

Kentucky American Water Company

9 \$ Database Detailed Service Company Charge Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Department	Function	Office	WDJBCD	MCMCU	WDOBI	WDAA
SE-Human Resources	Human Resources	Regional Offices	534700	035018	501200	\$ 119,167.58
SE-Human Resources	Human Resources	Regional Offices	534700	035018	501711	\$ 17,980.69
SE-Human Resources	Human Resources	Regional Offices	534700	035018	501712	\$ 4,377.03
SE-Human Resources	Human Resources	Regional Offices	534700	035018	504342	\$ 9.52
SE-Human Resources	Human Resources	Regional Offices	534700	035018	504500	\$ 434.11
SE-Human Resources	Human Resources	Regional Offices	534700	035018	504660	\$ 3,158.70
SE-Human Resources	Human Resources	Regional Offices	534700	035018	504670	\$ 143.21
SE-Human Resources	Human Resources	Regional Offices	534700	035018	507100	\$ 2.88
SE-Human Resources	Human Resources	Regional Offices	534700	035018	508101	\$ 492.08
SE-Human Resources	Human Resources	Regional Offices	534700	035018	534998	\$ 13,655.82
SE-Human Resources	Human Resources	Regional Offices	534700	035018	534999	\$ 6,297.98
SE-Human Resources	Human Resources	Regional Offices	534700	035018	535000	\$ 854.74
SE-Human Resources	Human Resources	Regional Offices	534700	035018	535001	\$ -
SE-Human Resources	Human Resources	Regional Offices	534700	035018	541000	\$ 1,074.72
SE-Human Resources	Human Resources	Regional Offices	534700	035018	550000	\$ 437.18
SE-Human Resources	Human Resources	Regional Offices	534700	035018	575000	\$ 138.66
SE-Human Resources	Human Resources	Regional Offices	534700	035018	575002	\$ 17.64
SE-Human Resources	Human Resources	Regional Offices	534700	035018	575030	\$ 5,365.81
SE-Human Resources	Human Resources	Regional Offices	534700	035018	575240	\$ 81.35
SE-Human Resources	Human Resources	Regional Offices	534700	035018	575280	\$ 84.45
SE-Human Resources	Human Resources	Regional Offices	534700	035018	575340	\$ 5,861.43
SE-Human Resources	Human Resources	Regional Offices	534700	035018	575342	\$ 1,062.60
SE-Human Resources	Human Resources	Regional Offices	534700	035018	575350	\$ 122.25
SE-Human Resources	Human Resources	Regional Offices	534700	035018	575351	\$ 122.21
SE-Human Resources	Human Resources	Regional Offices	534700	035018	575620	\$ 468.14
SE-Human Resources	Human Resources	Regional Offices	534700	035018	575670	\$ 7,738.84
SE-Human Resources	Human Resources	Regional Offices	534700	035018	575740	\$ 217.04
SE-Human Resources	Human Resources	Regional Offices	534700	035018	575741	\$ 851.87
SE-Human Resources	Human Resources	Regional Offices	534700	035018	575998	\$ 744.03
SE-Human Resources	Human Resources	Regional Offices	534700	035018	685325	\$ 649.45
SE-Human Resources	Human Resources	Regional Offices	534700	035018	722306	\$ (3.51)
SE-Human Resources	Human Resources	Regional Offices	534750	035018	534998	\$ 17.54
SE-Human Resources	Human Resources	Regional Offices	534750	035018	534999	\$ 9.68
SE-Human Resources	Human Resources	Regional Offices	534750	035018	685325	\$ 30.06
SE-Human Resources	Human Resources	Regional Offices	182000	035018	534998	\$ 40.68
SE-Human Resources	Human Resources	Regional Offices	182000	035018	534999	\$ 20.54
SE-Client Service and Support	Information Technology	ITS	184100	035031	534999	\$ 23.28
SE-Client Service and Support	Information Technology	ITS	534600	035031	541000	\$ 164.69
SE-Client Service and Support	Information Technology	ITS	534600	035031	575340	\$ -
SE-Client Service and Support	Information Technology	ITS	534600	035031	575740	\$ 13.04
SE-Client Service and Support	Information Technology	ITS	534600	035031	575998	\$ (0.00)
SE-Client Service and Support	Information Technology	ITS	534635	035031	534999	\$ 1,344.93
SE-Client Service and Support	Information Technology	ITS	534635	035031	541000	\$ 164.71
SE-Client Service and Support	Information Technology	ITS	534635	035031	575740	\$ 200.11
SE-Legal	Legal	Regional Offices	105270	035015	534998	\$ 845.50
SE-Legal	Legal	Regional Offices	105270	035015	534999	\$ 396.41
SE-Legal	Legal	Regional Offices	184100	035015	534998	\$ 1,126.03
SE-Legal	Legal	Regional Offices	184100	035015	534999	\$ 520.05
SE-Legal	Legal	Regional Offices	534700	035015	501200	\$ 148,077.07
SE-Legal	Legal	Regional Offices	534700	035015	501711	\$ 21,907.13
SE-Legal	Legal	Regional Offices	534700	035015	501712	\$ 4,377.03
SE-Legal	Legal	Regional Offices	534700	035015	504500	\$ 240.61
SE-Legal	Legal	Regional Offices	534700	035015	504670	\$ -
SE-Legal	Legal	Regional Offices	534700	035015	507100	\$ 4,954.62
SE-Legal	Legal	Regional Offices	534700	035015	508101	\$ 6,830.00
SE-Legal	Legal	Regional Offices	534700	035015	534998	\$ 17,981.02
SE-Legal	Legal	Regional Offices	534700	035015	534999	\$ 8,311.34
SE-Legal	Legal	Regional Offices	534700	035015	535000	\$ 2,671.76
SE-Legal	Legal	Regional Offices	534700	035015	550000	\$ 439.36

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 Company Witness: Patrick Baryenbruch

Department	Function	Office	WDJBCD	MCMCU	WDOBJ	WDAA
SE-Legal	Legal	Regional Offices	534700	035015	575002	\$ 9.48
SE-Legal	Legal	Regional Offices	534700	035015	575240	\$ 78.70
SE-Legal	Legal	Regional Offices	534700	035015	575340	\$ 1,016.48
SE-Legal	Legal	Regional Offices	534700	035015	575342	\$ 85.56
SE-Legal	Legal	Regional Offices	534700	035015	575350	\$ 13.96
SE-Legal	Legal	Regional Offices	534700	035015	575351	\$ 13.95
SE-Legal	Legal	Regional Offices	534700	035015	575620	\$ 821.79
SE-Legal	Legal	Regional Offices	534700	035015	575740	\$ 28.92
SE-Legal	Legal	Regional Offices	534700	035015	575741	\$ 97.05
SE-Legal	Legal	Regional Offices	534700	035015	575998	\$ (469.54)
SE-Legal	Legal	Regional Offices	534750	035015	533000	\$ 20.99
SE-Legal	Legal	Regional Offices	534750	035015	534998	\$ 28.50
SE-Legal	Legal	Regional Offices	534750	035015	534999	\$ 14.26
SE-Legal	Legal	Regional Offices	534750	035015	535000	\$ 145.81
SE-Legal	Legal	Regional Offices	534750	035015	685325	\$ 106.61
SE-Legal	Legal	Regional Offices	182000	035015	501200	\$ 2,591.45
SE-Legal	Legal	Regional Offices	182000	035015	501711	\$ 545.81
SE-Legal	Legal	Regional Offices	182000	035015	507100	\$ 103.65
SE-Legal	Legal	Regional Offices	182000	035015	508101	\$ 138.80
SE-Legal	Legal	Regional Offices	182000	035015	534998	\$ 69.95
SE-Legal	Legal	Regional Offices	182000	035015	534999	\$ 30.16
SE-Maintenance	Operations	Regional Offices	105270	035016	501200	\$ 2,732.70
SE-Maintenance	Operations	Regional Offices	105270	035016	501711	\$ 242.09
SE-Maintenance	Operations	Regional Offices	105270	035016	534998	\$ 1,181.58
SE-Maintenance	Operations	Regional Offices	105270	035016	534999	\$ 10.53
SE-Maintenance	Operations	Regional Offices	105270	035016	575340	\$ 1,236.30
SE-Maintenance	Operations	Regional Offices	105270	035016	575350	\$ 251.09
SE-Maintenance	Operations	Regional Offices	105270	035016	575351	\$ 251.09
SE-Maintenance	Operations	Regional Offices	184100	035016	501200	\$ 214.30
SE-Maintenance	Operations	Regional Offices	184100	035016	501711	\$ 18.92
SE-Maintenance	Operations	Regional Offices	184100	035016	534998	\$ 1,680.52
SE-Maintenance	Operations	Regional Offices	184100	035016	534999	\$ 30.34
SE-Maintenance	Operations	Regional Offices	534700	035016	501200	\$ 126,841.29
SE-Maintenance	Operations	Regional Offices	534700	035016	501711	\$ 11,617.67
SE-Maintenance	Operations	Regional Offices	534700	035016	504500	\$ 19.32
SE-Maintenance	Operations	Regional Offices	534700	035016	504670	\$ 2,454.36
SE-Maintenance	Operations	Regional Offices	534700	035016	520100	\$ 1,640.24
SE-Maintenance	Operations	Regional Offices	534700	035016	534998	\$ 32,270.55
SE-Maintenance	Operations	Regional Offices	534700	035016	534999	\$ 1,252.55
SE-Maintenance	Operations	Regional Offices	534700	035016	541000	\$ 597.12
SE-Maintenance	Operations	Regional Offices	534700	035016	550000	\$ 68.20
SE-Maintenance	Operations	Regional Offices	534700	035016	575000	\$ 61.07
SE-Maintenance	Operations	Regional Offices	534700	035016	575002	\$ 1,320.96
SE-Maintenance	Operations	Regional Offices	534700	035016	575240	\$ 8.85
SE-Maintenance	Operations	Regional Offices	534700	035016	575280	\$ 41.47
SE-Maintenance	Operations	Regional Offices	534700	035016	575340	\$ 15,314.46
SE-Maintenance	Operations	Regional Offices	534700	035016	575342	\$ 421.84
SE-Maintenance	Operations	Regional Offices	534700	035016	575350	\$ 2,090.35
SE-Maintenance	Operations	Regional Offices	534700	035016	575351	\$ 2,144.78
SE-Maintenance	Operations	Regional Offices	534700	035016	575620	\$ 1,466.38
SE-Maintenance	Operations	Regional Offices	534700	035016	575625	\$ 57.97
SE-Maintenance	Operations	Regional Offices	534700	035016	575740	\$ 13.28
SE-Maintenance	Operations	Regional Offices	534700	035016	575741	\$ 1,407.29
SE-Maintenance	Operations	Regional Offices	534700	035016	575998	\$ 3,442.93
SE-Maintenance	Operations	Regional Offices	534700	035016	620000	\$ 580.65
SE-Maintenance	Operations	Regional Offices	534700	035016	675000	\$ 7,771.32
SE-Maintenance	Operations	Regional Offices	534750	035016	534998	\$ 40.53
SE-Maintenance	Operations	Regional Offices	534750	035016	534999	\$ 0.38
SE-Maintenance	Operations	Regional Offices	182000	035016	534998	\$ 98.71

Kentucky American Water Company

9 \$ Database Detailed Service Company Charge Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Department	Function	Office	WDJBCD	MCMCU	WDOBJ	WDAA
SE-Maintenance	Operations	Regional Offices	182000	035016	534999	\$ 1.24
SE-Network	Operations	Regional Offices	105270	035002	534998	\$ 396.72
SE-Network	Operations	Regional Offices	105270	035002	534999	\$ 42.70
SE-Network	Operations	Regional Offices	184100	035002	534998	\$ 508.68
SE-Network	Operations	Regional Offices	184100	035002	534999	\$ 70.15
SE-Network	Operations	Regional Offices	534700	035002	501200	\$ 99.11
SE-Network	Operations	Regional Offices	534700	035002	501712	\$ 4,377.03
SE-Network	Operations	Regional Offices	534700	035002	534998	\$ 7,108.57
SE-Network	Operations	Regional Offices	534700	035002	534999	\$ 1,509.26
SE-Network	Operations	Regional Offices	534700	035002	575000	\$ 19.21
SE-Network	Operations	Regional Offices	534700	035002	575280	\$ 5.49
SE-Network	Operations	Regional Offices	534700	035002	575340	\$ 335.48
SE-Network	Operations	Regional Offices	534700	035002	575342	\$ 21.97
SE-Network	Operations	Regional Offices	534700	035002	575350	\$ 149.09
SE-Network	Operations	Regional Offices	534700	035002	575351	\$ 149.11
SE-Network	Operations	Regional Offices	534700	035002	575620	\$ 966.71
SE-Network	Operations	Regional Offices	534700	035002	575741	\$ 4.22
SE-Network	Operations	Regional Offices	534700	035002	575998	\$ 104.03
SE-Network	Operations	Regional Offices	534750	035002	534998	\$ 13.60
SE-Network	Operations	Regional Offices	534750	035002	534999	\$ 1.46
SE-Network	Operations	Regional Offices	182000	035002	534998	\$ 32.10
SE-Network	Operations	Regional Offices	182000	035002	534999	\$ 2.70
SE-Operational Risk	Risk Management	Regional Offices	105270	035019	534998	\$ 292.52
SE-Operational Risk	Risk Management	Regional Offices	105270	035019	534999	\$ 18.80
SE-Operational Risk	Risk Management	Regional Offices	184100	035019	501200	\$ 2.37
SE-Operational Risk	Risk Management	Regional Offices	184100	035019	501711	\$ 0.24
SE-Operational Risk	Risk Management	Regional Offices	184100	035019	508101	\$ 0.12
SE-Operational Risk	Risk Management	Regional Offices	184100	035019	534998	\$ 392.46
SE-Operational Risk	Risk Management	Regional Offices	184100	035019	534999	\$ 31.30
SE-Operational Risk	Risk Management	Regional Offices	534700	035019	501200	\$ 20,049.84
SE-Operational Risk	Risk Management	Regional Offices	534700	035019	501711	\$ 2,896.16
SE-Operational Risk	Risk Management	Regional Offices	534700	035019	504500	\$ 14.91
SE-Operational Risk	Risk Management	Regional Offices	534700	035019	534998	\$ 6,758.06
SE-Operational Risk	Risk Management	Regional Offices	534700	035019	534999	\$ 787.87
SE-Operational Risk	Risk Management	Regional Offices	534700	035019	541000	\$ 1,074.72
SE-Operational Risk	Risk Management	Regional Offices	534700	035019	550000	\$ 2.21
SE-Operational Risk	Risk Management	Regional Offices	534700	035019	575002	\$ 7.37
SE-Operational Risk	Risk Management	Regional Offices	534700	035019	575240	\$ 182.06
SE-Operational Risk	Risk Management	Regional Offices	534700	035019	575275	\$ 201.48
SE-Operational Risk	Risk Management	Regional Offices	534700	035019	575340	\$ 3,484.88
SE-Operational Risk	Risk Management	Regional Offices	534700	035019	575342	\$ 322.01
SE-Operational Risk	Risk Management	Regional Offices	534700	035019	575350	\$ 278.64
SE-Operational Risk	Risk Management	Regional Offices	534700	035019	575351	\$ 278.72
SE-Operational Risk	Risk Management	Regional Offices	534700	035019	575620	\$ 84.17
SE-Operational Risk	Risk Management	Regional Offices	534700	035019	575710	\$ 1,970.29
SE-Operational Risk	Risk Management	Regional Offices	534700	035019	575741	\$ 118.37
SE-Operational Risk	Risk Management	Regional Offices	534700	035019	575998	\$ 661.04
SE-Operational Risk	Risk Management	Regional Offices	534750	035019	534998	\$ 9.98
SE-Operational Risk	Risk Management	Regional Offices	534750	035019	534999	\$ 0.67
SE-Operational Risk	Risk Management	Regional Offices	182000	035019	534998	\$ 23.25
SE-Operational Risk	Risk Management	Regional Offices	182000	035019	534999	\$ 1.17
SE-Production	Operations	Regional Offices	105270	035001	534998	\$ 155.81
SE-Production	Operations	Regional Offices	105270	035001	534999	\$ 168.53
SE-Production	Operations	Regional Offices	184100	035001	534998	\$ 172.30
SE-Production	Operations	Regional Offices	184100	035001	534999	\$ 186.72
SE-Production	Operations	Regional Offices	534700	035001	501200	\$ 604.64
SE-Production	Operations	Regional Offices	534700	035001	501711	\$ 152.75
SE-Production	Operations	Regional Offices	534700	035001	534998	\$ 1,137.77
SE-Production	Operations	Regional Offices	534700	035001	534999	\$ 1,544.39

Kentucky American Water Company

9 \$ Database Detailed Service Company Charge Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Department	Function	Office	WDJBCD	MCMCU	WDOBJ	WDAA
SE-Production	Operations	Regional Offices	534700	035001	535001	\$ -
SE-Production	Operations	Regional Offices	534700	035001	575000	\$ -
SE-Production	Operations	Regional Offices	534700	035001	575242	\$ -
SE-Production	Operations	Regional Offices	534700	035001	575340	\$ 211.39
SE-Production	Operations	Regional Offices	534700	035001	575350	\$ 0.11
SE-Production	Operations	Regional Offices	534700	035001	575351	\$ 54.48
SE-Production	Operations	Regional Offices	534700	035001	575740	\$ 155.61
SE-Production	Operations	Regional Offices	534700	035001	575998	\$ (131.11)
SE-Production	Operations	Regional Offices	534750	035001	534998	\$ 5.24
SE-Production	Operations	Regional Offices	534750	035001	534999	\$ 5.83
SE-Production	Operations	Regional Offices	182000	035001	534998	\$ 13.17
SE-Production	Operations	Regional Offices	182000	035001	534999	\$ 12.62
SE-Supply Chain	Accounting	Regional Offices	105270	035010	534998	\$ 169.74
SE-Supply Chain	Accounting	Regional Offices	105270	035010	534999	\$ 10.33
SE-Supply Chain	Accounting	Regional Offices	184100	035010	501200	\$ 7,631.47
SE-Supply Chain	Accounting	Regional Offices	184100	035010	501711	\$ 853.38
SE-Supply Chain	Accounting	Regional Offices	184100	035010	504670	\$ 44.22
SE-Supply Chain	Accounting	Regional Offices	184100	035010	534998	\$ 230.39
SE-Supply Chain	Accounting	Regional Offices	184100	035010	534999	\$ 14.83
SE-Supply Chain	Accounting	Regional Offices	184100	035010	575000	\$ 2.05
SE-Supply Chain	Accounting	Regional Offices	184100	035010	575280	\$ 17.64
SE-Supply Chain	Accounting	Regional Offices	184100	035010	575281	\$ 9.94
SE-Supply Chain	Accounting	Regional Offices	184100	035010	575340	\$ 9.23
SE-Supply Chain	Accounting	Regional Offices	184100	035010	575342	\$ 26.34
SE-Supply Chain	Accounting	Regional Offices	184100	035010	575350	\$ 127.93
SE-Supply Chain	Accounting	Regional Offices	184100	035010	575351	\$ 127.98
SE-Supply Chain	Accounting	Regional Offices	184100	035010	575620	\$ 0.57
SE-Supply Chain	Accounting	Regional Offices	184100	035010	575998	\$ -
SE-Supply Chain	Accounting	Regional Offices	534600	035010	501200	\$ 3,920.12
SE-Supply Chain	Accounting	Regional Offices	534600	035010	501711	\$ 493.40
SE-Supply Chain	Accounting	Regional Offices	534600	035010	504670	\$ 46.76
SE-Supply Chain	Accounting	Regional Offices	534600	035010	534998	\$ 1,205.80
SE-Supply Chain	Accounting	Regional Offices	534600	035010	534999	\$ 68.00
SE-Supply Chain	Accounting	Regional Offices	534600	035010	575340	\$ 3.23
SE-Supply Chain	Accounting	Regional Offices	534600	035010	575350	\$ 73.63
SE-Supply Chain	Accounting	Regional Offices	534600	035010	575351	\$ 73.63
SE-Supply Chain	Accounting	Regional Offices	534600	035010	575670	\$ 187.08
SE-Supply Chain	Accounting	Regional Offices	534600	035010	575740	\$ 3.41
SE-Supply Chain	Accounting	Regional Offices	534600	035010	575741	\$ 27.79
SE-Supply Chain	Accounting	Regional Offices	534650	035010	534998	\$ 5.83
SE-Supply Chain	Accounting	Regional Offices	534650	035010	534999	\$ 0.33
SE-Supply Chain	Accounting	Regional Offices	534700	035010	534998	\$ 4.22
SE-Supply Chain	Accounting	Regional Offices	534700	035010	534999	\$ 0.11
SE-Supply Chain	Accounting	Regional Offices	182000	035010	534998	\$ 13.83
SE-Supply Chain	Accounting	Regional Offices	182000	035010	534999	\$ 0.54
SE-Supply Chain	Accounting	Regional Offices	534645	035010	501200	\$ 5,671.68
SE-Supply Chain	Accounting	Regional Offices	534645	035010	501711	\$ 669.83
SE-Supply Chain	Accounting	Regional Offices	534645	035010	504660	\$ 14.35
SE-Supply Chain	Accounting	Regional Offices	534645	035010	504670	\$ 14.58
SE-Supply Chain	Accounting	Regional Offices	534645	035010	534998	\$ 2,633.20
SE-Supply Chain	Accounting	Regional Offices	534645	035010	534999	\$ 274.02
SE-Supply Chain	Accounting	Regional Offices	534645	035010	575000	\$ 2.51
SE-Supply Chain	Accounting	Regional Offices	534645	035010	575280	\$ 21.55
SE-Supply Chain	Accounting	Regional Offices	534645	035010	575281	\$ 12.14
SE-Supply Chain	Accounting	Regional Offices	534645	035010	575340	\$ 9.75
SE-Supply Chain	Accounting	Regional Offices	534645	035010	575342	\$ 32.18
SE-Supply Chain	Accounting	Regional Offices	534645	035010	575350	\$ 91.06
SE-Supply Chain	Accounting	Regional Offices	534645	035010	575351	\$ 91.08
SE-Supply Chain	Accounting	Regional Offices	534645	035010	575620	\$ 16.25

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 Company Witness: Patrick Baryenbruch

Department	Function	Office	WDJBCD	MCMCU	WDOBJ	WDAA
SE-Supply Chain	Accounting	Regional Offices	534645	035010	575670	\$ 0.56
SE-Supply Chain	Accounting	Regional Offices	534645	035010	575740	\$ 1.89
SE-Supply Chain	Accounting	Regional Offices	534645	035010	575741	\$ 53.67
SE-Supply Chain	Accounting	Regional Offices	534645	035010	575998	\$ -
SSC-Accounts Payable	Accounting	Shared Services	534600	032084	501200	\$ 16,167.20
SSC-Accounts Payable	Accounting	Shared Services	534600	032084	501711	\$ 295.81
SSC-Accounts Payable	Accounting	Shared Services	534600	032084	504500	\$ 13.30
SSC-Accounts Payable	Accounting	Shared Services	534600	032084	504670	\$ 76.17
SSC-Accounts Payable	Accounting	Shared Services	534600	032084	507100	\$ 102.94
SSC-Accounts Payable	Accounting	Shared Services	534600	032084	508101	\$ 391.92
SSC-Accounts Payable	Accounting	Shared Services	534600	032084	534998	\$ 3,146.09
SSC-Accounts Payable	Accounting	Shared Services	534600	032084	534999	\$ 299.02
SSC-Accounts Payable	Accounting	Shared Services	534600	032084	535000	\$ 4,001.38
SSC-Accounts Payable	Accounting	Shared Services	534600	032084	535001	\$ 156.49
SSC-Accounts Payable	Accounting	Shared Services	534600	032084	575000	\$ (4,115.42)
SSC-Accounts Payable	Accounting	Shared Services	534600	032084	575002	\$ 0.54
SSC-Accounts Payable	Accounting	Shared Services	534600	032084	575100	\$ 0.99
SSC-Accounts Payable	Accounting	Shared Services	534600	032084	575280	\$ 24.67
SSC-Accounts Payable	Accounting	Shared Services	534600	032084	575340	\$ 157.93
SSC-Accounts Payable	Accounting	Shared Services	534600	032084	575342	\$ 5.31
SSC-Accounts Payable	Accounting	Shared Services	534600	032084	575350	\$ 41.13
SSC-Accounts Payable	Accounting	Shared Services	534600	032084	575351	\$ 41.16
SSC-Accounts Payable	Accounting	Shared Services	534600	032084	575620	\$ 31.39
SSC-Accounts Payable	Accounting	Shared Services	534600	032084	575640	\$ -
SSC-Accounts Payable	Accounting	Shared Services	534600	032084	575740	\$ 0.86
SSC-Accounts Payable	Accounting	Shared Services	534600	032084	575741	\$ 1.47
SSC-Accounts Payable	Accounting	Shared Services	534600	032084	575998	\$ 1.66
SSC-Accounts Payable	Accounting	Shared Services	534600	032084	675250	\$ 21.81
SSC-Accounts Payable	Accounting	Shared Services	534650	032084	535001	\$ (155.04)
SSC-Accounts Payable	Accounting	Shared Services	182000	032084	534998	\$ 41.71
SSC-Accounts Payable	Accounting	Shared Services	182000	032084	534999	\$ 3.10
SSC-Accounts Payable	Accounting	Shared Services	534615	032084	501200	\$ 24,172.48
SSC-Accounts Payable	Accounting	Shared Services	534615	032084	501711	\$ 683.90
SSC-Accounts Payable	Accounting	Shared Services	534615	032084	504100	\$ 0.40
SSC-Accounts Payable	Accounting	Shared Services	534615	032084	504500	\$ 8.98
SSC-Accounts Payable	Accounting	Shared Services	534615	032084	504670	\$ 107.20
SSC-Accounts Payable	Accounting	Shared Services	534615	032084	507100	\$ 196.36
SSC-Accounts Payable	Accounting	Shared Services	534615	032084	508101	\$ 637.87
SSC-Accounts Payable	Accounting	Shared Services	534615	032084	534998	\$ 5,366.90
SSC-Accounts Payable	Accounting	Shared Services	534615	032084	534999	\$ 121.91
SSC-Accounts Payable	Accounting	Shared Services	534615	032084	535000	\$ 5,544.98
SSC-Accounts Payable	Accounting	Shared Services	534615	032084	535001	\$ 2.17
SSC-Accounts Payable	Accounting	Shared Services	534615	032084	575000	\$ (7,590.82)
SSC-Accounts Payable	Accounting	Shared Services	534615	032084	575340	\$ 97.94
SSC-Accounts Payable	Accounting	Shared Services	534615	032084	575350	\$ 25.27
SSC-Accounts Payable	Accounting	Shared Services	534615	032084	575351	\$ 25.24
SSC-Accounts Payable	Accounting	Shared Services	534615	032084	575620	\$ 12.46
SSC-Accounts Payable	Accounting	Shared Services	534615	032084	575740	\$ 9.78
SSC-Accounts Payable	Accounting	Shared Services	534615	032084	575998	\$ (1.67)
SSC-Accounts Payable	Accounting	Shared Services	534615	032084	675450	\$ 56.96
SSC-Administration	Administration	Shared Services	534600	032505	501200	\$ 17,290.70
SSC-Administration	Administration	Shared Services	534600	032505	501711	\$ 3,521.63
SSC-Administration	Administration	Shared Services	534600	032505	501712	\$ 2,656.64
SSC-Administration	Administration	Shared Services	534600	032505	504500	\$ 410.11
SSC-Administration	Administration	Shared Services	534600	032505	504610	\$ 59.34
SSC-Administration	Administration	Shared Services	534600	032505	504660	\$ 887.79
SSC-Administration	Administration	Shared Services	534600	032505	504670	\$ 55.06
SSC-Administration	Administration	Shared Services	534600	032505	507100	\$ 83.49
SSC-Administration	Administration	Shared Services	534600	032505	508101	\$ 213.07

Kentucky American Water Company
 9 \$ Database Detailed Service Company Charge Database for the Year Ended July 31, 2008
 Company Witness: Patrick Baryenbruch

Department	Function	Office	WDJBCD	MCMCU	WDOBJ	WDAA
SSC-Administration	Administration	Shared Services	534600	032505	534998	\$ 20,402.37
SSC-Administration	Administration	Shared Services	534600	032505	534999	\$ 3,553.52
SSC-Administration	Administration	Shared Services	534600	032505	535000	\$ 1,972.82
SSC-Administration	Administration	Shared Services	534600	032505	536000	\$ 58.25
SSC-Administration	Administration	Shared Services	534600	032505	550000	\$ 308.57
SSC-Administration	Administration	Shared Services	534600	032505	575000	\$ 2.25
SSC-Administration	Administration	Shared Services	534600	032505	575002	\$ 433.97
SSC-Administration	Administration	Shared Services	534600	032505	575280	\$ 20.41
SSC-Administration	Administration	Shared Services	534600	032505	575340	\$ 723.51
SSC-Administration	Administration	Shared Services	534600	032505	575342	\$ 115.26
SSC-Administration	Administration	Shared Services	534600	032505	575350	\$ 41.42
SSC-Administration	Administration	Shared Services	534600	032505	575351	\$ 41.45
SSC-Administration	Administration	Shared Services	534600	032505	575620	\$ 19.87
SSC-Administration	Administration	Shared Services	534600	032505	575670	\$ 74.57
SSC-Administration	Administration	Shared Services	534600	032505	575715	\$ 21.26
SSC-Administration	Administration	Shared Services	534600	032505	575740	\$ 1.32
SSC-Administration	Administration	Shared Services	534600	032505	575741	\$ 121.99
SSC-Administration	Administration	Shared Services	534600	032505	575998	\$ (160.04)
SSC-Administration	Administration	Shared Services	534650	032505	685325	\$ 225.99
SSC-Administration	Administration	Shared Services	182000	032505	534998	\$ 264.72
SSC-Administration	Administration	Shared Services	182000	032505	534999	\$ 47.68
SSC-Administration	Administration	Shared Services	534615	032505	501200	\$ 23,783.37
SSC-Administration	Administration	Shared Services	534615	032505	501711	\$ 4,944.70
SSC-Administration	Administration	Shared Services	534615	032505	504500	\$ 457.32
SSC-Administration	Administration	Shared Services	534615	032505	504610	\$ 106.09
SSC-Administration	Administration	Shared Services	534615	032505	504660	\$ 1,534.01
SSC-Administration	Administration	Shared Services	534615	032505	504670	\$ 175.80
SSC-Administration	Administration	Shared Services	534615	032505	507100	\$ 121.25
SSC-Administration	Administration	Shared Services	534615	032505	508101	\$ 293.54
SSC-Administration	Administration	Shared Services	534615	032505	533000	\$ 1,607.08
SSC-Administration	Administration	Shared Services	534615	032505	534998	\$ 25,652.49
SSC-Administration	Administration	Shared Services	534615	032505	534999	\$ 6,092.17
SSC-Administration	Administration	Shared Services	534615	032505	535000	\$ 4,854.80
SSC-Administration	Administration	Shared Services	534615	032505	536000	\$ 28.65
SSC-Administration	Administration	Shared Services	534615	032505	550000	\$ 438.75
SSC-Administration	Administration	Shared Services	534615	032505	559000	\$ (205.67)
SSC-Administration	Administration	Shared Services	534615	032505	575000	\$ 50.64
SSC-Administration	Administration	Shared Services	534615	032505	575002	\$ 585.95
SSC-Administration	Administration	Shared Services	534615	032505	575280	\$ 13.17
SSC-Administration	Administration	Shared Services	534615	032505	575340	\$ 334.13
SSC-Administration	Administration	Shared Services	534615	032505	575350	\$ 67.41
SSC-Administration	Administration	Shared Services	534615	032505	575351	\$ 67.39
SSC-Administration	Administration	Shared Services	534615	032505	575620	\$ 78.37
SSC-Administration	Administration	Shared Services	534615	032505	575670	\$ 61.28
SSC-Administration	Administration	Shared Services	534615	032505	575715	\$ 14.24
SSC-Administration	Administration	Shared Services	534615	032505	575740	\$ 3.91
SSC-Administration	Administration	Shared Services	534615	032505	575741	\$ 228.98
SSC-Administration	Administration	Shared Services	534615	032505	575998	\$ 42.44
SSC-Administration	Administration	Shared Services	534615	032505	685325	\$ 681.35
SSC-AWE	Accounting	Corporate	534600	032580	504500	\$ -
SSC-AWE	Accounting	Corporate	534600	032580	534998	\$ 2,417.13
SSC-AWE	Accounting	Corporate	534600	032580	535001	\$ 115.48
SSC-AWE	Accounting	Corporate	534600	032580	575620	\$ -
SSC-AWE	Accounting	Corporate	182000	032580	534998	\$ 30.88
SSC-AWE	Accounting	Corporate	534615	032580	501200	\$ 35.60
SSC-AWE	Accounting	Corporate	534615	032580	504500	\$ -
SSC-AWE	Accounting	Corporate	534615	032580	534998	\$ 3,014.27
SSC-AWE	Accounting	Corporate	534615	032580	534999	\$ 168.35
SSC-AWE	Accounting	Corporate	534615	032580	575350	\$ -

Kentucky American Water Company

9 \$ Database Detailed Service Company Charge Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Department	Function	Office	WDJBCD	MCMCU	WDOBJ	WDA
SSC-AWE	Accounting	Corporate	534615	032580	575351	\$ -
SSC-AWE	Accounting	Corporate	534615	032580	575620	\$ -
SSC-AWE	Accounting	Corporate	534615	032580	575998	\$ -
SSC-Business Support Services	Accounting	Shared Services	534600	032572	501200	\$ 7,388.88
SSC-Business Support Services	Accounting	Shared Services	534600	032572	501711	\$ 661.05
SSC-Business Support Services	Accounting	Shared Services	534600	032572	504500	\$ 10.86
SSC-Business Support Services	Accounting	Shared Services	534600	032572	504670	\$ 987.89
SSC-Business Support Services	Accounting	Shared Services	534600	032572	534998	\$ 1,570.13
SSC-Business Support Services	Accounting	Shared Services	534600	032572	575280	\$ 4.86
SSC-Business Support Services	Accounting	Shared Services	534600	032572	575340	\$ 161.91
SSC-Business Support Services	Accounting	Shared Services	534600	032572	575342	\$ 72.70
SSC-Business Support Services	Accounting	Shared Services	534600	032572	575350	\$ 30.80
SSC-Business Support Services	Accounting	Shared Services	534600	032572	575351	\$ 30.80
SSC-Business Support Services	Accounting	Shared Services	534600	032572	575998	\$ (218.84)
SSC-Business Support Services	Accounting	Shared Services	182000	032572	534998	\$ 20.53
SSC-Business Support Services	Accounting	Shared Services	534615	032572	501200	\$ 10,760.31
SSC-Business Support Services	Accounting	Shared Services	534615	032572	501711	\$ 988.58
SSC-Business Support Services	Accounting	Shared Services	534615	032572	504670	\$ 1,440.43
SSC-Business Support Services	Accounting	Shared Services	534615	032572	534998	\$ 2,401.20
SSC-Business Support Services	Accounting	Shared Services	534615	032572	534999	\$ 145.69
SSC-Business Support Services	Accounting	Shared Services	534615	032572	575002	\$ 1.10
SSC-Business Support Services	Accounting	Shared Services	534615	032572	575340	\$ 430.80
SSC-Business Support Services	Accounting	Shared Services	534615	032572	575350	\$ 31.83
SSC-Business Support Services	Accounting	Shared Services	534615	032572	575351	\$ 31.81
SSC-Business Support Services	Accounting	Shared Services	534615	032572	575670	\$ 35.53
SSC-Business Support Services	Accounting	Shared Services	534615	032572	575998	\$ 2.71
SSC-Cash Management	Finance	Shared Services	534600	032575	501200	\$ 14,666.35
SSC-Cash Management	Finance	Shared Services	534600	032575	501711	\$ 937.69
SSC-Cash Management	Finance	Shared Services	534600	032575	504500	\$ 28.89
SSC-Cash Management	Finance	Shared Services	534600	032575	504660	\$ 60.35
SSC-Cash Management	Finance	Shared Services	534600	032575	504670	\$ 223.65
SSC-Cash Management	Finance	Shared Services	534600	032575	507100	\$ 51.50
SSC-Cash Management	Finance	Shared Services	534600	032575	508101	\$ 113.95
SSC-Cash Management	Finance	Shared Services	534600	032575	534998	\$ 2,779.29
SSC-Cash Management	Finance	Shared Services	534600	032575	575280	\$ 63.89
SSC-Cash Management	Finance	Shared Services	534600	032575	575340	\$ 6.71
SSC-Cash Management	Finance	Shared Services	534600	032575	575350	\$ 46.56
SSC-Cash Management	Finance	Shared Services	534600	032575	575351	\$ 46.57
SSC-Cash Management	Finance	Shared Services	534600	032575	575620	\$ 671.47
SSC-Cash Management	Finance	Shared Services	534600	032575	575998	\$ (15.09)
SSC-Cash Management	Finance	Shared Services	534600	032575	675000	\$ 2.07
SSC-Cash Management	Finance	Shared Services	182000	032575	534998	\$ 36.27
SSC-Cash Management	Finance	Shared Services	534615	032575	501200	\$ 17,991.55
SSC-Cash Management	Finance	Shared Services	534615	032575	501711	\$ 995.92
SSC-Cash Management	Finance	Shared Services	534615	032575	504100	\$ 16.11
SSC-Cash Management	Finance	Shared Services	534615	032575	504500	\$ 14.59
SSC-Cash Management	Finance	Shared Services	534615	032575	504670	\$ 79.72
SSC-Cash Management	Finance	Shared Services	534615	032575	507100	\$ 54.31
SSC-Cash Management	Finance	Shared Services	534615	032575	508101	\$ 76.60
SSC-Cash Management	Finance	Shared Services	534615	032575	534998	\$ 3,100.96
SSC-Cash Management	Finance	Shared Services	534615	032575	534999	\$ 155.21
SSC-Cash Management	Finance	Shared Services	534615	032575	575280	\$ 18.69
SSC-Cash Management	Finance	Shared Services	534615	032575	575340	\$ 171.91
SSC-Cash Management	Finance	Shared Services	534615	032575	575342	\$ 42.90
SSC-Cash Management	Finance	Shared Services	534615	032575	575350	\$ (11.23)
SSC-Cash Management	Finance	Shared Services	534615	032575	575351	\$ (11.22)
SSC-Cash Management	Finance	Shared Services	534615	032575	575620	\$ 586.83
SSC-Cash Management	Finance	Shared Services	534615	032575	575998	\$ -
SSC-Cash Management	Finance	Shared Services	534615	032575	675000	\$ 122.43

Kentucky American Water Company

9 \$ Database Detailed Service Company Charge Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Department	Function	Office	WDJBCD	MCMGU	WDOBJ	WDA
SSC-Employee Services	Accounting	Shared Services	534600	032579	501200	\$ 18,482.00
SSC-Employee Services	Accounting	Shared Services	534600	032579	501711	\$ 910.80
SSC-Employee Services	Accounting	Shared Services	534600	032579	504500	\$ 19.22
SSC-Employee Services	Accounting	Shared Services	534600	032579	504670	\$ 363.49
SSC-Employee Services	Accounting	Shared Services	534600	032579	507100	\$ 161.15
SSC-Employee Services	Accounting	Shared Services	534600	032579	508101	\$ 324.27
SSC-Employee Services	Accounting	Shared Services	534600	032579	534998	\$ 4,429.16
SSC-Employee Services	Accounting	Shared Services	534600	032579	535000	\$ 177.63
SSC-Employee Services	Accounting	Shared Services	534600	032579	535001	\$ 761.66
SSC-Employee Services	Accounting	Shared Services	534600	032579	575000	\$ 6.60
SSC-Employee Services	Accounting	Shared Services	534600	032579	575002	\$ 9.68
SSC-Employee Services	Accounting	Shared Services	534600	032579	575280	\$ 69.72
SSC-Employee Services	Accounting	Shared Services	534600	032579	575340	\$ 251.45
SSC-Employee Services	Accounting	Shared Services	534600	032579	575350	\$ 30.08
SSC-Employee Services	Accounting	Shared Services	534600	032579	575351	\$ 30.10
SSC-Employee Services	Accounting	Shared Services	534600	032579	575620	\$ 326.34
SSC-Employee Services	Accounting	Shared Services	534600	032579	575998	\$ (28.43)
SSC-Employee Services	Accounting	Shared Services	534650	032579	535001	\$ (174.42)
SSC-Employee Services	Accounting	Shared Services	182000	032579	534998	\$ 57.60
SSC-Employee Services	Accounting	Shared Services	534615	032579	501200	\$ 28,114.66
SSC-Employee Services	Accounting	Shared Services	534615	032579	501711	\$ 1,306.07
SSC-Employee Services	Accounting	Shared Services	534615	032579	504100	\$ 0.41
SSC-Employee Services	Accounting	Shared Services	534615	032579	504500	\$ 27.90
SSC-Employee Services	Accounting	Shared Services	534615	032579	504670	\$ 353.69
SSC-Employee Services	Accounting	Shared Services	534615	032579	507100	\$ 321.84
SSC-Employee Services	Accounting	Shared Services	534615	032579	508101	\$ 615.19
SSC-Employee Services	Accounting	Shared Services	534615	032579	534998	\$ 6,861.88
SSC-Employee Services	Accounting	Shared Services	534615	032579	534999	\$ 185.76
SSC-Employee Services	Accounting	Shared Services	534615	032579	535000	\$ 178.00
SSC-Employee Services	Accounting	Shared Services	534615	032579	535001	\$ 344.43
SSC-Employee Services	Accounting	Shared Services	534615	032579	575280	\$ 142.46
SSC-Employee Services	Accounting	Shared Services	534615	032579	575340	\$ 103.61
SSC-Employee Services	Accounting	Shared Services	534615	032579	575342	\$ 71.20
SSC-Employee Services	Accounting	Shared Services	534615	032579	575350	\$ 1.59
SSC-Employee Services	Accounting	Shared Services	534615	032579	575351	\$ 1.59
SSC-Employee Services	Accounting	Shared Services	534615	032579	575620	\$ (46.69)
SSC-Employee Services	Accounting	Shared Services	534615	032579	575740	\$ 6.46
SSC-Employee Services	Accounting	Shared Services	534615	032579	575998	\$ 4.77
SSC-Facility Services	Accounting	Shared Services	534600	032576	534999	\$ 0.05
SSC-Facility Services	Accounting	Shared Services	534600	032576	575350	\$ 20.86
SSC-Facility Services	Accounting	Shared Services	534600	032576	575351	\$ (20.86)
SSC-Facility Services	Accounting	Shared Services	182000	032576	534999	\$ 0.04
SSC-Facility Services	Accounting	Shared Services	534615	032576	534999	\$ (0.02)
SSC-Financial Reporting	Accounting	Shared Services	534600	032560	575740	\$ 0.35
SSC-Financial Reporting	Accounting	Shared Services	534615	032560	575740	\$ 0.01
SSC-Fixed Assets/Job Cost	Accounting	Shared Services	534600	032577	501200	\$ 14,284.08
SSC-Fixed Assets/Job Cost	Accounting	Shared Services	534600	032577	501711	\$ 880.60
SSC-Fixed Assets/Job Cost	Accounting	Shared Services	534600	032577	504100	\$ 16.57
SSC-Fixed Assets/Job Cost	Accounting	Shared Services	534600	032577	504500	\$ 15.43
SSC-Fixed Assets/Job Cost	Accounting	Shared Services	534600	032577	504670	\$ 159.75
SSC-Fixed Assets/Job Cost	Accounting	Shared Services	534600	032577	507100	\$ 63.19
SSC-Fixed Assets/Job Cost	Accounting	Shared Services	534600	032577	508101	\$ 123.37
SSC-Fixed Assets/Job Cost	Accounting	Shared Services	534600	032577	534998	\$ 2,888.03
SSC-Fixed Assets/Job Cost	Accounting	Shared Services	534600	032577	535000	\$ -
SSC-Fixed Assets/Job Cost	Accounting	Shared Services	534600	032577	535001	\$ 4,830.58
SSC-Fixed Assets/Job Cost	Accounting	Shared Services	534600	032577	575340	\$ 139.86
SSC-Fixed Assets/Job Cost	Accounting	Shared Services	534600	032577	575350	\$ 26.95
SSC-Fixed Assets/Job Cost	Accounting	Shared Services	534600	032577	575351	\$ 26.95
SSC-Fixed Assets/Job Cost	Accounting	Shared Services	534600	032577	575740	\$ 1.97

Kentucky American Water Company

9 \$ Database Detailed Service Company Charge Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Department	Function	Office	WDJBCD	MCMCU	WDOBJ	WDA A
SSC-Fixed Assets/Job Cost	Accounting	Shared Services	534600	032577	575998	\$ (5.66)
SSC-Fixed Assets/Job Cost	Accounting	Shared Services	182000	032577	534998	\$ 38.41
SSC-Fixed Assets/Job Cost	Accounting	Shared Services	534615	032577	501200	\$ 19,093.61
SSC-Fixed Assets/Job Cost	Accounting	Shared Services	534615	032577	501711	\$ 1,079.41
SSC-Fixed Assets/Job Cost	Accounting	Shared Services	534615	032577	504100	\$ 2.00
SSC-Fixed Assets/Job Cost	Accounting	Shared Services	534615	032577	504500	\$ 3.14
SSC-Fixed Assets/Job Cost	Accounting	Shared Services	534615	032577	504610	\$ 24.02
SSC-Fixed Assets/Job Cost	Accounting	Shared Services	534615	032577	504670	\$ 310.68
SSC-Fixed Assets/Job Cost	Accounting	Shared Services	534615	032577	507100	\$ 162.21
SSC-Fixed Assets/Job Cost	Accounting	Shared Services	534615	032577	508101	\$ 283.43
SSC-Fixed Assets/Job Cost	Accounting	Shared Services	534615	032577	534998	\$ 4,314.15
SSC-Fixed Assets/Job Cost	Accounting	Shared Services	534615	032577	534999	\$ 145.40
SSC-Fixed Assets/Job Cost	Accounting	Shared Services	534615	032577	535000	\$ 401.47
SSC-Fixed Assets/Job Cost	Accounting	Shared Services	534615	032577	535001	\$ 8,341.71
SSC-Fixed Assets/Job Cost	Accounting	Shared Services	534615	032577	575000	\$ 9.00
SSC-Fixed Assets/Job Cost	Accounting	Shared Services	534615	032577	575340	\$ 173.89
SSC-Fixed Assets/Job Cost	Accounting	Shared Services	534615	032577	575350	\$ 57.96
SSC-Fixed Assets/Job Cost	Accounting	Shared Services	534615	032577	575351	\$ 73.27
SSC-Fixed Assets/Job Cost	Accounting	Shared Services	534615	032577	575740	\$ 2.10
SSC-Fixed Assets/Job Cost	Accounting	Shared Services	534615	032577	575998	\$ -
SSC-General Accounting	Accounting	Shared Services	534600	032570	501200	\$ 23,870.39
SSC-General Accounting	Accounting	Shared Services	534600	032570	501711	\$ 2,108.01
SSC-General Accounting	Accounting	Shared Services	534600	032570	504100	\$ 7.25
SSC-General Accounting	Accounting	Shared Services	534600	032570	504500	\$ 19.91
SSC-General Accounting	Accounting	Shared Services	534600	032570	504670	\$ 38.98
SSC-General Accounting	Accounting	Shared Services	534600	032570	507100	\$ 418.03
SSC-General Accounting	Accounting	Shared Services	534600	032570	508101	\$ 871.24
SSC-General Accounting	Accounting	Shared Services	534600	032570	534998	\$ 5,365.67
SSC-General Accounting	Accounting	Shared Services	534600	032570	534999	\$ 1.69
SSC-General Accounting	Accounting	Shared Services	534600	032570	535001	\$ 5,052.01
SSC-General Accounting	Accounting	Shared Services	534600	032570	575000	\$ -
SSC-General Accounting	Accounting	Shared Services	534600	032570	575280	\$ 20.84
SSC-General Accounting	Accounting	Shared Services	534600	032570	575340	\$ 107.55
SSC-General Accounting	Accounting	Shared Services	534600	032570	575342	\$ 4.58
SSC-General Accounting	Accounting	Shared Services	534600	032570	575350	\$ 38.01
SSC-General Accounting	Accounting	Shared Services	534600	032570	575351	\$ 38.01
SSC-General Accounting	Accounting	Shared Services	534600	032570	575740	\$ 19.46
SSC-General Accounting	Accounting	Shared Services	534600	032570	575998	\$ (8.82)
SSC-General Accounting	Accounting	Shared Services	182000	032570	534998	\$ 69.38
SSC-General Accounting	Accounting	Shared Services	182000	032570	534999	\$ (0.03)
SSC-General Accounting	Accounting	Shared Services	534615	032570	501200	\$ 32,103.65
SSC-General Accounting	Accounting	Shared Services	534615	032570	501711	\$ 2,675.98
SSC-General Accounting	Accounting	Shared Services	534615	032570	504100	\$ 19.12
SSC-General Accounting	Accounting	Shared Services	534615	032570	504500	\$ 1.84
SSC-General Accounting	Accounting	Shared Services	534615	032570	504670	\$ 4.95
SSC-General Accounting	Accounting	Shared Services	534615	032570	507100	\$ 523.29
SSC-General Accounting	Accounting	Shared Services	534615	032570	508101	\$ 1,340.46
SSC-General Accounting	Accounting	Shared Services	534615	032570	534998	\$ 8,458.17
SSC-General Accounting	Accounting	Shared Services	534615	032570	534999	\$ 491.19
SSC-General Accounting	Accounting	Shared Services	534615	032570	535000	\$ -
SSC-General Accounting	Accounting	Shared Services	534615	032570	535001	\$ 13,005.49
SSC-General Accounting	Accounting	Shared Services	534615	032570	575280	\$ 9.43
SSC-General Accounting	Accounting	Shared Services	534615	032570	575340	\$ 501.20
SSC-General Accounting	Accounting	Shared Services	534615	032570	575342	\$ 31.59
SSC-General Accounting	Accounting	Shared Services	534615	032570	575350	\$ 90.95
SSC-General Accounting	Accounting	Shared Services	534615	032570	575351	\$ 90.96
SSC-General Accounting	Accounting	Shared Services	534615	032570	575740	\$ 19.47
SSC-General Accounting	Accounting	Shared Services	534615	032570	575998	\$ 7.08
SSC-General Accounting	Accounting	Shared Services	534615	032570	685325	\$ 0.13

Kentucky American Water Company
 9 \$ Database Detailed Service Company Charge Database for the Year Ended July 31, 2008
 Company Witness: Patrick Baryenbruch

Department	Function	Office	WDJBCD	MCMCU	WDOBJ	WDAA
SSC-Project Management	Accounting	Shared Services	534600	032578	501200	\$ 2,527.05
SSC-Project Management	Accounting	Shared Services	534600	032578	501711	\$ 382.58
SSC-Project Management	Accounting	Shared Services	534600	032578	504100	\$ 17.84
SSC-Project Management	Accounting	Shared Services	534600	032578	504500	\$ 2.65
SSC-Project Management	Accounting	Shared Services	534600	032578	534998	\$ 421.74
SSC-Project Management	Accounting	Shared Services	534600	032578	534999	\$ -
SSC-Project Management	Accounting	Shared Services	534600	032578	535001	\$ (116.40)
SSC-Project Management	Accounting	Shared Services	534600	032578	575000	\$ (0.01)
SSC-Project Management	Accounting	Shared Services	534600	032578	575340	\$ 10.91
SSC-Project Management	Accounting	Shared Services	534600	032578	575740	\$ 12.22
SSC-Project Management	Accounting	Shared Services	534600	032578	575741	\$ -
SSC-Project Management	Accounting	Shared Services	534600	032578	575998	\$ (3.37)
SSC-Project Management	Accounting	Shared Services	182000	032578	534998	\$ 6.52
SSC-Project Management	Accounting	Shared Services	182000	032578	534999	\$ -
SSC-Project Management	Accounting	Shared Services	534615	032578	501200	\$ 3,346.67
SSC-Project Management	Accounting	Shared Services	534615	032578	501711	\$ 490.12
SSC-Project Management	Accounting	Shared Services	534615	032578	534998	\$ 748.20
SSC-Project Management	Accounting	Shared Services	534615	032578	534999	\$ 67.48
SSC-Project Management	Accounting	Shared Services	534615	032578	575340	\$ 2.62
SSC-Project Management	Accounting	Shared Services	534615	032578	575670	\$ 17.76
SSC-Project Management	Accounting	Shared Services	534615	032578	575740	\$ 18.12
SSC-Rates & Regulation	Rates & Revenue	Shared Services	534600	032574	501200	\$ 4,780.77
SSC-Rates & Regulation	Rates & Revenue	Shared Services	534600	032574	501711	\$ 531.64
SSC-Rates & Regulation	Rates & Revenue	Shared Services	534600	032574	504500	\$ -
SSC-Rates & Regulation	Rates & Revenue	Shared Services	534600	032574	508101	\$ 8.98
SSC-Rates & Regulation	Rates & Revenue	Shared Services	534600	032574	534998	\$ 2,341.80
SSC-Rates & Regulation	Rates & Revenue	Shared Services	534600	032574	575280	\$ 9.05
SSC-Rates & Regulation	Rates & Revenue	Shared Services	534600	032574	575340	\$ 63.37
SSC-Rates & Regulation	Rates & Revenue	Shared Services	534600	032574	575350	\$ 28.85
SSC-Rates & Regulation	Rates & Revenue	Shared Services	534600	032574	575351	\$ 28.84
SSC-Rates & Regulation	Rates & Revenue	Shared Services	534600	032574	575741	\$ (3.29)
SSC-Rates & Regulation	Rates & Revenue	Shared Services	534600	032574	575998	\$ 3.55
SSC-Rates & Regulation	Rates & Revenue	Shared Services	534650	032574	685325	\$ 92.48
SSC-Rates & Regulation	Rates & Revenue	Shared Services	182000	032574	501200	\$ 1,897.35
SSC-Rates & Regulation	Rates & Revenue	Shared Services	182000	032574	501711	\$ 180.78
SSC-Rates & Regulation	Rates & Revenue	Shared Services	182000	032574	534998	\$ 29.16
SSC-Rates & Regulation	Rates & Revenue	Shared Services	534615	032574	501200	\$ 10,950.00
SSC-Rates & Regulation	Rates & Revenue	Shared Services	534615	032574	501711	\$ 1,189.48
SSC-Rates & Regulation	Rates & Revenue	Shared Services	534615	032574	504500	\$ 3.21
SSC-Rates & Regulation	Rates & Revenue	Shared Services	534615	032574	508101	\$ 40.32
SSC-Rates & Regulation	Rates & Revenue	Shared Services	534615	032574	534998	\$ 4,157.80
SSC-Rates & Regulation	Rates & Revenue	Shared Services	534615	032574	534999	\$ 310.39
SSC-Rates & Regulation	Rates & Revenue	Shared Services	534615	032574	575340	\$ 28.06
SSC-Rates & Regulation	Rates & Revenue	Shared Services	534615	032574	722306	\$ -
SSC-Tax	Accounting	Shared Services	534600	032571	501200	\$ 8,580.09
SSC-Tax	Accounting	Shared Services	534600	032571	501711	\$ 622.90
SSC-Tax	Accounting	Shared Services	534600	032571	504500	\$ 3.86
SSC-Tax	Accounting	Shared Services	534600	032571	504670	\$ 79.84
SSC-Tax	Accounting	Shared Services	534600	032571	507100	\$ 180.51
SSC-Tax	Accounting	Shared Services	534600	032571	508101	\$ 344.36
SSC-Tax	Accounting	Shared Services	534600	032571	534998	\$ 1,822.72
SSC-Tax	Accounting	Shared Services	534600	032571	534999	\$ 122.56
SSC-Tax	Accounting	Shared Services	534600	032571	535000	\$ 123.05
SSC-Tax	Accounting	Shared Services	534600	032571	535001	\$ 2,448.68
SSC-Tax	Accounting	Shared Services	534600	032571	575002	\$ 0.78
SSC-Tax	Accounting	Shared Services	534600	032571	575340	\$ 116.07
SSC-Tax	Accounting	Shared Services	534600	032571	575342	\$ 106.50
SSC-Tax	Accounting	Shared Services	534600	032571	575350	\$ 46.05
SSC-Tax	Accounting	Shared Services	534600	032571	575351	\$ 46.05

Kentucky American Water Company

9 \$ Database Detailed Service Company Charge Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Department	Function	Office	WDJBCD	MCMCU	WDOBJ	WDAA
SSC-Tax	Accounting	Shared Services	534600	032571	575715	\$ 394.94
SSC-Tax	Accounting	Shared Services	534600	032571	575998	\$ 0.05
SSC-Tax	Accounting	Shared Services	534600	032571	685430	\$ 314.11
SSC-Tax	Accounting	Shared Services	534650	032571	535001	\$ -
SSC-Tax	Accounting	Shared Services	182000	032571	534998	\$ 22.36
SSC-Tax	Accounting	Shared Services	182000	032571	534999	\$ 1.42
SSC-Tax	Accounting	Shared Services	534615	032571	501200	\$ 11,084.19
SSC-Tax	Accounting	Shared Services	534615	032571	501711	\$ 805.51
SSC-Tax	Accounting	Shared Services	534615	032571	504670	\$ 80.60
SSC-Tax	Accounting	Shared Services	534615	032571	507100	\$ 226.37
SSC-Tax	Accounting	Shared Services	534615	032571	508101	\$ 426.08
SSC-Tax	Accounting	Shared Services	534615	032571	534998	\$ 2,293.47
SSC-Tax	Accounting	Shared Services	534615	032571	534999	\$ 145.13
SSC-Tax	Accounting	Shared Services	534615	032571	535000	\$ 183.41
SSC-Tax	Accounting	Shared Services	534615	032571	535001	\$ 4,737.43
SSC-Tax	Accounting	Shared Services	534615	032571	575280	\$ 35.60
SSC-Tax	Accounting	Shared Services	534615	032571	575340	\$ 16.10
SSC-Tax	Accounting	Shared Services	534615	032571	575342	\$ 63.12
SSC-Tax	Accounting	Shared Services	534615	032571	575350	\$ 18.37
SSC-Tax	Accounting	Shared Services	534615	032571	575351	\$ 18.34
SSC-Tax	Accounting	Shared Services	534615	032571	575620	\$ 3.81
SSC-Tax	Accounting	Shared Services	534615	032571	575715	\$ 296.49
SSC-Tax	Accounting	Shared Services	534615	032571	575998	\$ 53.78
SSC-Tax	Accounting	Shared Services	534615	032571	675250	\$ 416.52
SSC-Tax	Accounting	Shared Services	534615	032571	685430	\$ 353.78
WE-Administration	Administration	Regional Offices	534700	033005	501200	\$ 3.75
WE-Administration	Administration	Regional Offices	534700	033005	501711	\$ 0.19
WE-Administration	Administration	Regional Offices	534700	033005	504500	\$ 32.00
WE-Administration	Administration	Regional Offices	534700	033005	534998	\$ 274.24
WE-Administration	Administration	Regional Offices	534700	033005	534999	\$ 383.45
WE-Administration	Administration	Regional Offices	534700	033005	575998	\$ 19.14
WE-Asset Planning	Engineering	Regional Offices	534700	033028	534998	\$ 24.49
WE-Asset Planning	Engineering	Regional Offices	534700	033028	534999	\$ 0.60
WE-Asset Planning	Engineering	Regional Offices	534700	033028	535001	\$ 304.74
WE-Asset Planning	Engineering	Regional Offices	534700	033028	575002	\$ (18.69)
WE-Business Development	Operations	Regional Offices	534700	033020	501200	\$ -
WE-Business Development	Operations	Regional Offices	534700	033020	504500	\$ 2.78
WE-Business Development	Operations	Regional Offices	534700	033020	534998	\$ 74.30
WE-Business Development	Operations	Regional Offices	534700	033020	534999	\$ 8.64
WE-Business Development	Operations	Regional Offices	534700	033020	535000	\$ 5,610.90
WE-Business Development	Operations	Regional Offices	534700	033020	575340	\$ 91.03
WE-Business Development	Operations	Regional Offices	534700	033020	575350	\$ 0.67
WE-Business Development	Operations	Regional Offices	534700	033020	575351	\$ 0.68
WE-Business Development	Operations	Regional Offices	534700	033020	575998	\$ 0.00
WE-Business Development	Operations	Regional Offices	534700	033020	722306	\$ 0.00
WE-Customer Relations	Customer Service	Regional Offices	534700	033003	501200	\$ 84.36
WE-Customer Relations	Customer Service	Regional Offices	534700	033003	534998	\$ 5.37
WE-Customer Relations	Customer Service	Regional Offices	534700	033003	575340	\$ 278.07
WE-Engineering	Engineering	Regional Offices	534700	033014	534998	\$ 3.35
WE-Engineering	Engineering	Regional Offices	534700	033014	534999	\$ 0.48
WE-Engineering	Engineering	Regional Offices	534700	033014	575740	\$ 38.64
WE-Environmental Mgmt	Water Quality	Regional Offices	534700	033011	534998	\$ 12.10
WE-Environmental Mgmt	Water Quality	Regional Offices	534700	033011	534999	\$ 0.21
WE-Environmental Mgmt	Water Quality	Regional Offices	534700	033011	575998	\$ 5.94
WE-External Affairs	Communications	Regional Offices	534700	033025	501200	\$ 173.42
WE-External Affairs	Communications	Regional Offices	534700	033025	501711	\$ 17.41
WE-External Affairs	Communications	Regional Offices	534700	033025	508101	\$ 6.09
WE-External Affairs	Communications	Regional Offices	534700	033025	534998	\$ 38.00
WE-External Affairs	Communications	Regional Offices	534700	033025	534999	\$ 1.41

Kentucky American Water Company

9 \$ Database Detailed Service Company Charge Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Department	Function	Office	WDJBCD	MCMCU	WDOBJ	WDA
WE-External Affairs	Communications	Regional Offices	534700	033025	535000	\$ -
WE-External Affairs	Communications	Regional Offices	534700	033025	575340	\$ 0.87
WE-External Affairs	Communications	Regional Offices	534700	033025	575342	\$ 186.49
WE-External Affairs	Communications	Regional Offices	534700	033025	575740	\$ 21.84
WE-External Affairs	Communications	Regional Offices	534750	033025	575002	\$ (53.28)
WE-Finance	Finance	Regional Offices	534700	033007	501200	\$ 1,528.64
WE-Finance	Finance	Regional Offices	534700	033007	501711	\$ 115.82
WE-Finance	Finance	Regional Offices	534700	033007	504500	\$ 7.08
WE-Finance	Finance	Regional Offices	534700	033007	507100	\$ 1.33
WE-Finance	Finance	Regional Offices	534700	033007	508101	\$ 56.98
WE-Finance	Finance	Regional Offices	534700	033007	534998	\$ 114.49
WE-Finance	Finance	Regional Offices	534700	033007	534999	\$ 3.66
WE-Finance	Finance	Regional Offices	534700	033007	575340	\$ 10.43
WE-Finance	Finance	Regional Offices	534700	033007	575625	\$ 0.38
WE-Finance	Finance	Regional Offices	534750	033007	575340	\$ 7.76
WE-Human Resources	Human Resources	Regional Offices	534700	033018	501200	\$ -
WE-Human Resources	Human Resources	Regional Offices	534700	033018	504500	\$ 8.28
WE-Human Resources	Human Resources	Regional Offices	534700	033018	534998	\$ 40.35
WE-Human Resources	Human Resources	Regional Offices	534700	033018	534999	\$ 2.03
WE-Human Resources	Human Resources	Regional Offices	534700	033018	575340	\$ 15.10
WE-Human Resources	Human Resources	Regional Offices	534700	033018	575350	\$ 0.90
WE-Human Resources	Human Resources	Regional Offices	534700	033018	575351	\$ 0.90
WE-Human Resources	Human Resources	Regional Offices	534700	033018	575625	\$ 5.00
WE-Legal	Legal	Regional Offices	534700	033015	501200	\$ 136.54
WE-Legal	Legal	Regional Offices	534700	033015	501711	\$ 27.31
WE-Legal	Legal	Regional Offices	534700	033015	504341	\$ 63.96
WE-Legal	Legal	Regional Offices	534700	033015	508101	\$ 17.92
WE-Legal	Legal	Regional Offices	534700	033015	534998	\$ 59.05
WE-Legal	Legal	Regional Offices	534700	033015	534999	\$ 5.73
WE-Legal	Legal	Regional Offices	534700	033015	535000	\$ 9.79
WE-Legal	Legal	Regional Offices	534700	033015	575240	\$ (1.27)
WE-Legal	Legal	Regional Offices	534700	033015	722306	\$ 0.30
WE-Legal	Legal	Regional Offices	534750	033015	575340	\$ 55.09
WE-Maintenance	Operations	Regional Offices	534700	033016	534998	\$ 24.83
WE-Maintenance	Operations	Regional Offices	534700	033016	534999	\$ 1.77
WE-Maintenance	Operations	Regional Offices	534700	033016	575350	\$ 12.50
WE-Maintenance	Operations	Regional Offices	534700	033016	575351	\$ 12.50
WE-Maintenance	Operations	Regional Offices	534700	033016	675000	\$ (4,623.29)
WE-Network	Operations	Regional Offices	534700	033002	501200	\$ 4.48
WE-Network	Operations	Regional Offices	534700	033002	501711	\$ 0.22
WE-Network	Operations	Regional Offices	534700	033002	534998	\$ 25.36
WE-Network	Operations	Regional Offices	534700	033002	534999	\$ 0.62
WE-Network	Operations	Regional Offices	534700	033002	575000	\$ -
WE-Network	Operations	Regional Offices	534700	033002	575340	\$ 32.01
WE-Network	Operations	Regional Offices	534700	033002	575350	\$ 5.40
WE-Network	Operations	Regional Offices	534700	033002	575351	\$ 5.41
WE-Network	Operations	Regional Offices	534700	033002	575500	\$ 2.82
WE-Network	Operations	Regional Offices	534700	033002	575625	\$ 1.53
WE-Network	Operations	Regional Offices	534700	033002	575998	\$ 6.48
WE-Operational Risk	Risk Management	Regional Offices	534700	033019	534998	\$ 24.75
WE-Operational Risk	Risk Management	Regional Offices	534700	033019	534999	\$ 0.93
WE-Operational Risk	Risk Management	Regional Offices	534700	033019	575740	\$ 16.88
WE-Operational Risk	Risk Management	Regional Offices	534700	033019	575741	\$ 2.78
WE-Production	Operations	Regional Offices	534700	033001	534998	\$ 1.67
WE-Production	Operations	Regional Offices	534700	033001	534999	\$ 1.37
WE-Service Delivery	Operations	Regional Offices	534700	033006	504500	\$ 1.94
WE-Service Delivery	Operations	Regional Offices	534700	033006	534998	\$ 18.71
WE-Service Delivery	Operations	Regional Offices	534700	033006	534999	\$ 0.90
WE-Service Delivery	Operations	Regional Offices	534700	033006	722306	\$ (11.56)

Kentucky American Water Company

9 \$ Database Detailed Service Company Charge Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Department	Function	Office	WDJBGD	MCMCU	WDOBI	WDAA
WE-Service Delivery	Operations	Regional Offices	534750	033006	575340	\$ 50.86
WE-Service Delivery	Operations	Regional Offices	534750	033006	575350	\$ 4.35
WE-Service Delivery	Operations	Regional Offices	534750	033006	575351	\$ 4.35
WE-Supply Chain	Accounting	Regional Offices	184100	033010	504670	\$ 12.42
WE-Supply Chain	Accounting	Regional Offices	184100	033010	575340	\$ 7.20
WE-Supply Chain	Accounting	Regional Offices	534600	033010	534998	\$ 3.75
WE-Supply Chain	Accounting	Regional Offices	534600	033010	535000	\$ 4.41
WE-Supply Chain	Accounting	Regional Offices	534600	033010	575340	\$ 5.76
WE-Supply Chain	Accounting	Regional Offices	534600	033010	575342	\$ 1.20
WE-Supply Chain	Accounting	Regional Offices	534600	033010	575350	\$ 0.35
WE-Supply Chain	Accounting	Regional Offices	534600	033010	575351	\$ 0.35
WE-Supply Chain	Accounting	Regional Offices	534645	033010	504670	\$ 15.17
WE-Supply Chain	Accounting	Regional Offices	534645	033010	534998	\$ 9.33
WE-Supply Chain	Accounting	Regional Offices	534645	033010	534999	\$ 0.64
WE-Supply Chain	Accounting	Regional Offices	534645	033010	575000	\$ -
WE-Supply Chain	Accounting	Regional Offices	534645	033010	575340	\$ (0.91)
WE-Technical Services	Engineering	Regional Offices	534700	033004	534998	\$ 22.49
WE-Technical Services	Engineering	Regional Offices	534700	033004	534999	\$ 1.08
WE-Technical Services	Engineering	Regional Offices	534700	033004	575340	\$ -
WE-Technical Services	Engineering	Regional Offices	534700	033004	575350	\$ -
WE-Technical Services	Engineering	Regional Offices	534700	033004	575351	\$ -
WE-Technical Services	Engineering	Regional Offices	534700	033004	575741	\$ 12.11

Kentucky American Water Company
 10 Non-Recurring Non-Recurring Service Company Charge Detail for the Year Ended July 31, 2008
 Company Witness: Patrick Baryenbruch

WDJBCD	Modified Office	Modified MCMCU01	MCRP1401	MCMCU	WDOBJ	Total		
534620	Corporate	CORP-Balance Sheet	Corporate	032000	685325	\$0		
				032000 Total		\$0		
			Corporate Total		\$0			
		CORP-Balance Sheet Total						\$0
		CORP-Business Change	Corporate	032088	504500	\$23,400		
				032088 Total		\$23,400		
		Corporate Total		\$23,400				
		CORP-Business Change Total						\$23,400
		Corporate Total						\$23,400
		534620 Total						\$23,400
534650	Call Center	CCA-Administration	Call Center	034005	685325	\$147		
				034005 Total		\$147		
			Call Center Total		\$147			
		CCA-Administration Total						\$147
		Call Center Total						\$147
	Corporate	CORP-Asset Management	Corporate	032065	534998	\$60		
					534999	\$11		
			685325	\$28				
		032065 Total		\$98				
		Corporate Total						\$98
		CORP-Asset Management Total						\$98
		CORP-Audit	Corporate	032060	534998	\$55		
					534999	\$43		
			685325	\$42				
		032060 Total		\$141				
		Corporate Total						\$141
		CORP-Audit Total						\$141
		CORP-AWE Pass-Thru	Corporate	032089	534998	\$39		
					534999	\$11		
		032089 Total		\$49				
		Corporate Total						\$49
		CORP-AWE Pass-Thru Total						\$49
		CORP-Backfill Reg App	Corporate	032050	534998	\$8		
					032050 Total		\$8	
		Corporate Total						\$8
		CORP-Backfill Reg App Total						\$8
		CORP-Balance Sheet	Corporate	032000	534999	\$0		
					685325	\$0		
			032000 Total		\$0			
		Corporate Total						\$0
		CORP-Balance Sheet Total						\$0
		CORP-Building Services	Corporate	032062	534998	\$20		
					534999	\$2,602		
		032062 Total		\$2,622				
		Corporate Total						\$2,622
		CORP-Building Services Total						\$2,622
		CORP-Business Center HR	Corporate	032006	534998	\$40		
					534999	\$6		
			032006 Total		\$45			
		Corporate Total						\$45
		CORP-Business Center HR Total						\$45
		CORP-Business Change	Corporate	032088	501715	\$33,253		
					534999	\$1		
		032088 Total		\$33,253				
		Corporate Total						\$33,253
		CORP-Business Change Total						\$33,253
		CORP-CEO	Corporate	032005	534998	\$0		
					534999	-\$62		
			032005 Total		-\$62			
		Corporate Total						-\$62
CORP-CEO Total						-\$62		
CORP-Chief Operating Officer	Corporate	032011	534998	\$76				
			534999	\$25				
	685325	\$228						
032011 Total		\$328						
Corporate Total						\$328		
CORP-Chief Operating Officer Total						\$328		
CORP-Corp Social Resp	Corporate	032087	534998	-\$5				
			032087 Total		-\$5			
Corporate Total						-\$5		

Kentucky American Water Company

10 Non-Recurring Non-Recurring Service Company Charge Detail for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

WDJBCD	Modified Office	Modified MCMCU01	MCRP1401	MCMCU	WDOBJ	Total
		CORP-Corp Social Resp Total				-\$5
		CORP-Corporate Bus Development	Corporate	032020	534998	\$86
					534999	\$41
				685325	\$124	
				032020 Total	\$251	
		Corporate Total			\$251	
		CORP-Corporate Bus Development Total				\$251
		CORP-Eastern Division Ops	Corporate	032023	534998	\$9
					534999	\$8
				032023 Total	\$17	
		Corporate Total			\$17	
		CORP-Eastern Division Ops Total				\$17
		CORP-External Affairs	Corporate	032025	534998	\$34
					534999	\$39
				685325	\$124	
				032025 Total	\$197	
		Corporate Total			\$197	
		CORP-External Affairs Total				\$197
		CORP-External Communications	Corporate	032085	534998	\$26
					534999	\$5
				685325	\$95	
				032085 Total	\$126	
		Corporate Total			\$126	
		CORP-External Communications Total				\$126
		CORP-Finance	Corporate	032007	534998	\$115
					534999	\$52
					575000	\$0
					685325	\$136
				032007 Total	\$303	
		Corporate Total			\$303	
		CORP-Finance Total				\$303
		CORP-Government Affairs	Corporate	032022	534998	\$7
				032022 Total	\$7	
				Corporate Total	\$7	
		CORP-Government Affairs Total				\$7
		CORP-HR Comp/Benefits	Corporate	032002	534998	\$42
					534999	\$20
					685325	\$33
				032002 Total	\$95	
		Corporate Total			\$95	
		CORP-HR Comp/Benefits Total				\$95
		CORP-HR Labor Relations	Corporate	032004	534998	\$19
					534999	\$8
					685325	\$76
				032004 Total	\$103	
		Corporate Total			\$103	
		CORP-HR Labor Relations Total				\$103
		CORP-HR Strategic Staffing	Corporate	032012	534999	\$0
				032012 Total	\$0	
				Corporate Total	\$0	
		CORP-HR Strategic Staffing Total				\$0
		CORP-HR Systems & Processes	Corporate	032013	534998	\$21
					534999	\$2
				685325	\$29	
				032013 Total	\$51	
		Corporate Total			\$51	
		CORP-HR Systems & Processes Total				\$51
		CORP-HR Talent Development	Corporate	032003	534998	\$8
				534999	\$0	
				032003 Total	\$9	
		Corporate Total			\$9	
		CORP-HR Talent Development Total				\$9
		CORP-Human Resources	Corporate	032018	534998	\$14
				534999	-\$15	
				032018 Total	\$0	
		Corporate Total			\$0	
		CORP-Human Resources Total				\$0
		CORP-Income Tax	Corporate	032047	535000	-\$257
				535001	-\$244	
				685325	\$102	

Kentucky American Water Company

10 Non-Recurring Non-Recurring Service Company Charge Detail for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

WDJBCD	Modified Office	Modified MCMCU01	MCRP1401	MCMCU	WDOBJ	Total
				032047	Total	-\$399
				Corporate Total		-\$399
		CORP-Income Tax Total				-\$399
		CORP-Internal Communications	Corporate	032086	534998	\$16
					534999	\$5
				032086 Total		\$21
		Corporate Total				\$21
		CORP-Internal Communications Total				\$21
		CORP-Investor Relations	Corporate	032037	534998	\$22
					534999	\$21
					685325	\$44
				032037 Total		\$87
		Corporate Total				\$87
		CORP-Investor Relations Total				\$87
		CORP-Legal	Corporate	032015	534998	\$104
					534999	\$77
					685325	\$169
				032015 Total		\$349
		Corporate Total				\$349
		CORP-Legal Total				\$349
		CORP-Legal Admin	Corporate	032008	534998	\$5
					534999	\$10
				032008 Total		\$16
		Corporate Total				\$16
		CORP-Legal Admin Total				\$16
		CORP-Marketing	Corporate	032068	534998	\$32
					534999	\$86
				032068 Total		\$119
		Corporate Total				\$119
		CORP-Marketing Total				\$119
		CORP-Non-Departmental Costs	Corporate	032098	534998	\$890
					534999	\$2,807
				032098 Total		\$3,697
		Corporate Total				\$3,697
		CORP-Non-Departmental Costs Total				\$3,697
		CORP-Operational Performance	Corporate	032064	534998	\$56
					534999	\$28
				032064 Total		\$84
		Corporate Total				\$84
		CORP-Operational Performance Total				\$84
		CORP-Operational Risk	Corporate	032019	534998	\$86
					534999	\$35
					535000	\$0
					575000	\$0
					685325	\$27
				032019 Total		\$148
		Corporate Total				\$148
		CORP-Operational Risk Total				\$148
		CORP-Planning & Reporting	Corporate	032017	534998	\$113
					534999	\$30
					685325	\$44
				032017 Total		\$188
		Corporate Total				\$188
		CORP-Planning & Reporting Total				\$188
		CORP-Regulatory UFS	Corporate	032069	534998	\$20
					534999	\$7
					685325	\$83
				032069 Total		\$110
		Corporate Total				\$110
		CORP-Regulatory UFS Total				\$110
		CORP-Reporting & Compliance	Corporate	032027	501200	\$3,927
					501711	\$1,256
					504610	\$773
					504670	\$50
					507100	\$137
					508101	\$220
					534998	\$49
					534999	\$8
					535000	\$664,183
			535001	\$4,079		

Kentucky American Water Company

10 Non-Recurring Non-Recurring Service Company Charge Detail for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

WDJBCD	Modified Office	Modified MCMCU01	MCRP1401	MCMCU	WDOBJ	Total
					575000	\$17
					575280	\$35
					575340	\$1,368
					575342	\$96
					575350	\$69
					575351	\$69
					575620	\$32
					575715	\$1,817
					575740	\$35
					575741	\$51
					675250	\$9
					685325	\$96
					685350	\$4
					032027 Total	\$678,380
					Corporate Total	\$678,380
					CORP-Reporting & Compliance Total	\$678,380
			Corporate	032066	534998	\$95
					534999	\$122
					685325	\$30
					032066 Total	\$247
					Corporate Total	\$247
					CORP-Research & Env Excellence Total	\$247
			Corporate	032010	685325	\$97
					032010 Total	\$97
					Corporate Total	\$97
					CORP-Supply Chain-Sourcing Total	\$97
			Corporate	032057	534998	\$99
					534999	\$22
					535000	\$0
					685325	\$39
					032057 Total	\$160
					Corporate Total	\$160
					CORP-Treasury Total	\$160
					Corporate Total	\$720,937
	ITS	Chg Ctrl & Desktop Automation	ITS	032033	534998	\$9
					032033 Total	\$9
					ITS Total	\$9
					Chg Ctrl & Desktop Automation Total	\$9
		Client Relationship Management	ITS	032082	501200	\$639
					501711	\$129
					534998	\$17
					032082 Total	\$785
					ITS Total	\$785
					Client Relationship Management Total	\$785
		CORP-Communications	ITS	032076	534998	\$51
					534999	\$59
					032076 Total	\$109
					ITS Total	\$109
					CORP-Communications Total	\$109
		CORP-Enterprise Server	ITS	032075	501200	\$453
					501711	\$63
					507100	\$4
					508101	\$23
					534998	\$97
					534999	\$1,451
					535000	\$189
					575340	\$0
					032075 Total	\$2,280
					ITS Total	\$2,280
					CORP-Enterprise Server Total	\$2,280
		CORP-Functional Applications	ITS	032080	501200	\$1,586
					501711	\$140
					507100	\$33
					508101	\$53
					534998	\$98
					534999	\$14
					575340	\$0
					575350	\$0
					575351	\$0
					032080 Total	\$1,924

Kentucky American Water Company

10 Non-Recurring Non-Recurring Service Company Charge Detail for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

WDJBCD	Modified Office	Modified MCMCU01	MCRP1401	MCMCU	WDOBJ	Total
			ITS Total			\$1,924
		CORP-Functional Applications Total				\$1,924
		CORP-ITS Adm Business Appl Dev	ITS	032078	501200	\$3
					501711	\$1
					534998	\$15
				032078 Total		\$19
		ITS Total				\$19
		CORP-ITS Adm Business Appl Dev Total				\$19
		CORP-ITS Admin	ITS	032071	534998	\$557
					534999	\$97
				032071 Total		\$654
		ITS Total				\$654
		CORP-ITS Admin Total				\$654
		CORP-ITS Appl Adm & Security	ITS	032034	501200	\$475
					501711	\$56
					534998	\$31
				032034 Total		\$562
		ITS Total				\$562
		CORP-ITS Appl Adm & Security Total				\$562
		CORP-ITS Bus Development	ITS	032032	534998	\$29
				032032 Total		\$29
		ITS Total				\$29
		CORP-ITS Bus Development Total				\$29
		CORP-ITS Client Rel Admin	ITS	032030	534998	\$11
					534999	\$0
				032030 Total		\$11
		ITS Total				\$11
		CORP-ITS Client Rel Admin Total				\$11
		CORP-ITS Design Authority	ITS	032093	534998	\$33
					534999	\$1
				032093 Total		\$34
		ITS Total				\$34
		CORP-ITS Design Authority Total				\$34
		CORP-ITS Infra/Oper Admin	ITS	032073	534998	\$15
					534999	\$3
				032073 Total		\$18
		ITS Total				\$18
		CORP-ITS Infra/Oper Admin Total				\$18
		CORP-ITS PMO	ITS	032072	501200	\$217
					501711	\$31
					534998	\$79
				032072 Total		\$327
		ITS Total				\$327
		CORP-ITS PMO Total				\$327
		CORP-ITS Production	ITS	032074	501200	\$199
					501711	\$14
					534998	\$59
					534999	\$442
					575340	\$0
		032074 Total		\$714		
		ITS Total				\$714
		CORP-ITS Production Total				\$714
		CORP-ITS Quality Assurance	ITS	032081	501200	\$146
					501711	\$7
					534998	\$37
				032081 Total		\$190
		ITS Total				\$190
		CORP-ITS Quality Assurance Total				\$190
		CORP-ITS Strategy/Governance	ITS	032083	534998	\$0
				032083 Total		\$0
		ITS Total				\$0
		CORP-ITS Strategy/Governance Total				\$0
		CORP-Service Desk	ITS	032031	534998	\$39
				032031 Total		\$39
		ITS Total				\$39
		CORP-Service Desk Total				\$39
		CORP-Technical Applications	ITS	032079	501200	\$717
					501711	\$61
					507100	\$0

Kentucky American Water Company
 10 Non-Recurring Non-Recurring Service Company Charge Detail for the Year Ended July 31, 2008
 Company Witness: Patrick Baryenbruch

WDJBCD	Modified Office	Modified MCMCU01	MCRP1401	MCMCU	WDOBJ	Total
					508101	\$8
					534998	\$152
					534999	\$12
					575340	\$4
					032079 Total	\$954
					ITS Total	\$954
					CORP-Technical Applications Total	\$954
					NE-Client Service and Support	
			ITS	036531	534998	\$110
					534999	\$11
					036531 Total	\$121
					ITS Total	\$121
					NE-Client Service and Support Total	\$121
					ITS Total	\$8,780
	Regional Offices	SE-Supply Chain	Regional Of	035010	534998	\$6
					534999	\$0
					035010 Total	\$6
					Regional Offices Total	\$6
					SE-Supply Chain Total	\$6
					Regional Offices Total	\$6
	Shared Services	SSC-Accounts Payable	Shared Ser	032084	535001	-\$155
					032084 Total	-\$155
					Shared Services Total	-\$155
					SSC-Accounts Payable Total	-\$155
		SSC-Administration	Shared Ser	032505	685325	\$226
					032505 Total	\$226
					Shared Services Total	\$226
					SSC-Administration Total	\$226
		SSC-Employee Services	Shared Ser	032579	535001	-\$174
					032579 Total	-\$174
					Shared Services Total	-\$174
					SSC-Employee Services Total	-\$174
		SSC-Rates & Regulation	Shared Ser	032574	685325	\$92
					032574 Total	\$92
					Shared Services Total	\$92
					SSC-Rates & Regulation Total	\$92
		SSC-Tax	Shared Ser	032571	535001	\$0
					032571 Total	\$0
					Shared Services Total	\$0
					SSC-Tax Total	\$0
					Shared Services Total	-\$11
					534650 Total	\$729,860
534750	Regional Offices	CE-Administration	Regional Of	033505	575340	\$35
					575350	\$0
					575351	\$0
					033505 Total	\$35
					Regional Offices Total	\$35
					CE-Administration Total	\$35
		CE-Finance	Regional Of	033507	575340	\$51
					575350	\$1
					575351	\$1
					033507 Total	\$54
					Regional Offices Total	\$54
					CE-Finance Total	\$54
		SE-Administration	Regional Of	035005	501715	-\$25,730
					534998	\$310
					534999	\$262
					035005 Total	-\$25,158
					Regional Offices Total	-\$25,158
					SE-Administration Total	-\$25,158
		SE-Business Development	Regional Of	035020	534998	\$44
					534999	\$1
					035020 Total	\$45
					Regional Offices Total	\$45
					SE-Business Development Total	\$45
		SE-Customer Relations	Regional Of	035003	534998	\$54
					534999	\$0
					035003 Total	\$55
					Regional Offices Total	\$55
					SE-Customer Relations Total	\$55
		SE-Engineering	Regional Of	035014	534998	\$47

Kentucky American Water Company

10 Non-Recurring Non-Recurring Service Company Charge Detail for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

WDJBCD	Modified Office	Modified MCMCU01	MCRP1401	MCMCU	WDOBJ	Total
					534999	\$9
				035014 Total		\$56
				Regional Offices Total		\$56
				SE-Engineering Total		\$56
			Regional Of	035011	534998	\$20
					534999	\$1
				035011 Total		\$21
				Regional Offices Total		\$21
				SE-Environmental Mgmt Total		\$21
			Regional Of	035025	534998	\$14
					534999	\$11
				035025 Total		\$25
				Regional Offices Total		\$25
				SE-External Affairs Total		\$25
			Regional Of	035007	501200	\$1,066
					501711	\$191
					507100	\$6
					508101	\$57
					534998	\$50
					534999	\$20
					535000	\$21
					535001	\$4,794
					575340	\$4
					575350	\$0
					575351	\$0
					685325	\$285
				035007 Total		\$6,494
				Regional Offices Total		\$6,494
				SE-Finance Total		\$6,494
			Regional Of	035018	534998	\$18
					534999	\$10
					685325	\$30
				035018 Total		\$57
				Regional Offices Total		\$57
				SE-Human Resources Total		\$57
			Regional Of	035015	533000	\$21
					534998	\$29
					534999	\$14
					535000	\$146
					685325	\$107
				035015 Total		\$316
				Regional Offices Total		\$316
				SE-Legal Total		\$316
			Regional Of	035016	534998	\$41
					534999	\$0
				035016 Total		\$41
				Regional Offices Total		\$41
				SE-Maintenance Total		\$41
			Regional Of	035002	534998	\$14
					534999	\$1
				035002 Total		\$15
				Regional Offices Total		\$15
				SE-Network Total		\$15
			Regional Of	035019	534998	\$10
					534999	\$1
				035019 Total		\$11
				Regional Offices Total		\$11
				SE-Operational Risk Total		\$11
			Regional Of	035001	534998	\$5
					534999	\$6
				035001 Total		\$11
				Regional Offices Total		\$11
				SE-Production Total		\$11
			Regional Of	033025	575002	-\$53
				033025 Total		-\$53
				Regional Offices Total		-\$53
				WE-External Affairs Total		-\$53
			Regional Of	033007	575340	\$8
				033007 Total		\$8
				Regional Offices Total		\$8

Kentucky American Water Company

10 Non-Recurring Non-Recurring Service Company Charge Detail for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

WDJBCD	Modified Office	Modified MCMCU01	MCRP1401	MCMCU	WDOBJ	Total
		WE-Finance Total				\$8
		WE-Legal	Regional Of	033015	575340	\$55
				033015 Total		\$55
			Regional Offices Total			\$55
		WE-Legal Total				\$55
		WE-Service Delivery	Regional Of	033006	575340	\$51
				575350		\$4
				575351		\$4
				033006 Total		\$60
			Regional Offices Total			\$60
		WE-Service Delivery Total				\$60
	Regional Offices Total					-\$17,854
534750 Total						-\$17,854
534720	Regional Offices	SE-Administration	Regional Of	035005	504500	\$9,057
				685325		\$53
				035005 Total		\$9,111
		Regional Offices Total		\$9,111		
		SE-Administration Total				\$9,111
	Regional Offices Total					\$9,111
534720 Total						\$9,111
Grand Total						\$744,517

Kentucky American Water Company

11 Regions Non-Southeast Region Service Company Charge Detail for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Modified Office	Modified MCMCU01	MCRP1401	WDJBCD	MCMCU	WDOBJ	Total	
Regional Offices	CE-Administration	Regional Offices	184100	033505	534998	\$7	
					534999	\$4	
				033505 Total		\$11	
			184100 Total				\$11
			534700	033505	501200	\$29	
					501711	\$7	
					504500	\$7	
					534998	\$3,087	
					534999	\$1,900	
					535000	\$0	
					575740	\$19	
					575998	\$15	
					685325	\$606	
					685430	-\$1	
					501717	\$0	
			504342	\$142			
			722306	-\$20			
				033505 Total		\$5,794	
			534700 Total			\$5,794	
			534750	033505	575340	\$35	
575350	\$0						
575351	\$0						
	033505 Total		\$35				
534750 Total			\$35				
Regional Offices Total			\$5,840				
CE-Administration Total			\$5,840				
CE-Business Development	Regional Offices	184100	033520	534998	\$0		
				033520 Total		\$0	
		184100 Total			\$0		
		534700	033520	501200	\$447		
				534998	\$135		
				534999	\$12		
				575340	\$9		
				575740	\$17		
				575741	\$57		
				685430	\$0		
	033520 Total		\$677				
534700 Total			\$677				
Regional Offices Total			\$678				
CE-Business Development Total			\$678				
CE-Customer Relations	Regional Offices	184100	033503	534998	\$1		
				575740	\$98		
			033503 Total		\$99		
		184100 Total			\$99		
		534700	033503	501200	\$36		
				501711	\$1		
				504500	\$47		
				504660	-\$3		
				534998	\$446		
				534999	\$8		
575340	\$1						
575620	\$10						
575740	-\$310						
	033503 Total		\$235				
534700 Total			\$235				
Regional Offices Total			\$333				
CE-Customer Relations Total			\$333				
CE-Engineering	Regional Offices	184100	033514	534998	\$2		
				534999	\$0		
			033514 Total		\$2		
184100 Total			\$2				

Kentucky American Water Company

11 Regions Non-Southeast Region Service Company Charge Detail for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Modified Office	Modified MCMCU01	MCRP1401	WDJBCD	MCMCU	WDOBJ	Total
			534700	033514	501200	\$269
					501711	\$26
					504500	\$195
					534998	\$492
					534999	\$23
					575741	\$23
				033514 Total		\$1,029
			534700 Total			\$1,029
		Regional Offices Total				\$1,031
CE-Engineering Total						\$1,031
CE-Environmental Mgmt		Regional Offices	184100	033511	534998	\$0
				033511 Total		\$0
			184100 Total			\$0
			534700	033511	501200	\$71
					501711	\$14
					534998	\$126
					534999	\$2
				033511 Total		\$213
			534700 Total			\$213
		Regional Offices Total				\$214
CE-Environmental Mgmt Total						\$214
CE-External Affairs		Regional Offices	184100	033525	534998	\$0
					534999	\$0
				033525 Total		\$0
			184100 Total			\$0
			534700	033525	501200	\$0
					504500	\$26
					534998	\$106
					534999	\$4
					535000	\$0
					536000	\$0
					575340	\$1
					575741	\$45
				033525 Total		\$183
			534700 Total			\$183
		Regional Offices Total				\$183
CE-External Affairs Total						\$183
CE-Finance		Regional Offices	184100	033507	534998	\$1
					534999	\$0
				033507 Total		\$1
			184100 Total			\$1
			534700	033507	501200	\$720
					501711	\$2
					504500	\$14
					504660	\$0
					508101	\$1
					534998	\$531
					534999	\$55
					575342	\$28
				033507 Total		\$1,350
			534700 Total			\$1,350
			534750	033507	575340	\$51
					575350	\$1
					575351	\$1
				033507 Total		\$54
			534750 Total			\$54
		Regional Offices Total				\$1,406
CE-Finance Total						\$1,406
CE-Human Resources		Regional Offices	184100	033518	534998	\$1
					534999	\$0
				033518 Total		\$1

Kentucky American Water Company

11 Regions Non-Southeast Region Service Company Charge Detail for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Modified Office	Modified MCMCU01	MCRP1401	WDJBCD	MCMCU	WDOBJ	Total
			184100 Total			\$1
			534700	033518	501200	\$79
					504500	\$71
					534998	\$248
					534999	\$48
					575240	\$10
					575340	\$5
					575740	\$3
					575741	\$728
					840000	-\$76
					033518 Total	
			534700 Total			\$1,117
		Regional Offices Total				\$1,118
CE-Human Resources Total						\$1,118
CE-Legal		Regional Offices	184100	033515	534998	\$1
			033515 Total			\$1
			184100 Total			\$1
			534700	033515	501200	\$0
					504500	\$16
					508101	\$3
					534998	\$247
					534999	\$13
					575240	\$28
					575740	\$4
					033515 Total	
			534700 Total			\$312
		Regional Offices Total				\$313
CE-Legal Total						\$313
CE-Maintenance		Regional Offices	184100	033516	534998	\$1
				534999	\$0	
			033516 Total			\$1
			184100 Total			\$1
			534700	033516	501200	\$2,861
					501711	\$283
					504500	\$23
					507100	\$113
					508101	\$150
					534998	\$343
					534999	\$16
					575340	\$91
					575350	\$70
					575351	\$70
					575620	\$1
					575740	\$44
					575741	\$199
			033516 Total			\$4,263
			534700 Total			\$4,263
		Regional Offices Total				\$4,264
CE-Maintenance Total						\$4,264
CE-Network		Regional Offices	184100	033502	534998	\$0
			033502 Total			\$0
			184100 Total			\$0
			534700	033502	501200	\$159
					501711	\$32
					534998	\$58
					534999	\$1
					033502 Total	
			534700 Total			\$249
		Regional Offices Total				\$250
CE-Network Total						\$250
CE-Operational Risk		Regional Offices	184100	033519	534998	\$0

Kentucky American Water Company

11 Regions Non-Southeast Region Service Company Charge Detail for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Modified Office	Modified MCMCU01	MCRP1401	WDJBCD	MCMCU	WDOBJ	Total
					534999	\$0
				033519 Total		\$0
			184100 Total			\$0
			534700	033519	504500	\$16
					534998	\$126
					534999	\$14
					575350	\$0
					575351	\$0
					575740	\$6
				033519 Total		\$161
			534700 Total			\$161
		Regional Offices Total				\$162
CE-Operational Risk Total						\$162
CE-Production		Regional Offices	184100	033501	534998	\$0
				033501 Total		\$0
			184100 Total			\$0
			534700	033501	504500	\$12
					534998	\$60
					534999	\$2
				033501 Total		\$74
			534700 Total			\$74
		Regional Offices Total				\$74
CE-Production Total						\$74
NE-Administration		Regional Offices	184100	036505	534998	\$161
					534999	\$27
				036505 Total		\$188
			184100 Total			\$188
			534700	036505	501200	\$11,309
					501711	\$3,855
					504500	\$15
					534998	\$2,776
					534999	\$463
					550000	\$221
					575000	\$268
					575340	\$492
					575342	\$77
					575350	\$534
					575351	\$534
					575620	\$73
				036505 Total		\$20,617
			534700 Total			\$20,617
		Regional Offices Total				\$20,805
NE-Administration Total						\$20,805
NE-Business Development		Regional Offices	184100	036520	534998	\$3
					534999	-\$1
				036520 Total		\$2
			184100 Total			\$2
			534700	036520	501200	\$298
					504500	\$3
					534998	\$310
					534999	\$39
					575340	\$0
					575741	\$27
				036520 Total		\$677
			534700 Total			\$677
		Regional Offices Total				\$679
NE-Business Development Total						\$679
NE-Customer Field Services		Regional Offices	534700	036503	501200	\$0
					501711	\$11
					504500	\$7
					507100	\$0

Kentucky American Water Company

11 Regions Non-Southeast Region Service Company Charge Detail for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Modified Office	Modified MCMCU01	MCRP1401	WDJBCD	MCMCU	WDOBJ	Total
					508101	\$23
					534998	\$9
					550000	-\$35
				036503 Total		\$15
		534700 Total				\$15
	Regional Offices Total					\$15
NE-Customer Field Services Total						\$15
NE-Engineering		Regional Offices	184100	036514	534998	\$0
				036514 Total		\$0
		184100 Total				\$0
			534700	036514	534998	\$103
				036514 Total		\$103
		534700 Total				\$103
	Regional Offices Total					\$103
NE-Engineering Total						\$103
NE-Environmental Mgmt		Regional Offices	184100	036511	534998	\$0
				036511 Total		\$0
		184100 Total				\$0
			534700	036511	534998	\$73
				036511 Total		\$73
		534700 Total				\$73
	Regional Offices Total					\$73
NE-Environmental Mgmt Total						\$73
NE-External Affairs		Regional Offices	184100	036525	534998	\$15
					534999	\$0
				036525 Total		\$16
		184100 Total				\$16
			534700	036525	501200	\$519
					501711	\$42
					504500	\$0
					507100	\$20
					508101	\$7
					534998	\$132
					534999	\$150
					535000	\$0
					536000	\$8
					575340	\$11
					575741	\$69
				036525 Total		\$957
		534700 Total				\$957
	Regional Offices Total					\$972
NE-External Affairs Total						\$972
NE-Finance		Regional Offices	184100	036507	534998	\$84
					534999	\$16
				036507 Total		\$100
		184100 Total				\$100
			534700	036507	501200	\$412
					501711	\$0
					534998	\$859
					534999	\$214
					575350	\$9
					575351	\$9
					504341	\$42
				036507 Total		\$1,544
		534700 Total				\$1,544
	Regional Offices Total					\$1,644
NE-Finance Total						\$1,644
NE-Human Resources		Regional Offices	184100	036518	534998	\$29
					534999	\$26
				036518 Total		\$55
		184100 Total				\$55

Kentucky American Water Company

11 Regions Non-Southeast Region Service Company Charge Detail for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Modified Office	Modified MCMCU01	MCRP1401	WDJBCD	MCMCU	WDOBJ	Total
			534700	036518	504500	\$15
					534998	\$304
					534999	\$289
					535001	\$12
					575340	\$24
					575350	\$1
					575351	\$1
					722306	-\$2
				036518 Total		\$645
			534700 Total			\$645
		Regional Offices Total				\$700
NE-Human Resources Total						\$700
NE-Legal		Regional Offices	184100	036515	534998	\$57
					534999	\$18
				036515 Total		\$75
			184100 Total			\$75
			534700	036515	501200	\$153
					508101	\$4
					534998	\$547
					534999	\$215
				036515 Total		\$919
			534700 Total			\$919
		Regional Offices Total				\$994
NE-Legal Total						\$994
NE-Maintenance		Regional Offices	184100	036516	534998	\$14
					534999	\$1
				036516 Total		\$15
			184100 Total			\$15
			534700	036516	501200	\$164
					501711	\$33
					507100	\$7
					508101	\$9
					534998	\$107
					534999	\$5
					575340	\$12
					575350	\$4
					575351	\$4
				036516 Total		\$345
			534700 Total			\$345
		Regional Offices Total				\$360
NE-Maintenance Total						\$360
NE-Operational Risk		Regional Offices	184100	036519	501200	\$902
					501711	\$91
					507100	\$27
					508101	\$46
					534998	\$38
					534999	\$1
					575340	\$0
				036519 Total		\$1,105
			184100 Total			\$1,105
			534700	036519	501200	\$392
					501711	\$32
					507100	\$9
					508101	\$17
					520100	\$0
					534998	\$468
					534999	\$8
					575340	\$4
					575998	\$0
				036519 Total		\$930
			534700 Total			\$930

Kentucky American Water Company

11 Regions Non-Southeast Region Service Company Charge Detail for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Modified Office	Modified MCMCU01	MCRP1401	WDJBCD	MCMCU	WDOBJ	Total	
		Regional Offices Total				\$2,035	
	NE-Operational Risk Total					\$2,035	
	NE-Production	Regional Offices	184100	036501	534998	\$13	
					534999	\$2	
				036501 Total		\$14	
			184100 Total		\$14		
			534700	Regional Offices	036501	534998	\$154
						534999	\$5
					036501 Total		\$160
	534700 Total		\$160				
	Regional Offices Total					\$174	
	NE-Production Total					\$174	
	WE-Administration	Regional Offices	534700	033005	501200	\$4	
					501711	\$0	
					504500	\$32	
					534998	\$274	
					534999	\$383	
					575998	\$19	
					033005 Total		\$713
	534700 Total		\$713				
	Regional Offices Total					\$713	
	WE-Administration Total					\$713	
	WE-Asset Planning	Regional Offices	534700	033028	534998	\$24	
					534999	\$1	
					535001	\$305	
					575002	-\$19	
	033028 Total		\$311				
	534700 Total		\$311				
	Regional Offices Total					\$311	
	WE-Asset Planning Total					\$311	
	WE-Business Development	Regional Offices	534700	033020	501200	\$0	
					504500	\$3	
					534998	\$74	
					534999	\$9	
					535000	\$5,611	
					575340	\$91	
					575350	\$1	
					575351	\$1	
					575998	\$0	
					722306	\$0	
	033020 Total		\$5,789				
	534700 Total		\$5,789				
	Regional Offices Total					\$5,789	
	WE-Business Development Total					\$5,789	
	WE-Customer Relations	Regional Offices	534700	033003	501200	\$84	
					534998	\$5	
					575340	\$278	
					033003 Total		\$368
	534700 Total		\$368				
	Regional Offices Total					\$368	
	WE-Customer Relations Total					\$368	
	WE-Engineering	Regional Offices	534700	033014	534998	\$3	
					534999	\$0	
					575740	\$39	
					033014 Total		\$42
	534700 Total		\$42				
	Regional Offices Total					\$42	
	WE-Engineering Total					\$42	
	WE-Environmental Mgmt	Regional Offices	534700	033011	534998	\$12	
					534999	\$0	
					575998	\$6	

Kentucky American Water Company

11 Regions Non-Southeast Region Service Company Charge Detail for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Modified Office	Modified MCMCU01	MCRP1401	WDJBCD	MCMCU	WDOBJ	Total
				033011 Total		\$18
			534700 Total			\$18
		Regional Offices Total				\$18
WE-Environmental Mgmt Total						\$18
WE-External Affairs		Regional Offices	534700	033025	501200	\$173
					501711	\$17
					508101	\$6
					534998	\$38
					534999	\$1
					535000	\$0
					575340	\$1
					575342	\$186
					575740	\$22
				033025 Total		\$446
		534700 Total				\$446
			534750	033025	575002	-\$53
				033025 Total		-\$53
		534750 Total				-\$53
		Regional Offices Total				\$392
WE-External Affairs Total						\$392
WE-Finance		Regional Offices	534700	033007	501200	\$1,529
					501711	\$116
					504500	\$7
					507100	\$1
					508101	\$57
					534998	\$114
					534999	\$4
					575340	\$10
					575625	\$0
				033007 Total		\$1,839
		534700 Total				\$1,839
			534750	033007	575340	\$8
				033007 Total		\$8
		534750 Total				\$8
		Regional Offices Total				\$1,847
WE-Finance Total						\$1,847
WE-Human Resources		Regional Offices	534700	033018	501200	\$0
					504500	\$8
					534998	\$40
					534999	\$2
					575340	\$15
					575350	\$1
					575351	\$1
					575625	\$5
				033018 Total		\$73
		534700 Total				\$73
		Regional Offices Total				\$73
WE-Human Resources Total						\$73
WE-Legal		Regional Offices	534700	033015	501200	\$137
					501711	\$27
					508101	\$18
					534998	\$59
					534999	\$6
					535000	\$10
					575240	-\$1
					722306	\$0
					504341	\$64
				033015 Total		\$319
		534700 Total				\$319
			534750	033015	575340	\$55
				033015 Total		\$55

Kentucky American Water Company

11 Regions Non-Southeast Region Service Company Charge Detail for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Modified Office	Modified MCMCU01	MCRP1401	WDJBCD	MCMCU	WDOBJ	Total
			534750 Total			\$55
		Regional Offices Total				\$374
	WE-Legal Total					\$374
	WE-Maintenance	Regional Offices	534700	033016	534998	\$25
					534999	\$2
					575350	\$13
					575351	\$13
					675000	-\$4,623
				033016 Total		-\$4,572
			534700 Total			-\$4,572
		Regional Offices Total				-\$4,572
	WE-Maintenance Total					-\$4,572
	WE-Network	Regional Offices	534700	033002	501200	\$4
					501711	\$0
					534998	\$25
					534999	\$1
					575000	\$0
					575340	\$32
					575350	\$5
					575351	\$5
					575500	\$3
					575625	\$2
					575998	\$6
				033002 Total		\$84
			534700 Total			\$84
		Regional Offices Total				\$84
	WE-Network Total					\$84
	WE-Operational Risk	Regional Offices	534700	033019	534998	\$25
					534999	\$1
					575740	\$17
					575741	\$3
				033019 Total		\$45
			534700 Total			\$45
		Regional Offices Total				\$45
	WE-Operational Risk Total					\$45
	WE-Production	Regional Offices	534700	033001	534998	\$2
					534999	\$1
				033001 Total		\$3
			534700 Total			\$3
		Regional Offices Total				\$3
	WE-Production Total					\$3
	WE-Service Delivery	Regional Offices	534700	033006	504500	\$2
					534998	\$19
					534999	\$1
					722306	-\$12
				033006 Total		\$10
			534700 Total			\$10
			534750	033006	575340	\$51
					575350	\$4
					575351	\$4
				033006 Total		\$60
			534750 Total			\$60
		Regional Offices Total				\$70
	WE-Service Delivery Total					\$70
	WE-Technical Services	Regional Offices	534700	033004	534998	\$22
					534999	\$1
					575340	\$0
					575350	\$0
					575351	\$0
					575741	\$12
				033004 Total		\$36

Kentucky American Water Company

11 Regions Non-Southeast Region Service Company Charge Detail for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Modified Office	Modified MCMCU01	MCRP1401	WDJBCD	MCMCU	WDOBJ	Total
			534700 Total			\$36
		Regional Offices Total				\$36
	WE-Technical Services Total					\$36
Regional Offices Total						\$50,011
Grand Total						\$50,011

Kentucky American Water Company

12 Excluded Items Service Company Charges Excluded from the Hourly Rate Calculation (Year Ended July 31, 2008)

Company Witness: Patrick Baryenbruch

Sum of Total		Outside Provider					Grand Total	
Exclude Type	Function	Account	Attorney	Consultant	CPA	Engineer		
Contract Services	Accounting	Contract Svc-Accounting			\$32,213		\$32,213	
		Contract Svc-Lab Testing			\$4		\$4	
		Contract Svc-Legal			\$243		\$243	
		Contract Svc-Other			\$25,526		\$25,526	
		Contract Svc-Other Temp Empl			\$45,806		\$45,806	
	Accounting Total					\$103,793		\$103,793
	Administration	Contract Svc-Lab Testing			\$89			\$89
		Contract Svc-Legal			\$1,614			\$1,614
		Contract Svc-Other			\$36,901			\$36,901
		Contract Svc-Other Temp Empl			\$195			\$195
	Administration Total				\$38,800			\$38,800
	Audit	Contract Svc-Lab Testing				\$1		\$1
		Contract Svc-Other				\$2,470		\$2,470
		Contract Svc-Other Temp Empl				\$5,945		\$5,945
	Audit Total					\$8,416		\$8,416
	Communications	Contract Svc-Lab Testing			\$0			\$0
		Contract Svc-Other			\$11,557			\$11,557
		Contract Svc-Other Temp Empl			\$8			\$8
	Communications Total				\$11,565			\$11,565
	Engineering	Contract Svc-Eng Oper AG					-\$347	-\$347
		Contract Svc-Lab Testing					-\$19	-\$19
		Contract Svc-Other					\$27	\$27
	Engineering Total						-\$339	-\$339
Finance	Contract Svc-Lab Testing				\$1		\$1	
	Contract Svc-Legal				\$66		\$66	
	Contract Svc-Other			\$11,113			\$11,113	
	Contract Svc-Other Temp Empl			\$33,360			\$33,360	
Finance Total				\$44,540			\$44,540	
Human Resources	Contract Svc-Lab Testing			\$1			\$1	
	Contract Svc-Legal			\$9,019			\$9,019	
	Contract Svc-Other			\$24,292			\$24,292	
	Contract Svc-Other Temp Empl			\$12,190			\$12,190	
Human Resources Total				\$45,503			\$45,503	
Information Technology	Contract Svc-Legal			-\$538			-\$538	
	Contract Svc-Other			\$74,885			\$74,885	
	Contract Svc-Other Temp Empl			\$1,532			\$1,532	
Information Technology Total				\$75,880			\$75,880	
Legal	Contract Svc-Lab Testing		\$0				\$0	
	Contract Svc-Legal		\$5,618				\$5,618	
	Contract Svc-Other		\$3,326				\$3,326	
	Contract Svc-Other Temp Empl		\$711				\$711	
Legal Total			\$9,655				\$9,655	
Operations	Contract Svc-Eng Oper AG					\$328	\$328	
	Contract Svc-Lab Testing					\$4	\$4	
	Contract Svc-Legal					\$132	\$132	
	Contract Svc-Other			\$941		\$14,810	\$15,751	
	Contract Svc-Other Temp Empl			\$0		\$0	\$0	
Operations Total				\$941		\$15,273	\$16,214	
Rates & Revenue	Contract Svc-Legal				\$14		\$14	
	Contract Svc-Other				\$85		\$85	
	Contract Svc-Other Temp Empl				\$0		\$0	
Rates & Revenue Total					\$99		\$99	
Risk Management	Contract Svc-Lab Testing			\$3			\$3	
	Contract Svc-Other			\$19,735			\$19,735	
Risk Management Total				\$19,739			\$19,739	
Water Quality	Contract Svc-Eng Oper AG					\$22	\$22	
	Contract Svc-Lab Testing					-\$1,014	-\$1,014	
	Contract Svc-Legal					\$1,258	\$1,258	
	Contract Svc-Other					\$6,721	\$6,721	
	Contract Svc-Other Temp Empl					\$2,601	\$2,601	
Water Quality Total						\$9,588	\$9,588	
Contract Services Total			\$9,655	\$116,547	\$232,727	\$24,523	\$383,452	
HW/SW	Accounting	Computer Equipment AG			\$438		\$438	
		Miscellaneous Maint Exp			\$17		\$17	
		Software Licenses & Support			\$1,156		\$1,156	
	Accounting Total					\$1,612		\$1,612
	Administration	Miscellaneous Maint Exp			\$0			\$0
		Software Licenses & Support			\$36			\$36
	Administration Total				\$36			\$36
Audit	Software Licenses & Support				\$27		\$27	
Audit Total					\$27		\$27	

Kentucky American Water Company

12 Excluded Items Service Company Charges Excluded from the Hourly Rate Calculation (Year Ended July 31, 2008)

Company Witness: Patrick Baryenbruch

Sum of Total Exclude Type	Function	Account	Outside Provider				Grand Total
			Attorney	Consultant	CPA	Engineer	
	Communications	Software Licenses & Support		\$143			\$143
	Communications Total			\$143			\$143
	Engineering	Software Licenses & Support				\$169	\$169
	Engineering Total					\$169	\$169
	Finance	Miscellaneous Maint Exp			\$125		\$125
		Software Licenses & Support			\$151		\$151
	Finance Total				\$276		\$276
	Human Resources	Computer Equipment AG		\$81			\$81
		Data Lines		\$4			\$4
		Miscellaneous Maint Exp		\$19			\$19
		Software Licenses & Support		\$2,895			\$2,895
	Human Resources Total			\$2,998			\$2,998
	Information Technology	Computer Equipment AG			\$5,774		\$5,774
		Data Lines			\$30,951		\$30,951
		Miscellaneous Maint Exp			\$10,282		\$10,282
		Software Licenses & Support			\$5,627		\$5,627
	Information Technology Total				\$52,634		\$52,634
	Operations	Computer Equipment AG		\$23		\$5	\$28
		Data Lines		\$132			\$132
		Miscellaneous Maint Exp				\$7,771	\$7,771
		Software Licenses & Support		\$3,256		\$1,745	\$5,002
	Operations Total			\$3,411		\$9,522	\$12,932
	Risk Management	Data Lines		\$35			\$35
		Miscellaneous Maint Exp		\$0			\$0
		Software Licenses & Support		\$15,502			\$15,502
	Risk Management Total			\$15,537			\$15,537
	Water Quality	Computer Equipment AG				\$253	\$253
		Miscellaneous Maint Exp				\$9,030	\$9,030
		Software Licenses & Support				\$1,313	\$1,313
	Water Quality Total					\$10,596	\$10,596
HW/SW Total				\$22,123	\$54,548	\$20,286	\$96,958
Travel	Accounting	Empl Exp AG-PR JE			\$6,930		\$6,930
		Meals & Travel Nonded (Mth-end			\$1,673		\$1,673
		Meals Deduct-P/R JE			\$1,657		\$1,657
		Transportation			\$514		\$514
	Accounting Total				\$10,773		\$10,773
	Administration	Empl Exp AG-PR JE		\$5,017			\$5,017
		Meals & Travel Nonded (Mth-end		\$455			\$455
		Meals Deduct-P/R JE		\$455			\$455
		Trans Oper AG Lease Fuel		\$4			\$4
		Trans Oper AG Lease Maint		\$0			\$0
		Transportation		\$805			\$805
	Administration Total			\$6,738			\$6,738
	Audit	Empl Exp AG-PR JE			\$1,509		\$1,509
		Meals & Travel Nonded (Mth-end			\$119		\$119
		Meals Deduct-P/R JE			\$119		\$119
		Transportation			\$237		\$237
	Audit Total				\$1,984		\$1,984
	Communications	Empl Exp AG-PR JE		\$7,664			\$7,664
		Meals & Travel Nonded (Mth-end		\$662			\$662
		Meals Deduct-P/R JE		\$662			\$662
		Transportation		\$421			\$421
	Communications Total			\$9,410			\$9,410
	Engineering	Empl Exp AG-PR JE				\$1,068	\$1,068
		Meals & Travel Nonded (Mth-end				\$411	\$411
		Meals Deduct-P/R JE				\$408	\$408
		Trans Oper AG Lease Maint				\$10	\$10
		Transportation				-\$5	-\$5
	Engineering Total					\$1,892	\$1,892
	Finance	Empl Exp AG-PR JE			\$8,511		\$8,511
		Meals & Travel Nonded (Mth-end			\$621		\$621
		Meals Deduct-P/R JE			\$584		\$584
		Transportation			\$1,017		\$1,017
	Finance Total				\$10,732		\$10,732
	Human Resources	Empl Exp AG-PR JE		\$12,145			\$12,145
		Meals & Travel Nonded (Mth-end		\$815			\$815
		Meals Deduct-P/R JE		\$815			\$815
		Transportation		\$1,715			\$1,715
	Human Resources Total			\$15,490			\$15,490
	Information Technology	Empl Exp AG-PR JE			\$16,802		\$16,802
		Meals & Travel Nonded (Mth-end			\$561		\$561

Kentucky American Water Company

12 Excluded Items Service Company Charges Excluded from the Hourly Rate Calculation (Year Ended July 31, 2008)

Company Witness: Patrick Baryenbruch

Sum of Total Exclude Type	Function	Account	Outside Provider				Grand Total
			Attorney	Consultant	CPA	Engineer	
		Meals Deduct-P/R JE			\$560		\$560
		Trans Oper AG Lease Cost			\$3		\$3
		Trans Oper AG Lease Fuel			\$5		\$5
		Trans Oper AG Lease Maint			\$5		\$5
		Transportation			\$237		\$237
	Information Technology Total				\$18,173		\$18,173
	Legal	Empl Exp AG-PR JE	\$2,155				\$2,155
		Meals & Travel Nonded (Mth-end	\$111				\$111
		Meals Deduct-P/R JE	\$88				\$88
		Trans Oper AG Lease Cost	\$91				\$91
		Transportation	\$942				\$942
	Legal Total		\$3,387				\$3,387
	Operations	Empl Exp AG-PR JE		\$10,663		\$29,778	\$40,441
		Meals & Travel Nonded (Mth-end		\$1,938		\$3,801	\$5,739
		Meals Deduct-P/R JE		\$1,655		\$3,692	\$5,348
		Trans Oper AG Lease Cost				\$4	\$4
		Trans Oper AG Lease Maint		\$0		\$37	\$38
		Transportation		\$1,336		\$731	\$2,067
	Operations Total			\$15,593		\$38,044	\$53,636
	Rates & Revenue	Empl Exp AG-PR JE			\$1,797		\$1,797
		Meals & Travel Nonded (Mth-end			\$90		\$90
		Meals Deduct-P/R JE			\$90		\$90
		Transportation			\$194		\$194
	Rates & Revenue Total				\$2,171		\$2,171
	Risk Management	Empl Exp AG-PR JE		\$6,898			\$6,898
		Meals & Travel Nonded (Mth-end		\$715			\$715
		Meals Deduct-P/R JE		\$715			\$715
		Transportation		\$500			\$500
	Risk Management Total			\$8,828			\$8,828
	Water Quality	Empl Exp AG-PR JE				\$5,590	\$5,590
		Meals & Travel Nonded (Mth-end				\$607	\$607
		Meals Deduct-P/R JE				\$607	\$607
		Trans Oper AG Lease Cost				-\$12	-\$12
		Transportation				\$257	\$257
	Water Quality Total					\$7,048	\$7,048
Travel Total			\$3,387	\$56,059	\$43,833	\$46,985	\$150,264
Grand Total			\$13,042	\$194,730	\$331,108	\$91,794	\$630,674