Kentucky-American Water Company									
Allocated Costs									
For Office Space									
Allocation Percent							**Accounts to Allocate**		
Total Office Space (sq ft)			30,441.0						
Common Space		5%					**Bus Unit 120155**		Test year ABP
Office Space		Office size	Total square feet	With common space	Cost to allocate		575320.16	Electric	34,306
	Roy Mundy	15 x 25	375	394	$ 7,591		575480.16	Heat/Oil	13,050
	Pat Ballard	10 x 16	160	168	3,239		575500.16	Janitor	37,200
	Barbara Brown	9 x 15	135	142	2,733		575740.16	Telephone	43,200
	David Whitehouse	10 x 12	120	126	2,429		575780.16	Trash	1,230
	Donna Braxton	10 x 12	120	126	2,429		575830.16	Water/Wastewater	1,230
	Frank Ross	10 x 12	120	126	2,429		Total		130,216
	Bryan Siler	10 x 12	120	126	2,429		per sq. ft.		$ 4.28
	Rachel Cole	12 x 12	144	151	2,915				
	David Shehee	10 x 12	120	126	2,429				
	Shana Carr	10 x 12	120	126	2,429				
	Dillard Griffin	10 x 15	150	158	3,036				
	Joe White	10 x 12	120	126	2,429				
	Stan Stockton	10 x 16	160	168	3,239				
	Park Tackett	10 x 10	100	105	2,024				
	Wayne Mattingly	10 x 12	120	126	2,429				
	Jan Routt	12 x 12	144	151	2,915				
	Mary Ellen Pugh	10 x 10	100	105	2,024				
	Mitzi Combs	10 x 10	100	105	2,024				
Annual cost per sq foot (estimate).			$15.00						
Utilities and services			4.28						
Total			$ 19.28						