

**Kentucky-American Water Company**  
**Allocated Costs**  
**For Office Space**  
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**Allocation Percent**

Total Office Space (sq ft) 30,441.0

**Accounts to Allocate**

Common Space

5%

**Bus Unit 120155**

Test year  
ABP

Office Space	Approximate Office size	Total square feet	With common space	Cost to allocate			
Roy Mundy	15 x 25	375	394	\$ 7,591	575320.16	Electric	34,306
Pat Ballard	10 x 16	160	168	3,239	575480.16	Heat/Oil	13,050
Barbara Brown	9 x 15	135	142	2,733	575500.16	Janitor	37,200
David Whitehouse	10 x 12	120	126	2,429	575740.16	Telephone	43,200
Donna Braxton	10 x 12	120	126	2,429	575780.16	Trash	1,230
Frank Ross	10 x 12	120	126	2,429	575830.16	Water/Wastewater	1,230
Bryan Siler	10 x 12	120	126	2,429			
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			
						<b>Total</b>	<b>130,216</b>
					per sq. ft.		<b>\$ 4.28</b>

Office Rent is based on an estimated cost per square foot in Lexington.

Annual cost per sq foot.	\$15.00
Utilities and services	4.28
<b>Total</b>	<b>\$ 19.28</b>