

**Kentucky American Water
Analysis of Savings in Other Customer Accounting Expenses**

**Exhibit MAM-5
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	<u>Account Number</u>	<u>2000 Rate Case</u>	<u>2004 Projected</u>	<u>2005 Projected</u>	<u>Increase\ (Decrease) 2005 vs. Prev. Case</u>
Office Supplies	575620.15	38,259	18,408	18,868	(19,391)
small tools	575000.15	400	0	0	(400)
safety supplies	575000.15	400	0	0	(400)
contract services	535000.15	90,360	0	0	(90,360)
temporary agencies	535001.15	43,848	0	0	(43,848)
Miscellaneous	575000.15	16,400	8,450	6,092	(10,308)
collection agencies	575200.15	37,200	30,000	30,750	(6,450)
employee expenses	575340.15	3,400	0	0	(3,400)
lockbox & bank fees	575100.15	224,684	139,608	139,608	(85,076)
mobile communications	575741.15	3,600	720	738	(2,862)
overtime meals	575000.15	600	0	0	(600)
subscriptions	575000.15	<u>1,150</u>	<u>0</u>	<u>0</u>	<u>(1,150)</u>
Totals		460,301	197,186	196,056	(264,245)