

Kentucky American Water Company  
Reconciliation of Total 2006 KAWC Service Company Charges Per Service Company G/L to Testable  
2006 KAWC Service Company Charges  
Company Witness: Patrick Baryenbruch

	2006 Amount
2006 SC Charges to KAWC - Detail Provided	\$ 7,556,112
Less: Non-O&M Items Included in Data (A)	\$ (81,477)
2006 SC Charges to KAWC, per SC General Ledger	\$ 7,474,635
Less: Items Recorded in SC General Ledger, Not in KAWC General Ledger (A)	\$ (862,221)
2006 O&M SC Charges to KAWC, per KAWC General Ledger	\$ 6,612,414
Less: SC Charges For Which Recovery Is Not Being Sought Condemnation Charges (A)	\$ (13,333)
Other (Severance, Sarbanes-Oxley, Divestiture, Business Change) (A)	\$ (720,391)
<b>Market Testable 2006 SC Charges to KAWC</b>	<b>\$ 5,878,690</b>

Note A: See tab "Recon Detail" for the composition of these items

Kentucky American Water Company

Reconciliation of Total 2006 Service Company Charges Per the Service Company General Ledger to 2006 KAWC Service Company Charges - Detail  
Company Witness: Patrick Baryenbruch

2006 SC Charges to KAWC - Detail Provided to P. Baryenbruch:							\$7,556,112
Less: Non-O&M Items Included in Database							
Adjustment Description	BUS UNIT DESCRIPTION	WDSBL	MCMCU	WDOBJ	WDOBJ Description	Grand Total	
Other (Not O&M) Eliminations	CORP-Research & Env Excellence			501200	Labor	\$ 303.37	
Other (Not O&M) Eliminations	CORP-Asset Management			534998	Benefit Overhead	\$ 1.92	
Other (Not O&M) Eliminations	CORP-Audit			534998	Benefit Overhead	\$ 3.13	
Other (Not O&M) Eliminations	CORP-Backfill Reg App			534998	Benefit Overhead	\$ 0.70	
Other (Not O&M) Eliminations	CORP-Building Services			534998	Benefit Overhead	\$ 0.93	
Other (Not O&M) Eliminations	CORP-Business Center HR			534998	Benefit Overhead	\$ 1.44	
Other (Not O&M) Eliminations	CORP-CEO			534998	Benefit Overhead	\$ (0.02)	
Other (Not O&M) Eliminations	CORP-Chief Operating Officer			534998	Benefit Overhead	\$ 3.44	
Other (Not O&M) Eliminations	CORP-COE-Engineering			534998	Benefit Overhead	\$ 4.19	
Other (Not O&M) Eliminations	CORP-Corporate Bus Development			534998	Benefit Overhead	\$ 2.02	
Other (Not O&M) Eliminations	CORP-External Affairs			534998	Benefit Overhead	\$ 2.37	
Other (Not O&M) Eliminations	CORP-External Communications			534998	Benefit Overhead	\$ 0.65	
Other (Not O&M) Eliminations	CORP-Finance			534998	Benefit Overhead	\$ 9.32	
Other (Not O&M) Eliminations	CORP-HR Comp/Benefits			534998	Benefit Overhead	\$ 1.05	
Other (Not O&M) Eliminations	CORP-HR Labor Relations			534998	Benefit Overhead	\$ 0.70	
Other (Not O&M) Eliminations	CORP-HR Strategic Staffing			534998	Benefit Overhead	\$ 0.24	
Other (Not O&M) Eliminations	CORP-HR Systems & Processes			534998	Benefit Overhead	\$ 0.96	
Other (Not O&M) Eliminations	CORP-HR Talent Development			534998	Benefit Overhead	\$ 0.96	
Other (Not O&M) Eliminations	CORP-Human Resources			534998	Benefit Overhead	\$ 0.35	
Other (Not O&M) Eliminations	CORP-Internal Communications			534998	Benefit Overhead	\$ 0.55	
Other (Not O&M) Eliminations	CORP-Investor Relations			534998	Benefit Overhead	\$ 0.84	
Other (Not O&M) Eliminations	CORP-ITS Admin			534998	Benefit Overhead	\$ 1.03	
Other (Not O&M) Eliminations	CORP-ITS Application Architec			534998	Benefit Overhead	\$ 2.70	
Other (Not O&M) Eliminations	CORP-ITS Application Developm			534998	Benefit Overhead	\$ 4.53	
Other (Not O&M) Eliminations	CORP-ITS Bus Development			534998	Benefit Overhead	\$ 0.80	
Other (Not O&M) Eliminations	CORP-ITS Client Rel Admin			534998	Benefit Overhead	\$ 0.49	
Other (Not O&M) Eliminations	CORP-ITS Client Rel/Helpdesk			534998	Benefit Overhead	\$ 1.87	
Other (Not O&M) Eliminations	CORP-ITS Core Bus Sys Admin			534998	Benefit Overhead	\$ 0.42	
Other (Not O&M) Eliminations	CORP-ITS Design Authority			534998	Benefit Overhead	\$ 0.74	
Other (Not O&M) Eliminations	CORP-ITS Enterprise Servers			534998	Benefit Overhead	\$ 2.73	
Other (Not O&M) Eliminations	CORP-ITS Infra/Oper Admin			534998	Benefit Overhead	\$ 0.53	
Other (Not O&M) Eliminations	CORP-ITS Network Comm			534998	Benefit Overhead	\$ 1.10	
Other (Not O&M) Eliminations	CORP-ITS PMO			534998	Benefit Overhead	\$ 2.68	
Other (Not O&M) Eliminations	CORP-ITS Production			534998	Benefit Overhead	\$ 1.83	
Other (Not O&M) Eliminations	CORP-ITS Quality Assurance			534998	Benefit Overhead	\$ 1.64	
Other (Not O&M) Eliminations	CORP-ITS Strategy/Governance			534998	Benefit Overhead	\$ 0.34	
Other (Not O&M) Eliminations	CORP-ITS Tech Architecture			534998	Benefit Overhead	\$ 1.51	
Other (Not O&M) Eliminations	CORP-ITS Telecom			534998	Benefit Overhead	\$ 0.99	
Other (Not O&M) Eliminations	CORP-Legal			534998	Benefit Overhead	\$ 2.52	
Other (Not O&M) Eliminations	CORP-Legal Admin			534998	Benefit Overhead	\$ 0.74	
Other (Not O&M) Eliminations	CORP-Marketing & Sales			534998	Benefit Overhead	\$ 0.61	
Other (Not O&M) Eliminations	CORP-Non-Departmental Costs			534998	Benefit Overhead	\$ 178.37	
Other (Not O&M) Eliminations	CORP-Operational Performance			534998	Benefit Overhead	\$ 1.76	
Other (Not O&M) Eliminations	CORP-Operational Risk			534998	Benefit Overhead	\$ 2.23	
Other (Not O&M) Eliminations	CORP-Product & Serv Innovation			534998	Benefit Overhead	\$ -	
Other (Not O&M) Eliminations	CORP-Prop Mgmt Development			534998	Benefit Overhead	\$ 0.55	
Other (Not O&M) Eliminations	CORP-Property Management			534998	Benefit Overhead	\$ 0.04	
Other (Not O&M) Eliminations	CORP-Regulatory UFS			534998	Benefit Overhead	\$ 2.23	
Other (Not O&M) Eliminations	CORP-Reporting & Compliance			534998	Benefit Overhead	\$ 1.20	
Other (Not O&M) Eliminations	CORP-Research & Env Excellence			534998	Benefit Overhead	\$ 3.38	
Other (Not O&M) Eliminations	CORP-Strategy & Planning			534998	Benefit Overhead	\$ 0.38	
Other (Not O&M) Eliminations	CORP-Audit			534999	General Overhead	\$ 0.53	
Other (Not O&M) Eliminations	CORP-Balance Sheet			534999	General Overhead	\$ -	
Other (Not O&M) Eliminations	CORP-Building Services			534999	General Overhead	\$ 87.97	
Other (Not O&M) Eliminations	CORP-Business Center HR			534999	General Overhead	\$ 0.01	
Other (Not O&M) Eliminations	CORP-CEO			534999	General Overhead	\$ 0.03	
Other (Not O&M) Eliminations	CORP-Chief Operating Officer			534999	General Overhead	\$ 1.51	
Other (Not O&M) Eliminations	CORP-COE-Engineering			534999	General Overhead	\$ 0.34	
Other (Not O&M) Eliminations	CORP-Corporate Bus Development			534999	General Overhead	\$ 0.85	
Other (Not O&M) Eliminations	CORP-External Affairs			534999	General Overhead	\$ 0.88	
Other (Not O&M) Eliminations	CORP-Finance			534999	General Overhead	\$ (17.73)	
Other (Not O&M) Eliminations	CORP-HR Comp/Benefits			534999	General Overhead	\$ 0.58	
Other (Not O&M) Eliminations	CORP-Human Resources			534999	General Overhead	\$ (0.21)	
Other (Not O&M) Eliminations	CORP-Internal Communications			534999	General Overhead	\$ 0.01	
Other (Not O&M) Eliminations	CORP-Investor Relations			534999	General Overhead	\$ 0.76	
Other (Not O&M) Eliminations	CORP-ITS Admin			534999	General Overhead	\$ 2.64	
Other (Not O&M) Eliminations	CORP-ITS Application Developm			534999	General Overhead	\$ -	
Other (Not O&M) Eliminations	CORP-ITS Enterprise Servers			534999	General Overhead	\$ 65.26	
Other (Not O&M) Eliminations	CORP-ITS Infra/Oper Admin			534999	General Overhead	\$ 0.02	
Other (Not O&M) Eliminations	CORP-ITS Production			534999	General Overhead	\$ 76.51	
Other (Not O&M) Eliminations	CORP-Legal			534999	General Overhead	\$ 2.27	
Other (Not O&M) Eliminations	CORP-Legal Admin			534999	General Overhead	\$ 0.76	
Other (Not O&M) Eliminations	CORP-Marketing & Sales			534999	General Overhead	\$ 0.95	
Other (Not O&M) Eliminations	CORP-Non-Departmental Costs			534999	General Overhead	\$ 14.57	
Other (Not O&M) Eliminations	CORP-Operational Risk			534999	General Overhead	\$ 0.65	
Other (Not O&M) Eliminations	CORP-Prop Mgmt Development			534999	General Overhead	\$ 0.01	
Other (Not O&M) Eliminations	CORP-Property Management			534999	General Overhead	\$ -	
Other (Not O&M) Eliminations	CORP-Regulatory UFS			534999	General Overhead	\$ 0.91	
Other (Not O&M) Eliminations	CORP-Research & Env Excellence			534999	General Overhead	\$ 2.96	
Other (Not O&M) Eliminations	CORP-STEP Project			534999	General Overhead	\$ -	
Other (Not O&M) Eliminations	CORP-Non-Departmental Costs			535000	Contract Svc-Other	\$ 50.16	
Other (Not O&M) Eliminations	CORP-Non-Departmental Costs			570100	Uncollectible Accounts	\$ 17,281.36	
Other (Not O&M) Eliminations	CORP-ITS Design Authority			575000	Miscellaneous Operating	\$ (387.43)	
Other (Not O&M) Eliminations	CORP-Research & Env Excellence			575340	Empl Exp AG-PR JE	\$ 28.79	
Other (Not O&M) Eliminations	CORP-Research & Env Excellence			575350	Meals Deduct-P/R JE	\$ 0.60	
Other (Not O&M) Eliminations	CORP-Research & Env Excellence			575351	Meals & Travel Nondeduct	\$ 0.59	
Other (Not O&M) Eliminations	CORP-STEP Project			575715	Software Licenses & Sup	\$ 63,700.44	
					Subtotal - Other Recorded As O&M	\$ 81,476.60	(\$81,477)
					Total O&M per the Database		\$7,474,635
Less: Items Recorded in SC General Ledger but Not in KAWC GL							
Adjustment Description	BUS UNIT DESCRIPTION	WDSBL	MCMCU	WDOBJ	WDOBJ Description	Grand Total	
Reclass FASB7 Adjustment to	SSC-Administration			541000	Rents-Real Property	\$ 27,760.00	
SSC & Step Building Rent Writ	CORP-Human Resources			501711	Incen Plan-Off-Annual	\$ (10,733.85)	
SSC & Step Building Rent Writ	CORP-Non-Departmental Costs			506100	Pension	\$ 845,195.10	
					Total JE Items	\$ 862,221.25	(\$862,221)
					Subtotal - O&M per the G/L		\$6,612,414

Kentucky American Water Company

Reconciliation of Total 2006 Service Company Charges Per the Service Company General Ledger to 2006 KAWC Service Company Charges - Detail  
Company Witness: Patrick Baryenbruch

Less: Non-Recurring SC Charges For Which Recovery Is Not Being Sought							
Less: Items Excluded From Re	BUS_UNIT DESCRIPTION	WDSBL	MCMCU	WDOBJ	WDOBJ Description	Grand Total	
Condemnation	SE-Engineering	100675	035014	575000	Miscellaneous Operating	\$ 57.88	
Condemnation	SE-External Affairs			501200	Labor	\$ 13,120.89	
Condemnation	WE-Business Development	100675	033020	575741	Other Exp	\$ 154.49	
					Total Condemnation	\$ 13,333.26	\$ (13,333)
Various Exclusions	CORP-Business Change			501200	Labor	\$ 524.04	
Various Exclusions	CORP-Finance			501200	Labor	\$ 24.59	
Various Exclusions	CORP-ITS Application Architec			501200	Labor	\$ 2,483.57	
Various Exclusions	CORP-ITS Application Developm			501200	Labor	\$ 2,584.92	
Various Exclusions	CORP-ITS Enterprise Servers			501200	Labor	\$ 18.08	
Various Exclusions	CORP-ITS PMO			501200	Labor	\$ 1,289.52	
Various Exclusions	CORP-ITS Production			501200	Labor	\$ 89.07	
Various Exclusions	CORP-ITS Quality Assurance			501200	Labor	\$ 203.35	
Various Exclusions	CORP-ITS Tech Architecture			501200	Labor	\$ 746.41	
Various Exclusions	CORP-Operational Performance			501200	Labor	\$ 210.25	
Various Exclusions	CORP-Reporting & Compliance			501200	Labor	\$ 4,569.16	
Various Exclusions	CORP-Research & Env Excellence			501200	Labor	\$ 86.58	
Various Exclusions	NE-Legal			501200	Labor	\$ 95.80	
Various Exclusions	CORP-Reporting & Compliance			501205	Labor Expats	\$ 1,801.96	
Various Exclusions	CORP-Business Change			501711	Incen Plan-Off-Annual	\$ 103.65	
Various Exclusions	CORP-Reporting & Compliance			501711	Incen Plan-Off-Annual	\$ 239.20	
Various Exclusions	CORP-Business Change			501715	(blank)	\$ 62,479.99	
Various Exclusions	SE-Administration			501715	(blank)	\$ 47,473.25	
Various Exclusions	CORP-Business Change			504100	Group Insurance	\$ (6.54)	
Various Exclusions	CORP-Business Change			504500	Other Welfare Expense	\$ 81,343.85	
Various Exclusions	CORP-Reporting & Compliance			504500	Other Welfare Expense	\$ 1.16	
Various Exclusions	CORP-Operational Performance			504670	Training AG	\$ 2.02	
Various Exclusions	CORP-Reporting & Compliance			506100	Pension	\$ 501.76	
Various Exclusions	CORP-ITS Application Developm			507100	401k	\$ 32.70	
Various Exclusions	CORP-ITS Application Developm			508101	DCP	\$ 70.85	
Various Exclusions	CORP-ITS Tech Architecture			508101	DCP	\$ 4.50	
Various Exclusions	CORP-Reporting & Compliance			532000	Contract Svc-Accounting	\$ 16,720.00	
Various Exclusions	CORP-Business Change			533000	Contract Svc-Legal	\$ -	
Various Exclusions	CORP-Asset Management			534998	Benefit Overhead	\$ 5.62	
Various Exclusions	CORP-Asset Management			534998	Benefit Overhead	\$ 75.55	
Various Exclusions	CORP-Audit			534998	Benefit Overhead	\$ 8.80	
Various Exclusions	CORP-Audit			534998	Benefit Overhead	\$ 116.64	
Various Exclusions	CORP-Backfill Reg App			534998	Benefit Overhead	\$ 0.84	
Various Exclusions	CORP-Backfill Reg App			534998	Benefit Overhead	\$ 32.50	
Various Exclusions	CORP-Benefits Service Center			534998	Benefit Overhead	\$ -	
Various Exclusions	CORP-Benefits Service Center			534998	Benefit Overhead	\$ 0.01	
Various Exclusions	CORP-Building Services			534998	Benefit Overhead	\$ 2.73	
Various Exclusions	CORP-Building Services			534998	Benefit Overhead	\$ 38.83	
Various Exclusions	CORP-Business Center HR			534998	Benefit Overhead	\$ 4.46	
Various Exclusions	CORP-Business Center HR			534998	Benefit Overhead	\$ 57.55	
Various Exclusions	CORP-Business Change			534998	Benefit Overhead	\$ 1.19	
Various Exclusions	CORP-Business Change			534998	Benefit Overhead	\$ 0.42	
Various Exclusions	CORP-CEO			534998	Benefit Overhead	\$ 6.70	
Various Exclusions	CORP-CEO			534998	Benefit Overhead	\$ 25.31	
Various Exclusions	CORP-Chief Growth Officer			534998	Benefit Overhead	\$ 1.29	
Various Exclusions	CORP-Chief Growth Officer			534998	Benefit Overhead	\$ (2.56)	
Various Exclusions	CORP-Chief Operating Officer			534998	Benefit Overhead	\$ 9.18	
Various Exclusions	CORP-Chief Operating Officer			534998	Benefit Overhead	\$ 136.93	
Various Exclusions	CORP-COE O&M			534998	Benefit Overhead	\$ 0.79	
Various Exclusions	CORP-COE O&M			534998	Benefit Overhead	\$ 0.01	
Various Exclusions	CORP-COE-Engineering			534998	Benefit Overhead	\$ 13.92	
Various Exclusions	CORP-COE-Engineering			534998	Benefit Overhead	\$ 175.88	
Various Exclusions	CORP-Corp Social Resp			534998	Benefit Overhead	\$ 0.17	
Various Exclusions	CORP-Corporate Bus Development			534998	Benefit Overhead	\$ 9.20	
Various Exclusions	CORP-Corporate Bus Development			534998	Benefit Overhead	\$ 82.68	
Various Exclusions	CORP-External Affairs			534998	Benefit Overhead	\$ 1.47	
Various Exclusions	CORP-External Affairs			534998	Benefit Overhead	\$ 79.12	
Various Exclusions	CORP-External Communications			534998	Benefit Overhead	\$ 1.61	
Various Exclusions	CORP-External Communications			534998	Benefit Overhead	\$ 26.20	
Various Exclusions	CORP-Finance			534998	Benefit Overhead	\$ 21.29	
Various Exclusions	CORP-Finance			534998	Benefit Overhead	\$ 475.45	
Various Exclusions	CORP-HR Comp/Benefits			534998	Benefit Overhead	\$ 3.53	
Various Exclusions	CORP-HR Comp/Benefits			534998	Benefit Overhead	\$ 49.33	
Various Exclusions	CORP-HR Labor Relations			534998	Benefit Overhead	\$ (1.12)	
Various Exclusions	CORP-HR Labor Relations			534998	Benefit Overhead	\$ 26.04	
Various Exclusions	CORP-HR Strategic Staffing			534998	Benefit Overhead	\$ 0.93	
Various Exclusions	CORP-HR Strategic Staffing			534998	Benefit Overhead	\$ 10.06	
Various Exclusions	CORP-HR Systems & Processes			534998	Benefit Overhead	\$ 2.88	
Various Exclusions	CORP-HR Systems & Processes			534998	Benefit Overhead	\$ 39.20	
Various Exclusions	CORP-HR Talent Development			534998	Benefit Overhead	\$ 4.39	
Various Exclusions	CORP-HR Talent Development			534998	Benefit Overhead	\$ 47.26	
Various Exclusions	CORP-Human Resources			534998	Benefit Overhead	\$ 0.84	
Various Exclusions	CORP-Human Resources			534998	Benefit Overhead	\$ 15.62	
Various Exclusions	CORP-Internal Communications			534998	Benefit Overhead	\$ 1.79	
Various Exclusions	CORP-Internal Communications			534998	Benefit Overhead	\$ 21.05	
Various Exclusions	CORP-Investor Relations			534998	Benefit Overhead	\$ 0.01	
Various Exclusions	CORP-Investor Relations			534998	Benefit Overhead	\$ 30.35	
Various Exclusions	CORP-ITS Admin			534998	Benefit Overhead	\$ (0.12)	
Various Exclusions	CORP-ITS Admin			534998	Benefit Overhead	\$ 41.22	
Various Exclusions	CORP-ITS Application Architec			534998	Benefit Overhead	\$ 6.96	
Various Exclusions	CORP-ITS Application Architec			534998	Benefit Overhead	\$ 109.69	
Various Exclusions	CORP-ITS Application Developm			534998	Benefit Overhead	\$ 8.40	
Various Exclusions	CORP-ITS Application Developm			534998	Benefit Overhead	\$ 176.50	
Various Exclusions	CORP-ITS Bus Development			534998	Benefit Overhead	\$ 4.32	
Various Exclusions	CORP-ITS Bus Development			534998	Benefit Overhead	\$ 38.68	
Various Exclusions	CORP-ITS Client Rel Admin			534998	Benefit Overhead	\$ 1.56	
Various Exclusions	CORP-ITS Client Rel Admin			534998	Benefit Overhead	\$ 20.39	
Various Exclusions	CORP-ITS Client Rel/Helpdesk			534998	Benefit Overhead	\$ 4.54	
Various Exclusions	CORP-ITS Client Rel/Helpdesk			534998	Benefit Overhead	\$ 72.65	
Various Exclusions	CORP-ITS Core Bus Sys Admin			534998	Benefit Overhead	\$ 1.22	
Various Exclusions	CORP-ITS Core Bus Sys Admin			534998	Benefit Overhead	\$ 17.22	
Various Exclusions	CORP-ITS Design Authority			534998	Benefit Overhead	\$ 4.68	
Various Exclusions	CORP-ITS Design Authority			534998	Benefit Overhead	\$ 37.38	

Kentucky American Water Company

Reconciliation of Total 2006 Service Company Charges Per the Service Company General Ledger to 2006 KAWC Service Company Charges - Detail  
 Company Witness: Patrick Baryenbruch

Various Exclusions	CORP-ITS Enterprise Servers	534998	Benefit Overhead	\$	5.15
Various Exclusions	CORP-ITS Enterprise Servers	534998	Benefit Overhead	\$	107.04
Various Exclusions	CORP-ITS Infra/Oper Admin	534998	Benefit Overhead	\$	2.05
Various Exclusions	CORP-ITS Infra/Oper Admin	534998	Benefit Overhead	\$	21.63
Various Exclusions	CORP-ITS Network Comm	534998	Benefit Overhead	\$	3.94
Various Exclusions	CORP-ITS Network Comm	534998	Benefit Overhead	\$	47.18
Various Exclusions	CORP-ITS PMO	534998	Benefit Overhead	\$	10.14
Various Exclusions	CORP-ITS PMO	534998	Benefit Overhead	\$	114.51
Various Exclusions	CORP-ITS Production	534998	Benefit Overhead	\$	6.03
Various Exclusions	CORP-ITS Production	534998	Benefit Overhead	\$	76.44
Various Exclusions	CORP-ITS Quality Assurance	534998	Benefit Overhead	\$	4.56
Various Exclusions	CORP-ITS Quality Assurance	534998	Benefit Overhead	\$	62.32
Various Exclusions	CORP-ITS Strategy/Governance	534998	Benefit Overhead	\$	1.91
Various Exclusions	CORP-ITS Strategy/Governance	534998	Benefit Overhead	\$	14.20
Various Exclusions	CORP-ITS Tech Architecture	534998	Benefit Overhead	\$	2.98
Various Exclusions	CORP-ITS Tech Architecture	534998	Benefit Overhead	\$	57.66
Various Exclusions	CORP-ITS Telecom	534998	Benefit Overhead	\$	2.88
Various Exclusions	CORP-ITS Telecom	534998	Benefit Overhead	\$	39.27
Various Exclusions	CORP-Legal	534998	Benefit Overhead	\$	7.17
Various Exclusions	CORP-Legal	534998	Benefit Overhead	\$	96.77
Various Exclusions	CORP-Legal Admin	534998	Benefit Overhead	\$	2.45
Various Exclusions	CORP-Legal Admin	534998	Benefit Overhead	\$	32.47
Various Exclusions	CORP-Marketing & Sales	534998	Benefit Overhead	\$	3.17
Various Exclusions	CORP-Marketing & Sales	534998	Benefit Overhead	\$	27.96
Various Exclusions	CORP-Non-Departmental Costs	534998	Benefit Overhead	\$	464.51
Various Exclusions	CORP-Non-Departmental Costs	534998	Benefit Overhead	\$	7,215.09
Various Exclusions	CORP-Operational Performance	534998	Benefit Overhead	\$	3.50
Various Exclusions	CORP-Operational Performance	534998	Benefit Overhead	\$	59.64
Various Exclusions	CORP-Operational Risk	534998	Benefit Overhead	\$	6.96
Various Exclusions	CORP-Operational Risk	534998	Benefit Overhead	\$	92.13
Various Exclusions	CORP-Product & Serv Innovation	534998	Benefit Overhead	\$	4.55
Various Exclusions	CORP-Product & Serv Innovation	534998	Benefit Overhead	\$	7.78
Various Exclusions	CORP-Prop Mgmt Development	534998	Benefit Overhead	\$	1.33
Various Exclusions	CORP-Prop Mgmt Development	534998	Benefit Overhead	\$	22.98
Various Exclusions	CORP-Property Management	534998	Benefit Overhead	\$	(0.24)
Various Exclusions	CORP-Property Management	534998	Benefit Overhead	\$	(0.39)
Various Exclusions	CORP-Regulatory UFS	534998	Benefit Overhead	\$	4.79
Various Exclusions	CORP-Regulatory UFS	534998	Benefit Overhead	\$	85.10
Various Exclusions	CORP-Reporting & Compliance	534998	Benefit Overhead	\$	1.85
Various Exclusions	CORP-Reporting & Compliance	534998	Benefit Overhead	\$	47.46
Various Exclusions	CORP-Research & Env Excellence	534998	Benefit Overhead	\$	10.57
Various Exclusions	CORP-Research & Env Excellence	534998	Benefit Overhead	\$	136.38
Various Exclusions	CORP-Shared Bus Services Admin	534998	Benefit Overhead	\$	0.10
Various Exclusions	CORP-Shared Bus Services Admin	534998	Benefit Overhead	\$	0.01
Various Exclusions	CORP-STEP Project	534998	Benefit Overhead	\$	0.15
Various Exclusions	CORP-STEP Project	534998	Benefit Overhead	\$	(0.92)
Various Exclusions	CORP-Strategy & Planning	534998	Benefit Overhead	\$	11.37
Various Exclusions	CORP-Supply Chain-Sourcing	534998	Benefit Overhead	\$	14.04
Various Exclusions	NE-Administration	534998	Benefit Overhead	\$	3.27
Various Exclusions	NE-Building Services Woodcrest	534998	Benefit Overhead	\$	0.08
Various Exclusions	NE-Business Development	534998	Benefit Overhead	\$	2.65
Various Exclusions	NE-Customer Field Services	534998	Benefit Overhead	\$	1.68
Various Exclusions	NE-Engineering	534998	Benefit Overhead	\$	0.71
Various Exclusions	NE-External Affairs	534998	Benefit Overhead	\$	1.40
Various Exclusions	NE-Finance	534998	Benefit Overhead	\$	6.03
Various Exclusions	NE-Human Resources	534998	Benefit Overhead	\$	3.62
Various Exclusions	NE-ITS Client Relations	534998	Benefit Overhead	\$	3.33
Various Exclusions	NE-Legal	534998	Benefit Overhead	\$	3.05
Various Exclusions	NE-Maintenance	534998	Benefit Overhead	\$	0.29
Various Exclusions	NE-Network	534998	Benefit Overhead	\$	0.78
Various Exclusions	NE-Operational Risk	534998	Benefit Overhead	\$	1.68
Various Exclusions	NE-Production	534998	Benefit Overhead	\$	0.41
Various Exclusions	NE-Supply Chain	534998	Benefit Overhead	\$	0.14
Various Exclusions	CORP-Asset Management	534999	General Overhead	\$	0.01
Various Exclusions	CORP-Audit	534999	General Overhead	\$	1.84
Various Exclusions	CORP-Audit	534999	General Overhead	\$	19.55
Various Exclusions	CORP-Balance Sheet	534999	General Overhead	\$	-
Various Exclusions	CORP-Building Services	534999	General Overhead	\$	164.37
Various Exclusions	CORP-Building Services	534999	General Overhead	\$	3,474.77
Various Exclusions	CORP-Business Center HR	534999	General Overhead	\$	(0.14)
Various Exclusions	CORP-CEO	534999	General Overhead	\$	4.11
Various Exclusions	CORP-CEO	534999	General Overhead	\$	7.67
Various Exclusions	CORP-Chief Growth Officer	534999	General Overhead	\$	2.69
Various Exclusions	CORP-Chief Growth Officer	534999	General Overhead	\$	4.05
Various Exclusions	CORP-Chief Operating Officer	534999	General Overhead	\$	2.44
Various Exclusions	CORP-Chief Operating Officer	534999	General Overhead	\$	60.10
Various Exclusions	CORP-COE O&M	534999	General Overhead	\$	0.21
Various Exclusions	CORP-COE-Engineering	534999	General Overhead	\$	0.49
Various Exclusions	CORP-COE-Engineering	534999	General Overhead	\$	12.17
Various Exclusions	CORP-Corporate Bus Development	534999	General Overhead	\$	3.24
Various Exclusions	CORP-Corporate Bus Development	534999	General Overhead	\$	34.04
Various Exclusions	CORP-External Affairs	534999	General Overhead	\$	2.61
Various Exclusions	CORP-External Affairs	534999	General Overhead	\$	34.75
Various Exclusions	CORP-Finance	534999	General Overhead	\$	22.34
Various Exclusions	CORP-Finance	534999	General Overhead	\$	(618.27)
Various Exclusions	CORP-HR Comp/Benefits	534999	General Overhead	\$	1.59
Various Exclusions	CORP-HR Comp/Benefits	534999	General Overhead	\$	24.68
Various Exclusions	CORP-HR Strategic Staffing	534999	General Overhead	\$	0.16
Various Exclusions	CORP-Human Resources	534999	General Overhead	\$	(1.09)
Various Exclusions	CORP-Human Resources	534999	General Overhead	\$	(14.68)
Various Exclusions	CORP-Internal Communications	534999	General Overhead	\$	0.01
Various Exclusions	CORP-Internal Communications	534999	General Overhead	\$	0.92
Various Exclusions	CORP-Investor Relations	534999	General Overhead	\$	0.19
Various Exclusions	CORP-Investor Relations	534999	General Overhead	\$	23.44
Various Exclusions	CORP-ITS Admin	534999	General Overhead	\$	6.65
Various Exclusions	CORP-ITS Admin	534999	General Overhead	\$	108.69
Various Exclusions	CORP-ITS Application Developm	534999	General Overhead	\$	(0.05)
Various Exclusions	CORP-ITS Enterprise Servers	534999	General Overhead	\$	16.32
Various Exclusions	CORP-ITS Enterprise Servers	534999	General Overhead	\$	2,234.80
Various Exclusions	CORP-ITS Infra/Oper Admin	534999	General Overhead	\$	13.12
Various Exclusions	CORP-ITS Infra/Oper Admin	534999	General Overhead	\$	(10.02)

Kentucky American Water Company

Reconciliation of Total 2006 Service Company Charges Per the Service Company General Ledger to 2006 KAWC Service Company Charges - Detail  
 Company Witness: Patrick Baryenbruch

Various Exclusions	CORP-ITS Production	534999	General Overhead	\$	180.56	
Various Exclusions	CORP-ITS Production	534999	General Overhead	\$	3,182.68	
Various Exclusions	CORP-Legal	534999	General Overhead	\$	4.18	
Various Exclusions	CORP-Legal	534999	General Overhead	\$	80.09	
Various Exclusions	CORP-Legal Admin	534999	General Overhead	\$	2.29	
Various Exclusions	CORP-Legal Admin	534999	General Overhead	\$	30.53	
Various Exclusions	CORP-Marketing & Sales	534999	General Overhead	\$	2.97	
Various Exclusions	CORP-Marketing & Sales	534999	General Overhead	\$	38.36	
Various Exclusions	CORP-Non-Departmental Costs	534999	General Overhead	\$	22.28	
Various Exclusions	CORP-Non-Departmental Costs	534999	General Overhead	\$	505.00	
Various Exclusions	CORP-Operational Performance	534999	General Overhead	\$	0.42	
Various Exclusions	CORP-Operational Performance	534999	General Overhead	\$	0.02	
Various Exclusions	CORP-Operational Risk	534999	General Overhead	\$	2.00	
Various Exclusions	CORP-Operational Risk	534999	General Overhead	\$	25.84	
Various Exclusions	CORP-Product & Serv Innovation	534999	General Overhead	\$	0.99	
Various Exclusions	CORP-Product & Serv Innovation	534999	General Overhead	\$	(0.01)	
Various Exclusions	CORP-Prop Mgmt Development	534999	General Overhead	\$	0.03	
Various Exclusions	CORP-Prop Mgmt Development	534999	General Overhead	\$	1.29	
Various Exclusions	CORP-Property Management	534999	General Overhead	\$	(2.10)	
Various Exclusions	CORP-Property Management	534999	General Overhead	\$	(5.41)	
Various Exclusions	CORP-Regulatory UFS	534999	General Overhead	\$	2.33	
Various Exclusions	CORP-Regulatory UFS	534999	General Overhead	\$	35.67	
Various Exclusions	CORP-Research & Env Excellence	534999	General Overhead	\$	1.70	
Various Exclusions	CORP-Research & Env Excellence	534999	General Overhead	\$	85.29	
Various Exclusions	CORP-Shared Bus Services Admin	534999	General Overhead	\$	1.75	
Various Exclusions	CORP-STEP Project	534999	General Overhead	\$	-	
Various Exclusions	CORP-Supply Chain-Pass Thru	534999	General Overhead	\$	0.04	
Various Exclusions	CORP-Supply Chain-Sourcing	534999	General Overhead	\$	0.41	
Various Exclusions	NE-Administration	534999	General Overhead	\$	4.22	
Various Exclusions	NE-Building Services Woodcrest	534999	General Overhead	\$	0.92	
Various Exclusions	NE-Business Development	534999	General Overhead	\$	1.07	
Various Exclusions	NE-External Affairs	534999	General Overhead	\$	1.25	
Various Exclusions	NE-Finance	534999	General Overhead	\$	1.27	
Various Exclusions	NE-Human Resources	534999	General Overhead	\$	0.72	
Various Exclusions	NE-ITS Client Relations	534999	General Overhead	\$	0.01	
Various Exclusions	NE-Legal	534999	General Overhead	\$	2.79	
Various Exclusions	NE-Production	534999	General Overhead	\$	0.03	
Various Exclusions	CORP-Business Change	535000	Contract Svc-Other	\$	5,595.89	
Various Exclusions	CORP-Finance	535000	Contract Svc-Other	\$	20,904.83	
Various Exclusions	CORP-HR Labor Relations	535000	Contract Svc-Other	\$	245.25	
Various Exclusions	CORP-HR Talent Development	535000	Contract Svc-Other	\$	(0.00)	
Various Exclusions	CORP-Legal Admin	535000	Contract Svc-Other	\$	-	
Various Exclusions	CORP-Reporting & Compliance	535000	Contract Svc-Other	\$	417,919.26	
Various Exclusions	CORP-Business Change	535001	Contract Svc-Other Term	\$	(1,054.96)	
Various Exclusions	CORP-Non-Departmental Costs	541000	Rents-Real Property	\$	(16,350.60)	
Various Exclusions	CORP-STEP Project	541000	Rents-Real Property	\$	17,211.20	
Various Exclusions	SSC-Facility Services	541000	Rents-Real Property	\$	24,290.00	
Various Exclusions	CORP-Operational Performance	550001	Trans Oper AG Lease C	\$	0.01	
Various Exclusions	CORP-Operational Performance	550002	Trans Oper AG Lease Fu	\$	1.20	
Various Exclusions	CORP-Operational Performance	550003	Trans Oper AG Lease M	\$	0.32	
Various Exclusions	CORP-Non-Departmental Costs	575000	Miscellaneous Operating	\$	7.78	
Various Exclusions	WE-External Affairs	575002	Misc General Office	\$	3,378.65	
Various Exclusions	WE-External Affairs	575030	Advertising	\$	9.37	
Various Exclusions	CORP-STEP Project	575130	Brochures and Handouts	\$	36.54	
Various Exclusions	WE-Finance	575220	Community Relations	\$	9.51	
Various Exclusions	CORP-Reporting & Compliance	575280	Dues/Membership Deduc	\$	5.62	
Various Exclusions	CORP-Business Change	575340	Empl Exp AG-PR JE	\$	379.12	
Various Exclusions	CORP-Finance	575340	Empl Exp AG-PR JE	\$	15.84	
Various Exclusions	CORP-Human Resources	575340	Empl Exp AG-PR JE	\$	(1.47)	
Various Exclusions	CORP-ITS Application Architec	575340	Empl Exp AG-PR JE	\$	0.76	
Various Exclusions	CORP-ITS PMO	575340	Empl Exp AG-PR JE	\$	10.18	
Various Exclusions	CORP-ITS Quality Assurance	575340	Empl Exp AG-PR JE	\$	3.58	
Various Exclusions	CORP-ITS Tech Architecture	575340	Empl Exp AG-PR JE	\$	0.90	
Various Exclusions	CORP-Operational Performance	575340	Empl Exp AG-PR JE	\$	(9.60)	
Various Exclusions	CORP-Reporting & Compliance	575340	Empl Exp AG-PR JE	\$	1,203.49	
Various Exclusions	SE-Finance	575340	Empl Exp AG-PR JE	\$	16.40	
Various Exclusions	WE-Finance	575340	Empl Exp AG-PR JE	\$	94.00	
Various Exclusions	CORP-ITS Quality Assurance	575350	Meals Deduct-P/R JE	\$	0.09	
Various Exclusions	CORP-Operational Performance	575350	Meals Deduct-P/R JE	\$	2.83	
Various Exclusions	CORP-Reporting & Compliance	575350	Meals Deduct-P/R JE	\$	108.85	
Various Exclusions	SE-Finance	575350	Meals Deduct-P/R JE	\$	2.50	
Various Exclusions	WE-Finance	575350	Meals Deduct-P/R JE	\$	2.45	
Various Exclusions	CORP-ITS Quality Assurance	575351	Meals & Travel Nonded	\$	0.09	
Various Exclusions	CORP-Operational Performance	575351	Meals & Travel Nonded	\$	2.82	
Various Exclusions	CORP-Reporting & Compliance	575351	Meals & Travel Nonded	\$	108.94	
Various Exclusions	SE-Finance	575351	Meals & Travel Nonded	\$	2.50	
Various Exclusions	WE-Finance	575351	Meals & Travel Nonded	\$	2.47	
Various Exclusions	CORP-Finance	575620	Office & Admin Supplies	\$	1.83	
Various Exclusions	CORP-Reporting & Compliance	575620	Office & Admin Supplies	\$	27.58	
Various Exclusions	WE-Finance	575625	Overnight Shipping	\$	1.43	
Various Exclusions	WE-Finance	575640	Penalties Nondeduct	\$	1.22	
Various Exclusions	CORP-Business Change	575740	Telephone	\$	1.34	
Various Exclusions	CORP-Reporting & Compliance	575740	Telephone	\$	0.85	
Various Exclusions	CORP-Business Change	575741	Cell Phone	\$	8.57	
Various Exclusions	CORP-Reporting & Compliance	575741	Cell Phone	\$	34.32	
Various Exclusions	WE-Finance	575998	PCard Undistributed	\$	0.00	
Various Exclusions	CORP-Reporting & Compliance	675000	Miscellaneous Maint Exp	\$	131.53	
Various Exclusions	CORP-Business Change	685325	FICA	\$	-	
Various Exclusions	CORP-Business Change	685430	Other Taxes and License	\$	672.51	
Various Exclusions	CORP-Finance	685430	Other Taxes and License	\$	118.96	
Various Exclusions	CORP-Reporting & Compliance	685430	Other Taxes and License	\$	514.53	
			Total Severance, Sarbanes Oxley, Divestiture, Business Change	\$	720,390.69	\$ (720.391)
			Net Transferable O&M Svc Charges			\$ 5,978,690.00

Kentucky American Water Company  
2006 Service Company Charge Detail (Per Service Company General Ledger)  
Company Witness: Patrick Baryenbruch

WDRGLC	BUS UNIT DESCRIPTION	WDOBJ	Total
O&M	BVLAB-Water Quality	501200	\$57,008
O&M	CCA-Administration	501200	\$9,604
O&M	CCA-Billing	501200	\$84,390
O&M	CCA-Business Services	501200	\$36,048
O&M	CCA-Call Handling	501200	\$202,644
O&M	CCA-Collections	501200	\$23,930
O&M	CCA-Education & Development	501200	\$43,638
O&M	CCA-Human Resources	501200	\$6,605
O&M	CCA-Operations & Performance	501200	\$18,831
O&M	CCP-Administration	501200	\$6,059
O&M	CCP-Billing	501200	\$776
O&M	CCP-Business Services	501200	\$801
O&M	CCP-Call Handling	501200	\$190,298
O&M	CCP-Collections	501200	\$211
O&M	CCP-Education & Development	501200	\$2,572
O&M	CCP-Human Resources ODI	501200	\$6,609
O&M	CCP-Operations and Support	501200	\$1,926
O&M	CORP-Asset Management	501200	\$17
O&M	CORP-Audit	501200	\$24,265
O&M	CORP-Backfill Reg App	501200	\$5,002
O&M	CORP-Benefits Service Center	501200	\$14,620
O&M	CORP-Building Services	501200	\$139
O&M	CORP-Business Center HR	501200	\$12,630
O&M	CORP-Business Change	501200	\$524
O&M	CORP-CEO	501200	\$9,258
O&M	CORP-Chief Operating Officer	501200	\$23,901
O&M	CORP-COE-Engineering	501200	\$1,074
O&M	CORP-Corp Social Resp	501200	\$57
O&M	CORP-Corporate Bus Development	501200	(\$214)
O&M	CORP-External Affairs	501200	\$15,063
O&M	CORP-External Communications	501200	\$5,188
O&M	CORP-Finance	501200	\$68,115
O&M	CORP-Finance Service Co	501200	\$10,333
O&M	CORP-HR Comp/Benefits	501200	\$8,956
O&M	CORP-HR Labor Relations	501200	\$4,160
O&M	CORP-HR Strategic Staffing	501200	\$2,080
O&M	CORP-HR Systems & Processes	501200	\$8,241
O&M	CORP-HR Talent Development	501200	\$7,656
O&M	CORP-Human Resources	501200	\$8,268
O&M	CORP-Income Tax	501200	\$10,569
O&M	CORP-Internal Communications	501200	\$2,996
O&M	CORP-Investor Relations	501200	\$4,278
O&M	CORP-Legal	501200	\$16,022
O&M	CORP-Legal Admin	501200	\$6,312
O&M	CORP-Marketing & Sales	501200	(\$48)
O&M	CORP-Operational Performance	501200	\$13,105
O&M	CORP-Operational Risk	501200	\$15,460
O&M	CORP-Product & Serv Innovation	501200	\$720
O&M	CORP-Prop Mgmt Development	501200	\$1
O&M	CORP-Regulatory UFS	501200	\$14,582
O&M	CORP-Reporting & Compliance	501200	\$7,924
O&M	CORP-Research & Env Excellence	501200	\$22,118
O&M	CORP-Shared Bus Services Admin	501200	(\$5)
O&M	CORP-STEP Project	501200	\$374
O&M	CE-ITS Client Relations	501200	\$7,593
O&M	CORP-ITS Admin	501200	\$6,801
O&M	CORP-ITS Application Architec	501200	\$17,470
O&M	CORP-ITS Application Developm	501200	\$27,352
O&M	CORP-ITS Bus Development	501200	\$10,989
O&M	CORP-ITS Client Rel Admin	501200	\$4,799
O&M	CORP-ITS Client Rel/Helpdesk	501200	\$15,690
O&M	CORP-ITS Core Bus Sys Admin	501200	\$3,689
O&M	CORP-ITS Design Authority	501200	\$5,728
O&M	CORP-ITS Enterprise Servers	501200	\$20,136
O&M	CORP-ITS Infra/Oper Admin	501200	\$5,319
O&M	CORP-ITS Network Comm	501200	\$10,698
O&M	CORP-ITS PMO	501200	\$12,192



Kentucky American Water Company  
2006 Service Company Charge Detail (Per Service Company General Ledger)  
Company Witness: Patrick Baryenbruch

WDRGLC	BUS UNIT DESCRIPTION	WDOBJ	Total
O&M	CORP-ITS Production	501200	\$18,981
O&M	CORP-ITS Quality Assurance	501200	\$11,339
O&M	CORP-ITS Strategy/Governance	501200	\$4,008
O&M	CORP-ITS Tech Architecture	501200	\$9,496
O&M	CORP-ITS Telecom	501200	\$9,414
O&M	NE-ITS Client Relations	501200	\$15,095
O&M	SE-ITS Client Relations	501200	\$80,143
O&M	WE-ITS Client Relations	501200	\$13
O&M	CE-Customer Relations	501200	\$242
O&M	CE-External Affairs	501200	\$0
O&M	CE-Finance	501200	\$289
O&M	CE-Human Resources	501200	\$931
O&M	CE-Maintenance	501200	\$35
O&M	NE-Administration	501200	\$224
O&M	NE-Business Development	501200	\$1,729
O&M	NE-Finance	501200	\$174
O&M	NE-Human Resources	501200	\$93
O&M	NE-Legal	501200	\$95
O&M	SE-Administration	501200	\$59,375
O&M	SE-Business Development	501200	\$24,255
O&M	SE-Customer Relations	501200	\$124,434
O&M	SE-Engineering	501200	\$15,163
O&M	SE-Environmental Mgmt	501200	\$36,260
O&M	SE-External Affairs	501200	\$183,524
O&M	SE-Finance	501200	\$118,764
O&M	SE-Human Resources	501200	\$73,572
O&M	SE-Legal	501200	\$124,335
O&M	SE-Maintenance	501200	\$102,925
O&M	SE-Network	501200	\$12,077
O&M	SE-Operational Risk	501200	\$53,755
O&M	SE-Production	501200	\$9,323
O&M	WE-Asset Planning	501200	(\$44)
O&M	WE-Engineering	501200	\$29
O&M	WE-Finance	501200	\$0
O&M	WE-Legal	501200	\$181
O&M	WE-Network	501200	\$105
O&M	SSC-Accounts Payable	501200	\$33,449
O&M	SSC-Administration	501200	\$19,804
O&M	SSC-Business Support Services	501200	\$18,176
O&M	SSC-Cash Management	501200	\$28,556
O&M	SSC-Employee Services	501200	\$45,800
O&M	SSC-Financial Reporting	501200	\$6,561
O&M	SSC-Fixed Assets/Job Cost	501200	\$25,277
O&M	SSC-General Accounting	501200	\$38,873
O&M	SSC-Planning & Reporting	501200	(\$33)
O&M	SSC-Project Management	501200	\$2,369
O&M	SSC-Rates & Regulation	501200	\$10,448
O&M	SSC-Tax	501200	\$16,477
O&M	CORP-Supply Chain-Sourcing	501200	\$36,673
O&M	NE-Supply Chain	501200	\$64
O&M	SE-Supply Chain	501200	\$12,243
O&M	WE-Supply Chain	501200	(\$0)
O&M	CORP-Prop Mgmt Development	501203	\$6,740
O&M	CORP-Regulatory UFS	501203	\$4,555
O&M	CORP-ITS Design Authority	501203	\$5,000
O&M	NE-ITS Client Relations	501203	\$0
O&M	CORP-Supply Chain-Sourcing	501203	\$5,285
O&M	NE-Supply Chain	501203	\$1,686
O&M	CORP-Chief Growth Officer	501205	\$2,850
O&M	CORP-Finance	501205	\$4,416
O&M	CORP-Human Resources	501205	(\$1,270)
O&M	CORP-Reporting & Compliance	501205	\$1,802
O&M	CORP-Research & Env Excellence	501205	(\$0)
O&M	BVLAB-Water Quality	501711	\$4,274
O&M	CCA-Administration	501711	\$2,342
O&M	CCA-Billing	501711	\$711
O&M	CCA-Business Services	501711	\$1,560

Kentucky American Water Company  
2006 Service Company Charge Detail (Per Service Company General Ledger)  
Company Witness: Patrick Baryenbruch

WDRCLC	BUS_UNIT	DESCRIPTION	WDOB	Total
O&M	CCA	Call Handling	501711	\$1,776
O&M	CCA	Collections	501711	\$238
O&M	CCA	Education & Development	501711	\$852
O&M	CCA	Human Resources	501711	\$669
O&M	CCA	Operations & Performance	501711	\$1,438
O&M	CCP	Administration	501711	\$481
O&M	CCP	Business Services	501711	\$23
O&M	CCP	Call Handling	501711	\$1,618
O&M	CCP	Collections	501711	\$25
O&M	CCP	Education & Development	501711	\$36
O&M	CCP	Human Resources ODI	501711	\$495
O&M	CCP	Operations and Support	501711	\$362
O&M	CORP	Asset Management	501711	\$585
O&M	CORP	Audit	501711	\$2,962
O&M	CORP	Backfill Reg App	501711	\$421
O&M	CORP	Benefits Service Center	501711	\$937
O&M	CORP	Building Services	501711	\$75
O&M	CORP	Business Center HR	501711	\$1,921
O&M	CORP	Business Change	501711	\$104
O&M	CORP	CEO	501711	\$1,034
O&M	CORP	Chief Growth Officer	501711	\$172
O&M	CORP	Chief Operating Officer	501711	\$8,687
O&M	CORP	COE-Engineering	501711	\$656
O&M	CORP	Corp Social Resp	501711	\$96
O&M	CORP	Corporate Bus Development	501711	\$5,167
O&M	CORP	External Affairs	501711	\$614
O&M	CORP	External Communications	501711	\$917
O&M	CORP	Finance	501711	\$12,979
O&M	CORP	Finance Service Co	501711	\$967
O&M	CORP	HR Comp/Benefits	501711	\$1,893
O&M	CORP	HR Labor Relations	501711	\$840
O&M	CORP	HR Strategic Staffing	501711	\$140
O&M	CORP	HR Systems & Processes	501711	\$1,413
O&M	CORP	HR Talent Development	501711	\$1,710
O&M	CORP	Human Resources	501711	\$3,133
O&M	CORP	Income Tax	501711	\$751
O&M	CORP	Internal Communications	501711	\$1,010
O&M	CORP	Investor Relations	501711	\$910
O&M	CORP	Legal	501711	\$4,469
O&M	CORP	Legal Admin	501711	\$85
O&M	CORP	Marketing & Sales	501711	\$1,346
O&M	CORP	Non-Departmental Costs	501711	(\$59,961)
O&M	CORP	Operational Performance	501711	\$1,959
O&M	CORP	Operational Risk	501711	\$3,441
O&M	CORP	Prop Mgmt Development	501711	\$172
O&M	CORP	Regulatory UFS	501711	\$4,958
O&M	CORP	Reporting & Compliance	501711	\$834
O&M	CORP	Research & Env Excellence	501711	\$4,389
O&M	CORP	STEP Project	501711	\$41
O&M	CE-ITS	Client Relations	501711	\$399
O&M	CORP	ITS Admin	501711	\$2,338
O&M	CORP	ITS Application Architec	501711	\$2,076
O&M	CORP	ITS Application Developm	501711	\$3,424
O&M	CORP	ITS Bus Development	501711	\$1,102
O&M	CORP	ITS Client Rel Admin	501711	\$1,009
O&M	CORP	ITS Client Rel/Helpdesk	501711	\$401
O&M	CORP	ITS Core Bus Sys Admin	501711	\$697
O&M	CORP	ITS Design Authority	501711	\$1,196
O&M	CORP	ITS Enterprise Servers	501711	\$2,337
O&M	CORP	ITS Infra/Oper Admin	501711	\$879
O&M	CORP	ITS Network Comm	501711	\$882
O&M	CORP	ITS PMO	501711	\$1,403
O&M	CORP	ITS Production	501711	\$1,111
O&M	CORP	ITS Quality Assurance	501711	\$1,134
O&M	CORP	ITS Strategy/Governance	501711	\$676
O&M	CORP	ITS Tech Architecture	501711	\$1,566
O&M	CORP	ITS Telecom	501711	\$615



Kentucky American Water Company  
2006 Service Company Charge Detail (Per Service Company General Ledger)  
Company Witness: Patrick Baryenbruch

WDRGLE	BUS_UNIT DESCRIPTION	WDOBJ	Total
O&M	NE-ITS Client Relations	501711	\$408
O&M	SE-ITS Client Relations	501711	\$5,865
O&M	WE-ITS Client Relations	501711	\$75
O&M	CE-Administration	501711	\$1,513
O&M	CE-Business Development	501711	\$262
O&M	CE-Customer Relations	501711	\$258
O&M	CE-Engineering	501711	\$1,035
O&M	CE-Environmental Mgmt	501711	\$364
O&M	CE-External Affairs	501711	\$333
O&M	CE-Finance	501711	\$592
O&M	CE-Human Resources	501711	\$364
O&M	CE-Legal	501711	\$518
O&M	CE-Maintenance	501711	\$376
O&M	CE-Network	501711	\$207
O&M	CE-Operational Risk	501711	\$211
O&M	CE-Production	501711	\$266
O&M	NE-Administration	501711	\$683
O&M	NE-Business Development	501711	\$1,640
O&M	NE-Customer Field Services	501711	\$211
O&M	NE-Engineering	501711	\$75
O&M	NE-External Affairs	501711	\$164
O&M	NE-Finance	501711	\$716
O&M	NE-Human Resources	501711	\$381
O&M	NE-Legal	501711	\$408
O&M	NE-Maintenance	501711	\$12
O&M	NE-Network	501711	\$154
O&M	NE-Operational Risk	501711	\$147
O&M	NE-Production	501711	\$32
O&M	SE-Administration	501711	\$16,713
O&M	SE-Business Development	501711	\$2,590
O&M	SE-Customer Relations	501711	\$3,704
O&M	SE-Engineering	501711	\$794
O&M	SE-Environmental Mgmt	501711	\$8,301
O&M	SE-External Affairs	501711	\$7,545
O&M	SE-Finance	501711	\$14,883
O&M	SE-Human Resources	501711	\$7,777
O&M	SE-Legal	501711	\$13,720
O&M	SE-Maintenance	501711	\$8,934
O&M	SE-Network	501711	\$6,787
O&M	SE-Operational Risk	501711	\$3,987
O&M	SE-Production	501711	\$4,017
O&M	WE-Administration	501711	\$591
O&M	WE-Asset Planning	501711	\$288
O&M	WE-Business Development	501711	\$281
O&M	WE-Customer Relations	501711	\$120
O&M	WE-Engineering	501711	\$58
O&M	WE-Environmental Mgmt	501711	\$109
O&M	WE-External Affairs	501711	\$164
O&M	WE-Finance	501711	\$819
O&M	WE-Human Resources	501711	\$220
O&M	WE-Legal	501711	\$238
O&M	WE-Maintenance	501711	\$58
O&M	WE-Network	501711	\$203
O&M	WE-Operational Risk	501711	\$118
O&M	WE-Production	501711	\$299
O&M	WE-Technical Services	501711	\$200
O&M	SSC-Accounts Payable	501711	\$627
O&M	SSC-Administration	501711	\$4,727
O&M	SSC-Business Support Services	501711	\$1,498
O&M	SSC-Cash Management	501711	\$1,489
O&M	SSC-Employee Services	501711	\$1,486
O&M	SSC-Financial Reporting	501711	\$657
O&M	SSC-Fixed Assets/Job Cost	501711	\$1,506
O&M	SSC-General Accounting	501711	\$2,378
O&M	SSC-Planning & Reporting	501711	\$17
O&M	SSC-Project Management	501711	\$962
O&M	SSC-Rates & Regulation	501711	\$1,868

Kentucky American Water Company  
2006 Service Company Charge Detail (Per Service Company General Ledger)  
Company Witness: Patrick Baryenbruch

WDRGEC	BUS UNIT DESCRIPTION	WDOBJ	Total
O&M	SSC-Tax	501711	\$1,185
O&M	CE-Supply Chain	501711	\$72
O&M	CORP-Supply Chain-Sourcing	501711	\$4,402
O&M	NE-Supply Chain	501711	\$12
O&M	SE-Supply Chain	501711	\$1,164
O&M	CORP-Chief Growth Officer	501712	\$60
O&M	CORP-Chief Operating Officer	501712	\$9,664
O&M	CORP-Corporate Bus Development	501712	\$4,406
O&M	CORP-External Affairs	501712	\$3,706
O&M	CORP-Finance	501712	\$5,672
O&M	CORP-HR Comp/Benefits	501712	\$1,008
O&M	CORP-HR Systems & Processes	501712	\$967
O&M	CORP-HR Talent Development	501712	(\$1,416)
O&M	CORP-Investor Relations	501712	(\$203)
O&M	CORP-Legal	501712	\$3,783
O&M	CORP-Legal Admin	501712	\$4,985
O&M	CORP-Non-Departmental Costs	501712	\$985
O&M	CORP-Operational Risk	501712	\$987
O&M	CORP-Product & Serv Innovation	501712	\$901
O&M	CORP-Regulatory UFS	501712	\$19,720
O&M	CORP-Research & Env Excellence	501712	\$1,206
O&M	CE-Administration	501712	\$985
O&M	NE-Administration	501712	\$1,267
O&M	SE-Administration	501712	\$8,915
O&M	SE-Business Development	501712	(\$995)
O&M	SE-Finance	501712	\$3,725
O&M	SE-Human Resources	501712	\$3,725
O&M	SE-Legal	501712	\$3,725
O&M	SE-Network	501712	\$1,206
O&M	WE-Administration	501712	\$1,267
O&M	SSC-Administration	501712	\$4,801
O&M	CORP-Business Change	501715	\$62,480
O&M	SE-Administration	501715	\$47,473
O&M	BVLAB-Water Quality	504100	(\$5)
O&M	CCA-Billing	504100	\$23
O&M	CCA-Call Handling	504100	\$240
O&M	CCA-Collections	504100	\$6
O&M	CCP-Call Handling	504100	\$39
O&M	CORP-Balance Sheet	504100	\$0
O&M	CORP-Business Change	504100	(\$7)
O&M	CORP-Corporate Bus Development	504100	\$17
O&M	CORP-External Affairs	504100	\$1
O&M	CORP-Finance	504100	\$563
O&M	CORP-Finance Service Co	504100	\$17
O&M	CORP-Human Resources	504100	\$30
O&M	CORP-Internal Communications	504100	\$46
O&M	CORP-Non-Departmental Costs	504100	\$1,049
O&M	CORP-Operational Performance	504100	\$6
O&M	CORP-Operational Risk	504100	\$13
O&M	CORP-Prop Mgmt Development	504100	\$1,281
O&M	CORP-Regulatory UFS	504100	\$114
O&M	CORP-Research & Env Excellence	504100	\$333
O&M	CORP-ITS Design Authority	504100	\$301
O&M	CORP-ITS Enterprise Servers	504100	\$22
O&M	SE-Administration	504100	\$48
O&M	SE-Customer Relations	504100	\$76
O&M	SE-Maintenance	504100	\$2
O&M	WE-Production	504100	\$7
O&M	SSC-Accounts Payable	504100	\$13
O&M	SSC-Business Support Services	504100	\$6
O&M	SSC-Employee Services	504100	\$167
O&M	SSC-Financial Reporting	504100	\$2
O&M	SSC-General Accounting	504100	\$1
O&M	CORP-Supply Chain-Sourcing	504100	\$338
O&M	NE-Supply Chain	504100	\$263
O&M	BVLAB-Water Quality	504500	\$184
O&M	CCA-Administration	504500	\$565

Kentucky American Water Company  
2006 Service Company Charge Detail (Per Service Company General Ledger)  
Company Witness: Patrick Baryenbruch

WDRELC	BUS_UNIT DESCRIPTION	WDOBJ	TOTL
O&M	CCA-Billing	504500	\$169
O&M	CCA-Business Services	504500	\$46
O&M	CCA-Call Handling	504500	\$201
O&M	CCA-Collections	504500	\$19
O&M	CCA-Education & Development	504500	\$39
O&M	CCA-Human Resources	504500	\$2,912
O&M	CCA-Operations & Performance	504500	\$248
O&M	CCP-Administration	504500	\$19
O&M	CCP-Billing	504500	(\$12)
O&M	CCP-Call Handling	504500	(\$272)
O&M	CCP-Collections	504500	(\$1)
O&M	CCP-Education & Development	504500	(\$19)
O&M	CCP-Human Resources ODI	504500	\$3,684
O&M	CCP-Operations and Support	504500	\$5
O&M	CORP-Asset Management	504500	\$19
O&M	CORP-Audit	504500	\$12
O&M	CORP-Backfill Reg App	504500	\$3
O&M	CORP-Benefits Service Center	504500	\$7
O&M	CORP-Building Services	504500	(\$90)
O&M	CORP-Business Center HR	504500	\$259
O&M	CORP-Business Change	504500	\$81,976
O&M	CORP-CEO	504500	\$1,233
O&M	CORP-Chief Growth Officer	504500	\$9
O&M	CORP-Chief Operating Officer	504500	\$154
O&M	CORP-COE-Engineering	504500	\$63
O&M	CORP-Corp Social Resp	504500	\$2,417
O&M	CORP-Corporate Bus Development	504500	\$10
O&M	CORP-External Affairs	504500	\$195
O&M	CORP-External Communications	504500	\$198
O&M	CORP-Finance	504500	\$2,769
O&M	CORP-Finance Service Co	504500	\$7
O&M	CORP-HR Comp/Benefits	504500	\$849
O&M	CORP-HR Labor Relations	504500	\$11
O&M	CORP-HR Systems & Processes	504500	\$227
O&M	CORP-Human Resources	504500	(\$9,159)
O&M	CORP-Income Tax	504500	\$17
O&M	CORP-Internal Communications	504500	(\$18)
O&M	CORP-Investor Relations	504500	\$142
O&M	CORP-Legal	504500	\$1,015
O&M	CORP-Legal Admin	504500	\$14,396
O&M	CORP-Marketing & Sales	504500	\$87
O&M	CORP-Non-Departmental Costs	504500	(\$13,587)
O&M	CORP-Operational Performance	504500	\$11
O&M	CORP-Operational Risk	504500	\$4
O&M	CORP-Product & Serv Innovation	504500	\$0
O&M	CORP-Regulatory UFS	504500	\$184
O&M	CORP-Reporting & Compliance	504500	\$16
O&M	CORP-Research & Env Excellence	504500	\$660
O&M	CORP-Shared Bus Services Admin	504500	\$8
O&M	CORP-STEP Project	504500	\$25
O&M	CORP-Strategy & Planning	504500	\$99
O&M	CORP-WW Development	504500	\$3
O&M	CE-ITS Client Relations	504500	\$50
O&M	CORP-ITS Admin	504500	\$2,040
O&M	CORP-ITS Application Architec	504500	\$57
O&M	CORP-ITS Application Developm	504500	\$10
O&M	CORP-ITS Bus Development	504500	\$18
O&M	CORP-ITS Client Rel/Helpdesk	504500	\$24
O&M	CORP-ITS Core Bus Sys Admin	504500	(\$102)
O&M	CORP-ITS Design Authority	504500	\$3
O&M	CORP-ITS Enterprise Servers	504500	\$3
O&M	CORP-ITS Infra/Oper Admin	504500	\$3
O&M	CORP-ITS PMO	504500	\$5
O&M	CORP-ITS Production	504500	\$9
O&M	CORP-ITS Quality Assurance	504500	\$17
O&M	CORP-ITS Telecom	504500	\$9
O&M	NE-ITS Client Relations	504500	\$82

Kentucky American Water Company  
2006 Service Company Charge Detail (Per Service Company General Ledger)  
Company Witness: Patrick Baryenbruch

WDRGLC	BUS UNIT DESCRIPTION	WDOBU	TOTL
O&M	WE-ITS Client Relations	504500	\$5
O&M	CE-Administration	504500	\$26
O&M	CE-Business Development	504500	\$346
O&M	CE-Customer Relations	504500	\$41
O&M	CE-Engineering	504500	\$23
O&M	CE-Environmental Mgmt	504500	\$27
O&M	CE-External Affairs	504500	\$9
O&M	CE-Finance	504500	\$12
O&M	CE-Human Resources	504500	\$14
O&M	CE-Legal	504500	\$5
O&M	CE-Operational Risk	504500	\$10
O&M	NE-Business Development	504500	\$45
O&M	NE-Human Resources	504500	\$5
O&M	NE-Operational Risk	504500	\$16
O&M	SE-Administration	504500	\$323
O&M	SE-Business Development	504500	\$6
O&M	SE-Engineering	504500	\$151
O&M	SE-Environmental Mgmt	504500	\$8
O&M	SE-External Affairs	504500	\$100
O&M	SE-Finance	504500	\$32
O&M	SE-Human Resources	504500	\$454
O&M	SE-Maintenance	504500	\$64
O&M	SE-Network	504500	\$4
O&M	SE-Operational Risk	504500	\$257
O&M	SE-Production	504500	\$9
O&M	WE-Administration	504500	\$3
O&M	WE-Asset Planning	504500	\$11
O&M	WE-Business Development	504500	\$230
O&M	WE-Customer Relations	504500	\$39
O&M	WE-Engineering	504500	\$18
O&M	WE-Environmental Mgmt	504500	\$11
O&M	WE-Finance	504500	\$175
O&M	WE-Human Resources	504500	\$3
O&M	WE-Legal	504500	\$4
O&M	WE-Maintenance	504500	\$11
O&M	WE-Network	504500	\$9
O&M	WE-Operational Risk	504500	\$13
O&M	WE-Production	504500	\$2
O&M	SSC-Accounts Payable	504500	\$5
O&M	SSC-Administration	504500	\$317
O&M	SSC-Business Support Services	504500	\$158
O&M	SSC-Cash Management	504500	\$52
O&M	SSC-Employee Services	504500	\$1,038
O&M	SSC-Fixed Assets/Job Cost	504500	\$2
O&M	SSC-General Accounting	504500	\$1
O&M	SSC-Planning & Reporting	504500	\$12
O&M	SSC-Project Management	504500	\$0
O&M	SSC-Rates & Regulation	504500	\$71
O&M	SSC-Tax	504500	\$46
O&M	CORP-Supply Chain-Sourcing	504500	\$338
O&M	SE-Supply Chain	504500	\$10
O&M	BVLAB-Water Quality	504610	\$146
O&M	CCA-Administration	504610	\$61
O&M	CCA-Billing	504610	\$9
O&M	CCA-Business Services	504610	\$110
O&M	CCA-Call Handling	504610	\$59
O&M	CCA-Collections	504610	\$11
O&M	CCA-Education & Development	504610	\$6
O&M	CCA-Human Resources	504610	\$2,471
O&M	CCA-Operations & Performance	504610	\$76
O&M	CCP-Call Handling	504610	\$4
O&M	CCP-Human Resources ODI	504610	\$1,289
O&M	CCP-Operations and Support	504610	\$3
O&M	CORP-Finance	504610	\$9
O&M	CORP-Research & Env Excellence	504610	\$7
O&M	CORP-ITS Admin	504610	\$4
O&M	CE-Administration	504610	\$10

Kentucky American Water Company  
2006 Service Company Charge Detail (Per Service Company General Ledger)  
Company Witness: Patrick Baryenbruch

WDRCLC	BUS_UNIT DESCRIPTION	WDOB	Total
O&M	CE-Customer Relations	504610	\$0
O&M	SE-Administration	504610	\$173
O&M	SE-Customer Relations	504610	\$22
O&M	SE-External Affairs	504610	\$79
O&M	SE-Human Resources	504610	\$81
O&M	SSC-Administration	504610	\$17
O&M	BVLAB-Water Quality	504620	\$2
O&M	SE-Administration	504620	\$370
O&M	SE-Human Resources	504620	\$27
O&M	SSC-Administration	504620	\$35
O&M	BVLAB-Water Quality	504660	\$28
O&M	CCA-Administration	504660	(\$82)
O&M	CCA-Human Resources	504660	\$1,724
O&M	CCP-Call Handling	504660	\$16
O&M	CCP-Human Resources ODI	504660	\$763
O&M	CORP-Audit	504660	\$79
O&M	CORP-Building Services	504660	\$43
O&M	CORP-COE-Engineering	504660	(\$39)
O&M	CORP-HR Talent Development	504660	\$1,019
O&M	CORP-ITS Admin	504660	\$1,526
O&M	CORP-ITS Application Developm	504660	\$0
O&M	CORP-ITS Quality Assurance	504660	\$0
O&M	NE-ITS Client Relations	504660	\$19
O&M	CE-Customer Relations	504660	(\$27)
O&M	CE-Human Resources	504660	\$25
O&M	NE-Business Development	504660	\$40
O&M	NE-Customer Field Services	504660	\$183
O&M	SE-Human Resources	504660	\$4,110
O&M	WE-Technical Services	504660	\$0
O&M	SSC-Accounts Payable	504660	\$39
O&M	SSC-Administration	504660	\$1,803
O&M	SSC-General Accounting	504660	\$268
O&M	CORP-Supply Chain-Sourcing	504660	\$15
O&M	BVLAB-Water Quality	504670	\$319
O&M	CCA-Administration	504670	\$104
O&M	CCA-Billing	504670	\$7
O&M	CCA-Business Services	504670	\$7
O&M	CCA-Call Handling	504670	\$142
O&M	CCA-Collections	504670	\$12
O&M	CCA-Education & Development	504670	\$3,752
O&M	CCA-Operations & Performance	504670	\$53
O&M	CCP-Call Handling	504670	\$260
O&M	CCP-Education & Development	504670	\$972
O&M	CORP-Audit	504670	\$765
O&M	CORP-Business Center HR	504670	\$19
O&M	CORP-Finance	504670	\$293
O&M	CORP-HR Comp/Benefits	504670	\$0
O&M	CORP-HR Labor Relations	504670	(\$6)
O&M	CORP-HR Strategic Staffing	504670	\$47
O&M	CORP-HR Talent Development	504670	\$234
O&M	CORP-Internal Communications	504670	\$6
O&M	CORP-Legal	504670	\$1
O&M	CORP-Marketing & Sales	504670	\$107
O&M	CORP-Operational Performance	504670	\$17
O&M	CORP-Operational Risk	504670	\$178
O&M	CORP-Prop Mgmt Development	504670	\$72
O&M	CORP-Shared Bus Services Admin	504670	\$472
O&M	CORP-STEP Project	504670	\$3,188
O&M	CORP-ITS Admin	504670	\$11,396
O&M	CORP-ITS Client Rel/Helpdesk	504670	(\$50)
O&M	CORP-ITS Enterprise Servers	504670	(\$35)
O&M	CORP-ITS PMO	504670	\$28
O&M	NE-ITS Client Relations	504670	(\$202)
O&M	SE-ITS Client Relations	504670	\$16
O&M	CE-Finance	504670	\$6
O&M	SE-Business Development	504670	\$41
O&M	SE-Finance	504670	\$376

Kentucky American Water Company  
2006 Service Company Charge Detail (Per Service Company General Ledger)  
Company Witness: Patrick Baryenbruch

WDRGLC	BUS_UNIT	DESCRIPTION	WDOBJ	Total
O&M	SE	Human Resources	504670	\$568
O&M	SE	Maintenance	504670	\$118
O&M	SE	Operational Risk	504670	\$146
O&M	WE	Human Resources	504670	\$40
O&M	WE	Maintenance	504670	\$124
O&M	WE	Operational Risk	504670	\$2
O&M	SSC	Accounts Payable	504670	\$351
O&M	SSC	Administration	504670	\$37
O&M	SSC	Business Support Services	504670	\$2,711
O&M	SSC	Cash Management	504670	\$43
O&M	SSC	Employee Services	504670	\$1,732
O&M	SSC	Financial Reporting	504670	\$3
O&M	SSC	Tax	504670	(\$47)
O&M	CORP	Supply Chain-Sourcing	504670	\$574
O&M	SE	Supply Chain	504670	\$51
O&M	WE	Supply Chain	504670	\$0
O&M	CORP	Prop Mgmt Development	505100	\$145
O&M	CORP	Regulatory UFS	505100	\$145
O&M	CORP	ITS Design Authority	505100	\$365
O&M	CORP	ITS PMO	505100	\$0
O&M	CORP	Supply Chain-Sourcing	505100	\$421
O&M	NE	Supply Chain	505100	\$361
O&M	CORP	Chief Growth Officer	506100	\$569
O&M	CORP	Finance	506100	\$1,854
O&M	CORP	Legal Admin	506100	\$37
O&M	CORP	Non-Departmental Costs	506100	\$845,195
O&M	CORP	Prop Mgmt Development	506100	\$1,182
O&M	CORP	Property Management	506100	\$889
O&M	CORP	Reporting & Compliance	506100	\$502
O&M	CORP	Research & Env Excellence	506100	(\$0)
O&M	CORP	ITS PMO	506100	\$0
O&M	CE	Business Development	506100	(\$6)
O&M	WE	Business Development	506100	(\$7)
O&M	CORP	Supply Chain-Sourcing	506100	\$12
O&M	BVLAB	Water Quality	507100	\$42
O&M	CCA	Billing	507100	\$0
O&M	CCA	Education & Development	507100	\$2
O&M	CORP	Audit	507100	\$82
O&M	CORP	Backfill Reg App	507100	\$2
O&M	CORP	Benefits Service Center	507100	\$17
O&M	CORP	Business Center HR	507100	\$15
O&M	CORP	COE-Engineering	507100	\$0
O&M	CORP	External Affairs	507100	\$26
O&M	CORP	Finance	507100	\$315
O&M	CORP	HR Labor Relations	507100	\$114
O&M	CORP	Income Tax	507100	\$63
O&M	CORP	Investor Relations	507100	\$119
O&M	CORP	Legal	507100	\$27
O&M	CORP	Operational Performance	507100	\$18
O&M	CORP	Product & Serv Innovation	507100	\$3
O&M	CORP	Prop Mgmt Development	507100	\$196
O&M	CORP	Regulatory UFS	507100	\$162
O&M	CORP	Reporting & Compliance	507100	\$24
O&M	CORP	Research & Env Excellence	507100	\$10
O&M	CORP	ITS Admin	507100	\$27
O&M	CORP	ITS Application Developm	507100	\$74
O&M	CORP	ITS Design Authority	507100	\$102
O&M	CORP	ITS Enterprise Servers	507100	\$59
O&M	CORP	ITS Infra/Oper Admin	507100	\$1
O&M	CORP	ITS Quality Assurance	507100	\$12
O&M	CE	External Affairs	507100	\$1
O&M	SE	Business Development	507100	\$21
O&M	SE	Finance	507100	\$233
O&M	SE	Human Resources	507100	\$5
O&M	SE	Legal	507100	\$24
O&M	SE	Maintenance	507100	\$1
O&M	SSC	Accounts Payable	507100	\$17

Kentucky American Water Company  
2006 Service Company Charge Detail (Per Service Company General Ledger)  
Company Witness: Patrick Baryenbruch

WDRGIC	BUS_UNIT DESCRIPTION	WDOB1	Total
O&M	SSC-Administration	507100	\$5
O&M	SSC-Cash Management	507100	\$10
O&M	SSC-Employee Services	507100	\$93
O&M	SSC-Financial Reporting	507100	\$177
O&M	SSC-General Accounting	507100	\$138
O&M	SSC-Tax	507100	\$16
O&M	CORP-Supply Chain-Sourcing	507100	\$114
O&M	NE-Supply Chain	507100	\$12
O&M	CORP-Prop Mgmt Development	508100	\$44
O&M	BVLAB-Water Quality	508101	\$154
O&M	CCA-Call Handling	508101	\$150
O&M	CCA-Collections	508101	\$13
O&M	CCA-Human Resources	508101	\$23
O&M	CCP-Call Handling	508101	\$42
O&M	CCP-Operations and Support	508101	\$1
O&M	CORP-Audit	508101	\$184
O&M	CORP-Benefits Service Center	508101	\$78
O&M	CORP-Business Center HR	508101	\$35
O&M	CORP-CEO	508101	\$330
O&M	CORP-COE-Engineering	508101	\$1
O&M	CORP-External Affairs	508101	\$107
O&M	CORP-External Communications	508101	\$51
O&M	CORP-Finance	508101	\$758
O&M	CORP-HR Labor Relations	508101	\$206
O&M	CORP-Income Tax	508101	\$178
O&M	CORP-Investor Relations	508101	\$209
O&M	CORP-Legal	508101	\$96
O&M	CORP-Marketing & Sales	508101	\$7
O&M	CORP-Operational Performance	508101	\$26
O&M	CORP-Reporting & Compliance	508101	\$94
O&M	CORP-Research & Env Excellence	508101	\$69
O&M	CORP-ITS Admin	508101	\$338
O&M	CORP-ITS Application Developm	508101	\$228
O&M	CORP-ITS Client Rel/Helpdesk	508101	\$75
O&M	CORP-ITS Enterprise Servers	508101	\$213
O&M	CORP-ITS PMO	508101	\$7
O&M	CORP-ITS Quality Assurance	508101	\$59
O&M	CORP-ITS Tech Architecture	508101	\$43
O&M	NE-ITS Client Relations	508101	\$48
O&M	CE-External Affairs	508101	\$2
O&M	SE-Business Development	508101	\$30
O&M	SE-Customer Relations	508101	\$250
O&M	SE-Environmental Mgmt	508101	\$31
O&M	SE-Finance	508101	\$529
O&M	SE-Legal	508101	\$134
O&M	SE-Maintenance	508101	\$11
O&M	SE-Operational Risk	508101	\$163
O&M	SSC-Accounts Payable	508101	\$300
O&M	SSC-Administration	508101	\$5
O&M	SSC-Cash Management	508101	\$41
O&M	SSC-Employee Services	508101	\$367
O&M	SSC-Financial Reporting	508101	\$297
O&M	SSC-Fixed Assets/Job Cost	508101	\$113
O&M	SSC-General Accounting	508101	\$481
O&M	SSC-Rates & Regulation	508101	\$2
O&M	SSC-Tax	508101	\$93
O&M	CORP-Supply Chain-Sourcing	508101	\$82
O&M	BVLAB-Water Quality	515100	\$0
O&M	CCA-Operations & Performance	515100	\$0
O&M	CCP-Operations and Support	515100	\$0
O&M	SSC-Facility Services	515100	\$0
O&M	CORP-Audit	520100	\$2
O&M	CORP-HR Comp/Benefits	520100	\$2
O&M	CORP-Human Resources	520100	\$525
O&M	CORP-Operational Risk	520100	\$68
O&M	CORP-ITS Enterprise Servers	520100	\$69
O&M	SE-ITS Client Relations	520100	\$11



Kentucky American Water Company  
2006 Service Company Charge Detail (Per Service Company General Ledger)  
Company Witness: Patrick Baryenbruch

WDRGLC	BUS_UNIT DESCRIPTION	WDOBJ	Total
O&M	CE-Finance	520100	\$71
O&M	CE-Maintenance	520100	\$226
O&M	NE-Business Development	520100	\$0
O&M	SE-Business Development	520100	(\$2)
O&M	SE-Engineering	520100	(\$4)
O&M	SE-Maintenance	520100	\$718
O&M	WE-Network	520100	\$7
O&M	SSC-Accounts Payable	520100	\$25
O&M	SSC-Cash Management	520100	(\$257)
O&M	CCA-Administration	531000	\$1,768
O&M	CORP-Audit	532000	(\$624)
O&M	CORP-Finance	532000	\$4,106
O&M	CORP-Human Resources	532000	\$4,042
O&M	CORP-Income Tax	532000	\$3,738
O&M	CORP-Property Management	532000	\$0
O&M	CORP-Reporting & Compliance	532000	\$16,740
O&M	CORP-Strategy & Planning	532000	\$53
O&M	CORP-ITS Admin	532000	\$7
O&M	CE-Business Development	532000	\$18
O&M	SE-Human Resources	532000	(\$363)
O&M	SE-Legal	532000	(\$71)
O&M	SSC-Administration	532000	\$23
O&M	SSC-Fixed Assets/Job Cost	532000	\$17
O&M	BVLAB-Water Quality	533000	\$318
O&M	CCA-Human Resources	533000	\$1,225
O&M	CCA-Operations & Performance	533000	\$15
O&M	CCP-Operations and Support	533000	\$73
O&M	CORP-Business Change	533000	\$0
O&M	CORP-Corporate Bus Development	533000	\$231
O&M	CORP-Finance	533000	\$223
O&M	CORP-Government Affairs	533000	\$570
O&M	CORP-HR Comp/Benefits	533000	\$4,097
O&M	CORP-HR Labor Relations	533000	\$131
O&M	CORP-Human Resources	533000	\$3
O&M	CORP-Legal	533000	\$4,978
O&M	CORP-Marketing & Sales	533000	\$84
O&M	CORP-Non-Departmental Costs	533000	\$5,389
O&M	CORP-Property Management	533000	\$0
O&M	CORP-Research & Env Excellence	533000	\$497
O&M	CORP-ITS Admin	533000	\$1,418
O&M	CORP-ITS Enterprise Servers	533000	\$0
O&M	CORP-ITS Network Comm	533000	\$3
O&M	SE-Legal	533000	\$1,580
O&M	SE-Maintenance	533000	\$121
O&M	WE-Legal	533000	\$300
O&M	SSC-Tax	533000	\$0
O&M	CORP-Supply Chain-Sourcing	533000	\$3,480
O&M	CORP-Operational Risk	533001	\$198
O&M	CORP-ITS Enterprise Servers	533001	(\$0)
O&M	BVLAB-Water Quality	534998	\$14,174
O&M	CCA-Administration	534998	\$3,465
O&M	CCA-Billing	534998	\$20,891
O&M	CCA-Business Services	534998	\$9,296
O&M	CCA-Call Handling	534998	\$49,885
O&M	CCA-Collections	534998	\$6,044
O&M	CCA-Education & Development	534998	\$10,796
O&M	CCA-Human Resources	534998	\$1,612
O&M	CCA-Operations & Performance	534998	\$6,378
O&M	CCP-Administration	534998	\$1,965
O&M	CCP-Billing	534998	\$146
O&M	CCP-Business Services	534998	\$196
O&M	CCP-Call Handling	534998	\$47,184
O&M	CCP-Collections	534998	\$38
O&M	CCP-Education & Development	534998	\$648
O&M	CCP-Human Resources ODI	534998	\$1,714
O&M	CCP-Operations and Support	534998	\$1,406
O&M	CORP-Asset Management	534998	\$3,112

Kentucky American Water Company  
 2006 Service Company Charge Detail (Per Service Company General Ledger)  
 Company Witness: Patrick Baryenbruch

WDRGEO	BUS UNIT DESCRIPTION	WDOBU	Total
O&M	CORP-Audit	534998	\$4,934
O&M	CORP-Backfill Reg App	534998	\$1,196
O&M	CORP-Benefits Service Center	534998	\$3,381
O&M	CORP-Building Services	534998	\$1,651
O&M	CORP-Building Services Woodcre	534998	\$734
O&M	CORP-Business Center HR	534998	\$2,431
O&M	CORP-Business Change	534998	\$99
O&M	CORP-CEO	534998	\$2,135
O&M	CORP-Chief Growth Officer	534998	\$98
O&M	CORP-Chief Operating Officer	534998	\$5,495
O&M	CORP-COE O&M	534998	\$88
O&M	CORP-COE-Engineering	534998	\$7,850
O&M	CORP-Corp Social Resp	534998	\$16
O&M	CORP-Corporate Bus Development	534998	\$3,876
O&M	CORP-External Affairs	534998	\$3,332
O&M	CORP-External Communications	534998	\$1,091
O&M	CORP-Finance	534998	\$11,788
O&M	CORP-Finance Service Co	534998	\$2,528
O&M	CORP-HR Comp/Benefits	534998	\$2,265
O&M	CORP-HR Labor Relations	534998	\$809
O&M	CORP-HR Strategic Staffing	534998	\$448
O&M	CORP-HR Systems & Processes	534998	\$1,683
O&M	CORP-HR Talent Development	534998	\$2,289
O&M	CORP-Human Resources	534998	\$443
O&M	CORP-Income Tax	534998	\$2,228
O&M	CORP-Internal Communications	534998	\$843
O&M	CORP-Investor Relations	534998	\$1,003
O&M	CORP-Legal	534998	\$4,254
O&M	CORP-Legal Admin	534998	\$1,455
O&M	CORP-Marketing & Sales	534998	\$1,389
O&M	CORP-Non-Departmental Costs	534998	\$302,111
O&M	CORP-Operational Performance	534998	\$2,647
O&M	CORP-Operational Risk	534998	\$3,938
O&M	CORP-Product & Serv Innovation	534998	\$911
O&M	CORP-Prop Mgmt Development	534998	\$858
O&M	CORP-Property Management	534998	(\$87)
O&M	CORP-Regulatory UFS	534998	\$3,821
O&M	CORP-Reporting & Compliance	534998	\$1,634
O&M	CORP-Research & Env Excellence	534998	\$5,795
O&M	CORP-Shared Bus Services Admin	534998	(\$2)
O&M	CORP-STEP Project	534998	\$31
O&M	CORP-Strategy & Planning	534998	\$324
O&M	NE-Building Services Woodcrest	534998	\$30
O&M	CE-ITS Client Relations	534998	\$150
O&M	CORP-ITS Admin	534998	\$1,519
O&M	CORP-ITS Application Architec	534998	\$4,468
O&M	CORP-ITS Application Developm	534998	\$6,986
O&M	CORP-ITS Bus Development	534998	\$1,925
O&M	CORP-ITS Client Rel Admin	534998	\$880
O&M	CORP-ITS Client Rel/Helpdesk	534998	\$2,912
O&M	CORP-ITS Core Bus Sys Admin	534998	\$732
O&M	CORP-ITS Design Authority	534998	\$1,435
O&M	CORP-ITS Enterprise Servers	534998	\$4,268
O&M	CORP-ITS Infra/Oper Admin	534998	\$997
O&M	CORP-ITS Network Comm	534998	\$2,069
O&M	CORP-ITS PMO	534998	\$5,183
O&M	CORP-ITS Production	534998	\$3,299
O&M	CORP-ITS Quality Assurance	534998	\$2,563
O&M	CORP-ITS Strategy/Governance	534998	\$723
O&M	CORP-ITS Tech Architecture	534998	\$2,207
O&M	CORP-ITS Telecom	534998	\$1,662
O&M	NE-ITS Client Relations	534998	\$553
O&M	SE-ITS Client Relations	534998	\$13,712
O&M	WE-ITS Client Relations	534998	\$3
O&M	CE-Administration	534998	\$415
O&M	CE-Business Development	534998	\$144
O&M	CE-Customer Relations	534998	\$237

Kentucky American Water Company  
2006 Service Company Charge Detail (Per Service Company General Ledger)  
Company Witness: Patrick Baryenbruch

WDRCLC	BUS UNIT DESCRIPTION	WDOBJ	Total
O&M	CE-Engineering	534998	\$593
O&M	CE-Environmental Mgmt	534998	\$139
O&M	CE-External Affairs	534998	\$110
O&M	CE-Finance	534998	\$286
O&M	CE-Human Resources	534998	\$188
O&M	CE-Legal	534998	\$129
O&M	CE-Maintenance	534998	\$169
O&M	CE-Network	534998	\$46
O&M	CE-Operational Risk	534998	\$107
O&M	CE-Production	534998	\$63
O&M	NE-Administration	534998	\$1,241
O&M	NE-Business Development	534998	\$570
O&M	NE-Customer Field Services	534998	\$292
O&M	NE-Engineering	534998	\$131
O&M	NE-Environmental Mgmt	534998	\$21
O&M	NE-External Affairs	534998	\$294
O&M	NE-Finance	534998	\$1,126
O&M	NE-Human Resources	534998	\$620
O&M	NE-Legal	534998	\$522
O&M	NE-Maintenance	534998	\$68
O&M	NE-Network	534998	\$145
O&M	NE-Operational Risk	534998	\$323
O&M	NE-Production	534998	\$103
O&M	SE-Administration	534998	\$11,360
O&M	SE-Business Development	534998	\$18,616
O&M	SE-Customer Relations	534998	\$22,064
O&M	SE-Engineering	534998	\$27,567
O&M	SE-Environmental Mgmt	534998	\$13,594
O&M	SE-External Affairs	534998	\$9,599
O&M	SE-Finance	534998	\$24,974
O&M	SE-Human Resources	534998	\$9,886
O&M	SE-Legal	534998	\$14,280
O&M	SE-Maintenance	534998	\$20,970
O&M	SE-Network	534998	\$7,036
O&M	SE-Operational Risk	534998	\$5,084
O&M	SE-Production	534998	\$5,059
O&M	WE-Administration	534998	(\$2)
O&M	WE-Asset Planning	534998	\$9
O&M	WE-Business Development	534998	\$13
O&M	WE-Customer Relations	534998	\$2
O&M	WE-Engineering	534998	\$1
O&M	WE-Environmental Mgmt	534998	\$2
O&M	WE-External Affairs	534998	\$2
O&M	WE-Finance	534998	\$14
O&M	WE-Human Resources	534998	\$6
O&M	WE-Legal	534998	\$2
O&M	WE-Maintenance	534998	\$1
O&M	WE-Network	534998	\$6
O&M	WE-Operational Risk	534998	\$2
O&M	WE-Production	534998	\$6
O&M	WE-Technical Services	534998	\$3
O&M	SSC-Accounts Payable	534998	\$7,115
O&M	SSC-Administration	534998	\$4,942
O&M	SSC-Business Support Services	534998	\$4,192
O&M	SSC-Cash Management	534998	\$6,400
O&M	SSC-Employee Services	534998	\$10,914
O&M	SSC-Financial Reporting	534998	\$1,387
O&M	SSC-Fixed Assets/Job Cost	534998	\$6,101
O&M	SSC-General Accounting	534998	\$8,445
O&M	SSC-Planning & Reporting	534998	(\$8)
O&M	SSC-Project Management	534998	\$1,738
O&M	SSC-Rates & Regulation	534998	\$4,994
O&M	SSC-Tax	534998	\$3,864
O&M	CE-Supply Chain	534998	\$29
O&M	CORP-Supply Chain-Sourcing	534998	\$12,393
O&M	NE-Supply Chain	534998	\$64
O&M	SE-Supply Chain	534998	\$2,800

Kentucky American Water Company  
2006 Service Company Charge Detail (Per Service Company General Ledger)  
Company Witness: Patrick Baryenbruch

WDRGLC	BUS UNIT DESCRIPTION	WDOB	Total
O&M	WE-Supply Chain	534998	\$3
O&M	BVLAB-Water Quality	534999	\$48,639
O&M	CCA-Administration	534999	\$18,645
O&M	CCA-Business Services	534999	\$38
O&M	CCA-Call Handling	534999	\$373
O&M	CCA-Collections	534999	\$350
O&M	CCA-Human Resources	534999	\$437
O&M	CCA-Operations & Performance	534999	\$141,054
O&M	CCP-Administration	534999	\$31,786
O&M	CCP-Business Services	534999	\$27,941
O&M	CCP-Call Handling	534999	\$8,236
O&M	CCP-Education & Development	534999	\$55
O&M	CCP-Human Resources ODI	534999	\$77
O&M	CCP-Operations and Support	534999	\$52,574
O&M	CORP-1000 Voorhees Building	534999	\$78
O&M	CORP-Asset Management	534999	\$0
O&M	CORP-Audit	534999	\$818
O&M	CORP-Balance Sheet	534999	\$0
O&M	CORP-Benefits Service Center	534999	\$260
O&M	CORP-Building Services	534999	\$143,014
O&M	CORP-Building Services Woodcre	534999	\$66,333
O&M	CORP-Business Center HR	534999	(\$2)
O&M	CORP-CEO	534999	\$825
O&M	CORP-Chief Growth Officer	534999	\$470
O&M	CORP-Chief Operating Officer	534999	\$2,334
O&M	CORP-COE O&M	534999	\$24
O&M	CORP-COE-Engineering	534999	\$422
O&M	CORP-Corporate Bus Development	534999	\$1,559
O&M	CORP-External Affairs	534999	\$1,494
O&M	CORP-Finance	534999	(\$17,777)
O&M	CORP-HR Comp/Benefits	534999	\$1,070
O&M	CORP-HR Strategic Staffing	534999	\$11
O&M	CORP-Human Resources	534999	(\$847)
O&M	CORP-Income Tax	534999	\$21
O&M	CORP-Internal Communications	534999	\$31
O&M	CORP-Investor Relations	534999	\$598
O&M	CORP-Legal	534999	\$2,833
O&M	CORP-Legal Admin	534999	\$1,314
O&M	CORP-Marketing & Sales	534999	\$1,633
O&M	CORP-Non-Departmental Costs	534999	\$17,369
O&M	CORP-Operational Performance	534999	\$47
O&M	CORP-Operational Risk	534999	\$1,115
O&M	CORP-Product & Serv Innovation	534999	\$105
O&M	CORP-Prop Mgmt Development	534999	\$48
O&M	CORP-Property Management	534999	\$15
O&M	CORP-Regulatory UFS	534999	\$1,464
O&M	CORP-Research & Env Excellence	534999	\$2,228
O&M	CORP-Shared Bus Services Admin	534999	\$192
O&M	CORP-STEP Project	534999	(\$4)
O&M	NE-Building Services Woodcrest	534999	\$345
O&M	CE-ITS Client Relations	534999	\$0
O&M	CORP-ITS Admin	534999	\$4,605
O&M	CORP-ITS Application Developm	534999	(\$1)
O&M	CORP-ITS Enterprise Servers	534999	\$75,786
O&M	CORP-ITS Infra/Oper Admin	534999	\$363
O&M	CORP-ITS Production	534999	\$136,062
O&M	NE-ITS Client Relations	534999	\$19
O&M	SE-ITS Client Relations	534999	\$24
O&M	WE-ITS Client Relations	534999	(\$0)
O&M	CE-Administration	534999	\$1,214
O&M	CE-Business Development	534999	\$5
O&M	CE-Customer Relations	534999	\$2
O&M	CE-External Affairs	534999	\$0
O&M	CE-Finance	534999	\$32
O&M	CE-Human Resources	534999	\$61
O&M	CE-Legal	534999	\$1
O&M	CE-Maintenance	534999	\$0

Kentucky American Water Company  
2006 Service Company Charge Detail (Per Service Company General Ledger)  
Company Witness: Patrick Baryenbruch

WDRGLC	BUS UNIT DESCRIPTION	WDOBJ	Total
O&M	CE-Operational Risk	534999	\$0
O&M	CE-Production	534999	(\$0)
O&M	NE-Administration	534999	\$714
O&M	NE-Business Development	534999	\$172
O&M	NE-External Affairs	534999	\$200
O&M	NE-Finance	534999	\$202
O&M	NE-Human Resources	534999	\$209
O&M	NE-Legal	534999	\$322
O&M	NE-Production	534999	\$7
O&M	SE-Administration	534999	\$123,757
O&M	SE-Business Development	534999	\$3,983
O&M	SE-Customer Relations	534999	\$226
O&M	SE-Engineering	534999	\$3,789
O&M	SE-Environmental Mgmt	534999	\$195
O&M	SE-External Affairs	534999	\$4,973
O&M	SE-Finance	534999	\$5,321
O&M	SE-Human Resources	534999	\$3,820
O&M	SE-Legal	534999	\$6,025
O&M	SE-Maintenance	534999	\$332
O&M	SE-Network	534999	\$3,961
O&M	SE-Operational Risk	534999	\$360
O&M	SE-Production	534999	\$2,406
O&M	WE-Administration	534999	\$36
O&M	WE-Asset Planning	534999	(\$0)
O&M	WE-Business Development	534999	\$0
O&M	WE-Engineering	534999	\$0
O&M	WE-External Affairs	534999	\$2
O&M	WE-Finance	534999	\$1
O&M	WE-Legal	534999	\$3
O&M	WE-Maintenance	534999	\$0
O&M	WE-Network	534999	\$0
O&M	WE-Operational Risk	534999	(\$0)
O&M	WE-Production	534999	\$4
O&M	SSC-Administration	534999	\$8,739
O&M	SSC-Cash Management	534999	\$143
O&M	SSC-Facility Services	534999	\$22,309
O&M	SSC-General Accounting	534999	\$0
O&M	SSC-Tax	534999	\$1,121
O&M	CORP-Supply Chain-Pass Thru	534999	\$18
O&M	CORP-Supply Chain-Sourcing	534999	\$918
O&M	SE-Supply Chain	534999	\$104
O&M	BVLAB-Water Quality	535000	\$32
O&M	CCA-Administration	535000	\$210
O&M	CCA-Billing	535000	\$2
O&M	CCA-Business Services	535000	\$1,435
O&M	CCA-Call Handling	535000	\$4
O&M	CCA-Collections	535000	\$143,280
O&M	CCA-Education & Development	535000	\$27
O&M	CCA-Human Resources	535000	\$44
O&M	CCA-Operations & Performance	535000	\$21,934
O&M	CCP-Billing	535000	\$8,542
O&M	CCP-Education & Development	535000	\$1,030
O&M	CCP-Human Resources ODI	535000	\$20
O&M	CCP-Operations and Support	535000	(\$135)
O&M	CORP-Audit	535000	\$521
O&M	CORP-Building Services	535000	(\$0)
O&M	CORP-Business Center HR	535000	\$337
O&M	CORP-Business Change	535000	\$5,440
O&M	CORP-CEO	535000	\$10,191
O&M	CORP-Corp Social Resp	535000	\$469
O&M	CORP-Corporate Bus Development	535000	\$231
O&M	CORP-External Affairs	535000	\$8,080
O&M	CORP-External Communications	535000	\$6,475
O&M	CORP-Finance	535000	\$40,823
O&M	CORP-HR Comp/Benefits	535000	\$23,141
O&M	CORP-HR Labor Relations	535000	(\$263)
O&M	CORP-HR Strategic Staffing	535000	\$354

Kentucky American Water Company  
2006 Service Company Charge Detail (Per Service Company General Ledger)  
Company Witness: Patrick Baryenbruch

WDRGLC	BUS UNIT DESCRIPTION	WDOBJ	Total
O&M	CORP-HR Systems & Processes	535000	\$387
O&M	CORP-HR Talent Development	535000	\$3,851
O&M	CORP-Human Resources	535000	\$1,336
O&M	CORP-Income Tax	535000	\$1,601
O&M	CORP-Internal Communications	535000	\$5,399
O&M	CORP-Investor Relations	535000	\$0
O&M	CORP-Legal	535000	\$720
O&M	CORP-Legal Admin	535000	\$84
O&M	CORP-Marketing & Sales	535000	\$6,185
O&M	CORP-Non-Departmental Costs	535000	\$110
O&M	CORP-Operational Risk	535000	\$3,827
O&M	CORP-Prop Mgmt Development	535000	\$61
O&M	CORP-Property Management	535000	\$0
O&M	CORP-Regulatory UFS	535000	\$7,330
O&M	CORP-Reporting & Compliance	535000	\$418,746
O&M	CORP-Research & Env Excellence	535000	\$5,752
O&M	CORP-Shared Bus Services Admin	535000	\$767
O&M	CORP-STEP Project	535000	\$1,928
O&M	CE-ITS Client Relations	535000	\$59
O&M	CORP-ITS Admin	535000	\$39,560
O&M	CORP-ITS Application Architec	535000	\$98
O&M	CORP-ITS Application Developm	535000	\$7,999
O&M	CORP-ITS Client Rel Admin	535000	\$0
O&M	CORP-ITS Client Rel/Helpdesk	535000	\$0
O&M	CORP-ITS Design Authority	535000	(\$7,036)
O&M	CORP-ITS Enterprise Servers	535000	\$24,911
O&M	CORP-ITS Network Comm	535000	\$100
O&M	CORP-ITS PMO	535000	\$166
O&M	CORP-ITS Production	535000	\$7,357
O&M	CORP-ITS Quality Assurance	535000	(\$154)
O&M	CORP-ITS Tech Architecture	535000	\$260
O&M	NE-ITS Client Relations	535000	(\$265)
O&M	SE-ITS Client Relations	535000	(\$25)
O&M	CE-Customer Relations	535000	\$0
O&M	CE-Human Resources	535000	\$27
O&M	CE-Operational Risk	535000	\$10
O&M	SE-Administration	535000	\$414
O&M	SE-Business Development	535000	\$1,688
O&M	SE-Environmental Mgmt	535000	\$95
O&M	SE-External Affairs	535000	\$670
O&M	SE-Finance	535000	\$14
O&M	SE-Human Resources	535000	(\$621)
O&M	SE-Legal	535000	\$403
O&M	SSC-Accounts Payable	535000	\$9,047
O&M	SSC-Administration	535000	\$10,847
O&M	SSC-Employee Services	535000	\$1,406
O&M	SSC-Financial Reporting	535000	\$0
O&M	SSC-General Accounting	535000	(\$0)
O&M	SSC-Planning & Reporting	535000	\$0
O&M	SSC-Project Management	535000	\$166
O&M	SSC-Tax	535000	\$15,855
O&M	CORP-Supply Chain-Sourcing	535000	\$2,033
O&M	NE-Supply Chain	535000	\$1,514
O&M	BVLAB-Water Quality	535001	\$1,303
O&M	CCA-Billing	535001	\$18
O&M	CCA-Business Services	535001	(\$11)
O&M	CCA-Call Handling	535001	\$187
O&M	CCA-Collections	535001	\$95
O&M	CCA-Human Resources	535001	\$1,250
O&M	CCA-Operations & Performance	535001	\$133
O&M	CCP-Human Resources ODI	535001	\$80
O&M	CCP-Operations and Support	535001	\$28
O&M	CORP-Building Services Woodcre	535001	\$56
O&M	CORP-Business Change	535001	(\$915)
O&M	CORP-CEO	535001	\$0
O&M	CORP-Chief Growth Officer	535001	\$20
O&M	CORP-COE-Engineering	535001	\$35

Kentucky American Water Company  
2006 Service Company Charge Detail (Per Service Company General Ledger)  
Company Witness: Patrick Baryenbruch

WDRGLEC	BUS_UNIT DESCRIPTION	WDOB#	Total
O&M	CORP-External Affairs	535001	\$0
O&M	CORP-Finance	535001	\$9,058
O&M	CORP-HR Comp/Benefits	535001	\$1,170
O&M	CORP-HR Talent Development	535001	\$0
O&M	CORP-Income Tax	535001	\$8,117
O&M	CORP-Legal	535001	\$0
O&M	CORP-Legal Admin	535001	\$64
O&M	CORP-Operational Performance	535001	\$1,302
O&M	CORP-Research & Env Excellence	535001	\$7
O&M	CE-ITS Client Relations	535001	\$552
O&M	CORP-ITS Admin	535001	\$655
O&M	CORP-ITS Application Architec	535001	(\$2,596)
O&M	CORP-ITS Application Developm	535001	\$5
O&M	CORP-ITS Client Rel/Helpdesk	535001	\$3,442
O&M	CORP-ITS Enterprise Servers	535001	\$1,689
O&M	CORP-ITS Tech Architecture	535001	\$1,327
O&M	NE-ITS Client Relations	535001	\$0
O&M	WE-ITS Client Relations	535001	\$380
O&M	SE-Business Development	535001	\$297
O&M	SE-Finance	535001	\$4,229
O&M	SE-Human Resources	535001	\$457
O&M	SSC-Accounts Payable	535001	\$4,494
O&M	SSC-Administration	535001	\$1,328
O&M	SSC-Business Support Services	535001	\$26
O&M	SSC-Cash Management	535001	\$1,139
O&M	SSC-Employee Services	535001	\$27,044
O&M	SSC-Facility Services	535001	\$43
O&M	SSC-Financial Reporting	535001	\$8,646
O&M	SSC-Fixed Assets/Job Cost	535001	\$9,560
O&M	SSC-General Accounting	535001	\$16,077
O&M	SSC-Planning & Reporting	535001	\$0
O&M	SSC-Project Management	535001	\$21,233
O&M	SSC-Tax	535001	\$28,772
O&M	CORP-Supply Chain-Sourcing	535001	(\$669)
O&M	CORP-ITS Application Architec	535002	\$449
O&M	CORP-ITS Tech Architecture	535002	\$50
O&M	SSC-Administration	535002	\$1
O&M	BVLAB-Water Quality	536000	\$53
O&M	CORP-HR Strategic Staffing	536000	\$2
O&M	SSC-Administration	536000	\$329
O&M	CORP-Supply Chain-Sourcing	536000	\$35
O&M	BVLAB-Water Quality	541000	\$99
O&M	CCA-Operations & Performance	541000	\$22,796
O&M	CCP-Operations and Support	541000	\$5,828
O&M	CORP-1000 Voorhees Building	541000	\$5,312
O&M	CORP-External Affairs	541000	\$26
O&M	CORP-Finance	541000	\$320
O&M	CORP-Non-Departmental Costs	541000	(\$16,351)
O&M	CORP-Research & Env Excellence	541000	\$2,987
O&M	CORP-STEP Project	541000	\$17,211
O&M	CORP-ITS Infra/Oper Admin	541000	(\$840)
O&M	CORP-ITS Production	541000	\$2,521
O&M	SE-ITS Client Relations	541000	\$2,256
O&M	SE-Administration	541000	\$1,167
O&M	SE-Engineering	541000	\$756
O&M	SE-External Affairs	541000	\$2,176
O&M	SE-Human Resources	541000	\$1,088
O&M	SE-Legal	541000	\$705
O&M	SE-Maintenance	541000	\$605
O&M	SE-Operational Risk	541000	\$1,088
O&M	SSC-Facility Services	541000	\$24,290
O&M	BVLAB-Water Quality	541400	\$393
O&M	CCA-Operations & Performance	541400	\$193
O&M	CCP-Operations and Support	541400	\$59
O&M	CORP-1000 Voorhees Building	541400	\$73
O&M	CORP-Audit	541400	\$39
O&M	CORP-Benefits Service Center	541400	\$8



Kentucky American Water Company  
2006 Service Company Charge Detail (Per Service Company General Ledger)  
Company Witness: Patrick Baryenbruch

WDRELC	BUS UNIT DESCRIPTION	WDOB	Total
O&M	CORP-Building Services	541400	\$42
O&M	CORP-Legal Admin	541400	\$0
O&M	CORP-Operational Risk	541400	\$105
O&M	CORP-Research & Env Excellence	541400	\$513
O&M	CORP-ITS Enterprise Servers	541400	\$306
O&M	CORP-ITS Production	541400	\$1,083
O&M	SE-Administration	541400	\$12
O&M	SSC-Facility Services	541400	\$242
O&M	CCA-Administration	550000	\$272
O&M	CCP-Operations and Support	550000	\$2
O&M	CORP-Audit	550000	\$287
O&M	CORP-CEO	550000	\$212
O&M	CORP-Chief Operating Officer	550000	\$584
O&M	CORP-COE-Engineering	550000	\$61
O&M	CORP-Corporate Bus Development	550000	\$20
O&M	CORP-External Affairs	550000	\$105
O&M	CORP-Finance	550000	\$943
O&M	CORP-HR Comp/Benefits	550000	\$206
O&M	CORP-HR Labor Relations	550000	\$157
O&M	CORP-HR Systems & Processes	550000	\$229
O&M	CORP-HR Talent Development	550000	\$174
O&M	CORP-Human Resources	550000	\$264
O&M	CORP-Internal Communications	550000	\$68
O&M	CORP-Investor Relations	550000	\$164
O&M	CORP-Legal	550000	\$426
O&M	CORP-Legal Admin	550000	\$13
O&M	CORP-Operational Performance	550000	\$223
O&M	CORP-Operational Risk	550000	\$435
O&M	CORP-Regulatory UFS	550000	\$396
O&M	CORP-Research & Env Excellence	550000	\$272
O&M	CORP-Shared Bus Services Admin	550000	\$0
O&M	CE-ITS Client Relations	550000	\$3
O&M	CORP-ITS Admin	550000	\$211
O&M	CORP-ITS Infra/Oper Admin	550000	\$11
O&M	CE-Customer Relations	550000	\$1
O&M	CE-Engineering	550000	\$1
O&M	CE-Environmental Mgmt	550000	\$2
O&M	CE-Maintenance	550000	\$2
O&M	NE-Administration	550000	\$10
O&M	NE-Finance	550000	\$1
O&M	SE-Business Development	550000	\$379
O&M	SE-Engineering	550000	\$4
O&M	SE-External Affairs	550000	\$1
O&M	SE-Finance	550000	\$678
O&M	SE-Human Resources	550000	\$791
O&M	SE-Legal	550000	\$4,776
O&M	SE-Maintenance	550000	\$70
O&M	SE-Network	550000	\$895
O&M	SE-Operational Risk	550000	\$26
O&M	SE-Production	550000	\$19
O&M	WE-Maintenance	550000	\$8
O&M	WE-Network	550000	\$0
O&M	SSC-Administration	550000	\$699
O&M	SSC-Employee Services	550000	\$13
O&M	SSC-Financial Reporting	550000	\$21
O&M	SSC-Tax	550000	\$49
O&M	CORP-Supply Chain-Pass Thru	550000	\$1
O&M	CORP-Supply Chain-Sourcing	550000	\$196
O&M	BVLAB-Water Quality	550001	\$0
O&M	CCP-Operations and Support	550001	\$53
O&M	CORP-External Affairs	550001	\$2
O&M	CORP-Operational Performance	550001	\$0
O&M	CORP-Prop Mgmt Development	550001	\$20
O&M	CORP-Regulatory UFS	550001	\$56
O&M	CORP-ITS Infra/Oper Admin	550001	\$2
O&M	CE-Administration	550001	\$31
O&M	SE-Administration	550001	(\$1,967)

Kentucky American Water Company  
2006 Service Company Charge Detail (Per Service Company General Ledger)  
Company Witness: Patrick Baryenbruch

WDRGIC	BUS UNIT DESCRIPTION	WDOBJ	Total
O&M	CORP-Supply Chain-Pass Thru	550001	\$12
O&M	CCA-Education & Development	550002	\$1
O&M	CCP-Education & Development	550002	\$1
O&M	CCP-Operations and Support	550002	\$7
O&M	CORP-Chief Operating Officer	550002	(\$0)
O&M	CORP-Operational Performance	550002	\$1
O&M	CE-ITS Client Relations	550002	\$7
O&M	CORP-ITS Infra/Oper Admin	550002	\$7
O&M	WE-ITS Client Relations	550002	\$3
O&M	SE-Administration	550002	(\$1,214)
O&M	SE-Environmental Mgmt	550002	\$6
O&M	SE-Maintenance	550002	\$15
O&M	CORP-Supply Chain-Pass Thru	550002	\$2
O&M	CORP-Supply Chain-Sourcing	550002	(\$1)
O&M	BVLAB-Water Quality	550003	\$3
O&M	CCP-Operations and Support	550003	\$0
O&M	CORP-External Affairs	550003	\$1
O&M	CORP-HR Talent Development	550003	\$0
O&M	CORP-Operational Performance	550003	\$0
O&M	CORP-ITS Infra/Oper Admin	550003	\$6
O&M	SE-Administration	550003	(\$244)
O&M	SE-Maintenance	550003	\$90
O&M	CORP-Non-Departmental Costs	570100	\$18,366
O&M	BVLAB-Water Quality	575000	\$1,359
O&M	CCA-Administration	575000	\$16
O&M	CCA-Billing	575000	\$0
O&M	CCA-Business Services	575000	\$15
O&M	CCA-Collections	575000	\$29
O&M	CCA-Education & Development	575000	\$20
O&M	CCA-Operations & Performance	575000	(\$17,043)
O&M	CCP-Collections	575000	\$9
O&M	CCP-Education & Development	575000	\$12
O&M	CCP-Operations and Support	575000	(\$6,865)
O&M	CORP-Audit	575000	\$3
O&M	CORP-Building Services	575000	\$9
O&M	CORP-Business Center HR	575000	\$2
O&M	CORP-Business Change	575000	\$45
O&M	CORP-CEO	575000	\$48
O&M	CORP-Chief Operating Officer	575000	\$197
O&M	CORP-COE-Engineering	575000	\$14
O&M	CORP-External Affairs	575000	\$9
O&M	CORP-External Communications	575000	\$726
O&M	CORP-Finance	575000	(\$284)
O&M	CORP-Finance Service Co	575000	(\$0)
O&M	CORP-HR Comp/Benefits	575000	\$38
O&M	CORP-HR Strategic Staffing	575000	\$81
O&M	CORP-HR Systems & Processes	575000	\$5
O&M	CORP-HR Talent Development	575000	\$0
O&M	CORP-Human Resources	575000	\$3
O&M	CORP-Internal Communications	575000	\$231
O&M	CORP-Legal	575000	\$1,197
O&M	CORP-Legal Admin	575000	\$0
O&M	CORP-Marketing & Sales	575000	\$22
O&M	CORP-Non-Departmental Costs	575000	\$8,853
O&M	CORP-Operational Performance	575000	\$18
O&M	CORP-Operational Risk	575000	\$189
O&M	CORP-Product & Serv Innovation	575000	\$5
O&M	CORP-Regulatory UFS	575000	\$5,906
O&M	CORP-Research & Env Excellence	575000	(\$16,805)
O&M	CORP-Shared Bus Services Admin	575000	\$4
O&M	CORP-STEP Project	575000	\$0
O&M	CORP-ITS Admin	575000	\$3
O&M	CORP-ITS Core Bus Sys Admin	575000	\$20
O&M	CORP-ITS Design Authority	575000	(\$380)
O&M	CORP-ITS Enterprise Servers	575000	\$67
O&M	CORP-ITS Production	575000	\$15
O&M	CORP-ITS Telecom	575000	\$2

Kentucky American Water Company  
2006 Service Company Charge Detail (Per Service Company General Ledger)  
Company Witness: Patrick Baryenbruch

WDRGLC	BUS UNIT DESCRIPTION	WDOBJ	Total
O&M	NE-ITS Client Relations	575000	\$40
O&M	SE-ITS Client Relations	575000	\$606
O&M	CE-Administration	575000	\$150
O&M	CE-Business Development	575000	\$64
O&M	CE-External Affairs	575000	\$5
O&M	CE-Finance	575000	\$7
O&M	CE-Operational Risk	575000	\$3
O&M	NE-Administration	575000	\$116
O&M	NE-Legal	575000	\$2
O&M	SE-Administration	575000	(\$13)
O&M	SE-Business Development	575000	\$20
O&M	SE-Customer Relations	575000	\$1
O&M	SE-Engineering	575000	\$172
O&M	SE-Environmental Mgmt	575000	\$27
O&M	SE-External Affairs	575000	\$319
O&M	SE-Finance	575000	\$132
O&M	SE-Human Resources	575000	(\$783)
O&M	SE-Legal	575000	\$533
O&M	SE-Maintenance	575000	\$32
O&M	SE-Network	575000	\$422
O&M	SE-Production	575000	\$2
O&M	WE-Engineering	575000	\$2
O&M	WE-Human Resources	575000	\$5
O&M	SSC-Accounts Payable	575000	(\$13,296)
O&M	SSC-Administration	575000	\$77
O&M	SSC-Cash Management	575000	\$60
O&M	SSC-Project Management	575000	\$589
O&M	SSC-Tax	575000	\$2
O&M	CORP-Supply Chain-Sourcing	575000	\$118
O&M	BVLAB-Water Quality	575002	\$1,500
O&M	CCP-Operations and Support	575002	\$11
O&M	CORP-Audit	575002	\$13
O&M	CORP-Chief Operating Officer	575002	\$3
O&M	CORP-Corporate Bus Development	575002	\$9
O&M	CORP-Finance	575002	\$711
O&M	CORP-HR Talent Development	575002	\$1
O&M	CORP-Income Tax	575002	\$146
O&M	CORP-Legal	575002	\$252
O&M	CORP-Marketing & Sales	575002	\$28
O&M	CORP-Operational Risk	575002	\$0
O&M	CORP-Research & Env Excellence	575002	\$2
O&M	CE-ITS Client Relations	575002	\$6
O&M	CE-Business Development	575002	\$5
O&M	CE-External Affairs	575002	\$7
O&M	NE-Administration	575002	\$1
O&M	SE-Administration	575002	\$4
O&M	SE-Business Development	575002	\$782
O&M	SE-External Affairs	575002	\$44
O&M	SE-Human Resources	575002	\$190
O&M	SE-Maintenance	575002	\$947
O&M	WE-Administration	575002	\$3
O&M	WE-External Affairs	575002	\$3,380
O&M	SSC-Administration	575002	\$148
O&M	SSC-Business Support Services	575002	\$6
O&M	SSC-Project Management	575002	\$2
O&M	SSC-Tax	575002	\$121
O&M	CORP-Supply Chain-Sourcing	575002	\$0
O&M	BVLAB-Water Quality	575030	\$27
O&M	CCA-Human Resources	575030	\$31
O&M	CCP-Human Resources ODI	575030	\$20
O&M	CCP-Operations and Support	575030	(\$4)
O&M	CORP-Audit	575030	\$2
O&M	CORP-Corporate Bus Development	575030	\$0
O&M	CORP-Marketing & Sales	575030	\$7,722
O&M	CORP-Regulatory UFS	575030	\$87
O&M	CORP-ITS Strategy/Governance	575030	\$0
O&M	CE-External Affairs	575030	\$23

Kentucky American Water Company  
2006 Service Company Charge Detail (Per Service Company General Ledger)  
Company Witness: Patrick Baryenbruch

WDRGLC	BUS UNIT DESCRIPTION	WDOB	Total
O&M	SE-Business Development	575030	\$69
O&M	SE-Customer Relations	575030	\$25
O&M	SE-Engineering	575030	\$21
O&M	SE-External Affairs	575030	\$21
O&M	SE-Human Resources	575030	\$1,109
O&M	SE-Maintenance	575030	\$91
O&M	WE-External Affairs	575030	\$9
O&M	CORP-Supply Chain-Sourcing	575030	\$6
O&M	CORP-Business Center HR	575100	(\$0)
O&M	CORP-Finance	575100	\$170
O&M	CORP-Legal Admin	575100	\$0
O&M	CCA-Business Services	575130	\$64
O&M	CCA-Education & Development	575130	\$202
O&M	CCA-Operations & Performance	575130	\$17
O&M	CCP-Education & Development	575130	\$69
O&M	CCP-Human Resources ODI	575130	\$32
O&M	CORP-Corp Social Resp	575130	\$106
O&M	CORP-Marketing & Sales	575130	\$176
O&M	CORP-Operational Performance	575130	\$6
O&M	CORP-Operational Risk	575130	\$50
O&M	CORP-STEP Project	575130	\$37
O&M	CE-External Affairs	575130	\$156
O&M	SE-External Affairs	575130	\$595
O&M	BVLAB-Water Quality	575140	\$2
O&M	CCA-Human Resources	575140	\$17
O&M	CCP-Human Resources ODI	575140	\$72
O&M	CORP-Corp Social Resp	575140	\$7,761
O&M	CORP-External Communications	575140	\$105
O&M	CORP-Human Resources	575140	\$116
O&M	SSC-Administration	575140	(\$87)
O&M	CORP-External Communications	575141	\$399
O&M	CCA-Administration	575220	\$0
O&M	CCA-Human Resources	575220	\$21
O&M	CCA-Operations & Performance	575220	\$35
O&M	CCP-Human Resources ODI	575220	\$16
O&M	CCP-Operations and Support	575220	\$1
O&M	CORP-Corp Social Resp	575220	\$47
O&M	CORP-External Affairs	575220	\$87
O&M	CORP-External Communications	575220	\$24
O&M	CORP-Operational Risk	575220	\$3
O&M	CE-Customer Relations	575220	\$8
O&M	SE-Customer Relations	575220	\$88
O&M	WE-External Affairs	575220	\$0
O&M	WE-Finance	575220	\$10
O&M	CCA-Operations & Performance	575240	\$0
O&M	CORP-Audit	575240	\$703
O&M	CORP-Business Center HR	575240	\$5
O&M	CORP-CEO	575240	\$13
O&M	CORP-External Affairs	575240	\$0
O&M	CORP-External Communications	575240	\$457
O&M	CORP-Finance	575240	\$11
O&M	CORP-HR Comp/Benefits	575240	\$20
O&M	CORP-HR Systems & Processes	575240	\$17
O&M	CORP-HR Talent Development	575240	\$5
O&M	CORP-Legal	575240	\$41
O&M	CORP-Operational Performance	575240	\$12
O&M	CORP-Research & Env Excellence	575240	\$14
O&M	CE-Legal	575240	\$23
O&M	NE-Legal	575240	\$26
O&M	SE-Administration	575240	\$32
O&M	SE-Environmental Mgmt	575240	\$9
O&M	SE-Human Resources	575240	\$233
O&M	SE-Legal	575240	\$9
O&M	SE-Maintenance	575240	\$91
O&M	SE-Network	575240	\$5
O&M	SE-Operational Risk	575240	\$136
O&M	SE-Production	575240	\$24

Kentucky American Water Company  
2006 Service Company Charge Detail (Per Service Company General Ledger)  
Company Witness: Patrick Baryenbruch

WDRGLC	BUS UNIT DESCRIPTION	WDOB#	Total
O&M	SSC-Tax	575240	\$14
O&M	CORP-Supply Chain-Sourcing	575240	(\$292)
O&M	SE-Business Development	575241	\$20
O&M	SE-Administration	575242	\$13
O&M	SE-Business Development	575242	\$8
O&M	SE-Engineering	575242	\$5
O&M	SE-Finance	575242	\$16
O&M	SE-Maintenance	575242	\$16
O&M	SE-Network	575242	\$27
O&M	SE-Operational Risk	575242	\$23
O&M	SE-Production	575242	\$51
O&M	CE-External Affairs	575245	\$6
O&M	SE-Business Development	575250	\$12
O&M	WE-Administration	575250	\$819
O&M	CCA-Operations & Performance	575276	\$5
O&M	BVLAB-Water Quality	575280	\$57
O&M	CCA-Administration	575280	\$492
O&M	CCA-Business Services	575280	\$187
O&M	CCA-Collections	575280	\$6
O&M	CCA-Education & Development	575280	(\$6)
O&M	CCA-Operations & Performance	575280	\$34
O&M	CCP-Administration	575280	\$481
O&M	CCP-Human Resources ODI	575280	\$43
O&M	CCP-Operations and Support	575280	\$5
O&M	CORP-1000 Voorhees Building	575280	\$22
O&M	CORP-Audit	575280	\$30
O&M	CORP-Corp Social Resp	575280	\$99
O&M	CORP-External Communications	575280	\$2,371
O&M	CORP-Finance	575280	\$143
O&M	CORP-HR Comp/Benefits	575280	\$18
O&M	CORP-HR Strategic Staffing	575280	\$5
O&M	CORP-HR Systems & Processes	575280	\$17
O&M	CORP-HR Talent Development	575280	\$8
O&M	CORP-Human Resources	575280	\$513
O&M	CORP-Internal Communications	575280	\$8
O&M	CORP-Investor Relations	575280	\$31
O&M	CORP-Legal	575280	\$89
O&M	CORP-Legal Admin	575280	\$33
O&M	CORP-Operational Performance	575280	\$13
O&M	CORP-Operational Risk	575280	\$149
O&M	CORP-Prop Mgmt Development	575280	\$7
O&M	CORP-Regulatory UFS	575280	\$11
O&M	CORP-Reporting & Compliance	575280	\$6
O&M	CORP-Research & Env Excellence	575280	\$148
O&M	CORP-ITS Infra/Oper Admin	575280	\$20
O&M	CORP-ITS PMO	575280	\$0
O&M	CORP-ITS Strategy/Governance	575280	\$5
O&M	CE-Engineering	575280	\$19
O&M	NE-Finance	575280	\$10
O&M	NE-Legal	575280	\$13
O&M	SE-Business Development	575280	\$85
O&M	SE-External Affairs	575280	\$8
O&M	SE-Finance	575280	\$97
O&M	SE-Human Resources	575280	\$32
O&M	SSC-Accounts Payable	575280	\$24
O&M	SSC-Administration	575280	\$21
O&M	SSC-Cash Management	575280	\$83
O&M	SSC-Employee Services	575280	\$11
O&M	SSC-Financial Reporting	575280	\$10
O&M	SSC-Fixed Assets/Job Cost	575280	\$3
O&M	SSC-Rates & Regulation	575280	\$6
O&M	SSC-Tax	575280	\$1
O&M	CORP-Supply Chain-Sourcing	575280	\$2,279
O&M	SE-Supply Chain	575280	\$24
O&M	CORP-Finance	575281	\$0
O&M	SE-Environmental Mgmt	575281	\$23
O&M	SE-Finance	575281	\$6

Kentucky American Water Company  
2006 Service Company Charge Detail (Per Service Company General Ledger)  
Company Witness: Patrick Baryenbruch

WDRGLC	BUS UNIT DESCRIPTION	WDOBJ	Total
O&M	CORP-Supply Chain-Sourcing	575281	\$21
O&M	BVLAB-Water Quality	575320	\$346
O&M	CCA-Operations & Performance	575320	\$2,573
O&M	CCP-Operations and Support	575320	\$2,251
O&M	CORP-1000 Voorhees Building	575320	\$1,309
O&M	CORP-HR Talent Development	575320	\$1
O&M	CORP-ITS Admin	575320	\$0
O&M	SE-Business Development	575320	\$11
O&M	SE-Customer Relations	575320	\$2
O&M	SE-Finance	575320	\$12
O&M	SSC-Facility Services	575320	\$903
O&M	BVLAB-Water Quality	575340	\$783
O&M	CCA-Administration	575340	\$1,350
O&M	CCA-Billing	575340	\$426
O&M	CCA-Business Services	575340	\$1,656
O&M	CCA-Call Handling	575340	\$923
O&M	CCA-Collections	575340	\$250
O&M	CCA-Education & Development	575340	\$798
O&M	CCA-Human Resources	575340	\$237
O&M	CCA-Operations & Performance	575340	\$910
O&M	CCP-Administration	575340	\$3,861
O&M	CCP-Billing	575340	\$3
O&M	CCP-Business Services	575340	\$97
O&M	CCP-Call Handling	575340	\$192
O&M	CCP-Education & Development	575340	\$434
O&M	CCP-Human Resources ODI	575340	\$257
O&M	CCP-Operations and Support	575340	\$609
O&M	CORP-Audit	575340	\$1,610
O&M	CORP-Backfill Reg App	575340	\$333
O&M	CORP-Benefits Service Center	575340	\$3
O&M	CORP-Business Center HR	575340	\$382
O&M	CORP-Business Change	575340	\$408
O&M	CORP-CEO	575340	\$953
O&M	CORP-Chief Growth Officer	575340	\$156
O&M	CORP-Chief Operating Officer	575340	\$3,044
O&M	CORP-COE O&M	575340	\$95
O&M	CORP-COE-Engineering	575340	\$136
O&M	CORP-Corp Social Resp	575340	\$87
O&M	CORP-Corporate Bus Development	575340	\$50
O&M	CORP-External Affairs	575340	\$2,194
O&M	CORP-External Communications	575340	\$157
O&M	CORP-Finance	575340	\$3,656
O&M	CORP-Finance Service Co	575340	\$120
O&M	CORP-HR Comp/Benefits	575340	\$264
O&M	CORP-HR Labor Relations	575340	\$575
O&M	CORP-HR Strategic Staffing	575340	\$268
O&M	CORP-HR Systems & Processes	575340	\$727
O&M	CORP-HR Talent Development	575340	\$956
O&M	CORP-Human Resources	575340	\$1,401
O&M	CORP-Income Tax	575340	\$7
O&M	CORP-Internal Communications	575340	\$6
O&M	CORP-Investor Relations	575340	\$196
O&M	CORP-Legal	575340	\$898
O&M	CORP-Legal Admin	575340	\$3,832
O&M	CORP-Marketing & Sales	575340	\$1,567
O&M	CORP-Operational Performance	575340	\$1,361
O&M	CORP-Operational Risk	575340	\$2,067
O&M	CORP-Prop Mgmt Development	575340	\$2,970
O&M	CORP-Property Management	575340	(\$44)
O&M	CORP-Regulatory UFS	575340	\$2,247
O&M	CORP-Reporting & Compliance	575340	\$1,305
O&M	CORP-Research & Env Excellence	575340	\$1,911
O&M	CORP-Shared Bus Services Admin	575340	\$98
O&M	CORP-STEP Project	575340	\$96
O&M	CE-ITS Client Relations	575340	\$297
O&M	CORP-ITS Admin	575340	\$647
O&M	CORP-ITS Application Architec	575340	\$42

Kentucky American Water Company  
2006 Service Company Charge Detail (Per Service Company General Ledger)  
Company Witness: Patrick Baryenbruch

WDRGLC	BUS UNIT DESCRIPTION	WDOBJ	Total
O&M	CORP-ITS Application Developm	575340	\$177
O&M	CORP-ITS Bus Development	575340	\$83
O&M	CORP-ITS Client Rel Admin	575340	\$103
O&M	CORP-ITS Client Rel/Helpdesk	575340	\$72
O&M	CORP-ITS Core Bus Sys Admin	575340	\$523
O&M	CORP-ITS Design Authority	575340	\$380
O&M	CORP-ITS Enterprise Servers	575340	\$248
O&M	CORP-ITS Infra/Oper Admin	575340	\$331
O&M	CORP-ITS Network Comm	575340	\$274
O&M	CORP-ITS PMO	575340	\$88
O&M	CORP-ITS Production	575340	\$292
O&M	CORP-ITS Quality Assurance	575340	\$216
O&M	CORP-ITS Strategy/Governance	575340	\$40
O&M	CORP-ITS Tech Architecture	575340	\$72
O&M	CORP-ITS Telecom	575340	\$126
O&M	NE-ITS Client Relations	575340	\$889
O&M	SE-ITS Client Relations	575340	\$3,608
O&M	WE-ITS Client Relations	575340	\$125
O&M	CE-Administration	575340	\$9
O&M	CE-Business Development	575340	\$0
O&M	CE-Customer Relations	575340	\$69
O&M	CE-Engineering	575340	\$27
O&M	CE-External Affairs	575340	\$484
O&M	CE-Finance	575340	\$40
O&M	CE-Human Resources	575340	\$86
O&M	CE-Legal	575340	\$12
O&M	CE-Maintenance	575340	(\$97)
O&M	CE-Network	575340	\$3
O&M	CE-Operational Risk	575340	\$91
O&M	CE-Production	575340	\$3
O&M	NE-Administration	575340	\$490
O&M	NE-Business Development	575340	\$17
O&M	NE-Customer Field Services	575340	\$1
O&M	NE-Engineering	575340	\$8
O&M	NE-Finance	575340	\$47
O&M	NE-Human Resources	575340	\$2
O&M	NE-Legal	575340	\$33
O&M	NE-Operational Risk	575340	\$45
O&M	NE-Production	575340	\$99
O&M	NE-SAP Conversion	575340	\$2
O&M	SE-Administration	575340	\$16,299
O&M	SE-Business Development	575340	\$6,559
O&M	SE-Customer Relations	575340	\$865
O&M	SE-Engineering	575340	(\$183)
O&M	SE-Environmental Mgmt	575340	\$2,802
O&M	SE-External Affairs	575340	\$1,632
O&M	SE-Finance	575340	\$7,181
O&M	SE-Human Resources	575340	\$1,374
O&M	SE-Legal	575340	\$1,410
O&M	SE-Maintenance	575340	\$7,690
O&M	SE-Network	575340	\$522
O&M	SE-Operational Risk	575340	\$2,498
O&M	SE-Production	575340	\$539
O&M	WE-Administration	575340	\$420
O&M	WE-Asset Planning	575340	\$310
O&M	WE-Business Development	575340	\$10
O&M	WE-Environmental Mgmt	575340	\$10
O&M	WE-External Affairs	575340	\$64
O&M	WE-Finance	575340	\$674
O&M	WE-Human Resources	575340	\$11
O&M	WE-Maintenance	575340	\$78
O&M	WE-Network	575340	\$565
O&M	WE-Production	575340	\$25
O&M	WE-Technical Services	575340	\$34
O&M	SSC-Accounts Payable	575340	\$45
O&M	SSC-Administration	575340	\$395
O&M	SSC-Business Support Services	575340	\$755



Kentucky American Water Company  
2006 Service Company Charge Detail (Per Service Company General Ledger)  
Company Witness: Patrick Baryenbruch

WDRGLC	BUS UNIT DESCRIPTION	WDOBJ	Total
O&M	SSC-Cash Management	575340	\$179
O&M	SSC-Employee Services	575340	\$164
O&M	SSC-Facility Services	575340	\$2
O&M	SSC-Financial Reporting	575340	\$79
O&M	SSC-Fixed Assets/Job Cost	575340	\$55
O&M	SSC-General Accounting	575340	\$12
O&M	SSC-Project Management	575340	\$106
O&M	SSC-Rates & Regulation	575340	\$204
O&M	SSC-Tax	575340	\$62
O&M	CE-Supply Chain	575340	\$9
O&M	CORP-Supply Chain-Sourcing	575340	\$1,193
O&M	NE-Supply Chain	575340	\$1
O&M	SE-Supply Chain	575340	\$117
O&M	WE-Supply Chain	575340	\$221
O&M	BVLAB-Water Quality	575342	\$75
O&M	CCA-Administration	575342	\$204
O&M	CCA-Billing	575342	\$122
O&M	CCA-Business Services	575342	\$84
O&M	CCA-Call Handling	575342	\$476
O&M	CCA-Collections	575342	\$20
O&M	CCA-Human Resources	575342	(\$175)
O&M	CCA-Operations & Performance	575342	\$29
O&M	CCP-Human Resources ODI	575342	\$45
O&M	CORP-Business Center HR	575342	\$5
O&M	CORP-CEO	575342	\$10
O&M	CORP-External Affairs	575342	\$46
O&M	CORP-External Communications	575342	\$166
O&M	CORP-Finance	575342	\$76
O&M	CORP-HR Comp/Benefits	575342	\$46
O&M	CORP-HR Strategic Staffing	575342	\$14
O&M	CORP-HR Systems & Processes	575342	\$73
O&M	CORP-Human Resources	575342	\$132
O&M	CORP-Income Tax	575342	\$6
O&M	CORP-Investor Relations	575342	\$44
O&M	CORP-Legal	575342	\$4
O&M	CORP-Operational Performance	575342	\$57
O&M	CORP-Operational Risk	575342	\$478
O&M	CORP-Prop Mgmt Development	575342	\$2
O&M	CORP-Regulatory UFS	575342	\$866
O&M	CORP-Research & Env Excellence	575342	\$906
O&M	CORP-ITS Admin	575342	(\$14)
O&M	CORP-ITS Core Bus Sys Admin	575342	\$30
O&M	WE-ITS Client Relations	575342	\$13
O&M	CE-Legal	575342	\$87
O&M	NE-Administration	575342	\$18
O&M	SE-Administration	575342	\$199
O&M	SE-Business Development	575342	\$271
O&M	SE-Customer Relations	575342	\$50
O&M	SE-Engineering	575342	\$21
O&M	SE-Environmental Mgmt	575342	\$112
O&M	SE-External Affairs	575342	\$1
O&M	SE-Finance	575342	\$167
O&M	SE-Human Resources	575342	\$191
O&M	SE-Legal	575342	\$6
O&M	SE-Maintenance	575342	\$167
O&M	SE-Operational Risk	575342	\$313
O&M	SE-Production	575342	\$18
O&M	WE-Finance	575342	\$20
O&M	WE-Network	575342	\$2
O&M	SSC-Business Support Services	575342	\$94
O&M	SSC-Cash Management	575342	\$57
O&M	SSC-Employee Services	575342	\$0
O&M	SSC-Rates & Regulation	575342	\$4
O&M	SSC-Tax	575342	\$8
O&M	CORP-Supply Chain-Sourcing	575342	\$67
O&M	WE-Supply Chain	575342	\$5
O&M	BVLAB-Water Quality	575350	\$104

Kentucky American Water Company  
2006 Service Company Charge Detail (Per Service Company General Ledger)  
Company Witness: Patrick Baryenbruch

WDRGLC	BUS UNIT DESCRIPTION	WDOB	Total
O&M	CCA-Administration	575350	\$304
O&M	CCA-Billing	575350	\$10
O&M	CCA-Business Services	575350	\$333
O&M	CCA-Call Handling	575350	\$153
O&M	CCA-Collections	575350	\$1
O&M	CCA-Education & Development	575350	\$209
O&M	CCA-Human Resources	575350	\$313
O&M	CCA-Operations & Performance	575350	\$186
O&M	CCP-Administration	575350	\$254
O&M	CCP-Billing	575350	\$0
O&M	CCP-Business Services	575350	\$15
O&M	CCP-Call Handling	575350	\$20
O&M	CCP-Education & Development	575350	\$41
O&M	CCP-Human Resources ODI	575350	\$221
O&M	CCP-Operations and Support	575350	\$6
O&M	CORP-Asset Management	575350	\$1
O&M	CORP-Audit	575350	\$68
O&M	CORP-Backfill Reg App	575350	\$29
O&M	CORP-Benefits Service Center	575350	\$8
O&M	CORP-Business Center HR	575350	\$12
O&M	CORP-CEO	575350	\$123
O&M	CORP-Chief Growth Officer	575350	\$2
O&M	CORP-Chief Operating Officer	575350	\$94
O&M	CORP-COE-Engineering	575350	\$30
O&M	CORP-Corp Social Resp	575350	\$18
O&M	CORP-Corporate Bus Development	575350	\$58
O&M	CORP-External Affairs	575350	\$145
O&M	CORP-External Communications	575350	\$11
O&M	CORP-Finance	575350	\$148
O&M	CORP-Finance Service Co	575350	\$12
O&M	CORP-HR Comp/Benefits	575350	\$4
O&M	CORP-HR Labor Relations	575350	\$11
O&M	CORP-HR Strategic Staffing	575350	\$5
O&M	CORP-HR Systems & Processes	575350	\$23
O&M	CORP-HR Talent Development	575350	\$71
O&M	CORP-Human Resources	575350	\$141
O&M	CORP-Income Tax	575350	\$6
O&M	CORP-Internal Communications	575350	\$9
O&M	CORP-Investor Relations	575350	\$17
O&M	CORP-Legal	575350	\$60
O&M	CORP-Legal Admin	575350	\$41
O&M	CORP-Marketing & Sales	575350	\$451
O&M	CORP-Operational Performance	575350	\$153
O&M	CORP-Operational Risk	575350	\$272
O&M	CORP-Prop Mgmt Development	575350	\$37
O&M	CORP-Regulatory UFS	575350	\$548
O&M	CORP-Reporting & Compliance	575350	\$109
O&M	CORP-Research & Env Excellence	575350	\$127
O&M	CORP-STEP Project	575350	\$3
O&M	CE-ITS Client Relations	575350	\$103
O&M	CORP-ITS Admin	575350	\$218
O&M	CORP-ITS Application Architec	575350	(\$21)
O&M	CORP-ITS Application Developm	575350	\$8
O&M	CORP-ITS Bus Development	575350	\$0
O&M	CORP-ITS Client Rel Admin	575350	(\$9)
O&M	CORP-ITS Core Bus Sys Admin	575350	\$9
O&M	CORP-ITS Design Authority	575350	\$18
O&M	CORP-ITS Enterprise Servers	575350	\$3
O&M	CORP-ITS Infra/Oper Admin	575350	\$3
O&M	CORP-ITS Network Comm	575350	\$0
O&M	CORP-ITS PMO	575350	\$17
O&M	CORP-ITS Production	575350	\$8
O&M	CORP-ITS Quality Assurance	575350	\$12
O&M	CORP-ITS Strategy/Governance	575350	\$9
O&M	CORP-ITS Tech Architecture	575350	\$0
O&M	CORP-ITS Telecom	575350	\$12
O&M	NE-ITS Client Relations	575350	\$65

Kentucky American Water Company  
2006 Service Company Charge Detail (Per Service Company General Ledger)  
Company Witness: Patrick Baryenbruch

WDRGLC	BUS UNIT DESCRIPTION	WDOBJ	Total
O&M	SE-ITS Client Relations	575350	\$191
O&M	WE-ITS Client Relations	575350	\$15
O&M	CE-Administration	575350	\$3
O&M	CE-Business Development	575350	\$1
O&M	CE-Customer Relations	575350	\$0
O&M	CE-Engineering	575350	\$6
O&M	CE-External Affairs	575350	\$13
O&M	CE-Finance	575350	\$1
O&M	CE-Human Resources	575350	\$2
O&M	CE-Maintenance	575350	\$9
O&M	CE-Network	575350	\$4
O&M	CE-Operational Risk	575350	\$29
O&M	CE-Production	575350	\$3
O&M	NE-Administration	575350	\$190
O&M	NE-Finance	575350	\$4
O&M	NE-Human Resources	575350	\$57
O&M	NE-Legal	575350	\$0
O&M	SE-Administration	575350	\$1,313
O&M	SE-Business Development	575350	\$406
O&M	SE-Customer Relations	575350	\$178
O&M	SE-Engineering	575350	\$123
O&M	SE-Environmental Mgmt	575350	\$466
O&M	SE-External Affairs	575350	\$101
O&M	SE-Finance	575350	\$392
O&M	SE-Human Resources	575350	\$177
O&M	SE-Legal	575350	\$95
O&M	SE-Maintenance	575350	\$1,161
O&M	SE-Network	575350	\$40
O&M	SE-Operational Risk	575350	\$178
O&M	SE-Production	575350	(\$3)
O&M	WE-Administration	575350	\$0
O&M	WE-Asset Planning	575350	\$1
O&M	WE-Finance	575350	\$18
O&M	WE-Legal	575350	\$0
O&M	WE-Maintenance	575350	\$45
O&M	WE-Network	575350	\$92
O&M	SSC-Accounts Payable	575350	\$12
O&M	SSC-Administration	575350	\$135
O&M	SSC-Business Support Services	575350	\$180
O&M	SSC-Cash Management	575350	\$2
O&M	SSC-Employee Services	575350	\$72
O&M	SSC-Financial Reporting	575350	\$10
O&M	SSC-Fixed Assets/Job Cost	575350	\$11
O&M	SSC-General Accounting	575350	\$54
O&M	SSC-Project Management	575350	\$31
O&M	SSC-Rates & Regulation	575350	\$0
O&M	SSC-Tax	575350	\$5
O&M	CE-Supply Chain	575350	(\$14)
O&M	CORP-Supply Chain-Sourcing	575350	\$88
O&M	NE-Supply Chain	575350	(\$32)
O&M	SE-Supply Chain	575350	\$38
O&M	WE-Supply Chain	575350	(\$30)
O&M	BVLAB-Water Quality	575351	\$104
O&M	CCA-Administration	575351	\$303
O&M	CCA-Billing	575351	\$10
O&M	CCA-Business Services	575351	\$328
O&M	CCA-Call Handling	575351	\$152
O&M	CCA-Collections	575351	\$1
O&M	CCA-Education & Development	575351	\$210
O&M	CCA-Human Resources	575351	\$313
O&M	CCA-Operations & Performance	575351	\$185
O&M	CCP-Administration	575351	\$254
O&M	CCP-Billing	575351	\$0
O&M	CCP-Business Services	575351	\$15
O&M	CCP-Call Handling	575351	\$20
O&M	CCP-Education & Development	575351	\$60
O&M	CCP-Human Resources ODI	575351	\$313

Kentucky American Water Company  
2006 Service Company Charge Detail (Per Service Company General Ledger)  
Company Witness: Patrick Baryenbruch

WDRGIC	BUS UNIT DESCRIPTION	WDOB	Total
O&M	CCP-Operations and Support	575351	\$6
O&M	CORP-Asset Management	575351	\$1
O&M	CORP-Audit	575351	\$68
O&M	CORP-Backfill Reg App	575351	\$29
O&M	CORP-Benefits Service Center	575351	\$8
O&M	CORP-Business Center HR	575351	\$12
O&M	CORP-CEO	575351	\$123
O&M	CORP-Chief Growth Officer	575351	\$2
O&M	CORP-Chief Operating Officer	575351	\$94
O&M	CORP-COE-Engineering	575351	\$30
O&M	CORP-Corp Social Resp	575351	\$18
O&M	CORP-Corporate Bus Development	575351	\$58
O&M	CORP-External Affairs	575351	\$145
O&M	CORP-External Communications	575351	\$11
O&M	CORP-Finance	575351	\$234
O&M	CORP-Finance Service Co	575351	\$12
O&M	CORP-HR Comp/Benefits	575351	\$4
O&M	CORP-HR Labor Relations	575351	\$11
O&M	CORP-HR Strategic Staffing	575351	\$5
O&M	CORP-HR Systems & Processes	575351	\$23
O&M	CORP-HR Talent Development	575351	\$71
O&M	CORP-Human Resources	575351	\$141
O&M	CORP-Income Tax	575351	\$6
O&M	CORP-Internal Communications	575351	\$9
O&M	CORP-Investor Relations	575351	\$17
O&M	CORP-Legal	575351	\$60
O&M	CORP-Legal Admin	575351	\$41
O&M	CORP-Marketing & Sales	575351	\$451
O&M	CORP-Operational Performance	575351	\$153
O&M	CORP-Operational Risk	575351	\$272
O&M	CORP-Prop Mgmt Development	575351	\$37
O&M	CORP-Regulatory UFS	575351	\$548
O&M	CORP-Reporting & Compliance	575351	\$109
O&M	CORP-Research & Env Excellence	575351	\$127
O&M	CORP-STEP Project	575351	\$3
O&M	CE-ITS Client Relations	575351	\$103
O&M	CORP-ITS Admin	575351	\$218
O&M	CORP-ITS Application Architec	575351	(\$21)
O&M	CORP-ITS Application Developm	575351	\$8
O&M	CORP-ITS Bus Development	575351	\$0
O&M	CORP-ITS Client Rel Admin	575351	(\$9)
O&M	CORP-ITS Core Bus Sys Admin	575351	\$9
O&M	CORP-ITS Design Authority	575351	\$18
O&M	CORP-ITS Enterprise Servers	575351	\$4
O&M	CORP-ITS Infra/Oper Admin	575351	\$3
O&M	CORP-ITS Network Comm	575351	\$0
O&M	CORP-ITS PMO	575351	\$17
O&M	CORP-ITS Production	575351	\$8
O&M	CORP-ITS Quality Assurance	575351	\$12
O&M	CORP-ITS Strategy/Governance	575351	\$9
O&M	CORP-ITS Tech Architecture	575351	\$0
O&M	CORP-ITS Telecom	575351	\$12
O&M	NE-ITS Client Relations	575351	\$65
O&M	SE-ITS Client Relations	575351	\$152
O&M	WE-ITS Client Relations	575351	\$15
O&M	CE-Administration	575351	\$3
O&M	CE-Business Development	575351	\$1
O&M	CE-Customer Relations	575351	\$0
O&M	CE-Engineering	575351	\$6
O&M	CE-External Affairs	575351	\$13
O&M	CE-Finance	575351	\$1
O&M	CE-Human Resources	575351	\$2
O&M	CE-Maintenance	575351	\$9
O&M	CE-Network	575351	\$4
O&M	CE-Operational Risk	575351	\$86
O&M	CE-Production	575351	\$3
O&M	NE-Administration	575351	\$191

Kentucky American Water Company  
2006 Service Company Charge Detail (Per Service Company General Ledger)  
Company Witness: Patrick Baryenbruch

WDRGLC	BUS UNIT DESCRIPTION	WDOBJ	Total
O&M	NE-Finance	575351	\$4
O&M	NE-Human Resources	575351	\$57
O&M	NE-Legal	575351	\$0
O&M	SE-Administration	575351	\$1,243
O&M	SE-Business Development	575351	\$278
O&M	SE-Customer Relations	575351	\$178
O&M	SE-Engineering	575351	\$190
O&M	SE-Environmental Mgmt	575351	\$403
O&M	SE-External Affairs	575351	\$88
O&M	SE-Finance	575351	\$311
O&M	SE-Human Resources	575351	\$164
O&M	SE-Legal	575351	\$84
O&M	SE-Maintenance	575351	\$1,039
O&M	SE-Network	575351	\$31
O&M	SE-Operational Risk	575351	\$173
O&M	SE-Production	575351	\$313
O&M	WE-Administration	575351	\$0
O&M	WE-Asset Planning	575351	\$1
O&M	WE-Finance	575351	\$18
O&M	WE-Legal	575351	\$0
O&M	WE-Maintenance	575351	\$45
O&M	WE-Network	575351	\$92
O&M	SSC-Accounts Payable	575351	\$13
O&M	SSC-Administration	575351	\$135
O&M	SSC-Business Support Services	575351	\$180
O&M	SSC-Cash Management	575351	\$2
O&M	SSC-Employee Services	575351	\$72
O&M	SSC-Financial Reporting	575351	\$10
O&M	SSC-Fixed Assets/Job Cost	575351	\$11
O&M	SSC-General Accounting	575351	\$54
O&M	SSC-Project Management	575351	\$31
O&M	SSC-Rates & Regulation	575351	\$0
O&M	SSC-Tax	575351	\$5
O&M	CE-Supply Chain	575351	(\$14)
O&M	CORP-Supply Chain-Sourcing	575351	\$93
O&M	NE-Supply Chain	575351	(\$32)
O&M	SE-Supply Chain	575351	\$33
O&M	WE-Supply Chain	575351	(\$30)
O&M	CCP-Human Resources ODI	575420	\$0
O&M	CORP-ITS Network Comm	575420	\$156
O&M	CORP-ITS Production	575420	\$0
O&M	BVLAB-Water Quality	575460	\$154
O&M	CCA-Operations & Performance	575460	(\$4)
O&M	CCP-Operations and Support	575460	\$9
O&M	BVLAB-Water Quality	575480	\$47
O&M	CCA-Operations & Performance	575480	\$490
O&M	SE-Administration	575480	\$2
O&M	BVLAB-Water Quality	575500	\$479
O&M	CCA-Operations & Performance	575500	\$181
O&M	CCP-Operations and Support	575500	\$616
O&M	CE-Operational Risk	575500	\$0
O&M	SE-Administration	575500	\$11
O&M	WE-Engineering	575500	\$1
O&M	BVLAB-Water Quality	575620	\$29,149
O&M	CCA-Administration	575620	\$25
O&M	CCA-Billing	575620	\$9
O&M	CCA-Business Services	575620	\$5
O&M	CCA-Call Handling	575620	\$6
O&M	CCA-Collections	575620	\$6
O&M	CCA-Education & Development	575620	\$26
O&M	CCA-Operations & Performance	575620	\$156
O&M	CCP-Administration	575620	\$3
O&M	CCP-Call Handling	575620	\$7
O&M	CCP-Human Resources ODI	575620	\$4
O&M	CCP-Operations and Support	575620	\$224
O&M	CORP-Audit	575620	\$144
O&M	CORP-Backfill Reg App	575620	\$35

Kentucky American Water Company  
2006 Service Company Charge Detail (Per Service Company General Ledger)  
Company Witness: Patrick Baryenbruch

WDRGLC	BUS UNIT DESCRIPTION	WDOBJ	Total
O&M	CORP-Benefits Service Center	575620	\$338
O&M	CORP-Building Services Woodcre	575620	\$26
O&M	CORP-CEO	575620	\$19
O&M	CORP-Chief Growth Officer	575620	(\$4)
O&M	CORP-COE-Engineering	575620	\$39
O&M	CORP-Corporate Bus Development	575620	\$8
O&M	CORP-External Affairs	575620	\$43
O&M	CORP-External Communications	575620	\$15
O&M	CORP-Finance	575620	\$238
O&M	CORP-HR Systems & Processes	575620	\$3
O&M	CORP-HR Talent Development	575620	\$182
O&M	CORP-Human Resources	575620	\$15
O&M	CORP-Internal Communications	575620	\$8
O&M	CORP-Investor Relations	575620	\$38
O&M	CORP-Legal	575620	\$96
O&M	CORP-Legal Admin	575620	\$39
O&M	CORP-Marketing & Sales	575620	\$141
O&M	CORP-Operational Performance	575620	\$117
O&M	CORP-Operational Risk	575620	\$207
O&M	CORP-Prop Mgmt Development	575620	\$6
O&M	CORP-Regulatory UFS	575620	\$76
O&M	CORP-Reporting & Compliance	575620	\$28
O&M	CORP-Research & Env Excellence	575620	\$1,264
O&M	CORP-Shared Bus Services Admin	575620	\$0
O&M	CORP-STEP Project	575620	\$0
O&M	CE-ITS Client Relations	575620	\$29
O&M	CORP-ITS Admin	575620	\$307
O&M	CORP-ITS Application Developm	575620	\$39
O&M	CORP-ITS Client Rel/Helpdesk	575620	\$5
O&M	CORP-ITS Design Authority	575620	\$17
O&M	CORP-ITS Enterprise Servers	575620	\$157
O&M	CORP-ITS Infra/Oper Admin	575620	\$183
O&M	CORP-ITS Network Comm	575620	\$43
O&M	CORP-ITS PMO	575620	\$30
O&M	CORP-ITS Production	575620	\$2,450
O&M	CORP-ITS Quality Assurance	575620	\$7
O&M	CORP-ITS Strategy/Governance	575620	\$4
O&M	CORP-ITS Tech Architecture	575620	\$17
O&M	CORP-ITS Telecom	575620	(\$0)
O&M	NE-ITS Client Relations	575620	\$236
O&M	SE-ITS Client Relations	575620	\$43
O&M	WE-ITS Client Relations	575620	\$10
O&M	CE-Administration	575620	\$31
O&M	CE-Customer Relations	575620	\$68
O&M	CE-Engineering	575620	\$3
O&M	CE-Environmental Mgmt	575620	\$58
O&M	CE-External Affairs	575620	\$5
O&M	CE-Finance	575620	\$3
O&M	CE-Maintenance	575620	\$17
O&M	CE-Operational Risk	575620	\$26
O&M	NE-Administration	575620	\$49
O&M	NE-Business Development	575620	\$62
O&M	NE-Finance	575620	\$27
O&M	SE-Administration	575620	\$1,133
O&M	SE-Business Development	575620	\$49
O&M	SE-Customer Relations	575620	\$41
O&M	SE-Engineering	575620	\$303
O&M	SE-Environmental Mgmt	575620	\$152
O&M	SE-External Affairs	575620	\$254
O&M	SE-Finance	575620	\$743
O&M	SE-Human Resources	575620	\$1,759
O&M	SE-Legal	575620	\$799
O&M	SE-Maintenance	575620	\$1,048
O&M	SE-Network	575620	\$355
O&M	SE-Operational Risk	575620	\$23
O&M	SE-Production	575620	(\$29)
O&M	WE-Administration	575620	\$5

Kentucky American Water Company  
2006 Service Company Charge Detail (Per Service Company General Ledger)  
Company Witness: Patrick Baryenbruch

WDRGLC	BUS UNIT DESCRIPTION	WDOBJ	Total
O&M	WE-Asset Planning	575620	\$23
O&M	WE-Engineering	575620	\$3
O&M	WE-Network	575620	\$3
O&M	SSC-Accounts Payable	575620	\$49
O&M	SSC-Administration	575620	\$16
O&M	SSC-Business Support Services	575620	\$45
O&M	SSC-Cash Management	575620	\$738
O&M	SSC-Employee Services	575620	\$93
O&M	SSC-Facility Services	575620	\$96
O&M	SSC-General Accounting	575620	\$3
O&M	SSC-Project Management	575620	\$56
O&M	SSC-Rates & Regulation	575620	\$33
O&M	CE-Supply Chain	575620	\$2
O&M	CORP-Supply Chain-Sourcing	575620	\$175
O&M	SE-Supply Chain	575620	\$42
O&M	WE-Supply Chain	575620	\$2
O&M	CCA-Business Services	575625	\$1
O&M	CCA-Operations & Performance	575625	\$5
O&M	CCP-Administration	575625	\$3
O&M	CCP-Operations and Support	575625	\$7
O&M	CORP-Audit	575625	\$1
O&M	CORP-External Affairs	575625	\$1
O&M	CORP-Marketing & Sales	575625	\$19
O&M	CORP-Operational Risk	575625	\$3
O&M	CORP-Research & Env Excellence	575625	\$13
O&M	CORP-ITS Infra/Oper Admin	575625	\$30
O&M	CORP-ITS Production	575625	\$168
O&M	CE-External Affairs	575625	\$1
O&M	CE-Operational Risk	575625	\$10
O&M	SE-Administration	575625	(\$241)
O&M	SE-Business Development	575625	\$5
O&M	SE-Human Resources	575625	\$4
O&M	WE-Finance	575625	\$1
O&M	CORP-Supply Chain-Sourcing	575625	(\$0)
O&M	CCP-Operations and Support	575640	\$1
O&M	CORP-Finance	575640	\$2,630
O&M	CORP-Legal	575640	\$16
O&M	CE-Human Resources	575640	\$178
O&M	SE-Human Resources	575640	\$4
O&M	WE-Finance	575640	\$17
O&M	WE-Human Resources	575640	\$5
O&M	SSC-Cash Management	575640	\$0
O&M	SSC-Tax	575640	\$624
O&M	BVLAB-Water Quality	575660	\$45
O&M	CCA-Call Handling	575660	\$18
O&M	CCA-Operations & Performance	575660	\$3,416
O&M	CCP-Operations and Support	575660	\$63
O&M	CORP-Benefits Service Center	575660	\$480
O&M	CORP-Income Tax	575660	\$0
O&M	CORP-Legal Admin	575660	\$1
O&M	CORP-Operational Performance	575660	\$6
O&M	SE-Administration	575660	\$65
O&M	SE-Business Development	575660	\$2
O&M	SE-Human Resources	575660	\$0
O&M	SSC-Facility Services	575660	(\$57)
O&M	BVLAB-Water Quality	575670	\$130
O&M	CCA-Administration	575670	\$404
O&M	CCA-Call Handling	575670	\$284
O&M	CCA-Collections	575670	\$6
O&M	CCA-Human Resources	575670	\$198
O&M	CCA-Operations & Performance	575670	\$1,017
O&M	CCP-Administration	575670	\$451
O&M	CCP-Call Handling	575670	\$91
O&M	CORP-CEO	575670	\$178
O&M	CORP-Chief Growth Officer	575670	\$3,644
O&M	CORP-Chief Operating Officer	575670	\$915
O&M	CORP-COE-Engineering	575670	\$50



Kentucky American Water Company  
2006 Service Company Charge Detail (Per Service Company General Ledger)  
Company Witness: Patrick Baryenbruch

WDRCLC	BUS UNIT DESCRIPTION	WDOBJ	Total
O&M	CORP-Corporate Bus Development	575670	\$865
O&M	CORP-External Affairs	575670	\$540
O&M	CORP-Finance	575670	\$119
O&M	CORP-HR Systems & Processes	575670	\$1,265
O&M	CORP-Human Resources	575670	\$1,066
O&M	CORP-Operational Performance	575670	\$0
O&M	CORP-Product & Serv Innovation	575670	\$3
O&M	CORP-Research & Env Excellence	575670	\$354
O&M	CORP-ITS Admin	575670	\$2,892
O&M	CORP-ITS Network Comm	575670	\$0
O&M	NE-ITS Client Relations	575670	\$105
O&M	CE-Human Resources	575670	\$1,630
O&M	SE-Human Resources	575670	\$5,403
O&M	WE-Asset Planning	575670	\$20
O&M	SSC-Administration	575670	\$108
O&M	CORP-Legal	575680	\$24
O&M	CORP-Research & Env Excellence	575680	\$111
O&M	BVLAB-Water Quality	575710	\$253
O&M	CCA-Human Resources	575710	\$0
O&M	CCA-Operations & Performance	575710	(\$14)
O&M	CCP-Operations and Support	575710	\$125
O&M	CORP-External Affairs	575710	\$21
O&M	CORP-HR Systems & Processes	575710	\$59
O&M	CORP-Operational Risk	575710	\$3
O&M	NE-Operational Risk	575710	\$11
O&M	CCA-Collections	575715	\$2
O&M	CORP-External Affairs	575715	\$113
O&M	CORP-Finance	575715	\$598
O&M	CORP-Finance Service Co	575715	\$0
O&M	CORP-HR Systems & Processes	575715	\$842
O&M	CORP-HR Talent Development	575715	\$292
O&M	CORP-Legal	575715	\$4
O&M	CORP-Operational Performance	575715	\$68
O&M	CORP-Operational Risk	575715	\$10,645
O&M	CORP-Research & Env Excellence	575715	\$165
O&M	CORP-STEP Project	575715	\$63,700
O&M	CORP-ITS Design Authority	575715	\$3
O&M	CORP-ITS PMO	575715	\$21
O&M	CORP-ITS Production	575715	\$1
O&M	CE-Operational Risk	575715	\$220
O&M	SSC-Tax	575715	\$915
O&M	BVLAB-Water Quality	575740	\$316
O&M	CCA-Administration	575740	\$59
O&M	CCA-Billing	575740	\$0
O&M	CCA-Business Services	575740	\$73
O&M	CCA-Call Handling	575740	\$23
O&M	CCA-Collections	575740	\$651
O&M	CCA-Education & Development	575740	\$29
O&M	CCA-Human Resources	575740	\$22
O&M	CCA-Operations & Performance	575740	\$8,651
O&M	CCP-Administration	575740	\$7
O&M	CCP-Call Handling	575740	\$2
O&M	CCP-Human Resources ODI	575740	\$0
O&M	CCP-Operations and Support	575740	\$9,387
O&M	CORP-1000 Voorhees Building	575740	\$600
O&M	CORP-Audit	575740	\$34
O&M	CORP-Benefits Service Center	575740	\$0
O&M	CORP-Building Services	575740	(\$57)
O&M	CORP-Business Center HR	575740	\$1
O&M	CORP-Business Change	575740	\$5
O&M	CORP-CEO	575740	\$30
O&M	CORP-Chief Growth Officer	575740	\$0
O&M	CORP-Chief Operating Officer	575740	\$41
O&M	CORP-COE-Engineering	575740	\$15
O&M	CORP-Corporate Bus Development	575740	\$1
O&M	CORP-External Affairs	575740	\$55
O&M	CORP-External Communications	575740	\$7

Kentucky American Water Company  
2006 Service Company Charge Detail (Per Service Company General Ledger)  
Company Witness: Patrick Baryenbruch

WDRGLC	BUS_UNIT DESCRIPTION	WDOBJ	Total
O&M	CORP-Finance	575740	\$161
O&M	CORP-Finance Service Co	575740	\$1
O&M	CORP-HR Comp/Benefits	575740	\$2
O&M	CORP-HR Labor Relations	575740	\$5
O&M	CORP-HR Systems & Processes	575740	\$11
O&M	CORP-HR Talent Development	575740	\$28
O&M	CORP-Human Resources	575740	\$74
O&M	CORP-Internal Communications	575740	\$8
O&M	CORP-Legal	575740	\$16
O&M	CORP-Legal Admin	575740	\$9
O&M	CORP-Marketing & Sales	575740	\$16
O&M	CORP-Operational Performance	575740	\$103
O&M	CORP-Operational Risk	575740	\$54
O&M	CORP-Regulatory UFS	575740	\$41
O&M	CORP-Reporting & Compliance	575740	\$1
O&M	CORP-Research & Env Excellence	575740	\$67
O&M	CORP-Shared Bus Services Admin	575740	\$2
O&M	CORP-STEP Project	575740	\$5
O&M	CE-ITS Client Relations	575740	\$26
O&M	CORP-ITS Admin	575740	\$17
O&M	CORP-ITS Application Architec	575740	\$12
O&M	CORP-ITS Application Developm	575740	\$17
O&M	CORP-ITS Bus Development	575740	\$24
O&M	CORP-ITS Client Rel Admin	575740	\$35
O&M	CORP-ITS Client Rel/Helpdesk	575740	\$94
O&M	CORP-ITS Core Bus Sys Admin	575740	\$40
O&M	CORP-ITS Design Authority	575740	\$74
O&M	CORP-ITS Enterprise Servers	575740	\$82
O&M	CORP-ITS Infra/Oper Admin	575740	\$16
O&M	CORP-ITS Network Comm	575740	\$842
O&M	CORP-ITS PMO	575740	\$85
O&M	CORP-ITS Production	575740	\$8
O&M	CORP-ITS Quality Assurance	575740	\$11
O&M	CORP-ITS Strategy/Governance	575740	\$89
O&M	CORP-ITS Tech Architecture	575740	\$8
O&M	CORP-ITS Telecom	575740	\$3
O&M	NE-ITS Client Relations	575740	\$12
O&M	SE-ITS Client Relations	575740	\$157
O&M	WE-ITS Client Relations	575740	\$10
O&M	CE-Administration	575740	\$35
O&M	CE-Business Development	575740	\$34
O&M	CE-Customer Relations	575740	\$953
O&M	CE-Engineering	575740	\$2
O&M	CE-Legal	575740	\$3
O&M	CE-Operational Risk	575740	\$1
O&M	NE-Customer Field Services	575740	\$37
O&M	NE-Legal	575740	\$14
O&M	NE-Network	575740	\$0
O&M	SE-Administration	575740	\$169
O&M	SE-Business Development	575740	\$192
O&M	SE-Customer Relations	575740	(\$1)
O&M	SE-Engineering	575740	(\$1)
O&M	SE-Environmental Mgmt	575740	(\$10)
O&M	SE-External Affairs	575740	\$11
O&M	SE-Finance	575740	\$111
O&M	SE-Human Resources	575740	\$321
O&M	SE-Legal	575740	\$53
O&M	SE-Maintenance	575740	(\$73)
O&M	SE-Network	575740	\$32
O&M	SE-Operational Risk	575740	\$1
O&M	SE-Production	575740	\$245
O&M	WE-Administration	575740	\$10
O&M	WE-Business Development	575740	\$24
O&M	WE-Engineering	575740	\$74
O&M	WE-Operational Risk	575740	\$2
O&M	SSC-Accounts Payable	575740	\$0
O&M	SSC-Administration	575740	\$2

Kentucky American Water Company  
2006 Service Company Charge Detail (Per Service Company General Ledger)  
Company Witness: Patrick Baryenbruch

WDRGLC	BUS UNIT DESCRIPTION	WDOBJ	Total
O&M	SSC-Business Support Services	575740	\$10
O&M	SSC-Cash Management	575740	\$8
O&M	SSC-Employee Services	575740	\$1
O&M	SSC-Facility Services	575740	\$165
O&M	SSC-Financial Reporting	575740	\$7
O&M	SSC-Fixed Assets/Job Cost	575740	\$10
O&M	SSC-General Accounting	575740	\$7
O&M	SSC-Project Management	575740	\$74
O&M	CORP-Supply Chain-Pass Thru	575740	\$14
O&M	CORP-Supply Chain-Sourcing	575740	\$766
O&M	NE-Supply Chain	575740	\$2
O&M	SE-Supply Chain	575740	\$10
O&M	BVLAB-Water Quality	575741	\$48
O&M	CCA-Administration	575741	\$142
O&M	CCA-Billing	575741	\$112
O&M	CCA-Business Services	575741	\$621
O&M	CCA-Call Handling	575741	\$183
O&M	CCA-Collections	575741	\$104
O&M	CCA-Education & Development	575741	\$207
O&M	CCA-Human Resources	575741	\$68
O&M	CCA-Operations & Performance	575741	\$207
O&M	CCP-Administration	575741	\$128
O&M	CCP-Billing	575741	\$0
O&M	CCP-Business Services	575741	\$10
O&M	CCP-Call Handling	575741	\$37
O&M	CCP-Human Resources ODI	575741	\$93
O&M	CCP-Operations and Support	575741	\$81
O&M	CORP-1000 Voorhees Building	575741	\$5
O&M	CORP-Asset Management	575741	\$3
O&M	CORP-Audit	575741	\$355
O&M	CORP-Building Services	575741	\$0
O&M	CORP-Business Center HR	575741	\$67
O&M	CORP-Business Change	575741	\$12
O&M	CORP-CEO	575741	\$2
O&M	CORP-Chief Growth Officer	575741	\$8
O&M	CORP-Chief Operating Officer	575741	\$263
O&M	CORP-COE O&M	575741	\$9
O&M	CORP-COE-Engineering	575741	\$11
O&M	CORP-Corporate Bus Development	575741	\$238
O&M	CORP-External Affairs	575741	\$116
O&M	CORP-External Communications	575741	\$74
O&M	CORP-Finance	575741	\$922
O&M	CORP-Finance Service Co	575741	\$38
O&M	CORP-HR Comp/Benefits	575741	\$38
O&M	CORP-HR Labor Relations	575741	\$36
O&M	CORP-HR Systems & Processes	575741	\$104
O&M	CORP-HR Talent Development	575741	\$217
O&M	CORP-Human Resources	575741	\$50
O&M	CORP-Internal Communications	575741	\$45
O&M	CORP-Investor Relations	575741	\$87
O&M	CORP-Legal	575741	\$241
O&M	CORP-Legal Admin	575741	\$263
O&M	CORP-Marketing & Sales	575741	\$47
O&M	CORP-Operational Performance	575741	\$222
O&M	CORP-Operational Risk	575741	\$682
O&M	CORP-Prop Mgmt Development	575741	\$391
O&M	CORP-Property Management	575741	\$0
O&M	CORP-Regulatory UFS	575741	\$260
O&M	CORP-Reporting & Compliance	575741	\$34
O&M	CORP-Research & Env Excellence	575741	\$21
O&M	CORP-Shared Bus Services Admin	575741	\$35
O&M	CORP-STEP Project	575741	\$18
O&M	CORP-Strategy & Planning	575741	\$15
O&M	CORP-VWV Development	575741	\$11
O&M	CE-ITS Client Relations	575741	\$67
O&M	CORP-ITS Admin	575741	\$45
O&M	CORP-ITS Application Architec	575741	\$177

Kentucky American Water Company  
2006 Service Company Charge Detail (Per Service Company General Ledger)  
Company Witness: Patrick Baryenbruch

WDRGLC	BUS UNIT DESCRIPTION	WDOBJ	Total
O&M	CORP-ITS Application Developm	575741	\$242
O&M	CORP-ITS Bus Development	575741	\$10
O&M	CORP-ITS Client Rel Admin	575741	\$80
O&M	CORP-ITS Client Rel/Helpdesk	575741	\$152
O&M	CORP-ITS Core Bus Sys Admin	575741	\$80
O&M	CORP-ITS Design Authority	575741	\$219
O&M	CORP-ITS Enterprise Servers	575741	\$261
O&M	CORP-ITS Infra/Oper Admin	575741	\$55
O&M	CORP-ITS Network Comm	575741	\$306
O&M	CORP-ITS PMO	575741	\$119
O&M	CORP-ITS Production	575741	\$207
O&M	CORP-ITS Quality Assurance	575741	\$48
O&M	CORP-ITS Strategy/Governance	575741	\$16
O&M	CORP-ITS Tech Architecture	575741	\$50
O&M	CORP-ITS Telecom	575741	\$189
O&M	NE-ITS Client Relations	575741	\$80
O&M	SE-ITS Client Relations	575741	\$1,478
O&M	CE-Business Development	575741	\$130
O&M	CE-Customer Relations	575741	\$1
O&M	CE-Engineering	575741	\$6
O&M	CE-External Affairs	575741	\$1
O&M	CE-Legal	575741	\$0
O&M	CE-Maintenance	575741	\$21
O&M	CE-Operational Risk	575741	\$20
O&M	NE-Administration	575741	\$1
O&M	NE-Business Development	575741	\$20
O&M	NE-Customer Field Services	575741	\$0
O&M	NE-External Affairs	575741	\$9
O&M	NE-Legal	575741	\$9
O&M	SE-Administration	575741	\$356
O&M	SE-Business Development	575741	\$112
O&M	SE-Customer Relations	575741	\$205
O&M	SE-Engineering	575741	\$69
O&M	SE-Environmental Mgmt	575741	\$108
O&M	SE-External Affairs	575741	\$608
O&M	SE-Finance	575741	\$315
O&M	SE-Human Resources	575741	\$246
O&M	SE-Legal	575741	\$261
O&M	SE-Maintenance	575741	\$446
O&M	SE-Network	575741	\$1
O&M	SE-Operational Risk	575741	\$85
O&M	WE-Administration	575741	\$0
O&M	WE-Asset Planning	575741	\$6
O&M	WE-Business Development	575741	\$166
O&M	WE-Engineering	575741	\$3
O&M	WE-External Affairs	575741	\$14
O&M	WE-Finance	575741	\$52
O&M	WE-Human Resources	575741	\$1
O&M	WE-Network	575741	\$4
O&M	SSC-Accounts Payable	575741	\$9
O&M	SSC-Administration	575741	\$404
O&M	SSC-Business Support Services	575741	\$1
O&M	SSC-Facility Services	575741	\$0
O&M	SSC-Financial Reporting	575741	\$10
O&M	SSC-Project Management	575741	\$0
O&M	SSC-Rates & Regulation	575741	\$7
O&M	CORP-Supply Chain-Pass Thru	575741	\$0
O&M	CORP-Supply Chain-Sourcing	575741	\$807
O&M	NE-Supply Chain	575741	\$8
O&M	SE-Supply Chain	575741	(\$10)
O&M	CCP-Operations and Support	575742	\$1
O&M	CORP-Operational Risk	575742	\$21
O&M	CORP-STEP Project	575742	\$0
O&M	CORP-ITS Network Comm	575742	\$37,834
O&M	SE-Administration	575742	\$29
O&M	SE-Business Development	575742	\$70
O&M	SSC-Facility Services	575742	\$80

Kentucky American Water Company  
2006 Service Company Charge Detail (Per Service Company General Ledger)  
Company Witness: Patrick Baryenbruch

WDRGLC	BUS UNIT DESCRIPTION	WDOB1	Total
O&M	CORP-Building Services Woodcre	575743	\$0
O&M	CORP-Legal Admin	575743	(\$0)
O&M	NE-ITS Client Relations	575743	\$1
O&M	CORP-Marketing & Sales	575775	\$11,244
O&M	CORP-ITS Admin	575775	\$70
O&M	SE-Business Development	575775	\$131
O&M	SSC-Fixed Assets/Job Cost	575775	\$6
O&M	BVLAB-Water Quality	575780	\$174
O&M	CCA-Operations & Performance	575780	\$5
O&M	CCP-Operations and Support	575780	\$2
O&M	CORP-1000 Voorhees Building	575780	\$40
O&M	CORP-Building Services Woodcre	575780	\$2
O&M	NE-Building Services Woodcrest	575780	\$0
O&M	CORP-ITS Enterprise Servers	575780	\$0
O&M	BVLAB-Water Quality	575998	\$49
O&M	CCA-Administration	575998	\$361
O&M	CCA-Billing	575998	(\$24)
O&M	CCA-Business Services	575998	\$189
O&M	CCA-Call Handling	575998	(\$689)
O&M	CCA-Collections	575998	\$162
O&M	CCA-Education & Development	575998	\$240
O&M	CCA-Human Resources	575998	\$7
O&M	CCA-Operations & Performance	575998	\$384
O&M	CCP-Administration	575998	(\$208)
O&M	CCP-Business Services	575998	\$13
O&M	CCP-Call Handling	575998	\$133
O&M	CCP-Human Resources ODI	575998	\$102
O&M	CCP-Operations and Support	575998	\$0
O&M	CORP-Audit	575998	\$0
O&M	CORP-Backfill Reg App	575998	\$4
O&M	CORP-Benefits Service Center	575998	\$0
O&M	CORP-Building Services	575998	\$0
O&M	CORP-Business Center HR	575998	\$59
O&M	CORP-CEO	575998	(\$3)
O&M	CORP-Chief Growth Officer	575998	\$4
O&M	CORP-Chief Operating Officer	575998	\$62
O&M	CORP-COE O&M	575998	(\$0)
O&M	CORP-COE-Engineering	575998	\$0
O&M	CORP-Corp Social Resp	575998	\$0
O&M	CORP-Corporate Bus Development	575998	(\$75)
O&M	CORP-External Affairs	575998	(\$157)
O&M	CORP-External Communications	575998	(\$43)
O&M	CORP-Finance	575998	(\$140)
O&M	CORP-Finance Service Co	575998	\$7
O&M	CORP-HR Comp/Benefits	575998	\$67
O&M	CORP-HR Labor Relations	575998	\$55
O&M	CORP-HR Strategic Staffing	575998	\$0
O&M	CORP-HR Systems & Processes	575998	\$104
O&M	CORP-HR Talent Development	575998	(\$70)
O&M	CORP-Human Resources	575998	\$140
O&M	CORP-Income Tax	575998	\$1
O&M	CORP-Internal Communications	575998	(\$0)
O&M	CORP-Investor Relations	575998	\$11
O&M	CORP-Legal	575998	(\$54)
O&M	CORP-Legal Admin	575998	\$4
O&M	CORP-Marketing & Sales	575998	(\$1,935)
O&M	CORP-Operational Performance	575998	\$60
O&M	CORP-Operational Risk	575998	(\$41)
O&M	CORP-Prop Mgmt Development	575998	(\$0)
O&M	CORP-Regulatory UFS	575998	\$136
O&M	CORP-Reporting & Compliance	575998	\$128
O&M	CORP-Research & Env Excellence	575998	\$258
O&M	CORP-Shared Bus Services Admin	575998	(\$415)
O&M	CORP-WW Development	575998	\$189
O&M	CE-ITS Client Relations	575998	\$4
O&M	CORP-ITS Admin	575998	(\$30)
O&M	CORP-ITS Application Architec	575998	(\$14)

Kentucky American Water Company  
2006 Service Company Charge Detail (Per Service Company General Ledger)  
Company Witness: Patrick Baryenbruch

WDRGLC	BUS UNIT	DESCRIPTION	WDOBY	Total
O&M	CORP-ITS	Application Developm	575998	(\$88)
O&M	CORP-ITS	Bus Development	575998	\$8
O&M	CORP-ITS	Client Rel Admin	575998	(\$3)
O&M	CORP-ITS	Client Rel/Helpdesk	575998	(\$238)
O&M	CORP-ITS	Core Bus Sys Admin	575998	\$155
O&M	CORP-ITS	Design Authority	575998	(\$661)
O&M	CORP-ITS	Enterprise Servers	575998	\$233
O&M	CORP-ITS	Infra/Oper Admin	575998	\$12
O&M	CORP-ITS	Network Comm	575998	\$92
O&M	CORP-ITS	PMO	575998	\$33
O&M	CORP-ITS	Production	575998	(\$257)
O&M	CORP-ITS	Quality Assurance	575998	(\$21)
O&M	CORP-ITS	Strategy/Governance	575998	(\$1)
O&M	CORP-ITS	Tech Architecture	575998	(\$120)
O&M	CORP-ITS	Telecom	575998	\$61
O&M	NE-ITS	Client Relations	575998	\$72
O&M	SE-ITS	Client Relations	575998	\$411
O&M	CE-Administration		575998	\$454
O&M	CE-Business Development		575998	\$0
O&M	CE-Customer Relations		575998	\$0
O&M	CE-Engineering		575998	\$13
O&M	CE-Environmental Mgmt		575998	\$0
O&M	CE-External Affairs		575998	\$0
O&M	CE-Finance		575998	\$0
O&M	CE-Human Resources		575998	\$0
O&M	CE-Maintenance		575998	(\$0)
O&M	CE-Network		575998	\$0
O&M	CE-Operational Risk		575998	\$4
O&M	NE-Administration		575998	\$2
O&M	NE-Business Development		575998	\$2
O&M	NE-Customer Field Services		575998	\$152
O&M	NE-Legal		575998	\$7
O&M	NE-Operational Risk		575998	\$0
O&M	NE-Production		575998	\$24
O&M	SE-Administration		575998	\$1,026
O&M	SE-Business Development		575998	\$221
O&M	SE-Customer Relations		575998	\$930
O&M	SE-Engineering		575998	\$651
O&M	SE-Environmental Mgmt		575998	\$524
O&M	SE-External Affairs		575998	\$257
O&M	SE-Finance		575998	\$784
O&M	SE-Human Resources		575998	\$928
O&M	SE-Legal		575998	\$775
O&M	SE-Maintenance		575998	\$2,528
O&M	SE-Network		575998	\$72
O&M	SE-Operational Risk		575998	\$157
O&M	SE-Production		575998	\$148
O&M	WE-Administration		575998	\$0
O&M	WE-Asset Planning		575998	\$0
O&M	WE-Business Development		575998	\$0
O&M	WE-Engineering		575998	\$0
O&M	WE-Finance		575998	(\$0)
O&M	WE-Human Resources		575998	(\$0)
O&M	WE-Network		575998	\$0
O&M	WE-Technical Services		575998	\$8
O&M	SSC-Accounts Payable		575998	(\$146)
O&M	SSC-Administration		575998	(\$635)
O&M	SSC-Business Support Services		575998	(\$37)
O&M	SSC-Cash Management		575998	(\$3)
O&M	SSC-Employee Services		575998	(\$2)
O&M	SSC-Financial Reporting		575998	(\$0)
O&M	SSC-Fixed Assets/Job Cost		575998	(\$14)
O&M	SSC-General Accounting		575998	(\$0)
O&M	SSC-Project Management		575998	\$24
O&M	SSC-Rates & Regulation		575998	(\$49)
O&M	SSC-Tax		575998	\$35
O&M	CORP-Supply Chain-Sourcing		575998	\$71

Kentucky American Water Company  
2006 Service Company Charge Detail (Per Service Company General Ledger)  
Company Witness: Patrick Baryenbruch

WDRGLC	BUS UNIT DESCRIPTION	WDOBJ	Total
O&M	NE-Supply Chain	575998	\$0
O&M	SE-Supply Chain	575998	\$16
O&M	BVLAB-Water Quality	675000	\$9,864
O&M	CCA-Call Handling	675000	\$275
O&M	CCA-Operations & Performance	675000	\$674
O&M	CCP-Operations and Support	675000	\$61
O&M	CORP-1000 Voorhees Building	675000	\$64
O&M	CORP-Audit	675000	\$0
O&M	CORP-Benefits Service Center	675000	\$191
O&M	CORP-External Affairs	675000	\$1
O&M	CORP-HR Comp/Benefits	675000	\$17
O&M	CORP-HR Labor Relations	675000	\$17
O&M	CORP-HR Talent Development	675000	\$17
O&M	CORP-Human Resources	675000	\$14
O&M	CORP-Reporting & Compliance	675000	\$132
O&M	CORP-ITS Admin	675000	\$11,027
O&M	CORP-ITS Client Rel/Helpdesk	675000	(\$208)
O&M	CORP-ITS Enterprise Servers	675000	\$24,639
O&M	CORP-ITS Network Comm	675000	\$4,804
O&M	CORP-ITS Production	675000	\$1,439
O&M	SE-ITS Client Relations	675000	\$248
O&M	SE-Business Development	675000	\$23
O&M	SE-Maintenance	675000	\$12,816
O&M	SSC-Cash Management	675000	\$60
O&M	CCA-Call Handling	675250	\$5
O&M	CCA-Operations & Performance	675250	\$209
O&M	CCP-Operations and Support	675250	\$37
O&M	CORP-External Affairs	675250	\$98
O&M	CORP-Finance	675250	\$6
O&M	CORP-Operational Risk	675250	\$4
O&M	CORP-STEP Project	675250	\$0
O&M	CE-ITS Client Relations	675250	\$9
O&M	CORP-ITS Enterprise Servers	675250	\$10,485
O&M	CORP-ITS Infra/Oper Admin	675250	(\$612)
O&M	CORP-ITS Production	675250	\$219
O&M	CORP-ITS Quality Assurance	675250	\$15
O&M	NE-ITS Client Relations	675250	\$281
O&M	CE-External Affairs	675250	\$16
O&M	SSC-Administration	675250	\$203
O&M	BVLAB-Water Quality	675350	\$654
O&M	CCA-Operations & Performance	675350	\$0
O&M	CCP-Operations and Support	675350	\$12
O&M	CORP-1000 Voorhees Building	675350	\$9
O&M	CORP-ITS Enterprise Servers	675350	\$49
O&M	BVLAB-Water Quality	675450	\$0
O&M	CCA-Administration	675450	\$159
O&M	CORP-COE-Engineering	675450	\$14
O&M	CORP-External Affairs	675450	\$37
O&M	CE-ITS Client Relations	675450	\$7
O&M	BVLAB-Water Quality	685200	\$0
O&M	CCA-Call Handling	685320	\$0
O&M	CORP-ITS PMO	685320	\$0
O&M	BVLAB-Water Quality	685325	(\$1)
O&M	CCA-Administration	685325	\$0
O&M	CCA-Billing	685325	(\$0)
O&M	CCA-Business Services	685325	(\$1)
O&M	CCA-Call Handling	685325	(\$6)
O&M	CCA-Collections	685325	\$0
O&M	CCA-Education & Development	685325	\$0
O&M	CCA-Human Resources	685325	\$0
O&M	CCA-Operations & Performance	685325	\$0
O&M	CCP-Administration	685325	\$0
O&M	CCP-Business Services	685325	\$0
O&M	CCP-Call Handling	685325	\$0
O&M	CCP-Human Resources ODI	685325	\$0
O&M	CCP-Operations and Support	685325	\$0
O&M	CORP-Audit	685325	\$2

Kentucky American Water Company  
2006 Service Company Charge Detail (Per Service Company General Ledger)  
Company Witness: Patrick Baryenbruch

WDRGLC	BUS UNIT DESCRIPTION	WDOBJ	Total
O&M	CORP-Business Change	685325	\$0
O&M	CORP-CEO	685325	\$5
O&M	CORP-Chief Operating Officer	685325	\$0
O&M	CORP-Corp Social Resp	685325	\$0
O&M	CORP-Corporate Bus Development	685325	\$0
O&M	CORP-External Affairs	685325	\$0
O&M	CORP-External Communications	685325	\$0
O&M	CORP-Finance	685325	\$0
O&M	CORP-HR Comp/Benefits	685325	\$0
O&M	CORP-HR Talent Development	685325	\$0
O&M	CORP-Human Resources	685325	\$0
O&M	CORP-Internal Communications	685325	\$0
O&M	CORP-Legal	685325	\$0
O&M	CORP-Legal Admin	685325	\$0
O&M	CORP-Marketing & Sales	685325	\$0
O&M	CORP-Operational Performance	685325	\$0
O&M	CORP-Operational Risk	685325	\$0
O&M	CORP-Prop Mgmt Development	685325	\$471
O&M	CORP-Regulatory UFS	685325	\$214
O&M	CORP-Research & Env Excellence	685325	\$0
O&M	CORP-Shared Bus Services Admin	685325	\$0
O&M	CORP-ITS Admin	685325	\$0
O&M	CORP-ITS Application Architec	685325	\$0
O&M	CORP-ITS Application Developm	685325	\$0
O&M	CORP-ITS Client Rel Admin	685325	\$0
O&M	CORP-ITS Client Rel/Helpdesk	685325	\$0
O&M	CORP-ITS Core Bus Sys Admin	685325	\$0
O&M	CORP-ITS Design Authority	685325	\$224
O&M	CORP-ITS Enterprise Servers	685325	\$0
O&M	CORP-ITS Infra/Oper Admin	685325	\$0
O&M	CORP-ITS Network Comm	685325	\$0
O&M	CORP-ITS PMO	685325	(\$141)
O&M	CORP-ITS Production	685325	(\$0)
O&M	CORP-ITS Quality Assurance	685325	\$0
O&M	CORP-ITS Strategy/Governance	685325	\$0
O&M	CORP-ITS Tech Architecture	685325	\$0
O&M	CORP-ITS Telecom	685325	\$0
O&M	SE-ITS Client Relations	685325	\$0
O&M	NE-Legal	685325	\$0
O&M	SE-Administration	685325	\$0
O&M	SE-Business Development	685325	\$0
O&M	SE-Customer Relations	685325	\$0
O&M	SE-Environmental Mgmt	685325	\$0
O&M	SE-External Affairs	685325	\$0
O&M	SE-Finance	685325	\$0
O&M	SE-Human Resources	685325	\$0
O&M	SE-Legal	685325	\$0
O&M	SE-Maintenance	685325	\$0
O&M	SE-Network	685325	\$0
O&M	SE-Operational Risk	685325	\$0
O&M	SE-Production	685325	\$0
O&M	SSC-Accounts Payable	685325	\$0
O&M	SSC-Administration	685325	\$0
O&M	SSC-Business Support Services	685325	\$0
O&M	SSC-Cash Management	685325	\$0
O&M	SSC-Employee Services	685325	(\$1)
O&M	SSC-Fixed Assets/Job Cost	685325	\$0
O&M	SSC-General Accounting	685325	\$0
O&M	SSC-Planning & Reporting	685325	\$0
O&M	SSC-Project Management	685325	\$0
O&M	SSC-Rates & Regulation	685325	\$0
O&M	SSC-Tax	685325	\$0
O&M	CORP-Supply Chain-Sourcing	685325	\$228
O&M	NE-Supply Chain	685325	\$73
O&M	SE-Supply Chain	685325	\$0
O&M	CCA-Business Services	685350	(\$23)
O&M	CCA-Call Handling	685350	\$0



Kentucky American Water Company  
 2006 Service Company Charge Detail (Per Service Company General Ledger)  
 Company Witness: Patrick Baryenbruch

WDRCLC	BUS UNIT DESCRIPTION	WDOBJ	Total
O&M	CORP-Audit	685350	\$3
O&M	CORP-Research & Env Excellence	685350	(\$8)
O&M	CORP-ITS PMO	685350	\$0
O&M	CORP-Business Change	685430	\$673
O&M	CORP-Chief Growth Officer	685430	\$11,471
O&M	CORP-Chief Operating Officer	685430	\$3,103
O&M	CORP-Finance	685430	\$6,449
O&M	CORP-Human Resources	685430	\$4,664
O&M	CORP-Legal	685430	\$0
O&M	CORP-Non-Departmental Costs	685430	(\$983)
O&M	CORP-Regulatory UFS	685430	\$306
O&M	CORP-Reporting & Compliance	685430	\$515
O&M	CORP-Research & Env Excellence	685430	\$1,362
O&M	WE-Finance	685430	\$786
O&M	SSC-Tax	685430	\$493
O&M	CCA-Operations & Performance	760200	\$0
O&M	CORP-HR Labor Relations	760500	\$6
O&M	BVLAB-Water Quality	810400	\$170
O&M	CORP-Building Services	810400	\$3
O&M	CORP-ITS Enterprise Servers	840000	(\$9)
O&M	CE-Human Resources	840000	(\$18)
O&M	SE-Human Resources	840000	\$1
O&M	WE-Human Resources	840000	\$1
O&M	SSC-Cash Management	840000	\$9
O&M	SSC-Employee Services	840000	\$0
O&M	SSC-Tax	840000	\$70
		<b>Grand Total</b>	<b>\$7,556,112</b>

Kentucky American Water Company  
Adjusted 2006 Service Company Charges  
Company Witness: Patrick Baryenbruch

Service	Total		
BVLAB-Water Quality	\$ 173,054.41		
CCA-Administration	\$ 40,771.23		
CCA-Human Resources	\$ 20,023.08		
CCA-Call Handling	\$ 257,462.87		
CCA-Billing	\$ 106,884.41		
CCA-Collections	\$ 175,236.76		
CCA-Operations & Performance	\$ 215,456.81		
CCA-Business Services	\$ 52,062.22		
CCA-Education & Development	\$ 61,047.63		
CCP-Administration	\$ 45,543.93		
CCP-Human Resources ODI	\$ 15,950.46		
CCP-Call Handling	\$ 247,928.39		
CCP-Billing	\$ 9,455.48		
CCP-Collections	\$ 282.83		
CCP-Operations and Support	\$ 68,837.51		
CCP-Business Services	\$ 29,111.58		
CCP-Education & Development	\$ 5,908.74		
CORP-Balance Sheet	\$ -		
CORP-HR Comp/Benefits	\$ 45,176.27		
CORP-HR Talent Development	\$ 17,297.32		
CORP-HR Labor Relations	\$ 6,876.05		
CORP-CEO	\$ 26,718.73		
CORP-Business Center HR	\$ 18,190.69		
CORP-Finance	\$ 163,074.46		
CORP-Legal Admin	\$ 33,008.08		
CORP-Chief Operating Officer	\$ 58,635.41		
CORP-HR Strategic Staffing	\$ 3,459.00		
CORP-HR Systems & Processes	\$ 16,419.02		
CORP-Benefits Service Center	\$ 20,335.51		
CORP-Legal	\$ 41,567.57		
CORP-Finance Service Co	\$ 14,043.45		
CORP-Human Resources	\$ 15,238.34		
CORP-Operational Risk	\$ 44,830.21		
CORP-Corporate Bus Development	\$ 16,514.68		
CORP-Government Affairs	\$ 570.00		
CORP-External Affairs	\$ 36,246.61		
CORP-Reporting & Compliance	\$ 450,680.35		
CORP-Investor Relations	\$ 7,661.51		
CORP-1000 Voorhees Building	\$ 7,512.52		
CORP-Income Tax	\$ 27,456.25		
CORP-Backfill Reg App	\$ 7,054.61		
CORP-Audit	\$ 37,362.37	Allocation to Every Provider	
CORP-Property Management	\$ 177.14	\$ 772.88	23%
CORP-Property Management	\$ 331.45		43%
CORP-Property Management	\$ 57.85		7%
CORP-Property Management	\$ 206.44		27%
CORP-Building Services	\$ 33,193.45	\$ 144,829.06	23%
CORP-Building Services	\$ 62,110.40		43%
CORP-Building Services	\$ 10,840.01		7%
CORP-Building Services	\$ 38,685.19		27%
CORP-Building Services Woodcre	\$ 67,151.60		
CORP-Operational Performance	\$ 21,710.01		
CORP-Asset Management	\$ 3,737.51		
CORP-Research & Env Excellence	\$ 36,877.22		
CORP-Marketing & Sales	\$ 30,740.74		
CORP-Regulatory UFS	\$ 68,731.04		
CORP-Shared Bus Services Admin	\$ 1,155.16		
CORP-External Communications	\$ 18,401.07		
CORP-Internal Communications	\$ 10,704.42		
CORP-Corp Social Resp	\$ 11,188.30		
CORP-Business Change	\$ 150,843.07		
CORP-WW Development	\$ 203.34		
CORP-Prop Mgmt Development	\$ 14,740.22		
CORP-STEP Project	\$ 86,655.80		

Kentucky American Water Company  
Adjusted 2006 Service Company Charges  
Company Witness: Patrick Baryenbruch

Service	Total		
CORP-Strategy & Planning	\$ 491.27		
CORP-COE O&M	\$ 216.65		
CORP-Chief Growth Officer	\$ 19,530.03		
CORP-Product & Serv Innovation	\$ 2,648.54		
CORP-Non-Departmental Costs	\$ 254,067.94	\$ 1,108,544.53	23%
CORP-Non-Departmental Costs	\$ 475,402.82		43%
CORP-Non-Departmental Costs	\$ 82,971.17		7%
CORP-Non-Departmental Costs	\$ 296,102.59		27%
CORP-COE-Engineering	\$ 10,460.15		
NE-Building Services Woodcrest	\$ 375.76		
CORP-ITS Client Rel Admin	\$ 6,885.37		
CORP-ITS Client Rel/Helpdesk	\$ 22,369.52		
CORP-ITS Bus Development	\$ 14,159.05		
CORP-ITS Admin	\$ 87,843.40		
CORP-ITS PMO	\$ 19,253.52		
CORP-ITS Infra/Oper Admin	\$ 6,789.63		
CORP-ITS Production	\$ 174,979.35		
CORP-ITS Enterprise Servers	\$ 165,983.86		
CORP-ITS Network Comm	\$ 58,104.14		
CORP-ITS Telecom	\$ 12,104.91		
CORP-ITS Core Bus Sys Admin	\$ 5,880.99		
CORP-ITS Application Developm	\$ 46,480.65		
CORP-ITS Application Architec	\$ 22,197.12		
CORP-ITS Quality Assurance	\$ 15,272.45		
CORP-ITS Tech Architecture	\$ 14,977.43		
CORP-ITS Strategy/Governance	\$ 5,576.20		
CORP-ITS Design Authority	\$ 7,005.66		
WE-ITS Client Relations	\$ 665.26		
CE-ITS Client Relations	\$ 9,463.81		
SE-ITS Client Relations	\$ 108,895.69		
NE-ITS Client Relations	\$ 17,603.34		
WE-Production	\$ 343.49		
WE-Network	\$ 1,086.39		
WE-Customer Relations	\$ 159.93		
WE-Technical Services	\$ 245.58		
WE-Administration	\$ 3,153.01		
WE-Finance	\$ 2,605.54		
WE-Environmental Mgmt	\$ 131.98		
WE-Engineering	\$ 188.70		
WE-Legal	\$ 727.83		
WE-Maintenance	\$ 370.21		
WE-Human Resources	\$ 291.96		
WE-Operational Risk	\$ 137.47		
WE-Business Development	\$ 718.29		
WE-External Affairs	\$ 3,635.46		
WE-Asset Planning	\$ 625.11		
CE-Production	\$ 337.76		
CE-Network	\$ 263.04		
CE-Customer Relations	\$ 1,854.53		
CE-Administration	\$ 4,880.03		
CE-Finance	\$ 1,339.97		
CE-Environmental Mgmt	\$ 589.16		
CE-Engineering	\$ 1,733.71		
CE-Legal	\$ 777.93		
CE-Maintenance	\$ 767.03		
CE-Human Resources	\$ 3,489.93		
CE-Operational Risk	\$ 828.69		
CE-Business Development	\$ 1,004.68		
CE-External Affairs	\$ 1,183.43		
SE-Production	\$ 22,142.88		
SE-Network	\$ 33,473.71		
SE-Customer Relations	\$ 153,337.12		
SE-Administration	\$ 288,314.69		
SE-Finance	\$ 184,023.00		
SE-Environmental Mgmt	\$ 63,108.10		

Kentucky American Water Company  
Adjusted 2006 Service Company Charges  
Company Witness: Patrick Baryenbruch

Service	Total		
SE-Engineering	\$ 49,592.45		
SE-Legal	\$ 173,661.66		
SE-Maintenance	\$ 162,971.83		
SE-Human Resources	\$ 116,731.33		
SE-Operational Risk	\$ 68,455.12		
SE-Business Development	\$ 60,233.27		
SE-External Affairs	\$ 212,605.76		
NE-Production	\$ 264.75		
NE-Network	\$ 299.31		
NE-Customer Field Services	\$ 876.65		
NE-Administration	\$ 5,195.70		
NE-Finance	\$ 2,309.57		
NE-Environmental Mgmt	\$ 21.22		
NE-Engineering	\$ 214.20		
NE-Legal	\$ 1,450.58		
NE-Maintenance	\$ 79.49		
NE-Human Resources	\$ 1,424.06		
NE-Operational Risk	\$ 542.08		
NE-Business Development	\$ 4,296.85		
NE-External Affairs	\$ 666.76		
NE-SAP Conversion	\$ 2.18		
SSC-Accounts Payable	\$ 42,192.90		
SSC-Administration	\$ 59,379.45		
SSC-Financial Reporting	\$ 17,876.53		
SSC-General Accounting	\$ 66,791.54		
SSC-Tax	\$ 69,786.51		
SSC-Business Support Services	\$ 27,999.46		
SSC-Planning & Reporting	\$ (11.99)		
SSC-Rates & Regulation	\$ 17,588.25		
SSC-Cash Management	\$ 38,812.96		
SSC-Facility Services	\$ 48,073.33		
SSC-Fixed Assets/Job Cost	\$ 42,659.27		
SSC-Project Management	\$ 27,382.07		
SSC-Employee Services	\$ 90,468.49		
CORP-Supply Chain-Pass Thru	\$ 46.67		
CORP-Supply Chain-Sourcing	\$ 72,260.22		
WE-Supply Chain	\$ 171.83		
CE-Supply Chain	\$ 83.63		
SE-Supply Chain	\$ 16,641.22		
NE-Supply Chain	\$ 3,997.07	\$ 7,556,111.64	Grand Total
CORP-Asset Management	\$0.00		
CORP-Audit	(\$150.49)		
CORP-Backfill Reg App	(\$34.04)		
CORP-Balance Sheet	\$0.00		
CORP-Benefits Service Center	(\$0.01)		
CORP-Building Services	(\$3,769.60)		
CORP-Business Center HR	(\$63.42)		
CORP-Business Change	(\$150,049.07)		
CORP-CEO	(\$43.80)		
CORP-Chief Growth Officer	(\$5.47)		
CORP-Chief Operating Officer	(\$213.60)		
CORP-COE O&M	(\$1.01)		
CORP-COE-Engineering	(\$206.99)		
CORP-Corp Social Resp	(\$0.17)		
CORP-Corporate Bus Development	(\$132.03)		
CORP-External Affairs	(\$121.20)		
CORP-External Communications	(\$28.46)		
CORP-Finance	(\$20,958.45)		
CORP-HR Comp/Benefits	(\$80.76)		
CORP-HR Labor Relations	(\$270.87)		
CORP-HR Strategic Staffing	(\$11.39)		
CORP-HR Systems & Processes	(\$43.04)		
CORP-HR Talent Development	(\$52.61)		
CORP-Human Resources	\$10,734.49		

Kentucky American Water Company  
Adjusted 2006 Service Company Charges  
Company Witness: Patrick Baryenbruch

Service	Total		
CORP-Internal Communications	(\$24.33)		
CORP-Investor Relations	(\$55.59)		
CORP-ITS Admin	(\$160.31)		
CORP-ITS Application Architec	(\$2,603.68)		
CORP-ITS Application Developm	(\$2,877.85)		
CORP-ITS Bus Development	(\$43.80)		
CORP-ITS Client Rel Admin	(\$22.44)		
CORP-ITS Client Rel/Helpdesk	(\$79.06)		
CORP-ITS Core Bus Sys Admin	(\$18.86)		
CORP-ITS Design Authority	\$344.63		
CORP-ITS Enterprise Servers	(\$2,449.38)		
CORP-ITS Infra/Oper Admin	(\$27.33)		
CORP-ITS Network Comm	(\$52.22)		
CORP-ITS PMO	(\$1,427.03)		
CORP-ITS Production	(\$3,613.12)		
CORP-ITS Quality Assurance	(\$275.63)		
CORP-ITS Strategy/Governance	(\$16.45)		
CORP-ITS Tech Architecture	(\$813.96)		
CORP-ITS Telecom	(\$43.14)		
CORP-Legal	(\$193.00)		
CORP-Legal Admin	(\$69.24)		
CORP-Marketing & Sales	(\$74.02)		
CORP-Non-Departmental Costs	(\$854,584.62)		
CORP-Operational Performance	(\$275.19)		
CORP-Operational Risk	(\$129.81)		
CORP-Product & Serv Innovation	(\$13.31)		
CORP-Prop Mgmt Development	(\$26.19)		
CORP-Property Management	\$8.10		
CORP-Regulatory UFS	(\$131.03)		
CORP-Reporting & Compliance	(\$443,938.72)		
CORP-Research & Env Excellence	(\$660.21)		
CORP-Shared Bus Services Admin	(\$1.86)		
CORP-STEP Project	(\$80,947.41)		
CORP-Strategy & Planning	(\$11.75)		
CORP-Supply Chain-Pass Thru	(\$0.04)		
CORP-Supply Chain-Sourcing	(\$14.45)		
NE-Administration	(\$7.49)		
NE-Building Services Woodcrest	(\$1.00)		
NE-Business Development	(\$3.72)		
NE-Customer Field Services	(\$1.68)		
NE-Engineering	(\$0.71)		
NE-External Affairs	(\$2.65)		
NE-Finance	(\$7.30)		
NE-Human Resources	(\$4.34)		
NE-ITS Client Relations	(\$3.34)		
NE-Legal	(\$101.64)		
NE-Maintenance	(\$0.29)		
NE-Network	(\$0.78)		
NE-Operational Risk	(\$1.68)		
NE-Production	(\$0.44)		
NE-Supply Chain	(\$0.14)		
SE-Administration	(\$47,473.25)		
SE-Engineering	(\$57.88)		
SE-External Affairs	(\$13,120.89)		
SE-Finance	(\$21.40)		
SSC-Administration	(\$27,760.00)		
SSC-Facility Services	(\$24,290.00)		
WE-Business Development	(\$154.49)		
WE-External Affairs	(\$3,388.22)		
WE-Finance	(\$111.08)		
WE-Finance	(\$83.00)	(\$1,677,421.70)	Total Adjustments
		\$ 5,878,689.94	Net Testable SC Charges

Kentucky American Water Company  
2006 Testable Service Company Charges With Outside Provider Detail  
Company Witness: Patrick Baryenbruch

O&M/Cap	Office	Service	Function	Outside Provider	Total		
O&M	Belleville Lab	BVLAB-Water Quality	Water Quality	Engineer	\$ 173,054.41		
O&M	Call Center	CCA-Administration	Customer Service	Cust Acct Svcs	\$ 40,771.23		
O&M	Call Center	CCA-Billing	Customer Service	Cust Acct Svcs	\$ 106,884.41		
O&M	Call Center	CCA-Business Services	Customer Service	Cust Acct Svcs	\$ 52,062.22		
O&M	Call Center	CCA-Call Handling	Customer Service	Cust Acct Svcs	\$ 257,462.87		
O&M	Call Center	CCA-Collections	Customer Service	Cust Acct Svcs	\$ 175,236.76		
O&M	Call Center	CCA-Education & Development	Customer Service	Cust Acct Svcs	\$ 61,047.63		
O&M	Call Center	CCA-Human Resources	Human Resources	Consultant	\$ 20,023.08		
O&M	Call Center	CCA-Operations & Performance	Customer Service	Cust Acct Svcs	\$ 215,456.81		
O&M	Call Center	CCP-Administration	Customer Service	Cust Acct Svcs	\$ 45,543.93		
O&M	Call Center	CCP-Billing	Customer Service	Cust Acct Svcs	\$ 9,455.48		
O&M	Call Center	CCP-Business Services	Customer Service	Cust Acct Svcs	\$ 29,111.58		
O&M	Call Center	CCP-Call Handling	Customer Service	Cust Acct Svcs	\$ 247,928.39		
O&M	Call Center	CCP-Collections	Customer Service	Cust Acct Svcs	\$ 282.83		
O&M	Call Center	CCP-Education & Development	Customer Service	Cust Acct Svcs	\$ 5,908.74		
O&M	Call Center	CCP-Human Resources ODI	Human Resources	Consultant	\$ 15,950.46		
O&M	Call Center	CCP-Operations and Support	Customer Service	Cust Acct Svcs	\$ 68,837.51		
O&M	Regional Offices	CE-Administration	Administration	Consultant	\$ 4,860.03		
O&M	Regional Offices	CE-Business Development	Operations	Engineer	\$ 1,004.68		
O&M	Regional Offices	CE-Customer Relations	Customer Service	Cust Acct Svcs	\$ 1,854.53		
O&M	Regional Offices	CE-Engineering	Engineering	Engineer	\$ 1,733.71		
O&M	Regional Offices	CE-Environmental Mgmt	Water Quality	Engineer	\$ 589.16		
O&M	Regional Offices	CE-External Affairs	Communications	Consultant	\$ 1,183.43		
O&M	Regional Offices	CE-Finance	Finance	CPA	\$ 1,339.97		
O&M	Regional Offices	CE-Human Resources	Human Resources	Consultant	\$ 3,489.93		
O&M	ITS	CE-ITS Client Relations	Information Technology	CPA	\$ 9,463.81		
O&M	Regional Offices	CE-Legal	Legal	Attorney	\$ 777.93		
O&M	Regional Offices	CE-Maintenance	Operations	Engineer	\$ 767.03		
O&M	Regional Offices	CE-Network	Operations	Engineer	\$ 263.04		
O&M	Regional Offices	CE-Operational Risk	Risk Management	Consultant	\$ 828.69		
O&M	Regional Offices	CE-Production	Operations	Engineer	\$ 337.76		
O&M	Regional Offices	CE-Supply Chain	Accounting	CPA	\$ 83.63		
O&M	Corporate	CORP-1000 Voorhees Building	Administration	Consultant	\$ 7,512.52		
O&M	Corporate	CORP-Asset Management	Operations	Engineer	\$ 3,737.51		
O&M	Corporate	CORP-Audit	Audit	CPA	\$ 37,211.88		
O&M	Corporate	CORP-Backfill Reg App	Rates & Revenue	CPA	\$ 7,020.57		
O&M	Corporate	CORP-Balance Sheet	Administration	Consultant	\$ -		
O&M	Corporate	CORP-Benefits Service Center	Human Resources	Consultant	\$ 20,335.50	Allocation to Every Provider	
O&M	Corporate	CORP-Property Management	Administration	Consultant	\$ 178.99	\$ 780.98	23%
O&M	Corporate	CORP-Property Management	Administration	CPA	\$ 334.93		43%
O&M	Corporate	CORP-Property Management	Administration	Attorney	\$ 58.45		7%
O&M	Corporate	CORP-Property Management	Administration	Engineer	\$ 208.61		27%
O&M	Corporate	CORP-Building Services	Administration	Consultant	\$ 32,329.50	\$ 141,059.46	23%
O&M	Corporate	CORP-Building Services	Administration	CPA	\$ 60,493.79		43%
O&M	Corporate	CORP-Building Services	Administration	Attorney	\$ 10,557.87		7%
O&M	Corporate	CORP-Building Services	Administration	Engineer	\$ 37,678.30		27%
O&M	Corporate	CORP-Non-Departmental Costs	Administration	Consultant	\$ 58,205.21	\$ 253,959.91	23%
O&M	Corporate	CORP-Non-Departmental Costs	Administration	CPA	\$ 108,911.51		43%
O&M	Corporate	CORP-Non-Departmental Costs	Administration	Attorney	\$ 19,008.12		7%
O&M	Corporate	CORP-Non-Departmental Costs	Administration	Engineer	\$ 67,835.06		27%
O&M	Corporate	CORP-Building Services Woodcre	Administration	Consultant	\$ 67,151.60		
O&M	Corporate	CORP-Business Center HR	Human Resources	Consultant	\$ 18,127.27		
O&M	Corporate	CORP-Business Change	Administration	Consultant	\$ 794.00		
O&M	Corporate	CORP-CEO	Administration	Consultant	\$ 26,674.93		
O&M	Corporate	CORP-Chief Growth Officer	Administration	Consultant	\$ 19,524.56		
O&M	Corporate	CORP-Chief Operating Officer	Operations	Engineer	\$ 58,421.81		
O&M	Corporate	CORP-COE O&M	Operations	Engineer	\$ 215.64		
O&M	Corporate	CORP-COE-Engineering	Operations	Engineer	\$ 10,253.16		
O&M	Corporate	CORP-Corp Social Resp	Administration	Consultant	\$ 11,188.13		
O&M	Corporate	CORP-Corporate Bus Development	Operations	Engineer	\$ 16,382.65		
O&M	Corporate	CORP-External Affairs	Communications	Consultant	\$ 36,125.41		
O&M	Corporate	CORP-External Communications	Communications	Consultant	\$ 18,372.61		
O&M	Corporate	CORP-Finance	Finance	CPA	\$ 142,116.01		
O&M	Corporate	CORP-Finance Service Co	Finance	CPA	\$ 14,043.45		
O&M	Corporate	CORP-Government Affairs	Communications	Consultant	\$ 570.00		
O&M	Corporate	CORP-HR Comp/Benefits	Human Resources	Consultant	\$ 45,095.51		
O&M	Corporate	CORP-HR Labor Relations	Human Resources	Consultant	\$ 6,605.18		
O&M	Corporate	CORP-HR Strategic Staffing	Human Resources	Consultant	\$ 3,447.61		
O&M	Corporate	CORP-HR Systems & Processes	Human Resources	Consultant	\$ 16,375.98		
O&M	Corporate	CORP-HR Talent Development	Human Resources	Consultant	\$ 17,244.71		
O&M	Corporate	CORP-Human Resources	Human Resources	Consultant	\$ 25,972.83		
O&M	Corporate	CORP-Income Tax	Accounting	CPA	\$ 27,456.25		
O&M	Corporate	CORP-Internal Communications	Communications	Consultant	\$ 10,680.09		
O&M	Corporate	CORP-Investor Relations	Finance	CPA	\$ 7,605.92		
O&M	ITS	CORP-ITS Admin	Information Technology	CPA	\$ 87,683.09		
O&M	ITS	CORP-ITS Application Architec	Information Technology	CPA	\$ 19,593.44		
O&M	ITS	CORP-ITS Application Developm	Information Technology	CPA	\$ 43,602.80		
O&M	ITS	CORP-ITS Bus Development	Audit	CPA	\$ 14,115.25		
O&M	ITS	CORP-ITS Client Rel Admin	Information Technology	CPA	\$ 6,862.93		
O&M	ITS	CORP-ITS Client Rel/Helpdesk	Information Technology	CPA	\$ 22,290.46		
O&M	ITS	CORP-ITS Core Bus Sys Admin	Information Technology	CPA	\$ 5,862.13		

Kentucky American Water Company  
2006 Testable Service Company Charges With Outside Provider Detail  
Company Witness: Patrick Baryenbruch

O&M/Cap	Office	Service	Function	Outside Provider	Total
O&M	ITS	CORP-ITS Design Authority	Information Technology	CPA	\$ 7,360.29
O&M	ITS	CORP-ITS Enterprise Servers	Information Technology	CPA	\$ 163,534.48
O&M	ITS	CORP-ITS Infra/Oper Admin	Information Technology	CPA	\$ 6,762.30
O&M	ITS	CORP-ITS Network Comm	Information Technology	CPA	\$ 58,051.92
O&M	ITS	CORP-ITS PMO	Information Technology	CPA	\$ 17,826.49
O&M	ITS	CORP-ITS Production	Information Technology	CPA	\$ 171,366.23
O&M	ITS	CORP-ITS Quality Assurance	Information Technology	CPA	\$ 14,996.82
O&M	ITS	CORP-ITS Strategy/Governance	Information Technology	CPA	\$ 5,559.75
O&M	ITS	CORP-ITS Tech Architecture	Information Technology	CPA	\$ 14,163.47
O&M	ITS	CORP-ITS Telecom	Information Technology	CPA	\$ 12,061.77
O&M	Corporate	CORP-Legal	Legal	Attorney	\$ 41,374.57
O&M	Corporate	CORP-Legal Admin	Legal	Attorney	\$ 32,938.84
O&M	Corporate	CORP-Marketing & Sales	Rates & Revenue	CPA	\$ 30,666.72
O&M	Corporate	CORP-Operational Performance	Operations	Engineer	\$ 21,434.82
O&M	Corporate	CORP-Operational Risk	Risk Management	Consultant	\$ 44,700.40
O&M	Corporate	CORP-Product & Serv Innovation	Administration	Consultant	\$ 2,635.23
O&M	Corporate	CORP-Prop Mgmt Development	Administration	Consultant	\$ 14,714.03
O&M	Corporate	CORP-Regulatory UFS	Rates & Revenue	CPA	\$ 68,600.01
O&M	Corporate	CORP-Reporting & Compliance	Accounting	CPA	\$ 6,741.63
O&M	Corporate	CORP-Research & Env Excellence	Water Quality	Engineer	\$ 36,217.01
O&M	Corporate	CORP-Shared Bus Services Admin	Administration	Consultant	\$ 1,153.30
O&M	Corporate	CORP-STEP Project	Administration	Consultant	\$ 5,708.39
O&M	Corporate	CORP-Strategy & Planning	Administration	Consultant	\$ 479.52
O&M	Corporate	CORP-Supply Chain-Pass Thru	Accounting	CPA	\$ 46.63
O&M	Corporate	CORP-Supply Chain-Sourcing	Accounting	CPA	\$ 72,245.77
O&M	Corporate	CORP-VW Development	Operations	Engineer	\$ 203.34
O&M	Regional Offices	NE-Administration	Administration	Consultant	\$ 5,188.21
O&M	Corporate	NE-Building Services Woodcrest	Administration	Consultant	\$ 374.76
O&M	Regional Offices	NE-Business Development	Operations	Engineer	\$ 4,293.13
O&M	Regional Offices	NE-Customer Field Services	Customer Service	Cust Acct Svcs	\$ 874.97
O&M	Regional Offices	NE-Engineering	Engineering	Engineer	\$ 213.49
O&M	Regional Offices	NE-Environmental Mgmt	Water Quality	Engineer	\$ 21.22
O&M	Regional Offices	NE-External Affairs	Communications	Consultant	\$ 664.11
O&M	Regional Offices	NE-Finance	Finance	CPA	\$ 2,302.27
O&M	Regional Offices	NE-Human Resources	Human Resources	Consultant	\$ 1,419.72
O&M	ITS	NE-ITS Client Relations	Information Technology	CPA	\$ 17,600.00
O&M	Regional Offices	NE-Legal	Legal	Attorney	\$ 1,348.94
O&M	Regional Offices	NE-Maintenance	Operations	Engineer	\$ 79.20
O&M	Regional Offices	NE-Network	Operations	Engineer	\$ 298.53
O&M	Regional Offices	NE-Operational Risk	Risk Management	Consultant	\$ 540.40
O&M	Regional Offices	NE-Production	Operations	Engineer	\$ 264.31
O&M	ITS	NE-SAP Conversion	Information Technology	CPA	\$ 2.18
O&M	Regional Offices	NE-Supply Chain	Accounting	CPA	\$ 3,996.93
O&M	Regional Offices	SE-Administration	Administration	Consultant	\$ 240,841.44
O&M	Regional Offices	SE-Business Development	Operations	Engineer	\$ 60,233.27
O&M	Regional Offices	SE-Customer Relations	Customer Service	Cust Acct Svcs	\$ 153,337.12
O&M	Regional Offices	SE-Engineering	Engineering	Engineer	\$ 49,534.57
O&M	Regional Offices	SE-Environmental Mgmt	Water Quality	Engineer	\$ 63,108.10
O&M	Regional Offices	SE-External Affairs	Communications	Consultant	\$ 199,464.87
O&M	Regional Offices	SE-Finance	Finance	CPA	\$ 184,001.60
O&M	Regional Offices	SE-Human Resources	Human Resources	Consultant	\$ 116,731.33
O&M	ITS	SE-ITS Client Relations	Information Technology	CPA	\$ 108,895.69
O&M	Regional Offices	SE-Legal	Legal	Attorney	\$ 173,661.66
O&M	Regional Offices	SE-Maintenance	Operations	Engineer	\$ 162,971.83
O&M	Regional Offices	SE-Network	Operations	Engineer	\$ 33,473.71
O&M	Regional Offices	SE-Operational Risk	Risk Management	Consultant	\$ 68,455.12
O&M	Regional Offices	SE-Production	Operations	Engineer	\$ 22,142.88
O&M	Regional Offices	SE-Supply Chain	Accounting	CPA	\$ 16,641.22
O&M	Shared Services	SSC-Accounts Payable	Accounting	CPA	\$ 42,192.90
O&M	Shared Services	SSC-Administration	Administration	Consultant	\$ 31,619.45
O&M	Shared Services	SSC-Business Support Services	Accounting	CPA	\$ 27,999.46
O&M	Shared Services	SSC-Cash Management	Finance	CPA	\$ 38,812.96
O&M	Shared Services	SSC-Employee Services	Accounting	CPA	\$ 90,468.49
O&M	Shared Services	SSC-Facility Services	Accounting	CPA	\$ 23,783.33
O&M	Shared Services	SSC-Financial Reporting	Accounting	CPA	\$ 17,876.53
O&M	Shared Services	SSC-Fixed Assets/Job Cost	Accounting	CPA	\$ 42,659.27
O&M	Shared Services	SSC-General Accounting	Accounting	CPA	\$ 66,791.54
O&M	Shared Services	SSC-Planning & Reporting	Finance	CPA	\$ (11.99)
O&M	Shared Services	SSC-Project Management	Accounting	CPA	\$ 27,382.07
O&M	Shared Services	SSC-Rates & Regulation	Rates & Revenue	CPA	\$ 17,588.25
O&M	Shared Services	SSC-Tax	Accounting	CPA	\$ 69,786.51
O&M	Regional Offices	WE-Administration	Administration	Consultant	\$ 3,153.01
O&M	Regional Offices	WE-Asset Planning	Engineering	Engineer	\$ 625.11
O&M	Regional Offices	WE-Business Development	Operations	Engineer	\$ 563.80
O&M	Regional Offices	WE-Customer Relations	Customer Service	Cust Acct Svcs	\$ 159.93
O&M	Regional Offices	WE-Engineering	Engineering	Engineer	\$ 188.70
O&M	Regional Offices	WE-Environmental Mgmt	Water Quality	Engineer	\$ 131.98
O&M	Regional Offices	WE-External Affairs	Communications	Consultant	\$ 247.24
O&M	Regional Offices	WE-Finance	Finance	CPA	\$ 2,411.46
O&M	Regional Offices	WE-Human Resources	Human Resources	Consultant	\$ 291.96
O&M	ITS	WE-ITS Client Relations	Information Technology	CPA	\$ 665.26

Kentucky American Water Company  
 2006 Testable Service Company Charges With Outside Provider Detail  
 Company Witness: Patrick Baryenbruch

O&M/Cap	Office	Service	Function	Outside Provider	Total		
O&M	Regional Offices	WE-Legal	Legal	Attomey	\$ 727.83		
O&M	Regional Offices	WE-Maintenance	Operations	Engineer	\$ 370.21		
O&M	Regional Offices	WE-Network	Operations	Engineer	\$ 1,086.39		
O&M	Regional Offices	WE-Operational Risk	Risk Management	Consultant	\$ 137.47		
O&M	Regional Offices	WE-Production	Operations	Engineer	\$ 343.49		
O&M	Regional Offices	WE-Supply Chain	Accounting	CPA	\$ 171.83		
O&M	Regional Offices	WE-Technical Services	Engineering	Engineer	\$ 245.58		
				Total	\$ 5,878,689.94		



Kentucky American Water Company  
Summarized 2006 Testable Service Company Charges by Service  
Company Witness: Patrick Baryenbruch

Service	Total
BVLAB-Water Quality	\$173,054.41
CCA-Administration	\$40,771.23
CCA-Billing	\$106,884.41
CCA-Business Services	\$52,062.22
CCA-Call Handling	\$257,462.87
CCA-Collections	\$175,236.76
CCA-Education & Development	\$61,047.63
CCA-Human Resources	\$20,023.08
CCA-Operations & Performance	\$215,456.81
CCP-Administration	\$45,543.93
CCP-Billing	\$9,455.48
CCP-Business Services	\$29,111.58
CCP-Call Handling	\$247,928.39
CCP-Collections	\$282.83
CCP-Education & Development	\$5,908.74
CCP-Human Resources ODI	\$15,950.46
CCP-Operations and Support	\$68,837.51
CE-Administration	\$4,880.03
CE-Business Development	\$1,004.68
CE-Customer Relations	\$1,854.53
CE-Engineering	\$1,733.71
CE-Environmental Mgmt	\$589.16
CE-External Affairs	\$1,183.43
CE-Finance	\$1,339.97
CE-Human Resources	\$3,489.93
CE-ITS Client Relations	\$9,463.81
CE-Legal	\$777.93
CE-Maintenance	\$767.03
CE-Network	\$263.04
CE-Operational Risk	\$828.69
CE-Production	\$337.76
CE-Supply Chain	\$83.63
CORP-1000 Voorhees Building	\$7,512.52
CORP-Asset Management	\$3,737.51
CORP-Audit	\$37,211.88
CORP-Backfill Reg App	\$7,020.57
CORP-Balance Sheet	\$0.00
CORP-Benefits Service Center	\$20,335.50
CORP-Building Services	\$141,059.46
CORP-Building Services Woodcre	\$67,151.60
CORP-Business Center HR	\$18,127.27
CORP-Business Change	\$794.00
CORP-CEO	\$26,674.93
CORP-Chief Growth Officer	\$19,524.56
CORP-Chief Operating Officer	\$58,421.81
CORP-COE O&M	\$215.64
CORP-COE-Engineering	\$10,253.16
CORP-Corp Social Resp	\$11,188.13
CORP-Corporate Bus Development	\$16,382.65
CORP-External Affairs	\$36,125.41
CORP-External Communications	\$18,372.61
CORP-Finance	\$142,116.01

Kentucky American Water Company  
Summarized 2006 Testable Service Company Charges by Service  
Company Witness: Patrick Baryenbruch

Service	Total
CORP-Finance Service Co	\$14,043.45
CORP-Government Affairs	\$570.00
CORP-HR Comp/Benefits	\$45,095.51
CORP-HR Labor Relations	\$6,605.18
CORP-HR Strategic Staffing	\$3,447.61
CORP-HR Systems & Processes	\$16,375.98
CORP-HR Talent Development	\$17,244.71
CORP-Human Resources	\$25,972.83
CORP-Income Tax	\$27,456.25
CORP-Internal Communications	\$10,680.09
CORP-Investor Relations	\$7,605.92
CORP-ITS Admin	\$87,683.09
CORP-ITS Application Architec	\$19,593.44
CORP-ITS Application Developm	\$43,602.80
CORP-ITS Bus Development	\$14,115.25
CORP-ITS Client Rel Admin	\$6,862.93
CORP-ITS Client Rel/Helpdesk	\$22,290.46
CORP-ITS Core Bus Sys Admin	\$5,862.13
CORP-ITS Design Authority	\$7,350.29
CORP-ITS Enterprise Servers	\$163,534.48
CORP-ITS Infra/Oper Admin	\$6,762.30
CORP-ITS Network Comm	\$58,051.92
CORP-ITS PMO	\$17,826.49
CORP-ITS Production	\$171,366.23
CORP-ITS Quality Assurance	\$14,996.82
CORP-ITS Strategy/Governance	\$5,559.75
CORP-ITS Tech Architecture	\$14,163.47
CORP-ITS Telecom	\$12,061.77
CORP-Legal	\$41,374.57
CORP-Legal Admin	\$32,938.84
CORP-Marketing & Sales	\$30,666.72
CORP-Non-Departmental Costs	\$253,959.91
CORP-Operational Performance	\$21,434.82
CORP-Operational Risk	\$44,700.40
CORP-Product & Serv Innovation	\$2,635.23
CORP-Prop Mgmt Development	\$14,714.03
CORP-Property Management	\$780.98
CORP-Regulatory UFS	\$68,600.01
CORP-Reporting & Compliance	\$6,741.63
CORP-Research & Env Excellence	\$36,217.01
CORP-Shared Bus Services Admin	\$1,153.30
CORP-STEP Project	\$5,708.39
CORP-Strategy & Planning	\$479.52
CORP-Supply Chain-Pass Thru	\$46.63
CORP-Supply Chain-Sourcing	\$72,245.77
CORP-WW Development	\$203.34
NE-Administration	\$5,188.21
NE-Building Services Woodcrest	\$374.76
NE-Business Development	\$4,293.13
NE-Customer Field Services	\$874.97
NE-Engineering	\$213.49
NE-Environmental Mgmt	\$21.22

Kentucky American Water Company  
Summarized 2006 Testable Service Company Charges by Service  
Company Witness: Patrick Baryenbruch

Service	Total
NE-External Affairs	\$664.11
NE-Finance	\$2,302.27
NE-Human Resources	\$1,419.72
NE-ITS Client Relations	\$17,600.00
NE-Legal	\$1,348.94
NE-Maintenance	\$79.20
NE-Network	\$298.53
NE-Operational Risk	\$540.40
NE-Production	\$264.31
NE-SAP Conversion	\$2.18
NE-Supply Chain	\$3,996.93
SE-Administration	\$240,841.44
SE-Business Development	\$60,233.27
SE-Customer Relations	\$153,337.12
SE-Engineering	\$49,534.57
SE-Environmental Mgmt	\$63,108.10
SE-External Affairs	\$199,484.87
SE-Finance	\$184,001.60
SE-Human Resources	\$116,731.33
SE-ITS Client Relations	\$108,895.69
SE-Legal	\$173,661.66
SE-Maintenance	\$162,971.83
SE-Network	\$33,473.71
SE-Operational Risk	\$68,455.12
SE-Production	\$22,142.88
SE-Supply Chain	\$16,641.22
SSC-Accounts Payable	\$42,192.90
SSC-Administration	\$31,619.45
SSC-Business Support Services	\$27,999.46
SSC-Cash Management	\$38,812.96
SSC-Employee Services	\$90,468.49
SSC-Facility Services	\$23,783.33
SSC-Financial Reporting	\$17,876.53
SSC-Fixed Assets/Job Cost	\$42,659.27
SSC-General Accounting	\$66,791.54
SSC-Planning & Reporting	-\$11.99
SSC-Project Management	\$27,382.07
SSC-Rates & Regulation	\$17,588.25
SSC-Tax	\$69,786.51
WE-Administration	\$3,153.01
WE-Asset Planning	\$625.11
WE-Business Development	\$563.80
WE-Customer Relations	\$159.93
WE-Engineering	\$188.70
WE-Environmental Mgmt	\$131.98
WE-External Affairs	\$247.24
WE-Finance	\$2,411.46
WE-Human Resources	\$291.96
WE-ITS Client Relations	\$665.26
WE-Legal	\$727.83
WE-Maintenance	\$370.21
WE-Network	\$1,086.39

Kentucky American Water Company  
Summarized 2006 Testable Service Company Charges by Service  
Company Witness: Patrick Baryenbruch

Service	Total
WE-Operational Risk	\$137.47
WE-Production	\$343.49
WE-Supply Chain	\$171.83
WE-Technical Services	\$245.58
Grand Total	\$5,878,689.94

Kentucky American Water Company  
Testable 2006 Service Company Charges by Outside Provider  
Company Witness: Patrick Baryenbruch

Sum of Total Office	Function	Service	Outside Provider				Grand Total	
			Attorney	Consultant	CPA	Cust Acct Svcs		Engineer
Corporate	Accounting	CORP-Income Tax			\$27,456.25		\$27,456.25	
		CORP-Reporting & Compliance			\$6,741.63		\$6,741.63	
		CORP-Supply Chain-Pass Thru			\$46.63		\$46.63	
		CORP-Supply Chain-Sourcing			\$72,245.77		\$72,245.77	
	Accounting Total			\$106,490.28		\$106,490.28		
	Administration	CORP-1000 Voothees Building			\$7,512.52		\$7,512.52	
		CORP-Balance Sheet			\$0.00		\$0.00	
		CORP-Building Services	\$10,557.87		\$32,329.50	\$60,493.79	\$37,678.30	\$141,059.46
		CORP-Building Services Woodcree			\$67,151.60			\$67,151.60
		CORP-Business Change			\$794.00			\$794.00
CORP-CEO				\$26,674.93			\$26,674.93	
CORP-Chief Growth Officer				\$19,524.56			\$19,524.56	
CORP-Corp Social Resp				\$11,188.13			\$11,188.13	
CORP-Non-Departmental Costs		\$19,008.12		\$58,205.21	\$108,911.51		\$67,835.06	\$253,959.91
CORP-Product & Serv Innovation				\$2,635.23			\$2,635.23	
CORP-Prop Mgmt Development				\$14,714.03			\$14,714.03	
CORP-Property Management		\$58.45		\$178.99	\$334.93		\$208.61	\$780.98
CORP-Shared Bus Services Admin				\$1,153.30			\$1,153.30	
CORP-STEP Project				\$5,708.39			\$5,708.39	
CORP-Strategy & Planning			\$479.52			\$479.52		
NE-Building Services Woodcree			\$374.76			\$374.76		
Administration Total		\$29,624.45	\$248,624.67	\$169,740.23		\$109,721.97	\$553,711.32	
Audit	CORP-Audit			\$37,211.88			\$37,211.88	
Audit Total				\$37,211.88			\$37,211.88	
Communications	CORP-External Affairs			\$36,125.41			\$36,125.41	
	CORP-External Communications			\$18,372.61			\$18,372.61	
	CORP-Government Affairs			\$570.00			\$570.00	
	CORP-Internal Communications			\$10,680.09			\$10,680.09	
Communications Total			\$65,748.11			\$65,748.11		
Finance	CORP-Finance			\$142,116.01			\$142,116.01	
	CORP-Finance Service Co			\$14,043.45			\$14,043.45	
	CORP-Investor Relations			\$7,605.92			\$7,605.92	
Finance Total			\$163,765.38			\$163,765.38		
Human Resources	CORP-Benefits Service Center			\$20,335.50			\$20,335.50	
	CORP-Business Center HR			\$18,127.27			\$18,127.27	
	CORP-HR Comp/Benefits			\$45,095.51			\$45,095.51	
	CORP-HR Labor Relations			\$6,605.18			\$6,605.18	
	CORP-HR Strategic Staffing			\$3,447.61			\$3,447.61	
	CORP-HR Systems & Processes			\$16,375.98			\$16,375.98	
	CORP-HR Talent Development			\$17,244.71			\$17,244.71	
	CORP-Human Resources			\$25,972.83			\$25,972.83	
Human Resources Total			\$153,204.59			\$153,204.59		
Legal	CORP-Legal		\$41,374.57				\$41,374.57	
	CORP-Legal Admin		\$32,938.84				\$32,938.84	
Legal Total			\$74,313.41			\$74,313.41		
Operations	CORP-Asset Management					\$3,737.51	\$3,737.51	
	CORP-Chief Operating Officer					\$58,421.81	\$58,421.81	
	CORP-COE O&M					\$215.64	\$215.64	
	CORP-COE-Engineering					\$10,253.16	\$10,253.16	
	CORP-Corporate Bus Development					\$16,382.65	\$16,382.65	
	CORP-Operational Performance					\$21,434.82	\$21,434.82	
	CORP-WW Development					\$203.34	\$203.34	
Operations Total					\$110,648.93	\$110,648.93		
Rates & Revenue	CORP-Backfill Reg App			\$7,020.57			\$7,020.57	
	CORP-Marketing & Sales			\$30,666.72			\$30,666.72	
	CORP-Regulatory UFS			\$68,600.01			\$68,600.01	
Rates & Revenue Total			\$44,700.40	\$106,287.30		\$106,287.30		
Risk Management	CORP-Operational Risk		\$44,700.40				\$44,700.40	
Risk Management Total			\$44,700.40				\$44,700.40	
Water Quality	CORP-Research & Env Excellence					\$36,217.01	\$36,217.01	
Water Quality Total						\$36,217.01	\$36,217.01	
Corporate Total			\$103,937.86	\$512,277.77	\$583,495.07	\$252,587.91	\$1,452,298.61	
Regional Offices	Accounting	CE-Supply Chain			\$83.63		\$83.63	
		NE-Supply Chain			\$3,996.93		\$3,996.93	
		SE-Supply Chain			\$16,641.22		\$16,641.22	
		WE-Supply Chain			\$171.83		\$171.83	
	Accounting Total			\$20,893.61			\$20,893.61	
	Administration	CE-Administration		\$4,880.03				\$4,880.03
		NE-Administration		\$5,188.21				\$5,188.21
		SE-Administration		\$240,841.44				\$240,841.44
		WE-Administration		\$3,153.01				\$3,153.01
	Administration Total			\$254,062.69			\$254,062.69	
	Communications	CE-External Affairs		\$1,183.43				\$1,183.43
		NE-External Affairs		\$664.11				\$664.11
		SE-External Affairs		\$199,484.87				\$199,484.87
		WE-External Affairs		\$247.24				\$247.24
	Communications Total			\$201,579.65			\$201,579.65	
	Customer Service	CE-Customer Relations				\$1,854.53		\$1,854.53
		NE-Customer Field Services				\$874.97		\$874.97
		SE-Customer Relations				\$153,337.12		\$153,337.12
		WE-Customer Relations				\$159.93		\$159.93
	Customer Service Total				\$156,226.55		\$156,226.55	
	Engineering	CE-Engineering					\$1,733.71	\$1,733.71
		NE-Engineering					\$213.49	\$213.49
		SE-Engineering				\$49,534.57		\$49,534.57
WE-Asset Planning					\$625.11		\$625.11	
WE-Engineering					\$188.70		\$188.70	
WE-Technical Services				\$245.58		\$245.58		
Engineering Total					\$52,541.16	\$52,541.16		
Finance	CE-Finance			\$1,339.57			\$1,339.57	
	NE-Finance			\$2,302.27			\$2,302.27	
	SE-Finance			\$184,001.60			\$184,001.60	
	WE-Finance			\$2,411.46			\$2,411.46	
Finance Total				\$190,055.30		\$190,055.30		
Human Resources	CE-Human Resources		\$3,489.93				\$3,489.93	
	NE-Human Resources		\$1,419.72				\$1,419.72	
	SE-Human Resources		\$116,731.33				\$116,731.33	
	WE-Human Resources		\$291.96				\$291.96	
Human Resources Total			\$121,932.94			\$121,932.94		
Legal	CE-Legal		\$777.93				\$777.93	

Kentucky American Water Company  
Testable 2006 Service Company Charges by Outside Provider  
Company Witness: Patrick Baryenbruch

Sum of Total Office	Function	Service	Outside Provider					Grand Total
			Attorney	Consultant	CPA	Cust Acct Svcs	Engineer	
		NE-Legal	\$1,348.94					\$1,348.94
		SE-Legal	\$173,661.66					\$173,661.66
		WE-Legal	\$727.83					\$727.83
	Legal Total		\$176,516.36					\$176,516.36
	Operations	CE-Business Development					\$1,004.68	\$1,004.68
		CE-Maintenance					\$767.03	\$767.03
		CE-Network					\$263.04	\$263.04
		CE-Production					\$337.76	\$337.76
		NE-Business Development					\$4,283.13	\$4,283.13
		NE-Maintenance					\$79.20	\$79.20
		NE-Network					\$298.53	\$298.53
		NE-Production					\$264.31	\$264.31
		SE-Business Development					\$60,233.27	\$60,233.27
		SE-Maintenance					\$162,971.83	\$162,971.83
		SE-Network					\$33,473.71	\$33,473.71
		SE-Production					\$22,142.88	\$22,142.88
		WE-Business Development					\$563.80	\$563.80
		WE-Maintenance					\$370.21	\$370.21
		WE-Network					\$1,086.39	\$1,086.39
		WE-Production					\$343.49	\$343.49
	Operations Total						\$288,483.26	\$288,483.26
	Risk Management	CE-Operational Risk		\$828.69				\$828.69
		NE-Operational Risk		\$540.40				\$540.40
		SE-Operational Risk		\$68,455.12				\$68,455.12
		WE-Operational Risk		\$137.47				\$137.47
	Risk Management Total			\$69,961.68				\$69,961.68
	Water Quality	CE-Environmental Mgmt					\$589.16	\$589.16
		NE-Environmental Mgmt					\$21.22	\$21.22
		SE-Environmental Mgmt					\$63,108.10	\$63,108.10
		WE-Environmental Mgmt					\$131.98	\$131.98
	Water Quality Total						\$63,850.46	\$63,850.46
Regional Offices Total			\$176,516.36	\$647,539.96	\$210,948.91	\$156,226.55	\$404,884.88	\$1,596,113.66
Call Center	Customer Service	CCA-Administration				\$40,771.23		\$40,771.23
		CCA-Billing				\$106,884.41		\$106,884.41
		CCA-Business Services				\$62,062.22		\$62,062.22
		CCA-Call Handling				\$257,462.87		\$257,462.87
		CCA-Collections				\$175,236.76		\$175,236.76
		CCA-Education & Development				\$61,047.63		\$61,047.63
		CCA-Operations & Performance				\$215,456.81		\$215,456.81
		CCP-Administration				\$45,543.93		\$45,543.93
		CCP-Billing				\$9,455.48		\$9,455.48
		CCP-Business Services				\$29,111.58		\$29,111.58
		CCP-Call Handling				\$247,928.39		\$247,928.39
		CCP-Collections				\$282.83		\$282.83
		CCP-Education & Development				\$5,908.74		\$5,908.74
		CCP-Operations and Support				\$68,837.51		\$68,837.51
	Customer Service Total					\$1,315,990.39		\$1,315,990.39
	Human Resources	CCA-Human Resources		\$20,023.08				\$20,023.08
		CCP-Human Resources ODI		\$15,950.46				\$15,950.46
	Human Resources Total			\$35,973.54				\$35,973.54
Call Center Total				\$35,973.54		\$1,315,990.39		\$1,351,963.93
Belleville Lab	Water Quality	BVLAB-Water Quality					\$173,054.41	\$173,054.41
	Water Quality Total						\$173,054.41	\$173,054.41
Belleville Lab Total							\$173,054.41	\$173,054.41
Shared Services	Accounting	SSC-Accounts Payable			\$42,192.90			\$42,192.90
		SSC-Business Support Services			\$27,989.45			\$27,989.45
		SSC-Employee Services			\$90,468.49			\$90,468.49
		SSC-Facility Services			\$23,783.33			\$23,783.33
		SSC-Financial Reporting			\$17,876.53			\$17,876.53
		SSC-Fixed Assets/Job Cost			\$42,659.27			\$42,659.27
		SSC-General Accounting			\$66,791.54			\$66,791.54
		SSC-Project Management			\$27,382.07			\$27,382.07
		SSC-Tax			\$69,786.51			\$69,786.51
	Accounting Total				\$408,940.10			\$408,940.10
	Administration	SSC-Administration		\$31,619.45				\$31,619.45
	Administration Total			\$31,619.45				\$31,619.45
	Finance	SSC-Cash Management			\$38,812.96			\$38,812.96
		SSC-Planning & Reporting			\$11.89			\$11.89
	Finance Total				\$38,800.97			\$38,800.97
	Rates & Revenue	SSC-Rates & Regulation			\$17,588.25			\$17,588.25
	Rates & Revenue Total				\$17,588.25			\$17,588.25
Shared Services Total				\$31,619.45	\$465,329.32			\$496,948.77
ITS	Audit	CORP-ITS Bus Development			\$14,115.25			\$14,115.25
	Audit Total				\$14,115.25			\$14,115.25
	Information Technology	CE-ITS Client Relations			\$9,463.81			\$9,463.81
		CORP-ITS Admin			\$87,683.09			\$87,683.09
		CORP-ITS Application Architec			\$19,593.44			\$19,593.44
		CORP-ITS Application Developm			\$43,602.80			\$43,602.80
		CORP-ITS Client Rel Admin			\$6,862.93			\$6,862.93
		CORP-ITS Client Rel/Helpdesk			\$22,290.46			\$22,290.46
		CORP-ITS Core Bus Sys Admin			\$5,862.13			\$5,862.13
		CORP-ITS Design Authority			\$7,350.29			\$7,350.29
		CORP-ITS Enterprise Servers			\$163,534.48			\$163,534.48
		CORP-ITS Infra/Oper Admin			\$6,762.30			\$6,762.30
		CORP-ITS Network Comm			\$58,051.92			\$58,051.92
		CORP-ITS PMO			\$17,826.49			\$17,826.49
		CORP-ITS Production			\$171,366.23			\$171,366.23
		CORP-ITS Quality Assurance			\$14,996.82			\$14,996.82
		CORP-ITS Strategy/Governance			\$5,559.75			\$5,559.75
		CORP-ITS Tech Architecture			\$14,163.47			\$14,163.47
		CORP-ITS Telecom			\$12,061.77			\$12,061.77
		NE-ITS Client Relations			\$17,600.00			\$17,600.00
		NE-SAP Conversion			\$2.18			\$2.18
		SE-ITS Client Relations			\$108,895.69			\$108,895.69
		WE-ITS Client Relations			\$665.26			\$665.26
	Information Technology Total				\$794,195.31			\$794,195.31
ITS Total					\$808,310.56			\$808,310.56
Grand Total			\$280,454.22	\$1,227,407.72	\$2,068,083.86	\$1,472,216.94	\$830,527.20	\$5,876,689.94

**Kentucky American Water Company  
Schedule 2 - Testable 2006 Service Company Hours  
Company Witness: Patrick Baryenbruch**

Service Co Location	Function	Outside Provider Category					Customer Account Services
		Attorney	Management Consultant	Certified Public Accountant	Professional Engineer		
Belleville Lab	Water Quality					\$ 173,054	
Call Center	Customer Service		\$ 35,974				\$ 1,315,990
Corporate	Human Resources			\$ 106,490			
	Accounting			\$ 169,740		\$ 105,722	
	Administration	\$ 29,624	\$ 248,625	\$ 37,212			
	Audit						
	Communications		\$ 65,748				
	Finance			\$ 163,765			
	Human Resources		\$ 153,205				
	Legal	\$ 74,313					
	Operations				\$ 110,649		
	Rates & Revenue		\$ 44,700	\$ 106,287			
Risk Management	Water Quality				\$ 36,217		
Regional Offices	Accounting			\$ 20,894			
	Administration	\$ 254,063					
	Communications	\$ 201,580					
	Customer Service						
	Engineering				\$ 52,541		\$ 156,227
	Finance		\$ 121,933	\$ 190,055			
	Human Resources				\$ 288,493		
	Legal	\$176,516.36					
	Operations		\$ 69,962			\$ 63,850	
	Risk Management	Water Quality					
Information Technology	Audit			\$ 14,115			
	Information Technology			\$ 794,195			
Shared Services	Accounting			\$ 408,940			
	Administration	\$ 31,619					
	Finance			\$ 38,801			
	Rates & Revenue			\$ 17,588			
<b>Total</b>		<b>\$ 280,454</b>	<b>\$ 1,227,408</b>	<b>\$ 2,068,084</b>	<b>\$ 830,527</b>	<b>\$ 1,472,217</b>	<b>\$ 5,878,690</b>

Kentucky American Water Company  
Lookup Table for Service Company Services  
Company Witness: Patrick Baryenbruch

MCMCU01	Office	Office Reclass	Function	Outside Provider				
CORP-Balance Sheet	Corporate	Corporate	Administration	Consultant				
CORP-Bldg Services Marlton	Corporate	Corporate	Administration	Consultant				
CORP-HR Comp/Benefits	Corporate	Corporate	Human Resources	Consultant				
CORP-HR Talent Development	Corporate	Corporate	Human Resources	Consultant				
CORP-HR Labor Relations	Corporate	Corporate	Human Resources	Consultant				
CORP-HR Strategic Staffing	Corporate	Corporate	Human Resources	Consultant				
CORP-HR Systems & Processes	Corporate	Corporate	Human Resources	Consultant				
CORP-Benefits Service Center	Corporate	Corporate	Human Resources	Consultant				
CORP-AWK Labor Pass Thru	Corporate	Corporate	Administration	Consultant				
CORP-Business Center HR	Corporate	Corporate	Human Resources	Consultant				
CORP-Finance	Corporate	Corporate	Finance	CPA				
CORP-Finance Service Co	Corporate	Corporate	Finance	CPA				
CORP-Legal Admin	Corporate	Corporate	Legal	Attorney				
CORP-Supply Chain-Pass Thru	Corporate	Corporate	Accounting	CPA				
CORP-Supply Chain-Sourcing	Corporate	Corporate	Accounting	CPA				
CORP-Chief Operating Officer	Corporate	Corporate	Operations	Engineer				
CORP-Do Not Use	Corporate	Corporate	Accounting	CPA				
CORP-Legal	Corporate	Corporate	Legal	Attorney				
CORP-Human Resources	Corporate	Corporate	Human Resources	Consultant				
CORP-HR Org Development	Corporate	Corporate	Human Resources	Consultant				
CORP-Government Affairs	Corporate	Corporate	Communications	Consultant				
CORP-Operational Risk	Corporate	Corporate	Risk Management	Consultant				
CORP-Corporate Bus Development	Corporate	Corporate	Operations	Engineer				
CORP-Do Not Use	Corporate	Corporate	Communications	Consultant				
CORP-External Affairs	Corporate	Corporate	Communications	Consultant				
CORP-ITS Client Rel Admin	Corporate	ITS	Information Technology	CPA				
CORP-ITS Client Rel/Helpdesk	Corporate	ITS	Information Technology	CPA				
CORP-ITS Bus Development	Corporate	ITS	Audit	CPA				
CORP-Reporting & Compliance	Corporate	Corporate	Accounting	CPA				
CORP-Planning & Reporting	Corporate	Corporate	Accounting	CPA				
CORP-Investor Relations	Corporate	Corporate	Finance	CPA				
CORP-Income Tax	Corporate	Corporate	Accounting	CPA				
CORP-Backfill Reg App	Corporate	Corporate	Rates & Revenue	CPA				
CORP-Audit	Corporate	Corporate	Audit	CPA				
CORP-1000 Voorhees Building	Corporate	Corporate	Administration	Consultant	Note: These are overhead-type departments/services that are applicable to all SC ser			
CORP-Property Management	Corporate	Corporate	Administration	Consultant	CORP-Property Management			
CORP-Building Services	Corporate	Corporate	Administration	Consultant	CORP-Building Services			
CORP-Building Services Woodcre	Corporate	Corporate	Administration	Consultant	% of total labor by			
CORP-Do Not Use	Corporate	Corporate	Audit	CPA	Provider Category			
CORP-Operational Performance	Corporate	Corporate	Operations	Engineer	(source: Jim Bozman)			
CORP-Asset Management	Corporate	Corporate	Operations	Engineer				
CORP-Research & Env Excellence	Corporate	Corporate	Water Quality	Engineer				
CORP-Marketing & Sales	Corporate	Corporate	Rates & Revenue	CPA				
CORP-Regulatory UFS	Corporate	Corporate	Rates & Revenue	CPA				
CORP-Shared Bus Services Admin	Corporate	Corporate	Administration	Consultant				
CORP-ITS Admin	ITS	ITS	Information Technology	CPA				
CORP-ITS PMO	ITS	ITS	Information Technology	CPA				
CORP-ITS Infra/Oper Admin	ITS	ITS	Information Technology	CPA				
CORP-ITS Production	ITS	ITS	Information Technology	CPA				
CORP-ITS Enterprise Servers	ITS	ITS	Information Technology	CPA				
CORP-ITS Network Comm	ITS	ITS	Information Technology	CPA				
CORP-ITS Telecom	ITS	ITS	Information Technology	CPA				
CORP-ITS Core Bus Sys Admin	ITS	ITS	Information Technology	CPA				
CORP-ITS Application Developm	ITS	ITS	Information Technology	CPA				
CORP-ITS Application Architec	ITS	ITS	Information Technology	CPA				
CORP-ITS Quality Assurance	ITS	ITS	Information Technology	CPA				
CORP-ITS Tech Architecture	ITS	ITS	Information Technology	CPA				
CORP-ITS Strategy/Governance	ITS	ITS	Information Technology	CPA				
CORP-External Communications	Corporate	Corporate	Communications	Consultant				
CORP-Internal Communications	Corporate	Corporate	Communications	Consultant				
CORP-Corp Social Resp	Corporate	Corporate	Administration	Consultant				
CORP-Business Change	Corporate	Corporate	Administration	Consultant				
CORP-WW Development	Corporate	Corporate	Operations	Engineer				
CORP-Prop Mgmt Development	Corporate	Corporate	Administration	Consultant				
CORP-STEP Project	Corporate	Corporate	Administration	Consultant				
CORP-Strategy & Planning	Corporate	Corporate	Administration	Consultant				
CORP-ITS Design Authority	Corporate	ITS	Information Technology	CPA				
CORP-CEO	Corporate	Corporate	Administration	Consultant				
CORP-COE O&M	Corporate	Corporate	Operations	Engineer	Note: Per Jim Bozman, Shared Services Center. The next business unit is the			
CORP-Project STAR	Corporate	Corporate	Administration	Consultant	centralized business unit which collects pensions, FIT taxes, State taxes (for example			
CORP-Chief Growth Officer	Corporate	Corporate	Administration	Consultant	This is in lieu of spreading it to all BU's. It is easier to track by this accounting process			
CORP-Product & Serv Innovation	Corporate	Corporate	Administration	Consultant	Overhead-Type Department Applicable to All Service Company Services			
CORP-Non-Departmental Costs	Corporate	Corporate	Administration	Consultant	CORP-Non-Departmental Costs			
CORP-Unallocated Adjustments	Corporate	ITS	Information Technology	CPA	% of total labor by			
SSC-Accounts Payable	SSC	Shared Services	Accounting	CPA	Provider Category			
SSC-Administration	SSC	Shared Services	Administration	Consultant	(source: Jim Bozman)			
SSC-Do Not Use	SSC	Shared Services	Human Resources	Consultant				
SSC-General Accounting	SSC	Shared Services	Accounting	CPA				
SSC-Tax	SSC	Shared Services	Accounting	CPA				
SSC-Service Quality	SSC	Shared Services	Administration	Consultant				
SSC-Planning & Reporting	SSC	Shared Services	Finance	CPA				
SSC-Rates & Regulation	SSC	Shared Services	Rates & Revenue	CPA				
SSC-Cash Management	SSC	Shared Services	Finance	CPA				
SSC-Facility Services	SSC	Shared Services	Accounting	CPA				
SSC-Financial Reporting	SSC	Shared Services	Accounting	CPA				
SSC-Fixed Assets/Job Cost	SSC	Shared Services	Accounting	CPA				
SSC-Business Change	SSC	Shared Services	Administration	Consultant				
SSC-Employee Services	SSC	Shared Services	Accounting	CPA				
SSC-Business Support Services	SSC	Shared Services	Accounting	CPA				
SSC-Project Management	SSC	Shared Services	Accounting	CPA				
WE-Production	Western Region	Regional Offices	Operations	Engineer				
WE-Network	Western Region	Regional Offices	Operations	Engineer				
WE-Customer Relations	Western Region	Regional Offices	Customer Service	Cust Acct Svcs				
WE-Technical Services	Western Region	Regional Offices	Engineering	Engineer				
WE-Administration	Western Region	Regional Offices	Administration	Consultant				
WE-Finance	Western Region	Regional Offices	Finance	CPA				
WE-Supply Chain	Western Region	Regional Offices	Accounting	CPA				
WE-Environmental Mgmt	Western Region	Regional Offices	Water Quality	Engineer				
WE-Engineering	Western Region	Regional Offices	Engineering	Engineer				
WE-Legal	Western Region	Regional Offices	Legal	Attorney				
WE-Maintenance	Western Region	Regional Offices	Operations	Engineer				
WE-Human Resources	Western Region	Regional Offices	Human Resources	Consultant				
WE-Operational Risk	Western Region	Regional Offices	Risk Management	Consultant				
WE-Business Development	Western Region	Regional Offices	Operations	Engineer				
WE-External Affairs	Western Region	Regional Offices	Communications	Consultant				



Kentucky American Water Company  
Lookup Table for Service Company Services  
Company Witness: Patrick Baryenbruch

MCMCU01	Office	Office Reclass	Function	Outside Provider
WE-Asset Planning	Western Region	Regional Offices	Engineering	Engineer
WE-ITS Client Relations	Western Region	ITS	Information Technology	CPA
CE-Production	Central Region	Regional Offices	Operations	Engineer
CE-Network	Central Region	Regional Offices	Operations	Engineer
CE-Customer Relations	Central Region	Regional Offices	Customer Service	Cust Acct Svcs
CE-Administration	Central Region	Regional Offices	Administration	Consultant
CE-Finance	Central Region	Regional Offices	Finance	CPA
CE-Supply Chain	Central Region	Regional Offices	Accounting	CPA
CE-Environmental Mgmt	Central Region	Regional Offices	Water Quality	Engineer
CE-Engineering	Central Region	Regional Offices	Engineering	Engineer
CE-Legal	Central Region	Regional Offices	Legal	Attorney
CE-Maintenance	Central Region	Regional Offices	Operations	Engineer
CE-Human Resources	Central Region	Regional Offices	Human Resources	Consultant
CE-Operational Risk	Central Region	Regional Offices	Risk Management	Consultant
CE-Business Development	Central Region	Regional Offices	Operations	Engineer
CE-External Affairs	Central Region	Regional Offices	Communications	Consultant
CE-ITS Client Relations	Central Region	ITS	Information Technology	CPA
CCA-Administration	Call Center	Call Center	Customer Service	Cust Acct Svcs
CCA-Human Resources	Call Center	Call Center	Human Resources	Consultant
CCA-Do Not Use	Call Center	Call Center	Human Resources	Consultant
CCA-Call Handling	Call Center	Call Center	Customer Service	Cust Acct Svcs
CCA-Billing	Call Center	Call Center	Customer Service	Cust Acct Svcs
CCA-Collections	Call Center	Call Center	Customer Service	Cust Acct Svcs
CCA-Operations & Performance	Call Center	Call Center	Customer Service	Cust Acct Svcs
CCA-Business Services	Call Center	Call Center	Customer Service	Cust Acct Svcs
CCA-Education & Development	Call Center	Call Center	Customer Service	Cust Acct Svcs
BVLAB-Water Quality	Belleville Lab	Belleville Lab	Water Quality	Engineer
BVLAB-Do Not Use	Belleville Lab	Belleville Lab	Water Quality	Engineer
SE-Production	Southeastern Region	Regional Offices	Operations	Engineer
SE-Network	Southeastern Region	Regional Offices	Operations	Engineer
SE-Customer Relations	Southeastern Region	Regional Offices	Customer Service	Cust Acct Svcs
SE-Administration	Southeastern Region	Regional Offices	Administration	Consultant
SE-Finance	Southeastern Region	Regional Offices	Finance	CPA
SE-Supply Chain	Southeastern Region	Regional Offices	Accounting	CPA
SE-Environmental Mgmt	Southeastern Region	Regional Offices	Water Quality	Engineer
SE-Engineering	Southeastern Region	Regional Offices	Engineering	Engineer
SE-Legal	Southeastern Region	Regional Offices	Legal	Attorney
SE-Maintenance	Southeastern Region	Regional Offices	Operations	Engineer
SE-Human Resources	Southeastern Region	Regional Offices	Human Resources	Consultant
SE-Operational Risk	Southeastern Region	Regional Offices	Risk Management	Consultant
SE-Business Development	Southeastern Region	Regional Offices	Operations	Engineer
SE-External Affairs	Southeastern Region	Regional Offices	Communications	Consultant
SE-ITS Client Relations	Southeastern Region	ITS	Information Technology	CPA
NE-SAP Conversion	Southeastern Region	ITS	Information Technology	CPA
NE-Production	Northeastern Region	Regional Offices	Operations	Engineer
NE-Network	Northeastern Region	Regional Offices	Operations	Engineer
NE-Customer Field Services	Northeastern Region	Regional Offices	Customer Service	Cust Acct Svcs
NE-Administration	Northeastern Region	Regional Offices	Administration	Consultant
NE-Finance	Northeastern Region	Regional Offices	Finance	CPA
NE-Supply Chain	Northeastern Region	Regional Offices	Accounting	CPA
NE-Environmental Mgmt	Northeastern Region	Regional Offices	Water Quality	Engineer
NE-Engineering	Northeastern Region	Regional Offices	Engineering	Engineer
NE-Legal	Northeastern Region	Regional Offices	Legal	Attorney
NE-Maintenance	Northeastern Region	Regional Offices	Operations	Engineer
NE-Human Resources	Northeastern Region	Regional Offices	Human Resources	Consultant
NE-Operational Risk	Northeastern Region	Regional Offices	Risk Management	Consultant
NE-Business Development	Northeastern Region	Regional Offices	Operations	Engineer
NE-External Affairs	Northeastern Region	Regional Offices	Communications	Consultant
NE-ITS Client Relations	Northeastern Region	ITS	Information Technology	CPA
NE-Building Services Woodcrest	Corporate	Corporate	Administration	Consultant
CORP-COE-Engineering	Corporate	Corporate	Operations	Engineer
CCP-Administration	Call Center	Call Center	Customer Service	Cust Acct Svcs
CCP-Human Resources ODI	Call Center	Call Center	Human Resources	Consultant
CCP-Call Handling	Call Center	Call Center	Customer Service	Cust Acct Svcs
CCP-Billing	Call Center	Call Center	Customer Service	Cust Acct Svcs
CCP-Collections	Call Center	Call Center	Customer Service	Cust Acct Svcs
CCP-Business Services	Call Center	Call Center	Customer Service	Cust Acct Svcs
CCP-Quality & Performance	Call Center	Call Center	Customer Service	Cust Acct Svcs
CCP-Education & Development	Call Center	Call Center	Customer Service	Cust Acct Svcs
CCP-Operations and Support	Call Center	Call Center	Customer Service	Cust Acct Svcs
Benefits OH Clearing	Corporate	Corporate	Administration	Consultant
Offset BU-IE Detail	Not Applicable	Not Applicable	Not applicable	Other