

**Kentucky American Water Company
Schedule 3 - Summary of 2006 Service Company Hours By Outside Provider
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				2,618		
Call Center	Customer Service Human Resources		472				43,768
Corporate	Accounting			1,550			
	Administration		128				
	Audit			575			
	Communications		227				
	Finance			1,463			
	Human Resources		1,595				
	Legal	299					
	Operations				507		
	Rates & Revenue			327			
	Risk Management		351				
	Water Quality				572		
Regional Offices	Accounting			349			
	Administration		909				
	Communications		4,242				
	Customer Service						6,136
	Engineering			2,604		341	
	Finance		1,940				
	Human Resources						
	Legal	1,742					
	Operations					4,482	
	Risk Management		1,647				
	Water Quality				991		
Information Technology	Audit			336			
	Information Technology			8,415			
Shared Services	Accounting			7,979			
	Administration		275				
	Finance			1,363			
	Rates & Revenue			277			
Total		2,041	11,786	25,258	9,510	49,904	98,499

Kentucky American Water Company
2006 Service Company Hours by Service
Company Witness: Patrick Baryenbruch

Sum of Total			Outside Provider					Grand Total	
Office	Function	Service	Attorney	Consultant	CPA	Cust Acct Svcs	Engineer	Grand Total	
Belleville Lab	Water Quality	BVLAB-Water Quality					2,617.57	2,617.57	
	Water Quality Total						2,617.57	2,617.57	
Belleville Lab Total							2,617.57	2,617.57	
Call Center	Customer Service	CCA-Administration				208.44		208.44	
		CCA-Billing				5,586.24		5,586.24	
		CCA-Business Services				1,950.72		1,950.72	
		CCA-Call Handling				15,361.87		15,361.87	
		CCA-Collections				1,495.57		1,495.57	
		CCA-Education & Development				2,948.33		2,948.33	
		CCA-Operations & Performance				794.91		794.91	
		CCP-Administration				195.15		195.15	
		CCP-Billing				31.61		31.61	
		CCP-Business Services				40.44		40.44	
		CCP-Call Handling				14,885.84		14,885.84	
		CCP-Collections				7.59		7.59	
		CCP-Education & Development				136.60		136.60	
		CCP-Operations and Support				124.43		124.43	
	Customer Service Total						43,767.74	43,767.74	
	Human Resources	CCA-Human Resources		225.12				225.12	
		CCP-Human Resources (OD)		247.24				247.24	
Human Resources Total			472.36				472.36		
Call Center Total				472.36		43,767.74		44,240.10	
Corporate	Accounting	CORP-Income Tax			151.74			151.74	
		CORP-Reporting & Compliance			141.12			141.12	
		CORP-Supply Chain-Sourcing			1,256.82			1,256.82	
	Accounting Total				1,549.68			1,549.68	
	Administration	CORP-Building Services		9.52					9.52
		CORP-Business Change		25.02					25.02
		CORP-CEO		26.51					26.51
		CORP-Corp Social Resp		6.78					6.78
		CORP-Product & Serv Innovation		12.65					12.65
		CORP-Prop Mgmt Development		0.03					0.03
		CORP-Shared Bus Services Admin		36.18					36.18
		CORP-STEP Project		11.21					11.21
		Administration Total		127.90					127.90
	Audit	CORP-Audit				574.70		574.70	
	Audit Total					574.70		574.70	
	Communications	CORP-External Affairs		20.48					20.48
		CORP-External Communications		117.04					117.04
		CORP-Internal Communications		89.43					89.43
	Communications Total		226.95					226.95	
	Finance	CORP-Finance				1,135.18			1,135.18
		CORP-Investor Relations				42.53			42.53
		CORP-Finance Service Co				285.02			285.02
	Finance Total				1,462.73			1,462.73	
	Human Resources	CORP-Benefits Service Center		536.40					536.40
		CORP-Business Center HR		287.84					287.84
		CORP-HR Comp/Benefits		163.65					163.65
		CORP-HR Labor Relations		57.80					57.80
		CORP-HR Strategic Staffing		51.25					51.25
		CORP-HR Systems & Processes		168.50					168.50
		CORP-HR Talent Development		182.42					182.42
		CORP-Human Resources		146.91					146.91
	Human Resources Total		1,594.77					1,594.77	
	Legal	CORP-Legal		223.85					223.85
		CORP-Legal Admin		75.06					75.06
	Legal Total		298.91					298.91	
	Operations	CORP-Asset Management					0.58		0.58
		CORP-Chief Operating Officer					200.59		200.59
		CORP-COE Engineering					23.12		23.12
		CORP-Corporate Bus Development					7.66		7.66
		CORP-Operational Performance					275.13		275.13
	Operations Total						507.08	507.08	
	Rates & Revenue	CORP-Backfill Reg App				84.93			84.93
		CORP-Marketing & Sales				44.43			44.43
		CORP-Regulatory UFS				197.95			197.95
	Rates & Revenue Total				327.31			327.31	
	Risk Management	CORP-Operational Risk		350.56					350.56
	Risk Management Total			350.56					350.56
Water Quality	CORP-Research & Env Excellence					571.52		571.52	
Water Quality Total						571.52		571.52	
Corporate Total			298.91	2,300.18	3,914.42	1,078.60		7,592.11	
ITS	Audit	CORP-ITS Bus Development			335.62			335.62	
	Audit Total				335.62			335.62	
	Information Technology	CE-ITS Client Relations				232.77			232.77
		CORP-ITS Admin				54.27			54.27
		CORP-ITS Application Architec				561.01			561.01
		CORP-ITS Application Developm				748.95			748.95
		CORP-ITS Client Rel Admin				73.00			73.00
		CORP-ITS Client Rel/Helpdesk				634.48			634.48
		CORP-ITS Core Bus Sys Admin				68.44			68.44
		CORP-ITS Design Authority				100.24			100.24
		CORP-ITS Enterprise Servers				586.91			586.91
		CORP-ITS Infra/Oper Admin				131.41			131.41
		CORP-ITS Network Comm				282.74			282.74
		CORP-ITS PMO				263.65			263.65
		CORP-ITS Production				808.88			808.88
		CORP-ITS Quality Assurance				392.65			392.65
		CORP-ITS Strategy/Governance				83.44			83.44
		CORP-ITS Tech Architecture				238.03			238.03
		CORP-ITS Telecom				360.05			360.05
		NE-ITS Client Relations				481.12			481.12
		SE-ITS Client Relations				2,311.65			2,311.65
		WE-ITS Client Relations				1.16			1.16

Kentucky American Water Company
 2006 Service Company Hours by Service
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Sum of Total			Outside Provider					Grand Total	
Office	Function	Service	Attorney	Consultant	CPA	Cust Acct Svcs	Engineer	Grand Total	
	Information Technology	Total			8,415.06			8,415.06	
ITS Total					8,750.68			8,750.68	
Regional Offices	Accounting	NE-Supply Chain			1.67			1.67	
		SE-Supply Chain			337.72			337.72	
		WE-Supply Chain			10.03			10.03	
	Accounting Total				349.42			349.42	
	Administration	NE-Administration			1.67				1.67
		SE-Administration			907.79				907.79
	Administration Total				909.46			909.46	
	Communications	CE-External Affairs			0.00				0.00
		SE-External Affairs			4,241.98				4,241.98
	Communications Total				4,241.98			4,241.98	
	Customer Service	CE-Customer Relations					13.96		13.96
		SE-Customer Relations					6,122.06		6,122.06
	Customer Service Total					6,136.02		6,136.02	
	Engineering	SE-Engineering						342.88	342.88
		WE-Asset Planning						-1.60	-1.60
		WE-Engineering						0.00	0.00
	Engineering Total						341.28	341.28	
	Finance	CE-Finance				0.00			0.00
		NE-Finance				0.00			0.00
		SE-Finance				2,604.28			2,604.28
		WE-Finance				0.00			0.00
	Finance Total				2,604.28			2,604.28	
	Human Resources	CE-Human Resources			78.87				78.87
		NE-Human Resources			3.34				3.34
		SE-Human Resources			1,857.56				1,857.56
	Human Resources Total				1,939.77			1,939.77	
	Legal	NE-Legal		1.41					1.41
		SE-Legal		1,734.20					1,734.20
		WE-Legal		6.29					6.29
	Legal Total			1,741.90				1,741.90	
Operations	CE-Maintenance						0.00	0.00	
	NE-Business Development						35.07	35.07	
	SE-Business Development						504.34	504.34	
	SE-Maintenance						3,483.27	3,483.27	
	SE-Network						226.66	226.66	
	SE-Production						229.61	229.61	
Operations Total						2,78	2,78		
Risk Management	SE-Operational Risk			1,646.77				1,646.77	
Risk Management Total				1,646.77				1,646.77	
Water Quality	SE-Environmental Mgmt						991.05	991.05	
Water Quality Total							991.05	991.05	
Regional Offices Total			1,741.90	8,737.98	2,953.70	6,136.02	5,614.06	25,383.66	
Shared Services	Accounting	SSC-Accounts Payable			1,725.14			1,725.14	
		SSC-Business Support Services			611.50			611.50	
		SSC-Employee Services			1,953.70			1,953.70	
		SSC-Financial Reporting			155.88			155.88	
		SSC-Fixed Assets/Job Cost			1,179.98			1,179.98	
		SSC-General Accounting			1,615.72			1,615.72	
		SSC-Project Management			66.19			66.19	
		SSC-Tax			671.20			671.20	
	Accounting Total				7,979.31			7,979.31	
	Administration	SSC-Administration			275.14			275.14	
	Administration Total				275.14			275.14	
	Finance	SSC-Cash Management				1,347.88			1,347.88
		SSC-Planning & Reporting				34.99			34.99
Finance Total				1,382.87			1,382.87		
Rates & Revenue	SSC-Rates & Regulation				277.46			277.46	
Rates & Revenue Total					277.46			277.46	
Shared Services Total				275.14	9,639.54			9,914.78	
Grand Total			2,040.81	11,785.66	25,258.44	49,903.76	9,510.23	98,498.90	

Kentucky American Water Company
2006 Service Company Hour Database
Company Witness: Patrick Baryenbruch

KENTUCKY SVC CO FOR 12 MONTHS DECEMBER 2006
LABOR HOURS (NO OVERHEADS)

Service	Office	Function	Outside Provider	Total
BVLAB-Water Quality	Belleville Lab	Water Quality	Engineer	2,617.57
CCA-Administration	Call Center	Customer Service	Cust Acct Svcs	208.44
CCA-Billing	Call Center	Customer Service	Cust Acct Svcs	5,586.24
CCA-Business Services	Call Center	Customer Service	Cust Acct Svcs	1,950.72
CCA-Call Handling	Call Center	Customer Service	Cust Acct Svcs	15,361.87
CCA-Collections	Call Center	Customer Service	Cust Acct Svcs	1,495.57
CCA-Education & Development	Call Center	Customer Service	Cust Acct Svcs	2,948.33
CCA-Human Resources	Call Center	Human Resources	Consultant	225.12
CCA-Operations & Performance	Call Center	Customer Service	Cust Acct Svcs	794.91
CCP-Administration	Call Center	Customer Service	Cust Acct Svcs	195.15
CCP-Billing	Call Center	Customer Service	Cust Acct Svcs	31.61
CCP-Business Services	Call Center	Customer Service	Cust Acct Svcs	40.44
CCP-Call Handling	Call Center	Customer Service	Cust Acct Svcs	14,885.84
CCP-Collections	Call Center	Customer Service	Cust Acct Svcs	7.59
CCP-Education & Development	Call Center	Customer Service	Cust Acct Svcs	136.60
CCP-Human Resources ODI	Call Center	Human Resources	Consultant	247.24
CCP-Operations and Support	Call Center	Customer Service	Cust Acct Svcs	124.43
CE-Customer Relations	Regional Offices	Customer Service	Cust Acct Svcs	13.96
CE-External Affairs	Regional Offices	Communications	Consultant	-
CE-Finance	Regional Offices	Finance	CPA	-
CE-Human Resources	Regional Offices	Human Resources	Consultant	78.87
CE-ITS Client Relations	ITS	Information Technology	CPA	232.77
CE-Maintenance	Regional Offices	Operations	Engineer	-
CORP-Asset Management	Corporate	Operations	Engineer	0.58
CORP-Audit	Corporate	Audit	CPA	574.70
CORP-Backfill Reg App	Corporate	Rates & Revenue	CPA	84.93
CORP-Benefits Service Center	Corporate	Human Resources	Consultant	536.40
CORP-Building Services	Corporate	Administration	Consultant	9.52
CORP-Business Center HR	Corporate	Human Resources	Consultant	287.84
CORP-Business Change	Corporate	Administration	Consultant	25.02
CORP-CEO	Corporate	Administration	Consultant	26.51
CORP-Chief Operating Officer	Corporate	Operations	Engineer	200.59
CORP-COE-Engineering	Corporate	Operations	Engineer	23.12
CORP-Corp Social Resp	Corporate	Administration	Consultant	6.78
CORP-Corporate Bus Development	Corporate	Operations	Engineer	7.66
CORP-External Affairs	Corporate	Communications	Consultant	20.48
CORP-External Communications	Corporate	Communications	Consultant	117.04
CORP-Finance	Corporate	Finance	CPA	1,135.18
CORP-Finance Service Co	Corporate	Finance	CPA	285.02
CORP-HR Comp/Benefits	Corporate	Human Resources	Consultant	163.65
CORP-HR Labor Relations	Corporate	Human Resources	Consultant	57.80
CORP-HR Strategic Staffing	Corporate	Human Resources	Consultant	51.25
CORP-HR Systems & Processes	Corporate	Human Resources	Consultant	168.50
CORP-HR Talent Development	Corporate	Human Resources	Consultant	182.42
CORP-Human Resources	Corporate	Human Resources	Consultant	146.91
CORP-Income Tax	Corporate	Accounting	CPA	151.74
CORP-Internal Communications	Corporate	Communications	Consultant	89.43
CORP-Investor Relations	Corporate	Finance	CPA	42.53
CORP-ITS Admin	ITS	Information Technology	CPA	54.27
CORP-ITS Application Architec	ITS	Information Technology	CPA	561.01
CORP-ITS Application Developm	ITS	Information Technology	CPA	748.96
CORP-ITS Bus Development	ITS	Audit	CPA	335.62
CORP-ITS Client Rel Admin	ITS	Information Technology	CPA	73.00
CORP-ITS Client Rel/Helpdesk	ITS	Information Technology	CPA	634.48
CORP-ITS Core Bus Sys Admin	ITS	Information Technology	CPA	68.44
CORP-ITS Design Authority	ITS	Information Technology	CPA	100.24
CORP-ITS Enterprise Servers	ITS	Information Technology	CPA	586.91
CORP-ITS Infra/Oper Admin	ITS	Information Technology	CPA	131.41
CORP-ITS Network Comm	ITS	Information Technology	CPA	282.74
CORP-ITS PMO	ITS	Information Technology	CPA	263.65
CORP-ITS Production	ITS	Information Technology	CPA	808.88
CORP-ITS Quality Assurance	ITS	Information Technology	CPA	392.85

Kentucky American Water Company
2006 Service Company Hour Database
Company Witness: Patrick Baryenbruch

KENTUCKY SVC CO FOR 12 MONTHS DECEMBER 2006
LABOR HOURS (NO OVERHEADS)

Service	Office	Function	Outside Provider	Total
CORP-ITS Strategy/Governance	ITS	Information Technology	CPA	83.44
CORP-ITS Tech Architecture	ITS	Information Technology	CPA	238.03
CORP-ITS Telecom	ITS	Information Technology	CPA	360.05
CORP-Legal	Corporate	Legal	Attorney	223.85
CORP-Legal Admin	Corporate	Legal	Attorney	75.06
CORP-Marketing & Sales	Corporate	Rates & Revenue	CPA	44.43
CORP-Operational Performance	Corporate	Operations	Engineer	275.13
CORP-Operational Risk	Corporate	Risk Management	Consultant	350.56
CORP-Product & Serv Innovation	Corporate	Administration	Consultant	12.65
CORP-Prop Mgmt Development	Corporate	Administration	Consultant	0.03
CORP-Regulatory UFS	Corporate	Rates & Revenue	CPA	197.95
CORP-Reporting & Compliance	Corporate	Accounting	CPA	141.12
CORP-Research & Env Excellence	Corporate	Water Quality	Engineer	571.52
CORP-Shared Bus Services Admin	Corporate	Administration	Consultant	36.18
CORP-STEP Project	Corporate	Administration	Consultant	11.21
CORP-Supply Chain-Sourcing	Corporate	Accounting	CPA	1,256.82
NE-Administration	Regional Offices	Administration	Consultant	1.67
NE-Business Development	Regional Offices	Operations	Engineer	35.07
NE-Finance	Regional Offices	Finance	CPA	-
NE-Human Resources	Regional Offices	Human Resources	Consultant	3.34
NE-ITS Client Relations	ITS	Information Technology	CPA	481.12
NE-Legal	Regional Offices	Legal	Attorney	1.41
NE-Supply Chain	Regional Offices	Accounting	CPA	1.67
SE-Administration	Regional Offices	Administration	Consultant	907.79
SE-Business Development	Regional Offices	Operations	Engineer	504.34
SE-Customer Relations	Regional Offices	Customer Service	Cust Acct Svcs	6,122.06
SE-Engineering	Regional Offices	Engineering	Engineer	342.88
SE-Environmental Mgmt	Regional Offices	Water Quality	Engineer	991.05
SE-External Affairs	Regional Offices	Communications	Consultant	4,241.98
SE-Finance	Regional Offices	Finance	CPA	2,604.28
SE-Human Resources	Regional Offices	Human Resources	Consultant	1,857.56
SE-ITS Client Relations	ITS	Information Technology	CPA	2,311.65
SE-Legal	Regional Offices	Legal	Attorney	1,734.20
SE-Maintenance	Regional Offices	Operations	Engineer	3,483.27
SE-Network	Regional Offices	Operations	Engineer	226.66
SE-Operational Risk	Regional Offices	Risk Management	Consultant	1,646.77
SE-Production	Regional Offices	Operations	Engineer	229.61
SE-Supply Chain	Regional Offices	Accounting	CPA	337.72
SSC-Accounts Payable	Shared Services	Accounting	CPA	1,725.14
SSC-Administration	Shared Services	Administration	Consultant	275.14
SSC-Business Support Services	Shared Services	Accounting	CPA	611.50
SSC-Cash Management	Shared Services	Finance	CPA	1,347.88
SSC-Employee Services	Shared Services	Accounting	CPA	1,953.70
SSC-Financial Reporting	Shared Services	Accounting	CPA	155.88
SSC-Fixed Assets/Job Cost	Shared Services	Accounting	CPA	1,179.98
SSC-General Accounting	Shared Services	Accounting	CPA	1,615.72
SSC-Planning & Reporting	Shared Services	Finance	CPA	34.99
SSC-Project Management	Shared Services	Accounting	CPA	66.19
SSC-Rates & Regulation	Shared Services	Rates & Revenue	CPA	277.46
SSC-Tax	Shared Services	Accounting	CPA	671.20
WE-Asset Planning	Regional Offices	Engineering	Engineer	(1.60)
WE-Engineering	Regional Offices	Engineering	Engineer	-
WE-Finance	Regional Offices	Finance	CPA	-
WE-ITS Client Relations	ITS	Information Technology	CPA	1.16
WE-Legal	Regional Offices	Legal	Attorney	6.29
WE-Network	Regional Offices	Operations	Engineer	2.78
WE-Supply Chain	Regional Offices	Accounting	CPA	10.03
Total Hours				98,498.90

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 Marlon	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
CORP-Property Management	Corporate	Corporate	Administration	Consultant
CORP-Building Services	Corporate	Corporate	Administration	Consultant
CORP-Building Services Woodcre	Corporate	Corporate	Administration	Consultant
CORP-Do Not Use	Corporate	Corporate	Audit	CPA
CORP-Operational Performance	Corporate	Corporate	Operations	Engineer
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
CORP-Project STAR	Corporate	Corporate	Administration	Consultant
CORP-Chief Growth Officer	Corporate	Corporate	Administration	Consultant
CORP-Product & Serv Innovation	Corporate	Corporate	Administration	Consultant
CORP-Non-Departmental Costs	Corporate	Corporate	Administration	Consultant
CORP-Unallocated Adjustments	Corporate	ITS	Information Technology	CPA
SSC-Accounts Payable	SSC	Shared Services	Accounting	CPA
SSC-Administration	SSC	Shared Services	Administration	Consultant
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

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

MCMCU01	Office	Office Reclass	Function	Outside Provider
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
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-JE Detail	Not Applicable	Not Applicable	Not applicable	Other