

Kentucky American Water Company  
Schedule 4 - Analysis of Excludable 2006 Service Company Charges  
Company Witness: Patrick Baryenbruch

Charges By Function	Exclusions From Hourly Rate Calculation				Total
	Contract Services	Travel Expenses	Computer HW/SW	Computer HW/SW	
Accounting	\$ 163,083	\$ 1,158	\$ 994	\$ 165,235	
Administration	\$ 31,918	\$ 1,127	\$ 231	\$ 33,276	
Audit	\$ (102)	\$ 423	\$	\$ 321	
Communications	\$ 21,194	\$ 720	\$ 227	\$ 22,141	
Engineering	\$	\$ 332	\$	\$ 332	
Finance	\$ 38,687	\$ 2,969	\$ 604	\$ 42,260	
Human Resources	\$ 40,461	\$ 3,988	\$ 1,134	\$ 45,584	
Information Technology	\$ 80,414	\$ 1,533	\$ 48,255	\$ 130,202	
Legal	\$ 8,060	\$ 5,596	\$ 4	\$ 13,660	
Operations	\$ 3,921	\$ 6,602	\$ 139	\$ 10,662	
Rates & Revenue	\$ 13,599	\$ 2,508	\$	\$ 16,106	
Risk Management	\$ 4,036	\$ 1,472	\$ 10,890	\$ 16,397	
Water Quality	\$ 8,057	\$ 1,614	\$ 165	\$ 9,835	
<b>Total</b>	<b>\$ 413,326</b>	<b>\$ 30,043</b>	<b>\$ 62,644</b>	<b>\$ 506,013</b>	

Outside Service Provider Category
Certified Public Accountant
Management Consultant
Certified Public Accountant
Management Consultant
Professional Engineer
Certified Public Accountant
Management Consultant
Certified Public Accountant
Attorney
Professional Engineer
Certified Public Accountant
Management Consultant
Professional Engineer

Recap By Outside Provider	Exclusions From Hourly Rate Calculation				Total
	Contract Services	Travel Expenses	Computer HW/SW	Computer HW/SW	
Attorney	\$ 8,060	\$ 5,596	\$ 4	\$ 13,660	
Management Consultant	\$ 97,609	\$ 7,307	\$ 12,483	\$ 117,399	
Certified Public Accountant	\$ 295,680	\$ 8,592	\$ 49,854	\$ 354,125	
Professional Engineer	\$ 11,978	\$ 8,548	\$ 304	\$ 20,829	
<b>Total</b>	<b>\$ 413,326</b>	<b>\$ 30,043</b>	<b>\$ 62,644</b>	<b>\$ 506,013</b>	

Kentucky American Water Company  
2006 Service Company Excludable Item Summary By Outside Provider  
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Sum of Total			Outside Provider		
Contract Services	Accounting	Corporate	Contract Svc-Accounting	\$3,758	\$3,758
			Contract Svc-Lab Testing	\$35	\$35
			Contract Svc-Legal	\$3,480	\$3,480
			Contract Svc-Other	\$4,461	\$4,461
			Contract Svc-Other Temp Empl	\$7,448	\$7,448
		Corporate Total	\$19,182	\$19,182	
		Regional Offices	Contract Svc-Other	\$1,514	\$1,514
		Regional Offices Total	\$1,514	\$1,514	
		Shared Services	Contract Svc-Accounting	\$17	\$17
			Contract Svc-Legal	\$0	\$0
			Contract Svc-Other	\$26,474	\$26,474
			Contract Svc-Other Temp Empl	\$115,895	\$115,895
		Shared Services Total	\$142,387	\$142,387	
		Accounting Total		\$163,083	\$163,083
		Administration	Corporate	Contract Svc-Accounting	\$53
Contract Svc-Legal	\$5,388			\$5,388	
Contract Svc-Other	\$13,319			\$13,319	
Contract Svc-Other Temp Empl	\$216			\$216	
Corporate Total	\$18,977			\$18,977	
Regional Offices	Contract Svc-Other		\$414	\$414	
Regional Offices Total	\$414		\$414		
Shared Services	Contr Svc-STEP Backfill		\$1	\$1	
	Contract Svc-Accounting		\$23	\$23	
	Contract Svc-Lab Testing		\$329	\$329	
	Contract Svc-Other		\$10,847	\$10,847	
	Contract Svc-Other Temp Empl		\$1,328	\$1,328	
Shared Services Total	\$12,528		\$12,528		
Administration Total			\$31,918	\$31,918	
Audit	Corporate		Contract Svc-Accounting		-\$624
		Contract Svc-Other		\$521	
Corporate Total		-\$102	-\$102		
Audit Total			-\$102		
Communications	Corporate	Contract Svc-Legal	\$570	\$570	
		Contract Svc-Other	\$19,954	\$19,954	
		Contract Svc-Other Temp Empl	\$0	\$0	
	Corporate Total	\$20,524	\$20,524		
	Regional Offices	Contract Svc-Other	\$670	\$670	
Regional Offices Total	\$670	\$670			
Communications Total		\$21,194	\$21,194		
Finance	Corporate	Contract Svc-Accounting	\$4,106	\$4,106	
		Contract Svc-Legal	\$223	\$223	
		Contract Svc-Other	\$19,918	\$19,918	
		Contract Svc-Other Temp Empl	\$9,058	\$9,058	
	Corporate Total	\$33,305	\$33,305		
	Regional Offices	Contract Svc-Other	\$14	\$14	
	Regional Offices Total	\$4,229	\$4,229		
	Shared Services	Contract Svc-Other	\$0	\$0	
Shared Services Total		\$1,139	\$1,139		
Finance Total		\$38,687	\$38,687		
Human Resources	Call Center	Contract Svc-Legal	\$1,225	\$1,225	
		Contract Svc-Other	\$64	\$64	
		Contract Svc-Other Temp Empl	\$1,330	\$1,330	
	Call Center Total	\$2,619	\$2,619		
	Corporate	Contract Svc-Accounting	\$4,042	\$4,042	
		Contract Svc-Lab Testing	\$2	\$2	
		Contract Svc-Legal	\$4,231	\$4,231	
		Contract Svc-Other	\$28,898	\$28,898	
		Contract Svc-Other Temp Empl	\$1,170	\$1,170	
	Corporate Total	\$38,343	\$38,343		
Regional Offices	Contract Svc-Accounting	-\$363	-\$363		
Regional Offices Total	Contract Svc-Other	-\$594	-\$594		
Regional Offices Total	Contract Svc-Other Temp Empl	\$457	\$457		
Human Resources Total		-\$500	-\$500		
Information Techno	ITS	Contr Svc-Litigation	\$0	\$0	
		Contr Svc-STEP Backfill	\$499	\$499	
		Contract Svc-Accounting	\$7	\$7	
		Contract Svc-Legal	\$1,421	\$1,421	
		Contract Svc-Other	\$73,030	\$73,030	
		Contract Svc-Other Temp Empl	\$5,456	\$5,456	
ITS Total		\$80,414	\$80,414		
Information Technology Total		\$80,414	\$80,414		
Legal	Corporate	Contract Svc-Legal	\$4,978	\$4,978	
		Contract Svc-Other	\$804	\$804	
		Contract Svc-Other Temp Empl	\$64	\$64	
	Corporate Total	\$5,847	\$5,847		
	Regional Offices	Contract Svc-Accounting	-\$71	-\$71	
	Regional Offices Total	Contract Svc-Legal	\$1,880	\$1,880	
Regional Offices Total	Contract Svc-Other	\$403	\$403		
Legal Total		\$2,213	\$2,213		
Operations	Corporate	Contract Svc-Legal		\$231	
		Contract Svc-Other		\$231	
		Contract Svc-Other Temp Empl		\$1,336	
	Corporate Total		\$1,798	\$1,798	
	Regional Offices	Contract Svc-Accounting		\$18	
Regional Offices Total	Contract Svc-Legal		\$121		
Regional Offices Total	Contract Svc-Other		\$1,688		

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2006 Service Company Excludable Item Summary By Outside Provider  
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Sum of Total			Outside Provider		
		Contract Svc-Other Temp Empl		\$297	\$297
	Regional Offices Total			\$2,123	\$2,123
Operations Total				\$3,921	\$3,921
Rates & Revenue	Corporate	Contract Svc-Legal		\$84	\$84
		Contract Svc-Other		\$13,515	\$13,515
	Corporate Total			\$13,599	\$13,599
Rates & Revenue Total				\$13,599	\$13,599
Risk Management	Corporate	Contr Svc-Litigation		\$198	\$198
		Contract Svc-Other		\$3,827	\$3,827
	Corporate Total			\$4,025	\$4,025
	Regional Offices	Contract Svc-Other		\$10	\$10
	Regional Offices Total			\$10	\$10
Risk Management Total				\$4,036	\$4,036
Water Quality	Belleville Lab	Contract Svc-Lab Testing		\$53	\$53
		Contract Svc-Legal		\$318	\$318
		Contract Svc-Other		\$32	\$32
		Contract Svc-Other Temp Empl		\$1,303	\$1,303
	Belleville Lab Total			\$1,705	\$1,705
	Corporate	Contract Svc-Legal		\$497	\$497
		Contract Svc-Other		\$5,752	\$5,752
		Contract Svc-Other Temp Empl		\$7	\$7
	Corporate Total			\$6,256	\$6,256
	Regional Offices	Contract Svc-Other		\$95	\$95
	Regional Offices Total			\$95	\$95
Water Quality Total				\$8,057	\$8,057
Contract Services Total			\$8,050	\$97,609	\$295,680
HW/SW				\$11,978	\$413,326
Accounting	Shared Services	Data Lines		\$80	\$80
		Software Licenses & Support		\$915	\$915
	Shared Services Total			\$994	\$994
Accounting Total				\$994	\$994
Administration	Corporate	Computer Equipment AG		\$0	\$0
		Data Lines		\$0	\$0
		Software Licenses & Support		\$0	\$0
	Corporate Total			\$0	\$0
	Regional Offices	Data Lines		\$29	\$29
	Regional Offices Total			\$29	\$29
	Shared Services	Computer Equipment AG		\$203	\$203
	Shared Services Total			\$203	\$203
Administration Total				\$231	\$231
Communications	Corporate	Computer Equipment AG		\$98	\$98
		Software Licenses & Support		\$113	\$113
	Corporate Total			\$211	\$211
	Regional Offices	Computer Equipment AG		\$16	\$16
	Regional Offices Total			\$16	\$16
Communications Total				\$227	\$227
Finance	Corporate	Computer Equipment AG		\$6	\$6
		Software Licenses & Support		\$598	\$598
	Corporate Total			\$604	\$604
Finance Total				\$604	\$604
Human Resources	Corporate	Software Licenses & Support		\$1,134	\$1,134
	Corporate Total			\$1,134	\$1,134
Human Resources Total				\$1,134	\$1,134
Information Technol	ITS	Computer Equipment AG		\$10,397	\$10,397
		Data Lines		\$37,834	\$37,834
		Software Licenses & Support		\$25	\$25
	ITS Total			\$48,255	\$48,255
Information Technology Total				\$48,255	\$48,255
Legal	Corporate	Software Licenses & Support		\$4	\$4
	Corporate Total			\$4	\$4
Legal Total				\$4	\$4
Operations	Corporate	Software Licenses & Support		\$68	\$68
	Corporate Total			\$68	\$68
	Regional Offices	Data Lines		\$70	\$70
	Regional Offices Total			\$70	\$70
Operations Total				\$139	\$139
Risk Management	Corporate	Computer Equipment AG		\$4	\$4
		Data Lines		\$21	\$21
		Software Licenses & Support		\$10,645	\$10,645
	Corporate Total			\$10,670	\$10,670
	Regional Offices	Software Licenses & Support		\$220	\$220
	Regional Offices Total			\$220	\$220
Risk Management Total				\$10,890	\$10,890
Water Quality	Corporate	Software Licenses & Support		\$165	\$165
	Corporate Total			\$165	\$165
Water Quality Total				\$165	\$165
HW/SW Total			\$4	\$12,483	\$49,854
Travel	Corporate	Meals & Travel Nonded (Mth-end		\$99	\$99
		Meals Deduct-P/R JE		\$94	\$94
		Trans Oper AG Lease Cost		\$12	\$12
		Trans Oper AG Lease Fuel		\$1	\$1
		Transportation		\$197	\$197
	Corporate Total			\$403	\$403
	Regional Offices	Meals & Travel Nonded (Mth-end		\$43	\$43
		Meals Deduct-P/R JE		\$-37	\$-37
	Regional Offices Total			\$-80	\$-80
	Shared Services	Meals & Travel Nonded (Mth-end		\$376	\$376
		Meals Deduct-P/R JE		\$375	\$375
		Transportation		\$84	\$84
	Shared Services Total			\$835	\$835
Accounting Total				\$1,158	\$1,158

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 2006 Service Company Excludable Item Summary By Outside Provider  
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Sum of Total			Outside Provider			
Administration	Corporate	Meals & Travel Nonded (Mth-end)	\$182		\$182	
		Meals Deduct-P/R JE	\$182		\$182	
		Trans Oper AG Lease Cost	\$20		\$20	
		Transportation	\$212		\$212	
	Corporate Total			\$596		\$596
	Regional Offices	Meals & Travel Nonded (Mth-end)	\$1,438		\$1,438	
		Meals Deduct-P/R JE	\$1,508		\$1,508	
		Trans Oper AG Lease Cost	-\$1,936		-\$1,936	
		Trans Oper AG Lease Fuel	-\$1,214		-\$1,214	
		Trans Oper AG Lease Maint	-\$244		-\$244	
		Transportation	\$10		\$10	
	Regional Offices Total			-\$439		-\$439
	Shared Services	Meals & Travel Nonded (Mth-end)	\$135		\$135	
		Meals Deduct-P/R JE	\$135		\$135	
		Transportation	\$699		\$699	
	Shared Services Total			\$969		\$969
	Administration Total			\$1,127		\$1,127
	Audit	Corporate	Meals & Travel Nonded (Mth-end)		\$68	\$68
			Meals Deduct-P/R JE		\$68	\$68
			Transportation		\$287	\$287
Corporate Total			\$423		\$423	
ITS		Meals & Travel Nonded (Mth-end)		\$0	\$0	
		Meals Deduct-P/R JE		\$0	\$0	
ITS Total			\$0		\$0	
Audit Total			\$423		\$423	
Communications	Corporate	Meals & Travel Nonded (Mth-end)	\$165		\$165	
		Meals Deduct-P/R JE	\$165		\$165	
		Trans Oper AG Lease Cost	\$2		\$2	
		Trans Oper AG Lease Maint	\$1		\$1	
	Corporate Total			\$173		\$173
	Regional Offices	Meals & Travel Nonded (Mth-end)	\$506		\$506	
		Meals Deduct-P/R JE	\$101		\$101	
		Transportation	\$113		\$113	
Regional Offices Total			\$1		\$1	
Communications Total			\$214		\$214	
Engineering	Regional Offices	Meals & Travel Nonded (Mth-end)		\$197	\$197	
		Meals Deduct-P/R JE		\$130	\$130	
		Transportation		\$5	\$5	
	Regional Offices Total			\$332		\$332
Engineering Total			\$332		\$332	
Finance	Corporate	Meals & Travel Nonded (Mth-end)		\$264	\$264	
		Meals Deduct-P/R JE		\$178	\$178	
		Transportation		\$1,107	\$1,107	
		Corporate Total			\$1,549	
	Regional Offices	Meals & Travel Nonded (Mth-end)	\$329		\$329	
		Meals Deduct-P/R JE	\$409		\$409	
		Transportation	\$679		\$679	
	Regional Offices Total			\$1,418		\$1,418
	Shared Services	Meals & Travel Nonded (Mth-end)	\$2		\$2	
		Meals Deduct-P/R JE	\$2		\$2	
Shared Services Total			\$3		\$3	
Finance Total			\$2,969		\$2,969	
Human Resources	Call Center	Meals & Travel Nonded (Mth-end)	\$626		\$626	
		Meals Deduct-P/R JE	\$534		\$534	
	Call Center Total			\$1,160		\$1,160
	Corporate	Meals & Travel Nonded (Mth-end)	\$275		\$275	
		Meals Deduct-P/R JE	\$275		\$275	
		Trans Oper AG Lease Maint	\$0		\$0	
		Transportation	\$1,030		\$1,030	
	Corporate Total			\$1,579		\$1,579
	Regional Offices	Meals & Travel Nonded (Mth-end)	\$223		\$223	
		Meals Deduct-P/R JE	\$235		\$235	
Transportation		\$791		\$791		
Regional Offices Total			\$1,249		\$1,249	
Human Resources Total			\$3,988		\$3,988	
Information Technology	ITS	Meals & Travel Nonded (Mth-end)		\$623	\$623	
		Meals Deduct-P/R JE		\$661	\$661	
		Trans Oper AG Lease Cost		\$2	\$2	
		Trans Oper AG Lease Fuel		\$16	\$16	
		Trans Oper AG Lease Maint		\$6	\$6	
		Transportation		\$224	\$224	
		ITS Total			\$1,533	
Information Technology Total			\$1,533		\$1,533	
Legal	Corporate	Meals & Travel Nonded (Mth-end)	\$101		\$101	
		Meals Deduct-P/R JE	\$101		\$101	
		Transportation	\$439		\$439	
	Corporate Total			\$640		\$640
	Regional Offices	Meals & Travel Nonded (Mth-end)	\$84		\$84	
		Meals Deduct-P/R JE	\$95		\$95	
Transportation		\$4,776		\$4,776		
Regional Offices Total			\$4,956		\$4,956	
Legal Total			\$5,596		\$5,596	
Operations	Corporate	Meals & Travel Nonded (Mth-end)		\$333	\$333	
		Meals Deduct-P/R JE		\$333	\$333	
		Trans Oper AG Lease Cost		\$0	\$0	
		Trans Oper AG Lease Fuel		\$0	\$0	
		Trans Oper AG Lease Maint		\$0	\$0	
		Transportation		\$887	\$887	
		Corporate Total			\$1,553	

Kentucky American Water Company  
2006 Service Company Excludable Item Summary By Outside Provider  
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Sum of Total		Outside Provider			
Regional Offices	Meals & Travel Nonded (Mth-end			\$1,814	\$1,814
	Meals Deduct-P/R JE			\$1,757	\$1,757
	Trans Oper AG Lease Fuel			\$15	\$15
	Trans Oper AG Lease Maint			\$90	\$90
Transportation			\$1,373	\$1,373	
Regional Offices Total				\$5,050	\$5,050
Operations Total				\$6,602	\$6,602
Rates & Revenue	Corporate	Meals & Travel Nonded (Mth-end		\$1,028	\$1,028
	Meals Deduct-P/R JE			\$1,028	\$1,028
	Trans Oper AG Lease Cost			\$56	\$56
	Transportation			\$396	\$396
Corporate Total				\$2,507	\$2,507
Shared Services	Meals & Travel Nonded (Mth-end			\$0	\$0
	Meals Deduct-P/R JE			\$0	\$0
Shared Services Total				\$0	\$0
Rates & Revenue Total				\$2,508	\$2,508
Risk Management	Corporate	Meals & Travel Nonded (Mth-end	\$272		\$272
	Meals Deduct-P/R JE		\$272		\$272
	Transportation		\$435		\$435
	Corporate Total			\$980	
Regional Offices	Meals & Travel Nonded (Mth-end	\$258			\$258
	Meals Deduct-P/R JE	\$207			\$207
	Transportation	\$26			\$26
	Regional Offices Total			\$492	
Risk Management Total			\$1,472		\$1,472
Water Quality	Belleville Lab	Meals & Travel Nonded (Mth-end		\$104	\$104
	Meals Deduct-P/R JE			\$104	\$104
	Trans Oper AG Lease Cost			\$0	\$0
	Trans Oper AG Lease Maint			\$3	\$3
Belleville Lab Total				\$211	\$211
Corporate	Meals & Travel Nonded (Mth-end			\$126	\$126
	Meals Deduct-P/R JE			\$126	\$126
	Transportation			\$272	\$272
Corporate Total				\$525	\$525
Regional Offices	Meals & Travel Nonded (Mth-end			\$403	\$403
	Meals Deduct-P/R JE			\$466	\$466
	Trans Oper AG Lease Fuel			\$6	\$6
	Transportation			\$2	\$2
Regional Offices Total				\$877	\$877
Water Quality Total				\$1,614	\$1,614
Travel Total			\$5,596	\$7,307	\$8,592
Grand Total			\$13,660	\$117,399	\$354,125
				\$20,829	\$506,013

Kentucky American Water Company  
2006 Testable Service Company Charge Detail  
Company Witness: Patrick Baryenbruch

BUS UNIT DESCRIPTION	Total	WDOBJ	Cost Type	Include/Exclude	Exclude Type	Office	Function	Outside Provider
BVLAB-Water Quality	\$ 57,008	501200	Labor	Include	NA	Belleville Lab	Water Quality	Engineer
CCA-Administration	\$ 9,604	501200	Labor	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Billing	\$ 04,390	501200	Labor	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Business Services	\$ 36,048	501200	Labor	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Call Handling	\$ 202,644	501200	Labor	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Collections	\$ 23,930	501200	Labor	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Education & Development	\$ 43,638	501200	Labor	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Human Resources	\$ 6,605	501200	Labor	Include	NA	Call Center	Human Resources	Consultant
CCA-Operations & Performance	\$ 18,831	501200	Labor	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Administration	\$ 6,059	501200	Labor	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Billing	\$ 776	501200	Labor	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Business Services	\$ 801	501200	Labor	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Call Handling	\$ 190,298	501200	Labor	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Collections	\$ 211	501200	Labor	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Education & Development	\$ 2,572	501200	Labor	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Human Resources ODI	\$ 6,609	501200	Labor	Include	NA	Call Center	Human Resources	Consultant
CCP-Operations and Support	\$ 1,926	501200	Labor	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CORP-Asset Management	\$ 17	501200	Labor	Include	NA	Corporate	Operations	Engineer
CORP-Audit	\$ 24,265	501200	Labor	Include	NA	Corporate	Audit	CPA
CORP-Backfill Reg App	\$ 5,002	501200	Labor	Include	NA	Corporate	Rates & Revenue	CPA
CORP-Benefits Service Center	\$ 14,620	501200	Labor	Include	NA	Corporate	Human Resources	Consultant
CORP-Building Services	\$ 139	501200	Labor	Include	NA	Corporate	Administration	Consultant
CORP-Business Center HR	\$ 12,630	501200	Labor	Include	NA	Corporate	Human Resources	Consultant
CORP-Business Change	\$ 524	501200	Labor	Include	NA	Corporate	Administration	Consultant
CORP-CEO	\$ 9,258	501200	Labor	Include	NA	Corporate	Administration	Consultant
CORP-Chief Operating Officer	\$ 23,901	501200	Labor	Include	NA	Corporate	Operations	Engineer
CORP-COE-Engineering	\$ 1,074	501200	Labor	Include	NA	Corporate	Operations	Engineer
CORP-Corp Social Resp	\$ 57	501200	Labor	Include	NA	Corporate	Administration	Consultant
CORP-Corporate Bus Development	\$ (214)	501200	Labor	Include	NA	Corporate	Operations	Engineer
CORP-External Affairs	\$ 15,063	501200	Labor	Include	NA	Corporate	Communications	Consultant
CORP-External Communications	\$ 5,188	501200	Labor	Include	NA	Corporate	Communications	Consultant
CORP-Finance	\$ 68,115	501200	Labor	Include	NA	Corporate	Finance	CPA
CORP-Finance Service Co	\$ 10,333	501200	Labor	Include	NA	Corporate	Finance	CPA
CORP-HR Comp/Benefits	\$ 8,956	501200	Labor	Include	NA	Corporate	Human Resources	Consultant
CORP-HR Labor Relations	\$ 4,160	501200	Labor	Include	NA	Corporate	Human Resources	Consultant
CORP-HR Strategic Staffing	\$ 2,080	501200	Labor	Include	NA	Corporate	Human Resources	Consultant
CORP-HR Systems & Processes	\$ 8,241	501200	Labor	Include	NA	Corporate	Human Resources	Consultant
CORP-HR Talent Development	\$ 7,656	501200	Labor	Include	NA	Corporate	Human Resources	Consultant
CORP-Human Resources	\$ 8,268	501200	Labor	Include	NA	Corporate	Human Resources	Consultant
CORP-Income Tax	\$ 10,569	501200	Labor	Include	NA	Corporate	Accounting	CPA
CORP-Internal Communications	\$ 2,996	501200	Labor	Include	NA	Corporate	Communications	Consultant
CORP-Investor Relations	\$ 4,278	501200	Labor	Include	NA	Corporate	Finance	CPA
CORP-Legal	\$ 16,022	501200	Labor	Include	NA	Corporate	Legal	Attorney
CORP-Legal Admin	\$ 6,312	501200	Labor	Include	NA	Corporate	Legal	Attorney
CORP-Marketing & Sales	\$ (48)	501200	Labor	Include	NA	Corporate	Rates & Revenue	CPA
CORP-Operational Performance	\$ 13,105	501200	Labor	Include	NA	Corporate	Operations	Engineer
CORP-Operational Risk	\$ 15,460	501200	Labor	Include	NA	Corporate	Risk Management	Consultant
CORP-Product & Serv Innovation	\$ 720	501200	Labor	Include	NA	Corporate	Administration	Consultant
CORP-Prop Mgmt Development	\$ 1	501200	Labor	Include	NA	Corporate	Administration	Consultant
CORP-Regulatory UFS	\$ 14,582	501200	Labor	Include	NA	Corporate	Rates & Revenue	CPA
CORP-Reporting & Compliance	\$ 7,924	501200	Labor	Include	NA	Corporate	Accounting	CPA
CORP-Research & Env Excellence	\$ 22,118	501200	Labor	Include	NA	Corporate	Water Quality	Engineer
CORP-Shared Bus Services Admin	\$ (5)	501200	Labor	Include	NA	Corporate	Administration	Consultant
CORP-STEP Project	\$ 374	501200	Labor	Include	NA	Corporate	Administration	Consultant
CE-ITS Client Relations	\$ 7,593	501200	Labor	Include	NA	ITS	Information Technology	CPA
CORP-ITS Admin	\$ 6,601	501200	Labor	Include	NA	ITS	Information Technology	CPA
CORP-ITS Application Architec	\$ 17,470	501200	Labor	Include	NA	ITS	Information Technology	CPA
CORP-ITS Application Developm	\$ 27,352	501200	Labor	Include	NA	ITS	Information Technology	CPA
CORP-ITS Bus Development	\$ 10,989	501200	Labor	Include	NA	ITS	Audit	CPA
CORP-ITS Client Rel Admin	\$ 4,799	501200	Labor	Include	NA	ITS	Information Technology	CPA
CORP-ITS Client Rel/Helpdesk	\$ 15,690	501200	Labor	Include	NA	ITS	Information Technology	CPA
CORP-ITS Core Bus Sys Admin	\$ 3,689	501200	Labor	Include	NA	ITS	Information Technology	CPA
CORP-ITS Design Authority	\$ 5,728	501200	Labor	Include	NA	ITS	Information Technology	CPA
CORP-ITS Enterprise Servers	\$ 20,136	501200	Labor	Include	NA	ITS	Information Technology	CPA
CORP-ITS Infra/Oper Admin	\$ 5,319	501200	Labor	Include	NA	ITS	Information Technology	CPA
CORP-ITS Network Comm	\$ 10,698	501200	Labor	Include	NA	ITS	Information Technology	CPA
CORP-ITS PMO	\$ 12,192	501200	Labor	Include	NA	ITS	Information Technology	CPA
CORP-ITS Production	\$ 18,981	501200	Labor	Include	NA	ITS	Information Technology	CPA
CORP-ITS Quality Assurance	\$ 11,339	501200	Labor	Include	NA	ITS	Information Technology	CPA
CORP-ITS Strategy/Governance	\$ 4,008	501200	Labor	Include	NA	ITS	Information Technology	CPA
CORP-ITS Tech Architecture	\$ 9,496	501200	Labor	Include	NA	ITS	Information Technology	CPA
CORP-ITS Telecom	\$ 9,414	501200	Labor	Include	NA	ITS	Information Technology	CPA
NE-ITS Client Relations	\$ 15,095	501200	Labor	Include	NA	ITS	Information Technology	CPA
SE-ITS Client Relations	\$ 80,143	501200	Labor	Include	NA	ITS	Information Technology	CPA
WE-ITS Client Relations	\$ 13	501200	Labor	Include	NA	ITS	Information Technology	CPA
CE-Customer Relations	\$ 242	501200	Labor	Include	NA	Regional Offices	Customer Service	Cust Acct Svcs
CE-External Affairs	\$ -	501200	Labor	Include	NA	Regional Offices	Communications	Consultant
CE-Finance	\$ 289	501200	Labor	Include	NA	Regional Offices	Finance	CPA
CE-Human Resources	\$ 931	501200	Labor	Include	NA	Regional Offices	Human Resources	Consultant
CE-Maintenance	\$ 35	501200	Labor	Include	NA	Regional Offices	Operations	Engineer
NE-Administration	\$ 224	501200	Labor	Include	NA	Regional Offices	Administration	Consultant
NE-Business Development	\$ 1,729	501200	Labor	Include	NA	Regional Offices	Operations	Engineer
NE-Finance	\$ 174	501200	Labor	Include	NA	Regional Offices	Finance	CPA
NE-Human Resources	\$ 93	501200	Labor	Include	NA	Regional Offices	Human Resources	Consultant
NE-Legal	\$ 95	501200	Labor	Include	NA	Regional Offices	Legal	Attorney
SE-Administration	\$ 59,375	501200	Labor	Include	NA	Regional Offices	Administration	Consultant
SE-Business Development	\$ 24,255	501200	Labor	Include	NA	Regional Offices	Operations	Engineer
SE-Customer Relations	\$ 124,434	501200	Labor	Include	NA	Regional Offices	Customer Service	Cust Acct Svcs
SE-Engineering	\$ 15,163	501200	Labor	Include	NA	Regional Offices	Engineering	Engineer
SE-Environmental Mgmt	\$ 36,260	501200	Labor	Include	NA	Regional Offices	Water Quality	Engineer
SE-External Affairs	\$ 183,524	501200	Labor	Include	NA	Regional Offices	Communications	Consultant
SE-Finance	\$ 118,764	501200	Labor	Include	NA	Regional Offices	Finance	CPA
SE-Human Resources	\$ 73,572	501200	Labor	Include	NA	Regional Offices	Human Resources	Consultant
SE-Legal	\$ 124,335	501200	Labor	Include	NA	Regional Offices	Legal	Attorney
SE-Maintenance	\$ 102,925	501200	Labor	Include	NA	Regional Offices	Operations	Engineer
SE-Network	\$ 12,077	501200	Labor	Include	NA	Regional Offices	Operations	Engineer
SE-Operational Risk	\$ 53,755	501200	Labor	Include	NA	Regional Offices	Risk Management	Consultant
SE-Production	\$ 9,323	501200	Labor	Include	NA	Regional Offices	Operations	Engineer
WE-Asset Planning	\$ (44)	501200	Labor	Include	NA	Regional Offices	Engineering	Engineer
WE-Engineering	\$ 29	501200	Labor	Include	NA	Regional Offices	Engineering	Engineer
WE-Finance	\$ -	501200	Labor	Include	NA	Regional Offices	Finance	CPA

Kentucky American Water Company  
 2006 Testable Service Company Charge Detail  
 Company Witness: Patrick Baryenbruch

BUS UNIT DESCRIPTION	Total	WDOBJ	Cost Type	Include/Exclude	Exclude Type	Office	Function	Outside Provider
WE-Legal	\$ 181	501200	Labor	Include	NA	Regional Offices	Legal	Attorney
WE-Network	\$ 105	501200	Labor	Include	NA	Regional Offices	Operations	Engineer
SSC-Accounts Payable	\$ 33,449	501200	Labor	Include	NA	Shared Services	Accounting	CPA
SSC-Administration	\$ 19,804	501200	Labor	Include	NA	Shared Services	Administration	Consultant
SSC-Business Support Services	\$ 18,176	501200	Labor	Include	NA	Shared Services	Accounting	CPA
SSC-Cash Management	\$ 28,556	501200	Labor	Include	NA	Shared Services	Finance	CPA
SSC-Employee Services	\$ 45,800	501200	Labor	Include	NA	Shared Services	Accounting	CPA
SSC-Financial Reporting	\$ 6,561	501200	Labor	Include	NA	Shared Services	Accounting	CPA
SSC-Fixed Assets/Job Cost	\$ 25,277	501200	Labor	Include	NA	Shared Services	Accounting	CPA
SSC-General Accounting	\$ 38,873	501200	Labor	Include	NA	Shared Services	Accounting	CPA
SSC-Planning & Reporting	\$ (33)	501200	Labor	Include	NA	Shared Services	Finance	CPA
SSC-Project Management	\$ 2,369	501200	Labor	Include	NA	Shared Services	Accounting	CPA
SSC-Rates & Regulation	\$ 10,448	501200	Labor	Include	NA	Shared Services	Rates & Revenue	CPA
SSC-Tax	\$ 16,477	501200	Labor	Include	NA	Shared Services	Accounting	CPA
CORP-Supply Chain-Sourcing	\$ 36,673	501200	Labor	Include	NA	Corporate	Accounting	CPA
NE-Supply Chain	\$ 64	501200	Labor	Include	NA	Regional Offices	Accounting	CPA
SE-Supply Chain	\$ 12,243	501200	Labor	Include	NA	Regional Offices	Accounting	CPA
WE-Supply Chain	\$ (0)	501200	Labor	Include	NA	Regional Offices	Accounting	CPA
CORP-Prop Mgmt Development	\$ 6,740	501203	Labor Internal Rechg	Include	NA	Corporate	Administration	Consultant
CORP-Regulatory UFS	\$ 4,555	501203	Labor Internal Rechg	Include	NA	Corporate	Rates & Revenue	CPA
CORP-ITS Design Authority	\$ 5,000	501203	Labor Internal Rechg	Include	NA	ITS	Information Technology	CPA
NE-ITS Client Relations	\$ -	501203	Labor Internal Rechg	Include	NA	ITS	Information Technology	CPA
CORP-Supply Chain-Sourcing	\$ 5,285	501203	Labor Internal Rechg	Include	NA	Corporate	Accounting	CPA
NE-Supply Chain	\$ 1,686	501203	Labor Internal Rechg	Include	NA	Regional Offices	Accounting	CPA
CORP-Chief Growth Officer	\$ 2,850	501205	Labor Expats	Include	NA	Corporate	Administration	Consultant
CORP-Finance	\$ 4,416	501205	Labor Expats	Include	NA	Corporate	Finance	CPA
CORP-Human Resources	\$ (1,279)	501205	Labor Expats	Include	NA	Corporate	Human Resources	Consultant
CORP-Reporting & Compliance	\$ 1,802	501205	Labor Expats	Include	NA	Corporate	Accounting	CPA
CORP-Research & Env Excellence	\$ (0)	501205	Labor Expats	Include	NA	Corporate	Water Quality	Engineer
BVLAB-Water Quality	\$ 4,274	501711	Incen Plan-Off-Annual	Include	NA	Belleville Lab	Water Quality	Engineer
CCA-Administration	\$ 2,342	501711	Incen Plan-Off-Annual	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Billing	\$ 711	501711	Incen Plan-Off-Annual	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Business Services	\$ 1,560	501711	Incen Plan-Off-Annual	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Call Handling	\$ 1,776	501711	Incen Plan-Off-Annual	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Collections	\$ 238	501711	Incen Plan-Off-Annual	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Education & Development	\$ 852	501711	Incen Plan-Off-Annual	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Human Resources	\$ 669	501711	Incen Plan-Off-Annual	Include	NA	Call Center	Human Resources	Consultant
CCA-Operations & Performance	\$ 1,438	501711	Incen Plan-Off-Annual	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Administration	\$ 481	501711	Incen Plan-Off-Annual	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Business Services	\$ 23	501711	Incen Plan-Off-Annual	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Call Handling	\$ 1,618	501711	Incen Plan-Off-Annual	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Collections	\$ 25	501711	Incen Plan-Off-Annual	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Education & Development	\$ 36	501711	Incen Plan-Off-Annual	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Human Resources ODI	\$ 495	501711	Incen Plan-Off-Annual	Include	NA	Call Center	Human Resources	Consultant
CCP-Operations and Support	\$ 362	501711	Incen Plan-Off-Annual	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CORP-Asset Management	\$ 585	501711	Incen Plan-Off-Annual	Include	NA	Corporate	Operations	Engineer
CORP-Audit	\$ 2,962	501711	Incen Plan-Off-Annual	Include	NA	Corporate	Audit	CPA
CORP-Backfill Reg App	\$ 421	501711	Incen Plan-Off-Annual	Include	NA	Corporate	Rates & Revenue	CPA
CORP-Benefits Service Center	\$ 937	501711	Incen Plan-Off-Annual	Include	NA	Corporate	Human Resources	Consultant
CORP-Building Services	\$ 75	501711	Incen Plan-Off-Annual	Include	NA	Corporate	Administration	Consultant
CORP-Business Center HR	\$ 1,921	501711	Incen Plan-Off-Annual	Include	NA	Corporate	Human Resources	Consultant
CORP-Business Change	\$ 104	501711	Incen Plan-Off-Annual	Include	NA	Corporate	Administration	Consultant
CORP-CEO	\$ 1,034	501711	Incen Plan-Off-Annual	Include	NA	Corporate	Administration	Consultant
CORP-Chief Growth Officer	\$ 172	501711	Incen Plan-Off-Annual	Include	NA	Corporate	Administration	Consultant
CORP-Chief Operating Officer	\$ 8,687	501711	Incen Plan-Off-Annual	Include	NA	Corporate	Operations	Engineer
CORP-COE-Engineering	\$ 656	501711	Incen Plan-Off-Annual	Include	NA	Corporate	Operations	Engineer
CORP-Corp Social Resp	\$ 96	501711	Incen Plan-Off-Annual	Include	NA	Corporate	Administration	Consultant
CORP-Corporate Bus Development	\$ 5,167	501711	Incen Plan-Off-Annual	Include	NA	Corporate	Operations	Engineer
CORP-External Affairs	\$ 614	501711	Incen Plan-Off-Annual	Include	NA	Corporate	Communications	Consultant
CORP-External Communications	\$ 917	501711	Incen Plan-Off-Annual	Include	NA	Corporate	Communications	Consultant
CORP-Finance	\$ 12,979	501711	Incen Plan-Off-Annual	Include	NA	Corporate	Finance	CPA
CORP-Finance Service Co	\$ 967	501711	Incen Plan-Off-Annual	Include	NA	Corporate	Finance	CPA
CORP-HR Comp/Benefits	\$ 1,893	501711	Incen Plan-Off-Annual	Include	NA	Corporate	Human Resources	Consultant
CORP-HR Labor Relations	\$ 840	501711	Incen Plan-Off-Annual	Include	NA	Corporate	Human Resources	Consultant
CORP-HR Strategic Staffing	\$ 140	501711	Incen Plan-Off-Annual	Include	NA	Corporate	Human Resources	Consultant
CORP-HR Systems & Processes	\$ 1,413	501711	Incen Plan-Off-Annual	Include	NA	Corporate	Human Resources	Consultant
CORP-HR Talent Development	\$ 1,710	501711	Incen Plan-Off-Annual	Include	NA	Corporate	Human Resources	Consultant
CORP-Human Resources	\$ 3,133	501711	Incen Plan-Off-Annual	Include	NA	Corporate	Human Resources	Consultant
CORP-Income Tax	\$ 751	501711	Incen Plan-Off-Annual	Include	NA	Corporate	Accounting	CPA
CORP-Internal Communications	\$ 1,010	501711	Incen Plan-Off-Annual	Include	NA	Corporate	Communications	Consultant
CORP-Investor Relations	\$ 910	501711	Incen Plan-Off-Annual	Include	NA	Corporate	Finance	CPA
CORP-Legal	\$ 4,469	501711	Incen Plan-Off-Annual	Include	NA	Corporate	Legal	Attorney
CORP-Legal Admin	\$ 85	501711	Incen Plan-Off-Annual	Include	NA	Corporate	Legal	Attorney
CORP-Marketing & Sales	\$ 1,346	501711	Incen Plan-Off-Annual	Include	NA	Corporate	Rates & Revenue	CPA
CORP-Non-Departmental Costs	\$ (59,961)	501711	Incen Plan-Off-Annual	Include	NA	Corporate	Administration	Consultant
CORP-Operational Performance	\$ 1,959	501711	Incen Plan-Off-Annual	Include	NA	Corporate	Operations	Engineer
CORP-Operational Risk	\$ 3,441	501711	Incen Plan-Off-Annual	Include	NA	Corporate	Risk Management	Consultant
CORP-Prop Mgmt Development	\$ 172	501711	Incen Plan-Off-Annual	Include	NA	Corporate	Administration	Consultant
CORP-Regulatory UFS	\$ 4,958	501711	Incen Plan-Off-Annual	Include	NA	Corporate	Rates & Revenue	CPA
CORP-Reporting & Compliance	\$ 834	501711	Incen Plan-Off-Annual	Include	NA	Corporate	Accounting	CPA
CORP-Research & Env Excellence	\$ 4,389	501711	Incen Plan-Off-Annual	Include	NA	Corporate	Water Quality	Engineer
CORP-STEP Project	\$ 41	501711	Incen Plan-Off-Annual	Include	NA	Corporate	Administration	Consultant
CE-ITS Client Relations	\$ 399	501711	Incen Plan-Off-Annual	Include	NA	ITS	Information Technology	CPA
CORP-ITS Admin	\$ 2,338	501711	Incen Plan-Off-Annual	Include	NA	ITS	Information Technology	CPA
CORP-ITS Application Architec	\$ 2,076	501711	Incen Plan-Off-Annual	Include	NA	ITS	Information Technology	CPA
CORP-ITS Application Developm	\$ 3,424	501711	Incen Plan-Off-Annual	Include	NA	ITS	Information Technology	CPA
CORP-ITS Bus Development	\$ 1,102	501711	Incen Plan-Off-Annual	Include	NA	ITS	Audit	CPA
CORP-ITS Client Rel Admin	\$ 1,009	501711	Incen Plan-Off-Annual	Include	NA	ITS	Information Technology	CPA
CORP-ITS Client Rel/Helpdesk	\$ 401	501711	Incen Plan-Off-Annual	Include	NA	ITS	Information Technology	CPA
CORP-ITS Core Bus Sys Admin	\$ 697	501711	Incen Plan-Off-Annual	Include	NA	ITS	Information Technology	CPA
CORP-ITS Design Authority	\$ 1,196	501711	Incen Plan-Off-Annual	Include	NA	ITS	Information Technology	CPA
CORP-ITS Enterprise Servers	\$ 2,337	501711	Incen Plan-Off-Annual	Include	NA	ITS	Information Technology	CPA
CORP-ITS Infra/Oper Admin	\$ 879	501711	Incen Plan-Off-Annual	Include	NA	ITS	Information Technology	CPA
CORP-ITS Network Comm	\$ 862	501711	Incen Plan-Off-Annual	Include	NA	ITS	Information Technology	CPA
CORP-ITS PMO	\$ 1,403	501711	Incen Plan-Off-Annual	Include	NA	ITS	Information Technology	CPA
CORP-ITS Production	\$ 1,111	501711	Incen Plan-Off-Annual	Include	NA	ITS	Information Technology	CPA
CORP-ITS Quality Assurance	\$ 1,134	501711	Incen Plan-Off-Annual	Include	NA	ITS	Information Technology	CPA
CORP-ITS Strategy/Governance	\$ 676	501711	Incen Plan-Off-Annual	Include	NA	ITS	Information Technology	CPA
CORP-ITS Tech Architecture	\$ 1,566	501711	Incen Plan-Off-Annual	Include	NA	ITS	Information Technology	CPA
CORP-ITS Telecom	\$ 615	501711	Incen Plan-Off-Annual	Include	NA	ITS	Information Technology	CPA
NE-ITS Client Relations	\$ 408	501711	Incen Plan-Off-Annual	Include	NA	ITS	Information Technology	CPA





Kentucky American Water Company  
2006 Testable Service Company Charge Detail  
Company Witness: Patrick Baryenbruch

BUS UNIT DESCRIPTION	Total	WDOBJ	Cost Type	Include/Exclude	Exclude Type	Office	Function	Outside Provider
CCA-Call Handling	\$ 240	504100	Group Insurance	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Collections	\$ 6	504100	Group Insurance	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Call Handling	\$ 39	504100	Group Insurance	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CORP-Balance Sheet	\$ -	504100	Group Insurance	Include	NA	Corporate	Administration	Consultant
CORP-Business Change	\$ (7)	504100	Group Insurance	Include	NA	Corporate	Administration	Consultant
CORP-Corporate Bus Development	\$ 17	504100	Group Insurance	Include	NA	Corporate	Operations	Engineer
CORP-External Affairs	\$ 1	504100	Group Insurance	Include	NA	Corporate	Communications	Consultant
CORP-Finance	\$ 563	504100	Group Insurance	Include	NA	Corporate	Finance	CPA
CORP-Finance Service Co	\$ 17	504100	Group Insurance	Include	NA	Corporate	Finance	CPA
CORP-Human Resources	\$ 30	504100	Group Insurance	Include	NA	Corporate	Human Resources	Consultant
CORP-Internal Communications	\$ 46	504100	Group Insurance	Include	NA	Corporate	Communications	Consultant
CORP-Non-Departmental Costs	\$ 1,049	504100	Group Insurance	Include	NA	Corporate	Administration	Consultant
CORP-Operational Performance	\$ 6	504100	Group Insurance	Include	NA	Corporate	Operations	Engineer
CORP-Operational Risk	\$ 13	504100	Group Insurance	Include	NA	Corporate	Risk Management	Consultant
CORP-Prop Mgmt Development	\$ 1,281	504100	Group Insurance	Include	NA	Corporate	Administration	Consultant
CORP-Regulatory UFS	\$ 114	504100	Group Insurance	Include	NA	Corporate	Rates & Revenue	CPA
CORP-Research & Env Excellence	\$ 333	504100	Group Insurance	Include	NA	Corporate	Water Quality	Engineer
CORP-ITS Design Authority	\$ 301	504100	Group Insurance	Include	NA	ITS	Information Technology	CPA
CORP-ITS Enterprise Servers	\$ 22	504100	Group Insurance	Include	NA	ITS	Information Technology	CPA
SE-Administration	\$ 48	504100	Group Insurance	Include	NA	Regional Offices	Administration	Consultant
SE-Customer Relations	\$ 76	504100	Group Insurance	Include	NA	Regional Offices	Customer Service	Cust Acct Svcs
SE-Maintenance	\$ 2	504100	Group Insurance	Include	NA	Regional Offices	Operations	Engineer
WE-Production	\$ 7	504100	Group Insurance	Include	NA	Regional Offices	Operations	Engineer
SSC-Accounts Payable	\$ 13	504100	Group Insurance	Include	NA	Shared Services	Accounting	CPA
SSC-Business Support Services	\$ 6	504100	Group Insurance	Include	NA	Shared Services	Accounting	CPA
SSC-Employee Services	\$ 167	504100	Group Insurance	Include	NA	Shared Services	Accounting	CPA
SSC-Financial Reporting	\$ 2	504100	Group Insurance	Include	NA	Shared Services	Accounting	CPA
SSC-General Accounting	\$ 1	504100	Group Insurance	Include	NA	Shared Services	Accounting	CPA
CORP-Supply Chain-Sourcing	\$ 338	504100	Group Insurance	Include	NA	Corporate	Accounting	CPA
NE-Supply Chain	\$ 263	504100	Group Insurance	Include	NA	Regional Offices	Accounting	CPA
BVLAB-Water Quality	\$ 184	504500	Other Welfare Expense	Include	NA	Belleville Lab	Water Quality	Engineer
CCA-Administration	\$ 565	504500	Other Welfare Expense	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Billing	\$ 169	504500	Other Welfare Expense	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Business Services	\$ 46	504500	Other Welfare Expense	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Call Handling	\$ 201	504500	Other Welfare Expense	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Collections	\$ 19	504500	Other Welfare Expense	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Education & Development	\$ 39	504500	Other Welfare Expense	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Human Resources	\$ 2,912	504500	Other Welfare Expense	Include	NA	Call Center	Human Resources	Consultant
CCA-Operations & Performance	\$ 248	504500	Other Welfare Expense	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Administration	\$ 19	504500	Other Welfare Expense	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Billing	\$ (12)	504500	Other Welfare Expense	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Call Handling	\$ (272)	504500	Other Welfare Expense	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Collections	\$ (1)	504500	Other Welfare Expense	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Education & Development	\$ (19)	504500	Other Welfare Expense	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Human Resources ODI	\$ 3,684	504500	Other Welfare Expense	Include	NA	Call Center	Human Resources	Consultant
CCP-Operations and Support	\$ 5	504500	Other Welfare Expense	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CORP-Asset Management	\$ 19	504500	Other Welfare Expense	Include	NA	Corporate	Operations	Engineer
CORP-Audit	\$ 12	504500	Other Welfare Expense	Include	NA	Corporate	Audit	CPA
CORP-Backfill Reg App	\$ 3	504500	Other Welfare Expense	Include	NA	Corporate	Rates & Revenue	CPA
CORP-Benefits Service Center	\$ 7	504500	Other Welfare Expense	Include	NA	Corporate	Human Resources	Consultant
CORP-Building Services	\$ (90)	504500	Other Welfare Expense	Include	NA	Corporate	Administration	Consultant
CORP-Business Center HR	\$ 259	504500	Other Welfare Expense	Include	NA	Corporate	Human Resources	Consultant
CORP-Business Change	\$ 81,976	504500	Other Welfare Expense	Include	NA	Corporate	Administration	Consultant
CORP-CEO	\$ 1,233	504500	Other Welfare Expense	Include	NA	Corporate	Administration	Consultant
CORP-Chief Growth Officer	\$ 9	504500	Other Welfare Expense	Include	NA	Corporate	Administration	Consultant
CORP-Chief Operating Officer	\$ 164	504500	Other Welfare Expense	Include	NA	Corporate	Operations	Engineer
CORP-COE-Engineering	\$ 63	504500	Other Welfare Expense	Include	NA	Corporate	Operations	Engineer
CORP-Corp Social Resp	\$ 2,417	504500	Other Welfare Expense	Include	NA	Corporate	Administration	Consultant
CORP-Corporate Bus Development	\$ 10	504500	Other Welfare Expense	Include	NA	Corporate	Operations	Engineer
CORP-External Affairs	\$ 195	504500	Other Welfare Expense	Include	NA	Corporate	Communications	Consultant
CORP-External Communications	\$ 198	504500	Other Welfare Expense	Include	NA	Corporate	Communications	Consultant
CORP-Finance	\$ 2,769	504500	Other Welfare Expense	Include	NA	Corporate	Finance	CPA
CORP-Finance Service Co	\$ 7	504500	Other Welfare Expense	Include	NA	Corporate	Finance	CPA
CORP-HR Comp/Benefits	\$ 849	504500	Other Welfare Expense	Include	NA	Corporate	Human Resources	Consultant
CORP-HR Labor Relations	\$ 11	504500	Other Welfare Expense	Include	NA	Corporate	Human Resources	Consultant
CORP-HR Systems & Processes	\$ 227	504500	Other Welfare Expense	Include	NA	Corporate	Human Resources	Consultant
CORP-Human Resources	\$ (9,159)	504500	Other Welfare Expense	Include	NA	Corporate	Human Resources	Consultant
CORP-Income Tax	\$ 17	504500	Other Welfare Expense	Include	NA	Corporate	Accounting	CPA
CORP-Internal Communications	\$ (18)	504500	Other Welfare Expense	Include	NA	Corporate	Communications	Consultant
CORP-Investor Relations	\$ 142	504500	Other Welfare Expense	Include	NA	Corporate	Finance	CPA
CORP-Legal	\$ 1,015	504500	Other Welfare Expense	Include	NA	Corporate	Legal	Attorney
CORP-Legal Admin	\$ 14,396	504500	Other Welfare Expense	Include	NA	Corporate	Legal	Attorney
CORP-Marketing & Sales	\$ 87	504500	Other Welfare Expense	Include	NA	Corporate	Rates & Revenue	CPA
CORP-Non-Departmental Costs	\$ (13,587)	504500	Other Welfare Expense	Include	NA	Corporate	Administration	Consultant
CORP-Operational Performance	\$ 11	504500	Other Welfare Expense	Include	NA	Corporate	Operations	Engineer
CORP-Operational Risk	\$ 4	504500	Other Welfare Expense	Include	NA	Corporate	Risk Management	Consultant
CORP-Product & Serv Innovation	\$ -	504500	Other Welfare Expense	Include	NA	Corporate	Administration	Consultant
CORP-Regulatory UFS	\$ 184	504500	Other Welfare Expense	Include	NA	Corporate	Rates & Revenue	CPA
CORP-Reporting & Compliance	\$ 16	504500	Other Welfare Expense	Include	NA	Corporate	Accounting	CPA
CORP-Research & Env Excellence	\$ 660	504500	Other Welfare Expense	Include	NA	Corporate	Water Quality	Engineer
CORP-Shared Bus Services Admin	\$ 8	504500	Other Welfare Expense	Include	NA	Corporate	Administration	Consultant
CORP-STEP Project	\$ 25	504500	Other Welfare Expense	Include	NA	Corporate	Administration	Consultant
CORP-Strategy & Planning	\$ 99	504500	Other Welfare Expense	Include	NA	Corporate	Administration	Consultant
CORP-WW Development	\$ 3	504500	Other Welfare Expense	Include	NA	Corporate	Operations	Engineer
CE-ITS Client Relations	\$ 50	504500	Other Welfare Expense	Include	NA	ITS	Information Technology	CPA
CORP-ITS Admin	\$ 2,040	504500	Other Welfare Expense	Include	NA	ITS	Information Technology	CPA
CORP-ITS Application Architec	\$ 57	504500	Other Welfare Expense	Include	NA	ITS	Information Technology	CPA
CORP-ITS Application Developm	\$ 10	504500	Other Welfare Expense	Include	NA	ITS	Information Technology	CPA
CORP-ITS Bus Development	\$ 18	504500	Other Welfare Expense	Include	NA	ITS	Audit	CPA
CORP-ITS Client Rel/Helpdesk	\$ 24	504500	Other Welfare Expense	Include	NA	ITS	Information Technology	CPA
CORP-ITS Core Bus Sys Admin	\$ (102)	504500	Other Welfare Expense	Include	NA	ITS	Information Technology	CPA
CORP-ITS Design Authority	\$ 3	504500	Other Welfare Expense	Include	NA	ITS	Information Technology	CPA
CORP-ITS Enterprise Servers	\$ 3	504500	Other Welfare Expense	Include	NA	ITS	Information Technology	CPA
CORP-ITS Infra/Oper Admin	\$ 3	504500	Other Welfare Expense	Include	NA	ITS	Information Technology	CPA
CORP-ITS PMO	\$ 5	504500	Other Welfare Expense	Include	NA	ITS	Information Technology	CPA
CORP-ITS Production	\$ 9	504500	Other Welfare Expense	Include	NA	ITS	Information Technology	CPA
CORP-ITS Quality Assurance	\$ 17	504500	Other Welfare Expense	Include	NA	ITS	Information Technology	CPA
CORP-ITS Telecom	\$ 9	504500	Other Welfare Expense	Include	NA	ITS	Information Technology	CPA
NE-ITS Client Relations	\$ 82	504500	Other Welfare Expense	Include	NA	ITS	Information Technology	CPA
WE-ITS Client Relations	\$ 5	504500	Other Welfare Expense	Include	NA	ITS	Information Technology	CPA
CE-Administration	\$ 26	504500	Other Welfare Expense	Include	NA	Regional Offices	Administration	Consultant

Kentucky American Water Company  
2006 Testable Service Company Charge Detail  
Company Witness: Patrick Baryenbruch

BUS UNIT DESCRIPTION	Total	WDOB	Cost Type	Include/Exclude	Exclude Type	Office	Function	Outside Provider
CE-Business Development	\$ 346	504500	Other Welfare Expense	Include	NA	Regional Offices	Operations	Engineer
CE-Customer Relations	\$ 41	504500	Other Welfare Expense	Include	NA	Regional Offices	Customer Service	Cust Acct Svcs
CE-Engineering	\$ 23	504500	Other Welfare Expense	Include	NA	Regional Offices	Engineering	Engineer
CE-Environmental Mgmt	\$ 27	504500	Other Welfare Expense	Include	NA	Regional Offices	Water Quality	Engineer
CE-External Affairs	\$ 9	504500	Other Welfare Expense	Include	NA	Regional Offices	Communications	Consultant
CE-Finance	\$ 12	504500	Other Welfare Expense	Include	NA	Regional Offices	Finance	CPA
CE-Human Resources	\$ 14	504500	Other Welfare Expense	Include	NA	Regional Offices	Human Resources	Consultant
CE-Legal	\$ 6	504500	Other Welfare Expense	Include	NA	Regional Offices	Legal	Attorney
CE-Operational Risk	\$ 10	504500	Other Welfare Expense	Include	NA	Regional Offices	Risk Management	Consultant
NE-Business Development	\$ 45	504500	Other Welfare Expense	Include	NA	Regional Offices	Operations	Engineer
NE-Human Resources	\$ 6	504500	Other Welfare Expense	Include	NA	Regional Offices	Human Resources	Consultant
NE-Operational Risk	\$ 16	504500	Other Welfare Expense	Include	NA	Regional Offices	Risk Management	Consultant
SE-Administration	\$ 323	504500	Other Welfare Expense	Include	NA	Regional Offices	Administration	Consultant
SE-Business Development	\$ 6	504500	Other Welfare Expense	Include	NA	Regional Offices	Operations	Engineer
SE-Engineering	\$ 151	504500	Other Welfare Expense	Include	NA	Regional Offices	Engineering	Engineer
SE-Environmental Mgmt	\$ 8	504500	Other Welfare Expense	Include	NA	Regional Offices	Water Quality	Engineer
SE-External Affairs	\$ 100	504500	Other Welfare Expense	Include	NA	Regional Offices	Communications	Consultant
SE-Finance	\$ 32	504500	Other Welfare Expense	Include	NA	Regional Offices	Finance	CPA
SE-Human Resources	\$ 454	504500	Other Welfare Expense	Include	NA	Regional Offices	Human Resources	Consultant
SE-Maintenance	\$ 64	504500	Other Welfare Expense	Include	NA	Regional Offices	Operations	Engineer
SE-Network	\$ 4	504500	Other Welfare Expense	Include	NA	Regional Offices	Operations	Engineer
SE-Operational Risk	\$ 257	504500	Other Welfare Expense	Include	NA	Regional Offices	Risk Management	Consultant
SE-Production	\$ 9	504500	Other Welfare Expense	Include	NA	Regional Offices	Operations	Engineer
WE-Administration	\$ 3	504500	Other Welfare Expense	Include	NA	Regional Offices	Administration	Consultant
WE-Asset Planning	\$ 11	504500	Other Welfare Expense	Include	NA	Regional Offices	Engineering	Engineer
WE-Business Development	\$ 230	504500	Other Welfare Expense	Include	NA	Regional Offices	Operations	Engineer
WE-Customer Relations	\$ 39	504500	Other Welfare Expense	Include	NA	Regional Offices	Customer Service	Cust Acct Svcs
WE-Engineering	\$ 18	504500	Other Welfare Expense	Include	NA	Regional Offices	Engineering	Engineer
WE-Environmental Mgmt	\$ 11	504500	Other Welfare Expense	Include	NA	Regional Offices	Water Quality	Engineer
WE-Finance	\$ 175	504500	Other Welfare Expense	Include	NA	Regional Offices	Finance	CPA
WE-Human Resources	\$ 3	504500	Other Welfare Expense	Include	NA	Regional Offices	Human Resources	Consultant
WE-Legal	\$ 4	504500	Other Welfare Expense	Include	NA	Regional Offices	Legal	Attorney
WE-Maintenance	\$ 11	504500	Other Welfare Expense	Include	NA	Regional Offices	Operations	Engineer
WE-Network	\$ 9	504500	Other Welfare Expense	Include	NA	Regional Offices	Operations	Engineer
WE-Operational Risk	\$ 13	504500	Other Welfare Expense	Include	NA	Regional Offices	Risk Management	Consultant
WE-Production	\$ 2	504500	Other Welfare Expense	Include	NA	Regional Offices	Operations	Engineer
SSC-Accounts Payable	\$ 5	504500	Other Welfare Expense	Include	NA	Shared Services	Accounting	CPA
SSC-Administration	\$ 317	504500	Other Welfare Expense	Include	NA	Shared Services	Administration	Consultant
SSC-Business Support Services	\$ 158	504500	Other Welfare Expense	Include	NA	Shared Services	Accounting	CPA
SSC-Cash Management	\$ 52	504500	Other Welfare Expense	Include	NA	Shared Services	Finance	CPA
SSC-Employee Services	\$ 1,038	504500	Other Welfare Expense	Include	NA	Shared Services	Accounting	CPA
SSC-Fixed Assets/Job Cost	\$ 2	504500	Other Welfare Expense	Include	NA	Shared Services	Accounting	CPA
SSC-General Accounting	\$ 1	504500	Other Welfare Expense	Include	NA	Shared Services	Accounting	CPA
SSC-Planning & Reporting	\$ 12	504500	Other Welfare Expense	Include	NA	Shared Services	Finance	CPA
SSC-Project Management	\$ -	504500	Other Welfare Expense	Include	NA	Shared Services	Accounting	CPA
SSC-Rates & Regulation	\$ 71	504500	Other Welfare Expense	Include	NA	Shared Services	Rates & Revenue	CPA
SSC-Tax	\$ 46	504500	Other Welfare Expense	Include	NA	Shared Services	Accounting	CPA
CORP-Supply Chain-Sourcing	\$ 338	504500	Other Welfare Expense	Include	NA	Corporate	Accounting	CPA
SE-Supply Chain	\$ 10	504500	Other Welfare Expense	Include	NA	Regional Offices	Accounting	CPA
BVLAB-Water Quality	\$ 146	504610	Employee Awards AG	Include	NA	Belleville Lab	Water Quality	Engineer
CCA-Administration	\$ 61	504610	Employee Awards AG	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Billing	\$ 9	504610	Employee Awards AG	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Business Services	\$ 110	504610	Employee Awards AG	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Call Handling	\$ 59	504610	Employee Awards AG	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Collections	\$ 11	504610	Employee Awards AG	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Education & Development	\$ 6	504610	Employee Awards AG	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Human Resources	\$ 2,471	504610	Employee Awards AG	Include	NA	Call Center	Human Resources	Consultant
CCA-Operations & Performance	\$ 76	504610	Employee Awards AG	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Call Handling	\$ 4	504610	Employee Awards AG	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Human Resources OD	\$ 1,289	504610	Employee Awards AG	Include	NA	Call Center	Human Resources	Consultant
CCP-Operations and Support	\$ 3	504610	Employee Awards AG	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CORP-Finance	\$ 9	504610	Employee Awards AG	Include	NA	Corporate	Finance	CPA
CORP-Research & Env Excellence	\$ 7	504610	Employee Awards AG	Include	NA	Corporate	Water Quality	Engineer
CORP-ITS Admin	\$ 4	504610	Employee Awards AG	Include	NA	ITS	Information Technology	CPA
CE-Administration	\$ 10	504610	Employee Awards AG	Include	NA	Regional Offices	Administration	Consultant
CE-Customer Relations	\$ 0	504610	Employee Awards AG	Include	NA	Regional Offices	Customer Service	Cust Acct Svcs
SE-Administration	\$ 173	504610	Employee Awards AG	Include	NA	Regional Offices	Administration	Consultant
SE-Customer Relations	\$ 22	504610	Employee Awards AG	Include	NA	Regional Offices	Customer Service	Cust Acct Svcs
SE-External Affairs	\$ 79	504610	Employee Awards AG	Include	NA	Regional Offices	Communications	Consultant
SE-Human Resources	\$ 01	504610	Employee Awards AG	Include	NA	Regional Offices	Human Resources	Consultant
SSC-Administration	\$ 17	504610	Employee Awards AG	Include	NA	Shared Services	Administration	Consultant
BVLAB-Water Quality	\$ 2	504620	Employee Physical Exam AG	Include	NA	Belleville Lab	Water Quality	Engineer
SE-Administration	\$ 370	504620	Employee Physical Exam AG	Include	NA	Regional Offices	Administration	Consultant
SE-Human Resources	\$ 27	504620	Employee Physical Exam AG	Include	NA	Regional Offices	Human Resources	Consultant
SSC-Administration	\$ 35	504620	Employee Physical Exam AG	Include	NA	Shared Services	Administration	Consultant
BVLAB-Water Quality	\$ 28	504660	Tuition Aid AG	Include	NA	Belleville Lab	Water Quality	Engineer
CCA-Administration	\$ (82)	504660	Tuition Aid AG	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Human Resources	\$ 1,724	504660	Tuition Aid AG	Include	NA	Call Center	Human Resources	Consultant
CCP-Call Handling	\$ 16	504660	Tuition Aid AG	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Human Resources OD	\$ 763	504660	Tuition Aid AG	Include	NA	Call Center	Human Resources	Consultant
CORP-Audit	\$ 79	504660	Tuition Aid AG	Include	NA	Corporate	Audit	CPA
CORP-Building Services	\$ 43	504660	Tuition Aid AG	Include	NA	Corporate	Administration	Consultant
CORP-COE-Engineering	\$ (39)	504660	Tuition Aid AG	Include	NA	Corporate	Operations	Engineer
CORP-HR Talent Development	\$ 1,019	504660	Tuition Aid AG	Include	NA	Corporate	Human Resources	Consultant
CORP-ITS Admin	\$ 1,526	504660	Tuition Aid AG	Include	NA	ITS	Information Technology	CPA
CORP-ITS Application Developm	\$ -	504660	Tuition Aid AG	Include	NA	ITS	Information Technology	CPA
CORP-ITS Quality Assurance	\$ -	504660	Tuition Aid AG	Include	NA	ITS	Information Technology	CPA
NE-ITS Client Relations	\$ 19	504660	Tuition Aid AG	Include	NA	ITS	Information Technology	CPA
CE-Customer Relations	\$ (27)	504660	Tuition Aid AG	Include	NA	Regional Offices	Customer Service	Cust Acct Svcs
CE-Human Resources	\$ 25	504660	Tuition Aid AG	Include	NA	Regional Offices	Human Resources	Consultant
NE-Business Development	\$ 40	504660	Tuition Aid AG	Include	NA	Regional Offices	Operations	Engineer
NE-Customer Field Services	\$ 183	504660	Tuition Aid AG	Include	NA	Regional Offices	Customer Service	Cust Acct Svcs
SE-Human Resources	\$ 4,110	504660	Tuition Aid AG	Include	NA	Regional Offices	Human Resources	Consultant
WE-Technical Services	\$ -	504660	Tuition Aid AG	Include	NA	Regional Offices	Engineering	Engineer
SSC-Accounts Payable	\$ 39	504660	Tuition Aid AG	Include	NA	Shared Services	Accounting	CPA
SSC-Administration	\$ 1,803	504660	Tuition Aid AG	Include	NA	Shared Services	Administration	Consultant
SSC-General Accounting	\$ 268	504660	Tuition Aid AG	Include	NA	Shared Services	Accounting	CPA
CORP-Supply Chain-Sourcing	\$ 15	504670	Training AG	Include	NA	Corporate	Accounting	CPA
BVLAB-Water Quality	\$ 319	504670	Training AG	Include	NA	Belleville Lab	Water Quality	Engineer
CCA-Administration	\$ 104	504670	Training AG	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Billing	\$ 7	504670	Training AG	Include	NA	Call Center	Customer Service	Cust Acct Svcs

Kentucky American Water Company  
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 Company Witness: Patrick Baryenbruch

BUS UNIT DESCRIPTION	Total	WDOBJ	Cost Type	Include/Exclude	Exclude Type	Office	Function	Outside Provider
CCA-Business Services	\$ 7	504670	Training AG	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Call Handling	\$ 142	504670	Training AG	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Collections	\$ 12	504670	Training AG	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Education & Development	\$ 3,752	504670	Training AG	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Operations & Performance	\$ 53	504670	Training AG	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Call Handling	\$ 260	504670	Training AG	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Education & Development	\$ 972	504670	Training AG	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CORP-Audit	\$ 765	504670	Training AG	Include	NA	Corporate	Audit	CPA
CORP-Business Center HR	\$ 19	504670	Training AG	Include	NA	Corporate	Human Resources	Consultant
CORP-Finance	\$ 293	504670	Training AG	Include	NA	Corporate	Finance	CPA
CORP-HR Comp/Benefits	\$ 0	504670	Training AG	Include	NA	Corporate	Human Resources	Consultant
CORP-HR Labor Relations	\$ (6)	504670	Training AG	Include	NA	Corporate	Human Resources	Consultant
CORP-HR Strategic Staffing	\$ 47	504670	Training AG	Include	NA	Corporate	Human Resources	Consultant
CORP-HR Talent Development	\$ 234	504670	Training AG	Include	NA	Corporate	Human Resources	Consultant
CORP-Internal Communications	\$ 6	504670	Training AG	Include	NA	Corporate	Communications	Consultant
CORP-Legal	\$ 1	504670	Training AG	Include	NA	Corporate	Legal	Attorney
CORP-Marketing & Sales	\$ 107	504670	Training AG	Include	NA	Corporate	Rates & Revenue	CPA
CORP-Operational Performance	\$ 17	504670	Training AG	Include	NA	Corporate	Operations	Engineer
CORP-Operational Risk	\$ 178	504670	Training AG	Include	NA	Corporate	Risk Management	Consultant
CORP-Prop Mgmt Development	\$ 72	504670	Training AG	Include	NA	Corporate	Administration	Consultant
CORP-Shared Bus Services Admin	\$ 472	504670	Training AG	Include	NA	Corporate	Administration	Consultant
CORP-STEP Project	\$ 3,188	504670	Training AG	Include	NA	Corporate	Administration	Consultant
CORP-ITS Admin	\$ 11,398	504670	Training AG	Include	NA	ITS	Information Technology	CPA
CORP-ITS Client Rel/Helpdesk	\$ (50)	504670	Training AG	Include	NA	ITS	Information Technology	CPA
CORP-ITS Enterprise Servers	\$ (35)	504670	Training AG	Include	NA	ITS	Information Technology	CPA
CORP-ITS PMO	\$ 28	504670	Training AG	Include	NA	ITS	Information Technology	CPA
NE-ITS Client Relations	\$ (202)	504670	Training AG	Include	NA	ITS	Information Technology	CPA
SE-ITS Client Relations	\$ 16	504670	Training AG	Include	NA	ITS	Information Technology	CPA
CE-Finance	\$ 6	504670	Training AG	Include	NA	Regional Offices	Finance	CPA
SE-Business Development	\$ 41	504670	Training AG	Include	NA	Regional Offices	Operations	Engineer
SE-Finance	\$ 376	504670	Training AG	Include	NA	Regional Offices	Finance	CPA
SE-Human Resources	\$ 568	504670	Training AG	Include	NA	Regional Offices	Human Resources	Consultant
SE-Maintenance	\$ 118	504670	Training AG	Include	NA	Regional Offices	Operations	Engineer
SE-Operational Risk	\$ 146	504670	Training AG	Include	NA	Regional Offices	Risk Management	Consultant
WE-Human Resources	\$ 40	504670	Training AG	Include	NA	Regional Offices	Human Resources	Consultant
WE-Maintenance	\$ 124	504670	Training AG	Include	NA	Regional Offices	Operations	Engineer
WE-Operational Risk	\$ 2	504670	Training AG	Include	NA	Regional Offices	Risk Management	Consultant
SSC-Accounts Payable	\$ 351	504670	Training AG	Include	NA	Shared Services	Accounting	CPA
SSC-Administration	\$ 37	504670	Training AG	Include	NA	Shared Services	Administration	Consultant
SSC-Business Support Services	\$ 2,711	504670	Training AG	Include	NA	Shared Services	Accounting	CPA
SSC-Cash Management	\$ 43	504670	Training AG	Include	NA	Shared Services	Finance	CPA
SSC-Employee Services	\$ 1,732	504670	Training AG	Include	NA	Shared Services	Accounting	CPA
SSC-Financial Reporting	\$ 3	504670	Training AG	Include	NA	Shared Services	Accounting	CPA
SSC-Tax	\$ (47)	504670	Training AG	Include	NA	Shared Services	Accounting	CPA
CORP-Supply Chain-Sourcing	\$ 574	504670	Training AG	Include	NA	Corporate	Accounting	CPA
SE-Supply Chain	\$ 51	504670	Training AG	Include	NA	Regional Offices	Accounting	CPA
WE-Supply Chain	\$ 0	504670	Training AG	Include	NA	Regional Offices	Accounting	CPA
CORP-Prop Mgmt Development	\$ 145	505100	PBOP	Include	NA	Corporate	Administration	Consultant
CORP-Regulatory UFS	\$ 145	505100	PBOP	Include	NA	Corporate	Rates & Revenue	CPA
CORP-ITS Design Authority	\$ 365	505100	PBOP	Include	NA	ITS	Information Technology	CPA
CORP-ITS PMO	\$ -	505100	PBOP	Include	NA	ITS	Information Technology	CPA
CORP-Supply Chain-Sourcing	\$ 421	505100	PBOP	Include	NA	Corporate	Accounting	CPA
NE-Supply Chain	\$ 361	505100	PBOP	Include	NA	Regional Offices	Accounting	CPA
CORP-Chief Growth Officer	\$ 569	506100	Pension	Include	NA	Corporate	Administration	Consultant
CORP-Finance	\$ 1,854	506100	Pension	Include	NA	Corporate	Finance	CPA
CORP-Legal Admin	\$ 37	506100	Pension	Include	NA	Corporate	Legal	Attorney
CORP-Non-Departmental Costs	\$ 845,195	506100	Pension	Include	NA	Corporate	Administration	Consultant
CORP-Prop Mgmt Development	\$ 1,182	506100	Pension	Include	NA	Corporate	Administration	Consultant
CORP-Property Management	\$ 889	506100	Pension	Include	NA	Corporate	Administration	Consultant
CORP-Reporting & Compliance	\$ 502	506100	Pension	Include	NA	Corporate	Accounting	CPA
CORP-Research & Env Excellence	\$ (0)	506100	Pension	Include	NA	Corporate	Water Quality	Engineer
CORP-ITS PMO	\$ -	506100	Pension	Include	NA	ITS	Information Technology	CPA
CE-Business Development	\$ (6)	506100	Pension	Include	NA	Regional Offices	Operations	Engineer
WE-Business Development	\$ (7)	506100	Pension	Include	NA	Regional Offices	Operations	Engineer
CORP-Supply Chain-Sourcing	\$ 12	506100	Pension	Include	NA	Corporate	Accounting	CPA
BVLAB-Water Quality	\$ 42	507100	401k	Include	NA	Belleville Lab	Water Quality	Engineer
CCA-Billing	\$ 0	507100	401k	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Education & Development	\$ 2	507100	401k	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CORP-Audit	\$ 82	507100	401k	Include	NA	Corporate	Audit	CPA
CORP-Backfill Reg App	\$ 2	507100	401k	Include	NA	Corporate	Rates & Revenue	CPA
CORP-Benefits Service Center	\$ 17	507100	401k	Include	NA	Corporate	Human Resources	Consultant
CORP-Business Center HR	\$ 15	507100	401k	Include	NA	Corporate	Human Resources	Consultant
CORP-COE-Engineering	\$ 0	507100	401k	Include	NA	Corporate	Operations	Engineer
CORP-External Affairs	\$ 26	507100	401k	Include	NA	Corporate	Communications	Consultant
CORP-Finance	\$ 315	507100	401k	Include	NA	Corporate	Finance	CPA
CORP-HR Labor Relations	\$ 114	507100	401k	Include	NA	Corporate	Human Resources	Consultant
CORP-Income Tax	\$ 63	507100	401k	Include	NA	Corporate	Accounting	CPA
CORP-Investor Relations	\$ 119	507100	401k	Include	NA	Corporate	Finance	CPA
CORP-Legal	\$ 27	507100	401k	Include	NA	Corporate	Legal	Attorney
CORP-Operational Performance	\$ 18	507100	401k	Include	NA	Corporate	Operations	Engineer
CORP-Product & Serv Innovation	\$ 3	507100	401k	Include	NA	Corporate	Administration	Consultant
CORP-Prop Mgmt Development	\$ 196	507100	401k	Include	NA	Corporate	Administration	Consultant
CORP-Regulatory UFS	\$ 162	507100	401k	Include	NA	Corporate	Rates & Revenue	CPA
CORP-Reporting & Compliance	\$ 24	507100	401k	Include	NA	Corporate	Accounting	CPA
CORP-Research & Env Excellence	\$ 10	507100	401k	Include	NA	Corporate	Water Quality	Engineer
CORP-ITS Admin	\$ 27	507100	401k	Include	NA	ITS	Information Technology	CPA
CORP-ITS Application Developm	\$ 74	507100	401k	Include	NA	ITS	Information Technology	CPA
CORP-ITS Design Authority	\$ 102	507100	401k	Include	NA	ITS	Information Technology	CPA
CORP-ITS Enterprise Servers	\$ 59	507100	401k	Include	NA	ITS	Information Technology	CPA
CORP-ITS Infra/Oper Admin	\$ 1	507100	401k	Include	NA	ITS	Information Technology	CPA
CORP-ITS Quality Assurance	\$ 12	507100	401k	Include	NA	ITS	Information Technology	CPA
CE-External Affairs	\$ 1	507100	401k	Include	NA	Regional Offices	Communications	Consultant
SE-Business Development	\$ 21	507100	401k	Include	NA	Regional Offices	Operations	Engineer
SE-Finance	\$ 233	507100	401k	Include	NA	Regional Offices	Finance	CPA
SE-Human Resources	\$ 5	507100	401k	Include	NA	Regional Offices	Human Resources	Consultant
SE-Legal	\$ 24	507100	401k	Include	NA	Regional Offices	Legal	Attorney
SE-Maintenance	\$ 1	507100	401k	Include	NA	Regional Offices	Operations	Engineer
SSC-Accounts Payable	\$ 17	507100	401k	Include	NA	Shared Services	Accounting	CPA
SSC-Administration	\$ 5	507100	401k	Include	NA	Shared Services	Administration	Consultant
SSC-Cash Management	\$ 10	507100	401k	Include	NA	Shared Services	Finance	CPA
SSC-Employee Services	\$ 93	507100	401k	Include	NA	Shared Services	Accounting	CPA



Kentucky American Water Company
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Company Witness: Patrick Baryenbruch

Table with columns: BUS UNIT DESCRIPTION, Total, WDOBJ, Cost Type, Include/Exclude, Exclude Type, Office, Function, Outside Provider. Contains detailed financial and operational data for various departments.









Kentucky American Water Company  
 2006 Testable Service Company Charge Detail  
 Company Witness: Patrick Baryenbruch

BUS UNIT DESCRIPTION	Total	WDOB	Cost Type	Include/Exclude	Exclude Type	Office	Function	Outside Provider
SSC-Administration	\$ 329	536000	Contract Svc-Lab Testing	Exclude	Contract Services	Shared Services	Administration	Consultant
CORP-Supply Chain-Sourcing	\$ 35	536000	Contract Svc-Lab Testing	Exclude	Contract Services	Corporate	Accounting	CPA
BVLAB-Water Quality	\$ 99	541000	Rents-Real Property	Include	NA	Belleville Lab	Water Quality	Engineer
CCA-Operations & Performance	\$ 22,796	541000	Rents-Real Property	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Operations and Support	\$ 5,828	541000	Rents-Real Property	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CORP-1000 Voorhees Building	\$ 5,312	541000	Rents-Real Property	Include	NA	Corporate	Administration	Consultant
CORP-External Affairs	\$ 26	541000	Rents-Real Property	Include	NA	Corporate	Communications	Consultant
CORP-Finance	\$ 320	541000	Rents-Real Property	Include	NA	Corporate	Finance	CPA
CORP-Non-Departmental Costs	\$ (16,351)	541000	Rents-Real Property	Include	NA	Corporate	Administration	Consultant
CORP-Research & Env Excellence	\$ 2,987	541000	Rents-Real Property	Include	NA	Corporate	Water Quality	Engineer
CORP-STEP Project	\$ 17,211	541000	Rents-Real Property	Include	NA	Corporate	Administration	Consultant
CORP-ITS Infra/Oper Admin	\$ (840)	541000	Rents-Real Property	Include	NA	ITS	Information Technology	CPA
CORP-ITS Production	\$ 2,521	541000	Rents-Real Property	Include	NA	ITS	Information Technology	CPA
SE-ITS Client Relations	\$ 2,256	541000	Rents-Real Property	Include	NA	ITS	Information Technology	CPA
SE-Administration	\$ 1,167	541000	Rents-Real Property	Include	NA	Regional Offices	Administration	Consultant
SE-Engineering	\$ 756	541000	Rents-Real Property	Include	NA	Regional Offices	Engineering	Engineer
SE-External Affairs	\$ 2,176	541000	Rents-Real Property	Include	NA	Regional Offices	Communications	Consultant
SE-Human Resources	\$ 1,098	541000	Rents-Real Property	Include	NA	Regional Offices	Human Resources	Consultant
SE-Legal	\$ 705	541000	Rents-Real Property	Include	NA	Regional Offices	Legal	Attorney
SE-Maintenance	\$ 605	541000	Rents-Real Property	Include	NA	Regional Offices	Operations	Engineer
SE-Operational Risk	\$ 1,088	541000	Rents-Real Property	Include	NA	Regional Offices	Risk Management	Consultant
SSC-Facility Services	\$ 24,290	541000	Rents-Real Property	Include	NA	Shared Services	Accounting	CPA
BVLAB-Water Quality	\$ 393	541400	Rents-Equipment	Include	NA	Belleville Lab	Water Quality	Engineer
CCA-Operations & Performance	\$ 193	541400	Rents-Equipment	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Operations and Support	\$ 59	541400	Rents-Equipment	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CORP-1000 Voorhees Building	\$ 73	541400	Rents-Equipment	Include	NA	Corporate	Administration	Consultant
CORP-Audit	\$ 39	541400	Rents-Equipment	Include	NA	Corporate	Audit	CPA
CORP-Benefits Service Center	\$ 8	541400	Rents-Equipment	Include	NA	Corporate	Human Resources	Consultant
CORP-Building Services	\$ 42	541400	Rents-Equipment	Include	NA	Corporate	Administration	Consultant
CORP-Legal Admin	\$ 0	541400	Rents-Equipment	Include	NA	Corporate	Legal	Attorney
CORP-Operational Risk	\$ 105	541400	Rents-Equipment	Include	NA	Corporate	Risk Management	Consultant
CORP-Research & Env Excellence	\$ 513	541400	Rents-Equipment	Include	NA	Corporate	Water Quality	Engineer
CORP-ITS Enterprise Servers	\$ 306	541400	Rents-Equipment	Include	NA	ITS	Information Technology	CPA
CORP-ITS Production	\$ 1,083	541400	Rents-Equipment	Include	NA	ITS	Information Technology	CPA
SE-Administration	\$ 12	541400	Rents-Equipment	Include	NA	Regional Offices	Administration	Consultant
SSC-Facility Services	\$ 242	541400	Rents-Equipment	Include	NA	Shared Services	Accounting	CPA
CCA-Administration	\$ 272	550000	Transportation	Exclude	Travel	Call Center	Customer Service	Cust Acct Svcs
CCP-Operations and Support	\$ 2	550000	Transportation	Exclude	Travel	Call Center	Customer Service	Cust Acct Svcs
CORP-Audit	\$ 287	550000	Transportation	Exclude	Travel	Corporate	Audit	CPA
CORP-CEO	\$ 212	550000	Transportation	Exclude	Travel	Corporate	Administration	Consultant
CORP-Chief Operating Officer	\$ 584	550000	Transportation	Exclude	Travel	Corporate	Operations	Engineer
CORP-COE-Engineering	\$ 61	550000	Transportation	Exclude	Travel	Corporate	Operations	Engineer
CORP-Corporate Bus Development	\$ 29	550000	Transportation	Exclude	Travel	Corporate	Operations	Engineer
CORP-External Affairs	\$ 105	550000	Transportation	Exclude	Travel	Corporate	Communications	Consultant
CORP-Finance	\$ 943	550000	Transportation	Exclude	Travel	Corporate	Finance	CPA
CORP-HR Comp/Benefits	\$ 206	550000	Transportation	Exclude	Travel	Corporate	Human Resources	Consultant
CORP-HR Labor Relations	\$ 157	550000	Transportation	Exclude	Travel	Corporate	Human Resources	Consultant
CORP-HR Systems & Processes	\$ 229	550000	Transportation	Exclude	Travel	Corporate	Human Resources	Consultant
CORP-HR Talent Development	\$ 174	550000	Transportation	Exclude	Travel	Corporate	Human Resources	Consultant
CORP-Human Resources	\$ 264	550000	Transportation	Exclude	Travel	Corporate	Human Resources	Consultant
CORP-Internal Communications	\$ 68	550000	Transportation	Exclude	Travel	Corporate	Communications	Consultant
CORP-Investor Relations	\$ 164	550000	Transportation	Exclude	Travel	Corporate	Finance	CPA
CORP-Legal	\$ 426	550000	Transportation	Exclude	Travel	Corporate	Legal	Attorney
CORP-Legal Admin	\$ 13	550000	Transportation	Exclude	Travel	Corporate	Legal	Attorney
CORP-Operational Performance	\$ 223	550000	Transportation	Exclude	Travel	Corporate	Operations	Engineer
CORP-Operational Risk	\$ 435	550000	Transportation	Exclude	Travel	Corporate	Risk Management	Consultant
CORP-Regulatory UFS	\$ 396	550000	Transportation	Exclude	Travel	Corporate	Rates & Revenue	CPA
CORP-Research & Env Excellence	\$ 272	550000	Transportation	Exclude	Travel	Corporate	Water Quality	Engineer
CORP-Shared Bus Services Admin	\$ -	550000	Transportation	Exclude	Travel	Corporate	Administration	Consultant
CE-ITS Client Relations	\$ 3	550000	Transportation	Exclude	Travel	ITS	Information Technology	CPA
CORP-ITS Admin	\$ 211	550000	Transportation	Exclude	Travel	ITS	Information Technology	CPA
CORP-ITS Infra/Oper Admin	\$ 11	550000	Transportation	Exclude	Travel	ITS	Information Technology	CPA
CE-Customer Relations	\$ 1	550000	Transportation	Exclude	Travel	Regional Offices	Customer Service	Cust Acct Svcs
CE-Engineering	\$ 1	550000	Transportation	Exclude	Travel	Regional Offices	Engineering	Engineer
CE-Environmental Mgmt	\$ 2	550000	Transportation	Exclude	Travel	Regional Offices	Water Quality	Engineer
CE-Maintenance	\$ 2	550000	Transportation	Exclude	Travel	Regional Offices	Operations	Engineer
NE-Administration	\$ 10	550000	Transportation	Exclude	Travel	Regional Offices	Administration	Consultant
NE-Finance	\$ 1	550000	Transportation	Exclude	Travel	Regional Offices	Finance	CPA
SE-Business Development	\$ 379	550000	Transportation	Exclude	Travel	Regional Offices	Operations	Engineer
SE-Engineering	\$ 4	550000	Transportation	Exclude	Travel	Regional Offices	Engineering	Engineer
SE-External Affairs	\$ 1	550000	Transportation	Exclude	Travel	Regional Offices	Communications	Consultant
SE-Finance	\$ 678	550000	Transportation	Exclude	Travel	Regional Offices	Finance	CPA
SE-Human Resources	\$ 791	550000	Transportation	Exclude	Travel	Regional Offices	Human Resources	Consultant
SE-Legal	\$ 4,776	550000	Transportation	Exclude	Travel	Regional Offices	Legal	Attorney
SE-Maintenance	\$ 70	550000	Transportation	Exclude	Travel	Regional Offices	Operations	Engineer
SE-Network	\$ 895	550000	Transportation	Exclude	Travel	Regional Offices	Operations	Engineer
SE-Operational Risk	\$ 26	550000	Transportation	Exclude	Travel	Regional Offices	Risk Management	Consultant
SE-Production	\$ 19	550000	Transportation	Exclude	Travel	Regional Offices	Operations	Engineer
WE-Maintenance	\$ 8	550000	Transportation	Exclude	Travel	Regional Offices	Operations	Engineer
WE-Network	\$ 0	550000	Transportation	Exclude	Travel	Regional Offices	Operations	Engineer
SSC-Administration	\$ 699	550000	Transportation	Exclude	Travel	Shared Services	Administration	Consultant
SSC-Employee Services	\$ 13	550000	Transportation	Exclude	Travel	Shared Services	Accounting	CPA
SSC-Financial Reporting	\$ 21	550000	Transportation	Exclude	Travel	Shared Services	Accounting	CPA
SSC-Tax	\$ 49	550000	Transportation	Exclude	Travel	Shared Services	Accounting	CPA
CORP-Supply Chain-Pass Thru	\$ 1	550000	Transportation	Exclude	Travel	Corporate	Accounting	CPA
CORP-Supply Chain-Sourcing	\$ 196	550000	Transportation	Exclude	Travel	Corporate	Accounting	CPA
BVLAB-Water Quality	\$ -	550001	Trans Oper AG Lease Cost	Exclude	Travel	Belleville Lab	Water Quality	Engineer
CCP-Operations and Support	\$ 53	550001	Trans Oper AG Lease Cost	Exclude	Travel	Call Center	Customer Service	Cust Acct Svcs
CORP-External Affairs	\$ 2	550001	Trans Oper AG Lease Cost	Exclude	Travel	Corporate	Communications	Consultant
CORP-Operational Performance	\$ 0	550001	Trans Oper AG Lease Cost	Exclude	Travel	Corporate	Operations	Engineer
CORP-Prop Mgmt Development	\$ 20	550001	Trans Oper AG Lease Cost	Exclude	Travel	Corporate	Administration	Consultant
CORP-Regulatory UFS	\$ 56	550001	Trans Oper AG Lease Cost	Exclude	Travel	Corporate	Rates & Revenue	CPA
CORP-ITS Infra/Oper Admin	\$ 2	550001	Trans Oper AG Lease Cost	Exclude	Travel	ITS	Information Technology	CPA
CE-Administration	\$ 31	550001	Trans Oper AG Lease Cost	Exclude	Travel	Regional Offices	Administration	Consultant
SE-Administration	\$ (1,997)	550001	Trans Oper AG Lease Cost	Exclude	Travel	Regional Offices	Administration	Consultant
CORP-Supply Chain-Pass Thru	\$ 12	550001	Trans Oper AG Lease Cost	Exclude	Travel	Corporate	Accounting	CPA
CCA-Education & Development	\$ 1	550002	Trans Oper AG Lease Fuel	Exclude	Travel	Call Center	Customer Service	Cust Acct Svcs
CCP-Education & Development	\$ 1	550002	Trans Oper AG Lease Fuel	Exclude	Travel	Call Center	Customer Service	Cust Acct Svcs
CCP-Operations and Support	\$ 7	550002	Trans Oper AG Lease Fuel	Exclude	Travel	Call Center	Customer Service	Cust Acct Svcs
CORP-Chief Operating Officer	\$ (9)	550002	Trans Oper AG Lease Fuel	Exclude	Travel	Corporate	Operations	Engineer
CORP-Operational Performance	\$ 1	550002	Trans Oper AG Lease Fuel	Exclude	Travel	Corporate	Operations	Engineer



## Kentucky American Water Company 2006 Testable Service Company Charge Detail Company Witness: Patrick Baryenbruch

BUS_UNIT DESCRIPTION	Total	WDOB	Cost Type	Include/Exclude	Exclude Type	Office	Function	Outside Provider
CORP-Research & Env Excellence	\$ 2	575002	Misc General Office	Include	NA	Corporate	Water Quality	Engineer
CE-ITS Client Relations	\$ 6	575002	Misc General Office	Include	NA	ITS	Information Technology	CPA
CE-Business Development	\$ 5	575002	Misc General Office	Include	NA	Regional Offices	Operations	Engineer
CE-External Affairs	\$ 7	575002	Misc General Office	Include	NA	Regional Offices	Communications	Consultant
NE-Administration	\$ 1	575002	Misc General Office	Include	NA	Regional Offices	Administration	Consultant
SE-Administration	\$ 4	575002	Misc General Office	Include	NA	Regional Offices	Administration	Consultant
SE-Business Development	\$ 782	575002	Misc General Office	Include	NA	Regional Offices	Operations	Engineer
SE-External Affairs	\$ 44	575002	Misc General Office	Include	NA	Regional Offices	Communications	Consultant
SE-Human Resources	\$ 190	575002	Misc General Office	Include	NA	Regional Offices	Human Resources	Consultant
SE-Maintenance	\$ 947	575002	Misc General Office	Include	NA	Regional Offices	Operations	Engineer
WE-Administration	\$ 3	575002	Misc General Office	Include	NA	Regional Offices	Administration	Consultant
WE-External Affairs	\$ 3,380	575002	Misc General Office	Include	NA	Regional Offices	Communications	Consultant
SSC-Administration	\$ 148	575002	Misc General Office	Include	NA	Shared Services	Administration	Consultant
SSC-Business Support Services	\$ 6	575002	Misc General Office	Include	NA	Shared Services	Accounting	CPA
SSC-Project Management	\$ 2	575002	Misc General Office	Include	NA	Shared Services	Accounting	CPA
SSC-Tax	\$ 121	575002	Misc General Office	Include	NA	Shared Services	Accounting	CPA
CORP-Supply Chain-Sourcing	\$ 0	575002	Misc General Office	Include	NA	Corporate	Accounting	CPA
BVLAB-Water Quality	\$ 27	575030	Advertising	Include	NA	Belleville Lab	Water Quality	Engineer
CCA-Human Resources	\$ 31	575030	Advertising	Include	NA	Call Center	Human Resources	Consultant
CCP-Human Resources OD	\$ 20	575030	Advertising	Include	NA	Call Center	Human Resources	Consultant
CCP-Operations and Support	\$ (4)	575030	Advertising	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CORP-Audit	\$ 2	575030	Advertising	Include	NA	Corporate	Audit	CPA
CORP-Corporate Bus Development	\$ -	575030	Advertising	Include	NA	Corporate	Operations	Engineer
CORP-Marketing & Sales	\$ 7,722	575030	Advertising	Include	NA	Corporate	Rates & Revenue	CPA
CORP-Regulatory UFS	\$ 87	575030	Advertising	Include	NA	Corporate	Rates & Revenue	CPA
CORP-ITS Strategy/Governance	\$ -	575030	Advertising	Include	NA	ITS	Information Technology	CPA
CE-External Affairs	\$ 23	575030	Advertising	Include	NA	Regional Offices	Communications	Consultant
SE-Business Development	\$ 69	575030	Advertising	Include	NA	Regional Offices	Operations	Engineer
SE-Customer Relations	\$ 25	575030	Advertising	Include	NA	Regional Offices	Customer Service	Cust Acct Svcs
SE-Engineering	\$ 21	575030	Advertising	Include	NA	Regional Offices	Engineering	Engineer
SE-External Affairs	\$ 21	575030	Advertising	Include	NA	Regional Offices	Communications	Consultant
SE-Human Resources	\$ 1,109	575030	Advertising	Include	NA	Regional Offices	Human Resources	Consultant
SE-Maintenance	\$ 91	575030	Advertising	Include	NA	Regional Offices	Operations	Engineer
WE-External Affairs	\$ 9	575030	Advertising	Include	NA	Regional Offices	Communications	Consultant
CORP-Supply Chain-Sourcing	\$ 6	575030	Advertising	Include	NA	Corporate	Accounting	CPA
CORP-Business Center HR	\$ (0)	575100	Bank Service Charges	Include	NA	Corporate	Human Resources	Consultant
CORP-Finance	\$ 170	575100	Bank Service Charges	Include	NA	Corporate	Finance	CPA
CORP-Legal Admin	\$ 0	575100	Bank Service Charges	Include	NA	Corporate	Legal	Attorney
CCA-Business Services	\$ 64	575130	Brochures and Handouts	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Education & Development	\$ 202	575130	Brochures and Handouts	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Operations & Performance	\$ 17	575130	Brochures and Handouts	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Education & Development	\$ 89	575130	Brochures and Handouts	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Human Resources OD	\$ 32	575130	Brochures and Handouts	Include	NA	Call Center	Human Resources	Consultant
CORP-Corp Social Resp	\$ 106	575130	Brochures and Handouts	Include	NA	Corporate	Administration	Consultant
CORP-Marketing & Sales	\$ 176	575130	Brochures and Handouts	Include	NA	Corporate	Rates & Revenue	CPA
CORP-Operational Performance	\$ 6	575130	Brochures and Handouts	Include	NA	Corporate	Operations	Engineer
CORP-Operational Risk	\$ 50	575130	Brochures and Handouts	Include	NA	Corporate	Risk Management	Consultant
CORP-STEP Project	\$ 37	575130	Brochures and Handouts	Include	NA	Corporate	Administration	Consultant
CE-External Affairs	\$ 156	575130	Brochures and Handouts	Include	NA	Regional Offices	Communications	Consultant
SE-External Affairs	\$ 595	575130	Brochures and Handouts	Include	NA	Regional Offices	Communications	Consultant
BVLAB-Water Quality	\$ 2	575140	Charitable Contrib Deduct	Include	NA	Belleville Lab	Water Quality	Engineer
CCA-Human Resources	\$ 17	575140	Charitable Contrib Deduct	Include	NA	Call Center	Human Resources	Consultant
CCP-Human Resources OD	\$ 72	575140	Charitable Contrib Deduct	Include	NA	Call Center	Human Resources	Consultant
CORP-Corp Social Resp	\$ 7,781	575140	Charitable Contrib Deduct	Include	NA	Corporate	Administration	Consultant
CORP-External Communications	\$ 105	575140	Charitable Contrib Deduct	Include	NA	Corporate	Communications	Consultant
CORP-Human Resources	\$ 116	575140	Charitable Contrib Deduct	Include	NA	Corporate	Human Resources	Consultant
SSC-Administration	\$ (87)	575140	Charitable Contrib Deduct	Include	NA	Shared Services	Administration	Consultant
CORP-External Communications	\$ 399	575141	Charitable Contrib Nondeduct	Include	NA	Corporate	Communications	Consultant
CCA-Administration	\$ -	575220	Community Relations	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Human Resources	\$ 21	575220	Community Relations	Include	NA	Call Center	Human Resources	Consultant
CCA-Operations & Performance	\$ 35	575220	Community Relations	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Human Resources OD	\$ 16	575220	Community Relations	Include	NA	Call Center	Human Resources	Consultant
CCP-Operations and Support	\$ 1	575220	Community Relations	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CORP-Corp Social Resp	\$ 47	575220	Community Relations	Include	NA	Corporate	Administration	Consultant
CORP-External Affairs	\$ 87	575220	Community Relations	Include	NA	Corporate	Communications	Consultant
CORP-External Communications	\$ 24	575220	Community Relations	Include	NA	Corporate	Communications	Consultant
CORP-Operational Risk	\$ 3	575220	Community Relations	Include	NA	Corporate	Risk Management	Consultant
CE-Customer Relations	\$ 8	575220	Community Relations	Include	NA	Regional Offices	Customer Service	Cust Acct Svcs
SE-Customer Relations	\$ 88	575220	Community Relations	Include	NA	Regional Offices	Customer Service	Cust Acct Svcs
WE-External Affairs	\$ -	575220	Community Relations	Include	NA	Regional Offices	Communications	Consultant
WE-Finance	\$ 10	575220	Community Relations	Include	NA	Regional Offices	Finance	CPA
CCA-Operations & Performance	\$ 0	575240	Co Dues/Membership Deduct	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CORP-Audit	\$ 703	575240	Co Dues/Membership Deduct	Include	NA	Corporate	Audit	CPA
CORP-Business Center HR	\$ 5	575240	Co Dues/Membership Deduct	Include	NA	Corporate	Human Resources	Consultant
CORP-CEO	\$ 13	575240	Co Dues/Membership Deduct	Include	NA	Corporate	Administration	Consultant
CORP-External Affairs	\$ -	575240	Co Dues/Membership Deduct	Include	NA	Corporate	Communications	Consultant
CORP-External Communications	\$ 457	575240	Co Dues/Membership Deduct	Include	NA	Corporate	Communications	Consultant
CORP-Finance	\$ 11	575240	Co Dues/Membership Deduct	Include	NA	Corporate	Finance	CPA
CORP-HR Comp/Benefits	\$ 20	575240	Co Dues/Membership Deduct	Include	NA	Corporate	Human Resources	Consultant
CORP-HR Systems & Processes	\$ 17	575240	Co Dues/Membership Deduct	Include	NA	Corporate	Human Resources	Consultant
CORP-HR Talent Development	\$ 5	575240	Co Dues/Membership Deduct	Include	NA	Corporate	Human Resources	Consultant
CORP-Legal	\$ 41	575240	Co Dues/Membership Deduct	Include	NA	Corporate	Legal	Attorney
CORP-Operational Performance	\$ 12	575240	Co Dues/Membership Deduct	Include	NA	Corporate	Operations	Engineer
CORP-Research & Env Excellence	\$ 14	575240	Co Dues/Membership Deduct	Include	NA	Corporate	Water Quality	Engineer
CE-Legal	\$ 23	575240	Co Dues/Membership Deduct	Include	NA	Regional Offices	Legal	Attorney
NE-Legal	\$ 26	575240	Co Dues/Membership Deduct	Include	NA	Regional Offices	Legal	Attorney
SE-Administration	\$ 32	575240	Co Dues/Membership Deduct	Include	NA	Regional Offices	Administration	Consultant
SE-Environmental Mgmt	\$ 9	575240	Co Dues/Membership Deduct	Include	NA	Regional Offices	Water Quality	Engineer
SE-Human Resources	\$ 233	575240	Co Dues/Membership Deduct	Include	NA	Regional Offices	Human Resources	Consultant
SE-Legal	\$ 9	575240	Co Dues/Membership Deduct	Include	NA	Regional Offices	Legal	Attorney
SE-Maintenance	\$ 91	575240	Co Dues/Membership Deduct	Include	NA	Regional Offices	Operations	Engineer
SE-Network	\$ 5	575240	Co Dues/Membership Deduct	Include	NA	Regional Offices	Operations	Engineer
SE-Operational Risk	\$ 136	575240	Co Dues/Membership Deduct	Include	NA	Regional Offices	Risk Management	Consultant
SE-Production	\$ 24	575240	Co Dues/Membership Deduct	Include	NA	Regional Offices	Operations	Engineer
SSC-Tax	\$ 14	575240	Co Dues/Membership Deduct	Include	NA	Shared Services	Accounting	CPA
CORP-Supply Chain-Sourcing	\$ (292)	575240	Co Dues/Membership Deduct	Include	NA	Corporate	Accounting	CPA
SE-Business Development	\$ 20	575241	Co Dues/Membership Nondeduct	Include	NA	Regional Offices	Operations	Engineer
SE-Administration	\$ 13	575242	Co Dues Deduct AWWA	Include	NA	Regional Offices	Administration	Consultant
SE-Business Development	\$ 8	575242	Co Dues Deduct AWWA	Include	NA	Regional Offices	Operations	Engineer
SE-Engineering	\$ 5	575242	Co Dues Deduct AWWA	Include	NA	Regional Offices	Engineering	Engineer
SE-Finance	\$ 16	575242	Co Dues Deduct AWWA	Include	NA	Regional Offices	Finance	CPA

Kentucky American Water Company  
 2006 Testable Service Company Charge Detail  
 Company Witness: Patrick Baryenbruch

BUS UNIT DESCRIPTION	Total	WDOB	Cost Type	Include/Exclude	Exclude Type	Office	Function	Outside Provider
SE-Maintenance	\$ 16	575242	Co Dues Deduct AWWA	Include	NA	Regional Offices	Operations	Engineer
SE-Network	\$ 27	575242	Co Dues Deduct AWWA	Include	NA	Regional Offices	Operations	Engineer
SE-Operational Risk	\$ 23	575242	Co Dues Deduct AWWA	Include	NA	Regional Offices	Risk Management	Consultant
SE-Production	\$ 51	575242	Co Dues Deduct AWWA	Include	NA	Regional Offices	Operations	Engineer
CE-External Affairs	\$ 6	575245	Co Dues Nondeduct NAWC	Include	NA	Regional Offices	Communications	Consultant
SE-Business Development	\$ 12	575250	Condemnation Costs	Include	NA	Regional Offices	Operations	Engineer
WE-Administration	\$ 819	575250	Condemnation Costs	Include	NA	Regional Offices	Administration	Consultant
CCA-Operations & Performance	\$ 5	575276	Discounts Lost	Include	NA	Call Center	Customer Service	Cust Acct Svcs
BVLAB-Water Quality	\$ 57	575280	Dues/Membership Deduct	Include	NA	Belleville Lab	Water Quality	Engineer
CCA-Administration	\$ 492	575280	Dues/Membership Deduct	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Business Services	\$ 167	575280	Dues/Membership Deduct	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Collections	\$ 6	575280	Dues/Membership Deduct	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Education & Development	\$ (5)	575280	Dues/Membership Deduct	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Operations & Performance	\$ 34	575280	Dues/Membership Deduct	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Administration	\$ 481	575280	Dues/Membership Deduct	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Human Resources ODI	\$ 43	575280	Dues/Membership Deduct	Include	NA	Call Center	Human Resources	Consultant
CCP-Operations and Support	\$ 5	575280	Dues/Membership Deduct	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CORP-1000 Voorhees Building	\$ 22	575280	Dues/Membership Deduct	Include	NA	Corporate	Administration	Consultant
CORP-Audit	\$ 30	575280	Dues/Membership Deduct	Include	NA	Corporate	Audit	CPA
CORP-Corp Social Resp	\$ 99	575280	Dues/Membership Deduct	Include	NA	Corporate	Administration	Consultant
CORP-External Communications	\$ 2,371	575280	Dues/Membership Deduct	Include	NA	Corporate	Communications	Consultant
CORP-Finance	\$ 143	575280	Dues/Membership Deduct	Include	NA	Corporate	Finance	CPA
CORP-HR Comp/Benefits	\$ 18	575280	Dues/Membership Deduct	Include	NA	Corporate	Human Resources	Consultant
CORP-HR Strategic Staffing	\$ 5	575280	Dues/Membership Deduct	Include	NA	Corporate	Human Resources	Consultant
CORP-HR Systems & Processes	\$ 17	575280	Dues/Membership Deduct	Include	NA	Corporate	Human Resources	Consultant
CORP-HR Talent Development	\$ 8	575280	Dues/Membership Deduct	Include	NA	Corporate	Human Resources	Consultant
CORP-Human Resources	\$ 513	575280	Dues/Membership Deduct	Include	NA	Corporate	Human Resources	Consultant
CORP-Internal Communications	\$ 8	575280	Dues/Membership Deduct	Include	NA	Corporate	Communications	Consultant
CORP-Investor Relations	\$ 31	575280	Dues/Membership Deduct	Include	NA	Corporate	Finance	CPA
CORP-Legal	\$ 69	575280	Dues/Membership Deduct	Include	NA	Corporate	Legal	Attorney
CORP-Legal Admin	\$ 33	575280	Dues/Membership Deduct	Include	NA	Corporate	Legal	Attorney
CORP-Operational Performance	\$ 13	575280	Dues/Membership Deduct	Include	NA	Corporate	Operations	Engineer
CORP-Operational Risk	\$ 149	575280	Dues/Membership Deduct	Include	NA	Corporate	Risk Management	Consultant
CORP-Prop Mgmt Development	\$ 7	575280	Dues/Membership Deduct	Include	NA	Corporate	Administration	Consultant
CORP-Regulatory UFS	\$ 11	575280	Dues/Membership Deduct	Include	NA	Corporate	Rates & Revenue	CPA
CORP-Reporting & Compliance	\$ 6	575280	Dues/Membership Deduct	Include	NA	Corporate	Accounting	CPA
CORP-Research & Env Excellence	\$ 148	575280	Dues/Membership Deduct	Include	NA	Corporate	Water Quality	Engineer
CORP-ITS Infra/Oper Admin	\$ 20	575280	Dues/Membership Deduct	Include	NA	ITS	Information Technology	CPA
CORP-ITS PMO	\$ -	575280	Dues/Membership Deduct	Include	NA	ITS	Information Technology	CPA
CORP-ITS Strategy/Governance	\$ 5	575280	Dues/Membership Deduct	Include	NA	ITS	Information Technology	CPA
CE-Engineering	\$ 19	575280	Dues/Membership Deduct	Include	NA	Regional Offices	Engineering	Engineer
NE-Finance	\$ 10	575280	Dues/Membership Deduct	Include	NA	Regional Offices	Finance	CPA
NE-Legal	\$ 13	575280	Dues/Membership Deduct	Include	NA	Regional Offices	Legal	Attorney
SE-Business Development	\$ 85	575280	Dues/Membership Deduct	Include	NA	Regional Offices	Operations	Engineer
SE-External Affairs	\$ 8	575280	Dues/Membership Deduct	Include	NA	Regional Offices	Communications	Consultant
SE-Finance	\$ 97	575280	Dues/Membership Deduct	Include	NA	Regional Offices	Finance	CPA
SE-Human Resources	\$ 32	575280	Dues/Membership Deduct	Include	NA	Regional Offices	Human Resources	Consultant
SSC-Accounts Payable	\$ 24	575280	Dues/Membership Deduct	Include	NA	Shared Services	Accounting	CPA
SSC-Administration	\$ 21	575280	Dues/Membership Deduct	Include	NA	Shared Services	Administration	Consultant
SSC-Cash Management	\$ 83	575280	Dues/Membership Deduct	Include	NA	Shared Services	Finance	CPA
SSC-Employee Services	\$ 11	575280	Dues/Membership Deduct	Include	NA	Shared Services	Accounting	CPA
SSC-Financial Reporting	\$ 10	575280	Dues/Membership Deduct	Include	NA	Shared Services	Accounting	CPA
SSC-Fixed Assets/Job Cost	\$ 3	575280	Dues/Membership Deduct	Include	NA	Shared Services	Accounting	CPA
SSC-Rates & Regulation	\$ 6	575280	Dues/Membership Deduct	Include	NA	Shared Services	Rates & Revenue	CPA
SSC-Tax	\$ 1	575280	Dues/Membership Deduct	Include	NA	Shared Services	Accounting	CPA
CORP-Supply Chain-Sourcing	\$ 2,279	575280	Dues/Membership Deduct	Include	NA	Corporate	Accounting	CPA
SE-Supply Chain	\$ 24	575280	Dues/Membership Deduct	Include	NA	Regional Offices	Accounting	CPA
CORP-Finance	\$ 0	575281	Dues/Membership Nondeduct	Include	NA	Corporate	Finance	CPA
SE-Environmental Mgmt	\$ 23	575281	Dues/Membership Nondeduct	Include	NA	Regional Offices	Water Quality	Engineer
SE-Finance	\$ 6	575281	Dues/Membership Nondeduct	Include	NA	Regional Offices	Finance	CPA
CORP-Supply Chain-Sourcing	\$ 21	575281	Dues/Membership Nondeduct	Include	NA	Corporate	Accounting	CPA
BVLAB-Water Quality	\$ 346	575320	Electricity	Include	NA	Belleville Lab	Water Quality	Engineer
CCA-Operations & Performance	\$ 2,573	575320	Electricity	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Operations and Support	\$ 2,251	575320	Electricity	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CORP-1000 Voorhees Building	\$ 1,309	575320	Electricity	Include	NA	Corporate	Administration	Consultant
CORP-HR Talent Development	\$ 1	575320	Electricity	Include	NA	Corporate	Human Resources	Consultant
CORP-ITS Admin	\$ -	575320	Electricity	Include	NA	ITS	Information Technology	CPA
SE-Business Development	\$ 11	575320	Electricity	Include	NA	Regional Offices	Operations	Engineer
SE-Customer Relations	\$ 2	575320	Electricity	Include	NA	Regional Offices	Customer Service	Cust Acct Svcs
SE-Finance	\$ 12	575320	Electricity	Include	NA	Regional Offices	Finance	CPA
SSC-Facility Services	\$ 903	575320	Electricity	Include	NA	Shared Services	Accounting	CPA
BVLAB-Water Quality	\$ 783	575340	Empl Exp AG-PR JE	Include	NA	Belleville Lab	Water Quality	Engineer
CCA-Administration	\$ 1,350	575340	Empl Exp AG-PR JE	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Billing	\$ 426	575340	Empl Exp AG-PR JE	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Business Services	\$ 1,656	575340	Empl Exp AG-PR JE	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Call Handling	\$ 923	575340	Empl Exp AG-PR JE	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Collections	\$ 250	575340	Empl Exp AG-PR JE	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Education & Development	\$ 798	575340	Empl Exp AG-PR JE	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Human Resources	\$ 237	575340	Empl Exp AG-PR JE	Include	NA	Call Center	Human Resources	Consultant
CCA-Operations & Performance	\$ 910	575340	Empl Exp AG-PR JE	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Administration	\$ 3,851	575340	Empl Exp AG-PR JE	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Billing	\$ 3	575340	Empl Exp AG-PR JE	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Business Services	\$ 97	575340	Empl Exp AG-PR JE	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Call Handling	\$ 192	575340	Empl Exp AG-PR JE	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Education & Development	\$ 434	575340	Empl Exp AG-PR JE	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Human Resources ODI	\$ 257	575340	Empl Exp AG-PR JE	Include	NA	Call Center	Human Resources	Consultant
CCP-Operations and Support	\$ 609	575340	Empl Exp AG-PR JE	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CORP-Audit	\$ 1,610	575340	Empl Exp AG-PR JE	Include	NA	Corporate	Audit	CPA
CORP-Backfill Reg App	\$ 333	575340	Empl Exp AG-PR JE	Include	NA	Corporate	Rates & Revenue	CPA
CORP-Benefits Service Center	\$ 3	575340	Empl Exp AG-PR JE	Include	NA	Corporate	Human Resources	Consultant
CORP-Business Center HR	\$ 382	575340	Empl Exp AG-PR JE	Include	NA	Corporate	Human Resources	Consultant
CORP-Business Change	\$ 408	575340	Empl Exp AG-PR JE	Include	NA	Corporate	Administration	Consultant
CORP-CEO	\$ 953	575340	Empl Exp AG-PR JE	Include	NA	Corporate	Administration	Consultant
CORP-Chief Growth Officer	\$ 156	575340	Empl Exp AG-PR JE	Include	NA	Corporate	Administration	Consultant
CORP-Chief Operating Officer	\$ 3,044	575340	Empl Exp AG-PR JE	Include	NA	Corporate	Operations	Engineer
CORP-COE O&M	\$ 95	575340	Empl Exp AG-PR JE	Include	NA	Corporate	Operations	Engineer
CORP-COE Engineering	\$ 136	575340	Empl Exp AG-PR JE	Include	NA	Corporate	Operations	Engineer
CORP-Corp Social Resp	\$ 87	575340	Empl Exp AG-PR JE	Include	NA	Corporate	Administration	Consultant
CORP-Corporate Bus Development	\$ 50	575340	Empl Exp AG-PR JE	Include	NA	Corporate	Operations	Engineer
CORP-External Affairs	\$ 2,184	575340	Empl Exp AG-PR JE	Include	NA	Corporate	Communications	Consultant
CORP-External Communications	\$ 157	575340	Empl Exp AG-PR JE	Include	NA	Corporate	Communications	Consultant

Kentucky American Water Company
2006 Testable Service Company Charge Detail
Company Witness: Patrick Baryenbruch

Table with columns: BUS UNIT DESCRIPTION, Total, WDOBJ, Cost Type, Include/Exclude, Exclude Type, Office, Function, Outside Provider. Rows include various departments like CORP-Finance, CORP-Operational Risk, etc.

Kentucky American Water Company
2006 Testable Service Company Charge Detail
Company Witness: Patrick Baryenbruch

Table with columns: BUS UNIT DESCRIPTION, Total, WDOBJ, Cost Type, Include/Exclude, Exclude Type, Office, Function, Outside Provider. Contains 100 rows of detailed service charges.

Kentucky American Water Company
2006 Testable Service Company Charge Detail
Company Witness: Patrick Baryenbruch

Table with 9 columns: BUS UNIT DESCRIPTION, Total, WDOBJ, Cost Type, Include/Exclude, Exclude Type, Office, Function, and Outside Provider. Rows list various departments like CORP-Operational Performance, CE-Administrations, and SSC-Cash Management with associated costs and personnel.

Kentucky American Water Company
2006 Testable Service Company Charge Detail
Company Witness: Patrick Baryenbruch

Table with columns: BUS UNIT DESCRIPTION, Total, WDOB, Cost Type, Include/Exclude, Exclude Type, Office, Function, Outside Provider. Lists various departments like CORP-COE Engineering, NE-ITS Client Relations, etc., with their respective costs and service details.







Kentucky American Water Company  
 2006 Testable Service Company Charge Detail  
 Company Witness: Patrick Baryenbruch

BUS UNIT DESCRIPTION	Total	WIDBJ	Cost Type	Include/Exclude	Exclude Type	Office	Function	Outside Provider
CCA-Business Services	\$ 73	575740	Telephone	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Call Handling	\$ 23	575740	Telephone	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Collections	\$ 651	575740	Telephone	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Education & Development	\$ 29	575740	Telephone	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Human Resources	\$ 22	575740	Telephone	Include	NA	Call Center	Human Resources	Consultant
CCA-Operations & Performance	\$ 8,651	575740	Telephone	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Administration	\$ 7	575740	Telephone	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Call Handling	\$ 2	575740	Telephone	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Human Resources ODI	\$ 0	575740	Telephone	Include	NA	Call Center	Human Resources	Consultant
CCP-Operations and Support	\$ 9,387	575740	Telephone	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CORP-1000 Voorhees Building	\$ 600	575740	Telephone	Include	NA	Corporate	Administration	Consultant
CORP-Audit	\$ 34	575740	Telephone	Include	NA	Corporate	Audit	CPA
CORP-Benefits Service Center	\$ 0	575740	Telephone	Include	NA	Corporate	Human Resources	Consultant
CORP-Building Services	\$ (57)	575740	Telephone	Include	NA	Corporate	Administration	Consultant
CORP-Business Center HR	\$ 1	575740	Telephone	Include	NA	Corporate	Human Resources	Consultant
CORP-Business Change	\$ 5	575740	Telephone	Include	NA	Corporate	Administration	Consultant
CORP-CEO	\$ 30	575740	Telephone	Include	NA	Corporate	Administration	Consultant
CORP-Chief Growth Officer	\$ 0	575740	Telephone	Include	NA	Corporate	Administration	Consultant
CORP-Chief Operating Officer	\$ 41	575740	Telephone	Include	NA	Corporate	Operations	Engineer
CORP-COE-Engineering	\$ 15	575740	Telephone	Include	NA	Corporate	Operations	Engineer
CORP-Corporate Bus Development	\$ 1	575740	Telephone	Include	NA	Corporate	Operations	Engineer
CORP-External Affairs	\$ 55	575740	Telephone	Include	NA	Corporate	Communications	Consultant
CORP-External Communications	\$ 7	575740	Telephone	Include	NA	Corporate	Communications	Consultant
CORP-Finance	\$ 161	575740	Telephone	Include	NA	Corporate	Finance	CPA
CORP-Finance Service Co	\$ 1	575740	Telephone	Include	NA	Corporate	Finance	CPA
CORP-HR Comp/Benefits	\$ 2	575740	Telephone	Include	NA	Corporate	Human Resources	Consultant
CORP-HR Labor Relations	\$ 5	575740	Telephone	Include	NA	Corporate	Human Resources	Consultant
CORP-HR Systems & Processes	\$ 11	575740	Telephone	Include	NA	Corporate	Human Resources	Consultant
CORP-HR Talent Development	\$ 28	575740	Telephone	Include	NA	Corporate	Human Resources	Consultant
CORP-Human Resources	\$ 74	575740	Telephone	Include	NA	Corporate	Human Resources	Consultant
CORP-Internal Communications	\$ 8	575740	Telephone	Include	NA	Corporate	Communications	Consultant
CORP-Legal	\$ 16	575740	Telephone	Include	NA	Corporate	Legal	Attorney
CORP-Legal Admin	\$ 9	575740	Telephone	Include	NA	Corporate	Legal	Attorney
CORP-Marketing & Sales	\$ 16	575740	Telephone	Include	NA	Corporate	Rates & Revenue	CPA
CORP-Operational Performance	\$ 103	575740	Telephone	Include	NA	Corporate	Operations	Engineer
CORP-Operational Risk	\$ 54	575740	Telephone	Include	NA	Corporate	Risk Management	Consultant
CORP-Regulatory UFS	\$ 41	575740	Telephone	Include	NA	Corporate	Rates & Revenue	CPA
CORP-Reporting & Compliance	\$ 1	575740	Telephone	Include	NA	Corporate	Accounting	CPA
CORP-Research & Env Excellence	\$ 67	575740	Telephone	Include	NA	Corporate	Water Quality	Engineer
CORP-Shared Bus Services Admin	\$ 2	575740	Telephone	Include	NA	Corporate	Administration	Consultant
CORP-STEP Project	\$ 5	575740	Telephone	Include	NA	Corporate	Administration	Consultant
CE-ITS Client Relations	\$ 26	575740	Telephone	Include	NA	ITS	Information Technology	CPA
CORP-ITS Admin	\$ 17	575740	Telephone	Include	NA	ITS	Information Technology	CPA
CORP-ITS Application Architec	\$ 12	575740	Telephone	Include	NA	ITS	Information Technology	CPA
CORP-ITS Application Developm	\$ 17	575740	Telephone	Include	NA	ITS	Information Technology	CPA
CORP-ITS Bus Development	\$ 24	575740	Telephone	Include	NA	ITS	Audit	CPA
CORP-ITS Client Rel Admin	\$ 35	575740	Telephone	Include	NA	ITS	Information Technology	CPA
CORP-ITS Client Rel/Helppdesk	\$ 94	575740	Telephone	Include	NA	ITS	Information Technology	CPA
CORP-ITS Core Bus Sys Admin	\$ 40	575740	Telephone	Include	NA	ITS	Information Technology	CPA
CORP-ITS Design Authority	\$ 74	575740	Telephone	Include	NA	ITS	Information Technology	CPA
CORP-ITS Enterprise Servers	\$ 82	575740	Telephone	Include	NA	ITS	Information Technology	CPA
CORP-ITS Infra/Oper Admin	\$ 16	575740	Telephone	Include	NA	ITS	Information Technology	CPA
CORP-ITS Network Comm	\$ 842	575740	Telephone	Include	NA	ITS	Information Technology	CPA
CORP-ITS PMO	\$ 85	575740	Telephone	Include	NA	ITS	Information Technology	CPA
CORP-ITS Production	\$ 8	575740	Telephone	Include	NA	ITS	Information Technology	CPA
CORP-ITS Quality Assurance	\$ 11	575740	Telephone	Include	NA	ITS	Information Technology	CPA
CORP-ITS Strategy/Governance	\$ 89	575740	Telephone	Include	NA	ITS	Information Technology	CPA
CORP-ITS Tech Architecture	\$ 8	575740	Telephone	Include	NA	ITS	Information Technology	CPA
CORP-ITS Telecom	\$ 3	575740	Telephone	Include	NA	ITS	Information Technology	CPA
NE-ITS Client Relations	\$ 12	575740	Telephone	Include	NA	ITS	Information Technology	CPA
SE-ITS Client Relations	\$ 157	575740	Telephone	Include	NA	ITS	Information Technology	CPA
WE-ITS Client Relations	\$ 10	575740	Telephone	Include	NA	ITS	Information Technology	CPA
CE-Administration	\$ 35	575740	Telephone	Include	NA	Regional Offices	Administration	Consultant
CE-Business Development	\$ 34	575740	Telephone	Include	NA	Regional Offices	Operations	Engineer
CE-Customer Relations	\$ 953	575740	Telephone	Include	NA	Regional Offices	Customer Service	Cust Acct Svcs
CE-Engineering	\$ 2	575740	Telephone	Include	NA	Regional Offices	Engineering	Engineer
CE-Legal	\$ 3	575740	Telephone	Include	NA	Regional Offices	Legal	Attorney
CE-Operational Risk	\$ 1	575740	Telephone	Include	NA	Regional Offices	Risk Management	Consultant
NE-Customer Field Services	\$ 37	575740	Telephone	Include	NA	Regional Offices	Customer Service	Cust Acct Svcs
NE-Legal	\$ 14	575740	Telephone	Include	NA	Regional Offices	Legal	Attorney
NE-Network	\$ 0	575740	Telephone	Include	NA	Regional Offices	Operations	Engineer
SE-Administration	\$ 169	575740	Telephone	Include	NA	Regional Offices	Administration	Consultant
SE-Business Development	\$ 192	575740	Telephone	Include	NA	Regional Offices	Operations	Engineer
SE-Customer Relations	\$ (1)	575740	Telephone	Include	NA	Regional Offices	Customer Service	Cust Acct Svcs
SE-Engineering	\$ (1)	575740	Telephone	Include	NA	Regional Offices	Engineering	Engineer
SE-Environmental Mgmt	\$ (10)	575740	Telephone	Include	NA	Regional Offices	Water Quality	Engineer
SE-External Affairs	\$ 11	575740	Telephone	Include	NA	Regional Offices	Communications	Consultant
SE-Finance	\$ 111	575740	Telephone	Include	NA	Regional Offices	Finance	CPA
SE-Human Resources	\$ 321	575740	Telephone	Include	NA	Regional Offices	Human Resources	Consultant
SE-Legal	\$ 53	575740	Telephone	Include	NA	Regional Offices	Legal	Attorney
SE-Maintenance	\$ (73)	575740	Telephone	Include	NA	Regional Offices	Operations	Engineer
SE-Network	\$ 32	575740	Telephone	Include	NA	Regional Offices	Operations	Engineer
SE-Operational Risk	\$ 1	575740	Telephone	Include	NA	Regional Offices	Risk Management	Consultant
SE-Production	\$ 245	575740	Telephone	Include	NA	Regional Offices	Operations	Engineer
WE-Administration	\$ 10	575740	Telephone	Include	NA	Regional Offices	Administration	Consultant
WE-Business Development	\$ 24	575740	Telephone	Include	NA	Regional Offices	Operations	Engineer
WE-Engineering	\$ 74	575740	Telephone	Include	NA	Regional Offices	Engineering	Engineer
WE-Operational Risk	\$ 2	575740	Telephone	Include	NA	Regional Offices	Risk Management	Consultant
SSC-Accounts Payable	\$ 0	575740	Telephone	Include	NA	Shared Services	Accounting	CPA
SSC-Administration	\$ 2	575740	Telephone	Include	NA	Shared Services	Administration	Consultant
SSC-Business Support Services	\$ 10	575740	Telephone	Include	NA	Shared Services	Accounting	CPA
SSC-Cash Management	\$ 8	575740	Telephone	Include	NA	Shared Services	Finance	CPA
SSC-Employee Services	\$ 1	575740	Telephone	Include	NA	Shared Services	Accounting	CPA
SSC-Facility Services	\$ 165	575740	Telephone	Include	NA	Shared Services	Accounting	CPA
SSC-Finacial Reporting	\$ 7	575740	Telephone	Include	NA	Shared Services	Accounting	CPA
SSC-Fixed Assets/Job Cost	\$ 10	575740	Telephone	Include	NA	Shared Services	Accounting	CPA
SSC-General Accounting	\$ 7	575740	Telephone	Include	NA	Shared Services	Accounting	CPA
SSC-Project Management	\$ 74	575740	Telephone	Include	NA	Shared Services	Accounting	CPA
CORP-Supply Chain-Pass Thru	\$ 14	575740	Telephone	Include	NA	Corporate	Accounting	CPA
CORP-Supply Chain-Sourcing	\$ 766	575740	Telephone	Include	NA	Corporate	Accounting	CPA
NE-Supply Chain	\$ 2	575740	Telephone	Include	NA	Regional Offices	Accounting	CPA

Kentucky American Water Company
2006 Testable Service Company Charge Detail
Company Witness: Patrick Baryenbruch

Table with columns: BUS UNIT DESCRIPTION, Total, WDOB, Cost Type, Include/Exclude, Exclude Type, Office, Function, Outside Provider. Rows include various service units like SE-Supply Chain, BV-LAB-Water Quality, CCA-Administration, etc.





Kentucky American Water Company  
 2006 Testable Service Company Charge Detail  
 Company Witness: Patrick Baryenbruch

BUS UNIT DESCRIPTION	Total	WDBJ	Cost Type	Include/Exclude	Exclude Type	Office	Function	Outside Provider
CORP-COE-Engineering	\$ 14	675450	Office Equipment AG	Include	NA	Corporate	Operations	Engineer
CORP-External Affairs	\$ 37	675450	Office Equipment AG	Include	NA	Corporate	Communications	Consultant
CE-ITS Client Relations	\$ 7	675450	Office Equipment AG	Include	NA	ITS	Information Technology	CPA
BVLAB-Water Quality	\$ 0	685200		Include	NA	Belleville Lab	Water Quality	Engineer
CCA-Call Handling	\$ 0	685320	FUTA	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CORP-ITS PMO	\$ 0	685320	FUTA	Include	NA	ITS	Information Technology	CPA
BVLAB-Water Quality	\$ (1)	685325	FICA	Include	NA	Belleville Lab	Water Quality	Engineer
CCA-Administration	\$ -	685325	FICA	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Billing	\$ (0)	685325	FICA	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Business Services	\$ (1)	685325	FICA	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Call Handling	\$ (9)	685325	FICA	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Collections	\$ -	685325	FICA	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Education & Development	\$ -	685325	FICA	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Human Resources	\$ -	685325	FICA	Include	NA	Call Center	Human Resources	Consultant
CCA-Operations & Performance	\$ -	685325	FICA	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Administration	\$ -	685325	FICA	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Business Services	\$ -	685325	FICA	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Call Handling	\$ -	685325	FICA	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCP-Human Resources ODI	\$ -	685325	FICA	Include	NA	Call Center	Human Resources	Consultant
CCP-Operations and Support	\$ -	685325	FICA	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CORP-Audit	\$ 2	685325	FICA	Include	NA	Corporate	Audit	CPA
CORP-Business Change	\$ -	685325	FICA	Include	NA	Corporate	Administration	Consultant
CORP-CEO	\$ 5	685325	FICA	Include	NA	Corporate	Administration	Consultant
CORP-Chief Operating Officer	\$ -	685325	FICA	Include	NA	Corporate	Operations	Engineer
CORP-Corp Social Resp	\$ -	685325	FICA	Include	NA	Corporate	Administration	Consultant
CORP-Corporate Bus Development	\$ -	685325	FICA	Include	NA	Corporate	Operations	Engineer
CORP-External Affairs	\$ -	685325	FICA	Include	NA	Corporate	Communications	Consultant
CORP-External Communications	\$ -	685325	FICA	Include	NA	Corporate	Communications	Consultant
CORP-Finance	\$ -	685325	FICA	Include	NA	Corporate	Finance	CPA
CORP-HR Comp/Benefits	\$ -	685325	FICA	Include	NA	Corporate	Human Resources	Consultant
CORP-HR Talent Development	\$ -	685325	FICA	Include	NA	Corporate	Human Resources	Consultant
CORP-Human Resources	\$ 0	685325	FICA	Include	NA	Corporate	Human Resources	Consultant
CORP-Internal Communications	\$ -	685325	FICA	Include	NA	Corporate	Communications	Consultant
CORP-Legal	\$ 0	685325	FICA	Include	NA	Corporate	Legal	Attorney
CORP-Legal Admin	\$ -	685325	FICA	Include	NA	Corporate	Legal	Attorney
CORP-Marketing & Sales	\$ -	685325	FICA	Include	NA	Corporate	Rates & Revenue	CPA
CORP-Operational Performance	\$ -	685325	FICA	Include	NA	Corporate	Operations	Engineer
CORP-Operational Risk	\$ -	685325	FICA	Include	NA	Corporate	Risk Management	Consultant
CORP-Prop Mgmt Development	\$ 471	685325	FICA	Include	NA	Corporate	Administration	Consultant
CORP-Regulatory UFS	\$ 214	685325	FICA	Include	NA	Corporate	Rates & Revenue	CPA
CORP-Research & Env Excellence	\$ -	685325	FICA	Include	NA	Corporate	Water Quality	Engineer
CORP-Shared Bus Services Admin	\$ -	685325	FICA	Include	NA	Corporate	Administration	Consultant
CORP-ITS Admin	\$ -	685325	FICA	Include	NA	ITS	Information Technology	CPA
CORP-ITS Application Architect	\$ -	685325	FICA	Include	NA	ITS	Information Technology	CPA
CORP-ITS Application Developm	\$ -	685325	FICA	Include	NA	ITS	Information Technology	CPA
CORP-ITS Client Rel Admin	\$ -	685325	FICA	Include	NA	ITS	Information Technology	CPA
CORP-ITS Client Rel/Helpdesk	\$ -	685325	FICA	Include	NA	ITS	Information Technology	CPA
CORP-ITS Core Bus Sys Admin	\$ -	685325	FICA	Include	NA	ITS	Information Technology	CPA
CORP-ITS Design Authority	\$ 224	685325	FICA	Include	NA	ITS	Information Technology	CPA
CORP-ITS Enterprise Servers	\$ -	685325	FICA	Include	NA	ITS	Information Technology	CPA
CORP-ITS Infra/Oper Admin	\$ -	685325	FICA	Include	NA	ITS	Information Technology	CPA
CORP-ITS Network Comm	\$ -	685325	FICA	Include	NA	ITS	Information Technology	CPA
CORP-ITS PMO	\$ (14)	685325	FICA	Include	NA	ITS	Information Technology	CPA
CORP-ITS Production	\$ (0)	685325	FICA	Include	NA	ITS	Information Technology	CPA
CORP-ITS Quality Assurance	\$ -	685325	FICA	Include	NA	ITS	Information Technology	CPA
CORP-ITS Strategy/Governance	\$ -	685325	FICA	Include	NA	ITS	Information Technology	CPA
CORP-ITS Tech Architecture	\$ -	685325	FICA	Include	NA	ITS	Information Technology	CPA
CORP-ITS Telecom	\$ -	685325	FICA	Include	NA	ITS	Information Technology	CPA
SE-ITS Client Relations	\$ -	685325	FICA	Include	NA	ITS	Information Technology	CPA
NE-Legal	\$ 0	685325	FICA	Include	NA	Regional Offices	Legal	Attorney
SE-Administration	\$ -	685325	FICA	Include	NA	Regional Offices	Administration	Consultant
SE-Business Development	\$ -	685325	FICA	Include	NA	Regional Offices	Operations	Engineer
SE-Customer Relations	\$ -	685325	FICA	Include	NA	Regional Offices	Customer Service	Cust Acct Svcs
SE-Environmental Mgmt	\$ -	685325	FICA	Include	NA	Regional Offices	Water Quality	Engineer
SE-External Affairs	\$ -	685325	FICA	Include	NA	Regional Offices	Communications	Consultant
SE-Finance	\$ -	685325	FICA	Include	NA	Regional Offices	Finance	CPA
SE-Human Resources	\$ -	685325	FICA	Include	NA	Regional Offices	Human Resources	Consultant
SE-Legal	\$ -	685325	FICA	Include	NA	Regional Offices	Legal	Attorney
SE-Maintenance	\$ -	685325	FICA	Include	NA	Regional Offices	Operations	Engineer
SE-Network	\$ -	685325	FICA	Include	NA	Regional Offices	Operations	Engineer
SE-Operational Risk	\$ -	685325	FICA	Include	NA	Regional Offices	Risk Management	Consultant
SE-Production	\$ -	685325	FICA	Include	NA	Regional Offices	Operations	Engineer
SSC-Accounts Payable	\$ -	685325	FICA	Include	NA	Shared Services	Accounting	CPA
SSC-Administration	\$ -	685325	FICA	Include	NA	Shared Services	Administration	Consultant
SSC-Business Support Services	\$ -	685325	FICA	Include	NA	Shared Services	Accounting	CPA
SSC-Cash Management	\$ -	685325	FICA	Include	NA	Shared Services	Finance	CPA
SSC-Employee Services	\$ (1)	685325	FICA	Include	NA	Shared Services	Accounting	CPA
SSC-Fixed Assets/Job Cost	\$ -	685325	FICA	Include	NA	Shared Services	Accounting	CPA
SSC-General Accounting	\$ -	685325	FICA	Include	NA	Shared Services	Accounting	CPA
SSC-Planning & Reporting	\$ -	685325	FICA	Include	NA	Shared Services	Finance	CPA
SSC-Project Management	\$ -	685325	FICA	Include	NA	Shared Services	Accounting	CPA
SSC-Rates & Regulation	\$ -	685325	FICA	Include	NA	Shared Services	Rates & Revenue	CPA
SSC-Tax	\$ -	685325	FICA	Include	NA	Shared Services	Accounting	CPA
CORP-Supply Chain-Sourcing	\$ 228	685325	FICA	Include	NA	Corporate	Accounting	CPA
NE-Supply Chain	\$ 73	685325	FICA	Include	NA	Regional Offices	Accounting	CPA
SE-Supply Chain	\$ -	685325	FICA	Include	NA	Regional Offices	Accounting	CPA
CCA-Business Services	\$ (23)	685350	SUTA	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CCA-Call Handling	\$ 0	685350	SUTA	Include	NA	Call Center	Customer Service	Cust Acct Svcs
CORP-Audit	\$ 3	685350	SUTA	Include	NA	Corporate	Audit	CPA
CORP-Research & Env Excellence	\$ (8)	685350	SUTA	Include	NA	Corporate	Water Quality	Engineer
CORP-ITS PMO	\$ 0	685350	SUTA	Include	NA	ITS	Information Technology	CPA
CORP-Business Change	\$ 673	685430	Other Taxes and Licenses	Include	NA	Corporate	Administration	Consultant
CORP-Chief Growth Officer	\$ 11,471	685430	Other Taxes and Licenses	Include	NA	Corporate	Administration	Consultant
CORP-Chief Operating Officer	\$ 3,103	685430	Other Taxes and Licenses	Include	NA	Corporate	Operations	Engineer
CORP-Finance	\$ 6,449	685430	Other Taxes and Licenses	Include	NA	Corporate	Finance	CPA
CORP-Human Resources	\$ 4,664	685430	Other Taxes and Licenses	Include	NA	Corporate	Human Resources	Consultant
CORP-Legal	\$ 0	685430	Other Taxes and Licenses	Include	NA	Corporate	Legal	Attorney
CORP-Non-Departmental Costs	\$ (983)	685430	Other Taxes and Licenses	Include	NA	Corporate	Administration	Consultant
CORP-Regulatory UFS	\$ 306	685430	Other Taxes and Licenses	Include	NA	Corporate	Rates & Revenue	CPA
CORP-Reporting & Compliance	\$ 515	685430	Other Taxes and Licenses	Include	NA	Corporate	Accounting	CPA
CORP-Research & Env Excellence	\$ 1,362	685430	Other Taxes and Licenses	Include	NA	Corporate	Water Quality	Engineer







Kentucky American Water Company
2006 Testable Service Company Charge Detail
Company Witness: Patrick Baryenbruch

Table with columns: BUS UNIT DESCRIPTION, Total, WDOB, Cost Type, Include/Exclude, Exclude Type, Office, Function, Outside Provider. Contains detailed charge data for various departments like CORP-ITS, NE-Administration, NE-Building Services, etc.

**Kentucky American Water Company  
2006 Testable Service Company Charge Detail  
Company Witness: Patrick Baryenbruch**

BUS UNIT DESCRIPTION	Total	WDOBJ	Cost Type	Include/Exclude	Exclude Type	Office	Function	Outside Provider
CORP-Legal	\$ (4)	534999	General Overhead	Include	NA	Corporate	Legal	Attorney
CORP-Legal	\$ (80)	534999	General Overhead	Include	NA	Corporate	Legal	Attorney
CORP-Legal Admin	\$ (2)	534999	General Overhead	Include	NA	Corporate	Legal	Attorney
CORP-Legal Admin	\$ (31)	534999	General Overhead	Include	NA	Corporate	Legal	Attorney
CORP-Marketing & Sales	\$ (3)	534999	General Overhead	Include	NA	Corporate	Rates & Revenue	CPA
CORP-Marketing & Sales	\$ (30)	534999	General Overhead	Include	NA	Corporate	Rates & Revenue	CPA
CORP-Non-Departmental Costs	\$ (22)	534999	General Overhead	Include	NA	Corporate	Administration	Consultant
CORP-Non-Departmental Costs	\$ (508)	534999	General Overhead	Include	NA	Corporate	Administration	Consultant
CORP-Operational Performance	\$ (0)	534999	General Overhead	Include	NA	Corporate	Operations	Engineer
CORP-Operational Performance	\$ (0)	534999	General Overhead	Include	NA	Corporate	Operations	Engineer
CORP-Operational Risk	\$ (2)	534999	General Overhead	Include	NA	Corporate	Risk Management	Consultant
CORP-Operational Risk	\$ (26)	534999	General Overhead	Include	NA	Corporate	Risk Management	Consultant
CORP-Product & Serv Innovation	\$ (1)	534999	General Overhead	Include	NA	Corporate	Administration	Consultant
CORP-Product & Serv Innovation	\$ 0	534999	General Overhead	Include	NA	Corporate	Administration	Consultant
CORP-Prop Mgmt Development	\$ (0)	534999	General Overhead	Include	NA	Corporate	Administration	Consultant
CORP-Prop Mgmt Development	\$ (1)	534999	General Overhead	Include	NA	Corporate	Administration	Consultant
CORP-Property Management	\$ 2	534999	General Overhead	Include	NA	Corporate	Administration	Consultant
CORP-Property Management	\$ 5	534999	General Overhead	Include	NA	Corporate	Administration	Consultant
CORP-Regulatory UFS	\$ (2)	534999	General Overhead	Include	NA	Corporate	Rates & Revenue	CPA
CORP-Regulatory UFS	\$ (36)	534999	General Overhead	Include	NA	Corporate	Rates & Revenue	CPA
CORP-Research & Env Excellence	\$ (2)	534999	General Overhead	Include	NA	Corporate	Water Quality	Engineer
CORP-Research & Env Excellence	\$ (85)	534999	General Overhead	Include	NA	Corporate	Water Quality	Engineer
CORP-Shared Bus Services Admin	\$ (2)	534999	General Overhead	Include	NA	Corporate	Administration	Consultant
CORP-STEP Project	\$ -	534999	General Overhead	Include	NA	Corporate	Administration	Consultant
CORP-Supply Chain-Pass Thru	\$ (0)	534999	General Overhead	Include	NA	Corporate	Accounting	CPA
CORP-Supply Chain-Sourcing	\$ (0)	534999	General Overhead	Include	NA	Corporate	Accounting	CPA
NE-Administration	\$ (4)	534999	General Overhead	Include	NA	Regional Offices	Administration	Consultant
NE-Building Services Woodcrest	\$ (1)	534999	General Overhead	Include	NA	Corporate	Administration	Consultant
NE-Business Development	\$ (1)	534999	General Overhead	Include	NA	Regional Offices	Operations	Engineer
NE-External Affairs	\$ (1)	534999	General Overhead	Include	NA	Regional Offices	Communications	Consultant
NE-Finance	\$ (1)	534999	General Overhead	Include	NA	Regional Offices	Finance	CPA
NE-Human Resources	\$ (1)	534999	General Overhead	Include	NA	Regional Offices	Human Resources	Consultant
NE-ITS Client Relations	\$ (0)	534999	General Overhead	Include	NA	ITS	Information Technology	CPA
NE-Legal	\$ (3)	534999	General Overhead	Include	NA	Regional Offices	Legal	Attorney
NE-Production	\$ (0)	534999	General Overhead	Include	NA	Regional Offices	Operations	Engineer
CORP-Business Change	\$ (5,596)	635000	Contract Svc-Other	Exclude	Contract Services	Corporate	Administration	Consultant
CORP-Finance	\$ (20,905)	635000	Contract Svc-Other	Exclude	Contract Services	Corporate	Finance	CPA
CORP-HR Labor Relations	\$ (245)	635000	Contract Svc-Other	Exclude	Contract Services	Corporate	Human Resources	Consultant
CORP-HR Talent Development	\$ 0	635000	Contract Svc-Other	Exclude	Contract Services	Corporate	Human Resources	Consultant
CORP-Legal Admin	\$ -	635000	Contract Svc-Other	Exclude	Contract Services	Corporate	Legal	Attorney
CORP-Reporting & Compliance	\$ (417,919)	635000	Contract Svc-Other	Exclude	Contract Services	Corporate	Accounting	CPA
CORP-Business Change	\$ 1,055	635001	Contract Svc-Other Temp Empl	Exclude	Contract Services	Corporate	Administration	Consultant
CORP-Non-Departmental Costs	\$ 16,351	541000	Rents-Real Property	Include	NA	Corporate	Administration	Consultant
CORP-STEP Project	\$ (17,211)	541000	Rents-Real Property	Include	NA	Corporate	Administration	Consultant
SSC-Facility Services	\$ (24,290)	541000	Rents-Real Property	Include	NA	Shared Services	Accounting	CPA
CORP-Operational Performance	\$ (0)	550001	Trans Oper AG Lease Cost	Exclude	Travel	Corporate	Operations	Engineer
CORP-Operational Performance	\$ (1)	550002	Trans Oper AG Lease Fuel	Exclude	Travel	Corporate	Operations	Engineer
CORP-Operational Performance	\$ (0)	550003	Trans Oper AG Lease Maint	Exclude	Travel	Corporate	Operations	Engineer
CORP-Non-Departmental Costs	\$ (8)	575000	Miscellaneous Operating Exp	Include	NA	Corporate	Administration	Consultant
WE-External Affairs	\$ (3,379)	575002	Misc General Office	Include	NA	Regional Offices	Communications	Consultant
WE-External Affairs	\$ (9)	575030	Advertising	Include	NA	Regional Offices	Communications	Consultant
CORP-STEP Project	\$ (37)	575130	Brochures and Handouts	Include	NA	Corporate	Administration	Consultant
WE-Finance	\$ (10)	575220	Community Relations	Include	NA	Regional Offices	Finance	CPA
CORP-Reporting & Compliance	\$ (6)	575280	Dues/Membership Deduct	Include	NA	Corporate	Accounting	CPA
CORP-Business Change	\$ (379)	575340	Empl Exp AG-PR JE	Include	NA	Corporate	Administration	Consultant
CORP-Finance	\$ (16)	575340	Empl Exp AG-PR JE	Include	NA	Corporate	Finance	CPA
CORP-Human Resources	\$ 1	575340	Empl Exp AG-PR JE	Include	NA	Corporate	Human Resources	Consultant
CORP-ITS Application Architect	\$ (1)	575340	Empl Exp AG-PR JE	Include	NA	ITS	Information Technology	CPA
CORP-ITS PMO	\$ (10)	575340	Empl Exp AG-PR JE	Include	NA	ITS	Information Technology	CPA
CORP-ITS Quality Assurance	\$ (4)	575340	Empl Exp AG-PR JE	Include	NA	ITS	Information Technology	CPA
CORP-ITS Tech Architecture	\$ (1)	575340	Empl Exp AG-PR JE	Include	NA	ITS	Information Technology	CPA
CORP-Operational Performance	\$ 10	575340	Empl Exp AG-PR JE	Include	NA	Corporate	Operations	Engineer
CORP-Reporting & Compliance	\$ (1,203)	575340	Empl Exp AG-PR JE	Include	NA	Corporate	Accounting	CPA
SE-Finance	\$ (16)	575340	Empl Exp AG-PR JE	Include	NA	Regional Offices	Finance	CPA
WE-Finance	\$ (94)	575340	Empl Exp AG-PR JE	Include	NA	Regional Offices	Finance	CPA
CORP-ITS Quality Assurance	\$ (0)	575350	Meals Deduct-PR/JE	Exclude	Travel	ITS	Information Technology	CPA
CORP-Operational Performance	\$ (3)	575350	Meals Deduct-PR/JE	Exclude	Travel	Corporate	Operations	Engineer
CORP-Reporting & Compliance	\$ (109)	575350	Meals Deduct-PR/JE	Exclude	Travel	Corporate	Accounting	CPA
SE-Finance	\$ (3)	575350	Meals Deduct-PR/JE	Exclude	Travel	Regional Offices	Finance	CPA
WE-Finance	\$ (2)	575350	Meals Deduct-PR/JE	Exclude	Travel	Regional Offices	Finance	CPA
CORP-ITS Quality Assurance	\$ (9)	575351	Meals & Travel Nonded (Mth-ent)	Exclude	Travel	ITS	Information Technology	CPA
CORP-Operational Performance	\$ (3)	575351	Meals & Travel Nonded (Mth-ent)	Exclude	Travel	Corporate	Operations	Engineer
CORP-Reporting & Compliance	\$ (109)	575351	Meals & Travel Nonded (Mth-ent)	Exclude	Travel	Corporate	Accounting	CPA
SE-Finance	\$ (3)	575351	Meals & Travel Nonded (Mth-ent)	Exclude	Travel	Regional Offices	Finance	CPA
WE-Finance	\$ (2)	575351	Meals & Travel Nonded (Mth-ent)	Exclude	Travel	Regional Offices	Finance	CPA
CORP-Finance	\$ (2)	575620	Office & Admin Supplies	Include	NA	Corporate	Finance	CPA
CORP-Reporting & Compliance	\$ (28)	575620	Office & Admin Supplies	Include	NA	Corporate	Accounting	CPA
WE-Finance	\$ (1)	575625	Overnight Shipping	Include	NA	Regional Offices	Finance	CPA
WE-Finance	\$ (1)	575640	Penalties Nondeduct	Include	NA	Regional Offices	Finance	CPA
CORP-Business Change	\$ (1)	575740	Telephone	Include	NA	Corporate	Administration	Consultant
CORP-Reporting & Compliance	\$ (1)	575740	Telephone	Include	NA	Corporate	Accounting	CPA
CORP-Business Change	\$ (9)	575741	Cell Phone	Include	NA	Corporate	Administration	Consultant
CORP-Reporting & Compliance	\$ (34)	575741	Cell Phone	Include	NA	Corporate	Accounting	CPA
WE-Finance	\$ (9)	575998	PCard Undistributed	Include	NA	Regional Offices	Finance	CPA
CORP-Reporting & Compliance	\$ (132)	675000	Miscellaneous Maint Exp	Include	NA	Corporate	Accounting	CPA
CORP-Business Change	\$ -	685325	FICA	Include	NA	Corporate	Administration	Consultant
CORP-Business Change	\$ (673)	685430	Other Taxes and Licenses	Include	NA	Corporate	Administration	Consultant
CORP-Finance	\$ (119)	685430	Other Taxes and Licenses	Include	NA	Corporate	Finance	CPA
CORP-Reporting & Compliance	\$ (515)	685430	Other Taxes and Licenses	Include	NA	Corporate	Accounting	CPA
<b>Total</b>	<b>\$5,678,690</b>							

Kentucky American Water Company  
 Outside Provider Outside Provider Lookup Table  
 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 Req 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			
CORP-Property Management	Corporate	Corporate	Administration	Consultant	CORP-Property Management			
CORP-Building Services	Corporate	Corporate	Administration	Consultant	CORP-Building Services			
CORP-Building Services Woodcree	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				
CORP-Project STAR	Corporate	Corporate	Administration	Consultant				
CORP-Chief Growth Officer	Corporate	Corporate	Administration	Consultant	Note: Per Jim Bozman, Shared Services Center. The next business unit is			
CORP-Product & Serv Innovation	Corporate	Corporate	Administration	Consultant	centralized business unit which collects pensions, FIT taxes, State taxes (f			
CORP-Non-Departmental Costs	Corporate	Corporate	Administration	Consultant	This is in lieu of spreading it to all BU's. It is easier to track by this account			
CORP-Unallocated Adjustments	Corporate	ITS	Information Technology	CPA	Overhead-Type Department Applicable to All Service Company Services			
SSC-Accounts Payable	SSC	Shared Services	Accounting	CPA	CORP-Non-Departmental Costs			
SSC-Administration	SSC	Shared Services	Administration	Consultant	% of total labor by			
SSC-Do Not Use	SSC	Shared Services	Human Resources	Consultant	Provider Category			
SSC-General Accounting	SSC	Shared Services	Accounting	CPA	(source: Jim Bozman)			
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	Per Jim Bozman Shared Services Center: renamed from Service Quality			
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				

Kentucky American Water Company  
Outside Provider Outside Provider Lookup Table  
Company Witness: Patrick Baryenbruch

MCMCU01	Office	Office Reclass	Function	Outside Provider
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 Cleaning	Corporate	Corporate	Administration	Consultant
Offset BU-JE Detail	Not Applicable	Not Applicable	Not applicable	Other

Kentucky American Water Company  
Resource Type Lookup Table  
Company Witness: Patrick Baryenbruch

#	Cost Type	Include/Exclude	Exclude Type
501200	Labor	Include	NA
501203	Labor Internal Rechg	Include	NA
501205	Labor Expats	Include	NA
501711	Incen Plan-Off-Annual	Include	NA
501712	Incen Plan-Off-Long Term	Include	NA
501715	(blank)	Include	NA
504100	Group Insurance	Include	NA
504500	Other Welfare Expense	Include	NA
504610	Employee Awards AG	Include	NA
504620	Employee Physical Exam AG	Include	NA
504660	Tuition Aid AG	Include	NA
504670	Training AG	Include	NA
505100	PBOP	Include	NA
506100	Pension	Include	NA
507100	401k	Include	NA
508100	EIP	Include	NA
508101	DCP	Include	NA
515100	Purch Power	Include	NA
520100	Material and Supplies	Include	NA
531000	Contract Svc-Eng Oper AG	Exclude	Contract Services
532000	Contract Svc-Accounting	Exclude	Contract Services
533000	Contract Svc-Legal	Exclude	Contract Services
533001	Contr Svc-Litigation	Exclude	Contract Services
534000	Contract Svc-Mgmt Fees	Exclude	Contract Services
534998	Benefit Overhead	Include	NA
534999	General Overhead	Include	NA
535000	Contract Svc-Other	Exclude	Contract Services
535001	Contract Svc-Other Temp Empl	Exclude	Contract Services
535002	Contr Svc-STEP Backfill	Exclude	Contract Services
536000	Contract Svc-Lab Testing	Exclude	Contract Services
541000	Rents-Real Property	Include	NA
541400	Rents-Equipment	Include	NA
550000	Transportation	Exclude	Travel
550001	Trans Oper AG Lease Cost	Exclude	Travel
550002	Trans Oper AG Lease Fuel	Exclude	Travel
550003	Trans Oper AG Lease Maint	Exclude	Travel
570100	Uncollectible Accounts	Include	NA
575000	Miscellaneous Operating Exp	Include	NA
575002	Misc General Office	Include	NA
575030	Advertising	Include	NA
575100	Bank Service Charges	Include	NA
575130	Brochures and Handouts	Include	NA
575140	Charitable Contrib Deduct	Include	NA
575141	Charitable Contrib Nondeduct	Include	NA
575220	Community Relations	Include	NA
575240	Co Dues/Membership Deduct	Include	NA
575241	Co Dues/Membership Nondeduct	Include	NA
575242	Co Dues Deduct AWWA	Include	NA
575245	Co Dues Nondeduct NAWC	Include	NA
575250	Condemnation Costs	Include	NA
575276	Discounts Lost	Include	NA
575280	Dues/Membership Deduct	Include	NA

Kentucky American Water Company  
Resource Type Lookup Table  
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#	Cost Type	Include/Exclude	Exclude Type
575281	Dues/Membership Nondeduct	Include	NA
575320	Electricity	Include	NA
575340	Empl Exp AG-PR JE	Include	NA
575342	Empl Exp Conf/Registration AG	Include	NA
575350	Meals Deduct-P/R JE	Exclude	Travel
575351	Meals & Travel Nonded (Mth-end	Exclude	Travel
575420	Forms	Include	NA
575460	Grounds Keeping	Include	NA
575480	Heat - Oil/Gas	Include	NA
575490	Injuries and Damages	Include	NA
575500	Janitorial	Include	NA
575620	Office & Admin Supplies	Include	NA
575625	Overnight Shipping	Include	NA
575640	Penalties Nondeduct	Include	NA
575660	Postage	Include	NA
575670	Relocation Expenses	Include	NA
575680	Research & Development Exp	Include	NA
575710	Security Service	Include	NA
575715	Software Licenses & Support	Exclude	HW/SW
575740	Telephone	Include	NA
575741	Cell Phone	Include	NA
575742	Data Lines	Exclude	HW/SW
575743	Wireless Serv	Include	NA
575775	Trade Shows AG	Include	NA
575776	Translation FC	Include	NA
575780	Trash Removal	Include	NA
575790	Trustee Fees AG	Include	NA
575998	PCard Undistributed	Include	NA
675000	Miscellaneous Maint Exp	Include	NA
675250	Computer Equipment AG	Exclude	HW/SW
675350	HVAC Equipment	Include	NA
675450	Office Equipment AG	Include	NA
685200		Include	NA
685320	FUTA	Include	NA
685325	FICA	Include	NA
685350	SUTA	Include	NA
685410	Capital Stock Tax	Include	NA
685430	Other Taxes and Licenses	Include	NA
760200	Other Income Deductions	Include	NA
760500	Non-Op Empl Exp Deduct	Include	NA
760600	Non-Op Empl Exp Nondeduct	Include	NA
810400	Int LTD-Inside	Include	NA
840000	Other Interest Expense	Include	NA