

Kentucky American Water Company
Schedule 4 - Estimated Kentucky Attorney Hourly Billing Rates
Company Witness: Patrick Baryenbruch

Billing rates as of December 31, 2007 (Note A)									
Firm	Michigan Location	Number Of Mich Lawyers	Billing Rate Range				Average	Cost of Living Adjust (C)	Adjusted Rate
			Associate		Partner				
			Low	High	Low	High			
Dickinson Wright PLLC	Detroit	229	\$ 170	\$ 275	\$ 260	\$ 530	\$ 309	86%	\$ 361
Dykema	Detroit	222	\$ 185	\$ 390	\$ 245	\$ 625	\$ 361	86%	\$ 422
Butzel Long	Detroit	209	\$ 165	\$ 400	\$ 220	\$ 550	\$ 334	86%	\$ 390
Bodman LLP	Detroit	128	\$ 125	\$ 215	\$ 210	\$ 495	\$ 261	86%	\$ 305
Jaffe Raitt Heuer & Weiss, PC	Southfield	100	\$ 165	\$ 225	\$ 225	\$ 500	\$ 279	98%	\$ 285
Trott & Trott, PC	Bingham Farms	64	\$ 170	\$ 170	\$ 235	\$ 235	\$ 203	127%	\$ 160
Brooks Kushman PC	Southfield	52	\$ 160	\$ 275	\$ 250	\$ 505	\$ 298	98%	\$ 304
Kemp, Klein, Umphrey, Edelman & May PC	Troy	36	\$ 150	\$ 190	\$ 200	\$ 340	\$ 220	112%	\$ 196
Pepper Hamilton LLP	Detroit	33	\$ 200	\$ 315	\$ 340	\$ 615	\$ 368	86%	\$ 430
Hertz, Schram & Saretsky, PC	Bloomfield Hills	29	\$ 175	\$ 260	\$ 275	\$ 400	\$ 278	140%	\$ 198
Strobl & Sharp, PC	Bloomfield Hills	28	\$ 110	\$ 210	\$ 200	\$ 300	\$ 205	140%	\$ 146
Kupelian Ormond & Magy, PC	Southfield	25	\$ 165	\$ 195	\$ 235	\$ 320	\$ 229	98%	\$ 234
Rader, Fishman & Grauer, PLLC	Bloomfield Hills	25	\$ 130	\$ 250	\$ 275	\$ 495	\$ 288	140%	\$ 205
McShane & Bowie PLC	Grand Rapids	22	\$ 160	\$ 275	\$ 250	\$ 375	\$ 265	97%	\$ 273
Overall Average 2007 Billing Rate									\$ 279

Note A: Source is Michigan Lawyers Weekly, April 2008

Note B: Source is US Bureau of Labor Statistics (<ftp://ftp.bls.gov/pub/special.requests/cpi/cpiat.txt>)

Note C: Source is Sperling's Best Places (<http://www.bestplaces.net/col/col.aspx>). This number represents the cost of living difference between the Michigan city and Lexington, Ky. A number over 100% indicates the Michigan city's cost of living is higher than Lexington. A number less than 100% indicates Lexington's cost of living is higher.

	% Over(Under) National Average COL	100.0 Scale	Lexington, KY as % of Michigan City
Lexington, Kentucky	-14.10%	85.9%	
Bingham Farms, Michigan	8.85%	108.9%	127%
Bloomfield Hills, Michigan	20.46%	120.5%	140%
Detroit, Michigan	-26.50%	73.5%	86%
Grand Rapids, Michigan	-16.75%	83.3%	97%
Southfield, Michigan	-16.01%	84.0%	98%
Troy, Michigan	-3.43%	96.6%	112%

source: Sperlings: <http://www.bestplaces.net/>

Kentucky American Water Company
Schedule 4 - Outside Attorney Hourly Billing Rates- Kentucky-Michigan Cost of Living Differences
Company Witness: Patrick Baryenbruch

Lexington, Kentucky

Lexington-Fayette, Kentucky (KY) - Sperling's BestPlaces - Windows Internet Explorer

http://www.bestplaces.net/city/Lexington-Fayette-Kentucky.aspx

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Map Of Lexington-Fayette

Quickfacts

Population:	270,789
Pop. Change:	4%
State:	Kentucky
Metro Area:	Lexington-Fayette Metro Area
County:	Fayette County
City:	Lexington-Fayette
Zip Code:	40312, 40313, ... 14 more

City Overview

As of 2007, Lexington-Fayette's population is 270,789 people. Since 2000, it has had a population growth of 3.54 percent.

The median home cost in Lexington-Fayette is \$195,700. Home appreciation the last year has been 3.29 percent.

Compared to the rest of the country, Lexington-Fayette's cost of living is 14.10% Lower than the U.S. average.

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Bingham Farms, Michigan

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http://www.bestplaces.net/city/Bingham_Farms_MI-52608460000.aspx

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City Overview

As of 2007, Bingham Farms's population is 1,604 people. Since 2000, it has had a population growth of +2.52 percent. See all of our [Bingham Farms demographic data](#).

The median home cost in Bingham Farms is \$355,000. Home appreciation the last year has been +5.73 percent. Find more data on [Bingham Farms Real Estate](#).

Compared to the rest of the country, Bingham Farms's cost of living is 8.85% Higher than the U.S. average. See our full report on [Bingham Farms Cost of Living](#).

Bingham Farms public schools spend \$10,202 per student. The average school expenditure in the U.S. is \$6,959. There are about 16 students per teacher in Bingham Farms. Learn about [Bingham Farms Schools and Education](#).

Michigan

Kentucky American Water Company
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Bloomfield Hills, Michigan

QuickStart http://www.bestplaces.net/city/Bloomfield_Hills_MI-52609180000.aspx

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Bloomfield Hills, Michigan

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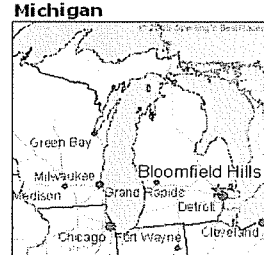
City Overview

As of 2007, Bloomfield Hills's population is 3,822 people. Since 2000, it has had a population growth of +2.74 percent. See all of our [Bloomfield Hills demographic data](#).

The median home cost in Bloomfield Hills is \$500,000. Home appreciation the last year has been +2.62 percent. Find more data on [Bloomfield Hills Real Estate](#).

Compared to the rest of the country, Bloomfield Hills's cost of living is 20.45% higher than the U.S. average. See our full report on [Bloomfield Hills Cost of Living](#).

Bloomfield Hills public schools spend \$11,571 per student. The average school expenditure in the U.S. is \$6,058. There are about 16 students per teacher in Bloomfield Hills. Learn about [Bloomfield Hills Schools and Education](#).



Detroit, Michigan

QuickStart http://www.bestplaces.net/city/Detroit_MI-52622000000.aspx

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Detroit, Michigan

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City Overview

As of 2007, Detroit's population is 871,121 people. Since 2000, it has had a population growth of +0.43 percent. See all of our [Detroit demographic data](#).

The median home cost in Detroit is \$50,800. Home appreciation the last year has been +4.86 percent. Find more data on [Detroit Real Estate](#).

Compared to the rest of the country, Detroit's cost of living is 26.50% lower than the U.S. average. See our full report on [Detroit Cost of Living](#).

Detroit public schools spend \$7,301 per student. The average school expenditure in the U.S. is \$6,058. There are about 21 students per teacher in Detroit. Learn about [Detroit Schools and Education](#).



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Grand Rapids, Michigan

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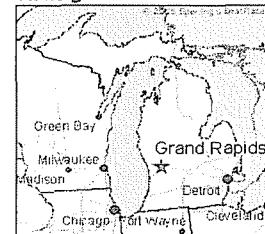
Grand Rapids, Michigan

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City Overview

As of 2007, Grand Rapids's population is 193,082 people. Since 2000, it has had a population growth of +2.38 percent. See all of our [Grand Rapids demographic data](#).

The median home cost in Grand Rapids is \$147,800. Home appreciation the last year has been +1.15 percent. Find more data on [Grand Rapids Real Estate](#).

Compared to the rest of the country, Grand Rapids's cost of living is 16.75% lower than the U.S. average. See our full report on [Grand Rapids Cost of Living](#).

Grand Rapids public schools spend \$7,058 per student. The average school expenditure in the U.S. is \$6,058. There are about 18 students per teacher in Grand Rapids. Learn about [Grand Rapids Schools and Education](#).

Southfield, Michigan

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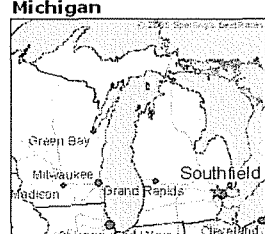
Southfield, Michigan

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City Overview

As of 2007, Southfield's population is 76,090 people. Since 2000, it has had a population growth of +2.02 percent. See all of our [Southfield demographic data](#).

The median home cost in Southfield is \$174,400. Home appreciation the last year has been +4.53 percent. Find more data on [Southfield Real Estate](#).

Compared to the rest of the country, Southfield's cost of living is 16.01% lower than the U.S. average. See our full report on [Southfield Cost of Living](#).

Southfield public schools spend \$9,037 per student. The average school expenditure in the U.S. is \$6,058. There are about 17 students per teacher in Southfield. Learn about [Southfield Schools and Education](#).

Kentucky American Water Company
Schedule 4 - Outside Attorney Hourly Billing Rates- Kentucky-Michigan Cost of Living Differences
Company Witness: Patrick Baryenbruch

Troy, Michigan

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Troy, Michigan

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City Overview

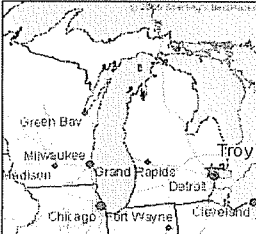
As of 2007, Troy's population is 81,113 people. Since 2000, it has had a population growth of 0.20 percent. See all of our [Troy Demographics](#) data.

The median home cost in Troy is \$285,500. Home appreciation the last year has been -4.12 percent. Find more data on [Troy Real Estate](#).

Compared to the rest of the country, Troy's cost of living is 3.42% lower than the U.S. average. See our full report on [Troy Cost of Living](#).

Troy public schools spend \$7,554 per student. The average school expenditure in the U.S. is \$8,959. There are about 18 students per teacher in Troy. Learn about [Troy Schools and Education](#).

Michigan



**Kentucky American Water Company
Schedule 5 - Management Consultant Billing Rates
Company Witness: Patrick Baryenbruch**

A. Calculation of Average Hourly Billing Rate by Consultant Position
Survey billing rates were those in effect in 2006 (Note A)

Average Hourly Rates (Note A)				
Entry-Level Consultant	Associate Consultant	Senior Consultant	Junior Partner	Senior Partner
\$ 142	\$ 187	\$ 235	\$ 306	\$ 358

Average

B. Calculation of Overall Average Hourly Billing Rate Based on a Typical Distribution of Time on an Engagement

Entry-Level Consultant	Associate Consultant	Senior Consultant	Junior Partner	Senior Partner	
\$ 142	\$187	\$235	\$306	\$358	
30%	30%	20%	10%	10%	Weighted Average
\$ 43	\$ 56	\$ 47	\$ 31	\$ 36	\$ 212

Average Hourly Billing Rate (from above)

Typical Percent of Time Spent on a Consulting Project

Escalation to Midpoint of July 31, 2008 Test Period (Note B)

CPI at December 31, 2006	201.8
CPI at January 31, 2008	211.1
Inflation/Escalation	4.6%
Average Hourly Billing Rate For Management Consultants At January 31, 2008	\$ 222

Note A: source: "Operating Ratios For Management Consulting Firms, 2007 Edition" Association of Management Consulting Firms
Note B: source is US Bureau of Labor Statistics (ftp://ftp.bls.gov/pub/special.requests/cpi/cpiat.txt)

Calculation From Survey

Typical Rate By Firm Size	Average Standard Hourly Rates (Note A)				
	Entry-Level Consultant	Associate Consultant	Senior Consultant	Junior Partner	Senior Partner
<u>Less than \$2 million</u>					
Range - Low	\$ 93	\$ 145	\$ 175	\$ 282	\$ 244
Range - High	\$ 120	\$ 189	\$ 215	\$ 400	\$ 406
Average	\$ 107	\$ 167	\$ 195	\$ 341	\$ 325
<u>\$2-\$5 million</u>					
Range - Low	\$ 105	\$ 125	\$ 153	\$ 190	\$ 264
Range - High	\$ 172	\$ 200	\$ 219	\$ 275	\$ 427
Average	\$ 139	\$ 163	\$ 186	\$ 233	\$ 346
<u>\$5 - \$20 million</u>					
Range - Low	\$ 110	\$ 152	\$ 216	\$ 228	\$ 250
Range - High	\$ 169	\$ 200	\$ 309	\$ 344	\$ 395
Average	\$ 140	\$ 176	\$ 263	\$ 286	\$ 323
<u>\$20 million and over</u>					
Range - Low	\$ 165	\$ 200	\$ 250	\$ 308	\$ 350
Range - High	\$ 205	\$ 288	\$ 342	\$ 424	\$ 525
Average	\$ 185	\$ 244	\$ 296	\$ 366	\$ 438
Overall Average	\$ 142	\$ 187	\$ 235	\$ 306	\$ 358

Kentucky American Water Company
Management Consultant Hourly Billing Rate Survey Data
Company Witness: Patrick Baryenbruch



Detailed Tables—Total Consulting Fees

	LESS THAN \$2,000,000		\$2,000,000 TO \$4,999,999		\$5,000,000 TO \$19,999,999		\$20,000,000 & OVER		
	Typical	Middle Range	Typical	Middle Range	Typical	Middle Range	Typical	Middle Range	
EMPLOYEE DEVELOPMENT									
Professional Development Expense (time @ total salary & bonus compensation cost, At 3 % of Total Consulting Fee Revenues Per Consulting Associate)	3.2% \$6,799	1.5 - 4,263	6.0 9,647	1.3 - 1,863	3.9 10,271	1.6 - 3,731	3.4 11,133	1.3 - 5,084 2.3 8,849	
BUSINESS DEVELOPMENT COSTS									
Total Business Development Costs (time @ total salary & bonus compensation cost, At 3 % of Total Consulting Fee Revenues Per Client Fees)	8.2% 15.2%	7.5 - 13.5	13.5 27.2	3.1 - 13.5	13.9 66.8	3.9 - 10.9	9.9 20.6	6.4% 21.7%	6.4 - 19.5 7.9 26.0
BILLING RATES									
Hourly Billing Rates for Employees Earning:									
\$15,000/yr. Base Salary	\$70	70 - 90	80	63 - 110	85	51 - 110	100	80 - 110	
\$30,000/yr. Base Salary	\$110	130 - 150	150	110 - 135	155	110 - 140	160	133 - 186	
\$45,000/yr. Base Salary	\$150	150 - 175	175	135 - 165	195	140 - 175	180	150 - 210	
\$75,000/yr. Base Salary	\$225	225 - 275	275	165 - 225	250	175 - 225	225	180 - 240	
\$125,000/yr. Base Salary	\$375	375 - 450	450	225 - 300	450	225 - 300	350	240 - 350	
\$150,000/yr. Base Salary	\$450	450 - 525	525	300 - 375	525	300 - 375	400	350 - 450	
Billing Rates to Earnings Multiplier:									
Overall Company	3.2	2.7 - 4.1	4.1	3.4 - 4.2	4.6	3.6 - 4.2	5.7	4.9 - 6.2	
\$15,000/yr. Consultant (Base Salary)	4.2	3.7 - 5.2	5.2	4.2 - 4.8	5.7	4.2 - 4.8	6.9	5.9 - 8.9	
\$30,000/yr. Consultant (Base Salary)	4.8	4.3 - 6.0	6.0	4.8 - 5.5	6.6	4.8 - 5.5	8.1	6.9 - 11.6	
\$45,000/yr. Consultant (Base Salary)	5.3	4.8 - 6.7	6.7	5.3 - 6.1	7.2	5.3 - 6.1	8.6	7.4 - 12.4	
\$75,000/yr. Consultant (Base Salary)	6.9	6.4 - 9.0	9.0	6.9 - 8.0	9.6	6.9 - 8.0	11.7	10.5 - 17.0	
\$125,000/yr. Consultant (Base Salary)	8.5	8.0 - 11.0	11.0	8.5 - 10.0	11.6	8.5 - 10.0	14.1	12.9 - 20.0	
\$150,000/yr. Consultant (Base Salary)	9.0	8.5 - 11.5	11.5	9.0 - 10.5	12.1	9.0 - 10.5	14.6	13.4 - 20.5	
Standard Hourly Billing Rates for:									
Senior Partners or Equivalent	\$295	244 - 406	406	264 - 427	427	250 - 395	395	350 - 525	
Junior Partners or Equivalent	\$100	282 - 490	490	190 - 344	275	228 - 344	344	308 - 474	
Senior Management Consultants	\$175	175 - 315	315	152 - 219	219	126 - 219	219	186 - 250	
Management Consultants	\$110	145 - 220	220	105 - 172	169	110 - 169	169	135 - 205	
Entry Level Consultants	\$125	123 - 143	143	100 - 123	123	119 - 127	127	109 - 177	
Maximum Hourly Billing Rates for:									
Senior Partners or Equivalent	\$333	263 - 470	470	260 - 443	443	250 - 426	426	380 - 570	
Junior Partners or Equivalent	\$110	350 - 600	600	240 - 426	426	240 - 426	426	350 - 525	
Senior Management Consultants	\$215	200 - 325	325	165 - 245	245	165 - 245	245	180 - 260	
Management Consultants	\$190	175 - 284	284	129 - 201	201	185 - 245	245	180 - 260	
Entry Level Consultants	\$110	110 - 130	130	125 - 140	140	135 - 190	190	150 - 210	
Research Associates	\$160	140 - 191	191	100 - 151	151	113 - 143	143	126 - 180	
% Increase Last Yr. in Billing Rates for:									
Senior Partners or Equivalent	1.7%	0.0 - 7.0	7.0	5.0% 4.0 - 10.0	10.0	5.3 - 13.0	6.0	1.5 - 6.0	
Junior Partners or Equivalent	ISD	ISD	ISD	7.5% 3.0 - 10.3	10.3	9.1 - 10.0	6.3	6.0% 1.3 - 5.6	
Senior Management Consultants	ISD	ISD	ISD	5.0% 2.8 - 6.3	6.3	4.4 - 5.0	3.6	5.0% 1.3 - 5.6	
Management Consultants	ISD	ISD	ISD	6.0% 3.0 - 8.0	8.0	6.0 - 7.4	4.4	6.0% 1.3 - 5.6	
Entry Level Consultants	ISD	ISD	ISD	ISD	ISD	0.0 - 7.0	6.9	6.3% 5.0 - 6.9	
Research Associates	ISD	ISD	ISD	ISD	ISD	6.8 - 11.5	5.1	5.7% 5.1 - 6.0	
Total Consulting Staff	3.5%	2.9 - 5.3	5.3	5.5% 4.5 - 7.1	7.1	6.8 - 11.5	5.1	5.7% 5.1 - 6.0	
Typical Percentage Make-Up on Project Specific Billing Expenses of Applicable	0.0%	0.0 - 0.0	0.0	2.5% 0.0 - 2.5	2.5	2.6% 0.0 - 1.3	2.6%	0.0 - 1.3	

Operating Ratios for Management Consulting Firms: A Resource for Benchmarking

Note A: source: "Operating Ratios For Management Consulting Firms, 2007 Edition" Association of Management Consulting Firms

Kentucky American Water Company
Consumer Price Index Data
Company Witness: Patrick Baryenbruch

03-16-2007

U.S. Department of Labor
Bureau of Labor Statistics
Washington, D.C. 20212

Consumer Price Index

All Urban Consumers - (CPI-U)

U.S. city average

All items

1982=84=100

Year	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Annual Avg.	Percent change Dec - Avg
1943	9.3	9.6	9.9	9.8	9.7	9.8	9.9	9.9	10.0	10.0	10.1	10.0	9.9	0.0
1944	10.0	9.9	9.9	9.8	9.9	9.9	10.0	10.2	10.2	10.1	10.2	10.1	10.0	1.0
1945	10.1	10.0	9.9	10.0	10.1	10.1	10.1	10.1	10.1	10.2	10.3	10.3	10.1	2.0
1946	10.4	10.4	10.5	10.6	10.7	10.8	10.8	10.9	11.1	11.1	11.5	11.6	10.9	12.6
1947	11.7	12.0	12.0	12.6	12.8	13.0	12.9	13.0	13.3	13.5	13.5	13.7	12.8	18.1
1948	14.0	14.1	14.0	14.2	14.5	14.7	15.1	15.4	15.7	16.0	16.3	16.5	15.1	20.4
1949	16.5	16.2	16.4	16.7	16.9	16.9	17.4	17.7	17.5	18.1	18.5	18.9	17.3	14.5
1950	19.5	19.5	19.7	20.3	20.6	20.9	20.9	20.3	20.0	19.9	19.8	19.4	20.0	2.6
1951	19.0	19.4	19.3	19.1	17.7	17.6	17.7	17.7	17.5	17.5	17.4	17.5	17.9	-10.9
1952	16.9	16.9	16.7	16.7	16.7	16.7	16.8	16.6	16.6	16.7	16.5	16.9	16.8	-2.3
1953	16.8	16.8	16.8	16.9	16.9	17.0	17.2	17.1	17.2	17.3	17.3	17.3	17.1	3.4
1954	17.3	17.2	17.1	17.0	17.0	17.0	17.1	17.0	17.1	17.2	17.2	17.3	17.1	9.0
1955	17.3	17.2	17.3	17.2	17.3	17.5	17.7	17.7	17.7	17.7	18.0	17.9	17.5	3.5
1956	19.6	19.6	19.5	19.4	19.6	19.6	19.7	19.6	19.7	19.7	19.8	19.9	19.6	0.0
1957	19.1	19.5	19.5	19.5	19.6	19.6	19.6	19.6	19.7	19.7	19.7	19.7	19.6	0.0
1958	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
1959	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
1960	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
1961	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
1962	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
1963	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
1964	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
1965	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
1966	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
1967	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
1968	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
1969	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
1970	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
1971	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
1972	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
1973	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
1974	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
1975	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
1976	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
1977	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
1978	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
1979	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
1980	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
1981	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
1982	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
1983	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
1984	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
1985	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
1986	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
1987	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
1988	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
1989	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
1990	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
1991	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
1992	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
1993	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
1994	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
1995	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
1996	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
1997	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
1998	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
1999	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
2000	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
2001	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
2002	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
2003	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
2004	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
2005	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
2006	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	0.0
2007	20.2	20.2	20.2	20.2	20.2	20.2	20.2	20.2	20.2	20.2	20.2	20.2	20.2	0.0
2008	21.1	21.1	21.1	21.1	21.1	21.1	21.1	21.1	21.1	21.1	21.1	21.1	21.1	0.0

**Kentucky American Water Company
Schedule 6 - Kentucky CPA Hourly Billing Rates
Company Witness: Patrick Baryenbruch**

A. Calculation of Average Hourly Billing Rate by Public Accounting Position Survey billing rates were those in effect in 2005 (Note A)					
	Average Hourly Billing Rate (Note A)				
Type of Firm	Staff Accountant	Senior Accountant	Manager	Partner	
Average Hourly Rate	\$ 65	\$ 77	\$ 112	\$ 150	
B. Calculation of Overall Average Accountant Billing Rate Based Upon Typical Distribution of Time on an Engagement					
	Staff Accountant	Senior Accountant	Manager	Partner	
Average Hourly Billing Rate (From Above)	\$ 65	\$ 77	\$ 112	\$ 150	
Typical Percent of Time Spent on an Accounting Assignment	30%	30%	20%	20%	Weighted Average
	\$ 20	\$ 23	\$ 22	\$ 30	\$ 95
					CPI at December 31, 2005 196.8
					CPI at January 31, 2008 211.1
					Inflation/Escalation 7.3%
					Average Hourly Billing Rate For CPAs At January 31, 2008 \$ 102

Note A: Source is AICPA's 2006 National PCPS/TSCPA Management of an Accounting Practice Survey

Note B: source is US Bureau of Labor Statistics (<ftp://ftp.bls.gov/pub/special.requests/cpi/cpi.txt>)

	Firm Size			Average
	Small	Medium	Large	
Partner				
Active Owner	\$ 111.96	\$ 149.06	\$ 190.41	\$ 150
Director/Manager				
Director		\$ 103.86	\$ 133.51	
Manager		\$ 96.00	\$ 113.82	
Average Manager		\$ 99.93	\$ 123.67	\$ 112
Senior Accountant	\$ 75.00	\$ 62.50	\$ 94.26	\$ 77
Staff Accountant				
Associate		\$ 65.00	\$ 75.42	
New Professional		\$ 50.00	\$ 70.30	
Average Staff Accountant		\$ 57.50	\$ 72.86	\$ 65

Kentucky American Water Company
Kentucky CPA Hourly Billing Rate Survey Data
Company Witness: Patrick Baryenbruch

APPENDIX II

PRIVATE AND CONFIDENTIAL 2006 PCPS/ITSCPA National Management of an Accounting Practice Report prepared for: Kentucky Society of CPAs

Detailed descriptions of codes on page 1	All ESC	East-South-Central			All Firms	Midwest Region	20M-			
		Small	Medium	Large						
Number of firms	80	24	19	37	1,842	14	32	37		
Full-Time Professional Staff - Continued										
Realization										
Partners / Owners	83.0%	80.3%	87.0%	53.1%	62.2%	69.0%	67.5%	63.7%	63.3%	66.1%
Directors (11+ Years Exp)	61.5%	N/A	60.6%	63.9%	66.4%	N/A	77.2%	67.3%	75.0%	59.1%
Managers (6-10 Years Exp)	60.1%	N/A	59.2%	57.1%	68.1%	N/A	68.1%	70.1%	78.1%	69.8%
Sr. Associates (4-5 Years Exp)	70.5%	68.7%	62.1%	72.2%	72.1%	N/A	57.1%	75.4%	75.0%	74.7%
Associates (1-3 Years Exp)	73.3%	N/A	71.1%	73.6%	72.4%	N/A	72.1%	77.2%	65.7%	73.8%
New Professionals	74.0%	N/A	69.5%	75.0%	69.4%	N/A	N/A	N/A	75.6%	60.8%

Average Billing Rate		300-549K		150-299K		300-549K		150-299K		300-549K	
Partners / Owners	157.65	111.96	149.66	160.41	167.69	129.23	140.93	143.20	158.32	165.66	225.70
Directors (11+ Years Exp)	125.21		103.89	133.51	133.61		71.25	114.33	104.02	125.89	183.92
Managers (6-10 Years Exp)	111.53		96.00	113.32	118.45		53.00	58.79	96.77	110.82	153.33
Sr. Associates (4-5 Years Exp)	85.98	75.00	82.50	94.06	99.15		50.00	72.50	81.29	96.92	130.01
Associates (1-3 Years Exp)	73.89		65.00	76.42	80.33		45.00	55.71	65.00	76.22	94.23
New Professionals	65.45		50.00	70.30	76.02				63.00	67.43	79.51

Average Compensation		300-549K		150-299K		300-549K		150-299K		300-549K	
Partners / Owners	186,477	84,514	182,551	258,834	164,692	49,352	114,422	149,223	155,885	230,481	265,273
Directors (11+ Years Exp)	83,450		59,421	71,892	77,641		45,712	58,158	62,733	74,597	111,576
Managers (6-10 Years Exp)	50,857		48,502	62,983	64,717		48,807	48,530	51,237	67,393	80,444
Sr. Associates (4-5 Years Exp)	45,412	48,000	32,613	45,251	44,041		42,000	40,741	47,475	46,155	58,780
Associates (1-3 Years Exp)	32,150		39,337	35,152	40,464		29,000	34,615	35,225	36,052	44,919
New Professionals	22,017		26,500	22,292	33,354				21,352	35,422	30,254

Compensation Per Compensated Hour		300-549K		150-299K		300-549K		150-299K		300-549K	
Partners / Owners	\$33.27	\$40.90	\$72.70	\$108.31	\$64.08	\$26.50	\$53.07	\$59.23	\$68.07	\$101.68	\$124.39
Directors (11+ Years Exp)	\$21.26	N/A	\$28.39	\$32.45	\$35.66	N/A	\$22.06	\$35.51	\$28.40	\$34.62	\$48.77
Managers (6-10 Years Exp)	\$28.26	N/A	\$22.03	\$29.23	\$29.63	N/A	\$21.96	\$24.79	\$24.18	\$29.73	\$36.55
Sr. Associates (4-5 Years Exp)	\$21.58	\$21.57	\$15.49	\$22.90	\$23.30	N/A	\$20.00	\$18.53	\$22.22	\$21.84	\$27.09
Associates (1-3 Years Exp)	\$19.56	N/A	\$19.73	\$18.33	\$19.34	N/A	\$13.48	\$18.59	\$17.92	\$12.05	\$21.15
New Professionals	\$18.99	N/A	\$12.50	\$12.56	\$18.19	N/A	N/A	N/A	\$16.35	\$16.93	\$19.77

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Note A: Source is AICPA's 2006 National PCPS/ITSCPA Management of an Accounting Practice Survey

Kentucky American Water Company
Percent of CPA Professional Staff Who Are CPAs
Company Witness: Patrick Baryenbruch

PRIVATE AND CONFIDENTIAL 2006 PCPS/TSCPA National Management of an Accounting Practice APPENDIX II
Report prepared for: Kentucky Society of CPAs

Detailed descriptions of codes on page 1	All ESC		East South Central				Midwest Region				2M+
	80	24	Small	Medium	Large	All Firms	<150K	150-299K	300-549K	550-999K	
Number of firms	80	24	19	37	1,842	14	32	31	33	32	37
Professional Staff -- Full Time											
Number of Staff											
Partners/Owners (inc. Part time)	3,713	1,022	1,526	6,582	2,683	1,000	1,085	1,339	2,017	2,838	7,193
Directors (1+ Years Exp)	0,875	0,000	0,579	1,595	0,896	0,000	0,094	0,452	0,636	1,469	3,000
Managers (6-10 Years Exp)	1,788	0,000	0,421	3,649	1,332	0,000	0,094	0,258	0,576	0,906	5,189
Sr Associates (4-5 Years Exp)	1,425	0,042	0,263	2,919	1,266	0,000	0,031	0,194	0,273	0,719	7,162
Associates (1-3 Years Exp)	1,775	0,000	0,263	3,703	1,340	0,000	0,031	0,226	0,212	1,156	5,541
New Professionals	0,263	0,000	0,053	0,541	0,346	0,000	0,000	0,000	0,030	0,313	1,919
Total Professionals	9,838	1,064	3,105	18,988	7,863	1,000	1,335	2,468	3,744	7,400	30,004
% Who Are CPAs											
Partners / Owners	98.0%	97.8%	96.6%	98.1%	96.4%	85.7%	97.9%	91.5%	97.7%	96.9%	97.7%
Directors (1+ Years Exp)	77.1%	N/A	72.7%	78.0%	79.4%	N/A	33.3%	71.4%	76.2%	72.3%	88.3%
Managers (6-10 Years Exp)	89.5%	N/A	91.9%	82.5%	82.5%	N/A	63.2%	62.5%	63.2%	58.6%	88.0%
Sr Associates (4-5 Years Exp)	70.2%	100.0%	20.0%	72.2%	62.3%	N/A	100.0%	16.7%	66.7%	52.2%	52.8%
Associates (1-3 Years Exp)	31.7%	N/A	40.0%	31.4%	20.9%	N/A	0.0%	0.0%	14.3%	16.2%	14.1%
New Professionals	14.3%	N/A	15.0%	7.1%	7.1%	N/A	N/A	N/A	0.0%	10.0%	2.8%
% Who Are Males											
Partners / Owners	74.7%	73.4%	82.8%	73.9%	73.9%	71.4%	83.5%	74.7%	87.1%	79.3%	80.0%
Directors (1+ Years Exp)	48.6%	N/A	18.2%	54.2%	47.0%	N/A	0.0%	57.1%	47.6%	48.9%	70.3%
Managers (6-10 Years Exp)	46.9%	N/A	37.5%	47.4%	41.9%	N/A	66.7%	12.5%	52.6%	41.4%	49.5%
Sr Associates (4-5 Years Exp)	36.0%	0.0%	40.0%	36.1%	33.7%	N/A	100.0%	16.7%	22.2%	34.8%	45.3%
Associates (1-3 Years Exp)	33.1%	N/A	80.0%	31.4%	33.1%	N/A	100.0%	42.9%	14.3%	40.5%	36.1%
New Professionals	42.9%	N/A	100.0%	40.0%	37.8%	N/A	N/A	N/A	100.0%	50.0%	45.1%
Average Compensated Hours Per FT Professional											
Partners / Owners	2,237	2,066	2,236	2,348	2,199	1,732	2,156	2,137	2,290	2,267	2,374
Directors (1+ Years Exp)	2,183		2,093	2,218	2,165		2,073	1,904	2,139	2,155	2,244
Managers (6-10 Years Exp)	2,146		2,111	2,151	2,169		2,087	1,970	2,117	2,186	2,201
Sr Associates (4-5 Years Exp)	2,110	2,225	2,106	2,107	2,136		2,100	2,086	2,137	2,115	2,170
Associates (1-3 Years Exp)	2,053		1,996	2,063	2,093		2,080	1,862	2,126	2,160	2,124
New Professionals	1,604		2,120	1,552	1,866				1,307	2,152	1,531
Average Chargeable Hours Per FT Professional											
Partners / Owners	1,430	1,659	1,497	1,246	1,367	1,195	1,456	1,438	1,459	1,435	1,331
Directors (1+ Years Exp)	1,343		1,269	1,372	1,439		1,607	1,469	1,440	1,616	1,327
Managers (6-10 Years Exp)	1,419		1,250	1,444	1,499		1,233	1,380	1,653	1,691	1,539
Sr Associates (4-5 Years Exp)	1,497	1,550	1,309	1,521	1,541		1,200	1,573	1,621	1,628	1,622
Associates (1-3 Years Exp)	1,504		1,418	1,518	1,514		1,500	1,449	1,397	1,705	1,557
New Professionals	1,186		1,410	1,164	1,295				1,027	1,748	931

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Note A: Source is AICPA's 2006 National PCPS/TSCPA Management of an Accounting Practice Survey

Kentucky American Water Company
Consumer Price Index Data
Company Witness: Patrick Baryenbruch

03-16-2007

U.S. Department Of Labor
Bureau of Labor Statistics
Washington, D.C. 20212

Consumer Price Index

All Urban Consumers - (CPI-U)

U.S. city average

All items

1982=100

Year	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Annual Avg.	Percent change Dec- Dec	Avg- Avg
1981	134.6	134.8	135.0	135.4	135.6	136.0	136.4	136.6	137.2	137.4	137.4	137.9	136.2	3.1	4.2
1982	135.1	136.6	136.5	136.5	136.7	137.2	137.4	137.6	138.1	138.2	138.3	138.4	138.3	2.9	3.0
1983	135.4	135.8	136.1	136.4	136.7	137.0	137.2	137.4	137.7	137.9	138.0	138.1	138.0	2.7	3.0
1984	135.7	136.0	136.3	136.6	136.9	137.2	137.5	137.8	138.1	138.4	138.7	139.0	138.7	2.7	2.6
1985	136.0	136.3	136.6	136.9	137.2	137.5	137.8	138.1	138.4	138.7	139.0	139.3	139.0	2.5	2.5
1986	136.3	136.6	136.9	137.2	137.5	137.8	138.1	138.4	138.7	139.0	139.3	139.6	139.3	3.3	3.0
1987	136.6	136.9	137.2	137.5	137.8	138.1	138.4	138.7	139.0	139.3	139.6	139.9	139.6	3.7	2.8
1988	136.9	137.2	137.5	137.8	138.1	138.4	138.7	139.0	139.3	139.6	139.9	140.2	139.9	3.6	2.6
1989	137.2	137.5	137.8	138.1	138.4	138.7	139.0	139.3	139.6	139.9	140.2	140.5	140.2	3.7	2.2
1990	137.5	137.8	138.1	138.4	138.7	139.0	139.3	139.6	139.9	140.2	140.5	140.8	140.5	3.4	3.4
2001	145.1	145.3	145.5	145.7	145.9	146.1	146.3	146.5	146.7	146.9	147.1	147.3	147.1	1.6	2.3
2002	145.4	145.6	145.8	146.0	146.2	146.4	146.6	146.8	147.0	147.2	147.4	147.6	147.4	1.6	2.3
2003	145.7	145.9	146.1	146.3	146.5	146.7	146.9	147.1	147.3	147.5	147.7	147.9	147.7	1.9	2.3
2004	146.0	146.2	146.4	146.6	146.8	147.0	147.2	147.4	147.6	147.8	148.0	148.2	148.0	3.3	2.7
2005	146.3	146.5	146.7	146.9	147.1	147.3	147.5	147.7	147.9	148.1	148.3	148.5	148.3	3.4	3.4
2006	146.6	146.8	147.0	147.2	147.4	147.6	147.8	148.0	148.2	148.4	148.6	148.8	148.6	2.5	3.2
2007	146.9	147.1	147.3	147.5	147.7	147.9	148.1	148.3	148.5	148.7	148.9	149.1	148.9	1.1	2.8
2008	147.2	147.4	147.6	147.8	148.0	148.2	148.4	148.6	148.8	149.0	149.2	149.4	149.2	1.1	2.8

Kentucky American Water Company
Schedule 7- Kentucky Professional Engineer Hourly Billing Rates
Company Witness: Patrick Baryenbruch

Note: Billing rates were those in effect in 2007 and 2008

A. Calculation of Average Hourly Rate by Engineer Position

Name of Firm	Average Hourly Billing Rates			
	Technician	Engineer	Project Manager	Officer
	Senior Technician	Design Engineer Project Engineer	Sr. Mgr. Engineer	Principal Engineer
Firm #1	\$73	\$85	\$136	\$175
Firm #2	\$76	\$84	\$134	\$164
Firm #3	\$80	\$102	\$162	\$207
Firm #4	\$60	\$80	\$127	\$162
Firm #5	\$70	\$73	\$112	\$160
Firm #6	\$55	\$86	\$139	\$190

B. Calculation of Overall Average Engineering Hourly Billing Rate

Average Hourly Billing Rate (From Above)	CAD Drafter	Engineer	Project Manager	Officer	Weighted Average
	Engineer Tech	Design Engineer Project Engineer Elect Proj Engineer	Project Associate Sr. Mgr. Engineer	Principal Engineer	
\$69		\$85	\$135	\$176	
Typical Percent of Time on an Engineering Assignment	30%	35%	25%	10%	
	\$21	\$30	\$34	\$18	\$102

Source: Information provided by American Water Works Service Company

Kentucky American Water Company

Schedule 7- Kentucky Professional Engineer Hourly Billing Rates

Company Witness: Patrick Baryenbruch

	2007/2008 Rate	CAD Drafter Engineer Tech	Engineer Design Engineer Project Engineer Elect Proj Engineer	Project Manager Project Associate Sr. Mgr. Engineer	Officer Principal Engineer
Firm #1					
Engineer IX	\$ 175.00				\$ 175.00
Principal Project Manager	\$ 175.00				\$ 175.00
Engineer VIII	\$ 155.00			\$ 155.00	
Engineer VII	\$ 140.00			\$ 140.00	
Senior Project Manager	\$ 140.00			\$ 140.00	
Engineer VI	\$ 125.00			\$ 125.00	
Project Manager	\$ 120.00			\$ 120.00	
Engineer V	\$ 105.00		\$ 105.00		
Engineer IV	\$ 92.00		\$ 92.00		
Engineer III	\$ 82.00		\$ 82.00		
Engineer II	\$ 75.00		\$ 75.00		
Engineer I	\$ 70.00		\$ 70.00		
Senior Technician	\$ 82.00	\$ 82.00			
Technician	\$ 60.00	\$ 60.00			
Junior Technician	\$ 50.00	\$ 50.00			
Land Surveyor	\$ 90.00	\$ 90.00			
Specification Writer	\$ 83.00	\$ 83.00			
Firm #2					
Principal/Exec/Egr. IX	\$ 164.00				\$ 164.00
Project Manager	\$ 152.00			\$ 152.00	
Engineering VIII	\$ 140.00			\$ 140.00	
Engineer VII	\$ 134.00			\$ 134.00	
Engineer VI	\$ 110.00			\$ 110.00	
Engineer V	\$ 104.00		\$ 104.00		
Engineer IV	\$ 90.00		\$ 90.00		
Engineer III	\$ 76.00		\$ 76.00		
Engineer II/I	\$ 64.00		\$ 64.00		
Senior Technician	\$ 78.00	\$ 78.00			
Technician	\$ 62.00	\$ 62.00			
Land Surveyor	\$ 89.00	\$ 89.00			
Firm #3					
Principal/Exec/Egr. IX	\$ 207.00				\$ 207.00
Project Manager	\$ 155.00			\$ 155.00	
Engineering VIII	\$ 181.00			\$ 181.00	
Engineer VII	\$ 166.00			\$ 166.00	
Engineer VI	\$ 145.00			\$ 145.00	
Engineer V	\$ 119.00		\$ 119.00		
Engineer IV	\$ 109.00		\$ 109.00		
Engineer III	\$ 98.00		\$ 98.00		
Engineer II/I	\$ 81.00		\$ 81.00		
Senior Technician	\$ 93.00	\$ 93.00			
Technician	\$ 67.00	\$ 67.00			

Kentucky American Water Company

Schedule 7- Kentucky Professional Engineer Hourly Billing Rates

Company Witness: Patrick Baryenbruch

	2007/2008 Rate	CAD Drafter Engineer Tech	Engineer Design Engineer Project Engineer Elect Proj Engineer	Project Manager Project Associate Sr. Mgr. Engineer	Officer Principal Engineer
Firm #4					
Principal/Exec/Egr. IX	\$ 162.00				\$ 162.00
Project Manager	\$ 141.00			\$ 141.00	
Engineering VIII	\$ 141.00			\$ 141.00	
Engineer VII	\$ 121.00			\$ 121.00	
Engineer VI	\$ 105.00			\$ 105.00	
Engineer V	\$ 93.00		\$ 93.00		
Engineer IV	\$ 82.00		\$ 82.00		
Engineer III	\$ 77.00		\$ 77.00		
Engineer II/I	\$ 66.50		\$ 66.50		
Senior Technician	\$ 71.67	\$ 71.67			
Technician	\$ 48.00	\$ 48.00			
Firm #5					
Principal/Exec/Egr. IX	\$ 160.00				\$ 160.00
Project Manager	\$ 118.00			\$ 118.00	
Engineering VIII	\$ 146.00			\$ 146.00	
Engineer VII	\$ 98.00			\$ 98.00	
Engineer VI	\$ 87.00			\$ 87.00	
Engineer V	\$ 84.00		\$ 84.00		
Engineer IV	\$ 76.00		\$ 76.00		
Engineer III	\$ 69.00		\$ 69.00		
Engineer II/I	\$ 61.00		\$ 61.00		
Senior Technician	\$ 79.00	\$ 79.00			
Technician	\$ 55.00	\$ 55.00			
Land Surveyor	\$ 76.00	\$ 76.00			
Firm #6					
Principal/Exec/Egr. IX	\$ 190.00				\$ 190.00
Project Manager	\$ 156.00			\$ 156.00	
Engineering VIII	\$ 148.00			\$ 148.00	
Engineer VII	\$ 129.00			\$ 129.00	
Engineer VI	\$ 124.00			\$ 124.00	
Engineer V	\$ 116.00		\$ 116.00		
Engineer IV	\$ 94.00		\$ 94.00		
Engineer III	\$ 73.00		\$ 73.00		
Engineer II/I	\$ 59.00		\$ 59.00		
Senior Technician	\$ 61.00	\$ 61.00			
Technician	\$ 45.00	\$ 45.00			
Land Surveyor	\$ 59.00	\$ 59.00			

Source: Information provided by American Water Works Service Company

American Water Company
Summary of Belleville Lab Cost Survey Results
Company Witness: Patrick Baryenbruch

	2006	2005	2004	2003	2002	2001	2000
<u>Outside Lab Costs</u>							
EH Labs			\$3,732,178	\$3,820,513	\$3,365,742	\$3,702,588	\$3,483,085
UL (acquired EH Labs)	\$6,899,604	\$6,735,027					
Montgomery Watson Labs	\$5,734,200	\$4,648,576	\$3,621,376	\$3,588,200	\$3,185,488	\$3,425,873	\$3,433,819
Total Outside Labs	\$12,633,804	\$11,383,603	\$7,353,554	\$7,408,713	\$6,551,230	\$7,128,461	\$6,916,904
Average	\$6,316,902	\$5,691,802	\$3,676,777	\$3,704,356	\$3,275,615	\$3,564,230	\$3,458,452
Belleville Lab	\$4,826,559	\$4,552,371	\$3,369,545	\$3,382,410	\$2,824,911	\$3,006,852	\$2,998,803
Belleville Lab Over(Under) Outside Labs	-\$1,490,343	-\$1,139,431	-\$307,232	-\$321,946	-\$450,704	-\$557,378	-\$459,649
Percent Difference	-31%	-25%	-9%	-10%	-16%	-19%	-15%
Number of Tests Performed	24	24	24	23	24	25	26

Kentucky American Water Company
2006 Belleville Lab Survey
Company Witness: Patrick Baryenbruch

2006 Cost Study for American Water's Belleville Laboratory

A Cost of Labor \$29.38	B Method	C Time Allocation * (Hours / Sample)	D 2006 Tests Completed	E Cost of Labor per Test Method	F Total Labor cost per Test Method	G Total Physical Cost per Test Method	H Total Test Cost per Test Method	I 2005 Belleville Cost per Test Method	"Best" Commercial Lab Information			
									UL Bid Price**		Montgomery Watson Labs ***	
				C x A	D x E	Note 1	F + G	H / D	J per Test Method	K Total	L per Test Method	M Total
	CARBAMATES	0.5	689	\$15	\$10,121	\$75,596	\$85,718	\$124	\$180	\$124,020	\$125	\$86,125
	CRYPTO/GIARDIA	7.0	632	\$206	\$129,977	\$134,393	\$264,370	\$418	\$405	\$255,960	NA	\$273,445
	CYANIDE	0.5	835	\$15	\$12,266	\$16,799	\$29,065	\$35	\$36	\$30,060	\$50	\$41,750
	DIQUAT	1.0	665	\$28	\$18,561	\$67,197	\$85,757	\$129	\$158	\$105,070	\$125	\$83,125
	EDB/DBCP	1.0	820	\$28	\$22,887	\$25,199	\$48,086	\$59	\$86	\$70,520	\$50	\$41,000
	ENDOTHALL	2.0	690	\$57	\$39,531	\$67,197	\$106,727	\$155	\$149	\$102,810	\$125	\$86,250
	GLYPHOSATE	0.5	632	\$15	\$9,284	\$67,197	\$76,481	\$121	\$126	\$79,632	\$125	\$79,000
	HAA's	1.8	3767	\$51	\$193,680	\$335,983	\$529,664	\$141	\$162	\$610,254	\$150	\$565,050
	HERBICIDES	2.0	1395	\$59	\$81,970	\$167,992	\$249,962	\$179	\$203	\$283,185	\$150	\$209,250
	IC - DBP's	1.0	402	\$29	\$11,811	\$92,395	\$104,206	\$259	\$68	\$27,336	\$150	\$60,300
	IC - MINERALS	0.5	2023	\$15	\$29,718	\$50,397	\$80,115	\$40	\$49	\$99,127	\$45	\$91,035
	ICP	1.3	4266	\$37	\$156,669	\$268,787	\$425,455	\$100	\$405	\$1,727,730	\$105	\$447,930
	ICPMS	2.0	5541	\$59	\$325,589	\$843,318	\$1,168,907	\$211	\$260	\$1,440,660	\$315	\$1,745,415
	LEAD & COPPER	0.5	1742	\$15	\$25,590	\$13,439	\$39,029	\$22	\$22	\$38,324	\$30	\$52,260
	MERCURY	0.5	1204	\$13	\$15,918	\$13,439	\$29,357	\$24	\$27	\$32,508	\$30	\$36,120
	NITRATE & NITRITE	0.3	1652	\$7	\$12,134	\$33,598	\$45,732	\$28	\$34	\$56,168	\$30	\$49,560
	PCB's	0.9	681	\$25	\$17,007	\$67,197	\$84,203	\$124	\$86	\$98,566	\$150	\$102,150
	PERCHLORATES	0.6	274	\$16	\$4,428	\$33,598	\$38,026	\$139	\$99	\$27,126	\$50	\$13,700
	RADON	0.5	936	\$15	\$13,750	\$33,598	\$47,348	\$51	\$68	\$63,648	\$75	\$70,200
	SEMI-VOLATILES	2.0	1844	\$59	\$109,353	\$446,858	\$555,211	\$301	\$293	\$540,292	\$250	\$461,000
	TOC	0.2	3737	\$6	\$21,959	\$83,996	\$105,954	\$28	\$32	\$119,584	\$40	\$149,480
	TTHM's	0.8	3845	\$24	\$90,373	\$151,192	\$241,565	\$63	\$81	\$311,445	\$65	\$249,925
	UV254	0.2	53	\$6	\$311	\$1,680	\$1,991	\$38	\$23	\$1,219	\$35	\$1,855
	VOLATILES	1.3	3127	\$37	\$114,839	\$268,787	\$383,626	\$123	\$149	\$464,360	\$125	\$390,875
	Totals - Testing		41452		\$1,466,726	\$3,359,833	\$4,826,559			\$6,669,604		\$5,386,800
	Rush surcharge of 50% per sample request and EPA form surcharge (\$50 per form) ****				\$0		\$0			\$230,001		\$347,400
	Total Cost						\$4,826,559			\$6,899,604		\$5,734,200
Total Cost Analysis				# Tests								
Average of EHL and MWL				24								
Belleville Lab					\$6,316,902							
Outside Percent Higher					\$4,826,559							
					31%							
The best prices per test are shown in red.												
Additional services not included in EHL or Montgomery Watson costs include EPA Reporting, unused sample kits, RUSH sample charges and other initiatives												
* Time Allocation: average time per sample based on typical batch sizes												
** EHL: Not certified in Ohio												
*** Montgomery Watson Labs: Not certified in Ohio, Missouri, Iowa and New Mexico.												
**** Rush Surcharge of 50% per sample request added for UL and MW Labs. EPA form surcharge of \$50 per form added for MW Labs.												

2005 Cost Study for American Water's Belleville Laboratory

A Cost of Labor \$26.65	B Method	C Time Allocation * (Hours / Sample)	D 2005 Tests Completed	E Cost of Labor per Test Method C x A	F Total Labor cost per Test Method D x E	G Total Physical Cost per Test Method Note 1	H Total Test Cost per Test Method F + G	I 2005 Belleville Cost per Test Method H / D	"Best" Commercial Lab Information				
									UL Bid Price**		Montgomery Watson Labs***		
										J per Test Method	K Total	L per Test Method	M Total
										D x J	D x L	D x J	D x L
CARBAMATES	531.1	0.5	398	\$13	\$5,303	\$90,216	\$95,520	\$240	\$180	\$71,640	\$115	\$45,770	
CRYPTO/GIARDIA**1623		7.0	632	\$187	\$117,900	\$155,545	\$273,445	\$433	\$468	\$295,776	NA	\$182,370	
CYANIDE	SM4500C	0.5	918	\$13	\$12,232	\$27,998	\$40,231	\$44	\$36	\$33,048	\$40	\$36,720	
DIQUAT	549.2	1.0	478	\$27	\$12,739	\$114,481	\$127,220	\$266	\$158	\$75,524	\$115	\$54,970	
EDB/DBCP	504.1	1.0	501	\$27	\$13,352	\$71,551	\$84,903	\$169	\$86	\$43,086	\$60	\$30,060	
ENDOTHALL	548.1	2.0	392	\$53	\$20,894	\$109,005	\$129,898	\$331	\$149	\$58,408	\$130	\$50,960	
GLYPHOSATE	547.0	0.5	305	\$13	\$4,064	\$90,216	\$94,280	\$309	\$126	\$38,430	\$115	\$35,075	
HAA's	SM6251B	2.0	3894	\$53	\$207,550	\$320,424	\$527,974	\$136	\$162	\$630,828	\$150	\$584,100	
HERBICIDES	515.3	2.0	1067	\$53	\$56,871	\$100,793	\$157,665	\$148	\$203	\$216,601	\$150	\$160,050	
IC - DBP's	300.1	1.0	413	\$27	\$11,006	\$90,974	\$101,981	\$247	\$68	\$28,084	\$135	\$55,755	
IC - MINERALS	300.0	0.5	1940	\$13	\$25,851	\$55,996	\$81,847	\$42	\$49	\$95,060	\$45	\$87,300	
ICP	200.7	1.3	4388	\$33	\$146,175	\$301,758	\$447,933	\$102	\$405	\$1,777,140	\$60	\$263,280	
ICPMS	200.8	2.0	6640	\$53	\$353,912	\$598,850	\$952,762	\$143	\$260	\$1,726,400	\$240	\$1,593,600	
LEAD & COPPER	200.8	0.5	2714	\$13	\$36,164	\$18,665	\$54,829	\$20	\$22	\$59,708	\$24	\$65,136	
MERCURY	245.2	0.5	1151	\$12	\$13,803	\$15,555	\$29,358	\$26	\$27	\$31,077	\$25	\$28,775	
NITRATE & NITRITE	300.0	0.3	1977	\$7	\$13,172	\$43,553	\$56,724	\$29	\$34	\$67,218	\$30	\$59,310	
PCB's	505	0.9	620	\$23	\$14,045	\$85,550	\$99,595	\$161	\$86	\$53,320	\$125	\$77,500	
PERCHLORATES	314.0	0.5	175	\$13	\$2,332	\$34,351	\$36,683	\$210	\$99	\$17,325	\$75	\$13,125	
RADON	913.0	0.5	397	\$13	\$5,290	\$46,664	\$51,954	\$131	\$68	\$26,996	\$60	\$23,820	
SEMI-VOLATILES	525.2	4.5	1340	\$120	\$160,700	\$248,873	\$409,572	\$306	\$293	\$392,620	\$250	\$335,000	
TOC	SM5310B	0.3	2873	\$7	\$19,141	\$62,218	\$81,360	\$28	\$32	\$91,936	\$40	\$114,920	
TTHM's	502.2	0.8	3982	\$20	\$79,590	\$155,545	\$235,136	\$59	\$81	\$322,542	\$65	\$258,830	
UV254	SM5910B	0.3	640	\$7	\$4,264	\$7,777	\$12,041	\$19	\$23	\$14,720	\$30	\$19,200	
VOLATILES	524.2	1.3	3153	\$33	\$105,034	\$264,427	\$369,461	\$117	\$180	\$567,540	\$150	\$472,950	
Totals			40988		\$1,441,384	\$3,110,987	\$4,552,371			\$6,735,027		\$4,648,576	

Total Cost Analysis
 Average of EHL and MWL
 Belleville Lab
 Outside Percent Higher

The best prices per test are shown in red.

Tests 24
 \$5,691,802
 \$4,552,371
 25%

Note: Fixed costs were spread among the 24 test groups based on space allocations, capital asset costs, test volume and labor intensiveness.

Additional services not included in EHL or Montgomery Watson costs include EPA Reporting, unused sample kits, RUSH sample charges and other initiatives

* Time Allocation: average time per sample based on typical batch sizes
 ** EHL: Not certified in Ohio
 *** Montgomery Watson Labs: Not certified in Ohio, Missouri, Iowa and New Mexico.
 **** Cost per sample adjusted based on average number of slides (1.59 slides per sample)
 ***** Rush Surcharge of 50% and \$25 for EPA form completion added for Commercial Labs based on minimum typical charges

2004 Cost Study for American Water's Belleville Laboratory

A Cost of Labor	B	C Time Allocation * (Hours / Sample)	D 2004 Tests Completed	E Cost of Labor per Test Method	F Total Labor cost per Test Method	G Total Physical Cost per Test Method	H Total Test Cost per Test Method	I 2004 Belleville Cost per Test Method	"Best" Commercial Lab Information					
									EHL Bid Price**		Montgomery Watson Labs ***		J per Test Method	
				C x A	D x E	Note 1	F + G	H / D	J per Test Method	D x J	K Total	L per Test Method	M Total	D x L
	\$23.97													
CARBAMATES	531.1	2.2	384	\$52	\$19,790	\$48,902	\$68,691	\$179	\$180	\$69,120	\$115	\$115	\$44,160	\$44,160
CRYPTO/GIARDIA	1623	8.0	441	\$192	\$84,566	\$97,803	\$182,370	\$414	\$450	\$198,450	NA	NA	\$182,370	\$182,370
CYANIDE	SM4500C	1.2	878	\$28	\$24,203	\$8,694	\$32,896	\$37	\$38	\$33,364	\$40	\$40	\$35,120	\$35,120
DIQUAT	549.2	2.3	384	\$55	\$21,170	\$48,902	\$70,072	\$182	\$158	\$60,672	\$115	\$115	\$44,160	\$44,160
EDB/DBCP	504.1	1.1	489	\$25	\$12,307	\$38,035	\$50,342	\$103	\$86	\$42,054	\$60	\$60	\$29,340	\$29,340
ENDOTHALL	548.1	2.3	378	\$55	\$20,840	\$65,202	\$86,042	\$228	\$149	\$56,322	\$130	\$130	\$49,140	\$49,140
GLYPHOSATE	547.0	2.2	328	\$52	\$16,904	\$48,902	\$65,805	\$201	\$126	\$41,328	\$115	\$115	\$37,720	\$37,720
HAA's	SM6251B	2.0	2981	\$48	\$142,909	\$217,341	\$360,250	\$121	\$180	\$536,580	\$150	\$150	\$447,150	\$447,150
HERBICIDES	515.3	3.1	885	\$74	\$65,762	\$130,404	\$196,166	\$222	\$203	\$179,655	\$150	\$150	\$132,750	\$132,750
IC - DBP's	300.1	3.1	405	\$74	\$30,094	\$59,769	\$89,863	\$222	\$202	\$71,398	\$135	\$135	\$54,675	\$54,675
IC - MINERALS	300.0	0.7	1194	\$16	\$18,603	\$32,601	\$51,204	\$43	\$54	\$51,204	\$45	\$45	\$53,730	\$53,730
ICP	200.7	1.3	3805	\$31	\$118,568	\$76,069	\$194,637	\$51	NA	\$194,637	\$60	\$60	\$228,300	\$228,300
ICPMS	200.8	2.0	4808	\$48	\$230,496	\$374,913	\$605,408	\$126	\$189	\$908,712	\$240	\$240	\$1,153,920	\$1,153,920
LEAD & COPPER	200.8	0.7	2084	\$17	\$34,967	\$8,694	\$43,661	\$21	\$22	\$45,848	\$24	\$24	\$50,016	\$50,016
MERCURY	245.2	0.8	919	\$18	\$16,521	\$6,520	\$23,042	\$25	\$27	\$24,813	\$25	\$25	\$22,975	\$22,975
NITRATE & NITRITE	300.0	0.8	1672	\$19	\$32,062	\$13,040	\$45,103	\$27	\$32	\$53,504	\$30	\$30	\$50,160	\$50,160
PCB's	505	2.1	551	\$49	\$27,075	\$54,335	\$81,411	\$148	NA	\$81,411	\$125	\$125	\$68,875	\$68,875
PERCHLORATES	314.0	1.1	279	\$25	\$7,022	\$21,734	\$28,756	\$103	\$110	\$28,756	\$75	\$75	\$20,925	\$20,925
RADON	913.0	0.6	705	\$13	\$9,294	\$21,734	\$31,028	\$44	NA	\$31,028	\$60	\$60	\$42,300	\$42,300
SEMI-VOLATILES	525.2	3.0	1076	\$72	\$77,375	\$434,682	\$512,057	\$476	\$291	\$313,116	\$250	\$250	\$269,000	\$269,000
TOC	SM5310B	0.5	1090	\$12	\$13,064	\$21,734	\$34,798	\$32	\$32	\$34,880	\$40	\$40	\$43,600	\$43,600
TTHM's	502.2	1.0	2446	\$23	\$55,699	\$97,803	\$153,502	\$63	\$81	\$198,126	\$65	\$65	\$158,990	\$158,990
UV254	SM5910B	0.6	400	\$14	\$5,753	\$2,173	\$7,926	\$20	\$23	\$9,200	\$30	\$30	\$12,000	\$12,000
VOLATILES	524.2	1.8	2600	\$43	\$112,180	\$242,335	\$354,515	\$136	\$180	\$468,000	\$150	\$150	\$390,000	\$390,000
Totals			31182		\$1,197,224	\$2,172,321	\$3,369,545			\$3,732,178			\$3,621,376	\$3,621,376

* Time Allocation: average time per sample based on typical batch sizes
 ** EHL: Not certified in Ohio
 *** Montgomery Watson Labs: Not certified in Ohio, Missouri, Iowa and New Mexico.

Tests 24
 \$3,676,777
 \$3,369,545
 9%
 Total Cost Analysis
 Average of EHL and MWL
 Belleville Lab
 Outside Percent Higher

The best prices per test are shown in red.

2003 Cost Study for American Water's Belleville Laboratory

Cost of Labor \$24.59	Method	2003 Tests Completed	2003 Belleville Cost per Test Method	Total Test Cost per Test Method	"Best" Commercial Lab Information			
					EHL Bid Price**		Montgomery Watson Labs ***	
					per Test Method	Total		per Test Method
CARBAMATES	531.1	880	\$114	\$100,386	\$180	\$158,400	\$115	\$101,200
CYANIDE	SM4500C	925	\$38	\$34,775	\$38	\$35,150	\$40	\$37,000
DIQUAT	549.2	925	\$115	\$106,177	\$158	\$146,150	\$115	\$106,375
EDB/DBCP	504.1	1000	\$60	\$60,291	\$86	\$86,000	\$60	\$60,000
ENDOTHALL	548.1	900	\$128	\$115,535	\$149	\$134,100	\$130	\$117,000
GLYPHOSATE	547.0	845	\$115	\$97,458	\$126	\$106,470	\$115	\$97,175
HAA's	SM6251B	1895	\$147	\$277,777	\$180	\$341,100	\$150	\$284,250
HERBICIDES	515.3	1825	\$146	\$266,141	\$203	\$370,475	\$150	\$273,750
IC - DBP's	300.1	380	\$245	\$93,133	\$202	\$71,398	\$135	\$51,300
IC - MINERALS	300.0	1125	\$45	\$50,298	\$54	\$50,298	\$45	\$50,625
ICP	200.7	2130	\$59	\$125,015	NA	\$125,015	\$60	\$127,800
ICPWS	200.8	2540	\$174	\$440,980	\$189	\$480,060	\$240	\$609,600
LEAD & COPPER	200.8	975	\$22	\$21,804	\$22	\$21,450	\$24	\$23,400
MERCURY	245.2	830	\$29	\$23,925	\$27	\$22,410	\$25	\$20,750
NITRATE & NITRITE	300.0	1675	\$27	\$45,877	\$32	\$53,600	\$30	\$50,250
PCB's	505	810	\$117	\$94,693	NA	\$94,693	\$125	\$101,250
PERCHLORATES	314.0	880	\$70	\$61,501	\$110	\$61,501	\$75	\$66,000
RADON	913.0	820	\$53	\$43,407	NA	\$43,407	\$60	\$49,200
SEMI-VOLATILES	525.2	2775	\$288	\$797,915	\$291	\$807,525	\$300	\$832,500
TOC	SM5310B	1590	\$38	\$60,164	\$32	\$50,880	\$40	\$63,600
TTHM's	502.2	1325	\$65	\$85,812	\$81	\$107,325	\$65	\$86,125
UV254	SM5910B	135	\$29	\$3,980	\$23	\$3,105	\$30	\$4,050
VOLATILES	524.2	2500	\$150	\$375,365	\$180	\$450,000	\$150	\$375,000
Totals		29685		\$3,382,410		\$3,820,513		\$3,588,200
Outside Providers (avg)	\$3,704,356	# Tests	23		Additional services not included in EHL or Montgomery Watson costs include: EPA Reporting, unused sample kits, RUSH sample charges, extended analyte testing and other initiatives			
Belleville Lab	\$3,382,410				** EHL: Not certified in Ohio			
Outside Percent Higher	10%				*** Montgomery Watson Labs: Not certified in Ohio, Missouri, Iowa and New Mexico. The best prices per test are shown in red.			

Kentucky American Water Company
 2002 Belleville Lab Survey
 Company Witness: Patrick Baryenbruch

2002 Cost Study for American Water's Belleville Laboratory

A Cost of Labor \$24.65	B	D 2002 Tests Completed	H Total Test Cost per Test Method	I 2002 Belleville Cost per Test Method	"Best" Commercial Lab Information			
					EHL Bid Price**		Montgomery Watson Labs ***	
					per Test Method	Total	per Test Method	Total
CARBAMATES	531.1	858	\$89,505	\$104	\$154,440	\$115	\$98,670	
CYANIDE	SM4500C	743	\$27,686	\$37	\$28,215	\$40	\$29,700	
DIQUAT	549.2	762	\$84,787	\$111	\$120,443	\$115	\$87,665	
EDB/DBCP	504.1	1117	\$65,286	\$58	\$96,019	\$60	\$66,990	
ENDOTHALL	548.1	768	\$94,866	\$124	\$114,402	\$130	\$99,814	
FLUORIDE	300.0	70	\$1,434	\$20	\$1,126	\$20	\$1,408	
GLYPHOSATE	547.0	671	\$76,978	\$115	\$84,546	\$115	\$77,165	
HAA's	SM6251B	1986	\$281,117	\$142	\$357,390	\$150	\$297,825	
HERBICIDES	515.*	1551	\$227,755	\$147	\$314,853	\$150	\$232,650	
IC - DBP's	300.1	622	\$76,562	\$123	\$71,398	\$135	\$83,903	
IC - MINERALS	300.0	1209	\$41,482	\$34	\$41,482	\$45	\$54,401	
ICP	200.7	1620	\$115,469	\$71	\$115,469	\$60	\$97,218	
ICPMS	200.8	2060	\$308,951	\$150	\$389,397	\$240	\$494,472	
LEAD & COPPER	200.8	1553	\$31,390	\$20	\$34,170	\$24	\$37,277	
MERCURY	245.2	801	\$23,259	\$29	\$21,622	\$25	\$20,020	
NITRATE & NITRITE	300.0	842	\$21,887	\$26	\$26,928	\$30	\$25,245	
PCB's	505/508	844	\$79,359	\$94	\$79,359	\$125	\$105,463	
PERCHLORATES	314.0	733	\$46,382	\$63	\$46,382	\$75	\$54,945	
RADON	913.0	620	\$35,970	\$58	\$35,970	\$60	\$37,224	
SEMI-VOLATILES	525.2	2357	\$599,901	\$254	\$685,974	\$300	\$707,190	
TOC	SM5310B	1694	\$54,921	\$32	\$54,208	\$40	\$67,760	
TTHM's	502.2	1428	\$87,205	\$61	\$115,652	\$65	\$92,807	
UV254	SM5910B	194	\$3,330	\$17	\$4,453	\$30	\$5,808	
VOLATILES	524.2	2066	\$349,431	\$169	\$371,844	\$150	\$309,870	
Totals		27167	\$2,824,911		\$3,365,742		\$3,185,488	
				**	EHL Bid Price: Not certified in Ohio			
				***	Montgomery Watson Labs: Not certified in Ohio, Missouri, Iowa, New Mexico and Illinois.			
				A portion of the Chemistry costs result from support projects such as Finished Water and L.T2 testing.				
				The best prices per test are shown in red.				
Total Cost Analysis		# Tests						
Average of EHL and MWL		24						
Belleville Lab								
Outside Percent Higher		16%						

Kentucky American Water Company
2001 Belleville Lab Survey
Company Witness: Patrick Baryenbruch

2001 Cost Study for AWWSC's Belleville Laboratory

Cost of Labor	2001 Tests Completed	Total Test Cost	2001 Belleville Cost per Test Method	"Best" National Commercial Lab Information					
				EHL Bid Price*		Montgomery Watson Labs **			
				per Test Method	Total	per Test Method	Total		
\$25.74									
CARBAMATES	531.1	\$112,511	\$106	\$180	\$191,700	\$120	\$127,800		
CYANAZINE	525.2	\$201,401	\$236	NA***	\$171,000	\$200	\$171,000		
CYANIDE	SM4500C	\$34,598	\$32	\$38	\$41,496	\$40	\$43,680		
DIQUAT	549.2	\$108,811	\$104	\$158	\$165,426	\$120	\$125,640		
EDB/DBCP	504.1	\$57,212	\$46	\$86	\$106,468	\$60	\$74,280		
ENDOTHALL	548.1	\$128,739	\$120	\$149	\$160,026	\$120	\$128,880		
FLUORIDE	300.0	\$3,015	\$21	\$16	\$2,352	\$20	\$2,940		
GLYPHOSATE	547.0	\$89,838	\$90	\$126	\$126,252	\$120	\$120,240		
HAA's	SM6251B	\$303,621	\$140	\$180	\$391,500	\$150	\$326,250		
HERBICIDES	515.1/515.3	\$179,419	\$139	\$203	\$261,870	\$150	\$193,500		
IC - DBP's	300.1	\$71,548	\$116	\$202	\$71,398	\$120	\$74,280		
IC - MINERALS	300.0	\$75,289	\$45	\$54	\$75,289	\$45	\$75,375		
ICP	200.7	\$157,986	\$88	NA***	\$125,930	\$70	\$125,930		
ICPMS	200.8	\$349,433	\$187	\$189	\$353,430	\$240	\$448,800		
LEAD & COPPER	200.8	\$16,088	\$18	\$22	\$19,954	\$24	\$21,768		
MERCURY	245.2	\$34,135	\$24	\$27	\$39,069	\$30	\$43,410		
NITRATE & NITRITE	300.0	\$21,121	\$29	\$32	\$23,200	\$30	\$21,750		
PCB's	508.0	\$111,524	\$98	NA***	\$170,850	\$150	\$170,850		
PERCHLORATES	314.0	\$8,297	\$35	\$110	\$8,297	\$75	\$17,775		
RADON	913.0	\$51,542	\$46	NA***	\$67,500	\$60	\$67,500		
SEMI-VOLATILES	525.2	\$402,762	\$255	\$291	\$459,489	\$300	\$473,700		
TOC	SM5310B	\$19,976	\$22	\$32	\$29,472	\$40	\$36,840		
TTHM's	502.2	\$96,745	\$61	\$81	\$128,547	\$65	\$103,155		
UV254	SM5910B	\$5,510	\$16	\$23	\$8,073	\$30	\$10,530		
VOLATILES	524.2	\$365,734	\$131	\$180	\$504,000	\$150	\$420,000		
Sub Totals	26966	\$3,006,852	\$429	NA	\$3,702,588	NA	\$3,425,873		
<i>Cryptosporidium</i>	CC-PCR	\$313,973	\$732						
Total Cost Analysis	# Tests		25						
Average of EHL and MWL		\$3,564,230							
Belleville Lab		\$3,006,852							
Outside Percent Higher		19%							

* EHL Bid Price: Not certified in Ohio
 ** Montgomery Watson Labs: Not certified in Ohio, Missouri,
 *** EHL Bid Price Not Available; total price for Montgomery Watson used
 The best prices per test are shown in red.

2000 Cost Study for AWWSC's Belleville Laboratory

A Cost of Labor \$24.54	B Method	C Time Allocation * (Hours / Sample)	D 2000 Tests Completed	E Cost of Labor per Test Method	F Total Labor cost per Test Method	G Total Fixed Cost per Test Method	H Total Test Cost per Test Method	I 2000 Belleville Cost per Test Method	"Best" Commercial Lab Information				
									EHL Bid Price**		Montgomery Watson Labs***		
				J per Test Method	K Total	L per Test Method	M Total						
				D x E	Note 1	F + G	H / D	D x J	L	M	D x L		
CARBAMATES	531.1	2.50	949	\$61	\$58,221	\$50,603	\$108,824	\$115	\$170,820	\$115	\$109,135		
CYANAZINE	525.2	2.50	965	\$61	\$59,203	\$128,411	\$187,614	\$194	\$282,263	\$293	\$193,000		
CYANIDE	SM4500C	1.50	1124	\$37	\$41,374	\$762	\$42,136	\$37	\$40,464	\$30	\$33,720		
DBP's	551.1	1.25	449	\$31	\$13,773	\$68,558	\$82,331	\$183	\$62,860	\$140	\$67,350		
DIQUAT	549.1	2.70	983	\$66	\$65,132	\$50,059	\$115,190	\$117	\$155,314	\$115	\$113,045		
EDB/DBCP	504.1	1.00	983	\$25	\$24,123	\$25,029	\$49,152	\$50	\$84,538	\$86	\$49,150		
ENDOTHALL	548.1	2.30	956	\$56	\$53,959	\$56,044	\$110,002	\$115	\$129,060	\$135	\$109,940		
FLUORIDE	300.0	0.50	279	\$12	\$3,423	\$653	\$4,076	\$15	\$3,906	\$14	\$4,185		
GLYPHOSATE	547.0	1.25	895	\$31	\$27,454	\$72,367	\$99,821	\$112	\$101,135	\$115	\$102,925		
HAA's	SM6251B	1.10	2168	\$27	\$58,523	\$265,528	\$324,051	\$149	\$390,240	\$180	\$325,200		
HERBICIDES	515.1	2.50	1010	\$61	\$61,964	\$93,588	\$155,551	\$154	\$205,030	\$150	\$151,500		
IC - DBP's	300.0	2.50	632	\$61	\$86,773	\$45,161	\$83,935	\$133	\$99,856	\$158	\$94,800		
IC - MINERALS	300.0	0.75	2284	\$18	\$42,037	\$83,794	\$125,831	\$55	\$125,831	NA	\$137,040		
ICP	200.7	1.00	1890	\$25	\$46,381	\$97,941	\$144,321	\$76	\$144,321	NA	\$151,200		
ICPMS	200.8	1.70	1891	\$42	\$78,889	\$260,087	\$338,975	\$179	\$374,418	\$198	\$499,224		
LEAD & COPPER	200.8	0.45	758	\$11	\$8,371	\$4,897	\$13,268	\$18	\$13,644	\$20	\$15,160		
MERCURY	245.2	0.70	1535	\$17	\$26,368	\$7,073	\$33,442	\$22	\$35,305	\$23	\$46,050		
NITRATE & NITRITE	300.0	0.70	735	\$17	\$12,626	\$8,706	\$21,332	\$29	\$21,830	\$30	\$22,050		
PCB's	508.0	3.25	814	\$80	\$64,921	\$20,676	\$85,597	\$105	\$85,597	NA	\$122,100		
RADON	913.0	0.50	1100	\$12	\$13,497	\$32,513	\$46,010	\$42	\$46,010	NA	\$55,000		
SEMI-VOLATILES	525.2	3.50	1208	\$86	\$103,755	\$228,528	\$332,283	\$275	\$353,944	\$293	\$422,800		
TOC	SM5310B	1.10	1251	\$27	\$33,769	\$1,927	\$35,696	\$29	\$39,407	\$32	\$37,530		
TOX	SM5320B	3.25	240	\$80	\$19,141	\$1,741	\$20,882	\$87	\$21,600	\$90	\$24,000		
TTHM's	502.2	0.80	1909	\$20	\$37,477	\$63,367	\$100,844	\$53	\$103,086	\$54	\$124,085		
UV254	SM5910B	0.90	556	\$22	\$12,280	\$871	\$13,150	\$24	\$12,788	\$23	\$16,680		
VOLATILES	524.2	1.00	2713	\$25	\$66,577	\$257,910	\$324,487	\$120	\$379,820	\$140	\$406,950		
Totals			30277			\$1,926,793	\$2,998,803		\$3,483,085		\$3,433,819		

Note 1: Fixed costs were spread among the 26 test groups based on space allocations, capital asset costs, test volume and labor intensiveness.

* Time Allocation: average time per sample based on standard sample batch including QC samples.

** EHL Bid Price: Not certified in Ohio

*** Montgomery Watson Labs: Not certified in Ohio, Missouri, Iowa, New Mexico and Illinois.

The best prices per test are shown in red.

Total Cost Analysis
 Average of EHL and MWL
 Belleville Lab
 Outside Percent Higher
 \$3,458,452
 \$2,998,803
 15%

Tests
 26

Kentucky American Water Company
Customer Accounts Expense Per Customer For the Year Ending July 31, 2008
Company Witness: Patrick Baryenbruch

Kentucky-American Cost Per Customer		Year Ended	Adjustment
		7/31/2008	Fewer
Cost Component		Service Co	Calls For
		Charges	Water Cos. (A)
			Adjusted
Service Company			
Call Centers	Call processing, order processing, credit, bill collection	\$ 1,648,336	\$ 567,707
			\$ 2,216,043
Regional Offices			
Operating Company	Customer payment processing	\$ 180,491	\$ 180,491
Operating Company	Postage & forms		\$ 166,689
			\$ 724,532
			source: Service Company
			Cost Pool Total
			\$ 3,287,755
			Total Customers
			117,119
			\$ 28.07

Note A: Adjustment for American Water's fewer calls per customer

This adjustment is necessary because water utilities experience fewer calls per customer than do electric utilities

Call handling expenses	\$ 643,808	source: tab Call Handling Exp
Electric utility industry's avg calls/customer	2.50	source: PA Consulting Group
American Water's avg calls/customer	1.33	source: Service Company
Percent different	88%	
Total Adjustment	\$ 567,707	

Note B: Estimated customer payment processing expenses

Number of customers	117,119	source: Service Company
Number of payments/customer/year	12	
Total payments processed/year	1,405,428	
Bank charge per item	\$ 0.1186	
Total estimated annual expense	\$ 166,689	source: Service Company

2007	Total Calls	Total Cust	Call/Cust
	4,402,125	3,313,560	1.329

Kentucky American Water Company
 Call Center Call Handling Expenses for the Year Ended July 31, 2008
 Company Witness: Patrick Baryenbruch

Office	Department	Account	Amount
Call Center	CCA-Call Handling	501200	\$ 103,365
Call Center	CCA-Call Handling	501711	\$ 1,126
Call Center	CCA-Call Handling	504100	\$ 12
Call Center	CCA-Call Handling	504500	\$ 172
Call Center	CCA-Call Handling	504610	\$ 206
Call Center	CCA-Call Handling	507100	\$ 101
Call Center	CCA-Call Handling	508101	\$ 168
Call Center	CCA-Call Handling	534998	\$ 24,215
Call Center	CCA-Call Handling	535000	\$ 30
Call Center	CCA-Call Handling	535001	\$ -
Call Center	CCA-Call Handling	575340	\$ 429
Call Center	CCA-Call Handling	575342	\$ 44
Call Center	CCA-Call Handling	575350	\$ 31
Call Center	CCA-Call Handling	575351	\$ 31
Call Center	CCA-Call Handling	575620	\$ 8
Call Center	CCA-Call Handling	575740	\$ 3
Call Center	CCA-Call Handling	575741	\$ 96
Call Center	CCA-Call Handling	575998	\$ (85)
Call Center	CCA-Call Handling	685325	\$ 0
Call Center	CCA-Call Handling	501200	\$ 144,631
Call Center	CCA-Call Handling	501711	\$ 1,541
Call Center	CCA-Call Handling	504100	\$ (13)
Call Center	CCA-Call Handling	504500	\$ 383
Call Center	CCA-Call Handling	504610	\$ 483
Call Center	CCA-Call Handling	507100	\$ 143
Call Center	CCA-Call Handling	508101	\$ 303
Call Center	CCA-Call Handling	534998	\$ 36,028
Call Center	CCA-Call Handling	534999	\$ 198
Call Center	CCA-Call Handling	535000	\$ 55
Call Center	CCA-Call Handling	575000	\$ 9
Call Center	CCA-Call Handling	575340	\$ 746
Call Center	CCA-Call Handling	575342	\$ 16
Call Center	CCA-Call Handling	575350	\$ 58
Call Center	CCA-Call Handling	575351	\$ 58
Call Center	CCA-Call Handling	575670	\$ 84
Call Center	CCA-Call Handling	575740	\$ 4
Call Center	CCA-Call Handling	575741	\$ 153
Call Center	CCA-Call Handling	575998	\$ 49
Call Center	CCA-Call Handling	685325	\$ 0
Call Center	CCA-Call Handling	685350	\$ 0
Call Center	CCP-Call Handling	501200	\$ 97,580
Call Center	CCP-Call Handling	501711	\$ 733
Call Center	CCP-Call Handling	504100	\$ (35)

Kentucky American Water Company
 Call Center Call Handling Expenses for the Year Ended July 31, 2008
 Company Witness: Patrick Baryenbruch

Office	Department	Account	Amount
Call Center	CCP-Call Handling	504500	\$ 27
Call Center	CCP-Call Handling	504610	\$ 383
Call Center	CCP-Call Handling	507100	\$ 5
Call Center	CCP-Call Handling	508101	\$ 50
Call Center	CCP-Call Handling	534998	\$ 22,891
Call Center	CCP-Call Handling	534999	\$ 491
Call Center	CCP-Call Handling	535000	\$ 137
Call Center	CCP-Call Handling	535001	\$ 12,493
Call Center	CCP-Call Handling	575340	\$ 218
Call Center	CCP-Call Handling	575350	\$ 7
Call Center	CCP-Call Handling	575351	\$ 7
Call Center	CCP-Call Handling	575740	\$ 4
Call Center	CCP-Call Handling	575741	\$ 71
Call Center	CCP-Call Handling	575998	\$ (62)
Call Center	CCP-Call Handling	501200	\$ 141,683
Call Center	CCP-Call Handling	501711	\$ 1,125
Call Center	CCP-Call Handling	504100	\$ (40)
Call Center	CCP-Call Handling	504500	\$ 139
Call Center	CCP-Call Handling	504610	\$ 755
Call Center	CCP-Call Handling	504670	\$ 11
Call Center	CCP-Call Handling	507100	\$ 35
Call Center	CCP-Call Handling	508101	\$ 194
Call Center	CCP-Call Handling	534998	\$ 35,096
Call Center	CCP-Call Handling	534999	\$ 1,317
Call Center	CCP-Call Handling	535000	\$ 115
Call Center	CCP-Call Handling	535001	\$ 12,192
Call Center	CCP-Call Handling	575000	\$ (4)
Call Center	CCP-Call Handling	575340	\$ 520
Call Center	CCP-Call Handling	575342	\$ 5
Call Center	CCP-Call Handling	575350	\$ 15
Call Center	CCP-Call Handling	575351	\$ 15
Call Center	CCP-Call Handling	575620	\$ 2
Call Center	CCP-Call Handling	575670	\$ 589
Call Center	CCP-Call Handling	575740	\$ 1
Call Center	CCP-Call Handling	575741	\$ 140
Call Center	CCP-Call Handling	575998	\$ 24
Total Call Center Call Handling Expenses			\$ 643,808

Kentucky American Water Company
 Average Number of Electric Industry Calls/Customer
 Company Witness - Patrick Baryenbruch

Confidential



Annual Customer Service Best Practices Survey

Profiles and Comparisons of Electric,
 Gas and Combination Utilities

February 2001 (1999 Year-End Data) - Revised



Call Volume Data

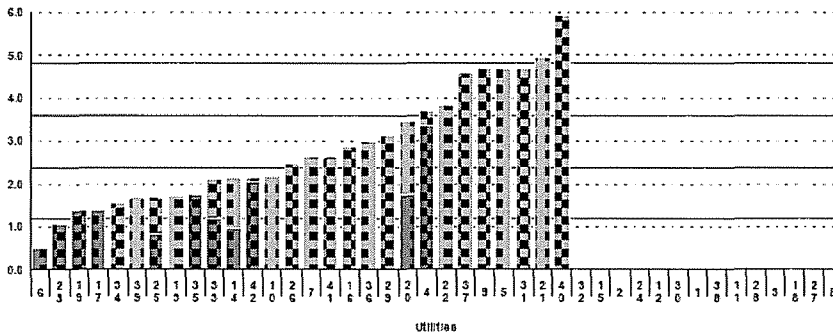
Incoming Calls

© 2000 PA Consulting Group

Per Customer

Mean	Quartile 1	Quartile 2	Quartile 3	None
2.5	1.7	2.6	3.7	

Calls per Customer



■ Local Telephone Number ■ 800 Telephone Number ■ Total No. make-downs Overall

Source: A.3, A.4, A.5, A.6, F.2
 Calculation: Total Incoming Calls / Total Customers
 Year: 1999

2-01 Revised Final



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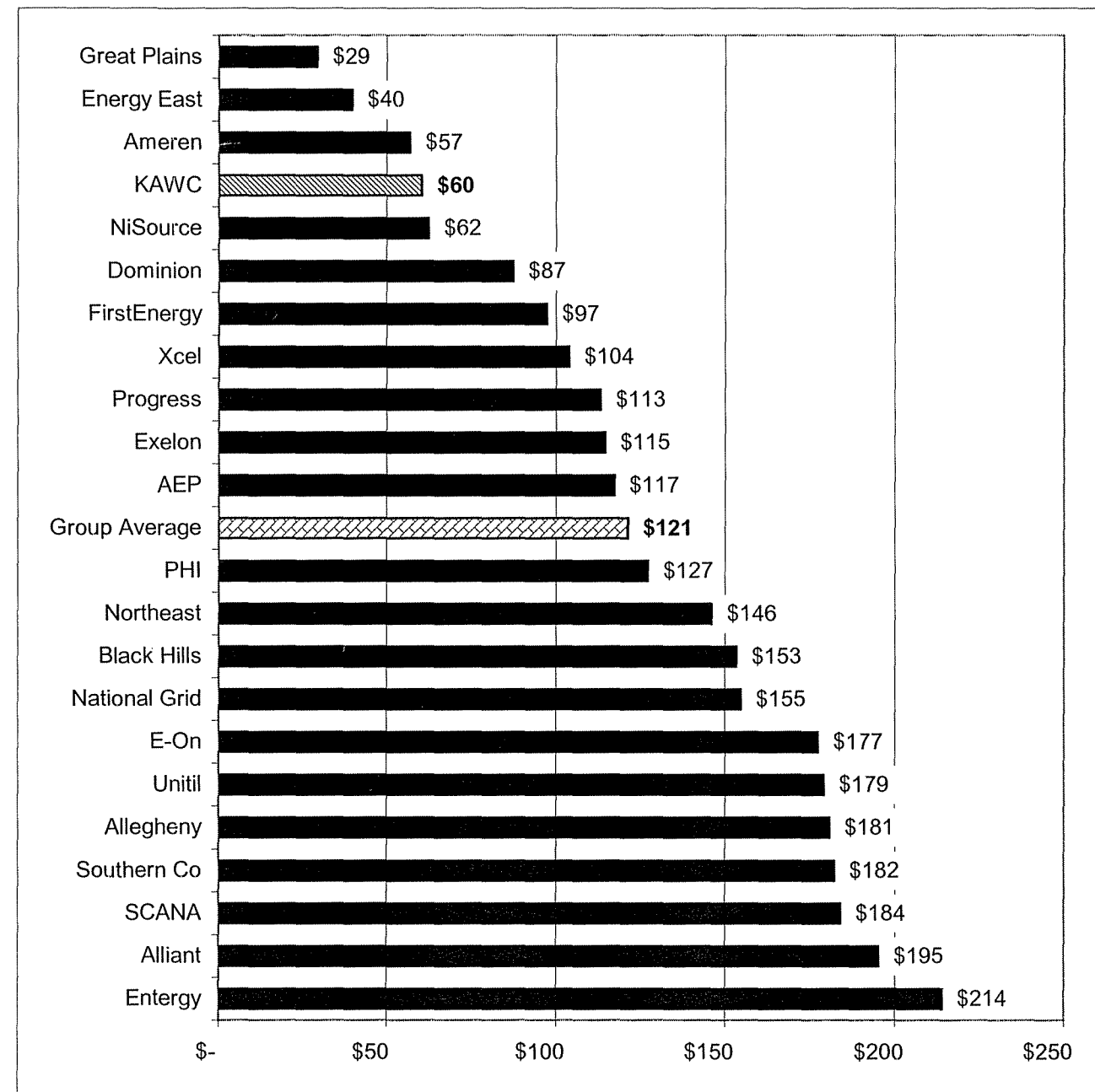


**Kentucky American Water Company
American Water Call Center Average Calls Per Customer
Company Witness - Patrick Baryenbruch**

	Total Calls	Total Cust	Avg Call/Cust
2007	4,402,125	3,313,560	1.33

Kentucky American Water Company
Schedule 12 - Analysis of Service Company Costs Per Customer (Per FERC Form 60)
Company Witness: Patrick Baryenbruch

Service Company	Regulated-Related Service Company Expenses	Regulated Customers	Cost Per Customer
Entergy	\$577,888,199	2,700,000	\$ 214
Alliant	\$271,699,070	1,391,111	\$ 195
SCANA	\$201,773,073	1,096,500	\$ 184
Southern Co	\$797,546,235	4,377,000	\$ 182
Allegheny	\$282,814,747	1,564,600	\$ 181
Unitil	\$20,594,686	115,016	\$ 179
E-On	\$217,407,263	1,226,000	\$ 177
National Grid	\$1,035,633,886	6,700,000	\$ 155
Black Hills	\$21,082,895	137,500	\$ 153
Northeast	\$277,010,764	1,897,946	\$ 146
PHI	\$243,035,785	1,910,000	\$ 127
Group Average	\$7,472,408,901	61,578,912	\$ 121
AEP	\$609,081,044	5,191,000	\$ 117
Exelon	\$673,934,773	5,880,000	\$ 115
Progress	\$351,126,895	3,100,000	\$ 113
Xcel	\$530,060,443	5,100,000	\$ 104
FirstEnergy	\$437,978,488	4,500,000	\$ 97
Dominion	\$366,876,751	4,200,000	\$ 87
NiSource	\$239,515,541	3,839,439	\$ 62
KAWC	\$ 7,064,978	117,119	\$ 60
Ameren	\$193,350,213	3,400,000	\$ 57
Energy East	\$109,303,764	2,752,800	\$ 40
Great Plains	\$14,694,385	500,000	\$ 29



Kentucky American Water Company Schedule 12 - FERC Form 60 Database Company Witness: Patrick Baryenbruch

Table with columns: Utility, Filer, Service, Svc Cat, Salaries, Off Supplies, Admin Exp Cr, O/S Svcs, Prop Insur, Inj & Damages, Pen & Ben, Reg Com Exp, Adv Exp, Misc Gen Exp, Rents, Depr/Amort, Taxes, Non IT, Income Tax, Def IT, Def IT Cr, ITC, Donations, Other Deduct, Int on LT Debt, Int on Affli Debt, Other Int Exp, Overhead, Other Accts, Total Cost Pool, Regulated, Regulated Cost Pool. Rows include various departments like Accounting, Finance, Operations, and Marketing.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: Michael A. Miller

171. List each internal audit completed, scheduled, or in progress at the Company for 2005, 2006, 2007, 2008, 2009 and 2010. For each, list subject of audit, date of audit, date of report and title of report.

Response:

Subject of Audit	Date of Audit	Date of Report	Title of Report
Kentucky American Water - Central District	2005	12/13/05	Kentucky - American Water Company A0160/2005/A/26
Kentucky American Water	2008	07/18/08	AWWS - Kentucky American Water A0160/2008/A

The Company is not given advance notice of an internal audit. Therefore, the Company is not aware of any scheduled for 2009 or 2010.

For the electronic version, refer to KAW_R_AGDR1#171_122308.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: Michael A. Miller/Keith Cartier

172. Provide a copy of the Company's most recent operations audit.

Response:

The Company interprets this request to mean a company-wide operations audit. The Company does not have such a document. The Company did perform a Management Audit at the Commission's direction in 1991 which includes a review of the Company's operations. That document was filed with the Commission and believes the Attorney General has a copy of that document.

For the electronic version, refer to KAW_R_AGDR1#172_122308.pdf.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: Michael A. Miller

173. Provide as complete a breakdown as possible of the expenses billed by American Water or American Water Works Service Company ("AWWSC") and included in jurisdictional expense for 2005, 2006, 2007, 2008 and forecasted for the years 2009 and 2010. Include separately (even if they are incorporated into one "management fee" expense):
- a. labor;
 - b. employee benefits (by type);
 - c. employment taxes;
 - d. outside services;
 - e. promotional, institutional and/or corporate advertising;
 - f. contributions (by entity);
 - g. dues to organizations and social clubs (by entity);
 - h. computer time;
 - i. regulatory costs (list docket no., jurisdictional entity, dates and description);
 - j. travel costs;
 - k. lobbying or politically related activities;
 - l. miscellaneous. (describe)

Identify all assumptions and provide all workpapers, calculations and source documents relied upon in projecting the 2009 base year and 2010 test year forecasted level of expense.

Response:

Please see the following detail of management fee expense below. In addition, please see the assumptions used to create the 2009 and 2010 AWWSCo. forecasts.

Resp	Description	2,005	2,006	2,007	2,008	2,009	2,010
a.	Labor	2,791,148	2,600,283	2,821,368	2,831,372	3,677,245	3,677,245
b	Incen Plan-Off-Annual	304,272	196,806	178,948	280,422	437,247	437,247
b	Incen Plan-Off-Long Term	9,634	85,050	85,587	35,456	131,159	131,159
b	Retention/Completion	-	109,953	49,770	23,192	-	-
b	Other Compensation Exp	-	-	-	41,010	-	-
b	Benefit Overhead *	974,358	1,035,679	1,220,101	1,281,745	1,343,986	1,343,986
c	Employment Taxes	436	1,038	1,313	9,659	309,773	309,773
d	Outside Services	1,332,657	1,052,342	1,533,459	900,546	615,608	615,608
e	Promotion and Advertising	22,785	22,219	24,662	24,079	30,294	30,294
f	Charitable Donations	719	8,385	7,527	4,798	9,106	9,106
f	Community Relations	9,943	340	1,169	1,786	5,051	5,051
g	Dues and Memberships	16,961	9,611	12,146	10,853	22,141	22,141
h	Software Licenses & Support	83,483	77,590	27,908	23,064	41,604	41,604
i	Regulatory Costs	-	-	-	-	-	-
j	Meals and Travel	43,200	22,769	25,522	22,725	41,712	41,712
k	Lobbying	-	-	-	-	-	-
l	Miscellaneous	323,089	1,390,349	1,526,743	1,767,223	947,665	947,665
	Total Management Fees	5,912,684	6,612,414	7,516,223	7,257,930	7,612,592	7,612,592

* Benefit Overhead includes pension, PBOP, DCP, 401(k), EIP, group insurance and other related benefit costs

2009 -2010 Service Company Budget Assumptions

Inflation Rate	2.50%
Bonus Calculation (as a percentage of target)	100.00%
Merit Increase	4.00%
Alton Union Increase	3.25%
Pensacola Union Increase	3.50%
Group Insurance	\$ 11,238
Group Insurance - Monthly	\$ 937
401(k) - Before 2005 (1/1/06)	2.50%
401(k) - After 2005 (1/1/06)	4.00%
401(k) - Before 2005 Participation	72.00%
401(k) After 2005 Participation	72.00%
DCA	5.25%
DCA Participation	100%
FUTA	0.80%
FUTA Limit	\$ 7,000
FICA	6.20%
FICA Limit	\$ 106,100
FICA Medicare	1.45%
SUTA	0.93%
SUTA Limit	\$ 239

For the electronic version, refer to KAW_R_AGDR1#173_122308.pdf.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: Keith Cartier

174. Please provide jurisdictional totals and amounts by payee, and an explanation of the services provided, for all amounts charged to outside services during 2007 and 2008 and as budgeted for the 12 months ended January 31, 2009 and forecasted for the 12 months ended May 31, 2010.

Response:

Please see attached. As for “an explanation of the services provided,” due to the tremendous volume of the line item entries, an explanation is not readily available for each of the line item entries on the spreadsheet. However, for many of the line item entries on the spreadsheet, the vendor name is indicative of the reason the payment occurred. If the Attorney General seeks an explanation of the services provided for a reasonable number of specific line item entries, the Company will endeavor to provide them.

For the electronic version, refer to KAW_R_AGDR1#174_122308.pdf.

KAW AG DR 174

Object	Business Unit	Description	Year		Budget	Budget
			2007	2008	12 ME 0109	12 ME 0510
532000	120105	Acc August Progress Billing	-			
		Amortize PwC Audit Fees	58,316	63,330		
		Amortize PWC Audit Fees 07.08		2,830		
		Price WaterhouseCoopers LLP-RE	32,653	18,438		
		PWC accrual for 2007 fees		-		
		PWC Prog Bill Audit Accl	(1,055)			
		RC PWC Q3 fee from exp to PPO		(9,512)		
		Recl PS41622727 PWC 6-18-07inv	3,420			
		reclass pwc disbursement	2,465			
		True Up Prepaid Other	5,112			
		True Up Prepaid Other 02.08		98		
		True Up Prepaid Other 11.08		(1,947)		
		True Up Prepaid Other 12.07	127			
532000 Total			101,038	73,236	72,206	75,402
533000	120105	Accr Legal Fees-Stoll Keenon	(10,780)			
		Accrue Jan Legal Fees	-			
		Cravath, Swaine & Moore Legal	1,023			
		Fayette County Clerk - PO/REMI		13		
		Kentucky State Treasurer		20		
		King & Spalding Legal Fees	409	375		
		KY Workbasket Accrual 06.08		-		
		Owen County Clerk		35		
		SE Region Legal Accrual 10.08		-		
		Southeast Legal Accrual 11.08		-		
		Stoll Keenon Ogden PLLC-PO/REM	823			
	120115	Accrue Jan Legal Fees	-			
		Accrue Legal Fees	-			
		Accrue Legal Fees 02.07	-			
		Accrue Legal Fees Stoll, Keen,	-			
		April Legal Acc - Stoll Keenon	-			
		Baker Donelson Bearman & Cald	262			
		BPCORR RECLASS ACQUISTION COST		(8,003)		
		Greenbaum Doll & McDonald		54,451		
		Greenebaum Doll & McDonald PLL		28,361		
		KY Workbasket Accrual 02.08		-		
		KY Workbasket Accrual 03.08		-		
		KY Workbasket Accrual 04.08		-		
		KY Workbasket Accrual 05.08		-		
		KY Workbasket Accrual 08.08		-		
		KY Workbasket Accrual 09.08		-		
		Legal Accrual 04.07	-			
		Legal Accrual 05.08		-		
		Legal Accrual 07.08		-		
		Legal Accrual 09.08		0		
		Legal Accrual 10.07	0			
		Legal Fees Stoll Keenon & Park	-			
		March Legal Fees - Stoll Keeno	-			
		Miscellaneous Journal Entry	-			
		Reaccrue May legal exp	-			
		SE Region Legal Accrual 10.08		(0)		
		SER Legal Accrual	(0)			
		SER Legal Accrual 01.08		-		
		SER Legal Accrual 02.08		-		

KAW AG DR 174

Object	Business Unit	Description	Year		Budget	Budget
			2007	2008	12 ME 0109	12 ME 0510
		SER Legal Accrual 04.08		-		
		SER Legal Accrual 06.07	-			
		SER Legal Accrual 06.08		-		
		SER Legal Accrual 07.07	-			
		SER Legal Accrual 08.08		-		
		SER Legal Accrual 09.07	-			
		SER Legal Accrual 11.07	-			
		SER Legal Accrual 12.07	2,935	(2,935)		
		Southeast Legal Accrual 11.08		(0)		
		Stoll Keenon Ogden		(1,000)		
		Stoll Keenon Ogden PLLC-PO/REM	66,603	57,893		
	120117	Work Basket Accrl Feb 07	-			
	120251	KY Workbasket Accrual 05.08		-		
	123205	Stoll Keenon Ogden PLLC-PO/REM	4,315			
533000 Total			65,589	129,211	75,300	78,129
535000	120103	To record Sabrix Est Accrual	(284)			
	120105	110105.535000.16T		167		
		Accr Accenture Cnslt Apr & May	-			
		Accr Accenture for June 06	-			
		accrual for invoices	-			
		Accrue Accenture	4,877			
		ACCRUE ACCENTURE (SE)	-			
		accrue for misc. invoices	-			
		Accrue Invoices Rec'd Not Vouc	-			
		Computershare	551			
		Computershare Investor Service	8,441	10,210		
		CP	1,329	1,084		
		Creative Landscaping - ACH	681	8,485		
		Creative Landscaping-PO/REMIT	5,470			
		Happy's General Contracting- R	667			
		HDR Engineering Inc - ALL USE	1,248	2,099		
		HDR Engineering, Inc - REMIT	490			
		Invoices Rec'd Not Vouchered	-			
		KY PTP 5 Accrual 06.08		-		
		KY Workbasket Accrual 04.08		-		
		KY Workbasket Accrual 05.08		-		
		KY Workbasket Accrual 09.08		-		
		Lexington Tree Service Inc-PO/	1,236			
		NEI Global Relocation - All Us		4,125		
		Quest Diagnostics - PO/REMIT		1		
		Quest Engineers Inc-PO/REMIT	1,055			
		Rec'd but not Invoiced		-		
		Recl Accenture to corr Sub	30,292			
		reclass accenture invoices	9,745			
		reclass miscoded invoice	4,877			
		rv standing SER Accenture		(4,877)		
		SABRIX NO TAX CHARGED ACR	291			
		Salser, James E		3,610		
		TEK Systems-REMIT		502		
		To record Sabrix Est Accrual	(432)			
		Work Basket Accrl Feb 07	-			
		Workbasket Accrual		-		
	120113	Accrue August 08 Utilities		-		

KAW AG DR 174

Object	Business Unit	Description	Year		Budget	Budget
			2007	2008	12 ME 0109	12 ME 0510
		Accrue October Phone Charges		-		
		Electronic Environmental Solut	1,178			
		Industrial Lighting and Supply		800		
		INSIGHT		1,553		
		Insight - Cable/Internet	1,834	772		
		J&J Systems Plus Inc-PO/REMIT	468			
		Kentucky Underground Storage I	1,767	1,807		
		Laser Images Inc - PO/REMIT	804	1,120		
		Nov Phone accrual SER		-		
		Randy Walker Electric-PO/REMIT	789	966		
		Rec'd KY PTP 5 Accrual 10.08		-		
		SABRIX NO TAX CHARGED ACR	125	85		
		SABRIX VENDOR TAX COMPARE	5			
		Sept Phone Accrual		-		
		To record Sabrix Est Accrual	(117)			
		VeBridge	481			
	120114	Alliance Staffing(Office staff	5,108			
		BP RECLASS TANK COSTS		4,800		
		Workbasket Accrual - Dec 06	(2,054)			
	120115	Alliance Staffing(Office staff	905			
		Volt Services Group		379		
	120118	Bluegrass Community Technical		270		
		Employment Advisory Services I	1,000			
		GROTT LOCKSMITH CENTER		87		
		KCTCS-PO/REMIT	290			
		Robert Half International Inc		19,375		
		Volt (Services Group)- PO/REMI	6,300			
	120119	0307 PCARD ACCRUAL	-			
		Accrue for Good/ Services Recd		-		
		accrue for misc. invoices	-			
		Accrue Inv Rec'd Not Vouchered	-			
		Accrue Invoices Rec'd Not Vouc	-			
		Accrue P-Card 03.07	-			
		All Blinds LLC	1,300			
		B&DS REFRIGERATION	403			
		B.L. RADDEN & SON INC	315			
		BIG AUGER MACHINE & TOOL,	230			
		Charles W Buford & Sons Inc -	146	956		
		Claude Smith Painting & Wallpa		2,265		
		CLEAN SWEEP CAR WASH	31			
		COIT CLEANING	842			
		COMMONWEALTH COMMUNICATIO	720	889		
		Commonwealth Communications of	14,293	13,221		
		Commonwealth Communications Sy	-	492		
		DIXON ELECTRIC	555	860		
		Dixon Electric Inc-PO/REMIT	3,154	2,304		
		Eades, Stanley R	1,480	340		
		Evergreen Environmental		985		
		FAST SIGNS		173		
		Fast Signs-PO/REMIT		68		
		Frantz Inc-PO/REMIT		155		
		GROTT LOCKSMITH CENTER	140	65		
		Hales Cleaning Service - ACH		180		

KAW AG DR 174

Object	Business Unit	Description	Year		Budget	Budget
			2007	2008	12 ME 0109	12 ME 0510
		Happy's General Contracting- R		10,605		
		Hartford Steam Boiler Inspecti	25			
		Harvey's Environmental Service	805			
		Invoices Rec'd Not Vouchered	-			
		J&J Systems Plus Inc-PO/REMIT	140			
		KY Dept of Housing Bldgs & Con		100		
		KY PTP 5 ACCRUAL 01.08		-		
		KY PTP 5 Accrual 04.08		-		
		KY PTP5 Accrual 08.08		-		
		KY PTP5 Accrual 09.08		-		
		KY Workbasket Accrual 04.08		-		
		KY Workbasket Accrual 07.08		-		
		KY Workbasket Accrual 10.07	-			
		Landmark Sprinkler - PO - REMI		385		
		LEXINGTON WINDOW CLEANING	850	925		
		LOCKER SPECIALTIES	65			
		Master Carpet Care Inc - PO/RE	400			
		MICROBAC KY DIV	295			
		Microbac Laboratories Inc	1,030	1,338		
		Murray Guard Inc-PO/REMIT	39,755	35,045		
		Newtech Systems Inc	360			
		Overhead Door Co of Lexington	1,321	2,265		
		Pcard Accrual 2/07	-			
		Pearce Blackburn Roofing Inc	352			
		PIERATTS		306		
		PTP 5 Accrual 02.08		-		
		PTP 5 Accrual 03.08		-		
		PTP 5 Accrual 12.07	715	(715)		
		RACO INDUSTRIES LLC	128			
		Rec'd but not Invoiced		-		
		Rec'd KY PTP 5 Accrual 10.08		0		
		received not invoiced	-			
		ROTO-ROOTER	150			
		SABRIX NO TAX CHARGED ACR	408	153		
		SABRIX VENDOR TAX COMPARE	18	20		
		SIMPLEX GRINNELL WEB P	67			
		SimplexGrinnell - CH 10320 RE	3,774	411		
		SKI'S LOCKSMITH		166		
		Stanley R Eades PhD	1,045	2,875		
		To record Sabrix Est Accrual	(227)			
		UFIRST LAUNDRY SVCS	129			
		UniFirst Corporation	220			
		Unmapped P-Card for Kentucky	-			
		Vulcan Fire Systems Inc-PO/REM	310	175		
		WM SUPERCENTER	44			
	120121	Creative Co-op LLC		150		
		Volt (Services Group)- PO/REMI	1,162			
	120201	Accrue for Good/ Services Recd		-		
		accrue for misc. invoices	-			
		Accrue Invoices Rec'd Not Vouc	-			
		ANGLERS OUTPOST		596		
		BIG AUGER MACHINE & TOOL,	190			
		Creative Landscaping - ACH	176	6,236		

KAW AG DR 174

Object	Business Unit	Description	Year		Budget	Budget
			2007	2008	12 ME 0109	12 ME 0510
		Creative Landscaping-PO/REMIT	18,197			
		Herb Geddes Fence Co Inc-PO/RE	520			
		Ivey Mechanical Service	442	455		
		KY PTP 5 Accrual 04.08		-		
		KY PTP 5 Accrual 06.08		-		
		KY PTP5 Accrual 07.08		-		
		KY PTP5 Accrual 08.08		-		
		KY PTP5 Accrual 09.08		-		
		Lexington Tree Service Inc-PO/	5,961	8,842		
		Rec'd but not Invoiced		-		
		Rec'd KY PTP 5 Accrual 10.08		-		
		SABRIX NO TAX CHARGED ACR	162			
		Stephen Hillenmeyer Landscape		15,714		
		TO CORRECT CHARGES	(298)			
		To record Sabrix Est Accrual	(69)			
	120205	0307 ACCENTURE-ECIS SUPPORT	-			
		Accenture 1mo accrual		-		
		Accenture accrual		-		
		Accenture accrual July		-		
		accenture accrual November		-		
		Accenture acrl 1mo		-		
		Accenture acrl Sep		-		
		Accenture, LLP-REMIT	54,659	66,046		
		accr Accenture Apr,May		-		
		Accr Accenture ECIS for Jan 07	-			
		Alliance Data Systems Inc -REM	697	13,391		
		correct je24020822		(8,922)		
		KY Workbasket Accrual 08.08		-		
		Rec'd April Accenture ECIS App		-		
		Recl Accenture to corr Sub	(30,292)			
		reclass accenture invoices	(9,745)			
		reclass alliance to prepaid		(4,456)		
		reclass miscoded invoice	(4,877)			
		VeBridge	900			
	120206	0407 P CARD ACCRUAI	-			
		Accrue Additional PTP 5 Accrua		-		
		Accrue for Good/ Services Recd		-		
		accrue for misc. invoices		-		
		Accrue Inv Rec'd Not Vouchered		-		
		Accrue Invoice Images for Dec	1,560	(1,560)		
		Accrue October Phone Charges		-		
		Adjust PTP 5 Accr KY Undergrou		-		
		AT Systems Central Inc - PO/RE	5,423	1,877		
		AUTOMATIC RAIN	128			
		Benchmark Landscape Irrigation	197			
		BIG AUGER MACHINE & TOOL,	9,177	5,149		
		BLUEGRASS IRRIGATION AND	531			
		Bonded Chemicals Inc-REMIT		4,040		
		Brandeis Machinery & Supply -	3,697			
		CHAPMAN PRINTING		224		
		CHAPMAN PRINTING CO	1,368	676		
		Charles W Buford & Sons Inc -		371		
		CITY ELECTRIC MOTOR		38		

KAW AG DR 174

Object	Business Unit	Description	Year		Budget	Budget
			2007	2008	12 ME 0109	12 ME 0510
		CJ Hughes Construction Co Inc		8,500		
		COMMONWEALTH COMMUNICATIO	2,469	909		
		Correct April JE Duplication	555			
		Creative Landscaping - ACH		7,822		
		Creative Landscaping-PO/REMIT	2,769			
		Cumberland Trucking Inc	60			
		DITCH WITCH TRENCHING	276			
		DIXON ELECTRIC	210			
		Dixon Electric Inc-PO/REMIT	973			
		DR VAN BUSSUM		195		
		EQUIPMENT SALES	532			
		Equipment Sales & Rental - PO/		182		
		EQUIPMENT SALES & RENTALS	273	877		
		Frantz Inc-PO/REMIT		1,765		
		Garda CL Central Inc		3,494		
		GENERAL RUBBER & PLA	10			
		Grasshopper Lawn Care-REMIT	16,164	21,501		
		GROTT LOCKSMITH CENTER	300	230		
		Grott Locksmith Center Inc		73		
		Happy's General Contracting- R	980	1,629		
		HARBOR STEEL		141		
		Herrick Company Inc		2,175		
		HG Wilson & Sons Contractors I	7,868	1,543		
		Horton, Beverly Petty Cash		1		
		INDUSTRIAL SCIENTIFIC	467			
		Intelliwire	105	179		
		INVISBLEFENCOFTHBLUEGR		111		
		ltron-PO/REMIT	5,681	1,740		
		Jan 07 Workbasket Accri	-			
		Ken Tyson Plumbing	179	448		
		KEN TYSON PLUMBING INC		190		
		Kentucky Underground Protectio	24,910	30,263		
		Kings Helper Inc-REMIT	630	1,610		
		KY P-Card Accl - 08/08		0		
		KY PCARD UNMAPPED 10/07	-			
		KY PTP 5 ACCRUAL 01.08		-		
		KY PTP 5 Accrual 04.08		-		
		KY PTP 5 Accrual 06.08		-		
		KY PTP5 Accrual 07.08		-		
		KY PTP5 Accrual 08.08		-		
		KY PTP5 Accrual 09.08		-		
		KY unmapped accrual 0708		0		
		KY Unmapped P-card - 06/08		-		
		KY UNMAPPED PCARD ACCRL 09/07	(0)			
		KY unmapped pcard accrual 1108		0		
		KY Workbasket Accrual 01.08		0		
		KY Workbasket Accrual 03.08		-		
		KY Workbasket Accrual 04.08		-		
		KY Workbasket Accrual 05.08		-		
		KY Workbasket Accrual 06.08		-		
		KY Workbasket Accrual 07.08		-		
		KY Workbasket Accrual 08.07	-			
		KY Workbasket Accrual 08.08		-		

KAW AG DR 174

Object	Business Unit	Description	Year		Budget	Budget
			2007	2008	12 ME 0109	12 ME 0510
		KY Workbasket Accrual 09.08		-		
		KY Workbasket Accrual 10.07	-			
		KY Workbasket Accrual 10.08		-		
		KY Workbasket Accrual 11.07	0			
		KY Workbasket Accrual July 07	-			
		Lexington Tree Service Inc-PO/ LOCKITUP	1,275	1,082		
		LYNN IMAGING FRONT COUNT MAILROOM,THE	96			19
		Metrocall - REMIT	180	323		
		Miscellaneous Journal Entry	369			
		Neptune Technology	(555)			522
		Nov Phone accrual SER				-
		ORKIN, INC	255	747		
		Payroll Labor Distribution		1,058		
		Perfection Services-PO/REMIT	3,658	1,848		
		POWERS TRANSMISSIONS	2,137	1,028		
		PTP 5 Accrual - Supplement		-		
		PTP 5 Accrual 02.08		-		
		PTP 5 Accrual 03.08		-		
		PTP 5 Accrual 12.07	725	(725)		
		Randy Walker Electric-PO/REMIT		3,205		
		Rec'd but not Invoiced		-		
		Rec'd KY PTP 5 Accrual 10.08		-		
		Reverse Sabrix fro KY Per Cole	(555)			
		Rio Grande Fence -Remit	825			
		S AND T FENCING	115			
		Sab Rev EDR 1Qtr 2008		(0)		
		SABRIX NO TAX CHARGED ACR	1,094	108		
		SABRIX VENDOR TAX COMPARE	40			
		Saf ti co Inc - PO/REMIT	84	38		
		Sept Phone Accrual		-		
		Signal Boards Inc - REMIT	48			
		SUPERIOR HOSE & FITTING	10	62		
		THE KING'S HELPER	90			
		THE KINGS HELPER INC	2,094			
		THE MAILROOM		193		
		THE UPS STORE	92	143		
		THOROUGHbred CHEVROLET		26		
		TO CORRECT ACCOUNT #	(1,418)			
		To record Sabrix Est Accrual	(890)			
		TRACER ELECTRONICS		269		
		TruGreen Chemlawn-PO/REMIT	394	263		
		Underground Utility Services I		-		
		United Rentals (GA) - REMIT		86		
		UNITED RENTALS #D		56		
		United Rentals (North America)	1,469			
		UNMAPPED PCARD TRANS	-			
		Unprocessed KY P-card Trans	-			
		USA Blue Book	597			
		VeBridge	5,614	2,197		
		Volt (Services Group)- PO/REMI	32,848			
		Volt Management Corp		2,647		

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Object	Business Unit	Description	Year		Budget	Budget
			2007	2008	12 ME 0109	12 ME 0510
		Volt Services Group	20,025	40,175		
		WAL-MART		2		
		WILSON BROTHERS RENTAL	16	143		
		Wilson Brothers Rentals & Sale		8		
		Workbasket Accrual 09.07	-			
		WW GRAINGER		64		
		ZORESCO EQUIPMENT CO	477			
	120217	ART GUILD BINDERS		114		
		Evergreen Environmental		1,526		
		HACH COMPANY		304		
		KY PCARD UNMAPPED 10/07	-			
		KY UNMAPPED - DEC 2007	114	(114)		
		KY unmapped accrual 0708		-		
		SCIENTIFIC EQUIPMENT SRVC	2,924			
		SIEMENS WATER TEC01 OF	746			
		Siemens Water Technologies Cor		3,807		
		SIEMENS WATER TECHNOLOGY	3,462	5,397		
		TRINSOFTLLC		473		
		U.S. FILTER CORP.	4,721			
	120250	accrue for misc. invoices	-			
		ADS Environmental Services Inc		3,338		
		Christopher Excavating		3,865		
		COMMONWEALTH COMMUNICATIO	57			
		Creative Landscaping - ACH		9,666		
		Creative Landscaping-PO/REMIT	4,412			
		Elite Pest Control Company		175		
		Fayette Htg & Air Conditioning	190			
		HAPPY THE GLASS MAN	146			
		IVEY MECHANICAL CO LLC	1,370			
		Ivey Mechanical Service	220			
		KY PTP5 Accrual 09.08		-		
		Liab for Unmapped P-Card 06.07	-			
		LYNN IMAGING FRONT COUNT		24		
		PTP 5 Accrual 02.08		-		
		PTP 5 Accrual 03.08		-		
		PURAFIL INC	2,000			
		PURDON RENTAL CENTER INC.	115			
		Rec'd but not Invoiced		-		
		SABRIX NO TAX CHARGED ACR	124			
		To record Sabrix Est Accrual	(78)			
		Tri State Roofing	487			
		YALE KENTUCKIANA		217		
		Yale Kentuckiana Inc		1,542		
	120251	Accrue for Invoices received		-		
		Accrue for Good/ Services Recd		-		
		accrue for misc. invoices	-			
		Accrue Invoices Rec'd Not Vouc	-			
		ADS Environmental Services Inc	2,409	6,019		
		ART GUILD BINDERS		162		
		Backtrack Employment Screening		46		
		CHAPMAN PRINTING		1,021		
		Clearview Prof Window Cleaning	600			
		Creative Landscaping - ACH	647	35,215		

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Object	Business Unit	Description	Year		Budget	Budget
			2007	2008	12 ME 0109	12 ME 0510
		Creative Landscaping-PO/REMIT	40,281			
		GROTT LOCKSMITH CENTER		521		
		Invoices Rec'd Not Vouchered	-			
		Ivey Mechanical Service	1,584	2,236		
		KY PTP 5 Accrual 06.08		-		
		KY PTP5 Accrual 08.08		-		
		KY PTP5 Accrual 09.08		-		
		KY UNMAPPED - DEC 2007	80	(80)		
		KY Workbasket Accrual 01.08		-		
		KY Workbasket Accrual 08.08		-		
		KY Workbasket Accrual 10.08		-		
		Leak Eliminators - Remit	8,702	7,040		
		LEXINGTON OUTDOOR POWER		466		
		Lexington Tree Service Inc-PO/	18,002	7,541		
		Martins Sanitation Svc	2,945			
		May 07 Work Basket Accl	-			
		Monthie Mechanical Inc		435		
		PTP 5 Accrual 03.08		-		
		Quest Diagnostics - PO/REMIT		8		
		Rec'd but not Invoiced		-		
		ROTO ROOTER		671		
		Roto Rooter - KY	100			
		Roto-Rooter - Remit (KY)	5,423			
		SABRIX NO TAX CHARGED ACR	284	11		
		Stephen Hillenmeyer Landscape		2,463		
		TO CORRECT CHARGES	(1,250)			
		To record Sabrix Est Accrual	(50)			
		Workbasket Accrual 09.07	-			
		Yale Kentuckiana Inc		1,152		
	123005	Creative Landscaping-PO/REMIT	228			
		KY Workbasket Accrual 08.07	-			
		Richardson, Charlie	375			
		Riddles Landscaping & Lawn Car	1,400			
		Ron's Heating & Air Inc	150			
		SABRIX NO TAX CHARGED ACR	135			
		SMG #16 CRTNDN	90			
		To record Sabrix Est Accrual	(135)			
	123006	Bowlin Energy LLC	1,740			
		C B Construction Co-PO/REMIT	12,316			
		FedEx - PO/REMIT ALL USE	20			
		KY PTP 5 Accrual 04.08		-		
		Riddles Landscaping & Lawn Car	4,670			
		SABRIX NO TAX CHARGED ACR	72			
	123017	Reclass P-Card Errors 05.08		350		
		SCIENTIFIC EQUIPMENT SRVC	346	297		
		Siemens Water Technologies Cor		613		
		SIEMENS WATER TECHNOLOGY	545	1,498		
		U.S. FILTER CORP.	856			
	123201	ADS Environmental Services Inc	1,817	2,109		
		C B Construction Co-PO/REMIT	100			
		City of Owenton City Clerk	31,183			
		Cobb, Rodney		4,590		
		Kentucky Window Cleaning	80			

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Object	Business Unit	Description	Year		Budget	Budget
			2007	2008	12 ME 0109	12 ME 0510
		KY PTP5 Accrual 08.08		-		
		KY PTP5 Accrual 09.08		-		
		KY Workbasket Accrual 01.08		-		
		Rec'd but not Invoiced		-		
		Rec'd KY PTP 5 Accrual 10.08		-		
		REVERSED DUPLICATED ST	(262)			
		SABRIX NO TAX CHARGED ACR	2,215	49		
		Service Specialties	2,861	439		
		SSC OWENTON COOP	63			
		To record Sabrix Est Accrual	(8)			
	123205	Cobb, Rodney		200		
		KY PTP5 Accrual 09.08		-		
		KY Workbasket Accrual 10.08		-		
		Rec'd but not Invoiced		-		
		Rio Grande Fence -Remit	1,338			
		SABRIX NO TAX CHARGED ACR	6			
		Special T Cleaning	700			
		Tectonic Engrg & Surveying Con		1,500		
		To record Sabrix Est Accrual	(6)			
	123206	Accrue for Good/ Services Recd		-		
		Cobb, Rodney		16,564		
		Glenns Repair		320		
		KY PTP5 Accrual 08.08		-		
		KY PTP5 Accrual 09.08		-		
		Petzinger Welding		75		
		Rec'd but not Invoiced		-		
		Rec'd KY PTP 5 Accrual 10.08		-		
		TLF PETALS ON THE SQUA		178		
535000	Total		525,352	508,493	555,791	719,307
535001	120115	Volt Services Group		1,358		
	120206	Volt (Services Group)- PO/REMI	16,029			
		Volt Management Corp		1,232		
		Volt Services Group	1,402	1,043		
535001	Total		17,431	3,633	54,230	-
536000	120201	Fouser Environmental Services	160			
		SABRIX NO TAX CHARGED ACR	10			
		SABRIX-Reverse Incorr PCode		(10)		
	120217	Appalachian States Analytical		127		
		Beckmar Environmental Laborort	655			
		Engineering Performance Soluti		1,800		
		FOUSER ENVIRONMENTAL S	1,007			
		Fouser Environmental Services	629	263		
		GREEN WATER LABORATORIES		875		
		KY PTP5 Accrual 07.08		-		
		MICROBAC KY TESTING	489			
		Northern Kentucky University	443	885		
		RECL TO CORRECT BUS. UNIT	143			
		reclass P Cards	85			
		reclass pc	386			
		reclass pc 6.29	(0)			
		SABRIX NO TAX CHARGED ACR	38	5		
		SABRIX-Reverse Incorr PCode		(43)		
		TESTAMERICA		1,500		

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Object	Business Unit	Description	Year		Budget	Budget
			2007	2008	12 ME 0109	12 ME 0510
	123017	Accrue P-Card 03.07	-			
		Appalachian States Analytical		64		
		FOUSER ENVIRONMENTAL S	5,134			
		Fouser Environmental Services	4,096	3,412		
		KY Workbasket Accrual 10.07	-			
		MICROBAC KY TESTING	241			
		RECL TO CORRECT BUS. UNIT	175			
		reclass pc	193			
		SABRIX NO TAX CHARGED ACR	246	138		
		SABRIX-Reverse Incorr PCode		(338)		
536000	Total		14,127	8,678	-	304
Grand Total			723,538	723,252	757,527	873,142