

RESPONSE TO PSC

PSC CASE NO. 2008-00250

ITEM 7

Frankfort Electric and Water Plant Board
Response to PSC Order Dated: 7-2-2008
Case No. 2008-00250

ITEM 7: Payroll Allocations

Response: All employees, except those in Administration, Information Technology, Human Resources and Support Services, spend 100% of their time working in their assigned department. That is, water department employees spend 100% of their time working for the water department and do not perform work for other departments.

Employee salaries are allocated using several different methods. Employee salaries in the electric, water and cable departments are allocated using Method 1 and 100% of the salary is charged to the department. (Item 6, Ex. 3.) Method 1 is used for the majority of FEWPB's employees.

Employees salaries not attributable to the electric, water or cable departments are allocated using methods 3, 5 or 8. (Item 6, Ex. 3.)

RESPONSE TO PSC

PSC CASE NO. 2008-00250

ITEM 8

Frankfort Electric and Water Plant Board
Response to PSC Order Dated: 7-2-2008
Case No. 2008-00250

ITEM 8: Joint or shared costs, allocation procedures and internal memorandums regarding the same.

Response: 8(a): Total expense amounts and the amount allocated per division are found in the general ledger. (Item 4.)
The basis for the allocations is explained in the Response to Item 6.

8(b): *The procedures used to allocate joint and shared costs are explained in the Response to Item 6, Ex. 3.*

8(c): No internal memorandums, etc. regarding allocation procedures.

RESPONSE TO PSC

PSC CASE NO. 2008-00250

ITEM 9

Frankfort Electric and Water Plant Board
Response to PSC Order Dated: 7-2-2008
Case No. 2008-00250

ITEM 9: Depreciation Schedules

Response: Ex. 1 – Depreciation Schedules FY 2006-2007.

WATER TREATMENT SYSTEM DEPRECIATION SCHEDULE				SA 310-332	50 YEARS	
FY 06-07						
DATE		ADV. USED	COST	ACCD DEP 6/30/2006	CURR DEP	ACCD DEP 6/30/2007
6/30/1975			\$ 5,984,732.93	\$ 3,710,534.46	\$ 119,694.66	\$ 3,830,229.12
6/30/1976			\$ 960,684.02	\$ 588,123.32	\$ 19,213.68	\$ 607,337.00
6/30/1977			\$ 16,736.62	\$ 10,036.49	\$ 334.73	\$ 10,371.22
6/30/1985			\$ 2,151.85	\$ 913.92	\$ 43.04	\$ 956.96
6/30/1986			\$ 2,633.93	\$ 1,003.92	\$ 52.68	\$ 1,056.60
6/30/1988			\$ 23,518.57	\$ 8,482.75	\$ 470.37	\$ 8,953.12
6/30/1990			\$ 920.67	\$ 296.86	\$ 18.42	\$ 315.28
6/30/1991			\$ 16,714.28	\$ 5,088.65	\$ 334.29	\$ 5,422.94
6/30/1992			\$ 51,336.82	\$ 14,589.33	\$ 1,026.74	\$ 15,616.07
6/30/1993			\$ 138,634.49	\$ 37,055.27	\$ 2,772.69	\$ 39,827.96
6/30/1994			\$ 14,113.20	\$ 3,562.72	\$ 282.26	\$ 3,844.98
6/30/1995			\$ 72,762.45	\$ 16,475.63	\$ 1,455.25	\$ 17,930.88
6/30/1996			\$ 1,126,089.27	\$ 229,464.34	\$ 22,521.79	\$ 251,986.13
6/30/1997			\$ 715,056.82	\$ 136,808.51	\$ 14,301.14	\$ 151,109.65
6/30/1998			\$ 521,502.36	\$ 90,878.37	\$ 10,430.05	\$ 101,308.42
6/30/1999			\$ 50,595.87	\$ 7,545.27	\$ 1,011.92	\$ 8,557.19
6/30/2000			\$ 183,306.02	\$ 23,704.71	\$ 3,666.12	\$ 27,370.83
6/30/2001			\$ 62,642.15	\$ 6,838.34	\$ 1,252.84	\$ 8,091.18
6/30/2002			\$ 73,403.75	\$ 6,516.94	\$ 1,468.08	\$ 7,985.02
6/30/2003			\$ 137,948.43	\$ 9,475.36	\$ 2,758.97	\$ 12,234.33
6/30/2004			\$ 158,641.88	\$ 7,507.27	\$ 3,172.83	\$ 10,680.10
6/30/2005			\$ 41,909.17	\$ 1,470.28	\$ 838.18	\$ 2,308.46
6/30/2006			\$ 741,259.86	\$ 4,009.01	\$ 14,825.20	\$ 18,834.21
7/1/2006	BALANCE	\$ -	\$ 11,097,295.41	\$ 4,920,381.72	\$ 221,945.93	\$ 5,142,327.65
8-1			\$ -		\$ -	\$ 5,142,327.65
9-1			\$ -		\$ -	\$ 5,142,327.65
10-1			\$ -		\$ -	\$ 5,142,327.65
1-Nov			\$ -		\$ -	\$ 5,142,327.65
12-1			\$ -		\$ -	\$ 5,142,327.65
1-1			\$ 13,825.00		\$ 138.25	\$ 5,142,465.90
2-1			\$ -		\$ -	\$ 5,142,465.90
3-1			\$ 418.30		\$ 2.79	\$ 5,142,468.69
4-1			\$ 15,800.00		\$ 79.00	\$ 5,142,547.69
5-1			\$ 27,875.04		\$ 92.94	\$ 5,142,640.63
6-1			\$ 11,850.00		\$ 19.74	\$ 5,142,660.37
6-30			\$ 15,800.00		\$ -	
TOTALS		\$ -	\$ 85,568.34		\$ 222,278.65	
YTD GROSS			\$ 11,182,863.75			
JULY		\$ 18,495.49	\$ 18,495.49			
AUGUST		\$ 18,495.49	\$ 36,990.98			
SEPTEMBER		\$ 18,495.50	\$ 55,486.48			
OCTOBER		\$ 18,495.49	\$ 73,981.97			
NOVEMBER		\$ 18,495.50	\$ 92,477.47			
DECEMBER		\$ 18,495.49	\$ 110,972.96			
JANUARY		\$ 18,518.54	\$ 129,491.50			
FEBRUARY		\$ 18,518.54	\$ 148,010.04			
MARCH		\$ 18,519.23	\$ 166,529.27			
APRIL		\$ 18,545.57	\$ 185,074.84			
MAY		\$ 18,592.04	\$ 203,666.88			
JUNE		\$ 18,611.77	\$ 222,278.65			

WATER DISTRIBUTION SYSTEM DEPRECIATION SCHEDULE				SA 340-349	50 YEARS	
FY06-07						
DATE	ADV. USED	COST	ACCD DEP 6/30/2006	CURR DEP	ACCD DEP 6/30/2007	
7/1/2006	\$ -	\$ 25,990,561.11	\$ 7,976,902.86	\$ 535,131.34	\$ 8,512,034.20	
8-1	\$ -	\$ 59,552.56		\$ 1,091.84	\$ 8,513,126.04	
9-1	\$ -	\$ 102,563.76		\$ 1,709.33	\$ 8,514,835.37	
10-1	\$ -	\$ 110,956.14		\$ 1,664.34	\$ 8,516,499.71	
11-1	\$ -	\$ 43,048.25		\$ 574.01	\$ 8,517,073.72	
12-1	\$ -	\$ 69,452.66		\$ 810.23	\$ 8,517,883.95	
1-1	\$ -	\$ 97,517.71		\$ 975.18	\$ 8,518,859.13	
2-1	\$ -	\$ 76,082.88		\$ 634.07	\$ 8,519,493.20	
3-1	\$ -	\$ 69,665.77		\$ 464.39	\$ 8,519,957.59	
4-1	\$ -	\$ 141,967.52		\$ 709.84	\$ 8,520,667.43	
5-1	\$ -	\$ 72,650.08		\$ 242.22	\$ 8,520,909.65	
6-1	\$ -	\$ 338,071.83		\$ 563.23	\$ 8,521,472.88	
6-30	\$ -	\$ 175,450.76		\$ -	\$ 8,521,472.88	
TOTALS	\$ -	\$ 1,356,979.92		\$ 544,570.02		
NET PLANT		\$ 27,347,541.03				
JULY	\$ 44,594.28	\$ 44,594.28				
AUGUST	\$ 44,693.54	\$ 89,287.82				
SEPTEMBER	\$ 44,864.47	\$ 134,152.29				
OCTOBER	\$ 45,049.40	\$ 179,201.69				
NOVEMBER	\$ 45,121.15	\$ 224,322.84				
DECEMBER	\$ 45,236.89	\$ 269,559.73				
JANUARY	\$ 45,399.42	\$ 314,959.15				
FEBRUARY	\$ 45,526.24	\$ 360,485.39				
MARCH	\$ 45,642.34	\$ 406,127.73				
APRIL	\$ 45,878.95	\$ 452,006.68				
MAY	\$ 46,000.06	\$ 498,006.74				
JUNE	\$ 46,563.28	\$ 544,570.02				

RESPONSE TO PSC

PSC CASE NO. 2008-00250

ITEM 10

Frankfort Electric and Water Plant Board
Response to PSC Order Dated: 7-2-2008
Case No. 2008-00250

ITEM 10: Trial Balance/Audit Adjustments

Response: Ex. 1 – Test Period Trial Balance

Ex. 2 – Fiscal Year 2007-2008 Trial Balance

Ex. 3 – Test Period Audit Adjustments

Date: Wednesday, July 30, 2008
 Time: 10:01AM
 User: staylor

Frankfort Plant Board
Trial Balance - Combined Totals

Page: 1 of 21
 Report: 01610A.rpt
 Company: 00001

Periods: 01-07 Through 12-07 As of: 7/27/2008 Ledger ID: 00001

Account	Subaccount	Description	Beginning	Period Activity		Ending	Adjustment	Adjustment Balance
			Balance	Debit	Credit	Balance		
101210	01	HEAD END PLANT	556,619.74	0.00	0.00	556,619.74		
101215	01	CABLE DISTRIBUTION PLAN	10,416,028.80	698,174.91	0.00	11,114,203.71		
101220	01	CABLE PLANT EQUIPMENT	1,298,180.86	8,092.76	0.00	1,306,273.62		
101225	01	CHANNEL 10 EQUIPMENT	966,576.71	59,033.69	0.00	1,025,610.40		
101230	01	CABLE TV EQUIPMENT	617,362.59	10,400.73	0.00	627,763.32		
101235	01	CABLE FSN PLANT	22,129,773.08	2,145,269.63	0.00	24,275,042.71		
101310	01	SOURCE OF SUPPLY LAND	21,924.72	0.00	0.00	21,924.72		
101311	01	SOURCE OF SUPPLY STRUC	285,610.00	0.00	0.00	285,610.00		
101313	01	SOURCE OF SUPPLY RIVER	1,153,591.97	0.00	0.00	1,153,591.97		
101315	01	SOURCE OF SUPPLY GALLE	125,854.45	0.00	0.00	125,854.45		
101316	01	SOURCE OF SUPPLY SUPPL	27,322.33	0.00	0.00	27,322.33		
101320	01	PUMPING PLANT LAND	2,436.08	0.00	0.00	2,436.08		
101321	01	PUMPING STRUCTURES & IN	156,906.00	0.00	0.00	156,906.00		
101325	01	PUMPING EQUIPMENT	1,129,734.77	0.00	0.00	1,129,734.77		
101330	01	TREATMENT PLANT LAND	14,076.65	0.00	0.00	14,076.65		
101331	01	TREATMENT STRUCTURES /	2,638,922.28	85,568.34	0.00	2,724,490.62		
101332	01	TREATMENT EQUIPMENT	5,540,916.16	0.00	0.00	5,540,916.16		
101340	01	DISTRIBUTION PLANT LAND	168,082.36	0.00	0.00	168,082.36		
101341	01	DISTRIBUTION STRUCTURE	137,923.71	113,633.00	0.00	251,556.71		
101342	01	DISTRIBUTION RESERVOIRE	8,330,318.34	4,299.80	0.00	8,334,618.14		
101343	01	DISTRIBUTION TRANSMISSI	13,791,332.35	966,214.74	0.00	14,757,547.09		
101344	01	DISTRIBUTION FIRE MAINS	73,685.89	31,755.84	0.00	105,441.73		
101345	01	DISTRIBUTION SERVICES	1,274,672.52	151,516.57	0.00	1,426,189.09		
101346	01	DISTRIBUTION METERS	1,406,086.84	28,825.99	0.00	1,434,912.83		
101347	01	DISTRIBUTION METER INSTI	29,202.61	7,535.36	0.00	36,737.97		
101348	01	DISTRIBUTION HYDRANTS	705,706.25	53,198.62	0.00	758,904.87		
101349	01	OTHER DISTRIBUTION PLAN	73,550.24	0.00	0.00	73,550.24		
101351	01	ELECTRIC TRANSMISSION	117,476.57	0.00	0.00	117,476.57		
101352	01	ELECTRIC TRANSMISSION S	1,465,973.94	0.00	0.00	1,465,973.94		
101353	01	ELECTRIC STATION EQUIPM	5,606,940.18	2,118.64	0.00	5,609,058.82		
101355	01	ELECTRIC TRANS POLES TC	757,977.12	27,531.48	0.00	785,508.60		
101356	01	ELECTRIC TRANS OVERHEA	1,881,939.77	541.68	0.00	1,882,481.45		
101360	01	ELECTRIC DISTRIBUTION LA	49,885.14	0.00	0.00	49,885.14		
101361	01	ELECTRIC DIST STRUCT & IN	546,214.18	1,879.11	0.00	548,093.29		
101362	01	ELECTRIC DIST STATION EQ	8,357,229.53	817,951.69	0.00	9,175,181.22		
101363	01	ELECTRIC DIST STORAGE B.	36,077.03	0.00	0.00	36,077.03		
101364	01	ELECTRIC DISTRIBUTION PC	1,738,816.24	135,543.40	0.00	1,874,359.64		
101365	01	ELECTRIC DIST OVERHEAD	5,536,109.24	117,463.37	0.00	5,653,572.61		
101366	01	ELECTRIC DIST UNDERGROU	2,372,064.26	128,633.10	0.00	2,500,697.36		
101367	01	ELECTRIC DIST UNDERGROU	4,894,439.92	323,857.03	0.00	5,218,296.95		
101368	01	ELECTRIC DIST LINE TRANS	7,135,337.46	187,771.35	0.00	7,323,108.81		
101369	01	ELECTRIC DIST. SERVICES	2,624,595.73	93,107.04	0.00	2,717,702.77		

Date: Wednesday, July 30, 2008
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Frankfort Plant Board
Trial Balance - Combined Totals

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 Report: 01610A.rpt
 Company: 00001

Periods: 01-07 Through 12-07 As of: 7/27/2008 Ledger ID: 00001

Account	Subaccount	Description	Beginning	Period Activity		Ending	Adjustment	
			Balance	Debit	Credit	Balance	Adjustment	Balance
101370	01	ELECTRIC DISTRIBUTION M/	1,021,427.50	24,970.76	0.00	1,046,398.26		
101371	01	ELECTRIC SECURITY LIGHT	260,261.33	11,066.85	0.00	271,328.18		
101373	01	ELECTRIC STREET LIGHTS &	836,464.16	12,148.12	0.00	848,612.28		
101389	01	GENERAL LAND	85,000.00	0.00	0.00	85,000.00		
101390	01	GENERAL STRUCTURES ANI	2,341,403.22	151,008.70	0.00	2,492,411.92		
101391	01	GENERAL OFFICE EQUIPME	6,687,245.15	49,566.90	0.00	6,736,812.05		
101392	01	GENERAL TRANSPORT EQU	3,829,097.73	156,178.89	0.00	3,985,276.62		
101393	01	GENERAL STORES EQUIPME	44,885.22	1,883.06	0.00	46,768.28		
101394	01	GENERAL TOOLS SHOP & G	370,035.53	0.00	0.00	370,035.53		
101395	01	GENERAL LABORATORY EQ	52,192.48	0.00	0.00	52,192.48		
101396	01	GENERAL POWER OPERATE	1,869,634.09	122,773.23	0.00	1,992,407.32		
101397	01	GENERAL COMMUNICATION	345,499.24	1,793.00	0.00	347,292.24		
101398	01	GENERAL MISCELLANEOUS	640,420.16	29,808.96	0.00	670,229.12		
101399	01	GENERAL COMPUTER EQUIP	0.00	512,517.40	0.00	512,517.40		
107215	01	CONSTRUCTION CABLE DIS	0.00	624,969.57	624,969.57	0.00		
107220	01	CONSTRUCTION CABLE EQL	0.00	34,639.20	34,639.20	0.00		
107225	01	CONSTRUCTION CHANNEL 1	0.00	35,728.59	35,728.59	0.00		
107230	01	CONSTRUCTION CABLE TV I	0.00	11,284.37	11,284.37	0.00		
107235	01	CONST. FSN PLANT	0.00	1,985,434.36	1,985,434.36	0.00		
107331	01	CONSTRUCTION TREATMEN	0.00	69,768.34	69,768.34	0.00		
107341	01	CONSTRUCT WATER DIST S	0.00	111,241.00	111,241.00	0.00		
107342	01	CONSTRUCT DIST RESERVI	0.00	5,629.40	5,629.40	0.00		
107343	01	CONSTRUCT WATER DISTRI	0.00	833,110.33	833,110.33	0.00		
107344	01	CONSTRUCT DISTRIBUTION	0.00	31,638.64	31,638.64	0.00		
107345	01	CONSTRUCT WATER DISTRI	0.00	122,082.02	122,082.02	0.00		
107346	01	PURCHASE WATER METERS	0.00	26,977.71	26,977.71	0.00		
107347	01	CONSTRUCT WATER DIST. M	0.00	7,535.36	7,535.36	0.00		
107348	01	CONSTRUCT WATER DIST H	0.00	44,644.30	44,644.30	0.00		
107353	01	CONSTRUCT ELECT TRANS	0.00	2,118.64	2,118.64	0.00		
107355	01	CONSTRUCTION ELECT TRA	0.00	3,515.49	3,515.49	0.00		
107356	01	CONSTRUCT ELECT TRAN O	0.00	64.30	64.30	0.00		
107361	01	CONSTRUCT ELECT DIST ST	0.00	1,879.11	1,879.11	0.00		
107362	01	CONSTRUCT ELECT DIST ST	0.00	835,094.97	835,094.97	0.00		
107364	01	CONSTRUCT ELECT DISTRIE	0.00	68,516.65	68,516.65	0.00		
107365	01	CONSTRUCT ELECT DIST OX	0.00	102,658.80	102,658.80	0.00		
107366	01	CONSTRUCT ELECT UNDER	0.00	111,540.15	111,540.15	0.00		
107367	01	CONSTRUCT ELECT UG CON	0.00	293,901.96	293,901.96	0.00		
107368	01	CONSTRUCT ELECT DIST LI	0.00	164,158.81	164,158.81	0.00		
107369	01	CONSTRUCT ELECT DIST SE	0.00	79,733.22	79,733.22	0.00		
107370	01	CONSTRUCT ELECTRIC DIST	0.00	17,644.07	17,644.07	0.00		
107371	01	CONSTRUCT SECURITY LIGI	0.00	9,811.05	9,811.05	0.00		
107373	01	CONSTRUCT STREET LIGHT	0.00	14,637.91	14,637.91	0.00		

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Frankfort Plant Board
Trial Balance - Combined Totals

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 Report: 01610A.rpt
 Company: 00001

Periods: 01-07 Through 12-07 As of: 7/27/2008 Ledger ID: 00001

Account	Subaccount	Description	Beginning	Period Activity		Ending	Adjustment	Adjustment Balance
			Balance	Debit	Credit	Balance		
107390	01	CONSTRUCT GEN STRUCTU	0.00	51,760.55	51,760.55	0.00		
107391	01	CONSTRUCT OFFICE FURNA	0.00	70,783.50	70,783.50	0.00		
107392	01	PURCHASE TRANSPORT EQ	0.00	112,674.89	112,674.89	0.00		
107393	01	PURCHASE STORES EQUIPM	0.00	1,883.06	1,883.06	0.00		
107396	01	PURCHASE POWER OPERAT	0.00	141,169.84	141,169.84	0.00		
107397	01	PURCHASE COMMUNICATIO	0.00	1,793.00	1,793.00	0.00		
107398	01	PURCHASE MISCELLANEOU	0.00	33,365.91	33,365.91	0.00		
107399	01	PURCHASE COMPUTER EQL	0.00	482,289.00	482,289.00	0.00		
108210	01	DEPRECIATION HEAD END	-454,141.31	0.00	23,432.30	-477,573.61		
108215	01	DEPRECIATION CABLE DIST	-6,244,717.13	0.00	577,038.44	-6,821,755.57		
108220	01	DEPRECIATION CABLE EQUI	-578,991.06	0.00	74,203.40	-653,194.46		
108225	01	DEPRECIATION CHANNEL 1C	-510,890.81	0.00	49,721.99	-560,612.80		
108230	01	DEPRECIATION CABLE TV E	-320,215.36	0.00	38,653.39	-358,868.75		
108235	01	DEPRECIATION FSN CABLE	-5,802,725.29	0.00	1,535,404.15	-7,338,129.44		
108311	01	DEPRECIATION S O S STRUC	-177,919.16	0.00	5,740.63	-183,659.79		
108313	01	DEP. SOURCE OF SUPPLY R	-617,518.65	0.00	23,186.77	-640,705.42		
108315	01	DEP. SOS GALLERIES & TUN	-78,191.48	0.00	2,529.66	-80,721.14		
108316	01	DEP. SOS SUPPLY MAINS	-1,530.63	0.00	549.18	-2,079.81		
108321	01	DEP PUMP STRUCTURES	-97,351.86	0.00	3,153.77	-100,505.63		
108325	01	DEPRECIATION PUMP. EQUI	-616,008.75	0.00	22,707.24	-638,715.99		
108331	01	DEPRECIATION TREATMENT	-1,551,661.23	0.00	53,041.29	-1,604,702.52		
108332	01	DEPRECIATION TREATMENT	-1,780,199.96	0.00	111,370.11	-1,891,570.07		
108341	01	DEPRECIATION DIST STRUC	-53,251.14	0.00	2,908.69	-56,159.83		
108342	01	DEPRECIATION DIST RESV &	-1,872,333.50	0.00	175,679.41	-2,048,012.91		
108343	01	DEPRECIATION TRANS & DIS	-4,847,802.22	0.00	290,847.65	-5,138,649.87		
108344	01	DEPRECIATION FIRE MAINS	-91,780.62	0.00	1,553.96	-93,334.58		
108345	01	DEPRECIATION SERVICES	-174,477.66	0.00	26,881.78	-201,359.44		
108346	01	DEPRECIATION METERS	-593,874.57	0.00	29,653.18	-623,527.75		
108347	01	DEPRECIATION METER INAT	-12,195.25	0.00	615.86	-12,811.11		
108348	01	DEPRECIATION HYDRANTS	-242,791.11	0.00	1,551.14	-244,342.25		
108349	01	DEPRECIATION OTHER T& D	-88,396.79	0.00	14,882.75	-103,279.54		
108352	01	DEPRECIATION ELECTRIC TI	-1,393,668.81	0.00	36,943.02	-1,430,611.83		
108353	01	DEPRECIATION ELE STATIO	-5,313,173.39	0.00	141,296.72	-5,454,470.11		
108355	01	DEPRECIATION ELECT TRAN	-307,986.41	0.00	19,101.28	-327,087.69		
108356	01	DEPRECIATION TRANS OH C	-1,773,913.37	0.00	47,425.51	-1,821,338.88		
108361	01	DEPRECIATION ELECT DIST	-331,873.18	0.00	13,764.76	-345,637.94		
108362	01	DEPRECIATION ELECT DIST	-2,303,600.51	0.00	210,604.95	-2,514,205.46		
108363	01	DEPRECIATION ELECT DIST	-18,723.12	0.00	909.14	-19,632.26		
108364	01	DEPRECIATION ELECT DIST	-580,910.36	0.00	43,818.74	-624,729.10		
108365	01	DEPRECIATION ELECT DIST	-3,339,313.61	0.00	139,511.79	-3,478,825.40		
108366	01	DEPRECIATION ELEC UG CC	-514,359.83	0.00	59,776.81	-574,136.64		
108367	01	DEPRECIATION ELECT UG C	-1,058,510.28	0.00	123,341.51	-1,181,851.79		

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Account	Subaccount	Description	Beginning	Period Activity		Ending	Adjustment	Adjustment Balance
			Balance	Debit	Credit	Balance		
108368	01	DEPRECIATION ELECT DIST	-3,370,630.72	0.00	179,812.86	-3,550,443.58		
108369	01	DEPRECIATION ELECT DIST	-1,564,264.67	0.00	66,140.68	-1,630,405.35		
108370	01	DEPRECIATION ELECT DIST	-680,276.04	0.00	25,740.31	-706,016.35		
108371	01	DEPRECIATION ELECT SECL	-38,638.55	0.00	6,558.68	-45,197.23		
108373	01	DEPRECIATION ELEC STREE	-493,830.07	0.00	21,079.23	-514,909.30		
108390	01	DEPRECIATION GENRAL PL/	-1,227,567.51	0.00	117,479.08	-1,345,046.59		
108391	01	DEPRECIATION GENERAL OI	-4,348,816.67	0.00	459,784.22	-4,808,600.89		
108392	01	DEPRECIATION GENERAL TI	-2,454,793.10	0.00	273,829.89	-2,728,622.99		
108393	01	DEPRECIATION GENERAL S	-41,307.35	0.00	1,537.68	-42,845.03		
108394	01	DEPRECIATION GEN TOOLS	-327,923.85	0.00	9,337.27	-337,261.12		
108395	01	DEPRECIATION GENERAL L/	-49,669.31	0.00	1,443.91	-51,113.22		
108396	01	DEPRECIATION GENERAL P/	-1,525,827.15	0.00	92,930.97	-1,618,758.12		
108397	01	DEPRECIATION GENERAL C/	-191,513.10	0.00	23,638.31	-215,151.41		
108398	01	DEPRECIATION GENERAL M	-502,965.90	0.00	99,523.88	-602,489.78		
108399	01	DEPRECIATION COMPUTER	0.00	0.00	45,263.74	-45,263.74		
123600	01	CONSOLIDATED ACQUISITIC	772,200.00	0.00	140,400.00	631,800.00		
124100	01	INVESTMENT CONTRACT FU	500,000.00	783,475.15	0.00	1,283,475.15		
125100	01	INVESTMENT REVENUE BON	671,000.00	0.00	0.00	671,000.00		
126300	01	INVESTMENT DEPRECIATIOI	1,088,540.12	91,856.26	0.00	1,180,396.38		
128500	01	INVESTMENT CLUBHOUSE F	75,000.00	0.00	0.00	75,000.00		
131010	01	IMPREST ELECTRIC & WATE	40,000.00	0.00	0.00	40,000.00		
131050	01	CASH CASH WORKING FUNI	3,003.43	1,462.49	0.00	4,465.92		
131100	01	CASH CONTRACT FUND	510,080.30	1,227,989.09	682,620.89	1,055,448.50		
131200	01	CASH REVENUE BOND SINK	39,341.22	108,593.32	0.00	147,934.54		
131250	01	CASH REV. BOND INT & RED	352,977.50	1,002,241.28	713,185.61	642,033.17		
131300	01	CASH DEPRECIATION FUND	2,010.22	13.30	0.00	2,023.52		
131350	01	CASH PAYROLL FUND	0.00	2,980.87	2,980.87	0.00		
131510	01	FSN CONSTRUCTION FUND :	2,278.85	0.00	2,278.85	0.00		
136350	01	OPERATIONS AND MAINTEN	379,001.05	9,305,821.71	10,454,947.39	-770,124.63		
136400	01	REVENUE FUND FARMERS E	1,862,716.63	11,424,724.95	11,178,230.07	2,109,211.51		
136450	01	REVENUE STATE NATIONAL	3,781,381.28	10,052,979.49	10,945,359.72	2,889,001.05		
136600	01	CLUBHOUSE CASH FUND	47,489.33	9,443.98	0.00	56,933.31		
136700	01	REVENUE ACCT. REPUBLIC	17,826.71	27,399.91	0.00	45,226.62		
142100	01	ACCOUNTS RECEIVABLE EL	6,783,600.02	2,692,069.85	1,946,881.84	7,528,788.03		
142160	01	ACCTS REC. ADVERTISING	156,318.03	216,219.73	136,045.36	236,492.40		
142200	01	UNBILLED ACCOUNTS RECE	1,217,993.00	35,907.00	0.00	1,253,900.00		
143100	01	MISCELLANEOUS ACCOUNT	231,724.44	234,920.37	102,868.37	363,776.44		
143300	01	ACCOUNTS RECEIVABLE RE	7,245.08	16,338.73	12,592.82	10,990.99		
144110	01	ACCRUED BAD DEBTS	-16,000.00	105,433.79	114,733.79	-25,300.00		
154100	01	INVENTORY MATERIALS ANI	3,806,152.38	968,201.33	264,985.22	4,509,368.49		
154120	01	DRUMS CLEARING	500.00	0.00	0.00	500.00		
165100	01	PREPAID INSURANCE	608,473.45	685,727.27	683,151.84	611,048.88		

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			Balance	Debit	Credit	Balance		
171100	01	INTEREST CONTRACT FUND	4,819.69	25,605.22	19,531.53	10,893.38		
171200	01	INTEREST REVENUE BOND	6,471.28	21,465.67	22,241.91	5,695.04		
171300	01	INTEREST DEPRECIATION F	10,497.85	36,439.91	36,919.26	10,018.50		
171500	01	INTEREST CLUBHOUSE	2,110.03	4,193.03	0.00	6,303.06		
174100	01	SELF INSURANCE FUND	41,000.00	0.00	4,210.48	36,789.52		
174200	01	RETIREMENT PLAN ASSETS	368,869.43	0.00	0.00	368,869.43		
181100	01	UNAMORTIZED DEBT DISCO	215,295.15	0.00	16,046.76	199,248.39		
		Total Assets	97,603,934.49	52,900,815.51	49,351,792.33	101,152,957.67		
215100	01	PRIOR YEARS RETAINED EA	40,733,231.03	0.00	0.00	40,733,231.03		
215220	10	REVENUE CONTROL	0.00	956,198.18	1,624,114.82	667,916.64		
215220	20	REVENUE CONTROL	0.00	78,355.74	1,039,032.72	960,676.98		
215220	30	REVENUE CONTROL	0.00	228,997.82	1,342,992.92	1,113,995.10		
221100	01	WATER TREATMENT PLANT	10,535,000.00	520,000.00	0.00	10,015,000.00		
221300	01	CONSOLIDATED BOND	1,333,628.44	215,999.44	0.00	1,117,629.00		
224100	01	BOND ANTICIPATION NOTE	1,850,000.00	0.00	0.00	1,850,000.00		
224200	01	RETIREMENT PLAN NOTE	267,161.85	267,161.85	0.00	0.00		
224300	01	FSN 1999 NOTE	4,074,000.00	44,000.00	0.00	4,030,000.00		
224310	01	FSN 2000 NOTE 2	7,429,828.60	100,000.00	0.00	7,329,828.60		
224320	01	FSN 2001 NOTE 3	5,846,038.20	239,376.80	0.00	5,606,661.40		
224330	01	FSN 2003 NOTE 4	7,459,044.00	303,213.00	0.00	7,155,831.00		
224340	01	FSN 2004 NOTE 5	4,252,153.05	63,410.20	151,442.15	4,340,185.00		
232100	01	POWER BILL / ACCOUNTS P,	5,800,485.40	2,835,858.25	3,195,249.88	6,159,877.03		
232150	01	ACCOUNTS PAYABLE MISCE	904,661.36	790,578.16	867,772.07	981,855.27		
232155	01	ACCOUNTS PAYABLE ACCR	310,692.13	946,109.47	969,583.39	334,166.05		
232200	01	ACCOUNTS PAYABLE CONTI	2,251,061.83	113,980.26	1,403,113.52	3,540,195.09		
232300	01	ACCOUNTS PAYABLE SEWE	714,011.73	483,201.97	655,743.24	886,553.00		
232400	01	ACCOUNTS PAYABLE WINTE	178.97	318.96	309.63	169.64		
232500	01	FUTURE INSURANCE CLAIM	41,000.00	4,210.48	0.00	36,789.52		
232600	01	ACCRUED PAYROLL PAYABI	355,106.35	355,106.35	371,617.59	371,617.59		
232650	01	ACCRUED VACATION PAYAE	514,788.22	82,942.88	93,928.49	525,773.83		
235100	01	ACCOUNTS PAYABLE CUST	1,290,013.63	0.00	93,397.00	1,383,410.63		
235200	01	CABLE CUSTOMER DEPOSIT	25,838.50	1,245.00	4,970.00	29,563.50		
235300	01	WATER METER DEPOSITS	3,050.00	2,130.88	2,830.88	3,750.00		
235400	01	UNCLAIMED REFUNDS	1,688.33	356.77	4,325.24	5,656.80		
236100	01	PROPERTY TAX PAYABLE	23,001.10	42,166.63	42,166.63	23,001.10		
237100	01	INTEREST ON CUSTOMER D	536,442.62	0.00	53,289.83	589,732.45		
237200	01	INTEREST ON BONDS	69,423.33	1,134,728.95	1,409,181.97	343,876.35		
241100	01	SALES TAX PAYABLE	63,001.85	66,725.79	65,680.32	61,956.38		
241150	01	PAYROLL WITHOLDING PAY,	35,940.38	113,542.00	113,109.42	35,507.80		
241259	01	SCHOOL TAXES PAYABLE	135,580.57	58,953.45	72,057.61	148,684.73		
241275	01	OTHER TAXES	66,067.98	26,201.47	26,734.44	66,600.95		

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			Balance	Debit	Credit	Balance		
241400	01	KY RIVER AUTHORITY FEE	98,476.11	73,574.10	81,385.03	106,287.04		
253100	01	UNEARNED REVENUE	583,338.93	10,917.56	24,556.80	596,978.17		
		Total	97,603,934.49	10,159,562.41	13,708,585.59	101,152,957.67		
		Liabilities						
415100	10	SALES OF MATERIAL	0.00	0.00	4,606.32	4,606.32		
415100	20	SALES OF MATERIAL	0.00	0.00	3,395.63	3,395.63		
415100	30	SALES OF MATERIAL	0.00	0.00	4,782.87	4,782.87		
415400	10	MAPPING INCOME	0.00	3.33	252.52	249.19		
415400	20	MAPPING INCOME	0.00	2.45	186.16	183.71		
415400	30	MAPPING INCOME	0.00	3.47	262.28	258.81		
418200	10	RENT CLUBHOUSE	0.00	0.00	3,242.64	3,242.64		
418200	20	RENT CLUBHOUSE	0.00	0.00	2,390.40	2,390.40		
418200	30	RENT CLUBHOUSE	0.00	0.00	3,366.96	3,366.96		
419050	10	INTEREST CASH WORKING I	0.00	0.00	14.13	14.13		
419050	20	INTEREST CASH WORKING I	0.00	0.00	2.84	2.84		
419050	30	INTEREST CASH WORKING I	0.00	0.00	5.53	5.53		
419100	10	INTEREST CONTRACT FUND	0.00	0.00	14,156.10	14,156.10		
419100	20	INTEREST CONTRACT FUND	0.00	0.00	27,552.28	27,552.28		
419100	30	INTEREST CONTRACT FUND	0.00	0.00	4,074.74	4,074.74		
419200	20	INTEREST REVENUE BOND :	0.00	0.00	34,727.92	34,727.92		
419250	20	INTEREST REV. BOND INTEF	0.00	119.74	3,009.96	2,890.22		
419300	10	INTEREST DEPRECIATION F	0.00	0.00	17,453.05	17,453.05		
419300	20	INTEREST DEPRECIATION F	0.00	0.00	11,492.52	11,492.52		
419300	30	INTEREST DEPRECIATION F	0.00	0.00	28,980.45	28,980.45		
419350	10	INTEREST OPERATIONS ANI	0.00	0.00	6,090.97	6,090.97		
419350	20	INTEREST OPERATIONS ANI	0.00	0.00	1,218.21	1,218.21		
419350	30	INTEREST OPERATIONS ANI	0.00	0.00	2,359.12	2,359.12		
419400	10	INTEREST REV FUND FARM	0.00	0.00	15,179.61	15,179.61		
419400	20	INTEREST REV FUND FARM	0.00	0.00	3,035.92	3,035.92		
419400	30	INTEREST REV FUND FARM	0.00	0.00	5,879.19	5,879.19		
419450	10	INTEREST REVENUE FUND	0.00	0.00	21,596.39	21,596.39		
419450	20	INTEREST REVENUE FUND	0.00	0.00	4,319.30	4,319.30		
419450	30	INTEREST REVENUE FUND	0.00	0.00	8,364.39	8,364.39		
419500	10	INTEREST CLUBHOUSE FUN	0.00	0.00	1,706.71	1,706.71		
419500	20	INTEREST CLUBHOUSE FUN	0.00	0.00	1,258.14	1,258.14		
419500	30	INTEREST CLUBHOUSE FUN	0.00	0.00	1,772.16	1,772.16		
419550	10	INTEREST REV FUND REPUE	0.00	0.00	11.43	11.43		
419550	20	INTEREST REV FUND REPUE	0.00	0.00	2.30	2.30		
419550	30	INTEREST REV FUND REPUE	0.00	0.00	4.49	4.49		
420100	30	BASIC SERVICE REVENUE	0.00	0.00	6,109,345.92	6,109,345.92		
420150	30	DIGITAL BASIC REVENUE	0.00	0.00	666,644.96	666,644.96		
420160	30	DIGITAL PAY REVENUE	0.00	0.00	12,220.86	12,220.86		

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			Balance	Debit	Credit	Balance		
420175	30	PAY PER VIEW REVENUE	0.00	0.00	57,220.90	57,220.90		
420200	30	H B O SERVICE FEES	0.00	0.00	489,168.18	489,168.18		
420300	30	T M C SERVICE FEES	0.00	0.00	71,222.64	71,222.64		
420510	30	CONNECTION CHARGES	0.00	0.00	193,041.00	193,041.00		
420520	30	PAY CHANNEL DISCOUNTS	0.00	181,744.10	0.00	-181,744.10		
420530	30	CABLE PENALTY CHARGES	0.00	0.00	144,737.56	144,737.56		
420600	30	SHOWTIME SERVICE REVENUE	0.00	0.00	125,428.42	125,428.42		
420700	30	CINEMAX SERVICE FEE	0.00	0.00	123,065.48	123,065.48		
420750	30	STARZ/ENCORE	0.00	0.00	181,218.51	181,218.51		
420760	30	WAM/ENCORE	0.00	0.00	1,959.42	1,959.42		
420770	30	WAM/STARZ/ENCORE	0.00	0.00	28,609.27	28,609.27		
420800	30	ENCORE SERVICE REVENUE	0.00	0.00	6,915.88	6,915.88		
420810	30	HOME SECURITY SERVICE	0.00	0.00	246,438.23	246,438.23		
420815	30	HOME SECURITY INSTALLA1	0.00	0.00	62,884.63	62,884.63		
420820	30	HICAP REVENUE	0.00	0.00	196,900.00	196,900.00		
420825	30	LONG DISTANCE REVENUE	0.00	0.00	603,258.60	603,258.60		
420826	30	ACCESS BILLING REVENUE	0.00	0.00	370,939.99	370,939.99		
420830	30	HSDS REVENUE	0.00	0.00	3,197,429.04	3,197,429.04		
420832	30	BUNDLED SERVICE DISC	0.00	343,764.81	0.00	-343,764.81		
420835	30	CLEC LOCAL PHONE REVENUE	0.00	0.00	2,749,594.20	2,749,594.20		
420900	30	ADVERTISING REVENUE	0.00	0.00	772,087.86	772,087.86		
420901	30	PRODUCTION REVENUE	0.00	0.00	26,335.90	26,335.90		
420910	30	LEASE OR SALE CHANNEL	0.00	0.00	168,456.28	168,456.28		
420920	30	SHOPPING CHANNEL REVENUE	0.00	0.00	73,492.58	73,492.58		
420950	30	DIGITAL MUSIC REVENUE	0.00	0.00	5,474.14	5,474.14		
420970	30	CHANNEL 10 REVENUE	0.00	0.00	6,218.10	6,218.10		
420990	30	DARK FIBER REVENUE	0.00	0.00	836,064.29	836,064.29		
421100	10	MISCELLANEOUS INCOME	0.00	0.00	136,938.72	136,938.72		
421100	20	MISCELLANEOUS INCOME	0.00	0.00	166,095.09	166,095.09		
421100	30	MISCELLANEOUS INCOME	0.00	0.00	127,103.23	127,103.23		
421300	10	CAPITAL CONTRIBUTIONS	0.00	0.00	363,726.05	363,726.05		
421300	20	CAPITAL CONTRIBUTIONS	0.00	0.00	644,034.70	644,034.70		
421300	30	CAPITAL CONTRIBUTIONS	0.00	0.00	46,846.34	46,846.34		
440100	10	RESIDENTIAL ELECTRIC	0.00	0.00	12,573,650.18	12,573,650.18		
442100	10	COMMERCIAL 1 PHASE ELECTRIC	0.00	0.00	4,865,619.37	4,865,619.37		
442400	10	LARGE POWER ELECTRIC	0.00	0.00	21,586,744.51	21,586,744.51		
444100	10	ELECTRIC STREET LIGHTING	0.00	0.00	140,208.57	140,208.57		
445100	10	MUNICIPAL ELECTRIC	0.00	0.00	695,632.11	695,632.11		
448100	10	ELECTRIC USED BY ELECTRIC DEPT	0.00	0.00	240,408.05	240,408.05		
448200	10	ELECTRIC USED BY WATER	0.00	0.00	363,323.41	363,323.41		
449100	10	ELECTRIC SECURITY LIGHTING	0.00	0.00	104,099.73	104,099.73		
450100	10	ELECTRIC COLLECTION CHARGES	0.00	0.00	211,340.33	211,340.33		

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			Balance	Debit	Credit	Balance	Adjustment	Balance
			0.00	0.00	14,870.40	14,870.40		
451100	10	MISCELLANEOUS ELECTRIC	0.00	0.00	2,054,487.66	2,054,487.66		
461100	20	RESIDENTIAL CITY WATER	0.00	0.00	1,218,188.56	1,218,188.56		
461200	20	RESIDENTIAL COUNTY WATI	0.00	0.00	1,635,818.08	1,635,818.08		
461300	20	COMMERCIAL CITY WATER	0.00	0.00	827,912.84	827,912.84		
461400	20	COMMERCIAL COUNTY WAT	0.00	0.00	93,442.66	93,442.66		
462100	20	FIRE SPRINKLER SERVICE	0.00	0.00	32,221.03	32,221.03		
462200	20	PRIVATE FIRE HYDRANTS	0.00	0.00	95,522.76	95,522.76		
463100	20	CITY FIRE HYDRANTS	0.00	0.00	1,136,523.91	1,136,523.91		
466100	20	WATER SALES RESALE	0.00	0.00	335,743.41	335,743.41		
466200	20	WATER SALES RESALE-PRC	0.00	0.00	362.43	362.43		
467100	20	WATER USED BY ELECTRIC	0.00	0.00	3,926.05	3,926.05		
467200	20	WATER USED BY WATER DE	0.00	0.00	45,211.55	45,211.55		
470100	20	WATER COLLECTION CHARC	0.00	0.00				
		Total	0.00	525,637.90	67,523,128.20	66,997,490.30		
		Total Income						
			0.00	740,398.61	0.00	740,398.61		
510100	30	CABLE OPERATIONS & MAIN	0.00	374,115.08	1,177.66	372,937.42		
510300	30	CABLE DISTRIBUTION EXPEI	0.00	443,626.25	0.00	443,626.25		
510510	30	HBO EXPENSE	0.00	31,349.40	0.00	31,349.40		
510520	30	TMC EXPENSE	0.00	79,295.05	0.00	79,295.05		
510540	30	SHOWTIME EXPENSE	0.00	51,931.23	0.00	51,931.23		
510550	30	CINEMAX EXPENSE	0.00	2,753.54	0.00	2,753.54		
510560	30	ENCORE EXPENSE	0.00	1,052.83	0.00	1,052.83		
510563	30	WAM/ENCORE EXPENSE	0.00	73,575.07	25,905.66	47,669.41		
510565	30	STARZ/ENCORE	0.00	3,809.00	0.00	3,809.00		
510570	30	DIGITAL MUSIC EXPENSE	0.00	2,865,377.97	0.00	2,865,377.97		
510600	30	SATELLITE STATION EXPEN:	0.00	229,601.38	0.00	229,601.38		
510650	30	DIGITAL STATION EXPENSE	0.00	58,916.18	0.00	58,916.18		
510655	30	DIGITAL PAY STATION EXPE	0.00	43,616.47	0.00	43,616.47		
510660	30	HIGH DEFINITION TV EXPEN	0.00	33,252.52	0.00	33,252.52		
510675	30	PAY PER VIEW EXPENSE	0.00	28,731.92	0.00	28,731.92		
510700	30	POLE RENTAL EXPENSE	0.00	60,694.22	0.00	60,694.22		
510800	30	ROYALTY COPYRIGHT EXPE	0.00	435,645.98	0.00	435,645.98		
520100	30	CHANNEL 10 SALARIES	0.00	49,532.02	0.00	49,532.02		
520200	30	CHANNEL 10 EXPENSES	0.00	52,261.93	0.00	52,261.93		
525200	30	CABLE ADVERTISING EXPEN	0.00	58,322.37	845.25	57,477.12		
525210	30	MARKETING EXPENSES	0.00	41,192.88	0.00	41,192.88		
530110	30	HICAP PAYROLL	0.00	71,435.46	0.00	71,435.46		
530120	30	LONG DISTANCE FSN PAYR	0.00	49,242.37	0.00	49,242.37		
530130	30	HSDS PAYROLL	0.00	428,062.75	0.00	428,062.75		
530140	30	LOCAL PHONE	0.00	69,553.65	0.00	69,553.65		
530150	30	EXPANDED CABLE PAYROLL	0.00	93,361.02	0.00	93,361.02		
530160	30	SECURITY PAYROLL	0.00					

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Account	Subaccount	Description	Beginning	Period Activity		Ending	Adjustment	
			Balance	Debit	Credit	Balance	Adjustment	Balance
530400	30	SECURITY EXPENSE	0.00	5.21	5.21	0.00		
530510	30	HICAP EXPENSE	0.00	5,015.57	0.00	5,015.57		
530520	30	LONG DISTANCE FSN EXPE	0.00	236,940.05	0.00	236,940.05		
530525	30	ACCESS BILLING EXPENSE	0.00	38,820.86	0.00	38,820.86		
530530	30	HSDS EXPENSE	0.00	599,113.27	71,456.87	527,656.40		
530540	30	CLEC EXPENSE	0.00	383,065.63	0.00	383,065.63		
530560	30	SECURITY EXPENSE	0.00	58,916.58	0.00	58,916.58		
555100	10	COST PER KW PURCHASED	0.00	11,545,816.76	0.00	11,545,816.76		
555200	10	COST PER KWH PURCHASE	0.00	18,773,152.58	0.00	18,773,152.58		
555300	10	COST OF FUEL ADJ PURCH	0.00	4,684,207.55	524,790.24	4,159,417.31		
555400	10	SEPA POWER ADJUSTMENT	0.00	0.00	1,215,406.62	-1,215,406.62		
568000	10	ELECT TRANS PAYROLL EX	0.00	101.94	0.00	101.94		
594000	10	ELECT DIST UNDERGROUND	0.00	48,662.13	0.00	48,662.13		
594100	10	ELECT DIST UNDERGROUND	0.00	82,613.81	0.00	82,613.81		
596000	10	ELECT DIST STREET LIGHTS	0.00	15,399.19	0.00	15,399.19		
596100	10	ELECT DIST STREET LIGHT	0.00	31,777.38	0.00	31,777.38		
598000	10	ELECT DISTRIBUTION EXPE	0.00	803,308.57	0.00	803,308.57		
598100	10	ELECT DIST PAYROLL	0.00	997,693.21	0.00	997,693.21		
599000	10	ELECT DIST SECURITY LIGH	0.00	6,371.94	0.00	6,371.94		
623000	20	PUMPING POWER	0.00	418,223.59	0.00	418,223.59		
633000	20	PUMPING MAINTENANCE	0.00	20,772.20	0.00	20,772.20		
641000	20	WATER TREATMENT CHEM	0.00	337,782.70	0.00	337,782.70		
642000	20	WATER TREATMENT LABOR	0.00	313,287.31	0.00	313,287.31		
643000	20	MISCELLANEOUS TREATME	0.00	75,608.19	31,237.66	44,370.53		
644000	20	TREATMENT LABORATORY I	0.00	40,813.96	1,503.74	39,310.22		
644100	20	TREATMENT LABORATORY I	0.00	39,169.52	0.00	39,169.52		
652000	20	WATER TREATMENT MAINT	0.00	1,840.16	757.57	1,082.59		
652100	20	WATER TREATMENT MAINT	0.00	75,536.14	0.00	75,536.14		
677000	20	FIRE HYDRANTS	0.00	8,926.84	0.00	8,926.84		
677100	20	FIRE HYDRANTS PAYROLL	0.00	34,868.18	236.92	34,631.26		
678000	20	WATER DISTRIBUTION EXPE	0.00	412,689.22	5,171.71	407,517.51		
678100	20	WATER DIST PAYROLL	0.00	804,660.22	0.00	804,660.22		
700000	10	ENGINEERING EXPENSE AC	0.00	7,771.62	0.00	7,771.62		
700000	20	ENGINEERING EXPENSE AC	0.00	7,893.69	0.00	7,893.69		
700000	30	ENGINEERING EXPENSE AC	0.00	221.20	0.00	221.20		
700100	10	ENGINEERING PAYROLL	0.00	249,147.56	0.00	249,147.56		
700100	20	ENGINEERING PAYROLL	0.00	186,757.41	0.00	186,757.41		
700100	30	ENGINEERING PAYROLL	0.00	123,850.81	0.00	123,850.81		
902000	10	METER READING EXPENSES	0.00	12,038.88	0.00	12,038.88		
902000	20	METER READING EXPENSES	0.00	8,872.93	0.00	8,872.93		
902100	10	METER READING PAYROLL	0.00	208,079.57	0.00	208,079.57		
902100	20	METER READING PAYROLL	0.00	153,358.02	0.00	153,358.02		

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Account	Subaccount	Description	Beginning	Period Activity		Ending	Adjustment	
			Balance	Debit	Credit	Balance	Adjustment	Balance
903000	10	CUSTOMER RECORDS AND	0.00	8,533.94	0.00	8,533.94		
903000	20	CUSTOMER RECORDS AND	0.00	6,290.97	0.00	6,290.97		
903000	30	CUSTOMER RECORDS AND	0.00	8,870.88	0.00	8,870.88		
903010	10	POSTAGE AND PRINTING	0.00	53,868.15	0.00	53,868.15		
903010	20	POSTAGE AND PRINTING	0.00	39,959.58	0.00	39,959.58		
903010	30	POSTAGE AND PRINTING	0.00	57,792.54	0.00	57,792.54		
903100	10	CUSTOMER RECORDS AND	0.00	276,214.23	0.00	276,214.23		
903100	20	CUSTOMER RECORDS AND	0.00	203,615.07	0.00	203,615.07		
903100	30	CUSTOMER RECORDS AND	0.00	286,793.72	0.00	286,793.72		
903200	10	CASH OVER AND SHORT	0.00	89.65	218.07	-128.42		
903200	20	CASH OVER AND SHORT	0.00	66.09	160.77	-94.68		
903200	30	CASH OVER AND SHORT	0.00	93.10	226.49	-133.39		
903921	10	OFFICE SUPPLIES EXPENSE	0.00	14,771.86	78.22	14,693.64		
903921	20	OFFICE SUPPLIES EXPENSE	0.00	11,085.35	57.66	11,027.69		
903921	30	OFFICE SUPPLIES EXPENSE	0.00	15,291.43	81.22	15,210.21		
904000	10	BAD DEBTS EXPENSE	0.00	112,117.70	0.00	112,117.70		
904000	20	BAD DEBTS EXPENSE	0.00	22,423.56	0.00	22,423.56		
904000	30	BAD DEBTS EXPENSE	0.00	43,423.46	0.00	43,423.46		
905100	10	INFORMATION TECHNOLOGI	0.00	170,055.61	0.00	170,055.61		
905100	20	INFORMATION TECHNOLOGI	0.00	125,358.83	0.00	125,358.83		
905100	30	INFORMATION TECHNOLOGI	0.00	176,569.06	0.00	176,569.06		
905200	10	GIS EXPENSES	0.00	17,141.43	6,793.62	10,347.81		
905200	20	GIS EXPENSES	0.00	7,628.03	0.00	7,628.03		
905200	30	GIS EXPENSES	0.00	10,744.16	0.00	10,744.16		
905210	10	CIS EXPENSES	0.00	55,736.28	0.00	55,736.28		
905210	20	CIS EXPENSES	0.00	41,086.78	0.00	41,086.78		
905210	30	CIS EXPENSES	0.00	57,871.15	0.00	57,871.15		
905300	10	COMPUTER EXPENSE	0.00	27,095.52	0.00	27,095.52		
905300	20	COMPUTER EXPENSE	0.00	19,973.88	0.00	19,973.88		
905300	30	COMPUTER EXPENSE	0.00	28,133.42	0.00	28,133.42		
913000	10	PUBLISHING EXPENSE	0.00	5,837.86	1,665.53	4,172.33		
913000	20	PUBLISHING EXPENSE	0.00	6,883.52	0.00	6,883.52		
913000	30	PUBLISHING EXPENSE	0.00	5,628.53	327.62	5,300.91		
920000	10	ADMINISTRATIVE EXPENSE	0.00	65,593.24	0.00	65,593.24		
920000	20	ADMINISTRATIVE EXPENSE	0.00	49,473.59	0.00	49,473.59		
920000	30	ADMINISTRATIVE EXPENSE	0.00	68,635.90	0.00	68,635.90		
920060	10	DUES AND SUBSCRIPTIONS	0.00	39,017.35	0.00	39,017.35		
920060	20	DUES AND SUBSCRIPTIONS	0.00	11,578.61	0.00	11,578.61		
920060	30	DUES AND SUBSCRIPTIONS	0.00	6,842.43	0.00	6,842.43		
920100	10	ADMINISTRATIVE PAYROLL	0.00	272,391.84	0.00	272,391.84		
920100	20	ADMINISTRATIVE PAYROLL	0.00	200,797.38	0.00	200,797.38		
920100	30	ADMINISTRATIVE PAYROLL	0.00	282,824.94	0.00	282,824.94		

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			Balance	Debit	Credit	Balance	Adjustment	Balance
			0.00	1,994.96	1,040.68	954.28		
920200	10	CLEARING ACCOUNT	0.00	873.45	224.76	648.69		
920200	20	CLEARING ACCOUNT	0.00	1,230.36	316.62	913.74		
920200	30	CLEARING ACCOUNT	0.00	8,430.84	0.00	8,430.84		
920400	10	SAFETY EXPENSE	0.00	9,316.67	0.00	9,316.67		
920400	20	SAFETY EXPENSE	0.00	14,345.73	0.00	14,345.73		
920400	30	SAFETY EXPENSE	0.00	72,404.77	0.00	72,404.77		
920700	10	TRAVEL AND TRAINING EXP	0.00	40,861.51	0.00	40,861.51		
920700	20	TRAVEL AND TRAINING EXP	0.00	62,737.20	0.00	62,737.20		
920700	30	TRAVEL AND TRAINING EXP	0.00	2,018.91	0.00	2,018.91		
920820	10	BOARD PAYROLL	0.00	1,488.27	0.00	1,488.27		
920820	20	BOARD PAYROLL	0.00	2,096.34	0.00	2,096.34		
920820	30	BOARD PAYROLL	0.00	218,893.06	0.00	218,893.06		
920910	10	SOCIAL SECURITY EXPENSE	0.00	199,873.95	0.00	199,873.95		
920910	20	SOCIAL SECURITY EXPENSE	0.00	272,838.38	0.00	272,838.38		
920910	30	SOCIAL SECURITY EXPENSE	0.00	11,673.72	0.00	11,673.72		
923300	10	LEGAL RETAINER FEES	0.00	8,605.44	0.00	8,605.44		
923300	20	LEGAL RETAINER FEES	0.00	12,120.84	0.00	12,120.84		
923300	30	LEGAL RETAINER FEES	0.00	26,959.79	0.00	26,959.79		
923400	10	OTHER CONSULTING FEES	0.00	12,079.32	0.00	12,079.32		
923400	20	OTHER CONSULTING FEES	0.00	8,271.52	547.39	7,724.13		
923400	30	OTHER CONSULTING FEES	0.00	37,242.92	0.00	37,242.92		
923500	10	OTHER LEGAL AND ACCOUN	0.00	22,608.55	0.00	22,608.55		
923500	20	OTHER LEGAL AND ACCOUN	0.00	35,668.97	0.00	35,668.97		
923500	30	OTHER LEGAL AND ACCOUN	0.00	1,976.24	0.00	1,976.24		
923600	30	LEGAL EXPENSES CABLE C/	0.00	310,136.76	0.00	310,136.76		
924000	10	INSURANCE EXPENSE	0.00	269,440.93	0.00	269,440.93		
924000	20	INSURANCE EXPENSE	0.00	322,769.71	0.00	322,769.71		
924000	30	INSURANCE EXPENSE	0.00	2,673.15	0.00	2,673.15		
926000	10	UNEMPLOYMENT INSURANC	0.00	2,954.02	0.00	2,954.02		
926000	20	UNEMPLOYMENT INSURANC	0.00	4,548.57	0.00	4,548.57		
926000	30	UNEMPLOYMENT INSURANC	0.00	150,227.83	0.00	150,227.83		
926060	10	VACATION BENEFITS EXPEN	0.00	148,510.07	0.00	148,510.07		
926060	20	VACATION BENEFITS EXPEN	0.00	200,960.52	0.00	200,960.52		
926060	30	VACATION BENEFITS EXPEN	0.00	92,559.45	0.00	92,559.45		
926070	10	SICK BENEFITS EXPENSE	0.00	95,731.64	0.00	95,731.64		
926070	20	SICK BENEFITS EXPENSE	0.00	97,648.20	0.00	97,648.20		
926070	30	SICK BENEFITS EXPENSE	0.00	401,059.81	0.00	401,059.81		
926100	10	EMPLOYEES WELFARE EXPI	0.00	443,196.35	0.00	443,196.35		
926100	20	EMPLOYEES WELFARE EXPI	0.00	682,427.78	0.00	682,427.78		
926100	30	EMPLOYEES WELFARE EXPI	0.00	2,380.26	0.00	2,380.26		
926400	10	CLUBHOUSE EXPENSE	0.00	2,630.37	0.00	2,630.37		
926400	20	CLUBHOUSE EXPENSE	0.00					

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			Balance	Debit	Credit	Balance		
926400	30	CLUBHOUSE EXPENSE	0.00	4,050.28	0.00	4,050.28		
926450	10	EMPLOYEE ACTIVITY EXPEN	0.00	11,199.29	0.00	11,199.29		
926450	20	EMPLOYEE ACTIVITY EXPEN	0.00	11,106.41	0.00	11,106.41		
926450	30	EMPLOYEE ACTIVITY EXPEN	0.00	16,049.55	0.00	16,049.55		
926470	10	EMPLOYEE ASSISTANCE EX	0.00	648.52	0.00	648.52		
926470	20	EMPLOYEE ASSISTANCE EX	0.00	716.64	0.00	716.64		
926470	30	EMPLOYEE ASSISTANCE EX	0.00	1,103.52	0.00	1,103.52		
926500	10	COMPANY CONTRIBUTION T	0.00	326,986.27	0.00	326,986.27		
926500	20	COMPANY CONTRIBUTION T	0.00	361,340.46	0.00	361,340.46		
926500	30	COMPANY CONTRIBUTION T	0.00	556,387.15	0.00	556,387.15		
930100	10	GENERAL EXPENSES	0.00	5,704.72	0.00	5,704.72		
930100	20	GENERAL EXPENSES	0.00	4,205.34	0.00	4,205.34		
930100	30	GENERAL EXPENSES	0.00	6,307.92	0.00	6,307.92		
930110	10	MAINTENANCE EXPENSES	0.00	13,948.48	0.00	13,948.48		
930110	20	MAINTENANCE EXPENSES	0.00	10,282.32	0.00	10,282.32		
930110	30	MAINTENANCE EXPENSES	0.00	14,634.31	0.00	14,634.31		
930401	20	AMORTIZATION BOND DISC/	0.00	16,046.76	0.00	16,046.76		
930402	30	AMORTIZATION EXPENSE	0.00	140,400.00	0.00	140,400.00		
930403	10	DEPRECIATION EXPENSE	0.00	1,541,080.17	0.00	1,541,080.17		
930403	20	DEPRECIATION EXPENSE	0.00	1,065,591.71	0.00	1,065,591.71		
930403	30	DEPRECIATION EXPENSE	0.00	2,719,229.80	0.00	2,719,229.80		
930408	10	CITY PROP TAX / IN-LIEU-OF	0.00	42,283.92	0.00	42,283.92		
930408	20	CITY PROP TAX / IN-LIEU-OF	0.00	34,457.16	0.00	34,457.16		
930408	30	CITY PROP TAX / IN-LIEU-OF	0.00	32,266.20	0.00	32,266.20		
930409	10	COUNTY PROP TAX / IN-LIEL	0.00	17,843.35	0.00	17,843.35		
930409	20	COUNTY PROP TAX / IN-LIEL	0.00	14,540.62	0.00	14,540.62		
930409	30	COUNTY PROP TAX / IN-LIEL	0.00	13,616.03	0.00	13,616.03		
930425	30	INTEREST EXPENSE ON FSM	0.00	1,587,509.72	0.00	1,587,509.72		
930426	20	INTEREST ON BAN	0.00	70,315.41	0.00	70,315.41		
930427	20	INTEREST ON BONDS	0.00	552,876.65	0.00	552,876.65		
930429	30	INTEREST ON CONSOLIDATI	0.00	76,299.14	0.00	76,299.14		
930431	10	INTEREST ON CUSTOMER D	0.00	66,409.42	0.00	66,409.42		
930431	20	INTEREST ON CUSTOMER D	0.00	13,285.15	0.00	13,285.15		
930432	10	OTHER INTEREST EXPENSE	0.00	11,019.92	0.00	11,019.92		
930432	20	OTHER INTEREST EXPENSE	0.00	11,019.92	0.00	11,019.92		
930432	30	OTHER INTEREST EXPENSE	0.00	0.01	0.00	0.01		
930435	10	CASH CONTRIBUTIONS TO C	0.00	15,749.93	0.00	15,749.93		
930435	20	CASH CONTRIBUTIONS TO C	0.00	3,150.00	0.00	3,150.00		
930435	30	CASH CONTRIBUTIONS TO C	0.00	6,100.07	0.00	6,100.07		
932110	10	SUPPORT SERVICES EXP	0.00	33,409.48	0.00	33,409.48		
932110	20	SUPPORT SERVICES EXP	0.00	24,598.35	0.00	24,598.35		
932110	30	SUPPORT SERVICES EXP	0.00	32,254.44	0.00	32,254.44		

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			Balance	Debit	Credit	Balance	Adjustment	Balance
932120	10	SUPPORT SERVICES PAYRC	0.00	156,522.31	0.00	156,522.31		
932120	20	SUPPORT SERVICES PAYRC	0.00	115,172.05	0.00	115,172.05		
932120	30	SUPPORT SERVICES PAYRC	0.00	151,110.53	0.00	151,110.53		
932130	10	INVENTORY ADJUSTMENTS	0.00	10,089.85	21,901.23	-11,811.38		
932130	20	INVENTORY ADJUSTMENTS	0.00	3,300.71	7,164.55	-3,863.84		
932130	30	INVENTORY ADJUSTMENTS	0.00	7,021.93	15,241.84	-8,219.91		
932140	10	COST OF SALES CLEARING	0.00	1,391.67	0.00	1,391.67		
932140	20	COST OF SALES CLEARING	0.00	1,025.93	0.00	1,025.93		
932140	30	COST OF SALES CLEARING	0.00	1,445.06	0.00	1,445.06		
932200	10	AUTO & TRUCK REPAIR EXP	0.00	81,738.81	4,634.28	77,104.53		
932200	20	AUTO & TRUCK REPAIR EXP	0.00	55,169.65	3,168.14	52,001.51		
932200	30	AUTO & TRUCK REPAIR EXP	0.00	47,925.95	2,821.78	45,104.17		
932210	10	AUTO & TRUCK REPAIR PAY	0.00	83,384.32	0.00	83,384.32		
932210	20	AUTO & TRUCK REPAIR PAY	0.00	57,004.17	0.00	57,004.17		
932210	30	AUTO & TRUCK REPAIR PAY	0.00	50,772.36	0.00	50,772.36		
932220	10	AUTO & TRUCK GAS & OIL	0.00	146,805.81	0.00	146,805.81		
932220	20	AUTO & TRUCK GAS & OIL	0.00	100,309.15	0.00	100,309.15		
932220	30	AUTO & TRUCK GAS & OIL	0.00	89,325.34	0.00	89,325.34		
		Total Expenses	0.00	66,200,067.16	1,945,165.58	64,254,901.58		

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Account	Subaccount	Description	Beginning	Period Activity		Ending	Adjustment	
			Balance	Debit	Credit	Balance	Adjustment	Balance
415100	10	SALES OF MATERIAL	0.00	0.00	5,657.00	5,657.00		
415100	20	SALES OF MATERIAL	0.00	0.00	4,169.00	4,169.00		
415100	30	SALES OF MATERIAL	0.00	0.00	5,874.00	5,874.00		
415400	10	MAPPING INCOME	0.00	0.00	1,081.00	1,081.00		
415400	20	MAPPING INCOME	0.00	0.00	797.00	797.00		
415400	30	MAPPING INCOME	0.00	0.00	1,122.00	1,122.00		
418200	10	RENT CLUBHOUSE	0.00	0.00	3,603.00	3,603.00		
418200	20	RENT CLUBHOUSE	0.00	0.00	2,656.00	2,656.00		
418200	30	RENT CLUBHOUSE	0.00	0.00	3,741.00	3,741.00		
419050	10	INTEREST CASH WORKING I	0.00	0.00	63.00	63.00		
419050	20	INTEREST CASH WORKING I	0.00	0.00	13.00	13.00		
419050	30	INTEREST CASH WORKING I	0.00	0.00	24.00	24.00		
419100	10	INTEREST CONTRACT FUND	0.00	0.00	7,422.00	7,422.00		
419100	20	INTEREST CONTRACT FUND	0.00	0.00	14,442.00	14,442.00		
419100	30	INTEREST CONTRACT FUND	0.00	0.00	2,136.00	2,136.00		
419200	20	INTEREST REVENUE BOND I	0.00	0.00	28,000.00	28,000.00		
419250	20	INTEREST REV. BOND INTEF	0.00	0.00	1,200.00	1,200.00		
419300	10	INTEREST DEPRECIATION F	0.00	0.00	12,202.00	12,202.00		
419300	20	INTEREST DEPRECIATION F	0.00	0.00	8,035.00	8,035.00		
419300	30	INTEREST DEPRECIATION F	0.00	0.00	20,263.00	20,263.00		
419350	10	INTEREST OPERATIONS ANI	0.00	0.00	4,472.00	4,472.00		
419350	20	INTEREST OPERATIONS ANI	0.00	0.00	895.00	895.00		
419350	30	INTEREST OPERATIONS ANI	0.00	0.00	1,733.00	1,733.00		
419400	10	INTEREST REV FUND FARM	0.00	0.00	6,425.00	6,425.00		
419400	20	INTEREST REV FUND FARM	0.00	0.00	1,286.00	1,286.00		
419400	30	INTEREST REV FUND FARM	0.00	0.00	2,489.00	2,489.00		
419450	10	INTEREST REVENUE FUND I	0.00	0.00	5,984.00	5,984.00		
419450	20	INTEREST REVENUE FUND I	0.00	0.00	1,197.00	1,197.00		
419450	30	INTEREST REVENUE FUND I	0.00	0.00	2,319.00	2,319.00		
419500	10	INTEREST CLUBHOUSE FUN	0.00	0.00	1,693.00	1,693.00		
419500	20	INTEREST CLUBHOUSE FUN	0.00	0.00	1,248.00	1,248.00		
419500	30	INTEREST CLUBHOUSE FUN	0.00	0.00	1,759.00	1,759.00		
419550	10	INTEREST REV FUND REPU	0.00	0.00	63.00	63.00		
419550	20	INTEREST REV FUND REPU	0.00	0.00	13.00	13.00		
419550	30	INTEREST REV FUND REPU	0.00	0.00	24.00	24.00		
420100	30	BASIC SERVICE REVENUE	0.00	0.00	6,149,200.00	6,149,200.00		
420150	30	DIGITAL BASIC REVENUE	0.00	0.00	537,500.00	537,500.00		
420160	30	DIGITAL PAY REVENUE	0.00	0.00	18,100.00	18,100.00		
420175	30	PAY PER VIEW REVENUE	0.00	0.00	10,000.00	10,000.00		
420200	30	H B O SERVICE FEES	0.00	0.00	524,500.00	524,500.00		
420300	30	T M C SERVICE FEES	0.00	0.00	72,100.00	72,100.00		
420510	30	CONNECTION CHARGES	0.00	0.00	200,000.00	200,000.00		

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Account	Subaccount	Description	Beginning	Period Activity		Ending	Adjustment	Adjustment Balance
			Balance	Debit	Credit	Balance		
		PAY CHANNEL DISCOUNTS	0.00	175,000.00	0.00	-175,000.00		
420520	30	CABLE PENALTY CHARGES	0.00	0.00	95,000.00	95,000.00		
420530	30	SHOWTIME SERVICE REVENUE	0.00	0.00	128,500.00	128,500.00		
420600	30	CINEMAX SERVICE FEE	0.00	0.00	125,400.00	125,400.00		
420700	30	STARZ/ENCORE	0.00	0.00	181,800.00	181,800.00		
420750	30	WAM/ENCORE	0.00	0.00	1,600.00	1,600.00		
420760	30	WAM/STARZ/ENCORE	0.00	0.00	29,600.00	29,600.00		
420770	30	ENCORE SERVICE REVENUE	0.00	0.00	6,700.00	6,700.00		
420800	30	HOME SECURITY SERVICE	0.00	0.00	248,400.00	248,400.00		
420810	30	HOME SECURITY INSTALLAT	0.00	0.00	65,000.00	65,000.00		
420815	30	HICAP REVENUE	0.00	0.00	140,000.00	140,000.00		
420820	30	LONG DISTANCE REVENUE	0.00	0.00	551,000.00	551,000.00		
420825	30	ACCESS BILLING REVENUE	0.00	0.00	40,000.00	40,000.00		
420826	30	HSDS REVENUE	0.00	0.00	3,184,500.00	3,184,500.00		
420830	30	BUNDLED SERVICE DISC	0.00	250,000.00	0.00	-250,000.00		
420832	30	CLEC LOCAL PHONE REVENUE	0.00	0.00	2,954,800.00	2,954,800.00		
420835	30	ADVERTISING REVENUE	0.00	0.00	730,000.00	730,000.00		
420900	30	PRODUCTION REVENUE	0.00	0.00	35,000.00	35,000.00		
420901	30	LEASE OR SALE CHANNEL	0.00	0.00	185,000.00	185,000.00		
420910	30	SHOPPING CHANNEL REVENUE	0.00	0.00	67,000.00	67,000.00		
420920	30	DIGITAL MUSIC REVENUE	0.00	0.00	5,900.00	5,900.00		
420950	30	CHANNEL 10 REVENUE	0.00	0.00	6,000.00	6,000.00		
420970	30	DARK FIBER REVENUE	0.00	0.00	670,000.00	670,000.00		
420990	30	MISCELLANEOUS INCOME	0.00	0.00	123,516.00	123,516.00		
421100	10	MISCELLANEOUS INCOME	0.00	0.00	173,160.00	173,160.00		
421100	20	MISCELLANEOUS INCOME	0.00	0.00	63,324.00	63,324.00		
421100	30	MISCELLANEOUS INCOME	0.00	0.00	260,000.00	260,000.00		
421300	10	CAPITAL CONTRIBUTIONS	0.00	0.00	150,000.00	150,000.00		
421300	20	CAPITAL CONTRIBUTIONS	0.00	0.00	50,000.00	50,000.00		
421300	30	RESIDENTIAL ELECTRIC	0.00	0.00	11,824,600.00	11,824,600.00		
440100	10	COMMERCIAL 1 PHASE ELECTRIC	0.00	0.00	5,087,700.00	5,087,700.00		
442100	10	LARGE POWER ELECTRIC	0.00	0.00	19,327,100.00	19,327,100.00		
442400	10	ELECTRIC STREET LIGHTING	0.00	0.00	168,100.00	168,100.00		
444100	10	MUNICIPAL ELECTRIC	0.00	0.00	673,800.00	673,800.00		
445100	10	ELECTRIC USED BY ELECT DEPT	0.00	0.00	302,800.00	302,800.00		
448100	10	ELECTRIC USED BY WATER	0.00	0.00	357,300.00	357,300.00		
448200	10	ELECTRIC SECURITY LIGHTING	0.00	0.00	110,500.00	110,500.00		
449100	10	ELECTRIC COLLECTION CHARGES	0.00	0.00	189,200.00	189,200.00		
450100	10	MISCELLANEOUS ELECTRIC	0.00	0.00	15,000.00	15,000.00		
451100	10	RESIDENTIAL CITY WATER	0.00	0.00	2,395,800.00	2,395,800.00		
461100	20	RESIDENTIAL COUNTY WATER	0.00	0.00	1,252,300.00	1,252,300.00		
461200	20	COMMERCIAL CITY WATER	0.00	0.00	1,638,100.00	1,638,100.00		
461300	20							

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Account	Subaccount	Description	Beginning	Period Activity		Ending	Adjustment	Adjustment
			Balance	Debit	Credit	Balance	Balance	Balance
461400	20	COMMERCIAL COUNTY WAT	0.00	0.00	836,500.00	836,500.00		
462100	20	FIRE SPRINKLER SERVICE	0.00	0.00	70,400.00	70,400.00		
462200	20	PRIVATE FIRE HYDRANTS	0.00	0.00	26,800.00	26,800.00		
463100	20	CITY FIRE HYDRANTS	0.00	0.00	84,400.00	84,400.00		
466100	20	WATER SALES RESALE	0.00	0.00	1,314,700.00	1,314,700.00		
466200	20	WATER SALES RESALE-PRC	0.00	0.00	348,900.00	348,900.00		
467100	20	WATER USED BY ELECTRIC	0.00	0.00	300.00	300.00		
467200	20	WATER USED BY WATER DE	0.00	0.00	4,000.00	4,000.00		
470100	20	WATER COLLECTION CHARC	0.00	0.00	43,800.00	43,800.00		
		Total Income	0.00	425,000.00	64,008,800.00	63,583,800.00		
510100	30	CABLE OPERATIONS & MAIN	0.00	520,000.00	0.00	520,000.00		
510300	30	CABLE DISTRIBUTION EXPEI	0.00	300,000.00	0.00	300,000.00		
510510	30	HBO EXPENSE	0.00	470,700.00	0.00	470,700.00		
510520	30	TMC EXPENSE	0.00	31,700.00	0.00	31,700.00		
510540	30	SHOWTIME EXPENSE	0.00	80,600.00	0.00	80,600.00		
510550	30	CINEMAX EXPENSE	0.00	50,400.00	0.00	50,400.00		
510560	30	ENCORE EXPENSE	0.00	2,500.00	0.00	2,500.00		
510563	30	WAM/ENCORE EXPENSE	0.00	200.00	0.00	200.00		
510565	30	STARZ/ENCORE	0.00	96,500.00	0.00	96,500.00		
510570	30	DIGITAL MUSIC EXPENSE	0.00	4,300.00	0.00	4,300.00		
510600	30	SATELLITE STATION EXPEN:	0.00	2,946,200.00	0.00	2,946,200.00		
510650	30	DIGITAL STATION EXPENSE	0.00	263,700.00	0.00	263,700.00		
510655	30	DIGITAL PAY STATION EXPE	0.00	55,300.00	0.00	55,300.00		
510660	30	HIGH DEFINITION TV EXPEN	0.00	37,500.00	0.00	37,500.00		
510675	30	PAY PER VIEW EXPENSE	0.00	5,000.00	0.00	5,000.00		
510700	30	POLE RENTAL EXPENSE	0.00	55,000.00	0.00	55,000.00		
510800	30	ROYALTY COPYRIGHT EXPE	0.00	65,000.00	0.00	65,000.00		
520100	30	CHANNEL 10 SALARIES	0.00	435,000.00	0.00	435,000.00		
520200	30	CHANNEL 10 EXPENSES	0.00	48,000.00	0.00	48,000.00		
525200	30	CABLE ADVERTISING EXPEN	0.00	58,000.00	0.00	58,000.00		
525210	30	MARKETING EXPENSES	0.00	75,000.00	0.00	75,000.00		
530110	30	HICAP PAYROLL	0.00	38,000.00	0.00	38,000.00		
530120	30	LONG DISTANCE FSN PAYRO	0.00	74,000.00	0.00	74,000.00		
530130	30	HSDS PAYROLL	0.00	47,200.00	0.00	47,200.00		
530140	30	LOCAL PHONE	0.00	366,900.00	0.00	366,900.00		
530150	30	EXPANDED CABLE PAYROLL	0.00	65,000.00	0.00	65,000.00		
530160	30	SECURITY PAYROLL	0.00	81,100.00	0.00	81,100.00		
530510	30	HICAP EXPENSE	0.00	8,000.00	0.00	8,000.00		
530520	30	LONG DISTANCE FSN EXPEI	0.00	240,000.00	0.00	240,000.00		
530525	30	ACCESS BILLING EXPENSE	0.00	10,000.00	0.00	10,000.00		
530530	30	HSDS EXPENSE	0.00	485,000.00	0.00	485,000.00		

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Account	Subaccount	Description	Beginning	Period Activity		Ending	Adjustment	Adjustment Balance
			Balance	Debit	Credit	Balance		
530540	30	CLEC EXPENSE	0.00	396,000.00	0.00	396,000.00		
530560	30	SECURITY EXPENSE	0.00	55,000.00	0.00	55,000.00		
555100	10	COST PER KW PURCHASED	0.00	11,311,600.00	0.00	11,311,600.00		
555200	10	COST PER KWH PURCHASE	0.00	18,333,500.00	0.00	18,333,500.00		
555300	10	COST OF FUEL ADJ PURCHA	0.00	2,360,500.00	0.00	2,360,500.00		
555400	10	SEPA POWER ADJUSTMENT	0.00	0.00	1,223,600.00	-1,223,600.00		
568000	10	ELECT TRANS PAYROLL EXP	0.00	4,000.00	0.00	4,000.00		
569000	10	ELECT TRANSMISSION EXPE	0.00	6,500.00	0.00	6,500.00		
594000	10	ELECT DIST UNDERGROUND	0.00	32,000.00	0.00	32,000.00		
594100	10	ELECT DIST UNDERGROUND	0.00	89,500.00	0.00	89,500.00		
596000	10	ELECT DIST STREET LIGHTS	0.00	5,000.00	0.00	5,000.00		
596100	10	ELECT DIST STREET LIGHT	0.00	14,000.00	0.00	14,000.00		
598000	10	ELECT DISTRIBUTION EXPE	0.00	770,000.00	0.00	770,000.00		
598100	10	ELECT DIST PAYROLL	0.00	710,500.00	0.00	710,500.00		
599000	10	ELECT DIST SECURITY LIGH	0.00	2,000.00	0.00	2,000.00		
599100	10	ELECT DIST SECURITY LIGH	0.00	2,500.00	0.00	2,500.00		
623000	20	PUMPING POWER	0.00	389,100.00	0.00	389,100.00		
633000	20	PUMPING MAINTENANCE	0.00	218,000.00	0.00	218,000.00		
641000	20	WATER TREATMENT CHEMICAL	0.00	408,100.00	0.00	408,100.00		
642000	20	WATER TREATMENT LABOR	0.00	310,300.00	0.00	310,300.00		
643000	20	MISCELLANEOUS TREATME	0.00	93,000.00	0.00	93,000.00		
644000	20	TREATMENT LABORATORY I	0.00	76,600.00	0.00	76,600.00		
644100	20	TREATMENT LABORATORY I	0.00	29,900.00	0.00	29,900.00		
652000	20	WATER TREATMENT MAINT	0.00	60,600.00	0.00	60,600.00		
652100	20	WATER TREATMENT MAINT	0.00	86,000.00	0.00	86,000.00		
677000	20	FIRE HYDRANTS	0.00	8,500.00	0.00	8,500.00		
677100	20	FIRE HYDRANTS PAYROLL	0.00	40,000.00	0.00	40,000.00		
678000	20	WATER DISTRIBUTION EXPE	0.00	278,800.00	0.00	278,800.00		
678100	20	WATER DIST PAYROLL	0.00	767,100.00	0.00	767,100.00		
700000	10	ENGINEERING EXPENSE AC	0.00	19,000.00	0.00	19,000.00		
700000	20	ENGINEERING EXPENSE AC	0.00	6,000.00	0.00	6,000.00		
700000	30	ENGINEERING EXPENSE AC	0.00	2,500.00	0.00	2,500.00		
700100	10	ENGINEERING PAYROLL	0.00	240,000.00	0.00	240,000.00		
700100	20	ENGINEERING PAYROLL	0.00	211,800.00	0.00	211,800.00		
700100	30	ENGINEERING PAYROLL	0.00	143,500.00	0.00	143,500.00		
902000	10	METER READING EXPENSES	0.00	10,938.00	0.00	10,938.00		
902000	20	METER READING EXPENSES	0.00	8,062.00	0.00	8,062.00		
902100	10	METER READING PAYROLL	0.00	212,258.00	0.00	212,258.00		
902100	20	METER READING PAYROLL	0.00	156,442.00	0.00	156,442.00		
903000	10	CUSTOMER RECORDS AND	0.00	13,619.00	0.00	13,619.00		
903000	20	CUSTOMER RECORDS AND	0.00	10,038.00	0.00	10,038.00		
903000	30	CUSTOMER RECORDS AND	0.00	14,143.00	0.00	14,143.00		

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			Balance	Debit	Credit	Balance	Adjustment	Balance
903010	10	POSTAGE AND PRINTING	0.00	63,052.00	0.00	63,052.00		
903010	20	POSTAGE AND PRINTING	0.00	46,472.00	0.00	46,472.00		
903010	30	POSTAGE AND PRINTING	0.00	65,476.00	0.00	65,476.00		
903100	10	CUSTOMER RECORDS AND	0.00	278,762.00	0.00	278,762.00		
903100	20	CUSTOMER RECORDS AND	0.00	205,458.00	0.00	205,458.00		
903100	30	CUSTOMER RECORDS AND	0.00	289,480.00	0.00	289,480.00		
903200	10	CASH OVER AND SHORT	0.00	36.00	0.00	36.00		
903200	20	CASH OVER AND SHORT	0.00	27.00	0.00	27.00		
903200	30	CASH OVER AND SHORT	0.00	37.00	0.00	37.00		
903921	10	OFFICE SUPPLIES EXPENSE	0.00	13,619.00	0.00	13,619.00		
903921	20	OFFICE SUPPLIES EXPENSE	0.00	10,038.00	0.00	10,038.00		
903921	30	OFFICE SUPPLIES EXPENSE	0.00	14,143.00	0.00	14,143.00		
904000	10	BAD DEBTS EXPENSE	0.00	62,991.00	0.00	62,991.00		
904000	20	BAD DEBTS EXPENSE	0.00	12,605.00	0.00	12,605.00		
904000	30	BAD DEBTS EXPENSE	0.00	24,404.00	0.00	24,404.00		
905100	10	INFORMATION TECHNOLOGI	0.00	188,688.00	0.00	188,688.00		
905100	20	INFORMATION TECHNOLOGI	0.00	139,070.00	0.00	139,070.00		
905100	30	INFORMATION TECHNOLOGI	0.00	195,942.00	0.00	195,942.00		
905200	10	GIS EXPENSES	0.00	19,816.00	0.00	19,816.00		
905200	20	GIS EXPENSES	0.00	14,605.00	0.00	14,605.00		
905200	30	GIS EXPENSES	0.00	20,579.00	0.00	20,579.00		
905210	10	CIS EXPENSES	0.00	93,317.00	0.00	93,317.00		
905210	20	CIS EXPENSES	0.00	68,778.00	0.00	68,778.00		
905210	30	CIS EXPENSES	0.00	96,905.00	0.00	96,905.00		
905300	10	COMPUTER EXPENSE	0.00	46,839.00	0.00	46,839.00		
905300	20	COMPUTER EXPENSE	0.00	34,521.00	0.00	34,521.00		
905300	30	COMPUTER EXPENSE	0.00	48,640.00	0.00	48,640.00		
913000	10	PUBLISHING EXPENSE	0.00	10,809.00	0.00	10,809.00		
913000	20	PUBLISHING EXPENSE	0.00	7,967.00	0.00	7,967.00		
913000	30	PUBLISHING EXPENSE	0.00	11,224.00	0.00	11,224.00		
920000	10	ADMINISTRATIVE EXPENSE	0.00	62,692.00	0.00	62,692.00		
920000	20	ADMINISTRATIVE EXPENSE	0.00	46,206.00	0.00	46,206.00		
920000	30	ADMINISTRATIVE EXPENSE	0.00	65,102.00	0.00	65,102.00		
920060	10	DUES AND SUBSCRIPTIONS	0.00	15,760.00	0.00	15,760.00		
920060	20	DUES AND SUBSCRIPTIONS	0.00	17,420.00	0.00	17,420.00		
920060	30	DUES AND SUBSCRIPTIONS	0.00	26,820.00	0.00	26,820.00		
920100	10	ADMINISTRATIVE PAYROLL	0.00	277,789.00	0.00	277,789.00		
920100	20	ADMINISTRATIVE PAYROLL	0.00	204,741.00	0.00	204,741.00		
920100	30	ADMINISTRATIVE PAYROLL	0.00	288,470.00	0.00	288,470.00		
920400	10	SAFETY EXPENSE	0.00	9,115.00	0.00	9,115.00		
920400	20	SAFETY EXPENSE	0.00	10,074.00	0.00	10,074.00		
920400	30	SAFETY EXPENSE	0.00	15,511.00	0.00	15,511.00		

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Account	Subaccount	Description	Beginning	Period Activity		Ending	Adjustment	Adjustment Balance
			Balance	Debit	Credit	Balance		
920700	10	TRAVEL AND TRAINING EXP	0.00	60,716.00	0.00	60,716.00		
920700	20	TRAVEL AND TRAINING EXP	0.00	57,164.00	0.00	57,164.00		
920700	30	TRAVEL AND TRAINING EXP	0.00	76,820.00	0.00	76,820.00		
920810	10	BOARD EXPENSES	0.00	180.00	0.00	180.00		
920810	20	BOARD EXPENSES	0.00	133.00	0.00	133.00		
920810	30	BOARD EXPENSES	0.00	187.00	0.00	187.00		
920820	10	BOARD PAYROLL	0.00	2,018.00	0.00	2,018.00		
920820	20	BOARD PAYROLL	0.00	1,487.00	0.00	1,487.00		
920820	30	BOARD PAYROLL	0.00	2,095.00	0.00	2,095.00		
920910	10	SOCIAL SECURITY EXPENSE	0.00	212,733.00	0.00	212,733.00		
920910	20	SOCIAL SECURITY EXPENSE	0.00	199,641.00	0.00	199,641.00		
920910	30	SOCIAL SECURITY EXPENSE	0.00	297,826.00	0.00	297,826.00		
923100	10	LEGAL EXPENSES RATE CA	0.00	3,000.00	0.00	3,000.00		
923200	10	CONSULTING FEES RATE C/	0.00	3,000.00	0.00	3,000.00		
923300	10	LEGAL RETAINER FEES	0.00	11,674.00	0.00	11,674.00		
923300	20	LEGAL RETAINER FEES	0.00	8,604.00	0.00	8,604.00		
923300	30	LEGAL RETAINER FEES	0.00	12,122.00	0.00	12,122.00		
923400	10	OTHER CONSULTING FEES	0.00	30,857.00	0.00	30,857.00		
923400	20	OTHER CONSULTING FEES	0.00	12,056.00	0.00	12,056.00		
923400	30	OTHER CONSULTING FEES	0.00	46,987.00	0.00	46,987.00		
923500	10	OTHER LEGAL AND ACCOUN	0.00	24,860.00	0.00	24,860.00		
923500	20	OTHER LEGAL AND ACCOUN	0.00	18,324.00	0.00	18,324.00		
923500	30	OTHER LEGAL AND ACCOUN	0.00	25,816.00	0.00	25,816.00		
923600	30	LEGAL EXPENSES CABLE C/	0.00	8,200.00	0.00	8,200.00		
924000	10	INSURANCE EXPENSE	0.00	300,325.00	0.00	300,325.00		
924000	20	INSURANCE EXPENSE	0.00	260,917.00	0.00	260,917.00		
924000	30	INSURANCE EXPENSE	0.00	312,558.00	0.00	312,558.00		
926000	10	UNEMPLOYMENT INSURANC	0.00	3,572.00	0.00	3,572.00		
926000	20	UNEMPLOYMENT INSURANC	0.00	3,948.00	0.00	3,948.00		
926000	30	UNEMPLOYMENT INSURANC	0.00	6,080.00	0.00	6,080.00		
926060	10	VACATION BENEFITS EXPEN	0.00	132,072.00	0.00	132,072.00		
926060	20	VACATION BENEFITS EXPEN	0.00	145,974.00	0.00	145,974.00		
926060	30	VACATION BENEFITS EXPEN	0.00	224,754.00	0.00	224,754.00		
926070	10	SICK BENEFITS EXPENSE	0.00	60,178.00	0.00	60,178.00		
926070	20	SICK BENEFITS EXPENSE	0.00	66,513.00	0.00	66,513.00		
926070	30	SICK BENEFITS EXPENSE	0.00	102,409.00	0.00	102,409.00		
926100	10	EMPLOYEES WELFARE EXPI	0.00	458,548.00	0.00	458,548.00		
926100	20	EMPLOYEES WELFARE EXPI	0.00	506,816.00	0.00	506,816.00		
926100	30	EMPLOYEES WELFARE EXPI	0.00	780,336.00	0.00	780,336.00		
926400	10	CLUBHOUSE EXPENSE	0.00	1,313.00	0.00	1,313.00		
926400	20	CLUBHOUSE EXPENSE	0.00	1,452.00	0.00	1,452.00		
926400	30	CLUBHOUSE EXPENSE	0.00	2,235.00	0.00	2,235.00		

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Account	Subaccount	Description	Beginning Balance	Period Activity		Ending Balance	Adjustment	Adjustment Balance
				Debit	Credit			
926450	10	EMPLOYEE ACTIVITY EXPEN	0.00	10,034.00	0.00	10,034.00		
926450	20	EMPLOYEE ACTIVITY EXPEN	0.00	11,090.00	0.00	11,090.00		
926450	30	EMPLOYEE ACTIVITY EXPEN	0.00	17,076.00	0.00	17,076.00		
926470	10	EMPLOYEE ASSISTANCE EX	0.00	1,208.00	0.00	1,208.00		
926470	20	EMPLOYEE ASSISTANCE EX	0.00	1,335.00	0.00	1,335.00		
926470	30	EMPLOYEE ASSISTANCE EX	0.00	2,057.00	0.00	2,057.00		
926500	10	COMPANY CONTRIBUTION T	0.00	337,850.00	0.00	337,850.00		
926500	20	COMPANY CONTRIBUTION T	0.00	373,413.00	0.00	373,413.00		
926500	30	COMPANY CONTRIBUTION T	0.00	574,937.00	0.00	574,937.00		
926600	10	OTHER CO PAID PENSION E	0.00	657.00	0.00	657.00		
926600	20	OTHER CO PAID PENSION E	0.00	726.00	0.00	726.00		
926600	30	OTHER CO PAID PENSION E	0.00	1,117.00	0.00	1,117.00		
930100	10	GENERAL EXPENSES	0.00	3,603.00	0.00	3,603.00		
930100	20	GENERAL EXPENSES	0.00	2,656.00	0.00	2,656.00		
930100	30	GENERAL EXPENSES	0.00	3,741.00	0.00	3,741.00		
930110	10	MAINTENANCE EXPENSES	0.00	6,125.00	0.00	6,125.00		
930110	20	MAINTENANCE EXPENSES	0.00	4,514.00	0.00	4,514.00		
930110	30	MAINTENANCE EXPENSES	0.00	6,361.00	0.00	6,361.00		
930401	20	AMORTIZATION BOND DISC/	0.00	16,100.00	0.00	16,100.00		
930402	30	AMORTIZATION EXPENSE	0.00	140,400.00	0.00	140,400.00		
930403	10	DEPRECIATION EXPENSE	0.00	1,639,603.00	0.00	1,639,603.00		
930403	20	DEPRECIATION EXPENSE	0.00	1,079,650.00	0.00	1,079,650.00		
930403	30	DEPRECIATION EXPENSE	0.00	2,722,947.00	0.00	2,722,947.00		
930408	10	CITY PROP TAX / IN-LIEU-OF	0.00	42,281.00	0.00	42,281.00		
930408	20	CITY PROP TAX / IN-LIEU-OF	0.00	34,455.00	0.00	34,455.00		
930408	30	CITY PROP TAX / IN-LIEU-OF	0.00	32,264.00	0.00	32,264.00		
930409	10	COUNTY PROP TAX / IN-LIEL	0.00	17,843.00	0.00	17,843.00		
930409	20	COUNTY PROP TAX / IN-LIEL	0.00	14,541.00	0.00	14,541.00		
930409	30	COUNTY PROP TAX / IN-LIEL	0.00	13,616.00	0.00	13,616.00		
930425	30	INTEREST EXPENSE ON FSM	0.00	1,466,700.00	0.00	1,466,700.00		
930426	20	INTEREST ON BAN	0.00	70,300.00	0.00	70,300.00		
930427	20	INTEREST ON BONDS	0.00	552,900.00	0.00	552,900.00		
930429	30	INTEREST ON CONSOLIDATI	0.00	73,900.00	0.00	73,900.00		
930431	10	INTEREST ON CUSTOMER D	0.00	66,911.00	0.00	66,911.00		
930431	20	INTEREST ON CUSTOMER D	0.00	13,389.00	0.00	13,389.00		
930432	10	OTHER INTEREST EXPENSE	0.00	5,779.00	0.00	5,779.00		
930432	20	OTHER INTEREST EXPENSE	0.00	6,387.00	0.00	6,387.00		
930432	30	OTHER INTEREST EXPENSE	0.00	9,834.00	0.00	9,834.00		
930435	10	CASH CONTRIBUTIONS TO C	0.00	15,748.00	0.00	15,748.00		
930435	20	CASH CONTRIBUTIONS TO C	0.00	3,151.00	0.00	3,151.00		
930435	30	CASH CONTRIBUTIONS TO C	0.00	6,101.00	0.00	6,101.00		
932110	10	SUPPORT SERVICES EXP	0.00	32,427.00	0.00	32,427.00		

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			Balance	Debit	Credit	Balance	Adjustment	Balance
932110	20	SUPPORT SERVICES EXP	0.00	23,900.00	0.00	23,900.00		
932110	30	SUPPORT SERVICES EXP	0.00	33,673.00	0.00	33,673.00		
932120	10	SUPPORT SERVICES PAYRC	0.00	160,476.00	0.00	160,476.00		
932120	20	SUPPORT SERVICES PAYRC	0.00	118,277.00	0.00	118,277.00		
932120	30	SUPPORT SERVICES PAYRC	0.00	166,647.00	0.00	166,647.00		
932200	10	AUTO & TRUCK REPAIR EXP	0.00	83,881.00	0.00	83,881.00		
932200	20	AUTO & TRUCK REPAIR EXP	0.00	57,352.00	0.00	57,352.00		
932200	30	AUTO & TRUCK REPAIR EXP	0.00	51,067.00	0.00	51,067.00		
932210	10	AUTO & TRUCK REPAIR PAY	0.00	82,834.00	0.00	82,834.00		
932210	20	AUTO & TRUCK REPAIR PAY	0.00	56,636.00	0.00	56,636.00		
932210	30	AUTO & TRUCK REPAIR PAY	0.00	50,430.00	0.00	50,430.00		
932220	10	AUTO & TRUCK GAS & OIL	0.00	120,739.00	0.00	120,739.00		
932220	20	AUTO & TRUCK GAS & OIL	0.00	82,554.00	0.00	82,554.00		
932220	30	AUTO & TRUCK GAS & OIL	0.00	73,507.00	0.00	73,507.00		
		Total Expenses	0.00	63,130,900.00	1,223,600.00	61,907,300.00		

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Account	Subaccount	Description	Beginning	Period Activity		Ending	Adjustment	
			Balance	Debit	Credit	Balance	Adjustment	Balance
101210	01	HEAD END PLANT	556,619.74	0.00	0.00	556,619.74		
101215	01	CABLE DISTRIBUTION PLAN	11,114,203.71	906,727.57	0.00	12,020,931.28		
101220	01	CABLE PLANT EQUIPMENT	1,306,273.62	59,055.37	0.00	1,365,328.99		
101225	01	CHANNEL 10 EQUIPMENT	1,025,610.40	157,149.12	0.00	1,182,759.52		
101230	01	CABLE TV EQUIPMENT	627,763.32	82,620.61	0.00	710,383.93		
101235	01	CABLE FSN PLANT	24,275,042.71	1,435,823.24	0.00	25,710,865.95		
101310	01	SOURCE OF SUPPLY LAND	21,924.72	0.00	0.00	21,924.72		
101311	01	SOURCE OF SUPPLY STRUC	285,610.00	1,363.26	0.00	286,973.26		
101313	01	SOURCE OF SUPPLY RIVER	1,153,591.97	0.00	0.00	1,153,591.97		
101315	01	SOURCE OF SUPPLY GALLE	125,854.45	0.00	0.00	125,854.45		
101316	01	SOURCE OF SUPPLY SUPPL	27,322.33	0.00	0.00	27,322.33		
101320	01	PUMPING PLANT LAND	2,436.08	0.00	0.00	2,436.08		
101321	01	PUMPING STRUCTURES & IM	156,906.00	67,821.44	0.00	224,727.44		
101325	01	PUMPING EQUIPMENT	1,129,734.77	49,955.06	0.00	1,179,689.83		
101330	01	TREATMENT PLANT LAND	14,076.65	0.00	0.00	14,076.65		
101331	01	TREATMENT STRUCTURES /	2,724,490.62	285,820.76	0.00	3,010,311.38		
101332	01	TREATMENT EQUIPMENT	5,540,916.16	2,020.25	0.00	5,542,936.41		
101340	01	DISTRIBUTION PLANT LAND	168,082.36	0.00	0.00	168,082.36		
101341	01	DISTRIBUTION STRUCTURE	251,556.71	0.00	0.00	251,556.71		
101342	01	DISTRIBUTION RESERVOIRS	8,334,618.14	22,355.83	0.00	8,356,973.97		
101343	01	DISTRIBUTION TRANSMISSI	14,757,547.09	1,803,516.13	0.00	16,561,063.22		
101344	01	DISTRIBUTION FIRE MAINS	105,441.73	16,481.84	0.00	121,923.57		
101345	01	DISTRIBUTION SERVICES	1,426,189.09	121,130.60	0.00	1,547,319.69		
101346	01	DISTRIBUTION METERS	1,434,912.83	838.35	0.00	1,435,751.18		
101347	01	DISTRIBUTION METER INSTI	36,737.97	6,609.56	0.00	43,347.53		
101348	01	DISTRIBUTION HYDRANTS	758,904.87	63,945.15	0.00	822,850.02		
101349	01	OTHER DISTRIBUTION PLAN	73,550.24	0.00	0.00	73,550.24		
101351	01	ELECTRIC TRANSMISSION	117,476.57	0.00	0.00	117,476.57		
101352	01	ELECTRIC TRANSMISSION S	1,465,973.94	0.00	0.00	1,465,973.94		
101353	01	ELECTRIC STATION EQUIPM	5,609,058.82	155,165.36	0.00	5,764,224.18		
101355	01	ELECTRIC TRANS POLES TC	785,508.60	14,778.83	0.00	800,287.43		
101356	01	ELECTRIC TRANS OVERHEA	1,882,481.45	3,849.03	0.00	1,886,330.48		
101360	01	ELECTRIC DISTRIBUTION LA	49,885.14	16,286.00	0.00	66,171.14		
101361	01	ELECTRIC DIST STRUCT & IM	548,093.29	8,800.00	0.00	556,893.29		
101362	01	ELECTRIC DIST STATION EQ	9,175,181.22	87,576.25	0.00	9,262,757.47		
101363	01	ELECTRIC DIST STORAGE B.	36,077.03	0.00	0.00	36,077.03		
101364	01	ELECTRIC DISTRIBUTION PC	1,874,359.64	124,154.36	0.00	1,998,514.00		
101365	01	ELECTRIC DIST OVERHEAD	5,653,572.61	238,465.31	0.00	5,892,037.92		
101366	01	ELECTRIC DIST UNDERGROU	2,500,697.36	128,996.19	0.00	2,629,693.55		
101367	01	ELECTRIC DIST UNDERGROU	5,218,296.95	303,063.19	0.00	5,521,360.14		
101368	01	ELECTRIC DIST LINE TRANS	7,323,108.81	246,189.92	0.00	7,569,298.73		
101369	01	ELECTRIC DIST. SERVICES	2,717,702.77	53,298.04	0.00	2,771,000.81		

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			Balance	Debit	Credit	Balance	Adjustment	Balance
101370	01	ELECTRIC DISTRIBUTION M/	1,046,398.26	15,722.44	0.00	1,062,120.70		
101371	01	ELECTRIC SECURITY LIGHT	271,328.18	33,235.95	0.00	304,564.13		
101373	01	ELECTRIC STREET LIGHTS &	848,612.28	45,779.69	0.00	894,391.97		
101389	01	GENERAL LAND	85,000.00	110,681.04	0.00	195,681.04		
101390	01	GENERAL STRUCTURES ANI	2,492,411.92	41,304.25	110,681.04	2,423,035.13		
101391	01	GENERAL OFFICE EQUIPMEI	6,736,812.05	36,495.75	0.00	6,773,307.80		
101392	01	GENERAL TRANSPORT EQU	3,985,276.62	184,007.37	22,347.14	4,146,936.85		
101393	01	GENERAL STORES EQUIPME	46,768.28	0.00	0.00	46,768.28		
101394	01	GENERAL TOOLS SHOP & G/	370,035.53	2,990.52	0.00	373,026.05		
101395	01	GENERAL LABORATORY EQ	52,192.48	0.00	0.00	52,192.48		
101396	01	GENERAL POWER OPERATE	1,992,407.32	18,160.08	0.00	2,010,567.40		
101397	01	GENERAL COMMUNICATION	347,292.24	0.00	0.00	347,292.24		
101398	01	GENERAL MISCELLANEOUS	670,229.12	35,081.16	0.00	705,310.28		
101399	01	GENERAL COMPUTER EQUII	512,517.40	643,193.34	0.00	1,155,710.74		
107215	01	CONSTRUCTION CABLE DIS	0.00	854,064.99	854,064.99	0.00		
107220	01	CONSTRUCTION CABLE EQL	0.00	57,311.31	57,311.31	0.00		
107225	01	CONSTRUCTION CHANNEL 1	0.00	108,453.74	108,453.74	0.00		
107230	01	CONSTRUCTION CABLE TV &	0.00	51,525.61	51,525.61	0.00		
107235	01	CONST. FSN PLANT	0.00	1,400,960.16	1,400,960.16	0.00		
107311	01	CONSTRUCTION S OF S STR	0.00	1,363.26	1,363.26	0.00		
107321	01	CONSTRUCTION PUMPING F	0.00	67,821.44	67,821.44	0.00		
107325	01	CONSTRUCTION PUMPING E	0.00	49,955.06	49,955.06	0.00		
107331	01	CONSTRUCTION TREATMEN	0.00	217,720.83	217,720.83	0.00		
107332	01	CONSTRUCTION TREATMEN	0.00	1,734.79	1,734.79	0.00		
107342	01	CONSTRUCT DIST RESERVI	0.00	17,650.57	17,650.57	0.00		
107343	01	CONSTRUCT WATER DISTRI	0.00	1,685,040.85	1,685,040.85	0.00		
107344	01	CONSTRUCT DISTRIBUTION	0.00	15,213.72	15,213.72	0.00		
107345	01	CONSTRUCT WATER DISTRI	0.00	109,415.66	109,415.66	0.00		
107346	01	PURCHASE WATER METERS	0.00	838.35	838.35	0.00		
107347	01	CONSTRUCT WATER DIST. M	0.00	6,808.11	6,808.11	0.00		
107348	01	CONSTRUCT WATER DIST H	0.00	63,240.19	63,240.19	0.00		
107353	01	CONSTRUCT ELECT TRANS	0.00	28,512.75	28,512.75	0.00		
107355	01	CONSTRUCTION ELECT TRA	0.00	14,778.83	14,778.83	0.00		
107356	01	CONSTRUCT ELECT TRAN O	0.00	3,849.03	3,849.03	0.00		
107360	01	PURCHASE ELECT DIST LAN	0.00	16,286.00	16,286.00	0.00		
107362	01	CONSTRUCT ELECT DIST ST	0.00	186,292.37	186,292.37	0.00		
107364	01	CONSTRUCT ELECT DISTRIE	0.00	126,962.14	126,962.14	0.00		
107365	01	CONSTRUCT ELECT DIST O	0.00	235,865.70	235,865.70	0.00		
107366	01	CONSTRUCT ELECT UNDER	0.00	123,779.51	123,779.51	0.00		
107367	01	CONSTRUCT ELECT UG COM	0.00	281,327.24	281,327.24	0.00		
107368	01	CONSTRUCT ELECT DIST LI	0.00	247,364.15	247,364.15	0.00		
107369	01	CONSTRUCT ELECT DIST SE	0.00	46,965.71	46,965.71	0.00		

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			Balance	Debit	Credit	Balance	Adjustment	Balance
107370	01	CONSTRUCT ELECTRIC DIST	0.00	12,858.19	12,858.19	0.00		
107371	01	CONSTRUCT SECURITY LIGI	0.00	31,667.39	31,667.39	0.00		
107373	01	CONSTRUCT STREET LIGHT	0.00	42,187.41	42,187.41	0.00		
107389	01	PURCHASE GENERAL PLAN	0.00	16,250.00	16,250.00	0.00		
107390	01	CONSTRUCT GEN STRUCTU	0.00	42,509.00	42,509.00	0.00		
107391	01	CONSTRUCT OFFICE FURNA	0.00	32,046.39	32,046.39	0.00		
107392	01	PURCHASE TRANSPORT EQ	0.00	160,974.32	160,974.32	0.00		
107394	01	PURCHASE TOOLS SHOP & I	0.00	2,990.52	2,990.52	0.00		
107396	01	PURCHASE POWER OPERAT	0.00	10,108.95	10,108.95	0.00		
107398	01	PURCHASE MISCELLANEOU	0.00	33,303.26	33,303.26	0.00		
107399	01	PURCHASE COMPUTER EQ	0.00	390,507.81	390,507.81	0.00		
108210	01	DEPRECIATION HEAD END	-477,573.61	0.00	20,151.57	-497,725.18		
108215	01	DEPRECIATION CABLE DIST	-6,821,755.57	0.00	586,574.03	-7,408,329.60		
108220	01	DEPRECIATION CABLE EQUI	-653,194.46	0.00	72,006.48	-725,200.94		
108225	01	DEPRECIATION CHANNEL 1C	-560,612.80	0.00	54,772.04	-615,384.84		
108230	01	DEPRECIATION CABLE TV E	-358,868.75	0.00	36,954.02	-395,822.77		
108235	01	DEPRECIATION FSN CABLE	-7,338,129.44	0.00	1,667,039.31	-9,005,168.75		
108311	01	DEPRECIATION S O S STRU	-183,659.79	0.00	5,829.82	-189,489.61		
108313	01	DEP. SOURCE OF SUPPLY R	-640,705.42	0.00	23,546.92	-664,252.34		
108315	01	DEP. SOS GALLERIES & TUN	-80,721.14	0.00	2,568.92	-83,290.06		
108316	01	DEP. SOS SUPPLY MAINS	-2,079.81	0.00	557.69	-2,637.50		
108321	01	DEP PUMP STRUCTURES	-100,505.63	0.00	3,202.74	-103,708.37		
108325	01	DEPRECIATION PUMP. EQUI	-638,715.99	0.00	23,059.96	-661,775.95		
108331	01	DEPRECIATION TREATMENT	-1,604,702.52	0.00	55,611.84	-1,660,314.36		
108332	01	DEPRECIATION TREATMENT	-1,891,570.07	0.00	113,100.28	-2,004,670.35		
108341	01	DEPRECIATION DIST STRUC	-56,159.83	0.00	5,078.46	-61,238.29		
108342	01	DEPRECIATION DIST RESV &	-2,048,012.91	0.00	168,260.45	-2,216,273.36		
108343	01	DEPRECIATION TRANS & DIS	-5,138,649.87	0.00	297,923.07	-5,436,572.94		
108344	01	DEPRECIATION FIRE MAINS	-93,334.58	0.00	2,128.68	-95,463.26		
108345	01	DEPRECIATION SERVICES	-201,359.44	0.00	28,792.12	-230,151.56		
108346	01	DEPRECIATION METERS	-623,527.75	0.00	28,968.23	-652,495.98		
108347	01	DEPRECIATION METER INAT	-12,811.11	0.00	741.67	-13,552.78		
108348	01	DEPRECIATION HYDRANTS	-244,342.25	0.00	15,320.86	-259,663.11		
108349	01	DEPRECIATION OTHER T&D	-103,279.54	0.00	1,484.84	-104,764.38		
108352	01	DEPRECIATION ELECTRIC TI	-1,430,611.83	0.00	36,261.05	-1,466,872.88		
108353	01	DEPRECIATION ELE STATIO	-5,454,470.11	0.00	138,740.70	-5,593,210.81		
108355	01	DEPRECIATION ELECT TRAN	-327,087.69	0.00	19,429.65	-346,517.34		
108356	01	DEPRECIATION TRANS OH C	-1,821,338.88	0.00	46,563.38	-1,867,902.26		
108361	01	DEPRECIATION ELECT DIST	-345,637.94	0.00	13,557.16	-359,195.10		
108362	01	DEPRECIATION ELECT DIST	-2,514,205.46	0.00	226,947.59	-2,741,153.05		
108363	01	DEPRECIATION ELECT DIST	-19,632.26	0.00	892.38	-20,524.64		
108364	01	DEPRECIATION ELECT DIST	-624,729.10	0.00	46,362.50	-671,091.60		

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Account	Subaccount	Description	Beginning	Period Activity		Ending	Adjustment	Adjustment Balance
			Balance	Debit	Credit	Balance		
108365	01	DEPRECIATION ELECT DIST	-3,478,825.40	0.00	139,841.78	-3,618,667.18		
108366	01	DEPRECIATION ELEC UG CC	-574,136.64	0.00	61,855.04	-635,991.68		
108367	01	DEPRECIATION ELECT UG C	-1,181,851.79	0.00	129,075.17	-1,310,926.96		
108368	01	DEPRECIATION ELECT DIST	-3,550,443.58	0.00	181,137.92	-3,731,581.50		
108369	01	DEPRECIATION ELECT DIST	-1,630,405.35	0.00	67,222.67	-1,697,628.02		
108370	01	DEPRECIATION ELECT DIST	-706,016.35	0.00	25,882.79	-731,899.14		
108371	01	DEPRECIATION ELECT SECU	-45,197.23	0.00	6,711.33	-51,908.56		
108373	01	DEPRECIATION ELEC STREE	-514,909.30	0.00	20,990.49	-535,899.79		
108390	01	DEPRECIATION GENERAL PL	-1,345,046.59	0.00	112,018.09	-1,457,064.68		
108391	01	DEPRECIATION GENERAL OI	-4,808,600.89	0.00	433,540.58	-5,242,141.47		
108392	01	DEPRECIATION GENERAL TI	-2,728,622.99	0.00	247,278.42	-2,975,901.41		
108393	01	DEPRECIATION GENERAL S	-42,845.03	0.00	499.17	-43,344.20		
108394	01	DEPRECIATION GEN TOOLS	-337,261.12	0.00	8,017.17	-345,278.29		
108395	01	DEPRECIATION GENERAL L	-51,113.22	0.00	515.74	-51,628.96		
108396	01	DEPRECIATION GENERAL P	-1,618,758.12	0.00	136,427.01	-1,755,185.13		
108397	01	DEPRECIATION GENERAL C	-215,151.41	0.00	22,922.05	-238,073.46		
108398	01	DEPRECIATION GENERAL M	-602,489.78	0.00	45,627.87	-648,117.65		
108399	01	DEPRECIATION COMPUTER	-45,263.74	0.00	139,330.67	-184,594.41		
123600	01	CONSOLIDATED ACQUISITIC	631,800.00	0.00	140,400.00	491,400.00		
124100	01	INVESTMENT CONTRACT FU	1,283,475.15	565,246.49	0.00	1,848,721.64		
125100	01	INVESTMENT REVENUE BON	671,000.00	0.00	0.00	671,000.00		
126300	01	INVESTMENT DEPRECIATIO	1,180,396.38	79,963.86	0.00	1,260,360.24		
128500	01	INVESTMENT CLUBHOUSE F	75,000.00	27,407.74	0.00	102,407.74		
131010	01	IMPREST ELECTRIC & WATE	40,000.00	0.00	0.00	40,000.00		
131050	01	CASH CASH WORKING FUNI	4,465.92	1,532.67	102.21	5,896.38		
131100	01	CASH CONTRACT FUND	1,055,448.50	842,875.47	812,693.75	1,085,630.22		
131150	01	CASH CONTINGENCY FUND	0.00	7,500.00	7,500.00	0.00		
131200	01	CASH REVENUE BOND SINK	147,934.54	108,720.05	0.00	256,654.59		
131250	01	CASH REV. BOND INT & RED	642,033.17	820,974.09	1,074,540.29	388,466.97		
131300	01	CASH DEPRECIATION FUND	2,023.52	9.97	0.00	2,033.49		
131350	01	CASH PAYROLL FUND	0.00	3,977.93	4,047.39	-69.46		
136350	01	OPERATIONS AND MAINTEN	-770,124.63	11,954,004.50	8,883,275.40	2,300,604.47		
136400	01	REVENUE FUND FARMERS E	2,109,211.51	5,322,961.33	7,394,001.85	38,170.99		
136450	01	REVENUE STATE NATIONAL	2,889,001.05	2,386,446.33	5,001,445.51	274,001.87		
136600	01	CLUBHOUSE CASH FUND	56,933.31	10,481.80	16,874.30	50,540.81		
136700	01	REVENUE ACCT. REPUBLIC	45,226.62	43,110.58	0.00	88,337.20		
142100	01	ACCOUNTS RECEIVABLE EL	7,528,788.03	2,884,254.81	3,070,761.48	7,342,281.36		
142160	01	ACCTS REC. ADVERTISING	236,492.40	103,937.31	168,445.55	171,984.16		
142200	01	UNBILLED ACCOUNTS RECE	1,253,900.00	0.00	52,100.00	1,201,800.00		
143100	01	MISCELLANEOUS ACCOUNT	363,776.44	39,148.16	173,566.35	229,358.25		
143300	01	ACCOUNTS RECEIVABLE RE	10,990.99	38,882.72	42,326.77	7,546.94		
144110	01	ACCRUED BAD DEBTS	-25,300.00	91,219.62	89,019.62	-23,100.00		

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			Balance	Debit	Credit	Balance		
154100	01	INVENTORY MATERIALS ANI	4,509,368.49	761,869.92	285,284.18	4,985,954.23		
		DRUMS CLEARING	500.00	0.00	0.00	500.00		
154120	01	PREPAID INSURANCE	611,048.88	691,833.30	710,200.11	592,682.07		
165100	01	INTEREST CONTRACT FUND	10,893.38	40,729.73	45,982.42	5,640.69		
171100	01	INTEREST REVENUE BOND	5,695.04	17,465.99	21,113.73	2,047.30		
171200	01	INTEREST DEPRECIATION F	10,018.50	31,784.63	37,957.61	3,845.52		
171300	01	INTEREST CLUBHOUSE	6,303.06	3,555.93	9,449.36	409.63		
171500	01	SELF INSURANCE FUND	36,789.52	187,505.13	0.00	224,294.65		
174100	01	RETIREMENT PLAN ASSETS	368,869.43	0.00	0.00	368,869.43		
174200	01	UNAMORTIZED DEBT DISCO	199,248.39	0.00	16,046.76	183,201.63		
181100	01	Total Assets	101,152,957.67	41,494,413.58	40,507,990.50	102,139,380.75		
		PRIOR YEARS RETAINED EA	43,475,819.75	0.00	0.00	43,475,819.75		
215100	01	REVENUE CONTROL	0.00	1,311,790.05	1,642,974.85	331,184.80		
215220	10	REVENUE CONTROL	0.00	2,096.09	2,558,412.54	2,556,316.45		
215220	20	REVENUE CONTROL	0.00	221,099.52	939,045.72	717,946.20		
215220	30	WATER TREATMENT PLANT	10,015,000.00	550,000.00	0.00	9,465,000.00		
221100	01	CONSOLIDATED BOND	1,117,629.00	223,023.97	0.00	894,605.03		
221300	01	BOND ANTICIPATION NOTE	1,850,000.00	0.00	0.00	1,850,000.00		
224100	01	FSN 1999 NOTE	4,030,000.00	200,000.00	0.00	3,830,000.00		
224300	01	FSN 2000 NOTE 2	7,329,828.60	400,000.00	0.00	6,929,828.60		
224310	01	FSN 2001 NOTE 3	5,606,661.40	315,765.80	0.00	5,290,895.60		
224320	01	FSN 2003 NOTE 4	7,155,831.00	385,858.00	0.00	6,769,973.00		
224330	01	FSN 2004 NOTE 5	4,340,185.00	198,376.20	0.00	4,141,808.80		
224340	01	POWER BILL / ACCOUNTS P	6,159,877.03	3,546,045.82	3,004,122.41	5,617,953.62		
232100	01	ACCOUNTS PAYABLE MISCE	981,855.27	720,661.31	642,904.51	904,098.47		
232150	01	ACCOUNTS PAYABLE ACCRI	334,166.05	631,910.12	397,562.07	99,818.00		
232155	01	ACCOUNTS PAYABLE CONTI	3,540,195.09	413,130.25	836,979.53	3,964,044.37		
232200	01	ACCOUNTS PAYABLE SEWE	886,553.00	1,252,384.27	1,181,593.69	815,762.42		
232300	01	ACCOUNTS PAYABLE WINT	169.64	638.00	579.17	110.81		
232400	01	FUTURE INSURANCE CLAIM	36,789.52	0.00	187,505.13	224,294.65		
232500	01	ACCRUED PAYROLL PAYABI	371,617.59	371,617.59	382,750.82	382,750.82		
232600	01	ACCRUED VACATION PAYAE	525,773.83	75,012.02	98,020.95	548,782.76		
232650	01	ACCOUNTS PAYABLE CUST	1,383,410.63	6,390.00	107,395.00	1,484,415.63		
235100	01	CABLE CUSTOMER DEPOSIT	29,563.50	3,370.00	1,685.00	27,878.50		
235200	01	WATER METER DEPOSITS	3,750.00	500.00	2,200.00	5,450.00		
235300	01	UNCLAIMED REFUNDS	5,656.80	226.30	0.00	5,430.50		
235400	01	BIDDER BONDS	0.00	7,500.00	7,500.00	0.00		
235500	01	PROPERTY TAX PAYABLE	23,001.10	42,166.63	42,166.63	23,001.10		
236100	01	INTEREST ON CUSTOMER D	589,732.45	0.00	49,770.52	639,502.97		
237100	01	INTEREST ON BONDS	343,876.35	1,257,068.18	984,419.45	71,227.62		
237200	01	SALES TAX PAYABLE	61,956.38	59,375.90	59,033.82	61,614.30		
241100	01							

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			Balance	Debit	Credit	Balance	Adjustment	Balance
241150	01	PAYROLL WITHOLDING PAY,	35,507.80	106,010.52	109,319.71	38,816.99		
241259	01	SCHOOL TAXES PAYABLE	148,684.73	88,081.86	78,417.80	139,020.67		
241275	01	OTHER TAXES	66,600.95	6,464.08	8,548.09	68,684.96		
241400	01	KY RIVER AUTHORITY FEE	106,287.04	85,746.76	85,213.83	105,754.11		
253100	01	UNEARNED REVENUE	596,978.17	10,003.34	70,614.42	657,589.25		
		Total	1,011,529,957.67	12,492,312.58	13,478,735.66	1,021,139,380.75		
		Liabilities						
415100	10	SALES OF MATERIAL	0.00	0.00	9,914.63	9,914.63		
415100	20	SALES OF MATERIAL	0.00	0.00	7,373.73	7,373.73		
415100	30	SALES OF MATERIAL	0.00	0.00	18,612.00	18,612.00		
415400	10	MAPPING INCOME	0.00	0.00	33.76	33.76		
415400	20	MAPPING INCOME	0.00	0.00	25.17	25.17		
415400	30	MAPPING INCOME	0.00	0.00	63.57	63.57		
418200	10	RENT CLUBHOUSE	0.00	26.20	2,770.36	2,744.16		
418200	20	RENT CLUBHOUSE	0.00	19.52	2,064.25	2,044.73		
418200	30	RENT CLUBHOUSE	0.00	49.28	5,210.39	5,161.11		
419050	10	INTEREST CASH WORKING I	0.00	0.00	10.76	10.76		
419050	20	INTEREST CASH WORKING I	0.00	0.00	2.04	2.04		
419050	30	INTEREST CASH WORKING I	0.00	0.00	4.09	4.09		
419100	10	INTEREST CONTRACT FUND	0.00	0.00	19,905.31	19,905.31		
419100	20	INTEREST CONTRACT FUND	0.00	0.00	36,915.62	36,915.62		
419100	30	INTEREST CONTRACT FUND	0.00	0.00	8,678.77	8,678.77		
419200	20	INTEREST REVENUE BOND	0.00	0.00	26,278.08	26,278.08		
419250	20	INTEREST REV. BOND INTEF	0.00	0.00	2,203.40	2,203.40		
419300	10	INTEREST DEPRECIATION F	0.00	0.00	12,319.65	12,319.65		
419300	20	INTEREST DEPRECIATION F	0.00	0.00	8,772.08	8,772.08		
419300	30	INTEREST DEPRECIATION F	0.00	0.00	25,101.41	25,101.41		
419350	10	INTEREST OPERATIONS ANI	0.00	0.00	5,103.16	5,103.16		
419350	20	INTEREST OPERATIONS ANI	0.00	0.00	953.15	953.15		
419350	30	INTEREST OPERATIONS ANI	0.00	0.00	1,906.28	1,906.28		
419400	10	INTEREST REV FUND FARM	0.00	0.00	10,063.33	10,063.33		
419400	20	INTEREST REV FUND FARM	0.00	0.00	1,879.52	1,879.52		
419400	30	INTEREST REV FUND FARM	0.00	0.00	3,759.12	3,759.12		
419450	10	INTEREST REVENUE FUND	0.00	0.00	13,306.40	13,306.40		
419450	20	INTEREST REVENUE FUND	0.00	0.00	2,485.22	2,485.22		
419450	30	INTEREST REVENUE FUND	0.00	0.00	4,970.51	4,970.51		
419500	10	INTEREST CLUBHOUSE FUN	0.00	0.00	1,419.44	1,419.44		
419500	20	INTEREST CLUBHOUSE FUN	0.00	0.00	1,057.65	1,057.65		
419500	30	INTEREST CLUBHOUSE FUN	0.00	0.00	2,669.72	2,669.72		
419550	10	INTEREST REV FUND REPUE	0.00	0.00	26.05	26.05		
419550	20	INTEREST REV FUND REPUE	0.00	0.00	4.88	4.88		
419550	30	INTEREST REV FUND REPUE	0.00	0.00	9.82	9.82		

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			Balance	Debit	Credit	Balance	Balance	Balance
			0.00	0.00	6,598,497.35	6,598,497.35		
420100	30	BASIC SERVICE REVENUE	0.00	0.00	946,643.24	946,643.24		
420150	30	DIGITAL BASIC REVENUE	0.00	0.00	11,741.79	11,741.79		
420160	30	DIGITAL PAY REVENUE	0.00	0.00	72,623.89	72,623.89		
420175	30	PAY PER VIEW REVENUE	0.00	0.00	461,779.61	461,779.61		
420200	30	H B O SERVICE FEES	0.00	0.00	70,585.71	70,585.71		
420300	30	T M C SERVICE FEES	0.00	0.00	184,502.00	184,502.00		
420510	30	CONNECTION CHARGES	0.00	0.00				
420520	30	PAY CHANNEL DISCOUNTS	0.00	179,736.33	0.00	-179,736.33		
420530	30	CABLE PENALTY CHARGES	0.00	0.00	165,374.00	165,374.00		
420600	30	SHOWTIME SERVICE REVEN	0.00	0.00	127,300.67	127,300.67		
420700	30	CINEMAX SERVICE FEE	0.00	0.00	118,616.31	118,616.31		
420750	30	STARZ/ENCORE	0.00	0.00	178,693.64	178,693.64		
420760	30	WAM/ENCORE	0.00	0.00	1,442.43	1,442.43		
420770	30	WAM/STARZ/ENCORE	0.00	0.00	24,738.95	24,738.95		
420800	30	ENCORE SERVICE REVENUE	0.00	0.00	6,414.66	6,414.66		
420810	30	HOME SECURITY SERVICE	0.00	0.00	268,079.61	268,079.61		
420810	30	HOME SECURITY INSTALLAT	0.00	0.00	70,956.66	70,956.66		
420815	30	HICAP REVENUE	0.00	0.00	201,550.00	201,550.00		
420820	30	LONG DISTANCE REVENUE	0.00	0.00	582,837.05	582,837.05		
420825	30	ACCESS BILLING REVENUE	0.00	0.00	268,885.73	268,885.73		
420826	30	HSDS REVENUE	0.00	0.00	3,850,344.15	3,850,344.15		
420830	30	BUNDLED SERVICE DISC	0.00	478,053.05	0.00	-478,053.05		
420832	30	CLEC LOCAL PHONE REVEN	0.00	0.00	3,124,806.69	3,124,806.69		
420835	30	ADVERTISING REVENUE	0.00	0.00	752,671.87	752,671.87		
420900	30	PRODUCTION REVENUE	0.00	0.00	19,407.83	19,407.83		
420901	30	LEASE OR SALE CHANNEL	0.00	0.00	167,345.01	167,345.01		
420910	30	SHOPPING CHANNEL REVEN	0.00	0.00	70,358.19	70,358.19		
420920	30	DIGITAL MUSIC REVENUE	0.00	0.00	4,574.80	4,574.80		
420950	30	CHANNEL 10 REVENUE	0.00	0.00	7,298.00	7,298.00		
420970	30	DARK FIBER REVENUE	0.00	0.00	871,454.41	871,454.41		
420990	30	MISCELLANEOUS INCOME	0.00	0.00	143,270.99	143,270.99		
421100	10	MISCELLANEOUS INCOME	0.00	0.00	153,972.53	153,972.53		
421100	20	MISCELLANEOUS INCOME	0.00	0.00	142,037.35	142,037.35		
421100	30	MISCELLANEOUS INCOME	0.00	0.00	746,336.99	746,336.99		
421300	10	CAPITAL CONTRIBUTIONS	0.00	0.00	2,077,857.65	2,077,857.65		
421300	20	CAPITAL CONTRIBUTIONS	0.00	0.00	103,176.38	102,198.00		
421300	30	CAPITAL CONTRIBUTIONS	0.00	978.38				
440100	10	RESIDENTIAL ELECTRIC	0.00	0.00	13,477,482.62	13,477,482.62		
442100	10	COMMERCIAL 1 PHASE ELE	0.00	0.00	5,020,413.31	5,020,413.31		
442400	10	LARGE POWER ELECTRIC	0.00	0.00	20,752,964.73	20,752,964.73		
444100	10	ELECTRIC STREET LIGHTING	0.00	0.00	145,964.88	145,964.88		
445100	10	MUNICIPAL ELECTRIC	0.00	0.00	682,584.20	682,584.20		
448100	10	ELECT USED BY ELECT DEP	0.00	0.00	246,236.60	246,236.60		

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Frankfort Plant Board
Trial Balance - Combined Totals

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 Company: 00001

Periods: 01-08 Through 12-08 As of: 7/27/2008 Ledger ID: 00001

Account	Subaccount	Description	Beginning	Period Activity		Ending	Adjustment	Adjustment
			Balance	Debit	Credit	Balance	Balance	Balance
						383,458.15		
448200	10	ELECTRIC USED BY WATER	0.00	0.00	383,458.15	383,458.15		
449100	10	ELECTRIC SECURITY LIGHT:	0.00	0.00	109,563.28	109,563.28		
450100	10	ELECTRIC COLLECTION CHA	0.00	0.00	227,220.87	227,220.87		
451100	10	MISCELLANEOUS ELECTRIC	0.00	0.00	14,870.40	14,870.40		
461100	20	RESIDENTIAL CITY WATER	0.00	0.00	2,065,588.27	2,065,588.27		
461200	20	RESIDENTIAL COUNTY WATI	0.00	0.00	1,285,555.57	1,285,555.57		
461300	20	COMMERCIAL CITY WATER	0.00	0.00	1,748,055.42	1,748,055.42		
461400	20	COMMERCIAL COUNTY WAT	0.00	0.00	805,918.26	805,918.26		
462100	20	FIRE SPRINKLER SERVICE	0.00	0.00	102,310.48	102,310.48		
462200	20	PRIVATE FIRE HYDRANTS	0.00	0.00	35,305.59	35,305.59		
463100	20	CITY FIRE HYDRANTS	0.00	0.00	96,830.82	96,830.82		
466100	20	WATER SALES RESALE	0.00	0.00	1,151,127.61	1,151,127.61		
466200	20	WATER SALES RESALE-PRC	0.00	0.00	288,017.06	288,017.06		
467100	20	WATER USED BY ELECTRIC	0.00	0.00	408.84	408.84		
467200	20	WATER USED BY WATER DE	0.00	0.00	5,012.46	5,012.46		
470100	20	WATER COLLECTION CHARC	0.00	0.00	47,995.49	47,995.49		
		Total	0.00	658,862.76	71,524,934.37	70,866,071.61		
		Income						
			0.00	811,615.87	0.00	811,615.87		
510100	30	CABLE OPERATIONS & MAIN	0.00	326,342.17	12,021.30	314,320.87		
510300	30	CABLE DISTRIBUTION EXPEI	0.00	437,902.13	0.00	437,902.13		
510510	30	HBO EXPENSE	0.00	31,137.40	0.00	31,137.40		
510520	30	TMC EXPENSE	0.00	80,246.97	0.00	80,246.97		
510540	30	SHOWTIME EXPENSE	0.00	52,484.39	0.00	52,484.39		
510550	30	CINEMAX EXPENSE	0.00	2,470.60	0.00	2,470.60		
510560	30	ENCORE EXPENSE	0.00	914.45	0.00	914.45		
510563	30	WAM/ENCORE EXPENSE	0.00	78,187.47	0.00	78,187.47		
510565	30	STARZ/ENCORE	0.00	3,302.00	0.00	3,302.00		
510570	30	DIGITAL MUSIC EXPENSE	0.00	3,373,577.38	0.00	3,373,577.38		
510600	30	SATELLITE STATION EXPEN:	0.00	339,724.76	0.00	339,724.76		
510650	30	DIGITAL STATION EXPENSE	0.00	61,198.31	0.00	61,198.31		
510655	30	DIGITAL PAY STATION EXPE	0.00	95,533.18	0.00	95,533.18		
510660	30	HIGH DEFINITION TV EXPEN	0.00	35,571.64	0.00	35,571.64		
510675	30	PAY PER VIEW EXPENSE	0.00	28,828.72	0.00	28,828.72		
510700	30	POLE RENTAL EXPENSE	0.00	75,440.24	0.00	75,440.24		
510800	30	ROYALTY COPYRIGHT EXPE	0.00	441,780.24	0.00	441,780.24		
520100	30	CHANNEL 10 SALARIES	0.00	42,268.66	0.00	42,268.66		
520200	30	CHANNEL 10 EXPENSES	0.00	55,757.72	0.00	55,757.72		
525200	30	CABLE ADVERTISING EXPEN	0.00	75,165.83	6,605.44	68,560.39		
525210	30	MARKETING EXPENSES	0.00	16.50	0.00	16.50		
530100	30	FULL SERVICE NETWORK P/	0.00	41,754.67	0.00	41,754.67		
530110	30	HICAP PAYROLL	0.00	68,196.84	0.00	68,196.84		
530120	30	LONG DISTANCE FSN PAYR(0.00					

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Account	Subaccount	Description	Beginning	Period Activity		Ending	Adjustment	
			Balance	Debit	Credit	Balance	Adjustment	Balance
530130	30	HSDS PAYROLL	0.00	49,005.89	0.00	49,005.89		
530140	30	LOCAL PHONE	0.00	430,451.02	0.00	430,451.02		
530150	30	EXPANDED CABLE PAYROLL	0.00	69,266.75	0.00	69,266.75		
530160	30	SECURITY PAYROLL	0.00	103,396.10	0.00	103,396.10		
530520	30	LONG DISTANCE FSN EXPE	0.00	273,700.72	0.00	273,700.72		
530525	30	ACCESS BILLING EXPENSE	0.00	24,309.12	0.00	24,309.12		
530530	30	HSDS EXPENSE	0.00	540,070.34	7,316.93	532,753.41		
530540	30	CLEC EXPENSE	0.00	485,949.13	0.00	485,949.13		
530560	30	SECURITY EXPENSE	0.00	67,771.42	0.00	67,771.42		
555100	10	COST PER KW PURCHASED	0.00	11,487,856.19	0.00	11,487,856.19		
555200	10	COST PER KWH PURCHASE	0.00	18,315,393.00	0.00	18,315,393.00		
555300	10	COST OF FUEL ADJ PURCHA	0.00	5,042,387.92	65,758.34	4,976,629.58		
555400	10	SEPA POWER ADJUSTMENT	0.00	36,995.44	513,887.57	-476,892.13		
594000	10	ELECT DIST UNDERGROUND	0.00	12,074.19	4,377.10	7,697.09		
594100	10	ELECT DIST UNDERGROUND	0.00	98,284.45	0.00	98,284.45		
596000	10	ELECT DIST STREET LIGHTS	0.00	13,693.02	0.00	13,693.02		
596100	10	ELECT DIST STREET LIGHT	0.00	34,487.79	0.00	34,487.79		
598000	10	ELECT DISTRIBUTION EXPE	0.00	850,359.65	0.00	850,359.65		
598100	10	ELECT DIST PAYROLL	0.00	1,038,788.72	0.00	1,038,788.72		
599000	10	ELECT DIST SECURITY LIGH	0.00	3,605.14	0.00	3,605.14		
623000	20	PUMPING POWER	0.00	439,248.96	0.00	439,248.96		
633000	20	PUMPING MAINTENANCE	0.00	96,459.08	0.00	96,459.08		
641000	20	WATER TREATMENT CHEM	0.00	459,728.06	0.00	459,728.06		
642000	20	WATER TREATMENT LABOR	0.00	316,186.16	0.00	316,186.16		
643000	20	MISCELLANEOUS TREATME	0.00	46,133.46	0.00	46,133.46		
644000	20	TREATMENT LABORATORY I	0.00	36,148.99	0.00	36,148.99		
644100	20	TREATMENT LABORATORY I	0.00	41,311.88	0.00	41,311.88		
652000	20	WATER TREATMENT MAINT	0.00	10,651.74	0.00	10,651.74		
652100	20	WATER TREATMENT MAINT	0.00	73,498.24	0.00	73,498.24		
677000	20	FIRE HYDRANTS	0.00	5,028.68	0.00	5,028.68		
677100	20	FIRE HYDRANTS PAYROLL	0.00	41,408.22	0.00	41,408.22		
678000	20	WATER DISTRIBUTION EXPE	0.00	192,094.69	0.00	192,094.69		
678100	20	WATER DIST PAYROLL	0.00	804,197.10	0.00	804,197.10		
700000	10	ENGINEERING EXPENSE AC	0.00	13,454.49	0.00	13,454.49		
700000	20	ENGINEERING EXPENSE AC	0.00	1,733.01	24.66	1,708.35		
700000	30	ENGINEERING EXPENSE AC	0.00	1,287.69	0.00	1,287.69		
700100	10	ENGINEERING PAYROLL	0.00	207,807.16	0.00	207,807.16		
700100	20	ENGINEERING PAYROLL	0.00	225,060.24	0.00	225,060.24		
700100	30	ENGINEERING PAYROLL	0.00	117,865.01	0.00	117,865.01		
902000	10	METER READING EXPENSES	0.00	8,162.71	5,521.20	2,641.51		
902000	20	METER READING EXPENSES	0.00	5,505.78	4,114.41	1,391.37		
902000	30	METER READING EXPENSES	0.00	1,178.56	0.00	1,178.56		

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Account	Subaccount	Description	Beginning	Period Activity		Ending	Adjustment	
			Balance	Debit	Credit	Balance	Adjustment	Balance
		METER READING PAYROLL	0.00	222,189.73	0.00	222,189.73		
902100	10	METER READING PAYROLL	0.00	165,576.04	0.00	165,576.04		
902100	20	METER READING PAYROLL	0.00	6,804.15	0.00	6,804.15		
903000	10	CUSTOMER RECORDS AND	0.00	5,069.81	0.00	5,069.81		
903000	20	CUSTOMER RECORDS AND	0.00	12,890.27	0.00	12,890.27		
903000	30	CUSTOMER RECORDS AND	0.00	45,538.83	0.00	45,538.83		
903010	10	POSTAGE AND PRINTING	0.00	34,800.45	0.00	34,800.45		
903010	20	POSTAGE AND PRINTING	0.00	91,794.31	0.00	91,794.31		
903010	30	POSTAGE AND PRINTING	0.00	223,410.69	0.00	223,410.69		
903100	10	CUSTOMER RECORDS AND	0.00	166,464.46	0.00	166,464.46		
903100	20	CUSTOMER RECORDS AND	0.00	420,170.99	0.00	420,170.99		
903100	30	CUSTOMER RECORDS AND	0.00	143.35	63.71	79.64		
903200	10	CASH OVER AND SHORT	0.00	106.84	47.49	59.35		
903200	20	CASH OVER AND SHORT	0.00	269.73	119.87	149.86		
903200	30	CASH OVER AND SHORT	0.00	11,905.01	0.00	11,905.01		
903921	10	OFFICE SUPPLIES EXPENSE	0.00	8,613.76	0.00	8,613.76		
903921	20	OFFICE SUPPLIES EXPENSE	0.00	23,314.64	0.00	23,314.64		
903921	30	OFFICE SUPPLIES EXPENSE	0.00	144,147.75	0.00	144,147.75		
904000	10	BAD DEBTS EXPENSE	0.00	26,922.27	0.00	26,922.27		
904000	20	BAD DEBTS EXPENSE	0.00	53,844.56	0.00	53,844.56		
904000	30	BAD DEBTS EXPENSE	0.00	127,994.99	0.00	127,994.99		
905100	10	INFORMATION TECHNOLOGI	0.00	95,369.79	0.00	95,369.79		
905100	20	INFORMATION TECHNOLOGI	0.00	240,721.74	0.00	240,721.74		
905100	30	INFORMATION TECHNOLOGI	0.00	12,692.42	0.00	12,692.42		
905200	10	GIS EXPENSES	0.00	9,457.18	0.00	9,457.18		
905200	20	GIS EXPENSES	0.00	23,870.81	0.00	23,870.81		
905200	30	GIS EXPENSES	0.00	35,345.86	0.00	35,345.86		
905210	10	CIS EXPENSES	0.00	26,336.41	0.00	26,336.41		
905210	20	CIS EXPENSES	0.00	66,475.48	0.00	66,475.48		
905210	30	CIS EXPENSES	0.00	42,907.10	0.00	42,907.10		
905300	10	COMPUTER EXPENSE	0.00	31,866.04	0.00	31,866.04		
905300	20	COMPUTER EXPENSE	0.00	81,411.92	0.00	81,411.92		
905300	30	COMPUTER EXPENSE	0.00	5,892.16	0.00	5,892.16		
913000	10	PUBLISHING EXPENSE	0.00	2,401.44	0.00	2,401.44		
913000	20	PUBLISHING EXPENSE	0.00	8,551.60	0.00	8,551.60		
913000	30	PUBLISHING EXPENSE	0.00	53,165.05	0.00	53,165.05		
920000	10	ADMINISTRATIVE EXPENSE	0.00	38,896.84	0.00	38,896.84		
920000	20	ADMINISTRATIVE EXPENSE	0.00	98,700.77	0.00	98,700.77		
920000	30	ADMINISTRATIVE EXPENSE	0.00	40,189.35	111.37	40,077.98		
920060	10	DUES AND SUBSCRIPTIONS	0.00	11,259.10	0.00	11,259.10		
920060	20	DUES AND SUBSCRIPTIONS	0.00	6,933.66	65.44	6,868.22		
920060	30	DUES AND SUBSCRIPTIONS	0.00	212,994.68	0.00	212,994.68		
920100	10	ADMINISTRATIVE PAYROLL						

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Account	Subaccount	Description	Beginning	Period Activity		Ending	Adjustment	
			Balance	Debit	Credit	Balance	Adjustment	Balance
920100	20	ADMINISTRATIVE PAYROLL	0.00	158,703.43	0.00	158,703.43		
920100	30	ADMINISTRATIVE PAYROLL	0.00	400,581.51	0.00	400,581.51		
920200	10	CLEARING ACCOUNT	0.00	3,935.30	3,643.37	291.93		
920200	20	CLEARING ACCOUNT	0.00	2,932.23	2,714.74	217.49		
920200	30	CLEARING ACCOUNT	0.00	7,401.27	6,852.20	549.07		
920400	10	SAFETY EXPENSE	0.00	9,651.91	0.00	9,651.91		
920400	20	SAFETY EXPENSE	0.00	10,075.10	0.00	10,075.10		
920400	30	SAFETY EXPENSE	0.00	16,315.91	0.00	16,315.91		
920700	10	TRAVEL AND TRAINING EXPI	0.00	46,899.67	0.00	46,899.67		
920700	20	TRAVEL AND TRAINING EXPI	0.00	41,911.35	0.00	41,911.35		
920700	30	TRAVEL AND TRAINING EXPI	0.00	68,866.92	0.00	68,866.92		
920810	10	BOARD EXPENSES	0.00	12.64	0.00	12.64		
920810	20	BOARD EXPENSES	0.00	9.42	0.00	9.42		
920810	30	BOARD EXPENSES	0.00	23.80	0.00	23.80		
920820	10	BOARD PAYROLL	0.00	1,545.44	0.00	1,545.44		
920820	20	BOARD PAYROLL	0.00	1,151.42	0.00	1,151.42		
920820	30	BOARD PAYROLL	0.00	2,906.66	0.00	2,906.66		
920910	10	SOCIAL SECURITY EXPENSE	0.00	205,087.72	0.00	205,087.72		
920910	20	SOCIAL SECURITY EXPENSE	0.00	207,798.67	0.00	207,798.67		
920910	30	SOCIAL SECURITY EXPENSE	0.00	305,585.03	0.00	305,585.03		
923200	20	CONSULTING FEES RATE C/	0.00	292.00	292.00	0.00		
923300	10	LEGAL RETAINER FEES	0.00	8,935.80	0.00	8,935.80		
923300	20	LEGAL RETAINER FEES	0.00	6,658.32	0.00	6,658.32		
923300	30	LEGAL RETAINER FEES	0.00	16,805.88	0.00	16,805.88		
923400	10	OTHER CONSULTING FEES	0.00	16,900.36	0.00	16,900.36		
923400	20	OTHER CONSULTING FEES	0.00	27,458.14	0.00	27,458.14		
923500	10	OTHER LEGAL AND ACCOUN	0.00	56,497.08	0.00	56,497.08		
923500	20	OTHER LEGAL AND ACCOUN	0.00	7,385.27	0.00	7,385.27		
923500	30	OTHER LEGAL AND ACCOUN	0.00	31,418.19	0.00	31,418.19		
923600	30	LEGAL EXPENSES CABLE C/	0.00	241.48	0.00	241.48		
924000	10	INSURANCE EXPENSE	0.00	284,960.87	0.00	284,960.87		
924000	20	INSURANCE EXPENSE	0.00	247,306.62	0.00	247,306.62		
924000	30	INSURANCE EXPENSE	0.00	333,348.95	0.00	333,348.95		
926000	10	UNEMPLOYMENT INSURANC	0.00	2,129.31	0.00	2,129.31		
926000	20	UNEMPLOYMENT INSURANC	0.00	2,234.25	0.00	2,234.25		
926000	30	UNEMPLOYMENT INSURANC	0.00	3,351.41	0.00	3,351.41		
926060	10	VACATION BENEFITS EXPEN	0.00	158,052.75	0.00	158,052.75		
926060	20	VACATION BENEFITS EXPEN	0.00	168,434.19	0.00	168,434.19		
926060	30	VACATION BENEFITS EXPEN	0.00	205,608.48	0.00	205,608.48		
926070	10	SICK BENEFITS EXPENSE	0.00	75,303.71	0.00	75,303.71		
926070	20	SICK BENEFITS EXPENSE	0.00	59,748.04	0.00	59,748.04		
926070	30	SICK BENEFITS EXPENSE	0.00	102,290.11	0.00	102,290.11		

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Account	Subaccount	Description	Beginning Balance	Period Activity		Ending Balance	Adjustment	Adjustment Balance
				Debit	Credit			
			0.00	480,264.66	0.00	480,264.66		
926100	10	EMPLOYEES WELFARE EXPI	0.00	500,692.40	0.00	500,692.40		
926100	20	EMPLOYEES WELFARE EXPI	0.00	749,425.51	0.00	749,425.51		
926100	30	EMPLOYEES WELFARE EXPI	0.00	4,445.01	0.00	4,445.01		
926400	10	CLUBHOUSE EXPENSE	0.00	4,664.10	0.00	4,664.10		
926400	20	CLUBHOUSE EXPENSE	0.00	6,996.22	0.00	6,996.22		
926400	30	CLUBHOUSE EXPENSE	0.00	8,299.01	0.00	8,299.01		
926450	10	EMPLOYEE ACTIVITY EXPEN	0.00	8,461.58	0.00	8,461.58		
926450	20	EMPLOYEE ACTIVITY EXPEN	0.00	12,078.11	0.00	12,078.11		
926450	30	EMPLOYEE ACTIVITY EXPEN	0.00	681.32	0.00	681.32		
926470	10	EMPLOYEE ASSISTANCE EX	0.00	714.96	0.00	714.96		
926470	20	EMPLOYEE ASSISTANCE EX	0.00	1,072.40	0.00	1,072.40		
926470	30	EMPLOYEE ASSISTANCE EX	0.00	454,917.88	0.00	454,917.88		
926500	10	COMPANY CONTRIBUTION T	0.00	462,281.98	0.00	462,281.98		
926500	20	COMPANY CONTRIBUTION T	0.00	682,293.54	0.00	682,293.54		
926500	30	COMPANY CONTRIBUTION T	0.00	6,622.63	0.00	6,622.63		
930100	10	GENERAL EXPENSES	0.00	4,875.94	0.00	4,875.94		
930100	20	GENERAL EXPENSES	0.00	14,044.31	0.00	14,044.31		
930100	30	GENERAL EXPENSES	0.00	9,548.65	0.00	9,548.65		
930110	10	MAINTENANCE EXPENSES	0.00	7,310.66	0.00	7,310.66		
930110	20	MAINTENANCE EXPENSES	0.00	19,687.68	0.00	19,687.68		
930110	30	MAINTENANCE EXPENSES	0.00	16,046.76	0.00	16,046.76		
930401	20	AMORTIZATION BOND DISC/	0.00	140,400.00	0.00	140,400.00		
930402	30	AMORTIZATION EXPENSE	0.00	1,473,116.87	0.00	1,473,116.87		
930403	10	DEPRECIATION EXPENSE	0.00	998,079.22	0.00	998,079.22		
930403	20	DEPRECIATION EXPENSE	0.00	3,072,473.42	0.00	3,072,473.42		
930403	30	DEPRECIATION EXPENSE	0.00	38,210.59	0.00	38,210.59		
930408	10	CITY PROP TAX / IN-LIEU-OF	0.00	31,326.02	0.00	31,326.02		
930408	20	CITY PROP TAX / IN-LIEU-OF	0.00	39,470.67	0.00	39,470.67		
930408	30	CITY PROP TAX / IN-LIEU-OF	0.00	17,590.39	0.00	17,590.39		
930409	10	COUNTY PROP TAX / IN-LIEL	0.00	14,420.98	0.00	14,420.98		
930409	20	COUNTY PROP TAX / IN-LIEL	0.00	13,988.63	0.00	13,988.63		
930409	30	COUNTY PROP TAX / IN-LIEL	0.00	1,532,521.26	0.00	1,532,521.26		
930425	30	INTEREST EXPENSE ON FSM	0.00	87,910.03	0.00	87,910.03		
930426	20	INTEREST ON BAN	0.00	525,089.15	0.00	525,089.15		
930427	20	INTEREST ON BONDS	0.00	60,990.83	0.00	60,990.83		
930429	30	INTEREST ON CONSOLIDATI	0.00	71,824.20	0.00	71,824.20		
930431	10	INTEREST ON CUSTOMER D	0.00	13,417.03	0.00	13,417.03		
930431	20	INTEREST ON CUSTOMER D	0.00	16,022.43	0.00	16,022.43		
930435	10	CASH CONTRIBUTIONS TO C	0.00	2,992.56	0.00	2,992.56		
930435	20	CASH CONTRIBUTIONS TO C	0.00	5,985.01	0.00	5,985.01		
930435	30	CASH CONTRIBUTIONS TO C	0.00	25,229.38	2,575.19	22,654.19		
932110	10	SUPPORT SERVICES EXP	0.00					

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Account	Subaccount	Description	Beginning	Period Activity		Ending		Adjustment
			Balance	Debit	Credit	Balance	Adjustment	Balance
932110	20	SUPPORT SERVICES EXP	0.00	18,632.81	1,753.04		16,879.77	
932110	30	SUPPORT SERVICES EXP	0.00	42,606.06	0.00		42,606.06	
932120	10	SUPPORT SERVICES PAYRC	0.00	135,680.34	13,696.55		121,983.79	
932120	20	SUPPORT SERVICES PAYRC	0.00	100,237.80	9,347.04		90,890.76	
932120	30	SUPPORT SERVICES PAYRC	0.00	229,416.31	0.00		229,416.31	
932130	10	INVENTORY ADJUSTMENTS	0.00	25,375.64	1,364.14		24,011.50	
932130	20	INVENTORY ADJUSTMENTS	0.00	12,551.22	674.74		11,876.48	
932130	30	INVENTORY ADJUSTMENTS	0.00	14,610.78	785.45		13,825.33	
932140	10	COST OF SALES CLEARING	0.00	6,134.22	0.00		6,134.22	
932140	20	COST OF SALES CLEARING	0.00	4,570.71	0.00		4,570.71	
932140	30	COST OF SALES CLEARING	0.00	11,536.86	0.00		11,536.86	
932200	10	AUTO & TRUCK REPAIR EXP	0.00	64,159.68	0.00		64,159.68	
932200	20	AUTO & TRUCK REPAIR EXP	0.00	75,869.58	0.00		75,869.58	
932200	30	AUTO & TRUCK REPAIR EXP	0.00	43,290.21	0.00		43,290.21	
932210	10	AUTO & TRUCK REPAIR PAY	0.00	86,215.58	0.00		86,215.58	
932210	20	AUTO & TRUCK REPAIR PAY	0.00	57,905.44	0.00		57,905.44	
932210	30	AUTO & TRUCK REPAIR PAY	0.00	56,660.65	0.00		56,660.65	
932220	10	AUTO & TRUCK GAS & OIL	0.00	162,105.38	0.00		162,105.38	
932220	20	AUTO & TRUCK GAS & OIL	0.00	108,918.89	0.00		108,918.89	
932220	30	AUTO & TRUCK GAS & OIL	0.00	105,812.62	0.00		105,812.62	
		Total Expenses	0.00	67,924,357.45	663,733.29		67,260,624.16	

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			Balance	Debit	Credit	Balance	Adjustment	Balance
415100	10	SALES OF MATERIAL	0.00	0.00	3,944.00	3,944.00		
415100	20	SALES OF MATERIAL	0.00	0.00	2,939.00	2,939.00		
415100	30	SALES OF MATERIAL	0.00	0.00	7,417.00	7,417.00		
415400	10	MAPPING INCOME	0.00	0.00	414.00	414.00		
415400	20	MAPPING INCOME	0.00	0.00	308.00	308.00		
415400	30	MAPPING INCOME	0.00	0.00	778.00	778.00		
418200	10	RENT CLUBHOUSE	0.00	0.00	2,620.00	2,620.00		
418200	20	RENT CLUBHOUSE	0.00	0.00	1,952.00	1,952.00		
418200	30	RENT CLUBHOUSE	0.00	0.00	4,928.00	4,928.00		
419050	10	INTEREST CASH WORKING I	0.00	0.00	64.00	64.00		
419050	20	INTEREST CASH WORKING I	0.00	0.00	12.00	12.00		
419050	30	INTEREST CASH WORKING I	0.00	0.00	24.00	24.00		
419100	10	INTEREST CONTRACT FUND	0.00	0.00	12,155.00	12,155.00		
419100	20	INTEREST CONTRACT FUND	0.00	0.00	22,543.00	22,543.00		
419100	30	INTEREST CONTRACT FUND	0.00	0.00	5,302.00	5,302.00		
419200	20	INTEREST REVENUE BOND :	0.00	0.00	37,500.00	37,500.00		
419250	20	INTEREST REV. BOND INTEF	0.00	0.00	3,400.00	3,400.00		
419300	10	INTEREST DEPRECIATION F	0.00	0.00	15,471.00	15,471.00		
419300	20	INTEREST DEPRECIATION F	0.00	0.00	11,015.00	11,015.00		
419300	30	INTEREST DEPRECIATION F	0.00	0.00	31,514.00	31,514.00		
419350	10	INTEREST OPERATIONS ANI	0.00	0.00	5,128.00	5,128.00		
419350	20	INTEREST OPERATIONS ANI	0.00	0.00	958.00	958.00		
419350	30	INTEREST OPERATIONS ANI	0.00	0.00	1,914.00	1,914.00		
419400	10	INTEREST REV FUND FARM	0.00	0.00	9,550.00	9,550.00		
419400	20	INTEREST REV FUND FARM	0.00	0.00	1,784.00	1,784.00		
419400	30	INTEREST REV FUND FARM	0.00	0.00	3,566.00	3,566.00		
419450	10	INTEREST REVENUE FUND	0.00	0.00	11,216.00	11,216.00		
419450	20	INTEREST REVENUE FUND	0.00	0.00	2,095.00	2,095.00		
419450	30	INTEREST REVENUE FUND	0.00	0.00	4,189.00	4,189.00		
419500	10	INTEREST CLUBHOUSE FUN	0.00	0.00	1,158.00	1,158.00		
419500	20	INTEREST CLUBHOUSE FUN	0.00	0.00	863.00	863.00		
419500	30	INTEREST CLUBHOUSE FUN	0.00	0.00	2,179.00	2,179.00		
419550	10	INTEREST REV FUND REPUE	0.00	0.00	64.00	64.00		
419550	20	INTEREST REV FUND REPUE	0.00	0.00	12.00	12.00		
419550	30	INTEREST REV FUND REPUE	0.00	0.00	24.00	24.00		
420100	30	BASIC SERVICE REVENUE	0.00	0.00	6,358,000.00	6,358,000.00		
420150	30	DIGITAL BASIC REVENUE	0.00	0.00	706,300.00	706,300.00		
420160	30	DIGITAL PAY REVENUE	0.00	0.00	19,900.00	19,900.00		
420175	30	PAY PER VIEW REVENUE	0.00	0.00	21,900.00	21,900.00		
420200	30	H B O SERVICE FEES	0.00	0.00	490,400.00	490,400.00		
420300	30	T M C SERVICE FEES	0.00	0.00	69,000.00	69,000.00		
420510	30	CONNECTION CHARGES	0.00	0.00	200,000.00	200,000.00		

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			Balance	Debit	Credit	Balance	Adjustment	Balance
420520	30	PAY CHANNEL DISCOUNTS	0.00	180,000.00	0.00	-180,000.00		
420530	30	CABLE PENALTY CHARGES	0.00	0.00	110,000.00	110,000.00		
420600	30	SHOWTIME SERVICE REVEN	0.00	0.00	125,400.00	125,400.00		
420700	30	CINEMAX SERVICE FEE	0.00	0.00	125,400.00	125,400.00		
420750	30	STARZ/ENCORE	0.00	0.00	175,600.00	175,600.00		
420760	30	WAM/ENCORE	0.00	0.00	1,500.00	1,500.00		
420770	30	WAM/STARZ/ENCORE	0.00	0.00	29,600.00	29,600.00		
420800	30	ENCORE SERVICE REVENUE	0.00	0.00	8,900.00	8,900.00		
420810	30	HOME SECURITY SERVICE	0.00	0.00	303,600.00	303,600.00		
420815	30	HOME SECURITY INSTALLAT	0.00	0.00	60,000.00	60,000.00		
420820	30	HICAP REVENUE	0.00	0.00	200,000.00	200,000.00		
420825	30	LONG DISTANCE REVENUE	0.00	0.00	615,000.00	615,000.00		
420826	30	ACCESS BILLING REVENUE	0.00	0.00	225,000.00	225,000.00		
420830	30	HSDS REVENUE	0.00	0.00	3,738,000.00	3,738,000.00		
420832	30	BUNDLED SERVICE DISC	0.00	340,000.00	0.00	-340,000.00		
420835	30	CLEC LOCAL PHONE REVEN	0.00	0.00	3,345,300.00	3,345,300.00		
420900	30	ADVERTISING REVENUE	0.00	0.00	785,000.00	785,000.00		
420901	30	PRODUCTION REVENUE	0.00	0.00	35,000.00	35,000.00		
420910	30	LEASE OR SALE CHANNEL	0.00	0.00	165,000.00	165,000.00		
420920	30	SHOPPING CHANNEL REVEN	0.00	0.00	75,000.00	75,000.00		
420950	30	DIGITAL MUSIC REVENUE	0.00	0.00	5,200.00	5,200.00		
420970	30	CHANNEL 10 REVENUE	0.00	0.00	6,000.00	6,000.00		
420990	30	DARK FIBER REVENUE	0.00	0.00	1,075,000.00	1,075,000.00		
421100	10	MISCELLANEOUS INCOME	0.00	0.00	179,560.00	179,560.00		
421100	20	MISCELLANEOUS INCOME	0.00	0.00	148,520.00	148,520.00		
421100	30	MISCELLANEOUS INCOME	0.00	0.00	71,920.00	71,920.00		
421300	10	CAPITAL CONTRIBUTIONS	0.00	0.00	1,077,800.00	1,077,800.00		
421300	20	CAPITAL CONTRIBUTIONS	0.00	0.00	2,150,500.00	2,150,500.00		
421300	30	CAPITAL CONTRIBUTIONS	0.00	0.00	126,000.00	126,000.00		
440100	10	RESIDENTIAL ELECTRIC	0.00	0.00	12,541,200.00	12,541,200.00		
442100	10	COMMERCIAL 1 PHASE ELEC	0.00	0.00	5,077,200.00	5,077,200.00		
442400	10	LARGE POWER ELECTRIC	0.00	0.00	20,936,500.00	20,936,500.00		
444100	10	ELECTRIC STREET LIGHTING	0.00	0.00	155,300.00	155,300.00		
445100	10	MUNICIPAL ELECTRIC	0.00	0.00	700,500.00	700,500.00		
448100	10	ELECT USED BY ELECT DEP	0.00	0.00	237,500.00	237,500.00		
448200	10	ELECTRIC USED BY WATER	0.00	0.00	366,300.00	366,300.00		
449100	10	ELECTRIC SECURITY LIGHTI	0.00	0.00	105,900.00	105,900.00		
450100	10	ELECTRIC COLLECTION CHA	0.00	0.00	200,600.00	200,600.00		
451100	10	MISCELLANEOUS ELECTRIC	0.00	0.00	15,000.00	15,000.00		
461100	20	RESIDENTIAL CITY WATER	0.00	0.00	2,146,800.00	2,146,800.00		
461200	20	RESIDENTIAL COUNTY WATI	0.00	0.00	1,266,700.00	1,266,700.00		
461300	20	COMMERCIAL CITY WATER	0.00	0.00	1,838,800.00	1,838,800.00		

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			Balance	Debit	Credit	Balance		
461400	20	COMMERCIAL COUNTY WAT	0.00	0.00	914,300.00	914,300.00		
462100	20	FIRE SPRINKLER SERVICE	0.00	0.00	92,800.00	92,800.00		
462200	20	PRIVATE FIRE HYDRANTS	0.00	0.00	32,700.00	32,700.00		
463100	20	CITY FIRE HYDRANTS	0.00	0.00	96,500.00	96,500.00		
466100	20	WATER SALES RESALE	0.00	0.00	1,265,000.00	1,265,000.00		
466200	20	WATER SALES RESALE-PRC	0.00	0.00	329,100.00	329,100.00		
467100	20	WATER USED BY ELECTRIC	0.00	0.00	300.00	300.00		
467200	20	WATER USED BY WATER DE	0.00	0.00	5,500.00	5,500.00		
470100	20	WATER COLLECTION CHARC	0.00	0.00	43,900.00	43,900.00		
		Total	0.00	520,000.00	71,406,700.00	70,886,700.00		
		Income						
510100	30	CABLE OPERATIONS & MAIN	0.00	642,300.00	0.00	642,300.00		
510300	30	CABLE DISTRIBUTION EXPEI	0.00	310,000.00	0.00	310,000.00		
510510	30	HBO EXPENSE	0.00	453,700.00	0.00	453,700.00		
510520	30	TMC EXPENSE	0.00	30,700.00	0.00	30,700.00		
510540	30	SHOWTIME EXPENSE	0.00	80,400.00	0.00	80,400.00		
510550	30	CINEMAX EXPENSE	0.00	54,000.00	0.00	54,000.00		
510560	30	ENCORE EXPENSE	0.00	2,700.00	0.00	2,700.00		
510563	30	WAM/ENCORE EXPENSE	0.00	1,000.00	0.00	1,000.00		
510565	30	STARZ/ENCORE	0.00	95,000.00	0.00	95,000.00		
510570	30	DIGITAL MUSIC EXPENSE	0.00	3,900.00	0.00	3,900.00		
510600	30	SATELLITE STATION EXPEN:	0.00	3,120,200.00	0.00	3,120,200.00		
510650	30	DIGITAL STATION EXPENSE	0.00	385,600.00	0.00	385,600.00		
510655	30	DIGITAL PAY STATION EXPE	0.00	61,900.00	0.00	61,900.00		
510660	30	HIGH DEFINITION TV EXPEN	0.00	70,900.00	0.00	70,900.00		
510675	30	PAY PER VIEW EXPENSE	0.00	8,400.00	0.00	8,400.00		
510700	30	POLE RENTAL EXPENSE	0.00	56,000.00	0.00	56,000.00		
510800	30	ROYALTY COPYRIGHT EXPE	0.00	65,000.00	0.00	65,000.00		
520100	30	CHANNEL 10 SALARIES	0.00	455,000.00	0.00	455,000.00		
520200	30	CHANNEL 10 EXPENSES	0.00	55,000.00	0.00	55,000.00		
525200	30	CABLE ADVERTISING EXPEN	0.00	87,000.00	0.00	87,000.00		
525210	30	MARKETING EXPENSES	0.00	75,000.00	0.00	75,000.00		
530110	30	HICAP PAYROLL	0.00	44,700.00	0.00	44,700.00		
530120	30	LONG DISTANCE FSN PAYR	0.00	79,500.00	0.00	79,500.00		
530130	30	HSDS PAYROLL	0.00	50,900.00	0.00	50,900.00		
530140	30	LOCAL PHONE	0.00	425,000.00	0.00	425,000.00		
530150	30	EXPANDED CABLE PAYROLL	0.00	75,100.00	0.00	75,100.00		
530160	30	SECURITY PAYROLL	0.00	90,000.00	0.00	90,000.00		
530510	30	HICAP EXPENSE	0.00	15,000.00	0.00	15,000.00		
530520	30	LONG DISTANCE FSN EXPE	0.00	235,000.00	0.00	235,000.00		
530525	30	ACCESS BILLING EXPENSE	0.00	40,000.00	0.00	40,000.00		
530530	30	HSDS EXPENSE	0.00	590,000.00	0.00	590,000.00		

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			Balance	Debit	Credit	Balance	Adjustment	Balance
530540	30	CLEC EXPENSE	0.00	410,000.00	0.00	410,000.00		
530560	30	SECURITY EXPENSE	0.00	63,000.00	0.00	63,000.00		
555100	10	COST PER KW PURCHASED	0.00	11,874,600.00	0.00	11,874,600.00		
555200	10	COST PER KWH PURCHASED	0.00	19,222,400.00	0.00	19,222,400.00		
555300	10	COST OF FUEL ADJ PURCHASE	0.00	2,887,500.00	0.00	2,887,500.00		
555400	10	SEPA POWER ADJUSTMENT	0.00	0.00	775,000.00	-775,000.00		
568000	10	ELECT TRANS PAYROLL EXP	0.00	33,000.00	0.00	33,000.00		
569000	10	ELECT TRANSMISSION EXPE	0.00	177,000.00	0.00	177,000.00		
594000	10	ELECT DIST UNDERGROUND	0.00	40,000.00	0.00	40,000.00		
594100	10	ELECT DIST UNDERGROUND	0.00	96,000.00	0.00	96,000.00		
596000	10	ELECT DIST STREET LIGHTS	0.00	75,000.00	0.00	75,000.00		
596100	10	ELECT DIST STREET LIGHT	0.00	32,000.00	0.00	32,000.00		
598000	10	ELECT DISTRIBUTION EXPEI	0.00	685,000.00	0.00	685,000.00		
598100	10	ELECT DIST PAYROLL	0.00	640,600.00	0.00	640,600.00		
599000	10	ELECT DIST SECURITY LIGH	0.00	7,500.00	0.00	7,500.00		
599100	10	ELECT DIST SECURITY LIGH	0.00	3,500.00	0.00	3,500.00		
623000	20	PUMPING POWER	0.00	461,700.00	0.00	461,700.00		
633000	20	PUMPING MAINTENANCE	0.00	219,400.00	0.00	219,400.00		
641000	20	WATER TREATMENT CHEMICAL	0.00	367,500.00	0.00	367,500.00		
642000	20	WATER TREATMENT LABOR	0.00	321,400.00	0.00	321,400.00		
643000	20	MISCELLANEOUS TREATMEI	0.00	135,000.00	0.00	135,000.00		
644000	20	TREATMENT LABORATORY I	0.00	37,000.00	0.00	37,000.00		
644100	20	TREATMENT LABORATORY I	0.00	40,900.00	0.00	40,900.00		
652000	20	WATER TREATMENT MAINT	0.00	24,700.00	0.00	24,700.00		
652100	20	WATER TREATMENT MAINT	0.00	75,600.00	0.00	75,600.00		
677000	20	FIRE HYDRANTS	0.00	8,700.00	0.00	8,700.00		
677100	20	FIRE HYDRANTS PAYROLL	0.00	41,800.00	0.00	41,800.00		
678000	20	WATER DISTRIBUTION EXPE	0.00	296,400.00	0.00	296,400.00		
678100	20	WATER DIST PAYROLL	0.00	374,400.00	0.00	374,400.00		
700000	10	ENGINEERING EXPENSE AC	0.00	15,000.00	0.00	15,000.00		
700000	20	ENGINEERING EXPENSE AC	0.00	6,000.00	0.00	6,000.00		
700000	30	ENGINEERING EXPENSE AC	0.00	2,000.00	0.00	2,000.00		
700100	10	ENGINEERING PAYROLL	0.00	230,500.00	0.00	230,500.00		
700100	20	ENGINEERING PAYROLL	0.00	222,900.00	0.00	222,900.00		
700100	30	ENGINEERING PAYROLL	0.00	150,000.00	0.00	150,000.00		
902000	10	METER READING EXPENSES	0.00	10,028.00	0.00	10,028.00		
902000	20	METER READING EXPENSES	0.00	7,472.00	0.00	7,472.00		
902100	10	METER READING PAYROLL	0.00	211,674.00	0.00	211,674.00		
902100	20	METER READING PAYROLL	0.00	157,726.00	0.00	157,726.00		
903000	10	CUSTOMER RECORDS AND	0.00	8,273.00	0.00	8,273.00		
903000	20	CUSTOMER RECORDS AND	0.00	6,165.00	0.00	6,165.00		
903000	30	CUSTOMER RECORDS AND	0.00	15,562.00	0.00	15,562.00		

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			Balance	Debit	Credit	Balance	Adjustment	Balance
903010	10	POSTAGE AND PRINTING	0.00	51,019.00	0.00	51,019.00		
903010	20	POSTAGE AND PRINTING	0.00	38,016.00	0.00	38,016.00		
903010	30	POSTAGE AND PRINTING	0.00	95,965.00	0.00	95,965.00		
903100	10	CUSTOMER RECORDS AND	0.00	236,813.00	0.00	236,813.00		
903100	20	CUSTOMER RECORDS AND	0.00	176,457.00	0.00	176,457.00		
903100	30	CUSTOMER RECORDS AND	0.00	445,430.00	0.00	445,430.00		
903200	10	CASH OVER AND SHORT	0.00	28.00	0.00	28.00		
903200	20	CASH OVER AND SHORT	0.00	21.00	0.00	21.00		
903200	30	CASH OVER AND SHORT	0.00	51.00	0.00	51.00		
903921	10	OFFICE SUPPLIES EXPENSE	0.00	10,728.00	0.00	10,728.00		
903921	20	OFFICE SUPPLIES EXPENSE	0.00	7,994.00	0.00	7,994.00		
903921	30	OFFICE SUPPLIES EXPENSE	0.00	20,178.00	0.00	20,178.00		
904000	10	BAD DEBTS EXPENSE	0.00	76,913.00	0.00	76,913.00		
904000	20	BAD DEBTS EXPENSE	0.00	14,367.00	0.00	14,367.00		
904000	30	BAD DEBTS EXPENSE	0.00	28,720.00	0.00	28,720.00		
905100	10	INFORMATION TECHNOLOGI	0.00	145,778.00	0.00	145,778.00		
905100	20	INFORMATION TECHNOLOGI	0.00	108,624.00	0.00	108,624.00		
905100	30	INFORMATION TECHNOLOGI	0.00	274,198.00	0.00	274,198.00		
905200	10	GIS EXPENSES	0.00	15,168.00	0.00	15,168.00		
905200	20	GIS EXPENSES	0.00	11,302.00	0.00	11,302.00		
905200	30	GIS EXPENSES	0.00	28,530.00	0.00	28,530.00		
905210	10	CIS EXPENSES	0.00	74,736.00	0.00	74,736.00		
905210	20	CIS EXPENSES	0.00	55,689.00	0.00	55,689.00		
905210	30	CIS EXPENSES	0.00	140,575.00	0.00	140,575.00		
905300	10	COMPUTER EXPENSE	0.00	35,851.00	0.00	35,851.00		
905300	20	COMPUTER EXPENSE	0.00	26,714.00	0.00	26,714.00		
905300	30	COMPUTER EXPENSE	0.00	67,435.00	0.00	67,435.00		
913000	10	PUBLISHING EXPENSE	0.00	6,895.00	0.00	6,895.00		
913000	20	PUBLISHING EXPENSE	0.00	5,137.00	0.00	5,137.00		
913000	30	PUBLISHING EXPENSE	0.00	12,968.00	0.00	12,968.00		
920000	10	ADMINISTRATIVE EXPENSE	0.00	49,365.00	0.00	49,365.00		
920000	20	ADMINISTRATIVE EXPENSE	0.00	36,783.00	0.00	36,783.00		
920000	30	ADMINISTRATIVE EXPENSE	0.00	92,852.00	0.00	92,852.00		
920060	10	DUES AND SUBSCRIPTIONS	0.00	19,045.00	0.00	19,045.00		
920060	20	DUES AND SUBSCRIPTIONS	0.00	19,982.00	0.00	19,982.00		
920060	30	DUES AND SUBSCRIPTIONS	0.00	29,973.00	0.00	29,973.00		
920100	10	ADMINISTRATIVE PAYROLL	0.00	219,687.00	0.00	219,687.00		
920100	20	ADMINISTRATIVE PAYROLL	0.00	163,696.00	0.00	163,696.00		
920100	30	ADMINISTRATIVE PAYROLL	0.00	413,217.00	0.00	413,217.00		
920400	10	SAFETY EXPENSE	0.00	9,164.00	0.00	9,164.00		
920400	20	SAFETY EXPENSE	0.00	9,614.00	0.00	9,614.00		
920400	30	SAFETY EXPENSE	0.00	14,422.00	0.00	14,422.00		

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Frankfort Plant Board
Trial Balance - Combined Totals

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 Company: 00001

Periods: 01-08 Through 12-08 As of: 7/27/2008 Ledger ID: 01

Account	Subaccount	Description	Beginning	Period Activity		Ending	Adjustment	
			Balance	Debit	Credit	Balance	Adjustment	Balance
920700	10	TRAVEL AND TRAINING EXPI	0.00	65,523.00	0.00	65,523.00		
920700	20	TRAVEL AND TRAINING EXPI	0.00	59,008.00	0.00	59,008.00		
920700	30	TRAVEL AND TRAINING EXPI	0.00	109,769.00	0.00	109,769.00		
920810	10	BOARD EXPENSES	0.00	138.00	0.00	138.00		
920810	20	BOARD EXPENSES	0.00	103.00	0.00	103.00		
920810	30	BOARD EXPENSES	0.00	259.00	0.00	259.00		
920820	10	BOARD PAYROLL	0.00	1,544.00	0.00	1,544.00		
920820	20	BOARD PAYROLL	0.00	1,151.00	0.00	1,151.00		
920820	30	BOARD PAYROLL	0.00	2,905.00	0.00	2,905.00		
920910	10	SOCIAL SECURITY EXPENSE	0.00	208,729.00	0.00	208,729.00		
920910	20	SOCIAL SECURITY EXPENSE	0.00	209,959.00	0.00	209,959.00		
920910	30	SOCIAL SECURITY EXPENSE	0.00	313,712.00	0.00	313,712.00		
923100	10	LEGAL EXPENSES RATE CA	0.00	3,000.00	0.00	3,000.00		
923200	10	CONSULTING FEES RATE C/	0.00	3,000.00	0.00	3,000.00		
923300	10	LEGAL RETAINER FEES	0.00	8,935.00	0.00	8,935.00		
923300	20	LEGAL RETAINER FEES	0.00	6,658.00	0.00	6,658.00		
923300	30	LEGAL RETAINER FEES	0.00	16,807.00	0.00	16,807.00		
923400	10	OTHER CONSULTING FEES	0.00	34,860.00	0.00	34,860.00		
923400	20	OTHER CONSULTING FEES	0.00	35,857.00	0.00	35,857.00		
923400	30	OTHER CONSULTING FEES	0.00	64,783.00	0.00	64,783.00		
923500	10	OTHER LEGAL AND ACCOUN	0.00	25,730.00	0.00	25,730.00		
923500	20	OTHER LEGAL AND ACCOUN	0.00	19,172.00	0.00	19,172.00		
923500	30	OTHER LEGAL AND ACCOUN	0.00	48,398.00	0.00	48,398.00		
923600	30	LEGAL EXPENSES CABLE C/	0.00	8,200.00	0.00	8,200.00		
924000	10	INSURANCE EXPENSE	0.00	286,075.00	0.00	286,075.00		
924000	20	INSURANCE EXPENSE	0.00	248,273.00	0.00	248,273.00		
924000	30	INSURANCE EXPENSE	0.00	334,652.00	0.00	334,652.00		
926000	10	UNEMPLOYMENT INSURANC	0.00	1,684.00	0.00	1,684.00		
926000	20	UNEMPLOYMENT INSURANC	0.00	1,767.00	0.00	1,767.00		
926000	30	UNEMPLOYMENT INSURANC	0.00	2,649.00	0.00	2,649.00		
926060	10	VACATION BENEFITS EXPEN	0.00	138,175.00	0.00	138,175.00		
926060	20	VACATION BENEFITS EXPEN	0.00	144,970.00	0.00	144,970.00		
926060	30	VACATION BENEFITS EXPEN	0.00	217,455.00	0.00	217,455.00		
926070	10	SICK BENEFITS EXPENSE	0.00	73,724.00	0.00	73,724.00		
926070	20	SICK BENEFITS EXPENSE	0.00	77,350.00	0.00	77,350.00		
926070	30	SICK BENEFITS EXPENSE	0.00	116,026.00	0.00	116,026.00		
926100	10	EMPLOYEES WELFARE EXPI	0.00	483,694.00	0.00	483,694.00		
926100	20	EMPLOYEES WELFARE EXPI	0.00	507,482.00	0.00	507,482.00		
926100	30	EMPLOYEES WELFARE EXPI	0.00	761,224.00	0.00	761,224.00		
926400	10	CLUBHOUSE EXPENSE	0.00	1,932.00	0.00	1,932.00		
926400	20	CLUBHOUSE EXPENSE	0.00	2,027.00	0.00	2,027.00		
926400	30	CLUBHOUSE EXPENSE	0.00	3,041.00	0.00	3,041.00		

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Frankfort Plant Board
Trial Balance - Combined Totals

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Periods: 01-08 Through 12-08 As of: 7/27/2008 Ledger ID: 01

Account	Subaccount	Description	Beginning	Period Activity		Ending	Adjustment	
			Balance	Debit	Credit	Balance	Adjustment	Balance
926450	10	EMPLOYEE ACTIVITY EXPEN	0.00	10,765.00	0.00	10,765.00		
926450	20	EMPLOYEE ACTIVITY EXPEN	0.00	11,294.00	0.00	11,294.00		
926450	30	EMPLOYEE ACTIVITY EXPEN	0.00	16,941.00	0.00	16,941.00		
926470	10	EMPLOYEE ASSISTANCE EX	0.00	1,270.00	0.00	1,270.00		
926470	20	EMPLOYEE ASSISTANCE EX	0.00	1,332.00	0.00	1,332.00		
926470	30	EMPLOYEE ASSISTANCE EX	0.00	1,998.00	0.00	1,998.00		
926500	10	COMPANY CONTRIBUTION T	0.00	461,862.00	0.00	461,862.00		
926500	20	COMPANY CONTRIBUTION T	0.00	466,558.00	0.00	466,558.00		
926500	30	COMPANY CONTRIBUTION T	0.00	697,280.00	0.00	697,280.00		
926600	10	OTHER CO PAID PENSION E.	0.00	690.00	0.00	690.00		
926600	20	OTHER CO PAID PENSION E.	0.00	724.00	0.00	724.00		
926600	30	OTHER CO PAID PENSION E.	0.00	1,086.00	0.00	1,086.00		
930100	10	GENERAL EXPENSES	0.00	3,447.00	0.00	3,447.00		
930100	20	GENERAL EXPENSES	0.00	2,569.00	0.00	2,569.00		
930100	30	GENERAL EXPENSES	0.00	6,484.00	0.00	6,484.00		
930110	10	MAINTENANCE EXPENSES	0.00	6,895.00	0.00	6,895.00		
930110	20	MAINTENANCE EXPENSES	0.00	5,137.00	0.00	5,137.00		
930110	30	MAINTENANCE EXPENSES	0.00	12,968.00	0.00	12,968.00		
930401	20	AMORTIZATION BOND DISC/	0.00	16,100.00	0.00	16,100.00		
930402	30	AMORTIZATION EXPENSE	0.00	140,400.00	0.00	140,400.00		
930403	10	DEPRECIATION EXPENSE	0.00	1,484,573.00	0.00	1,484,573.00		
930403	20	DEPRECIATION EXPENSE	0.00	1,056,972.00	0.00	1,056,972.00		
930403	30	DEPRECIATION EXPENSE	0.00	3,024,155.00	0.00	3,024,155.00		
930408	10	CITY PROP TAX / IN-LIEU-OF	0.00	47,800.00	0.00	47,800.00		
930408	20	CITY PROP TAX / IN-LIEU-OF	0.00	39,188.00	0.00	39,188.00		
930408	30	CITY PROP TAX / IN-LIEU-OF	0.00	38,012.00	0.00	38,012.00		
930409	10	COUNTY PROP TAX / IN-LIEL	0.00	23,326.00	0.00	23,326.00		
930409	20	COUNTY PROP TAX / IN-LIEL	0.00	19,124.00	0.00	19,124.00		
930409	30	COUNTY PROP TAX / IN-LIEL	0.00	18,550.00	0.00	18,550.00		
930425	30	INTEREST EXPENSE ON FSM	0.00	1,637,600.00	0.00	1,637,600.00		
930426	20	INTEREST ON BAN	0.00	63,900.00	0.00	63,900.00		
930427	20	INTEREST ON BONDS	0.00	628,500.00	0.00	628,500.00		
930429	30	INTEREST ON CONSOLIDATI	0.00	61,000.00	0.00	61,000.00		
930431	10	INTEREST ON CUSTOMER D	0.00	72,885.00	0.00	72,885.00		
930431	20	INTEREST ON CUSTOMER D	0.00	13,615.00	0.00	13,615.00		
930435	10	CASH CONTRIBUTIONS TO C	0.00	16,023.00	0.00	16,023.00		
930435	20	CASH CONTRIBUTIONS TO C	0.00	2,993.00	0.00	2,993.00		
930435	30	CASH CONTRIBUTIONS TO C	0.00	5,984.00	0.00	5,984.00		
932110	10	SUPPORT SERVICES EXP	0.00	25,648.00	0.00	25,648.00		
932110	20	SUPPORT SERVICES EXP	0.00	19,111.00	0.00	19,111.00		
932110	30	SUPPORT SERVICES EXP	0.00	48,241.00	0.00	48,241.00		
932120	10	SUPPORT SERVICES PAYRC	0.00	125,894.00	0.00	125,894.00		

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Frankfort Plant Board
Trial Balance - Combined Totals

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Periods: 01-08 Through 12-08 As of: 7/27/2008 Ledger ID: 01

Account	Subaccount	Description	Beginning	Period Activity		Ending		Adjustment
			Balance	Debit	Credit	Balance	Adjustment	Balance
932120	20	SUPPORT SERVICES PAYRC	0.00	93,808.00	0.00	93,808.00		
932120	30	SUPPORT SERVICES PAYRC	0.00	236,798.00	0.00	236,798.00		
932200	10	AUTO & TRUCK REPAIR EXP	0.00	85,028.00	0.00	85,028.00		
932200	20	AUTO & TRUCK REPAIR EXP	0.00	57,103.00	0.00	57,103.00		
932200	30	AUTO & TRUCK REPAIR EXP	0.00	55,869.00	0.00	55,869.00		
932210	10	AUTO & TRUCK REPAIR PAY	0.00	85,844.00	0.00	85,844.00		
932210	20	AUTO & TRUCK REPAIR PAY	0.00	57,651.00	0.00	57,651.00		
932210	30	AUTO & TRUCK REPAIR PAY	0.00	56,405.00	0.00	56,405.00		
932220	10	AUTO & TRUCK GAS & OIL	0.00	138,492.00	0.00	138,492.00		
932220	20	AUTO & TRUCK GAS & OIL	0.00	93,009.00	0.00	93,009.00		
932220	30	AUTO & TRUCK GAS & OIL	0.00	90,999.00	0.00	90,999.00		
		Total Expenses	0.00	66,784,200.00	775,000.00	66,009,200.00		

Frankfort Electric & Water Plant Board
 Bookkeeping Journal Entries

30-Jun-07

<u>Acct#</u>	<u>Account</u>	<u>DR</u>	<u>CR</u>
-----	US Government Agencies	\$ 148,225.00	
-----	Corporate Bonds	\$ 150,020.00	
-----	Mutual Funds	\$ 72,258.05	
-----	Cash Equivalents-Restricted Ret	\$ 27,966.82	
174200	Retirement Plan Assets		\$ 368,869.43
	Interest Income Retirement Plan		\$ 19,867.38
	Benefit Payments Retirement	\$ 11,516.52	
	Fiduciary Fees	\$ 2,195.54	
215100	Prior Year Retained Earnings		\$ 23,445.12
To adjust retirement plant net assets to actual.			
232600	Accounts Payable Trade	\$ 518,633.63	\$ 420,888.51
555100	Cost Per KW Purchased-Elec	\$ -	\$ 1,456.60
555200	Cost Per KWH Purchases-Elec	\$ 3,415.78	\$ -
555300	Cost of Fuel Adj Purchased	\$ -	\$ 144,457.72
555400	SEPA Power Adjustment	\$ 166,092.65	\$ -
	Retained Earnings	\$ 397,294.40	\$ 518,633.63
To adjust the power bill to actual at June 30, 2007.			
101215	Cable Distribution Plant	\$ 245,351.15	
101343	Distribution Transmission	\$ 7,538,495.85	
101352	Electric Transmission Struct	\$ 4,220,079.05	
108215	Depreciation Cable Distribution		\$ 199,863.99
108343	Depreciation Trans & Dist Main		\$ 2,139,933.88
108368	Depreciation Elec Dist Line		\$ 1,950,223.57
215100	Prior Year Retained Earnings	\$ 599,321.44	\$ 8,663,065.40
930403	Depreciation Exp-Elec	\$ 140,528.63	
930403	Depreciation Exp-Water	\$ 146,069.23	
930403	Depreciation Exp-Cable	\$ 14,455.94	
To adjust depreciation, PP&E, and R/E to actual for donated assets from prior years.			
108392	Depreciation General Transport		\$ 3,941.89
108393	Depreciation General Stores Eq		\$ 277.37
108396	Depreciation General Power Oper		\$ 30,269.86
108398	Depreciation General Misc.	\$ 94,046.05	
108225	Depreciation Channel 10 Equip	\$ 4,283.45	
108368	Depreciation Elec Dist Line	\$ 46,403.98	
903000	Customer Records & Collec-Elec	\$ 554.74	
	Retained Earnings		\$ 62,013.54
To adjust to actual depreciation for keypunch error on FEWPB-prepared excel spreadsheet.			
237200	Interest On Bonds	\$ 270,886.25	
131250	Cash Rev Bond Int & Redemption		\$ 270,886.25
		<u>\$14,818,094.15</u>	<u>\$14,818,094.15</u>

RESPONSE TO PSC

PSC CASE NO. 2008-00250

ITEM 11

Frankfort Electric and Water Plant Board
Response to PSC Order Dated: 7-2-2008
Case No. 2008-00250

ITEM 11: Identify all persons or entities to which the Plant Board provides wholesale water service.

Response: 11: FEWPB provides wholesale water service to South Anderson Water District, U.S. 60 Water District, North Shelby Water Company, Elkhorn Water District, Peaks Mill Water District, Farmdale Water District and the City of Georgetown.

RESPONSE TO PSC

PSC CASE NO. 2008-00250

ITEM 12

Frankfort Electric and Water Plant Board
Response to PSC Order Dated: 7-2-2008
Case No. 2008-00250

ITEM 12: Payment for water mains to deliver water to wholesale customers.

Response: 12(a): Complete the table below:

Water Main Size	Total Miles of Line	Miles of Lines Used By FEWPB To Serve Its Wholesale Customers
16"	10.57	10.54
14"	2.88	2.80
12"	37.10	31.49
10"	1.16	1.16
8"	59.31	37.47
6"	131.75	60.86
4"	29.92	3.89
2"	10.93	0.00

12(b): In some cases, the wholesale customers shared in the cost to extend a water main from FEWPB's existing system to the customer's master meter pursuant to the terms of the various agreements. However, the majority of the cost for water mains running from FEWPB's water treatment plant that serve wholesale customers were paid for by FEWPB.

RESPONSE TO PSC

PSC CASE NO. 2008-0250

ITEM 13

Frankfort Electric and Water Plant Board
Response to PSC Order Dated: 7-2-2008
Case No. 2008-00250

ITEM 13: Maximum capacity of treatment plant, amount reserved for wholesale customers, minimum and maximum purchase limits and changes in treatment capacity reserved.

Response: 13(a): 18 MGD is the maximum treatment capacity of the plant.

13(b)(1): FEWPB has no agreement to reserve plant capacity for any wholesale customer.

13(b)(2): Minimum and Maximum Limits.

The minimum and maximum quantity of water that customers may purchase are contained in the following Agreements:

South Anderson Water District (2000 Agreement ¶ 7, Item 28, Ex. 1.) Min./Max. respectively 50,000 gallons per day/100,000 gallons per day.

U.S. 60 Water District (1992 Agreement ¶ 4, ¶ 11, Item 28, Ex. 2.) Yearly minimum of fifty percent (50%) of the average amount of water purchased by the Company from the Board during the preceding three calendar years.

No maximum, except that upon notification to Company its maximum limit is that purchased by Company during the previous calendar year.

North Shelby Water Company (1992 Agreement ¶ 4, ¶ 11, Item 28, Ex. 3.) Same min./max. as U.S. 60.

Elkhorn Water District (1992 Agreement, Item 28, Ex. 4.) No min./max. specified.

Peaks Mill Water District (1995 Agreement, Item 28, Ex. 5.) No min./max. specified.

Farmdale Water District (1967 Agreement ¶ 1 and 1974 Amendment, Item 28, Ex. 6.) No minimum. 1967 Agreement notes a maximum of 1,000,000 gallons per month. 1974 Amendment eliminates the limitation on the maximum gallonage for supply of water to the extension.

City of Georgetown (1990 Agreement ¶ 7, ¶ 9, Item 28, Ex. 7.) Minimum of 255,000 gallons per day. Maximum of 1,000,000 gallons per day and an additional 1,300,000 gallons of water per day if readily available.

13(c) FEWPB has no agreement to reserve plant capacity and does not plan to maintain a reserve for any wholesale customer.

13(d) The Frankfort Plant Board is currently participating in the Shelby-Franklin Water Management Group. This group is in the process of planning a 24 to 30 Inch pipeline from Louisville to Frankfort that would augment the existing treatment capabilities to meet the projected peak demands until 2030. This project may or may not come to fruition in the next 3 years.

RESPONSE TO PSC

PSC CASE NO. 2008-00250

ITEM 14

Frankfort Electric and Water Plant Board
Response to PSC Order Dated: 7-2-2008
Case No. 2008-00250

ITEM 14: How many master meters serve the wholesale customers
and who owns and maintains them.

Response: 14(a): FEWPB owns the master meters.

14(b): There are twelve (12) master meters.

14(c): FEWPB maintains the master meters.