

Date: Monday, December 04, 2006
 Time: 11:51AM
 User: slaylor

Frankfort Plant Board
Detail General Ledger - Standard
 Periods: 07-05 Through 06-06 As of: 12/31/2006 Ledger ID: 00001

Jrnl	Tran	Bat	Per	Ent	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
GJ	LD	001545	08-05		4211	3/4/2005	D:ALLOCATION FACTOR		0.00	4,441.85	
GJ	GL	001561	09-05		CR09	3/30/2005	CASH RECEIPTS MARCH		0.00	11,390.00	
GJ	LD	001580	09-05		4211	4/5/2005	D:ALLOCATION FACTOR		0.00	4,031.11	
GJ	GL	001593	10-05		CR10	5/2/2005	CASH RECEIPTS APRIL		0.00	6,935.00	
GJ	LD	001611	10-05		4211	5/6/2005	D:ALLOCATION FACTOR		0.00	14,900.69	
AP	VO	040265	10-05		046349	4/5/2005	Summary Release		315.00	0.00	
GJ	GL	001622	11-05		OCS11	5/26/2005	OTHER CHARGE SALES - MAY		0.00	6,612.50	
GJ	LD	001641	11-05		4211	6/2/2005	D:ALLOCATION FACTOR		0.00	5,780.34	
GJ	GL	001655	12-05		CR12	6/29/2005	CASH RECEIPTS - JUNE		0.00	5,195.00	
GJ	LD	001679	12-05		4211	7/13/2005	D:ALLOCATION FACTOR		0.00	15,220.80	
GJ	GL	001684	01-06		CR01	7/28/2005	JULY REVENUE SUMMARY		0.00	6,755.00	
GJ	LD	001717	01-06		4211	8/17/2005	D:ALLOCATION FACTOR		0.00	3,201.72	
AP	VO	041617	01-06		048006	7/5/2005	Summary Release		400.00	0.00	
GJ	GL	001725	02-06		OCS02	9/1/2005	AUGUST CHARGE SALES		566.24	7,760.50	
GJ	LD	001740	02-06		4211	9/12/2005	D:ALLOCATION FACTOR		0.00	6,531.22	
GJ	GL	001755	03-06		CR03	9/30/2005	SEPTEMBER CASH RECEIPTS		0.00	9,675.00	
GJ	LD	001775	03-06		4211	10/19/2005	D:ALLOCATION FACTOR		0.00	15,399.65	
AP	VO	043040	03-06		049714	9/26/2005	Summary Release		400.00	0.00	
GJ	GL	001781	04-06		CR04	10/30/2005	OCTOBER CASH RECEIPTS		0.00	5,455.00	
GJ	LD	001805	04-06		4211	11/10/2005	D:ALLOCATION FACTOR		0.00	9,346.70	
GJ	GL	001813	05-06		CR05	12/1/2005	NOVEMBER REVENUE SUMMARY		0.00	6,115.00	
GJ	LD	001837	05-06		4211	12/13/2005	D:ALLOCATION FACTOR		0.00	6,701.43	
GJ	GL	001847	06-06		CR06	1/3/2006	DECEMBER CASH RECEIPTS		50.00	5,355.00	
GJ	LD	001865	06-06		4211	1/16/2006	D:ALLOCATION FACTOR		0.00	13,702.07	
AP	VO	044304	06-06		051203	12/2/2005	Summary Release		315.00	0.00	
Sub: 30											
MISCELLANEOUS INCOME											
GJ	GL	001513	07-05		ARP07	2/2/2005	AR PEN&ADJ/RECONN FEES CABLE		0.00	1,025.00	
GJ	LD	001520	07-05		4211	2/3/2005	D:ALLOCATION FACTOR		0.00	4,196.69	
GJ	GL	001535	08-05		ARP08	3/2/2005	AR PEN&ADJ/RECONN/TAMP FEES		0.00	955.00	
GJ	LD	001545	08-05		4211	3/4/2005	D:ALLOCATION FACTOR		0.00	2,283.80	
GJ	GL	001559	09-05		ARP09	4/1/2005	AR PENALTY&ADJ/RECONN FEES		0.00	785.00	
GJ	LD	001580	09-05		4211	4/5/2005	D:ALLOCATION FACTOR		0.00	2,072.60	
GJ	GL	001601	10-05		ARP10	5/2/2005	A/R PENALTY & ADJUSTMENTS		0.00	755.00	
GJ	LD	001611	10-05		4211	5/6/2005	D:ALLOCATION FACTOR		0.00	7,661.24	
GJ	GL	001625	11-05		ARP11	5/31/2005	MAY A/R PENALTY & ADJUSTMENTS		0.00	505.00	
GJ	LD	001641	11-05		4211	6/2/2005	D:ALLOCATION FACTOR		0.00	2,971.99	
GJ	GL	001671	12-05		FSN12	7/12/2005	FSN FOR JUNE		205.00	391.00	
GJ	LD	001679	12-05		4211	7/13/2005	D:ALLOCATION FACTOR		0.00	7,825.82	

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Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Beginning	Debit	Credit	Ending
Type	Type	Nbr	Ent	Nbr	Date	Description	Balance	Amount	Amount	Balance
GJ	GL	001702	01-06	JE01-1	8/8/2005	TO ADJUST CABLE REVENUE		70.00	410.00	
GJ	LD	001717	01-06	4211	8/17/2005	D.ALLOCATION FACTOR		0.00	1,646.18	
GJ	GL	001738	02-06	JE02	9/12/2005	TO ADJ A/R RETURNED CKS TO ACT		566.25	2,238.00	
GJ	LD	001740	02-06	4211	9/12/2005	D.ALLOCATION FACTOR		0.00	3,358.05	
GJ	GL	001767	03-06	CB03	10/15/2005	SEPTEMBER CABLE BILLING		0.00	1,774.08	
GJ	LD	001775	03-06	4211	10/19/2005	D.ALLOCATION FACTOR		0.00	7,917.78	
GJ	GL	001802	04-06	ARPO5	11/10/2005	OCTOBER PENALTIES & ADJ		0.00	5,381.63	
GJ	LD	001805	04-06	4211	11/10/2005	D.ALLOCATION FACTOR		0.00	4,805.64	
GJ	GL	001819	05-06	CB05	12/3/2005	NOVEMBER CABLE BILLING		2,273.52	890.54	
GJ	LD	001837	05-06	4211	12/13/2005	D.ALLOCATION FACTOR		0.00	3,445.57	
GJ	GL	001863	06-06	ARPO6	1/9/2006	AR PENALTY&ADJ/EQUIP		0.00	1,881.00	
GJ	LD	001865	06-06	4211	1/10/2006	D.ALLOCATION FACTOR		0.00	7,044.97	
Acct: 421100 MISCELLANEOUS INCOME										
Sub: 40							General			
GJ	GL	001498	07-05	SE07-1	1/25/2005	COMMISSION ON SALES TAX		0.00	21,084.47	
GJ	LS	001520	07-05	4211	2/3/2005	S.ALLOCATION FACTOR		21,004.47	0.00	
AP	VO	038939	07-05	044762	1/27/2005	Summary Release		80.00	0.00	
GJ	GL	001533	08-05	SE08-1	3/1/2005	COMMISSION ON SALES TAX		0.00	11,430.40	
GJ	LS	001545	08-05	4211	3/4/2005	S.ALLOCATION FACTOR		0.00	10,373.41	
GJ	GL	001556	09-05	SE09-1	3/24/2005	COMMISSION ON SALES TAX		0.00	10,373.41	
GJ	LS	001580	09-05	4211	4/5/2005	S.ALLOCATION FACTOR		10,373.41	0.00	
GJ	GL	001587	10-05	SE10-1	4/27/2005	COMMISSION ON SALES TAX		0.00	38,344.55	
GJ	LS	001611	10-05	4211	5/6/2005	S.ALLOCATION FACTOR		0.00	38,344.55	
GJ	GL	001619	11-05	SE11-1	5/26/2005	COMM ON SALES TAX		0.00	14,874.79	
GJ	LS	001641	11-05	4211	6/2/2005	S.ALLOCATION FACTOR		0.00	14,874.79	
GJ	GL	001665	12-05	SE12-1	7/6/2005	COMM ON SALES TAX		0.00	39,168.29	
GJ	LS	001679	12-05	4211	7/13/2005	S.ALLOCATION FACTOR		0.00	39,168.29	
GJ	GL	001695	01-06	SE01-1	8/1/2005	COMM ON SALES TAX		0.00	8,239.12	
GJ	LS	001717	01-06	4211	8/17/2005	S.ALLOCATION FACTOR		0.00	8,239.12	
GJ	GL	001722	02-06	SE02-1	9/1/2005	COMMISSION ON SALES TX		0.00	16,807.05	
GJ	LS	001740	02-06	4211	9/12/2005	S.ALLOCATION FACTOR		0.00	16,807.05	
GJ	GL	001746	03-06	SE03-1	9/28/2005	COMM ON SALES TAX		0.00	39,628.53	
GJ	LS	001775	03-06	4211	10/19/2005	S.ALLOCATION FACTOR		0.00	39,628.53	
GJ	GL	001787	04-06	SE04-1	11/3/2005	COMM ON SALES TAX		0.00	24,052.24	
GJ	LS	001805	04-06	4211	11/10/2005	S.ALLOCATION FACTOR		0.00	24,052.24	
GJ	GL	001824	05-06	SE05-1	12/5/2005	COMM ON SALES TAX		0.00	17,245.07	
GJ	LS	001837	05-06	4211	12/13/2005	S.ALLOCATION FACTOR		0.00	17,245.07	
GJ	GL	001848	06-06	SE06-1	1/4/2006	COMM ON SALES TAX		0.00	35,260.09	
GJ	LS	001865	06-06	4211	1/10/2006	S.ALLOCATION FACTOR		0.00	35,260.09	

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Jrnl	Tran	Bat	Per	Ent	Reference	Tran	Tran	Beginning	Debit	Credit	Ending
Type	Type	Nbr			Nbr	Date	Description	Balance	Amount	Amount	Balance
GJ	LD	001805	04-06		252300	11/10/2005	D:ALLOCATION FACTOR		0.00	1,354.60	
GJ	LD	001837	05-06		252300	12/13/2005	D:ALLOCATION FACTOR		0.00	956.51	
			06-06						0.00	0.00	*
Acct:						421300	Total	260,017.50	17,314.83	850,696.98	1,093,399.65 ***

Acct:	Sub:	Tran	Description	Beginning	Debit	Credit	Ending
440100	10						
			RESIDENTIAL ELECTRIC				
GJ	GL	001515	07-05 EWB07	2/2/2005	1,773.63	1,056,486.27	
GJ	GL	001538	08-05 JE08-1	3/3/2005	84,506.39	1,028,588.14	
GJ	GL	001570	09-05 EWB09	4/1/2005	14,037.61	913,121.42	
GJ	GL	001604	10-05 JE10-1	5/3/2005	31,362.39	817,691.40	
GJ	GL	001631	11-05 JE11-1	5/31/2005	105,391.60	789,793.86	
GJ	GL	001662	12-05 JE12-2	7/6/2005	14,752.55	843,331.06	
GJ	GL	001710	01-06 JE01-1	8/16/2005	9,771.21	1,247,051.03	
GJ	GL	001728	02-06 EWB02	9/2/2005	16,350.96	1,283,628.95	
GJ	GL	001771	03-06 EWB03	10/18/2005	11,045.61	1,316,130.75	
GJ	GL	001803	04-06 JE04-4	11/10/2005	30,188.07	1,025,884.75	
GJ	GL	001832	05-06 JE05-4	12/12/2005	61,258.11	963,405.64	
GJ	GL	001854	06-06 JE06-3	1/5/2006	61,382.97	1,029,499.41	
Acct:	440100	Total		4,915,355.92	441,821.10	12,314,612.68	16,788,147.50 ***

Acct:	Sub:	Tran	Description	Beginning	Debit	Credit	Ending
442100	10						
			COMMERCIAL 1 PHASE ELECTRIC				
GJ	GL	001515	07-05 EWB07	2/2/2005	0.00	395,051.61	
GJ	GL	001536	08-05 EWB08	3/3/2005	0.00	368,630.10	
GJ	GL	001570	09-05 EWB09	4/1/2005	4,944.55	365,364.59	
GJ	GL	001602	10-05 EWB10	5/3/2005	0.00	348,407.89	
GJ	GL	001632	11-05 EWB11	6/1/2005	0.00	329,064.25	
GJ	GL	001678	12-05 FVE3	7/13/2005	0.00	390,523.92	
GJ	GL	001708	01-06 EWB01	8/16/2005	190.35	492,646.67	
GJ	GL	001728	02-06 EWB02	9/2/2005	5,646.26	514,940.68	
GJ	GL	001771	03-06 EWB03	10/18/2005	22,111.03	498,840.95	
GJ	GL	001803	04-06 JE04-4	11/10/2005	36,777.04	481,460.18	
GJ	GL	001816	05-06 JE05-2	12/1/2005	40,832.42	421,548.72	
GJ	GL	001861	06-06 JE06-2	1/9/2006	42,198.33	394,109.51	
Acct:	442100	Total		2,158,842.97	152,699.98	5,000,589.07	7,006,732.06 ***

Acct:	Sub:	Tran	Description	Beginning	Debit	Credit	Ending
442400	10						
			LARGE POWER ELECTRIC				
GJ	GL	001515	07-05 EWB07	2/2/2005	0.00	1,326,442.25	
GJ	GL	001538	08-05 JE08-1	3/3/2005	77,783.65	1,299,630.93	
GJ	GL	001570	09-05 EWB09	4/1/2005	0.00	1,311,142.62	

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Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit	Credit	Ending Balance
Type	Type	Nbr	Ent	Nbr	Date			Amount	Amount	
GJ	GL	001605	10-05	JE10-1	5/3/2005	KW BILLED WRONG		124,777.39	1,474,454.45	
GJ	GL	001632	11-05	EWB11	6/1/2005	MAY ELECTRIC & WATER BILLING		0.00	1,329,936.09	
GJ	GL	001678	12-05	FYE3	7/13/2005	TO SET UP UNBILLED REVENUE		0.00	1,726,239.46	
GJ	GL	001708	01-06	EWB01	8/16/2005	JULY EWS BILLING		0.00	1,731,073.91	
GJ	GL	001734	02-06	JE02-1	9/7/2005	MONTAPLAST DEC&JAN BILL LP REV		0.00	1,938,694.41	
GJ	GL	001771	03-06	EWB03	10/18/2005	SEPTEMBER EWS BILLING		0.00	2,107,636.66	
GJ	GL	001798	04-06	EWB04	11/7/2005	OCTOBER EWS BILLING		733.58	2,122,669.70	
GJ	GL	001835	05-06	JE05-1	12/13/2005	REC ADJ DUE TO ERR DURING BILL		310,079.62	1,704,918.87	
GJ	GL	001861	06-06	JE06-2	1/9/2006	TO REV ADJ FROM NOV		90,297.90	1,584,529.13	
Acct 442400 Total							8,263,418.14	603,672.14	19,657,368.48	27,317,114.48 ***

Acct:	Sub:	Tran	Description	Beginning Balance	Debit	Credit	Ending Balance
444100	10		ELECTRIC STREET LIGHTING				
GJ	GL	001515	07-05 EWB07	2/2/2005	0.00	17,485.28	17,485.28
GJ	GL	001536	08-05 EWB08	3/3/2005	0.00	13,341.59	13,341.59
GJ	GL	001570	09-05 EWB09	4/1/2005	0.00	13,754.81	13,754.81
GJ	GL	001602	10-05 EWB10	5/3/2005	0.00	11,022.14	11,022.14
GJ	GL	001632	11-05 EWB11	6/1/2005	0.00	5,503.79	5,503.79
GJ	GL	001678	12-05 FYE3	7/13/2005	0.00	4,957.95	4,957.95
GJ	GL	001708	01-06 EWB01	8/16/2005	0.00	5,104.12	5,104.12
GJ	GL	001728	02-06 EWB02	9/2/2005	0.00	4,438.15	4,438.15
GJ	GL	001771	03-06 EWB03	10/18/2005	0.00	5,848.42	5,848.42
GJ	GL	001798	04-06 EWB04	11/7/2005	0.00	41,096.98	41,096.98
GJ	GL	001835	05-06 JE05-1	12/13/2005	25.18	12,859.34	12,859.34
GJ	GL	001861	06-06 JE06-2	1/9/2006	585.29	13,650.20	13,650.20
Acct 444100 Total				77,663.61	610.47	149,062.77	226,115.91 ***

Acct:	Sub:	Tran	Description	Beginning Balance	Debit	Credit	Ending Balance
445100	10		MUNICIPAL ELECTRIC				
GJ	GL	001515	07-05 EWB07	2/2/2005	0.00	53,952.59	53,952.59
GJ	GL	001536	08-05 EWB08	3/3/2005	0.00	46,977.30	46,977.30
GJ	GL	001570	09-05 EWB09	4/1/2005	0.00	44,877.01	44,877.01
GJ	GL	001602	10-05 EWB10	5/3/2005	0.00	48,155.13	48,155.13
GJ	GL	001632	11-05 EWB11	6/1/2005	0.00	43,530.35	43,530.35
GJ	GL	001678	12-05 FYE3	7/13/2005	0.00	50,326.69	50,326.69
GJ	GL	001708	01-06 EWB01	8/16/2005	0.00	58,674.40	58,674.40
GJ	GL	001728	02-06 EWB02	9/2/2005	3.75	55,109.04	55,109.04
GJ	GL	001771	03-06 EWB03	10/18/2005	0.00	65,305.30	65,305.30
GJ	GL	001798	04-06 EWB04	11/7/2005	0.00	55,553.37	55,553.37
GJ	GL	001832	05-06 JE05-4	12/12/2005	0.00	86,968.94	86,968.94
GJ	GL	001854	06-06 JE06-3	1/5/2006	86,400.90	141,615.76	141,615.76
Acct 445100 Total				610.47	610.47	149,062.77	226,115.91 ***

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Type	Type	Nbr	Ent	Nbr	Date						
Acct: 448100							Total	288,276.71	173,373.59	803,899.64	918,802.76 ***
Sub: 10											
GJ	GL	001515	07-05	EWB07	2/2/2005	ELECTRIC&WATER BILL/GE DEPT		0.00	24,959.76		
GJ	GL	001536	08-05	EWB08	3/3/2005	ELECTRIC&WATER BILL		0.00	20,620.34		
GJ	GL	001570	09-05	EWB09	4/1/2005	ELEC&WATER BILL/GE DEPT		0.00	20,683.57		
GJ	GL	001602	10-05	EWB10	5/3/2005	ELECTRIC&WATER BILLING		0.00	15,806.64		
GJ	GL	001632	11-05	EWB11	6/1/2005	MAY ELECTRIC & WATER BILLING		0.00	12,934.56		
GJ	GL	001678	12-05	FYE3	7/1/3/2005	TO SET UP UNBILLED REVENUE		0.00	15,526.84		
GJ	GL	001708	01-06	EWB01	8/16/2005	JULY EWS BILLING		0.00	21,438.45		
GJ	GL	001728	02-06	EWB02	9/2/2005	AUGUST UTILITY BILLING		0.00	21,988.71		
GJ	GL	001771	03-06	EWB03	10/18/2005	SEPTEMBER EWS BILLING		0.00	17,828.74		
GJ	GL	001798	04-06	EWB04	11/7/2005	OCTOBER EWS BILLING		0.00	22,966.32		
GJ	GL	001826	05-06	EWB05	12/6/2005	NOVEMBER EWS BILLING		0.00	18,580.64		
GJ	GL	001852	06-06	EWB06	1/5/2006	DECEMBER ELEC & WATER BILLING		0.00	19,635.52		
Acct: 448100							Total	148,544.42	232,970.09	381,514.51 ***	
Sub: 10											
GJ	GL	001515	07-05	EWB07	2/2/2005	ELECTRIC&WATER BILL/GWDEP		0.00	28,430.20		
GJ	GL	001536	08-05	EWB08	3/3/2005	ELECTRIC&WATER BILL		0.00	24,370.05		
GJ	GL	001570	09-05	EWB09	4/1/2005	ELEC&WATER BILL/GW DEPT		0.00	25,032.91		
GJ	GL	001602	10-05	EWB10	5/3/2005	ELECTRIC&WATER BILLING		0.00	25,151.66		
GJ	GL	001632	11-05	EWB11	6/1/2005	MAY ELECTRIC & WATER BILLING		0.00	22,534.49		
GJ	GL	001678	12-05	FYE3	7/1/3/2005	TO SET UP UNBILLED REVENUE		0.00	25,454.77		
GJ	GL	001708	01-06	EWB01	8/16/2005	JULY EWS BILLING		0.00	4,158.51		
GJ	GL	001728	02-06	EWB02	9/2/2005	AUGUST UTILITY BILLING		0.00	2,875.65		
GJ	GL	001771	03-06	EWB03	10/18/2005	SEPTEMBER EWS BILLING		0.00	3,137.96		
GJ	GL	001798	04-06	EWB04	11/7/2005	OCTOBER EWS BILLING		0.00	2,608.25		
GJ	GL	001826	05-06	EWB05	12/6/2005	NOVEMBER EWS BILLING		0.00	2,117.08		
GJ	GL	001852	06-06	EWB06	1/5/2006	DECEMBER ELEC & WATER BILLING		0.00	24,091.48		
Acct: 448200							Total	154,679.21	189,963.01	344,642.22 ***	
Sub: 10											
GJ	GL	001515	07-05	EWB07	2/2/2005	ELECTRIC&WATER BILL/SEC LGT		0.00	7,924.20		
GJ	GL	001536	08-05	EWB08	3/3/2005	ELECTRIC&WATER BILL		0.00	7,918.45		
GJ	GL	001570	09-05	EWB09	4/1/2005	ELEC&WATER BILL/SEC LGT		0.00	7,899.47		
GJ	GL	001602	10-05	EWB10	5/3/2005	ELECTRIC&WATER BILLING		0.00	7,969.04		
GJ	GL	001632	11-05	EWB11	6/1/2005	MAY ELECTRIC & WATER BILLING		0.00	7,980.86		
GJ	GL	001661	12-05	EWB12	7/6/2005	JUNE ELECTRIC & WATER BILLING		0.00	7,998.86		

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Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Type	Type	Nbr	Ent	Nbr	Date					
GJ	GL	001708	01-06	EWB01	8/16/2005	JULY EWS BILLING		0.00	7,825.00	
GJ	GL	001728	02-06	EWB02	9/2/2005	AUGUST UTILITY BILLING		0.00	8,097.44	
GJ	GL	001771	03-06	EWB03	10/18/2005	SEPTEMBER EWS BILLING		0.00	8,103.69	
GJ	GL	001798	04-06	EWB04	11/7/2005	OCTOBER EWS BILLING		17.25	8,007.44	
GJ	GL	001826	05-06	EWB05	12/6/2005	NOVEMBER EWS BILLING		0.00	8,005.51	
GJ	GL	001852	06-06	EWB06	1/5/2006	DECEMBER ELEC & WATER BILLING		0.00	8,272.50	
Acct 449100 Total							46,938.92	17.25	96,002.46	142,924.13 ***

Acct	Sub	Description	Debit	Credit	Ending Balance
450100	10	ELECTRIC COLLECTION CHARGES			
GJ	GL	001513 ARP07	0.00	15,264.10	
GJ	GL	001535 ARP08	0.00	23,541.54	
GJ	GL	001569 ARP09	0.00	15,786.87	
GJ	GL	001601 ARP10	0.00	16,804.83	
GJ	GL	001625 ARP11	0.00	13,355.33	
GJ	GL	001658 ARP12	0.00	10,909.00	
GJ	GL	001711 ARP01	0.00	11,918.61	
GJ	GL	001737 ARP02	0.00	15,996.11	
GJ	GL	001773 ARP03	0.00	21,001.66	
GJ	GL	001802 ARP05	0.00	20,895.54	
GJ	GL	001831 ARP05	0.00	11,728.85	
GJ	GL	001863 ARP06	0.00	9,717.45	
Acct 450100 Total			0.00	186,919.89	278,133.24 ***

Acct	Sub	Description	Debit	Credit	Ending Balance
451100	10	MISCELLANEOUS ELECTRIC POLE RE			
GJ	GL	001527 JE08-2	0.00	7,435.20	
		07-05	0.00	0.00	
		08-05	0.00	0.00	
		09-05	0.00	0.00	
		10-05	0.00	0.00	
		11-05	0.00	0.00	
		12-05	0.00	0.00	
GJ	GL	001715 JE01-2	0.00	7,435.20	
		01-06	0.00	0.00	
		02-06	0.00	0.00	
		03-06	0.00	0.00	
		04-06	0.00	0.00	
		05-06	0.00	0.00	
		06-06	0.00	0.00	
Acct 451100 Total			0.00	14,870.40	22,305.60 ***

Acct: 461100 RESIDENTIAL CITY WATER Sub: 20 Water

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Type	Type	Nbr	Ent	Nbr	Date					
GJ	GL	001515	07-05	EWB07	2/2/2005	ELECTRIC&WATER BILL/RES CITY W		0.00	146,053.73	
GJ	GL	001536	08-05	EWB08	3/3/2005	ELECTRIC&WATER BILL		0.00	177,036.49	
GJ	GL	001570	09-05	EWB09	4/1/2005	ELEC&WATER BILL/RES CITY WAT		31,706.41	139,235.56	
GJ	GL	001605	10-05	JE10-1	5/3/2005	WATER/SEWER BILLED WRONG		15,845.27	166,471.59	
GJ	GL	001632	11-05	EWB11	6/1/2005	MAY ELECTRIC & WATER BILLING		0.00	151,113.31	
GJ	GL	001662	12-05	JE12-2	7/6/2005	WATER ADJUSTMENT		31,684.74	211,700.69	
GJ	GL	001710	01-06	JE01-1	8/16/2005	TO REVERSE PREV MO ADJ		33,182.49	219,852.12	
GJ	GL	001728	02-06	EWB02	9/2/2005	AUGUST UTILITY BILLING		3,850.82	194,681.54	
GJ	GL	001771	03-06	EWB03	10/18/2005	SEPTEMBER EWS BILLING		16,775.93	174,216.88	
GJ	GL	001803	04-06	JE04-4	11/10/2005	OCTOBER ADJ FROM CUST SVC		3,679.49	166,424.67	
GJ	GL	001833	05-06	JE05-3A	12/1/2/2005	REC ADJ OCT BILLDIFF ACT&BUD		4,907.87	159,318.68	
GJ	GL	001852	06-06	EWB06	1/5/2006	DECEMBER ELEC & WATER BILLING		2,346.10	144,222.71	
Acct 461100 Total							906,235.07	143,979.12	2,050,327.97	2,812,583.92 ***

Acct:	Sub:	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
461200	20		ELECTRIC&WATER BILL/RES CNTY W		0.00	78,216.77	78,216.77
			ELECTRIC&WATER BILL		0.00	78,845.21	157,062.00
			ELEC&WATER BILL/RES CNTY WAT		0.00	77,510.28	234,572.28
			ELECTRIC&WATER BILLING		0.00	77,637.90	312,210.18
			MAY ELECTRIC & WATER BILLING		0.00	85,636.82	397,847.00
			WATER ADJUSTMENT		15,835.55	120,108.91	512,578.60
			TO REVERSE PREV MO ADJ		16,529.55	143,178.23	529,108.15
			AUGUST UTILITY BILLING		4,800.98	115,847.64	533,908.13
			SEPTEMBER EWS BILLING		1,501.77	114,743.87	535,409.90
			OCTOBER EWS BILLING		978.21	103,498.04	536,408.11
			REC ADJ OCT BILLDIFF ACT&BUD		1,423.16	92,826.12	537,831.27
			DECEMBER ELEC & WATER BILLING		1,377.09	77,838.99	539,204.28
Acct 461200 Total				494,729.30	42,446.31	1,165,888.78	1,618,171.77 ***

Acct:	Sub:	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
461300	20		ELECTRIC&WATER BILL/COMM CITYW		1,971.35	98,374.62	96,403.27
			ELECTRIC&WATER BILL		4,337.39	103,103.42	102,766.03
			ELEC&WATER BILL/COM CITY WAT		42,456.98	136,469.34	144,022.35
			WATER/SEWER BILLED WRONG		25,684.38	124,796.18	169,712.15
			OTHER CHARGE SALES - MAY		36,834.57	150,084.61	220,626.72
			JULY CHARGE SALES		1,392.33	164,674.59	222,019.05
			KP ERROR ACCT#		54,675.61	217,076.47	276,744.04
			SEPTEMBER CHARGE SALES		54,789.00	223,997.95	301,534.04
Acct 461300 Total				494,729.30	42,446.31	1,165,888.78	1,618,171.77 ***

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Type	Type	Nbr	Ent	Nbr	Date					
GJ	GL	001826	05-06	EWB05	12/6/2005	NOVEMBER EWS BILLING		0.00	5,793.01	5,793.01
GJ	GL	001852	06-06	EWB06	1/5/2006	DECEMBER ELEC & WATER BILLING		0.00	5,793.01	5,793.01
Acct 462100 Total							29,898.15	0.00	69,167.82	99,065.97 ***

Acct:	Sub:	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
462200	20						
GJ	GL	001515	PRIVATE FIRE HYDRANTS		0.00	1,949.10	1,949.10
GJ	GL	001536	07-05 EWB07		0.00	2,115.54	2,115.54
GJ	GL	001570	08-05 EWB08		0.00	2,115.54	2,115.54
GJ	GL	001602	09-05 EWB09		0.00	2,115.54	2,115.54
GJ	GL	001632	10-05 EWB10		0.00	2,183.16	2,183.16
GJ	GL	001661	11-05 EWB11		0.00	2,183.16	2,183.16
GJ	GL	001708	12-05 EWB12		0.00	2,202.48	2,202.48
GJ	GL	001728	01-06 EWB01		0.00	2,202.48	2,202.48
GJ	GL	001771	02-06 EWB02		0.00	2,202.48	2,202.48
GJ	GL	001798	03-06 EWB03		0.00	2,202.48	2,202.48
GJ	GL	001826	04-06 EWB04		0.00	2,202.48	2,202.48
GJ	GL	001852	05-06 EWB05		0.00	2,202.48	2,202.48
Acct 462200 Total				11,587.80	0.00	25,876.92	37,464.72 ***

Acct:	Sub:	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
463100	20						
GJ	GL	001515	CITY FIRE HYDRANTS		0.00	6,416.90	6,416.90
GJ	GL	001536	07-05 EWB07		0.00	6,964.86	6,964.86
GJ	GL	001570	08-05 EWB08		0.00	6,964.86	6,964.86
GJ	GL	001602	09-05 EWB09		0.00	6,964.86	6,964.86
GJ	GL	001632	10-05 EWB10		0.00	6,964.86	6,964.86
GJ	GL	001661	11-05 EWB11		0.00	6,964.86	6,964.86
GJ	GL	001708	12-05 EWB12		0.00	6,964.86	6,964.86
GJ	GL	001728	01-06 EWB01		0.00	6,964.86	6,964.86
GJ	GL	001771	02-06 EWB02		0.00	6,964.86	6,964.86
GJ	GL	001798	03-06 EWB03		0.00	6,964.86	6,964.86
GJ	GL	001826	04-06 EWB04		0.00	6,964.86	6,964.86
GJ	GL	001852	05-06 EWB05		0.00	6,964.86	6,964.86
Acct 463100 Total				38,430.20	0.00	83,030.36	121,460.56 ***

Acct:	Sub:	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
466100	20						
GJ	GL	001515	WATER SALES RESALE		0.00	97,112.31	97,112.31
GJ	GL	001536	07-05 EWB07		0.00	102,783.81	102,783.81
GJ	GL	001570	08-05 EWB08		0.00	90,471.03	90,471.03
GJ	GL	001602	09-05 EWB09		0.00	96,187.96	96,187.96
Acct 466100 Total					0.00	384,554.11	384,554.11

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Type	Type	Nbr	Ent	Nbr	Date					
GJ	GL	001632	11-05	EWB11	6/1/2005	MAY ELECTRIC & WATER BILLING	0.00	0.00	101,663.88	
GJ	GL	001678	12-05	FYE3	7/1/2005	TO SET UP UNBILLED REVENUE	0.00	0.00	136,976.89	
GJ	GL	001708	01-06	EWB01	8/16/2005	JULY EWS BILLING	0.00	0.00	125,094.83	
GJ	GL	001728	02-06	EWB02	9/2/2005	AUGUST UTILITY BILLING	0.00	0.00	112,068.76	
GJ	GL	001771	03-06	EWB03	10/18/2005	SEPTEMBER EWS BILLING	0.00	0.00	121,956.04	
GJ	GL	001798	04-06	EWB04	11/7/2005	OCTOBER EWS BILLING	0.00	0.00	123,791.00	
GJ	GL	001826	05-06	EWB05	12/6/2005	NOVEMBER EWS BILLING	0.00	0.00	109,761.33	
GJ	GL	001852	06-06	EWB06	1/5/2006	DECEMBER ELEC & WATER BILLING	0.00	0.00	103,257.35	
Acct 466100 Total							566,983.61	0.00	1,321,125.19	1,888,108.80 ***

Acct	Subj	Water	Debit	Credit	Ending Balance				
466200	WATER SALES RESALE-PRODUCERS	Water							
GJ	GL 001515	07-05	EWB07	2/2/2005	ELECTRIC&WATER BILL/RESALE PRO	0.00	9,451.29		
GJ	GL 001536	08-05	EWB08	3/3/2005	ELECTRIC&WATER BILL	0.00	10,905.18		
GJ	GL 001570	09-05	EWB09	4/1/2005	ELEC&WATER BILL/RESALE PROD	0.00	12,387.45		
GJ	GL 001602	10-05	EWB10	5/3/2005	ELECTRIC&WATER BILLING	0.00	13,570.71		
GJ	GL 001632	11-05	EWB11	6/1/2005	MAY ELECTRIC & WATER BILLING	0.00	11,807.02		
GJ	GL 001678	12-05	FYE3	7/1/2005	TO SET UP UNBILLED REVENUE	0.00	27,701.56		
GJ	GL 001708	01-06	EWB01	8/16/2005	JULY EWS BILLING	0.00	32,423.81		
GJ	GL 001728	02-06	EWB02	9/2/2005	AUGUST UTILITY BILLING	0.00	34,012.59		
GJ	GL 001771	03-06	EWB03	10/18/2005	SEPTEMBER EWS BILLING	0.00	30,144.69		
GJ	GL 001798	04-06	EWB04	11/7/2005	OCTOBER EWS BILLING	0.00	56,398.92		
GJ	GL 001826	05-06	EWB05	12/6/2005	NOVEMBER EWS BILLING	0.00	57,415.46		
GJ	GL 001852	06-06	EWB06	1/5/2006	DECEMBER ELEC & WATER BILLING	0.00	17,494.66		
Acct 466200 Total			221,500.00	0.00	313,713.34	535,213.34 ***			

Acct	Subj	Water	Debit	Credit	Ending Balance				
467100	WATER USED BY ELECTRIC DEPARTM	Water							
GJ	GL 001515	07-05	EWB07	2/2/2005	ELECTRIC&WATER BILL/GE DEPT	0.00	16.27		
GJ	GL 001536	08-05	EWB08	3/3/2005	ELECTRIC&WATER BILL	0.00	14.74		
GJ	GL 001570	09-05	EWB09	4/1/2005	ELEC&WATER BILL/GE DEPT	0.00	22.12		
GJ	GL 001602	10-05	EWB10	5/3/2005	ELECTRIC&WATER BILLING	0.00	17.82		
GJ	GL 001632	11-05	EWB11	6/1/2005	MAY ELECTRIC & WATER BILLING	0.00	22.88		
GJ	GL 001678	12-05	FYE3	7/1/2005	TO SET UP UNBILLED REVENUE	0.00	50.22		
GJ	GL 001708	01-06	EWB01	8/16/2005	JULY EWS BILLING	0.00	37.08		
GJ	GL 001728	02-06	EWB02	9/2/2005	AUGUST UTILITY BILLING	0.00	47.25		
GJ	GL 001771	03-06	EWB03	10/18/2005	SEPTEMBER EWS BILLING	0.00	39.11		
GJ	GL 001798	04-06	EWB04	11/7/2005	OCTOBER EWS BILLING	0.00	30.81		
GJ	GL 001826	05-06	EWB05	12/6/2005	NOVEMBER EWS BILLING	0.00	18.10		
GJ	GL 001852	06-06	EWB06	1/5/2006	DECEMBER ELEC & WATER BILLING	0.00	18.58		

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Type	Type	Nbr	Ent	Nbr	Date	Description	Balance	Amount	Amount	Balance

Acct: 510100 CABLE OPERATIONS & MAINTENANCE Sub: 30							Cable				
GJ	GL	001502	07-05	JE07-1	1/28/2005	REALLOC SEC PAYROLL		81,925.13	0.00		
GJ	GL	001542	08-05	JE08-1	3/3/2005	KP ERROR ACCT#		61,529.63	0.00		
PO	R	049746	08-05		2/25/2005	NON STOCK DIRECTLY CHARGED TO		268.38	0.00		
GJ	GL	001562	09-05		3/31/2005			84,112.06	0.00		
GJ	GL	001590	10-05		4/28/2005			60,314.00	0.00		
GJ	GL	001629	11-05		5/26/2005			57,935.80	0.00		
GJ	GL	001675	12-05	PAYACC12-1	7/13/2005	YEAR END PAYROLL ACCRUAL		86,108.53	0.00		
GJ	GL	001689	01-06	RPAYACC01	7/29/2005	REVERSE EOY PAYROLL ACCRUAL		60,032.51	25,480.71		
GJ	GL	001721	02-06		8/18/2005			62,051.26	0.00		
GJ	GL	001745	03-06	JE03-4	9/28/2005	REV PAYROLL POSTED TWICE 9-1-5		131,589.05	33,642.52		
AP	VO	043181	03-06	049880	9/30/2005	Summary Release		175.00	0.00		
GJ	GL	001788	04-06	JE04-1	11/3/2005	CORRLBURNETTEOCTPR#1		63,097.57	190.31		
GJ	GL	001812	05-06		11/23/2005			65,740.90	0.00		
GJ	GL	001855	06-06		12/22/2005			76,448.44	0.00		
Acct: 510100 CABLE OPERATIONS & MAINTENANCE Sub: 40							General				
GJ	GL	001542	08-05	JE08-1	3/3/2005	KP ERROR ACCT#		0.00	0.00		
PO	R	049748	08-05		2/25/2005	NON STOCK DIRECTLY CHARGED TO		20.37	0.00		
			09-05					0.00	0.00		
			10-05					0.00	0.00		
			11-05					0.00	0.00		
			12-05					0.00	0.00		
Acct: 510100 Total								397,668.09	891,348.63	59,333.91	1,229,682.81

Acct: 510200 CABLE HEAD END EXPENSE Sub: 20							Water			
			01-06					0.00	0.00	
			02-06					0.00	0.00	
			03-06					0.00	0.00	
			04-06					0.00	0.00	
			05-06					0.00	0.00	
			06-06					0.00	0.00	
Acct: 510200 CABLE HEAD END EXPENSE Sub: 30							Cable			
PO	R	048900	07-05		1/20/2005	NON STOCK DIRECTLY CHARGED TO		2,865.86	0.00	
AP	VO	038523	07-05	044278	1/6/2005	Summary Release		-101.72	0.00	
PO	R	049543	08-05		2/14/2005	NON STOCK DIRECTLY CHARGED TO		124.48	0.00	

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Type	Type	Nbr	Ent	Nbr	Date	Description	Balance	Amount	Amount	Balance
AP	VO	040417	09-05	046662	4/29/2005	Summary Release	0.00	0.00	0.00	*
PO	R	051394	10-05		5/10/2005	NON STOCK DIRECTLY CHARGED TO	309.00	0.00	0.00	
PO	R	052335	11-05		6/14/2005	NON STOCK DIRECTLY CHARGED TO	713.20	0.00	0.00	
AP	VO	041237	12-05	047525	6/14/2005	Summary Release	24.23	0.00	0.00	*
			01-06				0.00	0.00	0.00	
GJ	GL	001730	02-06	COU02	9/6/2005	CO USE ELECTRIC & WATER	28.49	0.00	0.00	
PO	R	053990	02-06		8/18/2005	NON STOCK DIRECTLY CHARGED TO	462.60	0.00	0.00	
GJ	GL	001754	03-06	JE03-1	9/30/2005	RECLASS CHGS CAB HEAD END	0.00	0.00	491.09	
PO	R	054702	03-06		9/15/2005	NON STOCK DIRECTLY CHARGED TO	389.93	0.00	0.00	
GJ	GL	001788	03-06	JE04-1	11/3/2005	RECLASS HEAD END CHGSDIST SEPT	0.00	0.00	389.93	
PO	R	055297	04-06		10/3/2005	NON STOCK DIRECTLY CHARGED TO	160.00	0.00	0.00	
^ AP	VO	042871	03-06	049510	9/15/2005	Summary Release	12.39	0.00	0.00	
GJ	GL	001821	05-06	JE05-1	12/5/2005	RECLASS HEAD END EXP-OCT	0.00	0.00	172.39	
PO	R	057354	06-06		12/22/2005	NON STOCK DIRECTLY CHARGED TO	367.88	0.00	0.00	
Acct: 510200 Total							6,971.05	5,921.34	1,053.41	11,838.98 ***

Acct:	CABLE DISTRIBUTION EXPENSES				Sub:	10	Electric			
			01-06				0.00	0.00	0.00	*
			02-06				0.00	0.00	0.00	*
			03-06				0.00	0.00	0.00	*
			04-06				0.00	0.00	0.00	*
GJ	GL	001830	05-06	JE05-2	12/8/2005	KP ERROR ACCT#	0.00	0.00	15.00	
PO	R	056518	05-06		11/18/2005	NON STOCK DIRECTLY CHARGED TO	15.00	0.00	0.00	
GJ	GL	001842	06-06	JE06-2	12/30/2005	KP ERROR ACCT#	0.00	0.00	0.54	
^ AP	VO	044107	05-06	050971	11/17/2005	Summary Release	0.54	0.00	0.00	
Acct: 510300 CABLE DISTRIBUTION EXPENSES										
			07-05	746	Sub: 30	Summary Release	16,196.17	0.00	0.00	
IN	CT	049063	07-05	JE07-1	1/26/2005	SET UP WOOD CNTY FRANCH FEE	13,657.75	0.00	0.00	
GJ	GL	001504	07-05		1/31/2005	NON STOCK DIRECTLY CHARGED TO	4,120.04	0.00	0.00	
PO	R	049018	07-05		1/26/2005	Summary Release	0.00	0.00	1,616.59	
IN	RI	048440	07-05	620	1/4/2005	Summary Release	5,890.51	0.00	0.00	
AP	VO	038939	07-05	044762	1/27/2005	Summary Release	0.00	0.00	12.49	
AP	AD	039181	08-05	045052	2/9/2005	Summary Release	15,240.79	0.00	0.00	
IN	CT	049753	08-05	723	2/23/2005	Summary Release	11,015.21	0.00	2,230.68	
GJ	GL	001542	08-05	JE08-1	3/3/2005	KP ERROR ACCT#	2,896.02	0.00	0.00	
PO	R	049744	08-05		2/25/2005	NON STOCK DIRECTLY CHARGED TO	0.00	0.00	2,706.70	
IN	RI	049506	08-05	679	2/10/2005	Summary Release	4,116.20	0.00	0.00	
AP	VO	039418	08-05	045332	2/25/2005	Summary Release				

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Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Type	Type	Nbr	Ent	Nbr	Date	Date					
IN	CT	050140	09-05	86	3/15/2005	3/15/2005	Summary Release		19,612.99	0.00	
GU	GL	001565	09-05	JE09-2	3/31/2005	3/31/2005	SET UP WOODFORD CNTY FRAN FEE		11,254.77	0.00	
PO	R	050286	09-05		3/28/2005	3/28/2005	NON STOCK DIRECTLY CHARGED TO		2,249.90	0.00	
IN	RI	050479	09-05	754	3/29/2005	3/29/2005	Summary Release		0.00	4,330.08	
AP	VO	039895	09-05	045937	3/29/2005	3/29/2005	Summary Release		8,213.13	0.00	
IN	CT	051254	10-05	725	4/29/2005	4/29/2005	Summary Release		13,875.75	0.00	
GU	GL	001588	10-05	JE10-2	4/27/2005	4/27/2005	TO CHARGE UP LABOR WO9153		1,554.32	96.00	
PO	R	051071	10-05		4/25/2005	4/25/2005	NON STOCK DIRECTLY CHARGED TO		1,694.49	0.00	
IN	RI	050849	10-05	660	4/14/2005	4/14/2005	Summary Release		0.00	3,727.03	
AP	VO	040392	10-05	046529	4/27/2005	4/27/2005	Summary Release		7,163.78	0.00	
IN	CT	051760	11-05	927	5/20/2005	5/20/2005	Summary Release		32,127.42	0.00	
GU	GL	001624	11-05	JE11-2	5/27/2005	5/27/2005	SET UP WOOD CNTY FRANCH FEE		1,393.84	38.88	
PO	R	051737	11-05		5/25/2005	5/25/2005	NON STOCK DIRECTLY CHARGED TO		9,243.23	0.00	
IN	RI	051660	11-05	656	5/19/2005	5/19/2005	Summary Release		0.00	4,201.47	
AP	VO	040877	11-05	047129	5/25/2005	5/25/2005	Summary Release		6,978.11	0.00	
IN	CT	052621	12-05	685	6/22/2005	6/22/2005	Summary Release		4,716.58	0.00	
GU	GL	001667	12-05	JE12-2	7/6/2005	7/6/2005	KP ERROR ACCT#		1,924.68	0.00	
PO	R	052678	12-05		6/27/2005	6/27/2005	NON STOCK DIRECTLY CHARGED TO		2,505.35	0.00	
AP	VO	041499	12-05	047861	6/13/2005	6/13/2005	Summary Release		7,335.03	0.00	
IN	CT	053331	01-06	77	7/25/2005	7/25/2005	Summary Release		6,693.29	0.00	
GU	GL	001705	01-06	JE01-2	8/9/2005	8/9/2005	KP ERROR ACCT#		2,077.94	6.92	
PO	R	053444	01-06		7/27/2005	7/27/2005	NON STOCK DIRECTLY CHARGED TO		2,718.42	0.00	
AP	VO	041998	01-06	048453	6/29/2005	6/29/2005	Summary Release		8,110.57	0.00	
IN	CT	053660	02-06	7647	8/3/2005	8/3/2005	Summary Release		20,635.54	0.00	
GU	GL	001736	02-06	JE02-2	9/8/2005	9/8/2005	SET UP WOOD CNTY FRANCH FEE		1,745.88	0.00	
PO	R	054201	02-06		8/26/2005	8/26/2005	Summary Release		4,281.51	0.00	
AP	VO	042548	02-06	049152	8/26/2005	8/26/2005	Summary Release		9,847.15	0.00	
AP	AD	042705	03-06	049334	9/8/2005	9/8/2005	Summary Release		0.00	300.00	
IN	CT	055118	03-06	755	9/28/2005	9/28/2005	Summary Release		18,127.76	0.00	
GU	GL	001769	03-06	JE03-3	10/18/2005	10/18/2005	KP ERROR ACCT#		2,970.04	0.00	
PO	R	055143	03-06		9/29/2005	9/29/2005	NON STOCK DIRECTLY CHARGED TO		8,985.96	0.00	
IN	RI	054976	03-06	728	9/23/2005	9/23/2005	Summary Release		0.00	279.73	
AP	VO	043181	03-06	049880	9/30/2005	9/30/2005	Summary Release		9,021.46	0.00	
IN	CT	056033	04-06	726	10/27/2005	10/27/2005	Summary Release		6,360.22	0.00	
GU	GL	001791	04-06	JE04-2	11/3/2005	11/3/2005	SET UP WOOD CNTY FRANCH FEE		2,405.95	0.00	
PO	R	056018	04-06		10/28/2005	10/28/2005	NON STOCK DIRECTLY CHARGED TO		8,140.86	0.00	
AP	VO	043723	04-06	050533	10/27/2005	10/27/2005	Summary Release		16,308.66	0.00	
AP	AD	043995	05-06	050846	11/11/2005	11/11/2005	Summary Release		0.00	114.75	

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Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Beginning	Debit	Credit	Ending
Type	Type	Nbr	Ent	Nbr	Date	Description	Balance	Amount	Amount	Balance
AP	VO	042111	02-06	048613	8/3/2005	Summary Release		37,967.38	0.00	
AP	VO	042711	03-06	049344	9/8/2005	Summary Release		37,804.62	0.00	
AP	VO	043474	04-06	050247	10/17/2005	Summary Release		37,659.94	0.00	
AP	VO	043961	05-06	050813	11/10/2005	Summary Release		36,981.75	0.00	
AP	VO	044388	06-06	051299	12/7/2005	Summary Release		36,574.84	0.00	
Acct: 510510 Total							233,120.15	461,340.68	1,112.00	693,348.83 ***

Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Beginning	Debit	Credit	Ending
Type	Type	Nbr	Ent	Nbr	Date	Description	Balance	Amount	Amount	Balance
Acct: 510520 TMC EXPENSE										
AP	VO	038543	07-05	044305	1/7/2005	Summary Release		2,861.20	0.00	
AP	VO	039105	08-05	044973	2/4/2005	Summary Release		2,852.00	0.00	
AP	VO	039520	09-05	045474	3/7/2005	Summary Release		2,819.80	0.00	
AP	VO	040064	10-05	046131	4/11/2005	Summary Release		2,787.60	0.00	
AP	VO	040520	11-05	046675	5/5/2005	Summary Release		2,773.80	0.00	
GJ	GL	001677	12-05	FYE2	7/13/2005	ACCRUE SAT STATION COSTS		0.00	189.00	
AP	VO	041041	12-05	047311	6/3/2005	Summary Release		2,792.20	0.00	
AP	VO	041659	01-06	048048	7/6/2005	Summary Release		2,723.20	0.00	
AP	VO	042111	02-06	048613	8/3/2005	Summary Release		2,677.20	0.00	
AP	VO	042711	03-06	049344	9/8/2005	Summary Release		2,663.40	0.00	
AP	VO	043474	04-06	050247	10/17/2005	Summary Release		2,658.80	0.00	
AP	VO	043961	05-06	050813	11/10/2005	Summary Release		2,603.60	0.00	
AP	VO	044388	06-06	051299	12/7/2005	Summary Release		2,603.60	0.00	
Acct: 510520 Total							17,447.80	32,816.40	189.00	50,075.20 ***

Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Beginning	Debit	Credit	Ending
Type	Type	Nbr	Ent	Nbr	Date	Description	Balance	Amount	Amount	Balance
Acct: 510540 SHOWTIME EXPENSE										
AP	VO	038543	07-05	044305	1/7/2005	Summary Release		7,776.43	0.00	
AP	VO	039105	08-05	044973	2/4/2005	Summary Release		7,731.39	0.00	
AP	VO	039520	09-05	045474	3/7/2005	Summary Release		7,632.31	0.00	
AP	VO	040064	10-05	046131	4/11/2005	Summary Release		7,510.30	0.00	
AP	VO	040520	11-05	046675	5/5/2005	Summary Release		7,439.88	0.00	
GJ	GL	001677	12-05	FYE2	7/13/2005	ACCRUE SAT STATION COSTS		0.00	834.00	
AP	VO	041041	12-05	047311	6/3/2005	Summary Release		7,441.23	0.00	
AP	VO	041659	01-06	048048	7/6/2005	Summary Release		7,258.92	0.00	
AP	VO	042111	02-06	048613	8/3/2005	Summary Release		7,179.50	0.00	
AP	VO	042711	03-06	049344	9/8/2005	Summary Release		7,090.26	0.00	
AP	VO	043474	04-06	050247	10/17/2005	Summary Release		6,995.27	0.00	
AP	VO	043961	05-06	050813	11/10/2005	Summary Release		6,787.27	0.00	
AP	VO	044388	06-06	051299	12/7/2005	Summary Release		6,625.97	0.00	
Acct: 510540 Total							47,338.20	87,438.73	834.00	133,942.93 ***

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Jrnl	Tran	Bat	Per	Ent	Reference	Tran	Tran	Beginning	Debit	Credit	Ending	
Type	Type	Nbr	Nbr	Nbr	Nbr	Date	Description	Balance	Amount	Amount	Balance	
Acct: 510550 CINEMAX EXPENSE												
AP	VO	038543	07-05	044305		1/7/2005	Summary Release		4,489.92	0.00		
AP	VO	039105	08-05	044973		2/4/2005	Summary Release		4,656.60	0.00		
AP	VO	039520	09-05	045474		3/7/2005	Summary Release		4,618.15	0.00		
AP	VO	040064	10-05	046131		4/1/2005	Summary Release		4,534.15	0.00		
AP	VO	040520	11-05	046675		5/5/2005	Summary Release		4,510.89	0.00		
GJ	GL	001677	12-05	FYE2		7/13/2005	ACCRUE SAT STATION COSTS		0.00	190.00		
AP	VO	041041	12-05	047311		6/3/2005	Summary Release		4,482.07	0.00		
AP	VO	041659	01-06	048048		7/6/2005	Summary Release		4,444.45	0.00		
AP	VO	042111	02-06	048613		8/3/2005	Summary Release		4,385.26	0.00		
AP	VO	042711	03-06	049344		9/8/2005	Summary Release		4,340.44	0.00		
AP	VO	043474	04-06	050247		10/17/2005	Summary Release		4,297.94	0.00		
AP	VO	043961	05-06	050813		11/10/2005	Summary Release		4,139.49	0.00		
AP	VO	044388	06-06	051299		12/7/2005	Summary Release		4,082.75	0.00		
Acct 510550 Total									27,251.91	52,982.11	190.00	80,044.02 ***

Acct: 510560 ENCORE EXPENSE												
AP	VO	038543	07-05	044305		1/7/2005	Summary Release		270.92	0.00		
AP	VO	039105	08-05	044973		2/4/2005	Summary Release		264.31	0.00		
AP	VO	039520	09-05	045474		3/7/2005	Summary Release		262.56	0.00		
AP	VO	040064	10-05	046131		4/1/2005	Summary Release		258.19	0.00		
AP	VO	040520	11-05	046675		5/5/2005	Summary Release		255.56	0.00		
GJ	GL	001653	12-05	JE12-2		6/28/2005	KP ERROR ACCT#		0.00	541.64		
AP	VO	041041	12-05	047311		6/3/2005	Summary Release		770.45	0.00		
GJ	GL	001706	01-06	JE01-2		8/12/2005	KP ERROR ACCT#		0.00	434.49		
AP	VO	041659	01-06	048048		7/6/2005	Summary Release		690.93	0.00		
AP	VO	042111	02-06	048613		8/3/2005	Summary Release		260.81	0.00		
AP	VO	042711	03-06	049344		9/8/2005	Summary Release		260.81	0.00		
AP	VO	043474	04-06	050247		10/17/2005	Summary Release		262.56	0.00		
AP	VO	043961	05-06	050813		11/10/2005	Summary Release		258.19	0.00		
AP	VO	044388	06-06	051299		12/7/2005	Summary Release		257.31	0.00		
Acct 510560 Total									1,645.84	4,072.60	976.13	4,742.31 ***

Acct: 510563 WAM/ENCORE EXPENSE												
AP	VO	038543	07-05	044305		1/7/2005	Summary Release		83.63	0.00		
AP	VO	039105	08-05	044973		2/4/2005	Summary Release		85.76	0.00		
AP	VO	039520	09-05	045474		3/7/2005	Summary Release		84.54	0.00		
AP	VO	040064	10-05	046131		4/1/2005	Summary Release		83.01	0.00		
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Cable												

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Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Beginning	Debit	Credit	Ending
Type	Type	Nbr	Ent	Nbr	Date	Description	Balance	Amount	Amount	Balance
AP	VO	040520	11-05	046675	5/5/2005	Summary Release		83.01	0.00	
GJ	GL	001677	12-05	FYE2	7/13/2005	ACCRUE SAT STATION COSTS		0.00	3.00	
AP	VO	041041	12-05	047311	6/3/2005	Summary Release		83.01	0.00	
AP	VO	041659	01-06	048048	7/6/2005	Summary Release		81.79	0.00	
AP	VO	042111	02-06	048613	8/3/2005	Summary Release		83.01	0.00	
AP	VO	042711	03-06	049344	9/8/2005	Summary Release		84.85	0.00	
AP	VO	043474	04-06	050247	10/17/2005	Summary Release		85.15	0.00	
AP	VO	043961	05-06	050813	11/10/2005	Summary Release		83.62	0.00	
AP	VO	044388	06-06	051299	12/7/2005	Summary Release		83.62	0.00	
Acct 510563 Total							512.76	1,005.00	3.00	1,514.76 ***

Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Beginning	Debit	Credit	Ending
Type	Type	Nbr	Ent	Nbr	Date	Description	Balance	Amount	Amount	Balance
Acct: 510565 STARZ/ENCORE										
AP	VO	038543	07-05	044305	1/7/2005	Summary Release		8,365.86	0.00	
AP	VO	039105	08-05	044973	2/4/2005	Summary Release		8,630.78	0.00	
AP	VO	039520	09-05	045474	3/7/2005	Summary Release		8,616.84	0.00	
AP	VO	040064	10-05	046131	4/11/2005	Summary Release		8,621.48	0.00	
AP	VO	040520	11-05	046675	5/5/2005	Summary Release		8,575.01	0.00	
GJ	GL	001677	12-05	FYE2	7/13/2005	ACCRUE SAT STATION COSTS		0.00	131.00	
AP	VO	041041	12-05	047311	6/3/2005	Summary Release		8,496.00	0.00	
AP	VO	041659	01-06	048048	7/6/2005	Summary Release		8,398.39	0.00	
AP	VO	042111	02-06	048613	8/3/2005	Summary Release		8,314.74	0.00	
AP	VO	042711	03-06	049344	9/8/2005	Summary Release		8,296.14	0.00	
AP	VO	043474	04-06	050247	10/17/2005	Summary Release		8,310.09	0.00	
AP	VO	043961	05-06	050813	11/10/2005	Summary Release		8,147.42	0.00	
AP	VO	044388	06-06	051299	12/7/2005	Summary Release		8,068.41	0.00	
Acct 510565 Total							50,812.16	100,841.16	131.00	151,522.32 ***

Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Beginning	Debit	Credit	Ending
Type	Type	Nbr	Ent	Nbr	Date	Description	Balance	Amount	Amount	Balance
Acct: 510570 DIGITAL MUSIC EXPENSE										
AP	VO	038919	07-05	044734	1/26/2005	Summary Release		363.00	0.00	
AP	VO	039338	08-05	045244	2/22/2005	Summary Release		348.00	0.00	
AP	VO	039589	09-05	045550	3/9/2005	Summary Release		357.00	0.00	
AP	VO	040235	10-05	046317	4/5/2005	Summary Release		354.00	0.00	
AP	VO	040768	11-05	046974	5/2/2005	Summary Release		351.00	0.00	
GJ	GL	001677	12-05	FYE2	7/13/2005	ACCRUE SAT STATION COSTS		0.00	36.00	
AP	VO	041423	12-05	047774	6/13/2005	Summary Release		345.00	0.00	
AP	VO	041956	01-06	048410	6/29/2005	Summary Release		351.00	0.00	
AP	VO	042293	02-06	048829	6/29/2005	Summary Release		345.00	0.00	
AP	VO	042894	03-06	049555	9/16/2005	Summary Release		402.00	0.00	
AP	VO	043685	04-06	050485	10/26/2005	Summary Release		342.00	0.00	

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Type	Type	Nbr			Nbr	Date			Balance	Amount	Amount	Balance			
AP	VO	044175	05-06		051054	11/22/2005		Summary Release		327.00	0.00	0.00			
AP	VO	044422	06-06		051334	12/8/2005		Summary Release		327.00	0.00	0.00			
									Acct	510570	Total	2,211.00	4,212.00	36.00	6,387.00 ***

Acct:	510600	SATELLITE STATION EXPENSE	Sub:	30	Cable						
AP	VO	038543	07-05	044305	180,103.73						
AP	VO	039342	08-05	045248	210,552.37						
AP	VO	039762	09-05	045769	207,295.34						
AP	VO	040239	10-05	046321	207,627.18						
AP	VO	040771	11-05	046977	209,849.42						
GJ	GL	001677	12-05	FYE2	20,375.00						
AP	VO	041041	12-05	047311	195,937.54						
AP	VO	041659	01-06	048048	217,735.15						
AP	VO	042513	02-06	049109	201,636.21						
GJ	GL	001759	03-06	JE03-3	1,906.08						
AP	VO	043069	03-06	049749	205,299.83						
GJ	GL	001792	04-06	JE04-2	0.00						
AP	VO	043687	04-06	050487	210,112.57						
GJ	GL	001810	05-06	JE05-2	2,774.56						
AP	VO	044176	05-06	051055	203,492.22						
AP	VO	044727	06-06	051700	209,758.31						
					Acct	510600	Total	1,160,167.08	2,484,455.51	374.22	3,644,248.37 ***

Acct:	510650	DIGITAL STATION EXPENSE	Sub:	30	Cable						
GJ	GL	001502	07-05	JE07-1	2,070.00						
AP	VO	038920	07-05	044735	12,443.87						
AP	VO	039340	08-05	045246	12,125.01						
AP	VO	039587	09-05	045548	12,142.20						
AP	VO	040237	10-05	046319	12,243.89						
GJ	GL	001639	11-05	JE11-1	300.00						
AP	VO	040769	11-05	046975	12,278.98						
GJ	GL	001653	12-05	JE12-2	516.64						
AP	VO	041425	12-05	047776	13,865.58						
AP	VO	041706	01-06	JE01-2	434.49						
AP	VO	041756	01-06	048175	10,199.23						
AP	VO	042512	02-06	049108	12,292.30						
GJ	GL	001759	03-06	JE03-3	0.00						
AP	VO	043068	03-06	049748	14,493.16						
GJ	GL	001792	04-06	JE04-2	374.22						
					Acct	510650	Total	1,160,167.08	2,484,455.51	374.22	3,644,248.37 ***

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Type	Type	Nbr	Ent	Nbr	Date	Description	Balance	Amount	Amount	Balance
AP	VO	043686	04-06	050486	10/26/2005	Summary Release		16,017.02	0.00	
AP	VO	044177	05-06	051056	11/22/2005	Summary Release		12,467.09	0.00	
AP	VO	044728	06-06	051701	12/28/2005	Summary Release		14,572.13	0.00	
Acct: 510650 Total							76,056.44	158,835.81	4,117.08	230,775.17 ***

Acct: 510655 DIGITAL PAY STATION EXPENSE										
Sub: 30										
AP	VO	038543	07-05	044305	1/7/2005	Summary Release		4,068.14	0.00	
AP	VO	039105	08-05	044973	2/4/2005	Summary Release		4,219.06	0.00	
AP	VO	039520	09-05	045474	3/7/2005	Summary Release		4,225.50	0.00	
AP	VO	040064	10-05	046131	4/11/2005	Summary Release		4,231.93	0.00	
AP	VO	040520	11-05	046675	5/5/2005	Summary Release		4,219.06	0.00	
GJ	GL	001676	12-05	FYE1	7/13/2005	ACCRUE DIGITAL STATION COSTS		189.00	0.00	
AP	VO	041041	12-05	047311	6/3/2005	Summary Release		4,244.79	0.00	
AP	VO	041659	01-06	048048	7/6/2005	Summary Release		4,225.50	0.00	
AP	VO	042111	02-06	048613	8/3/2005	Summary Release		4,231.93	0.00	
AP	VO	042711	03-06	049344	9/8/2005	Summary Release		4,283.38	0.00	
AP	VO	043474	04-06	050247	10/17/2005	Summary Release		4,296.24	0.00	
AP	VO	043961	05-06	050813	11/10/2005	Summary Release		4,244.79	0.00	
AP	VO	044388	06-06	051299	12/7/2005	Summary Release		4,315.54	0.00	
Acct: 510655 Total							24,402.58	50,994.86	0.00	75,397.44 ***

Acct: 510675 PAY PER VIEW EXPENSE										
Sub: 30										
AP	VO	039632	09-05	045596	3/10/2005	Summary Release		2,645.86	0.00	
AP	VO	040394	10-05	046531	4/28/2005	Summary Release		4,530.25	0.00	
AP	VO	040708	11-05	046913	5/17/2005	Summary Release		1,684.00	0.00	
AP	VO	041438	12-05	047790	6/24/2005	Summary Release		3,077.55	0.00	
AP	VO	041724	01-06	048119	7/13/2005	Summary Release		2,530.98	0.00	
AP	VO	042270	02-06	048804	8/10/2005	Summary Release		3,505.24	0.00	
AP	VO	042731	03-06	049365	9/8/2005	Summary Release		2,682.35	0.00	
AP	VO	043462	04-06	050225	10/17/2005	Summary Release		2,912.22	0.00	
AP	VO	044219	05-06	051103	11/28/2005	Summary Release		1,869.62	0.00	
AP	VO	044412	06-06	051323	12/8/2005	Summary Release		2,189.80	0.00	
Acct: 510675 Total							17,190.86	29,724.16	0.00	46,915.02 ***

Acct: 510700 POLE RENTAL EXPENSE										
Sub: 30										
AP	VO	038651	07-05	044414	1/13/2005	Summary Release		8,454.49	0.00	
AP	VO	039262	08-05	045145	2/14/2005	Summary Release		8,369.68	0.00	
Acct: 510700 Total							17,190.86	29,724.16	0.00	46,915.02 ***

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Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Beginning	Debit	Credit	Ending
Type	Type	Nbr	Ent	Nbr	Date	Description	Balance	Amount	Amount	Balance
GJ	GL	001855	06-06		12/22/2005			32,568.53	0.00	
Acct: 520100 Total							75,858.29	331,507.95	24,478.93	382,887.31 ***

Acct:	520200	CHANNEL 10 EXPENSES	Sub:	10	Electric
		07-05			
		08-05			
		09-05			
		10-05			
		11-05			
		12-05			
		01-06			
		02-06			
		03-06			
		04-06			
GJ	GL	001830	05-06	JE05-2	
^ AP	VO	043679	04-06	050478	
GJ	GL	001842	06-06	JE06-2	
AP	VO	044632	06-06	051595	
Acct: 520200 CHANNEL 10 EXPENSES					Water
		07-05			
		08-05			
		09-05			
		10-05			
		11-05			
		12-05			

Acct:	520200	CHANNEL 10 EXPENSES	Sub:	30	Cable
GJ	GL	001519	07-05	JE07-1	
PO	R	048759	07-05		
AP	VO	038939	07-05	044762	
GJ	GL	001543	08-05	COU08	
PO	R	049689	08-05		
AP	VO	039390	08-05	045301	
GJ	GL	001578	09-05		
PO	R	050178	09-05		
AP	VO	039571	09-05	045532	
GJ	GL	001610	10-05	JE10-3	
PO	R	050684	10-05		
AP	VO	040062	10-05	046129	
Acct: 520200 CHANNEL 10 EXPENSES					
		07-05			
		08-05			
		09-05			
		10-05			
		11-05			
		12-05			

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Type	Type	Nbr	Ent	Nbr	Date			Amount	Amount	
IN	CT	051740	11-05	914	5/20/2005	Summary Release		26.65	0.00	0.00
GJ	GL	001638	11-05	JE11-2	6/2/2005	KP ERROR ACCT#		807.94	0.00	0.00
PO	R	051781	11-05		5/26/2005	NON STOCK DIRECTLY CHARGED TO		4,690.94	0.00	0.00
AP	VO	040812	11-05	047040	5/20/2005	Summary Release		1,057.82	0.00	0.00
GJ	GL	001667	12-05	JE12-2	7/6/2005	KP ERROR ACCT#		1,116.65	0.00	0.00
AP	VO	041434	12-05	047785	6/23/2005	Summary Release		4,044.00	0.00	0.00
GJ	GL	001700	01-06	COU01	8/5/2005	CO USE ELECTRIC & WATER		1,107.20	0.00	0.00
PO	R	053139	01-06		7/15/2005	NON STOCK DIRECTLY CHARGED TO		1,042.77	0.00	0.00
AP	VO	041936	01-06	048387	7/26/2005	Summary Release		17,170.19	1,093.75	0.00
GJ	GL	001736	02-06	JE02-2	9/8/2005	KP ERROR ACCT#		1,117.74	0.00	0.00
PO	R	053982	02-06		8/17/2005	NON STOCK DIRECTLY CHARGED TO		1,021.94	0.00	0.00
AP	VO	042553	02-06	049156	8/29/2005	Summary Release		2,365.00	0.00	0.00
GJ	GL	001769	03-06	JE03-3	10/18/2005	KP ERROR ACCT#		3,589.29	0.00	0.00
PO	R	055140	03-06		9/29/2005	NON STOCK DIRECTLY CHARGED TO		16,285.19	0.00	0.00
AP	VO	043181	03-06	049880	9/30/2005	Summary Release		1,094.01	0.00	0.00
GJ	GL	001784	04-06	COU04	11/1/2005	CO USE ELECTRIC&WATER		9,058.73	0.00	0.00
PO	R	055994	04-06		10/27/2005	NON STOCK DIRECTLY CHARGED TO		14,581.79	0.00	0.00
AP	VO	043700	04-06	050501	10/26/2005	Summary Release		2,194.15	10,201.16	0.00
GJ	GL	001830	05-06	JE05-2	12/8/2005	KP ERROR ACCT#		4,532.99	0.00	0.00
PO	R	066514	05-06		11/18/2005	NON STOCK DIRECTLY CHARGED TO		17,098.37	0.00	0.00
AP	VO	044215	05-06	051099	11/28/2005	Summary Release		1,093.44	169.07	0.00
GJ	GL	001842	06-06	JE06-2	12/30/2005	KP ERROR ACCT#		1,247.47	0.00	0.00
PO	R	057277	06-06		12/20/2005	NON STOCK DIRECTLY CHARGED TO		10,296.77	0.00	0.00
AP	VO	044724	06-06	051697	12/28/2005	Summary Release				
Acct: 520200 CHANNEL 10 EXPENSES Sub: 40										
IN	CT	049010	07-05	906	1/26/2005	Summary Release		7.44	7.44	0.00
GJ	GL	001519	07-05	JE07-1	2/3/2005	KP ERROR ACCT#		0.00	0.00	0.00
IN	CT	050299	08-05	908	3/21/2005	Summary Release		14.34	0.00	14.34
GJ	GL	001578	09-05		4/5/2005	TO CORRECT KEY PUNCH ERRORS		0.00	0.00	0.00
IN	CT	050879	10-05	917	4/14/2005	Summary Release		40.16	40.16	0.00
GJ	GL	001610	10-05	JE10-3	5/6/2005	KP ERROR ACCT#		20.77	0.00	0.00
IN	CT	051287	11-05	902	5/2/2005	Summary Release		0.00	20.77	0.00
GJ	GL	001638	11-05	JE11-2	6/2/2005	KP ERROR ACCT#		48.60	0.00	0.00
IN	CT	052665	12-05	914	6/22/2005	Summary Release		0.00	48.60	0.00
GJ	GL	001667	12-05	JE12-2	7/6/2005	KP ERROR ACCT#		0.00	0.00	0.00
IN	CT	053789	01-06	906	8/8/2005	Summary Release		56.01	0.00	0.00

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Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Type	Type	Nbr	Ent	Nbr	Date					
GJ	GL	001736	02-06	JE02-2	9/8/2005	KP ERROR ACCT#		0.00	56.01	
			03-06					0.00	0.00	
			04-06					0.00	0.00	
			05-06					0.00	0.00	
GJ	GL	001842	06-06	JE06-2	12/30/2005	KP ERROR ACCT#		0.00	6.02	
PO	R	056893	06-06		12/6/2005	NON STOCK DIRECTLY CHARGED TO		6.02	0.00	
Acct 520200 Total							25,969.24	131,563.78	11,682.30	145,850.72 ***

Sub:	30	Cable
AD INSERTION PAYROLL		
001497	1/20/2005	15,342.55
001524	2/17/2005	16,468.16
001577	4/5/2005	22,335.27
001590	4/28/2005	16,006.85
001629	5/26/2005	16,083.39
001675	7/13/2005	22,144.77
001689	7/29/2005	14,919.74
001734	9/7/2005	0.00
Acct 525100 Total		
		97,245.09
		123,300.73
		15,098.30
		205,447.52 ***

Sub:	30	Cable
CABLE ADVERTISING EXPENSE		
049008	1/26/2005	927.90
038939	1/27/2005	3,420.71
049228	2/1/2005	1,524.52
039399	2/25/2005	1,373.06
050325	3/30/2005	402.00
039854	3/28/2005	6,597.32
050997	4/21/2005	2,965.18
040054	4/5/2005	329.66
051646	5/19/2005	39.00
040847	5/23/2005	6,884.89
052531	6/21/2005	31.79
041328	6/13/2005	305.45
053373	7/26/2005	859.99
041937	7/26/2005	3,468.03
001734	9/7/2005	0.00
Acct 525200 Total		
		97,245.09
		123,300.73
		15,098.30
		205,447.52 ***

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Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Beginning	Debit	Credit	Ending
Type	Type	Nbr	Ent	Nbr	Date	Description	Balance	Amount	Amount	Balance
AP	VO	042297	02-06	048833	8/11/2005	Summary Release		2,165.09	0.00	*
			03-06					0.00	0.00	*
			04-06					0.00	0.00	*
			05-06					0.00	0.00	*
			06-06					0.00	0.00	*
Acct 525200 Total							27,244.95	31,294.59	6,493.11	52,046.43 ***

Acct:	525210	MARKETING EXPENSES	Subj:	30	Cable			
PO	R	048724	1/14/2005	NON STOCK DIRECTLY CHARGED TO	150.00			
AP	VO	038819	1/24/2005	Summary Release	4,550.28			
GJ	GL	001530	3/1/2005	CASH RECEIPTS FEBRUARY	0.00			
PO	R	049635	2/17/2005	NON STOCK DIRECTLY CHARGED TO	495.00			
AP	VO	039200	2/11/2005	Summary Release	5,745.33			
GJ	GL	001561	3/30/2005	CASH RECEIPTS MARCH	0.00			
AP	VO	039895	3/29/2005	Summary Release	6,388.86			
GJ	GL	001593	5/2/2005	CASH RECEIPTS APRIL	0.00			
PO	R	051104	4/28/2005	NON STOCK DIRECTLY CHARGED TO	2,895.00			
AP	VO	040404	4/28/2005	Summary Release	3,305.24			
GJ	GL	001612	5/10/2005	BATCH DID NOT POST CORR/FRT/PUB	1,218.75			
PO	R	051414	5/11/2005	NON STOCK DIRECTLY CHARGED TO	50.00			
AP	VO	040877	5/25/2005	Summary Release	1,791.57			
GJ	GL	001652	6/28/2005	FRKT PUB BATCH FROM LAST MTH	1,200.00			
PO	R	052658	6/27/2005	NON STOCK DIRECTLY CHARGED TO	7,772.42			
AP	VO	041328	6/13/2005	Summary Release	2,801.28			
GJ	GL	001684	7/28/2005	JULY REVENUE SUMMARY	0.00			
PO	R	053370	7/26/2005	NON STOCK DIRECTLY CHARGED TO	607.87			
AP	VO	041767	6/29/2005	Summary Release	3,937.29			
GJ	GL	001734	9/7/2005	RECLASS CHGS ACCTS W/NOBUD JUL	0.00			
PO	R	053825	8/11/2005	NON STOCK DIRECTLY CHARGED TO	4,850.12			
AP	VO	042297	8/11/2005	Summary Release	0.00			
			03-06		0.00			
			04-06		0.00			
			05-06		0.00			
			06-06		0.00			
Acct 525210 Total					23,546.62	48,170.44	19,010.61	52,706.45 ***

Acct: 525215 MARKETING PAYROLL Subj: 30 Cable

07-05 0.00 0.00 *

08-05 0.00 0.00 *

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Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Beginning	Debit	Credit	Ending
Type	Type	Nbr	Ent	Nbr	Date	Description	Balance	Amount	Amount	Balance
			09-05					0.00	0.00	*
			10-05					0.00	0.00	*
			11-05					0.00	0.00	*
			12-05					0.00	0.00	*
Acct:	530110						0.00	0.00	0.00	0.00

Acct:	530110	HICAP PAYROLL	Sub: 30	Total
GJ	GL	001497	1/20/2005	3,745.92
GJ	GL	001524	2/17/2005	2,835.78
PO	R	049505	2/11/2005	16.75
GJ	GL	001562	3/31/2005	6,014.85
GJ	GL	001590	4/28/2005	4,620.60
GJ	GL	001629	5/26/2005	4,348.74
GJ	GL	001675	7/13/2005	6,222.41
GJ	GL	001689	7/29/2005	4,381.40
GJ	GL	001721	8/18/2005	2,603.96
GJ	GL	001745	9/28/2005	5,042.99
GJ	GL	001780	10/27/2005	2,832.24
GJ	GL	001812	11/23/2005	2,719.82
GJ	GL	001855	12/22/2005	2,673.67
Acct:	530110		Total	48,059.13
				3,556.53
				71,208.20 ***

Acct:	530120	LONG DISTANCE FSN PAYROLL	Sub: 30	Total
GJ	GL	001497	1/20/2005	2,181.72
GJ	GL	001524	2/17/2005	929.32
GJ	GL	001562	3/31/2005	3,246.39
GJ	GL	001590	4/28/2005	3,467.55
GJ	GL	001629	5/26/2005	3,409.28
GJ	GL	001675	7/13/2005	6,116.89
GJ	GL	001689	7/29/2005	4,767.13
GJ	GL	001721	8/18/2005	6,708.95
GJ	GL	001745	9/28/2005	10,699.05
GJ	GL	001780	10/27/2005	5,779.84
GJ	GL	001812	11/23/2005	5,562.33
GJ	GL	001855	12/22/2005	4,541.56
Acct:	530120		Total	57,410.01
				4,539.67
				76,340.19 ***

Acct:	530140	LOCAL PHONE	Sub: 30	Total
GJ	GL	001497	1/20/2005	20,419.34
Acct:	530140		Total	20,419.34
				0.00

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Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Type	Type	Nbr	Ent	Nbr	Date					
GJ	GL	001586	10-05	JE10-1	4/19/2005	RECLASS POWEROY CHG FROM JAN		27,050.77	56,517.07	
PO	R	051085	10-05		4/26/2005	NON STOCK DIRECTLY CHARGED TO		1,010.00	0.00	
AP	VO	040375	10-05	046501	4/5/2005	Summary Release		12,202.23	0.00	
AP	VO	040879	11-05	047135	5/2/2005	Summary Release		27,554.30	0.00	
PO	R	052588	12-05		6/23/2005	NON STOCK DIRECTLY CHARGED TO		24,000.00	0.00	
AP	VO	041493	12-05	047854	6/27/2005	Summary Release		17,091.85	0.00	
AP	VO	041999	01-06	048479	6/29/2005	Summary Release		42,196.18	0.00	
AP	AD	042550	02-06	049153	8/26/2005	Summary Release		0.00	3,600.00	
AP	VO	042451	02-06	049033	8/23/2005	Summary Release		28,871.77	0.00	
AP	VO	043176	03-06	049875	9/29/2005	Summary Release		30,326.10	0.00	
GJ	GL	001791	04-06	JE04-2	11/3/2005	KP ERROR ACCT#		24,000.00	0.00	
AP	VO	043609	04-06	050386	10/21/2005	Summary Release		19,414.52	0.00	
PO	R	056473	05-06		11/17/2005	NON STOCK DIRECTLY CHARGED TO		24,000.00	0.00	
AP	VO	044239	05-06	051130	11/29/2005	Summary Release		43,524.97	0.00	
AP	VO	044686	06-06	051659	12/22/2005	Summary Release		21,338.32	0.00	
Acct: 530530 HSDS EXPENSE Sub: 40										
			07-05			General		0.00	0.00	
			08-05					0.00	0.00	
			09-05					0.00	0.00	
			10-05					0.00	0.00	
			11-05					0.00	0.00	
			12-05					0.00	0.00	
			01-06					0.00	0.00	
			02-06					0.00	0.00	
			03-06					0.00	0.00	
GJ	GL	001791	04-06	JE04-2	11/3/2005	KP ERROR ACCT#		0.00	24,000.00	
PO	R	056014	04-06		10/27/2005	NON STOCK DIRECTLY CHARGED TO		24,000.00	0.00	
			05-06					0.00	0.00	
			06-06					0.00	0.00	
Acct 530530 Total 200,988.27 531,993.88 86,226.03 646,756.12 ***										

Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Type	Type	Nbr	Ent	Nbr	Date					
Acct: 530540 CLEC EXPENSE Sub: 30										
AP	VO	038710	07-05	044509	1/19/2005	Summary Release		13,332.82	0.00	
PO	R	049194	08-05		2/1/2005	NON STOCK DIRECTLY CHARGED TO		878.37	0.00	
AP	VO	039418	08-05	045332	2/25/2005	Summary Release		16,164.62	0.00	
PO	R	050040	09-05		3/14/2005	NON STOCK DIRECTLY CHARGED TO		98,755.04	0.00	
AP	VO	039878	09-05	045905	3/28/2005	Summary Release		31,936.83	0.00	
AP	AD	040333	10-05	046458	4/22/2005	Summary Release		0.00	1.44	

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Type	Type	Nbr	Ent	Nbr	Date					
PO	R	050774	10-05		4/15/2005	NON STOCK DIRECTLY CHARGED TO		1,151.67	0.00	
AP	VO	040413	10-05	046552	4/28/2005	Summary Release		11,946.20	0.00	
PO	R	051799	11-05		5/27/2005	NON STOCK DIRECTLY CHARGED TO		665.31	0.00	
AP	VO	040894	11-05	047156	5/26/2005	Summary Release		22,786.78	0.00	
PO	R	052588	12-05		6/23/2005	NON STOCK DIRECTLY CHARGED TO		58,547.39	0.00	
AP	VO	041495	12-05	047856	6/27/2005	Summary Release		21,273.12	0.00	
PO	R	053296	01-06		7/21/2005	NON STOCK DIRECTLY CHARGED TO		364.29	0.00	
AP	VO	041824	01-06	048259	7/15/2005	Summary Release		5,961.37	0.00	
GJ	GL	001736	02-06	JE02-2	9/8/2005	KP ERROR ACCT#		272.61	0.00	
PO	R	042532	02-06	049136	8/26/2005	NON STOCK DIRECTLY CHARGED TO		631.50	0.00	
AP	VO	054603	03-06		9/13/2005	Summary Release		233.54	0.00	
PO	R	043088	03-06	049768	9/26/2005	NON STOCK DIRECTLY CHARGED TO		13,726.78	0.00	
GJ	GL	001791	04-06	JE04-2	11/3/2005	KP ERROR ACCT#		24,000.00	0.00	
AP	VO	043722	04-06	050523	10/27/2005	Summary Release		22,246.78	0.00	
PO	R	056494	05-06		11/17/2005	NON STOCK DIRECTLY CHARGED TO		24,365.08	0.00	
AP	VO	044225	05-06	051110	11/29/2005	Summary Release		15,726.12	0.00	
PO	R	057409	06-06		12/28/2005	NON STOCK DIRECTLY CHARGED TO		1,208.24	0.00	
AP	VO	044717	06-06	051690	12/28/2005	Summary Release		7,141.17	0.00	
Acct: 530540 CLEC EXPENSE Sub: 40 General										
			07-05					0.00	0.00	*
			08-05					0.00	0.00	*
			09-05					0.00	0.00	*
			10-05					0.00	0.00	*
			11-05					0.00	0.00	*
			12-05					0.00	0.00	*
			01-06					0.00	0.00	*
GJ	GL	001736	02-06	JE02-2	9/8/2005	KP ERROR ACCT#		0.00	272.61	
PO	R	053899	02-06		8/12/2005	NON STOCK DIRECTLY CHARGED TO		272.61	0.00	
			03-06					0.00	0.00	*
GJ	GL	001791	04-06	JE04-2	11/3/2005	KP ERROR ACCT#		0.00	24,000.00	
PO	R	056014	04-06		10/27/2005	NON STOCK DIRECTLY CHARGED TO		24,000.00	0.00	
			05-06					0.00	0.00	*
			06-06					0.00	0.00	*
Acct 530540 Total							123,817.71	441,200.07	24,274.05	540,743.73 ***
Acct: 530550 EXPANDED CABLE EXPENSE Sub: 30 Cable										
GJ	GL	001502	07-05	JE07-1	1/28/2005	AZAR BILL ACCT NO LONGER VALID		0.00	2,070.00	

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Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning	Debit	Credit	Ending
Type	Type	Nbr	Ent	Nbr	Date		Balance	Amount	Amount	Balance
AP	VO	039753	08-05	045760	3/9/2005	Summary Release		0.00	0.00	*
			09-05					300.00	0.00	*
			10-05					0.00	0.00	
GJ	GL	001639	11-05	JE11-1	6/2/2005	RECLASS AZAR BILL FROM MARCH		0.00	300.00	
GJ	GL	001653	12-05	JE12-2	6/28/2005	KP ERROR ACCT#		1,770.00	0.00	
Acct: 530550 Total							2,070.00	2,070.00	2,370.00	1,770.00 ***

Acct:	Sub:	30	Description	Beginning	Debit	Credit	Ending
530560	SECURITY EXPENSE						
GJ	GL	001502	1/28/2005	ACCT NO LONG VALID	23.54	0.00	0.00
AP	VO	038571	1/12/2005	Summary Release	2,772.65	0.00	0.00
AP	VO	039419	2/28/2005	Summary Release	3,763.24	0.00	0.00
GJ	GL	001556	3/24/2005	ACCT NO LONGER USED	74.50	0.00	0.00
PO	R	050327	3/30/2005	NON STOCK DIRECTLY CHARGED TO	133.68	0.00	0.00
AP	VO	039895	3/29/2005	Summary Release	3,831.73	0.00	0.00
PO	R	050678	4/1/2005	NON STOCK DIRECTLY CHARGED TO	92.96	0.00	0.00
AP	VO	040083	5/25/2005	Summary Release	3,026.50	0.00	0.00
AP	VO	040877	6/28/2005	SEC EXP/ACCT NO LONGER USED	3,663.18	0.00	0.00
GJ	GL	001651	6/1/2005	NON STOCK DIRECTLY CHARGED TO	735.27	0.00	0.00
PO	R	051936	6/20/2005	Summary Release	334.75	0.00	0.00
AP	VO	041347	7/28/2005	JULY REVENUE SUMMARY	3,579.63	0.00	649.00
GJ	GL	001684	8/26/2005	Summary Release	0.00	0.00	0.00
AP	VO	041978	9/26/2005	Summary Release	3,968.97	0.00	0.00
AP	VO	042532	9/26/2005	Summary Release	532.79	0.00	0.00
AP	VO	043040	9/26/2005	Summary Release	6,692.55	0.00	0.00
AP	VO	043700	10/26/2005	Summary Release	4,907.64	0.00	0.00
AP	VO	044249	11/29/2005	Summary Release	3,764.43	0.00	0.00
AP	VO	044717	12/28/2005	Summary Release	5,063.03	0.00	0.00
Acct: 530560 Total				16,307.47	46,961.04	649.00	62,619.51 ****

Acct:	Sub:	10	Description	Beginning	Debit	Credit	Ending
555100	COST PER KW PURCHASED						
GJ	GL	001517	2/2/2005	POWER COST ESTIMATE KW	955,576.21	0.00	0.00
GJ	GL	001540	3/3/2005	POWER COST ESTIMATE/KW	838,046.76	1,287.90	0.00
GJ	GL	001568	4/1/2005	POWER COST ADJ/KW	854,624.61	0.00	0.00
GJ	GL	001598	5/2/2005	POWER COST ESTIMATE	774,209.72	0.00	0.00
GJ	GL	001637	6/1/2005	MAY POWER COST ESTIMATE	908,564.44	494.86	0.00
GJ	GL	001664	7/6/2005	POWER COST ESTIMATE/KW	1,080,033.70	989.73	0.00
GJ	GL	001698	8/3/2005	POWER COST EST/KW	1,167,621.11	0.00	0.00
GJ	GL	001727	9/2/2005	POWER COST EST/KW	1,137,190.12	739.34	0.00
GJ	GL	001764	10/1/2005	POWER COST EST/KW	1,002,340.55	0.00	0.00

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Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Beginning	Debit	Credit	Ending	
Type	Type	Nbr	Ent	Nbr	Date	Description	Balance	Amount	Amount	Balance	
GJ	GL	001789	04-06	SE04-2	11/3/2005	POWER COST EST/KW		925,884.56	0.00		
GJ	GL	001825	05-06	SE05-2	12/6/2005	POWER COST EST/KW		837,304.47	494.86		
GJ	GL	001850	06-06	SE06-2	1/4/2006	POWERCOSTEST/KW		949,143.01	0.00		
Acct: 555100 Total								5,338,551.56	11,430,539.26	4,006.69	16,765,084.13 ***

Acct:	Sub:	Sub:	Sub:	Sub:	Sub:	Sub:	Sub:	Sub:	Sub:	Sub:	
555200	10	10	10	10	10	10	10	10	10	10	
COST PER KWH PURCHASED											
GJ	GL	001517	07-05	SE07-2	2/2/2005	POWER COST ESTIMATE KWH		1,569,424.50	0.00		
GJ	GL	001540	08-05	SE08-2	3/3/2005	POWER COST ESTIMATE/KWH		1,383,955.66	0.00		
GJ	GL	001568	09-05	SE09-2	4/1/2005	POWER COST ADJ/KWH		1,496,232.80	0.00		
GJ	GL	001598	10-05	SE10-2	5/2/2005	POWER COST ESTIMATE		1,308,411.50	0.00		
GJ	GL	001637	11-05	SE11-2	6/1/2005	MAY POWER COST ESTIMATE		1,409,719.90	0.00		
GJ	GL	001664	12-05	SE12-2	7/6/2005	POWER COST ESTIMATE/KWH		1,704,022.20	233.00		
GJ	GL	001698	01-06	SE01-2	8/3/2005	POWER COST EST/KWH		1,817,819.40	0.00		
GJ	GL	001727	02-06	SE02-2	9/2/2005	POWER COST EST/KWH		1,911,601.90	1,491.20		
GJ	GL	001764	03-06	SE03-2	10/1/2005	POWER COST EST/KWH		1,618,068.50	1,374.70		
GJ	GL	001789	04-06	SE04-2	11/3/2005	POWER COST EST/KWH		1,422,651.40	116.50		
GJ	GL	001825	05-06	SE05-2	12/6/2005	POWER COST EST/KWH		1,391,709.00	1,724.20		
GJ	GL	001850	06-06	SE06-2	1/4/2006	POWERCOSTEST/KWH		1,624,755.60	0.00		
Acct: 555200 Total								9,074,059.63	18,658,372.36	4,939.60	27,727,492.39 ***

Acct:	Sub:	Sub:	Sub:	Sub:	Sub:	Sub:	Sub:	Sub:	Sub:	Sub:	
555300	10	10	10	10	10	10	10	10	10	10	
COST OF FUEL ADJ PURCHASED											
GJ	GL	001517	07-05	SE07-2	2/2/2005	POWER COST ESTIMATE FA		0.00	373,045.95		
GJ	GL	001540	08-05	SE08-2	3/3/2005	POWER COST ESTIMATE/FA		132,049.19	97,970.40		
GJ	GL	001568	09-05	SE09-2	4/1/2005	POWER COST ADJ/FUEL ADJ		0.00	140,562.16		
GJ	GL	001598	10-05	SE10-2	5/2/2005	POWER COST ESTIMATE		0.00	189,126.58		
GJ	GL	001637	11-05	SE11-2	6/1/2005	MAY POWER COST ESTIMATE		161,298.98	0.00		
GJ	GL	001664	12-05	SE12-2	7/6/2005	POWER COST ESTIMATE/FA		0.00	176,616.94		
GJ	GL	001698	01-06	SE01-2	8/3/2005	POWER COST EST/FA		898,569.18	0.00		
GJ	GL	001727	02-06	SE02-2	9/2/2005	POWER COST EST/FA		296,175.23	135,101.84		
GJ	GL	001764	03-06	SE03-2	10/1/2005	POWER COST EST/FA		797,142.15	0.00		
GJ	GL	001789	04-06	SE04-2	11/3/2005	POWER COST EST/FA		429,848.32	12,535.30		
GJ	GL	001825	05-06	SE05-2	12/6/2005	POWER COST EST/FA		248,476.80	176,154.88		
GJ	GL	001850	06-06	SE06-2	1/4/2006	POWERCOSTEST/FA		0.00	288,610.02		
Acct: 555300 Total								-889,619.42	2,963,559.85	1,589,724.07	484,216.36 ***

Acct:	Sub:	Sub:	Sub:	Sub:	Sub:	Sub:	Sub:	Sub:	Sub:	Sub:
555400	10	10	10	10	10	10	10	10	10	10
SEPA POWER ADJUSTMENT										
GJ	GL	001510	07-05	SE07-2	2/1/2005	POWER COST ADJUST/FUEL ADJ		0.00	128,853.08	
AP	VO	038567	07-05	044331	1/1/2005	Summary Release		56,255.12	0.00	
GJ	GL	001534	08-05	SE08-2	3/1/2005	POWER COST ADJ/SEPA ADJ		0.00	50,746.38	

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Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning	Debit	Credit	Ending	
Type	Type	Nbr	Ent	Nbr	Date		Balance	Amount	Amount	Balance	
AP	VO	039168	08-05	045039	2/9/2005	Summary Release		56,255.12	0.00		
GJ	GL	001568	09-05	SE09-2	4/1/2005	POWER COST ADJ/SEPA ADJ		0.00	133,037.81		
AP	VO	039517	09-05	045471	3/7/2005	Summary Release		56,255.12	0.00		
GJ	GL	001597	10-05	SE10-2	5/2/2005	POWER COST ADJ/SEPA ADJ		0.00	123,492.46		
AP	VO	040172	10-05	046253	4/14/2005	Summary Release		56,255.12	0.00		
GJ	GL	001635	11-05	SE11-2	6/1/2005	POWER COST ADJ/SEPA ADJ		0.00	45,260.29		
AP	VO	040516	11-05	046671	5/5/2005	Summary Release		56,255.12	0.00		
GJ	GL	001664	12-05	SE12-2	7/6/2005	POWER COST ADJ/SEPA ADJ		0.00	43,203.00		
AP	VO	041210	12-05	047499	6/13/2005	Summary Release		56,255.12	0.00		
GJ	GL	001698	01-06	SE01-2	8/3/2005	POWER COST ADJ/SEPA ADJ		0.00	142,583.16		
AP	VO	041753	01-06	048168	7/14/2005	Summary Release		56,255.12	0.00		
GJ	GL	001727	02-06	SE02-2	9/2/2005	POWER COST ADJ/SEPA		0.00	164,582.86		
AP	VO	042214	02-06	048743	8/8/2005	Summary Release		56,255.12	0.00		
GJ	GL	001764	03-06	SE03-2	10/11/2005	POWER COST ADJ/SEPA ADJ		0.00	163,211.33		
AP	VO	042765	03-06	049400	9/12/2005	Summary Release		56,255.12	0.00		
GJ	GL	001789	04-06	SE04-2	11/3/2005	POWER COST ADJUST/SEPA ADJ		0.00	138,523.90		
AP	VO	043356	04-06	050098	10/10/2005	Summary Release		56,255.12	0.00		
GJ	GL	001825	05-06	SE05-2	12/6/2005	POWER COST ADJ/SEPA ADJ		0.00	47,317.57		
AP	VO	043958	05-06	050810	11/10/2005	Summary Release		56,255.12	0.00		
GJ	GL	001850	06-06	SE06-2	1/4/2006	POWERCOSTADJ/SEPA ADJ		0.00	63,090.09		
AP	VO	044471	06-06	051388	12/9/2005	Summary Release		56,255.12	0.00		
Acct: 568000 ELECT TRANS PAYROLL EXP							Sub: 10	Total			
							555,400	-106,647.67	675,061.44	1,243,901.93	-675,488.16 ***
											Electric
07-05								0.00	0.00		*
08-05								0.00	0.00		*
09-05								0.00	0.00		*
10-05								0.00	0.00		*
11-05								0.00	0.00		*
12-05								0.00	0.00		*
01-06								0.00	0.00		*
02-06								0.00	0.00		*
03-06								0.00	0.00		*
IN	CT	055905	04-06	114	10/24/2005	Summary Release		1,244.79	0.00		
GJ	GL	001780	04-06		10/27/2005			2,709.38	0.00		
IN	CT	056355	05-06	47A	11/10/2005	Summary Release		1,073.21	0.00		
GJ	GL	001807	05-06		11/10/2005			323.55	0.00		
IN	RI	056353	05-06	47	11/10/2005	Summary Release		0.00	244.07		

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Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Beginning	Debit	Credit	Ending
Type	Type	Nbr	Ent	Nbr	Date	Description	Balance	Amount	Amount	Balance
GJ	GL	001855	06-06		12/22/2005			1,996.20	0.00	
					Acct	566000	4,755.76	7,347.13	244.07	11,858.82 ***
						Total				

Acct:	569000	ELECT TRANSMISSION EXPENSE	Sub:	10	NON STOCK DIRECTLY CHARGED TO	Electric
PO	R	048586	07-05			390.00
AP	VO	038590	07-05	044340	Summary Release	40.00
			08-05			0.00
			09-05			0.00
			10-05			0.00
			11-05			0.00
			12-05			0.00
			01-06			0.00
IN	CT	054217	02-06	74	Summary Release	1,351.65
			03-06			0.00
IN	CT	055724	04-06	88	Summary Release	2,857.22
IN	CT	056354	05-06	48	Summary Release	39.11
IN	RI	056355	05-06	47A	Summary Release	0.00
IN	CT	056929	06-06	29	Summary Release	67.78
			Acct	569000	Total	4,745.76
						100.99
						9,749.11 ***

Acct:	594000	ELECT DIST UNDERGROUND LINES	Sub:	10	Summary Release	Electric
IN	CT	048574	07-05	30	NON STOCK DIRECTLY CHARGED TO	231.69
PO	R	048803	07-05		Summary Release	744.00
IN	RI	048575	07-05	31	Summary Release	0.00
			12/21/2004		NON STOCK DIRECTLY CHARGED TO	8.50
			2/23/2005		Summary Release	522.50
AP	VO	039362	08-05	045267	Summary Release	54.07
IN	CT	050418	09-05	161	Summary Release	0.00
IN	RI	050283	09-05	137	Summary Release	1,090.58
IN	CT	051004	10-05	77	Summary Release	0.00
PO	R	050958	10-05	3	Summary Release	461.05
IN	CT	051277	11-05		NON STOCK DIRECTLY CHARGED TO	113.28
PO	R	051785	11-05	7	Summary Release	1,005.24
IN	RI	051356	11-05		NON STOCK DIRECTLY CHARGED TO	1,123.25
IN	VO	040930	11-05	047187	Summary Release	0.00
AP	CT	053352	01-06	81	Summary Release	99.04
PO	R	053255	01-06	7	Summary Release	500.05
IN	CT	053803	02-06	7	Summary Release	44.35
IN	CT	054596	03-06	82	Summary Release	2,182.99
					Summary Release	10,871.48

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Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance	
Type	Type	Nbr	Ent	Nbr	Date	Date						
PO	R	054914	03-06		9/22/2005	9/22/2005	NON STOCK DIRECTLY CHARGED TO		107.55	0.00		
IN	CT	055630	04-06	73	10/14/2005	10/14/2005	Summary Release		591.45	0.00		
GJ	GL	001800	04-06	JE04-2	11/8/2005	11/8/2005	KP ERROR ACCT#		22.60	0.00		
PO	R	055797	04-06		10/20/2005	10/20/2005	NON STOCK DIRECTLY CHARGED TO		812.65	0.00		
AP	VO	043439	04-06	050201	10/13/2005	10/13/2005	Summary Release		3.55	0.00		
IN	CT	056344	05-06	40	11/10/2005	11/10/2005	Summary Release		68.41	0.00		
PO	R	056284	05-06		11/8/2005	11/8/2005	NON STOCK DIRECTLY CHARGED TO		470.00	0.00		
AP	VO	043582	04-06	050359	10/20/2005	10/20/2005	Summary Release		14.48	0.00		
IN	CT	057129	06-06	57	12/14/2005	12/14/2005	Summary Release		138.87	0.00		
Acct: 594000 ELECT DIST UNDERGROUND LINES Sub: 30 Cable												
					01-06				0.00	0.00	*	
					02-06				0.00	0.00	*	
					03-06				0.00	0.00	*	
GJ	GL	001800	04-06	JE04-2	11/8/2005	11/8/2005	KP ERROR ACCT#		22.60	22.60	*	
					05-06				0.00	0.00	*	
					06-06				0.00	0.00	*	
Acct: 594000 ELECT DIST UNDERGROUND LINES Sub: 40 General												
					01-06				0.00	0.00	*	
					02-06				0.00	0.00	*	
					03-06				0.00	0.00	*	
GJ	GL	001791	04-06	JE04-2	11/3/2005	11/3/2005	KP ERROR ACCT#		0.00	22.60		
PO	R	055792	04-06		10/20/2005	10/20/2005	NON STOCK DIRECTLY CHARGED TO		22.60	0.00		
					05-06				0.00	0.00	*	
					06-06				0.00	0.00	*	
Acct: 594100 ELECT DIST UNDERGROUND PAYROLL sub: 10 Electric												
GJ	GL	001497	07-05		1/20/2005	1/20/2005			9,287.06	0.00		
GJ	GL	001524	08-05		2/17/2005	2/17/2005			6,333.16	0.00		
GJ	GL	001562	09-05		3/31/2005	3/31/2005			11,371.93	0.00		
GJ	GL	001590	10-05		4/28/2005	4/28/2005			7,514.55	0.00		
GJ	GL	001629	11-05		5/26/2005	5/26/2005			7,171.38	0.00		
GJ	GL	001675	12-05	PAYACC12-1	7/13/2005	7/13/2005	YEAR END PAYROLL ACCRUAL		10,461.17	0.00		
GJ	GL	001689	01-06	RPAYACC01	7/29/2005	7/29/2005	REVERSE EOY PAYROLL ACCRUAL		7,266.36	4,005.45		
GJ	GL	001721	02-06		8/18/2005	8/18/2005			5,714.59	0.00		
GJ	GL	001745	03-06	JE03-4	9/28/2005	9/28/2005	REV PAYROLL POSTED TWICE 9-1-5		10,127.94	1,932.42		
GJ	GL	001780	04-06		10/27/2005	10/27/2005			7,917.50	0.00		
GJ	GL	001822	05-06	JE05-3	12/5/2005	12/5/2005	CORR SA#ERRS NOV P/R#1		8,668.52	404.45		
Acct 594000 Total									7,224.04	21,326.83	4,665.97	23,884.90 ***

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Detail General Ledger - Standard
 Periods: 07-05 Through 06-06 As of: 12/31/2006 Ledger ID: 00001

Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Beginning	Debit	Credit	Ending
Type	Type	Nbr	Ent	Nbr	Date	Description	Balance	Amount	Amount	Balance
GJ	GL	001855	06-06		12/22/2005			10,172.77	0.00	
					Acct	594100	Total	56,343.92	102,006.93	6,342.32
										152,008.53 ***

Acct:	596000	ELECT DIST STREET LIGHTS & SIG	Sub: 10	Electric					
PO	R	048483	07-05	NON STOCK DIRECTLY CHARGED TO					
IN	CT	049306	08-05	Summary Release					
^ AP	VO	038498	07-05	Summary Release					
			09-05	Summary Release					
IN	CT	050724	10-05	Summary Release					
			11-05	Summary Release					
PO	R	052088	12-05	NON STOCK DIRECTLY CHARGED TO					
PO	R	052986	01-06	NON STOCK DIRECTLY CHARGED TO					
IN	CT	053831	02-06	Summary Release					
IN	CT	054594	03-06	Summary Release					
IN	CT	055619	04-06	Summary Release					
IN	CT	056556	05-06	Summary Release					
PO	R	056679	05-06	NON STOCK DIRECTLY CHARGED TO					
IN	CT	057478	06-06	Summary Release					
			103						
			Acct	596000	Total	2,921.54	4,907.14	0.00	7,828.68 ***

Acct:	596100	ELECT DIST STREET LIGHT & SIG	Sub: 10	Electric					
GJ	GL	001497	07-05	YEAR END PAYROLL ACCRUAL					
GJ	GL	001524	08-05	REVERSE EOY PAYROLL ACCRUAL					
GJ	GL	001562	09-05	REVERSE EOY PAYROLL ACCRUAL					
GJ	GL	001590	10-05	REVERSE EOY PAYROLL ACCRUAL					
GJ	GL	001629	11-05	REVERSE EOY PAYROLL ACCRUAL					
GJ	GL	001675	12-05	REVERSE EOY PAYROLL ACCRUAL					
GJ	GL	001689	01-06	REVERSE EOY PAYROLL ACCRUAL					
GJ	GL	001721	02-06	REVERSE EOY PAYROLL ACCRUAL					
GJ	GL	001745	03-06	REVERSE EOY PAYROLL ACCRUAL					
GJ	GL	001788	04-06	REVERSE EOY PAYROLL ACCRUAL					
GJ	GL	001822	05-06	REVERSE EOY PAYROLL ACCRUAL					
GJ	GL	001855	06-06	REVERSE EOY PAYROLL ACCRUAL					
			Acct	596100	Total	12,186.37	24,214.66	2,258.70	34,142.33 ***

Acct:	598000	ELECT DISTRIBUTION EXPENSES	Sub: 01	Balance Sheet
				07-05
				08-05
				09-05
				0.00
				0.00
				0.00

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Jrnl Type	Tran Type	Bat Nbr	Per Ent	Reference Nbr	Tran Date	Tran Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
			10-05					0.00	0.00	*
			11-05					0.00	0.00	*
			12-05					0.00	0.00	*
			01-06					0.00	0.00	*
			02-06					0.00	0.00	*
			03-06					0.00	0.00	*
			04-06					0.00	0.00	*
			05-06					0.00	0.00	*
			06-06	JE06-2	12/30/2005	KP ERROR ACCT#		0.00	54.04	54.04
AP	VO	044766	06-06	051741	12/29/2005	Summary Release		54.04	0.00	0.00
Sub: 10										
			07-05	85	1/26/2005	Summary Release		23,708.65	0.00	23,708.65
IN	CT	049115	07-05	COU07	2/2/2005	CO USE ELECTRIC & WATER		1,591.35	0.00	1,591.35
GJ	GL	001512	07-05		1/26/2005	NON STOCK DIRECTLY CHARGED TO		6,791.82	0.00	6,791.82
PO	R	049073	07-05		1/26/2005	Summary Release		0.00	7,057.88	7,057.88
IN	RI	049114	07-05	84	1/26/2005	Summary Release		82,457.06	0.00	82,457.06
AP	VO	038939	07-05	044762	1/27/2005	Summary Release		40,800.62	0.00	40,800.62
IN	CT	049632	08-05	98	2/17/2005	CASH RECEIPTS FEBRUARY		1,337.89	0.00	1,337.89
GJ	GL	001530	08-05	CR08	3/1/2005	NON STOCK DIRECTLY CHARGED TO		4,156.51	0.00	4,156.51
PO	R	049695	08-05		2/23/2005	Summary Release		0.00	3,176.64	3,176.64
IN	RI	049174	08-05	9	1/31/2005	Summary Release		54,721.85	0.00	54,721.85
AP	VO	039418	08-05	045332	2/25/2005	Summary Release		0.00	1,911.20	1,911.20
AP	AD	039545	09-05	045500	3/7/2005	Summary Release		0.00	20,875.03	20,875.03
IN	CT	049826	09-05	9	3/2/2005	Summary Release		1,307.87	0.00	1,307.87
GJ	GL	001578	09-05		4/5/2005	TO CORRECT KEY PUNCH ERRORS		12,742.99	0.00	12,742.99
PO	R	050194	09-05		3/22/2005	NON STOCK DIRECTLY CHARGED TO		0.00	21,136.44	21,136.44
IN	RI	049824	09-05	7	3/2/2005	Summary Release		66,260.35	0.00	66,260.35
AP	VO	039895	09-05	045937	3/29/2005	Summary Release		0.00	42.98	42.98
AP	AD	040336	10-05	046461	4/5/2005	Summary Release		0.00	0.00	0.00
IN	CT	051033	10-05	95	4/22/2005	Summary Release		41,845.05	0.00	41,845.05
GJ	GL	001588	10-05	JE10-2	4/27/2005	TO CHARGE UP LABOR WO9411		1,969.05	2,332.76	2,332.76
PO	R	051108	10-05		4/28/2005	NON STOCK DIRECTLY CHARGED TO		0.00	9,591.16	9,591.16
IN	RI	050567	10-05	7	4/4/2005	Summary Release		45,871.32	0.00	45,871.32
AP	VO	040392	10-05	046529	4/27/2005	Summary Release		0.00	407.25	407.25
AP	AD	040531	11-05	046686	5/2/2005	Summary Release		0.00	0.00	0.00
IN	CT	051832	11-05	94	5/23/2005	Summary Release		2,910.96	0.00	2,910.96
GJ	GL	001634	11-05	COU11	6/1/2005	CO USE ELECTRIC & WATER		3,217.77	0.00	3,217.77
PO	R	051794	11-05		5/26/2005	NON STOCK DIRECTLY CHARGED TO		0.00	6,749.08	6,749.08
IN	RI	051843	11-05	95	5/24/2005	Summary Release		0.00		0.00

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Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Type	Type	Nbr	Ent	Nbr	Date					
AP	VO	040877	11-05	047129	5/25/2005	Summary Release		73,652.63	0.00	
IN	CT	052721	12-05	95	6/27/2005	Summary Release		22,577.30	0.00	
GU	GL	001655	12-05	CR12	6/29/2005	CASH RECEIPTS - JUNE		3,864.09	68,162.00	
PO	R	052669	12-05		6/27/2005	NON STOCK DIRECTLY CHARGED TO		5,718.31	0.00	
IN	RI	052719	12-05	93	6/27/2005	Summary Release		0.00	9,539.31	
AP	VO	041499	12-05	047867	6/13/2005	Summary Release		82,644.13	0.00	
IN	CT	053456	01-06	97	7/28/2005	Summary Release		21,641.25	0.00	
GU	GL	001700	01-06	COU01	8/5/2005	CO USE ELECTRIC & WATER		5,621.62	0.00	
PO	R	053460	01-06		7/28/2005	NON STOCK DIRECTLY CHARGED TO		3,071.15	0.00	
IN	RI	053405	01-06	94	7/26/2005	Summary Release		0.00	2,928.40	
AP	VO	041998	01-06	048466	6/29/2005	Summary Release		69,387.89	0.00	
AP	AD	042503	02-06	049094	8/25/2005	Summary Release		0.00	3,321.40	
IN	CT	054220	02-06	77	8/25/2005	Summary Release		15,189.46	0.00	
GU	GL	001723	02-06	CR02	9/1/2005	AUGUST CASH RECEIPTS		6,749.27	33,769.00	
PO	R	054210	02-06		8/26/2005	NON STOCK DIRECTLY CHARGED TO		1,654.35	0.00	
IN	RI	054221	02-06	77A	8/25/2005	Summary Release		0.00	3,497.09	
AP	VO	042532	02-06	049136	8/26/2005	Summary Release		92,319.59	0.00	
PO	X	053597	02-06		8/3/2005	NON STOCK DIRECTLY CHARGED TO		0.00	138.02	
IN	CT	054652	03-06	99	9/14/2005	Summary Release		15,144.93	0.00	
GU	GL	001765	03-06	JE03-1	10/12/2005	RECLASS BELL SOUTH CHG JUL-SEP		4,843.44	20,466.92	
PO	R	055168	03-06		9/29/2005	NON STOCK DIRECTLY CHARGED TO		3,039.57	0.00	
IN	RI	054626	03-06	93	9/13/2005	Summary Release		0.00	2,502.63	
AP	VO	043181	03-06	049880	9/30/2005	Summary Release		38,965.75	0.00	
IN	CT	055841	04-06	99	10/21/2005	Summary Release		9,147.05	0.00	
GU	GL	001784	04-06	COU04	11/1/2005	CO USE ELECTRIC&WATER		7,373.26	0.00	
PO	R	056015	04-06		10/27/2005	NON STOCK DIRECTLY CHARGED TO		4,978.65	0.00	
IN	RI	055840	04-06	98	10/21/2005	Summary Release		0.00	1,638.76	
AP	VO	043723	04-06	050537	10/27/2005	Summary Release		24,488.72	0.00	
PO	X	055568	04-06		10/12/2005	NON STOCK DIRECTLY CHARGED TO		0.00	132.66	
AP	AD	044183	05-06	051063	11/23/2005	Summary Release		0.00	1,001.00	
IN	CT	056578	05-06	98	11/18/2005	Summary Release		23,410.56	0.00	
GU	GL	001813	05-06	CR05	12/1/2005	NOVEMBER REVENUE SUMMARY		5,190.08	6,719.12	
PO	R	056647	05-06		11/28/2005	# 57 STONE		10,746.46	0.00	
IN	RI	056566	05-06	96	11/17/2005	Summary Release		0.00	19,516.56	
AP	VO	044238	05-06	051128	11/29/2005	Summary Release		44,170.74	0.00	
PO	X	056658	05-06		11/28/2005	NON STOCK DIRECTLY CHARGED TO		0.00	16.54	
IN	CT	056920	06-06	9754	12/6/2005	Summary Release		15,402.43	0.00	
GU	GL	001842	06-06	JE06-2	12/30/2005	KP ERROR ACCT#		6,370.97	1.00	

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Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Type	Type	Nbr	Ent	Nbr	Date					
PO	R	057452	06-06		12/28/2005	NON STOCK DIRECTLY CHARGED TO		6,430.96	0.00	
IN	RI	057459	06-06	90	12/29/2005	Summary Release		0.00	8,275.88	
AP	VO	044749	06-06	051722	12/28/2005	Summary Release		36,780.47	0.00	
Acct: 598000 ELECT DISTRIBUTION EXPENSES Sub: 20 Water										
			01-06					0.00	0.00	*
			02-06					0.00	0.00	*
			03-06					0.00	0.00	*
			04-06					0.00	0.00	*
			05-06					0.00	0.00	*
			06-06					0.00	0.00	*
Acct: 598000 ELECT DISTRIBUTION EXPENSES Sub: 30 Cable										
			07-05					0.00	0.00	*
			08-05					0.00	0.00	*
			09-05					0.00	0.00	*
			10-05					0.00	0.00	*
			11-05					0.00	0.00	*
			12-05					0.00	0.00	*
Acct: 598000 ELECT DISTRIBUTION EXPENSES Sub: 40 General										
			07-05					0.00	0.00	*
			08-05					0.00	0.00	*
GJ	GL	001578	09-05		4/5/2005	TO CORRECT KEY PUNCH ERRORS		3.21	0.00	
IN	RI	049843	09-05	19	3/2/2005	Summary Release		0.00	3.21	
			10-05					0.00	0.00	*
			11-05					0.00	0.00	*
			12-05					0.00	0.00	*
			01-06					0.00	0.00	*
			02-06					0.00	0.00	*
			03-06					0.00	0.00	*
			04-06					0.00	0.00	*
			05-06					0.00	0.00	*
GJ	GL	001842	06-06	JE06-2	12/30/2005	KP ERROR ACCT#		1.00	0.00	
AP	VO	044743	06-06	051716	12/28/2005	Summary Release		-1.00	0.00	
Acct: 598000 Total							519,869.36	1,098,536.28	295,539.32	1,322,866.32 ***
Acct: 598100 ELECT DIST PAYROLL Sub: 10 Electric										
GJ	GL	001497	07-05		1/20/2005			108,123.13	0.00	
GJ	GL	001524	08-05		2/17/2005			72,400.45	0.00	
GJ	GL	001561	09-05	CR09	3/30/2005	CASH RECEIPTS MARCH		97,506.86	90.00	

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Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning	Debit	Credit	Ending
Type	Type	Nbr	Ent	Nbr	Date		Balance	Amount	Amount	Balance
GJ	GL	001590	10-05		4/28/2005			51,605.47	0.00	51,605.47
GJ	GL	001629	11-05		5/26/2005	YEAR END PAYROLL ACCRUAL	63,043.48	0.00	0.00	63,043.48
GJ	GL	001675	12-05	PAYACC12-1	7/13/2005	Summary Release	92,200.90	0.00	0.00	92,200.90
AP	VO	041262	12-05	047565	6/13/2005	REVERSE EOY PAYROLL ACCRUAL	673.98	0.00	0.00	673.98
GJ	GL	001689	01-06	RPAYACC01	7/29/2005		73,617.17	0.00	0.00	73,617.17
GJ	GL	001721	02-06		8/18/2005	REV PAYROLL POSTED TWICE 9-1-5	141,083.36	0.00	0.00	141,083.36
GJ	GL	001745	03-06	JE03-4	9/28/2005	CORR SA#ERR OCTPR#1	59,137.02	0.00	0.00	59,137.02
GJ	GL	001788	04-06	JE04-1	11/3/2005	CORR SA#ERRS NOV P/R#2	64,168.79	0.00	0.00	64,168.79
GJ	GL	001822	05-06	JE05-3	12/5/2005		78,621.58	0.00	0.00	78,621.58
GJ	GL	001855	06-06		12/22/2005					
Acct 598100 Total							411,699.30	968,084.19	67,275.68	1,312,507.81 ***

Acct	Sub	Description	Electric	Water	Total
599000	10	ELECT DIST SECURITY LIGHTS	0.00	0.00	0.00
		07-05	0.00	0.00	0.00
		08-05	0.00	0.00	0.00
		09-05	0.00	0.00	0.00
		10-05	0.00	0.00	0.00
		11-05	0.00	0.00	0.00
		12-05	0.00	0.00	0.00
Acct 599000 Total			340.00	0.00	340.00 ***

Acct	Sub	Description	Electric	Water	Total
599100	10	ELECT DIST SECURITY LIGHTS PAY	0.00	0.00	0.00
		07-05	0.00	0.00	0.00
		08-05	0.00	0.00	0.00
		09-05	0.00	0.00	0.00
		10-05	0.00	0.00	0.00
		11-05	0.00	0.00	0.00
		12-05	0.00	0.00	0.00
Acct 599100 Total			497.92	757.75	1,255.67 ***

Acct	Sub	Description	Electric	Water	Total
623000	20	PUMPING POWER	0.00	0.00	0.00
		07-05	0.00	0.00	0.00
		08-05	0.00	0.00	0.00
		09-05	0.00	0.00	0.00
		10-05	0.00	0.00	0.00
		11-05	0.00	0.00	0.00
		12-05	0.00	0.00	0.00
Acct 623000 Total			30,759.96	21,500.00	52,259.96

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Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Type	Type	Nbr	Ent	Nbr	Date					
GJ	GL	001762	03-06	COU03	10/6/2005	CO USE ELECTRIC & WATER		7,828.21	0.00	
GJ	GL	001784	04-06	COU04	11/1/2005	CO USE ELECTRIC&WATER		7,333.97	0.00	
GJ	GL	001823	05-06	COU05	12/5/2005	CO USE ELECTRIC&WATER		6,281.22	0.00	
GJ	GL	001851	06-06	COU06	1/5/2006	CO USE ELECTRIC & WATER		29,024.96	0.00	
Acct 623000 Total							172,458.49	249,515.63	21,500.00	400,474.12 ***

Acct:	Sub:	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
633000	20		PUMPING MAINTENANCE				
PO	R	048768	07-05	NON STOCK DIRECTLY CHARGED TO	3,090.50	0.00	
PO	R	049685	08-05	NON STOCK DIRECTLY CHARGED TO	103.22	0.00	
PO	R	049986	09-05	NON STOCK DIRECTLY CHARGED TO	260.00	0.00	
AP	VO	039642	09-05	Summary Release	15.60	0.00	
PO	R	051110	10-05	NON STOCK DIRECTLY CHARGED TO	13,220.00	0.00	
PO	R	051827	11-05	NON STOCK DIRECTLY CHARGED TO	8,422.00	0.00	
AP	VO	040344	10-05	Summary Release	-350.00	0.00	
PO	R	052584	12-05	NON STOCK DIRECTLY CHARGED TO	2,033.00	0.00	
AP	VO	041421	12-05	Summary Release	-72.00	0.00	
PO	R	053352	01-06	NON STOCK DIRECTLY CHARGED TO	66,221.70	0.00	
PO	VO	042082	02-06	Summary Release	2,000.00	0.00	
PO	R	055114	03-06	NON STOCK DIRECTLY CHARGED TO	22,383.39	0.00	
PO	R	055926	04-06	NON STOCK DIRECTLY CHARGED TO	32,983.72	0.00	
AP	VO	043608	04-06	Summary Release	4,464.47	0.00	
GJ	GL	001813	05-06	NOVEMBER REVENUE SUMMARY	0.00	1,460.28	
PO	R	056358	05-06	NON STOCK DIRECTLY CHARGED TO	40,472.70	0.00	
AP	VO	044022	05-06	Summary Release	5,497.64	0.00	
GJ	GL	001843	06-06	RECLASS HEARTLAND INV NOV	48,156.50	0.00	
PO	R	057128	06-06	NON STOCK DIRECTLY CHARGED TO	14,705.38	0.00	
AP	VO	044676	06-06	Summary Release	39.94	0.00	
Acct 633000 Total				1,065.95	263,647.76	1,460.28	263,253.43 ***

Acct:	Sub:	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
641000	20		WATER TREATMENT CHEMICALS				
GJ	GL	001519	07-05	KP ERROR ACCT#	20,232.52	0.00	
AP	VO	038684	07-05	Summary Release	28.83	0.00	
GJ	GL	001542	08-05	KP ERROR ACCT#	18,497.51	0.00	
AP	VO	039257	08-05	Summary Release	28.83	0.00	
GJ	GL	001578	09-05	TO CORRECT KEY PUNCH ERRORS	15,665.69	0.00	
AP	VO	039760	09-05	Summary Release	26.04	0.00	
GJ	GL	001610	10-05	KP ERROR ACCT#	33,160.40	0.00	
AP	VO	040241	10-05	Summary Release	28.83	0.00	
GJ	GL	001638	11-05	KP ERROR ACCT#	17,378.95	0.00	

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Jrnl	Tran	Bat	Per	Ent	Reference	Tran	Date	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
AP	VO	040674	11-05		046878		5/2/2005	Summary Release		27.90	0.00	0.00
GJ	GL	001667	12-05		JE12-2		7/6/2005	KP ERROR ACCT#	31,386.11	0.00	0.00	31,386.11
AP	VO	041403	12-05		047740		6/13/2005	Summary Release	28.83	0.00	0.00	28.83
GJ	GL	001705	01-06		JE01-2		8/9/2005	KP ERROR ACCT#	37,214.27	0.00	0.00	37,214.27
AP	VO	041929	01-06		048379		6/29/2005	Summary Release	36.99	0.00	0.00	36.99
GJ	GL	001736	02-06		JE02-2		9/8/2005	KP ERROR ACCT#	47,310.92	0.00	0.00	47,310.92
AP	VO	042392	02-06		048955		8/18/2005	Summary Release	15,000.84	0.00	0.00	15,000.84
GJ	GL	001769	03-06		JE03-3		10/18/2005	KP ERROR ACCT#	44,589.78	0.00	0.00	44,589.78
GJ	GL	001791	04-06		JE04-2		11/3/2005	KP ERROR ACCT#	36,980.46	0.00	0.00	36,980.46
			05-06						0.00	0.00	0.00	0.00
GJ	GL	001842	06-06		JE06-2		12/30/2005	KP ERROR ACCT#	44,139.08	0.00	0.00	44,139.08
Acct:	641000	WATER TREATMENT CHEMICALS										
							Sub: 40				General	
IN	CT	049003	07-05		903		1/26/2005	Summary Release		20,213.53	0.00	20,213.53
GJ	GL	001519	07-05		JE07-1		2/3/2005	KP ERROR ACCT#	0.00	0.00	0.00	0.00
IN	CT	049800	08-05		909		2/25/2005	Summary Release	18,497.51	0.00	0.00	18,497.51
GJ	GL	001542	08-05		JE08-1		3/3/2005	KP ERROR ACCT#	0.00	0.00	0.00	0.00
IN	CT	050509	09-05		924		3/30/2005	Summary Release	15,665.69	0.00	0.00	15,665.69
GJ	GL	001578	09-05		925		4/5/2005	TO CORRECT KEY PUNCH ERRORS	0.00	0.00	0.00	0.00
IN	CT	051204	10-05		925		4/29/2005	Summary Release	33,160.40	0.00	0.00	33,160.40
GJ	GL	001610	10-05		JE10-3		5/6/2005	KP ERROR ACCT#	0.00	0.00	0.00	0.00
IN	CT	051877	11-05		931		5/26/2005	Summary Release	17,378.95	0.00	0.00	17,378.95
GJ	GL	001638	11-05		JE11-2		6/2/2005	KP ERROR ACCT#	0.00	0.00	0.00	0.00
IN	CT	052756	12-05		922		6/27/2005	Summary Release	31,386.11	0.00	0.00	31,386.11
GJ	GL	001667	12-05		JE12-2		7/6/2005	KP ERROR ACCT#	37,214.27	0.00	0.00	37,214.27
IN	CT	053468	01-06		919		7/28/2005	Summary Release	0.00	0.00	0.00	0.00
GJ	GL	001705	01-06		JE01-2		8/9/2005	KP ERROR ACCT#	47,310.92	0.00	0.00	47,310.92
IN	CT	054255	02-06		916		8/26/2005	Summary Release	0.00	0.00	0.00	0.00
GJ	GL	001736	02-06		JE02-2		9/8/2005	KP ERROR ACCT#	47,780.43	0.00	0.00	47,780.43
IN	CT	055195	03-06		935		9/29/2005	Summary Release	0.00	0.00	0.00	0.00
GJ	GL	001769	03-06		JE03-3		10/18/2005	KP ERROR ACCT#	44,589.78	0.00	0.00	44,589.78
IN	RI	055194	03-06		934		9/29/2005	Summary Release	0.00	0.00	0.00	0.00
IN	CT	056005	04-06		914		10/27/2005	Summary Release	36,980.46	0.00	0.00	36,980.46
GJ	GL	001791	04-06		JE04-2		11/3/2005	KP ERROR ACCT#	0.00	0.00	0.00	0.00
			05-06						44,139.08	0.00	0.00	44,139.08
IN	CT	057485	06-06		902		12/29/2005	Summary Release		0.00	0.00	0.00
GJ	GL	001842	06-06		JE06-2		12/30/2005	KP ERROR ACCT#		0.00	0.00	0.00
Acct:	641000	Total										
									184,291.78	711,490.13	349,727.35	546,054.56 ***

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Acct:	Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning	Debit	Credit	Ending
	Type	Type	Nbr	Ent	Nbr	Date		Balance	Amount	Amount	Balance
Acct: 642000						Sub: 20					
	GJ	GL	001497	07-05		1/20/2005	Water		23,632.18	0.00	
	GJ	GL	001524	08-05		2/17/2005			22,622.90	0.00	
	GJ	GL	001562	09-05		3/31/2005			36,057.26	0.00	
	GJ	GL	001590	10-05		4/28/2005			21,965.40	0.00	
	GJ	GL	001629	11-05		5/26/2005			21,230.04	0.00	
	GJ	GL	001675	12-05		7/13/2005	YEAR END PAYROLL ACCRUAL		34,709.28	0.00	
	GJ	GL	001689	01-06		7/29/2005	REVERSE EOY PAYROLL ACCRUAL		28,794.08	12,053.55	
	GJ	GL	001721	02-06		8/18/2005			26,688.75	0.00	
	GJ	GL	001766	03-06		10/12/2005	CORR SA#ERRS SEPTPR#2		46,562.77	11,879.56	
	GJ	GL	001780	04-06		10/27/2005			23,422.21	0.00	
	GJ	GL	001812	05-06		11/23/2005			24,059.17	0.00	
	GJ	GL	001855	06-06		12/22/2005			22,784.94	0.00	
						Acct 642000	Total	135,388.07	332,528.98	23,933.11	443,983.94 ***
Acct: 643000						Sub: 20					
	PO	R	048986	07-05		1/25/2005	MISCELLANEOUS TREATMENT EXPENSES		1,563.13	0.00	
	AP	VO	038939	07-05		1/27/2005	NON STOCK DIRECTLY CHARGED TO		1,047.68	0.00	
	GJ	GL	001542	08-05		3/3/2005	Summary Release		23.50	0.00	
	PO	R	049445	08-05		2/9/2005	KP ERROR ACCT#		514.07	0.00	
	AP	VO	039418	08-05		2/25/2005	NON STOCK DIRECTLY CHARGED TO		817.76	0.00	
	GJ	GL	001578	09-05		4/5/2005	Summary Release		19.84	0.00	
	PO	R	050276	09-05		3/28/2005	TO CORRECT KEY PUNCH ERRORS		1,306.56	0.00	
	AP	VO	039895	09-05		3/29/2005	NON STOCK DIRECTLY CHARGED TO		728.97	0.00	
	GJ	GL	001610	10-05		5/6/2005	Summary Release		129.56	0.00	
	PO	R	051032	10-05		4/22/2005	KP ERROR ACCT#		1,407.92	0.00	
	AP	VO	040266	10-05		4/5/2005	NON STOCK DIRECTLY CHARGED TO		655.24	0.00	
	IN	CT	051388	11-05		5/9/2005	Summary Release		126.32	0.00	
	PO	R	051640	11-05		5/18/2005	NON STOCK DIRECTLY CHARGED TO		1,081.32	0.00	
	AP	VO	040813	11-05		5/2/2005	Summary Release		775.38	0.00	
	GJ	GL	001667	12-05		7/6/2005	KP ERROR ACCT#		2.54	0.00	
	PO	R	052680	12-05		6/27/2005	NON STOCK DIRECTLY CHARGED TO		729.37	0.00	
	AP	VO	041499	12-05		6/13/2005	Summary Release		787.42	0.00	
	GJ	GL	001705	01-06		8/9/2005	NON STOCK DIRECTLY CHARGED TO		15.46	0.00	
	PO	R	053134	01-06		7/15/2005	KP ERROR ACCT#		3,171.55	0.00	
	AP	VO	041998	01-06		6/29/2005	NON STOCK DIRECTLY CHARGED TO		1,088.11	0.00	
	IN	CT	053685	02-06		8/3/2005	Summary Release		6.35	0.00	
	GJ	GL	001736	02-06		9/8/2005	Summary Release		39.20	0.00	

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Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Beginning	Debit	Credit	Ending
Type	Type	Nbr	Ent	Nbr	Date	Description	Balance	Amount	Amount	Balance
PO	R	053996	02-06		8/19/2005	NON STOCK DIRECTLY CHARGED TO		1,292.41	0.00	
AP	VO	042532	02-06	049136	8/26/2005	Summary Release		668.53	0.00	
GJ	GL	001769	03-06	JE03-3	10/18/2005	KP ERROR ACCT#		201.93	0.00	
PO	R	055015	03-06		9/26/2005	NON STOCK DIRECTLY CHARGED TO		960.04	0.00	
AP	VO	043040	03-06	049714	9/26/2005	Summary Release		726.13	0.00	
PO	R	055944	04-06		10/26/2005	NON STOCK DIRECTLY CHARGED TO		2,003.44	0.00	
AP	VO	043723	04-06	050530	10/27/2005	Summary Release		1,350.87	0.00	
PO	R	056654	05-06		11/28/2005	NON STOCK DIRECTLY CHARGED TO		483.15	0.00	
AP	VO	044215	05-06	051099	11/28/2005	Summary Release		557.48	0.00	
PO	R	057440	06-06		12/28/2005	NON STOCK DIRECTLY CHARGED TO		2,103.69	0.00	
AP	VO	044697	06-06	051670	12/28/2005	Summary Release		1,132.26	0.00	
Acct: 643000	MISCELLANEOUS TREATMENT EXPENSES sub: 40									
			07-05					0.00	0.00	
IN	CT	049461	08-05	902	2/8/2005	Summary Release		23.50	0.00	
GJ	GL	001542	08-05	JE08-1	3/3/2005	KP ERROR ACCT#		0.00	23.50	
IN	CT	050303	09-05	912	3/21/2005	Summary Release		19.84	0.00	
GJ	GL	001578	09-05		4/5/2005	TO CORRECT KEY PUNCH ERRORS		0.00	19.84	
IN	CT	050714	10-05	910	4/7/2005	Summary Release		129.56	0.00	
GJ	GL	001610	10-05	JE10-3	5/6/2005	KP ERROR ACCT#		0.00	129.56	
			11-05					0.00	0.00	
IN	CT	052680	12-05	921	6/22/2005	Summary Release		2.54	0.00	
GJ	GL	001667	12-05	JE12-2	7/6/2005	KP ERROR ACCT#		0.00	2.54	
IN	CT	053130	01-06	907	7/14/2005	Summary Release		15.46	0.00	
GJ	GL	001705	01-06	JE01-2	8/9/2005	KP ERROR ACCT#		0.00	15.46	
IN	CT	053797	02-06	914	8/8/2005	Summary Release		39.20	0.00	
GJ	GL	001736	02-06	JE02-2	9/8/2005	KP ERROR ACCT#		0.00	39.20	
IN	CT	055189	03-06	930	9/29/2005	Summary Release		201.93	0.00	
GJ	GL	001769	03-06	JE03-3	10/18/2005	KP ERROR ACCT#		0.00	201.93	
			04-06					0.00	0.00	
			05-06					0.00	0.00	
			06-06					0.00	0.00	
Acct	643000	Total					19,924.15	27,949.21	432.03	47,441.33 ***

Acct: 644000	TREATMENT LABORATORY EXPENSE Sub: 20									
PO	R	049021	07-05		1/26/2005	NON STOCK DIRECTLY CHARGED TO		4,857.39	0.00	
AP	VO	038700	07-05	044499	1/18/2005	Summary Release		23.83	0.00	
PO	R	049749	08-05		2/25/2005	NON STOCK DIRECTLY CHARGED TO		4,888.18	0.00	
AP	VO	039112	08-05	044980	2/4/2005	Summary Release		104.57	0.00	
Acct	644000	Total					19,924.15	27,949.21	432.03	47,441.33 ***

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Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Type	Type	Nbr	Ent	Nbr	Date	Date					
PO	R	050324	09-05		3/30/2005		NON STOCK DIRECTLY CHARGED TO		666.30	0.00	
AP	VO	039701	09-05	045696	3/16/2005		Summary Release		23.10	0.00	
PO	R	051123	10-05		4/29/2005		NON STOCK DIRECTLY CHARGED TO		6,945.77	0.00	
AP	VO	040264	10-05	046348	4/20/2005		Summary Release		617.90	0.00	
PO	X	051114	10-05		4/29/2005		NON STOCK DIRECTLY CHARGED TO		0.00	435.00	
PO	R	051796	11-05		5/26/2005		NON STOCK DIRECTLY CHARGED TO		1,958.73	0.00	
AP	VO	040623	11-05	046818	5/10/2005		Summary Release		45.69	0.00	
PO	R	052663	12-05		6/27/2005		NON STOCK DIRECTLY CHARGED TO		5,119.12	0.00	
AP	VO	041431	12-05	047782	6/23/2005		Summary Release		18.53	0.00	
PO	R	053252	01-06		7/20/2005		NON STOCK DIRECTLY CHARGED TO		1,446.50	0.00	
PO	R	054135	02-06		8/25/2005		NON STOCK DIRECTLY CHARGED TO		3,137.22	0.00	
AP	VO	042490	02-06	049072	8/25/2005		Summary Release		124.83	0.00	
PO	R	055104	03-06		9/13/2005		NON STOCK DIRECTLY CHARGED TO		5,141.90	0.00	
AP	VO	042800	03-06	049445	9/13/2005		Summary Release		63.25	0.00	
PO	R	043123	03-06	049821	9/28/2005		Summary Release		43.98	0.00	
AP	VO	056000	04-06		10/27/2005		NON STOCK DIRECTLY CHARGED TO		2,153.95	0.00	
AP	VO	043456	04-06	050218	10/17/2005		Summary Release		282.46	0.00	
PO	R	056692	05-06		11/29/2005		NON STOCK DIRECTLY CHARGED TO		3,166.75	0.00	
AP	VO	043939	05-06	050787	11/8/2005		Summary Release		151.49	0.00	
PO	X	056405	05-06		11/15/2005		NON STOCK DIRECTLY CHARGED TO		0.00	7.20	
GJ	GL	001842	06-06	JE06-2	12/30/2005		KP ERROR ACCT#		435.00	435.00	
PO	R	057449	06-06		12/28/2005		NON STOCK DIRECTLY CHARGED TO		3,583.50	0.00	
AP	VO	044775	06-06	051749	12/29/2005		Summary Release		61.10	0.00	
Acct: 644000 TREATMENT LABORATORY EXPENSE Sub: 40											
General											
			01-06						0.00	0.00	*
			02-06						0.00	0.00	*
			03-06						0.00	0.00	*
			04-06						0.00	0.00	*
			05-06						0.00	0.00	*
GJ	GL	001842	06-06	JE06-2	12/30/2005		KP ERROR ACCT#		0.00	435.00	
PO	R	057052	06-06		12/12/2005		NON STOCK DIRECTLY CHARGED TO		435.00	0.00	
Acct 644000 Total 19,047.10 45,486.04 1,312.20 63,220.94 ***											
Acct: 644100 TREATMENT LABORATORY PAYROLL Sub: 20											
Water											
GJ	GL	001497	07-05		1/20/2005				2,771.05	0.00	
GJ	GL	001524	08-05		2/17/2005				3,284.72	0.00	
GJ	GL	001562	09-05		3/31/2005				4,015.39	0.00	
GJ	GL	001590	10-05		4/28/2005				2,718.11	0.00	

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Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance		
Type	Type	Nbr	Ent	Nbr	Date	Date							
GJ	GL	001629	11-05		5/26/2005				2,762.23	0.00			
GJ	GL	001675	12-05	PAYACC12-1	7/13/2005		YEAR END PAYROLL ACCRUAL		4,366.53	0.00			
GJ	GL	001689	01-06	RPAYACC01	7/29/2005		REVERSE EOY PAYROLL ACCRUAL		2,816.26	1,277.78			
GJ	GL	001721	02-06		8/18/2005				2,476.46	0.00			
GJ	GL	001745	03-06	JE03-4	9/28/2005		REV PAYROLL POSTED TWICE 9-1-5		5,502.21	1,340.64			
GJ	GL	001777	04-06		10/13/2005				828.59	0.00			
GJ	GL	001807	05-06		11/10/2005				638.40	0.00			
GJ	GL	001855	06-06		12/22/2005				2,955.26	0.00			
									Acct 644100 Total	15,973.62	35,135.21	2,618.42	48,490.41 ***

Acct:	652000	WATER TREATMENT MAINTENANCE	Sub:	10	Electric						
GJ	GL	001705	01-06	JE01-2	8/9/2005		KP ERROR ACCT#	0.00	164.48	0.00	
PO	R	053121	01-06		7/15/2005		NON STOCK DIRECTLY CHARGED TO	164.48	0.00	0.00	*
			02-06					0.00	0.00	0.00	
IN	CT	055166	03-06	144	9/28/2005		Summary Release	1,194.60	0.00	0.00	*
GJ	GL	001769	03-06	JE03-3	10/18/2005		KP ERROR ACCT#	0.00	474.62	0.00	
IN	RI	055196	03-06	147	9/29/2005		Summary Release	0.00	719.98	0.00	*
			04-06					0.00	0.00	0.00	*
			05-06					0.00	0.00	0.00	*
			06-06					0.00	0.00	0.00	*

Acct:	652000	WATER TREATMENT MAINTENANCE	Sub:	20	Water						
PO	R	049065	07-05		1/26/2005		NON STOCK DIRECTLY CHARGED TO	2,771.00	0.00	0.00	*
			08-05					0.00	0.00	0.00	*
			09-05					0.00	0.00	0.00	*
PO	R	050488	10-05		4/6/2005		NON STOCK DIRECTLY CHARGED TO	10,902.55	0.00	0.00	
AP	VO	040363	10-05	046488	4/5/2005		Summary Release	7,428.63	0.00	0.00	
PO	R	051792	11-05		5/26/2005		NON STOCK DIRECTLY CHARGED TO	3,118.50	0.00	0.00	
AP	VO	040755	11-05	046961	5/2/2005		Summary Release	3,900.00	0.00	0.00	
PO	R	052679	12-05		6/27/2005		NON STOCK DIRECTLY CHARGED TO	6,671.67	0.00	0.00	
AP	VO	041193	12-05	047482	6/10/2005		Summary Release	194.87	0.00	0.00	
GJ	GL	001705	01-06	JE01-2	8/9/2005		KP ERROR ACCT#	164.48	0.00	0.00	
PO	R	053115	01-06		7/15/2005		#2 STONE	205.63	0.00	0.00	
AP	VO	041797	01-06	048232	7/15/2005		Summary Release	9.70	0.00	0.00	
PO	R	053989	02-06		8/18/2005		NON STOCK DIRECTLY CHARGED TO	2,932.16	0.00	0.00	
AP	VO	042398	02-06	048965	8/18/2005		Summary Release	64.18	0.00	0.00	
GJ	GL	001769	03-06	JE03-3	10/18/2005		KP ERROR ACCT#	474.62	0.00	0.00	
PO	R	054517	03-06		9/9/2005		NON STOCK DIRECTLY CHARGED TO	1,024.68	0.00	0.00	
AP	VO	042755	03-06	049389	9/9/2005		Summary Release	18.36	0.00	0.00	

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Type	Type	Nbr	Ent	Nbr	Date						
IN	CT	054153	02-06	446A	8/23/2005	Summary Release		996.25	0.00		
IN	CT	054849	03-06	432	9/19/2005	Summary Release		2,458.49	0.00		
IN	CT	055927	04-06	444	10/25/2005	Summary Release		341.75	0.00		
IN	CT	056654	05-06	458	11/23/2005	Summary Release		834.41	0.00		
			06-06					0.00	0.00	*	
Acct: 677000 FIRE HYDRANTS PAYROLL							0.00	9,821.91	0.00	9,821.91 ***	
Sub: 20											
GJ	GL	001497	07-05		1/20/2005	Water		544.48	0.00		
GJ	GL	001524	08-05		2/17/2005			479.93	0.00		
GJ	GL	001562	09-05		3/31/2005			183.30	0.00		
GJ	GL	001590	10-05		4/28/2005			300.55	0.00		
GJ	GL	001629	11-05		5/26/2005			840.13	0.00		
GJ	GL	001675	12-05	PAYACC12-1	7/13/2005	YEAR END PAYROLL ACCRUAL		7,200.24	0.00		
GJ	GL	001689	01-06	RPAYACC01	7/29/2005	REVERSE EOY PAYROLL ACCRUAL		3,690.51	2,960.94		
GJ	GL	001721	02-06	JE03-4	8/18/2005			1,081.05	0.00		
GJ	GL	001745	03-06		9/28/2005	REV PAYROLL POSTED TWICE 9-1-5		6,834.95	322.99		
GJ	GL	001780	04-06		10/27/2005			5,166.37	0.00		
GJ	GL	001812	05-06		11/23/2005			1,708.81	0.00		
GJ	GL	001855	06-06		12/22/2005			1,412.91	0.00		
Acct: 677100							20,935.14	29,443.23	3,283.93	47,094.44 ***	

Acct:	678000	WATER DISTRIBUTION EXPENSES	Sub:	01	Balance Sheet						
			01-06		0.00	0.00				*	
			02-06		0.00	0.00				*	
			03-06		0.00	0.00				*	
			04-06		0.00	0.00				*	
			05-06		0.00	0.00				*	
			06-06		0.00	0.00				*	
Acct: 678000 WATER DISTRIBUTION EXPENSES							0.00	6,488.37	0.00	6,488.37	
Sub: 20											
IN	CT	049113	07-05	433	1/26/2005	Summary Release		6,488.37	0.00		
GJ	GL	001512	07-05	COU07	2/21/2005	CO USE ELECTRIC & WATER		3,148.42	0.00		
PO	R	048955	07-05		1/24/2005	NON STOCK DIRECTLY CHARGED TO		10,908.78	0.00		
AP	VO	038939	07-05	044762	1/27/2005	Summary Release		2,447.20	0.00		
PO	X	048746	07-05		1/14/2005	NON STOCK DIRECTLY CHARGED TO		0.00	1,198.21		
IN	CT	049789	08-05	422	2/25/2005	Summary Release		9,167.36	0.00		
GJ	GL	001543	08-05	COU08	3/4/2005	CO USE ELECTRIC & WATER		2,660.84	0.00		
PO	R	049733	08-05		2/24/2005	NON STOCK DIRECTLY CHARGED TO		5,814.74	0.00		

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Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Type	Type	Nbr	Ent	Nbr	Date					
IN	RI	049558	08-05	408	2/14/2005	Summary Release		0.00	1,392.58	
AP	VO	039418	08-05	045332	2/25/2005	Summary Release	7,864.94		0.00	
IN	CT	050489	09-05	434	3/30/2005	Summary Release	12,376.64		0.00	
GJ	GL	001571	09-05		4/5/2005	COMPANY USE FOR MARCH	2,968.70		0.00	
PO	R	050296	09-05		3/28/2005	CONCRETE,3500 MIX	5,172.90		0.00	
IN	RI	050485	09-05	430	3/30/2005	Summary Release	0.00		6,120.85	
AP	VO	039895	09-05	045937	3/29/2005	Summary Release	2,489.49		0.00	
IN	CT	051216	10-05	431	4/29/2005	Summary Release	5,685.96		0.00	
GJ	GL	001588	10-05	JE10-2	4/27/2005	TO REMOVE CHARGES WORROOF REP	3,500.85		599.72	
PO	R	051121	10-05		4/29/2005	NON STOCK DIRECTLY CHARGED TO	5,495.34		0.00	
IN	RI	050788	10-05	406	4/12/2005	Summary Release	0.00		2,289.10	
AP	VO	040392	10-05	046529	4/27/2005	Summary Release	4,972.80		0.00	
PO	X	050675	10-05		4/13/2005	NON STOCK DIRECTLY CHARGED TO	0.00		418.60	
IN	CT	051846	11-05	419	5/24/2005	Summary Release	13,651.17		0.00	
GJ	GL	001617	11-05	JE11-2	5/20/2005	TO CHARGE UP LABOR 9413	2,964.82		50.64	
PO	R	051832	11-05		5/27/2005	NON STOCK DIRECTLY CHARGED TO	6,126.61		0.00	
IN	RI	051845	11-05	418	5/24/2005	Summary Release	0.00		21,670.69	
AP	VO	040702	11-05	046907	5/16/2005	Summary Release	649.89		0.00	
IN	CT	052679	12-05	425	6/22/2005	Summary Release	1,012.94		0.00	
GJ	GL	001666	12-05	COU12	7/6/2005	CO USE ELECTRIC & WATER	2,971.00		0.00	
PO	R	052716	12-05		6/28/2005	NON STOCK DIRECTLY CHARGED TO	7,548.13		0.00	
AP	VO	041493	12-05	047854	6/27/2005	Summary Release	474.91		0.00	
PO	X	052453	12-05		6/16/2005	NON STOCK DIRECTLY CHARGED TO	0.00		90.80	
IN	CT	053116	01-06	408	7/14/2005	Summary Release	351.82		0.00	
GJ	GL	001700	01-06	COU01	8/5/2005	CO USE ELECTRIC & WATER	4,598.25		0.00	
PO	R	053390	01-06		7/26/2005	NON STOCK DIRECTLY CHARGED TO	8,763.41		0.00	
IN	RI	052967	01-06	400	7/7/2005	Summary Release	0.00		4.97	
AP	VO	041996	01-06	048450	6/29/2005	Summary Release	6,823.57		0.00	
IN	CT	054154	02-06	447	8/23/2005	Summary Release	1,305.43		0.00	
GJ	GL	001730	02-06	COU02	9/6/2005	CO USE ELECTRIC & WATER	4,088.92		0.00	
PO	R	054144	02-06		8/25/2005	#2 STONE	14,462.45		0.00	
AP	VO	042532	02-06	049136	8/26/2005	Summary Release	37.68		0.00	
IN	CT	055127	03-06	465	9/28/2005	Summary Release	9,131.21		0.00	
GJ	GL	001769	03-06	JE03-3	10/18/2005	KP ERROR ACCT#	7,134.28		0.00	
PO	R	055165	03-06		9/29/2005	NON STOCK DIRECTLY CHARGED TO	11,750.58		0.00	
IN	RI	054842	03-06	425	9/19/2005	Summary Release	0.00		5,977.44	
AP	VO	042992	03-06	049655	9/22/2005	Summary Release	76.99		0.00	
PO	X	054436	03-06		9/9/2005	NON STOCK DIRECTLY CHARGED TO	0.00		150.00	

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Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Type	Type	Nbr	Ent	Nbr	Date					
IN	CT	055615	04-06	52250	10/14/2005	Summary Release		1,979.65	0.00	
GJ	GL	001784	04-06	COU04	11/1/2005	CO USE ELECTRIC&WATER		3,988.78	0.00	
PO	R	056003	04-06		10/27/2005	NON STOCK DIRECTLY CHARGED TO		11,824.93	0.00	
IN	RI	055924	04-06	441	10/25/2005	Summary Release		0.00	4,634.13	
AP	VO	043700	04-06	050501	10/26/2005	Summary Release		2,096.81	0.00	
PO	X	055409	04-06		10/10/2005	DGA CRUSHED STONE		0.00	3,261.22	
IN	CT	056675	05-06	467	11/23/2005	Summary Release		3,381.90	0.00	
GJ	GL	001823	05-06	COU05	12/5/2005	CO USE ELECTRIC&WATER		3,566.41	0.00	
PO	R	056675	05-06		11/29/2005	NON STOCK DIRECTLY CHARGED TO		53,087.50	0.00	
IN	RI	056645	05-06	449	11/23/2005	Summary Release		0.00	3,395.36	
AP	VO	044215	05-06	051099	11/28/2005	Summary Release		172.38	0.00	
IN	CT	057073	06-06	45	12/9/2005	Summary Release		1,317.83	0.00	
GJ	GL	001843	06-06	JE06-1	12/30/2005	RECLASS HEARTLAND INV NOV		3,207.89	48,156.50	
PO	R	057412	06-06		12/28/2005	NON STOCK DIRECTLY CHARGED TO		8,332.30	0.00	
IN	RI	056887	06-06	409	12/6/2005	Summary Release		0.00	895.82	
AP	VO	044739	06-06	051712	12/28/2005	Summary Release		3,824.47	0.00	
Acct: 678000 WATER DISTRIBUTION EXPENSES Sub: 40							General	0.00	0.00	
			07-05					0.00	0.00	*
			08-05					0.00	0.00	*
			09-05					0.00	0.00	*
			10-05					0.00	0.00	*
			11-05					0.00	0.00	*
			12-05					0.00	0.00	*
Acct 678000 Total							138,328.97	291,868.24	100,306.63	329,890.58 ****

Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Type	Type	Nbr	Ent	Nbr	Date					
Acct: 678100 WATER DIST PAYROLL Sub: 20							Water			
GJ	GL	001497	07-05		1/20/2005			76,643.11	0.00	
GJ	GL	001524	08-05		2/17/2005			73,306.18	0.00	
GJ	GL	001562	09-05		3/31/2005			100,073.51	0.00	
GJ	GL	001590	10-05		4/28/2005			65,928.95	0.00	
GJ	GL	001629	11-05		5/26/2005			68,053.26	0.00	
GJ	GL	001675	12-05	PAYACC12-1	7/13/2005	YEAR END PAYROLL ACCRUAL		77,325.81	0.00	
GJ	GL	001689	01-06	RPAYACC01	7/29/2005	REVERSE EOY PAYROLL ACCRUAL		64,408.13	23,425.71	
GJ	GL	001721	02-06		8/18/2005			62,368.49	0.00	
GJ	GL	001745	03-06	JE03-4	9/28/2005	REV PAYROLL POSTED TWICE 9-1-5		119,145.53	30,675.99	
GJ	GL	001788	04-06	JE04-1	11/3/2005	CORR SA#ERROCTPR#2		48,454.96	114.12	
GJ	GL	001822	05-06	JE05-3	12/5/2005	CORR SA#ERRS NOV P/R#2		57,675.52	0.00	
GJ	GL	001855	06-06		12/22/2005			69,618.42	0.00	

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Tran	Tran	Per	Reference	Tran	Tran	Beginning	Debit	Credit	Ending
Type	Nbr	Ent	Nbr	Date	Description	Balance	Amount	Amount	Balance

Acct: 700000 ENGINEERING EXPENSE ACCOUNT Sub: 10						678,100	360,383.32	883,004.87	54,215.82	1,189,169.37 ***
GJ	LD		001520	2/3/2005	D:ALLOCATION FACTOR		508.12	0.00		
					NON STOCK DIRECTLY CHARGED TO		767.52	0.00		
PO	R		049070	1/26/2005	Summary Release		5.83	0.00		
AP	VO		038591	1/12/2005	D:ALLOCATION FACTOR		150.16	0.00		
					NON STOCK DIRECTLY CHARGED TO		39.77	0.00		
GJ	LD		001545	2/1/2005	Summary Release		6.36	0.00		
PO	R		049197	1/19/2005	D:ALLOCATION FACTOR		252.43	0.00		
					Summary Release		76.53	0.00		
AP	VO		038723	4/5/2005	D:ALLOCATION FACTOR		28.93	0.00		
					Summary Release		212.83	0.00		
GJ	LD		001611	1/19/2005	D:ALLOCATION FACTOR		8,797.00	0.00		
AP	VO		040782	5/2/2005	Summary Release		7,089.86	0.00		
					Summary Release		92.34	0.00		
AP	VO		041493	6/27/2005	D:ALLOCATION FACTOR		210.24	0.00		
					NON STOCK DIRECTLY CHARGED TO		7,285.00	0.00		
GJ	LD		001717	8/17/2005	Summary Release		3,057.79	0.00		
PO	R		052847	6/29/2005	D:ALLOCATION FACTOR		750.39	0.00		
					Summary Release		941.30	0.00		
AP	VO		041952	8/26/2005	D:ALLOCATION FACTOR		71.80	0.00		
					Summary Release		139.09	0.00		
AP	VO		042532	10/19/2005	D:ALLOCATION FACTOR		99.52	0.00		
					Summary Release		85.84	0.00		
GJ	LD		001775	9/9/2005	D:ALLOCATION FACTOR		184.09	0.00		
PO	R		054515	9/9/2005	D:ALLOCATION FACTOR		111.76	0.00		
					Summary Release		1.10	0.00		
AP	VO		042753	10/21/2005	D:ALLOCATION FACTOR		277.83	0.00		
					Summary Release		35.50	0.00		
IN	CT		055839	10/27/2005	D:ALLOCATION FACTOR		82.11	0.00		
					Summary Release		95.98	0.00		
PO	R		055995	10/26/2005	D:ALLOCATION FACTOR		138.02	0.00		
					Summary Release		1.55	0.00		
AP	VO		043700	12/13/2005	D:ALLOCATION FACTOR		15.82	0.00		
					Summary Release		608.54	0.00		
GJ	LD		001837	1/10/2006	D:ALLOCATION FACTOR		116.37	0.00		
					Summary Release			0.00		
GJ	LD		001865	12/15/2005	D:ALLOCATION FACTOR					
					Summary Release					
AP	VO		044534	2/3/2005	D:ALLOCATION FACTOR					
					Summary Release					
Acct: 700000 ENGINEERING EXPENSE ACCOUNT Sub: 20						678,100	360,383.32	883,004.87	54,215.82	1,189,169.37 ***
GJ	LD		001520	2/3/2005	D:ALLOCATION FACTOR		277.83	0.00		
					NON STOCK DIRECTLY CHARGED TO		35.50	0.00		
PO	R		048440	1/5/2005	D:ALLOCATION FACTOR		82.11	0.00		
					Summary Release		95.98	0.00		
GJ	LD		001545	3/4/2005	D:ALLOCATION FACTOR		138.02	0.00		
					Summary Release		1.55	0.00		
PO	R		049238	2/2/2005	D:ALLOCATION FACTOR		15.82	0.00		
					Summary Release		608.54	0.00		
GJ	LD		001580	4/5/2005	D:ALLOCATION FACTOR		116.37	0.00		
					Summary Release					
AP	VO		039639	3/1/2005	D:ALLOCATION FACTOR					
					Summary Release					
GJ	LD		001611	5/6/2005	D:ALLOCATION FACTOR					
					Summary Release					
PO	R		050711	4/14/2005	D:ALLOCATION FACTOR					
					Summary Release					
GJ	LD		001641	6/2/2005	D:ALLOCATION FACTOR					
					Summary Release					

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Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Type	Type	Nbr	Ent	Nbr	Date					
PO	R	051425	11-05	047129	5/12/2005	NON STOCK DIRECTLY CHARGED TO		93.52	0.00	
AP	VO	040877	11-05		5/25/2005	Summary Release		231.84	0.00	
			12-05					0.00	0.00	*
GJ	LD	001717	01-06	7000	8/17/2005	D.ALLOCATION FACTOR		50.49	0.00	
PO	R	052790	01-06		6/30/2005	NON STOCK DIRECTLY CHARGED TO		80.72	0.00	
AP	VO	042532	02-06	049136	8/26/2005	Summary Release		4,509.40	0.00	
GJ	LD	001775	03-06	7000	10/19/2005	D.ALLOCATION FACTOR		410.30	0.00	
PO	R	054818	03-06		9/19/2005	NON STOCK DIRECTLY CHARGED TO		4,249.98	0.00	
			04-06					0.00	0.00	*
GJ	LD	001837	05-06	7000	12/13/2005	D.ALLOCATION FACTOR		100.66	0.00	
PO	R	056455	05-06		11/16/2005	NON STOCK DIRECTLY CHARGED TO		105.00	0.00	
AP	VO	044140	05-06	051006	11/18/2005	Summary Release		10,960.90	0.00	
GJ	LD	001865	06-06	7000	1/10/2006	D.ALLOCATION FACTOR		61.11	0.00	
AP	VO	044717	06-06	051690	12/28/2005	Summary Release		3.38	0.00	
Acct: 700000					Sub: 30					
										Cable
GJ	LD	001520	07-05	7000	2/3/2005	D.ALLOCATION FACTOR		232.12	0.00	
GJ	LD	001545	08-05	7000	3/4/2005	D.ALLOCATION FACTOR		68.60	0.00	
GJ	LD	001580	09-05	7000	4/5/2005	D.ALLOCATION FACTOR		115.32	0.00	
GJ	LD	001611	10-05	7000	5/6/2005	D.ALLOCATION FACTOR		13.22	0.00	
GJ	LD	001641	11-05	7000	6/2/2005	D.ALLOCATION FACTOR		97.22	0.00	
PO	R	052248	12-05		6/10/2005	NON STOCK DIRECTLY CHARGED TO		91.47	0.00	
AP	VO	041328	12-05	047646	6/13/2005	Summary Release		59.95	0.00	
GJ	LD	001717	01-06	7000	8/17/2005	D.ALLOCATION FACTOR		42.19	0.00	
			02-06					0.00	0.00	*
GJ	LD	001775	03-06	7000	10/19/2005	D.ALLOCATION FACTOR		342.79	0.00	
			04-06					0.00	0.00	*
GJ	LD	001837	05-06	7000	12/13/2005	D.ALLOCATION FACTOR		84.09	0.00	
GJ	LD	001865	06-06	7000	1/10/2006	D.ALLOCATION FACTOR		51.06	0.00	
Acct: 700000					Sub: 40					
										General
GJ	LS	001520	07-05	7000	2/3/2005	S.ALLOCATION FACTOR		0.00	1,018.07	
PO	R	049024	07-05		1/26/2005	NON STOCK DIRECTLY CHARGED TO		861.58	0.00	
AP	VO	038687	07-05	044475	1/13/2005	Summary Release		156.49	0.00	
GJ	LS	001545	08-05	7000	3/4/2005	S.ALLOCATION FACTOR		0.00	300.87	
PO	R	049589	08-05		2/17/2005	NON STOCK DIRECTLY CHARGED TO		300.87	0.00	
GJ	LS	001580	09-05	7000	4/5/2005	S.ALLOCATION FACTOR		0.00	505.77	
PO	R	050245	09-05		3/25/2005	NON STOCK DIRECTLY CHARGED TO		505.77	0.00	
GJ	LS	001611	10-05	7000	5/6/2005	S.ALLOCATION FACTOR		0.00	57.97	
PO	R	050372	10-05		3/31/2005	NON STOCK DIRECTLY CHARGED TO		57.97	0.00	

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Acct:	Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance	
	Type	Type	Nbr	Ent	Nbr	Date						
Acct: 700100	GJ	GL	001689	01-06	RPAYACCO1	7/29/2005	REVERSE EOY PAYROLL ACCRUAL		12,414.09	5,501.89		
	GJ	GL	001721	02-06		8/18/2005			11,542.90	0.00		
	GJ	GL	001745	03-06	JE03-4	9/28/2005	REV PAYROLL POSTED TWICE 9-1-5		22,728.83	5,289.70		
	GJ	GL	001780	04-06		10/27/2005			12,431.75	0.00		
	GJ	GL	001812	05-06		11/23/2005			11,763.69	0.00		
	GJ	GL	001855	06-06		12/22/2005			12,354.47	0.00		
	Sub: 30											
	GJ	GL	001497	07-05		1/20/2005			9,995.45	0.00		
	GJ	GL	001524	08-05		2/17/2005			5,510.86	0.00		
	GJ	GL	001562	09-05		3/31/2005			15,093.17	0.00		
GJ	GL	001590	10-05		4/28/2005			8,572.08	0.00			
GJ	GL	001629	11-05		5/26/2005			8,443.49	0.00			
GJ	GL	001675	12-05		7/13/2005			9,470.95	0.00			
GJ	GL	001689	01-06	RPAYACCO1	7/29/2005	YEAR END PAYROLL ACCRUAL		6,830.22	3,060.16			
GJ	GL	001721	02-06	JE03-4	8/18/2005	REVERSE EOY PAYROLL ACCRUAL		8,893.22	0.00			
GJ	GL	001745	03-06		9/28/2005	REV PAYROLL POSTED TWICE 9-1-5		20,886.52	5,528.16			
GJ	GL	001780	04-06		10/27/2005			8,245.64	0.00			
GJ	GL	001812	05-06		11/23/2005			9,588.58	0.00			
GJ	GL	001855	06-06		12/22/2005			8,458.04	0.00			
Total								238,514.45	542,517.28	39,230.03	741,801.70 ***	

Acct:	Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
	Type	Type	Nbr	Ent	Nbr	Date					
Acct: 902000	GJ	LD	001520	07-05	9020	2/3/2005	D:ALLOCATION FACTOR		315.82	0.00	
	GJ	LD	001545	08-05	9020	3/4/2005	D:ALLOCATION FACTOR		188.29	0.00	
	GJ	LD	001580	09-05	9020	4/5/2005	D:ALLOCATION FACTOR		178.88	0.00	
	GJ	LD	001611	10-05	9020	5/6/2005	D:ALLOCATION FACTOR		91.72	0.00	
	IN	CT	051748	11-05	919	5/20/2005	Summary Release		62.14	0.00	
	GJ	LD	001641	11-05	9020	6/2/2005	D:ALLOCATION FACTOR		3,735.67	0.00	
	GJ	LD	001679	12-05	9020	7/13/2005	D:ALLOCATION FACTOR		32.84	0.00	
	GJ	LD	001717	01-06	9020	8/17/2005	D:ALLOCATION FACTOR		53.62	0.00	
	GJ	LD	001740	02-06	9020	9/12/2005	D:ALLOCATION FACTOR		190.08	0.00	
	GJ	LD	001775	03-06	9020	10/19/2005	D:ALLOCATION FACTOR		13.14	0.00	
GJ	LD	001805	04-06	9020	11/10/2005	D:ALLOCATION FACTOR		463.39	0.00		
GJ	LD	001837	05-06	9020	12/13/2005	D:ALLOCATION FACTOR		113.50	0.00		
GJ	LD	001865	06-06	9020	1/10/2006	D:ALLOCATION FACTOR		218.41	0.00		
Sub: 20											
GJ	LD	001520	07-05	9020	2/3/2005	D:ALLOCATION FACTOR		232.39	0.00		
GJ	LD	001545	08-05	9020	3/4/2005	D:ALLOCATION FACTOR		138.54	0.00		
Sub: 10											
Total								238,514.45	542,517.28	39,230.03	741,801.70 ***

Electric

Water

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Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Type	Type	Nbr	Ent	Nbr	Date	Date					
Acct: 902000 METER READING EXPENSES											
IN	CT	049013	07-05	909	1/26/2005	1/26/2005	Summary Release		19.70	0.00	0.00
GJ	LS	001520	07-05	9020	2/3/2005	2/3/2005	S:ALLOCATION FACTOR		0.00	548.21	548.21
PO	R	048393	07-05		1/3/2005	1/3/2005	NON STOCK DIRECTLY CHARGED TO		457.25	0.00	0.00
AP	VO	038939	07-05	044762	1/27/2005	1/27/2005	Summary Release		71.26	0.00	0.00
GJ	LS	001545	08-05	9020	3/4/2005	3/4/2005	S:ALLOCATION FACTOR		0.00	326.83	326.83
PO	R	049571	08-05		2/15/2005	2/15/2005	NON STOCK DIRECTLY CHARGED TO		262.97	0.00	0.00
AP	VO	039418	08-05	045332	2/25/2005	2/25/2005	Summary Release		63.86	0.00	0.00
GJ	LS	001580	09-05	9020	4/5/2005	4/5/2005	S:ALLOCATION FACTOR		0.00	310.50	310.50
PO	R	049874	09-05		3/7/2005	3/7/2005	NON STOCK DIRECTLY CHARGED TO		235.00	0.00	0.00
AP	VO	039848	09-05	045869	3/24/2005	3/24/2005	Summary Release		75.50	0.00	0.00
GJ	LS	001611	10-05	9020	5/6/2005	5/6/2005	S:ALLOCATION FACTOR		0.00	159.20	159.20
PO	R	050715	10-05		4/14/2005	4/14/2005	NON STOCK DIRECTLY CHARGED TO		125.00	0.00	0.00
AP	VO	040266	10-05	046365	4/5/2005	4/5/2005	Summary Release		34.20	0.00	0.00
Acct: 902000 METER READING EXPENSES											
PO	R	050328	08-05		07-05	07-05	Cable		0.00	0.00	0.00
			08-05		08-05	08-05			0.00	0.00	0.00
			09-05		09-05	09-05	NON STOCK DIRECTLY CHARGED TO		184.00	0.00	0.00
			10-05		10-05	10-05			0.00	0.00	0.00
			11-05		11-05	11-05			0.00	0.00	0.00
PO	R	052079	12-05		6/6/2005	6/6/2005	NON STOCK DIRECTLY CHARGED TO		200.50	0.00	0.00
AP	VO	041086	12-05	047363	6/6/2005	6/6/2005	Summary Release		6.74	0.00	0.00
			01-06		01-06	01-06			0.00	0.00	0.00
			02-06		02-06	02-06			0.00	0.00	0.00
			03-06		03-06	03-06			0.00	0.00	0.00
			04-06		04-06	04-06			0.00	0.00	0.00
			05-06		05-06	05-06			0.00	0.00	0.00
			06-06		06-06	06-06			0.00	0.00	0.00

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Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Type	Type	Nbr	Ent	Nbr	Date					
GJ	LS	001641	11-05	9020	6/2/2005	S:ALLOCATION FACTOR		0.00	6,484.41	6,484.41
PO	R	051929	11-05		5/31/2005	NON STOCK DIRECTLY CHARGED TO		6,427.41	0.00	0.00
AP	VO	040813	11-05	047042	5/2/2005	Summary Release		57.00	0.00	0.00
GJ	LS	001679	12-05	9020	7/13/2005	S:ALLOCATION FACTOR		0.00	57.00	57.00
AP	VO	041499	12-05	047866	6/13/2005	Summary Release		57.00	0.00	0.00
GJ	LS	001717	01-06	9020	8/17/2005	S:ALLOCATION FACTOR		0.00	93.07	93.07
PO	R	052832	01-06		7/1/2005	NON STOCK DIRECTLY CHARGED TO		40.50	0.00	0.00
AP	VO	041998	01-06	048456	6/29/2005	Summary Release		52.57	0.00	0.00
GJ	LS	001740	02-06	9020	9/12/2005	S:ALLOCATION FACTOR		0.00	329.95	329.95
PO	R	053822	02-06		8/10/2005	NON STOCK DIRECTLY CHARGED TO		272.95	0.00	0.00
AP	VO	042504	02-06	049095	8/25/2005	Summary Release		57.00	0.00	0.00
GJ	LS	001775	03-06	9020	10/19/2005	S:ALLOCATION FACTOR		0.00	22.80	22.80
AP	VO	042868	03-06	049555	9/15/2005	Summary Release		0.00	804.36	804.36
GJ	LS	001805	04-06	9020	9/30/2005	S:ALLOCATION FACTOR		756.00	0.00	0.00
PO	R	055197	04-06		10/12/2005	NON STOCK DIRECTLY CHARGED TO		48.36	0.00	0.00
AP	VO	043405	04-06	050164	12/13/2005	Summary Release		0.00	197.01	197.01
GJ	LS	001837	05-06	9020	11/10/2005	S:ALLOCATION FACTOR		130.00	0.00	0.00
PO	R	056333	05-06		11/28/2005	NON STOCK DIRECTLY CHARGED TO		67.01	0.00	0.00
AP	VO	044199	05-06	051081	1/10/2006	Summary Release		0.00	379.12	379.12
GJ	LS	001865	06-06	9020	12/15/2005	S:ALLOCATION FACTOR		379.12	0.00	0.00
AP	VO	044567	06-06	051491		Summary Release				
Acct 902000 Total							2,622.97	19,878.30	9,712.46	12,788.81 ***

Acct:	Sub:	Electric
902100	10	
METER READING PAYROLL		
GJ	LD	001520
GJ	LD	001545
GJ	LD	001580
GJ	LD	001611
GJ	LD	001641
GJ	LD	001679
GJ	LD	001717
GJ	LD	001740
GJ	LD	001775
GJ	LD	001805
GJ	LD	001837
GJ	LD	001865
Sub: 20		
METER READING PAYROLL		
GJ	LD	001520
Sub: 20		
D:ALLOCATION FACTOR		
Water		
		11,638.76
		0.00

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Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Type	Type	Nbr	Ent	Nbr	Date					
GJ	LD	001545	08-05	9021	3/4/2005	D:ALLOCATION FACTOR		10,848.67	0.00	
GJ	LD	001580	09-05	9021	4/5/2005	D:ALLOCATION FACTOR		17,090.63	0.00	
GJ	LD	001611	10-05	9021	5/6/2005	D:ALLOCATION FACTOR		10,893.10	0.00	
GJ	LD	001641	11-05	9021	6/2/2005	D:ALLOCATION FACTOR		11,741.08	0.00	
GJ	LD	001679	12-05	9021	7/13/2005	D:ALLOCATION FACTOR		17,109.17	0.00	
GJ	LD	001717	01-06	9021	8/17/2005	D:ALLOCATION FACTOR		6,586.83	0.00	
GJ	LD	001740	02-06	9021	9/12/2005	D:ALLOCATION FACTOR		11,555.39	0.00	
GJ	LD	001775	03-06	9021	10/19/2005	D:ALLOCATION FACTOR		17,191.66	0.00	
GJ	LD	001805	04-06	9021	11/10/2005	D:ALLOCATION FACTOR		11,096.28	0.00	
GJ	LD	001837	05-06	9021	12/13/2005	D:ALLOCATION FACTOR		10,954.17	0.00	
GJ	LD	001865	06-06	9021	1/10/2006	D:ALLOCATION FACTOR		10,953.44	0.00	
Acct: 902100 METER READING PAYROLL Sub: 40 General										
GJ	GL	001497	07-05	9021	1/20/2005	S:ALLOCATION FACTOR		27,456.38	0.00	27,456.38
GJ	LS	001520	07-05	9021	2/3/2005	S:ALLOCATION FACTOR		0.00	27,456.38	27,456.38
GJ	GL	001524	08-05	9021	2/17/2005	S:ALLOCATION FACTOR		25,592.53	0.00	25,592.53
GJ	LS	001545	08-05	9021	3/4/2005	S:ALLOCATION FACTOR		0.00	25,592.53	25,592.53
GJ	GL	001562	09-05	9021	3/31/2005	S:ALLOCATION FACTOR		40,317.59	0.00	40,317.59
GJ	LS	001580	09-05	9021	4/5/2005	S:ALLOCATION FACTOR		0.00	40,317.59	40,317.59
GJ	GL	001590	10-05	9021	4/28/2005	S:ALLOCATION FACTOR		25,697.33	0.00	25,697.33
GJ	LS	001611	10-05	9021	5/6/2005	S:ALLOCATION FACTOR		0.00	25,697.33	25,697.33
GJ	GL	001629	11-05	9021	5/26/2005	S:ALLOCATION FACTOR		27,697.77	0.00	27,697.77
GJ	LS	001641	11-05	9021	6/2/2005	S:ALLOCATION FACTOR		0.00	27,697.77	27,697.77
GJ	GL	001675	12-05	PAYACC12-1	7/13/2005	YEAR END PAYROLL ACCRUAL		40,361.34	0.00	40,361.34
GJ	LS	001679	12-05	9021	7/13/2005	S:ALLOCATION FACTOR		0.00	40,361.34	40,361.34
GJ	GL	001689	01-06	RPAYACC01	7/29/2005	REVERSE EOY PAYROLL ACCRUAL		27,679.85	12,141.20	15,538.65
GJ	LS	001717	01-06	9021	8/17/2005	S:ALLOCATION FACTOR		0.00	15,538.65	15,538.65
GJ	GL	001721	02-06	9021	8/18/2005	S:ALLOCATION FACTOR		27,259.71	0.00	27,259.71
GJ	LS	001740	02-06	9021	9/12/2005	S:ALLOCATION FACTOR		0.00	27,259.71	27,259.71
GJ	GL	001745	03-06	JE03-4	9/28/2005	REV PAYROLL POSTED TWICE 9-1-5		54,214.09	13,658.15	40,555.94
GJ	LS	001775	03-06	9021	10/19/2005	S:ALLOCATION FACTOR		0.00	40,555.94	40,555.94
GJ	GL	001780	04-06	9021	10/27/2005	S:ALLOCATION FACTOR		26,176.65	0.00	26,176.65
GJ	LS	001805	04-06	9021	11/10/2005	S:ALLOCATION FACTOR		0.00	26,176.65	26,176.65
GJ	GL	001812	05-06	9021	11/23/2005	S:ALLOCATION FACTOR		25,841.39	0.00	25,841.39
GJ	LS	001837	05-06	9021	12/13/2005	S:ALLOCATION FACTOR		0.00	25,841.39	25,841.39
GJ	GL	001855	06-06	9021	12/22/2005	S:ALLOCATION FACTOR		25,839.67	0.00	25,839.67
GJ	LS	001865	06-06	9021	1/10/2006	S:ALLOCATION FACTOR		0.00	25,839.67	25,839.67
Acct 902100 Total							157,877.21	722,469.25	374,134.30	506,212.16 ***

Acct:	Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning	Debit	Credit	Ending
	Type	Type	Nbr	Ent	Nbr	Date		Balance	Amount	Amount	Balance
Acct: 903000											
							CUSTOMER RECORDS AND COLLECTICS				
							sub: 10				
GJ	LD		001520	07-05	9030	2/3/2005	D:ALLOCATION FACTOR		2,132.98	0.00	
GJ	LD		001545	08-05	9030	3/4/2005	D:ALLOCATION FACTOR		725.56	0.00	
GJ	LD		001580	09-05	9030	4/5/2005	D:ALLOCATION FACTOR		443.80	0.00	
GJ	LD		001611	10-05	9030	5/6/2005	D:ALLOCATION FACTOR		4,073.73	0.00	
GJ	LD		001641	11-05	9030	6/2/2005	D:ALLOCATION FACTOR		2,137.54	0.00	
GJ	LD		001679	12-05	9030	7/13/2005	D:ALLOCATION FACTOR		875.65	0.00	
GJ	LD		001717	01-06	9030	8/17/2005	D:ALLOCATION FACTOR		673.17	0.00	
GJ	LD		001740	02-06	9030	9/12/2005	D:ALLOCATION FACTOR		106.61	0.00	
GJ	LD		001775	03-06	9030	10/19/2005	D:ALLOCATION FACTOR		2,253.41	0.00	
GJ	LD		001805	04-06	9030	11/10/2005	D:ALLOCATION FACTOR		3,106.81	0.00	
GJ	LD		001837	05-06	9030	12/13/2005	D:ALLOCATION FACTOR		2,681.45	0.00	
GJ	LD		001865	06-06	9030	1/10/2006	D:ALLOCATION FACTOR		360.90	0.00	
Acct: 903000											
							CUSTOMER RECORDS AND COLLECTICS				
							sub: 20				
GJ	LD		001520	07-05	9030	2/3/2005	D:ALLOCATION FACTOR		1,569.49	0.00	
GJ	LD		001545	08-05	9030	3/4/2005	D:ALLOCATION FACTOR		533.88	0.00	
GJ	LD		001580	09-05	9030	4/5/2005	D:ALLOCATION FACTOR		326.55	0.00	
GJ	LD		001611	10-05	9030	5/6/2005	D:ALLOCATION FACTOR		2,997.53	0.00	
GJ	LD		001641	11-05	9030	6/2/2005	D:ALLOCATION FACTOR		1,572.84	0.00	
GJ	LD		001679	12-05	9030	7/13/2005	D:ALLOCATION FACTOR		644.32	0.00	
GJ	LD		001717	01-06	9030	8/17/2005	D:ALLOCATION FACTOR		495.33	0.00	
GJ	LD		001740	02-06	9030	9/12/2005	D:ALLOCATION FACTOR		78.45	0.00	
GJ	LD		001775	03-06	9030	10/19/2005	D:ALLOCATION FACTOR		1,658.10	0.00	
GJ	LD		001805	04-06	9030	11/10/2005	D:ALLOCATION FACTOR		2,286.05	0.00	
GJ	LD		001837	05-06	9030	12/13/2005	D:ALLOCATION FACTOR		1,973.06	0.00	
GJ	LD		001865	06-06	9030	1/10/2006	D:ALLOCATION FACTOR		265.56	0.00	
Acct: 903000											
							CUSTOMER RECORDS AND COLLECTICS				
							sub: 30				
GJ	LD		001520	07-05	9030	2/3/2005	D:ALLOCATION FACTOR		2,059.23	0.00	
GJ	LD		001545	08-05	9030	3/4/2005	D:ALLOCATION FACTOR		700.48	0.00	
GJ	LD		001580	09-05	9030	4/5/2005	D:ALLOCATION FACTOR		428.45	0.00	
GJ	LD		001611	10-05	9030	5/6/2005	D:ALLOCATION FACTOR		3,932.87	0.00	
GJ	LD		001641	11-05	9030	6/2/2005	D:ALLOCATION FACTOR		2,063.63	0.00	
GJ	LD		001679	12-05	9030	7/13/2005	D:ALLOCATION FACTOR		845.36	0.00	
GJ	LD		001717	01-06	9030	8/17/2005	D:ALLOCATION FACTOR		649.89	0.00	
GJ	LD		001740	02-06	9030	9/12/2005	D:ALLOCATION FACTOR		102.92	0.00	
GJ	LD		001775	03-06	9030	10/19/2005	D:ALLOCATION FACTOR		2,175.51	0.00	
GJ	LD		001805	04-06	9030	11/10/2005	D:ALLOCATION FACTOR		2,999.40	0.00	
GJ	LD		001837	05-06	9030	12/13/2005	D:ALLOCATION FACTOR		2,588.75	0.00	

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Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Type	Type	Nbr	Ent	Nbr	Date					
GJ	LD	001865	06-06	9030	1/10/2006	D:ALLOCATION FACTOR	348.43		0.00	348.43
Acct: 903000 CUSTOMER RECORDS AND COLLECTICS sub: 40										
GJ	LS	001520	07-05	9030	2/3/2005	S:ALLOCATION FACTOR		0.00	5,761.70	5,761.70
PO	R	048432	07-05		1/5/2005	NON STOCK DIRECTLY CHARGED TO		5,290.00	0.00	0.00
AP	VO	038939	07-05	044762	1/27/2005	Summary Release		471.70	0.00	0.00
GJ	LS	001545	08-05	9030	3/4/2005	S:ALLOCATION FACTOR		0.00	1,959.92	1,959.92
PO	R	049135	08-05		1/27/2005	NON STOCK DIRECTLY CHARGED TO		179.88	0.00	0.00
AP	VO	039418	08-05	045332	2/25/2005	Summary Release		1,780.04	0.00	0.00
GJ	LS	001580	09-05	9030	4/5/2005	S:ALLOCATION FACTOR		0.00	1,198.80	1,198.80
AP	VO	039895	09-05	045937	3/29/2005	Summary Release		1,198.80	0.00	0.00
GJ	LS	001611	10-05	9030	5/6/2005	S:ALLOCATION FACTOR		0.00	11,004.13	11,004.13
PO	R	050741	10-05		4/15/2005	NON STOCK DIRECTLY CHARGED TO		568.80	0.00	0.00
AP	VO	040265	10-05	046349	4/5/2005	Summary Release		10,435.33	0.00	0.00
GJ	LS	001641	11-05	9030	6/2/2005	S:ALLOCATION FACTOR		0.00	5,774.01	5,774.01
AP	VO	040877	11-05	047129	5/25/2005	Summary Release		5,774.01	0.00	0.00
GJ	LS	001679	12-05	9030	7/13/2005	S:ALLOCATION FACTOR		0.00	2,365.33	2,365.33
AP	VO	041493	12-05	047854	6/27/2005	Summary Release		2,365.33	0.00	0.00
GJ	LS	001717	01-06	9030	8/17/2005	S:ALLOCATION FACTOR		0.00	1,450.00	1,450.00
PO	R	053462	01-06		7/28/2005	NON STOCK DIRECTLY CHARGED TO		368.39	0.00	0.00
AP	VO	041978	01-06	048432	7/26/2005	Summary Release		0.00	287.98	287.98
GJ	LS	001740	02-06	9030	9/12/2005	S:ALLOCATION FACTOR		287.98	0.00	0.00
AP	VO	042532	02-06	049136	8/26/2005	Summary Release		0.00	6,087.02	6,087.02
GJ	LS	001775	03-06	9030	10/19/2005	S:ALLOCATION FACTOR		0.00	0.00	0.00
AP	VO	043040	03-06	049714	9/26/2005	Summary Release		6,087.02	0.00	0.00
GJ	LS	001805	04-06	9030	11/10/2005	S:ALLOCATION FACTOR		0.00	8,392.26	8,392.26
PO	R	055298	04-06		10/3/2005	NON STOCK DIRECTLY CHARGED TO		166.68	0.00	0.00
AP	VO	043700	04-06	050501	10/26/2005	Summary Release		8,225.58	0.00	0.00
GJ	LS	001837	05-06	9030	12/13/2005	S:ALLOCATION FACTOR		0.00	7,243.26	7,243.26
AP	VO	044215	05-06	051099	11/28/2005	Summary Release		7,243.26	0.00	0.00
GJ	LS	001865	06-06	9030	1/10/2006	S:ALLOCATION FACTOR		0.00	974.89	974.89
AP	VO	044717	06-06	051690	12/28/2005	Summary Release		974.89	0.00	0.00
Acct: 903010 POSTAGE AND PRINTING										
Sub: 10										
GJ	LD	001520	07-05	90301	2/3/2005	D:ALLOCATION FACTOR		1,673.11	0.00	1,673.11
GJ	LD	001545	08-05	90301	3/4/2005	D:ALLOCATION FACTOR		3,828.64	0.00	3,828.64
GJ	LD	001580	09-05	90301	4/5/2005	D:ALLOCATION FACTOR		574.95	0.00	574.95
GJ	LD	001611	10-05	90301	5/6/2005	D:ALLOCATION FACTOR		5,433.06	0.00	5,433.06
Acct: 903000 Total										
							14,293.32	105,735.38	52,867.69	67,161.01 ***

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Type	Type	Nbr	Ent	Nbr	Date					
Acct: 903010 POSTAGE AND PRINTING										
GJ	LD	001641	11-05	90301	6/2/2005	D.ALLOCATION FACTOR		4,244.85	0.00	
GJ	LD	001679	12-05	90301	7/13/2005	D.ALLOCATION FACTOR		5,512.62	0.00	
GJ	LD	001717	01-06	90301	8/17/2005	D.ALLOCATION FACTOR		4,392.62	0.00	
GJ	LD	001740	02-06	90301	9/12/2005	D.ALLOCATION FACTOR		4,127.11	0.00	
GJ	LD	001775	03-06	90301	10/19/2005	D.ALLOCATION FACTOR		610.25	0.00	
GJ	LD	001805	04-06	90301	11/10/2005	D.ALLOCATION FACTOR		8,795.89	0.00	
GJ	LD	001837	05-06	90301	12/13/2005	D.ALLOCATION FACTOR		3,341.74	0.00	
GJ	LD	001865	06-06	90301	1/10/2006	D.ALLOCATION FACTOR		4,499.28	0.00	
Acct: 903010 POSTAGE AND PRINTING										
GJ	LD	001520	07-05	90301	2/3/2005	D.ALLOCATION FACTOR		1,231.10	0.00	
GJ	LD	001545	08-05	90301	3/4/2005	D.ALLOCATION FACTOR		2,817.19	0.00	
GJ	LD	001580	09-05	90301	4/5/2005	D.ALLOCATION FACTOR		423.06	0.00	
GJ	LD	001611	10-05	90301	5/6/2005	D.ALLOCATION FACTOR		3,997.74	0.00	
GJ	LD	001641	11-05	90301	6/2/2005	D.ALLOCATION FACTOR		3,123.44	0.00	
GJ	LD	001679	12-05	90301	7/13/2005	D.ALLOCATION FACTOR		4,056.29	0.00	
GJ	LD	001717	01-06	90301	8/17/2005	D.ALLOCATION FACTOR		3,232.17	0.00	
GJ	LD	001740	02-06	90301	9/12/2005	D.ALLOCATION FACTOR		3,036.80	0.00	
GJ	LD	001775	03-06	90301	10/19/2005	D.ALLOCATION FACTOR		449.03	0.00	
GJ	LD	001805	04-06	90301	11/10/2005	D.ALLOCATION FACTOR		6,472.18	0.00	
GJ	LD	001837	05-06	90301	12/13/2005	D.ALLOCATION FACTOR		2,458.91	0.00	
GJ	LD	001865	06-06	90301	1/10/2006	D.ALLOCATION FACTOR		3,310.66	0.00	
Acct: 903010 POSTAGE AND PRINTING										
GJ	LD	001520	07-05	90301	2/3/2005	D.ALLOCATION FACTOR		1,615.26	0.00	
GJ	LD	001545	08-05	90301	3/4/2005	D.ALLOCATION FACTOR		3,696.26	0.00	
GJ	LD	001580	09-05	90301	4/5/2005	D.ALLOCATION FACTOR		555.06	0.00	
GJ	LD	001611	10-05	90301	5/6/2005	D.ALLOCATION FACTOR		5,245.20	0.00	
GJ	LD	001641	11-05	90301	6/2/2005	D.ALLOCATION FACTOR		4,098.07	0.00	
GJ	LD	001679	12-05	90301	7/13/2005	D.ALLOCATION FACTOR		5,322.01	0.00	
GJ	LD	001717	01-06	90301	8/17/2005	D.ALLOCATION FACTOR		4,240.74	0.00	
GJ	LD	001740	02-06	90301	9/12/2005	D.ALLOCATION FACTOR		3,984.41	0.00	
GJ	LD	001775	03-06	90301	10/19/2005	D.ALLOCATION FACTOR		589.14	0.00	
GJ	LD	001805	04-06	90301	11/10/2005	D.ALLOCATION FACTOR		8,491.77	0.00	
GJ	LD	001837	05-06	90301	12/13/2005	D.ALLOCATION FACTOR		3,226.19	0.00	
GJ	LD	001865	06-06	90301	1/10/2006	D.ALLOCATION FACTOR		4,343.72	0.00	
Acct: 903010 POSTAGE AND PRINTING										
GJ	LS	001520	07-05	90301	2/3/2005	S.ALLOCATION FACTOR		0.00	4,519.47	
AP	VO	038939	07-05	044762	1/27/2005	Summary Release		4,519.47	0.00	
GJ	GL	001530	08-05	CR08	3/1/2005	CASH RECEIPTS FEBRUARY		0.00	116.49	

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Acct:	Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
	Type	Type	Nbr	Ent	Nbr	Date					
	GJ	LS	001545	08-05	90301	3/4/2005	S:ALLOCATION FACTOR		0.00	10,342.09	
	AP	VO	039418	08-05	045332	2/25/2005	Summary Release		10,458.58	0.00	
	GJ	GL	001561	09-05	CR09	3/30/2005	CASH RECEIPTS MARCH		0.00	49.50	
	GJ	LS	001580	09-05	90301	4/5/2005	S:ALLOCATION FACTOR		0.00	1,553.07	
	AP	VO	039895	09-05	045937	3/29/2005	Summary Release		1,602.57	0.00	
	GJ	GL	001593	10-05	CR10	5/2/2005	CASH RECEIPTS APRIL		0.00	19.00	
	GJ	LS	001611	10-05	90301	5/6/2005	S:ALLOCATION FACTOR		0.00	14,676.00	
	AP	VO	040392	10-05	046529	4/27/2005	Summary Release		0.00	11,466.36	
	GJ	LS	001641	11-05	90301	6/2/2005	S:ALLOCATION FACTOR		11,466.36	0.00	
	AP	VO	040877	11-05	047129	5/25/2005	Summary Release		0.00	854.00	
	GJ	GL	001655	12-05	CR12	6/29/2005	CASH RECEIPTS - JUNE		0.00	14,890.92	
	GJ	LS	001679	12-05	90301	7/13/2005	S:ALLOCATION FACTOR		0.00	0.00	
	AP	VO	041493	12-05	047854	6/27/2005	Summary Release		15,744.92	0.00	
	GJ	LS	001717	01-06	90301	8/17/2005	S:ALLOCATION FACTOR		0.00	11,865.53	
	AP	VO	041978	01-06	048432	7/26/2005	Summary Release		0.00	154.80	
	GJ	GL	001723	02-06	CR02	9/1/2005	AUGUST CASH RECEIPTS		0.00	11,148.32	
	GJ	LS	001740	02-06	90301	9/12/2005	S:ALLOCATION FACTOR		11,303.12	0.00	
	AP	VO	042532	02-06	049136	8/26/2005	Summary Release		0.00	57.00	
	GJ	GL	001755	03-06	CR03	9/30/2005	SEPTEMBER CASH RECEIPTS		0.00	1,648.42	
	AP	VO	001775	03-06	90301	10/19/2005	S:ALLOCATION FACTOR		1,705.42	0.00	
	GJ	LS	043181	03-06	049880	9/30/2005	Summary Release		0.00	29.27	
	AP	VO	001781	04-06	CR04	10/30/2005	OCTOBER CASH RECEIPTS		0.00	23,759.84	
	GJ	GL	001805	04-06	90301	11/10/2005	S:ALLOCATION FACTOR		0.00	0.00	
	AP	VO	043700	04-06	050501	10/26/2005	Summary Release		23,789.11	0.00	
	GJ	GL	001813	05-06	CR05	12/1/2005	NOVEMBER REVENUE SUMMARY		0.00	243.84	
	GJ	LS	001837	05-06	90301	12/13/2005	S:ALLOCATION FACTOR		0.00	9,026.84	
	AP	VO	044201	05-06	051084	11/28/2005	Summary Release		9,270.68	0.00	
	GJ	LS	001865	06-06	90301	1/10/2006	S:ALLOCATION FACTOR		0.00	12,153.66	
	AP	VO	044717	06-06	051690	12/28/2005	Summary Release		12,153.66	0.00	
								108,182.60	256,624.94	128,574.42	235,233.12 ***
Acct: 903100							CUSTOMER RECORDS AND COLLECTG:sub: 10				
GJ	LD		001520	07-05	9031	2/3/2005	D:ALLOCATION FACTOR		19,867.20	0.00	
GJ	LD		001545	08-05	9031	3/4/2005	D:ALLOCATION FACTOR		18,600.64	0.00	
GJ	LD		001580	09-05	9031	4/5/2005	D:ALLOCATION FACTOR		26,740.57	0.00	
GJ	LD		001611	10-05	9031	5/6/2005	D:ALLOCATION FACTOR		19,895.38	0.00	
GJ	LD		001641	11-05	9031	6/2/2005	D:ALLOCATION FACTOR		18,897.28	0.00	
GJ	LD		001679	12-05	9031	7/13/2005	D:ALLOCATION FACTOR		28,472.52	0.00	

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Type	Type	Nbr	Ent	Nbr	Date	Description	Balance	Amount	Amount	Balance
Acct: 903100 CUSTOMER RECORDS AND COLLECTICS Sub: 20										
GJ	LD	001717	01-06	9031	8/17/2005	D:ALLOCATION FACTOR		10,916.71	0.00	
GJ	LD	001740	02-06	9031	9/12/2005	D:ALLOCATION FACTOR		18,754.30	0.00	
GJ	LD	001775	03-06	9031	10/19/2005	D:ALLOCATION FACTOR		29,214.21	0.00	
GJ	LD	001805	04-06	9031	11/10/2005	D:ALLOCATION FACTOR		19,781.79	0.00	
GJ	LD	001837	05-06	9031	12/13/2005	D:ALLOCATION FACTOR		20,830.72	0.00	
GJ	LD	001865	06-06	9031	1/10/2006	D:ALLOCATION FACTOR		21,270.79	0.00	
Acct: 903100 CUSTOMER RECORDS AND COLLECTICS Sub: 20										
GJ	LD	001520	07-05	9031	2/3/2005	D:ALLOCATION FACTOR		14,618.65	0.00	
GJ	LD	001545	08-05	9031	3/4/2005	D:ALLOCATION FACTOR		13,686.70	0.00	
GJ	LD	001580	09-05	9031	4/5/2005	D:ALLOCATION FACTOR		19,676.21	0.00	
GJ	LD	001611	10-05	9031	5/6/2005	D:ALLOCATION FACTOR		14,639.39	0.00	
GJ	LD	001641	11-05	9031	6/2/2005	D:ALLOCATION FACTOR		13,904.97	0.00	
GJ	LD	001679	12-05	9031	7/13/2005	D:ALLOCATION FACTOR		20,950.61	0.00	
GJ	LD	001717	01-06	9031	8/17/2005	D:ALLOCATION FACTOR		8,032.71	0.00	
GJ	LD	001740	02-06	9031	9/12/2005	D:ALLOCATION FACTOR		13,799.76	0.00	
GJ	LD	001775	03-06	9031	10/19/2005	D:ALLOCATION FACTOR		21,496.36	0.00	
GJ	LD	001805	04-06	9031	11/10/2005	D:ALLOCATION FACTOR		14,555.81	0.00	
GJ	LD	001837	05-06	9031	12/13/2005	D:ALLOCATION FACTOR		15,327.63	0.00	
GJ	LD	001865	06-06	9031	1/10/2006	D:ALLOCATION FACTOR		15,651.44	0.00	
Acct: 903100 CUSTOMER RECORDS AND COLLECTICS Sub: 30										
GJ	LD	001520	07-05	9031	2/3/2005	D:ALLOCATION FACTOR		19,180.28	0.00	
GJ	LD	001545	08-05	9031	3/4/2005	D:ALLOCATION FACTOR		17,957.51	0.00	
GJ	LD	001580	09-05	9031	4/5/2005	D:ALLOCATION FACTOR		25,815.99	0.00	
GJ	LD	001611	10-05	9031	5/6/2005	D:ALLOCATION FACTOR		19,207.48	0.00	
GJ	LD	001641	11-05	9031	6/2/2005	D:ALLOCATION FACTOR		18,243.89	0.00	
GJ	LD	001679	12-05	9031	7/13/2005	D:ALLOCATION FACTOR		27,488.06	0.00	
GJ	LD	001717	01-06	9031	8/17/2005	D:ALLOCATION FACTOR		10,539.25	0.00	
GJ	LD	001740	02-06	9031	9/12/2005	D:ALLOCATION FACTOR		18,105.86	0.00	
GJ	LD	001775	03-06	9031	10/19/2005	D:ALLOCATION FACTOR		28,204.11	0.00	
GJ	LD	001805	04-06	9031	11/10/2005	D:ALLOCATION FACTOR		19,097.82	0.00	
GJ	LD	001837	05-06	9031	12/13/2005	D:ALLOCATION FACTOR		20,110.47	0.00	
GJ	LD	001865	06-06	9031	1/10/2006	D:ALLOCATION FACTOR		20,535.34	0.00	
Acct: 903100 CUSTOMER RECORDS AND COLLECTICS Sub: 40										
GJ	GL	001497	07-05		1/20/2005	S:ALLOCATION FACTOR		53,555.23	0.00	
GJ	LS	001520	07-05	9031	2/3/2005	S:ALLOCATION FACTOR		0.00	53,666.13	
AP	VO	038631	07-05	044394	1/12/2005	Summary Release		110.90	0.00	
GJ	GL	001524	08-05		2/17/2005			50,244.85	0.00	
GJ	LS	001545	08-05	9031	3/4/2005	S:ALLOCATION FACTOR		0.00	50,244.85	

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Type	Type	Nbr	Ent	Nbr	Date	Description	Balance	Amount	Amount	Balance	
GJ	GL	001562	09-05	9031	3/31/2005	S:ALLOCATION FACTOR		72,232.77	0.00		
GJ	LS	001580	09-05	9031	4/5/2005	S:ALLOCATION FACTOR		0.00	72,232.77		
GJ	GL	001591	10-05	JE10-1	4/29/2005	P/R FOR A. CONWAY FEB-APR		53,742.25	0.00		
GJ	LS	001611	10-05	9031	5/6/2005	S:ALLOCATION FACTOR		0.00	53,742.25		
GJ	GL	001629	11-05		5/26/2005	S:ALLOCATION FACTOR		51,046.14	0.00		
GJ	LS	001641	11-05	9031	6/2/2005	S:ALLOCATION FACTOR		0.00	51,046.14		
GJ	GL	001675	12-05	PAYACC12-1	7/13/2005	YEAR END PAYROLL ACCRUAL		76,911.19	0.00		
GJ	LS	001679	12-05	9031	7/13/2005	S:ALLOCATION FACTOR		0.00	76,911.19		
GJ	GL	001689	01-06	RPAVACC01	7/29/2005	REVERSE EOY PAYROLL ACCRUAL		51,742.57	22,253.90		
GJ	LS	001717	01-06	9031	8/17/2005	S:ALLOCATION FACTOR		0.00	29,488.67		
GJ	GL	001721	02-06		8/18/2005	S:ALLOCATION FACTOR		50,659.92	0.00		
GJ	LS	001740	02-06	9031	9/12/2005	S:ALLOCATION FACTOR		0.00	50,659.92		
GJ	GL	001745	03-06	JE03-4	9/28/2005	REV PAYROLL POSTED TWICE 9-1-5		103,751.14	24,836.46		
GJ	LS	001775	03-06	9031	10/19/2005	S:ALLOCATION FACTOR		0.00	78,914.68		
GJ	GL	001780	04-06		10/27/2005	S:ALLOCATION FACTOR		53,435.42	0.00		
GJ	LS	001805	04-06	9031	11/10/2005	S:ALLOCATION FACTOR		0.00	53,435.42		
GJ	GL	001812	05-06		11/23/2005	S:ALLOCATION FACTOR		56,268.82	0.00		
GJ	LS	001837	05-06	9031	12/13/2005	S:ALLOCATION FACTOR		0.00	56,268.82		
GJ	GL	001855	06-06		12/22/2005	S:ALLOCATION FACTOR		57,457.57	0.00		
GJ	LS	001865	06-06	9031	1/10/2006	S:ALLOCATION FACTOR		0.00	57,457.57		
Acct: 903100 Total							305,726.80	1,415,227.18	731,158.77	989,795.21 ***	
Acct: 903110 24 HR CUST. CARE PR.							Sub: 10				
			07-05					0.00	0.00	*	
			08-05					0.00	0.00	*	
			09-05					0.00	0.00	*	
			10-05					0.00	0.00	*	
			11-05					0.00	0.00	*	
			12-05					1.01	0.00	*	
Acct: 903110 24 HR CUST. CARE PR.							Sub: 20				
			07-05					0.00	0.00	*	
			08-05					0.00	0.00	*	
			09-05					0.00	0.00	*	
			10-05					0.00	0.00	*	
			11-05					0.00	0.00	*	
			12-05					0.00	0.00	*	
Acct: 903110 24 HR CUST. CARE PR.							Sub: 30				
			07-05					0.00	0.00	*	
			11-05					0.74	0.00	*	
			12-05					0.00	0.00	*	

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Type	Type	Nbr	Ent	Nbr	Date					
GJ	LD	001679	08-05	90311	7/13/2005	D:ALLOCATION FACTOR		0.00	0.00	*
			09-05					0.00	0.00	*
			10-05					0.00	0.00	*
			11-05					0.00	0.00	*
Acct: 903110		24 HR CUST. CARE PR.			Sub: 40					
			07-05					0.00	0.00	*
			08-05					0.00	0.00	*
			09-05					0.00	0.00	*
			10-05					0.00	0.00	*
			11-05					0.00	0.00	*
GJ	LS	001679	12-05	90311	7/13/2005	S:ALLOCATION FACTOR		0.00	2.72	
PO	R	052225	12-05		6/9/2005	NON STOCK DIRECTLY CHARGED TO		2.33	0.00	
AP	VO	041167	12-05	047456	6/9/2005	Summary Release		0.39	0.00	
					Acct 903110	Total	0.00	5.44	2.72	2.72 ***

Acct: 903200	CASH OVER AND SHORT									
	Sub: 10									
GJ	LD	001520	07-05	9032	2/3/2005	D:ALLOCATION FACTOR		34.44	0.00	Electric
GJ	LD	001545	08-05	9032	3/4/2005	D:ALLOCATION FACTOR		28.94	0.00	
GJ	LD	001580	09-05	9032	4/5/2005	D:ALLOCATION FACTOR		33.86	0.00	
GJ	LD	001611	10-05	9032	5/6/2005	D:ALLOCATION FACTOR		0.00	43.08	
GJ	LD	001641	11-05	9032	6/2/2005	D:ALLOCATION FACTOR		0.00	2.05	
GJ	LD	001679	12-05	9032	7/13/2005	D:ALLOCATION FACTOR		0.66	0.00	
GJ	LD	001717	01-06	9032	8/17/2005	D:ALLOCATION FACTOR		0.00	0.29	
GJ	LD	001740	02-06	9032	9/12/2005	D:ALLOCATION FACTOR		0.00	36.05	
GJ	LD	001775	03-06	9032	10/19/2005	D:ALLOCATION FACTOR		34.81	0.00	
GJ	LD	001805	04-06	9032	11/10/2005	D:ALLOCATION FACTOR		7.29	0.00	
GJ	LD	001837	05-06	9032	12/13/2005	D:ALLOCATION FACTOR		3.77	0.00	
GJ	LD	001865	06-06	9032	1/10/2006	D:ALLOCATION FACTOR		14.86	0.00	
Acct: 903200	CASH OVER AND SHORT									
	Sub: 20									
GJ	LD	001520	07-05	9032	2/3/2005	D:ALLOCATION FACTOR		25.34	0.00	Water
GJ	LD	001545	08-05	9032	3/4/2005	D:ALLOCATION FACTOR		21.30	0.00	
GJ	LD	001580	09-05	9032	4/5/2005	D:ALLOCATION FACTOR		24.92	0.00	
GJ	LD	001611	10-05	9032	5/6/2005	D:ALLOCATION FACTOR		0.00	31.70	
GJ	LD	001641	11-05	9032	6/2/2005	D:ALLOCATION FACTOR		0.00	1.51	
GJ	LD	001679	12-05	9032	7/13/2005	D:ALLOCATION FACTOR		0.48	0.00	
GJ	LD	001717	01-06	9032	8/17/2005	D:ALLOCATION FACTOR		0.00	0.21	
GJ	LD	001740	02-06	9032	9/12/2005	D:ALLOCATION FACTOR		0.00	26.53	

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Type	Type	Nbr	Ent	Nbr	Date					
Acct: 903200 CASH OVER AND SHORT										
GJ	LD	001775	03-06	9032	10/19/2005	D:ALLOCATION FACTOR		25.61	0.00	
GJ	LD	001805	04-06	9032	11/10/2005	D:ALLOCATION FACTOR		5.37	0.00	
GJ	LD	001837	05-06	9032	12/13/2005	D:ALLOCATION FACTOR		2.77	0.00	
GJ	LD	001865	06-06	9032	1/10/2006	D:ALLOCATION FACTOR		10.93	0.00	
Sub: 30										
GJ	LD	001520	07-05	9032	2/3/2005	D:ALLOCATION FACTOR		33.25	0.00	
GJ	LD	001545	08-05	9032	3/4/2005	D:ALLOCATION FACTOR		27.94	0.00	
GJ	LD	001580	09-05	9032	4/5/2005	D:ALLOCATION FACTOR		32.69	0.00	
GJ	LD	001611	10-05	9032	5/6/2005	D:ALLOCATION FACTOR		0.00	41.59	
GJ	LD	001641	11-05	9032	6/2/2005	D:ALLOCATION FACTOR		0.00	1.97	
GJ	LD	001679	12-05	9032	7/13/2005	D:ALLOCATION FACTOR		0.64	0.00	
GJ	LD	001717	01-06	9032	8/17/2005	D:ALLOCATION FACTOR		0.00	0.28	
GJ	LD	001740	02-06	9032	9/12/2005	D:ALLOCATION FACTOR		0.00	34.81	
GJ	LD	001775	03-06	9032	10/19/2005	D:ALLOCATION FACTOR		33.61	0.00	
GJ	LD	001805	04-06	9032	11/10/2005	D:ALLOCATION FACTOR		7.04	0.00	
GJ	LD	001837	05-06	9032	12/13/2005	D:ALLOCATION FACTOR		3.64	0.00	
GJ	LD	001865	06-06	9032	1/10/2006	D:ALLOCATION FACTOR		14.34	0.00	
Acct: 903200 CASH OVER AND SHORT										
GJ	GL	001507	07-05	CR07	1/31/2005	CASH RECEIPTS JANUARY 05		0.00	123.97	
GJ	LS	001520	07-05	9032	2/3/2005	S:ALLOCATION FACTOR		0.00	93.03	
AP	VO	038939	07-05	044762	1/27/2005	Summary Release		217.00	0.00	
GJ	GL	001530	08-05	CR08	3/1/2005	CASH RECEIPTS FEBRUARY		0.00	18.36	
GJ	LS	001545	08-05	9032	3/4/2005	S:ALLOCATION FACTOR		0.00	78.18	
AP	VO	039418	08-05	045332	2/25/2005	Summary Release		96.54	0.00	
GJ	GL	001561	09-05	CR09	3/30/2005	CASH RECEIPTS MARCH		0.00	9.53	
GJ	LS	001580	09-05	9032	4/5/2005	S:ALLOCATION FACTOR		0.00	91.47	
AP	VO	039639	09-05	045619	3/11/2005	Summary Release		101.00	0.00	
GJ	GL	001593	10-05	CR10	5/2/2005	CASH RECEIPTS APRIL		0.00	117.37	
GJ	LS	001611	10-05	9032	5/6/2005	S:ALLOCATION FACTOR		116.37	0.00	
AP	VO	040265	10-05	046349	4/5/2005	Summary Release		1.00	0.00	
GJ	GL	001620	11-05	CR11	5/26/2005	CASH RECEIPTS MAY		0.00	79.93	
AP	VO	040812	11-05	047040	6/2/2005	S:ALLOCATION FACTOR		74.40	0.00	
GJ	GL	001655	12-05	CR12	6/29/2005	CASH RECEIPTS - JUNE		0.00	45.42	
GJ	LS	001679	12-05	9032	7/13/2005	S:ALLOCATION FACTOR		0.00	1.78	
AP	VO	041328	12-05	047646	6/13/2005	Summary Release		47.20	0.00	
GJ	GL	001684	01-06	CR01	7/28/2005	JULY REVENUE SUMMARY		0.00	3.78	
GJ	LS	001717	01-06	9032	8/17/2005	S:ALLOCATION FACTOR		0.78	0.00	
Sub: 40										
							General			

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Jrnl	Tran	Bat	Per	Reference	Tran	Date	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Type	Type	Nbr	Ent	Nbr							
AP	VO	041978	01-06	048432		7/26/2005	Summary Release		3.00	0.00	0.00
GJ	GL	001723	02-06	CR02		9/1/2005	AUGUST CASH RECEIPTS		0.00	103.16	103.16
GJ	LS	001740	02-06	9032		9/12/2005	S:ALLOCATION FACTOR		97.39	0.00	0.00
AP	VO	042632	02-06	049136		8/26/2005	Summary Release		5.77	0.00	0.00
GJ	GL	001753	03-06	JE03-2		9/30/2005	CR TO OVER/SHORT S/B DEPOSITS		90.00	20.49	20.49
GJ	LS	001775	03-06	9032		10/19/2005	S:ALLOCATION FACTOR		0.00	94.03	94.03
AP	VO	043040	03-06	049714		9/26/2005	Summary Release		24.52	0.00	0.00
GJ	GL	001781	04-06	CR04		10/30/2005	OCTOBER CASH RECEIPTS		0.00	28.20	28.20
GJ	LS	001805	04-06	9032		11/10/2005	S:ALLOCATION FACTOR		0.00	19.70	19.70
AP	VO	043700	04-06	050501		10/26/2005	Summary Release		47.90	0.00	0.00
GJ	GL	001813	05-06	CR05		12/1/2005	NOVEMBER REVENUE SUMMARY		0.00	18.92	18.92
GJ	LS	001837	05-06	9032		12/13/2005	S:ALLOCATION FACTOR		0.00	10.18	10.18
AP	VO	044215	05-06	051099		11/28/2005	Summary Release		29.10	0.00	0.00
GJ	GL	001847	06-06	CR06		1/3/2006	DECEMBER CASH RECEIPTS		0.00	1.20	1.20
GJ	LS	001865	06-06	9032		1/10/2006	S:ALLOCATION FACTOR		0.00	40.13	40.13
AP	VO	044717	06-06	051690		12/28/2005	Summary Release		41.33	0.00	0.00
Acct: 903200 Total								-78.46	1,427.33	1,218.90	129.97 ***

OFFICE SUPPLIES EXPENSE												
Acct:	Sub: 01											
Balance Sheet												
			01-06						0.00	0.00	0.00	*
			02-06						0.00	0.00	0.00	*
			03-06						0.00	0.00	0.00	*
GJ	GL	001791	04-06	JE04-2		11/3/2005	KP ERROR ACCT#		17.96	0.00	0.00	
^ AP	VO	042956	03-06	049619		9/21/2005	Summary Release		-17.96	0.00	0.00	*
			05-06						0.00	0.00	0.00	*
			06-06						0.00	0.00	0.00	*

OFFICE SUPPLIES EXPENSE												
Acct:	Sub: 10											
Balance Sheet												
			07-05	9039		2/3/2005	D:ALLOCATION FACTOR		913.09	0.00	0.00	
GJ	LD	001520	08-05	9039		3/4/2005	D:ALLOCATION FACTOR		933.97	0.00	0.00	
GJ	LD	001545	09-05	9039		4/5/2005	D:ALLOCATION FACTOR		1,254.77	0.00	0.00	
GJ	LD	001580	10-05	9039		5/6/2005	D:ALLOCATION FACTOR		1,065.07	0.00	0.00	
GJ	LD	001611	11-05	9039		6/2/2005	D:ALLOCATION FACTOR		649.83	0.00	0.00	
GJ	LD	001641	12-05	9039		7/13/2005	D:ALLOCATION FACTOR		1,326.24	0.00	0.00	
GJ	LD	001717	01-06	9039		8/17/2005	D:ALLOCATION FACTOR		483.51	0.00	0.00	
GJ	LD	001740	02-06	9039		9/12/2005	D:ALLOCATION FACTOR		1,072.54	0.00	0.00	
GJ	LD	001775	03-06	9039		10/19/2005	D:ALLOCATION FACTOR		2,359.50	0.00	0.00	
GJ	GL	001791	04-06	JE04-2		11/3/2005	KP ERROR ACCT#		0.00	17.96	17.96	
GJ	LD	001805	04-06	9039		11/10/2005	D:ALLOCATION FACTOR		752.44	0.00	0.00	

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Acct:	Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance	
	Type	Type	Nbr	Ent	Nbr	Date						
Acct: 903921	GJ	LD	001837	05-06	9039	12/3/2005	D:ALLOCATION FACTOR		870.21	0.00		
	GJ	LD	001865	06-06	9039	1/10/2006	D:ALLOCATION FACTOR		1,077.85	0.00		
	Sub: 20											
	GJ	LD	001520	07-05	9039	2/3/2005	D:ALLOCATION FACTOR	Water	671.87	0.00		
	GJ	LD	001545	08-05	9039	3/4/2005	D:ALLOCATION FACTOR		687.24	0.00		
	GJ	LD	001580	09-05	9039	4/5/2005	D:ALLOCATION FACTOR		923.28	0.00		
	GJ	LD	001611	10-05	9039	5/6/2005	D:ALLOCATION FACTOR		783.69	0.00		
	GJ	LD	001641	11-05	9039	6/2/2005	D:ALLOCATION FACTOR		478.15	0.00		
	GJ	LD	001679	12-05	9039	7/13/2005	D:ALLOCATION FACTOR		975.87	0.00		
	GJ	LD	001717	01-06	9039	8/17/2005	D:ALLOCATION FACTOR		355.78	0.00		
Acct: 903921	PO	R	054091	02-06		8/23/2005	NON STOCK DIRECTLY CHARGED TO		263.36	0.00		
	GJ	LD	001775	03-06	9039	10/19/2005	D:ALLOCATION FACTOR		1,736.16	0.00		
	GJ	LD	001805	04-06	9039	11/10/2005	D:ALLOCATION FACTOR		553.66	0.00		
	GJ	LD	001837	05-06	9039	12/13/2005	D:ALLOCATION FACTOR		640.32	0.00		
	GJ	LD	001865	06-06	9039	1/10/2006	D:ALLOCATION FACTOR		793.10	0.00		
	Sub: 30											
	GJ	LD	001520	07-05	9039	2/3/2005	D:ALLOCATION FACTOR	Cable	881.51	0.00		
	GJ	LD	001545	08-05	9039	3/4/2005	D:ALLOCATION FACTOR		901.68	0.00		
	GJ	LD	001580	09-05	9039	4/5/2005	D:ALLOCATION FACTOR		1,211.39	0.00		
	GJ	LD	001611	10-05	9039	5/6/2005	D:ALLOCATION FACTOR		1,028.24	0.00		
GJ	LD	001641	11-05	9039	6/2/2005	D:ALLOCATION FACTOR		627.36	0.00			
GJ	LD	001679	12-05	9039	7/13/2005	D:ALLOCATION FACTOR		1,280.38	0.00			
GJ	LD	001717	01-06	9039	8/17/2005	D:ALLOCATION FACTOR		466.79	0.00			
GJ	LD	001740	02-06	9039	9/12/2005	D:ALLOCATION FACTOR		1,035.46	0.00			
GJ	LD	001775	03-06	9039	10/19/2005	D:ALLOCATION FACTOR		2,277.92	0.00			
GJ	LD	001805	04-06	9039	11/10/2005	D:ALLOCATION FACTOR		726.41	0.00			
GJ	LD	001837	05-06	9039	12/13/2005	D:ALLOCATION FACTOR		840.13	0.00			
GJ	LD	001865	06-06	9039	1/10/2006	D:ALLOCATION FACTOR		1,040.59	0.00			
Sub: 40												
IN	CT		049007	07-05	904	1/26/2005	Summary Release	General	703.89	0.00		
GJ	LS		001520	07-05	9039	2/3/2005	S:ALLOCATION FACTOR		0.00	2,466.47		
PO	R		049110	07-05		1/27/2005	NON STOCK DIRECTLY CHARGED TO		1,633.34	0.00		
AP	VO		038939	07-05	044762	1/27/2005	Summary Release		129.24	0.00		
IN	CT		049765	08-05	907	2/25/2005	Summary Release		716.41	0.00		
GJ	LS		001545	08-05	9039	3/4/2005	S:ALLOCATION FACTOR		0.00	2,522.89		
PO	R		049751	08-05		2/25/2005	NON STOCK DIRECTLY CHARGED TO		1,639.67	0.00		
AP	VO		039418	08-05	045332	2/25/2005	Summary Release		166.81	0.00		

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Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Type	Type	Nbr	Ent	Nbr	Date					
IN	CT	050496	09-05	919	3/30/2005	Summary Release		277.69	0.00	
GJ	LS	001580	09-05	9039	4/5/2005	S:ALLOCATION FACTOR		0.00	3,389.44	
PO	R	050301	09-05		3/29/2005	NON STOCK DIRECTLY CHARGED TO		3,111.76	0.00	
AP	VO	039457	09-05	046390	3/2/2005	Summary Release		-0.01	0.00	
IN	CT	051129	10-05	921	4/25/2005	Summary Release		160.71	0.00	
GJ	LS	001611	10-05	9039	5/6/2005	S:ALLOCATION FACTOR		0.00	2,877.00	
PO	R	051133	10-05		4/29/2005	NON STOCK DIRECTLY CHARGED TO		2,615.98	0.00	
AP	VO	040392	10-05	046529	4/27/2005	Summary Release		100.31	0.00	
IN	CT	051762	11-05	928	5/20/2005	Summary Release		533.68	0.00	
GJ	LS	001641	11-05	9039	6/2/2005	S:ALLOCATION FACTOR		0.00	1,755.34	
PO	R	051834	11-05		5/31/2005	NON STOCK DIRECTLY CHARGED TO		1,136.37	0.00	
AP	VO	040812	11-05	047040	5/20/2005	Summary Release		85.29	0.00	
IN	CT	052670	12-05	919	6/22/2005	Summary Release		635.99	0.00	
GJ	LS	001679	12-05	9039	7/13/2005	S:ALLOCATION FACTOR		0.00	3,582.49	
PO	R	052672	12-05		6/27/2005	NON STOCK DIRECTLY CHARGED TO		2,946.50	0.00	
IN	CT	053141	01-06	918	7/14/2005	Summary Release		318.16	0.00	
GJ	LS	001717	01-06	9039	8/17/2005	S:ALLOCATION FACTOR		0.00	1,306.08	
PO	R	053242	01-06		7/19/2005	NON STOCK DIRECTLY CHARGED TO		987.92	0.00	
IN	CT	053796	02-06	913	8/8/2005	Summary Release		303.92	0.00	
GJ	LS	001740	02-06	9039	9/12/2005	S:ALLOCATION FACTOR		0.00	2,897.20	
PO	R	054202	02-06		8/26/2005	NON STOCK DIRECTLY CHARGED TO		2,561.96	0.00	
AP	VO	042532	02-06	049136	8/26/2005	Summary Release		31.32	0.00	
IN	CT	055191	03-06	932	9/29/2005	Summary Release		730.18	0.00	
GJ	LS	001775	03-06	9039	10/19/2005	S:ALLOCATION FACTOR		0.00	6,373.58	
PO	R	055179	03-06		9/29/2005	Summary Release		5,615.80	0.00	
AP	VO	042815	03-06	049461	9/13/2005	Summary Release		27.60	0.00	
IN	CT	056004	04-06	913	10/27/2005	Summary Release		94.52	0.00	
GJ	LS	001805	04-06	9039	11/10/2005	S:ALLOCATION FACTOR		0.00	2,032.51	
PO	R	055950	04-06		10/27/2005	NON STOCK DIRECTLY CHARGED TO		1,857.05	0.00	
AP	VO	043700	04-06	050501	10/26/2005	Summary Release		80.94	0.00	
IN	CT	056737	05-06	914	11/28/2005	Summary Release		377.70	0.00	
GJ	GL	001830	05-06	JE05-2	12/8/2005	RECORD EFT FOR W-2'S		181.75	0.00	
GJ	LS	001837	05-06	9039	12/13/2005	S:ALLOCATION FACTOR		0.00	2,350.66	
PO	R	056556	05-06		11/18/2005	NON STOCK DIRECTLY CHARGED TO		1,857.42	0.00	
AP	VO	043751	05-06	050567	10/28/2005	Summary Release		-66.21	0.00	
GJ	LS	001865	06-06	9039	1/10/2006	S:ALLOCATION FACTOR		0.00	2,911.54	
PO	R	057408	06-06		12/28/2005	NON STOCK DIRECTLY CHARGED TO		2,911.54	0.00	
Acct 903921 Total							17,107.30	69,193.76	34,483.16	51,817.90 ***

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Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Beginning	Debit	Credit	Ending
Type	Type	Nbr	Ent	Nbr	Date	Description	Balance	Amount	Amount	Balance
Acct: 904000 BAD DEBTS EXPENSE										
GJ	LD	001520	07-05	9040	2/3/2005	D:ALLOCATION FACTOR		4,314.06	0.00	Electric
GJ	LD	001545	08-05	9040	3/4/2005	D:ALLOCATION FACTOR		4,314.06	0.00	
GJ	LD	001580	09-05	9040	4/5/2005	D:ALLOCATION FACTOR		4,314.06	0.00	
GJ	LD	001611	10-05	9040	5/6/2005	D:ALLOCATION FACTOR		4,314.06	0.00	
GJ	LD	001641	11-05	9040	6/2/2005	D:ALLOCATION FACTOR		4,314.06	0.00	
GJ	LD	001679	12-05	9040	7/13/2005	D:ALLOCATION FACTOR		55,944.43	0.00	
GJ	LD	001717	01-06	9040	8/17/2005	D:ALLOCATION FACTOR		4,580.81	0.00	
GJ	LD	001740	02-06	9040	9/12/2005	D:ALLOCATION FACTOR		2,247.74	0.00	
GJ	LD	001775	03-06	9040	10/19/2005	D:ALLOCATION FACTOR		4,583.56	0.00	
GJ	LD	001805	04-06	9040	11/10/2005	D:ALLOCATION FACTOR		4,583.56	0.00	
GJ	LD	001837	05-06	9040	12/13/2005	D:ALLOCATION FACTOR		4,583.56	0.00	
GJ	LD	001865	06-06	9040	1/10/2006	D:ALLOCATION FACTOR		4,583.56	0.00	
Sub: 10										
Acct: 904000 BAD DEBTS EXPENSE										
GJ	LD	001520	07-05	9040	2/3/2005	D:ALLOCATION FACTOR		840.85	0.00	Water
GJ	LD	001545	08-05	9040	3/4/2005	D:ALLOCATION FACTOR		840.85	0.00	
GJ	LD	001580	09-05	9040	4/5/2005	D:ALLOCATION FACTOR		840.85	0.00	
GJ	LD	001611	10-05	9040	5/6/2005	D:ALLOCATION FACTOR		840.85	0.00	
GJ	LD	001641	11-05	9040	6/2/2005	D:ALLOCATION FACTOR		840.85	0.00	
GJ	LD	001679	12-05	9040	7/13/2005	D:ALLOCATION FACTOR		10,904.08	0.00	
GJ	LD	001717	01-06	9040	8/17/2005	D:ALLOCATION FACTOR		892.84	0.00	
GJ	LD	001740	02-06	9040	9/12/2005	D:ALLOCATION FACTOR		438.10	0.00	
GJ	LD	001775	03-06	9040	10/19/2005	D:ALLOCATION FACTOR		893.38	0.00	
GJ	LD	001805	04-06	9040	11/10/2005	D:ALLOCATION FACTOR		893.38	0.00	
GJ	LD	001837	05-06	9040	12/13/2005	D:ALLOCATION FACTOR		893.38	0.00	
GJ	LD	001865	06-06	9040	1/10/2006	D:ALLOCATION FACTOR		893.38	0.00	
Sub: 20										
Acct: 904000 BAD DEBTS EXPENSE										
GJ	LD	001520	07-05	9040	2/3/2005	D:ALLOCATION FACTOR		1,120.09	0.00	Cable
GJ	LD	001545	08-05	9040	3/4/2005	D:ALLOCATION FACTOR		1,120.09	0.00	
GJ	LD	001580	09-05	9040	4/5/2005	D:ALLOCATION FACTOR		1,120.09	0.00	
GJ	LD	001611	10-05	9040	5/6/2005	D:ALLOCATION FACTOR		1,120.09	0.00	
GJ	LD	001641	11-05	9040	6/2/2005	D:ALLOCATION FACTOR		1,120.09	0.00	
GJ	LD	001679	12-05	9040	7/13/2005	D:ALLOCATION FACTOR		14,525.20	0.00	
GJ	LD	001717	01-06	9040	8/17/2005	D:ALLOCATION FACTOR		1,189.35	0.00	
GJ	LD	001740	02-06	9040	9/12/2005	D:ALLOCATION FACTOR		583.60	0.00	
GJ	LD	001775	03-06	9040	10/19/2005	D:ALLOCATION FACTOR		1,190.06	0.00	
GJ	LD	001805	04-06	9040	11/10/2005	D:ALLOCATION FACTOR		1,190.06	0.00	
GJ	LD	001837	05-06	9040	12/13/2005	D:ALLOCATION FACTOR		1,190.06	0.00	

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Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance	
Type	Type	Nbr	Ent	Nbr	Date							
GJ	LD	001865	06-06	9040	1/10/2006		D:ALLOCATION FACTOR		1,190.06	0.00		
Sub: 40												
GJ	GL	001498	07-05	SE07-1	1/25/2005		ACCD BAD DEBTS		6,275.00	0.00		
GJ	LS	001520	07-05	9040	2/3/2005		S:ALLOCATION FACTOR		0.00	6,275.00		
GJ	GL	001533	08-05	SE08-1	3/1/2005		ACCD BAD DEBTS		6,275.00	0.00		
GJ	LS	001545	08-05	9040	3/4/2005		S:ALLOCATION FACTOR		0.00	6,275.00		
GJ	GL	001555	09-05	SE09-1	3/23/2005		ACCD BAD DEBTS		6,275.00	0.00		
GJ	LS	001580	09-05	9040	4/5/2005		S:ALLOCATION FACTOR		0.00	6,275.00		
GJ	GL	001587	10-05	SE10-1	4/27/2005		ACCD BAD DEBTS		6,275.00	0.00		
GJ	LS	001611	10-05	9040	5/6/2005		S:ALLOCATION FACTOR		0.00	6,275.00		
GJ	GL	001619	11-05	SE11-1	5/26/2005		ACCD BAD DEBTS		6,275.00	0.00		
GJ	LS	001641	11-05	9040	6/2/2005		S:ALLOCATION FACTOR		0.00	6,275.00		
GJ	GL	001665	12-05	SE12-1	7/6/2005		ACCD BAD DEBTS		81,373.71	0.00		
GJ	LS	001679	12-05	9040	7/13/2005		S:ALLOCATION FACTOR		0.00	81,373.71		
GJ	GL	001695	01-06	SE01-1	8/1/2005		ACCD BAD DEBTS		6,663.00	0.00		
GJ	LS	001717	01-06	9040	8/17/2005		S:ALLOCATION FACTOR		0.00	6,663.00		
GJ	GL	001722	02-06	SE02-1	9/1/2005		ACCD BAD DEBTS		6,667.00	3,397.56		
GJ	LS	001740	02-06	9040	9/12/2005		S:ALLOCATION FACTOR		0.00	3,269.44		
GJ	GL	001746	03-06	SE03-1	9/28/2005		ACCD BAD DEBTS		6,667.00	0.00		
GJ	LS	001775	03-06	9040	10/19/2005		S:ALLOCATION FACTOR		0.00	6,667.00		
GJ	GL	001787	04-06	SE04-1	11/3/2005		ACCD BAD DEBTS		6,667.00	0.00		
GJ	LS	001805	04-06	9040	11/10/2005		S:ALLOCATION FACTOR		0.00	6,667.00		
GJ	GL	001824	05-06	SE05-1	12/5/2005		ACCD BAD DEBTS		6,667.00	0.00		
GJ	LS	001837	05-06	9040	12/13/2005		S:ALLOCATION FACTOR		0.00	6,667.00		
GJ	GL	001848	06-06	SE06-1	1/4/2006		ACCD BAD DEBTS		6,667.00	0.00		
GJ	LS	001865	06-06	9040	1/10/2006		S:ALLOCATION FACTOR		0.00	6,667.00		
Acct 904000 Total									37,650.00	302,095.86	152,746.71	186,999.15 ***
INFORMATION TECHNOLOGIES PAYROSUB: 10 Acct 905100												
GJ	LD	001520	07-05	9051	2/3/2005		D:ALLOCATION FACTOR		12,411.97	0.00		
GJ	LD	001545	08-05	9051	3/4/2005		D:ALLOCATION FACTOR		11,798.99	0.00		
GJ	LD	001580	09-05	9051	4/5/2005		D:ALLOCATION FACTOR		17,769.09	0.00		
GJ	LD	001611	10-05	9051	5/6/2005		D:ALLOCATION FACTOR		11,685.85	0.00		
GJ	LD	001641	11-05	9051	6/2/2005		D:ALLOCATION FACTOR		12,651.88	0.00		
GJ	GL	001651	12-05	JE12-1	6/28/2005		RECLASS PR POSTED TO WRONG ACC		3,334.02	0.00		
GJ	LD	001679	12-05	9051	7/13/2005		D:ALLOCATION FACTOR		20,428.13	0.00		
GJ	LD	001717	01-06	9051	8/17/2005		D:ALLOCATION FACTOR		7,552.52	0.00		
GJ	LD	001740	02-06	9051	9/12/2005		D:ALLOCATION FACTOR		14,106.11	0.00		
Electric									12,411.97	0.00	0.00	0.00

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Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning	Debit	Credit	Ending
Type	Type	Nbr	Ent	Nbr	Date		Balance	Amount	Amount	Balance
GJ	LD	001775	03-06	9051	10/19/2005	D:ALLOCATION FACTOR		20,816.21	0.00	
GJ	LD	001805	04-06	9051	11/10/2005	D:ALLOCATION FACTOR		13,587.27	0.00	
GJ	LD	001837	05-06	9051	12/13/2005	D:ALLOCATION FACTOR		13,882.08	0.00	
GJ	LD	001865	06-06	9051	1/10/2006	D:ALLOCATION FACTOR		13,700.59	0.00	
Acct: 905100 INFORMATION TECHNOLOGIES PAYROSUB: 20										
GJ	LD	001520	07-05	9051	2/3/2005	D:ALLOCATION FACTOR		9,132.96	0.00	
GJ	LD	001545	08-05	9051	3/4/2005	D:ALLOCATION FACTOR		8,681.92	0.00	
GJ	LD	001580	09-05	9051	4/5/2005	D:ALLOCATION FACTOR		13,074.83	0.00	
GJ	LD	001611	10-05	9051	5/6/2005	D:ALLOCATION FACTOR		8,598.67	0.00	
GJ	LD	001641	11-05	9051	6/2/2005	D:ALLOCATION FACTOR		9,309.49	0.00	
GJ	GL	001651	12-05	JE12-1	6/28/2005	RECLASS PR POSTED TO WRONG ACC		2,453.23	0.00	
GJ	LD	001679	12-05	9051	7/13/2005	D:ALLOCATION FACTOR		15,031.40	0.00	
GJ	LD	001717	01-06	9051	8/17/2005	D:ALLOCATION FACTOR		5,557.29	0.00	
GJ	LD	001740	02-06	9051	9/12/2005	D:ALLOCATION FACTOR		10,379.54	0.00	
GJ	LD	001775	03-06	9051	10/19/2005	D:ALLOCATION FACTOR		15,316.95	0.00	
GJ	LD	001805	04-06	9051	11/10/2005	D:ALLOCATION FACTOR		9,997.76	0.00	
GJ	LD	001837	05-06	9051	12/13/2005	D:ALLOCATION FACTOR		10,214.69	0.00	
GJ	LD	001865	06-06	9051	1/10/2006	D:ALLOCATION FACTOR		10,081.15	0.00	
Acct: 905100 INFORMATION TECHNOLOGIES PAYROSUB: 30										
GJ	LD	001520	07-05	9051	2/3/2005	D:ALLOCATION FACTOR		11,982.82	0.00	
GJ	LD	001545	08-05	9051	3/4/2005	D:ALLOCATION FACTOR		11,391.03	0.00	
GJ	LD	001580	09-05	9051	4/5/2005	D:ALLOCATION FACTOR		17,154.71	0.00	
GJ	LD	001611	10-05	9051	5/6/2005	D:ALLOCATION FACTOR		11,281.80	0.00	
GJ	LD	001641	11-05	9051	6/2/2005	D:ALLOCATION FACTOR		12,214.44	0.00	
GJ	GL	001651	12-05	JE12-1	6/28/2005	RECLASS PR POSTED TO WRONG ACC		3,218.75	0.00	
GJ	LD	001679	12-05	9051	7/13/2005	D:ALLOCATION FACTOR		19,721.81	0.00	
GJ	LD	001717	01-06	9051	8/17/2005	D:ALLOCATION FACTOR		7,291.39	0.00	
GJ	LD	001740	02-06	9051	9/12/2005	D:ALLOCATION FACTOR		13,618.38	0.00	
GJ	LD	001775	03-06	9051	10/19/2005	D:ALLOCATION FACTOR		20,096.46	0.00	
GJ	LD	001805	04-06	9051	11/10/2005	D:ALLOCATION FACTOR		13,117.47	0.00	
GJ	LD	001837	05-06	9051	12/13/2005	D:ALLOCATION FACTOR		13,402.10	0.00	
GJ	LD	001865	06-06	9051	1/10/2006	D:ALLOCATION FACTOR		13,226.87	0.00	
Acct: 905100 INFORMATION TECHNOLOGIES PAYROSUB: 40										
GJ	GL	001497	07-05		1/20/2005		General	33,527.75	0.00	
GJ	LS	001520	07-05	9051	2/3/2005	S:ALLOCATION FACTOR		0.00	33,527.75	
GJ	GL	001524	08-05		2/17/2005			31,871.94	0.00	
GJ	LS	001545	08-05	9051	3/4/2005	S:ALLOCATION FACTOR		0.00	31,871.94	
GJ	GL	001562	09-05		3/31/2005			47,998.63	0.00	

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Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Type	Type	Nbr	Ent	Nbr	Date					
GJ	LS	001580	09-05	9051	4/5/2005	S:ALLOCATION FACTOR	0.00	0.00	47,998.63	0.00
GJ	GL	001590	10-05		4/28/2005		31,566.32	0.00	0.00	31,566.32
GJ	LS	001611	10-05	9051	5/6/2005	S:ALLOCATION FACTOR	0.00	0.00	0.00	0.00
GJ	GL	001629	11-05		5/26/2005		34,175.81	0.00	0.00	34,175.81
GJ	LS	001641	11-05	9051	6/2/2005	S:ALLOCATION FACTOR	0.00	0.00	0.00	0.00
GJ	GL	001675	12-05	PAYACC12-1	7/13/2005	YEAR END PAYROLL ACCRUAL	55,181.34	0.00	0.00	55,181.34
GJ	LS	001679	12-05	9051	7/13/2005	S:ALLOCATION FACTOR	0.00	0.00	0.00	0.00
GJ	GL	001689	01-06	RPAVACC01	7/29/2005	REVERSE EOY PAYROLL ACCRUAL	37,798.86	0.00	17,397.66	17,397.66
GJ	LS	001717	01-06	9051	8/17/2005	S:ALLOCATION FACTOR	0.00	0.00	20,401.20	20,401.20
GJ	GL	001721	02-06		8/18/2005		38,104.03	0.00	0.00	38,104.03
GJ	LS	001740	02-06	9051	9/12/2005	S:ALLOCATION FACTOR	0.00	0.00	0.00	0.00
GJ	GL	001745	03-06	JE03-4	9/28/2005	REV PAYROLL POSTED TWICE 9-1-5	75,132.80	0.00	18,903.18	18,903.18
GJ	LS	001775	03-06	9051	10/19/2005	S:ALLOCATION FACTOR	0.00	0.00	56,229.62	56,229.62
GJ	GL	001780	04-06		10/27/2005		36,702.50	0.00	0.00	36,702.50
GJ	LS	001805	04-06	9051	11/10/2005	S:ALLOCATION FACTOR	0.00	0.00	0.00	0.00
GJ	GL	001812	05-06		11/23/2005		37,498.87	0.00	0.00	37,498.87
GJ	LS	001837	05-06	9051	12/13/2005	S:ALLOCATION FACTOR	0.00	0.00	0.00	0.00
GJ	GL	001855	06-06		12/22/2005		37,008.61	0.00	0.00	37,008.61
GJ	LS	001865	06-06	9051	1/10/2006	S:ALLOCATION FACTOR	0.00	0.00	0.00	0.00
Acct: 905100 Total							207,654.65	965,840.08	496,567.46	676,927.27

Acct:	905110	I T GIS Payroll	Sub:	10	Electric	0.00	0.00	0.00	*
		07-05				0.00	0.00	0.00	*
		08-05				0.00	0.00	0.00	*
		09-05				0.00	0.00	0.00	*
		10-05				0.00	0.00	0.00	*
		11-05				0.00	0.00	0.00	*
		12-05				0.00	0.00	0.00	*
Acct:	905110	I T GIS Payroll	Sub:	20	Water	0.00	0.00	0.00	*
		07-05				0.00	0.00	0.00	*
		08-05				0.00	0.00	0.00	*
		09-05				0.00	0.00	0.00	*
		10-05				0.00	0.00	0.00	*
		11-05				0.00	0.00	0.00	*
		12-05				0.00	0.00	0.00	*
Acct:	905110	I T GIS Payroll	Sub:	30	Cable	0.00	0.00	0.00	*
		07-05				0.00	0.00	0.00	*
		08-05				0.00	0.00	0.00	*

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Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Type	Type	Nbr	Ent	Nbr	Date						
Acct: 905110 I T GIS Payroll											
			07-05		Sub: 40		General				
			08-05						0.00	0.00	
			09-05						0.00	0.00	
			10-05						0.00	0.00	
			11-05						0.00	0.00	
			12-05						0.00	0.00	
Total											
								0.00	0.00	0.00	
Acct: 905120 I T CIS Payroll											
			07-05		Sub: 10		Electric				
			08-05						0.00	0.00	
			09-05						0.00	0.00	
			10-05						0.00	0.00	
			11-05						0.00	0.00	
			12-05						0.00	0.00	
Total											
									0.00	0.00	
Acct: 905120 I T CIS Payroll											
			07-05		Sub: 20		Water				
			08-05						0.00	0.00	
			09-05						0.00	0.00	
			10-05						0.00	0.00	
			11-05						0.00	0.00	
			12-05						0.00	0.00	
Total											
									0.00	0.00	
Acct: 905120 I T CIS Payroll											
			07-05		Sub: 30		Cable				
			08-05						0.00	0.00	
			09-05						0.00	0.00	
			10-05						0.00	0.00	
			11-05						0.00	0.00	
			12-05						0.00	0.00	
Total											
									0.00	0.00	
Acct: 905120 I T CIS Payroll											
			07-05		Sub: 40		General				
			08-05						0.00	0.00	
			09-05						0.00	0.00	
			10-05						0.00	0.00	
			11-05						0.00	0.00	
			12-05						0.00	0.00	
Total											
									0.00	0.00	
Acct: 905120 I T CIS Payroll											
			07-05		Sub: 40		General				
			08-05						0.00	0.00	
			09-05						0.00	0.00	
			10-05						0.00	0.00	
			11-05						0.00	0.00	
			12-05						0.00	0.00	
Total											
									0.00	0.00	

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Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Type	Type	Nbr	Ent	Nbr	Date					
GJ	LS	001580	09-05	90512	4/5/2005	S:ALLOCATION FACTOR	0.00	0.00	2,686.00	0.00
GJ	GL	001590	10-05		4/28/2005		3,160.00	0.00	0.00	3,160.00
GJ	LS	001611	10-05	90512	5/6/2005	S:ALLOCATION FACTOR	0.00	0.00	3,160.00	0.00
GJ	GL	001629	11-05		5/26/2005		3,160.00	0.00	0.00	3,160.00
GJ	LS	001641	11-05	90512	6/2/2005	S:ALLOCATION FACTOR	0.00	0.00	3,160.00	0.00
			12-05							
Acct: 905120 Total							0.00	18,012.00	18,012.00	0.00

Balance Sheet										
Acct:	GIS EXPENSES		Sub: 01							
GJ	LD	001520	07-05	9052	2/3/2005	D:ALLOCATION FACTOR	0.00	0.00	0.00	0.00
			08-05				0.00	0.00	0.00	0.00
			09-05	9052	4/5/2005	D:ALLOCATION FACTOR	6,515.52	0.00	0.00	6,515.52
			10-05				0.00	0.00	0.00	0.00
			11-05				0.00	0.00	0.00	0.00
			12-05				0.00	0.00	0.00	0.00
			01-06				0.00	0.00	0.00	0.00
			02-06				0.00	0.00	0.00	0.00
			03-06				0.00	0.00	0.00	0.00
			04-06				8,851.77	0.00	0.00	8,851.77
			04-06				5,632.62	0.00	0.00	5,632.62
			05-06				0.00	0.00	5,520.78	0.00
			06-06				485.88	0.00	0.00	485.88
			07-05				1,446.44	0.00	0.00	1,446.44
			08-05				0.00	0.00	0.00	0.00
			09-05				4,794.24	0.00	0.00	4,794.24
			10-05				0.00	0.00	0.00	0.00
			11-05				0.00	0.00	0.00	0.00
			12-05				0.00	0.00	0.00	0.00
			01-06				0.00	0.00	0.00	0.00

Balance Sheet										
Acct:	GIS EXPENSES		Sub: 20							
GJ	GL	001791	04-06	JE04-2	11/3/2005	KP ERROR ACCT#	0.00	0.00	0.00	0.00
GJ	LD	001805	04-06	9052	11/10/2005	D:ALLOCATION FACTOR	8,851.77	0.00	0.00	8,851.77
GJ	LD	001837	05-06	9052	12/13/2005	D:ALLOCATION FACTOR	5,632.62	0.00	0.00	5,632.62
GJ	LD	001865	06-06	9052	1/10/2006	D:ALLOCATION FACTOR	0.00	0.00	5,520.78	0.00
			06-06				485.88	0.00	0.00	485.88
			07-05				1,446.44	0.00	0.00	1,446.44
			08-05				0.00	0.00	0.00	0.00
			09-05				4,794.24	0.00	0.00	4,794.24
			10-05				0.00	0.00	0.00	0.00
			11-05				0.00	0.00	0.00	0.00
			12-05				0.00	0.00	0.00	0.00
			01-06				0.00	0.00	0.00	0.00

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Acct:	Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning	Debit	Credit	Ending
	Type	Type	Nbr	Ent	Nbr	Date		Balance	Amount	Amount	Balance
				02-06					0.00	0.00	*
				03-06					0.00	0.00	*
GJ	LD		001805	04-06	9052	11/10/2005	D:ALLOCATION FACTOR		4,144.58	0.00	
GJ	LD		001837	05-06	9052	12/13/2005	D:ALLOCATION FACTOR		0.00	4,062.29	
GJ	LD		001865	06-06	9052	1/10/2006	D:ALLOCATION FACTOR		357.52	0.00	
Acct: 905200						Sub: 30					
						2/3/2005	D:ALLOCATION FACTOR		1,897.80	0.00	
GJ	LD		001520	07-05	9052				0.00	0.00	*
GJ	LD		001580	08-05					6,290.24	0.00	
				09-05	9052	4/5/2005	D:ALLOCATION FACTOR		0.00	0.00	*
				10-05					0.00	0.00	*
				11-05					0.00	0.00	*
				12-05					0.00	0.00	*
				01-06					0.00	0.00	*
				02-06					0.00	0.00	*
				03-06					0.00	0.00	*
GJ	LD		001805	04-06	9052	11/10/2005	D:ALLOCATION FACTOR		5,437.86	0.00	
GJ	LD		001837	05-06	9052	12/13/2005	D:ALLOCATION FACTOR		0.00	5,329.90	
GJ	LD		001865	06-06	9052	1/10/2006	D:ALLOCATION FACTOR		469.09	0.00	
Acct: 905200						Sub: 40					
						2/3/2005	S:ALLOCATION FACTOR	General	0.00	5,310.00	
GJ	LS		001520	07-05	9052				5,310.00	0.00	*
AP	VO		038785	07-05	044582	1/19/2005	Summary Release		0.00	0.00	
				08-05					0.00	0.00	*
GJ	LS		001580	09-05	9052	4/5/2005	S:ALLOCATION FACTOR		0.00	17,600.00	
AP	VO		039516	09-05	045470	3/7/2005	Summary Release		17,600.00	0.00	
				10-05					0.00	0.00	*
				11-05					0.00	0.00	*
				12-05					0.00	0.00	*
				01-06					0.00	0.00	*
				02-06					0.00	0.00	*
				03-06					0.00	0.00	*
GJ	LS		001805	04-06	9052	11/10/2005	S:ALLOCATION FACTOR		0.00	15,215.06	
PO	R		056005	04-06		10/27/2005	NON STOCK DIRECTLY CHARGED TO		7,997.60	0.00	
AP	VO		043345	04-06	050084	10/10/2005	Summary Release		7,217.46	0.00	
GJ	GL		001821	05-06	JE05-1	12/5/2005	RECLASSMAP&PLOTTER		0.00	16,069.23	
GJ	LS		001837	05-06	9052	12/13/2005	S:ALLOCATION FACTOR		14,912.97	0.00	
AP	VO		044055	05-06	050915	11/15/2005	Summary Release		1,156.26	0.00	
GJ	LS		001865	06-06	9052	1/10/2006	S:ALLOCATION FACTOR		0.00	1,312.49	
AP	VO		044391	06-06	051311	12/7/2005	Summary Release		1,312.49	0.00	

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Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Type	Type	Nbr	Ent	Nbr	Date					
Acct: 905210 CIS EXPENSES							Sub: 01	Balance Sheet		
			07-05				0.00		0.00	*
			08-05				0.00		0.00	*
			09-05				0.00		0.00	*
			10-05				0.00		0.00	*
GJ	GL	001638		JE11-2	6/2/2005	KP ERROR ACCT#		0.00	14,938.90	
PO	R	051352			5/9/2005	NON STOCK DIRECTLY CHARGED TO		14,938.90	0.00	*
			12-05					0.00	0.00	*
Acct: 905210 CIS EXPENSES							Sub: 10	Electric		
GJ	LD	001520	07-05	90521	2/3/2005	D:ALLOCATION FACTOR		3,285.16	0.00	
GJ	LD	001545	08-05	90521	3/4/2005	D:ALLOCATION FACTOR		4,149.66	0.00	
GJ	LD	001580	09-05	90521	4/5/2005	D:ALLOCATION FACTOR		3,783.91	0.00	
GJ	LD	001611	10-05	90521	5/6/2005	D:ALLOCATION FACTOR		2,479.84	0.00	
GJ	GL	001638	11-05	JE11-2	6/2/2005	KP ERROR ACCT#		14,938.90	0.00	
GJ	LD	001641	11-05	90521	6/2/2005	D:ALLOCATION FACTOR		7,957.80	0.00	
GJ	LD	001679	12-05	90521	7/13/2005	D:ALLOCATION FACTOR		4,164.42	0.00	
GJ	LD	001717	01-06	90521	8/17/2005	D:ALLOCATION FACTOR		2,728.03	0.00	
GJ	LD	001740	02-06	90521	9/12/2005	D:ALLOCATION FACTOR		6,455.85	0.00	
GJ	LD	001775	03-06	90521	10/19/2005	D:ALLOCATION FACTOR		3,036.38	0.00	
GJ	LD	001805	04-06	90521	11/10/2005	D:ALLOCATION FACTOR		3,884.96	0.00	
GJ	LD	001837	05-06	90521	12/13/2005	D:ALLOCATION FACTOR		7,212.80	0.00	
GJ	LD	001865	06-06	90521	1/10/2006	D:ALLOCATION FACTOR		2,373.74	0.00	
Acct: 905210 CIS EXPENSES							Sub: 20	Water		
GJ	LD	001520	07-05	90521	2/3/2005	D:ALLOCATION FACTOR		2,417.28	0.00	
GJ	LD	001545	08-05	90521	3/4/2005	D:ALLOCATION FACTOR		3,053.39	0.00	
GJ	LD	001580	09-05	90521	4/5/2005	D:ALLOCATION FACTOR		2,784.27	0.00	
GJ	LD	001611	10-05	90521	5/6/2005	D:ALLOCATION FACTOR		1,824.71	0.00	
GJ	LD	001641	11-05	90521	6/2/2005	D:ALLOCATION FACTOR		5,856.50	0.00	
GJ	LD	001679	12-05	90521	7/13/2005	D:ALLOCATION FACTOR		3,064.26	0.00	
GJ	LD	001717	01-06	90521	8/17/2005	D:ALLOCATION FACTOR		2,007.34	0.00	
GJ	LD	001740	02-06	90521	9/12/2005	D:ALLOCATION FACTOR		4,750.33	0.00	
GJ	LD	001775	03-06	90521	10/19/2005	D:ALLOCATION FACTOR		2,234.22	0.00	
GJ	LD	001805	04-06	90521	11/10/2005	D:ALLOCATION FACTOR		2,858.63	0.00	
GJ	LD	001837	05-06	90521	12/13/2005	D:ALLOCATION FACTOR		5,307.31	0.00	
GJ	LD	001865	06-06	90521	1/10/2006	D:ALLOCATION FACTOR		1,746.65	0.00	
Acct: 905210 CIS EXPENSES							Sub: 30	Cable		
							Total	112,647.87	79,271.52	33,376.35 ***

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Acct:	Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance	
	Type	Type	Nbr	Ent	Nbr	Date						
Acct: 905210 CIS EXPENSES	GJ	LD	001520	07-05	90521	2/3/2005	D:ALLOCATION FACTOR		3,171.57	0.00		
	GJ	LD	001545	08-05	90521	3/4/2005	D:ALLOCATION FACTOR		4,006.18	0.00		
	GJ	LD	001580	09-05	90521	4/5/2005	D:ALLOCATION FACTOR		3,653.08	0.00		
	GJ	LD	001611	10-05	90521	5/6/2005	D:ALLOCATION FACTOR		2,394.11	0.00		
	GJ	LD	001641	11-05	90521	6/2/2005	D:ALLOCATION FACTOR		7,682.66	0.00		
	GJ	LD	001679	12-05	90521	7/13/2005	D:ALLOCATION FACTOR		4,020.44	0.00		
	GJ	LD	001717	01-06	90521	8/17/2005	D:ALLOCATION FACTOR		2,633.71	0.00		
	GJ	LD	001740	02-06	90521	9/12/2005	D:ALLOCATION FACTOR		6,232.64	0.00		
	GJ	LD	001775	03-06	90521	10/19/2005	D:ALLOCATION FACTOR		2,931.40	0.00		
	GJ	LD	001805	04-06	90521	11/10/2005	D:ALLOCATION FACTOR		3,750.63	0.00		
	GJ	LD	001837	05-06	90521	12/13/2005	D:ALLOCATION FACTOR		6,963.41	0.00		
	GJ	LD	001865	06-06	90521	1/10/2006	D:ALLOCATION FACTOR		2,291.67	0.00		
							Sub: 40					
												General
	GJ	LS	001520	07-05	90521		2/3/2005	S:ALLOCATION FACTOR		0.00	8,874.01	
	AP	VO	038802	07-05	044617		1/19/2005	Summary Release		8,874.01	0.00	
	GJ	LS	001545	08-05	90521		3/4/2005	S:ALLOCATION FACTOR		0.00	11,209.23	
	AP	VO	039392	08-05	045306		2/24/2005	Summary Release		11,209.23	0.00	
	GJ	LS	001580	09-05	90521		4/5/2005	S:ALLOCATION FACTOR		0.00	10,221.26	
	AP	VO	039804	09-05	045818		3/9/2005	Summary Release		10,221.26	0.00	
GJ	LS	001611	10-05	90521		5/6/2005	S:ALLOCATION FACTOR		0.00	6,698.66		
AP	VO	040405	10-05	046543		4/5/2005	Summary Release		6,698.66	0.00		
GJ	LS	001641	11-05	90521		6/2/2005	S:ALLOCATION FACTOR		0.00	21,495.96		
AP	VO	040846	11-05	047089		5/23/2005	Summary Release		21,495.96	0.00		
GJ	LS	001679	12-05	90521		7/13/2005	S:ALLOCATION FACTOR		0.00	11,249.12		
AP	VO	041453	12-05	047818		6/13/2005	Summary Release		11,249.12	0.00		
GJ	LS	001717	01-06	90521		8/17/2005	S:ALLOCATION FACTOR		0.00	7,369.08		
AP	VO	041939	01-06	048391		6/29/2005	Summary Release		7,369.08	0.00		
GJ	LS	001740	02-06	90521		9/12/2005	S:ALLOCATION FACTOR		0.00	17,438.82		
AP	VO	042442	02-06	049023		8/22/2005	Summary Release		17,438.82	0.00		
GJ	LS	001775	03-06	90521		10/19/2005	S:ALLOCATION FACTOR		0.00	8,202.00		
AP	VO	043070	03-06	049750		9/26/2005	Summary Release		8,202.00	0.00		
GJ	LS	001805	04-06	90521		11/10/2005	S:ALLOCATION FACTOR		0.00	10,494.22		
AP	VO	043731	04-06	050547		10/27/2005	Summary Release		10,494.22	0.00		
GJ	LS	001837	05-06	90521		12/13/2005	S:ALLOCATION FACTOR		0.00	19,483.52		
AP	VO	044233	05-06	051123		11/29/2005	Summary Release		19,483.52	0.00		
GJ	LS	001865	06-06	90521		1/10/2006	S:ALLOCATION FACTOR		0.00	6,412.06		
AP	VO	044688	06-06	051661		12/22/2005	Summary Release		6,412.06	0.00		

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Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance	
Type	Type	Nbr	Ent	Nbr	Date						
Acct 905210 Total							105,195.25	308,173.68	154,086.84	259,282.09 ***	
Acct 905300 COMPUTER EXPENSE											
Sub: 10											
GJ	LD	001520	07-05	9053	2/3/2005	D:ALLOCATION FACTOR		11,032.87	0.00		
GJ	LD	001545	08-05	9053	3/4/2005	D:ALLOCATION FACTOR		1,951.76	0.00		
GJ	LD	001580	09-05	9053	4/5/2005	D:ALLOCATION FACTOR		4,529.02	0.00		
GJ	LD	001611	10-05	9053	5/6/2005	D:ALLOCATION FACTOR		0.00	9,131.70		
GJ	LD	001641	11-05	9053	6/2/2005	D:ALLOCATION FACTOR		4,805.99	0.00		
GJ	LD	001679	12-05	9053	7/13/2005	D:ALLOCATION FACTOR		17,995.31	0.00		
GJ	LD	001717	01-06	9053	8/17/2005	D:ALLOCATION FACTOR		1,137.05	0.00		
GJ	LD	001740	02-06	9053	9/12/2005	D:ALLOCATION FACTOR		5,845.79	0.00		
GJ	LD	001775	03-06	9053	10/19/2005	D:ALLOCATION FACTOR		1,203.35	0.00		
GJ	LD	001805	04-06	9053	11/10/2005	D:ALLOCATION FACTOR		4,555.61	0.00		
GJ	LD	001837	05-06	9053	12/13/2005	D:ALLOCATION FACTOR		8,251.71	0.00		
GJ	LD	001865	06-06	9053	1/10/2006	D:ALLOCATION FACTOR		1,321.91	0.00		
Sub: 20											
Acct 905300 COMPUTER EXPENSE											
Sub: 30											
GJ	LD	001520	07-05	9053	2/3/2005	D:ALLOCATION FACTOR		8,118.19	0.00		
GJ	LD	001545	08-05	9053	3/4/2005	D:ALLOCATION FACTOR		1,436.14	0.00		
GJ	LD	001580	09-05	9053	4/5/2005	D:ALLOCATION FACTOR		3,332.54	0.00		
GJ	LD	001611	10-05	9053	5/6/2005	D:ALLOCATION FACTOR		0.00	6,719.28		
GJ	LD	001641	11-05	9053	6/2/2005	D:ALLOCATION FACTOR		3,536.33	0.00		
GJ	LD	001679	12-05	9053	7/13/2005	D:ALLOCATION FACTOR		13,241.28	0.00		
GJ	LD	001717	01-06	9053	8/17/2005	D:ALLOCATION FACTOR		836.66	0.00		
GJ	LD	001740	02-06	9053	9/12/2005	D:ALLOCATION FACTOR		4,301.44	0.00		
GJ	LD	001775	03-06	9053	10/19/2005	D:ALLOCATION FACTOR		885.45	0.00		
GJ	LD	001805	04-06	9053	11/10/2005	D:ALLOCATION FACTOR		3,352.10	0.00		
GJ	LD	001837	05-06	9053	12/13/2005	D:ALLOCATION FACTOR		6,071.76	0.00		
GJ	LD	001865	06-06	9053	1/10/2006	D:ALLOCATION FACTOR		972.69	0.00		
Sub: 30											
Acct 905300 COMPUTER EXPENSE											
Sub: 30											
GJ	LD	001520	07-05	9053	2/3/2005	D:ALLOCATION FACTOR		10,651.40	0.00		
GJ	LD	001545	08-05	9053	3/4/2005	D:ALLOCATION FACTOR		1,884.29	0.00		
GJ	LD	001580	09-05	9053	4/5/2005	D:ALLOCATION FACTOR		4,372.43	0.00		
GJ	LD	001611	10-05	9053	5/6/2005	D:ALLOCATION FACTOR		0.00	8,815.97		
GJ	LD	001641	11-05	9053	6/2/2005	D:ALLOCATION FACTOR		4,639.82	0.00		
GJ	LD	001679	12-05	9053	7/13/2005	D:ALLOCATION FACTOR		17,373.10	0.00		
GJ	LD	001717	01-06	9053	8/17/2005	D:ALLOCATION FACTOR		1,097.74	0.00		
GJ	LD	001740	02-06	9053	9/12/2005	D:ALLOCATION FACTOR		5,643.66	0.00		
GJ	LD	001775	03-06	9053	10/19/2005	D:ALLOCATION FACTOR		1,161.75	0.00		

Jrnl		Tran	Bat	Per	Reference	Tran	Description	Beginning	Debit	Credit	Ending
Type	Type	Nbr		Ent	Nbr	Date		Balance	Amount	Amount	Balance
Acct: 905300	LD	001805		04-06	9053	11/10/2005	D:ALLOCATION FACTOR		4,398.09	0.00	
	LD	001837		05-06	9053	12/13/2005	D:ALLOCATION FACTOR		7,966.39	0.00	
	R	056684		05-06		11/29/2005	NON STOCK DIRECTLY CHARGED TO		19.95	0.00	
	LD	001865		06-06	9053	1/10/2006	D:ALLOCATION FACTOR		1,276.20	0.00	
											General
						Sub: 40					
	LS	001520		07-05	9053	2/3/2005	S:ALLOCATION FACTOR		0.00	29,802.46	
	R	049015		07-05		1/26/2005	NON STOCK DIRECTLY CHARGED TO		2,075.82	0.00	
	VO	038939		07-05	044762	1/27/2005	Summary Release		27,726.64	0.00	
	LS	001545		08-05	9053	3/4/2005	S:ALLOCATION FACTOR		0.00	5,272.19	
	R	049564		08-05		2/14/2005	NON STOCK DIRECTLY CHARGED TO		4,171.55	0.00	
	VO	039418		08-05	045332	2/25/2005	Summary Release		1,100.64	0.00	
	LS	001580		09-05	9053	4/5/2005	S:ALLOCATION FACTOR		0.00	12,233.99	
	R	050337		09-05		3/30/2005	NON STOCK DIRECTLY CHARGED TO		7,289.85	0.00	
	VO	039895		09-05	045937	3/29/2005	Summary Release		4,944.14	0.00	
	GL	001586		10-05	JE10-1	4/19/2005	RECLASS POMEROY CHG FROM JAN		0.00	27,050.77	
	LS	001611		10-05	9053	5/6/2005	S:ALLOCATION FACTOR		24,666.95	0.00	
	R	051125		10-05		4/29/2005	NON STOCK DIRECTLY CHARGED TO		1,251.59	0.00	
	VO	040392		10-05	046529	4/27/2005	Summary Release		1,132.23	0.00	
	LS	001641		11-05	9053	6/2/2005	S:ALLOCATION FACTOR		0.00	12,982.14	
	R	051849		11-05		5/31/2005	NON STOCK DIRECTLY CHARGED TO		11,456.92	0.00	
	VO	040884		11-05	047136	5/2/2005	Summary Release		1,525.22	0.00	
	LS	001679		12-05	9053	7/13/2005	S:ALLOCATION FACTOR		29,829.77	0.00	
	R	052620		12-05		6/24/2005	NON STOCK DIRECTLY CHARGED TO		18,779.92	0.00	
	VO	041493		12-05	047854	6/27/2005	Summary Release		0.00	3,071.45	
	LS	001717		01-06	9053	8/17/2005	S:ALLOCATION FACTOR		1,931.01	0.00	
	R	053401		01-06		7/26/2005	NON STOCK DIRECTLY CHARGED TO		1,140.44	0.00	
	VO	041981		01-06	048435	6/29/2005	Summary Release		0.00	2,195.83	
	AD	042313		02-06	048849	6/29/2005	Summary Release		1.10	0.00	
	CT	053793		02-06	910	8/8/2005	Summary Release		0.00	15,790.89	
	LS	001740		02-06	9053	9/12/2005	S:ALLOCATION FACTOR		0.00	0.00	
	R	054111		02-06		8/24/2005	NON STOCK DIRECTLY CHARGED TO		4,916.01	0.00	
	VO	042532		02-06	049136	8/26/2005	Summary Release		13,069.61	0.00	
	GL	001765		03-06	JE03-1	10/12/2005	RECLASS BELL SOUTH CHG JUL-SEP		0.00	3,250.55	
	LS	001775		03-06	9053	10/19/2005	S:ALLOCATION FACTOR		0.00	0.00	
	R	056087		03-06		9/27/2005	NON STOCK DIRECTLY CHARGED TO		1,591.24	0.00	
	VO	043040		03-06	049714	9/26/2005	Summary Release		0.00	2,907.90	
	GL	001781		04-06	CR04	10/30/2005	OCTOBER CASH RECEIPTS		0.00	0.00	
	LS	001805		04-06	9053	11/10/2005	S:ALLOCATION FACTOR		0.00	12,305.80	

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Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Type	Type	Nbr	Ent	Nbr	Date					
PO	R	055811	04-06		10/20/2005	NON STOCK DIRECTLY CHARGED TO		14,917.08	0.00	
AP	VO	043607	04-06	050384	10/21/2005	Summary Release		296.62	0.00	
AP	AD	044066	05-06	050928	11/15/2005	Summary Release		0.00	89.95	
IN	CT	056716	05-06	903	11/28/2005	Summary Release		22.69	0.00	
GJ	LS	001837	05-06	9053	12/13/2005	S:ALLOCATION FACTOR		0.00	22,289.86	
PO	R	056566	05-06		11/21/2005	NON STOCK DIRECTLY CHARGED TO		19,316.19	0.00	
AP	VO	044140	05-06	051006	11/18/2005	Summary Release		3,040.93	0.00	
GJ	LS	001865	06-06	9053	1/10/2006	S:ALLOCATION FACTOR		0.00	3,570.80	
PO	R	057350	06-06		12/22/2005	NON STOCK DIRECTLY CHARGED TO		3,327.71	0.00	
AP	VO	044534	06-06	051451	12/15/2005	Summary Release		243.09	0.00	
Acct 905300 Total							57,943.48	370,761.32	226,228.50	202,476.30 ***
Acct: 913000	PUBLISHING EXPENSE									
GJ	LD	001520	07-05	9130	2/3/2005	D:ALLOCATION FACTOR		167.35	0.00	
GJ	LD	001545	08-05	9130	3/4/2005	D:ALLOCATION FACTOR		47.15	0.00	
GJ	LD	001580	09-05	9130	4/5/2005	D:ALLOCATION FACTOR		135.89	0.00	
GJ	LD	001611	10-05	9130	5/6/2005	D:ALLOCATION FACTOR		82.41	0.00	
GJ	LD	001641	11-05	9130	6/2/2005	D:ALLOCATION FACTOR		957.14	0.00	
AP	VO	040811	11-05	047038	5/20/2005	Summary Release		5,873.10	0.00	
GJ	LD	001679	12-05	9130	7/13/2005	D:ALLOCATION FACTOR		740.24	0.00	
GJ	LD	001717	01-06	9130	8/17/2005	D:ALLOCATION FACTOR		2,770.14	0.00	
GJ	LD	001740	02-06	9130	9/12/2005	D:ALLOCATION FACTOR		125.46	0.00	
GJ	LD	001775	03-06	9130	10/19/2005	D:ALLOCATION FACTOR		54.65	0.00	
GJ	LD	001805	04-06	9130	11/10/2005	D:ALLOCATION FACTOR		89.27	0.00	
GJ	LD	001837	05-06	9130	12/13/2005	D:ALLOCATION FACTOR		93.29	0.00	
AP	VO	044235	05-06	051125	11/29/2005	Summary Release		1,947.24	0.00	
GJ	LD	001865	06-06	9130	1/10/2006	D:ALLOCATION FACTOR		701.04	0.00	
Acct: 913000	PUBLISHING EXPENSE									
GJ	LD	001520	07-05	9130	2/3/2005	D:ALLOCATION FACTOR		123.14	0.00	
GJ	LD	001545	08-05	9130	3/4/2005	D:ALLOCATION FACTOR		34.70	0.00	
GJ	LD	001580	09-05	9130	4/5/2005	D:ALLOCATION FACTOR		99.99	0.00	
GJ	LD	001611	10-05	9130	5/6/2005	D:ALLOCATION FACTOR		60.64	0.00	
GJ	LD	001641	11-05	9130	6/2/2005	D:ALLOCATION FACTOR		704.28	0.00	
GJ	LD	001679	12-05	9130	7/13/2005	D:ALLOCATION FACTOR		544.68	0.00	
GJ	LD	001717	01-06	9130	8/17/2005	D:ALLOCATION FACTOR		2,038.32	0.00	
GJ	LD	001740	02-06	9130	9/12/2005	D:ALLOCATION FACTOR		92.32	0.00	
GJ	LD	001775	03-06	9130	10/19/2005	D:ALLOCATION FACTOR		40.21	0.00	
GJ	LD	001805	04-06	9130	11/10/2005	D:ALLOCATION FACTOR		65.68	0.00	
Acct: 913000	Water									

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Type	Type	Nbr			Nbr	Date			Amount	Amount	
GJ	LD	001837	05-06		9130	12/13/2005	D.ALLOCATION FACTOR		68.65	0.00	0.00
GJ	LD	001865	06-06		9130	1/10/2006	D.ALLOCATION FACTOR		515.84	0.00	0.00
Acct: 913000 PUBLISHING EXPENSE											
GJ	LD	001520	07-05		9130	2/3/2005	D.ALLOCATION FACTOR		161.55	0.00	0.00
GJ	LD	001545	08-05		9130	3/4/2005	D.ALLOCATION FACTOR		45.52	0.00	0.00
GJ	LD	001580	09-05		9130	4/5/2005	D.ALLOCATION FACTOR		131.18	0.00	0.00
GJ	LD	001611	10-05		9130	5/6/2005	D.ALLOCATION FACTOR		79.57	0.00	0.00
GJ	LD	001641	11-05		9130	6/2/2005	D.ALLOCATION FACTOR		924.05	0.00	0.00
GJ	LD	001679	12-05		9130	7/13/2005	D.ALLOCATION FACTOR		714.65	0.00	0.00
GJ	LD	001717	01-06		9130	8/17/2005	D.ALLOCATION FACTOR		2,674.35	0.00	0.00
GJ	LD	001740	02-06		9130	9/12/2005	D.ALLOCATION FACTOR		121.13	0.00	0.00
GJ	LD	001775	03-06		9130	10/19/2005	D.ALLOCATION FACTOR		52.77	0.00	0.00
GJ	LD	001805	04-06		9130	11/10/2005	D.ALLOCATION FACTOR		86.18	0.00	0.00
GJ	LD	001837	05-06		9130	12/13/2005	D.ALLOCATION FACTOR		90.07	0.00	0.00
GJ	LD	001865	06-06		9130	1/10/2006	D.ALLOCATION FACTOR		676.80	0.00	0.00
Acct: 913000 PUBLISHING EXPENSE											
GJ	LS	001520	07-05		9130	2/3/2005	S.ALLOCATION FACTOR		0.00	452.04	452.04
AP	VO	038939	07-05		044762	1/27/2005	Summary Release		452.04	0.00	0.00
GJ	LS	001545	08-05		9130	3/4/2005	S.ALLOCATION FACTOR		0.00	127.37	127.37
AP	VO	039418	08-05		045332	2/25/2005	Summary Release		127.37	0.00	0.00
GJ	LS	001580	09-05		9130	4/5/2005	S.ALLOCATION FACTOR		0.00	367.06	367.06
PO	R	050192	09-05			3/22/2005	NON STOCK DIRECTLY CHARGED TO		23.00	0.00	0.00
AP	VO	039895	09-05		045937	3/29/2005	Summary Release		344.06	0.00	0.00
GJ	LS	001611	10-05		9130	5/6/2005	S.ALLOCATION FACTOR		0.00	222.62	222.62
AP	VO	040265	10-05		046349	4/5/2005	Summary Release		222.62	0.00	0.00
GJ	LS	001641	11-05		9130	6/2/2005	S.ALLOCATION FACTOR		0.00	2,585.47	2,585.47
AP	VO	040877	11-05		047129	5/25/2005	Summary Release		2,585.47	0.00	0.00
GJ	LS	001679	12-05		9130	7/13/2005	S.ALLOCATION FACTOR		0.00	1,999.57	1,999.57
AP	VO	041390	12-05		047715	6/13/2005	Summary Release		1,999.57	0.00	0.00
GJ	LS	001717	01-06		9130	8/17/2005	S.ALLOCATION FACTOR		0.00	7,482.81	7,482.81
AP	VO	041978	01-06		048432	7/26/2005	Summary Release		7,482.81	0.00	0.00
GJ	LS	001740	02-06		9130	9/12/2005	S.ALLOCATION FACTOR		0.00	338.91	338.91
AP	VO	042532	02-06		049136	8/26/2005	Summary Release		338.91	0.00	0.00
GJ	LS	001775	03-06		9130	10/19/2005	S.ALLOCATION FACTOR		0.00	147.63	147.63
AP	VO	043040	03-06		049714	9/26/2005	Summary Release		147.63	0.00	0.00
GJ	LS	001805	04-06		9130	11/10/2005	S.ALLOCATION FACTOR		0.00	241.13	241.13
AP	VO	043700	04-06		050501	10/26/2005	Summary Release		241.13	0.00	0.00
GJ	LS	001837	05-06		9130	12/13/2005	S.ALLOCATION FACTOR		0.00	252.01	252.01

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Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Beginning	Debit	Credit	Ending
Type	Type	Nbr	Ent	Nbr	Date	Description	Balance	Amount	Amount	Balance
AP	VO	044215	05-06	051099	11/28/2005	Summary Release		252.01	0.00	
GJ	LS	001865	06-06	9130	1/10/2006	S.ALLOCATION FACTOR		0.00	1,893.68	
AP	VO	044717	06-06	051690	12/28/2005	Summary Release		1,893.68	0.00	
Acct 913000 Total							18,367.33	40,040.94	16,110.30	42,297.97 ***

Acct:	920000	ADMINISTRATIVE EXPENSE	Sub:	10	Electric					
GJ	LD	001520	07-05	9200	2/3/2005	D.ALLOCATION FACTOR		5,252.89	0.00	
GJ	LD	001549	08-05	9200	3/4/2005	D.ALLOCATION FACTOR		4,819.94	4.42	
GJ	LD	001580	09-05	9200	4/5/2005	D.ALLOCATION FACTOR		4,225.84	0.00	
GJ	LD	001611	10-05	9200	5/6/2005	D.ALLOCATION FACTOR		4,798.71	0.00	
GJ	LD	001641	11-05	9200	6/2/2005	D.ALLOCATION FACTOR		5,686.98	0.00	
GJ	LD	001679	12-05	9200	7/13/2005	D.ALLOCATION FACTOR		5,783.73	0.00	
GJ	LD	001717	01-06	9200	8/17/2005	D.ALLOCATION FACTOR		5,625.60	0.00	
GJ	LD	001740	02-06	9200	9/12/2005	D.ALLOCATION FACTOR		5,467.84	0.00	
GJ	LD	001775	03-06	9200	10/19/2005	D.ALLOCATION FACTOR		5,209.74	0.00	
GJ	LD	001805	04-06	9200	11/10/2005	D.ALLOCATION FACTOR		5,313.18	0.00	
GJ	LD	001837	05-06	9200	12/13/2005	D.ALLOCATION FACTOR		7,948.08	0.00	
GJ	LD	001865	06-06	9200	1/10/2006	D.ALLOCATION FACTOR		5,396.12	0.00	
Acct: 920000 ADMINISTRATIVE EXPENSE							Sub: 20	Water		
GJ	LD	001520	07-05	9200	2/3/2005	D.ALLOCATION FACTOR		3,865.17	0.00	
GJ	LD	001549	08-05	9200	3/4/2005	D.ALLOCATION FACTOR		3,546.60	3.25	
GJ	LD	001580	09-05	9200	4/5/2005	D.ALLOCATION FACTOR		3,109.45	0.00	
AP	VO	039895	09-05	045937	3/29/2005	Summary Release		1,000.00	0.00	
GJ	LD	001611	10-05	9200	5/6/2005	D.ALLOCATION FACTOR		3,530.98	0.00	
GJ	LD	001641	11-05	9200	6/2/2005	D.ALLOCATION FACTOR		4,184.59	0.00	
GJ	LD	001679	12-05	9200	7/13/2005	D.ALLOCATION FACTOR		4,255.78	0.00	
GJ	LD	001717	01-06	9200	8/17/2005	D.ALLOCATION FACTOR		4,139.42	0.00	
GJ	LD	001740	02-06	9200	9/12/2005	D.ALLOCATION FACTOR		4,023.33	0.00	
GJ	LD	001775	03-06	9200	10/19/2005	D.ALLOCATION FACTOR		3,833.42	0.00	
GJ	LD	001805	04-06	9200	11/10/2005	D.ALLOCATION FACTOR		3,909.53	0.00	
GJ	LD	001837	05-06	9200	12/13/2005	D.ALLOCATION FACTOR		5,848.34	0.00	
GJ	LD	001865	06-06	9200	1/10/2006	D.ALLOCATION FACTOR		3,970.57	0.00	
Acct: 920000 ADMINISTRATIVE EXPENSE							Sub: 30	Cable		
GJ	LD	001520	07-05	9200	2/3/2005	D.ALLOCATION FACTOR		5,071.26	0.00	
GJ	LD	001549	08-05	9200	3/4/2005	D.ALLOCATION FACTOR		4,653.29	4.26	
GJ	LD	001580	09-05	9200	4/5/2005	D.ALLOCATION FACTOR		4,079.72	0.00	
GJ	LD	001611	10-05	9200	5/6/2005	D.ALLOCATION FACTOR		4,632.78	0.00	
GJ	LD	001641	11-05	9200	6/2/2005	D.ALLOCATION FACTOR		5,490.35	0.00	

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Acct:	Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance	
	Type	Type	Nbr	Ent	Nbr	Date						
920000 ADMINISTRATIVE EXPENSE	GJ	LD	001679	12-05	9200	7/13/2005	D.ALLOCATION FACTOR		5,583.75	0.00		
	GJ	LD	001717	01-06	9200	8/17/2005	D.ALLOCATION FACTOR		5,431.09	0.00		
	AP	VO	041735	01-06	048130	7/13/2005	Summary Release		62.00	0.00		
	GJ	LD	001740	02-06	9200	9/12/2005	D.ALLOCATION FACTOR		5,278.78	0.00		
	GJ	LD	001775	03-06	9200	10/19/2005	D.ALLOCATION FACTOR		5,029.60	0.00		
	GJ	LD	001805	04-06	9200	11/10/2005	D.ALLOCATION FACTOR		5,129.47	0.00		
	GJ	GL	001810	05-06	JE05-2	11/30/2005	KP ERROR FIT TV CHARGES		0.00	2,774.56		
	GJ	LD	001837	05-06	9200	12/13/2005	D.ALLOCATION FACTOR		7,673.27	0.00		
	AP	VO	043961	05-06	050813	11/10/2005	Summary Release		2,774.56	0.00		
	GJ	LD	001865	06-06	9200	1/10/2006	D.ALLOCATION FACTOR		5,209.55	0.00		
							Sub: 40					
							1/24/2005	DEP MADE FOR WRONG AMOUNT		8,583.92	13.37	
							2/3/2005	S.ALLOCATION FACTOR		0.00	14,189.32	
							1/27/2005	Summary Release		5,618.77	0.00	
							3/4/2005	KP ERROR ACCT#		8,468.97	224.47	
							3/4/2005	S.ALLOCATION FACTOR		11.93	13,019.83	
							2/25/2005	Summary Release		4,763.40	0.00	
							3/3/2005	Summary Release		0.00	2.37	
							3/31/2005	TO BALANCE ACCT		8,051.91	16.27	
							4/5/2005	S.ALLOCATION FACTOR		0.00	11,415.01	
						3/29/2005	Summary Release		3,381.74	0.00		
						5/5/2005	SYSTEM ERROR		8,489.74	763.18		
						5/6/2005	S.ALLOCATION FACTOR		0.00	12,962.47		
						4/27/2005	Summary Release		5,235.91	0.00		
						5/27/2005	REV PRIOR JE/DEP POST ERROR		8,311.10	129.12		
						6/2/2005	S.ALLOCATION FACTOR		0.00	15,361.92		
						5/25/2005	Summary Release		7,179.94	0.00		
						7/6/2005	KP ERROR ACCT#		10,168.37	298.16		
						7/13/2005	S.ALLOCATION FACTOR		0.00	15,623.26		
						6/27/2005	Summary Release		5,753.05	0.00		
						8/9/2005	KP ERROR ACCT#		9,691.23	9.56		
						8/17/2005	S.ALLOCATION FACTOR		0.00	15,196.11		
						7/26/2005	Summary Release		5,514.44	0.00		
						9/7/2005	AUGUST FSN BILLING - ADJUST		10,023.61	0.00		
						9/12/2005	S.ALLOCATION FACTOR		0.00	14,769.95		
						8/26/2005	Summary Release		4,746.34	0.00		
						10/19/2005	TO ADJUST AIR TO ACTUAL		9,495.69	60.67		
						10/19/2005	S.ALLOCATION FACTOR		0.00	14,072.76		

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Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance	
Type	Type	Nbr	Ent	Nbr	Date						
AP	VO	043181	03-06	049880	9/30/2005	Summary Release		4,637.74	0.00		
GJ	GL	001804	04-06	JE04-3	11/10/2005	TO ADJ MR TO ACTUAL		9,979.41	53.14		
GJ	LS	001805	04-06	9200	11/10/2005	S:ALLOCATION FACTOR		0.00	14,352.18		
AP	VO	043700	04-06	050501	10/26/2005	Summary Release		4,425.91	0.00		
GJ	GL	001834	05-06	JE05-4	12/12/2005	ADJ GL DEP BAL TO DEP FILES		15,207.22	0.00		
GJ	LS	001837	05-06	9200	12/13/2005	S:ALLOCATION FACTOR		0.00	21,469.69		
AP	VO	044215	05-06	051099	11/28/2005	Summary Release		6,262.47	0.00		
GJ	GL	001864	06-06	JE06-2	1/9/2006	TO CORRECT		9,171.71	432.74		
GJ	LS	001865	06-06	9200	1/10/2006	S:ALLOCATION FACTOR		0.00	14,576.24		
PO	R	057441	06-06		12/28/2005	NON STOCK DIRECTLY CHARGED TO		388.59	0.00		
AP	VO	044717	06-06	051690	12/28/2005	Summary Release		5,448.68	0.00		
Acct 920000 Total							92,113.67	359,857.09		181,798.28	270,172.48 ***

Acct:	920060	DUES AND SUBSCRIPTIONS	Sub: 10	Electric			
GJ	LD	001520	2/3/2005	D:ALLOCATION FACTOR	294.02	0.00	
AP	VO	038939	1/27/2005	Summary Release	73.95	0.00	
GJ	LD	001545	3/4/2005	D:ALLOCATION FACTOR	348.51	0.00	
GJ	LD	001580	4/5/2005	D:ALLOCATION FACTOR	36.37	0.00	
GJ	LD	001611	5/6/2005	D:ALLOCATION FACTOR	119.04	0.00	
AP	VO	039975	4/5/2005	Summary Release	3,302.42	0.00	
GJ	LD	001641	6/2/2005	D:ALLOCATION FACTOR	1,078.62	0.00	
AP	VO	040812	5/20/2005	Summary Release	150.00	0.00	
GJ	LD	001679	7/13/2005	D:ALLOCATION FACTOR	251.45	0.00	
GJ	LD	001717	8/17/2005	D:ALLOCATION FACTOR	947.68	0.00	
AP	VO	041950	6/29/2005	Summary Release	19,818.68	0.00	
GJ	LD	001740	9/12/2005	D:ALLOCATION FACTOR	64.05	0.00	
GJ	LD	001775	10/19/2005	D:ALLOCATION FACTOR	996.69	0.00	
GJ	LD	001805	11/10/2005	D:ALLOCATION FACTOR	283.45	0.00	
AP	VO	043607	10/21/2005	Summary Release	188.00	0.00	
GJ	LD	001837	12/13/2005	D:ALLOCATION FACTOR	76.11	0.00	
AP	VO	044140	11/18/2005	Summary Release	3,762.68	0.00	
GJ	LD	001865	1/10/2006	D:ALLOCATION FACTOR	1,175.81	0.00	
Sub: 20				Water			
Acct:	920060	DUES AND SUBSCRIPTIONS	Sub: 20	Water			
GJ	LD	001520	2/3/2005	D:ALLOCATION FACTOR	313.35	0.00	
PO	R	048749	1/18/2005	NON STOCK DIRECTLY CHARGED TO	143.00	0.00	
AP	VO	038939	1/27/2005	Summary Release	240.00	0.00	
GJ	LD	001545	3/4/2005	D:ALLOCATION FACTOR	371.43	0.00	
AP	VO	039418	2/25/2005	Summary Release	413.00	0.00	

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Acct:	Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Description	Beginning	Debit	Credit	Ending
920060	Type	Type	Nbr	Ent	Nbr	Date	Date		Balance	Amount	Amount	Balance
	GJ	LD	001580	09-05	92006	4/5/2005		D:ALLOCATION FACTOR		38.77	0.00	
	GJ	LD	001611	10-05	92006	5/6/2005		D:ALLOCATION FACTOR		126.86	0.00	
	AP	VO	040392	10-05	046529	4/27/2005		Summary Release		210.00	0.00	
	GJ	LD	001641	11-05	92006	6/2/2005		D:ALLOCATION FACTOR		1,149.55	0.00	
	AP	VO	040526	11-05	046681	5/2/2005		Summary Release		150.00	0.00	
	GJ	LD	001679	12-05	92006	7/13/2005		D:ALLOCATION FACTOR		267.98	0.00	
	GJ	LD	001717	01-06	92006	8/17/2005		D:ALLOCATION FACTOR		1,010.00	0.00	
	GJ	LD	001740	02-06	92006	9/12/2005		D:ALLOCATION FACTOR		68.26	0.00	
	AP	VO	042532	02-06	049136	8/26/2005		Summary Release		20.00	0.00	
	GJ	LD	001775	03-06	92006	10/19/2005		D:ALLOCATION FACTOR		1,062.23	0.00	
	GJ	LD	001805	04-06	92006	11/10/2005		D:ALLOCATION FACTOR		302.09	0.00	
	GJ	LD	001837	05-06	92006	12/13/2005		D:ALLOCATION FACTOR		81.11	0.00	
	AP	VO	044140	05-06	051006	11/18/2005		Summary Release		1,075.00	0.00	
	GJ	LD	001865	06-06	92006	1/10/2006		D:ALLOCATION FACTOR		1,253.13	0.00	
	AP	VO	044717	06-06	051690	12/28/2005		Summary Release		143.00	0.00	
	Sub: 30											
	GJ	LD	001520	07-05	92006	2/3/2005		D:ALLOCATION FACTOR		443.44	0.00	
	AP	VO	038939	07-05	044762	1/27/2005		Summary Release		845.00	0.00	
	GJ	LD	001545	08-05	92006	3/4/2005		D:ALLOCATION FACTOR		525.62	0.00	
	AP	VO	039200	08-05	045070	2/11/2005		Summary Release		507.00	0.00	
	GJ	LD	001580	09-05	92006	4/5/2005		D:ALLOCATION FACTOR		54.86	0.00	
	GJ	LD	001611	10-05	92006	5/6/2005		D:ALLOCATION FACTOR		179.53	0.00	
	AP	VO	040265	10-05	046349	4/5/2005		Summary Release		499.95	0.00	
	GJ	LD	001641	11-05	92006	6/2/2005		D:ALLOCATION FACTOR		1,626.78	0.00	
	AP	VO	040812	11-05	047040	5/20/2005		Summary Release		247.00	0.00	
	GJ	LD	001679	12-05	92006	7/13/2005		D:ALLOCATION FACTOR		379.23	0.00	
	GJ	LD	001717	01-06	92006	8/17/2005		D:ALLOCATION FACTOR		1,429.32	0.00	
	GJ	LD	001740	02-06	92006	9/12/2005		D:ALLOCATION FACTOR		96.61	0.00	
	AP	VO	042532	02-06	049136	8/26/2005		Summary Release		68.00	0.00	
	GJ	LD	001775	03-06	92006	10/19/2005		D:ALLOCATION FACTOR		1,503.23	0.00	
	AP	VO	042715	03-06	049348	9/8/2005		Summary Release		320.00	0.00	
	GJ	LD	001805	04-06	92006	11/10/2005		D:ALLOCATION FACTOR		427.51	0.00	
	AP	VO	043607	04-06	050384	10/21/2005		Summary Release		415.00	0.00	
	GJ	LD	001837	05-06	92006	12/13/2005		D:ALLOCATION FACTOR		114.78	0.00	
	AP	VO	044215	05-06	051099	11/28/2005		Summary Release		258.50	0.00	
	GJ	LD	001865	06-06	92006	1/10/2006		D:ALLOCATION FACTOR		1,773.37	0.00	
	AP	VO	044717	06-06	051690	12/28/2005		Summary Release		20.00	0.00	
	Sub: 40											
	DUES AND SUBSCRIPTIONS											
	General											

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Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Type	Type	Nbr	Ent	Nbr	Date	Date					
GJ	LS	001520	07-05	92006	2/3/2005	2/3/2005	S:ALLOCATION FACTOR		0.00	1,050.81	1,050.81
AP	VO	038939	07-05	044762	1/27/2005	1/27/2005	Summary Release	1,050.81	0.00	0.00	1,050.81
GJ	LS	001545	08-05	92006	3/4/2005	3/4/2005	S:ALLOCATION FACTOR		0.00	1,245.56	1,245.56
AP	VO	039418	08-05	045332	2/25/2005	2/25/2005	Summary Release	1,245.56	0.00	0.00	1,245.56
GJ	LS	001580	09-05	92006	4/5/2005	4/5/2005	S:ALLOCATION FACTOR		0.00	130.00	130.00
AP	VO	039895	09-05	045937	3/29/2005	3/29/2005	Summary Release	130.00	0.00	0.00	130.00
GJ	LS	001611	10-05	92006	5/6/2005	5/6/2005	S:ALLOCATION FACTOR		0.00	425.43	425.43
AP	VO	040392	10-05	046529	4/27/2005	4/27/2005	Summary Release	425.43	0.00	0.00	425.43
GJ	LS	001641	11-05	92006	6/2/2005	6/2/2005	S:ALLOCATION FACTOR		0.00	3,854.95	3,854.95
AP	VO	040877	11-05	047129	5/25/2005	5/25/2005	Summary Release	3,854.95	0.00	0.00	3,854.95
GJ	LS	001679	12-05	92006	7/13/2005	7/13/2005	S:ALLOCATION FACTOR		0.00	898.66	898.66
AP	VO	041493	12-05	047854	6/27/2005	6/27/2005	Summary Release	898.66	0.00	0.00	898.66
GJ	LS	001717	01-06	92006	8/17/2005	8/17/2005	S:ALLOCATION FACTOR		0.00	3,387.00	3,387.00
AP	VO	041978	01-06	048432	7/26/2005	7/26/2005	Summary Release	3,387.00	0.00	0.00	3,387.00
GJ	LS	001740	02-06	92006	9/12/2005	9/12/2005	S:ALLOCATION FACTOR		0.00	228.92	228.92
AP	VO	042532	02-06	049136	8/26/2005	8/26/2005	Summary Release	228.92	0.00	0.00	228.92
GJ	LS	001775	03-06	92006	10/19/2005	10/19/2005	S:ALLOCATION FACTOR		0.00	3,562.15	3,562.15
AP	VO	043181	03-06	049880	9/30/2005	9/30/2005	Summary Release	3,562.15	0.00	0.00	3,562.15
GJ	LS	001805	04-06	92006	11/10/2005	11/10/2005	S:ALLOCATION FACTOR		0.00	1,013.05	1,013.05
AP	VO	043700	04-06	050501	10/26/2005	10/26/2005	Summary Release	1,013.05	0.00	0.00	1,013.05
GJ	LS	001837	05-06	92006	12/13/2005	12/13/2005	S:ALLOCATION FACTOR		0.00	272.00	272.00
AP	VO	044215	05-06	051099	11/28/2005	11/28/2005	Summary Release	272.00	0.00	0.00	272.00
GJ	LS	001865	06-06	92006	1/10/2006	1/10/2006	S:ALLOCATION FACTOR		0.00	4,202.31	4,202.31
AP	VO	044717	06-06	051690	12/28/2005	12/28/2005	Summary Release	4,202.31	0.00	0.00	4,202.31
Acct 920100 ADMINISTRATIVE PAYROLL								43,230.21	73,411.86	20,270.84	96,371.23 ***
Sub: 10											
GJ	LD	001520	07-05	9201	2/3/2005	2/3/2005	D:ALLOCATION FACTOR		23,270.08	0.00	23,270.08
GJ	LD	001545	08-05	9201	3/4/2005	3/4/2005	D:ALLOCATION FACTOR		26,175.69	0.00	26,175.69
GJ	LD	001580	09-05	9201	4/5/2005	4/5/2005	D:ALLOCATION FACTOR		39,416.31	0.00	39,416.31
GJ	LD	001611	10-05	9201	5/6/2005	5/6/2005	D:ALLOCATION FACTOR		24,400.12	0.00	24,400.12
GJ	LD	001641	11-05	9201	6/2/2005	6/2/2005	D:ALLOCATION FACTOR		26,839.62	0.00	26,839.62
GJ	LD	001679	12-05	9201	7/13/2005	7/13/2005	D:ALLOCATION FACTOR		39,868.76	0.00	39,868.76
GJ	LD	001717	01-06	9201	8/17/2005	8/17/2005	D:ALLOCATION FACTOR		14,508.53	0.00	14,508.53
GJ	LD	001740	02-06	9201	9/12/2005	9/12/2005	D:ALLOCATION FACTOR		25,611.59	0.00	25,611.59
GJ	LD	001775	03-06	9201	10/19/2005	10/19/2005	D:ALLOCATION FACTOR		35,887.37	0.00	35,887.37
GJ	LD	001805	04-06	9201	11/10/2005	11/10/2005	D:ALLOCATION FACTOR		24,141.16	0.00	24,141.16
GJ	LD	001837	05-06	9201	12/13/2005	12/13/2005	D:ALLOCATION FACTOR		23,897.65	0.00	23,897.65

Electric

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Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Type	Type	Nbr	Ent	Nbr	Date					
Acct: 920100 ADMINISTRATIVE PAYROLL										
GJ	LD	001865	06-06	9201	1/10/2006	D:ALLOCATION FACTOR		24,079.95	0.00	
Sub: 20										
GJ	LD	001520	07-05	9201	2/3/2005	D:ALLOCATION FACTOR		17,122.56	0.00	
GJ	LD	001545	08-05	9201	3/4/2005	D:ALLOCATION FACTOR		19,260.55	0.00	
GJ	LD	001580	09-05	9201	4/5/2005	D:ALLOCATION FACTOR		29,003.25	0.00	
GJ	LD	001611	10-05	9201	5/6/2005	D:ALLOCATION FACTOR		17,954.06	0.00	
GJ	LD	001641	11-05	9201	6/2/2005	D:ALLOCATION FACTOR		19,749.09	0.00	
GJ	LD	001679	12-05	9201	7/13/2005	D:ALLOCATION FACTOR		29,336.17	0.00	
GJ	LD	001717	01-06	9201	8/17/2005	D:ALLOCATION FACTOR		10,675.64	0.00	
GJ	LD	001740	02-06	9201	9/12/2005	D:ALLOCATION FACTOR		18,845.48	0.00	
GJ	LD	001775	03-06	9201	10/19/2005	D:ALLOCATION FACTOR		26,406.59	0.00	
GJ	LD	001805	04-06	9201	11/10/2005	D:ALLOCATION FACTOR		17,763.51	0.00	
GJ	LD	001837	05-06	9201	12/13/2005	D:ALLOCATION FACTOR		17,584.33	0.00	
GJ	LD	001865	06-06	9201	1/10/2006	D:ALLOCATION FACTOR		17,718.47	0.00	
Sub: 30										
Acct: 920100 ADMINISTRATIVE PAYROLL										
GJ	LD	001520	07-05	9201	2/3/2005	D:ALLOCATION FACTOR		22,465.50	0.00	
GJ	LD	001545	08-05	9201	3/4/2005	D:ALLOCATION FACTOR		25,270.64	0.00	
GJ	LD	001580	09-05	9201	4/5/2005	D:ALLOCATION FACTOR		38,053.45	0.00	
GJ	LD	001611	10-05	9201	5/6/2005	D:ALLOCATION FACTOR		23,556.47	0.00	
GJ	LD	001641	11-05	9201	6/2/2005	D:ALLOCATION FACTOR		25,911.62	0.00	
GJ	LD	001679	12-05	9201	7/13/2005	D:ALLOCATION FACTOR		38,490.25	0.00	
GJ	LD	001717	01-06	9201	8/17/2005	D:ALLOCATION FACTOR		14,006.89	0.00	
GJ	LD	001740	02-06	9201	9/12/2005	D:ALLOCATION FACTOR		24,726.05	0.00	
GJ	LD	001775	03-06	9201	10/19/2005	D:ALLOCATION FACTOR		34,646.54	0.00	
GJ	LD	001805	04-06	9201	11/10/2005	D:ALLOCATION FACTOR		23,306.47	0.00	
GJ	LD	001837	05-06	9201	12/13/2005	D:ALLOCATION FACTOR		23,071.37	0.00	
GJ	LD	001865	06-06	9201	1/10/2006	D:ALLOCATION FACTOR		23,247.37	0.00	
Sub: 40										
Acct: 920100 ADMINISTRATIVE PAYROLL										
GJ	GL	001497	07-05	9201	1/20/2005	S:ALLOCATION FACTOR	62,858.14	0.00	0.00	
GJ	LS	001520	07-05	9201	2/3/2005	S:ALLOCATION FACTOR		0.00	62,858.14	
GJ	GL	001524	08-05	9201	2/17/2005	S:ALLOCATION FACTOR	70,706.88	0.00	0.00	
GJ	LS	001545	08-05	9201	3/4/2005	S:ALLOCATION FACTOR		0.00	70,706.88	
GJ	GL	001577	09-05	9201	4/5/2005	ADJ SICK & VACATION	106,498.89	0.00	25.88	
GJ	LS	001580	09-05	9201	4/5/2005	S:ALLOCATION FACTOR		0.00	106,473.01	
GJ	GL	001591	10-05	JE10-1	4/29/2005	P/R FOR A. CONWAY FEB-APR	71,509.93	0.00	5,599.28	
GJ	LS	001611	10-05	9201	5/6/2005	S:ALLOCATION FACTOR		0.00	65,910.65	
GJ	GL	001629	11-05	9201	5/26/2005	S:ALLOCATION FACTOR	72,500.33	0.00	0.00	
GJ	LS	001641	11-05	9201	6/2/2005	S:ALLOCATION FACTOR		0.00	72,500.33	

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Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit	Credit	Ending Balance	
Type	Type	Nbr	Ent	Nbr	Date			Amount	Amount		
GJ	GL	001675	12-05	PAYACC12-1	7/13/2005	YEAR END PAYROLL ACCRUAL	107,695.18	0.00	0.00		
GJ	LS	001679	12-05	9201	7/13/2005	S:ALLOCATION FACTOR	0.00	0.00	107,695.18		
GJ	GL	001689	01-06	RPAYACC01	7/29/2005	REVERSE EOY PAYROLL ACCRUAL	72,580.01	0.00	33,388.95		
GJ	LS	001717	01-06	9201	8/17/2005	S:ALLOCATION FACTOR	0.00	0.00	39,191.06		
GJ	GL	001721	02-06		8/18/2005		69,183.12	0.00	0.00		
GJ	LS	001740	02-06	9201	9/12/2005	S:ALLOCATION FACTOR	0.00	0.00	69,183.12		
GJ	GL	001745	03-06	JED3-4	9/28/2005	REV PAYROLL POSTED TWICE 9-1-5	129,893.85	0.00	32,953.35		
GJ	LS	001775	03-06	9201	10/19/2005	S:ALLOCATION FACTOR	0.00	0.00	96,940.50		
GJ	GL	001780	04-06		10/27/2005		65,211.14	0.00	0.00		
GJ	LS	001805	04-06	9201	11/10/2005	S:ALLOCATION FACTOR	0.00	0.00	65,211.14		
GJ	GL	001812	05-06		11/23/2005		64,553.35	0.00	0.00		
GJ	LS	001837	05-06	9201	12/13/2005	S:ALLOCATION FACTOR	0.00	0.00	64,553.35		
GJ	GL	001855	06-06		12/22/2005		65,045.79	0.00	0.00		
GJ	LS	001865	06-06	9201	1/10/2006	S:ALLOCATION FACTOR	0.00	0.00	65,045.79		
							Acct 920100 Total	387,499.39	1,844,505.76	958,236.61	1,273,768.54 ***

Acct: 920200 CLEARING ACCOUNT										
						Sub: 01	Balance Sheet			
						07-05	0.00	0.00	0.00	*
						08-05	0.00	0.00	0.00	*
						09-05	0.00	0.00	0.00	*
						10-05	0.00	0.00	0.00	*
GJ	GL	001638	11-05	JE11-2	6/2/2005	KP ERROR ACCT#	210.66	0.00	210.66	*
						12-05	0.00	0.00	0.00	*

Acct: 920200 CLEARING ACCOUNT											
						Sub: 10	Electric				
GJ	LD	001520	07-05	9202	2/3/2005	D:ALLOCATION FACTOR	0.00	0.00	861.87		
GJ	LD	001545	08-05	9202	3/4/2005	D:ALLOCATION FACTOR	1,177.00	0.00	0.00		
GJ	LD	001580	09-05	9202	4/5/2005	D:ALLOCATION FACTOR	0.00	0.00	813.26		
GJ	LD	001611	10-05	9202	5/6/2005	D:ALLOCATION FACTOR	0.00	0.00	287.58		
GJ	GL	001638	11-05	JE11-2	6/2/2005	KP ERROR ACCT#	0.00	0.00	210.66		
GJ	LD	001641	11-05	9202	6/2/2005	D:ALLOCATION FACTOR	867.62	0.00	0.00		
GJ	LD	001679	12-05	9202	7/13/2005	D:ALLOCATION FACTOR	0.00	0.00	603.08		
GJ	LD	001717	01-06	9202	8/17/2005	D:ALLOCATION FACTOR	165.66	0.00	0.00		
GJ	LD	001740	02-06	9202	9/12/2005	D:ALLOCATION FACTOR	0.00	0.00	26.34		
GJ	LD	001775	03-06	9202	10/19/2005	D:ALLOCATION FACTOR	76.78	0.00	0.00		
GJ	LD	001805	04-06	9202	11/10/2005	D:ALLOCATION FACTOR	0.00	0.00	410.12		
GJ	LD	001837	05-06	9202	12/13/2005	D:ALLOCATION FACTOR	0.00	0.00	263.47		
GJ	LD	001865	06-06	9202	1/10/2006	D:ALLOCATION FACTOR	332.15	0.00	0.00		
						Acct: 920200 CLEARING ACCOUNT	Sub: 20	Water			

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Type	Type	Nbr	Ent	Nbr	Date					
GJ	LD	001520	07-05	9202	2/3/2005	D:ALLOCATION FACTOR		0.00	634.18	
GJ	LD	001545	08-05	9202	3/4/2005	D:ALLOCATION FACTOR		866.06	0.00	
GJ	LD	001580	09-05	9202	4/5/2005	D:ALLOCATION FACTOR		0.00	598.41	
GJ	LD	001611	10-05	9202	5/6/2005	D:ALLOCATION FACTOR		0.00	211.60	
GJ	LD	001641	11-05	9202	6/2/2005	D:ALLOCATION FACTOR		638.41	0.00	
GJ	LD	001679	12-05	9202	7/13/2005	D:ALLOCATION FACTOR		0.00	443.76	
GJ	LD	001717	01-06	9202	8/17/2005	D:ALLOCATION FACTOR		121.89	0.00	
GJ	LD	001740	02-06	9202	9/12/2005	D:ALLOCATION FACTOR		0.00	19.38	
GJ	LD	001775	03-06	9202	10/19/2005	D:ALLOCATION FACTOR		56.50	0.00	
GJ	LD	001805	04-06	9202	11/10/2005	D:ALLOCATION FACTOR		0.00	301.77	
GJ	LD	001837	05-06	9202	12/13/2005	D:ALLOCATION FACTOR		0.00	193.86	
GJ	LD	001865	06-06	9202	1/10/2006	D:ALLOCATION FACTOR		244.41	0.00	
Sub: 30										
D:ALLOCATION FACTOR								0.00	832.08	
D:ALLOCATION FACTOR								1,136.31	0.00	
D:ALLOCATION FACTOR								0.00	785.13	
D:ALLOCATION FACTOR								0.00	277.63	
D:ALLOCATION FACTOR								837.63	0.00	
NON STOCK DIRECTLY CHARGED TO								300.00	0.00	
NON STOCK DIRECTLY CHARGED TO								0.00	300.00	
D:ALLOCATION FACTOR								0.00	582.23	
D:ALLOCATION FACTOR								159.93	0.00	
D:ALLOCATION FACTOR								0.00	25.44	
D:ALLOCATION FACTOR								0.00	0.00	
D:ALLOCATION FACTOR								74.12	0.00	
D:ALLOCATION FACTOR								0.00	395.94	
D:ALLOCATION FACTOR								0.00	254.36	
D:ALLOCATION FACTOR								320.67	0.00	
Sub: 40										
AR PEN&DJ/TRANSFERS								129.02	16,523.97	
S:ALLOCATION FACTOR								2,328.13	0.00	
Summary Release								14,066.82	0.00	
AR PEN&DJ/TRANSFERS								40.56	93,882.55	
S:ALLOCATION FACTOR								0.00	3,179.37	
Summary Release								97,021.36	0.00	
AR PENALTY&ADJ/TRANSFERS								348.12	15,305.17	
S:ALLOCATION FACTOR								2,196.80	0.00	
Summary Release								12,760.25	0.00	
A/R PENALTY & ADJUSTMENTS								27.89	12,648.39	

General

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Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Type	Type	Nbr	Ent	Nbr	Date					
GJ	LS	001611	10-05	9202	5/6/2005	S:ALLOCATION FACTOR		776.81	0.00	
AP	VO	040392	10-05	046529	4/27/2005	Summary Release		11,843.69	0.00	
GJ	GL	001625	11-05	ARP11	5/31/2005	MAY A/R PENALTY & ADJUSTMENTS		0.00	26,766.25	
GJ	LS	001641	11-05	9202	6/2/2005	S:ALLOCATION FACTOR		0.00	2,343.66	
AP	VO	040877	11-05	047129	5/25/2005	Summary Release		29,109.91	0.00	
GJ	GL	001671	12-05	FSN12	7/12/2005	FSN FOR JUNE		126.11	16,987.55	
GJ	LS	001679	12-05	9202	7/13/2005	S:ALLOCATION FACTOR		1,629.07	0.00	
AP	VO	041493	12-05	047854	6/27/2005	Summary Release		15,232.37	0.00	
GJ	GL	001711	01-06	ARP01	8/16/2005	JULY ADJUSTMENTS		650.22	12,714.09	
GJ	LS	001717	01-06	9202	8/17/2005	S:ALLOCATION FACTOR		0.00	447.48	
AP	VO	041978	01-06	048432	7/26/2005	Summary Release		12,511.35	0.00	
GJ	GL	001737	02-06	ARP02	9/12/2005	AUGUST PENALTIES & ADJUSTMENTS		0.00	10,581.90	
GJ	LS	001740	02-06	9202	9/12/2005	S:ALLOCATION FACTOR		71.16	0.00	
AP	VO	042532	02-06	049136	8/26/2005	Summary Release		10,510.74	0.00	
GJ	GL	001773	03-06	ARP03	10/19/2005	SEPTEMBER PENALTIES & ADJUSTMENTS		0.00	16,013.47	
GJ	LS	001775	03-06	9202	10/19/2005	S:ALLOCATION FACTOR		0.00	207.40	
AP	VO	043181	03-06	049880	9/30/2005	Summary Release		16,220.87	0.00	
GJ	GL	001802	04-06	ARP05	11/10/2005	OCTOBER PENALTIES & ADJ		0.00	4,898.60	
GJ	LS	001805	04-06	9202	11/10/2005	S:ALLOCATION FACTOR		1,107.83	0.00	
AP	VO	043700	04-06	050501	10/26/2005	Summary Release		3,790.77	0.00	
GJ	GL	001831	05-06	ARP05	12/9/2005	NOVEMBER PENALTIES & ADJUSTM		0.00	19,975.09	
GJ	LS	001837	05-06	9202	12/13/2005	S:ALLOCATION FACTOR		711.69	0.00	
AP	VO	044215	05-06	051099	11/28/2005	Summary Release		19,263.40	0.00	
GJ	GL	001863	06-06	ARP06	1/9/2006	AR PENALTY&ADJ/TRANSFERS		705.30	12,033.23	
GJ	LS	001865	06-06	9202	1/10/2006	S:ALLOCATION FACTOR		0.00	897.23	
AP	VO	044717	06-06	051690	12/28/2005	Summary Release		12,225.16	0.00	
Acct: 920200 Total							753.76	272,991.20	274,948.21	-1,203.25 ***

Acct:	920400	SAFETY EXPENSE	Sub:	01	Balance Sheet
			01-06		0.00
			02-06		0.00
			03-06		0.00
			04-06		0.00
			05-06		0.00
GJ	GL	001842	06-06	JE06-2	0.00
PO	R	057355	06-06		707.38
Acct: 920400 SAFETY EXPENSE					
GJ	LD	001520	07-05	9204	100.29
Sub: 10					Electric
D.ALLOCATION FACTOR					0.00

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Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Type	Type	Nbr	Ent	Nbr	Date					
GJ	LD	001545	08-05	9204	3/4/2005	D:ALLOCATION FACTOR		2,193.15	0.00	
GJ	LD	001580	09-05	9204	4/5/2005	D:ALLOCATION FACTOR		218.24	0.00	
GJ	LD	001611	10-05	9204	5/6/2005	D:ALLOCATION FACTOR		359.60	0.00	
GJ	LD	001641	11-05	9204	6/2/2005	D:ALLOCATION FACTOR		461.46	0.00	
GJ	LD	001679	12-05	9204	7/13/2005	D:ALLOCATION FACTOR		358.74	0.00	
GJ	LD	001717	01-06	9204	8/17/2005	D:ALLOCATION FACTOR		400.37	0.00	
GJ	LD	001740	02-06	9204	9/12/2005	D:ALLOCATION FACTOR		767.21	0.00	
GJ	LD	001775	03-06	9204	10/19/2005	D:ALLOCATION FACTOR		469.52	0.00	
GJ	LD	001805	04-06	9204	11/10/2005	D:ALLOCATION FACTOR		129.16	0.00	
GJ	LD	001837	05-06	9204	12/13/2005	D:ALLOCATION FACTOR		1,208.67	0.00	
GJ	GL	001842	06-06	JE06-2	12/30/2005	KP ERROR ACCT#		707.38	0.00	
GJ	LD	001865	06-06	9204	1/10/2006	D:ALLOCATION FACTOR		1,210.69	0.00	
Sub: 20										
SAFETY EXPENSE										
GJ	LD	001520	07-05	9204	2/3/2005	D:ALLOCATION FACTOR		106.89	0.00	
GJ	LD	001545	08-05	9204	3/4/2005	D:ALLOCATION FACTOR		2,337.38	0.00	
GJ	LD	001580	09-05	9204	4/5/2005	D:ALLOCATION FACTOR		232.60	0.00	
GJ	LD	001611	10-05	9204	5/6/2005	D:ALLOCATION FACTOR		383.25	0.00	
GJ	LD	001641	11-05	9204	6/2/2005	D:ALLOCATION FACTOR		491.81	0.00	
GJ	LD	001679	12-05	9204	7/13/2005	D:ALLOCATION FACTOR		382.33	0.00	
GJ	LD	001717	01-06	9204	8/17/2005	D:ALLOCATION FACTOR		426.69	0.00	
GJ	LD	001740	02-06	9204	9/12/2005	D:ALLOCATION FACTOR		817.66	0.00	
GJ	LD	001775	03-06	9204	10/19/2005	D:ALLOCATION FACTOR		500.39	0.00	
GJ	LD	001805	04-06	9204	11/10/2005	D:ALLOCATION FACTOR		137.66	0.00	
GJ	LD	001837	05-06	9204	12/13/2005	D:ALLOCATION FACTOR		1,288.15	0.00	
GJ	LD	001865	06-06	9204	1/10/2006	D:ALLOCATION FACTOR		1,290.31	0.00	
Sub: 30										
SAFETY EXPENSE										
GJ	LD	001520	07-05	9204	2/3/2005	D:ALLOCATION FACTOR		151.27	0.00	
GJ	LD	001545	08-05	9204	3/4/2005	D:ALLOCATION FACTOR		3,307.75	0.00	
GJ	LD	001580	09-05	9204	4/5/2005	D:ALLOCATION FACTOR		329.16	0.00	
GJ	LD	001611	10-05	9204	5/6/2005	D:ALLOCATION FACTOR		542.36	0.00	
GJ	LD	001641	11-05	9204	6/2/2005	D:ALLOCATION FACTOR		34.99	0.00	
GJ	LD	001679	12-05	9204	7/13/2005	D:ALLOCATION FACTOR		695.98	0.00	
GJ	LD	001717	01-06	9204	8/17/2005	D:ALLOCATION FACTOR		541.05	0.00	
GJ	LD	001740	02-06	9204	9/12/2005	D:ALLOCATION FACTOR		603.84	0.00	
GJ	LD	001775	03-06	9204	10/19/2005	D:ALLOCATION FACTOR		119.97	0.00	
NON STOCK DIRECTLY CHARGED TO										
Summary Release										
AP	VO	041627	01-06	048015	7/5/2005	D:ALLOCATION FACTOR		16.92	0.00	
GJ	LD	001740	02-06	9204	9/12/2005	D:ALLOCATION FACTOR		1,157.11	0.00	
GJ	LD	001775	03-06	9204	10/19/2005	D:ALLOCATION FACTOR		708.14	0.00	

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Type	Type	Nbr	Ent	Nbr	Date						
Acct: 920400 SAFETY EXPENSE											
GJ	LD	001805	04-06	9204	11/10/2005		D.ALLOCATION FACTOR		194.80	0.00	0.00
PO	R	055996	04-06		10/27/2005		NON STOCK DIRECTLY CHARGED TO		250.00	0.00	0.00
GJ	LD	001837	05-06	9204	12/13/2005		D.ALLOCATION FACTOR		1,822.93	0.00	0.00
GJ	LD	001865	06-06	9204	1/10/2006		D.ALLOCATION FACTOR		1,826.00	0.00	0.00
PO	R	057145	06-06		12/15/2005		NON STOCK DIRECTLY CHARGED TO		1,800.00	0.00	0.00
Sub: 40											
GJ	LS	001520	07-05	9204	2/3/2005		S.ALLOCATION FACTOR	General	0.00	358.45	358.45
PO	R	049111	07-05		1/27/2005		NON STOCK DIRECTLY CHARGED TO		83.45	0.00	0.00
AP	VO	038544	07-05	044306	1/7/2005		Summary Release		275.00	0.00	0.00
GJ	LS	001545	08-05	9204	3/4/2005		S.ALLOCATION FACTOR		0.00	0.00	0.00
PO	R	049407	08-05		2/7/2005		NON STOCK DIRECTLY CHARGED TO		323.74	0.00	7,838.28
AP	VO	039418	08-05	045332	2/25/2005		Summary Release		0.00	0.00	0.00
GJ	LS	001580	09-05	9204	4/5/2005		S.ALLOCATION FACTOR		7,514.54	0.00	780.00
PO	R	050332	09-05		3/30/2005		NON STOCK DIRECTLY CHARGED TO		725.00	0.00	0.00
AP	VO	039675	09-05	045667	3/15/2005		Summary Release		55.00	0.00	0.00
GJ	LS	001611	10-05	9204	5/6/2005		S.ALLOCATION FACTOR		0.00	1,285.21	0.00
PO	R	051126	10-05		4/29/2005		NON STOCK DIRECTLY CHARGED TO		1,130.10	0.00	0.00
AP	VO	040115	10-05	046194	4/12/2005		Summary Release		155.11	0.00	0.00
GJ	LS	001641	11-05	9204	6/2/2005		S.ALLOCATION FACTOR		0.00	1,649.25	0.00
AP	VO	040602	11-05	046785	5/9/2005		Summary Release		0.00	0.00	0.00
GJ	LS	001679	12-05	9204	7/13/2005		S.ALLOCATION FACTOR		0.00	1,282.12	0.00
AP	VO	041328	12-05	047646	6/13/2005		Summary Release		1,282.12	0.00	0.00
GJ	LS	001717	01-06	9204	8/17/2005		S.ALLOCATION FACTOR		0.00	1,430.90	0.00
PO	R	053096	01-06		7/14/2005		NON STOCK DIRECTLY CHARGED TO		1,035.00	0.00	0.00
AP	VO	041978	01-06	048432	7/26/2005		Summary Release		395.90	0.00	0.00
GJ	LS	001740	02-06	9204	9/12/2005		S.ALLOCATION FACTOR		0.00	2,741.98	0.00
PO	R	054149	02-06		8/25/2005		NON STOCK DIRECTLY CHARGED TO		919.80	0.00	0.00
AP	VO	042477	02-06	049057	9/29/2005		Summary Release		1,822.18	0.00	0.00
IN	CT	055192	03-06	933	10/19/2005		Summary Release		104.95	0.00	0.00
GJ	LS	001775	03-06	9204	9/29/2005		S.ALLOCATION FACTOR		0.00	1,073.10	0.00
PO	R	055161	03-06		9/23/2005		NON STOCK DIRECTLY CHARGED TO		500.00	0.00	0.00
AP	VO	043003	03-06	049667	11/10/2005		Summary Release		0.00	461.62	0.00
GJ	LS	001805	04-06	9204	10/24/2005		S.ALLOCATION FACTOR		287.71	0.00	0.00
PO	R	055903	04-06		10/18/2005		NON STOCK DIRECTLY CHARGED TO		173.91	0.00	0.00
AP	VO	043530	04-06	050308	12/13/2005		Summary Release		0.00	4,319.75	0.00
GJ	LS	001837	05-06	9204	11/3/2005		S.ALLOCATION FACTOR		551.75	0.00	0.00
PO	R	056195	05-06		11/18/2005		NON STOCK DIRECTLY CHARGED TO		3,768.00	0.00	0.00
AP	VO	044140	05-06	051006	11/18/2005		Summary Release				

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Jrnl	Tran	Bat	Per	Ent	Reference	Tran	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
GJ	LS	001865	06-06		9204	1/10/2006		S:ALLOCATION FACTOR		0.00	4,327.00	
PO	R	057093	06-06			12/15/2005		NON STOCK DIRECTLY CHARGED TO		62.00	0.00	
AP	VO	044717	06-06		051690	12/28/2005		Summary Release		4,265.00	0.00	
Acct 920400 Total									14,359.42	59,941.86	28,859.99	45,441.29 ***

Acct:	920700	TRAVEL AND TRAINING EXPENSE	Sub:	10	Electric							
GJ	LD	001520	07-05	9207	1,796.54	0.00		D:ALLOCATION FACTOR			0.00	
GJ	LD	001545	08-05	9207	2,495.61	0.00		D:ALLOCATION FACTOR			0.00	
GJ	LD	001580	09-05	9207	6,123.83	0.00		D:ALLOCATION FACTOR			0.00	
GJ	LD	001611	10-05	9207	3,011.86	0.00		D:ALLOCATION FACTOR			0.00	
GJ	LD	001641	11-05	9207	2,142.59	0.00		D:ALLOCATION FACTOR			0.00	
GJ	LD	001679	12-05	9207	3,429.40	0.00		D:ALLOCATION FACTOR			0.00	
GJ	LD	001717	01-06	9207	3,285.19	0.00		D:ALLOCATION FACTOR			0.00	
GJ	LD	001740	02-06	9207	5,303.95	0.00		D:ALLOCATION FACTOR			0.00	
GJ	LD	001775	03-06	9207	4,799.71	0.00		D:ALLOCATION FACTOR			0.00	
AP	VO	043181	03-06	049880	565.00	0.00		Summary Release			0.00	
GJ	LD	001805	04-06	9207	891.92	0.00		D:ALLOCATION FACTOR			0.00	
AP	VO	043700	04-06	050501	2,077.07	0.00		Summary Release			0.00	
GJ	LD	001837	05-06	9207	95.84	0.00		D:ALLOCATION FACTOR			0.00	
GJ	LD	001865	06-06	9207	611.78	0.00		D:ALLOCATION FACTOR			0.00	
AP	VO	044717	06-06	051690	71.13	0.00		Summary Release			0.00	

Acct:	920700	TRAVEL AND TRAINING EXPENSE	Sub:	20	Water							
GJ	LD	001520	07-05	9207	1,870.55	0.00		D:ALLOCATION FACTOR			0.00	
GJ	LD	001545	08-05	9207	2,598.41	0.00		D:ALLOCATION FACTOR			0.00	
GJ	LD	001580	09-05	9207	6,376.10	0.00		D:ALLOCATION FACTOR			0.00	
PO	R	049978	09-05		1,440.00	0.00		NON STOCK DIRECTLY CHARGED TO			0.00	
GJ	LD	001611	10-05	9207	3,135.93	0.00		D:ALLOCATION FACTOR			0.00	
GJ	LD	001641	11-05	9207	2,230.85	0.00		D:ALLOCATION FACTOR			0.00	
GJ	LD	001679	12-05	9207	3,570.67	0.00		D:ALLOCATION FACTOR			0.00	
GJ	LD	001717	01-06	9207	3,420.52	0.00		D:ALLOCATION FACTOR			0.00	
GJ	LD	001740	02-06	9207	5,522.44	0.00		D:ALLOCATION FACTOR			0.00	
GJ	LD	001775	03-06	9207	4,997.44	0.00		D:ALLOCATION FACTOR			0.00	
GJ	LD	001805	04-06	9207	928.66	0.00		D:ALLOCATION FACTOR			0.00	
AP	VO	043700	04-06	050501	1,669.75	0.00		Summary Release			0.00	
GJ	LD	001837	05-06	9207	99.79	0.00		D:ALLOCATION FACTOR			0.00	
AP	VO	044215	05-06	051099	1,491.08	0.00		Summary Release			0.00	
GJ	LD	001865	06-06	9207	636.98	0.00		D:ALLOCATION FACTOR			0.00	
AP	VO	044717	06-06	051690	1,240.95	0.00		Summary Release			0.00	

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Acct:	Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Description	Beginning	Debit	Credit	Ending
	Type	Type	Nbr	Ent	Nbr	Date			Balance	Amount	Amount	Balance
920700						TRAVEL AND TRAINING EXPENSE						
						Sub: 30						
GJ	LD		001520	07-05	9207	2/3/2005		D:ALLOCATION FACTOR		3,122.56	0.00	
GJ	GL		001538	08-05	JEF08-1	3/3/2005		F5N TRAV/TRAIN NOT CA		4,740.00	0.00	
GJ	LD		001545	08-05	9207	3/4/2005		D:ALLOCATION FACTOR		4,337.61	0.00	
GJ	LD		001580	09-05	9207	4/5/2005		D:ALLOCATION FACTOR		10,643.80	0.00	
GJ	LD		001611	10-05	9207	5/6/2005		D:ALLOCATION FACTOR		5,234.89	0.00	
GJ	LD		001641	11-05	9207	6/2/2005		D:ALLOCATION FACTOR		3,724.02	0.00	
PO	R		051634	11-05		5/18/2005		NON STOCK DIRECTLY CHARGED TO		300.00	0.00	
GJ	LD		001679	12-05	9207	7/13/2005		D:ALLOCATION FACTOR		5,960.63	0.00	
GJ	LD		001717	01-06	9207	8/17/2005		D:ALLOCATION FACTOR		5,709.98	0.00	
GJ	LD		001740	02-06	9207	9/12/2005		D:ALLOCATION FACTOR		9,218.78	0.00	
GJ	LD		001775	03-06	9207	10/19/2005		D:ALLOCATION FACTOR		8,342.36	0.00	
GJ	LD		001805	04-06	9207	11/10/2005		D:ALLOCATION FACTOR		1,550.23	0.00	
AP	VO		043700	04-06	050501	10/26/2005		Summary Release		4,000.63	0.00	
GJ	LD		001837	05-06	9207	12/13/2005		D:ALLOCATION FACTOR		166.57	0.00	
AP	VO		043922	05-06	050759	11/8/2005		Summary Release		324.70	0.00	
GJ	LD		001865	06-06	9207	1/10/2006		D:ALLOCATION FACTOR		1,063.33	0.00	
AP	VO		044717	06-06	051690	12/28/2005		Summary Release		569.15	0.00	
						Sub: 40						
920700						TRAVEL AND TRAINING EXPENSE						
GJ	LS		001520	07-05	9207	2/3/2005		S:ALLOCATION FACTOR		0.00	6,789.65	
AP	VO		038939	07-05	044762	1/27/2005		Summary Release		6,789.65	0.00	
GJ	LS		001545	08-05	9207	3/4/2005		S:ALLOCATION FACTOR		0.00	9,431.63	
PO	R		049387	08-05		2/4/2005		NON STOCK DIRECTLY CHARGED TO		45.73	0.00	
AP	VO		039418	08-05	045332	2/25/2005		Summary Release		9,385.90	0.00	
GJ	GL		001561	09-05	CR09	3/30/2005		CASH RECEIPTS MARCH		0.00	204.75	
GJ	LS		001580	09-05	9207	4/5/2005		S:ALLOCATION FACTOR		0.00	23,143.73	
AP	VO		039895	09-05	045937	3/29/2005		Summary Release		23,348.48	0.00	
GJ	GL		001593	10-05	CR10	5/2/2005		CASH RECEIPTS APRIL		0.00	353.12	
GJ	LS		001611	10-05	9207	5/6/2005		S:ALLOCATION FACTOR		0.00	11,382.68	
AP	VO		040392	10-05	046529	4/27/2005		Summary Release		11,735.80	0.00	
GJ	LS		001641	11-05	9207	6/2/2005		S:ALLOCATION FACTOR		0.00	8,097.46	
AP	VO		040877	11-05	047129	5/25/2005		Summary Release		8,097.46	0.00	
GJ	GL		001655	12-05	CR12	6/29/2005		CASH RECEIPTS - JUNE		0.00	179.57	
GJ	LS		001679	12-05	9207	7/13/2005		S:ALLOCATION FACTOR		0.00	12,960.70	
AP	VO		041493	12-05	047854	6/27/2005		Summary Release		13,140.27	0.00	
GJ	LS		001717	01-06	9207	8/17/2005		S:ALLOCATION FACTOR		0.00	12,415.69	
AP	VO		041978	01-06	048432	7/26/2005		Summary Release		12,415.69	0.00	
GJ	GL		001723	02-06	CR02	9/1/2005		AUGUST CASH RECEIPTS		0.00	829.97	

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Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Beginning	Debit	Credit	Ending
Type	Type	Nbr	Ent	Nbr	Date	Description	Balance	Amount	Amount	Balance
GJ	LS	001740	02-06	9207	9/12/2005	S:ALLOCATION FACTOR		0.00	20,045.17	
AP	VO	042532	02-06	049136	8/26/2005	Summary Release		20,875.14	0.00	
GJ	LS	001775	03-06	9207	10/19/2005	S:ALLOCATION FACTOR		0.00	18,139.51	
AP	VO	043181	03-06	049880	9/30/2005	Summary Release		18,139.51	0.00	
GJ	GL	001781	04-06	CR04	10/30/2005	OCTOBER CASH RECEIPTS		0.00	237.80	
AP	LS	001805	04-06	9207	11/10/2005	S:ALLOCATION FACTOR		0.00	3,370.81	
GJ	VO	043700	04-06	050501	10/26/2005	Summary Release		3,608.61	0.00	
AP	LS	001837	05-06	9207	12/13/2005	S:ALLOCATION FACTOR		0.00	362.20	
AP	VO	044140	05-06	051006	11/18/2005	Summary Release		362.20	0.00	
GJ	LS	001865	06-06	9207	1/10/2006	S:ALLOCATION FACTOR		0.00	2,312.09	
AP	VO	044717	06-06	051690	12/28/2005	Summary Release		2,312.09	0.00	
Acct 920700 Total							65,316.96	277,197.31	130,256.53	212,257.74
Acct: 920810 BOARD EXPENSES										
					07-05					
					08-05					
GJ	LD	001580	09-05	92081	4/5/2005	D:ALLOCATION FACTOR		0.00	0.00	
GJ	LD	001611	10-05	92081	5/6/2005	D:ALLOCATION FACTOR		7.50	0.00	
					11-05			17.44	0.00	
GJ	LD	001679	12-05	92081	7/13/2005	D:ALLOCATION FACTOR		0.00	89.91	
					01-06			0.00	0.00	
					02-06			0.00	0.00	
					03-06			0.00	0.00	
					04-06			0.00	0.00	
					05-06			0.00	0.00	
					06-06			0.00	0.00	
Acct: 920810 BOARD EXPENSES										
					07-05					
					08-05					
GJ	LD	001580	09-05	92081	4/5/2005	D:ALLOCATION FACTOR		0.00	0.00	
GJ	LD	001611	10-05	92081	5/6/2005	D:ALLOCATION FACTOR		5.52	0.00	
					11-05			12.84	0.00	
GJ	LD	001679	12-05	92081	7/13/2005	D:ALLOCATION FACTOR		0.00	0.00	
					01-06			66.16	0.00	
					02-06			0.00	0.00	
					03-06			0.00	0.00	
					04-06			0.00	0.00	
					05-06			0.00	0.00	
					06-06			0.00	0.00	
Acct: 920810 BOARD EXPENSES										
					07-05					
					08-05					
					09-05					
					10-05					
					11-05					
					12-05					
					01-06					
					02-06					
					03-06					
					04-06					
					05-06					
					06-06					

Electric

Water

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Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Beginning	Debit	Credit	Ending	
Type	Type	Nbr	Ent	Nbr	Date	Description	Balance	Amount	Amount	Balance	
Acct: 920810 BOARD EXPENSES											
			06-06								
			07-05								
			08-05								
			09-05	92081	4/5/2005	D:ALLOCATION FACTOR		0.00	0.00	*	
			10-05	92081	5/6/2005	D:ALLOCATION FACTOR		0.00	0.00	*	
			11-05					7.23	0.00	*	
			12-05	92081				16.84	0.00	*	
			01-06		7/13/2005	D:ALLOCATION FACTOR		86.79	0.00	*	
			02-06					0.00	0.00	*	
			03-06					0.00	0.00	*	
			04-06					0.00	0.00	*	
			05-06					0.00	0.00	*	
			06-06					0.00	0.00	*	
Sub: 30											
Cable											
			07-05					0.00	0.00	*	
			08-05					0.00	0.00	*	
			09-05	92081				0.00	0.00	*	
			10-05	92081				0.00	0.00	*	
			11-05					0.00	0.00	*	
			12-05	92081				0.00	0.00	*	
			01-06					0.00	0.00	*	
			02-06					0.00	0.00	*	
			03-06					0.00	0.00	*	
			04-06					0.00	0.00	*	
			05-06					0.00	0.00	*	
			06-06					0.00	0.00	*	
Sub: 40											
General											
			07-05					0.00	0.00	*	
			08-05					0.00	0.00	*	
			09-05	92081	4/5/2005	S:ALLOCATION FACTOR		20.25	0.00	*	
			10-05	92081	3/16/2005	Summary Release		47.12	0.00	*	
			11-05		5/6/2005	S:ALLOCATION FACTOR		47.12	0.00	*	
			12-05	92081	4/20/2005	Summary Release		0.00	0.00	*	
			01-06					0.00	242.86	*	
			02-06		7/13/2005	S:ALLOCATION FACTOR		242.86	0.00	*	
			03-06		6/27/2005	Summary Release		0.00	0.00	*	
			04-06					0.00	0.00	*	
			05-06					0.00	0.00	*	
			06-06					0.00	0.00	*	
Acct: 920810 BOARD EXPENSES											
Sub: 10											
Electric											
			07-05	92082	2/3/2005	D:ALLOCATION FACTOR		159.57	0.00	*	
			08-05	92082	3/4/2005	D:ALLOCATION FACTOR		159.57	0.00	*	
			09-05	92082	4/5/2005	D:ALLOCATION FACTOR		239.36	0.00	*	
			10-05	92082	5/6/2005	D:ALLOCATION FACTOR		159.57	0.00	*	
			11-05	92082	6/2/2005	D:ALLOCATION FACTOR		159.57	0.00	*	
Acct: 920820 BOARD PAYROLL											
			07-05	92082				0.00	0.00	*	
			08-05	92082				0.00	0.00	*	
			09-05	92082				0.00	0.00	*	
			10-05	92082				0.00	0.00	*	
			11-05	92082				0.00	0.00	*	
Acct: 920810 Total											
Sub: 30											
Sub: 40											
Sub: 10											
Total											
							358.75	620.46	310.23	668.98 ***	

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Type	Type	Nbr	Ent	Nbr	Nbr	Date	Date		Balance	Amount	Amount	Balance
Acct: 920820 BOARD PAYROLL												
GJ	LD	001679	12-05	92082	92082	7/13/2005		D:ALLOCATION FACTOR		231.38	0.00	
GJ	LD	001717	01-06	92082	92082	8/17/2005		D:ALLOCATION FACTOR		87.76	0.00	
GJ	LD	001740	02-06	92082	92082	9/12/2005		D:ALLOCATION FACTOR		159.57	0.00	
GJ	LD	001775	03-06	92082	92082	10/19/2005		D:ALLOCATION FACTOR		239.36	0.00	
GJ	LD	001805	04-06	92082	92082	11/10/2005		D:ALLOCATION FACTOR		159.57	0.00	
GJ	LD	001837	05-06	92082	92082	12/13/2005		D:ALLOCATION FACTOR		159.57	0.00	
GJ	LD	001865	06-06	92082	92082	1/10/2006		D:ALLOCATION FACTOR		159.57	0.00	
Sub: 20												
Water												
GJ	LD	001520	07-05	92082	92082	2/3/2005		D:ALLOCATION FACTOR		117.42	0.00	
GJ	LD	001545	08-05	92082	92082	3/4/2005		D:ALLOCATION FACTOR		117.42	0.00	
GJ	LD	001580	09-05	92082	92082	4/5/2005		D:ALLOCATION FACTOR		176.12	0.00	
GJ	LD	001611	10-05	92082	92082	5/6/2005		D:ALLOCATION FACTOR		117.42	0.00	
GJ	LD	001641	11-05	92082	92082	6/2/2005		D:ALLOCATION FACTOR		117.42	0.00	
GJ	LD	001679	12-05	92082	92082	7/13/2005		D:ALLOCATION FACTOR		170.25	0.00	
GJ	LD	001717	01-06	92082	92082	8/17/2005		D:ALLOCATION FACTOR		64.58	0.00	
GJ	LD	001740	02-06	92082	92082	9/12/2005		D:ALLOCATION FACTOR		117.42	0.00	
GJ	LD	001775	03-06	92082	92082	10/19/2005		D:ALLOCATION FACTOR		176.12	0.00	
GJ	LD	001805	04-06	92082	92082	11/10/2005		D:ALLOCATION FACTOR		117.42	0.00	
GJ	LD	001837	05-06	92082	92082	12/13/2005		D:ALLOCATION FACTOR		117.42	0.00	
GJ	LD	001865	06-06	92082	92082	1/10/2006		D:ALLOCATION FACTOR		117.42	0.00	
Sub: 30												
Cable												
GJ	LD	001520	07-05	92082	92082	2/3/2005		D:ALLOCATION FACTOR		154.05	0.00	
GJ	LD	001545	08-05	92082	92082	3/4/2005		D:ALLOCATION FACTOR		154.05	0.00	
GJ	LD	001580	09-05	92082	92082	4/5/2005		D:ALLOCATION FACTOR		231.08	0.00	
GJ	LD	001611	10-05	92082	92082	5/6/2005		D:ALLOCATION FACTOR		154.05	0.00	
GJ	LD	001641	11-05	92082	92082	6/2/2005		D:ALLOCATION FACTOR		154.05	0.00	
GJ	LD	001679	12-05	92082	92082	7/13/2005		D:ALLOCATION FACTOR		223.38	0.00	
GJ	LD	001717	01-06	92082	92082	8/17/2005		D:ALLOCATION FACTOR		84.73	0.00	
GJ	LD	001740	02-06	92082	92082	9/12/2005		D:ALLOCATION FACTOR		154.05	0.00	
GJ	LD	001775	03-06	92082	92082	10/19/2005		D:ALLOCATION FACTOR		231.08	0.00	
GJ	LD	001805	04-06	92082	92082	11/10/2005		D:ALLOCATION FACTOR		154.05	0.00	
GJ	LD	001837	05-06	92082	92082	12/13/2005		D:ALLOCATION FACTOR		154.05	0.00	
GJ	LD	001865	06-06	92082	92082	1/10/2006		D:ALLOCATION FACTOR		154.05	0.00	
Sub: 40												
General												
GJ	GL	001497	07-05	92082	92082	1/20/2005		S:ALLOCATION FACTOR		431.04	0.00	
GJ	LS	001520	07-05	92082	92082	2/3/2005		S:ALLOCATION FACTOR		0.00	431.04	
GJ	GL	001524	08-05	92082	92082	2/17/2005		S:ALLOCATION FACTOR		431.04	0.00	
GJ	LS	001545	08-05	92082	92082	3/4/2005		S:ALLOCATION FACTOR		0.00	431.04	

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Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning	Debit	Credit	Ending
Type	Type	Nbr	Ent	Nbr	Date		Balance	Amount	Amount	Balance
GJ	GL	001562	09-05		3/31/2005			646.56	0.00	
GJ	LS	001580	09-05	92082	4/5/2005	S:ALLOCATION FACTOR		0.00	646.56	
GJ	GL	001590	10-05		4/28/2005		431.04	431.04	0.00	
GJ	LS	001611	10-05	92082	5/6/2005	S:ALLOCATION FACTOR		0.00	431.04	
GJ	GL	001629	11-05		5/26/2005		431.04	431.04	0.00	
GJ	LS	001641	11-05	92082	6/2/2005	S:ALLOCATION FACTOR		0.00	431.04	
GJ	GL	001675	12-05	PAYACC12-1	7/13/2005	YEAR END PAYROLL ACCRUAL		625.01	0.00	
GJ	LS	001679	12-05	92082	7/13/2005	S:ALLOCATION FACTOR		0.00	625.01	
GJ	GL	001689	01-06	RPAYACC01	7/29/2005	REVERSE EOY PAYROLL ACCRUAL		431.04	193.97	
GJ	LS	001717	01-06	92082	8/17/2005	S:ALLOCATION FACTOR		0.00	237.07	
GJ	GL	001721	02-06		8/18/2005		431.04	431.04	0.00	
GJ	LS	001740	02-06	92082	9/12/2005	S:ALLOCATION FACTOR		0.00	431.04	
GJ	GL	001745	03-06	JE03-4	9/28/2005	REV PAYROLL POSTED TWICE 9-1-5		862.08	215.52	
GJ	LS	001775	03-06	92082	10/19/2005	S:ALLOCATION FACTOR		0.00	646.56	
GJ	GL	001780	04-06		10/27/2005		431.04	431.04	0.00	
GJ	LS	001805	04-06	92082	11/10/2005	S:ALLOCATION FACTOR		0.00	431.04	
GJ	GL	001812	05-06		11/23/2005		431.04	431.04	0.00	
GJ	LS	001837	05-06	92082	12/13/2005	S:ALLOCATION FACTOR		0.00	431.04	
GJ	GL	001855	06-06		12/22/2005		431.04	431.04	0.00	
GJ	LS	001865	06-06	92082	1/10/2006	S:ALLOCATION FACTOR		0.00	431.04	
Acct 920820 Total							2,629.76	11,616.53	6,013.01	8,233.28 ***

Acct:	920910	SOCIAL SECURITY EXPENSE	Sub:	10	Electric					
GJ	LD	001520	07-05	9209	2/3/2005	D:ALLOCATION FACTOR	7,818.89	0.00		
GJ	LD	001545	08-05	9209	3/4/2005	D:ALLOCATION FACTOR	15,566.80	0.00		
GJ	LD	001580	09-05	9209	4/5/2005	D:ALLOCATION FACTOR	23,391.03	0.00		
GJ	LD	001611	10-05	9209	5/6/2005	D:ALLOCATION FACTOR	15,667.82	0.00		
GJ	LD	001641	11-05	9209	6/2/2005	D:ALLOCATION FACTOR	15,837.04	0.00		
GJ	LD	001679	12-05	9209	7/13/2005	D:ALLOCATION FACTOR	16,223.73	0.00		
GJ	LD	001717	01-06	9209	8/17/2005	D:ALLOCATION FACTOR	16,747.00	0.00		
GJ	LD	001740	02-06	9209	9/12/2005	D:ALLOCATION FACTOR	17,313.05	0.00		
GJ	LD	001775	03-06	9209	10/19/2005	D:ALLOCATION FACTOR	24,410.15	0.00		
GJ	LD	001805	04-06	9209	11/10/2005	D:ALLOCATION FACTOR	16,091.63	0.00		
GJ	LD	001837	05-06	9209	12/13/2005	D:ALLOCATION FACTOR	16,096.63	0.00		
GJ	LD	001865	06-06	9209	1/10/2006	D:ALLOCATION FACTOR	16,091.01	0.00		
Acct: 920910 SOCIAL SECURITY EXPENSE							Sub: 20	Water		
GJ	GL	001494	07-05	9209	1/6/2005		27,219.83	0.00		
GJ	LD	001520	07-05	9209	2/3/2005	D:ALLOCATION FACTOR	7,139.53	0.00		

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Type	Type	Nbr	Ent	Nbr	Date					
Acct: 920910 SOCIAL SECURITY EXPENSE										
GJ	LD	001545	08-05	9209	3/4/2005	D:ALLOCATION FACTOR		14,214.23	0.00	
GJ	LD	001580	09-05	9209	4/5/2005	D:ALLOCATION FACTOR		21,358.63	0.00	
GJ	LD	001611	10-05	9209	5/6/2005	D:ALLOCATION FACTOR		14,306.48	0.00	
GJ	LD	001641	11-05	9209	6/2/2005	D:ALLOCATION FACTOR		14,461.00	0.00	
GJ	LD	001679	12-05	9209	7/13/2005	D:ALLOCATION FACTOR		14,814.09	0.00	
GJ	LD	001717	01-06	9209	8/17/2005	D:ALLOCATION FACTOR		15,291.89	0.00	
GJ	LD	001740	02-06	9209	9/12/2005	D:ALLOCATION FACTOR		15,808.76	0.00	
GJ	LD	001775	03-06	9209	10/19/2005	D:ALLOCATION FACTOR		22,289.21	0.00	
GJ	LD	001805	04-06	9209	11/10/2005	D:ALLOCATION FACTOR		14,693.46	0.00	
GJ	LD	001837	05-06	9209	12/13/2005	D:ALLOCATION FACTOR		14,698.03	0.00	
GJ	LD	001865	06-06	9209	1/10/2006	D:ALLOCATION FACTOR		14,692.90	0.00	
Acct: 920910 SOCIAL SECURITY EXPENSE										
Sub: 30 Cable										
GJ	LD	001520	07-05	9209	2/3/2005	D:ALLOCATION FACTOR		9,745.82	0.00	
GJ	LD	001545	08-05	9209	3/4/2005	D:ALLOCATION FACTOR		19,403.17	0.00	
GJ	LD	001580	09-05	9209	4/5/2005	D:ALLOCATION FACTOR		29,155.64	0.00	
GJ	LD	001611	10-05	9209	5/6/2005	D:ALLOCATION FACTOR		19,529.08	0.00	
GJ	LD	001641	11-05	9209	6/2/2005	D:ALLOCATION FACTOR		19,740.01	0.00	
GJ	LD	001679	12-05	9209	7/13/2005	D:ALLOCATION FACTOR		20,221.99	0.00	
GJ	LD	001717	01-06	9209	8/17/2005	D:ALLOCATION FACTOR		20,874.22	0.00	
GJ	LD	001740	02-06	9209	9/12/2005	D:ALLOCATION FACTOR		21,579.78	0.00	
GJ	LD	001775	03-06	9209	10/19/2005	D:ALLOCATION FACTOR		30,425.93	0.00	
GJ	LD	001805	04-06	9209	11/10/2005	D:ALLOCATION FACTOR		20,057.33	0.00	
GJ	LD	001837	05-06	9209	12/13/2005	D:ALLOCATION FACTOR		20,063.56	0.00	
GJ	LD	001865	06-06	9209	1/10/2006	D:ALLOCATION FACTOR		20,056.56	0.00	
Acct: 920910 SOCIAL SECURITY EXPENSE										
Sub: 40 General										
GJ	GL	001497	07-05		1/20/2005			24,704.24	0.00	
GJ	LS	001520	07-05	9209	2/3/2005	S:ALLOCATION FACTOR		0.00	24,704.24	
GJ	GL	001524	08-05		2/17/2005			49,184.20	0.00	
GJ	LS	001545	08-05	9209	3/4/2005	S:ALLOCATION FACTOR		0.00	49,184.20	
GJ	GL	001562	09-05		3/31/2005			73,905.30	0.00	
GJ	LS	001580	09-05	9209	4/5/2005	S:ALLOCATION FACTOR		0.00	73,905.30	
GJ	GL	001590	10-05		4/28/2005			49,503.38	0.00	
GJ	LS	001611	10-05	9209	5/6/2005	S:ALLOCATION FACTOR		0.00	49,503.38	
GJ	GL	001629	11-05		5/26/2005			50,038.05	0.00	
GJ	LS	001641	11-05	9209	6/2/2005	S:ALLOCATION FACTOR		0.00	50,038.05	
GJ	GL	001649	12-05		6/23/2005			51,259.81	0.00	
GJ	LS	001679	12-05	9209	7/13/2005	S:ALLOCATION FACTOR		0.00	51,259.81	
GJ	GL	001691	01-06		7/21/2005			52,913.11	0.00	

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Jrnl	Tran	Bat	Per	Reference	Tran	Date	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance	
Type	Type	Nbr	Ent	Nbr								
GJ	LS	001717	01-06	9209		8/17/2005	S:ALLOCATION FACTOR		0.00	52,913.11		
GJ	GL	001721	02-06			8/18/2005			54,701.59	0.00		
GJ	LS	001740	02-06	9209		9/12/2005	S:ALLOCATION FACTOR		0.00	54,701.59		
GJ	GL	001745	03-06	JE03-4		9/28/2005	REV PAYROLL POSTED TWICE 9-1-5		102,709.86	25,584.57		
GJ	LS	001775	03-06	9209		10/19/2005	S:ALLOCATION FACTOR		0.00	77,125.29		
GJ	GL	001780	04-06			10/27/2005			50,842.42	0.00		
GJ	LS	001805	04-06	9209		11/10/2005	S:ALLOCATION FACTOR		0.00	50,842.42		
GJ	GL	001812	05-06			11/23/2005			50,858.22	0.00		
GJ	LS	001837	05-06	9209		12/13/2005	S:ALLOCATION FACTOR		0.00	50,858.22		
GJ	GL	001855	06-06			12/22/2005			50,840.47	0.00		
GJ	LS	001865	06-06	9209		1/10/2006	S:ALLOCATION FACTOR		0.00	50,840.47		
								Acct 920910 Total	321,033.12	1,324,556.56	661,460.65	984,129.03 ***

Acct:	923300	LEGAL RETAINER FEES	Sub:	10		Electric				
GJ	LD	001520	07-05	9233	2/3/2005	D:ALLOCATION FACTOR	999.54	0.00	0.00	
GJ	LD	001545	08-05	9233	3/4/2005	D:ALLOCATION FACTOR	999.54	0.00	0.00	
GJ	LD	001580	09-05	9233	4/5/2005	D:ALLOCATION FACTOR	999.54	0.00	0.00	
GJ	LD	001611	10-05	9233	5/6/2005	D:ALLOCATION FACTOR	999.54	0.00	0.00	
GJ	LD	001641	11-05	9233	6/2/2005	D:ALLOCATION FACTOR	999.54	0.00	0.00	
GJ	LD	001679	12-05	9233	7/13/2005	D:ALLOCATION FACTOR	999.54	0.00	0.00	
GJ	LD	001717	01-06	9233	8/17/2005	D:ALLOCATION FACTOR	999.54	0.00	0.00	
GJ	LD	001740	02-06	9233	9/12/2005	D:ALLOCATION FACTOR	999.54	0.00	0.00	
GJ	LD	001775	03-06	9233	10/19/2005	D:ALLOCATION FACTOR	999.54	0.00	0.00	
GJ	LD	001805	04-06	9233	11/10/2005	D:ALLOCATION FACTOR	999.54	0.00	0.00	
GJ	LD	001837	05-06	9233	12/13/2005	D:ALLOCATION FACTOR	999.54	0.00	0.00	
GJ	LD	001865	06-06	9233	1/10/2006	D:ALLOCATION FACTOR	999.54	0.00	0.00	
								Sub: 20	Water	
								Acct: 923300	LEGAL RETAINER FEES	
GJ	LD	001520	07-05	9233	2/3/2005	D:ALLOCATION FACTOR	735.48	0.00	0.00	
GJ	LD	001545	08-05	9233	3/4/2005	D:ALLOCATION FACTOR	735.48	0.00	0.00	
GJ	LD	001580	09-05	9233	4/5/2005	D:ALLOCATION FACTOR	735.48	0.00	0.00	
GJ	LD	001611	10-05	9233	5/6/2005	D:ALLOCATION FACTOR	735.48	0.00	0.00	
GJ	LD	001641	11-05	9233	6/2/2005	D:ALLOCATION FACTOR	735.48	0.00	0.00	
GJ	LD	001679	12-05	9233	7/13/2005	D:ALLOCATION FACTOR	735.48	0.00	0.00	
GJ	LD	001717	01-06	9233	8/17/2005	D:ALLOCATION FACTOR	735.48	0.00	0.00	
GJ	LD	001740	02-06	9233	9/12/2005	D:ALLOCATION FACTOR	735.48	0.00	0.00	
GJ	LD	001775	03-06	9233	10/19/2005	D:ALLOCATION FACTOR	735.48	0.00	0.00	
GJ	LD	001805	04-06	9233	11/10/2005	D:ALLOCATION FACTOR	735.48	0.00	0.00	
GJ	LD	001837	05-06	9233	12/13/2005	D:ALLOCATION FACTOR	735.48	0.00	0.00	

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Acct:	Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Beginning	Debit	Credit	Ending
	Type	Type	Nbr	Ent	Nbr	Date	Description	Balance	Amount	Amount	Balance
Acct: 923300	GJ	LD	001865	06-06	9233	1/10/2006	D:ALLOCATION FACTOR		735.48	0.00	
						Sub: 30					
						2/3/2005	D:ALLOCATION FACTOR		964.98	0.00	
						3/4/2005	D:ALLOCATION FACTOR		964.98	0.00	
						4/5/2005	D:ALLOCATION FACTOR		964.98	0.00	
						5/6/2005	D:ALLOCATION FACTOR		964.98	0.00	
						6/2/2005	D:ALLOCATION FACTOR		964.98	0.00	
						7/13/2005	D:ALLOCATION FACTOR		964.98	0.00	
						8/17/2005	D:ALLOCATION FACTOR		964.98	0.00	
						9/12/2005	D:ALLOCATION FACTOR		964.98	0.00	
						10/19/2005	D:ALLOCATION FACTOR		964.98	0.00	
						11/10/2005	D:ALLOCATION FACTOR		964.98	0.00	
						12/13/2005	D:ALLOCATION FACTOR		964.98	0.00	
						1/10/2006	D:ALLOCATION FACTOR		964.98	0.00	
Acct: 923300	GJ	LD	001865	06-06	9233	1/10/2006	D:ALLOCATION FACTOR		964.98	0.00	
						Sub: 40					
						2/3/2005	S:ALLOCATION FACTOR		0.00	2,700.00	
						1/7/2005	Summary Release		2,700.00	0.00	
						3/4/2005	S:ALLOCATION FACTOR		0.00	2,700.00	
						1/31/2005	Summary Release		2,700.00	0.00	
						4/5/2005	S:ALLOCATION FACTOR		0.00	2,700.00	
						2/28/2005	Summary Release		2,700.00	0.00	
						5/6/2005	S:ALLOCATION FACTOR		0.00	2,700.00	
						3/31/2005	Summary Release		2,700.00	0.00	
						6/2/2005	S:ALLOCATION FACTOR		0.00	2,700.00	
						5/2/2005	Summary Release		2,700.00	0.00	
						7/13/2005	S:ALLOCATION FACTOR		0.00	2,700.00	
						6/2/2005	Summary Release		2,700.00	0.00	
						8/17/2005	S:ALLOCATION FACTOR		0.00	2,700.00	
						7/5/2005	Summary Release		2,700.00	0.00	
						9/12/2005	S:ALLOCATION FACTOR		0.00	2,700.00	
						7/29/2005	Summary Release		2,700.00	0.00	
						10/19/2005	S:ALLOCATION FACTOR		0.00	2,700.00	
						8/29/2005	Summary Release		2,700.00	0.00	
						11/10/2005	S:ALLOCATION FACTOR		0.00	2,700.00	
						10/5/2005	Summary Release		2,700.00	0.00	
						12/13/2005	S:ALLOCATION FACTOR		0.00	2,700.00	
						11/1/2005	Summary Release		2,700.00	0.00	
						1/10/2006	S:ALLOCATION FACTOR		0.00	2,700.00	

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Acct:	Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Beginning	Debit	Credit	Ending
	Type	Type	Nbr	Ent	Nbr	Date	Description	Balance	Amount	Amount	Balance
AP	VO	044345		06-06	051245	12/5/2005	Summary Release		2,700.00	0.00	
						Acct	923300	Total	64,800.00	32,400.00	54,033.32 ***
Acct: 923400						Sub: 10					
	GJ	LD	001520	07-05	9234	2/3/2005	D:ALLOCATION FACTOR		1,866.21	0.00	
				08-05					0.00	0.00	*
	GJ	LD	001580	09-05	9234	4/5/2005	D:ALLOCATION FACTOR		89.92	0.00	
				10-05					0.00	0.00	*
AP	VO	040633		11-05	046829	5/2/2005	Summary Release		3,131.32	0.00	
AP	VO	041057		12-05	047327	5/31/2005	Summary Release		2,603.13	0.00	
				01-06					0.00	0.00	*
GJ	LD	001740		02-06	9234	9/12/2005	D:ALLOCATION FACTOR		2,034.75	0.00	
				03-06					0.00	0.00	*
GJ	LD	001805		04-06	9234	11/10/2005	D:ALLOCATION FACTOR		685.10	0.00	
AP	VO	043620		04-06	050408	10/21/2005	Summary Release		2,160.89	0.00	
				05-06					0.00	0.00	*
GJ	LD	001865		06-06	9234	1/10/2006	D:ALLOCATION FACTOR		2,740.40	0.00	
Acct: 923400						Sub: 20					
	GJ	LD	001520	07-05	9234	2/3/2005	D:ALLOCATION FACTOR		371.01	0.00	
				08-05					0.00	0.00	*
	GJ	LD	001580	09-05	9234	4/5/2005	D:ALLOCATION FACTOR		17.88	0.00	
				10-05					0.00	0.00	*
				11-05					0.00	0.00	*
				12-05					0.00	0.00	*
				01-06					0.00	0.00	*
GJ	LD	001740		02-06	9234	9/12/2005	D:ALLOCATION FACTOR		404.51	0.00	
				03-06					0.00	0.00	*
GJ	LD	001805		04-06	9234	11/10/2005	D:ALLOCATION FACTOR		136.20	0.00	
				05-06					0.00	0.00	*
GJ	LD	001865		06-06	9234	1/10/2006	D:ALLOCATION FACTOR		544.80	0.00	
Acct: 923400						Sub: 30					
	GJ	LD	001520	07-05	9234	2/3/2005	D:ALLOCATION FACTOR		486.78	0.00	
				08-05					0.00	0.00	*
	GJ	LD	001580	09-05	9234	4/5/2005	D:ALLOCATION FACTOR		23.45	0.00	
				10-05					0.00	0.00	*
				11-05					0.00	0.00	*
				12-05					0.00	0.00	*
				01-06					0.00	0.00	*

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	Type	Type	Nbr	Ent	Nbr	Date	Description	Balance	Amount	Amount	Balance
	GJ	LD	001740	02-06	9234	9/12/2005	D:ALLOCATION FACTOR		530.74	0.00	*
				03-06					0.00	0.00	
	GJ	LD	001805	04-06	9234	11/10/2005	D:ALLOCATION FACTOR		178.70	0.00	*
				05-06					0.00	0.00	
	GJ	LD	001865	06-06	9234	1/10/2006	D:ALLOCATION FACTOR		714.80	0.00	
Acct: 923400						Sub: 40					
	GJ	LS	001520	07-05	9234	2/3/2005	S:ALLOCATION FACTOR		2,724.00	0.00	
	AP	VO	038922	07-05	044737	1/27/2005	Summary Release		0.00	0.00	*
				08-05					0.00	0.00	
	GJ	LS	001580	09-05	9234	4/5/2005	S:ALLOCATION FACTOR		0.00	131.25	*
	AP	VO	039523	09-05	045477	3/7/2005	Summary Release		131.25	0.00	*
				10-05					0.00	0.00	*
				11-05					0.00	0.00	*
				12-05					0.00	0.00	*
				01-06					0.00	0.00	*
	GJ	LS	001740	02-06	9234	9/12/2005	S:ALLOCATION FACTOR		0.00	2,970.00	*
	AP	VO	042078	02-06	048561	6/29/2005	Summary Release		2,970.00	0.00	*
				03-06					0.00	0.00	
	GJ	LS	001805	04-06	9234	11/10/2005	S:ALLOCATION FACTOR		0.00	1,000.00	*
	AP	VO	043311	04-06	050049	10/7/2005	Summary Release		1,000.00	0.00	*
				05-06					0.00	0.00	
	GJ	LS	001865	06-06	9234	1/10/2006	S:ALLOCATION FACTOR		0.00	4,000.00	*
	AP	VO	044684	06-06	051657	12/22/2005	Summary Release		4,000.00	0.00	*
						Acct: 923400	Total	15,037.77	29,545.84	10,825.25	33,758.36 ***
Acct: 923500						Sub: 10					
	AP	VO	038430	07-05	044173	1/3/2005	Summary Release		20,434.16	0.00	
	AP	VO	039339	08-05	045245	2/22/2005	Summary Release		542.89	0.00	*
				09-05					0.00	0.00	*
				10-05					0.00	0.00	*
	GJ	LD	001641	11-05	9235	6/2/2005	D:ALLOCATION FACTOR		127.51	0.00	
	GJ	LD	001679	12-05	9235	7/13/2005	D:ALLOCATION FACTOR		944.22	0.00	
	GJ	LD	001717	01-06	9235	8/17/2005	D:ALLOCATION FACTOR		133.94	0.00	
	GJ	LD	001740	02-06	9235	9/12/2005	D:ALLOCATION FACTOR		130.24	0.00	
	GJ	LD	001775	03-06	9235	10/19/2005	D:ALLOCATION FACTOR		130.24	0.00	
	GJ	LD	001805	04-06	9235	11/10/2005	D:ALLOCATION FACTOR		416.77	0.00	
	GJ	LD	001837	05-06	9235	12/13/2005	D:ALLOCATION FACTOR		10,495.84	0.00	
	AP	VO	044163	05-06	051032	11/21/2005	Summary Release		9,185.95	0.00	

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Acct:	Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Description	Beginning	Debit	Credit	Ending
	Type	Type	Nbr	Ent	Nbr	Date			Balance	Amount	Amount	Balance
AP	AD	044732		06-06	051705	12/28/2005		Summary Release		0.00	1,433.07	
GJ	LD	001865		06-06	9235	1/10/2006		D:ALLOCATION FACTOR		130.24	0.00	
AP	VO	044733		06-06	051706	12/28/2005		Summary Release		9,504.04	0.00	
Acct: 923500	OTHER LEGAL AND ACCOUNTING Sub: 20											
				07-05								
				08-05								
AP	VO	039194		08-05	045063	2/10/2005		Summary Release		35,671.27	0.00	
				09-05						0.00	0.00	
				10-05						0.00	0.00	
GJ	LD	001641		11-05	9235	6/2/2005		D:ALLOCATION FACTOR		123.10	0.00	
GJ	LD	001679		12-05	9235	7/13/2005		D:ALLOCATION FACTOR		911.58	0.00	
GJ	LD	001717		01-06	9235	8/17/2005		D:ALLOCATION FACTOR		129.31	0.00	
GJ	LD	001740		02-06	9235	9/12/2005		D:ALLOCATION FACTOR		125.73	0.00	
GJ	LD	001775		03-06	9235	10/19/2005		D:ALLOCATION FACTOR		125.73	0.00	
GJ	LD	001805		04-06	9235	11/10/2005		D:ALLOCATION FACTOR		402.36	0.00	
GJ	LD	001837		05-06	9235	12/13/2005		D:ALLOCATION FACTOR		10,132.93	0.00	
GJ	LD	001865		06-06	9235	1/10/2006		D:ALLOCATION FACTOR		125.73	0.00	
Acct: 923500	OTHER LEGAL AND ACCOUNTING Sub: 30											
				07-05								
				08-05								
				09-05								
				10-05								
				11-05								
				12-05								
Acct: 923500	OTHER LEGAL AND ACCOUNTING Sub: 40											
				07-05								
				08-05								
				09-05								
				10-05								
GJ	LS	001641		11-05	9235	6/2/2005		S:ALLOCATION FACTOR		0.00	344.44	
AP	VO	040749		11-05	046954	5/2/2005		Summary Release		344.44	0.00	
GJ	LS	001679		12-05	9235	7/13/2005		S:ALLOCATION FACTOR		0.00	2,550.58	

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Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Type	Type	Nbr	Ent	Nbr	Date					
AP	VO	041243	12-05	047531	6/14/2005	Summary Release		2,550.58	0.00	
GJ	LS	001717	01-06	9235	8/17/2005	S.ALLOCATION FACTOR		0.00	361.80	
AP	VO	041951	01-06	048405	6/29/2005	Summary Release		361.80	0.00	
GJ	LS	001740	02-06	9235	9/12/2005	S.ALLOCATION FACTOR		0.00	351.80	
AP	VO	042360	02-06	048913	8/15/2005	Summary Release		351.80	0.00	
GJ	LS	001775	03-06	9235	10/19/2005	S.ALLOCATION FACTOR		0.00	351.80	
AP	VO	043006	03-06	049670	9/23/2005	Summary Release		351.80	0.00	
GJ	LS	001805	04-06	9235	11/10/2005	S.ALLOCATION FACTOR		0.00	1,125.80	
AP	VO	043689	04-06	050490	10/26/2005	Summary Release		1,125.80	0.00	
GJ	LS	001837	05-06	9235	12/13/2005	S.ALLOCATION FACTOR		0.00	28,351.80	
AP	VO	044142	05-06	051008	11/18/2005	Summary Release		28,351.80	0.00	
GJ	LS	001865	06-06	9235	1/10/2006	S.ALLOCATION FACTOR		0.00	351.80	
AP	VO	044520	06-06	051437	12/14/2005	Summary Release		351.80	0.00	
Acct 923500 Total							29,200.00	156,980.94	35,222.89	150,958.05

Acct:	923600	LEGAL EXPENSES CABLE CASES	Sub: 30		Cable					
AP	VO	038652	07-05	044415	1/13/2005	Summary Release		1,419.00	0.00	
AP	VO	039311	08-05	045217	2/17/2005	Summary Release		938.69	0.00	
			09-05					0.00	0.00	*
AP	VO	040063	10-05	046130	4/11/2005	Summary Release		787.72	0.00	
AP	VO	040628	11-05	046823	5/10/2005	Summary Release		18.75	0.00	
AP	VO	041260	12-05	047549	6/15/2005	Summary Release		888.75	0.00	
AP	VO	041720	01-06	048113	7/13/2005	Summary Release		135.37	0.00	
AP	VO	042378	02-06	048941	8/17/2005	Summary Release		689.25	0.00	
AP	AD	042762	03-06	049396	9/12/2005	Summary Release		0.00	689.25	
AP	VO	042695	03-06	049312	9/7/2005	Summary Release		1,067.25	0.00	
AP	VO	043642	04-06	050430	10/24/2005	Summary Release		297.00	0.00	
AP	VO	043894	05-06	050727	11/7/2005	Summary Release		36.00	0.00	
AP	VO	044483	06-06	051400	12/12/2005	Summary Release		36.00	0.00	
Acct: 923600 LEGAL EXPENSES CABLE CASES Sub: 40							General			
			01-06					0.00	0.00	*
			02-06					0.00	0.00	*
			03-06					0.00	0.00	*
			04-06					0.00	0.00	*
			05-06					0.00	0.00	*
			06-06					0.00	0.00	*
Acct 923600 Total							3,257.98	6,313.78	689.25	8,882.51

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Type	Type	Nbr	Ent	Nbr	Date	Date					
Acct: 924000						Sub: 10					
											Electric
	GJ	LD	001520	07-05	9240	2/3/2005	D:ALLOCATION FACTOR		23,499.25	0.00	
	GJ	LD	001545	08-05	9240	3/4/2005	D:ALLOCATION FACTOR		24,772.11	0.00	
	GJ	LD	001580	09-05	9240	4/5/2005	D:ALLOCATION FACTOR		24,772.12	0.00	
	GJ	LD	001611	10-05	9240	5/6/2005	D:ALLOCATION FACTOR		24,772.12	0.00	
	GJ	LD	001641	11-05	9240	6/2/2005	D:ALLOCATION FACTOR		26,245.73	0.00	
	GJ	LD	001679	12-05	9240	7/13/2005	D:ALLOCATION FACTOR		24,772.12	0.00	
	GJ	LD	001717	01-06	9240	8/17/2005	D:ALLOCATION FACTOR		26,116.92	0.00	
	GJ	LD	001740	02-06	9240	9/12/2005	D:ALLOCATION FACTOR		40,778.48	0.00	
	GJ	LD	001775	03-06	9240	10/19/2005	D:ALLOCATION FACTOR		26,111.13	0.00	
	GJ	LD	001805	04-06	9240	11/10/2005	D:ALLOCATION FACTOR		26,111.13	0.00	
	GJ	LD	001837	05-06	9240	12/13/2005	D:ALLOCATION FACTOR		26,128.48	0.00	
	GJ	LD	001865	06-06	9240	1/10/2006	D:ALLOCATION FACTOR		26,624.63	0.00	
Acct: 924000						Sub: 20					Water
	GJ	LD	001520	07-05	9240	2/3/2005	D:ALLOCATION FACTOR		21,866.38	0.00	
	GJ	LD	001545	08-05	9240	3/4/2005	D:ALLOCATION FACTOR		23,050.79	0.00	
	GJ	LD	001580	09-05	9240	4/5/2005	D:ALLOCATION FACTOR		23,050.79	0.00	
	GJ	LD	001611	10-05	9240	5/6/2005	D:ALLOCATION FACTOR		23,050.79	0.00	
	GJ	LD	001641	11-05	9240	6/2/2005	D:ALLOCATION FACTOR		24,422.00	0.00	
	GJ	LD	001679	12-05	9240	7/13/2005	D:ALLOCATION FACTOR		23,050.79	0.00	
	GJ	LD	001717	01-06	9240	8/17/2005	D:ALLOCATION FACTOR		24,302.15	0.00	
	GJ	LD	001740	02-06	9240	9/12/2005	D:ALLOCATION FACTOR		37,944.93	0.00	
	GJ	LD	001775	03-06	9240	10/19/2005	D:ALLOCATION FACTOR		24,296.76	0.00	
	GJ	LD	001805	04-06	9240	11/10/2005	D:ALLOCATION FACTOR		24,296.76	0.00	
	GJ	LD	001837	05-06	9240	12/13/2005	D:ALLOCATION FACTOR		24,312.90	0.00	
	GJ	LD	001865	06-06	9240	1/10/2006	D:ALLOCATION FACTOR		24,774.58	0.00	
Acct: 924000						Sub: 30					Cable
	GJ	LD	001520	07-05	9240	2/3/2005	D:ALLOCATION FACTOR		19,175.03	0.00	
	GJ	LD	001545	08-05	9240	3/4/2005	D:ALLOCATION FACTOR		20,213.66	0.00	
	GJ	LD	001580	09-05	9240	4/5/2005	D:ALLOCATION FACTOR		20,213.66	0.00	
	GJ	LD	001611	10-05	9240	5/6/2005	D:ALLOCATION FACTOR		20,213.66	0.00	
	GJ	LD	001641	11-05	9240	6/2/2005	D:ALLOCATION FACTOR		21,416.11	0.00	
	GJ	LD	001679	12-05	9240	7/13/2005	D:ALLOCATION FACTOR		20,213.66	0.00	
	GJ	LD	001717	01-06	9240	8/17/2005	D:ALLOCATION FACTOR		21,311.00	0.00	
	GJ	LD	001740	02-06	9240	9/12/2005	D:ALLOCATION FACTOR		33,274.62	0.00	
	GJ	LD	001775	03-06	9240	10/19/2005	D:ALLOCATION FACTOR		21,306.28	0.00	
	GJ	LD	001805	04-06	9240	11/10/2005	D:ALLOCATION FACTOR		21,306.28	0.00	
	GJ	LD	001837	05-06	9240	12/13/2005	D:ALLOCATION FACTOR		21,320.44	0.00	

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Acct:	Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
	Type	Type	Nbr	Ent	Nbr	Date					
GJ	LD		001865	06-06	9240	1/10/2006	D:ALLOCATION FACTOR		21,725.28	0.00	
Acct: 924000						Sub: 40					
						1/25/2005	PREPAID INSUR EXPENSED	64,540.66	0.00	0.00	
GJ	GL		001498	07-05	SE07-1	2/3/2005	S:ALLOCATION FACTOR	0.00	68,036.56	64,540.66	
GJ	LS		001520	07-05	9240	3/1/2005	PREPAID INSUR EXPENSED	68,036.56	0.00	0.00	
GJ	GL		001533	08-05	SE08-1	3/4/2005	S:ALLOCATION FACTOR	0.00	68,036.56	68,036.56	
GJ	LS		001545	08-05	9240	3/23/2005	PREPAID INSUR EXPENSED	68,036.57	0.00	0.00	
GJ	GL		001555	09-05	SE09-1	4/5/2005	S:ALLOCATION FACTOR	0.00	68,036.57	68,036.57	
GJ	LS		001580	09-05	9240	4/27/2005	PREPAID INSURANCE EXP	68,036.57	0.00	0.00	
GJ	GL		001587	10-05	SE10-1	5/6/2005	S:ALLOCATION FACTOR	0.00	72,083.84	72,083.84	
GJ	LS		001611	10-05	9240	5/26/2005	PREPAID INSUR EXP	0.00	68,036.57	68,036.57	
GJ	GL		001619	11-05	SE11-1	6/2/2005	S:ALLOCATION FACTOR	0.00	71,730.07	71,730.07	
GJ	LS		001641	11-05	9240	7/6/2005	PREPAID INSUR EXP	68,036.57	0.00	0.00	
GJ	GL		001665	12-05	SE12-1	7/13/2005	S:ALLOCATION FACTOR	0.00	71,730.07	71,730.07	
GJ	LS		001679	12-05	9240	8/1/2005	PREPAID INSUR EXP	0.00	111,998.03	111,998.03	
GJ	GL		001695	01-06	SE01-1	8/17/2005	S:ALLOCATION FACTOR	0.00	71,714.17	71,714.17	
GJ	LS		001717	01-06	9240	9/1/2005	PREPAID INSUR EXP	0.00	0.00	0.00	
GJ	GL		001722	02-06	SE02-1	9/12/2005	S:ALLOCATION FACTOR	0.00	71,714.17	71,714.17	
GJ	LS		001740	02-06	9240	9/28/2005	PREPAID INSUR EXP	0.00	71,714.17	71,714.17	
GJ	GL		001746	03-06	SE03-1	10/19/2005	S:ALLOCATION FACTOR	0.00	0.00	0.00	
GJ	LS		001775	03-06	9240	11/3/2005	PREPAID INSUR EXP	71,714.17	0.00	0.00	
GJ	GL		001787	04-06	SE04-1	11/10/2005	S:ALLOCATION FACTOR	0.00	71,761.82	71,761.82	
GJ	LS		001805	04-06	9240	12/5/2005	PREPAID INSUR EXPENSED	71,761.82	0.00	0.00	
GJ	GL		001824	05-06	SE05-1	12/13/2005	S:ALLOCATION FACTOR	0.00	73,124.49	73,124.49	
GJ	LS		001837	05-06	9240	1/4/2006	PREPAID INSUR EXP	73,124.49	0.00	0.00	
GJ	GL		001848	06-06	SE06-1	1/10/2006	S:ALLOCATION FACTOR	0.00	0.00	0.00	
GJ	LS		001865	06-06	9240						
						Acct 924000	Total	395,461.50	1,761,627.04	880,813.52	1,276,275.02 ***
Acct: 926000						Sub: 10					
						2/3/2005	D:ALLOCATION FACTOR		195.35	0.00	
GJ	LD		001520	07-05	9260			0.00	0.00	0.00	
						08-05		0.00	0.00	0.00	
						09-05		232.67	0.00	0.00	
GJ	LD		001611	10-05	9260	5/6/2005	D:ALLOCATION FACTOR	0.00	0.00	0.00	
						11-05		0.00	0.00	0.00	
						12-05		0.00	0.00	0.00	
						01-06		0.00	0.00	0.00	
						02-06		0.00	0.00	0.00	
						03-06		0.00	0.00	0.00	

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Acct:	Jrnl Type	Tran Type	Bat Nbr	Per Ent	Reference Nbr	Tran Date	Tran Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Acct: 926000	GJ	LD	001805	04-06	9260	11/10/2005	D:ALLOCATION FACTOR	784.38	0.00	0.00	0.00
				05-06				0.00	0.00	0.00	
				06-06				0.00	0.00	0.00	
Acct: 926000	GJ	LD	001520	07-05	9260	2/3/2005	D:ALLOCATION FACTOR	208.20	0.00	0.00	0.00
				08-05				0.00	0.00	0.00	
				09-05				0.00	0.00	0.00	
Acct: 926000	GJ	LD	001611	10-05	9260	5/6/2005	D:ALLOCATION FACTOR	247.97	0.00	0.00	0.00
				11-05				0.00	0.00	0.00	
				12-05				0.00	0.00	0.00	
				01-06				0.00	0.00	0.00	
				02-06				0.00	0.00	0.00	
				03-06				0.00	0.00	0.00	
Acct: 926000	GJ	LD	001805	04-06	9260	11/10/2005	D:ALLOCATION FACTOR	835.96	0.00	0.00	0.00
				05-06				0.00	0.00	0.00	
				06-06				0.00	0.00	0.00	
Acct: 926000	GJ	LD	001520	07-05	9260	2/3/2005	D:ALLOCATION FACTOR	294.63	0.00	0.00	0.00
				08-05				0.00	0.00	0.00	
				09-05				0.00	0.00	0.00	
Acct: 926000	GJ	LD	001611	10-05	9260	5/6/2005	D:ALLOCATION FACTOR	350.93	0.00	0.00	0.00
				11-05				0.00	0.00	0.00	
				12-05				0.00	0.00	0.00	
				01-06				0.00	0.00	0.00	
				02-06				0.00	0.00	0.00	
				03-06				0.00	0.00	0.00	
Acct: 926000	GJ	LD	001805	04-06	9260	11/10/2005	D:ALLOCATION FACTOR	1,183.02	0.00	0.00	0.00
				05-06				0.00	0.00	0.00	
				06-06				0.00	0.00	0.00	
Acct: 926000	GJ	LS	001520	07-05	9260	2/3/2005	S:ALLOCATION FACTOR	0.00	698.18	698.18	0.00
				08-05				0.00	0.00	0.00	0.00
				09-05				0.00	0.00	0.00	0.00
Acct: 926000	AP	VO	038662	07-05	044448	1/13/2005	Summary Release	698.18	0.00	0.00	0.00
				08-05				0.00	0.00	0.00	0.00
				09-05				0.00	0.00	0.00	0.00
Acct: 926000	GJ	LS	001611	10-05	9260	5/6/2005	S:ALLOCATION FACTOR	0.00	831.57	831.57	0.00
				11-05				0.00	0.00	0.00	0.00
				12-05				0.00	0.00	0.00	0.00
Acct: 926000	AP	VC	040131	10-05	046210	4/5/2005	Summary Release	831.57	0.00	0.00	0.00
				11-05				0.00	0.00	0.00	0.00
				12-05				0.00	0.00	0.00	0.00

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Jrnl	Tran	Bat	Per	Ent	Reference	Tran	Tran	Description	Beginning	Debit	Credit	Ending
Type	Type	Nbr	Nbr	Nbr	Nbr	Date	Date		Balance	Amount	Amount	Balance
			01-06							0.00	0.00	*
			02-06							0.00	0.00	*
			03-06							0.00	0.00	*
GJ	LS	001805	04-06		9260	11/10/2005		S:ALLOCATION FACTOR		0.00	2,803.36	
AP	VO	043641	04-06		050429	10/24/2005		Summary Release		2,803.36	0.00	
			05-06							0.00	0.00	*
			06-06							0.00	0.00	*
Acct 926000 Total									2,127.94	8,666.22	4,333.11	6,461.05 ***

Acct:	926060	VACATION BENEFITS EXPENSE											
Sub:	10												
GJ	GL	001510	07-05		SE07-2	2/1/2005		ACCD VAC FOR JANELECTRIC		8,494.94	0.00	0.00	Electric
GJ	LD	001520	07-05		92606	2/3/2005		D:ALLOCATION FACTOR		297.32	0.00	0.00	
GJ	GL	001534	08-05		SE08-2	3/1/2005		ACCD VAC FOR FEB/ELECTRIC		7,912.07	0.00	0.00	
GJ	LD	001545	08-05		92606	3/4/2005		D:ALLOCATION FACTOR		3,625.75	0.00	0.00	
GJ	GL	001567	09-05		SE09-2	3/31/2005		ACCD VAC MARE/LEEC		8,289.75	0.00	0.00	
GJ	LD	001580	09-05		92606	4/5/2005		D:ALLOCATION FACTOR		3,970.47	0.00	0.00	
GJ	GL	001597	10-05		SE10-2	5/2/2005		ACCD VAC FOR APRIL/ELECTRIC		8,509.45	0.00	0.00	
GJ	LD	001611	10-05		92606	5/6/2005		D:ALLOCATION FACTOR		4,486.05	0.00	0.00	
GJ	GL	001635	11-05		SE11-2	6/1/2005		ACCD VAC FOR MAY/ELEC		9,229.54	833.76	0.00	
GJ	LD	001641	11-05		92606	6/2/2005		D:ALLOCATION FACTOR		3,638.21	0.00	0.00	
GJ	GL	001664	12-05		SE12-2	7/6/2005		ACCD VAC FOR JUNE/ELECTRIC		15,195.16	2,073.75	0.00	
GJ	LD	001679	12-05		92606	7/13/2005		D:ALLOCATION FACTOR		6,594.54	0.00	0.00	
GJ	GL	001698	01-06		SE01-2	8/3/2005		ACCD VAC FOR ELECTRIC JULY		12,057.75	4,500.27	0.00	
GJ	LD	001717	01-06		92606	8/17/2005		D:ALLOCATION FACTOR		4,164.07	0.00	0.00	
GJ	GL	001727	02-06		SE02-2	9/2/2005		ACCD VAC AUG/ELECTRIC		12,307.66	1,923.23	0.00	
GJ	LD	001740	02-06		92606	9/12/2005		D:ALLOCATION FACTOR		4,777.36	0.00	0.00	
GJ	GL	001764	03-06		SE03-2	10/1/2005		ACCD VAC SEPT/ELECTRIC		13,415.61	4,737.47	0.00	
GJ	LD	001775	03-06		92606	10/19/2005		D:ALLOCATION FACTOR		3,423.02	0.00	0.00	
GJ	GL	001789	04-06		SE04-2	11/3/2005		ACCD VAC FOR OCT/ELECTRIC		9,563.30	0.00	0.00	
GJ	LD	001805	04-06		92606	11/10/2005		D:ALLOCATION FACTOR		4,216.99	0.00	0.00	
GJ	GL	001825	05-06		SE05-2	12/6/2005		ACCD VAC FOR NOV/ELEC		8,350.96	0.00	0.00	
GJ	LD	001837	05-06		92606	12/13/2005		D:ALLOCATION FACTOR		4,147.01	0.00	0.00	
GJ	GL	001850	06-06		SE06-2	1/4/2006		ACCD VAC DEC/ELECTRIC		8,062.10	0.00	0.00	
GJ	LD	001865	06-06		92606	1/10/2006		D:ALLOCATION FACTOR		3,749.65	0.00	0.00	
Acct: 926060 VACATION BENEFITS EXPENSE									Sub: 20				Water
GJ	GL	001510	07-05		SE07-2	2/1/2005		ACCD VAC FOR JAN/WATER		7,325.42	0.00	0.00	
GJ	LD	001520	07-05		92606	2/3/2005		D:ALLOCATION FACTOR		316.87	0.00	0.00	
GJ	GL	001534	08-05		SE08-2	3/1/2005		ACCD VAC FOR FEB/WATER		6,716.30	0.00	0.00	

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Jrnl	Tran	Bat	Per	Ent	Reference	Tran	Date	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Type	Type	Nbr	Nbr	Nbr	Nbr							
GJ	LD	001545	08-05		92606	D:ALLOCATION FACTOR	3/4/2005			3,864.18	0.00	
GJ	GL	001567	09-05		SE09-2	ACCD VAC MAR/WATER	3/31/2005			7,757.30	0.00	
GJ	LD	001580	09-05		92606	D:ALLOCATION FACTOR	4/5/2005			4,231.57	0.00	
AP	VO	039639	09-05		045619	Summary Release	3/11/2005			326.55	0.00	
GJ	GL	001597	10-05		SE10-2	ACCD VAC FOR APRIL/WATER	5/2/2005			7,640.34	0.00	
GJ	LD	001611	10-05		92606	D:ALLOCATION FACTOR	5/6/2005			4,781.05	0.00	
GJ	GL	001635	11-05		SE11-2	ACCD VAC FOR MAY/WATER	6/1/2005			6,980.99	0.00	
GJ	LD	001641	11-05		92606	D:ALLOCATION FACTOR	6/2/2005			3,877.46	0.00	
GJ	GL	001664	12-05		SE12-2	ACCD VAC FOR JUNE/WATER	7/6/2005			15,176.57	3,118.35	
GJ	LD	001679	12-05		92606	D:ALLOCATION FACTOR	7/13/2005			7,028.21	0.00	
GJ	GL	001698	01-06		SE01-2	ACCD VAC FOR WATER JULY	8/3/2005			12,365.03	4,168.40	
GJ	LD	001717	01-06		92606	D:ALLOCATION FACTOR	8/17/2005			4,437.90	0.00	
GJ	GL	001727	02-06		SE02-2	ACCD VAC AUG/WATER	9/2/2005			11,439.36	3,029.69	
GJ	LD	001740	02-06		92606	D:ALLOCATION FACTOR	9/12/2005			5,091.53	0.00	
GJ	GL	001764	03-06		SE03-2	ACCD VAC SEPT/WATER	10/11/2005			12,388.90	3,759.92	
GJ	LD	001775	03-06		92606	D:ALLOCATION FACTOR	10/19/2005			3,648.12	0.00	
GJ	GL	001789	04-06		SE04-2	ACCD VAC FOR OCT/WATER	11/3/2005			8,595.14	0.00	
GJ	LD	001805	04-06		92606	D:ALLOCATION FACTOR	11/10/2005			4,494.30	0.00	
GJ	GL	001825	05-06		SE05-2	ACCD VAC FOR NOV/WATER	12/6/2005			13,549.47	3,953.36	
GJ	LD	001837	05-06		92606	D:ALLOCATION FACTOR	12/13/2005			4,419.72	0.00	
GJ	GL	001850	06-06		SE06-2	ACCD VAC DEC/WATER	1/4/2006			7,280.20	0.00	
GJ	LD	001865	06-06		92606	D:ALLOCATION FACTOR	1/10/2006			3,996.23	0.00	
Acct:	926060	VACATION BENEFITS EXPENSE										
		Sub: 30										
GJ	GL	001510	07-05		SE07-2	ACCD VAC FOR JAN/CABLE	2/1/2005			6,537.89	0.00	
GJ	LD	001520	07-05		92606	D:ALLOCATION FACTOR	2/3/2005			448.42	0.00	
GJ	GL	001534	08-05		SE08-2	ACCD VAC FOR FEB/CABLE	3/1/2005			8,005.93	0.00	
GJ	LD	001545	08-05		92606	D:ALLOCATION FACTOR	3/4/2005			5,468.42	0.00	
GJ	GL	001567	09-05		SE09-2	ACCD VAC MAR/CABLE	3/31/2005			10,317.14	1,858.28	
GJ	LD	001580	09-05		92606	D:ALLOCATION FACTOR	4/5/2005			5,988.35	0.00	
GJ	GL	001597	10-05		SE10-2	ACCD VAC FOR APRIL/CABLE	5/2/2005			8,690.67	0.00	
GJ	LD	001611	10-05		92606	D:ALLOCATION FACTOR	5/6/2005			6,765.96	0.00	
GJ	GL	001635	11-05		SE11-2	ACCD VAC FOR MAY/CABLE	6/1/2005			9,292.40	0.00	
GJ	LD	001641	11-05		92606	D:ALLOCATION FACTOR	6/2/2005			5,487.23	0.00	
GJ	GL	001664	12-05		SE12-2	ACCD VAC FOR JUNE/CABLE	7/6/2005			11,801.75	241.46	
GJ	LD	001679	12-05		92606	D:ALLOCATION FACTOR	7/13/2005			9,946.02	0.00	
GJ	GL	001698	01-06		SE01-2	ACCD VAC FOR CABLE JULY	8/3/2005			13,666.91	3,043.35	
GJ	LD	001717	01-06		92606	D:ALLOCATION FACTOR	8/17/2005			6,280.34	0.00	
GJ	GL	001727	02-06		SE02-2	ACCD VAC AUG/CABLE	9/2/2005			9,826.79	0.00	

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Acct:	Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Description	Beginning	Debit	Credit	Ending	
	Type	Type	Nbr	Ent	Nbr	Date	Date		Balance	Amount	Amount	Balance	
926060	GJ	LD	001740	02-06	92606	9/12/2005	9/12/2005	D:ALLOCATION FACTOR		7,205.31	0.00	7,205.31	
	GJ	GL	001764	03-06	SE03-2	10/11/2005	10/11/2005	ACCD VAC SEPT/CABLE		10,336.46	741.66	9,594.74	
	GJ	LD	001775	03-06	92606	10/19/2005	10/19/2005	D:ALLOCATION FACTOR		5,162.66	0.00	5,162.66	
	GJ	GL	001789	04-06	SE04-2	11/3/2005	11/3/2005	ACCD VAC FOR OCT/CABLE		8,527.12	0.00	8,527.12	
	GJ	LD	001805	04-06	92606	11/10/2005	11/10/2005	D:ALLOCATION FACTOR		6,360.14	0.00	6,360.14	
	GJ	GL	001825	05-06	SE05-2	12/6/2005	12/6/2005	ACCD VAC FOR NOV/CABLE		9,213.25	0.00	9,213.25	
	GJ	LD	001837	05-06	92606	12/13/2005	12/13/2005	D:ALLOCATION FACTOR		6,254.60	0.00	6,254.60	
	GJ	GL	001850	06-06	SE06-2	1/4/2006	1/4/2006	ACCD VAC DEC/CABLE		11,421.52	0.00	11,421.52	
	GJ	LD	001865	06-06	92606	1/10/2006	1/10/2006	D:ALLOCATION FACTOR		5,655.31	0.00	5,655.31	
	Sub: 40												
									ACCD VAC FOR JAN/GENERAL		10,561.34	9,498.73	10,561.34
									S:ALLOCATION FACTOR		0.00	1,062.61	1,062.61
								ACCD VAC FOR FEB/GENERAL		12,611.09	0.00	12,611.09	
								S:ALLOCATION FACTOR		0.00	12,958.35	12,958.35	
								Summary Release		347.26	0.00	347.26	
								ACCD VAC MAR/GENERAL		14,265.92	174.48	14,440.40	
								S:ALLOCATION FACTOR		0.00	14,190.39	14,190.39	
								Summary Release		98.95	0.00	98.95	
								ACCD VAC FOR APRIL/GENERAL		15,773.37	0.00	15,773.37	
								S:ALLOCATION FACTOR		0.00	16,033.07	16,033.07	
								Summary Release		259.70	0.00	259.70	
								ACCD VAC FOR MAY/GENERAL		13,002.90	0.00	13,002.90	
								S:ALLOCATION FACTOR		0.00	269.58	269.58	
								ACCD VAC FOR JUNE/GENERAL		23,838.35	0.00	23,838.35	
								S:ALLOCATION FACTOR		0.00	23,568.77	23,568.77	
								ACCD VAC FOR GENERAL JULY		22,413.63	7,531.32	14,882.31	
								S:ALLOCATION FACTOR		0.00	14,882.31	14,882.31	
								ACCD VAC AUG/GENERAL		41,782.81	24,708.61	17,074.20	
								S:ALLOCATION FACTOR		0.00	17,074.20	17,074.20	
								ACCD VAC SEPT/GENERAL		19,415.05	7,181.25	12,233.80	
								S:ALLOCATION FACTOR		0.00	1,913.79	1,913.79	
								ACCD VAC FOR OCT/GENERAL		16,985.22	15,071.43	1,913.79	
								S:ALLOCATION FACTOR		0.00	0.00	0.00	
								ACCD VAC FOR NOV/GENERAL		14,821.33	14,821.33	0.00	
								S:ALLOCATION FACTOR		0.00	14,821.33	14,821.33	
								ACCD VAC DEC/GENERAL		13,401.19	0.00	13,401.19	
								S:ALLOCATION FACTOR		0.00	13,401.19	13,401.19	

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Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Type	Type	Nbr	Ent	Nbr	Date					
Acct: 926070 SICK BENEFITS EXPENSE							Sub: 10			
GJ	GL	001497	07-05	92607	1/20/2005	D:ALLOCATION FACTOR		4,648.65	0.00	4,648.65
GJ	LD	001520	07-05	92607	2/3/2005	D:ALLOCATION FACTOR		1,028.52	0.00	1,028.52
GJ	GL	001524	08-05	92607	2/17/2005	D:ALLOCATION FACTOR		5,116.87	0.00	5,116.87
GJ	LD	001545	08-05	92607	3/4/2005	D:ALLOCATION FACTOR		1,789.92	0.00	1,789.92
GJ	GL	001562	09-05	92607	3/31/2005	D:ALLOCATION FACTOR		9,906.57	0.00	9,906.57
GJ	LD	001580	09-05	92607	4/5/2005	D:ALLOCATION FACTOR		2,062.38	0.00	2,062.38
GJ	GL	001590	10-05	92607	4/28/2005	D:ALLOCATION FACTOR		7,022.88	0.00	7,022.88
GJ	LD	001611	10-05	92607	5/6/2005	D:ALLOCATION FACTOR		1,703.34	0.00	1,703.34
GJ	GL	001629	11-05	92607	5/26/2005	D:ALLOCATION FACTOR		4,054.78	0.00	4,054.78
GJ	LD	001641	11-05	92607	6/2/2005	D:ALLOCATION FACTOR		1,682.54	0.00	1,682.54
GJ	GL	001675	12-05	PAYACC12-1	7/13/2005	YEAR END PAYROLL ACCRUAL		4,706.79	0.00	4,706.79
GJ	LD	001679	12-05	92607	7/13/2005	D:ALLOCATION FACTOR		1,639.12	0.00	1,639.12
GJ	GL	001689	01-06	RPAYACC01	7/29/2005	REVERSE EOY PAYROLL ACCRUAL		5,283.20	2,021.15	3,262.05
GJ	LD	001717	01-06	92607	8/17/2005	D:ALLOCATION FACTOR		994.34	0.00	994.34
GJ	GL	001721	02-06	92607	8/18/2005	D:ALLOCATION FACTOR		6,720.05	0.00	6,720.05
GJ	LD	001740	02-06	92607	9/12/2005	D:ALLOCATION FACTOR		1,043.26	0.00	1,043.26
GJ	GL	001745	03-06	JED3-4	9/28/2005	REV PAYROLL POSTED TWICE 9-1-5		14,969.69	4,196.33	10,773.36
GJ	LD	001775	03-06	92607	10/19/2005	D:ALLOCATION FACTOR		1,533.82	0.00	1,533.82
GJ	GL	001780	04-06	92607	10/27/2005	D:ALLOCATION FACTOR		6,310.50	0.00	6,310.50
GJ	LD	001805	04-06	92607	11/10/2005	D:ALLOCATION FACTOR		777.94	0.00	777.94
AP	VO	043562	04-06	050339	10/20/2005	Summary Release		1,653.03	0.00	1,653.03
GJ	GL	001812	05-06	92607	11/23/2005	D:ALLOCATION FACTOR		4,281.05	0.00	4,281.05
GJ	LD	001837	05-06	92607	12/13/2005	D:ALLOCATION FACTOR		1,740.15	0.00	1,740.15
GJ	GL	001855	06-06	92607	12/22/2005	D:ALLOCATION FACTOR		5,451.28	0.00	5,451.28
GJ	LD	001865	06-06	92607	1/10/2006	D:ALLOCATION FACTOR		1,882.22	0.00	1,882.22
Acct: 926070 SICK BENEFITS EXPENSE							Sub: 20			
GJ	GL	001497	07-05	92607	1/20/2005	D:ALLOCATION FACTOR		1,429.66	0.00	1,429.66
GJ	LD	001520	07-05	92607	2/3/2005	D:ALLOCATION FACTOR		1,096.16	0.00	1,096.16
GJ	GL	001524	08-05	92607	2/17/2005	D:ALLOCATION FACTOR		6,136.55	0.00	6,136.55
GJ	LD	001545	08-05	92607	3/4/2005	D:ALLOCATION FACTOR		1,907.63	0.00	1,907.63
GJ	GL	001562	09-05	92607	3/31/2005	D:ALLOCATION FACTOR		4,411.63	0.00	4,411.63
GJ	LD	001580	09-05	92607	4/5/2005	D:ALLOCATION FACTOR		2,198.01	0.00	2,198.01
GJ	GL	001590	10-05	92607	4/28/2005	D:ALLOCATION FACTOR		2,312.46	0.00	2,312.46
GJ	LD	001611	10-05	92607	5/6/2005	D:ALLOCATION FACTOR		1,815.35	0.00	1,815.35
GJ	GL	001629	11-05	92607	5/26/2005	D:ALLOCATION FACTOR		2,925.42	0.00	2,925.42
Acct: 926060 Total							235,251.85	744,446.15	257,561.06	722,136.94 ***

Acct:	Jrnl Type	Tran Type	Bat Nbr	Per Ent	Reference Nbr	Tran Date	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
926070	GJ	LD	001641	11-05	92607	6/2/2005	D:ALLOCATION FACTOR		1,793.19	0.00	
	GJ	GL	001675	12-05	PAYACC12-1	7/13/2005	YEAR END PAYROLL ACCRUAL		11,113.91	0.00	
	GJ	LD	001679	12-05	92607	7/13/2005	D:ALLOCATION FACTOR		1,746.91	0.00	
	GJ	GL	001689	01-06	RPAYACC01	7/29/2005	REVERSE EOY PAYROLL ACCRUAL		7,766.20	3,277.80	
	GJ	LD	001717	01-06	92607	8/17/2005	D:ALLOCATION FACTOR		1,059.73	0.00	
	GJ	GL	001721	02-06		8/18/2005			10,072.32	0.00	
	GJ	LD	001740	02-06	92607	9/12/2005	D:ALLOCATION FACTOR		1,111.87	0.00	
	GJ	GL	001745	03-06	JE03-4	9/28/2005	REV PAYROLL POSTED TWICE 9-1-5		23,067.84	7,127.81	
	GJ	LD	001775	03-06	92607	10/19/2005	D:ALLOCATION FACTOR		1,634.68	0.00	
	GJ	GL	001780	04-06		10/27/2005			12,551.35	0.00	
	GJ	LD	001805	04-06	92607	11/10/2005	D:ALLOCATION FACTOR		829.10	0.00	
	GJ	GL	001812	05-06		11/23/2005			7,745.04	0.00	
	GJ	LD	001837	05-06	92607	12/13/2005	D:ALLOCATION FACTOR		1,854.58	0.00	
	GJ	GL	001855	06-06		12/22/2005			10,226.22	0.00	
	GJ	LD	001865	06-06	92607	1/10/2006	D:ALLOCATION FACTOR		2,006.00	0.00	
						Sub: 30					
	GJ	GL	001497	07-05	SICK BENEFITS EXPENSE	1/20/2005			4,723.93	0.00	
	GJ	LD	001520	07-05	92607	2/3/2005	D:ALLOCATION FACTOR		1,551.23	0.00	
	GJ	GL	001524	08-05		2/17/2005			5,624.53	0.00	
	GJ	LD	001545	08-05	92607	3/4/2005	D:ALLOCATION FACTOR		2,699.60	0.00	
	GJ	GL	001577	09-05		4/5/2005	ADJ SICK & VACATION		5,077.99	0.00	
	GJ	LD	001580	09-05	92607	4/5/2005	D:ALLOCATION FACTOR		3,110.53	0.00	
	GJ	GL	001590	10-05		4/28/2005			1,699.46	0.00	
	GJ	LD	001611	10-05	92607	5/6/2005	D:ALLOCATION FACTOR		2,569.00	0.00	
	GJ	GL	001629	11-05		5/26/2005			2,294.94	0.00	
	GJ	LD	001641	11-05	92607	6/2/2005	D:ALLOCATION FACTOR		2,537.64	0.00	
	GJ	GL	001675	12-05	PAYACC12-1	7/13/2005	YEAR END PAYROLL ACCRUAL		3,785.79	0.00	
	GJ	LD	001679	12-05	92607	7/13/2005	D:ALLOCATION FACTOR		2,472.15	0.00	
	GJ	GL	001689	01-06	RPAYACC01	7/29/2005	REVERSE EOY PAYROLL ACCRUAL		2,926.90	1,679.82	
	GJ	LD	001717	01-06	92607	8/17/2005	D:ALLOCATION FACTOR		1,499.69	0.00	
	GJ	GL	001721	02-06		8/18/2005			1,526.60	0.00	
	GJ	LD	001740	02-06	92607	9/12/2005	D:ALLOCATION FACTOR		1,573.47	0.00	
	GJ	GL	001745	03-06	JE03-4	9/28/2005	REV PAYROLL POSTED TWICE 9-1-5		4,993.53	612.16	
	GJ	LD	001775	03-06	92607	10/19/2005	D:ALLOCATION FACTOR		2,313.33	0.00	
	GJ	GL	001780	04-06		10/27/2005			2,105.58	0.00	
	GJ	LD	001805	04-06	92607	11/10/2005	D:ALLOCATION FACTOR		1,173.32	0.00	
	AP	VO	043563	04-06	050340	10/20/2005	Summary Release		12,739.59	0.00	
	GJ	GL	001812	05-06		11/23/2005			1,475.85	0.00	

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Acct:	Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Beginning	Debit	Credit	Ending
	Type	Type	Nbr	Ent	Nbr	Date	Description	Balance	Amount	Amount	Balance
	GJ	LD	001837	05-06	92607	12/13/2005	D.ALLOCATION FACTOR		2,624.53	0.00	0.00
	GJ	GL	001855	06-06		12/22/2005			1,925.34	0.00	0.00
	GJ	LD	001865	06-06	92607	1/10/2006	D.ALLOCATION FACTOR		2,838.80	0.00	0.00
Acct: 926070					SICK BENEFITS EXPENSE						
	GJ	GL	001497	07-05		1/20/2005			3,675.91	0.00	0.00
	GJ	LS	001520	07-05	92607	2/3/2005	S.ALLOCATION FACTOR		0.00	3,675.91	3,675.91
	GJ	GL	001524	08-05		2/17/2005			6,397.15	0.00	0.00
	GJ	LS	001545	08-05	92607	3/4/2005	S.ALLOCATION FACTOR		0.00	6,397.15	6,397.15
	GJ	GL	001577	09-05		4/5/2005	ADJ SICK & VACATION		7,370.92	0.00	0.00
	GJ	LS	001580	09-05	92607	4/5/2005	S.ALLOCATION FACTOR		0.00	7,370.92	7,370.92
	GJ	GL	001590	10-05		4/28/2005			6,087.69	0.00	0.00
	GJ	LS	001611	10-05	92607	5/6/2005	S.ALLOCATION FACTOR		0.00	6,087.69	6,087.69
	GJ	GL	001629	11-05		5/26/2005			6,013.37	0.00	0.00
	GJ	LS	001641	11-05	92607	6/2/2005	S.ALLOCATION FACTOR		0.00	6,013.37	6,013.37
	GJ	GL	001675	12-05	PAYACC12-1	7/13/2005	YEAR END PAYROLL ACCRUAL		5,858.18	0.00	0.00
	GJ	LS	001679	12-05	92607	7/13/2005	S.ALLOCATION FACTOR		0.00	5,858.18	5,858.18
	GJ	GL	001689	01-06	RPAYACC01	7/29/2005	REVERSE EOY PAYROLL ACCRUAL		4,336.80	783.04	0.00
	GJ	LS	001717	01-06	92607	8/17/2005	S.ALLOCATION FACTOR		0.00	3,553.76	3,553.76
	GJ	GL	001721	02-06		8/18/2005			3,728.60	0.00	0.00
	GJ	LS	001740	02-06	92607	9/12/2005	S.ALLOCATION FACTOR		0.00	3,728.60	3,728.60
	GJ	GL	001745	03-06	JEO3-4	9/28/2005	REV PAYROLL POSTED TWICE 9-1-5		7,159.33	1,677.50	0.00
	GJ	LS	001775	03-06	92607	10/19/2005	S.ALLOCATION FACTOR		0.00	5,481.83	5,481.83
	GJ	GL	001780	04-06		10/27/2005			2,780.36	0.00	0.00
	GJ	LS	001805	04-06	92607	11/10/2005	S.ALLOCATION FACTOR		0.00	2,780.36	2,780.36
	GJ	GL	001812	05-06		11/23/2005			6,219.26	0.00	0.00
	GJ	LS	001837	05-06	92607	12/13/2005	S.ALLOCATION FACTOR		0.00	6,219.26	6,219.26
	GJ	GL	001855	06-06		12/22/2005			6,727.02	0.00	0.00
	GJ	LS	001865	06-06	92607	1/10/2006	S.ALLOCATION FACTOR		0.00	6,727.02	6,727.02
Acct: 926100					EMPLOYEES WELFARE EXPENSE						
	GJ	LD	001520	07-05	9261	2/3/2005	D.ALLOCATION FACTOR		33,306.13	0.00	0.00
	GJ	LD	001545	08-05	9261	3/4/2005	D.ALLOCATION FACTOR		17,560.35	0.00	0.00
	GJ	LD	001580	09-05	9261	4/5/2005	D.ALLOCATION FACTOR		73,881.21	0.00	0.00
	GJ	LD	001611	10-05	9261	5/6/2005	D.ALLOCATION FACTOR		19,505.36	0.00	0.00
	GJ	LD	001641	11-05	9261	6/2/2005	D.ALLOCATION FACTOR		16,212.42	0.00	0.00
	GJ	LD	001679	12-05	9261	7/13/2005	D.ALLOCATION FACTOR		35,076.99	0.00	0.00
	GJ	LD	001717	01-06	9261	8/17/2005	D.ALLOCATION FACTOR		40,430.57	0.00	0.00
					Sub: 10						
					Acct 926070	Total		100,903.27	361,032.61	85,269.66	376,666.22 ***

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Acct:	Jrnl	Tran	Bat	Per	Ent	Reference	Tran	Tran	Description	Beginning	Debit	Credit	Ending
	Type	Type	Nbr	Ent	Nbr		Date			Balance	Amount	Amount	Balance
	GJ	LD	001740	02-06	9261		9/12/2005		D:ALLOCATION FACTOR		40,593.04	0.00	
	GJ	LD	001775	03-06	9261		10/19/2005		D:ALLOCATION FACTOR		60,590.41	0.00	
	GJ	LD	001805	04-06	9261		11/10/2005		D:ALLOCATION FACTOR		40,029.83	0.00	
	GJ	LD	001837	05-06	9261		12/13/2005		D:ALLOCATION FACTOR		18,947.63	0.00	
	GJ	LD	001865	06-06	9261		1/10/2006		D:ALLOCATION FACTOR		39,730.69	0.00	
Acct: 926100							Sub: 20				Water		
	GJ	LD	001520	07-05	9261		2/3/2005		D:ALLOCATION FACTOR		35,496.38	0.00	
	GJ	LD	001545	08-05	9261		3/4/2005		D:ALLOCATION FACTOR		18,715.14	0.00	
	GJ	LD	001580	09-05	9261		4/5/2005		D:ALLOCATION FACTOR		78,739.73	0.00	
	GJ	LD	001611	10-05	9261		5/6/2005		D:ALLOCATION FACTOR		20,788.05	0.00	
	GJ	LD	001641	11-05	9261		6/2/2005		D:ALLOCATION FACTOR		17,278.56	0.00	
	GJ	LD	001679	12-05	9261		7/13/2005		D:ALLOCATION FACTOR		37,383.70	0.00	
	GJ	LD	001717	01-06	9261		8/17/2005		D:ALLOCATION FACTOR		43,089.34	0.00	
	GJ	LD	001740	02-06	9261		9/12/2005		D:ALLOCATION FACTOR		43,262.49	0.00	
	GJ	LD	001775	03-06	9261		10/19/2005		D:ALLOCATION FACTOR		64,574.91	0.00	
	GJ	LD	001805	04-06	9261		11/10/2005		D:ALLOCATION FACTOR		42,662.25	0.00	
	GJ	LD	001837	05-06	9261		12/13/2005		D:ALLOCATION FACTOR		20,193.65	0.00	
	GJ	LD	001865	06-06	9261		1/10/2006		D:ALLOCATION FACTOR		42,343.43	0.00	
Acct: 926100							Sub: 30				Cable		
	GJ	LD	001520	07-05	9261		2/3/2005		D:ALLOCATION FACTOR		50,232.98	0.00	
	GJ	LD	001545	08-05	9261		3/4/2005		D:ALLOCATION FACTOR		26,484.86	0.00	
	GJ	LD	001580	09-05	9261		4/5/2005		D:ALLOCATION FACTOR		111,429.12	0.00	
	GJ	LD	001611	10-05	9261		5/6/2005		D:ALLOCATION FACTOR		29,418.37	0.00	
	GJ	LD	001641	11-05	9261		6/2/2005		D:ALLOCATION FACTOR		24,451.89	0.00	
	GJ	LD	001679	12-05	9261		7/13/2005		D:ALLOCATION FACTOR		52,903.83	0.00	
	GJ	LD	001717	01-06	9261		8/17/2005		D:ALLOCATION FACTOR		60,978.21	0.00	
	GJ	LD	001740	02-06	9261		9/12/2005		D:ALLOCATION FACTOR		61,223.23	0.00	
	GJ	LD	001775	03-06	9261		10/19/2005		D:ALLOCATION FACTOR		91,383.69	0.00	
	GJ	LD	001805	04-06	9261		11/10/2005		D:ALLOCATION FACTOR		60,373.80	0.00	
	GJ	LD	001837	05-06	9261		12/13/2005		D:ALLOCATION FACTOR		28,577.19	0.00	
	GJ	LD	001865	06-06	9261		1/10/2006		D:ALLOCATION FACTOR		59,922.62	0.00	
Acct: 926100							Sub: 40				General		
	AP	AD	038767	07-05	044564		1/19/2005		Summary Release		0.00	38.12	
	GJ	GL	001507	07-05	CR07		1/31/2005		CASH RECEIPTS JANUARY 05		237.77	14,983.31	
	GJ	LS	001520	07-05	9261		2/3/2005		S:ALLOCATION FACTOR		0.00	119,035.49	
	AP	VO	038939	07-05	044762		1/27/2005		Summary Release		133,819.15	0.00	
	GJ	GL	001530	08-05	CR08		3/1/2005		CASH RECEIPTS FEBRUARY		225.60	11,448.15	
	GJ	LS	001545	08-05	9261		3/4/2005		S:ALLOCATION FACTOR		0.00	62,760.35	

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Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Type	Type	Nbr	Ent	Nbr	Date					
AP	VO	039371	08-05	045276	2/23/2005	Summary Release		73,982.90	0.00	
GJ	GL	001561	09-05	CR09	3/30/2005	CASH RECEIPTS MARCH		177.48	10,446.50	
GJ	LS	001580	09-05	9261	4/5/2005	S.ALLOCATION FACTOR		0.00	264,050.06	
AP	VO	039872	09-05	045899	3/28/2005	Summary Release		274,319.08	0.00	
GJ	GL	001583	10-05	JE10-1	4/14/2005	PAYROLL W/H NOT APPLIED		181.21	10,431.50	
GJ	LS	001611	10-05	9261	5/6/2005	S.ALLOCATION FACTOR		0.00	69,711.78	
AP	VO	040415	10-05	046560	4/28/2005	Summary Release		79,962.07	0.00	
GJ	GL	001620	11-05	CR11	5/26/2005	CASH RECEIPTS MAY		133.83	10,422.50	
GJ	LS	001641	11-05	9261	6/2/2005	S.ALLOCATION FACTOR		0.00	57,942.87	
AP	VO	040821	11-05	047062	5/20/2005	Summary Release		68,231.54	0.00	
GJ	GL	001655	12-05	CR12	6/29/2005	CASH RECEIPTS - JUNE		160.05	15,631.61	
GJ	LS	001679	12-05	9261	7/13/2005	S.ALLOCATION FACTOR		0.00	125,364.52	
AP	VO	041499	12-05	047868	6/13/2005	Summary Release		140,836.08	0.00	
GJ	GL	001684	01-06	CR01	7/28/2005	JULY REVENUE SUMMARY		337.09	10,370.22	
GJ	LS	001717	01-06	9261	8/17/2005	S.ALLOCATION FACTOR		0.00	144,498.12	
AP	VO	041998	01-06	048468	6/29/2005	Summary Release		154,531.25	0.00	
GJ	GL	001723	02-06	CR02	9/1/2005	AUGUST CASH RECEIPTS		316.47	10,232.54	
GJ	LS	001740	02-06	9261	9/12/2005	S.ALLOCATION FACTOR		0.00	145,078.76	
AP	VO	042532	02-06	049136	8/26/2005	Summary Release		154,994.83	0.00	
GJ	GL	001755	03-06	CR03	9/30/2005	SEPTEMBER CASH RECEIPTS		309.60	10,218.86	
GJ	LS	001775	03-06	9261	10/19/2005	S.ALLOCATION FACTOR		0.00	216,549.01	
AP	VO	043127	03-06	049825	9/28/2005	Summary Release		226,458.27	0.00	
GJ	GL	001788	04-06	JE04-1	11/3/2005	RECLASS WELLNESS PROG AUG IMP		306.38	12,776.95	
GJ	LS	001805	04-06	9261	11/10/2005	S.ALLOCATION FACTOR		0.00	143,065.88	
AP	VO	043734	04-06	050550	10/27/2005	Summary Release		155,536.45	0.00	
GJ	GL	001821	05-06	JE05-1	12/5/2005	ACCT FOR BSULLIVAN STD FOR OCT		153.72	12,884.18	
GJ	LS	001837	05-06	9261	12/13/2005	S.ALLOCATION FACTOR		0.00	67,718.47	
AP	VO	044237	05-06	051127	11/29/2005	Summary Release		80,448.93	0.00	
GJ	GL	001843	06-06	JE06-1	12/30/2005	ACCT BSULLIVANNOVDISABILITY		195.27	13,609.33	
GJ	LS	001865	06-06	9261	1/10/2006	S.ALLOCATION FACTOR		0.00	141,996.74	
PO	R	057038	06-06		12/12/2005	NON STOCK DIRECTLY CHARGED TO		1,175.00	0.00	
AP	VO	044608	06-06	051570	12/19/2005	Summary Release		154,235.80	0.00	
Acct: 926100 Total							965,404.61	3,259,037.87	1,701,265.82	2,523,176.66 ***
Acct: 926400 CLUBHOUSE EXPENSE	Sub: 10								Electric	
GJ LD 001520	07-05	9264			2/3/2005	D.ALLOCATION FACTOR		531.84	0.00	
GJ LD 001545	08-05	9264			3/4/2005	D.ALLOCATION FACTOR		148.48	0.00	
GJ LD 001580	09-05	9264			4/5/2005	D.ALLOCATION FACTOR		96.79	0.00	

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Acct:	Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance	
	Type	Type	Nbr	Ent	Nbr	Date						
Acct: 926400 CLUBHOUSE EXPENSE	GJ	LD	001611	10-05	9264	5/6/2005	D:ALLOCATION FACTOR		258.42	0.00		
	GJ	LD	001641	11-05	9264	6/2/2005	D:ALLOCATION FACTOR		110.73	0.00		
	GJ	LD	001679	12-05	9264	7/13/2005	D:ALLOCATION FACTOR		31.78	0.00		
	GJ	LD	001717	01-06	9264	8/17/2005	D:ALLOCATION FACTOR		65.43	0.00		
	GJ	LD	001740	02-06	9264	9/12/2005	D:ALLOCATION FACTOR		137.33	0.00		
	GJ	LD	001775	03-06	9264	10/19/2005	D:ALLOCATION FACTOR		44.23	0.00		
	GJ	LD	001805	04-06	9264	11/10/2005	D:ALLOCATION FACTOR		42.40	0.00		
	GJ	LD	001837	05-06	9264	12/13/2005	D:ALLOCATION FACTOR		57.87	0.00		
	GJ	LD	001865	06-06	9264	1/10/2006	D:ALLOCATION FACTOR		75.25	0.00		
							Sub: 20					
								Water				
	GJ	LD	001520	07-05	9264	2/3/2005	D:ALLOCATION FACTOR		566.82	0.00		
	GJ	LD	001545	08-05	9264	3/4/2005	D:ALLOCATION FACTOR		158.24	0.00		
	GJ	LD	001580	09-05	9264	4/5/2005	D:ALLOCATION FACTOR		103.15	0.00		
	GJ	LD	001611	10-05	9264	5/6/2005	D:ALLOCATION FACTOR		275.41	0.00		
GJ	LD	001641	11-05	9264	6/2/2005	D:ALLOCATION FACTOR		118.01	0.00			
GJ	LD	001679	12-05	9264	7/13/2005	D:ALLOCATION FACTOR		33.87	0.00			
GJ	LD	001717	01-06	9264	8/17/2005	D:ALLOCATION FACTOR		69.73	0.00			
GJ	LD	001740	02-06	9264	9/12/2005	D:ALLOCATION FACTOR		146.36	0.00			
GJ	LD	001775	03-06	9264	10/19/2005	D:ALLOCATION FACTOR		47.14	0.00			
GJ	LD	001805	04-06	9264	11/10/2005	D:ALLOCATION FACTOR		45.19	0.00			
GJ	LD	001837	05-06	9264	12/13/2005	D:ALLOCATION FACTOR		61.68	0.00			
GJ	LD	001865	06-06	9264	1/10/2006	D:ALLOCATION FACTOR		80.19	0.00			
						Sub: 30						
							Cable					
GJ	LD	001520	07-05	9264	2/3/2005	D:ALLOCATION FACTOR		802.13	0.00			
GJ	LD	001545	08-05	9264	3/4/2005	D:ALLOCATION FACTOR		223.93	0.00			
GJ	LD	001580	09-05	9264	4/5/2005	D:ALLOCATION FACTOR		145.98	0.00			
GJ	LD	001611	10-05	9264	5/6/2005	D:ALLOCATION FACTOR		389.75	0.00			
GJ	LD	001641	11-05	9264	6/2/2005	D:ALLOCATION FACTOR		167.00	0.00			
GJ	LD	001679	12-05	9264	7/13/2005	D:ALLOCATION FACTOR		47.94	0.00			
GJ	LD	001717	01-06	9264	8/17/2005	D:ALLOCATION FACTOR		98.67	0.00			
GJ	LD	001740	02-06	9264	9/12/2005	D:ALLOCATION FACTOR		207.11	0.00			
GJ	LD	001775	03-06	9264	10/19/2005	D:ALLOCATION FACTOR		66.71	0.00			
GJ	LD	001805	04-06	9264	11/10/2005	D:ALLOCATION FACTOR		63.96	0.00			
GJ	LD	001837	05-06	9264	12/13/2005	D:ALLOCATION FACTOR		87.28	0.00			
GJ	LD	001865	06-06	9264	1/10/2006	D:ALLOCATION FACTOR		113.49	0.00			
						Sub: 40						
							General					
GJ	LS	001520	07-05	9264	2/3/2005	S:ALLOCATION FACTOR		0.00		1,900.79		
PO	R	048970	07-05			NON STOCK DIRECTLY CHARGED TO		594.41		0.00		

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Type	Type	Nbr	Ent	Nbr	Date			Balance	Amount	Amount	Balance
AP	VO	038939	07-05	044762	1/27/2005		Summary Release		1,306.38	0.00	
GJ	LS	001545	08-05	9264	3/4/2005		S:ALLOCATION FACTOR		0.00	530.65	
PO	R	049327	08-05		2/3/2005		NON STOCK DIRECTLY CHARGED TO		12.92	0.00	
AP	VO	039418	08-05	045332	2/25/2005		Summary Release		517.73	0.00	
GJ	LS	001580	09-05	9264	4/5/2005		S:ALLOCATION FACTOR		0.00	345.92	
AP	VO	039639	09-05	045619	3/11/2005		Summary Release		345.92	0.00	
GJ	LS	001611	10-05	9264	5/6/2005		S:ALLOCATION FACTOR		0.00	923.58	
PO	R	051127	10-05		4/29/2005		NON STOCK DIRECTLY CHARGED TO		516.00	0.00	
AP	VO	040265	10-05	046349	4/5/2005		Summary Release		407.58	0.00	
GJ	LS	001641	11-05	9264	6/2/2005		S:ALLOCATION FACTOR		0.00	395.74	
PO	R	051228	11-05		5/4/2005		NON STOCK DIRECTLY CHARGED TO		182.52	0.00	
AP	VO	040812	11-05	047040	5/20/2005		Summary Release		213.22	0.00	
GJ	LS	001679	12-05	9264	7/13/2005		S:ALLOCATION FACTOR		0.00	113.59	
AP	VO	041417	12-05	047756	6/23/2005		Summary Release		113.59	0.00	
GJ	LS	001717	01-06	9264	8/17/2005		S:ALLOCATION FACTOR		0.00	233.83	
PO	R	053205	01-06		7/18/2005		NON STOCK DIRECTLY CHARGED TO		103.67	0.00	
AP	VO	041927	01-06	048377	6/29/2005		Summary Release		130.16	0.00	
GJ	LS	001740	02-06	9264	9/12/2005		S:ALLOCATION FACTOR		0.00	490.80	
PO	R	053551	02-06		8/12/2005		NON STOCK DIRECTLY CHARGED TO		300.20	0.00	
AP	VO	042532	02-06	049136	8/26/2005		Summary Release		190.60	0.00	
GJ	LS	001775	03-06	9264	10/19/2005		S:ALLOCATION FACTOR		0.00	158.08	
PO	R	054595	03-06		9/13/2005		NON STOCK DIRECTLY CHARGED TO		26.97	0.00	
AP	VO	042715	03-06	049348	9/8/2005		Summary Release		131.11	0.00	
GJ	LS	001805	04-06	9264	11/10/2005		S:ALLOCATION FACTOR		0.00	151.55	
PO	R	055629	04-06		10/18/2005		NON STOCK DIRECTLY CHARGED TO		25.62	0.00	
AP	VO	043353	04-06	050093	10/10/2005		Summary Release		125.93	0.00	
GJ	LS	001837	05-06	9264	12/13/2005		S:ALLOCATION FACTOR		0.00	206.83	
AP	VO	043993	05-06	050844	11/11/2005		Summary Release		206.83	0.00	
GJ	LS	001865	06-06	9264	1/10/2006		S:ALLOCATION FACTOR		0.00	268.93	
PO	R	056921	06-06		12/7/2005		NON STOCK DIRECTLY CHARGED TO		3.76	0.00	
AP	VO	044534	06-06	051451	12/15/2005		Summary Release		265.17	0.00	
					Acct	926400	Total	5,601.28	11,440.58	5,720.29	11,321.57 ***
EMPLOYEE ACTIVITY EXPENSE					Subj:	10			Electric		
GJ	LD	001520	07-05	92645	2/3/2005		D:ALLOCATION FACTOR		421.26	0.00	
GJ	LD	001545	08-05	92645	3/4/2005		D:ALLOCATION FACTOR		190.96	0.00	
GJ	LD	001580	09-05	92645	4/5/2005		D:ALLOCATION FACTOR		47.35	0.00	
GJ	LD	001611	10-05	92645	5/6/2005		D:ALLOCATION FACTOR		53.44	0.00	

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Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Type	Type	Nbr	Ent	Nbr	Date					
Acct: 926450 EMPLOYEE ACTIVITY EXPENSE										
GJ	LD	001643	11-05	92645	6/2/2005	D:ALLOCATION FACTOR		468.45	0.00	
GJ	LD	001679	12-05	92645	7/13/2005	D:ALLOCATION FACTOR		199.47	0.00	
GJ	LD	001717	01-06	92645	8/17/2005	D:ALLOCATION FACTOR		1,095.70	0.00	
GJ	LD	001740	02-06	92645	9/12/2005	D:ALLOCATION FACTOR		631.57	0.00	
GJ	LD	001775	03-06	92645	10/19/2005	D:ALLOCATION FACTOR		617.73	0.00	
GJ	LD	001805	04-06	92645	11/10/2005	D:ALLOCATION FACTOR		156.74	0.00	
GJ	LD	001837	05-06	92645	12/13/2005	D:ALLOCATION FACTOR		1,896.39	0.00	
GJ	LD	001865	06-06	92645	1/10/2006	D:ALLOCATION FACTOR		5,438.20	0.00	
Sub: 20 Water										
GJ	LD	001520	07-05	92645	2/3/2005	D:ALLOCATION FACTOR		448.97	0.00	
GJ	LD	001545	08-05	92645	3/4/2005	D:ALLOCATION FACTOR		203.52	0.00	
GJ	LD	001580	09-05	92645	4/5/2005	D:ALLOCATION FACTOR		50.47	0.00	
GJ	LD	001611	10-05	92645	5/6/2005	D:ALLOCATION FACTOR		56.96	0.00	
GJ	LD	001643	11-05	92645	6/2/2005	D:ALLOCATION FACTOR		499.24	0.00	
GJ	LD	001679	12-05	92645	7/13/2005	D:ALLOCATION FACTOR		212.58	0.00	
GJ	LD	001717	01-06	92645	8/17/2005	D:ALLOCATION FACTOR		1,167.76	0.00	
GJ	LD	001740	02-06	92645	9/12/2005	D:ALLOCATION FACTOR		673.10	0.00	
GJ	LD	001775	03-06	92645	10/19/2005	D:ALLOCATION FACTOR		668.35	0.00	
GJ	LD	001805	04-06	92645	11/10/2005	D:ALLOCATION FACTOR		167.05	0.00	
GJ	LD	001837	05-06	92645	12/13/2005	D:ALLOCATION FACTOR		2,021.10	0.00	
GJ	LD	001865	06-06	92645	1/10/2006	D:ALLOCATION FACTOR		5,795.82	0.00	
Sub: 30 Cable										
GJ	LD	001520	07-05	92645	2/3/2005	D:ALLOCATION FACTOR		635.36	0.00	
GJ	LD	001545	08-05	92645	3/4/2005	D:ALLOCATION FACTOR		288.02	0.00	
GJ	LD	001580	09-05	92645	4/5/2005	D:ALLOCATION FACTOR		71.42	0.00	
GJ	LD	001611	10-05	92645	5/6/2005	D:ALLOCATION FACTOR		80.60	0.00	
GJ	LD	001643	11-05	92645	6/2/2005	D:ALLOCATION FACTOR		706.51	0.00	
GJ	LD	001679	12-05	92645	7/13/2005	D:ALLOCATION FACTOR		300.84	0.00	
GJ	LD	001717	01-06	92645	8/17/2005	D:ALLOCATION FACTOR		1,652.56	0.00	
GJ	LD	001740	02-06	92645	9/12/2005	D:ALLOCATION FACTOR		952.55	0.00	
GJ	LD	001775	03-06	92645	10/19/2005	D:ALLOCATION FACTOR		931.67	0.00	
GJ	LD	001805	04-06	92645	11/10/2005	D:ALLOCATION FACTOR		236.41	0.00	
GJ	LD	001837	05-06	92645	12/13/2005	D:ALLOCATION FACTOR		2,860.16	0.00	
AP	VO	044140	05-06	051006	11/18/2005	Summary Release		11.00	0.00	
GJ	LD	001865	06-06	92645	1/10/2006	D:ALLOCATION FACTOR		8,201.99	0.00	
Acct: 926450 EMPLOYEE ACTIVITY EXPENSE										
GJ	GL	001516	07-05	JE07-2	2/2/2005	REMOVE CO REB PORT EMP PURCH		220.48	114.50	
GJ	LS	001520	07-05	92645	2/3/2005	S:ALLOCATION FACTOR		0.00	1,505.59	
Sub: 40 General										

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Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Type	Type	Nbr	Ent	Nbr	Date					
PO	R	048307	07-05		1/3/2005	NON STOCK DIRECTLY CHARGED TO		396.00	0.00	396.00
AP	VO	038939	07-05	044762	1/27/2005	Summary Release		1,003.61	0.00	1,003.61
GJ	GL	001527	08-05	JE08-2	2/28/2005	REM COREB PORT EMP PURCH JAN		342.00	0.00	342.00
GJ	LS	001545	08-05	92645	3/4/2005	S:ALLOCATION FACTOR		0.00	682.50	682.50
PO	R	049741	08-05		2/25/2005	NON STOCK DIRECTLY CHARGED TO		207.79	0.00	207.79
AP	VO	039418	08-05	045332	2/25/2005	Summary Release		60.00	0.00	60.00
GJ	GL	001563	09-05	JE09-2	3/31/2005	REM CO REB POR EMP PUR		0.00	0.00	0.00
GJ	LS	001580	09-05	92645	4/5/2005	S:ALLOCATION FACTOR		0.00	169.24	169.24
AP	VO	039895	09-05	045937	3/29/2005	Summary Release		109.24	0.00	109.24
GJ	LS	001611	10-05	92645	5/6/2005	S:ALLOCATION FACTOR		0.00	0.00	0.00
AP	VO	040392	10-05	046529	4/27/2005	S:ALLOCATION FACTOR		191.00	0.00	191.00
GJ	GL	001642	11-05	JE11-2	6/2/2005	Summary Release		421.80	0.00	421.80
GJ	LS	001643	11-05	92645	6/2/2005	KP ERROR ACCT#		0.00	0.00	0.00
PO	R	051795	11-05		5/26/2005	S:ALLOCATION FACTOR		0.00	1,674.20	1,674.20
AP	VO	040877	11-05	047129	5/25/2005	NON STOCK DIRECTLY CHARGED TO		357.56	0.00	357.56
GJ	GL	001647	12-05	JE12-2	6/23/2005	Summary Release		894.84	0.00	894.84
GJ	LS	001679	12-05	92645	7/13/2005	TO REMOVE CO REB PORT EMP PUR		49.95	69.56	69.56
AP	VO	041493	12-05	047864	6/27/2005	S:ALLOCATION FACTOR		0.00	712.89	712.89
GJ	GL	001701	01-06	JE01-2	8/8/2005	Summary Release		237.48	0.00	237.48
GJ	LS	001717	01-06	92645	8/17/2005	REMOVE CO REB PORT OF EMP PUR		0.00	0.00	0.00
PO	R	053310	01-06		7/22/2005	S:ALLOCATION FACTOR		346.40	0.00	346.40
AP	VO	041997	01-06	048451	6/29/2005	NON STOCK DIRECTLY CHARGED TO		0.00	3,332.14	3,332.14
AP	AD	042228	02-06	048757	8/8/2005	Summary Release		0.00	59.31	59.31
GJ	LS	001740	02-06	92645	9/12/2005	S:ALLOCATION FACTOR		0.00	2,257.22	2,257.22
PO	R	053809	02-06		8/10/2005	NON STOCK DIRECTLY CHARGED TO		175.38	0.00	175.38
AP	VO	042532	02-06	049136	8/26/2005	Summary Release		2,202.04	0.00	2,202.04
PO	X	053803	02-06		8/10/2005	NON STOCK DIRECTLY CHARGED TO		0.00	60.89	60.89
GJ	GL	001750	03-06	JE03-3	9/29/2005	REMOVE CO REB PORT EMP PURCH		180.00	0.00	180.00
GJ	LS	001775	03-06	92645	10/19/2005	S:ALLOCATION FACTOR		0.00	2,207.75	2,207.75
PO	R	055130	03-06		9/29/2005	NON STOCK DIRECTLY CHARGED TO		859.45	0.00	859.45
AP	VO	043181	03-06	049880	9/30/2005	Summary Release		1,168.30	0.00	1,168.30
GJ	GL	001788	04-06	JE04-1	11/3/2005	RECLASS WELLNESS PROG AUG IMP		0.00	35.00	35.00
GJ	LS	001805	04-06	92645	11/10/2005	S:ALLOCATION FACTOR		0.00	560.20	560.20
PO	R	055274	04-06		10/3/2005	NON STOCK DIRECTLY CHARGED TO		480.00	0.00	480.00
AP	VO	043700	04-06	050501	10/26/2005	Summary Release		1,163.29	0.00	1,163.29
GJ	GL	001818	05-06	JE05-2	12/2/2005	REMCOREPORTOFEMP PURCCT		0.00	0.00	0.00
GJ	LS	001837	05-06	92645	12/13/2005	S:ALLOCATION FACTOR		0.00	6,777.65	6,777.65
PO	R	056670	05-06		11/29/2005	NON STOCK DIRECTLY CHARGED TO		65.49	0.00	65.49

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Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Type	Type	Nbr	Ent	Nbr	Date					
AP	VO	044234	05-06	051124	11/29/2005	Summary Release		5,548.87	0.00	
GJ	GL	001860	06-06	JE06-2	1/6/2006	REMOVE CO REB PORT EMP PUR OCT		420.00	0.00	
GJ	LS	001865	06-06	92645	1/10/2006	S:ALLOCATION FACTOR		0.00	19,436.01	
PO	R	057441	06-06		12/28/2005	NON STOCK DIRECTLY CHARGED TO		7,469.81	0.00	
AP	VO	044747	06-06	051720	12/28/2005	Summary Release		11,546.20	0.00	
Acct 926450 Total							31,083.58	80,530.80	40,429.53	71,184.85 ***
Acct: 926470	EMPLOYEE ASSISTANCE EXP									
GJ	LD	001520	07-05	92647	2/3/2005	D:ALLOCATION FACTOR		172.68	0.00	0.00
			08-05					0.00	0.00	0.00
			09-05					0.00	0.00	0.00
GJ	LD	001611	10-05	92647	5/6/2005	D:ALLOCATION FACTOR		172.68	0.00	0.00
			11-05					0.00	0.00	0.00
			12-05					0.00	0.00	0.00
GJ	LD	001717	01-06	92647	8/17/2005	D:ALLOCATION FACTOR		172.68	0.00	0.00
			02-06					0.00	0.00	0.00
			03-06					0.00	0.00	0.00
GJ	LD	001805	04-06	92647	11/10/2005	D:ALLOCATION FACTOR		172.68	0.00	0.00
			05-06					0.00	0.00	0.00
			06-06					0.00	0.00	0.00
Acct: 926470	EMPLOYEE ASSISTANCE EXP									
GJ	LD	001520	07-05	92647	2/3/2005	D:ALLOCATION FACTOR		184.04	0.00	0.00
			08-05					0.00	0.00	0.00
			09-05					0.00	0.00	0.00
GJ	LD	001611	10-05	92647	5/6/2005	D:ALLOCATION FACTOR		184.04	0.00	0.00
			11-05					0.00	0.00	0.00
			12-05					0.00	0.00	0.00
GJ	LD	001717	01-06	92647	8/17/2005	D:ALLOCATION FACTOR		184.04	0.00	0.00
			02-06					0.00	0.00	0.00
			03-06					0.00	0.00	0.00
GJ	LD	001805	04-06	92647	11/10/2005	D:ALLOCATION FACTOR		184.04	0.00	0.00
			05-06					0.00	0.00	0.00
			06-06					0.00	0.00	0.00
Acct: 926470	EMPLOYEE ASSISTANCE EXP									
GJ	LD	001520	07-05	92647	2/3/2005	D:ALLOCATION FACTOR		260.45	0.00	0.00
			08-05					0.00	0.00	0.00
			09-05					0.00	0.00	0.00
GJ	LD	001611	10-05	92647	5/6/2005	D:ALLOCATION FACTOR		260.45	0.00	0.00

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Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Beginning	Debit	Credit	Ending
Type	Type	Nbr	Ent	Nbr	Date	Description	Balance	Amount	Amount	Balance
			11-05					0.00	0.00	*
			12-05					0.00	0.00	*
GJ	LD	001717	01-06	92647	8/17/2005	D:ALLOCATION FACTOR		260.45	0.00	*
			02-06					0.00	0.00	*
			03-06					0.00	0.00	*
GJ	LD	001805	04-06	92647	11/10/2005	D:ALLOCATION FACTOR		260.45	0.00	*
			05-06					0.00	0.00	*
			06-06					0.00	0.00	*
Acct: 926470	EMPLOYEE ASSISTANCE EXP				Sub: 40			General		
GJ	LS	001520	07-05	92647	2/3/2005	S:ALLOCATION FACTOR		617.17	617.17	*
AP	VO	038539	07-05	044301	1/7/2005	Summary Release		0.00	0.00	*
			08-05					0.00	0.00	*
			09-05					0.00	0.00	*
GJ	LS	001611	10-05	92647	5/6/2005	S:ALLOCATION FACTOR		617.17	617.17	*
AP	VO	040171	10-05	046252	4/14/2005	Summary Release		617.17	0.00	*
			11-05					0.00	0.00	*
			12-05					0.00	0.00	*
GJ	LS	001717	01-06	92647	8/17/2005	S:ALLOCATION FACTOR		617.17	617.17	*
AP	VO	041822	01-06	048258	7/15/2005	Summary Release		617.17	0.00	*
			02-06					0.00	0.00	*
			03-06					0.00	0.00	*
GJ	LS	001805	04-06	92647	11/10/2005	S:ALLOCATION FACTOR		617.17	617.17	*
AP	VO	043459	04-06	050221	10/17/2005	Summary Release		617.17	0.00	*
			05-06					0.00	0.00	*
			06-06					0.00	0.00	*
Acct: 926500	COMPANY CONTRIBUTION TO EMP PE Sub: 10				Acct: 926470	Total	1,234.34	4,937.36	2,468.68	3,703.02 ***
GJ	LD	001520	07-05	9265	2/3/2005	D:ALLOCATION FACTOR		17,018.50	0.00	
GJ	LD	001545	08-05	9265	3/4/2005	D:ALLOCATION FACTOR		16,248.56	0.00	
GJ	LD	001580	09-05	9265	4/5/2005	D:ALLOCATION FACTOR		24,408.47	0.00	
GJ	LD	001611	10-05	9265	5/6/2005	D:ALLOCATION FACTOR		16,356.01	0.00	
GJ	LD	001641	11-05	9265	6/2/2005	D:ALLOCATION FACTOR		16,498.45	0.00	
GJ	LD	001679	12-05	9265	7/13/2005	D:ALLOCATION FACTOR		16,719.86	0.00	
GJ	LD	001717	01-06	9265	8/17/2005	D:ALLOCATION FACTOR		22,309.42	0.00	
GJ	LD	001740	02-06	9265	9/12/2005	D:ALLOCATION FACTOR		22,088.82	0.00	
GJ	LD	001775	03-06	9265	10/19/2005	D:ALLOCATION FACTOR		32,706.78	0.00	
GJ	LD	001805	04-06	9265	11/10/2005	D:ALLOCATION FACTOR		21,584.71	0.00	

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Type	Type	Nbr	Ent	Nbr	Date					
GJ	LD	001837	05-06	9265	12/13/2005	D:ALLOCATION FACTOR		21,571.45	0.00	
GJ	LD	001865	06-06	9265	1/10/2006	D:ALLOCATION FACTOR		21,757.82	0.00	
Acct: 926500 COMPANY CONTRIBUTION TO EMP PE Sub: 20										
GJ	LD	001520	07-05	9265	2/3/2005	D:ALLOCATION FACTOR		18,137.65	0.00	
GJ	LD	001545	08-05	9265	3/4/2005	D:ALLOCATION FACTOR		17,317.09	0.00	
GJ	LD	001580	09-05	9265	4/5/2005	D:ALLOCATION FACTOR		26,013.60	0.00	
GJ	LD	001611	10-05	9265	5/6/2005	D:ALLOCATION FACTOR		17,431.60	0.00	
GJ	LD	001641	11-05	9265	6/2/2005	D:ALLOCATION FACTOR		17,583.41	0.00	
GJ	LD	001679	12-05	9265	7/13/2005	D:ALLOCATION FACTOR		17,819.38	0.00	
GJ	LD	001717	01-06	9265	8/17/2005	D:ALLOCATION FACTOR		23,776.51	0.00	
GJ	LD	001740	02-06	9265	9/12/2005	D:ALLOCATION FACTOR		23,541.40	0.00	
GJ	LD	001775	03-06	9265	10/19/2005	D:ALLOCATION FACTOR		34,857.62	0.00	
GJ	LD	001805	04-06	9265	11/10/2005	D:ALLOCATION FACTOR		23,004.14	0.00	
GJ	LD	001837	05-06	9265	12/13/2005	D:ALLOCATION FACTOR		22,990.02	0.00	
GJ	LD	001865	06-06	9265	1/10/2006	D:ALLOCATION FACTOR		23,188.65	0.00	
Acct: 926500 COMPANY CONTRIBUTION TO EMP PE Sub: 30										
GJ	LD	001520	07-05	9265	2/3/2005	D:ALLOCATION FACTOR		25,667.64	0.00	
GJ	LD	001545	08-05	9265	3/4/2005	D:ALLOCATION FACTOR		24,506.41	0.00	
GJ	LD	001580	09-05	9265	4/5/2005	D:ALLOCATION FACTOR		36,813.35	0.00	
GJ	LD	001611	10-05	9265	5/6/2005	D:ALLOCATION FACTOR		24,668.46	0.00	
GJ	LD	001641	11-05	9265	6/2/2005	D:ALLOCATION FACTOR		24,883.30	0.00	
GJ	LD	001679	12-05	9265	7/13/2005	D:ALLOCATION FACTOR		25,217.23	0.00	
GJ	LD	001717	01-06	9265	8/17/2005	D:ALLOCATION FACTOR		33,647.52	0.00	
GJ	LD	001740	02-06	9265	9/12/2005	D:ALLOCATION FACTOR		33,314.80	0.00	
GJ	LD	001775	03-06	9265	10/19/2005	D:ALLOCATION FACTOR		49,329.04	0.00	
GJ	LD	001805	04-06	9265	11/10/2005	D:ALLOCATION FACTOR		32,554.49	0.00	
GJ	LD	001837	05-06	9265	12/13/2005	D:ALLOCATION FACTOR		32,534.50	0.00	
GJ	LD	001865	06-06	9265	1/10/2006	D:ALLOCATION FACTOR		32,815.59	0.00	
Acct: 926500 COMPANY CONTRIBUTION TO EMP PE Sub: 40										
GJ	GL	001497	07-05		1/20/2005	General	60,823.79		0.00	
GJ	LS	001520	07-05	9265	2/3/2005	S:ALLOCATION FACTOR	0.00		60,823.79	
GJ	GL	001524	08-05		2/17/2005		58,072.06		0.00	
GJ	LS	001545	08-05	9265	3/4/2005	S:ALLOCATION FACTOR	0.00		58,072.06	
GJ	GL	001562	09-05		4/5/2005		87,235.42		0.00	
GJ	LS	001580	09-05	9265	4/5/2005	S:ALLOCATION FACTOR	0.00		87,235.42	
GJ	GL	001590	10-05		4/28/2005		58,456.07		0.00	
GJ	LS	001611	10-05	9265	5/6/2005	S:ALLOCATION FACTOR	0.00		58,456.07	
GJ	GL	001630	11-05	JE11-1	5/31/2005	TO ADJ RETIREMENT FOR HAWKINS	58,965.16		0.00	

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Acct:	Jrnl	Tran	Bat	Per	Ent	Reference	Tran	Description	Beginning	Debit	Credit	Ending		
	Type	Type	Nbr	Ent	Nbr		Date		Balance	Amount	Amount	Balance		
Acct: 926600	LS	001641	11-05	9265	6/2/2005	S.ALLOCATION FACTOR		0.00	58,965.16					
	GL	001649	12-05		6/23/2005			59,750.18	0.00					
	LS	001679	12-05	9265	7/13/2005	S.ALLOCATION FACTOR		0.00	59,756.47					
	R	052221	12-05		6/9/2005	NON STOCK DIRECTLY CHARGED TO		6.29	0.00					
	GL	001691	01-06		7/21/2005			79,733.45	0.00					
	LS	001717	01-06	9265	8/17/2005	S.ALLOCATION FACTOR		0.00	79,733.45					
	GL	001721	02-06		8/18/2005			78,945.02	0.00					
	LS	001740	02-06	9265	9/12/2005	S.ALLOCATION FACTOR		0.00	78,945.02					
	GL	001745	03-06	JE03-4	9/28/2005	REV PAYROLL POSTED TWICE 9-1-5		155,521.92	38,628.48					
	LS	001775	03-06	9265	10/19/2005	S.ALLOCATION FACTOR		0.00	116,893.44					
Acct: 926600	GL	001780	04-06		10/27/2005			77,143.34	0.00					
	LS	001805	04-06	9265	11/10/2005	S.ALLOCATION FACTOR		0.00	77,143.34					
	GL	001813	05-06	CR05	12/1/2005	NOVEMBER REVENUE SUMMARY		77,095.97	63.40					
	LS	001837	05-06	9265	12/13/2005	S.ALLOCATION FACTOR		0.00	77,095.97					
	VO	043922	05-06	0507/59	11/8/2005	Summary Release		63.40	0.00					
	GL	001855	06-06		12/22/2005			77,762.06	0.00					
	LS	001865	06-06	9265	1/10/2006	S.ALLOCATION FACTOR		0.00	77,762.06					
	Total									376,577.44	1,820,456.38	929,574.13	1,267,459.69 ***	
	OTHER CO PAID PENSION EXPENSES Sub: 10										Electric			
	01-06								0.00		0.00		*	
02-06								0.00		0.00		*		
03-06								0.00		0.00		*		
04-06								0.00		0.00		*		
05-06								0.00		0.00		*		
06-06								0.00		0.00		*		
OTHER CO PAID PENSION EXPENSES Sub: 20										Water				
01-06								0.00		0.00		*		
02-06								0.00		0.00		*		
03-06								0.00		0.00		*		
04-06								0.00		0.00		*		
05-06								0.00		0.00		*		
06-06								0.00		0.00		*		
OTHER CO PAID PENSION EXPENSES Sub: 30										Cable				
01-06								0.00		0.00		*		
02-06								0.00		0.00		*		
03-06								0.00		0.00		*		
04-06								0.00		0.00		*		

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Acct	Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance	
	Type	Type	Nbr	Ent	Nbr	Date	Date						
GENERAL EXPENSES	GJ	LD	001520	07-05	93010	2/3/2005	2/3/2005	D:ALLOCATION FACTOR		234.38	0.00	0.00	
	GJ	LD	001545	08-05	93010	3/4/2005	3/4/2005	D:ALLOCATION FACTOR		578.18	0.00	0.00	
	GJ	LD	001580	09-05	93010	4/5/2005	4/5/2005	D:ALLOCATION FACTOR		212.35	0.00	0.00	
	GJ	LD	001611	10-05	93010	5/6/2005	5/6/2005	D:ALLOCATION FACTOR		261.21	0.00	0.00	
	GJ	LD	001641	11-05	93010	6/2/2005	6/2/2005	D:ALLOCATION FACTOR		286.19	0.00	0.00	
	GJ	LD	001679	12-05	93010	7/13/2005	7/13/2005	D:ALLOCATION FACTOR		226.96	0.00	0.00	
	GJ	LD	001717	01-06	93010	8/17/2005	8/17/2005	D:ALLOCATION FACTOR		305.39	0.00	0.00	
	GJ	LD	001740	02-06	93010	9/12/2005	9/12/2005	D:ALLOCATION FACTOR		171.89	0.00	0.00	
	GJ	LD	001775	03-06	93010	10/19/2005	10/19/2005	D:ALLOCATION FACTOR		361.97	0.00	0.00	
	GJ	LD	001805	04-06	93010	11/10/2005	11/10/2005	D:ALLOCATION FACTOR		210.00	0.00	0.00	
	GJ	LD	001837	05-06	93010	12/13/2005	12/13/2005	D:ALLOCATION FACTOR		282.17	0.00	0.00	
	GJ	LD	001865	06-06	93010	1/10/2006	1/10/2006	D:ALLOCATION FACTOR		233.52	0.00	0.00	
	Sub: 40												
							2/3/2005	2/3/2005	S:ALLOCATION FACTOR		0.00	655.80	655.80
							1/27/2005	1/27/2005	Summary Release		655.80	0.00	0.00
							3/4/2005	3/4/2005	S:ALLOCATION FACTOR		0.00	1,617.75	1,617.75
							2/25/2005	2/25/2005	Summary Release		1,617.75	0.00	0.00
							4/5/2005	4/5/2005	S:ALLOCATION FACTOR		0.00	594.16	594.16
							3/29/2005	3/29/2005	Summary Release		594.16	0.00	0.00
							5/6/2005	5/6/2005	S:ALLOCATION FACTOR		0.00	730.86	730.86
						3/31/2005	3/31/2005	NON STOCK DIRECTLY CHARGED TO		15.90	0.00	0.00	
						4/27/2005	4/27/2005	Summary Release		714.96	0.00	0.00	
						6/2/2005	6/2/2005	S:ALLOCATION FACTOR		0.00	800.76	800.76	
						5/25/2005	5/25/2005	Summary Release		800.76	0.00	0.00	
						7/13/2005	7/13/2005	S:ALLOCATION FACTOR		0.00	635.05	635.05	
						6/13/2005	6/13/2005	Summary Release		635.05	0.00	0.00	
						8/17/2005	8/17/2005	S:ALLOCATION FACTOR		0.00	854.47	854.47	
						7/18/2005	7/18/2005	NON STOCK DIRECTLY CHARGED TO		296.55	0.00	0.00	
						6/29/2005	6/29/2005	Summary Release		557.92	0.00	0.00	
						9/12/2005	9/12/2005	S:ALLOCATION FACTOR		0.00	480.97	480.97	
						8/26/2005	8/26/2005	Summary Release		480.97	0.00	0.00	
						10/19/2005	10/19/2005	S:ALLOCATION FACTOR		0.00	1,012.78	1,012.78	
						9/26/2005	9/26/2005	Summary Release		1,012.78	0.00	0.00	
						11/10/2005	11/10/2005	S:ALLOCATION FACTOR		0.00	587.58	587.58	
						10/27/2005	10/27/2005	Summary Release		587.58	0.00	0.00	
						12/13/2005	12/13/2005	S:ALLOCATION FACTOR		0.00	789.51	789.51	
						11/28/2005	11/28/2005	Summary Release		789.51	0.00	0.00	
						1/10/2006	1/10/2006	S:ALLOCATION FACTOR		0.00	653.38	653.38	

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Jrnl	Tran	Bat	Per	Ent	Reference	Tran	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Type	Type	Nbr	Ent	Nbr		Date		Summary Release				
AP	VO	044567	06-06		051484	12/15/2005			4,289.33	653.38	0.00	18,826.14
Acct: 930100 Total											9,413.07	13,702.40

Acct:	930110	MAINTENANCE EXPENSES	Sub: 10		Electric			
GJ	LD	001520	07-05	93011	D:ALLOCATION FACTOR	943.49	0.00	
GJ	LD	001545	08-05	93011	D:ALLOCATION FACTOR	206.31	0.00	
GJ	LD	001580	09-05	93011	D:ALLOCATION FACTOR	277.98	0.00	
GJ	LD	001611	10-05	93011	D:ALLOCATION FACTOR	602.21	0.00	
GJ	LD	001641	11-05	93011	D:ALLOCATION FACTOR	3,502.61	0.00	
GJ	LD	001679	12-05	93011	D:ALLOCATION FACTOR	187.85	0.00	
PO	R	052461	12-05		NON STOCK DIRECTLY CHARGED TO	325.00	0.00	
GJ	LD	001717	01-06	93011	D:ALLOCATION FACTOR	131.38	0.00	
GJ	LD	001740	02-06	93011	D:ALLOCATION FACTOR	322.66	0.00	
GJ	LD	001775	03-06	93011	D:ALLOCATION FACTOR	172.88	0.00	
GJ	LD	001805	04-06	93011	D:ALLOCATION FACTOR	2,726.10	0.00	
GJ	LD	001837	05-06	93011	D:ALLOCATION FACTOR	360.73	0.00	
GJ	LD	001865	06-06	93011	D:ALLOCATION FACTOR	1,051.57	0.00	
Sub: 20						Water		
GJ	LD	001520	07-05	93011	D:ALLOCATION FACTOR	694.24	0.00	
GJ	LD	001545	08-05	93011	D:ALLOCATION FACTOR	151.81	0.00	
GJ	LD	001580	09-05	93011	D:ALLOCATION FACTOR	204.54	0.00	
GJ	LD	001611	10-05	93011	D:ALLOCATION FACTOR	443.12	0.00	
GJ	LD	001641	11-05	93011	D:ALLOCATION FACTOR	2,577.28	0.00	
GJ	LD	001679	12-05	93011	D:ALLOCATION FACTOR	138.23	0.00	
GJ	LD	001717	01-06	93011	D:ALLOCATION FACTOR	96.67	0.00	
GJ	LD	001740	02-06	93011	D:ALLOCATION FACTOR	237.42	0.00	
GJ	LD	001775	03-06	93011	D:ALLOCATION FACTOR	127.21	0.00	
GJ	LD	001805	04-06	93011	D:ALLOCATION FACTOR	2,005.91	0.00	
GJ	LD	001837	05-06	93011	D:ALLOCATION FACTOR	265.43	0.00	
GJ	LD	001865	06-06	93011	D:ALLOCATION FACTOR	773.77	0.00	
Sub: 30						Cable		
GJ	LD	001520	07-05	93011	D:ALLOCATION FACTOR	910.87	0.00	
GJ	LD	001545	08-05	93011	D:ALLOCATION FACTOR	199.17	0.00	
GJ	LD	001580	09-05	93011	D:ALLOCATION FACTOR	268.37	0.00	
PO	R	050176	09-05		NON STOCK DIRECTLY CHARGED TO	235.80	0.00	
AP	VO	039773	09-05		Summary Release	15.25	0.00	
GJ	LD	001611	10-05	93011	D:ALLOCATION FACTOR	581.39	0.00	
GJ	LD	001641	11-05	93011	D:ALLOCATION FACTOR	3,381.50	0.00	

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Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Type	Type	Nbr	Ent	Nbr	Date					
PO	R	055871	04-06		10/21/2005	NON STOCK DIRECTLY CHARGED TO		6,883.57	0.00	
GJ	LS	001837	05-06	93011	12/31/2005	S.ALLOCATION FACTOR		0.00	974.42	
PO	R	056680	05-06		11/29/2005	NON STOCK DIRECTLY CHARGED TO		964.92	0.00	
AP	VO	043998	05-06	050849	11/11/2005	Summary Release		9.50	0.00	
GJ	LS	001865	06-06	93011	11/02/2006	S.ALLOCATION FACTOR		0.00	2,840.55	
PO	R	057437	06-06		12/28/2005	NON STOCK DIRECTLY CHARGED TO		2,831.05	0.00	
AP	VO	044504	06-06	051421	12/13/2005	Summary Release		9.50	0.00	
Acct: 930110 Total							17,461.66	57,475.03	28,574.39	46,362.30 ***

Acct:	Sub:	Total	Water
930401	20		
AMORTIZATION BOND DISC/EXP			
GJ	GL	001498	07-05
GJ	GL	001533	08-05
GJ	GL	001555	09-05
GJ	GL	001587	10-05
GJ	GL	001619	11-05
GJ	GL	001665	12-05
GJ	GL	001695	01-06
GJ	GL	001722	02-06
GJ	GL	001746	03-06
GJ	GL	001787	04-06
GJ	GL	001824	05-06
GJ	GL	001848	06-06
Acct: 930401 Total			
		8,023.38	16,046.76
			0.00
			24,070.14 ***

Acct:	Sub:	Total	Cable
930402	30		
AMORTIZATION EXPENSE			
GJ	GL	001498	07-05
GJ	GL	001533	08-05
GJ	GL	001555	09-05
GJ	GL	001587	10-05
GJ	GL	001619	11-05
GJ	GL	001665	12-05
GJ	GL	001695	01-06
GJ	GL	001722	02-06
GJ	GL	001746	03-06
GJ	GL	001787	04-06
GJ	GL	001824	05-06
GJ	GL	001848	06-06
Acct: 930402 Total			
		70,200.00	140,400.00
			0.00
			210,600.00 ***

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Acct:	Jrnl	Tran	Bat	Per	Ent	Reference	Tran	Tran	Description	Beginning	Debit	Credit	Ending
	Type	Type	Nbr	Nbr	Nbr		Date			Balance	Amount	Amount	Balance
930403	GL	LD	001500	07-05	DEP07	1/27/2005	DEPRECIATION FOR JAN	Electric		94,291.00	0.00	0.00	
	GL	LD	001520	07-05	93043	2/3/2005	D:ALLOCATION FACTOR			28,411.76	0.00	0.00	
	GL	LD	001525	08-05	DEP08	2/22/2005	DEPRECIATION FOR FEBRUARY			94,595.40	0.00	0.00	
	GL	LD	001545	08-05	93043	3/4/2005	D:ALLOCATION FACTOR			28,605.95	0.00	0.00	
	GL	LD	001552	09-05	DEP09	3/15/2005	DEPRECIATION FOR MARCH			94,933.27	0.00	0.00	
	GL	LD	001580	09-05	93043	4/5/2005	D:ALLOCATION FACTOR			29,187.02	0.00	0.00	
	GL	LD	001582	10-05	DEP10	4/14/2005	DEPRECIATION FOR APRIL			95,336.95	0.00	0.00	
	GL	LD	001611	10-05	93043	5/6/2005	D:ALLOCATION FACTOR			29,233.43	0.00	0.00	
	GL	LD	001613	11-05	DEP11	5/12/2005	DEPRECIATION FOR MAY			95,711.34	0.00	0.00	
	GL	LD	001641	11-05	93043	6/2/2005	D:ALLOCATION FACTOR			29,264.37	0.00	0.00	
	GL	LD	001645	12-05	DEP12	6/16/2005	DEPRECIATION FOR JUNE			95,965.89	0.00	0.00	
	GL	LD	001679	12-05	93043	7/13/2005	D:ALLOCATION FACTOR			30,036.39	0.00	0.00	
	GL	LD	001699	01-06	DEP01	8/3/2005	DEPRECIATION FOR JULY			93,881.76	0.00	0.00	
	GL	LD	001717	01-06	93043	8/17/2005	D:ALLOCATION FACTOR			27,399.00	0.00	0.00	
	GL	LD	001733	02-06	DEP02	9/7/2005	AUGUST DEPRECIATION			94,610.91	0.00	0.00	
	GL	LD	001740	02-06	93043	9/12/2005	D:ALLOCATION FACTOR			27,717.19	0.00	0.00	
	GL	LD	001747	03-06	DEP03	9/28/2005	DEPRECIATION FOR SEPTEMBER			95,057.13	0.00	0.00	
	GL	LD	001775	03-06	93043	10/19/2005	D:ALLOCATION FACTOR			27,929.68	0.00	0.00	
	GL	LD	001795	04-06	DEP04	11/4/2005	DEPRECIATION FOR OCTOBER			95,349.87	0.00	0.00	
	GL	LD	001805	04-06	93043	11/10/2005	D:ALLOCATION FACTOR			28,187.79	0.00	0.00	
	GL	LD	001808	05-06	DEP05	11/29/2005	DEPRECIATION FOR NOVEMBER			95,666.02	0.00	0.00	
	GL	LD	001837	05-06	93043	12/13/2005	D:ALLOCATION FACTOR			28,271.71	0.00	0.00	
	GL	LD	001840	06-06	DEP06	12/29/2005	DEPRECIATION FOR DECEMBER			95,873.21	0.00	0.00	
	LD	LD	001865	06-06	93043	1/10/2006	D:ALLOCATION FACTOR			28,334.83	0.00	0.00	
930403	GL	GL	001500	07-05	DEP07	1/27/2005	DEPRECIATION FOR JAN	Water		60,488.43	0.00	0.00	
	GL	LD	001520	07-05	93043	2/3/2005	D:ALLOCATION FACTOR			18,013.79	0.00	0.00	
	GL	LD	001525	08-05	DEP08	2/22/2005	DEPRECIATION FOR FEBRUARY			60,514.89	0.00	0.00	
	GL	LD	001545	08-05	93043	3/4/2005	D:ALLOCATION FACTOR			18,136.91	0.00	0.00	
	GL	LD	001552	09-05	DEP09	3/15/2005	DEPRECIATION FOR MARCH			60,603.91	0.00	0.00	
	GL	LD	001580	09-05	93043	4/5/2005	D:ALLOCATION FACTOR			18,505.32	0.00	0.00	
	GL	LD	001582	10-05	DEP10	4/14/2005	DEPRECIATION FOR APRIL			60,723.07	0.00	0.00	
	GL	LD	001611	10-05	93043	5/6/2005	D:ALLOCATION FACTOR			18,534.75	0.00	0.00	
	GL	LD	001613	11-05	DEP11	5/12/2005	DEPRECIATION FOR MAY			60,798.12	0.00	0.00	
	GL	LD	001641	11-05	93043	6/2/2005	D:ALLOCATION FACTOR			18,554.36	0.00	0.00	
	GL	LD	001645	12-05	DEP12	6/16/2005	DEPRECIATION FOR JUNE			60,848.49	0.00	0.00	
	LD	LD	001679	12-05	93043	7/13/2005	D:ALLOCATION FACTOR			19,043.85	0.00	0.00	

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Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Type	Type	Nbr	Ent	Nbr	Date					
GJ	GL	001699	01-06	DEP01	8/3/2005	DEPRECIATION FOR JULY		60,617.60	0.00	
GJ	LD	001717	01-06	93043	8/17/2005	D:ALLOCATION FACTOR		17,371.67	0.00	
GJ	GL	001733	02-06	DEP02	9/7/2005	AUGUST DEPRECIATION		60,670.60	0.00	
GJ	LD	001740	02-06	93043	9/12/2005	D:ALLOCATION FACTOR		17,573.41	0.00	
GJ	GL	001747	03-06	DEP03	9/28/2005	DEPRECIATION FOR SEPTEMBER		60,730.81	0.00	
GJ	LD	001775	03-06	93043	10/19/2005	D:ALLOCATION FACTOR		17,708.14	0.00	
GJ	GL	001795	04-06	DEP04	11/4/2005	DEPRECIATION FOR OCTOBER		60,842.44	0.00	
GJ	LD	001805	04-06	93043	11/10/2005	D:ALLOCATION FACTOR		17,871.78	0.00	
GJ	GL	001808	05-06	DEP05	11/29/2005	DEPRECIATION FOR NOVEMBER		60,993.96	0.00	
GJ	LD	001837	05-06	93043	12/13/2005	D:ALLOCATION FACTOR		17,924.99	0.00	
GJ	GL	001840	06-06	DEP06	12/29/2005	DEPRECIATION FOR DECEMBER		61,105.35	0.00	
GJ	LD	001865	06-06	93043	1/10/2006	D:ALLOCATION FACTOR		17,965.01	0.00	
Acct: 930403 DEPRECIATION EXPENSE Sub: 30 Cable										
GJ	GL	001500	07-05	DEP07	1/27/2005	DEPRECIATION FOR JAN		168,662.08	0.00	
GJ	LD	001520	07-05	93043	2/3/2005	D:ALLOCATION FACTOR		47,249.89	0.00	
GJ	GL	001525	08-05	DEP08	2/22/2005	DEPRECIATION FOR FEBRUARY		170,007.43	0.00	
GJ	LD	001545	08-05	93043	3/4/2005	D:ALLOCATION FACTOR		47,572.84	0.00	
GJ	GL	001552	09-05	DEP09	3/15/2005	DEPRECIATION FOR MARCH		171,050.22	0.00	
GJ	LD	001580	09-05	93043	4/5/2005	D:ALLOCATION FACTOR		48,539.17	0.00	
GJ	GL	001582	10-05	DEP10	4/14/2005	DEPRECIATION FOR APRIL		172,473.31	0.00	
GJ	LD	001611	10-05	93043	5/6/2005	D:ALLOCATION FACTOR		48,616.36	0.00	
GJ	GL	001613	11-05	DEP11	5/12/2005	DEPRECIATION FOR MAY		173,887.01	0.00	
GJ	LD	001641	11-05	93043	6/2/2005	D:ALLOCATION FACTOR		48,667.82	0.00	
GJ	GL	001645	12-05	DEP12	6/16/2005	DEPRECIATION FOR JUNE		175,170.36	0.00	
GJ	LD	001679	12-05	93043	7/13/2005	D:ALLOCATION FACTOR		49,951.72	0.00	
GJ	GL	001699	01-06	DEP01	8/3/2005	DEPRECIATION FOR JULY		72,268.64	0.00	
GJ	LD	001717	01-06	93043	8/17/2005	D:ALLOCATION FACTOR		45,565.62	0.00	
GJ	GL	001734	02-06	JE02-1	9/7/2005	CORRECT JULY DEP		273,286.13	0.00	
GJ	LD	001740	02-06	93043	9/12/2005	D:ALLOCATION FACTOR		46,094.78	0.00	
GJ	GL	001747	03-06	DEP03	9/28/2005	DEPRECIATION FOR SEPTEMBER		174,707.90	0.00	
GJ	LD	001775	03-06	93043	10/19/2005	D:ALLOCATION FACTOR		46,448.17	0.00	
GJ	GL	001795	04-06	DEP04	11/4/2005	DEPRECIATION FOR OCTOBER		175,867.50	0.00	
GJ	LD	001805	04-06	93043	11/10/2005	D:ALLOCATION FACTOR		46,877.42	0.00	
GJ	GL	001808	05-06	DEP05	11/29/2005	DEPRECIATION FOR NOVEMBER		176,646.17	0.00	
GJ	LD	001837	05-06	93043	12/13/2005	D:ALLOCATION FACTOR		47,016.98	0.00	
GJ	GL	001840	06-06	DEP06	12/29/2005	DEPRECIATION FOR DECEMBER		177,476.54	0.00	
GJ	LD	001865	06-06	93043	1/10/2006	D:ALLOCATION FACTOR		47,121.95	0.00	
Acct: 930403 DEPRECIATION EXPENSE Sub: 40 General										

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	Type	Type	Nbr	Ent	Nbr	Date						
930408 CITY PROP TAX / IN-LIEU-OF TAX	GJ	GL	001500	07-05	DEP07	1/27/2005		DEPRECIATION FOR JAN		93,675.44	0.00	93,675.44
	GJ	LS	001520	07-05	93043	2/3/2005		S:ALLOCATION FACTOR		0.00		93,675.44
	GJ	GL	001525	08-05	DEP08	2/22/2005		DEPRECIATION FOR FEBRUARY		94,315.70	0.00	94,315.70
	GJ	LS	001545	08-05	93043	3/4/2005		S:ALLOCATION FACTOR		0.00		94,315.70
	GJ	GL	001552	09-05	DEP09	3/15/2005		DEPRECIATION FOR MARCH		96,231.51	0.00	96,231.51
	GJ	LS	001580	09-05	93043	4/5/2005		S:ALLOCATION FACTOR		0.00		96,231.51
	GJ	GL	001582	10-05	DEP10	4/14/2005		DEPRECIATION FOR APRIL		96,384.54	0.00	96,384.54
	GJ	LS	001611	10-05	93043	5/6/2005		S:ALLOCATION FACTOR		0.00		96,384.54
	GJ	GL	001613	11-05	DEP11	5/12/2005		DEPRECIATION FOR MAY		96,486.55	0.00	96,486.55
	GJ	LS	001641	11-05	93043	6/2/2005		S:ALLOCATION FACTOR		0.00		96,486.55
	GJ	GL	001645	12-05	DEP12	6/16/2005		DEPRECIATION FOR JUNE		99,031.96	0.00	99,031.96
	GJ	LS	001679	12-05	93043	7/13/2005		S:ALLOCATION FACTOR		0.00		99,031.96
	GJ	GL	001699	01-06	DEP01	8/3/2005		DEPRECIATION FOR JULY		90,336.29	0.00	90,336.29
	GJ	LS	001717	01-06	93043	8/17/2005		S:ALLOCATION FACTOR		0.00		90,336.29
	GJ	GL	001733	02-06	DEP02	9/7/2005		AUGUST DEPRECIATION		91,385.38	0.00	91,385.38
GJ	LS	001740	02-06	93043	9/12/2005		S:ALLOCATION FACTOR		0.00		91,385.38	
GJ	GL	001747	03-06	DEP03	9/28/2005		DEPRECIATION FOR SEPTEMBER		92,085.99	0.00	92,085.99	
GJ	LS	001775	03-06	93043	10/19/2005		S:ALLOCATION FACTOR		0.00		92,085.99	
GJ	GL	001795	04-06	DEP04	11/4/2005		DEPRECIATION FOR OCTOBER		92,936.99	0.00	92,936.99	
GJ	LS	001805	04-06	93043	11/10/2005		S:ALLOCATION FACTOR		0.00		92,936.99	
GJ	GL	001808	05-06	DEP05	11/29/2005		DEPRECIATION FOR NOVEMBER		93,213.68	0.00	93,213.68	
GJ	LS	001837	05-06	93043	12/13/2005		S:ALLOCATION FACTOR		0.00		93,213.68	
GJ	GL	001840	06-06	DEP06	12/29/2005		DEPRECIATION FOR DECEMBER		93,421.79	0.00	93,421.79	
GJ	LS	001865	06-06	93043	1/10/2006		S:ALLOCATION FACTOR		0.00		93,421.79	
Acct 930403 Total									2,444,507.26	6,210,725.35	1,129,505.82	7,525,726.79 ***
Acct 930408 Sub: 10										Electric		
GJ	LD	001520	07-05	93048	2/3/2005			D:ALLOCATION FACTOR		3,738.95	0.00	3,738.95
GJ	LD	001545	08-05	93048	3/4/2005			D:ALLOCATION FACTOR		3,738.95	0.00	3,738.95
GJ	LD	001580	09-05	93048	4/5/2005			D:ALLOCATION FACTOR		3,738.95	0.00	3,738.95
GJ	LD	001641	11-05	93048	6/2/2005			D:ALLOCATION FACTOR		3,738.95	0.00	3,738.95
GJ	LD	001679	12-05	93048	7/13/2005			D:ALLOCATION FACTOR		3,738.95	0.00	3,738.95
GJ	LD	001717	01-06	93048	8/17/2005			D:ALLOCATION FACTOR		3,738.95	0.00	3,738.95
GJ	LD	001775	03-06	93048	10/19/2005			D:ALLOCATION FACTOR		3,738.95	0.00	3,738.95
GJ	LD	001805	04-06	93048	11/10/2005			D:ALLOCATION FACTOR		3,738.95	0.00	3,738.95
									05-06			0.00

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Acct:	Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Beginning	Debit	Credit	Ending
	Type	Type	Nbr	Ent	Nbr	Date	Description	Balance	Amount	Amount	Balance
				06-06							*
Acct: 930408						Sub: 20					
	GJ	LD	001520	07-05	93048	2/3/2005	D:ALLOCATION FACTOR		3,530.02	0.00	
	GJ	LD	001545	08-05	93048	3/4/2005	D:ALLOCATION FACTOR		3,530.02	0.00	
	GJ	LD	001580	09-05	93048	4/5/2005	D:ALLOCATION FACTOR		3,530.02	0.00	
	AP	VO	039923	10-05	045963	3/31/2005	Summary Release		0.00	0.00	*
	GJ	LD	001641	11-05	93048	6/2/2005	D:ALLOCATION FACTOR		3,530.02	0.00	
	GJ	LD	001679	12-05	93048	7/13/2005	D:ALLOCATION FACTOR		3,530.02	0.00	
	GJ	LD	001717	01-06	93048	8/17/2005	D:ALLOCATION FACTOR		3,530.02	0.00	
				02-06					0.00	0.00	*
	GJ	LD	001775	03-06	93048	10/19/2005	D:ALLOCATION FACTOR		3,530.02	0.00	
	GJ	LD	001805	04-06	93048	11/10/2005	D:ALLOCATION FACTOR		3,530.02	0.00	
				05-06					0.00	0.00	*
				06-06					0.00	0.00	*
Acct: 930408						Sub: 30					
	GJ	LD	001520	07-05	93048	2/3/2005	D:ALLOCATION FACTOR		1,814.97	0.00	
	GJ	LD	001545	08-05	93048	3/4/2005	D:ALLOCATION FACTOR		1,814.97	0.00	
	GJ	LD	001580	09-05	93048	4/5/2005	D:ALLOCATION FACTOR		1,814.97	0.00	
	AP	VO	039923	10-05	045963	3/31/2005	Summary Release		9,083.94	0.00	
	GJ	LD	001641	11-05	93048	6/2/2005	D:ALLOCATION FACTOR		1,814.97	0.00	
	GJ	LD	001679	12-05	93048	7/13/2005	D:ALLOCATION FACTOR		1,814.97	0.00	
	GJ	LD	001717	01-06	93048	8/17/2005	D:ALLOCATION FACTOR		1,814.97	0.00	
	AP	VO	042029	02-06	048507	7/29/2005	Summary Release		9,083.94	0.00	
	GJ	LD	001775	03-06	93048	10/19/2005	D:ALLOCATION FACTOR		1,814.97	0.00	
	GJ	LD	001805	04-06	93048	11/10/2005	D:ALLOCATION FACTOR		1,814.97	0.00	
	AP	VO	043756	05-06	050571	10/31/2005	Summary Release		9,083.94	0.00	
	AP	VO	044299	06-06	051191	12/1/2005	Summary Release		9,083.94	0.00	
Acct: 930408						Sub: 40					
	GJ	LS	001520	07-05	93048	2/3/2005	S:ALLOCATION FACTOR	General	0.00	9,083.94	
	AP	VO	038433	07-05	044176	1/3/2005	Summary Release		9,083.94	0.00	
	GJ	LS	001545	08-05	93048	3/4/2005	S:ALLOCATION FACTOR		0.00	9,083.94	
	AP	VO	038986	08-05	044815	1/31/2005	Summary Release		9,083.94	0.00	
	GJ	LS	001580	09-05	93048	4/5/2005	S:ALLOCATION FACTOR		0.00	9,083.94	
	AP	VO	039422	09-05	045335	2/28/2005	Summary Release		9,083.94	0.00	
				10-05					0.00	0.00	*
	GJ	LS	001641	11-05	93048	6/2/2005	S:ALLOCATION FACTOR		0.00	9,083.94	
	AP	VO	040474	11-05	046619	5/2/2005	Summary Release		9,083.94	0.00	
	GJ	LS	001679	12-05	93048	7/13/2005	S:ALLOCATION FACTOR		0.00	9,083.94	

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Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Beginning	Debit	Credit	Ending
Type	Type	Nbr	Ent	Nbr	Date	Description	Balance	Amount	Amount	Balance
AP	VO	041010	12-05	047268	6/2/2005	Summary Release		9,083.94	0.00	
GJ	LS	001717	01-06	93048	8/17/2005	S:ALLOCATION FACTOR		0.00	9,083.94	
AP	VO	041613	01-06	048002	7/5/2005	Summary Release		9,083.94	0.00	
			02-06					0.00	0.00	
GJ	LS	001775	03-06	93048	10/19/2005	S:ALLOCATION FACTOR		0.00	9,083.94	
AP	VO	042574	03-06	049176	8/29/2005	Summary Release		9,083.94	0.00	
GJ	LS	001805	04-06	93048	11/10/2005	S:ALLOCATION FACTOR		0.00	9,083.94	
AP	VO	043254	04-06	049973	10/5/2005	Summary Release		9,083.94	0.00	
			05-06					0.00	0.00	
			06-06					0.00	0.00	
Acct 930408 Total							54,503.64	181,678.80	72,671.52	163,510.92

Acct:	930409	COUNTY PROP TAX / IN-LIEU-OF T	Sub:	10	Electric
GJ	LD	001520	07-05	93049	1,577.82
GJ	LD	001545	08-05	93049	1,577.82
GJ	LD	001580	09-05	93049	1,577.82
GJ	LD	001611	10-05	93049	1,577.82
GJ	LD	001641	11-05	93049	1,577.82
GJ	LD	001679	12-05	93049	1,577.82
GJ	LD	001717	01-06	93049	1,577.82
GJ	LD	001740	02-06	93049	1,577.82
GJ	LD	001775	03-06	93049	1,577.82
GJ	LD	001805	04-06	93049	1,577.82
GJ	LD	001837	05-06	93049	1,577.82
GJ	LD	001865	06-06	93049	1,577.82
Acct: 930409 COUNTY PROP TAX / IN-LIEU-OF T Sub: 20					
GJ	LD	001520	07-05	93049	1,489.65
GJ	LD	001545	08-05	93049	1,489.65
GJ	LD	001580	09-05	93049	1,489.65
GJ	LD	001611	10-05	93049	1,489.65
GJ	LD	001641	11-05	93049	1,489.65
GJ	LD	001679	12-05	93049	1,489.65
GJ	LD	001717	01-06	93049	1,489.65
GJ	LD	001740	02-06	93049	1,489.65
GJ	LD	001775	03-06	93049	1,489.65
GJ	LD	001805	04-06	93049	1,489.65
GJ	LD	001837	05-06	93049	1,489.65
GJ	LD	001865	06-06	93049	1,489.65
Water					
GJ	LD	001520	07-05	93049	0.00
GJ	LD	001545	08-05	93049	0.00
GJ	LD	001580	09-05	93049	0.00
GJ	LD	001611	10-05	93049	0.00
GJ	LD	001641	11-05	93049	0.00
GJ	LD	001679	12-05	93049	0.00
GJ	LD	001717	01-06	93049	0.00
GJ	LD	001740	02-06	93049	0.00
GJ	LD	001775	03-06	93049	0.00
GJ	LD	001805	04-06	93049	0.00
GJ	LD	001837	05-06	93049	0.00
GJ	LD	001865	06-06	93049	0.00

Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance	
Type	Type	Nbr	Ent	Nbr	Date							
Acct: 930425 INTEREST EXPENSE ON FSN												
GJ	GL	001498	07-05	SE07-1	12/25/2005		INT EXP FSN NOTE 5		75,706.40	0.00		
GJ	GL	001533	08-05	SE08-1	3/1/2005		INT FSN NOTES		70,091.21	0.00		
GJ	GL	001555	09-05	SE09-1	3/23/2005		INT EXP FSN NOTE 5		82,107.14	0.00		
GJ	GL	001587	10-05	SE10-1	4/27/2005		INT EXP FSN NOTE 5		76,542.21	0.00		
GJ	GL	001619	11-05	SE11-1	5/26/2005		INT EXP FSN NOTES		87,267.13	0.00		
GJ	GL	001665	12-05	SE12-1	7/6/2005		INT EXP FSN NOTE 4		85,694.31	0.00		
GJ	GL	001695	01-06	SE01-1	8/1/2005		INT EXP FSN NOTE 5		90,048.49	0.00		
GJ	GL	001722	02-06	SE02-1	9/1/2005		INT EXP FSN NOTE 5		91,005.25	0.00		
GJ	GL	001746	03-06	SE03-1	9/28/2005		INT EXP FSN5		88,118.42	0.00		
GJ	GL	001787	04-06	SE04-1	11/3/2005		INT EXP FSN NOTES		93,375.51	0.00		
GJ	GL	001824	05-06	SE05-1	12/5/2005		INT EXP FSN NOTE4		84,424.51	0.00		
GJ	LD	001837	05-06	930425	12/13/2005		D.ALLOCATION FACTOR		9,134.22	0.00		
GJ	GL	001848	06-06	SE06-1	1/4/2006		INT EXP FSN NOTE 5		110,344.95	0.00		
Acct: 930425 INTEREST EXPENSE ON FSN												
Sub: 40												
General												
			01-06						0.00	0.00	*	
			02-06						0.00	0.00	*	
			03-06						0.00	0.00	*	
			04-06						0.00	0.00	*	
GJ	GL	001824	05-06	SE05-1	12/5/2005		INT EXP FSN NOTES		9,134.22	0.00		
GJ	LS	001837	05-06	930425	12/13/2005		S.ALLOCATION FACTOR		0.00	9,134.22		
Acct: 930425 INTEREST ON BAN												
Sub: 20												
Water												
			07-05						0.00	0.00	*	
			08-05						0.00	0.00	*	
			09-05						0.00	0.00	*	
GJ	GL	001587	10-05	SE10-1	4/27/2005		INT EXP WTR BAN		1,134.33	0.00		
GJ	GL	001619	11-05	SE11-1	5/26/2005		INT EXP WTR BAN		1,485.14	0.00		
GJ	GL	001665	12-05	SE12-1	7/6/2005		ACCD INT ON DEBT		1,599.93	0.00		
GJ	GL	001695	01-06	SE01-1	8/1/2005		INT EXP WTR BAN		1,935.42	0.00		
GJ	GL	001722	02-06	SE02-1	9/1/2005		INT EXP WTR BAN		2,529.34	0.00		
GJ	GL	001746	03-06	SE03-1	9/28/2005		INT EXP WTR BAN		2,513.10	0.00		
GJ	GL	001787	04-06	SE04-1	11/3/2005		INT WTR BAN		3,102.87	0.00		
GJ	GL	001824	05-06	SE05-1	12/5/2005		ACCD INT EXP WTR BAN		3,231.18	0.00		
Acct: 930425 Total									431,394.15	1,052,993.97	9,134.22	1,475,253.90 ***

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Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Type	Type	Nbr	Ent	Nbr	Date					
GJ	GL	001848	06-06	SE06-1	1/4/2006	INT EXP WTR BAN		4,527.25	0.00	
Acct: 930426 Total							0.00	22,058.56	0.00	22,058.56 ***

Acct:	930427	INTEREST ON BONDS	Sub:	20	Water				
GJ	LD	001520	07-05	930427	D:ALLOCATION FACTOR	49,482.60	0.00		
GJ	LD	001545	08-05	930427	D:ALLOCATION FACTOR	49,482.60	0.00		
GJ	LD	001580	09-05	930427	D:ALLOCATION FACTOR	49,482.60	0.00		
GJ	LD	001611	10-05	930427	D:ALLOCATION FACTOR	49,482.60	0.00		
GJ	LD	001641	11-05	930427	D:ALLOCATION FACTOR	49,482.60	0.00		
GJ	LD	001679	12-05	930427	D:ALLOCATION FACTOR	49,482.60	0.00		
GJ	LD	001717	01-06	930427	D:ALLOCATION FACTOR	49,482.60	0.00		
GJ	LD	001740	02-06	930427	D:ALLOCATION FACTOR	49,482.60	0.00		
GJ	LD	001775	03-06	930427	D:ALLOCATION FACTOR	49,482.60	0.00		
GJ	LD	001805	04-06	930427	D:ALLOCATION FACTOR	49,482.60	0.00		
GJ	LD	001837	05-06	930427	D:ALLOCATION FACTOR	49,482.60	0.00		
GJ	LD	001865	06-06	930427	D:ALLOCATION FACTOR	47,368.55	0.00		

Acct:	930427	INTEREST ON BONDS	Sub:	40	General				
GJ	GL	001498	07-05	SE07-1	INT EXP WTR BONDS	49,482.60	0.00		
GJ	LS	001520	07-05	930427	S:ALLOCATION FACTOR	0.00		49,482.60	
GJ	GL	001533	08-05	SE08-1	ACCD INT ON DEBT/WTR BONDS	49,482.60	0.00		
GJ	LS	001545	08-05	930427	S:ALLOCATION FACTOR	0.00		49,482.60	
GJ	GL	001555	09-05	SE09-1	INT EXP ON WTR BONDS	49,482.60	0.00		
GJ	LS	001580	09-05	930427	S:ALLOCATION FACTOR	0.00		49,482.60	
GJ	GL	001587	10-05	SE10-1	INT EXP WTR BONDS	49,482.60	0.00		
GJ	LS	001611	10-05	930427	S:ALLOCATION FACTOR	0.00		49,482.60	
GJ	GL	001619	11-05	SE11-1	INT EXP WTR BONDS	49,482.60	0.00		
GJ	LS	001641	11-05	930427	S:ALLOCATION FACTOR	0.00		49,482.60	
GJ	GL	001665	12-05	SE12-1	ACCD INT ON DEBT	49,482.63	0.00		
GJ	LS	001679	12-05	930427	S:ALLOCATION FACTOR	0.00		49,482.63	
GJ	GL	001695	01-06	SE01-1	INT EXP WTR BONDS	49,482.60	0.00		
GJ	LS	001717	01-06	930427	S:ALLOCATION FACTOR	0.00		49,482.60	
GJ	GL	001722	02-06	SE02-1	INT EXP WTR BONDS	49,482.60	0.00		
GJ	LS	001740	02-06	930427	S:ALLOCATION FACTOR	0.00		49,482.60	
GJ	GL	001746	03-06	SE03-1	INT EXP WTR BONDS	49,482.60	0.00		
GJ	LS	001775	03-06	930427	S:ALLOCATION FACTOR	0.00		49,482.60	
GJ	GL	001787	04-06	SE04-1	INT WTR BONDS	49,482.60	0.00		
GJ	LS	001805	04-06	930427	S:ALLOCATION FACTOR	0.00		49,482.60	
GJ	GL	001824	05-06	SE05-1	ACCD INT EXP WTR BONDS	49,482.60	0.00		

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Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Beginning	Debit	Credit	Ending
Type	Type	Nbr	Ent	Nbr	Date	Description	Balance	Amount	Amount	Balance
GJ	LS	001837	05-06	930427	12/13/2005	S.ALLOCATION FACTOR		0.00	49,482.60	
GJ	GL	001848	06-06	SE06-1	1/4/2006	INT EXP WTR BONDS		47,368.55	0.00	
GJ	LS	001865	06-06	930427	1/10/2006	S.ALLOCATION FACTOR		0.00	47,368.55	
Acct: 930427 Total							306,932.08	1,183,354.36	591,677.18	898,609.26 ***

Acct: 930429 INTEREST ON CONSOLIDATED PURCH Sub: 30										
Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Beginning	Debit	Credit	Ending
Type	Type	Nbr	Ent	Nbr	Date	Description	Balance	Amount	Amount	Balance
AP	VO	038576	07-05	044351	1/12/2005	Summary Release		8,100.69	0.00	
AP	VO	039212	08-05	045084	2/11/2005	Summary Release		8,022.85	0.00	
AP	VO	039538	09-05	045493	3/7/2005	Summary Release		7,944.63	0.00	
AP	VO	040095	10-05	046163	4/11/2005	Summary Release		7,866.01	0.00	
AP	VO	040601	11-05	046784	5/9/2005	Summary Release		7,787.00	0.00	
AP	VO	041073	12-05	047343	6/6/2005	Summary Release		7,707.60	0.00	
AP	VO	041610	01-06	047986	7/5/2005	Summary Release		7,627.80	0.00	
AP	VO	042235	02-06	048764	8/9/2005	Summary Release		7,547.60	0.00	
AP	VO	042604	03-06	049217	8/31/2005	Summary Release		7,467.00	0.00	
AP	VO	043613	04-06	050393	10/21/2005	Summary Release		7,385.99	0.00	
AP	VO	044021	05-06	050879	11/14/2005	Summary Release		7,304.58	0.00	
AP	VO	044487	06-06	051404	12/12/2005	Summary Release		7,222.77	0.00	
Acct: 930429 Total							50,217.14	91,984.52	0.00	142,201.66 ***

Acct: 930431 INTEREST ON CUSTOMER DEPOSITS Sub: 10										
Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Beginning	Debit	Credit	Ending
Type	Type	Nbr	Ent	Nbr	Date	Description	Balance	Amount	Amount	Balance
GJ	LD	001520	07-05	930431	2/3/2005	D.ALLOCATION FACTOR		4,939.42	0.00	
GJ	LD	001545	08-05	930431	3/4/2005	D.ALLOCATION FACTOR		4,979.61	0.00	
GJ	LD	001580	09-05	930431	4/5/2005	D.ALLOCATION FACTOR		5,015.11	0.00	
GJ	LD	001611	10-05	930431	5/6/2005	D.ALLOCATION FACTOR		5,033.55	0.00	
GJ	LD	001641	11-05	930431	6/2/2005	D.ALLOCATION FACTOR		5,081.15	0.00	
GJ	LD	001679	12-05	930431	7/13/2005	D.ALLOCATION FACTOR		5,036.57	0.00	
GJ	LD	001717	01-06	930431	8/17/2005	D.ALLOCATION FACTOR		5,060.01	0.00	
GJ	LD	001740	02-06	930431	9/12/2005	D.ALLOCATION FACTOR		5,068.10	0.00	
GJ	LD	001775	03-06	930431	10/19/2005	D.ALLOCATION FACTOR		5,085.54	0.00	
GJ	LD	001805	04-06	930431	11/10/2005	D.ALLOCATION FACTOR		5,049.56	0.00	
GJ	LD	001837	05-06	930431	12/13/2005	D.ALLOCATION FACTOR		5,087.18	0.00	
GJ	LD	001865	06-06	930431	1/10/2006	D.ALLOCATION FACTOR		5,095.26	0.00	
Acct: 930431 INTEREST ON CUSTOMER DEPOSITS Sub: 20										

Acct: 930431 INTEREST ON CUSTOMER DEPOSITS Sub: 20										
Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Beginning	Debit	Credit	Ending
Type	Type	Nbr	Ent	Nbr	Date	Description	Balance	Amount	Amount	Balance
GJ	LD	001520	07-05	930431	2/3/2005	D.ALLOCATION FACTOR		962.62	0.00	
GJ	LD	001545	08-05	930431	3/4/2005	D.ALLOCATION FACTOR		970.45	0.00	
GJ	LD	001580	09-05	930431	4/5/2005	D.ALLOCATION FACTOR		977.38	0.00	
GJ	LD	001611	10-05	930431	5/6/2005	D.ALLOCATION FACTOR		980.97	0.00	
Acct: 930431 Total										

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Jrnl	Tran	Bat	Per	Ent	Reference	Tran	Date	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
GJ	LD	001641	11-05		930431	D:ALLOCATION FACTOR	6/2/2005			990.25	0.00	990.25
GJ	LD	001679	12-05		930431	D:ALLOCATION FACTOR	7/13/2005			981.56	0.00	981.56
GJ	LD	001717	01-06		930431	D:ALLOCATION FACTOR	8/17/2005			986.12	0.00	986.12
GJ	LD	001740	02-06		930431	D:ALLOCATION FACTOR	9/12/2005			987.70	0.00	987.70
GJ	LD	001775	03-06		930431	D:ALLOCATION FACTOR	10/19/2005			991.10	0.00	991.10
GJ	LD	001805	04-06		930431	D:ALLOCATION FACTOR	11/10/2005			984.09	0.00	984.09
GJ	LD	001837	05-06		930431	D:ALLOCATION FACTOR	12/13/2005			991.42	0.00	991.42
GJ	LD	001865	06-06		930431	D:ALLOCATION FACTOR	1/10/2006			993.00	0.00	993.00
Acct: 930431 INTEREST ON CUSTOMER DEPOSITS Sub: 40												
GJ	GL	001498	07-05		SE07-1	ACCD INT CUSTOMER DEPOSITS	1/25/2005			5,902.04	0.00	5,902.04
GJ	LS	001520	07-05		930431	S:ALLOCATION FACTOR	2/3/2005			0.00	5,902.04	5,902.04
GJ	GL	001533	08-05		SE08-1	ACCD INT CUST DEP	3/1/2005			5,950.06	0.00	5,950.06
GJ	LS	001545	08-05		930431	S:ALLOCATION FACTOR	3/4/2005			0.00	5,950.06	5,950.06
GJ	GL	001555	09-05		SE09-1	ACCD INT CUSTOMER DEP	3/23/2005			5,992.49	0.00	5,992.49
GJ	LS	001580	09-05		930431	S:ALLOCATION FACTOR	4/5/2005			0.00	5,992.49	5,992.49
GJ	GL	001587	10-05		SE10-1	ACCD INT CUSTOMER DEPOSITS	4/27/2005			6,014.52	0.00	6,014.52
GJ	LS	001611	10-05		930431	S:ALLOCATION FACTOR	5/6/2005			0.00	6,014.52	6,014.52
GJ	GL	001619	11-05		SE11-1	ACCD INT CUST DEPOSITS	5/26/2005			6,071.40	0.00	6,071.40
GJ	LS	001641	11-05		930431	S:ALLOCATION FACTOR	6/2/2005			0.00	6,071.40	6,071.40
GJ	GL	001665	12-05		SE12-1	ACCD INT CUST DEPOSITS	7/6/2005			6,018.13	0.00	6,018.13
GJ	LS	001679	12-05		930431	S:ALLOCATION FACTOR	7/13/2005			0.00	6,018.13	6,018.13
GJ	GL	001695	01-06		SE01-1	ACCD INT CUST DEPOSITS	8/1/2005			6,046.13	0.00	6,046.13
GJ	LS	001717	01-06		930431	S:ALLOCATION FACTOR	8/17/2005			0.00	6,046.13	6,046.13
GJ	GL	001722	02-06		SE02-1	ACCD INT CUST DEPOSITS	9/1/2005			6,055.80	0.00	6,055.80
GJ	LS	001740	02-06		930431	S:ALLOCATION FACTOR	9/12/2005			0.00	6,055.80	6,055.80
GJ	GL	001746	03-06		SE03-1	ACCD INT CUST DEPOSITS	9/28/2005			6,076.64	0.00	6,076.64
GJ	LS	001775	03-06		930431	S:ALLOCATION FACTOR	10/19/2005			0.00	6,076.64	6,076.64
GJ	GL	001787	04-06		SE04-1	ACCD INT CUSTOMER DEPOSITS	11/3/2005			6,033.65	0.00	6,033.65
GJ	LS	001805	04-06		930431	S:ALLOCATION FACTOR	11/10/2005			0.00	6,033.65	6,033.65
GJ	GL	001824	05-06		SE05-1	ACCD INT CUST DEPOSITS	12/5/2005			6,078.60	0.00	6,078.60
GJ	LS	001837	05-06		930431	S:ALLOCATION FACTOR	12/13/2005			0.00	6,078.60	6,078.60
GJ	GL	001848	06-06		SE06-1	ACCD INT CUST DEPOSITS	1/4/2006			6,088.26	0.00	6,088.26
GJ	LS	001865	06-06		930431	S:ALLOCATION FACTOR	1/10/2006			0.00	6,088.26	6,088.26
Acct 930431 Total									35,148.24	144,655.44	72,327.72	107,475.96 ***

Acct: 930432 OTHER INTEREST EXPENSE Sub: 10
 07-05 Electric 0.00
 08-05 0.00

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Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning	Debit	Credit	Ending
Type	Type	Nbr	Ent	Nbr	Date		Balance	Amount	Amount	Balance
GJ	LD	001679	12-05	930432	7/13/2005	D:ALLOCATIN FACTOR		9,560.51	0.00	
			01-06					0.00	0.00	
			02-06					0.00	0.00	
			03-06					0.00	0.00	
			04-06					0.00	0.00	
			05-06					0.00	0.00	
			06-06					0.00	0.00	
Acct:	930432	OTHER INTEREST EXPENSE			Sub:	20				Water
			07-05					0.00	0.00	
			08-05					0.00	0.00	
			09-05					0.00	0.00	
			10-05					0.00	0.00	
			11-05					0.00	0.00	
			12-05					0.00	0.00	
			01-06					0.00	0.00	
			02-06					0.00	0.00	
			03-06					0.00	0.00	
			04-06					0.00	0.00	
			05-06					0.00	0.00	
			06-06					0.00	0.00	
Acct:	930432	OTHER INTEREST EXPENSE			Sub:	30				Cable
			07-05					0.00	0.00	
			08-05					0.00	0.00	
			09-05					0.00	0.00	
			10-05					0.00	0.00	
			11-05					0.00	0.00	
			12-05					0.00	0.00	
			01-06					0.00	0.00	
			02-06					0.00	0.00	
			03-06					0.00	0.00	
			04-06					0.00	0.00	
			05-06					0.00	0.00	
			06-06					0.00	0.00	
			07-05					0.00	0.00	
Acct:	930432	OTHER INTEREST EXPENSE			Sub:	40				General
			07-05					0.00	0.00	

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Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Beginning	Debit	Credit	Ending
Type	Type	Nbr	Ent	Nbr	Date	Description	Balance	Amount	Amount	Balance
			08-05					0.00	0.00	*
			09-05					0.00	0.00	*
			10-05					0.00	0.00	*
			11-05					0.00	0.00	*
GJ	LS	001679	12-05	930432	7/13/2005	S:ALLOCATION FACTOR		0.00	28,684.39	
AP	VO	041415	12-05	047752	6/23/2005	Summary Release		28,684.39	0.00	
			01-06					0.00	0.00	*
			02-06					0.00	0.00	*
			03-06					0.00	0.00	*
			04-06					0.00	0.00	*
			05-06					0.00	0.00	*
			06-06					0.00	0.00	*
Acct 930432 Total							0.00	57,368.78	28,684.39	28,684.39 ***

Acct:	930435	CASH CONTRIBUTIONS TO CITY	Sub:	10	Electric
GJ	LD	001520	07-05	930435	1,432.29
GJ	LD	001545	08-05	930435	1,432.29
GJ	LD	001580	09-05	930435	1,432.29
GJ	LD	001611	10-05	930435	1,432.29
GJ	LD	001641	11-05	930435	1,432.29
GJ	LD	001679	12-05	930435	1,432.32
GJ	LD	001717	01-06	930435	1,432.29
GJ	LD	001740	02-06	930435	1,432.29
GJ	LD	001775	03-06	930435	1,432.29
GJ	LD	001805	04-06	930435	1,432.29
GJ	LD	001837	05-06	930435	1,432.29
GJ	LD	001865	06-06	930435	1,432.29
Sub: 20					
Water					
GJ	LD	001520	07-05	930435	279.17
GJ	LD	001545	08-05	930435	279.17
GJ	LD	001580	09-05	930435	279.17
GJ	LD	001611	10-05	930435	279.17
GJ	LD	001641	11-05	930435	279.17
GJ	LD	001679	12-05	930435	279.17
GJ	LD	001717	01-06	930435	279.17
GJ	LD	001740	02-06	930435	279.17
GJ	LD	001775	03-06	930435	279.17
GJ	LD	001805	04-06	930435	279.17

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Acct:	Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance	
	Type	Type	Nbr	Ent	Nbr	Date						
Acct: 930435	GJ	LD	001837	05-06	930435	12/13/2005	D:ALLOCATION FACTOR		279.17	0.00		
	GJ	LD	001865	06-06	930435	1/10/2006	D:ALLOCATION FACTOR		279.17	0.00		
						Sub: 30						
Acct: 930435	GJ	LD	001520	07-05	930435	2/3/2005	D:ALLOCATION FACTOR		371.87	0.00		
	GJ	LD	001545	08-05	930435	3/4/2005	D:ALLOCATION FACTOR		371.87	0.00		
	GJ	LD	001580	09-05	930435	4/5/2005	D:ALLOCATION FACTOR		371.87	0.00		
	GJ	LD	001611	10-05	930435	5/6/2005	D:ALLOCATION FACTOR		371.87	0.00		
	GJ	LD	001641	11-05	930435	6/2/2005	D:ALLOCATION FACTOR		371.87	0.00		
	GJ	LD	001679	12-05	930435	7/1/2005	D:ALLOCATION FACTOR		371.88	0.00		
	GJ	LD	001717	01-06	930435	8/1/2005	D:ALLOCATION FACTOR		371.87	0.00		
	GJ	LD	001740	02-06	930435	9/1/2005	D:ALLOCATION FACTOR		371.87	0.00		
	GJ	LD	001775	03-06	930435	10/1/2005	D:ALLOCATION FACTOR		371.87	0.00		
	GJ	LD	001805	04-06	930435	11/1/2005	D:ALLOCATION FACTOR		371.87	0.00		
	GJ	LD	001837	05-06	930435	12/1/2005	D:ALLOCATION FACTOR		371.87	0.00		
	GJ	LD	001865	06-06	930435	1/10/2006	D:ALLOCATION FACTOR		371.87	0.00		
							Sub: 40					
	Acct: 930435	GJ	GL	001510	07-05	SE07-2	2/1/2005	ACCD FLOODWAL CONTRIB		2,083.33	0.00	
		GJ	LS	001520	07-05	930435	2/3/2005	S:ALLOCATION FACTOR		0.00	2,083.33	
		GJ	GL	001534	08-05	SE08-2	3/1/2005	ACCD FLOODWALL CONTRIB		2,083.33	0.00	
		GJ	LS	001545	08-05	930435	3/4/2005	S:ALLOCATION FACTOR		0.00	2,083.33	
GJ		GL	001567	09-05	SE09-2	3/31/2005	ACCD FLOODWALL CONTR		2,083.33	0.00		
GJ		LS	001580	09-05	930435	4/5/2005	S:ALLOCATION FACTOR		0.00	2,083.33		
GJ		GL	001597	10-05	SE10-2	5/2/2005	ACCD FLOODWALL CONTRIBUTION		2,083.33	0.00		
GJ		LS	001611	10-05	930435	5/6/2005	S:ALLOCATION FACTOR		0.00	2,083.33		
GJ		GL	001635	11-05	SE11-2	6/1/2005	ACCD FLOODWALL CONTR		2,083.33	0.00		
GJ		LS	001641	11-05	930435	6/2/2005	S:ALLOCATION FACTOR		0.00	2,083.33		
GJ		GL	001664	12-05	SE12-2	7/6/2005	ACCD FLOODWALL CONTRIB		2,083.37	0.00		
GJ		LS	001679	12-05	930435	8/3/2005	S:ALLOCATION FACTOR		0.00	2,083.37		
GJ		GL	001698	01-06	SE01-2	8/1/2005	ACCD FLOODWALL CONTRIBUTION		2,083.33	0.00		
GJ		LS	001717	01-06	930435	9/2/2005	S:ALLOCATION FACTOR		0.00	2,083.33		
GJ		GL	001727	02-06	SE02-2	9/2/2005	ACCD FLOODWALL CONT		2,083.33	0.00		
GJ		LS	001740	02-06	930435	9/12/2005	S:ALLOCATION FACTOR		0.00	2,083.33		
GJ		GL	001764	03-06	SE03-2	10/1/2005	ACCD FLOODWALL CONTRIB		2,083.33	0.00		
GJ	LS	001775	03-06	930435	10/19/2005	S:ALLOCATION FACTOR		0.00	2,083.33			
GJ	GL	001789	04-06	SE04-2	11/3/2005	ACCD FLOODWALL CONTRIB		2,083.33	0.00			
GJ	LS	001805	04-06	930435	11/10/2005	S:ALLOCATION FACTOR		0.00	2,083.33			
GJ	GL	001825	05-06	SE05-2	12/6/2005	ACCD FLOODWALL CONTRIB		2,083.33	0.00			
GJ	LS	001837	05-06	930435	12/13/2005	S:ALLOCATION FACTOR		0.00	2,083.33			

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GJ	GL	001850	06-06	SE06-2	1/4/2006	ACCD FLOODWALL CONTRIB		2,083.33	0.00	
GJ	LS	001865	06-06	930435	1/10/2006	S.ALLOCATION FACTOR		0.00	2,083.33	
Acct 930435 Total							12,499.98	50,000.00	25,000.00	37,499.98 ***

Balance Sheet										
Acct: 932110	SUPPURT SERVICES EXP									
					Sub: 01					
GJ	LD	001520	07-05	93211	2/3/2005	D.ALLOCATION FACTOR		0.00	0.00	
GJ	LD	001545	08-05	93211	3/4/2005	D.ALLOCATION FACTOR		0.00	0.00	
GJ	LD	001580	09-05	93211	4/5/2005	D.ALLOCATION FACTOR		0.00	0.00	
GJ	LD	001611	10-05	93211	5/6/2005	D.ALLOCATION FACTOR		0.00	0.00	
GJ	LD	001641	11-05	93211	6/2/2005	D.ALLOCATION FACTOR		0.00	0.00	
GJ	LD	001679	12-05	93211	7/13/2005	D.ALLOCATION FACTOR		0.00	0.00	
GJ	LD	001717	01-06	93211	8/17/2005	D.ALLOCATION FACTOR		0.00	0.00	
GJ	LD	001740	02-06	93211	9/12/2005	D.ALLOCATION FACTOR		0.00	0.00	
GJ	LD	001775	03-06	93211	10/19/2005	D.ALLOCATION FACTOR		0.00	0.00	
GJ	LD	001805	04-06	93211	11/10/2005	D.ALLOCATION FACTOR		0.00	0.00	
GJ	LD	001837	05-06	93211	12/13/2005	D.ALLOCATION FACTOR		0.00	0.00	
GJ	LD	001865	06-06	93211	1/10/2006	D.ALLOCATION FACTOR		0.00	0.00	
Sub: 10							3,981.22	0.00	0.00	
Sub: 20							3,004.83	0.00	0.00	
Sub: 20							3,503.87	0.00	0.00	
Sub: 20							3,115.39	0.00	0.00	
Sub: 20							1,774.89	0.00	0.00	
Sub: 20							2,053.54	0.00	0.00	
Sub: 20							2,499.49	0.00	0.00	
Sub: 20							1,502.11	0.00	0.00	
Sub: 20							1,965.51	0.00	0.00	
Sub: 20							2,234.49	0.00	0.00	
Sub: 20							1,711.57	0.00	0.00	
Sub: 20							2,029.92	0.00	0.00	
Sub: 20							2,929.45	0.00	0.00	
Sub: 20							2,211.01	0.00	0.00	
Sub: 20							2,578.21	0.00	0.00	
Sub: 20							2,292.36	0.00	0.00	
Sub: 20							1,306.00	0.00	0.00	
Sub: 20							1,511.03	0.00	0.00	
Sub: 20							1,839.17	0.00	0.00	

Balance Sheet										
Acct: 932110	SUPPURT SERVICES EXP									
					Sub: 20					
GJ	LD	001520	07-05	93211	2/3/2005	D.ALLOCATION FACTOR		0.00	0.00	
GJ	LD	001545	08-05	93211	3/4/2005	D.ALLOCATION FACTOR		0.00	0.00	
GJ	LD	001580	09-05	93211	4/5/2005	D.ALLOCATION FACTOR		0.00	0.00	
GJ	LD	001611	10-05	93211	5/6/2005	D.ALLOCATION FACTOR		0.00	0.00	
GJ	LD	001641	11-05	93211	6/2/2005	D.ALLOCATION FACTOR		0.00	0.00	
GJ	LD	001679	12-05	93211	7/13/2005	D.ALLOCATION FACTOR		0.00	0.00	
GJ	LD	001717	01-06	93211	8/17/2005	D.ALLOCATION FACTOR		0.00	0.00	
Sub: 20							2,929.45	0.00	0.00	
Sub: 20							2,211.01	0.00	0.00	
Sub: 20							2,578.21	0.00	0.00	
Sub: 20							2,292.36	0.00	0.00	
Sub: 20							1,306.00	0.00	0.00	
Sub: 20							1,511.03	0.00	0.00	
Sub: 20							1,839.17	0.00	0.00	

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Type	Type	Nbr	Ent	Nbr	Date			Amount	Amount	
Acct: 932110 SUPPORT SERVICES EXP										
GJ	LD	001740	02-06	93211	9/12/2005	D:ALLOCATION FACTOR		1,105.28	0.00	
GJ	LD	001775	03-06	93211	10/19/2005	D:ALLOCATION FACTOR		1,446.26	0.00	
GJ	LD	001805	04-06	93211	11/10/2005	D:ALLOCATION FACTOR		1,644.18	0.00	
GJ	LD	001837	05-06	93211	12/13/2005	D:ALLOCATION FACTOR		1,259.40	0.00	
GJ	LD	001865	06-06	93211	1/10/2006	D:ALLOCATION FACTOR		1,493.65	0.00	
Sub: 30										
GJ	LD	001520	07-05	93211	2/3/2005	D:ALLOCATION FACTOR		3,843.57	0.00	
GJ	LD	001545	08-05	93211	3/4/2005	D:ALLOCATION FACTOR		2,900.93	0.00	
GJ	LD	001580	09-05	93211	4/5/2005	D:ALLOCATION FACTOR		3,382.71	0.00	
GJ	LD	001611	10-05	93211	5/6/2005	D:ALLOCATION FACTOR		3,007.67	0.00	
GJ	LD	001641	11-05	93211	6/2/2005	D:ALLOCATION FACTOR		1,713.53	0.00	
AP	VO	040544	11-05	046699	5/6/2005	Summary Release		-20.80	0.00	
GJ	LD	001679	12-05	93211	7/13/2005	D:ALLOCATION FACTOR		1,982.54	0.00	
GJ	LD	001717	01-06	93211	8/17/2005	D:ALLOCATION FACTOR		2,413.08	0.00	
GJ	LD	001740	02-06	93211	9/12/2005	D:ALLOCATION FACTOR		1,450.18	0.00	
GJ	LD	001775	03-06	93211	10/19/2005	D:ALLOCATION FACTOR		1,897.55	0.00	
GJ	LD	001805	04-06	93211	11/10/2005	D:ALLOCATION FACTOR		2,157.24	0.00	
GJ	LD	001837	05-06	93211	12/13/2005	D:ALLOCATION FACTOR		1,652.39	0.00	
GJ	LD	001865	06-06	93211	1/10/2006	D:ALLOCATION FACTOR		1,959.74	0.00	
Sub: 40										
AP	AD	038768	07-05	044565	1/19/2005	Summary Release		0.00	136.01	
IN	CT	049015	07-05	911	1/26/2005	Summary Release		73.44	0.00	
GJ	GL	001512	07-05	COU07	2/2/2005	CO USE ELECTRIC & WATER		1,814.41	0.00	
GJ	LS	001520	07-05	93211	2/3/2005	S:ALLOCATION FACTOR		0.00	10,754.24	
PO	R	049033	07-05		1/26/2005	NON STOCK DIRECTLY CHARGED TO		2,366.16	0.00	
IN	RI	049014	07-05	910	1/26/2005	Summary Release		0.00	128.96	
AP	VO	038939	07-05	044762	1/27/2005	Summary Release		6,765.20	0.00	
AP	AD	039179	08-05	045050	2/9/2005	Summary Release		0.00	0.95	
IN	CT	049460	08-05	901	2/8/2005	Summary Release		3.68	0.00	
GJ	GL	001543	08-05	COU08	3/4/2005	CO USE ELECTRIC & WATER		1,426.48	0.00	
GJ	LS	001545	08-05	93211	3/4/2005	S:ALLOCATION FACTOR		0.00	8,116.77	
PO	R	049677	08-05		2/22/2005	NON STOCK DIRECTLY CHARGED TO		0.00	0.00	
AP	VO	039332	08-05	045238	2/22/2005	Summary Release		5,136.52	0.00	
AP	AD	039574	09-05	045535	3/9/2005	Summary Release		0.00	50.52	
IN	CT	050494	09-05	917	3/30/2005	Summary Release		286.11	0.00	
GJ	GL	001578	09-05		4/5/2005	TO CORRECT KEY PUNCH ERRORS		1,524.49	0.00	
GJ	LS	001580	09-05	93211	4/5/2005	S:ALLOCATION FACTOR		0.00	9,464.79	
PO	R	050302	09-05		3/29/2005	NON STOCK DIRECTLY CHARGED TO		1,877.14	0.00	
Acct: 932110 SUPPORT SERVICES EXP										
Sub: 30										
GJ	LD	001520	07-05	93211	2/3/2005	D:ALLOCATION FACTOR		3,843.57	0.00	
GJ	LD	001545	08-05	93211	3/4/2005	D:ALLOCATION FACTOR		2,900.93	0.00	
GJ	LD	001580	09-05	93211	4/5/2005	D:ALLOCATION FACTOR		3,382.71	0.00	
GJ	LD	001611	10-05	93211	5/6/2005	D:ALLOCATION FACTOR		3,007.67	0.00	
GJ	LD	001641	11-05	93211	6/2/2005	D:ALLOCATION FACTOR		1,713.53	0.00	
AP	VO	040544	11-05	046699	5/6/2005	Summary Release		-20.80	0.00	
GJ	LD	001679	12-05	93211	7/13/2005	D:ALLOCATION FACTOR		1,982.54	0.00	
GJ	LD	001717	01-06	93211	8/17/2005	D:ALLOCATION FACTOR		2,413.08	0.00	
GJ	LD	001740	02-06	93211	9/12/2005	D:ALLOCATION FACTOR		1,450.18	0.00	
GJ	LD	001775	03-06	93211	10/19/2005	D:ALLOCATION FACTOR		1,897.55	0.00	
GJ	LD	001805	04-06	93211	11/10/2005	D:ALLOCATION FACTOR		2,157.24	0.00	
GJ	LD	001837	05-06	93211	12/13/2005	D:ALLOCATION FACTOR		1,652.39	0.00	
GJ	LD	001865	06-06	93211	1/10/2006	D:ALLOCATION FACTOR		1,959.74	0.00	
Sub: 40										
AP	AD	038768	07-05	044565	1/19/2005	Summary Release		0.00	136.01	
IN	CT	049015	07-05	911	1/26/2005	Summary Release		73.44	0.00	
GJ	GL	001512	07-05	COU07	2/2/2005	CO USE ELECTRIC & WATER		1,814.41	0.00	
GJ	LS	001520	07-05	93211	2/3/2005	S:ALLOCATION FACTOR		0.00	10,754.24	
PO	R	049033	07-05		1/26/2005	NON STOCK DIRECTLY CHARGED TO		2,366.16	0.00	
IN	RI	049014	07-05	910	1/26/2005	Summary Release		0.00	128.96	
AP	VO	038939	07-05	044762	1/27/2005	Summary Release		6,765.20	0.00	
AP	AD	039179	08-05	045050	2/9/2005	Summary Release		0.00	0.95	
IN	CT	049460	08-05	901	2/8/2005	Summary Release		3.68	0.00	
GJ	GL	001543	08-05	COU08	3/4/2005	CO USE ELECTRIC & WATER		1,426.48	0.00	
GJ	LS	001545	08-05	93211	3/4/2005	S:ALLOCATION FACTOR		0.00	8,116.77	
PO	R	049677	08-05		2/22/2005	NON STOCK DIRECTLY CHARGED TO		0.00	0.00	
AP	VO	039332	08-05	045238	2/22/2005	Summary Release		5,136.52	0.00	
AP	AD	039574	09-05	045535	3/9/2005	Summary Release		0.00	50.52	
IN	CT	050494	09-05	917	3/30/2005	Summary Release		286.11	0.00	
GJ	GL	001578	09-05		4/5/2005	TO CORRECT KEY PUNCH ERRORS		1,524.49	0.00	
GJ	LS	001580	09-05	93211	4/5/2005	S:ALLOCATION FACTOR		0.00	9,464.79	
PO	R	050302	09-05		3/29/2005	NON STOCK DIRECTLY CHARGED TO		1,877.14	0.00	

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Jrnl	Tran	Bat	Per	Ent	Reference	Tran	Description	Beginning Balance	Debit	Credit	Ending Balance
Type	Type	Nbr			Nbr	Date			Amount	Amount	
AP	VO	039848	09-05		045866	3/24/2005	Summary Release		5,827.57	0.00	
IN	CT	051126	10-05		918	4/25/2005	Summary Release		73.47	0.00	
GJ	GL	001606	10-05		COU10	5/4/2005	CO USE ELECTRIC&WATER		1,341.38	0.00	
GJ	LS	001611	10-05		93211	5/6/2005	S:ALLOCATION FACTOR		0.00	8,415.42	
PO	R	051124	10-05			4/29/2005	NON STOCK DIRECTLY CHARGED TO		2,287.82	0.00	
AP	VO	040416	10-05		046561	4/5/2005	Summary Release		4,712.75	0.00	
IN	CT	051758	11-05		926	5/2/2005	Summary Release		0.00	287.79	
AP	AD	040887	11-05		047139	5/20/2005	Summary Release		597.97	0.00	
IN	CT	051758	11-05		926	6/1/2005	Summary Release		1,231.87	0.00	
GJ	GL	001634	11-05		COU11	6/2/2005	CO USE ELECTRIC & WATER		0.00	4,794.42	
GJ	LS	001641	11-05		93211	6/2/2005	S:ALLOCATION FACTOR		0.00	0.00	
PO	R	051782	11-05			5/26/2005	NON STOCK DIRECTLY CHARGED TO		0.00	315.58	
AP	VO	040813	11-05		047045	5/2/2005	Summary Release		2,936.79	0.00	
IN	CT	052663	12-05		912	6/22/2005	Summary Release		16.71	0.00	
GJ	GL	001666	12-05		COU12	7/6/2005	CO USE ELECTRIC & WATER		1,535.58	0.00	
GJ	LS	001679	12-05		93211	7/13/2005	S:ALLOCATION FACTOR		0.00	5,547.11	
PO	R	052659	12-05			6/27/2005	NON STOCK DIRECTLY CHARGED TO		1,136.10	0.00	
AP	VO	041499	12-05		047862	6/13/2005	Summary Release		2,858.72	0.00	
IN	CT	053140	01-06		917	7/14/2005	Summary Release		175.01	0.00	
GJ	GL	001700	01-06		COU01	8/5/2005	CO USE ELECTRIC & WATER		1,825.52	0.00	
GJ	LS	001717	01-06		93211	8/17/2005	S:ALLOCATION FACTOR		0.00	6,751.74	
PC	R	053401	01-06			7/26/2005	NON STOCK DIRECTLY CHARGED TO		2,638.65	0.00	
AP	VO	041998	01-06		048452	6/29/2005	Summary Release		2,112.56	0.00	
IN	CT	053791	02-06		908	8/8/2005	Summary Release		45.31	0.00	
GJ	GL	001730	02-06		COU02	9/6/2005	CO USE ELECTRIC & WATER		1,991.26	0.00	
GJ	LS	001740	02-06		93211	9/12/2005	S:ALLOCATION FACTOR		0.00	4,057.57	
PO	R	054119	02-06			8/25/2005	NON STOCK DIRECTLY CHARGED TO		668.36	0.00	
AP	VO	042504	02-06		049096	8/25/2005	Summary Release		1,352.64	0.00	
IN	CT	054500	03-06		911	9/7/2005	Summary Release		6.33	0.00	
GJ	GL	001762	03-06		COU03	10/6/2005	CO USE ELECTRIC & WATER		2,028.10	0.00	
GJ	LS	001775	03-06		93211	10/19/2005	S:ALLOCATION FACTOR		0.00	5,309.32	
PO	R	055116	03-06			9/28/2005	NON STOCK DIRECTLY CHARGED TO		1,692.89	0.00	
AP	VO	043020	03-06		049689	9/23/2005	Summary Release		1,582.00	0.00	
IN	CT	056002	04-06		911	10/27/2005	Summary Release		82.55	0.00	
GJ	GL	001784	04-06		COU04	11/1/2005	CO USE ELECTRIC & WATER		1,722.39	0.00	
GJ	LS	001805	04-06		93211	11/10/2005	S:ALLOCATION FACTOR		0.00	6,035.91	
PO	R	055949	04-06			10/27/2005	NON STOCK DIRECTLY CHARGED TO		2,587.90	0.00	
AP	VO	043723	04-06		050531	10/27/2005	Summary Release		1,643.07	0.00	
AP	AD	044059	05-06		050921	11/15/2005	Summary Release		0.00	2.88	

Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Beginning	Debit	Credit	Ending
Type	Type	Nbr	Ent	Nbr	Date	Description	Balance	Amount	Amount	Balance
IN	CT	056718	05-06	905	11/28/2005	Summary Release		28.13	0.00	
GJ	GL	001823	05-06	COU05	12/5/2005	CO USE ELECTRIC&WATER		1,491.97	0.00	
GJ	LS	001837	05-06	93211	12/13/2005	S:ALLOCATION FACTOR		0.00	4,623.36	
PO	R	056678	05-06		11/29/2005	NON STOCK DIRECTLY CHARGED TO		1,830.46	0.00	
AP	VO	044054	05-06	050914	11/15/2005	Summary Release		1,275.68	0.00	
GJ	GL	001851	06-06	COU06	1/5/2006	CO USE ELECTRIC & WATER		1,915.55	0.00	
GJ	LS	001865	06-06	93211	1/10/2006	S:ALLOCATION FACTOR		0.00	5,483.31	
PO	R	057129	06-06		12/15/2005	NON STOCK DIRECTLY CHARGED TO		576.13	0.00	
AP	VO	044569	06-06	051509	12/15/2005	Summary Release		2,991.63	0.00	
Acct: 932110 Total							32,320.91	159,294.23	79,961.07	111,654.07

Acct:	932120	SUPPORT SERVICES PAYROLL	Sub:	10	Electric					
GJ	LD	001520	07-05	93212	2/3/2005	D:ALLOCATION FACTOR		13,133.96	0.00	
GJ	LD	001545	08-05	93212	3/4/2005	D:ALLOCATION FACTOR		12,698.38	0.00	
GJ	LD	001580	09-05	93212	4/5/2005	D:ALLOCATION FACTOR		19,271.99	0.00	
GJ	LD	001611	10-05	93212	5/6/2005	D:ALLOCATION FACTOR		12,579.26	0.00	
GJ	LD	001641	11-05	93212	6/2/2005	D:ALLOCATION FACTOR		12,835.07	0.00	
GJ	LD	001679	12-05	93212	7/13/2005	D:ALLOCATION FACTOR		18,166.50	0.00	
GJ	LD	001717	01-06	93212	8/17/2005	D:ALLOCATION FACTOR		7,213.66	0.00	
GJ	LD	001740	02-06	93212	9/12/2005	D:ALLOCATION FACTOR		13,022.05	0.00	
GJ	LD	001775	03-06	93212	10/19/2005	D:ALLOCATION FACTOR		18,947.84	0.00	
GJ	LD	001805	04-06	93212	11/10/2005	D:ALLOCATION FACTOR		11,666.20	0.00	
GJ	LD	001837	05-06	93212	12/13/2005	D:ALLOCATION FACTOR		12,507.35	0.00	
GJ	LD	001865	06-06	93212	1/10/2006	D:ALLOCATION FACTOR		11,934.27	0.00	
Acct: 932120 SUPPORT SERVICES PAYROLL							Sub: 20	Water		
GJ	LD	001520	07-05	93212	2/3/2005	D:ALLOCATION FACTOR		9,664.21	0.00	
GJ	LD	001545	08-05	93212	3/4/2005	D:ALLOCATION FACTOR		9,343.70	0.00	
GJ	LD	001580	09-05	93212	4/5/2005	D:ALLOCATION FACTOR		14,180.68	0.00	
GJ	LD	001611	10-05	93212	5/6/2005	D:ALLOCATION FACTOR		9,256.05	0.00	
GJ	LD	001641	11-05	93212	6/2/2005	D:ALLOCATION FACTOR		9,444.28	0.00	
GJ	LD	001679	12-05	93212	7/13/2005	D:ALLOCATION FACTOR		13,367.25	0.00	
GJ	LD	001717	01-06	93212	8/17/2005	D:ALLOCATION FACTOR		5,307.94	0.00	
GJ	LD	001740	02-06	93212	9/12/2005	D:ALLOCATION FACTOR		9,581.86	0.00	
GJ	LD	001775	03-06	93212	10/19/2005	D:ALLOCATION FACTOR		13,942.17	0.00	
GJ	LD	001805	04-06	93212	11/10/2005	D:ALLOCATION FACTOR		8,584.21	0.00	
GJ	LD	001837	05-06	93212	12/13/2005	D:ALLOCATION FACTOR		9,203.14	0.00	
GJ	LD	001865	06-06	93212	1/10/2006	D:ALLOCATION FACTOR		8,781.45	0.00	
Acct: 932120 SUPPORT SERVICES PAYROLL							Sub: 30	Cable		

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Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Type	Type	Nbr	Ent	Nbr	Date					
GJ	LD	001520	07-05	93212	2/3/2005	D:ALLOCATION FACTOR		12,679.85	0.00	
GJ	LD	001545	08-05	93212	3/4/2005	D:ALLOCATION FACTOR		12,259.33	0.00	
GJ	LD	001580	09-05	93212	4/5/2005	D:ALLOCATION FACTOR		18,605.64	0.00	
GJ	LD	001611	10-05	93212	5/6/2005	D:ALLOCATION FACTOR		12,144.31	0.00	
GJ	LD	001641	11-05	93212	6/2/2005	D:ALLOCATION FACTOR		12,391.29	0.00	
GJ	LD	001679	12-05	93212	7/13/2005	D:ALLOCATION FACTOR		17,538.37	0.00	
GJ	LD	001717	01-06	93212	8/17/2005	D:ALLOCATION FACTOR		6,964.24	0.00	
GJ	LD	001740	02-06	93212	9/12/2005	D:ALLOCATION FACTOR		12,571.80	0.00	
GJ	LD	001775	03-06	93212	10/19/2005	D:ALLOCATION FACTOR		18,292.70	0.00	
GJ	LD	001805	04-06	93212	11/10/2005	D:ALLOCATION FACTOR		11,262.83	0.00	
GJ	LD	001837	05-06	93212	12/13/2005	D:ALLOCATION FACTOR		12,074.90	0.00	
GJ	LD	001865	06-06	93212	1/10/2006	D:ALLOCATION FACTOR		11,521.63	0.00	
Acct: 932120 SUPPORT SERVICES PAYROLL Sub: 40 General										
GJ	GL	001497	07-05		1/20/2005	S:ALLOCATION FACTOR		35,478.02	0.00	35,478.02
GJ	LS	001520	07-05	93212	2/3/2005	S:ALLOCATION FACTOR		0.00		35,478.02
GJ	GL	001524	08-05		2/17/2005	S:ALLOCATION FACTOR		34,301.41	0.00	34,301.41
GJ	LS	001545	08-05	93212	3/4/2005	S:ALLOCATION FACTOR		0.00		34,301.41
GJ	GL	001561	09-05	CR09	3/30/2005	CASH RECEIPTS MARCH		52,083.31	25.00	25.00
GJ	LS	001580	09-05	93212	4/5/2005	S:ALLOCATION FACTOR		0.00		52,083.31
GJ	GL	001590	10-05		4/28/2005	S:ALLOCATION FACTOR		33,979.62	0.00	33,979.62
GJ	LS	001611	10-05	93212	5/6/2005	S:ALLOCATION FACTOR		0.00		33,979.62
GJ	GL	001629	11-05		5/26/2005	S:ALLOCATION FACTOR		34,670.64	0.00	34,670.64
GJ	LS	001641	11-05	93212	6/2/2005	S:ALLOCATION FACTOR		0.00		34,670.64
GJ	GL	001675	12-05	PAYACC12-1	7/13/2005	YEAR END PAYROLL ACCRUAL		49,072.12	0.00	49,072.12
GJ	LS	001679	12-05	93212	7/13/2005	S:ALLOCATION FACTOR		0.00		49,072.12
GJ	GL	001689	01-06	RPAVACC01	7/29/2005	REVERSE EOY PAYROLL ACCRUAL		34,542.38	15,056.54	15,056.54
GJ	LS	001717	01-06	93212	8/17/2005	S:ALLOCATION FACTOR		0.00		19,485.84
GJ	GL	001721	02-06		8/18/2005	S:ALLOCATION FACTOR		35,175.71	0.00	35,175.71
GJ	LS	001740	02-06	93212	9/12/2005	S:ALLOCATION FACTOR		0.00		35,175.71
GJ	GL	001745	03-06	JE03-4	9/28/2005	REV PAYROLL POSTED TWICE 9-1-5		67,845.65	16,662.94	16,662.94
GJ	LS	001775	03-06	93212	10/19/2005	S:ALLOCATION FACTOR		0.00		51,182.71
GJ	GL	001780	04-06		10/27/2005	S:ALLOCATION FACTOR		31,513.24	0.00	31,513.24
GJ	LS	001805	04-06	93212	11/10/2005	S:ALLOCATION FACTOR		0.00		31,513.24
GJ	GL	001812	05-06		11/23/2005	S:ALLOCATION FACTOR		33,785.39	0.00	33,785.39
GJ	LS	001837	05-06	93212	12/13/2005	S:ALLOCATION FACTOR		0.00		33,785.39
GJ	GL	001855	06-06		12/22/2005	S:ALLOCATION FACTOR		32,237.35	0.00	32,237.35
GJ	LS	001865	06-06	93212	1/10/2006	S:ALLOCATION FACTOR		0.00		32,237.35

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Type	Type	Nbr	Ent	Nbr	Date					

Acct: 932130 INVENTORY ADJUSTMENTS							Sub: 10				
GJ	LD	001520	07-05	93914	2/3/2005	D:ALLOCATION FACTOR		1,430.69	0.00		
GJ	LD	001545	08-05	93914	3/4/2005	D:ALLOCATION FACTOR		1,096.63	1,891.68		
GJ	LD	001580	09-05	93914	4/5/2005	D:ALLOCATION FACTOR		757.59	372.71		
GJ	LD	001611	10-05	93914	5/6/2005	D:ALLOCATION FACTOR		5,389.70	944.16		
GJ	LD	001641	11-05	93914	6/2/2005	D:ALLOCATION FACTOR		1,081.38	0.00		
GJ	LD	001679	12-05	93914	7/13/2005	D:ALLOCATION FACTOR		10,107.09	0.00		
GJ	LD	001717	01-06	93914	8/17/2005	D:ALLOCATION FACTOR		2,364.90	375.39		
GJ	LD	001740	02-06	93914	9/12/2005	D:ALLOCATION FACTOR		1,076.43	0.00		
GJ	LD	001775	03-06	93914	10/19/2005	D:ALLOCATION FACTOR		751.01	84.16		
GJ	LD	001805	04-06	93914	11/10/2005	D:ALLOCATION FACTOR		2,481.43	0.00		
GJ	LD	001837	05-06	93914	12/13/2005	D:ALLOCATION FACTOR		2,974.26	0.00		
GJ	LD	001865	06-06	93914	1/10/2006	D:ALLOCATION FACTOR		103.97	0.00		
Acct: 932130 INVENTORY ADJUSTMENTS							Sub: 20				
GJ	LD	001520	07-05	93914	2/3/2005	D:ALLOCATION FACTOR		394.64	0.00		
GJ	LD	001545	08-05	93914	3/4/2005	D:ALLOCATION FACTOR		302.50	521.81		
GJ	LD	001580	09-05	93914	4/5/2005	D:ALLOCATION FACTOR		208.98	102.81		
GJ	LD	001611	10-05	93914	5/6/2005	D:ALLOCATION FACTOR		1,486.71	260.44		
GJ	LD	001641	11-05	93914	6/2/2005	D:ALLOCATION FACTOR		298.29	0.00		
GJ	LD	001679	12-05	93914	7/13/2005	D:ALLOCATION FACTOR		2,787.96	0.00		
GJ	LD	001717	01-06	93914	8/17/2005	D:ALLOCATION FACTOR		652.34	103.55		
GJ	LD	001740	02-06	93914	9/12/2005	D:ALLOCATION FACTOR		296.92	0.00		
GJ	LD	001775	03-06	93914	10/19/2005	D:ALLOCATION FACTOR		207.16	23.22		
GJ	LD	001805	04-06	93914	11/10/2005	D:ALLOCATION FACTOR		684.48	0.00		
GJ	LD	001837	05-06	93914	12/13/2005	D:ALLOCATION FACTOR		820.43	0.00		
GJ	LD	001865	06-06	93914	1/10/2006	D:ALLOCATION FACTOR		28.68	0.00		
Acct: 932130 INVENTORY ADJUSTMENTS							Sub: 30				
GJ	LD	001520	07-05	93914	2/3/2005	D:ALLOCATION FACTOR		278.32	0.00		
GJ	LD	001545	08-05	93914	3/4/2005	D:ALLOCATION FACTOR		213.32	367.99		
GJ	LD	001580	09-05	93914	4/5/2005	D:ALLOCATION FACTOR		147.37	72.50		
GJ	LD	001611	10-05	93914	5/6/2005	D:ALLOCATION FACTOR		1,048.46	183.66		
GJ	LD	001641	11-05	93914	6/2/2005	D:ALLOCATION FACTOR		210.36	0.00		
GJ	LD	001679	12-05	93914	7/13/2005	D:ALLOCATION FACTOR		1,966.13	0.00		
GJ	LD	001717	01-06	93914	8/17/2005	D:ALLOCATION FACTOR		460.05	73.02		
GJ	LD	001740	02-06	93914	9/12/2005	D:ALLOCATION FACTOR		209.40	0.00		
GJ	LD	001775	03-06	93914	10/19/2005	D:ALLOCATION FACTOR		146.10	16.37		

Acct: 932130 INVENTORY ADJUSTMENTS Sub: 10 Electric 917,625.20 474,684.84 653,021.86 ***

Acct: 932130 INVENTORY ADJUSTMENTS Sub: 20 Water 394.64 0.00 521.81

Acct: 932130 INVENTORY ADJUSTMENTS Sub: 30 Cable 278.32 0.00 367.99

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Jrnl	Tran	Bat	Per	Ent	Reference	Tran	Date	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
GJ	LD	001805	04-06		93914		11/10/2005	D:ALLOCATION FACTOR		482.71	0.00	
GJ	LD	001837	05-06		93914		12/13/2005	D:ALLOCATION FACTOR		578.58	0.00	
GJ	LD	001865	06-06		93914		1/10/2006	D:ALLOCATION FACTOR		20.23	0.00	
Acct:	932130	INVENTORY ADJUSTMENTS					Sub: 40			General		
			07-05							0.00	0.00	
IN	AJ	049664	08-05		21805CYC		2/18/2005	Summary Release		0.00	2,781.48	
GJ	LS	001545	08-05		93213		3/4/2005	S:ALLOCATION FACTOR		2,781.48	0.00	
IN	AJ	049935	09-05		30705CYC		3/7/2005	Summary Release		0.00	548.02	
GJ	LS	001580	09-05		93213		4/5/2005	S:ALLOCATION FACTOR		548.02	0.00	
GJ	LS	001611	10-05		93213		5/6/2005	S:ALLOCATION FACTOR		1,388.26	0.00	
IN	PI	051188	10-05		2005INV#1		4/25/2005	Summary Release		53,149.18	54,537.44	
IN	AJ	051866	11-05		ADJ52605.		5/25/2005	Summary Release		2,605.87	14,538.77	
GJ	LS	001641	11-05		93213		6/2/2005	S:ALLOCATION FACTOR		0.00	661.68	
IN	PI	051571	11-05		2005INV#4		5/16/2005	Summary Release		52,066.75	39,472.17	
GJ	GL	001663	12-05		ADJ62705PH		6/27/2005	Summary Release		6,341.94	4,771.81	
GJ	LS	001679	12-05		93213		7/13/2005	S:ALLOCATION FACTOR		0.00	11,961.30	
IN	AJ	052753	12-05		ADJ62705PH		6/27/2005	ADJUST INVENTORY TO ACTUAL		11,961.30	0.00	
GJ	LS	001679	12-05		93213		7/13/2005	S:ALLOCATION FACTOR		0.00	13,531.43	
IN	AJ	052787	01-06		ADJ102605		6/29/2005	Summary Release		0.00	551.96	
GJ	LS	001717	01-06		93213		8/17/2005	S:ALLOCATION FACTOR		551.96	0.00	
IN	AJ	054600	03-06		ADJ092005		9/13/2005	Summary Release		0.00	123.75	
GJ	LS	001775	03-06		93213		10/19/2005	S:ALLOCATION FACTOR		123.75	0.00	
IN	AJ	055961	04-06		ADJ102605		10/26/2005	Summary Release		58,651.83	58,651.83	
			05-06							0.00	0.00	
			06-06							0.00	0.00	
Acct:	932135	FREIGHT & OTHER ADJ.					Sub: 01			Balance Sheet		
			01-06							0.00	0.00	
			02-06							0.00	0.00	
			03-06							0.00	0.00	
			04-06							0.00	0.00	
			05-06							0.00	0.00	
			06-06							0.00	0.00	
Acct:	932135	FREIGHT & OTHER ADJ.					Sub: 10			Electric		
			07-05							0.00	0.00	
			08-05							0.00	0.00	
			09-05							0.00	0.00	
Acct:	932130	Total							12,336.88	233,715.54	195,563.81	50,488.61 ***

Balance Sheet

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Jrnl		Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance	
Type	Type	Nbr	Nbr	Ent	Nbr	Date						
Acct:	932135											
	FREIGHT & OTHER ADJ.											
GJ	LS	001520		07-05	93914	2/3/2005	S.ALLOCATION FACTOR	General		0.00	2,103.65	*
AP	VO	038778		07-05	044575	1/20/2005	Summary Release		2,103.65	0.00	0.00	*
GJ	LS	001545		08-05	93914	3/4/2005	S.ALLOCATION FACTOR		0.00	1,612.45	1,612.45	*
AP	VO	039334		08-05	045240	2/22/2005	Summary Release		1,612.45	0.00	0.00	*
AP	AD	039481		09-05	045435	3/3/2005	Summary Release		0.00	26.13	26.13	*
GJ	GL	001563		09-05	JE09-2	3/31/2005	KP ERROR ACCT#		18.20	0.00	0.00	*
GJ	LS	001580		09-05	93914	4/5/2005	S.ALLOCATION FACTOR		0.00	1,113.94	1,113.94	*
AP	VO	039834		09-05	045848	3/24/2005	Summary Release		1,121.87	0.00	0.00	*
GJ	LS	001611		10-05	93914	5/6/2005	S.ALLOCATION FACTOR		0.00	3,314.56	3,314.56	*
PO	R	050739		10-05		4/15/2005	NON STOCK DIRECTLY CHARGED TO		4,610.31	0.00	0.00	*
AP	VO	040250		10-05	046332	4/20/2005	Summary Release		0.00	676.71	676.71	*
AP	AD	040850		11-05	047094	5/2/2005	Summary Release		0.00	928.35	928.35	*
GJ	LS	001641		11-05	93914	6/2/2005	S.ALLOCATION FACTOR		0.00	0.00	0.00	*
AP	VO	040848		11-05	047092	5/2/2005	Summary Release		1,605.06	0.00	0.00	*
GJ	GL	001647		12-05	JE12-2	6/23/2005	REC PR ADJ P081070 BASHLIN IND		0.00	20.21	20.21	*
GJ	LS	001679		12-05	93914	7/13/2005	S.ALLOCATION FACTOR		0.00	1,329.75	1,329.75	*
AP	VO	041276		12-05	047589	6/16/2005	Summary Release		1,349.96	0.00	0.00	*
GJ	GL	001688		01-06	JE01-2	7/29/2005	KP ERROR ACCT#		0.05	70.76	70.76	*
GJ	LS	001717		01-06	93914	8/17/2005	S.ALLOCATION FACTOR		0.00	3,477.29	3,477.29	*
AP	VO	041843		01-06	048278	7/18/2005	Summary Release		3,548.00	0.00	0.00	*
GJ	LS	001740		02-06	93914	9/12/2005	S.ALLOCATION FACTOR		0.00	1,582.75	1,582.75	*
AP	VO	042460		02-06	049042	8/23/2005	Summary Release		1,582.75	0.00	0.00	*
GJ	LS	001775		03-06	93914	10/19/2005	S.ALLOCATION FACTOR		0.00	1,104.27	1,104.27	*
AP	VO	042870		03-06	049509	9/15/2005	Summary Release		0.00	650.00	650.00	*
AP	AD	043492		04-06	050264	10/17/2005	Summary Release		0.00	3,648.62	3,648.62	*
GJ	LS	001805		04-06	93914	11/10/2005	S.ALLOCATION FACTOR		0.00	0.00	0.00	*
AP	VO	043653		04-06	050441	10/24/2005	Summary Release		4,298.62	0.00	0.00	*
AP	AD	043966		05-06	050847	11/11/2005	Summary Release		0.00	637.30	637.30	*
GJ	GL	001809		05-06	JE05-2	11/30/2005	KP ERROR FREIGHT CONSOLIDATEDE		16.67	0.00	0.00	*
GJ	LS	001837		05-06	93914	12/13/2005	S.ALLOCATION FACTOR		0.00	4,373.27	4,373.27	*
AP	VO	044256		05-06	051147	11/30/2005	Summary Release		4,993.90	0.00	0.00	*
GJ	LS	001865		06-06	93914	1/10/2006	S.ALLOCATION FACTOR		0.00	152.88	152.88	*
AP	VO	044765		06-06	051740	12/29/2005	Summary Release		152.88	0.00	0.00	*

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Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Description	Beginning	Debit	Credit	Ending
Type	Type	Nbr	Ent	Nbr	Date	Date		Balance	Amount	Amount	Balance

Acct: 932140	Sub: 10	Total	0.00	31,433.20	31,433.20	0.00
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Acct: 932140	Sub: 20	Total	0.00	480.36	480.36	0.00
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Acct: 932140	Sub: 30	Total	0.00	630.24	630.24	0.00
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Acct: 932140	Sub: 20	Total	0.00	80.23	80.23	0.00
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Acct: 932140	Sub: 30	Total	0.00	27.71	27.71	0.00
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Acct:	Jrnl	Tran	Bat	Per	Ent	Reference	Date	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance	
932140	IN	CT	049008	07-05	905		1/26/2005	Summary Release		1,763.42	0.00		
	GJ	LS	001520	07-05	93214		2/3/2005	S:ALLOCATION FACTOR		0.00	1,763.42		
	IN	CT	049764	08-05	906		2/25/2005	Summary Release		157.13	0.00		
	GJ	LS	001545	08-05	93214		3/4/2005	S:ALLOCATION FACTOR		0.00	157.13		
	IN	CT	050498	09-05	921		3/30/2005	Summary Release		1,944.73	0.00		
	GJ	LS	001580	09-05	93214		4/5/2005	S:ALLOCATION FACTOR		0.00	1,944.73		
	IN	CT	050878	10-05	916		4/14/2005	Summary Release		263.73	0.00		
	GJ	GL	001610	10-05	JE10-3		5/6/2005	KP ERROR ACCT#		156.37	0.00		
	IN	LS	001611	10-05	93214		5/6/2005	S:ALLOCATION FACTOR		0.00	420.10		
	GJ	CT	051764	11-05	929		5/20/2005	Summary Release		144.45	0.00		
	IN	LS	001641	11-05	93214		6/22/2005	S:ALLOCATION FACTOR		0.00	144.45		
	IN	CT	052671	12-05	920		6/22/2005	Summary Release		185.90	0.00		
	GJ	LS	001679	12-05	93214		7/13/2005	S:ALLOCATION FACTOR		0.00	185.90		
	IN	CT	053129	01-06	906		7/14/2005	Summary Release		893.95	0.00		
	GJ	LS	001717	01-06	93214		8/17/2005	S:ALLOCATION FACTOR		0.00	893.95		
	IN	CT	053798	02-06	915		8/9/2005	Summary Release		77.54	0.00		
	GJ	LS	001740	02-06	93214		9/12/2005	S:ALLOCATION FACTOR		0.00	77.54		
	IN	CT	055182	03-06	923		9/29/2005	Summary Release		1,506.16	0.00		
	GJ	LS	001775	03-06	93214		10/19/2005	S:ALLOCATION FACTOR		0.00	1,506.16		
	IN	CT	056001	04-06	911		10/27/2005	Summary Release		653.37	0.00		
	GJ	LS	001805	04-06	93214		11/10/2005	S:ALLOCATION FACTOR		0.00	653.37		
	IN	CT	056715	05-06	902		11/28/2005	Summary Release		216.73	0.00		
	GJ	LS	001837	05-06	93214		12/13/2005	S:ALLOCATION FACTOR		0.00	216.73		
										0.00			

Acct:	Jrnl	Tran	Bat	Per	Ent	Reference	Date	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance	
932200	GJ	LD	001520	07-05	9322		2/3/2005	D:ALLOCATION FACTOR		9,539.95	0.00		
	GJ	LD	001545	08-05	9322		3/4/2005	D:ALLOCATION FACTOR		5,851.15	0.00		
	GJ	LD	001580	09-05	9322		4/5/2005	D:ALLOCATION FACTOR		5,404.77	0.00		
	GJ	LD	001611	10-05	9322		5/6/2005	D:ALLOCATION FACTOR		5,409.20	0.00		
	GJ	LD	001641	11-05	9322		6/2/2005	D:ALLOCATION FACTOR		4,298.59	0.00		
	GJ	LD	001679	12-05	9322		7/13/2005	D:ALLOCATION FACTOR		4,856.43	0.00		
										0.00			
										0.00			
										0.00			
										0.00			
									0.00				
Total									3,538.60	15,988.46	7,963.48	11,563.58 ***	

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Type	Type	Nbr	Ent	Nbr	Date					
Acct: 932200 AUTO & TRUCK REPAIR EXPENSE										
GJ	LD	001717	01-06	9322	8/17/2005	D.ALLOCATION FACTOR		4,675.12	0.00	
GJ	LD	001740	02-06	9322	9/12/2005	D.ALLOCATION FACTOR		15,659.82	0.00	
GJ	LD	001775	03-06	9322	10/19/2005	D.ALLOCATION FACTOR		0.00	2,623.05	
GJ	LD	001805	04-06	9322	11/10/2005	D.ALLOCATION FACTOR		16,416.73	0.00	
GJ	LD	001837	05-06	9322	12/13/2005	D.ALLOCATION FACTOR		0.00	4,057.74	
GJ	LD	001865	06-06	9322	1/10/2006	D.ALLOCATION FACTOR		6,343.01	0.00	
Sub: 20 Water										
GJ	LD	001520	07-05	9322	2/3/2005	D.ALLOCATION FACTOR		5,954.72	0.00	
GJ	LD	001545	08-05	9322	3/4/2005	D.ALLOCATION FACTOR		3,652.22	0.00	
GJ	LD	001580	09-05	9322	4/5/2005	D.ALLOCATION FACTOR		3,373.59	0.00	
GJ	LD	001611	10-05	9322	5/6/2005	D.ALLOCATION FACTOR		3,376.36	0.00	
GJ	LD	001641	11-05	9322	6/2/2005	D.ALLOCATION FACTOR		2,683.13	0.00	
GJ	LD	001679	12-05	9322	7/13/2005	D.ALLOCATION FACTOR		3,031.33	0.00	
GJ	LD	001717	01-06	9322	8/17/2005	D.ALLOCATION FACTOR		2,918.15	0.00	
GJ	LD	001740	02-06	9322	9/12/2005	D.ALLOCATION FACTOR		9,774.68	0.00	
GJ	LD	001775	03-06	9322	10/19/2005	D.ALLOCATION FACTOR		0.00	1,637.28	
GJ	LD	001805	04-06	9322	11/10/2005	D.ALLOCATION FACTOR		10,247.13	0.00	
GJ	LD	001837	05-06	9322	12/13/2005	D.ALLOCATION FACTOR		0.00	2,532.79	
GJ	LD	001865	06-06	9322	1/10/2006	D.ALLOCATION FACTOR		3,959.23	0.00	
Sub: 30 Cable										
GJ	LD	001520	07-05	9322	2/3/2005	D.ALLOCATION FACTOR		5,871.39	0.00	
GJ	LD	001545	08-05	9322	3/4/2005	D.ALLOCATION FACTOR		3,601.12	0.00	
GJ	LD	001580	09-05	9322	4/5/2005	D.ALLOCATION FACTOR		3,326.38	0.00	
GJ	LD	001611	10-05	9322	5/6/2005	D.ALLOCATION FACTOR		3,329.11	0.00	
GJ	LD	001641	11-05	9322	6/2/2005	D.ALLOCATION FACTOR		2,645.58	0.00	
GJ	LD	001679	12-05	9322	7/13/2005	D.ALLOCATION FACTOR		2,988.91	0.00	
GJ	LD	001717	01-06	9322	8/17/2005	D.ALLOCATION FACTOR		2,877.32	0.00	
GJ	LD	001740	02-06	9322	9/12/2005	D.ALLOCATION FACTOR		9,637.89	0.00	
GJ	LD	001775	03-06	9322	10/19/2005	D.ALLOCATION FACTOR		0.00	1,614.37	
GJ	LD	001805	04-06	9322	11/10/2005	D.ALLOCATION FACTOR		10,103.73	0.00	
GJ	LD	001837	05-06	9322	12/13/2005	D.ALLOCATION FACTOR		0.00	2,497.35	
GJ	LD	001865	06-06	9322	1/10/2006	D.ALLOCATION FACTOR		3,903.82	0.00	
Acct: 932200 AUTO & TRUCK REPAIR EXPENSE										
Sub: 40 General										
AP	AD	038363	07-05	044095	12/30/2004	Summary Release		0.00	10,108.00	
IN	CT	049012	07-05	908	1/26/2005	Summary Release		29.31	0.00	
GJ	GL	001506	07-05	OCS07	1/31/2005	OTHER CHG SALES		0.00	1,040.17	
GJ	LS	001520	07-05	9322	2/3/2005	S.ALLOCATION FACTOR		0.00	21,366.06	
PO	R	049107	07-05		1/27/2005	NON STOCK DIRECTLY CHARGED TO		22,150.00	0.00	

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Type	Type	Nbr	Ent	Nbr	Date						
AP	VO	038939	07-05	044762	1/27/2005		Summary Release		10,334.92	0.00	
IN	CT	049766	08-05	908	2/25/2005		Summary Release		9.73	0.00	
GJ	GL	001532	08-05	OCS08	3/1/2005		OTHER CHARGE SALES		0.00	179.50	
GJ	LS	001545	08-05	9322	3/4/2005		S:ALLOCATION FACTOR		0.00	13,104.49	
PO	R	049761	08-05		2/25/2005		NON STOCK DIRECTLY CHARGED TO		13,211.40	0.00	
AP	VO	039308	08-05	045214	2/17/2005		Summary Release		122.32	0.00	
PO	X	049754	08-05		2/25/2005		NON STOCK DIRECTLY CHARGED TO		0.00	59.46	
AP	AD	039918	09-05	045959	3/31/2005		Summary Release		0.00	845.21	
IN	CT	050499	09-05	922	3/30/2005		Summary Release		3.81	0.00	
GJ	GL	001560	09-05	OCS09	4/5/2005		OTHER CHARGE SALES		0.00	40.00	
GJ	LS	001580	09-05	9322	3/30/2005		S:ALLOCATION FACTOR		0.00	12,104.74	
PO	R	050323	09-05		3/30/2005		NON STOCK DIRECTLY CHARGED TO		12,548.01	0.00	
AP	VO	039919	09-05	045960	3/31/2005		Summary Release		438.13	0.00	
AP	AD	040298	10-05	046418	4/5/2005		Summary Release		0.00	299.34	
IN	CT	051130	10-05	922	4/25/2005		Summary Release		30.88	0.00	
GJ	GL	001594	10-05	OCS10	5/2/2005		OTHER CHARGE SALES		0.00	500.20	
GJ	LS	001611	10-05	9322	5/6/2005		S:ALLOCATION FACTOR		0.00	12,114.67	
PO	R	051119	10-05		4/29/2005		NON STOCK DIRECTLY CHARGED TO		13,358.03	0.00	
AP	VO	040383	10-05	046520	4/26/2005		Summary Release		50.90	0.00	
PC	X	051115	10-05		4/29/2005		NON STOCK DIRECTLY CHARGED TO		0.00	525.60	
AP	AD	040493	11-05	046648	5/4/2005		Summary Release		0.00	83.48	
IN	CT	051371	11-05	906	5/9/2005		Summary Release		47.50	0.00	
GJ	GL	001622	11-05	OCS11	5/26/2005		OTHER CHARGE SALES - MAY		0.00	9.00	
GJ	LS	001641	11-05	9322	6/2/2005		S:ALLOCATION FACTOR		0.00	9,627.30	
PO	R	051831	11-05		5/27/2005		NON STOCK DIRECTLY CHARGED TO		9,401.20	0.00	
AP	VO	040791	11-05	047018	5/2/2005		Summary Release		271.08	0.00	
AP	AD	041080	12-05	047357	6/6/2005		Summary Release		0.00	10.73	
IN	CT	052661	12-05	910	6/22/2005		Summary Release		1.23	0.00	
GJ	GL	001656	12-05	OCS12	6/29/2005		OTHER CHARGE SALES		0.00	60.00	
GJ	LS	001679	12-05	9322	7/13/2005		S:ALLOCATION FACTOR		0.00	10,876.67	
PO	R	052665	12-05		6/27/2005		NON STOCK DIRECTLY CHARGED TO		10,817.93	0.00	
AP	VO	041452	12-05	047804	6/13/2005		Summary Release		128.24	0.00	
IN	CT	053137	01-06	914	7/14/2005		Summary Release		3.82	0.00	
GJ	LS	001717	01-06	9322	8/17/2005		S:ALLOCATION FACTOR		0.00	10,470.59	
PO	R	053459	01-06		7/28/2005		NON STOCK DIRECTLY CHARGED TO		144.77	0.00	
AP	VO	041942	01-06	048396	7/26/2005		Summary Release		0.00	12.04	
PO	X	052789	01-06		6/29/2005		NON STOCK DIRECTLY CHARGED TO		0.00	0.00	
IN	CT	053794	02-06	911	8/8/2005		Summary Release		66.71	0.00	

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Acct:	Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
	Type	Type	Nbr	Ent	Nbr	Date					
932210	GJ	GL	001725	02-06	OCS02	9/1/2005	AUGUST CHARGE SALES		0.00	4,109.64	
	GJ	LS	001740	02-06	9322	9/12/2005	S:ALLOCATION FACTOR		0.00	35,072.39	
	PO	R	054184	02-06		8/26/2005	NON STOCK DIRECTLY CHARGED TO		39,293.38	0.00	
	AP	VO	042532	02-06	049136	8/26/2005	Summary Release		216.22	0.00	
	PO	X	053619	02-06		8/4/2005	NON STOCK DIRECTLY CHARGED TO		0.00	394.28	
	AP	AD	042712	03-06	049345	9/8/2005	Summary Release		0.00	29.86	
	IN	CT	055190	03-06	931	9/29/2005	Summary Release		71.87	0.00	
	GJ	GL	001756	03-06	OCS03	9/30/2005	SEPTEMBER CHARGE SALES		0.00	19,433.87	
	GJ	LS	001775	03-06	9322	10/19/2005	S:ALLOCATION FACTOR		5,874.70	0.00	
	PO	R	055124	03-06		9/29/2005	NON STOCK DIRECTLY CHARGED TO		13,463.38	0.00	
	AP	VO	043048	03-06	049725	9/26/2005	Summary Release		235.85	0.00	
	PO	X	054725	03-06		9/15/2005	NON STOCK DIRECTLY CHARGED TO		0.00	182.07	
	AP	AD	043616	04-06	050402	10/21/2005	Summary Release		0.00	251.31	
	IN	CT	055992	04-06	902	10/27/2005	Summary Release		15.55	0.00	
	GJ	GL	001783	04-06	OCS04	10/30/2005	OCTOBER OTHER CHARGE SALES		0.00	166.25	
	GJ	LS	001805	04-06	9322	11/10/2005	S:ALLOCATION FACTOR		0.00	36,767.59	
	PO	R	056017	04-06		10/28/2005	NON STOCK DIRECTLY CHARGED TO		36,693.59	0.00	
	AP	VO	043514	04-06	050289	10/18/2005	Summary Release		476.01	0.00	
	IN	CT	056719	05-06	906	11/28/2005	Summary Release		13.13	0.00	
	GJ	GL	001814	05-06	OCS05	12/1/2005	NOVEMBER CHARGE SALES		0.00	20,232.83	
GJ	LS	001837	05-06	9322	12/13/2005	S:ALLOCATION FACTOR		9,087.88	0.00		
PO	R	056673	05-06		11/29/2005	NON STOCK DIRECTLY CHARGED TO		10,732.60	0.00		
AP	VO	043976	05-06	050827	11/10/2005	Summary Release		399.22	0.00		
AP	AD	044344	06-06	051244	12/5/2005	Summary Release		0.00	348.43		
GJ	GL	001845	06-06	CS06	1/3/2006	DECEMBER OTHER CASH RECEIPTS		0.00	928.50		
GJ	LS	001865	06-06	9322	1/10/2006	S:ALLOCATION FACTOR		0.00	14,206.06		
PO	R	057444	06-06		12/28/2005	NON STOCK DIRECTLY CHARGED TO		15,485.92	0.00		
AP	VO	044689	06-06	051662	12/22/2005	Summary Release		-2.93	0.00		
Acct 932200 Total								80,604.64	411,270.89	250,522.91	241,352.62 ***
Sub: 10											
932210 AUTO & TRUCK REPAIR PAYROLL											
GJ	LD	001520	07-05	93221	2/3/2005	D:ALLOCATION FACTOR		6,034.74	0.00		
GJ	LD	001545	08-05	93221	3/4/2005	D:ALLOCATION FACTOR		5,812.85	0.00		
GJ	LD	001580	09-05	93221	4/5/2005	D:ALLOCATION FACTOR		8,408.70	0.00		
GJ	LD	001611	10-05	93221	5/6/2005	D:ALLOCATION FACTOR		5,590.85	0.00		
GJ	LD	001641	11-05	93221	6/2/2005	D:ALLOCATION FACTOR		5,597.62	0.00		
GJ	LD	001679	12-05	93221	7/13/2005	D:ALLOCATION FACTOR		8,424.33	0.00		
GJ	LD	001717	01-06	93221	8/17/2005	D:ALLOCATION FACTOR		3,291.78	0.00		

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Type	Type	Nbr	Ent	Nbr	Date	Description	Balance	Amount	Amount	Balance
Acct: 932210 AUTO & TRUCK REPAIR PAYROLL										
GJ	LD	001740	02-06	93221	9/12/2005	D.ALLOCATION FACTOR		6,048.36	0.00	
GJ	LD	001775	03-06	93221	10/19/2005	D.ALLOCATION FACTOR		9,349.64	0.00	
GJ	LD	001805	04-06	93221	11/10/2005	D.ALLOCATION FACTOR		6,003.10	0.00	
GJ	LD	001837	05-06	93221	12/13/2005	D.ALLOCATION FACTOR		5,923.36	0.00	
GJ	LD	001865	06-06	93221	1/10/2006	D.ALLOCATION FACTOR		6,298.84	0.00	
Sub: 20										
GJ	LD	001520	07-05	93221	2/3/2005	D.ALLOCATION FACTOR		3,766.81	0.00	
GJ	LD	001545	08-05	93221	3/4/2005	D.ALLOCATION FACTOR		3,628.31	0.00	
GJ	LD	001580	09-05	93221	4/5/2005	D.ALLOCATION FACTOR		5,248.61	0.00	
GJ	LD	001611	10-05	93221	5/6/2005	D.ALLOCATION FACTOR		3,489.74	0.00	
GJ	LD	001641	11-05	93221	6/2/2005	D.ALLOCATION FACTOR		3,493.97	0.00	
GJ	LD	001679	12-05	93221	7/13/2005	D.ALLOCATION FACTOR		5,258.37	0.00	
GJ	LD	001717	01-06	93221	8/17/2005	D.ALLOCATION FACTOR		2,054.69	0.00	
GJ	LD	001740	02-06	93221	9/12/2005	D.ALLOCATION FACTOR		3,775.31	0.00	
GJ	LD	001775	03-06	93221	10/19/2005	D.ALLOCATION FACTOR		5,835.93	0.00	
GJ	LD	001805	04-06	93221	11/10/2005	D.ALLOCATION FACTOR		3,747.07	0.00	
GJ	LD	001837	05-06	93221	12/13/2005	D.ALLOCATION FACTOR		3,697.29	0.00	
GJ	LD	001865	06-06	93221	1/10/2006	D.ALLOCATION FACTOR		3,931.66	0.00	
Sub: 30										
Acct: 932210 AUTO & TRUCK REPAIR PAYROLL										
GJ	LD	001520	07-05	93221	2/3/2005	D.ALLOCATION FACTOR		3,714.10	0.00	
GJ	LD	001545	08-05	93221	3/4/2005	D.ALLOCATION FACTOR		3,577.54	0.00	
GJ	LD	001580	09-05	93221	4/5/2005	D.ALLOCATION FACTOR		5,175.17	0.00	
GJ	LD	001611	10-05	93221	5/6/2005	D.ALLOCATION FACTOR		3,440.90	0.00	
GJ	LD	001641	11-05	93221	6/2/2005	D.ALLOCATION FACTOR		3,445.08	0.00	
GJ	LD	001679	12-05	93221	7/13/2005	D.ALLOCATION FACTOR		5,184.78	0.00	
GJ	LD	001717	01-06	93221	8/17/2005	D.ALLOCATION FACTOR		2,025.93	0.00	
GJ	LD	001740	02-06	93221	9/12/2005	D.ALLOCATION FACTOR		3,722.49	0.00	
GJ	LD	001775	03-06	93221	10/19/2005	D.ALLOCATION FACTOR		5,754.27	0.00	
GJ	LD	001805	04-06	93221	11/10/2005	D.ALLOCATION FACTOR		3,694.63	0.00	
GJ	LD	001837	05-06	93221	12/13/2005	D.ALLOCATION FACTOR		3,645.56	0.00	
GJ	LD	001865	06-06	93221	1/10/2006	D.ALLOCATION FACTOR		3,876.64	0.00	
Sub: 40										
Acct: 932210 AUTO & TRUCK REPAIR PAYROLL										
GJ	GL	001497	07-05	93221	1/20/2005	S.ALLOCATION FACTOR	General	13,515.65	0.00	
GJ	LS	001520	07-05	93221	2/3/2005	S.ALLOCATION FACTOR		0.00	13,515.65	
GJ	GL	001524	08-05	93221	2/17/2005	S.ALLOCATION FACTOR		13,018.70	0.00	
GJ	LS	001545	08-05	93221	3/4/2005	S.ALLOCATION FACTOR		0.00	13,018.70	
GJ	GL	001562	09-05	93221	3/31/2005	S.ALLOCATION FACTOR		18,832.48	0.00	
GJ	LS	001580	09-05	93221	4/5/2005	S.ALLOCATION FACTOR		0.00	18,832.48	

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Type	Type	Nbr	Ent	Nbr	Date						
GJ	GL	001590	10-05		4/28/2005			12,521.49	0.00		
GJ	LS	001611	10-05	93221	5/6/2005	S:ALLOCATION FACTOR		0.00	12,521.49		
GJ	GL	001629	11-05		5/26/2005			12,536.67	0.00		
GJ	LS	001641	11-05	93221	6/2/2005	S:ALLOCATION FACTOR		0.00	12,536.67		
GJ	GL	001675	12-05	PAYACC12-1	7/13/2005	YEAR END PAYROLL ACCRUAL		18,867.48	0.00		
GJ	LS	001679	12-05	93221	7/13/2005	S:ALLOCATION FACTOR		0.00	18,867.48		
GJ	GL	001689	01-06	RPAYACC01	7/29/2005	REVERSE EOY PAYROLL ACCRUAL		13,301.60	5,929.20		
GJ	LS	001717	01-06	93221	8/17/2005	S:ALLOCATION FACTOR		0.00	7,372.40		
GJ	GL	001721	02-06		8/18/2005			13,546.16	0.00		
GJ	LS	001740	02-06	93221	9/12/2005	S:ALLOCATION FACTOR		0.00	13,546.16		
GJ	GL	001745	03-06	JEG3-4	9/28/2005	REV PAYROLL POSTED TWICE 9-1-5		27,795.23	6,855.39		
GJ	LS	001775	03-06	93221	10/19/2005	S:ALLOCATION FACTOR		0.00	20,939.84		
GJ	GL	001780	04-06		10/27/2005			13,444.80	0.00		
GJ	LS	001805	04-06	93221	11/10/2005	S:ALLOCATION FACTOR		0.00	13,444.80		
GJ	GL	001812	05-06		11/23/2005			13,266.21	0.00		
GJ	LS	001837	05-06	93221	12/13/2005	S:ALLOCATION FACTOR		0.00	13,266.21		
GJ	GL	001855	06-06		12/22/2005			14,107.14	0.00		
GJ	LS	001865	06-06	93221	1/10/2006	S:ALLOCATION FACTOR		0.00	14,107.14		
							Acct 932210 Total	75,411.88	356,722.63	184,753.61	247,380.90 ***

Acct:	932220	AUTO & TRUCK GAS & OIL	Sub:	10	Electric					
GJ	LD	001520	07-05	93222	2/3/2005	D:ALLOCATION FACTOR	1,782.96	0.00		
GJ	LD	001545	08-05	93222	3/4/2005	D:ALLOCATION FACTOR	277.69	0.00		
GJ	LD	001580	09-05	93222	4/5/2005	D:ALLOCATION FACTOR	6,204.45	0.00		
GJ	LD	001611	10-05	93222	5/6/2005	D:ALLOCATION FACTOR	8,284.51	0.00		
GJ	LD	001641	11-05	93222	6/2/2005	D:ALLOCATION FACTOR	7,773.04	0.00		
GJ	LD	001679	12-05	93222	7/13/2005	D:ALLOCATION FACTOR	7,132.76	0.00		
GJ	LD	001717	01-06	93222	8/17/2005	D:ALLOCATION FACTOR	7,629.45	0.00		
GJ	LD	001740	02-06	93222	9/12/2005	D:ALLOCATION FACTOR	7,120.44	0.00		
GJ	LD	001775	03-06	93222	10/19/2005	D:ALLOCATION FACTOR	17,335.72	0.00		
GJ	LD	001805	04-06	93222	11/10/2005	D:ALLOCATION FACTOR	383.47	0.00		
GJ	LD	001837	05-06	93222	12/13/2005	D:ALLOCATION FACTOR	17,200.67	0.00		
GJ	LD	001865	06-06	93222	1/10/2006	D:ALLOCATION FACTOR	14,730.56	0.00		
							Acct: 932220		Water	
GJ	LD	001520	07-05	93222	2/3/2005	D:ALLOCATION FACTOR	1,112.90	0.00		
GJ	LD	001545	08-05	93222	3/4/2005	D:ALLOCATION FACTOR	173.33	0.00		
GJ	LD	001580	09-05	93222	4/5/2005	D:ALLOCATION FACTOR	3,872.74	0.00		
GJ	LD	001611	10-05	93222	5/6/2005	D:ALLOCATION FACTOR	5,171.09	0.00		

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Type	Type	Nbr	Ent	Nbr	Date	Description	Balance	Amount	Amount	Balance
GJ	LD	001641	11-05	93222	6/2/2005	D.ALLOCATION FACTOR		4,851.84	0.00	
GJ	LD	001679	12-05	93222	7/13/2005	D.ALLOCATION FACTOR		4,452.19	0.00	
GJ	LD	001717	01-06	93222	8/17/2005	D.ALLOCATION FACTOR		4,762.21	0.00	
GJ	LD	001740	02-06	93222	9/12/2005	D.ALLOCATION FACTOR		4,444.49	0.00	
GJ	LD	001775	03-06	93222	10/19/2005	D.ALLOCATION FACTOR		10,820.75	0.00	
GJ	LD	001805	04-06	93222	11/10/2005	D.ALLOCATION FACTOR		239.36	0.00	
GJ	LD	001837	05-06	93222	12/13/2005	D.ALLOCATION FACTOR		10,736.45	0.00	
GJ	LD	001865	06-06	93222	1/10/2006	D.ALLOCATION FACTOR		9,194.64	0.00	
Acct: 932220 AUTO & TRUCK GAS & OIL										
					Sub: 30					
GJ	LD	001520	07-05	93222	2/3/2005	D.ALLOCATION FACTOR		1,097.33	0.00	
GJ	LD	001545	08-05	93222	3/4/2005	D.ALLOCATION FACTOR		170.90	0.00	
GJ	LD	001580	09-05	93222	4/5/2005	D.ALLOCATION FACTOR		3,818.55	0.00	
GJ	LD	001611	10-05	93222	5/6/2005	D.ALLOCATION FACTOR		5,098.74	0.00	
GJ	LD	001641	11-05	93222	6/2/2005	D.ALLOCATION FACTOR		4,783.95	0.00	
GJ	LD	001679	12-05	93222	7/13/2005	D.ALLOCATION FACTOR		4,389.88	0.00	
GJ	LD	001717	01-06	93222	8/17/2005	D.ALLOCATION FACTOR		4,695.58	0.00	
GJ	LD	001740	02-06	93222	9/12/2005	D.ALLOCATION FACTOR		4,382.30	0.00	
GJ	LD	001775	03-06	93222	10/19/2005	D.ALLOCATION FACTOR		10,669.32	0.00	
GJ	LD	001805	04-06	93222	11/10/2005	D.ALLOCATION FACTOR		236.01	0.00	
GJ	LD	001837	05-06	93222	12/13/2005	D.ALLOCATION FACTOR		10,586.21	0.00	
GJ	LD	001865	06-06	93222	1/10/2006	D.ALLOCATION FACTOR		9,065.97	0.00	
Acct: 932220 AUTO & TRUCK GAS & OIL										
					Sub: 40					
IN	CT	049116	07-05	918	1/27/2005	Summary Release		498.44	0.00	
GJ	GL	001503	07-05	JED7-1	1/31/2005	KP ERROR ACCT# DIESEL FUEL		3,507.23	100.00	
GJ	LS	001520	07-05	93222	2/3/2005	S.ALLOCATION FACTOR		0.00	3,993.19	
AP	VO	038685	07-05	044473	1/13/2005	Summary Release		87.52	0.00	
IN	CT	049763	08-05	905	2/25/2005	Summary Release		627.46	0.00	
GJ	GL	001530	08-05	CR08	3/1/2005	CASH RECEIPTS FEBRUARY		0.00	100.00	
GJ	LS	001545	08-05	93222	3/4/2005	S.ALLOCATION FACTOR		0.00	621.92	
AP	VO	039260	08-05	045130	2/14/2005	Summary Release		94.46	0.00	
IN	CT	050508	09-05	923	3/30/2005	Summary Release		13,890.00	0.00	
GJ	GL	001561	09-05	CR09	3/30/2005	CASH RECEIPTS MARCH		0.00	100.00	
GJ	LS	001580	09-05	93222	4/5/2005	S.ALLOCATION FACTOR		0.00	13,895.74	
AP	VO	039640	09-05	045620	3/9/2005	Summary Release		105.74	0.00	
IN	CT	051209	10-05	926	4/29/2005	Summary Release		18,541.10	0.00	
GJ	GL	001593	10-05	CR10	5/2/2005	CASH RECEIPTS APRIL		0.00	100.00	
GJ	LS	001611	10-05	93222	5/6/2005	S.ALLOCATION FACTOR		0.00	18,554.34	
AP	VO	040376	10-05	046502	4/5/2005	Summary Release		113.24	0.00	

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Type	Type	Nbr	Ent	Nbr	Date							
IN	CT	051366	11-05	905	5/9/2005		Summary Release		2,838.33	0.00		
GJ	GL	001620	11-05	CR11	5/26/2005		CASH RECEIPTS MAY	0.00	0.00	100.00		
GJ	LS	001641	11-05	93222	6/2/2005		S.ALLOCATION FACTOR		0.00	17,408.83		
PO	R	051563	11-05		5/17/2005		NON STOCK DIRECTLY CHARGED TO		14,423.22	0.00		
AP	VO	040748	11-05	046953	5/2/2005		Summary Release		247.28	0.00		
GJ	GL	001655	12-05	CR12	6/29/2005		CASH RECEIPTS - JUNE		0.00	200.00		
GJ	LS	001679	12-05	93222	7/13/2005		S.ALLOCATION FACTOR		0.00	15,974.83		
PO	R	052437	12-05		6/16/2005		NON STOCK DIRECTLY CHARGED TO		16,058.17	0.00		
AP	VO	041400	12-05	047737	6/13/2005		Summary Release		116.66	0.00		
GJ	LS	001717	01-06	93222	8/17/2005		S.ALLOCATION FACTOR		0.00	17,087.24		
PO	R	053357	01-06		7/25/2005		NON STOCK DIRECTLY CHARGED TO		16,707.78	0.00		
AP	VO	041978	01-06	048432	7/26/2005		Summary Release		379.46	0.00		
GJ	LS	001740	02-06	93222	9/12/2005		S.ALLOCATION FACTOR		0.00	15,947.23		
PO	R	053556	02-06		8/1/2005		NON STOCK DIRECTLY CHARGED TO		15,614.74	0.00		
AP	VO	042356	02-06	048908	8/15/2005		Summary Release		348.09	0.00		
PO	X	053554	02-06		8/1/2005		NON STOCK DIRECTLY CHARGED TO		0.00	15.60		
GJ	GL	001754	03-06	JE03-1	9/30/2005		RECLASS DIESEL/UNLEADED REPAIR		18,711.39	100.00		
GJ	LS	001775	03-06	93222	10/19/2005		S.ALLOCATION FACTOR		0.00	38,825.79		
PO	R	054826	03-06		9/19/2005		NON STOCK DIRECTLY CHARGED TO		20,214.40	0.00		
GJ	LS	001805	04-06	93222	11/10/2005		S.ALLOCATION FACTOR		0.00	858.84		
PO	R	055391	04-06		10/7/2005		NON STOCK DIRECTLY CHARGED TO		791.80	0.00		
AP	VO	043607	04-06	050384	10/21/2005		Summary Release		67.04	0.00		
GJ	GL	001821	05-06	JE05-1	12/5/2005		RECLASS DIESEL,UNLEAD&FLUIDS		20,200.33	0.00		
GJ	LS	001837	05-06	93222	12/13/2005		S.ALLOCATION FACTOR		0.00	38,523.33		
PO	R	056175	05-06		11/3/2005		NON STOCK DIRECTLY CHARGED TO		18,173.93	0.00		
AP	VO	044017	05-06	050875	11/14/2005		Summary Release		149.07	0.00		
GJ	GL	001847	06-06	CR06	1/3/2006		DECEMBER CASH RECEIPTS		0.00	100.00		
GJ	LS	001865	06-06	93222	1/10/2006		S.ALLOCATION FACTOR		0.00	32,991.17		
PO	R	057332	06-06		12/21/2005		NON STOCK DIRECTLY CHARGED TO		32,966.72	0.00		
AP	VO	044449	06-06	051361	12/9/2005		Summary Release		124.45	0.00		
Acct: 950434 EXTRAORDINARY COSTS								932220	109,273.59	430,280.50	215,598.05	323,956.04 ***
								Sub: 10	Electric			
			07-05						0.00	0.00	*	
			08-05						0.00	0.00	*	
			09-05						0.00	0.00	*	
			10-05						0.00	0.00	*	
			11-05						0.00	0.00	*	

Date: Monday, December 04, 2006
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Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Beginning	Debit	Credit	Ending
Type	Type	Nbr	Ent	Nbr	Date	Description	Balance	Amount	Amount	Balance
Acct: 950434	EXTRAORDINARY COSTS									
			12-05					0.00	0.00	*
			07-05					0.00	0.00	*
			08-05					0.00	0.00	*
			09-05					0.00	0.00	*
			10-05					0.00	0.00	*
			11-05					0.00	0.00	*
			12-05					0.00	0.00	*
Acct: 950434	EXTRAORDINARY COSTS									
			07-05					0.00	0.00	*
			08-05					0.00	0.00	*
			09-05					0.00	0.00	*
			10-05					0.00	0.00	*
			11-05					0.00	0.00	*
			12-05					0.00	0.00	*
Acct: 950434	EXTRAORDINARY COSTS									
			07-05					0.00	0.00	*
			08-05					0.00	0.00	*
			09-05					0.00	0.00	*
			10-05					0.00	0.00	*
			11-05					0.00	0.00	*
			12-05					0.00	0.00	*
Acct: 950434	EXTRAORDINARY COSTS									
			07-05					0.00	0.00	*
			08-05					0.00	0.00	*
			09-05					0.00	0.00	*
			10-05					0.00	0.00	*
			11-05					0.00	0.00	*
			12-05					0.00	0.00	*
Acct: 950434	EXTRAORDINARY COSTS									
			07-05					0.00	0.00	*
			08-05					0.00	0.00	*
			09-05					0.00	0.00	*
			10-05					0.00	0.00	*
			11-05					0.00	0.00	*
			12-05					0.00	0.00	*
Acct: 999100	DUMMY ACCOUNT 1									
			01-06					0.00	0.00	*
			02-06					0.00	0.00	*
			03-06					0.00	0.00	*
			04-06					0.00	0.00	*
			05-06					0.00	0.00	*
			06-06					0.00	0.00	*
Acct: 999100	DUMMY ACCOUNT 1									
			07-05					0.00	0.00	*
			08-05					0.00	0.00	*
			09-05					0.00	0.00	*
			10-05					0.00	0.00	*
			11-05					0.00	0.00	*
			12-05					0.00	0.00	*
Acct: 950434	Total									
							10,867.05	0.00	0.00	10,867.05
Acct: 999100	Total									
								0.00	0.00	0.00

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Jrnl	Tran	Bat	Per	Reference	Tran	Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Type	Type	Nbr	Ent	Nbr	Date					
Acct: 999100	DUMMY	ACCOUNT 1			Sub: 40				General	
IN	CT	048995	07-05	902	1/26/2005	Summary Release		3,522.69	0.00	
GJ	GL	001503	07-05	JE07-1	1/31/2005	KP ERROR ACCT#		0.00	3,522.69	
			08-05					0.00	0.00	
			09-05					0.00	0.00	
IN	CG	051262	10-05	727	4/29/2005	Summary Release		156.37	0.00	
GJ	GL	001610	10-05	JE10-3	5/6/2005	KP ERROR ACCT#		0.00	156.37	
IN	CT	051929	11-05	703	5/27/2005	Summary Release		1,870.00	0.00	
GJ	GL	001627	11-05	JE11-2	5/31/2005	KP ERROR ACCT#		0.00	1,870.00	
IN	CT	052585	12-05	658	6/22/2005	Summary Release		20.40	0.00	
GJ	GL	001650	12-05	JE12-2	6/28/2005	KP ERROR ACCT#		0.00	20.40	
IN	CT	053356	01-06	85	7/25/2005	Summary Release		139.09	0.00	
GJ	GL	001705	01-06	JE01-2	8/9/2005	KP ERROR ACCT#		146.01	292.02	
AP	VO	041530	01-06	047902	6/28/2005	Summary Release		6.92	0.00	
IN	CT	054024	02-06	714	8/16/2005	Summary Release		935.00	0.00	
GJ	GL	001736	02-06	JE02-2	9/8/2005	KP ERROR ACCT#		0.00	935.00	
IN	CT	055097	03-06	734	9/28/2005	Summary Release		1,503.73	0.00	
GJ	GL	001751	03-06	JE03-3	9/30/2005	KP ERROR ACCT#		0.00	1,503.73	
			04-06					0.00	0.00	
			05-06					0.00	0.00	
			06-06					0.00	0.00	
Acct 999100 Total							0.00	8,300.21	8,300.21	0.00

Acct: 999310	NON-INVENTORY COGS HOLDING				Sub: 40	General				
GJ	GL	001519	07-05	JE07-1	2/3/2005	KP ERROR ACCT#		0.00	18.99	
PO	R	048984	07-05		1/25/2005	NON STOCK DIRECTLY CHARGED TO		18.99	0.00	
GJ	GL	001544	08-05	JE08-1	3/4/2005	KP ERROR ACCT#		0.00	6.95	
PO	R	049683	08-05		2/22/2005	NON STOCK DIRECTLY CHARGED TO		6.95	0.00	
GJ	GL	001578	09-05		4/5/2005	TO CORRECT KEY PUNCH ERRORS		0.00	63.87	
PO	R	050097	09-05		3/16/2005	NON STOCK DIRECTLY CHARGED TO		299.67	0.00	
PO	X	050175	09-05		3/21/2005	NON STOCK DIRECTLY CHARGED TO		0.00	235.80	
			10-05					0.00	0.00	
GJ	GL	001642	11-05	JE11-2	6/2/2005	KP ERROR ACCT#		0.00	241.80	
PO	R	051459	11-05		5/13/2005	NON STOCK DIRECTLY CHARGED TO		241.80	0.00	
GJ	GL	001667	12-05	JE12-2	7/6/2005	KP ERROR ACCT#		0.00	1,440.80	
PO	R	052238	12-05		6/10/2005	NON STOCK DIRECTLY CHARGED TO		1,440.80	0.00	
			01-06					0.00	0.00	
GJ	GL	001739	02-06	JE02-1	9/12/2005	KP ERROR ACCT# COLDWATERMETER		0.00	3,150.00	

Date: Monday, December 04, 2006
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Jrnl	Tran	Bat	Per	Reference	Tran	Tran	Beginning	Debit	Credit	Ending	
Type	Type	Nbr	Ent	Nbr	Date	Description	Balance	Amount	Amount	Balance	
PO	R	053782	02-06		8/8/2005	NON STOCK DIRECTLY CHARGED TO		3,150.00	0.00		
GJ	GL	001769	03-06	JE03-3	10/18/2005	KP ERROR ACCT#		0.00	6,901.50		
PO	R	054361	03-06		9/2/2005	NON STOCK DIRECTLY CHARGED TO		6,901.50	0.00		
			04-06					0.00	0.00	*	
GJ	GL	001830	05-06	JE05-2	12/8/2005	KP ERROR ACCT#		0.00	221.30		
PO	R	056283	05-06		11/8/2005	NON STOCK DIRECTLY CHARGED TO		187.80	0.00		
AP	VO	043932	05-06	050780	11/8/2005	Summary Release		33.50	0.00		
			06-06					0.00	0.00	*	
					Acct	999310	Total	0.00	12,281.01	12,281.01	0.00

- ^ Indicates the period entered is different from the period posted.
- * Indicates there are no GL transactions to support summarized AcctHist period activity.
- ** Indicates the calculated period ending balance does not match the YTD balance on AcctHist.
- *** Indicates the calculated account balance does not match the account balance on AcctHist.
- # Indicates Assets do not match Liabilities or Net Income does not equal the YTD Net Income account.

Frankfort Electric and Water Plant Board
Response to PSC Order Dated: 10-20-2006
Case No. 2006-00444

ITEM 5: Outstanding Revenue Bond Issues

- Response:
- 5(a): 1999 Bond Authorizing Resolution (Ex. 1)
Resolution/Municipal Order No. 7, 1999 Series (Ex. 2)
 - 5(b): Amortization Schedule (Ex. 3)
 - 5(c): The debt was incurred in order to finance the system improvements detailed in the Bond Authorizing Resolution attached hereto.
 - 5(d): Amortization Schedule (Ex. 3)

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BOND-AUTHORIZING RESOLUTION

A RESOLUTION OF THE ELECTRIC AND WATER PLANT BOARD OF THE CITY OF FRANKFORT, KENTUCKY, AUTHORIZING THE SALE AND ISSUANCE OF THE BOARD'S ELECTRIC AND WATER REVENUE BONDS, SERIES 1999, TO FINANCE AND REFINANCE THE COSTS OF ACQUISITION, CONSTRUCTION AND INSTALLATION OF MAJOR IMPROVEMENTS AND ADDITIONS TO THE BOARD'S COMBINED ELECTRIC AND WATER SYSTEM; SETTING FORTH THE TERMS AND CONDITIONS UPON WHICH THE SERIES 1999 BONDS AND ADDITIONAL BONDS RANKING ON A PARITY THEREWITH ARE TO BE AND MAY BE ISSUED AND OUTSTANDING; PROVIDING FOR THE SECURITY OF THE SERIES 1999 BONDS AND THE PAYMENT THEREOF FROM THE REVENUES OF THE BOARD'S COMBINED ELECTRIC AND WATER SYSTEM, THE COLLECTION, SEGREGATION AND APPLICATION OF SUCH REVENUES AND THE OPERATION AND MAINTENANCE OF THE SYSTEM; PROVIDING FOR THE RIGHTS OF THE HOLDERS OF THE SERIES 1999 BONDS AND THE ENFORCEMENT THEREOF; AND PROVIDING FOR AN ADVERTISED, PUBLIC, COMPETITIVE SALE OF THE SERIES 1999 BONDS

WHEREAS, the Electric and Water Plant Board of the City of Frankfort, Kentucky (the "Board"), a body politic and corporate and a political subdivision of the Commonwealth of Kentucky created and existing pursuant to Sections 96.171 through 96.188 of the Kentucky Revised Statutes (the "Act") and an ordinance of the City of Frankfort, Kentucky (the "City"), adopted on August 27, 1946, is vested with the exclusive operation, management, supervision and control of the City's combined electric and water system (sometimes referred to as the electric and water plant) supplying electric and water services for public, domestic, commercial and industrial uses to the inhabitants of the City and its environs (the "System"), and has the power and authority under the Act, among other things, to improve, add to and expand the System and to finance such improvements, additions and expansions by the issuance of the Board's revenue bonds secured by a pledge of the revenues of the system, and

WHEREAS, the Board desires and intends to authorize, sell and issue \$13,160,000 principal amount (subject to adjustment as hereinafter provided) of its Electric and Water Revenue Bonds, Series 1999 (the "Bonds") pursuant to the Act for the following purposes:

(1) to refund, pay and discharge the Board's Electric and Water System Revenue Bond Anticipation Note, Series 1996, dated December 19, 1996 (the "1996 Note"), outstanding in the principal amount of \$3,614,000, which was issued to finance the costs of improvements and additions to the electric distribution system and the water treatment plant of the Board;

(2) to refund, pay and discharge the Board's Electric and Water System Revenue Bond Anticipation Note, Series 1997, dated December 19, 1997 (the "1997 Note"), outstanding in the principal amount of \$7,600,000, which was issued to finance the costs (including engineering costs) of water tank, pump station and line additions and improvements to the Board's water system in East Frankfort;

(3) to refund, pay and discharge the North Woodford Water District Water Revenue Bonds, previously issued in three series (the "Water District Bonds"), outstanding in the principal amount of \$143,000, which were assumed by the Board in 1989 when the Board acquired the water distribution system of North Woodford Water District;

(4) to pay cost overruns on the East Frankfort water project described in subparagraph (2) above in the amount of \$692,000, and to pay the costs of refurbishing water tanks and bridge lines in the estimated amount, including contingencies, of \$775,000 (collectively the "Project"); and

(5) to pay costs of issuance of the Bonds, including bond discount, in the estimated sum of \$336,000, and

WHEREAS, it is now appropriate for the Board to provide for borrowing of the sum of \$8,460,000 (subject to adjustment as hereinafter provided) by means of the issuance and sale of the Bonds according to authority of the Act, and the Bonds shall be payable as to both principal and interest solely (except as to any capitalized interest) from the Board's income and revenues derived from the operation of the System and shall not constitute an indebtedness of the City within the meaning of any statutory or constitutional provisions or limitations;

NOW, THEREFORE, THE ELECTRIC AND WATER PLANT BOARD OF THE CITY OF FRANKFORT, KENTUCKY, DOES HEREBY RESOLVE AND ORDER AS FOLLOWS:

Section 1. Affirmation of Preamble Recitals: System to Be Municipally Owned and Operated. All statements and recitals set forth in the preamble of this Resolution, including the terms defined therein, are hereby affirmed and adopted as a part of this Resolution.

It is hereby further determined and declared to be necessary in the interests of the general welfare of the citizens and inhabitants of the City and its environs that the Board undertake at this time the refunding, payment and discharge of the 1996 Note, the 1997 Note and the Water District Bonds and the acquisition, construction and installation of the Project, which is hereby approved, all pursuant to the Act.

The acquisition, construction and installation of the facilities originally financed by the 1996 Note, the 1997 Note and the Water District Bonds and the Project were and are undertaken by the Board for public and municipal purposes, and the same shall constitute and be a part of the Board's combined and consolidated municipal electric and water system (the "System," as expanded and

approved by the Project); and so long as any of the Bonds hereinafter authorized, or bonds issued on parity therewith, shall remain outstanding and unpaid as to principal or interest, the System shall continue to be municipally owned, controlled, operated and maintained by the Board pursuant to the Act for the security and source of payment of the Bonds and such parity bonds.

Section 2. Authorization of Bonds. For the purpose of providing funds to refund, pay and discharge the 1996 Note, the 1997 Note and the Water District Bonds, to pay the costs of the Project (to the extent not otherwise provided to be paid) and to pay costs of issuance of the Bonds, and pursuant to the laws of the Commonwealth of Kentucky, particularly the Act, there are hereby authorized to be issued \$13,160,000 aggregate principal amount of Electric and Water Plant Board of the City of Frankfort, Kentucky, Electric and Water Revenue Bonds, Series 1999 (the "Bonds"), which aggregate amount, together with corresponding amounts of annual maturities as set out in Section 3 hereof, may be increased or decreased by as much as \$500,000 pursuant to official action of the Chairman, Vice Chairman or Secretary-Treasurer of the Board upon the sale of the Bonds as hereinafter provided in Section 21, and each of which Bonds shall be designated an "Electric and Water Plant Board of the City of Frankfort, Kentucky, Electric and Water Revenue Bond, Series 1999."

Section 3. Description of Bonds. The Bonds shall be dated December 1, 1999, or such other date as the Chairman may designate, and shall bear interest payable on June 1, 2000, and on each June 1 and December 1 thereafter to maturity and payment of the Bonds, such interest to be paid by check drawn upon the Paying Agent and Bond Registrar, hereinafter designated, and mailed to each person in whose name a Bond is registered as hereinafter provided (a "Registered Holder") at the address of such Registered Holder as it appears on the registration books of the Paying Agent and Bond Registrar. Farmers Bank & Capital Trust Co., Frankfort, Kentucky, has been designated and appointed as the Paying Agent and Bond Registrar. The principal of and premium, if any, on the Bonds shall be payable to the respective Registered Holders without exchange or collection charges, in lawful money of the United States of America, upon their presentation and surrender as they respectively become due and payable, whether at maturity or by prior redemption, at the principal office of the Paying Agent and Bond Registrar in Frankfort, Kentucky. The Bonds shall be issued and reissued by the Paying Agent and Bond Registrar from time to time only as fully registered bonds without coupons in the denominations of \$5,000 and any integral multiples thereof, as hereinafter provided. Unless the Board shall otherwise direct, the Bonds shall be numbered separately from 1 upward.

The Bonds shall bear interest at a rate or rates to be established by official action of the Chairman, Vice Chairman or Secretary-Treasurer of the Board on the basis of competition after the Bonds are offered for sale at an advertised, public, competitive sale as hereinafter provided. The fifteenth day (15th) of the month prior to a June 1 or December 1 interest payment date shall be the record date for the Bonds (the "Record Date") for the purpose of determining the Registered Holder to whom interest shall be payable on the next succeeding interest payment date, and the Paying Agent and Bond Registrar may treat for such purpose the person in whose name any Bond is registered on the Record Date as the Registered Holder thereof.

The Bonds shall mature and be payable as to principal as follows:

<u>Year</u>	<u>Principal Amount*</u>	<u>Year</u>	<u>Principal Amount*</u>
December 1, 2000	\$ 400,000	December 1, 2010	\$ 635,000
December 1, 2001	415,000	December 1, 2011	670,000
December 1, 2002	435,000	December 1, 2012	705,000
December 1, 2003	455,000	December 1, 2013	745,000
December 1, 2004	475,000	December 1, 2014	790,000
December 1, 2005	500,000	December 1, 2015	835,000
December 1, 2006	520,000	December 1, 2016	880,000
December 1, 2007	550,000	December 1, 2017	935,000
December 1, 2008	575,000	December 1, 2018	990,000
December 1, 2009	605,000	December 1, 2019	1,045,000

*Subject to increase or reduction as provided in Section 2 and Section 21 hereof.

provided, however, certain Bonds may become Term Bonds subject to mandatory sinking fund redemption as described in Section 4 hereof and in Section 21 hereof.

All of the Bonds, together with the interest thereon and any additional bonds ranking on a parity therewith as may be issued and outstanding from time to time under the conditions and restrictions hereinafter set forth, shall be payable only out of and secured by a pledge of the special fund of the Board designated the "Electric and Water Revenue Bonds Sinking Fund" (the "Sinking Fund") as hereinafter created and more specifically provided in Section 13 and shall be a valid claim of the Registered Holder thereof only against the Sinking Fund and the portion or amount of the income and revenues of the System pledged to the Sinking Fund. The Sinking Fund and all income and revenues of the System and other moneys which are or should in accordance with the terms hereof be paid into the Sinking Fund are hereby pledged for the purpose of equally securing the payments when due of principal of and interest (and premium, if any) on the Bonds and any such parity bonds

Section 4. Redemption of Bonds.

(A) Mandatory Sinking Fund Redemption.

If the successful bidder and original purchaser of the Bonds so elects in accordance with the provisions of Section 21 hereof and as may be provided by official action of the Chairman, Vice Chairman or Secretary-Treasurer in awarding the Bonds to such original purchaser, the Bonds stated to mature on the maturity dates set out in the successful bid of such original purchaser shall be combined to comprise the maturities of Term Bonds as set out in said successful bid and in said resolution; and such Term Bonds shall be subject to mandatory redemption in part, at the selection of the Paying Agent and Bond Registrar by lot in such manner as the Paying Agent and Bond Registrar may determine, from moneys in the Sinking Fund on each applicable December 1 at par plus accrued interest to the redemption date, according to the mandatory sinking fund redemption

schedule or schedules set out in said official action and in principal amounts corresponding to the above maturity schedule set out in Section 3 hereof, as may be adjusted as provided in Section 21 hereof.

(B) Optional Redemption

The Bonds are non-callable for redemption prior to December 1, 2009. The Bonds maturing on and after December 1, 2010, are subject to redemption by the Board, at its option, prior to maturity in whole or from time to time in part on December 1, 2009, and on any date or dates thereafter, in any order of maturity (less than all of a single maturity to be selected by lot in such manner as the Paying Agent and Bond Registrar may determine) at the redemption prices (expressed as percentages of principal amount) set forth in the table below plus accrued interest to the redemption date:

<u>Redemption Date</u>	<u>Redemption Price</u>
December 1, 2009, and prior to December 1, 2010	101%
December 1, 2010, and prior to December 1, 2011	100.5%
December 1, 2011, and thereafter	100%

The Bonds maturing on and after December 1, 2010, shall be called for redemption by the Paying Agent and Bond Registrar as herein provided upon receipt by the Paying Agent and Bond Registrar at least forty-five (45) days prior to the redemption date of a certificate of the Board specifying the principal amount and maturities of the Bonds so to be called for redemption and the applicable redemption price or prices.

(C) Other Redemption Provisions

The Paying Agent and Bond Registrar shall, upon being satisfactorily indemnified as to expenses, cause notice of the call for any redemption, identifying the Bonds or portions thereof (\$5,000 or any integral multiples thereof) to be redeemed, to be sent by first class mail at least thirty (30) but no more than sixty (60) days prior to the date fixed for redemption to the Registered Holder of each Bond to be redeemed at the address shown on the registration books. Failure to give such notice by mailing or any defect therein in respect of any Bond shall not affect the validity of any proceedings for the redemption of any other Bond. Any notice mailed as provided in this Section shall be conclusively presumed to have been duly given, irrespective of whether the Registered Holder receives the notice. Such notice shall set forth in detail the redemption provisions.

Prior to the date fixed for redemption of Bonds, funds shall be deposited by the Board with the Paying Agent and Bond Registrar to pay, and the Paying Agent and Bond Registrar is hereby authorized and directed to deposit such funds into the Sinking Fund hereinafter identified and to apply such funds to the payment of, the Bonds or portions thereof called for redemption, together with accrued interest thereon to the redemption date and any required premium. Upon the giving of notice and the deposit of adequate funds in the Sinking Fund for redemption of Bonds, interest on the Bonds

portions thereof so called for redemption shall cease to accrue after the date fixed for redemption. No payment of principal, premium or interest shall be made by the Paying Agent and Bond Registrar upon any Bond or portion thereof called for redemption until such Bond or portion thereof shall have been delivered to the Paying Agent and Bond Registrar for payment or cancellation, or the Paying Agent and Bond Registrar shall have received the items required by Section 7 hereof with respect to any mutilated, lost, stolen or destroyed Bond

A portion of any Bond maturing on or after December 1, 2010, may be redeemed, but Bonds shall be redeemed only in the principal amount of \$5,000 each or any integral multiples thereof. Upon surrender of any Bond for redemption in part only, the Board shall execute and the Paying Agent and Bond Registrar shall register, authenticate and deliver to the holder thereof, within a period of three days from surrender of such Bond to the Paying Agent and Bond Registrar, at the expense of the Board, a new Bond or Bonds of the same maturity, of authorized denominations and in aggregate principal amount equal to the unredeemed portion of the Bond surrendered.

Section 5. Execution of Bonds. Limited Obligation. The Bonds shall be executed on behalf of the Board by the manual or reproduced facsimile signature of the Chairman and shall have impressed or imprinted thereon either a true impression or a reproduced facsimile of the official seal of the Board and shall be attested with the manual or reproduced facsimile signature of the Secretary-Treasurer. An authorized facsimile signature shall have the same force and effect as a manual signature. In case any officer of the Board whose signature or a facsimile of whose signature shall appear on the Bonds shall cease to be such officer before the delivery of such Bonds, such signature or such facsimile shall nevertheless be valid and sufficient for all purposes, the same as if he had remained in office until delivery

The Bonds are not general obligations of the Board but are special and limited obligations payable solely from the Sinking Fund as hereinafter provided, and the Sinking Fund and the income and revenues of the System herein provided to be paid into the Sinking Fund are hereby specifically pledged to the holders of the Bonds for the payment of the Bonds and interest thereon in the manner and to the extent provided herein. The Bonds and the interest thereon do not constitute a debt, indebtedness or a pledge of the faith and credit of the City within the meaning of any provision or limitation of the Constitution or statutes of the Commonwealth of Kentucky and shall not constitute a charge against its general credit. The Board shall not be obligated to pay the principal of the Bonds, premium, if any, or the interest thereon or other costs incident thereto except from the net revenues and amounts pledged therefor, and the faith and credit of the Board are not pledged to the payment of the principal of the Bonds, premium, if any, or the interest thereon or other costs incident thereto.

Section 6. Form of Bonds. The Bonds shall be issued only in the form of bonds registered as to payment of both principal and interest in substantially the following form, with necessary and appropriate variations, omissions and insertions as permitted or required by this Resolution, as follows:

(FORM OF FACE OF BOND)

No. _____

\$ _____

UNITED STATES OF AMERICA
COMMONWEALTH OF KENTUCKY
ELECTRIC AND WATER PLANT BOARD
OF THE CITY OF FRANKFORT, KENTUCKY
ELECTRIC AND WATER REVENUE BONDS
SERIES 1999

<u>INTEREST RATE</u>	<u>MATURITY DATE</u>	<u>BOND DATE</u>	<u>CUSIP</u>
_____ %	December 1, _____	December 1, 1999	_____

REGISTERED HOLDER: _____

PRINCIPAL AMOUNT: _____

KNOW ALL MEN BY THESE PRESENTS: That the Electric and Water Plant Board of the City of Frankfort, Kentucky (the "Board"), a statutory body politic and corporate created, organized and existing pursuant to Sections 96.171 through 96.188 of the Kentucky Revised Statutes, and a political subdivision of the Commonwealth of Kentucky, for value received, hereby promises to pay to the registered holder identified above, or registered assigns, solely and only from the special fund pledged for that purpose as hereinafter referred to and not otherwise, the principal amount set out above, on the maturity date set out above, and to pay interest from the same source on the unpaid balance of said amount at the interest rate per annum set out above, payable on the first days of June and December in each year, beginning June 1, 2000, until payment of the principal amount or until the date fixed for redemption if this Bond is called for prior redemption and payment on such redemption date is duly provided for. Each such interest payment shall represent interest accruing on this Bond from the later of December 1, 1999, or the most recent interest payment date (June 1 or December 1), to which interest has been paid or duly provided for.

Interest accruing on this Bond shall be payable as aforesaid by check drawn upon Farmers Bank & Capital Trust Co., Frankfort, Kentucky, as the Paying Agent and Bond Registrar (the "Paying Agent and Bond Registrar"), and mailed to the person who is the registered holder hereof as of the close of business on the Record Date for such interest installment, which Record Date shall be the fifteenth (15th) day of the month (whether or not a business day) next preceding an interest payment date, at the address of such registered holder as it appears on the books of the Paying Agent and Bond Registrar. Principal shall be paid when due upon delivery of this Bond for payment at the principal corporate trust office of the Paying Agent and Bond Registrar.

REFERENCE IS HEREBY MADE TO THE FURTHER PROVISIONS OF THIS BOND SET FORTH ON THE REVERSE HEREOF, WHICH FURTHER PROVISIONS SHALL FOR ALL PURPOSES HAVE THE SAME EFFECT AS IF SET FORTH AT THIS PLACE.

This Bond is exempt from ad valorem taxation by the Commonwealth of Kentucky and by all the political subdivisions thereof.

This Bond shall not be valid or become obligatory for any purpose until the authentication hereon shall have been executed by the Paying Agent and Bond Registrar.

IN WITNESS WHEREOF, the Electric and Water Plant Board of the City of Frankfort, Kentucky, has caused this Bond to be executed with the manual or reproduced facsimile of the official signature of its Chairman, to be sealed by an impression or a reproduced facsimile of an impression of the official seal of the Board and to be attested by the manual or reproduced facsimile signature of its Secretary-Treasurer, in each case as its duly authorized officer, all as of the date of this Bond, which is December 1, 1999.

ELECTRIC AND WATER PLANT BOARD
OF THE CITY OF FRANKFORT, KENTUCKY

Facsimile of Seal
of Board)

By (manual or facsimile signature)
Chairman

ATTEST:

(manual or facsimile signature)
Secretary-Treasurer

AUTHENTICATION CERTIFICATE

The undersigned hereby certifies
that this is one of
the Bonds described above.

FARMERS BANK & CAPITAL TRUST CO.
Frankfort, Kentucky
Paying Agent and Bond Registrar

By (manual signature)
Authorized Officer
Authentication Date: _____

(END OF FACE OF BOND)

(BEGIN REVERSE OF BOND)

This Bond is one of a duly authorized issue of Bonds of the Board designated "Electric and Water Plant Board of the City of Frankfort, Kentucky Electric and Water Revenue Bonds, Series 1999" (the "Bonds"), issued in the original principal amount of \$_____, authorized and issued by the Board pursuant to a Resolution duly adopted by the Board (the "Bond Resolution") for the purpose (among others) of financing and refinancing major additions and improvements to the Board's combined and consolidated municipal electric and water system (the "System"), and this Bond has been issued under and in full compliance with the Constitution and statutes of the Commonwealth of Kentucky, including among others Sections 96.171 through 96.188 of the Kentucky Revised Statutes (the "Act").

Reference is made to the Bond Resolution for provisions with respect to the nature and extent of the security, rights, duties and obligations of the holders of the Bonds, the Board and the Paying Agent and Bond Registrar, the terms upon which the Bonds are issued and the terms and conditions upon which the Bonds will be deemed to be paid at or prior to their scheduled maturity or redemption upon the making of provision for the payment thereof in the manner set forth in the Bond Resolution.

*The Bonds maturing on December 1 _____, are subject to mandatory sinking fund redemption in part, at the selection of the Paying Agent and Bond Registrar by lot, from moneys in the special fund identified hereinafter on each December 1, beginning December 1, _____, at the principal amount thereof plus accrued interest to the redemption date, according to following schedule of mandatory sinking fund installments:

December 1

Amount

\$

This paragraph is to be inserted, and may be repeated, with respect to any Term Bonds as described in Section 3 hereof.

The Bonds are non-callable for redemption prior to December 1, 2009. The Bonds maturing on and after December 1, 2010, are subject to redemption by the Board, at its option, prior to maturity in whole or from time to time in part on December 1, 2009, and on any date or dates thereafter, in any order of maturity (less than all of a single maturity to be selected by lot by the

Paying Agent and Bond Registrar) at the redemption prices expressed as percentages of principal amount set forth in the table below plus accrued interest to the redemption date:

<u>Redemption Date</u>	<u>Redemption Price</u>
December 1, 2009, and prior to December 1, 2010	101%
December 1, 2010, and prior to December 1, 2011	100.5%
December 1, 2011, and thereafter	100%

At least thirty (30) but no more than sixty (60) days prior to the redemption date of any Bonds, the Paying Agent and Bond Registrar shall cause a notice of redemption to be mailed postage prepaid by first class mail to all registered holders of Bonds to be redeemed in whole or in part at their registered addresses. Failure to mail any notice or any defect therein in respect of any such Bond shall not affect the validity of the redemption of any other Bond. Such redemption notice shall set forth in detail the redemption provisions.

This Bond and the series of which it forms a part, together with additional bonds ranking a parity therewith as may be hereafter issued and outstanding from time to time under the conditions and restrictions set forth in the Bond Resolution, are payable from and secured by a pledge of a fixed portion of the revenues to be derived from the operation of the System after paying operation and maintenance expenses of the System, which fixed portion shall be sufficient to pay the principal of and premium, if any, and interest on this Bond and the series of which it forms a part and any such additional parity bonds as and when the same become due and payable and which shall be set aside as a special fund for that purpose and identified as the "Electric and Water Revenue Bonds Sinking Fund."

This Bond and the series of which it forms a part do not constitute an indebtedness of the Board or the City of Frankfort, Kentucky, within the meaning of any constitutional or statutory provisions or limitations. The Board covenants that the System will be continuously operated as a revenue-producing undertaking and that it will fix and charge such rates for the services and facilities of the System so that the revenues therefrom will be sufficient to pay the interest and premium, if any, and principal of this series of Bonds and all other bonds ranking on a parity therewith as may be outstanding from time to time and also to pay the costs of operation and maintenance of the System.

This Bond is issued under and pursuant to the statutory laws of the Commonwealth of Kentucky, including the Act, and its construction will be governed thereby.

This Bond shall be transferable only upon the presentation and surrender hereof at the principal office of the Paying Agent and Bond Registrar duly endorsed for transfer or accompanied by an assignment duly executed by the registered holder or his authorized representative. The Paying Agent and Bond Registrar shall not be required to transfer or exchange this Bond (a) during any period beginning five days prior to the selection by the Paying Agent and Bond Registrar of Bonds to be redeemed prior to maturity and ending on the date of mailing of notice of any such redemption (b) if this Bond has been selected or called for redemption in whole or in part.

Bonds shall be exchangeable upon the presentation and surrender thereof at the principal office of the Paying Agent and Bond Registrar for a Bond or Bonds of the same maturity, and in the denomination of \$5,000 or any integral multiple thereof, in an aggregate principal amount or amounts equal to the unpaid principal amount of the Bond or Bonds presented for exchange. The Paying Agent and Bond Registrar shall authenticate and deliver Bonds delivered in exchange in accordance herewith.

It is hereby certified, recited and declared that all acts, conditions and things required to exist, happen and be performed precedent to and in the execution and delivery of this Bond have existed, have happened and have been performed in due time, form and manner as required by law; that the issuance of this Bond and the series of which it forms a part, together with all other obligations of the Board, does not exceed or violate any constitutional or statutory limitation; and that a sufficient portion of the revenues of the System, after allowance for operation and maintenance expenses as aforesaid, has been pledged to and will be set aside into said special fund by the Board for the prompt payment of the principal of and premium, if any, and interest on this series of Bonds and all other bonds which by their terms and by the provisions of the Bond Resolution are payable from said special fund.

ASSIGNMENT

FOR VALUE RECEIVED, the undersigned sells,
assigns and transfers unto

(Name, Address and Social Security (or other Identifying) Number of
Assignee)

the within Bond and does hereby irrevocably constitute and appoint

attorney to transfer the said Bond on the books kept for registration thereof with full power of
substitution in the premises.

Dated: _____

NOTICE: The signature of this assignment must correspond with the name of the registered holder as it appears upon the face of the within Bond in every particular, without alteration or enlargement or any change whatever.

Signature guaranteed:

(END OF REVERSE OF BOND)

Section 7. Mutilated, Lost, Stolen or Destroyed Bonds. In the event any Bond is mutilated, stolen or destroyed, the Board may execute and the Paying Agent and Bond Registrar may authenticate and deliver a new Bond of like series, date, maturity and denomination as that mutilated, stolen or destroyed, provided that, in the case of any mutilated Bond, such Bond shall first be surrendered to the Paying Agent and Bond Registrar, and in the case of any lost, stolen or destroyed Bond, there shall be first furnished to the Board and the Paying Agent and Bond Registrar evidence of such loss, theft or destruction satisfactory to them and such indemnity as the Board and the Paying Agent and Bond Registrar may require. In the event any such Bond shall have matured, in lieu of issuing a duplicate Bond, the Board may pay the same without surrender thereof. The Board and the Paying Agent and Bond Registrar may charge the holder or owner of such Bond their reasonable fees and expenses in this connection.

Section 8. Registration, Authentication, Transfer and Exchange of Bonds. So long as any Bonds remain outstanding, the Paying Agent and Bond Registrar shall keep and maintain at its principal office in Frankfort, Kentucky, complete registration books for the Bonds and shall provide for the registration and transfer of the Bonds in accordance with the terms of this Resolution. Each Bond shall be authenticated by the Paying Agent and Bond Registrar and shall be transferable only upon the presentation and surrender thereof at the principal office of the Paying Agent and Bond Registrar, duly endorsed for transfer or accompanied by an assignment duly executed by the Registered Holder or his authorized representative. Upon receipt of any such Bond, duly endorsed for transfer or accompanied by any assignment for transfer, the Paying Agent and Bond Registrar shall transfer such Bond within a period of three days by reissuing such Bond, duly executed by the Board and authenticated by the Paying Agent and Bond Registrar, and delivering the same to the new Registered Holder thereof forthwith.

The Paying Agent and Bond Registrar shall not be required to transfer or exchange any Bond (a) during any period beginning five (5) days prior to the selection by the Paying Agent and Bond Registrar of Bonds to be redeemed prior to maturity and ending on the date of mailing of notice of any such redemption or (b) if such Bond has been selected or called for redemption in whole or part.

Bonds shall be exchangeable upon the presentation and surrender thereof at the principal office of the Paying Agent and Bond Registrar for a Bond or Bonds of the same maturity, in the denomination of \$5,000 or an integral multiple thereof, in an aggregate principal amount or amounts equal to the unpaid principal amount of the Bond or Bonds presented for exchange. The Paying Agent and Bond Registrar shall and is hereby authorized to authenticate and deliver Bonds delivered in exchange in accordance herewith. Each Bond delivered in exchange for a surrendered Bond shall constitute an original contractual obligation of the Board and shall be entitled to the benefits and security of this Resolution to the same extent as the Bond or Bonds in lieu of which any Bond is delivered in exchange. Any Bonds surrendered for exchange shall be canceled by the Paying Agent and Bond Registrar and the Paying Agent and Bond Registrar shall maintain a complete record of all exchanges, transfers and cancellations of Bonds and shall make a report thereof to the Board on not less than an annual basis.

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30
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No service charge or other transfer fee shall be charged to any Bondholder in connection with any transfer or exchange of a Bond. However, the Registered Holder of any Bond may be required to pay an amount equal to any tax or other governmental charge, if any, that may be imposed in connection with the transfer or exchange of any Bond.

Section 9. Destruction of Bonds. Whenever any outstanding Bond shall be delivered to the Paying Agent and Bond Registrar for cancellation thereof pursuant to this Resolution, upon payment of the principal amount or interest represented thereby or for replacement or exchange, such Bonds, following such replacement or exchange, shall be promptly canceled and destroyed by the Paying Agent and Bond Registrar and counterparts of a certificate of destruction evidencing such destruction shall be furnished by the Paying Agent and Bond Registrar to the Board.

All Bonds which have been redeemed shall not be reissued but shall be canceled and destroyed by Paying Agent and Bond Registrar in accordance with this Section.

Section 10. Appointment and Duties of Paying Agent and Bond Registrar. The Board has appointed Farmers Bank & Capital Trust Co., Frankfort, Kentucky, as Paying Agent and Bond Registrar in respect of the Bonds. The Paying Agent and Bond Registrar shall maintain a complete and current record of each Bond issued, the name and address of each owner (Registered Holder) of any Bonds and such additional information as may be required for compliance with applicable laws and regulations. The Paying Agent and Bond Registrar will also make all payments of interest on the Bonds and pay principal of and premium, if any, on the Bonds as herein provided.

The recitals of fact herein and in the Bonds contained shall be taken as the statements of the Board and the Paying Agent and Bond Registrar assumes no responsibility for the correctness of the same. The Paying Agent and Bond Registrar makes no representations as to the validity or sufficiency of this Resolution or of any Bonds issued thereunder or in respect of the security afforded by this Resolution, and the Paying Agent and Bond Registrar shall not incur any responsibility in respect thereof. The Board shall, however, be responsible for its representations contained in the Bonds. The Paying Agent and Bond Registrar shall not be under any responsibility or duty with respect to the issuance of the Bonds for value or the application of the proceeds thereof or the application of any moneys paid to the Board. The Paying Agent and Bond Registrar shall be under no obligation or duty to perform any act which would involve it in expense or liability or to institute or defend any suit in respect hereof, or to advance any of its own moneys, unless properly indemnified. The Paying Agent and Bond Registrar shall be protected in acting upon any notice, resolution, request, consent, order, certificate, report, opinion, bond or other paper or document believed by it to be genuine, and to have been signed or presented by the proper party or parties. The Paying Agent and Bond Registrar may consult with counsel, who may or may not be of counsel to the Board, and the opinion of such counsel shall be full and complete authorization and protection in respect of any action taken or suffered by it hereunder in good faith and in accordance therewith. Whenever the Paying Agent and Bond Registrar shall deem it necessary or desirable that a matter be proved or established prior to taking or suffering any action hereunder, including payment of moneys out of any fund, such matter (unless other evidence in respect thereof be herein specifically prescribed) may be deemed to be conclusively proved and established by a certificate signed by an authorized officer of the Board and such certificate shall be full warrant for any action taken or

ffered in good faith under the provisions of this Resolution upon the faith thereof, but in its discretion the Paying Agent and Bond Registrar may in lieu thereof accept other evidence of such fact or matter or may require such further or additional evidences as to it may seem reasonable. Except otherwise expressly provided herein, any request, order, notice or other direction required or permitted to be furnished pursuant to any provision hereof by the Board to the Paying Agent and Bond Registrar shall be sufficiently executed if executed in the name of the Board by its Chairman Secretary-Treasurer.

The Board shall pay to the Paying Agent and Bond Registrar reasonable compensation for services rendered under this Resolution, and also all reasonable expenses, charges, counsel fees and other disbursements, including those of its attorneys, agents and employees, incurred in and about the performance of their powers and duties under this Resolution. The Board further agrees to indemnify and hold the Paying Agent and Bond Registrar harmless against any liabilities which it may incur in the exercise and performance of its powers and duties hereunder, and which are not due to its negligence or default. The Paying Agent and Bond Registrar hereby indemnifies and will hold the Board harmless against any liabilities which the Board may incur as a result of the negligence or default of the Paying Agent and Bond Registrar.

The Paying Agent and Bond Registrar may become the owner of any Bonds, with the same rights it would have if it were not the Paying Agent and Bond Registrar. The Paying Agent and Bond Registrar and any other fiduciary may act as depository for, or permit any of its officers or directors to act as a member of, or in any other capacity with respect to, any committee formed to protect the rights of Bondholders or to effect or aid in any reorganization growing out of the enforcement of the Bonds or this Resolution, whether or not any such committee shall represent the holders of a majority principal amount of the Bonds then outstanding.

Any company into which the Paying Agent and Bond Registrar may be merged or converted or with which it may be consolidated or any company resulting from any merger, conversion or consolidation to which it shall be a party or any company to which the Paying Agent and Bond Registrar may sell or transfer all or substantially all of its banking and corporate trust business, provided such company shall be authorized by law to perform all the duties imposed upon it by this Resolution, shall be the successor to the Paying Agent and Bond Registrar without the execution or filing of any paper or the performance of any further act, anything herein to the contrary notwithstanding.

Section 11. Disposition of Bond Proceeds. All sums received as accrued interest from the sale of the Bonds shall be deposited into the Interest Account of the Sinking Fund hereinafter created and the remaining Bond proceeds shall be applied as follows:

(A) The expenses incident to the authorization, sale and issuance of the Bonds, including without limitation the contractual fee of the Board's Financial Advisor, the fees and expenses of the Paying Agent and Bond Registrar, all counsel fees and expenses, rating service fees, printing and publishing expenses and any other necessary or desirable fees and expenses related to the issuance of the Bonds, shall, upon written direction of the Chairman or Secretary-Treasurer, be paid

immediately from the proceeds of the Bonds or otherwise from amounts in the Construction Fund identified in (D) following.

(B) A portion of the Bond proceeds in an amount sufficient to pay and discharge the 1996 Note and the 1997 Note shall, by or on the written order of the Chairman or Secretary-Treasurer, be paid to the holder thereof.

(C) A portion of Bond proceeds in an amount sufficient to pay and discharge the Water District Bonds shall, by or on the written order of the Chairman or Secretary-Treasurer, be paid to the holder thereof.

(D) The remaining balance of the Bond proceeds shall be deposited in a special fund or account of the Board, hereby created, designated and identified as the Board's "Electric and Water System 1999 Construction Fund" (the "Construction Fund"), to be held and applied as provided in the following Section 12 of this Resolution. The Construction Fund shall be an account or accounts at such bank or banks as the Board may from time to time designate (hereinafter sometimes referred to, singularly and collectively, as the "Depository Bank").

Section 12. Construction Fund. Amounts on deposit in the Construction Fund shall be applied from time to time by the Board to the payment of the costs of acquiring, constructing and installing the Project, including without limitation planning, design and engineering costs, interest during construction, unpaid costs of issuance of the Bonds and reimbursements to the Board for Project costs previously paid.

The amount deposited in the Construction Fund shall, to the extent that it may cause the aggregate deposits of the Board in the Depository Bank to be in excess of the amount insured by the Federal Deposit Insurance Corporation ("FDIC"), be collaterally secured by direct obligations of or obligations guaranteed by the United States of America having a market value equivalent to such deposit, or the Depository Bank shall assist the Board in investing, for the credit of the Construction Fund, whatever portion of the Construction Fund is designated by the Chairman or Secretary-Treasurer in Investment Obligations as hereinafter defined in Section 14, having maturity dates, or being subject to retirement at the option of the holder, corresponding to the need for cash to pay costs of the Project as they come due; provided that for Construction Fund investment purposes only the Investment Obligations described in clause (ii) of Section 14 shall include obligations of any agency or instrumentality of the United States of America. All such investments, as well as all income therefrom, shall be carried to the credit of such Construction Fund.

Payments from the Construction Fund for costs of acquisition, construction and installation of the Project shall be made only upon vouchers approved by the engineer having charge of supervising such acquisition, construction and installation and countersigned by the Secretary-Treasurer or the Board's Assistant General Manager-Administration, such engineer to certify in each instance that the voucher represents a sum actually earned by and due to the proposed payee under a contract with the Board for work performed or materials furnished in connection with the Project, or represents a sum necessary to be expended for land or rights-of-way necessary to be acquired by the Board in connection with the Project, provided all checks drawn against the Construction Fund

shall be signed by the Secretary-Treasurer or other Board official duly authorized by the Board. No expenditure shall be made from the Construction Fund except for proper and authorized expenses relating to the acquisition, construction and installation of the Project (including design and engineering costs and interest during construction) in accordance with the plans and specifications prepared by the engineer and approved by the Board, for which contracts have been awarded or work has been authorized by the Board, or to pay any unpaid costs of issuance of the Bonds (as approved by the Secretary-Treasurer or the Board's Assistant General Manager-Administration). Pending disbursement for the authorized purposes, the Construction Fund shall be subject to a first and paramount lien and charge in favor of the holders of the Bonds.

After completion of the Project, as certified by the Secretary-Treasurer or the Board's Assistant General Manager-Administration, any balance then remaining on deposit in the Construction Fund shall, subject to any and all applicable legal requirements and compliance with applicable federal statutes and regulations necessary to assure the exclusion of interest on the Bonds from gross income for federal income tax purposes, upon order of the Chairman or Secretary-Treasurer be (a) expended to pay costs of improvements and additions to the System which may be outside the scope of the Project or (b) transferred to the 1989 Sinking Fund as a segregated subaccount and used to purchase (at 103 or less) Bonds, and such balance shall not be invested at a yield exceeding the yield of the Bonds

Section 13 Operation and Revenues of System, Funds and Accounts. From and after the delivery of the Bonds and any parity bonds issued under the provisions of this Resolution and so long as any of said bonds remain outstanding, the System shall be continuously operated by the Board as a revenue-producing and self-liquidating undertaking and the income and revenues from the System, together with all extensions, improvements or betterments thereto that may be made, shall be set aside, and are hereby pledged daily as collected, into a special and separate fund hereby created and designated the "Electric and Water Plant Board Electric and Water Revenue Fund" (the "Revenue Fund") to be used and apportioned, as follows:

(A) On or before the 20th day of each month there shall be withdrawn from the Revenue Fund and credited to a separate and special fund hereby created and designated as the "Operation and Maintenance Fund" a sum sufficient to pay the reasonably necessary costs of operating and maintaining the System during such month, including without limitation salaries, wages, cost of materials and supplies, power at wholesale and insurance for such month, and any deficit for the same arising in the preceding month.

(B) There shall be and there is hereby created a separate and special fund to be known as the "Electric and Water Plant Board Electric and Water Revenue Bonds Sinking Fund" (the "Sinking Fund"). The Sinking Fund shall comprise three accounts, the Interest Account, the Principal Account and the Debt Service Reserve Account, which are hereby irrevocably pledged and shall be used and applied for the following purposes. Money in the Interest Account shall be used solely for the payment of interest falling due on the Bonds and any additional parity bonds. Money in the Principal Account shall be used solely for the purpose of paying the principal of (and premium, if any, on) the Bonds and any additional parity bonds when due at maturity or pursuant to any call for redemption. The Debt Service Reserve Account shall be held for the benefit of the holders of all of the Bonds and

any additional parity bonds and shall be used solely for the purpose of paying principal of or interest on the Bonds and any parity bonds as to which there would otherwise be a default.

There shall be set aside into the Sinking Fund in equal monthly installments on or before the 20th day of each month, out of the Revenue Fund (subject to the priorities of the foregoing paragraph (A) of this Section 13) sufficient funds to pay when due the interest on and premium, if any, and principal of any outstanding bonds (including the Bonds) which by their terms are payable from the Sinking Fund. Such monthly payments into the Sinking Fund shall be made in the minimum amounts each month as follows:

1. An amount which together with other funds available for such purpose will be equal to at least one-sixth (1/6th) of the interest falling due on the Bonds on the next succeeding interest payment date shall be deposited in the Interest Account.
2. An amount which together with other funds available for such purpose will be equal to at least one-twelfth (1/12th) of the principal amount of the Bonds coming due on the next December 1 shall be deposited in the Principal Account.

In addition to the aforesaid monthly installments, during the first ten-year period from the date of issuance of the Bonds and any additional parity bonds permitted to be issued hereunder there shall be set aside from the Revenue Fund (subject to the foregoing priorities) into the Debt Service Reserve Account in equal monthly installments on or before the 20th day of each month a sufficient amount so that at the end of such ten-year period there will have been accumulated in the Debt Service Reserve Account an amount equal to the Reserve Amount, hereinafter defined; provided that no further payments into the Debt Service Reserve Account shall be made when and so long as the amount therein is equal to the Reserve Amount. Whenever any amount in the Debt Service Reserve Account is withdrawn, such withdrawn amount shall be made up from the first moneys thereafter available in the Revenue Fund (after the requirements of subparagraphs 1 and 2 above have been satisfied). The term "Reserve Amount" as used in this Resolution is defined as an amount of money equal to the lesser of (i) the highest amount required to be paid into the Interest Account and the Principal Account for account of the Bonds and any additional parity bonds in any 12-month period ending December 1, (ii) an amount equal to 125% of the average amount required to be paid into the Interest Account and the Principal Account for account of the Bonds and any additional parity bonds in each 12-month period ending December 1, and (iii) an amount equal to 10% of the proceeds of the Bonds and any additional parity bonds within the meaning of Section 148(d) of the United States Internal Revenue Code of 1986, as amended.

As and when additional parity bonds are issued provision shall be made for additional payments into the Sinking Fund so as to pay the interest on and principal of such additional parity bonds as and when the same become due and for increasing the monthly installments required to be paid into the Debt Service Reserve Account over the ten-year period from the date of issuance of the additional parity bonds on the same basis as provided in the next preceding paragraph hereof.

No further payments need be made into the Sinking Fund after and so long as the amount then held in the Sinking Fund, including the Debt Service Reserve Account, is equal to the entire amount

required for retiring all bonds then outstanding which are payable from the Sinking Fund and paying all interest that will accrue at the time of such retirement.

If for any reason there should be a failure to pay into the Sinking Fund the full amount above stipulated, then an amount equivalent to such deficiency shall be set apart and paid into the Sinking Fund from the first available income and revenues of the System or from the Depreciation Fund hereinafter created.

All moneys held in the Sinking Fund, including the Debt Service Reserve Account, shall be deposited in a bank or banks which are members of the Federal Deposit Insurance Corporation ("FDIC") and all such deposits which cause the aggregate deposits of the Board in any one bank to be in excess of the amount insured by the FDIC shall be continuously secured by a valid pledge of direct obligations of the United States of America having an equivalent market value. All or any part of the Sinking Fund may, provided that the Debt Service Reserve Account therein shall, be invested in Investment Obligations, as defined in Section 14 hereof, maturing or being subject to retirement at the option of the holder on such dates as the same may be needed for meeting interest and/or principal payments, and all such investments shall be carried to the credit of the particular account in the Sinking Fund which supplied the funds for such investments, but the income from such investments shall be credited to the Interest Account; provided, however, if the amount in the Debt Service Reserve Account is less than the Reserve Amount, income from investments in the Debt Service Reserve Account shall be credited to the Debt Service Reserve Account until the Reserve Amount is accumulated therein. Investment Obligations in the Debt Service Reserve Account shall be valued at cost.

The Sinking Fund shall be used solely and only and is hereby pledged for the purpose of paying principal of and interest and premium, if any, on the Bonds and any additional bonds ranking on a parity therewith that may be outstanding from time to time in accordance with the terms and provisions of this Resolution.

Notwithstanding the foregoing provisions of this Section 13(B) relating to the Debt Service Reserve Account, in lieu of the deposit of funds in the Debt Service Reserve Account, the Board may obtain a Debt Service Reserve Guaranty. Any Debt Service Reserve Guaranty shall be considered a deposit of funds in the Debt Service Reserve Account equal to the Debt Service Reserve Guaranty Coverage provided by the Debt Service Reserve Guaranty Agreement. As conditions precedent to delivery of a Debt Service Reserve Guaranty, the Board shall obtain (i) the Debt Service Reserve Guaranty, (ii) an opinion of counsel addressed to the Board stating that the delivery of such Debt Service Reserve Guaranty to the Board is authorized under this Resolution and complies with the terms hereof, and (iii) written evidence from a Rating Agency, if the Bonds and any additional parity bonds are then rated by such Rating Agency, that the Rating Agency has reviewed the proposed Debt Service Reserve Guaranty and that (a) the issuance of the Debt Service Reserve Guaranty to the Board and, (b) if a Debt Service Reserve Guaranty is then in effect with respect to the Debt Service Reserve Account, the substitution of the proposed Debt Service Reserve Guaranty for the Debt Service Reserve Guaranty then in effect, will not, by itself, result in a reduction or withdrawal of its rating on the Bonds and any additional parity bonds. If the Bonds and any additional parity bonds are insured by a bond insurer, the references to a Rating Agency in the preceding sentence shall be

and to mean such bond insurer and the substitution of the proposed Debt Service Reserve Guaranty shall not result in the cancellation of the bond insurance provided by such bond insurer.

The capitalized terms used in the preceding paragraph shall have the following meanings:

“Debt Service Reserve Guarantor” means the issuer of a Debt Service Reserve Guaranty.

“Debt Service Reserve Guaranty” means a letter of credit, insurance policy, surety bond or similar arrangement representing the irrevocable obligation of the Debt Service Reserve Guarantor to pay to or for the account of the Board upon request made by the Board or its designee up to an amount stated therein for application as provided in this Section 13(B).

“Debt Service Reserve Guaranty Agreement” means the reimbursement agreement, bond insurance agreement, loan agreement or similar agreement between the Board and a Debt Service Reserve Guarantor with respect to repayment of amounts advanced under the Debt Service Reserve Guaranty.

“Debt Service Reserve Guaranty Coverage” means the amount available at any particular time to be paid to or for the account of the Board under the terms of the Debt Service Reserve Guaranty.

“Debt Service Reserve Guaranty Limit” means the maximum aggregate amount available to be paid to or for the account of the Board under the terms of a Debt Service Reserve Guaranty.

“Rating Agency” means either Moody’s Investors Service, Inc. or Standard & Poor’s Rating’s Services, and their successors and assigns.

(C) In order to provide moneys which will be available for improvements and major repairs to and replacements and extensions of the System, a separate and special fund is hereby created, separate and apart from all other accounts and funds of the Board, and the same is hereby designated the “Depreciation Fund.” It is hereby recognized that the Board presently has on hand the sum of \$2,606,000, which amount is equal to six percent (6%) of the undepreciated book value of the System (based on the most recent audited financial statements of the System) and is hereby credited to the Depreciation Fund. Balances at any time on deposit in the Depreciation Fund may be expended for costs indicated in this paragraph. If and when it shall become necessary to make disbursements from the Depreciation Fund for authorized purposes, monthly transfers and deposits from the Revenue Fund to the Depreciation Fund shall be made (after meeting the requirements of the foregoing subsections (A) and (B) of this Section 13) until such time as a balance equal to six percent (6%) of the undepreciated book value of the System (based on the most recent audited financial statements of the System) shall have been accumulated therein, represented either by cash or the market value of investments, as hereinafter permitted. Upon the accumulation of such balance in such amount, the monthly transfers from the Revenue Fund may be suspended. To the extent amounts in the Depreciation Fund from time to time may exceed the foreseeable need for making disbursements therefrom, the same may be invested and reinvested by the Board in Investment Obligations, as defined in Section 14 hereof, which shall have a maturity date or be redeemable at the option of the holder within five years from the date of investment therein, and all income therefrom shall be

credited to the Depreciation Fund (or to the Revenue Fund at the election of the Board if the aforesaid minimum balance is on deposit in the Depreciation Fund) and any expenses or loss in connection therewith shall be charged to the Depreciation Fund. In the event there would otherwise be a default in the payment of interest on or principal of any bond or bonds outstanding under authority of this Resolution, amounts in the Depreciation Fund shall be withdrawn and applied to such extent as may be necessary in order to prevent such default, and any investments held for the account of the Depreciation Fund shall be converted into cash if and to the extent required for such purpose; but such withdrawal shall be deemed to be advances from the Depreciation Fund and the amount thereof shall be restored as soon as moneys are available.

(D) The remaining moneys in the Revenue Fund shall be used and applied to the extent necessary (1) to maintain a cash working fund equal to one-twelfth (1/12) of the gross income and revenues of the System during the preceding fiscal year; (2) to pay all other obligations authorized and incurred by the Board in the operation and maintenance of the System and furnishing of services and facilities thereby; (3) to pay such taxes, if any, as the Board may elect to pay to the City under the provisions of Section 96.179 of the Act; and (4) for any other lawful corporate purpose as permitted and provided by Section 96.182 of the Act.

The Board reserves the right from time to time to purchase bonds herein authorized or permitted to be issued in advance of maturity and to redeem such bonds pursuant to the pertinent redemption terms through the use and application of surplus income and revenues from the System and from excess funds in the Sinking Fund, provided no such purchase shall be made from the Sinking Fund at a price exceeding the redemption terms on the next succeeding redemption date; and all bonds so purchased or redeemed shall be canceled.

Section 14. Investments. As used in this Resolution, the term "Investment Obligations" shall mean any of the following, if and to the extent the following are legal investments for the moneys held in the funds and accounts established pursuant to this Resolution: (i) direct general obligations of, or obligations the payment of the principal of and interest on which are unconditionally guaranteed by, the United States of America, and any certificate or other evidence of an ownership interest in any such securities or in specified portions thereof consisting of the principal thereof or the interest thereon or any combination thereof; (ii) obligations of any agency or instrumentality of the United States of America; (iii) savings accounts, interest-bearing time deposits or certificates of deposit in any national bank or bank chartered in Kentucky authorized to engage in the banking business the deposits of which shall be insured by the FDIC and having a combined capital and surplus aggregating not less than Two Million Dollars (\$2,000,000); provided, however, that each such deposit shall be continuously secured (to the extent not insured by FDIC) by lodging with a separate bank or trust company approved by the Board, as custodian, collateral security in the form of obligations described in (i) or (ii) above having a market value (exclusive of accrued interest) at all times not less than the amount of such deposit, which collateral security shall be valued by the Board at least annually and must be unencumbered and not otherwise pledged and shall be subject to a perfected first lien for the benefit of the Board; (iv) repurchase agreements with banks described in (iii) above, continuously secured as provided in (iii) above; (v) money market funds composed of securities described in (i) and (ii) above and rated "AAA" by Standard and Poor's Ratings Services or Moody's Investors Service, Inc., provided that any such investment in money market funds shall not exceed six (6) months in

duration; and (vi) bonds, notes or certificates of indebtedness of the Commonwealth of Kentucky and its agencies and instrumentalities.

Section 15. Rebate Fund. The following terms when used hereinafter shall have the indicated meanings:

“Computation Period” means, with respect to the Bonds, the period of time over which Excess Earnings are required to be computed under Section 148(f) of the United States Internal Revenue Code of 1986, as amended (the “Code”), and applicable regulations thereunder.

“Cumulative Excess Earnings” means the amount of all Excess Earnings earned from the date of original delivery of the Bonds through the end of the relevant computation date, less the amount of any Excess Earnings paid to the United States pursuant to this Section.

“Excess Earnings” means an amount equal to the sum of (i) plus (ii) where:

(i) is the excess of

(a) the aggregate amount earned on all nonpurpose investments in which gross proceeds of the Bonds are invested (other than investments attributable to an excess described in this clause (i)), over

(b) the amount which would have been earned if such nonpurpose investments (other than amounts attributable to an excess described in this clause (i)) were invested at a rate equal to the yield on the Bonds; and

(ii) is any income attributable to the excess described in clause (i).

The sum of (i) plus (ii) shall be determined in accordance with Section 148(f) of the Code. As used herein, the terms “gross proceeds,” “nonpurpose investments” and “yield” have the meanings assigned to them for purposes of Section 148(f) of the Code.

The Board’s Electric and Water Revenue Bonds, Series 1999 Rebate Fund (the “Rebate Fund”) is hereby created. Amounts from time to time held in the Rebate Fund, if any, shall be invested in Investment Obligations (to the extent practicable), shall not be subject to the pledge of this Resolution, shall not constitute a part of the funds held for the benefit of the holders of the Bonds and shall be dedicated to the United States of America to the extent of any obligation on the part of the Board to rebate to the United States Cumulative Excess Earnings.

Within five days after the end of each Computation Period and within five days after the payment in full of all outstanding Bonds, the Board shall calculate the amount of Cumulative Excess Earnings as of the end of that Computation Period or the date of such payment, and shall also determine the amount then on deposit in the Rebate Fund. If the amount then on deposit in the Rebate Fund is in excess of the Cumulative Excess Earnings, the Board shall forthwith deposit that excess amount in the Sinking Fund. If the amount then on deposit in the Rebate Fund is less than the

Cumulative Excess Earnings, the Board shall within five days deposit in the Rebate Fund an amount sufficient to cause the Rebate Fund to contain an amount equal to the Cumulative Excess Earnings. Within 30 days after the end of the fifth anniversary date of the issuance of the Bonds and every such fifth anniversary date thereafter, the Board shall pay to the United States in accordance with Section 148(f) of the Code from the moneys then on deposit in the Rebate Fund an amount equal to 90% (or such greater percentage not in excess of 100% as the Board may direct) of the Cumulative Excess Earnings as of the end of such fifth anniversary date. Within 60 days after the payment in full of all outstanding Bonds, the Board shall pay to the United States in accordance with Section 148(f) of the Code from the moneys then on deposit in the Rebate Fund an amount equal to 100% of the Cumulative Excess Earnings as of the date of such payment and any moneys remaining in the Rebate Fund following such payment shall be paid to the Sinking Fund.

Section 16. Covenants to Bondholders. (A) While the Bonds or any parity bonds remain outstanding and unpaid, the rates and charges for all services rendered by the System shall be reasonable and just, taking into account and consideration the cost and value of the System and the cost of maintaining and operating the same, and the amounts necessary for the retirement of all bonds and the accruing interest on all such bonds as may be issued or permitted to be issued under the provisions of this Resolution and the payments provided to be made into the Depreciation Fund. Said rates will be fixed, maintained and, if necessary, adjusted from time to time so as to produce after costs of normal maintenance and operation, net revenues (as defined in Section 17 hereof) sufficient (1) to provide for the payment of the principal and interest maturing in the next fiscal year of the System on the Bonds and parity bonds, if any are issued under the restrictions and conditions set forth in Section 17 hereof, and to accumulate and maintain the Reserve Amount in the Debt Service Reserve Account as provided in Section 13 hereof; (2) to maintain the Depreciation Fund for account of the System in an amount equal to six percent (6%) of the undepreciated book value of the System; (3) to maintain a cash working fund equal to one-twelfth (1/12) of the gross income and revenues of the System during the preceding fiscal year; (4) to pay all other obligations authorized and incurred by the Board in the operation and maintenance of the System and the furnishing of services and facilities thereby; (5) to pay such taxes, if any, as the Board may elect to pay to the City under the provisions of Section 96.179 of the Kentucky Revised Statutes; and (6) to satisfy any other obligations or commitments authorized or incurred by the Board for any lawful corporate purpose as permitted and provided by Section 96.182 of the Act. The rates prevailing at any time will not be reduced except upon the basis of a written statement of a consulting engineer or firm of consulting engineers of national reputation, after necessary investigation, expressing the opinion that the net earnings of the System will not thereby be reduced below the level prescribed in the preceding sentence; and there shall be charged against all users of electric and water services rendered by or through the System, including the City, such rates and amounts for such services as shall be adequate to meet the requirements of this Section 16. Compensation for services rendered to the City shall be charged against the City and payment for the same from the corporate funds shall be made and shall be apportioned as other income and revenues.

(B) The Board hereby covenants and agrees with the holder or holders of the Bonds and any parity bonds permitted to be issued hereunder, or any of them, that it will faithfully and punctually perform all duties with reference to the System and the operation and maintenance thereof as required by the Constitution and laws of the Commonwealth of Kentucky, including the making and collecting

of reasonable and sufficient rates for services rendered thereby, and that the income and revenues of the System will be segregated and application thereof made into the respective funds as created and provided by this Resolution; and to maintain in good condition and continuously operate the System and to charge and collect such rates and charges for services rendered thereby so that the gross revenues will be sufficient at all times to provide for the payment of the operation and maintenance thereof, to make the prescribed payments into the Sinking Fund, including provision for the reserve therein, to create and maintain the Depreciation Fund as provided herein and to provide for all other authorized payments therefrom as provided in this Resolution.

(C) The Board hereby further covenants, binds and obligates itself and the City not to sell, lease, mortgage or in any manner dispose of any integral part of the System, including any and all extensions, additions and appurtenances thereto that may be made or constructed, until all the Bonds and any parity bonds permitted to be issued hereunder shall have been paid in full, both principal and interest; provided, however, that this covenant shall not be construed to prevent disposal of property by exchange for other property on the basis of a finding by the Board, after necessary investigation, that the property to be obtained through such exchange is of equal or greater value and utility than the property so disposed of and such exchange will not adversely affect the operations of the System or the income and revenues to be derived therefrom; nor shall be construed to prevent the sale, lease or other disposal of properties of the System which are found by the Board to be no longer necessary or useful in the operations of the System, provided that the proceeds, if any, received from the lease, sale or other disposition of any such property shall be paid either into the Depreciation Fund or into the Sinking Fund, but such payments shall not operate to reduce the amounts otherwise required to be paid into said funds.

Section 17. No Priority among Bonds: Issuance of Additional Bonds. The Bonds, together with any additional parity bonds issued under the restrictions and conditions hereinafter set forth, shall not be entitled to priority one over the other in the application of the income and revenues of the System regardless of the time or times of their issuance, it being the intention that there shall be no priority among such bonds, regardless of the fact that they may be actually issued and delivered at different times.

The Board hereby reserves the right and privilege of issuing additional bonds from time to time payable from the income and revenues of the System ranking on a parity with the Bonds (herein sometimes referred to as "additional parity bonds") in order to pay the costs of extensions, additions and improvements to the System and related costs, including without limitation providing funds for deposit in the Debt Service Reserve Account, provided that either of the conditions set forth in (i) or (ii) below is met.

(i) The net revenues of the System for the fiscal year preceding the year in which such parity bonds are to be issued were at least 120% of the maximum annual debt service requirements (for any year ending December 1) with respect to all Bonds and parity bonds which are then outstanding and the additional parity bonds then proposed to be issued. The term "net revenues" as herein used is defined as gross income and revenues of the System (including all payments to the Revenue Fund and interest earnings accruing to the Sinking Fund and the Depreciation Fund) less the sum of operating expenses, which shall include

salaries, wages, costs of maintenance and operation, materials and supplies, pumping, generating and development costs, power at wholesale, insurance, and such other expenses as are normally chargeable to costs of operation, maintenance and repairs under generally recognized accounting practices and principles, not including, however, any costs for capital expenses or allowances for depreciation or payments on account of interest or principal due on the Bonds and any additional parity bonds. Such showing of net revenues for such preceding fiscal year may be represented by the report of the auditors.

(ii) A statement is filed with the Secretary-Treasurer by (a) an independent certified public accountant or firm of certified public accountants not in the regular employ of the Board on a monthly salary basis or (b) an independent professional engineer or firm or firms of professional engineers not in the employ of the Board on a monthly salary basis, and of recognized excellent expertise and reputation in the fields of electric and water engineering and licensed in Kentucky, reciting the opinion based upon necessary investigation that the net revenues of the System as defined in (i) above for twelve (12) consecutive months out of the eighteen (18) months preceding the issuance of said additional parity bonds (with adjustments as hereinafter provided) were equal to at least 120% of the maximum annual debt service (for any year ending December 1) on the Bonds and any parity bonds then outstanding and the proposed additional parity bonds. The net revenues may be adjusted for the purpose of the foregoing computations to reflect any revision in the schedule of rates or charges being imposed at the time of the issuance of any such additional parity bonds, and also to reflect any increase in such net income and revenues by reason of the extensions, additions and improvements to the System the cost of which (in whole or in part) is to be paid through the issuance of such additional parity bonds and by reason of the investment of any proceeds of such additional parity bonds that are deposited in the Debt Service Reserve Account; but such adjustments to reflect an increase in net revenues by reason of extensions, additions and improvements to the System shall only be made if contracts for the immediate construction or acquisition of such extensions, additions and improvements have been or will be entered into prior to the issuance of such additional parity bonds. All such adjustments to reflect any revision of rates and charges or an increase in net revenues by reason of extensions, additions and improvements to the System shall be based upon written certification by (a) a professional engineer not in the employ of the Board on a monthly salary basis, or firm or firms of professional engineers, of recognized excellent expertise and reputation in the field of water engineering and licensed in Kentucky or (b) a certified public accountant or firm of certified public accountants.

The Board hereby further reserves the right and privilege of issuing additional parity bonds for the purpose of refunding the Bonds or any parity bonds, or any portion thereof, as may be outstanding, provided that before any additional parity bonds are issued for such purpose, there shall have been procured and filed with the Secretary-Treasurer a statement by an independent certified public accountant or firm of independent certified public accountants reciting the opinion based upon necessary investigation that after the issuance of such additional parity bonds, the net revenues, as adjusted and defined above, of the System for the fiscal year preceding the date of issuance of such additional parity bonds, after taking into account the revised Reserve Amount resulting from the issuance of such additional parity bonds and from the elimination of the bonds being refunded thereby,

are equal to not less than 120% of the maximum annual debt service (for any year ending December 1) on the Bonds and any parity bonds then outstanding and the proposed additional parity bonds and calculated in the manner specified above.

The interest payment dates for all such additional parity bonds shall be semiannually on June 1 and December 1 of each year, and the principal maturities thereof shall be on December 1 of the year in which any such principal is scheduled to become due.

The additional parity bonds, the issuance of which is restricted and conditioned by this Section, shall be understood to mean bonds payable from the income and revenues of the System on a parity with the Bonds, and shall not be deemed to include nor prohibit the issuance of other obligations, the security and source of payment of which is subordinate and subject to the priority of the payments into the Sinking Fund for account of the Bonds and any parity bonds.

Section 18. Additional Covenants of Board. (A) The Board covenants and agrees that so long as the Bonds or any parity bonds are outstanding it will keep its operations and all buildings and all machinery and equipment therein, constituting a part of the System, insured to the extent insurable under a policy or policies of a responsible insurance company or companies authorized and qualified under the laws of Kentucky to assume such risks and in amounts and of the character customarily carried by municipal utilities in similar operations. The proceeds of all such insurance shall be available for the repair, replacement and reconstruction of damaged or destroyed property. The Board further covenants and agrees in like manner to carry public liability and property damage insurance covering such risks and for such amounts as the Board determines from time to time to be necessary or advisable by reason of the character and extent of its operations. If the insurance proceeds are in excess of the amount required for making good the loss or damage in respect of which such proceeds are received by repairing, replacing and reconstructing the property damaged or destroyed, any balance remaining shall be paid into the Sinking Fund or the Depreciation Fund, and if for any reason the insurance proceeds are insufficient for the repair, replacement and reconstruction of the damaged or destroyed property, any deficiency may be supplied from any moneys legally available to the Board for such purposes.

(B) The Board hereby covenants and agrees that it will keep and maintain proper books and accounts adapted to the System, which books and accounts will show the several items of receipts and disbursements and the same shall be audited annually by a recognized independent firm of certified public accountants; and in each annual audit report such accountants shall be instructed to comment on the performances of the Board during the audit period as compared with the requirements set forth in this Resolution. The balance sheet and the profit and loss statement of the System as certified by such accountants shall be generally available to the holder or holders of any Bonds upon their written request.

Section 19. Tax Covenants and Representations. The Board certifies, covenants and agrees to and for the benefit of the Bondholders that so long as any of the Bonds remain outstanding, moneys on deposit in any fund or account in connection with the Bonds, whether or not such moneys were derived from the proceeds of the sale of the Bonds or from any other sources, will not be invested or used in a manner which will cause the Bonds to be "arbitrage bonds" within the meaning

of Sections 103(b)(2) and 148 of the United States Internal Revenue Code of 1986, as amended (the "Code"), and any lawful Income Tax Regulations issued or proposed thereunder, as the same presently exist, or may from time to time hereafter be amended, supplemented or revised. The Chairman, Vice Chairman and/or Secretary-Treasurer as the officers of the Board charged with the responsibility for issuing the Bonds are authorized and directed, for and on behalf of the Board, to execute all certificates and other documents that may be required for evidencing compliance with federal tax rules, and any representations, certifications and covenants contained in such certificates and other documents so executed shall be deemed to constitute representations, certifications and covenants of the Board.

The Board further represents, warrants, agrees, covenants and certifies as follows:

(A) Within the meaning of Section 141 of the Code and the Income Tax Regulations issued thereunder, over the term of the Bonds (i) less than 10% of the proceeds of the Bonds, if any, will be applied for any private business use, and the payment of principal of or interest on less than 10% of the amount of the Bonds, if any, will be secured directly or indirectly by any interest in property used for a private business use, or payments in respect of such property, or will be derived directly or indirectly from payments (whether or not to the Board) in respect of such property; (ii) at least 90% of the proceeds applied for a governmental use of the Board; (iii) any private business use of the System will be related to such governmental use of the Board and will not be unrelated or disproportionate; and (iv) none of the proceeds of the Bonds will be used, directly or indirectly, to make or finance loans to private persons. It is reasonably expected that over the term of the Bonds (a) the System will be available for general public use, in that it will be reasonably available for use by natural persons not engaged in a trade or business on the same basis as any other person or entity, (b) no nongovernmental person will have any special legal entitlement to use the System, and (c) there will be no direct or indirect payments made with respect to the System or the security of the Bonds by any persons or entities other than payments by the general public as described in clause (a) above.

(B) It is reasonably expected at least 15% of the proceeds (including investment proceeds) of the Bonds will be spent for the governmental purposes of the issue within six months from the date the Bonds are issued, at least 60% of such proceeds will be spent for such purposes within one year from such date, and at least 100% of such proceeds will be spent within 18 months from such date. The Board will take all action necessary to comply with the arbitrage rebate requirements of Section 148(f) of the Code in respect of the Bonds.

(C) It is reasonably expected that during the term of the Bonds the System will not be disposed of, provided, however, should there be any disposition of any personal property constituting a part of the System because it is no longer suitable for its governmental purpose, it is reasonably expected that the fair market value of such personal property will not exceed 25% of its cost.

(D) The weighted average maturity of the Bonds does not exceed 120% of the weighted average useful life of the facilities financed or refinanced by the Bonds.

(E) The Bonds are not federally guaranteed within the meaning of Section 149(b) of the Code.

(F) The Board will comply with the information reporting requirements of Section 149(e) of the Code.

(G) The Board will not use or permit the use of any of the funds provided by the Bonds in such manner as to, or take or omit to take any action which would, impair the exclusion from gross income for federal income tax purposes of interest on the Bonds. The Board shall at all times do and perform all acts and things permitted by law and necessary or desirable in order to assure that interest paid by the Board on the Bonds shall, for the purposes of federal income taxation, be excludable from gross income.

Section 20. Defeasance. The Board reserves the right at any time to cause the pledge of this Resolution securing any Bonds to be defeased and released by paying an amount into an escrow fund sufficient, when invested (or sufficient without such investment, as the case may be) in direct obligations of the United States Government to assure the availability in such escrow fund of an adequate amount (a) to call for redemption and to redeem and retire all of such Bonds, both as to principal and as to interest, on the next or any optional redemption date, including all costs and expenses in connection therewith, and to pay all principal and interest falling due on such Bonds to and on said date, or (b) to pay all principal and interest requirements on such Bonds as same mature, without redemption in advance of maturity, the determination of whether to defease under (a) or (b) or both to be made by the Board. Such United States Government obligations shall have such maturities as to assure that there will be sufficient funds for such purpose. If such defeasance is to be accomplished pursuant to (a), the Board shall take all steps necessary to publish notice of the redemption of such Bonds on the applicable redemption date. Upon the proper amount of United States Government obligations being placed in escrow and so pledged, the pledge of this Resolution securing such Bonds shall be automatically fully defeased and released without any further action being necessary.

The immediately foregoing provisions are subject to the limitation that no such termination and release of the pledge of this Resolution shall be accomplished through the use of any funds or investments which, in the opinion of the Board's Bond Counsel, would adversely affect the exclusion of interest on any such Bonds from gross income for federal income tax purposes.

Section 21. Sale of Bonds. The Chairman is authorized to approve, execute and cause to be published in accordance with Chapter 424 of the Kentucky Revised Statutes an appropriate form of Notice of Bond Sale soliciting sealed, competitive bids for the purchase of all the Bonds, such bids to be received in the office of the Assistant General Manager-Administration of the Board until a fixed time on a day the Chairman may determine, after which fixed time the sealed competitive bids heretofore received in said office shall be opened by him and then referred to the Chairman, Vice Chairman or Secretary-Treasurer for official action. Such Notice of Bond Sale shall be in such form as may be prepared by the Board's Bond Counsel and recommended by the Board's Financial Advisor in connection with the issuance of the Bonds.

The public offering of the Bonds shall be upon the following terms and conditions and such other terms and conditions as the Chairman may determine:

(A) Bids shall be for the entire issue and shall be submitted upon an Official Bid Form in order to provide for uniformity in submission of bids and ready determination of the best bid.

(B) Bidders shall be required to bid not less than 98.25% of par plus accrued interest from the date of the Bonds to the date of delivery; provided that upon the recommendation of the Financial Advisor, the Chairman is authorized to approve a change in the required minimum and/or maximum bid price, and also to change the date and hour of the sale.

(C) No good faith check will be required to accompany a bid, but the successful bidder shall be required to wire transfer to Farmers Bank & Capital Trust Co., Frankfort, Kentucky, for the credit of the Board, an amount equal to 2% of the principal amount of Bonds awarded by the close of the business day following the day of award of the Bonds. Such good faith amount will be applied (without interest) to the purchase price upon delivery of the Bonds.

(D) Bidders have the option of specifying that all of the principal amount of Bonds maturing on any two or more consecutive dates given in the schedule in Section 3 hereof may, in lieu of maturing on each of such dates, be considered to comprise one maturity of Bonds ("Term Bonds") scheduled to mature on the latest of such dates and be subject to mandatory sinking fund redemption at par in the manner described in Section 4 hereof on each of the dates and in the principal amounts as given in said schedule, except for the principal amount of Bonds scheduled to mature on the date of maturity of the Term Bonds, which shall mature on such date. Bidders may specify one or more of such Term Bonds.

(E) Bidders must stipulate an interest rate or rates in a multiple of 1/8 or 1/20 of 1%. There is no limit on the number of different interest rates which may be specified by any bidder, subject to compliance with the other bidding conditions, provided that interest rates must be on an ascending scale, in that the rate for Bonds of any maturity may not be less than the rate stipulated for any preceding maturity, and all Bonds of the same maturity shall bear the same and a single interest rate from the date thereof to maturity.

(F) The right to reject bids for any reason deemed advisable by the Board, acting by and through the Chairman, Vice Chairman or Secretary-Treasurer, and the right to waive any possible informalities or irregularities in any bid which, in the judgment of the Board, acting by and through the Chairman, Vice Chairman or Secretary-Treasurer, shall be minor or immaterial are expressly reserved.

(G) CUSIP identification numbers may be printed on the Bonds at the request of the purchaser. Neither the failure to print a CUSIP number on any Bonds nor any error with respect thereto shall constitute cause for a failure or refusal by the purchaser thereof to accept delivery of and pay for the Bonds in accordance with the terms of the purchase agreement.

(H) The determination of the best bid will be made on the basis of all bids submitted for exactly \$13,160,000 of Bonds offered for sale under the terms and conditions herein specified. The Board, acting by and through the Chairman, Vice Chairman or Secretary-Treasurer, will upon the receipt of bids for the Bonds accept a bid or reject such bids; provided, however, the Board, acting

by and through the Chairman, Vice Chairman or Secretary-Treasurer, reserves the right to increase or to decrease by an amount not exceeding \$500,000 (in \$5,000 denominations) the total amount of Bonds sold to such best bidder by increasing or decreasing any of the stipulated principal maturities. In the event of any such adjustment, no rebidding or recalculation of the bid submitted will be required or permitted. The price at which such adjusted amount of Bonds will be sold will be at the same price per \$1,000 of Bonds as the price bid per \$1,000 for the \$13,160,000 of Bonds.

Further, upon determination of the best bid, the Board, acting by and through the Chairman, Vice Chairman or Secretary-Treasurer, shall have the right within its sole discretion, without increasing or decreasing the aggregate principal amount of the Bonds sold, to increase or decrease (in increments of \$5,000) the amount of any annual principal maturities in order to promote level debt service on the Bonds. In the event of any such adjustments, no rebidding or recalculation of a submitted bid will be required or permitted.

It shall not be necessary that the published Notice of Bond Sale set forth any or all of the special conditions stated herein, but the substance thereof shall be disclosed to prospective bidders either in the Notice of Bond Sale, the Official Terms and Conditions of Bond Sale or the Official Bid Form. The Chairman and/or Secretary-Treasurer are authorized in connection with the Bond sale to sign and cause to be furnished to any interested party upon request an Official Terms and Conditions of Bond Sale containing the above conditions, together with additional requirements and information relating to the sale and delivery of the Bonds, and giving a detailed description of the Bonds, all calculated to bring about uniformity in bidding.

Suggested forms of Notice of Bond Sale, Official Terms and Conditions of Bond Sale and Official Bid Form having been prepared and submitted according to the recommendation of the Board's Financial Advisor by Bond Counsel, and the same having been examined by the Board and found to be in order, the same are hereby approved and adopted for use in connection with the Bond sale.

In addition, in connection with the Bond sale the Board has caused or is causing to be prepared its preliminary Official Statement (the "Official Statement"), setting forth relevant information concerning the sale and issuance of the Bonds, including, *inter alia*, financial data relating to the System. The Official Statement and the use thereof by the Board in offering and selling the Bonds is hereby expressly approved, the Board, through certain of its officials and employees, having reviewed the Official Statement and having found the factual statements and the data therein to be accurate, and the Chairman is authorized to sign the same on behalf of the Board, with such modifications as may be necessary or desirable and approved by the Chairman, as evidenced by such execution. The Official Statement shall be supplemented following sale of the Bonds, and the Chairman is authorized to approve and sign such supplemented or final Official Statement on behalf of the Board. The Official Statement is in a form "deemed final" by the Board for purposes of SEC Rule 15c2-12(b)(1) but, as aforesaid, is subject to supplementation and completion following sale of the Bonds.

Upon the date and at the hour set forth for the opening of purchase bids, as provided in the instruments hereinabove approved, the sealed bids theretofore received by the Assistant General

Manager-Administration of the Board shall be publicly opened and examined by the Assistant General Manager-Administration, and shall then be referred to the Board's Financial Advisor for assistance in determining the best bid. If there shall be one or more bids which conform in all respects to the prescribed terms and conditions, the same shall be compared and the Chairman, Vice Chairman or Secretary-Treasurer, acting on behalf of the Board, will accept the best of such bids, as measured in terms of the lowest net interest cost to the Board, subject to the terms prescribed in the Official Terms and Conditions of Bond Sale. If upon the basis of the foregoing the Board accepts a purchase bid for the Bonds, such acceptance shall be evidenced by the completion of and execution of the acceptance on the Official Bid Form of the successful bidder by the Chairman, Vice Chairman or Secretary-Treasurer, a copy of which document shall be filed in the official records of the Board, provided that the net average interest rate (i.e., net interest cost) on the Bonds shall not exceed 6.5% per annum. The principal amount of the Bonds, principal maturities and interest rates shall be as set out in said completed and executed Official Bid Form without further action of the Board.

Section 22. Bondholders' Rights and Remedies. As provided in Section 96.184 of the Act, any holder or holders of Bonds shall have the right, in addition to all other rights:

(A) By action in court, to enforce his or their rights against the Board, and any other proper officer, agent or employee of the Board, including without limitation the right to require the Board, and any proper officer, agent or employee of the Board, to fix and collect rates and charges adequate to carry out any agreement as to, or pledge of, revenues from the System, and to require the Board, and any officer, agent or employee of the Board, to carry out any other covenants or agreements and to perform its and their duties under the Act.

(B) By action in equity, to enjoin any act or thing which may be unlawful or a violation of the rights of the holder of Bonds.

If there is a default in the payment of the principal or interest of any Bonds, any court having jurisdiction may, upon the petition of the holders of not less than twenty-five percent (25%) of the outstanding Bonds, appoint a receiver to administer the System on behalf of the Board, with power to charge and collect rates sufficient to provide for the payment of any bonds or obligations outstanding against the System and for the payment of the operating expenses and to apply the income and revenues in conformity with the Act.

Section 23. Resolution as Contract. The provisions of this Resolution shall constitute a contract between the Board and the holders of the Bonds and any additional parity bonds, and after the issuance of any of said bonds no material change, variation or alteration of any kind in the provisions of this Resolution shall be made in any manner without the consent of such holders and except as herein provided, until such time as all of said bonds issued hereunder and interest thereon have been paid or provided for in full by defeasance as provided in Section 20 hereof or as otherwise provided herein.

Section 24. Continuing Disclosure. Prior to the issuance of the Bonds, the Board shall execute a Continuing Disclosure Certificate dated the date of issuance and delivery of the Bonds, which document, as originally executed and as it may be amended from time to time in accordance

with the terms thereof, is hereinafter referred to as the "Continuing Disclosure Certificate." The Board hereby covenants and agrees that it will comply with and carry out all of the provisions of the Continuing Disclosure Certificate. Notwithstanding any other provision of this Resolution, failure of the Board to comply with the Continuing Disclosure Certificate shall not be considered an event of default under this Resolution; however, any holder of a Bond may take such action as may be necessary to obtain specific performance by court order to cause the Board to comply with its obligations under this Section.

Section 25. Holidays. If the date for making any payment or the last date for performance of any act or the exercising of any right, as provided in this Resolution, is not a business day for the Paying Agent and Bond Registrar, such payment may be made or act performed or right exercised on the next succeeding business day with the same force and effect as if done on the nominal date provided in this Resolution, and no interest shall accrue for the period after such nominal date.

Section 26. Severability. If any section, paragraph, clause or provision of this Resolution shall be held to be invalid or ineffective for any reason, the remainder of this Resolution shall remain in full force and effect, it being expressly hereby found and declared that the remainder of this Resolution would have been adopted despite the invalidity of such section, paragraph, clause or provision.

Section 27. Miscellaneous Provisions. (A) All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, hereby repealed.

(B) This Resolution shall take effect immediately upon its adoption as provided by law.

(C) The captions or headings in this Resolution, and in the Table of Contents preceding this Resolution, are for convenience only and in no way define, limit or describe the scope or intent of any provisions or sections of this Resolution.

ADOPTED BY THE ELECTRIC AND WATER PLANT BOARD OF THE CITY OF FRANKFORT, KENTUCKY, at a meeting held on the 30th day of November, 1999, signed by the Chairman, attested by the Secretary-Treasurer, and declared to be in full force and effect.

E. Brueckman
Chairman

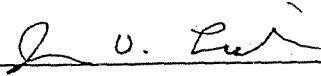
ATTEST:

J. O. Lee
Secretary-Treasurer

CERTIFICATION

The undersigned, Secretary-Treasurer of the Electric and Water Plant Board of the City of Frankfort, Kentucky (the "Board"), hereby certifies that the foregoing is a true, complete and correct copy of a Resolution duly adopted by the Board at a properly convened meeting of the Board held on the 30th day of November, 1999, as shown by the official records of the Board in my custody and under my control, and that said Resolution is in full force and effect.

WITNESS my hand this 28th day of December, 1999.



Secretary-Treasurer

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RESOLUTION/MUNICIPAL ORDER NO. 7, 1999 SERIES

A RESOLUTION/MUNICIPAL ORDER RELATING TO THE FINANCING AND REFINANCING OF IMPROVEMENTS AND ADDITIONS TO THE COMBINED ELECTRIC AND WATER SYSTEM OF THE ELECTRIC AND WATER PLANT BOARD OF THE CITY OF FRANKFORT, KENTUCKY

WHEREAS, the Electric and Water Plant Board of the City of Frankfort, Kentucky (the "Board"), established by the City of Frankfort, Kentucky (the "City"), operates, manages and controls a combined and consolidated municipal electric and water system (the "System") for the benefit of the citizens and residents of the City and its environs, as provided by Sections 96.171 through 96.188 of the Kentucky Revised Statutes; and

WHEREAS, by Resolution to be adopted on November 30, 1999 (the "Board Resolution"), the Board plans to authorize the issuance of \$13,160,000 principal amount (subject to adjustment) of the Board's Electric and Water Revenue Bonds, Series 1999 (the "Bonds"), for the purpose of financing and refinancing improvements and additions to the System, which Board Resolution has been duly considered by the City at the request of the Board, inasmuch as by statute the City is vested with title to the System;

NOW, THEREFORE, BE IT RESOLVED AND ORDERED BY THE COMMISSION OF THE CITY OF FRANKFORT, KENTUCKY, AS FOLLOWS:

Section 1. The facts and statements contained in the foregoing preamble of this Resolution/Municipal Order, including the terms defined therein, are hereby affirmed and incorporated as a part of this Resolution/Municipal Order.

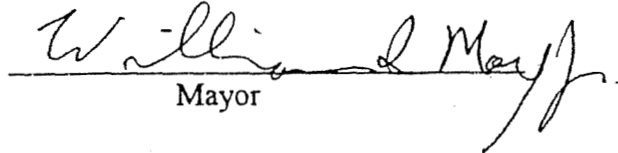
Section 2. All ordinances and resolutions heretofore adopted and all provisions heretofore made for the supervision, management and control of the operation, maintenance and improvement of the System by the Board are hereby ratified and confirmed.

Section 3. The City hereby consents to and approves the acquisition, construction and installation of the improvements and additions to the System and the issuance of the Bonds, all as provided in and in accordance with the terms of the Board Resolution, provided that the approval and consent herein given shall not in any manner constitute or be construed as an adoption or warranty on the part of the City of the Bonds, and the Bonds and the obligations of the Board under the Board Resolution shall be special and limited obligations only of the Board, which is a separate municipal corporation and political subdivision of the state, payable solely from the revenues of the System and shall not constitute obligations of the City in any respect.

Section 4. If any section, paragraph, clause and provision of this Resolution/Municipal Order shall be held invalid, the invalidity of such section, paragraph, clause or provision shall not affect any of the remaining provisions.

Section 5. This Resolution/Municipal Order shall be in full force and effect from and after its adoption as provided by law.

Adopted on November 22, 1999.



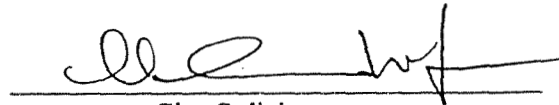
Mayor

ATTEST:




City Clerk

Summary: This Resolution/Municipal Order approves and consents to improvements and additions to the municipal combined electric and water system of the Electric and Water Plant Board of the City of Frankfort, Kentucky, and the Board's financing and refinancing of such improvements and additions by issuance of its revenue bonds, all as provided in a Resolution of the Board; provided that the City is not obligated in any respect for the payment of the revenue bonds, which are obligations of the Board only.



City Solicitor

I certify that the foregoing is a true and correct copy of Resolution No. 7, 1999 Series, as adopted by the Board of Commissioners at its November 22, 1999, regular meeting



City Clerk
11/23/99

**FRANKFORT ELECTRIC AND WATER PLANT BOARD
SCHEDULE OF PRINCIPAL AND INTEREST PAYMENTS
ON THE 1999 BOND ISSUE**

PAY DATE	PRINC	INT	TOTAL	PRINCIPAL BAL
6/1/2000		\$ 351,378.13	\$ 351,378.13	
12/1/2000	\$ 385,000.00	\$ 351,378.13	\$ 736,378.13	\$ 12,775,000.00
6/1/2001		\$ 341,560.63	\$ 341,560.63	
12/1/2001	\$ 405,000.00	\$ 341,560.63	\$ 746,560.63	\$ 12,370,000.00
6/1/2002		\$ 331,233.13	\$ 331,233.13	
12/1/2002	\$ 425,000.00	\$ 331,233.13	\$ 756,233.13	\$ 11,945,000.00
6/1/2003		\$ 320,342.50	\$ 320,342.50	
12/1/2003	\$ 445,000.00	\$ 320,342.50	\$ 765,342.50	\$ 11,500,000.00
6/1/2004		\$ 308,939.38	\$ 308,939.38	
12/1/2004	\$ 470,000.00	\$ 308,939.38	\$ 778,939.38	\$ 11,030,000.00
6/1/2005		\$ 296,895.63	\$ 296,895.63	
12/1/2005	\$ 495,000.00	\$ 296,895.63	\$ 791,895.63	\$ 10,535,000.00
6/1/2006		\$ 284,211.25	\$ 284,211.25	
12/1/2006	\$ 520,000.00	\$ 284,211.25	\$ 804,211.25	\$ 10,015,000.00
6/1/2007		\$ 270,886.25	\$ 270,886.25	
12/1/2007	\$ 550,000.00	\$ 270,886.25	\$ 820,886.25	\$ 9,465,000.00
6/1/2008		\$ 256,586.25	\$ 256,586.25	
12/1/2008	\$ 580,000.00	\$ 256,586.25	\$ 836,586.25	\$ 8,885,000.00
6/1/2009		\$ 241,361.25	\$ 241,361.25	
12/1/2009	\$ 610,000.00	\$ 241,361.25	\$ 851,361.25	\$ 8,275,000.00
6/1/2010		\$ 225,348.75	\$ 225,348.75	
12/1/2010	\$ 640,000.00	\$ 225,348.75	\$ 865,348.75	\$ 7,635,000.00
6/1/2011		\$ 208,548.75	\$ 208,548.75	
12/1/2011	\$ 675,000.00	\$ 208,548.75	\$ 883,548.75	\$ 6,960,000.00
6/1/2012		\$ 190,830.00	\$ 190,830.00	
12/1/2012	\$ 715,000.00	\$ 190,830.00	\$ 905,830.00	\$ 6,245,000.00
6/1/2013		\$ 171,882.50	\$ 171,882.50	
12/1/2013	\$ 755,000.00	\$ 171,882.50	\$ 926,882.50	\$ 5,490,000.00
6/1/2014		\$ 151,497.50	\$ 151,497.50	
12/1/2014	\$ 795,000.00	\$ 151,497.50	\$ 946,497.50	\$ 4,695,000.00
6/1/2015		\$ 129,635.00	\$ 129,635.00	
12/1/2015	\$ 840,000.00	\$ 129,635.00	\$ 969,635.00	\$ 3,855,000.00
6/1/2016		\$ 106,535.00	\$ 106,535.00	
12/1/2016	\$ 885,000.00	\$ 106,535.00	\$ 991,535.00	\$ 2,970,000.00
6/1/2017		\$ 82,197.50	\$ 82,197.50	
12/1/2017	\$ 935,000.00	\$ 82,197.50	\$ 1,017,197.50	\$ 2,035,000.00
6/1/2018		\$ 56,485.00	\$ 56,485.00	
12/1/2018	\$ 990,000.00	\$ 56,485.00	\$ 1,046,485.00	\$ 1,045,000.00
6/1/2019		\$ 29,260.00	\$ 29,260.00	
12/1/2019	\$ 1,045,000.00	\$ 29,260.00	\$ 1,074,260.00	\$ -
	\$ 13,160,000.00	\$ 8,711,228.80		

**FRANKFORT ELECTRIC AND WATER PLANT BOARD
SCHEDULE OF MONTHLY DEPOSITS
PRINCIPAL, INTEREST AND SINKING FUND
1999 BOND ISSUE**

Jul-06	\$ 47,368.54	\$ 43,333.33	\$ 90,701.87	\$ 8,999.50	\$ 99,701.37	
Aug-06	\$ 47,368.54	\$ 43,333.33	\$ 90,701.87	\$ 8,999.50	\$ 99,701.37	
Sep-06	\$ 47,368.54	\$ 43,333.33	\$ 90,701.87	\$ 8,999.50	\$ 99,701.37	
Oct-06	\$ 47,368.54	\$ 43,333.33	\$ 90,701.87	\$ 8,999.50	\$ 99,701.37	
Nov-06	\$ 47,368.54	\$ 43,333.33	\$ 90,701.87	\$ 8,999.50	\$ 99,701.37	
Dec-06	\$ 45,147.75	\$ 45,833.35	\$ 90,981.10	\$ 8,999.50	\$ 99,980.60	
Jan-07	\$ 45,147.70	\$ 45,833.33	\$ 90,981.03	\$ 8,999.50	\$ 99,980.53	
Feb-07	\$ 45,147.70	\$ 45,833.33	\$ 90,981.03	\$ 8,999.50	\$ 99,980.53	
Mar-07	\$ 45,147.70	\$ 45,833.33	\$ 90,981.03	\$ 8,999.50	\$ 99,980.53	
Apr-07	\$ 45,147.70	\$ 45,833.33	\$ 90,981.03	\$ 8,999.50	\$ 99,980.53	
May-07	\$ 45,147.70	\$ 45,833.33	\$ 90,981.03	\$ 8,999.50	\$ 99,980.53	
Jun-07	\$ 45,147.75	\$ 45,833.35	\$ 90,981.10	\$ 8,999.50	\$ 99,980.60	
			\$ 1,090,376.70	\$ 107,994.00	\$ 1,198,370.70	
Jul-07	\$ 45,147.70	\$ 45,833.33	\$ 90,981.03	\$ 8,986.50	\$ 99,967.53	
Aug-07	\$ 45,147.70	\$ 45,833.33	\$ 90,981.03	\$ 8,986.50	\$ 99,967.53	
Sep-07	\$ 45,147.70	\$ 45,833.33	\$ 90,981.03	\$ 8,986.50	\$ 99,967.53	
Oct-07	\$ 45,147.70	\$ 45,833.33	\$ 90,981.03	\$ 8,986.50	\$ 99,967.53	
Nov-07	\$ 45,147.70	\$ 45,833.33	\$ 90,981.03	\$ 8,986.50	\$ 99,967.53	
Dec-07	\$ 42,764.40	\$ 48,333.35	\$ 91,097.75	\$ 8,986.50	\$ 100,084.25	
Jan-08	\$ 42,764.37	\$ 48,333.33	\$ 91,097.70	\$ 8,986.50	\$ 100,084.20	
Feb-08	\$ 42,764.37	\$ 48,333.33	\$ 91,097.70	\$ 8,986.50	\$ 100,084.20	
Mar-08	\$ 42,764.37	\$ 48,333.33	\$ 91,097.70	\$ 8,986.50	\$ 100,084.20	
Apr-08	\$ 42,764.37	\$ 48,333.33	\$ 91,097.70	\$ 8,986.50	\$ 100,084.20	
May-08	\$ 42,764.37	\$ 48,333.33	\$ 91,097.70	\$ 8,986.50	\$ 100,084.20	
Jun-08	\$ 42,764.40	\$ 48,333.35	\$ 91,097.75	\$ 8,986.50	\$ 100,084.25	
			\$ 1,092,589.15	\$ 107,838.00	\$ 1,200,427.15	
Jul-08	\$ 42,764.37	\$ 48,333.33	\$ 91,097.70	\$ 8,986.50	\$ 100,084.20	
Aug-08	\$ 42,764.37	\$ 48,333.33	\$ 91,097.70	\$ 8,986.50	\$ 100,084.20	
Sep-08	\$ 42,764.37	\$ 48,333.33	\$ 91,097.70	\$ 8,986.50	\$ 100,084.20	
Oct-08	\$ 42,764.37	\$ 48,333.33	\$ 91,097.70	\$ 8,986.50	\$ 100,084.20	
Nov-08	\$ 42,764.37	\$ 48,333.33	\$ 91,097.70	\$ 8,986.50	\$ 100,084.20	
Dec-08	\$ 40,226.90	\$ 50,833.35	\$ 91,060.25	\$ 8,986.50	\$ 100,046.75	
Jan-09	\$ 40,226.87	\$ 50,833.33	\$ 91,060.20	\$ 8,986.50	\$ 100,046.70	
Feb-09	\$ 40,226.87	\$ 50,833.33	\$ 91,060.20	\$ 8,986.50	\$ 100,046.70	
Mar-09	\$ 40,226.87	\$ 50,833.33	\$ 91,060.20	\$ 8,986.50	\$ 100,046.70	
Apr-09	\$ 40,226.87	\$ 50,833.33	\$ 91,060.20	\$ 8,986.50	\$ 100,046.70	
May-09	\$ 40,226.87	\$ 50,833.33	\$ 91,060.20	\$ 8,986.50	\$ 100,046.70	
Jun-09	\$ 40,226.90	\$ 50,833.35	\$ 91,060.25	\$ 8,986.50	\$ 100,046.75	
			\$ 1,092,910.00	\$ 107,838.00	\$ 1,200,748.00	
Jul-09	\$ 40,226.87	\$ 50,833.33	\$ 91,060.20	\$ 8,989.50	\$ 100,049.70	
Aug-09	\$ 40,226.87	\$ 50,833.33	\$ 91,060.20	\$ 8,989.50	\$ 100,049.70	
Sep-09	\$ 40,226.87	\$ 50,833.33	\$ 91,060.20	\$ 8,989.50	\$ 100,049.70	
Oct-09	\$ 40,226.87	\$ 50,833.33	\$ 91,060.20	\$ 8,989.50	\$ 100,049.70	
Nov-09	\$ 40,226.87	\$ 50,833.33	\$ 91,060.20	\$ 8,655.50	\$ 99,715.70	\$ 1,078,380.00
Dec-09	\$ 37,558.15	\$ 53,333.35	\$ 90,891.50	\$ -	\$ 90,891.50	target amt for rev
Jan-10	\$ 37,558.12	\$ 53,333.33	\$ 90,891.45	\$ -	\$ 90,891.45	bond sinking fund
Feb-10	\$ 37,558.12	\$ 53,333.33	\$ 90,891.45	\$ -	\$ 90,891.45	(see 1999 bond
Mar-10	\$ 37,558.12	\$ 53,333.33	\$ 90,891.45	\$ -	\$ 90,891.45	transcript sect 19
Apr-10	\$ 37,558.12	\$ 53,333.33	\$ 90,891.45	\$ -	\$ 90,891.45	pg 17 & sect 19
May-10	\$ 37,558.12	\$ 53,333.33	\$ 90,891.45	\$ -	\$ 90,891.45	appendix A pg a1)
Jun-10	\$ 37,558.15	\$ 53,333.35	\$ 90,891.50	\$ -	\$ 90,891.50	final pay nov 09
			\$ 1,091,541.25	\$ 44,613.50	\$ 1,136,154.75	

Frankfort Electric and Water Plant Board
Response to PSC Order Dated: 10-20-2006
Case No. 2006-00444

ITEM 6: Salary Information/Allocation Methods

Response: Ex. 1 – Salary Records

Ex. 2 – Job Descriptions

Ex. 3 – Allocations 1/05 – 6/05

Ex. 4 – Allocations 7/05 – 12/05

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, 4.)

**2005 Employee
List**

ID #	Current Salary	Total wages for FY 2006
7	\$52,977.60	\$54,106.33
13	\$38,292.80	\$53,697.99
14	\$54,475.20	\$51,951.86
15	\$45,947.20	\$48,374.05
16	\$41,620.80	\$48,420.68
19	\$119,891.20	\$121,646.87
21	\$41,433.60	\$42,172.66
22	\$39,873.60	\$41,240.01
24	\$109,886.40	\$31,643.86
25	\$76,356.80	\$46,539.03
26	\$60,320.00	\$58,265.32
30	\$41,412.80	\$9,426.27
38	\$48,921.60	\$47,818.78
39	\$51,396.80	\$51,269.73
41	\$26,478.40	\$26,370.49
44	\$32,572.80	\$31,577.53
52	\$38,376.00	\$7,220.50
54	\$53,185.60	\$60,202.69
60	\$42,473.60	\$40,498.26
61	\$33,508.80	\$24,366.74
63	\$31,574.40	\$30,080.10
64	\$43,139.20	\$41,727.06
68	\$36,296.00	\$37,417.49
69	\$53,289.60	\$60,606.10
71	\$1,018.37	\$1,018.42
72	\$1,018.37	\$1,018.42
86	\$41,163.20	\$39,757.39
87	\$63,377.60	\$30,491.53
97	\$84,240.00	\$81,408.04
98	\$59,904.00	\$53,405.57
101	\$39,104.00	\$38,073.38
104	\$48,859.20	\$47,118.65
106	\$41,724.80	\$41,002.93
107	\$38,958.40	\$34,738.70
108	\$34,299.20	\$38,251.87
112	\$43,700.80	\$42,344.12
113	\$43,908.80	\$42,680.12
114	\$34,507.20	\$33,470.58
115	\$46,217.60	\$27,333.49
116	\$51,043.20	\$46,581.27
121	\$42,452.80	\$44,133.28
122	\$90,896.00	\$87,067.70
123	\$64,230.40	\$67,249.25
130	\$61,276.80	
131	\$55,598.40	\$55,925.27
133	\$60,278.40	\$63,047.67
134	\$73,091.20	\$70,069.00
135	\$0.00	\$36,396.54
137	\$49,732.80	\$44,420.76
142	\$52,249.60	\$51,674.80
148	\$42,848.00	\$40,326.67
152	\$51,646.40	\$49,973.35
158	\$59,342.40	\$57,938.42

**2005 Employee
List**

ID #	Current Salary	Total wages for FY 2006
161	\$55,827.20	\$59,289.14
163	\$50,460.80	\$60,515.95
166	\$49,462.40	\$46,144.10
167	\$51,604.80	\$56,905.78
170	\$102,939.20	\$99,497.60
171	\$49,462.40	\$47,339.24
172	\$83,033.60	\$80,693.26
173	\$66,872.00	\$64,116.26
177	\$53,747.20	\$51,974.40
182	\$45,260.80	\$43,230.55
200	\$0.00	\$52,683.91
224	\$50,793.60	\$49,884.62
226	\$0.00	\$4,080.00
228	\$51,563.20	\$48,561.60
234	\$63,897.60	\$57,636.97
237	\$37,315.20	\$36,353.37
238	\$51,563.20	\$54,407.54
241	\$82,056.00	\$72,775.82
242	\$36,420.80	\$35,628.32
243	\$43,700.80	\$45,014.09
245	\$39,686.40	\$42,194.85
246	\$41,932.80	\$45,796.35
247	\$41,288.00	\$21,193.75
249	\$51,563.20	\$51,903.51
251	\$43,222.40	\$46,820.07
254	\$48,984.00	\$52,501.04
255	\$42,660.80	\$46,850.75
256	\$37,148.80	\$40,722.07
257	\$45,843.20	\$48,437.91
262	\$29,265.60	\$27,933.25
263	\$32,780.80	\$34,762.23
264	\$30,430.40	\$37,410.98
265	\$29,286.40	\$0.00
280	\$82,929.60	\$79,422.90
281	\$65,603.20	\$63,442.02
285	\$50,814.40	\$52,744.57
289	\$45,697.60	\$49,074.61
290	\$45,864.00	\$51,896.95
291	\$42,848.00	\$44,724.71
294	\$44,574.40	\$55,395.25
306	\$82,430.40	\$78,609.80
310	\$28,308.80	\$33,129.73
311	\$67,953.60	\$64,855.90
316	\$47,361.60	\$51,603.34
318	\$46,030.40	\$50,865.51
321	\$34,174.40	\$38,693.06
322	\$42,494.40	\$40,963.88
348	\$36,129.60	\$35,522.57
349	\$40,622.40	\$38,959.06
351	\$28,267.20	\$39,466.83
352	\$60,923.20	\$66,275.16
353	\$48,068.80	\$54,097.35
366	\$38,916.80	\$42,185.58

**2005 Employee
List**

ID #	Current Salary	Total wages for FY 2006
369	\$31,782.40	\$31,013.45
370	\$44,262.40	\$0.00
371	\$30,825.60	\$0.00
373	\$43,659.20	\$41,872.13
375	\$40,539.20	\$44,758.79
380	\$39,894.40	\$39,164.20
381	\$62,816.00	\$59,931.03
385	\$45,115.20	\$48,088.64
391	\$48,027.20	\$49,995.87
398	\$39,686.40	\$38,262.74
1859	\$38,771.20	\$31,167.41
1860	\$30,368.00	\$28,929.45
1865	\$69,180.80	\$66,246.55
1866	\$61,401.60	\$59,335.16
1867	\$77,625.60	\$74,505.78
1871	\$41,704.00	\$39,708.83
1873	\$30,472.00	\$33,756.87
1874	\$24,856.00	\$61,780.21
1875	\$24,856.00	\$65,734.66
1885	\$48,297.60	\$58,394.55
1899	\$48,131.20	\$47,684.92
1901	\$32,364.80	\$31,815.96
1902	\$34,590.40	\$45,647.10
1904	\$29,681.60	\$28,390.81
1907	\$33,654.40	\$33,982.50
1908	\$46,883.20	\$50,318.26
1909	\$27,144.00	\$26,132.94
1911	\$32,011.20	\$35,544.89
1913	\$34,860.80	\$38,778.30
1915	\$30,908.80	\$34,738.27
1916	\$30,659.20	\$29,442.04
1917	\$70,948.80	\$68,224.22
1918	\$71,510.40	\$69,176.56
1924	\$27,726.40	\$24,544.88
1927	\$34,216.00	\$42,232.68
1930	\$34,465.60	\$49,057.75
1935	\$0.00	\$1,276.04
1939	\$28,870.40	\$30,294.12
1940	\$42,952.00	\$49,277.45
1943	\$36,649.60	\$32,035.14
1944	\$37,710.40	\$36,657.96
1945	\$53,372.80	\$60,680.10
1946	\$32,177.60	\$27,928.05
1947	\$42,203.20	\$42,559.41
1948	\$27,435.20	\$26,619.73
1949	\$34,153.60	\$42,446.83
1951	\$67,995.20	\$65,688.92
1952	\$28,641.60	\$30,668.39
1953	\$41,849.60	\$39,128.08
1956	\$30,118.40	\$27,965.14
1957	\$29,598.40	\$30,740.57
1961	\$36,046.40	\$34,497.21
1963	\$66,497.60	\$62,113.70

**2005 Employee
List**

ID #	Current Salary	Total wages for FY 2006
1969	\$26,977.60	\$20,746.07
1978	\$56,576.00	\$53,562.20
1979	\$29,931.20	\$29,077.44
1980	\$29,619.20	\$28,702.38
1981	\$26,728.00	\$0.00
1982	\$28,579.20	\$30,125.18
1983	\$31,241.60	\$39,882.87
1984	\$27,726.40	\$26,854.30
1986	\$27,144.00	\$26,012.36
1988	\$34,382.40	\$31,452.47
1989	\$42,785.60	\$41,188.18
1990	\$35,048.00	\$32,313.40
1992	\$34,028.80	\$40,630.95
1993	\$42,723.20	\$41,906.22
1995	\$16,640.00	\$0.00
1998	\$29,140.80	\$25,744.29
2002	\$34,008.00	\$43,609.02
2003	\$40,809.60	\$39,822.36
2004	\$27,456.00	\$29,790.44
2011	\$17,160.00	\$4,719.75
2012	\$50,564.80	\$2,380.33
2013	\$21,819.20	\$0.00
2014	\$29,764.80	\$26,828.20
2015	\$27,248.00	\$3,381.38
2016	\$26,998.40	\$24,922.23
2019	\$71,219.20	\$68,478.30
2020	\$29,286.40	\$32,042.97
2021	\$31,886.40	\$29,641.53
2022	\$41,433.60	\$45,097.23
2024	\$28,766.40	\$14,924.35
2026	\$1,569.98	\$1,569.88
2027	\$28,288.00	\$25,165.76
2028	\$42,910.40	\$50,744.12
2029	\$29,286.40	\$29,701.01
2030	\$49,774.40	\$26,648.39
2031	\$44,012.80	\$45,819.31
2032	\$42,515.20	\$5,100.07
2033	\$28,683.20	\$30,068.22
2034	\$22,713.60	\$21,494.58
2035	\$24,377.60	\$23,612.92
2039	\$16,120.00	\$4,498.88
2047	\$32,177.60	\$32,623.82
2049	\$30,680.00	\$28,855.43
2051	\$26,977.60	\$26,116.18
2052	\$49,254.40	\$59,430.26
2053	\$35,339.20	\$14,627.48
2054	\$28,932.80	\$27,644.69
2055	\$33,238.40	\$38,664.54
2056	\$28,080.00	\$30,650.93
2057	\$998.40	\$998.40
2058	\$998.40	\$998.40
2059	\$22,838.40	\$24,349.88
2060	\$78,187.20	\$74,618.13

**2005 Employee
List**

ID #	Current Salary	Total wages for FY 2006
2061	\$26,977.60	\$26,109.27
2063	\$24,544.00	\$24,903.73
2064	\$15,600.00	\$2,707.50
2065	\$15,600.00	\$2,977.50
2066	\$15,600.00	\$1,961.25
2068	\$0.00	\$5,681.89
2072	\$13,000.00	\$0.00
2073	\$24,752.00	\$26,589.52
2074	\$23,691.20	\$7,656.87
2075	\$15,080.00	\$1,682.00
2076	\$22,817.60	\$25,353.33
2077	\$26,977.60	\$26,151.48
2078	\$33,363.20	\$35,743.23
2079	\$24,377.60	\$23,697.87
2080	\$44,574.40	\$53,735.45
2081	\$65,041.60	\$62,817.96
2082	\$28,766.40	\$35,599.53
2083	\$22,214.40	\$21,541.02
2084	\$26,977.60	\$26,113.87
2085	\$28,704.00	\$32,460.97
2086	\$45,094.40	\$42,549.52
2087	\$15,600.00	\$2,703.89
2088	\$66,310.40	\$64,065.04
2089	\$28,579.20	\$28,239.52
2090	\$23,379.20	\$22,512.87
2091	\$15,600.00	\$2,851.00
2092	\$15,600.00	\$4,504.39
2093	\$24,523.20	\$24,636.12
2094	\$28,745.60	\$31,984.39
2095	\$15,600.00	\$4,075.64
2096	\$31,283.20	\$25,289.16
2097	\$48,547.20	\$40,267.88
2098	\$15,080.00	\$4,246.72
2099	\$26,977.60	\$23,405.30
2100	\$32,822.40	\$23,749.64
2101	\$23,379.20	\$12,136.62
2102	\$24,523.20	\$10,045.98
2103	\$0.00	\$11,626.50
2104	\$0.00	\$1,624.00
2105	\$0.00	\$1,305.00
2106	\$0.00	\$1,334.00
2107	\$0.00	\$2,278.00
2108	\$0.00	\$10.88
2109	\$0.00	\$2,537.49
2110	\$0.00	\$1,102.04
2111	\$0.00	\$754.00
2112	\$0.00	\$1,553.78
2113	\$0.00	\$469.44
2114	\$0.00	\$232.00
2115	\$0.00	\$348.00
2116	\$0.00	\$174.00
2118	\$0.00	\$290.00

FRANKFORT PLANT BOARD
CLASS SPECIFICATION

Class Title: Account Executive

Department: Marketing, Public Relations and Community TV

Supervisor: Senior Account Executive

Supervises: None.

Revised: 7/1/2002

Class Characteristics: Under general direction, maintains existing and develops prospective accounts for local advertising insertion; initiates pre-production of commercials,; collects accounts on monthly basis; performs related work as required.

General Duties and Responsibilities:

Essential:

1. Maintains existing account base.
2. Develops prospective accounts through competing media, telephone or sales calls.
3. Submits proposals to clients.
4. Initiates pre-production, talent, , etc.
5. Coordinates completion of commercials for client approval.
6. Coordinates schedule with Traffic/Account Executive.
7. Collects accounts prior to past-due points; calls and visits to clients to collect.
8. Develops promotional activities to assist in new orders.
9. Appears as talent as necessary.
10. Performs related duties as assigned by Supervisor.

Non-Essential: None.

MINIMUM QUALIFICATIONS:

Training and Experience: Graduation from high school or equivalent plus two years directly related work experience.

Special Knowledge, Skills and Abilities:

Knowledge:

1. Knowledge of federal, state and local laws and administrative regulations regarding advertising on cable-broadcast television.
2. Knowledge of the Cable TV industry, including equipment, television production, and operations.
3. Knowledge of Plant Board operating policies and procedures.
4. Knowledge of work hazards and applicable safety precautions associated with equipment.

Skills:

1. Organizational skills.
2. Public relations skills.
3. Skill in sales.

Abilities:

1. Ability to maintain existing clients while developing new clients.
2. Ability to relate with public in professional manner, including sales, coordinating production as necessary (; and collections of accounts.
3. Ability to communicate effectively, orally and in writing.
4. Ability to establish and maintain effective working relationship with Plant Board officers and employees, and members of the community.

Instructions: Somewhat general; many aspects of work are covered specifically, but must use some of own judgment.

Processes: Must occasionally consider different courses of action, or deviate from standard operating procedures, to get the job done.

Review of Work: Most or all of completed work is reviewed.

Analytical Requirements: Assignments require almost continual analysis of figures, data trends, and results of all kinds which directly affect the policy of the organization.

Physical Demands of the Job: Work is performed indoors at a desk or table, with intermittent sitting, standing and stooping; lifting light objects weighing less than 25 pounds are a requirement of the job; must operate a vehicle as a requirement of the job; must be in high places, confined spaces, or using stairs or ladders.

Tools and/or Equipment Used: Vehicle; television monitor; VCR; normal office equipment.

Contacts: Public and internal contacts requiring tact and diplomacy are requirements of the job.

Confidential Information: Regular use of confidential information is a requirement of the job.

Interruptions: Constant.

Special Licensing Requirements: Must possess and maintain a valid drivers license.

Certification Requirements: None.

Overtime Provision: Exempt.

FRANKFORT PLANT BOARD
CLASS SPECIFICATION

Class Title: Account Executive

Department: Marketing, Public Relations and Community TV

Supervisor Advertising Supervisor/Webmaster
Supervises: None

Revised: 7/1/2003, 7/1/2002

Class Characteristics: Under general direction, administers the sales function for all accounts while performing duties of Account Executive; performs related work as required.

General Duties and Responsibilities:

Essential:

- 1a. Administers sales function for all ad insertion sales while serving as Account Executive.
- 2d. Assists in creating and coordinates sales packages.
- 3e. Prepares reports as required or requested.

4. Maintains existing account base.
5. Develops prospective accounts through competing media, telephone or sales calls.
6. Submits proposals to clients.
- 7d. Initiates pre-production to include script writing, talent, shooting schedule, etc.
8. Coordinates completion of commercials for client approval.9. Coordinates schedule with Traffic/Account Executive.
10. Collects accounts prior to past-due points; calls and visits to clients to collect.
11. Develops promotional activities to assist in new orders.
12. Appears as talent as necessary.

Account Executive, Page 2

Non-Essential: None.

MINIMUM QUALIFICATIONS

Training and Experience: Graduation from high school or equivalent plus five years directly related work experience.

Special Knowledge, Skills and Abilities:

Knowledge:

1. Thorough knowledge of federal, state and local laws and administrative regulations regarding advertising on cable-broadcast television.
2. Thorough knowledge of the Cable TV industry, including equipment, television production, and operations.
3. Thorough knowledge of Plant Board operating policies and procedures.
4. Thorough knowledge of work hazards and applicable safety precautions associated with equipment.
5. Knowledge of cable advertising sales, including regional and national advertising account cooperatives.

Skills:

1. Organizational skills.
2. Public relations skills.
3. Skill in sales.

Abilities:

2. Ability to maintain existing clients while developing new clients.
3. Ability to relate with public in professional manner, including sales,; and collections of accounts.
4. Ability to communicate effectively, orally and in writing.
5. Ability to establish and maintain effective working relationship with Plant Board officers and employees, and members of the community.

Instructions: Somewhat general; many aspects of work are covered specifically, but must use some of own judgment.

Processes: Must frequently refine existing work methods an develop new techniques, concepts or programs within established limits.

Senior Account Executive, Page 3

Review of Work: Work is reviewed through oral and written reports.

Analytical Requirements: Assignments require almost continual analysis of figures, data trends, and results of all kinds which directly affect the policy of the organization.

Physical Demands of the Job: Work is performed indoors at a desk or table, with intermittent sitting, standing and stooping; lifting light objects weighing less than 25 pounds is a requirement of the job; must operate a vehicle as a requirement of the job; must be in high places, confined spaces, or using stairs or ladders.

Tools and/or Equipment Used: Vehicle; television monitor; VCR; normal office equipment.

Contacts: Public and internal contacts requiring tact and diplomacy are requirements of the job.

Confidential Information: Regular use of confidential information is a requirement of the job.

Interruptions: Constant.

Deleted: Mental Effort: Heavy.¶

Special Licensing Requirements: Must possess and maintain a valid drivers license.

Certification Requirements: None.

Overtime Provision: Exempt.

FRANKFORT PLANT BOARD
CLASS SPECIFICATION

Class Title: Accountant I

Department: Finance

Supervisor: Finance Director

Supervises: None

Grade: 28

Revised: 7/1/2002, 7/16/2002, 6/13/05

Class Characteristics: Under general direction, performs accounts payable and accounts receivable duties for operations and maintenance funds; performs related duties as required.

General Duties and Responsibilities:

Essential:

1. Maintains operations and maintenance accounts payable records including receiving and assembling invoices, matching invoices with purchase orders, keying invoices for payment, and filing documentation.
2. Runs checks and monthly closeout of accounts payable. Coordinates closeout with relevant departments.
3. Makes daily bank deposits, maintains Access database for cash receipts, balances customer payments made through banks, and verifies cash receipts daily.
4. Balances customer deposits to the general ledger; communicates with Customer Service and IT to resolve any discrepancies.
5. Reconciles operations and maintenance bank statements.
6. Processes information for 1099s and prepares.
7. Reconciles vendor statements to company records.
8. Prepares journal entries to correct mistakes within accounts payable.
9. Performs back-up duties, as assigned; assists other employees as requested.

Non-essential:

1. Sorts and distributes mail.

MINIMUM QUALIFICATIONS

Training and Experience: Bachelors degree in accounting or closely related field, a minimum of four months related experience (experience may include internship, or summer employment).

Special Knowledge, Skills and Abilities:

Knowledge:

1. Knowledge of accounting theory, principles and practices and its application to accounts payable.
2. Knowledge of federal and state laws and administrative regulations regarding accounts payable, including related reporting requirements.
3. Knowledge of payroll requirements.
4. Knowledge of arithmetic, business English, spelling and grammar.
5. Knowledge of office terminology, procedures and equipment.
6. Knowledge of computers, and skill in the use of computer keyboard, typewriter, calculator and other office equipment.

Abilities:

1. Ability to make mathematical computations with speed and accuracy by hand or machine.
2. Ability to prepare and maintain accurate financial records and reports.
3. Ability to complete job tasks within established time periods.
4. Ability to firmly but tactfully and courteously deal with the public in difficult situations.
5. Ability to establish and maintain effective working relationships with officers and employees, and the general public.
6. Mental alertness and attention to detail and accuracy.

Instructions: Instructions are very general; must use own judgment most of the time.

Processes: Must occasionally consider different courses of action, or deviate from standard procedures, to get job done.

Review of Work: Work may be reviewed through oral and written reports.

Analytical Requirements: Problems require analysis based on precedent.

Physical Demands of the Job: Work is typically performed indoors sitting at a desk or table; must lift light objects (less than 25 pounds).

Tools and/or Equipment Used: General office equipment (computer, calculator, telephone, copier, letter opening machine, postage machine, etc.).

Contacts: Public and internal contacts are a requirement of the job.

Confidential Information: Limited use of confidential information is a requirement of the job.

Interruptions: Frequent.

Special Licensing Requirements: None.

Additional Requirements: Must be bondable.

Certification Requirements: None.

Overtime Provision: Non-exempt.

FRANKFORT PLANT BOARD
CLASS SPECIFICATION

Class Title: Accounts Payable/Accountant

Department: Finance

Supervisor: Finance Director

Supervises: None

Grade: 26

Revised: 7/1/2002, 7/16/2002

Class Characteristics: Under general direction, performs accounts payable duties for operations and maintenance funds; performs related duties as required.

General Duties and Responsibilities:

Essential:

1. Maintains operations and maintenance accounts payable records for Plant Board.
2. Receives and assembles invoices; matches invoices with purchase orders for accounts payable; keys invoices for payment.
3. Assigns work order numbers to engineering as needed.
4. Assists balancing customer deposits when schedule permits.
5. Prepares and forwards monthly reminders to Human Resources for insurance premiums.
6. Assists with mail.
7. Files all paid invoices and remittances.
8. Reconciles operations, maintenance, and payroll bank statements.
9. Process deposits for each payroll.
10. Process and keep current records regarding employee purchases during each year; provides information for employee tax purposes.
11. Monthly close-outs; run checks; coordinates closeout with relevant departments.
12. Pays all cable bills each month.
13. Posts receipts and charges to Plant Board books.
14. Performs back-up duties; as assigned; assists other employees as requested.
15. Reconciles sales orders.
16. Reconciles labor charges.
17. Reconciles miscellaneous accounts receivable.

Accounts Payable/Accountant, Page 2

18. Copies work order invoices and purchase orders for other Departmental personnel as required.
19. Processes transfers to operation and maintenance fund.
20. Processes deposits to imprest fund.
21. Processes all credit applications and tax-exempt requests.
22. Processes 1099 information and types forms.
23. Reconciles statements with vendor document history.
24. Posts transactions to the general ledger.
25. Prepares journal entries.

Non-essential:

1. Sorts and distributes mail.
2. Transfers Network work order information from mainframe computer to Network.

MINIMUM QUALIFICATIONS

Training and Experience: Associates degree in accounting or closely related field supplemented by one year related work experience; or five years of closely related work experience in accounting

Special Knowledge, Skills and Abilities:

Knowledge:

1. Knowledge of accounting theory, principles and practices and its application to accounts payable.
2. Knowledge of federal and state laws and administrative regulations regarding accounts payable, including related reporting requirements.
3. Knowledge of payroll requirements.
4. Knowledge of arithmetic, business English, spelling and grammar.
5. Knowledge of office terminology, procedures and equipment.
6. Knowledge of computers, and skill in the use of computer keyboard, typewriter, calculator and other office equipment.

Abilities:

1. Ability to make mathematical computations with speed and accuracy by hand or machine.
2. Ability to prepare and maintain accurate financial records and reports.
3. Ability to complete job tasks within established time periods.
4. Ability to firmly but tactfully and courteously deal with the public in difficult situations.

5. Ability to establish and maintain effective working relationships with officers and employees, and the general public.
6. Mental alertness and attention to detail and accuracy.

Instructions: Instructions are very general; must use own judgment most of the time.

Processes: Must occasionally consider different courses of action, or deviate from standard procedures, to get job done.

Review of Work: Work may be reviewed through oral and written reports.

Analytical Requirements: Problems require analysis based on precedent.

Physical Demands of the Job: Work is typically performed indoors sitting at a desk or table; must lift light objects (less than 25 pounds).

Tools and/or Equipment Used: General office equipment (computer, calculator, telephone, copier, letter opening machine, postage machine, etc.).

Contacts: Public and internal contacts are a requirement of the job.

Confidential Information: Limited use of confidential information is a requirement of the job.

Interruptions: Frequent.

Special Licensing Requirements: None.

Additional Requirements: Must be bondable.

Certification Requirements: None.

Overtime Provision: Non-exempt.

FRANKFORT PLANT BOARD
CLASS SPECIFICATION

Class Title: Accounts Receivable/Bookkeeper

Department: Finance

Supervisor: Finance Director

Supervises: None

Grade: 23

Revised: 7/1/2002

Class Characteristics: Under general supervision, verifies cash receipts, makes daily bank deposits; tracks all receipts for monthly reporting; performs related duties as required.

General Duties and Responsibilities:

Essential:

1. Verifies cash receipts; clears customer payments to keypunch for data entry.
2. Makes daily bank deposits; tracks all receipts by type and purpose for monthly reporting.
3. Verifies customer deposits; balances deposits and makes any corrections.
4. Adjusts accounts receivable to account for confiscation of meter deposits and write-offs.
5. Performs various audits of cash sheets daily.
6. Adds all refunds from imprest to deposit.
7. Runs reports from computer as requested.
8. Carries mail to post office daily.
9. Monitors employee jury duty and pays travel expenses.
10. Assists other employees as requested.
11. Balances all customer payments made through banks.
12. Maintains files of sales tax exempt customers.
13. Prepares W&J Club bank deposits; post all receipts to computer.
14. Prepares residential security devices sale orders for entry and tracking on cash receipts.
15. Processes commercial security service for entry and tracking on cash receipts.
16. Processes Cable modem installations for entry and tracking on cash receipts.
17. Processes Cable modem equipment for entry and tracking on cash receipts.
18. Processes Cable 10 - copies – advertising for entry and tracking on cash receipts.

. Bookkeeper/Accounts Receivable, Page 2

19. Processes Cable 10 advertising: customer deposit; sale orders; bad debt; recording fee; cable installations; etc., for entry and tracking on cash receipts.

Non-essential:

1. Insures mail is taken to post office at end of each day.
2. Coordinates processing of military reserve and jury duty pay.

MINIMUM QUALIFICATIONS

Training and Experience: Graduation from high school or equivalent supplemented by one year related work experience.

Special Knowledge, Skills and Abilities:

Knowledge:

1. Knowledge of Plant Board policies regarding accounts receivable.
2. Knowledge of bookkeeping practices and its application to accounts receivable.
3. Knowledge of banking practices.
4. Knowledge of arithmetic, business English, spelling and grammar.
5. Knowledge of office terminology, procedures and equipment.
6. Knowledge of computers, and skill in the use of computer keyboard, calculator and other office equipment.

Abilities:

1. Ability to make mathematical computations with speed and accuracy by hand or machine.
2. Ability to complete assignments within established time tables.
3. Ability to handle large amounts of repetitive duties accurately.
4. Ability to establish and maintain effective working relationships with officers and employees, and the general public.
5. Mental alertness and attention to detail and accuracy.

Instructions: Instructions are somewhat general; many aspects are covered specifically, but must use some of own judgment.

Processes: Work varies slightly and seldom required to take different, new or unusual approaches in completing work.

Review of Work: Most completed work is reviewed.

Analytical Requirements: Problems require analysis based on precedent.

Physical Demands of the Job: Work is typically performed indoors sitting at a desk or table; must lift light objects (less than 25 pounds).

Tools and/or Equipment Used: General office equipment (computer, calculator, telephone, typewriter, etc.).

Contacts: Public and internal contacts are requirements of the job.

Confidential Information: Limited use of confidential information.

Interruptions: Constant.

Special Licensing Requirements: None.

Additional Requirements: Must be bondable.

Certification Requirements: None.

Overtime Provision: Non-exempt.

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FRANKFORT PLANT BOARD
CLASS SPECIFICATION

Class Title: Administrative Assistant
Department: Electric
Supervisor: Electric Superintendent
Supervises: None
Grade: 25
Revised: 8/10/2005,7/1/2002

Class Characteristics: Under general direction, compiles timesheet information for the department; processes service orders; maintains sub-station reports; tests reports, uses Transformer tracking software program; tracks work order and crew locations; maintains forms; receives all incoming departmental phone calls; monitors all inter-department radio traffic; maintains records such as CDL and truck inspection records.; performs other duties as assigned.

General Duties and Responsibilities:

Essential:

1. Compiles master time sheet from time sheets submitted by supervisors.
2. Compiles monthly electric outage report for department and Board meetings.
3. Reviews outage reports from Trouble Call information, writes up work request.
4. Organizes service orders; compiles inspections with service orders for crew completion.
5. Serves as contact person on all construction
6. Maintains all substation files, test reports and inspection reports.
7. Operates and maintains Transformer tracking program.
8. Tracks crew location and movement during the day and during storm repair.
9. Tracks and closes out work orders; acts as primary contact person regarding work orders for Electric Department.
10. Maintains industrial and large customer files and communicates unstable system condition to customers by fax or phone.
11. Takes incoming phone calls directed to Electric Department through Dispatch
12. Compiles sub-station reports.
13. Communicates all pole transfer request to other utilities; uses software to track pole location.
14. Prints Service Orders and distributes to Service Trucks
15. Updates CIBS system on completed orders.
16. Receives or requests inspection certificates and matches to service orders.
17. Records and assigns numbers to all rental security and area lighting.
18. Tracks, maintains records and coordinates Lineworker education program participation in TVPPA.

Non-Essential:

1. Downloads black box information from various recording systems.
2. Maintains service logs on all system equipment.

MINIMUM QUALIFICATIONS

Training and Experience: Graduation from high school or equivalent, plus one year of related work experience.

Operations Assistant, Page 2

Special Knowledge, Skills and Abilities:

Knowledge:

1. Knowledge of the geography of the service area.
2. Knowledge of computer and applicable software programs, including Excel and Word.
3. Knowledge of Plant Board policies and procedures.
4. Communication skills.
5. Knowledge of operation of two way radio systems.
6. Knowledge of, or ability to learn, PCB requirements.
7. Knowledge of, or ability to learn, oil testing and tracking.
8. Knowledge of or ability to learn CDL requirements.

Skills

1. Organizational Skills
2. Computer Skills
3. Communication Skills

Abilities:

1. Ability to communicate effectively, orally and in writing.
2. Ability to use computer software programs.
3. Ability to maintain accurate and easily retrievable filing system
4. Ability to use basic mathematical skills
5. Ability to read maps
6. Ability to analyze problems and make decisions

Instructions: Instructions are somewhat general; many aspects are covered specifically, but must use some of own judgment.

Processes: Must occasionally consider different courses of action, or deviate from standard operating procedures, to get the job done.

Review of Work: Work is generally reviewed.

Analytical Requirements: Problems require analysis based on precedent.

Physical Demands of the Job: Work is performed indoors, typically sitting at a desk.

Tools and/or Equipment Used: Telephone, radios, personal computer applications, normal office equipment (phone, computer, etc.)

Contacts: Frequent public and internal contacts requiring tact and diplomacy.

Confidential Information: Limited use of confidential information.

Interruptions: Constant.

Special Licensing Requirements: Must become Notary Public

Operations Assistant, Page 3

Additional Requirements: Must be able to respond to calls in emergency situations at all hours.

Certification Requirements: Must obtain First Aid and & CPR Certification.

Overtime Provision: Non - Exempt.

FRANKFORT PLANT BOARD
CLASS SPECIFICATION

Class Title: Apprentice Construction LineWorker

Department: Cable / Telecommunications (Cable Division)

Supervisor: Construction Supervisor

Supervises: None.

Grade: 22

Revised: 7/1/2002

Class Characteristics: Under direct supervision, constructs, installs and/or maintains Cable / Telecommunications systems; performs related work as required.

General Duties and Responsibilities:

Essential:

1. Performs unskilled labor in installation of lines and poles, bonding/grounding poles, splicing in equipment, switching from old to new equipment, etc.; removes old lines and poles.
2. Assists in detecting malfunctions in equipment and makes minor repairs or recommends major repairs to supervisors.
3. Assists in performing troubleshooting duties; corrects routine problems by repairing and/or replacing damaged equipment and/or cable.
4. Assists in preparing daily time sheets with description of completed work, and mileage on each job.
5. Assists in locating and/or repairing signal leakage in network.
6. Assists in locating and repairing underground cables.
7. Assists in pre-wiring/post-wiring new homes/businesses during and/or after construction stage; rewires existing structures as needed.

Non-essential:

1. Carries and maintains sufficient materials and supplies for job-related projects.

Apprentice Construction LineWorker, Page 2

2. Operates equipment assigned to Division.
3. Cleans and maintains vehicles and equipment.
4. Assists other Divisions as requested.

MINIMUM QUALIFICATIONS

Training and Experience: Graduation from high school or equivalent; no previous work experience requirements.

Special Knowledge, Skills and Abilities:

Knowledge:

1. Knowledge of, or ability to learn, equipment, materials, methods and techniques used in all construction, installation and/or maintenance of cable / telecommunications systems.
2. Knowledge of, or ability to learn, federal, state and local laws and administrative regulations regarding cable / telecommunications systems, ability to insure compliance with the same.
3. Knowledge of, or ability to learn, Plant Board and Department / Division policies and procedures regarding cable / telecommunications systems.
4. Knowledge of, or ability to learn, operating characteristics, servicing requirements, work hazards and applicable safety precautions associated with vehicles, equipment and tools and pole climbing.
5. Knowledge of, or ability to learn, the geography of the service area.

Abilities:

1. Must have good communications skills verbal and written. Ability to establish and maintain effective working relationships with officials, employees and the general public.
2. Ability to use pole climbing equipment and work for extended periods while on a pole, ladder, or in a bucket truck.
3. Ability to accept and implement new techniques and technologies on a continuing basis.
4. Ability to operate all equipment assigned to the Division.
5. Ability to detect mechanical flaws and make minor repairs to equipment.
6. Ability to maintain safety standards and practices.

Apprentice Construction LineWorker, Page 3

7. Ability to perform manual labor under extreme weather conditions for extended periods of time; ability to lift and maneuver heavy tools and equipment weighing up to 80 lbs while working on a pole or on the ground.
8. Possess mechanical aptitude, manual dexterity, and good physical condition.
9. Ability to work inside customers' homes / business.

Instructions: Instructions are detailed and specific, covering all aspects of the work.

Processes: Work varies slightly; seldom required to take different, new or unusual approaches in completing work assignments.

Review of Work: Supervisor spot-checks work.

Analytical Requirements: Problems require analysis based on precedent.

Physical Demands of the Job: Work is performed primarily outdoors including walking and standing, regardless of weather conditions; must operate equipment and vehicle; exposed to machinery and its moving parts; exposed to dangerous machinery and sharp tools; exposed to noise, fumes, chemicals and toxic substances; required to be in high places (pole climbing equipment and bucket trucks), confined spaces, and using stairs and ladders in order to complete work assignments. Must lift and maneuver up to 80 lbs.

Tools and/or Equipment Used: Climbing gear, cable lashers, pullers, drop plows, hydraulic trailers, hand tools, drills, ladders, torches, vehicles assigned to Division; test equipment assigned to the Division.

Contacts: Public and internal contacts requiring tact and diplomacy are requirements of the job.

Confidential Information: Limited use of confidential information.

Interruptions: Few.

Special Licensing Requirements: Must possess and maintain a valid Commonwealth of Kentucky drivers license.

Apprentice Construction LineWorker, Page 4

Certification Requirements: Must complete SCTE Installer certification or equivalent during first year of employment in the class; must complete First-Aid Responder (CPR) Certification during first year of employment in the class.

Additional Requirements: Must be able to respond to calls in emergency situations at all hours. Must successfully complete pole-climbing training during first 6 months of employment.

Overtime Provision: Non-exempt.

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FRANKFORT PLANT BOARD
CLASS SPECIFICATION

Class Title: Assistant Water Plant Superintendent

Department: Water Plant

Supervisor: Water Plant Superintendent

Supervises: Supervises all Employees Assigned to Plant in the Absence of the Superintendent

Grade: 38 34

Revised: 8/2/2004, 7/1/2002

Class Characteristics: Under general direction, oversees proper operation of water plant; assumes responsibility for the department in the absence of the Superintendent; may perform duties of Laboratory Supervisor, Maintenance Supervisor or Plant Operator; performs related work as required.

General Duties and Responsibilities:

Essential:

1. Assists the Superintendent in planning, organizing, directing, coordinating and evaluating all activities and programs of the department; assumes responsibility for the department in the absence of the Superintendent.
2. Oversees operation of water plant, insuring that plant operation is in compliance with established procedures and standards and federal, state and local laws and administrative regulations.
3. May perform duties of Laboratory Supervisor, Maintenance Supervisor, and Plant Operator.
4. Supervises and evaluates all departmental personnel; assists in selection of departmental personnel.
5. Maintains inventory of chemicals, orders additional chemicals as needed.
6. Inspects plant for needed repairs and maintenance; reports needs for major repairs; assists with minor maintenance duties.
7. Completes and forwards and/or insures the completion and forwarding of data sheets and required reports on a timely basis.
8. May represent Superintendent at meetings involving departmental issues.
9. Keeps time records for all plant employees; adjusts work schedules to cover time off for employees to take leave, attend seminars, etc.
10. Responds to emergency situations at plant.
11. Maintains and calibrates and/or insures the maintenance and calibration of air quality monitors. Performs duties of Lab Supervisor when required.
12. Creates and maintains computerized records and forms in state approved format for required reporting.

Non-Essential:

1. Assists evaluation of engineering firms.
2. Responds to company-wide environmental emergencies as alternate facility Emergency Response Coordinator.

MINIMUM QUALIFICATIONS

Training and Experience: Graduation from high school or equivalent supplemented by a minimum of seven years work experience as a Plant Operator. Additional education may be substituted for experience requirement on a year-for-year basis up to a maximum of three years.

Special Knowledge, Skills and Abilities:

Knowledge:

1. Extensive knowledge of water plant operations.
2. Extensive knowledge of federal, state and local laws and administrative regulations reference water treatment.
3. Extensive knowledge of functions and servicing/ maintenance requirements of mechanical equipment and machinery.
4. Extensive knowledge of and ability to insure compliance with safety requirements.
5. Working knowledge of math and chemistry.
6. Extensive knowledge of applicable software programs (including databases).
7. Extensive knowledge of "extremely hazardous" and "hazardous" chemicals.

Abilities:

1. Ability to assist Superintendent with administrative or supervisory duties to maintain compliance with federal and state regulations.
2. Ability to detect mechanical flaws and assists with minor repairs on plant and equipment.
3. Ability to insure compliance with preventive maintenance and servicing programs.
4. Ability to analyze data and to generate required reports.
5. Ability to establish and maintain effective working relationships with Plant Board officers and employees, and the general public.
6. Ability to learn new technologies.
7. Ability to supervise employees assigned to the department.

Instructions: Instructions are somewhat general; many aspects of work are covered specifically, but must use own judgment some of the time.

Processes: Must frequently refine existing work methods and develop new techniques, concepts, or programs within established limits or policies.

Review of Work: Completed work is spot-checked.

Analytical Requirements: Assignments frequently involve decisions based on a wide knowledge of many factors where application of advanced or technical concepts is required.

Physical Demands of the Job: Work requires sitting at desk with intermittent standing, walking, stooping; must lift objects over 25 pounds; some work is performed outdoors regardless of weather conditions; must operate vehicle and equipment; required to be in high places, confined spaces, and using stairs and ladders; exposed to fumes, chemicals and toxic substances.

Tools and/or Equipment Used: Construction and/or mechanical tools and equipment (hand tools, power tools, etc.), laboratory equipment, normal office equipment (phone, computer, calculator, etc.), computerized chemical feeders, safety equipment, vehicles.

Contacts: Public and internal contacts are a requirement of the job.

Confidential Information: Limited use of confidential information.

Interruptions: Frequent.

Special Licensing Requirements: Must possess and maintain a valid driver's license issued by the Commonwealth of Kentucky.

Certification Requirements: Must possess and maintain a Class IVA Water Treatment Plant Operators License issued by the Commonwealth of Kentucky. Must have completed training in basic first-aid, bloodborne pathogens, and CPR. Must maintain technical level training per 1910.120 standard.

Additional Requirements: Must use self-contained breathing apparatus (SCAA) for prolonged periods of time; must be able to wear level A chemical suit for prolonged periods. Must be able to respond to emergency situations at all hours.

Overtime Provision: Exempt.

FRANKFORT PLANT BOARD
CLASS SPECIFICATION

Class Title: Assistant General Manager - Operations

Function: Operations

Supervisor: General Manager

Supervises: All Operations Departmental Personnel (Through Department Directors)

Grade: 50

Revised: 7/1/2002

Class Characteristics: Under general administrative direction, assists Department Directors with planning, organizing, directing, coordinating and evaluating all activities and programs for Cable Television, Electric, Water Plant, and Water Distribution Departments; develops and implements policy statements; administers special projects; performs related work as required.

General Duties and Responsibilities:

Essential:

1. Assists Department Directors with planning, organizing, directing, coordinating and evaluating all administrative activities and programs for Cable Television, Electric, Water Plant, and Water Distribution Departments.
2. Responsible for overall direction and management of the operational aspects of the Plant Board.
3. Subject to approval of the Board and the General Manager, sets strategic direction and plans execution for long-range plans for operations functions.
4. Organizes, coordinates, researches, prepares, presents items for Board's consideration at Board meetings; follows-up on action taken at Board meetings.
5. Researches and develops policy/procedures statements, tariffs, contracts, surveys, Board package document, Board circulation document, operations manuals, long-range plans, budgets, etc.
6. Assists Department Directors with preparation and administration of annual budget.
7. Assists with contract negotiations, assessments of expansion feasibility, rate setting, service packaging, and the development of general policies and procedures.
8. Serves as coordinator for interdepartmental special projects such as acquisitions, general policies and procedures, safety, etc.
9. Works with department directors to expedite movement and resolutions of special matters.
10. Analyzes and recommends projects to extend Plant Board services.
11. Confers with state, city and county government officials, contractors, and others in regard to Plant Board activities and programs.
12. Insures the preparation and maintenance of records, reports, etc.
13. Insures ongoing public relations programs.
14. Insures proper resolution of customer complaint.
15. Serves on committees as requested.

16. Attends and participates in Board meetings.

Non-essential: None.

MINIMUM QUALIFICATIONS

Training and Experience: Engineering degree supplemented by five years directly related work experience, or Bachelors degree in Business Management, Public Administration, or closely related field supplemented by eight years directly related work experience.

Special Knowledge, Skills and Abilities:

Knowledge:

1. Extensive knowledge of principles and practices of public administration with emphasis on planning, implementation, execution and evaluation of policies and programs.
2. Extensive knowledge of federal, state and local laws and administrative regulations governing utility operations.
3. Extensive knowledge of Plant Board operations, practices, policies and procedures.
4. Extensive knowledge of the operations of public utilities, including compliance requirements, pricing, packaging, billings and collections, etc.
5. Extensive knowledge of the Electric, Cable, Water Plant, and Water Distribution Departments.

Skills:

1. Administrative skills.
2. Analytical skills.
3. Organizational skills.
4. Written and oral communication skills.
5. Interpersonal skills.

Abilities:

1. Supervisory abilities.
2. Ability to supervise the operations of diverse departments.
3. Ability to insure the compliance of the utility operations with federal, state and local laws, administrative regulations, and Plant Board policies and procedures.
4. Ability to prepare and/or supervise the preparation of reports as required by numerous agencies.
5. Analytical abilities.
- 6.

7. Problem-solving abilities.
8. Ability to communicate effectively, orally and in writing.
9. Ability to establish and maintain effective working relationship with Plant Board officials, department directors, employees, and the general public.

Instructions: Instructions are very general; must use own judgment most of the time.

Processes: Must frequently refine existing work methods and develop new techniques, concepts, or programs within established limits.

Review of Work: General Manager usually relies on judgment, but input is requested as necessary.

Analytical Requirements: Assignments require almost continual analysis of figures, data trends, and results of all kinds which directly affect the policy of the organization.

Physical Demands of the Job: Work is typically performed indoors sitting at a desk or table; lifting light objects (less than 25 pounds) is a requirement of the job.

Tools and/or Equipment Used: Normal office equipment: (computer, calculator, telephone, etc.).

Contacts: Frequent public and internal contacts requiring tact and diplomacy.

Confidential Information: Regular use of confidential information is a requirement of the job.

Interruptions: Constant.

Special Licensing Requirements: Must possess and maintain valid drivers license.

Certification Requirements: None.

Overtime Provision: Exempt.

FRANKFORT PLANT BOARD
CLASS SPECIFICATION

Class Title: Assistant Electric Superintendent
Department: Electric
Supervisor: Electric Superintendent
Supervises: May Supervise All Department Personnel in Absence of Superintendent
Grade: 38
Revised: 7/1/2002

Class Characteristics: Under general direction, assists the Superintendent in planning, organizing, directing, coordinating and evaluating all activities and programs of the department; assists with monitoring special projects related to system construction and maintenance; performs related work as required.

General Duties and Responsibilities:Essential:

1. Assists with planning, organizing, directing, coordinating and evaluating all activities and programs of the department, including construction, upgrade and maintenance of system; timely completion of the above.
2. Assists with formulating, administering, and maintaining operating policies and procedures.
3. Insures that operations are in compliance with established procedures and standards and federal, state and local laws and administrative regulations.
4. Insures adequate inventory of materials; assigns personnel, materials and equipment to projects; may inspect projects upon completion.
5. Conducts orientation and training programs for new employees, including safety training; schedules departmental personnel for outside training classes following approval of the Superintendent.
6. Insures safety in system construction and maintenance.
7. Handles customer complaints; serves as liaison regarding work orders and information requests.
8. Insures that all departmental vehicles and equipment are cleaned and maintained in accordance with prescribed standards, including preventive maintenance.
9. Assists with preparation of cost estimates for special projects and major purchases.
10. Assists with preparation and maintenance of annual budget for department.
11. Evaluates supervisors= work habits and compliance with Plant Board regulations, policies and procedures.
12. Prepares and maintains required records and reports.
13. Attends Board meetings.

Non-Essential: None.

'MINIMUM QUALIFICATIONS

Training and Experience: Graduation from high school or equivalent supplemented by eight years directly related work experience, including two years in a supervisory capacity. (See Certification Requirements for additional requirements.)

Special Knowledge, Skills and Abilities:

Knowledge:

1. Thorough knowledge of equipment, materials, methods and techniques used in all operations, construction and maintenance of electric system.
2. Thorough knowledge of federal, state and local laws and administrative regulations regarding electric systems; ability to insure compliance with the same.
3. Thorough knowledge of public administration principles and practices.
4. Thorough knowledge of functions and servicing and maintenance requirements of mechanical equipment and machinery.
5. Thorough knowledge of and ability to insure compliance with safety requirements.

Abilities:

1. Ability to conduct orientation and training programs for new employees.
2. Ability to detect mechanical flaws and make minor repairs to equipment.
3. Ability to insure compliance with preventive maintenance and servicing programs.
4. Ability to insure compliance with safety standards and practices.
5. Ability to communicate effectively, orally and in writing.
6. Ability to establish and maintain effective working relationships with Plant Board department directors, and the general public.

Instructions: Instructions are somewhat general; many aspects are covered specifically, but must use some of own judgment.

Processes: Must occasionally consider different courses of action, or deviate from standard operating procedures, to get the job done.

Review of Work: Completed projects may be discussed with supervisor, but work is generally not reviewed.

Analytical Requirements: Assignments frequently involve decisions based on a wide knowledge of many factors where application of advanced or technical concepts are required.

Physical Demands of the Job: Work is performed both indoors and outdoors, regardless of weather conditions; must operate vehicle; exposed to machinery and its moving parts; exposed to dangerous machinery and sharp tools; exposed to noise; required to be in high places, confined spaces, and using stairs and ladders in order to inspect completed work assignments.

Tools and/or Equipment Used: Pick-up truck, construction equipment, electronic power quality equipment, testing equipment; normal office equipment (phone, computer, etc.)

Contacts: Frequent public and internal contacts requiring tact and diplomacy.

Confidential Information: Limited use of confidential information.

Interruptions: Constant.

Special Licensing Requirements: Must possess and maintain a valid commercial drivers license.

Additional Requirements: Must be able to respond to calls in emergency situations at all hours.

Certification Requirements: Must have completed TVPPA Certification or equivalent. Must possess First-Aid Responder & CPR Certification.

Overtime Provision: Exempt.

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FRANKFORT PLANT BOARD
CLASS SPECIFICATION

Class Title: Assistant Water Distribution Superintendent

Department: Water Distribution

Supervisor: Water Distribution Superintendent

Supervises: All Department Personnel in the Absence of the Superintendent

Grade: 38

Revised: 7/1/2002

Class Characteristics: Under general direction, assists the Superintendent in planning, organizing, directing, coordinating and evaluating all activities and programs of the department; assists with monitoring special projects related to line construction and maintenance; performs related work as required.

General Duties and Responsibilities:

Essential:

1. Assists with planning, organizing, directing, coordinating and evaluating all activities and programs of the department, including operation, construction and maintenance of water distribution system and fire hydrants.
2. Assists with formulating, administering, and maintaining operating policies and procedures.
3. Insures that operations are in compliance with established procedures and standards and federal, state and local laws and administrative regulations.
4. Conducts orientation and training programs for new employees, including safety training.
5. Insures that employees participate in programs to obtain distribution licenses.
6. Insures safety in line construction and maintenance.
7. Insures that all departmental vehicles and equipment are cleaned and maintained in accordance with prescribed standards, including preventive maintenance.
8. Assists with preparation of cost estimates for special projects and major purchases.
9. Assists with preparation and maintenance of annual budget for department.
10. Prepares and maintains required records and reports.

Assistant Water Distribution Superintendent, Page 2

11. Performs system analyses.
12. Assists in design criteria.

Non-Essential: None

MINIMUM QUALIFICATIONS

Training and Experience: Graduation from high school or equivalent supplemented by ten years directly related work experience, including two years in a supervisory capacity. Additional education in a related field may be substituted for work experience requirements on a year-for-year basis for a maximum of four years.

Special Knowledge, Skills and Abilities:

Knowledge:

1. Extensive knowledge of equipment, materials, methods and techniques used in all operations, construction and maintenance of water distribution system.
2. Extensive knowledge of federal, state and local laws and administrative regulations regarding water distribution systems, ability to insure compliance with the same.
3. Extensive knowledge of public administration principles and practices.
4. Extensive knowledge of functions and servicing and maintenance requirements of mechanical equipment and machinery.
5. Extensive knowledge of and ability to insure compliance with safety requirements.
6. Extensive knowledge of water chemistry and characteristics of water in the distribution system to assure water quality to the customers tap.

Abilities:

1. Ability to conduct orientation and training programs for new employees.
2. Ability to detect mechanical flaws and make minor repairs to equipment.
3. Ability to insure compliance with preventive maintenance and servicing programs.
4. Ability to insure compliance with safety standards and practices.
5. Ability to communicate effectively, orally and in writing.
6. Ability to establish and maintain effective working relationships with officers in other Plant Board departments, and the general public.

Instructions: Instructions are somewhat general; many aspects are covered specifically, but must use some of own judgment.

Processes: Must occasionally consider different courses of action, or deviate from standard operating procedures, to get the job done.

Review of Work: Completed projects may be discussed with supervisor, but work is generally reviewed.

Analytical Requirements: Assignments frequently involve decisions based on a wide knowledge of many factors where application of advanced or technical concepts are required.

Physical Demands of the Job: Work is performed both indoors and outdoors, regardless of weather conditions; must operate vehicle; exposed to machinery and its moving parts; exposed to dangerous machinery and sharp tools; exposed to noise; required to be in high places, confined spaces, and using stairs and ladders in order to inspect completed work assignments.

Tools and/or Equipment Used: Construction equipment; testing equipment; normal office equipment (computer, phone, calculator, etc.)

Contacts: Frequent public and internal contacts requiring tact and diplomacy.

Confidential Information: Regular use of confidential information.

Interruptions: Frequent.

Special Licensing Requirements: Must possess and maintain a Class IV Distribution License issued by the Commonwealth of Kentucky and a valid kentucky Drivers License.

Additional Requirements: Must be able to respond to calls in emergency situations at all hours.

Overtime Provision: Exempt.

FRANKFORT PLANT BOARD
CLASS SPECIFICATION

Class Title: Assistant GM-Administration

Department: Administration

Supervisor: General Manager

Supervises: All Departmental Personnel

Grade: 50

Revised: 7/1/2002

Class Characteristics: Under general administrative direction, plans, organizes, directs, coordinates and evaluates all activities and programs of the department; serves as Deputy to General Manager for cable television operations; shares oversight of Personnel Department with General Manager; organizes and facilitates Board of Directors business, special projects, and policy statements; performs related work as required.

General Duties and Responsibilities:

Essential:

1. Plans, organizes, directs, coordinates and evaluates all activities and programs of the Administration department; shares responsibility for personnel office with General Manager.
2. Organizes, coordinates, researches, prepares, presents items for Board's consideration at and between meetings; follows-up on action taken at Board meetings.
3. Researches and develops policy/procedures statements, tariffs, contracts, surveys, Board package document, Board circulation document, operations manuals, long-range plans, budgets, etc.
4. Serves as General Manager's Deputy for cable operations (except for technical aspects).
5. Serves as Board's, contract negotiator, compliance analyst, customer service, assessor of expansion feasibility, rate setting, service packaging, and general policies and procedures development.
6. Serves as coordinator for interdepartmental special projects such as acquisitions, general policies and procedures, safety, etc.
7. Works with department directors to expedite movement and resolutions of special matters.
8. Receives and resolves customer complaints.

9. Serves on committees as requested.
10. Attends and participates in Board meetings.

Non-essential: None

MINIMUM QUALIFICATIONS

Training and Experience: Bachelors degree in Business Management, Public Administration, or closely related field supplemented by five years directly related work experience, including a minimum of three years in an administrative or supervisory capacity.

Special Knowledge, Skills and Abilities:

Knowledge:

1. Extensive knowledge of federal, state and local laws and administrative regulations governing utility operations.
2. Extensive knowledge of Plant Board operations, practices, policies and procedures.
3. Extensive knowledge of the operations of public utilities, including compliance requirements, pricing, packaging, billings and collections, etc.
4. Extensive knowledge of principles and practices of public administration with emphasis on planning, implementation, execution and evaluation of policies and programs.
5. Extensive knowledge of personnel management, accounting and budgeting, computer hardware and software, banking practices, customer services, etc.

Skills:

1. Organizational skills.
2. Written and oral communication skills.
3. Interpersonal skills.

Abilities:

1. Supervisory abilities.
2. Ability to supervise the operations of a diverse department.
3. Ability to insure the compliance of the utility operations with federal, state and local laws, administrative regulations, and Plant Board policies and procedures.
4. Ability to prepare and/or supervise the preparation of reports as required by numerous agencies.
5. Analytical abilities.
6. Supervisory abilities.
7. Problem-solving abilities.
8. Ability to communicate effectively, orally and in writing.
9. Ability to establish and maintain effective working relationship with Plant Board officials, department directors, employees, and the general public.

Instructions: Instructions are very general; must use own judgment most of the time.

Processes: Must frequently refine existing work methods and develop new techniques, concepts, or programs within established limits.

Review of Work: General Manager usually relies on judgment, but input is requested as necessary.

Analytical Requirements: Assignments require almost continual analysis of figures, data trends, and results of all kinds, which directly affect the policy of the organization.

Physical Demands of the Job: Work is typically performed indoors sitting at a desk or table; lifting light objects (less than 25 pounds) is a requirement of the job.

Tools and/or Equipment Used: Normal office equipment: (computer, calculator, telephone, etc.).

Contacts: Frequent public and internal contacts requiring tact and diplomacy.

Confidential Information: Regular use of confidential information is a requirement of the job.

Assistant GM-Administration, Page 4

Interruptions: Constant.

Special Licensing Requirements: Must possess and maintain valid drivers license issued by the Commonwealth of Kentucky.

Certification Requirements: None.

Overtime Provision: Exempt.

FRANKFORT PLANT BOARD
CLASS SPECIFICATION

Class Title: Assistant Meter Reading Supervisor
Department: Customer Services / Meter Reading
Supervisor: Meter Reading Supervisor
Supervises: Supervises All Personnel Assigned to the Division in the Absence of the Supervisor
Grade 29
Revised: 7/1/2002

Class Characteristics: Under general direction, assists in organizing and supervising the monthly reading of all metered water and electric services; assumes responsibility for the Division in the absence of the Supervisor; inspects customer complaints and trouble areas; performs duties as meter reader when required; performs related work as required.

General Duties and Responsibilities:

Essential:

1. Assumes responsibility for the Division in the absence of the Supervisor.
2. Assists with setting up and operating computerized communications between the hand-held computers used by meter readers and the Plant Board's primary system.
3. Prior to the beginning of each month, assists in establishing and posting schedule of meters to be read each day during the month; assists with changing daily schedules as required.
4. Assists in assigning work to be completed each day following completion of routes.
5. Checks customer problems and complaints as requested.
6. Responsible for all service locations, sequence numbers, and customer service related work being completed.
7. Trains Meter Readers on new equipment, technology, and policies for the Division.
8. Performs meter reader and service truck duties as necessary, including scheduled readings, re-reads, final-bill readings, locating and connecting meters at new construction sites, disconnecting service for non-payment, reconnecting service after receipt of payment, etc.
9. Assists office personnel with other duties as requested, many of which are not related to job classification.

Non-essential: None.

MINIMUM QUALIFICATIONS

Training and Experience: Graduation from high school or equivalent supplemented by three year work experience, including frequent contact with the public.

Special Knowledge, Skills and Abilities:

Assistant Meter Reading Supervisor, Page 2

Knowledge:

1. Thorough knowledge of federal and state laws and administrative regulations and Plant Board policies and procedures governing assigned duties, including confined space legislation.
2. Thorough knowledge of the geography of the service area, including location of streets, roads and meters.
3. Thorough knowledge of all meter routes within the service area.
4. Thorough knowledge of work hazards and applicable safety precautions associated with vehicle, tools and equipment.
5. Thorough knowledge of computer system utilized in meter reading.

Skills:

1. Skill in the use of computers and hand-held tools.

Abilities:

1. Ability to supervise others while spending a large amount of time performing meter reading duties; ability to evaluate employees.
2. Ability to meet strict time requirements in completing the reading of all meters monthly.
3. Ability to establish and maintain effective working relationships with other employees and the general public.
4. Ability to walk long distances and remain outdoors for extended periods of time, regardless of weather conditions.

Instructions: Somewhat general; must use own judgment most of the time.

Processes: Must occasionally consider different courses of action, or deviate from standard operating procedures, to get job done.

Review of Work: Unless major problems arise, work is not reviewed.

Analytical Requirements: Problems require analysis based on precedent.

Tools and/or Equipment Used: Computer, including hand-held computer, normal office equipment (telephone, fax machine, etc.), pipe wrench, small hand tools; vehicle.

Physical Demands of the Job: Work is performed primarily indoors at a desk or table, but a large amount of work is performed outdoors for extended periods of time during all weather conditions requiring walking long distances each day; lifting objects weighing more than twenty-five pounds is an accepted requirement of the job; exposed to high places, confined spaces, and must use stairs and ladders; must operate vehicle regardless of weather conditions.

Contacts: Public and internal contacts requiring tact and diplomacy are requirements of the job.

Confidential Information: Limited use of confidential information.

Interruptions: Frequent.

Special Licensing Requirements: Must possess and maintain valid drivers license.

Certification Requirements: Must possess First-Aid Responder (CPR) Certification.

Overtime Provision: Non-exempt.

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FRANKFORT PLANT BOARD
CLASS SPECIFICATION

Class Title: Buildings/Grounds Maintenance Worker

Department: Support Services

Supervisor: Buildings/Grounds Supervisor

Supervises: May supervise correctional workers and seasonal employees

Grade 20

Revised: 7/1/2002

Class Characteristics: Under general supervision, performs duties in maintaining buildings and grounds; performs related work as required.

General Duties and Responsibilities:

Essential:

1. Assists supervisor with all duties required of the division.
2. Maintains buildings and grounds.
3. Mows grass at all Plant Board property, including sub-stations and clubhouse.
4. Uses pesticides; assists supervisor in maintaining records of use of pesticides.
5. Picks up litter from all Plant Board property.
6. Plants and maintains flowers, shrubs and trees.
7. Removes snow and ice from Plant Board buildings and sidewalks when necessary.
8. Performs minor building maintenance, including painting, plumbing, changing fluorescent bulbs, filter replacement, etc.
9. Assists personnel in stock room when requested, including picking up and/or delivering supplies.
10. Puts up and takes down Christmas decorations.
11. Performs related work as required.
12. Assists garage with equipment maintenance upon request.
13. Assists in dispatch as needed.

Non-essential:

1. Assists other departments with special requests for yard repairs.

MINIMUM QUALIFICATIONS

Training and Experience: No education requirements; however, must be able to follow oral and written instructions; one year directly related work experience.

Special Knowledge, Skills and Abilities:

Knowledge:

1. Knowledge of equipment, materials, methods and techniques used in the maintenance of buildings and grounds.
2. Knowledge of work hazards and applicable safety precautions associated with equipment, vehicles, tools and procedures.
3. Working knowledge of plumbing, electricity, carpentry, and agriculture.

Abilities:

1. Ability to follow oral and written instructions.
2. Ability to comply with established safety standards.
3. Ability to operate motorized equipment.
4. Ability to establish and maintain effective working relationships with employees and the general public.
5. Ability to perform manual labor for long periods of time, often under adverse weather conditions.
6. Possess mechanical aptitude, manual dexterity and good physical condition.

Instructions: Somewhat general; many aspects of work covered specifically, but must use some of own judgment.

Processes: Work varies slightly; seldom required to take new, different or unusual approaches in completing work activities.

Review of Work: Completed work is spot-checked.

Analytical Requirements: Duties are of a routine nature.

Buildings/Grounds Maintenance Worker, Page 3

Physical Demands of the Job: Work is performed both indoors and outdoors, regardless of weather conditions; must lift objects weighing in excess of 25 pounds; must operate mowing equipment on steep inclines; exposed to dangerous machinery and its moving parts; exposed to fumes, chemicals and toxic substances.

Tools and/or Equipment Used: One-ton truck, small hand tools, tractor with mowers, push mowers, weed-eaters, blowers, plunger, saw, drill, etc.

Contacts: Public and internal contacts are a requirement of the job.

Confidential Information: Little or no use of confidential information.

Interruptions: Constant.

Special Licensing Requirements: Must possess and maintain a valid drivers license.

Certification Requirements: Must obtain and maintain certification from Commonwealth of Kentucky to work with restricted pesticides during first year of employment. Must have completed training in basic first-aid, bloodborne pathogens, and CPR.

Overtime Provision: Non-exempt

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FRANKFORT PLANT BOARD
CLASS SPECIFICATION

Class Title: BroadBand Technician

Department: Cable /Telecommunications (Cable Division)

Supervisor: Chief Field Technician

Supervises: May supervise Apprentice Technician in absence of Chief Field Technician.

Grade: 30

Revised: 7/1/2002

Class Characteristics: Under general direction, performs headend, system, preventive maintenance, troubleshoots system from headend to taps; performs leakage detection and repairs; performs power supply maintenance; provides emergency repair service; performs related work as required.

General Duties and Responsibilities:

Essential:

1. Performs preventive maintenance, conducts two-way Cable/Telecommunication system sweeps from headend to nodes, amp, line extenders, and taps; documents levels repairs and response of nodes, amp, line extenders, and taps and directly input data and forwards to supervisor for entry in ongoing maintenance program.
2. Performs two-way sweeps and meter balancing within 1.5 db of designed levels on new plant and documents responses and levels on as-builts and forwards to supervisor.
3. Troubleshoots Cable/Telecommunication system from headend building to taps and repairs Cable/Telecommunication system as necessary.
4. At headend building, installs new equipment; maintains existing equipment; checks and adjusts levels of equipment to within 1 db of specification; installs and aligns satellite dishes with satellite and installs and aligns off air antennas; maintains power supplies.
5. Conducts and records required proof tests of technical standards compliance; completes required forms and forwards to supervisor.
6. Detects and repairs leakage, conducts C.L.I. tests, and completes documentation as required and forwards to supervisor.
7. Must perform scheduled backup call.
8. Maintains clean vehicles and equipment.
9. Assists other Divisions as requested.

Non-Essential:

1. Performs cable locating duties.
2. Attends training programs; provides training for other employees as required.
3. Gathers field data for Engineering Division.
4. Mark up blue prints with completed work.

MINIMUM QUALIFICATIONS

Training and Experience: Graduation from high school or equivalent supplemented by four years directly related work experience, and completion of SCTE Installer Certification Program;. Must have certificates of training for Digital Cable, Telephone, Cable Modem installation, Computer Operations and BCT/E Category IV (Distribution Systems) or equivalents required;

Special Knowledge, Skills and Abilities:

Knowledge:

1. Knowledge of equipment at head-end building, electronic equipment operations, electronic test equipment, Cable/Telecommunication system trouble-shooting and analysis.
2. Knowledge of the equipment, materials, methods and techniques used in Cable/Telecommunication network industry.
3. Knowledge of operating characteristics, servicing requirements, work hazards and applicable safety precautions associated with vehicles, equipment and tools and pole climbing; tower/tanks.
4. Knowledge of federal, state and Plant Board regulations, standards, policies and procedures regarding cable television installation and maintenance.
5. Knowledge of, or ability to learn, the geography of the service area.

Abilities:

1. Ability to work independently, and to effectively and efficiently allocate time for each job.
2. Ability to use pole climbing equipment and work for extended periods while on pole.
3. Ability to learn new techniques and technologies on a continuing basis.
4. Ability to operate assigned vehicle and equipment.
5. Ability to detect mechanical flaws and make minor repairs to equipment.
6. Ability to maintain safety standards and practices.
7. Ability to establish and maintain effective working relationships with officials, employees and the general public.

8. Ability to perform manual labor under extreme weather conditions for extended periods of time.
9. Possess mechanical aptitude, manual dexterity, and good physical condition.
10. Ability to work inside customers' homes, as needed.

Instructions: Instructions are somewhat general; many aspects are covered specifically, but must use some of own judgment.

Processes: Must occasionally consider different courses of action, or deviate from standard operating procedures, to get job done.

Review of Work: Work is spot-checked.

Analytical Requirements: Assignments involve decisions based on wide knowledge of many factors where application of technical concepts are required.

Physical Demands of the Job: Work is performed primarily outdoors including walking and standing, regardless of weather conditions; must operate equipment and vehicle; exposed to machinery and its moving parts; exposed to dangerous machinery and sharp tools; exposed to noise, fumes, chemicals and toxic substances; required to be in high places (pole climbing equipment, bucket trucks, and towers/tanks), confined spaces, and using stairs and ladders in order to complete work assignments.

Tools and/or Equipment Used: Climbing gear, electronic test equipment, various hand tools, and assigned vehicle.

Contacts: Public and internal contacts requiring tact and diplomacy are requirements of the job.

Confidential Information: Regular use of confidential information.

Interruptions: Frequent.

Special Licensing Requirements: Must possess and maintain a valid Commonwealth of Kentucky drivers license.

Certification Requirements: Must have completed training in basic first-aid, bloodborne pathogens, and CPR; SCTE Installer Certification or equivalent. Required; BCT/E Category IV certification or equivalent. Required; Certificates of training for: Digital Cable, Cable modem installation, Telephone, Computer Operations or equivalent: Required; Completion of: fiber optic network training within one year after entering position: Required;

BCT/E or equivalents

Category 1 (signal processing Center)

Category 2 (Audio Signals and Systems)

Category 3 (Transportation Systems). Preferred but not required

Additional Requirements: Must be able to respond to calls in emergency situations at all hours.

Overtime Provision: Non-exempt.

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FRANKFORT PLANT BOARD
CLASS SPECIFICATION

Class Title: Buildings/Grounds Supervisor

Department: Support Services

Supervisor: Support Services Director/Purchasing Agent

Supervises: All Assigned Personnel

Grade 27

Revised: 7/1/2002

Class Characteristics: Under general supervision, supervises subordinates in maintenance of buildings and grounds while assisting in performance of duties; performs related work as required.

General Duties and Responsibilities:

Essential:

1. Supervises all subordinates in maintenance of buildings and grounds while assisting in performance of duties.
2. Mows grass at all Plant Board property, including sub-stations, clubhouse, right-of-ways, and areas as requested by engineering.
3. Uses pesticides; maintains records of use of pesticides.
4. Picks up litter from all Plant Board property.
5. Plants and maintains flowers, shrubs and trees.
6. Removes snow and ice from Plant Board buildings and sidewalks when necessary.
7. Performs minor building maintenance, including painting, plumbing, changing fluorescent bulbs, filter replacement, etc and maintains fences.
8. Assists personnel in stock room when requested, including picking up and/or delivering supplies.
9. Puts up and takes down Christmas decorations.
10. Performs related work as required.
11. Assists garage with equipment maintenance as requested.
12. Conducts employee performance evaluations.

Non-essential:

1. Assists other departments with special request for yard repairs.
2. Assists in dispatch area upon request.

MINIMUM QUALIFICATIONS

Training and Experience: Graduation from high school or equivalent; must have minimum of five years directly related work experience.

Special Knowledge, Skills and Abilities:

Knowledge:

1. Knowledge of equipment, materials, methods and techniques used in the maintenance of buildings and grounds.
2. Knowledge of work hazards and applicable safety precautions associated with equipment, vehicles, tools and procedures.
3. Working knowledge of plumbing, electricity, carpentry, and agriculture.

Abilities:

1. Ability to supervise subordinates while assisting with performing required duties.
2. Ability to follow oral and written instructions.
3. Ability to comply with established safety standards.
4. Ability to operate motorized equipment.
5. Ability to establish and maintain effective working relationships with employees and the general public.
6. Ability to perform manual labor for long periods of time, often under adverse weather conditions.
7. Possess mechanical aptitude, manual dexterity and good physical condition.

Instructions: Somewhat general; many aspects of work covered specifically, but must use some of own judgment.

Processes: Different courses of action are often required to get the jobs done.

Review of Work: Completed work is spot-checked.

Analytical Requirements: Problems mostly require analysis based on precedent some require analysis without precedent.

Physical Demands of the Job: Work is performed both indoors and outdoors, regardless of weather conditions; must lift objects weighing in excess of 25 pounds; must operate mowing equipment on steep inclines; exposed to dangerous machinery and its moving parts; exposed to fumes, chemicals and toxic substances.

Tools and/or Equipment Used: One-ton truck, small hand tools, tractor with mowers, push mowers, weed-eaters, blowers, plunger, saw, drill, etc.

Contacts: Public and internal contacts are a requirement of the job.

Confidential Information: Some confidential information.

Interruptions: Constant.

Special Licensing Requirements: Must possess and maintain a valid drivers license.

Certification Requirements: Must have completed training in basic first-aid, bloodborne pathogens, and CPR. Must obtain and maintain certification from Commonwealth of Kentucky to work with restricted pesticides.

Overtime Provision: Non-exempt.

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FRANKFORT PLANT BOARD
CLASS SPECIFICATION

Class Title: Cable Modem/Network Administrator
Department: Information Technology
Supervisor: Information Technology Director
Supervises: None
Grade: 34
Revised: 7/1/2002

Class Characteristics: Under general direction, provides technical support for the Novell and Windows NT Local Area Network (LAN) and the Wide Area Network (WAN); provides support functions for the FSN platforms; handles software problems; performs related work as required.

General Duties and Responsibilities:

Essential:

1. Assists in maintaining Novell Network by adding or deleting users, creating groups, assigning security rights, and other related functions on the network.
2. Uses Network utilities to troubleshoot, resolve and prevent problems.
3. Adds or deletes users in e-mail program.
4. Assists with resolution of communications problems between sites.
5. Assists in the data backup on Novell LAN.
6. Monitors network traffic.
7. Reviews and analyzes network statistics for possible use in best upgrade options.
8. Assists in determining if new hardware/software requests will interface with existing hardware and software.
9. Installs hardware and software to meet end-user's needs.
10. Assists in five-year plan for information technology interfacing of all sites.
11. Evaluates and implements Internet access.
12. Monitor WAN:
 - a. Traffic load.
 - b. Install Hardware.
13. Interacts with customers both internal and external, regarding new or cut-over services.
14. Coordinates customer installations.
15. Train cable installers on the computer essentials for cable modem installs.
16. Takes trouble call after hours to support FSN network.

Non-essential: None.

MINIMUM QUALIFICATIONS

Training and Experience: Bachelors degree in Computer Science or related field supplemented by two years directly related work experience. (See Certification Requirements for additional qualifications.)

Special Knowledge, Skills and Abilities:

Knowledge:

1. Knowledge of the principles and practices of the operation of computer hardware and related equipment.
2. Knowledge of the capabilities and intricacies of computers and related equipment.
3. Knowledge of computer storage, record layouts and software.
4. Knowledge of the methods and procedures used in accounting and reporting through the use of electronic data processing equipment.
5. Knowledge of electronics communications.
6. Knowledge of Novell and Windows NT Networks.
7. Knowledge of data communications.
8. Knowledge of Microsoft Office products as well as a wide scope of other software products.

Skills:

1. Skill in logic and translation of codes to layman terms.
2. Skill in using software commands.
3. Skill in written communications.
4. Skill in understanding network system data and statistics.
5. Skill in the installing, troubleshooting, and maintaining PCs.
6. Skill in training and/or assisting users with PC environment.

Abilities:

1. Ability to operate personal computers and related equipment.
2. Ability to apply software programs to meet needs of the organization.
3. Ability to read, interpret, and apply program in the operation of computers and related equipment.
4. Ability to recognize and distinguish machine malfunctions and program errors.
5. Ability to establish and maintain effective working relationship with Plant Board officers, employees, and third parties.
6. Ability to assist in the design and implementation of a PC based network.
7. Ability to maintain current network as well as foresee future needs.
8. Troubleshooting abilities, using Novell and Windows NT Network.

Instructions: Instructions are very general; must use own judgment most of the time.

Processes: Must frequently refine existing work methods and develop new techniques, concepts, or programs within established limits.

Review of Work: Reviews design requirements but is not involved in all details of work.

Analytical Requirements: Assignments involve decisions based on a wide knowledge of many factors where application of advanced or technical concepts are predominantly required.

Physical Demands of the Job: Work is typically performed both indoors sitting at a desk or table and outdoors regardless of weather; lifting objects weighing less than 50 pounds is a requirement of the job.

Tools and/or Equipment Used: Computers (mainframe, servers and PC'S); communications equipment - special tools for communication lines and various computer equipment.

Contacts: Frequent public and internal contacts requiring tact and diplomacy are requirements of the job.

Confidential Information: Regular use of confidential information is a requirement of the job.

Interruptions: Frequent.

Special Licensing Requirements: Must possess and maintain a valid driver's license.

Certification Requirements: Must possess Certified Novell Administrator designation, or achieve such designation during the first six months in the class.

Overtime Provision: Exempt.

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FRANKFORT PLANT BOARD
CLASS SPECIFICATION

Class Title: Cable Office Coordinator

Department: Cable/Telecommunications

Supervisor: Manager, Installation and Processing

Supervises: Service Order Representative

Grade: 28

Revised: 8/5/2004

Class Characteristics: Supervises Service Order Representatives under the direction of the Manager. Serves as receptionist and dispatcher for the department, schedules installation of FPB cable-telecom services with customers; schedules department personnel for the installation of customer premise equipment; performs the assignment of billing of services and sends to billing department; assigns, provisions and maintains databases of customer premise equipment; verifies customer information upon request; assists with performing all clerical duties of the office; performs related clerical duties as required.

General Duties and Responsibilities:

Essential:

Supervisory

1. Carries out supervisory responsibilities in accordance with the organization's policies and applicable laws. Responsibilities include assisting in interviewing, hiring and training employees, planning, assigning and directing work, appraising performance, rewarding and disciplining employees, addressing complaints and resolving problems.
2. Assists the manager as requested in supervising the installation and order processing staff, helps assure the efficient and economical delivery of services to FPB customers in a satisfactory manner. Monitors staff's timely processing of service orders through the customer information and billing system. Initiates corrective action to resolve unnecessary delays or problems.

Dispatching/Receptionist Functions

1. Greets and directs visitors, answers phone and takes messages, delivers mail, make copies and performs other non-technical office duties as required.

2. Monitors assigns and dispatches service personnel by radio to premise for installation of FPB Cable-Telecom services, including reconnection of service and trouble calls. Calls customer to coordinate installation. Receives calls by radio, phone or email and relays messages to appropriate service personnel.
3. Records and maintains a daily log of communications and service truck activity of FPB Cable-Telecom services.
4. Prepares daily service orders by printing, sorting and distributing orders for each installation technician.
5. Audits and updates non-payment records on a monthly basis in accordance with company policy. Performs duties in disconnecting the customers' service for non-payment of account.

Order Close-Out Functions

1. Through CIBS, close out of all service orders, trouble call and reconnection of service orders, on a daily basis. Send to appropriate department for disposition of charges to customer.
2. Reassign orders to installation technicians for completion of orders that have missing or incomplete information or information in need of clarification.
3. Maintain log for buried drops, initiate billing and/or close buried drop order in CIBS.

Customer Order functions

1. Calls customer, schedules installation of service, assigns the service installation to technician and records on daily basis in schedule book.
2. Maintains file of missed customer calls and installation cancellations. Notes on CIBS for future reference and scheduling.
3. Printouts work ticket for next business day and verify all orders are ready for installation. Reassigns work tickets as required by date, time and available personnel.
4. Schedules and copies orders for all phone ports and coordinates with appropriate personnel.

Equipment Authorization – Provisioning Functions

1. Assigns, authorizes and engraves equipment for requested Cable-Telecom services to installation technicians. Equipment includes; digital cable terminals (DCT), cable modems and indoor/outdoor telephone equipment (MTA). Labels, sorts and distributes equipment to technicians on daily basis.
2. Maintains databases for all customer equipment, service level authorization, equipment repair, returned or reassigned equipment and equipment inventory control. Takes necessary action to maintain databases on daily basis.

3. Imports PPV information on monthly basis from PPV programmer. Compiles PPV sports packages as required and creates database for authorization through third party vendor.
4. Performs PPV end of month including; capture of PPV information, editing /and processing customer purchasing reports and submits information for billing of PPV movies and events.
5. Maintains, tracks and informs supervisor of equipment stock (DCT's, DMX receivers, cable modems, MTA's, premium cable traps and remote controls)
6. Tracks, maintains database and performs initializing of DCT's that are non-responsive to daily polling for PPV events and movies.

Non-essential:

1. Assists with general secretarial duties; types correspondence, including letters, memorandums, forms, reports from completed draft; personally composes routine replies.
2. Performs related duties as required.

MINIMUM QUALIFICATIONS

Training and Experience: Graduation from high school or equivalent supplemented by three years directly related customer service, dispatching or service provisioning experience. Certification in NCTi "Excellence in Customer Service" training within first year is required.

General Knowledge, Skills and Abilities:

Knowledge:

1. Knowledge of, or ability to learn, FCC regulations relating to use of radio.
2. Knowledge of cable-telecom terminology processes procedures and equipment.
3. Working knowledge of applicable computer hardware and software.
4. Knowledge of, or ability to learn, Plant Board policies and procedures, service order workflow and processing.
5. Working knowledge of database coordination.

Skills:

1. Good communication skills both verbal and written.
2. Professional voice for phone and radio.
3. Good typing and data entry skills
4. Good listening skills

Abilities:

1. Ability to receive, interpret, and transmit information efficiently.
2. Ability to relate with customers in professional manner.
3. Ability to be understood clearly when using radio and phone.
4. Ability to prepare and maintain accurate reports.
5. Ability to establish and maintain effective working relationships with officials, employees and the general public.
6. Ability to act calmly and effectively in emergency situations.

Instructions: Instructions are somewhat general; many aspects of work covered specifically but must use some of own judgment.

Processes: Must occasionally consider different course of action, or deviate from standard operating procedures to get the job done.

Review of Work: Work is general not reviewed.

Analytical Requirements: Duties require analysis based on precedent.

Physical Demands of the Job: Work is typically performed indoors sitting at a desk or table, but intermittent standing and stooping required. Lifting light objects (less than 50 pounds) is required.

Tools and/or Equipment Used: Radio; general office equipment (copier, computer, calculator, telephone, fax machine).

Contacts: Frequent public and internal contacts requiring tact and diplomacy is requirements of the job.

Confidential Information: Regular use of confidential information.

Interruptions: Constant.

Special Licensing Requirements: None

Certification Requirements: NCTI Excellence in Customer Service, or equivalent, required. Training in Digital Cable, Cable Modem, Computers, and Telephone preferred. Attends additional training programs as required to maintain proficiency.

Additional Requirements: Must be able to respond to calls in emergency situations at all hours.

Overtime Provision: Non-exempt.

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FRANKFORT PLANT BOARD
CLASS SPECIFICATION

Class Title: Cashier

Department: Customer Services

Supervisor: Customer Services Supervisor

Supervises: None

Grade 22

Revised: 7/1/2002

Class Characteristics: Under general direction, performs administrative work in the receipt of utility payments, deposits or reconnect fees for services; serves as Receptionist for the Administrative Department; performs related work as required.

General Duties and Responsibilities:

Essential:

1. Accepts payment for services from walk-in customers; explains bills to customers or refers to appropriate personnel.
2. Accepts deposits or reconnect fees for services.
3. Accepts payment for returned checks or bad debt.
4. Balances payments from night-depository and mail; completes paperwork; matches payments and stubs.
5. Balances cash drawer daily.
6. Prepares and forwards letters to customers regarding excessive water usage.
7. Places calls and/or processes and mails correspondence to customers who have insufficient funds checks returned; follows-up as necessary with customer until check is picked up; maintains list of customers no longer allowed to write personal checks for payment of utility bills.
8. Prepares disconnect orders for returned checks.
9. Prepares and/or reviews non-payment cutoff lists.
10. Prepares monthly re-read reports.
11. Accepts money from water loading station and prepares deposit; prepares required reports on water loading station.
12. Performs after-hours dispatching duties at service center for non-payment reconnects.
13. Prepares reports as required (e.g., monthly insufficient funds report, water loading station report.)
14. Assists with general filing duties as requested.
15. Posts daily service orders.

Non-essential: None.

Training and Experience: Graduation from high school or equivalent supplemented by one year directly related work experience.

Special Knowledge, Skills and Abilities:

Knowledge:

1. Knowledge of, or ability to learn, Plant Board policies and procedures regarding deposits, refunds, co-signers, billing, late charges, returned checks, disconnects, etc.
2. Knowledge of, or ability to learn, clerical methods used in accepting and processing utility payments.
3. Knowledge of office terminology, processes, procedures and equipment.
4. Knowledge of business arithmetic and English.
5. Knowledge of professional accounting practices.
6. Knowledge of computer hardware and software with ability to learn systems used in Plant Board administrative offices.
7. Knowledge of and skill in the operation of a telephone system.
8. Knowledge of, or ability to learn, all Plant Board operations necessary to direct visitors and calls to appropriate department or person.

Abilities:

1. Ability to greet visitors in person and via telephone.
2. Ability to accept payments from customers in person, often during adverse situations.
3. Ability to accept and account for large amounts of revenues efficiently and accurately.
4. Ability to use Plant Board software programs after receiving training.
5. Ability to establish and maintain effective working relationships with Plant Board employees, and the general public.
6. Mental alertness; good judgment; tact; courtesy; accuracy; integrity.

Instructions: Instructions are somewhat general; many aspects of work covered specifically, but must use some of own judgment.

Processes: Must occasionally consider different courses of action, or deviate from standard procedures, to get job done.

Review of Work: When cash drawer out of balance, supervisor assists with finding mistake.

Analytical Requirements: Problems require analysis based on precedent.

Physical Demands of the Job: Work is typically performed indoors sitting at a desk or table.

Tools and/or Equipment Used: General office equipment (computer, calculator, telephone, etc.).

Contacts: Frequent public and internal contacts requiring tact and diplomacy is requirements of the job.

Confidential Information: Regular use of confidential information is a requirement of the job.

Interruptions: Frequent/constant.

Special Licensing Requirements: None.

Additional Requirements: Must meet bonding requirements.

Certification Requirements: None.

Overtime Provision: Non-exempt.

Class Title: Chief Electrical Engineer

Department: Electric / Engineering

Supervisor: Assistant General Manager/Operations

Supervises: Electric Engineering Personnel

Grade: 45

Revised: 7/1/2002

Class Characteristics: Under general administrative direction, performs professional engineering functions with respect to electric department; provides technical assistance to other departments and the public; performs studies, modeling, and mapping activities; budgets; writes specifications and makes product and service recommendations; performs related work as required.

General Duties and Responsibilities:

Essential:

1. Supervises Engineering personnel, insuring that work is completed accurately and timely.
2. Writes specifications for projects as required.
3. Prepares work orders for major system expansions.
4. Performs studies and prepares reports; assists in performing other duties as required.
5. Provides engineering-related technical assistance to other departments; may assist customers in achieving service requirements.
6. Advises General Manager on engineering related issues and questions.
7. Develops standards and new programs.
8. Performs system modeling to include fault current studies, reliability indices, voltage drop studies, load flows..
9. Performs planning activities for future expansions and upgrades.
10. Evaluates proposals, reports, plans, suppliers, etc., from vendors and makes recommendations to General Manager.
11. Works with federal and state regulatory agencies to insure compliance.
12. Develops and/or supervises the development of records, reports, etc., as required or requested.
13. Approves work orders after reviewing for accuracy, comprehensiveness, etc.; approves completed projects.
15. Develops / implements company wide systems, as part of a team.

16. Directly or indirectly responsible for contract labor.
17. Perform presentations.
18. Guides, directs, develops, supervises and institutes the process for GPS/GIS mapping of electric facilities by engineering personnel.
19. Prepares and presents items for Board's consideration at Board meetings; follow-up on actions taken at Board meetings

Non-Essential: None.

MINIMUM QUALIFICATIONS

Training and Experience: Bachelors degree in Electrical Engineering from an accredited college supplemented by four years work experience in a related field; including two years supervisory experience. Must be registered as a Professional Engineer. If licensed in another state, must obtain Kentucky registration within six months from date of appointment.

Special Knowledge, Skills and Abilities:

Knowledge:

1. Extensive knowledge of equipment, materials, methods and techniques used in all activities and programs of the department.
2. Extensive knowledge of physical sciences, electrical engineering (related to power industry), mathematics, geometry, trigonometry, etc.
3. Extensive knowledge of federal, state and local laws and administrative regulations regarding applicable utilities.
4. Knowledge of Plant Board policies and procedures, including safety practices.
5. Extensive knowledge of and ability to insure compliance with safety requirements.
6. Knowledge of computers and applicable software programs.
7. Knowledge of GIS/GPS systems.
8. Knowledge of basic accounting procedures and practices.

Skills:

1. Administrative skills
2. Analytical skills
3. Organizational skills
4. Communications skills, both oral and written

5. Supervisory /Management skills
6. Interpersonal skills

Abilities:

1. Ability to plan, organize, direct, coordinate and evaluate the work of subordinates.
2. Ability to conduct training programs for employees.
3. Ability to insure compliance with safety standards and practices.
4. Ability to operate computer and applicable software programs.
5. Ability to communicate effectively, orally and in writing.
6. Ability to establish and maintain effective working relationship with consulting engineers, Plant Board officers and employees, and the general public.
7. Ability to prepare , justify, and present annual departmental budgets.
8. Ability to supervise department employees

Instructions: Instructions are very general; must use own judgment most of the time.

Processes: Job frequently requires refinement of existing work methods and development of new techniques, concepts or programs within established limits or policies.

Analytical Requirements: Assignments frequently involve decisions based on a wide knowledge of many factors where application of advanced or technical concepts are required.

Physical Demands of the Job: Work is typically performed indoors at a desk or table, where lifting objects of less than 25 pounds is required; however, must be outdoors during all weather conditions and exposed to rough, hilly terrain, heavy vegetation, mud, water, noise, etc.; must be in high places, confined spaces, and use stairs and ladders; must operate vehicle as a requirement of the job.

Tools and/or Equipment Used: Vehicle, computer, calculator, drafting equipment, copier, cad work station, survey equipment.