

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2004-00103
PUBLIC SERVICE COMMISSION DATA REQUEST NO. 1
ITEMS 1 – 34

Witness Responsible:

M. Miller/S. Valentine

4. a. Provide a comparison of Kentucky-American's monthly operating budgets to the actual results, by account, for each of the following calendar years: 2001, 2002, and 2003. Kentucky American's response shall include comparisons for the following major expense categories:

- (1) Fuel and Power Expense
- (2) Chemical Expense
- (3) Management Fee Expense
- (4) Customer Accounting Expense
- (5) General Office Expense
- (6) Miscellaneous Expense
- (7) Maintenance Expense

b. Provide for each yearly account variance that exceeds 5 percent, a detailed explanation for the variance.

Response:

Please see attached for 2001, 2002, and 2003.

For electronic version, refer to KAW_R_PSCDR1#4_052004.pdf

		2001	2001	2002	2002	2003	2003
		Actual	Budget	Actual	Budget	Actual	Budget
a.	Fuel & Power Expense	\$1,830,702	\$1,745,562	\$1,812,255	\$1,754,767	\$1,978,445	\$1,768,532
b.	Chemical Expense	1,227,896	1,219,930	1,329,875	1,139,288	1,350,252	1,131,511
c.	Management Fee Expense	1,321,183	1,181,092	2,378,478	2,035,180	3,024,275	3,160,126
d.	Customer Accounting Expense	873,485	897,863	873,342	842,610	1,013,611	977,699
e.	General Office Expense	446,086	576,617	425,048	375,216	387,186	331,235
f.	Miscellaneous Expense	2,465,178	2,153,214	2,954,102	2,582,285	3,299,685	3,136,504
g.	Maintenance Expense	1,285,056	1,202,048	1,084,480	1,095,209	1,120,045	1,312,277

Kentucky American Water Works Company
Income Statement Fluctuation Analysis
December 31, 2001

	Actual Balance at 12/31/2001	Plan Balance at 12/31/2001	Increase (Decrease)	%Change
Operating revenues				
Water	40,434,600	41,196,051	(761,451)	-2%
Sewer	31,146	31,568	(422)	-1%
Other	1,012,081	975,942	36,139	4%
Management	-	-	-	0%
Total revenues	41,477,827	42,203,561	(725,734)	-2%
Operating expenses				
Labor	5,650,709	5,724,180	(73,471)	-1%
Purchased water	224,570	215,000	9,570	4%
Fuel & power	1,830,702	1,745,562	85,140	5%
Chemicals	1,227,896	1,219,930	7,966	1%
Waste disposal	142,936	162,482	(19,546)	-12% A
Management Fees	1,321,183	1,181,092	140,091	12% B
Group insurance	1,303,786	1,390,124	(86,338)	-6% C
Pensions	356,713	346,274	10,439	3%
Regulatory Expense	253,046	182,484	70,562	39% D
Insurance other than Group	339,310	372,260	(32,950)	-9% E
Customer Accounting	873,485	897,863	(24,378)	-3%
Rents	79,362	90,414	(11,052)	-12% F
General office expense	446,086	576,617	(130,531)	-23% G
Miscellaneous	2,465,178	2,153,214	311,964	14% H
Other maintenance	1,285,056	1,202,048	83,008	7% I
Total maintenance and operations expense	17,800,018	17,459,544	340,474	2%
Depreciation	5,373,898	5,273,461	100,437	2%
Amortization	606,742	643,500	(36,758)	-6% J
General Taxes	1,830,772	2,049,791	(219,019)	-11% K
State Income Taxes	927,259	997,631	(70,372)	-7% L
Federal Income Taxes	3,456,937	3,767,337	(310,400)	-8% M
Tax Savings Acquisition Adjustment	-	-	-	0%
Total operating expenses	29,995,626	30,191,264	(195,638)	-1%
Utility operating income	11,482,201	12,012,297	(530,096)	-4%
Other income and deductions				
Non-operating rental income	-	-	-	0%
Dividend income-common	-	-	-	0%
Dividend income-preferred	-	-	-	0%
Interest income	10,028	9,204	824	9%
AFUDC Equity	300,282	408,618	(108,336)	-27% N
M&J Miscellaneous income	(9,939)	6,000	(15,939)	-266% O
Gain (Loss) on Disposition	250,000	150,000	100,000	100% P
Total other income	550,371	573,822	(23,451)	-4%
Miscellaneous amortization	1,497	771	726	94%
Tax savings acquisition adjustment	-	-	-	0%
Misc. other deductions	(535,983)	344,200	(880,183)	-256% Q
General taxes	-	-	-	0%
State income taxes	65,139	(27,040)	92,179	-341% R
Federal income taxes	253,548	(105,243)	358,791	-341% S
Total other deductions	(215,799)	212,688	(428,487)	-201%
Net other income/(deductions)	766,170	361,134	405,036	112%
Income before interest charges	12,248,371	12,373,431	(125,060)	-1%
Interest Charges				
Interest on long-term debt	4,767,045	5,027,307	(260,262)	-5%
Amortization and debt expense	79,256	33,643	45,613	136% T
Interest short-term bank debt	485,792	435,404	50,388	12% U
Other interest expense	55,406	-	55,406	#DIV/0! V
AFUDC-Debt	(149,347)	(194,917)	45,570	-23% W
Total interest charges	5,238,152	5,301,437	(63,285)	-1%
Net Income	7,010,219	7,071,994	(61,775)	-1%
Preferred dividend declared	536,778	536,784	(6)	0%
Net income to Common Stock	6,473,441	6,535,210	(61,769)	-1%

Kentucky American Water Works Company
Income Statement Tickmark Legend
December 31, 2001

- A** Amortizations (25,412)
- B** Due to reorganization of regional office
- C** Group Ins premium (67,552), PBOP's (12,615)
- D** Rate Case amortizations 68,134
- E** General Liability insurance under plan
- F** Rents for real property (12,050)
- G** Bank service charges (25,365), credit line fees (39,397), employee expenses (39,389)
- H** Contract services 156,308 and amortizations from rate case 150,950 com education, Y2K, etc.
- I** Maint of pumps 59,668, paving materials 12,590, contract services 28,762
- J** Amort of Reg Asset-AFUDC
- K** Property taxes (134,406) and FICa taxes (66,339)
- L** Lower income resulting in lower taxes
- M** Lower income resulting in lower taxes
- N** Clark County, Scott County, and chemical system improvements not completed
- O** M & J expenses under plan
- P** Sale of easement at Jacobson Park
- Q** Rate Case writeoff reversal of expenses (888,073)
- R** Due to reversal of write off of other deductions
- S** Due to reversal of write off of other deductions
- T** Amort of 6.87 % General Mortgage Bonds
- U** Bank debt greater than anticipated in plan
- V** Fees budgeted in general office expenses
- W** Clark County, Scott County, and chemical system improvements not completed

**Kentucky American Water Works Comp
Income Statement Fluctuation Analysis
December 31, 2002**

	Actual Balance at 12/31/2002	Plan Balance at 12/31/2002	Increase (Decrease)	%Change
Operating revenues				
Water	42,418,029	42,486,948	(68,919)	0%
Sewer	31,434	31,230	204	1%
Other	1,177,487	1,100,838	76,649	7% A
Management	-	-	-	0%
Total revenues	43,626,950	43,619,016	7,934	0%
Operating expenses				
Labor	5,886,318	5,762,012	124,306	2%
Purchased water	324,296	311,472	12,824	4%
Fuel & power	1,812,255	1,754,767	57,488	3%
Chemicals	1,329,875	1,139,288	190,587	17% B
Waste disposal	251,736	144,100	107,636	75% C
Management Fees	2,378,478	2,035,180	343,298	17% D
Group insurance	1,468,185	1,502,689	(34,504)	-2%
Pensions	424,938	501,300	(76,362)	-15% E
Regulatory Expense	245,025	230,734	14,291	6% F
Insurance other than Group	517,495	419,268	98,227	23% G
Customer Accounting	873,342	842,610	30,732	4%
Rents	70,259	90,872	(20,613)	-23% H
General office expense	425,048	375,216	49,832	13% I
Miscellaneous	2,954,102	2,582,285	371,817	14% J
Other maintenance	1,084,480	1,095,209	(10,729)	-1%
Total maintenance and operations expense	20,045,832	18,787,002	1,258,830	7%
Depreciation	5,620,415	5,560,168	60,247	1%
Amortization	752,349	605,724	146,625	24% K
General Taxes	2,201,297	2,089,123	112,174	5%
State Income Taxes	905,422	1,028,806	(123,384)	-12% L
Federal Income Taxes	3,267,960	3,843,668	(575,708)	-15% M
Tax Savings Acquisition Adjustment	-	-	-	0%
Total operating expenses	32,793,275	31,914,491	878,784	3%
Utility operating income	10,833,675	11,704,525	(870,850)	-7%
Other income and deductions				
Non-operating rental income	-	-	-	0%
Dividend income-common	-	-	-	0%
Dividend income-preferred	-	-	-	0%
Interest income	10,305	-	10,305	#DIV/0!
AFUDC Equity	441,398	459,223	(17,825)	-4%
M&J Miscellaneous income	(2,075)	-	(2,075)	#DIV/0!
Gain (Loss) on Disposition	-	-	-	100%
Total other income	449,628	459,223	(9,595)	-2%
Miscellaneous amortization	1,497	1,497	-	0%
Tax savings acquisition adjustment	-	-	-	0%
Misc. other deductions	556,022	306,688	249,334	81% N
General taxes	-	-	-	0%
State income taxes	(46,042)	(25,197)	(20,845)	83% O
Federal income taxes	(82,383)	(98,080)	15,697	-16% P
Total other deductions	429,094	184,908	244,186	132%
Net other income/(deductions)	20,534	274,315	(253,781)	-93%
Income before interest charges	10,854,209	11,978,840	(1,124,631)	-9%
Interest Charges				
Interest on long-term debt	4,690,735	4,348,171	342,564	8% Q
Amortization and debt expense	86,563	91,472	(4,909)	-5%
Interest short-term bank debt	252,385	644,890	(392,505)	-61% R
Other interest expense	13,688	55,404	(41,716)	-75% S
AFUDC-Debt	(210,930)	(219,056)	8,126	-4%
Total interest charges	4,832,441	4,920,881	(88,440)	-2%
Net income	6,021,768	7,057,959	(1,036,191)	-15%
Preferred dividend declared	533,615	185,018	348,597	188%
Net Income to Common Stock	5,488,153	6,872,941	(1,384,788)	-20%

**Kentucky American Water Works Company
Income Statement Tickmark Legend
December 31, 2002**

- A** Reconnection charges 37,799 and Collection for others 34,128
- B** Frequent rainfall causing higher than historical levels of turbidities in the source water
- C** \$89,900 due to sludge removal at RRS in August not in the plan
- D** IS Customer Billing and Water Quality/Lab Services
- E** Annual pension valuation lower than anticipated in the plan
- F** Amortization of rate case expense higher than anticipated in the plan
- G** General Liability 18,532, Workers Comp 17,314 and Casualty & other 62,381
- H** Rent of equipment under plan
- I** Postage \$53,735, Credit line fees & bank service charges \$61,188 offset by Telephone & employee expenses under plan (65,000)
- J** Condemnation Costs
- K** Amort of UPAA- Boonesboro Acq \$21,752 and amort of property losses- KRS, KRS II, and Bluegrass Water Project
- L** Lower income resulting in lower taxes
- M** Lower income resulting in lower taxes
- N** \$223,125 write off of old accounts with no activity
- O** Lower income resulting in lower taxes
- P** Incorrect tax calculation offset in federal taxes above in M
- Q** Timing of issue of 5.65 % General Mortgage Bonds
- R** Timing of issue of 5.65 % General Mortgage Bonds
- S** Fees budgeted in general office expense

**Kentucky American Water Works Comp
Income Statement Fluctuation Analysis
December 31, 2003**

	Actual Balance at 12/31/2003	Plan Balance at 12/31/2003	Increase (Decrease)	%Change
Operating revenues				
Water	41,751,024	43,077,374	(1,326,350)	-3%
Sewer	27,451	31,481	(4,030)	-13%
Other	1,021,675	1,102,920	(81,245)	-7% A
Management	-	-	-	0%
Total revenues	42,800,150	44,211,775	(1,411,625)	-3%
Operating expenses				
Labor	5,261,285	5,515,201	(253,916)	-5% B
Purchased water	310,942	327,774	(16,832)	-5% C
Fuel & power	1,978,445	1,768,532	209,913	12% D
Chemicals	1,350,252	1,131,511	218,741	19% E
Waste disposal	142,791	180,060	(37,269)	-21% F
Management Fees	3,024,275	3,160,126	(135,851)	-4%
Group insurance	1,580,403	1,499,171	81,232	5% G
Pensions	800,534	691,579	108,955	16% H
Regulatory Expense	20,096	24,528	(4,432)	-18%
Insurance other than Group	456,045	476,318	(20,273)	-4%
Customer Accounting	1,013,611	977,699	35,912	4%
Rents	42,238	87,808	(45,570)	-52% I
General office expense	387,186	331,235	55,951	17% J
Miscellaneous	3,299,685	3,136,504	163,181	5% K
Other maintenance	1,120,045	1,312,277	(192,232)	-15% L
Total maintenance and operations expense	20,787,833	20,620,323	167,510	1%
Depreciation	5,823,490	5,789,521	33,969	1%
Amortization	700,376	665,040	35,336	5%
General Taxes	2,596,287	2,276,941	319,346	14% M
State Income Taxes	763,423	883,739	(120,316)	-14% N
Federal Income Taxes	2,851,374	3,310,534	(459,160)	-14% O
Tax Savings Acquisition Adjustment	-	-	-	0%
Total operating expenses	33,522,783	33,546,098	(23,315)	0%
Utility operating income	9,277,367	10,665,677	(1,388,310)	-13%
Other income and deductions				
Non-operating rental income	-	-	-	0%
Dividend income-common	-	-	-	0%
Dividend income-preferred	-	-	-	0%
Interest income	20	20	0	#DIV/0!
AFUDC Equity	445,265	356,695	88,570	25% P
M&J Miscellaneous income	(3,627)	(3,627)	0	#DIV/0!
Gain (Loss) on Disposition	725	-	725	100%
Total other income	442,383	356,695	85,688	24%
Miscellaneous amortization	16,022	1,494	14,528	972% Q
Tax savings acquisition adjustment	-	-	-	0%
Misc. other deductions	307,531	346,124	(38,593)	-11% R
General taxes	-	-	-	0%
State income taxes	(26,931)	(28,556)	1,625	-6%
Federal income taxes	(114,252)	(111,148)	(3,104)	3%
Total other deductions	182,370	207,914	(25,544)	-12%
Net other income/(deductions)	260,013	148,781	111,232	75%
Income before interest charges	9,537,380	10,814,458	(1,277,078)	-12%
Interest Charges				
Interest on long-term debt	4,446,850	4,620,225	(173,375)	-4%
Amortization and debt expense	77,829	82,689	(4,860)	-6%
Interest short-term bank debt	181,253	239,655	(58,402)	-24% S
Other interest expense	452	452	0	#DIV/0!
AFUDC-Debt	(210,430)	(170,149)	(40,281)	24% T
Total interest charges	4,495,954	4,772,420	(276,466)	-6%
Net Income	5,041,426	6,042,038	(1,000,612)	-17%
Preferred dividend declared	513,293	530,454	(17,161)	-3%
Net Income to Common Stock	4,528,133	5,511,584	(983,451)	-18%

Kentucky American Water Works Company
Income Statement Tickmark Legend
December 31, 2003

- A** NSF fees (\$12,750), reconnect fees (\$47,700) & Tax remittance (\$7,897)
- B** Overtime over budget \$111,628, vacancies Pineville (\$75,000) Comm Specialist (\$52,176), Increase capitalized (\$129,579) Incentive plan under budget (\$113,136)
- C** System Delivery under due to rainfall
- D** Fuel adjustment clause increase
- E** Cold weather and unseasonable high turbidities in raw source water due to rainfall
- F** The plan included sludge removal for April & June, both were eliminated
- G** PBOP'S 110,223
- H** Annual pension valuation higher than anticipated in the plan
- I** Water Quality not renting lab equipment (\$27,308) Engineering budget overstated in March (\$12,000)
- J** Credit line fees & AWCC expenses associated w/ LTD \$50,755 and employee expenses \$67,449 offset by telephone & cell phone (\$49,253) and M&S (\$13,000)
- K** Contract Services \$62,152 condemnation \$238,966 and transportation \$41,297 offset by advertising (\$29,059) directors fees (\$28,817), security (\$104,400) and cell phones (\$9,177)
- L** Expense reduction (\$177,975) and capitalized main breaks (\$31,400)
- M** Property taxes over \$347,805 (increase property assessment) and payroll taxes under (\$29,606)
- N** Reduced income results in lower taxes
- O** Reduced income results in lower taxes
- P** Customer Information System Project- no AFUDC budgeted
- Q** Amort of preferred stock expense
- R** Lexington Strides Ahead (15,000), Ripple Effect Scholarship Program (4,000), Arboretium Project (3,500), Kv Business Conservation Partnership (2,500) and several other smaller items budgeted but not expended
- S** Lower interest rates than in the plan
- T** Customer Information System Project- no AFUDC budgeted

Kentucky-American Water Company				
Case No. 2004-00103				
Response to PSCDR1 #4				
Year: 2001				
AWW	DESCRIPTION	ACTUAL	BUDGET	VARIANCE
403000	DEPRECIATION EXPENSE	5,373,898.00	5,273,461.00	100,437.00
404430	AMORT REG ASSET - AFUDC	25,728.00	63,708.00	-37,980.00
406000	AMORT UT PLT ACQ ADJUST	1,216.00	18,456.00	-17,240.00
407000	AMORT PROPERTY LOSSES	579,798.00	561,336.00	18,462.00
408030	OTHER GENERAL TAXES	527.00	2,400.00	-1,873.00
408100	REAL & PERSON PROP TAXES	1,313,480.00	1,447,886.00	-134,406.00
408110	GROSS INC & RECPTS TAXES	73,490.00	74,844.00	-1,354.00
408140	FEDERAL UNEMPLYMNT TXS	6,124.00	14,889.00	-8,765.00
408160	FICA	437,509.00	503,778.00	-66,269.00
408180	STATE UNEMPLYMNT TXS	-357.00	5,994.00	-6,351.00
409100	SIT-CURRENT	717,335.00	802,340.00	-85,005.00
409150	FIT-CURRENT	2,852,920.00	3,123,047.00	-270,127.00
409210	SIT-OTH INC & DED-REG	65,139.00	-27,040.00	92,179.00
409220	FIT-OTH INC & DED-REG	253,548.00	-105,243.00	358,791.00
410400	DEF SIT-REG ASSET/LIAB	9,326.00	0.00	9,326.00
410600	DEF SIT-OTHER	200,598.00	195,291.00	5,307.00
410700	DEF FIT-REG ASSET/LIAB	-31,241.00		-31,241.00
410900	DEF FIT-OTHER	720,265.00	729,627.00	-9,362.00
410950	DEF FIT-CURRENT	-210.00	0.00	-210.00
412210	ITC RESTORED- 3%	-7,652.00	-7,652.00	0.00
412220	ITC RESTORED- 4%	-6,305.00	-6,306.00	1.00
412230	ITC RESTORED-10%	-70,840.00	-71,379.00	539.00
415100	M&J REVENUES-OUTSIDE	-13,393.00	-6,000.00	-7,393.00
416100	M&J EXPENSES-OUTSIDE	23,332.00	0.00	23,332.00
419300	INT OTHER SECURITIES-OUT	-10,028.00	-9,204.00	-824.00
420100	AFUDC - EQUITY	-300,282.00	-408,618.00	108,336.00
420210	AFUDC - DEBT	-149,347.00	-194,917.00	45,570.00
422000	GAINS-LOSSES DISP PROP	-250,000.00	-150,000.00	-100,000.00
425300	AMORT PREFERRED STOCK EXP	1,497.00	771.00	726.00
426100	DONATIONS	201,033.00	208,710.00	-7,677.00
426160	OTHER LOBBYING EXPENSES	69,872.00	52,800.00	17,072.00
426200	OTHER INCOME DEDUCTIONS	-814,068.00	77,722.00	-891,790.00
426410	NON-OPER EMPLOYEE EXP	3,689.00	3,672.00	17.00
426420	NON-OPER EMPLOYEE EXP - TAXABL	3,489.00	1,296.00	2,193.00
427100	INTEREST LTD-OUT-REG	4,767,045.00	5,027,307.00	-260,262.00
428000	AMORT DEBT DISCOUNT & EXP	79,256.00	33,643.00	45,613.00
431100	INTEREST ON BANK DEBT	485,792.00	435,404.00	50,388.00
431200	OTHER INTEREST EXPENSE	55,406.00	0.00	55,406.00
437100	DIV DEC PREF STK-OUTSIDE	536,778.00	536,784.00	-6.00
438200	DIV DEC COMMON STK - IN	4,796,216.00	4,403,491.00	392,725.00
461000	DOMESTIC SEWER SERV BILLED	-25,463.00	-25,618.00	155.00
461100	RES SALES BILLED METERED	-21,480,777.00	-21,943,746.00	462,969.00
461110	RES SALES UNBILL METERED	-31,044.00	-33,620.00	2,576.00
461130	DOMESTIC SEWER SERV UNBILLED	-373.00	-250.00	-123.00
461200	COM SALES BILLED METERED	-10,784,505.00	-11,103,724.00	319,219.00
461210	COM SALES UNBILL METERED	-4,528.00	-4,143.00	-385.00

Kentucky-American Water Company				
Case No. 2004-00103				
Response to PSCDR1 #4				
Year: 2001				
AWW	DESCRIPTION	ACTUAL	BUDGET	VARIANCE
461300	IND SALES BILLED METERED	-1,574,684.00	-1,731,949.00	157,265.00
461310	IND SALES UNBILL METERED	-12,538.00	-9,093.00	-3,445.00
461400	MISC SALES BILLED METERED	-15,908.00	249,816.00	-265,724.00
462000	PRIV FIR PROT SER BILLED	-797,244.00	-780,429.00	-16,815.00
462110	INDUST WASTE SER UNBILL	151.00	0.00	151.00
462210	INDUSTRIAL WASTE SERVICE	-5,461.00	-5,700.00	239.00
463000	PUB FIRE PROT SER BILLED	-1,769,542.00	-1,762,512.00	-7,030.00
464200	PUB AUTH SLS BILLED METRD	-2,971,355.00	-3,194,902.00	223,547.00
464210	PUB AUTH SLS UNBILL METRD	-1,032.00	-1,512.00	480.00
466000	SALES FOR RESALE BILLED	-988,730.00	-879,113.00	-109,617.00
466100	SALES FOR RESALE UNBILL	-2,715.00	-1,124.00	-1,591.00
471100	RECONNECTION CHARGES	-167,096.00	-176,256.00	9,160.00
471200	OTHER MISC SERV REVENUES	-28,374.00	-20,424.00	-7,950.00
472000	RENTS FROM WATER PROPERTY	-90,068.00	-76,440.00	-13,628.00
474100	BILL & COLL SERV FOR OTH	-719,743.00	-699,222.00	-20,521.00
474300	MISCELLANEOUS	-6,800.00	-3,600.00	-3,200.00
600000	SS OPERATION SUPERV & ENG	232,576.00	273,442.00	-40,866.00
602000	PURCHASED WATER	224,570.00	215,000.00	9,570.00
603100	MISCELLANEOUS SS EXPENSES	175,973.00	238,280.00	-62,307.00
610000	SS ORDNY MAINT SUPR & ENG	822,002.00	742,396.00	79,606.00
611100	OR MN SS STRUCT & IMP MAT	242,794.00	185,746.00	57,048.00
613120	AMORT DEF EXP LAK RIV & OTH	29,753.00	29,748.00	5.00
617100	OR MN MISC WAT SS PLT MAT	0.00	4,000.00	-4,000.00
623110	POWER PURCH FOR PUMP ELEC	127,790.00	1,210,827.00	-1,083,037.00
623210	FUEL PURCH FOR PUMP OTHER	1,702,912.00	534,735.00	1,168,177.00
624100	PUMPING EXPENSE	40.00	0.00	40.00
624200	PUMPING LABOR ELECTRIC	568.00	0.00	568.00
626500	MISC PUMPING EXP ELECTRIC	10,169.00	9,912.00	257.00
630200	OR MN PUMP SUP & ENG ELEC	57,744.00	75,946.00	-18,202.00
633200	OR MN PUMP EQPT MAT ELEC	90,136.00	90,982.00	-846.00
640000	WT OPERATION SUPERV & ENG	440,664.00	386,922.00	53,742.00
641100	GENERAL CHEMICALS	1,227,896.00	1,219,930.00	7,966.00
642100	GENERAL WT LABOR	807,057.00	771,011.00	36,046.00
642300	GENERAL WT EXPENSES	172,331.00	164,453.00	7,878.00
643100	MISC WT EXPENSES-CURRENT	259,804.00	263,363.00	-3,559.00
643300	WASTE DISPOSAL EXP (CUR)	63,017.00	57,150.00	5,867.00
643310	AMORT WASTE DISPOSAL EXP	79,919.00	105,332.00	-25,413.00
644000	WT RENTS	35,476.00	35,100.00	376.00
650000	OR MN WT SUPR & ENG	124,059.00	138,774.00	-14,715.00
651100	OR MN WT STRUCT & IMP MAT	84,034.00	85,380.00	-1,346.00
651120	AMORT DEF EXP WT STRUCT	159,858.00	200,760.00	-40,902.00
660000	T&D OPERATION SUPER & ENG	302,668.00	248,880.00	53,788.00
661200	STORAGE FACILITIES LABOR	469,538.00	305,962.00	163,576.00
662100	T&D LINES EXPENSE	89,358.00	119,673.00	-30,315.00
662200	T&D LINES LABOR	309,542.00	433,331.00	-123,789.00
663300	MISC METER EXPENSES	76,250.00	71,340.00	4,910.00

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665300	MISC T&D EXPENSES-CURRENT	66,026.00	43,246.00	22,780.00
666000	T&D RENTS	9,096.00	18,290.00	-9,194.00
667100	MISC SEWER T & D EXP	2,494.00	4,920.00	-2,426.00
670000	OR MN T&D SUPR & ENG	154,727.00	148,352.00	6,375.00
671100	OR MN T&D STRUCT & IMP-MAT	293,966.00	266,959.00	27,007.00
671200	OR MN T&D STRUCT & IMP-LAB	1,711.00	0.00	1,711.00
672120	AMORT DEF EXP RES & STAND	197,556.00	194,654.00	2,902.00
673200	OR MN T&D MAINS LAB	200,611.00	201,537.00	-926.00
675200	OR MN SERVICES LAB	190,259.00	226,638.00	-36,379.00
676200	OR MN METERS LAB	11,178.00	2,784.00	8,394.00
677200	OR MN HYDRANTS LAB	90,736.00	93,469.00	-2,733.00
678100	OR MN OTHER T&D PLANT MAT	97,766.00	82,574.00	15,192.00
678200	OR MN OTHER T&D PLANT LAB	69.00	20,297.00	-20,228.00
902200	METER READING LABOR	466,770.00	535,807.00	-69,037.00
903100	CONTRACT & ORDERS EXPENS	8,081.00	18,950.00	-10,869.00
903200	CONTRACTS & ORDERS LABOR	676,685.00	575,610.00	101,075.00
903300	COLLECTING EXPENSES	217,832.00	229,200.00	-11,368.00
903520	BILLING & ACCTNG OTH EXP	333,310.00	348,614.00	-15,304.00
903521	CUST ACCTG-BILLING/TELEPHONE	57,773.00	48,000.00	9,773.00
903523	CUST ACCTG-BILLING/POSTAGE	338,007.00	335,305.00	2,702.00
904000	UNCOLLECTIBLE ACCOUNTS	200,488.00	224,836.00	-24,348.00
905100	MISC CUST ACCTNG EXPENSES	135,474.00	120,206.00	15,268.00
910110	ANNUAL REPORT EXPENSES	361,902.00	167,357.00	194,545.00
920200	SALARIES OFFICERS	267,462.00	386,675.00	-119,213.00
920500	INCENTIVE PLAN EXPENSE	20,983.00	124,200.00	-103,217.00
920520	INCENTIVE PLAN EXP OFFICERS	3,099.00	32,147.00	-29,048.00
921200	MISC OFFICE EXPENSES	79,321.00	123,353.00	-44,032.00
921210	MISC OFFICE EXP TEL	92,759.00	66,900.00	25,859.00
921220	MISC OFFICE EXP SUP	88,124.00	72,436.00	15,688.00
921250	OFFICE BUILDING OPERATION	2,219.00	4,200.00	-1,981.00
923100	SERVICE COMPANY CHARGES	1,203,787.00	1,053,892.00	149,895.00
923200	AUDITING SERVICES	31,195.00	41,026.00	-9,831.00
923300	LEGAL SERVICES	69,730.00	0.00	69,730.00
923500	OTHER SERVICES-CURRENT	353,464.00	279,732.00	73,732.00
924000	PROPERTY INSURANCE	86,300.00	53,610.00	32,690.00
925110	WORKMENS COMP PREMIUM EXP	23,269.00	33,400.00	-10,131.00
925300	INJURIES & DAMAGES EXP	1,277.00	3,960.00	-2,683.00
925400	GENERAL LIABILITY	229,741.00	285,250.00	-55,509.00
926100	ACCRUED OPEB EXPENSE	498,823.00	511,438.00	-12,615.00
926110	GROUP INSURANCE PREM EXP	804,962.00	878,686.00	-73,724.00
926200	OTHER WELFARE EXPENSES	21,567.00	38,565.00	-16,998.00
926220	ESOP CONTRIBUTIONS EXPENSE	62,246.00	80,400.00	-18,154.00
926250	401-K CONTRIBUTIONS EXPENSE	85,232.00	90,780.00	-5,548.00
926400	PENSION PLAN EXPENSE	356,713.00	346,274.00	10,439.00
928100	AMORT EXP RATE PROCEEDING	223,343.00	155,208.00	68,135.00
928300	AMORT OTHER REGULATRY EXP	5,183.00	5,064.00	119.00

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928400	AMORT EXP RATE PROCEEDING	24,520.00	22,212.00	2,308.00
930130	OTHER GENERAL EXPENSE	-3,479.00	31,667.00	-35,146.00
930210	MISC GENERAL EXP-CURRENT	8,055.00	11,950.00	-3,895.00
930260	MEALS & TRAVEL EXPENSES-TAXABL	19,073.00	11,993.00	7,080.00
930270	DONATIONS-ILL	32.00	0.00	32.00
930300	RESEARCH & DEV EXP	89,957.00	87,492.00	2,465.00
930600	TRANSPORTATION EXPENSES	295,100.00	298,857.00	-3,757.00
930850	MISC GEN EXP-DIRECTORS FEES	32,013.00	41,000.00	-8,987.00
930880	MISC GEN EXP-COMPANY DUES	26,234.00	25,173.00	1,061.00
930890	MISC GEN EXP-OTHER	138,048.00	105,000.00	33,048.00
930900	TAX PENALTY	93.00	0.00	93.00
931000	ADM & GENERAL RENTS	28,557.00	31,024.00	-2,467.00

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AWW	DESCRIPTION	ACTUAL	BUDGET	VARIANCE
403000	DEPRECIATION EXPENSE	5,620,414.00	5,560,168.00	60,246.00
404430	AMORT REG ASSET - AFUDC	25,728.00	25,728.00	0.00
406000	AMORT UT PLT ACQ ADJUST	21,944.00	192.00	21,752.00
407000	AMORT PROPERTY LOSSES	704,677.00	579,804.00	124,873.00
408030	OTHER GENERAL TAXES	3,524.00	3,900.00	-376.00
408100	REAL & PERSON PROP TAXES	1,684,972.00	1,540,140.00	144,832.00
408110	GROSS INC & RECPTS TAXES	71,749.00	79,512.00	-7,763.00
408140	FEDERAL UNEMPLYMNT TXS	7,618.00	465,571.00	-457,953.00
408160	FICA	426,716.00	0.00	426,716.00
408180	STATE UNEMPLYMNT TXS	6,719.00	0.00	6,719.00
409100	SIT-CURRENT	682,933.00	856,968.00	-174,035.00
409110	SIT-ADJUST PRIOR YEARS	-229,824.00	0.00	-229,824.00
409150	FIT-CURRENT	1,676,515.00	3,335,682.00	-1,659,167.00
409160	FIT-ADJUST PRIOR YEARS	-5,691.00	0.00	-5,691.00
409210	SIT-OTH INC & DED-REG	-46,042.00	-25,197.00	-20,845.00
409220	FIT-OTH INC & DED-REG	-82,383.00	-98,080.00	15,697.00
410400	DEF SIT-REG ASSET/LIAB	9,328.00	0.00	9,328.00
410600	DEF SIT-OTHER	442,985.00	0.00	442,985.00
410650	DEF SIT-CURRENT	0.00	171,838.00	-171,838.00
410700	DEF FIT-REG ASSET/LIAB	-31,243.00	0.00	-31,243.00
410900	DEF FIT-OTHER	1,713,176.00	0.00	1,713,176.00
410950	DEF FIT-CURRENT	0.00	593,323.00	-593,323.00
412120	ITC CURRENT/DEFERRED	0.00	-85,337.00	85,337.00
412210	ITC RESTORED- 3%	-7,652.00	0.00	-7,652.00
412220	ITC RESTORED- 4%	-6,305.00	0.00	-6,305.00
412230	ITC RESTORED-10%	-70,840.00	0.00	-70,840.00
415100	M&J REVENUES-OUTSIDE	-116,259.00	0.00	-116,259.00
416100	M&J EXPENSES-OUTSIDE	118,333.00	0.00	118,333.00
419300	INT OTHER SECURITIES-OUT	-10,305.00	0.00	-10,305.00
420100	AFUDC - EQUITY	-441,398.00	-459,223.00	17,825.00
420210	AFUDC - DEBT	-210,930.00	-219,056.00	8,126.00
425300	AMORT PREFERRED STOCK EXP	1,497.00	1,497.00	0.00
426100	DONATIONS	167,626.00	144,100.00	23,526.00
426160	OTHER LOBBYING EXPENSES	110,170.00	0.00	110,170.00
426200	OTHER INCOME DEDUCTIONS	267,862.00	162,588.00	105,274.00
426410	NON-OPER EMPLOYEE EXP	5,675.00	0.00	5,675.00
426420	NON-OPER EMPLOYEE EXP - TAXABL	4,689.00	0.00	4,689.00
427100	INTEREST LTD-OUT-REG	4,690,735.00	4,348,171.00	342,564.00
428000	AMORT DEBT DISCOUNT & EXP	86,563.00	91,472.00	-4,909.00
431100	INTEREST ON BANK DEBT	252,385.00	644,890.00	-392,505.00
431200	OTHER INTEREST EXPENSE	13,688.00	55,404.00	-41,716.00
437100	DIV DEC PREF STK-OUTSIDE	533,615.00	185,018.00	348,597.00
438200	DIV DEC COMMON STK - IN	4,717,847.00	5,231,845.00	-513,998.00
461000	DOMESTIC SEWER SERV BILLED	-26,283.00	-24,979.00	-1,304.00
461100	RES SALES BILLED METERED	-22,835,991.00	-23,047,110.00	211,119.00
461110	RES SALES UNBILL METERED	1,592.00	122,869.00	-121,277.00

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461130	DOMESTIC SEWER SERV UNBILLED	274.00	-448.00	722.00
461200	COM SALES BILLED METERED	-10,984,488.00	-11,233,300.00	248,812.00
461210	COM SALES UNBILL METERED	43,336.00	26,909.00	16,427.00
461300	IND SALES BILLED METERED	-1,578,640.00	-1,651,952.00	73,312.00
461310	IND SALES UNBILL METERED	-9,697.00	8,925.00	-18,622.00
461400	MISC SALES BILLED METERED	-29,482.00	-19,430.00	-10,052.00
462000	PRIV FIR PROT SER BILLED	-844,334.00	-809,461.00	-34,873.00
462110	INDUST WASTE SER UNBILL	17.00	46.00	-29.00
462210	INDUSTRIAL WASTE SERVICE	-5,442.00	-5,849.00	407.00
463000	PUB FIRE PROT SER BILLED	-1,799,387.00	-1,772,800.00	-26,587.00
464200	PUB AUTH SLS BILLED METRD	-3,378,198.00	-3,126,607.00	-251,591.00
464210	PUB AUTH SLS UNBILL METRD	-10,967.00	4,856.00	-15,823.00
466000	SALES FOR RESALE BILLED	-986,221.00	-1,007,003.00	20,782.00
466100	SALES FOR RESALE UNBILL	-5,552.00	17,156.00	-22,708.00
471100	RECONNECTION CHARGES	-214,055.00	-176,256.00	-37,799.00
471200	OTHER MISC SERV REVENUES	-100,220.00	-87,768.00	-12,452.00
472000	RENTS FROM WATER PROPERTY	-89,690.00	-99,540.00	9,850.00
474100	BILL & COLL SERV FOR OTH	-771,402.00	-737,274.00	-34,128.00
474300	MISCELLANEOUS	-2,121.00	0.00	-2,121.00
600000	SS OPERATION SUPERV & ENG	122,502.00	0.00	122,502.00
601100	SS OPERATION EXPENSE	151.00	0.00	151.00
602000	PURCHASED WATER	324,296.00	311,472.00	12,824.00
603100	MISCELLANEOUS SS EXPENSES	171,267.00	139,815.00	31,452.00
610000	SS ORDNY MAINT SUPR & ENG	1,100,686.00	0.00	1,100,686.00
611100	OR MN SS STRUCT & IMP MAT	108,499.00	0.00	108,499.00
613120	AMORT DEF EXP LAK RIV & OTH	29,753.00	0.00	29,753.00
614120	AMORT DEF EXP WELLS & SPR	0.00	375,536.00	-375,536.00
617100	OR MN MISC WAT SS PLT MAT	2,030.00	0.00	2,030.00
620200	PUMP OPER SUP & ENG ELEC	7,848.00	0.00	7,848.00
623110	POWER PURCH FOR PUMP ELEC	143,886.00	1,200,234.00	-1,056,348.00
623210	FUEL PURCH FOR PUMP OTHER	1,668,370.00	554,533.00	1,113,837.00
624500	PUMPING EXPENSES ELECTRIC	403.00	13,376.00	-12,973.00
626500	MISC PUMPING EXP ELECTRIC	3,552.00	0.00	3,552.00
630200	OR MN PUMP SUP & ENG ELEC	57,434.00	0.00	57,434.00
633200	OR MN PUMP EQPT MAT ELEC	71,681.00	0.00	71,681.00
640000	WT OPERATION SUPERV & ENG	397,293.00	0.00	397,293.00
641100	GENERAL CHEMICALS	1,329,875.00	1,139,288.00	190,587.00
642100	GENERAL WT LABOR	857,472.00	0.00	857,472.00
642300	GENERAL WT EXPENSES	170,511.00	0.00	170,511.00
643100	MISC WT EXPENSES-CURRENT	82,980.00	242,388.00	-159,408.00
643300	WASTE DISPOSAL EXP (CUR)	168,220.00	56,500.00	111,720.00
643310	AMORT WASTE DISPOSAL EXP	83,516.00	87,600.00	-4,084.00
644000	WT RENTS	27,093.00	0.00	27,093.00
650000	OR MN WT SUPR & ENG	120,558.00	0.00	120,558.00
651100	OR MN WT STRUCT & IMP MAT	104,172.00	0.00	104,172.00
651120	AMORT DEF EXP WT STRUCT	147,289.00	0.00	147,289.00

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652100	OR MN GENERAL WT EQPT MAT	19,940.00	0.00	19,940.00
660000	T&D OPERATION SUPER & ENG	8,698.00	0.00	8,698.00
661200	STORAGE FACILITIES LABOR	702,288.00	0.00	702,288.00
662100	T&D LINES EXPENSE	106,222.00	0.00	106,222.00
662200	T&D LINES LABOR	340,677.00	0.00	340,677.00
663300	MISC METER EXPENSES	51,961.00	0.00	51,961.00
665300	MISC T&D EXPENSES-CURRENT	58,331.00	0.00	58,331.00
666000	T&D RENTS	5,856.00	8,360.00	-2,504.00
667100	MISC SEWER T & D EXP	3,564.00	0.00	3,564.00
670000	OR MN T&D SUPR & ENG	54,260.00	0.00	54,260.00
671100	OR MN T&D STRUCT & IMP-MAT	275,081.00	669,132.00	-394,051.00
671200	OR MN T&D STRUCT & IMP-LAB	1,456.00	0.00	1,456.00
672120	AMORT DEF EXP RES & STAND	206,359.00	0.00	206,359.00
673100	OR MN T&D MAINS MAT	10,526.00	0.00	10,526.00
673200	OR MN T&D MAINS LAB	268,169.00	0.00	268,169.00
675200	OR MN SERVICES LAB	247,033.00	0.00	247,033.00
676200	OR MN METERS LAB	22,500.00	0.00	22,500.00
677200	OR MN HYDRANTS LAB	125,575.00	0.00	125,575.00
678100	OR MN OTHER T&D PLANT MAT	68,821.00	25,430.00	43,391.00
678200	OR MN OTHER T&D PLANT LAB	4,938.00	0.00	4,938.00
902200	METER READING LABOR	530,295.00	0.00	530,295.00
903100	CONTRACT & ORDERS EXPENS	8,852.00	8,550.00	302.00
903200	CONTRACTS & ORDERS LABOR	718,662.00	0.00	718,662.00
903300	COLLECTING EXPENSES	163,206.00	160,800.00	2,406.00
903520	BILLING & ACCTNG OTH EXP	412,226.00	34,230.00	377,996.00
903521	CUST ACCTG-BILLING/TELEPHONE	96,269.00	69,600.00	26,669.00
903523	CUST ACCTG-BILLING/POSTAGE	332,034.00	329,500.00	2,534.00
904000	UNCOLLECTIBLE ACCOUNTS	257,556.00	189,600.00	67,956.00
905100	MISC CUST ACCTNG EXPENSES	55,441.00	121,671.00	-66,230.00
910110	ANNUAL REPORT EXPENSES	349,307.00	921,701.00	-572,394.00
920000	ADM & GENERAL SALARIES	0.00	5,762,012.00	-5,762,012.00
920200	SALARIES OFFICERS	148,374.00	0.00	148,374.00
920500	INCENTIVE PLAN EXPENSE	-10,530.00	0.00	-10,530.00
920520	INCENTIVE PLAN EXP OFFICERS	60,132.00	0.00	60,132.00
921100	EXPENSES OF EMPLOYEES	10,668.00	0.00	10,668.00
921200	MISC OFFICE EXPENSES	145,751.00	0.00	145,751.00
921210	MISC OFFICE EXP TEL	58,411.00	81,630.00	-23,219.00
921220	MISC OFFICE EXP SUP	65,136.00	141,771.00	-76,635.00
921250	OFFICE BUILDING OPERATION	1,146.00	0.00	1,146.00
923100	SERVICE COMPANY CHARGES	2,115,172.00	2,035,180.00	79,992.00
923200	AUDITING SERVICES	22,950.00	34,980.00	-12,030.00
923300	LEGAL SERVICES	78,635.00	48,000.00	30,635.00
923400	ENGINEERING SERVICES	250.00	0.00	250.00
923500	OTHER SERVICES-CURRENT	386,457.00	441,652.00	-55,195.00
924000	PROPERTY INSURANCE	156,941.00	94,560.00	62,381.00
925110	WORKMENS COMP PREMIUM EXP	53,338.00	36,024.00	17,314.00

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925300	INJURIES & DAMAGES EXP	4,451.00	3,960.00	491.00
925400	GENERAL LIABILITY	307,216.00	288,684.00	18,532.00
926100	ACCRUED OPEB EXPENSE	493,066.00	524,866.00	-31,800.00
926110	GROUP INSURANCE PREM EXP	975,119.00	977,823.00	-2,704.00
926200	OTHER WELFARE EXPENSES	54,870.00	117,139.00	-62,269.00
926220	ESOP CONTRIBUTIONS EXPENSE	59,403.00	68,400.00	-8,997.00
926250	401-K CONTRIBUTIONS EXPENSE	92,973.00	89,100.00	3,873.00
926400	PENSION PLAN EXPENSE	424,938.00	501,300.00	-76,362.00
928100	AMORT EXP RATE PROCEEDING	220,504.00	230,734.00	-10,230.00
928400	AMORT EXP RATE PROCEEDING	24,520.00	0.00	24,520.00
930130	OTHER GENERAL EXPENSE	543,720.00	0.00	543,720.00
930200	AMORTIZE MISC CHARGES	160,938.00	0.00	160,938.00
930210	MISC GENERAL EXP-CURRENT	1,430.00	2,000.00	-570.00
930260	MEALS & TRAVEL EXPENSES-TAXABL	10,763.00	0.00	10,763.00
930270	DONATIONS-ILL	500.00	0.00	500.00
930300	RESEARCH & DEV EXP	25,208.00	85,000.00	-59,792.00
930600	TRANSPORTATION EXPENSES	312,895.00	293,577.00	19,318.00
930850	MISC GEN EXP-DIRECTORS FEES	39,810.00	41,000.00	-1,190.00
930880	MISC GEN EXP-COMPANY DUES	25,968.00	26,117.00	-149.00
930890	MISC GEN EXP-OTHER	119,291.00	119,665.00	-374.00
930900	TAX PENALTY	181.00	0.00	181.00
931000	ADM & GENERAL RENTS	32,903.00	82,512.00	-49,609.00
932700	OR MN A&G MISC PROPTY MAT	14,898.00	0.00	14,898.00

Kentucky-AmericanWater Company				
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AWW	DESCRIPTION	ACTUAL	BUDGET	VARIANCE
403000	DEPRECIATION EXPENSE	5,823,489.00	5,789,521.00	33,968.00
404430	AMORT REG ASSET - AFUDC	25,728.00	0.00	25,728.00
406000	AMORT UT PLT ACQ ADJUST	21,611.00	13,056.00	8,555.00
407000	AMORT PROPERTY LOSSES	653,037.00	651,984.00	1,053.00
408030	OTHER GENERAL TAXES	3,343.00	2,200.00	1,143.00
408100	REAL & PERSON PROP TAXES	2,080,743.00	1,732,938.00	347,805.00
408110	GROSS INC & RECPTS TAXES	82,876.00	82,872.00	4.00
408140	FEDERAL UNEMPLYMNT TXS	7,019.00	458,931.00	-451,912.00
408160	FICA	417,236.00	0.00	417,236.00
408180	STATE UNEMPLYMNT TXS	5,070.00	0.00	5,070.00
409100	SIT-CURRENT	539,890.00	803,702.00	-263,812.00
409110	SIT-ADJUST PRIOR YEARS	-45,854.00	0.00	-45,854.00
409150	FIT-CURRENT	1,971,557.00	1,507,251.00	464,306.00
409160	FIT-ADJUST PRIOR YEARS	-4,267.00	0.00	-4,267.00
409210	SIT-OTH INC & DED-REG	-26,931.00	-28,556.00	1,625.00
409220	FIT-OTH INC & DED-REG	-114,252.00	-111,148.00	-3,104.00
410400	DEF SIT-REG ASSET/LIAB	27,762.00	0.00	27,762.00
410600	DEF SIT-OTHER	241,625.00	0.00	241,625.00
410650	DEF SIT-CURRENT	0.00	80,037.00	-80,037.00
410700	DEF FIT-REG ASSET/LIAB	40,074.00	0.00	40,074.00
410900	DEF FIT-OTHER	929,363.00	0.00	929,363.00
410950	DEF FIT-CURRENT	0.00	1,888,620.00	-1,888,620.00
412120	ITC CURRENT/DEFERRED	0.00	-85,337.00	85,337.00
412210	ITC RESTORED- 3%	-7,702.00	0.00	-7,702.00
412220	ITC RESTORED- 4%	-6,346.00	0.00	-6,346.00
412230	ITC RESTORED-10%	-71,304.00	0.00	-71,304.00
415100	M&J REVENUES-OUTSIDE	-397,661.00	0.00	-397,661.00
415110	M&J REVENUES-INSIDE	-53,845.00	0.00	-53,845.00
416100	M&J EXPENSES-OUTSIDE	240,079.00	0.00	240,079.00
416110	M&J EXPENSES-INSIDE	209,375.00	0.00	209,375.00
417220	NON-UT OPER-IN-EXPENSES	5,679.00	0.00	5,679.00
419300	INT OTHER SECURITIES-OUT	-20.00	0.00	-20.00
420100	AFUDC - EQUITY	-445,265.00	-356,695.00	-88,570.00
420210	AFUDC - DEBT	-210,430.00	-170,149.00	-40,281.00
422000	GAINS-LOSSES DISP PROP	-725.00	0.00	-725.00
425300	AMORT PREFERRED STOCK EXP	16,022.00	1,494.00	14,528.00
426100	DONATIONS	149,187.00	145,100.00	4,087.00
426160	OTHER LOBBYING EXPENSES	107,526.00	0.00	107,526.00
426200	OTHER INCOME DEDUCTIONS	46,602.00	201,024.00	-154,422.00
426410	NON-OPER EMPLOYEE EXP	2,108.00	0.00	2,108.00
426420	NON-OPER EMPLOYEE EXP - TAXABL	2,108.00	0.00	2,108.00
427100	INTEREST LTD-OUT-REG	2,026,000.00	4,620,225.00	-2,594,225.00
427120	INTEREST LTD - INSIDE	2,420,850.00	0.00	2,420,850.00
428000	AMORT DEBT DISCOUNT & EXP	77,828.00	82,689.00	-4,861.00
431100	INTEREST ON BANK DEBT	0.00	239,655.00	-239,655.00
431200	OTHER INTEREST EXPENSE	452.00	0.00	452.00

Kentucky-American Water Company				
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AWW	DESCRIPTION	ACTUAL	BUDGET	VARIANCE
433100	INTEREST ON BANK DEBT	181,253.00	0.00	181,253.00
437100	DIV DEC PREF STK-OUTSIDE	513,293.00	530,454.00	-17,161.00
438200	DIV DEC COMMON STK - IN	3,401,238.00	4,327,931.00	-926,693.00
461000	DOMESTIC SEWER SERV BILLED	-25,367.00	-24,979.00	-388.00
461100	RES SALES BILLED METERED	-21,394,943.00	-22,993,391.00	1,598,448.00
461110	RES SALES UNBILL METERED	-1,017,125.00	-436,249.00	-580,876.00
461130	DOMESTIC SEWER SERV UNBILLED	1,397.00	-638.00	2,035.00
461200	COM SALES BILLED METERED	-10,378,280.00	-10,990,661.00	612,381.00
461210	COM SALES UNBILL METERED	-533,784.00	-261,681.00	-272,103.00
461300	IND SALES BILLED METERED	-1,442,871.00	-1,579,565.00	136,694.00
461310	IND SALES UNBILL METERED	8,989.00	7,647.00	1,342.00
461400	MISC SALES BILLED METERED	-16,503.00	-15,908.00	-595.00
462000	PRIV FIR PROT SER BILLED	-839,932.00	-839,226.00	-706.00
462110	INDUST WASTE SER UNBILL	474.00	-15.00	489.00
462210	INDUSTRIAL WASTE SERVICE	-3,954.00	-5,849.00	1,895.00
463000	PUB FIRE PROT SER BILLED	-1,828,600.00	-1,806,346.00	-22,254.00
464200	PUB AUTH SLS BILLED METRD	-3,376,301.00	-3,118,767.00	-257,534.00
464210	PUB AUTH SLS UNBILL METRD	-108,969.00	-35,876.00	-73,093.00
466000	SALES FOR RESALE BILLED	-829,887.00	-1,007,762.00	177,875.00
466100	SALES FOR RESALE UNBILL	7,181.00	411.00	6,770.00
471100	RECONNECTION CHARGES	-104,849.00	-190,944.00	86,095.00
471200	OTHER MISC SERV REVENUES	-35,582.00	-51,012.00	15,430.00
472000	RENTS FROM WATER PROPERTY	-88,100.00	-81,600.00	-6,500.00
474100	BILL & COLL SERV FOR OTH	-801,041.00	-779,364.00	-21,677.00
474300	MISCELLANEOUS	7,897.00	0.00	7,897.00
600000	SS OPERATION SUPERV & ENG	92,922.00	0.00	92,922.00
602000	PURCHASED WATER	310,942.00	327,774.00	-16,832.00
603100	MISCELLANEOUS SS EXPENSES	116,287.00	59,704.00	56,583.00
610000	SS ORDNY MAINT SUPR & ENG	922,392.00	0.00	922,392.00
611100	OR MN SS STRUCT & IMP MAT	198,420.00	0.00	198,420.00
613120	AMORT DEF EXP LAK RIV & OTH	24,161.00	0.00	24,161.00
614120	AMORT DEF EXP WELLS & SPR	33,560.00	402,720.00	-369,160.00
617100	OR MN MISC WAT SS PLT MAT	33.00	0.00	33.00
622100	POWER PRODUCTION EXP.	1,058.00	0.00	1,058.00
623110	POWER PURCH FOR PUMP ELEC	103,631.00	314,709.00	-211,078.00
623210	FUEL PURCH FOR PUMP OTHER	1,873,755.00	1,453,823.00	419,932.00
624100	PUMPING EXPENSE	89.00	0.00	89.00
624500	PUMPING EXPENSES ELECTRIC	3,435.00	39,970.00	-36,535.00
626500	MISC PUMPING EXP ELECTRIC	8,258.00	0.00	8,258.00
630200	OR MN PUMP SUP & ENG ELEC	55,546.00	0.00	55,546.00
633200	OR MN PUMP EQPT MAT ELEC	114,351.00	0.00	114,351.00
640000	WT OPERATION SUPERV & ENG	462,995.00	0.00	462,995.00
641100	GENERAL CHEMICALS	1,350,252.00	1,131,511.00	218,741.00
642100	GENERAL WT LABOR	809,871.00	0.00	809,871.00
642300	GENERAL WT EXPENSES	226,241.00	80,545.00	145,696.00
643100	MISC WT EXPENSES-CURRENT	65,740.00	0.00	65,740.00

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AWW	DESCRIPTION	ACTUAL	BUDGET	VARIANCE
643300	WASTE DISPOSAL EXP (CUR)	73,011.00	103,500.00	-30,489.00
643310	AMORT WASTE DISPOSAL EXP	69,780.00	76,560.00	-6,780.00
644000	WT RENTS	894.00	0.00	894.00
650000	OR MN WT SUPR & ENG	120,563.00	0.00	120,563.00
651100	OR MN WT STRUCT & IMP MAT	89,442.00	56,281.00	33,161.00
651120	AMORT DEF EXP WT STRUCT	133,171.00	0.00	133,171.00
661200	STORAGE FACILITIES LABOR	591,882.00	0.00	591,882.00
662100	T&D LINES EXPENSE	129,176.00	0.00	129,176.00
662200	T&D LINES LABOR	470,036.00	0.00	470,036.00
663300	MISC METER EXPENSES	43,383.00	0.00	43,383.00
665300	MISC T&D EXPENSES-CURRENT	59,649.00	0.00	59,649.00
666000	T&D RENTS	9,250.00	27,308.00	-18,058.00
667100	MISC SEWER T & D EXP	4,035.00	0.00	4,035.00
670000	OR MN T&D SUPR & ENG	36,315.00	0.00	36,315.00
671100	OR MN T&D STRUCT & IMP-MAT	244,630.00	789,340.00	-544,710.00
671200	OR MN T&D STRUCT & IMP-LAB	1,351.00	0.00	1,351.00
672120	AMORT DEF EXP RES & STAND	182,997.00	0.00	182,997.00
673200	OR MN T&D MAINS LAB	234,354.00	0.00	234,354.00
675200	OR MN SERVICES LAB	237,254.00	0.00	237,254.00
676200	OR MN METERS LAB	31,173.00	0.00	31,173.00
677200	OR MN HYDRANTS LAB	96,470.00	0.00	96,470.00
678100	OR MN OTHER T&D PLANT MAT	53,981.00	19,001.00	34,980.00
678200	OR MN OTHER T&D PLANT LAB	6,946.00	0.00	6,946.00
902200	METER READING LABOR	491,664.00	0.00	491,664.00
903100	CONTRACT & ORDERS EXPENS	87,563.00	183,650.00	-96,087.00
903200	CONTRACTS & ORDERS LABOR	522,728.00	0.00	522,728.00
903300	COLLECTING EXPENSES	167,716.00	0.00	167,716.00
903520	BILLING & ACCTNG OTH EXP	38,846.00	73,080.00	-34,234.00
903521	CUST ACCTG-BILLING/TELEPHONE	111,922.00	78,120.00	33,802.00
903523	CUST ACCTG-BILLING/POSTAGE	388,757.00	450,163.00	-61,406.00
904000	UNCOLLECTIBLE ACCOUNTS	184,497.00	239,000.00	-54,503.00
905100	MISC CUST ACCTNG EXPENSES	54,736.00	71,701.00	-16,965.00
910110	ANNUAL REPORT EXPENSES	475,203.00	1,150,940.00	-675,737.00
920000	ADM & GENERAL SALARIES	0.00	5,402,065.00	-5,402,065.00
920200	SALARIES OFFICERS	66,564.00	0.00	66,564.00
920500	INCENTIVE PLAN EXPENSE	-156,612.00	0.00	-156,612.00
920520	INCENTIVE PLAN EXP OFFICERS	166,872.00	113,136.00	53,736.00
921100	EXPENSES OF EMPLOYEES	12,507.00	0.00	12,507.00
921200	MISC OFFICE EXPENSES	118,484.00	0.00	118,484.00
921210	MISC OFFICE EXP TEL	45,635.00	94,888.00	-49,253.00
921220	MISC OFFICE EXP SUP	81,604.00	176,643.00	-95,039.00
921250	OFFICE BUILDING OPERATION	22,513.00	0.00	22,513.00
923100	SERVICE COMPANY CHARGES	3,153,263.00	3,160,126.00	-6,863.00
923200	AUDITING SERVICES	22,522.00	30,408.00	-7,886.00
923300	LEGAL SERVICES	91,662.00	0.00	91,662.00
923400	ENGINEERING SERVICES	325.00	3,900.00	-3,575.00

Kentucky-American Water Company				
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AWW	DESCRIPTION	ACTUAL	BUDGET	VARIANCE
923500	OTHER SERVICES-CURRENT	370,210.00	340,346.00	29,864.00
924000	PROPERTY INSURANCE	174,864.00	145,716.00	29,148.00
925110	WORKMENS COMP PREMIUM EXP	52,445.00	38,137.00	14,308.00
925300	INJURIES & DAMAGES EXP	1,182.00	2,401.00	-1,219.00
925400	GENERAL LIABILITY	228,736.00	292,465.00	-63,729.00
926100	ACCRUED OPEB EXPENSE	670,966.00	560,743.00	110,223.00
926110	GROUP INSURANCE PREM EXP	909,437.00	938,428.00	-28,991.00
926200	OTHER WELFARE EXPENSES	12,569.00	105,219.00	-92,650.00
926220	ESOP CONTRIBUTIONS EXPENSE	52,218.00	68,401.00	-16,183.00
926250	401-K CONTRIBUTIONS EXPENSE	82,388.00	96,002.00	-13,614.00
926400	PENSION PLAN EXPENSE	800,534.00	691,579.00	108,955.00
928100	AMORT EXP RATE PROCEEDING	246.00	24,528.00	-24,282.00
928400	AMORT EXP RATE PROCEEDING	19,850.00	0.00	19,850.00
930130	OTHER GENERAL EXPENSE	794,241.00	552,000.00	242,241.00
930200	AMORTIZE MISC CHARGES	147,587.00	0.00	147,587.00
930210	MISC GENERAL EXP-CURRENT	1,315.00	2,000.00	-685.00
930260	MEALS & TRAVEL EXPENSES-TAXABL	12,883.00	0.00	12,883.00
930270	DONATIONS-ILL	210.00	0.00	210.00
930300	RESEARCH & DEV EXP	14,804.00	26,000.00	-11,196.00
930510	LOBBYING EXPENSES	684.00	0.00	684.00
930600	TRANSPORTATION EXPENSES	412,106.00	367,579.00	44,527.00
930850	MISC GEN EXP-DIRECTORS FEES	14,703.00	36,024.00	-21,321.00
930880	MISC GEN EXP-COMPANY DUES	21,738.00	27,049.00	-5,311.00
930890	MISC GEN EXP-OTHER	105,581.00	134,640.00	-29,059.00
931000	ADM & GENERAL RENTS	29,701.00	60,500.00	-30,799.00
932700	OR MN A&G MISC PROPTY MAT	13,979.00	0.00	13,979.00

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AWW	DESC	2001 January Actual	2001 January Budget	Variance	2001 February Actual	2001 February Budget	Variance	2001 March Actual	2001 March Budget	Variance
40320	DEPR EXPENSE-CONTRIBUTIONS	-	-	-	-	-	-	-	-	-
403000	DEPRECIATION EXPENSE	486,300.00	432,541.00	53,759.00	487,543.00	432,682.00	54,861.00	488,737.00	432,895.00	55,742.00
403000	DEPRECIATION EXPENSE	(49,528.00)	-	(49,528.00)	(49,797.00)	-	(49,797.00)	(50,130.00)	-	(50,130.00)
404430	AMORT REG ASSET - AFUDC	2,144.00	5,309.00	(3,165.00)	2,144.00	5,309.00	(3,165.00)	2,144.00	5,309.00	(3,165.00)
406000	AMORT UT PLT ACQ ADJUST	288.00	1,538.00	(1,250.00)	288.00	1,538.00	(1,250.00)	288.00	1,538.00	(1,250.00)
407000	AMORT PROPERTY LOSSES	48,317.00	46,778.00	1,539.00	48,317.00	46,778.00	1,539.00	48,317.00	46,778.00	1,539.00
408030	OTHER GENERAL TAXES	-	200.00	(200.00)	-	200.00	(200.00)	-	200.00	(200.00)
408100	REAL & PERSON PROP TAXES	120,657.00	120,320.00	337.00	120,657.00	120,186.00	471.00	120,657.00	120,252.00	405.00
408110	GROSS INC & RECPTS TAXES	6,237.00	6,237.00	-	6,237.00	6,237.00	-	6,237.00	6,237.00	-
408140	FEDERAL UNEMPLYMNT TXS	3,808.00	4,647.00	(841.00)	1,662.00	3,971.00	(2,309.00)	285.00	3,560.00	(3,275.00)
408160	FICA	38,557.00	44,796.00	(6,239.00)	32,391.00	39,305.00	(6,914.00)	47,566.00	43,034.00	4,532.00
408180	STATE UNEMPLYMNT TXS	1,747.00	1,643.00	104.00	982.00	1,442.00	(460.00)	282.00	1,396.00	(1,114.00)
409100	SIT-CURRENT	49,724.00	47,888.00	1,836.00	22,673.00	35,115.00	(12,442.00)	66,708.00	54,126.00	12,582.00
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409150	FIT-CURRENT	193,775.00	186,437.00	7,338.00	89,216.00	136,686.00	(47,470.00)	258,167.00	210,681.00	47,486.00
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409210	SIT-OTH INC & DED-REG	(11,032.00)	(10,948.00)	(84.00)	(2,241.00)	(2,361.00)	120.00	18,766.00	(2,186.00)	20,952.00
409220	FIT-OTH INC & DED-REG	(42,943.00)	(42,512.00)	(331.00)	(8,720.00)	(9,189.00)	469.00	73,045.00	(8,507.00)	81,552.00
410400	DEF SIT-REG ASSET/LIAB	442.00	-	442.00	402.00	-	402.00	707.00	-	707.00
410400	DEF SIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410400	DEF SIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	2,502.00	9,602.00	(7,100.00)	14,130.00	9,595.00	4,535.00	4,923.00	9,977.00	(5,054.00)
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410650	DEF SIT-CURRENT	-	-	-	-	-	-	-	-	-
410700	DEF FIT-REG ASSET/LIAB	(1,479.00)	-	(1,479.00)	(1,346.00)	-	(1,346.00)	(2,369.00)	-	(2,369.00)
410700	DEF FIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410700	DEF FIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410800	DEF FIT-OTHER	9,781.00	36,528.00	(26,747.00)	54,480.00	36,435.00	18,045.00	20,658.00	35,494.00	(14,836.00)
410900	DEF FIT-OTHER	-	-	-	-	-	-	-	-	-
410900	DEF FIT-OTHER	-	-	-	-	-	-	-	-	-
410950	DEF FIT-CURRENT	-	-	-	-	-	-	-	-	-
410950	DEF FIT-CURRENT	(274.00)	-	(274.00)	(444.00)	-	(444.00)	(1.00)	-	(1.00)
412120	ITC CURRENT/DEFERRED	-	-	-	-	-	-	-	-	-
412210	ITC RESTORED- 3%	(362.00)	(402.00)	40.00	(330.00)	(348.00)	18.00	(580.00)	(366.00)	(214.00)
412220	ITC RESTORED- 4%	(299.00)	(332.00)	33.00	(272.00)	(287.00)	15.00	(478.00)	(301.00)	(177.00)
412230	ITC RESTORED-10%	(3,354.00)	(3,976.00)	622.00	(3,051.00)	(3,509.00)	458.00	(5,369.00)	(3,386.00)	(1,984.00)
415100	M&J REVENUES-OUTSIDE	1,765.00	(500.00)	2,265.00	(2,258.00)	(500.00)	(1,758.00)	(2,696.00)	(500.00)	(2,196.00)
415110	M&J REVENUES-INSIDE	-	-	-	-	-	-	-	-	-
416100	M&J EXPENSES-OUTSIDE	-	-	-	1,462.00	-	1,462.00	1,349.00	-	1,349.00
416110	M&J EXPENSES-INSIDE	-	-	-	-	-	-	-	-	-
417220	NON-UT OPER-IN-EXPENSES	-	-	-	-	-	-	-	-	-
419300	INT OTHER SECURITIES-CUT	(1,780.00)	(767.00)	(1,013.00)	(820.00)	(767.00)	(53.00)	(1,158.00)	(767.00)	(391.00)
420100	AFUDC - EQUITY	(28,412.00)	(25,476.00)	(2,936.00)	(28,685.00)	(26,352.00)	(2,333.00)	(29,500.00)	(27,231.00)	(2,269.00)
420210	AFUDC - DEBT	(15,034.00)	(12,152.00)	(2,882.00)	(15,177.00)	(12,570.00)	(2,607.00)	(15,609.00)	(12,990.00)	(2,619.00)
422000	GAINS-LOSSES DISP PROP	-	-	-	-	-	-	(250,000.00)	(150,000.00)	(100,000.00)
422000	GAINS-LOSSES DISP PROP	-	-	-	-	-	-	-	-	-
425300	AMORT PREFERRED STOCK EXP	64.00	64.00	-	64.00	64.00	-	64.00	64.00	-
425300	AMORT PREFERRED STOCK EXP	-	-	-	-	-	-	-	-	-
426100	DONATIONS	101,250.00	101,750.00	(500.00)	15,400.00	15,000.00	400.00	17,055.00	20,050.00	(2,995.00)
426160	OTHER LOBBYING EXPENSES	4,270.00	4,400.00	(130.00)	12,668.00	4,400.00	8,268.00	4,316.00	4,400.00	(84.00)
426200	OTHER INCOME DEDUCTIONS	28,222.00	27,712.00	510.00	(2,777.00)	10,290.00	(10,567.00)	2,853.00	3,040.00	(187.00)
426410	NON-OPER EMPLOYEE EXP	-	144.00	(144.00)	490.00	144.00	346.00	377.00	220.00	157.00
426420	NON-OPER EMPLOYEE EXP - TAXABL	-	108.00	(108.00)	490.00	108.00	382.00	377.00	108.00	269.00
427100	INTEREST LTD-OUT-REG	337,508.00	337,508.00	-	337,508.00	337,508.00	-	346,382.00	337,508.00	8,874.00
427100	INTEREST LTD-OUT-REG	-	-	-	-	-	-	-	-	-
427120	INTEREST LTD - INSIDE	-	-	-	-	-	-	-	-	-
428000	AMORT DEBT DISCOUNT & EXP	3,307.00	2,847.00	460.00	3,307.00	2,847.00	460.00	1,004.00	2,847.00	(1,843.00)
428000	AMORT DEBT DISCOUNT & EXP	-	-	-	-	-	-	-	-	-
431100	INTEREST ON BANK DEBT	121,670.00	115,832.00	5,838.00	92,563.00	110,112.00	(17,549.00)	-	102,376.00	(102,376.00)
431200	OTHER INTEREST EXPENSE	1,805.00	-	1,805.00	2,252.00	-	2,252.00	9,131.00	-	9,131.00
433100	INTEREST ON BANK DEBT	-	-	-	-	-	-	-	-	-
437100	DIV DEC PREF STK-OUTSIDE	44,863.00	44,864.00	(1.00)	44,863.00	44,864.00	(1.00)	44,863.00	44,864.00	(1.00)
437100	DIV DEC PREF STK-OUTSIDE	-	-	-	-	-	-	-	-	-
438200	DIV DEC COMMON STK - IN	-	-	-	-	-	-	736,674.00	1,001,085.00	(264,411.00)
461000	DOMESTIC SEWER SERV BILLED	(1,839.00)	(1,148.00)	(691.00)	(1,843.00)	(1,182.00)	(661.00)	(1,727.00)	(1,162.00)	(565.00)
461000	DOMESTIC SEWER SERV BILLED	(185.00)	(624.00)	439.00	(234.00)	(770.00)	536.00	(232.00)	(688.00)	456.00
461100	RES SALES BILLED METERED	(1,705,892.00)	(1,885,395.00)	(20,497.00)	(1,595,160.00)	(1,732,801.00)	137,641.00	(1,511,666.00)	(1,608,742.00)	97,076.00
461110	RES SALES UNBILL METERED	(40,704.00)	(41,443.00)	739.00	149,061.00	152,096.00	(3,035.00)	(11,406.00)	(11,720.00)	1,314.00
461130	DOMESTIC SEWER SERV UNBILLED	(175.00)	(3.00)	(172.00)	78.00	(14.00)	92.00	(190.00)	(10.00)	(180.00)
461130	DOMESTIC SEWER SERV UNBILLED	33.00	-	33.00	(23.00)	-	(23.00)	(34.00)	-	(34.00)
461200	COM SALES BILLED METERED	(814,251.00)	(855,930.00)	41,679.00	(784,122.00)	(868,656.00)	84,534.00	(751,766.00)	(779,225.00)	27,459.00
461210	COM SALES UNBILL METERED	(9,699.00)	(8,347.00)	(1,312.00)	96,281.00	95,793.00	488.00	(82,854.00)	(82,598.00)	(256.00)
461300	IND SALES BILLED METERED	(116,300.00)	(126,726.00)	10,426.00	(129,991.00)	(127,136.00)	(2,855.00)	(118,275.00)	(127,566.00)	9,291.00
461310	IND SALES UNBILL METERED	(7,573.00)	(4,123.00)	(3,450.00)	1,011.00	1,008.00	5.00	3,287.00	3,287.00	-
461400	MISC SALES BILLED METERED	(862.00)	21,826.00	(22,688.00)	(206.00)	21,518.00	(21,723.00)	(1,094.00)	21,318.00	(22,412.00)
462000	PRIV FIR PROT SER BILLED	(68,218.00)	(63,991.00)	(4,227.00)	(65,869.00)	(64,063.00)	(1,806.00)	(66,282.00)	(64,270.00)	(2,012.00)
462110	INDUST WASTE SER UNBILL	(276.00)	-	(276.00)	303.00	-	303.00	160.00	-	160.00
462210	INDUSTRIAL WASTE SERVICE	(941.00)	(475.00)	(466.00)	(629.00)	(475.00)	(54.00)	(223.00)	(475.00)	252.00
463000	PUB FIRE PROT SER BILLED	(146,112.00)	(145,920.00)	(192.00)	(145,916.00)	(146,040.00)	124.00	(145,898.00)	(146,208.00)	310.00
464000	PUB AUTH SLS BILLED METRD	(203,577.00)	(243,719.00)	40,142.00	(171,833.00)	(199,344.00)	27,511.00	(207,503.00)	(203,372.00)	(4,131.00)
464210	PUB AUTH SLS UNBILL METRD	23,346.00	28,307.00	(4,961.00)	9,860.00	5,242.00	4,618.00	(24,369.00)	(25,230.00)	861.00
466000	SALES FOR RESALE BILLED	(100,221.00)	(63,295.00)	(36,926.00)	(84,951.00)	(60,513.00)	(24,438.00)	(79,259.00)	(56,811.00)	(22,448.00)
468100	SALES FOR RESALE UNBILL	1,874.00	2,720.00	(1,046.00)	4,048.00	4,049.00	(4,949.00)	(4,925.00)	(4,925.00)	-
471100	RECONNECTION CHARGES	(18,213.00)	(14,688.00)	(3,525.00)	(5,223.00)	(14,688.00)	9,465.00	(20,478.00)	(14,688.00)	(5,790.00)
471200	OTHER MISC SERV REVENUES	(1,432.00)	(1,652.00)	220.00	(2,644.00)	(1,652.00)	(932.00)	(2,950.00)	(1,652.00)	(1,298.00)
471200	OTHER MISC SERV REVENUES	(25.00)	(50.00)	25.00	65.00	(50.00)	115.00	-	(50.00)	50.00
472000	RENTS FROM WATER PROPERTY	(5,795.00)	(4,495.00)	(1,300.00)	(5,441.00)	(4,495.00)	(1,946.00)	(8,516.00)	(4,495.00)	(4,023.00)
474100	BILL & COLL SERV FOR OTH	(59,261.00)	(57,915.00)	(1,346.00)	(57,746.00)	(57,979.00)	235.00	(58,160.00)	(58,043.00)	(117.00)
474300	MISCELLANEOUS	(605.00)	(300.00)	(305.00)	(491.00)	(300.00)	(191.00)	(401.00)	(300.00)	(101.00)
600000	SS OPERATION SUPERV & ENG	24,064.00	23,194.00	870.00	17,280.00	20,278.00	(2,998.00)	19,465.00	23,265.00	(4,820.00)
601100	SS OPERATION EXPENSE	-	-	-	-	-	-	-	-	-
602000	PURCHASED WATER	26,052.00	20,000.00	6,052.00	24,908.00	20,000.00	4,908.00	24,414.00	20,000.00	4,414.00
603100	MISCELLANEOUS SS EXPENSES	5,325.00	12,419.00	(7,094.00)	4,011.00	-	4,011.00	3,953.00	4,537.00	(584.00)
603100	MISCELLANEOUS SS EXPENSES	914.00	3,000.00	(2,086.00)	1,032.00	2,600.00	(1,568.00)	570.00	5,200.00	(4,630.00)

Kentucky-American Water Company
Case No. 2004-00103
Response to PSCDR1 #4

AWW	DESC	2001 January Actual	2001 January Budget	Variance	2001 February Actual	2001 February Budget	Variance	2001 March Actual	2001 March Budget	Variance
603100	MISCELLANEOUS SS EXPENSES	-	-	-	-	-	-	-	-	-
603100	MISCELLANEOUS SS EXPENSES	7,727.00	9,962.00	(2,235.00)	2,712.00	12,996.00	(10,284.00)	4,029.00	9,317.00	(5,288.00)
603100	MISCELLANEOUS SS EXPENSES	-	150.00	(150.00)	-	-	(150.00)	209.00	662.00	(453.00)
603100	MISCELLANEOUS SS EXPENSES	-	-	-	-	-	-	-	-	-
603100	MISCELLANEOUS SS EXPENSES	2,852.00	2,600.00	252.00	592.00	460.00	132.00	2,627.00	3,356.00	(729.00)
603100	MISCELLANEOUS SS EXPENSES	203.00	-	203.00	48.00	-	48.00	-	-	-
603100	MISCELLANEOUS SS EXPENSES	1,481.00	1,640.00	(159.00)	2,187.00	1,640.00	547.00	2,276.00	1,640.00	636.00
610000	SS ORDNY MAINT SUPR & ENG	78,758.00	66,705.00	10,053.00	58,126.00	58,394.00	(266.00)	64,534.00	63,892.00	642.00
610000	SS ORDNY MAINT SUPR & ENG	-	-	-	-	-	-	-	-	-
611100	OR MN SS STRUCT & IMP MAT	1,730.00	5,870.00	(4,140.00)	8,032.00	5,620.00	2,412.00	4,067.00	6,370.00	(2,303.00)
613120	AMORT DEF EXP LAK RIV & OTH	2,479.00	2,479.00	-	2,479.00	2,479.00	-	2,479.00	2,479.00	-
614120	AMORT DEF EXP WELLS & SPR	-	-	-	-	-	-	-	-	-
617100	OR MN MISC WAT SS PLT MAT	-	-	-	-	-	-	-	-	-
617100	OR MN MISC WAT SS PLT MAT	-	-	-	-	-	-	-	-	-
620200	PUMP OPER SUP & ENG ELEC	-	-	-	-	-	-	-	-	-
622100	POWER PRODUCTION EXP.	-	-	-	-	-	-	-	-	-
623110	POWER PURCH FOR PUMP ELEC	11,402.00	95,409.00	(84,007.00)	10,838.00	89,844.00	(79,006.00)	8,169.00	98,379.00	(90,220.00)
623210	FUEL PURCH FOR PUMP OTHER	-	-	-	-	-	-	-	-	-
623210	FUEL PURCH FOR PUMP OTHER	116,928.00	42,498.00	74,430.00	118,387.00	38,449.00	79,938.00	108,992.00	39,789.00	69,203.00
623210	FUEL PURCH FOR PUMP OTHER	-	-	-	472.00	-	472.00	1,103.00	-	1,103.00
624100	PUMPING EXPENSE	-	-	-	-	-	-	-	-	-
624200	PUMPING LABOR ELECTRIC	-	-	-	-	-	-	-	-	-
624500	PUMPING EXPENSES ELECTRIC	-	-	-	-	-	-	-	-	-
624500	PUMPING EXPENSES ELECTRIC	-	-	-	-	-	-	-	-	-
626500	MISC PUMPING EXP ELECTRIC	1,035.00	826.00	209.00	748.00	825.00	(78.00)	1,020.00	826.00	194.00
630200	OR MN PUMP SUP & ENG ELEC	4,444.00	5,347.00	(903.00)	5,277.00	4,514.00	763.00	5,972.00	5,348.00	624.00
630200	OR MN PUMP SUP & ENG ELEC	-	1,073.00	(1,073.00)	-	933.00	(933.00)	-	1,389.00	(1,389.00)
633200	OR MN PUMP EQPT MAT OTHER	-	-	-	-	-	-	-	-	-
633200	OR MN PUMP EQPT MAT OTHER	8,447.00	5,721.00	2,726.00	4,598.00	4,901.00	(303.00)	8,236.00	7,271.00	965.00
640000	WT OPERATION SUPERV & ENG	39,318.00	33,463.00	5,855.00	33,748.00	29,079.00	4,669.00	36,573.00	31,632.00	4,941.00
641100	GENERAL CHEMICALS	119,532.00	90,939.00	28,593.00	105,050.00	81,106.00	23,944.00	89,212.00	87,757.00	1,455.00
641100	GENERAL CHEMICALS	6,272.00	-	6,272.00	6,272.00	-	6,272.00	6,978.00	-	6,978.00
642100	GENERAL WT LABOR	69,393.00	65,667.00	3,726.00	57,709.00	57,506.00	203.00	63,167.00	63,019.00	148.00
642300	GENERAL WT EXPENSES	2,945.00	1,988.00	957.00	2,071.00	1,738.00	333.00	1,677.00	1,738.00	(61.00)
642300	GENERAL WT EXPENSES	2,310.00	1,532.00	778.00	2,598.00	2,802.00	(204.00)	2,398.00	4,017.00	(1,619.00)
642300	GENERAL WT EXPENSES	4,681.00	2,815.00	1,866.00	4,400.00	2,615.00	1,785.00	2,260.00	2,615.00	(355.00)
642300	GENERAL WT EXPENSES	195.00	300.00	(105.00)	150.00	-	150.00	195.00	300.00	(105.00)
642300	GENERAL WT EXPENSES	9,585.00	4,224.00	5,361.00	5,139.00	8,937.00	(3,798.00)	3,672.00	6,589.00	(2,917.00)
642300	GENERAL WT EXPENSES	1,122.00	776.00	346.00	816.00	825.00	(10.00)	95.00	776.00	(680.00)
642300	GENERAL WT EXPENSES	630.00	400.00	230.00	854.00	400.00	454.00	561.00	400.00	161.00
643100	MISC WT EXPENSES-CURRENT	4,077.00	-	4,077.00	144.00	-	144.00	190.00	-	190.00
643100	MISC WT EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
643100	MISC WT EXPENSES-CURRENT	15,287.00	15,375.00	(88.00)	17,071.00	15,375.00	1,696.00	15,911.00	15,375.00	536.00
643100	MISC WT EXPENSES-CURRENT	19,232.00	22,526.00	(3,294.00)	3,119.00	1,350.00	1,769.00	(9,556.00)	1,894.00	(11,640.00)
643100	MISC WT EXPENSES-CURRENT	418.00	2,562.00	(2,144.00)	335.00	2,562.00	(2,227.00)	2,920.00	2,562.00	358.00
643100	MISC WT EXPENSES-CURRENT	462.00	690.00	(228.00)	319.00	690.00	(371.00)	657.00	690.00	(33.00)
643100	MISC WT EXPENSES-CURRENT	6,677.00	11,300.00	(4,623.00)	-	300.00	(300.00)	-	300.00	(300.00)
643300	WASTE DISPOSAL EXP (CUR)	6,197.00	3,900.00	2,297.00	6,113.00	3,900.00	2,213.00	5,228.00	3,900.00	1,328.00
644310	AMORT WASTE DISPOSAL EXP	6,000.00	6,000.00	-	6,000.00	6,000.00	-	6,000.00	6,000.00	-
644000	WT RENTS	2,892.00	2,925.00	(33.00)	2,892.00	2,925.00	(33.00)	5,728.00	2,925.00	2,804.00
650000	OR MN WT SUPR & ENG	5,911.00	6,773.00	(862.00)	5,564.00	6,045.00	(481.00)	6,548.00	6,114.00	434.00
650000	OR MN WT SUPR & ENG	5,512.00	5,628.00	(116.00)	5,174.00	4,894.00	280.00	5,290.00	5,383.00	(93.00)
651100	OR MN WT STRUCT & IMP MAT	-	2,400.00	(2,400.00)	2,666.00	2,400.00	266.00	808.00	2,400.00	(1,592.00)
651100	OR MN WT STRUCT & IMP MAT	17,093.00	14,500.00	2,593.00	3,820.00	6,900.00	(3,080.00)	263.00	1,370.00	(1,107.00)
651120	AMORT DEF EXP WT STRUCT	13,755.00	17,203.00	(3,448.00)	13,755.00	17,203.00	(3,448.00)	13,755.00	17,203.00	(3,448.00)
652100	OR MN GENERAL WT EQPT MAT	-	-	-	-	-	-	-	-	-
660000	T&D OPERATION SUPER & ENG	27,783.00	22,505.00	5,278.00	18,550.00	20,067.00	(1,517.00)	24,816.00	21,302.00	3,514.00
660000	T&D OPERATION SUPER & ENG	-	-	-	-	-	-	-	-	-
661200	STORAGE FACILITIES LABOR	26,177.00	24,152.00	2,025.00	19,385.00	21,404.00	(2,019.00)	24,711.00	23,298.00	1,413.00
661200	STORAGE FACILITIES LABOR	4,774.00	1,180.00	3,594.00	6,253.00	1,059.00	5,194.00	4,792.00	1,147.00	3,645.00
662100	T&D LINES EXPENSE	17,689.00	7,831.00	9,858.00	(1,754.00)	8,051.00	(9,805.00)	5,135.00	7,931.00	(2,796.00)
662100	T&D LINES EXPENSE	-	-	-	-	-	-	-	-	-
662100	T&D LINES EXPENSE	20,455.00	21,308.00	(853.00)	267.00	308.00	(41.00)	-	308.00	(308.00)
662200	T&D LINES LABOR	36,883.00	38,747.00	(2,064.00)	27,745.00	31,819.00	(4,074.00)	23,584.00	35,800.00	(12,216.00)
662200	T&D LINES LABOR	-	-	-	-	-	-	-	-	-
663300	MISC METER EXPENSES	10,435.00	5,945.00	4,490.00	3,887.00	5,945.00	(2,058.00)	4,084.00	5,945.00	(1,861.00)
665300	MISC T&D EXPENSES-CURRENT	368.00	359.00	9.00	313.00	359.00	(46.00)	323.00	308.00	15.00
665300	MISC T&D EXPENSES-CURRENT	1,761.00	820.00	941.00	1,782.00	820.00	962.00	480.00	820.00	(340.00)
665300	MISC T&D EXPENSES-CURRENT	538.00	564.00	(26.00)	538.00	564.00	(26.00)	538.00	564.00	(26.00)
665300	MISC T&D EXPENSES-CURRENT	309.00	717.00	(408.00)	561.00	717.00	(166.00)	254.00	973.00	(719.00)
665300	MISC T&D EXPENSES-CURRENT	4,267.00	-	4,267.00	1,921.00	-	1,921.00	(10.00)	-	(10.00)
665300	MISC T&D EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
665300	MISC T&D EXPENSES-CURRENT	1,847.00	1,400.00	447.00	1,564.00	1,400.00	164.00	(15.00)	1,400.00	(1,415.00)
666000	T&D RENTS	1,150.00	1,413.00	(263.00)	15.00	1,528.00	(1,513.00)	200.00	1,313.00	(1,113.00)
666000	T&D RENTS	254.00	250.00	4.00	254.00	250.00	4.00	254.00	250.00	4.00
667100	MISC SEWER T & D EXP	203.00	410.00	(207.00)	48.00	410.00	(362.00)	-	410.00	(410.00)
670000	OR MN T&D SUPR & ENG	1,614.00	-	1,614.00	701.00	-	701.00	463.00	-	463.00
670000	OR MN T&D SUPR & ENG	10,606.00	13,873.00	(3,267.00)	8,778.00	11,798.00	(3,020.00)	10,514.00	12,498.00	(1,984.00)
671100	OR MN T&D STRUCT & IMP-MAT	-	-	-	-	-	-	-	-	-
671100	OR MN T&D STRUCT & IMP-MAT	14,889.00	17,425.00	(2,536.00)	13,662.00	20,500.00	(6,838.00)	24,541.00	18,960.00	5,591.00
671200	OR MN T&D STRUCT & IMP-LAB	251.00	-	251.00	49.00	-	49.00	-	-	-
672120	AMORT DEF EXP RES & STAND	16,348.00	15,233.00	1,115.00	16,348.00	15,233.00	1,115.00	16,348.00	15,233.00	1,115.00
673100	OR MN T&D MAINS MAT	-	-	-	-	-	-	-	-	-
673200	OR MN T&D MAINS LAB	19,880.00	17,143.00	2,737.00	14,927.00	14,527.00	400.00	17,958.00	17,175.00	783.00
673200	OR MN T&D MAINS LAB	-	-	-	-	-	-	-	-	-
675200	OR MN SERVICES LAB	19,224.00	19,611.00	(387.00)	17,488.00	17,858.00	(370.00)	16,903.00	19,399.00	(2,796.00)
676200	OR MN METERS LAB	955.00	231.00	724.00	816.00	231.00	585.00	903.00	231.00	672.00
677200	OR MN HYDRANTS LAB	6,340.00	8,434.00	(2,094.00)	4,246.00	7,442.00	(3,196.00)	5,765.00	8,104.00	(2,339.00)
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	-	-	-
678100	OR MN OTHER T&D PLANT MAT	755.00	205.00	550.00	205.00	205.00	-	4,331.00	1,230.00	3,101.00
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	-	-	-
678200	OR MN OTHER T&D PLANT LAB	69.00	1,702.00	(1,633.00)	-	1,597.00	(1,597.00)	-	1,806.00	(1,806.00)
902200	METER READING LABOR	37,222.00	46,907.00	(9,685.00)	39,439.00	41,051.00	(1,612.00)	38,890.00	44,960.00	(6,070.00)
903100	CONTRACT & ORDERS EXPENS	649.00	1,650.00	(1,001.00)	4.00	1,050.00	(1,046.00)	1,499.00	2,150.00	(651.00)
903200	CONTRACTS & ORDERS LABOR	12,311.00	5,164.00	7,147.00	12,230.00	5,668.00	5,662.00	14,123.00	6,253.00	7,870.00
903200	CONTRACTS & ORDERS LABOR	28,413.00	19,999.00	8,414.00	17,547.00	17,788.00	(241.00)	15,717.00	19,251.00	(3,534.00)
903300	CONTRACTS & ORDERS LABOR	12,314.00	25,500.00	(13,186.00)	18,693.00	22,330.00	(3,447.00)	23,768.00	24,450.00	(682.00)
903300	COLLECTING EXPENSES	18,484.00	11,260.00	7,224.00	18,548.00	11,444.00	7,104.00	14,745.00	12,988.00	1,757.00
903300	COLLECTING EXPENSES	441.00	4,724.00	(4,283.00)	2,061.00	4,569.00	(2,508.00)	2,752.00	5,122.00	(2,370.00)
903300	COLLECTING EXPENSES	2,078.00	2,500.00	(422.00)	1,723.00	2,500.00	(777.00)	1,604.		

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AWW	DESC	2001 April Actual	2001 April Budget	Variance	2001 May Actual	2001 May Budget	Variance	2001 June Actual	2001 June Budget	Variance
40320	DEPR EXPENSE-CONTRIBUTIONS	-	-	-	-	-	-	-	-	-
403000	DEPRECIATION EXPENSE	490,066.00	433,678.00	56,388.00	492,217.00	434,567.00	57,650.00	492,839.00	436,885.00	56,954.00
403000	DEPRECIATION EXPENSE	(50,375.00)	-	(50,375.00)	(50,705.00)	-	(50,705.00)	(50,705.00)	-	(50,705.00)
404430	AMORT REG ASSET - AFUDC	2,144.00	5,309.00	(3,165.00)	2,144.00	5,309.00	(3,165.00)	2,144.00	5,309.00	(3,165.00)
406000	AMORT UT PLT ACQ ADJUST	288.00	1,538.00	(1,250.00)	(48.00)	1,538.00	(1,586.00)	16.00	1,538.00	(1,522.00)
407000	AMORT PROPERTY LOSSES	48,317.00	46,778.00	1,539.00	48,317.00	46,778.00	1,539.00	48,317.00	46,778.00	1,539.00
408030	OTHER GENERAL TAXES	1,909.00	200.00	1,709.00	-	200.00	(200.00)	-	200.00	(200.00)
408100	REAL & PERSON PROP TAXES	120,657.00	120,414.00	243.00	120,657.00	120,467.00	190.00	120,657.00	120,359.00	298.00
408110	GROSS INC & RECPTS TAXES	6,237.00	6,237.00	-	6,237.00	6,237.00	-	6,044.00	6,237.00	(193.00)
408140	FEDERAL UNEMPLMNT TXS	34.00	1,643.00	(1,609.00)	14.00	472.00	(458.00)	20.00	223.00	(203.00)
408160	FICA	28,598.00	41,241.00	(12,643.00)	36,765.00	45,160.00	(8,395.00)	34,307.00	41,069.00	(6,762.00)
408180	STATE UNEMPLMNT TXS	(3,300.00)	924.00	(4,224.00)	(66.00)	273.00	(339.00)	(1.00)	153.00	(154.00)
409100	SIT-CURRENT	49,994.00	35,793.00	14,201.00	(5,101.00)	52,367.00	(7,468.00)	77,604.00	80,343.00	(2,739.00)
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409150	FIT-CURRENT	198,682.00	139,322.00	59,360.00	(19,854.00)	203,835.00	(223,689.00)	302,178.00	312,729.00	(10,551.00)
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409210	SIT-OTH INC & DED-REG	(6,044.00)	(1,780.00)	(4,264.00)	76,281.00	(1,402.00)	77,683.00	(2,888.00)	(2,538.00)	(353.00)
409220	FIT-OTH INC & DED-REG	(23,525.00)	(6,927.00)	(16,598.00)	296,841.00	(5,456.00)	302,297.00	(11,244.00)	(9,866.00)	(1,378.00)
410400	DEF SIT-REG ASSET/LIAB	535.00	-	535.00	699.00	-	699.00	836.00	-	836.00
410400	DEF SIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410500	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410500	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	11,621.00	22,457.00	(10,836.00)	80,218.00	22,777.00	57,441.00	11,884.00	10,374.00	1,510.00
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410650	DEF SIT-CURRENT	-	-	-	-	-	-	-	-	-
410700	DEF FIT-REG ASSET/LIAB	(1,794.00)	-	(1,794.00)	(2,343.00)	-	(2,343.00)	(2,802.00)	-	(2,802.00)
410700	DEF FIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410900	DEF FIT-OTHER	41,225.00	85,983.00	(44,758.00)	312,247.00	85,796.00	226,451.00	44,543.00	36,172.00	8,371.00
410900	DEF FIT-OTHER	-	-	-	-	-	-	-	-	-
410950	DEF FIT-CURRENT	-	-	-	-	-	-	-	-	-
410950	DEF FIT-CURRENT	(78.00)	-	(78.00)	(7.00)	-	(7.00)	1,607.00	-	1,607.00
412120	ITC CURRENT/DEFERRED	-	-	-	-	-	-	-	-	-
412210	ITC RESTORED- 3%	(439.00)	(479.00)	40.00	(574.00)	(536.00)	(38.00)	(686.00)	(570.00)	(116.00)
412220	ITC RESTORED- 4%	(382.00)	(395.00)	13.00	(473.00)	(442.00)	(31.00)	(568.00)	(470.00)	(98.00)
412230	ITC RESTORED-10%	(4,069.00)	(4,438.00)	370.00	(5,313.00)	(4,962.00)	(351.00)	(6,354.00)	(5,280.00)	(1,074.00)
415100	M&J REVENUES-OUTSIDE	2,882.00	(500.00)	3,382.00	(50.00)	(500.00)	450.00	(50.00)	(500.00)	450.00
415110	M&J REVENUES-INSIDE	-	-	-	-	-	-	-	-	-
416100	M&J EXPENSES-OUTSIDE	-	-	-	-	-	-	-	-	-
416110	M&J EXPENSES-INSIDE	-	-	-	-	-	-	-	-	-
417220	NON-UT OPER-IN-EXPENSES	-	-	-	-	-	-	-	-	-
419300	INT OTHER SECURITIES-OUT	(954.00)	(767.00)	(187.00)	(714.00)	(767.00)	53.00	(2,915.00)	(767.00)	(1,248.00)
420100	AFUDC - EQUITY	(30,357.00)	(28,261.00)	(2,096.00)	(16,728.00)	(29,831.00)	13,202.00	(18,874.00)	(31,700.00)	12,826.00
420210	AFUDC - DEBT	(16,082.00)	(13,481.00)	(2,581.00)	(8,450.00)	(14,278.00)	5,828.00	(8,537.00)	(15,121.00)	6,584.00
422000	GAINS-LOSSES DISP PROP	-	-	-	-	-	-	-	-	-
422000	GAINS-LOSSES DISP PROP	-	-	-	-	-	-	-	-	-
425300	AMORT PREFERRED STOCK EXP	64.00	64.00	-	64.00	64.00	-	64.00	65.00	(1.00)
425300	AMORT PREFERRED STOCK EXP	-	-	-	-	-	-	-	-	-
426100	DONATIONS	2,550.00	14,050.00	(11,500.00)	16,934.00	12,800.00	4,334.00	26,950.00	28,200.00	750.00
426160	OTHER LOBBYING EXPENSES	4,453.00	4,400.00	53.00	4,531.00	4,400.00	131.00	4,290.00	4,400.00	(110.00)
426200	OTHER INCOME DEDUCTIONS	11,300.00	4,150.00	7,150.00	(886,770.00)	1,065.00	(887,835.00)	280.00	175.00	105.00
426410	NON-OPER EMPLOYEE EXP	208.00	190.00	18.00	830.00	144.00	686.00	170.00	1,168.00	(998.00)
426420	NON-OPER EMPLOYEE EXP - TAXABL	208.00	108.00	100.00	630.00	108.00	522.00	170.00	108.00	62.00
427100	INTEREST LTD-OUT-REG	426,246.00	434,383.00	(8,137.00)	426,246.00	434,384.00	(8,138.00)	426,246.00	434,383.00	(8,137.00)
427100	INTEREST LTD-OUT-REG	-	-	-	-	-	-	-	-	-
427120	INTEREST LTD - INSIDE	-	-	-	-	-	-	-	-	-
428000	AMORT DEBT DISCOUNT & EXP	3,603.00	2,847.00	756.00	12,125.00	2,847.00	9,278.00	7,948.00	2,847.00	5,101.00
428000	AMORT DEBT DISCOUNT & EXP	-	-	-	-	-	-	-	-	-
431100	INTEREST ON BANK DEBT	105,019.00	54,953.00	50,066.00	14,976.00	8,222.00	6,754.00	17,157.00	8,598.00	8,559.00
431200	OTHER INTEREST EXPENSE	3,252.00	-	3,252.00	2,531.00	-	2,531.00	9,573.00	-	9,573.00
433100	INTEREST ON BANK DEBT	-	-	-	-	-	-	-	-	-
437100	DIV DEC PREF STK-OUTSIDE	44,863.00	44,864.00	(1.00)	44,863.00	44,864.00	(1.00)	44,863.00	44,864.00	(1.00)
437100	DIV DEC PREF STK-OUTSIDE	-	-	-	-	-	-	-	-	-
438200	DIV DEC COMMON STK - IN	-	-	-	-	-	-	783,696.00	691,097.00	92,599.00
461000	DOMESTIC SEWER SERV BILLED	(1,748.00)	(1,183.00)	(565.00)	(1,712.00)	(1,277.00)	(435.00)	(1,709.00)	(1,358.00)	(351.00)
461000	DOMESTIC SEWER SERV BILLED	(471.00)	(727.00)	256.00	(388.00)	(1,084.00)	696.00	(482.00)	(1,132.00)	650.00
461100	RES SALES BILLED METERED	(1,599,198.00)	(1,700,719.00)	101,521.00	(1,827,580.00)	(1,709,284.00)	(118,276.00)	(1,909,642.00)	(1,859,619.00)	(50,023.00)
461110	RES SALES UNBILL. METERED	(15,256.00)	(21,563.00)	6,307.00	(92,799.00)	(88,786.00)	(4,013.00)	16,233.00	16,354.00	(121.00)
461130	DOMESTIC SEWER SERV UNBILLED	264.00	(17.00)	281.00	(206.00)	(33.00)	(173.00)	314.00	(24.00)	338.00
461130	DOMESTIC SEWER SERV UNBILLED	(112.00)	-	(112.00)	-	-	-	16.00	-	16.00
461200	COM SALES BILLED METERED	(809,497.00)	(858,854.00)	49,357.00	(886,983.00)	(868,341.00)	(18,542.00)	(989,720.00)	(942,010.00)	(57,710.00)
461210	COM SALES UNBILL. METERED	(17,279.00)	(19,057.00)	1,778.00	(44,433.00)	(42,556.00)	(1,877.00)	30,407.00	30,425.00	(18.00)
461300	IND SALES BILLED METERED	(126,491.00)	(125,285.00)	(1,206.00)	(125,753.00)	(137,244.00)	11,491.00	(142,195.00)	(155,295.00)	13,100.00
461310	IND SALES UNBILL. METERED	(13,577.00)	(13,050.00)	(527.00)	(13,784.00)	(13,795.00)	11.00	(17,868.00)	(18,385.00)	517.00
461400	MISC SALES BILLED METERED	(509.00)	21,435.00	(21,944.00)	(1,268.00)	21,252.00	(22,520.00)	(787.00)	21,261.00	(22,048.00)
462000	PRIV FIR PROT SER BILLED	(66,225.00)	(64,486.00)	(1,739.00)	(65,865.00)	(64,734.00)	(1,131.00)	(66,790.00)	(64,918.00)	(1,872.00)
462110	INDUST WASTE SER UNBILL	(33.00)	-	(33.00)	(193.00)	-	(193.00)	184.00	-	184.00
462210	INDUSTRIAL WASTE SERVICE	(333.00)	(475.00)	142.00	(529.00)	(475.00)	(54.00)	(377.00)	(475.00)	98.00
463000	PUB FIRE PROT SER BILLED	(146,279.00)	(146,424.00)	145.00	(146,865.00)	(146,616.00)	(249.00)	(147,061.00)	(146,808.00)	(253.00)
464200	PUB AUTH SLS BILLED METRD	(210,735.00)	(233,918.00)	23,183.00	(245,389.00)	(236,214.00)	(9,175.00)	(272,498.00)	(299,109.00)	26,611.00
464210	PUB AUTH SLS UNBILL. METRD	(3,861.00)	(4,193.00)	332.00	(41,625.00)	(41,958.00)	333.00	8,480.00	8,611.00	(131.00)
465000	SALES FOR RESALE BILLED	(66,521.00)	(61,081.00)	(5,440.00)	(74,920.00)	(67,038.00)	(7,882.00)	(84,357.00)	(73,872.00)	(10,485.00)
465100	SALES FOR RESALE UNBILL	(7,130.00)	(7,130.00)	-	(3,026.00)	(3,027.00)	1.00	(2,450.00)	(2,450.00)	-
471100	RECONNECTION CHARGES	(7,711.00)	(14,688.00)	6,977.00	(22,119.00)	(14,688.00)	(7,431.00)	(17,895.00)	(14,688.00)	(3,207.00)
471200	OTHER MISC SERV REVENUES	(1,530.00)	(1,852.00)	322.00	(1,432.00)	(1,652.00)	220.00	(2,668.00)	(1,852.00)	(1,016.00)
471200	OTHER MISC SERV REVENUES	(26.00)	(50.00)	24.00	41.00	(50.00)	91.00	(50.00)	(50.00)	-
472000	RENTS FROM WATER PROPERTY	(8,518.00)	(6,995.00)	(1,523.00)	(8,518.00)	(6,995.00)	(1,523.00)	(8,295.00)	(6,995.00)	(1,300.00)
474100	BILL & COLL SERV FOR OTH	(59,098.00)	(59,107.00)	(9.00)	(59,865.00)	(58,171.00)	(1,715.00)	(60,821.00)	(58,235.00)	(2,586.00)
474300	MISCELLANEOUS	(940.00)	(300.00)	(640.00)	206.00	(300.00)	506.00	(300.00)	(300.00)	(239.00)
600000	SS OPERATION SUPERV & ENG	17,980.00	21,326.00	(4,236.00)	19,808.00	23,764.00	(3,956.00)	18,702.00	21,212.00	(2,510.00)
601000	SS OPERATION EXPENSE	-	-	-	-	-	-	-	-	-
602000	PURCHASED WATER	17,095.00	20,000.00	(2,905.00)	11,900.00	20,000.00	(8,100.00)	3,980.00	20,000.00	(16,020.00)
603100	MISCELLANEOUS SS EXPENSES	3,252.00	9,200.00	(5,948.00)	5,931.00	-	-	1,468.00	6,257.00	(4,789.00)
603100	MISCELLANEOUS SS EXPENSES	(4,400.00)	2,800.00	(7,200.00)	127.00	2,800.00	(7,673.00)	-	-	-

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AWW	DESC	2001 April Actual	2001 April Budget	Variance	2001 May Actual	2001 May Budget	Variance	2001 June Actual	2001 June Budget	Variance
603100	MISCELLANEOUS SS EXPENSES	-	-	-	-	-	-	-	-	-
603100	MISCELLANEOUS SS EXPENSES	9,061.00	9,973.00	(912.00)	8,589.00	13,212.00	(4,623.00)	8,766.00	9,138.00	(372.00)
603100	MISCELLANEOUS SS EXPENSES	-	150.00	(150.00)	401.00	150.00	251.00	584.00	150.00	434.00
603100	MISCELLANEOUS SS EXPENSES	-	-	-	-	-	-	-	-	-
603100	MISCELLANEOUS SS EXPENSES	1,163.00	2,195.00	(1,032.00)	4,477.00	2,400.00	2,077.00	543.00	576.00	(33.00)
603100	MISCELLANEOUS SS EXPENSES	210.00	-	210.00	48.00	-	48.00	210.00	-	210.00
603100	MISCELLANEOUS SS EXPENSES	2,093.00	1,640.00	453.00	2,282.00	1,640.00	642.00	2,318.00	1,640.00	678.00
610000	SS ORDNY MAINT SUPR & ENG	56,022.00	57,933.00	(1,911.00)	63,868.00	63,139.00	729.00	60,944.00	57,895.00	3,049.00
610000	SS ORDNY MAINT SUPR & ENG	-	-	-	-	-	-	-	-	-
611100	OR MN SS STRUCT & IMP MAT	8,106.00	70,370.00	(62,264.00)	37,033.00	47,170.00	(10,137.00)	105,709.00	12,426.00	93,283.00
613120	AMORT DEF EXP LAK RIV & OTH	2,479.00	2,479.00	-	2,479.00	2,479.00	-	2,479.00	2,479.00	-
614120	AMORT DEF EXP WELLS & SPR	-	-	-	-	-	-	-	-	-
617100	OR MN MISC WAT SS PLT MAT	-	2,000.00	(2,000.00)	-	-	-	-	-	-
617100	OR MN MISC WAT SS PLT MAT	-	-	-	-	-	-	-	-	-
620200	PUMP OPER SUP & ENG ELEC	-	-	-	-	-	-	-	-	-
622100	POWER PRODUCTION EXP.	-	-	-	-	-	-	-	-	-
623110	POWER PURCH FOR PUMP ELEC	6,826.00	100,056.00	(93,230.00)	19,888.00	101,950.00	(82,062.00)	9,363.00	105,987.00	(96,624.00)
623210	FUEL PURCH FOR PUMP OTHER	-	-	-	-	-	-	-	-	-
623210	FUEL PURCH FOR PUMP OTHER	126,564.00	40,002.00	86,562.00	204,737.00	43,883.00	160,854.00	134,084.00	47,623.00	86,461.00
623210	FUEL PURCH FOR PUMP OTHER	387.00	-	387.00	68.00	-	68.00	54.00	-	54.00
624100	PUMPING EXPENSE	-	-	-	40.00	-	40.00	-	-	-
624200	PUMPING LABOR ELECTRIC	-	-	-	-	-	-	-	-	-
624500	PUMPING EXPENSES ELECTRIC	-	-	-	-	-	-	568.00	-	568.00
624500	PUMPING EXPENSES ELECTRIC	-	-	-	-	-	-	-	-	-
626500	MISC PUMPING EXP ELECTRIC	539.00	826.00	(287.00)	999.00	826.00	173.00	477.00	826.00	(349.00)
630200	OR MN PUMP SUP & ENG ELEC	2,986.00	6,909.00	(3,923.00)	5,902.00	5,694.00	208.00	5,191.00	4,721.00	470.00
630200	OR MN PUMP SUP & ENG ELEC	-	1,706.00	(1,706.00)	-	1,194.00	(1,194.00)	-	979.00	(979.00)
633200	OR MN PUMP EQPT MAT OTHER	-	-	-	-	-	-	-	-	-
633200	OR MN PUMP EQPT MAT ELEC	5,959.00	6,301.00	(1,843.00)	7,560.00	20,721.00	(13,161.00)	9,969.00	8,501.00	1,468.00
640000	WT OPERATION SUPERV & ENG	37,787.00	29,812.00	7,975.00	38,283.00	33,331.00	4,952.00	34,181.00	30,538.00	3,643.00
641100	GENERAL CHEMICALS	70,597.00	98,865.00	(28,278.00)	74,350.00	101,560.00	(27,210.00)	90,190.00	105,574.00	(15,384.00)
641100	GENERAL CHEMICALS	6,978.00	-	6,978.00	6,978.00	-	6,978.00	6,978.00	-	6,978.00
642100	GENERAL WT LABOR	63,103.00	62,852.00	251.00	63,758.00	68,147.00	(4,389.00)	58,006.00	60,372.00	(2,366.00)
642300	GENERAL WT EXPENSES	2,202.00	1,988.00	214.00	1,865.00	1,738.00	127.00	2,728.00	1,738.00	990.00
642300	GENERAL WT EXPENSES	874.00	1,462.00	(588.00)	1,050.00	1,572.00	(522.00)	2,534.00	1,862.00	672.00
642300	GENERAL WT EXPENSES	7,025.00	2,512.00	4,513.00	3,265.00	1,912.00	1,353.00	3,250.00	1,912.00	1,348.00
642300	GENERAL WT EXPENSES	195.00	300.00	(105.00)	195.00	300.00	(105.00)	675.00	300.00	375.00
642300	GENERAL WT EXPENSES	4,125.00	7,150.00	(3,025.00)	3,529.00	5,850.00	(2,321.00)	6,928.00	6,550.00	378.00
642300	GENERAL WT EXPENSES	288.00	826.00	(538.00)	753.00	776.00	(23.00)	243.00	826.00	(583.00)
642300	GENERAL WT EXPENSES	764.00	400.00	364.00	826.00	400.00	426.00	755.00	400.00	355.00
643100	MISC WT EXPENSES-CURRENT	-	-	-	190.00	-	190.00	38.00	-	38.00
643100	MISC WT EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
643100	MISC WT EXPENSES-CURRENT	17,373.00	15,375.00	1,998.00	16,721.00	15,375.00	1,346.00	16,180.00	15,375.00	805.00
643100	MISC WT EXPENSES-CURRENT	1,350.00	859.00	491.00	561.00	1,020.00	(429.00)	500.00	1,655.00	(1,155.00)
643100	MISC WT EXPENSES-CURRENT	3,131.00	2,562.00	569.00	2,283.00	2,050.00	233.00	2,057.00	1,537.00	520.00
643100	MISC WT EXPENSES-CURRENT	417.00	630.00	(213.00)	364.00	650.00	(286.00)	533.00	650.00	(117.00)
643100	MISC WT EXPENSES-CURRENT	44.00	300.00	(256.00)	-	300.00	(300.00)	-	300.00	(300.00)
643300	WASTE DISPOSAL EXP (CUR)	7,148.00	5,500.00	1,648.00	5,372.00	5,600.00	(228.00)	6,031.00	6,000.00	31.00
643310	AMORT WASTE DISPOSAL EXP	6,000.00	6,000.00	-	6,000.00	6,000.00	-	6,000.00	6,000.00	-
644000	WT RENTS	59.00	2,925.00	(2,866.00)	2,902.00	2,925.00	(23.00)	2,896.00	2,925.00	(29.00)
650000	OR MN WT SUPR & ENG	3,025.00	4,897.00	(1,872.00)	8,388.00	6,218.00	2,170.00	4,943.00	6,286.00	(1,343.00)
650000	OR MN WT SUPR & ENG	3,350.00	5,139.00	(1,789.00)	5,699.00	5,688.00	11.00	5,081.00	5,139.00	(58.00)
651100	OR MN WT STRUCT & IMP MAT	2,868.00	2,400.00	468.00	2,868.00	2,400.00	468.00	5,348.00	2,400.00	2,948.00
651100	OR MN WT STRUCT & IMP MAT	627.00	5,270.00	(4,643.00)	9,698.00	1,770.00	7,928.00	547.00	520.00	27.00
651120	AMORT DEF EXP WT STRUCT	13,755.00	17,203.00	(3,448.00)	13,755.00	17,203.00	(3,448.00)	13,755.00	17,203.00	(3,448.00)
652100	OR MN GENERAL WT EQPT MAT	-	-	-	-	-	-	-	-	-
660000	T&D OPERATION SUPER & ENG	26,395.00	21,482.00	4,913.00	25,953.00	21,326.00	4,627.00	23,688.00	20,103.00	3,585.00
660000	T&D OPERATION SUPER & ENG	-	-	-	-	-	-	-	-	-
661200	STORAGE FACILITIES LABOR	24,489.00	23,790.00	699.00	31,732.00	34,662.00	(2,930.00)	28,582.00	22,532.00	6,050.00
661200	STORAGE FACILITIES LABOR	13,456.00	1,092.00	12,364.00	6,856.00	1,180.00	5,676.00	4,755.00	1,246.00	3,509.00
662100	T&D LINES EXPENSE	7,133.00	7,981.00	(848.00)	6,582.00	7,881.00	(1,299.00)	4,016.00	7,981.00	(3,965.00)
662100	T&D LINES EXPENSE	-	-	-	-	-	-	-	-	-
662100	T&D LINES EXPENSE	140.00	308.00	(168.00)	1,037.00	308.00	729.00	-	308.00	(308.00)
662200	T&D LINES LABOR	26,170.00	35,154.00	(8,984.00)	24,134.00	38,531.00	(14,397.00)	24,098.00	35,089.00	(10,991.00)
662200	T&D LINES LABOR	-	-	-	-	-	-	-	-	-
663300	MISC METER EXPENSES	4,019.00	5,946.00	(1,927.00)	6,946.00	5,945.00	1,001.00	4,594.00	5,945.00	(1,351.00)
665300	MISC T&D EXPENSES-CURRENT	346.00	308.00	38.00	350.00	308.00	42.00	256.00	308.00	(52.00)
665300	MISC T&D EXPENSES-CURRENT	2,185.00	820.00	1,365.00	707.00	205.00	502.00	330.00	205.00	125.00
665300	MISC T&D EXPENSES-CURRENT	538.00	564.00	(26.00)	538.00	564.00	(26.00)	538.00	564.00	(26.00)
665300	MISC T&D EXPENSES-CURRENT	1,208.00	717.00	491.00	25.00	717.00	(692.00)	496.00	973.00	(477.00)
665300	MISC T&D EXPENSES-CURRENT	1.00	-	1.00	31.00	-	31.00	11.00	-	11.00
665300	MISC T&D EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
665300	MISC T&D EXPENSES-CURRENT	1,679.00	1,400.00	279.00	1,944.00	1,400.00	544.00	4,710.00	1,400.00	3,310.00
666000	T&D RENTS	100.00	1,313.00	(1,213.00)	425.00	1,613.00	(1,188.00)	(300.00)	1,413.00	(1,713.00)
666000	T&D RENTS	610.00	250.00	360.00	281.00	250.00	31.00	287.00	250.00	37.00
667100	MISC SEWER T & D EXP	210.00	410.00	(200.00)	48.00	410.00	(362.00)	210.00	410.00	(200.00)
670000	OR MN T&D SUPR & ENG	225.00	-	225.00	260.00	-	260.00	134.00	-	134.00
670000	OR MN T&D SUPR & ENG	9,741.00	12,275.00	(2,534.00)	10,183.00	14,299.00	(4,116.00)	11,563.00	13,219.00	(1,656.00)
671100	OR MN T&D STRUCT & IMP-MAT	-	-	-	-	-	-	-	-	-
671100	OR MN T&D STRUCT & IMP-MAT	14,972.00	22,550.00	(7,578.00)	41,888.00	29,562.00	18,324.00	30,448.00	26,850.00	3,798.00
671200	OR MN T&D STRUCT & IMP-LAB	72.00	-	72.00	380.00	-	380.00	231.00	-	231.00
672120	AMORT DEF EXP RES & STAND	16,348.00	15,233.00	1,115.00	16,348.00	15,233.00	1,115.00	16,348.00	16,927.00	(579.00)
673100	OR MN T&D MAINS MAT	-	-	-	-	-	-	-	-	-
673200	OR MN T&D MAINS LAB	14,844.00	16,294.00	(1,450.00)	22,971.00	17,310.00	5,661.00	14,713.00	16,647.00	(1,934.00)
673200	OR MN T&D MAINS LAB	-	-	-	-	-	-	-	-	-
675200	OR MN SERVICES LAB	15,303.00	18,024.00	(2,721.00)	15,057.00	17,724.00	(2,667.00)	16,160.00	19,084.00	(2,924.00)
676200	OR MN METERS LAB	990.00	231.00	759.00	885.00	231.00	654.00	990.00	231.00	759.00
677200	OR MN HYDRANTS LAB	3,194.00	7,773.00	(4,579.00)	5,152.00	4,687.00	465.00	5,921.00	7,995.00	(1,974.00)
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	-	-	-
678100	OR MN OTHER T&D PLANT MAT	1,975.00	9,348.00	(7,373.00)	7,081.00	10,373.00	(3,292.00)	6,761.00	10,373.00	(3,612.00)
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	-	-	-
678200	OR MN OTHER T&D PLANT LAB	-	903.00	(903.00)	-	1,910.00	(1,910.00)	-	1,701.00	(1,701.00)
902200	METER READING LABOR	40,573.00	43,001.00	(2,428.00)	42,969.00	46,907.00	(3,938.00)	42,145.00	43,001.00	(856.00)
903100	CONTRACT & ORDERS EXPENS	204.00	1,800.00	(1,596.00)	106.00	1,050.00	(944.00)	1,367.00	2,150.00	(783.00)
903200	CONTRACTS & ORDERS LABOR	13,205.00	5,226.00	7,979.00	14,399.00	5,846.00	8,553.00	16,590.00	5,292.00	11,298.00
903200	CONTRACTS & ORDERS LABOR	14,497.00	18,522.00	(4,025.00)	15,932.00	19,969.00	(4,037.00)	14,840.00	18,522.00	(3,682.00)
903200	CONTRACTS & ORDERS LABOR	24,008.00	23,390.00	618.00	25,327.00	25,500.00	(173.00)	22,924.00	23,390.00	(466.00)
903300	COLLECTING EXPENSES	9,333.00	11,185.00	(1,852.00)	5,868.00	12,374.00	(6,506.00)	22,742.00	12,238.00	10,504.00
903300	COLLECTING EXPENSES	1,112.00	4,550.00	(3,438.00)	1,519.00	4,469.00	(2,950.00)	468.00	5,502.00	(5,034.00)
903300	COLLECTING EXPENSES	2,600.00	2,500.00	100.00	1					

Kentucky-American Water Company
Case No. 2004-00103
Response to PSCDR1 #4

AWW	DESC	2001 July Actual	2001 July Budget	Variance	2001 August Actual	2001 August Budget	Variance	2001 September Actual	2001 September Budget	Variance
40320	DEPR EXPENSE-CONTRIBUTIONS	-	-	-	-	-	-	-	-	-
403000	DEPRECIATION EXPENSE	503,066.00	437,821.00	65,245.00	495,095.00	440,061.00	56,034.00	514,952.00	443,124.00	71,828.00
403000	DEPRECIATION EXPENSE	(51,623.00)	-	(51,623.00)	(52,112.00)	-	(52,112.00)	(53,314.00)	-	(53,314.00)
404430	AMORT REG ASSET - AFUDC	2,144.00	5,309.00	(3,165.00)	2,144.00	5,309.00	(3,165.00)	2,144.00	5,309.00	(3,165.00)
406000	AMORT UT PLT ACQ ADJUST	16.00	1,538.00	(1,522.00)	16.00	1,538.00	(1,522.00)	16.00	1,538.00	(1,522.00)
407000	AMORT PROPERTY LOSSES	48,317.00	46,778.00	1,539.00	48,317.00	46,778.00	1,539.00	48,317.00	46,778.00	1,539.00
408030	OTHER GENERAL TAXES	-	200.00	(200.00)	-	200.00	(200.00)	-	200.00	(200.00)
408100	REAL & PERSON PROP TAXES	120,657.00	120,642.00	15.00	114,219.00	121,148.00	(6,929.00)	121,761.00	120,906.00	855.00
408110	GROSS INC & RECPTS TAXES	6,044.00	6,237.00	(193.00)	6,044.00	6,237.00	(193.00)	6,044.00	6,237.00	(193.00)
408140	FEDERAL UNEMPLMNT TXS	18.00	197.00	(179.00)	91.00	123.00	(32.00)	109.00	19.00	90.00
408160	FICA	33,758.00	42,976.00	(9,218.00)	36,183.00	43,942.00	(7,759.00)	32,903.00	38,187.00	(5,284.00)
408180	STATE UNEMPLMNT TXS	-	74.00	(74.00)	1.00	52.00	(51.00)	1.00	8.00	(7.00)
409100	SIT-CURRENT	141,891.00	117,091.00	24,800.00	70,065.00	110,347.00	(40,282.00)	76,571.00	84,942.00	(8,371.00)
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409150	FIT-CURRENT	552,298.00	455,770.00	96,528.00	277,120.00	428,516.00	(152,396.00)	299,852.00	330,631.00	(30,779.00)
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409210	SIT-OTH INC & DED-REG	(1,056.00)	(880.00)	(176.00)	(789.00)	(1,281.00)	512.00	(634.00)	(2,384.00)	1,750.00
409220	FIT-OTH INC & DED-REG	(4,110.00)	(3,426.00)	(684.00)	(2,994.00)	(4,985.00)	1,991.00	(2,466.00)	(9,281.00)	6,815.00
410400	DEF SIT-REG ASSET/LIAB	1,208.00	-	1,208.00	1,139.00	-	1,139.00	1,105.00	-	1,105.00
410400	DEF SIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410400	DEF SIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	(9,359.00)	11,074.00	(20,433.00)	21,767.00	11,006.00	10,761.00	12,651.00	33,998.00	(21,347.00)
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410650	DEF SIT-CURRENT	-	-	-	-	-	-	-	-	-
410700	DEF FIT-REG ASSET/LIAB	(4,045.00)	-	(4,045.00)	(3,814.00)	-	(3,814.00)	(3,703.00)	-	(3,703.00)
410700	DEF FIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410700	DEF FIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410900	DEF FIT-OTHER	(35,664.00)	38,604.00	(74,268.00)	80,884.00	38,080.00	42,804.00	47,465.00	127,681.00	(80,216.00)
410900	DEF FIT-OTHER	-	-	-	-	-	-	-	-	-
410950	DEF FIT-CURRENT	(768.00)	-	(768.00)	(552.00)	-	(552.00)	(32.00)	-	(32.00)
412120	ITC CURRENT/DEFERRED	-	-	-	-	-	-	-	-	-
412210	ITC RESTORED- 3%	(691.00)	(965.00)	(26.00)	(934.00)	(864.00)	(70.00)	(907.00)	(835.00)	(72.00)
412220	ITC RESTORED- 4%	(816.00)	(796.00)	(20.00)	(770.00)	(711.00)	(59.00)	(747.00)	(689.00)	(58.00)
412230	ITC RESTORED-10%	(9,171.00)	(8,934.00)	(237.00)	(8,651.00)	(7,998.00)	(653.00)	(8,368.00)	(7,738.00)	(630.00)
415100	M&J REVENUES-OUTSIDE	975.00	(500.00)	1,475.00	(10,088.00)	(500.00)	(9,588.00)	(50.00)	(500.00)	450.00
415110	M&J REVENUES-INSIDE	-	-	-	-	-	-	-	-	-
416100	M&J EXPENSES-OUTSIDE	866.00	-	866.00	8,575.00	-	8,575.00	-	-	-
416110	M&J EXPENSES-INSIDE	-	-	-	-	-	-	-	-	-
417220	NON-UT OPER-IN-EXPENSES	-	-	-	-	-	-	-	-	-
419300	INT OTHER SECURITIES-OUT	(647.00)	(767.00)	120.00	(597.00)	(767.00)	170.00	(391.00)	(767.00)	376.00
420100	AFUDC - EQUITY	(19,131.00)	(33,954.00)	14,823.00	(20,001.00)	(36,810.00)	16,809.00	(22,070.00)	(40,339.00)	18,269.00
420210	AFUDC - DEBT	(9,127.00)	(16,197.00)	7,070.00	(9,542.00)	(17,559.00)	8,017.00	(10,529.00)	(19,242.00)	8,713.00
422000	GAINS-LOSSES DISP PROP	-	-	-	-	-	-	-	-	-
422000	GAINS-LOSSES DISP PROP	-	-	-	-	-	-	-	-	-
425300	AMORT PREFERRED STOCK EXP	790.00	64.00	726.00	64.00	64.00	-	64.00	65.00	(1.00)
425300	AMORT PREFERRED STOCK EXP	-	-	-	-	-	-	-	-	-
426100	DONATIONS	6,697.00	7,060.00	(363.00)	5,375.00	5,000.00	375.00	5,763.00	2,250.00	3,503.00
426160	OTHER LOBBYING EXPENSES	4,489.00	4,400.00	89.00	4,421.00	4,400.00	21.00	-	4,400.00	(4,400.00)
426200	OTHER INCOME DEDUCTIONS	360.00	560.00	(200.00)	660.00	7,000.00	(6,340.00)	2,346.00	23,325.00	(20,979.00)
426410	NON-OPER EMPLOYEE EXP	60.00	323.00	(263.00)	977.00	344.00	633.00	23.00	144.00	(121.00)
426420	NON-OPER EMPLOYEE EXP - TAXABL	60.00	108.00	(48.00)	977.00	108.00	869.00	23.00	108.00	(86.00)
427100	INTEREST LTD-OUT-REG	426,246.00	434,363.00	(8,117.00)	426,246.00	434,364.00	(8,118.00)	426,246.00	434,364.00	(8,118.00)
427100	INTEREST LTD-OUT-REG	-	-	-	-	-	-	-	-	-
427120	INTEREST LTD - INSIDE	-	-	-	-	-	-	-	-	-
428000	AMORT DEBT DISCOUNT & EXP	8,172.00	2,847.00	5,325.00	8,275.00	2,847.00	5,428.00	7,957.00	2,847.00	5,110.00
428000	AMORT DEBT DISCOUNT & EXP	-	-	-	-	-	-	-	-	-
431100	INTEREST ON BANK DEBT	17,175.00	9,640.00	7,535.00	17,398.00	3,155.00	14,241.00	15,818.00	5,047.00	10,771.00
431200	OTHER INTEREST EXPENSE	3,671.00	-	3,671.00	3,191.00	-	3,191.00	6,690.00	-	6,690.00
433100	INTEREST ON BANK DEBT	-	-	-	-	-	-	-	-	-
437100	DIV DEC PREF STK-OUTSIDE	44,600.00	44,600.00	-	44,600.00	44,600.00	-	44,600.00	44,600.00	-
437100	DIV DEC PREF STK-OUTSIDE	-	-	-	-	-	-	-	-	-
438200	DIV DEC COMMON STK - IN	-	-	-	-	-	-	1,583,065.00	982,750.00	600,315.00
461000	DOMESTIC SEWER SERV BILLED	(1,735.00)	(1,278.00)	(457.00)	(1,485.00)	(1,280.00)	(205.00)	(1,686.00)	(1,332.00)	(354.00)
461000	DOMESTIC SEWER SERV BILLED	(464.00)	(1,057.00)	593.00	(441.00)	(1,112.00)	671.00	(350.00)	(979.00)	629.00
461100	RES SALES BILLED METERED	(1,997,380.00)	(1,927,167.00)	(70,213.00)	(1,953,264.00)	(2,109,495.00)	156,231.00	(1,969,130.00)	(2,127,811.00)	158,681.00
461110	RES SALES UNBILL METERED	(176,696.00)	(189,001.00)	12,305.00	18,991.00	20,809.00	(1,818.00)	131,299.00	141,785.00	(10,486.00)
461130	DOMESTIC SEWER SERV UNBILLED	2,728.00	(17.00)	2,745.00	(2,870.00)	(38.00)	(2,832.00)	234.00	(35.00)	269.00
461130	DOMESTIC SEWER SERV UNBILLED	760.00	-	760.00	(817.00)	-	(817.00)	149.00	-	149.00
461200	COM SALES BILLED METERED	(1,028,758.00)	(939,500.00)	(89,258.00)	(997,875.00)	(1,087,347.00)	89,472.00	(1,008,085.00)	(1,105,944.00)	97,859.00
461210	COM SALES UNBILL METERED	(132,602.00)	(134,522.00)	1,920.00	3,957.00	4,408.00	(451.00)	63,965.00	66,603.00	(2,638.00)
461300	IND SALES UNBILL METERED	(143,859.00)	(180,468.00)	36,609.00	(137,839.00)	(149,813.00)	11,974.00	(149,925.00)	(173,907.00)	23,982.00
461310	IND SALES UNBILL METERED	21,506.00	21,506.00	-	(10,128.00)	(10,128.00)	-	739.00	739.00	-
461400	MISC SALES UNBILL METERED	(634.00)	21,206.00	(22,040.00)	(912.00)	19,402.00	(20,314.00)	(1,491.00)	18,930.00	(20,421.00)
462000	PRIV FIR PROT SER BILLED	(66,731.00)	(65,196.00)	(1,535.00)	(66,498.00)	(65,381.00)	(1,117.00)	(66,363.00)	(65,629.00)	(734.00)
462110	INDUST WASTE SER UNBILL	663.00	-	663.00	(696.00)	-	(696.00)	39.00	-	39.00
462210	INDUST WASTE SERVICE	(465.00)	(475.00)	10.00	(331.00)	(475.00)	144.00	(369.00)	(475.00)	76.00
463000	PUB FIRE PROT SER BILLED	(147,751.00)	(147,024.00)	(727.00)	(146,353.00)	(147,192.00)	839.00	(147,852.00)	(147,360.00)	(492.00)
464200	PUB AUTH SLS BILLED METRD	(267,098.00)	(302,713.00)	15,615.00	(298,700.00)	(341,965.00)	42,265.00	(305,614.00)	(312,997.00)	7,383.00
464210	PUB AUTH SLS UNBILL METRD	(23,536.00)	(35,495.00)	11,959.00	20,301.00	22,066.00	(1,765.00)	(19,463.00)	(19,778.00)	315.00
466000	SALES FOR RESALE BILLED	(82,583.00)	(77,426.00)	(5,157.00)	(96,711.00)	(93,643.00)	(3,068.00)	(78,869.00)	(98,907.00)	20,038.00
466100	SALES FOR RESALE UNBILL	(18,938.00)	(18,938.00)	-	2,768.00	-	2,768.00	14,569.00	12,821.00	1,748.00
471100	RECONNECTION CHARGES	(19,488.00)	(14,658.00)	(4,798.00)	(12,196.00)	(14,588.00)	2,492.00	(13,571.00)	(14,688.00)	1,117.00
471200	OTHER MISC SERV REVENUES	(2,130.00)	(1,852.00)	(278.00)	(1,673.00)	(1,532.00)	(141.00)	(3,231.00)	(1,652.00)	(1,579.00)
471200	OTHER MISC SERV REVENUES	-	(50.00)	50.00	-	(50.00)	50.00	(25.00)	(50.00)	25.00
472000	RENTS FROM WATER PROPERTY	(8,941.00)	(6,995.00)	(1,946.00)	(7,368.00)	(6,995.00)	(373.00)	(6,618.00)	(6,995.00)	377.00
474100	BILL & COLL SERV FOR OTH	(60,939.00)	(58,302.00)	(2,637.00)	(60,060.00)	(58,366.00)	(1,694.00)	(60,981.00)	(58,430.00)	(2,551.00)
474200	MISCELLANEOUS	(764.00)	(300.00)	(464.00)	(751.00)	(300.00)	(451.00)	(763.00)	(300.00)	(463.00)
600000	SS OPERATION SUPERV & ENG	19,021.00	23,261.00	(4,240.00)	20,210.00	24,715.00	(4,505.00)	16,946.00	21,311.00	(4,365.00)
601100	SS OPERATION EXPENSE	-	-	-	-	-	-	-	-	-
602000	PURCHASED WATER	4,689.00	20,000.00	(15,311.00)	19,288.00	20,000.00	(712.00)	23,293.00	20,000.00	3,293.00
603100	MISCELLANEOUS SS EXPENSES	479.00	4,008.00	(3,529.00)	2,836.00	4,350.00	(1,514.00)	2,910.00	980.00	1,930.00
603100	MISCELLANEOUS SS EXPENSES	21.00	-	21.00	5,495.00	2,600.00	2,895.00	7,163.00	5,050.00	2,113.00

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AWW	DESC	2001 July Actual	2001 July Budget	Variance	2001 August Actual	2001 August Budget	Variance	2001 September Actual	2001 September Budget	Variance
603100	MISCELLANEOUS SS EXPENSES	-	-	-	-	-	-	-	-	-
603100	MISCELLANEOUS SS EXPENSES	5,784.00	3,746.00	2,038.00	1,879.00	7,219.00	(5,340.00)	986.00	12,154.00	(11,168.00)
603100	MISCELLANEOUS SS EXPENSES	-	662.00	(662.00)	-	150.00	(150.00)	-	-	(150.00)
603100	MISCELLANEOUS SS EXPENSES	-	-	-	-	-	-	-	-	-
603100	MISCELLANEOUS SS EXPENSES	935.00	2,500.00	(1,665.00)	1,132.00	2,426.00	(1,294.00)	3,403.00	2,800.00	603.00
603100	MISCELLANEOUS SS EXPENSES	532.00	-	532.00	210.00	-	210.00	210.00	-	210.00
603100	MISCELLANEOUS SS EXPENSES	3,308.00	1,640.00	1,668.00	-	1,640.00	(1,640.00)	2,417.00	1,640.00	777.00
610000	SS ORDNY MAINT SUPR & ENG	68,387.00	62,731.00	5,656.00	72,635.00	65,686.00	6,949.00	63,980.00	57,314.00	6,666.00
610000	SS ORDNY MAINT SUPR & ENG	-	-	-	-	-	-	-	-	-
611100	OR MN SS STRUCT & IMP MAT	6,332.00	6,870.00	(538.00)	9,299.00	7,570.00	1,729.00	5,871.00	6,870.00	(899.00)
613120	AMORT DEF EXP LAK RIV & OTH	2,479.00	2,479.00	-	2,479.00	4,958.00	(2,479.00)	2,479.00	2,479.00	-
614120	AMORT DEF EXP WELLS & SPR	-	-	-	-	-	-	-	-	-
617100	OR MN MISC WAT SS PLT MAT	-	-	-	-	-	-	-	-	-
617100	OR MN MISC WAT SS PLT MAT	-	-	-	-	-	-	-	-	-
620200	PUMP OPER SUP & ENG ELEC	-	-	-	-	-	-	-	-	-
622100	POWER PRODUCTION EXP.	-	-	-	-	-	-	-	-	-
623110	POWER PURCH FOR PUMP ELEC	9,985.00	113,119.00	(103,134.00)	11,371.00	112,738.00	(101,367.00)	8,721.00	105,227.00	(96,506.00)
623210	FUEL PURCH FOR PUMP OTHER	-	-	-	-	-	-	-	-	-
623210	FUEL PURCH FOR PUMP OTHER	173,082.00	53,351.00	119,731.00	151,498.00	54,005.00	97,493.00	149,114.00	51,182.00	97,932.00
623210	FUEL PURCH FOR PUMP OTHER	85.00	-	85.00	32.00	-	32.00	643.00	-	543.00
624100	PUMPING EXPENSE	-	-	-	-	-	-	-	-	-
624200	PUMPING LABOR ELECTRIC	-	-	-	-	-	-	-	-	-
624500	PUMPING EXPENSES ELECTRIC	-	-	-	-	-	-	-	-	-
624500	PUMPING EXPENSES ELECTRIC	-	-	-	-	-	-	-	-	-
626500	MISC PUMPING EXP ELECTRIC	305.00	826.00	(521.00)	293.00	826.00	(533.00)	646.00	826.00	(180.00)
630200	OR MN PUMP SUP & ENG ELEC	4,722.00	5,070.00	(348.00)	5,466.00	5,138.00	348.00	5,069.00	4,514.00	555.00
630200	OR MN PUMP SUP & ENG ELEC	-	1,072.00	(1,072.00)	-	1,121.00	(1,121.00)	-	9,150.00	(9,150.00)
633200	OR MN PUMP EQPT MAT OTHER	-	-	-	-	-	-	-	-	-
633200	OR MN PUMP EQPT MAT ELEC	8,103.00	5,721.00	2,382.00	7,805.00	4,901.00	2,904.00	11,106.00	7,271.00	3,835.00
640000	WT OPERATION SUPERV & ENG	36,611.00	33,432.00	3,179.00	39,300.00	34,956.00	4,344.00	35,496.00	30,387.00	5,109.00
641100	GENERAL CHEMICALS	116,103.00	122,167.00	(6,064.00)	144,363.00	125,412.00	18,951.00	91,274.00	115,630.00	(24,356.00)
642100	GENERAL CHEMICALS	6,978.00	-	6,978.00	6,978.00	-	6,978.00	6,978.00	-	6,978.00
642300	GENERAL WT LABOR	65,084.00	65,974.00	(890.00)	63,823.00	65,931.00	(2,108.00)	63,403.00	60,640.00	2,763.00
642300	GENERAL WT EXPENSES	2,190.00	1,988.00	202.00	1,916.00	1,738.00	178.00	2,338.00	1,738.00	600.00
642300	GENERAL WT EXPENSES	3,290.00	1,632.00	1,658.00	1,222.00	2,892.00	(1,670.00)	1,901.00	3,072.00	(1,171.00)
642300	GENERAL WT EXPENSES	1,010.00	1,312.00	(302.00)	2,580.00	1,312.00	1,268.00	1,754.00	1,312.00	442.00
642300	GENERAL WT EXPENSES	195.00	300.00	(105.00)	195.00	300.00	(105.00)	195.00	300.00	(105.00)
642300	GENERAL WT EXPENSES	5,307.00	6,650.00	(1,343.00)	4,884.00	6,850.00	(1,966.00)	3,254.00	4,850.00	(1,596.00)
642300	GENERAL WT EXPENSES	942.00	776.00	166.00	574.00	828.00	(252.00)	335.00	776.00	(441.00)
642300	GENERAL WT EXPENSES	435.00	400.00	35.00	434.00	400.00	34.00	-	400.00	(400.00)
643100	MISC WT EXPENSES-CURRENT	190.00	-	190.00	1,657.00	-	1,657.00	539.00	-	539.00
643100	MISC WT EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
643100	MISC WT EXPENSES-CURRENT	13,321.00	15,375.00	(2,054.00)	14,598.00	15,375.00	(777.00)	13,897.00	15,375.00	(1,478.00)
643100	MISC WT EXPENSES-CURRENT	906.00	-	906.00	149.00	80.00	69.00	1,484.00	600.00	884.00
643100	MISC WT EXPENSES-CURRENT	1,321.00	1,537.00	(216.00)	-	1,537.00	(1,537.00)	3,675.00	1,537.00	2,138.00
643100	MISC WT EXPENSES-CURRENT	904.00	680.00	224.00	748.00	680.00	68.00	749.00	680.00	69.00
643100	MISC WT EXPENSES-CURRENT	-	100.00	(100.00)	-	100.00	(94.00)	(6,777.00)	100.00	(6,777.00)
643300	WASTE DISPOSAL EXP (CUR)	5,589.00	6,000.00	(431.00)	3,830.00	6,000.00	(2,370.00)	5,691.00	4,650.00	1,041.00
643310	AMORT WASTE DISPOSAL EXP	6,000.00	6,000.00	-	5,950.00	6,000.00	(50.00)	6,000.00	14,333.00	(8,333.00)
644000	WT RENTS	2,869.00	2,925.00	(56.00)	2,869.00	2,925.00	(56.00)	2,893.00	2,925.00	(32.00)
650000	OR MN WT SUPR & ENG	5,777.00	6,531.00	(754.00)	6,124.00	6,773.00	(649.00)	7,141.00	6,945.00	1,996.00
650000	OR MN WT SUPR & ENG	3,993.00	5,625.00	(1,632.00)	4,870.00	3,698.00	1,272.00	3,087.00	5,114.00	(2,027.00)
651100	OR MN WT STRUCT & IMP MAT	2,868.00	2,400.00	468.00	3,370.00	2,400.00	970.00	3,370.00	2,400.00	970.00
651100	OR MN WT STRUCT & IMP MAT	-	270.00	(270.00)	250.00	-	250.00	-	6,370.00	(6,370.00)
651120	AMORT DEF EXP WT STRUCT	13,755.00	17,203.00	(3,448.00)	13,755.00	31,524.00	(17,769.00)	12,809.00	15,784.00	(2,975.00)
652100	OR MN GENERAL WT EQPT MAT	-	-	-	-	-	-	-	-	-
660000	T&D OPERATION SUPER & ENG	22,777.00	21,709.00	1,068.00	24,595.00	21,003.00	3,592.00	24,056.00	18,813.00	5,243.00
660000	T&D OPERATION SUPER & ENG	-	-	-	-	-	-	-	-	-
661200	STORAGE FACILITIES LABOR	42,469.00	23,752.00	18,717.00	32,865.00	24,698.00	8,167.00	29,666.00	22,254.00	7,412.00
661200	STORAGE FACILITIES LABOR	5,430.00	1,334.00	4,096.00	6,740.00	1,368.00	5,372.00	5,282.00	1,242.00	4,040.00
662100	T&D LINES EXPENSE	7,945.00	7,881.00	64.00	5,088.00	8,254.00	(3,166.00)	4,108.00	7,932.00	(3,824.00)
662100	T&D LINES EXPENSE	-	-	-	-	-	-	-	-	-
662100	T&D LINES EXPENSE	118.00	308.00	(190.00)	1,135.00	308.00	827.00	(6,556.00)	308.00	(6,864.00)
662200	T&D LINES LABOR	21,279.00	34,847.00	(13,568.00)	26,164.00	38,360.00	(12,196.00)	24,625.00	32,910.00	(8,285.00)
662200	T&D LINES LABOR	-	-	-	-	-	-	-	-	-
663300	MISC METER EXPENSES	5,668.00	5,945.00	(277.00)	5,093.00	5,945.00	(852.00)	-	5,945.00	2,681.00
665300	MISC T&D EXPENSES-CURRENT	229.00	308.00	(79.00)	-	308.00	(308.00)	434.00	308.00	126.00
665300	MISC T&D EXPENSES-CURRENT	666.00	205.00	461.00	1,070.00	205.00	865.00	495.00	205.00	290.00
665300	MISC T&D EXPENSES-CURRENT	538.00	564.00	(26.00)	538.00	564.00	(26.00)	538.00	564.00	(26.00)
665300	MISC T&D EXPENSES-CURRENT	409.00	717.00	(308.00)	663.00	717.00	(54.00)	1,395.00	973.00	423.00
665300	MISC T&D EXPENSES-CURRENT	31.00	-	31.00	16.00	-	16.00	135.00	-	135.00
665300	MISC T&D EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
666000	T&D RENTS	28.00	1,400.00	(1,372.00)	1,927.00	1,400.00	527.00	2,210.00	1,400.00	810.00
666000	T&D RENTS	100.00	1,413.00	(1,313.00)	100.00	1,313.00	(1,213.00)	200.00	1,313.00	(1,113.00)
666000	T&D RENTS	281.00	250.00	31.00	281.00	250.00	31.00	281.00	250.00	31.00
667100	MISC SEWER T & D EXP	532.00	410.00	122.00	210.00	410.00	(200.00)	271.00	410.00	(139.00)
670000	OR MN T&D SUPR & ENG	422.00	-	422.00	245.00	-	245.00	782.00	-	782.00
670000	OR MN T&D SUPR & ENG	12,977.00	14,492.00	(1,515.00)	16,396.00	13,818.00	2,578.00	10,766.00	9,339.00	1,427.00
671100	OR MN T&D STRUCT & IMP-MAT	-	-	-	-	-	-	-	-	-
671100	OR MN T&D STRUCT & IMP-MAT	10,333.00	22,037.00	(11,704.00)	32,051.00	25,612.00	6,439.00	36,352.00	22,037.00	14,315.00
671200	OR MN T&D STRUCT & IMP-LAB	187.00	-	187.00	95.00	-	95.00	279.00	-	279.00
672120	AMORT DEF EXP RES & STAND	16,348.00	16,927.00	(579.00)	16,624.00	16,927.00	(303.00)	16,624.00	16,927.00	(303.00)
673100	OR MN T&D MAINS MAT	-	-	-	-	-	-	-	-	-
673200	OR MN T&D MAINS LAB	10,788.00	17,819.00	(7,031.00)	16,006.00	18,047.00	(2,041.00)	24,899.00	16,297.00	8,602.00
673200	OR MN T&D MAINS LAB	-	-	-	-	-	-	-	-	-
675200	OR MN SERVICES LAB	14,527.00	19,265.00	(4,738.00)	16,523.00	20,609.00	(4,086.00)	12,476.00	17,456.00	(4,980.00)
676200	OR MN METERS LAB	1,319.00	231.00	1,088.00	745.00	231.00	515.00	556.00	231.00	325.00
677200	OR MN HYDRANTS LAB	9,814.00	8,226.00	1,588.00	12,812.00	8,658.00	4,154.00	11,217.00	7,442.00	3,775.00
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	-	-	-
678100	OR MN OTHER T&D PLANT MAT	10,309.00	10,373.00	(64.00)	13,471.00	10,373.00	3,098.00	4,492.00	10,373.00	(5,881.00)
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	-	-	-
678200	OR MN OTHER T&D PLANT LAB	-	1,667.00	(1,667.00)	-	1,910.00	(1,910.00)	-	1,597.00	(1,597.00)
902200	METER READING LABOR	38,514.00	44,960.00	(6,446.00)	37,372.00	46,307.00	(9,535.00)	33,912.00	41,051.00	(7,139.00)
903100	CONTRACT & ORDERS EXPENS	805.00	1,600.00	(795.00)	1,191.00	2,150.00	(959.00)	159.00	2,150.00	(1,991.00)
903200	CONTRACTS & ORDERS LABOR	17,748.00	7,308.00	10,440.00	15,731.00	6,035.00	9,696.00	14,038.00	5,760.00	8,278.00
903200	CONTRACTS & ORDERS LABOR	14,093.00	19,261.00	(5,168.00)	13,764.00	19,999.00	(6,235.00)	14,489.00	17,788.00	(3,299.00)
903200	CONTRACTS & ORDERS LABOR	22,509.00	22,005.00	504.00	24,893.00	22,960.00	1,933.00	17,746.00	20,097.00	(2,349.00)
903300	COLLECTING EXPENSES	8,211.00	11,392.00	(3,181.00)	7,774.00	12,293.00	(4,519.00)	15,587.00	11,539.00	4,128.00
903300	COLLECTING EXPENSES	3,917.00	5,018.00	(1,101.00)	584.00	4,773.00	(4,189.00)	5,812.00	4,564.00	1,248.00
903300	COLLECTING EXPENSES	2,871.00	2,500.00	371.00	3,044.00	2,500.00	544			

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AWW	DESC	2001 October Actual	2001 October Budget	Variance	2001 November Actual	2001 November Budget	Variance	2001 December Actual	2001 December Budget	Variance
40320	DEPR EXPENSE-CONTRIBUTIONS	-	-	-	-	-	-	-	-	-
403000	DEPRECIATION EXPENSE	505,000.00	448,774.00	56,226.00	541,196.00	451,254.00	89,942.00	518,366.00	450,089.00	68,277.00
403000	DEPRECIATION EXPENSE	(55,069.00)	-	(55,069.00)	(61,744.00)	-	(61,744.00)	(67,365.00)	-	(67,365.00)
404430	AMORT REG ASSET - AFUDC	2,144.00	5,309.00	(3,165.00)	2,144.00	5,309.00	(3,165.00)	2,144.00	5,309.00	(3,165.00)
406000	AMORT UT PLT ACQ ADJUST	16.00	1,538.00	(1,522.00)	16.00	1,538.00	(1,522.00)	16.00	1,538.00	(1,522.00)
407000	AMORT PROPERTY LOSSES	48,317.00	46,778.00	1,539.00	48,317.00	46,778.00	1,539.00	48,317.00	46,778.00	1,539.00
408030	OTHER GENERAL TAXES	(1,382.00)	200.00	(1,582.00)	-	200.00	(200.00)	-	200.00	(200.00)
408100	REAL & PERSON PROP TAXES	121,761.00	121,143.00	618.00	122,312.00	121,063.00	1,249.00	(11,173.00)	120,866.00	(132,159.00)
408110	GROSS INC & RECPTS TAXES	6,044.00	6,237.00	(193.00)	6,044.00	6,237.00	(193.00)	6,044.00	6,237.00	(193.00)
408140	FEDERAL UNEMPLYMNT TXS	72.00	20.00	52.00	13.00	14.00	(1.00)	-	-	-
408160	FICA	36,117.00	42,763.00	(6,646.00)	44,060.00	41,739.00	2,321.00	36,303.00	39,566.00	(3,263.00)
408180	STATE UNEMPLYMNT TXS	1.00	15.00	(14.00)	(4.00)	7.00	(11.00)	-	7.00	(7.00)
409100	SIT-CURRENT	74,047.00	69,474.00	4,573.00	23,736.00	65,927.00	(42,191.00)	69,423.00	48,917.00	20,506.00
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409150	FIT-CURRENT	288,550.00	270,420.00	18,130.00	93,875.00	256,617.00	(162,742.00)	319,061.00	190,403.00	128,658.00
409180	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409180	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409180	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409180	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409180	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409210	SIT-OTH INC & DED-REG	(393.00)	(419.00)	26.00	(1,562.00)	(481.00)	(1,071.00)	(3,279.00)	(383.00)	(2,896.00)
409220	FIT-OTH INC & DED-REG	(1,532.00)	(1,633.00)	101.00	(6,039.00)	(1,871.00)	(4,168.00)	(12,765.00)	(1,490.00)	(11,275.00)
410400	DEF SIT-REG ASSET/LIAB	912.00	-	912.00	716.00	-	716.00	626.00	-	626.00
410400	DEF SIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410400	DEF SIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	4,984.00	27,037.00	(22,053.00)	24,039.00	9,904.00	14,135.00	21,238.00	17,490.00	3,748.00
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410650	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410650	DEF SIT-CURRENT	-	-	-	-	-	-	-	-	-
410700	DEF FIT-REG ASSET/LIAB	(3,053.00)	-	(3,053.00)	(2,394.00)	-	(2,394.00)	(2,099.00)	-	(2,099.00)
410700	DEF FIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410700	DEF FIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410900	DEF FIT-OTHER	18,337.00	103,895.00	(85,558.00)	92,344.00	37,107.00	55,237.00	33,965.00	67,852.00	(33,887.00)
410900	DEF FIT-OTHER	-	-	-	-	-	-	-	-	-
410900	DEF FIT-OTHER	-	-	-	-	-	-	-	-	-
410950	DEF FIT-CURRENT	-	-	-	-	-	-	-	-	-
410950	DEF FIT-CURRENT	745.00	-	745.00	(267.00)	-	(267.00)	(139.00)	-	(139.00)
412120	ITC CURRENT/DEFERRED	-	-	-	-	-	-	-	-	-
412210	ITC RESTORED- 3%	(748.00)	(914.00)	166.00	(586.00)	(681.00)	95.00	(515.00)	(692.00)	177.00
412220	ITC RESTORED- 4%	(616.00)	(752.00)	136.00	(483.00)	(561.00)	78.00	(424.00)	(570.00)	146.00
412230	ITC RESTORED-10%	(6,823.00)	(8,469.00)	1,636.00	(5,429.00)	(6,309.00)	880.00	(4,758.00)	(6,392.00)	1,634.00
415100	M&J REVENUES-OUTSIDE	(11,508.00)	(500.00)	(11,008.00)	3,394.00	(500.00)	3,894.00	4,292.00	(500.00)	4,792.00
415110	M&J REVENUES-INSIDE	-	-	-	-	-	-	-	-	-
416100	M&J EXPENSES-OUTSIDE	10,003.00	-	10,003.00	-	-	-	1,077.00	-	1,077.00
416110	M&J EXPENSES-INSIDE	-	-	-	-	-	-	-	-	-
417220	NON-UT OPER-IN-EXPENSES	-	-	-	-	-	-	-	-	-
419300	INT OTHER SECURITIES-CUT	(242.00)	(767.00)	525.00	(273.00)	(767.00)	494.00	(434.00)	(767.00)	333.00
420100	AFUDC - EQUITY	(24,384.00)	(41,538.00)	17,204.00	(28,076.00)	(41,128.00)	13,052.00	(34,062.00)	(45,849.00)	11,787.00
420210	AFUDC - DEBT	(11,633.00)	(19,838.00)	8,205.00	(13,395.00)	(19,619.00)	6,224.00	(16,251.00)	(21,870.00)	5,619.00
422000	GAINS-LOSSES DISP PROP	-	-	-	-	-	-	-	-	-
422000	GAINS-LOSSES DISP PROP	-	-	-	-	-	-	-	-	-
425300	AMORT PREFERRED STOCK EXP	64.00	64.00	-	64.00	64.00	-	64.00	65.00	(1.00)
425300	AMORT PREFERRED STOCK EXP	-	-	-	-	-	-	-	-	-
426100	DONATIONS	1,070.00	1,250.00	(180.00)	700.00	2,500.00	(1,800.00)	1,300.00	1,000.00	300.00
426160	OTHER LOBBYING EXPENSES	5,000.00	4,400.00	600.00	14,613.00	4,400.00	10,113.00	6,922.00	4,400.00	2,522.00
426200	OTHER INCOME DEDUCTIONS	112.00	305.00	(193.00)	428.00	-	428.00	26,419.00	100.00	26,319.00
426410	NON-OPER EMPLOYEE EXP	336.00	349.00	(13.00)	43.00	144.00	(101.00)	175.00	359.00	(184.00)
426420	NON-OPER EMPLOYEE EXP - TAXABL	336.00	108.00	228.00	43.00	108.00	(65.00)	175.00	108.00	67.00
427100	INTEREST LTD-OUT-REG	426,246.00	434,383.00	(8,137.00)	426,246.00	434,383.00	(8,137.00)	335,679.00	539,716.00	(204,037.00)
427100	INTEREST LTD-OUT-REG	-	-	-	-	-	-	-	-	-
427120	INTEREST LTD - INSIDE	-	-	-	-	-	-	-	-	-
428000	AMORT DEBT DISCOUNT & EXP	8,217.00	2,847.00	5,370.00	8,139.00	2,847.00	5,292.00	7,201.00	2,328.00	4,873.00
428000	AMORT DEBT DISCOUNT & EXP	-	-	-	-	-	-	-	-	-
431100	INTEREST ON BANK DEBT	17,444.00	10,228.00	7,216.00	14,514.00	5,845.00	8,669.00	52,059.00	1,397.00	50,662.00
431200	OTHER INTEREST EXPENSE	2,685.00	-	2,685.00	3,896.00	-	3,896.00	6,930.00	-	6,930.00
433100	INTEREST ON BANK DEBT	-	-	-	-	-	-	-	-	-
437100	DIV DEC PREF STK-OUTSIDE	44,600.00	44,600.00	-	44,600.00	44,600.00	-	44,600.00	44,600.00	-
437100	DIV DEC PREF STK-OUTSIDE	-	-	-	-	-	-	-	-	-
438200	DIV DEC COMMON STK - IN	-	-	-	-	-	-	1,692,782.00	1,728,569.00	(35,777.00)
461000	DOMESTIC SEWER SERV BILLED	(1,713.00)	(1,322.00)	(391.00)	(1,748.00)	(1,323.00)	(425.00)	(1,736.00)	(1,289.00)	(447.00)
461000	DOMESTIC SEWER SERV BILLED	(414.00)	(888.00)	474.00	(493.00)	(777.00)	284.00	(628.00)	(646.00)	18.00
461100	RES SALES BILLED METERED	(1,860,642.00)	(1,857,501.00)	(3,141.00)	(1,831,796.00)	(1,923,328.00)	91,532.00	(1,719,447.00)	(1,701,884.00)	(17,563.00)
461110	RES SALES UNBILL METERED	(60,894.00)	(52,376.00)	(8,518.00)	205,403.00	164,148.00	41,255.00	(54,276.00)	(22,923.00)	(31,353.00)
461130	DOMESTIC SEWER SERV UNBILLED	(504.00)	(25.00)	(479.00)	212.00	(21.00)	233.00	8.00	(13.00)	21.00
461130	DOMESTIC SEWER SERV UNBILLED	(152.00)	-	(152.00)	3.00	-	3.00	(91.00)	-	(91.00)
461200	COM SALES BILLED METERED	(957,246.00)	(970,276.00)	13,030.00	(937,997.00)	(993,806.00)	55,809.00	(808,303.00)	(833,835.00)	25,532.00
461210	COM SALES UNBILL METERED	(22,174.00)	(16,316.00)	(6,858.00)	145,365.00	121,471.00	23,894.00	(35,500.00)	(20,447.00)	(15,053.00)
461300	IND SALES BILLED METERED	(135,145.00)	(160,401.00)	25,256.00	(128,934.00)	(137,512.00)	8,578.00	(119,978.00)	(130,596.00)	10,618.00
461310	IND SALES UNBILL METERED	19,205.00	19,457.00	(252.00)	10,984.00	7,309.00	3,675.00	(6,338.00)	(2,916.00)	(3,422.00)
461400	MISC SALES BILLED METERED	(2,888.00)	18,932.00	(21,820.00)	(1,321.00)	21,296.00	(22,617.00)	(3,717.00)	21,340.00	(25,057.00)
462000	PRIV FIR PROT SER BILLED	(66,354.00)	(65,805.00)	(549.00)	(66,781.00)	(66,941.00)	160.00	(66,248.00)	(66,013.00)	(236.00)
462110	INDUST WASTE SER UNBILL	(298.00)	-	(298.00)	235.00	-	235.00	63.00	-	63.00
462210	INDUSTRIAL WASTE SERVICE	(625.00)	(475.00)	(150.00)	(405.00)	(475.00)	70.00	(311.00)	(475.00)	164.00
463000	PUB FIRE PROT SER BILLED	(147,330.00)	(147,528.00)	198.00	(153,093.00)	(147,848.00)	(5,445.00)	(149,031.00)	(147,744.00)	(1,287.00)
464200	PUB AUTH SLS BILLED METRO	(288,709.00)	(331,760.00)	43,051.00	(246,942.00)	(266,132.00)	19,190.00	(232,759.00)	(224,559.00)	(8,200.00)
464210	PUB AUTH SLS UNBILL METRO	39,554.00	42,417.00	(2,863.00)	38,218.00	30,594.00	7,624.00	(17,936.00)	(12,152.00)	(5,784.00)
465000	SALES FOR RESALE BILLED	(88,989.00)	(77,238.00)	(11,751.00)	(72,923.00)	(78,476.00)	5,553.00	(78,425.00)	(70,813.00)	(7,612.00)
466100	SALES FOR RESALE UNBILL	(1,418.00)	735.00	(2,153.00)	8,129.00	6,605.00	1,524.00	3,987.00	5,651.00	(1,664.00)
471100	RECONNECTION CHARGES	(12,558.00)	(14,688.00)	2,130.00	(13,743.00)	(14,688.00)	945.00	(3,903.00)	(14,688.00)	10,785.00
471200	OTHER MISC SERV REVENUES	(2,558.00)	(1,652.00)	(906.00)	(3,268.00)	(1,652.00)	(1,616.00)	(2,448.00)	(1,652.00)	(796.00)
471200	OTHER MISC SERV REVENUES	(75.00)	(50.00)	(25.00)	(155.00)	(50.00)	(105.00)	(50.00)	(50.00)	-
472000	RENTS FROM WATER PROPERTY	(6,818.00)	(6,995.00)	377.00	(6,618.00)	(6,995.00)	377.00	(7,518.00)	(6,995.00)	(523.00)
474100	BILL & COLL SERV FOR OTH	(60,782.00)	(59,494.00)	(2,288.00)	(60,892.00)	(58,558.00)	(2,334.00)	(61,132.00)	(58,622.00)	(2,510.00)
474300	MISCELLANEOUS	(624.00)	(300.00)	(324.00)	(370.00)	(300.00)	(70.00)	(738.00)	(300.00)	(438.00)
600000	SS OPERATION SUPERV & ENG	22,278.00	24,119.00	(1,841.00)	20,076.00	23,976.00	(3,900.00)	18,636.00	23,901.00	(4,365.00)
601100	SS OPERATION EXPENSE	-	-	-	-	-	-	-	-	-
602000	PURCHASED WATER	23,478.00	15,000.00	8,478.00	22,975.00	10,000.00	12,975.00	22,496.00	10,000.00	12,496.00
603100	MISCELLANEOUS SS EXPENSES	3,671.00	5,238.00	(1,567.00)	4,493.00	-	4,493.00	5,346.00	-	5,346.00
603100	MISCELLANEOUS SS EXPENSES	276.00	2,600.00	(2,324.00)	194.00	-	194.00	2,539.00	2,750.00	(211.00)

Kentucky-American Water Company
Case No. 2004-00103
Response to PSCDR1 #4

AWW	DESC	2001 October Actual	2001 October Budget	Variance	2001 November Actual	2001 November Budget	Variance	2001 December Actual	2001 December Budget	Variance
603100	MISCELLANEOUS SS EXPENSES	-	-	-	-	-	-	-	-	-
603100	MISCELLANEOUS SS EXPENSES	2,796.00	12,795.00	(9,999.00)	3,642.00	7,519.00	(3,877.00)	6,722.00	3,066.00	3,656.00
603100	MISCELLANEOUS SS EXPENSES	-	150.00	(150.00)	305.00	662.00	(357.00)	-	150.00	(150.00)
603100	MISCELLANEOUS SS EXPENSES	-	-	-	-	-	-	-	-	-
603100	MISCELLANEOUS SS EXPENSES	3,085.00	3,254.00	(169.00)	2,396.00	2,484.00	(88.00)	2,522.00	2,626.00	(104.00)
603100	MISCELLANEOUS SS EXPENSES	210.00	-	210.00	-	-	-	372.00	-	372.00
603100	MISCELLANEOUS SS EXPENSES	1,421.00	1,640.00	(219.00)	2,169.00	1,640.00	529.00	4,442.00	1,640.00	2,802.00
610000	SS ORDNY MAINT SUPR & ENG	94,382.00	65,423.00	28,959.00	69,228.00	62,837.00	6,391.00	73,138.00	60,447.00	12,691.00
610000	SS ORDNY MAINT SUPR & ENG	-	-	-	-	-	-	-	-	-
611100	OR MN SS STRUCT & IMP MAT	3,228.00	4,370.00	(1,142.00)	909.00	5,670.00	(5,761.00)	52,477.00	5,570.00	46,907.00
613120	AMORT DEF EXP LAK RIV & OTH	2,479.00	-	2,479.00	2,479.00	-	-	2,479.00	-	2,479.00
614120	AMORT DEF EXP WELLS & SPR	-	-	-	-	-	-	-	-	-
617100	OR MN MISC WAT SS PLT MAT	-	2,000.00	(2,000.00)	-	-	-	-	-	-
617100	OR MN MISC WAT SS PLT MAT	-	-	-	-	-	-	-	-	-
620200	PUMP OPER SUP & ENG ELEC	-	-	-	-	-	-	-	-	-
622100	POWER PRODUCTION EXP.	-	-	-	-	-	-	-	-	-
623110	POWER PURCH FOR PUMP ELEC	10,868.00	100,594.00	(89,726.00)	12,228.00	94,404.00	(82,176.00)	8,140.00	93,120.00	(84,980.00)
623210	FUEL PURCH FOR PUMP OTHER	-	-	-	-	-	-	-	-	-
623210	FUEL PURCH FOR PUMP OTHER	157,673.00	44,924.00	112,749.00	102,533.00	39,706.00	62,827.00	155,775.00	39,323.00	116,452.00
623210	FUEL PURCH FOR PUMP OTHER	272.00	-	272.00	307.00	-	307.00	123.00	-	123.00
624100	PUMPING EXPENSE	-	-	-	-	-	-	-	-	-
624200	PUMPING LABOR ELECTRIC	-	-	-	-	-	-	-	-	-
624500	PUMPING EXPENSES ELECTRIC	-	-	-	-	-	-	-	-	-
624500	PUMPING EXPENSES ELECTRIC	-	-	-	-	-	-	-	-	-
626500	MISC PUMPING EXP ELECTRIC	2,584.00	826.00	1,758.00	477.00	826.00	(349.00)	1,044.00	826.00	218.00
630200	OR MN PUMP SUP & ENG ELEC	5,850.00	5,138.00	712.00	3,212.00	5,054.00	(1,842.00)	3,632.00	4,841.00	(1,209.00)
630200	OR MN PUMP SUP & ENG ELEC	-	1,121.00	(1,121.00)	-	1,072.00	(49.00)	-	1,023.00	(1,023.00)
633200	OR MN PUMP EQPT MAT OTHER	-	-	-	-	-	-	-	-	-
633200	OR MN PUMP EQPT MAT ELEC	6,098.00	6,901.00	(803.00)	6,096.00	5,721.00	375.00	7,061.00	6,451.00	610.00
640000	WT OPERATION SUPERV & ENG	40,826.00	34,957.00	5,869.00	34,850.00	33,432.00	1,418.00	33,689.00	31,913.00	1,776.00
641100	GENERAL CHEMICALS	75,499.00	111,633.00	(36,134.00)	87,069.00	91,576.00	(4,517.00)	82,353.00	87,711.00	(5,358.00)
641100	GENERAL CHEMICALS	6,978.00	-	6,978.00	6,978.00	-	6,978.00	6,978.00	-	6,978.00
642100	GENERAL WT LABOR	82,092.00	65,931.00	16,161.00	75,413.00	69,685.00	5,728.00	81,004.00	65,287.00	15,717.00
642300	GENERAL WT EXPENSES	3,456.00	1,988.00	1,468.00	2,187.00	1,738.00	449.00	1,865.00	1,738.00	127.00
642300	GENERAL WT EXPENSES	1,053.00	1,672.00	(619.00)	1,639.00	1,472.00	167.00	967.00	2,042.00	(1,075.00)
642300	GENERAL WT EXPENSES	1,118.00	1,312.00	(194.00)	1,994.00	1,312.00	682.00	2,875.00	2,315.00	560.00
642300	GENERAL WT EXPENSES	195.00	300.00	(105.00)	300.00	300.00	0.00	195.00	300.00	(105.00)
642300	GENERAL WT EXPENSES	11,103.00	6,250.00	4,853.00	4,126.00	5,250.00	(1,124.00)	6,457.00	6,150.00	307.00
642300	GENERAL WT EXPENSES	905.00	826.00	79.00	582.00	776.00	106.00	906.00	826.00	80.00
642300	GENERAL WT EXPENSES	1,172.00	400.00	772.00	746.00	400.00	346.00	733.00	400.00	333.00
643100	MISC WT EXPENSES-CURRENT	-	-	-	6,760.00	-	6,760.00	15,299.00	-	15,299.00
643100	MISC WT EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
643100	MISC WT EXPENSES-CURRENT	15,566.00	15,375.00	191.00	11,637.00	15,375.00	(3,738.00)	10,898.00	15,375.00	(4,477.00)
643100	MISC WT EXPENSES-CURRENT	498.00	145.00	353.00	543.00	-	543.00	487.00	1,064.00	(577.00)
643100	MISC WT EXPENSES-CURRENT	4,389.00	2,050.00	2,339.00	2,132.00	2,562.00	(430.00)	2,587.00	2,562.00	25.00
643100	MISC WT EXPENSES-CURRENT	444.00	690.00	(246.00)	774.00	590.00	184.00	595.00	690.00	(95.00)
643100	MISC WT EXPENSES-CURRENT	-	100.00	(100.00)	-	260.00	(200.00)	795.00	300.00	495.00
643300	WASTE DISPOSAL EXP (CUR)	3,114.00	3,900.00	(786.00)	4,345.00	3,900.00	445.00	4,580.00	3,900.00	680.00
643310	AMORT WASTE DISPOSAL EXP	6,000.00	14,333.00	(8,333.00)	6,000.00	14,333.00	(8,333.00)	13,870.00	14,333.00	(463.00)
644000	WT RENTS	2,896.00	2,925.00	(29.00)	3,646.00	2,925.00	721.00	2,933.00	2,925.00	8.00
650000	OR MN WT SUPR & ENG	5,863.00	6,773.00	(910.00)	4,645.00	6,691.00	(2,046.00)	3,549.00	6,442.00	(2,893.00)
650000	OR MN WT SUPR & ENG	4,853.00	5,882.00	(1,029.00)	3,801.00	5,625.00	(1,824.00)	4,671.00	5,371.00	(700.00)
651100	OR MN WT STRUCT & IMP MAT	3,370.00	2,400.00	970.00	3,919.00	2,400.00	1,519.00	3,370.00	2,400.00	970.00
651100	OR MN WT STRUCT & IMP MAT	16,143.00	19,070.00	(2,927.00)	394.00	270.00	124.00	375.00	270.00	105.00
651120	AMORT DEF EXP WT STRUCT	12,336.00	1,463.00	10,873.00	12,336.00	15,784.00	(3,448.00)	12,336.00	15,784.00	(3,448.00)
652100	OR MN GENERAL WT EQPT MAT	-	-	-	-	-	-	-	-	-
660000	T&D OPERATION SUPER & ENG	29,536.00	21,599.00	7,937.00	24,062.00	19,912.00	4,150.00	30,459.00	19,059.00	11,400.00
660000	T&D OPERATION SUPER & ENG	-	-	-	-	-	-	-	-	-
661200	STORAGE FACILITIES LABOR	50,432.00	24,453.00	25,979.00	40,300.00	24,000.00	16,300.00	44,879.00	22,431.00	22,448.00
661200	STORAGE FACILITIES LABOR	6,580.00	1,368.00	5,212.00	4,903.00	1,189.00	3,714.00	4,031.00	1,131.00	2,900.00
662100	T&D LINES EXPENSE	4,983.00	7,932.00	(2,949.00)	1,828.00	7,390.00	(5,562.00)	4,178.00	7,932.00	(3,754.00)
662100	T&D LINES EXPENSE	-	-	-	-	-	-	-	-	-
662100	T&D LINES EXPENSE	1,025.00	308.00	717.00	1,620.00	308.00	1,312.00	3,186.00	308.00	2,878.00
662200	T&D LINES LABOR	25,964.00	38,120.00	(12,156.00)	25,848.00	38,074.00	(12,226.00)	23,224.00	35,880.00	(12,656.00)
662200	T&D LINES LABOR	-	-	-	25.00	-	25.00	-	-	-
663300	MISC METER EXPENSES	7,035.00	5,945.00	1,090.00	6,278.00	5,945.00	333.00	5,956.00	5,945.00	3,641.00
665300	MISC T&D EXPENSES-CURRENT	472.00	308.00	164.00	235.00	359.00	(124.00)	478.00	359.00	119.00
665300	MISC T&D EXPENSES-CURRENT	286.00	205.00	81.00	626.00	820.00	(194.00)	1,216.00	820.00	396.00
665300	MISC T&D EXPENSES-CURRENT	401.00	564.00	(163.00)	538.00	564.00	(26.00)	1,473.00	564.00	909.00
665300	MISC T&D EXPENSES-CURRENT	697.00	717.00	(20.00)	2,158.00	717.00	1,441.00	2,208.00	973.00	1,235.00
665300	MISC T&D EXPENSES-CURRENT	(13.00)	-	(13.00)	(1.00)	-	(1.00)	24.00	-	24.00
665300	MISC T&D EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
665300	MISC T&D EXPENSES-CURRENT	6,242.00	1,400.00	4,842.00	2,145.00	1,400.00	745.00	2,281.00	1,400.00	881.00
666000	T&D RENTS	-	1,508.00	(1,508.00)	-	-	-	1,250.00	1,150.00	100.00
666000	T&D RENTS	818.00	250.00	568.00	835.00	250.00	585.00	1,421.00	250.00	1,171.00
667100	MISC SEWER T & D EXP	271.00	410.00	(139.00)	61.00	410.00	(349.00)	432.00	410.00	22.00
670000	OR MN T&D SUPR & ENG	4,402.00	-	4,402.00	3,708.00	-	3,708.00	4,480.00	-	4,480.00
670000	OR MN T&D SUPR & ENG	15,750.00	11,754.00	3,996.00	10,495.00	10,831.00	(336.00)	9,520.00	10,156.00	(636.00)
671100	OR MN T&D STRUCT & IMP-MAT	-	-	-	-	-	-	-	-	-
671100	OR MN T&D STRUCT & IMP-MAT	31,974.00	25,112.00	6,862.00	2,497.00	22,537.00	(20,040.00)	40,361.00	19,987.00	20,374.00
671200	OR MN T&D STRUCT & IMP-LAB	55.00	-	55.00	111.00	-	111.00	-	-	-
672120	AMORT DEF EXP RES & STAND	16,624.00	16,927.00	(303.00)	16,624.00	16,927.00	(303.00)	16,624.00	16,927.00	(303.00)
673100	OR MN T&D MAINS MAT	-	-	-	-	-	-	-	-	-
673200	OR MN T&D MAINS LAB	16,454.00	17,579.00	(1,125.00)	16,556.00	17,067.00	(511.00)	10,613.00	15,632.00	(5,019.00)
673200	OR MN T&D MAINS LAB	-	-	-	-	-	-	-	-	-
675200	OR MN SERVICES LAB	15,459.00	20,227.00	(4,768.00)	14,988.00	18,755.00	(3,767.00)	16,452.00	18,826.00	(2,174.00)
676200	OR MN METERS LAB	859.00	231.00	628.00	884.00	237.00	647.00	1,296.00	237.00	1,059.00
677200	OR MN HYDRANTS LAB	12,360.00	8,434.00	3,926.00	9,152.00	8,406.00	746.00	4,763.00	7,998.00	(3,235.00)
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	-	-	-
678100	OR MN OTHER T&D PLANT MAT	23,639.00	10,373.00	13,266.00	7,809.00	9,143.00	(1,334.00)	16,936.00	205.00	16,731.00
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	-	-	-
678200	OR MN OTHER T&D PLANT LAB	-	1,910.00	(1,910.00)	-	1,851.00	(41.00)	-	1,743.00	(1,743.00)
902200	METER READING LABOR	40,058.00	46,907.00	(6,849.00)	35,655.00	46,075.00	(9,420.00)	39,022.00	44,080.00	(5,058.00)
903100	CONTRACT & ORDERS EXPENS	436.00	1,300.00	(864.00)	853.00	1,050.00	(197.00)	820.00	1,050.00	(230.00)
903200	CONTRACTS & ORDERS LABOR	43,398.00	6,069.00	37,329.00	20,255.00	5,589.00	14,666.00	16,732.00	5,479.00	11,253.00
903200	CONTRACTS & ORDERS LABOR	20,073.00	19,989.00	84.00	15,868.00	19,261.00	(3,393.00)	15,533.00	18,734.00	(3,201.00)
903200	CONTRACTS & ORDERS LABOR	29,096.00	22,950.00	6,146.00	21,834.00	22,005.00	(171.00)	22,068.00	21,321.00	747.00
903300	COLLECTING EXPENSES	8,514.00	11,328.00	(2,814.00)	17,745.00	11,122.00	6,623.00	11,120.00	11,950.00	(830.00)
903300	COLLECTING EXPENSES	1,698.00	4,659.00	(2,961.00)	6,222.00	4,648.00	1,574.00	6,145.00	5,488.00	657.00
903300	COLLECTING EXPENSES	2,387.00	2,508							

AWW	DISC	2001 October Actual	2001 October Budget	Variance	2001 November Actual	2001 November Budget	Variance	2001 December Actual	2001 December Budget	Variance
928400	AMORT EXP RATE PROCEEDING		1,851.00	192.00		1,851.00	192.00	2,043.00	1,851.00	192.00
930130	OTHER GENERAL EXPENSE		2,183.00	(2,349.00)		2,273.00	(2,616.00)	(364.00)	2,404.00	(2,798.00)
930130	OTHER GENERAL EXPENSE	(166.00)			(343.00)					
930130	OTHER GENERAL EXPENSE									
930200	AMORTIZE MISC CHARGES		400.00	(400.00)		200.00	(200.00)		200.00	(200.00)
930210	MISC GENERAL EXP-CURRENT					200.00	(200.00)			
930210	MISC GENERAL EXP-CURRENT					200.00	(200.00)			
930210	MISC GENERAL EXP-CURRENT									
930210	MISC GENERAL EXP-CURRENT									
930260	MEALS & TRAVEL EXPENSES-TAXABL	1,718.00	1,029.00	689.00	740.00	936.00	(196.00)	1,659.00	571.00	1,088.00
930270	DONATIONS-ILL									
930300	RESEARCH & DEV EXP	3,431.00	7,500.00	(4,069.00)	4,453.00	5,000.00	(547.00)	3,295.00	1,920.00	1,375.00
930510	LOBBYING EXPENSES									
930600	TRANSPORTATION EXPENSES									
930600	TRANSPORTATION EXPENSES									
930600	TRANSPORTATION EXPENSES									
930600	TRANSPORTATION EXPENSES	838.00		838.00	589.00		589.00	2,896.00		2,896.00
930600	TRANSPORTATION EXPENSES									
930600	TRANSPORTATION EXPENSES	15,328.00	23,714.00	(8,386.00)	23,815.00	23,619.00	196.00	30,338.00	23,798.00	6,540.00
930600	TRANSPORTATION EXPENSES									
930600	TRANSPORTATION EXPENSES									
930600	TRANSPORTATION EXPENSES									
930650	MISC GEN EXP-DIRECTORS FEES	8,034.00	8,000.00	34.00		5,500.00	(5,500.00)	2,675.00	3,000.00	(325.00)
930850	MISC GENERAL EXP-DIRECTORS FEES									
930880	MISC GEN EXP-COMPANY DUES	404.00	60.00	344.00	546.00	60.00	486.00	270.00	420.00	(150.00)
930880	MISC GEN EXP-COMPANY DUES		4,974.00	(4,974.00)	5,607.00		5,607.00			
930880	MISC GEN EXP-COMPANY DUES									
930890	MISC GEN EXP-OTHER	13,154.00	700.00	12,454.00	10,927.00	7,200.00	3,327.00	24,513.00	800.00	23,713.00
930900	TAX PENALTY							10.00		10.00
931000	ADM & GENERAL RENTS									
931000	ADM & GENERAL RENTS									
931000	ADM & GENERAL RENTS									
931000	ADM & GENERAL RENTS	441.00	2,466.00	(2,025.00)	2,503.00	2,466.00	37.00	3,002.00	2,824.00	178.00
932700	OR/IN/AG MISC PROPTY MAT									

Kentucky-American Water Company
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AWW	DESC	2002 January Actual	2002 January Budget	Variance	2002 February Actual	2002 February Budget	Variance	2002 March Actual	2002 March Budget	Variance
40320	DEPR EXPENSE-CONTRIBUTIONS	-	-	-	-	-	-	-	-	-
403000	DEPRECIATION EXPENSE	518,570.00	455,580.00	62,990.00	455,564.00	455,989.00	(425.00)	459,659.00	456,346.00	3,313.00
403000	DEPRECIATION EXPENSE	(62,522.00)	-	(62,522.00)	-	-	-	-	-	-
404430	AMORT REG ASSET - AFUDC	2,144.00	2,144.00	-	2,144.00	2,144.00	-	2,144.00	2,144.00	-
406000	AMORT UT PLT ACQ ADJUST	16.00	16.00	-	16.00	16.00	-	10,892.00	16.00	10,876.00
407000	AMORT PROPERTY LOSSES	102,484.00	48,317.00	54,167.00	56,577.00	48,317.00	8,260.00	57,240.00	48,317.00	8,923.00
408030	OTHER GENERAL TAXES	-	-	-	-	-	-	-	-	-
408100	REAL & PERSON PROP TAXES	128,345.00	128,345.00	-	128,345.00	128,345.00	-	128,345.00	128,345.00	-
408110	GROSS INC & RECPTS TAXES	6,626.00	6,626.00	-	6,626.00	6,626.00	-	6,626.00	6,626.00	-
408140	FEDERAL UNEMPLMNT TXS	3,731.00	46,084.00	(42,353.00)	2,641.00	40,074.00	(37,433.00)	867.00	40,881.00	(39,814.00)
408160	FICA	24,446.00	-	24,446.00	34,218.00	-	34,218.00	33,932.00	-	33,932.00
408180	STATE UNEMPLMNT TXS	1,417.00	-	1,417.00	30.00	-	30.00	(8.00)	-	(8.00)
409100	SIT-CURRENT	47,729.00	47,158.00	571.00	32,867.00	28,492.00	4,375.00	(138,900.00)	67,660.00	(206,580.00)
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409150	FIT-CURRENT	185,830.00	183,560.00	2,270.00	131,916.00	110,902.00	21,014.00	(544,710.00)	263,439.00	(808,149.00)
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409210	SIT-OTH INC & DED-REG	455.00	(5,127.00)	5,582.00	(12,166.00)	(3,354.00)	(8,812.00)	16,512.00	(2,613.00)	19,125.00
409220	FIT-OTH INC & DED-REG	1,788.00	(19,955.00)	21,743.00	(47,920.00)	(13,057.00)	(34,863.00)	64,840.00	(10,170.00)	75,010.00
410400	DEF SIT-REG ASSET/LIAB	454.00	-	454.00	413.00	-	413.00	683.00	-	683.00
410400	DEF SIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410400	DEF SIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	429.00	-	429.00	389.00	-	389.00	170,184.00	-	170,184.00
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410650	DEF SIT-CURRENT	-	6,855.00	(6,855.00)	-	19,247.00	(19,247.00)	-	8,351.00	(8,351.00)
410700	DEF FIT-REG ASSET/LIAB	(1,523.00)	-	(1,523.00)	(1,382.00)	-	(1,382.00)	(2,285.00)	-	(2,285.00)
410700	DEF FIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410700	DEF FIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410800	DEF FIT-OTHER	1,670.00	-	1,670.00	1,516.00	-	1,516.00	659,726.00	-	659,726.00
410800	DEF FIT-OTHER	-	-	-	-	-	-	-	-	-
410800	DEF FIT-OTHER	-	-	-	-	-	-	-	-	-
410850	DEF FIT-CURRENT	-	23,557.00	(23,557.00)	-	71,947.00	(71,947.00)	-	24,787.00	(24,787.00)
410850	DEF FIT-CURRENT	-	-	-	-	-	-	-	-	-
412120	ITC CURRENT/DEFERRED	-	(4,710.00)	4,710.00	-	(4,144.00)	4,144.00	-	(4,052.00)	4,052.00
412210	ITC RESTORED- 3%	(373.00)	-	(373.00)	(338.00)	-	(338.00)	(560.00)	-	(560.00)
412220	ITC RESTORED- 4%	(307.00)	-	(307.00)	(279.00)	-	(279.00)	(461.00)	-	(461.00)
412230	ITC RESTORED- 10%	(3,451.00)	-	(3,451.00)	(3,133.00)	-	(3,133.00)	(5,182.00)	-	(5,182.00)
415100	M&J REVENUES-OUTSIDE	-	-	-	(1,337.00)	-	(1,337.00)	(5,515.00)	-	(5,515.00)
415110	M&J REVENUES-INSIDE	-	-	-	-	-	-	-	-	-
416100	M&J EXPENSES-OUTSIDE	508.00	-	508.00	73.00	-	73.00	(4,910.00)	-	(4,910.00)
416110	M&J EXPENSES-INSIDE	-	-	-	-	-	-	-	-	-
417220	NON-UT OPER-IN-EXPENSES	-	-	-	-	-	-	-	-	-
419300	INT OTHER SECURITIES-OUT	-	-	-	(245.00)	-	(245.00)	-	-	-
420100	AFUDC - EQUITY	(29,711.00)	(19,885.00)	(9,826.00)	(26,510.00)	(22,911.00)	(3,599.00)	(27,690.00)	(25,774.00)	(1,916.00)
420210	AFUDC - DEBT	(14,177.00)	(9,488.00)	(4,691.00)	(12,850.00)	(10,929.00)	(1,721.00)	(13,212.00)	(12,295.00)	(917.00)
422000	GAINS-LOSSES DISP PROP	-	-	-	-	-	-	-	-	-
422000	GAINS-LOSSES DISP PROP	-	-	-	-	-	-	-	-	-
425300	AMORT PREFERRED STOCK EXP	64.00	64.00	-	64.00	64.00	-	64.00	64.00	-
425300	AMORT PREFERRED STOCK EXP	-	-	-	-	-	-	-	-	-
426100	DONATIONS	18,600.00	29,950.00	(11,350.00)	34,225.00	10,000.00	24,225.00	3,640.00	18,350.00	(14,710.00)
426160	OTHER LOBBYING EXPENSES	-	-	-	9,230.00	-	9,230.00	10,979.00	-	10,979.00
426200	OTHER INCOME DEDUCTIONS	1,300.00	32,341.00	(31,041.00)	262,858.00	30,720.00	232,148.00	(18,499.00)	13,361.00	(31,860.00)
426410	NON-OPER EMPLOYEE EXP	-	-	-	465.00	-	465.00	270.00	-	270.00
426420	NON-OPER EMPLOYEE EXP - TAXABL	-	-	-	145.00	-	145.00	270.00	-	270.00
427100	INTEREST LTD-OUT-REG	335,679.00	335,679.00	-	335,679.00	335,679.00	-	335,679.00	335,680.00	(1.00)
427100	INTEREST LTD-OUT-REG	-	-	-	-	-	-	-	-	-
427120	INTEREST LTD - INSIDE	-	-	-	-	-	-	-	-	-
428000	AMORT DEBT DISCOUNT & EXP	7,201.00	7,171.00	30.00	7,201.00	7,171.00	30.00	7,201.00	7,171.00	30.00
428000	AMORT DEBT DISCOUNT & EXP	-	-	-	-	-	-	-	-	-
431100	INTEREST ON BANK DEBT	52,900.00	58,076.00	(5,176.00)	34,228.00	60,863.00	(26,635.00)	42,781.00	59,988.00	(17,207.00)
431200	OTHER INTEREST EXPENSE	1,547.00	4,617.00	(3,070.00)	1,615.00	4,617.00	(3,002.00)	1,575.00	4,617.00	(3,042.00)
433100	INTEREST ON BANK DEBT	-	-	-	-	-	-	-	-	-
437100	DIV DEC PREF STK-OUTSIDE	44,600.00	44,600.00	-	44,600.00	12,837.00	31,763.00	44,600.00	12,837.00	31,763.00
437100	DIV DEC PREF STK-OUTSIDE	-	-	-	-	-	-	-	-	-
438200	DIV DEC COMMON STK - IN	-	-	-	-	-	-	1,144,195.00	1,075,281.00	68,914.00
461000	DOMESTIC SEWER SERV BILLED	(1,726.00)	(1,596.00)	(130.00)	(1,739.00)	(1,570.00)	(169.00)	(1,754.00)	(1,567.00)	(187.00)
461000	DOMESTIC SEWER SERV BILLED	(722.00)	(519.00)	(203.00)	(446.00)	(515.00)	69.00	(753.00)	(564.00)	(189.00)
461100	RES SALES BILLED METERED	(1,755,727.00)	(1,797,380.00)	41,653.00	(1,703,807.00)	(1,726,137.00)	22,330.00	(1,587,401.00)	(1,670,784.00)	83,383.00
461110	RES SALES UNBILL METERED	41,943.00	41,943.00	-	103,994.00	103,994.00	-	(179,039.00)	(181,589.00)	2,550.00
461130	DOMESTIC SEWER SERV UNBILLED	-	(208.00)	208.00	247.00	-	247.00	188.00	(285.00)	473.00
461130	DOMESTIC SEWER SERV UNBILLED	-	(343.00)	343.00	78.00	-	78.00	(448.00)	(129.00)	(319.00)
461200	COM SALES BILLED METERED	(631,603.00)	(660,969.00)	29,366.00	(821,176.00)	(849,050.00)	27,874.00	(755,128.00)	(787,107.00)	31,979.00
461210	COM SALES UNBILL METERED	11,951.00	11,951.00	-	68,916.00	68,916.00	-	(87,276.00)	(84,808.00)	(2,468.00)
461300	IND SALES BILLED METERED	(99,206.00)	(124,817.00)	25,611.00	(124,731.00)	(125,227.00)	496.00	(111,387.00)	(125,685.00)	14,298.00
461310	IND SALES UNBILL METERED	(964.00)	(964.00)	-	(43.00)	(43.00)	-	(3,237.00)	(2,690.00)	(547.00)
461400	MISC SALES BILLED METERED	(1,513.00)	(1,273.00)	(240.00)	(1,029.00)	(164.00)	(865.00)	(2,060.00)	(1,991.00)	(69.00)
462000	PRIV FIR PROT SER BILLED	(76,312.00)	(66,524.00)	(9,788.00)	(69,255.00)	(66,596.00)	(2,659.00)	(68,913.00)	(66,760.00)	(2,153.00)
462110	INDUST WASTE SER UNBILL	-	232.00	(232.00)	28.00	-	28.00	33.00	(161.00)	194.00
462210	INDUSTRIAL WASTE SERVICE	(141.00)	(304.00)	163.00	(507.00)	(335.00)	(172.00)	(402.00)	(474.00)	72.00
463000	PUB FIRE PROT SER BILLED	(148,672.00)	(146,779.00)	(1,893.00)	(149,464.00)	(146,899.00)	(2,565.00)	(149,045.00)	(147,066.00)	(1,979.00)
464200	PUB AUTH SLS BILLED METRD	(188,862.00)	(226,162.00)	37,300.00	(222,866.00)	(220,455.00)	(2,411.00)	(259,179.00)	(216,069.00)	(53,110.00)
464210	PUB AUTH SLS UNBILL METRD	4,859.00	4,859.00	-	10,199.00	10,199.00	-	(26,082.00)	(25,182.00)	(900.00)
466000	SALES FOR RESALE BILLED	(72,480.00)	(71,479.00)	(1,001.00)	(81,335.00)	(84,143.00)	(17,192.00)	(59,154.00)	(57,385.00)	(1,769.00)
466100	SALES FOR RESALE UNBILL	7,884.00	7,884.00	-	6,882.00	6,882.00	-	(9,276.00)	(8,436.00)	(840.00)
471100	RECONNECTION CHARGES	(19,696.00)	(14,688.00)	(5,008.00)	(16,836.00)	(14,688.00)	(2,148.00)	(22,153.00)	(14,688.00)	(7,465.00)
471200	OTHER MISC SERV REVENUES	(3,121.00)	(2,064.00)	(1,057.00)	(2,509.00)	(2,064.00)	(445.00)	(1,457.00)	(2,064.00)	607.00
471200	OTHER MISC SERV REVENUES	-	-	-	120.00	-	120.00	(50.00)	-	(50.00)
472000	RENTS FROM WATER PROPERTY	(7,741.00)	(8,295.00)	554.00	(11,295.00)	(8,295.00)	(3,000.00)	(20,195.00)	(8,295.00)	(11,900.00)
474100	BILL & COLL SERV FOR OTH	(61,747.00)	(61,075.00)	(672.00)	(62,444.00)	(61,141.00)	(1,303.00)	(62,619.00)	(61,207.00)	(1,412.00)
474300	MISCELLANEOUS	(552.00)	-	(552.00)	(609.00)	-	(609.00)	(10,808.00)	-	(10,808.00)
600000	SS OPERATION SUPERV & ENG	11,791.00	-	11,791.00	8,008.00	-	8,008.00	8,905.00	-	8,905.00
601100	SS OPERATION EXPENSE	-	-	-	-	-	-	-	-	-
602000	PURCHASED WATER	22,000.00	23,991.00	(1,991.00)	22,051.00	22,701.00	(650.00)	22,099.00	21,542.00	557.00
603100	MISCELLANEOUS SS EXPENSES	2,600.00	-	2,600.00	6,433.00	-	6,433.00	1,595.00	-	1,595.00
603100	MISCELLANEOUS SS EXPENSES	134.00	-	134.00	562.00	-	562.00	251.00	-	251.00

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AWW	DESC	2002 January Actual	2002 January Budget	Variance	2002 February Actual	2002 February Budget	Variance	2002 March Actual	2002 March Budget	Variance
603100	MISCELLANEOUS SS EXPENSES	-	-	-	127.00	-	127.00	-	-	-
603100	MISCELLANEOUS SS EXPENSES	4,670.00	29,979.00	(25,309.00)	17,000.00	11,822.00	5,178.00	5,936.00	9,386.00	(3,460.00)
603100	MISCELLANEOUS SS EXPENSES	-	-	-	456.00	-	456.00	-	-	-
603100	MISCELLANEOUS SS EXPENSES	-	-	-	-	-	78.00	-	-	78.00
603100	MISCELLANEOUS SS EXPENSES	4,271.00	-	4,271.00	(1,828.00)	-	(1,828.00)	642.00	-	642.00
603100	MISCELLANEOUS SS EXPENSES	421.00	-	421.00	-	-	-	-	-	-
603100	MISCELLANEOUS SS EXPENSES	2,209.00	-	2,209.00	4,304.00	-	4,304.00	-	-	-
610000	SS ORDNY MAINT SUPR & ENG	92,377.00	-	92,377.00	80,646.00	-	80,646.00	77,467.00	-	77,467.00
610000	SS ORDNY MAINT SUPR & ENG	-	-	-	-	-	-	-	-	-
611100	OR MN SS STRUCT & IMP MAT	1,074.00	-	1,074.00	8,152.00	-	8,152.00	9,246.00	-	9,246.00
613120	AMORT DEF EXP LAK RV & OTH	2,479.00	-	2,479.00	2,479.00	-	2,479.00	2,479.00	-	2,479.00
614120	AMORT DEF EXP WELLS & SPR	-	31,295.00	(31,295.00)	-	31,295.00	(31,295.00)	-	31,295.00	(31,295.00)
617100	OR MN MISC WAT SS PLT MAT	-	-	-	-	-	-	-	-	-
617100	OR MN MISC WAT SS PLT MAT	-	-	-	-	-	-	1,671.00	-	1,671.00
620200	PUMP OPER SUP & ENG ELEC	-	-	-	-	-	-	2,420.00	-	2,420.00
622100	POWER PRODUCTION EXP.	-	-	-	-	-	-	-	-	-
623110	POWER PURCH FOR PUMP ELEC	8,678.00	93,253.00	(84,575.00)	16,430.00	79,488.00	(63,058.00)	13,053.00	88,228.00	(75,175.00)
623210	FUEL PURCH FOR PUMP OTHER	-	39,012.00	(39,012.00)	-	32,569.00	(32,569.00)	-	37,668.00	(37,668.00)
623210	FUEL PURCH FOR PUMP OTHER	132,673.00	-	132,673.00	83,956.00	-	83,956.00	111,236.00	-	111,236.00
623210	FUEL PURCH FOR PUMP OTHER	327.00	-	327.00	413.00	-	413.00	423.00	-	423.00
624100	PUMPING EXPENSE	-	-	-	-	-	-	-	-	-
624200	PUMPING LABOR ELECTRIC	-	-	-	-	-	-	-	-	-
624500	PUMPING EXPENSES ELECTRIC	-	-	-	-	-	-	-	-	-
624500	PUMPING EXPENSES ELECTRIC	-	2,527.00	(2,527.00)	-	1,433.00	(1,433.00)	-	1,433.00	(1,433.00)
626500	MISC PUMPING EXP ELECTRIC	-	-	-	734.00	-	734.00	2,285.00	-	2,285.00
630200	OR MN PUMP SUP & ENG ELEC	5,394.00	-	5,394.00	4,774.00	-	4,774.00	4,148.00	-	4,148.00
630200	OR MN PUMP SUP & ENG ELEC	-	-	-	-	-	-	-	-	-
633200	OR MN PUMP EQPT MAT OTHER	-	-	-	-	-	-	-	-	-
633200	OR MN PUMP EQPT MAT ELEC	7,603.00	-	7,603.00	6,751.00	-	6,751.00	5,108.00	-	5,108.00
640000	WT OPERATION SUPERV & ENG	32,672.00	-	32,672.00	26,376.00	-	26,376.00	35,475.00	-	35,475.00
641100	GENERAL CHEMICALS	101,275.00	87,337.00	13,938.00	79,560.00	77,909.00	1,651.00	120,177.00	83,043.00	37,134.00
642100	GENERAL CHEMICALS	6,978.00	-	6,978.00	-	-	-	-	-	-
642300	GENERAL WT LABOR	73,369.00	-	73,369.00	71,129.00	-	71,129.00	74,187.00	-	74,187.00
642300	GENERAL WT EXPENSES	1,074.00	-	1,074.00	3,216.00	-	3,216.00	3,598.00	-	3,598.00
642300	GENERAL WT EXPENSES	17,776.00	-	17,776.00	19,233.00	-	19,233.00	20,901.00	-	20,901.00
642300	GENERAL WT EXPENSES	4,538.00	-	4,538.00	559.00	-	559.00	504.00	-	504.00
642300	GENERAL WT EXPENSES	206.00	-	206.00	589.00	-	589.00	390.00	-	390.00
642300	GENERAL WT EXPENSES	2,148.00	-	2,148.00	9,221.00	-	9,221.00	9,695.00	-	9,695.00
642300	GENERAL WT EXPENSES	1,242.00	-	1,242.00	716.00	-	716.00	1,494.00	-	1,494.00
643100	MISC WT EXPENSES-CURRENT	1,199.00	-	1,199.00	292.00	-	292.00	-	-	-
643100	MISC WT EXPENSES-CURRENT	-	17,273.00	(17,273.00)	(480.00)	-	(480.00)	190.00	-	190.00
643100	MISC WT EXPENSES-CURRENT	-	-	-	-	18,797.00	(16,797.00)	-	17,479.00	(17,479.00)
643100	MISC WT EXPENSES-CURRENT	8,420.00	-	8,420.00	3,300.00	-	3,300.00	690.00	-	690.00
643100	MISC WT EXPENSES-CURRENT	2,801.00	-	2,801.00	3,441.00	-	3,441.00	3,158.00	-	3,158.00
643100	MISC WT EXPENSES-CURRENT	994.00	-	994.00	-	-	-	62.00	-	62.00
643300	WASTE DISPOSAL EXP (CUR)	-	-	-	-	-	-	296.00	-	296.00
643310	AMORT WASTE DISPOSAL EXP	2,466.00	5,500.00	(3,034.00)	1,874.00	5,500.00	(3,626.00)	1,620.00	5,500.00	(3,880.00)
644000	WT RENTS	6,960.00	7,300.00	(340.00)	6,960.00	7,300.00	(340.00)	6,960.00	7,300.00	(340.00)
650000	OR MN WT SUPR & ENG	2,867.00	-	2,867.00	2,943.00	-	2,943.00	2,864.00	-	2,864.00
650000	OR MN WT SUPR & ENG	4,363.00	-	4,363.00	4,372.00	-	4,372.00	3,983.00	-	3,983.00
651100	OR MN WT STRUCT & IMP MAT	5,825.00	-	5,825.00	4,878.00	-	4,878.00	4,843.00	-	4,843.00
651100	OR MN WT STRUCT & IMP MAT	3,417.00	-	3,417.00	3,370.00	-	3,370.00	3,393.00	-	3,393.00
651120	AMORT DEF EXP WT STRUCT	25,346.00	-	25,346.00	10,351.00	-	10,351.00	8,640.00	-	8,640.00
652100	OR MN GENERAL WT EQPT MAT	12,336.00	-	12,336.00	12,336.00	-	12,336.00	12,336.00	-	12,336.00
660000	T&D OPERATION SUPER & ENG	8,012.00	-	8,012.00	1,561.00	-	1,561.00	-	-	-
660000	T&D OPERATION SUPER & ENG	-	-	-	-	-	-	-	-	-
661200	STORAGE FACILITIES LABOR	42,591.00	-	42,591.00	33,085.00	-	33,085.00	40,114.00	-	40,114.00
661200	STORAGE FACILITIES LABOR	7,879.00	-	7,879.00	9,743.00	-	9,743.00	10,638.00	-	10,638.00
662100	T&D LINES EXPENSE	3,043.00	-	3,043.00	18,115.00	-	18,115.00	15,673.00	-	15,673.00
662100	T&D LINES EXPENSE	-	-	-	-	-	-	-	-	-
662200	T&D LINES LABOR	32,063.00	-	32,063.00	28,189.00	-	28,189.00	28,418.00	-	28,418.00
662200	T&D LINES LABOR	-	-	-	-	-	-	-	-	-
663300	MISC METER EXPENSES	1,921.00	-	1,921.00	5,254.00	-	5,254.00	5,287.00	-	5,287.00
665300	MISC T&D EXPENSES-CURRENT	282.00	-	282.00	445.00	-	445.00	887.00	-	887.00
665300	MISC T&D EXPENSES-CURRENT	1,126.00	-	1,126.00	3,002.00	-	3,002.00	2,766.00	-	2,766.00
665300	MISC T&D EXPENSES-CURRENT	269.00	-	269.00	180.00	-	180.00	180.00	-	180.00
665300	MISC T&D EXPENSES-CURRENT	810.00	-	810.00	3,490.00	-	3,490.00	858.00	-	858.00
665300	MISC T&D EXPENSES-CURRENT	29.00	-	29.00	-	-	-	554.00	-	554.00
665300	MISC T&D EXPENSES-CURRENT	-	2,750.00	(2,750.00)	-	2,750.00	(2,750.00)	-	2,750.00	(2,750.00)
666000	T&D RENTS	1,628.00	-	1,628.00	2,044.00	-	2,044.00	1,948.00	-	1,948.00
666000	T&D RENTS	-	700.00	(700.00)	121.00	815.00	(694.00)	100.00	600.00	(500.00)
667100	MISC SEWER T & D EXP	305.00	-	305.00	232.00	-	232.00	890.00	-	890.00
670000	OR MN T&D SUPR & ENG	421.00	-	421.00	-	-	-	60.00	-	60.00
670000	OR MN T&D SUPR & ENG	5,149.00	-	5,149.00	3,838.00	-	3,838.00	5,309.00	-	5,309.00
670000	OR MN T&D SUPR & ENG	3,984.00	-	3,984.00	2,505.00	-	2,505.00	1,963.00	-	1,963.00
671100	OR MN T&D STRUCT & IMP-MAT	-	35,229.00	(35,229.00)	-	38,804.00	(38,804.00)	-	72,729.00	(72,729.00)
671100	OR MN T&D STRUCT & IMP-MAT	10,661.00	-	10,661.00	16,393.00	-	16,393.00	19,904.00	-	19,904.00
671200	OR MN T&D STRUCT & IMP-LAB	213.00	-	213.00	34.00	-	34.00	17.00	-	17.00
672120	AMORT DEF EXP RES & STAND	16,624.00	-	16,624.00	16,624.00	-	16,624.00	16,636.00	-	16,636.00
673100	OR MN T&D MAINS MAT	-	-	-	-	-	-	-	-	-
673200	OR MN T&D MAINS LAB	29,473.00	-	29,473.00	20,067.00	-	20,067.00	18,701.00	-	18,701.00
673200	OR MN T&D MAINS LAB	-	-	-	-	-	-	-	-	-
675200	OR MN SERVICES LAB	23,829.00	-	23,829.00	26,584.00	-	26,584.00	17,165.00	-	17,165.00
676200	OR MN METERS LAB	4,370.00	-	4,370.00	3,254.00	-	3,254.00	1,547.00	-	1,547.00
677200	OR MN HYDRANTS LAB	8,725.00	-	8,725.00	7,634.00	-	7,634.00	8,823.00	-	8,823.00
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	-	-	-
678100	OR MN OTHER T&D PLANT MAT	5,804.00	855.00	4,949.00	10,684.00	855.00	9,829.00	7,684.00	1,880.00	5,804.00
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	-	-	-
678200	OR MN OTHER T&D PLANT LAB	-	-	-	-	-	-	-	-	-
902200	METER READING LABOR	-	-	-	-	-	-	-	-	-
903100	CONTRACT & ORDERS EXPENS	48,605.00	-	48,605.00	46,094.00	-	46,094.00	43,495.00	-	43,495.00
903200	CONTRACTS & ORDERS LABOR	21,343.00	1,050.00	20,293.00	22,279.00	600.00	21,679.00	28,386.00	600.00	27,786.00
903200	CONTRACTS & ORDERS LABOR	23,277.00	-	23,277.00	15,995.00	-	15,995.00	19,945.00	-	19,945.00
903200	CONTRACTS & ORDERS LABOR	16,028.00	-	16,028.00	14,176.00	-	14,176.00	10,946.00	-	10,946.00
903300	COLLECTING EXPENSES	13,978.00	-	13,978.00	19,979.00	-	19,979.00	27,965.00	-	27,965.00
903300	COLLECTING EXPENSES	(1,043.00)	10,400.00	(11,443.00)	19,834.00	10,400.00	9,234.00	15,348.00	10,400.00	4,948.00
903300	COLLECTING EXPENSES	(900.00)	1,000.00	(1,900.00)	7,200.00	1,000.00	6,200.00	(87.00)	1,000.00	(1,087.00)

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AWW	DESC	2002 January Actual	2002 January Budget	Variance	2002 February Actual	2002 February Budget	Variance	2002 March Actual	2002 March Budget	Variance
928400	AMORT EXP RATE PROCEEDING	2,043.00	-	2,043.00	2,043.00	-	2,043.00	2,043.00	-	2,043.00
930130	OTHER GENERAL EXPENSE	-	-	-	-	-	-	-	-	-
930130	OTHER GENERAL EXPENSE	(525.00)	-	(525.00)	1,302.00	-	1,302.00	151.00	-	151.00
930130	OTHER GENERAL EXPENSE	-	-	-	-	-	-	-	-	-
930130	OTHER GENERAL EXPENSE	-	-	-	-	-	-	-	-	-
930200	AMORTIZE MISC CHARGES	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	216.00	-	216.00
930210	MISC GENERAL EXP-CURRENT	174.00	1,200.00	(1,026.00)	1,000.00	-	1,000.00	-	200.00	(200.00)
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	-	-	-	331.00	-	331.00	112.00	-	112.00
930260	MEALS & TRAVEL EXPENSES-TAXABL	399.00	-	399.00	1,689.00	-	1,689.00	2,299.00	-	2,299.00
930270	DONATIONS-ILL	-	-	-	-	-	-	-	-	-
930300	RESEARCH & DEV EXP	2,450.00	5,000.00	(2,550.00)	6,243.00	30,000.00	(23,757.00)	31,259.00	5,000.00	28,259.00
930510	LOBBYING EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	22,521.00	(22,521.00)	-	34,519.00	(34,519.00)	-	17,293.00	(17,293.00)
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	492.00	-	492.00
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	58.00	-	58.00
930600	TRANSPORTATION EXPENSES	-	-	-	16.00	-	16.00	551.00	-	551.00
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	28.00	-	28.00
930600	TRANSPORTATION EXPENSES	15,981.00	-	15,981.00	(681.00)	-	(681.00)	62,729.00	-	62,729.00
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930850	MISC GEN EXP-DIRECTORS FEES	5,000.00	-	5,000.00	-	-	-	-	-	-
930850	MISC GEN EXP-DIRECTORS FEES	-	5,500.00	(5,500.00)	-	500.00	(500.00)	-	500.00	(500.00)
930850	MISC GENERAL EXP-DIRECTORS FEES	-	-	-	-	-	-	-	-	-
930880	MISC GEN EXP-COMPANY DUES	240.00	200.00	40.00	325.00	323.00	2.00	215.00	200.00	15.00
930880	MISC GEN EXP-COMPANY DUES	-	-	-	-	-	-	-	-	-
930880	MISC GEN EXP-COMPANY DUES	-	-	-	-	-	-	17,990.00	18,179.00	(189.00)
930890	MISC GEN EXP-OTHER	2,500.00	2,442.00	58.00	12,723.00	11,443.00	1,280.00	803.00	12,493.00	(11,890.00)
930900	TAX PENALTY	-	-	-	156.00	-	156.00	-	-	-
931000	ADM & GENERAL RENTS	-	-	-	-	-	-	-	-	-
931000	ADM & GENERAL RENTS	-	-	-	-	-	-	-	-	-
931000	ADM & GENERAL RENTS	-	6,876.00	(6,876.00)	-	6,876.00	(6,876.00)	-	6,876.00	(6,876.00)
931000	ADM & GENERAL RENTS	1,292.00	-	1,292.00	3,119.00	-	3,119.00	2,582.00	-	2,582.00
932700	OR MN A&G MISC PROPTY MAT	2,257.00	-	2,257.00	95.00	-	95.00	4,709.00	-	4,709.00

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AWW	DESC	2002 April Actual	2002 April Budget	Variance	2002 May Actual	2002 May Budget	Variance	2002 June Actual	2002 June Budget	Variance
603100	MISCELLANEOUS SS EXPENSES	20.00	-	20.00	-	-	-	-	-	-
603100	MISCELLANEOUS SS EXPENSES	1,496.00	10,472.00	(8,976.00)	4,108.00	13,589.00	(9,481.00)	(5,697.00)	12,552.00	(18,249.00)
603100	MISCELLANEOUS SS EXPENSES	2,164.00	-	2,164.00	1,661.00	-	1,661.00	(2,125.00)	-	(2,125.00)
603100	MISCELLANEOUS SS EXPENSES	-	-	-	-	-	-	-	-	-
603100	MISCELLANEOUS SS EXPENSES	2,443.00	-	2,443.00	24,050.00	-	24,050.00	3,952.00	-	3,952.00
603100	MISCELLANEOUS SS EXPENSES	-	-	-	218.00	-	218.00	-	-	-
603100	MISCELLANEOUS SS EXPENSES	1,483.00	-	1,483.00	1,815.00	-	1,815.00	-	-	-
610000	SS ORDNY MAINT SUPR & ENG	83,675.00	-	83,675.00	82,432.00	-	82,432.00	44,380.00	-	44,380.00
610000	SS ORDNY MAINT SUPR & ENG	-	-	-	-	-	-	-	-	-
611100	OR MN SS STRUCT & IMP MAT	14,934.00	-	14,934.00	9,418.00	-	9,418.00	12,699.00	-	12,699.00
613120	AMORT DEF EXP LAK RIV & OTH	2,479.60	-	2,479.60	2,479.00	-	2,479.00	2,479.00	-	2,479.00
614120	AMORT DEF EXP WELLS & SPR	-	31,295.00	(31,295.00)	-	31,295.00	(31,295.00)	-	31,295.00	(31,295.00)
617100	OR MN MISC WAT SS PLT MAT	-	-	-	148.00	-	148.00	-	-	-
617100	OR MN MISC WAT SS PLT MAT	-	-	-	211.00	-	211.00	-	-	-
620200	PUMP OPER SLIP & ENG ELEC	5,428.00	-	5,428.00	-	-	-	-	-	-
622100	POWER PRODUCTION EXP.	-	-	-	-	-	-	-	-	-
623110	POWER PURCH FOR PUMP ELEC	11,629.00	93,584.00	(81,955.00)	13,949.00	108,096.00	(94,147.00)	18,758.00	113,686.00	(94,908.00)
623210	FUEL PURCH FOR PUMP OTHER	-	39,836.00	(39,836.00)	-	53,944.00	(53,944.00)	-	56,523.00	(56,523.00)
623210	FUEL PURCH FOR PUMP OTHER	122,938.00	-	122,938.00	149,713.00	-	149,713.00	157,624.00	-	157,624.00
623210	FUEL PURCH FOR PUMP OTHER	300.00	-	300.00	330.00	-	330.00	271.00	-	271.00
624100	PUMPING EXPENSE	-	-	-	-	-	-	-	-	-
624200	PUMPING LABOR ELECTRIC	-	-	-	-	-	-	-	-	-
624500	PUMPING EXPENSES ELECTRIC	403.00	-	403.00	-	-	-	-	-	-
624500	PUMPING EXPENSES ELECTRIC	-	887.00	(887.00)	-	887.00	(887.00)	-	887.00	(887.00)
626500	MISC PUMPING EXP ELECTRIC	(1,950.00)	-	(1,950.00)	202.00	-	202.00	372.00	-	372.00
630200	OR MN PUMP SUP & ENG ELEC	4,899.00	-	4,899.00	4,166.00	-	4,166.00	4,470.00	-	4,470.00
630200	OR MN PUMP SUP & ENG ELEC	-	-	-	489.00	-	489.00	-	-	-
633200	OR MN PUMP EQPT MAT OTHER	-	-	-	-	-	-	-	-	-
633200	OR MN PUMP EQPT MAT ELEC	23,063.00	-	23,063.00	11,051.00	-	11,051.00	9,573.00	-	9,573.00
640000	WT OPERATION SUPERV & ENG	30,734.00	-	30,734.00	32,497.00	-	32,497.00	34,841.00	-	34,841.00
641100	GENERAL CHEMICALS	109,458.00	88,203.00	21,255.00	138,194.00	102,491.00	35,703.00	136,996.00	108,745.00	28,251.00
641100	GENERAL CHEMICALS	-	-	-	-	-	-	-	-	-
642100	GENERAL WT LABOR	73,323.00	-	73,323.00	82,072.00	-	82,072.00	73,863.00	-	73,863.00
642300	GENERAL WT EXPENSES	967.00	-	967.00	1,909.00	-	1,909.00	1,374.00	-	1,374.00
642300	GENERAL WT EXPENSES	(41,560.00)	-	(41,560.00)	3,922.00	-	3,922.00	10,734.00	-	10,734.00
642300	GENERAL WT EXPENSES	461.00	-	461.00	408.00	-	408.00	399.00	-	399.00
642300	GENERAL WT EXPENSES	195.00	-	195.00	195.00	-	195.00	-	-	-
642300	GENERAL WT EXPENSES	2,594.00	-	2,594.00	7,319.00	-	7,319.00	5,876.00	-	5,876.00
642300	GENERAL WT EXPENSES	562.00	-	562.00	713.00	-	713.00	322.00	-	322.00
642300	GENERAL WT EXPENSES	-	-	-	-	-	-	491.00	-	491.00
643100	MISC WT EXPENSES-CURRENT	(35.00)	-	(35.00)	152.00	-	152.00	425.00	-	425.00
643100	MISC WT EXPENSES-CURRENT	-	18,067.00	(18,067.00)	-	16,483.00	(16,483.00)	-	17,690.00	(17,690.00)
643100	MISC WT EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
643100	MISC WT EXPENSES-CURRENT	1,160.00	-	1,160.00	164.00	-	164.00	1,593.00	-	1,593.00
643100	MISC WT EXPENSES-CURRENT	2,886.00	-	2,886.00	2,681.00	-	2,681.00	2,410.00	-	2,410.00
643100	MISC WT EXPENSES-CURRENT	351.00	-	351.00	326.00	-	326.00	934.00	-	934.00
643100	MISC WT EXPENSES-CURRENT	41.00	-	41.00	62.00	-	62.00	125.00	-	125.00
643300	WASTE DISPOSAL EXP (CUR)	1,307.00	5,500.00	(4,193.00)	1,131.00	4,500.00	(3,369.00)	7,424.00	4,000.00	3,424.00
643310	AMORT WASTE DISPOSAL EXP	6,960.00	7,300.00	(340.00)	6,960.00	7,300.00	(340.00)	6,960.00	7,300.00	(340.00)
644000	WT RENTS	6,326.00	-	6,326.00	3,098.00	-	3,098.00	57.00	-	57.00
650000	OR MN WT SUPR & ENG	4,680.00	-	4,680.00	2,146.00	-	2,146.00	4,604.00	-	4,604.00
650000	OR MN WT SUPR & ENG	5,968.00	-	5,968.00	5,376.00	-	5,376.00	5,180.00	-	5,180.00
651100	OR MN WT STRUCT & IMP MAT	502.00	-	502.00	8,750.00	-	8,750.00	2,629.00	-	2,629.00
651100	OR MN WT STRUCT & IMP MAT	899.00	-	899.00	2,225.00	-	2,225.00	920.00	-	920.00
651120	AMORT DEF EXP WT STRUCT	12,336.00	-	12,336.00	12,336.00	-	12,336.00	12,336.00	-	12,336.00
652100	OR MN GENERAL WT EQPT MAT	2,470.00	-	2,470.00	-	-	-	-	-	-
660000	T&D OPERATION SUPERV & ENG	59.00	-	59.00	-	-	-	-	-	-
660000	T&D OPERATION SUPERV & ENG	40,596.00	-	40,596.00	47,423.00	-	47,423.00	38,093.00	-	38,093.00
661200	STORAGE FACILITIES LABOR	10,542.00	-	10,542.00	12,289.00	-	12,289.00	10,753.00	-	10,753.00
661200	STORAGE FACILITIES LABOR	11,587.00	-	11,587.00	(15,454.00)	-	(15,454.00)	11,936.00	-	11,936.00
662100	T&D LINES EXPENSE	-	-	-	-	-	-	101.00	-	101.00
662100	T&D LINES EXPENSE	2,513.00	-	2,513.00	1,483.00	-	1,483.00	5,506.00	-	5,506.00
662200	T&D LINES LABOR	24,795.00	-	24,795.00	30,152.00	-	30,152.00	26,504.00	-	26,504.00
662200	T&D LINES LABOR	142.00	-	142.00	-	-	-	-	-	-
663300	MISC METER EXPENSES	5,616.00	-	5,616.00	2,329.00	-	2,329.00	5,414.00	-	5,414.00
665300	MISC T&D EXPENSES-CURRENT	376.00	-	376.00	389.00	-	389.00	397.00	-	397.00
665300	MISC T&D EXPENSES-CURRENT	2,065.00	-	2,065.00	1,219.00	-	1,219.00	959.00	-	959.00
665300	MISC T&D EXPENSES-CURRENT	270.00	-	270.00	382.00	-	382.00	218.00	-	218.00
665300	MISC T&D EXPENSES-CURRENT	199.00	-	199.00	436.00	-	436.00	1,417.00	-	1,417.00
665300	MISC T&D EXPENSES-CURRENT	-	-	-	-	-	-	10.00	-	10.00
665300	MISC T&D EXPENSES-CURRENT	-	2,750.00	(2,750.00)	-	2,750.00	(2,750.00)	-	2,750.00	(2,750.00)
665300	MISC T&D EXPENSES-CURRENT	1,583.00	-	1,583.00	1,780.00	-	1,780.00	2,157.00	-	2,157.00
666000	T&D RENTS	300.00	600.00	(300.00)	228.00	1,000.00	(772.00)	-	700.00	(700.00)
666000	T&D RENTS	28.00	-	28.00	954.00	-	954.00	254.00	-	254.00
667100	MISC SEWER T & D EXP	360.00	-	360.00	338.00	-	338.00	60.00	-	60.00
670000	OR MN T&D SUPR & ENG	4,222.00	-	4,222.00	2,371.00	-	2,371.00	813.00	-	813.00
670000	OR MN T&D SUPR & ENG	2,768.00	-	2,768.00	1,682.00	-	1,682.00	2,488.00	-	2,488.00
671100	OR MN T&D STRUCT & IMP-MAT	-	40,354.00	(40,354.00)	-	143,866.00	(143,866.00)	-	44,454.00	(44,454.00)
671100	OR MN T&D STRUCT & IMP-MAT	39,052.00	-	39,052.00	14,591.00	-	14,591.00	7,492.00	-	7,492.00
671200	OR MN T&D STRUCT & IMP-LAB	201.00	-	201.00	101.00	-	101.00	210.00	-	210.00
672120	AMORT DEF EXP RES & STAND	23,386.00	-	23,386.00	16,636.00	-	16,636.00	16,636.00	-	16,636.00
673100	OR MN T&D MAINS MAT	-	-	-	-	-	-	-	-	-
673200	OR MN T&D MAINS LAB	17,575.00	-	17,575.00	17,445.00	-	17,445.00	15,567.00	-	15,567.00
673200	OR MN T&D MAINS LAB	34.00	-	34.00	-	-	-	-	-	-
675200	OR MN SERVICES LAB	19,791.00	-	19,791.00	16,248.00	-	16,248.00	19,376.00	-	19,376.00
675200	OR MN METERS LAB	1,296.00	-	1,296.00	876.00	-	876.00	554.00	-	554.00
677200	OR MN HYDRANTS LAB	18,210.00	-	18,210.00	17,843.00	-	17,843.00	14,814.00	-	14,814.00
678100	OR MN OTHER T&D PLANT MAT	-	-	-	25.00	-	25.00	-	-	-
678100	OR MN OTHER T&D PLANT MAT	2,251.00	1,880.00	371.00	1,693.00	2,905.00	(1,212.00)	6,595.00	2,905.00	3,690.00
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	-	-	-
678200	OR MN OTHER T&D PLANT LAB	142.00	-	142.00	1,566.00	-	1,566.00	1,064.00	-	1,064.00
902200	METER READING LABOR	48,364.00	-	48,364.00	46,339.00	-	46,339.00	45,050.00	-	45,050.00
903100	CONTRACT & ORDERS EXPENS	(68,483.00)	1,000.00	(69,483.00)	422.00	600.00	(178.00)	94.00	600.00	(506.00)
903200	CONTRACTS & ORDERS LABOR	23,985.00	-	23,985.00	20,014.00	-	20,014.00	12,705.00	-	12,705.00
903200	CONTRACTS & ORDERS LABOR	13,507.00	-	13,507.00	12,314.00	-	12,314.00	16,304.00	-	16,304.00
903200	CONTRACTS & ORDERS LABOR	26,681.00	-	26,681.00	31,592.00	-	31,592.00	25,425.00	-	25,425.00
903300	COLLECTING EXPENSES	9,982.00	10,400.00	(418.00)	9,849.00	10,400.00	(551.00)	11,083.00	10,400.00	683.00
903300	COLLECTING EXPENSES	7,161.00	1,000.00	6,161.00	145.00	1,000.00	(855.00)	(2,230.00)	1,000.00	(3,230.00)
903300	COLLECTING EXPENSES	2,495.00	2,000.00	495.00	1,771.00	2,000.00	(229.00)	2,536.00	2,000.00	536.00
903520	BILLING & ACCTNG OTH EXP	95,489.00	-	95,489.00	27,765.00	-	27,765.00	13,732.00	-	13,732.00

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AWW	DESC	2002 April Actual	2002 April Budget	Variance	2002 May Actual	2002 May Budget	Variance	2002 June Actual	2002 June Budget	Variance
928400	AMORT EXP RATE PROCEEDING	2,043.00	-	2,043.00	2,043.00	-	2,013.00	2,043.00	-	2,043.00
930130	OTHER GENERAL EXPENSE	-	-	-	-	-	-	-	-	-
930130	OTHER GENERAL EXPENSE	624.00	-	624.00	(231.00)	-	(231.00)	239.00	-	239.00
930130	OTHER GENERAL EXPENSE	102.00	-	102.00	-	-	-	-	-	-
930130	OTHER GENERAL EXPENSE	166,037.00	-	166,037.00	157,559.00	-	157,559.00	(50,600.00)	-	(50,600.00)
930200	AMORTIZE MISC CHARGES	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	200.00	(200.00)	-	-	-
930210	MISC GENERAL EXP-CURRENT	50.00	-	50.00	(29.00)	-	(29.00)	(22.00)	-	(22.00)
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	40.00	-	40.00
930210	MISC GENERAL EXP-CURRENT	771.00	-	771.00	877.00	-	877.00	289.00	-	289.00
930260	MEALS & TRAVEL EXPENSES-TAXABL	130.00	-	130.00	1,072.00	-	1,072.00	1,188.00	-	1,188.00
930270	DONATIONS-ILL	-	-	-	-	-	-	-	-	-
930300	RESEARCH & DEV EXP	(15,159.00)	5,000.00	(20,159.00)	(78.00)	5,000.00	(5,078.00)	-	5,000.00	(5,000.00)
930510	LOBBYING EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	24,619.00	(24,619.00)	-	24,292.00	(24,292.00)	-	24,373.00	(24,373.00)
930600	TRANSPORTATION EXPENSES	(329.00)	-	(329.00)	15.00	-	15.00	225.00	-	225.00
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	(500.00)	-	(500.00)	-	-	-	32.00	-	32.00
930600	TRANSPORTATION EXPENSES	(28.00)	-	(28.00)	12.00	-	12.00	-	-	-
930600	TRANSPORTATION EXPENSES	55,930.00	-	55,930.00	18,818.00	-	18,818.00	9,952.00	-	9,952.00
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	2,786.00	-	2,786.00
930850	MISC GEN EXP-DIRECTORS FEES	13,012.00	-	13,012.00	-	-	-	-	-	-
930850	MISC GEN EXP-DIRECTORS FEES	-	8,000.00	(8,000.00)	-	500.00	(500.00)	-	500.00	(500.00)
930850	MISC GENERAL EXP-DIRECTORS FEES	-	-	-	-	-	-	-	-	-
930880	MISC GEN EXP-COMPANY DUES	215.00	200.00	15.00	250.00	200.00	50.00	-	250.00	(250.00)
930880	MISC GEN EXP-COMPANY DUES	-	-	-	-	-	-	-	-	-
930880	MISC GEN EXP-COMPANY DUES	-	-	-	-	-	-	-	-	-
930890	MISC GEN EXP-OTHER	10,260.00	12,043.00	(1,783.00)	23,334.00	15,543.00	7,791.00	1,636.00	8,943.00	(7,307.00)
930900	TAX PENALTY	25.00	-	25.00	-	-	-	-	-	-
931000	ADM & GENERAL RENTS	-	-	-	-	-	-	-	-	-
931000	ADM & GENERAL RENTS	-	-	-	-	-	-	-	-	-
931000	ADM & GENERAL RENTS	-	6,876.00	(6,876.00)	-	6,876.00	(6,876.00)	-	6,876.00	(6,876.00)
931000	ADM & GENERAL RENTS	2,001.00	-	2,001.00	2,970.00	-	2,970.00	3,506.00	-	3,506.00
932700	OR MN A&G MISC PROPTY MAT	1,332.00	-	1,332.00	335.00	-	335.00	283.00	-	283.00

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AWW	DESC	2002 July Actual	2002 July Budget	Variance	2002 August Actual	2002 August Budget	Variance	2002 September Actual	2002 September Budget	Variance
40320	DEPR EXPENSE-CONTRIBUTIONS	-	-	-	-	-	-	(1,335.00)	-	(1,335.00)
403000	DEPRECIATION EXPENSE	471,569.00	462,071.00	9,498.00	465,206.00	464,278.00	928.00	477,883.00	467,377.00	10,506.00
403000	DEPRECIATION EXPENSE	-	-	-	-	-	-	-	-	-
404430	AMORT REG ASSET - AFUDC	2,144.00	2,144.00	-	2,144.00	2,144.00	-	2,144.00	2,144.00	-
406000	AMORT UT PLT ACQ ADJUST	5,541.00	16.00	6,525.00	1,104.00	16.00	1,088.00	1,104.00	16.00	1,088.00
407000	AMORT PROPERTY LOSSES	54,333.00	48,317.00	6,016.00	54,333.00	48,317.00	6,016.00	54,333.00	48,317.00	6,016.00
408030	OTHER GENERAL TAXES	-	-	-	-	-	-	-	2,000.00	(2,000.00)
408100	REAL & PERSON PROP TAXES	128,345.00	128,345.00	-	143,459.00	128,345.00	15,114.00	143,459.00	128,345.00	15,114.00
408110	GROSS INC & RECPTS TAXES	6,437.00	6,626.00	(189.00)	6,437.00	6,626.00	(189.00)	6,437.00	6,626.00	(189.00)
408140	FEDERAL UNEMPLMNT TXS	574.00	39,888.00	(39,114.00)	(754.00)	37,373.00	(38,127.00)	1,365.00	35,209.00	(33,844.00)
408160	FICA	37,340.00	-	37,340.00	41,596.00	-	41,596.00	46,367.00	-	46,367.00
408180	STATE UNEMPLMNT TXS	19.00	-	19.00	53.00	-	53.00	8.00	-	8.00
409100	SIT-CURRENT	342,254.00	110,789.00	231,465.00	114,989.00	113,636.00	1,353.00	62,952.00	93,336.00	(30,384.00)
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409150	FIT-CURRENT	1,150,045.00	431,236.00	718,809.00	451,089.00	442,321.00	8,768.00	(397,727.00)	363,303.00	(761,030.00)
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409210	SIT-OTH INC & DED-REG	(7,560.00)	(1,118.00)	(6,442.00)	754.00	(1,654.00)	2,408.00	1,606.00	(1,783.00)	3,389.00
409220	FIT-OTH INC & DED-REG	(24,113.00)	(4,350.00)	(19,763.00)	488.00	(6,440.00)	6,928.00	16,623.00	(6,940.00)	23,563.00
410400	DEF SIT-REG ASSET/LIAB	1,129.00	-	1,129.00	1,158.00	-	1,158.00	1,081.00	-	1,081.00
410400	DEF SIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410400	DEF SIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	(233,231.00)	-	(233,231.00)	1,092.00	-	1,092.00	60,613.00	-	60,613.00
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410650	DEF SIT-CURRENT	-	11,794.00	(11,794.00)	-	12,539.00	(12,539.00)	-	24,726.00	(24,726.00)
410700	DEF FIT-REG ASSET/LIAB	(3,781.00)	-	(3,781.00)	(3,877.00)	-	(3,877.00)	(3,621.00)	-	(3,621.00)
410700	DEF FIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410700	DEF FIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410900	DEF FIT-OTHER	(728,073.00)	-	(728,073.00)	4,251.00	-	4,251.00	866,881.00	-	866,881.00
410900	DEF FIT-OTHER	-	-	-	-	-	-	-	-	-
410900	DEF FIT-OTHER	-	-	-	-	-	-	-	-	-
410950	DEF FIT-CURRENT	-	37,132.00	(37,132.00)	-	38,420.00	(38,420.00)	-	86,864.00	(86,864.00)
410950	DEF FIT-CURRENT	-	-	-	-	-	-	-	-	-
412120	ITC CURRENT/D/DEFERRED	-	(10,695.00)	10,695.00	-	(9,573.00)	9,573.00	-	(9,260.00)	9,260.00
412210	ITC RESTORED- 3%	(926.00)	-	(926.00)	(949.00)	-	(949.00)	(987.00)	-	(987.00)
412220	ITC RESTORED- 4%	(763.00)	-	(763.00)	(782.00)	-	(782.00)	(731.00)	-	(731.00)
412230	ITC RESTORED- 10%	(8,574.00)	-	(8,574.00)	(8,789.00)	-	(8,789.00)	(8,208.00)	-	(8,208.00)
415100	M&J REVENUES-OUTSIDE	(18,476.00)	-	(18,476.00)	(3,591.00)	-	(3,591.00)	(8,216.00)	-	(8,216.00)
415110	M&J REVENUES-INSIDE	-	-	-	-	-	-	-	-	-
416100	M&J EXPENSES-OUTSIDE	3,600.00	-	3,600.00	2,428.00	-	2,428.00	9,208.00	-	9,208.00
416110	M&J EXPENSES-INSIDE	-	-	-	-	-	-	-	-	-
417220	NON-UT OPER-IN-EXPENSES	-	-	-	-	-	-	-	-	-
419300	INT OTHER SECURITIES-OUT	-	-	-	-	-	-	(2,871.00)	-	(2,871.00)
420100	AFUDC - EQUITY	(37,432.00)	(41,671.00)	4,239.00	(24,060.00)	(48,328.00)	22,268.00	(44,016.00)	(50,365.00)	6,339.00
420210	AFUDC - DEBT	(18,078.00)	(19,878.00)	1,800.00	(19,300.00)	-	2,999.00	(21,007.00)	(24,020.00)	3,013.00
422000	GAINS-LOSSES DISP PROP	-	-	-	-	-	-	-	-	-
422000	GAINS-LOSSES DISP PROP	-	-	-	-	-	-	-	-	-
425300	AMORT PREFERRED STOCK EXP	64.00	790.00	(726.00)	790.00	64.00	726.00	64.00	65.00	(1.00)
425300	AMORT PREFERRED STOCK EXP	-	-	-	-	-	-	-	-	-
426100	DONATIONS	27,000.00	5,750.00	21,250.00	2,800.00	12,500.00	(9,700.00)	16,332.00	12,250.00	4,082.00
426160	OTHER LOBBYING EXPENSES	5,000.00	-	5,000.00	13,439.00	-	13,439.00	5,000.00	-	5,000.00
426200	OTHER INCOME DEDUCTIONS	(27,974.00)	8,311.00	(36,285.00)	(2,166.00)	7,613.00	(9,779.00)	2,298.00	9,421.00	(7,123.00)
426410	NON-OPER EMPLOYEE EXP	1,085.00	-	1,085.00	158.00	-	158.00	-	-	158.00
426420	NON-OPER EMPLOYEE EXP - TAXABL	860.00	-	860.00	158.00	-	158.00	-	-	158.00
427100	INTEREST LTD-OUT-REG	407,246.00	335,679.00	71,567.00	(475,921.00)	335,680.00	(811,601.00)	1,405,839.00	335,681.00	1,070,158.00
427100	INTEREST LTD-OUT-REG	-	-	-	-	-	-	-	-	-
427120	INTEREST LTD- INSIDE	-	-	-	957,160.00	-	957,160.00	(957,160.00)	-	(957,160.00)
428000	AMORT DEBT DISCOUNT & EXP	7,201.00	7,171.00	30.00	7,201.00	7,171.00	30.00	7,201.00	7,171.00	30.00
428000	AMORT DEBT DISCOUNT & EXP	-	-	-	-	-	-	-	-	-
431100	INTEREST ON BANK DEBT	1,855.00	69,490.00	(67,635.00)	(606.00)	67,398.00	(68,204.00)	-	69,808.00	(69,808.00)
431200	OTHER INTEREST EXPENSE	3,471.00	4,617.00	(1,146.00)	24.00	4,617.00	(4,593.00)	19.00	4,617.00	(4,598.00)
433100	INTEREST ON BANK DEBT	-	-	-	-	-	-	-	-	-
437100	DIV DEC PREF STK-OUTSIDE	44,336.00	12,837.00	31,499.00	44,336.00	12,837.00	31,499.00	44,336.00	12,837.00	31,499.00
437100	DIV DEC PREF STK-OUTSIDE	-	-	-	-	-	-	-	-	-
438200	DIV DEC COMMON STK - IN	-	-	-	-	-	-	1,128,522.00	1,369,551.00	(241,029.00)
461000	DOMESTIC SEWER SERV BILLED	(1,763.00)	(1,638.00)	(125.00)	(1,763.00)	(1,674.00)	(89.00)	(1,763.00)	(1,818.00)	55.00
461000	DOMESTIC SEWER SERV BILLED	(367.00)	(235.00)	(132.00)	(367.00)	(498.00)	131.00	(367.00)	(111.00)	(256.00)
461100	RES SALES BILLED METERED	(2,210,654.00)	(2,192,878.00)	(17,776.00)	(2,359,509.00)	(2,139,099.00)	(220,410.00)	(2,284,195.00)	(2,188,558.00)	(105,637.00)
461110	RES SALES UNBILL METERED	92,874.00	12,395.00	80,479.00	(19,341.00)	(12,958.00)	(6,383.00)	18,266.00	66,646.00	(48,380.00)
461130	DOMESTIC SEWER SERV UNBILLED	530.00	(93.00)	623.00	38.00	(41.00)	79.00	45.00	181.00	(136.00)
461130	DOMESTIC SEWER SERV UNBILLED	163.00	45.00	118.00	(181.00)	(195.00)	14.00	291.00	301.00	(10.00)
461200	COM SALES BILLED METERED	(1,037,743.00)	(1,040,561.00)	2,818.00	(1,155,624.00)	(1,112,061.00)	(43,563.00)	(1,076,233.00)	(1,006,998.00)	(69,235.00)
461210	COM SALES UNBILL METERED	(20,563.00)	(55,959.00)	35,396.00	77,552.00	79,942.00	(2,390.00)	5,254.00	24,567.00	(19,313.00)
461300	IND SALES BILLED METERED	(146,677.00)	(152,417.00)	5,740.00	(153,546.00)	(147,573.00)	(5,973.00)	(165,211.00)	(151,904.00)	(13,307.00)
461310	IND SALES UNBILL METERED	14,068.00	8,597.00	5,471.00	(2,555.00)	(339.00)	(2,216.00)	1,587.00	4,624.00	(3,037.00)
461400	MISC SALES BILLED METERED	(3,464.00)	(2,047.00)	(1,417.00)	(3,461.00)	(1,401.00)	(2,060.00)	(4,071.00)	(1,365.00)	(2,706.00)
462000	PRIV FIR PROT SER BILLED	(70,259.00)	(67,611.00)	(2,648.00)	(68,914.00)	(67,791.00)	(1,123.00)	(71,595.00)	(67,965.00)	(3,640.00)
462110	INDUST WASTE SER UNBILL	(52.00)	(143.00)	91.00	102.00	53.00	49.00	136.00	149.00	(12.00)
462210	INDUSTRIAL WASTE SERVICE	(657.00)	(595.00)	(62.00)	(657.00)	(515.00)	(142.00)	(657.00)	(399.00)	(258.00)
463000	PUB FIRE PROT SER BILLED	(149,503.00)	(147,881.00)	(1,622.00)	(149,470.00)	(148,049.00)	(1,421.00)	(151,310.00)	(148,217.00)	(3,093.00)
464200	PUB AUTH SLS BILLED METRO	(359,107.00)	(300,522.00)	(58,585.00)	(377,112.00)	(312,500.00)	(64,612.00)	(363,660.00)	(332,841.00)	(30,819.00)
464210	PUB AUTH SLS UNBILL METRO	(548.00)	(11,680.00)	11,132.00	(11,544.00)	(12,374.00)	830.00	15,260.00	22,782.00	(7,522.00)
466000	SALES FOR RESALE BILLED	(65,275.00)	(96,376.00)	31,101.00	(149,037.00)	(116,262.00)	(32,775.00)	(113,885.00)	(129,968.00)	16,081.00
466100	SALES FOR RESALE UNBILL	(9,759.00)	(14,182.00)	4,423.00	(9,849.00)	(9,593.00)	(256.00)	23,123.00	27,800.00	(4,677.00)
471100	RECONNECTION CHARGES	(19,140.00)	(14,688.00)	(4,452.00)	(19,007.00)	(14,688.00)	(4,319.00)	(13,292.00)	(14,688.00)	1,396.00
471200	OTHER MISC SERV REVENUES	(4,333.00)	(2,064.00)	(2,269.00)	(4,333.00)	(23,064.00)	18,731.00	(3,098.00)	(2,064.00)	(1,032.00)
471200	OTHER MISC SERV REVENUES	(25.00)	-	(25.00)	(76.00)	-	(76.00)	(125.00)	-	(125.00)
472000	RENTS FROM WATER PROPERTY	(11,600.00)	(8,295.00)	(3,305.00)	(9,790.00)	(8,2				

Kentucky-American Water Company
Case No. 2004-00103
Response to PSCDR1 #4

AWW	DESC	2002 July Actual	2002 July Budget	Variance	2002 August Actual	2002 August Budget	Variance	2002 September Actual	2002 September Budget	Variance
603100	MISCELLANEOUS SS EXPENSES	-	-	-	1,152.00	-	1,152.00	6,686.00	-	6,686.00
603100	MISCELLANEOUS SS EXPENSES	813.00	4,705.00	(3,892.00)	150.00	4,919.00	(4,769.00)	1,710.00	15,549.00	(13,839.00)
603100	MISCELLANEOUS SS EXPENSES	800.00	-	800.00	507.00	-	-	507.00	-	-
603100	MISCELLANEOUS SS EXPENSES	-	-	-	-	-	-	-	-	-
603100	MISCELLANEOUS SS EXPENSES	1,732.00	-	1,732.00	36,117.00	-	36,117.00	(21,371.00)	-	(21,371.00)
603100	MISCELLANEOUS SS EXPENSES	218.00	-	218.00	218.00	-	218.00	-	-	-
603100	MISCELLANEOUS SS EXPENSES	(1,240.00)	-	(1,240.00)	2,198.00	-	2,198.00	1,788.00	-	1,788.00
610000	SS ORDNY MAINT SUPR & ENG	108,230.00	-	108,230.00	84,637.00	-	84,637.00	74,025.00	-	74,025.00
610000	SS ORDNY MAINT SUPR & ENG	-	-	-	-	-	-	-	-	-
611100	OR MN SS STRUCT & IMP MAT	3,677.00	-	3,677.00	9,314.00	-	9,314.00	4,430.00	-	4,430.00
613120	AMORT DEF EXP LAK RV & OTH	2,479.00	-	2,479.00	2,479.00	-	2,479.00	2,479.00	-	2,479.00
614120	AMORT DEF EXP WELLS & SPR	-	31,295.00	(31,295.00)	-	31,295.00	(31,295.00)	-	31,294.00	(31,294.00)
617100	OR MN MISC WAT SS PLT MAT	-	-	-	-	-	-	-	-	-
617100	OR MN MISC WAT SS PLT MAT	-	-	-	-	-	-	-	-	-
620200	PUMP OPER SUP & ENG ELEC	-	-	-	-	-	-	-	-	-
622100	POWER PRODUCTION EXP.	-	-	-	-	-	-	-	-	-
623110	POWER PURCH FOR PUMP ELEC	11,644.00	117,507.00	(105,863.00)	9,353.00	112,590.00	(103,237.00)	11,776.00	105,049.00	(93,273.00)
623210	FUEL PURCH FOR PUMP OTHER	-	57,734.00	(57,734.00)	-	56,595.00	(56,595.00)	-	52,724.00	(52,724.00)
623210	FUEL PURCH FOR PUMP OTHER	185,389.00	-	185,389.00	189,895.00	-	189,895.00	153,809.00	-	153,809.00
623210	FUEL PURCH FOR PUMP OTHER	334.00	-	334.00	294.00	-	294.00	311.00	-	311.00
624100	PUMPING EXPENSE	-	-	-	-	-	-	-	-	-
624200	PUMPING LABOR ELECTRIC	-	-	-	-	-	-	-	-	-
624500	PUMPING EXPENSES ELECTRIC	-	887.00	(887.00)	-	887.00	(887.00)	-	887.00	(887.00)
624500	PUMPING EXPENSES ELECTRIC	-	-	-	-	-	-	-	-	-
626500	MISC PUMPING EXP ELECTRIC	40.00	-	40.00	5,966.00	-	5,966.00	(4,619.00)	-	(4,619.00)
630200	OR MN PUMP SUP & ENG ELEC	5,225.00	-	5,225.00	5,821.00	-	5,821.00	5,279.00	-	5,279.00
630200	OR MN PUMP SUP & ENG ELEC	-	-	-	-	-	-	-	-	-
633200	OR MN PUMP EQPT MAT OTHER	-	-	-	-	-	-	-	-	-
633200	OR MN PUMP EQPT MAT ELEC	(2,338.00)	-	(2,338.00)	6,957.00	-	6,957.00	3,607.00	-	3,607.00
640000	WT OPERATION SUPERV & ENG	44,498.00	-	44,498.00	46,268.00	-	46,268.00	42,135.00	-	42,135.00
941100	GENERAL CHEMICALS	95,587.00	111,997.00	(16,410.00)	119,974.00	109,282.00	10,692.00	87,836.00	102,371.00	(14,535.00)
941100	GENERAL CHEMICALS	-	-	-	-	-	-	-	-	-
942100	GENERAL WT LABOR	76,616.00	-	76,616.00	69,259.00	-	69,259.00	63,866.00	-	63,866.00
942300	GENERAL WT EXPENSES	2,719.00	-	2,719.00	3,187.00	-	3,187.00	1,713.00	-	1,713.00
942300	GENERAL WT EXPENSES	693.00	-	693.00	8,166.00	-	8,166.00	(1,211.00)	-	(1,211.00)
942300	GENERAL WT EXPENSES	435.00	-	435.00	408.00	-	408.00	401.00	-	401.00
942300	GENERAL WT EXPENSES	-	-	-	-	-	-	683.00	-	683.00
942300	GENERAL WT EXPENSES	3,882.00	-	3,882.00	12,167.00	-	12,167.00	1,800.00	-	1,800.00
942300	GENERAL WT EXPENSES	396.00	-	396.00	921.00	-	921.00	687.00	-	687.00
942300	GENERAL WT EXPENSES	-	-	-	-	-	-	-	-	-
943100	MISC WT EXPENSES-CURRENT	410.00	-	410.00	156.00	-	156.00	387.00	-	387.00
943100	MISC WT EXPENSES-CURRENT	-	20,522.00	(20,522.00)	-	16,958.00	(16,958.00)	-	16,667.00	(16,667.00)
943100	MISC WT EXPENSES-CURRENT	867.00	-	867.00	699.00	-	699.00	1,170.00	-	1,170.00
943100	MISC WT EXPENSES-CURRENT	2,035.00	-	2,035.00	1,809.00	-	1,809.00	1,894.00	-	1,894.00
943100	MISC WT EXPENSES-CURRENT	324.00	-	324.00	722.00	-	722.00	1,146.00	-	1,146.00
943100	MISC WT EXPENSES-CURRENT	169.00	-	169.00	164.00	-	164.00	-	-	-
943300	WASTE DISPOSAL EXP (CUR)	21,367.00	4,000.00	17,367.00	91,338.00	4,000.00	87,338.00	21,229.00	4,000.00	17,229.00
943310	AMORT WASTE DISPOSAL EXP	6,960.00	7,300.00	(340.00)	6,960.00	7,300.00	(340.00)	6,960.00	7,300.00	(340.00)
644000	WT RENTS	4,750.00	-	4,750.00	2,867.00	-	2,867.00	102.00	-	102.00
650000	OR MN WT SUPR & ENG	4,765.00	-	4,765.00	5,963.00	-	5,963.00	4,997.00	-	4,997.00
650000	OR MN WT SUPR & ENG	6,563.00	-	6,563.00	5,628.00	-	5,628.00	4,726.00	-	4,726.00
651100	OR MN WT STRUCT & IMP MAT	4,539.00	-	4,539.00	1,047.00	-	1,047.00	5,315.00	-	5,315.00
651100	OR MN WT STRUCT & IMP MAT	830.00	-	830.00	352.00	-	352.00	9,624.00	-	9,624.00
651120	AMORT DEF EXP WT STRUCT	12,336.00	-	12,336.00	12,336.00	-	12,336.00	12,149.00	-	12,149.00
652100	OR MN GENERAL WT EQPT MAT	119.00	-	119.00	-	-	-	17,352.00	-	17,352.00
660000	T&D OPERATION SUPER & ENG	-	-	-	-	-	-	-	-	-
660000	T&D OPERATION SUPER & ENG	-	-	-	-	-	-	-	-	-
661200	STORAGE FACILITIES LABOR	46,142.00	-	46,142.00	40,105.00	-	40,105.00	49,286.00	-	49,286.00
661200	STORAGE FACILITIES LABOR	11,299.00	-	11,299.00	11,222.00	-	11,222.00	8,605.00	-	8,605.00
662100	T&D LINES EXPENSE	6,215.00	-	6,215.00	7,353.00	-	7,353.00	6,757.00	-	6,757.00
662100	T&D LINES EXPENSE	(87.00)	-	(87.00)	-	-	-	-	-	-
662100	T&D LINES EXPENSE	1,892.00	-	1,892.00	1,098.00	-	1,098.00	-	-	-
662200	T&D LINES LABOR	25,593.00	-	25,593.00	33,279.00	-	33,279.00	28,209.00	-	28,209.00
662200	T&D LINES LABOR	-	-	-	-	-	-	-	-	-
663300	MISC METER EXPENSES	8,725.00	-	8,725.00	1,021.00	-	1,021.00	3,576.00	-	3,576.00
665300	MISC T&D EXPENSES-CURRENT	366.00	-	366.00	383.00	-	383.00	804.00	-	804.00
665300	MISC T&D EXPENSES-CURRENT	386.00	-	386.00	315.00	-	315.00	346.00	-	346.00
665300	MISC T&D EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
665300	MISC T&D EXPENSES-CURRENT	819.00	-	819.00	779.00	-	779.00	384.00	-	384.00
665300	MISC T&D EXPENSES-CURRENT	10.00	-	10.00	10.00	-	10.00	10.00	-	10.00
665300	MISC T&D EXPENSES-CURRENT	16.00	2,750.00	(2,734.00)	-	2,750.00	(2,750.00)	-	2,750.00	(2,750.00)
665300	MISC T&D EXPENSES-CURRENT	2,078.00	-	2,078.00	2,171.00	-	2,171.00	2,229.00	-	2,229.00
666000	T&D RENTS	-	700.00	(700.00)	-	700.00	(700.00)	100.00	600.00	(500.00)
666000	T&D RENTS	-	-	-	-	-	-	593.00	-	593.00
667100	MISC SEWER T & D EXP	280.00	-	280.00	695.00	-	695.00	560.00	-	560.00
670000	OR MN T&D SUPR & ENG	635.00	-	635.00	1,094.00	-	1,094.00	596.00	-	596.00
670000	OR MN T&D SUPR & ENG	2,400.00	-	2,400.00	1,972.00	-	1,972.00	2,523.00	-	2,523.00
671100	OR MN T&D STRUCT & IMP-MAT	-	69,841.00	(69,841.00)	-	42,916.00	(42,916.00)	-	59,841.00	(59,841.00)
671100	OR MN T&D STRUCT & IMP-MAT	40,049.00	-	40,049.00	8,207.00	-	8,207.00	31,328.00	-	31,328.00
671200	OR MN T&D STRUCT & IMP-LAB	67.00	-	67.00	67.00	-	67.00	17.00	-	17.00
672120	AMORT DEF EXP RES & STAND	16,636.00	-	16,636.00	16,636.00	-	16,636.00	16,636.00	-	16,636.00
673100	OR MN T&D MAINS MAT	-	-	-	-	-	-	-	-	-
673200	OR MN T&D MAINS LAB	24,091.00	-	24,091.00	27,154.00	-	27,154.00	28,421.00	-	28,421.00
673200	OR MN T&D MAINS LAB	-	-	-	-	-	-	-	-	-
675200	OR MN SERVICES LAB	24,514.00	-	24,514.00	22,100.00	-	22,100.00	20,841.00	-	20,841.00
676200	OR MN METERS LAB	143.00	-	143.00	688.00	-	688.00	1,198.00	-	1,198.00
677200	OR MN HYDRANTS LAB	11,867.00	-	11,867.00	9,039.00	-	9,039.00	6,387.00	-	6,387.00
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	-	-	-
678100	OR MN OTHER T&D PLANT MAT	1,237.00	2,905.00	(1,668.00)	(251.00)	2,905.00	(3,156.00)	3,996.00	2,905.00	1,091.00
678100	OR MN OTHER T&D PLANT MAT	-	-	-	750.00	-	750.00	-	-	-
678200	OR MN OTHER T&D PLANT LAB	844.00	-	844.00	143.00	-	143.00	143.00	-	143.00
902200	METER READING LABOR	48,271.00	-	48,271.00	47,173.00	-	47,173.00	39,853.00	-	39,853.00
903100	CONTRACT & ORDERS EXPENS	197.00	1,000.00	(803.00)	647.00	600.00	47.00	1,487.00	600.00	887.00
903200	CONTRACTS & ORDERS LABOR	22,262.00	-	22,262.00	21,853.00	-	21,853.00	13,976.00	-	13,976.00
903200	CONTRACTS & ORDERS LABOR	19,302.00	-	19,302.00	19,215.00	-	19,215.00	14,578.00	-	14,578.00
903200	CONTRACTS & ORDERS LABOR	27,681.00	-	27,681.00	27,938.00	-	27,938.00	25,437.00	-	25,437.00
903300	COLLECTING EXPENSES	13,589.00	10,400.00	3,189.00	10,982.00	10,400.00	582.00	912.00	10,400.00	(9,488.00)
903300	COLLECTING EXPENSES	903.00	1,000.00	(97.00)	1,258.00	1,000.00	258.00	1,175.00	1,0	

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AWW	DESC	2002 July Actual	2002 July Budget	Variance	2002 August Actual	2002 August Budget	Variance	2002 September Actual	2002 September Budget	Variance
903520	BILLING & ACCTNG OTH EXP	2,827.00	-	2,827.00	6,599.00	-	6,599.00	4,795.00	-	4,795.00
903520	BILLING & ACCTNG OTH EXP	6,228.00	-	6,228.00	3,700.00	-	3,700.00	4,703.00	-	4,703.00
903520	BILLING & ACCTNG OTH EXP	(30.00)	-	(30.00)	100.00	-	100.00	350.00	-	350.00
903520	BILLING & ACCTNG OTH EXP	2,355.00	-	2,355.00	1,097.00	-	1,097.00	1,445.00	-	1,445.00
903521	CUST ACCTG-BILLING/TELEPHONE	5,515.00	5,800.00	(285.00)	5,068.00	5,800.00	(732.00)	13,684.00	5,800.00	7,884.00
903523	CUST ACCTG-BILLING/POSTAGE	37,753.00	27,500.00	10,253.00	1,683.00	27,500.00	(25,817.00)	32,251.00	27,500.00	4,751.00
904000	UNCOLLECTIBLE ACCOUNTS	9,442.00	15,800.00	(6,358.00)	14,482.00	15,800.00	(1,318.00)	36,081.00	15,800.00	20,281.00
905100	MISC CUST ACCTNG EXPENSES	122.00	525.00	(403.00)	363.00	525.00	(162.00)	-	525.00	(525.00)
905100	MISC CUST ACCTNG EXPENSES	440.00	-	440.00	-	-	-	921.00	-	921.00
905100	MISC CUST ACCTNG EXPENSES	747.00	-	747.00	1,688.00	-	1,688.00	412.00	-	412.00
905100	MISC CUST ACCTNG EXPENSES	549.00	7,405.00	(6,856.00)	5,544.00	7,455.00	(1,911.00)	(3,494.00)	7,680.00	(11,174.00)
905100	MISC CUST ACCTNG EXPENSES	-	-	-	-	-	-	-	-	-
905100	MISC CUST ACCTNG EXPENSES	23.00	-	23.00	-	-	-	-	-	-
905100	MISC CUST ACCTNG EXPENSES	113.00	-	113.00	55.00	-	55.00	49.00	-	49.00
905100	MISC CUST ACCTNG EXPENSES	-	-	-	-	-	-	-	-	-
905100	MISC CUST ACCTNG EXPENSES	1,260.00	1,715.00	(455.00)	1,409.00	1,715.00	(306.00)	720.00	1,900.00	(1,180.00)
910110	ANNUAL REPORT EXPENSES	55,379.00	71,249.00	(15,870.00)	57,557.00	75,273.00	(17,716.00)	51,077.00	65,090.00	(14,013.00)
920000	ADM & GENERAL SALARIES	-	508,017.00	(508,017.00)	-	485,424.00	(485,424.00)	-	467,306.00	(467,306.00)
920200	SALARIES OFFICERS	(8,050.00)	-	(8,050.00)	10,925.00	-	10,925.00	18,695.00	-	18,695.00
920500	INCENTIVE PLAN EXPENSE	13,485.00	-	13,485.00	16,949.00	-	16,949.00	18,784.00	-	18,784.00
920520	INCENTIVE PLAN EXP OFFICERS	-	-	-	-	-	-	-	-	-
920520	INCENTIVE PLAN EXP OFFICERS	-	-	-	-	-	-	-	-	-
920520	INCENTIVE PLAN EXP OFFICERS	1,922.00	-	1,922.00	1,922.00	-	1,922.00	1,922.00	-	1,922.00
921100	EXPENSES OF EMPLOYEES	-	-	-	-	-	-	-	-	-
921100	EXPENSES OF EMPLOYEES	-	-	-	-	-	-	-	-	-
921100	EXPENSES OF EMPLOYEES	1,916.00	-	1,916.00	2,842.00	-	2,842.00	192.00	-	192.00
921100	EXPENSES OF EMPLOYEES	-	-	-	-	-	-	-	-	-
921200	MISC OFFICE EXPENSES	2,848.00	-	2,848.00	6,039.00	-	6,039.00	7,382.00	-	7,382.00
921200	MISC OFFICE EXPENSES	-	-	-	-	-	-	-	-	-
921200	MISC OFFICE EXPENSES	3,762.00	-	3,762.00	3,492.00	-	3,492.00	3,478.00	-	3,478.00
921200	MISC OFFICE EXPENSES	-	-	-	-	-	-	8,282.00	-	8,282.00
921200	MISC OFFICE EXPENSES	1,163.00	-	1,163.00	669.00	-	669.00	918.00	-	918.00
921200	MISC OFFICE EXPENSES	133.00	-	133.00	133.00	-	133.00	-	-	-
921210	MISC OFFICE EXP TEL	3,020.00	5,000.00	(1,980.00)	1,287.00	5,000.00	(3,713.00)	1,168.00	5,000.00	(3,832.00)
921210	MISC OFFICE EXP TEL	2,006.00	1,165.00	841.00	929.00	1,165.00	(236.00)	1,314.00	1,165.00	149.00
921220	MISC OFFICE EXP SUP	1,428.00	10,515.00	(9,087.00)	2,961.00	10,780.00	(7,819.00)	3,784.00	10,970.00	(7,176.00)
921220	MISC OFFICE EXP SUP	1,521.00	-	1,521.00	1,917.00	-	1,917.00	1,650.00	-	1,650.00
921250	OFFICE BUILDING OPERATION	(63.00)	-	(63.00)	85.00	-	85.00	89.00	-	89.00
923100	SERVICE COMPANY CHARGES	-	179,219.00	(179,219.00)	-	176,867.00	(176,867.00)	-	163,264.00	(163,264.00)
923100	SERVICE COMPANY CHARGES	14,960.00	-	14,960.00	13,352.00	-	13,352.00	12,809.00	-	12,809.00
923100	SERVICE COMPANY CHARGES	6,461.00	-	6,461.00	6,461.00	-	6,461.00	(6,285.00)	-	(6,285.00)
923100	SERVICE COMPANY CHARGES	113,308.00	-	113,308.00	126,841.00	-	126,841.00	116,699.00	-	116,699.00
923100	SERVICE COMPANY CHARGES	12,853.00	-	12,853.00	12,795.00	-	12,795.00	12,819.00	-	12,819.00
923100	SERVICE COMPANY CHARGES	-	-	-	-	-	-	-	-	-
923100	SERVICE COMPANY CHARGES	1,706.00	-	1,706.00	224.00	-	224.00	223.00	-	223.00
923100	SERVICE COMPANY CHARGES	5,180.00	-	5,180.00	4,125.00	-	4,125.00	4,343.00	-	4,343.00
923100	SERVICE COMPANY CHARGES	36,078.00	-	36,078.00	6,734.00	-	6,734.00	10,282.00	-	10,282.00
923100	SERVICE COMPANY CHARGES	-	-	-	-	-	-	-	-	-
923100	SERVICE COMPANY CHARGES	4,160.00	-	4,160.00	5,147.00	-	5,147.00	5,484.00	-	5,484.00
923100	SERVICE COMPANY CHARGES	5,122.00	-	5,122.00	1,801.00	-	1,801.00	2,715.00	-	2,715.00
923100	SERVICE COMPANY CHARGES	1,484.00	-	1,484.00	1,484.00	-	1,484.00	543.00	-	543.00
923100	SERVICE COMPANY CHARGES	-	-	-	-	-	-	-	-	-
923100	SERVICE COMPANY CHARGES	336.00	-	336.00	336.00	-	336.00	336.00	-	336.00
923100	SERVICE COMPANY CHARGES	-	-	-	-	-	-	-	-	-
923200	AUDITING SERVICES	-	2,915.00	(2,915.00)	-	2,915.00	(2,915.00)	-	2,915.00	(2,915.00)
923200	AUDITING SERVICES	2,534.00	-	2,534.00	926.00	-	926.00	1,730.00	-	1,730.00
923300	LEGAL SERVICES	-	4,000.00	(4,000.00)	-	4,000.00	(4,000.00)	-	4,000.00	(4,000.00)
923300	LEGAL SERVICES	-	-	-	-	-	-	-	-	-
923300	LEGAL SERVICES	1,533.00	-	1,533.00	4,403.00	-	4,403.00	17,831.00	-	17,831.00
923400	ENGINEERING SERVICES	-	-	-	-	-	-	-	-	-
923400	ENGINEERING SERVICES	-	-	-	-	-	-	-	-	-
923400	ENGINEERING SERVICES	-	-	-	-	-	-	-	-	-
923500	OTHER SERVICES-CURRENT	-	39,240.00	(39,240.00)	-	38,851.00	(38,851.00)	-	36,425.00	(36,425.00)
923500	OTHER SERVICES-CURRENT	6,770.00	-	6,770.00	2,458.00	-	2,458.00	1,869.00	-	1,869.00
923500	OTHER SERVICES-CURRENT	7,719.00	-	7,719.00	6,778.00	-	6,778.00	4,469.00	-	4,469.00
923500	OTHER SERVICES-CURRENT	3,233.00	-	3,233.00	2,665.00	-	2,665.00	9,695.00	-	9,695.00
923500	OTHER SERVICES-CURRENT	25,663.00	-	25,663.00	21,167.00	-	21,167.00	(5,134.00)	-	(5,134.00)
923500	OTHER SERVICES-CURRENT	-	2,600.00	(2,600.00)	-	2,600.00	(2,600.00)	-	2,280.00	(2,280.00)
923500	OTHER SERVICES-CURRENT	-	-	-	-	-	-	326.00	-	326.00
923500	OTHER SERVICES-CURRENT	-	-	-	2,482.00	-	2,482.00	4,297.00	-	4,297.00
923500	OTHER SERVICES-CURRENT	-	-	-	740.00	-	740.00	-	-	-
923500	OTHER SERVICES-CURRENT	17,172.00	-	17,172.00	12,412.00	-	12,412.00	10,875.00	-	10,875.00
924000	PROPERTY INSURANCE	-	7,860.00	(7,860.00)	-	7,880.00	(7,880.00)	-	7,880.00	(7,880.00)
924000	PROPERTY INSURANCE	12,344.00	-	12,344.00	13,273.00	-	13,273.00	13,076.00	-	13,076.00
925110	WORKMENS COMP PREMIUM EXP	-	3,002.00	(3,002.00)	-	3,002.00	(3,002.00)	-	3,002.00	(3,002.00)
925110	WORKMENS COMP PREMIUM EXP	2,882.00	-	2,882.00	8,519.00	-	8,519.00	4,190.00	-	4,190.00
925300	INJURIES & DAMAGES EXP	-	330.00	(330.00)	685.00	-	685.00	330.00	-	330.00
925400	GENERAL LIABILITY	-	24,057.00	(24,057.00)	-	24,057.00	(24,057.00)	-	24,057.00	(24,057.00)
925400	GENERAL LIABILITY	21,177.00	-	21,177.00	30,595.00	-	30,595.00	25,886.00	-	25,886.00
925400	GENERAL LIABILITY	-	-	-	-	-	-	-	-	-
926100	ACCRUED OPEB EXPENSE	-	43,288.00	(43,288.00)	-	43,560.00	(43,560.00)	-	43,862.00	(43,862.00)
926100	ACCRUED OPEB EXPENSE	40,375.00	-	40,375.00	56,942.00	-	56,942.00	44,226.00	-	44,226.00
926110	GROUP INSURANCE PREM EXP	-	79,812.00	(79,812.00)	-	80,403.00	(80,403.00)	-	81,058.00	(81,058.00)
926110	GROUP INSURANCE PREM EXP	-	-	-	-	-	-	-	-	-
926110	GROUP INSURANCE PREM EXP	68,740.00	-	68,740.00	106,182.00	-	106,182.00	70,296.00	-	70,296.00
926200	OTHER WELFARE EXPENSES	-	10,385.00	(10,385.00)	-	5,100.00	(5,100.00)	-	4,951.00	(4,951.00)
926200	OTHER WELFARE EXPENSES	-	-	-	-	-	-	-	-	-
926200	OTHER WELFARE EXPENSES	1,904.00	-	1,904.00	757.00	-	757.00	3,719.00	-	3,719.00
926220	ESOP CONTRIBUTIONS EXPENSE	-	5,700.00	(5,700.00)	-	5,700.00	(5,700.00)	-	5,700.00	(5,700.00)
926220	ESOP CONTRIBUTIONS EXPENSE	-	-	-	-	-	-	-	-	-
926220	ESOP CONTRIBUTIONS EXPENSE	3,965.00	-	3,965.00	6,556.00	-	6,556.00	4,687.00	-	4,687.00
926250	401-K CONTRIBUTIONS EXPENSE	-	7,425.00	(7,425.00)	-	7,425.00	(7,425.00)	-	7,425.00	(7,425.00)
926250	401-K CONTRIBUTIONS EXPENSE	-	-	-	-	-	-	-	-	-
926250	401-K CONTRIBUTIONS EXPENSE	7,142.00	-	7,142.00	11,223.00	-	11,223.00	7,712.00	-	7,712.00
926400	PENSION PLAN EXPENSE	-	41,775.00	(41,775.00)	-	41,775.00	(41,775.00)	-	41,775.00	(41,775.00)
926400	PENSION PLAN EXPENSE	36,302.00	-	36,302.00	42,910.00	-	42,910.00	27,769.00	-	27,769.00
928100	AMORT EXP RATE PROCEEDING	20,033.00	18,746.00	1,287.00	20,447.00	18,746.00	1,701.00	20,033.00	18,746.00	1,287.00
928100	AMORT EXP RATE PROCEEDING	-	2,044.00	(2,044.00)	-	2,044.00	(2,044.00)	-	2,044.00	(2,044.00)

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AWW	DESC	2002 July Actual	2002 July Budget	Variance	2002 August Actual	2002 August Budget	Variance	2002 September Actual	2002 September Budget	Variance
928400	AMORT EXP RATE PROCEEDING	2,043.00	-	2,043.00	2,043.00	-	2,043.00	2,043.00	-	2,043.00
930130	OTHER GENERAL EXPENSE	-	-	-	-	-	-	-	-	-
930130	OTHER GENERAL EXPENSE	497.00	-	497.00	317.00	-	317.00	61.00	-	61.00
930130	OTHER GENERAL EXPENSE	-	-	-	-	-	-	-	-	-
930130	OTHER GENERAL EXPENSE	61,577.00	-	61,577.00	50,810.00	-	50,810.00	41,179.00	-	41,179.00
930200	AMORTIZE MISC CHARGES	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	-	200.00	(200.00)
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	(2,380.00)	-	(2,380.00)	546.00	-	546.00	-	-	-
930260	MEALS & TRAVEL EXPENSES-TAXABL	1,242.00	-	1,242.00	36.00	-	36.00	192.00	-	192.00
930270	DONATIONS-ILL	-	-	-	500.00	-	500.00	624.00	-	624.00
930300	RESEARCH & DEV EXP	-	5,000.00	(5,000.00)	494.00	5,000.00	(4,506.00)	-	5,000.00	(5,000.00)
930510	LOBBYING EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	24,397.00	(24,397.00)	-	24,197.00	(24,197.00)	-	24,389.00	(24,389.00)
930600	TRANSPORTATION EXPENSES	-	-	-	1,451.00	-	1,451.00	(1,451.00)	-	(1,451.00)
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	35.00	-	35.00	212.00	-	212.00	(4.00)	-	(4.00)
930600	TRANSPORTATION EXPENSES	534.00	-	534.00	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	24,983.00	-	24,983.00	42,278.00	-	42,278.00	39,726.00	-	39,726.00
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930850	MISC GEN EXP-DIRECTORS FEES	10,500.00	-	10,500.00	-	-	-	7,000.00	-	7,000.00
930850	MISC GEN EXP-DIRECTORS FEES	-	8,000.00	(8,000.00)	-	500.00	(500.00)	-	500.00	(500.00)
930850	MISC GENERAL EXP-DIRECTORS FEES	-	-	-	-	-	-	-	-	-
930880	MISC GEN EXP-COMPANY DUES	119.00	200.00	(81.00)	-	200.00	(200.00)	26.00	200.00	(174.00)
930880	MISC GEN EXP-COMPANY DUES	-	-	-	-	-	-	-	-	-
930880	MISC GEN EXP-COMPANY DUES	-	-	-	-	-	-	-	-	-
930880	MISC GEN EXP-COMPANY DUES	-	-	-	-	-	-	-	-	-
930890	MISC GEN EXP-OTHER	17,121.00	14,843.00	2,278.00	1,921.00	16,443.00	(14,522.00)	8,572.00	4,843.00	3,729.00
930900	TAX PENALTY	-	-	-	-	-	-	-	-	-
931000	ADM & GENERAL RENTS	-	-	-	-	-	-	-	-	-
931000	ADM & GENERAL RENTS	-	-	-	-	-	-	-	-	-
931000	ADM & GENERAL RENTS	-	6,876.00	(6,876.00)	-	6,876.00	(6,876.00)	-	6,876.00	(6,876.00)
931000	ADM & GENERAL RENTS	3,043.00	-	3,043.00	2,924.00	-	2,924.00	1,779.00	-	1,779.00
932700	OR MN A&G MISC PROPTY MAT	401.00	-	401.00	437.00	-	437.00	459.00	-	459.00

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AWW	DESC	2002 October Actual	2002 October Budget	Variance	2002 November Actual	2002 November Budget	Variance	2002 December Actual	2002 December Budget	Variance
40320	DEPR EXPENSE CONTRIBUTIONS	-	-	-	-	-	-	1,335.00	-	1,335.00
403000	DEPRECIATION EXPENSE	469,501.00	470,332.00	(731.00)	496,696.00	478,064.00	18,622.00	477,691.00	475,746.00	1,945.00
403000	DEPRECIATION EXPENSE	(786.00)	-	(786.00)	(864.00)	-	(864.00)	(2,278.00)	-	(2,278.00)
404430	AMORT REG ASSET - AFUDC	2,144.00	2,144.00	-	2,144.00	2,144.00	-	2,144.00	2,144.00	-
406000	AMORT UT PLT ACQ ADJUST	1,104.00	16.00	1,088.00	1,104.00	16.00	1,088.00	1,104.00	16.00	1,088.00
407000	AMORT PROPERTY LOSSES	54,333.00	48,317.00	6,016.00	54,333.00	48,317.00	6,016.00	49,938.00	48,317.00	1,621.00
408030	OTHER GENERAL TAXES	2,286.00	-	2,286.00	695.00	-	695.00	(695.00)	-	(695.00)
408100	REAL & PERSON PROP TAXES	152,951.00	128,345.00	24,506.00	153,615.00	128,345.00	25,270.00	193,172.00	128,345.00	64,827.00
408110	GROSS INC & RECPTS TAXES	6,437.00	6,626.00	(189.00)	6,437.00	6,626.00	(189.00)	-	-	(6,626.00)
408140	FEDERAL UNEMPLMNT TXS	(2,040.00)	37,749.00	(39,789.00)	41.00	35,914.00	(35,873.00)	28.00	36,419.00	(36,391.00)
408160	FICA	27,759.00	-	27,759.00	28,225.00	-	28,225.00	33,826.00	-	33,826.00
408180	STATE UNEMPLMNT TXS	367.00	-	367.00	21,567.00	-	21,567.00	20.00	-	20.00
409100	SIT-CURRENT	-	74,657.00	(74,657.00)	23,923.00	60,999.00	(36,776.00)	34,998.00	29,040.00	5,958.00
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	(229,824.00)	-	(229,824.00)
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409150	FIT-CURRENT	-	290,596.00	(290,596.00)	62,992.00	236,266.00	(173,274.00)	(15,289.00)	113,035.00	(128,324.00)
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	(908,903.00)	-	(908,903.00)
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	903,212.00	-	903,212.00
409210	SIT-OTH INC & DED-REG	-	(624.00)	624.00	(23,923.00)	(628.00)	(23,295.00)	(12,886.00)	(587.00)	(12,099.00)
409220	FIT-OTH INC & DED-REG	-	(2,430.00)	2,430.00	(62,982.00)	(2,444.00)	(60,548.00)	4,712.00	(2,284.00)	6,996.00
410400	DEF SIT-REG ASSET/LIAB	800.00	-	800.00	684.00	-	684.00	484.00	-	484.00
410400	DEF SIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410400	DEF SIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	-	-	-	-	-	-	230,512.00	-	230,512.00
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	105,333.00	-	105,333.00	43,040.00	-	43,040.00	34,016.00	-	34,016.00
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410650	DEF SIT-CURRENT	-	12,040.00	(12,040.00)	-	11,437.00	(11,437.00)	-	23,643.00	(23,643.00)
410700	DEF FIT-REG ASSET/LIAB	(2,680.00)	-	(2,680.00)	(2,224.00)	-	(2,224.00)	(1,621.00)	-	(1,621.00)
410700	DEF FIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410700	DEF FIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410900	DEF FIT-OTHER	407,014.00	-	407,014.00	171,769.00	-	171,769.00	207,900.00	-	207,900.00
410900	DEF FIT-OTHER	-	-	-	-	-	-	-	-	-
410900	DEF FIT-OTHER	-	-	-	-	-	-	-	-	-
410950	DEF FIT-CURRENT	-	43,193.00	(43,193.00)	-	40,605.00	(40,605.00)	-	91,331.00	(91,331.00)
410950	DEF FIT-CURRENT	-	-	-	-	-	-	-	-	-
412120	ITC CURRENT/DIFERRED	-	(10,125.00)	10,125.00	-	(7,551.00)	7,551.00	-	(7,654.00)	7,654.00
412210	ITC RESTORED-3%	(656.00)	-	(656.00)	(545.00)	-	(545.00)	(398.00)	-	(398.00)
412220	ITC RESTORED-4%	(541.00)	-	(541.00)	(449.00)	-	(449.00)	(327.00)	-	(327.00)
412230	ITC RESTORED-10%	(6,075.00)	-	(6,075.00)	(5,047.00)	-	(5,047.00)	(3,678.00)	-	(3,678.00)
415100	M&J REVENUES-OUTSIDE	(2,980.00)	-	(2,980.00)	(71,373.00)	-	(71,373.00)	1,780.00	-	1,780.00
415110	M&J REVENUES-INSIDE	-	-	-	-	-	-	-	-	-
416100	M&J EXPENSES-OUTSIDE	607.00	-	607.00	72,642.00	-	72,642.00	21,811.00	-	21,811.00
416110	M&J EXPENSES-INSIDE	-	-	-	-	-	-	-	-	-
417220	NON-UT OPER IN EXPENSES	-	-	-	-	-	-	-	-	-
419300	INT OTHER SECURITIES-OUT	(3,434.00)	-	(3,434.00)	(3,755.00)	-	(3,755.00)	-	-	-
420100	AFUDC - EQUITY	(45,261.00)	(54,702.00)	9,441.00	(61,634.00)	(56,601.00)	(5,033.00)	(39,285.00)	(43,138.00)	3,853.00
420210	AFUDC - DEBT	(21,602.00)	(26,093.00)	4,491.00	(21,629.00)	(26,999.00)	5,370.00	(18,793.00)	(20,577.00)	1,784.00
422000	GAINS-LOSSES DISP PROP	-	-	-	-	-	-	-	-	-
422000	GAINS-LOSSES DISP PROP	-	-	-	-	-	-	-	-	-
425300	AMORT PREFERRED STOCK EXP	64.00	64.00	-	64.00	64.00	-	64.00	65.00	(1.00)
425300	AMORT PREFERRED STOCK EXP	-	-	-	-	-	-	-	-	-
426100	DONATIONS	27,550.00	1,250.00	26,300.00	900.00	1,600.00	(700.00)	1,604.00	1,000.00	604.00
426160	OTHER LOBBYING EXPENSES	13,000.00	-	13,000.00	6,000.00	-	6,000.00	13,402.00	-	13,402.00
426200	OTHER INCOME DEDUCTIONS	3,272.00	6,376.00	(3,104.00)	3,564.00	6,071.00	(2,507.00)	550.00	6,171.00	(5,821.00)
426410	NON-OPER EMPLOYEE EXP	-	-	-	-	-	-	-	-	-
426420	NON-OPER EMPLOYEE EXP - TAXABL	-	-	-	-	-	-	-	-	-
427100	INTEREST LTD-OUT-REG	448,679.00	468,387.00	(19,708.00)	448,679.00	468,388.00	(19,709.00)	370,571.00	390,279.00	(19,708.00)
427100	INTEREST LTD-OUT-REG	-	-	-	-	-	-	-	-	-
427120	INTEREST LTD-INSIDE	-	-	-	-	-	-	-	-	-
428000	AMORT DEBT DISCOUNT & EXP	7,201.00	9,213.00	(2,012.00)	7,304.00	9,213.00	(1,909.00)	7,251.00	8,507.00	(1,256.00)
428000	AMORT DEBT DISCOUNT & EXP	-	-	-	-	-	-	-	-	-
431100	OTHER INTEREST EXPENSE	-	41,187.00	(41,187.00)	-	7,178.00	(7,178.00)	15,082.00	26,001.00	(10,919.00)
431200	OTHER INTEREST EXPENSE	270.00	4,617.00	(4,347.00)	143.00	4,617.00	(4,474.00)	89.00	4,617.00	(4,528.00)
433100	INTEREST ON BANK DEBT	-	-	-	-	-	-	-	-	-
437100	DIV DEC PEF STK-OUTSIDE	44,336.00	12,574.00	31,762.00	44,336.00	12,574.00	31,762.00	44,336.00	12,574.00	31,762.00
437100	DIV DEC PEF STK-OUTSIDE	-	-	-	-	-	-	-	-	-
438200	DIV DEC COMMON STK- IN	-	-	-	-	-	-	1,865,195.00	1,960,382.00	(95,187.00)
461000	DOMESTIC SEWER SERV BILLED	(1,763.00)	(1,711.00)	(52.00)	(1,629.00)	(1,713.00)	84.00	(1,687.00)	(1,712.00)	25.00
461000	DOMESTIC SEWER SERV BILLED	(367.00)	(232.00)	(135.00)	(351.00)	(279.00)	(82.00)	(336.00)	(253.00)	(83.00)
461100	RES SALES BILLED METERED	(1,984,898.00)	(2,038,024.00)	53,126.00	(1,784,315.00)	(1,865,220.00)	80,905.00	(1,789,599.00)	(1,793,490.00)	23,901.00
461110	RES SALES UNBILL METERED	124,816.00	79,853.00	44,963.00	25,302.00	57,228.00	(31,926.00)	53,641.00	142,463.00	(88,822.00)
461130	DOMESTIC SEWER SERV UNBILLED	(220.00)	(298.00)	78.00	170.00	184.00	(14.00)	(40.00)	1.00	(41.00)
461130	DOMESTIC SEWER SERV UNBILLED	(119.00)	(118.00)	(1.00)	(8.00)	(7.00)	(1.00)	10.00	18.00	(8.00)
461200	COM SALES BILLED METERED	(1,032,118.00)	(941,960.00)	(90,158.00)	(885,983.00)	(976,376.00)	90,393.00	(797,089.00)	(853,591.00)	56,502.00
461210	COM SALES UNBILL METERED	(10,430.00)	(31,159.00)	20,729.00	66,840.00	85,217.00	(18,377.00)	26,733.00	41,178.00	(14,445.00)
461300	IND SALES BILLED METERED	(154,934.00)	(137,992.00)	(16,942.00)	(136,294.00)	(143,638.00)	7,344.00	(111,968.00)	(131,065.00)	19,096.00
461310	IND SALES UNBILL METERED	20.00	(1,981.00)	2,001.00	11,786.00	13,100.00	(1,314.00)	14,840.00	12,992.00	1,848.00
461400	MISC SALES BILLED METERED	(5,382.00)	(4,470.00)	(892.00)	(901.00)	(1,232.00)	331.00	(1,485.00)	(970.00)	(515.00)
462000	PRIV FIR PROT SER BILLED	(70,602.00)	(68,162.00)	(2,440.00)	(69,733.00)	(66,254.00)	(1,479.00)	(69,812.00)	(66,328.00)	(1,486.00)
462110	INDUST WASTE SER UNBILL	(158.00)	(148.00)	(10.00)	(18.00)	-	9.00	(4.00)	14.00	(18.00)
462210	INDUSTRIAL WASTE SERVICE	(657.00)	(481.00)	(176.00)	(200.00)	(598.00)	398.00	(210.00)	(578.00)	368.00
463000	PUB FIRE PROT SER BILLED	(150,429.00)	(148,384.00)	(2,045.00)	(151,569.00)	(148,504.00)	(3,065.00)	(151,466.00)	(148,600.00)	(2,866.00)
464200	PUB AUTH SLS BILLED METRD	(372,911.00)	(291,595.00)	(81,316.00)	(266,266.00)	(262,172.00)	(4,094.00)	(242,473.00)	(214,993.00)	(27,480.00)
464210	PUB AUTH SLS UNBILL METRD	23,165.00	15,918.00	7,247.00	6,187.00	32,711.00	(4,472.00)	3,381.00	1,539.00	1,842.00
466000	SALES FOR RESALE BILLED	(94,338.00)	(91,956.00)	(2,382.00)	(66,452.00)	(69,705.00)	23,253.00	(63,779.00)	(79,342.00)	15,563.00
466100	SALES FOR RESALE UNBILL	10,517.00	5,682.00	4,835.00	6,187.00	8,216.00	(2,029.00)	2,143.00	23,863.00	(21,420.00)
471100	RECONNECTION CHARGES	(26,504.00)	(14,688.00)	(11,816.00)	(12,172.00)	(14,688.00)	2,516.00	(9,780.00)	(14,688.00)	4,908.00
471200	OTHER MISC SERV REVENUES	(47,448.00)	(23,064.00)	(24,384.00)	(3,194.00)	(2,064.00)	(1,130.00)	(3,256.00)	(2,064.00)	(1,192.00)
471200	OTHER MISC SERV REVENUES	(300.00)	-	(300.00)	210.00	-	210.00	-	-	-
472000	RENTS FROM WATER PROPERTY	8,128.00	(3,295.00)	11,423.00						

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AWW	DESC	2002 October Actual	2002 October Budget	Variance	2002 November Actual	2002 November Budget	Variance	2002 December Actual	2002 December Budget	Variance
603100	MISCELLANEOUS SS EXPENSES	7,677.00	-	7,677.00	-	-	-	77.00	-	77.00
603100	MISCELLANEOUS SS EXPENSES	256.00	14,189.00	(13,933.00)	1,007.00	6,290.00	(5,283.00)	102.00	6,353.00	(6,251.00)
603100	MISCELLANEOUS SS EXPENSES	445.00	-	445.00	-	-	-	952.00	-	952.00
603100	MISCELLANEOUS SS EXPENSES	-	-	-	-	-	-	-	-	-
603100	MISCELLANEOUS SS EXPENSES	2,484.00	-	2,484.00	(2,391.00)	-	(2,391.00)	3,633.00	-	3,633.00
603100	MISCELLANEOUS SS EXPENSES	-	-	-	-	-	-	218.00	-	387.00
603100	MISCELLANEOUS SS EXPENSES	1,568.00	-	1,568.00	1,023.00	-	1,023.00	2,128.00	-	2,128.00
610000	SS ORDNY MAINT SUPR & ENG	148,205.00	-	148,205.00	120,156.00	-	120,156.00	104,456.00	-	104,456.00
610000	SS ORDNY MAINT SUPR & ENG	-	-	-	-	-	-	-	-	-
611100	OR MN SS STRUCT & IMP MAT	6,917.00	-	6,917.00	6,738.00	-	6,738.00	21,900.00	-	21,900.00
613120	AMORT DEF EXP LAK RIV & OTH	2,479.00	-	2,479.00	2,479.00	-	2,479.00	2,479.00	-	2,479.00
614120	AMORT DEF EXP WELLS & SPR	-	31,294.00	(31,294.00)	-	31,294.00	(31,294.00)	-	31,294.00	(31,294.00)
617100	OR MN MISC WAT SS PLT MAT	-	-	-	-	-	-	-	-	-
617100	OR MN MISC WAT SS PLT MAT	-	-	-	-	-	-	-	-	-
620200	PUMP OPER SUP & ENG ELEC	-	-	-	-	-	-	-	-	-
622100	POWER PRODUCTION EXP	-	-	-	-	-	-	-	-	-
623110	POWER PURCH FOR PUMP ELEC	8,554.00	103,682.00	(95,128.00)	9,055.00	91,726.00	(82,671.00)	11,007.00	93,365.00	(82,358.00)
623210	FUEL PURCH FOR PUMP OTHER	-	46,368.00	(46,368.00)	-	39,726.00	(39,726.00)	-	41,834.00	(41,834.00)
623210	FUEL PURCH FOR PUMP OTHER	138,014.00	-	138,014.00	111,867.00	-	111,867.00	127,316.00	-	127,316.00
623210	FUEL PURCH FOR PUMP OTHER	279.00	-	279.00	296.00	-	296.00	361.00	-	361.00
624100	PUMPING EXPENSE	-	-	-	-	-	-	-	-	-
624200	PUMPING LABOR ELECTRIC	-	-	-	-	-	-	-	-	-
624500	PUMPING EXPENSES ELECTRIC	-	-	-	-	-	-	-	-	-
624500	PUMPING EXPENSES ELECTRIC	-	887.00	(887.00)	-	887.00	(887.00)	-	887.00	(887.00)
626500	MISC PUMPING EXP ELECTRIC	307.00	-	307.00	145.00	-	145.00	69.00	-	69.00
630200	OR MN PUMP SUP & ENG ELEC	3,433.00	-	3,433.00	5,062.00	-	5,062.00	4,273.00	-	4,273.00
630200	OR MN PUMP SUP & ENG ELEC	-	-	-	-	-	-	-	-	-
633200	OR MN PUMP EQPT MAT OTHER	-	-	-	727.00	-	727.00	-	-	-
633200	OR MN PUMP EQPT MAT ELEC	(10,240.00)	-	(10,240.00)	1,655.00	-	1,655.00	8,163.00	-	8,163.00
640000	WT OPERATION SUPERV & ENG	(10,373.00)	-	(10,373.00)	40,631.00	-	40,631.00	41,541.00	-	41,541.00
641100	GENERAL CHEMICALS	50,642.00	97,395.00	(46,753.00)	103,416.00	84,366.00	19,030.00	99,640.00	86,129.00	13,511.00
641100	GENERAL CHEMICALS	68,316.00	-	68,316.00	4,488.00	-	4,488.00	7,338.00	-	7,338.00
642100	GENERAL WT LABOR	66,015.00	-	66,015.00	52,570.00	-	52,570.00	82,103.00	-	82,103.00
642300	GENERAL WT EXPENSES	2,182.00	-	2,182.00	3,928.00	-	3,928.00	1,007.00	-	1,007.00
642300	GENERAL WT EXPENSES	2,147.00	-	2,147.00	1,887.00	-	1,887.00	2,498.00	-	2,498.00
642300	GENERAL WT EXPENSES	404.00	-	404.00	400.00	-	400.00	473.00	-	473.00
642300	GENERAL WT EXPENSES	577.00	-	577.00	263.00	-	263.00	308.00	-	308.00
642300	GENERAL WT EXPENSES	10,954.00	-	10,954.00	5,357.00	-	5,357.00	4,835.00	-	4,835.00
642300	GENERAL WT EXPENSES	366.00	-	366.00	367.00	-	367.00	902.00	-	902.00
642300	GENERAL WT EXPENSES	-	-	-	-	-	-	291.00	-	291.00
643100	MISC WT EXPENSES-CURRENT	573.00	-	573.00	12,144.00	-	12,144.00	7,632.00	-	7,632.00
643100	MISC WT EXPENSES-CURRENT	-	18,506.00	(18,506.00)	-	16,857.00	(16,857.00)	-	16,089.00	(16,089.00)
643100	MISC WT EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
643100	MISC WT EXPENSES-CURRENT	1,384.00	-	1,384.00	417.00	-	417.00	830.00	-	830.00
643100	MISC WT EXPENSES-CURRENT	2,149.00	-	2,149.00	2,876.00	-	2,876.00	2,982.00	-	2,982.00
643100	MISC WT EXPENSES-CURRENT	614.00	-	614.00	899.00	-	899.00	332.00	-	332.00
643100	MISC WT EXPENSES-CURRENT	422.00	-	422.00	261.00	-	261.00	148.00	-	148.00
643300	WASTE DISPOSAL EXP (CUR)	6,894.00	4,000.00	2,894.00	5,518.00	4,500.00	1,018.00	6,111.00	5,500.00	611.00
643310	AMORT WASTE DISPOSAL EXP	6,960.00	7,300.00	(340.00)	6,960.00	7,300.00	(340.00)	6,960.00	7,300.00	(340.00)
644000	WT RENTS	75.00	-	75.00	75.00	-	75.00	50.00	-	50.00
650000	OR MN WT SUPR & ENG	3,911.00	-	3,911.00	5,127.00	-	5,127.00	4,531.00	-	4,531.00
650000	OR MN WT SUPR & ENG	6,475.00	-	6,475.00	6,229.00	-	6,229.00	5,426.00	-	5,426.00
651100	OR MN WT STRUCT & IMP MAT	3,712.00	-	3,712.00	2,900.00	-	2,900.00	3,208.00	-	3,208.00
651100	OR MN WT STRUCT & IMP MAT	1,079.00	-	1,079.00	-	-	-	1,125.00	-	1,125.00
651120	AMORT DEF EXP WT STRUCT	12,149.00	-	12,149.00	12,149.00	-	12,149.00	12,149.00	-	12,149.00
652100	OR MN GENERAL WT EQPT MAT	-	-	-	-	-	-	-	-	-
660000	T&D OPERATION SUPER & ENG	(934.00)	-	(934.00)	-	-	-	-	-	-
660000	T&D OPERATION SUPER & ENG	-	-	-	-	-	-	-	-	-
661200	STORAGE FACILITIES LABOR	44,084.00	-	44,084.00	105,168.00	-	105,168.00	57,217.00	-	57,217.00
661200	STORAGE FACILITIES LABOR	8,363.00	-	8,363.00	10,068.00	-	10,068.00	7,073.00	-	7,073.00
662100	T&D LINES EXPENSE	8,522.00	-	8,522.00	4,972.00	-	4,972.00	5,393.00	-	5,393.00
662100	T&D LINES EXPENSE	-	-	-	-	-	-	-	-	-
662100	T&D LINES EXPENSE	3,541.00	-	3,541.00	1,231.00	-	1,231.00	2,171.00	-	2,171.00
662200	T&D LINES LABOR	27,620.00	-	27,620.00	27,956.00	-	27,956.00	27,757.00	-	27,757.00
662200	T&D LINES LABOR	-	-	-	-	-	-	-	-	-
663300	MISC METER EXPENSES	1,374.00	-	1,374.00	4,640.00	-	4,640.00	6,803.00	-	6,803.00
665300	MISC T&D EXPENSES-CURRENT	374.00	-	374.00	465.00	-	465.00	775.00	-	775.00
665300	MISC T&D EXPENSES-CURRENT	346.00	-	346.00	364.00	-	364.00	572.00	-	572.00
665300	MISC T&D EXPENSES-CURRENT	538.00	-	538.00	1,709.00	-	1,709.00	538.00	-	538.00
666300	MISC T&D EXPENSES-CURRENT	293.00	-	293.00	618.00	-	618.00	-	-	-
666300	MISC T&D EXPENSES-CURRENT	10.00	-	10.00	10.00	-	10.00	-	-	-
666300	MISC T&D EXPENSES-CURRENT	-	2,750.00	(2,750.00)	-	2,750.00	(2,750.00)	-	2,750.00	(2,750.00)
665300	MISC T&D EXPENSES-CURRENT	1,853.00	-	1,853.00	2,397.00	-	2,397.00	2,015.00	-	2,015.00
666000	T&D RENTS	795.00	-	795.00	-	-	-	1,150.00	-	1,150.00
666000	T&D RENTS	601.00	-	601.00	-	-	-	-	-	-
667100	MISC SEWER T & D EXP	62.00	-	62.00	280.00	-	280.00	448.00	-	448.00
670000	OR MN T&D SUPR & ENG	186.00	-	186.00	354.00	-	354.00	707.00	-	707.00
670000	OR MN T&D SUPR & ENG	2,031.00	-	2,031.00	2,523.00	-	2,523.00	2,137.00	-	2,137.00
671100	OR MN T&D STRUCT & IMP-MAT	-	42,916.00	(42,916.00)	-	40,341.00	(40,341.00)	-	37,841.00	(37,841.00)
671100	OR MN T&D STRUCT & IMP-MAT	27,857.00	-	27,857.00	28,046.00	-	28,046.00	31,500.00	-	31,500.00
671200	OR MN T&D STRUCT & IMP-LAB	84.00	-	84.00	430.00	-	430.00	17.00	-	17.00
672120	AMORT DEF EXP RES & STAND	16,636.00	-	16,636.00	16,636.00	-	16,636.00	16,636.00	-	16,636.00
673100	OR MN T&D MAINS MAT	-	-	-	-	-	-	10,526.00	-	10,526.00
673200	OR MN T&D MAINS LAB	24,260.00	-	24,260.00	20,732.00	-	20,732.00	24,646.00	-	24,646.00
673200	OR MN T&D MAINS LAB	-	-	-	-	-	-	-	-	-
675200	OR MN SERVICES LAB	20,310.00	-	20,310.00	18,788.00	-	18,788.00	17,488.00	-	17,488.00
676200	OR MN METERS LAB	3,083.00	-	3,083.00	2,838.00	-	2,838.00	2,652.00	-	2,652.00
677200	OR MN HYDRANTS LAB	6,781.00	-	6,781.00	10,297.00	-	10,297.00	5,157.00	-	5,157.00
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	-	-	-
678100	OR MN OTHER T&D PLANT MAT	4,108.00	2,905.00	1,203.00	5,582.00	1,675.00	3,907.00	5,420.00	855.00	4,565.00
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	13,245.00	-	13,245.00
678200	OR MN OTHER T&D PLANT LAB	143.00	-	143.00	268.00	-	268.00	626.00	-	626.00
902200	METER READING LABOR	37,719.00	-	37,719.00	39,963.00	-	39,963.00	39,368.00	-	39,368.00
903100	CONTRACT & ORDERS EXPENS	286.00	700.00	(414.00)	922.00	600.00	322.00	1,272.00	600.00	672.00
903200	CONTRACTS & ORDERS LABOR	18,979.00	-	18,979.00	25,897.00	-	25,897.00	13,346.00	-	13,346.00
903200	CONTRACTS & ORDERS LABOR	16,753.00	-	16,753.00	16,756.00	-	16,756.00	17,484.00	-	17,484.00
903200	CONTRACTS & ORDERS LABOR	24,025.00	-	24,025.00	25,018.00	-	25,018.00	23,356.00	-	23,356.00
903300	COLLECTING EXPENSES	10,887.00	10,400.00	487.00	12,232.00	10,400.00	1,832.00	11,643.00	10,400.00	1,243.00
903300	COLLECTING EXPENSES	1,389.00	1,000.00	389.00	(269.00)	1,000.00	(1,269.00)	(366.00)	1,000.00	(1,366.00)
903300	COLLECTING EXPENSES	1,630.00	2,000.00	(370.00)	2,534.00	2,000.00	534.00	-	2,000.00	(2,000.00)
903520	BILLING & ACCTNG OTH EXP	15,466.00	-	15,466.00	17,666.00	-	17,666.00	41,092.00	-	41,092.00

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AWW	DESC	2002 October Actual	2002 October Budget	Variance	2002 November Actual	2002 November Budget	Variance	2002 December Actual	2002 December Budget	Variance
928400	AMORT EXP RATE PROCEEDING	2,043.00	-	2,043.00	2,043.00	-	2,043.00	2,043.00	-	2,043.00
930130	OTHER GENERAL EXPENSE	-	-	-	-	-	-	-	-	-
930130	OTHER GENERAL EXPENSE	394.00	-	394.00	458.00	-	458.00	1,771.00	-	1,771.00
930130	OTHER GENERAL EXPENSE	-	-	-	-	-	-	-	-	-
930130	OTHER GENERAL EXPENSE	48,246.00	-	48,246.00	25,376.00	-	25,376.00	38,477.00	-	38,477.00
930200	AMORTIZE MISC CHARGES	134,170.00	-	134,170.00	13,351.00	-	13,351.00	13,417.00	-	13,417.00
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	200.00	(200.00)	-	-	-
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	(372.00)	-	(372.00)	637.00	-	637.00	(811.00)	-	(811.00)
930260	MEALS & TRAVEL EXPENSES-TAXABL	81.00	-	81.00	1,153.00	-	1,153.00	1,281.00	-	1,281.00
930270	DONATIONS-ILL	(624.00)	-	(624.00)	-	-	-	-	-	-
930300	RESEARCH & DEV EXP	-	5,000.00	(5,000.00)	-	5,000.00	(5,000.00)	-	5,000.00	(5,000.00)
930510	LOBBYING EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	24,292.00	(24,292.00)	-	24,309.00	(24,309.00)	-	24,376.00	(24,376.00)
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	111.00	-	111.00	-	-	-	13.00	-	13.00
930600	TRANSPORTATION EXPENSES	374.00	-	374.00	362.00	-	362.00	15.00	-	15.00
930600	TRANSPORTATION EXPENSES	184.00	-	184.00	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	4,555.00	-	4,555.00	17,064.00	-	17,064.00	16,367.00	-	16,367.00
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930850	MISC GEN EXP-DIRECTORS FEES	3,000.00	-	3,000.00	-	-	-	1,299.00	-	1,299.00
930850	MISC GEN EXP-DIRECTORS FEES	-	8,000.00	(8,000.00)	-	5,500.00	(5,500.00)	-	3,000.00	(3,000.00)
930850	MISC GENERAL EXP-DIRECTORS FEES	-	-	-	-	-	-	-	-	-
930880	MISC GEN EXP-COMPANY DUES	456.00	200.00	256.00	-	200.00	(200.00)	-	355.00	(355.00)
930880	MISC GEN EXP-COMPANY DUES	-	5,200.00	(5,200.00)	6,030.00	-	6,030.00	-	-	-
930880	MISC GEN EXP-COMPANY DUES	-	-	-	-	-	-	-	-	-
930890	MISC GEN EXP-OTHER	2,175.00	2,843.00	(668.00)	27,153.00	14,943.00	12,210.00	11,091.00	2,843.00	8,248.00
930900	TAX PENALTY	-	-	-	-	-	-	-	-	-
931000	ADM & GENERAL RENTS	-	-	-	-	-	-	-	-	-
931000	ADM & GENERAL RENTS	-	6,876.00	(6,876.00)	-	6,876.00	(6,876.00)	-	6,876.00	(6,876.00)
931000	ADM & GENERAL RENTS	4,981.00	-	4,981.00	1,431.00	-	1,431.00	3,274.00	-	3,274.00
932700	OR MN A&G MISC PROPTY MAT	(17.00)	-	(17.00)	1,292.00	-	1,292.00	3,317.00	-	3,317.00

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AWW	DESC	2003 January Actual	2003 January Budget	Variance	2003 February Actual	2003 February Budget	Variance	2003 March Actual	2003 March Budget	Variance
40320	DEPR EXPENSE-CONTRIBUTIONS	-	-	-	-	-	-	-	-	-
403000	DEPRECIATION EXPENSE	363,470.00	367,236.00	(3,766.00)	472,765.00	463,066.00	9,699.00	474,205.00	547,903.00	(73,698.00)
403000	DEPRECIATION EXPENSE	(864.00)	-	(864.00)	(79.00)	-	(79.00)	(157.00)	-	(157.00)
404430	AMORT REG ASSET - AFUDC	2,144.00	-	2,144.00	2,144.00	-	2,144.00	2,144.00	-	2,144.00
405000	AMORT UT PLT ACQ ADJUST	1,801.00	1,088.00	713.00	1,801.00	1,088.00	713.00	1,801.00	1,088.00	713.00
407000	AMORT PROPERTY LOSSES	54,333.00	54,332.00	1.00	54,333.00	54,332.00	1.00	54,333.00	54,332.00	1.00
408030	OTHER GENERAL TAXES	-	-	-	-	-	-	-	-	-
408100	REAL & PERSON PROP TAXES	113,985.00	111,802.00	2,183.00	147,231.00	140,918.00	6,313.00	147,231.00	166,539.00	(19,308.00)
408110	GROSS INC & RECPTS TAXES	6,906.00	6,906.00	-	6,906.00	6,906.00	-	6,906.00	6,906.00	-
408140	FEDERAL UNEMPLMNT TXS	3,514.00	34,895.00	(31,371.00)	2,714.00	38,835.00	(36,121.00)	727.00	47,526.00	(46,799.00)
408160	FICA	54,146.00	-	54,146.00	28,808.00	-	28,808.00	31,423.00	-	31,423.00
408180	STATE UNEMPLMNT TXS	2,947.00	-	2,947.00	1,901.00	-	1,901.00	755.00	-	755.00
409100	SIT-CURRENT	10,413.00	9,674.00	739.00	70,787.00	71,526.00	(739.00)	16,334.00	(24,622.00)	40,956.00
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409150	FIT-CURRENT	(94,558.00)	(97,438.00)	2,880.00	140,439.00	143,319.00	(2,880.00)	368,843.00	(230,931.00)	599,774.00
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409210	SIT-OTH INC & DEB-REG	(6,570.00)	(6,570.00)	-	(2,561.00)	(2,561.00)	-	(2,147.00)	(2,755.00)	608.00
409220	FIT-OTH INC & DEB-REG	(25,575.00)	(25,575.00)	-	(9,968.00)	(9,968.00)	-	(12,414.00)	(10,722.00)	(1,692.00)
410400	DEF SIT-REG ASSET/LIAB	358.00	-	358.00	(358.00)	-	(358.00)	-	-	358.00
410400	DEF SIT-REG ASSET/LIAB	-	-	-	2,873.00	-	2,873.00	1,202.00	-	1,202.00
410400	DEF SIT-REG ASSET/LIAB	-	-	-	(1,935.00)	-	(1,935.00)	(810.00)	-	(810.00)
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	(17,431.00)	-	(17,431.00)	17,431.00	-	17,431.00	-	-	17,431.00
410600	DEF SIT-OTHER	-	-	-	-	-	-	(10,923.00)	-	(10,923.00)
410600	DEF SIT-OTHER	-	-	-	27,220.00	-	27,220.00	370.00	-	370.00
410650	DEF SIT-CURRENT	-	8,952.00	(8,952.00)	-	9,036.00	(9,036.00)	-	(10,405.00)	10,405.00
410700	DEF FIT-REG ASSET/LIAB	(1,200.00)	-	(1,200.00)	1,200.00	-	1,200.00	-	-	1,200.00
410700	DEF FIT-REG ASSET/LIAB	-	-	-	11,180.00	-	11,180.00	4,678.00	-	4,678.00
410700	DEF FIT-REG ASSET/LIAB	-	-	-	(14,320.00)	-	(14,320.00)	(5,893.00)	-	(5,893.00)
410900	DEF FIT-OTHER	75,420.00	-	75,420.00	(75,420.00)	-	(75,420.00)	-	-	75,420.00
410900	DEF FIT-OTHER	-	-	-	-	-	-	(338,027.00)	-	(338,027.00)
410900	DEF FIT-OTHER	-	-	-	373,841.00	-	373,841.00	1,442.00	-	1,442.00
410950	DEF FIT-CURRENT	-	172,824.00	(172,824.00)	-	162,608.00	(162,608.00)	-	104,358.00	(104,358.00)
410950	DEF FIT-CURRENT	-	-	-	-	-	-	-	-	-
412120	ITC CURRENT/DEFERRED	-	(4,710.00)	4,710.00	-	(4,144.00)	4,144.00	-	(4,052.00)	4,052.00
412210	ITC RESTORED-3%	(294.00)	-	(294.00)	(475.00)	-	(475.00)	(322.00)	-	(322.00)
412220	ITC RESTORED-4%	(242.00)	-	(242.00)	(382.00)	-	(382.00)	(285.00)	-	(285.00)
412230	ITC RESTORED-10%	(2,722.00)	-	(2,722.00)	(4,389.00)	-	(4,389.00)	(2,980.00)	-	(2,980.00)
415100	M&J REVENUES-OUTSIDE	(4,867.00)	-	(4,867.00)	(7,167.00)	-	(7,167.00)	(25,022.00)	-	(25,022.00)
415110	M&J REVENUES-INSIDE	-	-	-	-	-	-	-	-	-
416100	M&J EXPENSES-OUTSIDE	23,842.00	-	23,842.00	19,553.00	-	19,553.00	20,693.00	-	20,693.00
416110	M&J EXPENSES-INSIDE	-	-	-	-	-	-	-	-	-
417220	NON-UT OPER-IN-EXPENSES	-	-	-	541.00	-	541.00	316.00	-	316.00
419300	INT OTHER SECURITIES-OUT	-	-	-	-	-	-	-	-	-
420100	AFUDC - EQUITY	(38,292.00)	(22,673.00)	(15,619.00)	(36,680.00)	(23,865.00)	(12,815.00)	(36,912.00)	(26,921.00)	(9,991.00)
420210	AFUDC - DEBT	(18,271.00)	(10,815.00)	(7,456.00)	(17,502.00)	(11,384.00)	(6,118.00)	(17,613.00)	(12,842.00)	(4,771.00)
422000	GAINS-LOSSES DISP PROP	-	-	-	-	-	-	-	-	-
422000	GAINS-LOSSES DISP PROP	-	-	-	-	-	-	64.00	-	64.00
425300	AMORT PREFERRED STOCK EXP	64.00	64.00	-	64.00	M O O	-	-	-	-
426100	DONATIONS	13,075.00	33,950.00	(20,875.00)	30,653.00	10,000.00	20,653.00	15,139.00	18,350.00	(3,211.00)
426160	OTHER LOBBYING EXPENSES	-	-	-	14,441.00	-	14,441.00	20,434.00	-	20,434.00
426200	OTHER INCOME DEDUCTIONS	31,360.00	45,892.00	(14,532.00)	8,290.00	21,040.00	(12,750.00)	(1,866.00)	15,040.00	(16,706.00)
426410	NON-OPER EMPLOYEE EXP	-	-	-	-	-	-	-	-	-
426420	NON-OPER EMPLOYEE EXP - TAXABL	-	-	-	-	-	-	-	-	-
427100	INTEREST LTD-OUT-REG	286,893.00	286,894.00	(1.00)	170,087.00	361,605.00	(191,518.00)	257,571.00	427,352.00	(169,781.00)
427100	INTEREST LTD-OUT-REG	-	-	-	200,484.00	-	200,484.00	113,000.00	-	113,000.00
427120	INTEREST LTD - INSIDE	-	-	-	-	-	-	-	-	-
428000	AMORT DEBT DISCOUNT & EXP	6,545.00	6,495.00	50.00	6,545.00	6,495.00	50.00	6,545.00	6,495.00	50.00
428000	AMORT DEBT DISCOUNT & EXP	-	-	-	-	-	-	-	-	-
431100	INTEREST ON BANK DEBT	13,900.00	17,479.00	(3,579.00)	16,641.00	19,556.00	(2,915.00)	19,858.00	24,388.00	(4,530.00)
431200	OTHER INTEREST EXPENSE	8.00	-	8.00	4.00	-	4.00	-	-	4.00
433100	INTEREST ON BANK DEBT	-	-	-	-	-	-	-	-	-
437100	DIV DEC PEF STK OUTSIDE	34,324.00	44,336.00	(10,012.00)	44,336.00	44,336.00	-	44,336.00	44,336.00	-
437100	DIV DEC PEF STK OUTSIDE	-	-	-	-	-	-	-	-	-
438200	DIV DEC COMMON STK - IN	-	-	-	-	-	-	-	964,048.00	(964,048.00)
461000	DOMESTIC SEWER SERV BILLED	(1,617.00)	(1,566.00)	(21.00)	(1,702.00)	(1,570.00)	(132.00)	(1,585.00)	(1,567.00)	(18.00)
461000	DOMESTIC SEWER SERV BILLED	(392.00)	(519.00)	127.00	(517.00)	(515.00)	(2.00)	(416.00)	(564.00)	148.00
461100	RES SALES BILLED METERED	(1,435,638.00)	(1,529,973.00)	94,335.00	(1,624,938.00)	(1,673,150.00)	48,212.00	(2,105,452.00)	(2,037,050.00)	(68,402.00)
461110	RES SALES UNBILL METERED	319,834.00	194,414.00	125,420.00	(563,876.00)	(342,941.00)	(220,935.00)	391,745.00	662,488.00	(270,743.00)
461130	DOMESTIC SEWER SERV UNBILLED	1,207.00	(235.00)	1,442.00	247.00	-	247.00	(247.00)	-	247.00
461130	DOMESTIC SEWER SERV UNBILLED	190.00	(343.00)	533.00	-	78.00	(78.00)	-	(129.00)	129.00
461200	COM SALES BILLED METERED	(751,921.00)	(819,965.00)	68,044.00	(720,630.00)	(772,184.00)	51,554.00	(968,889.00)	(832,976.00)	(35,913.00)
461210	COM SALES UNBILL METERED	233,852.00	195,218.00	38,634.00	(263,726.00)	(119,166.00)	(144,560.00)	163,452.00	261,144.00	(97,692.00)
461300	IND SALES BILLED METERED	(94,293.00)	(116,508.00)	22,215.00	(123,514.00)	(130,890.00)	7,376.00	(103,078.00)	(119,089.00)	16,011.00
461310	IND SALES UNBILL METERED	28,708.00	19,163.00	7,545.00	(2,412.00)	12,943.00	(15,355.00)	(13,365.00)	(12,820.00)	(545.00)
461400	MISC SALES BILLED METERED	(362.00)	(882.00)	520.00	(833.00)	(205.00)	(628.00)	(2,360.00)	(1,094.00)	(1,266.00)
462000	PRIV FIR PROT SER BILLED	(69,549.00)	(69,305.00)	(244.00)	(69,450.00)	(69,377.00)	(73.00)	(71,759.00)	(69,469.00)	(2,290.00)
462110	INDUST WASTE SER UNBILL	474.00	218.00	256.00	-	28.00	(28.00)	-	(161.00)	161.00
462210	INDUSTRIAL WASTE SERVICE	(75.00)	(304.00)	229.00	(213.00)	(335.00)	122.00	(144.00)	(474.00)	330.00
463000	PUB FIRE PROT SER BILLED	(151,092.00)	(149,798.00)	(1,294.00)	(152,565.00)	(149,870.00)	(2,695.00)	(152,031.00)	(149,966.00)	(2,065.00)
464200	PUB AUTH SLS BILLED METRD	(209,677.00)	(186,369.00)	(23,308.00)	(222,927.00)	(186,272.00)	(36,655.00)	(255,217.00)	(246,101.00)	(9,116.00)
464210	PUB AUTH SLS UNBILL METRD	62,285.00	38,570.00	23,715.00	(62,306.00)	(39,692.00)	(22,614.00)	32,067.00	57,472.00	(25,405.00)
466000	SALES FOR RESALE BILLED	(65,952.00)	(81,692.00)	15,740.00	(62,303.00)	(74,256.00)	11,953.00	(80,041.00)	(74,949.00)	(5,092.00)
466100	SALES FOR RESALE UNBILL	24,383.00	23,250.00	1,133.00	1,195.00	2,337.00	(1,142.00)	(14,715.00)	-	14,715.00
471100	RECONNECTION CHARGES	(13,776.00)	(15,912.00)	2,136.00	(15,114.00)	(15,912.00)	798.00	(19,202.00)	(15,912.00)	(3,290.00)
471200	OTHER MISC SERV REVENUES	(2,791.00)	(4,251.00)	1,460.00	(1,738.00)	(4,251.00)	2,513.00	(2,644.00)	(4,251.00)	1,607.00
471200	OTHER MISC SERV REVENUES	(25.00)	-	(25.00)	106.00	-	106.00	(175.00)	-	(175.00)
472000	RENTS FROM WATER PROPERTY	(6,800.00)	(6,800.00)	-	(4,885.00)	(6,800.00)	1,905.00	(11,580.00)	(6,800.00)	(4,790.00)
474100	BILL & COLL SERV FOR OTH	(71,659.00)	(64,762.00)	(6,897.00)	(68,498.00)	(64,796.00)	(3,702.00)	(90,585.00)	(64,829.00)	(25,756.00)
474300	MISCELLANEOUS	62.00	-	62.00	(225.00)	-	(225.00)	3,810.00	-	3,810.00
600000	SS OPERATION SUPERV & ENG	9,874.00	-	9,874.00	9,874.00	-	9,874.00	9,874.00	-	9,874.00
601100	SS OPERATION EXPENSE	-	-	-	-	-	-	-	-	-
602000	PURCHASED WATER	22,587.00	20,486.00	2,101.00	24,883.00	22,600.00	2,283.00	23,182.00	27,608.00	(4,426.00)
603100	MISCELLANEOUS SS EXPENSES	3,659.00	-	3,659.00	(4.00)	-	(4.00)	5,678.00	-	5,678.00
603100	MISCELLANEOUS SS EXPENSES	-	-	-	-	-	-	610.00	-	610.00

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AWW	DESC	2003 January Actual	2003 January Budget	Variance	2003 February Actual	2003 February Budget	Variance	2003 March Actual	2003 March Budget	Variance
603100	MISCELLANEOUS SS EXPENSES	-	-	-	-	-	-	-	-	-
603100	MISCELLANEOUS SS EXPENSES	1,480.00	17,894.00	(16,414.00)	3,461.00	8,706.00	(5,255.00)	2,809.00	5,229.00	(2,420.00)
603100	MISCELLANEOUS SS EXPENSES	125.00	-	125.00	1,013.00	-	1,013.00	239.00	-	239.00
603100	MISCELLANEOUS SS EXPENSES	-	-	-	-	-	-	-	-	-
603100	MISCELLANEOUS SS EXPENSES	213.00	-	213.00	382.00	-	382.00	2,310.00	-	2,310.00
603100	MISCELLANEOUS SS EXPENSES	754.00	-	754.00	-	-	-	97.00	-	97.00
603100	MISCELLANEOUS SS EXPENSES	1,962.00	-	1,962.00	937.00	-	937.00	5.00	-	5.00
610000	SS ORDNY MAINT SUPR & ENG	1,831.00	-	1,831.00	87,851.00	-	87,851.00	161,305.00	-	161,305.00
610000	SS ORDNY MAINT SUPR & ENG	-	-	-	-	-	-	-	-	-
611100	OR MN SS STRUCT & IMP MAT	6,981.00	-	6,981.00	7,328.00	-	7,328.00	9,320.00	-	9,320.00
613120	AMORT DEF EXP LAK RIV & OTH	2,479.00	-	2,479.00	2,479.00	-	2,479.00	2,479.00	-	2,479.00
614120	AMORT DEF EXP WELLS & SPR	-	33,560.00	(33,560.00)	-	33,560.00	(33,560.00)	-	33,560.00	(33,560.00)
617100	OR MN MISC WAT SS PLT MAT	-	-	-	-	-	-	-	-	-
617100	OR MN MISC WAT SS PLT MAT	-	-	-	-	-	-	-	-	-
620200	PUMP OPER SUP & ENG ELEC	-	-	-	-	-	-	-	-	-
622100	POWER PRODUCTION EXP.	-	-	-	-	-	-	-	-	-
623110	POWER PURCH FOR PUMP ELEC	12,177.00	23,377.00	(11,200.00)	14,358.00	23,257.00	(8,899.00)	11,992.00	25,988.00	(14,006.00)
623210	FUEL PURCH FOR PUMP OTHER	-	96,768.00	(96,768.00)	-	104,559.00	(104,559.00)	-	117,902.00	(117,902.00)
623210	FUEL PURCH FOR PUMP OTHER	115,208.00	-	115,208.00	135,808.00	-	135,808.00	157,573.00	-	157,573.00
623210	FUEL PURCH FOR PUMP OTHER	408.00	-	408.00	8.00	-	8.00	15.00	-	15.00
624100	PUMPING EXPENSE	-	-	-	-	-	-	-	-	-
624200	PUMPING LABOR ELECTRIC	-	-	-	-	-	-	-	-	-
624500	PUMPING EXPENSES ELECTRIC	-	-	-	-	-	-	-	-	-
624500	PUMPING EXPENSES ELECTRIC	-	3,185.00	(3,185.00)	-	3,185.00	(3,185.00)	-	3,185.00	(3,185.00)
626500	MISC PUMPING EXP ELECTRIC	53.00	-	53.00	45.00	-	45.00	1,722.00	-	1,722.00
630200	OR MN PUMP SUP & ENG ELEC	3,357.00	-	3,357.00	5,167.00	-	5,167.00	5,383.00	-	5,383.00
630200	OR MN PUMP SUP & ENG ELEC	-	-	-	-	-	-	-	-	-
633200	OR MN PUMP EQPT MAT OTHER	-	-	-	-	-	-	-	-	-
633200	OR MN PUMP EQPT MAT ELEC	9,663.00	-	9,663.00	4,788.00	-	4,788.00	5,272.00	-	5,272.00
640000	WT OPERATION SUPERV & ENG	39,852.00	-	39,852.00	38,243.00	-	38,243.00	39,193.00	-	39,193.00
641100	GENERAL CHEMICALS	52,198.00	66,169.00	(12,971.00)	100,395.00	69,642.00	30,753.00	146,650.00	81,192.00	65,458.00
641100	GENERAL CHEMICALS	7,338.00	7,338.00	-	7,338.00	7,338.00	-	7,338.00	7,637.00	(299.00)
642100	GENERAL WT LABOR	74,319.00	-	74,319.00	61,945.00	-	61,945.00	60,464.00	-	60,464.00
642300	GENERAL WT EXPENSES	1,985.00	-	1,985.00	1,857.00	-	1,857.00	7,907.00	-	7,907.00
642300	GENERAL WT EXPENSES	3,584.00	-	3,584.00	1,163.00	-	1,163.00	4,990.00	-	4,990.00
642300	GENERAL WT EXPENSES	616.00	-	616.00	-	-	-	-	-	-
642300	GENERAL WT EXPENSES	1,381.00	-	1,381.00	300.00	-	300.00	530.00	-	530.00
642300	GENERAL WT EXPENSES	7,055.00	20,348.00	(13,293.00)	4,414.00	9,556.00	(5,142.00)	7,439.00	5,975.00	1,464.00
642300	GENERAL WT EXPENSES	928.00	-	928.00	(26.00)	-	(26.00)	390.00	-	390.00
642300	GENERAL WT EXPENSES	301.00	-	301.00	-	-	-	249.00	-	249.00
643100	MISC WT EXPENSES-CURRENT	3,602.00	-	3,602.00	390.00	-	390.00	393.00	-	393.00
643100	MISC WT EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
643100	MISC WT EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
643100	MISC WT EXPENSES-CURRENT	7,291.00	-	7,291.00	4,554.00	-	4,554.00	1,773.00	-	1,773.00
643100	MISC WT EXPENSES-CURRENT	4,306.00	-	4,306.00	632.00	-	632.00	487.00	-	487.00
643100	MISC WT EXPENSES-CURRENT	-	-	-	-	-	-	358.00	-	358.00
643100	MISC WT EXPENSES-CURRENT	186.00	-	186.00	270.00	-	270.00	302.00	-	302.00
643300	WASTE DISPOSAL EXP (CUR)	6,235.00	4,000.00	2,235.00	8,482.00	22,500.00	(14,008.00)	11,520.00	4,000.00	7,520.00
643310	AMORT WASTE DISPOSAL EXP	6,960.00	-	6,960.00	6,960.00	-	6,960.00	6,960.00	-	6,960.00
644000	WT RENTS	75.00	-	75.00	77.00	-	77.00	105.00	-	105.00
650000	OR MN WT SUPR & ENG	3,408.00	-	3,408.00	5,462.00	-	5,462.00	5,259.00	-	5,259.00
650000	OR MN WT SUPR & ENG	5,804.00	-	5,804.00	5,652.00	-	5,652.00	5,110.00	-	5,110.00
651100	OR MN WT STRUCT & IMP MAT	2,629.00	-	2,629.00	2,629.00	-	2,629.00	3,441.00	-	3,441.00
651100	OR MN WT STRUCT & IMP MAT	28,239.00	22,335.00	5,904.00	388.00	9,592.00	(9,204.00)	3,578.00	2,076.00	1,502.00
651120	AMORT DEF EXP WT STRUCT	12,149.00	-	12,149.00	12,149.00	-	12,149.00	12,149.00	-	12,149.00
652100	OR MN GENERAL WT EQPT MAT	-	-	-	-	-	-	-	-	-
660000	T&D OPERATION SUPER & ENG	-	-	-	-	-	-	-	-	-
660000	T&D OPERATION SUPER & ENG	-	-	-	-	-	-	138.00	-	138.00
661200	STORAGE FACILITIES LABOR	57,094.00	-	57,094.00	38,870.00	-	38,870.00	40,573.00	-	40,573.00
661200	STORAGE FACILITIES LABOR	6,932.00	-	6,932.00	8,756.00	-	8,756.00	9,065.00	-	9,065.00
662100	T&D LINES EXPENSE	4,926.00	-	4,926.00	8,203.00	-	8,203.00	15,239.00	-	15,239.00
662100	T&D LINES EXPENSE	-	-	-	440.00	-	440.00	143.00	-	143.00
662100	T&D LINES EXPENSE	1,258.00	-	1,258.00	2,287.00	-	2,287.00	2,143.00	-	2,143.00
662200	T&D LINES LABOR	34,729.00	-	34,729.00	37,955.00	-	37,955.00	34,231.00	-	34,231.00
662200	T&D LINES LABOR	-	-	-	-	-	-	-	-	-
663300	MISC METER EXPENSES	2,903.00	-	2,903.00	5,863.00	-	5,863.00	8,007.00	-	8,007.00
665300	MISC T&D EXPENSES-CURRENT	565.00	-	565.00	892.00	-	892.00	792.00	-	792.00
665300	MISC T&D EXPENSES-CURRENT	2,566.00	-	2,566.00	3,058.00	-	3,058.00	3,679.00	-	3,679.00
665300	MISC T&D EXPENSES-CURRENT	943.00	-	943.00	538.00	-	538.00	943.00	-	943.00
665300	MISC T&D EXPENSES-CURRENT	136.00	-	136.00	203.00	-	203.00	445.00	-	445.00
665300	MISC T&D EXPENSES-CURRENT	10.00	-	10.00	194.00	-	194.00	10.00	-	10.00
665300	MISC T&D EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
665300	MISC T&D EXPENSES-CURRENT	1,535.00	-	1,535.00	2,141.00	-	2,141.00	2,159.00	-	2,159.00
666000	T&D RENTS	-	-	-	100.00	-	100.00	3,934.00	-	3,934.00
666000	T&D RENTS	918.00	-	918.00	-	-	-	-	-	-
667100	MISC SEWER T & D EXP	817.00	-	817.00	240.00	-	240.00	160.00	-	160.00
670000	OR MN T&D SUPR & ENG	471.00	-	471.00	903.00	-	903.00	615.00	-	615.00
670000	OR MN T&D SUPR & ENG	1,550.00	-	1,550.00	2,750.00	-	2,750.00	2,768.00	-	2,768.00
671100	OR MN T&D STRUCT & IMP-MAT	-	27,073.00	(27,073.00)	-	28,854.00	(28,854.00)	-	73,294.00	(73,294.00)
671100	OR MN T&D STRUCT & IMP-MAT	9,161.00	-	9,161.00	12,885.00	-	12,885.00	18,033.00	-	18,033.00
671200	OR MN T&D STRUCT & IMP-LAB	17.00	-	17.00	181.00	-	181.00	142.00	-	142.00
672120	AMORT DEF EXP RES & STAND	16,636.00	-	16,636.00	16,636.00	-	16,636.00	16,636.00	-	16,636.00
673100	OR MN T&D MAINS MAT	-	-	-	-	-	-	-	-	-
673200	OR MN T&D MAINS LAB	19,196.00	-	19,196.00	31,950.00	-	31,950.00	16,373.00	-	16,373.00
673200	OR MN T&D MAINS LAB	-	-	-	-	-	-	-	-	-
675200	OR MN SERVICES LAB	18,752.00	-	18,752.00	23,360.00	-	23,360.00	23,598.00	-	23,598.00
676200	OR MN METERS LAB	1,326.00	-	1,326.00	2,792.00	-	2,792.00	2,533.00	-	2,533.00
677200	OR MN HYDRANTS LAB	3,431.00	-	3,431.00	8,648.00	-	8,648.00	6,374.00	-	6,374.00
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	-	-	-
678100	OR MN OTHER T&D PLANT MAT	1,354.00	252.00	1,102.00	3,366.00	417.00	2,949.00	7,119.00	1,463.00	5,656.00
678100	OR MN OTHER T&D PLANT MAT	(13,245.00)	-	(13,245.00)	-	-	-	-	-	-
678200	OR MN OTHER T&D PLANT LAB	1,179.00	-	1,179.00	755.00	-	755.00	562.00	-	562.00
902200	METER READING LABOR	35,082.00	-	35,082.00	43,708.00	-	43,708.00	44,475.00	-	44,475.00
903100	CONTRACT & ORDERS EXPENS	1,271.00	15,393.00	(14,122.00)	518.00	15,224.00	(14,706.00)	10,163.00	15,458.00	(5,296.00)
903200	CONTRACTS & ORDERS LABOR	19,330.00	-	19,330.00	10,894.00	-	10,894.00	13,435.00	-	13,435.00
903200	CONTRACTS & ORDERS LABOR	14,394.00	-	14,394.00	13,917.00	-	13,917.00	14,403.00	-	14,403.00
903200	CONTRACTS & ORDERS LABOR	25,279.00	-	25,279.00	27,956.00	-	27,956.00	25,184.00	-	25,184.00
903300	COLLECTING EXPENSES	12,094.00	-	12,094.00	914.00	-	914.00	29,831.00	-	29,831.00
903300	COLLECTING EXPENSES	(99.00)	-	(99.00)	40.00	-	40.00	(45.00)	-	(45.00)
903300	COLLECTING EXPENSES	3,499.00	-	3,499.00	4,225.00	-	4,225.00	366.00	-	366.00
903520	BILLING & ACCTNG OTH EXP	24,997.00	-	24,997.00	(5,972.00)	-	(5,972.00)	2,695.00	-	2,695.00

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AWW	DESC	2003 January Actual	2003 January Budget	Variance	2003 February Actual	2003 February Budget	Variance	2003 March Actual	2003 March Budget	Variance
928400	AMORT EXP RATE PROCEEDING	2,043.00	-	2,043.00	2,043.00	-	2,043.00	2,043.00	-	2,043.00
930130	OTHER GENERAL EXPENSE	-	71,226.00	(71,226.00)	-	87,395.00	(87,395.00)	-	108,476.00	(108,476.00)
930130	OTHER GENERAL EXPENSE	693.00	-	693.00	905.00	-	905.00	655.00	-	655.00
930130	OTHER GENERAL EXPENSE	-	-	-	-	-	-	-	-	-
930130	OTHER GENERAL EXPENSE	7,841.00	-	7,841.00	7,701.00	-	7,701.00	89,257.00	-	89,257.00
930200	AMORTIZE MISC CHARGES	13,417.00	-	13,417.00	13,417.00	-	13,417.00	13,417.00	-	13,417.00
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	675.00	1,200.00	(525.00)	-	-	-	-	200.00	(200.00)
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	396.00	-	396.00	2,185.00	-	2,185.00	(2,261.00)	-	(2,261.00)
930260	MEALS & TRAVEL EXPENSES-TAXABL	722.00	-	722.00	369.00	-	369.00	1,151.00	-	1,151.00
930270	DONATIONS-ILL	-	-	-	-	-	-	-	-	-
930300	RESEARCH & DEV EXP	-	-	-	-	-	-	-	23,484.00	(23,484.00)
930510	LOBBYING EXPENSES	684.00	-	684.00	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	19,228.00	(19,228.00)	-	32,717.00	(32,717.00)	-	31,756.00	(31,756.00)
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	7.00	-	7.00
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	482.00	-	482.00
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	451.00	-	451.00
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	38,781.00	-	38,781.00	22,049.00	-	22,049.00	56,437.00	-	56,437.00
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	2,285.00	(2,285.00)	-	2,804.00	(2,804.00)	-	3,481.00	(3,481.00)
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930850	MISC GEN EXP-DIRECTORS FEES	-	-	-	600.00	-	600.00	-	-	-
930850	MISC GEN EXP-DIRECTORS FEES	-	5,000.00	(5,000.00)	-	-	-	-	-	-
930850	MISC GENERAL EXP-DIRECTORS FEES	-	-	-	-	-	-	-	-	-
930880	MISC GEN EXP-COMPANY DUES	66.00	215.00	(149.00)	-	240.00	(240.00)	-	240.00	(240.00)
930880	MISC GEN EXP-COMPANY DUES	-	-	-	-	-	-	-	-	-
930880	MISC GEN EXP-COMPANY DUES	-	-	-	-	-	-	19,799.00	18,000.00	1,799.00
930890	MISC GEN EXP-OTHER	4,546.00	5,100.00	(554.00)	1,757.00	8,800.00	(7,043.00)	7,083.00	8,600.00	(1,517.00)
930900	TAX PENALTY	-	-	-	-	-	-	-	-	-
931000	ADM & GENERAL RENTS	-	1,413.00	(1,413.00)	-	1,528.00	(1,528.00)	-	13,131.00	(13,131.00)
931000	ADM & GENERAL RENTS	-	-	-	-	-	-	-	-	-
931000	ADM & GENERAL RENTS	-	4,875.00	(4,875.00)	-	5,075.00	(5,075.00)	-	4,625.00	(4,625.00)
931000	ADM & GENERAL RENTS	2,756.00	-	2,756.00	2,154.00	-	2,154.00	1,838.00	-	1,838.00
932700	OR MN A&G MISC PROPTY MAT	380.00	-	380.00	3,216.00	-	3,216.00	1,929.00	-	1,929.00

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AWW	DESC	2003 April Actual	2003 April Budget	Variance	2003 May Actual	2003 May Budget	Variance	2003 June Actual	2003 June Budget	Variance
40320	DEPR EXPENSE-CONTRIBUTIONS	-	-	-	-	-	-	-	-	-
403000	DEPRECIATION EXPENSE	474,922.00	442,749.00	32,173.00	472,901.00	433,168.00	39,733.00	478,426.00	553,039.00	(74,613.00)
403000	DEPRECIATION EXPENSE	(236.00)	-	(236.00)	(314.00)	-	(314.00)	(393.00)	-	(393.00)
404430	AMORT REG ASSET - AFUDC	2,144.00	-	2,144.00	2,144.00	-	2,144.00	2,144.00	-	2,144.00
405000	AMORT UT FLT ACQ ADJUST	1,801.00	1,088.00	713.00	1,801.00	1,088.00	713.00	1,801.00	1,088.00	713.00
407000	AMORT PROPERTY LOSSES	54,333.00	54,332.00	1.00	54,333.00	54,332.00	1.00	54,333.00	54,332.00	1.00
408000	OTHER GENERAL TAXES	4,024.00	1,300.00	2,724.00	-	-	-	-	-	-
408100	REAL & PERSON PROP TAXES	147,231.00	134,218.00	12,913.00	147,231.00	131,213.00	16,018.00	147,231.00	167,238.00	(20,007.00)
408110	GROSS INC & RECPTS TAXES	6,906.00	6,906.00	-	6,906.00	6,906.00	-	6,906.00	6,906.00	-
408140	FEDERAL UNEMPLMNT TXS	71.00	36,563.00	(36,492.00)	7.00	35,051.00	(35,044.00)	(165.00)	43,220.00	(43,415.00)
408160	FICA	31,673.00	-	31,673.00	30,378.00	-	30,378.00	45,383.00	-	45,383.00
408180	STATE UNEMPLMNT TXS	117.00	-	117.00	12.00	-	12.00	89.00	-	89.00
409100	SIT-CURRENT	(8,795.00)	93,941.00	(102,736.00)	46,042.00	78,171.00	(32,129.00)	35,428.00	34,818.00	610.00
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409150	FIT-CURRENT	(51,964.00)	230,567.00	(282,531.00)	189,651.00	169,181.00	20,470.00	107,849.00	434.00	107,415.00
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409210	SIT-OTH INC & DED-REG	4,230.00	(3,434.00)	7,664.00	(2,333.00)	(2,365.00)	32.00	(2,465.00)	(2,924.00)	459.00
409220	FIT-OTH INC & DED-REG	19,145.00	(13,366.00)	32,511.00	(8,635.00)	(9,205.00)	(430.00)	(7,506.00)	(11,382.00)	3,876.00
410400	DEF SIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410400	DEF SIT-REG ASSET/LIAB	3,212.00	-	3,212.00	4,982.00	-	4,982.00	4,982.00	-	4,982.00
410400	DEF SIT-REG ASSET/LIAB	(2,164.00)	-	(2,164.00)	(1,809.00)	-	(1,809.00)	(1,809.00)	-	(1,809.00)
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	10,923.00	-	10,923.00	-	-	-	-	-	-
410600	DEF SIT-OTHER	48,098.00	-	48,098.00	13,752.00	-	13,752.00	8,009.00	-	8,009.00
410650	DEF SIT-CURRENT	-	3,761.00	(3,761.00)	-	12,839.00	(12,839.00)	-	19,382.00	(19,382.00)
410700	DEF FIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410700	DEF FIT-REG ASSET/LIAB	12,502.00	-	12,502.00	19,390.00	-	19,390.00	19,390.00	-	19,390.00
410700	DEF FIT-REG ASSET/LIAB	(16,013.00)	-	(16,013.00)	(13,385.00)	-	(13,385.00)	(13,385.00)	-	(13,385.00)
410900	DEF FIT-OTHER	-	-	-	-	-	-	-	-	-
410900	DEF FIT-OTHER	338,027.00	-	338,027.00	-	-	-	-	-	-
410900	DEF FIT-OTHER	(85,871.00)	-	(85,871.00)	47,304.00	-	47,304.00	65,691.00	-	65,691.00
410950	DEF FIT-CURRENT	-	140,785.00	(140,785.00)	-	177,597.00	(177,597.00)	-	209,098.00	(209,098.00)
410950	DEF FIT-CURRENT	-	-	-	-	-	-	-	-	-
412120	ITC CURRENT/DEFERRED	-	(5,313.00)	5,313.00	-	(5,940.00)	5,940.00	-	(6,320.00)	6,320.00
412210	ITC RESTORED - 3%	(860.00)	-	(860.00)	(719.00)	-	(719.00)	(719.00)	-	(719.00)
412220	ITC RESTORED - 4%	(709.00)	-	(709.00)	(592.00)	-	(592.00)	(592.00)	-	(592.00)
412230	ITC RESTORED - 10%	(7,962.00)	-	(7,962.00)	(6,655.00)	-	(6,655.00)	(6,655.00)	-	(6,655.00)
415100	M&J REVENUES-OUTSIDE	(39,657.00)	-	(39,657.00)	(37,440.00)	-	(37,440.00)	(101,836.00)	-	(101,836.00)
415110	M&J REVENUES-INSIDE	-	-	-	-	-	-	-	-	-
416100	M&J EXPENSES-OUTSIDE	21,982.00	-	21,982.00	43,998.00	-	43,998.00	44,174.00	-	44,174.00
416110	M&J EXPENSES-INSIDE	3,363.00	-	3,363.00	13,579.00	-	13,579.00	14,517.00	-	14,517.00
417220	NON-UT OPER-IN-EXPENSES	441.00	-	441.00	876.00	-	876.00	989.00	-	989.00
419300	INT OTHER SECURITIES-OUT	-	-	-	-	-	-	-	-	-
420100	AFUDC - EQUITY	(39,847.00)	(30,523.00)	(9,324.00)	(41,123.00)	(34,230.00)	(6,893.00)	(40,942.00)	(37,298.00)	(3,644.00)
420210	AFUDC - DEBT	(19,013.00)	(14,560.00)	(4,453.00)	(19,622.00)	(16,328.00)	(3,294.00)	(19,536.00)	(17,792.00)	(1,744.00)
422000	GAINS-LOSSES DISP PROP	-	-	-	-	-	-	-	-	-
422000	GAINS-LOSSES DISP PROP	-	-	-	-	-	-	-	-	-
425300	AMORT PREFERRED STOCK EXP	64.00	64.00	-	64.00	64.00	-	(321.00)	64.00	(385.00)
425300	AMORT PREFERRED STOCK EXP	-	-	-	-	-	-	385.00	-	385.00
426100	DONATIONS	1,340.00	13,350.00	(12,010.00)	16,573.00	16,100.00	473.00	26,550.00	24,000.00	2,550.00
426160	OTHER LOBBYING EXPENSES	9,232.00	-	9,232.00	9,035.00	-	9,035.00	5,000.00	-	5,000.00
426200	OTHER INCOME DEDUCTIONS	1,100.00	28,272.00	(27,172.00)	(15,000.00)	12,565.00	(27,565.00)	8,433.00	11,445.00	(3,012.00)
426410	NON-OPER EMPLOYEE EXP	1,958.00	-	1,958.00	-	-	-	-	-	-
426420	NON-OPER EMPLOYEE EXP - TAXABL	1,958.00	-	1,958.00	-	-	-	-	-	-
427100	INTEREST LTD-OUT-REG	257,571.00	344,671.00	(87,100.00)	257,571.00	336,701.00	(79,130.00)	257,571.00	429,145.00	(171,574.00)
427100	INTEREST LTD-OUT-REG	113,000.00	-	113,000.00	113,000.00	-	113,000.00	113,000.00	-	113,000.00
427120	INTEREST LTD - INSIDE	-	-	-	-	-	-	-	-	-
428000	AMORT DEBT DISCOUNT & EXP	6,545.00	6,495.00	50.00	6,545.00	6,495.00	50.00	5,761.00	6,495.00	(734.00)
428000	AMORT DEBT DISCOUNT & EXP	-	-	-	-	-	-	-	-	-
431100	INTEREST ON BANK DEBT	15,488.00	19,829.00	(4,341.00)	15,412.00	19,165.00	(3,753.00)	19,078.00	24,987.00	(5,919.00)
431200	OTHER INTEREST EXPENSE	-	-	-	-	-	-	-	-	-
433100	INTEREST ON BANK DEBT	-	-	-	-	-	-	-	-	-
437100	DIV DEC PREF STK-OUTSIDE	44,336.00	44,336.00	-	44,336.00	44,336.00	-	(170,968.00)	44,336.00	(215,334.00)
437100	DIV DEC PREF STK-OUTSIDE	-	-	-	-	-	-	215,334.00	-	215,334.00
438200	DIV DEC COMMON STK - IN	956,109.00	-	956,109.00	-	-	-	454,543.00	624,817.00	(170,274.00)
461000	DOMESTIC SEWER SERV BILLED	(1,652.00)	(1,718.00)	66.00	(1,696.00)	(1,621.00)	(75.00)	(1,580.00)	(1,898.00)	318.00
461000	DOMESTIC SEWER SERV BILLED	(333.00)	(609.00)	276.00	(288.00)	(355.00)	67.00	(340.00)	(373.00)	33.00
461100	RES SALES BILLED METERED	(1,538,575.00)	(1,606,701.00)	68,126.00	(1,728,424.00)	(1,819,228.00)	92,804.00	(2,061,079.00)	(2,459,819.00)	398,740.00
461110	RES SALES UNBILL METERED	(179,863.00)	(517,814.00)	337,951.00	(219,468.00)	(224,548.00)	5,080.00	240,646.00	475,168.00	(234,522.00)
461130	DOMESTIC SEWER SERV UNBILLED	-	(125.00)	125.00	-	55.00	-	(55.00)	-	(2.00)
461130	DOMESTIC SEWER SERV UNBILLED	-	(183.00)	183.00	-	325.00	-	(325.00)	-	(27.00)
461200	COM SALES BILLED METERED	(833,080.00)	(782,971.00)	(50,109.00)	(821,832.00)	(924,953.00)	103,121.00	(945,672.00)	(1,084,383.00)	138,711.00
461210	COM SALES UNBILL METERED	(88,745.00)	(168,903.00)	80,158.00	(11,188.00)	(57,616.00)	46,427.00	(11,809.00)	75,893.00	(87,702.00)
461300	IND SALES BILLED METERED	(118,113.00)	(127,365.00)	9,252.00	(11,526.00)	(126,621.00)	15,095.00	(116,297.00)	(142,337.00)	26,040.00
461310	IND SALES UNBILL METERED	9,956.00	9,412.00	544.00	3,498.00	3,498.00	-	(23,303.00)	(23,303.00)	-
461400	MISC SALES BILLED METERED	(383.00)	(509.00)	126.00	(1,347.00)	(1,268.00)	(79.00)	(2,924.00)	(787.00)	(2,137.00)
462000	PRIV FIR PROT SER BILLED	(70,372.00)	(69,541.00)	(831.00)	(70,085.00)	(69,705.00)	(380.00)	(69,594.00)	(69,849.00)	255.00
462110	INDUST WASTE SER UNBILL	-	(2.00)	2.00	-	(100.00)	-	100.00	-	(128.00)
462210	INDUSTRIAL WASTE SERVICE	(285.00)	(470.00)	185.00	(348.00)	(600.00)	252.00	(353.00)	(500.00)	147.00
463000	PUB FIRE PROT SER BILLED	(151,975.00)	(150,109.00)	(1,866.00)	(152,073.00)	(150,301.00)	(1,772.00)	(153,304.00)	(150,469.00)	(2,835.00)
464200	PUB AUTH SLS BILLED METRD	(239,574.00)	(211,087.00)	(28,487.00)	(242,022.00)	(225,595.00)	(16,427.00)	(281,079.00)	(340,285.00)	59,206.00
464210	PUB AUTH SLS UNBILL METRD	(25,611.00)	(38,894.00)	13,283.00	(32,914.00)	(56,432.00)	23,518.00	17,309.00	49,484.00	(32,175.00)
465000	SALES FOR RESALE BILLED	(59,257.00)	(72,697.00)	13,440.00	(67,615.00)	(74,424.00)	6,809.00	(63,345.00)	(84,787.00)	21,442.00
466100	SALES FOR RESALE UNBILL	5,104.00	5,104.00	-	545.00	-	-	(27,292.00)	-	27,292.00
471100	RECONNECTION CHARGES	(14,539.00)	(15,912.00)	1,373.00	(16,389.00)	(15,912.00)	(477.00)	(16,628.00)	(15,912.00)	284.00
471200	OTHER MISC SERV REVENUES	(2,569.00)	(4,251.00)	1,682.00	(4,247.00)	(4,251.00)	4.00	(5,397.00)	(4,251.00)	(1,146.00)
471200	OTHER MISC SERV REVENUES	-	-	-	164.00	-	-	(75.00)	-	(75.00)

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AWW	DESC	2003 April Actual	2003 April Budget	Variance	2003 May Actual	2003 May Budget	Variance	2003 June Actual	2003 June Budget	Variance
603100	MISCELLANEOUS SS EXPENSES	-	-	-	55.00	-	55.00	-	-	-
603100	MISCELLANEOUS SS EXPENSES	15,250.00	4,481.00	10,769.00	3,371.00	3,245.00	126.00	1,335.00	4,559.00	(3,224.00)
603100	MISCELLANEOUS SS EXPENSES	234.00	-	234.00	857.00	-	857.00	1,151.00	-	1,151.00
603100	MISCELLANEOUS SS EXPENSES	-	-	-	-	-	-	-	-	-
603100	MISCELLANEOUS SS EXPENSES	66.00	-	66.00	2,811.00	-	2,811.00	604.00	-	604.00
603100	MISCELLANEOUS SS EXPENSES	-	-	-	691.00	-	691.00	224.00	-	224.00
603100	MISCELLANEOUS SS EXPENSES	88.00	-	88.00	2,181.00	-	2,181.00	78.00	-	78.00
610000	SS ORDNY MAINT SUPR & ENG	63,593.00	-	63,593.00	52,628.00	-	52,628.00	1,250.00	-	1,250.00
610000	SS ORDNY MAINT SUPR & ENG	-	-	-	-	-	-	146.00	-	146.00
611100	OR MN SS STRUCT & IMP MAT	5,779.00	-	5,779.00	70,997.00	-	70,997.00	7,055.00	-	7,055.00
613120	AMORT DEF EXP LAK RIV & OTH	2,479.00	-	2,479.00	2,479.00	-	2,479.00	2,479.00	-	2,479.00
614120	AMORT DEF EXP WELLS & SPR	-	33,560.00	(33,560.00)	-	33,560.00	(33,560.00)	-	33,560.00	(33,560.00)
617100	OR MN MISC WAT SS PLT MAT	-	-	-	-	-	-	-	-	-
617100	OR MN MISC WAT SS PLT MAT	-	-	-	-	-	-	33.00	-	33.00
620200	PUMP OPER SUP & ENG ELEC	-	-	-	-	-	-	-	-	-
622100	POWER PRODUCTION EXP	-	-	-	-	-	-	-	-	-
623110	POWER PURCH FOR PUMP ELEC	10,991.00	23,368.00	(12,477.00)	12,208.00	24,106.00	(11,898.00)	12,446.00	33,224.00	(20,778.00)
623210	FUEL PURCH FOR PUMP OTHER	-	106,450.00	(106,450.00)	-	115,384.00	(115,384.00)	-	151,368.00	(151,368.00)
623210	FUEL PURCH FOR PUMP OTHER	135,280.00	-	135,280.00	148,014.00	-	148,014.00	150,329.00	-	150,329.00
623210	FUEL PURCH FOR PUMP OTHER	-	-	-	6.00	-	6.00	12.00	-	12.00
624100	PUMPING EXPENSE	-	-	-	-	-	-	-	-	-
624200	PUMPING LABOR ELECTRIC	-	-	-	-	-	-	-	-	-
624500	PUMPING EXPENSES ELECTRIC	-	-	-	-	-	-	-	-	-
624500	PUMPING EXPENSES ELECTRIC	-	3,185.00	(3,185.00)	-	3,185.00	(3,185.00)	-	3,435.00	(3,435.00)
626500	MISC PUMPING EXP ELECTRIC	78.00	-	78.00	1,319.00	-	1,319.00	977.00	-	977.00
630200	OR MN PUMP SUP & ENG ELEC	5,167.00	-	5,167.00	4,660.00	-	4,660.00	5,931.00	-	5,931.00
630200	OR MN PUMP SUP & ENG ELEC	-	-	-	-	-	-	437.00	-	437.00
633200	OR MN PUMP EQPT MAT OTHER	-	-	-	-	-	-	-	-	-
633200	OR MN PUMP EQPT MAT ELEC	6,621.00	-	6,621.00	39,099.00	-	39,099.00	9,270.00	-	9,270.00
640000	WT OPERATION SUPERV & ENG	39,543.00	-	39,543.00	37,362.00	-	37,362.00	57,322.00	-	57,322.00
641100	GENERAL CHEMICALS	76,273.00	72,453.00	3,820.00	116,129.00	79,525.00	36,604.00	129,972.00	109,427.00	20,545.00
641100	GENERAL CHEMICALS	5,205.00	7,637.00	(2,431.00)	10,481.00	7,637.00	2,844.00	7,675.00	7,637.00	38.00
642100	GENERAL WT LABOR	62,018.00	-	62,018.00	64,184.00	-	64,184.00	94,288.00	-	94,288.00
642300	GENERAL WT EXPENSES	1,354.00	-	1,354.00	765.00	-	765.00	2,713.00	-	2,713.00
642300	GENERAL WT EXPENSES	12,308.00	-	12,308.00	6,687.00	-	6,687.00	8,190.00	-	8,190.00
642300	GENERAL WT EXPENSES	-	-	-	-	-	-	-	-	-
642300	GENERAL WT EXPENSES	370.00	-	370.00	440.00	-	440.00	410.00	-	410.00
642300	GENERAL WT EXPENSES	8,637.00	4,543.00	4,094.00	4,986.00	13,023.00	(8,037.00)	8,582.00	4,514.00	4,068.00
642300	GENERAL WT EXPENSES	93.00	-	93.00	397.00	-	397.00	328.00	-	328.00
642300	GENERAL WT EXPENSES	-	-	-	-	-	-	510.00	-	510.00
643100	MISC WT EXPENSES-CURRENT	-	-	-	166.00	-	166.00	90.00	-	90.00
643100	MISC WT EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
643100	MISC WT EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
643100	MISC WT EXPENSES-CURRENT	860.00	-	860.00	1,043.00	-	1,043.00	2,840.00	-	2,840.00
643100	MISC WT EXPENSES-CURRENT	431.00	-	431.00	431.00	-	431.00	404.00	-	404.00
643100	MISC WT EXPENSES-CURRENT	341.00	-	341.00	581.00	-	581.00	-	-	-
643100	MISC WT EXPENSES-CURRENT	190.00	-	190.00	296.00	-	296.00	295.00	-	295.00
643300	WASTE DISPOSAL EXP (CUR)	775.00	22,500.00	(21,725.00)	6,328.00	4,000.00	2,328.00	6,662.00	22,500.00	(15,838.00)
643310	AMORT WASTE DISPOSAL EXP	6,960.00	6,960.00	-	6,960.00	6,960.00	-	6,960.00	6,960.00	-
644000	WT RENTS	51.00	-	51.00	74.00	-	74.00	101.00	-	101.00
650000	OR MN WT SUPR & ENG	5,135.00	-	5,135.00	3,827.00	-	3,827.00	6,581.00	-	6,581.00
650000	OR MN WT SUPR & ENG	6,314.00	-	6,314.00	5,350.00	-	5,350.00	7,744.00	-	7,744.00
651100	OR MN WT STRUCT & IMP MAT	271.00	-	271.00	3,744.00	-	3,744.00	3,647.00	-	3,647.00
651100	OR MN WT STRUCT & IMP MAT	2,155.00	305.00	1,850.00	1,246.00	413.00	833.00	1,500.00	354.00	1,146.00
651120	AMORT DEF EXP WT STRUCT	12,149.00	-	12,149.00	12,149.00	-	12,149.00	12,149.00	-	12,149.00
652100	OR MN GENERAL WT EQPT MAT	-	-	-	-	-	-	-	-	-
660000	T&D OPERATION SUPER & ENG	-	-	-	-	-	-	145.00	-	145.00
660000	T&D OPERATION SUPER & ENG	32,814.00	-	32,814.00	27,385.00	-	27,385.00	54,734.00	-	54,734.00
661200	STORAGE FACILITIES LABOR	10,021.00	-	10,021.00	11,792.00	-	11,792.00	17,154.00	-	17,154.00
662100	T&D LINES EXPENSE	5,920.00	-	5,920.00	8,891.00	-	8,891.00	13,552.00	-	13,552.00
662100	T&D LINES EXPENSE	-	-	-	-	-	-	-	-	-
662100	T&D LINES EXPENSE	2,847.00	-	2,847.00	1,444.00	-	1,444.00	1,932.00	-	1,932.00
662200	T&D LINES LABOR	26,929.00	-	26,929.00	48,899.00	-	48,899.00	63,857.00	-	63,857.00
662200	T&D LINES LABOR	-	-	-	-	-	-	-	-	-
663300	MISC METER EXPENSES	6,503.00	-	6,503.00	3,667.00	-	3,667.00	2,898.00	-	2,898.00
665300	MISC T&D EXPENSES-CURRENT	767.00	-	767.00	875.00	-	875.00	488.00	-	488.00
665300	MISC T&D EXPENSES-CURRENT	2,511.00	-	2,511.00	1,522.00	-	1,522.00	760.00	-	760.00
665300	MISC T&D EXPENSES-CURRENT	538.00	-	538.00	538.00	-	538.00	538.00	-	538.00
665300	MISC T&D EXPENSES-CURRENT	601.00	-	601.00	280.00	-	280.00	-	-	-
665300	MISC T&D EXPENSES-CURRENT	10.00	-	10.00	10.00	-	10.00	10.00	-	10.00
665300	MISC T&D EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
666000	T&D RENTS	1,840.00	-	1,840.00	2,231.00	-	2,231.00	2,113.00	-	2,113.00
666000	T&D RENTS	577.00	-	577.00	100.00	-	100.00	405.00	-	405.00
666000	T&D RENTS	970.00	-	970.00	-	-	-	296.00	-	296.00
667100	MISC SEWER T & D EXP	-	-	-	691.00	-	691.00	353.00	-	353.00
670000	OR MN T&D SUPR & ENG	2,084.00	-	2,084.00	1,868.00	-	1,868.00	1,123.00	-	1,123.00
670000	OR MN T&D SUPR & ENG	1,310.00	-	1,310.00	1,798.00	-	1,798.00	1,903.00	-	1,903.00
671100	OR MN T&D STRUCT & IMP-MAT	-	73,067.00	(73,067.00)	-	181,484.00	(181,484.00)	-	83,496.00	(83,496.00)
671100	OR MN T&D STRUCT & IMP-MAT	25,664.00	-	25,664.00	28,700.00	-	28,700.00	61,181.00	-	61,181.00
671200	OR MN T&D STRUCT & IMP-LAB	220.00	-	220.00	60.00	-	60.00	203.00	-	203.00
672120	AMORT DEF EXP RES & STAND	16,636.00	-	16,636.00	16,636.00	-	16,636.00	16,636.00	-	16,636.00
673100	OR MN T&D MAINS MAT	-	-	-	-	-	-	-	-	-
673200	OR MN T&D MAINS LAB	18,565.00	-	18,565.00	20,126.00	-	20,126.00	28,887.00	-	28,887.00
673200	OR MN T&D MAINS LAB	-	-	-	-	-	-	-	-	-
675200	OR MN SERVICES LAB	24,713.00	-	24,713.00	21,360.00	-	21,360.00	29,275.00	-	29,275.00
676200	OR MN METERS LAB	3,984.00	-	3,984.00	2,707.00	-	2,707.00	3,546.00	-	3,546.00
677200	OR MN HYDRANTS LAB	6,211.00	-	6,211.00	4,104.00	-	4,104.00	13,874.00	-	13,874.00
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	-	-	-
678100	OR MN OTHER T&D PLANT MAT	8,337.00	1,247.00	5,090.00	3,621.00	1,946.00	1,675.00	8,265.00	2,693.00	5,572.00
678100	OR MN OTHER T&D PLANT MAT	-	-	-	17,604.00	-	17,604.00	-	-	-
678200	OR MN OTHER T&D PLANT LAB	663.00	-	663.00	212.00	-	212.00	1,068.00	-	1,068.00
902200	METER READING LABOR	45,754.00	-	45,754.00	35,217.00	-	35,217.00	51,244.00	-	51,244.00
903100	CONTRACT & ORDERS EXPENS	5,534.00	15,203.00	(9,669.00)	3,073.00	15,182.00	(12,109.00)	9,835.00	15,436.00	(5,601.00)
903200	CONTRACTS & ORDERS LABOR	20,282.00	-	20,282.00	12,028.00	-	12,028.00	19,806.00	-	19,806.00
903200	CONTRACTS & ORDERS LABOR	13,642.00	-	13,642.00	7,096.00	-	7,096.00	14,989.00	-	14,989.00
903200	CONTRACTS & ORDERS LABOR	26,301.00	-	26,301.00	24,201.00	-	24,201.00	39,562.00	-	39,562.00
903300	COLLECTING EXPENSES	6,605.00	-	6,605.00	1,019.00	-	1,019.00	15,230.00	-	15,230.00
903300	COLLECTING EXPENSES	-	-	-	(208.00)	-	(208.00)	(30.00)	-	(30.00)
903300	COLLECTING EXPENSES	1,063.00	-	1,063.00	2,322.00	-	2,322.00	969.00	-	969.00
903520	BILLING & ACCTNG OTH EXP	461.00	-	461.00	92.00	-	92.00	(219.00)	-	(219.00)

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AWW	DESC	2003 April Actual	2003 April Budget	Variance	2003 May Actual	2003 May Budget	Variance	2003 June Actual	2003 June Budget	Variance
928400	AMORT EXP RATE PROCEEDING	2,043.00	-	2,043.00	2,043.00	-	2,043.00	2,043.00	-	2,043.00
930130	OTHER GENERAL EXPENSE	-	85,570.00	(85,570.00)	-	83,591.00	(83,591.00)	-	106,542.00	(106,542.00)
930130	OTHER GENERAL EXPENSE	-	-	-	280.00	-	280.00	580.00	-	580.00
930130	OTHER GENERAL EXPENSE	-	-	-	-	-	-	-	-	-
930130	OTHER GENERAL EXPENSE	60,380.00	-	60,380.00	31,403.00	-	31,403.00	133,491.00	-	133,491.00
930200	AMORTIZE MISC CHARGES	13,417.00	-	13,417.00	13,417.00	-	13,417.00	13,417.00	-	13,417.00
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	200.00	(200.00)	-	-	-
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	319.00	-	319.00	786.00	-	786.00	2,101.00	-	2,101.00
930260	MEALS & TRAVEL EXPENSES-TAXABL	826.00	-	826.00	2,548.00	-	2,548.00	1,010.00	-	1,010.00
930270	DONATIONS-ILL	-	-	-	-	-	-	-	-	-
930300	RESEARCH & DEV EXP	-	2,516.00	(2,516.00)	-	-	-	-	-	-
930510	LOBBYING EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	24,911.00	(24,911.00)	-	24,434.00	(24,434.00)	-	31,078.00	(31,078.00)
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	23.00	-	23.00
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	260.00	-	260.00	191.00	-	191.00	-	-	-
930600	TRANSPORTATION EXPENSES	-	-	-	120.00	-	120.00	-	-	-
930600	TRANSPORTATION EXPENSES	26,035.00	-	26,035.00	38,454.00	-	38,454.00	32,380.00	-	32,380.00
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	25.00	-	25.00
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	2,746.00	(2,746.00)	-	2,682.00	(2,682.00)	-	3,419.00	(3,419.00)
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930850	MISC GEN EXP-DIRECTORS FEES	-	-	-	2,747.00	-	2,747.00	(200.00)	-	(200.00)
930850	MISC GEN EXP-DIRECTORS FEES	-	12,000.00	(12,000.00)	-	1,012.00	(1,012.00)	-	-	-
930850	MISC GENERAL EXP-DIRECTORS FEES	-	-	-	-	-	-	-	-	-
930880	MISC GEN EXP-COMPANY DUES	-	365.00	(365.00)	-	240.00	(240.00)	-	240.00	(240.00)
930880	MISC GEN EXP-COMPANY DUES	-	-	-	-	-	-	-	-	-
930880	MISC GEN EXP-COMPANY DUES	-	-	-	-	-	-	-	-	-
930880	MISC GEN EXP-COMPANY DUES	-	-	-	-	-	-	-	-	-
930890	MISC GEN EXP-OTHER	2,812.00	27,810.00	(24,998.00)	-	17,610.00	(17,610.00)	5,806.00	10,815.00	(5,009.00)
930900	TAX PENALTY	-	-	-	-	-	-	-	-	-
931000	ADM & GENERAL RENTS	-	1,313.00	(1,313.00)	-	1,713.00	(1,713.00)	-	1,413.00	(1,413.00)
931000	ADM & GENERAL RENTS	-	-	-	707.00	-	707.00	998.00	-	998.00
931000	ADM & GENERAL RENTS	-	4,575.00	(4,575.00)	-	5,550.00	(5,550.00)	-	5,075.00	(5,075.00)
931000	ADM & GENERAL RENTS	3,139.00	-	3,139.00	997.00	-	997.00	2,675.00	-	2,675.00
932700	OR MN A&G MISC PROPTY MAT	227.00	-	227.00	2,635.00	-	2,635.00	1,480.00	-	1,480.00

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AWW	DESC	2003 July Actual	2003 July Budget	Variance	2003 August Actual	2003 August Budget	Variance	2003 September Actual	2003 September Budget	Variance
40320	DEPR EXPENSE-CONTRIBUTIONS	-	-	-	-	-	-	-	-	-
403000	DEPRECIATION EXPENSE	475,929.00	433,946.00	41,983.00	478,820.00	436,901.00	41,919.00	480,610.00	562,059.00	(81,449.00)
403000	DEPRECIATION EXPENSE	(471.00)	-	(471.00)	(550.00)	-	(550.00)	(628.00)	-	(628.00)
404430	AMORT REG ASSET - AFUDC	2,144.00	-	2,144.00	2,144.00	-	2,144.00	-	-	2,144.00
406000	AMORT UT FLT ACQ ADJUST	1,801.00	1,088.00	713.00	1,801.00	1,088.00	713.00	1,801.00	1,088.00	713.00
407000	AMORT PROPERTY LOSSES	54,333.00	54,332.00	1.00	54,333.00	54,332.00	1.00	54,333.00	54,332.00	1.00
408030	OTHER GENERAL TAXES	-	-	-	-	-	-	-	-	900.00
408100	REAL & PERSON PROP TAXES	147,231.00	130,902.00	16,329.00	147,231.00	130,436.00	16,795.00	147,231.00	167,083.00	(19,852.00)
408110	GROSS INC & RECPTS TAXES	6,906.00	6,906.00	-	6,906.00	6,906.00	-	6,906.00	6,906.00	-
408140	FEDERAL UNEMPLMNT TXS	-	33,823.00	(33,823.00)	27.00	33,302.00	(33,275.00)	42.00	39,234.00	(39,192.00)
408160	FICA	23,824.00	-	23,824.00	28,955.00	-	(28,955.00)	29,711.00	-	29,711.00
408180	STATE UNEMPLMNT TXS	-	-	-	(870.00)	-	(870.00)	26.00	-	26.00
409100	SIT-CURRENT	27,548.00	124,401.00	(96,853.00)	353.00	165,620.00	(165,267.00)	229,860.00	9,950.00	219,910.00
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409150	FIT-CURRENT	107,448.00	349,131.00	(241,683.00)	(45,842.00)	509,573.00	(555,415.00)	913,372.00	(96,361.00)	1,009,733.00
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
408210	SIT-OTH INC & DED-REG	364.00	(1,258.00)	1,622.00	(4,350.00)	(1,997.00)	(2,353.00)	(3,394.00)	(1,998.00)	(1,396.00)
409220	FIT-OTH INC & DED-REG	1,378.00	(4,897.00)	6,275.00	(22,591.00)	(7,771.00)	(14,820.00)	(14,400.00)	(7,776.00)	(6,624.00)
410400	DEF SIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410400	DEF SIT-REG ASSET/LIAB	4,982.00	-	4,982.00	4,982.00	-	4,982.00	4,982.00	-	4,982.00
410400	DEF SIT-REG ASSET/LIAB	(1,809.00)	-	(1,809.00)	(1,809.00)	-	(1,809.00)	(1,809.00)	-	(1,809.00)
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	15,047.00	-	15,047.00	162,872.00	-	162,872.00	(182,489.00)	-	(182,489.00)
410650	DEF SIT-CURRENT	-	5,677.00	(5,677.00)	-	29,503.00	-	(29,503.00)	-	(10,508.00)
410700	DEF FIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410700	DEF FIT-REG ASSET/LIAB	19,390.00	-	19,390.00	19,390.00	-	19,390.00	19,390.00	-	19,390.00
410700	DEF FIT-REG ASSET/LIAB	(13,385.00)	-	(13,385.00)	(13,385.00)	-	(13,385.00)	(13,385.00)	-	(13,385.00)
410900	DEF FIT-OTHER	-	-	-	-	-	-	-	-	-
410900	DEF FIT-OTHER	-	-	-	-	-	-	-	-	-
410900	DEF FIT-OTHER	64,593.00	-	64,593.00	672,679.00	-	672,679.00	(721,767.00)	-	(721,767.00)
410950	DEF FIT-CURRENT	-	148,400.00	(148,400.00)	-	230,289.00	(230,289.00)	-	103,837.00	(103,837.00)
410950	DEF FIT-CURRENT	-	-	-	-	-	-	-	-	-
412120	ITC CURRENT/DEFERRED	-	(10,695.00)	10,695.00	-	(9,573.00)	9,573.00	-	(9,260.00)	9,260.00
412210	ITC RESTORED- 3%	(719.00)	-	(719.00)	(719.00)	-	(719.00)	(719.00)	-	(719.00)
412220	ITC RESTORED- 4%	(592.00)	-	(592.00)	(592.00)	-	(592.00)	(592.00)	-	(592.00)
412230	ITC RESTORED-10%	(6,655.00)	-	(6,655.00)	(6,655.00)	-	(6,655.00)	(6,655.00)	-	(6,655.00)
415100	M&J REVENUES-OUTSIDE	(39,930.00)	-	(39,930.00)	(7,848.00)	-	(7,848.00)	(13,675.00)	-	(13,675.00)
415110	M&J REVENUES-INSIDE	-	-	-	-	-	-	-	-	-
416100	M&J EXPENSES-OUTSIDE	5,411.00	-	5,411.00	9,954.00	-	9,954.00	7,078.00	-	7,078.00
416110	M&J EXPENSES-INSIDE	16,166.00	-	16,166.00	16,722.00	-	16,722.00	29,667.00	-	29,667.00
417220	NON-UT OPER-IN-EXPENSES	1,016.00	-	1,016.00	336.00	-	336.00	336.00	-	336.00
419300	INT OTHER SECURITIES-OUT	-	-	-	-	-	-	-	-	-
420100	AFUDC - EQUITY	(38,175.00)	(33,986.00)	(4,189.00)	(40,327.00)	(27,735.00)	(12,592.00)	(40,095.00)	(31,249.00)	(8,846.00)
420210	AFUDC - DEBT	(18,215.00)	(16,212.00)	(2,003.00)	(19,242.00)	(13,230.00)	(6,012.00)	(19,258.00)	(14,906.00)	(4,352.00)
422000	GAINS-LOSSES DISP PROP	-	-	-	-	-	-	-	-	-
422000	GAINS-LOSSES DISP PROP	(725.00)	-	(725.00)	-	-	-	-	-	-
425300	AMORT PREFERRED STOCK EXP	790.00	790.00	(790.00)	-	64.00	64.00	-	64.00	(64.00)
425300	AMORT PREFERRED STOCK EXP	790.00	-	790.00	64.00	-	64.00	64.00	-	64.00
426100	DONATIONS	8,810.00	5,750.00	3,060.00	11,250.00	7,500.00	3,750.00	29,147.00	12,250.00	16,897.00
426160	OTHER LOBBYING EXPENSES	9,000.00	-	9,000.00	5,000.00	-	5,000.00	13,063.00	-	13,063.00
426200	OTHER INCOME DEDUCTIONS	198.00	9,500.00	(9,302.00)	5,666.00	16,700.00	(11,034.00)	2,070.00	11,965.00	(9,895.00)
426410	NON-OPER EMPLOYEE EXP	-	-	-	-	-	-	150.00	-	150.00
426420	NON-OPER EMPLOYEE EXP - TAXABI	-	-	-	-	-	-	150.00	-	150.00
427100	INTEREST LTD-OUT-REG	257,571.00	335,905.00	(78,334.00)	257,571.00	334,709.00	(77,138.00)	257,571.00	428,746.00	(171,175.00)
427100	INTEREST LTD-OUT-REG	113,000.00	-	113,000.00	113,000.00	-	113,000.00	113,000.00	-	113,000.00
427120	INTEREST LTD - INSIDE	-	-	-	-	-	-	-	-	-
428000	AMORT DEBT DISCOUNT & EXP	6,822.00	6,495.00	127.00	6,545.00	6,495.00	50.00	6,545.00	6,495.00	50.00
428000	AMORT DEBT DISCOUNT & EXP	-	-	-	-	-	-	-	-	-
431100	INTEREST ON BANK DEBT	14,352.00	27,866.00	(13,514.00)	13,010.00	25,018.00	(12,008.00)	16,302.00	31,859.00	(15,557.00)
431200	OTHER INTEREST EXPENSE	-	-	-	-	-	-	-	-	-
433100	INTEREST ON BANK DEBT	-	-	-	-	-	-	-	-	-
437100	DIV DEC PREF STK-OUTSIDE	-	44,073.00	(44,073.00)	6,971.00	44,073.00	(37,102.00)	6,971.00	44,073.00	(37,102.00)
437100	DIV DEC PREF STK-OUTSIDE	44,336.00	-	44,336.00	37,029.00	-	37,029.00	-	37,029.00	-
438200	DIV DEC COMMON STK - IN	-	-	-	-	-	-	752,348.00	1,118,096.00	(365,748.00)
461000	DOMESTIC SEWER SERV BILLED	(1,717.00)	(1,638.00)	(79.00)	(1,737.00)	(1,674.00)	(63.00)	(2,036.00)	(1,818.00)	(218.00)
461000	DOMESTIC SEWER SERV BILLED	(367.00)	(235.00)	(132.00)	(257.00)	(498.00)	241.00	(318.00)	(111.00)	(207.00)
461100	RES SALES BILLED METERED	(1,811,075.00)	(2,067,409.00)	256,334.00	(1,889,448.00)	(1,895,194.00)	105,746.00	(2,390,402.00)	(2,512,125.00)	121,723.00
461110	RES SALES UNBILL METERED	55,837.00	(258,132.00)	313,969.00	(585,936.00)	(599,504.00)	3,568.00	629,106.00	954,051.00	(324,945.00)
461130	DOMESTIC SEWER SERV UNBILLED	-	40.00	(40.00)	-	100.00	(100.00)	-	166.00	(166.00)
461130	DOMESTIC SEWER SERV UNBILLED	-	69.00	(69.00)	-	(147.00)	147.00	-	237.00	(237.00)
461200	COM SALES BILLED METERED	(936,746.00)	(1,014,841.00)	78,095.00	(887,616.00)	(943,530.00)	55,914.00	(1,180,707.00)	(1,136,582.00)	(44,125.00)
461210	COM SALES UNBILL METERED	115,677.00	32,627.00	83,050.00	(330,766.00)	(353,387.00)	22,621.00	221,981.00	367,916.00	(145,935.00)
461300	IND SALES BILLED METERED	(124,583.00)	(143,792.00)	19,209.00	(137,816.00)	(137,773.00)	(43.00)	(155,586.00)	(149,858.00)	(5,728.00)
461310	IND SALES UNBILL METERED	19,049.00	19,049.00	-	(1,893.00)	8,274.00	(9,867.00)	(7,587.00)	(17,424.00)	9,837.00
461400	MISC SALES BILLED METERED	(2,327.00)	(834.00)	(1,493.00)	(1,922.00)	(912.00)	(1,010.00)	(1,537.00)	(1,491.00)	(46.00)
462000	PRIV FIR PROT SER BILLED	(69,997.00)	(70,076.00)	79.00	(69,717.00)	(70,220.00)	503.00	(69,897.00)	(70,312.00)	415.00
462110	INDUST WASTE SER UNBILL	-	(104.00)	104.00	-	95.00	(95.00)	-	56.00	(56.00)
462210	INDUSTRIAL WASTE SERVICE	(657.00)	(595.00)	(62.00)	(336.00)	(515.00)	179.00	(715.00)	(399.00)	(316.00)
463000	PUB FIRE PROT SER BILLED	(152,897.00)	(150,637.00)	(2,260.00)	(152,727.00)	(150,804.00)	(1,923.00)	(152,867.00)	(150,972.00)	(1,895.00)
464200	PUB AUTH SLS BILLED METRD	(280,146.00)	(301,277.00)	21,131.00	(354,695.00)	(275,677.00)	(79,008.00)	(397,942.00)	(401,711.00)	3,769.00
464210	PUB AUTH SLS UNBILL METRD	27,031.00	629.00	26,402.00	(135,870.00)	(152,502.00)	17,032.00	111,906.00	164,222.00	(52,316.00)
466000	SALES FOR RESALE BILLED	(55,855.00)	(99,217.00)	33,362.00	(95,531.00)	(93,580.00)	(1,941.00)	(77,496.00)	(97,863.00)	20,367.00
466100	SALES FOR RESALE UNBILL	15,809.00	15,809.00	-	4,044.00	4,044.00	-	(13,607.00)	(13,607.00)	-
471100	RECONNECTION CHARGES	(5,606.00)	(15,912.00)	10,306.00	(2,060.00)	(15,912.00)	13,852.00	(2,274.00)	(15,912.00)	13,638.00
471200	OTHER MISC SERV REVENUES	(1,150.00)	(4,251.00)	3,101.00	(5,079.00)	(4,251.00)	(828.00)	(4,687.00)	(4,251.00)	(436.00)
471200	OTHER MISC SERV REVENUES	(25.00)	-	(25.00)	(161.00)	-	(161.00)	(195.00)	-	(195.00)
472000	RENTS FROM WATER PROPERTY	(6,895.00)	(6,800.00)	(95.00)	(10,895.00)	(6,800.00)	(4,095.00)	(6,895.00)	(6,800.00)	(95.00)
474100	BILL & COLL SERV FOR OTH	(55,012.00)	(64,964.00)	9,952.00	(84,808.00)	(64,997.00)	(19,811.00)	358.00	(65,031.00)	65,389.00
474300	MISCELLANEOUS	1,172.00	-	1,172.00	(284.00)	-	(284.00)	(1,158.00)	-	(1,158.00)
600000	SS OPERATION SUPERV & ENG	(517.00)	-	(517.00)	8,437.00	-	8,437.00	7,918.00	-	7,918.00
601100	SS OPERATION EXPENSE	-	-	-	-	-	-	-	-	-
602000	PURCHASED WATER	28,237.00	29,117.00	(880.00)	30,118.00	28,383.00	1,735.00	26,009.00	36,301.00	(10,292.00)
603100	MISCELLANEOUS SS EXPENSES	3,700.00	-	3,700.00	6,588.00	-	6,588.00	2,399.00	-	2,399.00
603100	MISCELLANEOUS SS EXPENSES	-	-	-	-	-	-	80.00	-	80.00

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AWW	DESC	2003 July Actual	2003 July Budget	Variance	2003 August Actual	2003 August Budget	Variance	2003 September Actual	2003 September Budget	Variance
603100	MISCELLANEOUS SS EXPENSES	-	-	-	-	-	-	-	-	-
603100	MISCELLANEOUS SS EXPENSES	3,418.00	1,700.00	1,718.00	(191.00)	1,687.00	(1,878.00)	5,322.00	4,153.00	1,169.00
603100	MISCELLANEOUS SS EXPENSES	301.00	-	301.00	1,223.00	-	1,223.00	1,237.00	-	1,237.00
603100	MISCELLANEOUS SS EXPENSES	-	-	-	-	-	-	-	-	-
603100	MISCELLANEOUS SS EXPENSES	2,193.00	-	2,193.00	915.00	-	915.00	73.00	-	73.00
603100	MISCELLANEOUS SS EXPENSES	442.00	-	442.00	-	-	-	450.00	-	450.00
603100	MISCELLANEOUS SS EXPENSES	60.00	-	60.00	85.00	-	85.00	55.00	-	55.00
810000	SS ORDNY MAINT SUPR & ENG	7,314.00	-	7,314.00	60,942.00	-	60,942.00	157,740.00	-	157,740.00
810000	SS ORDNY MAINT SUPR & ENG	-	-	-	-	-	-	994.00	-	994.00
811100	OR MN SS STRUCT & IMP MAT	18,987.00	-	18,987.00	14,686.00	-	14,686.00	10,780.00	-	10,780.00
613120	AMORT DEF EXP LAK RIV & OTH	2,479.00	-	2,479.00	2,479.00	-	2,479.00	1,442.00	-	1,442.00
614120	AMORT DEF EXP WELLS & SPR	-	33,560.00	(33,560.00)	-	33,560.00	(33,560.00)	-	33,560.00	(33,560.00)
617100	OR MN MISC WAT SS PLT MAT	-	-	-	-	-	-	-	-	-
620200	PUMP OPER SUP & ENG ELEC	-	-	-	-	-	-	-	-	-
622100	POWER PRODUCTION EXP.	1,058.00	-	1,058.00	-	-	-	-	-	-
623110	POWER PURCH FOR PUMP ELEC	12,506.00	29,190.00	(16,684.00)	11,827.00	29,684.00	(17,857.00)	12,203.00	30,761.00	(18,558.00)
623210	FUEL PURCH FOR PUMP OTHER	-	143,731.00	(143,731.00)	-	132,288.00	(132,288.00)	-	163,157.00	(163,157.00)
623210	FUEL PURCH FOR PUMP OTHER	148,675.00	-	148,675.00	203,459.00	-	203,459.00	135,832.00	-	135,832.00
623210	FUEL PURCH FOR PUMP OTHER	-	-	-	5.00	-	5.00	6.00	-	6.00
624100	PUMPING EXPENSE	89.00	-	89.00	-	-	-	-	-	-
624200	PUMPING LABOR ELECTRIC	-	-	-	-	-	-	-	-	-
624500	PUMPING EXPENSES ELECTRIC	-	3,435.00	(3,435.00)	-	3,435.00	(3,435.00)	-	3,435.00	(3,435.00)
626500	MISC PUMPING EXP ELECTRIC	1,306.00	-	1,306.00	432.00	-	432.00	757.00	-	757.00
630200	OR MN PUMP SUP & ENG ELEC	4,725.00	-	4,725.00	4,771.00	-	4,771.00	2,979.00	-	2,979.00
630200	OR MN PUMP SUP & ENG ELEC	-	-	-	-	-	-	-	-	-
633200	OR MN PUMP EQPT MAT OTHER	-	-	-	-	-	-	-	-	-
633200	OR MN PUMP EQPT MAT ELEC	5,879.00	-	5,879.00	6,003.00	-	6,003.00	11,722.00	-	11,722.00
640000	WT OPERATION SUPERV & ENG	26,188.00	-	26,188.00	34,334.00	-	34,334.00	38,285.00	-	38,285.00
641100	GENERAL CHEMICALS	127,273.00	98,487.00	28,786.00	95,181.00	91,599.00	3,582.00	145,303.00	116,040.00	29,263.00
641100	GENERAL CHEMICALS	7,675.00	7,637.00	38.00	7,675.00	7,637.00	38.00	7,675.00	7,637.00	38.00
642100	GENERAL WT LABOR	69,338.00	-	69,338.00	69,557.00	-	69,557.00	67,658.00	-	67,658.00
642300	GENERAL WT EXPENSES	614.00	-	614.00	2,783.00	-	2,783.00	2,631.00	-	2,631.00
642300	GENERAL WT EXPENSES	1,396.00	-	1,396.00	1,225.00	-	1,225.00	4,680.00	-	4,680.00
642300	GENERAL WT EXPENSES	-	-	-	-	-	-	-	-	-
642300	GENERAL WT EXPENSES	300.00	-	300.00	300.00	-	300.00	110.00	-	110.00
642300	GENERAL WT EXPENSES	6,998.00	2,875.00	4,123.00	7,196.00	2,794.00	4,402.00	5,924.00	4,743.00	1,181.00
642300	GENERAL WT EXPENSES	325.00	-	325.00	82.00	-	82.00	671.00	-	671.00
642300	GENERAL WT EXPENSES	-	-	-	-	-	-	406.00	-	406.00
643100	MISC WT EXPENSES-CURRENT	152.00	-	152.00	433.00	-	433.00	2,721.00	-	2,721.00
643100	MISC WT EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
643100	MISC WT EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
643100	MISC WT EXPENSES-CURRENT	215.00	-	215.00	946.00	-	946.00	1,204.00	-	1,204.00
643100	MISC WT EXPENSES-CURRENT	399.00	-	399.00	416.00	-	416.00	413.00	-	413.00
643100	MISC WT EXPENSES-CURRENT	662.00	-	662.00	21.00	-	21.00	473.00	-	473.00
643100	MISC WT EXPENSES-CURRENT	143.00	-	143.00	152.00	-	152.00	377.00	-	377.00
643300	WASTE DISPOSAL EXP (CUR)	6,135.00	4,000.00	2,135.00	6,674.00	4,000.00	2,674.00	4,736.00	4,000.00	736.00
643310	AMORT WASTE DISPOSAL EXP	6,960.00	6,960.00	-	(6,952.00)	6,960.00	(12,912.00)	27,014.00	6,960.00	20,054.00
644000	WT RENTS	73.00	-	73.00	73.00	-	73.00	73.00	-	73.00
650000	OR MN WT SUPR & ENG	4,757.00	-	4,757.00	4,131.00	-	4,131.00	3,214.00	-	3,214.00
650000	OR MN WT SUPR & ENG	6,497.00	-	6,497.00	3,844.00	-	3,844.00	5,040.00	-	5,040.00
651100	OR MN WT STRUCT & IMP MAT	7,456.00	-	7,456.00	4,448.00	-	4,448.00	3,087.00	-	3,087.00
651100	OR MN WT STRUCT & IMP MAT	-	227.00	(227.00)	2,941.00	1,014.00	1,927.00	17,407.00	395.00	17,012.00
651120	AMORT DEF EXP WT STRUCT	12,149.00	-	12,149.00	12,149.00	-	12,149.00	11,677.00	-	11,677.00
652100	OR MN GENERAL WT EQPT MAT	-	-	-	-	-	-	-	-	-
660000	T&D OPERATION SUPER & ENG	-	-	-	-	-	-	-	-	-
660000	T&D OPERATION SUPER & ENG	49.00	-	49.00	-	-	-	41.00	-	41.00
661200	STORAGE FACILITIES LABOR	41,287.00	-	41,287.00	21,594.00	-	21,594.00	37,716.00	-	37,716.00
661200	STORAGE FACILITIES LABOR	10,062.00	-	10,062.00	10,752.00	-	10,752.00	9,801.00	-	9,801.00
662100	T&D LINES EXPENSE	10,415.00	-	10,415.00	8,168.00	-	8,168.00	11,467.00	-	11,467.00
662100	T&D LINES EXPENSE	-	-	-	-	-	-	-	-	-
662100	T&D LINES EXPENSE	1,313.00	-	1,313.00	705.00	-	705.00	1,916.00	-	1,916.00
662200	T&D LINES LABOR	35,458.00	-	35,458.00	41,366.00	-	41,366.00	33,464.00	-	33,464.00
662200	T&D LINES LABOR	-	-	-	-	-	-	-	-	-
663300	MISC METER EXPENSES	2,469.00	-	2,469.00	2,874.00	-	2,874.00	2,064.00	-	2,064.00
665300	MISC T&D EXPENSES-CURRENT	465.00	-	465.00	464.00	-	464.00	409.00	-	409.00
665300	MISC T&D EXPENSES-CURRENT	536.00	-	536.00	377.00	-	377.00	242.00	-	242.00
665300	MISC T&D EXPENSES-CURRENT	3,437.00	-	3,437.00	538.00	-	538.00	1,753.00	-	1,753.00
665300	MISC T&D EXPENSES-CURRENT	-	-	-	34.00	-	34.00	62.00	-	62.00
665300	MISC T&D EXPENSES-CURRENT	10.00	-	10.00	10.00	-	10.00	10.00	-	10.00
665300	MISC T&D EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
665300	MISC T&D EXPENSES-CURRENT	2,056.00	-	2,056.00	2,253.00	-	2,253.00	2,621.00	-	2,621.00
666000	T&D RENTS	125.00	-	125.00	-	-	-	300.00	-	300.00
666000	T&D RENTS	334.00	-	334.00	-	-	-	289.00	-	289.00
667100	MISC SEWER T & D EXP	609.00	-	609.00	240.00	-	240.00	517.00	-	517.00
670000	OR MN T&D SUPR & ENG	1,719.00	-	1,719.00	795.00	-	795.00	1,072.00	-	1,072.00
670000	OR MN T&D SUPR & ENG	1,451.00	-	1,451.00	1,668.00	-	1,668.00	1,487.00	-	1,487.00
671100	OR MN T&D STRUCT & IMP-MAT	-	68,208.00	(68,208.00)	-	41,477.00	(41,477.00)	-	85,016.00	(85,016.00)
671100	OR MN T&D STRUCT & IMP-MAT	30,386.00	-	30,386.00	27,965.00	-	27,965.00	41,834.00	-	41,834.00
671200	OR MN T&D STRUCT & IMP-LAB	155.00	-	155.00	190.00	-	190.00	164.00	-	164.00
672120	AMORT DEF EXP RES & STAND	16,636.00	-	16,636.00	16,636.00	-	16,636.00	16,636.00	-	16,636.00
673100	OR MN T&D MAINS MAT	-	-	-	-	-	-	-	-	-
673200	OR MN T&D MAINS LAB	14,774.00	-	14,774.00	20,915.00	-	20,915.00	20,004.00	-	20,004.00
673200	OR MN T&D MAINS LAB	-	-	-	-	-	-	-	-	-
675200	OR MN SERVICES LAB	12,230.00	-	12,230.00	23,722.00	-	23,722.00	14,561.00	-	14,561.00
676200	OR MN METERS LAB	2,376.00	-	2,376.00	2,629.00	-	2,629.00	2,413.00	-	2,413.00
677200	OR MN HYDRANTS LAB	11,268.00	-	11,268.00	13,678.00	-	13,678.00	11,025.00	-	11,025.00
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	-	-	-
678100	OR MN OTHER T&D PLANT MAT	6,952.00	2,107.00	4,845.00	1,697.00	2,100.00	(403.00)	1,323.00	2,690.00	(1,367.00)
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	-	-	-
678200	OR MN OTHER T&D PLANT LAB	313.00	-	313.00	507.00	-	507.00	442.00	-	442.00
902200	METER READING LABOR	30,411.00	-	30,411.00	34,779.00	-	34,779.00	42,314.00	-	42,314.00
903100	CONTRACT & ORDERS EXPENS	5,288.00	15,179.00	(9,893.00)	13,687.00	15,176.00	(1,489.00)	12,053.00	15,436.00	(3,383.00)
903200	CONTRACTS & ORDERS LABOR	20,795.00	-	20,795.00	3,859.00	-	3,859.00	8,271.00	-	8,271.00
903200	CONTRACTS & ORDERS LABOR	(9,747.00)	-	(9,747.00)	7,413.00	-	7,413.00	7,627.00	-	7,627.00
903300	CONTRACTS & ORDERS LABOR	5,399.00	-	5,399.00	23,315.00	-	23,315.00	22,020.00	-	22,020.00
903300	COLLECTING EXPENSES	13,995.00	-	13,995.00	1,201.00	-	1,201.00	27,725.00	-	27,725.00
903300	COLLECTING EXPENSES	-	-	-	-	-	-	-	-	-
903300	COLLECTING EXPENSES	1,375.00	-	1,375.00	2,853.00	-	2,853.00	2,801.00	-	2,801.00
903520	BILLING & ACCTNG OTH EXP	301.00	-	301.00	79.00	-	79.00	463.00	-	463.00

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AWW	DESC	2003 July Actual	2003 July Budget	Variance	2003 August Actual	2003 August Budget	Variance	2003 September Actual	2003 September Budget	Variance
928400	AMORT EXP RATE PROCEEDING	2,043.00	-	2,043.00	2,043.00	-	2,043.00	2,043.00	-	2,043.00
930130	OTHER GENERAL EXPENSE	-	9,200.00	(9,200.00)	-	-	-	-	-	-
930130	OTHER GENERAL EXPENSE	16.00	-	16.00	85.00	-	85.00	305.00	-	305.00
930130	OTHER GENERAL EXPENSE	-	-	-	-	-	-	-	-	-
930130	OTHER GENERAL EXPENSE	147,088.00	-	147,088.00	130,484.00	-	130,484.00	36,489.00	-	36,489.00
930200	AMORTIZE MISC CHARGES	13,417.00	-	13,417.00	13,417.00	-	13,417.00	13,417.00	-	13,417.00
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	-	200.00	(200.00)
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	1,430.00	-	1,430.00	(4,942.00)	-	(4,942.00)	41.00	-	41.00
930260	MEALS & TRAVEL EXPENSES-TAXABL	1,008.00	-	1,008.00	864.00	-	864.00	1,904.00	-	1,904.00
930270	DONATIONS-ILL	210.00	-	210.00	-	-	-	-	-	-
930300	RESEARCH & DEV EXP	-	-	-	-	-	-	12,113.00	-	12,113.00
930510	LOBBYING EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	24,326.00	(24,326.00)	-	24,240.00	(24,240.00)	-	31,050.00	(31,050.00)
930600	TRANSPORTATION EXPENSES	(23.00)	-	(23.00)	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	-	-	21.00	-	21.00	-	-	-
930600	TRANSPORTATION EXPENSES	35.00	-	35.00	-	-	-	212.00	-	212.00
930600	TRANSPORTATION EXPENSES	-	-	-	6.00	-	6.00	3.00	-	3.00
930600	TRANSPORTATION EXPENSES	20,058.00	-	20,058.00	31,089.00	-	31,089.00	46,228.00	-	46,228.00
930600	TRANSPORTATION EXPENSES	48.00	-	48.00	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	2,676.00	(2,676.00)	-	2,666.00	(2,666.00)	-	3,415.00	(3,415.00)
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930850	MISC GEN EXP-DIRECTORS FEES	2,000.00	-	2,000.00	500.00	-	500.00	-	-	-
930850	MISC GEN EXP-DIRECTORS FEES	-	5,000.00	(5,000.00)	-	-	-	-	-	-
930850	MISC GENERAL EXP-DIRECTORS FEES	7,496.00	-	7,496.00	-	-	-	-	-	-
930880	MISC GEN EXP-COMPANY DUES	-	484.00	(484.00)	319.00	240.00	79.00	200.00	240.00	(40.00)
930880	MISC GEN EXP-COMPANY DUES	-	-	-	-	-	-	-	-	-
930880	MISC GEN EXP-COMPANY DUES	-	-	-	-	-	-	-	-	-
930880	MISC GEN EXP-COMPANY DUES	-	-	-	-	-	-	-	-	-
930890	MISC GEN EXP-OTHER	34,670.00	16,810.00	18,060.00	17,948.00	19,810.00	(1,862.00)	7,603.00	6,810.00	993.00
930900	TAX PENALTY	-	-	-	-	-	-	-	-	-
931000	ADM & GENERAL RENTS	-	1,413.00	(1,413.00)	-	1,413.00	(1,413.00)	-	1,313.00	(1,313.00)
931000	ADM & GENERAL RENTS	-	-	-	-	-	-	954.00	-	954.00
931000	ADM & GENERAL RENTS	-	5,075.00	(5,075.00)	-	5,075.00	(5,075.00)	-	5,075.00	(5,075.00)
931000	ADM & GENERAL RENTS	3,296.00	-	3,296.00	628.00	-	628.00	3,977.00	-	3,977.00
932700	OR MN A&G MISC PROPTY MAT	1,181.00	-	1,181.00	694.00	-	694.00	1,071.00	-	1,071.00

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AWW	DESC	2003 October Actual	2003 October Budget	Variance	2003 November Actual	2003 November Budget	Variance	2003 December Actual	2003 December Budget	Variance
40320	DEPR EXPENSE-CONTRIBUTIONS	-	-	-	-	-	-	-	-	-
403000	DEPRECIATION EXPENSE	1,190,786.00	445,340.00	745,446.00	611,582.00	455,577.00	156,005.00	725,214.00	648,537.00	76,677.00
403000	DEPRECIATION EXPENSE	(710,211.00)	-	(710,211.00)	(73,035.00)	-	(73,035.00)	(89,204.00)	-	(89,204.00)
404430	AMORT REG ASSET - AFUDC	2,144.00	-	2,144.00	2,144.00	-	2,144.00	2,144.00	-	2,144.00
405000	AMORT UT PLT ACQ ADJUST	1,801.00	1,088.00	713.00	1,801.00	1,088.00	713.00	1,801.00	1,088.00	713.00
407000	AMORT PROPERTY LOSSES	54,681.00	54,332.00	349.00	54,681.00	54,332.00	349.00	54,681.00	54,332.00	349.00
408000	OTHER GENERAL TAXES	-	-	-	-	-	-	(681.00)	-	(681.00)
408100	REAL & PERSON PROP TAXES	147,231.00	131,057.00	16,174.00	304,216.00	133,697.00	170,519.00	337,462.00	187,735.00	149,727.00
408110	GROSS INC & RECPTS TAXES	6,906.00	6,906.00	-	6,906.00	6,906.00	-	6,906.00	6,906.00	-
408140	FEDERAL UNEMPLYMNT TXS	70.00	30,643.00	(30,573.00)	9.00	31,614.00	(31,605.00)	34.00	54,235.00	(64,201.00)
408160	FICA	27,320.00	27,320.00	-	29,970.00	-	29,970.00	55,647.00	-	55,647.00
408180	STATE UNEMPLYMNT TXS	47.00	-	47.00	8.00	-	8.00	26.00	-	26.00
409100	SIT-CURRENT	53,093.00	102,252.00	(49,159.00)	78,071.00	20,025.00	58,046.00	(19,244.00)	117,946.00	(137,190.00)
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	(45,854.00)	-	(45,854.00)
409150	FIT-CURRENT	196,808.00	262,916.00	(66,108.00)	292,039.00	(57,147.00)	349,186.00	(152,528.00)	324,008.00	(476,534.00)
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	(146,521.00)	-	(146,521.00)
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	142,254.00	-	142,254.00
409210	SIT-OTH INC & DED-REG	(5,614.00)	(912.00)	(4,702.00)	(3,555.00)	(916.00)	(2,639.00)	1,464.00	(686.00)	2,330.00
409220	FIT-OTH INC & DED-REG	(23,818.00)	(3,550.00)	(20,268.00)	(15,079.00)	(3,564.00)	(11,515.00)	6,211.00	(3,372.00)	9,583.00
410400	DEF SIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410400	DEF SIT-REG ASSET/LIAB	4,982.00	-	4,982.00	4,982.00	-	4,982.00	4,982.00	-	4,982.00
410400	DEF SIT-REG ASSET/LIAB	(1,809.00)	-	(1,809.00)	(1,809.00)	-	(1,809.00)	(1,809.00)	-	(1,809.00)
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	-	-	-	-	-	-	46,370.00	-	46,370.00
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	(10,359.00)	-	(10,359.00)	(23,426.00)	-	(23,426.00)	136,162.00	-	136,162.00
410650	DEF SIT-CURRENT	-	4,114.00	(4,114.00)	-	24,040.00	-	(24,040.00)	-	(16,353.00)
410700	DEF FIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410700	DEF FIT-REG ASSET/LIAB	19,390.00	-	19,390.00	19,390.00	-	19,390.00	19,390.00	-	19,390.00
410700	DEF FIT-REG ASSET/LIAB	(13,385.00)	-	(13,385.00)	(13,385.00)	-	(13,385.00)	(13,385.00)	-	(13,385.00)
410900	DEF FIT-OTHER	-	-	-	-	-	-	-	-	-
410900	DEF FIT-OTHER	-	-	-	-	-	-	-	-	-
410900	DEF FIT-OTHER	(21,273.00)	-	(21,273.00)	(73,320.00)	-	(73,320.00)	606,045.00	-	606,045.00
410950	DEF FIT-CURRENT	-	145,278.00	(145,278.00)	-	229,690.00	(229,690.00)	-	63,857.00	(63,857.00)
410950	DEF FIT-CURRENT	-	-	-	-	-	-	-	-	-
412120	ITC CURRENT/DEFERRED	-	(10,125.00)	10,125.00	-	(7,581.00)	7,581.00	-	(7,654.00)	7,654.00
412210	ITC RESTORED- 3%	(719.00)	-	(719.00)	(719.00)	-	(719.00)	(719.00)	-	(719.00)
412220	ITC RESTORED- 4%	(592.00)	-	(592.00)	(592.00)	-	(592.00)	(592.00)	-	(592.00)
412230	ITC RESTORED-10%	(6,655.00)	-	(6,655.00)	(6,655.00)	-	(6,655.00)	(6,655.00)	-	(6,655.00)
415100	M&J REVENUES-OUTSIDE	(14,306.00)	-	(14,306.00)	(29,266.00)	-	(29,266.00)	(76,649.00)	-	(76,649.00)
415110	M&J REVENUES-INSIDE	-	-	-	(24,880.00)	-	(24,880.00)	(28,965.00)	-	(28,965.00)
416100	M&J EXPENSES-OUTSIDE	18,235.00	-	18,235.00	17,006.00	-	17,006.00	8,153.00	-	8,153.00
416110	M&J EXPENSES-INSIDE	17,444.00	-	17,444.00	30,078.00	-	30,078.00	67,838.00	-	67,838.00
417220	NON-UT OPER-IN-EXPENSES	336.00	-	336.00	-	-	-	496.00	-	496.00
419300	INT OTHER SECURITIES-OUT	-	-	-	-	-	-	(20.00)	-	(20.00)
420100	AFUDC - EQUITY	(42,805.00)	(31,556.00)	(11,249.00)	(33,663.00)	(33,215.00)	(448.00)	(16,404.00)	(23,444.00)	7,040.00
420210	AFUDC - DEBT	(20,425.00)	(15,053.00)	(5,372.00)	(15,063.00)	(15,844.00)	(219.00)	(5,670.00)	(11,183.00)	5,513.00
422000	GAINS-LOSSES DISP PROP	-	-	-	-	-	-	-	-	-
422000	GAINS-LOSSES DISP PROP	-	-	-	-	-	-	(64.00)	-	(64.00)
425300	AMORT PREFERRED STOCK EXP	-	64.00	(64.00)	-	64.00	-	64.00	-	64.00
425300	AMORT PREFERRED STOCK EXP	14,589.00	-	14,589.00	64.00	-	64.00	64.00	-	64.00
426100	DONATIONS	1,115.00	1,250.00	(135.00)	7,700.00	1,600.00	6,100.00	(12,165.00)	1,000.00	(13,165.00)
426160	OTHER LOBBYING EXPENSES	4,000.00	-	4,000.00	4,023.00	-	4,023.00	14,298.00	-	14,298.00
426200	OTHER INCOME DEDUCTIONS	1,670.00	9,805.00	(8,135.00)	3,587.00	9,500.00	(5,913.00)	893.00	9,500.00	(8,607.00)
426410	NON-OPER EMPLOYEE EXP	-	-	-	-	-	-	-	-	-
426420	NON-OPER EMPLOYEE EXP - TAXABL	-	-	-	-	-	-	-	-	-
427100	INTEREST LTD-OUT-REG	257,571.00	381,045.00	(123,474.00)	(698,504.00)	396,581.00	(1,095,085.00)	206,957.00	556,871.00	(349,914.00)
427100	INTEREST LTD-OUT-REG	113,000.00	-	113,000.00	(1,104,484.00)	-	(1,104,484.00)	-	-	-
427120	INTEREST LTD - INSIDE	-	-	-	2,173,558.00	-	2,173,558.00	247,292.00	-	247,292.00
428000	AMORT DEBT DISCOUNT & EXP	6,545.00	8,078.00	(1,533.00)	(51,106.00)	8,078.00	(59,184.00)	1,287.00	8,078.00	(6,791.00)
428000	AMORT DEBT DISCOUNT & EXP	-	-	-	57,651.00	-	57,651.00	5,258.00	-	5,258.00
431100	INTEREST ON BANK DEBT	13,517.00	16,759.00	(3,242.00)	(157,557.00)	5,087.00	(162,644.00)	-	7,652.00	(7,652.00)
431200	OTHER INTEREST EXPENSE	-	-	-	-	-	-	440.00	-	440.00
433100	INTEREST ON BANK DEBT	-	-	-	171,061.00	-	171,061.00	10,192.00	-	10,192.00
437100	DIV DEC PREF STK-OUTSIDE	6,969.00	44,073.00	(37,104.00)	6,971.00	44,073.00	(37,102.00)	8,553.00	44,073.00	(35,520.00)
437100	DIV DEC PREF STK-OUTSIDE	31,763.00	-	31,763.00	31,763.00	-	31,763.00	28,936.00	-	28,936.00
438200	DIV DEC COMMON STK - IN	-	-	-	-	-	-	1,238,239.00	1,620,970.00	(382,731.00)
461000	DOMESTIC SEWER SERV BILLED	(2,353.00)	(1,711.00)	(642.00)	(3,129.00)	(1,713.00)	(1,416.00)	(601.00)	(1,712.00)	1,111.00
461000	DOMESTIC SEWER SERV BILLED	(305.00)	(232.00)	(73.00)	(354.00)	(279.00)	(75.00)	(76.00)	(253.00)	177.00
461100	RES SALES BILLED METERED	(1,888,408.00)	(1,844,739.00)	(43,669.00)	(1,767,526.00)	(1,790,491.00)	22,965.00	(1,156,206.00)	(1,657,512.00)	501,486.00
461110	RES SALES UNBILL METERED	109,827.00	(185,021.00)	294,848.00	(1,110,638.00)	158,224.00	(268,862.00)	(1,094,337.00)	(752,634.00)	(341,703.00)
461130	DOMESTIC SEWER SERV UNBILLED	-	(86.00)	86.00	-	-	-	228.00	-	228.00
461130	DOMESTIC SEWER SERV UNBILLED	-	(102.00)	102.00	-	2.00	(2.00)	-	(18.00)	18.00
461200	COM SALES BILLED METERED	(771,314.00)	(988,979.00)	217,665.00	(1,051,947.00)	(863,841.00)	(188,106.00)	(507,925.00)	(725,456.00)	217,531.00
461210	COM SALES UNBILL METERED	130,971.00	15,257.00	115,714.00	8,044.00	78,567.00	(70,523.00)	(701,527.00)	(589,232.00)	(112,285.00)
461300	IND SALES BILLED METERED	(121,792.00)	(135,079.00)	13,287.00	(133,372.00)	(129,619.00)	(3,753.00)	(102,901.00)	(120,634.00)	17,733.00
461310	IND SALES UNBILL METERED	14,223.00	14,737.00	(514.00)	19,649.00	18,044.00	1,605.00	(35,863.00)	(43,925.00)	8,062.00
461400	MISC SALES BILLED METERED	(1,801.00)	(2,888.00)	1,087.00	(3,431.00)	(1,321.00)	(2,110.00)	2,724.00	(3,717.00)	6,441.00
462000	PRIV FIR PROT SER BILLED	(69,910.00)	(70,384.00)	474.00	(69,857.00)	(70,476.00)	619.00	(69,745.00)	(70,512.00)	767.00
462110	INDUST WASTE SER UNBILL	-	(99.00)	99.00	-	(9.00)	9.00	-	(65.00)	65.00
462210	INDUSTRIAL WASTE SERVICE	(327.00)	(481.00)	154.00	(502.00)	(598.00)	96.00	-	(678.00)	578.00
463000	PUB FIRE PROT SER BILLED	(162,780.00)	(151,088.00)	(11,712.00)	(110,144.00)	(151,140.00)	40,996.00	(194,144.00)	(151,212.00)	(42,932.00)
464200	PUB AUTH SLS BILLED METRO	(328,222.00)	(307,809.00)	(20,413.00)	(344,088.00)	(231,866.00)	(112,222.00)	(220,727.00)	(204,719.00)	(16,008.00)
464210	PUB AUTH SLS UNBILL METRO	36,828.00	1,351.00	35,477.00	8,164.00	17,026.00	(8,862.00)	(147,859.00)	(76,710.00)	(71,149.00)
466000	SALES FOR RESALE BILLED	(67,725.00)	(95,604.00)	27,879.00	(67,945.00)	(80,837.00)	12,892.00	(57,021.00)	(77,846.00)	20,825.00
466100	SALES FOR RESALE UNBILL	19,609.00	19,609.00	-	10,717.00	-	3,256.00	(18,611.00)	(22,134.00)	3,523.00
471100	RECONNECTION CHARGES	(461.00)	(15,912.00)	15,451.00	201.00	(15,912.00)	16,113.00			

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AWW	DESC	2003 October Actual	2003 October Budget	Variance	2003 November Actual	2003 November Budget	Variance	2003 December Actual	2003 December Budget	Variance
928400	AMORT EXP RATE PROCEEDING	2,043.00	-	2,043.00	(2,341.00)	-	(2,341.00)	1,759.00	-	1,759.00
930130	OTHER GENERAL EXPENSE	-	-	-	-	-	-	-	-	-
930130	OTHER GENERAL EXPENSE	558.00	-	558.00	350.00	-	350.00	(1,151.00)	-	(1,151.00)
930130	OTHER GENERAL EXPENSE	-	-	-	-	-	-	-	-	-
930130	OTHER GENERAL EXPENSE	35,904.00	-	35,904.00	110,928.00	-	110,928.00	-	-	-
930200	AMORTIZE MISC CHARGES	13,417.00	-	13,417.00	13,417.00	-	13,417.00	-	-	-
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	200.00	(200.00)	-	-	-
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	749.00	-	749.00	(165.00)	-	(165.00)	-	-	-
930260	MEALS & TRAVEL EXPENSES-TAXABL	1,021.00	-	1,021.00	1,462.00	-	1,462.00	-	-	-
930270	DONATIONS-ILL	-	-	-	-	-	-	-	-	-
930300	RESEARCH & DEV EXP	1,346.00	-	1,346.00	1,346.00	-	1,346.00	-	-	-
930510	LOBBYING EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	24,936.00	(24,936.00)	-	25,260.00	(25,260.00)	-	38,219.00	(38,219.00)
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	30.00	-	30.00	1,347.00	-	1,347.00	-	-	-
930600	TRANSPORTATION EXPENSES	12.00	-	12.00	481.00	-	481.00	-	-	-
930600	TRANSPORTATION EXPENSES	16,649.00	-	16,649.00	34,932.00	-	34,932.00	38,219.00	-	38,219.00
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	2,134.00	-	2,134.00	1,092.00	-	1,092.00	-	-	-
930600	TRANSPORTATION EXPENSES	-	2,679.00	(2,679.00)	-	2,733.00	(2,733.00)	-	3,838.00	(3,838.00)
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	3,838.00	-	3,838.00
930850	MISC GEN EXP-DIRECTORS FEES	-	-	-	1,560.00	-	1,560.00	-	-	-
930850	MISC GEN EXP-DIRECTORS FEES	-	12,000.00	(12,000.00)	-	1,012.00	(1,012.00)	-	-	-
930850	MISC GENERAL EXP-DIRECTORS FEES	-	-	-	-	-	-	-	-	-
930880	MISC GEN EXP-COMPANY DUES	324.00	240.00	84.00	790.00	365.00	425.00	240.00	240.00	-
930880	MISC GEN EXP-COMPANY DUES	-	-	-	-	5,700.00	(5,700.00)	-	-	-
930880	MISC GEN EXP-COMPANY DUES	-	-	-	-	-	-	-	-	-
930890	MISC GEN EXP-OTHER	10,042.00	125.00	9,917.00	11,690.00	11,125.00	565.00	1,625.00	1,625.00	-
930900	TAX PENALTY	-	-	-	-	-	-	-	-	-
931000	ADM & GENERAL RENTS	-	1,508.00	(1,508.00)	-	-	-	-	1,150.00	(1,150.00)
931000	ADM & GENERAL RENTS	-	-	-	1,882.00	-	1,882.00	477.00	-	477.00
931000	ADM & GENERAL RENTS	-	5,075.00	(5,075.00)	-	5,075.00	(5,075.00)	-	5,350.00	(5,350.00)
931000	ADM & GENERAL RENTS	523.00	-	523.00	1,349.00	-	1,349.00	1,349.00	-	1,349.00
932700	OR MN A&G MISC PROPTY MAT	579.00	-	579.00	576.00	-	576.00	-	-	-