

Kentucky American Water
Attorney General Data Request
Item 140

JDE Object	JDE Sub	JDE Account Desc.	Line	AWW Account	Base Period	Schedule D-2.3	Variance
Lexington							
504500	16	Other Welf Oper AG	21	926200	785	786	(1)
504610	16	Employee Awards AG	21	926200	15,704	15,704	-
504620	16	Employee Physical Exam AG	21	926200	30,363	30,363	-
504640	16	Safety Incentive	21	926200	7,900	7,900	-
504660	16	Tuition Aid AG	21	926200	58,893	58,893	-
504670	16	Training AG	21	926200	12,427	12,427	-
507100	15	401k Oper CA	21	926200	-	-	-
507100	16	401k Oper AG	21	926250	85,636	85,632	4
508100	15	ESOP Oper CA	21	925220	-	-	-
508100	16	ESOP Oper AG	21	926220	53,554	53,540	14 Boonesboro Sewer - not included in Schedule D filing
520100	11	M & S Oper SS	21	601100	-	-	-
520100	12	M & S Oper P	21	624100	35,514	3	35,511 Acquisitions not included in Schedule D filing
520100	13	M & S Oper WT	21	642300	26,003	25,554	449 Boonesboro Sewer - not included in Schedule D filing
520100	14	M & S Oper TD	21	665300	74,978	74,978	-
531000	14	Contract Svc-Eng Oper TD	21	923400	600	600	-
531000	16	Contract Svc-Eng Oper AG	21	923400	255	255	-
532000	16	Contr Svc-Acctg Oper AG	21	923200	26,220	26,220	-
533000	15	Contr Svc-Legal Oper CA	21	923300	7,051	-	7,051 Line 18 on Schedule D
533000	16	Contr Svc-Legal Oper AG	21	923300	98,308	98,308	-
534000	13	Cont Svc Mgmt Oper WT	21	642300	-	63,221	(63,221) Should be Management Fees line 13
535000	11	Contr Svc-Other Oper SS	21	923500	8,729	5,310	3,419 Acquisitions not included in Schedule D filing
535000	13	Contr Svc-Other Oper WT	21	923500	144,579	117,821	26,758 Boonesboro Sewer - not included in Schedule D filing
535000	14	Contr Svc-Other Oper TD	21	923500	30,099	30,099	-
535000	15	Contr Svc-Other Oper CA	21	923500	55,514	55,514	-
535000	16	Contr Svc-Other Oper AG	21	923500	146,352	146,352	-
535001	11	Contr Svc-Temp Empl Oper SS	21	923500	-	-	-
535001	13	Contr Svc-Temp Empl Oper WT	21	923500	-	-	-
535001	15	Contr Svc-Temp Empl Oper CA	21	923500	92,567	92,567	-
535001	16	Contr Svc-Temp Empl Oper AG	21	923500	20,563	20,563	-
536000	13	Contr Svc-Lab Testing Oper W	21	923500	40,926	40,926	-
550000	12	Trans Oper P	21	930600	5,934	3	5,931 Acquisitions not included in Schedule D filing
550000	13	Trans Oper WT	21	930600	21	21	-
550000	14	Trans Oper TD	21	930600	2,466	2,466	-
550000	15	Trans Oper CA	21	930600	22	-	22 Line 18 on Schedule D
550000	16	Trans Oper AG	21	930600	348,356	348,356	-
550000	23	Transport Maint WT	21	930600	-	-	-
550003	16	Trans Oper AG Lease Maint	21	930600	5,420	5,420	-
556000	16	Ins Vehicle Oper AG	21	930600	-	-	-
575000	11	Misc Oper SS	21	930600	-	-	-
575000	12	Misc Oper P	21	603100	4,066	3,612	454 Boonesboro Sewer - not included in Schedule D filing
575000	13	Misc Oper WT	21	626500	28,903	28,401	502 Boonesboro Sewer - not included in Schedule D filing

575000	14 Misc Oper TD	21	643100	86,025	86,026	(1)	
575000	16 Misc Oper AG	21	665300	384,019	384,018	1	
575030	16 Advertising	21	930890	147,074	147,074	-	
575140	16 Charitable Contrib Deduct	21	930270	30	30	-	
575220	16 Community Relations	21	930210	410	410	-	
575240	16 Co Dues/Membership Deduct	21	930880	4,896	4,896	-	
575242	16 Co Dues Deduct AWWA	21	930880	6,374	6,374	-	
575244	16 Co Dues Deduct NAWC	21	930880	20,000	20,000	-	
575245	16 Co Dues Nondeduct NAWC	21	930980	-	-	-	
575250	16 Condemnation Costs	21	930210	417,311	417,311	-	
575270	16 Directors Fees	21	930850	3,560	3,560	-	
575271	16 Directors Expenses	21	930860	18,462	18,462	-	
575320	13 Electricity WT	21	643100	18,409	18,409	-	
575320	14 Electricity TD	21	665300	1,955	1,955	-	
575400	16 Bus Servies Proj Exp	21	930210	187,704	187,704	-	
575460	14 Grounds Keeping TD	21	662100	25	25	-	
575480	11 Heat - Oil/Gas SS	21	624500	-	-	-	
575480	13 Heat - Oil/Gas WT	21	642300	95	96	(1)	
575480	14 Heat - Oil/Gas TD	21	665300	22,410	22,409	1	
575490	16 Injuries and Damages	21	925300	2,100	2,100	-	
575500	13 Janitorial WT	21	642300	7,419	7,419	-	
575500	14 Janitorial TD	21	665300	6,711	6,711	-	
575545	13 Lab Supplies WT	21	642300	86,781	86,781	-	
575560	16 Lobbying Expenses	21	930510	-	-	-	
575620	11 Office & Admin Supplies SS	21	603100	-	-	-	
575620	13 Office & Admin Supplies WT	21	642300	4,021	4,021	-	
575620	14 Office & Admin Supplies TD	21	665300	10,672	10,672	-	
575625	13 Overnight Shipping WT	21	643100	-	-	-	
575625	16 Overnight Shipping AG	21	921200	12,368	-	12,368	Included in line 20 on Schedule D - General Office Exp
575640	16 Penalties Nondeduct	21	930500	-	-	-	
575680	16 Research & Development Exp	21	930300	24,184	24,184	-	
575710	16 Security Service AG	21	930210	-	-	-	
575711	16 Add'l Security Costs AG	21	930210	52,800	52,800	-	
575740	11 Telephone SS	21	624500	1,740	3	1,737	Acquisitions not included in Schedule D filing
575740	13 Telephone WT	21	642300	4,264	4,264	-	
575740	14 Telephone TD	21	665300	-	-	-	
575741	11 Cell Phone SS	21	624500	-	-	-	
575741	13 Cell Phone WT	21	642300	4,202	4,202	-	
575741	14 Cell Phone TD	21	665300	19,685	19,685	-	
575780	11 Trash Removal SS	21	603100	1,662	1,662	-	
575780	14 Trash Removal TD	21	667100	7,091	7,091	-	
575790	16 Trustee Fees AG	21	930210	-	-	-	
575820	13 Uniforms WT	21	643100	3,507	3,507	-	
575820	14 Uniforms TD	21	662100	12,950	12,950	-	
575830	11 Wtr & Waste Wtr Exp SS	21	603100	9,197	9,197	-	
575998	16 PCard Undistributed	21	921200	(4,931)	(4,931)	-	
			Totals	3,053,890	3,022,892	30,998	
Tri-Village							
507100	16 401k Oper AG	21	926250	410	410	-	

508100	16 ESOP Oper AG	21	926220	401	401	-	
520100	14 M & S Oper TD	21	665300	1,202	1,009	193	See Elk Lake
531000	14 Contract Svc-Eng Oper TD	21	923400	-	-	-	
531000	16 Contract Svc-Eng Oper AG	21	923400	-	-	-	
535000	14 Contr Svc-Other Oper TD	21	923500	10,175	10,175	-	
535000	15 Contr Svc-Other Oper CA	21	923500	-	-	-	
535000	16 Contr Svc-Other Oper AG	21	923500	-	-	-	
535001	14 Contr Svc-Temp Empl Oper TD	21	923500	-	-	-	
550000	13 Trans Oper WT	21	930600	-	-	-	
550000	14 Trans Oper TD	21	930600	-	-	-	
550000	15 Trans Oper CA	21	930600	890	-	890	Line 18 on Schedule D
550000	16 Trans Oper AG	21	930600	(729)	(729)	-	
575000	13 Misc Oper WT	21	626500	200	168	32	See Elk Lake
575000	14 Misc Oper TD	21	643100	24,396	20,493	3,903	See Elk Lake
575000	16 Misc Oper AG	21	665300	60	60	-	
575030	16 Advertising	21	930890	-	-	-	
575320	14 Electricity TD	21	665300	9,002	7,563	1,439	See Elk Lake
575480	11 Heat - Oil/Gas SS	21	624500	-	-	-	
575480	14 Heat - Oil/Gas TD	21	665300	938	788	150	See Elk Lake
575500	14 Janitorial TD	21	665300	2,700	2,268	432	See Elk Lake
575545	13 Lab Supplies WT	21	642300	327	274	53	See Elk Lake
575620	14 Office & Admin Supplies TD	21	665300	465	391	74	See Elk Lake
575625	16 Overnight Shipping AG	21	921200	981	-	981	Line 20 on Schedule D
575740	11 Telephone SS	21	624500	-	-	-	
575740	14 Telephone TD	21	665300	129	108	21	See Elk Lake
575741	14 Cell Phone TD	21	665300	4,498	3,779	719	See Elk Lake
575780	14 Trash Removal TD	21	667100	1,173	985	188	See Elk Lake
575820	14 Uniforms TD	21	662100	2,591	2,176	415	See Elk Lake
575240	16 Co Dues/Membership Nondeduct	21	930980	-	-	-	
575242	16 Co Dues Ded AWWA-alloc from	21	930880	-	-	-	
575244	16 Co Dues Ded NAWC	21	930880	-	-	-	
504610	16 Employee Awards	21	926200	-	-	-	
504670	16 Training AG	21	926200	-	-	-	
575000	16 Misc Oper AG	21	930210	-	-	-	
504640	16 Safety Incentive	21	930210	-	-	-	
575490	16 Injuries and Damages	21	925300	-	-	-	
575030	16 Advertising AG	21	930890	-	-	-	
575220	16 Community Relations	21	930210	-	-	-	
	Total			59,809	50,319	9,490	7,619.00 1,871.00

Elk Lake

507100	16 401k Oper AG	21	926250	-	-	-	
508100	16 EIP Oper ag	21	926220	-	-	-	
520100	14 M & S Oper TD	21	665300	-	193	(193)	See Tri Village
575000	13 Misc Oper WT	21	626500	-	32	(32)	See Tri Village
575000	14 Misc Oper TD	21	930600	-	3,903	(3,903)	See Tri Village
575240	16 Co Dues/Membership Nondeduct	21	930980	-	-	-	
575242	16 Co Dues Ded AWWA	21	930880	-	-	-	

575244	16 Co Dues Ded NAWC	21	930880	-	-	-
575320	14 Electricity TD	21	665300	-	1,440	(1,440) See Tri Village
575480	14 Heat - Oil/Gas TD	21	665300	-	150	(150) See Tri Village
575500	14 Janitorial TD	21	665300	-	432	(432) See Tri Village
575545	13 Lab Supplies WT	21	642300	-	52	(52) See Tri Village
575620	14 Office & Admin Supplies TD	21	665300	-	74	(74) See Tri Village
575740	14 Telephone TD	21	665300	-	21	(21) See Tri Village
575741	14 Cell Phone TD	21	665300	-	719	(719) See Tri Village
575780	14 Trash Removal TD	21	667100	-	188	(188) See Tri Village
575820	14 Uniforms TD	21	662100	-	415	(415) See Tri Village
504610	16 Employee Awards	21	926200	-	-	-
504670	16 Training AG	21	926200	-	-	-
575000	16 Misc Oper AG	21	930210	-	-	-
604640	16 Safety Incentive	21	930210	-	-	-
575490	16 Injuries and Damages	21	925300	-	-	-
575030	16 Advertising AG	21	930890	-	-	-
575220	16 Community Relations	21	930210	-	-	-
				-	7,619	(7,619)
	Total Company			3,113,699	3,080,830	32,869