

**Kentucky American Water Works Company**  
**Income Statement Fluctuation Analysis**  
**December 31, 1999**

	<b>Actual Balance at 12/31/1999</b>	<b>Plan Balance at 12/31/1999</b>	<b>Increase (Decrease)</b>	<b>% Change</b>
<b>Operating revenues</b>				
Water	38,166,447	37,071,683	1,094,764	3%
Sewer	28,154	25,868	2,286	9%
Other	909,240	828,902	80,338	10%
Management	-	-	-	0%
<b>Total revenues</b>	<b>39,103,841</b>	<b>37,926,453</b>	<b>1,177,388</b>	<b>3%</b>
<b>Operating expenses</b>				
Labor	5,798,051	5,747,673	50,378	1%
Purchased water	239,529	192,396	47,133	24% <b>A</b>
Fuel & power	1,700,665	1,526,911	173,754	11%
Chemicals	922,243	953,365	(31,122)	-3%
Waste disposal	89,417	83,544	5,873	7%
Management Fees	556,093	540,089	16,004	3%
Group insurance	1,209,427	1,045,562	163,865	16% <b>B</b>
Pensions	180,198	174,180	6,018	3%
Regulatory Expense	170,378	162,200	8,178	5%
Insurance other than Group	265,068	225,850	39,218	17% <b>C</b>
Customer Accounting	1,183,962	1,098,125	85,837	8% <b>D</b>
Rents	85,154	82,300	2,854	3%
General office expense	430,476	492,841	(62,365)	-13% <b>E</b>
Miscellaneous	2,323,155	1,952,194	370,961	19% <b>F</b>
Other maintenance	1,107,826	1,191,897	(84,071)	-7% <b>G</b>
<b>Total maintenance and operations expense</b>	<b>16,261,642</b>	<b>15,469,127</b>	<b>792,515</b>	<b>5%</b>
Depreciation	4,790,793	4,861,765	(70,972)	-1%
Amortization	25,728	35,849	(10,121)	-28% <b>H</b>
General Taxes	1,710,736	1,694,159	16,577	1%
State Income Taxes	1,017,498	950,744	66,754	7%
Federal Income Taxes	3,818,831	3,702,347	116,484	3%
Tax Savings Acquisition Adjustment	-	-	-	0%
<b>Total operating expenses</b>	<b>27,625,228</b>	<b>26,713,991</b>	<b>911,237</b>	<b>3%</b>
<b>Utility operating income</b>	<b>11,478,613</b>	<b>11,212,462</b>	<b>266,151</b>	<b>2%</b>
<b>Other income and deductions</b>				
Non-operating rental income	-	-	-	0%
Dividend income-common	-	-	-	0%
Dividend income-preferred	-	-	-	0%
Interest income	62,920	10,021	52,899	528% <b>I</b>
AFUDC Equity	720,174	758,964	(38,790)	-5%
M&J Miscellaneous income	(6,580)	6,000	(12,580)	-210% <b>J</b>
Gain (Loss) on Disposition	5,353	-	5,353	100% <b>K</b>
<b>Total other income</b>	<b>781,867</b>	<b>774,985</b>	<b>6,882</b>	<b>1%</b>
Miscellaneous amortization	1,685	1,685	-	0%
Tax savings acquisition adjustment	-	-	-	0%
Misc. other deductions	356,103	248,990	107,113	43% <b>L</b>
General taxes	-	-	-	0%
State income taxes	(23,643)	(19,147)	(4,496)	23% <b>M</b>
Federal income taxes	(92,028)	(74,523)	(17,505)	23% <b>N</b>
<b>Total other deductions</b>	<b>242,117</b>	<b>157,005</b>	<b>85,112</b>	<b>54%</b>
<b>Net other income/(deductions)</b>	<b>539,750</b>	<b>617,980</b>	<b>(78,230)</b>	<b>-13%</b>
<b>Income before interest charges</b>	<b>12,018,363</b>	<b>11,830,442</b>	<b>187,921</b>	<b>2%</b>
<b>Interest Charges</b>				
Interest on long-term debt	5,192,900	5,192,904	(4)	0%
Amortization and debt expense	41,985	41,556	429	1%
Interest short-term bank debt	24,697	138,256	(113,559)	-82% <b>O</b>
Other interest expense	5,544	3,129	2,415	77%
AFUDC-Debt	(381,188)	(402,514)	21,326	-5%
<b>Total interest charges</b>	<b>4,883,938</b>	<b>4,973,331</b>	<b>(89,393)</b>	<b>-2%</b>
<b>Net Income</b>	<b>7,134,425</b>	<b>6,857,111</b>	<b>277,314</b>	<b>4%</b>
Preferred dividend declared	543,637	543,638	(1)	0%
<b>Net Income to Common Stock</b>	<b>6,590,788</b>	<b>6,313,473</b>	<b>277,315</b>	<b>4%</b>

**Kentucky American Water Works Company**  
**Income Statement Tickmark Legend**  
**December 31, 1999**

- A** Purchased water usage increased from June to the end of the year. 1999 was a drought year and there was increased customer demand for water. Also, construction of our own mains to tie into the Clark County water system used a significant amount of water.
- B** PBOP expense- \$93,759 and group insurance expenses- \$70,106 over budget.
- C** General liability insurance over budget \$45,000.
- D** Contract services- \$71,201, telephone expenses- \$17,886, and lockbox fees- \$29,917 were over budget and uncollectibles were under budget by \$35,183
- E** Employee expenses- \$25,359, bank service charges- \$20,653, and postage and shipping- \$10,012 were under budget.
- F** Contract services- \$176,037, adversting- \$50,282, miscellaneous operating expense- \$94,717 and material and supplies - \$37,454 were over budget.
- G** Contract Services- \$95,763 and Misc Mtn Agreements- \$76,341 were under budget and Stock E- \$82,381 was over budget.
- H** Amortization Reg Asset AFUDC
- I** Interest on overnight investments at local bank.
- J** Write off of prior year MI \$7,524
- K** Gain on Land sale .11 acres at Jacobson Park & Reservoir
- L** Various donations & expenses not in the plan - Saint Communications \$7,500 Democratic Gov \$15,000 UK Research \$19,000  
Legal Fees \$32,147
- M** Lower income resulting in lower taxes
- N** Lower income resulting in lower taxes
- O** Bank borrowings were anticipated in the plan earlier than needed.

**Kentucky American Water Works Company  
Income Statement Fluctuation Analysis  
December 31, 2000**

	<b>Actual Balance at 12/31/2000</b>	<b>Plan Balance at 12/31/2000</b>	<b>Increase (Decrease)</b>	<b>% Change</b>	
Operating revenues					
Water	37,755,376	39,141,954	(1,386,578)	-4%	
Sewer	30,532	25,848	4,684	18%	
Other	933,956	920,594	13,362	1%	
Management	-	-	-	0%	
Total revenues	<u>38,719,864</u>	<u>40,088,396</u>	<u>(1,368,532)</u>	<u>-3%</u>	
Operating expenses					
Labor	5,608,269	5,967,321	(359,052)	-6%	<b>A</b>
Purchased water	285,803	188,321	97,482	52%	<b>B</b>
Fuel & power	1,593,234	1,645,627	(52,393)	-3%	
Chemicals	1,239,224	1,045,053	194,171	19%	<b>C</b>
Waste disposal	122,260	73,401	48,859	67%	<b>D</b>
Management Fees	793,158	436,892	356,266	82%	<b>E</b>
Group insurance	1,256,070	1,364,928	(108,858)	-8%	<b>F</b>
Pensions	(404,939)	182,746	(587,685)	-322%	<b>G</b>
Regulatory Expense	25,336	44,562	(19,226)	-43%	<b>H</b>
Insurance other than Group	298,104	274,188	23,916	9%	<b>I</b>
Customer Accounting	1,103,326	1,080,460	22,866	2%	
Rents	89,647	89,754	(107)	0%	
General office expense	392,264	452,013	(59,749)	-13%	<b>J</b>
Miscellaneous	1,994,543	2,170,836	(176,293)	-8%	<b>K</b>
Other maintenance	1,070,605	1,144,709	(74,104)	-6%	<b>L</b>
Total maintenance and operations expense	<u>15,466,904</u>	<u>16,160,811</u>	<u>(693,907)</u>	<u>-4%</u>	
Depreciation	5,109,380	5,157,586	(48,206)	-1%	
Amortization	74,044	244,197	(170,153)	-70%	<b>M</b>
General Taxes	1,762,152	1,894,935	(132,783)	-7%	<b>N</b>
State Income Taxes	941,709	945,410	(3,701)	0%	
Federal Income Taxes	3,520,116	3,681,574	(161,458)	-4%	
Tax Savings Acquisition Adjustment	-	-	-	0%	
Total operating expenses	<u>26,874,305</u>	<u>28,084,513</u>	<u>(1,210,208)</u>	<u>-4%</u>	
Utility operating income	<u>11,845,559</u>	<u>12,003,883</u>	<u>(158,324)</u>	<u>-1%</u>	
Other income and deductions					
Non-operating rental income	-	-	-	0%	
Dividend income-common	-	-	-	0%	
Dividend income-preferred	-	-	-	0%	
Interest income	21,193	9,204	11,989	130%	<b>O</b>
AFUDC Equity	396,940	268,225	128,715	48%	<b>P</b>
M&J Miscellaneous income	(8,988)	6,000	(14,988)	-250%	<b>Q</b>
Gain (Loss) on Disposition	-	-	-	100%	
Total other income	<u>409,145</u>	<u>283,429</u>	<u>125,716</u>	<u>44%</u>	
Miscellaneous amortization	1,685	18,388	(16,703)	-91%	<b>R</b>
Tax savings acquisition adjustment	-	-	-	0%	
Misc. other deductions	1,784,109	284,086	1,500,023	528%	<b>S</b>
General taxes	-	-	-	0%	
State income taxes	(145,843)	(22,078)	(123,765)	561%	<b>T</b>
Federal income taxes	(567,681)	(85,937)	(481,744)	561%	<b>U</b>
Total other deductions	<u>1,072,270</u>	<u>194,459</u>	<u>877,811</u>	<u>451%</u>	
Net other income/(deductions)	<u>(663,125)</u>	<u>88,970</u>	<u>(752,095)</u>	<u>-845%</u>	
Income before interest charges	<u>11,182,434</u>	<u>12,092,853</u>	<u>(910,419)</u>	<u>-8%</u>	
Interest Charges					
Interest on long-term debt	5,123,202	4,986,037	137,165	3%	
Amortization and debt expense	42,174	101,395	(59,221)	-58%	<b>V</b>
Interest short-term bank debt	537,776	341,115	196,661	58%	<b>W</b>
Other interest expense	30,165	1,503	28,662	1907%	<b>X</b>
AFUDC-Debt	(210,031)	(133,571)	(76,460)	57%	<b>Y</b>
Total interest charges	<u>5,523,286</u>	<u>5,295,479</u>	<u>226,807</u>	<u>4%</u>	
Net Income	<u>5,659,148</u>	<u>6,796,374</u>	<u>(1,137,226)</u>	<u>-17%</u>	
Preferred dividend declared	540,118	478,504	61,614	13%	<b>Z</b>
Net Income to Common Stock	<u>5,119,030</u>	<u>6,317,870</u>	<u>(1,198,840)</u>	<u>-19%</u>	

**Kentucky American Water Works Company**  
**Income Statement Tickmark Legend**  
**December 31, 2000**

- A** Approximately 9 vacancies throughout the year and the transfer of one employee to the new SE Region.
- B** Increased purchase due to construction of mains in Scott County. Project was finished April 2000.
- C** Increased rainfall in 2000 caused increased turbidities in the water. Chemical expense is directly correlated to treating increased turbidities.
- D** Amtz of waste disposal budget considerably less than actual
- E** Reorganization of new SE Region in 2000.
- F** PBOP- \$80,078 and group insurance- \$28,781 under budget.
- G** Pension settlement recorded in November (\$523,025)
- H** Rate Case amortization- \$13,945 and demand study amortization- \$5,281 under budget.
- I** General Liability- \$52,187 over budget and workman's Comp- \$25,973 under budget.
- J** Employee expenses- \$25,541, bank service charges- \$16,448 and general office expenses- \$17,760 under budget.
- K** Other Amort.- \$51,709 due to writeoff per rate case, transportation expenses- \$56,388, advertising- \$23,505, research and development expenses- \$30,513 and electricity TD expense- \$12,486 were under budget.
- L** Contract Services- \$85,028 under budget and Misc maintenance agreements- \$12,486 over budget.
- M** Reg Asset AFUDC budget was based on BWP, Community Education etc all being in CWIP actually written off per PSC
- N** Property taxes- \$106,306 under plan.
- O** Interest on excess cash in overnight investments.
- P** AFUDC on Source of Supply project
- Q** Charge off of Misc Inv on damages to KAW property- \$21,982.
- R** Budget number was incorrect for preferred stock amortization.
- S** Rate case write off- \$1,256,236.
- T** Lower income resulting in lower taxes
- U** Lower income resulting in lower taxes
- V** Budget included amortization of debt expense on LT financing that was not realized in 2000.
- W** Short term debt pending issuance of securities.
- X** In July 2000 we started recording closing fees and facility fees for AWCC to the other interest expense line.
- Y** AFUDC on Source of Supply project
- Z** Budget number was incorrect for preferred stock dividends.

Kentucky-American Water Company				
Case No. 2004-00103				
Response to AGKYDR2 #1				
Year: 1999				
AWW	DESCRIPTION	ACTUAL	BUDGET	VARIANCE
403000	DEPRECIATION EXPENSE	5,332,790	4,861,765	471,025
403100	DEPR EXPENSE-CONTR PROP	(541,996)	-	(541,996)
404430	AMORT REG ASSET - AFUDC	25,728	35,849	(10,121)
408030	OTHER GENERAL TAXES	2,345	10,080	(7,735)
408100	REAL & PERSON PROP TAXES	1,198,331	1,168,776	29,555
408110	GROSS INC & RECPTS TAXES	62,969	73,878	(10,909)
408140	FEDERAL UNEMPLMNT TXS	8,983	14,339	(5,357)
408150	FEDERAL UNEMPLMNT TXS CR	1	(6,678)	6,679
408160	FICA	433,786	491,518	(57,732)
408170	FICA CR	(18)	(63,856)	63,838
408180	STATE UNEMPLMNT TXS	4,339	10,279	(5,940)
408190	STATE UNEMPLMNT TXS CR	0	(4,177)	4,177
409100	SIT-CURRENT	642,335	606,574	35,761
409110	SIT-ADJUST PRIOR YEARS	(27,144)	-	(27,144)
409150	FIT-CURRENT	2,537,914	2,361,046	176,868
409160	FIT-ADJUST PRIOR YEARS	(6,908)	-	(6,908)
409210	SIT-OTH INC & DED-REG	(23,643)	(19,147)	(4,496)
409220	FIT-OTH INC & DED-REG	(92,028)	(74,523)	(17,505)
410400	DEF SIT-REG ASSET/LIAB	(1,632)	-	(1,632)
410600	DEF SIT-OTHER	403,939	344,170	59,769
410700	DEF FIT-REG ASSET/LIAB	(73,886)	-	(73,886)
410900	DEF FIT-OTHER	1,442,267	1,424,363	17,904
410950	DEF FIT-CURRENT	4,241	-	4,241
412210	ITC RESTORED- 3%	(7,652)	(14,652)	7,000
412220	ITC RESTORED- 4%	(6,305)	(19,546)	13,241
412230	ITC RESTORED-10%	(70,840)	(48,864)	(21,976)
415100	M&J REVENUES-OUTSIDE	(8,684)	(6,000)	(2,684)
416100	M&J EXPENSES-OUTSIDE	15,984	-	15,984
416110	M&J EXPENSES-INSIDE	(719)	-	(719)
419300	INT OTHER SECURITIES-OUT	(62,920)	(10,021)	(52,899)
420100	AFUDC - EQUITY	(720,174)	(758,964)	38,790
420210	AFUDC - DEBT	(381,188)	(402,514)	21,326
422000	GAINS-LOSSES DISP PROP	(5,353)	-	(5,353)
425300	AMORT PREFERRED STOCK EXP	1,685	1,685	(0)
426100	DONATIONS	189,986	167,710	22,276
426160	OTHER LOBBYING EXPENSES	63,882	54,210	9,672
426200	OTHER INCOME DEDUCTIONS	84,781	22,540	62,241
426290	OTHER INCOME DED-SERVICE CO	11	-	11
426410	NON-OPER EMPLOYEE EXP	9,614	3,270	6,344
426420	NON-OPER EMPLOYEE EXP - TAX	7,830	1,260	6,570
427100	INTEREST LTD-OUT-REG	5,192,900	5,192,904	(4)
428000	AMORT DEBT DISCOUNT & EXP	41,985	41,556	429
431100	INTEREST ON BANK DEBT	24,697	138,256	(113,559)
431200	OTHER INTEREST EXPENSE	5,544	3,129	2,415
437100	DIV DEC PREF STK-OUTSIDE	543,637	543,638	(1)
438200	DIV DEC COMMON STK - IN	5,156,716	4,478,857	677,859
461000	DOMESTIC SEWER SERV BILLED	(23,496)	(15,384)	(8,112)

Kentucky-American Water Company				
Case No. 2004-00103				
Response to AGKYDR2 #1				
Year: 1999				
AWW	DESCRIPTION	ACTUAL	BUDGET	VARIANCE
461100	RES SALES BILLED METERED	(19,533,771)	(18,881,057)	(652,714)
461110	RES SALES UNBILL METERED	(72,662)	(28,346)	(44,316)
461130	DOMESTIC SEWER SERV UNBILLE	(280)	-	(280)
461200	COM SALES BILLED METERED	(10,302,326)	(10,183,625)	(118,701)
461210	COM SALES UNBILL METERED	(28,991)	(9,483)	(19,508)
461300	IND SALES BILLED METERED	(1,727,634)	(1,780,054)	52,420
461310	IND SALES UNBILL METERED	(2,347)	(1,013)	(1,334)
461400	MISC SALES BILLED METERED	(44,170)	(17,208)	(26,962)
462000	PRIV FIR PROT SER BILLED	(748,710)	(710,880)	(37,830)
462110	INDUST WASTE SER UNBILL	(119)	-	(119)
462210	INDUSTRIAL WASTE SERVICE	(4,259)	(10,484)	6,225
463000	PUB FIRE PROT SER BILLED	(1,697,548)	(1,695,961)	(1,587)
464200	PUB AUTH SLS BILLED METRD	(3,014,557)	(3,122,285)	107,728
464210	PUB AUTH SLS UNBILL METRD	(3,278)	(362)	(2,916)
466000	SALES FOR RESALE BILLED	(991,121)	(641,862)	(349,259)
466100	SALES FOR RESALE UNBILL	668	453	215
471100	RECONNECTION CHARGES	(159,215)	(136,800)	(22,415)
471200	OTHER MISC SERV REVENUES	(18,125)	(14,400)	(3,725)
472000	RENTS FROM WATER PROPERTY	(33,990)	(27,090)	(6,900)
474100	BILL & COLL SERV FOR OTH	(648,186)	(645,812)	(2,374)
474300	MISCELLANEOUS	(49,724)	(4,800)	(44,924)
600000	SS OPERATION SUPERV & ENG	74	18,098	(18,024)
602000	PURCHASED WATER	239,529	192,396	47,133
603100	MISCELLANEOUS SS EXPENSES	358	-	358
610000	SS ORDNY MAINT SUPR & ENG	-	486	(486)
613100	OR MN LAK RIV & OTH MAT	1,469	2,000	(531)
613120	AMORT DEF EXP LAK RIV & OTH	29,782	30,396	(614)
617100	OR MN MISC WAT SS PLT MAT	5,335	6,700	(1,365)
623110	POWER PURCH FOR PUMP ELEC	26,467	975,516	(949,049)
623210	FUEL PURCH FOR PUMP OTHER	1,674,198	551,395	1,122,803
624100	PUMPING EXPENSE	-	500	(500)
624500	PUMPING EXPENSES ELECTRIC	416	-	416
626500	MISC PUMPING EXP ELECTRIC	6,306	8,400	(2,094)
626600	MISC PUMPING EXP OTHER	2,231	-	2,231
630200	OR MN PUMP SUP & ENG ELEC	1,364	-	1,364
633200	OR MN PUMP EQPT MAT ELEC	58,417	102,200	(43,783)
633300	OR MN PUMP EQPT MAT OTHER	31,300	23,800	7,500
633500	OR MN PUMP EQPT LAB ELEC	1,587	-	1,587
640000	WT OPERATION SUPERV & ENG	382,610	388,878	(6,268)
641100	GENERAL CHEMICALS	922,243	953,365	(31,122)
642100	GENERAL WT LABOR	730,592	825,069	(94,477)
642300	GENERAL WT EXPENSES	162,123	162,300	(177)
643100	MISC WT EXPENSES-CURRENT	256,995	284,045	(27,050)
643300	WASTE DISPOSAL EXP (CUR)	51,547	44,800	6,747
643310	AMORT WASTE DISPOSAL EXP	37,870	38,744	(874)
644000	WT RENTS	35,443	34,044	1,399
650000	OR MN WT SUPR & ENG	100,877	147,173	(46,296)

Kentucky-American Water Company				
Case No. 2004-00103				
Response to AGKYDR2 #1				
Year: 1999				
AWW	DESCRIPTION	ACTUAL	BUDGET	VARIANCE
651100	OR MN WT STRUCT & IMP MAT	54,027	16,050	37,977
651120	AMORT DEF EXP WT STRUCT	191,909	182,438	9,471
652100	OR MN GENERAL WT EQPT MAT	103,456	125,090	(21,634)
660000	T&D OPERATION SUPER & ENG	259,607	156,214	103,393
661200	STORAGE FACILITIES LABOR	46	-	46
662100	T&D LINES EXPENSE	43,141	240	42,901
662200	T&D LINES LABOR	650,232	594,007	56,225
663300	MISC METER EXPENSES	633	-	633
664200	CUSTOMER INSTALL LABOR	23	-	23
665100	MAPS AND RECORDS EXPENSES	5,428	4,800	628
665200	MAPS AND RECORDS LABOR	9,443	-	9,443
665300	MISC T&D EXPENSES-CURRENT	259,856	211,691	48,165
666000	T&D RENTS	27,004	26,856	148
667100	MISC SEWER T & D EXP	6,749	4,760	1,989
670000	OR MN T&D SUPR & ENG	158,432	819,965	(661,533)
671100	OR MN T&D STRUCT & IMP-MAT	3,129	2,400	729
671200	OR MN T&D STRUCT & IMP-LAB	2,981	-	2,981
672120	AMORT DEF EXP RES & STAND	86,057	120,535	(34,478)
673100	OR MN T&D MAINS MAT	56,608	39,124	17,484
673200	OR MN T&D MAINS LAB	273,114	-	273,114
675100	OR MN SERVICES MAT	-	1,184	(1,184)
675200	OR MN SERVICES LAB	106,781	-	106,781
676100	OR MN METERS MAT	6,704	10,500	(3,796)
676200	OR MN METERS LAB	13,225	-	13,225
676400	OR MN METER INSTALL LAB	138,506	-	138,506
677100	OR MN HYDRANTS MAT	(259)	1,900	(2,159)
677200	OR MN HYDRANTS LAB	45,036	-	45,036
678100	OR MN OTHER T&D PLANT MAT	409,799	388,830	20,969
678200	OR MN OTHER T&D PLANT LAB	9,286	-	9,286
901000	CUSTOMER ACCOUNT SUPRVSN	228,215	268,229	(40,014)
902200	METER READING LABOR	422,864	531,253	(108,389)
903100	CONTRACT & ORDERS EXPENS	21,375	16,750	4,625
903200	CONTRACTS & ORDERS LABOR	666,140	573,501	92,639
903300	COLLECTING EXPENSES	170,021	120,000	50,021
903520	BILLING & ACCTNG OTH EXP	421,509	368,280	53,229
903521	CUST ACCTG-BILLING/TELEPHON	53,286	35,400	17,886
903523	CUST ACCTG-BILLING/POSTAGE	303,086	289,383	13,703
904000	UNCOLLECTIBLE ACCOUNTS	150,894	186,077	(35,183)
905100	MISC CUST ACCTNG EXPENSES	63,791	82,235	(18,444)
920000	ADM & GENERAL SALARIES	997,021	1,328,488	(331,467)
920200	SALARIES OFFICERS	477,398	-	477,398
920500	INCENTIVE PLAN EXPENSE	114,232	-	114,232
920520	INCENTIVE PLAN EXP OFFICERS	8,367	96,312	(87,945)
921100	EXPENSES OF EMPLOYEES	83,683	114,936	(31,253)
921110	DUES FOR CLUBS-TAXABLE	-	900	(900)
921140	EXP OF OFFICERS&EMPS MSTR A	661	173	488
921200	MISC OFFICE EXPENSES	141,301	185,729	(44,428)

<b>Kentucky-American Water Company</b>				
<b>Case No. 2004-00103</b>				
<b>Response to AGKYDR2 #1</b>				
<b>Year: 1999</b>				
<b>AWW</b>	<b>DESCRIPTION</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
921210	MISC OFFICE EXP TEL	73,119	67,800	5,319
921220	MISC OFFICE EXP SUP	87,294	71,245	16,049
921240	SUBSCRIPTIONS	10,603	13,210	(2,607)
921250	OFFICE BUILDING OPERATION	11,972	15,272	(3,300)
923100	SERVICE COMPANY CHARGES	556,093	540,089	16,004
923200	AUDITING SERVICES	29,897	30,552	(655)
923300	LEGAL SERVICES	87,176	42,000	45,176
923500	OTHER SERVICES-CURRENT	320,619	189,759	130,860
924000	PROPERTY INSURANCE	42,824	37,764	5,060



Kentucky-American Water Company				
Case No. 2004-00103				
Response to AGKYDR2 #1				
Year: 2000				
AWW	DESCRIPTION	ACTUAL	BUDGET	VARIANCE
403000	DEPRECIATION EXPENSE	5,109,379	5,157,586	(48,207)
404430	AMORT REG ASSET - AFUDC	25,728	244,197	(218,469)
407000	AMORT PROPERTY LOSSES	48,316	-	48,316
408030	OTHER GENERAL TAXES	3,842	10,080	(6,238)
408100	REAL & PERSON PROP TAXES	1,239,105	1,345,411	(106,306)
408110	GROSS INC & RECPTS TAXES	76,516	74,108	2,408
408140	FEDERAL UNEMPLYMNT TXS	7,940	7,801	139
408160	FICA	430,718	451,293	(20,575)
408180	STATE UNEMPLYMNT TXS	4,032	6,242	(2,210)
409100	SIT-CURRENT	178,858	691,662	(512,804)
409110	SIT-ADJUST PRIOR YEARS	(25,878)	-	(25,878)
409150	FIT-CURRENT	784,743	2,692,244	(1,907,501)
409160	FIT-ADJUST PRIOR YEARS	(1,414)	-	(1,414)
409210	SIT-OTH INC & DED-REG	(145,843)	(22,078)	(123,765)
409220	FIT-OTH INC & DED-REG	(567,681)	(85,937)	(481,744)
410400	DEF SIT-REG ASSET/LIAB	3,845	-	3,845
410600	DEF SIT-OTHER	784,884	253,748	531,136
410700	DEF FIT-REG ASSET/LIAB	(52,562)	-	(52,562)
410900	DEF FIT-OTHER	2,873,738	1,074,127	1,799,611
410950	DEF FIT-CURRENT	407	-	407
412210	ITC RESTORED- 3%	(7,652)	(7,652)	-
412220	ITC RESTORED- 4%	(6,305)	(6,306)	1
412230	ITC RESTORED-10%	(70,840)	(70,839)	(1)
415100	M&J REVENUES-OUTSIDE	(34,179)	(6,000)	(28,179)
416100	M&J EXPENSES-OUTSIDE	43,167	-	43,167
419300	INT OTHER SECURITIES-OUT	(21,193)	(9,204)	(11,989)
420100	AFUDC - EQUITY	(396,940)	(268,225)	(128,715)
420210	AFUDC - DEBT	(210,031)	(133,571)	(76,460)
425300	AMORT PREFERRED STOCK EXP	1,685	18,388	(16,703)
426100	DONATIONS	174,312	169,730	4,582
426160	OTHER LOBBYING EXPENSES	86,274	56,781	29,493
426200	OTHER INCOME DEDUCTIONS	1,508,078	51,530	1,456,548
426410	NON-OPER EMPLOYEE EXP	11,330	4,085	7,245
426420	NON-OPER EMPLOYEE EXP - TAXABL	4,114	1,960	2,154
427100	INTEREST LTD-OUT-REG	5,123,202	4,986,037	137,165
428000	AMORT DEBT DISCOUNT & EXP	42,174	101,395	(59,221)
431100	INTEREST ON BANK DEBT	537,776	341,115	196,661
431200	OTHER INTEREST EXPENSE	30,165	1,503	28,662
437100	DIV DEC PREF STK-OUTSIDE	540,118	478,504	61,614
438200	DIV DEC COMMON STK - IN	4,075,217	4,403,491	(328,274)
461000	DOMESTIC SEWER SERV BILLED	(24,980)	(25,598)	618
461100	RES SALES BILLED METERED	(19,576,628)	(20,214,485)	637,857
461110	RES SALES UNBILL METERED	(119,773)	(45,396)	(74,377)
461130	DOMESTIC SEWER SERV UNBILLED	225	(250)	475
461200	COM SALES BILLED METERED	(10,154,827)	(10,627,567)	472,740
461210	COM SALES UNBILL METERED	(33,576)	(14,398)	(19,178)

Kentucky-American Water Company				
Case No. 2004-00103				
Response to AGKYDR2 #1				
Year: 2000				
AWW	DESCRIPTION	ACTUAL	BUDGET	VARIANCE
461300	IND SALES BILLED METERED	(1,582,964)	(1,815,927)	232,963
461310	IND SALES UNBILL METERED	(7,202)	(2,734)	(4,468)
461400	MISC SALES BILLED METERED	(18,769)	(17,207)	(1,562)
462000	PRIV FIR PROT SER BILLED	(780,920)	(753,721)	(27,199)
462110	INDUST WASTE SER UNBILL	73	-	73
462210	INDUSTRIAL WASTE SERVICE	(5,850)	-	(5,850)
463000	PUB FIRE PROT SER BILLED	(1,738,164)	(1,755,468)	17,304
463100	PUB FIRE PROT SER UNBILL	360	-	360
464200	PUB AUTH SLS BILLED METRD	(2,784,504)	(3,179,877)	395,373
464210	PUB AUTH SLS UNBILL METRD	(14,437)	(447)	(13,990)
466000	SALES FOR RESALE BILLED	(935,924)	(713,612)	(222,312)
466100	SALES FOR RESALE UNBILL	(8,048)	(1,115)	(6,933)
471100	RECONNECTION CHARGES	(157,004)	(176,256)	19,252
471200	OTHER MISC SERV REVENUES	(18,885)	(20,424)	1,539
472000	RENTS FROM WATER PROPERTY	(70,850)	(53,940)	(16,910)
474100	BILL & COLL SERV FOR OTH	(680,747)	(666,374)	(14,373)
474300	MISCELLANEOUS	(6,470)	(3,600)	(2,870)
600000	SS OPERATION SUPERV & ENG	254,970	271,979	(17,009)
602000	PURCHASED WATER	285,803	188,321	97,482
603100	MISCELLANEOUS SS EXPENSES	214,056	246,741	(32,685)
610000	SS ORDNY MAINT SUPR & ENG	950,018	963,868	(13,850)
611100	OR MN SS STRUCT & IMP MAT	77,590	97,000	(19,410)
613120	AMORT DEF EXP LAK RIV & OTH	29,759	29,820	(61)
617100	OR MN MISC WAT SS PLT MAT	12,200	24,700	(12,500)
623110	POWER PURCH FOR PUMP ELEC	116,827	1,087,123	(970,296)
623210	FUEL PURCH FOR PUMP OTHER	1,476,406	558,504	917,902
626500	MISC PUMPING EXP ELECTRIC	636	13,200	(12,564)
630200	OR MN PUMP SUP & ENG ELEC	4,089	58,721	(54,632)
633200	OR MN PUMP EQPT MAT ELEC	75,514	114,800	(39,286)
640000	WT OPERATION SUPERV & ENG	432,617	434,955	(2,338)
641100	GENERAL CHEMICALS	1,239,224	1,045,053	194,171
642100	GENERAL WT LABOR	749,717	649,523	100,194
642300	GENERAL WT EXPENSES	152,593	171,305	(18,712)
643100	MISC WT EXPENSES-CURRENT	249,920	276,945	(27,025)
643300	WASTE DISPOSAL EXP (CUR)	50,260	57,150	(6,890)
643310	AMORT WASTE DISPOSAL EXP	72,000	16,251	55,749
644000	WT RENTS	36,166	35,100	1,066
650000	OR MN WT SUPR & ENG	96,144	147,944	(51,800)
651100	OR MN WT STRUCT & IMP MAT	120,935	149,280	(28,345)
651120	AMORT DEF EXP WT STRUCT	170,643	180,822	(10,179)
660000	T&D OPERATION SUPER & ENG	273,642	249,046	24,596
661200	STORAGE FACILITIES LABOR	384,209	297,148	87,061
662100	T&D LINES EXPENSE	153,781	96,493	57,288
662200	T&D LINES LABOR	325,227	397,162	(71,935)
663300	MISC METER EXPENSES	65,366	69,600	(4,234)
665300	MISC T&D EXPENSES-CURRENT	66,305	60,066	6,239

Kentucky-American Water Company				
Case No. 2004-00103				
Response to AGKYDR2 #1				
Year: 2000				
AWW	DESCRIPTION	ACTUAL	BUDGET	VARIANCE
666000	T&D RENTS	23,161	24,494	(1,333)
667100	MISC SEWER T & D EXP	4,038	4,800	(762)
670000	OR MN T&D SUPR & ENG	146,460	97,547	48,913
671100	OR MN T&D STRUCT & IMP-MAT	321,284	265,100	56,184
671200	OR MN T&D STRUCT & IMP-LAB	2,115	-	2,115
672120	AMORT DEF EXP RES & STAND	123,851	138,777	(14,926)
673200	OR MN T&D MAINS LAB	192,044	197,756	(5,712)
675200	OR MN SERVICES LAB	240,251	265,134	(24,883)
676200	OR MN METERS LAB	7,522	4,529	2,993
677200	OR MN HYDRANTS LAB	73,649	78,729	(5,080)
678100	OR MN OTHER T&D PLANT MAT	66,780	85,060	(18,280)
678200	OR MN OTHER T&D PLANT LAB	-	24,775	(24,775)
902200	METER READING LABOR	433,621	599,896	(166,275)
903100	CONTRACT & ORDERS EXPENS	11,365	18,950	(7,585)
903200	CONTRACTS & ORDERS LABOR	622,464	578,167	44,297
903300	COLLECTING EXPENSES	196,841	196,830	11
903520	BILLING & ACCTNG OTH EXP	336,273	348,839	(12,566)
903521	CUST ACCTG-BILLING/TELEPHONE	48,191	36,000	12,191
903523	CUST ACCTG-BILLING/POSTAGE	318,249	313,217	5,032
904000	UNCOLLECTIBLE ACCOUNTS	201,117	190,751	10,366
905100	MISC CUST ACCTNG EXPENSES	105,053	109,892	(4,839)
910110	ANNUAL REPORT EXPENSES	106,975	249,717	(142,742)
920200	SALARIES OFFICERS	358,495	525,066	(166,571)
920500	INCENTIVE PLAN EXPENSE	79,922	93,516	(13,594)
920520	INCENTIVE PLAN EXP OFFICERS	(18,905)	31,860	(50,765)
921200	MISC OFFICE EXPENSES	84,520	90,595	(6,075)
921210	MISC OFFICE EXP TEL	73,921	74,100	(179)
921220	MISC OFFICE EXP SUP	64,536	64,785	(249)
921250	OFFICE BUILDING OPERATION	2,717	2,030	687
923100	SERVICE COMPANY CHARGES	793,158	436,892	356,266
923200	AUDITING SERVICES	32,986	30,864	2,122
923300	LEGAL SERVICES	96,796	42,000	54,796
923500	OTHER SERVICES-CURRENT	235,732	289,256	(53,524)
924000	PROPERTY INSURANCE	39,210	41,508	(2,298)
925110	WORKMENS COMP PREMIUM EXP	20,419	46,392	(25,973)
925300	INJURIES & DAMAGES EXP	3,986	3,960	26
925400	GENERAL LIABILITY	238,476	186,288	52,188
926100	ACCRUED OPEB EXPENSE	437,463	517,541	(80,078)
926110	GROUP INSURANCE PREM EXP	818,606	847,387	(28,781)
926200	OTHER WELFARE EXPENSES	22,633	24,540	(1,907)
926220	ESOP CONTRIBUTIONS EXPENSE	68,758	75,000	(6,242)
926250	401-K CONTRIBUTIONS EXPENSE	82,683	88,182	(5,499)
926400	PENSION PLAN EXPENSE	(404,939)	182,746	(587,685)
928100	AMORT EXP RATE PROCEEDING	15,701	29,646	(13,945)
928300	AMORT OTHER REGULATRY EXP	7,592	7,596	(4)
928400	AMORT EXP RATE PROCEEDING	2,043	7,320	(5,277)

<b>Kentucky-American Water Company</b>				
<b>Case No. 2004-00103</b>				
<b>Response to AGKYDR2 #1</b>				
<b>Year: 2000</b>				
<b>AWW</b>	<b>DESCRIPTION</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
930130	OTHER GENERAL EXPENSE	7,572	13,302	(5,730)
930210	MISC GENERAL EXP-CURRENT	9,445	14,000	(4,555)
930230	AMORT MISC GENERAL EXP	-	35	(35)
930260	MEALS & TRAVEL EXPENSES-TAXABL	16,885	15,691	1,194
930300	RESEARCH & DEV EXP	80,054	111,435	(31,381)
930600	TRANSPORTATION EXPENSES	299,285	242,897	56,388
930850	MISC GEN EXP-DIRECTORS FEES	37,651	41,000	(3,349)
930880	MISC GEN EXP-COMPANY DUES	25,602	25,031	571
930890	MISC GEN EXP-OTHER	87,105	110,610	(23,505)
930900	TAX PENALTY	(984)	-	(984)
931000	ADM & GENERAL RENTS	29,863	30,160	(297)

83410  
RATES02  
ACTVSBUD1

Kentucky American Water Co.  
Actual vs Budget  
By Month by Aww Account  
As of January 31, 1999

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07/23/04  
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Description	January Balance	January Budget	Variance
00012 Kentucky-American Water Co.			
403000 DEPRECIATION EXPENSE	381,851.60	393,502.00	-11,650.40
404430 AMORT REG ASSET - AFUDC	2,144.00	2,144.00	.00
408030 OTHER GENERAL TAXES	.00	840.00	-840.00
408100 REAL & PERSON PROP TAXES	97,397.58	97,398.00	-.42
408110 GROSS INC & RECPTS TAXES	6,113.00	6,113.00	.00
408140 FEDERAL UNEMPLYMNT TXS	3,615.25	4,176.00	-560.75
408150 FEDERAL UNEMPLYMNT TXS CR	.00	-530.00	530.00
408160 FICA	35,891.19	40,251.00	-4,359.81
408170 FICA CR	.00	-5,058.00	5,058.00
408180 STATE UNEMPLYMNT TXS	2,297.64	2,618.00	-320.36
408190 STATE UNEMPLYMNT TXS CR	.00	-331.00	331.00
409100 SIT-CURRENT	58,489.00	49,073.00	9,416.00
409150 FIT-CURRENT	262,879.00	191,013.00	71,866.00
409210 SIT-OTH INC & DED-REG	-6,923.00	-8,694.00	1,771.00
409220 FIT-OTH INC & DED-REG	-26,947.00	-33,840.00	6,893.00
410400 DEF SIT-REG ASSET/LIAB	-106.00	.00	-106.00
410600 DEF SIT-OTHER	29,860.00	19,595.00	10,265.00
410700 DEF FIT-REG ASSET/LIAB	-4,758.00	.00	-4,758.00
410900 DEF FIT-OTHER	80,643.00	81,587.00	-944.00
410950 DEF FIT-CURRENT	370.00	.00	370.00
412210 ITC RESTORED- 3%	-493.00	-919.00	426.00
412220 ITC RESTORED- 4%	-406.00	-1,226.00	820.00
412230 ITC RESTORED-10%	-4,561.00	-3,066.00	-1,495.00
415100 M&J REVENUES-OUTSIDE	.00	-500.00	500.00
416110 M&J EXPENSES-INSIDE	-719.11	.00	-719.11
419300 INT OTHER SECURITIES-OUT	-8,718.06	-1,334.00	-7,384.06
420100 AFUDC - EQUITY	-53,660.20	-43,159.00	-10,501.20
420210 AFUDC - DEBT	-28,458.00	-22,889.00	-5,569.00
425300 AMORT PREFERRED STOCK EXP	64.24	64.00	.24
426100 DONATIONS	90,070.00	100,200.00	-10,130.00
426160 OTHER LOBBYING EXPENSES	.00	4,200.00	-4,200.00
426200 OTHER INCOME DEDUCTIONS	2,865.00	2,720.00	145.00
426410 NON-OPER EMPLOYEE EXP	416.50	140.00	276.50
426420 NON-OPER EMPLOYEE EXP - TAXA	376.50	105.00	271.50
427100 INTEREST LTD-OUT-REG	432,741.67	432,742.00	-.33
428000 AMORT DEBT DISCOUNT & EXP	3,497.73	3,463.00	34.73
431100 INTEREST ON BANK DEBT	.00	1,067.00	-1,067.00
431200 OTHER INTEREST EXPENSE	375.39	292.00	83.39
437100 DIV DEC PEF STK-OUTSIDE	45,449.83	45,450.00	-.17
461000 DOMESTIC SEWER SERV BILLED	-2,137.53	-1,151.00	-986.53
461100 RES SALES BILLED METERED	-1,545,710.43	-1,434,773.00	-110,937.43
461110 RES SALES UNBILL METERED	-93,722.44	-93,979.00	256.56
461130 DOMESTIC SEWER SERV UNBILLED	-21.45	.00	-21.45
461200 COM SALES BILLED METERED	-814,461.02	-777,660.00	-36,801.02
461210 COM SALES UNBILL METERED	-42,059.59	-41,061.00	-998.59
461300 IND SALES BILLED METERED	-131,962.09	-116,225.00	-15,737.09
461310 IND SALES UNBILL METERED	-35,485.51	-28,489.00	-6,996.51
461400 MISC SALES BILLED METERED	-545.63	-1,062.00	516.37
462000 PRIV FIR PROT SER BILLED	-68,940.68	-58,109.00	-10,831.68
462110 INDUST WASTE SER UNBILL	215.68	.00	215.68
462210 INDUSTRIAL WASTE SERVICE	-179.82	-624.00	444.18
463000 PUB FIRE PROT SER BILLED	-140,193.97	-139,950.00	-243.97
464200 PUB AUTH SLS BILLED METRD	-212,636.40	-221,203.00	8,566.60
464210 PUB AUTH SLS UNBILL METRD	-9,218.86	-8,454.00	-764.86
466000 SALES FOR RESALE BILLED	-58,573.00	-53,251.00	-5,322.00
466100 SALES FOR RESALE UNBILL	5,946.87	2,139.00	3,807.87
471100 RECONNECTION CHARGES	-11,554.56	-11,400.00	-154.56
471200 OTHER MISC SERV REVENUES	-1,701.36	-1,200.00	-501.36
472000 RENTS FROM WATER PROPERTY	-2,195.00	-2,195.00	.00
474100 BILL & COLL SERV FOR OTH	-52,582.82	-53,009.00	426.18
474300 MISCELLANEOUS	-90.04	-400.00	309.96
600000 SS OPERATION SUPERV & ENG	.00	1,428.00	-1,428.00
602000 PURCHASED WATER	25,064.16	14,219.00	10,845.16
613100 OR MN LAK RIV & OTH MAT	.00	300.00	-300.00
613120 AMORT DEF EXP LAK RIV & OTH	2,479.76	2,533.00	-53.24
617100 OR MN MISC WAT SS PLT MAT	.00	200.00	-200.00
623110 POWER PURCH FOR PUMP ELEC	1,652.77	67,023.00	-65,370.23
623210 FUEL PURCH FOR PUMP OTHER	123,813.22	43,273.00	80,540.22
626500 MISC PUMPING EXP ELECTRIC	455.49	700.00	-244.51
633200 OR MN PUMP EQPT MAT ELEC	.00	200.00	-200.00
633300 OR MN PUMP EQPT MAT OTHER	566.84	350.00	216.84

83410  
RATES02  
ACTVSBUD1

Kentucky American Water Co.  
Actual vs Budget  
By Month by Aww Account  
As of January 31, 1999

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07/23/04  
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Description	January Balance	January Budget	Variance
00012 Kentucky-American Water Co.			
640000 WT OPERATION SUPERV & ENG	31,555.40	30,490.00	1,065.40
641100 GENERAL CHEMICALS	115,532.40	85,714.00	29,818.40
642100 GENERAL WT LABOR	58,282.92	66,601.00	-8,318.08
642300 GENERAL WT EXPENSES	12,149.94	14,620.00	-2,470.06
643100 MISC WT EXPENSES-CURRENT	20,984.55	24,635.00	-3,650.45
643300 WASTE DISPOSAL EXP (CUR)	4,408.23	5,400.00	-991.77
643310 AMORT WASTE DISPOSAL EXP	4,999.49	4,999.00	.49
644000 WT RENTS	2,837.27	2,837.00	.27
650000 OR MN WT SUPR & ENG	8,279.84	11,746.00	-3,466.16
651100 OR MN WT STRUCT & IMP MAT	496.90	1,750.00	-1,253.10
651120 AMORT DEF EXP WT STRUCT	25,718.98	15,018.00	10,700.98
652100 OR MN GENERAL WT EQPT MAT	6,744.01	11,570.00	-4,825.99
660000 T&D OPERATION SUPER & ENG	20,057.60	12,370.00	7,687.60
662100 T&D LINES EXPENSE	1,213.10	20.00	1,193.10
662200 T&D LINES LABOR	52,666.32	49,024.00	3,642.32
664200 CUSTOMER INSTALL LABOR	23.22	.00	23.22
665100 MAPS AND RECORDS EXPENSES	.00	400.00	-400.00
665200 MAPS AND RECORDS LABOR	1,178.39	.00	1,178.39
665300 MISC T&D EXPENSES-CURRENT	15,333.28	18,028.00	-2,694.72
666000 T&D RENTS	1,313.33	2,158.00	-844.67
667100 MISC SEWER T & D EXP	240.00	250.00	-10.00
670000 OR MN T&D SUPR & ENG	16,113.57	63,847.00	-47,733.43
671100 OR MN T&D STRUCT & IMP-MAT	.00	200.00	-200.00
671200 OR MN T&D STRUCT & IMP-LAB	30.96	.00	30.96
672120 AMORT DEF EXP RES & STAND	4,746.28	9,815.00	-5,068.72
673100 OR MN T&D MAINS MAT	2,131.91	4,000.00	-1,868.09
673200 OR MN T&D MAINS LAB	24,956.26	.00	24,956.26
675100 OR MN SERVICES MAT	.00	35.00	-35.00
675200 OR MN SERVICES LAB	6,094.15	.00	6,094.15
676100 OR MN METERS MAT	.00	750.00	-750.00
676200 OR MN METERS LAB	2,215.02	.00	2,215.02
676400 OR MN METER INSTALL LAB	10,426.30	.00	10,426.30
677200 OR MN HYDRANTS LAB	4,075.11	.00	4,075.11
678100 OR MN OTHER T&D PLANT MAT	9,361.29	20,852.00	-11,490.71
678200 OR MN OTHER T&D PLANT LAB	91.94	.00	91.94
901000 CUSTOMER ACCOUNT SUPRVSN	17,269.91	21,301.00	-4,031.09
902200 METER READING LABOR	38,825.14	42,162.00	-3,336.86
903100 CONTRACT & ORDERS EXPENS	523.86	1,300.00	-776.14
903200 CONTRACTS & ORDERS LABOR	51,269.17	46,544.00	4,725.17
903300 COLLECTING EXPENSES	15,196.79	10,000.00	5,196.79
903520 BILLING & ACCTNG OTH EXP	29,187.55	43,680.00	-14,492.45
903521 CUST ACCTG-BILLING/TELEPHONE	1,939.13	2,950.00	-1,010.87
903523 CUST ACCTG-BILLING/POSTAGE	24,330.27	23,975.00	355.27
904000 UNCOLLECTIBLE ACCOUNTS	7,974.20	14,096.00	-6,121.80
905100 MISC CUST ACCTNG EXPENSES	6,699.77	5,436.00	1,263.77
920000 ADM & GENERAL SALARIES	85,680.90	105,075.00	-19,394.10
920200 SALARIES OFFICERS	31,044.34	.00	31,044.34
920500 INCENTIVE PLAN EXPENSE	6,662.50	.00	6,662.50
920520 INCENTIVE PLAN EXP OFFICERS	1,677.33	8,026.00	-6,348.67
921100 EXPENSES OF EMPLOYEES	6,839.61	7,702.00	-862.39
921110 DUES FOR CLUBS-TAXABLE	.00	150.00	-150.00
921140 EXP OF OFFICERS&EMPS MSTR AC	34.30	15.00	19.30
921200 MISC OFFICE EXPENSES	10,131.38	15,708.00	-5,576.62
921210 MISC OFFICE EXP TEL	6,661.45	5,600.00	1,061.45
921220 MISC OFFICE EXP SUP	4,584.65	5,850.00	-1,265.35
921240 SUBSCRIPTIONS	1,009.79	2,216.00	-1,206.21
921250 OFFICE BUILDING OPERATION	1,298.36	2,350.00	-1,051.64
923100 SERVICE COMPANY CHARGES	51,644.76	45,159.00	6,485.76
923200 AUDITING SERVICES	.00	2,546.00	-2,546.00
923300 LEGAL SERVICES	13,589.12	3,500.00	10,089.12
923500 OTHER SERVICES-CURRENT	8,836.88	8,330.00	506.88
924000 PROPERTY INSURANCE	3,303.09	3,147.00	156.09
925110 WORKMENS COMP PREMIUM EXP	4,852.05	4,548.00	304.05
925300 INJURIES & DAMAGES EXP	273.75	330.00	-56.25
925400 GENERAL LIABILITY	10,167.75	11,158.00	-990.25
926100 ACCRUED OPEB EXPENSE	39,873.00	39,873.00	.00
926110 GROUP INSURANCE PREM EXP	50,035.05	65,324.00	-15,288.95
926150 GROUP INS REIMB PREM	-1,734.55	-1,589.00	-145.55
926160 GROUP INS CAP (C & R)	.00	-7,733.00	7,733.00
926170 GROUP INS PRETAX CONTRIBUTIO	.00	-3,380.00	3,380.00
926200 OTHER WELFARE EXPENSES	6,873.04	5,900.00	973.04

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Kentucky American Water Co.  
Actual vs Budget  
By Month by Aww Account  
As of January 31, 1999

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Description	January Balance	January Budget	Variance
00012 Kentucky-American Water Co.			
926220 ESOP CONTRIBUTIONS EXPENSE	4,805.26	4,805.00	.26
926250 401-K CONTRIBUTIONS EXPENSE	6,564.63	7,800.00	-1,235.37
926280 401-K EXP CAP (C & R)	.00	-935.00	935.00
926360 OPEB EXP CAP (C & R)	-4,449.62	-4,719.00	269.38
926400 PENSION PLAN EXPENSE	16,579.00	16,579.00	.00
926910 PENSIONS CAP (C & R)	-1,201.94	-1,963.00	761.06
928100 AMORT EXP RATE PROCEEDING	12,747.61	12,748.00	-.39
928300 AMORT OTHER REGULATRY EXP	4,218.29	4,219.00	-.71
930210 MISC GENERAL EXP-CURRENT	41,325.46	48,507.00	-7,181.54
930260 MEALS & TRAVEL EXPENSES-TAXA	3,181.83	1,787.00	1,394.83
930300 RESEARCH & DEV EXP	7,506.87	6,566.00	940.87
930600 TRANSPORTATION EXPENSES	17,974.73	20,461.00	-2,486.27
930850 MISC GEN EXP-DIRECTORS FEES	6,727.51	9,000.00	-2,272.49
930880 MISC GEN EXP-COMPANY DUES	66.00	80.00	-14.00
930890 MISC GEN EXP-OTHER	897.50	10,626.00	-9,728.50
930980 MISC GEN EXP-TAXABLE CO. DUE	148.06	.00	148.06
931000 ADM & GENERAL RENTS	2,507.23	1,873.00	634.23
932100 OR MN A&G STRUC & IMP MAT	630.87	19,900.00	-19,269.13
932700 OR MN A&G MISC PROPTY MAT	1,717.55	2,910.00	-1,192.45
00012 Kentucky-American Water Co.	-539,359.52	-396,001.00	-143,358.52

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Kentucky American Water Co.  
Actual vs Budget  
By Month by Aww Account  
As of February 28, 1999

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Description	February Balance	February Budget	Variance
00012 Kentucky-American Water Co.			
403000 DEPRECIATION EXPENSE	382,181.90	393,829.00	-11,647.10
404430 AMORT REG ASSET - AFUDC	2,144.00	2,144.00	.00
408030 OTHER GENERAL TAXES	.00	840.00	-840.00
408100 REAL & PERSON PROP TAXES	97,397.58	97,398.00	-.42
408110 GROSS INC & RECPTS TAXES	6,113.00	6,113.00	.00
408140 FEDERAL UNEMPLYMNT TXS	2,422.79	3,858.00	-1,435.21
408150 FEDERAL UNEMPLYMNT TXS CR	-.32	-506.00	505.68
408160 FICA	33,823.91	38,194.00	-4,370.09
408170 FICA CR	-18.44	-4,831.00	4,812.56
408180 STATE UNEMPLYMNT TXS	1,665.41	2,484.00	-818.59
408190 STATE UNEMPLYMNT TXS CR	-.22	-316.00	315.78
409100 SIT-CURRENT	4,781.00	27,180.00	-22,399.00
409150 FIT-CURRENT	35,337.00	105,796.00	-70,459.00
409210 SIT-OTH INC & DED-REG	-1,320.00	-2,255.00	935.00
409220 FIT-OTH INC & DED-REG	-5,139.00	-8,776.00	3,637.00
410400 DEF SIT-REG ASSET/LIAB	-92.00	.00	-92.00
410600 DEF SIT-OTHER	39,386.00	27,871.00	11,515.00
410700 DEF FIT-REG ASSET/LIAB	-4,188.00	.00	-4,188.00
410900 DEF FIT-OTHER	135,695.00	113,093.00	22,602.00
410950 DEF FIT-CURRENT	881.00	.00	881.00
412210 ITC RESTORED- 3%	-434.00	-798.00	364.00
412220 ITC RESTORED- 4%	-357.00	-1,064.00	707.00
412230 ITC RESTORED-10%	-4,015.00	-2,660.00	-1,355.00
415100 M&J REVENUES-OUTSIDE	-726.74	-500.00	-226.74
416100 M&J EXPENSES-OUTSIDE	843.80	.00	843.80
419300 INT OTHER SECURITIES-OUT	-7,938.36	-892.00	-7,046.36
420100 AFUDC - EQUITY	-55,409.90	-46,867.00	-8,542.90
420210 AFUDC - DEBT	-29,387.00	-24,856.00	-4,531.00
425300 AMORT PREFERRED STOCK EXP	64.24	64.00	.24
426100 DONATIONS	15,540.00	16,250.00	-710.00
426160 OTHER LOBBYING EXPENSES	4,072.01	4,200.00	-127.99
426200 OTHER INCOME DEDUCTIONS	3,619.73	8,085.00	-4,465.27
426290 OTHER INCOME DED-SERVICE CO	1.40	.00	1.40
426410 NON-OPER EMPLOYEE EXP	295.00	140.00	155.00
426420 NON-OPER EMPLOYEE EXP - TAXA	295.00	105.00	190.00
427100 INTEREST LTD-OUT-REG	432,741.65	432,742.00	-.35
428000 AMORT DEBT DISCOUNT & EXP	3,501.72	3,463.00	38.72
431100 INTEREST ON BANK DEBT	.00	1,067.00	-1,067.00
431200 OTHER INTEREST EXPENSE	315.11	292.00	23.11
437100 DIV DEC PREF STK-OUTSIDE	45,449.83	45,450.00	-.17
461000 DOMESTIC SEWER SERV BILLED	-1,981.23	-1,195.00	-786.23
461100 RES SALES BILLED METERED	-1,392,187.67	-1,485,004.00	92,816.33
461110 RES SALES UNBILL METERED	77,700.67	77,780.00	-79.33
461130 DOMESTIC SEWER SERV UNBILLED	-149.89	.00	-149.89
461200 COM SALES BILLED METERED	-726,618.97	-787,155.00	60,536.03
461210 COM SALES UNBILL METERED	55,194.63	53,897.00	1,297.63
461300 IND SALES BILLED METERED	-125,851.12	-147,381.00	21,529.88
461310 IND SALES UNBILL METERED	21,387.21	19,534.00	1,853.21
461400 MISC SALES BILLED METERED	-5,733.21	-1,420.00	-4,313.21
462000 PRIV FIR PROT SER BILLED	-60,795.04	-58,221.00	-2,574.04
462110 INDUST WASTE SER UNBILL	71.99	.00	71.99
462210 INDUSTRIAL WASTE SERVICE	-41.50	-770.00	728.50
463000 PUB FIRE PROT SER BILLED	-137,369.88	-140,070.00	2,700.12
464200 PUB AUTH SLS BILLED METRD	-188,504.17	-221,966.00	33,461.83
464210 PUB AUTH SLS UNBILL METRD	5,209.54	4,503.00	706.54
466000 SALES FOR RESALE BILLED	-52,434.20	-45,550.00	-6,884.20
466100 SALES FOR RESALE UNBILL	3,613.08	1,797.00	1,816.08
471100 RECONNECTION CHARGES	-13,532.29	-11,400.00	-2,132.29
471200 OTHER MISC SERV REVENUES	-1,288.87	-1,200.00	-88.87
472000 RENTS FROM WATER PROPERTY	-2,195.00	-2,195.00	.00
474100 BILL & COLL SERV FOR OTH	-53,585.54	-53,177.00	-408.54
474300 MISCELLANEOUS	-181.74	-400.00	218.26
600000 SS OPERATION SUPERV & ENG	.00	1,360.00	-1,360.00
602000 PURCHASED WATER	6,769.19	14,914.00	-8,144.81
613100 OR MN LAK RIV & OTH MAT	.00	100.00	-100.00
613120 AMORT DEF EXP LAK RIV & OTH	2,479.76	2,533.00	-53.24
617100 OR MN MISC WAT SS PLT MAT	229.61	1,100.00	-870.39
623110 POWER PURCH FOR PUMP ELEC	1,575.60	64,017.00	-62,441.40
623210 FUEL PURCH FOR PUMP OTHER	121,320.53	37,494.00	83,826.53
626500 MISC PUMPING EXP ELECTRIC	415.45	700.00	-284.55
633200 OR MN PUMP EQPT MAT ELEC	.00	500.00	-500.00



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Kentucky American Water Co.  
Actual vs Budget  
By Month by Aww Account  
As of February 28, 1999

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Description	February Balance	February Budget	Variance
00012 Kentucky-American Water Co.			
633300 OR MN PUMP EQPT MAT OTHER	222.63	1,550.00	-1,327.37
640000 WT OPERATION SUPERV & ENG	26,944.72	29,040.00	-2,095.28
641100 GENERAL CHEMICALS	52,898.08	76,397.00	-23,498.92
642100 GENERAL WT LABOR	50,489.90	60,755.00	-10,265.10
642300 GENERAL WT EXPENSES	14,076.82	16,315.00	-2,238.18
643100 MISC WT EXPENSES-CURRENT	22,053.35	24,060.00	-2,006.65
643300 WASTE DISPOSAL EXP (CUR)	4,048.34	4,000.00	48.34
643310 AMORT WASTE DISPOSAL EXP	4,999.49	4,999.00	.49
644000 WT RENTS	2,837.27	2,837.00	.27
650000 OR MN WT SUPR & ENG	10,173.63	11,307.00	-1,133.37
651100 OR MN WT STRUCT & IMP MAT	3,118.28	1,350.00	1,768.28
651120 AMORT DEF EXP WT STRUCT	16,419.95	15,018.00	1,401.95
652100 OR MN GENERAL WT EQPT MAT	7,261.34	2,270.00	4,991.34
660000 T&D OPERATION SUPER & ENG	16,520.03	11,671.00	4,849.03
662100 T&D LINES EXPENSE	2,272.89	20.00	2,252.89
662200 T&D LINES LABOR	44,676.25	46,627.00	-1,950.75
663300 MISC METER EXPENSES	633.47	.00	633.47
665100 MAPS AND RECORDS EXPENSES	565.62	400.00	165.62
665300 MISC T&D EXPENSES-CURRENT	27,632.70	22,728.00	4,904.70
666000 T&D RENTS	1,428.33	2,273.00	-844.67
667100 MISC SEWER T & D EXP	.00	370.00	-370.00
670000 OR MN T&D SUPR & ENG	13,602.72	60,857.00	-47,254.28
671100 OR MN T&D STRUCT & IMP-MAT	.00	200.00	-200.00
671200 OR MN T&D STRUCT & IMP-LAB	170.28	.00	170.28
672120 AMORT DEF EXP RES & STAND	7,785.06	9,815.00	-2,029.94
673100 OR MN T&D MAINS MAT	10,937.57	2,233.00	8,704.57
673200 OR MN T&D MAINS LAB	14,504.43	.00	14,504.43
675100 OR MN SERVICES MAT	.00	40.00	-40.00
675200 OR MN SERVICES LAB	3,003.44	.00	3,003.44
676100 OR MN METERS MAT	.00	750.00	-750.00
676200 OR MN METERS LAB	1,186.56	.00	1,186.56
676400 OR MN METER INSTALL LAB	10,386.73	.00	10,386.73
677200 OR MN HYDRANTS LAB	3,807.50	.00	3,807.50
678100 OR MN OTHER T&D PLANT MAT	11,877.68	21,461.00	-9,583.32
678200 OR MN OTHER T&D PLANT LAB	415.62	.00	415.62
901000 CUSTOMER ACCOUNT SUPRVSN	14,932.90	20,281.00	-5,348.10
902200 METER READING LABOR	38,979.83	40,246.00	-1,266.17
903100 CONTRACT & ORDERS EXPENS	829.97	900.00	-70.03
903200 CONTRACTS & ORDERS LABOR	50,834.17	44,658.00	6,176.17
903300 COLLECTING EXPENSES	13,393.86	10,000.00	3,393.86
903520 BILLING & ACCTNG OTH EXP	48,542.59	30,930.00	17,612.59
903521 CUST ACCTG-BILLING/TELEPHONE	705.93	2,950.00	-2,244.07
903523 CUST ACCTG-BILLING/POSTAGE	23,737.54	23,975.00	-237.46
904000 UNCOLLECTIBLE ACCOUNTS	7,621.77	15,368.00	-7,746.23
905100 MISC CUST ACCTNG EXPENSES	7,577.57	7,066.00	511.57
920000 ADM & GENERAL SALARIES	74,017.25	100,006.00	-25,988.75
920200 SALARIES OFFICERS	36,784.81	.00	36,784.81
920500 INCENTIVE PLAN EXPENSE	6,662.50	.00	6,662.50
920520 INCENTIVE PLAN EXP OFFICERS	1,677.33	8,026.00	-6,348.67
921100 EXPENSES OF EMPLOYEES	9,334.20	5,027.00	4,307.20
921110 DUES FOR CLUBS-TAXABLE	.00	60.00	-60.00
921140 EXP OF OFFICERS&EMPS MSTR AC	13.15	.00	13.15
921200 MISC OFFICE EXPENSES	10,175.46	12,153.00	-1,977.54
921210 MISC OFFICE EXP TEL	5,697.55	5,600.00	97.55
921220 MISC OFFICE EXP SUP	5,770.44	5,710.00	60.44
921240 SUBSCRIPTIONS	763.66	1,663.00	-899.34
921250 OFFICE BUILDING OPERATION	1,425.85	2,350.00	-924.15
923100 SERVICE COMPANY CHARGES	45,755.09	40,220.00	5,535.09
923200 AUDITING SERVICES	.00	2,546.00	-2,546.00
923300 LEGAL SERVICES	8,050.25	3,500.00	4,550.25
923500 OTHER SERVICES-CURRENT	11,689.35	7,115.00	4,574.35
924000 PROPERTY INSURANCE	3,311.55	3,147.00	164.55
925110 WORKMENS COMP PREMIUM EXP	4,761.65	4,574.00	187.65
925300 INJURIES & DAMAGES EXP	884.58	330.00	554.58
925400 GENERAL LIABILITY	10,167.75	11,158.00	-990.25
926100 ACCRUED OPFB EXPENSE	39,873.00	39,873.00	.00
926110 GROUP INSURANCE PREM EXP	45,821.85	65,324.00	-19,502.15
926150 GROUP INS REIMB PREM	-3,226.93	-1,589.00	-1,637.93
926160 GROUP INS CAP (C & R)	-23.36	-7,385.00	7,361.64
926170 GROUP INS PRETAX CONTRIBUTIO	4.62	-3,380.00	3,384.62
926200 OTHER WELFARE EXPENSES	2,896.79	12,200.00	-9,303.21

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Kentucky American Water Co.  
Actual vs Budget  
By Month by Aww Account  
As of February 28, 1999

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Description	February Balance	February Budget	Variance
00012 Kentucky-American Water Co.			
926220 ESOP CONTRIBUTIONS EXPENSE	4,805.26	4,805.00	.26
926250 401-K CONTRIBUTIONS EXPENSE	5,995.17	7,800.00	-1,804.83
926280 401-K EXP CAP (C & R)	-2.34	-894.00	891.66
926360 OPEB EXP CAP (C & R)	-5,062.13	-4,507.00	-555.13
926400 PENSION PLAN EXPENSE	16,579.00	16,579.00	.00
926910 PENSIONS CAP (C & R)	-1,368.27	-1,874.00	505.73
928100 AMORT EXP RATE PROCEEDING	12,747.61	12,748.00	-.39
928300 AMORT OTHER REGULATRY EXP	4,218.29	4,219.00	-.71
930210 MISC GENERAL EXP-CURRENT	14,741.74	36,021.00	-21,279.26
930230 AMORT MISC GENERAL EXP	32.86	.00	32.86
930260 MEALS & TRAVEL EXPENSES-TAXA	1,974.00	1,523.00	451.00
930300 RESEARCH & DEV EXP	9,385.86	28,862.00	-19,476.14
930600 TRANSPORTATION EXPENSES	35,023.04	30,853.00	4,170.04
930850 MISC GEN EXP-DIRECTORS FEES	27.00	.00	27.00
930880 MISC GEN EXP-COMPANY DUES	22,384.00	.00	22,384.00
930890 MISC GEN EXP-OTHER	4,335.61	9,819.00	-5,483.39
930980 MISC GEN EXP-TAXABLE CO. DUE	58.33	.00	58.33
931000 ADM & GENERAL RENTS	3,347.84	1,557.00	1,790.84
932100 OR MN A&G STRUC & IMP MAT	22,121.75	4,100.00	18,021.75
932700 OR MN A&G MISC PROPTY MAT	1,396.10	1,810.00	-413.90
00012 Kentucky-American Water Co.	-257,805.04	-343,172.00	85,366.96

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ACTVSBUD1

Kentucky American Water Co.  
Actual vs Budget  
By Month by Aww Account  
As of March 31, 1999

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Description	March Balance	March Budget	Variance
00012 Kentucky-American Water Co.			
403000 DEPRECIATION EXPENSE	514,081.01	394,153.00	119,928.01
403100 DEPR EXPENSE-CONTR PROP	-129,867.48	.00	-129,867.48
404430 AMORT REG ASSET - AFUDC	2,144.00	2,144.00	.00
408030 OTHER GENERAL TAXES	.00	840.00	-840.00
408100 REAL & PERSON PROP TAXES	98,055.45	97,398.00	657.45
408110 GROSS INC & RECPTS TAXES	3,883.01	6,113.00	-2,229.99
408140 FEDERAL UNEMPLYMNT TXS	911.12	3,617.00	-2,705.88
408150 FEDERAL UNEMPLYMNT TXS CR	.00	-571.00	571.00
408160 FICA	43,226.86	43,732.00	-505.14
408170 FICA CR	.00	-5,464.00	5,464.00
408180 STATE UNEMPLYMNT TXS	930.98	2,515.00	-1,584.02
408190 STATE UNEMPLYMNT TXS CR	.00	-358.00	358.00
409100 SIT-CURRENT	10,305.00	18,283.00	-7,978.00
409150 FIT-CURRENT	52,318.00	71,167.00	-18,849.00
409210 SIT-OTH INC & DED-REG	339.00	-1,109.00	1,448.00
409220 FIT-OTH INC & DED-REG	1,321.00	-4,315.00	5,636.00
410400 DEF SIT-REG ASSET/LIAB	-78.00	.00	-78.00
410600 DEF SIT-OTHER	32,478.00	26,887.00	5,591.00
410700 DEF FIT-REG ASSET/LIAB	-3,495.00	.00	-3,495.00
410900 DEF FIT-OTHER	110,016.00	108,404.00	1,612.00
410950 DEF FIT-CURRENT	4,193.00	.00	4,193.00
412210 ITC RESTORED- 3%	-362.00	-648.00	286.00
412220 ITC RESTORED- 4%	-298.00	-865.00	567.00
412230 ITC RESTORED-10%	-3,351.00	-2,162.00	-1,189.00
415100 M&J REVENUES-OUTSIDE	.00	-500.00	500.00
419300 INT OTHER SECURITIES-OUT	-10,198.22	-892.00	-9,306.22
420100 AFUDC - EQUITY	-58,289.64	-52,110.00	-6,179.64
420210 AFUDC - DEBT	-30,824.31	-27,636.00	-3,188.31
425300 AMORT PREFERRED STOCK EXP	64.24	64.00	.24
426100 DONATIONS	-5,099.98	9,550.00	-14,649.98
426160 OTHER LOBBYING EXPENSES	7,898.75	4,200.00	3,698.75
426200 OTHER INCOME DEDUCTIONS	1,784.15	820.00	964.15
426290 OTHER INCOME DED-SERVICE CO	2.79	.00	2.79
426410 NON-OPER EMPLOYEE EXP	1,794.80	215.00	1,579.80
426420 NON-OPER EMPLOYEE EXP - TAXA	194.19	105.00	89.19
427100 INTEREST LTD-OUT-REG	432,741.68	432,742.00	-.32
428000 AMORT DEBT DISCOUNT & EXP	3,498.55	3,463.00	35.55
431100 INTEREST ON BANK DEBT	.00	361.00	-361.00
431200 OTHER INTEREST EXPENSE	394.58	292.00	102.58
437100 DIV DEC PREF STK-OUTSIDE	45,449.42	45,450.00	-.58
438200 DIV DEC COMMON STK - IN	1,128,521.52	956,398.00	172,123.52
461000 DOMESTIC SEWER SERV BILLED	-1,869.18	-1,172.00	-697.18
461100 RES SALES BILLED METERED	-1,373,028.40	-1,402,932.00	29,903.60
461110 RES SALES UNBILL METERED	35,522.59	35,264.00	258.59
461130 DOMESTIC SEWER SERV UNBILLED	-124.24	.00	-124.24
461200 COM SALES BILLED METERED	-715,015.34	-728,816.00	13,800.66
461210 COM SALES UNBILL METERED	12,824.32	11,438.00	1,386.32
461300 IND SALES BILLED METERED	-129,304.27	-126,017.00	-3,287.27
461310 IND SALES UNBILL METERED	-16,265.90	-15,783.00	-482.90
461400 MISC SALES BILLED METERED	-1,181.01	-701.00	-480.01
462000 PRIV FIR PROT SER BILLED	-61,019.22	-58,349.00	-2,670.22
462110 INDUST WASTE SER UNBILL	-278.87	.00	-278.87
462210 INDUSTRIAL WASTE SERVICE	-390.76	-688.00	297.24
463000 PUB FIRE PROT SER BILLED	-144,291.90	-140,190.00	-4,101.90
464200 PUB AUTH SLS BILLED METRD	-192,398.69	-219,775.00	27,376.31
464210 PUB AUTH SLS UNBILL METRD	-509.94	-882.00	372.06
466000 SALES FOR RESALE BILLED	-45,393.27	-42,867.00	-2,526.27
466100 SALES FOR RESALE UNBILL	-5,705.69	-3,832.00	-1,873.69
471100 RECONNECTION CHARGES	-21,052.80	-11,400.00	-9,652.80
471200 OTHER MISC SERV REVENUES	-881.28	-1,200.00	318.72
472000 RENTS FROM WATER PROPERTY	-2,195.00	-2,195.00	.00
474100 BILL & COLL SERV FOR OTH	-53,358.92	-53,414.00	55.08
474300 MISCELLANEOUS	-258.60	-400.00	141.40
600000 SS OPERATION SUPERV & ENG	.00	1,564.00	-1,564.00
602000 PURCHASED WATER	15,824.69	12,390.00	3,434.69
613100 OR MN LAK RIV & OTH MAT	.00	100.00	-100.00
613120 AMORT DEF EXP LAK RIV & OTH	2,479.76	2,533.00	-53.24
617100 OR MN MISC WAT SS PLT MAT	896.96	200.00	696.96
623110 POWER PURCH FOR PUMP ELEC	1,606.12	68,565.00	-66,958.88
623210 FUEL PURCH FOR PUMP OTHER	120,502.52	46,572.00	73,930.52
626500 MISC PUMPING EXP ELECTRIC	640.06	700.00	-59.94

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Description	March Balance	March Budget	Variance
00012 Kentucky-American Water Co.			
626600 MISC PUMPING EXP OTHER	40.23	.00	40.23
633200 OR MN PUMP EQPT MAT ELEC	1,307.50	26,100.00	-24,792.50
633300 OR MN PUMP EQPT MAT OTHER	573.65	350.00	223.65
640000 WT OPERATION SUPERV & ENG	30,780.61	33,279.00	-2,498.39
641100 GENERAL CHEMICALS	61,930.37	82,422.00	-20,491.63
642100 GENERAL WT LABOR	58,770.60	71,812.00	-13,041.40
642300 GENERAL WT EXPENSES	13,637.57	15,665.00	-2,027.43
643100 MISC WT EXPENSES-CURRENT	23,299.03	24,685.00	-1,385.97
643300 WASTE DISPOSAL EXP (CUR)	4,432.79	4,000.00	432.79
643310 AMORT WASTE DISPOSAL EXP	4,999.49	4,999.00	.49
644000 WT RENTS	5,674.54	2,837.00	2,837.54
650000 OR MN WT SUPR & ENG	11,119.74	12,881.00	-1,761.26
651100 OR MN WT STRUCT & IMP MAT	7,422.93	1,700.00	5,722.93
651120 AMORT DEF EXP WT STRUCT	16,419.95	15,018.00	1,401.95
652100 OR MN GENERAL WT EQPT MAT	1,103.91	31,870.00	-30,766.09
660000 T&D OPERATION SUPER & ENG	18,560.50	13,908.00	4,652.50
662100 T&D LINES EXPENSE	938.20	20.00	918.20
662200 T&D LINES LABOR	49,614.43	52,630.00	-3,015.57
665100 MAPS AND RECORDS EXPENSES	904.39	400.00	504.39
665300 MISC T&D EXPENSES-CURRENT	22,314.47	17,448.00	4,866.47
666000 T&D RENTS	2,347.01	2,058.00	289.01
667100 MISC SEWER T & D EXP	1,022.84	310.00	712.84
670000 OR MN T&D SUPR & ENG	17,367.28	69,748.00	-52,380.72
671100 OR MN T&D STRUCT & IMP-MAT	109.14	200.00	-90.86
671200 OR MN T&D STRUCT & IMP-LAB	192.66	.00	192.66
672120 AMORT DEF EXP RES & STAND	7,785.06	9,815.00	-2,029.94
673100 OR MN T&D MAINS MAT	893.25	4,031.00	-3,137.75
673200 OR MN T&D MAINS LAB	20,031.29	.00	20,031.29
675100 OR MN SERVICES MAT	.00	35.00	-35.00
675200 OR MN SERVICES LAB	4,783.71	.00	4,783.71
676100 OR MN METERS MAT	.00	750.00	-750.00
676200 OR MN METERS LAB	1,553.82	.00	1,553.82
676400 OR MN METER INSTALL LAB	10,422.36	.00	10,422.36
677100 OR MN HYDRANTS MAT	.00	560.00	-560.00
677200 OR MN HYDRANTS LAB	3,480.99	.00	3,480.99
678100 OR MN OTHER T&D PLANT MAT	19,037.42	22,345.00	-3,307.58
678200 OR MN OTHER T&D PLANT LAB	1,428.06	.00	1,428.06
901000 CUSTOMER ACCOUNT SUPRVSN	19,317.79	23,089.00	-3,771.21
902200 METER READING LABOR	42,194.38	46,436.00	-4,241.62
903100 CONTRACT & ORDERS EXPENS	1,390.61	2,100.00	-709.39
903200 CONTRACTS & ORDERS LABOR	59,079.81	49,596.00	9,483.81
903300 COLLECTING EXPENSES	14,027.26	10,000.00	4,027.26
903520 BILLING & ACCTNG OTH EXP	51,368.72	30,200.00	21,168.72
903521 CUST ACCTG-BILLING/TELEPHONE	5,402.99	2,950.00	2,452.99
903523 CUST ACCTG-BILLING/POSTAGE	23,481.67	23,975.00	-493.33
904000 UNCOLLECTIBLE ACCOUNTS	7,047.78	14,349.00	-7,301.22
905100 MISC CUST ACTING EXPENSES	7,713.91	7,386.00	327.91
920000 ADM & GENERAL SALARIES	82,627.04	115,075.00	-32,447.96
920200 SALARIES OFFICERS	38,695.90	.00	38,695.90
920500 INCENTIVE PLAN EXPENSE	10,550.50	.00	10,550.50
920520 INCENTIVE PLAN EXP OFFICERS	-3,572.00	8,026.00	-11,598.00
921100 EXPENSES OF EMPLOYEES	6,468.56	16,957.00	-10,488.44
921110 DUES FOR CLUBS-TAXABLE	.00	60.00	-60.00
921140 EXP OF OFFICERS&EMPS MSTR AC	3.65	23.00	-19.35
921200 MISC OFFICE EXPENSES	7,954.62	14,466.00	-6,511.38
921210 MISC OFFICE EXP TEL	5,534.05	5,600.00	-65.95
921220 MISC OFFICE EXP SUP	8,982.70	6,155.00	2,827.70
921240 SUBSCRIPTIONS	889.26	2,356.00	-1,466.74
921250 OFFICE BUILDING OPERATION	1,701.43	2,800.00	-1,098.57
923100 SERVICE COMPANY CHARGES	53,443.21	46,218.00	7,225.21
923200 AUDITING SERVICES	.00	2,546.00	-2,546.00
923300 LEGAL SERVICES	6,919.73	3,500.00	3,419.73
923500 OTHER SERVICES-CURRENT	18,292.20	7,405.00	10,887.20
924000 PROPERTY INSURANCE	2,847.32	3,147.00	-299.68
925110 WORKMENS COMP PREMIUM EXP	-6,009.52	4,499.00	-10,508.52
925300 INJURIES & DAMAGES EXP	262.50	330.00	-67.50
925400 GENERAL LIABILITY	21,803.26	11,158.00	10,645.26
926100 ACCRUED OPBB EXPENSE	64,751.25	39,873.00	24,878.25
926110 GROUP INSURANCE PREM EXP	68,512.38	65,324.00	3,188.38
926150 GROUP INS REIMB PREM	-3,173.29	-1,589.00	-1,584.29
926160 GROUP INS CAP (C & R)	.00	-8,351.00	8,351.00

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Kentucky American Water Co.  
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Description	March Balance	March Budget	Variance
00012 Kentucky-American Water Co.			
926170 GROUP INS PRETAX CONTRIBUTIO	.00	-3,380.00	3,380.00
926200 OTHER WELFARE EXPENSES	16,661.54	3,465.00	13,196.54
926220 ESOP CONTRIBUTIONS EXPENSE	7,195.75	4,805.00	2,390.75
926250 401-K CONTRIBUTIONS EXPENSE	7,204.05	7,800.00	-595.95
926280 401-K EXP CAP (C & R)	.00	-1,010.00	1,010.00
926360 OPEB EXP CAP (C & R)	-5,859.31	-5,097.00	-762.31
926400 PENSION PLAN EXPENSE	17,417.97	16,579.00	838.97
926910 PENSIONS CAP (C & R)	-2,050.84	-2,120.00	69.16
928100 AMORT EXP RATE PROCEEDING	12,747.61	12,748.00	-.39
928300 AMORT OTHER REGULATRY EXP	4,218.29	4,219.00	-.71
930210 MISC GENERAL EXP-CURRENT	37,802.92	20,873.00	16,929.92
930260 MEALS & TRAVEL EXPENSES-TAXA	1,552.94	1,887.00	-334.06
930300 RESEARCH & DEV EXP	31,223.93	6,566.00	24,657.93
930600 TRANSPORTATION EXPENSES	19,122.78	20,461.00	-1,338.22
930850 MISC GEN EXP-DIRECTORS FEES	-641.00	.00	-641.00
930880 MISC GEN EXP-COMPANY DUES	-4,552.00	30.00	-4,582.00
930890 MISC GEN EXP-OTHER	4,384.54	3,588.00	796.54
930980 MISC GEN EXP-TAXABLE CO. DUE	58.33	.00	58.33
931000 ADM & GENERAL RENTS	2,591.71	1,557.00	1,034.71
932100 OR MN A&G STRUC & IMP MAT	-1,041.48	4,100.00	-5,141.48
932500 OR MN COMMUNICAT EQPT MAT	737.72	.00	737.72
932700 OR MN A&G MISC PROPTY MAT	-25.57	1,910.00	-1,935.57
00012 Kentucky-American Water Co.	872,016.55	677,512.00	194,504.55

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Kentucky American Water Co.  
Actual vs Budget  
By Month by Aw Account  
As of April 30, 1999

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Description	April Balance	April Budget	Variance
00012 Kentucky-American Water Co.			
403000 DEPRECIATION EXPENSE	448,081.71	394,966.00	53,115.71
403100 DEPR EXPENSE-CONTR PROP	-43,077.73	.00	-43,077.73
404430 AMORT REG ASSET - AFUDC	2,144.00	2,144.00	.00
408030 OTHER GENERAL TAXES	.00	840.00	-840.00
408100 REAL & PERSON PROP TAXES	98,055.45	97,398.00	657.45
408110 GROSS INC & RECPTS TAXES	5,369.67	6,113.00	-743.33
408140 FEDERAL UNEMPLYMNT TXS	106.94	1,677.00	-1,570.06
408150 FEDERAL UNEMPLYMNT TXS CR	.00	-553.00	553.00
408160 FICA	36,239.90	42,088.00	-5,848.10
408170 FICA CR	.00	-5,287.00	5,287.00
408180 STATE UNEMPLYMNT TXS	-919.75	1,673.00	-2,592.75
408190 STATE UNEMPLYMNT TXS CR	.00	-346.00	346.00
409100 SIT-CURRENT	47,587.00	25,744.00	21,843.00
409150 FIT-CURRENT	212,943.00	100,208.00	112,735.00
409160 FIT-ADJUST PRIOR YEARS	-1,076.00	.00	-1,076.00
409210 SIT-OTH INC & DED-REG	-2,543.00	-1,300.00	-1,243.00
409220 FIT-OTH INC & DED-REG	-9,899.00	-5,062.00	-4,837.00
410400 DEF SIT-REG ASSET/LIAB	-95.00	.00	-95.00
410600 DEF SIT-OTHER	36,201.00	30,205.00	5,996.00
410700 DEF FIT-REG ASSET/LIAB	-4,334.00	.00	-4,334.00
410900 DEF FIT-OTHER	112,950.00	122,360.00	-9,410.00
410950 DEF FIT-CURRENT	246.00	.00	246.00
412210 ITC RESTORED- 3%	-449.00	-829.00	380.00
412220 ITC RESTORED- 4%	-370.00	-1,106.00	736.00
412230 ITC RESTORED-10%	-4,156.00	-2,764.00	-1,392.00
415100 M&J REVENUES-OUTSIDE	.00	-500.00	500.00
419300 INT OTHER SECURITIES-OUT	-6,186.71	-767.00	-5,419.71
420100 AFUDC - EQUITY	-56,672.22	-57,884.00	1,211.78
420210 AFUDC - DEBT	-29,974.69	-30,699.00	724.31
425300 AMORT PREFERRED STOCK EXP	64.24	65.00	-.76
426100 DONATIONS	7,730.00	11,350.00	-3,620.00
426160 OTHER LOBBYING EXPENSES	19,073.00	4,200.00	14,873.00
426200 OTHER INCOME DEDUCTIONS	9,195.50	1,250.00	7,945.50
426410 NON-OPER EMPLOYEE EXP	1,012.75	185.00	827.75
426420 NON-OPER EMPLOYEE EXP - TAXA	1,762.75	105.00	1,657.75
427100 INTEREST LTD-OUT-REG	432,741.67	432,742.00	-.33
428000 AMORT DEBT DISCOUNT & EXP	3,498.55	3,463.00	35.55
431100 INTEREST ON BANK DEBT	.00	2,979.00	-2,979.00
431200 OTHER INTEREST EXPENSE	369.70	292.00	77.70
437100 DIV DEC PEF STK-OUTSIDE	45,449.83	45,450.00	-.17
461000 DOMESTIC SEWER SERV BILLED	-2,036.91	-1,200.00	-836.91
461100 RES SALES BILLED METERED	-1,528,229.03	-1,404,195.00	-124,034.03
461110 RES SALES UNBILL METERED	-34,298.83	-34,195.00	-103.83
461130 DOMESTIC SEWER SERV UNBILLED	390.26	.00	390.26
461200 COM SALES BILLED METERED	-809,151.74	-746,021.00	-63,130.74
461210 COM SALES UNBILL METERED	-39,806.02	-38,504.00	-1,302.02
461300 IND SALES BILLED METERED	-147,838.45	-146,686.00	-1,152.45
461310 IND SALES UNBILL METERED	9,368.52	9,969.00	-600.48
461400 MISC SALES BILLED METERED	-1,066.32	-909.00	-157.32
462000 PRIV FIR PROT SER BILLED	-59,787.20	-58,461.00	-1,326.20
462110 INDUST WASTE SER UNBILL	41.57	.00	41.57
462210 INDUSTRIAL WASTE SERVICE	-501.42	-727.00	225.58
463000 PUB FIRE PROT SER BILLED	-140,877.62	-140,358.00	-519.62
464200 PUB AUTH SLS BILLED METRD	-221,770.75	-228,708.00	6,937.25
464210 PUB AUTH SLS UNBILL METRD	770.71	1,763.00	-992.29
466000 SALES FOR RESALE BILLED	-46,747.13	-51,337.00	4,589.87
466100 SALES FOR RESALE UNBILL	6,187.34	5,788.00	399.34
471100 RECONNECTION CHARGES	-11,603.52	-11,400.00	-203.52
471200 OTHER MISC SERV REVENUES	-1,517.76	-1,200.00	-317.76
472000 RENTS FROM WATER PROPERTY	-2,195.00	-2,195.00	.00
474100 BILL & COLL SERV FOR OTH	-53,899.69	-53,413.00	-486.69
474300 MISCELLANEOUS	-230.36	-400.00	169.64
600000 SS OPERATION SUPERV & ENG	.00	1,496.00	-1,496.00
602000 PURCHASED WATER	15,748.60	13,848.00	1,900.60
610000 SS ORDNY MAINT SUPR & ENG	.00	243.00	-243.00
613100 OR MN LAK RIV & OTH MAT	73.20	100.00	-26.80
613120 AMORT DEF EXP LAK RIV & OTH	2,479.76	2,533.00	-53.24
617100 OR MN MISC WAT SS PLT MAT	322.04	200.00	122.04
623110 POWER PURCH FOR PUMP ELEC	1,507.79	71,326.00	-69,818.21
623210 FUEL PURCH FOR PUMP OTHER	103,715.37	36,502.00	67,213.37
626500 MISC PUMPING EXP ELECTRIC	582.09	700.00	-117.91

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Kentucky American Water Co.  
Actual vs Budget  
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Description	April Balance	April Budget	Variance
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00012 Kentucky-American Water Co.			
626600 MISC PUMPING EXP OTHER	327.50	.00	327.50
630200 OR MN PUMP SUP & ENG ELEC	1,143.46	.00	1,143.46
633200 OR MN PUMP EQPT MAT ELEC	803.32	30,500.00	-29,696.68
633300 OR MN PUMP EQPT MAT OTHER	11,517.42	15,550.00	-4,032.58
640000 WT OPERATION SUPERV & ENG	29,188.96	31,884.00	-2,695.04
641100 GENERAL CHEMICALS	34,518.33	88,773.00	-54,254.67
642100 GENERAL WT LABOR	65,885.17	67,834.00	-1,948.83
642300 GENERAL WT EXPENSES	14,332.89	14,470.00	-137.11
643100 MISC WT EXPENSES-CURRENT	25,090.30	23,835.00	1,255.30
643300 WASTE DISPOSAL EXP (CUR)	5,947.08	4,000.00	1,947.08
643310 AMORT WASTE DISPOSAL EXP	4,999.49	4,999.00	.49
644000 WT RENTS	.00	2,837.00	-2,837.00
650000 OR MN WT SUPR & ENG	7,924.38	13,718.00	-5,793.62
651100 OR MN WT STRUCT & IMP MAT	1,912.98	850.00	1,062.98
651120 AMORT DEF EXP WT STRUCT	-2,271.10	15,018.00	-17,289.10
652100 OR MN GENERAL WT EQPT MAT	2,471.84	10,370.00	-7,898.16
660000 T&D OPERATION SUPER & ENG	19,430.00	13,835.00	5,595.00
662100 T&D LINES EXPENSE	2,073.92	20.00	2,053.92
662200 T&D LINES LABOR	64,545.23	52,850.00	11,695.23
665100 MAPS AND RECORDS EXPENSES	306.64	400.00	-93.36
665300 MISC T&D EXPENSES-CURRENT	19,422.60	17,068.00	2,354.60
666000 T&D RENTS	1,513.33	2,058.00	-544.67
667100 MISC SEWER T & D EXP	740.40	750.00	-9.60
670000 OR MN T&D SUPR & ENG	10,627.25	65,462.00	-54,834.75
671100 OR MN T&D STRUCT & IMP-MAT	6.55	200.00	-193.45
671200 OR MN T&D STRUCT & IMP-LAB	75.72	.00	75.72
672120 AMORT DEF EXP RES & STAND	4,064.16	9,815.00	-5,750.84
673100 OR MN T&D MAINS MAT	5,413.88	2,347.00	3,066.88
673200 OR MN T&D MAINS LAB	17,158.42	.00	17,158.42
675100 OR MN SERVICES MAT	.00	225.00	-225.00
675200 OR MN SERVICES LAB	4,632.13	.00	4,632.13
676100 OR MN METERS MAT	-636.92	1,500.00	-2,136.92
676200 OR MN METERS LAB	519.78	.00	519.78
676400 OR MN METER INSTALL LAB	10,602.23	.00	10,602.23
677100 OR MN HYDRANTS MAT	.00	100.00	-100.00
677200 OR MN HYDRANTS LAB	2,110.42	.00	2,110.42
678100 OR MN OTHER T&D PLANT MAT	44,323.50	42,476.00	1,847.50
678200 OR MN OTHER T&D PLANT LAB	295.14	.00	295.14
901000 CUSTOMER ACCOUNT SUPRVSN	19,497.69	21,442.00	-1,944.31
902200 METER READING LABOR	36,470.88	44,392.00	-7,921.12
903100 CONTRACT & ORDERS EXPENS	1,511.46	1,250.00	261.46
903200 CONTRACTS & ORDERS LABOR	56,995.14	48,045.00	8,950.14
903300 COLLECTING EXPENSES	15,701.82	10,000.00	5,701.82
903520 BILLING & ACCTNG OTH EXP	43,242.14	29,450.00	13,792.14
903521 CUST ACCTG-BILLING/TELEPHONE	-2,744.91	2,950.00	-5,694.91
903523 CUST ACCTG-BILLING/POSTAGE	24,339.06	24,077.00	262.06
904000 UNCOLLECTIBLE ACCOUNTS	16,882.19	14,412.00	2,470.19
905100 MISC CUST ACCTNG EXPENSES	2,781.64	5,436.00	-2,654.36
920000 ADM & GENERAL SALARIES	83,610.44	109,665.00	-26,054.56
920200 SALARIES OFFICERS	35,004.83	.00	35,004.83
920500 INCENTIVE PLAN EXPENSE	11,182.50	.00	11,182.50
920520 INCENTIVE PLAN EXP OFFICERS	1,794.58	8,026.00	-6,231.42
921100 EXPENSES OF EMPLOYEES	9,067.50	11,343.00	-2,275.50
921110 DUES FOR CLUBS-TAXABLE	.00	60.00	-60.00
921140 EXP OF OFFICERS&EMPS MSTR AC	.00	42.00	-42.00
921200 MISC OFFICE EXPENSES	12,375.64	15,823.00	-3,447.36
921210 MISC OFFICE EXP TEL	4,482.95	5,600.00	-1,117.05
921220 MISC OFFICE EXP SUP	12,893.37	6,275.00	6,618.37
921240 SUBSCRIPTIONS	985.93	605.00	380.93
921250 OFFICE BUILDING OPERATION	1,114.51	1,600.00	-485.49
921300 PERSONAL/VEHICLE	494.77	.00	494.77
923100 SERVICE COMPANY CHARGES	55,846.40	41,605.00	14,241.40
923200 AUDITING SERVICES	.00	2,546.00	-2,546.00
923300 LEGAL SERVICES	3,910.22	3,500.00	410.22
923500 OTHER SERVICES-CURRENT	19,960.02	21,405.00	-1,444.98
924000 PROPERTY INSURANCE	3,337.97	3,147.00	190.97
925110 WORKMENS COMP PREMIUM EXP	1,265.73	4,520.00	-3,254.27
925300 INJURIES & DAMAGES EXP	.00	330.00	-330.00
925400 GENERAL LIABILITY	14,296.08	11,158.00	3,138.08
926100 ACCRUED OPEB EXPENSE	48,165.75	39,873.00	8,292.75
926110 GROUP INSURANCE PREM EXP	51,604.14	65,324.00	-13,719.86

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Description	April Balance	April Budget	Variance
00012 Kentucky-American Water Co.			
926150 GROUP INS REIMB PREM	-2,972.63	-1,589.00	-1,383.63
926160 GROUP INS CAP (C & R)	.00	-8,082.00	8,082.00
926170 GROUP INS PRETAX CONTRIBUTIO	.00	-3,380.00	3,380.00
926200 OTHER WELFARE EXPENSES	3,085.89	2,340.00	745.89
926220 ESOP CONTRIBUTIONS EXPENSE	5,602.09	4,805.00	797.09
926250 401-K CONTRIBUTIONS EXPENSE	6,690.80	7,800.00	-1,109.20
926280 401-K EXP CAP (C & R)	.00	-978.00	978.00
926360 OPEB EXP CAP (C & R)	-5,038.03	-4,933.00	-105.03
926400 PENSION PLAN EXPENSE	16,858.67	16,579.00	279.67
926910 PENSIONS CAP (C & R)	-1,763.38	-2,050.00	286.62
928100 AMORT EXP RATE PROCEEDING	12,747.61	12,748.00	-.39
928300 AMORT OTHER REGULATRY EXP	4,218.29	4,219.00	-.71
930210 MISC GENERAL EXP-CURRENT	12,204.65	17,074.00	-4,869.35
930260 MEALS & TRAVEL EXPENSES-TAXA	2,182.41	1,548.00	634.41
930300 RESEARCH & DEV EXP	2,377.56	6,566.00	-4,188.44
930600 TRANSPORTATION EXPENSES	9,292.77	20,461.00	-11,168.23
930850 MISC GEN EXP-DIRECTORS FEES	7,930.19	6,000.00	1,930.19
930890 MISC GEN EXP-OTHER	4,092.34	22,777.00	-18,684.66
930980 MISC GEN EXP-TAXABLE CO. DUE	58.33	.00	58.33
931000 ADM & GENERAL RENTS	1,481.50	1,873.00	-391.50
932100 OR MN A&G STRUC & IMP MAT	1,438.09	5,200.00	-3,761.91
932700 OR MN A&G MISC PROPTY MAT	1,943.38	1,610.00	333.38
00012 Kentucky-American Water Co.	-519,783.57	-356,808.00	-162,975.57



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Description	May Balance	May Budget	Variance
00012 Kentucky-American Water Co.			
403000 DEPRECIATION EXPENSE	432,442.82	396,439.00	36,003.82
403100 DEPR EXPENSE-CONTR PROP	-42,881.73	.00	-42,881.73
404430 AMORT REG ASSET - AFUDC	2,144.00	2,144.00	.00
408030 OTHER GENERAL TAXES	.00	840.00	-840.00
408100 REAL & PERSON PROP TAXES	98,055.45	97,398.00	657.45
408110 GROSS INC & RECPTS TAXES	5,369.67	6,113.00	-743.33
408140 FEDERAL UNEMPLMNT TXS	54.68	421.00	-366.32
408150 FEDERAL UNEMPLMNT TXS CR	.00	-530.00	530.00
408160 FICA	34,318.13	40,303.00	-5,984.87
408170 FICA CR	.00	-5,060.00	5,060.00
408180 STATE UNEMPLMNT TXS	-451.38	432.00	-883.38
408190 STATE UNEMPLMNT TXS CR	.00	-331.00	331.00
409100 SIT-CURRENT	61,724.00	56,494.00	5,230.00
409150 FIT-CURRENT	246,364.00	219,898.00	26,466.00
409210 SIT-OTH INC & DED-REG	-1,070.00	-956.00	-114.00
409220 FIT-OTH INC & DED-REG	-4,167.00	-3,721.00	-446.00
410400 DEF SIT-REG ASSET/LIAB	-148.00	.00	-148.00
410600 DEF SIT-OTHER	25,489.00	29,049.00	-3,560.00
410700 DEF FIT-REG ASSET/LIAB	-6,710.00	.00	-6,710.00
410900 DEF FIT-OTHER	92,715.00	120,816.00	-28,101.00
410950 DEF FIT-CURRENT	392.00	.00	392.00
412210 ITC RESTORED- 3%	-695.00	-1,340.00	645.00
412220 ITC RESTORED- 4%	-572.00	-1,787.00	1,215.00
412230 ITC RESTORED-10%	-6,432.00	-4,468.00	-1,964.00
415100 M&J REVENUES-OUTSIDE	5,877.46	-500.00	6,377.46
419300 INT OTHER SECURITIES-OUT	-6,826.14	-767.00	-6,059.14
420100 AFUDC - EQUITY	-56,496.28	-62,056.00	5,559.72
420210 AFUDC - DEBT	-29,892.30	-32,911.00	3,018.70
425300 AMORT PREFERRED STOCK EXP	64.24	64.00	.24
426100 DONATIONS	4,970.00	4,600.00	370.00
426160 OTHER LOBBYING EXPENSES	4,028.75	8,010.00	-3,981.25
426200 OTHER INCOME DEDUCTIONS	3,063.24	60.00	3,003.24
426290 OTHER INCOME DED-SERVICE CO	5.89	.00	5.89
426410 NON-OPER EMPLOYEE EXP	1,858.11	140.00	1,718.11
426420 NON-OPER EMPLOYEE EXP - TAXA	2,105.32	105.00	2,000.32
427100 INTEREST LTD-OUT-REG	432,741.65	432,742.00	-.35
428000 AMORT DEBT DISCOUNT & EXP	3,498.55	3,463.00	35.55
431100 INTEREST ON BANK DEBT	.00	5,877.00	-5,877.00
431200 OTHER INTEREST EXPENSE	304.41	292.00	12.41
437100 DIV DEC PREF STK-OUTSIDE	45,449.83	45,450.00	-.17
461000 DOMESTIC SEWER SERV BILLED	-1,907.56	-1,311.00	-596.56
461100 RES SALES BILLED METERED	-1,522,398.84	-1,515,816.00	-6,582.84
461110 RES SALES UNBILL METERED	-122,036.53	-118,740.00	-3,296.53
461130 DOMESTIC SEWER SERV UNBILLED	-237.18	.00	-237.18
461200 COM SALES BILLED METERED	-810,948.02	-829,936.00	18,987.98
461210 COM SALES UNBILL METERED	-52,673.22	-50,437.00	-2,236.22
461300 IND SALES BILLED METERED	-142,759.78	-140,886.00	-1,873.78
461310 IND SALES UNBILL METERED	-10,817.14	-8,733.00	-2,084.14
461400 MISC SALES BILLED METERED	-1,247.68	-143.00	-1,104.68
462000 PRIV FIR PROT SER BILLED	-56,759.98	-58,661.00	1,901.02
462110 INDUST WASTE SER UNBILL	44.86	.00	44.86
462210 INDUSTRIAL WASTE SERVICE	-319.87	-1,084.00	764.13
463000 PUB FIRE PROT SER BILLED	-140,848.88	-140,525.00	-323.88
464200 PUB AUTH SLS BILLED METRD	-222,673.18	-238,971.00	16,297.82
464210 PUB AUTH SLS UNBILL METRD	-33,404.77	-33,463.00	58.23
466000 SALES FOR RESALE BILLED	-109,406.80	-44,148.00	-65,258.80
466100 SALES FOR RESALE UNBILL	-10,152.93	-6,191.00	-3,961.93
471100 RECONNECTION CHARGES	-11,996.18	-11,400.00	-596.18
471200 OTHER MISC SERV REVENUES	-1,475.41	-1,200.00	-275.41
472000 RENTS FROM WATER PROPERTY	-2,195.00	-2,195.00	.00
474100 BILL & COLL SERV FOR OTH	-53,811.40	-54,033.00	221.60
474300 MISCELLANEOUS	-297.79	-400.00	102.21
600000 SS OPERATION SUPERV & ENG	.00	1,428.00	-1,428.00
602000 PURCHASED WATER	16,322.06	15,861.00	461.06
610000 SS ORDNY MAINT SUPR & ENG	.00	243.00	-243.00
613100 OR MN LAK RIV & OTH MAT	1,034.87	300.00	734.87
613120 AMORT DEF EXP LAK RIV & OTH	2,479.76	2,533.00	-53.24
617100 OR MN MISC WAT SS PLT MAT	802.10	1,100.00	-297.90
623110 POWER PURCH FOR PUMP ELEC	1,561.72	71,007.00	-69,445.28
623210 FUEL PURCH FOR PUMP OTHER	180,188.00	43,265.00	136,923.00
624100 PUMPING EXPENSE	.00	500.00	-500.00

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Description	May Balance	May Budget	Variance
00012 Kentucky-American Water Co.			
626500 MISC PUMPING EXP ELECTRIC	598.95	700.00	-101.05
633200 OR MN PUMP EQPT MAT ELEC	23,737.10	40,800.00	-17,062.90
633300 OR MN PUMP EQPT MAT OTHER	1,028.12	1,350.00	-321.88
640000 WT OPERATION SUPERV & ENG	28,335.58	30,819.00	-2,483.42
641100 GENERAL CHEMICALS	85,556.24	84,006.00	1,550.24
642100 GENERAL WT LABOR	60,954.02	65,937.00	-4,982.98
642300 GENERAL WT EXPENSES	10,008.01	12,990.00	-2,981.99
643100 MISC WT EXPENSES-CURRENT	19,335.09	24,250.00	-4,914.91
643300 WASTE DISPOSAL EXP (CUR)	4,585.17	3,000.00	1,585.17
643310 AMORT WASTE DISPOSAL EXP	4,999.49	4,999.00	.49
644000 WT RENTS	2,837.27	2,837.00	.27
650000 OR MN WT SUPR & ENG	6,614.12	11,619.00	-5,004.88
651100 OR MN WT STRUCT & IMP MAT	2,190.33	1,350.00	840.33
651120 AMORT DEF EXP WT STRUCT	17,569.58	15,018.00	2,551.58
652100 OR MN GENERAL WT EQPT MAT	17,057.80	6,670.00	10,387.80
660000 T&D OPERATION SUPER & ENG	18,629.27	11,956.00	6,673.27
662100 T&D LINES EXPENSE	1,804.04	20.00	1,784.04
662200 T&D LINES LABOR	51,689.05	47,056.00	4,633.05
665100 MAPS AND RECORDS EXPENSES	546.14	400.00	146.14
665300 MISC T&D EXPENSES-CURRENT	17,652.63	16,098.00	1,554.63
666000 T&D RENTS	3,449.86	2,358.00	1,091.86
667100 MISC SEWER T & D EXP	655.00	250.00	405.00
670000 OR MN T&D SUPR & ENG	12,916.43	66,779.00	-53,862.57
671100 OR MN T&D STRUCT & IMP-MAT	880.57	200.00	680.57
671200 OR MN T&D STRUCT & IMP-LAB	385.74	.00	385.74
672120 AMORT DEF EXP RES & STAND	7,709.55	9,815.00	-2,105.45
673100 OR MN T&D MAINS MAT	1,517.35	5,230.00	-3,712.65
673200 OR MN T&D MAINS LAB	21,928.02	.00	21,928.02
675100 OR MN SERVICES MAT	.00	100.00	-100.00
675200 OR MN SERVICES LAB	6,212.26	.00	6,212.26
676100 OR MN METERS MAT	.00	750.00	-750.00
676200 OR MN METERS LAB	1,049.66	.00	1,049.66
676400 OR MN METER INSTALL LAB	11,176.24	.00	11,176.24
677100 OR MN HYDRANTS MAT	.00	100.00	-100.00
677200 OR MN HYDRANTS LAB	4,139.75	.00	4,139.75
678100 OR MN OTHER T&D PLANT MAT	28,325.61	38,989.00	-10,663.39
678200 OR MN OTHER T&D PLANT LAB	745.43	.00	745.43
901000 CUSTOMER ACCOUNT SUPRVSN	17,664.53	21,300.00	-3,635.47
902200 METER READING LABOR	36,101.02	42,508.00	-6,406.98
903100 CONTRACT & ORDERS EXPENS	2,672.16	900.00	1,772.16
903200 CONTRACTS & ORDERS LABOR	54,091.30	45,899.00	8,192.30
903300 COLLECTING EXPENSES	12,754.31	10,000.00	2,754.31
903520 BILLING & ACCTNG OTH EXP	42,651.72	28,930.00	13,721.72
903521 CUST ACCTG-BILLING/TELEPHONE	12,082.50	2,950.00	9,132.50
903523 CUST ACCTG-BILLING/POSTAGE	23,568.96	24,077.00	-490.04
904000 UNCOLLECTIBLE ACCOUNTS	16,439.87	14,877.00	1,562.87
905100 MISC CUST ACCTNG EXPENSES	4,284.58	7,066.00	-2,781.42
920000 ADM & GENERAL SALARIES	78,415.31	105,006.00	-26,590.69
920200 SALARIES OFFICERS	37,109.41	.00	37,109.41
920500 INCENTIVE PLAN EXPENSE	7,792.50	.00	7,792.50
920520 INCENTIVE PLAN EXP OFFICERS	2,436.73	8,026.00	-5,589.27
921100 EXPENSES OF EMPLOYEES	10,231.64	10,377.00	-145.36
921110 DUES FOR CLUBS-TAXABLE	.00	60.00	-60.00
921140 EXP OF OFFICERS&EMPS MSTR AC	.00	35.00	-35.00
921200 MISC OFFICE EXPENSES	10,857.66	16,700.00	-5,842.34
921210 MISC OFFICE EXP TEL	6,337.78	5,600.00	737.78
921220 MISC OFFICE EXP SUP	2,795.54	6,310.00	-3,514.46
921240 SUBSCRIPTIONS	692.43	1,182.00	-489.57
921250 OFFICE BUILDING OPERATION	444.81	850.00	-405.19
921300 PERSONAL/VEHICLE	-494.77	.00	-494.77
923100 SERVICE COMPANY CHARGES	77,273.65	48,051.00	29,222.65
923200 AUDITING SERVICES	-141.00	2,546.00	-2,687.00
923300 LEGAL SERVICES	3,828.22	3,500.00	328.22
923500 OTHER SERVICES-CURRENT	30,889.24	22,755.00	8,134.24
924000 PROPERTY INSURANCE	3,337.99	3,147.00	190.99
925110 WORKMENS COMP PREMIUM EXP	1,270.23	4,547.00	-3,276.77
925300 INJURIES & DAMAGES EXP	113.94	330.00	-216.06
925400 GENERAL LIABILITY	14,296.08	11,158.00	3,138.08
926100 ACCRUED OPEB EXPENSE	48,165.75	39,873.00	8,292.75
926110 GROUP INSURANCE PREM EXP	51,437.57	65,324.00	-13,886.43
926150 GROUP INS REIMB PREM	-3,007.70	-1,589.00	-1,418.70

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Description	May Balance	May Budget	Variance
00012 Kentucky-American Water Co.			
926160 GROUP INS CAP (C & R)	.00	-7,734.00	7,734.00
926170 GROUP INS PRETAX CONTRIBUTIO	.00	-3,380.00	3,380.00
926200 OTHER WELFARE EXPENSES	9,219.06	2,165.00	7,054.06
926220 ESOP CONTRIBUTIONS EXPENSE	6,067.09	5,045.00	1,022.09
926250 401-K CONTRIBUTIONS EXPENSE	6,416.08	7,800.00	-1,383.92
926280 401-K EXP CAP (C & R)	.00	-935.00	935.00
926360 OPEB EXP CAP (C & R)	-5,003.21	-4,721.00	-282.21
926400 PENSION PLAN EXPENSE	16,858.67	16,579.00	279.67
926910 PENSIONS CAP (C & R)	-1,751.19	-1,962.00	210.81
928100 AMORT EXP RATE PROCEEDING	12,747.61	12,748.00	-.39
928300 AMORT OTHER REGULATRY EXP	4,218.29	4,219.00	-.71
930210 MISC GENERAL EXP-CURRENT	17,252.34	30,032.00	-12,779.66
930260 MEALS & TRAVEL EXPENSES-TAXA	1,821.92	1,617.00	204.92
930300 RESEARCH & DEV EXP	6,864.32	6,566.00	298.32
930600 TRANSPORTATION EXPENSES	27,944.47	20,461.00	7,483.47
930850 MISC GEN EXP-DIRECTORS FEES	1,900.00	3,000.00	-1,100.00
930880 MISC GEN EXP-COMPANY DUES	.00	17,364.00	-17,364.00
930890 MISC GEN EXP-OTHER	726.90	13,118.00	-12,391.10
930980 MISC GEN EXP-TAXABLE CO. DUE	58.33	.00	58.33
931000 ADM & GENERAL RENTS	-2,522.66	1,557.00	-4,079.66
932100 OR MN A&G STRUC & IMP MAT	3,337.75	4,500.00	-1,162.25
932500 OR MN COMMUNICAT EQPT MAT	81.17	.00	81.17
932700 OR MN A&G MISC PROPTY MAT	599.55	1,360.00	-760.45
00012 Kentucky-American Water Co.	-569,172.48	-577,173.00	8,000.52

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Description	June Balance	June Budget	Variance
00012 Kentucky-American Water Co.			
403000 DEPRECIATION EXPENSE	424,612.71	398,217.00	26,395.71
403100 DEPR EXPENSE-CONTR PROP	-42,660.29	.00	-42,660.29
404430 AMORT REG ASSET - AFUDC	2,144.00	2,144.00	.00
408030 OTHER GENERAL TAXES	.00	840.00	-840.00
408100 REAL & PERSON PROP TAXES	96,739.71	97,398.00	-658.29
408110 GROSS INC & RECPTS TAXES	5,160.16	6,113.00	-952.84
408140 FEDERAL UNEMPLMNT TXS	37.27	228.00	-190.73
408150 FEDERAL UNEMPLMNT TXS CR	.00	-558.00	558.00
408160 FICA	34,498.29	41,789.00	-7,290.71
408170 FICA CR	.00	-5,341.00	5,341.00
408180 STATE UNEMPLMNT TXS	20.10	276.00	-255.90
408190 STATE UNEMPLMNT TXS CR	.00	-349.00	349.00
409100 SIT-CURRENT	75,140.00	49,828.00	25,312.00
409150 FIT-CURRENT	312,206.00	193,951.00	118,255.00
409210 SIT-OTH INC & DED-REG	-2,021.00	-1,352.00	-669.00
409220 FIT-OTH INC & DED-REG	-7,864.00	-5,263.00	-2,601.00
410400 DEF SIT-REG ASSET/LIAB	-124.00	.00	-124.00
410600 DEF SIT-OTHER	24,514.00	22,087.00	2,427.00
410700 DEF FIT-REG ASSET/LIAB	-5,596.00	.00	-5,596.00
410900 DEF FIT-OTHER	75,515.00	92,332.00	-16,817.00
410950 DEF FIT-CURRENT	173.00	.00	173.00
412210 ITC RESTORED- 3%	-580.00	-1,100.00	520.00
412220 ITC RESTORED- 4%	-478.00	-1,468.00	990.00
412230 ITC RESTORED-10%	-5,366.00	-3,669.00	-1,697.00
415100 M&J REVENUES-OUTSIDE	-4,798.30	-500.00	-4,298.30
416100 M&J EXPENSES-OUTSIDE	5,939.37	.00	5,939.37
419300 INT OTHER SECURITIES-OUT	-2,800.80	-767.00	-2,033.80
420100 AFUDC - EQUITY	-59,435.79	-64,573.00	5,137.21
420210 AFUDC - DEBT	-31,449.91	-34,246.00	2,796.09
425300 AMORT PREFERRED STOCK EXP	64.24	64.00	.24
426100 DONATIONS	21,660.00	12,200.00	9,460.00
426160 OTHER LOBBYING EXPENSES	4,024.50	4,200.00	-175.50
426200 OTHER INCOME DEDUCTIONS	.00	160.00	-160.00
426410 NON-OPER EMPLOYEE EXP	464.75	1,140.00	-675.25
426420 NON-OPER EMPLOYEE EXP - TAXA	302.25	105.00	197.25
427100 INTEREST LTD-OUT-REG	432,741.68	432,742.00	-.32
428000 AMORT DEBT DISCOUNT & EXP	3,498.55	3,463.00	35.55
431100 INTEREST ON BANK DEBT	151.21	10,793.00	-10,641.79
431200 OTHER INTEREST EXPENSE	1,869.58	292.00	1,577.58
437100 DIV DEC PREF STK-OUTSIDE	45,449.84	45,450.00	-.16
438200 DIV DEC COMMON STK - IN	799,369.41	763,678.00	35,691.41
461000 DOMESTIC SEWER SERV BILLED	-1,741.95	-1,381.00	-360.95
461100 RES SALES BILLED METERED	-1,785,816.08	-1,546,947.00	-238,869.08
461110 RES SALES UNBILL METERED	5,595.42	1,552.00	4,043.42
461130 DOMESTIC SEWER SERV UNBILLED	54.16	.00	54.16
461200 COM SALES BILLED METERED	-910,118.03	-827,982.00	-82,136.03
461210 COM SALES UNBILL METERED	18,276.71	19,487.00	-1,210.29
461300 IND SALES BILLED METERED	-147,057.71	-143,988.00	-3,069.71
461310 IND SALES UNBILL METERED	-5,014.15	-6,985.00	1,970.85
461400 MISC SALES BILLED METERED	-1,958.48	-1,220.00	-738.48
462000 PRIV FIR PROT SER BILLED	-58,172.94	-59,008.00	835.06
462110 INDUST WASTE SER UNBILL	-157.53	.00	-157.53
462210 INDUSTRIAL WASTE SERVICE	-522.16	-1,132.00	609.84
463000 PUB FIRE PROT SER BILLED	-141,107.98	-140,741.00	-366.98
464200 PUB AUTH SLS BILLED METRD	-284,009.77	-272,241.00	-11,768.77
464210 PUB AUTH SLS UNBILL METRD	-19,259.95	-12,552.00	-6,707.95
466000 SALES FOR RESALE BILLED	-70,082.81	-54,208.00	-15,874.81
466100 SALES FOR RESALE UNBILL	2,173.09	2,093.00	80.09
471100 RECONNECTION CHARGES	-10,820.16	-11,400.00	579.84
471200 OTHER MISC SERV REVENUES	-1,774.80	-1,200.00	-574.80
472000 RENTS FROM WATER PROPERTY	-2,945.00	-2,195.00	-750.00
474100 BILL & COLL SERV FOR OTH	-54,165.45	-53,786.00	-379.45
474300 MISCELLANEOUS	-1,624.84	-400.00	-1,224.84
600000 SS OPERATION SUPERV & ENG	69.57	1,496.00	-1,426.43
602000 PURCHASED WATER	18,989.44	22,495.00	-3,505.56
613100 OR MN LAK RIV & OTH MAT	.90	100.00	-99.10
613120 AMORT DEF EXP LAK RIV & OTH	2,479.76	2,533.00	-53.24
617100 OR MN MISC WAT SS PLT MAT	644.72	500.00	144.72
623110 POWER PURCH FOR PUMP ELEC	1,618.50	95,852.00	-94,233.50
623210 FUEL PURCH FOR PUMP OTHER	149,814.27	47,062.00	102,752.27
626500 MISC PUMPING EXP ELECTRIC	415.73	700.00	-284.27

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Kentucky American Water Co.  
Actual vs Budget  
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Description	June Balance	June Budget	Variance
00012 Kentucky-American Water Co.			
626600 MISC PUMPING EXP OTHER	327.50	.00	327.50
633200 OR MN PUMP EQPT MAT ELEC	690.33	800.00	-109.67
633300 OR MN PUMP EQPT MAT OTHER	529.97	250.00	279.97
640000 WT OPERATION SUPERV & ENG	30,796.46	32,763.00	-1,966.54
641100 GENERAL CHEMICALS	94,025.26	74,536.00	19,489.26
642100 GENERAL WT LABOR	56,590.56	66,794.00	-10,203.44
642300 GENERAL WT EXPENSES	14,711.47	12,940.00	1,771.47
643100 MISC WT EXPENSES-CURRENT	21,477.82	24,570.00	-3,092.18
643300 WASTE DISPOSAL EXP (CUR)	4,676.67	4,000.00	676.67
643310 AMORT WASTE DISPOSAL EXP	4,999.49	4,999.00	.49
644000 WT RENTS	2,837.27	2,837.00	.27
650000 OR MN WT SUPR & ENG	8,079.31	11,753.00	-3,673.69
651100 OR MN WT STRUCT & IMP MAT	4,417.47	1,700.00	2,717.47
651120 AMORT DEF EXP WT STRUCT	25,409.11	15,018.00	10,391.11
652100 OR MN GENERAL WT EQPT MAT	8,617.76	29,820.00	-21,202.24
660000 T&D OPERATION SUPER & ENG	19,072.00	12,747.00	6,325.00
662100 T&D LINES EXPENSE	2,441.62	20.00	2,421.62
662200 T&D LINES LABOR	47,114.65	47,987.00	-872.35
665100 MAPS AND RECORDS EXPENSES	291.27	400.00	-108.73
665300 MISC T&D EXPENSES-CURRENT	26,591.79	17,943.00	8,648.79
666000 T&D RENTS	2,371.83	2,158.00	213.83
667100 MISC SEWER T & D EXP	396.50	250.00	146.50
670000 OR MN T&D SUPR & ENG	15,658.37	69,423.00	-53,764.63
671100 OR MN T&D STRUCT & IMP-MAT	1,038.95	200.00	838.95
671200 OR MN T&D STRUCT & IMP-LAB	947.58	.00	947.58
672120 AMORT DEF EXP RES & STAND	7,709.55	9,815.00	-2,105.45
673100 OR MN T&D MAINS MAT	1,786.22	2,273.00	-486.78
673200 OR MN T&D MAINS LAB	21,484.65	.00	21,484.65
675100 OR MN SERVICES MAT	.00	95.00	-95.00
675200 OR MN SERVICES LAB	7,842.80	.00	7,842.80
676100 OR MN METERS MAT	.00	750.00	-750.00
676200 OR MN METERS LAB	628.14	.00	628.14
676400 OR MN METER INSTALL LAB	12,380.76	.00	12,380.76
677100 OR MN HYDRANTS MAT	.00	560.00	-560.00
677200 OR MN HYDRANTS LAB	4,227.63	.00	4,227.63
678100 OR MN OTHER T&D PLANT MAT	27,275.09	39,363.00	-12,087.91
678200 OR MN OTHER T&D PLANT LAB	1,151.81	.00	1,151.81
901000 CUSTOMER ACCOUNT SUPRVSN	17,471.23	22,265.00	-4,793.77
902200 METER READING LABOR	36,334.65	44,392.00	-8,057.35
903100 CONTRACT & ORDERS EXPENS	3,076.39	2,100.00	976.39
903200 CONTRACTS & ORDERS LABOR	59,037.31	48,045.00	10,992.31
903300 COLLECTING EXPENSES	13,339.33	10,000.00	3,339.33
903520 BILLING & ACCTNG OTH EXP	44,412.19	29,280.00	15,132.19
903521 CUST ACCTG-BILLING/TELEPHONE	4,909.81	2,950.00	1,959.81
903523 CUST ACCTG-BILLING/POSTAGE	22,110.03	24,077.00	-1,966.97
904000 UNCOLLECTIBLE ACCOUNTS	19,097.65	13,958.00	5,139.65
905100 MISC CUST ACCTNG EXPENSES	8,399.90	7,386.00	1,013.90
920000 ADM & GENERAL SALARIES	85,385.17	109,928.00	-24,542.83
920200 SALARIES OFFICERS	34,859.53	.00	34,859.53
920500 INCENTIVE PLAN EXPENSE	7,792.50	.00	7,792.50
920520 INCENTIVE PLAN EXP OFFICERS	4,034.03	8,026.00	-3,991.97
921100 EXPENSES OF EMPLOYEES	10,488.47	13,202.00	-2,713.53
921110 DUES FOR CLUBS-TAXABLE	.00	60.00	-60.00
921140 EXP OF OFFICERS&EMPS MSTR AC	.00	15.00	-15.00
921200 MISC OFFICE EXPENSES	17,484.76	19,705.00	-2,220.24
921210 MISC OFFICE EXP TEL	7,664.14	5,600.00	2,064.14
921220 MISC OFFICE EXP SUP	4,935.29	5,935.00	-999.71
921240 SUBSCRIPTIONS	1,338.21	895.00	443.21
921250 OFFICE BUILDING OPERATION	245.05	310.00	-64.95
923100 SERVICE COMPANY CHARGES	46,425.69	44,150.00	2,275.69
923200 AUDITING SERVICES	15,583.00	2,546.00	13,037.00
923300 LEGAL SERVICES	14,115.76	3,500.00	10,615.76
923500 OTHER SERVICES-CURRENT	22,947.83	19,672.00	3,275.83
924000 PROPERTY INSURANCE	3,337.99	3,147.00	190.99
925110 WORKMENS COMP PREMIUM EXP	1,173.66	4,513.00	-3,339.34
925300 INJURIES & DAMAGES EXP	424.14	330.00	94.14
925400 GENERAL LIABILITY	14,296.08	11,158.00	3,138.08
926100 ACCRUED OPEB EXPENSE	48,165.75	39,873.00	8,292.75
926110 GROUP INSURANCE PREM EXP	47,788.16	65,324.00	-17,535.84
926150 GROUP INS REIMB PREM	-3,790.88	-1,589.00	-2,201.88
926160 GROUP INS CAP (C & R)	.00	-8,164.00	8,164.00

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Description	June Balance	June Budget	Variance
00012 Kentucky-American Water Co.			
926170 GROUP INS PRETAX CONTRIBUTIO	.00	-3,380.00	3,380.00
926200 OTHER WELFARE EXPENSES	8,161.60	890.00	7,271.60
926220 ESOP CONTRIBUTIONS EXPENSE	5,602.09	5,045.00	557.09
926250 401-K CONTRIBUTIONS EXPENSE	6,951.58	7,800.00	-848.42
926280 401-K EXP CAP (C & R)	.00	-988.00	988.00
926360 OPEB EXP CAP (C & R)	-5,749.70	-4,983.00	-766.70
926400 PENSION PLAN EXPENSE	16,858.67	16,579.00	279.67
926910 PENSIONS CAP (C & R)	-2,012.48	-2,071.00	58.52
928100 AMORT EXP RATE PROCEEDING	12,747.61	12,748.00	-.39
928300 AMORT OTHER REGULATRY EXP	4,218.29	4,219.00	-.71
930210 MISC GENERAL EXP-CURRENT	55,965.70	29,437.00	26,528.70
930260 MEALS & TRAVEL EXPENSES-TAXA	1,744.10	1,762.00	-17.90
930300 RESEARCH & DEV EXP	10,657.21	6,566.00	4,091.21
930600 TRANSPORTATION EXPENSES	10,866.62	20,461.00	-9,594.38
930880 MISC GEN EXP-COMPANY DUES	.00	30.00	-30.00
930890 MISC GEN EXP-OTHER	17,630.77	718.00	16,912.77
930980 MISC GEN EXP-TAXABLE CO. DUE	58.33	.00	58.33
931000 ADM & GENERAL RENTS	1,093.81	1,557.00	-463.19
932100 OR MN A&G STRUC & IMP MAT	1,449.00	36,100.00	-34,651.00
932700 OR MN A&G MISC PROPTY MAT	619.00	1,090.00	-471.00
00012 Kentucky-American Water Co.	145,246.69	289,741.00	-144,494.31

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Kentucky American Water Co.  
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Description	July Balance	July Budget	Variance
00012 Kentucky-American Water Co.			
403000 DEPRECIATION EXPENSE	436,530.44	402,209.00	34,321.44
403100 DEPR EXPENSE-CONTR PROP	-41,789.60	.00	-41,789.60
404430 AMORT REG ASSET - AFUDC	2,144.00	2,144.00	.00
408030 OTHER GENERAL TAXES	.00	840.00	-840.00
408100 REAL & PERSON PROP TAXES	96,739.71	97,398.00	-658.29
408110 GROSS INC & RECPTS TAXES	5,160.16	6,200.00	-1,039.84
408140 FEDERAL UNEMPLYMNT TXS	34.44	193.00	-158.56
408150 FEDERAL UNEMPLYMNT TXS CR	.00	-580.00	580.00
408160 FICA	35,889.27	42,074.00	-6,184.73
408170 FICA CR	.00	-5,544.00	5,544.00
408180 STATE UNEMPLYMNT TXS	15.20	129.00	-113.80
408190 STATE UNEMPLYMNT TXS CR	.00	-363.00	363.00
409100 SIT-CURRENT	119,848.00	92,391.00	27,457.00
409150 FIT-CURRENT	474,135.00	359,624.00	114,511.00
409210 SIT-OTH INC & DED-REG	-507.00	-601.00	94.00
409220 FIT-OTH INC & DED-REG	-1,975.00	-2,339.00	364.00
410400 DEF SIT-REG ASSET/LIAB	-201.00	.00	-201.00
410600 DEF SIT-OTHER	31,534.00	23,285.00	8,249.00
410700 DEF FIT-REG ASSET/LIAB	-9,126.00	.00	-9,126.00
410900 DEF FIT-OTHER	114,853.00	101,387.00	13,466.00
410950 DEF FIT-CURRENT	252.00	.00	252.00
412210 ITC RESTORED- 3%	-945.00	-1,860.00	915.00
412220 ITC RESTORED- 4%	-779.00	-2,481.00	1,702.00
412230 ITC RESTORED-10%	-8,750.00	-6,203.00	-2,547.00
415100 M&J REVENUES-OUTSIDE	-3,768.38	-500.00	-3,268.38
416100 M&J EXPENSES-OUTSIDE	3,150.94	.00	3,150.94
419300 INT OTHER SECURITIES-OUT	-2,122.68	-767.00	-1,355.68
420100 AFUDC - EQUITY	-61,102.14	-64,671.00	3,568.86
420210 AFUDC - DEBT	-32,333.15	-34,298.00	1,964.85
425300 AMORT PREFERRED STOCK EXP	978.14	978.00	.14
426100 DONATIONS	3,260.00	3,560.00	-300.00
426160 OTHER LOBBYING EXPENSES	4,105.15	4,200.00	-94.85
426200 OTHER INCOME DEDUCTIONS	710.00	545.00	165.00
426290 OTHER INCOME DED-SERVICE CO	.75	.00	.75
426410 NON-OPER EMPLOYEE EXP	815.50	200.00	615.50
426420 NON-OPER EMPLOYEE EXP - TAXA	815.50	105.00	710.50
427100 INTEREST LTD-OUT-REG	432,741.67	432,742.00	-.33
428000 AMORT DEBT DISCOUNT & EXP	3,498.55	3,463.00	35.55
431100 INTEREST ON BANK DEBT	266.09	14,564.00	-14,297.91
431200 OTHER INTEREST EXPENSE	1,244.42	292.00	952.42
437100 DIV DEC PREF STK-OUTSIDE	45,156.07	45,156.00	.07
461000 DOMESTIC SEWER SERV BILLED	-1,760.69	-1,296.00	-464.69
461100 RES SALES BILLED METERED	-1,938,467.34	-1,649,173.00	-289,294.34
461110 RES SALES UNBILL METERED	-169,338.10	-166,590.00	-2,748.10
461130 DOMESTIC SEWER SERV UNBILLED	247.68	.00	247.68
461200 COM SALES BILLED METERED	-1,059,668.92	-856,196.00	-203,472.92
461210 COM SALES UNBILL METERED	-135,878.83	-136,734.00	855.17
461300 IND SALES BILLED METERED	-166,320.03	-157,635.00	-8,685.03
461310 IND SALES UNBILL METERED	-13,892.48	-6,652.00	-7,240.48
461400 MISC SALES BILLED METERED	.00	-1,704.00	1,704.00
462000 PRIV FIR PROT SER BILLED	-59,962.92	-59,208.00	-754.92
462110 INDUST WASTE SER UNBILL	119.31	.00	119.31
462210 INDUSTRIAL WASTE SERVICE	-449.54	-1,057.00	607.46
463000 PUB FIRE PROT SER BILLED	-141,304.12	-140,909.00	-395.12
464200 PUB AUTH SLS BILLED METRD	-287,802.41	-308,363.00	20,560.59
464210 PUB AUTH SLS UNBILL METRD	-5,416.21	-10,776.00	5,359.79
466000 SALES FOR RESALE BILLED	-75,860.93	-51,982.00	-23,878.93
466100 SALES FOR RESALE UNBILL	-23,897.16	-10,986.00	-12,911.16
471100 RECONNECTION CHARGES	-15,765.12	-11,400.00	-4,365.12
471200 OTHER MISC SERV REVENUES	-966.96	-1,200.00	233.04
472000 RENTS FROM WATER PROPERTY	-2,495.00	-2,945.00	450.00
474100 BILL & COLL SERV FOR OTH	-51,327.76	-54,175.00	2,847.24
474300 MISCELLANEOUS	-1,152.45	-400.00	-752.45
600000 SS OPERATION SUPERV & ENG	4.92	1,554.00	-1,549.08
602000 PURCHASED WATER	21,135.70	16,507.00	4,628.70
603100 MISCELLANEOUS SS EXPENSES	74.54	.00	74.54
613100 OR MN LAK RIV & OTH MAT	.00	100.00	-100.00
613120 AMORT DEF EXP LAK RIV & OTH	2,479.76	2,533.00	-53.24
617100 OR MN MISC WAT SS PLT MAT	1,236.11	200.00	1,036.11
623110 POWER PURCH FOR PUMP ELEC	4,332.31	121,803.00	-117,470.69
623210 FUEL PURCH FOR PUMP OTHER	218,159.79	55,124.00	163,035.79

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Kentucky American Water Co.  
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Description	July Balance	July Budget	Variance
00012 Kentucky-American Water Co.			
624500 PUMPING EXPENSES ELECTRIC	152.21	.00	152.21
626500 MISC PUMPING EXP ELECTRIC	420.79	700.00	-279.21
626600 MISC PUMPING EXP OTHER	182.50	.00	182.50
630200 OR MN PUMP SUP & ENG ELEC	220.58	.00	220.58
633200 OR MN PUMP EQPT MAT ELEC	4,685.56	500.00	4,185.56
633300 OR MN PUMP EQPT MAT OTHER	11,514.42	750.00	10,764.42
633500 OR MN PUMP EQPT LAB ELEC	1,586.88	.00	1,586.88
640000 WT OPERATION SUPERV & ENG	29,420.36	33,443.00	-4,022.64
641100 GENERAL CHEMICALS	108,838.49	78,496.00	30,342.49
642100 GENERAL WT LABOR	65,945.17	69,625.00	-3,679.83
642300 GENERAL WT EXPENSES	14,522.00	12,165.00	2,357.00
643100 MISC WT EXPENSES-CURRENT	19,548.00	23,045.00	-3,497.00
643300 WASTE DISPOSAL EXP (CUR)	4,272.00	3,000.00	1,272.00
644000 WT RENTS	2,979.13	2,837.00	142.13
650000 OR MN WT SUPR & ENG	9,176.75	12,307.00	-3,130.25
651100 OR MN WT STRUCT & IMP MAT	5,137.75	1,350.00	3,787.75
651120 AMORT DEF EXP WT STRUCT	3,032.58	15,018.00	-11,985.42
652100 OR MN GENERAL WT EQPT MAT	1,180.50	6,620.00	-5,439.50
660000 T&D OPERATION SUPER & ENG	18,588.27	13,286.00	5,302.27
662100 T&D LINES EXPENSE	957.05	20.00	937.05
662200 T&D LINES LABOR	63,534.86	48,527.00	15,007.86
665100 MAPS AND RECORDS EXPENSES	353.39	400.00	-46.61
665200 MAPS AND RECORDS LABOR	1,150.70	.00	1,150.70
665300 MISC T&D EXPENSES-CURRENT	20,899.85	16,043.00	4,856.85
666000 T&D RENTS	1,830.17	2,158.00	-327.83
667100 MISC SEWER T & D EXP	423.60	250.00	173.60
670000 OR MN T&D SUPR & ENG	10,857.38	69,847.00	-58,989.62
671100 OR MN T&D STRUCT & IMP-MAT	10.79	200.00	-189.21
671200 OR MN T&D STRUCT & IMP-LAB	75.30	.00	75.30
672120 AMORT DEF EXP RES & STAND	7,709.55	9,815.00	-2,105.45
673100 OR MN T&D MAINS MAT	3,075.07	4,064.00	-988.93
673200 OR MN T&D MAINS LAB	21,547.69	.00	21,547.69
675100 OR MN SERVICES MAT	.00	115.00	-115.00
675200 OR MN SERVICES LAB	14,795.77	.00	14,795.77
676100 OR MN METERS MAT	.00	750.00	-750.00
676200 OR MN METERS LAB	760.38	.00	760.38
676400 OR MN METER INSTALL LAB	11,460.42	.00	11,460.42
677100 OR MN HYDRANTS MAT	-259.45	100.00	-359.45
677200 OR MN HYDRANTS LAB	2,639.52	.00	2,639.52
678100 OR MN OTHER T&D PLANT MAT	14,652.64	39,282.00	-24,629.36
678200 OR MN OTHER T&D PLANT LAB	537.36	.00	537.36
901000 CUSTOMER ACCOUNT SUPRVSN	17,327.64	23,158.00	-5,830.36
902200 METER READING LABOR	30,263.77	44,417.00	-14,153.23
903100 CONTRACT & ORDERS EXPENS	466.41	1,250.00	-783.59
903200 CONTRACTS & ORDERS LABOR	62,051.32	48,152.00	13,899.32
903300 COLLECTING EXPENSES	15,041.44	10,000.00	5,041.44
903520 BILLING & ACCTNG OTH EXP	40,991.14	29,880.00	11,111.14
903521 CUST ACCTG-BILLING/TELEPHONE	2,899.93	2,950.00	-50.07
903523 CUST ACCTG-BILLING/POSTAGE	34,691.41	24,179.00	10,512.41
904000 UNCOLLECTIBLE ACCOUNTS	18,380.09	14,272.00	4,108.09
905100 MISC CUST ACCTNG EXPENSES	3,505.27	5,436.00	-1,930.73
920000 ADM & GENERAL SALARIES	87,021.71	113,592.00	-26,570.29
920200 SALARIES OFFICERS	36,373.29	.00	36,373.29
920500 INCENTIVE PLAN EXPENSE	7,792.50	.00	7,792.50
920520 INCENTIVE PLAN EXP OFFICERS	1,852.66	8,026.00	-6,173.34
921100 EXPENSES OF EMPLOYEES	2,658.28	3,023.00	-364.72
921110 DUES FOR CLUBS-TAXABLE	.00	150.00	-150.00
921200 MISC OFFICE EXPENSES	13,576.69	16,486.00	-2,909.31
921210 MISC OFFICE EXP TEL	5,054.19	5,600.00	-545.81
921220 MISC OFFICE EXP SUP	10,899.83	5,625.00	5,274.83
921240 SUBSCRIPTIONS	1,927.33	1,086.00	841.33
921250 OFFICE BUILDING OPERATION	536.57	290.00	246.57
923100 SERVICE COMPANY CHARGES	40,664.61	40,163.00	501.61
923200 AUDITING SERVICES	2,572.00	2,546.00	26.00
923300 LEGAL SERVICES	4,558.88	3,500.00	1,058.88
923500 OTHER SERVICES-CURRENT	41,155.71	22,532.00	18,623.71
924000 PROPERTY INSURANCE	3,337.97	3,147.00	190.97
925110 WORKMENS COMP PREMIUM EXP	1,192.85	4,489.00	-3,296.15
925300 INJURIES & DAMAGES EXP	1,243.54	330.00	913.54
925400 GENERAL LIABILITY	14,296.08	11,158.00	3,138.08
926100 ACCRUED OPEB EXPENSE	48,165.75	39,873.00	8,292.75



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Description	July Balance	July Budget	Variance
00012 Kentucky-American Water Co.			
926110 GROUP INSURANCE PREM EXP	55,690.69	65,324.00	-9,633.31
926150 GROUP INS REIMB PREM	-3,445.36	-1,589.00	-1,856.36
926160 GROUP INS CAP (C & R)	.00	-8,474.00	8,474.00
926170 GROUP INS PRETAX CONTRIBUTIO	.00	-3,380.00	3,380.00
926200 OTHER WELFARE EXPENSES	7,799.16	3,855.00	3,944.16
926220 ESOP CONTRIBUTIONS EXPENSE	5,137.09	5,045.00	92.09
926250 401-K CONTRIBUTIONS EXPENSE	6,786.86	7,800.00	-1,013.14
926280 401-K EXP CAP (C & R)	.00	-1,025.00	1,025.00
926360 OPEB EXP CAP (C & R)	-5,601.29	-5,172.00	-429.29
926400 PENSION PLAN EXPENSE	16,858.67	16,579.00	279.67
926910 PENSIONS CAP (C & R)	-1,960.57	-2,150.00	189.43
928100 AMORT EXP RATE PROCEEDING	12,747.61	12,748.00	-.39
928300 AMORT OTHER REGULATRY EXP	4,218.29	4,219.00	-.71
930210 MISC GENERAL EXP-CURRENT	18,741.68	20,867.00	-2,125.32
930260 MEALS & TRAVEL EXPENSES-TAXA	1,315.24	1,398.00	-82.76
930300 RESEARCH & DEV EXP	9,157.36	6,566.00	2,591.36
930600 TRANSPORTATION EXPENSES	19,653.85	20,461.00	-807.15
930850 MISC GEN EXP-DIRECTORS FEES	7,000.00	6,000.00	1,000.00
930880 MISC GEN EXP-COMPANY DUES	25.00	.00	25.00
930890 MISC GEN EXP-OTHER	25,874.22	7,177.00	18,697.22
930900 TAX PENALTY	1,125.53	.00	1,125.53
930980 MISC GEN EXP-TAXABLE CO. DUE	513.33	.00	513.33
931000 ADM & GENERAL RENTS	1,967.97	1,873.00	94.97
932100 OR MN A&G STRUC & IMP MAT	3,337.75	6,400.00	-3,062.25
932700 OR MN A&G MISC PROPTY MAT	967.18	1,690.00	-722.82
00012 Kentucky-American Water Co.	-1,036,632.70	-801,853.00	-234,779.70

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Kentucky American Water Co.  
Actual vs Budget  
By Month by Aww Account  
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Description	August Balance	August Budget	Variance
00012 Kentucky-American Water Co.			
403000 DEPRECIATION EXPENSE	419,526.77	404,038.00	15,488.77
403100 DEPR EXPENSE-CONTR PROP	-41,441.49	.00	-41,441.49
404430 AMORT REG ASSET - AFUDC	2,144.00	2,144.00	.00
408030 OTHER GENERAL TAXES	.00	840.00	-840.00
408100 REAL & PERSON PROP TAXES	96,739.71	97,398.00	-658.29
408110 GROSS INC & RECPTS TAXES	5,160.16	6,200.00	-1,039.84
408140 FEDERAL UNEMPLYMNT TXS	34.75	116.00	-81.25
408150 FEDERAL UNEMPLYMNT TXS CR	.00	-579.00	579.00
408160 FICA	35,602.59	41,225.00	-5,622.41
408170 FICA CR	.00	-5,534.00	5,534.00
408180 STATE UNEMPLYMNT TXS	19.68	87.00	-67.32
408190 STATE UNEMPLYMNT TXS CR	.00	-362.00	362.00
409100 SIT-CURRENT	75,393.00	64,141.00	11,252.00
409150 FIT-CURRENT	293,466.00	249,663.00	43,803.00
409210 SIT-OTH INC & DED-REG	-387.00	-608.00	221.00
409220 FIT-OTH INC & DED-REG	-1,507.00	-2,366.00	859.00
410400 DEF SIT-REG ASSET/LIAB	-194.00	.00	-194.00
410600 DEF SIT-OTHER	59,116.00	47,024.00	12,092.00
410700 DEF FIT-REG ASSET/LIAB	-8,769.00	.00	-8,769.00
410900 DEF FIT-OTHER	229,684.00	193,344.00	36,340.00
410950 DEF FIT-CURRENT	420.00	.00	420.00
412210 ITC RESTORED- 3%	-908.00	-1,783.00	875.00
412220 ITC RESTORED- 4%	-748.00	-2,378.00	1,630.00
412230 ITC RESTORED-10%	-8,407.00	-5,945.00	-2,462.00
415100 M&J REVENUES-OUTSIDE	303.74	-500.00	803.74
419300 INT OTHER SECURITIES-OUT	-6,220.76	-767.00	-5,453.76
420100 AFUDC - EQUITY	-61,716.09	-65,506.00	3,789.91
420210 AFUDC - DEBT	-32,657.13	-34,741.00	2,083.87
425300 AMORT PREFERRED STOCK EXP	64.24	65.00	-.76
426100 DONATIONS	5,605.00	4,250.00	1,355.00
426160 OTHER LOBBYING EXPENSES	4,123.75	4,200.00	-76.25
426200 OTHER INCOME DEDUCTIONS	145.00	.00	145.00
426410 NON-OPER EMPLOYEE EXP	734.87	140.00	594.87
426420 NON-OPER EMPLOYEE EXP - TAXA	311.69	105.00	206.69
427100 INTEREST LTD-OUT-REG	432,741.65	432,742.00	-.35
428000 AMORT DEBT DISCOUNT & EXP	3,498.55	3,463.00	35.55
431100 INTEREST ON BANK DEBT	.00	12,737.00	-12,737.00
431200 OTHER INTEREST EXPENSE	-297.88	292.00	-589.88
437100 DIV DEC PREF STK-OUTSIDE	45,156.50	45,157.00	-.50
461000 DOMESTIC SEWER SERV BILLED	-1,813.17	-1,318.00	-495.17
461100 RES SALES BILLED METERED	-1,904,103.02	-1,865,444.00	-38,659.02
461110 RES SALES UNBILL METERED	73,298.24	72,794.00	504.24
461130 DOMESTIC SEWER SERV UNBILLED	-299.26	.00	-299.26
461200 COM SALES BILLED METERED	-1,077,251.64	-1,028,396.00	-48,855.64
461210 COM SALES UNBILL METERED	48,170.95	49,011.00	-840.05
461300 IND SALES BILLED METERED	-188,229.25	-168,417.00	-19,812.25
461310 IND SALES UNBILL METERED	-9,872.59	-4,322.00	-5,550.59
461400 MISC SALES BILLED METERED	-3,807.73	.00	-3,807.73
462000 PRIV FIR PROT SER BILLED	-63,536.25	-59,356.00	-4,180.25
462110 INDUSTRIAL WASTE SER UNBILL	-128.06	.00	-128.06
462210 INDUSTRIAL WASTE SERVICE	-534.26	-1,112.00	577.74
463000 PUB FIRE PROT SER BILLED	-141,368.54	-141,029.00	-339.54
464200 PUB AUTH SLS BILLED METRD	-330,771.47	-317,674.00	-13,097.47
464210 PUB AUTH SLS UNBILL METRD	-10,647.07	-6,692.00	-3,955.07
466000 SALES FOR RESALE BILLED	-136,673.81	-76,687.00	-59,986.81
466100 SALES FOR RESALE UNBILL	8,790.23	1,484.00	7,306.23
471100 RECONNECTION CHARGES	-13,173.18	-11,400.00	-1,773.18
471200 OTHER MISC SERV REVENUES	-1,748.07	-1,200.00	-548.07
472000 RENTS FROM WATER PROPERTY	-6,495.00	-2,195.00	-4,300.00
474100 BILL & COLL SERV FOR OTH	-57,234.20	-53,946.00	-3,288.20
474300 MISCELLANEOUS	1,297.80	-400.00	1,697.80
600000 SS OPERATION SUPERV & ENG	.00	1,554.00	-1,554.00
602000 PURCHASED WATER	23,627.55	19,047.00	4,580.55
603100 MISCELLANEOUS SS EXPENSES	25.45	.00	25.45
613100 OR MN LAK RIV & OTH MAT	79.40	100.00	-20.60
613120 AMORT DEF EXP LAK RIV & OTH	2,484.70	2,533.00	-48.30
617100 OR MN MISC WAT SS PLT MAT	.00	1,000.00	-1,000.00
623110 POWER PURCH FOR PUMP ELEC	1,700.20	121,612.00	-119,911.80
623210 FUEL PURCH FOR PUMP OTHER	117,596.71	60,361.00	57,235.71
626500 MISC PUMPING EXP ELECTRIC	468.15	700.00	-231.85
626600 MISC PUMPING EXP OTHER	327.50	.00	327.50

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Kentucky American Water Co.  
Actual vs Budget  
By Month by Aww Account  
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Description	August Balance	August Budget	Variance
00012 Kentucky-American Water Co.			
633200 OR MN PUMP EQPT MAT ELEC	230.21	200.00	30.21
633300 OR MN PUMP EQPT MAT OTHER	1,705.28	1,150.00	555.28
640000 WT OPERATION SUPERV & ENG	36,936.49	33,043.00	3,893.49
641100 GENERAL CHEMICALS	96,633.85	80,410.00	16,223.85
642100 GENERAL WT LABOR	55,977.88	68,965.00	-12,987.12
642300 GENERAL WT EXPENSES	15,919.98	15,215.00	704.98
643100 MISC WT EXPENSES-CURRENT	18,202.83	22,495.00	-4,292.17
643300 WASTE DISPOSAL EXP (CUR)	5,487.04	3,000.00	2,487.04
644000 WT RENTS	2,837.27	2,837.00	.27
650000 OR MN WT SUPR & ENG	9,927.54	12,379.00	-2,451.46
651100 OR MN WT STRUCT & IMP MAT	12,395.76	850.00	11,545.76
651120 AMORT DEF EXP WT STRUCT	23,758.14	15,018.00	8,740.14
652100 OR MN GENERAL WT EQPT MAT	2,070.19	16,470.00	-14,399.81
660000 T&D OPERATION SUPER & ENG	21,799.78	13,256.00	8,543.78
662100 T&D LINES EXPENSE	2,194.00	20.00	2,174.00
662200 T&D LINES LABOR	44,880.49	48,590.00	-3,709.51
665100 MAPS AND RECORDS EXPENSES	695.22	400.00	295.22
665200 MAPS AND RECORDS LABOR	1,028.11	.00	1,028.11
665300 MISC T&D EXPENSES-CURRENT	20,449.44	16,223.00	4,226.44
666000 T&D RENTS	2,771.83	2,058.00	713.83
667100 MISC SEWER T & D EXP	382.50	750.00	-367.50
670000 OR MN T&D SUPR & ENG	19,252.38	70,229.00	-50,976.62
671100 OR MN T&D STRUCT & IMP-MAT	109.58	200.00	-90.42
671200 OR MN T&D STRUCT & IMP-LAB	204.81	.00	204.81
672120 AMORT DEF EXP RES & STAND	7,709.55	9,815.00	-2,105.45
673100 OR MN T&D MAINS MAT	4,062.75	2,259.00	1,803.75
673200 OR MN T&D MAINS LAB	37,410.74	.00	37,410.74
675100 OR MN SERVICES MAT	.00	135.00	-135.00
675200 OR MN SERVICES LAB	20,774.66	.00	20,774.66
676100 OR MN METERS MAT	.00	750.00	-750.00
676200 OR MN METERS LAB	1,024.86	.00	1,024.86
676400 OR MN METER INSTALL LAB	11,933.35	.00	11,933.35
677100 OR MN HYDRANTS MAT	.00	100.00	-100.00
677200 OR MN HYDRANTS LAB	3,018.82	.00	3,018.82
678100 OR MN OTHER T&D PLANT MAT	41,814.19	39,047.00	2,767.19
678200 OR MN OTHER T&D PLANT LAB	558.52	.00	558.52
901000 CUSTOMER ACCOUNT SUPRVSN	21,878.61	23,158.00	-1,279.39
902200 METER READING LABOR	32,994.20	44,417.00	-11,422.80
903100 CONTRACT & ORDERS EXPENS	1,529.13	2,100.00	-570.87
903200 CONTRACTS & ORDERS LABOR	54,874.01	48,152.00	6,722.01
903300 COLLECTING EXPENSES	17,768.90	10,000.00	7,768.90
903520 BILLING & ACCTNG OTH EXP	20,777.31	29,350.00	-8,572.69
903521 CUST ACCTG-BILLING/TELEPHONE	8,535.12	2,950.00	5,585.12
903523 CUST ACCTG-BILLING/POSTAGE	22,095.97	24,179.00	-2,083.03
904000 UNCOLLECTIBLE ACCOUNTS	14,578.35	15,330.00	-751.65
905100 MISC CUST ACCTNG EXPENSES	4,254.67	9,016.00	-4,761.33
920000 ADM & GENERAL SALARIES	72,329.26	113,740.00	-41,410.74
920200 SALARIES OFFICERS	43,987.32	.00	43,987.32
920500 INCENTIVE PLAN EXPENSE	7,792.50	.00	7,792.50
920520 INCENTIVE PLAN EXP OFFICERS	1,852.66	8,026.00	-6,173.34
921100 EXPENSES OF EMPLOYEES	6,142.81	3,900.00	2,242.81
921110 DUES FOR CLUBS-TAXABLE	.00	60.00	-60.00
921140 EXP OF OFFICERS&EMPS MSTR AC	610.00	8.00	602.00
921200 MISC OFFICE EXPENSES	12,800.43	15,871.00	-3,070.57
921210 MISC OFFICE EXP TEL	6,619.82	5,600.00	1,019.82
921220 MISC OFFICE EXP SUP	5,109.35	6,110.00	-1,000.65
921240 SUBSCRIPTIONS	537.80	560.00	-22.20
921250 OFFICE BUILDING OPERATION	503.11	350.00	153.11
923100 SERVICE COMPANY CHARGES	31,522.47	56,919.00	-25,396.53
923200 AUDITING SERVICES	2,572.00	2,546.00	26.00
923300 LEGAL SERVICES	5,492.02	3,500.00	1,992.02
923500 OTHER SERVICES-CURRENT	44,753.20	20,247.00	24,506.20
924000 PROPERTY INSURANCE	4,087.12	3,147.00	940.12
925110 WORKMENS COMP PREMIUM EXP	22,533.50	4,490.00	18,043.50
925300 INJURIES & DAMAGES EXP	-386.00	330.00	-716.00
925400 GENERAL LIABILITY	20,995.44	11,158.00	9,837.44
926100 ACCRUED OPEB EXPENSE	48,165.75	39,873.00	8,292.75
926110 GROUP INSURANCE PREM EXP	55,058.10	65,324.00	-10,265.90
926150 GROUP INS REIMB PREM	-3,402.41	-1,589.00	-1,813.41
926160 GROUP INS CAP (C & R)	.00	-8,459.00	8,459.00
926170 GROUP INS PRETAX CONTRIBUTIO	.00	-3,380.00	3,380.00

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Kentucky American Water Co.  
Actual vs Budget  
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Description	August Balance	August Budget	Variance
00012 Kentucky-American Water Co.			
926200 OTHER WELFARE EXPENSES	8,306.96	4,390.00	3,916.96
926220 ESOP CONTRIBUTIONS EXPENSE	5,602.09	5,045.00	557.09
926250 401-K CONTRIBUTIONS EXPENSE	6,924.38	8,000.00	-1,075.62
926280 401-K EXP CAP (C & R)	.00	-1,023.00	1,023.00
926360 OPEB EXP CAP (C & R)	-6,284.01	-5,163.00	-1,121.01
926400 PENSION PLAN EXPENSE	16,858.67	16,579.00	279.67
926910 PENSIONS CAP (C & R)	-2,199.49	-2,146.00	-53.49
928100 AMORT EXP RATE PROCEEDING	12,747.61	12,748.00	-.39
928300 AMORT OTHER REGULATRY EXP	4,218.29	4,219.00	-.71
930210 MISC GENERAL EXP-CURRENT	12,075.21	15,292.00	-3,216.79
930260 MEALS & TRAVEL EXPENSES-TAXA	825.15	1,413.00	-587.85
930300 RESEARCH & DEV EXP	3,906.91	6,566.00	-2,659.09
930600 TRANSPORTATION EXPENSES	6,880.32	20,461.00	-13,580.68
930850 MISC GEN EXP-DIRECTORS FEES	166.64	3,000.00	-2,833.36
930880 MISC GEN EXP-COMPANY DUES	25.00	.00	25.00
930890 MISC GEN EXP-OTHER	962.08	8,618.00	-7,655.92
930900 TAX PENALTY	157.72	.00	157.72
930980 MISC GEN EXP-TAXABLE CO. DUE	58.33	.00	58.33
931000 ADM & GENERAL RENTS	3,459.39	1,557.00	1,902.39
932100 OR MN A&G STRUC & IMP MAT	15,930.39	18,600.00	-2,669.61
932700 OR MN A&G MISC PROPTY MAT	487.48	1,490.00	-1,002.52
00012 Kentucky-American Water Co.	-918,851.71	-768,597.00	-150,254.71

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Kentucky American Water Co.  
Actual vs Budget  
By Month by Aww Account  
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Description	September Balance	September Budget	Variance
00012 Kentucky-American Water Co.			
403000 DEPRECIATION EXPENSE	484,639.42	406,486.00	78,153.42
403100 DEPR EXPENSE-CONTR PROP	-39,648.27	.00	-39,648.27
404430 AMORT REG ASSET - AFUDC	2,144.00	2,144.00	.00
408030 OTHER GENERAL TAXES	2,345.43	840.00	1,505.43
408100 REAL & PERSON PROP TAXES	114,133.83	97,398.00	16,735.83
408110 GROSS INC & RECPTS TAXES	5,160.16	6,200.00	-1,039.84
408140 FEDERAL UNEMPLYMNT TXS	25.29	21.00	4.29
408150 FEDERAL UNEMPLYMNT TXS CR	.00	-569.00	569.00
408160 FICA	35,602.67	40,638.00	-5,035.33
408170 FICA CR	.00	-5,447.00	5,447.00
408180 STATE UNEMPLYMNT TXS	14.17	16.00	-1.83
408190 STATE UNEMPLYMNT TXS CR	.00	-356.00	356.00
409100 SIT-CURRENT	93,840.00	68,626.00	25,214.00
409150 FIT-CURRENT	267,201.00	267,123.00	78.00
409160 FIT-ADJUST PRIOR YEARS	-5,832.00	.00	-5,832.00
409210 SIT-OTH INC & DED-REG	-5,470.00	-1,188.00	-4,282.00
409220 FIT-OTH INC & DED-REG	-21,288.00	-4,624.00	-16,664.00
410400 DEF SIT-REG ASSET/LIAB	-173.00	.00	-173.00
410600 DEF SIT-OTHER	1,244.00	31,325.00	-30,081.00
410700 DEF FIT-REG ASSET/LIAB	-7,834.00	.00	-7,834.00
410900 DEF FIT-OTHER	106,701.00	131,074.00	-24,373.00
410950 DEF FIT-CURRENT	-3,798.00	.00	-3,798.00
412210 ITC RESTORED- 3%	-811.00	-1,582.00	771.00
412220 ITC RESTORED- 4%	-668.00	-2,110.00	1,442.00
412230 ITC RESTORED-10%	-7,510.00	-5,275.00	-2,235.00
415100 M&J REVENUES-OUTSIDE	561.19	-500.00	1,061.19
419300 INT OTHER SECURITIES-OUT	-6,787.31	-767.00	-6,020.31
420100 AFUDC - EQUITY	-65,029.63	-70,676.00	5,646.37
420210 AFUDC - DEBT	-34,407.08	-37,483.00	3,075.92
425300 AMORT PREFERRED STOCK EXP	64.24	64.00	.24
426100 DONATIONS	9,394.06	2,750.00	6,644.06
426160 OTHER LOBBYING EXPENSES	4,049.00	4,200.00	-151.00
426200 OTHER INCOME DEDUCTIONS	18,612.29	8,530.00	10,082.29
426410 NON-OPER EMPLOYEE EXP	772.89	140.00	632.89
426420 NON-OPER EMPLOYEE EXP - TAXA	566.04	105.00	461.04
427100 INTEREST LTD-OUT-REG	432,741.68	432,742.00	-.32
428000 AMORT DEBT DISCOUNT & EXP	3,498.55	3,463.00	35.55
431100 INTEREST ON BANK DEBT	2.27	16,499.00	-16,496.73
431200 OTHER INTEREST EXPENSE	310.25	292.00	18.25
437100 DIV DEC PEF STK-OUTSIDE	45,156.05	45,156.00	.05
438200 DIV DEC COMMON STK - IN	1,300,934.53	1,056,761.00	244,173.53
461000 DOMESTIC SEWER SERV BILLED	-1,937.69	-1,366.00	-571.69
461100 RES SALES BILLED METERED	-1,843,793.23	-1,759,042.00	-84,751.23
461110 RES SALES UNBILL METERED	94,546.95	90,379.00	4,167.95
461130 DOMESTIC SEWER SERV UNBILLED	62.86	.00	62.86
461200 COM SALES BILLED METERED	-922,351.76	-969,724.00	47,372.24
461210 COM SALES UNBILL METERED	29,175.19	28,846.00	329.19
461300 IND SALES BILLED METERED	-156,551.08	-170,989.00	14,437.92
461310 IND SALES UNBILL METERED	12,305.64	11,827.00	478.64
461400 MISC SALES BILLED METERED	.00	-6,968.00	6,968.00
462000 PRIV FIR PROT SER BILLED	-69,547.05	-59,484.00	-10,063.05
462110 INDUST WASTE SER UNBILL	218.64	.00	218.64
462210 INDUSTRIAL WASTE SERVICE	260.78	-979.00	1,239.78
463000 PUB FIRE PROT SER BILLED	-143,154.26	-141,148.00	-2,006.26
464200 PUB AUTH SLS BILLED METRD	-297,107.17	-331,443.00	34,335.83
464210 PUB AUTH SLS UNBILL METRD	35,509.30	40,933.00	-5,423.70
466000 SALES FOR RESALE BILLED	-128,795.26	-71,765.00	-57,030.26
466100 SALES FOR RESALE UNBILL	10,650.98	10,037.00	613.98
471100 RECONNECTION CHARGES	-13,317.12	-11,400.00	-1,917.12
471200 OTHER MISC SERV REVENUES	-2,670.92	-1,200.00	-1,470.92
472000 RENTS FROM WATER PROPERTY	2,405.00	-2,195.00	4,600.00
474100 BILL & COLL SERV FOR OTH	-54,496.00	-54,132.00	-364.00
474300 MISCELLANEOUS	-545.11	-400.00	-145.11
600000 SS OPERATION SUPERV & ENG	.00	1,554.00	-1,554.00
602000 PURCHASED WATER	21,271.13	18,632.00	2,639.13
603100 MISCELLANEOUS SS EXPENSES	9.93	.00	9.93
613100 OR MN LAK RIV & OTH MAT	.00	300.00	-300.00
613120 AMORT DEF EXP LAK RIV & OTH	2,484.70	2,533.00	-48.30
617100 OR MN MISC WAT SS PLT MAT	.00	500.00	-500.00
623110 POWER PURCH FOR PUMP ELEC	1,432.85	89,150.00	-87,717.15
623210 FUEL PURCH FOR PUMP OTHER	198,541.33	53,624.00	144,917.33

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Actual vs Budget  
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As of September 30, 1999

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Description	September Balance	September Budget	Variance
00012 Kentucky-American Water Co.			
626500 MISC PUMPING EXP ELECTRIC	597.14	700.00	-102.86
626600 MISC PUMPING EXP OTHER	182.50	.00	182.50
633200 OR MN PUMP EQPT MAT ELEC	4,939.60	1,100.00	3,839.60
633300 OR MN PUMP EQPT MAT OTHER	.00	350.00	-350.00
640000 WT OPERATION SUPERV & ENG	37,116.77	34,529.00	2,587.77
641100 GENERAL CHEMICALS	75,761.21	75,348.00	413.21
642100 GENERAL WT LABOR	57,285.05	69,181.00	-11,895.95
642300 GENERAL WT EXPENSES	12,030.67	12,365.00	-334.33
643100 MISC WT EXPENSES-CURRENT	20,599.76	23,975.00	-3,375.24
643300 WASTE DISPOSAL EXP (CUR)	3,349.92	3,000.00	349.92
644000 WT RENTS	2,837.27	2,837.00	.27
650000 OR MN WT SUPR & ENG	6,027.61	11,550.00	-5,522.39
651100 OR MN WT STRUCT & IMP MAT	3,869.11	1,250.00	2,619.11
651120 AMORT DEF EXP WT STRUCT	16,461.61	15,018.00	1,443.61
652100 OR MN GENERAL WT EQPT MAT	50,504.50	2,920.00	47,584.50
660000 T&D OPERATION SUPER & ENG	24,100.20	13,256.00	10,844.20
662100 T&D LINES EXPENSE	1,160.14	20.00	1,140.14
662200 T&D LINES LABOR	50,248.99	48,618.00	1,630.99
665100 MAPS AND RECORDS EXPENSES	783.89	400.00	383.89
665200 MAPS AND RECORDS LABOR	1,518.44	.00	1,518.44
665300 MISC T&D EXPENSES-CURRENT	25,721.03	16,498.00	9,223.03
666000 T&D RENTS	2,283.90	2,058.00	225.90
667100 MISC SEWER T & D EXP	307.50	250.00	57.50
670000 OR MN T&D SUPR & ENG	12,431.57	69,549.00	-57,117.43
671100 OR MN T&D STRUCT & IMP-MAT	.00	200.00	-200.00
671200 OR MN T&D STRUCT & IMP-LAB	68.40	.00	68.40
672120 AMORT DEF EXP RES & STAND	7,709.55	9,815.00	-2,105.45
673100 OR MN T&D MAINS MAT	8,303.33	4,061.00	4,242.33
673200 OR MN T&D MAINS LAB	35,677.50	.00	35,677.50
675100 OR MN SERVICES MAT	.00	105.00	-105.00
675200 OR MN SERVICES LAB	9,608.12	.00	9,608.12
676100 OR MN METERS MAT	.00	750.00	-750.00
676200 OR MN METERS LAB	661.20	.00	661.20
676400 OR MN METER INSTALL LAB	15,231.54	.00	15,231.54
677100 OR MN HYDRANTS MAT	.00	280.00	-280.00
677200 OR MN HYDRANTS LAB	5,069.91	.00	5,069.91
678100 OR MN OTHER T&D PLANT MAT	29,889.78	39,419.00	-9,529.22
678200 OR MN OTHER T&D PLANT LAB	507.28	.00	507.28
901000 CUSTOMER ACCOUNT SUPRVSN	20,473.25	23,158.00	-2,684.75
902200 METER READING LABOR	32,600.57	44,484.00	-11,883.43
903100 CONTRACT & ORDERS EXPENS	4,931.27	2,100.00	2,831.27
903200 CONTRACTS & ORDERS LABOR	51,857.58	48,086.00	3,771.58
903300 COLLECTING EXPENSES	20,525.88	10,000.00	10,525.88
903520 BILLING & ACTNG OTH EXP	17,216.15	29,350.00	-12,133.85
903521 CUST ACCTG-BILLING/TELEPHONE	5,965.21	2,950.00	3,015.21
903523 CUST ACCTG-BILLING/POSTAGE	26,584.99	24,179.00	2,405.99
904000 UNCOLLECTIBLE ACCOUNTS	6,646.13	15,255.00	-8,608.87
905100 MISC CUST ACTNG EXPENSES	3,585.57	7,386.00	-3,800.43
920000 ADM & GENERAL SALARIES	82,762.81	113,850.00	-31,087.19
920200 SALARIES OFFICERS	46,580.19	.00	46,580.19
920500 INCENTIVE PLAN EXPENSE	7,792.50	.00	7,792.50
920520 INCENTIVE PLAN EXP OFFICERS	-40.48	8,026.00	-8,066.48
921100 EXPENSES OF EMPLOYEES	5,279.57	9,598.00	-4,318.43
921110 DUES FOR CLUBS-TAXABLE	.00	60.00	-60.00
921140 EXP OF OFFICERS&EMPS MSTR AC	.00	12.00	-12.00
921200 MISC OFFICE EXPENSES	12,940.70	14,801.00	-1,860.30
921210 MISC OFFICE EXP TEL	6,266.85	5,600.00	666.85
921220 MISC OFFICE EXP SUP	7,670.15	5,665.00	2,005.15
921240 SUBSCRIPTIONS	401.90	440.00	-38.10
921250 OFFICE BUILDING OPERATION	72.50	442.00	-369.50
923100 SERVICE COMPANY CHARGES	33,578.48	44,401.00	-10,822.52
923200 AUDITING SERVICES	2,701.00	2,546.00	155.00
923300 LEGAL SERVICES	8,410.14	3,500.00	4,910.14
923500 OTHER SERVICES-CURRENT	33,199.84	21,572.00	11,627.84
924000 PROPERTY INSURANCE	3,947.20	3,147.00	800.20
925110 WORKMENS COMP PREMIUM EXP	3,436.27	4,501.00	-1,064.73
925300 INJURIES & DAMAGES EXP	376.25	330.00	46.25
925400 GENERAL LIABILITY	15,133.47	11,158.00	3,975.47
926100 ACCRUED OPEB EXPENSE	48,165.75	39,873.00	8,292.75
926110 GROUP INSURANCE PREM EXP	55,957.77	65,324.00	-9,366.23
926150 GROUP INS REIMB PREM	-2,422.62	-1,589.00	-833.62

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Kentucky American Water Co.  
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By Month by Aww Account  
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Description	September Balance	September Budget	Variance
00012 Kentucky-American Water Co.			
926160 GROUP INS CAP (C & R)	.00	-8,326.00	8,326.00
926170 GROUP INS PRETAX CONTRIBUTIO	.00	-3,380.00	3,380.00
926200 OTHER WELFARE EXPENSES	250.36	10,050.00	-9,799.64
926220 ESOP CONTRIBUTIONS EXPENSE	5,602.09	5,045.00	557.09
926250 401-K CONTRIBUTIONS EXPENSE	7,149.06	8,000.00	-850.94
926280 401-K EXP CAP (C & R)	.00	-1,007.00	1,007.00
926360 OPEB EXP CAP (C & R)	-5,784.08	-5,082.00	-702.08
926400 PENSION PLAN EXPENSE	16,858.67	16,579.00	279.67
926910 PENSIONS CAP (C & R)	-2,024.51	-2,113.00	88.49
928100 AMORT EXP RATE PROCEEDING	32,119.99	12,748.00	19,371.99
928300 AMORT OTHER REGULATRY EXP	632.66	4,219.00	-3,586.34
930210 MISC GENERAL EXP-CURRENT	23,707.93	19,872.00	3,835.93
930260 MEALS & TRAVEL EXPENSES-TAXA	1,724.59	5,758.00	-4,033.41
930300 RESEARCH & DEV EXP	7,106.13	6,566.00	540.13
930600 TRANSPORTATION EXPENSES	16,984.46	20,461.00	-3,476.54
930880 MISC GEN EXP-COMPANY DUES	.00	110.00	-110.00
930890 MISC GEN EXP-OTHER	-42.71	218.00	-260.71
930980 MISC GEN EXP-TAXABLE CO. DUE	58.33	.00	58.33
931000 ADM & GENERAL RENTS	3,284.35	1,557.00	1,727.35
932100 OR MN A&G STRUC & IMP MAT	687.07	4,400.00	-3,712.93
932700 OR MN A&G MISC PROPTY MAT	107.55	1,590.00	-1,482.45
00012 Kentucky-American Water Co.	698,930.12	374,968.00	323,962.12

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Kentucky American Water Co.  
Actual vs Budget  
By Month by Aww Account  
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Description	October Balance	October Budget	Variance
00012 Kentucky-American Water Co.			
403000 DEPRECIATION EXPENSE	446,199.74	409,336.00	36,863.74
403100 DEPR EXPENSE-CONTR PROP	-45,086.35	.00	-45,086.35
404430 AMORT REG ASSET - AFUDC	2,144.00	2,144.00	.00
408030 OTHER GENERAL TAXES	.00	840.00	-840.00
408100 REAL & PERSON PROP TAXES	112,874.07	97,398.00	15,476.07
408110 GROSS INC & RECPTS TAXES	5,160.14	6,200.00	-1,039.86
408140 FEDERAL UNEMPLYMNT TXS	31.57	18.00	13.57
408150 FEDERAL UNEMPLYMNT TXS CR	.00	-542.00	542.00
408160 FICA	33,662.26	38,353.00	-4,690.74
408170 FICA CR	.00	-5,185.00	5,185.00
408180 STATE UNEMPLYMNT TXS	-26.18	23.00	-49.18
408190 STATE UNEMPLYMNT TXS CR	.00	-340.00	340.00
409100 SIT-CURRENT	103,002.00	70,661.00	32,341.00
409110 SIT-ADJUST PRIOR YEARS	-27,144.00	.00	-27,144.00
409150 FIT-CURRENT	389,973.00	275,044.00	114,929.00
409210 SIT-OTH INC & DED-REG	1,995.00	-380.00	2,375.00
409220 FIT-OTH INC & DED-REG	7,763.00	-1,478.00	9,241.00
410400 DEF SIT-REG ASSET/LIAB	-188.00	.00	-188.00
410600 DEF SIT-OTHER	29,125.00	36,785.00	-7,660.00
410700 DEF FIT-REG ASSET/LIAB	-8,491.00	.00	-8,491.00
410900 DEF FIT-OTHER	44,127.00	153,145.00	-109,018.00
410950 DEF FIT-CURRENT	137.00	.00	137.00
412210 ITC RESTORED- 3%	-879.00	-1,723.00	844.00
412220 ITC RESTORED- 4%	-725.00	-2,299.00	1,574.00
412230 ITC RESTORED-10%	-8,141.00	-5,747.00	-2,394.00
415100 M&J REVENUES-OUTSIDE	-7,048.25	-500.00	-6,548.25
416100 M&J EXPENSES-OUTSIDE	6,049.66	.00	6,049.66
419300 INT OTHER SECURITIES-OUT	-1,907.63	-767.00	-1,140.63
420100 AFUDC - EQUITY	-65,988.04	-77,597.00	11,608.96
420210 AFUDC - DEBT	-34,915.69	-41,153.00	6,237.31
425300 AMORT PREFERRED STOCK EXP	64.24	64.00	.24
426100 DONATIONS	11,085.00	1,000.00	10,085.00
426160 OTHER LOBBYING EXPENSES	4,053.25	4,200.00	-146.75
426200 OTHER INCOME DEDUCTIONS	2,811.88	285.00	2,526.88
426410 NON-OPER EMPLOYEE EXP	471.00	340.00	131.00
426420 NON-OPER EMPLOYEE EXP - TAXA	326.20	105.00	221.20
427100 INTEREST LTD-OUT-REG	432,741.67	432,742.00	-.33
428000 AMORT DEBT DISCOUNT & EXP	3,498.55	3,463.00	35.55
431100 INTEREST ON BANK DEBT	843.99	19,810.00	-18,966.01
431200 OTHER INTEREST EXPENSE	220.18	167.00	53.18
437100 DIV DEC PREF STR-OUTSIDE	45,156.50	45,157.00	-.50
461000 DOMESTIC SEWER SERV BILLED	-2,216.59	-1,348.00	-868.59
461100 RES SALES BILLED METERED	-1,668,647.38	-1,671,528.00	2,880.62
461110 RES SALES UNBILL METERED	-38,361.60	-34,810.00	-3,551.60
461130 DOMESTIC SEWER SERV UNBILLED	-179.94	.00	-179.94
461200 COM SALES BILLED METERED	-896,083.25	-949,424.00	53,340.75
461210 COM SALES UNBILL METERED	6,299.82	2,570.00	3,729.82
461300 IND SALES BILLED METERED	-146,610.22	-161,614.00	15,003.78
461310 IND SALES UNBILL METERED	-2,102.76	-11,137.00	9,034.24
461400 MISC SALES BILLED METERED	-21,706.33	-1,587.00	-20,119.33
462000 PRIV FIR PROT SER BILLED	-62,183.09	-59,592.00	-2,591.09
462110 INDUST WASTE SER UNBILL	-159.72	.00	-159.72
462210 INDUSTRIAL WASTE SERVICE	-508.33	-888.00	379.67
463000 PUB FIRE PROT SER BILLED	-142,104.15	-141,268.00	-836.15
464200 PUB AUTH SLS BILLED METRD	-317,009.24	-272,760.00	-44,249.24
464210 PUB AUTH SLS UNBILL METRD	4,212.74	-1,757.00	5,969.74
466000 SALES FOR RESALE BILLED	-117,690.03	-52,923.00	-64,767.03
466100 SALES FOR RESALE UNBILL	2,823.53	-2,654.00	5,477.53
471100 RECONNECTION CHARGES	-14,663.52	-11,400.00	-3,263.52
471200 OTHER MISC SERV REVENUES	-1,727.92	-1,200.00	-527.92
472000 RENTS FROM WATER PROPERTY	-4,495.00	-2,195.00	-2,300.00
474100 BILL & COLL SERV FOR OTH	-54,631.90	-54,247.00	-384.90
474300 MISCELLANEOUS	-45,773.37	-400.00	-45,373.37
600000 SS OPERATION SUPERV & ENG	.00	1,484.00	-1,484.00
602000 PURCHASED WATER	19,581.69	16,000.00	3,581.69
603100 MISCELLANEOUS SS EXPENSES	23.65	.00	23.65
613100 OR MN LAK RIV & OTH MAT	258.22	100.00	158.22
613120 AMORT DEF EXP LAK RIV & OTH	2,484.70	2,533.00	-48.30
617100 OR MN MISC WAT SS PLT MAT	578.91	600.00	-21.09
623110 POWER PURCH FOR PUMP ELEC	1,823.31	70,365.00	-68,541.69
623210 FUEL PURCH FOR PUMP OTHER	127,000.42	45,823.00	81,177.42



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Description	October Balance	October Budget	Variance
00012 Kentucky-American Water Co.			
626500 MISC PUMPING EXP ELECTRIC	458.05	700.00	-241.95
626600 MISC PUMPING EXP OTHER	327.50	.00	327.50
633200 OR MN PUMP EQPT MAT ELEC	107.98	200.00	-92.02
633300 OR MN PUMP EQPT MAT OTHER	2,324.48	1,050.00	1,274.48
640000 WT OPERATION SUPERV & ENG	30,447.39	31,708.00	-1,260.61
641100 GENERAL CHEMICALS	61,844.88	85,283.00	-23,438.12
642100 GENERAL WT LABOR	55,730.94	63,761.00	-8,030.06
642300 GENERAL WT EXPENSES	15,324.02	11,750.00	3,574.02
643100 MISC WT EXPENSES-CURRENT	15,650.80	24,265.00	-8,614.20
643300 WASTE DISPOSAL EXP (CUR)	3,448.77	3,000.00	448.77
643310 AMORT WASTE DISPOSAL EXP	1,747.20	.00	1,747.20
644000 WT RENTS	2,837.27	2,837.00	.27
650000 OR MN WT SUPR & ENG	8,268.37	11,860.00	-3,591.63
651100 OR MN WT STRUCT & IMP MAT	3,962.58	1,350.00	2,612.58
651120 AMORT DEF EXP WT STRUCT	16,463.43	15,018.00	1,445.43
652100 OR MN GENERAL WT EQPT MAT	1,029.79	2,570.00	-1,540.21
660000 T&D OPERATION SUPER & ENG	23,558.54	12,643.00	10,915.54
661200 STORAGE FACILITIES LABOR	45.54	.00	45.54
662100 T&D LINES EXPENSE	1,589.27	20.00	1,569.27
662200 T&D LINES LABOR	55,228.45	47,405.00	7,823.45
665100 MAPS AND RECORDS EXPENSES	.00	400.00	-400.00
665200 MAPS AND RECORDS LABOR	1,186.29	.00	1,186.29
665300 MISC T&D EXPENSES-CURRENT	25,226.87	19,408.00	5,818.87
666000 T&D RENTS	1,801.97	2,253.00	-451.03
667100 MISC SEWER T & D EXP	1,889.75	290.00	1,599.75
670000 OR MN T&D SUPR & ENG	9,090.31	67,216.00	-58,125.69
671100 OR MN T&D STRUCT & IMP-MAT	826.75	200.00	626.75
671200 OR MN T&D STRUCT & IMP-LAB	348.30	.00	348.30
672120 AMORT DEF EXP RES & STAND	7,709.55	9,815.00	-2,105.45
673100 OR MN T&D MAINS MAT	4,192.26	2,278.00	1,914.26
673200 OR MN T&D MAINS LAB	18,631.31	.00	18,631.31
675100 OR MN SERVICES MAT	.00	95.00	-95.00
675200 OR MN SERVICES LAB	9,829.73	.00	9,829.73
676100 OR MN METERS MAT	.00	1,500.00	-1,500.00
676200 OR MN METERS LAB	1,338.93	.00	1,338.93
676400 OR MN METER INSTALL LAB	10,958.86	.00	10,958.86
677100 OR MN HYDRANTS MAT	.00	100.00	-100.00
677200 OR MN HYDRANTS LAB	3,731.47	.00	3,731.47
678100 OR MN OTHER T&D PLANT MAT	48,830.10	35,940.00	12,890.10
678200 OR MN OTHER T&D PLANT LAB	1,236.15	.00	1,236.15
901000 CUSTOMER ACCOUNT SUPRVSN	19,489.38	22,031.00	-2,541.62
902200 METER READING LABOR	32,407.40	42,334.00	-9,926.60
903100 CONTRACT & ORDERS EXPENS	1,855.40	950.00	905.40
903200 CONTRACTS & ORDERS LABOR	48,970.78	45,762.00	3,208.78
903300 COLLECTING EXPENSES	21,446.25	10,000.00	11,446.25
903520 BILLING & ACCTNG OTH EXP	24,379.13	29,880.00	-5,500.87
903521 CUST ACCTG-BILLING/TELEPHONE	4,660.44	2,950.00	1,710.44
903523 CUST ACCTG-BILLING/POSTAGE	24,884.61	24,230.00	654.61
904000 UNCOLLECTIBLE ACCOUNTS	14,441.58	16,738.00	-2,296.42
905100 MISC CUST ACCTNG EXPENSES	3,889.03	5,436.00	-1,546.97
920000 ADM & GENERAL SALARIES	79,575.98	108,658.00	-29,082.02
920200 SALARIES OFFICERS	42,920.08	.00	42,920.08
920500 INCENTIVE PLAN EXPENSE	7,792.50	.00	7,792.50
920520 INCENTIVE PLAN EXP OFFICERS	1,852.66	8,026.00	-6,173.34
921100 EXPENSES OF EMPLOYEES	4,130.96	13,667.00	-9,536.04
921110 DUES FOR CLUBS-TAXABLE	.00	60.00	-60.00
921140 EXP OF OFFICERS&EMPS MSTR AC	.00	15.00	-15.00
921200 MISC OFFICE EXPENSES	11,672.88	15,034.00	-3,361.12
921210 MISC OFFICE EXP TEL	6,301.90	5,800.00	501.90
921220 MISC OFFICE EXP SUP	9,055.75	5,710.00	3,345.75
921240 SUBSCRIPTIONS	495.87	520.00	-24.13
921250 OFFICE BUILDING OPERATION	1,665.69	800.00	865.69
923100 SERVICE COMPANY CHARGES	35,828.06	44,401.00	-8,572.94
923200 AUDITING SERVICES	2,572.00	2,546.00	26.00
923300 LEGAL SERVICES	4,492.23	3,500.00	992.23
923500 OTHER SERVICES-CURRENT	35,615.36	19,472.00	16,143.36
924000 PROPERTY INSURANCE	3,989.47	3,147.00	842.47
925110 WORKMENS COMP PREMIUM EXP	3,435.49	4,532.00	-1,096.51
925300 INJURIES & DAMAGES EXP	579.00	330.00	249.00
925400 GENERAL LIABILITY	14,093.58	11,158.00	2,935.58
926100 ACCRUED OPEB EXPENSE	48,165.75	39,873.00	8,292.75

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Description	October Balance	October Budget	Variance
00012 Kentucky-American Water Co.			
926110 GROUP INSURANCE PREM EXP	60,853.05	65,324.00	-4,470.95
926150 GROUP INS REIMB PREM	-3,600.22	-1,589.00	-2,011.22
926160 GROUP INS CAP (C & R)	.00	-7,925.00	7,925.00
926170 GROUP INS PRETAX CONTRIBUTIO	.00	-3,380.00	3,380.00
926200 OTHER WELFARE EXPENSES	6,330.92	7,900.00	-1,569.08
926220 ESOP CONTRIBUTIONS EXPENSE	-7,208.15	5,045.00	-12,253.15
926250 401-K CONTRIBUTIONS EXPENSE	6,835.32	8,000.00	-1,164.68
926280 401-K EXP CAP (C & R)	.00	-959.00	959.00
926360 OPEB EXP CAP (C & R)	-5,790.12	-4,837.00	-953.12
926400 PENSION PLAN EXPENSE	16,858.67	16,579.00	279.67
926910 PENSIONS CAP (C & R)	-2,026.68	-2,011.00	-15.68
928300 AMORT OTHER REGULATRY EXP	632.66	633.00	-.34
930210 MISC GENERAL EXP-CURRENT	38,831.54	16,237.00	22,594.54
930260 MEALS & TRAVEL EXPENSES-TAXA	2,859.23	1,832.00	1,027.23
930300 RESEARCH & DEV EXP	2,980.06	6,566.00	-3,585.94
930600 TRANSPORTATION EXPENSES	24,648.69	20,461.00	4,187.69
930850 MISC GEN EXP-DIRECTORS FEES	9,080.08	6,000.00	3,080.08
930890 MISC GEN EXP-OTHER	26,945.46	3,068.00	23,877.46
930900 TAX PENALTY	1,812.84	.00	1,812.84
930980 MISC GEN EXP-TAXABLE CO. DUE	258.33	.00	258.33
931000 ADM & GENERAL RENTS	1,335.56	1,873.00	-537.44
932100 OR MN A&G STRUC & IMP MAT	4,217.55	8,000.00	-3,782.45
932700 OR MN A&G MISC PROPTY MAT	1,729.60	1,490.00	239.60
00012 Kentucky-American Water Co.	-743,324.14	-742,906.00	-418.14

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Description	November Balance	November Budget	Variance
00012 Kentucky-American Water Co.			
403000 DEPRECIATION EXPENSE	470,275.86	419,736.00	50,539.86
403100 DEPR EXPENSE-CONTR PROP	-59,050.37	.00	-59,050.37
404430 AMORT REG ASSET - AFUDC	2,144.00	2,144.00	.00
408030 OTHER GENERAL TAXES	.00	840.00	-840.00
408100 REAL & PERSON PROP TAXES	94,603.88	97,398.00	-2,794.12
408110 GROSS INC & RECPTS TAXES	5,160.16	6,200.00	-1,039.84
408140 FEDERAL UNEMPLYMNT TXS	76.66	14.00	62.66
408150 FEDERAL UNEMPLYMNT TXS CR	.00	-560.00	560.00
408160 FICA	36,151.33	40,368.00	-4,216.67
408170 FICA CR	.00	-5,366.00	5,366.00
408180 STATE UNEMPLYMNT TXS	38.41	12.00	26.41
408190 STATE UNEMPLYMNT TXS CR	.00	-351.00	351.00
409100 SIT-CURRENT	-23,722.00	37,971.00	-61,693.00
409150 FIT-CURRENT	-69,563.00	147,799.00	-217,362.00
409210 SIT-OTH INC & DED-REG	61.00	-340.00	401.00
409220 FIT-OTH INC & DED-REG	237.00	-1,322.00	1,559.00
410400 DEF SIT-REG ASSET/LIAB	-122.00	.00	-122.00
410600 DEF SIT-OTHER	56,960.00	31,925.00	25,035.00
410700 DEF FIT-REG ASSET/LIAB	-5,516.00	.00	-5,516.00
410900 DEF FIT-OTHER	190,806.00	130,530.00	60,276.00
410950 DEF FIT-CURRENT	82.00	.00	82.00
412210 ITC RESTORED- 3%	-571.00	-1,083.00	512.00
412220 ITC RESTORED- 4%	-471.00	-1,445.00	974.00
412230 ITC RESTORED-10%	-5,289.00	-3,612.00	-1,677.00
415100 M&J REVENUES-OUTSIDE	.00	-500.00	500.00
419300 INT OTHER SECURITIES-OUT	-1,739.18	-767.00	-972.18
420100 AFUDC - EQUITY	-64,976.19	-81,714.00	16,737.81
420210 AFUDC - DEBT	-34,390.13	-43,337.00	8,946.87
425300 AMORT PREFERRED STOCK EXP	64.24	64.00	.24
426100 DONATIONS	5,171.50	1,000.00	4,171.50
426160 OTHER LOBBYING EXPENSES	4,141.85	4,200.00	-58.15
426200 OTHER INCOME DEDUCTIONS	22,031.79	.00	22,031.79
426410 NON-OPER EMPLOYEE EXP	242.34	140.00	102.34
426420 NON-OPER EMPLOYEE EXP - TAXA	738.46	105.00	633.46
427100 INTEREST LTD-OUT-REG	432,741.65	432,742.00	-.35
428000 AMORT DEBT DISCOUNT & EXP	3,498.55	3,463.00	35.55
431100 INTEREST ON BANK DEBT	2,306.81	21,134.00	-18,827.19
431200 OTHER INTEREST EXPENSE	210.66	167.00	43.66
437100 DIV DEC PREF STK-OUTSIDE	45,156.50	45,156.00	.50
461000 DOMESTIC SEWER SERV BILLED	-2,111.62	-1,344.00	-767.62
461100 RES SALES BILLED METERED	-1,522,484.74	-1,596,832.00	74,347.26
461110 RES SALES UNBILL METERED	136,737.27	104,952.00	31,785.27
461130 DOMESTIC SEWER SERV UNBILLED	-99.03	.00	-99.03
461200 COM SALES BILLED METERED	-806,819.02	-874,130.00	67,310.98
461210 COM SALES UNBILL METERED	109,694.21	90,159.00	19,535.21
461300 IND SALES BILLED METERED	-125,717.83	-162,116.00	36,398.17
461310 IND SALES UNBILL METERED	34,967.98	27,157.00	7,810.98
461400 MISC SALES BILLED METERED	-2,923.93	-1,494.00	-1,429.93
462000 PRIV FIR PROT SER BILLED	-64,246.66	-59,715.00	-4,531.66
462110 INDUST WASTE SER UNBILL	-18.86	.00	-18.86
462210 INDUSTRIAL WASTE SERVICE	-478.94	-777.00	298.06
463000 PUB FIRE PROT SER BILLED	-142,540.94	-141,388.00	-1,152.94
464200 PUB AUTH SLS BILLED METRD	-247,762.98	-252,200.00	4,437.02
464210 PUB AUTH SLS UNBILL METRD	28,545.44	21,201.00	7,344.44
466000 SALES FOR RESALE BILLED	-78,806.90	-51,583.00	-27,223.90
466100 SALES FOR RESALE UNBILL	10,959.63	4,383.00	6,576.63
471100 RECONNECTION CHARGES	-6,142.52	-11,400.00	5,257.48
471200 OTHER MISC SERV REVENUES	-850.72	-1,200.00	349.28
472000 RENTS FROM WATER PROPERTY	-4,495.00	-2,195.00	-2,300.00
474100 BILL & COLL SERV FOR OTH	-54,457.85	-54,331.00	-126.85
474300 MISCELLANEOUS	-438.48	-400.00	-38.48
600000 SS OPERATION SUPERV & ENG	.00	1,554.00	-1,554.00
602000 PURCHASED WATER	19,403.22	15,738.00	3,665.22
603100 MISCELLANEOUS SS EXPENSES	216.40	.00	216.40
613100 OR MN LAK RIV & OTH MAT	.00	300.00	-300.00
613120 AMORT DEF EXP LAK RIV & OTH	2,484.70	2,533.00	-48.30
617100 OR MN MISC WAT SS PLT MAT	357.29	1,000.00	-642.71
623110 POWER PURCH FOR PUMP ELEC	5,756.05	68,462.00	-62,705.95
623210 FUEL PURCH FOR PUMP OTHER	113,090.81	41,990.00	71,100.81
626500 MISC PUMPING EXP ELECTRIC	567.92	700.00	-132.08
626600 MISC PUMPING EXP OTHER	472.50	.00	472.50

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RATES02  
ACTVSBUD1

Kentucky American Water Co.  
Actual vs Budget  
By Month by Aww Account  
As of November 30, 1999

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Description	November Balance	November Budget	Variance
00012 Kentucky-American Water Co.			
633200 OR MN PUMP EQPT MAT ELEC	13.91	800.00	-786.09
633300 OR MN PUMP EQPT MAT OTHER	745.72	850.00	-104.28
640000 WT OPERATION SUPERV & ENG	35,430.87	33,043.00	2,387.87
641100 GENERAL CHEMICALS	56,933.64	68,656.00	-11,722.36
642100 GENERAL WT LABOR	72,568.04	73,760.00	-1,191.96
642300 GENERAL WT EXPENSES	10,389.94	11,415.00	-1,025.06
643100 MISC WT EXPENSES-CURRENT	18,794.14	21,410.00	-2,615.86
643300 WASTE DISPOSAL EXP (CUR)	2,960.17	4,000.00	-1,039.83
643310 AMORT WASTE DISPOSAL EXP	126.03	.00	126.03
644000 WT RENTS	2,837.27	2,837.00	.27
650000 OR MN WT SUPR & ENG	8,096.13	12,577.00	-4,480.87
651100 OR MN WT STRUCT & IMP MAT	6,426.20	850.00	5,576.20
651120 AMORT DEF EXP WT STRUCT	16,463.43	15,018.00	1,445.43
652100 OR MN GENERAL WT EQPT MAT	3,230.87	2,070.00	1,160.87
660000 T&D OPERATION SUPER & ENG	25,423.88	13,072.00	12,351.88
662100 T&D LINES EXPENSE	2,244.91	20.00	2,224.91
662200 T&D LINES LABOR	60,947.18	49,031.00	11,916.18
665100 MAPS AND RECORDS EXPENSES	464.26	400.00	64.26
665200 MAPS AND RECORDS LABOR	1,380.04	.00	1,380.04
665300 MISC T&D EXPENSES-CURRENT	20,523.57	16,698.00	3,825.57
666000 T&D RENTS	2,091.11	2,058.00	33.11
667100 MISC SEWER T & D EXP	566.08	290.00	276.08
670000 OR MN T&D SUPR & ENG	10,938.33	72,862.00	-61,923.67
671100 OR MN T&D STRUCT & IMP-MAT	.00	200.00	-200.00
671200 OR MN T&D STRUCT & IMP-LAB	188.56	.00	188.56
672120 AMORT DEF EXP RES & STAND	7,709.55	9,815.00	-2,105.45
673100 OR MN T&D MAINS MAT	6,846.84	4,065.00	2,781.84
673200 OR MN T&D MAINS LAB	14,404.60	.00	14,404.60
675100 OR MN SERVICES MAT	.00	101.00	-101.00
675200 OR MN SERVICES LAB	9,525.18	.00	9,525.18
676100 OR MN METERS MAT	.00	750.00	-750.00
676200 OR MN METERS LAB	931.70	.00	931.70
676400 OR MN METER INSTALL LAB	11,951.91	.00	11,951.91
677200 OR MN HYDRANTS LAB	4,244.18	.00	4,244.18
678100 OR MN OTHER T&D PLANT MAT	93,093.82	25,350.00	67,743.82
678200 OR MN OTHER T&D PLANT LAB	1,293.44	.00	1,293.44
901000 CUSTOMER ACCOUNT SUPRVSN	21,388.71	23,035.00	-1,646.29
902200 METER READING LABOR	33,414.21	45,559.00	-12,144.79
903100 CONTRACT & ORDERS EXPENS	1,896.12	900.00	996.12
903200 CONTRACTS & ORDERS LABOR	55,601.66	48,471.00	7,130.66
903300 COLLECTING EXPENSES	25,125.83	10,000.00	15,125.83
903520 BILLING & ACCTNG OTH EXP	16,547.52	28,500.00	-11,952.48
903521 CUST ACCTG-BILLING/TELEPHONE	4,096.45	2,950.00	1,146.45
903523 CUST ACCTG-BILLING/POSTAGE	26,809.31	24,230.00	2,579.31
904000 UNCOLLECTIBLE ACCOUNTS	14,163.93	19,114.00	-4,950.07
905100 MISC CUST ACCTNG EXPENSES	4,275.46	7,066.00	-2,790.54
920000 ADM & GENERAL SALARIES	86,185.82	113,980.00	-27,794.18
920200 SALARIES OFFICERS	45,438.74	.00	45,438.74
920500 INCENTIVE PLAN EXPENSE	7,792.50	.00	7,792.50
920520 INCENTIVE PLAN EXP OFFICERS	1,852.66	8,026.00	-6,173.34
921100 EXPENSES OF EMPLOYEES	6,837.18	10,845.00	-4,007.82
921110 DUES FOR CLUBS-TAXABLE	.00	60.00	-60.00
921140 EXP OF OFFICERS&EMPS MSTR AC	.00	8.00	-8.00
921200 MISC OFFICE EXPENSES	9,408.23	14,644.00	-5,235.77
921210 MISC OFFICE EXP TEL	5,895.65	5,800.00	95.65
921220 MISC OFFICE EXP SUP	7,624.80	6,360.00	1,264.80
921240 SUBSCRIPTIONS	269.98	916.00	-646.02
921250 OFFICE BUILDING OPERATION	229.10	1,350.00	-1,120.90
923100 SERVICE COMPANY CHARGES	37,945.68	44,401.00	-6,455.32
923200 AUDITING SERVICES	2,416.00	2,546.00	-130.00
923300 LEGAL SERVICES	6,745.40	3,500.00	3,245.40
923500 OTHER SERVICES-CURRENT	28,168.12	10,372.00	17,796.12
924000 PROPERTY INSURANCE	3,989.47	3,147.00	842.47
925110 WORKMENS COMP PREMIUM EXP	3,454.63	4,511.00	-1,056.37
925300 INJURIES & DAMAGES EXP	-1,737.84	330.00	-2,067.84
925400 GENERAL LIABILITY	14,093.58	11,158.00	2,935.58
926100 ACCRUED OPEB EXPENSE	48,165.75	39,874.00	8,291.75
926110 GROUP INSURANCE PREM EXP	116,125.85	65,325.00	50,800.85
926150 GROUP INS REIMB PREM	-3,406.79	-1,589.00	-1,817.79
926160 GROUP INS CAP (C & R)	.00	-8,200.00	8,200.00
926170 GROUP INS PRETAX CONTRIBUTIO	.00	-3,380.00	3,380.00

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 ACTVSBUD1

Kentucky American Water Co.  
 Actual vs Budget  
 By Month by Aww Account  
 As of November 30, 1999

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Description	November Balance	November Budget	Variance
00012 Kentucky-American Water Co.			
926200 OTHER WELFARE EXPENSES	13,327.68	7,555.00	5,772.68
926220 ESOP CONTRIBUTIONS EXPENSE	5,602.09	5,045.00	557.09
926250 401-K CONTRIBUTIONS EXPENSE	7,165.88	8,000.00	-834.12
926280 401-K EXP CAP (C & R)	.00	-991.00	991.00
926360 OPEB EXP CAP (C & R)	-5,642.21	-5,005.00	-637.21
926400 PENSION PLAN EXPENSE	16,858.67	16,579.00	279.67
926910 PENSIONS CAP (C & R)	-1,974.85	-2,081.00	106.15
928300 AMORT OTHER REGULATRY EXP	632.66	633.00	-.34
930210 MISC GENERAL EXP-CURRENT	51,335.61	16,157.00	35,178.61
930260 MEALS & TRAVEL EXPENSES-TAXA	1,324.10	1,738.00	-413.90
930300 RESEARCH & DEV EXP	2,453.50	6,566.00	-4,112.50
930600 TRANSPORTATION EXPENSES	19,824.97	20,461.00	-636.03
930850 MISC GEN EXP-DIRECTORS FEES	1,340.63	13,000.00	-11,659.37
930880 MISC GEN EXP-COMPANY DUES	5,636.00	180.00	5,456.00
930890 MISC GEN EXP-OTHER	29,515.74	218.00	29,297.74
930900 TAX PENALTY	1,373.04	.00	1,373.04
930980 MISC GEN EXP-TAXABLE CO. DUE	58.33	.00	58.33
931000 ADM & GENERAL RENTS	2,190.77	2,283.00	-92.23
932100 OR MN A&G STRUC & IMP MAT	1,677.34	4,100.00	-2,422.66
932700 OR MN A&G MISC PROPTY MAT	446.67	1,210.00	-763.33
00012 Kentucky-American Water Co.	-195,905.99	-466,810.00	270,904.01

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RATES02  
ACTVSBUD1

Kentucky American Water Co.  
Actual vs Budget  
By Month by Aww Account  
As of December 31, 1999

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Description	December Balance	December Budget	Variance
00012 Kentucky-American Water Co.			
403000 DEPRECIATION EXPENSE	492,365.60	448,854.00	43,511.60
403100 DEPR EXPENSE-CONTR PROP	-56,493.03	.00	-56,493.03
404430 AMORT REG ASSET - AFUDC	2,144.00	12,265.00	-10,121.00
408030 OTHER GENERAL TAXES	.00	840.00	-840.00
408100 REAL & PERSON PROP TAXES	97,538.32	97,398.00	140.32
408110 GROSS INC & RECPTS TAXES	5,160.16	6,200.00	-1,039.84
408140 FEDERAL UNEMPLYMNT TXS	1,631.74	.00	1,631.74
408150 FEDERAL UNEMPLYMNT TXS CR	1.15	-600.00	601.15
408160 FICA	38,879.69	42,503.00	-3,623.31
408170 FICA CR	.00	-5,739.00	5,739.00
408180 STATE UNEMPLYMNT TXS	734.59	14.00	720.59
408190 STATE UNEMPLYMNT TXS CR	.51	-374.00	374.51
409100 SIT-CURRENT	15,948.00	46,182.00	-30,234.00
409150 FIT-CURRENT	60,655.00	179,760.00	-119,105.00
409210 SIT-OTH INC & DED-REG	-5,797.00	-364.00	-5,433.00
409220 FIT-OTH INC & DED-REG	-22,563.00	-1,417.00	-21,146.00
410400 DEF SIT-REG ASSET/LIAB	-111.00	.00	-111.00
410600 DEF SIT-OTHER	38,032.00	18,132.00	19,900.00
410700 DEF FIT-REG ASSET/LIAB	-5,069.00	.00	-5,069.00
410900 DEF FIT-OTHER	148,562.00	76,291.00	72,271.00
410950 DEF FIT-CURRENT	893.00	.00	893.00
412210 ITC RESTORED- 3%	-525.00	-987.00	462.00
412220 ITC RESTORED- 4%	-433.00	-1,317.00	884.00
412230 ITC RESTORED-10%	-4,862.00	-3,293.00	-1,569.00
415100 M&J REVENUES-OUTSIDE	914.95	-500.00	1,414.95
419300 INT OTHER SECURITIES-OUT	-1,474.24	-767.00	-707.24
420100 AFUDC - EQUITY	-61,398.29	-72,151.00	10,752.71
420210 AFUDC - DEBT	-32,498.88	-38,265.00	5,766.12
422000 GAINS-LOSSES DISP PROP	-5,353.44	.00	-5,353.44
425300 AMORT PREFERRED STOCK EXP	64.24	65.00	-.76
426100 DONATIONS	20,600.00	1,000.00	19,600.00
426160 OTHER LOBBYING EXPENSES	4,312.25	4,200.00	112.25
426200 OTHER INCOME DEDUCTIONS	19,942.30	85.00	19,857.30
426410 NON-OPER EMPLOYEE EXP	735.92	350.00	385.92
426420 NON-OPER EMPLOYEE EXP - TAXA	35.92	105.00	-69.08
427100 INTEREST LTD-OUT-REG	432,741.68	432,742.00	-.32
428000 AMORT DEBT DISCOUNT & EXP	3,498.55	3,463.00	35.55
431100 INTEREST ON BANK DEBT	21,126.14	31,368.00	-10,241.86
431200 OTHER INTEREST EXPENSE	227.46	167.00	60.46
437100 DIV DEC PREF STK-OUTSIDE	45,156.50	45,156.00	.50
438200 DIV DEC COMMON STK - IN	1,927,890.93	1,702,020.00	225,870.93
461000 DOMESTIC SEWER SERV BILLED	-1,981.59	-1,302.00	-679.59
461100 RES SALES BILLED METERED	-1,508,905.27	-1,549,371.00	40,465.73
461110 RES SALES UNBILL METERED	-38,305.42	37,247.00	-75,552.42
461130 DOMESTIC SEWER SERV UNBILLED	75.93	.00	75.93
461200 COM SALES BILLED METERED	-753,837.92	-808,185.00	54,347.08
461210 COM SALES UNBILL METERED	-38,208.96	1,845.00	-40,053.96
461300 IND SALES BILLED METERED	-119,432.59	-138,100.00	18,667.41
461310 IND SALES UNBILL METERED	13,074.43	12,601.00	473.43
461400 MISC SALES BILLED METERED	-3,999.26	.00	-3,999.26
462000 PRIV FIR PROT SER BILLED	-63,758.62	-62,716.00	-1,042.62
462110 INDUST WASTE SER UNBILL	-88.08	.00	-88.08
462210 INDUSTRIAL WASTE SERVICE	-593.05	-646.00	52.95
463000 PUB FIRE PROT SER BILLED	-142,385.51	-148,385.00	5,999.49
464200 PUB AUTH SLS BILLED METRD	-212,111.02	-236,981.00	24,869.98
464210 PUB AUTH SLS UNBILL METRD	930.66	5,814.00	-4,883.34
466000 SALES FOR RESALE BILLED	-70,656.79	-45,561.00	-25,095.79
466100 SALES FOR RESALE UNBILL	-10,721.25	-3,605.00	-7,116.25
471100 RECONNECTION CHARGES	-15,593.76	-11,400.00	-4,193.76
471200 OTHER MISC SERV REVENUES	-1,521.40	-1,200.00	-321.40
472000 RENTS FROM WATER PROPERTY	-4,495.00	-2,195.00	-2,300.00
474100 BILL & COLL SERV FOR OTH	-54,634.46	-54,149.00	-485.46
474300 MISCELLANEOUS	-428.73	-400.00	-28.73
600000 SS OPERATION SUPERV & ENG	.00	1,626.00	-1,626.00
602000 PURCHASED WATER	35,791.27	12,745.00	23,046.27
603100 MISCELLANEOUS SS EXPENSES	7.76	.00	7.76
613100 OR MN LAK RIV & OTH MAT	22.70	100.00	-77.30
613120 AMORT DEF EXP LAK RIV & OTH	2,484.70	2,533.00	-48.30
617100 OR MN MISC WAT SS PLT MAT	267.23	100.00	167.23
623110 POWER PURCH FOR PUMP ELEC	1,900.11	66,334.00	-64,433.89
623210 FUEL PURCH FOR PUMP OTHER	100,454.78	40,305.00	60,149.78

83410  
RATES02  
ACTVSBU1

Kentucky American Water Co.  
Actual vs Budget  
By Month by Aww Account  
As of December 31, 1999

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Description	December Balance	December Budget	Variance
00012 Kentucky-American Water Co.			
624500 PUMPING EXPENSES ELECTRIC	263.64	.00	263.64
626500 MISC PUMPING EXP ELECTRIC	686.60	700.00	-13.40
626600 MISC PUMPING EXP OTHER	43.13	.00	43.13
633200 OR MN PUMP EQPT MAT ELEC	21,901.50	500.00	21,401.50
633300 OR MN PUMP EQPT MAT OTHER	571.07	250.00	321.07
640000 WT OPERATION SUPERV & ENG	35,656.09	34,837.00	819.09
641100 GENERAL CHEMICALS	77,770.71	73,324.00	4,446.71
642100 GENERAL WT LABOR	72,111.53	80,044.00	-7,932.47
642300 GENERAL WT EXPENSES	15,019.73	12,390.00	2,629.73
643100 MISC WT EXPENSES-CURRENT	31,959.25	22,820.00	9,139.25
643300 WASTE DISPOSAL EXP (CUR)	3,930.66	4,400.00	-469.34
643310 AMORT WASTE DISPOSAL EXP	6,000.00	8,750.00	-2,750.00
644000 WT RENTS	4,091.44	2,837.00	1,254.44
650000 OR MN WT SUPR & ENG	7,189.28	13,476.00	-6,286.72
651100 OR MN WT STRUCT & IMP MAT	2,676.94	1,700.00	976.94
651120 AMORT DEF EXP WT STRUCT	16,463.43	17,240.00	-776.57
652100 OR MN GENERAL WT EQPT MAT	2,183.51	1,870.00	313.51
660000 T&D OPERATION SUPER & ENG	33,866.97	14,214.00	19,652.97
662100 T&D LINES EXPENSE	24,251.71	20.00	24,231.71
662200 T&D LINES LABOR	65,086.05	55,662.00	9,424.05
665100 MAPS AND RECORDS EXPENSES	516.99	400.00	116.99
665200 MAPS AND RECORDS LABOR	2,000.86	.00	2,000.86
665300 MISC T&D EXPENSES-CURRENT	18,087.50	17,508.00	579.50
666000 T&D RENTS	3,801.39	3,208.00	593.39
667100 MISC SEWER T & D EXP	124.37	750.00	-625.63
670000 OR MN T&D SUPR & ENG	9,576.24	74,146.00	-64,569.76
671100 OR MN T&D STRUCT & IMP-MAT	146.49	200.00	-53.51
671200 OR MN T&D STRUCT & IMP-LAB	292.75	.00	292.75
672120 AMORT DEF EXP RES & STAND	7,709.55	12,570.00	-4,860.45
673100 OR MN T&D MAINS MAT	7,447.18	2,283.00	5,164.18
673200 OR MN T&D MAINS LAB	25,379.00	.00	25,379.00
675100 OR MN SERVICES MAT	.00	103.00	-103.00
675200 OR MN SERVICES LAB	9,678.93	.00	9,678.93
676100 OR MN METERS MAT	7,341.25	750.00	6,591.25
676200 OR MN METERS LAB	1,355.20	.00	1,355.20
676400 OR MN METER INSTALL LAB	11,575.17	.00	11,575.17
677200 OR MN HYDRANTS LAB	4,490.50	.00	4,490.50
678100 OR MN OTHER T&D PLANT MAT	41,317.87	24,306.00	17,011.87
678200 OR MN OTHER T&D PLANT LAB	1,025.02	.00	1,025.02
901000 CUSTOMER ACCOUNT SUPRVSN	21,502.99	24,011.00	-2,508.01
902200 METER READING LABOR	32,277.98	49,906.00	-17,628.02
903100 CONTRACT & ORDERS EXPENS	692.71	900.00	-207.29
903200 CONTRACTS & ORDERS LABOR	61,477.51	52,091.00	9,386.51
903300 COLLECTING EXPENSES	-14,300.91	10,000.00	-24,300.91
903520 BILLING & ACTING OTH EXP	42,192.72	28,850.00	13,342.72
903521 CUST ACCTG-BILLING/TELEPHONE	4,833.89	2,950.00	1,883.89
903523 CUST ACCTG-BILLING/POSTAGE	26,433.72	24,230.00	2,203.72
904000 UNCOLLECTIBLE ACCOUNTS	7,620.89	18,308.00	-10,687.11
905100 MISC CUST ACCTG EXPENSES	6,823.15	8,119.00	-1,295.85
920000 ADM & GENERAL SALARIES	99,409.43	119,913.00	-20,503.57
920200 SALARIES OFFICERS	48,599.64	.00	48,599.64
920500 INCENTIVE PLAN EXPENSE	24,626.50	.00	24,626.50
920520 INCENTIVE PLAN EXP OFFICERS	-7,051.10	8,026.00	-15,077.10
921100 EXPENSES OF EMPLOYEES	6,204.09	9,295.00	-3,090.91
921110 DUES FOR CLUBS-TAXABLE	.00	60.00	-60.00
921200 MISC OFFICE EXPENSES	11,922.41	14,338.00	-2,415.59
921210 MISC OFFICE EXP TEL	6,602.88	5,800.00	802.88
921220 MISC OFFICE EXP SUP	6,972.55	5,540.00	1,432.55
921240 SUBSCRIPTIONS	1,290.98	771.00	519.98
921250 OFFICE BUILDING OPERATION	2,734.98	1,780.00	954.98
923100 SERVICE COMPANY CHARGES	46,165.16	44,401.00	1,764.16
923200 AUDITING SERVICES	1,622.00	2,546.00	-924.00
923300 LEGAL SERVICES	7,064.38	3,500.00	3,564.38
923500 OTHER SERVICES-CURRENT	25,111.73	8,882.00	16,229.73
924000 PROPERTY INSURANCE	3,996.94	3,147.00	849.94
925110 WORKMENS COMP PREMIUM EXP	1,670.70	4,466.00	-2,795.30
925300 INJURIES & DAMAGES EXP	1,559.87	330.00	1,229.87
925400 GENERAL LIABILITY	15,567.93	11,158.00	4,409.93
926100 ACCRUED OPEB EXPENSE	48,165.75	39,874.00	8,291.75
926110 GROUP INSURANCE PREM EXP	73,260.52	65,325.00	7,935.52
926150 GROUP INS REIMB PREM	-1,179.68	-1,589.00	409.32

83410  
 RATES02  
 ACTVSBUD1

Kentucky American Water Co.  
 Actual vs Budget  
 By Month by Aww Account  
 As of December 31, 1999

3  
 07/23/04  
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Description	December Balance	December Budget	Variance
00012 Kentucky-American Water Co.			
926160 GROUP INS CAP (C & R)	.00	-8,772.00	8,772.00
926170 GROUP INS PRETAX CONTRIBUTIO	.00	-3,380.00	3,380.00
926200 OTHER WELFARE EXPENSES	16,321.60	7,075.00	9,246.60
926220 ESOP CONTRIBUTIONS EXPENSE	5,602.09	5,045.00	557.09
926250 401-K CONTRIBUTIONS EXPENSE	7,656.35	8,000.00	-343.65
926280 401-K EXP CAP (C & R)	.00	-1,061.00	1,061.00
926360 OPEB EXP CAP (C & R)	-5,061.23	-5,354.00	292.77
926400 PENSION PLAN EXPENSE	16,858.67	16,579.00	279.67
926910 PENSIONS CAP (C & R)	-1,771.56	-2,227.00	455.44
928100 AMORT EXP RATE PROCEEDING	.00	6,292.00	-6,292.00
928300 AMORT OTHER REGULATRY EXP	632.66	1,939.00	-1,306.34
930210 MISC GENERAL EXP-CURRENT	46,395.48	22,310.00	24,085.48
930260 MEALS & TRAVEL EXPENSES-TAXA	1,337.28	1,313.00	24.28
930300 RESEARCH & DEV EXP	6,195.15	6,566.00	-370.85
930600 TRANSPORTATION EXPENSES	25,496.00	20,461.00	5,035.00
930850 MISC GEN EXP-DIRECTORS FEES	3,667.52	.00	3,667.52
930880 MISC GEN EXP-COMPANY DUES	167.00	4,998.00	-4,831.00
930890 MISC GEN EXP-OTHER	15,504.12	600.00	14,904.12
930980 MISC GEN EXP-TAXABLE CO. DUE	73.33	.00	73.33
931000 ADM & GENERAL RENTS	1,969.62	2,283.00	-313.38
932100 OR MN A&G STRUC & IMP MAT	799.88	4,100.00	-3,300.12
932700 OR MN A&G MISC PROPTY MAT	4,699.88	1,090.00	3,609.88
00012 Kentucky-American Water Co.	1,630,571.26	1,276,483.00	354,088.26







Kentucky-American Water Company  
Case No. 2004-00103  
Response to AGKYDR2 #1

AWW	DESC	2000 January Actual	2000 January Budget	Variance	2000 February Actual	2000 February Budget	Variance	2000 March Actual	2000 March Budget	Variance
930880	MISC GEN EXP-COMPANY DUES	147.00	272.00	(125.00)	77.00	210.00	(133.00)	152.00	155.00	(3.00)
930880	MISC GEN EXP-COMPANY DUES	-	-	-	-	-	-	18,158.00	18,138.00	20.00
930890	MISC GEN EXP-OTHER	2,018.00	5,015.00	(2,997.00)	584.00	5,920.00	(5,336.00)	2,547.00	9,470.00	(6,923.00)
930900	TAX PENALTY	-	-	-	-	-	-	390.00	-	390.00
931000	ADM & GENERAL RENTS	2,232.00	2,394.00	(162.00)	3,119.00	2,394.00	725.00	2,647.00	2,752.00	(105.00)





Kentucky-American Water Company  
 Case No. 2004-00103  
 Response to AGKYDR2 #1

AWW	DESC	2000 April Actual	2000 April Budget	Variance	2000 May Actual	2000 May Budget	Variance	2000 June Actual	2000 June Budget	Variance
930880	MISC GEN EXP-COMPANY DUES	-	60.00	(60.00)	169.00	60.00	109.00	82.00	60.00	22.00
930880	MISC GEN EXP-COMPANY DUES	-	-	-	-	-	-	-	-	-
930890	MISC GEN EXP-OTHER	917.00	32,215.00	(31,298.00)	19,350.00	12,320.00	7,030.00	24,416.00	13,850.00	10,566.00
930900	TAX PENALTY	-	-	-	-	-	-	-	-	-
931000	ADM & GENERAL RENTS	1,197.00	2,394.00	(1,197.00)	2,614.00	2,394.00	220.00	3,439.00	2,752.00	687.00







Kentucky-American Water Company  
 Case No. 2004-00103  
 Response to AGKYDR2 #1

AWW	DESC	2000 July Actual	2000 July Budget	Variance	2000 August Actual	2000 August Budget	Variance	2000 September Actual	2000 September Budget	Variance
930880	MISC GEN EXP-COMPANY DUES	147.00	540.00	(393.00)	82.00	60.00	22.00	172.00	60.00	112.00
930880	MISC GEN EXP-COMPANY DUES	-	-	-	-	-	-	-	-	-
930890	MISC GEN EXP-OTHER	5,378.00	3,315.00	2,063.00	9,348.00	11,570.00	(2,222.00)	8,547.00	4,200.00	4,347.00
930900	TAX PENALTY	-	-	-	-	-	-	-	-	-
931000	ADM & GENERAL RENTS	2,459.00	2,394.00	65.00	1,515.00	2,394.00	(879.00)	1,544.00	2,752.00	(1,208.00)





Kentucky-American Water Company  
Case No. 2004-00103  
Response to AGKYDR2 #1

AWW	DESC	2000 October Actual	2000 October Budget	Variance	2000 November Actual	2000 November Budget	Variance	2000 December Actual	2000 December Budget	Variance
930880	MISC GEN EXP-COMPANY DUES	887.00	60.00	827.00	117.00	60.00	57.00	82.00	420.00	(338.00)
930880	MISC GEN EXP-COMPANY DUES	5,330.00	4,876.00	454.00	-	-	-	-	-	-
930890	MISC GEN EXP-OTHER	3,519.00	4,115.00	(596.00)	1,504.00	8,120.00	(6,616.00)	8,979.00	500.00	8,479.00
930900	TAX PENALTY	-	-	-	-	-	-	(1,373.00)	-	(1,373.00)
931000	ADM & GENERAL RENTS	4,302.00	2,394.00	1,908.00	3,483.00	2,394.00	1,089.00	1,310.00	2,752.00	(1,442.00)