

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143
ATTORNEY GENERAL'S REQUEST FOR INFORMATION

Item 302 of 312

Witness: Michael A. Miller/Nick Rowe

302. List by account the Company's annual O&M expenses for the ten years ending 2006, plus 2007 and 2008 as forecasted. For each account having a variance over the prior year exceeding 10%, explain the cause of such variance, listing and describing each significant causative item and the associated dollar amount.

Response:

Please refer to the following attachments. Per discussion with the Attorney General's office, we are filing the variance analysis format that has been filed in the last few rate cases:

KAW_R_AGDR1#302_Parta_061807.pdf (KAW_R_PSCDR1#4-052004.pdf)
KAW_R_AGDR1#302_Partb_061807.pdf (KAW_R_PSCDR1#4_051800.pdf)
KAW_R_AGDR1#302_Partc_061807.pdf (KAW_R_PSCDR1#4_052107.pdf)
KAW_R_AGDR1#302_Partd_061807.pdf (Year 2000 information not previously filed)

Please refer to AGDR1#76 for the 2007 and 2008 forecasts.

For electronic version of this document, refer to KAW_R_AGDR1#302_061807.pdf

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

Witness Responsible:

M. Miller/S. Valentine

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

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

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

Response:

Please see attached for 2001, 2002, and 2003.

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

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

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

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

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

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

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

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

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

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

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

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

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

- A** NSF fees (\$12,750), reconnect fees (\$47,700) & Tax remittance (\$7,897)
- B** Overtime over budget \$11,628, vacancies Pineville (\$75,000) Comm Specialist (\$52,176), Increase capitalized (\$129,579) Incentive plan under budget (\$113,136)
- C** System Delivery under due to rainfall
- D** Fuel adjustment clause increase
- E** Cold weather and unseasonable high turbidities in raw source water due to rainfall
- F** The plan included sludge removal for April 8 June, both were eliminated
- G** PBOP'S 110,223
- H** Annual pension valuation higher than anticipated in the plan
- I** Water Quality not renting lab equipment (\$27,308) Engineering budget overstated in March (\$12,000)
- J** Credit line fees & AWCC expenses associated w/ LTD \$50,755 and employee expenses \$67,449 offset by telephone & cell phone (\$49,253) and M&S (\$13,000)
- K** Contract Services \$62,152 condemnation \$238,966 and transportation \$41,297 offset by advertising (\$29,059) directors fees (\$28,817), security (\$104,400) and cell phones (\$9,177)
- L** Expense reduction (\$177,975) and capitalized main breaks (\$31,400)
- M** Property taxes over \$347,805 (increase property assessment) and payroll taxes under (\$29,606)
- N** Reduced income results in lower taxes
- O** Reduced income results in lower taxes
- P** Customer Information System Project- no AFUDC budgeted
- Q** Amort of preferred stock expense
- R** Lexington Strides Ahead (15,000), Ripple Effect Scholarship Program (4,000), Arboretium Project (3,500), Kv Business Conservation Partnership (2,500) and several other smaller items budgeted but not expended
- S** Lower interest rates than in the plan
- T** Customer Information System Project- no AFUDC budgeted

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

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

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

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

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

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

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

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

Kentucky-AmericanWater Company				
Case No. 2004-00103				
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Year: 2003				
AWW	DESCRIPTION	ACTUAL	BUDGET	VARIANCE
403000	DEPRECIATION EXPENSE	5,823,489.00	5,789,521.00	33,968.00
404430	AMORT REG ASSET - AFUDC	25,728.00	0.00	25,728.00
406000	AMORT UT PLT ACQ ADJUST	21,611.00	13,056.00	8,555.00
407000	AMORT PROPERTY LOSSES	653,037.00	651,984.00	1,053.00
408030	OTHER GENERAL TAXES	3,343.00	2,200.00	1,143.00
408100	REAL & PERSON PROP TAXES	2,080,743.00	1,732,938.00	347,805.00
408110	GROSS INC & RECPTS TAXES	82,876.00	82,872.00	4.00
408140	FEDERAL UNEMPLMNT TXS	7,019.00	458,931.00	-451,912.00
408160	FICA	417,236.00	0.00	417,236.00
408180	STATE UNEMPLMNT TXS	5,070.00	0.00	5,070.00
409100	SIT-CURRENT	539,890.00	803,702.00	-263,812.00
409110	SIT-ADJUST PRIOR YEARS	-45,854.00	0.00	-45,854.00
409150	FIT-CURRENT	1,971,557.00	1,507,251.00	464,306.00
409160	FIT-ADJUST PRIOR YEARS	-4,267.00	0.00	-4,267.00
409210	SIT-OTH INC & DED-REG	-26,931.00	-28,556.00	1,625.00
409220	FIT-OTH INC & DED-REG	-114,252.00	-111,148.00	-3,104.00
410400	DEF SIT-REG ASSET/LIAB	27,762.00	0.00	27,762.00
410600	DEF SIT-OTHER	241,625.00	0.00	241,625.00
410650	DEF SIT-CURRENT	0.00	80,037.00	-80,037.00
410700	DEF FIT-REG ASSET/LIAB	40,074.00	0.00	40,074.00
410900	DEF FIT-OTHER	929,363.00	0.00	929,363.00
410950	DEF FIT-CURRENT	0.00	1,888,620.00	-1,888,620.00
412120	ITC CURRENT/DEFERRED	0.00	-85,337.00	85,337.00
412210	ITC RESTORED- 3%	-7,702.00	0.00	-7,702.00
412220	ITC RESTORED- 4%	-6,346.00	0.00	-6,346.00
412230	ITC RESTORED-10%	-71,304.00	0.00	-71,304.00
415100	M&J REVENUES-OUTSIDE	-397,661.00	0.00	-397,661.00
415110	M&J REVENUES-INSIDE	-53,845.00	0.00	-53,845.00
416100	M&J EXPENSES-OUTSIDE	240,079.00	0.00	240,079.00
416110	M&J EXPENSES-INSIDE	209,375.00	0.00	209,375.00
417220	NON-UT OPER-IN-EXPENSES	5,679.00	0.00	5,679.00
419300	INT OTHER SECURITIES-OUT	-20.00	0.00	-20.00
420100	AFUDC - EQUITY	-445,265.00	-356,695.00	-88,570.00
420210	AFUDC - DEBT	-210,430.00	-170,149.00	-40,281.00
422000	GAINS-LOSSES DISP PROP	-725.00	0.00	-725.00
425300	AMORT PREFERRED STOCK EXP	16,022.00	1,494.00	14,528.00
426100	DONATIONS	149,187.00	145,100.00	4,087.00
426160	OTHER LOBBYING EXPENSES	107,526.00	0.00	107,526.00
426200	OTHER INCOME DEDUCTIONS	46,602.00	201,024.00	-154,422.00
426410	NON-OPER EMPLOYEE EXP	2,108.00	0.00	2,108.00
426420	NON-OPER EMPLOYEE EXP - TAXABL	2,108.00	0.00	2,108.00
427100	INTEREST LTD-OUT-REG	2,026,000.00	4,620,225.00	-2,594,225.00
427120	INTEREST LTD - INSIDE	2,420,850.00	0.00	2,420,850.00
428000	AMORT DEBT DISCOUNT & EXP	77,828.00	82,689.00	-4,861.00
431100	INTEREST ON BANK DEBT	0.00	239,655.00	-239,655.00
431200	OTHER INTEREST EXPENSE	452.00	0.00	452.00

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

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

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

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AWW	DESC	2001 January Actual	2001 January Budget	Variance	2001 February Actual	2001 February Budget	Variance	2001 March Actual	2001 March Budget	Variance
40320	DEPR EXPENSE-CONTRIBUTIONS	-	-	-	-	-	-	-	-	-
403000	DEPRECIATION EXPENSE	486,300.00	432,541.00	53,759.00	487,543.00	432,682.00	54,861.00	488,737.00	432,995.00	55,742.00
403000	DEPRECIATION EXPENSE	(49,528.00)	-	(49,528.00)	(49,797.00)	-	(49,797.00)	-	-	(50,130.00)
404430	AMORT REG ASSET - AFUDC	2,144.00	5,309.00	(3,165.00)	2,144.00	5,309.00	(3,165.00)	2,144.00	5,309.00	(3,165.00)
405000	AMORT UT PLT ACQ ADJUST	288.00	1,538.00	(1,250.00)	288.00	1,538.00	(1,250.00)	288.00	1,538.00	(1,250.00)
407000	AMORT PROPERTY LOSSES	48,317.00	46,778.00	1,539.00	48,317.00	46,778.00	1,539.00	48,317.00	46,778.00	1,539.00
408030	OTHER GENERAL TAXES	-	200.00	(200.00)	-	200.00	(200.00)	-	200.00	(200.00)
408100	REAL & PERSON PROP TAXES	120,657.00	120,320.00	337.00	120,657.00	120,186.00	471.00	120,657.00	120,252.00	405.00
408110	GROSS INC & RECPTS TAXES	6,237.00	6,237.00	-	6,237.00	6,237.00	-	6,237.00	6,237.00	-
408140	FEDERAL UNEMPLYMNT TXS	3,808.00	4,647.00	(841.00)	1,662.00	3,971.00	(2,309.00)	285.00	3,560.00	(3,275.00)
408160	FICA	38,557.00	44,796.00	(6,239.00)	32,391.00	39,305.00	(6,914.00)	47,566.00	43,034.00	4,532.00
408180	STATE UNEMPLYMNT TXS	1,747.00	1,643.00	104.00	982.00	1,442.00	(460.00)	282.00	1,396.00	(1,114.00)
409100	SIT-CURRENT	49,724.00	47,898.00	1,826.00	22,673.00	35,115.00	(12,442.00)	66,708.00	54,126.00	12,582.00
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409150	FIT-CURRENT	193,775.00	186,437.00	7,338.00	89,216.00	136,686.00	(47,470.00)	258,167.00	210,681.00	47,486.00
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409210	SIT-OTH INC & DED-REG	(11,032.00)	(10,948.00)	(84.00)	(2,241.00)	(2,361.00)	120.00	18,766.00	(2,186.00)	20,952.00
409220	FIT-OTH INC & DED-REG	(42,943.00)	(42,512.00)	(331.00)	(8,720.00)	(9,189.00)	469.00	73,045.00	(8,507.00)	81,552.00
410400	DEF SIT-REG ASSET/LIAB	442.00	-	442.00	402.00	-	402.00	707.00	-	707.00
410400	DEF SIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410400	DEF SIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	2,502.00	9,602.00	(7,100.00)	14,130.00	9,595.00	4,535.00	4,923.00	9,977.00	(5,054.00)
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410650	DEF SIT-CURRENT	-	-	-	-	-	-	-	-	-
410700	DEF FIT-REG ASSET/LIAB	(1,479.00)	-	(1,479.00)	(1,346.00)	-	(1,346.00)	(2,369.00)	-	(2,369.00)
410700	DEF FIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410700	DEF FIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410800	DEF FIT-OTHER	9,781.00	36,528.00	(26,747.00)	54,480.00	36,435.00	18,045.00	20,658.00	35,494.00	(14,836.00)
410900	DEF FIT-OTHER	-	-	-	-	-	-	-	-	-
410900	DEF FIT-OTHER	-	-	-	-	-	-	-	-	-
410950	DEF FIT-CURRENT	(274.00)	-	(274.00)	(444.00)	-	(444.00)	(1.00)	-	(1.00)
410950	DEF FIT-CURRENT	-	-	-	-	-	-	-	-	-
412120	ITC CURRENT/DEFERRED	-	-	-	-	-	-	-	-	-
412210	ITC RESTORED- 3%	(362.00)	(402.00)	40.00	(330.00)	(348.00)	18.00	(580.00)	(366.00)	(214.00)
412220	ITC RESTORED- 4%	(299.00)	(332.00)	33.00	(272.00)	(287.00)	15.00	(478.00)	(301.00)	(177.00)
412230	ITC RESTORED-10%	(3,354.00)	(3,976.00)	622.00	(3,051.00)	(3,509.00)	458.00	(5,369.00)	(3,386.00)	(1,984.00)
415100	M&J REVENUES-OUTSIDE	1,765.00	(500.00)	2,265.00	(2,258.00)	(500.00)	(1,758.00)	(2,696.00)	(500.00)	(2,196.00)
415110	M&J REVENUES-INSIDE	-	-	-	-	-	-	-	-	-
416100	M&J EXPENSES-OUTSIDE	-	-	-	1,462.00	-	1,462.00	1,349.00	-	1,349.00
416110	M&J EXPENSES-INSIDE	-	-	-	-	-	-	-	-	-
417220	NON-UT OPER-IN-EXPENSES	-	-	-	-	-	-	-	-	-
419300	INT OTHER SECURITIES-CUT	(1,780.00)	(767.00)	(1,013.00)	(820.00)	(767.00)	(53.00)	(1,158.00)	(767.00)	(391.00)
420100	AFUDC - EQUITY	(28,412.00)	(25,476.00)	(2,936.00)	(28,685.00)	(26,352.00)	(2,333.00)	(29,500.00)	(27,231.00)	(2,269.00)
420210	AFUDC - DEBT	(15,034.00)	(12,152.00)	(2,882.00)	(15,177.00)	(12,570.00)	(2,607.00)	(15,609.00)	(12,990.00)	(2,619.00)
422000	GAINS-LOSSES DISP PROP	-	-	-	-	-	-	(250,000.00)	(150,000.00)	(100,000.00)
422000	GAINS-LOSSES DISP PROP	-	-	-	-	-	-	-	-	-
425300	AMORT PREFERRED STOCK EXP	64.00	64.00	-	64.00	64.00	-	64.00	64.00	-
425300	AMORT PREFERRED STOCK EXP	-	-	-	-	-	-	-	-	-
426100	DONATIONS	101,250.00	101,750.00	(500.00)	15,400.00	15,000.00	400.00	17,055.00	20,050.00	(2,995.00)
426160	OTHER LOBBYING EXPENSES	4,270.00	4,400.00	(130.00)	12,668.00	4,400.00	8,268.00	4,316.00	4,400.00	(84.00)
426200	OTHER INCOME DEDUCTIONS	28,222.00	27,712.00	510.00	(2,772.00)	10,290.00	(10,567.00)	2,853.00	3,040.00	(187.00)
426410	NON-OPER EMPLOYEE EXP	-	144.00	(144.00)	490.00	144.00	346.00	377.00	220.00	157.00
426420	NON-OPER EMPLOYEE EXP - TAXABL	-	108.00	(108.00)	490.00	108.00	382.00	377.00	108.00	269.00
427100	INTEREST LTD-OUT-REG	337,508.00	337,508.00	-	337,508.00	337,508.00	-	346,382.00	337,508.00	8,874.00
427100	INTEREST LTD-OUT-REG	-	-	-	-	-	-	-	-	-
427120	INTEREST LTD - INSIDE	-	-	-	-	-	-	-	-	-
428000	AMORT DEBT DISCOUNT & EXP	3,307.00	2,847.00	460.00	3,307.00	2,847.00	460.00	1,004.00	2,847.00	(1,843.00)
428000	AMORT DEBT DISCOUNT & EXP	-	-	-	-	-	-	-	-	-
431100	INTEREST ON BANK DEBT	121,670.00	115,832.00	5,838.00	92,563.00	110,112.00	(17,549.00)	-	102,376.00	(102,376.00)
431200	OTHER INTEREST EXPENSE	1,805.00	-	1,805.00	2,252.00	-	2,252.00	9,131.00	-	9,131.00
433100	INTEREST ON BANK DEBT	-	-	-	-	-	-	-	-	-
437100	DIV DEC PREF STK-OUTSIDE	44,863.00	44,864.00	(1.00)	44,863.00	44,864.00	(1.00)	44,863.00	44,864.00	(1.00)
437100	DIV DEC PREF STK-OUTSIDE	-	-	-	-	-	-	-	-	-
438200	DIV DEC COMMON STK - IN	-	-	-	-	-	-	736,674.00	1,001,085.00	(264,411.00)
461000	DOMESTIC SEWER SERV BILLED	(1,839.00)	(1,148.00)	(691.00)	(1,843.00)	(1,182.00)	(661.00)	(1,727.00)	(1,162.00)	(565.00)
461000	DOMESTIC SEWER SERV BILLED	(185.00)	(624.00)	439.00	(234.00)	(770.00)	536.00	(232.00)	(688.00)	456.00
461100	RES SALES BILLED METERED	(1,705,892.00)	(1,885,395.00)	(20,497.00)	(1,595,160.00)	(1,732,801.00)	137,641.00	(1,511,666.00)	(1,608,742.00)	97,076.00
461110	RES SALES UNBILL METERED	(40,704.00)	(41,443.00)	739.00	149,061.00	152,096.00	(3,035.00)	(11,406.00)	(112,720.00)	1,314.00
461130	DOMESTIC SEWER SERV UNBILLED	(175.00)	(3.00)	(172.00)	78.00	(14.00)	92.00	(190.00)	(10.00)	(180.00)
461130	DOMESTIC SEWER SERV UNBILLED	33.00	-	33.00	(23.00)	-	(23.00)	(34.00)	-	(34.00)
461200	COM SALES BILLED METERED	(814,251.00)	(855,930.00)	41,679.00	(784,122.00)	(868,656.00)	84,534.00	(751,766.00)	(779,225.00)	27,459.00
461210	COM SALES UNBILL METERED	(9,699.00)	(8,347.00)	(1,312.00)	96,281.00	95,793.00	488.00	(82,854.00)	(82,598.00)	(256.00)
461300	IND SALES BILLED METERED	(116,300.00)	(126,726.00)	10,426.00	(129,991.00)	(127,136.00)	(2,855.00)	(118,275.00)	(127,566.00)	9,291.00
461310	IND SALES UNBILL METERED	(7,573.00)	(4,123.00)	(3,450.00)	1,011.00	1,008.00	5.00	3,287.00	3,287.00	-
461400	MISC SALES BILLED METERED	(862.00)	21,926.00	(22,808.00)	(206.00)	21,518.00	(21,723.00)	(1,094.00)	21,318.00	(22,412.00)
462000	PRIV FIR PROT SER BILLED	(68,218.00)	(63,991.00)	(4,227.00)	(65,869.00)	(64,063.00)	(1,806.00)	(66,282.00)	(64,270.00)	(2,012.00)
462110	INDUST WASTE SER UNBILL	(276.00)	-	(276.00)	303.00	-	303.00	160.00	-	160.00
462210	INDUSTRIAL WASTE SERVICE	(941.00)	(475.00)	(466.00)	(629.00)	(475.00)	(54.00)	(223.00)	(475.00)	252.00
463000	PUB FIRE PROT SER BILLED	(146,112.00)	(145,920.00)	(192.00)	(145,916.00)	(146,040.00)	124.00	(145,989.00)	(146,208.00)	310.00
464200	PUB AUTH SL'S BILLED METRD	(203,577.00)	(243,719.00)	40,142.00	(171,833.00)	(199,344.00)	27,511.00	(207,503.00)	(203,372.00)	(4,131.00)
464210	PUB AUTH SL'S UNBILL METRD	23,346.00	28,307.00	(4,961.00)	9,860.00	5,242.00	4,618.00	(24,369.00)	(25,230.00)	861.00
466000	SALES FOR RESALE BILLED	(100,221.00)	(63,295.00)	(36,926.00)	(84,951.00)	(60,513.00)	(24,438.00)	(79,259.00)	(56,811.00)	(22,448.00)
468100	SALES FOR RESALE UNBILL	1,874.00	2,720.00	(1,046.00)	4,048.00	4,049.00	(4,949.00)	(4,925.00)	(4,925.00)	-
471100	RECONNECTION CHARGES	(18,213.00)	(14,688.00)	(3,525.00)	(5,223.00)	(14,688.00)	9,465.00	(20,478.00)	(14,688.00)	(5,790.00)
471200	OTHER MISC SERV REVENUES	(1,432.00)	(1,652.00)	220.00	(2,644.00)	(1,652.00)	(932.00)	(2,950.00)	(1,652.00)	(1,298.00)
471200	OTHER MISC SERV REVENUES	(25.00)	(50.00)	25.00	65.00	(50.00)	115.00	-	(50.00)	50.00
472000	RENTS FROM WATER PROPERTY	(5,795.00)	(4,495.00)	(1,300.00)	(5,441.00)	(4,495.00)	(1,346.00)	(8,516.00)	(4,495.00)	(4,023.00)
474100	BILL & COLL SERV FOR OTH	(59,261.00)	(57,915.00)	(1,346.00)	(57,774.00)	(57,979.00)	205.00	(58,160.00)	(55,043.00)	(3,117.00)
474300	MISCELLANEOUS	(605.00)	(300.00)	(305.00)	(491.00)	(300.00)	(191.00)	(401.00)	(300.00)	(101.00)
600000	SS OPERATION SUPERV & ENG	24,064.00	23,194.00	870.00	17,280.00	20,278.00	(2,998.00)	19,465.00	23,265.00	(4,820.00)
601100	SS OPERATION EXPENSE	-	-	-	-	-	-	-	-	-
602000	PURCHASED WATER	26,052.00	20,000.00	6,052.00	24,908.00	20,000.00	4,908.00	24,414.00	20,000.00	4,414.00
603100	MISCELLANEOUS SS EXPENSES	5,325.00	12,419.00	(7,094.00)	4,011.00	-	4,011.00	3,953.00	4,537.00	(584.00)
603100	MISCELLANEOUS SS EXPENSES	914.00	3,000.00	(2,086.00)	1,032.00	2,600.00	(1,568.00)	570.00	5,200.00	(4,630.00)

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

AWW	DESC	2001 January Actual	2001 January Budget	Variance	2001 February Actual	2001 February Budget	Variance	2001 March Actual	2001 March Budget	Variance
603100	MISCELLANEOUS SS EXPENSES	-	-	-	-	-	-	-	-	-
603100	MISCELLANEOUS SS EXPENSES	7,727.00	9,962.00	(2,235.00)	2,712.00	12,996.00	(10,284.00)	4,029.00	9,317.00	(5,288.00)
603100	MISCELLANEOUS SS EXPENSES	-	150.00	(150.00)	-	150.00	(150.00)	209.00	662.00	(453.00)
603100	MISCELLANEOUS SS EXPENSES	-	-	-	-	-	-	-	-	-
603100	MISCELLANEOUS SS EXPENSES	2,852.00	2,600.00	252.00	592.00	460.00	132.00	2,627.00	3,356.00	(729.00)
603100	MISCELLANEOUS SS EXPENSES	203.00	-	203.00	48.00	-	48.00	-	-	-
603100	MISCELLANEOUS SS EXPENSES	1,481.00	1,640.00	(159.00)	2,187.00	1,640.00	547.00	2,276.00	1,640.00	636.00
610000	SS ORDNY MAINT SUPR & ENG	78,758.00	66,705.00	10,053.00	58,126.00	58,394.00	(266.00)	64,534.00	63,892.00	642.00
610000	SS ORDNY MAINT SUPR & ENG	-	-	-	-	-	-	-	-	-
611100	OR MN SS STRUCT & IMP MAT	1,730.00	5,870.00	(4,140.00)	8,032.00	5,620.00	2,412.00	4,067.00	6,370.00	(2,303.00)
613120	AMORT DEF EXP LAK RIV & OTH	2,479.00	2,479.00	-	2,479.00	2,479.00	-	2,479.00	2,479.00	-
614120	AMORT DEF EXP WELLS & SPR	-	-	-	-	-	-	-	-	-
617100	OR MN MISC WAT SS PLT MAT	-	-	-	-	-	-	-	-	-
617100	OR MN MISC WAT SS PLT MAT	-	-	-	-	-	-	-	-	-
620200	PUMP OPER SUP & ENG ELEC	-	-	-	-	-	-	-	-	-
622100	POWER PRODUCTION EXP.	-	-	-	-	-	-	-	-	-
623110	POWER PURCH FOR PUMP ELEC	11,402.00	95,409.00	(84,007.00)	10,838.00	89,844.00	(79,006.00)	8,169.00	98,379.00	(90,220.00)
623210	FUEL PURCH FOR PUMP OTHER	-	-	-	-	-	-	-	-	-
623210	FUEL PURCH FOR PUMP OTHER	116,928.00	42,498.00	74,430.00	118,387.00	38,449.00	79,938.00	108,992.00	39,789.00	69,203.00
623210	FUEL PURCH FOR PUMP OTHER	-	-	-	472.00	-	472.00	1,103.00	-	1,103.00
624100	PUMPING EXPENSE	-	-	-	-	-	-	-	-	-
624200	PUMPING LABOR ELECTRIC	-	-	-	-	-	-	-	-	-
624500	PUMPING EXPENSES ELECTRIC	-	-	-	-	-	-	-	-	-
624500	PUMPING EXPENSES ELECTRIC	-	-	-	-	-	-	-	-	-
626500	MISC PUMPING EXP ELECTRIC	1,035.00	826.00	209.00	748.00	825.00	(78.00)	1,020.00	826.00	194.00
630200	OR MN PUMP SUP & ENG ELEC	4,444.00	5,347.00	(903.00)	5,277.00	4,514.00	763.00	5,972.00	5,348.00	624.00
630200	OR MN PUMP SUP & ENG ELEC	-	1,073.00	(1,073.00)	-	933.00	(933.00)	-	1,389.00	(1,389.00)
633200	OR MN PUMP EQPT MAT OTHER	-	-	-	-	-	-	-	-	-
633200	OR MN PUMP EQPT MAT OTHER	8,447.00	5,721.00	2,726.00	4,598.00	4,901.00	(303.00)	8,236.00	7,271.00	965.00
640000	WT OPERATION SUPERV & ENG	39,318.00	33,463.00	5,855.00	33,748.00	29,079.00	4,669.00	36,573.00	31,632.00	4,941.00
641100	GENERAL CHEMICALS	119,532.00	90,939.00	28,593.00	105,050.00	81,106.00	23,944.00	89,212.00	87,757.00	1,455.00
641100	GENERAL CHEMICALS	6,272.00	-	6,272.00	6,272.00	-	6,272.00	6,978.00	-	6,978.00
642100	GENERAL WT LABOR	69,393.00	65,667.00	3,726.00	57,709.00	57,506.00	203.00	63,167.00	63,019.00	148.00
642300	GENERAL WT EXPENSES	2,945.00	1,988.00	957.00	2,071.00	1,738.00	333.00	1,677.00	1,738.00	(61.00)
642300	GENERAL WT EXPENSES	2,310.00	1,532.00	778.00	2,598.00	2,802.00	(204.00)	2,398.00	4,017.00	(1,619.00)
642300	GENERAL WT EXPENSES	4,681.00	2,815.00	1,866.00	4,400.00	2,615.00	1,785.00	2,260.00	2,615.00	(355.00)
642300	GENERAL WT EXPENSES	195.00	300.00	(105.00)	150.00	300.00	(150.00)	195.00	300.00	(105.00)
642300	GENERAL WT EXPENSES	9,585.00	4,224.00	5,361.00	5,139.00	8,937.00	(3,798.00)	3,672.00	6,589.00	(2,917.00)
642300	GENERAL WT EXPENSES	1,122.00	776.00	346.00	816.00	825.00	(10.00)	95.00	776.00	(680.00)
642300	GENERAL WT EXPENSES	630.00	400.00	230.00	854.00	400.00	454.00	561.00	400.00	161.00
643100	MISC WT EXPENSES-CURRENT	4,077.00	-	4,077.00	144.00	-	144.00	190.00	-	190.00
643100	MISC WT EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
643100	MISC WT EXPENSES-CURRENT	15,287.00	15,375.00	(88.00)	17,071.00	15,375.00	1,696.00	15,911.00	15,375.00	536.00
643100	MISC WT EXPENSES-CURRENT	19,232.00	22,526.00	(3,294.00)	3,119.00	1,350.00	1,769.00	(9,556.00)	1,894.00	(11,640.00)
643100	MISC WT EXPENSES-CURRENT	418.00	2,562.00	(2,144.00)	335.00	2,562.00	(2,227.00)	2,920.00	2,562.00	358.00
643100	MISC WT EXPENSES-CURRENT	462.00	690.00	(228.00)	319.00	690.00	(371.00)	657.00	690.00	(33.00)
643100	MISC WT EXPENSES-CURRENT	6,677.00	11,300.00	(4,623.00)	-	300.00	(300.00)	-	300.00	(300.00)
643300	WASTE DISPOSAL EXP (CUR)	6,197.00	3,900.00	2,297.00	6,113.00	3,900.00	2,213.00	5,226.00	3,900.00	1,326.00
644310	AMORT WASTE DISPOSAL EXP	6,000.00	6,000.00	-	6,000.00	6,000.00	-	6,000.00	6,000.00	-
644000	WT RENTS	2,892.00	2,925.00	(33.00)	2,892.00	2,925.00	(33.00)	5,728.00	2,925.00	2,803.00
650000	OR MN WT SUPR & ENG	5,911.00	6,773.00	(862.00)	5,564.00	6,045.00	(481.00)	6,548.00	6,114.00	434.00
650000	OR MN WT SUPR & ENG	5,512.00	5,628.00	(116.00)	5,174.00	4,894.00	280.00	5,290.00	5,383.00	(93.00)
651100	OR MN WT STRUCT & IMP MAT	-	2,400.00	(2,400.00)	2,666.00	2,400.00	266.00	808.00	2,400.00	(1,592.00)
651100	OR MN WT STRUCT & IMP MAT	17,093.00	14,500.00	2,593.00	3,820.00	6,900.00	(3,080.00)	263.00	1,370.00	(1,107.00)
651120	AMORT DEF EXP WT STRUCT	13,755.00	17,203.00	(3,448.00)	13,755.00	17,203.00	(3,448.00)	13,755.00	17,203.00	(3,448.00)
652100	OR MN GENERAL WT EQPT MAT	-	-	-	-	-	-	-	-	-
660000	T&D OPERATION SUPER & ENG	27,783.00	22,505.00	5,278.00	18,550.00	20,067.00	(1,517.00)	24,816.00	21,302.00	3,514.00
660000	T&D OPERATION SUPER & ENG	-	-	-	-	-	-	-	-	-
661200	STORAGE FACILITIES LABOR	26,177.00	24,152.00	2,025.00	19,385.00	21,404.00	(2,019.00)	24,711.00	23,298.00	1,413.00
661200	STORAGE FACILITIES LABOR	4,774.00	1,180.00	3,594.00	6,253.00	1,059.00	5,194.00	4,792.00	1,147.00	3,645.00
662100	T&D LINES EXPENSE	17,689.00	7,831.00	9,858.00	(1,754.00)	8,051.00	(9,805.00)	5,135.00	7,931.00	(2,796.00)
662100	T&D LINES EXPENSE	-	-	-	-	-	-	-	-	-
662100	T&D LINES EXPENSE	20,455.00	21,308.00	(853.00)	267.00	308.00	(41.00)	-	308.00	(308.00)
662200	T&D LINES LABOR	36,883.00	38,747.00	(2,064.00)	27,745.00	31,819.00	(4,074.00)	23,584.00	35,800.00	(12,216.00)
662200	T&D LINES LABOR	-	-	-	-	-	-	-	-	-
663300	MISC METER EXPENSES	10,435.00	5,945.00	4,490.00	3,887.00	5,945.00	(2,058.00)	4,084.00	5,945.00	(1,861.00)
665300	MISC T&D EXPENSES-CURRENT	368.00	359.00	9.00	313.00	359.00	(46.00)	323.00	308.00	15.00
665300	MISC T&D EXPENSES-CURRENT	1,761.00	820.00	941.00	1,782.00	820.00	962.00	480.00	820.00	(340.00)
665300	MISC T&D EXPENSES-CURRENT	538.00	564.00	(26.00)	538.00	564.00	(26.00)	538.00	564.00	(26.00)
665300	MISC T&D EXPENSES-CURRENT	309.00	717.00	(408.00)	561.00	717.00	(156.00)	254.00	973.00	(719.00)
665300	MISC T&D EXPENSES-CURRENT	4,267.00	-	4,267.00	1,921.00	-	1,921.00	(10.00)	-	(10.00)
665300	MISC T&D EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
665300	MISC T&D EXPENSES-CURRENT	1,847.00	1,400.00	447.00	1,564.00	1,400.00	164.00	(15.00)	1,400.00	(1,415.00)
666000	T&D RENTS	1,150.00	1,413.00	(263.00)	15.00	1,528.00	(1,513.00)	200.00	1,313.00	(1,113.00)
666000	T&D RENTS	254.00	250.00	4.00	254.00	250.00	4.00	254.00	250.00	4.00
667100	MISC SEWER T & D EXP	203.00	410.00	(207.00)	48.00	410.00	(362.00)	-	410.00	(410.00)
670000	OR MN T&D SUPR & ENG	1,614.00	-	1,614.00	701.00	-	701.00	463.00	-	463.00
670000	OR MN T&D SUPR & ENG	10,606.00	13,873.00	(3,267.00)	8,778.00	11,798.00	(3,020.00)	10,514.00	12,498.00	(1,984.00)
671100	OR MN T&D STRUCT & IMP-MAT	-	-	-	-	-	-	-	-	-
671100	OR MN T&D STRUCT & IMP-MAT	14,889.00	17,426.00	(2,536.00)	13,662.00	20,500.00	(6,838.00)	24,541.00	18,960.00	5,591.00
671200	OR MN T&D STRUCT & IMP-LAB	251.00	-	251.00	49.00	-	49.00	-	-	-
672120	AMORT DEF EXP RES & STAND	16,348.00	15,233.00	1,115.00	16,348.00	15,233.00	1,115.00	16,348.00	15,233.00	1,115.00
673100	OR MN T&D MAINS MAT	-	-	-	-	-	-	-	-	-
673200	OR MN T&D MAINS LAB	19,880.00	17,143.00	2,737.00	14,927.00	14,527.00	400.00	17,958.00	17,175.00	783.00
673200	OR MN T&D MAINS LAB	-	-	-	-	-	-	-	-	-
675200	OR MN SERVICES LAB	19,224.00	19,611.00	(387.00)	17,488.00	17,858.00	(370.00)	16,903.00	19,399.00	(2,796.00)
676200	OR MN METERS LAB	955.00	231.00	724.00	816.00	231.00	585.00	903.00	231.00	672.00
677200	OR MN HYDRANTS LAB	6,340.00	8,434.00	(2,094.00)	4,246.00	7,442.00	(3,196.00)	5,765.00	8,104.00	(2,339.00)
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	-	-	-
678100	OR MN OTHER T&D PLANT MAT	755.00	205.00	550.00	205.00	205.00	-	4,331.00	1,230.00	3,101.00
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	-	-	-
678200	OR MN OTHER T&D PLANT LAB	69.00	1,702.00	(1,633.00)	-	1,597.00	(1,597.00)	-	1,806.00	(1,806.00)
902200	METER READING LABOR	37,222.00	46,907.00	(9,685.00)	39,439.00	41,051.00	(1,612.00)	38,890.00	44,960.00	(6,070.00)
903100	CONTRACT & ORDERS EXPENS	649.00	1,650.00	(1,001.00)	4.00	1,050.00	(1,046.00)	1,489.00	2,150.00	(661.00)
903200	CONTRACTS & ORDERS LABOR	12,311.00	5,164.00	7,147.00	12,230.00	5,668.00	6,562.00	14,123.00	6,253.00	7,870.00
903200	CONTRACTS & ORDERS LABOR	28,413.00	19,999.00	8,414.00	17,547.00	17,788.00	(241.00)	15,717.00	19,251.00	(3,534.00)
903300	CONTRACTS & ORDERS LABOR	12,314.00	25,500.00	(13,186.00)	18,693.00	22,330.00	(3,637.00)	23,768.00	24,450.00	(682.00)
903300	COLLECTING EXPENSES	18,484.00	11,260.00	7,224.00	18,548.00	11,444.00	7,104.00	14,745.00	12,988.00	1,757.00
903300	COLLECTING EXPENSES	441.00	4,724.00	(4,283.00)	2,061.00	4,569.00	(2,508.00)	2,752.00	5,122.00	(2,370.00)
903300	COLLECTING EXPENSES	2,078.00	2,500.00	(422.00)	1,723.00	2,500.0				

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AWW	DESC	2001 April Actual	2001 April Budget	Variance	2001 May Actual	2001 May Budget	Variance	2001 June Actual	2001 June Budget	Variance
40320	DEPR EXPENSE-CONTRIBUTIONS	-	-	-	-	-	-	-	-	-
403000	DEPRECIATION EXPENSE	490,066.00	433,678.00	56,388.00	492,217.00	434,567.00	57,650.00	492,839.00	436,885.00	56,954.00
403000	DEPRECIATION EXPENSE	(50,375.00)	-	(50,375.00)	(50,705.00)	-	(50,705.00)	(50,705.00)	-	(50,705.00)
404430	AMORT REG ASSET - AFUDC	2,144.00	5,309.00	(3,165.00)	2,144.00	5,309.00	(3,165.00)	2,144.00	5,309.00	(3,165.00)
406000	AMORT UT PLT ACQ ADJUST	288.00	1,538.00	(1,250.00)	(48.00)	1,538.00	(1,586.00)	16.00	1,538.00	(1,522.00)
407000	AMORT PROPERTY LOSSES	48,317.00	46,778.00	1,539.00	48,317.00	46,778.00	1,539.00	48,317.00	46,778.00	1,539.00
408030	OTHER GENERAL TAXES	1,909.00	200.00	1,709.00	-	200.00	(200.00)	-	200.00	(200.00)
408100	REAL & PERSON PROP TAXES	120,657.00	120,414.00	243.00	120,657.00	120,467.00	190.00	120,657.00	120,359.00	298.00
408110	GROSS INC & RECPTS TAXES	6,237.00	6,237.00	-	6,237.00	6,237.00	-	6,044.00	6,237.00	(193.00)
408140	FEDERAL UNEMPLMNT TXS	34.00	1,643.00	(1,609.00)	14.00	472.00	(458.00)	20.00	223.00	(203.00)
408160	FICA	28,598.00	41,241.00	(12,643.00)	36,765.00	45,160.00	(8,395.00)	34,307.00	41,069.00	(6,762.00)
408180	STATE UNEMPLMNT TXS	(3,300.00)	924.00	(4,224.00)	(66.00)	273.00	(339.00)	(1.00)	153.00	(154.00)
409100	SIT-CURRENT	49,994.00	35,793.00	14,201.00	(5,101.00)	52,367.00	(7,468.00)	77,604.00	80,343.00	(2,739.00)
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409150	FIT-CURRENT	198,682.00	139,322.00	59,360.00	(19,854.00)	203,835.00	(223,689.00)	302,178.00	312,729.00	(10,551.00)
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409210	SIT-OTH INC & DED-REG	(6,044.00)	(1,780.00)	(4,264.00)	76,281.00	(1,402.00)	77,683.00	(2,888.00)	(2,538.00)	(353.00)
409220	FIT-OTH INC & DED-REG	(23,525.00)	(6,927.00)	(16,598.00)	296,841.00	(5,456.00)	302,297.00	(11,244.00)	(9,866.00)	(1,378.00)
410400	DEF SIT-REG ASSET/LIAB	535.00	-	535.00	699.00	-	699.00	836.00	-	836.00
410400	DEF SIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410500	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410500	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410500	DEF SIT-OTHER	11,621.00	22,457.00	(10,836.00)	80,218.00	22,777.00	57,441.00	11,884.00	10,374.00	1,510.00
410500	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410500	DEF SIT-CURRENT	-	-	-	-	-	-	-	-	-
410700	DEF FIT-REG ASSET/LIAB	(1,794.00)	-	(1,794.00)	(2,343.00)	-	(2,343.00)	(2,802.00)	-	(2,802.00)
410700	DEF FIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410700	DEF FIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410900	DEF FIT-OTHER	41,225.00	85,983.00	(44,758.00)	312,247.00	85,796.00	226,451.00	44,543.00	36,172.00	8,371.00
410900	DEF FIT-OTHER	-	-	-	-	-	-	-	-	-
410950	DEF FIT-CURRENT	-	-	-	-	-	-	-	-	-
410950	DEF FIT-CURRENT	(78.00)	-	(78.00)	(7.00)	-	(7.00)	1,607.00	-	1,607.00
412120	ITC CURRENT/DEFERRED	-	-	-	-	-	-	-	-	-
412210	ITC RESTORED- 3%	(439.00)	(479.00)	40.00	(574.00)	(536.00)	(38.00)	(686.00)	(570.00)	(116.00)
412220	ITC RESTORED- 4%	(382.00)	(395.00)	13.00	(473.00)	(442.00)	(31.00)	(568.00)	(470.00)	(98.00)
412230	ITC RESTORED-10%	(4,069.00)	(4,438.00)	370.00	(5,313.00)	(4,962.00)	(351.00)	(6,354.00)	(5,280.00)	(1,074.00)
415100	M&J REVENUES-OUTSIDE	2,882.00	(500.00)	3,382.00	(50.00)	(500.00)	450.00	(50.00)	(500.00)	450.00
415110	M&J REVENUES-INSIDE	-	-	-	-	-	-	-	-	-
416100	M&J EXPENSES-OUTSIDE	-	-	-	-	-	-	-	-	-
416110	M&J EXPENSES-INSIDE	-	-	-	-	-	-	-	-	-
417220	NON-UT OPER-IN-EXPENSES	-	-	-	-	-	-	-	-	-
419300	INT OTHER SECURITIES-OUT	(954.00)	(767.00)	(187.00)	(714.00)	(767.00)	53.00	(2,915.00)	(767.00)	(1,248.00)
420100	AFUDC - EQUITY	(30,357.00)	(28,261.00)	(2,096.00)	(16,728.00)	(29,831.00)	13,202.00	(18,874.00)	(31,700.00)	12,826.00
420210	AFUDC - DEBT	(16,082.00)	(13,481.00)	(2,581.00)	(8,450.00)	(14,278.00)	5,828.00	(8,537.00)	(15,121.00)	6,584.00
422000	GAINS-LOSSES DISP PROP	-	-	-	-	-	-	-	-	-
422000	GAINS-LOSSES DISP PROP	-	-	-	-	-	-	-	-	-
425300	AMORT PREFERRED STOCK EXP	64.00	64.00	-	64.00	64.00	-	64.00	65.00	(1.00)
425300	AMORT PREFERRED STOCK EXP	-	-	-	-	-	-	-	-	-
426100	DONATIONS	2,550.00	14,050.00	(11,500.00)	16,934.00	12,800.00	4,334.00	26,950.00	26,200.00	750.00
426160	OTHER LOBBYING EXPENSES	4,453.00	4,400.00	53.00	4,531.00	4,400.00	131.00	4,290.00	4,400.00	(110.00)
426200	OTHER INCOME DEDUCTIONS	11,300.00	4,150.00	7,150.00	(886,770.00)	1,065.00	(887,835.00)	280.00	175.00	105.00
426410	NON-OPER EMPLOYEE EXP	208.00	190.00	18.00	830.00	144.00	686.00	170.00	1,168.00	(998.00)
426420	NON-OPER EMPLOYEE EXP - TAXABL	208.00	108.00	100.00	630.00	108.00	522.00	170.00	108.00	62.00
427100	INTEREST LTD-OUT-REG	426,246.00	434,383.00	(8,137.00)	426,246.00	434,384.00	(8,138.00)	426,246.00	434,383.00	(8,137.00)
427100	INTEREST LTD-OUT-REG	-	-	-	-	-	-	-	-	-
427120	INTEREST LTD - INSIDE	-	-	-	-	-	-	-	-	-
428000	AMORT DEBT DISCOUNT & EXP	3,603.00	2,847.00	756.00	12,125.00	2,847.00	9,278.00	7,948.00	2,847.00	5,101.00
428000	AMORT DEBT DISCOUNT & EXP	-	-	-	-	-	-	-	-	-
431100	INTEREST ON BANK DEBT	105,019.00	54,953.00	50,066.00	14,976.00	8,222.00	6,754.00	17,157.00	8,598.00	8,559.00
431200	OTHER INTEREST EXPENSE	3,252.00	-	3,252.00	2,531.00	-	2,531.00	8,573.00	-	8,573.00
433100	INTEREST ON BANK DEBT	-	-	-	-	-	-	-	-	-
437100	DIV DEC PREF STK-OUTSIDE	44,863.00	44,864.00	(1.00)	44,863.00	44,864.00	(1.00)	44,863.00	44,864.00	(1.00)
437100	DIV DEC PREF STK-OUTSIDE	-	-	-	-	-	-	-	-	-
438200	DIV DEC COMMON STK - IN	-	-	-	-	-	-	783,696.00	691,097.00	92,599.00
461000	DOMESTIC SEWER SERV BILLED	(1,748.00)	(1,183.00)	(565.00)	(1,712.00)	(1,277.00)	(435.00)	(1,709.00)	(1,358.00)	(351.00)
461000	DOMESTIC SEWER SERV BILLED	(471.00)	(727.00)	256.00	(388.00)	(1,084.00)	696.00	(482.00)	(1,132.00)	650.00
461100	RES SALES BILLED METERED	(1,599,198.00)	(1,700,719.00)	101,521.00	(1,827,580.00)	(1,709,284.00)	(118,276.00)	(1,909,642.00)	(1,859,619.00)	(50,023.00)
461110	RES SALES UNBILL. METERED	(15,256.00)	(21,563.00)	6,307.00	(92,799.00)	(88,786.00)	(4,013.00)	16,233.00	16,354.00	(121.00)
461130	DOMESTIC SEWER SERV UNBILLED	264.00	(17.00)	281.00	(206.00)	(33.00)	(173.00)	314.00	(24.00)	338.00
461130	DOMESTIC SEWER SERV UNBILLED	(112.00)	-	(112.00)	-	-	-	16.00	-	16.00
461200	COM SALES BILLED METERED	(809,497.00)	(858,854.00)	49,357.00	(886,983.00)	(868,341.00)	(18,542.00)	(989,720.00)	(942,010.00)	(57,710.00)
461210	COM SALES UNBILL. METERED	(17,279.00)	(19,057.00)	1,778.00	(44,433.00)	(42,556.00)	(1,877.00)	30,407.00	30,425.00	(18.00)
461300	IND SALES BILLED METERED	(126,491.00)	(125,285.00)	(1,206.00)	(125,753.00)	(137,244.00)	11,491.00	(142,195.00)	(155,295.00)	13,100.00
461310	IND SALES UNBILL. METERED	(13,577.00)	(13,050.00)	(527.00)	(13,784.00)	(13,795.00)	11.00	(17,868.00)	(18,385.00)	517.00
461400	MISC SALES BILLED METERED	(509.00)	21,435.00	(21,944.00)	(1,268.00)	21,252.00	(22,520.00)	(787.00)	21,261.00	(22,048.00)
462000	PRIV FIR PROT SER BILLED	(66,225.00)	(64,486.00)	(1,739.00)	(65,865.00)	(64,734.00)	(1,131.00)	(66,790.00)	(64,918.00)	(1,872.00)
462110	INDUST WASTE SER UNBILL	(33.00)	-	(33.00)	(193.00)	-	(193.00)	184.00	-	184.00
462210	INDUSTRIAL WASTE SERVICE	(333.00)	(475.00)	142.00	(529.00)	(475.00)	(54.00)	(377.00)	(475.00)	98.00
463000	PUB FIRE PROT SER BILLED	(146,279.00)	(146,424.00)	145.00	(146,865.00)	(146,616.00)	(249.00)	(147,061.00)	(146,808.00)	(253.00)
464200	PUB AUTH SLS BILLED METRD	(210,735.00)	(233,918.00)	23,183.00	(245,389.00)	(236,214.00)	(9,175.00)	(272,498.00)	(299,109.00)	26,611.00
464210	PUB AUTH SLS UNBILL. METRD	(3,861.00)	(4,193.00)	332.00	(41,625.00)	(41,958.00)	333.00	8,480.00	8,611.00	(131.00)
465000	SALES FOR RESALE BILLED	(66,521.00)	(61,081.00)	(5,440.00)	(74,920.00)	(67,038.00)	(7,882.00)	(84,357.00)	(73,872.00)	(10,485.00)
465100	SALES FOR RESALE UNBILL	(7,130.00)	(7,130.00)	-	(3,026.00)	(3,027.00)	1.00	(2,450.00)	(2,450.00)	-
471100	RECONNECTION CHARGES	(7,711.00)	(14,688.00)	6,977.00	(22,119.00)	(14,688.00)	(7,431.00)	(17,895.00)	(14,688.00)	(3,207.00)
471200	OTHER MISC SERV REVENUES	(1,530.00)	(1,852.00)	322.00	(1,432.00)	(1,652.00)	220.00	(2,668.00)	(1,852.00)	(1,816.00)
471200	OTHER MISC SERV REVENUES	(26.00)	(50.00)	24.00	41.00	(50.00)	91.00	(50.00)	(50.00)	-
472000	RENTS FROM WATER PROPERTY	(8,518.00)	(6,995.00)	(1,523.00)	(8,518.00)	(6,995.00)	(1,523.00)	(8,295.00)	(6,995.00)	(1,300.00)
474100	BILL & COLL SERV FOR OTH	(59,095.00)	(59,107.00)	(988.00)	(59,865.00)	(58,171.00)	(1,715.00)	(60,821.00)	(58,235.00)	(2,586.00)
474300	MISCELLANEOUS	(940.00)	(300.00)	(640.00)	206.00	(300.00)	506.00	(539.00)	(300.00)	(239.00)
600000	SS OPERATION SUPERV & ENG	17,980.00	21,326.00	(4,236.00)	19,808.00	23,764.00	(3,956.00)	18,702.00	21,212.00	(2,510.00)
601000	SS OPERATION EXPENSE	-	-	-	-	-	-	-	-	-
602000	PURCHASED WATER	17,095.00	20,000.00	(2,905.00)	11,900.00	20,000.00	(8,100.00)	3,980.00	20,000.00	(16,020.00)
603100	MISCELLANEOUS SS EXPENSES	3,252.00	9,200.00	(5,948.00)	5,931.00	-	5,931.00	1,468.00	6,257.00	(4,789.00)
603100	MISCELLANEOUS SS EXPENSES	(4,400.00)	2,800.00	(7,200.00)	127.00	2,800.00	(2,673.00)	-	-	-

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AWW	DESC	2001 April Actual	2001 April Budget	Variance	2001 May Actual	2001 May Budget	Variance	2001 June Actual	2001 June Budget	Variance
603100	MISCELLANEOUS SS EXPENSES	-	-	-	-	-	-	-	-	-
603100	MISCELLANEOUS SS EXPENSES	9,061.00	9,973.00	(912.00)	8,589.00	13,212.00	(4,623.00)	8,766.00	9,138.00	(372.00)
603100	MISCELLANEOUS SS EXPENSES	-	150.00	(150.00)	401.00	150.00	251.00	584.00	150.00	434.00
603100	MISCELLANEOUS SS EXPENSES	-	-	-	-	-	-	-	-	-
603100	MISCELLANEOUS SS EXPENSES	1,163.00	2,195.00	(1,032.00)	4,477.00	2,400.00	2,077.00	543.00	576.00	(33.00)
603100	MISCELLANEOUS SS EXPENSES	210.00	-	210.00	48.00	-	48.00	210.00	-	210.00
603100	MISCELLANEOUS SS EXPENSES	2,093.00	1,640.00	453.00	2,282.00	1,640.00	642.00	2,318.00	1,640.00	678.00
610000	SS ORDNY MAINT SUPR & ENG	56,022.00	57,933.00	(1,911.00)	63,868.00	63,139.00	729.00	60,944.00	57,895.00	3,049.00
610000	SS ORDNY MAINT SUPR & ENG	-	-	-	-	-	-	-	-	-
611100	OR MN SS STRUCT & IMP MAT	8,106.00	70,370.00	(62,264.00)	37,033.00	47,170.00	(10,137.00)	105,709.00	12,426.00	93,283.00
613120	AMORT DEF EXP LAK RIV & OTH	2,479.00	2,479.00	-	2,479.00	2,479.00	-	2,479.00	2,479.00	-
614120	AMORT DEF EXP WELLS & SPR	-	-	-	-	-	-	-	-	-
617100	OR MN MISC WAT SS PLT MAT	-	2,000.00	(2,000.00)	-	-	-	-	-	-
617100	OR MN MISC WAT SS PLT MAT	-	-	-	-	-	-	-	-	-
620200	PUMP OPER SUP & ENG ELEC	-	-	-	-	-	-	-	-	-
622100	POWER PRODUCTION EXP.	-	-	-	-	-	-	-	-	-
623110	POWER PURCH FOR PUMP ELEC	6,826.00	100,056.00	(93,230.00)	19,888.00	101,950.00	(82,062.00)	9,363.00	105,987.00	(96,624.00)
623210	FUEL PURCH FOR PUMP OTHER	-	-	-	-	-	-	-	-	-
623210	FUEL PURCH FOR PUMP OTHER	126,564.00	40,002.00	86,562.00	204,737.00	43,883.00	160,854.00	134,084.00	47,623.00	86,461.00
623210	FUEL PURCH FOR PUMP OTHER	387.00	-	387.00	68.00	-	68.00	54.00	-	54.00
624100	PUMPING EXPENSE	-	-	-	40.00	-	40.00	-	-	-
624200	PUMPING LABOR ELECTRIC	-	-	-	-	-	-	-	-	-
624500	PUMPING EXPENSES ELECTRIC	-	-	-	-	-	-	568.00	-	568.00
624500	PUMPING EXPENSES ELECTRIC	-	-	-	-	-	-	-	-	-
626500	MISC PUMPING EXP ELECTRIC	539.00	826.00	(287.00)	999.00	826.00	173.00	477.00	826.00	(349.00)
630200	OR MN PUMP SUP & ENG ELEC	2,986.00	6,909.00	(3,923.00)	5,902.00	5,694.00	208.00	5,191.00	4,721.00	470.00
630200	OR MN PUMP SUP & ENG ELEC	-	1,706.00	(1,706.00)	-	1,194.00	(1,194.00)	-	979.00	(979.00)
633200	OR MN PUMP EQPT MAT OTHER	-	-	-	-	-	-	-	-	-
633200	OR MN PUMP EQPT MAT ELEC	5,959.00	6,301.00	(1,843.00)	7,560.00	20,721.00	(13,161.00)	9,969.00	8,501.00	1,468.00
640000	WT OPERATION SUPERV & ENG	37,787.00	29,812.00	7,975.00	38,283.00	33,331.00	4,952.00	34,181.00	30,538.00	3,643.00
641100	GENERAL CHEMICALS	70,597.00	98,865.00	(28,278.00)	74,350.00	101,560.00	(27,210.00)	90,190.00	105,574.00	(15,384.00)
641100	GENERAL CHEMICALS	6,978.00	-	6,978.00	6,978.00	-	6,978.00	6,978.00	-	6,978.00
642100	GENERAL WT LABOR	63,103.00	62,852.00	251.00	63,758.00	68,147.00	(4,389.00)	58,006.00	60,372.00	(2,366.00)
642300	GENERAL WT EXPENSES	2,202.00	1,988.00	214.00	1,865.00	1,738.00	127.00	2,728.00	1,738.00	990.00
642300	GENERAL WT EXPENSES	874.00	1,462.00	(588.00)	1,050.00	1,572.00	(522.00)	2,534.00	1,862.00	672.00
642300	GENERAL WT EXPENSES	7,025.00	2,512.00	4,513.00	3,265.00	1,912.00	1,353.00	3,250.00	1,912.00	1,348.00
642300	GENERAL WT EXPENSES	195.00	300.00	(105.00)	195.00	300.00	(105.00)	675.00	300.00	375.00
642300	GENERAL WT EXPENSES	4,125.00	7,150.00	(3,025.00)	3,529.00	5,850.00	(2,321.00)	6,928.00	6,550.00	378.00
642300	GENERAL WT EXPENSES	288.00	826.00	(538.00)	753.00	776.00	(23.00)	243.00	826.00	(583.00)
642300	GENERAL WT EXPENSES	764.00	400.00	364.00	826.00	400.00	426.00	755.00	400.00	355.00
643100	MISC WT EXPENSES-CURRENT	-	-	-	190.00	-	190.00	38.00	-	38.00
643100	MISC WT EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
643100	MISC WT EXPENSES-CURRENT	17,373.00	15,375.00	1,998.00	16,721.00	15,375.00	1,346.00	16,180.00	15,375.00	805.00
643100	MISC WT EXPENSES-CURRENT	1,350.00	859.00	491.00	561.00	1,020.00	(459.00)	500.00	1,655.00	(1,155.00)
643100	MISC WT EXPENSES-CURRENT	3,131.00	2,562.00	569.00	2,283.00	2,050.00	233.00	2,057.00	1,537.00	520.00
643100	MISC WT EXPENSES-CURRENT	417.00	630.00	(213.00)	364.00	650.00	(286.00)	533.00	650.00	(117.00)
643100	MISC WT EXPENSES-CURRENT	44.00	300.00	(256.00)	-	300.00	(300.00)	-	300.00	(300.00)
643300	WASTE DISPOSAL EXP (CUR)	7,148.00	5,500.00	1,648.00	5,372.00	5,600.00	(228.00)	6,031.00	6,000.00	31.00
643310	AMORT WASTE DISPOSAL EXP	6,000.00	6,000.00	-	6,000.00	6,000.00	-	6,000.00	6,000.00	-
644000	WT RENTS	59.00	2,925.00	(2,866.00)	2,902.00	2,925.00	(23.00)	2,896.00	2,925.00	(29.00)
650000	OR MN WT SUPR & ENG	3,025.00	4,897.00	(1,872.00)	8,388.00	6,218.00	2,170.00	4,943.00	6,286.00	(1,343.00)
650000	OR MN WT SUPR & ENG	3,350.00	5,139.00	(1,789.00)	5,699.00	5,688.00	11.00	5,081.00	5,139.00	(58.00)
651100	OR MN WT STRUCT & IMP MAT	2,868.00	2,400.00	468.00	2,868.00	2,400.00	468.00	5,348.00	2,400.00	2,948.00
651100	OR MN WT STRUCT & IMP MAT	627.00	5,270.00	(4,643.00)	9,698.00	1,770.00	7,928.00	547.00	520.00	27.00
651120	AMORT DEF EXP WT STRUCT	13,755.00	17,203.00	(3,448.00)	13,755.00	17,203.00	(3,448.00)	13,755.00	17,203.00	(3,448.00)
652100	OR MN GENERAL WT EQPT MAT	-	-	-	-	-	-	-	-	-
660000	T&D OPERATION SUPER & ENG	26,395.00	21,482.00	4,913.00	25,953.00	21,326.00	4,627.00	23,688.00	20,103.00	3,585.00
660000	T&D OPERATION SUPER & ENG	-	-	-	-	-	-	-	-	-
661200	STORAGE FACILITIES LABOR	24,489.00	23,790.00	699.00	31,732.00	34,662.00	(2,930.00)	28,582.00	22,532.00	6,050.00
661200	STORAGE FACILITIES LABOR	13,456.00	1,092.00	12,364.00	6,856.00	1,180.00	5,676.00	4,755.00	1,246.00	3,509.00
662100	T&D LINES EXPENSE	7,133.00	7,981.00	(848.00)	6,582.00	7,881.00	(1,299.00)	4,016.00	7,981.00	(3,965.00)
662100	T&D LINES EXPENSE	-	-	-	-	-	-	-	-	-
662100	T&D LINES EXPENSE	140.00	308.00	(168.00)	1,037.00	308.00	729.00	-	308.00	(308.00)
662200	T&D LINES LABOR	26,170.00	35,154.00	(8,984.00)	24,134.00	38,531.00	(14,397.00)	24,098.00	35,089.00	(10,991.00)
662200	T&D LINES LABOR	-	-	-	-	-	-	-	-	-
663300	MISC METER EXPENSES	4,019.00	5,946.00	(1,927.00)	6,946.00	5,945.00	1,001.00	4,594.00	5,945.00	(1,351.00)
665300	MISC T&D EXPENSES-CURRENT	346.00	308.00	38.00	350.00	308.00	42.00	256.00	308.00	(52.00)
665300	MISC T&D EXPENSES-CURRENT	2,185.00	820.00	1,365.00	707.00	205.00	502.00	330.00	205.00	125.00
665300	MISC T&D EXPENSES-CURRENT	538.00	564.00	(26.00)	538.00	564.00	(26.00)	538.00	564.00	(26.00)
665300	MISC T&D EXPENSES-CURRENT	1,208.00	717.00	491.00	25.00	717.00	(692.00)	496.00	973.00	(477.00)
665300	MISC T&D EXPENSES-CURRENT	1.00	-	1.00	31.00	-	31.00	11.00	-	11.00
665300	MISC T&D EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
666000	T&D RENTS	1,679.00	1,400.00	279.00	1,944.00	1,400.00	544.00	4,710.00	1,400.00	3,310.00
666000	T&D RENTS	100.00	1,313.00	(1,213.00)	425.00	1,613.00	(1,188.00)	(300.00)	1,413.00	(1,713.00)
666000	T&D RENTS	610.00	250.00	360.00	281.00	250.00	31.00	287.00	250.00	37.00
667100	MISC SEWER T & D EXP	210.00	410.00	(200.00)	48.00	410.00	(362.00)	210.00	410.00	(200.00)
670000	OR MN T&D SUPR & ENG	225.00	-	225.00	260.00	-	260.00	134.00	-	134.00
670000	OR MN T&D SUPR & ENG	9,741.00	12,275.00	(2,534.00)	10,183.00	14,299.00	(4,116.00)	11,563.00	13,219.00	(1,656.00)
671100	OR MN T&D STRUCT & IMP-MAT	-	-	-	-	-	-	-	-	-
671100	OR MN T&D STRUCT & IMP-MAT	14,972.00	22,550.00	(7,578.00)	41,888.00	29,562.00	18,324.00	30,448.00	26,850.00	3,798.00
671200	OR MN T&D STRUCT & IMP-LAB	72.00	-	72.00	380.00	-	380.00	231.00	-	231.00
672120	AMORT DEF EXP RES & STAND	16,348.00	15,233.00	1,115.00	16,348.00	15,233.00	1,115.00	16,348.00	16,927.00	(579.00)
673100	OR MN T&D MAINS MAT	-	-	-	-	-	-	-	-	-
673200	OR MN T&D MAINS LAB	14,844.00	16,294.00	(1,450.00)	22,971.00	17,310.00	5,661.00	14,713.00	16,847.00	(1,934.00)
673200	OR MN T&D MAINS LAB	-	-	-	-	-	-	-	-	-
675200	OR MN SERVICES LAB	15,303.00	18,024.00	(2,721.00)	15,057.00	17,724.00	(2,667.00)	16,160.00	19,084.00	(2,924.00)
676200	OR MN METERS LAB	990.00	231.00	759.00	885.00	231.00	654.00	990.00	231.00	759.00
677200	OR MN HYDRANTS LAB	3,194.00	7,773.00	(4,579.00)	5,152.00	4,687.00	465.00	5,921.00	7,995.00	(1,974.00)
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	-	-	-
678100	OR MN OTHER T&D PLANT MAT	1,975.00	9,348.00	(7,373.00)	7,081.00	10,373.00	(3,292.00)	6,761.00	10,373.00	(3,612.00)
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	-	-	-
678200	OR MN OTHER T&D PLANT LAB	-	903.00	(903.00)	-	1,910.00	(1,910.00)	-	1,701.00	(1,701.00)
902200	METER READING LABOR	40,573.00	43,001.00	(2,428.00)	42,969.00	46,907.00	(3,938.00)	42,145.00	43,001.00	(856.00)
903100	CONTRACT & ORDERS EXPENS	204.00	1,800.00	(1,596.00)	106.00	1,050.00	(944.00)	1,367.00	2,150.00	(783.00)
903200	CONTRACTS & ORDERS LABOR	13,205.00	5,226.00	7,979.00	14,399.00	5,846.00	8,553.00	16,590.00	5,292.00	11,298.00
903200	CONTRACTS & ORDERS LABOR	14,497.00	18,522.00	(4,025.00)	15,932.00	19,969.00	(4,037.00)	14,840.00	18,522.00	(3,682.00)
903200	CONTRACTS & ORDERS LABOR	24,008.00	23,390.00	618.00	25,327.00	25,500.00	(173.00)	22,924.00	23,390.00	(466.00)
903300	COLLECTING EXPENSES	9,333.00	11,185.00	(1,852.00)	5,868.00	12,374.00	(6,506.00)	22,742.00	12,238.00	10,504.00
903300	COLLECTING EXPENSES	1,112.00	4,550.00	(3,438.00)	1,519.00	4,469.00	(2,950.00)	468.00	5,502.00	(5,034.00)
903300	COLLECTING EXPENSES	2,600.00	2,500.00	100.00						

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

AWW	DESC	2001 July Actual	2001 July Budget	Variance	2001 August Actual	2001 August Budget	Variance	2001 September Actual	2001 September Budget	Variance
40320	DEPR EXPENSE-CONTRIBUTIONS	-	-	-	-	-	-	-	-	-
403000	DEPRECIATION EXPENSE	503,066.00	437,821.00	65,245.00	495,095.00	440,061.00	56,034.00	514,952.00	443,124.00	71,828.00
403000	DEPRECIATION EXPENSE	(51,823.00)	-	(51,823.00)	(51,823.00)	(52,112.00)	(52,112.00)	-	(53,314.00)	(53,314.00)
404430	AMORT REG ASSET - AFUDC	2,144.00	5,309.00	(3,165.00)	2,144.00	5,309.00	(3,165.00)	2,144.00	5,309.00	(3,165.00)
406000	AMORT UT PLT ACQ ADJUST	16.00	1,538.00	(1,522.00)	16.00	1,538.00	(1,522.00)	16.00	1,538.00	(1,522.00)
407000	AMORT PROPERTY LOSSES	48,317.00	46,778.00	1,539.00	48,317.00	46,778.00	1,539.00	48,317.00	46,778.00	1,539.00
408030	OTHER GENERAL TAXES	-	200.00	(200.00)	-	200.00	(200.00)	-	200.00	(200.00)
408100	REAL & PERSON PROP TAXES	120,857.00	120,642.00	15.00	114,219.00	121,148.00	(6,929.00)	121,761.00	120,906.00	855.00
408110	GROSS INC & RECPTS TAXES	6,044.00	6,237.00	(193.00)	6,044.00	6,237.00	(193.00)	6,044.00	6,237.00	(193.00)
408140	FEDERAL UNEMPLMNT TXS	18.00	197.00	(179.00)	91.00	123.00	(32.00)	109.00	19.00	90.00
408160	FICA	33,758.00	42,976.00	(9,218.00)	36,183.00	43,942.00	(7,759.00)	32,903.00	38,187.00	(5,284.00)
408180	STATE UNEMPLMNT TXS	-	74.00	(74.00)	1.00	52.00	(51.00)	1.00	8.00	(7.00)
409100	SIT-CURRENT	141,891.00	117,091.00	24,800.00	70,065.00	110,347.00	(40,282.00)	76,571.00	84,942.00	(8,371.00)
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409150	FIT-CURRENT	552,298.00	455,770.00	96,528.00	277,120.00	428,516.00	(152,396.00)	299,852.00	330,631.00	(30,779.00)
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409210	SIT-OTH INC & DED-REG	(1,056.00)	(880.00)	(176.00)	(789.00)	(1,281.00)	512.00	(634.00)	(2,384.00)	1,750.00
409220	FIT-OTH INC & DED-REG	(4,110.00)	(3,426.00)	(684.00)	(2,994.00)	(4,985.00)	1,991.00	(2,466.00)	(9,281.00)	6,815.00
410400	DEF SIT-REG ASSET/LIAB	1,208.00	-	1,208.00	1,139.00	-	1,139.00	1,105.00	-	1,105.00
410400	DEF SIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410400	DEF SIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	(9,359.00)	11,074.00	(20,433.00)	21,767.00	11,006.00	10,761.00	12,651.00	33,998.00	(21,347.00)
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410650	DEF SIT-CURRENT	-	-	-	-	-	-	-	-	-
410700	DEF FIT-REG ASSET/LIAB	(4,045.00)	-	(4,045.00)	(3,814.00)	-	(3,814.00)	(3,703.00)	-	(3,703.00)
410700	DEF FIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410700	DEF FIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410900	DEF FIT-OTHER	(35,664.00)	38,604.00	(74,268.00)	80,884.00	38,080.00	42,804.00	47,465.00	127,681.00	(80,216.00)
410900	DEF FIT-OTHER	-	-	-	-	-	-	-	-	-
410950	DEF FIT-CURRENT	(768.00)	-	(768.00)	(552.00)	-	(552.00)	(32.00)	-	(32.00)
412120	ITC CURRENT/DEFERRED	-	-	-	-	-	-	-	-	-
412210	ITC RESTORED- 3%	(691.00)	(965.00)	(26.00)	(934.00)	(864.00)	(70.00)	(907.00)	(835.00)	(72.00)
412220	ITC RESTORED- 4%	(816.00)	(796.00)	(20.00)	(770.00)	(711.00)	(59.00)	(747.00)	(689.00)	(58.00)
412230	ITC RESTORED-10%	(9,171.00)	(8,934.00)	(237.00)	(8,651.00)	(7,998.00)	(653.00)	(8,388.00)	(7,738.00)	(650.00)
415100	M&J REVENUES-OUTSIDE	975.00	(500.00)	1,475.00	(10,088.00)	(500.00)	(9,588.00)	(50.00)	(500.00)	450.00
415110	M&J REVENUES-INSIDE	-	-	-	-	-	-	-	-	-
416100	M&J EXPENSES-OUTSIDE	866.00	-	866.00	8,575.00	-	8,575.00	-	-	-
416110	M&J EXPENSES-INSIDE	-	-	-	-	-	-	-	-	-
417220	NON-UT OPER-IN-EXPENSES	-	-	-	-	-	-	-	-	-
419300	INT OTHER SECURITIES-OUT	(647.00)	(767.00)	120.00	(597.00)	(767.00)	170.00	(391.00)	(767.00)	376.00
420100	AFUDC - EQUITY	(19,131.00)	(33,954.00)	14,823.00	(20,001.00)	(36,810.00)	16,809.00	(22,070.00)	(40,339.00)	18,269.00
420210	AFUDC - DEBT	(9,127.00)	(16,197.00)	7,070.00	(9,542.00)	(17,559.00)	8,017.00	(10,529.00)	(19,242.00)	8,713.00
422000	GAINS-LOSSES DISP PROP	-	-	-	-	-	-	-	-	-
422000	GAINS-LOSSES DISP PROP	-	-	-	-	-	-	-	-	-
425300	AMORT PREFERRED STOCK EXP	790.00	64.00	726.00	64.00	64.00	-	64.00	65.00	(1.00)
425300	AMORT PREFERRED STOCK EXP	-	-	-	-	-	-	-	-	-
426100	DONATIONS	6,697.00	7,060.00	(363.00)	5,375.00	5,000.00	375.00	5,763.00	2,250.00	3,503.00
426160	OTHER LOBBYING EXPENSES	4,489.00	4,400.00	89.00	4,421.00	4,400.00	21.00	-	4,400.00	(4,400.00)
426200	OTHER INCOME DEDUCTIONS	360.00	560.00	(200.00)	660.00	7,000.00	(6,340.00)	2,346.00	23,325.00	(20,979.00)
426410	NON-OPER EMPLOYEE EXP	60.00	323.00	(263.00)	977.00	344.00	633.00	23.00	144.00	(121.00)
426420	NON-OPER EMPLOYEE EXP - TAXABL	60.00	108.00	(48.00)	977.00	108.00	869.00	23.00	108.00	(86.00)
427100	INTEREST LTD-OUT-REG	426,246.00	434,383.00	(8,137.00)	426,246.00	434,384.00	(8,138.00)	426,246.00	434,384.00	(8,138.00)
427100	INTEREST LTD-OUT-REG	-	-	-	-	-	-	-	-	-
427120	INTEREST LTD - INSIDE	-	-	-	-	-	-	-	-	-
428000	AMORT DEBT DISCOUNT & EXP	8,172.00	2,847.00	5,325.00	8,275.00	2,847.00	5,428.00	7,957.00	2,847.00	5,110.00
428000	AMORT DEBT DISCOUNT & EXP	-	-	-	-	-	-	-	-	-
431100	INTEREST ON BANK DEBT	17,175.00	9,640.00	7,535.00	17,398.00	3,155.00	14,241.00	15,818.00	5,047.00	10,771.00
431200	OTHER INTEREST EXPENSE	3,671.00	-	3,671.00	3,191.00	-	3,191.00	6,690.00	-	6,690.00
433100	INTEREST ON BANK DEBT	-	-	-	-	-	-	-	-	-
437100	DIV DEC PREF STK-OUTSIDE	44,600.00	44,600.00	-	44,600.00	44,600.00	-	44,600.00	44,600.00	-
437100	DIV DEC PREF STK-OUTSIDE	-	-	-	-	-	-	-	-	-
438200	DIV DEC COMMON STK - IN	-	-	-	-	-	-	1,583,065.00	982,750.00	600,315.00
461000	DOMESTIC SEWER SERV BILLED	(1,735.00)	(1,278.00)	(457.00)	(1,485.00)	(1,280.00)	(205.00)	(1,686.00)	(1,332.00)	(354.00)
461000	DOMESTIC SEWER SERV BILLED	(464.00)	(1,057.00)	593.00	(441.00)	(1,112.00)	671.00	(350.00)	(979.00)	629.00
461100	RES SALES BILLED METERED	(1,997,380.00)	(1,927,167.00)	(70,213.00)	(1,953,264.00)	(2,109,495.00)	156,231.00	(1,969,130.00)	(2,127,811.00)	158,681.00
461110	RES SALES UNBILL METERED	(176,696.00)	(189,001.00)	12,305.00	18,991.00	20,809.00	(1,818.00)	131,299.00	141,785.00	(10,486.00)
461130	DOMESTIC SEWER SERV UNBILLED	2,728.00	(17.00)	2,745.00	(2,870.00)	(38.00)	(2,832.00)	234.00	(35.00)	269.00
461130	DOMESTIC SEWER SERV UNBILLED	760.00	-	760.00	(817.00)	-	(817.00)	149.00	-	149.00
461200	COM SALES BILLED METERED	(1,028,758.00)	(939,500.00)	(89,258.00)	(997,875.00)	(1,087,347.00)	89,472.00	(1,008,085.00)	(1,105,944.00)	97,859.00
461210	COM SALES UNBILL METERED	(132,602.00)	(134,522.00)	1,920.00	3,957.00	4,408.00	(451.00)	63,965.00	66,603.00	(2,638.00)
461300	IND SALES UNBILL METERED	(143,859.00)	(180,468.00)	36,609.00	(137,838.00)	(149,813.00)	11,974.00	(149,925.00)	(173,907.00)	23,982.00
461310	IND SALES UNBILL METERED	21,506.00	21,506.00	-	(10,128.00)	(10,128.00)	-	739.00	739.00	-
461400	MISC SALES UNBILL METERED	(634.00)	21,206.00	(22,040.00)	(912.00)	19,402.00	(20,314.00)	(1,491.00)	18,930.00	(20,421.00)
462000	PRIV FIR PROT SER BILLED	(66,731.00)	(65,196.00)	(1,535.00)	(66,498.00)	(65,381.00)	(1,117.00)	(66,383.00)	(65,629.00)	(754.00)
462110	INDUST WASTE SER UNBILL	663.00	-	663.00	(696.00)	-	(696.00)	39.00	-	39.00
462210	INDUSTRIAL WASTE SERVICE	(465.00)	(475.00)	19.00	(331.00)	(475.00)	144.00	(389.00)	(475.00)	76.00
463000	PUB FIRE PROT SER BILLED	(147,751.00)	(147,024.00)	(727.00)	(146,353.00)	(147,192.00)	839.00	(147,852.00)	(147,360.00)	(492.00)
464200	PUB AUTH SLS BILLED METRD	(287,098.00)	(302,713.00)	15,615.00	(298,700.00)	(341,965.00)	42,265.00	(305,614.00)	(312,997.00)	7,383.00
464210	PUB AUTH SLS UNBILL METRD	(23,536.00)	(35,495.00)	(11,959.00)	20,301.00	22,066.00	(1,765.00)	(19,463.00)	(19,778.00)	315.00
466000	SALES FOR RESALE BILLED	(82,583.00)	(77,426.00)	(5,157.00)	(96,711.00)	(93,643.00)	(3,068.00)	(78,869.00)	(98,907.00)	20,038.00
466100	SALES FOR RESALE UNBILL	(18,938.00)	(18,938.00)	-	2,768.00	-	2,768.00	14,569.00	12,821.00	1,748.00
471100	RECONNECTION CHARGES	(19,488.00)	(14,658.00)	(4,798.00)	(12,196.00)	(14,588.00)	2,492.00	(13,571.00)	(14,688.00)	1,117.00
471200	OTHER MISC SERV REVENUES	(2,130.00)	(1,852.00)	(278.00)	(1,673.00)	(1,532.00)	(141.00)	(3,231.00)	(1,652.00)	(1,579.00)
471200	OTHER MISC SERV REVENUES	-	(50.00)	50.00	-	(50.00)	50.00	(25.00)	(50.00)	25.00
472000	RENTS FROM WATER PROPERTY	(8,941.00)	(6,995.00)	(1,946.00)	(7,368.00)	(6,995.00)	(373.00)	(6,618.00)	(6,995.00)	377.00
474100	BILL & COLL SERV FOR OTH	(60,939.00)	(58,302.00)	(2,637.00)	(60,060.00)	(58,366.00)	(1,694.00)	(60,981.00)	(58,430.00)	(2,551.00)
474200	MISCELLANEOUS	(764.00)	(300.00)	(464.00)	(751.00)	(300.00)	(451.00)	(763.00)	(300.00)	(463.00)
600000	SS OPERATION SUPERV & ENG	19,021.00	23,261.00	(4,240.00)	20,210.00	24,715.00	(4,505.00)	16,946.00	21,311.00	(4,365.00)
601100	SS OPERATION EXPENSE	-	-	-	-	-	-	-	-	-
602000	PURCHASED WATER	4,689.00	20,000.00	(15,311.00)	19,288.00	20,000.00	(712.00)	23,293.00	20,000.00	3,293.00
603100	MISCELLANEOUS SS EXPENSES	479.00	4,008.00	(3,529.00)	2,836.00	4,350.00	(1,514.00)	2,910.00	980.00	1,930.00
603100	MISCELLANEOUS SS EXPENSES	21.00	-	21.00	5,495.00	2,600.00	2,895.00	7,163.00	5,050.00	2,113.00

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AWW	DESC	2001 July Actual	2001 July Budget	Variance	2001 August Actual	2001 August Budget	Variance	2001 September Actual	2001 September Budget	Variance
603100	MISCELLANEOUS SS EXPENSES	-	-	-	-	-	-	-	-	-
603100	MISCELLANEOUS SS EXPENSES	5,784.00	3,746.00	2,038.00	1,879.00	7,219.00	(5,340.00)	986.00	12,154.00	(11,168.00)
603100	MISCELLANEOUS SS EXPENSES	-	662.00	(662.00)	-	150.00	(150.00)	-	-	(150.00)
603100	MISCELLANEOUS SS EXPENSES	-	-	-	-	-	-	-	-	-
603100	MISCELLANEOUS SS EXPENSES	935.00	2,600.00	(1,665.00)	1,132.00	2,426.00	(1,294.00)	3,403.00	2,800.00	603.00
603100	MISCELLANEOUS SS EXPENSES	532.00	-	532.00	210.00	-	210.00	210.00	-	210.00
603100	MISCELLANEOUS SS EXPENSES	3,308.00	1,640.00	1,668.00	-	1,640.00	(1,640.00)	2,417.00	1,640.00	777.00
610000	SS ORDNY MAINT SUPR & ENG	68,387.00	62,731.00	5,656.00	72,635.00	65,686.00	6,949.00	63,980.00	57,314.00	6,666.00
610000	SS ORDNY MAINT SUPR & ENG	-	-	-	-	-	-	-	-	-
611100	OR MN SS STRUCT & IMP MAT	6,332.00	6,870.00	(538.00)	9,299.00	7,570.00	1,729.00	5,871.00	6,870.00	(899.00)
613120	AMORT DEF EXP LAK RIV & OTH	2,479.00	2,479.00	-	2,479.00	4,958.00	(2,479.00)	2,479.00	2,479.00	-
614120	AMORT DEF EXP WELLS & SPR	-	-	-	-	-	-	-	-	-
617100	OR MN MISC WAT SS PLT MAT	-	-	-	-	-	-	-	-	-
617100	OR MN MISC WAT SS PLT MAT	-	-	-	-	-	-	-	-	-
620200	PUMP OPER SUP & ENG ELEC	-	-	-	-	-	-	-	-	-
622100	POWER PRODUCTION EXP.	-	-	-	-	-	-	-	-	-
623110	POWER PURCH FOR PUMP ELEC	9,985.00	113,119.00	(103,134.00)	11,371.00	112,738.00	(101,367.00)	8,721.00	105,227.00	(96,506.00)
623210	FUEL PURCH FOR PUMP OTHER	-	-	-	-	-	-	-	-	-
623210	FUEL PURCH FOR PUMP OTHER	173,082.00	53,351.00	119,731.00	151,498.00	54,005.00	97,493.00	149,114.00	51,182.00	97,932.00
623210	FUEL PURCH FOR PUMP OTHER	85.00	-	85.00	32.00	-	32.00	643.00	-	543.00
624100	PUMPING EXPENSE	-	-	-	-	-	-	-	-	-
624200	PUMPING LABOR ELECTRIC	-	-	-	-	-	-	-	-	-
624500	PUMPING EXPENSES ELECTRIC	-	-	-	-	-	-	-	-	-
624500	PUMPING EXPENSES ELECTRIC	-	-	-	-	-	-	-	-	-
626500	MISC PUMPING EXP ELECTRIC	305.00	826.00	(521.00)	293.00	826.00	(533.00)	646.00	826.00	(180.00)
630200	OR MN PUMP SUP & ENG ELEC	4,722.00	5,070.00	(348.00)	5,466.00	5,138.00	348.00	5,069.00	4,514.00	555.00
630200	OR MN PUMP SUP & ENG ELEC	-	1,072.00	(1,072.00)	-	1,121.00	(1,121.00)	-	9,570.00	(9,570.00)
633200	OR MN PUMP EQPT MAT OTHER	-	-	-	-	-	-	-	-	-
633200	OR MN PUMP EQPT MAT ELEC	8,103.00	5,721.00	2,382.00	7,805.00	4,901.00	2,904.00	11,106.00	7,271.00	3,835.00
640000	WT OPERATION SUPERV & ENG	36,611.00	33,432.00	3,179.00	39,300.00	34,956.00	4,344.00	35,496.00	30,387.00	5,109.00
641100	GENERAL CHEMICALS	116,103.00	122,167.00	(6,064.00)	144,363.00	125,412.00	18,951.00	91,274.00	115,630.00	(24,356.00)
642100	GENERAL CHEMICALS	6,978.00	-	6,978.00	6,978.00	-	6,978.00	6,978.00	-	6,978.00
642300	GENERAL WT LABOR	65,084.00	65,974.00	(890.00)	63,823.00	65,931.00	(2,108.00)	63,403.00	60,640.00	2,763.00
642300	GENERAL WT EXPENSES	2,190.00	1,988.00	202.00	1,916.00	1,738.00	178.00	2,338.00	1,738.00	600.00
642300	GENERAL WT EXPENSES	3,290.00	1,632.00	1,658.00	1,222.00	2,892.00	(1,670.00)	1,901.00	3,072.00	(1,171.00)
642300	GENERAL WT EXPENSES	1,010.00	1,312.00	(302.00)	2,580.00	1,312.00	1,268.00	1,754.00	1,312.00	442.00
642300	GENERAL WT EXPENSES	195.00	300.00	(105.00)	195.00	300.00	(105.00)	195.00	300.00	(105.00)
642300	GENERAL WT EXPENSES	5,307.00	6,650.00	(1,343.00)	4,884.00	6,850.00	(1,966.00)	3,254.00	4,850.00	(1,596.00)
642300	GENERAL WT EXPENSES	942.00	776.00	166.00	574.00	828.00	(252.00)	335.00	776.00	(441.00)
642300	GENERAL WT EXPENSES	435.00	400.00	35.00	434.00	400.00	34.00	-	400.00	(400.00)
643100	MISC WT EXPENSES-CURRENT	190.00	-	190.00	1,657.00	-	1,657.00	539.00	-	539.00
643100	MISC WT EXPENSES-CURRENT	13,321.00	15,375.00	(2,054.00)	14,598.00	15,375.00	(777.00)	13,897.00	15,375.00	(1,478.00)
643100	MISC WT EXPENSES-CURRENT	906.00	-	906.00	149.00	80.00	69.00	1,484.00	600.00	884.00
643100	MISC WT EXPENSES-CURRENT	1,321.00	1,537.00	(216.00)	-	1,537.00	(1,537.00)	3,675.00	1,537.00	2,138.00
643100	MISC WT EXPENSES-CURRENT	904.00	680.00	224.00	748.00	680.00	68.00	749.00	680.00	69.00
643100	MISC WT EXPENSES-CURRENT	-	100.00	(100.00)	-	100.00	(94.00)	(6,977.00)	100.00	(6,777.00)
643300	WASTE DISPOSAL EXP (CUR)	5,589.00	6,000.00	(431.00)	3,830.00	6,000.00	(2,370.00)	5,691.00	4,650.00	1,041.00
643310	AMORT WASTE DISPOSAL EXP	6,000.00	6,000.00	-	5,950.00	6,000.00	(50.00)	6,000.00	14,333.00	(8,333.00)
644000	WT RENTS	2,869.00	2,925.00	(56.00)	2,869.00	2,925.00	(56.00)	2,893.00	2,925.00	(32.00)
650000	OR MN WT SUPR & ENG	5,777.00	6,531.00	(754.00)	6,124.00	6,773.00	(649.00)	7,141.00	6,945.00	1,996.00
650000	OR MN WT SUPR & ENG	3,993.00	5,625.00	(1,632.00)	4,870.00	3,698.00	1,172.00	3,087.00	5,114.00	(2,027.00)
651100	OR MN WT STRUCT & IMP MAT	2,868.00	2,400.00	468.00	3,370.00	2,400.00	970.00	3,370.00	2,400.00	970.00
651100	OR MN WT STRUCT & IMP MAT	-	270.00	(270.00)	250.00	-	250.00	-	6,370.00	(6,370.00)
651120	AMORT DEF EXP WT STRUCT	13,755.00	17,203.00	(3,448.00)	13,755.00	31,524.00	(17,769.00)	12,809.00	15,784.00	(2,975.00)
652100	OR MN GENERAL WT EQPT MAT	-	-	-	-	-	-	-	-	-
660000	T&D OPERATION SUPER & ENG	22,777.00	21,709.00	1,068.00	24,595.00	21,003.00	3,592.00	24,056.00	18,813.00	5,243.00
660000	T&D OPERATION SUPER & ENG	-	-	-	-	-	-	-	-	-
661200	STORAGE FACILITIES LABOR	42,469.00	23,752.00	18,717.00	32,865.00	24,698.00	8,167.00	29,666.00	22,254.00	7,412.00
661200	STORAGE FACILITIES LABOR	5,430.00	1,334.00	4,096.00	6,740.00	1,368.00	5,372.00	5,282.00	1,242.00	4,040.00
662100	T&D LINES EXPENSE	7,945.00	7,881.00	64.00	5,088.00	8,254.00	(3,166.00)	4,108.00	7,932.00	(3,824.00)
662100	T&D LINES EXPENSE	-	-	-	-	-	-	-	-	-
662100	T&D LINES EXPENSE	118.00	308.00	(190.00)	1,135.00	308.00	827.00	(6,556.00)	308.00	(6,864.00)
662200	T&D LINES LABOR	21,279.00	34,847.00	(13,568.00)	26,164.00	38,360.00	(12,196.00)	24,625.00	32,910.00	(8,285.00)
662200	T&D LINES LABOR	-	-	-	-	-	-	-	-	-
663300	MISC METER EXPENSES	5,668.00	5,945.00	(277.00)	5,093.00	5,945.00	(852.00)	6,626.00	5,945.00	2,681.00
665300	MISC T&D EXPENSES-CURRENT	229.00	308.00	(79.00)	-	308.00	(308.00)	434.00	308.00	126.00
665300	MISC T&D EXPENSES-CURRENT	666.00	205.00	461.00	1,070.00	205.00	865.00	495.00	205.00	290.00
665300	MISC T&D EXPENSES-CURRENT	538.00	564.00	(26.00)	538.00	564.00	(26.00)	538.00	564.00	(26.00)
665300	MISC T&D EXPENSES-CURRENT	409.00	717.00	(308.00)	663.00	717.00	(54.00)	1,395.00	973.00	423.00
665300	MISC T&D EXPENSES-CURRENT	31.00	-	31.00	16.00	-	16.00	135.00	-	135.00
665300	MISC T&D EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
666000	T&D RENTS	28.00	1,400.00	(1,372.00)	1,927.00	1,400.00	527.00	2,210.00	1,400.00	810.00
666000	T&D RENTS	100.00	1,413.00	(1,313.00)	100.00	1,313.00	(1,213.00)	200.00	1,313.00	(1,113.00)
666000	T&D RENTS	281.00	250.00	31.00	281.00	250.00	31.00	281.00	250.00	31.00
667100	MISC SEWER T & D EXP	532.00	410.00	122.00	210.00	410.00	(200.00)	271.00	410.00	(139.00)
670000	OR MN T&D SUPR & ENG	422.00	-	422.00	245.00	-	245.00	782.00	-	782.00
670000	OR MN T&D SUPR & ENG	12,977.00	14,492.00	(1,515.00)	16,396.00	13,818.00	2,578.00	10,766.00	9,339.00	1,427.00
671100	OR MN T&D STRUCT & IMP-MAT	-	-	-	-	-	-	-	-	-
671100	OR MN T&D STRUCT & IMP-MAT	10,333.00	22,037.00	(11,704.00)	32,051.00	25,612.00	6,439.00	36,352.00	22,037.00	14,315.00
671200	OR MN T&D STRUCT & IMP-LAB	187.00	-	187.00	95.00	-	95.00	279.00	-	279.00
672120	AMORT DEF EXP RES & STAND	16,348.00	16,927.00	(579.00)	16,624.00	16,927.00	(303.00)	16,624.00	16,927.00	(303.00)
673100	OR MN T&D MAINS MAT	-	-	-	-	-	-	-	-	-
673200	OR MN T&D MAINS LAB	10,788.00	17,819.00	(7,031.00)	16,006.00	18,047.00	(2,041.00)	24,899.00	16,297.00	8,602.00
673200	OR MN T&D MAINS LAB	-	-	-	-	-	-	-	-	-
675200	OR MN SERVICES LAB	14,527.00	19,265.00	(4,738.00)	16,523.00	20,609.00	(4,086.00)	12,476.00	17,456.00	(4,980.00)
676200	OR MN METERS LAB	1,319.00	231.00	1,088.00	745.00	231.00	515.00	556.00	231.00	325.00
677200	OR MN HYDRANTS LAB	9,814.00	8,226.00	1,588.00	12,812.00	8,658.00	4,154.00	11,217.00	7,442.00	3,775.00
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	-	-	-
678100	OR MN OTHER T&D PLANT MAT	10,309.00	10,373.00	(64.00)	13,471.00	10,373.00	3,098.00	4,492.00	10,373.00	(5,881.00)
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	-	-	-
678200	OR MN OTHER T&D PLANT LAB	-	1,667.00	(1,667.00)	-	1,910.00	(1,910.00)	-	1,597.00	(1,597.00)
902200	METER READING LABOR	38,514.00	44,960.00	(6,446.00)	37,372.00	46,307.00	(9,535.00)	33,912.00	41,051.00	(7,139.00)
903100	CONTRACT & ORDERS EXPENS	805.00	1,600.00	(795.00)	1,191.00	2,150.00	(959.00)	169.00	2,150.00	(1,981.00)
903200	CONTRACTS & ORDERS LABOR	17,748.00	7,308.00	10,440.00	15,731.00	6,035.00	9,696.00	14,038.00	5,760.00	8,278.00
903200	CONTRACTS & ORDERS LABOR	14,093.00	19,261.00	(5,168.00)	13,764.00	19,999.00	(6,235.00)	14,489.00	17,788.00	(3,299.00)
903200	CONTRACTS & ORDERS LABOR	22,509.00	22,005.00	504.00	24,893.00	22,960.00	1,933.00	17,746.00	20,097.00	(2,349.00)
903300	COLLECTING EXPENSES	8,211.00	11,392.00	(3,181.00)	7,774.00	12,293.00	(4,519.00)	15,587.00	11,539.00	4,128.00
903300	COLLECTING EXPENSES	3,917.00	5,018.00	(1,101.00)	584.00	4,773.00	(4,189.00)	5,812.00	4,564.00	1,248.00
903300	COLLECTING EXPENSES	2,871.00	2,500.00	371.00	3,044.00	2,500.00	544.00	1,934.00	2,500.00	(566.00)
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AWW	DESC	2001 October Actual	2001 October Budget	Variance	2001 November Actual	2001 November Budget	Variance	2001 December Actual	2001 December Budget	Variance
40320	DEPR EXPENSE-CONTRIBUTIONS	-	-	-	-	-	-	-	-	-
403000	DEPRECIATION EXPENSE	505,000.00	448,774.00	56,226.00	541,196.00	451,254.00	89,942.00	518,366.00	450,089.00	68,277.00
403000	DEPRECIATION EXPENSE	(55,069.00)	-	(55,069.00)	(61,744.00)	-	-	(67,365.00)	-	(67,365.00)
404430	AMORT REG ASSET - AFUDC	2,144.00	5,309.00	(3,165.00)	2,144.00	5,309.00	(3,165.00)	2,144.00	5,309.00	(3,165.00)
406000	AMORT UT PLT ACQ ADJUST	16.00	1,538.00	(1,522.00)	16.00	1,538.00	(1,522.00)	16.00	1,538.00	(1,522.00)
407000	AMORT PROPERTY LOSSES	48,317.00	46,778.00	1,539.00	48,317.00	46,778.00	1,539.00	48,317.00	46,778.00	1,539.00
408030	OTHER GENERAL TAXES	(1,382.00)	200.00	(1,582.00)	-	200.00	(200.00)	-	200.00	(200.00)
408100	REAL & PERSON PROP TAXES	121,761.00	121,143.00	618.00	122,312.00	121,063.00	1,249.00	(11,173.00)	120,866.00	(132,159.00)
408110	GROSS INC & RECPTS TAXES	6,044.00	6,237.00	(193.00)	6,044.00	6,237.00	(193.00)	6,044.00	6,237.00	(193.00)
408140	FEDERAL UNEMPLYMNT TXS	72.00	20.00	52.00	13.00	14.00	(1.00)	-	-	-
408160	FICA	36,117.00	42,763.00	(6,646.00)	44,060.00	41,739.00	2,321.00	36,303.00	39,566.00	(3,263.00)
408180	STATE UNEMPLYMNT TXS	1.00	15.00	(14.00)	(4.00)	7.00	(11.00)	-	7.00	(7.00)
409100	SIT-CURRENT	74,047.00	69,474.00	4,573.00	23,736.00	65,927.00	(42,191.00)	69,423.00	48,917.00	20,506.00
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409150	FIT-CURRENT	288,550.00	270,420.00	18,130.00	93,875.00	256,617.00	(162,742.00)	319,061.00	190,403.00	128,658.00
409180	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409180	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409180	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409180	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409180	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409210	SIT-OTH INC & DED-REG	(393.00)	(419.00)	26.00	(1,562.00)	(481.00)	(1,071.00)	(3,279.00)	(383.00)	(2,896.00)
409220	FIT-OTH INC & DED-REG	(1,532.00)	(1,633.00)	101.00	(6,039.00)	(1,871.00)	(4,168.00)	(12,765.00)	(1,490.00)	(11,275.00)
410400	DEF SIT-REG ASSET/LIAB	912.00	-	912.00	716.00	-	716.00	626.00	-	626.00
410400	DEF SIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410400	DEF SIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	4,984.00	27,037.00	(22,053.00)	24,039.00	9,904.00	14,135.00	21,238.00	17,490.00	3,748.00
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410650	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410650	DEF SIT-CURRENT	-	-	-	-	-	-	-	-	-
410700	DEF FIT-REG ASSET/LIAB	(3,053.00)	-	(3,053.00)	(2,394.00)	-	(2,394.00)	(2,099.00)	-	(2,099.00)
410700	DEF FIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410700	DEF FIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410900	DEF FIT-OTHER	18,337.00	103,895.00	(85,558.00)	92,344.00	37,107.00	55,237.00	33,965.00	67,852.00	(33,887.00)
410900	DEF FIT-OTHER	-	-	-	-	-	-	-	-	-
410900	DEF FIT-OTHER	-	-	-	-	-	-	-	-	-
410950	DEF FIT-CURRENT	-	-	-	-	-	-	-	-	-
410950	DEF FIT-CURRENT	745.00	-	745.00	(267.00)	-	(267.00)	(139.00)	-	(139.00)
412120	ITC CURRENT/DEFERRED	-	-	-	-	-	-	-	-	-
412210	ITC RESTORED- 3%	(748.00)	(914.00)	166.00	(586.00)	(681.00)	95.00	(515.00)	(692.00)	177.00
412220	ITC RESTORED- 4%	(616.00)	(752.00)	136.00	(483.00)	(561.00)	78.00	(424.00)	(570.00)	146.00
412230	ITC RESTORED-10%	(6,823.00)	(8,469.00)	1,636.00	(5,429.00)	(6,309.00)	880.00	(4,758.00)	(6,392.00)	1,634.00
415100	M&J REVENUES-OUTSIDE	(11,508.00)	(500.00)	(11,008.00)	3,394.00	(500.00)	3,894.00	4,292.00	(500.00)	4,792.00
415110	M&J REVENUES-INSIDE	-	-	-	-	-	-	-	-	-
416100	M&J EXPENSES-OUTSIDE	10,003.00	-	10,003.00	-	-	-	1,077.00	-	1,077.00
416110	M&J EXPENSES-INSIDE	-	-	-	-	-	-	-	-	-
417220	NON-UT OPER-IN-EXPENSES	-	-	-	-	-	-	-	-	-
419300	INT OTHER SECURITIES-CUT	(242.00)	(767.00)	525.00	(273.00)	(767.00)	494.00	(434.00)	(767.00)	333.00
420100	AFUDC - EQUITY	(24,384.00)	(41,588.00)	17,204.00	(28,076.00)	(41,128.00)	13,052.00	(34,062.00)	(45,849.00)	11,787.00
420210	AFUDC - DEBT	(11,633.00)	(19,838.00)	8,205.00	(13,395.00)	(19,619.00)	6,224.00	(16,251.00)	(21,870.00)	5,619.00
422000	GAINS-LOSSES DISP PROP	-	-	-	-	-	-	-	-	-
422000	GAINS-LOSSES DISP PROP	-	-	-	-	-	-	-	-	-
425300	AMORT PREFERRED STOCK EXP	64.00	64.00	-	64.00	64.00	-	64.00	65.00	(1.00)
425300	AMORT PREFERRED STOCK EXP	-	-	-	-	-	-	-	-	-
426100	DONATIONS	1,070.00	1,250.00	(180.00)	700.00	2,500.00	(1,800.00)	1,300.00	1,000.00	300.00
426160	OTHER LOBBYING EXPENSES	5,000.00	4,400.00	600.00	14,613.00	4,400.00	10,113.00	6,922.00	4,400.00	2,522.00
426200	OTHER INCOME DEDUCTIONS	112.00	305.00	(193.00)	428.00	-	428.00	26,419.00	100.00	26,319.00
426410	NON-OPER EMPLOYEE EXP	336.00	349.00	(13.00)	43.00	144.00	(101.00)	175.00	359.00	(184.00)
426420	NON-OPER EMPLOYEE EXP - TAXABL	336.00	108.00	228.00	43.00	108.00	(65.00)	175.00	108.00	67.00
427100	INTEREST LTD-OUT-REG	426,246.00	434,383.00	(8,137.00)	426,246.00	434,383.00	(8,137.00)	335,679.00	539,716.00	(204,037.00)
427100	INTEREST LTD-OUT-REG	-	-	-	-	-	-	-	-	-
427120	INTEREST LTD - INSIDE	-	-	-	-	-	-	-	-	-
428000	AMORT DEBT DISCOUNT & EXP	8,217.00	2,847.00	5,370.00	8,139.00	2,847.00	5,292.00	7,201.00	2,329.00	4,872.00
428000	AMORT DEBT DISCOUNT & EXP	-	-	-	-	-	-	-	-	-
431100	INTEREST ON BANK DEBT	17,444.00	10,228.00	7,216.00	14,514.00	5,845.00	8,669.00	52,059.00	1,397.00	50,662.00
431200	OTHER INTEREST EXPENSE	2,685.00	-	2,685.00	3,896.00	-	3,896.00	6,930.00	-	6,930.00
433100	INTEREST ON BANK DEBT	-	-	-	-	-	-	-	-	-
437100	DIV DEC PREF STK-OUTSIDE	44,600.00	44,600.00	-	44,600.00	44,600.00	-	44,600.00	44,600.00	-
437100	DIV DEC PREF STK-OUTSIDE	-	-	-	-	-	-	-	-	-
438200	DIV DEC COMMON STK - IN	-	-	-	-	-	-	1,692,782.00	1,728,569.00	(35,777.00)
461000	DOMESTIC SEWER SERV BILLED	(1,713.00)	(1,322.00)	(391.00)	(1,748.00)	(1,323.00)	(425.00)	(1,736.00)	(1,289.00)	(447.00)
461000	DOMESTIC SEWER SERV BILLED	(414.00)	(888.00)	474.00	(493.00)	(777.00)	284.00	(628.00)	(646.00)	18.00
461100	RES SALES BILLED METERED	(1,860,642.00)	(1,857,501.00)	(3,141.00)	(1,831,796.00)	(1,923,328.00)	91,532.00	(1,719,447.00)	(1,701,884.00)	(17,563.00)
461110	RES SALES UNBILL METERED	(60,894.00)	(52,376.00)	(8,518.00)	205,403.00	164,148.00	41,255.00	(54,276.00)	(22,923.00)	(31,353.00)
461130	DOMESTIC SEWER SERV UNBILLED	(504.00)	(25.00)	(479.00)	212.00	(21.00)	233.00	8.00	(13.00)	21.00
461130	DOMESTIC SEWER SERV UNBILLED	(152.00)	-	(152.00)	3.00	-	3.00	(91.00)	-	(91.00)
461200	COM SALES BILLED METERED	(957,246.00)	(970,276.00)	13,030.00	(937,997.00)	(993,806.00)	55,809.00	(808,303.00)	(833,835.00)	25,532.00
461210	COM SALES UNBILL METERED	(22,174.00)	(16,316.00)	(6,858.00)	145,365.00	121,471.00	23,894.00	(35,500.00)	(20,447.00)	(15,053.00)
461300	IND SALES BILLED METERED	(135,145.00)	(160,401.00)	25,256.00	(128,934.00)	(137,512.00)	8,578.00	(119,978.00)	(130,596.00)	10,618.00
461310	IND SALES UNBILL METERED	19,205.00	19,457.00	(252.00)	10,984.00	7,309.00	3,675.00	(6,338.00)	(2,916.00)	(3,422.00)
461400	MISC SALES BILLED METERED	(2,888.00)	18,932.00	(21,820.00)	(1,321.00)	21,296.00	(22,617.00)	(3,717.00)	21,340.00	(25,057.00)
462000	PRIV FIR PROT SER BILLED	(66,354.00)	(65,805.00)	(549.00)	(66,781.00)	(66,941.00)	160.00	(66,249.00)	(66,013.00)	(236.00)
462110	INDUST WASTE SER UNBILL	(298.00)	-	(298.00)	235.00	-	235.00	63.00	-	63.00
462210	INDUSTRIAL WASTE SERVICE	(625.00)	(475.00)	(150.00)	(405.00)	(475.00)	70.00	(311.00)	(475.00)	164.00
463000	PUB FIRE PROT SER BILLED	(147,330.00)	(147,528.00)	198.00	(153,093.00)	(147,648.00)	(5,445.00)	(149,031.00)	(147,744.00)	(1,287.00)
464200	PUB AUTH SLS BILLED METRO	(288,709.00)	(331,760.00)	43,051.00	(246,942.00)	(266,132.00)	19,190.00	(232,759.00)	(224,559.00)	(8,200.00)
464210	PUB AUTH SLS UNBILL METRO	39,554.00	42,417.00	(2,863.00)	38,218.00	30,594.00	7,624.00	(17,936.00)	(12,152.00)	(5,784.00)
465000	SALES FOR RESALE BILLED	(88,989.00)	(77,238.00)	(11,751.00)	(72,923.00)	(78,476.00)	5,553.00	(78,425.00)	(70,813.00)	(7,612.00)
466100	SALES FOR RESALE UNBILL	(1,418.00)	735.00	(2,153.00)	8,129.00	6,605.00	1,524.00	3,987.00	5,661.00	(1,674.00)
471100	RECONNECTION CHARGES	(12,558.00)	(14,688.00)	2,130.00	(13,743.00)	(14,688.00)	945.00	(3,903.00)	(14,688.00)	10,785.00
471200	OTHER MISC SERV REVENUES	(2,558.00)	(1,652.00)	(906.00)	(3,268.00)	(1,652.00)	(1,616.00)	(2,448.00)	(1,652.00)	(796.00)
471200	OTHER MISC SERV REVENUES	(75.00)	(50.00)	(25.00)	(155.00)	(50.00)	(105.00)	(50.00)	(50.00)	-
472000	RENTS FROM WATER PROPERTY	(6,818.00)	(6,995.00)	377.00	(6,618.00)	(6,995.00)	377.00	(7,518.00)	(6,995.00)	(523.00)
474100	BILL & COLL SERV FOR OTH	(60,782.00)	(59,494.00)	(2,288.00)	(60,892.00)	(58,558.00)	(2,334.00)	(61,132.00)	(58,622.00)	(2,510.00)
474300	MISCELLANEOUS	(624.00)	(300.00)	(324.00)	(370.00)	(300.00)	(70.00)	(738.00)	(300.00)	(438.00)
600000	SS OPERATION SUPERV & ENG	22,278.00	24,119.00	(1,841.00)	20,076.00	23,976.00	(3,900.00)	18,636.00	23,901.00	(4,365.00)
601100	SS OPERATION EXPENSE	-	-	-	-	-	-	-	-	-
602000	PURCHASED WATER	23,478.00	15,000.00	8,478.00	22,975.00	10,000.00	12,975.00	22,496.00	10,000.00	12,496.00
603100	MISCELLANEOUS SS EXPENSES	3,671.00	5,238.00	(1,567.00)	4,493.00	-	4,493.00	5,346.00	-	5,346.00
603100	MISCELLANEOUS SS EXPENSES	276.00	2,600.00	(2,324.00)	194.00	-	194.00	2,539.00	2,750.00	(211.00)

Kentucky-American Water Company
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AWW	DESC	2001 October Actual	2001 October Budget	Variance	2001 November Actual	2001 November Budget	Variance	2001 December Actual	2001 December Budget	Variance
603100	MISCELLANEOUS SS EXPENSES	-	-	-	-	-	-	-	-	-
603100	MISCELLANEOUS SS EXPENSES	2,796.00	12,795.00	(9,999.00)	3,642.00	7,519.00	(3,877.00)	6,722.00	3,066.00	3,656.00
603100	MISCELLANEOUS SS EXPENSES	-	150.00	(150.00)	305.00	662.00	(357.00)	-	150.00	(150.00)
603100	MISCELLANEOUS SS EXPENSES	-	-	-	-	-	-	-	-	-
603100	MISCELLANEOUS SS EXPENSES	3,085.00	3,254.00	(169.00)	2,396.00	2,484.00	(88.00)	2,522.00	2,626.00	(104.00)
603100	MISCELLANEOUS SS EXPENSES	210.00	-	210.00	-	-	-	372.00	-	372.00
603100	MISCELLANEOUS SS EXPENSES	1,421.00	1,640.00	(219.00)	2,169.00	1,640.00	529.00	4,442.00	1,640.00	2,802.00
610000	SS ORDNY MAINT SUPR & ENG	94,382.00	65,423.00	28,959.00	69,228.00	62,837.00	6,391.00	73,138.00	60,447.00	12,691.00
610000	SS ORDNY MAINT SUPR & ENG	-	-	-	-	-	-	-	-	-
611100	OR MN SS STRUCT & IMP MAT	3,228.00	4,370.00	(1,142.00)	909.00	5,670.00	(5,761.00)	52,477.00	5,570.00	46,907.00
613120	AMORT DEF EXP LAK RIV & OTH	2,479.00	-	2,479.00	2,479.00	-	-	2,479.00	-	2,479.00
614120	AMORT DEF EXP WELLS & SPR	-	-	-	-	-	-	-	-	-
617100	OR MN MISC WAT SS PLT MAT	-	2,000.00	(2,000.00)	-	-	-	-	-	-
617100	OR MN MISC WAT SS PLT MAT	-	-	-	-	-	-	-	-	-
620200	PUMP OPER SUP & ENG ELEC	-	-	-	-	-	-	-	-	-
622100	POWER PRODUCTION EXP.	-	-	-	-	-	-	-	-	-
623110	POWER PURCH FOR PUMP ELEC	10,868.00	100,594.00	(89,726.00)	12,228.00	94,404.00	(82,176.00)	8,140.00	93,120.00	(84,980.00)
623210	FUEL PURCH FOR PUMP OTHER	-	-	-	-	-	-	-	-	-
623210	FUEL PURCH FOR PUMP OTHER	157,673.00	44,924.00	112,749.00	102,533.00	39,706.00	62,827.00	155,775.00	39,323.00	116,452.00
623210	FUEL PURCH FOR PUMP OTHER	272.00	-	272.00	307.00	-	307.00	123.00	-	123.00
624100	PUMPING EXPENSE	-	-	-	-	-	-	-	-	-
624200	PUMPING LABOR ELECTRIC	-	-	-	-	-	-	-	-	-
624500	PUMPING EXPENSES ELECTRIC	-	-	-	-	-	-	-	-	-
624500	PUMPING EXPENSES ELECTRIC	-	-	-	-	-	-	-	-	-
626500	MISC PUMPING EXP ELECTRIC	2,584.00	826.00	1,758.00	477.00	826.00	(349.00)	1,044.00	826.00	218.00
630200	OR MN PUMP SUP & ENG ELEC	5,850.00	5,138.00	712.00	3,212.00	5,054.00	(1,842.00)	3,632.00	4,841.00	(1,209.00)
630200	OR MN PUMP SUP & ENG ELEC	-	1,121.00	(1,121.00)	-	1,072.00	(1,072.00)	-	1,023.00	(1,023.00)
633200	OR MN PUMP EQPT MAT OTHER	-	-	-	-	-	-	-	-	-
633200	OR MN PUMP EQPT MAT ELEC	6,098.00	6,901.00	(803.00)	6,096.00	5,721.00	375.00	7,061.00	6,451.00	610.00
640000	WT OPERATION SUPERV & ENG	40,826.00	34,957.00	5,869.00	34,850.00	33,432.00	1,418.00	33,689.00	31,913.00	1,776.00
641100	GENERAL CHEMICALS	75,499.00	111,633.00	(36,134.00)	87,069.00	91,576.00	(4,517.00)	82,353.00	87,711.00	(5,358.00)
641100	GENERAL CHEMICALS	6,978.00	-	6,978.00	6,978.00	-	6,978.00	6,978.00	-	6,978.00
642100	GENERAL WT LABOR	82,092.00	65,931.00	16,161.00	75,413.00	69,685.00	5,728.00	81,004.00	65,287.00	15,717.00
642300	GENERAL WT EXPENSES	3,456.00	1,988.00	1,468.00	2,187.00	1,738.00	449.00	1,865.00	1,738.00	127.00
642300	GENERAL WT EXPENSES	1,053.00	1,672.00	(619.00)	1,639.00	1,472.00	167.00	967.00	2,042.00	(1,075.00)
642300	GENERAL WT EXPENSES	1,118.00	1,312.00	(194.00)	1,994.00	1,312.00	682.00	2,875.00	2,315.00	560.00
642300	GENERAL WT EXPENSES	195.00	300.00	(105.00)	300.00	300.00	0.00	195.00	300.00	(105.00)
642300	GENERAL WT EXPENSES	11,103.00	6,250.00	4,853.00	4,126.00	5,250.00	(1,124.00)	6,457.00	6,150.00	307.00
642300	GENERAL WT EXPENSES	905.00	826.00	79.00	582.00	776.00	106.00	906.00	826.00	80.00
642300	GENERAL WT EXPENSES	1,172.00	400.00	772.00	746.00	400.00	346.00	733.00	400.00	333.00
643100	MISC WT EXPENSES-CURRENT	-	-	-	6,760.00	-	6,760.00	15,299.00	-	15,299.00
643100	MISC WT EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
643100	MISC WT EXPENSES-CURRENT	15,566.00	15,375.00	191.00	11,637.00	15,375.00	(3,738.00)	10,898.00	15,375.00	(4,477.00)
643100	MISC WT EXPENSES-CURRENT	498.00	145.00	353.00	543.00	-	543.00	487.00	1,064.00	(577.00)
643100	MISC WT EXPENSES-CURRENT	4,389.00	2,050.00	2,339.00	2,132.00	2,562.00	(430.00)	2,587.00	2,562.00	25.00
643100	MISC WT EXPENSES-CURRENT	444.00	690.00	(246.00)	774.00	590.00	184.00	595.00	690.00	(95.00)
643100	MISC WT EXPENSES-CURRENT	-	100.00	(100.00)	-	260.00	(200.00)	795.00	300.00	495.00
643300	WASTE DISPOSAL EXP (CUR)	3,114.00	3,900.00	(786.00)	4,345.00	3,900.00	445.00	4,580.00	3,900.00	680.00
643310	AMORT WASTE DISPOSAL EXP	6,000.00	14,333.00	(8,333.00)	6,000.00	14,333.00	(8,333.00)	13,870.00	14,333.00	(463.00)
644000	WT RENTS	2,896.00	2,925.00	(29.00)	3,646.00	2,925.00	721.00	2,933.00	2,925.00	8.00
650000	OR MN WT SUPR & ENG	5,863.00	6,773.00	(910.00)	4,645.00	6,691.00	(2,046.00)	3,549.00	6,442.00	(2,893.00)
650000	OR MN WT SUPR & ENG	4,853.00	5,882.00	(1,029.00)	3,801.00	5,625.00	(1,824.00)	4,671.00	5,371.00	(700.00)
651100	OR MN WT STRUCT & IMP MAT	3,370.00	2,400.00	970.00	3,919.00	2,400.00	1,519.00	3,370.00	2,400.00	970.00
651100	OR MN WT STRUCT & IMP MAT	16,143.00	19,070.00	(2,927.00)	394.00	270.00	124.00	375.00	270.00	105.00
651120	AMORT DEF EXP WT STRUCT	12,336.00	1,463.00	10,873.00	12,336.00	15,784.00	(3,448.00)	12,336.00	15,784.00	(3,448.00)
652100	OR MN GENERAL WT EQPT MAT	-	-	-	-	-	-	-	-	-
660000	T&D OPERATION SUPER & ENG	29,536.00	21,599.00	7,937.00	24,062.00	19,912.00	4,150.00	30,459.00	19,059.00	11,400.00
660000	T&D OPERATION SUPER & ENG	-	-	-	-	-	-	-	-	-
661200	STORAGE FACILITIES LABOR	50,432.00	24,453.00	25,979.00	40,300.00	24,000.00	16,300.00	44,879.00	22,431.00	22,448.00
661200	STORAGE FACILITIES LABOR	6,580.00	1,368.00	5,212.00	4,903.00	1,189.00	3,714.00	4,031.00	1,131.00	2,900.00
662100	T&D LINES EXPENSE	4,983.00	7,932.00	(2,949.00)	1,828.00	7,390.00	(5,562.00)	4,178.00	7,932.00	(3,754.00)
662100	T&D LINES EXPENSE	-	-	-	-	-	-	-	-	-
662100	T&D LINES EXPENSE	1,025.00	308.00	717.00	1,620.00	308.00	1,312.00	3,186.00	308.00	2,878.00
662200	T&D LINES LABOR	25,964.00	38,120.00	(12,156.00)	25,848.00	38,074.00	(12,226.00)	23,224.00	35,880.00	(12,656.00)
662200	T&D LINES LABOR	-	-	-	25.00	-	25.00	-	-	-
663300	MISC METER EXPENSES	7,035.00	5,945.00	1,090.00	6,278.00	5,945.00	333.00	5,956.00	5,945.00	3,641.00
665300	MISC T&D EXPENSES-CURRENT	472.00	308.00	164.00	235.00	359.00	(124.00)	478.00	359.00	119.00
665300	MISC T&D EXPENSES-CURRENT	286.00	205.00	81.00	626.00	820.00	(194.00)	1,216.00	820.00	396.00
665300	MISC T&D EXPENSES-CURRENT	401.00	564.00	(163.00)	538.00	564.00	(26.00)	1,473.00	564.00	909.00
665300	MISC T&D EXPENSES-CURRENT	697.00	717.00	(20.00)	2,158.00	717.00	1,441.00	2,208.00	973.00	1,235.00
665300	MISC T&D EXPENSES-CURRENT	(13.00)	-	(13.00)	(1.00)	-	(1.00)	24.00	-	24.00
665300	MISC T&D EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
665300	MISC T&D EXPENSES-CURRENT	6,242.00	1,400.00	4,842.00	2,145.00	1,400.00	745.00	2,281.00	1,400.00	881.00
666000	T&D RENTS	-	1,508.00	(1,508.00)	-	-	-	1,250.00	1,150.00	100.00
666000	T&D RENTS	818.00	250.00	568.00	835.00	250.00	585.00	1,421.00	250.00	1,171.00
667100	MISC SEWER T & D EXP	271.00	410.00	(139.00)	61.00	410.00	(349.00)	432.00	410.00	22.00
670000	OR MN T&D SUPR & ENG	4,402.00	-	4,402.00	3,708.00	-	3,708.00	4,480.00	-	4,480.00
670000	OR MN T&D SUPR & ENG	15,750.00	11,754.00	3,996.00	10,495.00	10,831.00	(336.00)	9,520.00	10,156.00	(636.00)
671100	OR MN T&D STRUCT & IMP-MAT	-	-	-	-	-	-	-	-	-
671100	OR MN T&D STRUCT & IMP-MAT	31,974.00	25,112.00	6,862.00	2,497.00	22,537.00	(20,040.00)	40,361.00	19,987.00	20,374.00
671200	OR MN T&D STRUCT & IMP-LAB	55.00	-	55.00	111.00	-	111.00	-	-	-
672120	AMORT DEF EXP RES & STAND	16,624.00	16,927.00	(303.00)	16,624.00	16,927.00	(303.00)	16,624.00	16,927.00	(303.00)
673100	OR MN T&D MAINS MAT	-	-	-	-	-	-	-	-	-
673200	OR MN T&D MAINS LAB	16,454.00	17,579.00	(1,125.00)	16,556.00	17,067.00	(511.00)	10,613.00	15,632.00	(5,019.00)
673200	OR MN T&D MAINS LAB	-	-	-	-	-	-	-	-	-
675200	OR MN SERVICES LAB	15,459.00	20,227.00	(4,768.00)	14,988.00	18,755.00	(3,767.00)	16,452.00	18,826.00	(2,174.00)
676200	OR MN METERS LAB	859.00	231.00	628.00	884.00	237.00	647.00	1,296.00	237.00	1,059.00
677200	OR MN HYDRANTS LAB	12,360.00	8,434.00	3,926.00	9,152.00	8,406.00	746.00	4,763.00	7,998.00	(3,235.00)
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	-	-	-
678100	OR MN OTHER T&D PLANT MAT	23,639.00	10,373.00	13,266.00	7,809.00	9,143.00	(1,334.00)	16,936.00	205.00	16,731.00
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	-	-	-
678200	OR MN OTHER T&D PLANT LAB	-	1,910.00	(1,910.00)	-	1,851.00	(1,851.00)	-	1,743.00	(1,743.00)
902200	METER READING LABOR	40,058.00	46,907.00	(6,849.00)	35,655.00	46,075.00	(9,420.00)	39,022.00	44,080.00	(5,058.00)
903100	CONTRACT & ORDERS EXPENS	436.00	1,300.00	(864.00)	853.00	1,050.00	(197.00)	820.00	1,050.00	(230.00)
903200	CONTRACTS & ORDERS LABOR	43,398.00	6,069.00	37,329.00	20,255.00	5,589.00	14,666.00	16,732.00	5,479.00	11,253.00
903200	CONTRACTS & ORDERS LABOR	20,073.00	19,989.00	84.00	15,868.00	19,261.00	(3,393.00)	15,533.00	18,734.00	(3,201.00)
903200	CONTRACTS & ORDERS LABOR	29,096.00	22,950.00	6,146.00	21,834.00	22,005.00	(171.00)	22,068.00	21,321.00	747.00
903300	COLLECTING EXPENSES	8,514.00	11,328.00	(2,814.00)	17,745.00	11,122.00	6,623.00	11,120.00	11,950.00	(830.00)
903300	COLLECTING EXPENSES	1,698.00	4,659.00	(2,971.00)	6,222.00	4,648.00	1,574.00	6,145.00	5,488.00	657.00
903300	COLLECTING EXPENSES	2								

Kentucky-American Water Company
Case No. 2004-60103
Response to PSCDR1 #4

AWW	DESC	2002 January Actual	2002 January Budget	Variance	2002 February Actual	2002 February Budget	Variance	2002 March Actual	2002 March Budget	Variance
40320	DEPR EXPENSE-CONTRIBUTIONS	-	-	-	-	-	-	-	-	-
403000	DEPRECIATION EXPENSE	518,570.00	455,580.00	62,990.00	455,564.00	455,989.00	(425.00)	459,659.00	456,346.00	3,313.00
403000	DEPRECIATION EXPENSE	(62,522.00)	-	(62,522.00)	-	-	-	-	-	-
404430	AMORT REG ASSET - AFUDC	2,144.00	2,144.00	-	2,144.00	2,144.00	-	2,144.00	2,144.00	-
406000	AMORT UT PLT ACQ ADJUST	16.00	16.00	-	16.00	16.00	-	10,892.00	16.00	10,876.00
407000	AMORT PROPERTY LOSSES	102,484.00	48,317.00	54,167.00	56,577.00	48,317.00	8,260.00	57,240.00	48,317.00	8,923.00
408030	OTHER GENERAL TAXES	-	-	-	-	-	-	-	-	-
408100	REAL & PERSON PROP TAXES	128,345.00	128,345.00	-	128,345.00	128,345.00	-	128,345.00	128,345.00	-
408110	GROSS INC & RECPTS TAXES	6,626.00	6,626.00	-	6,626.00	6,626.00	-	6,626.00	6,626.00	-
408140	FEDERAL UNEMPLMNT TXS	3,731.00	46,084.00	(42,353.00)	2,641.00	40,074.00	(37,433.00)	867.00	40,881.00	(39,814.00)
408160	FICA	24,446.00	-	24,446.00	34,218.00	-	34,218.00	33,932.00	-	33,932.00
408180	STATE UNEMPLMNT TXS	1,417.00	-	1,417.00	30.00	-	30.00	(8.00)	-	(8.00)
409100	SIT-CURRENT	47,729.00	47,158.00	571.00	32,867.00	28,492.00	4,375.00	(138,900.00)	67,660.00	(206,580.00)
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409150	FIT-CURRENT	185,830.00	183,560.00	2,270.00	131,916.00	110,902.00	21,014.00	(544,710.00)	263,439.00	(808,149.00)
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409210	SIT-OTH INC & DED-REG	455.00	(5,127.00)	5,582.00	(12,166.00)	(3,354.00)	(8,812.00)	16,512.00	(2,613.00)	19,125.00
409220	FIT-OTH INC & DED-REG	1,788.00	(19,955.00)	21,743.00	(47,920.00)	(13,057.00)	(34,863.00)	64,840.00	(10,170.00)	75,010.00
410400	DEF SIT-REG ASSET/LIAB	454.00	-	454.00	413.00	-	413.00	683.00	-	683.00
410400	DEF SIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410400	DEF SIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	429.00	-	429.00	389.00	-	389.00	170,184.00	-	170,184.00
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410650	DEF SIT-CURRENT	-	6,855.00	(6,855.00)	-	19,247.00	(19,247.00)	-	8,351.00	(8,351.00)
410700	DEF FIT-REG ASSET/LIAB	(1,523.00)	-	(1,523.00)	(1,382.00)	-	(1,382.00)	(2,285.00)	-	(2,285.00)
410700	DEF FIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410700	DEF FIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410800	DEF FIT-OTHER	1,670.00	-	1,670.00	1,516.00	-	1,516.00	659,726.00	-	659,726.00
410800	DEF FIT-OTHER	-	-	-	-	-	-	-	-	-
410800	DEF FIT-OTHER	-	-	-	-	-	-	-	-	-
410850	DEF FIT-CURRENT	-	23,557.00	(23,557.00)	-	71,947.00	(71,947.00)	-	24,787.00	(24,787.00)
410850	DEF FIT-CURRENT	-	-	-	-	-	-	-	-	-
412120	ITC CURRENT/DEFERRED	-	(4,710.00)	4,710.00	-	(4,144.00)	4,144.00	-	(4,052.00)	4,052.00
412210	ITC RESTORED- 3%	(373.00)	-	(373.00)	(338.00)	-	(338.00)	(560.00)	-	(560.00)
412220	ITC RESTORED- 4%	(307.00)	-	(307.00)	(279.00)	-	(279.00)	(461.00)	-	(461.00)
412230	ITC RESTORED- 10%	(3,451.00)	-	(3,451.00)	(3,133.00)	-	(3,133.00)	(5,182.00)	-	(5,182.00)
415100	M&J REVENUES-OUTSIDE	-	-	-	(1,337.00)	-	(1,337.00)	(5,515.00)	-	(5,515.00)
415110	M&J REVENUES-INSIDE	-	-	-	73.00	-	73.00	(4,910.00)	-	(4,910.00)
416100	M&J EXPENSES-OUTSIDE	508.00	-	508.00	-	-	-	-	-	-
416110	M&J EXPENSES-INSIDE	-	-	-	-	-	-	-	-	-
417220	NON-UT OPER-IN-EXPENSES	-	-	-	-	-	-	-	-	-
419300	INT OTHER SECURITIES-OUT	-	-	-	(245.00)	-	(245.00)	-	-	-
420100	AFUDC - EQUITY	(29,711.00)	(19,885.00)	(9,826.00)	(26,510.00)	(22,911.00)	(3,599.00)	(27,690.00)	(25,774.00)	(1,916.00)
420210	AFUDC - DEBT	(14,177.00)	(9,488.00)	(4,691.00)	(12,650.00)	(10,929.00)	(1,721.00)	(13,212.00)	(12,295.00)	(917.00)
422000	GAINS-LOSSES DISP PROP	-	-	-	-	-	-	-	-	-
422000	GAINS-LOSSES DISP PROP	-	-	-	-	-	-	-	-	-
425300	AMORT PREFERRED STOCK EXP	64.00	64.00	-	64.00	64.00	-	64.00	64.00	-
425300	AMORT PREFERRED STOCK EXP	-	-	-	-	-	-	-	-	-
426100	DONATIONS	18,600.00	29,950.00	(11,350.00)	34,225.00	10,000.00	24,225.00	3,640.00	18,350.00	(14,710.00)
426160	OTHER LOBBYING EXPENSES	-	-	-	9,230.00	-	9,230.00	10,979.00	-	10,979.00
426200	OTHER INCOME DEDUCTIONS	1,300.00	32,341.00	(31,041.00)	262,858.00	30,720.00	232,148.00	(18,499.00)	13,361.00	(31,880.00)
426410	NON-OPER EMPLOYEE EXP	-	-	-	465.00	-	465.00	270.00	-	270.00
426420	NON-OPER EMPLOYEE EXP - TAXABL	-	-	-	145.00	-	145.00	270.00	-	270.00
427100	INTEREST LTD-OUT-REG	335,679.00	335,679.00	-	335,679.00	335,679.00	-	335,679.00	335,680.00	(1.00)
427100	INTEREST LTD-OUT-REG	-	-	-	-	-	-	-	-	-
427120	INTEREST LTD - INSIDE	-	-	-	-	-	-	-	-	-
428000	AMORT DEBT DISCOUNT & EXP	7,201.00	7,171.00	30.00	7,201.00	7,171.00	30.00	7,201.00	7,171.00	30.00
428000	AMORT DEBT DISCOUNT & EXP	-	-	-	-	-	-	-	-	-
431100	INTEREST ON BANK DEBT	52,900.00	58,076.00	(5,176.00)	34,228.00	60,863.00	(26,635.00)	42,781.00	59,988.00	(17,207.00)
431200	OTHER INTEREST EXPENSE	1,547.00	4,617.00	(3,070.00)	1,615.00	4,617.00	(3,002.00)	1,575.00	4,617.00	(3,042.00)
433100	INTEREST ON BANK DEBT	-	-	-	-	-	-	-	-	-
437100	DIV DEC PREF STK-OUTSIDE	44,600.00	44,600.00	-	44,600.00	12,837.00	31,763.00	44,600.00	12,837.00	31,763.00
437100	DIV DEC PREF STK-OUTSIDE	-	-	-	-	-	-	-	-	-
438200	DIV DEC COMMON STK - IN	-	-	-	-	-	-	1,144,195.00	1,075,281.00	68,914.00
461000	DOMESTIC SEWER SERV BILLED	(1,726.00)	(1,596.00)	(130.00)	(1,739.00)	(1,570.00)	(169.00)	(1,754.00)	(1,567.00)	(187.00)
461000	DOMESTIC SEWER SERV BILLED	(722.00)	(519.00)	(203.00)	(446.00)	(515.00)	69.00	(753.00)	(564.00)	(189.00)
461100	RES SALES BILLED METERED	(1,755,727.00)	(1,797,380.00)	41,653.00	(1,703,807.00)	(1,726,137.00)	22,330.00	(1,587,401.00)	(1,670,784.00)	83,383.00
461110	RES SALES UNBILL METERED	41,943.00	41,943.00	-	103,994.00	103,994.00	-	(179,039.00)	(181,589.00)	2,550.00
461130	DOMESTIC SEWER SERV UNBILLED	-	(208.00)	208.00	247.00	-	247.00	188.00	(285.00)	473.00
461130	DOMESTIC SEWER SERV UNBILLED	-	(343.00)	343.00	78.00	-	78.00	(448.00)	(129.00)	(319.00)
461200	COM SALES BILLED METERED	(631,603.00)	(660,969.00)	29,366.00	(821,176.00)	(849,050.00)	27,874.00	(755,128.00)	(787,107.00)	31,979.00
461210	COM SALES UNBILL METERED	11,951.00	11,951.00	-	68,916.00	68,916.00	-	(87,276.00)	(84,808.00)	(2,468.00)
461300	IND SALES BILLED METERED	(99,206.00)	(124,817.00)	25,611.00	(124,731.00)	(125,227.00)	496.00	(111,387.00)	(125,685.00)	14,298.00
461310	IND SALES UNBILL METERED	(964.00)	(964.00)	-	(43.00)	(43.00)	-	(3,237.00)	(2,690.00)	(547.00)
461400	MISC SALES BILLED METERED	(1,513.00)	(1,273.00)	(240.00)	(1,029.00)	(1,64.00)	(865.00)	(2,060.00)	(1,991.00)	(69.00)
462000	PRIV FIR PROT SER BILLED	(76,312.00)	(66,524.00)	(9,788.00)	(69,255.00)	(66,596.00)	(2,659.00)	(68,913.00)	(66,760.00)	(2,153.00)
462110	INDUST WASTE SER UNBILL	-	232.00	(232.00)	28.00	-	28.00	33.00	(161.00)	194.00
462210	INDUSTRIAL WASTE SERVICE	(141.00)	(304.00)	163.00	(507.00)	(335.00)	(172.00)	(402.00)	(474.00)	72.00
463000	PUB FIRE PROT SER BILLED	(148,672.00)	(146,779.00)	(1,893.00)	(149,464.00)	(146,899.00)	(2,565.00)	(149,045.00)	(147,066.00)	(1,979.00)
464200	PUB AUTH SLS BILLED METRD	(188,862.00)	(226,162.00)	37,300.00	(222,866.00)	(220,455.00)	(2,411.00)	(259,179.00)	(216,069.00)	(53,110.00)
464210	PUB AUTH SLS UNBILL METRD	4,859.00	4,859.00	-	10,199.00	10,199.00	-	(26,082.00)	(25,182.00)	(900.00)
466000	SALES FOR RESALE BILLED	(72,480.00)	(71,479.00)	(1,001.00)	(81,335.00)	(84,143.00)	(17,192.00)	(59,154.00)	(57,385.00)	(1,769.00)
466100	SALES FOR RESALE UNBILL	7,884.00	7,884.00	-	6,882.00	6,882.00	-	(9,276.00)	(8,436.00)	(840.00)
471100	RECONNECTION CHARGES	(19,696.00)	(14,688.00)	(5,008.00)	(16,836.00)	(14,688.00)	(2,148.00)	(22,153.00)	(14,688.00)	(7,465.00)
471200	OTHER MISC SERV REVENUES	(3,121.00)	(2,064.00)	(1,057.00)	(2,509.00)	(2,064.00)	(445.00)	(1,457.00)	(2,064.00)	607.00
471200	OTHER MISC SERV REVENUES	-	-	-	120.00	-	120.00	(50.00)	-	(50.00)
472000	RENTS FROM WATER PROPERTY	(7,741.00)	(8,295.00)	554.00	(11,295.00)	(8,295.00)	(3,000.00)	(20,195.00)	(8,295.00)	(11,900.00)
474100	BILL & COLL SERV FOR OTH	(61,747.00)	(61,075.00)	(672.00)	(62,444.00)	(61,141.00)	(1,303.00)	(62,619.00)	(61,207.00)	(1,412.00)
474300	MISCELLANEOUS	(552.00)	-	(552.00)	(609.00)	-	(609.00)	(10,808.00)	-	(10,808.00)
600000	SS OPERATION SUPERV & ENG	11,791.00	-	11,791.00	8,008.00	-	8,008.00	8,905.00	-	8,905.00
601100	SS OPERATION EXPENSE	-	-	-	-	-	-	-	-	-
602000	PURCHASED WATER	22,000.00	23,991.00	(1,991.00)	22,051.00	22,701.00	(650.00)	22,099.00	21,542.00	557.00
603100	MISCELLANEOUS SS EXPENSES	2,600.00	-	2,600.00	6,433.00	-	6,433.00	1,595.00	-	1,595.00
603100	MISCELLANEOUS SS EXPENSES	134.00	-	134.00	562.00	-	562.00	251.00	-	251.00

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AWW	DESC	2002 January Actual	2002 January Budget	Variance	2002 February Actual	2002 February Budget	Variance	2002 March Actual	2002 March Budget	Variance
603100	MISCELLANEOUS SS EXPENSES	-	-	-	127.00	-	127.00	-	-	-
603100	MISCELLANEOUS SS EXPENSES	4,670.00	29,979.00	(25,309.00)	17,000.00	11,822.00	5,178.00	5,936.00	9,386.00	(3,460.00)
603100	MISCELLANEOUS SS EXPENSES	-	-	-	456.00	-	456.00	-	-	-
603100	MISCELLANEOUS SS EXPENSES	-	-	-	-	-	78.00	-	-	78.00
603100	MISCELLANEOUS SS EXPENSES	4,271.00	-	4,271.00	(1,828.00)	-	(1,828.00)	642.00	-	642.00
603100	MISCELLANEOUS SS EXPENSES	421.00	-	421.00	-	-	-	-	-	-
603100	MISCELLANEOUS SS EXPENSES	2,209.00	-	2,209.00	4,304.00	-	4,304.00	-	-	-
610000	SS ORDNY MAINT SUPR & ENG	92,377.00	-	92,377.00	80,646.00	-	80,646.00	77,467.00	-	77,467.00
610000	SS ORDNY MAINT SUPR & ENG	-	-	-	-	-	-	-	-	-
611100	OR MN SS STRUCT & IMP MAT	1,074.00	-	1,074.00	8,152.00	-	8,152.00	9,246.00	-	9,246.00
613120	AMORT DEF EXP LAK RV & OTH	2,479.00	-	2,479.00	2,479.00	-	2,479.00	2,479.00	-	2,479.00
614120	AMORT DEF EXP WELLS & SPR	-	31,295.00	(31,295.00)	-	31,295.00	(31,295.00)	-	31,295.00	(31,295.00)
617100	OR MN MISC WAT SS PLT MAT	-	-	-	-	-	-	-	-	-
617100	OR MN MISC WAT SS PLT MAT	-	-	-	-	-	-	1,671.00	-	1,671.00
620200	PUMP OPER SUP & ENG ELEC	-	-	-	-	-	-	2,420.00	-	2,420.00
622100	POWER PRODUCTION EXP.	-	-	-	-	-	-	-	-	-
623110	POWER PURCH FOR PUMP ELEC	8,678.00	93,253.00	(84,575.00)	16,430.00	79,488.00	(63,058.00)	13,053.00	88,228.00	(75,175.00)
623210	FUEL PURCH FOR PUMP OTHER	-	39,012.00	(39,012.00)	-	32,569.00	(32,569.00)	-	37,668.00	(37,668.00)
623210	FUEL PURCH FOR PUMP OTHER	132,673.00	-	132,673.00	83,956.00	-	83,956.00	111,236.00	-	111,236.00
623210	FUEL PURCH FOR PUMP OTHER	327.00	-	327.00	413.00	-	413.00	423.00	-	423.00
624100	PUMPING EXPENSE	-	-	-	-	-	-	-	-	-
624200	PUMPING LABOR ELECTRIC	-	-	-	-	-	-	-	-	-
624500	PUMPING EXPENSES ELECTRIC	-	-	-	-	-	-	-	-	-
624500	PUMPING EXPENSES ELECTRIC	-	2,527.00	(2,527.00)	-	1,433.00	(1,433.00)	-	1,433.00	(1,433.00)
626500	MISC PUMPING EXP ELECTRIC	-	-	-	734.00	-	734.00	2,285.00	-	2,285.00
630200	OR MN PUMP SUP & ENG ELEC	5,394.00	-	5,394.00	4,774.00	-	4,774.00	4,148.00	-	4,148.00
630200	OR MN PUMP SUP & ENG ELEC	-	-	-	-	-	-	-	-	-
633200	OR MN PUMP EQPT MAT OTHER	-	-	-	-	-	-	-	-	-
633200	OR MN PUMP EQPT MAT ELEC	7,603.00	-	7,603.00	6,751.00	-	6,751.00	5,108.00	-	5,108.00
640000	WT OPERATION SUPERV & ENG	32,672.00	-	32,672.00	26,376.00	-	26,376.00	35,475.00	-	35,475.00
641100	GENERAL CHEMICALS	101,275.00	87,337.00	13,938.00	79,560.00	77,909.00	1,651.00	120,177.00	83,043.00	37,134.00
642100	GENERAL CHEMICALS	6,978.00	-	6,978.00	-	-	-	-	-	-
642300	GENERAL WT LABOR	73,369.00	-	73,369.00	71,129.00	-	71,129.00	74,187.00	-	74,187.00
642300	GENERAL WT EXPENSES	1,074.00	-	1,074.00	3,216.00	-	3,216.00	3,598.00	-	3,598.00
642300	GENERAL WT EXPENSES	17,776.00	-	17,776.00	19,233.00	-	19,233.00	20,901.00	-	20,901.00
642300	GENERAL WT EXPENSES	4,538.00	-	4,538.00	559.00	-	559.00	504.00	-	504.00
642300	GENERAL WT EXPENSES	206.00	-	206.00	589.00	-	589.00	390.00	-	390.00
642300	GENERAL WT EXPENSES	2,148.00	-	2,148.00	9,221.00	-	9,221.00	9,695.00	-	9,695.00
642300	GENERAL WT EXPENSES	1,242.00	-	1,242.00	716.00	-	716.00	1,494.00	-	1,494.00
643100	MISC WT EXPENSES-CURRENT	1,199.00	-	1,199.00	292.00	-	292.00	-	-	-
643100	MISC WT EXPENSES-CURRENT	-	17,273.00	(17,273.00)	(480.00)	-	(480.00)	190.00	-	190.00
643100	MISC WT EXPENSES-CURRENT	-	-	-	-	18,797.00	(18,797.00)	-	17,479.00	(17,479.00)
643100	MISC WT EXPENSES-CURRENT	8,420.00	-	8,420.00	3,300.00	-	3,300.00	690.00	-	690.00
643100	MISC WT EXPENSES-CURRENT	2,801.00	-	2,801.00	3,441.00	-	3,441.00	3,158.00	-	3,158.00
643100	MISC WT EXPENSES-CURRENT	994.00	-	994.00	-	-	-	62.00	-	62.00
643300	WASTE DISPOSAL EXP (CUR)	-	-	-	-	-	-	296.00	-	296.00
643310	AMORT WASTE DISPOSAL EXP	2,466.00	5,500.00	(3,034.00)	1,874.00	5,500.00	(3,626.00)	1,620.00	5,500.00	(3,880.00)
644000	WT RENTS	6,960.00	7,300.00	(340.00)	6,960.00	7,300.00	(340.00)	6,960.00	7,300.00	(340.00)
650000	OR MN WT SUPR & ENG	2,867.00	-	2,867.00	2,943.00	-	2,943.00	2,864.00	-	2,864.00
650000	OR MN WT SUPR & ENG	4,363.00	-	4,363.00	4,372.00	-	4,372.00	3,983.00	-	3,983.00
651100	OR MN WT STRUCT & IMP MAT	5,825.00	-	5,825.00	4,878.00	-	4,878.00	4,843.00	-	4,843.00
651100	OR MN WT STRUCT & IMP MAT	3,417.00	-	3,417.00	3,370.00	-	3,370.00	3,393.00	-	3,393.00
651120	AMORT DEF EXP WT STRUCT	25,346.00	-	25,346.00	10,351.00	-	10,351.00	8,640.00	-	8,640.00
652100	OR MN GENERAL WT EQPT MAT	12,336.00	-	12,336.00	12,336.00	-	12,336.00	12,336.00	-	12,336.00
660000	T&D OPERATION SUPER & ENG	8,012.00	-	8,012.00	1,561.00	-	1,561.00	-	-	-
660000	T&D OPERATION SUPER & ENG	-	-	-	-	-	-	-	-	-
661200	STORAGE FACILITIES LABOR	42,591.00	-	42,591.00	33,085.00	-	33,085.00	40,114.00	-	40,114.00
661200	STORAGE FACILITIES LABOR	7,879.00	-	7,879.00	9,743.00	-	9,743.00	10,638.00	-	10,638.00
662100	T&D LINES EXPENSE	3,043.00	-	3,043.00	18,115.00	-	18,115.00	15,673.00	-	15,673.00
662100	T&D LINES EXPENSE	-	-	-	-	-	-	-	-	-
662200	T&D LINES LABOR	32,063.00	-	32,063.00	28,189.00	-	28,189.00	28,418.00	-	28,418.00
662200	T&D LINES LABOR	-	-	-	-	-	-	-	-	-
663300	MISC METER EXPENSES	1,921.00	-	1,921.00	5,254.00	-	5,254.00	5,287.00	-	5,287.00
665300	MISC T&D EXPENSES-CURRENT	282.00	-	282.00	445.00	-	445.00	887.00	-	887.00
665300	MISC T&D EXPENSES-CURRENT	1,126.00	-	1,126.00	3,002.00	-	3,002.00	2,766.00	-	2,766.00
665300	MISC T&D EXPENSES-CURRENT	269.00	-	269.00	180.00	-	180.00	180.00	-	180.00
665300	MISC T&D EXPENSES-CURRENT	810.00	-	810.00	3,490.00	-	3,490.00	858.00	-	858.00
665300	MISC T&D EXPENSES-CURRENT	29.00	-	29.00	-	-	-	554.00	-	554.00
665300	MISC T&D EXPENSES-CURRENT	-	2,750.00	(2,750.00)	-	2,750.00	(2,750.00)	-	2,750.00	(2,750.00)
666000	T&D RENTS	1,628.00	-	1,628.00	2,044.00	-	2,044.00	1,948.00	-	1,948.00
666000	T&D RENTS	-	700.00	(700.00)	121.00	815.00	(894.00)	100.00	600.00	(500.00)
667100	MISC SEWER T & D EXP	305.00	-	305.00	232.00	-	232.00	890.00	-	890.00
670000	OR MN T&D SUPR & ENG	421.00	-	421.00	-	-	-	60.00	-	60.00
670000	OR MN T&D SUPR & ENG	5,149.00	-	5,149.00	3,838.00	-	3,838.00	5,309.00	-	5,309.00
670000	OR MN T&D SUPR & ENG	3,984.00	-	3,984.00	2,505.00	-	2,505.00	1,963.00	-	1,963.00
671100	OR MN T&D STRUCT & IMP-MAT	-	35,229.00	(35,229.00)	-	38,804.00	(38,804.00)	-	72,729.00	(72,729.00)
671100	OR MN T&D STRUCT & IMP-MAT	10,661.00	-	10,661.00	16,393.00	-	16,393.00	19,904.00	-	19,904.00
671200	OR MN T&D STRUCT & IMP-LAB	213.00	-	213.00	34.00	-	34.00	17.00	-	17.00
672120	AMORT DEF EXP RES & STAND	16,624.00	-	16,624.00	16,624.00	-	16,624.00	16,636.00	-	16,636.00
673100	OR MN T&D MAINS MAT	-	-	-	-	-	-	-	-	-
673200	OR MN T&D MAINS LAB	29,473.00	-	29,473.00	20,067.00	-	20,067.00	18,701.00	-	18,701.00
673200	OR MN T&D MAINS LAB	-	-	-	-	-	-	-	-	-
675200	OR MN SERVICES LAB	23,829.00	-	23,829.00	26,584.00	-	26,584.00	17,165.00	-	17,165.00
676200	OR MN METERS LAB	4,370.00	-	4,370.00	3,254.00	-	3,254.00	1,547.00	-	1,547.00
677200	OR MN HYDRANTS LAB	8,725.00	-	8,725.00	7,634.00	-	7,634.00	8,823.00	-	8,823.00
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	-	-	-
678100	OR MN OTHER T&D PLANT MAT	5,804.00	855.00	4,949.00	10,684.00	855.00	9,829.00	7,684.00	1,880.00	5,804.00
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	-	-	-
678200	OR MN OTHER T&D PLANT LAB	-	-	-	-	-	-	-	-	-
902200	METER READING LABOR	48,605.00	-	48,605.00	46,094.00	-	46,094.00	43,495.00	-	43,495.00
903100	CONTRACT & ORDERS EXPENS	21,343.00	1,050.00	20,293.00	22,279.00	600.00	21,679.00	28,386.00	600.00	27,786.00
903200	CONTRACTS & ORDERS LABOR	23,277.00	-	23,277.00	15,995.00	-	15,995.00	19,945.00	-	19,945.00
903200	CONTRACTS & ORDERS LABOR	16,028.00	-	16,028.00	14,176.00	-	14,176.00	10,946.00	-	10,946.00
903300	COLLECTING EXPENSES	13,978.00	-	13,978.00	19,979.00	-	19,979.00	27,965.00	-	27,965.00
903300	COLLECTING EXPENSES	(1,043.00)	10,400.00	(11,443.00)	19,834.00	10,400.00	9,234.00	15,348.00	10,400.00	4,948.00
903300	COLLECTING EXPENSES	(900.00)	1,000.00	(1,900.00)	7,200.00	1,000.00	6,200.00	(87.00)	1,000.00	(1,087.00)
903520	BILLING & ACCTNG OTH EXP	-	2,000.00	(2,000.00)	2,275.00	2,000.00	275.00	1,531.00	2,000.00	(469.00)

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AWW	DESC	2002 January Actual	2002 January Budget	Variance	2002 February Actual	2002 February Budget	Variance	2002 March Actual	2002 March Budget	Variance
928400	AMORT EXP RATE PROCEEDING	2,043.00	-	2,043.00	2,043.00	-	2,043.00	2,043.00	-	2,043.00
930130	OTHER GENERAL EXPENSE	-	-	-	-	-	-	-	-	-
930130	OTHER GENERAL EXPENSE	(525.00)	-	(525.00)	1,302.00	-	1,302.00	151.00	-	151.00
930130	OTHER GENERAL EXPENSE	-	-	-	-	-	-	-	-	-
930130	OTHER GENERAL EXPENSE	-	-	-	-	-	-	-	-	-
930200	AMORTIZE MISC CHARGES	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	216.00	-	216.00
930210	MISC GENERAL EXP-CURRENT	174.00	1,200.00	(1,026.00)	1,000.00	-	1,000.00	-	200.00	(200.00)
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	-	-	-	331.00	-	331.00	112.00	-	112.00
930260	MEALS & TRAVEL EXPENSES-TAXABL	399.00	-	399.00	1,689.00	-	1,689.00	2,299.00	-	2,299.00
930270	DONATIONS-ILL	-	-	-	-	-	-	-	-	-
930300	RESEARCH & DEV EXP	2,450.00	5,000.00	(2,550.00)	6,243.00	30,000.00	(23,757.00)	31,259.00	5,000.00	28,259.00
930510	LOBBYING EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	22,521.00	(22,521.00)	-	34,519.00	(34,519.00)	-	17,293.00	(17,293.00)
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	492.00	-	492.00
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	58.00	-	58.00
930600	TRANSPORTATION EXPENSES	-	-	-	16.00	-	16.00	551.00	-	551.00
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	28.00	-	28.00
930600	TRANSPORTATION EXPENSES	15,981.00	-	15,981.00	(681.00)	-	(681.00)	62,729.00	-	62,729.00
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930850	MISC GEN EXP-DIRECTORS FEES	5,000.00	-	5,000.00	-	-	-	-	-	-
930850	MISC GEN EXP-DIRECTORS FEES	-	5,500.00	(5,500.00)	-	500.00	(500.00)	-	500.00	(500.00)
930850	MISC GENERAL EXP-DIRECTORS FEES	-	-	-	-	-	-	-	-	-
930880	MISC GEN EXP-COMPANY DUES	240.00	200.00	40.00	325.00	323.00	2.00	215.00	200.00	15.00
930880	MISC GEN EXP-COMPANY DUES	-	-	-	-	-	-	-	-	-
930880	MISC GEN EXP-COMPANY DUES	-	-	-	-	-	-	17,990.00	18,179.00	(189.00)
930890	MISC GEN EXP-OTHER	2,500.00	2,442.00	58.00	12,723.00	11,443.00	1,280.00	803.00	12,493.00	(11,690.00)
930900	TAX PENALTY	-	-	-	156.00	-	156.00	-	-	-
931000	ADM & GENERAL RENTS	-	-	-	-	-	-	-	-	-
931000	ADM & GENERAL RENTS	-	-	-	-	-	-	-	-	-
931000	ADM & GENERAL RENTS	-	6,876.00	(6,876.00)	-	6,876.00	(6,876.00)	-	6,876.00	(6,876.00)
931000	ADM & GENERAL RENTS	1,292.00	-	1,292.00	3,119.00	-	3,119.00	2,582.00	-	2,582.00
932700	OR MN A&G MISC PROPTY MAT	2,257.00	-	2,257.00	95.00	-	95.00	4,709.00	-	4,709.00

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AWW	DESC	2002 April Actual	2002 April Budget	Variance	2002 May Actual	2002 May Budget	Variance	2002 June Actual	2002 June Budget	Variance
603100	MISCELLANEOUS SS EXPENSES	20.00	-	20.00	-	-	-	-	-	-
603100	MISCELLANEOUS SS EXPENSES	1,496.00	10,472.00	(8,976.00)	4,108.00	13,589.00	(9,481.00)	(5,697.00)	12,552.00	(18,249.00)
603100	MISCELLANEOUS SS EXPENSES	2,164.00	-	2,164.00	1,661.00	-	1,661.00	(2,125.00)	-	(2,125.00)
603100	MISCELLANEOUS SS EXPENSES	-	-	-	-	-	-	-	-	-
603100	MISCELLANEOUS SS EXPENSES	2,443.00	-	2,443.00	24,050.00	-	24,050.00	3,952.00	-	3,952.00
603100	MISCELLANEOUS SS EXPENSES	-	-	-	218.00	-	218.00	-	-	-
603100	MISCELLANEOUS SS EXPENSES	1,483.00	-	1,483.00	1,815.00	-	1,815.00	-	-	-
610000	SS ORDNY MAINT SUPR & ENG	83,675.00	-	83,675.00	82,432.00	-	82,432.00	44,380.00	-	44,380.00
610000	SS ORDNY MAINT SUPR & ENG	-	-	-	-	-	-	-	-	-
611100	OR MN SS STRUCT & IMP MAT	14,934.00	-	14,934.00	9,418.00	-	9,418.00	12,699.00	-	12,699.00
613120	AMORT DEF EXP LAK RIV & OTH	2,479.60	-	2,479.60	2,479.00	-	2,479.00	2,479.00	-	2,479.00
614120	AMORT DEF EXP WELLS & SPR	-	31,295.00	(31,295.00)	-	31,295.00	(31,295.00)	-	31,295.00	(31,295.00)
617100	OR MN MISC WAT SS PLT MAT	-	-	-	148.00	-	148.00	-	-	-
617100	OR MN MISC WAT SS PLT MAT	-	-	-	211.00	-	211.00	-	-	-
620200	PUMP OPER SLIP & ENG ELEC	5,428.00	-	5,428.00	-	-	-	-	-	-
622100	POWER PRODUCTION EXP.	-	-	-	-	-	-	-	-	-
623110	POWER PURCH FOR PUMP ELEC	11,629.00	93,584.00	(81,955.00)	13,949.00	108,096.00	(94,147.00)	18,758.00	113,686.00	(94,908.00)
623210	FUEL PURCH FOR PUMP OTHER	-	39,836.00	(39,836.00)	-	53,944.00	(53,944.00)	-	56,523.00	(56,523.00)
623210	FUEL PURCH FOR PUMP OTHER	122,938.00	-	122,938.00	149,713.00	-	149,713.00	157,624.00	-	157,624.00
623210	FUEL PURCH FOR PUMP OTHER	300.00	-	300.00	330.00	-	330.00	271.00	-	271.00
624100	PUMPING EXPENSE	-	-	-	-	-	-	-	-	-
624200	PUMPING LABOR ELECTRIC	-	-	-	-	-	-	-	-	-
624500	PUMPING EXPENSES ELECTRIC	403.00	-	403.00	-	-	-	-	-	-
624500	PUMPING EXPENSES ELECTRIC	-	887.00	(887.00)	-	887.00	(887.00)	-	887.00	(887.00)
626500	MISC PUMPING EXP ELECTRIC	(1,950.00)	-	(1,950.00)	202.00	-	202.00	372.00	-	372.00
630200	OR MN PUMP SUP & ENG ELEC	4,899.00	-	4,899.00	4,166.00	-	4,166.00	4,470.00	-	4,470.00
630200	OR MN PUMP SUP & ENG ELEC	-	-	-	489.00	-	489.00	-	-	-
633200	OR MN PUMP EQPT MAT OTHER	-	-	-	-	-	-	-	-	-
633200	OR MN PUMP EQPT MAT ELEC	23,063.00	-	23,063.00	11,051.00	-	11,051.00	9,573.00	-	9,573.00
640000	WT OPERATION SUPERV & ENG	30,734.00	-	30,734.00	32,497.00	-	32,497.00	34,841.00	-	34,841.00
641100	GENERAL CHEMICALS	109,458.00	88,203.00	21,255.00	138,194.00	102,491.00	35,703.00	136,896.00	108,745.00	28,251.00
641100	GENERAL CHEMICALS	-	-	-	-	-	-	-	-	-
642100	GENERAL WT LABOR	73,323.00	-	73,323.00	82,072.00	-	82,072.00	73,963.00	-	73,963.00
642300	GENERAL WT EXPENSES	967.00	-	967.00	1,909.00	-	1,909.00	1,374.00	-	1,374.00
642300	GENERAL WT EXPENSES	(41,560.00)	-	(41,560.00)	3,922.00	-	3,922.00	10,734.00	-	10,734.00
642300	GENERAL WT EXPENSES	461.00	-	461.00	408.00	-	408.00	399.00	-	399.00
642300	GENERAL WT EXPENSES	195.00	-	195.00	195.00	-	195.00	-	-	-
642300	GENERAL WT EXPENSES	2,594.00	-	2,594.00	7,319.00	-	7,319.00	5,876.00	-	5,876.00
642300	GENERAL WT EXPENSES	562.00	-	562.00	713.00	-	713.00	322.00	-	322.00
642300	GENERAL WT EXPENSES	-	-	-	-	-	-	491.00	-	491.00
643100	MISC WT EXPENSES-CURRENT	(35.00)	-	(35.00)	152.00	-	152.00	425.00	-	425.00
643100	MISC WT EXPENSES-CURRENT	-	18,067.00	(18,067.00)	-	16,483.00	(16,483.00)	-	17,690.00	(17,690.00)
643100	MISC WT EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
643100	MISC WT EXPENSES-CURRENT	1,160.00	-	1,160.00	164.00	-	164.00	1,593.00	-	1,593.00
643100	MISC WT EXPENSES-CURRENT	2,886.00	-	2,886.00	2,681.00	-	2,681.00	2,410.00	-	2,410.00
643100	MISC WT EXPENSES-CURRENT	351.00	-	351.00	326.00	-	326.00	934.00	-	934.00
643100	MISC WT EXPENSES-CURRENT	41.00	-	41.00	62.00	-	62.00	125.00	-	125.00
643300	WASTE DISPOSAL EXP (CUR)	1,307.00	5,500.00	(4,193.00)	1,131.00	4,500.00	(3,369.00)	7,424.00	4,000.00	3,424.00
643310	AMORT WASTE DISPOSAL EXP	6,960.00	7,300.00	(340.00)	6,960.00	7,300.00	(340.00)	6,960.00	7,300.00	(340.00)
644000	WT RENTS	6,326.00	-	6,326.00	3,098.00	-	3,098.00	57.00	-	57.00
650000	OR MN WT SUPR & ENG	4,680.00	-	4,680.00	2,146.00	-	2,146.00	4,604.00	-	4,604.00
650000	OR MN WT SUPR & ENG	5,968.00	-	5,968.00	5,376.00	-	5,376.00	5,180.00	-	5,180.00
651100	OR MN WT STRUCT & IMP MAT	502.00	-	502.00	8,750.00	-	8,750.00	2,629.00	-	2,629.00
651100	OR MN WT STRUCT & IMP MAT	899.00	-	899.00	2,225.00	-	2,225.00	920.00	-	920.00
651120	AMORT DEF EXP WT STRUCT	12,336.00	-	12,336.00	12,336.00	-	12,336.00	12,336.00	-	12,336.00
652100	OR MN GENERAL WT EQPT MAT	2,470.00	-	2,470.00	-	-	-	-	-	-
660000	T&D OPERATION SUPERV & ENG	59.00	-	59.00	-	-	-	-	-	-
661200	T&D OPERATION SUPERV & ENG	40,506.00	-	40,506.00	47,423.00	-	47,423.00	38,093.00	-	38,093.00
661200	T&D OPERATION SUPERV & ENG	10,542.00	-	10,542.00	12,289.00	-	12,289.00	10,753.00	-	10,753.00
661200	T&D OPERATION SUPERV & ENG	11,587.00	-	11,587.00	(15,454.00)	-	(15,454.00)	11,936.00	-	11,936.00
662100	T&D LINES EXPENSE	-	-	-	-	-	-	101.00	-	101.00
662100	T&D LINES EXPENSE	2,513.00	-	2,513.00	1,483.00	-	1,483.00	5,506.00	-	5,506.00
662200	T&D LINES LABOR	24,795.00	-	24,795.00	30,152.00	-	30,152.00	26,504.00	-	26,504.00
662200	T&D LINES LABOR	142.00	-	142.00	-	-	-	-	-	-
663300	MISC METER EXPENSES	5,616.00	-	5,616.00	2,329.00	-	2,329.00	5,414.00	-	5,414.00
665300	MISC T&D EXPENSES-CURRENT	376.00	-	376.00	389.00	-	389.00	397.00	-	397.00
665300	MISC T&D EXPENSES-CURRENT	2,065.00	-	2,065.00	1,219.00	-	1,219.00	959.00	-	959.00
665300	MISC T&D EXPENSES-CURRENT	270.00	-	270.00	382.00	-	382.00	218.00	-	218.00
665300	MISC T&D EXPENSES-CURRENT	199.00	-	199.00	436.00	-	436.00	1,417.00	-	1,417.00
665300	MISC T&D EXPENSES-CURRENT	-	-	-	-	-	-	10.00	-	10.00
665300	MISC T&D EXPENSES-CURRENT	-	2,750.00	(2,750.00)	-	2,750.00	(2,750.00)	-	2,750.00	(2,750.00)
665300	MISC T&D EXPENSES-CURRENT	1,583.00	-	1,583.00	1,780.00	-	1,780.00	2,157.00	-	2,157.00
666000	T&D RENTS	300.00	600.00	(300.00)	228.00	1,000.00	(772.00)	-	700.00	(700.00)
666000	T&D RENTS	28.00	-	28.00	954.00	-	954.00	254.00	-	254.00
667100	MISC SEWER T & D EXP	360.00	-	360.00	338.00	-	338.00	60.00	-	60.00
670000	OR MN T&D SUPR & ENG	4,222.00	-	4,222.00	2,371.00	-	2,371.00	813.00	-	813.00
670000	OR MN T&D SUPR & ENG	2,768.00	-	2,768.00	1,682.00	-	1,682.00	2,488.00	-	2,488.00
671100	OR MN T&D STRUCT & IMP-MAT	-	40,354.00	(40,354.00)	-	143,866.00	(143,866.00)	-	44,454.00	(44,454.00)
671100	OR MN T&D STRUCT & IMP-MAT	39,052.00	-	39,052.00	14,591.00	-	14,591.00	7,492.00	-	7,492.00
671200	OR MN T&D STRUCT & IMP-LAB	201.00	-	201.00	101.00	-	101.00	210.00	-	210.00
672120	AMORT DEF EXP RES & STAND	23,386.00	-	23,386.00	16,636.00	-	16,636.00	16,636.00	-	16,636.00
673100	OR MN T&D MAINS MAT	-	-	-	-	-	-	-	-	-
673200	OR MN T&D MAINS LAB	17,575.00	-	17,575.00	17,445.00	-	17,445.00	15,567.00	-	15,567.00
673200	OR MN T&D MAINS LAB	34.00	-	34.00	-	-	-	-	-	-
675200	OR MN SERVICES LAB	19,791.00	-	19,791.00	16,248.00	-	16,248.00	19,376.00	-	19,376.00
675200	OR MN METERS LAB	1,296.00	-	1,296.00	876.00	-	876.00	554.00	-	554.00
677200	OR MN HYDRANTS LAB	18,210.00	-	18,210.00	17,843.00	-	17,843.00	14,814.00	-	14,814.00
678100	OR MN OTHER T&D PLANT MAT	-	-	-	25.00	-	25.00	-	-	-
678100	OR MN OTHER T&D PLANT MAT	2,251.00	1,880.00	371.00	1,693.00	2,905.00	(1,212.00)	6,595.00	2,905.00	3,690.00
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	-	-	-
678200	OR MN OTHER T&D PLANT LAB	142.00	-	142.00	1,565.00	-	1,565.00	1,064.00	-	1,064.00
902200	METER READING LABOR	48,364.00	-	48,364.00	46,339.00	-	46,339.00	45,050.00	-	45,050.00
903100	CONTRACT & ORDERS EXPENS	(68,483.00)	1,000.00	(69,483.00)	422.00	600.00	(178.00)	94.00	600.00	(506.00)
903200	CONTRACTS & ORDERS LABOR	23,985.00	-	23,985.00	20,014.00	-	20,014.00	12,705.00	-	12,705.00
903200	CONTRACTS & ORDERS LABOR	13,507.00	-	13,507.00	12,314.00	-	12,314.00	16,304.00	-	16,304.00
903200	CONTRACTS & ORDERS LABOR	26,681.00	-	26,681.00	31,592.00	-	31,592.00	25,425.00	-	25,425.00
903300	COLLECTING EXPENSES	9,982.00	10,400.00	(418.00)	9,849.00	10,400.00	(551.00)	11,083.00	10,400.00	683.00
903300	COLLECTING EXPENSES	7,161.00	1,000.00	6,161.00	145.00	1,000.00	(855.00)	(2,230.00)	1,000.00	(3,230.00)
903300	COLLECTING EXPENSES	2,495.00	2,000.00	495.00	1,771.00	2,000.00	(229.00)	2,536.00	2,000.00	536.00
903520	BILLING & ACCTNG OTH EXP	95,489.00	-	95,489.00	27,765.00	-	27,765.00	13,732.00	-	13,732.00

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

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AWW	DESC	2002 July Actual	2002 July Budget	Variance	2002 August Actual	2002 August Budget	Variance	2002 September Actual	2002 September Budget	Variance
40320	DEPR EXPENSE-CONTRIBUTIONS	-	-	-	-	-	-	(1,335.00)	-	(1,335.00)
403000	DEPRECIATION EXPENSE	471,569.00	462,071.00	9,498.00	465,206.00	464,278.00	928.00	477,883.00	467,377.00	10,506.00
403000	DEPRECIATION EXPENSE	-	-	-	-	-	-	-	-	-
404430	AMORT REG ASSET - AFUDC	2,144.00	2,144.00	-	2,144.00	2,144.00	-	2,144.00	2,144.00	-
406000	AMORT UT PLT ACQ ADJUST	5,541.00	16.00	6,525.00	1,104.00	16.00	1,088.00	1,104.00	16.00	1,088.00
407000	AMORT PROPERTY LOSSES	54,333.00	48,317.00	6,016.00	54,333.00	48,317.00	6,016.00	54,333.00	48,317.00	6,016.00
408030	OTHER GENERAL TAXES	-	-	-	-	-	-	-	2,000.00	(2,000.00)
408100	REAL & PERSON PROP TAXES	128,345.00	128,345.00	-	143,459.00	128,345.00	15,114.00	143,459.00	128,345.00	15,114.00
408110	GROSS INC & RECPTS TAXES	6,437.00	6,626.00	(189.00)	6,437.00	6,626.00	(189.00)	6,437.00	6,626.00	(189.00)
408140	FEDERAL UNEMPLMNT TXS	574.00	39,888.00	(39,114.00)	(754.00)	37,373.00	(38,127.00)	1,365.00	35,209.00	(33,844.00)
408160	FICA	37,340.00	-	37,340.00	41,596.00	-	41,596.00	46,367.00	-	46,367.00
408180	STATE UNEMPLMNT TXS	19.00	-	19.00	53.00	-	53.00	8.00	-	8.00
409100	SIT-CURRENT	342,254.00	110,789.00	231,465.00	114,989.00	113,636.00	1,353.00	62,952.00	93,336.00	(30,384.00)
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409150	FIT-CURRENT	1,150,045.00	431,236.00	718,809.00	451,089.00	442,321.00	8,768.00	(397,727.00)	363,303.00	(761,030.00)
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409210	SIT-OTH INC & DED-REG	(7,560.00)	(1,118.00)	(6,442.00)	754.00	(1,654.00)	2,408.00	1,606.00	(1,783.00)	3,389.00
409220	FIT-OTH INC & DED-REG	(24,113.00)	(4,350.00)	(19,763.00)	488.00	(6,440.00)	6,928.00	16,623.00	(6,940.00)	23,563.00
410400	DEF SIT-REG ASSET/LIAB	1,129.00	-	1,129.00	1,158.00	-	1,158.00	1,081.00	-	1,081.00
410400	DEF SIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410400	DEF SIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	(233,231.00)	-	(233,231.00)	1,092.00	-	1,092.00	60,613.00	-	60,613.00
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410650	DEF SIT-CURRENT	-	11,794.00	(11,794.00)	-	12,539.00	(12,539.00)	-	24,726.00	(24,726.00)
410700	DEF FIT-REG ASSET/LIAB	(3,781.00)	-	(3,781.00)	(3,877.00)	-	(3,877.00)	(3,621.00)	-	(3,621.00)
410700	DEF FIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410700	DEF FIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410900	DEF FIT-OTHER	(728,073.00)	-	(728,073.00)	4,251.00	-	4,251.00	866,881.00	-	866,881.00
410900	DEF FIT-OTHER	-	-	-	-	-	-	-	-	-
410900	DEF FIT-OTHER	-	-	-	-	-	-	-	-	-
410950	DEF FIT-CURRENT	-	37,132.00	(37,132.00)	-	38,420.00	(38,420.00)	-	86,864.00	(86,864.00)
410950	DEF FIT-CURRENT	-	-	-	-	-	-	-	-	-
412120	ITC CURRENT/D/DEFERRED	-	(10,695.00)	10,695.00	-	(9,573.00)	9,573.00	-	(9,260.00)	9,260.00
412210	ITC RESTORED- 3%	(926.00)	-	(926.00)	(949.00)	-	(949.00)	(887.00)	-	(887.00)
412220	ITC RESTORED- 4%	(763.00)	-	(763.00)	(782.00)	-	(782.00)	(731.00)	-	(731.00)
412230	ITC RESTORED- 10%	(8,574.00)	-	(8,574.00)	(8,789.00)	-	(8,789.00)	(8,208.00)	-	(8,208.00)
415100	M&J REVENUES-OUTSIDE	(18,476.00)	-	(18,476.00)	(3,591.00)	-	(3,591.00)	(8,216.00)	-	(8,216.00)
415110	M&J REVENUES-INSIDE	-	-	-	-	-	-	-	-	-
416100	M&J EXPENSES-OUTSIDE	3,600.00	-	3,600.00	2,428.00	-	2,428.00	9,208.00	-	9,208.00
416110	M&J EXPENSES-INSIDE	-	-	-	-	-	-	-	-	-
417220	NON-UT OPER-IN-EXPENSES	-	-	-	-	-	-	-	-	-
419300	INT OTHER SECURITIES-OUT	-	-	-	-	-	-	(2,871.00)	-	(2,871.00)
420100	AFUDC - EQUITY	(37,432.00)	(41,671.00)	4,239.00	(24,060.00)	(48,328.00)	22,268.00	(44,018.00)	(50,365.00)	6,339.00
420210	AFUDC - DEBT	(18,078.00)	(19,878.00)	1,800.00	(19,300.00)	-	2,799.00	(21,007.00)	(24,020.00)	3,013.00
422000	GAINS-LOSSES DISP PROP	-	-	-	-	-	-	-	-	-
422000	GAINS-LOSSES DISP PROP	-	-	-	-	-	-	-	-	-
425300	AMORT PREFERRED STOCK EXP	64.00	790.00	(726.00)	790.00	64.00	726.00	64.00	65.00	(1.00)
425300	AMORT PREFERRED STOCK EXP	-	-	-	-	-	-	-	-	-
426100	DONATIONS	27,000.00	5,750.00	21,250.00	2,800.00	12,500.00	(9,700.00)	16,332.00	12,250.00	4,082.00
426160	OTHER LOBBYING EXPENSES	5,000.00	-	5,000.00	13,439.00	-	13,439.00	5,000.00	-	5,000.00
426200	OTHER INCOME DEDUCTIONS	(27,974.00)	8,311.00	(36,285.00)	(2,166.00)	7,613.00	(9,778.00)	2,298.00	9,421.00	(7,123.00)
426410	NON-OPER EMPLOYEE EXP	1,055.00	-	1,055.00	158.00	-	158.00	-	-	158.00
426420	NON-OPER EMPLOYEE EXP - TAXABL	860.00	-	860.00	158.00	-	158.00	-	-	158.00
427100	INTEREST LTD-OUT-REG	407,246.00	335,679.00	71,567.00	(475,921.00)	335,680.00	(811,601.00)	1,405,839.00	335,681.00	1,070,158.00
427100	INTEREST LTD-OUT-REG	-	-	-	-	-	-	-	-	-
427120	INTEREST LTD - INSIDE	-	-	-	957,160.00	-	957,160.00	(957,160.00)	-	(957,160.00)
428000	AMORT DEBT DISCOUNT & EXP	7,201.00	7,171.00	30.00	7,201.00	7,171.00	30.00	7,201.00	7,171.00	30.00
428000	AMORT DEBT DISCOUNT & EXP	-	-	-	-	-	-	-	-	-
431100	INTEREST ON BANK DEBT	1,855.00	69,490.00	(67,635.00)	(806.00)	67,398.00	(68,204.00)	-	69,808.00	(69,808.00)
431200	OTHER INTEREST EXPENSE	3,471.00	4,617.00	(1,146.00)	24.00	4,617.00	(4,593.00)	19.00	4,617.00	(4,598.00)
433100	INTEREST ON BANK DEBT	-	-	-	-	-	-	-	-	-
437100	DIV DEC PREF STK-OUTSIDE	44,336.00	12,837.00	31,499.00	44,336.00	12,837.00	31,499.00	44,336.00	12,837.00	31,499.00
437100	DIV DEC PREF STK-OUTSIDE	-	-	-	-	-	-	-	-	-
438200	DIV DEC COMMON STK - IN	-	-	-	-	-	-	1,128,522.00	1,369,551.00	(241,029.00)
461000	DOMESTIC SEWER SERV BILLED	(1,763.00)	(1,638.00)	(125.00)	(1,763.00)	(1,674.00)	(89.00)	(1,763.00)	(1,818.00)	55.00
461000	DOMESTIC SEWER SERV BILLED	(367.00)	(235.00)	(132.00)	(367.00)	(498.00)	131.00	(367.00)	(111.00)	(256.00)
461100	RES SALES BILLED METERED	(2,210,654.00)	(2,192,878.00)	(17,776.00)	(2,359,509.00)	(2,139,099.00)	(220,410.00)	(2,284,195.00)	(2,188,558.00)	(105,637.00)
461110	RES SALES UNBILL METERED	92,874.00	12,395.00	80,479.00	(19,341.00)	(12,958.00)	(6,383.00)	18,266.00	66,646.00	(48,380.00)
461130	DOMESTIC SEWER SERV UNBILLED	530.00	(93.00)	623.00	38.00	(41.00)	79.00	45.00	181.00	(136.00)
461130	DOMESTIC SEWER SERV UNBILLED	163.00	45.00	118.00	(181.00)	(195.00)	14.00	291.00	301.00	(10.00)
461200	COM SALES BILLED METERED	(1,037,743.00)	(1,040,561.00)	2,818.00	(1,155,624.00)	(1,112,061.00)	(43,563.00)	(1,076,233.00)	(1,006,998.00)	(69,235.00)
461210	COM SALES UNBILL METERED	(20,563.00)	(55,959.00)	35,396.00	77,552.00	79,942.00	(2,390.00)	5,254.00	24,567.00	(19,313.00)
461300	IND SALES BILLED METERED	(146,677.00)	(152,417.00)	5,740.00	(153,546.00)	(147,573.00)	(5,973.00)	(165,211.00)	(151,904.00)	(13,307.00)
461310	IND SALES UNBILL METERED	14,068.00	8,597.00	5,471.00	(2,555.00)	(339.00)	(2,216.00)	1,587.00	4,624.00	(3,037.00)
461400	MISC SALES BILLED METERED	(3,464.00)	(2,047.00)	(1,417.00)	(3,461.00)	(1,401.00)	(2,060.00)	(4,071.00)	(1,365.00)	(2,706.00)
462000	PRIV FIR PROT SER BILLED	(70,259.00)	(67,611.00)	(2,648.00)	(68,914.00)	(67,791.00)	(1,123.00)	(71,595.00)	(67,965.00)	(3,640.00)
462110	INDUST WASTE SER UNBILL	(52.00)	(143.00)	91.00	102.00	53.00	49.00	136.00	149.00	(12.00)
462210	INDUSTRIAL WASTE SERVICE	(657.00)	(595.00)	(62.00)	(657.00)	(515.00)	(142.00)	(657.00)	(399.00)	(258.00)
463000	PUB FIRE PROT SER BILLED	(149,503.00)	(147,881.00)	(1,622.00)	(149,470.00)	(148,049.00)	(1,421.00)	(151,310.00)	(148,217.00)	(3,093.00)
464200	PUB AUTH SLS BILLED METRO	(359,107.00)	(300,522.00)	(58,585.00)	(377,112.00)	(312,500.00)	(64,612.00)	(363,660.00)	(332,841.00)	(30,819.00)
464210	PUB AUTH SLS UNBILL METRO	(548.00)	(11,680.00)	11,132.00	(11,544.00)	(12,374.00)	830.00	15,260.00	22,782.00	(7,522.00)
466000	SALES FOR RESALE BILLED	(65,275.00)	(96,376.00)	31,101.00	(149,037.00)	(116,262.00)	(32,775.00)	(113,885.00)	(129,966.00)	16,081.00
466100	SALES FOR RESALE UNBILL	(9,759.00)	(14,182.00)	4,423.00	(9,849.00)	(9,593.00)	(256.00)	23,123.00	27,800.00	(4,677.00)
471100	RECONNECTION CHARGES	(19,140.00)	(14,688.00)	(4,452.00)	(19,007.00)	(14,688.00)	(4,319.00)	(13,292.00)	(14,688.00)	1,396.00
471200	OTHER MISC SERV REVENUES	(4,333.00)	(2,064.00)	(2,269.00)	(4,333.00)	(23,064.00)	18,731.00	(3,098.00)	(2,064.00)	(1,032.00)
471200	OTHER MISC SERV REVENUES	(25.00)	-	(25.00)	(76.00)	-	(76.00)	(125.00)	-	(125.00)
472000	RENTS FROM WATER PROPERTY	(11,600.00)	(8,295.00)	(3,305.00)	(9,790.00)	(8,295.00)	(1,495.00)	(9,600.00)	(8,295.00)	(1,305.00)

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

AWW	DESC	2002 July Actual	2002 July Budget	Variance	2002 August Actual	2002 August Budget	Variance	2002 September Actual	2002 September Budget	Variance
603100	MISCELLANEOUS SS EXPENSES	-	-	-	1,152.00	-	1,152.00	6,686.00	-	6,686.00
603100	MISCELLANEOUS SS EXPENSES	813.00	4,705.00	(3,892.00)	150.00	4,919.00	(4,769.00)	1,710.00	15,549.00	(13,839.00)
603100	MISCELLANEOUS SS EXPENSES	800.00	-	800.00	507.00	-	507.00	-	-	-
603100	MISCELLANEOUS SS EXPENSES	-	-	-	-	-	-	-	-	-
603100	MISCELLANEOUS SS EXPENSES	1,732.00	-	1,732.00	36,117.00	-	36,117.00	(21,371.00)	-	(21,371.00)
603100	MISCELLANEOUS SS EXPENSES	218.00	-	218.00	218.00	-	218.00	-	-	-
603100	MISCELLANEOUS SS EXPENSES	(1,240.00)	-	(1,240.00)	2,198.00	-	2,198.00	1,788.00	-	1,788.00
610000	SS ORDNY MAINT SUPR & ENG	108,230.00	-	108,230.00	84,637.00	-	84,637.00	74,025.00	-	74,025.00
610000	SS ORDNY MAINT SUPR & ENG	-	-	-	-	-	-	-	-	-
611100	OR MN SS STRUCT & IMP MAT	3,677.00	-	3,677.00	9,314.00	-	9,314.00	4,430.00	-	4,430.00
613120	AMORT DEF EXP LAK RV & OTH	2,479.00	-	2,479.00	2,479.00	-	2,479.00	2,479.00	-	2,479.00
614120	AMORT DEF EXP WELLS & SPR	-	31,295.00	(31,295.00)	-	31,295.00	(31,295.00)	-	31,294.00	(31,294.00)
617100	OR MN MISC WAT SS PLT MAT	-	-	-	-	-	-	-	-	-
617100	OR MN MISC WAT SS PLT MAT	-	-	-	-	-	-	-	-	-
620200	PUMP OPER SUP & ENG ELEC	-	-	-	-	-	-	-	-	-
622100	POWER PRODUCTION EXP.	-	-	-	-	-	-	-	-	-
623110	POWER PURCH FOR PUMP ELEC	11,644.00	117,507.00	(105,863.00)	9,353.00	112,590.00	(103,237.00)	11,776.00	105,049.00	(93,273.00)
623210	FUEL PURCH FOR PUMP OTHER	-	57,734.00	(57,734.00)	-	56,595.00	(56,595.00)	-	52,724.00	(52,724.00)
623210	FUEL PURCH FOR PUMP OTHER	185,389.00	-	185,389.00	189,895.00	-	189,895.00	153,809.00	-	153,809.00
623210	FUEL PURCH FOR PUMP OTHER	334.00	-	334.00	294.00	-	294.00	311.00	-	311.00
624100	PUMPING EXPENSE	-	-	-	-	-	-	-	-	-
624200	PUMPING LABOR ELECTRIC	-	-	-	-	-	-	-	-	-
624500	PUMPING EXPENSES ELECTRIC	-	887.00	(887.00)	-	887.00	(887.00)	-	887.00	(887.00)
624500	PUMPING EXPENSES ELECTRIC	-	887.00	(887.00)	-	887.00	(887.00)	-	887.00	(887.00)
626500	MISC PUMPING EXP ELECTRIC	40.00	-	40.00	5,966.00	-	5,966.00	(4,619.00)	-	(4,619.00)
630200	OR MN PUMP SUP & ENG ELEC	5,225.00	-	5,225.00	5,821.00	-	5,821.00	5,279.00	-	5,279.00
630200	OR MN PUMP SUP & ENG ELEC	-	-	-	-	-	-	-	-	-
633200	OR MN PUMP EQPT MAT OTHER	-	-	-	-	-	-	-	-	-
633200	OR MN PUMP EQPT MAT ELEC	(2,338.00)	-	(2,338.00)	6,957.00	-	6,957.00	3,607.00	-	3,607.00
640000	WT OPERATION SUPERV & ENG	44,498.00	-	44,498.00	46,268.00	-	46,268.00	42,135.00	-	42,135.00
641100	GENERAL CHEMICALS	95,587.00	111,997.00	(16,410.00)	119,974.00	109,282.00	10,692.00	87,836.00	102,371.00	(14,535.00)
641100	GENERAL CHEMICALS	-	-	-	-	-	-	-	-	-
642100	GENERAL WT LABOR	76,616.00	-	76,616.00	69,259.00	-	69,259.00	63,866.00	-	63,866.00
642300	GENERAL WT EXPENSES	2,719.00	-	2,719.00	3,187.00	-	3,187.00	1,713.00	-	1,713.00
642300	GENERAL WT EXPENSES	693.00	-	693.00	8,166.00	-	8,166.00	(1,211.00)	-	(1,211.00)
642300	GENERAL WT EXPENSES	435.00	-	435.00	408.00	-	408.00	401.00	-	401.00
642300	GENERAL WT EXPENSES	-	-	-	-	-	-	683.00	-	683.00
642300	GENERAL WT EXPENSES	3,882.00	-	3,882.00	12,167.00	-	12,167.00	1,800.00	-	1,800.00
642300	GENERAL WT EXPENSES	396.00	-	396.00	921.00	-	921.00	687.00	-	687.00
642300	GENERAL WT EXPENSES	-	-	-	-	-	-	-	-	-
643100	MISC WT EXPENSES-CURRENT	410.00	-	410.00	156.00	-	156.00	397.00	-	397.00
643100	MISC WT EXPENSES-CURRENT	-	20,522.00	(20,522.00)	-	16,958.00	(16,958.00)	-	16,667.00	(16,667.00)
643100	MISC WT EXPENSES-CURRENT	867.00	-	867.00	699.00	-	699.00	1,170.00	-	1,170.00
643100	MISC WT EXPENSES-CURRENT	2,035.00	-	2,035.00	1,809.00	-	1,809.00	1,894.00	-	1,894.00
643100	MISC WT EXPENSES-CURRENT	324.00	-	324.00	722.00	-	722.00	1,146.00	-	1,146.00
643100	MISC WT EXPENSES-CURRENT	169.00	-	169.00	164.00	-	164.00	-	-	-
643300	WASTE DISPOSAL EXP (CUR)	21,367.00	4,000.00	17,367.00	91,338.00	4,000.00	87,338.00	21,229.00	4,000.00	17,229.00
643310	AMORT WASTE DISPOSAL EXP	6,960.00	7,300.00	(340.00)	6,960.00	7,300.00	(340.00)	6,960.00	7,300.00	(340.00)
644000	WT RENTS	4,750.00	-	4,750.00	2,867.00	-	2,867.00	102.00	-	102.00
650000	OR MN WT SUPR & ENG	4,765.00	-	4,765.00	5,963.00	-	5,963.00	4,997.00	-	4,997.00
650000	OR MN WT SUPR & ENG	6,563.00	-	6,563.00	5,628.00	-	5,628.00	4,726.00	-	4,726.00
651100	OR MN WT STRUCT & IMP MAT	4,539.00	-	4,539.00	1,047.00	-	1,047.00	5,315.00	-	5,315.00
651100	OR MN WT STRUCT & IMP MAT	830.00	-	830.00	352.00	-	352.00	9,624.00	-	9,624.00
651120	AMORT DEF EXP WT STRUCT	12,336.00	-	12,336.00	12,336.00	-	12,336.00	12,149.00	-	12,149.00
652100	OR MN GENERAL WT EQPT MAT	119.00	-	119.00	-	-	-	17,352.00	-	17,352.00
660000	T&D OPERATION SUPER & ENG	-	-	-	-	-	-	-	-	-
660000	T&D OPERATION SUPER & ENG	-	-	-	-	-	-	-	-	-
661200	STORAGE FACILITIES LABOR	46,142.00	-	46,142.00	40,105.00	-	40,105.00	49,286.00	-	49,286.00
661200	STORAGE FACILITIES LABOR	11,299.00	-	11,299.00	11,222.00	-	11,222.00	8,605.00	-	8,605.00
662100	T&D LINES EXPENSE	6,215.00	-	6,215.00	7,353.00	-	7,353.00	6,757.00	-	6,757.00
662100	T&D LINES EXPENSE	(87.00)	-	(87.00)	-	-	-	-	-	-
662100	T&D LINES EXPENSE	1,892.00	-	1,892.00	1,098.00	-	1,098.00	-	-	-
662200	T&D LINES LABOR	25,593.00	-	25,593.00	33,279.00	-	33,279.00	28,209.00	-	28,209.00
662200	T&D LINES LABOR	-	-	-	-	-	-	-	-	-
663300	MISC METER EXPENSES	8,725.00	-	8,725.00	1,021.00	-	1,021.00	3,576.00	-	3,576.00
665300	MISC T&D EXPENSES-CURRENT	366.00	-	366.00	383.00	-	383.00	804.00	-	804.00
665300	MISC T&D EXPENSES-CURRENT	386.00	-	386.00	315.00	-	315.00	346.00	-	346.00
665300	MISC T&D EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
665300	MISC T&D EXPENSES-CURRENT	819.00	-	819.00	779.00	-	779.00	394.00	-	394.00
665300	MISC T&D EXPENSES-CURRENT	10.00	-	10.00	10.00	-	10.00	10.00	-	10.00
665300	MISC T&D EXPENSES-CURRENT	16.00	2,750.00	(2,734.00)	-	2,750.00	(2,750.00)	-	2,750.00	(2,750.00)
665300	MISC T&D EXPENSES-CURRENT	2,078.00	-	2,078.00	2,171.00	-	2,171.00	2,229.00	-	2,229.00
666000	T&D RENTS	-	700.00	(700.00)	-	700.00	(700.00)	100.00	600.00	(500.00)
666000	T&D RENTS	-	-	-	-	-	-	593.00	-	593.00
667100	MISC SEWER T & D EXP	280.00	-	280.00	695.00	-	695.00	560.00	-	560.00
670000	OR MN T&D SUPR & ENG	635.00	-	635.00	1,094.00	-	1,094.00	596.00	-	596.00
670000	OR MN T&D SUPR & ENG	2,400.00	-	2,400.00	1,972.00	-	1,972.00	2,523.00	-	2,523.00
671100	OR MN T&D STRUCT & IMP-MAT	-	69,841.00	(69,841.00)	-	42,916.00	(42,916.00)	-	59,841.00	(59,841.00)
671100	OR MN T&D STRUCT & IMP-MAT	40,049.00	-	40,049.00	8,207.00	-	8,207.00	31,328.00	-	31,328.00
671200	OR MN T&D STRUCT & IMP-LAB	67.00	-	67.00	67.00	-	67.00	17.00	-	17.00
672120	AMORT DEF EXP RES & STAND	16,636.00	-	16,636.00	16,636.00	-	16,636.00	16,636.00	-	16,636.00
673100	OR MN T&D MAINS MAT	-	-	-	-	-	-	-	-	-
673200	OR MN T&D MAINS LAB	24,091.00	-	24,091.00	27,154.00	-	27,154.00	28,421.00	-	28,421.00
673200	OR MN T&D MAINS LAB	-	-	-	-	-	-	-	-	-
675200	OR MN SERVICES LAB	24,514.00	-	24,514.00	22,100.00	-	22,100.00	20,841.00	-	20,841.00
676200	OR MN METERS LAB	143.00	-	143.00	688.00	-	688.00	1,198.00	-	1,198.00
677200	OR MN HYDRANTS LAB	11,867.00	-	11,867.00	9,039.00	-	9,039.00	6,387.00	-	6,387.00
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	-	-	-
678100	OR MN OTHER T&D PLANT MAT	1,237.00	2,905.00	(1,668.00)	(251.00)	2,905.00	(3,156.00)	3,996.00	2,905.00	1,091.00
678100	OR MN OTHER T&D PLANT MAT	-	-	-	750.00	-	750.00	-	-	-
678200	OR MN OTHER T&D PLANT LAB	844.00	-	844.00	143.00	-	143.00	143.00	-	143.00
902200	METER READING LABOR	48,271.00	-	48,271.00	47,173.00	-	47,173.00	39,853.00	-	39,853.00
903100	CONTRACT & ORDERS EXPENS	197.00	1,000.00	(803.00)	647.00	600.00	47.00	1,487.00	600.00	887.00
903200	CONTRACTS & ORDERS LABOR	22,262.00	-	22,262.00	21,853.00	-	21,853.00	13,976.00	-	13,976.00
903200	CONTRACTS & ORDERS LABOR	19,302.00	-	19,302.00	19,215.00	-	19,215.00	14,578.00	-	14,578.00
903200	CONTRACTS & ORDERS LABOR	27,681.00	-	27,681.00	27,938.00	-	27,938.00	25,437.00	-	25,437.00
903300	COLLECTING EXPENSES	13,589.00	10,400.00	3,189.00	10,982.00	10,400.00	582.00	912.00	10,400.00	(9,488.00)
903300	COLLECTING EXPENSES	903.00	1,000.00	(97.00)	1,258.00	1,000.00	258.00	1,175.00	1,000.00	175.00
903300	COLLECTING EXPENSES	3,825.00	2,000.00	1,825.00	2,589.00	2,000.00	589.00	1,545.00	2,000.00	(455.00)
903520	BILLING & ACCTNG OTH EXP	29,591.00	-	29,591.00	12,973.00	-	12,973.00	9,531.00	-	9,531.00

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

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AWW	DESC	2002 October Actual	2002 October Budget	Variance	2002 November Actual	2002 November Budget	Variance	2002 December Actual	2002 December Budget	Variance
40320	DEPR EXPENSE CONTRIBUTIONS	-	-	-	-	-	-	1,335.00	-	1,335.00
403000	DEPRECIATION EXPENSE	469,501.00	470,332.00	(731.00)	496,686.00	478,064.00	18,622.00	477,691.00	475,746.00	1,945.00
403000	DEPRECIATION EXPENSE	(786.00)	-	(786.00)	(864.00)	-	(864.00)	(2,278.00)	-	(2,278.00)
404430	AMORT REG ASSET - AFUDC	2,144.00	2,144.00	-	2,144.00	2,144.00	-	2,144.00	2,144.00	-
406000	AMORT UT PLT ACQ ADJUST	1,104.00	16.00	1,088.00	1,104.00	16.00	1,088.00	1,104.00	16.00	1,088.00
407000	AMORT PROPERTY LOSSES	54,333.00	48,317.00	6,016.00	54,333.00	48,317.00	6,016.00	49,938.00	48,317.00	1,621.00
408030	OTHER GENERAL TAXES	2,286.00	-	2,286.00	695.00	-	695.00	(695.00)	-	(695.00)
408100	REAL & PERSON PROP TAXES	152,951.00	128,345.00	24,506.00	153,615.00	128,345.00	25,270.00	193,172.00	128,345.00	64,827.00
408110	GROSS INC & RECPTS TAXES	6,437.00	6,626.00	(189.00)	6,437.00	6,626.00	(189.00)	-	-	(6,626.00)
408140	FEDERAL UNEMPLMNT TXS	(2,040.00)	37,749.00	(39,789.00)	41.00	35,914.00	(35,873.00)	28.00	36,419.00	(36,391.00)
408160	FICA	27,759.00	-	27,759.00	20,225.00	-	20,225.00	33,826.00	-	33,826.00
408180	STATE UNEMPLMNT TXS	367.00	-	367.00	21,557.00	-	21,557.00	20.00	-	20.00
409100	SIT-CURRENT	-	74,657.00	(74,657.00)	23,923.00	60,699.00	(36,776.00)	34,998.00	29,040.00	5,958.00
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	(229,824.00)	-	(229,824.00)
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409150	FIT-CURRENT	-	290,596.00	(290,596.00)	62,992.00	236,266.00	(173,274.00)	(15,289.00)	113,035.00	(128,324.00)
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	(908,903.00)	-	(908,903.00)
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	903,212.00	-	903,212.00
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409210	SIT-OTH INC & DED-REG	-	(624.00)	624.00	(23,923.00)	(628.00)	(23,295.00)	(12,886.00)	(587.00)	(12,099.00)
409220	FIT-OTH INC & DED-REG	-	(2,430.00)	2,430.00	(62,982.00)	(2,444.00)	(60,548.00)	4,712.00	(2,284.00)	6,996.00
410400	DEF SIT-REG ASSET/LIAB	800.00	-	800.00	684.00	-	684.00	484.00	-	484.00
410400	DEF SIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410400	DEF SIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	-	-	-	-	-	-	230,512.00	-	230,512.00
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	105,333.00	-	105,333.00	43,040.00	-	43,040.00	34,016.00	-	34,016.00
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410650	DEF SIT-CURRENT	-	12,040.00	(12,040.00)	-	11,437.00	(11,437.00)	-	23,643.00	(23,643.00)
410700	DEF FIT-REG ASSET/LIAB	(2,680.00)	-	(2,680.00)	(2,224.00)	-	(2,224.00)	(1,621.00)	-	(1,621.00)
410700	DEF FIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410700	DEF FIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410900	DEF FIT-OTHER	407,014.00	-	407,014.00	171,769.00	-	171,769.00	207,900.00	-	207,900.00
410900	DEF FIT-OTHER	-	-	-	-	-	-	-	-	-
410900	DEF FIT-OTHER	-	-	-	-	-	-	-	-	-
410950	DEF FIT-CURRENT	-	43,193.00	(43,193.00)	-	40,605.00	(40,605.00)	-	91,331.00	(91,331.00)
410950	DEF FIT-CURRENT	-	-	-	-	-	-	-	-	-
412120	ITC CURRENT/D DEFERRED	-	(10,125.00)	10,125.00	-	(7,551.00)	7,551.00	-	(7,654.00)	7,654.00
412210	ITC RESTORED- 3%	(656.00)	-	(656.00)	(545.00)	-	(545.00)	(398.00)	-	(398.00)
412220	ITC RESTORED- 4%	(541.00)	-	(541.00)	(449.00)	-	(449.00)	(327.00)	-	(327.00)
412230	ITC RESTORED-10%	(6,075.00)	-	(6,075.00)	(5,047.00)	-	(5,047.00)	(3,678.00)	-	(3,678.00)
415100	M&J REVENUES-OUTSIDE	(2,980.00)	-	(2,980.00)	(71,373.00)	-	(71,373.00)	1,780.00	-	1,780.00
415110	M&J REVENUES-INSIDE	-	-	-	-	-	-	-	-	-
416100	M&J EXPENSES-OUTSIDE	607.00	-	607.00	72,642.00	-	72,642.00	21,811.00	-	21,811.00
416110	M&J EXPENSES-INSIDE	-	-	-	-	-	-	-	-	-
417220	NON-UT OPER-IN-EXPENSES	-	-	-	-	-	-	-	-	-
419300	INT OTHER SECURITIES-OUT	(3,434.00)	-	(3,434.00)	(3,755.00)	-	(3,755.00)	-	-	-
420100	AFUDC - EQUITY	(45,261.00)	(54,702.00)	9,441.00	(61,634.00)	(56,601.00)	(5,033.00)	(39,285.00)	(43,138.00)	3,853.00
420210	AFUDC - DEBT	(21,602.00)	(26,093.00)	4,491.00	(21,629.00)	(26,999.00)	5,370.00	(18,793.00)	(20,577.00)	1,784.00
422000	GAINS-LOSSES DISP PROP	-	-	-	-	-	-	-	-	-
422000	GAINS-LOSSES DISP PROP	-	-	-	-	-	-	-	-	-
425300	AMORT PREFERRED STOCK EXP	64.00	64.00	-	64.00	64.00	-	64.00	65.00	(1.00)
425300	AMORT PREFERRED STOCK EXP	-	-	-	-	-	-	-	-	-
426100	DONATIONS	27,550.00	1,250.00	26,300.00	900.00	1,600.00	(700.00)	1,604.00	1,000.00	604.00
426160	OTHER LOBBYING EXPENSES	13,000.00	-	13,000.00	6,000.00	-	5,000.00	13,402.00	-	13,402.00
426200	OTHER INCOME DEDUCTIONS	3,272.00	6,376.00	(3,104.00)	3,564.00	6,071.00	(2,507.00)	550.00	6,171.00	(5,621.00)
426410	NON-OPER EMPLOYEE EXP	-	-	-	-	-	-	-	-	-
426420	NON-OPER EMPLOYEE EXP - TAXABL	-	-	-	-	-	-	-	-	-
427100	INTEREST LTD-OUT-REG	448,679.00	468,387.00	(19,708.00)	448,679.00	468,388.00	(19,709.00)	370,571.00	390,279.00	(19,708.00)
427100	INTEREST LTD-OUT-REG	-	-	-	-	-	-	-	-	-
427120	INTEREST LTD- INSIDE	-	-	-	-	-	-	-	-	-
428000	AMORT DEBT DISCOUNT & EXP	7,201.00	9,213.00	(2,012.00)	7,304.00	9,213.00	(1,909.00)	7,251.00	8,507.00	(1,256.00)
428000	AMORT DEBT DISCOUNT & EXP	-	-	-	-	-	-	-	-	-
431100	INTEREST ON BANK DEBT	-	41,167.00	(41,167.00)	-	7,178.00	(7,178.00)	15,082.00	26,001.00	(10,919.00)
431200	OTHER INTEREST EXPENSE	270.00	4,617.00	(4,347.00)	143.00	4,617.00	(4,474.00)	89.00	4,617.00	(4,529.00)
433100	INTEREST ON BANK DEBT	-	-	-	-	-	-	-	-	-
437100	DIV DEC PREF STK-OUTSIDE	44,336.00	12,574.00	31,762.00	44,336.00	12,574.00	31,762.00	44,336.00	12,574.00	31,762.00
437100	DIV DEC PREF STK-OUTSIDE	-	-	-	-	-	-	-	-	-
438200	DIV DEC COMMON STK- IN	-	-	-	-	-	-	1,865,195.00	1,960,382.00	(95,187.00)
461000	DOMESTIC SEWER SERV BILLED	(1,763.00)	(1,711.00)	(52.00)	(1,629.00)	(1,713.00)	84.00	(1,687.00)	(1,712.00)	25.00
461000	DOMESTIC SEWER SERV BILLED	(367.00)	(232.00)	(135.00)	(351.00)	(279.00)	(82.00)	(336.00)	(253.00)	(83.00)
461100	RES SALES BILLED METERED	(1,984,898.00)	(2,038,024.00)	53,126.00	(1,784,315.00)	(1,865,220.00)	80,905.00	(1,789,599.00)	(1,793,490.00)	23,901.00
461110	RES SALES UNBILL METERED	124,816.00	79,853.00	44,963.00	25,302.00	57,228.00	(31,926.00)	53,641.00	142,463.00	(88,822.00)
461130	DOMESTIC SEWER SERV UNBILLED	(220.00)	(298.00)	78.00	170.00	184.00	(14.00)	(40.00)	1.00	(41.00)
461130	DOMESTIC SEWER SERV UNBILLED	(119.00)	(118.00)	(1.00)	(8.00)	(7.00)	(1.00)	10.00	18.00	(8.00)
461200	COM SALES BILLED METERED	(1,032,118.00)	(941,960.00)	(90,158.00)	(885,983.00)	(976,376.00)	90,393.00	(797,089.00)	(853,591.00)	56,502.00
461210	COM SALES UNBILL METERED	(10,430.00)	(31,159.00)	20,729.00	66,840.00	85,217.00	(18,377.00)	26,733.00	41,178.00	(14,445.00)
461300	IND SALES BILLED METERED	(154,934.00)	(137,992.00)	(16,942.00)	(136,294.00)	(143,638.00)	7,344.00	(111,968.00)	(131,065.00)	19,096.00
461310	IND SALES UNBILL METERED	20.00	(1,981.00)	2,001.00	11,786.00	13,100.00	(1,314.00)	14,840.00	12,992.00	1,848.00
461400	MISC SALES BILLED METERED	(5,382.00)	(4,470.00)	(892.00)	(901.00)	(1,232.00)	331.00	(1,485.00)	(970.00)	(515.00)
462000	PRIV FIR PROT SER BILLED	(70,602.00)	(68,162.00)	(2,440.00)	(69,733.00)	(66,254.00)	(1,479.00)	(69,812.00)	(68,328.00)	(1,486.00)
462110	INDUST WASTE SER UNBILL	(158.00)	(148.00)	(10.00)	(18.00)	(27.00)	9.00	(4.00)	14.00	(18.00)
462210	INDUSTRIAL WASTE SERVICE	(657.00)	(481.00)	(176.00)	(200.00)	(598.00)	398.00	(210.00)	(578.00)	368.00
463000	PUB FIRE PROT SER BILLED	(150,429.00)	(148,384.00)	(2,045.00)	(151,569.00)	(148,504.00)	(3,065.00)	(151,466.00)	(148,600.00)	(2,866.00)
464200	PUB AUTH SLS BILLED METRD	(372,911.00)	(291,595.00)	(81,316.00)	(286,266.00)	(262,172.00)	(4,094.00)	(242,473.00)	(214,993.00)	(27,480.00)
464210	PUB AUTH SLS UNBILL METRD	23,165.00	15,918.00	7,247.00	6,187.00	32,711.00	(4,472.00)	3,381.00	1,539.00	1,842.00
466000	SALES FOR RESALE BILLED	(94,338.00)	(91,956.00)	(2,382.00)	(66,452.00)	(69,705.00)	23,253.00	(63,779.00)	(79,342.00)	15,563.00
466100	SALES FOR RESALE UNBILL	10,517.00	5,682.00	4,835.00	6,187.00	8,216.00	(2,029.00)	2,143.00	23,863.00	(21,420.00)
471100	RECONNECTION CHARGES	(26,504.00)	(14,688.00)	(11,816.00)	(12,172.00)	(14,688.00)	2,516.00	(9,780.00)	(14,688.00)	4,908.00
471200	OTHER MISC SERV REVENUES	(47,448.00)	(23,064.00)	(24,384.00)	(3,194.00)	(2,064.00)	(1,130.00)	(3,256.00)	(2,064.00)	(1,192.00)
471200	OTHER MISC SERV REVENUES	(300.00)	-	(300.00)	210.00	-	210.00	-	-	-
472000	RENTS FROM WATER PROPERTY	8,128.00	(8,295.00)	16,423.00	(13,767.00)	(8,295.00)	(5,472.00)	(9,695.00)	(8,29	

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AWW	DESC	2002 October Actual	2002 October Budget	Variance	2002 November Actual	2002 November Budget	Variance	2002 December Actual	2002 December Budget	Variance
603100	MISCELLANEOUS SS EXPENSES	7,677.00	-	7,677.00	-	-	-	77.00	-	77.00
603100	MISCELLANEOUS SS EXPENSES	256.00	14,189.00	(13,933.00)	1,007.00	6,290.00	(5,283.00)	102.00	6,353.00	(6,251.00)
603100	MISCELLANEOUS SS EXPENSES	445.00	-	445.00	-	-	-	952.00	-	952.00
603100	MISCELLANEOUS SS EXPENSES	-	-	-	-	-	-	-	-	-
603100	MISCELLANEOUS SS EXPENSES	2,484.00	-	2,484.00	(2,391.00)	-	(2,391.00)	3,633.00	-	3,633.00
603100	MISCELLANEOUS SS EXPENSES	-	-	-	218.00	-	218.00	-	-	387.00
603100	MISCELLANEOUS SS EXPENSES	1,568.00	-	1,568.00	1,023.00	-	1,023.00	2,128.00	-	2,128.00
610000	SS ORDNY MAINT SUPR & ENG	148,205.00	-	148,205.00	120,156.00	-	120,156.00	104,456.00	-	104,456.00
610000	SS ORDNY MAINT SUPR & ENG	-	-	-	-	-	-	-	-	-
611100	OR MN SS STRUCT & IMP MAT	6,917.00	-	6,917.00	6,738.00	-	6,738.00	21,900.00	-	21,900.00
613120	AMORT DEF EXP LAK RIV & OTH	2,479.00	-	2,479.00	2,479.00	-	2,479.00	2,479.00	-	2,479.00
614120	AMORT DEF EXP WELLS & SPR	-	31,294.00	(31,294.00)	-	31,294.00	(31,294.00)	-	31,294.00	(31,294.00)
617100	OR MN MISC WAT SS PLT MAT	-	-	-	-	-	-	-	-	-
617100	OR MN MISC WAT SS PLT MAT	-	-	-	-	-	-	-	-	-
620200	PUMP OPER SUP & ENG ELEC	-	-	-	-	-	-	-	-	-
622100	POWER PRODUCTION EXP	-	-	-	-	-	-	-	-	-
623110	POWER PURCH FOR PUMP ELEC	8,554.00	103,682.00	(95,128.00)	9,055.00	91,726.00	(82,671.00)	11,007.00	93,365.00	(82,358.00)
623210	FUEL PURCH FOR PUMP OTHER	-	46,368.00	(46,368.00)	-	39,726.00	(39,726.00)	-	41,834.00	(41,834.00)
623210	FUEL PURCH FOR PUMP OTHER	138,014.00	-	138,014.00	111,867.00	-	111,867.00	127,316.00	-	127,316.00
623210	FUEL PURCH FOR PUMP OTHER	279.00	-	279.00	296.00	-	296.00	361.00	-	361.00
624100	PUMPING EXPENSE	-	-	-	-	-	-	-	-	-
624200	PUMPING LABOR ELECTRIC	-	-	-	-	-	-	-	-	-
624500	PUMPING EXPENSES ELECTRIC	-	-	-	-	-	-	-	-	-
624500	PUMPING EXPENSES ELECTRIC	-	887.00	(887.00)	-	887.00	(887.00)	-	887.00	(887.00)
626500	MISC PUMPING EXP ELECTRIC	307.00	-	307.00	145.00	-	145.00	69.00	-	69.00
630200	OR MN PUMP SUP & ENG ELEC	3,433.00	-	3,433.00	5,062.00	-	5,062.00	4,273.00	-	4,273.00
630200	OR MN PUMP SUP & ENG ELEC	-	-	-	-	-	-	-	-	-
633200	OR MN PUMP EQPT MAT OTHER	-	-	-	727.00	-	727.00	-	-	-
633200	OR MN PUMP EQPT MAT ELEC	(10,240.00)	-	(10,240.00)	1,655.00	-	1,655.00	8,163.00	-	8,163.00
640000	WT OPERATION SUPERV & ENG	(10,373.00)	-	(10,373.00)	40,631.00	-	40,631.00	41,541.00	-	41,541.00
641100	GENERAL CHEMICALS	50,642.00	97,395.00	(46,753.00)	103,416.00	84,366.00	19,030.00	99,640.00	86,129.00	13,511.00
641100	GENERAL CHEMICALS	68,316.00	-	68,316.00	4,488.00	-	4,488.00	7,338.00	-	7,338.00
642100	GENERAL WT LABOR	66,015.00	-	66,015.00	52,570.00	-	52,570.00	82,103.00	-	82,103.00
642300	GENERAL WT EXPENSES	2,182.00	-	2,182.00	3,928.00	-	3,928.00	1,007.00	-	1,007.00
642300	GENERAL WT EXPENSES	2,147.00	-	2,147.00	1,887.00	-	1,887.00	2,498.00	-	2,498.00
642300	GENERAL WT EXPENSES	404.00	-	404.00	400.00	-	400.00	473.00	-	473.00
642300	GENERAL WT EXPENSES	577.00	-	577.00	263.00	-	263.00	308.00	-	308.00
642300	GENERAL WT EXPENSES	10,954.00	-	10,954.00	5,357.00	-	5,357.00	4,835.00	-	4,835.00
642300	GENERAL WT EXPENSES	366.00	-	366.00	367.00	-	367.00	902.00	-	902.00
642300	GENERAL WT EXPENSES	-	-	-	-	-	-	291.00	-	291.00
643100	MISC WT EXPENSES-CURRENT	573.00	-	573.00	12,144.00	-	12,144.00	7,632.00	-	7,632.00
643100	MISC WT EXPENSES-CURRENT	-	18,506.00	(18,506.00)	-	16,857.00	(16,857.00)	-	16,089.00	(16,089.00)
643100	MISC WT EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
643100	MISC WT EXPENSES-CURRENT	1,384.00	-	1,384.00	417.00	-	417.00	830.00	-	830.00
643100	MISC WT EXPENSES-CURRENT	2,149.00	-	2,149.00	2,876.00	-	2,876.00	2,982.00	-	2,982.00
643100	MISC WT EXPENSES-CURRENT	614.00	-	614.00	899.00	-	899.00	332.00	-	332.00
643100	MISC WT EXPENSES-CURRENT	422.00	-	422.00	261.00	-	261.00	148.00	-	148.00
643300	WASTE DISPOSAL EXP (CUR)	6,894.00	4,000.00	2,894.00	5,518.00	4,500.00	1,018.00	6,111.00	5,500.00	611.00
643310	AMORT WASTE DISPOSAL EXP	6,960.00	7,300.00	(340.00)	6,960.00	7,300.00	(340.00)	6,960.00	7,300.00	(340.00)
644000	WT RENTS	75.00	-	75.00	75.00	-	75.00	50.00	-	50.00
650000	OR MN WT SUPR & ENG	3,911.00	-	3,911.00	5,127.00	-	5,127.00	4,531.00	-	4,531.00
650000	OR MN WT SUPR & ENG	6,475.00	-	6,475.00	6,229.00	-	6,229.00	5,426.00	-	5,426.00
651100	OR MN WT STRUCT & IMP MAT	3,712.00	-	3,712.00	2,900.00	-	2,900.00	3,208.00	-	3,208.00
651100	OR MN WT STRUCT & IMP MAT	1,079.00	-	1,079.00	-	-	-	1,125.00	-	1,125.00
651120	AMORT DEF EXP WT STRUCT	12,149.00	-	12,149.00	12,149.00	-	12,149.00	12,149.00	-	12,149.00
652100	OR MN GENERAL WT EQPT MAT	-	-	-	-	-	-	-	-	-
660000	T&D OPERATION SUPER & ENG	(934.00)	-	(934.00)	-	-	-	-	-	-
660000	T&D OPERATION SUPER & ENG	-	-	-	-	-	-	-	-	-
661200	STORAGE FACILITIES LABOR	44,084.00	-	44,084.00	105,168.00	-	105,168.00	57,217.00	-	57,217.00
661200	STORAGE FACILITIES LABOR	8,363.00	-	8,363.00	10,068.00	-	10,068.00	7,073.00	-	7,073.00
662100	T&D LINES EXPENSE	8,522.00	-	8,522.00	4,972.00	-	4,972.00	5,393.00	-	5,393.00
662100	T&D LINES EXPENSE	-	-	-	-	-	-	-	-	-
662100	T&D LINES EXPENSE	3,541.00	-	3,541.00	1,231.00	-	1,231.00	2,171.00	-	2,171.00
662200	T&D LINES LABOR	27,620.00	-	27,620.00	27,956.00	-	27,956.00	27,757.00	-	27,757.00
662200	T&D LINES LABOR	-	-	-	-	-	-	-	-	-
663300	MISC METER EXPENSES	1,374.00	-	1,374.00	4,640.00	-	4,640.00	6,803.00	-	6,803.00
665300	MISC T&D EXPENSES-CURRENT	374.00	-	374.00	465.00	-	465.00	775.00	-	775.00
665300	MISC T&D EXPENSES-CURRENT	346.00	-	346.00	364.00	-	364.00	572.00	-	572.00
665300	MISC T&D EXPENSES-CURRENT	538.00	-	538.00	1,708.00	-	1,708.00	538.00	-	538.00
666300	MISC T&D EXPENSES-CURRENT	293.00	-	293.00	618.00	-	618.00	-	-	-
666300	MISC T&D EXPENSES-CURRENT	10.00	-	10.00	10.00	-	10.00	-	-	-
666300	MISC T&D EXPENSES-CURRENT	-	2,750.00	(2,750.00)	-	2,750.00	(2,750.00)	-	2,750.00	(2,750.00)
666300	MISC T&D EXPENSES-CURRENT	1,853.00	-	1,853.00	2,397.00	-	2,397.00	2,015.00	-	2,015.00
666000	T&D RENTS	795.00	-	795.00	-	-	-	1,150.00	-	1,150.00
666000	T&D RENTS	601.00	-	601.00	-	-	-	-	-	-
667100	MISC SEWER T & D EXP	62.00	-	62.00	280.00	-	280.00	448.00	-	448.00
670000	OR MN T&D SUPR & ENG	186.00	-	186.00	354.00	-	354.00	707.00	-	707.00
670000	OR MN T&D SUPR & ENG	2,031.00	-	2,031.00	2,523.00	-	2,523.00	2,137.00	-	2,137.00
671100	OR MN T&D STRUCT & IMP-MAT	-	42,916.00	(42,916.00)	-	40,341.00	(40,341.00)	-	37,841.00	(37,841.00)
671100	OR MN T&D STRUCT & IMP-MAT	27,857.00	-	27,857.00	28,046.00	-	28,046.00	31,500.00	-	31,500.00
671200	OR MN T&D STRUCT & IMP-LAB	84.00	-	84.00	430.00	-	430.00	17.00	-	17.00
672120	AMORT DEF EXP RES & STAND	16,636.00	-	16,636.00	16,636.00	-	16,636.00	16,636.00	-	16,636.00
673100	OR MN T&D MAINS MAT	-	-	-	-	-	-	10,526.00	-	10,526.00
673200	OR MN T&D MAINS LAB	24,260.00	-	24,260.00	20,732.00	-	20,732.00	24,646.00	-	24,646.00
673200	OR MN T&D MAINS LAB	-	-	-	-	-	-	-	-	-
675200	OR MN SERVICES LAB	20,310.00	-	20,310.00	18,788.00	-	18,788.00	17,488.00	-	17,488.00
676200	OR MN METERS LAB	3,083.00	-	3,083.00	2,838.00	-	2,838.00	2,652.00	-	2,652.00
677200	OR MN HYDRANTS LAB	6,781.00	-	6,781.00	10,297.00	-	10,297.00	5,157.00	-	5,157.00
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	-	-	-
678100	OR MN OTHER T&D PLANT MAT	4,108.00	2,905.00	1,203.00	5,582.00	1,675.00	3,907.00	5,420.00	855.00	4,565.00
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	13,245.00	-	13,245.00
678200	OR MN OTHER T&D PLANT LAB	143.00	-	143.00	268.00	-	268.00	626.00	-	626.00
902200	METER READING LABOR	37,719.00	-	37,719.00	39,963.00	-	39,963.00	39,368.00	-	39,368.00
903100	CONTRACT & ORDERS EXPENS	286.00	700.00	(414.00)	922.00	600.00	322.00	1,272.00	600.00	672.00
903200	CONTRACTS & ORDERS LABOR	18,979.00	-	18,979.00	25,897.00	-	25,897.00	13,346.00	-	13,346.00
903200	CONTRACTS & ORDERS LABOR	16,753.00	-	16,753.00	16,756.00	-	16,756.00	17,484.00	-	17,484.00
903200	CONTRACTS & ORDERS LABOR	24,025.00	-	24,025.00	25,018.00	-	25,018.00	23,356.00	-	23,356.00
903300	COLLECTING EXPENSES	10,887.00	10,400.00	487.00	12,232.00	10,400.00	1,832.00	11,643.00	10,400.00	1,243.00
903300	COLLECTING EXPENSES	1,389.00	1,000.00	389.00	(269.00)	1,000.00	(1,269.00)	(366.00)	1,000.00	(1,366.00)
903300	COLLECTING EXPENSES	1,630.00	2,000.00	(370.00)	2,534.00	2,000.00	534.00	-	2,000.00	(2,600.00)
903520	BILLING & ACCTNG OTH EXP	15,466.00	-	15,466.00	17,666.00	-	17,666.00	41,092.00	-	41,092.00

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

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AWW	DESC	2003 January Actual	2003 January Budget	Variance	2003 February Actual	2003 February Budget	Variance	2003 March Actual	2003 March Budget	Variance
40320	DEPR EXPENSE-CONTRIBUTIONS	-	-	-	-	-	-	-	-	-
403000	DEPRECIATION EXPENSE	363,470.00	367,236.00	(3,766.00)	472,765.00	463,066.00	9,699.00	474,205.00	547,903.00	(73,698.00)
403000	DEPRECIATION EXPENSE	(864.00)	-	(864.00)	(79.00)	-	(79.00)	(157.00)	-	(157.00)
404430	AMORT REG ASSET - AFUDC	2,144.00	-	2,144.00	2,144.00	-	2,144.00	2,144.00	-	2,144.00
405000	AMORT UT PLT ACQ ADJUST	1,801.00	1,088.00	713.00	1,801.00	1,088.00	713.00	1,801.00	1,088.00	713.00
407000	AMORT PROPERTY LOSSES	54,333.00	54,332.00	1.00	54,333.00	54,332.00	1.00	54,333.00	54,332.00	1.00
408030	OTHER GENERAL TAXES	-	-	-	-	-	-	-	-	-
408100	REAL & PERSON PROP TAXES	113,985.00	111,802.00	2,183.00	147,231.00	140,918.00	6,313.00	147,231.00	166,539.00	(19,308.00)
408110	GROSS INC & RECPTS TAXES	6,906.00	6,906.00	-	6,906.00	6,906.00	-	6,906.00	6,906.00	-
408140	FEDERAL UNEMPLMNT TXS	3,514.00	34,895.00	(31,371.00)	2,714.00	38,835.00	(36,121.00)	727.00	47,526.00	(46,799.00)
408160	FICA	54,146.00	-	54,146.00	28,808.00	-	28,808.00	31,423.00	-	31,423.00
408180	STATE UNEMPLMNT TXS	2,947.00	-	2,947.00	1,901.00	-	1,901.00	755.00	-	755.00
409100	SIT-CURRENT	10,413.00	9,674.00	739.00	70,787.00	71,526.00	(739.00)	16,334.00	(24,622.00)	40,956.00
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409150	FIT-CURRENT	(94,558.00)	(97,438.00)	2,880.00	140,439.00	143,319.00	(2,880.00)	368,843.00	(230,931.00)	599,774.00
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409210	SIT-OTH INC & DED-REG	(6,570.00)	(6,570.00)	-	(2,561.00)	(2,561.00)	-	(2,147.00)	(2,755.00)	608.00
409220	FIT-OTH INC & DED-REG	(25,575.00)	(25,575.00)	-	(9,968.00)	(9,968.00)	-	(12,414.00)	(10,722.00)	(1,692.00)
410400	DEF SIT-REG ASSET/LIAB	358.00	-	358.00	(358.00)	-	(358.00)	-	-	358.00
410400	DEF SIT-REG ASSET/LIAB	-	-	-	2,873.00	-	2,873.00	1,202.00	-	1,202.00
410400	DEF SIT-REG ASSET/LIAB	-	-	-	(1,935.00)	-	(1,935.00)	(810.00)	-	(810.00)
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	(17,431.00)	-	(17,431.00)	17,431.00	-	17,431.00	-	-	17,431.00
410600	DEF SIT-OTHER	-	-	-	-	-	-	(10,923.00)	-	(10,923.00)
410600	DEF SIT-OTHER	-	-	-	27,220.00	-	27,220.00	370.00	-	370.00
410650	DEF SIT-CURRENT	-	8,952.00	(8,952.00)	-	9,036.00	(9,036.00)	-	(10,405.00)	10,405.00
410700	DEF FIT-REG ASSET/LIAB	(1,200.00)	-	(1,200.00)	1,200.00	-	1,200.00	-	-	1,200.00
410700	DEF FIT-REG ASSET/LIAB	-	-	-	11,180.00	-	11,180.00	4,678.00	-	4,678.00
410700	DEF FIT-REG ASSET/LIAB	-	-	-	(14,320.00)	-	(14,320.00)	(5,993.00)	-	(5,993.00)
410900	DEF FIT-OTHER	75,420.00	-	75,420.00	(75,420.00)	-	(75,420.00)	-	-	75,420.00
410900	DEF FIT-OTHER	-	-	-	-	-	-	(338,027.00)	-	(338,027.00)
410900	DEF FIT-OTHER	-	-	-	373,841.00	-	373,841.00	1,442.00	-	1,442.00
410950	DEF FIT-CURRENT	-	172,824.00	(172,824.00)	-	162,608.00	(162,608.00)	-	104,358.00	(104,358.00)
410950	DEF FIT-CURRENT	-	-	-	-	-	-	-	-	-
412120	ITC CURRENT/DEFERRED	-	(4,710.00)	4,710.00	-	(4,144.00)	4,144.00	-	(4,052.00)	4,052.00
412210	ITC RESTORED-3%	(294.00)	-	(294.00)	(475.00)	-	(475.00)	(322.00)	-	(322.00)
412220	ITC RESTORED-4%	(242.00)	-	(242.00)	(382.00)	-	(382.00)	(285.00)	-	(285.00)
412230	ITC RESTORED-10%	(2,722.00)	-	(2,722.00)	(4,389.00)	-	(4,389.00)	(2,980.00)	-	(2,980.00)
415100	M&J REVENUES-OUTSIDE	(4,867.00)	-	(4,867.00)	(7,167.00)	-	(7,167.00)	(25,022.00)	-	(25,022.00)
415110	M&J REVENUES-INSIDE	-	-	-	-	-	-	-	-	-
416100	M&J EXPENSES-OUTSIDE	23,842.00	-	23,842.00	19,553.00	-	19,553.00	20,693.00	-	20,693.00
416110	M&J EXPENSES-INSIDE	-	-	-	-	-	-	-	-	-
417220	NON-UT OPER-IN-EXPENSES	-	-	-	541.00	-	541.00	316.00	-	316.00
419300	INT OTHER SECURITIES-OUT	-	-	-	-	-	-	-	-	-
420100	AFUDC - EQUITY	(38,292.00)	(22,673.00)	(15,619.00)	(36,680.00)	(23,865.00)	(12,815.00)	(36,912.00)	(26,921.00)	(9,991.00)
420210	AFUDC - DEBT	(18,271.00)	(10,815.00)	(7,456.00)	(17,502.00)	(11,384.00)	(6,118.00)	(17,613.00)	(12,842.00)	(4,771.00)
422000	GAINS-LOSSES DISP PROP	-	-	-	-	-	-	-	-	-
422000	GAINS-LOSSES DISP PROP	-	-	-	-	-	-	64.00	-	64.00
425300	AMORT PREFERRED STOCK EXP	64.00	64.00	-	64.00	M O O	-	-	-	-
425300	AMORT PREFERRED STOCK EXP	-	-	-	-	-	-	-	-	-
426100	DONATIONS	13,075.00	33,950.00	(20,875.00)	30,653.00	10,000.00	20,653.00	15,139.00	18,350.00	(3,211.00)
426160	OTHER LOBBYING EXPENSES	-	-	-	14,441.00	-	14,441.00	20,434.00	-	20,434.00
426200	OTHER INCOME DEDUCTIONS	31,360.00	45,892.00	(14,532.00)	8,290.00	21,040.00	(12,750.00)	(1,866.00)	15,040.00	(16,706.00)
426410	NON-OPER EMPLOYEE EXP	-	-	-	-	-	-	-	-	-
426420	NON-OPER EMPLOYEE EXP - TAXABL	-	-	-	-	-	-	-	-	-
427100	INTEREST LTD-OUT-REG	286,893.00	286,894.00	(1.00)	170,087.00	361,605.00	(191,518.00)	257,571.00	427,352.00	(169,781.00)
427100	INTEREST LTD-OUT-REG	-	-	-	200,484.00	-	200,484.00	113,000.00	-	113,000.00
427120	INTEREST LTD - INSIDE	-	-	-	-	-	-	-	-	-
428000	AMORT DEBT DISCOUNT & EXP	6,545.00	6,495.00	50.00	6,545.00	6,495.00	50.00	6,545.00	6,495.00	50.00
428000	AMORT DEBT DISCOUNT & EXP	-	-	-	-	-	-	-	-	-
431100	INTEREST ON BANK DEBT	13,900.00	17,479.00	(3,579.00)	16,641.00	19,556.00	(2,915.00)	19,858.00	24,388.00	(4,530.00)
431200	OTHER INTEREST EXPENSE	8.00	-	8.00	4.00	-	4.00	-	-	4.00
433100	INTEREST ON BANK DEBT	-	-	-	-	-	-	-	-	-
437100	DIV DEC PEF STK OUTSIDE	34,324.00	44,336.00	(10,012.00)	44,336.00	44,336.00	-	44,336.00	44,336.00	-
437100	DIV DEC PEF STK OUTSIDE	-	-	-	-	-	-	-	-	-
438200	DIV DEC COMMON STK - IN	-	-	-	-	-	-	-	964,048.00	(964,048.00)
461000	DOMESTIC SEWER SERV BILLED	(1,617.00)	(1,566.00)	(21.00)	(1,702.00)	(1,570.00)	(132.00)	(1,585.00)	(1,567.00)	(18.00)
461000	DOMESTIC SEWER SERV BILLED	(392.00)	(519.00)	127.00	(517.00)	(515.00)	(2.00)	(416.00)	(564.00)	148.00
461100	RES SALES BILLED METERED	(1,435,688.00)	(1,529,973.00)	94,385.00	(1,624,938.00)	(1,673,150.00)	48,212.00	(2,105,452.00)	(2,037,050.00)	(68,402.00)
461110	RES SALES UNBILL METERED	319,834.00	194,414.00	125,420.00	(563,876.00)	(342,941.00)	(220,935.00)	391,745.00	662,488.00	(270,743.00)
461130	DOMESTIC SEWER SERV UNBILLED	1,207.00	(235.00)	1,442.00	247.00	-	247.00	(247.00)	-	247.00
461130	DOMESTIC SEWER SERV UNBILLED	190.00	(343.00)	533.00	-	78.00	(78.00)	-	(129.00)	129.00
461200	COM SALES BILLED METERED	(751,921.00)	(819,965.00)	68,044.00	(720,630.00)	(772,184.00)	51,554.00	(968,889.00)	(832,976.00)	(35,913.00)
461210	COM SALES UNBILL METERED	233,852.00	195,218.00	38,634.00	(263,726.00)	(119,166.00)	(144,560.00)	163,452.00	261,144.00	(97,692.00)
461300	IND SALES BILLED METERED	(94,293.00)	(116,508.00)	22,215.00	(123,514.00)	(130,890.00)	7,376.00	(103,078.00)	(119,089.00)	16,011.00
461310	IND SALES UNBILL METERED	28,708.00	19,163.00	7,545.00	(2,412.00)	12,943.00	(15,355.00)	(13,365.00)	(12,820.00)	(545.00)
461400	MISC SALES BILLED METERED	(362.00)	(882.00)	520.00	(833.00)	(205.00)	(628.00)	(2,360.00)	(1,094.00)	(1,266.00)
462000	PRIV FIR PROT SER BILLED	(69,549.00)	(69,305.00)	(244.00)	(69,450.00)	(69,377.00)	(73.00)	(71,759.00)	(69,469.00)	(2,290.00)
462110	INDUST WASTE SER UNBILL	474.00	218.00	256.00	-	28.00	(28.00)	-	(161.00)	161.00
462210	INDUSTRIAL WASTE SERVICE	(75.00)	(304.00)	229.00	(213.00)	(335.00)	122.00	(144.00)	(474.00)	330.00
463000	PUB FIRE PROT SER BILLED	(151,092.00)	(149,798.00)	(1,294.00)	(152,565.00)	(149,870.00)	(2,695.00)	(152,031.00)	(149,966.00)	(2,065.00)
464200	PUB AUTH SLS BILLED METRD	(209,677.00)	(186,368.00)	(23,309.00)	(222,927.00)	(186,272.00)	(36,655.00)	(255,217.00)	(246,101.00)	(9,116.00)
464210	PUB AUTH SLS UNBILL METRD	62,285.00	38,570.00	23,715.00	(62,306.00)	(39,692.00)	(22,614.00)	32,067.00	57,472.00	(25,405.00)
466000	SALES FOR RESALE BILLED	(65,952.00)	(81,692.00)	15,740.00	(62,303.00)	(74,256.00)	11,953.00	(80,041.00)	(74,949.00)	(5,092.00)
466100	SALES FOR RESALE UNBILL	24,383.00	23,250.00	1,133.00	1,195.00	2,337.00	(1,142.00)	(14,715.00)	-	14,715.00
471100	RECONNECTION CHARGES	(13,776.00)	(15,912.00)	2,136.00	(15,114.00)	(15,912.00)	798.00	(19,202.00)	(15,912.00)	(3,290.00)
471200	OTHER MISC SERV REVENUES	(2,791.00)	(4,251.00)	1,460.00	(1,738.00)	(4,251.00)	2,513.00	(2,644.00)	(4,251.00)	1,607.00
471200	OTHER MISC SERV REVENUES	(25.00)	-	(25.00)	106.00	-	106.00	(175.00)	-	(175.00)
472000	RENTS FROM WATER PROPERTY	(6,800.00)	(6,800.00)	-	(4,885.00)	(6,800.00)	1,905.00	(11,590.00)	(6,800.00)	(4,790.00)
474100	BILL & COLL SERV FOR OTH	(71,659.00)	(64,762.00)	(6,897.00)	(68,498.00)	(64,796.00)	(3,702.00)	(90,585.00)	(64,829.00)	(25,756.00)
474300	MISCELLANEOUS	62.00	-	62.00	(225.00)	-	(225.00)	3,810.00	-	3,810.00
600000	SS OPERATION SUPERV & ENG	9,874.00	-	9,874.00	9,874.00	-	9,874.00	9,874.00	-	9,874.00
601100	SS OPERATION EXPENSE	-	-	-	-	-	-	-	-	-
602000	PURCHASED WATER	22,587.00	20,486.00	2,101.00	24,883.00	22,600.00	2,283.00	23,182.00	27,608.00	(4,426.00)
603100	MISCELLANEOUS SS EXPENSES	3,659.00	-	3,659.00	(4.00)	-	(4.00)	5,678.00	-	5,678.00
603100	MISCELLANEOUS SS EXPENSES	-	-	-	-	-	-	610.00	-	610.00

Kentucky-American Water Company
Case No. 2004-00103
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AWW	DESC	2003 January Actual	2003 January Budget	Variance	2003 February Actual	2003 February Budget	Variance	2003 March Actual	2003 March Budget	Variance
603100	MISCELLANEOUS SS EXPENSES	-	-	-	-	-	-	-	-	-
603100	MISCELLANEOUS SS EXPENSES	1,480.00	17,894.00	(16,414.00)	3,451.00	8,706.00	(5,255.00)	2,809.00	5,229.00	(2,420.00)
603100	MISCELLANEOUS SS EXPENSES	125.00	-	125.00	1,013.00	-	1,013.00	239.00	-	239.00
603100	MISCELLANEOUS SS EXPENSES	-	-	-	-	-	-	-	-	-
603100	MISCELLANEOUS SS EXPENSES	213.00	-	213.00	382.00	-	382.00	2,310.00	-	2,310.00
603100	MISCELLANEOUS SS EXPENSES	754.00	-	754.00	-	-	-	97.00	-	97.00
603100	MISCELLANEOUS SS EXPENSES	1,962.00	-	1,962.00	937.00	-	937.00	5.00	-	5.00
610000	SS ORDNY MAINT SUPR & ENG	1,831.00	-	1,831.00	87,851.00	-	87,851.00	161,305.00	-	161,305.00
610000	SS ORDNY MAINT SUPR & ENG	-	-	-	-	-	-	-	-	-
611100	OR MN SS STRUCT & IMP MAT	6,981.00	-	6,981.00	7,328.00	-	7,328.00	9,320.00	-	9,320.00
613120	AMORT DEF EXP LAK RIV & OTH	2,479.00	-	2,479.00	2,479.00	-	2,479.00	2,479.00	-	2,479.00
614120	AMORT DEF EXP WELLS & SPR	-	33,560.00	(33,560.00)	-	33,560.00	(33,560.00)	-	33,560.00	(33,560.00)
617100	OR MN MISC WAT SS PLT MAT	-	-	-	-	-	-	-	-	-
617100	OR MN MISC WAT SS PLT MAT	-	-	-	-	-	-	-	-	-
620200	PUMP OPER SUP & ENG ELEC	-	-	-	-	-	-	-	-	-
622100	POWER PRODUCTION EXP.	-	-	-	-	-	-	-	-	-
623110	POWER PURCH FOR PUMP ELEC	12,177.00	23,377.00	(11,200.00)	14,358.00	23,257.00	(8,899.00)	11,992.00	25,988.00	(14,006.00)
623210	FUEL PURCH FOR PUMP OTHER	-	96,768.00	(96,768.00)	-	104,559.00	(104,559.00)	-	117,902.00	(117,902.00)
623210	FUEL PURCH FOR PUMP OTHER	115,208.00	-	115,208.00	135,808.00	-	135,808.00	157,573.00	-	157,573.00
623210	FUEL PURCH FOR PUMP OTHER	408.00	-	408.00	8.00	-	8.00	15.00	-	15.00
624100	PUMPING EXPENSE	-	-	-	-	-	-	-	-	-
624200	PUMPING LABOR ELECTRIC	-	-	-	-	-	-	-	-	-
624500	PUMPING EXPENSES ELECTRIC	-	-	-	-	-	-	-	-	-
624500	PUMPING EXPENSES ELECTRIC	-	3,185.00	(3,185.00)	-	3,185.00	(3,185.00)	-	3,185.00	(3,185.00)
626500	MISC PUMPING EXP ELECTRIC	53.00	-	53.00	45.00	-	45.00	1,722.00	-	1,722.00
630200	OR MN PUMP SUP & ENG ELEC	3,357.00	-	3,357.00	5,167.00	-	5,167.00	5,383.00	-	5,383.00
630200	OR MN PUMP SUP & ENG ELEC	-	-	-	-	-	-	-	-	-
633200	OR MN PUMP EQPT MAT OTHER	-	-	-	-	-	-	-	-	-
633200	OR MN PUMP EQPT MAT ELEC	9,663.00	-	9,663.00	4,788.00	-	4,788.00	5,272.00	-	5,272.00
640000	WT OPERATION SUPERV & ENG	39,852.00	-	39,852.00	38,243.00	-	38,243.00	39,193.00	-	39,193.00
641100	GENERAL CHEMICALS	52,198.00	66,169.00	(12,971.00)	100,395.00	69,642.00	30,753.00	146,650.00	81,192.00	65,458.00
641100	GENERAL CHEMICALS	7,338.00	7,338.00	-	7,338.00	7,338.00	-	7,338.00	7,637.00	(299.00)
642100	GENERAL WT LABOR	74,319.00	-	74,319.00	61,945.00	-	61,945.00	60,464.00	-	60,464.00
642300	GENERAL WT EXPENSES	1,985.00	-	1,985.00	1,857.00	-	1,857.00	7,907.00	-	7,907.00
642300	GENERAL WT EXPENSES	3,584.00	-	3,584.00	1,163.00	-	1,163.00	4,990.00	-	4,990.00
642300	GENERAL WT EXPENSES	616.00	-	616.00	-	-	-	-	-	-
642300	GENERAL WT EXPENSES	1,381.00	-	1,381.00	300.00	-	300.00	530.00	-	530.00
642300	GENERAL WT EXPENSES	7,055.00	20,348.00	(13,293.00)	4,414.00	9,556.00	(5,142.00)	7,439.00	5,975.00	1,464.00
642300	GENERAL WT EXPENSES	928.00	-	928.00	(26.00)	-	(26.00)	390.00	-	390.00
642300	GENERAL WT EXPENSES	301.00	-	301.00	-	-	-	249.00	-	249.00
643100	MISC WT EXPENSES-CURRENT	3,602.00	-	3,602.00	390.00	-	390.00	393.00	-	393.00
643100	MISC WT EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
643100	MISC WT EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
643100	MISC WT EXPENSES-CURRENT	7,291.00	-	7,291.00	4,554.00	-	4,554.00	1,773.00	-	1,773.00
643100	MISC WT EXPENSES-CURRENT	4,306.00	-	4,306.00	632.00	-	632.00	487.00	-	487.00
643100	MISC WT EXPENSES-CURRENT	-	-	-	-	-	-	358.00	-	358.00
643100	MISC WT EXPENSES-CURRENT	186.00	-	186.00	270.00	-	270.00	302.00	-	302.00
643300	WASTE DISPOSAL EXP (CUR)	6,235.00	4,000.00	2,235.00	8,492.00	22,500.00	(14,008.00)	11,520.00	4,000.00	7,520.00
643310	AMORT WASTE DISPOSAL EXP	6,960.00	-	6,960.00	6,960.00	-	6,960.00	6,960.00	-	6,960.00
644000	WT RENTS	75.00	-	75.00	77.00	-	77.00	105.00	-	105.00
650000	OR MN WT SUPR & ENG	3,408.00	-	3,408.00	5,462.00	-	5,462.00	5,259.00	-	5,259.00
650000	OR MN WT SUPR & ENG	5,804.00	-	5,804.00	5,652.00	-	5,652.00	5,110.00	-	5,110.00
651100	OR MN WT STRUCT & IMP MAT	2,629.00	-	2,629.00	2,629.00	-	2,629.00	3,441.00	-	3,441.00
651100	OR MN WT STRUCT & IMP MAT	28,239.00	22,335.00	5,904.00	388.00	9,592.00	(9,204.00)	3,578.00	2,076.00	1,502.00
651120	AMORT DEF EXP WT STRUCT	12,149.00	-	12,149.00	12,149.00	-	12,149.00	12,149.00	-	12,149.00
652100	OR MN GENERAL WT EQPT MAT	-	-	-	-	-	-	-	-	-
660000	T&D OPERATION SUPER & ENG	-	-	-	-	-	-	-	-	-
660000	T&D OPERATION SUPER & ENG	-	-	-	-	-	-	138.00	-	138.00
661200	STORAGE FACILITIES LABOR	57,094.00	-	57,094.00	38,870.00	-	38,870.00	40,573.00	-	40,573.00
661200	STORAGE FACILITIES LABOR	6,932.00	-	6,932.00	8,756.00	-	8,756.00	9,065.00	-	9,065.00
662100	T&D LINES EXPENSE	4,926.00	-	4,926.00	8,203.00	-	8,203.00	15,239.00	-	15,239.00
662100	T&D LINES EXPENSE	-	-	-	440.00	-	440.00	143.00	-	143.00
662100	T&D LINES EXPENSE	1,258.00	-	1,258.00	2,287.00	-	2,287.00	2,143.00	-	2,143.00
662200	T&D LINES LABOR	34,729.00	-	34,729.00	37,955.00	-	37,955.00	34,231.00	-	34,231.00
662200	T&D LINES LABOR	-	-	-	-	-	-	-	-	-
663300	MISC METER EXPENSES	2,903.00	-	2,903.00	5,863.00	-	5,863.00	8,007.00	-	8,007.00
665300	MISC T&D EXPENSES-CURRENT	565.00	-	565.00	892.00	-	892.00	792.00	-	792.00
665300	MISC T&D EXPENSES-CURRENT	2,566.00	-	2,566.00	3,058.00	-	3,058.00	3,679.00	-	3,679.00
665300	MISC T&D EXPENSES-CURRENT	943.00	-	943.00	538.00	-	538.00	943.00	-	943.00
665300	MISC T&D EXPENSES-CURRENT	136.00	-	136.00	203.00	-	203.00	445.00	-	445.00
665300	MISC T&D EXPENSES-CURRENT	10.00	-	10.00	194.00	-	194.00	10.00	-	10.00
665300	MISC T&D EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
665300	MISC T&D EXPENSES-CURRENT	1,535.00	-	1,535.00	2,141.00	-	2,141.00	2,159.00	-	2,159.00
666000	T&D RENTS	-	-	-	100.00	-	100.00	3,934.00	-	3,934.00
666000	T&D RENTS	918.00	-	918.00	-	-	-	-	-	-
667100	MISC SEWER T & D EXP	817.00	-	817.00	240.00	-	240.00	160.00	-	160.00
670000	OR MN T&D SUPR & ENG	471.00	-	471.00	903.00	-	903.00	615.00	-	615.00
670000	OR MN T&D SUPR & ENG	1,550.00	-	1,550.00	2,750.00	-	2,750.00	2,768.00	-	2,768.00
671100	OR MN T&D STRUCT & IMP-MAT	-	27,073.00	(27,073.00)	-	28,854.00	(28,854.00)	-	73,294.00	(73,294.00)
671100	OR MN T&D STRUCT & IMP-MAT	9,161.00	-	9,161.00	12,885.00	-	12,885.00	18,033.00	-	18,033.00
671200	OR MN T&D STRUCT & IMP-LAB	17.00	-	17.00	181.00	-	181.00	142.00	-	142.00
672120	AMORT DEF EXP RES & STAND	16,636.00	-	16,636.00	16,636.00	-	16,636.00	16,636.00	-	16,636.00
673100	OR MN T&D MAINS MAT	-	-	-	-	-	-	-	-	-
673200	OR MN T&D MAINS LAB	19,196.00	-	19,196.00	31,950.00	-	31,950.00	16,373.00	-	16,373.00
673200	OR MN T&D MAINS LAB	-	-	-	-	-	-	-	-	-
675200	OR MN SERVICES LAB	18,752.00	-	18,752.00	23,360.00	-	23,360.00	23,598.00	-	23,598.00
676200	OR MN METERS LAB	1,326.00	-	1,326.00	2,792.00	-	2,792.00	2,533.00	-	2,533.00
677200	OR MN HYDRANTS LAB	3,431.00	-	3,431.00	8,648.00	-	8,648.00	6,374.00	-	6,374.00
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	-	-	-
678100	OR MN OTHER T&D PLANT MAT	1,354.00	252.00	1,102.00	3,366.00	417.00	2,949.00	7,119.00	1,463.00	5,656.00
678100	OR MN OTHER T&D PLANT MAT	(13,245.00)	-	(13,245.00)	-	-	-	-	-	-
678200	OR MN OTHER T&D PLANT LAB	1,179.00	-	1,179.00	755.00	-	755.00	562.00	-	562.00
902200	METER READING LABOR	35,082.00	-	35,082.00	43,708.00	-	43,708.00	44,475.00	-	44,475.00
903100	CONTRACT & ORDERS EXPENS	1,271.00	15,393.00	(14,122.00)	518.00	15,224.00	(14,706.00)	10,163.00	15,458.00	(5,295.00)
903200	CONTRACTS & ORDERS LABOR	19,330.00	-	19,330.00	10,894.00	-	10,894.00	13,435.00	-	13,435.00
903200	CONTRACTS & ORDERS LABOR	14,394.00	-	14,394.00	13,917.00	-	13,917.00	14,403.00	-	14,403.00
903200	CONTRACTS & ORDERS LABOR	25,279.00	-	25,279.00	27,956.00	-	27,956.00	25,184.00	-	25,184.00
903300	COLLECTING EXPENSES	12,094.00	-	12,094.00	914.00	-	914.00	29,831.00	-	29,831.00
903300	COLLECTING EXPENSES	(99.00)	-	(99.00)	40.00	-	40.00	(45.00)	-	(45.00)
903300	COLLECTING EXPENSES	3,499.00	-	3,499.00	4,225.00	-	4,225.00	366.00	-	366.00
903520	BILLING & ACCTNG OTH EXP	24,997.00	-	24,997.00	(5,972.00)	-	(5,972.00)	2,695.00	-	2,695.00

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

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AWW	DESC	2003 April Actual	2003 April Budget	Variance	2003 May Actual	2003 May Budget	Variance	2003 June Actual	2003 June Budget	Variance
40320	DEPR EXPENSE-CONTRIBUTIONS	-	-	-	-	-	-	-	-	-
403000	DEPRECIATION EXPENSE	474,922.00	442,749.00	32,173.00	472,901.00	433,168.00	39,733.00	478,426.00	553,039.00	(74,613.00)
403000	DEPRECIATION EXPENSE	(236.00)	-	(236.00)	(314.00)	-	(314.00)	(393.00)	-	(393.00)
404430	AMORT REG ASSET - AFUDC	2,144.00	-	2,144.00	2,144.00	-	2,144.00	2,144.00	-	2,144.00
405000	AMORT UT FLT ACQ ADJUST	1,801.00	1,088.00	713.00	1,801.00	1,088.00	713.00	1,801.00	1,088.00	713.00
407000	AMORT PROPERTY LOSSES	54,333.00	54,332.00	1.00	54,333.00	54,332.00	1.00	54,333.00	54,332.00	1.00
408000	OTHER GENERAL TAXES	4,024.00	1,300.00	2,724.00	-	-	-	-	-	-
408100	REAL & PERSON PROP TAXES	147,231.00	134,218.00	12,913.00	147,231.00	131,213.00	16,018.00	147,231.00	167,238.00	(20,007.00)
408110	GROSS INC & RECPTS TAXES	6,906.00	6,906.00	-	6,906.00	6,906.00	-	6,906.00	6,906.00	-
408140	FEDERAL UNEMPLMNT TXS	71.00	36,563.00	(36,492.00)	7.00	35,051.00	(35,044.00)	(165.00)	43,220.00	(43,415.00)
408160	FICA	31,673.00	-	31,673.00	30,378.00	-	30,378.00	45,383.00	-	45,383.00
408180	STATE UNEMPLMNT TXS	117.00	-	117.00	12.00	-	12.00	89.00	-	89.00
409100	SIT-CURRENT	(8,795.00)	93,941.00	(102,736.00)	46,042.00	78,171.00	(32,129.00)	35,428.00	34,818.00	610.00
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409150	FIT-CURRENT	(51,964.00)	230,567.00	(282,531.00)	189,651.00	169,181.00	20,470.00	107,849.00	434.00	107,415.00
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409210	SIT-OTH INC & DED-REG	4,230.00	(3,434.00)	7,664.00	(2,333.00)	(2,365.00)	32.00	(2,465.00)	(2,924.00)	459.00
409220	FIT-OTH INC & DED-REG	19,145.00	(13,366.00)	32,511.00	(9,635.00)	(9,205.00)	(430.00)	(7,506.00)	(11,382.00)	3,876.00
410400	DEF SIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410400	DEF SIT-REG ASSET/LIAB	3,212.00	-	3,212.00	4,982.00	-	4,982.00	4,982.00	-	4,982.00
410400	DEF SIT-REG ASSET/LIAB	(2,164.00)	-	(2,164.00)	(1,809.00)	-	(1,809.00)	(1,809.00)	-	(1,809.00)
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	10,923.00	-	10,923.00	-	-	-	-	-	-
410600	DEF SIT-OTHER	48,098.00	-	48,098.00	13,752.00	-	13,752.00	8,009.00	-	8,009.00
410650	DEF SIT-CURRENT	-	3,761.00	(3,761.00)	-	12,839.00	(12,839.00)	-	19,382.00	(19,382.00)
410700	DEF FIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410700	DEF FIT-REG ASSET/LIAB	12,502.00	-	12,502.00	19,390.00	-	19,390.00	19,390.00	-	19,390.00
410700	DEF FIT-REG ASSET/LIAB	(16,013.00)	-	(16,013.00)	(13,385.00)	-	(13,385.00)	(13,385.00)	-	(13,385.00)
410900	DEF FIT-OTHER	-	-	-	-	-	-	-	-	-
410900	DEF FIT-OTHER	338,027.00	-	338,027.00	-	-	-	-	-	-
410900	DEF FIT-OTHER	(65,871.00)	-	(65,871.00)	47,304.00	-	47,304.00	65,891.00	-	65,891.00
410950	DEF FIT-CURRENT	-	140,785.00	(140,785.00)	-	177,597.00	(177,597.00)	-	209,098.00	(209,098.00)
410950	DEF FIT-CURRENT	-	-	-	-	-	-	-	-	-
412120	ITC CURRENT/DEFERRED	-	(5,313.00)	5,313.00	-	(5,940.00)	5,940.00	-	(6,320.00)	6,320.00
412210	ITC RESTORED - 3%	(860.00)	-	(860.00)	(719.00)	-	(719.00)	(719.00)	-	(719.00)
412220	ITC RESTORED - 4%	(709.00)	-	(709.00)	(592.00)	-	(592.00)	(592.00)	-	(592.00)
412230	ITC RESTORED - 10%	(7,962.00)	-	(7,962.00)	(6,655.00)	-	(6,655.00)	(6,655.00)	-	(6,655.00)
415100	M&J REVENUES-OUTSIDE	(39,657.00)	-	(39,657.00)	(37,440.00)	-	(37,440.00)	(101,836.00)	-	(101,836.00)
415110	M&J REVENUES-INSIDE	-	-	-	-	-	-	-	-	-
416100	M&J EXPENSES-OUTSIDE	21,982.00	-	21,982.00	43,998.00	-	43,998.00	44,174.00	-	44,174.00
416110	M&J EXPENSES-INSIDE	3,363.00	-	3,363.00	13,579.00	-	13,579.00	14,517.00	-	14,517.00
417220	NON-UT OPER-IN-EXPENSES	441.00	-	441.00	876.00	-	876.00	989.00	-	989.00
419300	INT OTHER SECURITIES-OUT	-	-	-	-	-	-	-	-	-
420100	AFUDC - EQUITY	(39,847.00)	(30,523.00)	(9,324.00)	(41,123.00)	(34,230.00)	(6,893.00)	(40,942.00)	(37,298.00)	(3,644.00)
420210	AFUDC - DEBT	(19,013.00)	(14,560.00)	(4,453.00)	(19,622.00)	(16,328.00)	(3,294.00)	(19,536.00)	(17,792.00)	(1,744.00)
422000	GAINS-LOSSES DISP PROP	-	-	-	-	-	-	-	-	-
422000	GAINS-LOSSES DISP PROP	-	-	-	-	-	-	-	-	-
425300	AMORT PREFERRED STOCK EXP	64.00	64.00	-	64.00	64.00	-	(321.00)	64.00	(385.00)
425300	AMORT PREFERRED STOCK EXP	-	-	-	-	-	-	385.00	-	385.00
426100	DONATIONS	1,340.00	13,350.00	(12,010.00)	16,573.00	16,100.00	473.00	26,550.00	24,000.00	2,550.00
426160	OTHER LOBBYING EXPENSES	9,232.00	-	9,232.00	9,035.00	-	9,035.00	5,000.00	-	5,000.00
426200	OTHER INCOME DEDUCTIONS	1,100.00	28,272.00	(27,172.00)	(15,000.00)	12,565.00	(27,565.00)	8,433.00	11,445.00	(3,012.00)
426410	NON-OPER EMPLOYEE EXP	1,958.00	-	1,958.00	-	-	-	-	-	-
426420	NON-OPER EMPLOYEE EXP - TAXABL	1,958.00	-	1,958.00	-	-	-	-	-	-
427100	INTEREST LTD-OUT-REG	257,571.00	344,671.00	(87,100.00)	257,571.00	336,701.00	(79,130.00)	257,571.00	429,145.00	(171,574.00)
427100	INTEREST LTD-OUT-REG	113,000.00	-	113,000.00	113,000.00	-	113,000.00	113,000.00	-	113,000.00
427120	INTEREST LTD - INSIDE	-	-	-	-	-	-	-	-	-
428000	AMORT DEBT DISCOUNT & EXP	6,545.00	6,495.00	50.00	6,545.00	6,495.00	50.00	5,761.00	6,495.00	(734.00)
428000	AMORT DEBT DISCOUNT & EXP	-	-	-	-	-	-	-	-	-
431100	INTEREST ON BANK DEBT	15,488.00	19,829.00	(4,341.00)	15,412.00	19,165.00	(3,753.00)	19,078.00	24,987.00	(5,919.00)
431200	OTHER INTEREST EXPENSE	-	-	-	-	-	-	-	-	-
433100	INTEREST ON BANK DEBT	-	-	-	-	-	-	-	-	-
437100	DIV DEC PREF STK-OUTSIDE	44,336.00	44,336.00	-	44,336.00	44,336.00	-	(170,968.00)	44,336.00	(215,334.00)
437100	DIV DEC PREF STK-OUTSIDE	-	-	-	-	-	-	215,334.00	-	215,334.00
438200	DIV DEC COMMON STK - IN	956,109.00	-	956,109.00	-	-	-	454,543.00	624,817.00	(170,274.00)
461000	DOMESTIC SEWER SERV BILLED	(1,652.00)	(1,718.00)	66.00	(1,696.00)	(1,621.00)	(75.00)	(1,580.00)	(1,898.00)	318.00
461000	DOMESTIC SEWER SERV BILLED	(333.00)	(609.00)	276.00	(288.00)	(355.00)	67.00	(340.00)	(373.00)	33.00
461100	RES SALES BILLED METERED	(1,538,575.00)	(1,606,701.00)	68,126.00	(1,726,424.00)	(1,819,228.00)	92,804.00	(2,061,079.00)	(2,459,819.00)	398,740.00
461110	RES SALES UNBILL METERED	(179,863.00)	(517,814.00)	337,951.00	(219,468.00)	(224,548.00)	5,080.00	240,646.00	475,168.00	(234,522.00)
461130	DOMESTIC SEWER SERV UNBILLED	-	(125.00)	125.00	-	55.00	-	(55.00)	-	(2.00)
461130	DOMESTIC SEWER SERV UNBILLED	-	(183.00)	183.00	-	325.00	-	(325.00)	-	(27.00)
461200	COM SALES BILLED METERED	(833,080.00)	(782,971.00)	(50,109.00)	(821,832.00)	(924,953.00)	103,121.00	(945,672.00)	(1,084,383.00)	138,711.00
461210	COM SALES UNBILL METERED	(88,745.00)	(168,903.00)	80,158.00	(11,188.00)	(57,616.00)	46,427.00	(11,809.00)	75,893.00	(87,702.00)
461300	IND SALES BILLED METERED	(118,113.00)	(127,365.00)	9,252.00	(11,526.00)	(126,621.00)	15,095.00	(116,297.00)	(142,337.00)	26,040.00
461310	IND SALES UNBILL METERED	9,956.00	9,412.00	544.00	3,498.00	3,498.00	-	(23,303.00)	(23,303.00)	-
461400	MISC SALES BILLED METERED	(383.00)	(509.00)	126.00	(1,347.00)	(1,268.00)	(79.00)	(2,924.00)	(787.00)	(2,137.00)
462000	PRIV FIR PROT SER BILLED	(70,372.00)	(69,541.00)	(831.00)	(70,085.00)	(69,705.00)	(380.00)	(69,594.00)	(69,849.00)	255.00
462110	INDUST WASTE SER UNBILL	-	(2.00)	2.00	-	(100.00)	-	100.00	-	(128.00)
462210	INDUSTRIAL WASTE SERVICE	(285.00)	(470.00)	185.00	(348.00)	(600.00)	252.00	(353.00)	(500.00)	147.00
463000	PUB FIRE PROT SER BILLED	(151,975.00)	(150,109.00)	(1,866.00)	(152,073.00)	(150,301.00)	(1,772.00)	(153,304.00)	(150,469.00)	(2,835.00)
464200	PUB AUTH SLS BILLED METRD	(239,574.00)	(211,087.00)	(28,487.00)	(242,022.00)	(225,595.00)	(16,427.00)	(281,079.00)	(340,285.00)	59,206.00
464210	PUB AUTH SLS UNBILL METRD	(25,611.00)	(38,894.00)	13,283.00	(32,914.00)	(56,432.00)	23,518.00	17,309.00	49,484.00	(32,175.00)
466000	SALES FOR RESALE BILLED	(59,257.00)	(72,697.00)	13,440.00	(67,615.00)	(74,424.00)	6,809.00	(63,345.00)	(84,787.00)	21,442.00
466100	SALES FOR RESALE UNBILL	5,104.00	5,104.00	-	545.00	-	-	(27,292.00)	(27,292.00)	-
471100	RECONNECTION CHARGES	(14,539.00)	(15,912.00)	1,373.00	(16,389.00)	(15,912.00)	(477.00)	(16,628.00)	(15,912.00)	716.00
471200	OTHER MISC SERV REVENUES	(2,569.00)	(4,251.00)	1,682.00	(4,247.00)	(4,251.00)	4.00	(5,397.00)	(4,251.00)	(1,146.00)
471200	OTHER MISC SERV REVENUES	-	-	-	164.00	-	-			

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AWW	DESC	2003 April Actual	2003 April Budget	Variance	2003 May Actual	2003 May Budget	Variance	2003 June Actual	2003 June Budget	Variance
603100	MISCELLANEOUS SS EXPENSES	-	-	-	55.00	-	55.00	-	-	-
603100	MISCELLANEOUS SS EXPENSES	15,250.00	4,481.00	10,769.00	3,371.00	3,245.00	126.00	1,335.00	4,559.00	(3,224.00)
603100	MISCELLANEOUS SS EXPENSES	234.00	-	234.00	857.00	-	857.00	1,151.00	-	1,151.00
603100	MISCELLANEOUS SS EXPENSES	-	-	-	-	-	-	-	-	-
603100	MISCELLANEOUS SS EXPENSES	66.00	-	66.00	2,811.00	-	2,811.00	604.00	-	604.00
603100	MISCELLANEOUS SS EXPENSES	-	-	-	691.00	-	691.00	224.00	-	224.00
603100	MISCELLANEOUS SS EXPENSES	88.00	-	88.00	2,181.00	-	2,181.00	78.00	-	78.00
610000	SS ORDNY MAINT SUPR & ENG	63,593.00	-	63,593.00	52,628.00	-	52,628.00	1,250.00	-	1,250.00
610000	SS ORDNY MAINT SUPR & ENG	-	-	-	-	-	-	148.00	-	148.00
611100	OR MN SS STRUCT & IMP MAT	5,779.00	-	5,779.00	70,997.00	-	70,997.00	7,055.00	-	7,055.00
613120	AMORT DEF EXP LAK RIV & OTH	2,479.00	-	2,479.00	2,479.00	-	2,479.00	2,479.00	-	2,479.00
614120	AMORT DEF EXP WELLS & SPR	-	33,560.00	(33,560.00)	-	33,560.00	(33,560.00)	-	33,560.00	(33,560.00)
617100	OR MN MISC WAT SS PLT MAT	-	-	-	-	-	-	-	-	-
617100	OR MN MISC WAT SS PLT MAT	-	-	-	-	-	-	33.00	-	33.00
620200	PUMP OPER SUP & ENG ELEC	-	-	-	-	-	-	-	-	-
622100	POWER PRODUCTION EXP	-	-	-	-	-	-	-	-	-
623110	POWER PURCH FOR PUMP ELEC	10,991.00	23,368.00	(12,477.00)	12,208.00	24,106.00	(11,898.00)	12,446.00	33,224.00	(20,778.00)
623210	FUEL PURCH FOR PUMP OTHER	-	106,450.00	(106,450.00)	-	115,384.00	(115,384.00)	-	151,368.00	(151,368.00)
623210	FUEL PURCH FOR PUMP OTHER	135,280.00	-	135,280.00	148,014.00	-	148,014.00	150,329.00	-	150,329.00
623210	FUEL PURCH FOR PUMP OTHER	-	-	-	6.00	-	6.00	12.00	-	12.00
624100	PUMPING EXPENSE	-	-	-	-	-	-	-	-	-
624200	PUMPING LABOR ELECTRIC	-	-	-	-	-	-	-	-	-
624500	PUMPING EXPENSES ELECTRIC	-	-	-	-	-	-	-	-	-
624500	PUMPING EXPENSES ELECTRIC	-	3,185.00	(3,185.00)	-	3,185.00	(3,185.00)	-	3,435.00	(3,435.00)
626500	MISC PUMPING EXP ELECTRIC	78.00	-	78.00	1,319.00	-	1,319.00	977.00	-	977.00
630200	OR MN PUMP SUP & ENG ELEC	5,167.00	-	5,167.00	4,660.00	-	4,660.00	5,931.00	-	5,931.00
630200	OR MN PUMP SUP & ENG ELEC	-	-	-	-	-	-	437.00	-	437.00
633200	OR MN PUMP EQPT MAT OTHER	-	-	-	-	-	-	-	-	-
633200	OR MN PUMP EQPT MAT ELEC	6,621.00	-	6,621.00	39,099.00	-	39,099.00	9,270.00	-	9,270.00
640000	WT OPERATION SUPERV & ENG	39,543.00	-	39,543.00	37,362.00	-	37,362.00	57,322.00	-	57,322.00
641100	GENERAL CHEMICALS	76,273.00	72,453.00	3,820.00	116,129.00	79,525.00	36,604.00	129,972.00	109,427.00	20,545.00
641100	GENERAL CHEMICALS	5,206.00	7,637.00	(2,431.00)	10,481.00	7,637.00	2,844.00	7,675.00	7,637.00	38.00
642100	GENERAL WT LABOR	62,018.00	-	62,018.00	64,184.00	-	64,184.00	94,288.00	-	94,288.00
642300	GENERAL WT EXPENSES	1,354.00	-	1,354.00	765.00	-	765.00	2,713.00	-	2,713.00
642300	GENERAL WT EXPENSES	12,308.00	-	12,308.00	6,687.00	-	6,687.00	8,190.00	-	8,190.00
642300	GENERAL WT EXPENSES	-	-	-	-	-	-	-	-	-
642300	GENERAL WT EXPENSES	370.00	-	370.00	440.00	-	440.00	410.00	-	410.00
642300	GENERAL WT EXPENSES	8,637.00	4,543.00	4,094.00	4,986.00	13,023.00	(8,037.00)	8,582.00	4,514.00	4,068.00
642300	GENERAL WT EXPENSES	93.00	-	93.00	397.00	-	397.00	328.00	-	328.00
642300	GENERAL WT EXPENSES	-	-	-	-	-	-	510.00	-	510.00
643100	MISC WT EXPENSES-CURRENT	-	-	-	166.00	-	166.00	90.00	-	90.00
643100	MISC WT EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
643100	MISC WT EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
643100	MISC WT EXPENSES-CURRENT	860.00	-	860.00	1,043.00	-	1,043.00	2,840.00	-	2,840.00
643100	MISC WT EXPENSES-CURRENT	431.00	-	431.00	431.00	-	431.00	404.00	-	404.00
643100	MISC WT EXPENSES-CURRENT	341.00	-	341.00	581.00	-	581.00	-	-	-
643100	MISC WT EXPENSES-CURRENT	190.00	-	190.00	296.00	-	296.00	295.00	-	295.00
643300	WASTE DISPOSAL EXP (CUR)	775.00	22,500.00	(21,725.00)	6,328.00	4,000.00	2,328.00	6,662.00	22,500.00	(15,838.00)
643310	AMORT WASTE DISPOSAL EXP	6,960.00	6,960.00	-	6,960.00	6,960.00	-	6,960.00	6,960.00	-
644000	WT RENTS	51.00	-	51.00	74.00	-	74.00	101.00	-	101.00
650000	OR MN WT SUPR & ENG	5,135.00	-	5,135.00	3,827.00	-	3,827.00	6,581.00	-	6,581.00
650000	OR MN WT SUPR & ENG	6,314.00	-	6,314.00	5,350.00	-	5,350.00	7,744.00	-	7,744.00
651100	OR MN WT STRUCT & IMP MAT	271.00	-	271.00	3,744.00	-	3,744.00	3,647.00	-	3,647.00
651100	OR MN WT STRUCT & IMP MAT	2,155.00	305.00	1,850.00	1,246.00	413.00	833.00	1,500.00	354.00	1,146.00
651120	AMORT DEF EXP WT STRUCT	12,149.00	-	12,149.00	12,149.00	-	12,149.00	12,149.00	-	12,149.00
652100	OR MN GENERAL WT EQPT MAT	-	-	-	-	-	-	-	-	-
660000	T&D OPERATION SUPER & ENG	-	-	-	-	-	-	145.00	-	145.00
660000	T&D OPERATION SUPER & ENG	-	-	-	-	-	-	-	-	-
661200	STORAGE FACILITIES LABOR	32,814.00	-	32,814.00	27,385.00	-	27,385.00	54,734.00	-	54,734.00
661200	STORAGE FACILITIES LABOR	10,021.00	-	10,021.00	11,792.00	-	11,792.00	17,154.00	-	17,154.00
662100	T&D LINES EXPENSE	5,920.00	-	5,920.00	8,891.00	-	8,891.00	13,552.00	-	13,552.00
662100	T&D LINES EXPENSE	-	-	-	-	-	-	-	-	-
662100	T&D LINES EXPENSE	2,847.00	-	2,847.00	1,444.00	-	1,444.00	1,932.00	-	1,932.00
662200	T&D LINES LABOR	26,929.00	-	26,929.00	48,899.00	-	48,899.00	63,857.00	-	63,857.00
662200	T&D LINES LABOR	-	-	-	-	-	-	-	-	-
663300	MISC METER EXPENSES	6,503.00	-	6,503.00	3,667.00	-	3,667.00	2,898.00	-	2,898.00
665300	MISC T&D EXPENSES-CURRENT	767.00	-	767.00	875.00	-	875.00	488.00	-	488.00
665300	MISC T&D EXPENSES-CURRENT	2,511.00	-	2,511.00	1,522.00	-	1,522.00	750.00	-	750.00
665300	MISC T&D EXPENSES-CURRENT	538.00	-	538.00	538.00	-	538.00	538.00	-	538.00
665300	MISC T&D EXPENSES-CURRENT	601.00	-	601.00	280.00	-	280.00	-	-	-
665300	MISC T&D EXPENSES-CURRENT	10.00	-	10.00	10.00	-	10.00	10.00	-	10.00
665300	MISC T&D EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
666000	T&D RENTS	1,840.00	-	1,840.00	2,231.00	-	2,231.00	2,113.00	-	2,113.00
666000	T&D RENTS	577.00	-	577.00	100.00	-	100.00	405.00	-	405.00
666000	T&D RENTS	970.00	-	970.00	-	-	-	296.00	-	296.00
667100	MISC SEWER T & D EXP	-	-	-	691.00	-	691.00	353.00	-	353.00
670000	OR MN T&D SUPR & ENG	2,084.00	-	2,084.00	1,868.00	-	1,868.00	1,123.00	-	1,123.00
670000	OR MN T&D SUPR & ENG	1,310.00	-	1,310.00	1,798.00	-	1,798.00	1,903.00	-	1,903.00
671100	OR MN T&D STRUCT & IMP-MAT	-	73,067.00	(73,067.00)	-	181,484.00	(181,484.00)	-	83,496.00	(83,496.00)
671100	OR MN T&D STRUCT & IMP-MAT	25,664.00	-	25,664.00	28,700.00	-	28,700.00	61,181.00	-	61,181.00
671200	OR MN T&D STRUCT & IMP-LAB	220.00	-	220.00	60.00	-	60.00	203.00	-	203.00
672120	AMORT DEF EXP RES & STAND	16,636.00	-	16,636.00	16,636.00	-	16,636.00	16,636.00	-	16,636.00
673100	OR MN T&D MAINS MAT	-	-	-	-	-	-	-	-	-
673200	OR MN T&D MAINS LAB	18,565.00	-	18,565.00	20,126.00	-	20,126.00	28,887.00	-	28,887.00
673200	OR MN T&D MAINS LAB	-	-	-	-	-	-	-	-	-
675200	OR MN SERVICES LAB	24,713.00	-	24,713.00	21,360.00	-	21,360.00	29,275.00	-	29,275.00
676200	OR MN METERS LAB	3,984.00	-	3,984.00	2,707.00	-	2,707.00	3,546.00	-	3,546.00
677200	OR MN HYDRANTS LAB	6,211.00	-	6,211.00	4,104.00	-	4,104.00	13,874.00	-	13,874.00
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	-	-	-
678100	OR MN OTHER T&D PLANT MAT	8,337.00	1,247.00	5,090.00	3,621.00	1,946.00	1,675.00	8,265.00	2,693.00	5,572.00
678100	OR MN OTHER T&D PLANT MAT	-	-	-	17,604.00	-	17,604.00	-	-	-
678200	OR MN OTHER T&D PLANT LAB	663.00	-	663.00	212.00	-	212.00	1,068.00	-	1,068.00
902200	METER READING LABOR	45,754.00	-	45,754.00	35,217.00	-	35,217.00	51,244.00	-	51,244.00
903100	CONTRACT & ORDERS EXPENS	5,534.00	15,203.00	(9,669.00)	3,073.00	15,182.00	(12,109.00)	9,835.00	15,436.00	(5,601.00)
903200	CONTRACTS & ORDERS LABOR	20,282.00	-	20,282.00	12,028.00	-	12,028.00	19,806.00	-	19,806.00
903200	CONTRACTS & ORDERS LABOR	13,642.00	-	13,642.00	7,096.00	-	7,096.00	14,989.00	-	14,989.00
903200	CONTRACTS & ORDERS LABOR	26,301.00	-	26,301.00	24,201.00	-	24,201.00	39,562.00	-	39,562.00
903300	COLLECTING EXPENSES	6,605.00	-	6,605.00	1,019.00	-	1,019.00	15,230.00	-	15,230.00
903300	COLLECTING EXPENSES	-	-	-	(208.00)	-	(208.00)	(30.00)	-	(30.00)
903300	COLLECTING EXPENSES	1,063.00	-	1,063.00	2,322.00	-	2,322.00	969.00	-	969.00
903520	BILLING & ACCTNG OTH EXP	461.00	-	461.00	92.00	-	92.00	(219.00)	-	(219.00)

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

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AWW	DESC	2003 July Actual	2003 July Budget	Variance	2003 August Actual	2003 August Budget	Variance	2003 September Actual	2003 September Budget	Variance
40320	DEPR EXPENSE-CONTRIBUTIONS	-	-	-	-	-	-	-	-	-
403000	DEPRECIATION EXPENSE	475,929.00	433,946.00	41,983.00	478,820.00	436,901.00	41,919.00	480,610.00	562,059.00	(81,449.00)
403000	DEPRECIATION EXPENSE	(471.00)	-	(471.00)	(550.00)	-	(550.00)	(628.00)	-	(628.00)
404430	AMORT REG ASSET - AFUDC	2,144.00	-	2,144.00	2,144.00	-	2,144.00	-	-	2,144.00
406000	AMORT UT FLT ACQ ADJUST	1,801.00	1,088.00	713.00	1,801.00	1,088.00	713.00	1,801.00	1,088.00	713.00
407000	AMORT PROPERTY LOSSES	54,333.00	54,332.00	1.00	54,333.00	54,332.00	1.00	54,333.00	54,332.00	1.00
408030	OTHER GENERAL TAXES	-	-	-	-	-	-	-	-	900.00
408100	REAL & PERSON PROP TAXES	147,231.00	130,902.00	16,329.00	147,231.00	130,436.00	16,795.00	147,231.00	167,083.00	(19,852.00)
408110	GROSS INC & RECPTS TAXES	6,906.00	6,906.00	-	6,906.00	6,906.00	-	6,906.00	6,906.00	-
408140	FEDERAL UNEMPLMNT TXS	-	33,823.00	(33,823.00)	27.00	33,302.00	(33,275.00)	42.00	39,234.00	(39,192.00)
408160	FICA	23,824.00	-	23,824.00	28,955.00	-	(28,955.00)	29,711.00	-	29,711.00
408180	STATE UNEMPLMNT TXS	-	-	-	(870.00)	-	(870.00)	26.00	-	26.00
409100	SIT-CURRENT	27,546.00	124,401.00	(96,855.00)	353.00	165,620.00	(165,267.00)	229,860.00	9,950.00	219,910.00
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409150	FIT-CURRENT	107,448.00	349,131.00	(241,683.00)	(45,842.00)	509,573.00	(555,415.00)	913,372.00	(96,361.00)	1,009,733.00
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409210	SIT-OTH INC & DED-REG	364.00	(1,258.00)	1,622.00	(4,350.00)	(1,997.00)	(2,353.00)	(3,394.00)	(1,998.00)	(1,396.00)
409220	FIT-OTH INC & DED-REG	1,378.00	(4,897.00)	6,275.00	(22,591.00)	(7,771.00)	(14,820.00)	(14,400.00)	(7,776.00)	(6,624.00)
410400	DEF SIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410400	DEF SIT-REG ASSET/LIAB	4,982.00	-	4,982.00	4,982.00	-	4,982.00	4,982.00	-	4,982.00
410400	DEF SIT-REG ASSET/LIAB	(1,809.00)	-	(1,809.00)	(1,809.00)	-	(1,809.00)	(1,809.00)	-	(1,809.00)
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	15,047.00	-	15,047.00	162,872.00	-	162,872.00	(182,489.00)	-	(182,489.00)
410650	DEF SIT-CURRENT	-	5,677.00	(5,677.00)	-	29,503.00	-	(29,503.00)	-	(10,508.00)
410700	DEF FIT-REG ASSET/LIAB	-	-	-	-	-	-	-	-	-
410700	DEF FIT-REG ASSET/LIAB	19,390.00	-	19,390.00	19,390.00	-	19,390.00	19,390.00	-	19,390.00
410700	DEF FIT-REG ASSET/LIAB	(13,385.00)	-	(13,385.00)	(13,385.00)	-	(13,385.00)	(13,385.00)	-	(13,385.00)
410900	DEF FIT-OTHER	-	-	-	-	-	-	-	-	-
410900	DEF FIT-OTHER	-	-	-	-	-	-	-	-	-
410900	DEF FIT-OTHER	64,593.00	-	64,593.00	672,679.00	-	672,679.00	(721,767.00)	-	(721,767.00)
410950	DEF FIT-CURRENT	-	148,400.00	(148,400.00)	-	230,289.00	(230,289.00)	-	103,837.00	(103,837.00)
410950	DEF FIT-CURRENT	-	-	-	-	-	-	-	-	-
412120	ITC CURRENT/DEFERRED	-	(10,695.00)	10,695.00	-	(9,573.00)	9,573.00	-	(9,260.00)	9,260.00
412210	ITC RESTORED- 3%	(719.00)	-	(719.00)	(719.00)	-	(719.00)	(719.00)	-	(719.00)
412220	ITC RESTORED- 4%	(592.00)	-	(592.00)	(592.00)	-	(592.00)	(592.00)	-	(592.00)
412230	ITC RESTORED-10%	(6,655.00)	-	(6,655.00)	(6,655.00)	-	(6,655.00)	(6,655.00)	-	(6,655.00)
415100	M&J REVENUES-OUTSIDE	(39,930.00)	-	(39,930.00)	(7,848.00)	-	(7,848.00)	(13,675.00)	-	(13,675.00)
415110	M&J REVENUES-INSIDE	-	-	-	-	-	-	-	-	-
416100	M&J EXPENSES-OUTSIDE	5,411.00	-	5,411.00	9,954.00	-	9,954.00	7,078.00	-	7,078.00
416110	M&J EXPENSES-INSIDE	16,166.00	-	16,166.00	16,722.00	-	16,722.00	29,667.00	-	29,667.00
417220	NON-UT OPER-IN-EXPENSES	1,016.00	-	1,016.00	336.00	-	336.00	336.00	-	336.00
419300	INT OTHER SECURITIES-OUT	-	-	-	-	-	-	-	-	-
420100	AFUDC - EQUITY	(38,175.00)	(33,986.00)	(4,189.00)	(40,327.00)	(27,735.00)	(12,592.00)	(40,095.00)	(31,249.00)	(8,846.00)
420210	AFUDC - DEBT	(18,215.00)	(16,212.00)	(2,003.00)	(19,242.00)	(13,230.00)	(6,012.00)	(19,258.00)	(14,906.00)	(4,352.00)
422000	GAINS-LOSSES DISP PROP	-	-	-	-	-	-	-	-	-
422000	GAINS-LOSSES DISP PROP	(725.00)	-	(725.00)	-	-	-	-	-	-
425000	AMORT PREFERRED STOCK EXP	790.00	790.00	(790.00)	-	64.00	(64.00)	-	64.00	(64.00)
425300	AMORT PREFERRED STOCK EXP	790.00	-	790.00	64.00	-	64.00	64.00	-	64.00
426100	DONATIONS	8,810.00	5,750.00	3,060.00	11,250.00	7,500.00	3,750.00	29,147.00	12,250.00	16,897.00
426160	OTHER LOGBYING EXPENSES	9,000.00	-	9,000.00	5,000.00	-	5,000.00	13,063.00	-	13,063.00
426200	OTHER INCOME DEDUCTIONS	198.00	9,500.00	(9,302.00)	5,666.00	16,700.00	(11,034.00)	2,070.00	11,965.00	(9,895.00)
426410	NON-OPER EMPLOYEE EXP	-	-	-	-	-	-	150.00	-	150.00
426420	NON-OPER EMPLOYEE EXP - TAXABI	-	-	-	-	-	-	150.00	-	150.00
427100	INTEREST LTD-OUT-REG	257,571.00	335,905.00	(78,334.00)	257,571.00	334,709.00	(77,138.00)	257,571.00	428,746.00	(171,175.00)
427100	INTEREST LTD-OUT-REG	113,000.00	-	113,000.00	113,000.00	-	113,000.00	113,000.00	-	113,000.00
427120	INTEREST LTD - INSIDE	-	-	-	-	-	-	-	-	-
428000	AMORT DEBT DISCOUNT & EXP	6,822.00	6,495.00	127.00	6,545.00	6,495.00	50.00	6,545.00	6,495.00	50.00
428000	AMORT DEBT DISCOUNT & EXP	-	-	-	-	-	-	-	-	-
431100	INTEREST ON BANK DEBT	14,352.00	27,866.00	(13,514.00)	13,010.00	25,018.00	(12,008.00)	16,302.00	31,859.00	(15,557.00)
431200	OTHER INTEREST EXPENSE	-	-	-	-	-	-	-	-	-
433100	INTEREST ON BANK DEBT	-	-	-	-	-	-	-	-	-
437100	DIV DEC PREF STK-OUTSIDE	-	44,073.00	(44,073.00)	6,971.00	44,073.00	(37,102.00)	6,971.00	44,073.00	(37,102.00)
437100	DIV DEC PREF STK-OUTSIDE	44,336.00	-	44,336.00	37,029.00	-	37,029.00	-	-	37,029.00
438200	DIV DEC COMMON STK - IN	-	-	-	-	-	-	752,348.00	1,118,096.00	(365,748.00)
461000	DOMESTIC SEWER SERV BILLED	(1,717.00)	(1,638.00)	(79.00)	(1,737.00)	(1,674.00)	(63.00)	(2,036.00)	(1,818.00)	(218.00)
461000	DOMESTIC SEWER SERV BILLED	(367.00)	(235.00)	(132.00)	(257.00)	(498.00)	241.00	(318.00)	(111.00)	(207.00)
461100	RES SALES BILLED METERED	(1,811,075.00)	(2,067,409.00)	256,334.00	(1,889,448.00)	(1,895,194.00)	105,746.00	(2,390,402.00)	(2,512,125.00)	121,723.00
461110	RES SALES UNBILL METERED	55,837.00	(258,132.00)	313,969.00	(565,936.00)	(599,504.00)	3,568.00	629,106.00	954,051.00	(324,945.00)
461130	DOMESTIC SEWER SERV UNBILLED	-	40.00	(40.00)	-	100.00	(100.00)	-	-	166.00
461130	DOMESTIC SEWER SERV UNBILLED	-	69.00	(69.00)	-	(147.00)	147.00	-	237.00	(237.00)
461200	COM SALES BILLED METERED	(936,746.00)	(1,014,841.00)	78,095.00	(887,616.00)	(943,530.00)	55,914.00	(1,180,707.00)	(1,136,582.00)	(44,125.00)
461210	COM SALES UNBILL METERED	115,677.00	32,627.00	83,050.00	(330,766.00)	(353,387.00)	22,621.00	221,981.00	367,916.00	(145,935.00)
461300	IND SALES BILLED METERED	(124,583.00)	(143,792.00)	19,209.00	(137,816.00)	(137,773.00)	(43.00)	(155,586.00)	(149,858.00)	(5,728.00)
461310	IND SALES UNBILL METERED	19,049.00	19,049.00	-	(1,593.00)	8,274.00	(9,867.00)	(7,597.00)	(17,424.00)	9,867.00
461400	MISC SALES BILLED METERED	(2,327.00)	(834.00)	(1,493.00)	(1,922.00)	(912.00)	(1,010.00)	(1,537.00)	(1,491.00)	(46.00)
462000	PRIV FIR PROT SER BILLED	(69,997.00)	(70,076.00)	79.00	(69,717.00)	(70,220.00)	503.00	(69,897.00)	(70,312.00)	415.00
462110	INDUST WASTE SER UNBILL	-	(104.00)	104.00	-	95.00	(95.00)	-	95.00	(95.00)
462210	INDUSTRIAL WASTE SERVICE	(657.00)	(595.00)	(62.00)	(336.00)	(515.00)	179.00	(715.00)	(399.00)	(316.00)
463000	PUB FIRE PROT SER BILLED	(152,897.00)	(150,637.00)	(2,260.00)	(152,727.00)	(150,804.00)	(1,923.00)	(152,867.00)	(150,972.00)	(1,895.00)
464200	PUB AUTH SLS BILLED METRD	(260,146.00)	(301,277.00)	21,131.00	(354,695.00)	(275,677.00)	(79,008.00)	(397,942.00)	(401,711.00)	3,769.00
464210	PUB AUTH SLS UNBILL METRD	27,031.00	629.00	26,402.00	(135,870.00)	(152,502.00)	17,632.00	111,906.00	164,222.00	(52,316.00)
466000	SALES FOR RESALE BILLED	(55,655.00)	(99,217.00)	33,562.00	(95,531.00)	(93,590.00)	(1,941.00)	(77,496.00)	(97,863.00)	20,367.00
466100	SALES FOR RESALE UNBILL	15,809.00	15,809.00	-	4,044.00	4,044.00	-	(13,607.00)	(13,607.00)	-
471100	RECONNECTION CHARGES	(5,606.00)	(15,912.00)	10,306.00	(2,060.00)	(15,912.00)	13,852.00	(2,274.00)	(15,912.00)	13,638.00
471200	OTHER MISC SERV REVENUES	(1,150.00)	(4,251.00)	3,101.00	(5,079.00)	(4,251.00)	(828.00)	(4,687.00)	(4,251.00)	(436.00)
471200	OTHER MISC SERV REVENUES	(25.00)	-	(25						

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

AWW	DESC	2003 July Actual	2003 July Budget	Variance	2003 August Actual	2003 August Budget	Variance	2003 September Actual	2003 September Budget	Variance
603100	MISCELLANEOUS SS EXPENSES	-	-	-	-	-	-	-	-	-
603100	MISCELLANEOUS SS EXPENSES	3,418.00	1,700.00	1,718.00	(191.00)	1,687.00	(1,878.00)	5,322.00	4,153.00	1,169.00
603100	MISCELLANEOUS SS EXPENSES	301.00	-	301.00	1,223.00	-	1,223.00	1,237.00	-	1,237.00
603100	MISCELLANEOUS SS EXPENSES	-	-	-	-	-	-	-	-	-
603100	MISCELLANEOUS SS EXPENSES	2,193.00	-	2,193.00	915.00	-	915.00	73.00	-	73.00
603100	MISCELLANEOUS SS EXPENSES	442.00	-	442.00	-	-	-	450.00	-	450.00
603100	MISCELLANEOUS SS EXPENSES	60.00	-	60.00	85.00	-	85.00	55.00	-	55.00
810000	SS ORDNY MAINT SUPR & ENG	7,314.00	-	7,314.00	60,942.00	-	60,942.00	157,740.00	-	157,740.00
810000	SS ORDNY MAINT SUPR & ENG	-	-	-	-	-	-	994.00	-	994.00
811100	OR MN SS STRUCT & IMP MAT	18,987.00	-	18,987.00	14,686.00	-	14,686.00	10,780.00	-	10,780.00
613120	AMORT DEF EXP LAK RIV & OTH	2,479.00	-	2,479.00	2,479.00	-	2,479.00	1,442.00	-	1,442.00
614120	AMORT DEF EXP WELLS & SPR	-	33,560.00	(33,560.00)	-	33,560.00	(33,560.00)	-	33,560.00	(33,560.00)
817100	OR MN MISC WAT SS PLT MAT	-	-	-	-	-	-	-	-	-
817100	OR MN MISC WAT SS PLT MAT	-	-	-	-	-	-	-	-	-
620200	PUMP OPER SUP & ENG ELEC	-	-	-	-	-	-	-	-	-
622100	POWER PRODUCTION EXP.	1,058.00	-	1,058.00	-	-	-	-	-	-
623110	POWER PURCH FOR PUMP ELEC	12,506.00	29,190.00	(16,684.00)	11,827.00	29,684.00	(17,857.00)	12,203.00	30,761.00	(18,558.00)
623210	FUEL PURCH FOR PUMP OTHER	-	143,731.00	(143,731.00)	-	132,288.00	(132,288.00)	-	163,157.00	(163,157.00)
623210	FUEL PURCH FOR PUMP OTHER	148,675.00	-	148,675.00	203,459.00	-	203,459.00	135,832.00	-	135,832.00
623210	FUEL PURCH FOR PUMP OTHER	-	-	-	5.00	-	5.00	6.00	-	6.00
624100	PUMPING EXPENSE	89.00	-	89.00	-	-	-	-	-	-
624200	PUMPING LABOR ELECTRIC	-	-	-	-	-	-	-	-	-
624500	PUMPING EXPENSES ELECTRIC	-	-	-	-	-	-	-	-	-
624500	PUMPING EXPENSES ELECTRIC	-	3,435.00	(3,435.00)	-	3,435.00	(3,435.00)	-	3,435.00	(3,435.00)
626500	MISC PUMPING EXP ELECTRIC	1,306.00	-	1,306.00	432.00	-	432.00	757.00	-	757.00
630200	OR MN PUMP SUP & ENG ELEC	4,725.00	-	4,725.00	4,771.00	-	4,771.00	2,979.00	-	2,979.00
630200	OR MN PUMP SUP & ENG ELEC	-	-	-	-	-	-	-	-	-
633200	OR MN PUMP EQPT MAT OTHER	-	-	-	-	-	-	-	-	-
633200	OR MN PUMP EQPT MAT ELEC	5,879.00	-	5,879.00	6,003.00	-	6,003.00	11,722.00	-	11,722.00
640000	WT OPERATION SUPERV & ENG	26,188.00	-	26,188.00	34,334.00	-	34,334.00	38,285.00	-	38,285.00
641100	GENERAL CHEMICALS	127,273.00	98,487.00	28,786.00	95,181.00	91,599.00	3,582.00	145,303.00	116,040.00	29,263.00
641100	GENERAL CHEMICALS	7,675.00	7,637.00	38.00	7,675.00	7,637.00	38.00	7,675.00	7,637.00	38.00
642100	GENERAL WT LABOR	69,338.00	-	69,338.00	69,557.00	-	69,557.00	67,658.00	-	67,658.00
642300	GENERAL WT EXPENSES	614.00	-	614.00	2,783.00	-	2,783.00	2,631.00	-	2,631.00
642300	GENERAL WT EXPENSES	1,396.00	-	1,396.00	1,225.00	-	1,225.00	4,680.00	-	4,680.00
642300	GENERAL WT EXPENSES	-	-	-	-	-	-	-	-	-
642300	GENERAL WT EXPENSES	300.00	-	300.00	300.00	-	300.00	110.00	-	110.00
642300	GENERAL WT EXPENSES	6,998.00	2,875.00	4,123.00	7,196.00	2,794.00	4,402.00	5,924.00	4,743.00	1,181.00
642300	GENERAL WT EXPENSES	325.00	-	325.00	82.00	-	82.00	671.00	-	671.00
642300	GENERAL WT EXPENSES	-	-	-	-	-	-	406.00	-	406.00
643100	MISC WT EXPENSES-CURRENT	152.00	-	152.00	433.00	-	433.00	2,721.00	-	2,721.00
643100	MISC WT EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
643100	MISC WT EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
643100	MISC WT EXPENSES-CURRENT	215.00	-	215.00	946.00	-	946.00	1,204.00	-	1,204.00
643100	MISC WT EXPENSES-CURRENT	399.00	-	399.00	416.00	-	416.00	413.00	-	413.00
643100	MISC WT EXPENSES-CURRENT	662.00	-	662.00	21.00	-	21.00	473.00	-	473.00
643100	MISC WT EXPENSES-CURRENT	143.00	-	143.00	152.00	-	152.00	377.00	-	377.00
643300	WASTE DISPOSAL EXP (CUR)	6,135.00	4,000.00	2,135.00	6,674.00	4,000.00	2,674.00	4,736.00	4,000.00	736.00
643310	AMORT WASTE DISPOSAL EXP	6,960.00	6,960.00	-	(6,952.00)	6,960.00	(12,912.00)	27,014.00	6,960.00	20,054.00
644000	WT RENTS	73.00	-	73.00	73.00	-	73.00	73.00	-	73.00
650000	OR MN WT SUPR & ENG	4,757.00	-	4,757.00	4,131.00	-	4,131.00	3,214.00	-	3,214.00
650000	OR MN WT SUPR & ENG	6,497.00	-	6,497.00	3,844.00	-	3,844.00	5,040.00	-	5,040.00
651100	OR MN WT STRUCT & IMP MAT	7,456.00	-	7,456.00	4,448.00	-	4,448.00	3,087.00	-	3,087.00
651100	OR MN WT STRUCT & IMP MAT	-	227.00	(227.00)	2,941.00	1,014.00	1,927.00	17,407.00	395.00	17,012.00
651120	AMORT DEF EXP WT STRUCT	12,149.00	-	12,149.00	12,149.00	-	12,149.00	11,677.00	-	11,677.00
652100	OR MN GENERAL WT EQPT MAT	-	-	-	-	-	-	-	-	-
660000	T&D OPERATION SUPER & ENG	-	-	-	-	-	-	-	-	-
660000	T&D OPERATION SUPER & ENG	49.00	-	49.00	-	-	-	41.00	-	41.00
661200	STORAGE FACILITIES LABOR	41,287.00	-	41,287.00	21,594.00	-	21,594.00	37,716.00	-	37,716.00
661200	STORAGE FACILITIES LABOR	10,062.00	-	10,062.00	10,752.00	-	10,752.00	9,801.00	-	9,801.00
662100	T&D LINES EXPENSE	10,415.00	-	10,415.00	8,168.00	-	8,168.00	11,467.00	-	11,467.00
662100	T&D LINES EXPENSE	-	-	-	-	-	-	-	-	-
662100	T&D LINES EXPENSE	1,313.00	-	1,313.00	705.00	-	705.00	1,916.00	-	1,916.00
662200	T&D LINES LABOR	35,458.00	-	35,458.00	41,366.00	-	41,366.00	33,464.00	-	33,464.00
662200	T&D LINES LABOR	-	-	-	-	-	-	-	-	-
663300	MISC METER EXPENSES	2,469.00	-	2,469.00	2,874.00	-	2,874.00	2,064.00	-	2,064.00
665300	MISC T&D EXPENSES-CURRENT	465.00	-	465.00	464.00	-	464.00	409.00	-	409.00
665300	MISC T&D EXPENSES-CURRENT	536.00	-	536.00	377.00	-	377.00	242.00	-	242.00
665300	MISC T&D EXPENSES-CURRENT	3,437.00	-	3,437.00	538.00	-	538.00	1,753.00	-	1,753.00
665300	MISC T&D EXPENSES-CURRENT	-	-	-	34.00	-	34.00	62.00	-	62.00
665300	MISC T&D EXPENSES-CURRENT	10.00	-	10.00	10.00	-	10.00	10.00	-	10.00
665300	MISC T&D EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
665300	MISC T&D EXPENSES-CURRENT	2,056.00	-	2,056.00	2,253.00	-	2,253.00	2,621.00	-	2,621.00
666000	T&D RENTS	125.00	-	125.00	-	-	-	300.00	-	300.00
666000	T&D RENTS	334.00	-	334.00	-	-	-	289.00	-	289.00
667100	MISC SEWER T & D EXP	609.00	-	609.00	240.00	-	240.00	517.00	-	517.00
670000	OR MN T&D SUPR & ENG	1,719.00	-	1,719.00	795.00	-	795.00	1,072.00	-	1,072.00
670000	OR MN T&D SUPR & ENG	1,451.00	-	1,451.00	1,668.00	-	1,668.00	1,487.00	-	1,487.00
671100	OR MN T&D STRUCT & IMP-MAT	-	68,208.00	(68,208.00)	-	41,477.00	(41,477.00)	-	85,016.00	(85,016.00)
671100	OR MN T&D STRUCT & IMP-MAT	30,386.00	-	30,386.00	27,965.00	-	27,965.00	41,834.00	-	41,834.00
671200	OR MN T&D STRUCT & IMP-LAB	155.00	-	155.00	190.00	-	190.00	164.00	-	164.00
672120	AMORT DEF EXP RES & STAND	16,636.00	-	16,636.00	16,636.00	-	16,636.00	16,636.00	-	16,636.00
673100	OR MN T&D MAINS MAT	-	-	-	-	-	-	-	-	-
673200	OR MN T&D MAINS LAB	14,774.00	-	14,774.00	20,915.00	-	20,915.00	20,004.00	-	20,004.00
673200	OR MN T&D MAINS LAB	-	-	-	-	-	-	-	-	-
675200	OR MN SERVICES LAB	12,230.00	-	12,230.00	23,722.00	-	23,722.00	14,561.00	-	14,561.00
676200	OR MN METERS LAB	2,376.00	-	2,376.00	2,629.00	-	2,629.00	2,413.00	-	2,413.00
677200	OR MN HYDRANTS LAB	11,268.00	-	11,268.00	13,678.00	-	13,678.00	11,025.00	-	11,025.00
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	-	-	-
678100	OR MN OTHER T&D PLANT MAT	6,952.00	2,107.00	4,845.00	1,687.00	2,100.00	(403.00)	1,323.00	2,690.00	(1,367.00)
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	-	-	-
678200	OR MN OTHER T&D PLANT LAB	313.00	-	313.00	507.00	-	507.00	442.00	-	442.00
902200	METER READING LABOR	30,411.00	-	30,411.00	34,779.00	-	34,779.00	42,314.00	-	42,314.00
903100	CONTRACT & ORDERS EXPENS	5,286.00	15,179.00	(9,893.00)	13,687.00	15,176.00	(1,489.00)	12,053.00	15,436.00	(3,383.00)
903200	CONTRACTS & ORDERS LABOR	20,795.00	-	20,795.00	3,859.00	-	3,859.00	8,271.00	-	8,271.00
903200	CONTRACTS & ORDERS LABOR	(9,747.00)	-	(9,747.00)	7,413.00	-	7,413.00	7,627.00	-	7,627.00
903300	CONTRACTS & ORDERS LABOR	5,399.00	-	5,399.00	23,315.00	-	23,315.00	22,020.00	-	22,020.00
903300	COLLECTING EXPENSES	13,995.00	-	13,995.00	1,201.00	-	1,201.00	27,725.00	-	27,725.00
903300	COLLECTING EXPENSES	-	-	-	-	-	-	-	-	-
903300	COLLECTING EXPENSES	1,375.00	-	1,375.00	2,853.00	-	2,853.00	2,801.00	-	2,801.00
903520	BILLING & ACCTNG OTH EXP	301.00	-	301.00	79.00	-	79.00	469.00	-	469.00

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

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

Kentucky-American Water Company						
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1999 Actual Vs Budget for 1999 by Account						
Account	Account Description	Actual	Budget	Difference	Percent Difference	Footnote
403000	DEPRECIATION EXPENSE	5,332,789.58	4,861,765.00	471,024.58	9.69	1
403100	DEPR EXPENSE-CONTR PROP	(541,996.34)	0.00	(541,996.34)	0.00	1
404430	AMORT REG ASSET - AFUDC	25,728.00	35,849.00	(10,121.00)	(28.23)	2
408030	OTHER GENERAL TAXES	2,345.43	10,080.00	(7,734.57)	(76.73)	3
408100	REAL & PERSON PROP TAXES	1,198,330.74	1,168,776.00	29,554.74	2.53	4
408110	GROSS INC & RECPTS TAXES	62,969.45	73,878.00	(10,908.55)	(14.77)	4
408140	FEDERAL UNEMPLYMNT TXS	8,982.50	14,339.00	(5,356.50)	(37.36)	5
408150	FEDERAL UNEMPLYMNT TXS CR	0.83	(6,678.00)	6,678.83	(100.01)	5
408160	FICA	433,786.09	491,518.00	(57,731.91)	(11.75)	6
408170	FICA CR	(18.44)	(63,856.00)	63,837.56	(99.97)	6
408180	STATE UNEMPLYMNT TXS	4,338.87	10,279.00	(5,940.13)	(57.79)	5
408190	STATE UNEMPLYMNT TXS CR	0.29	(4,177.00)	4,177.29	(100.01)	5
409100	SIT-CURRENT	642,335.00	606,574.00	35,761.00	5.90	7
409110	SIT-ADJUST PRIOR YEARS	(27,144.00)	0.00	(27,144.00)	0.00	8
409150	FIT-CURRENT	2,537,914.00	2,361,046.00	176,868.00	7.49	7
409160	FIT-ADJUST PRIOR YEARS	(6,908.00)	0.00	(6,908.00)	0.00	8
409210	SIT-OTH INC & DED-REG	(23,643.00)	(19,147.00)	(4,496.00)	23.48	7
409220	FIT-OTH INC & DED-REG	(92,028.00)	(74,523.00)	(17,505.00)	23.49	7
410400	DEF SIT-REG ASSET/LIAB	(1,632.00)	0.00	(1,632.00)	0.00	7
410600	DEF SIT-OTHER	403,939.00	344,170.00	59,769.00	17.37	7
410700	DEF FIT-REG ASSET/LIAB	(73,886.00)	0.00	(73,886.00)	0.00	7
410900	DEF FIT-OTHER	1,442,267.00	1,424,363.00	17,904.00	1.26	7
410950	DEF FIT-CURRENT	4,241.00	0.00	4,241.00	0.00	7
412210	ITC RESTORED- 3%	(7,652.00)	(14,652.00)	7,000.00	(47.78)	7
412220	ITC RESTORED- 4%	(6,305.00)	(19,546.00)	13,241.00	(67.74)	7
412230	ITC RESTORED-10%	(70,840.00)	(48,864.00)	(21,976.00)	44.97	7
415100	M&J REVENUES-OUTSIDE	(8,684.33)	(6,000.00)	(2,684.33)	44.74	9
416100	M&J EXPENSES-OUTSIDE	15,983.77	0.00	15,983.77	0.00	9
416110	M&J EXPENSES-INSIDE	(719.11)	0.00	(719.11)	0.00	9
419300	INT OTHER SECURITIES-OUT	(62,920.09)	(10,021.00)	(52,899.09)	527.88	10
420100	AFUDC - EQUITY	(720,174.41)	(758,964.00)	38,789.59	(5.11)	11
420210	AFUDC - DEBT	(381,188.27)	(402,514.00)	21,325.73	(5.30)	11
422000	GAINS-LOSSES DISP PROP	(5,353.44)	0.00	(5,353.44)	0.00	12
425300	AMORT PREFERRED STOCK EXP	1,684.78	1,685.00	(0.22)	(0.01)	-
426100	DONATIONS	189,985.58	167,710.00	22,275.58	13.28	13
426160	OTHER LOBBYING EXPENSES	63,882.26	54,210.00	9,672.26	17.84	14
426200	OTHER INCOME DEDUCTIONS	84,780.88	22,540.00	62,240.88	276.14	15
426290	OTHER INCOME DED-SERVICE CO	10.83	0.00	10.83	0.00	-
426410	NON-OPER EMPLOYEE EXP	9,614.43	3,270.00	6,344.43	194.02	16
426420	NON-OPER EMPLOYEE EXP - TAXA	7,829.82	1,260.00	6,569.82	521.41	16
427100	INTEREST LTD-OUT-REG	5,192,900.00	5,192,904.00	(4.00)	0.00	-
428000	AMORT DEBT DISCOUNT & EXP	41,984.95	41,556.00	428.95	1.03	-
431100	INTEREST ON BANK DEBT	24,696.51	138,256.00	(113,559.49)	(82.14)	10
431200	OTHER INTEREST EXPENSE	5,543.86	3,129.00	2,414.86	77.18	17
437100	DIV DEC PREF STK-OUTSIDE	543,636.70	543,638.00	(1.30)	0.00	-
438200	DIV DEC COMMON STK - IN	5,156,716.39	4,478,857.00	677,859.39	15.13	18
461000	DOMESTIC SEWER SERV BILLED	(23,495.71)	(15,384.00)	(8,111.71)	52.73	19
461100	RES SALES BILLED METERED	(19,533,771.43)	(18,881,057.00)	(652,714.43)	3.46	20
461110	RES SALES UNBILL METERED	(72,661.78)	(28,346.00)	(44,315.78)	156.34	21
461130	DOMESTIC SEWER SERV UNBILLED	(280.10)	0.00	(280.10)	0.00	22
461200	COM SALES BILLED METERED	(10,302,325.63)	(10,183,625.00)	(118,700.63)	1.17	20
461210	COM SALES UNBILL METERED	(28,990.79)	(9,483.00)	(19,507.79)	205.71	21
461300	IND SALES BILLED METERED	(1,727,634.42)	(1,780,054.00)	52,419.58	(2.94)	20
461310	IND SALES UNBILL METERED	(2,346.75)	(1,013.00)	(1,333.75)	131.66	21
461400	MISC SALES BILLED METERED	(44,169.58)	(17,208.00)	(26,961.58)	156.68	20
462000	PRIV FIR PROT SER BILLED	(748,709.65)	(710,880.00)	(37,829.65)	5.32	23
462110	INDUST WASTE SER UNBILL	(119.07)	0.00	(119.07)	0.00	22
462210	INDUSTRIAL WASTE SERVICE	(4,258.87)	(10,484.00)	6,225.13	(59.38)	19
463000	PUB FIRE PROT SER BILLED	(1,697,547.75)	(1,695,961.00)	(1,586.75)	0.09	-
464200	PUB AUTH SLS BILLED METRD	(3,014,557.25)	(3,122,285.00)	107,727.75	(3.45)	20
464210	PUB AUTH SLS UNBILL METRD	(3,278.41)	(362.00)	(2,916.41)	805.64	21
466000	SALES FOR RESALE BILLED	(991,120.93)	(641,862.00)	(349,258.93)	54.41	20
466100	SALES FOR RESALE UNBILL	667.72	453.00	214.72	47.40	21
471100	RECONNECTION CHARGES	(159,214.73)	(136,800.00)	(22,414.73)	16.39	24
471200	OTHER MISC SERV REVENUES	(18,125.47)	(14,400.00)	(3,725.47)	25.87	24
472000	RENTS FROM WATER PROPERTY	(33,990.00)	(27,090.00)	(6,900.00)	25.47	25

Kentucky-American Water Company						
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1999 Actual Vs Budget for 1999 by Account						
AWW					Percent	
Account	Account Description	Actual	Budget	Difference	Difference	Footnote
474100	BILL & COLL SERV FOR OTH	(648,185.99)	(645,812.00)	(2,373.99)	0.37	-
474300	MISCELLANEOUS	(49,723.71)	(4,800.00)	(44,923.71)	935.91	26
600000	SS OPERATION SUPERV & ENG	74.49	18,098.00	(18,023.51)	(99.59)	27
602000	PURCHASED WATER	239,528.70	192,396.00	47,132.70	24.50	28
603100	MISCELLANEOUS SS EXPENSES	357.73	0.00	357.73	0.00	-
610000	SS ORDNY MAINT SUPR & ENG	0.00	486.00	(486.00)	(100.00)	27
613100	OR MN LAK RIV & OTH MAT	1,469.29	2,000.00	(530.71)	(26.54)	-
613120	AMORT DEF EXP LAK RIV & OTH	29,781.82	30,396.00	(614.18)	(2.02)	-
617100	OR MN MISC WAT SS PLT MAT	5,334.97	6,700.00	(1,365.03)	(20.37)	29
623110	POWER PURCH FOR PUMP ELEC	26,467.33	975,516.00	(949,048.67)	(97.29)	30
623210	FUEL PURCH FOR PUMP OTHER	1,674,197.75	551,395.00	1,122,802.75	203.63	30
624100	PUMPING EXPENSE	0.00	500.00	(500.00)	(100.00)	-
624500	PUMPING EXPENSES ELECTRIC	415.85	0.00	415.85	0.00	-
626500	MISC PUMPING EXP ELECTRIC	6,306.42	8,400.00	(2,093.58)	(24.92)	31
626600	MISC PUMPING EXP OTHER	2,230.86	0.00	2,230.86	0.00	32
630200	OR MN PUMP SUP & ENG ELEC	1,364.04	0.00	1,364.04	0.00	27
633200	OR MN PUMP EQPT MAT ELEC	58,417.01	102,200.00	(43,782.99)	(42.84)	33
633300	OR MN PUMP EQPT MAT OTHER	31,299.60	23,800.00	7,499.60	31.51	34
633500	OR MN PUMP EQPT LAB ELEC	1,586.88	0.00	1,586.88	0.00	27
640000	WT OPERATION SUPERV & ENG	382,609.70	388,878.00	(6,268.30)	(1.61)	27
641100	GENERAL CHEMICALS	922,243.46	953,365.00	(31,121.54)	(3.26)	-
642100	GENERAL WT LABOR	730,591.78	825,069.00	(94,477.22)	(11.45)	27
642300	GENERAL WT EXPENSES	162,123.04	162,300.00	(176.96)	(0.11)	-
643100	MISC WT EXPENSES-CURRENT	256,994.92	284,045.00	(27,050.08)	(9.52)	35
643300	WASTE DISPOSAL EXP (CUR)	51,546.84	44,800.00	6,746.84	15.06	36
643310	AMORT WASTE DISPOSAL EXP	37,870.17	38,744.00	(873.83)	(2.26)	-
644000	WT RENTS	35,443.27	34,044.00	1,399.27	4.11	-
650000	OR MN WT SUPR & ENG	100,876.70	147,173.00	(46,296.30)	(31.46)	27
651100	OR MN WT STRUCT & IMP MAT	54,027.23	16,050.00	37,977.23	236.62	37
651120	AMORT DEF EXP WT STRUCT	191,909.09	182,438.00	9,471.09	5.19	38
652100	OR MN GENERAL WT EQPT MAT	103,456.02	125,090.00	(21,633.98)	(17.29)	39
660000	T&D OPERATION SUPER & ENG	259,607.04	156,214.00	103,393.04	66.19	27
661200	STORAGE FACILITIES LABOR	45.54	0.00	45.54	0.00	27
662100	T&D LINES EXPENSE	43,140.85	240.00	42,900.85	17,875.35	40
662200	T&D LINES LABOR	650,231.95	594,007.00	56,224.95	9.47	27
663300	MISC METER EXPENSES	633.47	0.00	633.47	0.00	-
664200	CUSTOMER INSTALL LABOR	23.22	0.00	23.22	0.00	27
665100	MAPS AND RECORDS EXPENSES	5,427.81	4,800.00	627.81	13.08	-
665200	MAPS AND RECORDS LABOR	9,442.83	0.00	9,442.83	0.00	27
665300	MISC T&D EXPENSES-CURRENT	259,855.73	211,691.00	48,164.73	22.75	41
666000	T&D RENTS	27,004.06	26,856.00	148.06	0.55	-
667100	MISC SEWER T & D EXP	6,748.54	4,760.00	1,988.54	41.78	42
670000	OR MN T&D SUPR & ENG	158,431.83	819,965.00	(661,533.17)	(80.68)	27
671100	OR MN T&D STRUCT & IMP-MAT	3,128.82	2,400.00	728.82	30.37	-
671200	OR MN T&D STRUCT & IMP-LAB	2,981.06	0.00	2,981.06	0.00	27
672120	AMORT DEF EXP RES & STAND	86,056.96	120,535.00	(34,478.04)	(28.60)	38
673100	OR MN T&D MAINS MAT	56,607.61	39,124.00	17,483.61	44.69	43
673200	OR MN T&D MAINS LAB	273,113.91	0.00	273,113.91	0.00	27
675100	OR MN SERVICES MAT	0.00	1,184.00	(1,184.00)	(100.00)	44
675200	OR MN SERVICES LAB	106,780.88	0.00	106,780.88	0.00	27
676100	OR MN METERS MAT	6,704.33	10,500.00	(3,795.67)	(36.15)	45
676200	OR MN METERS LAB	13,225.25	0.00	13,225.25	0.00	27
676400	OR MN METER INSTALL LAB	138,505.87	0.00	138,505.87	0.00	27
677100	OR MN HYDRANTS MAT	(259.45)	1,900.00	(2,159.45)	(113.66)	46
677200	OR MN HYDRANTS LAB	45,035.80	0.00	45,035.80	0.00	27
678100	OR MN OTHER T&D PLANT MAT	409,798.99	388,830.00	20,968.99	5.39	47
678200	OR MN OTHER T&D PLANT LAB	9,285.77	0.00	9,285.77	0.00	27
901000	CUSTOMER ACCOUNT SUPRVSN	228,214.63	268,229.00	(40,014.37)	(14.92)	27
902200	METER READING LABOR	422,864.03	531,253.00	(108,388.97)	(20.40)	27
903100	CONTRACT & ORDERS EXPENS	21,375.49	16,750.00	4,625.49	27.61	48
903200	CONTRACTS & ORDERS LABOR	666,139.76	573,501.00	92,638.76	16.15	27
903300	COLLECTING EXPENSES	170,020.76	120,000.00	50,020.76	41.68	49
903520	BILLING & ACCTNG OTH EXP	421,508.88	368,280.00	53,228.88	14.45	50
903521	CUST ACCTG-BILLING/TELEPHONE	53,286.49	35,400.00	17,886.49	50.53	51
903523	CUST ACCTG-BILLING/POSTAGE	303,085.54	289,383.00	13,702.54	4.74	-
904000	UNCOLLECTIBLE ACCOUNTS	150,894.43	186,077.00	(35,182.57)	(18.91)	52

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1999 Actual Vs Budget for 1999 by Account						
AWW					Percent	
Account	Account Description	Actual	Budget	Difference	Difference	Footnote
905100	MISC CUST ACCTNG EXPENSES	63,790.52	82,235.00	(18,444.48)	(22.43)	53
920000	ADM & GENERAL SALARIES	997,021.12	1,328,488.00	(331,466.88)	(24.95)	27
920200	SALARIES OFFICERS	477,398.08	0.00	477,398.08	0.00	27
920500	INCENTIVE PLAN EXPENSE	114,232.00	0.00	114,232.00	0.00	54
920520	INCENTIVE PLAN EXP OFFICERS	8,367.06	96,312.00	(87,944.94)	(91.31)	54
921100	EXPENSES OF EMPLOYEES	83,682.87	114,936.00	(31,253.13)	(27.19)	55
921110	DUES FOR CLUBS-TAXABLE	0.00	900.00	(900.00)	(100.00)	-
921140	EXP OF OFFICERS&EMPS MSTR AC	661.10	173.00	488.10	282.14	-
921200	MISC OFFICE EXPENSES	141,300.86	185,729.00	(44,428.14)	(23.92)	56
921210	MISC OFFICE EXP TEL	73,119.21	67,800.00	5,319.21	7.85	57
921220	MISC OFFICE EXP SUP	87,294.42	71,245.00	16,049.42	22.53	58
921240	SUBSCRIPTIONS	10,603.14	13,210.00	(2,606.86)	(19.73)	59
921250	OFFICE BUILDING OPERATION	11,971.96	15,272.00	(3,300.04)	(21.61)	60
923100	SERVICE COMPANY CHARGES	556,093.26	540,089.00	16,004.26	2.96	-
923200	AUDITING SERVICES	29,897.00	30,552.00	(655.00)	(2.14)	-
923300	LEGAL SERVICES	87,176.35	42,000.00	45,176.35	107.56	61
923500	OTHER SERVICES-CURRENT	320,619.48	189,759.00	130,860.48	68.96	62
924000	PROPERTY INSURANCE	42,824.08	37,764.00	5,060.08	13.40	63
925110	WORKMENS COMP PREMIUM EXP	43,037.24	54,190.00	(11,152.76)	(20.58)	63
925300	INJURIES & DAMAGES EXP	3,593.73	3,960.00	(366.27)	(9.25)	-
925400	GENERAL LIABILITY	179,207.08	133,896.00	45,311.08	33.84	63
926100	ACCRUED OPEB EXPENSE	577,989.00	478,478.00	99,511.00	20.80	64
926110	GROUP INSURANCE PREM EXP	732,145.13	783,890.00	(51,744.87)	(6.60)	64
926150	GROUP INS REIMB PREM	(35,363.06)	(19,068.00)	(16,295.06)	85.46	64
926160	GROUP INS CAP (C & R)	(23.36)	(97,605.00)	97,581.64	(99.98)	64
926170	GROUP INS PRETAX CONTRIBUTIO	4.62	(40,560.00)	40,564.62	(100.01)	64
926200	OTHER WELFARE EXPENSES	99,234.60	67,785.00	31,449.60	46.40	65
926220	ESOP CONTRIBUTIONS EXPENSE	54,414.84	59,580.00	(5,165.16)	(8.67)	66
926250	401-K CONTRIBUTIONS EXPENSE	82,340.16	94,600.00	(12,259.84)	(12.96)	66
926280	401-K EXP CAP (C & R)	(2.34)	(11,806.00)	11,803.66	(99.98)	66
926360	OPEB EXP CAP (C & R)	(65,324.94)	(59,573.00)	(5,751.94)	9.66	64
926400	PENSION PLAN EXPENSE	202,304.00	198,948.00	3,356.00	1.69	67
926910	PENSIONS CAP (C & R)	(22,105.76)	(24,768.00)	2,662.24	(10.75)	67
928100	AMORT EXP RATE PROCEEDING	134,100.87	121,024.00	13,076.87	10.81	68
928300	AMORT OTHER REGULATRY EXP	36,276.96	41,176.00	(4,899.04)	(11.90)	68
930210	MISC GENERAL EXP-CURRENT	370,380.26	292,679.00	77,701.26	26.55	69
930230	AMORT MISC GENERAL EXP	32.86	0.00	32.86	0.00	-
930260	MEALS & TRAVEL EXPENSES-TAXA	21,842.79	23,576.00	(1,733.21)	(7.35)	70
930300	RESEARCH & DEV EXP	99,814.86	101,088.00	(1,273.14)	(1.26)	-
930600	TRANSPORTATION EXPENSES	233,712.70	255,924.00	(22,211.30)	(8.68)	71
930850	MISC GEN EXP-DIRECTORS FEES	37,198.57	46,000.00	(8,801.43)	(19.13)	72
930880	MISC GEN EXP-COMPANY DUES	23,751.00	22,792.00	959.00	4.21	-
930890	MISC GEN EXP-OTHER	130,826.57	80,545.00	50,281.57	62.43	73
930900	TAX PENALTY	4,469.13	0.00	4,469.13	0.00	74
930980	MISC GEN EXP-TAXABLE CO. DUE	1,459.69	0.00	1,459.69	0.00	75
931000	ADM & GENERAL RENTS	22,707.09	21,400.00	1,307.09	6.11	76
932100	OR MN A&G STRUC & IMP MAT	54,585.96	119,500.00	(64,914.04)	(54.32)	77
932500	OR MN COMMUNICAT EQPT MAT	818.89	0.00	818.89	0.00	-
932700	OR MN A&G MISC PROPTY MAT	14,688.37	19,250.00	(4,561.63)	(23.70)	78

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1999 Variance Explanations	
Footnote	Variance Explanations
1	The Company budgets all book depreciation to 403000 including the amortization of depreciation on CIAC. On the books, two accounts are used. When combined, book depreciation is under Plan by only 1.46%
2	The Plan included amortizations to begin with new rates effective in December 1999. Since the Company delayed the filing of its case, these amortizations did not start.
3	The environmental tax was repealed.
4	The annual PSC assessment was included in the Plan at the maximum rate of .2%. The actual rate used for the assessment on gross intrastate receipts was closer to .167%.
5	The Company nets unemployment tax expense and capitalized credits in one account while the Plan uses two accounts. When combined, the variance in unemployment tax expense is less than 5%.
6	The Company nets FICA expense and FICA capitalized credits in one account while the Plan uses two accounts. When combined, FICA is over the Plan by only 1.43%
7	Income taxes are included in the Plan based on an effective tax rate. The effective tax rate used in the Plan was 39.9%. The actual effective tax rate for 1999 was 39.9%.
8	The Company does not budget for prior year adjustments.
9	These accounts include expenses and receipts primarily related to billings to outside parties as a result of damage to company property. All such expenses are collected here, but it is sometimes difficult to identify the party responsible for the damage, thus some expenses are never recovered.
10	Interest income on investments in commercial paper and repurchase agreements. The Company started the year with a higher cash balance than anticipated.
11	Most of the variance in the amount of AFUDC recorded can be directly attributed to spending less than planned on the Bluegrass Water Project.
12	The Company does not budget for the impact of dispositions of property unless the amount is significant and known at the time the budget is prepared.
13	The Company includes in its Plan each year a set amount of money for specific charitable contributions, but community needs change throughout the year and the Company responds to those needs when it can. Examples of additional contributions in 1999 are for the UK College of Business, the Lexington Philharmonic and McConnell Springs.
14	The Company simply underestimated its total needs in this area.
15	This below the line account included significant unplanned legal fees.
16	Non-operating activities in 1999 required more activity and expense than originally anticipated when the 1999 Annual Business Plan was prepared.
17	The Plan did not include interest paid on customer deposits and other minor interest payments.
18	Related to the increase in net income available to common stockholders primarily as a result of above normal sales levels due to the increased demands caused by the drought conditions in 1999.
19	In its first year of budgeting for wastewater revenues, the Company misallocated the revenue between classes. When combined, the total variance in billed revenues for wastewater service is only \$1,886.
20	Despite the watering restrictions imposed during 1999, increased demands because of the hot and dry weather contributed to a higher than normal level of sales. The Company's Annual Business Plan was based on the same normal level of sales per customer as included in its previous rate case. In some instances, customers in the industrial and OPA classes were able to reduce their consumption in response to the imposition of various phases of the demand management plan. Water sales variances, by class, for 1999 were: residential - over 285 MG; commercial - over 56 MG; industrial - under 29 MG; other (includes OPA and sales for resale) - over 156 MG. Residential customers were over the Plan by 1632 customers contributing to the increase in residential sales.
21	The total variance in unbilled revenues was \$67,859 which is a relatively minor amount. Unbilled revenues are affected by changes in final bills, partial bills, any variance in the projected beginning unbilled balance and by the planned level of revenues for the subsequent year. These accounts are subject to continued true-up as each month's accounts are read and billed.
22	This item is of such a minor nature that the Company does not budget for unbilled sewer revenues.
23	At the end of 1999, there were 77 more fire service customers than included in the Company's Annual Business Plan. Much of this increase was in the private fire service classification.

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1999 Variance Explanations	
Footnote	Variance Explanations
24	The Company spent more effort in trying to collect delinquent bills than anticipated in the Annual Business Plan, thus collecting more fees for reconnecting service and for processing bad checks.
25	Includes one antenna lease not included in the Annual Business Plan. This lease has been included in the revenues included in the rate case.
26	Includes a one-payment of \$45,000 from a developer in lieu of installing a fence near Jacobson Reservoir for consideration in granting an easement.
27	The Company does not analyze individual labor accounts. In 1999, total Company O & M labor was \$50,378 over the Plan. \$26,000 of this variance is attributable to the incentive plan accrual. The Company incurred 3,368.5 more overtime hours than planned to compensate for vacancies throughout the year.
28	We did purchase more water from Winchester Municipal Utilities than expected as a result of the drought, but the majority of this variance results from simply underestimating purchased water expense. This has carried over into 2000 as we are \$26,000 over Plan year to date April 2000. We revised our forecasting method for use in the case.
29	Expenditures on repair parts less than planned.
30	These two accounts must be considered together. Total fuel and power expense for the Company was \$173,754 over the level included in the Annual Business Plan. This can be directly attributed to the increase in demand due to the drought. Not only did total pumpage increase, but we had to transfer substantially more water from the Kentucky River Station to the Richmond Road station than included in our Plan. From a fuel and power perspective, this greatly increases our pumping costs.
31	Miscellaneous operating costs for booster stations were \$2,193 less than planned.
32	Expense incurred for trash removal that was not planned.
33	Planned maintenance not performed.
34	Contract maintenance at our Kentucky River Station \$6,689 greater than planned.
35	Regional testing fees are under the Plan by \$22,409. Forms expense is \$4,034 under the Plan.
36	Current waste disposal expenses of chemicals and electricity were over the Plan in total by \$6,250 at our Kentucky River Station.
37	Maintenance on the sewer system was \$17,446 over the planned amount. Expenditures for maintenance materials and supplies were over by \$9,536 and expenditures for street repair parts were over by \$8,059.
38	Corrections to prior year amortizations made in 1999.
39	Maintenance at our Kentucky River Station, particularly in the area of contract services, was \$20,717 under the Plan.
40	The Company initiated uniform rental for its associates who work outside the office. This expense was \$30,795 in 1999. Safety supplies were \$11,615 over Plan.
41	Expenses related to operation of distribution system tanks was \$20,819 over Plan; telephone expense was \$13,553 over Plan (part of this expense was inadvertently left out of the Plan); materials and supplies for field services were \$7,579 over the Plan; materials and supplies for administrative and general operations were \$6,619 over the Plan.
42	Trash removal over Plan by \$1,772.
43	Expenditures for maintenance of mains were \$19,796 over Plan offset by a reductions in expenses for maintenance of valves.
44	General field service maintenance not required.
45	Meter testing materials and supplies not needed in the amount planned.
46	Materials and supplies for hydrant maintenance not needed in the amount planned.
47	Maintenance programs performed with Company crews, contract labor not needed - under \$95,218; more material from company inventory needed for repairs than planned - over \$76,252.
48	Miscellaneous operating expense in customer service and information technology greater than planned.
49	Lock box expense was \$29,917 over Plan; third party collecting expense was \$20,103 over Plan.
50	Temporary labor expense was over the Plan by \$57,891. This was offset by a reduction in forms expense.
51	Increased networking costs.
52	More effective collecting activities resulted in a favorable variance compared to Plan.
53	Employee expenses were under the Plan by \$13,563. Operating materials and supplies were under the Plan by \$8,175.

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1999 Variance Explanations	
Footnote	Variance Explanations
54	These two accounts must be considered together. Incentive Plan expense increased in 1999 with the addition of the Company's Comptroller into the plan.
55	Company travel reduced for administrative and legal associates.
56	Bank service charges under Plan by \$20,653 offsetting increase in lock box fees; overnight shipping under Plan by \$7,070; electricity under Plan by \$3,466; janitorial and trash removal under Plan by \$7,813; forms expense under Plan by \$6,172.
57	Office telephone expense over Plan by \$4,552. Communication expense for administration, business development and engineering over Plan by \$755.
58	Office supplies for administration over Plan by \$10,132; operating materials and supplies for the Communications Department over Plan by \$2,647; office supplies for engineering over Plan by \$1,621. Office supplies also over Plan in other administrative departments.
59	Planned subscriptions not purchased in accounting, administration, communications, legal, government relations and information technology.
60	Expense for heating under Plan offset by increase in wastewater expense.
61	Legal expenses related to litigation with Spears Water Company over territory and activities with Winchester Municipal Utilities over right to connect to sewer system.
62	Temporary labor expense (over Plan by \$83,680) necessary to read meters because of labor shortage; other contract services over Plan by \$18,411 in field services and by \$27,758 at our Richmond Road Station.
63	The Company is self-insured up to certain limits. Loss experience greater than expected causing a rise in some premiums or decrease in expected retro adjustments.
64	Total group insurance expense, including OPEB's, was over the Plan by \$163,865 reflecting the general trend of increasing medical costs.
65	Tuition aid for the Company was \$23,552 over the Plan; Company training was \$7,158 over Plan.
66	Company associates did not contribute as much to the Company savings plans as expected.
67	Net pension expense is over the Plan by only 3.5%.
68	Regulatory expense includes the write-off of expenses incurred toward the preparation of a rate case, which was later delayed.
69	Conservation related expenditures over Plan by \$53,973. Other Communications Department expense over Plan by \$21,024; miscellaneous loss control expenses over Plan by \$7,328.
70	Reflects cut back on travel and employee expenses.
71	General transportation expenses, including maintenance, were under the amount projected in the Annual Business Plan.
72	The Company had one less outside director than planned.
73	Increased expenditures for customer hand outs, bill inserts, conservation advertising and employment advertising.
74	Related to payment of payroll taxes.
75	Includes dues for Bluegrass Cross Connection Prevention Association not included in Plan.
76	Copy machine rent \$1,452 under Plan in Accounting Department.
77	Maintenance agreements for AS/400 not needed due to connection to AS/400 in Voorhees, NJ and later Hershey, PA. Maintenance agreement for hand held meter reading units not renewed.
78	Contract services planned not required in Information Technology Department.

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1998 Actual Vs Budget for 1998 by Form 168 line number						
168					Percent	
line #	Description	Actual	Budget	Difference	Difference	Footnote
2	Water revenues	36,919,723	35,723,113	1,196,610	3.35%	1
3	Sewer revenues	28,956	0	28,956	0.00%	2
4	Other operating revenues	795,438	781,651	13,787	1.76%	3
8	Labor	5,485,926	5,641,342	(155,416)	-2.75%	4
9	Purchased Water	198,795	0	198,795	0.00%	5
10	Fuel and power	1,635,976	1,611,292	24,684	1.53%	6
11	Chemicals	1,086,836	937,219	149,617	15.96%	7
12	Waste disposal	96,975	144,075	(47,100)	-32.69%	8
13	Management fees	590,678	427,000	163,678	38.33%	9
14	Group insurance	1,037,895	1,058,619	(20,724)	-1.96%	10
15	Pensions	166,887	138,281	28,606	20.69%	11
16	Regulatory expense	347,175	345,216	1,959	0.57%	-
17	Insurance not group	230,456	250,961	(20,505)	-8.17%	12
18	Customer accounting	1,113,517	1,069,578	43,939	4.11%	13
19	Rents	93,373	83,294	10,079	12.10%	14
20	General office expense	465,623	423,334	42,289	9.99%	15
21	Miscellaneous	1,796,222	1,568,434	227,788	14.52%	16
25	Maintenance - Other	1,134,316	1,092,921	41,395	3.79%	17
27	Depreciation	4,425,132	4,567,856	(142,724)	-3.12%	18
28	Amortization	25,728	25,728	0	0.00%	-
29	General taxes	1,577,515	1,602,322	(24,807)	-1.55%	19
30	State income taxes	965,000	864,793	100,207	11.59%	20
31	Federal income taxes	3,599,296	3,367,653	231,643	6.88%	20
39	Interest income	163,857	35,704	128,153	358.93%	21
40	AFUDC - Equity	393,727	292,817	100,910	34.46%	22
42	M & J miscellaneous income	(657)	6,000	(6,657)	-110.95%	23
46	Miscellaneous amortization	1,685	1,685	0	0.00%	-
48	Miscellaneous other deductions	273,627	190,135	83,492	43.91%	24
50	State income taxes -below the line	(7,809)	(12,082)	4,273	-35.37%	20
51	Federal income taxes - below the line	(30,394)	(47,033)	16,639	-35.38%	20
56	Interest on long-term debt	5,205,005	5,233,456	(28,451)	-0.54%	25
57	Amortization of debt expense	44,175	44,088	87	0.20%	-
58	Interest on short-term bank debt	86,501	132,939	(46,438)	-34.93%	21
59	Other interest expense	6,004	4,625	1,379	29.82%	23
60	AFUDC - Debt	(209,164)	(204,999)	(4,165)	2.03%	22

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1998 Variance Explanations	
Footnote	Variance Explanations
1	Total water sales were 394 MG over the level included in the Annual Business Plan. There were two primary reasons for this increase: First, much lower than normal rainfall in August and September (only .9 inches for both months) caused greater demands than normal during the late summer months; second, water sales increased as a result of our acquisition of the assets of the Boonesboro Water Association.
2	The acquisition of the sewer system assets of the Boonesboro Water Association was not included in our 1998 Annual Business Plan.
3	Primarily attributable to an increase in reconnection charges.
4	Due to associate vacancies throughout the year. These vacancies are compensated for by increases in overtime hours (2954.5) and use of temporary labor where appropriate.
5	Attributable to the purchase of the assets of the Boonesboro Water Association. The water purchase contract with Winchester Municipal Utilities extends through October 13, 2001.
6	Due primarily to the increase in water sales mentioned above.
7	Due to higher system demands along with elevated turbidities in the Kentucky River during the winter and spring months. Poor raw water quality during the summer months when more water was being withdrawn from the Kentucky River also contributed to this increase.
8	Less sodium thiosulfate needed to dechlorinate discharge water. Also, amortization of sludge lagoon cleaning did not begin because lagoon cleaning was not finished.
9	Management fees decreased by \$662,524 from the previous year due to our transition to a stand-alone company. Our estimate of management fees remaining under our new organization was simply under what was needed to secure all of the services necessary.
10	Related to vacancies mentioned in item 4 above.
11	Pension expenses increased as a result of our actuarial study.
12	Decrease in premium expense for general liability coverage offset by decreases in retro adjustments.
13	Contract services were over the Annual Business Plan level by \$53,100.
14	Primarily due to increases in leased communication lines.
15	Increases in telephone expense, travel and travel related expenses and office supplies.
16	Increases in regional lab fees - \$54,700, telephone loop rental that was left out of the 1998 Annual Business Plan in error - \$48,600, temporary labor expense for accounting and administrative areas - \$19,100, consulting services by LexTech related to improvements on our planning model - \$9,500, rental of uniforms for outside associates - \$17,000. Other areas such as associate training, communication expense, legal expense, etc. also increased.
17	The actual expense includes the correction of amortization in December 1998 for several deferred maintenance projects - Hydrotreator #4, Hume Road Tank and Overhaul Traveling Screens #1 and #2.
18	Estimated depreciation on beginning plant (at 12/31/1997) was higher than actual.
19	Property taxes and FICA under Plan.
20	Related to all changes affecting taxable income, both current and deferred.
21	More residual cash than planned as a result of 1998 financing. Cash was invested in commercial paper and repurchase agreements.
22	Some of the major projects for which AFUDC exceeded the planned amount include the Bluegrass Water Project, Business Systems Software, Customer Service Software and Avon Tank.
23	Minor item.
24	Lobbying expenses and donations not adequately provided for in the Annual Business Plan; write off of litigation expenses. Expenses of this type are not included in rates.
25	Financing closed later than anticipated.

Kentucky-American Water Company				
Case No. 2000-120				
Response to PSCDR1 #4				
Month:	January-99			
Account	Description	Actual	Budget	Variance
403000	DEPRECIATION EXPENSE	381,851.60	393,502.00	(11,650.40)
404430	AMORT REG ASSET - AFUDC	2,144.00	2,144.00	0.00
408030	OTHER GENERAL TAXES	0.00	840.00	(840.00)
408100	REAL & PERSON PROP TAXES	97,397.58	97,398.00	(0.42)
408110	GROSS INC & RECPTS TAXES	6,113.00	6,113.00	0.00
408140	FEDERAL UNEMPLYMNT TXS	3,615.25	4,176.00	(560.75)
408150	FEDERAL UNEMPLYMNT TXS CR	0.00	(530.00)	530.00
408160	FICA	35,891.19	40,251.00	(4,359.81)
408170	FICA CR	0.00	(5,058.00)	5,058.00
408180	STATE UNEMPLYMNT TXS	2,297.64	2,618.00	(320.36)
408190	STATE UNEMPLYMNT TXS CR	0.00	(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)	0.00	(106.00)
410600	DEF SIT-OTHER	29,860.00	19,595.00	10,265.00
410700	DEF FIT-REG ASSET/LIAB	(4,758.00)	0.00	(4,758.00)
410900	DEF FIT-OTHER	80,643.00	81,587.00	(944.00)
410950	DEF FIT-CURRENT	370.00	0.00	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	0.00	(500.00)	500.00
416110	M&J EXPENSES-INSIDE	(719.11)	0.00	(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	0.24
426100	DONATIONS	90,070.00	100,200.00	(10,130.00)
426160	OTHER LOBBYING EXPENSES	0.00	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	(0.33)
428000	AMORT DEBT DISCOUNT & EXP	3,497.73	3,463.00	34.73
431100	INTEREST ON BANK DEBT	0.00	1,067.00	(1,067.00)
431200	OTHER INTEREST EXPENSE	375.39	292.00	83.39
437100	DIV DEC PREF STK-OUTSIDE	45,449.83	45,450.00	(0.17)
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)	0.00	(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	0.00	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

Kentucky-American Water Company				
Case No. 2000-120				
Response to PSCDR1 #4				
Month:	January-99			
Account	Description	Actual	Budget	Variance
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)	0.00
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	0.00	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	0.00	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	0.00	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	0.00	200.00	(200.00)
633300	OR MN PUMP EQPT MAT OTHER	566.84	350.00	216.84
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	0.49
644000	WT RENTS	2,837.27	2,837.00	0.27
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	0.00	23.22
665100	MAPS AND RECORDS EXPENSES	0.00	400.00	(400.00)
665200	MAPS AND RECORDS LABOR	1,178.39	0.00	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	0.00	200.00	(200.00)
671200	OR MN T&D STRUCT & IMP-LAB	30.96	0.00	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	0.00	24,956.26
675100	OR MN SERVICES MAT	0.00	35.00	(35.00)
675200	OR MN SERVICES LAB	6,094.15	0.00	6,094.15
676100	OR MN METERS MAT	0.00	750.00	(750.00)
676200	OR MN METERS LAB	2,215.02	0.00	2,215.02
676400	OR MN METER INSTALL LAB	10,426.30	0.00	10,426.30
677200	OR MN HYDRANTS LAB	4,075.11	0.00	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	0.00	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)

Kentucky-American Water Company				
Case No. 2000-120				
Response to PSCDR1 #4				
Month:	January-99			
Account	Description	Actual	Budget	Variance
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	0.00	31,044.34
920500	INCENTIVE PLAN EXPENSE	6,662.50	0.00	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	0.00	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	0.00	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	0.00
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)	0.00	(7,733.00)	7,733.00
926170	GROUP INS PRETAX CONTRIBUTIO	0.00	(3,380.00)	3,380.00
926200	OTHER WELFARE EXPENSES	6,873.04	5,900.00	973.04
926220	ESOP CONTRIBUTIONS EXPENSE	4,805.26	4,805.00	0.26
926250	401-K CONTRIBUTIONS EXPENSE	6,564.63	7,800.00	(1,235.37)
926280	401-K EXP CAP (C & R)	0.00	(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	0.00
926910	PENSIONS CAP (C & R)	(1,201.94)	(1,963.00)	761.06
928100	AMORT EXP RATE PROCEEDING	12,747.61	12,748.00	(0.39)
928300	AMORT OTHER REGULATRY EXP	4,218.29	4,219.00	(0.71)
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	0.00	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)

Kentucky-American Water Company				
Case No. 2000-120				
Response to PSCDR1 #4				
Month:	February-99			
Account	Description	Actual	Budget	Variance
403000	DEPRECIATION EXPENSE	382,181.90	393,829.00	(11,647.10)
404430	AMORT REG ASSET - AFUDC	2,144.00	2,144.00	0.00
408030	OTHER GENERAL TAXES	0.00	840.00	(840.00)
408100	REAL & PERSON PROP TAXES	97,397.58	97,398.00	(0.42)
408110	GROSS INC & RECPTS TAXES	6,113.00	6,113.00	0.00
408140	FEDERAL UNEMPLYMNT TXS	2,422.79	3,858.00	(1,435.21)
408150	FEDERAL UNEMPLYMNT TXS CR	(0.32)	(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	(0.22)	(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)	0.00	(92.00)
410600	DEF SIT-OTHER	39,386.00	27,871.00	11,515.00
410700	DEF FIT-REG ASSET/LIAB	(4,188.00)	0.00	(4,188.00)
410900	DEF FIT-OTHER	135,695.00	113,093.00	22,602.00
410950	DEF FIT-CURRENT	881.00	0.00	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	0.00	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	0.24
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	0.00	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	(0.35)
428000	AMORT DEBT DISCOUNT & EXP	3,501.72	3,463.00	38.72
431100	INTEREST ON BANK DEBT	0.00	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	45,540.00	(0.17)
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)	0.00	(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	0.00	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)

Kentucky-American Water Company				
Case No. 2000-120				
Response to PSCDR1 #4				
Month:	February-99			
Account	Description	Actual	Budget	Variance
472000	RENTS FROM WATER PROPERTY	(2,195.00)	(2,195.00)	0.00
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	0.00	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	0.00	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	0.00	500.00	(500.00)
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	0.49
644000	WT RENTS	2,837.27	2,837.00	0.27
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	0.00	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	0.00	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	0.00	200.00	(200.00)
671200	OR MN T&D STRUCT & IMP-LAB	170.28	0.00	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	0.00	14,504.43
675100	OR MN SERVICES MAT	0.00	40.00	(40.00)
675200	OR MN SERVICES LAB	3,003.44	0.00	3,003.44
676100	OR MN METERS MAT	0.00	750.00	(750.00)
676200	OR MN METERS LAB	1,186.56	0.00	1,186.56
676400	OR MN METER INSTALL LAB	10,386.73	0.00	10,386.73
677200	OR MN HYDRANTS LAB	3,807.50	0.00	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	0.00	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	0.00	36,784.81

Kentucky-American Water Company				
Case No. 2000-120				
Response to PSCDR1 #4				
Month:	February-99			
Account	Description	Actual	Budget	Variance
920500	INCENTIVE PLAN EXPENSE	6,662.50	0.00	6,662.50
920520	INCENTIVE PLAN EXP OFFICERS	1,677.33	8,026.00	(6,348.67)
921100	EXPENSES OF EMPLOYEEES	9,334.20	5,027.00	4,307.20
921110	DUES FOR CLUBS-TAXABLE	0.00	60.00	(60.00)
921140	EXP OF OFFICERS&EMPS MSTR AC	13.15	0.00	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	0.00	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 OPEB EXPENSE	39,873.00	39,873.00	0.00
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)
926220	ESOP CONTRIBUTIONS EXPENSE	4,805.26	4,805.00	0.26
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	0.00
926910	PENSIONS CAP (C & R)	(1,368.27)	(1,874.00)	505.73
928100	AMORT EXP RATE PROCEEDING	12,747.61	12,748.00	(0.39)
928300	AMORT OTHER REGULATRY EXP	4,218.29	4,219.00	(0.71)
930210	MISC GENERAL EXP-CURRENT	14,741.74	36,021.00	(21,279.26)
930230	AMORT MISC GENERAL EXP	32.86	0.00	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	0.00	27.00
930880	MISC GEN EXP-COMPANY DUES	22,384.00	0.00	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	0.00	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)

Kentucky-American Water Company				
Case No. 2000-120				
Response to PSCDR1 #4				
Month:	March-99			
Account	Description	Actual	Budget	Variance
403000	DEPRECIATION EXPENSE	514,081.01	394,153.00	119,928.01
403100	DEPR EXPENSE-CONTR PROP	(129,867.48)	0.00	(129,867.48)
404430	AMORT REG ASSET - AFUDC	2,144.00	2,144.00	0.00
408030	OTHER GENERAL TAXES	0.00	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	0.00	(571.00)	571.00
408160	FICA	43,226.86	43,732.00	(505.14)
408170	FICA CR	0.00	(5,464.00)	5,464.00
408180	STATE UNEMPLYMNT TXS	930.98	2,515.00	(1,584.02)
408190	STATE UNEMPLYMNT TXS CR	0.00	(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)	0.00	(78.00)
410600	DEF SIT-OTHER	32,478.00	26,887.00	5,591.00
410700	DEF FIT-REG ASSET/LIAB	(3,495.00)	0.00	(3,495.00)
410900	DEF FIT-OTHER	110,016.00	108,404.00	1,612.00
410950	DEF FIT-CURRENT	4,193.00	0.00	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	0.00	(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	0.24
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	0.00	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	(0.32)
428000	AMORT DEBT DISCOUNT & EXP	3,498.55	3,463.00	35.55
431100	INTEREST ON BANK DEBT	0.00	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	(0.58)
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)	0.00	(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)	0.00	(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)

Kentucky-American Water Company				
Case No. 2000-120				
Response to PSCDR1 #4				
Month:	March-99			
Account	Description	Actual	Budget	Variance
471200	OTHER MISC SERV REVENUES	(881.28)	(1,200.00)	318.72
472000	RENTS FROM WATER PROPERTY	(2,195.00)	(2,195.00)	0.00
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	0.00	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	0.00	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)
626600	MISC PUMPING EXP OTHER	40.23	0.00	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	0.49
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	0.00	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	0.00	20,031.29
675100	OR MN SERVICES MAT	0.00	35.00	(35.00)
675200	OR MN SERVICES LAB	4,783.71	0.00	4,783.71
676100	OR MN METERS MAT	0.00	750.00	(750.00)
676200	OR MN METERS LAB	1,553.82	0.00	1,553.82
676400	OR MN METER INSTALL LAB	10,422.36	0.00	10,422.36
677100	OR MN HYDRANTS MAT	0.00	560.00	(560.00)
677200	OR MN HYDRANTS LAB	3,480.99	0.00	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	0.00	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 ACCTNG EXPENSES	7,713.91	7,386.00	327.91

Kentucky-American Water Company				
Case No. 2000-120				
Response to PSCDR1 #4				
Month:	March-99			
Account	Description	Actual	Budget	Variance
920000	ADM & GENERAL SALARIES	82,627.04	115,075.00	(32,447.96)
920200	SALARIES OFFICERS	38,695.90	0.00	38,695.90
920500	INCENTIVE PLAN EXPENSE	10,550.50	0.00	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	0.00	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	0.00	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 OPEB 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)	0.00	(8,351.00)	8,351.00
926170	GROUP INS PRETAX CONTRIBUTIO	0.00	(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)	0.00	(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	(0.39)
928300	AMORT OTHER REGULATRY EXP	4,218.29	4,219.00	(0.71)
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)	0.00	(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	0.00	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	0.00	737.72
932700	OR MN A&G MISC PROPTY MAT	(25.57)	1,910.00	(1,935.57)

Kentucky-American Water Company				
Case No. 2000-120				
Response to PSCDR1 #4				
Month:	April-99			
Account	Description	Actual	Budget	Variance
403000	DEPRECIATION EXPENSE	448,081.71	394,966.00	53,115.71
403100	DEPR EXPENSE-CONTR PROP	(43,077.73)	0.00	(43,077.73)
404430	AMORT REG ASSET - AFUDC	2,144.00	2,144.00	0.00
408030	OTHER GENERAL TAXES	0.00	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	0.00	(553.00)	553.00
408160	FICA	36,239.90	42,088.00	(5,848.10)
408170	FICA CR	0.00	(5,287.00)	5,287.00
408180	STATE UNEMPLYMNT TXS	(919.75)	1,673.00	(2,592.75)
408190	STATE UNEMPLYMNT TXS CR	0.00	(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)	0.00	(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)	0.00	(95.00)
410600	DEF SIT-OTHER	36,201.00	30,205.00	5,996.00
410700	DEF FIT-REG ASSET/LIAB	(4,334.00)	0.00	(4,334.00)
410900	DEF FIT-OTHER	112,950.00	122,360.00	(9,410.00)
410950	DEF FIT-CURRENT	246.00	0.00	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	0.00	(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	(0.76)
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	(0.33)
428000	AMORT DEBT DISCOUNT & EXP	3,498.55	3,463.00	35.55
431100	INTEREST ON BANK DEBT	0.00	2,979.00	(2,979.00)
431200	OTHER INTEREST EXPENSE	369.70	292.00	77.70
437100	DIV DEC PREF STK-OUTSIDE	45,449.83	45,450.00	(0.17)
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	0.00	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	0.00	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)

Kentucky-American Water Company				
Case No. 2000-120				
Response to PSCDR1 #4				
Month:	April-99			
Account	Description	Actual	Budget	Variance
472000	RENTS FROM WATER PROPERTY	(2,195.00)	(2,195.00)	0.00
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	0.00	1,496.00	(1,496.00)
602000	PURCHASED WATER	15,748.60	13,848.00	1,900.60
610000	SS ORDNY MAINT SUPR & ENG	0.00	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)
626600	MISC PUMPING EXP OTHER	327.50	0.00	327.50
630200	OR MN PUMP SUP & ENG ELEC	1,143.46	0.00	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	0.49
644000	WT RENTS	0.00	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	0.00	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	0.00	17,158.42
675100	OR MN SERVICES MAT	0.00	225.00	(225.00)
675200	OR MN SERVICES LAB	4,632.13	0.00	4,632.13
676100	OR MN METERS MAT	(636.92)	1,500.00	(2,136.92)
676200	OR MN METERS LAB	519.78	0.00	519.78
676400	OR MN METER INSTALL LAB	10,602.23	0.00	10,602.23
677100	OR MN HYDRANTS MAT	0.00	100.00	(100.00)
677200	OR MN HYDRANTS LAB	2,110.42	0.00	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	0.00	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

Kentucky-American Water Company				
Case No. 2000-120				
Response to PSCDR1 #4				
Month:	April-99			
Account	Description	Actual	Budget	Variance
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	0.00	35,004.83
920500	INCENTIVE PLAN EXPENSE	11,182.50	0.00	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	0.00	60.00	(60.00)
921140	EXP OF OFFICERS&EMPS MSTR AC	0.00	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	0.00	494.77
923100	SERVICE COMPANY CHARGES	55,846.40	41,605.00	14,241.40
923200	AUDITING SERVICES	0.00	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	0.00	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)
926150	GROUP INS REIMB PREM	(2,972.63)	(1,589.00)	(1,383.63)
926160	GROUP INS CAP (C & R)	0.00	(8,082.00)	8,082.00
926170	GROUP INS PRETAX CONTRIBUTIO	0.00	(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)	0.00	(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	(0.39)
928300	AMORT OTHER REGULATRY EXP	4,218.29	4,219.00	(0.71)
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	0.00	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

Kentucky-American Water Company				
Case No. 2000-120				
Response to PSCDR1 #4				
Month:	May-99			
Account	Description	Actual	Budget	Variance
403000	DEPRECIATION EXPENSE	432,442.82	396,439.00	36,003.82
403100	DEPR EXPENSE-CONTR PROP	(42,881.73)	0.00	(42,881.73)
404430	AMORT REG ASSET - AFUDC	2,144.00	2,144.00	0.00
408030	OTHER GENERAL TAXES	0.00	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	54.68	421.00	(366.32)
408150	FEDERAL UNEMPLYMNT TXS CR	0.00	(530.00)	530.00
408160	FICA	34,318.13	40,303.00	(5,984.87)
408170	FICA CR	0.00	(5,060.00)	5,060.00
408180	STATE UNEMPLYMNT TXS	(451.38)	432.00	(883.38)
408190	STATE UNEMPLYMNT TXS CR	0.00	(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)	0.00	(148.00)
410600	DEF SIT-OTHER	25,489.00	29,049.00	(3,560.00)
410700	DEF FIT-REG ASSET/LIAB	(6,710.00)	0.00	(6,710.00)
410900	DEF FIT-OTHER	92,715.00	120,816.00	(28,101.00)
410950	DEF FIT-CURRENT	392.00	0.00	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	0.24
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	0.00	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	(0.35)
428000	AMORT DEBT DISCOUNT & EXP	3,498.55	3,463.00	35.55
431100	INTEREST ON BANK DEBT	0.00	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	(0.17)
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)	0.00	(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	0.00	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)

Kentucky-American Water Company				
Case No. 2000-120				
Response to PSCDR1 #4				
Month:	May-99			
Account	Description	Actual	Budget	Variance
472000	RENTS FROM WATER PROPERTY	(2,195.00)	(2,195.00)	0.00
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	0.00	1,428.00	(1,428.00)
602000	PURCHASED WATER	16,322.06	15,861.00	461.06
610000	SS ORDNY MAINT SUPR & ENG	0.00	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	0.00	500.00	(500.00)
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	0.49
644000	WT RENTS	2,837.27	2,837.00	0.27
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	0.00	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	0.00	21,928.02
675100	OR MN SERVICES MAT	0.00	100.00	(100.00)
675200	OR MN SERVICES LAB	6,212.26	0.00	6,212.26
676100	OR MN METERS MAT	0.00	750.00	(750.00)
676200	OR MN METERS LAB	1,049.66	0.00	1,049.66
676400	OR MN METER INSTALL LAB	11,176.24	0.00	11,176.24
677100	OR MN HYDRANTS MAT	0.00	100.00	(100.00)
677200	OR MN HYDRANTS LAB	4,139.75	0.00	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	0.00	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	23,586.96	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)

Kentucky-American Water Company				
Case No. 2000-120				
Response to PSCDR1 #4				
Month:	May-99			
Account	Description	Actual	Budget	Variance
920000	ADM & GENERAL SALARIES	78,415.31	105,006.00	(26,590.69)
920200	SALARIES OFFICERS	37,109.41	0.00	37,109.41
920500	INCENTIVE PLAN EXPENSE	7,792.50	0.00	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	0.00	60.00	(60.00)
921140	EXP OF OFFICERS&EMPS MSTR AC	0.00	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)	0.00	(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)
926160	GROUP INS CAP (C & R)	0.00	(7,734.00)	7,734.00
926170	GROUP INS PRETAX CONTRIBUTIO	0.00	(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)	0.00	(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	(0.39)
928300	AMORT OTHER REGULATRY EXP	4,218.29	4,219.00	(0.71)
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	0.00	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	0.00	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	0.00	81.17
932700	OR MN A&G MISC PROPTY MAT	599.55	1,360.00	(760.45)

Kentucky-American Water Company				
Case No. 2000-120				
Response to PSCDR1 #4				
Month:	June-99			
Account	Description	Actual	Budget	Variance
403000	DEPRECIATION EXPENSE	424,612.71	398,217.00	26,395.71
403100	DEPR EXPENSE-CONTR PROP	(42,660.29)	0.00	(42,660.29)
404430	AMORT REG ASSET - AFUDC	2,144.00	2,144.00	0.00
408030	OTHER GENERAL TAXES	0.00	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 UNEMPLYMNT TXS	37.27	228.00	(190.73)
408150	FEDERAL UNEMPLYMNT TXS CR	0.00	(558.00)	558.00
408160	FICA	34,498.29	41,789.00	(7,290.71)
408170	FICA CR	0.00	(5,341.00)	5,341.00
408180	STATE UNEMPLYMNT TXS	20.10	276.00	(255.90)
408190	STATE UNEMPLYMNT TXS CR	0.00	(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)	0.00	(124.00)
410600	DEF SIT-OTHER	24,514.00	22,087.00	2,427.00
410700	DEF FIT-REG ASSET/LIAB	(5,596.00)	0.00	(5,596.00)
410900	DEF FIT-OTHER	75,515.00	92,332.00	(16,817.00)
410950	DEF FIT-CURRENT	173.00	0.00	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	0.00	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	0.24
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	0.00	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	(0.32)
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	(0.16)
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	0.00	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)	0.00	(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

Kentucky-American Water Company				
Case No. 2000-120				
Response to PSCDR1 #4				
Month:	June-99			
Account	Description	Actual	Budget	Variance
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	0.90	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)
626600	MISC PUMPING EXP OTHER	327.50	0.00	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	0.49
644000	WT RENTS	2,837.27	2,837.00	0.27
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	0.00	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	0.00	21,484.65
675100	OR MN SERVICES MAT	0.00	95.00	(95.00)
675200	OR MN SERVICES LAB	7,842.80	0.00	7,842.80
676100	OR MN METERS MAT	0.00	750.00	(750.00)
676200	OR MN METERS LAB	628.14	0.00	628.14
676400	OR MN METER INSTALL LAB	12,380.76	0.00	12,380.76
677100	OR MN HYDRANTS MAT	0.00	560.00	(560.00)
677200	OR MN HYDRANTS LAB	4,227.63	0.00	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	0.00	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

Kentucky-American Water Company				
Case No. 2000-120				
Response to PSCDR1 #4				
Month:	June-99			
Account	Description	Actual	Budget	Variance
920000	ADM & GENERAL SALARIES	85,385.17	109,928.00	(24,542.83)
920200	SALARIES OFFICERS	34,859.53	0.00	34,859.53
920500	INCENTIVE PLAN EXPENSE	7,792.50	0.00	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	0.00	60.00	(60.00)
921140	EXP OF OFFICERS&EMPS MSTR AC	0.00	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)	0.00	(8,164.00)	8,164.00
926170	GROUP INS PRETAX CONTRIBUTIO	0.00	(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)	0.00	(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	(0.39)
928300	AMORT OTHER REGULATRY EXP	4,218.29	4,219.00	(0.71)
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	0.00	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	0.00	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)

Kentucky-American Water Company				
Case No. 2000-120				
Response to PSCDR1 #4				
Month:	July-99			
Account	Description	Actual	Budget	Variance
403000	DEPRECIATION EXPENSE	436,530.44	402,209.00	34,321.44
403100	DEPR EXPENSE-CONTR PROP	(41,789.60)	0.00	(41,789.60)
404430	AMORT REG ASSET - AFUDC	2,144.00	2,144.00	0.00
408030	OTHER GENERAL TAXES	0.00	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	0.00	(580.00)	580.00
408160	FICA	35,889.27	42,074.00	(6,184.73)
408170	FICA CR	0.00	(5,544.00)	5,544.00
408180	STATE UNEMPLYMNT TXS	15.20	129.00	(113.80)
408190	STATE UNEMPLYMNT TXS CR	0.00	(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)	0.00	(201.00)
410600	DEF SIT-OTHER	31,534.00	23,285.00	8,249.00
410700	DEF FIT-REG ASSET/LIAB	(9,126.00)	0.00	(9,126.00)
410900	DEF FIT-OTHER	114,853.00	101,387.00	13,466.00
410950	DEF FIT-CURRENT	252.00	0.00	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	0.00	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	0.14
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	0.75	0.00	0.75
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	(0.33)
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	0.07
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	0.00	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	0.00	(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	0.00	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

Kentucky-American Water Company				
Case No. 2000-120				
Response to PSCDR1 #4				
Month:	July-99			
Account	Description	Actual	Budget	Variance
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	0.00	74.54
613100	OR MN LAK RIV & OTH MAT	0.00	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
624500	PUMPING EXPENSES ELECTRIC	152.21	0.00	152.21
626500	MISC PUMPING EXP ELECTRIC	420.79	700.00	(279.21)
626600	MISC PUMPING EXP OTHER	182.50	0.00	182.50
630200	OR MN PUMP SUP & ENG ELEC	220.58	0.00	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	0.00	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	0.00	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	0.00	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	0.00	21,547.69
675100	OR MN SERVICES MAT	0.00	115.00	(115.00)
675200	OR MN SERVICES LAB	14,795.77	0.00	14,795.77
676100	OR MN METERS MAT	0.00	750.00	(750.00)
676200	OR MN METERS LAB	760.38	0.00	760.38
676400	OR MN METER INSTALL LAB	11,460.42	0.00	11,460.42
677100	OR MN HYDRANTS MAT	(259.45)	100.00	(359.45)
677200	OR MN HYDRANTS LAB	2,639.52	0.00	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	0.00	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

Kentucky-American Water Company				
Case No. 2000-120				
Response to PSCDR1 #4				
Month:	July-99			
Account	Description	Actual	Budget	Variance
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	0.00	36,373.29
920500	INCENTIVE PLAN EXPENSE	7,792.50	0.00	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	0.00	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
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)	0.00	(8,474.00)	8,474.00
926170	GROUP INS PRETAX CONTRIBUTIO	0.00	(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)	0.00	(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	(0.39)
928300	AMORT OTHER REGULATRY EXP	4,218.29	4,219.00	(0.71)
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	0.00	25.00
930890	MISC GEN EXP-OTHER	25,874.22	7,177.00	18,697.22
930900	TAX PENALTY	1,125.53	0.00	1,125.53
930980	MISC GEN EXP-TAXABLE CO. DUE	513.33	0.00	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)

Kentucky-American Water Company				
Case No. 2000-120				
Response to PSCDR1 #4				
Month:	August-99			
Account	Description	Actual	Budget	Variance
403000	DEPRECIATION EXPENSE	419,526.77	404,038.00	15,488.77
403100	DEPR EXPENSE-CONTR PROP	(41,441.49)	0.00	(41,441.49)
404430	AMORT REG ASSET - AFUDC	2,144.00	2,144.00	0.00
408030	OTHER GENERAL TAXES	0.00	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	0.00	(579.00)	579.00
408160	FICA	35,602.59	41,225.00	(5,622.41)
408170	FICA CR	0.00	(5,534.00)	5,534.00
408180	STATE UNEMPLYMNT TXS	19.68	87.00	(67.32)
408190	STATE UNEMPLYMNT TXS CR	0.00	(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)	0.00	(194.00)
410600	DEF SIT-OTHER	59,116.00	47,024.00	12,092.00
410700	DEF FIT-REG ASSET/LIAB	(8,769.00)	0.00	(8,769.00)
410900	DEF FIT-OTHER	229,684.00	193,344.00	36,340.00
410950	DEF FIT-CURRENT	420.00	0.00	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	(0.76)
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	0.00	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	(0.35)
428000	AMORT DEBT DISCOUNT & EXP	3,498.55	3,463.00	35.55
431100	INTEREST ON BANK DEBT	0.00	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	(0.50)
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)	0.00	(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)	0.00	(3,807.73)
462000	PRIV FIR PROT SER BILLED	(63,536.25)	(59,356.00)	(4,180.25)
462110	INDUST WASTE SER UNBILL	(128.06)	0.00	(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)

Kentucky-American Water Company				
Case No. 2000-120				
Response to PSCDR1 #4				
Month:	August-99			
Account	Description	Actual	Budget	Variance
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	0.00	1,554.00	(1,554.00)
602000	PURCHASED WATER	23,627.55	19,047.00	4,580.55
603100	MISCELLANEOUS SS EXPENSES	25.45	0.00	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	0.00	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	0.00	327.50
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	0.27
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	0.00	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	0.00	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	0.00	37,410.74
675100	OR MN SERVICES MAT	0.00	135.00	(135.00)
675200	OR MN SERVICES LAB	20,774.66	0.00	20,774.66
676100	OR MN METERS MAT	0.00	750.00	(750.00)
676200	OR MN METERS LAB	1,024.86	0.00	1,024.86
676400	OR MN METER INSTALL LAB	11,933.35	0.00	11,933.35
677100	OR MN HYDRANTS MAT	0.00	100.00	(100.00)
677200	OR MN HYDRANTS LAB	3,018.82	0.00	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	0.00	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)

Kentucky-American Water Company				
Case No. 2000-120				
Response to PSCDR1 #4				
Month:	August-99			
Account	Description	Actual	Budget	Variance
920200	SALARIES OFFICERS	43,987.32	0.00	43,987.32
920500	INCENTIVE PLAN EXPENSE	7,792.50	0.00	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	0.00	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)	0.00	(8,459.00)	8,459.00
926170	GROUP INS PRETAX CONTRIBUTIO	0.00	(3,380.00)	3,380.00
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)	0.00	(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	(0.39)
928300	AMORT OTHER REGULATRY EXP	4,218.29	4,219.00	(0.71)
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	0.00	25.00
930890	MISC GEN EXP-OTHER	962.08	8,618.00	(7,655.92)
930900	TAX PENALTY	157.72	0.00	157.72
930980	MISC GEN EXP-TAXABLE CO. DUE	58.33	0.00	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)

Kentucky-American Water Company				
Case No. 2000-120				
Response to PSCDR1 #4				
Month:	September-99			
Account	Description	Actual	Budget	Variance
403000	DEPRECIATION EXPENSE	484,639.42	406,486.00	78,153.42
403100	DEPR EXPENSE-CONTR PROP	(39,648.27)	0.00	(39,648.27)
404430	AMORT REG ASSET - AFUDC	2,144.00	2,144.00	0.00
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	0.00	(569.00)	569.00
408160	FICA	35,602.67	40,638.00	(5,035.33)
408170	FICA CR	0.00	(5,447.00)	5,447.00
408180	STATE UNEMPLYMNT TXS	14.17	16.00	(1.83)
408190	STATE UNEMPLYMNT TXS CR	0.00	(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)	0.00	(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)	0.00	(173.00)
410600	DEF SIT-OTHER	1,244.00	31,325.00	(30,081.00)
410700	DEF FIT-REG ASSET/LIAB	(7,834.00)	0.00	(7,834.00)
410900	DEF FIT-OTHER	106,701.00	131,074.00	(24,373.00)
410950	DEF FIT-CURRENT	(3,798.00)	0.00	(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	0.24
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	(0.32)
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 PREF STK-OUTSIDE	45,156.05	45,156.00	0.05
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	0.00	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	0.00	(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	0.00	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)

Kentucky-American Water Company				
Case No. 2000-120				
Response to PSCDR1 #4				
Month:	September-99			
Account	Description	Actual	Budget	Variance
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	0.00	1,554.00	(1,554.00)
602000	PURCHASED WATER	21,271.13	18,632.00	2,639.13
603100	MISCELLANEOUS SS EXPENSES	9.93	0.00	9.93
613100	OR MN LAK RIV & OTH MAT	0.00	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	0.00	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
626500	MISC PUMPING EXP ELECTRIC	597.14	700.00	(102.86)
626600	MISC PUMPING EXP OTHER	182.50	0.00	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	0.00	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	0.27
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	0.00	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	0.00	200.00	(200.00)
671200	OR MN T&D STRUCT & IMP-LAB	68.40	0.00	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	0.00	35,677.50
675100	OR MN SERVICES MAT	0.00	105.00	(105.00)
675200	OR MN SERVICES LAB	9,608.12	0.00	9,608.12
676100	OR MN METERS MAT	0.00	750.00	(750.00)
676200	OR MN METERS LAB	661.20	0.00	661.20
676400	OR MN METER INSTALL LAB	15,231.54	0.00	15,231.54
677100	OR MN HYDRANTS MAT	0.00	280.00	(280.00)
677200	OR MN HYDRANTS LAB	5,069.91	0.00	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	0.00	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 & ACCTNG 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)

Kentucky-American Water Company				
Case No. 2000-120				
Response to PSCDR1 #4				
Month:	September-99			
Account	Description	Actual	Budget	Variance
905100	MISC CUST ACCTNG 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	0.00	46,580.19
920500	INCENTIVE PLAN EXPENSE	7,792.50	0.00	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	0.00	60.00	(60.00)
921140	EXP OF OFFICERS&EMPS MSTR AC	0.00	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)
926160	GROUP INS CAP (C & R)	0.00	(8,326.00)	8,326.00
926170	GROUP INS PRETAX CONTRIBUTIO	0.00	(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)	0.00	(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	0.00	110.00	(110.00)
930890	MISC GEN EXP-OTHER	(42.71)	218.00	(260.71)
930980	MISC GEN EXP-TAXABLE CO. DUE	58.33	0.00	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)

Kentucky-American Water Company				
Case No. 2000-120				
Response to PSCDR1 #4				
Month:	October-99			
Account	Description	Actual	Budget	Variance
403000	DEPRECIATION EXPENSE	446,199.74	409,336.00	36,863.74
403100	DEPR EXPENSE-CONTR PROP	(45,086.35)	0.00	(45,086.35)
404430	AMORT REG ASSET - AFUDC	2,144.00	2,144.00	0.00
408030	OTHER GENERAL TAXES	0.00	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	0.00	(542.00)	542.00
408160	FICA	33,662.26	38,353.00	(4,690.74)
408170	FICA CR	0.00	(5,185.00)	5,185.00
408180	STATE UNEMPLYMNT TXS	(26.18)	23.00	(49.18)
408190	STATE UNEMPLYMNT TXS CR	0.00	(340.00)	340.00
409100	SIT-CURRENT	103,002.00	70,661.00	32,341.00
409110	SIT-ADJUST PRIOR YEARS	(27,144.00)	0.00	(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)	0.00	(188.00)
410600	DEF SIT-OTHER	29,125.00	36,785.00	(7,660.00)
410700	DEF FIT-REG ASSET/LIAB	(8,491.00)	0.00	(8,491.00)
410900	DEF FIT-OTHER	44,127.00	153,145.00	(109,018.00)
410950	DEF FIT-CURRENT	137.00	0.00	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	0.00	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	0.24
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	(0.33)
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 STK-OUTSIDE	45,156.50	45,157.00	(0.50)
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)	0.00	(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)	0.00	(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)

Kentucky-American Water Company				
Case No. 2000-120				
Response to PSCDR1 #4				
Month:	October-99			
Account	Description	Actual	Budget	Variance
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	0.00	1,484.00	(1,484.00)
602000	PURCHASED WATER	19,581.69	16,000.00	3,581.69
603100	MISCELLANEOUS SS EXPENSES	23.65	0.00	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
626500	MISC PUMPING EXP ELECTRIC	458.05	700.00	(241.95)
626600	MISC PUMPING EXP OTHER	327.50	0.00	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	0.00	1,747.20
644000	WT RENTS	2,837.27	2,837.00	0.27
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	0.00	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	0.00	400.00	(400.00)
665200	MAPS AND RECORDS LABOR	1,186.29	0.00	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	0.00	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	0.00	18,631.31
675100	OR MN SERVICES MAT	0.00	95.00	(95.00)
675200	OR MN SERVICES LAB	9,829.73	0.00	9,829.73
676100	OR MN METERS MAT	0.00	1,500.00	(1,500.00)
676200	OR MN METERS LAB	1,338.93	0.00	1,338.93
676400	OR MN METER INSTALL LAB	10,958.86	0.00	10,958.86
677100	OR MN HYDRANTS MAT	0.00	100.00	(100.00)
677200	OR MN HYDRANTS LAB	3,731.47	0.00	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	0.00	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

Kentucky-American Water Company				
Case No. 2000-120				
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Month:	October-99			
Account	Description	Actual	Budget	Variance
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	0.00	42,920.08
920500	INCENTIVE PLAN EXPENSE	7,792.50	0.00	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	0.00	60.00	(60.00)
921140	EXP OF OFFICERS&EMPS MSTR AC	0.00	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
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)	0.00	(7,925.00)	7,925.00
926170	GROUP INS PRETAX CONTRIBUTIO	0.00	(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)	0.00	(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	(0.34)
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	0.00	1,812.84
930980	MISC GEN EXP-TAXABLE CO. DUE	258.33	0.00	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

Kentucky-American Water Company				
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Response to PSCDR1 #4				
Month:	November-99			
Account	Description	Actual	Budget	Variance
403000	DEPRECIATION EXPENSE	470,275.86	419,736.00	50,539.86
403100	DEPR EXPENSE-CONTR PROP	(59,050.37)	0.00	(59,050.37)
404430	AMORT REG ASSET - AFUDC	2,144.00	2,144.00	0.00
408030	OTHER GENERAL TAXES	0.00	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	0.00	(560.00)	560.00
408160	FICA	36,151.33	40,368.00	(4,216.67)
408170	FICA CR	0.00	(5,366.00)	5,366.00
408180	STATE UNEMPLYMNT TXS	38.41	12.00	26.41
408190	STATE UNEMPLYMNT TXS CR	0.00	(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)	0.00	(122.00)
410600	DEF SIT-OTHER	56,960.00	31,925.00	25,035.00
410700	DEF FIT-REG ASSET/LIAB	(5,516.00)	0.00	(5,516.00)
410900	DEF FIT-OTHER	190,806.00	130,530.00	60,276.00
410950	DEF FIT-CURRENT	82.00	0.00	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	0.00	(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	0.24
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	0.00	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	(0.35)
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	0.50
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)	0.00	(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)	0.00	(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)

Kentucky-American Water Company				
Case No. 2000-120				
Response to PSCDR1 #4				
Month:	November-99			
Account	Description	Actual	Budget	Variance
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	0.00	1,554.00	(1,554.00)
602000	PURCHASED WATER	19,403.22	15,738.00	3,665.22
603100	MISCELLANEOUS SS EXPENSES	216.40	0.00	216.40
613100	OR MN LAK RIV & OTH MAT	0.00	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	0.00	472.50
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	0.00	126.03
644000	WT RENTS	2,837.27	2,837.00	0.27
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	0.00	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	0.00	200.00	(200.00)
671200	OR MN T&D STRUCT & IMP-LAB	188.56	0.00	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	0.00	14,404.60
675100	OR MN SERVICES MAT	0.00	101.00	(101.00)
675200	OR MN SERVICES LAB	9,525.18	0.00	9,525.18
676100	OR MN METERS MAT	0.00	750.00	(750.00)
676200	OR MN METERS LAB	931.70	0.00	931.70
676400	OR MN METER INSTALL LAB	11,951.91	0.00	11,951.91
677200	OR MN HYDRANTS LAB	4,244.18	0.00	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	0.00	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)

Kentucky-American Water Company				
Case No. 2000-120				
Response to PSCDR1 #4				
Month:	November-99			
Account	Description	Actual	Budget	Variance
920200	SALARIES OFFICERS	45,438.74	0.00	45,438.74
920500	INCENTIVE PLAN EXPENSE	7,792.50	0.00	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	0.00	60.00	(60.00)
921140	EXP OF OFFICERS&EMPS MSTR AC	0.00	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)	0.00	(8,200.00)	8,200.00
926170	GROUP INS PRETAX CONTRIBUTIO	0.00	(3,380.00)	3,380.00
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)	0.00	(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	(0.34)
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	0.00	1,373.04
930980	MISC GEN EXP-TAXABLE CO. DUE	58.33	0.00	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)

Kentucky-American Water Company				
Case No. 2000-120				
Response to PSCDR1 #4				
Month:	December-99			
Account	Description	Actual	Budget	Variance
403000	DEPRECIATION EXPENSE	492,365.60	448,854.00	43,511.60
403100	DEPR EXPENSE-CONTR PROP	(56,493.03)	0.00	(56,493.03)
404430	AMORT REG ASSET - AFUDC	2,144.00	12,265.00	(10,121.00)
408030	OTHER GENERAL TAXES	0.00	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	0.00	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	0.00	(5,739.00)	5,739.00
408180	STATE UNEMPLYMNT TXS	734.59	14.00	720.59
408190	STATE UNEMPLYMNT TXS CR	0.51	(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)	0.00	(111.00)
410600	DEF SIT-OTHER	38,032.00	18,132.00	19,900.00
410700	DEF FIT-REG ASSET/LIAB	(5,069.00)	0.00	(5,069.00)
410900	DEF FIT-OTHER	148,562.00	76,291.00	72,271.00
410950	DEF FIT-CURRENT	893.00	0.00	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)	0.00	(5,353.44)
425300	AMORT PREFERRED STOCK EXP	64.24	65.00	(0.76)
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	(0.32)
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	0.50
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	0.00	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)	0.00	(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)	0.00	(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)

Kentucky-American Water Company				
Case No. 2000-120				
Response to PSCDR1 #4				
Month:	December-99			
Account	Description	Actual	Budget	Variance
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	0.00	1,626.00	(1,626.00)
602000	PURCHASED WATER	35,791.27	12,745.00	23,046.27
603100	MISCELLANEOUS SS EXPENSES	7.76	0.00	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
624500	PUMPING EXPENSES ELECTRIC	263.64	0.00	263.64
626500	MISC PUMPING EXP ELECTRIC	686.60	700.00	(13.40)
626600	MISC PUMPING EXP OTHER	43.13	0.00	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	0.00	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	0.00	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	0.00	25,379.00
675100	OR MN SERVICES MAT	0.00	103.00	(103.00)
675200	OR MN SERVICES LAB	9,678.93	0.00	9,678.93
676100	OR MN METERS MAT	7,341.25	750.00	6,591.25
676200	OR MN METERS LAB	1,355.20	0.00	1,355.20
676400	OR MN METER INSTALL LAB	11,575.17	0.00	11,575.17
677200	OR MN HYDRANTS LAB	4,490.50	0.00	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	0.00	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 & ACCTNG 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

Kentucky-American Water Company				
Case No. 2000-120				
Response to PSCDR1 #4				
Month:	December-99			
Account	Description	Actual	Budget	Variance
904000	UNCOLLECTIBLE ACCOUNTS	7,620.89	18,308.00	(10,687.11)
905100	MISC CUST ACCTNG 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	0.00	48,599.64
920500	INCENTIVE PLAN EXPENSE	24,626.50	0.00	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	0.00	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
926160	GROUP INS CAP (C & R)	0.00	(8,772.00)	8,772.00
926170	GROUP INS PRETAX CONTRIBUTIO	0.00	(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)	0.00	(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	0.00	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	0.00	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	0.00	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