

**CASE NO. 2008-00427**  
**PUBLIC SERVICE COMMISSION'S FIRST SET OF INFORMATION REQUESTS**  
**ITEMS 1 – 33**

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Witness Responsible: Michael A. Miller/Sheila Miller

28. Provide a trial balance as of the last day of the base period showing account number, account title, and actual base period accounts. All income statement accounts should show activity for 12 months.

Response:

Please see attached trial balances for the base period months of February 2008 through October 2008. November 2007 through October 2008 will be provided as they become available. Also included is the 12 month activity for all income statement accounts.

For electronic versions, please see KAW\_R\_PSCDR1#28\_111408.pdf

Supplemental Response:

Please see the attached trial balance for the base period months of November 2008 through January 2009. Also attached is the 12 month activity for all income statement accounts.

For electronic versions, please see KAW\_R\_PSCDR1#28\_supplemental\_030909.pdf

| Description                          | Object | Sub    | 2008               | 2008               | 2009              |
|--------------------------------------|--------|--------|--------------------|--------------------|-------------------|
|                                      |        |        | November<br>Actual | December<br>Actual | January<br>Actual |
| 301000 Organization                  | 101000 | 301000 | 37,450             | 37,450             | 37,450            |
| 302000 Franchises                    | 101000 | 302000 | 70,261             | 70,261             | 70,261            |
| 303200 Land & Ld Rights SS           | 101000 | 303200 | 335,512            | 335,512            | 335,512           |
| 303300 Land & Ld Rights P            | 101000 | 303300 | 91,827             | 91,827             | 91,827            |
| 303400 Land & Ld Rights WT           | 101000 | 303400 | 68,164             | 68,164             | 68,164            |
| 303500 Land & Ld Rights TD           | 101000 | 303500 | 4,019,854          | 4,019,854          | 4,019,854         |
| 304100 Struct & Imp SS               | 101000 | 304100 | 2,633,728          | 2,648,365          | 2,648,445         |
| 304200 Struct & Imp P                | 101000 | 304200 | 5,207,605          | 5,159,568          | 5,157,740         |
| 304300 Struct & Imp WT               | 101000 | 304300 | 9,878,292          | 9,855,826          | 9,855,826         |
| 304400 Struct & Imp TD               | 101000 | 304400 | 822,727            | 812,634            | 812,634           |
| 304500 Struct & Imp AG               | 101000 | 304500 | 114,190            | 255,558            | 295,132           |
| 304600 Struct & Imp Offices          | 101000 | 304600 | 4,073,864          | 4,073,676          | 4,073,676         |
| 304610 Gen Structures - HVAC         | 101000 | 304610 | 10,570             | 10,570             | 10,570            |
| 304700 Struct & Imp Store,Shop,Gar   | 101000 | 304700 | 989,656            | 989,656            | 989,656           |
| 304800 Struct & Imp Misc             | 101000 | 304800 | 1,928,889          | 1,928,892          | 1,928,918         |
| 305000 Collect & Impounding          | 101000 | 305000 | 1,005,086          | 1,005,086          | 1,005,086         |
| 306000 Lake, River & Other Intakes   | 101000 | 306000 | 537,098            | 537,098            | 537,098           |
| 309000 Supply Mains                  | 101000 | 309000 | 5,136,133          | 5,136,109          | 5,136,109         |
| 310000 Power Generation Equip        | 101000 | 310000 | 792,622            | 918,141            | 918,141           |
| 311200 Pump Equip Electric           | 101000 | 311200 | 9,390,162          | 9,390,162          | 9,390,162         |
| 311300 Pump Equip Diesel             | 101000 | 311300 | 718,476            | 718,476            | 718,476           |
| 311400 Pump Equip Hydraulic          | 101000 | 311400 | 8,405              | 8,405              | 8,405             |
| 311520 Pumping Equipment SS          | 101000 | 311520 | 917,801            | 4,261,436          | 4,697,436         |
| 311540 Pumping Equipment TD          | 101000 | 311540 | 176,341            | 176,341            | 176,341           |
| 320100 WT Equip Non-Media            | 101000 | 320100 | 28,890,241         | 30,058,218         | 30,058,218        |
| 320200 WT Equip Filter Media         | 101000 | 320200 | 27,968             | 27,968             | 27,968            |
| 330000 Dist Reservoirs & Standpipes  | 101000 | 330000 | 1,656,900          | 1,656,900          | 1,656,900         |
| 330100 Elevated Tanks & Standpipes   | 101000 | 330100 | 10,157,206         | 10,170,089         | 10,170,089        |
| 330200 Ground Level Facilities       | 101000 | 330200 | 112,147            | 112,147            | 112,147           |
| 330400 Clearwell                     | 101000 | 330400 | 582                | 582                | 582               |
| 331001 TD Mains Not Classified by Si | 101000 | 331001 | 149,251,422        | 149,157,168        | 149,148,852       |
| 331100 TD Mains 4in & Less           | 101000 | 331100 | 2,901,011          | 3,945,533          | 3,975,498         |
| 331200 TD Mains 6in to 8in           | 101000 | 331200 | 5,119,229          | 7,735,257          | 8,728,621         |
| 331300 TD Mains 10in to 16in         | 101000 | 331300 | 1,142,315          | 1,952,821          | 3,315,238         |
| 331400 TD Mains 18in & Grtr          | 101000 | 331400 | 432,350            | 2,678,628          | 2,678,628         |
| 333000 Services                      | 101000 | 333000 | 38,176,296         | 38,387,431         | 38,582,979        |
| 334100 Meters                        | 101000 | 334100 | 105,537            | 105,537            | 105,537           |
| 334110 Meters Bronze Case            | 101000 | 334110 | -130,393           | -130,393           | -130,393          |
| 334120 Meters Plastic Case           | 101000 | 334120 | 1,265,744          | 919,109            | 919,109           |
| 334130 Meters Other                  | 101000 | 334130 | 7,256,942          | 7,194,650          | 7,194,650         |
| 334131 Meters Other-Rem Rdr Unts     | 101000 | 334131 | 270,918            | 270,918            | 270,918           |
| 334200 Meter Installations           | 101000 | 334200 | 15,282,192         | 15,330,472         | 15,330,472        |
| 334300 Meter Vaults                  | 101000 | 334300 | 39,154             | 39,154             | 39,154            |
| 335000 Hydrants                      | 101000 | 335000 | 10,913,145         | 10,972,514         | 11,206,850        |
| 339100 Other P/E Intangible          | 101000 | 339100 | 8,375              | 8,375              | 8,375             |
| 339600 Other P/E CPS                 | 101000 | 339600 | -264,691           | -313,790           | -313,790          |
| 340100 Office Furniture & Equip      | 101000 | 340100 | 744,556            | 744,556            | 738,175           |
| 340210 Comp & Periph Mainframe       | 101000 | 340210 | 76,923             | 76,923             | 76,923            |
| 340220 Comp & Periph Personal        | 101000 | 340220 | 836,897            | 836,897            | 836,897           |
| 340230 Comp & Periph Other           | 101000 | 340230 | 206,988            | 207,607            | 207,607           |
| 340300 Computer Software             | 101000 | 340300 | 4,548,519          | 4,547,519          | 4,547,519         |
| 340320 Comp Software Personal        | 101000 | 340320 | 777                | 777                | 777               |
| 340325 Comp Software Customized      | 101000 | 340325 | 97,249             | 97,249             | 97,249            |
| 340330 Comp Software Other           | 101000 | 340330 | 532,344            | 532,344            | 532,344           |
| 340500 Other Office Equipment        | 101000 | 340500 | 97,311             | 97,311             | 97,308            |
| 341100 Trans Equip Lt Duty Trks      | 101000 | 341100 | 1,805,383          | 1,884,337          | 1,965,203         |
| 341200 Trans Equip Hvy Duty Trks     | 101000 | 341200 | 971,830            | 1,076,124          | 1,076,124         |
| 341300 Trans Equip Autos             | 101000 | 341300 | 224,006            | 224,006            | 224,006           |
| 341400 Trans Equip Other             | 101000 | 341400 | 225,997            | 225,997            | 320,102           |
| 342000 Stores Equipment              | 101000 | 342000 | 33,927             | 33,927             | 33,927            |
| 343000 Tools,Shop,Garage Equip       | 101000 | 343000 | 1,785,242          | 1,787,387          | 1,836,667         |
| 344000 Laboratory Equipment          | 101000 | 344000 | 816,875            | 809,973            | 805,341           |
| 345000 Power Operated Equipment      | 101000 | 345000 | 1,599,114          | 1,599,114          | 1,599,114         |
| 346100 Comm Equip Non-Telephone      | 101000 | 346100 | 1,927,984          | 1,927,984          | 1,928,584         |
| 346190 Remote Control & Instrumentat | 101000 | 346190 | 10,359             | 10,359             | 22,311            |
| 347000 Misc Equipment                | 101000 | 347000 | 1,270,975          | 1,270,975          | 1,261,864         |
| 348000 Other Tangible Property       | 101000 | 348000 | 138,485            | 138,485            | 138,485           |
| 354200 WW Struct & Imp Coll          | 101000 | 354200 | 0                  | 0                  | 0                 |
| Reg Asset-AFUDC-Debt                 | 101100 |        | 272,637            | 272,637            | 272,637           |
| Property Held Future Use             | 103000 |        | 114,076            | 114,076            | 114,076           |

| Description                          | Object | Sub    | 2008               | 2008               | 2009              |
|--------------------------------------|--------|--------|--------------------|--------------------|-------------------|
|                                      |        |        | November<br>Actual | December<br>Actual | January<br>Actual |
| 304100 Struct & Imp SS               | 106000 | 304100 | 30,415             | 30,579             | 30,498            |
| 304200 Struct & Imp P                | 106000 | 304200 | 0                  | 5,172              | 5,172             |
| 304300 Struct & Imp WT               | 106000 | 304300 | 66,174             | 74,119             | 74,305            |
| 304400 Struct & Imp TD               | 106000 | 304400 | 16,722             | 0                  | 4,063             |
| 304500 Struct & Imp AG               | 106000 | 304500 | 148,302            | 118,137            | 79,517            |
| 304600 Struct & Imp Offices          | 106000 | 304600 | 1,625              | 1,163,354          | 1,536,718         |
| 304800 Struct & Imp Misc             | 106000 | 304800 | 29                 | 26                 | 0                 |
| 306000 Lake, River & Other Intakes   | 106000 | 306000 | 0                  | 0                  | 0                 |
| 309000 Supply Mains                  | 106000 | 309000 | 2,352              | 7,806              | 7,806             |
| 310000 Power Generation Equip        | 106000 | 310000 | 0                  | 0                  | 0                 |
| 311200 Pump Equip Electric           | 106000 | 311200 | 0                  | 0                  | 0                 |
| 311520 Pumping Equipment SS          | 106000 | 311520 | 52,717             | 61,113             | 61,113            |
| 311530 Pumping Equipment WT          | 106000 | 311530 | 0                  | 0                  | 0                 |
| 311540 Pumping Equipment TD          | 106000 | 311540 | 0                  | 0                  | 0                 |
| 320100 WT Equip Non-Media            | 106000 | 320100 | 1,280,919          | 123,485            | 135,427           |
| 320200 WT Equip Filter Media         | 106000 | 320200 | 0                  | 0                  | 0                 |
| 330000 Dist Reservoirs & Standpipes  | 106000 | 330000 | 12,677             | 12,735             | 12,735            |
| 330100 Elevated Tanks & Standpipes   | 106000 | 330100 | 23,378             | 0                  | 0                 |
| 330200 Ground Level Facilities       | 106000 | 330200 | 15,646             | 15,646             | 15,646            |
| 330400 Clearwell                     | 106000 | 330400 | 27,833             | 27,728             | 27,728            |
| 331001 TD Mains Not Classified by Si | 106000 | 331001 | 5,406,934          | 521,431            | 442,103           |
| 331100 TD Mains 4in & Less           | 106000 | 331100 | 500,951            | 280,091            | 328,917           |
| 331200 TD Mains 6in to 8in           | 106000 | 331200 | 2,609,767          | 2,098,042          | 1,913,111         |
| 331300 TD Mains 10in to 16in         | 106000 | 331300 | 2,371,379          | 1,751,996          | 225,174           |
| 331400 TD Mains 18in & Grtr          | 106000 | 331400 | 75,311             | 0                  | 0                 |
| 333000 Services                      | 106000 | 333000 | 1,586,519          | 1,900,961          | 1,834,852         |
| 334100 Meters                        | 106000 | 334100 | 232,406            | 233,278            | 235,213           |
| 334110 Meters Bronze Case            | 106000 | 334110 | 3,643,527          | 3,674,404          | 3,669,240         |
| 334120 Meters Plastic Case           | 106000 | 334120 | 7,598              | 27,907             | 12,307            |
| 334130 Meters Other                  | 106000 | 334130 | 426,125            | 425,056            | 419,915           |
| 334131 Meters Other-Rem Rdr Unts     | 106000 | 334131 | 3,042              | 3,207              | 3,206             |
| 334200 Meter Installations           | 106000 | 334200 | 463,650            | 480,616            | 468,273           |
| 334300 Meter Vaults                  | 106000 | 334300 | 76,291             | 80,199             | 78,564            |
| 335000 Hydrants                      | 106000 | 335000 | 743,066            | 700,025            | 348,891           |
| 339600 Other P/E CPS                 | 106000 | 339600 | 31,530             | 31,736             | 31,736            |
| 340100 Office Furniture & Equip      | 106000 | 340100 | 0                  | 3,676              | 3,252             |
| 340210 Comp & Periph Mainframe       | 106000 | 340210 | 0                  | 0                  | 0                 |
| 340220 Comp & Periph Personal        | 106000 | 340220 | 0                  | 17,925             | 17,925            |
| 340230 Comp & Periph Other           | 106000 | 340230 | 11,733             | 11,148             | 11,117            |
| 340320 Comp Software Personal        | 106000 | 340320 | 0                  | 0                  | 0                 |
| 340325 Comp Software Customized      | 106000 | 340325 | 0                  | 0                  | 0                 |
| 340330 Comp Software Other           | 106000 | 340330 | 0                  | 0                  | 0                 |
| 341100 Trans Equip Lt Duty Trks      | 106000 | 341100 | 78,954             | 80,866             | 0                 |
| 341200 Trans Equip Hvy Duty Trks     | 106000 | 341200 | 104,294            | 142,377            | 147,335           |
| 341300 Trans Equip Autos             | 106000 | 341300 | 0                  | 0                  | 0                 |
| 341400 Trans Equip Other             | 106000 | 341400 | 84,842             | 94,105             | 7,326             |
| 343000 Tools,Shop,Garage Equip       | 106000 | 343000 | 12,946             | 85,143             | 41,639            |
| 344000 Laboratory Equipment          | 106000 | 344000 | 874                | 18,428             | 19,384            |
| 345000 Power Operated Equipment      | 106000 | 345000 | 0                  | 0                  | 0                 |
| 346100 Comm Equip Non-Telephone      | 106000 | 346100 | 0                  | 599                | 0                 |
| 346190 Remote Control & Instrumentat | 106000 | 346190 | 11,977             | 11,952             | 0                 |
| 346200 Comm Equip Telephone          | 106000 | 346200 | 234,421            | 236,002            | 234,545           |
| 347000 Misc Equipment                | 106000 | 347000 | -292               | -291               | -291              |
| 11 CWIP Accr-Bldgs                   | 105050 | 11     | 0                  | 619                | 0                 |
| 21 CWIP Accr-Infra                   | 105050 | 21     | 3,924,734          | 287,604            | 4,609,890         |
| 31 CWIP Accr-Plant                   | 105050 | 31     | 917,398            | 4,656,847          | 84,704            |
| 1 CWIP History                       | 105110 | 1      | 10,021,826         | 10,021,826         | 10,021,826        |
| 11 CWIP History-Bldgs                | 105110 | 11     | 51,967             | 51,967             | 51,967            |
| 21 CWIP History-Infrastr             | 105110 | 21     | -5,381             | -5,381             | -5,381            |
| 31 CWIP History-Plant                | 105110 | 31     | 602,319            | 602,319            | 602,319           |
| 1 CWIP Permits & Fees                | 105125 | 1      | 49,193             | 49,193             | 49,193            |
| 11 CWIP Permits-Bldgs                | 105125 | 11     | 749,424            | 773,597            | 773,597           |
| 21 CWIP Permits-Infrastr             | 105125 | 21     | 158,832            | 158,832            | 158,832           |
| 31 CWIP Permits-Plant                | 105125 | 31     | 2,272,437          | 2,451,468          | 2,640,698         |
| 1 CWIP M&S & Purchases               | 105150 | 1      | 19,115,345         | 19,115,345         | 19,115,345        |
| 11 CWIP M & S-Bldgs                  | 105150 | 11     | 316,707            | 316,707            | 316,707           |
| 21 CWIP M & S-Infrastr               | 105150 | 21     | 25,922,699         | 26,028,125         | 26,122,283        |
| 31 CWIP M & S-Plant                  | 105150 | 31     | 11,287,210         | 11,677,435         | 12,196,896        |
| 1 CWIP Professional Services         | 105175 | 1      | 30,276             | 30,276             | 30,276            |
| 21 CWIP Prof Svc-Infrastr            | 105175 | 21     | 1,662,856          | 1,667,285          | 1,704,274         |

| Description                      | Object | Sub | 2008               | 2008               | 2009              |
|----------------------------------|--------|-----|--------------------|--------------------|-------------------|
|                                  |        |     | November<br>Actual | December<br>Actual | January<br>Actual |
| 31 CWIP Prof Svc-Plant           | 105175 | 31  | 73,349             | 73,349             | 73,349            |
| 1 CWIP Co Labor                  | 105200 | 1   | 1,594,849          | 1,594,849          | 1,594,849         |
| 11 CWIP Co Labor-Bldgs           | 105200 | 11  | 21,286             | 21,286             | 21,286            |
| 21 CWIP Co Labor-Infrastr        | 105200 | 21  | 4,308,706          | 4,426,820          | 4,504,454         |
| 31 CWIP Co Labor-Plant           | 105200 | 31  | 758,699            | 759,896            | 759,980           |
| 1 CWIP Co Labor OH               | 105250 | 1   | 1,765,849          | 1,765,849          | 1,765,849         |
| 11 CWIP Labor OH-Bldgs           | 105250 | 11  | 5,740              | 5,740              | 5,740             |
| 21 CWIP Labor OH-Infrastr        | 105250 | 21  | 2,666,904          | 2,750,492          | 2,798,749         |
| 31 CWIP Labor OH-Plant           | 105250 | 31  | 329,872            | 330,763            | 330,829           |
| 1 CWIP Overhead                  | 105260 | 1   | 688,755            | 688,755            | 688,755           |
| 11 CWIP Overhead-Bldgs           | 105260 | 11  | 179,120            | 179,653            | 179,672           |
| 21 CWIP Overhead-Infrastr        | 105260 | 21  | 4,511,012          | 4,543,732          | 4,564,747         |
| 31 CWIP Overhead-Plant           | 105260 | 31  | 1,601,233          | 1,727,534          | 1,745,585         |
| 1 CWIP Service Co Chgs           | 105270 | 1   | 5,270              | 5,270              | 5,270             |
| 21 CWIP AWWSC Chg-Infrastr       | 105270 | 21  | 575,381            | 589,222            | 596,049           |
| 31 CWIP AWWSC Chg-Plant          | 105270 | 31  | 931,591            | 961,916            | 974,879           |
| 1 CWIP Contracted Services       | 105275 | 1   | 26,670,271         | 26,670,271         | 26,670,271        |
| 11 CWIP Contr Svc-Bldgs          | 105275 | 11  | 715,555            | 719,410            | 719,875           |
| 21 CWIP Contr Svc-Infrastr       | 105275 | 21  | 52,882,408         | 54,548,285         | 56,353,037        |
| 31 CWIP Contr Svc-Plant          | 105275 | 31  | 37,418,487         | 42,744,776         | 46,606,635        |
| 1 CWIP Retainage                 | 105280 | 1   | 366,817            | 366,817            | 366,817           |
| 11 CWIP Retainage-Bldgs          | 105280 | 11  | 61,325             | 61,325             | 61,325            |
| 21 CWIP Retainage-Infrastr       | 105280 | 21  | 4,132,084          | 4,166,930          | 4,218,511         |
| 31 CWIP Retainage-Plant          | 105280 | 31  | 1,449,691          | 1,589,342          | 1,751,586         |
| 1 CWIP Paving                    | 105300 | 1   | 22,858             | 22,858             | 22,858            |
| 21 CWIP Paving-Infrastr          | 105300 | 21  | 199,028            | 199,028            | 199,028           |
| 31 CWIP Paving-Plant             | 105300 | 31  | 466                | 466                | 466               |
| 1 CWIP AFUDC Debt                | 105350 | 1   | 703,912            | 703,912            | 703,912           |
| 11 CWIP AFUDC Debt-Bldgs         | 105350 | 11  | 51,763             | 51,763             | 51,763            |
| 21 CWIP AFUDC Debt-Infrastr      | 105350 | 21  | 604,058            | 699,417            | 811,996           |
| 31 CWIP AFUDC Debt-Plant         | 105350 | 31  | 995,075            | 1,007,257          | 1,018,010         |
| 1 CWIP AFUDC Equity              | 105375 | 1   | 809,429            | 809,429            | 809,429           |
| 11 CWIP AFUDC Eqty-Bldgs         | 105375 | 11  | 74,380             | 74,380             | 74,380            |
| 21 CWIP AFUDC Eqty-Infrastr      | 105375 | 21  | 797,699            | 921,751            | 1,068,204         |
| 31 CWIP AFUDC Eqty-Plant         | 105375 | 31  | 1,268,224          | 1,284,072          | 1,298,060         |
| 11 CWIP Tran PY Chg-Bldgs        | 105390 | 11  | 176,512            | 176,512            | 176,512           |
| 21 CWIP Tran PY Chg-Infrastr     | 105390 | 21  | 562,183            | 562,183            | 562,183           |
| 31 CWIP Tran PY Chg-Plant        | 105390 | 31  | -876,553           | -876,553           | -876,553          |
| 1 CWIP Trans Current Yr Chgs     | 105391 | 1   | -9,843,395         | -9,843,395         | -9,843,395        |
| 31 CWIP Prelim Eng-Plant         | 105399 | 31  | 2,618              | 2,618              | 2,618             |
| CWIP Transfer to UPIS            | 105900 |     | -3,087             | -3,527             | -3,527            |
| 1 CWIP Transfer to UPIS          | 105900 | 1   | -51,962,727        | -51,962,727        | -51,962,727       |
| 11 CWIP Tran UPIS-Bldgs          | 105900 | 11  | -1,950,919         | -1,950,919         | -1,950,919        |
| 21 CWIP Tran UPIS-Infrastr       | 105900 | 21  | -87,483,922        | -88,526,441        | -89,150,688       |
| 31 CWIP Tran UPIS-Plant          | 105900 | 31  | -22,812,279        | -28,027,860        | -28,876,489       |
| AD UPIS-Acc Depr-Not Classifd    | 108105 |     | -50,317,526        | -50,318,136        | -50,318,746       |
| 01 AD UPIS-AccDepr-Oper Bldgs    | 108105 | 1   | -2,033,657         | -2,063,764         | -2,093,871        |
| 02 AD UPIS-AccDepr-Admin Bldgs   | 108105 | 2   | -857,299           | -874,327           | -891,355          |
| 05 AD UPIS-AccDepr-Infrastructur | 108105 | 5   | -21,842,813        | -22,163,633        | -22,484,453       |
| 06 AD UPIS-AccDepr-Op Water Proc | 108105 | 6   | -9,803,918         | -9,907,348         | -10,010,777       |
| 07 AD UPIS-AccDepr-Oth Op Equip  | 108105 | 7   | -4,889,718         | -4,951,601         | -5,012,662        |
| 08 AD UPIS-AccDepr-Office Equip  | 108105 | 8   | -7,336,056         | -7,387,441         | -7,438,825        |
| 09 AD UPIS-AccDepr-Cap Developpr | 108105 | 9   | -53,573            | -53,712            | -53,851           |
| AD UPIS-Removal Cost             | 108110 |     | 2,040,108          | 2,040,108          | 2,040,108         |
| AD UPIS-Salvage                  | 108115 |     | -124,564           | -139,707           | -139,707          |
| AD UPIS-Scrap Meters             | 108120 |     | -23,227            | -23,227            | -23,227           |
| AD UPIS-Scrap Misc               | 108122 |     | -10,764            | -10,764            | -10,764           |
| AD UPIS-Salv Trade-In            | 108135 |     | -16,975            | -16,975            | -16,975           |
| AD UPIS-Salv Sale                | 108140 |     | -2,491             | -2,491             | -2,491            |
| AD UPIS-Orig Cost-Not Classif    | 108145 |     | 12,630,366         | 13,345,402         | 13,386,753        |
| Acc Depr Reg Asset               | 108190 |     | -109,814           | -110,389           | -110,964          |
| UPAA-ATL                         | 114100 |     | 455,951            | 455,951            | 455,951           |
| UPAA Post 1/1/06                 | 114300 |     | 6,338              | 6,338              | 6,338             |
| Accum Amort UPAA-ATL             | 115100 |     | -149,640           | -151,419           | -153,197          |
| NUP-Land                         | 121100 |     | 270,193            | 270,193            | 270,193           |
| NUP-Other                        | 121500 |     | 0                  | 0                  | 0                 |
| 003 BB&T                         | 131312 | 3   | 0                  | 0                  | 0                 |
| 005 Deutsche Bank                | 131312 | 5   | 0                  | 6,907              | 6,907             |
| 007 Cash-Mellon Lockbox          | 131312 | 7   | -46,860            | 246,855            | 163,693           |
| 001 Cash Clear-NSF Checks        | 131998 | 1   | 1,320              | 50                 | 0                 |

| Description |                               |             | 2008<br>November<br>Actual | 2008<br>December<br>Actual | 2009<br>January<br>Actual |
|-------------|-------------------------------|-------------|----------------------------|----------------------------|---------------------------|
| 002         | Cash Clear-Mixed Pymt         | 131998 2    | 0                          | 0                          | 7                         |
| 003         | Cash Clear-Misc DR/CR         | 131998 3    | 0                          | 19                         | 9,002                     |
| 004         | Cash Clear-MI's               | 131998 4    | 0                          | -21,821                    | 0                         |
| 005         | Cash Clear-ORCOM              | 131998 5    | 12                         | 0                          | -192                      |
| 006         | Cash Clear-Interco            | 131998 6    | -13,917                    | -31                        | -4,459                    |
| 009         | Cash Clear-ARC DR/CR          | 131998 9    | 0                          | 0                          | 0                         |
|             | Petty Cash                    | 134100      | 600                        | 600                        | 600                       |
|             | Petty Cash-OTC                | 134101      | 1,800                      | 1,800                      | 1,800                     |
|             | Customer A/R                  | 141000      | 3,037,188                  | 2,344,312                  | 2,579,826                 |
|             | Customer A/R Clearing         | 141999      | -1,836                     | -1,847                     | -1,752                    |
|             | Accum prov-uncoll accts       | 143000      | -285,426                   | -273,356                   | -266,019                  |
|             | Accrued Utility Revenue       | 144000      | 3,138,742                  | 2,899,825                  | 2,321,415                 |
|             | SIT Refund Receivable         | 145100      | 0                          | 0                          | 0                         |
|             | Misc A/R-System               | 146100      | 431,851                    | 351,530                    | 274,813                   |
| 001         | Misc A/R-Manual               | 146100 1    | 93,556                     | 92,861                     | 94,844                    |
|             | Misc A/R-Retro Ins            | 146105      | 57,129                     | 43,249                     | 43,249                    |
|             | Misc A/R-Medicare Subsidy     | 146115      | 18,967                     | 9,334                      | 13,167                    |
|             | Accum prov-uncoll misc a/r    | 146370      | -94,641                    | -85,424                    | -88,061                   |
| AW02        | A/R Assoc Cos-AW02            | 146500 AW02 | 0                          | 0                          | 0                         |
| AW46        | A/R Assoc Cos-AW46            | 146500 AW46 | 0                          | 0                          | 7,265                     |
| AW02        | A/R Div Equiv AW02            | 146520 AW02 | 482                        | 579                        | 734                       |
|             | Plant Material                | 151100      | 443,781                    | 405,665                    | 476,692                   |
|             | Chemicals                     | 151300      | 162,343                    | 168,378                    | 200,963                   |
|             | Prepaid Taxes                 | 165100      | 0                          | 291,150                    | 291,150                   |
|             | Prepaid Insurance             | 165200      | 59,766                     | 5,257                      | 292,953                   |
|             | Prepaid PUC/PSC Assessments   | 165300      | 49,352                     | 42,302                     | 35,251                    |
|             | Prepaid Other                 | 165500      | 49,309                     | 72,091                     | 102,786                   |
|             | Deferred Vacation Pay         | 174100      | 275,123                    | 83,757                     | 180,194                   |
|             | Unamort Debt Exp-Out          | 181110      | 142,138                    | 141,472                    | 140,807                   |
| AW46        | Unamort Debt AW46             | 181120 AW46 | 159,814                    | 154,528                    | 149,243                   |
| AW46        | Unamort Debt AW46 NoIAS       | 181121 AW46 | 479,252                    | 477,871                    | 476,490                   |
|             | Pref Stk Exp w/ mandatory     | 181512      | 21,585                     | 21,520                     | 21,456                    |
|             | Deferred Rate Proceedings     | 182000      | 494,343                    | 553,892                    | 594,761                   |
|             | Prelim Survey & Invest        | 183000      | 108,546                    | 108,546                    | 108,546                   |
|             | Reg Asset-AFUDC-Eq-CWIP       | 186030      | 802,072                    | 891,151                    | 606,729                   |
|             | Reg Asset-AFUDC-Equity        | 186035      | 2,867,071                  | 2,867,071                  | 3,222,477                 |
|             | Reg Asset-Plt Flow-Diff       | 186040      | 3,700,248                  | 3,664,748                  | 3,626,261                 |
|             | Reg Asset-Other               | 186045      | -455,153                   | -453,145                   | -451,137                  |
|             | Reg Asset-Accum Amort         | 186055      | -488,011                   | -493,957                   | -499,902                  |
|             | Eng Clearing Dist OH          | 184100      | -31,103                    | 0                          | 71,343                    |
|             | Mngmt Studu - AMR             | 184102      | -81                        | 0                          | 278                       |
|             | Mngmt Study - Pipe Assmnt     | 184103      | 1,384                      | 0                          | 352                       |
|             | RWIP Permits, Fees & Premiums | 185125      | 10                         | 10                         | 10                        |
|             | RWIP M & S and Purchases      | 185150      | 12,892                     | 12,892                     | 12,892                    |
| 21          | RWIP M & S and Purchases      | 185150 21   | 8,636                      | 10,991                     | 10,991                    |
|             | RWIP Co Labor                 | 185200      | 248,192                    | 248,031                    | 248,031                   |
| 21          | RWIP Co Labor                 | 185200 21   | 67,236                     | 71,212                     | 73,961                    |
|             | RWIP Co Labor OH              | 185250      | 126,395                    | 126,303                    | 126,303                   |
| 21          | RWIP Co Labor OH              | 185250 21   | 32,528                     | 34,705                     | 36,205                    |
| 21          | RWIP Indirect Labor           | 185260 21   | 1,423                      | 1,840                      | 2,070                     |
|             | RWIP Contracted Services      | 185275      | 2,077,129                  | 2,077,129                  | 2,077,129                 |
| 21          | RWIP Contracted Services      | 185275 21   | 57,671                     | 63,115                     | 64,390                    |
| 31          | RWIP Contracted Services      | 185275 31   | 110,000                    | 110,000                    | 110,000                   |
|             | RWIP Retainage                | 185280      | 5,093                      | 5,093                      | 5,093                     |
|             | RWIP Salvage                  | 185315      | -94,812                    | -94,295                    | -94,295                   |
| 31          | RWIP Salvage                  | 185315 31   | -16,069                    | -16,069                    | -16,069                   |
|             | RWIP Scrap Meters             | 185320      | -65,249                    | -68,643                    | -68,643                   |
| 21          | RWIP Scrap Meters             | 185320 21   | -1,126                     | -1,126                     | -1,126                    |
|             | RWIP Scrap Misc               | 185322      | -780                       | -780                       | -780                      |
| 21          | RWIP Scrap Misc               | 185322 21   | -1,203                     | -1,203                     | -1,203                    |
| 31          | RWIP Scrap Misc               | 185322 31   | -1,586                     | -2,390                     | -2,390                    |
|             | RWIP Reg Liab Reclass         | 185950      | 0                          | 15,143                     | 0                         |
|             | RWIP Clear Removal & Salvage  | 185999      | -2,403,458                 | -2,402,501                 | -2,402,400                |
| 21          | RWIP Clear Removal & Salvage  | 185999 21   | -120,469                   | -122,318                   | -134,572                  |
| 31          | RWIP Clear Removal & Salvage  | 185999 31   | -42,284                    | -67,141                    | -67,141                   |
|             | DDA-Programmed Maint          | 186401      | 1,734,829                  | 1,736,957                  | 1,738,359                 |
|             | DDA-RIA Software Licen        | 186405      | 0                          | 0                          | 0                         |
|             | DDA-FAS 112 Costs             | 186426      | 61,130                     | 61,130                     | 61,130                    |
|             | DDA-Depreciation Study        | 186431      | 24,004                     | 23,504                     | 23,004                    |
|             | DDA-Cost of Service Study     | 186432      | 22,394                     | 24,905                     | 26,091                    |

| Description                     |        |      | 2008<br>November<br>Actual | 2008<br>December<br>Actual | 2009<br>January<br>Actual |
|---------------------------------|--------|------|----------------------------|----------------------------|---------------------------|
| Object                          | Sub    |      |                            |                            |                           |
| DDA-Waste Disposal              | 186444 |      | 0                          | 0                          | 0                         |
| DDA-Oth Reg Assets              | 186598 |      | 2,571,126                  | 2,566,249                  | 2,550,147                 |
| DDN-Prelim Financing E          | 186703 |      | 0                          | 0                          | 0                         |
| DDN-Undistributed Items         | 186704 |      | 3                          | 0                          | 0                         |
| DDN-IC Rec/Pay Clearing         | 186705 |      | 0                          | 0                          | 0                         |
| DDN-Acquisition Costs           | 186711 |      | 0                          | 0                          | 0                         |
| Other LT Asset                  | 187598 |      | 0                          | 0                          | 6,715                     |
| AW02 Com Stk Subs AW02          | 201200 | AW02 | -36,568,777                | -36,568,777                | -36,568,777               |
| AW02 Donations Stkhld AW02      | 205175 | AW02 | -21,329                    | -21,329                    | -21,329                   |
| Gain on res/can I/C             | 205300 |      | 0                          | 0                          | 0                         |
| AW02 Gain on Res/Can AW02       | 205300 | AW02 | -180                       | -180                       | -180                      |
| Gain on res/can min int.        | 205310 |      | -3,330                     | -3,330                     | -3,330                    |
| AW02 Misc PIC AW02              | 205440 | AW02 | -24,098,557                | -24,101,666                | -24,107,968               |
| AW02 R/E at Acq AW02            | 210210 | AW02 | -343,498                   | -343,498                   | -343,498                  |
| R/E Since Acquisition           | 210240 |      | -29,646,369                | -29,646,369                | -32,468,691               |
| Pref Stk Sub Outside            | 215410 |      | -1,455,600                 | -1,455,600                 | -1,455,600                |
| Pref Stk-Mand LT                | 215113 |      | -4,500,000                 | -4,500,000                 | -4,500,000                |
| Bonds-Outside                   | 221110 |      | -23,500,000                | -23,500,000                | -23,500,000               |
| AW46 Bonds-Inside AW46          | 221120 | AW46 | -53,200,000                | -53,200,000                | -53,200,000               |
| AW46 Notes Pay AW46             | 231200 | AW46 | -32,852,340                | -51,825,821                | -56,383,691               |
| AW46 Curr Portion LTD-AW46      | 232200 | AW46 | -3,100,000                 | -3,100,000                 | -3,100,000                |
| Accts Pay-Gen System            | 234100 |      | -7,873,002                 | -1,823,538                 | -2,117,841                |
| Accts Pay-Pcard                 | 234110 |      | 20,090                     | -4,108                     | 6,574                     |
| Accts Pay-Phone Billing         | 234125 |      | -13,305                    | 0                          | 0                         |
| Accts Pay-Contract Retention    | 234200 |      | -1,286,117                 | -1,383,682                 | -1,570,254                |
| Accts Pay-Misc                  | 234300 |      | -178,459                   | -169,655                   | -147,876                  |
| 006 Accts Pay-Wrkbskt Accr      | 234300 | 6    | -31,418                    | -33,224                    | -91,089                   |
| 007 Accts Pay-Pcard Accr        | 234300 | 7    | -33,892                    | -8,257                     | -22,921                   |
| 008 Accts Pay-I/C Loan Clearing | 234300 | 8    | 3,115,206                  | 80,317                     | 15,853                    |
| Accts Pay-Proj Exp Accr         | 234350 |      | -4,842,132                 | -4,945,070                 | -4,694,594                |
| AW03 Accts Pay-AW03             | 234400 | AW03 | 38,378                     | -92,522                    | -28,632                   |
| AW02 Accts Pay AW02             | 234500 | AW02 | -4,382                     | 0                          | 0                         |
| AW46 Accts Pay AW46             | 234500 | AW46 | -8,068                     | -7,039                     | -7,180                    |
| Interco Rec/Pay                 | 280999 |      | -4,601                     | -57,860                    | -126,802                  |
| FUTA                            | 236120 |      | -223                       | -2,833                     | -7,740                    |
| FICA                            | 236130 |      | -33,488                    | -51,096                    | -31,367                   |
| SUTA                            | 236140 |      | -276                       | -3,334                     | -9,244                    |
| Payroll Tax Clearing            | 236144 |      | 0                          | 0                          | -40                       |
| Gen Tax - Property              | 236151 |      | -1,688,727                 | -155,003                   | -329,101                  |
| Gen Tax - Sales/Use             | 236152 |      | 300,072                    | 0                          | 914                       |
| Gen Tax - Other                 | 236170 |      | -4,702                     | -4,573                     | -4,573                    |
| FIT Tax Clearing                | 236201 |      | 1,820                      | 1,820                      | 1,820                     |
| Accr FIT - Current Yr           | 236210 |      | -2,841,818                 | -841,464                   | -81,136                   |
| Accr FIT - Pr Yrs               | 236220 |      | -934,187                   | 1,492,844                  | 651,380                   |
| Accr SIT - Current Yr           | 236230 |      | -514,291                   | -599,554                   | 64,336                    |
| Accr SIT - Pr Yrs               | 236240 |      | 407,304                    | 471,408                    | -208,146                  |
| Curr Def FIT                    | 236310 |      | 69,782                     | 69,782                     | 69,782                    |
| Curr Def SIT/LIT                | 236320 |      | 12,726                     | 12,726                     | 12,726                    |
| Int Accr-LTD-Outside            | 237200 |      | -732,310                   | -311,872                   | -449,585                  |
| AW46 Int Accr-LTD-AW46          | 237300 | AW46 | -495,599                   | -807,067                   | -1,118,535                |
| 002 Accr PFD Div w/ mand        | 241228 | 2    | -94,229                    | -30,704                    | -63,525                   |
| Accrued Vacation Pay            | 241100 |      | -275,123                   | -83,757                    | -180,194                  |
| Accr Water Purchases            | 241201 |      | -16,941                    | -14,064                    | -15,512                   |
| Accr Power                      | 241202 |      | -336,744                   | -273,116                   | -248,772                  |
| Accr Legal                      | 241203 |      | -41,035                    | -73,916                    | -65,555                   |
| Accr Wages                      | 241206 |      | -233,339                   | -72,003                    | -121,914                  |
| Accr Insurance                  | 241207 |      | 0                          | 0                          | 484                       |
| Accr Rents                      | 241208 |      | 0                          | 0                          | 0                         |
| Accr Waste Disposal             | 241210 |      | -45,837                    | -50,004                    | -54,171                   |
| Accr Retiree Medical Reimb      | 241211 |      | -6,875                     | -11,250                    | -708                      |
| Accr DCP Contribution           | 241212 |      | -4,757                     | -6,400                     | -7,190                    |
| Accr Bank Fees                  | 241214 |      | -18,619                    | -18,126                    | -24,553                   |
| KY WH PR-Tax Coll SIT KY        | 241220 | KY   | -15,609                    | -30,805                    | -30,184                   |
| 001 WH PR-Union Dues            | 241220 | 1    | 0                          | -2,040                     | 0                         |
| 002 WH PR-Charity Contribution  | 241220 | 2    | 0                          | -284                       | 0                         |
| 005 WH PR-Flex Spending Account | 241220 | 5    | -2,439                     | -4,084                     | -4,338                    |
| 006 WH PR-401k Contribution     | 241220 | 6    | 0                          | -21,870                    | -21,423                   |
| 008 WH PR-Garnishments          | 241220 | 8    | 0                          | -1,747                     | 0                         |
| 010 WH PR-Tax Coll Pay FIT      | 241220 | 10   | 0                          | -37,055                    | 0                         |
| 012 WH PR-Tax Coll Pay LIT      | 241220 | 12   | -17,725                    | -27,890                    | -22,520                   |

| Description |                               |             | 2008        | 2008        | 2009        |
|-------------|-------------------------------|-------------|-------------|-------------|-------------|
| Object Sub  |                               |             | November    | December    | January     |
|             |                               |             | Actual      | Actual      | Actual      |
| 013         | WH PR-Tax Coll Pay FICA       | 241220 13   | 0           | -23,807     | 0           |
| 014         | WH PR-ESPP                    | 241220 14   | 0           | -4,155      | -6,543      |
| 999         | WH PR-Miscellaneous           | 241220 999  | 0           | 0           | 0           |
|             | Accr Employer 401k Match      | 241227      | -5,591      | -7,521      | -8,444      |
|             | Accrued PFD Div Requirements  | 241228      | -12,804     | -19,314     | -6,510      |
|             | Unclaimed Credits Pay         | 241230      | -10,914     | -22,872     | -22,872     |
|             | Outstanding Checks Pay        | 241232      | 0           | -2,377      | -2,377      |
|             | Unclaimed Ext Dep Refund Pay  | 241234      | -9,694      | -351        | -351        |
|             | Unbilled Items-System         | 241236      | -84,755     | -4,670      | -2,924      |
|             | Unbilled Stock C-System       | 241237      | -98,575     | -36,107     | -73,532     |
|             | Unbilled Stock E-System       | 241238      | -193,307    | -4,787      | -77,853     |
| 005         | CFO-Cust Asst NonPledged      | 241241 5    | -116        | -193        | -237        |
| 006         | CFO-Cust Asst Pledged         | 241241 6    | -70         | -107        | -144        |
|             | CFO-Sales Tax                 | 241244      | -31,933     | -27,054     | -28,481     |
|             | CFO-Gross Rcts Tax            | 241246      | -272,596    | -387,815    | -508,371    |
|             | CFO-Mun Tax                   | 241248      | -139,043    | -125,912    | -131,125    |
| 001         | CFO-MC/Swr Rev/Cash           | 241249 1    | -3,534,150  | -3,335,662  | -3,404,738  |
| 002         | CFO-MC/Swr A/R                | 241249 2    | 2,233,371   | 2,033,021   | 2,086,122   |
| 004         | CFO-MC/Swr ChgOff             | 241249 4    | 1,122,004   | 1,146,635   | 1,175,853   |
|             | A/P Check Clearing            | 241250      | -1,968,948  | -1,081,764  | -992,012    |
|             | P/R Check Clearing            | 241251      | -134        | -198,838    | -2,030      |
|             | Misc Deposits Payable         | 241260      | -8,000      | -8,000      | -4,000      |
|             | Accr Insurance Retro          | 241261      | 0           | 0           | 0           |
|             | Overhead Clearing             | 241298      | 0           | 0           | -679        |
|             | Incentive Plan Cash Annual    | 241322      | -308,311    | -292,530    | -314,910    |
|             | Other Curr Liab Analyzed      | 241998      | -39,093     | -117,712    | -200,617    |
| CP          | Adv for Const-Current Portion | 252999 CP   | 0           | -2,500,000  | -2,500,000  |
|             | Adv for Const-NT Mains        | 252110      | -44,474     | -48,122     | -166,314    |
|             | Adv for Const-NT Ext          | 252120      | -13,371,561 | -13,264,456 | -13,291,771 |
|             | Adv for Const-NT Services     | 252130      | 0           | 0           | 0           |
|             | Adv for Const-NT Meters       | 252140      | 0           | 0           | 0           |
|             | Adv for Const-NT Hydrants     | 252150      | 0           | 0           | 0           |
|             | Adv for Const-NT Other        | 252160      | 0           | 0           | 0           |
|             | Adv for Const-NT WIP          | 252170      | -1,067,047  | -1,103,450  | -1,205,324  |
|             | Adv for Const-Tax Ext         | 252220      | 0           | 0           | 0           |
|             | Adv for Const-Cur Portion Rec | 252999      | 0           | 2,500,000   | 2,500,000   |
|             | Def FIT-Norm Property         | 253203      | -1,886,054  | -1,886,054  | -1,886,054  |
|             | Def FIT-Other                 | 253301      | -31,121,428 | -31,145,630 | -31,194,097 |
|             | Def FIT-AMT                   | 253309      | 133,392     | 133,392     | 133,392     |
|             | Def SIT-Other                 | 253701      | -5,071,767  | -5,054,963  | -5,062,935  |
|             | Unamortized ITC - 3%          | 255101      | -94,812     | -94,174     | -93,536     |
|             | Unamortized ITC - 4%          | 255102      | -55,380     | -54,854     | -54,329     |
|             | Unamortized ITC - 10%         | 255103      | -989,890    | -983,986    | -978,083    |
|             | Reg Liab-Exc Def Depr FIT     | 256212      | -1,296,527  | -1,284,794  | -1,273,060  |
|             | Reg Liab-Deficit Def FIT      | 256220      | 253,586     | 251,290     | 248,993     |
|             | Reg Liab-Exc Def Depr SIT     | 256232      | -1,573,256  | -1,569,199  | -1,565,142  |
|             | Reg Liab-ARO/NNS              | 256250      | -9,657,515  | -9,740,243  | -9,851,642  |
| RWIP        | Reg Liab-COR RWIP             | 256250 RWIP | 0           | -15,143     | 0           |
|             | Reg Liab-ITC Gross-Up 3%      | 256310      | -64,233     | -63,801     | -63,369     |
|             | Reg Liab-ITC Gross-Up 4%      | 256311      | -37,504     | -37,148     | -36,793     |
|             | Reg Liab-ITC Gross-Up 10%     | 256312      | -545,362    | -542,110    | -538,858    |
|             | Regulatory Liab. - Other      | 256340      | 0           | 0           | -663,564    |
|             | DCA-Accr Pension Def Benefit  | 262120      | -1,322,460  | -1,389,494  | -1,524,688  |
|             | DCA-Accr OPEB                 | 262210      | -237,539    | -299,737    | -399,134    |
|             | DCA-Accr OPEB Med Subsidy     | 262215      | -118,979    | -118,414    | -122,246    |
|             | DCA-FAS 112 Costs             | 262313      | -61,130     | -61,130     | -61,130     |
|             | Accr Div Equivalents          | 262315      | -482        | -579        | -734        |
|             | Def Comp (prior 1/1/08)       | 262317      | 0           | 0           | 0           |
|             | DCA-Inc Plan Cash LT          | 262321      | 0           | 0           | 0           |
|             | DCA-Other                     | 262398      | -685,175    | -674,440    | 0           |
|             | CIAC-NT Mains                 | 271110      | -15,973,505 | -15,973,505 | -16,065,196 |
|             | CIAC-NT Ext Dep               | 271120      | -10,846,547 | -10,846,547 | -10,846,547 |
|             | CIAC-NT Services              | 271130      | -15,248,659 | -15,332,641 | -15,351,781 |
|             | CIAC-NT Meters                | 271140      | -574,056    | -575,197    | -575,197    |
|             | CIAC-NT Hydrants              | 271150      | -1,467,377  | -1,461,002  | -1,460,495  |
|             | CIAC-NT Other                 | 271160      | -3,299,573  | -3,299,340  | -3,363,971  |
|             | CIAC-NT WIP                   | 271170      | -530,039    | -591,128    | -492,531    |
|             | CIAC-NT Non-Util Prop         | 271180      | -249,725    | -249,725    | -249,725    |
|             | CIAC-Tax Mains                | 271210      | -1,998,493  | -1,998,493  | -1,998,493  |
|             | CIAC-Tax Ext Dep              | 271220      | -766,586    | -766,586    | -766,586    |

| Description               | Object | Sub | 2008               | 2008               | 2009              |
|---------------------------|--------|-----|--------------------|--------------------|-------------------|
|                           |        |     | November<br>Actual | December<br>Actual | January<br>Actual |
| CIAC-Tax Services         | 271230 |     | -6,515,724         | -6,521,994         | -6,531,646        |
| CIAC-Tax Meters           | 271240 |     | -3,299             | -3,299             | -3,299            |
| CIAC-Tax Hydrants         | 271250 |     | -487,487           | -487,487           | -487,487          |
| CIAC-Tax Other            | 271260 |     | -440,903           | -440,903           | -440,903          |
| Accum Amort CIAC-Mains    | 272010 |     | 349,818            | 349,818            | 349,818           |
| Accum Amort CIAC-Meters   | 272040 |     | 34,744             | 34,744             | 34,744            |
| Accum Amort CIAC-Hydrants | 272050 |     | 5,908              | 5,908              | 5,908             |
| Accum Amort CIAC-Other    | 272060 |     | 11,544,520         | 11,633,201         | 11,721,922        |
| Accum Amort CIAC-Taxable  | 272100 |     | 474,642            | 497,683            | 520,750           |



Kentucky-American Water Company  
Base Period Update PSCDR1 Item #28

| OBJECT | SUB | GL DATE    | DESCRIPTION        | DOC TYPE | DOC#     | EXPLANATION          | AMOUNT        |
|--------|-----|------------|--------------------|----------|----------|----------------------|---------------|
| 401110 |     | 11/3/2008  | Res Sales Billed   | JE       | 30857719 | KY CIS POST GL BATCH | -282,795 88   |
| 401110 |     | 11/4/2008  | Res Sales Billed   | JE       | 30857925 | KY CIS POST GL BATCH | -118,613 00   |
| 401110 |     | 11/5/2008  | Res Sales Billed   | JE       | 30858265 | KY CIS POST GL BATCH | -259,097 45   |
| 401110 |     | 11/6/2008  | Res Sales Billed   | JE       | 30858368 | KY CIS POST GL BATCH | -125,138 47   |
| 401110 |     | 11/7/2008  | Res Sales Billed   | JE       | 30858601 | KY CIS POST GL BATCH | -130,380 57   |
| 401110 |     | 11/10/2008 | Res Sales Billed   | JE       | 30858734 | KY CIS POST GL BATCH | -87,804 21    |
| 401110 |     | 11/11/2008 | Res Sales Billed   | JE       | 30858842 | KY CIS POST GL BATCH | -94,995 51    |
| 401110 |     | 11/12/2008 | Res Sales Billed   | JE       | 30859038 | KY CIS POST GL BATCH | -232,443 44   |
| 401110 |     | 11/13/2008 | Res Sales Billed   | JE       | 30859105 | KY CIS POST GL BATCH | -84,607 49    |
| 401110 |     | 11/14/2008 | Res Sales Billed   | JE       | 30859171 | KY CIS POST GL BATCH | -88,926 05    |
| 401110 |     | 11/17/2008 | Res Sales Billed   | JE       | 30859472 | KY CIS POST GL BATCH | -50,996 40    |
| 401110 |     | 11/18/2008 | Res Sales Billed   | JE       | 30859535 | KY CIS POST GL BATCH | -58,771 25    |
| 401110 |     | 11/19/2008 | Res Sales Billed   | JE       | 30859826 | KY CIS POST GL BATCH | -354,192 67   |
| 401110 |     | 11/20/2008 | Res Sales Billed   | JE       | 30859938 | KY CIS POST GL BATCH | -84,424 22    |
| 401110 |     | 11/21/2008 | Res Sales Billed   | JE       | 30860010 | KY CIS POST GL BATCH | -120,942 79   |
| 401110 |     | 11/24/2008 | Res Sales Billed   | JE       | 30860253 | KY CIS POST GL BATCH | -109,294 84   |
| 401110 |     | 11/25/2008 | Res Sales Billed   | JE       | 30860425 | KY CIS POST GL BATCH | -123,845 37   |
| 401110 |     | 12/1/2008  | Res Sales Billed   | JE       | 30861142 | KY CIS POST GL BATCH | -199,342 02   |
| 401110 |     | 12/2/2008  | Res Sales Billed   | JE       | 30861401 | KY CIS POST GL BATCH | -99,434 88    |
| 401110 |     | 12/3/2008  | Res Sales Billed   | JE       | 30861690 | KY CIS POST GL BATCH | -125,651 96   |
| 401110 |     | 12/4/2008  | Res Sales Billed   | JE       | 30862002 | KY CIS POST GL BATCH | -109,938 85   |
| 401110 |     | 12/5/2008  | Res Sales Billed   | JE       | 30862047 | KY CIS POST GL BATCH | -91,903 58    |
| 401110 |     | 12/8/2008  | Res Sales Billed   | JE       | 30862277 | KY CIS POST GL BATCH | -119,474 16   |
| 401110 |     | 12/9/2008  | Res Sales Billed   | JE       | 30862358 | KY CIS POST GL BATCH | -73,863 59    |
| 401110 |     | 12/10/2008 | Res Sales Billed   | JE       | 30862646 | KY CIS POST GL BATCH | -90,367 48    |
| 401110 |     | 12/11/2008 | Res Sales Billed   | JE       | 30862700 | KY CIS POST GL BATCH | -143,628 20   |
| 401110 |     | 12/12/2008 | Res Sales Billed   | JE       | 30862794 | KY CIS POST GL BATCH | -77,819 71    |
| 401110 |     | 12/15/2008 | Res Sales Billed   | JE       | 30863252 | KY CIS POST GL BATCH | -84,411 44    |
| 401110 |     | 12/16/2008 | Res Sales Billed   | JE       | 30863348 | KY CIS POST GL BATCH | -89,909 57    |
| 401110 |     | 12/17/2008 | Res Sales Billed   | JE       | 30863662 | KY CIS POST GL BATCH | -51,678 87    |
| 401110 |     | 12/18/2008 | Res Sales Billed   | JE       | 30863750 | KY CIS POST GL BATCH | -66,111 87    |
| 401110 |     | 12/19/2008 | Res Sales Billed   | JE       | 30863867 | KY CIS POST GL BATCH | -136,631 33   |
| 401110 |     | 12/22/2008 | Res Sales Billed   | JE       | 30864155 | KY CIS POST GL BATCH | -234,296 29   |
| 401110 |     | 12/23/2008 | Res Sales Billed   | JE       | 30864312 | KY CIS POST GL BATCH | -86,307 87    |
| 401110 |     | 12/24/2008 | Res Sales Billed   | JE       | 30864502 | KY CIS POST GL BATCH | -127,903 11   |
| 401110 |     | 12/26/2008 | Res Sales Billed   | JE       | 30864503 | KY CIS POST GL BATCH | -126,551 61   |
| 401110 |     | 12/29/2008 | Res Sales Billed   | JE       | 30864814 | KY CIS POST GL BATCH | -8,568 39     |
| 401110 |     | 12/30/2008 | Res Sales Billed   | JE       | 30864937 | KY CIS POST GL BATCH | -138,566 02   |
| 401110 |     | 1/2/2009   | Res Sales Billed   | JE       | 30865418 | KY CIS POST GL BATCH | -236,092 22   |
| 401110 |     | 1/5/2009   | Res Sales Billed   | JE       | 30865840 | KY CIS POST GL BATCH | -114,876 41   |
| 401110 |     | 1/6/2009   | Res Sales Billed   | JE       | 30866124 | KY CIS POST GL BATCH | -133,339 20   |
| 401110 |     | 1/7/2009   | Res Sales Billed   | JE       | 30866623 | KY CIS POST GL BATCH | -121,790 47   |
| 401110 |     | 1/8/2009   | Res Sales Billed   | JE       | 30866838 | KY CIS POST GL BATCH | -105,906 87   |
| 401110 |     | 1/9/2009   | Res Sales Billed   | JE       | 30866917 | KY CIS POST GL BATCH | -130,006 00   |
| 401110 |     | 1/12/2009  | Res Sales Billed   | JE       | 30867055 | KY CIS POST GL BATCH | -86,450 20    |
| 401110 |     | 1/13/2009  | Res Sales Billed   | JE       | 30867409 | KY CIS POST GL BATCH | -96,589 91    |
| 401110 |     | 1/14/2009  | Res Sales Billed   | JE       | 30867410 | KY CIS POST GL BATCH | -145,695 00   |
| 401110 |     | 1/15/2009  | Res Sales Billed   | JE       | 30867501 | KY CIS POST GL BATCH | -89,394 73    |
| 401110 |     | 1/16/2009  | Res Sales Billed   | JE       | 30867562 | KY CIS POST GL BATCH | -90,453 84    |
| 401110 |     | 1/19/2009  | Res Sales Billed   | JE       | 30867842 | KY CIS POST GL BATCH | -96,915 59    |
| 401110 |     | 1/20/2009  | Res Sales Billed   | JE       | 30867903 | KY CIS POST GL BATCH | -55,253 80    |
| 401110 |     | 1/21/2009  | Res Sales Billed   | JE       | 30868162 | KY CIS POST GL BATCH | -64,579 94    |
| 401110 |     | 1/22/2009  | Res Sales Billed   | JE       | 30868264 | KY CIS POST GL BATCH | -134,149 97   |
| 401110 |     | 1/23/2009  | Res Sales Billed   | JE       | 30868349 | KY CIS POST GL BATCH | -258,704 89   |
| 401110 |     | 1/26/2009  | Res Sales Billed   | JE       | 30868599 | KY CIS POST GL BATCH | -97,831 98    |
| 401110 |     | 1/27/2009  | Res Sales Billed   | JE       | 30868680 | KY CIS POST GL BATCH | -129,988 32   |
| 401110 |     | 1/28/2009  | Res Sales Billed   | JE       | 30868843 | KY CIS POST GL BATCH | -122,416 54   |
| 401110 |     | 1/29/2009  | Res Sales Billed   | JE       | 30868910 | KY CIS POST GL BATCH | -131,648 20   |
| 401120 |     | 11/1/2008  | Res Sales Unbilled | JE       | 30857264 | UNBILLED REVENUE     | 1,649,563 97  |
| 401120 |     | 11/30/2008 | Res Sales Unbilled | JE       | 30860421 | UNBILLED REVENUE     | -1,758,858 40 |
| 401120 |     | 12/31/2008 | Res Sales Unbilled | JE       | 30864994 | UNBILLED REVENUE     | -1,616,111 14 |
| 401120 |     | 1/31/2009  | Res Sales Unbilled | JE       | 30868912 | UNBILLED REVENUE     | -1,412,793 19 |
| 401210 |     | 11/3/2008  | Com Sales Billed   | JE       | 30857719 | KY CIS POST GL BATCH | -128,150 88   |
| 401210 |     | 11/4/2008  | Com Sales Billed   | JE       | 30857925 | KY CIS POST GL BATCH | -101,063 41   |
| 401210 |     | 11/5/2008  | Com Sales Billed   | JE       | 30858265 | KY CIS POST GL BATCH | -165,861 84   |
| 401210 |     | 11/6/2008  | Com Sales Billed   | JE       | 30858368 | KY CIS POST GL BATCH | -180,957 95   |

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| OBJECT | SUB | GL DATE    | DESCRIPTION        | DOC TYPE | DOC#     | EXPLANATION                   | AMOUNT      |
|--------|-----|------------|--------------------|----------|----------|-------------------------------|-------------|
| 401210 |     | 11/7/2008  | Com Sales Billed   | JE       | 30858601 | KY CIS POST GL BATCH          | -46,931.74  |
| 401210 |     | 11/10/2008 | Com Sales Billed   | JE       | 30858734 | KY CIS POST GL BATCH          | -28,601.32  |
| 401210 |     | 11/11/2008 | Com Sales Billed   | JE       | 30858842 | KY CIS POST GL BATCH          | -44,531.63  |
| 401210 |     | 11/12/2008 | Com Sales Billed   | JE       | 30859038 | KY CIS POST GL BATCH          | -85,083.78  |
| 401210 |     | 11/13/2008 | Com Sales Billed   | JE       | 30859105 | KY CIS POST GL BATCH          | -39,383.57  |
| 401210 |     | 11/14/2008 | Com Sales Billed   | JE       | 30859171 | KY CIS POST GL BATCH          | -34,099.94  |
| 401210 |     | 11/17/2008 | Com Sales Billed   | JE       | 30859472 | KY CIS POST GL BATCH          | -27,842.16  |
| 401210 |     | 11/18/2008 | Com Sales Billed   | JE       | 30859535 | KY CIS POST GL BATCH          | -71,084.08  |
| 401210 |     | 11/19/2008 | Com Sales Billed   | JE       | 30859826 | KY CIS POST GL BATCH          | -145,830.67 |
| 401210 |     | 11/20/2008 | Com Sales Billed   | JE       | 30859938 | KY CIS POST GL BATCH          | -46,206.08  |
| 401210 |     | 11/21/2008 | Com Sales Billed   | JE       | 30860010 | KY CIS POST GL BATCH          | -21,913.91  |
| 401210 |     | 11/24/2008 | Com Sales Billed   | JE       | 30860253 | KY CIS POST GL BATCH          | -22,513.97  |
| 401210 |     | 11/25/2008 | Com Sales Billed   | JE       | 30860425 | KY CIS POST GL BATCH          | -13,152.88  |
| 401210 |     | 12/1/2008  | Com Sales Billed   | JE       | 30861142 | KY CIS POST GL BATCH          | -98,860.96  |
| 401210 |     | 12/2/2008  | Com Sales Billed   | JE       | 30861401 | KY CIS POST GL BATCH          | -78,437.04  |
| 401210 |     | 12/3/2008  | Com Sales Billed   | JE       | 30861690 | KY CIS POST GL BATCH          | -37,881.56  |
| 401210 |     | 12/4/2008  | Com Sales Billed   | JE       | 30862002 | KY CIS POST GL BATCH          | -95,814.73  |
| 401210 |     | 12/5/2008  | Com Sales Billed   | JE       | 30862047 | KY CIS POST GL BATCH          | -127,989.59 |
| 401210 |     | 12/8/2008  | Com Sales Billed   | JE       | 30862277 | KY CIS POST GL BATCH          | -43,452.60  |
| 401210 |     | 12/9/2008  | Com Sales Billed   | JE       | 30862358 | KY CIS POST GL BATCH          | -24,997.98  |
| 401210 |     | 12/10/2008 | Com Sales Billed   | JE       | 30862646 | KY CIS POST GL BATCH          | -39,002.14  |
| 401210 |     | 12/11/2008 | Com Sales Billed   | JE       | 30862700 | KY CIS POST GL BATCH          | -43,060.90  |
| 401210 |     | 12/12/2008 | Com Sales Billed   | JE       | 30862794 | KY CIS POST GL BATCH          | -34,313.18  |
| 401210 |     | 12/15/2008 | Com Sales Billed   | JE       | 30863252 | KY CIS POST GL BATCH          | -32,545.43  |
| 401210 |     | 12/16/2008 | Com Sales Billed   | JE       | 30863348 | KY CIS POST GL BATCH          | -31,726.31  |
| 401210 |     | 12/17/2008 | Com Sales Billed   | JE       | 30863662 | KY CIS POST GL BATCH          | -31,349.77  |
| 401210 |     | 12/18/2008 | Com Sales Billed   | JE       | 30863750 | KY CIS POST GL BATCH          | -65,409.39  |
| 401210 |     | 12/19/2008 | Com Sales Billed   | JE       | 30863867 | KY CIS POST GL BATCH          | -34,042.19  |
| 401210 |     | 12/22/2008 | Com Sales Billed   | JE       | 30864155 | KY CIS POST GL BATCH          | -113,822.67 |
| 401210 |     | 12/23/2008 | Com Sales Billed   | JE       | 30864312 | KY CIS POST GL BATCH          | -52,549.21  |
| 401210 |     | 12/24/2008 | Com Sales Billed   | JE       | 30864502 | KY CIS POST GL BATCH          | -16,113.28  |
| 401210 |     | 12/26/2008 | Com Sales Billed   | JE       | 30864503 | KY CIS POST GL BATCH          | -22,970.61  |
| 401210 |     | 12/29/2008 | Com Sales Billed   | JE       | 30864814 | KY CIS POST GL BATCH          | -7,468.38   |
| 401210 |     | 12/30/2008 | Com Sales Billed   | JE       | 30864937 | KY CIS POST GL BATCH          | -5,478.78   |
| 401210 |     | 1/2/2009   | Com Sales Billed   | JE       | 30865418 | KY CIS POST GL BATCH          | -113,698.44 |
| 401210 |     | 1/5/2009   | Com Sales Billed   | JE       | 30865840 | KY CIS POST GL BATCH          | -96,410.36  |
| 401210 |     | 1/6/2009   | Com Sales Billed   | JE       | 30866124 | KY CIS POST GL BATCH          | -40,128.44  |
| 401210 |     | 1/7/2009   | Com Sales Billed   | JE       | 30866623 | KY CIS POST GL BATCH          | -80,015.33  |
| 401210 |     | 1/8/2009   | Com Sales Billed   | JE       | 30866838 | KY CIS POST GL BATCH          | -126,768.94 |
| 401210 |     | 1/9/2009   | Com Sales Billed   | JE       | 30866917 | KY CIS POST GL BATCH          | -47,973.23  |
| 401210 |     | 1/12/2009  | Com Sales Billed   | JE       | 30867055 | KY CIS POST GL BATCH          | -23,781.94  |
| 401210 |     | 1/13/2009  | Com Sales Billed   | JE       | 30867409 | KY CIS POST GL BATCH          | -43,725.76  |
| 401210 |     | 1/14/2009  | Com Sales Billed   | JE       | 30867410 | KY CIS POST GL BATCH          | -44,309.47  |
| 401210 |     | 1/15/2009  | Com Sales Billed   | JE       | 30867501 | KY CIS POST GL BATCH          | -38,323.11  |
| 401210 |     | 1/16/2009  | Com Sales Billed   | JE       | 30867562 | KY CIS POST GL BATCH          | -33,532.37  |
| 401210 |     | 1/19/2009  | Com Sales Billed   | JE       | 30867842 | KY CIS POST GL BATCH          | -39,265.75  |
| 401210 |     | 1/20/2009  | Com Sales Billed   | JE       | 30867903 | KY CIS POST GL BATCH          | -30,663.17  |
| 401210 |     | 1/21/2009  | Com Sales Billed   | JE       | 30868162 | KY CIS POST GL BATCH          | -58,861.55  |
| 401210 |     | 1/22/2009  | Com Sales Billed   | JE       | 30868264 | KY CIS POST GL BATCH          | -32,176.57  |
| 401210 |     | 1/23/2009  | Com Sales Billed   | JE       | 30868349 | KY CIS POST GL BATCH          | -122,718.69 |
| 401210 |     | 1/26/2009  | Com Sales Billed   | JE       | 30868599 | KY CIS POST GL BATCH          | -48,805.04  |
| 401210 |     | 1/27/2009  | Com Sales Billed   | JE       | 30868680 | KY CIS POST GL BATCH          | -20,239.39  |
| 401210 |     | 1/28/2009  | Com Sales Billed   | JE       | 30868843 | KY CIS POST GL BATCH          | -17,382.72  |
| 401210 |     | 1/29/2009  | Com Sales Billed   | JE       | 30868910 | KY CIS POST GL BATCH          | -3,220.02   |
| 401220 |     | 12/31/2008 | Com Sales Unbilled | JE       | 121214   | KY Discretionary Unbilled Adj | 72,408.00   |
| 401220 |     | 11/1/2008  | Com Sales Unbilled | JE       | 30857264 | UNBILLED REVENUE              | 999,728.20  |
| 401220 |     | 11/30/2008 | Com Sales Unbilled | JE       | 30860421 | UNBILLED REVENUE              | -953,441.35 |
| 401220 |     | 12/31/2008 | Com Sales Unbilled | JE       | 30864994 | UNBILLED REVENUE              | -876,985.76 |
| 401220 |     | 1/31/2009  | Com Sales Unbilled | JE       | 30868912 | UNBILLED REVENUE              | -697,846.84 |
| 401310 |     | 11/5/2008  | Ind Sales Billed   | JE       | 30858265 | KY CIS POST GL BATCH          | -108,881.41 |
| 401310 |     | 11/6/2008  | Ind Sales Billed   | JE       | 30858368 | KY CIS POST GL BATCH          | -5,923.84   |
| 401310 |     | 11/7/2008  | Ind Sales Billed   | JE       | 30858601 | KY CIS POST GL BATCH          | -1,418.03   |
| 401310 |     | 11/10/2008 | Ind Sales Billed   | JE       | 30858734 | KY CIS POST GL BATCH          | -1,251.97   |
| 401310 |     | 11/11/2008 | Ind Sales Billed   | JE       | 30858842 | KY CIS POST GL BATCH          | 472.88      |
| 401310 |     | 11/12/2008 | Ind Sales Billed   | JE       | 30859038 | KY CIS POST GL BATCH          | -2,017.31   |
| 401310 |     | 11/13/2008 | Ind Sales Billed   | JE       | 30859105 | KY CIS POST GL BATCH          | -1,174.40   |

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| OBJECT | SUB | GL DATE    | DESCRIPTION        | DOC TYPE | DOC#     | EXPLANATION                   | AMOUNT      |
|--------|-----|------------|--------------------|----------|----------|-------------------------------|-------------|
| 401310 |     | 11/18/2008 | Ind Sales Billed   | JE       | 30859535 | KY CIS POST GL BATCH          | -140.78     |
| 401310 |     | 11/19/2008 | Ind Sales Billed   | JE       | 30859826 | KY CIS POST GL BATCH          | -75.83      |
| 401310 |     | 11/20/2008 | Ind Sales Billed   | JE       | 30859938 | KY CIS POST GL BATCH          | -1,358.25   |
| 401310 |     | 11/25/2008 | Ind Sales Billed   | JE       | 30860425 | KY CIS POST GL BATCH          | 851.71      |
| 401310 |     | 12/3/2008  | Ind Sales Billed   | JE       | 30861690 | KY CIS POST GL BATCH          | -53,779.79  |
| 401310 |     | 12/4/2008  | Ind Sales Billed   | JE       | 30862002 | KY CIS POST GL BATCH          | -34,862.76  |
| 401310 |     | 12/5/2008  | Ind Sales Billed   | JE       | 30862047 | KY CIS POST GL BATCH          | -5,474.74   |
| 401310 |     | 12/8/2008  | Ind Sales Billed   | JE       | 30862277 | KY CIS POST GL BATCH          | -773.51     |
| 401310 |     | 12/9/2008  | Ind Sales Billed   | JE       | 30862358 | KY CIS POST GL BATCH          | -907.43     |
| 401310 |     | 12/11/2008 | Ind Sales Billed   | JE       | 30862700 | KY CIS POST GL BATCH          | -733.35     |
| 401310 |     | 12/12/2008 | Ind Sales Billed   | JE       | 30862794 | KY CIS POST GL BATCH          | -1,643.46   |
| 401310 |     | 12/18/2008 | Ind Sales Billed   | JE       | 30863750 | KY CIS POST GL BATCH          | -2,073.01   |
| 401310 |     | 12/19/2008 | Ind Sales Billed   | JE       | 30863867 | KY CIS POST GL BATCH          | -74.12      |
| 401310 |     | 12/23/2008 | Ind Sales Billed   | JE       | 30864312 | KY CIS POST GL BATCH          | -1,173.13   |
| 401310 |     | 1/6/2009   | Ind Sales Billed   | JE       | 30866124 | KY CIS POST GL BATCH          | -40,946.03  |
| 401310 |     | 1/7/2009   | Ind Sales Billed   | JE       | 30866623 | KY CIS POST GL BATCH          | -27,654.53  |
| 401310 |     | 1/8/2009   | Ind Sales Billed   | JE       | 30866838 | KY CIS POST GL BATCH          | -5,354.75   |
| 401310 |     | 1/9/2009   | Ind Sales Billed   | JE       | 30866917 | KY CIS POST GL BATCH          | -377.54     |
| 401310 |     | 1/12/2009  | Ind Sales Billed   | JE       | 30867055 | KY CIS POST GL BATCH          | -1,619.24   |
| 401310 |     | 1/13/2009  | Ind Sales Billed   | JE       | 30867409 | KY CIS POST GL BATCH          | -4,802.94   |
| 401310 |     | 1/15/2009  | Ind Sales Billed   | JE       | 30867501 | KY CIS POST GL BATCH          | -923.92     |
| 401310 |     | 1/21/2009  | Ind Sales Billed   | JE       | 30868162 | KY CIS POST GL BATCH          | -127.06     |
| 401310 |     | 1/22/2009  | Ind Sales Billed   | JE       | 30868264 | KY CIS POST GL BATCH          | -65.55      |
| 401310 |     | 1/26/2009  | Ind Sales Billed   | JE       | 30868599 | KY CIS POST GL BATCH          | -1,284.54   |
| 401320 |     | 12/31/2008 | Ind Sales Unbilled | JE       | 121214   | KY Discretionary Unbilled Adj | 5,010.00    |
| 401320 |     | 11/1/2008  | Ind Sales Unbilled | JE       | 30857264 | UNBILLED REVENUE              | 103,158.54  |
| 401320 |     | 11/30/2008 | Ind Sales Unbilled | JE       | 30860421 | UNBILLED REVENUE              | -102,948.74 |
| 401320 |     | 12/31/2008 | Ind Sales Unbilled | JE       | 30864994 | UNBILLED REVENUE              | -91,342.30  |
| 401320 |     | 1/31/2009  | Ind Sales Unbilled | JE       | 30868912 | UNBILLED REVENUE              | -63,955.98  |
| 401410 |     | 11/5/2008  | Pub Fire Billed    | JE       | 30858265 | KY CIS POST GL BATCH          | -196,032.22 |
| 401410 |     | 12/3/2008  | Pub Fire Billed    | JE       | 30861690 | KY CIS POST GL BATCH          | -196,086.50 |
| 401410 |     | 1/6/2009   | Pub Fire Billed    | JE       | 30866124 | KY CIS POST GL BATCH          | -197,063.54 |
| 401450 |     | 11/5/2008  | Priv Fire Billed   | JE       | 30858265 | KY CIS POST GL BATCH          | -113,892.95 |
| 401450 |     | 11/7/2008  | Priv Fire Billed   | JE       | 30858601 | KY CIS POST GL BATCH          | -5.02       |
| 401450 |     | 11/11/2008 | Priv Fire Billed   | JE       | 30858842 | KY CIS POST GL BATCH          | 7.53        |
| 401450 |     | 11/14/2008 | Priv Fire Billed   | JE       | 30859171 | KY CIS POST GL BATCH          | 5.49        |
| 401450 |     | 11/24/2008 | Priv Fire Billed   | JE       | 30860253 | KY CIS POST GL BATCH          | -19.57      |
| 401450 |     | 12/1/2008  | Priv Fire Billed   | JE       | 30861142 | KY CIS POST GL BATCH          | 3.35        |
| 401450 |     | 12/3/2008  | Priv Fire Billed   | JE       | 30861690 | KY CIS POST GL BATCH          | -111,972.54 |
| 401450 |     | 12/5/2008  | Priv Fire Billed   | JE       | 30862047 | KY CIS POST GL BATCH          | 4.29        |
| 401450 |     | 12/12/2008 | Priv Fire Billed   | JE       | 30862794 | KY CIS POST GL BATCH          | -644.81     |
| 401450 |     | 12/16/2008 | Priv Fire Billed   | JE       | 30863348 | KY CIS POST GL BATCH          | 10.37       |
| 401450 |     | 12/22/2008 | Priv Fire Billed   | JE       | 30864155 | KY CIS POST GL BATCH          | -45.17      |
| 401450 |     | 12/23/2008 | Priv Fire Billed   | JE       | 30864312 | KY CIS POST GL BATCH          | 45.17       |
| 401450 |     | 12/24/2008 | Priv Fire Billed   | JE       | 30864502 | KY CIS POST GL BATCH          | 10.96       |
| 401450 |     | 12/30/2008 | Priv Fire Billed   | JE       | 30864937 | KY CIS POST GL BATCH          | 542.67      |
| 401450 |     | 1/6/2009   | Priv Fire Billed   | JE       | 30866124 | KY CIS POST GL BATCH          | -117,175.77 |
| 401450 |     | 1/12/2009  | Priv Fire Billed   | JE       | 30867055 | KY CIS POST GL BATCH          | 28.30       |
| 401450 |     | 1/28/2009  | Priv Fire Billed   | JE       | 30868843 | KY CIS POST GL BATCH          | 58.28       |
| 401460 |     | 11/1/2008  | Priv Fire Unbilled | JE       | 30857264 | UNBILLED REVENUE              | 972.37      |
| 401460 |     | 11/30/2008 | Priv Fire Unbilled | JE       | 30860421 | UNBILLED REVENUE              | -961.82     |
| 401460 |     | 1/31/2009  | Priv Fire Unbilled | JE       | 30868912 | UNBILLED REVENUE              | -834.96     |
| 401510 |     | 11/3/2008  | Pub Auth Billed    | JE       | 30857719 | KY CIS POST GL BATCH          | -11,037.66  |
| 401510 |     | 11/4/2008  | Pub Auth Billed    | JE       | 30857925 | KY CIS POST GL BATCH          | -1,164.62   |
| 401510 |     | 11/5/2008  | Pub Auth Billed    | JE       | 30858265 | KY CIS POST GL BATCH          | -308,272.81 |
| 401510 |     | 11/6/2008  | Pub Auth Billed    | JE       | 30858368 | KY CIS POST GL BATCH          | -54,757.34  |
| 401510 |     | 11/7/2008  | Pub Auth Billed    | JE       | 30858601 | KY CIS POST GL BATCH          | -2,742.22   |
| 401510 |     | 11/10/2008 | Pub Auth Billed    | JE       | 30858734 | KY CIS POST GL BATCH          | -374.46     |
| 401510 |     | 11/11/2008 | Pub Auth Billed    | JE       | 30858842 | KY CIS POST GL BATCH          | -4,532.42   |
| 401510 |     | 11/12/2008 | Pub Auth Billed    | JE       | 30859038 | KY CIS POST GL BATCH          | -4,790.24   |
| 401510 |     | 11/13/2008 | Pub Auth Billed    | JE       | 30859105 | KY CIS POST GL BATCH          | -5,488.00   |
| 401510 |     | 11/14/2008 | Pub Auth Billed    | JE       | 30859171 | KY CIS POST GL BATCH          | -3,081.73   |
| 401510 |     | 11/17/2008 | Pub Auth Billed    | JE       | 30859472 | KY CIS POST GL BATCH          | -7,681.79   |
| 401510 |     | 11/18/2008 | Pub Auth Billed    | JE       | 30859535 | KY CIS POST GL BATCH          | -5,126.28   |
| 401510 |     | 11/19/2008 | Pub Auth Billed    | JE       | 30859826 | KY CIS POST GL BATCH          | -7,238.14   |
| 401510 |     | 11/20/2008 | Pub Auth Billed    | JE       | 30859938 | KY CIS POST GL BATCH          | -4,634.46   |

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| OBJECT | SUB | GL DATE    | DESCRIPTION               | DOC TYPE | DOC#     | EXPLANATION          | AMOUNT      |
|--------|-----|------------|---------------------------|----------|----------|----------------------|-------------|
| 401510 |     | 11/21/2008 | Pub Auth Billed           | JE       | 30860010 | KY CIS POST GL BATCH | -3,097.51   |
| 401510 |     | 11/24/2008 | Pub Auth Billed           | JE       | 30860253 | KY CIS POST GL BATCH | -8,560.14   |
| 401510 |     | 11/25/2008 | Pub Auth Billed           | JE       | 30860425 | KY CIS POST GL BATCH | 261.82      |
| 401510 |     | 12/1/2008  | Pub Auth Billed           | JE       | 30861142 | KY CIS POST GL BATCH | -8,050.22   |
| 401510 |     | 12/2/2008  | Pub Auth Billed           | JE       | 30861401 | KY CIS POST GL BATCH | -428.52     |
| 401510 |     | 12/3/2008  | Pub Auth Billed           | JE       | 30861690 | KY CIS POST GL BATCH | -130,976.11 |
| 401510 |     | 12/4/2008  | Pub Auth Billed           | JE       | 30862002 | KY CIS POST GL BATCH | -107,735.60 |
| 401510 |     | 12/5/2008  | Pub Auth Billed           | JE       | 30862047 | KY CIS POST GL BATCH | -33,253.17  |
| 401510 |     | 12/8/2008  | Pub Auth Billed           | JE       | 30862277 | KY CIS POST GL BATCH | -2,539.95   |
| 401510 |     | 12/9/2008  | Pub Auth Billed           | JE       | 30862358 | KY CIS POST GL BATCH | -404.19     |
| 401510 |     | 12/10/2008 | Pub Auth Billed           | JE       | 30862646 | KY CIS POST GL BATCH | -3,297.70   |
| 401510 |     | 12/11/2008 | Pub Auth Billed           | JE       | 30862700 | KY CIS POST GL BATCH | -390.51     |
| 401510 |     | 12/12/2008 | Pub Auth Billed           | JE       | 30862794 | KY CIS POST GL BATCH | -2,919.85   |
| 401510 |     | 12/15/2008 | Pub Auth Billed           | JE       | 30863252 | KY CIS POST GL BATCH | -5,633.87   |
| 401510 |     | 12/16/2008 | Pub Auth Billed           | JE       | 30863348 | KY CIS POST GL BATCH | -2,480.54   |
| 401510 |     | 12/17/2008 | Pub Auth Billed           | JE       | 30863662 | KY CIS POST GL BATCH | -7,601.90   |
| 401510 |     | 12/18/2008 | Pub Auth Billed           | JE       | 30863750 | KY CIS POST GL BATCH | -4,138.13   |
| 401510 |     | 12/19/2008 | Pub Auth Billed           | JE       | 30863867 | KY CIS POST GL BATCH | -1,263.63   |
| 401510 |     | 12/22/2008 | Pub Auth Billed           | JE       | 30864155 | KY CIS POST GL BATCH | -6,417.06   |
| 401510 |     | 12/23/2008 | Pub Auth Billed           | JE       | 30864312 | KY CIS POST GL BATCH | -4,616.86   |
| 401510 |     | 12/24/2008 | Pub Auth Billed           | JE       | 30864502 | KY CIS POST GL BATCH | -4,098.77   |
| 401510 |     | 12/26/2008 | Pub Auth Billed           | JE       | 30864503 | KY CIS POST GL BATCH | -904.71     |
| 401510 |     | 12/29/2008 | Pub Auth Billed           | JE       | 30864814 | KY CIS POST GL BATCH | -7,901.25   |
| 401510 |     | 12/30/2008 | Pub Auth Billed           | JE       | 30864937 | KY CIS POST GL BATCH | -717.44     |
| 401510 |     | 1/2/2009   | Pub Auth Billed           | JE       | 30865418 | KY CIS POST GL BATCH | -7,134.14   |
| 401510 |     | 1/5/2009   | Pub Auth Billed           | JE       | 30865840 | KY CIS POST GL BATCH | -424.53     |
| 401510 |     | 1/6/2009   | Pub Auth Billed           | JE       | 30866124 | KY CIS POST GL BATCH | -127,209.47 |
| 401510 |     | 1/7/2009   | Pub Auth Billed           | JE       | 30866623 | KY CIS POST GL BATCH | -126,392.70 |
| 401510 |     | 1/8/2009   | Pub Auth Billed           | JE       | 30866838 | KY CIS POST GL BATCH | -31,949.67  |
| 401510 |     | 1/9/2009   | Pub Auth Billed           | JE       | 30866917 | KY CIS POST GL BATCH | -3,212.32   |
| 401510 |     | 1/12/2009  | Pub Auth Billed           | JE       | 30867055 | KY CIS POST GL BATCH | -344.40     |
| 401510 |     | 1/13/2009  | Pub Auth Billed           | JE       | 30867409 | KY CIS POST GL BATCH | 58,480.78   |
| 401510 |     | 1/14/2009  | Pub Auth Billed           | JE       | 30867410 | KY CIS POST GL BATCH | -54,338.92  |
| 401510 |     | 1/15/2009  | Pub Auth Billed           | JE       | 30867501 | KY CIS POST GL BATCH | -2,764.09   |
| 401510 |     | 1/16/2009  | Pub Auth Billed           | JE       | 30867562 | KY CIS POST GL BATCH | -5,246.47   |
| 401510 |     | 1/19/2009  | Pub Auth Billed           | JE       | 30867842 | KY CIS POST GL BATCH | -2,630.21   |
| 401510 |     | 1/20/2009  | Pub Auth Billed           | JE       | 30867903 | KY CIS POST GL BATCH | -8,806.95   |
| 401510 |     | 1/21/2009  | Pub Auth Billed           | JE       | 30868162 | KY CIS POST GL BATCH | -6,145.81   |
| 401510 |     | 1/22/2009  | Pub Auth Billed           | JE       | 30868264 | KY CIS POST GL BATCH | -1,285.06   |
| 401510 |     | 1/23/2009  | Pub Auth Billed           | JE       | 30868349 | KY CIS POST GL BATCH | -6,092.25   |
| 401510 |     | 1/26/2009  | Pub Auth Billed           | JE       | 30868599 | KY CIS POST GL BATCH | -5,460.39   |
| 401510 |     | 1/27/2009  | Pub Auth Billed           | JE       | 30868680 | KY CIS POST GL BATCH | -3,089.54   |
| 401510 |     | 1/28/2009  | Pub Auth Billed           | JE       | 30868843 | KY CIS POST GL BATCH | -1,525.36   |
| 401510 |     | 1/29/2009  | Pub Auth Billed           | JE       | 30868910 | KY CIS POST GL BATCH | -498.35     |
| 401520 |     | 11/1/2008  | Pub Auth Unbilled         | JE       | 30857264 | UNBILLED REVENUE     | 312,021.24  |
| 401520 |     | 11/30/2008 | Pub Auth Unbilled         | JE       | 30860421 | UNBILLED REVENUE     | -242,250.72 |
| 401520 |     | 12/31/2008 | Pub Auth Unbilled         | JE       | 30864994 | UNBILLED REVENUE     | -312,348.48 |
| 401520 |     | 1/31/2009  | Pub Auth Unbilled         | JE       | 30868912 | UNBILLED REVENUE     | -176,056.41 |
| 401610 |     | 11/5/2008  | SFR Billed                | JE       | 30858265 | KY CIS POST GL BATCH | -46,485.88  |
| 401610 |     | 11/6/2008  | SFR Billed                | JE       | 30858368 | KY CIS POST GL BATCH | -127,357.32 |
| 401610 |     | 11/19/2008 | SFR Billed                | JE       | 30859826 | KY CIS POST GL BATCH | -61.91      |
| 401610 |     | 12/3/2008  | SFR Billed                | JE       | 30861690 | KY CIS POST GL BATCH | -7,805.11   |
| 401610 |     | 12/4/2008  | SFR Billed                | JE       | 30862002 | KY CIS POST GL BATCH | -28,409.15  |
| 401610 |     | 12/5/2008  | SFR Billed                | JE       | 30862047 | KY CIS POST GL BATCH | -57,011.61  |
| 401610 |     | 12/19/2008 | SFR Billed                | JE       | 30863867 | KY CIS POST GL BATCH | -65.94      |
| 401610 |     | 1/6/2009   | SFR Billed                | JE       | 30866124 | KY CIS POST GL BATCH | -8,930.30   |
| 401610 |     | 1/7/2009   | SFR Billed                | JE       | 30866623 | KY CIS POST GL BATCH | -33,054.83  |
| 401610 |     | 1/8/2009   | SFR Billed                | JE       | 30866838 | KY CIS POST GL BATCH | -65,723.26  |
| 401610 |     | 1/22/2009  | SFR Billed                | JE       | 30868264 | KY CIS POST GL BATCH | -65.94      |
| 401620 |     | 11/1/2008  | Sales for Resale Unbilled | JE       | 30857264 | UNBILLED REVENUE     | 104,036.14  |
| 401620 |     | 11/30/2008 | Sales for Resale Unbilled | JE       | 30860421 | UNBILLED REVENUE     | -80,280.71  |
| 401620 |     | 12/31/2008 | Sales for Resale Unbilled | JE       | 30864994 | UNBILLED REVENUE     | -80,455.34  |
| 401620 |     | 1/31/2009  | Sales for Resale Unbilled | JE       | 30868912 | UNBILLED REVENUE     | -47,345.14  |
| 401710 |     | 11/3/2008  | Misc Sales Billed         | JE       | 30857719 | KY CIS POST GL BATCH | -1,641.00   |
| 401710 |     | 11/4/2008  | Misc Sales Billed         | JE       | 30857925 | KY CIS POST GL BATCH | -769.80     |
| 401710 |     | 11/5/2008  | Misc Sales Billed         | JE       | 30858265 | KY CIS POST GL BATCH | -574.97     |

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| OBJECT | SUB | GL DATE    | DESCRIPTION        | DOC TYPE | DOC#     | EXPLANATION          | AMOUNT     |
|--------|-----|------------|--------------------|----------|----------|----------------------|------------|
| 401710 |     | 11/7/2008  | Misc Sales Billed  | JE       | 30858601 | KY CIS POST GL BATCH | -4,254.95  |
| 401710 |     | 11/10/2008 | Misc Sales Billed  | JE       | 30858734 | KY CIS POST GL BATCH | -1,919.23  |
| 401710 |     | 11/14/2008 | Misc Sales Billed  | JE       | 30859171 | KY CIS POST GL BATCH | -6.51      |
| 401710 |     | 11/21/2008 | Misc Sales Billed  | JE       | 30860010 | KY CIS POST GL BATCH | -7.63      |
| 401710 |     | 11/25/2008 | Misc Sales Billed  | JE       | 30860425 | KY CIS POST GL BATCH | -7.56      |
| 401710 |     | 12/3/2008  | Misc Sales Billed  | JE       | 30861690 | KY CIS POST GL BATCH | 0.00       |
| 401710 |     | 12/4/2008  | Misc Sales Billed  | JE       | 30862002 | KY CIS POST GL BATCH | -54.61     |
| 401710 |     | 12/8/2008  | Misc Sales Billed  | JE       | 30862277 | KY CIS POST GL BATCH | -1,572.09  |
| 401710 |     | 1/27/2009  | Misc Sales Billed  | JE       | 30868680 | KY CIS POST GL BATCH | -15.32     |
| 401710 |     | 1/29/2009  | Misc Sales Billed  | JE       | 30868910 | KY CIS POST GL BATCH | -151.24    |
| 402110 |     | 11/3/2008  | Dom WW Serv Billed | JE       | 30857719 | KY CIS POST GL BATCH | -17.27     |
| 402110 |     | 11/4/2008  | Dom WW Serv Billed | JE       | 30857925 | KY CIS POST GL BATCH | -17.27     |
| 402110 |     | 11/7/2008  | Dom WW Serv Billed | JE       | 30858601 | KY CIS POST GL BATCH | -57.41     |
| 402110 |     | 11/10/2008 | Dom WW Serv Billed | JE       | 30858734 | KY CIS POST GL BATCH | -12.82     |
| 402110 |     | 11/11/2008 | Dom WW Serv Billed | JE       | 30858842 | KY CIS POST GL BATCH | -47.35     |
| 402110 |     | 11/12/2008 | Dom WW Serv Billed | JE       | 30859038 | KY CIS POST GL BATCH | -3.45      |
| 402110 |     | 11/13/2008 | Dom WW Serv Billed | JE       | 30859105 | KY CIS POST GL BATCH | 6.31       |
| 402110 |     | 11/14/2008 | Dom WW Serv Billed | JE       | 30859171 | KY CIS POST GL BATCH | -189.53    |
| 402110 |     | 11/17/2008 | Dom WW Serv Billed | JE       | 30859472 | KY CIS POST GL BATCH | -5.18      |
| 402110 |     | 11/18/2008 | Dom WW Serv Billed | JE       | 30859535 | KY CIS POST GL BATCH | -20.75     |
| 402110 |     | 11/19/2008 | Dom WW Serv Billed | JE       | 30859826 | KY CIS POST GL BATCH | -1,634.41  |
| 402110 |     | 11/20/2008 | Dom WW Serv Billed | JE       | 30859938 | KY CIS POST GL BATCH | -64.07     |
| 402110 |     | 11/21/2008 | Dom WW Serv Billed | JE       | 30860010 | KY CIS POST GL BATCH | 6.65       |
| 402110 |     | 12/1/2008  | Dom WW Serv Billed | JE       | 30861142 | KY CIS POST GL BATCH | -11.51     |
| 402110 |     | 12/5/2008  | Dom WW Serv Billed | JE       | 30862047 | KY CIS POST GL BATCH | -13,112.42 |
| 402110 |     | 12/10/2008 | Dom WW Serv Billed | JE       | 30862646 | KY CIS POST GL BATCH | -5.70      |
| 402110 |     | 12/11/2008 | Dom WW Serv Billed | JE       | 30862700 | KY CIS POST GL BATCH | -29.36     |
| 402110 |     | 12/12/2008 | Dom WW Serv Billed | JE       | 30862794 | KY CIS POST GL BATCH | -144.84    |
| 402110 |     | 12/16/2008 | Dom WW Serv Billed | JE       | 30863348 | KY CIS POST GL BATCH | -16.36     |
| 402110 |     | 12/18/2008 | Dom WW Serv Billed | JE       | 30863750 | KY CIS POST GL BATCH | -48.93     |
| 402110 |     | 12/19/2008 | Dom WW Serv Billed | JE       | 30863867 | KY CIS POST GL BATCH | -1,680.75  |
| 402110 |     | 12/22/2008 | Dom WW Serv Billed | JE       | 30864155 | KY CIS POST GL BATCH | -41.50     |
| 402110 |     | 12/23/2008 | Dom WW Serv Billed | JE       | 30864312 | KY CIS POST GL BATCH | 99.18      |
| 402110 |     | 12/24/2008 | Dom WW Serv Billed | JE       | 30864502 | KY CIS POST GL BATCH | -39.86     |
| 402110 |     | 1/5/2009   | Dom WW Serv Billed | JE       | 30865840 | KY CIS POST GL BATCH | -135.11    |
| 402110 |     | 1/7/2009   | Dom WW Serv Billed | JE       | 30866623 | KY CIS POST GL BATCH | -14,436.40 |
| 402110 |     | 1/9/2009   | Dom WW Serv Billed | JE       | 30866917 | KY CIS POST GL BATCH | -20.10     |
| 402110 |     | 1/13/2009  | Dom WW Serv Billed | JE       | 30867409 | KY CIS POST GL BATCH | -109.88    |
| 402110 |     | 1/14/2009  | Dom WW Serv Billed | JE       | 30867410 | KY CIS POST GL BATCH | 77.87      |
| 402110 |     | 1/15/2009  | Dom WW Serv Billed | JE       | 30867501 | KY CIS POST GL BATCH | -166.46    |
| 402110 |     | 1/19/2009  | Dom WW Serv Billed | JE       | 30867842 | KY CIS POST GL BATCH | 40.31      |
| 402110 |     | 1/20/2009  | Dom WW Serv Billed | JE       | 30867903 | KY CIS POST GL BATCH | -41.50     |
| 402110 |     | 1/21/2009  | Dom WW Serv Billed | JE       | 30868162 | KY CIS POST GL BATCH | -54.81     |
| 402110 |     | 1/22/2009  | Dom WW Serv Billed | JE       | 30868264 | KY CIS POST GL BATCH | -1,605.36  |
| 402110 |     | 1/23/2009  | Dom WW Serv Billed | JE       | 30868349 | KY CIS POST GL BATCH | -20.75     |
| 402110 |     | 1/26/2009  | Dom WW Serv Billed | JE       | 30868599 | KY CIS POST GL BATCH | -12.09     |
| 402110 |     | 1/29/2009  | Dom WW Serv Billed | JE       | 30868910 | KY CIS POST GL BATCH | -41.50     |
| 402210 |     | 11/5/2008  | Com WW Serv Billed | JE       | 30858265 | KY CIS POST GL BATCH | -482.93    |
| 402210 |     | 11/7/2008  | Com WW Serv Billed | JE       | 30858601 | KY CIS POST GL BATCH | -3,067.97  |
| 402210 |     | 11/11/2008 | Com WW Serv Billed | JE       | 30858842 | KY CIS POST GL BATCH | -189.84    |
| 402210 |     | 11/13/2008 | Com WW Serv Billed | JE       | 30859105 | KY CIS POST GL BATCH | -1,977.61  |
| 402210 |     | 11/14/2008 | Com WW Serv Billed | JE       | 30859171 | KY CIS POST GL BATCH | -137.49    |
| 402210 |     | 11/17/2008 | Com WW Serv Billed | JE       | 30859472 | KY CIS POST GL BATCH | -6.36      |
| 402210 |     | 11/19/2008 | Com WW Serv Billed | JE       | 30859826 | KY CIS POST GL BATCH | -346.24    |
| 402210 |     | 11/20/2008 | Com WW Serv Billed | JE       | 30859938 | KY CIS POST GL BATCH | -44.09     |
| 402210 |     | 11/25/2008 | Com WW Serv Billed | JE       | 30860425 | KY CIS POST GL BATCH | -677.43    |
| 402210 |     | 12/5/2008  | Com WW Serv Billed | JE       | 30862047 | KY CIS POST GL BATCH | -2,453.76  |
| 402210 |     | 12/11/2008 | Com WW Serv Billed | JE       | 30862700 | KY CIS POST GL BATCH | -1,265.64  |
| 402210 |     | 12/12/2008 | Com WW Serv Billed | JE       | 30862794 | KY CIS POST GL BATCH | -17.27     |
| 402210 |     | 12/18/2008 | Com WW Serv Billed | JE       | 30863750 | KY CIS POST GL BATCH | -3,265.76  |
| 402210 |     | 12/19/2008 | Com WW Serv Billed | JE       | 30863867 | KY CIS POST GL BATCH | -348.83    |
| 402210 |     | 12/22/2008 | Com WW Serv Billed | JE       | 30864155 | KY CIS POST GL BATCH | 542.38     |
| 402210 |     | 12/23/2008 | Com WW Serv Billed | JE       | 30864312 | KY CIS POST GL BATCH | -1,366.41  |
| 402210 |     | 1/2/2009   | Com WW Serv Billed | JE       | 30865418 | KY CIS POST GL BATCH | -17.27     |
| 402210 |     | 1/7/2009   | Com WW Serv Billed | JE       | 30866623 | KY CIS POST GL BATCH | -2,857.73  |
| 402210 |     | 1/8/2009   | Com WW Serv Billed | JE       | 30866838 | KY CIS POST GL BATCH | -17.27     |

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| OBJECT | SUB | GL DATE    | DESCRIPTION                  | DOC TYPE | DOC#     | EXPLANATION                      | AMOUNT     |
|--------|-----|------------|------------------------------|----------|----------|----------------------------------|------------|
| 402210 |     | 1/13/2009  | Com WW Serv Billed           | JE       | 30867409 | KY CIS POST GL BATCH             | -198.87    |
| 402210 |     | 1/14/2009  | Com WW Serv Billed           | JE       | 30867410 | KY CIS POST GL BATCH             | -1,195.47  |
| 402210 |     | 1/15/2009  | Com WW Serv Billed           | JE       | 30867501 | KY CIS POST GL BATCH             | -17.27     |
| 402210 |     | 1/21/2009  | Com WW Serv Billed           | JE       | 30868162 | KY CIS POST GL BATCH             | -4,945.20  |
| 402210 |     | 1/22/2009  | Com WW Serv Billed           | JE       | 30868264 | KY CIS POST GL BATCH             | -360.50    |
| 402210 |     | 1/27/2009  | Com WW Serv Billed           | JE       | 30868680 | KY CIS POST GL BATCH             | -669.10    |
| 402310 |     | 11/19/2008 | Ind WW Serv Billed           | JE       | 30859826 | KY CIS POST GL BATCH             | -75.21     |
| 402310 |     | 12/19/2008 | Ind WW Serv Billed           | JE       | 30863867 | KY CIS POST GL BATCH             | -118.01    |
| 402310 |     | 11/4/2008  | Ind WW Serv Billed           | RI       | 10118057 | Actarus                          | -500.00    |
| 402310 |     | 12/4/2008  | Ind WW Serv Billed           | RI       | 10119496 | Actarus                          | -500.00    |
| 402310 |     | 1/22/2009  | Ind WW Serv Billed           | JE       | 30868264 | KY CIS POST GL BATCH             | -73.92     |
| 403102 |     | 11/30/2008 | Oth Rev-Rents Water Property | JE       | 1203     | 11/08 Rent phone & indirect cost | -1,193.00  |
| 403102 |     | 12/12/2008 | Oth Rev-Rents Water Property | RI       | 10119756 | T-Mobile USA Inc                 | -2,665.62  |
| 403102 |     | 12/3/2008  | Oth Rev-Rents Water Property | RR       | 10103489 | Sprint Nextel                    | 2,000.00   |
| 403102 |     | 11/1/2008  | Oth Rev-Rents Water Property | RR       | 10117019 | Cingular Wireless - El Paso      | -2,546.99  |
| 403102 |     | 11/1/2008  | Oth Rev-Rents Water Property | RR       | 10117143 | Sprint Nextel                    | -2,000.00  |
| 403102 |     | 12/1/2008  | Oth Rev-Rents Water Property | RR       | 10118747 | Cingular Wireless - El Paso      | -2,546.99  |
| 403102 |     | 12/1/2008  | Oth Rev-Rents Water Property | RR       | 10118870 | Sprint Nextel                    | -2,000.00  |
| 403102 |     | 1/31/2009  | Oth Rev-Rents Water Property | JE       | 1203     | 1/09 Rent phone & indirect cost  | -1,193.00  |
| 403102 |     | 1/12/2009  | Oth Rev-Rents Water Property | RI       | 10121011 | T Mobile                         | -2,665.62  |
| 403102 |     | 11/1/2009  | Oth Rev-Rents Water Property | RR       | 10119974 | Cingular Wireless - El Paso      | -2,546.99  |
| 403102 |     | 1/1/2009   | Oth Rev-Rents Water Property | RR       | 10120096 | Sprint Nextel                    | -2,000.00  |
| 403103 |     | 11/1/2008  | Oth Rev-Collect for Others   | JE       | 50       | Sewer & Landfill Accrual 10 08   | 64,618.96  |
| 403103 |     | 11/7/2008  | Oth Rev-Collect for Others   | PS       | 42065602 | Treehaven II LLC                 | -286.46    |
| 403103 |     | 11/7/2008  | Oth Rev-Collect for Others   | PS       | 42065603 | Verna Hills Neighborhood Assoc   | -226.56    |
| 403103 |     | 12/3/2008  | Oth Rev-Collect for Others   | PS       | 42085387 | Verna Hills Neighborhood Assoc   | -200.00    |
| 403103 |     | 12/3/2008  | Oth Rev-Collect for Others   | PS       | 42085714 | Treehaven II LLC                 | -303.38    |
| 403103 |     | 11/12/2008 | Oth Rev-Collect for Others   | RI       | 10118444 | Lexington-Fayette Div Of Rev P   | -93,358.55 |
| 403103 |     | 11/12/2008 | Oth Rev-Collect for Others   | RI       | 10118445 | Sadieville City of - REMIT       | -197.50    |
| 403103 |     | 12/10/2008 | Oth Rev-Collect for Others   | RI       | 10119730 | Sadieville City of - REMIT       | -192.76    |
| 403103 |     | 12/10/2008 | Oth Rev-Collect for Others   | RI       | 10119731 | Lexington-Fayette Div Of Rev P   | -97,421.15 |
| 403103 |     | 1/1/2009   | Oth Rev-Collect for Others   | JE       | 50       | Accrue Sewer & Landfil Revenue   | 70,819.53  |
| 403103 |     | 1/31/2009  | Oth Rev-Collect for Others   | JE       | 30869057 | To reclass O&M Credit Refund     | 53.00      |
| 403103 |     | 1/7/2009   | Oth Rev-Collect for Others   | PS       | 42116138 | Treehaven II LLC                 | -238.35    |
| 403103 |     | 1/7/2009   | Oth Rev-Collect for Others   | PS       | 42116139 | Verna Hills Neighborhood Assoc   | -200.00    |
| 403103 |     | 1/13/2009  | Oth Rev-Collect for Others   | RI       | 10121074 | Sadieville City of - REMIT       | -192.76    |
| 403103 |     | 1/13/2009  | Oth Rev-Collect for Others   | RI       | 10121075 | Lexington-Fayette Div Of Rev P   | -87,533.22 |
| 403104 |     | 11/3/2008  | Oth Rev-NSF Check Charge     | JE       | 30857719 | KY CIS POST GL BATCH             | -372.00    |
| 403104 |     | 11/5/2008  | Oth Rev-NSF Check Charge     | JE       | 30858265 | KY CIS POST GL BATCH             | -180.00    |
| 403104 |     | 11/6/2008  | Oth Rev-NSF Check Charge     | JE       | 30858368 | KY CIS POST GL BATCH             | -108.00    |
| 403104 |     | 11/7/2008  | Oth Rev-NSF Check Charge     | JE       | 30858601 | KY CIS POST GL BATCH             | -48.00     |
| 403104 |     | 11/10/2008 | Oth Rev-NSF Check Charge     | JE       | 30858734 | KY CIS POST GL BATCH             | -108.00    |
| 403104 |     | 11/11/2008 | Oth Rev-NSF Check Charge     | JE       | 30858842 | KY CIS POST GL BATCH             | -36.00     |
| 403104 |     | 11/12/2008 | Oth Rev-NSF Check Charge     | JE       | 30859038 | KY CIS POST GL BATCH             | -108.00    |
| 403104 |     | 11/13/2008 | Oth Rev-NSF Check Charge     | JE       | 30859105 | KY CIS POST GL BATCH             | -48.00     |
| 403104 |     | 11/14/2008 | Oth Rev-NSF Check Charge     | JE       | 30859171 | KY CIS POST GL BATCH             | -180.00    |
| 403104 |     | 11/17/2008 | Oth Rev-NSF Check Charge     | JE       | 30859472 | KY CIS POST GL BATCH             | -72.00     |
| 403104 |     | 11/18/2008 | Oth Rev-NSF Check Charge     | JE       | 30859535 | KY CIS POST GL BATCH             | -60.00     |
| 403104 |     | 11/19/2008 | Oth Rev-NSF Check Charge     | JE       | 30859826 | KY CIS POST GL BATCH             | -156.00    |
| 403104 |     | 11/20/2008 | Oth Rev-NSF Check Charge     | JE       | 30859938 | KY CIS POST GL BATCH             | -84.00     |
| 403104 |     | 11/21/2008 | Oth Rev-NSF Check Charge     | JE       | 30860010 | KY CIS POST GL BATCH             | -276.00    |
| 403104 |     | 11/24/2008 | Oth Rev-NSF Check Charge     | JE       | 30860253 | KY CIS POST GL BATCH             | -48.00     |
| 403104 |     | 11/25/2008 | Oth Rev-NSF Check Charge     | JE       | 30860425 | KY CIS POST GL BATCH             | -72.00     |
| 403104 |     | 12/1/2008  | Oth Rev-NSF Check Charge     | JE       | 30861142 | KY CIS POST GL BATCH             | -180.00    |
| 403104 |     | 12/2/2008  | Oth Rev-NSF Check Charge     | JE       | 30861401 | KY CIS POST GL BATCH             | -324.00    |
| 403104 |     | 12/3/2008  | Oth Rev-NSF Check Charge     | JE       | 30861690 | KY CIS POST GL BATCH             | -36.00     |
| 403104 |     | 12/4/2008  | Oth Rev-NSF Check Charge     | JE       | 30862002 | KY CIS POST GL BATCH             | -84.00     |
| 403104 |     | 12/5/2008  | Oth Rev-NSF Check Charge     | JE       | 30862047 | KY CIS POST GL BATCH             | -96.00     |
| 403104 |     | 12/8/2008  | Oth Rev-NSF Check Charge     | JE       | 30862277 | KY CIS POST GL BATCH             | -96.00     |
| 403104 |     | 12/9/2008  | Oth Rev-NSF Check Charge     | JE       | 30862358 | KY CIS POST GL BATCH             | -72.00     |
| 403104 |     | 12/10/2008 | Oth Rev-NSF Check Charge     | JE       | 30862646 | KY CIS POST GL BATCH             | -132.00    |
| 403104 |     | 12/11/2008 | Oth Rev-NSF Check Charge     | JE       | 30862700 | KY CIS POST GL BATCH             | -36.00     |
| 403104 |     | 12/12/2008 | Oth Rev-NSF Check Charge     | JE       | 30862794 | KY CIS POST GL BATCH             | -204.00    |
| 403104 |     | 12/15/2008 | Oth Rev-NSF Check Charge     | JE       | 30863252 | KY CIS POST GL BATCH             | -24.00     |
| 403104 |     | 12/16/2008 | Oth Rev-NSF Check Charge     | JE       | 30863348 | KY CIS POST GL BATCH             | -24.00     |
| 403104 |     | 12/17/2008 | Oth Rev-NSF Check Charge     | JE       | 30863662 | KY CIS POST GL BATCH             | -204.00    |

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| OBJECT | SUB | GL DATE    | DESCRIPTION                    | DOC TYPE | DOC#     | EXPLANATION          | AMOUNT    |
|--------|-----|------------|--------------------------------|----------|----------|----------------------|-----------|
| 403104 |     | 12/18/2008 | Oth Rev-NSF Check Charge       | JE       | 30863750 | KY CIS POST GL BATCH | -120.00   |
| 403104 |     | 12/19/2008 | Oth Rev-NSF Check Charge       | JE       | 30863867 | KY CIS POST GL BATCH | -72.00    |
| 403104 |     | 12/22/2008 | Oth Rev-NSF Check Charge       | JE       | 30864155 | KY CIS POST GL BATCH | -108.00   |
| 403104 |     | 12/23/2008 | Oth Rev-NSF Check Charge       | JE       | 30864312 | KY CIS POST GL BATCH | -132.00   |
| 403104 |     | 12/24/2008 | Oth Rev-NSF Check Charge       | JE       | 30864502 | KY CIS POST GL BATCH | -84.00    |
| 403104 |     | 12/26/2008 | Oth Rev-NSF Check Charge       | JE       | 30864503 | KY CIS POST GL BATCH | -144.00   |
| 403104 |     | 12/29/2008 | Oth Rev-NSF Check Charge       | JE       | 30864814 | KY CIS POST GL BATCH | -84.00    |
| 403104 |     | 12/30/2008 | Oth Rev-NSF Check Charge       | JE       | 30864937 | KY CIS POST GL BATCH | -36.00    |
| 403104 |     | 1/2/2009   | Oth Rev-NSF Check Charge       | JE       | 30865418 | KY CIS POST GL BATCH | -192.00   |
| 403104 |     | 1/5/2009   | Oth Rev-NSF Check Charge       | JE       | 30865840 | KY CIS POST GL BATCH | -24.00    |
| 403104 |     | 1/6/2009   | Oth Rev-NSF Check Charge       | JE       | 30866124 | KY CIS POST GL BATCH | -72.00    |
| 403104 |     | 1/7/2009   | Oth Rev-NSF Check Charge       | JE       | 30866623 | KY CIS POST GL BATCH | -168.00   |
| 403104 |     | 1/8/2009   | Oth Rev-NSF Check Charge       | JE       | 30866838 | KY CIS POST GL BATCH | -168.00   |
| 403104 |     | 1/12/2009  | Oth Rev-NSF Check Charge       | JE       | 30867055 | KY CIS POST GL BATCH | -216.00   |
| 403104 |     | 1/13/2009  | Oth Rev-NSF Check Charge       | JE       | 30867409 | KY CIS POST GL BATCH | -96.00    |
| 403104 |     | 1/14/2009  | Oth Rev-NSF Check Charge       | JE       | 30867410 | KY CIS POST GL BATCH | -156.00   |
| 403104 |     | 1/15/2009  | Oth Rev-NSF Check Charge       | JE       | 30867501 | KY CIS POST GL BATCH | -36.00    |
| 403104 |     | 1/16/2009  | Oth Rev-NSF Check Charge       | JE       | 30867562 | KY CIS POST GL BATCH | -36.00    |
| 403104 |     | 1/19/2009  | Oth Rev-NSF Check Charge       | JE       | 30867842 | KY CIS POST GL BATCH | -144.00   |
| 403104 |     | 1/20/2009  | Oth Rev-NSF Check Charge       | JE       | 30867903 | KY CIS POST GL BATCH | -24.00    |
| 403104 |     | 1/21/2009  | Oth Rev-NSF Check Charge       | JE       | 30868162 | KY CIS POST GL BATCH | -96.00    |
| 403104 |     | 1/22/2009  | Oth Rev-NSF Check Charge       | JE       | 30868264 | KY CIS POST GL BATCH | -96.00    |
| 403104 |     | 1/23/2009  | Oth Rev-NSF Check Charge       | JE       | 30868349 | KY CIS POST GL BATCH | -84.00    |
| 403104 |     | 1/26/2009  | Oth Rev-NSF Check Charge       | JE       | 30868599 | KY CIS POST GL BATCH | -228.00   |
| 403104 |     | 1/27/2009  | Oth Rev-NSF Check Charge       | JE       | 30868680 | KY CIS POST GL BATCH | -72.00    |
| 403104 |     | 1/28/2009  | Oth Rev-NSF Check Charge       | JE       | 30868843 | KY CIS POST GL BATCH | -120.00   |
| 403104 |     | 1/29/2009  | Oth Rev-NSF Check Charge       | JE       | 30868910 | KY CIS POST GL BATCH | -60.00    |
| 403105 |     | 11/3/2008  | Oth Rev-Appl/Initiate Serv Fee | JE       | 30857719 | KY CIS POST GL BATCH | -3,796.00 |
| 403105 |     | 11/4/2008  | Oth Rev-Appl/Initiate Serv Fee | JE       | 30857925 | KY CIS POST GL BATCH | -2,600.00 |
| 403105 |     | 11/5/2008  | Oth Rev-Appl/Initiate Serv Fee | JE       | 30858265 | KY CIS POST GL BATCH | -5,122.00 |
| 403105 |     | 11/6/2008  | Oth Rev-Appl/Initiate Serv Fee | JE       | 30858368 | KY CIS POST GL BATCH | -1,248.00 |
| 403105 |     | 11/7/2008  | Oth Rev-Appl/Initiate Serv Fee | JE       | 30858601 | KY CIS POST GL BATCH | -2,652.00 |
| 403105 |     | 11/10/2008 | Oth Rev-Appl/Initiate Serv Fee | JE       | 30858734 | KY CIS POST GL BATCH | -1,716.00 |
| 403105 |     | 11/11/2008 | Oth Rev-Appl/Initiate Serv Fee | JE       | 30858842 | KY CIS POST GL BATCH | -2,132.00 |
| 403105 |     | 11/12/2008 | Oth Rev-Appl/Initiate Serv Fee | JE       | 30859038 | KY CIS POST GL BATCH | -4,524.00 |
| 403105 |     | 11/13/2008 | Oth Rev-Appl/Initiate Serv Fee | JE       | 30859105 | KY CIS POST GL BATCH | -2,756.00 |
| 403105 |     | 11/14/2008 | Oth Rev-Appl/Initiate Serv Fee | JE       | 30859171 | KY CIS POST GL BATCH | -1,196.00 |
| 403105 |     | 11/17/2008 | Oth Rev-Appl/Initiate Serv Fee | JE       | 30859472 | KY CIS POST GL BATCH | -806.00   |
| 403105 |     | 11/18/2008 | Oth Rev-Appl/Initiate Serv Fee | JE       | 30859535 | KY CIS POST GL BATCH | -1,820.00 |
| 403105 |     | 11/19/2008 | Oth Rev-Appl/Initiate Serv Fee | JE       | 30859826 | KY CIS POST GL BATCH | -6,396.00 |
| 403105 |     | 11/20/2008 | Oth Rev-Appl/Initiate Serv Fee | JE       | 30859938 | KY CIS POST GL BATCH | -1,274.00 |
| 403105 |     | 11/21/2008 | Oth Rev-Appl/Initiate Serv Fee | JE       | 30860010 | KY CIS POST GL BATCH | -1,560.00 |
| 403105 |     | 11/24/2008 | Oth Rev-Appl/Initiate Serv Fee | JE       | 30860253 | KY CIS POST GL BATCH | -1,066.00 |
| 403105 |     | 11/25/2008 | Oth Rev-Appl/Initiate Serv Fee | JE       | 30860425 | KY CIS POST GL BATCH | -2,418.00 |
| 403105 |     | 12/1/2008  | Oth Rev-Appl/Initiate Serv Fee | JE       | 30861142 | KY CIS POST GL BATCH | -2,236.00 |
| 403105 |     | 12/2/2008  | Oth Rev-Appl/Initiate Serv Fee | JE       | 30861401 | KY CIS POST GL BATCH | -1,768.00 |
| 403105 |     | 12/3/2008  | Oth Rev-Appl/Initiate Serv Fee | JE       | 30861690 | KY CIS POST GL BATCH | -990.00   |
| 403105 |     | 12/4/2008  | Oth Rev-Appl/Initiate Serv Fee | JE       | 30862002 | KY CIS POST GL BATCH | -1,690.00 |
| 403105 |     | 12/5/2008  | Oth Rev-Appl/Initiate Serv Fee | JE       | 30862047 | KY CIS POST GL BATCH | -1,198.00 |
| 403105 |     | 12/8/2008  | Oth Rev-Appl/Initiate Serv Fee | JE       | 30862277 | KY CIS POST GL BATCH | -2,314.00 |
| 403105 |     | 12/9/2008  | Oth Rev-Appl/Initiate Serv Fee | JE       | 30862358 | KY CIS POST GL BATCH | -1,378.00 |
| 403105 |     | 12/10/2008 | Oth Rev-Appl/Initiate Serv Fee | JE       | 30862646 | KY CIS POST GL BATCH | -1,404.00 |
| 403105 |     | 12/11/2008 | Oth Rev-Appl/Initiate Serv Fee | JE       | 30862700 | KY CIS POST GL BATCH | -2,340.00 |
| 403105 |     | 12/12/2008 | Oth Rev-Appl/Initiate Serv Fee | JE       | 30862794 | KY CIS POST GL BATCH | -1,338.00 |
| 403105 |     | 12/15/2008 | Oth Rev-Appl/Initiate Serv Fee | JE       | 30863252 | KY CIS POST GL BATCH | -2,548.00 |
| 403105 |     | 12/16/2008 | Oth Rev-Appl/Initiate Serv Fee | JE       | 30863348 | KY CIS POST GL BATCH | -884.00   |
| 403105 |     | 12/17/2008 | Oth Rev-Appl/Initiate Serv Fee | JE       | 30863662 | KY CIS POST GL BATCH | -598.00   |
| 403105 |     | 12/18/2008 | Oth Rev-Appl/Initiate Serv Fee | JE       | 30863750 | KY CIS POST GL BATCH | -1,950.00 |
| 403105 |     | 12/19/2008 | Oth Rev-Appl/Initiate Serv Fee | JE       | 30863867 | KY CIS POST GL BATCH | -910.00   |
| 403105 |     | 12/22/2008 | Oth Rev-Appl/Initiate Serv Fee | JE       | 30864155 | KY CIS POST GL BATCH | -4,576.00 |
| 403105 |     | 12/23/2008 | Oth Rev-Appl/Initiate Serv Fee | JE       | 30864312 | KY CIS POST GL BATCH | -780.00   |
| 403105 |     | 12/24/2008 | Oth Rev-Appl/Initiate Serv Fee | JE       | 30864502 | KY CIS POST GL BATCH | -1,482.00 |
| 403105 |     | 12/26/2008 | Oth Rev-Appl/Initiate Serv Fee | JE       | 30864503 | KY CIS POST GL BATCH | -1,222.00 |
| 403105 |     | 12/29/2008 | Oth Rev-Appl/Initiate Serv Fee | JE       | 30864814 | KY CIS POST GL BATCH | -390.00   |
| 403105 |     | 12/30/2008 | Oth Rev-Appl/Initiate Serv Fee | JE       | 30864937 | KY CIS POST GL BATCH | -1,456.00 |
| 403105 |     | 1/2/2009   | Oth Rev-Appl/Initiate Serv Fee | JE       | 30865418 | KY CIS POST GL BATCH | -2,520.00 |

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| OBJECT | SUB | GL DATE    | DESCRIPTION                      | DOC TYPE | DOC#     | EXPLANATION          | AMOUNT    |
|--------|-----|------------|----------------------------------|----------|----------|----------------------|-----------|
| 403105 |     | 1/5/2009   | Oth Rev-App/Initiate Serv Fee JE | JE       | 30865840 | KY CIS POST GL BATCH | -1,896.00 |
| 403105 |     | 1/6/2009   | Oth Rev-App/Initiate Serv Fee JE | JE       | 30866124 | KY CIS POST GL BATCH | -2,054.00 |
| 403105 |     | 1/7/2009   | Oth Rev-App/Initiate Serv Fee JE | JE       | 30866623 | KY CIS POST GL BATCH | -2,054.00 |
| 403105 |     | 1/8/2009   | Oth Rev-App/Initiate Serv Fee JE | JE       | 30866838 | KY CIS POST GL BATCH | -1,144.00 |
| 403105 |     | 1/9/2009   | Oth Rev-App/Initiate Serv Fee JE | JE       | 30866917 | KY CIS POST GL BATCH | -2,990.00 |
| 403105 |     | 1/12/2009  | Oth Rev-App/Initiate Serv Fee JE | JE       | 30867055 | KY CIS POST GL BATCH | -1,612.00 |
| 403105 |     | 1/13/2009  | Oth Rev-App/Initiate Serv Fee JE | JE       | 30867409 | KY CIS POST GL BATCH | -1,716.00 |
| 403105 |     | 1/14/2009  | Oth Rev-App/Initiate Serv Fee JE | JE       | 30867410 | KY CIS POST GL BATCH | -1,742.00 |
| 403105 |     | 1/15/2009  | Oth Rev-App/Initiate Serv Fee JE | JE       | 30867501 | KY CIS POST GL BATCH | -1,326.00 |
| 403105 |     | 1/16/2009  | Oth Rev-App/Initiate Serv Fee JE | JE       | 30867562 | KY CIS POST GL BATCH | -2,444.00 |
| 403105 |     | 1/19/2009  | Oth Rev-App/Initiate Serv Fee JE | JE       | 30867842 | KY CIS POST GL BATCH | -1,170.00 |
| 403105 |     | 1/20/2009  | Oth Rev-App/Initiate Serv Fee JE | JE       | 30867903 | KY CIS POST GL BATCH | -388.00   |
| 403105 |     | 1/21/2009  | Oth Rev-App/Initiate Serv Fee JE | JE       | 30868162 | KY CIS POST GL BATCH | -1,144.00 |
| 403105 |     | 1/22/2009  | Oth Rev-App/Initiate Serv Fee JE | JE       | 30868264 | KY CIS POST GL BATCH | -650.00   |
| 403105 |     | 1/23/2009  | Oth Rev-App/Initiate Serv Fee JE | JE       | 30868349 | KY CIS POST GL BATCH | -4,628.00 |
| 403105 |     | 1/26/2009  | Oth Rev-App/Initiate Serv Fee JE | JE       | 30868599 | KY CIS POST GL BATCH | -1,014.00 |
| 403105 |     | 1/27/2009  | Oth Rev-App/Initiate Serv Fee JE | JE       | 30868680 | KY CIS POST GL BATCH | -1,222.00 |
| 403105 |     | 1/28/2009  | Oth Rev-App/Initiate Serv Fee JE | JE       | 30868843 | KY CIS POST GL BATCH | -1,300.00 |
| 403105 |     | 1/29/2009  | Oth Rev-App/Initiate Serv Fee JE | JE       | 30868910 | KY CIS POST GL BATCH | -1,534.00 |
| 403107 |     | 11/3/2008  | Oth Rev-Reconnection Charge JE   | JE       | 30857719 | KY CIS POST GL BATCH | -3,458.00 |
| 403107 |     | 11/4/2008  | Oth Rev-Reconnection Charge JE   | JE       | 30857925 | KY CIS POST GL BATCH | -3,718.00 |
| 403107 |     | 11/5/2008  | Oth Rev-Reconnection Charge JE   | JE       | 30858265 | KY CIS POST GL BATCH | -6,864.00 |
| 403107 |     | 11/6/2008  | Oth Rev-Reconnection Charge JE   | JE       | 30858368 | KY CIS POST GL BATCH | -1,976.00 |
| 403107 |     | 11/7/2008  | Oth Rev-Reconnection Charge JE   | JE       | 30858601 | KY CIS POST GL BATCH | -3,484.00 |
| 403107 |     | 11/10/2008 | Oth Rev-Reconnection Charge JE   | JE       | 30858734 | KY CIS POST GL BATCH | -3,146.00 |
| 403107 |     | 11/11/2008 | Oth Rev-Reconnection Charge JE   | JE       | 30858842 | KY CIS POST GL BATCH | -2,444.00 |
| 403107 |     | 11/12/2008 | Oth Rev-Reconnection Charge JE   | JE       | 30859038 | KY CIS POST GL BATCH | -4,706.00 |
| 403107 |     | 11/13/2008 | Oth Rev-Reconnection Charge JE   | JE       | 30859105 | KY CIS POST GL BATCH | -4,108.00 |
| 403107 |     | 11/14/2008 | Oth Rev-Reconnection Charge JE   | JE       | 30859171 | KY CIS POST GL BATCH | -2,912.00 |
| 403107 |     | 11/17/2008 | Oth Rev-Reconnection Charge JE   | JE       | 30859472 | KY CIS POST GL BATCH | -1,040.00 |
| 403107 |     | 11/18/2008 | Oth Rev-Reconnection Charge JE   | JE       | 30859535 | KY CIS POST GL BATCH | -2,314.00 |
| 403107 |     | 11/19/2008 | Oth Rev-Reconnection Charge JE   | JE       | 30859826 | KY CIS POST GL BATCH | -9,412.00 |
| 403107 |     | 11/20/2008 | Oth Rev-Reconnection Charge JE   | JE       | 30859938 | KY CIS POST GL BATCH | -1,378.00 |
| 403107 |     | 11/21/2008 | Oth Rev-Reconnection Charge JE   | JE       | 30860010 | KY CIS POST GL BATCH | -2,314.00 |
| 403107 |     | 11/24/2008 | Oth Rev-Reconnection Charge JE   | JE       | 30860253 | KY CIS POST GL BATCH | -1,196.00 |
| 403107 |     | 11/25/2008 | Oth Rev-Reconnection Charge JE   | JE       | 30860425 | KY CIS POST GL BATCH | -2,860.00 |
| 403107 |     | 12/1/2008  | Oth Rev-Reconnection Charge JE   | JE       | 30861142 | KY CIS POST GL BATCH | -3,172.00 |
| 403107 |     | 12/2/2008  | Oth Rev-Reconnection Charge JE   | JE       | 30861401 | KY CIS POST GL BATCH | -2,366.00 |
| 403107 |     | 12/3/2008  | Oth Rev-Reconnection Charge JE   | JE       | 30861690 | KY CIS POST GL BATCH | -2,262.00 |
| 403107 |     | 12/4/2008  | Oth Rev-Reconnection Charge JE   | JE       | 30862002 | KY CIS POST GL BATCH | -4,602.00 |
| 403107 |     | 12/5/2008  | Oth Rev-Reconnection Charge JE   | JE       | 30862047 | KY CIS POST GL BATCH | -2,344.00 |
| 403107 |     | 12/8/2008  | Oth Rev-Reconnection Charge JE   | JE       | 30862277 | KY CIS POST GL BATCH | -4,758.00 |
| 403107 |     | 12/9/2008  | Oth Rev-Reconnection Charge JE   | JE       | 30862358 | KY CIS POST GL BATCH | -1,638.00 |
| 403107 |     | 12/10/2008 | Oth Rev-Reconnection Charge JE   | JE       | 30862646 | KY CIS POST GL BATCH | -1,560.00 |
| 403107 |     | 12/11/2008 | Oth Rev-Reconnection Charge JE   | JE       | 30862700 | KY CIS POST GL BATCH | -1,820.00 |
| 403107 |     | 12/12/2008 | Oth Rev-Reconnection Charge JE   | JE       | 30862794 | KY CIS POST GL BATCH | -2,366.00 |
| 403107 |     | 12/15/2008 | Oth Rev-Reconnection Charge JE   | JE       | 30863252 | KY CIS POST GL BATCH | -4,810.00 |
| 403107 |     | 12/16/2008 | Oth Rev-Reconnection Charge JE   | JE       | 30863348 | KY CIS POST GL BATCH | -1,482.00 |
| 403107 |     | 12/17/2008 | Oth Rev-Reconnection Charge JE   | JE       | 30863662 | KY CIS POST GL BATCH | -1,404.00 |
| 403107 |     | 12/18/2008 | Oth Rev-Reconnection Charge JE   | JE       | 30863750 | KY CIS POST GL BATCH | -2,132.00 |
| 403107 |     | 12/19/2008 | Oth Rev-Reconnection Charge JE   | JE       | 30863867 | KY CIS POST GL BATCH | -1,742.00 |
| 403107 |     | 12/22/2008 | Oth Rev-Reconnection Charge JE   | JE       | 30864155 | KY CIS POST GL BATCH | -5,460.00 |
| 403107 |     | 12/23/2008 | Oth Rev-Reconnection Charge JE   | JE       | 30864312 | KY CIS POST GL BATCH | -1,222.00 |
| 403107 |     | 12/24/2008 | Oth Rev-Reconnection Charge JE   | JE       | 30864502 | KY CIS POST GL BATCH | -2,184.00 |
| 403107 |     | 12/26/2008 | Oth Rev-Reconnection Charge JE   | JE       | 30864503 | KY CIS POST GL BATCH | -962.00   |
| 403107 |     | 12/30/2008 | Oth Rev-Reconnection Charge JE   | JE       | 30864937 | KY CIS POST GL BATCH | -1,794.00 |
| 403107 |     | 1/2/2009   | Oth Rev-Reconnection Charge JE   | JE       | 30865418 | KY CIS POST GL BATCH | -2,678.00 |
| 403107 |     | 1/5/2009   | Oth Rev-Reconnection Charge JE   | JE       | 30865840 | KY CIS POST GL BATCH | -2,652.00 |
| 403107 |     | 1/6/2009   | Oth Rev-Reconnection Charge JE   | JE       | 30866124 | KY CIS POST GL BATCH | -2,548.00 |
| 403107 |     | 1/7/2009   | Oth Rev-Reconnection Charge JE   | JE       | 30866623 | KY CIS POST GL BATCH | -3,484.00 |
| 403107 |     | 1/8/2009   | Oth Rev-Reconnection Charge JE   | JE       | 30866838 | KY CIS POST GL BATCH | -1,378.00 |
| 403107 |     | 1/9/2009   | Oth Rev-Reconnection Charge JE   | JE       | 30866917 | KY CIS POST GL BATCH | -2,548.00 |
| 403107 |     | 1/12/2009  | Oth Rev-Reconnection Charge JE   | JE       | 30867055 | KY CIS POST GL BATCH | -1,898.00 |
| 403107 |     | 1/13/2009  | Oth Rev-Reconnection Charge JE   | JE       | 30867409 | KY CIS POST GL BATCH | -2,340.00 |
| 403107 |     | 1/14/2009  | Oth Rev-Reconnection Charge JE   | JE       | 30867410 | KY CIS POST GL BATCH | -2,054.00 |
| 403107 |     | 1/15/2009  | Oth Rev-Reconnection Charge JE   | JE       | 30867501 | KY CIS POST GL BATCH | -3,432.00 |



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|--------|------|------------|--------------------------------|----------|----------|--------------------------------|-----------|
| 403107 |      | 1/16/2009  | Oth Rev-Reconnection Charge JE |          | 30867562 | KY CIS POST GL BATCH           | -1,794.00 |
| 403107 |      | 1/19/2009  | Oth Rev-Reconnection Charge JE |          | 30867842 | KY CIS POST GL BATCH           | -1,716.00 |
| 403107 |      | 1/20/2009  | Oth Rev-Reconnection Charge JE |          | 30867903 | KY CIS POST GL BATCH           | -962.00   |
| 403107 |      | 1/21/2009  | Oth Rev-Reconnection Charge JE |          | 30868162 | KY CIS POST GL BATCH           | -1,404.00 |
| 403107 |      | 1/22/2009  | Oth Rev-Reconnection Charge JE |          | 30868264 | KY CIS POST GL BATCH           | -2,002.00 |
| 403107 |      | 1/23/2009  | Oth Rev-Reconnection Charge JE |          | 30868349 | KY CIS POST GL BATCH           | -6,032.00 |
| 403107 |      | 1/26/2009  | Oth Rev-Reconnection Charge JE |          | 30868599 | KY CIS POST GL BATCH           | -1,430.00 |
| 403107 |      | 1/27/2009  | Oth Rev-Reconnection Charge JE |          | 30868680 | KY CIS POST GL BATCH           | -1,950.00 |
| 403107 |      | 1/28/2009  | Oth Rev-Reconnection Charge JE |          | 30868843 | KY CIS POST GL BATCH           | -1,092.00 |
| 403107 |      | 1/29/2009  | Oth Rev-Reconnection Charge JE |          | 30868910 | KY CIS POST GL BATCH           | -2,184.00 |
| 403198 |      | 11/14/2008 | Oth Rev-Misc Service Rev RI    |          | 10118907 | Roman Catholic Diocese of Lexi | -1,210.00 |
| 403198 |      | 11/14/2008 | Oth Rev-Misc Service Rev RI    |          | 10118908 | Poplar Hill                    | -660.00   |
| 403198 |      | 11/25/2008 | Oth Rev-Misc Service Rev RI    |          | 10119175 | Bates Clyde and Frances        | -25       |
| 403198 |      | 12/4/2008  | Oth Rev-Misc Service Rev RI    |          | 10119501 | Rains Pete and Linda           | -25       |
| 403198 |      | 12/15/2008 | Oth Rev-Misc Service Rev RI    |          | 10120104 | Kentucky AW-Northern           | -120.00   |
| 403198 |      | 12/16/2008 | Oth Rev-Misc Service Rev RI    |          | 10120222 | Graves & Dean Inc              | -1,300.00 |
| 403198 |      | 1/21/2009  | Oth Rev-Misc Service Rev RI    |          | 10121670 | Messer Construction            | -1,485.00 |
| 403199 |      | 11/5/2008  | Oth Rev-Other Water Rev PS     |          | 42064055 | Kentucky Department of Revenue | 0.03      |
| 403199 |      | 11/14/2008 | Oth Rev-Other Water Rev PS     |          | 42071205 | Kentucky Department of Revenue | -969.64   |
| 403199 |      | 12/3/2008  | Oth Rev-Other Water Rev PS     |          | 42085385 | Kentucky Department of Revenue | -855.72   |
| 403199 |      | 1/9/2009   | Oth Rev-Other Water Rev PS     |          | 42116952 | Kentucky Department of Revenue | -839.77   |
| 403199 |      | 1/9/2009   | Oth Rev-Other Water Rev PS     |          | 42116953 | Kentucky Department of Revenue | 0.02      |
| 403199 |      | 1/21/2009  | Oth Rev-Other Water Rev PS     |          | 42125175 | Kentucky Department of Revenue | 0.02      |
| 501200 | 13   | 11/7/2008  | Labor Oper WT T2               |          | 31067    | Payroll Labor Distribution     | 1,347.19  |
| 501200 | 13   | 11/16/2008 | Labor Oper WT T2               |          | 31179    | Payroll Labor Distribution     | 1,362.85  |
| 501200 | 13   | 12/5/2008  | Labor Oper WT T2               |          | 31303    | Payroll Labor Distribution     | 1,319.63  |
| 501200 | 13   | 12/14/2008 | Labor Oper WT T2               |          | 31484    | Payroll Labor Distribution     | 1,511.85  |
| 501200 | 13   | 12/28/2008 | Labor Oper WT T2               |          | 31681    | Payroll Labor Distribution     | 1,319.62  |
| 501200 | 13   | 12/14/2008 | Labor Oper WT T3               |          | 31485    | Actual Burden Journal Entries  | 12.00     |
| 501200 | 13   | 12/28/2008 | Labor Oper WT T3               |          | 31682    | Actual Burden Journal Entries  | 24.00     |
| 501200 | 13   | 1/31/2009  | Labor Oper WT JE               |          | 30869462 | FASTR - ALLOCATION KY_ALLEXP2  | -45.42    |
| 501200 | 13   | 1/11/2009  | Labor Oper WT T2               |          | 31831    | Payroll Labor Distribution     | 1,427.82  |
| 501200 | 13   | 1/25/2009  | Labor Oper WT T2               |          | 32058    | Payroll Labor Distribution     | 1,454.12  |
| 501200 | 13   | 1/31/2009  | Labor Oper WT T2               |          | 32150    | Payroll Labor Distribution     | 471.07    |
| 501200 | 13   | 1/11/2009  | Labor Oper WT T3               |          | 31832    | Actual Burden Journal Entries  | 24.90     |
| 501200 | 13   | 1/25/2009  | Labor Oper WT T3               |          | 32059    | Actual Burden Journal Entries  | 24.00     |
| 501200 | 13   | 1/31/2009  | Labor Oper WT T3               |          | 32152    | Actual Burden Journal Entries  | 17.61     |
| 501200 | 1305 | 11/30/2008 | Labor Oper WT Super/Eng JE     |          | 30862040 | FASTR - ALLOCATION KY_ALLEXP2  | -797.80   |
| 501200 | 1305 | 11/7/2008  | Labor Oper WT Super/Eng T2     |          | 31067    | Payroll Labor Distribution     | 7,826.86  |
| 501200 | 1305 | 11/16/2008 | Labor Oper WT Super/Eng T2     |          | 31179    | Payroll Labor Distribution     | 9,260.28  |
| 501200 | 1305 | 12/5/2008  | Labor Oper WT Super/Eng T2     |          | 31303    | Payroll Labor Distribution     | 10,360.85 |
| 501200 | 1305 | 12/14/2008 | Labor Oper WT Super/Eng T2     |          | 31484    | Payroll Labor Distribution     | 8,465.23  |
| 501200 | 1305 | 12/28/2008 | Labor Oper WT Super/Eng T2     |          | 31681    | Payroll Labor Distribution     | 8,922.88  |
| 501200 | 1305 | 1/31/2009  | Labor Oper WT Super/Eng JE     |          | 30869462 | FASTR - ALLOCATION KY_ALLEXP2  | -657.10   |
| 501200 | 1305 | 1/11/2009  | Labor Oper WT Super/Eng T2     |          | 31831    | Payroll Labor Distribution     | 8,209.57  |
| 501200 | 1305 | 1/25/2009  | Labor Oper WT Super/Eng T2     |          | 32058    | Payroll Labor Distribution     | 4,440.13  |
| 501200 | 1305 | 1/31/2009  | Labor Oper WT Super/Eng T2     |          | 32150    | Payroll Labor Distribution     | 3,235.93  |
| 501200 | 14   | 11/1/2008  | Labor Oper TD JE               |          | 30857258 | Oct 2008 Payroll Accrual       | -1,680.00 |
| 501200 | 14   | 11/30/2008 | Labor Oper TD JE               |          | 30860831 | Nov 2008 Payroll Accrual       | 1,678.70  |
| 501200 | 14   | 12/31/2008 | Labor Oper TD JE               |          | 30865034 | Dec 2008 Payroll Accrual       | 510.66    |
| 501200 | 14   | 11/7/2008  | Labor Oper TD T2               |          | 31067    | Payroll Labor Distribution     | 352.80    |
| 501200 | 14   | 11/16/2008 | Labor Oper TD T2               |          | 31179    | Payroll Labor Distribution     | 181.68    |
| 501200 | 14   | 12/5/2008  | Labor Oper TD T2               |          | 31303    | Payroll Labor Distribution     | 726.72    |
| 501200 | 14   | 12/5/2008  | Labor Oper TD T2               |          | 31375    | Payroll Labor Distribution     | 1,965.04  |
| 501200 | 14   | 12/14/2008 | Labor Oper TD T2               |          | 31484    | Payroll Labor Distribution     | 27,603.88 |
| 501200 | 14   | 12/14/2008 | Labor Oper TD T2               |          | 31563    | Payroll Labor Distribution     | 647.04    |
| 501200 | 14   | 12/28/2008 | Labor Oper TD T2               |          | 31681    | Payroll Labor Distribution     | 1,271.76  |
| 501200 | 14   | 1/1/2009   | Labor Oper TD JE               |          | 30865034 | Dec 2008 Payroll Accrual       | -510.66   |
| 501200 | 14   | 1/29/2009  | Labor Oper TD JE               |          | 30868858 | Jan 2009 Payroll Accrual       | 867.35    |
| 501200 | 14   | 1/26/2009  | Labor Oper TD RI               |          | 10121762 | Mccullough Millard W.          | -262.52   |
| 501200 | 14   | 1/26/2009  | Labor Oper TD RI               |          | 10121763 | Mccullough Millard W.          | -37.49    |
| 501200 | 14   | 1/1/2009   | Labor Oper TD T2               |          | 31831    | Payroll Labor Distribution     | 545.04    |
| 501200 | 14   | 1/25/2009  | Labor Oper TD T2               |          | 32058    | Payroll Labor Distribution     | 363.36    |
| 501200 | 14   | 1/1/2009   | Labor Oper TD T2               |          | 32117    | Payroll Labor Distribution     | 485.28    |
| 501200 | 14   | 1/31/2009  | Labor Oper TD T2               |          | 32150    | Payroll Labor Distribution     | 181.68    |
| 501200 | 1405 | 11/7/2008  | Labor Oper TD Super/Eng T2     |          | 31067    | Payroll Labor Distribution     | 3,572.91  |

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|--------|------|------------|-------------------------|----------|----------|----------------------------|-----------|
| 501200 | 1405 | 11/16/2008 | Labor Oper TD Super/Eng | T2       | 31179    | Payroll Labor Distribution | 3,061.12  |
| 501200 | 1405 | 12/5/2008  | Labor Oper TD Super/Eng | T2       | 31303    | Payroll Labor Distribution | 1,752.68  |
| 501200 | 1405 | 12/14/2008 | Labor Oper TD Super/Eng | T2       | 31484    | Payroll Labor Distribution | 1,641.21  |
| 501200 | 1405 | 12/28/2008 | Labor Oper TD Super/Eng | T2       | 31681    | Payroll Labor Distribution | 2,269.25  |
| 501200 | 1405 | 1/11/2009  | Labor Oper TD Super/Eng | T2       | 31831    | Payroll Labor Distribution | 2,090.32  |
| 501200 | 1405 | 1/25/2009  | Labor Oper TD Super/Eng | T2       | 32058    | Payroll Labor Distribution | 1,794.98  |
| 501200 | 1405 | 1/31/2009  | Labor Oper TD Super/Eng | T2       | 32150    | Payroll Labor Distribution | 1,238.68  |
| 501200 | 1415 | 11/7/2008  | Labor Oper TD Lines     | T2       | 31067    | Payroll Labor Distribution | 6,192.56  |
| 501200 | 1415 | 11/16/2008 | Labor Oper TD Lines     | T2       | 31179    | Payroll Labor Distribution | 5,054.58  |
| 501200 | 1415 | 12/5/2008  | Labor Oper TD Lines     | T2       | 31303    | Payroll Labor Distribution | 4,263.03  |
| 501200 | 1415 | 12/14/2008 | Labor Oper TD Lines     | T2       | 31484    | Payroll Labor Distribution | 5,074.35  |
| 501200 | 1415 | 12/28/2008 | Labor Oper TD Lines     | T2       | 31681    | Payroll Labor Distribution | 2,927.36  |
| 501200 | 1415 | 1/11/2009  | Labor Oper TD Lines     | T2       | 31831    | Payroll Labor Distribution | 3,949.88  |
| 501200 | 1415 | 1/25/2009  | Labor Oper TD Lines     | T2       | 32058    | Payroll Labor Distribution | 5,511.08  |
| 501200 | 1415 | 1/31/2009  | Labor Oper TD Lines     | T2       | 32150    | Payroll Labor Distribution | 2,524.02  |
| 501200 | 1420 | 11/7/2008  | Labor Oper TD Meter     | T2       | 31067    | Payroll Labor Distribution | 28,446.27 |
| 501200 | 1420 | 11/7/2008  | Labor Oper TD Meter     | T2       | 31128    | Payroll Labor Distribution | 173.44    |
| 501200 | 1420 | 11/16/2008 | Labor Oper TD Meter     | T2       | 31179    | Payroll Labor Distribution | 29,933.69 |
| 501200 | 1420 | 12/5/2008  | Labor Oper TD Meter     | T2       | 31303    | Payroll Labor Distribution | 195.39    |
| 501200 | 1420 | 12/14/2008 | Labor Oper TD Meter     | T2       | 31484    | Payroll Labor Distribution | 100.49    |
| 501200 | 1420 | 12/28/2008 | Labor Oper TD Meter     | T2       | 31681    | Payroll Labor Distribution | 33.50     |
| 501200 | 1420 | 1/11/2009  | Labor Oper TD Meter     | T2       | 31831    | Payroll Labor Distribution | 66.99     |
| 501200 | 1420 | 1/25/2009  | Labor Oper TD Meter     | T2       | 32058    | Payroll Labor Distribution | 36,253.05 |
| 501200 | 1420 | 1/31/2009  | Labor Oper TD Meter     | T2       | 32150    | Payroll Labor Distribution | 11,650.33 |
| 501200 | 15   | 11/7/2008  | Labor Oper CA           | T2       | 31067    | Payroll Labor Distribution | 0.01      |
| 501200 | 15   | 11/16/2008 | Labor Oper CA           | T2       | 31179    | Payroll Labor Distribution | 1,602.46  |
| 501200 | 15   | 12/5/2008  | Labor Oper CA           | T2       | 31303    | Payroll Labor Distribution | 8,696.48  |
| 501200 | 15   | 12/14/2008 | Labor Oper CA           | T2       | 31484    | Payroll Labor Distribution | 0.01      |
| 501200 | 15   | 12/28/2008 | Labor Oper CA           | T2       | 31681    | Payroll Labor Distribution | 11,150.40 |
| 501200 | 15   | 1/11/2009  | Labor Oper CA           | T2       | 31780    | Payroll Labor Distribution | -323.52   |
| 501200 | 15   | 1/11/2009  | Labor Oper CA           | T2       | 31831    | Payroll Labor Distribution | 6,091.58  |
| 501200 | 15   | 1/25/2009  | Labor Oper CA           | T2       | 32058    | Payroll Labor Distribution | 2,046.00  |
| 501200 | 15   | 1/31/2009  | Labor Oper CA           | T2       | 32150    | Payroll Labor Distribution | 2,632.16  |
| 501200 | 1510 | 11/7/2008  | Labor Oper CA Mtr Read  | T2       | 31067    | Payroll Labor Distribution | 20,077.07 |
| 501200 | 1510 | 11/16/2008 | Labor Oper CA Mtr Read  | T2       | 31179    | Payroll Labor Distribution | 23,680.55 |
| 501200 | 1510 | 12/5/2008  | Labor Oper CA Mtr Read  | T2       | 31303    | Payroll Labor Distribution | 16,323.27 |
| 501200 | 1510 | 12/14/2008 | Labor Oper CA Mtr Read  | T2       | 31484    | Payroll Labor Distribution | 18,443.27 |
| 501200 | 1510 | 12/28/2008 | Labor Oper CA Mtr Read  | T2       | 31681    | Payroll Labor Distribution | 13,456.05 |
| 501200 | 1510 | 1/11/2009  | Labor Oper CA Mtr Read  | T2       | 31780    | Payroll Labor Distribution | -1,445.74 |
| 501200 | 1510 | 1/11/2009  | Labor Oper CA Mtr Read  | T2       | 31831    | Payroll Labor Distribution | 17,556.34 |
| 501200 | 1510 | 1/25/2009  | Labor Oper CA Mtr Read  | T2       | 32058    | Payroll Labor Distribution | 20,087.59 |
| 501200 | 1510 | 1/31/2009  | Labor Oper CA Mtr Read  | T2       | 32150    | Payroll Labor Distribution | 7,506.43  |
| 501200 | 1520 | 11/7/2008  | Labor Oper CA Cust Serv | T2       | 31067    | Payroll Labor Distribution | 3,967.98  |
| 501200 | 1520 | 11/16/2008 | Labor Oper CA Cust Serv | T2       | 31179    | Payroll Labor Distribution | 3,892.40  |
| 501200 | 1520 | 12/5/2008  | Labor Oper CA Cust Serv | T2       | 31303    | Payroll Labor Distribution | 145.75    |
| 501200 | 1520 | 12/14/2008 | Labor Oper CA Cust Serv | T2       | 31484    | Payroll Labor Distribution | 4,470.73  |
| 501200 | 1520 | 12/28/2008 | Labor Oper CA Cust Serv | T2       | 31681    | Payroll Labor Distribution | 4,036.77  |
| 501200 | 1520 | 1/11/2009  | Labor Oper CA Cust Serv | T2       | 31831    | Payroll Labor Distribution | 4,761.52  |
| 501200 | 1520 | 1/25/2009  | Labor Oper CA Cust Serv | T2       | 32058    | Payroll Labor Distribution | 5,262.26  |
| 501200 | 1520 | 1/31/2009  | Labor Oper CA Cust Serv | T2       | 32150    | Payroll Labor Distribution | 1,914.60  |
| 501200 | 16   | 11/1/2008  | Labor Oper AG           | JE       | 30857258 | Oct 2008 Payroll Accrual   | -8,400.00 |
| 501200 | 16   | 11/30/2008 | Labor Oper AG           | JE       | 30860831 | Nov 2008 Payroll Accrual   | 10,072.20 |
| 501200 | 16   | 12/31/2008 | Labor Oper AG           | JE       | 30865034 | Dec 2008 Payroll Accrual   | 2,553.30  |
| 501200 | 16   | 12/31/2008 | Labor Oper AG           | JE       | 30865089 | Reclass to correct BU      | -1,386.50 |
| 501200 | 16   | 11/7/2008  | Labor Oper AG           | T2       | 31067    | Payroll Labor Distribution | 18,782.13 |
| 501200 | 16   | 11/16/2008 | Labor Oper AG           | T2       | 31179    | Payroll Labor Distribution | 18,643.31 |
| 501200 | 16   | 12/5/2008  | Labor Oper AG           | T2       | 31303    | Payroll Labor Distribution | 19,942.19 |
| 501200 | 16   | 12/14/2008 | Labor Oper AG           | T2       | 31484    | Payroll Labor Distribution | 19,616.05 |
| 501200 | 16   | 12/14/2008 | Labor Oper AG           | T2       | 31508    | Payroll Labor Distribution | 0.00      |
| 501200 | 16   | 12/14/2008 | Labor Oper AG           | T2       | 31548    | Payroll Labor Distribution | 0.00      |
| 501200 | 16   | 12/28/2008 | Labor Oper AG           | T2       | 31681    | Payroll Labor Distribution | 86.65     |
| 501200 | 16   | 1/1/2009   | Labor Oper AG           | JE       | 30865034 | Dec 2008 Payroll Accrual   | -2,553.30 |
| 501200 | 16   | 1/29/2009  | Labor Oper AG           | JE       | 30868858 | Jan 2009 Payroll Accrual   | 3,469.40  |
| 501200 | 16   | 1/2/2009   | Labor Oper AG           | T2       | 31719    | Payroll Labor Distribution | 1,617.60  |
| 501200 | 16   | 1/11/2009  | Labor Oper AG           | T2       | 31831    | Payroll Labor Distribution | 13,485.52 |
| 501200 | 16   | 1/25/2009  | Labor Oper AG           | T2       | 32058    | Payroll Labor Distribution | 8,990.49  |

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|--------|------|------------|-----------------------------|----------|----------|------------------------------|-----------|
| 501200 | 16   | 1/31/2009  | Labor Oper AG               | T2       | 32150    | Payroll Labor Distribution   | 4,280.22  |
| 501200 | 21   | 12/5/2008  | Labor Maint SS              | T2       | 31303    | Payroll Labor Distribution   | 149.24    |
| 501200 | 22   | 11/7/2008  | Labor Maint P               | T2       | 31067    | Payroll Labor Distribution   | 3,351.60  |
| 501200 | 22   | 11/16/2008 | Labor Maint P               | T2       | 31179    | Payroll Labor Distribution   | 545.04    |
| 501200 | 22   | 12/5/2008  | Labor Maint P               | T2       | 31303    | Payroll Labor Distribution   | 1,271.76  |
| 501200 | 22   | 12/14/2008 | Labor Maint P               | T2       | 31484    | Payroll Labor Distribution   | 1,657.83  |
| 501200 | 22   | 12/28/2008 | Labor Maint P               | T2       | 31681    | Payroll Labor Distribution   | 1,090.08  |
| 501200 | 22   | 1/11/2009  | Labor Maint P               | T2       | 31831    | Payroll Labor Distribution   | 908.40    |
| 501200 | 22   | 1/25/2009  | Labor Maint P               | T2       | 32058    | Payroll Labor Distribution   | 1,453.44  |
| 501200 | 22   | 1/31/2009  | Labor Maint P               | T2       | 32150    | Payroll Labor Distribution   | 1,012.26  |
| 501200 | 23   | 11/7/2008  | Labor Maint WT              | T2       | 31067    | Payroll Labor Distribution   | 804.83    |
| 501200 | 23   | 11/16/2008 | Labor Maint WT              | T2       | 31179    | Payroll Labor Distribution   | 1,816.80  |
| 501200 | 23   | 12/5/2008  | Labor Maint WT              | T2       | 31303    | Payroll Labor Distribution   | 1,453.44  |
| 501200 | 23   | 12/14/2008 | Labor Maint WT              | T2       | 31484    | Payroll Labor Distribution   | 1,033.31  |
| 501200 | 23   | 12/28/2008 | Labor Maint WT              | T2       | 31681    | Payroll Labor Distribution   | 1,294.47  |
| 501200 | 23   | 1/11/2009  | Labor Maint WT              | T2       | 31831    | Payroll Labor Distribution   | 1,635.12  |
| 501200 | 23   | 1/25/2009  | Labor Maint WT              | T2       | 32058    | Payroll Labor Distribution   | 1,555.64  |
| 501200 | 23   | 1/31/2009  | Labor Maint WT              | T2       | 32150    | Payroll Labor Distribution   | 181.68    |
| 501200 | 2305 | 11/7/2008  | Labor Maint WT Super/Eng    | T2       | 31067    | Payroll Labor Distribution   | 542.54    |
| 501200 | 2305 | 12/5/2008  | Labor Maint WT Super/Eng    | T2       | 31303    | Payroll Labor Distribution   | 478.71    |
| 501200 | 2305 | 12/14/2008 | Labor Maint WT Super/Eng    | T2       | 31484    | Payroll Labor Distribution   | 861.68    |
| 501200 | 2305 | 12/28/2008 | Labor Maint WT Super/Eng    | T2       | 31681    | Payroll Labor Distribution   | 574.45    |
| 501200 | 2305 | 1/11/2009  | Labor Maint WT Super/Eng    | T2       | 31831    | Payroll Labor Distribution   | 765.94    |
| 501200 | 2305 | 1/25/2009  | Labor Maint WT Super/Eng    | T2       | 32058    | Payroll Labor Distribution   | 861.68    |
| 501200 | 2305 | 1/31/2009  | Labor Maint WT Super/Eng    | T2       | 32150    | Payroll Labor Distribution   | 287.23    |
| 501200 | 24   | 11/20/2008 | Labor Maint TD              | JE       | 30859807 | BP Trfer charges to valid WO | 260.66    |
| 501200 | 24   | 11/7/2008  | Labor Maint TD              | T2       | 31067    | Payroll Labor Distribution   | 979.21    |
| 501200 | 24   | 11/16/2008 | Labor Maint TD              | T2       | 31179    | Payroll Labor Distribution   | 410.90    |
| 501200 | 24   | 12/5/2008  | Labor Maint TD              | T2       | 31303    | Payroll Labor Distribution   | 258.89    |
| 501200 | 24   | 12/14/2008 | Labor Maint TD              | T2       | 31484    | Payroll Labor Distribution   | 295.37    |
| 501200 | 24   | 12/28/2008 | Labor Maint TD              | T2       | 31681    | Payroll Labor Distribution   | 524.07    |
| 501200 | 24   | 1/11/2009  | Labor Maint TD              | T2       | 31831    | Payroll Labor Distribution   | 129.95    |
| 501200 | 24   | 1/31/2009  | Labor Maint TD              | T2       | 32150    | Payroll Labor Distribution   | 676.27    |
| 501200 | 2405 | 11/7/2008  | Labor Maint TD Super/Eng    | T2       | 31067    | Payroll Labor Distribution   | 478.66    |
| 501200 | 2405 | 12/5/2008  | Labor Maint TD Super/Eng    | T2       | 31303    | Payroll Labor Distribution   | 319.11    |
| 501200 | 2405 | 12/14/2008 | Labor Maint TD Super/Eng    | T2       | 31484    | Payroll Labor Distribution   | 638.24    |
| 501200 | 2405 | 12/28/2008 | Labor Maint TD Super/Eng    | T2       | 31681    | Payroll Labor Distribution   | 382.94    |
| 501200 | 2405 | 1/11/2009  | Labor Maint TD Super/Eng    | T2       | 31831    | Payroll Labor Distribution   | 510.58    |
| 501200 | 2405 | 1/25/2009  | Labor Maint TD Super/Eng    | T2       | 32058    | Payroll Labor Distribution   | 574.41    |
| 501200 | 2405 | 1/31/2009  | Labor Maint TD Super/Eng    | T2       | 32150    | Payroll Labor Distribution   | 127.66    |
| 501200 | 2410 | 11/7/2008  | Labor Maint TD Struct & Imp | T2       | 31067    | Payroll Labor Distribution   | 20.70     |
| 501200 | 2410 | 11/16/2008 | Labor Maint TD Struct & Imp | T2       | 31179    | Payroll Labor Distribution   | 85.28     |
| 501200 | 2410 | 12/5/2008  | Labor Maint TD Struct & Imp | T2       | 31303    | Payroll Labor Distribution   | 21.32     |
| 501200 | 2410 | 12/14/2008 | Labor Maint TD Struct & Imp | T2       | 31484    | Payroll Labor Distribution   | 408.11    |
| 501200 | 2410 | 12/28/2008 | Labor Maint TD Struct & Imp | T2       | 31681    | Payroll Labor Distribution   | 186.55    |
| 501200 | 2410 | 1/11/2009  | Labor Maint TD Struct & Imp | T2       | 31831    | Payroll Labor Distribution   | 249.73    |
| 501200 | 2410 | 1/25/2009  | Labor Maint TD Struct & Imp | T2       | 32058    | Payroll Labor Distribution   | 240.59    |
| 501200 | 2410 | 1/31/2009  | Labor Maint TD Struct & Imp | T2       | 32150    | Payroll Labor Distribution   | 98.97     |
| 501200 | 2415 | 11/7/2008  | Labor Maint TD Dist Res     | T2       | 31067    | Payroll Labor Distribution   | 981.23    |
| 501200 | 2415 | 11/16/2008 | Labor Maint TD Dist Res     | T2       | 31179    | Payroll Labor Distribution   | 408.78    |
| 501200 | 2415 | 12/5/2008  | Labor Maint TD Dist Res     | T2       | 31303    | Payroll Labor Distribution   | 476.91    |
| 501200 | 2415 | 12/14/2008 | Labor Maint TD Dist Res     | T2       | 31484    | Payroll Labor Distribution   | 675.63    |
| 501200 | 2415 | 1/11/2009  | Labor Maint TD Dist Res     | T2       | 31831    | Payroll Labor Distribution   | 591.07    |
| 501200 | 2415 | 1/25/2009  | Labor Maint TD Dist Res     | T2       | 32058    | Payroll Labor Distribution   | 1,391.29  |
| 501200 | 2415 | 1/31/2009  | Labor Maint TD Dist Res     | T2       | 32150    | Payroll Labor Distribution   | 2,208.78  |
| 501200 | 2420 | 12/31/2008 | Labor Maint TD Mains        | CC       | 5494     | WAL-MART                     | 415.20    |
| 501200 | 2420 | 12/24/2008 | Labor Maint TD Mains        | PV       | 42104991 | Kings Helper Inc-REMIT       | 225.58    |
| 501200 | 2420 | 11/7/2008  | Labor Maint TD Mains        | T2       | 31067    | Payroll Labor Distribution   | 16,760.57 |
| 501200 | 2420 | 11/16/2008 | Labor Maint TD Mains        | T2       | 31179    | Payroll Labor Distribution   | 13,016.54 |
| 501200 | 2420 | 12/5/2008  | Labor Maint TD Mains        | T2       | 31303    | Payroll Labor Distribution   | 9,510.85  |
| 501200 | 2420 | 12/14/2008 | Labor Maint TD Mains        | T2       | 31484    | Payroll Labor Distribution   | 13,266.00 |
| 501200 | 2420 | 12/28/2008 | Labor Maint TD Mains        | T2       | 31681    | Payroll Labor Distribution   | 7,439.32  |
| 501200 | 2420 | 1/11/2009  | Labor Maint TD Mains        | T2       | 31831    | Payroll Labor Distribution   | 5,598.52  |
| 501200 | 2420 | 1/25/2009  | Labor Maint TD Mains        | T2       | 32058    | Payroll Labor Distribution   | 16,666.29 |
| 501200 | 2420 | 1/31/2009  | Labor Maint TD Mains        | T2       | 32150    | Payroll Labor Distribution   | 4,303.02  |
| 501200 | 2430 | 11/7/2008  | Labor Maint TD Services     | T2       | 31067    | Payroll Labor Distribution   | 12,188.19 |

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| OBJECT | SUB  | GL DATE    | DESCRIPTION                   | DOC TYPE | DOC#     | EXPLANATION                    | AMOUNT     |
|--------|------|------------|-------------------------------|----------|----------|--------------------------------|------------|
| 501200 | 2430 | 11/16/2008 | Labor Maint TD Services       | T2       | 31179    | Payroll Labor Distribution     | 2,035.27   |
| 501200 | 2430 | 12/5/2008  | Labor Maint TD Services       | T2       | 31303    | Payroll Labor Distribution     | 3,501.68   |
| 501200 | 2430 | 12/14/2008 | Labor Maint TD Services       | T2       | 31484    | Payroll Labor Distribution     | 3,068.64   |
| 501200 | 2430 | 12/28/2008 | Labor Maint TD Services       | T2       | 31681    | Payroll Labor Distribution     | 3,838.32   |
| 501200 | 2430 | 1/11/2009  | Labor Maint TD Services       | T2       | 31831    | Payroll Labor Distribution     | 454.20     |
| 501200 | 2430 | 1/25/2009  | Labor Maint TD Services       | T2       | 32058    | Payroll Labor Distribution     | 9,217.89   |
| 501200 | 2430 | 1/31/2009  | Labor Maint TD Services       | T2       | 32150    | Payroll Labor Distribution     | 454.20     |
| 501200 | 2435 | 11/1/2008  | Labor Maint TD Meters         | JE       | 30857258 | Oct 2008 Payroll Accrual       | -28,560.00 |
| 501200 | 2435 | 11/30/2008 | Labor Maint TD Meters         | JE       | 30860831 | Nov 2008 Payroll Accrual       | 28,537.90  |
| 501200 | 2435 | 12/31/2008 | Labor Maint TD Meters         | JE       | 30865034 | Dec 2008 Payroll Accrual       | 8,681.22   |
| 501200 | 2435 | 11/7/2008  | Labor Maint TD Meters         | T2       | 312067   | Payroll Labor Distribution     | 1,212.76   |
| 501200 | 2435 | 11/16/2008 | Labor Maint TD Meters         | T2       | 31179    | Payroll Labor Distribution     | 1,725.96   |
| 501200 | 2435 | 12/5/2008  | Labor Maint TD Meters         | T2       | 31303    | Payroll Labor Distribution     | 1,453.44   |
| 501200 | 2435 | 12/14/2008 | Labor Maint TD Meters         | T2       | 31484    | Payroll Labor Distribution     | 1,453.44   |
| 501200 | 2435 | 12/28/2008 | Labor Maint TD Meters         | T2       | 31681    | Payroll Labor Distribution     | 1,544.28   |
| 501200 | 2435 | 1/1/2009   | Labor Maint TD Meters         | JE       | 30865034 | Dec 2008 Payroll Accrual       | -8,681.22  |
| 501200 | 2435 | 1/29/2009  | Labor Maint TD Meters         | JE       | 30868858 | Jan 2009 Payroll Accrual       | 15,612.30  |
| 501200 | 2435 | 1/11/2009  | Labor Maint TD Meters         | T2       | 31831    | Payroll Labor Distribution     | 1,090.08   |
| 501200 | 2435 | 1/25/2009  | Labor Maint TD Meters         | T2       | 32058    | Payroll Labor Distribution     | 1,180.92   |
| 501200 | 2435 | 1/31/2009  | Labor Maint TD Meters         | T2       | 32150    | Payroll Labor Distribution     | 363.36     |
| 501200 | 2440 | 12/31/2008 | Labor Maint TD Hydrants       | CC       | 5494     | QUIZNOS SUB #2918 Q            | 9.04       |
| 501200 | 2440 | 11/7/2008  | Labor Maint TD Hydrants       | T2       | 31067    | Payroll Labor Distribution     | 1,190.60   |
| 501200 | 2440 | 11/16/2008 | Labor Maint TD Hydrants       | T2       | 31179    | Payroll Labor Distribution     | 4,693.42   |
| 501200 | 2440 | 12/5/2008  | Labor Maint TD Hydrants       | T2       | 31303    | Payroll Labor Distribution     | 2,675.38   |
| 501200 | 2440 | 12/14/2008 | Labor Maint TD Hydrants       | T2       | 31484    | Payroll Labor Distribution     | 2,530.27   |
| 501200 | 2440 | 12/28/2008 | Labor Maint TD Hydrants       | T2       | 31681    | Payroll Labor Distribution     | 3,692.43   |
| 501200 | 2440 | 1/11/2009  | Labor Maint TD Hydrants       | T2       | 31831    | Payroll Labor Distribution     | 1,596.24   |
| 501200 | 2440 | 1/25/2009  | Labor Maint TD Hydrants       | T2       | 32058    | Payroll Labor Distribution     | 1,574.60   |
| 501200 | 2440 | 1/31/2009  | Labor Maint TD Hydrants       | T2       | 32150    | Payroll Labor Distribution     | 310.36     |
| 501210 | 13   | 12/28/2008 | Labor NS OT WT                | T2       | 31681    | Payroll Labor Distribution     | 100.96     |
| 501210 | 13   | 1/2/2009   | Labor NS OT WT                | T2       | 31719    | Payroll Labor Distribution     | 151.66     |
| 501210 | 13   | 1/25/2009  | Labor NS OT WT                | T2       | 32058    | Payroll Labor Distribution     | 83.22      |
| 501210 | 14   | 1/11/2009  | Labor NS OT TD                | T2       | 31831    | Payroll Labor Distribution     | 100.49     |
| 501711 |      | 12/31/2008 | IP-Off-Annual-P/R JE          | JE       | 30865913 | AIP True Up 4Qtr 2008          | -15,083.23 |
| 501711 |      | 11/7/2008  | IP-Off-Annual-P/R JE          | T3       | 31068    | Actual Burden Journal Entries  | 3,675.37   |
| 501711 |      | 11/16/2008 | IP-Off-Annual-P/R JE          | T3       | 31180    | Actual Burden Journal Entries  | 3,675.37   |
| 501711 |      | 12/5/2008  | IP-Off-Annual-P/R JE          | T3       | 31304    | Actual Burden Journal Entries  | 3,675.37   |
| 501711 |      | 12/14/2008 | IP-Off-Annual-P/R JE          | T3       | 31485    | Actual Burden Journal Entries  | 3,675.37   |
| 501711 |      | 12/28/2008 | IP-Off-Annual-P/R JE          | T3       | 31682    | Actual Burden Journal Entries  | 1,630.39   |
| 501711 |      | 1/11/2009  | IP-Off-Annual-P/R JE          | T3       | 31832    | Actual Burden Journal Entries  | 1,466.17   |
| 501711 |      | 1/25/2009  | IP-Off-Annual-P/R JE          | T3       | 32059    | Actual Burden Journal Entries  | 1,227.71   |
| 501711 |      | 1/31/2009  | IP-Off-Annual-P/R JE          | T3       | 32152    | Actual Burden Journal Entries  | 920.79     |
| 501716 | 16   | 11/30/2008 | Comp Exp-Options              | JE       | 30860868 | Accrue RSU & Opt Exp Nov 2008  | 1,738.00   |
| 501716 | 16   | 12/31/2008 | Comp Exp-Options              | JE       | 30865402 | Accrue RSU & Opt Exp Dec 2008  | 1,740.00   |
| 501716 | 16   | 1/30/2009  | Comp Exp-Options              | JE       | 30868915 | Accrue RSU & Opt Exp Jan 2009  | 1,739.00   |
| 501716 | 16   | 1/31/2009  | Comp Exp-Options              | JE       | 30869165 | Est LTIP cost 2009grants-Jan09 | 957.00     |
| 501718 | 16   | 11/30/2008 | Comp Exp-RSU's                | JE       | 30860868 | Accrue RSU & Opt Exp Nov 2008  | 864.00     |
| 501718 | 16   | 12/31/2008 | Comp Exp-RSU's                | JE       | 30865402 | Accrue RSU & Opt Exp Dec 2008  | 864.00     |
| 501718 | 16   | 1/30/2009  | Comp Exp-RSU's                | JE       | 30868915 | Accrue RSU & Opt Exp Jan 2009  | 864.00     |
| 501718 | 16   | 1/31/2009  | Comp Exp-RSU's                | JE       | 30869165 | Est LTIP cost 2009grants-Jan09 | 1,755.00   |
| 501719 | 16   | 11/30/2008 | Comp Exp-Notional Div         | JE       | 30860903 | Accrue RSU Notional Div Nov08  | 95.00      |
| 501719 | 16   | 12/31/2008 | Comp Exp-Notional Div         | JE       | 30865403 | Accrue RSU Notional Div Dec08  | 97.00      |
| 501719 | 16   | 12/31/2008 | Comp Exp-Notional Div         | JE       | 30865529 | Rev Notion Div Accri YTD2008   | -579.00    |
| 504100 | 1    | 12/31/2008 | Group Insurance - Cap Credits | JE       | 30866209 | FA;Reloc Cap OH True Up        | 6,968.26   |
| 504100 | 1    | 11/7/2008  | Group Insurance - Cap Credits | T1       | 31066    | Payroll Disbursement Entries   | -44,696.36 |
| 504100 | 1    | 11/21/2008 | Group Insurance - Cap Credits | T1       | 31178    | Payroll Disbursement Entries   | -44,852.94 |
| 504100 | 1    | 12/5/2008  | Group Insurance - Cap Credits | T1       | 31302    | Payroll Disbursement Entries   | -44,784.78 |
| 504100 | 1    | 12/19/2008 | Group Insurance - Cap Credits | T1       | 31483    | Payroll Disbursement Entries   | -44,285.97 |
| 504100 | 1    | 12/19/2008 | Group Insurance - Cap Credits | T1       | 31562    | Payroll Disbursement Entries   | -90.59     |
| 504100 | 1    | 12/28/2008 | Group Insurance - Cap Credits | T1       | 31680    | Payroll Disbursement Entries   | -44,785.27 |
| 504100 | 1    | 11/7/2008  | Group Insurance - Cap Credits | T3       | 31068    | Actual Burden Journal Entries  | 32,774.72  |
| 504100 | 1    | 11/16/2008 | Group Insurance - Cap Credits | T3       | 31180    | Actual Burden Journal Entries  | 31,831.93  |
| 504100 | 1    | 12/5/2008  | Group Insurance - Cap Credits | T3       | 31304    | Actual Burden Journal Entries  | 32,925.67  |
| 504100 | 1    | 12/14/2008 | Group Insurance - Cap Credits | T3       | 31485    | Actual Burden Journal Entries  | 32,527.16  |
| 504100 | 1    | 12/14/2008 | Group Insurance - Cap Credits | T3       | 31564    | Actual Burden Journal Entries  | 90.59      |
| 504100 | 1    | 12/28/2008 | Group Insurance - Cap Credits | T3       | 31682    | Actual Burden Journal Entries  | 34,265.02  |

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| OBJECT | SUB | GL DATE    | DESCRIPTION                   | DOC TYPE | DOC#     | EXPLANATION                    | AMOUNT     |
|--------|-----|------------|-------------------------------|----------|----------|--------------------------------|------------|
| 504100 | 1   | 1/2/2009   | Group Insurance - Cap Credits | T1       | 31718    | Payroll Disbursement Entries   | -247.70    |
| 504100 | 1   | 1/9/2009   | Group Insurance - Cap Credits | T1       | 31779    | Payroll Disbursement Entries   | 247.70     |
| 504100 | 1   | 1/16/2009  | Group Insurance - Cap Credits | T1       | 31830    | Payroll Disbursement Entries   | -59,471.66 |
| 504100 | 1   | 1/30/2009  | Group Insurance - Cap Credits | T1       | 32057    | Payroll Disbursement Entries   | -60,053.05 |
| 504100 | 1   | 1/2/2009   | Group Insurance - Cap Credits | T3       | 31720    | Actual Burden Journal Entries  | 247.70     |
| 504100 | 1   | 1/11/2009  | Group Insurance - Cap Credits | T3       | 31781    | Actual Burden Journal Entries  | -247.70    |
| 504100 | 1   | 1/11/2009  | Group Insurance - Cap Credits | T3       | 31832    | Actual Burden Journal Entries  | 44,453.67  |
| 504100 | 1   | 1/25/2009  | Group Insurance - Cap Credits | T3       | 32059    | Actual Burden Journal Entries  | 45,629.43  |
| 504100 | 1   | 1/11/2009  | Group Insurance - Cap Credits | T3       | 32118    | Actual Burden Journal Entries  | 92.20      |
| 504100 | 1   | 1/31/2009  | Group Insurance - Cap Credits | T3       | 32152    | Actual Burden Journal Entries  | 31,208.38  |
| 504100 | 16  | 11/30/2008 | Group Ins Oper AG             | JE       | 110      | Retiree Reductions 11.08       | -2,626.50  |
| 504100 | 16  | 11/30/2008 | Group Ins Oper AG             | JE       | 115      | To record Allmerica            | -365.20    |
| 504100 | 16  | 12/31/2008 | Group Ins Oper AG             | JE       | 116      | To record Allmerica Health Ded | -365.20    |
| 504100 | 16  | 11/20/2008 | Group Ins Oper AG             | JE       | 30859807 | BP Trfer charges to valid WO   | 496.11     |
| 504100 | 16  | 11/30/2008 | Group Ins Oper AG             | JE       | 30861162 | Accrue Insurance               | -0.67      |
| 504100 | 16  | 12/31/2008 | Group Ins Oper AG             | JE       | 30865922 | Accrued insurance Dec 08       | -2.19      |
| 504100 | 16  | 11/3/2008  | Group Ins Oper AG             | PS       | 42060643 | Wachovia Bank National Associa | 138,864.62 |
| 504100 | 16  | 12/2/2008  | Group Ins Oper AG             | PS       | 42082823 | Wachovia Bank National Associa | 142,027.71 |
| 504100 | 16  | 11/1/2008  | Group Ins Oper AG             | RR       | 10116879 | Stokley Susie                  | -93.34     |
| 504100 | 16  | 11/1/2008  | Group Ins Oper AG             | RR       | 10116880 | Bailey Dorthoy - remit         | -360.00    |
| 504100 | 16  | 11/1/2008  | Group Ins Oper AG             | RR       | 10116917 | Brown Barbara K.               | -50.00     |
| 504100 | 16  | 11/1/2008  | Group Ins Oper AG             | RR       | 10117036 | Allen Euvonnia L.              | -360.00    |
| 504100 | 16  | 11/1/2008  | Group Ins Oper AG             | RR       | 10117046 | Gooch Wilma J.                 | -360.00    |
| 504100 | 16  | 11/1/2008  | Group Ins Oper AG             | RR       | 10117048 | Barrett Robert D.              | -126.10    |
| 504100 | 16  | 11/1/2008  | Group Ins Oper AG             | RR       | 10117094 | Callan Anthony R.              | -57.00     |
| 504100 | 16  | 12/1/2008  | Group Ins Oper AG             | RR       | 10118608 | Stokley Susie                  | -93.34     |
| 504100 | 16  | 12/1/2008  | Group Ins Oper AG             | RR       | 10118609 | Bailey Dorthoy - remit         | -360.00    |
| 504100 | 16  | 12/1/2008  | Group Ins Oper AG             | RR       | 10118647 | Brown Barbara K.               | -50.00     |
| 504100 | 16  | 12/1/2008  | Group Ins Oper AG             | RR       | 10118765 | Allen Euvonnia L.              | -360.00    |
| 504100 | 16  | 12/1/2008  | Group Ins Oper AG             | RR       | 10118775 | Gooch Wilma J.                 | -360.00    |
| 504100 | 16  | 12/1/2008  | Group Ins Oper AG             | RR       | 10118777 | Barrett Robert D.              | -126.10    |
| 504100 | 16  | 12/1/2008  | Group Ins Oper AG             | RR       | 10118821 | Callan Anthony R.              | -57.00     |
| 504100 | 16  | 12/1/2008  | Group Ins Oper AG             | RR       | 10119799 | Alexander Darrell W.           | -126.28    |
| 504100 | 16  | 11/7/2008  | Group Ins Oper AG             | T1       | 31066    | Payroll Disbursement Entries   | -7,291.10  |
| 504100 | 16  | 11/21/2008 | Group Ins Oper AG             | T1       | 31178    | Payroll Disbursement Entries   | -7,577.88  |
| 504100 | 16  | 12/5/2008  | Group Ins Oper AG             | T1       | 31302    | Payroll Disbursement Entries   | -7,889.41  |
| 504100 | 16  | 12/19/2008 | Group Ins Oper AG             | T1       | 31483    | Payroll Disbursement Entries   | -7,695.09  |
| 504100 | 16  | 12/19/2008 | Group Ins Oper AG             | T1       | 31562    | Payroll Disbursement Entries   | -378.30    |
| 504100 | 16  | 12/28/2008 | Group Ins Oper AG             | T1       | 31680    | Payroll Disbursement Entries   | -8,966.47  |
| 504100 | 16  | 11/7/2008  | Group Ins Oper AG             | T3       | 31068    | Actual Burden Journal Entries  | 46.15      |
| 504100 | 16  | 11/16/2008 | Group Ins Oper AG             | T3       | 31180    | Actual Burden Journal Entries  | 46.15      |
| 504100 | 16  | 12/5/2008  | Group Ins Oper AG             | T3       | 31304    | Actual Burden Journal Entries  | 46.15      |
| 504100 | 16  | 12/14/2008 | Group Ins Oper AG             | T3       | 31485    | Actual Burden Journal Entries  | 46.15      |
| 504100 | 16  | 12/28/2008 | Group Ins Oper AG             | T3       | 31682    | Actual Burden Journal Entries  | 1.29       |
| 504100 | 16  | 1/31/2009  | Group Ins Oper AG             | JE       | 110      | Retiree Reductions 01.09       | -2,722.50  |
| 504100 | 16  | 1/31/2009  | Group Ins Oper AG             | JE       | 115      | To record Allmerica Deduction  | -365.20    |
| 504100 | 16  | 1/31/2009  | Group Ins Oper AG             | JE       | 30869230 | Accrued Insurance Jan 09       | -62.72     |
| 504100 | 16  | 1/5/2009   | Group Ins Oper AG             | PS       | 42114759 | Wachovia Bank National Associa | 141,354.12 |
| 504100 | 16  | 1/15/2009  | Group Ins Oper AG             | RI       | 10115724 | Barrett Robert D.              | 126.10     |
| 504100 | 16  | 1/15/2009  | Group Ins Oper AG             | RR       | 10117048 | Barrett Robert D.              | 126.10     |
| 504100 | 16  | 1/15/2009  | Group Ins Oper AG             | RR       | 10118777 | Barrett Robert D.              | 126.10     |
| 504100 | 16  | 1/1/2009   | Group Ins Oper AG             | RR       | 10119834 | Stokley Susie                  | -128.34    |
| 504100 | 16  | 1/1/2009   | Group Ins Oper AG             | RR       | 10119835 | Bailey Dorthoy - remit         | -395.00    |
| 504100 | 16  | 1/1/2009   | Group Ins Oper AG             | RR       | 10119875 | Brown Barbara K.               | -50.00     |
| 504100 | 16  | 1/1/2009   | Group Ins Oper AG             | RR       | 10119992 | Alexander Darrell W.           | -126.28    |
| 504100 | 16  | 1/1/2009   | Group Ins Oper AG             | RR       | 10119993 | Allen Euvonnia L.              | -395.00    |
| 504100 | 16  | 1/1/2009   | Group Ins Oper AG             | RR       | 10120002 | Gooch Wilma J.                 | -395.00    |
| 504100 | 16  | 1/1/2009   | Group Ins Oper AG             | RR       | 10120004 | Barrett Robert D.              | -126.10    |
| 504100 | 16  | 1/2/2009   | Group Ins Oper AG             | T1       | 31718    | Payroll Disbursement Entries   | -71.16     |
| 504100 | 16  | 1/9/2009   | Group Ins Oper AG             | T1       | 31779    | Payroll Disbursement Entries   | 71.16      |
| 504100 | 16  | 1/16/2009  | Group Ins Oper AG             | T1       | 31830    | Payroll Disbursement Entries   | -9,024.67  |
| 504100 | 16  | 1/30/2009  | Group Ins Oper AG             | T1       | 32057    | Payroll Disbursement Entries   | -8,879.17  |
| 504100 | 16  | 1/2/2009   | Group Ins Oper AG             | T3       | 31720    | Actual Burden Journal Entries  | 41.22      |
| 504100 | 16  | 1/11/2009  | Group Ins Oper AG             | T3       | 31832    | Actual Burden Journal Entries  | 6.52       |
| 504100 | 16  | 1/25/2009  | Group Ins Oper AG             | T3       | 32059    | Actual Burden Journal Entries  | 14.20      |
| 504100 | 16  | 1/31/2009  | Group Ins Oper AG             | T3       | 32152    | Actual Burden Journal Entries  | 32.60      |

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|--------|-----|------------|---------------------------|----------|----------|--------------------------------|------------|
| 504500 | 16  | 11/6/2008  | Other Welf Oper AG        | CC       | 5336     | KROGER                         | 23.15      |
| 504500 | 16  | 11/13/2008 | Other Welf Oper AG        | CC       | 5360     | WM SUPERCENTER                 | 314.82     |
| 504500 | 16  | 11/20/2008 | Other Welf Oper AG        | CC       | 5379     | KROGER                         | 30.80      |
| 504500 | 16  | 11/1/2008  | Other Welf Oper AG        | JE       | 130      | KY unmapped pcard accru 1008   | -23.15     |
| 504500 | 16  | 11/16/2008 | Other Welf Oper AG        | T3       | 31180    | Actual Burden Journal Entries  | 250.00     |
| 504500 | 16  | 12/14/2008 | Other Welf Oper AG        | T3       | 31549    | Actual Burden Journal Entries  | -119.93    |
| 504610 | 16  | 12/11/2008 | Employee Awards AG        | CC       | 5446     | WALMART COM                    | 1,384.90   |
| 504610 | 16  | 12/18/2008 | Employee Awards AG        | CC       | 5481     | WALMART COM                    | 2,385.45   |
| 504610 | 16  | 11/5/2008  | Employee Awards AG        | PV       | 42063234 | Tharpe Company Inc-REMIT       | 242.23     |
| 504610 | 16  | 11/14/2008 | Employee Awards AG        | PV       | 42070990 | Tharpe Company Inc-REMIT       | 101.30     |
| 504610 | 16  | 12/9/2008  | Employee Awards AG        | PV       | 42090642 | Tharpe Company Inc-REMIT       | 80.96      |
| 504620 | 16  | 11/13/2008 | Employee Physical Exam AG | CC       | 5360     | SMG #16 CRTTNDN                | 15.00      |
| 504620 | 16  | 12/11/2008 | Employee Physical Exam AG | CC       | 5446     | DR VAN BUSSUM                  | -15.00     |
| 504620 | 16  | 11/26/2008 | Employee Physical Exam AG | JE       | 130      | KY unmapped pcard accrual 1108 | 107.00     |
| 504620 | 16  | 11/30/2008 | Employee Physical Exam AG | JE       | 121005   | Accrue for Good/ Services Recd | 170.00     |
| 504620 | 16  | 11/1/2008  | Employee Physical Exam AG | JE       | 121013   | Rec'd KY PTP 5 Accrual 10 08   | -700.00    |
| 504620 | 16  | 11/12/2008 | Employee Physical Exam AG | PV       | 42068950 | New Lexington Clinic           | 87.00      |
| 504620 | 16  | 11/12/2008 | Employee Physical Exam AG | PV       | 42068951 | BaptistWorx Business Office    | 900.00     |
| 504620 | 16  | 11/12/2008 | Employee Physical Exam AG | PV       | 42068953 | BaptistWorx Business Office    | 35.00      |
| 504620 | 16  | 12/9/2008  | Employee Physical Exam AG | PV       | 42090643 | New Lexington Clinic           | 152.00     |
| 504620 | 16  | 12/9/2008  | Employee Physical Exam AG | PV       | 42090671 | BaptistWorx Business Office    | 70.00      |
| 504620 | 16  | 12/9/2008  | Employee Physical Exam AG | PV       | 42090673 | BaptistWorx Business Office    | 140.00     |
| 504620 | 16  | 12/10/2008 | Employee Physical Exam AG | PV       | 42090974 | BaptistWorx Business Office    | 50.00      |
| 504620 | 16  | 1/6/2009   | Employee Physical Exam AG | PV       | 42115428 | New Lexington Clinic           | 1,100.00   |
| 504620 | 16  | 1/7/2009   | Employee Physical Exam AG | PV       | 42116027 | BaptistWorx Business Office    | 105.00     |
| 504660 | 16  | 11/14/2008 | Tuition Aid AG            | PS       | 42070539 | Indiana Wesleyan University    | 1,550.00   |
| 504660 | 16  | 12/10/2008 | Tuition Aid AG            | PS       | 42090825 | Indiana Wesleyan University    | 660.00     |
| 504660 | 16  | 11/7/2008  | Tuition Aid AG            | T3       | 31068    | Actual Burden Journal Entries  | 0.00       |
| 504660 | 16  | 12/5/2008  | Tuition Aid AG            | T3       | 31304    | Actual Burden Journal Entries  | -42.62     |
| 504660 | 16  | 1/6/2009   | Tuition Aid AG            | PS       | 42115531 | Kentucky University            | 1,446.00   |
| 504660 | 16  | 1/6/2009   | Tuition Aid AG            | PS       | 42115532 | Midway College-PO/REMIT        | 1,140.00   |
| 504660 | 16  | 1/9/2009   | Tuition Aid AG            | PS       | 42116650 | Sullivan University            | 1,590.00   |
| 504660 | 16  | 1/23/2009  | Tuition Aid AG            | PS       | 42126681 | Indiana Wesleyan University    | 660.00     |
| 504670 | 16  | 12/4/2008  | Training AG               | CC       | 5432     | KROGER                         | 166.11     |
| 505100 | 1   | 12/31/2008 | PBOP Cap Credits          | JE       | 30866209 | FA;Reloc Cap OH True Up        | -8,769.79  |
| 505100 | 1   | 11/7/2008  | PBOP Cap Credits          | T1       | 31066    | Payroll Disbursement Entries   | -42,496.92 |
| 505100 | 1   | 11/21/2008 | PBOP Cap Credits          | T1       | 31178    | Payroll Disbursement Entries   | -42,615.15 |
| 505100 | 1   | 12/5/2008  | PBOP Cap Credits          | T1       | 31302    | Payroll Disbursement Entries   | -43,605.41 |
| 505100 | 1   | 12/19/2008 | PBOP Cap Credits          | T1       | 31483    | Payroll Disbursement Entries   | -43,194.35 |
| 505100 | 1   | 12/28/2008 | PBOP Cap Credits          | T1       | 31680    | Payroll Disbursement Entries   | -42,848.25 |
| 505100 | 1   | 11/7/2008  | PBOP Cap Credits          | T3       | 31068    | Actual Burden Journal Entries  | 31,589.59  |
| 505100 | 1   | 11/16/2008 | PBOP Cap Credits          | T3       | 31180    | Actual Burden Journal Entries  | 31,307.53  |
| 505100 | 1   | 12/5/2008  | PBOP Cap Credits          | T3       | 31304    | Actual Burden Journal Entries  | 33,240.08  |
| 505100 | 1   | 12/14/2008 | PBOP Cap Credits          | T3       | 31485    | Actual Burden Journal Entries  | 32,500.25  |
| 505100 | 1   | 12/28/2008 | PBOP Cap Credits          | T3       | 31682    | Actual Burden Journal Entries  | 33,614.59  |
| 505100 | 1   | 1/16/2009  | PBOP Cap Credits          | T1       | 31830    | Payroll Disbursement Entries   | -24,704.53 |
| 505100 | 1   | 1/30/2009  | PBOP Cap Credits          | T1       | 32057    | Payroll Disbursement Entries   | -24,528.33 |
| 505100 | 1   | 1/11/2009  | PBOP Cap Credits          | T3       | 31832    | Actual Burden Journal Entries  | 18,777.01  |
| 505100 | 1   | 1/25/2009  | PBOP Cap Credits          | T3       | 32059    | Actual Burden Journal Entries  | 18,640.23  |
| 505100 | 1   | 1/31/2009  | PBOP Cap Credits          | T3       | 32152    | Actual Burden Journal Entries  | 12,552.69  |
| 505100 | 16  | 11/30/2008 | PBOP Oper AG              | JR       | 2001     | 2008 FASB 106 for OPEBS        | 62,197.75  |
| 505100 | 16  | 1/31/2009  | PBOP Oper AG              | JE       | 18010947 | Corr JR 2001 for retiree contr | 5,022.00   |
| 505100 | 16  | 1/31/2009  | PBOP Oper AG              | JR       | 2001     | 2009 FASB 106 for OPEBS        | 94,375.00  |
| 506100 | 1   | 12/31/2008 | Pension - Cap Credits     | JE       | 30866209 | FA;Reloc Cap OH True Up        | -9,100.52  |
| 506100 | 1   | 11/7/2008  | Pension - Cap Credits     | T1       | 31066    | Payroll Disbursement Entries   | -46,544.24 |
| 506100 | 1   | 11/21/2008 | Pension - Cap Credits     | T1       | 31178    | Payroll Disbursement Entries   | -46,673.72 |
| 506100 | 1   | 12/5/2008  | Pension - Cap Credits     | T1       | 31302    | Payroll Disbursement Entries   | -47,758.29 |
| 506100 | 1   | 12/19/2008 | Pension - Cap Credits     | T1       | 31483    | Payroll Disbursement Entries   | -47,308.06 |
| 506100 | 1   | 12/28/2008 | Pension - Cap Credits     | T1       | 31680    | Payroll Disbursement Entries   | -46,929.06 |
| 506100 | 1   | 11/7/2008  | Pension - Cap Credits     | T3       | 31068    | Actual Burden Journal Entries  | 34,597.97  |
| 506100 | 1   | 11/16/2008 | Pension - Cap Credits     | T3       | 31180    | Actual Burden Journal Entries  | 34,289.05  |
| 506100 | 1   | 12/5/2008  | Pension - Cap Credits     | T3       | 31304    | Actual Burden Journal Entries  | 36,405.96  |
| 506100 | 1   | 12/14/2008 | Pension - Cap Credits     | T3       | 31485    | Actual Burden Journal Entries  | 35,595.60  |
| 506100 | 1   | 12/28/2008 | Pension - Cap Credits     | T3       | 31682    | Actual Burden Journal Entries  | 36,816.22  |
| 506100 | 1   | 1/16/2009  | Pension - Cap Credits     | T1       | 31830    | Payroll Disbursement Entries   | -26,497.61 |
| 506100 | 1   | 1/30/2009  | Pension - Cap Credits     | T1       | 32057    | Payroll Disbursement Entries   | -26,308.61 |

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| OBJECT | SUB | GL DATE    | DESCRIPTION             | DOC TYPE | DOC#     | EXPLANATION                     | AMOUNT     |
|--------|-----|------------|-------------------------|----------|----------|---------------------------------|------------|
| 506100 | 1   | 11/11/2009 | Pension - Cap Credits   | T3       | 31832    | Actual Burden Journal Entries   | 20,139.91  |
| 506100 | 1   | 1/25/2009  | Pension - Cap Credits   | T3       | 32059    | Actual Burden Journal Entries   | 19,993.34  |
| 506100 | 1   | 1/31/2009  | Pension - Cap Credits   | T3       | 32152    | Actual Burden Journal Entries   | 13,463.61  |
| 506100 | 16  | 11/30/2008 | Pension Oper AG         | JR       |          | 2002 2008 Pension Accrual       | 67,034.00  |
| 507100 | 16  | 11/1/2008  | 401k Oper AG            | JE       | 30856971 | 401K Co Match Accrual Oct 2008  | -5,283.94  |
| 507100 | 16  | 11/26/2008 | 401k Oper AG            | JE       | 30860422 | 401K Co Match Accr November 08  | 5,591.18   |
| 507100 | 16  | 11/30/2008 | 401k Oper AG            | JE       | 30862040 | FASTR - ALLOCATION KY_ALLEXP2   | -9.15      |
| 507100 | 16  | 12/30/2008 | 401k Oper AG            | JE       | 30864872 | 401K Co match Accr for Dec 08   | 1,696.74   |
| 507100 | 16  | 11/7/2008  | 401k Oper AG            | T3       | 31068    | Actual Burden Journal Entries   | -0.02      |
| 507100 | 16  | 11/16/2008 | 401k Oper AG            | T3       | 31180    | Actual Burden Journal Entries   | 350.74     |
| 507100 | 16  | 12/5/2008  | 401k Oper AG            | T3       | 31304    | Actual Burden Journal Entries   | 404.08     |
| 507100 | 16  | 12/5/2008  | 401k Oper AG            | T3       | 31376    | Actual Burden Journal Entries   | 19.65      |
| 507100 | 16  | 12/14/2008 | 401k Oper AG            | T3       | 31485    | Actual Burden Journal Entries   | -0.02      |
| 507100 | 16  | 12/28/2008 | 401k Oper AG            | T3       | 31682    | Actual Burden Journal Entries   | 395.25     |
| 507100 | 16  | 11/1/2009  | 401k Oper AG            | JE       | 30864872 | 401K Co match Accr for Dec 08   | -1,696.74  |
| 507100 | 16  | 1/29/2009  | 401k Oper AG            | JE       | 30868864 | January 09 401K Accrual         | 2,856.60   |
| 507100 | 16  | 1/31/2009  | 401k Oper AG            | JE       | 30869462 | FASTR - ALLOCATION KY_ALLEXP2   | -5.95      |
| 507100 | 16  | 1/2/2009   | 401k Oper AG            | T3       | 31720    | Actual Burden Journal Entries   | 32.35      |
| 507100 | 16  | 1/11/2009  | 401k Oper AG            | T3       | 31781    | Actual Burden Journal Entries   | -32.35     |
| 507100 | 16  | 1/11/2009  | 401k Oper AG            | T3       | 31832    | Actual Burden Journal Entries   | 383.08     |
| 507100 | 16  | 1/25/2009  | 401k Oper AG            | T3       | 32059    | Actual Burden Journal Entries   | 239.21     |
| 507100 | 16  | 1/31/2009  | 401k Oper AG            | T3       | 32152    | Actual Burden Journal Entries   | 118.55     |
| 508101 | 16  | 11/1/2008  | DCP Oper AG             | JE       | 30857253 | DCP Accrual October 2008        | -4,378.47  |
| 508101 | 16  | 11/26/2008 | DCP Oper AG             | JE       | 30860461 | DCP Co Contribution Accr Nov08  | 4,757.31   |
| 508101 | 16  | 12/30/2008 | DCP Oper AG             | JE       | 30864865 | DCP Accrual December 2008       | 1,465.12   |
| 508101 | 16  | 11/7/2008  | DCP Oper AG             | T3       | 31068    | Actual Burden Journal Entries   | 131.50     |
| 508101 | 16  | 11/16/2008 | DCP Oper AG             | T3       | 31180    | Actual Burden Journal Entries   | 131.49     |
| 508101 | 16  | 12/5/2008  | DCP Oper AG             | T3       | 31304    | Actual Burden Journal Entries   | 212.26     |
| 508101 | 16  | 12/5/2008  | DCP Oper AG             | T3       | 31376    | Actual Burden Journal Entries   | 103.16     |
| 508101 | 16  | 12/14/2008 | DCP Oper AG             | T3       | 31485    | Actual Burden Journal Entries   | 212.26     |
| 508101 | 16  | 12/28/2008 | DCP Oper AG             | T3       | 31682    | Actual Burden Journal Entries   | 204.18     |
| 508101 | 16  | 11/1/2009  | DCP Oper AG             | JE       | 30864865 | DCP Accrual December 2008       | -1,465.12  |
| 508101 | 16  | 1/29/2009  | DCP Oper AG             | JE       | 30868734 | DCP Accrual January 2009        | 2,440.65   |
| 508101 | 16  | 1/2/2009   | DCP Oper AG             | T3       | 31720    | Actual Burden Journal Entries   | 84.92      |
| 508101 | 16  | 1/11/2009  | DCP Oper AG             | T3       | 31781    | Actual Burden Journal Entries   | -84.92     |
| 508101 | 16  | 1/11/2009  | DCP Oper AG             | T3       | 31832    | Actual Burden Journal Entries   | 185.92     |
| 508101 | 16  | 1/25/2009  | DCP Oper AG             | T3       | 32059    | Actual Burden Journal Entries   | 80.77      |
| 508101 | 16  | 1/11/2009  | DCP Oper AG             | T3       | 32118    | Actual Burden Journal Entries   | 25.48      |
| 508101 | 16  | 1/31/2009  | DCP Oper AG             | T3       | 32152    | Actual Burden Journal Entries   | 80.77      |
| 508102 | 16  | 12/23/2008 | Retiree Med Oper AG     | JE       | 30864166 | 2008 4Qtr RMRA True up          | 2,874.84   |
| 508102 | 16  | 11/7/2008  | Retiree Med Oper AG     | T3       | 31068    | Actual Burden Journal Entries   | 120.46     |
| 508102 | 16  | 12/5/2008  | Retiree Med Oper AG     | T3       | 31304    | Actual Burden Journal Entries   | 117.79     |
| 508102 | 16  | 12/28/2008 | Retiree Med Oper AG     | T3       | 31682    | Actual Burden Journal Entries   | 124.89     |
| 508102 | 16  | 1/11/2009  | Retiree Med Oper AG     | T3       | 31781    | Actual Burden Journal Entries   | -41.63     |
| 508102 | 16  | 1/31/2009  | Retiree Med Oper AG     | T3       | 32152    | Actual Burden Journal Entries   | 125.01     |
| 508200 | 16  | 11/30/2008 | ESPP Oper AG            | JE       | 30861185 | Accrue ESPP Expense Nov 2008    | 389.54     |
| 508200 | 16  | 12/31/2008 | ESPP Oper AG            | JE       | 30865404 | Accrue ESPP Expense Dec 2008    | 987.37     |
| 508200 | 16  | 1/31/2009  | ESPP Oper AG            | JE       | 30869243 | Accrue ESPP Expense Jan 2009    | 987.37     |
| 510100 | 11  | 11/1/2008  | Purchased Water-Outside | JE       |          | 205 Accrue KY PurWtr Oct 08     | -12,058.00 |
| 510100 | 11  | 12/4/2008  | Purchased Water-Outside | PD       | 42086002 | Kentucky American Water         | -411.58    |
| 510100 | 11  | 11/11/2008 | Purchased Water-Outside | PV       | 42068441 | Georgetown Municipal Water & S  | 9.33       |
| 510100 | 11  | 11/11/2008 | Purchased Water-Outside | PV       | 42068446 | Gallatin County Water District  | 1,155.15   |
| 510100 | 11  | 11/11/2008 | Purchased Water-Outside | PV       | 42068460 | Carroll Co Water Dist 1         | 2,671.27   |
| 510100 | 11  | 11/11/2008 | Purchased Water-Outside | PV       | 42068476 | Georgetown Municipal Water & S  | 9.33       |
| 510100 | 11  | 11/17/2008 | Purchased Water-Outside | PV       | 42071445 | Winchester Municipal Utilities  | 6,289.53   |
| 510100 | 11  | 11/26/2008 | Purchased Water-Outside | PV       | 42081939 | Georgetown Municipal Water & S  | 9.76       |
| 510100 | 11  | 11/26/2008 | Purchased Water-Outside | PV       | 42081943 | Georgetown Municipal Water & S  | 9.76       |
| 510100 | 11  | 11/26/2008 | Purchased Water-Outside | PV       | 42082304 | Winchester Municipal Utilities  | 446.47     |
| 510100 | 11  | 12/4/2008  | Purchased Water-Outside | PV       | 42086045 | Gallatin County Water District  | 1,307.90   |
| 510100 | 11  | 12/8/2008  | Purchased Water-Outside | PV       | 42088689 | Winchester Municipal Utilities  | 401.36     |
| 510100 | 11  | 12/9/2008  | Purchased Water-Outside | PV       | 42090653 | Carroll Co Water Dist 1         | 2,593.75   |
| 510100 | 11  | 12/9/2008  | Purchased Water-Outside | PV       | 42090674 | Winchester Municipal Utilities  | 7,789.90   |
| 510100 | 11  | 12/30/2008 | Purchased Water-Outside | PV       | 42109191 | Georgetown Municipal Water & S  | 9.33       |
| 510100 | 11  | 12/30/2008 | Purchased Water-Outside | PV       | 42109195 | Georgetown Municipal Water & S  | 9.33       |
| 510100 | 11  | 12/30/2008 | Purchased Water-Outside | PV       | 42109270 | Gallatin County Water District  | 936.74     |
| 510100 | 11  | 1/1/2009   | Purchased Water-Outside | JE       |          | 205 Purchased Water Acclr Dec08 | -9,762.00  |

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| OBJECT | SUB | GL DATE    | DESCRIPTION             | DOC TYPE | DOC#     | EXPLANATION                     | AMOUNT     |
|--------|-----|------------|-------------------------|----------|----------|---------------------------------|------------|
| 510100 | 11  | 1/14/2009  | Purchased Water-Outside | PV       | 42120004 | Carroll Co Water Dist 1         | 2,819.01   |
| 510100 | 11  | 1/22/2009  | Purchased Water-Outside | PV       | 42125477 | Winchester Municipal Utilities  | 6,146.90   |
| 511100 | 13  | 11/3/2008  | Waste Disposal Exp WT   | EE       | 3499588  | KENTUCKY UTILITIES COMPANY      | 3,461.48   |
| 511100 | 13  | 11/4/2008  | Waste Disposal Exp WT   | EE       | 3500637  | KENTUCKY UTILITIES COMPANY      | 19.07      |
| 511100 | 13  | 11/6/2008  | Waste Disposal Exp WT   | EE       | 3506623  | KENTUCKY UTILITIES COMPANY      | 0.00       |
| 511100 | 13  | 12/3/2008  | Waste Disposal Exp WT   | EE       | 3537648  | KENTUCKY UTILITIES COMPANY      | 22.07      |
| 511100 | 13  | 12/3/2008  | Waste Disposal Exp WT   | EE       | 3537664  | KENTUCKY UTILITIES COMPANY      | 0.00       |
| 511100 | 13  | 12/3/2008  | Waste Disposal Exp WT   | EE       | 3537671  | KENTUCKY UTILITIES COMPANY      | 3,153.44   |
| 511100 | 13  | 11/25/2008 | Waste Disposal Exp WT   | ID       | 505131   | Owenton WW Nov 2008             | 145.34     |
| 511100 | 13  | 11/25/2008 | Waste Disposal Exp WT   | ID       | 505230   | CHEM ISSUES RRS NOV 2008        | 589.25     |
| 511100 | 13  | 11/25/2008 | Waste Disposal Exp WT   | ID       | 505231   | Chemical Issues KRS Nov         | 2633.99    |
| 511100 | 13  | 11/25/2008 | Waste Disposal Exp WT   | ID       | 505256   | CHEM ISSUES ROCKWELL NOV 2008   | 233.20     |
| 511100 | 13  | 12/30/2008 | Waste Disposal Exp WT   | ID       | 510929   | CHEMICAL ISSUES KRS DEC 2008    | 3,304.17   |
| 511100 | 13  | 12/30/2008 | Waste Disposal Exp WT   | ID       | 510932   | Owenton WWTP Dec 2008           | 50.44      |
| 511100 | 13  | 12/30/2008 | Waste Disposal Exp WT   | ID       | 510957   | Chemical Issues RRS Dec 2008    | 508.57     |
| 511100 | 13  | 12/30/2008 | Waste Disposal Exp WT   | ID       | 510977   | Chchemical Issue Rockwell Dec08 | 233.20     |
| 511100 | 13  | 11/24/2008 | Waste Disposal Exp WT   | IJ       | 30860053 | FA ADJ 10/08 INVENTORY RECON    | 0.02       |
| 511100 | 13  | 12/30/2008 | Waste Disposal Exp WT   | IJ       | 30864892 | FA ADJ 11/08 INVENTORY RECON    | -0.02      |
| 511100 | 13  | 11/1/2008  | Waste Disposal Exp WT   | JE       | 210      | periodic sludge accrual         | -41,670.00 |
| 511100 | 13  | 11/30/2008 | Waste Disposal Exp WT   | JE       | 121005   | Accrue for Good/ Services Recd  | 1,050.00   |
| 511100 | 13  | 11/30/2008 | Waste Disposal Exp WT   | JE       | 30862040 | FASTR - ALLOCATION KY_ALLEXP2   | -1,050.00  |
| 511100 | 13  | 12/29/2008 | Waste Disposal Exp WT   | PV       | 41534520 | C I Thornburg Co Inc-PO/REMIT   | -50.00     |
| 511100 | 13  | 11/5/2008  | Waste Disposal Exp WT   | PV       | 42063729 | Martin's Sanitation Service In  | 1,050.00   |
| 511100 | 13  | 11/26/2008 | Waste Disposal Exp WT   | PV       | 42082325 | CI Thornburg Co Inc             | 0.47       |
| 511100 | 13  | 12/4/2008  | Waste Disposal Exp WT   | PV       | 42085927 | Martin's Sanitation Service In  | 1,350.00   |
| 511100 | 13  | 12/31/2008 | Waste Disposal Exp WT   | ST       | 30863889 | ST Sabrix Reversal Chemicals    | -16.47     |
| 511100 | 13  | 1/7/2009   | Waste Disposal Exp WT   | EE       | 3578139  | KENTUCKY UTILITIES COMPANY      | 2,150.19   |
| 511100 | 13  | 1/7/2009   | Waste Disposal Exp WT   | EE       | 3578194  | KENTUCKY UTILITIES COMPANY      | 0.00       |
| 511100 | 13  | 1/7/2009   | Waste Disposal Exp WT   | EE       | 3579521  | KENTUCKY UTILITIES COMPANY      | 0.00       |
| 511100 | 13  | 1/29/2009  | Waste Disposal Exp WT   | ID       | 515873   | chemical issues RRS Jan 2009    | 503.59     |
| 511100 | 13  | 1/29/2009  | Waste Disposal Exp WT   | ID       | 515877   | chem issues Rockwell Jan 2009   | 233.97     |
| 511100 | 13  | 1/29/2009  | Waste Disposal Exp WT   | ID       | 515882   | chemical issues KRS Jan 2009    | 2,727.65   |
| 511100 | 13  | 1/30/2009  | Waste Disposal Exp WT   | ID       | 516299   | Owenton WWTP Jan 2009           | 13.70      |
| 511100 | 13  | 1/29/2009  | Waste Disposal Exp WT   | IJ       | 30868825 | FA ADJ 12/08 INVENTORY RECON    | -0.09      |
| 511100 | 13  | 1/1/2009   | Waste Disposal Exp WT   | JE       | 210      | periodic sludge accrual         | -50,004.00 |
| 511100 | 13  | 1/28/2009  | Waste Disposal Exp WT   | JE       | 30868719 | JAN09 Inv Write Off             | -205.43    |
| 511100 | 13  | 1/31/2009  | Waste Disposal Exp WT   | JE       | 30869462 | FASTR - ALLOCATION KY_ALLEXP2   | -900.00    |
| 511100 | 13  | 1/14/2009  | Waste Disposal Exp WT   | PV       | 42119992 | Martin's Sanitation Service In  | 900.00     |
| 511200 | 13  | 11/30/2008 | Amort Waste Disp Exp    | JG       | 12000001 | IAS Adjustments                 | -8,437.50  |
| 511200 | 13  | 11/30/2008 | Amort Waste Disp Exp    | JR       | 30059955 | Amortization Waste Disposal     | 8,437.50   |
| 515100 | 12  | 11/3/2008  | Purch Power P           | EE       | 3499572  | KENTUCKY UTILITIES COMPANY      | 20.57      |
| 515100 | 12  | 11/6/2008  | Purch Power P           | EE       | 3506552  | KENTUCKY UTILITIES COMPANY      | 39.43      |
| 515100 | 12  | 11/6/2008  | Purch Power P           | EE       | 3506561  | KENTUCKY UTILITIES COMPANY      | 0.00       |
| 515100 | 12  | 11/6/2008  | Purch Power P           | EE       | 3506646  | KENTUCKY UTILITIES COMPANY      | 75.64      |
| 515100 | 12  | 11/6/2008  | Purch Power P           | EE       | 3506660  | KENTUCKY UTILITIES COMPANY      | 251.04     |
| 515100 | 12  | 11/6/2008  | Purch Power P           | EE       | 3506777  | KENTUCKY UTILITIES COMPANY      | 0.00       |
| 515100 | 12  | 11/6/2008  | Purch Power P           | EE       | 3506790  | KENTUCKY UTILITIES COMPANY      | 0.00       |
| 515100 | 12  | 11/10/2008 | Purch Power P           | EE       | 3510770  | KENTUCKY UTILITIES COMPANY      | 138.14     |
| 515100 | 12  | 11/10/2008 | Purch Power P           | EE       | 3511358  | KENTUCKY UTILITIES COMPANY      | 44.00      |
| 515100 | 12  | 11/13/2008 | Purch Power P           | EE       | 3516534  | KENTUCKY UTILITIES COMPANY      | 124.11     |
| 515100 | 12  | 11/13/2008 | Purch Power P           | EE       | 3517172  | CLARK ENERGY COOP               | 4.95       |
| 515100 | 12  | 11/14/2008 | Purch Power P           | EE       | 3518933  | KENTUCKY UTILITIES COMPANY      | 0.00       |
| 515100 | 12  | 11/17/2008 | Purch Power P           | EE       | 3519496  | KENTUCKY UTILITIES COMPANY      | 4.06       |
| 515100 | 12  | 11/26/2008 | Purch Power P           | EE       | 3531143  | KENTUCKY UTILITIES COMPANY      | 63.94      |
| 515100 | 12  | 12/1/2008  | Purch Power P           | EE       | 3532486  | KENTUCKY UTILITIES COMPANY      | 25.86      |
| 515100 | 12  | 12/3/2008  | Purch Power P           | EE       | 3537639  | KENTUCKY UTILITIES COMPANY      | -0.55      |
| 515100 | 12  | 12/3/2008  | Purch Power P           | EE       | 3537713  | KENTUCKY UTILITIES COMPANY      | 278.39     |
| 515100 | 12  | 12/3/2008  | Purch Power P           | EE       | 3537718  | KENTUCKY UTILITIES COMPANY      | 76.98      |
| 515100 | 12  | 12/10/2008 | Purch Power P           | EE       | 3550387  | KENTUCKY UTILITIES COMPANY      | 0.00       |
| 515100 | 12  | 12/11/2008 | Purch Power P           | EE       | 3550836  | KENTUCKY UTILITIES COMPANY      | 0.00       |
| 515100 | 12  | 12/11/2008 | Purch Power P           | EE       | 3551584  | KENTUCKY UTILITIES COMPANY      | 0.00       |
| 515100 | 12  | 12/11/2008 | Purch Power P           | EE       | 3551592  | KENTUCKY UTILITIES COMPANY      | 41.30      |
| 515100 | 12  | 12/11/2008 | Purch Power P           | EE       | 3551630  | KENTUCKY UTILITIES COMPANY      | 207.64     |
| 515100 | 12  | 12/11/2008 | Purch Power P           | EE       | 3551845  | KENTUCKY UTILITIES COMPANY      | 148.23     |
| 515100 | 12  | 12/11/2008 | Purch Power P           | EE       | 3551957  | CLARK ENERGY COOP               | 0.00       |
| 515100 | 12  | 12/17/2008 | Purch Power P           | EE       | 3557210  | KENTUCKY UTILITIES COMPANY      | 0.00       |



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| OBJECT | SUB | GL DATE    | DESCRIPTION    | DOC TYPE | DOC#     | EXPLANATION                    | AMOUNT     |
|--------|-----|------------|----------------|----------|----------|--------------------------------|------------|
| 515100 | 12  | 12/17/2008 | Purch Power P  | EE       | 3557253  | KENTUCKY UTILITIES COMPANY     | 75.00      |
| 515100 | 12  | 12/17/2008 | Purch Power P  | EE       | 3557277  | KENTUCKY UTILITIES COMPANY     | 25.43      |
| 515100 | 12  | 11/1/2008  | Purch Power P  | JE       | 155      | Accrue Oct08 Power             | -15,824.26 |
| 515100 | 12  | 11/1/2008  | Purch Power P  | JE       | 156      | Accr Oct08 Discretionary Power | 2,185.36   |
| 515100 | 12  | 11/30/2008 | Purch Power P  | JE       | 157      | Discretpry Pwr Acclr Nov08     | -3,084.60  |
| 515100 | 12  | 11/14/2008 | Purch Power P  | PS       | 42071205 | Kentucky Department of Revenue | 1,181.11   |
| 515100 | 12  | 12/3/2008  | Purch Power P  | PS       | 42085385 | Kentucky Department of Revenue | 1,181.11   |
| 515100 | 12  | 1/2/2009   | Purch Power P  | EE       | 3572448  | KENTUCKY UTILITIES COMPANY     | 2.96       |
| 515100 | 12  | 1/6/2009   | Purch Power P  | EE       | 3576180  | KENTUCKY UTILITIES COMPANY     | 78.60      |
| 515100 | 12  | 1/7/2009   | Purch Power P  | EE       | 3577773  | KENTUCKY UTILITIES COMPANY     | 0.00       |
| 515100 | 12  | 1/7/2009   | Purch Power P  | EE       | 3577792  | KENTUCKY UTILITIES COMPANY     | 0.00       |
| 515100 | 12  | 1/8/2009   | Purch Power P  | EE       | 3577848  | KENTUCKY UTILITIES COMPANY     | 69.35      |
| 515100 | 12  | 1/7/2009   | Purch Power P  | EE       | 3577874  | KENTUCKY UTILITIES COMPANY     | 44.00      |
| 515100 | 12  | 1/7/2009   | Purch Power P  | EE       | 3577914  | KENTUCKY UTILITIES COMPANY     | 188.98     |
| 515100 | 12  | 1/7/2009   | Purch Power P  | EE       | 3578017  | KENTUCKY UTILITIES COMPANY     | 0.00       |
| 515100 | 12  | 1/7/2009   | Purch Power P  | EE       | 3578046  | KENTUCKY UTILITIES COMPANY     | 310.50     |
| 515100 | 12  | 1/8/2009   | Purch Power P  | EE       | 3582575  | KENTUCKY UTILITIES COMPANY     | 21.18      |
| 515100 | 12  | 1/9/2009   | Purch Power P  | EE       | 3586197  | KENTUCKY UTILITIES COMPANY     | 61.50      |
| 515100 | 12  | 1/13/2009  | Purch Power P  | EE       | 3590985  | CLARK ENERGY COOP              | 0.00       |
| 515100 | 12  | 1/14/2009  | Purch Power P  | EE       | 3593197  | KENTUCKY UTILITIES COMPANY     | 210.65     |
| 515100 | 12  | 1/14/2009  | Purch Power P  | EE       | 3593224  | KENTUCKY UTILITIES COMPANY     | 0.00       |
| 515100 | 12  | 1/20/2009  | Purch Power P  | EE       | 3598662  | KENTUCKY UTILITIES COMPANY     | 2.81       |
| 515100 | 12  | 1/21/2009  | Purch Power P  | EE       | 3599598  | KENTUCKY UTILITIES COMPANY     | 505.43     |
| 515100 | 12  | 1/1/2009   | Purch Power P  | JE       | 155      | Power Accrual SER Dec 08       | -17,802.04 |
| 515100 | 12  | 1/1/2009   | Purch Power P  | JE       | 156      | Dec Power accrual adj          | -8,631.38  |
| 515100 | 12  | 1/9/2009   | Purch Power P  | PS       | 42116952 | Kentucky Department of Revenue | 1,181.11   |
| 515100 | 13  | 11/3/2008  | Purch Power WT | EE       | 3499588  | KENTUCKY UTILITIES COMPANY     | 243,786.91 |
| 515100 | 13  | 11/4/2008  | Purch Power WT | EE       | 3500633  | KENTUCKY UTILITIES COMPANY     | 66.74      |
| 515100 | 13  | 11/4/2008  | Purch Power WT | EE       | 3500636  | KENTUCKY UTILITIES COMPANY     | 15.90      |
| 515100 | 13  | 11/6/2008  | Purch Power WT | EE       | 3506557  | KENTUCKY UTILITIES COMPANY     | 511.51     |
| 515100 | 13  | 11/10/2008 | Purch Power WT | EE       | 3511349  | KENTUCKY UTILITIES COMPANY     | -29.22     |
| 515100 | 13  | 11/13/2008 | Purch Power WT | EE       | 3517077  | OWEN ELECTRIC COOP INC         | 0.33       |
| 515100 | 13  | 11/13/2008 | Purch Power WT | EE       | 3517079  | OWEN ELECTRIC COOP INC         | 5,831.53   |
| 515100 | 13  | 11/17/2008 | Purch Power WT | EE       | 3519692  | KENTUCKY UTILITIES COMPANY     | 0.00       |
| 515100 | 13  | 11/17/2008 | Purch Power WT | EE       | 3519696  | KENTUCKY UTILITIES COMPANY     | 0.00       |
| 515100 | 13  | 12/3/2008  | Purch Power WT | EE       | 3537671  | KENTUCKY UTILITIES COMPANY     | 222,092.12 |
| 515100 | 13  | 12/3/2008  | Purch Power WT | EE       | 3537677  | KENTUCKY UTILITIES COMPANY     | 0.65       |
| 515100 | 13  | 12/3/2008  | Purch Power WT | EE       | 3537722  | KENTUCKY UTILITIES COMPANY     | 111.98     |
| 515100 | 13  | 12/10/2008 | Purch Power WT | EE       | 3548613  | OWEN ELECTRIC COOP INC         | 524.82     |
| 515100 | 13  | 12/10/2008 | Purch Power WT | EE       | 3549527  | OWEN ELECTRIC COOP INC         | 0.00       |
| 515100 | 13  | 12/11/2008 | Purch Power WT | EE       | 3551572  | KENTUCKY UTILITIES COMPANY     | 604.80     |
| 515100 | 13  | 12/11/2008 | Purch Power WT | EE       | 3551900  | KENTUCKY UTILITIES COMPANY     | -40.02     |
| 515100 | 13  | 12/17/2008 | Purch Power WT | EE       | 3557356  | KENTUCKY UTILITIES COMPANY     | 10.00      |
| 515100 | 13  | 12/17/2008 | Purch Power WT | EE       | 3557369  | KENTUCKY UTILITIES COMPANY     | 68.33      |
| 515100 | 13  | 11/1/2008  | Purch Power WT | JE       | 155      | Accrue Oct08 Power             | -32,521.74 |
| 515100 | 13  | 11/1/2008  | Purch Power WT | JE       | 156      | Accr Oct08 Discretionary Power | 9,219.94   |
| 515100 | 13  | 11/30/2008 | Purch Power WT | JE       | 157      | Discretpry Pwr Acclr Nov08     | -46,613.37 |
| 515100 | 13  | 11/5/2008  | Purch Power WT | PS       | 42064055 | Kentucky Department of Revenue | 2,952.78   |
| 515100 | 13  | 11/14/2008 | Purch Power WT | PS       | 42071205 | Kentucky Department of Revenue | 4,724.45   |
| 515100 | 13  | 12/3/2008  | Purch Power WT | PS       | 42085385 | Kentucky Department of Revenue | 4,724.45   |
| 515100 | 13  | 12/5/2008  | Purch Power WT | PS       | 42087315 | Kentucky Department of Revenue | 2,952.78   |
| 515100 | 13  | 1/7/2009   | Purch Power WT | EE       | 3577626  | KENTUCKY UTILITIES COMPANY     | 155.85     |
| 515100 | 13  | 1/7/2009   | Purch Power WT | EE       | 3577676  | KENTUCKY UTILITIES COMPANY     | 615.65     |
| 515100 | 13  | 1/7/2009   | Purch Power WT | EE       | 3578058  | KENTUCKY UTILITIES COMPANY     | 16.55      |
| 515100 | 13  | 1/7/2009   | Purch Power WT | EE       | 3578139  | KENTUCKY UTILITIES COMPANY     | 151,434.86 |
| 515100 | 13  | 1/12/2009  | Purch Power WT | EE       | 3589439  | OWEN ELECTRIC COOP INC         | 0.00       |
| 515100 | 13  | 1/12/2009  | Purch Power WT | EE       | 3589457  | OWEN ELECTRIC COOP INC         | 499.98     |
| 515100 | 13  | 1/14/2009  | Purch Power WT | EE       | 3593231  | KENTUCKY UTILITIES COMPANY     | -44.81     |
| 515100 | 13  | 1/21/2009  | Purch Power WT | EE       | 3599596  | KENTUCKY UTILITIES COMPANY     | 10.00      |
| 515100 | 13  | 1/21/2009  | Purch Power WT | EE       | 3599599  | KENTUCKY UTILITIES COMPANY     | 304.00     |
| 515100 | 13  | 1/1/2009   | Purch Power WT | JE       | 155      | Power Accrual SER Dec 08       | -31,438.90 |
| 515100 | 13  | 1/1/2009   | Purch Power WT | JE       | 156      | Dec Power accrual adj          | 90,484.64  |
| 515100 | 13  | 1/31/2009  | Purch Power WT | JE       | 157      | Power accrual adj Jan 09       | -15,275.53 |
| 515100 | 13  | 1/9/2009   | Purch Power WT | PS       | 42116952 | Kentucky Department of Revenue | 4,724.45   |
| 515100 | 13  | 1/9/2009   | Purch Power WT | PS       | 42116953 | Kentucky Department of Revenue | 2,952.78   |
| 515100 | 13  | 1/21/2009  | Purch Power WT | PS       | 42125175 | Kentucky Department of Revenue | 2,952.78   |

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| OBJECT | SUB | GL DATE    | DESCRIPTION    | DOC TYPE | DOC#    | EXPLANATION                | AMOUNT |
|--------|-----|------------|----------------|----------|---------|----------------------------|--------|
| 515100 | 14  | 11/3/2008  | Purch Power TD | EE       | 3499594 | KENTUCKY UTILITIES COMPANY | -0.05  |
| 515100 | 14  | 11/4/2008  | Purch Power TD | EE       | 3500622 | KENTUCKY UTILITIES COMPANY | 19.20  |
| 515100 | 14  | 11/6/2008  | Purch Power TD | EE       | 3506665 | KENTUCKY UTILITIES COMPANY | 9.64   |
| 515100 | 14  | 11/6/2008  | Purch Power TD | EE       | 3507647 | OWEN ELECTRIC COOP INC     | 0.56   |
| 515100 | 14  | 11/10/2008 | Purch Power TD | EE       | 3510768 | KENTUCKY UTILITIES COMPANY | 0.00   |
| 515100 | 14  | 11/13/2008 | Purch Power TD | EE       | 3516523 | KENTUCKY UTILITIES COMPANY | 1.69   |
| 515100 | 14  | 11/13/2008 | Purch Power TD | EE       | 3516541 | KENTUCKY UTILITIES COMPANY | 10.00  |
| 515100 | 14  | 11/13/2008 | Purch Power TD | EE       | 3516547 | KENTUCKY UTILITIES COMPANY | 10.00  |
| 515100 | 14  | 11/13/2008 | Purch Power TD | EE       | 3516558 | KENTUCKY UTILITIES COMPANY | 10.00  |
| 515100 | 14  | 11/13/2008 | Purch Power TD | EE       | 3516560 | KENTUCKY UTILITIES COMPANY | 10.00  |
| 515100 | 14  | 11/13/2008 | Purch Power TD | EE       | 3516567 | KENTUCKY UTILITIES COMPANY | 0.00   |
| 515100 | 14  | 11/13/2008 | Purch Power TD | EE       | 3516570 | KENTUCKY UTILITIES COMPANY | 10.00  |
| 515100 | 14  | 11/13/2008 | Purch Power TD | EE       | 3517081 | OWEN ELECTRIC COOP INC     | 8.13   |
| 515100 | 14  | 11/17/2008 | Purch Power TD | EE       | 3519674 | KENTUCKY UTILITIES COMPANY | 5.64   |
| 515100 | 14  | 11/17/2008 | Purch Power TD | EE       | 3519677 | KENTUCKY UTILITIES COMPANY | 0.65   |
| 515100 | 14  | 11/17/2008 | Purch Power TD | EE       | 3519678 | KENTUCKY UTILITIES COMPANY | 0.67   |
| 515100 | 14  | 11/17/2008 | Purch Power TD | EE       | 3519681 | KENTUCKY UTILITIES COMPANY | 0.44   |
| 515100 | 14  | 11/17/2008 | Purch Power TD | EE       | 3519684 | KENTUCKY UTILITIES COMPANY | 1.23   |
| 515100 | 14  | 11/17/2008 | Purch Power TD | EE       | 3519689 | KENTUCKY UTILITIES COMPANY | 0.00   |
| 515100 | 14  | 11/17/2008 | Purch Power TD | EE       | 3519698 | KENTUCKY UTILITIES COMPANY | 4.60   |
| 515100 | 14  | 11/17/2008 | Purch Power TD | EE       | 3520186 | KENTUCKY UTILITIES COMPANY | 0.00   |
| 515100 | 14  | 11/17/2008 | Purch Power TD | EE       | 3520188 | KENTUCKY UTILITIES COMPANY | 0.00   |
| 515100 | 14  | 11/17/2008 | Purch Power TD | EE       | 3520189 | KENTUCKY UTILITIES COMPANY | 2.48   |
| 515100 | 14  | 11/19/2008 | Purch Power TD | EE       | 3522628 | OWEN ELECTRIC COOP INC     | 6.15   |
| 515100 | 14  | 11/19/2008 | Purch Power TD | EE       | 3523635 | KENTUCKY UTILITIES COMPANY | 0.32   |
| 515100 | 14  | 11/19/2008 | Purch Power TD | EE       | 3523648 | KENTUCKY UTILITIES COMPANY | 0.00   |
| 515100 | 14  | 11/21/2008 | Purch Power TD | EE       | 3526619 | OWEN ELECTRIC COOP INC     | 0.00   |
| 515100 | 14  | 11/21/2008 | Purch Power TD | EE       | 3526655 | OWEN ELECTRIC COOP INC     | 2.11   |
| 515100 | 14  | 11/24/2008 | Purch Power TD | EE       | 3528835 | KENTUCKY UTILITIES COMPANY | 4.27   |
| 515100 | 14  | 11/26/2008 | Purch Power TD | EE       | 3530754 | OWEN ELECTRIC COOP INC     | 0.00   |
| 515100 | 14  | 11/26/2008 | Purch Power TD | EE       | 3530757 | OWEN ELECTRIC COOP INC     | 6.15   |
| 515100 | 14  | 11/26/2008 | Purch Power TD | EE       | 3530768 | OWEN ELECTRIC COOP INC     | 0.00   |
| 515100 | 14  | 12/1/2008  | Purch Power TD | EE       | 3531189 | OWEN ELECTRIC COOP INC     | 0.19   |
| 515100 | 14  | 12/1/2008  | Purch Power TD | EE       | 3531973 | KENTUCKY UTILITIES COMPANY | 0.00   |
| 515100 | 14  | 12/2/2008  | Purch Power TD | EE       | 3535483 | KENTUCKY UTILITIES COMPANY | 4.41   |
| 515100 | 14  | 12/2/2008  | Purch Power TD | EE       | 3535487 | KENTUCKY UTILITIES COMPANY | 0.32   |
| 515100 | 14  | 12/3/2008  | Purch Power TD | EE       | 3537752 | KENTUCKY UTILITIES COMPANY | 12.10  |
| 515100 | 14  | 12/3/2008  | Purch Power TD | EE       | 3537759 | KENTUCKY UTILITIES COMPANY | 37.02  |
| 515100 | 14  | 12/3/2008  | Purch Power TD | EE       | 3537767 | KENTUCKY UTILITIES COMPANY | -0.05  |
| 515100 | 14  | 12/3/2008  | Purch Power TD | EE       | 3537793 | OWEN ELECTRIC COOP INC     | 0.00   |
| 515100 | 14  | 12/10/2008 | Purch Power TD | EE       | 3549519 | OWEN ELECTRIC COOP INC     | 6.46   |
| 515100 | 14  | 12/11/2008 | Purch Power TD | EE       | 3551603 | KENTUCKY UTILITIES COMPANY | 0.74   |
| 515100 | 14  | 12/11/2008 | Purch Power TD | EE       | 3551615 | KENTUCKY UTILITIES COMPANY | 0.00   |
| 515100 | 14  | 12/11/2008 | Purch Power TD | EE       | 3551886 | KENTUCKY UTILITIES COMPANY | 0.00   |
| 515100 | 14  | 12/11/2008 | Purch Power TD | EE       | 3551905 | KENTUCKY UTILITIES COMPANY | 0.00   |
| 515100 | 14  | 12/11/2008 | Purch Power TD | EE       | 3551910 | KENTUCKY UTILITIES COMPANY | 0.00   |
| 515100 | 14  | 12/11/2008 | Purch Power TD | EE       | 3551918 | KENTUCKY UTILITIES COMPANY | 0.00   |
| 515100 | 14  | 12/11/2008 | Purch Power TD | EE       | 3551925 | KENTUCKY UTILITIES COMPANY | 2.27   |
| 515100 | 14  | 12/11/2008 | Purch Power TD | EE       | 3551968 | KENTUCKY UTILITIES COMPANY | 1.17   |
| 515100 | 14  | 12/16/2008 | Purch Power TD | EE       | 3555756 | KENTUCKY UTILITIES COMPANY | 175.37 |
| 515100 | 14  | 12/17/2008 | Purch Power TD | EE       | 3557124 | KENTUCKY UTILITIES COMPANY | 0.07   |
| 515100 | 14  | 12/17/2008 | Purch Power TD | EE       | 3557138 | KENTUCKY UTILITIES COMPANY | 133.55 |
| 515100 | 14  | 12/17/2008 | Purch Power TD | EE       | 3557148 | KENTUCKY UTILITIES COMPANY | 10.00  |
| 515100 | 14  | 12/17/2008 | Purch Power TD | EE       | 3557158 | KENTUCKY UTILITIES COMPANY | 10.00  |
| 515100 | 14  | 12/17/2008 | Purch Power TD | EE       | 3557175 | KENTUCKY UTILITIES COMPANY | 0.98   |
| 515100 | 14  | 12/17/2008 | Purch Power TD | EE       | 3557260 | KENTUCKY UTILITIES COMPANY | 0.02   |
| 515100 | 14  | 12/17/2008 | Purch Power TD | EE       | 3557285 | KENTUCKY UTILITIES COMPANY | 10.00  |
| 515100 | 14  | 12/17/2008 | Purch Power TD | EE       | 3557295 | KENTUCKY UTILITIES COMPANY | -0.09  |
| 515100 | 14  | 12/17/2008 | Purch Power TD | EE       | 3557322 | KENTUCKY UTILITIES COMPANY | 6.21   |
| 515100 | 14  | 12/17/2008 | Purch Power TD | EE       | 3557329 | KENTUCKY UTILITIES COMPANY | 10.00  |
| 515100 | 14  | 12/17/2008 | Purch Power TD | EE       | 3557345 | KENTUCKY UTILITIES COMPANY | 63.67  |
| 515100 | 14  | 12/23/2008 | Purch Power TD | EE       | 3564116 | OWEN ELECTRIC COOP INC     | 9.66   |
| 515100 | 14  | 12/24/2008 | Purch Power TD | EE       | 3565423 | OWEN ELECTRIC COOP INC     | 2.49   |
| 515100 | 14  | 12/24/2008 | Purch Power TD | EE       | 3565442 | OWEN ELECTRIC COOP INC     | 2.80   |
| 515100 | 14  | 12/24/2008 | Purch Power TD | EE       | 3565445 | OWEN ELECTRIC COOP INC     | 23.27  |
| 515100 | 14  | 12/24/2008 | Purch Power TD | EE       | 3565455 | OWEN ELECTRIC COOP INC     | 0.08   |

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| OBJECT | SUB | GL DATE    | DESCRIPTION            | DOC TYPE | DOC#     | EXPLANATION                    | AMOUNT     |
|--------|-----|------------|------------------------|----------|----------|--------------------------------|------------|
| 515100 | 14  | 12/24/2008 | Purch Power TD         | EE       | 3565602  | OWEN ELECTRIC COOP INC         | 0.00       |
| 515100 | 14  | 12/26/2008 | Purch Power TD         | EE       | 3566413  | KENTUCKY UTILITIES COMPANY     | 213.14     |
| 515100 | 14  | 12/29/2008 | Purch Power TD         | EE       | 3567650  | OWEN ELECTRIC COOP INC         | 0.00       |
| 515100 | 14  | 12/29/2008 | Purch Power TD         | EE       | 3567782  | KENTUCKY UTILITIES COMPANY     | 10.00      |
| 515100 | 14  | 12/31/2008 | Purch Power TD         | EE       | 3570576  | KENTUCKY UTILITIES COMPANY     | 4.65       |
| 515100 | 14  | 12/31/2008 | Purch Power TD         | EE       | 3572420  | KENTUCKY UTILITIES COMPANY     | 2.17       |
| 515100 | 14  | 11/1/2009  | Purch Power TD         | JE       | 155      | Accrue Oct08 Power             | -3.64      |
| 515100 | 14  | 1/2/2009   | Purch Power TD         | EE       | 3572426  | KENTUCKY UTILITIES COMPANY     | 0.32       |
| 515100 | 14  | 1/7/2009   | Purch Power TD         | EE       | 3577748  | KENTUCKY UTILITIES COMPANY     | 1.92       |
| 515100 | 14  | 1/7/2009   | Purch Power TD         | EE       | 3578032  | KENTUCKY UTILITIES COMPANY     | 17.95      |
| 515100 | 14  | 1/7/2009   | Purch Power TD         | EE       | 3578119  | KENTUCKY UTILITIES COMPANY     | 36.66      |
| 515100 | 14  | 1/7/2009   | Purch Power TD         | EE       | 3579366  | OWEN ELECTRIC COOP INC         | 4.02       |
| 515100 | 14  | 1/12/2009  | Purch Power TD         | EE       | 3589415  | OWEN ELECTRIC COOP INC         | 6.27       |
| 515100 | 14  | 1/14/2009  | Purch Power TD         | EE       | 3593243  | KENTUCKY UTILITIES COMPANY     | 0.00       |
| 515100 | 14  | 1/14/2009  | Purch Power TD         | EE       | 3593252  | KENTUCKY UTILITIES COMPANY     | 0.00       |
| 515100 | 14  | 1/14/2009  | Purch Power TD         | EE       | 3593256  | KENTUCKY UTILITIES COMPANY     | 0.87       |
| 515100 | 14  | 1/14/2009  | Purch Power TD         | EE       | 3593267  | KENTUCKY UTILITIES COMPANY     | 3.06       |
| 515100 | 14  | 1/14/2009  | Purch Power TD         | EE       | 3593268  | KENTUCKY UTILITIES COMPANY     | 2.67       |
| 515100 | 14  | 1/14/2009  | Purch Power TD         | EE       | 3593271  | KENTUCKY UTILITIES COMPANY     | 0.00       |
| 515100 | 14  | 1/14/2009  | Purch Power TD         | EE       | 3593273  | KENTUCKY UTILITIES COMPANY     | 0.00       |
| 515100 | 14  | 1/14/2009  | Purch Power TD         | EE       | 3593278  | KENTUCKY UTILITIES COMPANY     | 0.00       |
| 515100 | 14  | 1/20/2009  | Purch Power TD         | EE       | 3598498  | OWEN ELECTRIC COOP INC         | 0.25       |
| 515100 | 14  | 1/20/2009  | Purch Power TD         | EE       | 3598658  | KENTUCKY UTILITIES COMPANY     | 4.91       |
| 515100 | 14  | 1/20/2009  | Purch Power TD         | EE       | 3598673  | KENTUCKY UTILITIES COMPANY     | 0.00       |
| 515100 | 14  | 1/20/2009  | Purch Power TD         | EE       | 3598677  | KENTUCKY UTILITIES COMPANY     | 0.68       |
| 515100 | 14  | 1/21/2009  | Purch Power TD         | EE       | 3599589  | KENTUCKY UTILITIES COMPANY     | 2.18       |
| 515100 | 14  | 1/21/2009  | Purch Power TD         | EE       | 3599602  | KENTUCKY UTILITIES COMPANY     | 88.49      |
| 515100 | 14  | 1/21/2009  | Purch Power TD         | EE       | 3599608  | KENTUCKY UTILITIES COMPANY     | -0.85      |
| 515100 | 14  | 1/21/2009  | Purch Power TD         | EE       | 3599610  | KENTUCKY UTILITIES COMPANY     | 2.31       |
| 515100 | 14  | 1/21/2009  | Purch Power TD         | EE       | 3599611  | KENTUCKY UTILITIES COMPANY     | 10.00      |
| 515100 | 14  | 1/21/2009  | Purch Power TD         | EE       | 3599613  | KENTUCKY UTILITIES COMPANY     | 0.43       |
| 515100 | 14  | 1/21/2009  | Purch Power TD         | EE       | 3599617  | KENTUCKY UTILITIES COMPANY     | 33.39      |
| 515100 | 14  | 1/21/2009  | Purch Power TD         | EE       | 3599619  | KENTUCKY UTILITIES COMPANY     | 6.40       |
| 515100 | 14  | 1/21/2009  | Purch Power TD         | EE       | 3599622  | KENTUCKY UTILITIES COMPANY     | 1.15       |
| 515100 | 14  | 1/23/2009  | Purch Power TD         | EE       | 3603802  | OWEN ELECTRIC COOP INC         | 0.00       |
| 515100 | 14  | 1/23/2009  | Purch Power TD         | EE       | 3603807  | OWEN ELECTRIC COOP INC         | 5.13       |
| 515100 | 14  | 1/26/2009  | Purch Power TD         | EE       | 3605764  | OWEN ELECTRIC COOP INC         | 0.32       |
| 515100 | 14  | 1/27/2009  | Purch Power TD         | EE       | 3605780  | OWEN ELECTRIC COOP INC         | 3.46       |
| 515100 | 14  | 1/27/2009  | Purch Power TD         | EE       | 3605784  | OWEN ELECTRIC COOP INC         | 25.91      |
| 515100 | 14  | 1/27/2009  | Purch Power TD         | EE       | 3605816  | OWEN ELECTRIC COOP INC         | 0.00       |
| 515100 | 14  | 1/28/2009  | Purch Power TD         | EE       | 3608323  | KENTUCKY UTILITIES COMPANY     | 50.39      |
| 515100 | 14  | 1/28/2009  | Purch Power TD         | EE       | 3608328  | KENTUCKY UTILITIES COMPANY     | 23.73      |
| 515100 | 14  | 1/1/2009   | Purch Power TD         | JE       | 155      | Power Accrual SER Dec 08       | -4.05      |
| 515200 | 11  | 1/31/2009  | Fuel for Power Prod SS | JE       | 120104   | PTP 5 Accrual 01 09            | 2,093.67   |
| 515200 | 11  | 1/21/2009  | Fuel for Power Prod SS | PV       | 42125026 | H & R Oil Co-REMIT             | 2,364.14   |
| 518000 | 13  | 11/25/2008 | Chemicals WT           | ID       | 505141   | Owenton Water Nov 2008         | 416.74     |
| 518000 | 13  | 11/25/2008 | Chemicals WT           | ID       | 505230   | CHEM ISSUES RRS NOV 2008       | 2,728.64   |
| 518000 | 13  | 11/25/2008 | Chemicals WT           | ID       | 505231   | Chemical Issues KRS Nov        | 1,169.76   |
| 518000 | 13  | 12/8/2008  | Chemicals WT           | ID       | 507041   | 12/8 REVERSE DUE TO COST INC   | 15,215.69  |
| 518000 | 13  | 12/30/2008 | Chemicals WT           | ID       | 510929   | CHEMICAL ISSUES KRS DEC 2008   | 11,212.01  |
| 518000 | 13  | 12/30/2008 | Chemicals WT           | ID       | 510937   | Owenton WTP Dec 2008           | 220.92     |
| 518000 | 13  | 12/30/2008 | Chemicals WT           | ID       | 510957   | Chemical Issues RRS Dec 2008   | 5,965.54   |
| 518000 | 13  | 11/24/2008 | Chemicals WT           | IJ       | 30860053 | FA ADJ 10/08 INVENTORY RECON   | -7.07      |
| 518000 | 13  | 11/24/2008 | Chemicals WT           | IJ       | 30860054 | FA DELETE AGED REC/UNVCH 8/08  | -13.58     |
| 518000 | 13  | 12/30/2008 | Chemicals WT           | IJ       | 30864892 | FA ADJ 11/08 INVENTORY RECON   | 12.36      |
| 518000 | 13  | 12/8/2008  | Chemicals WT           | IR       | 507031   | RETURN TO STOCK KRS            | -14,443.52 |
| 518000 | 13  | 11/1/2008  | Chemicals WT           | JE       | 121016   | Accrue for Unit Price Adjustme | -13,764.14 |
| 518000 | 13  | 11/30/2008 | Chemicals WT           | JE       | 121107   | Reaccrue Price Inc from Carus  | 13,764.14  |
| 518000 | 13  | 12/31/2008 | Chemicals WT           | JE       | 121211   | Recls Carus to Correct BU      | -13,764.14 |
| 518000 | 13  | 11/12/2008 | Chemicals WT           | OV       | 10249829 | Norit Americas Inc             | 689.40     |
| 518000 | 13  | 11/5/2008  | Chemicals WT           | PV       | 42064172 | Cedarchem LLC                  | 79.00      |
| 518000 | 13  | 11/26/2008 | Chemicals WT           | PV       | 42082289 | Brenntag Mid South Inc - All U | 1,380.00   |
| 518000 | 13  | 11/26/2008 | Chemicals WT           | PV       | 42082329 | Brenntag Mid South Inc - All U | 29.98      |
| 518000 | 13  | 12/3/2008  | Chemicals WT           | PV       | 42084691 | Cedarchem LLC                  | 79.00      |
| 518000 | 13  | 12/8/2008  | Chemicals WT           | PV       | 42088681 | Univar USA Inc - Chicago REMIT | 5,438.40   |
| 518000 | 13  | 12/15/2008 | Chemicals WT           | PV       | 42094832 | Carus Phosphates Inc           | 13,764.14  |

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|--------|------|------------|-----------------------|----------|----------|--------------------------------|------------|
| 518000 | 13   | 12/31/2008 | Chemicals WT          | ST       | 30863889 | ST Sabrix Reversal Chemicals   | -558.00    |
| 518000 | 13   | 12/31/2008 | Chemicals WT          | ST       | 30864561 | ST SABRIX REVERSAL CHEMICALS   | -209.86    |
| 518000 | 13   | 12/31/2008 | Chemicals WT          | ST       | 30865459 | ST SABRIX REVERSAL CHEMICALS   | -48.51     |
| 518000 | 13   | 1/5/2009   | Chemicals WT          | IA       | 44110    | ACR - UNIT COST ADJ            | 208.65     |
| 518000 | 13   | 1/29/2009  | Chemicals WT          | ID       | 515873   | chemical issues RRS Jan 2009   | 6,268.48   |
| 518000 | 13   | 1/29/2009  | Chemicals WT          | ID       | 515882   | chemical issues KRS Jan 2009   | 13,161.42  |
| 518000 | 13   | 1/30/2009  | Chemicals WT          | ID       | 516317   | Owenton WTP Jan. 2009          | 222.71     |
| 518000 | 13   | 1/29/2009  | Chemicals WT          | IJ       | 30868825 | FA ADJ 12/08 INVENTORY RECON   | -156.44    |
| 518000 | 13   | 1/28/2009  | Chemicals WT          | JE       | 30868719 | JAN09 Inv Write Off            | -4,543.48  |
| 518001 | AWSI | 11/30/2008 | Chemicals Carbon AWSI | JE       | 121005   | Accrue for Good/ Services Recd | 10,446.64  |
| 518001 | AWSI | 11/1/2008  | Chemicals Carbon AWSI | JE       | 121013   | Rec'd KY PTP 5 Accrual 10 08   | -10,446.64 |
| 518001 | AWSI | 12/31/2008 | Chemicals Carbon AWSI | JE       | 121208   | Acc for Good/Serv Rec not invo | 10,446.64  |
| 518001 | AWSI | 11/5/2008  | Chemicals Carbon AWSI | PV       | 42063695 | American Anglian Environmental | 3,872.29   |
| 518001 | AWSI | 11/5/2008  | Chemicals Carbon AWSI | PV       | 42063700 | American Anglian Environmental | 3,023.94   |
| 518001 | AWSI | 11/5/2008  | Chemicals Carbon AWSI | PV       | 42063708 | American Anglian Environmental | 3,550.41   |
| 518001 | AWSI | 12/9/2008  | Chemicals Carbon AWSI | PV       | 42090658 | American Anglian Environmental | 3,550.41   |
| 518001 | AWSI | 12/9/2008  | Chemicals Carbon AWSI | PV       | 42090659 | American Anglian Environmental | 3,872.29   |
| 518001 | AWSI | 12/12/2008 | Chemicals Carbon AWSI | PV       | 42092331 | American Anglian Environmental | 3,023.94   |
| 518001 | AWSI | 1/31/2009  | Chemicals Carbon AWSI | JE       | 120104   | PTP 5 Accrual 01 09            | 10,446.64  |
| 518001 | AWSI | 1/1/2009   | Chemicals Carbon AWSI | JE       | 121208   | Acc for Good/Serv Rec not invo | -10,446.64 |
| 518001 | AWSI | 1/21/2009  | Chemicals Carbon AWSI | PV       | 42125044 | American Anglian Environmental | 3,872.29   |
| 518001 | AWSI | 1/21/2009  | Chemicals Carbon AWSI | PV       | 42125047 | American Anglian Environmental | 3,023.94   |
| 518001 | AWSI | 1/21/2009  | Chemicals Carbon AWSI | PV       | 42125048 | American Anglian Environmental | 3,550.41   |
| 520100 | 12   | 11/20/2008 | M & S Oper P          | CC       | 5379     | YOUR FRAME OF MIND             | 182.30     |
| 520100 | 12   | 12/15/2008 | M & S Oper P          | PV       | 42094876 | Central Equipment - PO/REMIT   | 195.10     |
| 520100 | 12   | 12/15/2008 | M & S Oper P          | PV       | 42094886 | Central Equipment - PO/REMIT   | 89.36      |
| 520100 | 12   | 12/15/2008 | M & S Oper P          | PV       | 42094888 | Central Equipment - PO/REMIT   | 31.75      |
| 520100 | 12   | 12/15/2008 | M & S Oper P          | PV       | 42094895 | Central Equipment - PO/REMIT   | 55.95      |
| 520100 | 12   | 12/15/2008 | M & S Oper P          | PV       | 42094900 | Central Equipment - PO/REMIT   | 57.88      |
| 520100 | 13   | 11/6/2008  | M & S Oper WT         | CC       | 5336     | WW GRAINGER E                  | 14.82      |
| 520100 | 13   | 11/13/2008 | M & S Oper WT         | CC       | 5360     | HACH COMPANY                   | 46.46      |
| 520100 | 13   | 11/20/2008 | M & S Oper WT         | CC       | 5379     | HACH COMPANY                   | 404.05     |
| 520100 | 13   | 12/4/2008  | M & S Oper WT         | CC       | 5423     | GROTT LOCKSMITH CENTER         | 16.99      |
| 520100 | 13   | 12/18/2008 | M & S Oper WT         | CC       | 5472     | W W GRAINGER                   | 26.29      |
| 520100 | 13   | 12/31/2008 | M & S Oper WT         | CC       | 5494     | HACH COMPANY                   | 230.51     |
| 520100 | 13   | 1/22/2009  | M & S Oper WT         | CC       | 5559     | BEST BUY MHT                   | 12.71      |
| 520100 | 13   | 1/31/2009  | M & S Oper WT         | JE       | 120103   | Recls P-Card Trans Errors 1 09 | 6.00       |
| 520100 | 14   | 11/6/2008  | M & S Oper TD         | CC       | 5336     | CITATION EQUIPMENT INC         | 94.12      |
| 520100 | 14   | 11/13/2008 | M & S Oper TD         | CC       | 5360     | ALL AMERICAN GASKET            | 644.73     |
| 520100 | 14   | 11/20/2008 | M & S Oper TD         | CC       | 5379     | LOWES                          | 267.65     |
| 520100 | 14   | 12/4/2008  | M & S Oper TD         | CC       | 5423     | SAF TI CO                      | 157.94     |
| 520100 | 14   | 12/11/2008 | M & S Oper TD         | CC       | 5446     | WM SUPERCENTER                 | 13.70      |
| 520100 | 14   | 12/18/2008 | M & S Oper TD         | CC       | 5472     | ADVANCE AUTO PARTS             | 34.44      |
| 520100 | 14   | 12/31/2008 | M & S Oper TD         | CC       | 5494     | LOWES                          | 34.94      |
| 520100 | 14   | 12/2/2008  | M & S Oper TD         | EE       | 3535483  | KENTUCKY UTILITIES COMPANY     | 10.00      |
| 520100 | 14   | 12/31/2008 | M & S Oper TD         | EE       | 3572420  | KENTUCKY UTILITIES COMPANY     | 10.00      |
| 520100 | 14   | 11/1/2008  | M & S Oper TD         | JE       | 130      | KY unmapped pcard accru 1008   | -330.66    |
| 520100 | 14   | 11/1/2008  | M & S Oper TD         | JE       | 155      | Accrue Oct08 Power             | -27.27     |
| 520100 | 14   | 11/30/2008 | M & S Oper TD         | JE       | 121104   | Recls P-Card Trans Error       | 60.57      |
| 520100 | 14   | 12/31/2008 | M & S Oper TD         | JE       | 121208   | Acc for Good/Serv Rec not invo | 322.39     |
| 520100 | 14   | 11/30/2008 | M & S Oper TD         | JE       | 30861119 | BP Trf chgs defrd hydrnt paint | -56,232.00 |
| 520100 | 14   | 12/30/2008 | M & S Oper TD         | JE       | 30864842 | ADJ O/S CHECKS TO ESCHEAT      | 772.94     |
| 520100 | 14   | 12/31/2008 | M & S Oper TD         | JE       | 30865270 | BP TRF SABRIX TAX TO CORR WO   | -3,373.92  |
| 520100 | 14   | 11/14/2008 | M & S Oper TD         | PV       | 42070404 | TFH LLC - REMIT/PO             | 56,232.00  |
| 520100 | 14   | 11/14/2008 | M & S Oper TD         | PV       | 42071266 | Cobb                           | 230.83     |
| 520100 | 14   | 12/30/2008 | M & S Oper TD         | PV       | 42109641 | CI Thornburg Co Inc            | 143.76     |
| 520100 | 14   | 12/31/2008 | M & S Oper TD         | PV       | 42111883 | Itron-PO/REMIT                 | 1,809.65   |
| 520100 | 14   | 11/24/2008 | M & S Oper TD         | RI       | 10119110 | Barrett                        | -21.99     |
| 520100 | 14   | 11/15/2008 | M & S Oper TD         | ST       | 30859148 | SABRIX NO TAX CHARGED ACR      | 3,373.92   |
| 520100 | 14   | 1/8/2009   | M & S Oper TD         | CC       | 5516     | USA BLUE BOOK                  | 110.47     |
| 520100 | 14   | 1/15/2009  | M & S Oper TD         | CC       | 5537     | LOWES                          | 530.96     |
| 520100 | 14   | 1/22/2009  | M & S Oper TD         | CC       | 5559     | MINCH HARDWARE & APPLIANC      | 128.35     |
| 520100 | 14   | 1/30/2009  | M & S Oper TD         | CC       | 5580     | WAL-MART                       | 83.46      |
| 520100 | 14   | 1/1/2009   | M & S Oper TD         | JE       | 130      | KY UNMAP PCARD ACCRUAL 1208    | -638.24    |
| 520100 | 14   | 1/1/2009   | M & S Oper TD         | JE       | 155      | Power Accrual SER Dec 08       | -23.49     |
| 520100 | 14   | 1/31/2009  | M & S Oper TD         | JE       | 120104   | PTP 5 Accrual 01 09            | 322.00     |

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| 520100 | 14  | 1/1/2009   | M & S Oper TD           | JE       | 121208   | Acc for Good/Serv Rec not invo | -322.39   |
| 520100 | 14  | 1/16/2009  | M & S Oper TD           | PS       | 42121817 | Horton Beverly Petty Cash      | 31.01     |
| 520100 | 14  | 1/30/2009  | M & S Oper TD           | RI       | 10121978 | Erik Hall                      | -1.49     |
| 520100 | 14  | 1/1/2009   | M & S Oper TD           | ST       | 30865145 | SABRIX VENDOR TAX COMPARE      | 24.31     |
| 520100 | 14  | 1/17/2009  | M & S Oper TD           | ST       | 30867538 | SABRIX NO TAX CHARGED ACR      | 1.86      |
| 520100 | 16  | 11/6/2008  | M & S Oper AG           | CC       | 5336     | CLEAN SWEEP CAR WASH           | 13.99     |
| 520100 | 16  | 11/13/2008 | M & S Oper AG           | CC       | 5360     | RADIOSHACK COR                 | 21.19     |
| 520100 | 16  | 11/20/2008 | M & S Oper AG           | CC       | 5379     | SIGNS NOW                      | 559.68    |
| 520100 | 16  | 11/26/2008 | M & S Oper AG           | CC       | 5401     | KRISPY KREME LEXINGT           | 12.01     |
| 520100 | 16  | 12/4/2008  | M & S Oper AG           | CC       | 5423     | PENN STATE MEDIA SALES         | 107.30    |
| 520100 | 16  | 12/11/2008 | M & S Oper AG           | CC       | 5446     | KRISPY KREME LEXINGT           | 7.41      |
| 520100 | 16  | 12/18/2008 | M & S Oper AG           | CC       | 5472     | THE HOME DEPOT                 | 4.41      |
| 520100 | 16  | 12/31/2008 | M & S Oper AG           | CC       | 5494     | BAUMANN PAPER COMPANY          | 153.70    |
| 520100 | 16  | 11/1/2008  | M & S Oper AG           | JE       | 130      | KY unmapped pcard accru 1008   | -142.80   |
| 520100 | 16  | 12/31/2008 | M & S Oper AG           | JE       | 160      | Acc for Inv Rec but not approv | 1,119.36  |
| 520100 | 16  | 11/1/2008  | M & S Oper AG           | JE       | 121013   | Rec'd KY PTP 5 Accrual 10 08   | -229.15   |
| 520100 | 16  | 12/31/2008 | M & S Oper AG           | JE       | 121209   | Accrued Additional Invoices    | 5,119.80  |
| 520100 | 16  | 11/11/2008 | M & S Oper AG           | PV       | 42068167 | Media Library Inc-PO/REMIT     | 226.04    |
| 520100 | 16  | 11/11/2008 | M & S Oper AG           | PV       | 42068171 | Baumann Paper-PO/REMIT         | 223.00    |
| 520100 | 16  | 11/14/2008 | M & S Oper AG           | PV       | 42071256 | Vital Records Control of KY LL | 1,109.53  |
| 520100 | 16  | 11/19/2008 | M & S Oper AG           | PV       | 42075327 | Contemporary Graphics          | 72.72     |
| 520100 | 16  | 11/26/2008 | M & S Oper AG           | PV       | 42081832 | Insight Direct (Peripherals) - | 49.40     |
| 520100 | 16  | 11/26/2008 | M & S Oper AG           | PV       | 42081839 | Laser Images Inc - PO/REMIT    | 274.54    |
| 520100 | 16  | 11/26/2008 | M & S Oper AG           | PV       | 42081852 | Calence LLC                    | 102.30    |
| 520100 | 16  | 12/3/2008  | M & S Oper AG           | PV       | 42084811 | American Red Cross             | 210.00    |
| 520100 | 16  | 12/3/2008  | M & S Oper AG           | PV       | 42084813 | American Red Cross             | 300.00    |
| 520100 | 16  | 12/3/2008  | M & S Oper AG           | PV       | 42084815 | American Red Cross             | 450.00    |
| 520100 | 16  | 12/3/2008  | M & S Oper AG           | PV       | 42084817 | American Red Cross             | 500.00    |
| 520100 | 16  | 12/5/2008  | M & S Oper AG           | PV       | 42087489 | Creative Co-op LLC             | 375.00    |
| 520100 | 16  | 12/15/2008 | M & S Oper AG           | PV       | 42094974 | American Red Cross             | 150.00    |
| 520100 | 16  | 12/15/2008 | M & S Oper AG           | PV       | 42095012 | American Red Cross             | 300.00    |
| 520100 | 16  | 12/15/2008 | M & S Oper AG           | PV       | 42095028 | American Red Cross             | 240.00    |
| 520100 | 16  | 12/19/2008 | M & S Oper AG           | PV       | 42101345 | Industrial Lighting and Supply | 410.00    |
| 520100 | 16  | 12/19/2008 | M & S Oper AG           | PV       | 42101348 | Insight Direct (Peripherals) - | 484.74    |
| 520100 | 16  | 12/30/2008 | M & S Oper AG           | PV       | 42109000 | Vital Records Control of KY LL | 1,061.32  |
| 520100 | 16  | 12/30/2008 | M & S Oper AG           | PV       | 42109506 | American Red Cross             | 270.00    |
| 520100 | 16  | 12/30/2008 | M & S Oper AG           | PV       | 42109508 | American Red Cross             | 405.00    |
| 520100 | 16  | 12/30/2008 | M & S Oper AG           | PV       | 42109513 | American Red Cross             | 405.00    |
| 520100 | 16  | 12/31/2008 | M & S Oper AG           | PV       | 42111810 | Media Library Inc-PO/REMIT     | 164.54    |
| 520100 | 16  | 11/20/2008 | M & S Oper AG           | ST       | 30859795 | SABRIX NO TAX CHARGED ACR      | 4.36      |
| 520100 | 16  | 11/27/2008 | M & S Oper AG           | ST       | 30860694 | SABRIX NO TAX CHARGED ACR      | 6.14      |
| 520100 | 16  | 1/8/2009   | M & S Oper AG           | CC       | 5516     | OFFICEMAX CT IN                | 319.25    |
| 520100 | 16  | 1/15/2009  | M & S Oper AG           | CC       | 5537     | GOTTAHAVEITFORLESS             | -139.00   |
| 520100 | 16  | 1/22/2009  | M & S Oper AG           | CC       | 5559     | OFFICEMAX CT IN                | 665.95    |
| 520100 | 16  | 1/30/2009  | M & S Oper AG           | CC       | 5580     | CLASSIC HOSTESS GOODS          | -99.94    |
| 520100 | 16  | 1/30/2009  | M & S Oper AG           | JE       | 130      | KY UNMAPPED PCARD ACCRUAL      | 205.59    |
| 520100 | 16  | 1/1/2009   | M & S Oper AG           | JE       | 160      | Acc for Inv Rec but not approv | -1,119.36 |
| 520100 | 16  | 1/1/2009   | M & S Oper AG           | JE       | 121209   | Accrued Additional Invoices    | -5,119.80 |
| 520100 | 16  | 1/2/2009   | M & S Oper AG           | PV       | 42112862 | Signs Now #366                 | 1,119.36  |
| 520100 | 16  | 1/15/2009  | M & S Oper AG           | PV       | 42120968 | Media Library Inc-PO/REMIT     | 300.00    |
| 520100 | 16  | 1/26/2009  | M & S Oper AG           | PV       | 42126798 | Grott Locksmith Center Inc     | 17.77     |
| 520100 | 16  | 1/26/2009  | M & S Oper AG           | PV       | 42128076 | Insight Direct (Peripherals) - | 159.46    |
| 520100 | 16  | 1/27/2009  | M & S Oper AG           | PV       | 42129021 | Vital Records Control of KY LL | 1,197.57  |
| 520100 | 16  | 1/30/2009  | M & S Oper AG           | PV       | 42132513 | Insight Direct (Peripherals) - | 159.46    |
| 532000 | 16  | 11/30/2008 | Contr Svc-Acctg Oper AG | JE       | 121114   | True Up Prepaid Other 11 08    | -1,946.99 |
| 532000 | 16  | 11/30/2008 | Contr Svc-Acctg Oper AG | JR       | 30059959 | Amortize PwC Audit Fees        | 6,207.00  |
| 533000 | 16  | 11/1/2008  | Contr Svc-Legal Oper AG | JE       | 175      | SE Region Legal Accrual 10 08  | -913.88   |
| 533000 | 16  | 11/30/2008 | Contr Svc-Legal Oper AG | JE       | 176      | Southeast Legal Accrual 11 08  | 328.59    |
| 533000 | 16  | 11/30/2008 | Contr Svc-Legal Oper AG | JR       | 30059967 | King & Spalding Legal Fees     | 34.07     |
| 533000 | 16  | 11/5/2008  | Contr Svc-Legal Oper AG | PV       | 42063285 | Stoll Keenon Ogden PLLC-PO/REM | 9,608.88  |
| 533000 | 16  | 11/13/2008 | Contr Svc-Legal Oper AG | PV       | 42069676 | Greenbaum Doll & McDonald      | 2,749.65  |
| 533000 | 16  | 11/26/2008 | Contr Svc-Legal Oper AG | PV       | 42082050 | Stoll Keenon Ogden PLLC-PO/REM | 863.24    |
| 533000 | 16  | 11/26/2008 | Contr Svc-Legal Oper AG | PV       | 42082061 | Stoll Keenon Ogden PLLC-PO/REM | 5,166.13  |
| 533000 | 16  | 12/30/2008 | Contr Svc-Legal Oper AG | PV       | 42108983 | Greenbaum Rowe Smith & Davis L | 1,363.76  |
| 533000 | 16  | 1/31/2009  | Contr Svc-Legal Oper AG | JE       | 160      | Accrue for Inv Rec but not app | 3,797.51  |
| 533000 | 16  | 1/1/2009   | Contr Svc-Legal Oper AG | JE       | 175      | Southeast Legal Accrual 12 08  | -2,011.95 |

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|--------|-----|------------|------------------------------|----------|----------|--------------------------------|------------|
| 533000 | 16  | 1/31/2009  | Contr Svc-Legal Oper AG      | JR       | 30059967 | King & Spalding Legal Fees     | 34.07      |
| 533000 | 16  | 1/14/2009  | Contr Svc-Legal Oper AG      | PV       | 42108983 | Greenbaum Rowe Smith & Davis L | -1,363.76  |
| 533000 | 16  | 1/12/2009  | Contr Svc-Legal Oper AG      | PV       | 42118533 | Greenbaum Doll & McDonald PLL  | 1,363.76   |
| 533000 | 16  | 1/27/2009  | Contr Svc-Legal Oper AG      | PV       | 42128986 | Stoll Keenon Ogden PLLC-PO/REM | 6,604.76   |
| 534600 | 16  | 11/30/2008 | Mmgt Fees-Corporate          | JB       | 30861711 | CP                             | 125,674.28 |
| 534600 | 16  | 12/31/2008 | Mmgt Fees-Corporate          | JB       | 30866189 | CP                             | 78,212.94  |
| 534600 | 16  | 1/31/2009  | Mmgt Fees-Corporate          | JB       | 30870080 | CP                             | 19,578.58  |
| 534615 | 16  | 11/30/2008 | SSC-Shrd Bus Srv Fees        | JB       | 30861711 | CP                             | 50,650.49  |
| 534615 | 16  | 12/31/2008 | SSC-Shrd Bus Srv Fees        | JB       | 30866189 | CP                             | 55,557.52  |
| 534615 | 16  | 1/31/2009  | SSC-Shrd Bus Srv Fees        | JB       | 30870080 | CP                             | 49,300.79  |
| 534625 | 16  | 11/30/2008 | CSC-Shrd Bus Srv Fees        | JB       | 30861711 | CP                             | 135,934.44 |
| 534625 | 16  | 12/31/2008 | CSC-Shrd Bus Srv Fees        | JB       | 30866189 | CP                             | 135,419.95 |
| 534625 | 16  | 1/31/2009  | CSC-Shrd Bus Srv Fees        | JB       | 30870080 | CP                             | 159,484.87 |
| 534635 | 16  | 11/30/2008 | ITS-Shrd Bus Srv Fees        | JB       | 30861711 | CP                             | 109,396.56 |
| 534635 | 16  | 12/31/2008 | ITS-Shrd Bus Srv Fees        | JB       | 30866189 | CP                             | 166,912.79 |
| 534635 | 16  | 1/31/2009  | ITS-Shrd Bus Srv Fees        | JB       | 30870080 | CP                             | 120,588.48 |
| 534645 | 16  | 11/30/2008 | Procure-Shrd Bus Srv Fees    | JB       | 30861711 | CP                             | 6,277.82   |
| 534645 | 16  | 12/31/2008 | Procure-Shrd Bus Srv Fees    | JB       | 30866189 | CP                             | 5,989.35   |
| 534645 | 16  | 1/31/2009  | Procure-Shrd Bus Srv Fees    | JB       | 30870080 | CP                             | 8,868.15   |
| 534655 | 16  | 11/30/2008 | Lab-Shrd Bus Srv Fees        | JB       | 30861711 | CP                             | 14,129.85  |
| 534655 | 16  | 12/31/2008 | Lab-Shrd Bus Srv Fees        | JB       | 30866189 | CP                             | 16,763.74  |
| 534655 | 16  | 1/31/2009  | Lab-Shrd Bus Srv Fees        | JB       | 30870080 | CP                             | 16,578.28  |
| 534665 | 16  | 11/30/2008 | BSC-Shrd Bus Srv Fees        | JB       | 30861711 | CP                             | 3,094.21   |
| 534665 | 16  | 12/31/2008 | BSC-Shrd Bus Srv Fees        | JB       | 30866189 | CP                             | 3,413.62   |
| 534665 | 16  | 1/31/2009  | BSC-Shrd Bus Srv Fees        | JB       | 30870080 | CP                             | 3,668.81   |
| 534700 | 16  | 11/30/2008 | Mmgt Fees-Region             | JB       | 30861711 | CP                             | 164,606.60 |
| 534700 | 16  | 12/31/2008 | Mmgt Fees-Region             | JB       | 30866189 | CP                             | 187,678.67 |
| 534701 | 16  | 1/31/2009  | Mmgt Fees-Regulated Operatic | JB       | 30870080 | CP                             | 71,314.13  |
| 535000 | 13  | 11/13/2008 | Contr Svc-Other Oper WT      | CC       | 5360     | SIEMENS WATER TECHNOLOGY       | 612.96     |
| 535000 | 13  | 11/20/2008 | Contr Svc-Other Oper WT      | CC       | 5379     | TRINSOFTLLC                    | 472.50     |
| 535000 | 13  | 11/1/2008  | Contr Svc-Other Oper WT      | JE       | 160      | KY Workbasket Accrual 10.08    | -1,015.65  |
| 535000 | 13  | 11/30/2008 | Contr Svc-Other Oper WT      | JE       | 121005   | Accrue for Good/ Services Recd | 2,280.00   |
| 535000 | 13  | 11/1/2008  | Contr Svc-Other Oper WT      | JE       | 121013   | Rec'd KY PTP 5 Accrual 10.08   | -2,047.61  |
| 535000 | 13  | 12/31/2008 | Contr Svc-Other Oper WT      | JE       | 121208   | Acc for Good/Serv Rec not invo | 7,310.00   |
| 535000 | 13  | 11/30/2008 | Contr Svc-Other Oper WT      | JE       | 30862040 | FASTR - ALLOCATION KY_ALLEXP2  | -2,356.58  |
| 535000 | 13  | 11/5/2008  | Contr Svc-Other Oper WT      | PV       | 42063664 | Volt Services Group            | 418.44     |
| 535000 | 13  | 11/5/2008  | Contr Svc-Other Oper WT      | PV       | 42063673 | Yale Kentuckiana Inc           | 1,015.65   |
| 535000 | 13  | 11/5/2008  | Contr Svc-Other Oper WT      | PV       | 42063728 | Volt Services Group            | 493.76     |
| 535000 | 13  | 11/7/2008  | Contr Svc-Other Oper WT      | PV       | 42065363 | Yale Kentuckiana Inc           | 136.36     |
| 535000 | 13  | 11/11/2008 | Contr Svc-Other Oper WT      | PV       | 42068389 | Siemens Water Technologies Cor | 612.96     |
| 535000 | 13  | 11/14/2008 | Contr Svc-Other Oper WT      | PV       | 42071267 | Stephen Hillenmeyer Landscape  | 2,047.61   |
| 535000 | 13  | 11/14/2008 | Contr Svc-Other Oper WT      | PV       | 42071269 | Volt Services Group            | 485.39     |
| 535000 | 13  | 11/26/2008 | Contr Svc-Other Oper WT      | PV       | 42081944 | Siemens Water Technologies Cor | 206.96     |
| 535000 | 13  | 11/26/2008 | Contr Svc-Other Oper WT      | PV       | 42081947 | Siemens Water Technologies Cor | 359.00     |
| 535000 | 13  | 11/26/2008 | Contr Svc-Other Oper WT      | PV       | 42081999 | Volt Services Group            | 527.23     |
| 535000 | 13  | 11/26/2008 | Contr Svc-Other Oper WT      | PV       | 42082288 | Volt Services Group            | 493.76     |
| 535000 | 13  | 12/3/2008  | Contr Svc-Other Oper WT      | PV       | 42084758 | ADS Environmental Services Inc | 2,094.07   |
| 535000 | 13  | 12/4/2008  | Contr Svc-Other Oper WT      | PV       | 42085984 | Volt Services Group            | 460.28     |
| 535000 | 13  | 12/9/2008  | Contr Svc-Other Oper WT      | PV       | 42090648 | Service Specialties            | 969.20     |
| 535000 | 13  | 12/15/2008 | Contr Svc-Other Oper WT      | PV       | 42094917 | Volt Services Group            | 485.39     |
| 535000 | 13  | 12/30/2008 | Contr Svc-Other Oper WT      | PV       | 42108978 | Siemens Water Technologies Cor | 483.92     |
| 535000 | 13  | 12/30/2008 | Contr Svc-Other Oper WT      | PV       | 42108981 | Siemens Water Technologies Cor | 830.00     |
| 535000 | 13  | 12/30/2008 | Contr Svc-Other Oper WT      | PV       | 42109147 | Christopher Excavating         | 2,760.00   |
| 535000 | 13  | 12/30/2008 | Contr Svc-Other Oper WT      | PV       | 42109478 | Volt Services Group            | 493.77     |
| 535000 | 13  | 12/30/2008 | Contr Svc-Other Oper WT      | PV       | 42109486 | Volt Services Group            | 502.12     |
| 535000 | 13  | 12/30/2008 | Contr Svc-Other Oper WT      | PV       | 42109493 | Lexington Tree Service Inc-PO/ | 3,785.25   |
| 535000 | 13  | 12/30/2008 | Contr Svc-Other Oper WT      | PV       | 42109498 | Contemporary Graphics          | 61.31      |
| 535000 | 13  | 12/30/2008 | Contr Svc-Other Oper WT      | PV       | 42109768 | Volt Services Group            | 451.91     |
| 535000 | 13  | 12/31/2008 | Contr Svc-Other Oper WT      | ST       | 30864910 | SABRIX NO TAX CHARGED ACR      | 3.68       |
| 535000 | 13  | 1/22/2009  | Contr Svc-Other Oper WT      | CC       | 5559     | SIEMENS WATER TECHNOLOGY       | 10.55      |
| 535000 | 13  | 1/31/2009  | Contr Svc-Other Oper WT      | JE       | 121014   | PTP 5 Accrual 01.09            | 8,000.00   |
| 535000 | 13  | 1/1/2009   | Contr Svc-Other Oper WT      | JE       | 121208   | Acc for Good/Serv Rec not invo | -7,310.00  |
| 535000 | 13  | 1/31/2009  | Contr Svc-Other Oper WT      | JE       | 30869462 | FASTR - ALLOCATION KY_ALLEXP2  | -0.39      |
| 535000 | 13  | 1/31/2009  | Contr Svc-Other Oper WT      | JR       | 30059979 | Hach Co. - Maintenance         | 1,214.00   |
| 535000 | 13  | 1/2/2009   | Contr Svc-Other Oper WT      | PV       | 42112864 | Siemens Water Technologies Cor | 416.00     |
| 535000 | 13  | 1/14/2009  | Contr Svc-Other Oper WT      | PV       | 42119994 | Volt Services Group            | 485.39     |

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| OBJECT | SUB | GL DATE    | DESCRIPTION             | DOC TYPE | DOC#     | EXPLANATION                    | AMOUNT    |
|--------|-----|------------|-------------------------|----------|----------|--------------------------------|-----------|
| 535000 | 13  | 1/21/2009  | Contr Svc-Other Oper WT | PV       | 42125055 | Christopher Excavating         | 3,567.00  |
| 535000 | 13  | 1/26/2009  | Contr Svc-Other Oper WT | PV       | 42126815 | Frantz Inc-PO/REMIT            | 1,051.86  |
| 535000 | 14  | 12/4/2008  | Contr Svc-Other Oper TD | CC       | 5423     | ORKIN INC                      | 125.92    |
| 535000 | 14  | 12/11/2008 | Contr Svc-Other Oper TD | CC       | 5446     | ORKIN INC                      | 62.96     |
| 535000 | 14  | 12/18/2008 | Contr Svc-Other Oper TD | CC       | 5472     | THE MAILROOM                   | 26.53     |
| 535000 | 14  | 11/26/2008 | Contr Svc-Other Oper TD | JE       | 130      | KY unmapped pcard accrual 1108 | 188.88    |
| 535000 | 14  | 11/1/2008  | Contr Svc-Other Oper TD | JE       | 160      | KY Workbasket Accrual 10 08    | -8,459.28 |
| 535000 | 14  | 11/30/2008 | Contr Svc-Other Oper TD | JE       | 121005   | Accrue for Good/ Services Recd | 1,500.00  |
| 535000 | 14  | 11/1/2008  | Contr Svc-Other Oper TD | JE       | 121013   | Rec'd KY PTP 5 Accrual 10 08   | -1,155.00 |
| 535000 | 14  | 12/31/2008 | Contr Svc-Other Oper TD | JE       | 121208   | Acc for Good/Serv Rec not invo | 2,324.57  |
| 535000 | 14  | 11/30/2008 | Contr Svc-Other Oper TD | JE       | 30862040 | FASTR - ALLOCATION KY_ALLEXP2  | -751.87   |
| 535000 | 14  | 11/5/2008  | Contr Svc-Other Oper TD | PV       | 42063664 | Volt Services Group            | 100.43    |
| 535000 | 14  | 11/5/2008  | Contr Svc-Other Oper TD | PV       | 42063728 | Volt Services Group            | 117.16    |
| 535000 | 14  | 11/7/2008  | Contr Svc-Other Oper TD | PV       | 42065325 | Kentucky Underground Protectio | 8,459.28  |
| 535000 | 14  | 11/11/2008 | Contr Svc-Other Oper TD | PV       | 42068402 | Cobb Rodney                    | 419       |
| 535000 | 14  | 11/11/2008 | Contr Svc-Other Oper TD | PV       | 42068430 | Cobb Rodney                    | 419       |
| 535000 | 14  | 11/11/2008 | Contr Svc-Other Oper TD | PV       | 42068439 | Cobb Rodney                    | 812       |
| 535000 | 14  | 11/14/2008 | Contr Svc-Other Oper TD | PV       | 42071260 | Grasshopper Lawn Care-REMIT    | 2,170.00  |
| 535000 | 14  | 11/17/2008 | Contr Svc-Other Oper TD | PV       | 42071269 | Volt Services Group            | 108.79    |
| 535000 | 14  | 11/17/2008 | Contr Svc-Other Oper TD | PV       | 42073311 | Perfection Services-PO/REMIT   | 168.00    |
| 535000 | 14  | 11/17/2008 | Contr Svc-Other Oper TD | PV       | 42073313 | Perfection Services-PO/REMIT   | 168.00    |
| 535000 | 14  | 11/19/2008 | Contr Svc-Other Oper TD | PV       | 42075263 | Happy's General Contracting- R | 190.00    |
| 535000 | 14  | 11/19/2008 | Contr Svc-Other Oper TD | PV       | 42075280 | Happy's General Contracting- R | 80.00     |
| 535000 | 14  | 11/19/2008 | Contr Svc-Other Oper TD | PV       | 42075445 | Happy's General Contracting- R | 95.00     |
| 535000 | 14  | 11/19/2008 | Contr Svc-Other Oper TD | PV       | 42075447 | Happy's General Contracting- R | 190.00    |
| 535000 | 14  | 11/26/2008 | Contr Svc-Other Oper TD | PV       | 42081999 | Volt Services Group            | 234.33    |
| 535000 | 14  | 11/26/2008 | Contr Svc-Other Oper TD | PV       | 42082029 | Happy's General Contracting- R | 195.00    |
| 535000 | 14  | 11/26/2008 | Contr Svc-Other Oper TD | PV       | 42082288 | Volt Services Group            | 117.16    |
| 535000 | 14  | 12/2/2008  | Contr Svc-Other Oper TD | PV       | 42084334 | Charles W Buford & Sons Inc -  | 256.00    |
| 535000 | 14  | 12/3/2008  | Contr Svc-Other Oper TD | PV       | 42084771 | ADS Environmental Services Inc | 932.00    |
| 535000 | 14  | 12/4/2008  | Contr Svc-Other Oper TD | PV       | 42085977 | Service Specialties            | 2,324.57  |
| 535000 | 14  | 12/4/2008  | Contr Svc-Other Oper TD | PV       | 42085984 | Volt Services Group            | 150.64    |
| 535000 | 14  | 12/4/2008  | Contr Svc-Other Oper TD | PV       | 42086041 | Cobb Rodney                    | 594.54    |
| 535000 | 14  | 12/9/2008  | Contr Svc-Other Oper TD | PV       | 42090650 | Cobb Rodney                    | 555.95    |
| 535000 | 14  | 12/15/2008 | Contr Svc-Other Oper TD | PV       | 42094865 | Grasshopper Lawn Care-REMIT    | 1,505.00  |
| 535000 | 14  | 12/15/2008 | Contr Svc-Other Oper TD | PV       | 42094917 | Volt Services Group            | 117.16    |
| 535000 | 14  | 12/18/2008 | Contr Svc-Other Oper TD | PV       | 42100657 | Perfection Services-PO/REMIT   | 168.00    |
| 535000 | 14  | 12/30/2008 | Contr Svc-Other Oper TD | PV       | 42109147 | Christopher Excavating         | 1,320.00  |
| 535000 | 14  | 12/30/2008 | Contr Svc-Other Oper TD | PV       | 42109478 | Volt Services Group            | 117.16    |
| 535000 | 14  | 12/30/2008 | Contr Svc-Other Oper TD | PV       | 42109486 | Volt Services Group            | 217.58    |
| 535000 | 14  | 12/30/2008 | Contr Svc-Other Oper TD | PV       | 42109757 | Volt Services Group            | 1,213.93  |
| 535000 | 14  | 12/30/2008 | Contr Svc-Other Oper TD | PV       | 42109763 | Volt Services Group            | 590.75    |
| 535000 | 14  | 12/30/2008 | Contr Svc-Other Oper TD | PV       | 42109768 | Volt Services Group            | 108.79    |
| 535000 | 14  | 11/12/2008 | Contr Svc-Other Oper TD | ST       | 30858777 | SABRIX NO TAX CHARGED ACR      | 48.72     |
| 535000 | 14  | 1/15/2009  | Contr Svc-Other Oper TD | CC       | 5537     | ORKIN                          | 62.96     |
| 535000 | 14  | 1/1/2009   | Contr Svc-Other Oper TD | JE       | 160      | Acc for Inv Rec but not approv | -1,091.41 |
| 535000 | 14  | 1/31/2009  | Contr Svc-Other Oper TD | JE       | 120104   | PTP 5 Accrual 01.09            | 1,000.00  |
| 535000 | 14  | 1/1/2009   | Contr Svc-Other Oper TD | JE       | 121208   | Acc for Good/Serv Rec not invo | -2,324.57 |
| 535000 | 14  | 1/31/2009  | Contr Svc-Other Oper TD | JE       | 30869462 | FASTR - ALLOCATION KY_ALLEXP2  | 0.10      |
| 535000 | 14  | 1/14/2009  | Contr Svc-Other Oper TD | PV       | 42119990 | Perfection Services-PO/REMIT   | 168.00    |
| 535000 | 14  | 1/14/2009  | Contr Svc-Other Oper TD | PV       | 42119994 | Volt Services Group            | 133.90    |
| 535000 | 14  | 1/14/2009  | Contr Svc-Other Oper TD | PV       | 42120005 | Cobb Rodney                    | 1432.76   |
| 535000 | 14  | 1/15/2009  | Contr Svc-Other Oper TD | PV       | 42120876 | Dixon Electric Inc-PO/REMIT    | 565.08    |
| 535000 | 14  | 1/22/2009  | Contr Svc-Other Oper TD | PV       | 42125586 | Volt Services Group            | 368.35    |
| 535000 | 15  | 11/6/2008  | Contr Svc-Other Oper CA | CC       | 5336     | THE MAILROOM                   | 12.18     |
| 535000 | 15  | 11/20/2008 | Contr Svc-Other Oper CA | CC       | 5379     | BIG AUGER MACHINE & TOOL       | 400       |
| 535000 | 15  | 12/4/2008  | Contr Svc-Other Oper CA | CC       | 5423     | THE MAILROOM                   | 11.33     |
| 535000 | 15  | 12/11/2008 | Contr Svc-Other Oper CA | CC       | 5446     | BIG AUGER MACHINE & TOOL       | 201.4     |
| 535000 | 15  | 12/18/2008 | Contr Svc-Other Oper CA | CC       | 5472     | EQUIPMENT SALES & RENTALS      | 12.71     |
| 535000 | 15  | 12/31/2008 | Contr Svc-Other Oper CA | CC       | 5494     | ORKIN INC                      | 57.00     |
| 535000 | 15  | 11/26/2008 | Contr Svc-Other Oper CA | JE       | 130      | KY unmapped pcard accrual 1108 | 201.40    |
| 535000 | 15  | 12/31/2008 | Contr Svc-Other Oper CA | JE       | 160      | Acc for Inv Rec but not approv | 1,336.24  |
| 535000 | 15  | 11/1/2008  | Contr Svc-Other Oper CA | JE       | 220      | Accenture 1mo accrual          | -5,176.22 |
| 535000 | 15  | 11/1/2008  | Contr Svc-Other Oper CA | JE       | 410      | Accrue October Phone Charges   | 0.00      |
| 535000 | 15  | 12/31/2008 | Contr Svc-Other Oper CA | JE       | 121213   | Recls 2/3 Oracle to Prepaid    | -4,257.13 |
| 535000 | 15  | 12/31/2008 | Contr Svc-Other Oper CA | JE       | 9120837  | Accr 2 inv ORC-cust satis sur  | 12,010.81 |

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|--------|-----|------------|-------------------------|----------|----------|--------------------------------|------------|
| 535000 | 15  | 11/6/2008  | Contr Svc-Other Oper CA | PV       | 42064527 | Volt Services Group            | 513.50     |
| 535000 | 15  | 11/7/2008  | Contr Svc-Other Oper CA | PV       | 42065029 | Accenture                      | 5176.22    |
| 535000 | 15  | 11/14/2008 | Contr Svc-Other Oper CA | PV       | 42070418 | Volt Services Group            | 520.00     |
| 535000 | 15  | 11/19/2008 | Contr Svc-Other Oper CA | PV       | 42075470 | Volt Services Group            | 543.98     |
| 535000 | 15  | 11/19/2008 | Contr Svc-Other Oper CA | PV       | 42075473 | Garda CL Central Inc           | 486.06     |
| 535000 | 15  | 11/19/2008 | Contr Svc-Other Oper CA | PV       | 42075475 | Volt Services Group            | 591.94     |
| 535000 | 15  | 11/26/2008 | Contr Svc-Other Oper CA | PV       | 42082310 | Garda CL Central Inc           | 58.14      |
| 535000 | 15  | 11/26/2008 | Contr Svc-Other Oper CA | PV       | 42082311 | Volt Services Group            | 442.00     |
| 535000 | 15  | 12/8/2008  | Contr Svc-Other Oper CA | PV       | 42088362 | Accenture                      | 5176.22    |
| 535000 | 15  | 12/11/2008 | Contr Svc-Other Oper CA | PV       | 42092055 | Volt Services Group            | 529.59     |
| 535000 | 15  | 12/11/2008 | Contr Svc-Other Oper CA | PV       | 42092058 | Volt Services Group            | 520.00     |
| 535000 | 15  | 12/11/2008 | Contr Svc-Other Oper CA | PV       | 42092059 | Volt Services Group            | 416.00     |
| 535000 | 15  | 12/12/2008 | Contr Svc-Other Oper CA | PV       | 42092863 | Accenture                      | 4235.09    |
| 535000 | 15  | 12/15/2008 | Contr Svc-Other Oper CA | PV       | 42094837 | Volt Services Group            | 312.00     |
| 535000 | 15  | 12/18/2008 | Contr Svc-Other Oper CA | PV       | 42100588 | Volt Services Group            | 548.78     |
| 535000 | 15  | 12/18/2008 | Contr Svc-Other Oper CA | PV       | 42100591 | Volt Services Group            | 558.37     |
| 535000 | 15  | 12/18/2008 | Contr Svc-Other Oper CA | PV       | 42100595 | Volt Services Group            | 567.96     |
| 535000 | 15  | 12/18/2008 | Contr Svc-Other Oper CA | PV       | 42100598 | VeBridge                       | 9.20       |
| 535000 | 15  | 12/18/2008 | Contr Svc-Other Oper CA | PV       | 42100608 | Garda CL Central Inc           | 55.61      |
| 535000 | 15  | 12/18/2008 | Contr Svc-Other Oper CA | PV       | 42100613 | Volt Services Group            | 334.75     |
| 535000 | 15  | 12/19/2008 | Contr Svc-Other Oper CA | PV       | 42101258 | Oracle USA Inc                 | 6,385.70   |
| 535000 | 15  | 12/24/2008 | Contr Svc-Other Oper CA | PV       | 42104971 | Kings Helper Inc-REMIT         | 239.38     |
| 535000 | 15  | 12/24/2008 | Contr Svc-Other Oper CA | PV       | 42104974 | Kings Helper Inc-REMIT         | 126.47     |
| 535000 | 15  | 12/30/2008 | Contr Svc-Other Oper CA | PV       | 42109657 | Garda CL Central Inc           | 464.93     |
| 535000 | 15  | 12/30/2008 | Contr Svc-Other Oper CA | PV       | 42109673 | VeBridge                       | 625.19     |
| 535000 | 15  | 12/30/2008 | Contr Svc-Other Oper CA | PV       | 42109679 | Volt Services Group            | 520.00     |
| 535000 | 15  | 12/30/2008 | Contr Svc-Other Oper CA | PV       | 42109683 | Volt Services Group            | 587.15     |
| 535000 | 15  | 12/30/2008 | Contr Svc-Other Oper CA | PV       | 42109694 | Volt Services Group            | 558.37     |
| 535000 | 15  | 12/30/2008 | Contr Svc-Other Oper CA | PV       | 42109699 | Volt Services Group            | 520.00     |
| 535000 | 15  | 12/31/2008 | Contr Svc-Other Oper CA | PV       | 42111918 | Volt Services Group            | 357.50     |
| 535000 | 15  | 11/18/2008 | Contr Svc-Other Oper CA | TC       | 30859242 | Intelliwire                    | 14.95      |
| 535000 | 15  | 12/11/2008 | Contr Svc-Other Oper CA | TC       | 30862425 | Intelliwire                    | 14.95      |
| 535000 | 15  | 1/1/2009   | Contr Svc-Other Oper CA | JE       | 160      | Acc for Inv Rec but not approv | -1,336.24  |
| 535000 | 15  | 1/31/2009  | Contr Svc-Other Oper CA | JE       | 9010916  | Accr ORC Cust satisfac surveys | 7,553.00   |
| 535000 | 15  | 1/1/2009   | Contr Svc-Other Oper CA | JE       | 9120837  | Accr 2 inv ORC-cust satis surv | -12,010.81 |
| 535000 | 15  | 1/2/2009   | Contr Svc-Other Oper CA | PV       | 42112866 | Volt Services Group            | 1,336.24   |
| 535000 | 15  | 1/2/2009   | Contr Svc-Other Oper CA | PV       | 42112867 | Volt Services Group            | 361.40     |
| 535000 | 15  | 1/5/2009   | Contr Svc-Other Oper CA | PV       | 42112960 | Opinion Research Corporation   | 4,457.81   |
| 535000 | 15  | 1/7/2009   | Contr Svc-Other Oper CA | PV       | 42116105 | Volt Services Group            | 572.76     |
| 535000 | 15  | 1/19/2009  | Contr Svc-Other Oper CA | PV       | 42122941 | Accenture                      | 4235.09    |
| 535000 | 15  | 1/22/2009  | Contr Svc-Other Oper CA | PV       | 42125534 | VeBridge                       | 900.00     |
| 535000 | 15  | 1/22/2009  | Contr Svc-Other Oper CA | PV       | 42125537 | Garda CL Central Inc           | 497.55     |
| 535000 | 15  | 1/22/2009  | Contr Svc-Other Oper CA | PV       | 42125541 | VeBridge                       | 1,035.00   |
| 535000 | 15  | 1/22/2009  | Contr Svc-Other Oper CA | PV       | 42125547 | Garda CL Central Inc           | 0.54       |
| 535000 | 15  | 1/22/2009  | Contr Svc-Other Oper CA | PV       | 42125550 | Volt Services Group            | 416.00     |
| 535000 | 15  | 1/22/2009  | Contr Svc-Other Oper CA | PV       | 42125591 | Volt Services Group            | 1,288.05   |
| 535000 | 15  | 1/22/2009  | Contr Svc-Other Oper CA | PV       | 42125595 | Volt Services Group            | 931.30     |
| 535000 | 15  | 1/22/2009  | Contr Svc-Other Oper CA | PV       | 42125599 | Volt Services Group            | 528.20     |
| 535000 | 15  | 1/29/2009  | Contr Svc-Other Oper CA | PV       | 42130490 | Volt Services Group            | 520.00     |
| 535000 | 15  | 1/15/2009  | Contr Svc-Other Oper CA | TC       | 30867184 | Intelliwire                    | 14.95      |
| 535000 | 16  | 11/13/2008 | Contr Svc-Other Oper AG | CC       | 5360     | DIXON ELECTRIC                 | 112.00     |
| 535000 | 16  | 11/13/2008 | Contr Svc-Other Oper AG | CC       | 5367     | GROTT LOCKSMITH CENTER         | 86.77      |
| 535000 | 16  | 11/26/2008 | Contr Svc-Other Oper AG | CC       | 5401     | COMMONWEALTH COMMUNICATIO      | 125.26     |
| 535000 | 16  | 12/18/2008 | Contr Svc-Other Oper AG | CC       | 5472     | DIXON ELECTRIC                 | 197.35     |
| 535000 | 16  | 12/31/2008 | Contr Svc-Other Oper AG | CC       | 5494     | GROTT LOCKSMITH CENTER         | 74.50      |
| 535000 | 16  | 11/30/2008 | Contr Svc-Other Oper AG | JB       | 30861711 | CP                             | 96.65      |
| 535000 | 16  | 12/31/2008 | Contr Svc-Other Oper AG | JB       | 30866189 | CP                             | 176.92     |
| 535000 | 16  | 11/1/2008  | Contr Svc-Other Oper AG | JE       | 160      | KY Workbasket Accrual 10.08    | -1,539.76  |
| 535000 | 16  | 11/1/2008  | Contr Svc-Other Oper AG | JE       | 410      | Accrue October Phone Charges   | 0.00       |
| 535000 | 16  | 11/30/2008 | Contr Svc-Other Oper AG | JE       | 121005   | Accrue for Good/ Services Recd | 1,580.49   |
| 535000 | 16  | 11/1/2008  | Contr Svc-Other Oper AG | JE       | 121013   | Rec'd KY PTP 5 Accrual 10.08   | -1,430.40  |
| 535000 | 16  | 12/31/2008 | Contr Svc-Other Oper AG | JE       | 121208   | Acc for Good/Serv Rec not invo | 600.00     |
| 535000 | 16  | 12/31/2008 | Contr Svc-Other Oper AG | JE       | 30865910 | Transfer Business Case Costs   | 2,099.04   |
| 535000 | 16  | 11/5/2008  | Contr Svc-Other Oper AG | PV       | 42063246 | Murray Guard Inc-PO/REMIT      | 715.20     |
| 535000 | 16  | 11/5/2008  | Contr Svc-Other Oper AG | PV       | 42063249 | KY Dept of Housing Bldgs & Con | 100.00     |
| 535000 | 16  | 11/5/2008  | Contr Svc-Other Oper AG | PV       | 42063262 | Murray Guard Inc-PO/REMIT      | 715.20     |



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| OBJECT | SUB | GL DATE    | DESCRIPTION             | DOC TYPE | DOC#     | EXPLANATION                    | AMOUNT   |
|--------|-----|------------|-------------------------|----------|----------|--------------------------------|----------|
| 535000 | 16  | 11/5/2008  | Contr Svc-Other Oper AG | PV       | 42063293 | Happy's General Contracting- R | 255.00   |
| 535000 | 16  | 11/5/2008  | Contr Svc-Other Oper AG | PV       | 42063295 | Happy's General Contracting- R | 135.00   |
| 535000 | 16  | 11/5/2008  | Contr Svc-Other Oper AG | PV       | 42063298 | Happy's General Contracting- R | 150.00   |
| 535000 | 16  | 11/5/2008  | Contr Svc-Other Oper AG | PV       | 42063301 | Happy's General Contracting- R | 30.00    |
| 535000 | 16  | 11/5/2008  | Contr Svc-Other Oper AG | PV       | 42063303 | Happy's General Contracting- R | 495.00   |
| 535000 | 16  | 11/5/2008  | Contr Svc-Other Oper AG | PV       | 42063306 | Happy's General Contracting- R | 570.00   |
| 535000 | 16  | 11/5/2008  | Contr Svc-Other Oper AG | PV       | 42063309 | Happy's General Contracting- R | 240.00   |
| 535000 | 16  | 11/5/2008  | Contr Svc-Other Oper AG | PV       | 42063312 | Happy's General Contracting- R | 1,785.00 |
| 535000 | 16  | 11/5/2008  | Contr Svc-Other Oper AG | PV       | 42063315 | Happy's General Contracting- R | 120.00   |
| 535000 | 16  | 11/11/2008 | Contr Svc-Other Oper AG | PV       | 42068174 | Commonwealth Communications Sy | 150.00   |
| 535000 | 16  | 11/12/2008 | Contr Svc-Other Oper AG | PV       | 42068813 | Overhead Door Co of Lexington  | 328.99   |
| 535000 | 16  | 11/17/2008 | Contr Svc-Other Oper AG | PV       | 42073280 | Murray Guard Inc-PO/REMIT      | 715.20   |
| 535000 | 16  | 11/17/2008 | Contr Svc-Other Oper AG | PV       | 42073297 | Commonwealth Communications of | 66.00    |
| 535000 | 16  | 11/19/2008 | Contr Svc-Other Oper AG | PV       | 42075258 | Happy's General Contracting- R | 490.00   |
| 535000 | 16  | 11/19/2008 | Contr Svc-Other Oper AG | PV       | 42075261 | Happy's General Contracting- R | 490.00   |
| 535000 | 16  | 11/19/2008 | Contr Svc-Other Oper AG | PV       | 42075263 | Happy's General Contracting- R | 150.00   |
| 535000 | 16  | 11/19/2008 | Contr Svc-Other Oper AG | PV       | 42075280 | Happy's General Contracting- R | 930.00   |
| 535000 | 16  | 11/19/2008 | Contr Svc-Other Oper AG | PV       | 42075316 | Happy's General Contracting- R | 405.00   |
| 535000 | 16  | 11/19/2008 | Contr Svc-Other Oper AG | PV       | 42075434 | Overhead Door Co of Lexington  | 189.00   |
| 535000 | 16  | 11/19/2008 | Contr Svc-Other Oper AG | PV       | 42075438 | Happy's General Contracting- R | 165.00   |
| 535000 | 16  | 11/19/2008 | Contr Svc-Other Oper AG | PV       | 42075439 | Happy's General Contracting- R | 490.00   |
| 535000 | 16  | 11/19/2008 | Contr Svc-Other Oper AG | PV       | 42075443 | Happy's General Contracting- R | 490.00   |
| 535000 | 16  | 11/19/2008 | Contr Svc-Other Oper AG | PV       | 42075445 | Happy's General Contracting- R | 45.00    |
| 535000 | 16  | 11/19/2008 | Contr Svc-Other Oper AG | PV       | 42075447 | Happy's General Contracting- R | 175.00   |
| 535000 | 16  | 11/19/2008 | Contr Svc-Other Oper AG | PV       | 42075448 | Commonwealth Communications Sy | 170.99   |
| 535000 | 16  | 11/19/2008 | Contr Svc-Other Oper AG | PV       | 42075450 | Commonwealth Communications Sy | 170.99   |
| 535000 | 16  | 11/25/2008 | Contr Svc-Other Oper AG | PV       | 42079553 | Volt Services Group            | 378.50   |
| 535000 | 16  | 11/26/2008 | Contr Svc-Other Oper AG | PV       | 42081815 | Kentucky Underground Storage I | 184.50   |
| 535000 | 16  | 11/26/2008 | Contr Svc-Other Oper AG | PV       | 42082029 | Happy's General Contracting- R | 210.00   |
| 535000 | 16  | 11/26/2008 | Contr Svc-Other Oper AG | PV       | 42082039 | Happy's General Contracting- R | 490.00   |
| 535000 | 16  | 11/26/2008 | Contr Svc-Other Oper AG | PV       | 42082292 | Computershare Investor Service | 696.49   |
| 535000 | 16  | 12/3/2008  | Contr Svc-Other Oper AG | PV       | 42084788 | Murray Guard Inc-PO/REMIT      | 715.20   |
| 535000 | 16  | 12/3/2008  | Contr Svc-Other Oper AG | PV       | 42084791 | Murray Guard Inc-PO/REMIT      | 715.20   |
| 535000 | 16  | 12/3/2008  | Contr Svc-Other Oper AG | PV       | 42084842 | Murray Guard Inc-PO/REMIT      | 715.20   |
| 535000 | 16  | 12/11/2008 | Contr Svc-Other Oper AG | PV       | 42092161 | Happy's General Contracting- R | 90.00    |
| 535000 | 16  | 12/11/2008 | Contr Svc-Other Oper AG | PV       | 42092192 | Overhead Door Co of Lexington  | 1,319.00 |
| 535000 | 16  | 12/12/2008 | Contr Svc-Other Oper AG | PV       | 42092346 | Charles W Buford & Sons Inc -  | 231.00   |
| 535000 | 16  | 12/15/2008 | Contr Svc-Other Oper AG | PV       | 42094815 | Electronic Environmental Solut | 495.88   |
| 535000 | 16  | 12/15/2008 | Contr Svc-Other Oper AG | PV       | 42094824 | Lestar Recycling Inc           | 271.01   |
| 535000 | 16  | 12/15/2008 | Contr Svc-Other Oper AG | PV       | 42095030 | Murray Guard Inc-PO/REMIT      | 715.20   |
| 535000 | 16  | 12/19/2008 | Contr Svc-Other Oper AG | PV       | 42101347 | Kentucky Underground Storage I | 165.00   |
| 535000 | 16  | 12/30/2008 | Contr Svc-Other Oper AG | PV       | 42108988 | Computershare Investor Service | 498.22   |
| 535000 | 16  | 12/30/2008 | Contr Svc-Other Oper AG | PV       | 42109008 | Hales Cleaning Service - ACH   | 90.00    |
| 535000 | 16  | 12/30/2008 | Contr Svc-Other Oper AG | PV       | 42109494 | Stanley R Eades PhD            | 110.00   |
| 535000 | 16  | 12/30/2008 | Contr Svc-Other Oper AG | PV       | 42109496 | Murray Guard Inc-PO/REMIT      | 715.20   |
| 535000 | 16  | 12/30/2008 | Contr Svc-Other Oper AG | PV       | 42109502 | Commonwealth Communications of | 50.00    |
| 535000 | 16  | 12/30/2008 | Contr Svc-Other Oper AG | PV       | 42109505 | Stanley R Eades PhD            | 110.00   |
| 535000 | 16  | 12/30/2008 | Contr Svc-Other Oper AG | PV       | 42109515 | Murray Guard Inc-PO/REMIT      | 715.20   |
| 535000 | 16  | 12/30/2008 | Contr Svc-Other Oper AG | PV       | 42109540 | Commonwealth Communications of | 567.00   |
| 535000 | 16  | 12/31/2008 | Contr Svc-Other Oper AG | PV       | 42112385 | Grott Locksmith Center Inc     | 281.47   |
| 535000 | 16  | 12/31/2008 | Contr Svc-Other Oper AG | PV       | 42112390 | Happy's General Contracting- R | 155.00   |
| 535000 | 16  | 12/31/2008 | Contr Svc-Other Oper AG | PV       | 42112417 | Roto Rooter - KY               | 520.00   |
| 535000 | 16  | 11/12/2008 | Contr Svc-Other Oper AG | ST       | 30858777 | SABRIX NO TAX CHARGED ACR      | 9.00     |
| 535000 | 16  | 11/20/2008 | Contr Svc-Other Oper AG | ST       | 30859789 | SABRIX VENDOR TAX COMPARE      | 9.00     |
| 535000 | 16  | 12/13/2008 | Contr Svc-Other Oper AG | ST       | 30862767 | SABRIX NO TAX CHARGED ACR      | 13.86    |
| 535000 | 16  | 11/13/2008 | Contr Svc-Other Oper AG | TC       | 30858919 | INSIGHT                        | 192.91   |
| 535000 | 16  | 12/11/2008 | Contr Svc-Other Oper AG | TC       | 30862469 | INSIGHT                        | 192.91   |
| 535000 | 16  | 1/22/2009  | Contr Svc-Other Oper AG | CC       | 5559     | CITY ELECTRIC MOTOR            | 114.10   |
| 535000 | 16  | 1/31/2009  | Contr Svc-Other Oper AG | JB       | 30870080 | CP                             | 90.61    |
| 535000 | 16  | 1/31/2009  | Contr Svc-Other Oper AG | JE       | 160      | Accrue for Inv Rec but not app | 1,443.58 |
| 535000 | 16  | 1/31/2009  | Contr Svc-Other Oper AG | JE       | 120104   | PTP 5 Accrual 01 09            | 168.00   |
| 535000 | 16  | 1/1/2009   | Contr Svc-Other Oper AG | JE       | 121208   | Acc for Good/Serv Rec not invo | -600.00  |
| 535000 | 16  | 1/16/2009  | Contr Svc-Other Oper AG | PS       | 42121817 | Horton Beverly Petty Cash      | 15       |
| 535000 | 16  | 1/6/2009   | Contr Svc-Other Oper AG | PV       | 42115567 | Happy's General Contracting- R | 165.00   |
| 535000 | 16  | 1/7/2009   | Contr Svc-Other Oper AG | PV       | 42115893 | Kentucky Underground Storage I | 156.00   |
| 535000 | 16  | 1/14/2009  | Contr Svc-Other Oper AG | PV       | 42120013 | Murray Guard Inc-PO/REMIT      | 750.96   |

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| OBJECT | SUB | GL DATE    | DESCRIPTION                  | DOC TYPE | DOC#     | EXPLANATION                    | AMOUNT    |
|--------|-----|------------|------------------------------|----------|----------|--------------------------------|-----------|
| 535000 | 16  | 1/21/2009  | Contr Svc-Other Oper AG      | PV       | 42125090 | Volt Services Group            | 340.10    |
| 535000 | 16  | 1/21/2009  | Contr Svc-Other Oper AG      | PV       | 42125092 | Volt Services Group            | 351.07    |
| 535000 | 16  | 1/22/2009  | Contr Svc-Other Oper AG      | PV       | 42125479 | Randy Walker Electric-PO/REMIT | 104.40    |
| 535000 | 16  | 1/26/2009  | Contr Svc-Other Oper AG      | PV       | 42126811 | Grott Locksmith Center Inc     | 74.50     |
| 535000 | 16  | 1/27/2009  | Contr Svc-Other Oper AG      | PV       | 42128981 | Computershare Investor Service | 636.64    |
| 535000 | 16  | 1/28/2009  | Contr Svc-Other Oper AG      | PV       | 42129479 | Duplicator Sales & Service Inc | 67.50     |
| 535000 | 16  | 1/1/2009   | Contr Svc-Other Oper AG      | ST       | 30865155 | SABRIX NO TAX CHARGED ACR      | 31.20     |
| 535000 | 16  | 1/29/2009  | Contr Svc-Other Oper AG      | ST       | 30868819 | SABRIX NO TAX CHARGED ACR      | 4.05      |
| 535000 | 16  | 1/13/2009  | Contr Svc-Other Oper AG      | TC       | 30866992 | INSIGHT                        | 192.91    |
| 535001 | 16  | 11/12/2008 | Contr Svc-Temp Empl Oper AC  | PV       | 42068796 | Volt Services Group            | 353.81    |
| 535001 | 16  | 11/12/2008 | Contr Svc-Temp Empl Oper AC  | PV       | 42068960 | Volt Services Group            | 246.85    |
| 535001 | 16  | 11/12/2008 | Contr Svc-Temp Empl Oper AC  | PV       | 42068962 | Volt Services Group            | 246.85    |
| 535001 | 16  | 11/12/2008 | Contr Svc-Temp Empl Oper AC  | PV       | 42068967 | Volt Services Group            | 49.37     |
| 536000 | 13  | 12/18/2008 | Contr Svc-Lab Testing Oper W | CC       | 5472     | GREEN WATER LABORATORIES       | 525.00    |
| 536000 | 13  | 12/31/2008 | Contr Svc-Lab Testing Oper W | CC       | 5494     | KNL LABORATORY SERVICES        | 586.00    |
| 536000 | 13  | 11/1/2008  | Contr Svc-Lab Testing Oper W | JE       | 121013   | Rec'd KY PTP 5 Accrual 10.08   | -1,000.00 |
| 536000 | 13  | 12/31/2008 | Contr Svc-Lab Testing Oper W | JE       | 121208   | Acc for Good/Serv Rec not invo | 168.00    |
| 536000 | 13  | 11/30/2008 | Contr Svc-Lab Testing Oper W | JE       | 30862040 | FASTR - ALLOCATION KY_ALLEXP2  | -100.00   |
| 536000 | 13  | 11/5/2008  | Contr Svc-Lab Testing Oper W | PV       | 42063726 | Fouser Environmental Services  | 102.00    |
| 536000 | 13  | 11/5/2008  | Contr Svc-Lab Testing Oper W | PV       | 42063727 | Fouser Environmental Services  | 132.00    |
| 536000 | 13  | 11/14/2008 | Contr Svc-Lab Testing Oper W | PV       | 42071268 | Fouser Environmental Services  | 880.00    |
| 536000 | 13  | 11/26/2008 | Contr Svc-Lab Testing Oper W | PV       | 42081917 | Fouser Environmental Services  | 340.00    |
| 536000 | 13  | 11/26/2008 | Contr Svc-Lab Testing Oper W | PV       | 42081924 | Fouser Environmental Services  | 40.00     |
| 536000 | 13  | 11/26/2008 | Contr Svc-Lab Testing Oper W | PV       | 42082283 | Fouser Environmental Services  | 102.00    |
| 536000 | 13  | 11/26/2008 | Contr Svc-Lab Testing Oper W | PV       | 42082284 | Fouser Environmental Services  | 100.00    |
| 536000 | 13  | 12/4/2008  | Contr Svc-Lab Testing Oper W | PV       | 42085941 | Fouser Environmental Services  | 303.00    |
| 536000 | 13  | 12/26/2008 | Contr Svc-Lab Testing Oper W | PV       | 42105687 | Fouser Environmental Services  | 225.00    |
| 536000 | 13  | 12/26/2008 | Contr Svc-Lab Testing Oper W | PV       | 42105688 | Fouser Environmental Services  | 175.00    |
| 536000 | 13  | 12/26/2008 | Contr Svc-Lab Testing Oper W | PV       | 42105689 | Fouser Environmental Services  | 340.00    |
| 536000 | 13  | 12/26/2008 | Contr Svc-Lab Testing Oper W | PV       | 42105690 | Fouser Environmental Services  | 100.00    |
| 536000 | 13  | 12/30/2008 | Contr Svc-Lab Testing Oper W | PV       | 42108955 | Fouser Environmental Services  | 102.00    |
| 536000 | 13  | 12/30/2008 | Contr Svc-Lab Testing Oper W | PV       | 42108957 | Fouser Environmental Services  | 209.00    |
| 536000 | 13  | 1/15/2009  | Contr Svc-Lab Testing Oper W | CC       | 5537     | KNL LABORATORY SERVICES        | 293.00    |
| 536000 | 13  | 1/1/2009   | Contr Svc-Lab Testing Oper W | JE       | 121208   | Acc for Good/Serv Rec not invo | -168.00   |
| 536000 | 13  | 1/31/2009  | Contr Svc-Lab Testing Oper W | JE       | 30869462 | FASTR - ALLOCATION KY_ALLEXP2  | -460.00   |
| 536000 | 13  | 1/2/2009   | Contr Svc-Lab Testing Oper W | PV       | 42112863 | Engineering Performance Soluti | 400.00    |
| 536000 | 13  | 1/6/2009   | Contr Svc-Lab Testing Oper W | PV       | 42115677 | Fouser Environmental Services  | 90.00     |
| 536000 | 13  | 1/6/2009   | Contr Svc-Lab Testing Oper W | PV       | 42115678 | Fouser Environmental Services  | 50.00     |
| 536000 | 13  | 1/21/2009  | Contr Svc-Lab Testing Oper W | PV       | 42125049 | Fouser Environmental Services  | 162.00    |
| 536000 | 13  | 1/21/2009  | Contr Svc-Lab Testing Oper W | PV       | 42125051 | Fouser Environmental Services  | 460.00    |
| 541000 | 14  | 11/5/2008  | Rents-Real Prop Oper TD      | PV       | 42063257 | Marsh USA Inc                  | 101.50    |
| 541000 | 14  | 12/24/2008 | Rents-Real Prop Oper TD      | PV       | 42104967 | Norfolk Southern Corporation   | 100.00    |
| 541000 | 14  | 12/24/2008 | Rents-Real Prop Oper TD      | PV       | 42104984 | Norfolk Southern Corporation   | 150.00    |
| 541000 | 14  | 12/30/2008 | Rents-Real Prop Oper TD      | PV       | 42109545 | Norfolk Southern Corporation   | 300.00    |
| 541000 | 14  | 12/30/2008 | Rents-Real Prop Oper TD      | PV       | 42109548 | Norfolk Southern Corporation   | 150.00    |
| 541000 | 14  | 12/30/2008 | Rents-Real Prop Oper TD      | PV       | 42109577 | Norfolk Southern Corporation   | 150.00    |
| 541000 | 14  | 12/30/2008 | Rents-Real Prop Oper TD      | PV       | 42109629 | Norfolk Southern Corporation   | 150.00    |
| 541000 | 14  | 1/31/2009  | Rents-Real Prop Oper TD      | JE       | 160      | WrkBskt Acclr Jan 09           | 150.00    |
| 541000 | 14  | 1/19/2009  | Rents-Real Prop Oper TD      | PV       | 42109545 | Norfolk Southern Corporation   | -300.00   |
| 541000 | 14  | 1/20/2009  | Rents-Real Prop Oper TD      | PV       | 42109548 | Norfolk Southern Corporation   | -150.00   |
| 541000 | 14  | 1/20/2009  | Rents-Real Prop Oper TD      | PV       | 42109577 | Norfolk Southern Corporation   | -150.00   |
| 541000 | 14  | 1/19/2009  | Rents-Real Prop Oper TD      | PV       | 42122375 | Norfolk Southern Corporation   | 150.00    |
| 541000 | 14  | 1/19/2009  | Rents-Real Prop Oper TD      | PV       | 42122485 | R J Corman Railroad Co-REMIT   | 50.00     |
| 541000 | 14  | 1/20/2009  | Rents-Real Prop Oper TD      | PV       | 42124205 | Norfolk Southern Corporation   | 150.00    |
| 541000 | 14  | 1/20/2009  | Rents-Real Prop Oper TD      | PV       | 42124208 | Norfolk Southern Corporation   | 150.00    |
| 541400 | 14  | 12/4/2008  | Rents-Equipment Oper TD      | CC       | 5423     | LASER IMAGES PRIN01 OF         | 1,140.56  |
| 541400 | 14  | 11/26/2008 | Rents-Equipment Oper TD      | JE       | 130      | KY unmapped pcard accrual 1108 | 1,140.56  |
| 541400 | 16  | 12/4/2008  | Rents-Equipment Oper AG      | CC       | 5423     | LASER IMAGES PRIN01 OF         | 612.68    |
| 541400 | 16  | 11/30/2008 | Rents-Equipment Oper AG      | JE       | 1203     | 11/08 Rent phone & indirect    | -12       |
| 541400 | 16  | 11/30/2008 | Rents-Equipment Oper AG      | JE       | 121104   | Recls P-Card Trans Error       | 625.00    |
| 541400 | 16  | 11/30/2008 | Rents-Equipment Oper AG      | JE       | 121114   | True Up Prepaid Other 11 08    | -1,392.81 |
| 541400 | 16  | 11/30/2008 | Rents-Equipment Oper AG      | JR       | 30059975 | Amortize Oce Imag Copier Lease | 1,392.81  |
| 541400 | 16  | 11/30/2008 | Rents-Equipment Oper AG      | JR       | 30059976 | Dyntek Services                | 161.47    |
| 541400 | 16  | 11/5/2008  | Rents-Equipment Oper AG      | PV       | 42063613 | CIT Technology Financial Servi | 1,144.50  |
| 541400 | 16  | 11/26/2008 | Rents-Equipment Oper AG      | PV       | 42082073 | Neopost Leasing                | 213.57    |
| 541400 | 16  | 12/11/2008 | Rents-Equipment Oper AG      | PV       | 42092144 | CIT Technology Financial Servi | 1,271.08  |

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| OBJECT | SUB | GL DATE    | DESCRIPTION             | DOC TYPE | DOC#     | EXPLANATION                    | AMOUNT    |
|--------|-----|------------|-------------------------|----------|----------|--------------------------------|-----------|
| 541400 | 16  | 1/31/2009  | Rents-Equipment Oper AG | JE       | 160      | Accrue for Inv Rec but not app | 1,340.08  |
| 541400 | 16  | 1/31/2009  | Rents-Equipment Oper AG | JE       | 1203     | 1/09 Rent                      | -12       |
| 541400 | 16  | 1/31/2009  | Rents-Equipment Oper AG | JE       | 120106   | True Up PPD Oth & Recls Oce Im | -2,681.93 |
| 541400 | 16  | 1/31/2009  | Rents-Equipment Oper AG | JR       | 30059975 | Amortize Oce Imag Copier Lease | 1,392.81  |
| 541400 | 16  | 1/31/2009  | Rents-Equipment Oper AG | JR       | 30059976 | Dyntek Services                | 161.47    |
| 541400 | 16  | 1/6/2009   | Rents-Equipment Oper AG | PV       | 42115175 | Neopost Leasing                | 213.57    |
| 541400 | 16  | 1/15/2009  | Rents-Equipment Oper AG | PV       | 42120983 | CIT Technology Financial Servi | 683.08    |
| 541400 | 16  | 1/28/2009  | Rents-Equipment Oper AG | PV       | 42129500 | OCE IMAGISTICS INC             | 1,051.16  |
| 541400 | 16  | 1/28/2009  | Rents-Equipment Oper AG | PV       | 42129501 | OCE IMAGISTICS INC             | 1,920.57  |
| 541400 | 16  | 1/28/2009  | Rents-Equipment Oper AG | PV       | 42129502 | OCE IMAGISTICS INC             | 1,051.16  |
| 541400 | 16  | 1/16/2009  | Rents-Equipment Oper AG | ST       | 30867466 | SABRIX VENDOR TAX COMPARE      | 7.59      |
| 550000 | 1   | 12/31/2008 | Trans - Cap Credits     | JE       | 30866209 | FA;Reloc Cap OH True Up        | 1,928.77  |
| 550000 | 1   | 11/7/2008  | Trans - Cap Credits     | T1       | 31066    | Payroll Disbursement Entries   | -3,315.52 |
| 550000 | 1   | 11/21/2008 | Trans - Cap Credits     | T1       | 31178    | Payroll Disbursement Entries   | -3,315.52 |
| 550000 | 1   | 12/5/2008  | Trans - Cap Credits     | T1       | 31302    | Payroll Disbursement Entries   | -3,561.68 |
| 550000 | 1   | 12/19/2008 | Trans - Cap Credits     | T1       | 31483    | Payroll Disbursement Entries   | -3,572.30 |
| 550000 | 1   | 12/19/2008 | Trans - Cap Credits     | T1       | 31562    | Payroll Disbursement Entries   | -103.53   |
| 550000 | 1   | 12/28/2008 | Trans - Cap Credits     | T1       | 31680    | Payroll Disbursement Entries   | -2,244.44 |
| 550000 | 1   | 11/7/2008  | Trans - Cap Credits     | T3       | 31068    | Actual Burden Journal Entries  | 2,494.10  |
| 550000 | 1   | 11/16/2008 | Trans - Cap Credits     | T3       | 31180    | Actual Burden Journal Entries  | 2,589.05  |
| 550000 | 1   | 12/5/2008  | Trans - Cap Credits     | T3       | 31304    | Actual Burden Journal Entries  | 2,809.20  |
| 550000 | 1   | 12/14/2008 | Trans - Cap Credits     | T3       | 31485    | Actual Burden Journal Entries  | 2,750.82  |
| 550000 | 1   | 12/14/2008 | Trans - Cap Credits     | T3       | 31564    | Actual Burden Journal Entries  | 103.53    |
| 550000 | 1   | 12/28/2008 | Trans - Cap Credits     | T3       | 31682    | Actual Burden Journal Entries  | 1,815.55  |
| 550000 | 1   | 1/2/2009   | Trans - Cap Credits     | T1       | 31718    | Payroll Disbursement Entries   | -283.08   |
| 550000 | 1   | 1/9/2009   | Trans - Cap Credits     | T1       | 31779    | Payroll Disbursement Entries   | 283.08    |
| 550000 | 1   | 1/16/2009  | Trans - Cap Credits     | T1       | 31830    | Payroll Disbursement Entries   | -1,860.85 |
| 550000 | 1   | 1/30/2009  | Trans - Cap Credits     | T1       | 32057    | Payroll Disbursement Entries   | -1,588.61 |
| 550000 | 1   | 1/2/2009   | Trans - Cap Credits     | T3       | 31720    | Actual Burden Journal Entries  | 283.08    |
| 550000 | 1   | 1/11/2009  | Trans - Cap Credits     | T3       | 31781    | Actual Burden Journal Entries  | -283.08   |
| 550000 | 1   | 1/11/2009  | Trans - Cap Credits     | T3       | 31832    | Actual Burden Journal Entries  | 1,516.63  |
| 550000 | 1   | 1/25/2009  | Trans - Cap Credits     | T3       | 32059    | Actual Burden Journal Entries  | 1,240.76  |
| 550000 | 1   | 1/11/2009  | Trans - Cap Credits     | T3       | 32118    | Actual Burden Journal Entries  | 66.97     |
| 550000 | 1   | 1/31/2009  | Trans - Cap Credits     | T3       | 32152    | Actual Burden Journal Entries  | 886.00    |
| 550000 | 14  | 11/6/2008  | Trans Oper TD           | CC       | 5336     | LOWES                          | 21.14     |
| 550000 | 14  | 11/13/2008 | Trans Oper TD           | CC       | 5360     | TRUCKADDONS/TRAIL.BLAZERS      | 121.90    |
| 550000 | 14  | 11/20/2008 | Trans Oper TD           | CC       | 5379     | S & S TRUCK & TIRE             | 657.07    |
| 550000 | 14  | 12/4/2008  | Trans Oper TD           | CC       | 5423     | AUTOZONE                       | 104.07    |
| 550000 | 14  | 12/18/2008 | Trans Oper TD           | CC       | 5472     | LEXINGTON TRUCK SALES          | 56.85     |
| 550000 | 14  | 12/31/2008 | Trans Oper TD           | CC       | 5494     | FREEDOM DODGE                  | 16.30     |
| 550000 | 14  | 11/1/2008  | Trans Oper TD           | JE       | 130      | KY unmapped pcard accru 1008   | -121.90   |
| 550000 | 14  | 12/26/2008 | Trans Oper TD           | PV       | 42105709 | Commonwealth Communications Sy | 125.00    |
| 550000 | 14  | 12/27/2008 | Trans Oper TD           | ST       | 30864456 | SABRIX NO TAX CHARGED ACR      | 7.50      |
| 550000 | 14  | 1/8/2009   | Trans Oper TD           | CC       | 5516     | HI-VAC CORPORATION             | 130.21    |
| 550000 | 14  | 1/22/2009  | Trans Oper TD           | CC       | 5559     | CHARLIES FOREIGN CARS          | 10.00     |
| 550000 | 14  | 1/30/2009  | Trans Oper TD           | CC       | 5580     | DO IT BEST HARDWAR             | 4.02      |
| 550000 | 16  | 11/6/2008  | Trans Oper AG           | CC       | 5336     | SHELL OIL                      | 66.93     |
| 550000 | 16  | 11/20/2008 | Trans Oper AG           | CC       | 5379     | B&B MORGAN TIRE                | 171.21    |
| 550000 | 16  | 12/4/2008  | Trans Oper AG           | CC       | 5423     | OWENTON AUTO BATH              | 8.00      |
| 550000 | 16  | 12/11/2008 | Trans Oper AG           | CC       | 5446     | ADVANCE AUTO PARTS             | 10.58     |
| 550000 | 16  | 12/18/2008 | Trans Oper AG           | CC       | 5472     | AUTOZONE                       | 100.69    |
| 550000 | 16  | 12/31/2008 | Trans Oper AG           | CC       | 5494     | CLEAN SWEEP ON BROADWAY        | 19.99     |
| 550000 | 16  | 11/1/2008  | Trans Oper AG           | JE       | 130      | KY unmapped pcard accru 1008   | -66.93    |
| 550000 | 16  | 12/31/2008 | Trans Oper AG           | JE       | 121202   | Rcls P-Card Transaction Errors | 245.49    |
| 550000 | 16  | 11/26/2008 | Trans Oper AG           | PD       | 42082033 | BFNT LLC                       | -1,632.30 |
| 550000 | 16  | 11/26/2008 | Trans Oper AG           | PD       | 42082036 | BFNT LLC                       | -1,632.30 |
| 550000 | 16  | 11/7/2008  | Trans Oper AG           | PV       | 42049317 | C Store Partners - REMIT       | -2,468.07 |
| 550000 | 16  | 11/10/2008 | Trans Oper AG           | PV       | 42066950 | 120201 550002 16ls Inc ACH/ALL | 166.50    |
| 550000 | 16  | 11/19/2008 | Trans Oper AG           | PV       | 42075437 | BFNT LLC                       | 254.14    |
| 550000 | 16  | 11/26/2008 | Trans Oper AG           | PV       | 42082024 | Thoroughbred Energy - REMIT    | 370.37    |
| 550000 | 16  | 11/26/2008 | Trans Oper AG           | PV       | 42082025 | Cockrells Auto Body            | 2,357.49  |
| 550000 | 16  | 12/11/2008 | Trans Oper AG           | PV       | 42092168 | BFNT LLC                       | 623.50    |
| 550000 | 16  | 12/11/2008 | Trans Oper AG           | PV       | 42092172 | BFNT LLC                       | 507.55    |
| 550000 | 16  | 12/11/2008 | Trans Oper AG           | PV       | 42092174 | BFNT LLC                       | 468.40    |
| 550000 | 16  | 12/11/2008 | Trans Oper AG           | PV       | 42092179 | BFNT LLC                       | 1,802.36  |
| 550000 | 16  | 12/12/2008 | Trans Oper AG           | PV       | 42092340 | Brandeis Machinery & Supply -  | 982.37    |

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| OBJECT | SUB | GL DATE    | DESCRIPTION               | DOC TYPE | DOC#     | EXPLANATION                     | AMOUNT     |
|--------|-----|------------|---------------------------|----------|----------|---------------------------------|------------|
| 550000 | 16  | 12/30/2008 | Trans Oper AG             | PV       | 42109030 | Thoroughbred Energy - REMIT     | 1,564.50   |
| 550000 | 16  | 12/31/2008 | Trans Oper AG             | PV       | 42112421 | BFNT LLC                        | 1,148.48   |
| 550000 | 16  | 12/31/2008 | Trans Oper AG             | PV       | 42112536 | BFNT LLC                        | 292.13     |
| 550000 | 16  | 11/25/2008 | Trans Oper AG             | RI       | 10119166 | Bridwell                        | -66.93     |
| 550000 | 16  | 11/20/2008 | Trans Oper AG             | ST       | 30859789 | SABRIX VENDOR TAX COMPARE       | 1.26       |
| 550000 | 16  | 11/27/2008 | Trans Oper AG             | ST       | 30860685 | SABRIX VENDOR TAX COMPARE       | -16.91     |
| 550000 | 16  | 12/12/2008 | Trans Oper AG             | ST       | 30862680 | SABRIX VENDOR TAX COMPARE       | 6.48       |
| 550000 | 16  | 11/16/2008 | Trans Oper AG             | T3       | 31180    | Actual Burden Journal Entries   | 420.00     |
| 550000 | 16  | 12/14/2008 | Trans Oper AG             | T3       | 31485    | Actual Burden Journal Entries   | 420.00     |
| 550000 | 16  | 1/8/2009   | Trans Oper AG             | CC       | 5516     | MARATHON OIL 065995 XXX         | 110.14     |
| 550000 | 16  | 1/15/2009  | Trans Oper AG             | CC       | 5537     | NAPA AUTO PARTS                 | 55.84      |
| 550000 | 16  | 1/22/2009  | Trans Oper AG             | CC       | 5559     | KENTUCKY MOTOR SERVICE W        | 297.87     |
| 550000 | 16  | 1/30/2009  | Trans Oper AG             | CC       | 5580     | SPEEDWAY 09591 LEX              | 50.78      |
| 550000 | 16  | 1/30/2009  | Trans Oper AG             | JE       | 130      | KY UNMAPPED PCARD ACCRUAL       | 52.31      |
| 550000 | 16  | 1/31/2009  | Trans Oper AG             | JE       | 160      | Accrue for Inv Rec but not app  | 1,430.00   |
| 550000 | 16  | 1/19/2009  | Trans Oper AG             | PV       | 42122363 | BFNT LLC                        | 209.91     |
| 550000 | 16  | 1/19/2009  | Trans Oper AG             | PV       | 42122367 | BFNT LLC                        | 553.54     |
| 550000 | 16  | 1/19/2009  | Trans Oper AG             | PV       | 42122371 | BFNT LLC                        | 513.09     |
| 550000 | 16  | 1/26/2009  | Trans Oper AG             | PV       | 42126790 | Traxx Palomar-REMIT             | 88.83      |
| 550000 | 16  | 1/26/2009  | Trans Oper AG             | PV       | 42126792 | Tates Creek South Shell Ltd-RE  | 9.88       |
| 550000 | 16  | 1/1/2009   | Trans Oper AG             | ST       | 30865145 | SABRIX VENDOR TAX COMPARE       | 14.32      |
| 550000 | 16  | 1/20/2009  | Trans Oper AG             | ST       | 30867815 | SABRIX VENDOR TAX COMPARE       | 2.22       |
| 550000 | 16  | 1/27/2009  | Trans Oper AG             | ST       | 30868567 | SABRIX NO TAX CHARGED ACR       | 5.33       |
| 550000 | 21  | 11/6/2008  | Transport Maint SS        | CC       | 5336     | SHELL OIL                       | 97.87      |
| 550001 | 16  | 11/10/2008 | Trans Oper AG Lease Cost  | PV       | 42066950 | 120201 550002. 16ls Inc ACH/ALL | 76.25      |
| 550001 | 16  | 12/12/2008 | Trans Oper AG Lease Cost  | PV       | 42093033 | Automotive Rentals Inc ACH/ALL  | 226.25     |
| 550002 | 16  | 11/1/2008  | Trans Oper AG Lease Fuel  | JE       | 215      | Accrue 10/08 ARI Fuel & Maint   | -1,143.66  |
| 550002 | 16  | 11/10/2008 | Trans Oper AG Lease Fuel  | PV       | 42066950 | 120201.550002. 16ls Inc ACH/ALL | 390.44     |
| 550002 | 16  | 12/12/2008 | Trans Oper AG Lease Fuel  | PV       | 42093033 | Automotive Rentals Inc ACH/ALL  | 123.67     |
| 550002 | 16  | 1/1/2009   | Trans Oper AG Lease Fuel  | JE       | 215      | Accrue 12/08 ARI Fuel & Maint   | -1,213.80  |
| 550002 | 16  | 1/26/2009  | Trans Oper AG Lease Fuel  | PV       | 42127696 | Automotive Rentals Inc ACH/ALL  | 58.80      |
| 550003 | 16  | 11/1/2008  | Trans Oper AG Lease Maint | JE       | 215      | Accrue 10/08 ARI Fuel & Maint   | -402.13    |
| 550003 | 16  | 11/10/2008 | Trans Oper AG Lease Maint | PV       | 42066950 | 120201 550002. 16ls Inc ACH/ALL | 461.75     |
| 550003 | 16  | 12/12/2008 | Trans Oper AG Lease Maint | PV       | 42093033 | Automotive Rentals Inc ACH/ALL  | 8.65       |
| 550003 | 16  | 1/1/2009   | Trans Oper AG Lease Maint | JE       | 215      | Accrue 12/08 ARI Fuel & Maint   | -216.04    |
| 550003 | 16  | 1/26/2009  | Trans Oper AG Lease Maint | PV       | 42127696 | Automotive Rentals Inc ACH/ALL  | 8.65       |
| 556000 | 16  | 11/30/2008 | Ins Vehicle Oper AG       | JR       | 2        | Amortize Prepaid Insurance      | 3,061.79   |
| 557000 | 16  | 12/17/2008 | Ins Gen Liab Oper AG      | JE       | 235      | 4th Qtr Retro Insurance Accr    | 28,193.95  |
| 557000 | 16  | 12/31/2008 | Ins Gen Liab Oper AG      | JE       | 30866125 | YE Retro Insurance Accr Adj     | -14,313.74 |
| 557000 | 16  | 11/30/2008 | Ins Gen Liab Oper AG      | JR       | 2        | Amortize Prepaid Insurance      | 4,049.64   |
| 558000 | 1   | 12/31/2008 | Ins Work Comp Cap Credits | JE       | 30866209 | FA,Reloc Cap OH True Up         | 3,438.02   |
| 558000 | 1   | 11/7/2008  | Ins Work Comp Cap Credits | T1       | 31066    | Payroll Disbursement Entries    | -9,577.77  |
| 558000 | 1   | 11/21/2008 | Ins Work Comp Cap Credits | T1       | 31178    | Payroll Disbursement Entries    | -9,611.31  |
| 558000 | 1   | 12/5/2008  | Ins Work Comp Cap Credits | T1       | 31302    | Payroll Disbursement Entries    | -9,596.73  |
| 558000 | 1   | 12/19/2008 | Ins Work Comp Cap Credits | T1       | 31483    | Payroll Disbursement Entries    | -9,489.83  |
| 558000 | 1   | 12/19/2008 | Ins Work Comp Cap Credits | T1       | 31562    | Payroll Disbursement Entries    | -19.41     |
| 558000 | 1   | 12/28/2008 | Ins Work Comp Cap Credits | T1       | 31680    | Payroll Disbursement Entries    | -9,596.83  |
| 558000 | 1   | 11/7/2008  | Ins Work Comp Cap Credits | T3       | 31068    | Actual Burden Journal Entries   | 7,023.23   |
| 558000 | 1   | 11/16/2008 | Ins Work Comp Cap Credits | T3       | 31180    | Actual Burden Journal Entries   | 6,821.15   |
| 558000 | 1   | 12/5/2008  | Ins Work Comp Cap Credits | T3       | 31304    | Actual Burden Journal Entries   | 7,055.27   |
| 558000 | 1   | 12/14/2008 | Ins Work Comp Cap Credits | T3       | 31485    | Actual Burden Journal Entries   | 6,970.08   |
| 558000 | 1   | 12/14/2008 | Ins Work Comp Cap Credits | T3       | 31564    | Actual Burden Journal Entries   | 19.41      |
| 558000 | 1   | 12/28/2008 | Ins Work Comp Cap Credits | T3       | 31682    | Actual Burden Journal Entries   | 7,342.56   |
| 558000 | 1   | 1/2/2009   | Ins Work Comp Cap Credits | T1       | 31718    | Payroll Disbursement Entries    | -53.08     |
| 558000 | 1   | 1/9/2009   | Ins Work Comp Cap Credits | T1       | 31779    | Payroll Disbursement Entries    | 53.08      |
| 558000 | 1   | 1/16/2009  | Ins Work Comp Cap Credits | T1       | 31830    | Payroll Disbursement Entries    | -6,573.16  |
| 558000 | 1   | 1/30/2009  | Ins Work Comp Cap Credits | T1       | 32057    | Payroll Disbursement Entries    | -6,637.46  |
| 558000 | 1   | 1/2/2009   | Ins Work Comp Cap Credits | T3       | 31720    | Actual Burden Journal Entries   | 53.08      |
| 558000 | 1   | 1/11/2009  | Ins Work Comp Cap Credits | T3       | 31781    | Actual Burden Journal Entries   | -53.08     |
| 558000 | 1   | 1/11/2009  | Ins Work Comp Cap Credits | T3       | 31832    | Actual Burden Journal Entries   | 4,913.41   |
| 558000 | 1   | 1/25/2009  | Ins Work Comp Cap Credits | T3       | 32059    | Actual Burden Journal Entries   | 5,043.30   |
| 558000 | 1   | 1/11/2009  | Ins Work Comp Cap Credits | T3       | 32118    | Actual Burden Journal Entries   | 10.19      |
| 558000 | 1   | 1/31/2009  | Ins Work Comp Cap Credits | T3       | 32152    | Actual Burden Journal Entries   | 3,449.51   |
| 558000 | 16  | 11/30/2008 | Ins Work Comp AG          | JR       | 2        | Amortize Prepaid Insurance      | 14,901.55  |
| 566100 | 16  | 11/30/2008 | Reg Comm Amort Rate Case  | JG       | 12000001 | IAS Adjustments                 | 46,050.17  |
| 566100 | 16  | 11/30/2008 | Reg Comm Amort Rate Case  | JR       | 30059957 | Deferred Rate Case Expense      | 12,443.21  |

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|--------|-----|------------|---------------------------|----------|----------|--------------------------------|-----------|
| 566100 | 16  | 1/31/2009  | Reg Comm Amort Rate Case  | JG       | 12000001 | IAS Adjustments                | 40,868.56 |
| 566100 | 16  | 1/31/2009  | Reg Comm Amort Rate Case  | JR       | 30059957 | Deferred Rate Case Expense     | 12,443.21 |
| 566200 | 16  | 11/30/2008 | Reg Comm Amort Depr Study | JG       | 12000001 | IAS Adjustments                | -500.09   |
| 566200 | 16  | 11/30/2008 | Reg Comm Amort Depr Study | JR       | 30059961 | DDA - Cost of Service Study    | 521.85    |
| 566200 | 16  | 11/30/2008 | Reg Comm Amort Depr Study | JR       | 30059971 | DDA - Depreciation Study       | 500.09    |
| 566200 | 16  | 1/31/2009  | Reg Comm Amort Depr Study | JG       | 12000001 | IAS Adjustments                | -500.09   |
| 566200 | 16  | 1/31/2009  | Reg Comm Amort Depr Study | JR       | 30059961 | DDA - Cost of Service Study    | 521.85    |
| 566200 | 16  | 1/31/2009  | Reg Comm Amort Depr Study | JR       | 30059971 | DDA - Depreciation Study       | 500.09    |
| 566300 | 16  | 11/30/2008 | Reg Comm Amort Mgmt Study | JG       | 12000001 | IAS Adjustments                | 9,348.15  |
| 568010 | 16  | 12/31/2008 | Water Res Conservation    | JE       | 160      | Acc for Inv Rec but not approv | 1,875.00  |
| 568010 | 16  | 12/31/2008 | Water Res Conservation    | JE       | 121209   | Accrued Additional Invoices    | 1,302.00  |
| 568010 | 16  | 11/5/2008  | Water Res Conservation    | PV       | 42063270 | Lamar Companies The -REMIT     | 6,200.00  |
| 568010 | 16  | 11/11/2008 | Water Res Conservation    | PV       | 42068351 | Clear Channel Lexington        | 18.00     |
| 568010 | 16  | 11/11/2008 | Water Res Conservation    | PV       | 42068352 | Clear Channel Lexington        | 38.00     |
| 568010 | 16  | 11/11/2008 | Water Res Conservation    | PV       | 42068353 | Clear Channel Lexington        | 32.00     |
| 568010 | 16  | 11/11/2008 | Water Res Conservation    | PV       | 42068354 | Clear Channel Lexington        | 32.00     |
| 568010 | 16  | 11/11/2008 | Water Res Conservation    | PV       | 42068355 | Clear Channel Lexington        | 32.00     |
| 568010 | 16  | 11/11/2008 | Water Res Conservation    | PV       | 42068356 | Clear Channel Lexington        | 30.00     |
| 568010 | 16  | 11/11/2008 | Water Res Conservation    | PV       | 42068357 | Clear Channel Lexington        | 500.00    |
| 568010 | 16  | 11/11/2008 | Water Res Conservation    | PV       | 42068358 | Clear Channel Lexington        | 1,413.00  |
| 568010 | 16  | 11/11/2008 | Water Res Conservation    | PV       | 42068359 | Clear Channel Lexington        | 328.00    |
| 568010 | 16  | 11/11/2008 | Water Res Conservation    | PV       | 42068360 | Clear Channel Lexington        | 688.00    |
| 568010 | 16  | 11/11/2008 | Water Res Conservation    | PV       | 42068361 | Clear Channel Lexington        | 778.00    |
| 568010 | 16  | 11/11/2008 | Water Res Conservation    | PV       | 42068362 | Clear Channel Lexington        | 37.76     |
| 568010 | 16  | 11/11/2008 | Water Res Conservation    | PV       | 42068363 | Clear Channel Lexington        | 328.00    |
| 568010 | 16  | 11/13/2008 | Water Res Conservation    | PV       | 42070093 | WKYT-TV - AP/PO                | 3,500.00  |
| 568010 | 16  | 12/3/2008  | Water Res Conservation    | PV       | 42085690 | Edmon Design                   | 150.00    |
| 568010 | 16  | 12/11/2008 | Water Res Conservation    | PV       | 42092130 | Lamar Companies The -REMIT     | 6,510.00  |
| 568010 | 16  | 12/30/2008 | Water Res Conservation    | PV       | 42109363 | Signs Now #366                 | 120.20    |
| 568010 | 16  | 1/1/2009   | Water Res Conservation    | JE       | 160      | Acc for Inv Rec but not approv | -1,875.00 |
| 568010 | 16  | 1/1/2009   | Water Res Conservation    | JE       | 121209   | Accrued Additional Invoices    | -1,302.00 |
| 568010 | 16  | 1/2/2009   | Water Res Conservation    | PV       | 42112901 | Smiley Pete Publishing LLC     | 1,875.00  |
| 568010 | 16  | 1/5/2009   | Water Res Conservation    | PV       | 42114348 | Lamar Companies The -REMIT     | 6,510.00  |
| 568010 | 16  | 1/14/2009  | Water Res Conservation    | PV       | 42119959 | Edmon Design                   | 75.00     |
| 568010 | 16  | 1/15/2009  | Water Res Conservation    | PV       | 42120900 | WKYT TV                        | 3,280.00  |
| 568010 | 16  | 1/27/2009  | Water Res Conservation    | PV       | 42128901 | Rupp Arena Sports & Entertainm | 8,333.33  |
| 568010 | 16  | 1/28/2009  | Water Res Conservation    | ST       | 30868655 | SABRIX NO TAX CHARGED ACR      | 500.00    |
| 570100 | 15  | 11/30/2008 | Uncollectible Accounts    | JE       | 100      | Adjust Provision for Uncollect | 10,580.58 |
| 570100 | 15  | 11/3/2008  | Uncollectible Accounts    | JE       | 30857719 | KY CIS POST GL BATCH           | -74.89    |
| 570100 | 15  | 11/4/2008  | Uncollectible Accounts    | JE       | 30857925 | KY CIS POST GL BATCH           | -234.38   |
| 570100 | 15  | 11/5/2008  | Uncollectible Accounts    | JE       | 30858265 | KY CIS POST GL BATCH           | -248.33   |
| 570100 | 15  | 11/6/2008  | Uncollectible Accounts    | JE       | 30858368 | KY CIS POST GL BATCH           | -104.32   |
| 570100 | 15  | 11/7/2008  | Uncollectible Accounts    | JE       | 30858601 | KY CIS POST GL BATCH           | -132.11   |
| 570100 | 15  | 11/10/2008 | Uncollectible Accounts    | JE       | 30858734 | KY CIS POST GL BATCH           | -205.03   |
| 570100 | 15  | 11/12/2008 | Uncollectible Accounts    | JE       | 30859038 | KY CIS POST GL BATCH           | -124.26   |
| 570100 | 15  | 11/13/2008 | Uncollectible Accounts    | JE       | 30859105 | KY CIS POST GL BATCH           | -476.41   |
| 570100 | 15  | 11/14/2008 | Uncollectible Accounts    | JE       | 30859171 | KY CIS POST GL BATCH           | -1.59     |
| 570100 | 15  | 11/17/2008 | Uncollectible Accounts    | JE       | 30859472 | KY CIS POST GL BATCH           | -298.85   |
| 570100 | 15  | 11/18/2008 | Uncollectible Accounts    | JE       | 30859535 | KY CIS POST GL BATCH           | -350.26   |
| 570100 | 15  | 11/19/2008 | Uncollectible Accounts    | JE       | 30859826 | KY CIS POST GL BATCH           | -194.17   |
| 570100 | 15  | 11/20/2008 | Uncollectible Accounts    | JE       | 30859938 | KY CIS POST GL BATCH           | -82.07    |
| 570100 | 15  | 11/21/2008 | Uncollectible Accounts    | JE       | 30860010 | KY CIS POST GL BATCH           | -121.70   |
| 570100 | 15  | 11/24/2008 | Uncollectible Accounts    | JE       | 30860253 | KY CIS POST GL BATCH           | -165.06   |
| 570100 | 15  | 11/25/2008 | Uncollectible Accounts    | JE       | 30860425 | KY CIS POST GL BATCH           | 5,914.05  |
| 570100 | 15  | 11/26/2008 | Uncollectible Accounts    | JE       | 30860747 | KY CIS POST GL BATCH           | -306.35   |
| 570100 | 15  | 12/1/2008  | Uncollectible Accounts    | JE       | 30861142 | KY CIS POST GL BATCH           | -435.57   |
| 570100 | 15  | 12/2/2008  | Uncollectible Accounts    | JE       | 30861401 | KY CIS POST GL BATCH           | -182.22   |
| 570100 | 15  | 12/3/2008  | Uncollectible Accounts    | JE       | 30861690 | KY CIS POST GL BATCH           | -87.42    |
| 570100 | 15  | 12/4/2008  | Uncollectible Accounts    | JE       | 30862002 | KY CIS POST GL BATCH           | -160.79   |
| 570100 | 15  | 12/5/2008  | Uncollectible Accounts    | JE       | 30862047 | KY CIS POST GL BATCH           | -16.81    |
| 570100 | 15  | 12/8/2008  | Uncollectible Accounts    | JE       | 30862277 | KY CIS POST GL BATCH           | -129.22   |
| 570100 | 15  | 12/9/2008  | Uncollectible Accounts    | JE       | 30862358 | KY CIS POST GL BATCH           | -55.75    |
| 570100 | 15  | 12/10/2008 | Uncollectible Accounts    | JE       | 30862646 | KY CIS POST GL BATCH           | 5.24      |
| 570100 | 15  | 12/11/2008 | Uncollectible Accounts    | JE       | 30862700 | KY CIS POST GL BATCH           | -383.87   |
| 570100 | 15  | 12/12/2008 | Uncollectible Accounts    | JE       | 30862794 | KY CIS POST GL BATCH           | -376.42   |
| 570100 | 15  | 12/15/2008 | Uncollectible Accounts    | JE       | 30863252 | KY CIS POST GL BATCH           | -330.22   |

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|--------|-----|------------|--------------------------|----------|----------|--------------------------------|-----------|
| 570100 | 15  | 12/16/2008 | Uncollectible Accounts   | JE       | 30863348 | KY CIS POST GL BATCH           | -400.01   |
| 570100 | 15  | 12/17/2008 | Uncollectible Accounts   | JE       | 30863662 | KY CIS POST GL BATCH           | -121.68   |
| 570100 | 15  | 12/18/2008 | Uncollectible Accounts   | JE       | 30863750 | KY CIS POST GL BATCH           | -32.46    |
| 570100 | 15  | 12/22/2008 | Uncollectible Accounts   | JE       | 30864155 | KY CIS POST GL BATCH           | -109.91   |
| 570100 | 15  | 12/23/2008 | Uncollectible Accounts   | JE       | 30864312 | KY CIS POST GL BATCH           | 27.34     |
| 570100 | 15  | 12/24/2008 | Uncollectible Accounts   | JE       | 30864502 | KY CIS POST GL BATCH           | -66.89    |
| 570100 | 15  | 12/26/2008 | Uncollectible Accounts   | JE       | 30864503 | KY CIS POST GL BATCH           | -43.96    |
| 570100 | 15  | 12/29/2008 | Uncollectible Accounts   | JE       | 30864814 | KY CIS POST GL BATCH           | -39.22    |
| 570100 | 15  | 12/30/2008 | Uncollectible Accounts   | JE       | 30864937 | KY CIS POST GL BATCH           | 9,058.48  |
| 570100 | 15  | 12/31/2008 | Uncollectible Accounts   | JE       | 30865187 | KY CIS POST GL BATCH           | -75.00    |
| 570100 | 15  | 1/31/2009  | Uncollectible Accounts   | JE       | 100      | Adjust KY Uncollectible 01 09  | -7,336.81 |
| 570100 | 15  | 1/2/2009   | Uncollectible Accounts   | JE       | 30865418 | KY CIS POST GL BATCH           | -61.88    |
| 570100 | 15  | 1/5/2009   | Uncollectible Accounts   | JE       | 30865840 | KY CIS POST GL BATCH           | -213.29   |
| 570100 | 15  | 1/6/2009   | Uncollectible Accounts   | JE       | 30866124 | KY CIS POST GL BATCH           | -162.56   |
| 570100 | 15  | 1/7/2009   | Uncollectible Accounts   | JE       | 30866623 | KY CIS POST GL BATCH           | -65.73    |
| 570100 | 15  | 1/8/2009   | Uncollectible Accounts   | JE       | 30866838 | KY CIS POST GL BATCH           | -253.06   |
| 570100 | 15  | 1/9/2009   | Uncollectible Accounts   | JE       | 30866917 | KY CIS POST GL BATCH           | -375.95   |
| 570100 | 15  | 1/12/2009  | Uncollectible Accounts   | JE       | 30867055 | KY CIS POST GL BATCH           | -234.99   |
| 570100 | 15  | 1/13/2009  | Uncollectible Accounts   | JE       | 30867409 | KY CIS POST GL BATCH           | -147.30   |
| 570100 | 15  | 1/14/2009  | Uncollectible Accounts   | JE       | 30867410 | KY CIS POST GL BATCH           | -40.27    |
| 570100 | 15  | 1/15/2009  | Uncollectible Accounts   | JE       | 30867501 | KY CIS POST GL BATCH           | -57.86    |
| 570100 | 15  | 1/16/2009  | Uncollectible Accounts   | JE       | 30867562 | KY CIS POST GL BATCH           | 179.79    |
| 570100 | 15  | 1/19/2009  | Uncollectible Accounts   | JE       | 30867842 | KY CIS POST GL BATCH           | -50.84    |
| 570100 | 15  | 1/20/2009  | Uncollectible Accounts   | JE       | 30867903 | KY CIS POST GL BATCH           | -249.37   |
| 570100 | 15  | 1/21/2009  | Uncollectible Accounts   | JE       | 30868162 | KY CIS POST GL BATCH           | -41.48    |
| 570100 | 15  | 1/22/2009  | Uncollectible Accounts   | JE       | 30868264 | KY CIS POST GL BATCH           | -91.35    |
| 570100 | 15  | 1/23/2009  | Uncollectible Accounts   | JE       | 30868349 | KY CIS POST GL BATCH           | -253.09   |
| 570100 | 15  | 1/26/2009  | Uncollectible Accounts   | JE       | 30868599 | KY CIS POST GL BATCH           | -236.98   |
| 570100 | 15  | 1/27/2009  | Uncollectible Accounts   | JE       | 30868680 | KY CIS POST GL BATCH           | -363.27   |
| 570100 | 15  | 1/28/2009  | Uncollectible Accounts   | JE       | 30868843 | KY CIS POST GL BATCH           | -150.93   |
| 570100 | 15  | 1/29/2009  | Uncollectible Accounts   | JE       | 30868910 | KY CIS POST GL BATCH           | 4,430.28  |
| 570100 | 15  | 1/30/2009  | Uncollectible Accounts   | JE       | 30869038 | KY CIS POST GL BATCH           | -183.20   |
| 570100 | 16  | 11/30/2008 | Uncollectible Accts-MI's | JE       | 180      | Record November MI Reserve ove | -5,723.27 |
| 570100 | 16  | 12/31/2008 | Uncollectible Accts-MI's | JE       | 181      | To record Dec MI Reserve over  | -9,217.38 |
| 570100 | 16  | 1/31/2009  | Uncollectible Accts-MI's | JE       | 180      | To record January MI reserve o | 2,637.46  |
| 575000 | 12  | 11/1/2008  | Misc Oper P              | JE       | 130      | KY unmapped pcard accru 1008   | -26.56    |
| 575000 | 13  | 11/6/2008  | Misc Oper WT             | CC       | 5336     | WW GRAINGER E                  | 15.35     |
| 575000 | 13  | 11/13/2008 | Misc Oper WT             | CC       | 5360     | UFIRST LAUNDRY SVCS            | 22.92     |
| 575000 | 13  | 11/20/2008 | Misc Oper WT             | CC       | 5379     | NATIONAL WORKWEAR INC          | 121.15    |
| 575000 | 13  | 12/4/2008  | Misc Oper WT             | CC       | 5423     | UFIRST LAUNDRY SVCS            | 22.92     |
| 575000 | 13  | 12/11/2008 | Misc Oper WT             | CC       | 5446     | UFIRST LAUNDRY SVCS            | 22.92     |
| 575000 | 13  | 12/18/2008 | Misc Oper WT             | CC       | 5472     | W W GRAINGER                   | 336.98    |
| 575000 | 13  | 12/31/2008 | Misc Oper WT             | CC       | 5494     | J AND D MARKET                 | 7.22      |
| 575000 | 13  | 11/1/2008  | Misc Oper WT             | JE       | 130      | KY unmapped pcard accru 1008   | -975.92   |
| 575000 | 13  | 11/30/2008 | Misc Oper WT             | JE       | 121104   | Recls P-Card Trans Error       | 5.49      |
| 575000 | 13  | 12/31/2008 | Misc Oper WT             | JE       | 121208   | Acc for Good/Serv Rec not invo | 2,886.60  |
| 575000 | 13  | 11/30/2008 | Misc Oper WT             | JE       | 30862040 | FASTR - ALLOCATION KY_ALLEXP2  | -164.19   |
| 575000 | 13  | 12/9/2008  | Misc Oper WT             | PV       | 42090649 | Hands On Originals Inc         | 116.39    |
| 575000 | 13  | 12/15/2008 | Misc Oper WT             | PV       | 42094884 | Central Equipment - PO/REMIT   | 30.00     |
| 575000 | 13  | 11/19/2008 | Misc Oper WT             | RI       | 10119006 | Maggard Michael D              | -5.49     |
| 575000 | 13  | 1/8/2009   | Misc Oper WT             | CC       | 5516     | LOWES                          | 45.81     |
| 575000 | 13  | 1/8/2009   | Misc Oper WT             | CC       | 5524     | LOWES                          | 8.92      |
| 575000 | 13  | 1/15/2009  | Misc Oper WT             | CC       | 5537     | USA BLUE BOOK                  | 67.47     |
| 575000 | 13  | 1/22/2009  | Misc Oper WT             | CC       | 5559     | WM SUPERCENTER                 | 49.19     |
| 575000 | 13  | 1/30/2009  | Misc Oper WT             | CC       | 5580     | SSC LEXINGTON BRANCH           | 337.61    |
| 575000 | 13  | 1/1/2009   | Misc Oper WT             | JE       | 130      | KY UNMAP PCARD ACCRUAL 1208    | -52.78    |
| 575000 | 13  | 1/31/2009  | Misc Oper WT             | JE       | 120104   | PTP 5 Accrual 01.09            | 1,224.67  |
| 575000 | 13  | 1/1/2009   | Misc Oper WT             | JE       | 121208   | Acc for Good/Serv Rec not invo | -2,886.60 |
| 575000 | 13  | 1/31/2009  | Misc Oper WT             | JE       | 30869462 | FASTR - ALLOCATION KY_ALLEXP2  | -223.99   |
| 575000 | 13  | 1/14/2009  | Misc Oper WT             | PV       | 42120007 | Ashbrook Simon Hartley         | 2,886.60  |
| 575000 | 13  | 1/21/2009  | Misc Oper WT             | PV       | 42125031 | Brock McVey Co - PO/REMIT      | 26.95     |
| 575000 | 13  | 1/15/2009  | Misc Oper WT             | ST       | 30867368 | SABRIX VENDOR TAX COMPARE      | 4.72      |
| 575000 | 13  | 1/22/2009  | Misc Oper WT             | ST       | 30868123 | SABRIX NO TAX CHARGED ACR      | 1.62      |
| 575000 | 14  | 11/6/2008  | Misc Oper TD             | CC       | 5336     | CAPTAIN D'S SEAFOOD-LE         | 23.06     |
| 575000 | 14  | 11/13/2008 | Misc Oper TD             | CC       | 5360     | NATIONAL WORKWEAR INC          | 111.30    |
| 575000 | 14  | 11/20/2008 | Misc Oper TD             | CC       | 5379     | NATIONAL WORKWEAR INC          | 111.30    |

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| OBJECT | SUB | GL DATE    | DESCRIPTION  | DOC TYPE | DOC#     | EXPLANATION                    | AMOUNT     |
|--------|-----|------------|--------------|----------|----------|--------------------------------|------------|
| 575000 | 14  | 12/4/2008  | Misc Oper TD | CC       | 5423     | MTS SAFETY PRODUCTS            | 337.15     |
| 575000 | 14  | 12/11/2008 | Misc Oper TD | CC       | 5446     | NATIONAL WORKWEAR INC          | 105.00     |
| 575000 | 14  | 12/18/2008 | Misc Oper TD | CC       | 5472     | NATIONAL WORKWEAR INC          | 15.26      |
| 575000 | 14  | 12/31/2008 | Misc Oper TD | CC       | 5494     | WW GRAINGER                    | 26.89      |
| 575000 | 14  | 11/1/2008  | Misc Oper TD | JE       | 130      | KY unmapped pcard accru 1008   | -718.41    |
| 575000 | 14  | 11/1/2008  | Misc Oper TD | JE       | 410      | Accrue October Phone Charges   | -23.15     |
| 575000 | 14  | 12/11/2008 | Misc Oper TD | PD       | 42092049 | Grainger - ALL USE REMIT       | -335.71    |
| 575000 | 14  | 11/19/2008 | Misc Oper TD | PV       | 42075463 | USA Blue Book                  | 703.15     |
| 575000 | 14  | 12/9/2008  | Misc Oper TD | PV       | 42090649 | Hands On Originals Inc         | 116.38     |
| 575000 | 14  | 12/10/2008 | Misc Oper TD | PV       | 42090968 | USA Blue Book                  | 164.93     |
| 575000 | 14  | 12/11/2008 | Misc Oper TD | PV       | 42092037 | Grainger - ALL USE REMIT       | 2,338.47   |
| 575000 | 14  | 12/11/2008 | Misc Oper TD | PV       | 42092044 | JCM Industries Inc - REMIT     | 61.24      |
| 575000 | 14  | 12/26/2008 | Misc Oper TD | PV       | 42105721 | USA Blue Book                  | 966.08     |
| 575000 | 14  | 11/12/2008 | Misc Oper TD | RI       | 10118433 | Teegarden Randy H.             | -6.3       |
| 575000 | 14  | 11/19/2008 | Misc Oper TD | RI       | 10119004 | Dempsey Stephen M.             | -38.09     |
| 575000 | 14  | 12/12/2008 | Misc Oper TD | ST       | 30862689 | SABRIX NO TAX CHARGED ACR      | 3.67       |
| 575000 | 14  | 12/27/2008 | Misc Oper TD | ST       | 30864456 | SABRIX NO TAX CHARGED ACR      | 19.32      |
| 575000 | 14  | 11/4/2008  | Misc Oper TD | TC       | 30857533 | AT&T                           | 47.62      |
| 575000 | 14  | 11/18/2008 | Misc Oper TD | TC       | 30859313 | AT&T                           | 63.38      |
| 575000 | 14  | 12/9/2008  | Misc Oper TD | TC       | 30862159 | AT&T                           | 47.62      |
| 575000 | 14  | 12/23/2008 | Misc Oper TD | TC       | 30864048 | AT&T                           | 63.28      |
| 575000 | 14  | 12/23/2008 | Misc Oper TD | TC       | 30864049 | AT&T                           | 63.07      |
| 575000 | 14  | 1/8/2009   | Misc Oper TD | CC       | 5516     | LOWES                          | 574.91     |
| 575000 | 14  | 1/15/2009  | Misc Oper TD | CC       | 5537     | JIFFY FASTENING SYSTEMS I      | 214.97     |
| 575000 | 14  | 1/22/2009  | Misc Oper TD | CC       | 5559     | LOWES                          | 55.78      |
| 575000 | 14  | 1/30/2009  | Misc Oper TD | CC       | 5580     | BIG AUGER MACHINE & TOOL       | 675        |
| 575000 | 14  | 1/1/2009   | Misc Oper TD | JE       | 130      | KY UNMAP PCARD ACCRUAL 1208    | -83.46     |
| 575000 | 14  | 1/1/2009   | Misc Oper TD | JE       | 410      | Celence Telephone accrual      | -22.95     |
| 575000 | 14  | 1/7/2009   | Misc Oper TD | PV       | 42116025 | A & H Safety Supply Co - PO/RE | 2,118.50   |
| 575000 | 14  | 1/19/2009  | Misc Oper TD | PV       | 42122943 | Wilson Brothers Rentals & Sale | 1,330.30   |
| 575000 | 14  | 1/22/2009  | Misc Oper TD | PV       | 42125525 | Grainger - ALL USE REMIT       | 148.15     |
| 575000 | 14  | 1/22/2009  | Misc Oper TD | PV       | 42125529 | Grainger - ALL USE REMIT       | 1,269.82   |
| 575000 | 14  | 1/30/2009  | Misc Oper TD | RI       | 10121992 | Teegarden Randy H              | -37.48     |
| 575000 | 14  | 1/8/2009   | Misc Oper TD | TC       | 30866442 | AT&T                           | 47.62      |
| 575000 | 14  | 1/15/2009  | Misc Oper TD | TC       | 30867244 | AT&T                           | 46.97      |
| 575000 | 15  | 12/18/2008 | Misc Oper CA | CC       | 5472     | BIG AUGER MACHINE & TOOL       | 180        |
| 575000 | 15  | 11/1/2008  | Misc Oper CA | JE       | 130      | KY unmapped pcard accru 1008   | -2,065.04  |
| 575000 | 15  | 11/7/2008  | Misc Oper CA | T2       | 31067    | Payroll Labor Distribution     | 12.41      |
| 575000 | 15  | 1/30/2009  | Misc Oper CA | JE       | 130      | KY UNMAPPED PCARD ACCRUAL      | 278.76     |
| 575000 | 15  | 1/16/2009  | Misc Oper CA | PS       | 42121818 | Horton Beverly Petty Cash      | 54.76      |
| 575000 | 16  | 11/6/2008  | Misc Oper AG | CC       | 5336     | TLF FLOWERS FROM MYERS         | 70.97      |
| 575000 | 16  | 11/13/2008 | Misc Oper AG | CC       | 5360     | WAL-MART                       | 550.00     |
| 575000 | 16  | 11/26/2008 | Misc Oper AG | CC       | 5401     | AMEXFEE                        | 20.00      |
| 575000 | 16  | 12/4/2008  | Misc Oper AG | CC       | 5423     | FTD KAY'S FLOWERS              | 66.98      |
| 575000 | 16  | 12/4/2008  | Misc Oper AG | CC       | 5432     | BARNES&NOBLE COM               | 27.58      |
| 575000 | 16  | 12/11/2008 | Misc Oper AG | CC       | 5446     | FLOWER DEPOT                   | 56.18      |
| 575000 | 16  | 12/11/2008 | Misc Oper AG | CC       | 5455     | BROOKHOLLOWCARDS COM           | 146.33     |
| 575000 | 16  | 12/18/2008 | Misc Oper AG | CC       | 5472     | NATIONAL WORKWEAR INC          | 130.37     |
| 575000 | 16  | 11/24/2008 | Misc Oper AG | IJ       | 30860053 | FA ADJ 10/08 INVENTORY RECON   | 0.45       |
| 575000 | 16  | 11/24/2008 | Misc Oper AG | IJ       | 30860054 | FA DELETE AGED REC/UNVCH 8/08  | -1,579.40  |
| 575000 | 16  | 12/30/2008 | Misc Oper AG | IJ       | 30864795 | FA DELETE AGED REC/UNVCH 9/08  | -14.58     |
| 575000 | 16  | 12/30/2008 | Misc Oper AG | IJ       | 30864892 | FA ADJ 11/08 INVENTORY RECON   | 0.41       |
| 575000 | 16  | 11/1/2008  | Misc Oper AG | JE       | 130      | KY unmapped pcard accru 1008   | -70.97     |
| 575000 | 16  | 11/1/2008  | Misc Oper AG | JE       | 12000001 | KY Workbasket Accrual 10 08    | -13,127.80 |
| 575000 | 16  | 11/30/2008 | Misc Oper AG | JE       | 121005   | Accrue for Good/ Services Recd | 145.00     |
| 575000 | 16  | 11/30/2008 | Misc Oper AG | JE       | 121104   | Recls P-Card Trans Error       | 105.00     |
| 575000 | 16  | 11/30/2008 | Misc Oper AG | JE       | 121108   | True Up Orcom Clearing         | -2.10      |
| 575000 | 16  | 12/31/2008 | Misc Oper AG | JE       | 121208   | Acc for Good/Serv Rec not invo | 137.99     |
| 575000 | 16  | 12/31/2008 | Misc Oper AG | JE       | 27120827 | Reclass Virginia pcard accrual | -662.40    |
| 575000 | 16  | 11/30/2008 | Misc Oper AG | JE       | 30860407 | Reverse JE#4274155-Taxable     | 69.75      |
| 575000 | 16  | 12/17/2008 | Misc Oper AG | JE       | 30863389 | BP Transfer charges 9328       | -3,402.00  |
| 575000 | 16  | 11/30/2008 | Misc Oper AG | JG       | 12000001 | IAS Adjustments                | -34,349.01 |
| 575000 | 16  | 11/18/2008 | Misc Oper AG | OV       | 10250378 | US Pipe & Foundry Co LLC - PO  | 53.72      |
| 575000 | 16  | 11/21/2008 | Misc Oper AG | OV       | 10250795 | US Pipe & Foundry Co LLC - PO  | 189.55     |
| 575000 | 16  | 11/21/2008 | Misc Oper AG | OV       | 10250796 | US Pipe & Foundry Co LLC - PO  | 344.32     |
| 575000 | 16  | 12/3/2008  | Misc Oper AG | OV       | 10251796 | US Pipe & Foundry Co LLC - PO  | 55.93      |

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| OBJECT | SUB | GL DATE    | DESCRIPTION         | DOC TYPE | DOC#     | EXPLANATION                    | AMOUNT     |
|--------|-----|------------|---------------------|----------|----------|--------------------------------|------------|
| 575000 | 16  | 12/8/2008  | Misc Oper AG        | PD       | 42089367 | US Pipe & Foundry Co - REMIT   | -161.12    |
| 575000 | 16  | 11/14/2008 | Misc Oper AG        | PS       | 42070537 | Ware Chris - Remit             | 500        |
| 575000 | 16  | 11/4/2008  | Misc Oper AG        | PV       | 42062617 | US Pipe & Foundry Co - REMIT   | -10.18     |
| 575000 | 16  | 11/13/2008 | Misc Oper AG        | PV       | 42070095 | Stephen Hillenmeyer Landscape  | 60.00      |
| 575000 | 16  | 11/18/2008 | Misc Oper AG        | PV       | 42074004 | Ferguson SAC - ALL USE REMIT   | 4.08       |
| 575000 | 16  | 11/18/2008 | Misc Oper AG        | PV       | 42074005 | US Pipe & Foundry Co - REMIT   | 0.21       |
| 575000 | 16  | 11/21/2008 | Misc Oper AG        | PV       | 42076929 | US Pipe & Foundry Co - REMIT   | -2.92      |
| 575000 | 16  | 11/21/2008 | Misc Oper AG        | PV       | 42076931 | US Pipe & Foundry Co - REMIT   | -2.92      |
| 575000 | 16  | 12/3/2008  | Misc Oper AG        | PV       | 42085153 | US Pipe & Foundry Co - REMIT   | -2.36      |
| 575000 | 16  | 12/3/2008  | Misc Oper AG        | PV       | 42085645 | US Pipe & Foundry Co - REMIT   | -1.60      |
| 575000 | 16  | 12/5/2008  | Misc Oper AG        | PV       | 42087499 | Backtrack Employment Screening | 104.00     |
| 575000 | 16  | 12/8/2008  | Misc Oper AG        | PV       | 42089370 | US Pipe & Foundry Co - REMIT   | 161.12     |
| 575000 | 16  | 12/15/2008 | Misc Oper AG        | PV       | 42097392 | Commerce Lexington-PO/REMIT    | 25.00      |
| 575000 | 16  | 12/30/2008 | Misc Oper AG        | PV       | 42109127 | UPS Freight                    | 65.00      |
| 575000 | 16  | 11/10/2008 | Misc Oper AG        | RI       | 10118309 | Insight Direct (Peripherals) - | -15.90     |
| 575000 | 16  | 11/19/2008 | Misc Oper AG        | RI       | 10118959 | Kentucky American Water Co - T | -15.00     |
| 575000 | 16  | 11/1/2008  | Misc Oper AG        | RR       | 10117135 | Dunn Gary                      | -141.75    |
| 575000 | 16  | 11/1/2008  | Misc Oper AG        | RR       | 10117145 | Mulcahy Racing Stables LLC     | -141.75    |
| 575000 | 16  | 12/1/2008  | Misc Oper AG        | RR       | 10118862 | Dunn Gary                      | -141.75    |
| 575000 | 16  | 12/1/2008  | Misc Oper AG        | RR       | 10118871 | Mulcahy Racing Stables LLC     | -141.75    |
| 575000 | 16  | 11/5/2008  | Misc Oper AG        | ST       | 30857940 | Sabrix Rev PO Jan 08 Week 5    | -69.75     |
| 575000 | 16  | 12/9/2008  | Misc Oper AG        | ST       | 30862252 | SABRIX NO TAX CHARGED ACR      | -9.67      |
| 575000 | 16  | 1/8/2009   | Misc Oper AG        | CC       | 5516     | MICHLER FLORIST                | 62.01      |
| 575000 | 16  | 1/15/2009  | Misc Oper AG        | CC       | 5537     | TC G NEIL                      | 895.08     |
| 575000 | 16  | 1/22/2009  | Misc Oper AG        | CC       | 5559     | SISTERLY TOUCH CATERING        | 124.95     |
| 575000 | 16  | 1/30/2009  | Misc Oper AG        | CC       | 5580     | HOMEDEPOT COM                  | 118.72     |
| 575000 | 16  | 1/29/2009  | Misc Oper AG        | IJ       | 30868825 | FA ADJ 12/08 INVENTORY RECON   | 0.04       |
| 575000 | 16  | 1/30/2009  | Misc Oper AG        | JE       | 130      | KY UNMAPPED PCARD ACCRUAL      | 104.93     |
| 575000 | 16  | 1/1/2009   | Misc Oper AG        | JE       | 160      | Acc for Inv Rec but not approv | -11,349.02 |
| 575000 | 16  | 1/1/2009   | Misc Oper AG        | JE       | 121208   | Acc for Good/Serv Rec not invo | -137.99    |
| 575000 | 16  | 1/1/2009   | Misc Oper AG        | JE       | 27120827 | Reclass Virginia pcard accrual | 662.40     |
| 575000 | 16  | 1/31/2009  | Misc Oper AG        | JG       | 12000001 | IAS Adjustments                | -16,102.64 |
| 575000 | 16  | 1/13/2009  | Misc Oper AG        | PS       | 41935930 | Kentucky State Treasurer       | -250.00    |
| 575000 | 16  | 1/6/2009   | Misc Oper AG        | PV       | 42115672 | Cobb Rodney                    | 137.99     |
| 575000 | 16  | 1/6/2009   | Misc Oper AG        | PV       | 42115679 | Insight Direct (Peripherals) - | 278.67     |
| 575000 | 16  | 1/1/2009   | Misc Oper AG        | RR       | 10120088 | Dunn Gary                      | -141.75    |
| 575000 | 16  | 1/1/2009   | Misc Oper AG        | RR       | 10120097 | Mulcahy Racing Stables LLC     | -141.75    |
| 575000 | 16  | 1/7/2009   | Misc Oper AG        | ST       | 30866064 | SABRIX NO TAX CHARGED ACR      | 8.28       |
| 575002 | 16  | 11/13/2008 | Misc General Office | CC       | 5367     | OWENTON NEWS                   | 37.09      |
| 575002 | 16  | 12/31/2008 | Misc General Office | CC       | 5494     | KENTUCKY ROLL CALL             | 35.38      |
| 575002 | 16  | 12/31/2008 | Misc General Office | CC       | 5503     | TLF FLOWERS FROM MYERS         | 270.83     |
| 575002 | 16  | 1/30/2009  | Misc General Office | CC       | 5580     | MARATHON OIL 065995 XXX        | 22.85      |
| 575002 | 16  | 1/13/2009  | Misc General Office | PS       | 41975034 | Kentucky State Treasurer       | -10.00     |
| 575002 | 16  | 1/5/2009   | Misc General Office | PV       | 42114345 | Lexington Herald Leader Co     | 99.00      |
| 575002 | 16  | 1/6/2009   | Misc General Office | ST       | 30865816 | SABRIX NO TAX CHARGED ACR      | 5.94       |
| 575030 | 16  | 11/21/2008 | Advertising         | PV       | 42076797 | Kentucky Chamber of Commerce-P | 1,447.50   |
| 575030 | 16  | 12/11/2008 | Advertising         | PV       | 42092135 | News-Herald Owenton            | 183.37     |
| 575030 | 16  | 12/30/2008 | Advertising         | PV       | 42109093 | Clear Channel Lexington        | 172.00     |
| 575030 | 16  | 12/30/2008 | Advertising         | PV       | 42109098 | Clear Channel Lexington        | 72.00      |
| 575030 | 16  | 12/30/2008 | Advertising         | PV       | 42109099 | Clear Channel Lexington        | 12.00      |
| 575030 | 16  | 12/30/2008 | Advertising         | PV       | 42109102 | Clear Channel Lexington        | 8.19       |
| 575030 | 16  | 12/30/2008 | Advertising         | PV       | 42109105 | Clear Channel Lexington        | 72.00      |
| 575030 | 16  | 12/30/2008 | Advertising         | PV       | 42109108 | Clear Channel Lexington        | 172.00     |
| 575030 | 16  | 12/30/2008 | Advertising         | PV       | 42109111 | Clear Channel Lexington        | 332.00     |
| 575030 | 16  | 12/30/2008 | Advertising         | PV       | 42109113 | Clear Channel Lexington        | 8.00       |
| 575030 | 16  | 12/30/2008 | Advertising         | PV       | 42109116 | Clear Channel Lexington        | 8.00       |
| 575030 | 16  | 12/30/2008 | Advertising         | PV       | 42109118 | Clear Channel Lexington        | 8.00       |
| 575030 | 16  | 12/30/2008 | Advertising         | PV       | 42109121 | Clear Channel Lexington        | 8.00       |
| 575030 | 16  | 12/30/2008 | Advertising         | PV       | 42109124 | Cumulus Broadcasting LLC - Lex | 2,205.00   |
| 575030 | 16  | 12/30/2008 | Advertising         | PV       | 42109129 | Clear Channel Lexington        | 8.00       |
| 575030 | 16  | 12/30/2008 | Advertising         | PV       | 42109132 | Cumulus Broadcasting LLC - Lex | 2,205.00   |
| 575030 | 16  | 12/30/2008 | Advertising         | PV       | 42109133 | Cumulus Broadcasting LLC - Lex | 3,213.00   |
| 575030 | 16  | 12/30/2008 | Advertising         | PV       | 42109139 | Smiley Pete Publishing LLC     | 1,525.50   |
| 575030 | 16  | 1/30/2009  | Advertising         | CC       | 5580     | WATERANDWASTEWATERJOBS.        | 170.00     |
| 575030 | 16  | 1/14/2009  | Advertising         | PV       | 42119956 | Signs Now #366                 | 5,119.80   |
| 575030 | 16  | 1/14/2009  | Advertising         | PV       | 42119957 | Signs Now #366                 | 99.80      |



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|--------|-----|------------|---------------------------|----------|----------|--------------------------------|------------|
| 575030 | 16  | 1/15/2009  | Advertising               | ST       | 30867368 | SABRIX VENDOR TAX COMPARE      | 4.08       |
| 575100 | 15  | 11/1/2008  | Bank Service Charges CA   | JE       | 140      | to accrue Mellon Bank Fees for | -19,269.24 |
| 575100 | 15  | 11/1/2008  | Bank Service Charges CA   | JE       | 141      | Deutsche Bank fees accruals    | -857.24    |
| 575100 | 15  | 11/1/2008  | Bank Service Charges CA   | JE       | 185      | October 2008 CheckFree accrual | -7,093.22  |
| 575100 | 15  | 11/12/2008 | Bank Service Charges CA   | PV       | 42069281 | Mellon Bank NA - LOCKBOX - ACH | 9,634.62   |
| 575100 | 15  | 11/19/2008 | Bank Service Charges CA   | PV       | 42075252 | CheckFreePay Corporation       | 7,148.16   |
| 575100 | 15  | 11/26/2008 | Bank Service Charges CA   | PV       | 42082398 | Mellon Bank NA - LOCKBOX - ACH | 10,399.76  |
| 575100 | 15  | 12/19/2008 | Bank Service Charges CA   | PV       | 42101246 | CheckFreePay Corporation       | 6,912.18   |
| 575100 | 15  | 12/23/2008 | Bank Service Charges CA   | PV       | 42104418 | Deutsche Bank Trust Co America | 72.39      |
| 575100 | 15  | 12/23/2008 | Bank Service Charges CA   | PV       | 42104500 | Deutsche Bank Trust Co America | 295.93     |
| 575100 | 15  | 12/24/2008 | Bank Service Charges CA   | PV       | 42105383 | Deutsche Bank Trust Co America | 30.00      |
| 575100 | 15  | 12/29/2008 | Bank Service Charges CA   | PV       | 42107129 | Deutsche Bank Trust Co America | 110.63     |
| 575100 | 15  | 12/30/2008 | Bank Service Charges CA   | PV       | 42109896 | Mellon Bank NA - LOCKBOX - ACH | 10,944.80  |
| 575100 | 15  | 1/1/2009   | Bank Service Charges CA   | JE       | 140      | To accrue Mellon Bank Fees for | -10,944.80 |
| 575100 | 15  | 1/1/2009   | Bank Service Charges CA   | JE       | 141      | Deutsche Bank Fees accruals    | -269.42    |
| 575100 | 15  | 1/1/2009   | Bank Service Charges CA   | JE       | 185      | record Dec 2008 checkfree accr | -6,912.18  |
| 575100 | 15  | 1/30/2009  | Bank Service Charges CA   | PV       | 42131217 | CheckFreePay Corporation       | 7,926.84   |
| 575130 | 16  | 11/13/2008 | Brochures and Handouts    | CC       | 5360     | CHAPMAN PRINTING               | 352.13     |
| 575130 | 16  | 12/31/2008 | Brochures and Handouts    | CC       | 5494     | CHAPMAN PRINTING               | 733.79     |
| 575130 | 16  | 11/30/2008 | Brochures and Handouts    | JE       | 160      | Accrue for Invoices received   | 2,999.17   |
| 575130 | 16  | 12/17/2008 | Brochures and Handouts    | PS       | 42098769 | Alcom Printing Group Inc       | 133.81     |
| 575130 | 16  | 12/30/2008 | Brochures and Handouts    | PV       | 42109090 | Cumulus Broadcasting LLC - Lex | 2,907.00   |
| 575130 | 16  | 12/30/2008 | Brochures and Handouts    | PV       | 42109359 | Direct Response-PO/REMIT       | 257.76     |
| 575130 | 16  | 12/18/2008 | Brochures and Handouts    | ST       | 30863632 | SABRIX NO TAX CHARGED ACR      | 8.03       |
| 575130 | 16  | 12/31/2008 | Brochures and Handouts    | ST       | 30864906 | SABRIX VENDOR TAX COMPARE      | 3.00       |
| 575130 | 16  | 1/31/2009  | Brochures and Handouts    | JE       | 160      | Accrue for Inv Rec but not app | 3,003.56   |
| 575130 | 16  | 1/7/2009   | Brochures and Handouts    | PV       | 42115900 | Windrunner Advertising         | 570.00     |
| 575130 | 16  | 1/15/2009  | Brochures and Handouts    | PV       | 42120960 | Imaging Group LLC              | 959.62     |
| 575130 | 16  | 1/8/2009   | Brochures and Handouts    | ST       | 30866577 | SABRIX NO TAX CHARGED ACR      | 34.20      |
| 575130 | 16  | 1/16/2009  | Brochures and Handouts    | ST       | 30867471 | SABRIX NO TAX CHARGED ACR      | 57.58      |
| 575200 | 15  | 12/31/2008 | Collection Agencies CA    | JE       | 121208   | Acc for Good/Serv Rec not invo | 2,399.00   |
| 575200 | 15  | 11/5/2008  | Collection Agencies CA    | PV       | 42063601 | Rossmann & Co-PO/REMIT         | 44.33      |
| 575200 | 15  | 11/11/2008 | Collection Agencies CA    | PV       | 42067456 | National Asset Recovery Servic | 127.96     |
| 575200 | 15  | 11/11/2008 | Collection Agencies CA    | PV       | 42067907 | National Asset Recovery Servic | 259.85     |
| 575200 | 15  | 11/11/2008 | Collection Agencies CA    | PV       | 42067993 | National Asset Recovery Servic | 320.60     |
| 575200 | 15  | 11/11/2008 | Collection Agencies CA    | PV       | 42068457 | Phillips & Cohen Assoc Ltd - R | 128.68     |
| 575200 | 15  | 11/11/2008 | Collection Agencies CA    | PV       | 42068458 | NCO Financial Systems Inc      | 26.14      |
| 575200 | 15  | 11/19/2008 | Collection Agencies CA    | PV       | 42075255 | NCO Financial Systems Inc      | 13.18      |
| 575200 | 15  | 12/8/2008  | Collection Agencies CA    | PV       | 42087698 | NCO Financial Systems Inc      | 32.88      |
| 575200 | 15  | 12/19/2008 | Collection Agencies CA    | PV       | 42101249 | NCO Financial Systems Inc      | 52.15      |
| 575200 | 15  | 11/12/2008 | Collection Agencies CA    | RI       | 10118436 | National Asset Recovery Servic | -28.44     |
| 575200 | 15  | 1/31/2009  | Collection Agencies CA    | JE       | 120108   | Reaccrue Nat'l Asset Recovery  | 2,399.00   |
| 575200 | 15  | 1/1/2009   | Collection Agencies CA    | JE       | 121208   | Acc for Good/Serv Rec not invo | -2,399.00  |
| 575200 | 15  | 1/29/2009  | Collection Agencies CA    | PV       | 42130480 | NCO Financial Systems Inc      | 32.95      |
| 575200 | 15  | 1/30/2009  | Collection Agencies CA    | PV       | 42132282 | Penn Credit Corp               | 848.62     |
| 575200 | 15  | 1/30/2009  | Collection Agencies CA    | PV       | 42132285 | Penn Credit Corp               | 1,459.70   |
| 575200 | 15  | 1/30/2009  | Collection Agencies CA    | PV       | 42132340 | NCO Financial Systems Inc      | 15.86      |
| 575220 | 16  | 12/4/2008  | Community Relations       | CC       | 5423     | IDENTITYLINKS INC.             | 1,205.72   |
| 575220 | 16  | 12/18/2008 | Community Relations       | CC       | 5472     | IDENTITYLINKS INC.             | 670.10     |
| 575220 | 16  | 11/26/2008 | Community Relations       | JE       | 130      | KY unmapped pcard accrual 1108 | 1,205.72   |
| 575220 | 16  | 12/31/2008 | Community Relations       | JE       | 160      | Acc for Inv Rec but not approv | 1,566.43   |
| 575220 | 16  | 12/31/2008 | Community Relations       | JE       | 121202   | Rcls P-Card Transaction Errors | 765.15     |
| 575220 | 16  | 12/31/2008 | Community Relations       | PV       | 42111910 | Kaeser & Blair Inc             | 308.42     |
| 575220 | 16  | 12/31/2008 | Community Relations       | PV       | 42111913 | Kaeser & Blair Inc             | 416.74     |
| 575220 | 16  | 1/22/2009  | Community Relations       | CC       | 5559     | BAUMANN PAPER COMPANY          | 137.38     |
| 575220 | 16  | 1/30/2009  | Community Relations       | CC       | 5580     | LFUCG EXPLORIUM OF LEXING      | 75.00      |
| 575220 | 16  | 1/1/2009   | Community Relations       | JE       | 160      | Acc for Inv Rec but not approv | -1,566.43  |
| 575220 | 16  | 1/9/2009   | Community Relations       | PS       | 42117040 | Central KY Reg Science & Engr  | 5,000.00   |
| 575220 | 16  | 1/6/2009   | Community Relations       | PV       | 42115743 | Kaeser & Blair Inc             | 1,566.43   |
| 575240 | 16  | 11/30/2008 | Co Dues/Membership Deduct | JR       | 30059962 | Amortize AWWA Research Fees    | 1,468.56   |
| 575240 | 16  | 11/11/2008 | Co Dues/Membership Deduct | PS       | 42068510 | Audubon Society - PO/REMIT     | 25.00      |
| 575240 | 16  | 1/31/2009  | Co Dues/Membership Deduct | JR       | 30059962 | Amortize AWWA Research Fees    | 1,517.61   |
| 575240 | 16  | 1/12/2009  | Co Dues/Membership Deduct | PS       | 42117069 | Audubon Society - PO/REMIT     | 35.00      |
| 575242 | 16  | 12/31/2008 | Co Dues Deduct AWWA       | JE       | 9120804  | RC AWWA 09 dues to PPO         | -7,378.00  |
| 575242 | 16  | 11/30/2008 | Co Dues Deduct AWWA       | JR       | 30059969 | AWWA Membership dues           | 584.17     |
| 575242 | 16  | 12/10/2008 | Co Dues Deduct AWWA       | PV       | 42090988 | American Water Works Asscn     | 7,378.00   |

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| OBJECT | SUB  | GL DATE    | DESCRIPTION           | DOC TYPE | DOC#     | EXPLANATION                    | AMOUNT    |
|--------|------|------------|-----------------------|----------|----------|--------------------------------|-----------|
| 575242 | 16   | 1/31/2009  | Co Dues Deduct AWWA   | JR       | 30059969 | AWWA Membership dues           | 614.83    |
| 575260 | 16   | 11/30/2008 | Credit Line Fees      | JR       | 30059966 | JPMorgan Credit Line Fees      | 34.97     |
| 575261 | AW46 | 11/30/2008 | Credit Line Fees AW46 | JE       | 125      | AWCC Activity for Nov 08       | 1,406.63  |
| 575261 | AW46 | 12/31/2008 | Credit Line Fees AW46 | JE       | 126      | SER AWCC activity-Kyriba       | 9,294.17  |
| 575261 | AW46 | 11/1/2008  | Credit Line Fees AW46 | JE       | 129      | ACCRUED CREDIT LINE FEE        | -4,576.63 |
| 575261 | AW46 | 12/31/2008 | Credit Line Fees AW46 | JE       | 2037     | Reverse Moodys Credit Line Fee | -1,351.04 |
| 575261 | AW46 | 1/31/2009  | Credit Line Fees AW46 | JE       | 125      | AWCC activity -January 2009    | 19,265.26 |
| 575261 | AW46 | 1/1/2009   | Credit Line Fees AW46 | JE       | 129      | ACCRUED CR LINE FEES           | -8,390.16 |
| 575261 | AW46 | 1/1/2009   | Credit Line Fees AW46 | JE       | 2037     | Reverse Moodys Credit Line Fee | 1,351.04  |
| 575261 | AW46 | 1/31/2009  | Credit Line Fees AW46 | JE       | 4601     | REV RR DONNELLY CR LINE CHGS   | -7,041.37 |
| 575261 | AW46 | 1/31/2009  | Credit Line Fees AW46 | JE       | 4605     | \$800M CREDIT FACILITY FEE     | 3,350.52  |
| 575261 | AW46 | 1/31/2009  | Credit Line Fees AW46 | JE       | 4607     | CL FEE ADJ SULLIVAN CROMWELL   | -223.37   |
| 575270 | 16   | 11/3/2008  | Directors Fees        | PS       | 42059625 | Freibert Patricia Anne         | 500.00    |
| 575270 | 16   | 11/3/2008  | Directors Fees        | PS       | 42059626 | Sisson William G               | 500.00    |
| 575270 | 16   | 11/3/2008  | Directors Fees        | PS       | 42059627 | Martin Wayne M                 | 500.00    |
| 575270 | 16   | 12/29/2008 | Directors Fees        | PS       | 42107252 | Martin Wayne M                 | 500.00    |
| 575270 | 16   | 12/29/2008 | Directors Fees        | PS       | 42107253 | Freibert Patricia Anne         | 500.00    |
| 575270 | 16   | 12/29/2008 | Directors Fees        | PS       | 42107254 | Sisson William G               | 500.00    |
| 575270 | 16   | 1/1/2009   | Directors Fees        | PR       | 42113630 | Freibert Patricia Anne         | 1,000.00  |
| 575270 | 16   | 1/1/2009   | Directors Fees        | PR       | 42113631 | Sisson William G               | 1,000.00  |
| 575270 | 16   | 1/1/2009   | Directors Fees        | PR       | 42113800 | Martin Wayne M                 | 1,000.00  |
| 575275 | 16   | 11/3/2008  | Discounts Available   | PK       | 62051575 | JCM Industries Inc - REMIT     | -5.99     |
| 575275 | 16   | 11/3/2008  | Discounts Available   | PK       | 62051576 | Smith Blair Inc 120001 - REMIT | -1.33     |
| 575275 | 16   | 11/3/2008  | Discounts Available   | PK       | 62051579 | Ferguson SAC - ALL USE REMIT   | -53.55    |
| 575275 | 16   | 11/3/2008  | Discounts Available   | PK       | 62051580 | Water Works Supplies Ferguson- | -18.92    |
| 575275 | 16   | 11/4/2008  | Discounts Available   | PK       | 62051588 | Mueller Co - ALL USE PO/REMIT  | -8.56     |
| 575275 | 16   | 11/5/2008  | Discounts Available   | PK       | 62051661 | Mueller Co - ALL USE PO/REMIT  | -93.26    |
| 575275 | 16   | 11/6/2008  | Discounts Available   | PK       | 62051667 | USA Blue Book                  | -18.23    |
| 575275 | 16   | 11/7/2008  | Discounts Available   | PK       | 62051691 | Mueller Co - ALL USE PO/REMIT  | -11.38    |
| 575275 | 16   | 11/7/2008  | Discounts Available   | PK       | 62051704 | Ferguson SAC - ALL USE REMIT   | -3.09     |
| 575275 | 16   | 11/10/2008 | Discounts Available   | PK       | 62051714 | JCM Industries Inc - REMIT     | -4.89     |
| 575275 | 16   | 11/11/2008 | Discounts Available   | PK       | 62051781 | JCM Industries Inc - REMIT     | -27.90    |
| 575275 | 16   | 11/13/2008 | Discounts Available   | PK       | 62051804 | Mueller Co - ALL USE PO/REMIT  | -70.44    |
| 575275 | 16   | 11/14/2008 | Discounts Available   | PK       | 62051822 | JCM Industries Inc - REMIT     | -10.39    |
| 575275 | 16   | 11/14/2008 | Discounts Available   | PK       | 62051830 | Ferguson SAC - ALL USE REMIT   | -137.21   |
| 575275 | 16   | 11/17/2008 | Discounts Available   | PK       | 62051904 | Ferguson SAC - ALL USE REMIT   | -19.91    |
| 575275 | 16   | 11/18/2008 | Discounts Available   | PK       | 62051967 | Mueller Co - ALL USE PO/REMIT  | -14.50    |
| 575275 | 16   | 11/20/2008 | Discounts Available   | PK       | 62051975 | Smith Blair Inc 120001 - REMIT | -2.40     |
| 575275 | 16   | 11/20/2008 | Discounts Available   | PK       | 62051981 | USA Blue Book                  | -11.92    |
| 575275 | 16   | 11/20/2008 | Discounts Available   | PK       | 62051988 | Mueller Co - ALL USE PO/REMIT  | -37.37    |
| 575275 | 16   | 11/21/2008 | Discounts Available   | PK       | 62052007 | Smith Blair Inc 120001 - REMIT | -2.69     |
| 575275 | 16   | 11/25/2008 | Discounts Available   | PK       | 62052069 | Mueller Co - ALL USE PO/REMIT  | -19.59    |
| 575275 | 16   | 12/1/2008  | Discounts Available   | PK       | 62052171 | Mueller Co - ALL USE PO/REMIT  | -38.96    |
| 575275 | 16   | 12/1/2008  | Discounts Available   | PK       | 62052175 | Ferguson SAC - ALL USE REMIT   | -77.39    |
| 575275 | 16   | 12/3/2008  | Discounts Available   | PK       | 62052230 | JCM Industries Inc - REMIT     | -4.89     |
| 575275 | 16   | 12/3/2008  | Discounts Available   | PK       | 62052231 | Mueller Co - ALL USE PO/REMIT  | -4.67     |
| 575275 | 16   | 12/4/2008  | Discounts Available   | PK       | 62052247 | JCM Industries Inc - REMIT     | -9.77     |
| 575275 | 16   | 12/4/2008  | Discounts Available   | PK       | 62052248 | Mueller Co - ALL USE PO/REMIT  | -81.60    |
| 575275 | 16   | 12/5/2008  | Discounts Available   | PK       | 62052269 | Mueller Co - ALL USE PO/REMIT  | -26.20    |
| 575275 | 16   | 12/5/2008  | Discounts Available   | PK       | 62052274 | Ferguson SAC - ALL USE REMIT   | -35.72    |
| 575275 | 16   | 12/8/2008  | Discounts Available   | PK       | 62052283 | Mueller Co - ALL USE PO/REMIT  | -3.64     |
| 575275 | 16   | 12/9/2008  | Discounts Available   | PK       | 62052351 | Mueller Co - ALL USE PO/REMIT  | -7.84     |
| 575275 | 16   | 12/9/2008  | Discounts Available   | PK       | 62052352 | Ferguson SAC - ALL USE REMIT   | -17.88    |
| 575275 | 16   | 12/10/2008 | Discounts Available   | PK       | 62052355 | USA Blue Book                  | -1.65     |
| 575275 | 16   | 12/10/2008 | Discounts Available   | PK       | 62052364 | AY McDonald Mfg Co             | -488.77   |
| 575275 | 16   | 12/12/2008 | Discounts Available   | PK       | 62052390 | USA Blue Book                  | -53.89    |
| 575275 | 16   | 12/12/2008 | Discounts Available   | PK       | 62052403 | JCM Industries Inc - REMIT     | -0.61     |
| 575275 | 16   | 12/12/2008 | Discounts Available   | PK       | 62052410 | Ferguson SAC - ALL USE REMIT   | -53.55    |
| 575275 | 16   | 12/17/2008 | Discounts Available   | PK       | 62052532 | Mueller Co - ALL USE PO/REMIT  | -4.28     |
| 575275 | 16   | 12/19/2008 | Discounts Available   | PK       | 62052641 | Smith Blair Inc 120001 - REMIT | -59.58    |
| 575275 | 16   | 12/19/2008 | Discounts Available   | PK       | 62052646 | Ferguson SAC - ALL USE REMIT   | -6.40     |
| 575275 | 16   | 12/23/2008 | Discounts Available   | PK       | 62052699 | Mueller Co - ALL USE PO/REMIT  | -11.05    |
| 575275 | 16   | 12/24/2008 | Discounts Available   | PK       | 62052718 | JCM Industries Inc - REMIT     | -9.62     |
| 575275 | 16   | 12/24/2008 | Discounts Available   | PK       | 62052719 | Mueller Co - ALL USE PO/REMIT  | -10.92    |
| 575275 | 16   | 12/24/2008 | Discounts Available   | PK       | 62052728 | Ferguson SAC - ALL USE REMIT   | -9.02     |
| 575275 | 16   | 12/29/2008 | Discounts Available   | PK       | 62052737 | USA Blue Book                  | -12.77    |

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| OBJECT | SUB | GL DATE    | DESCRIPTION            | DOC TYPE | DOC#     | EXPLANATION                    | AMOUNT   |
|--------|-----|------------|------------------------|----------|----------|--------------------------------|----------|
| 575275 | 16  | 12/30/2008 | Discounts Available    | PK       | 62052803 | Mueller Co - ALL USE PO/REMIT  | -139.89  |
| 575275 | 16  | 12/31/2008 | Discounts Available    | PK       | 62052805 | USA Blue Book                  | -12.95   |
| 575275 | 16  | 12/31/2008 | Discounts Available    | PK       | 62052827 | Smith Blair Inc 120001 - REMIT | -16.00   |
| 575275 | 16  | 12/31/2008 | Discounts Available    | PK       | 62052831 | AY McDonald Mfg Co             | -6.86    |
| 575275 | 16  | 1/2/2009   | Discounts Available    | PK       | 62052876 | Ferguson SAC - ALL USE REMIT   | -46.20   |
| 575275 | 16  | 1/6/2009   | Discounts Available    | PK       | 62052899 | Ferguson SAC - ALL USE REMIT   | -4.20    |
| 575275 | 16  | 1/7/2009   | Discounts Available    | PK       | 62052952 | Mueller Co - ALL USE PO/REMIT  | -14.61   |
| 575275 | 16  | 1/9/2009   | Discounts Available    | PK       | 62052992 | AY McDonald Mfg Co             | -3.75    |
| 575275 | 16  | 1/9/2009   | Discounts Available    | PK       | 62052995 | Water Works Supplies Ferguson- | -21.42   |
| 575275 | 16  | 1/12/2009  | Discounts Available    | PK       | 62053003 | Ferguson SAC - ALL USE REMIT   | -3.36    |
| 575275 | 16  | 1/13/2009  | Discounts Available    | PK       | 62053045 | Powerseal Pipeline Products Co | -52.42   |
| 575275 | 16  | 1/16/2009  | Discounts Available    | PK       | 62053104 | Smith Blair Inc 120001 - REMIT | -17.52   |
| 575275 | 16  | 1/16/2009  | Discounts Available    | PK       | 62053112 | Ferguson SAC - ALL USE REMIT   | -47.85   |
| 575275 | 16  | 1/20/2009  | Discounts Available    | PK       | 62053179 | Mueller Co - ALL USE PO/REMIT  | -19.32   |
| 575275 | 16  | 1/21/2009  | Discounts Available    | PK       | 62053185 | JCM Industries Inc - REMIT     | -4.89    |
| 575275 | 16  | 1/22/2009  | Discounts Available    | PK       | 62053201 | Mueller Co - ALL USE PO/REMIT  | -23.32   |
| 575275 | 16  | 1/23/2009  | Discounts Available    | PK       | 62053227 | JCM Industries Inc - REMIT     | -3.78    |
| 575275 | 16  | 1/23/2009  | Discounts Available    | PK       | 62053228 | Mueller Co - ALL USE PO/REMIT  | -12.89   |
| 575275 | 16  | 1/30/2009  | Discounts Available    | PK       | 62053301 | CI Thornburg Co Inc            | -5.19    |
| 575275 | 16  | 1/30/2009  | Discounts Available    | PK       | 62053313 | JCM Industries Inc - REMIT     | -17.07   |
| 575280 | 16  | 11/13/2008 | Dues/Membership Deduct | CC       | 5360     | AMER SOC CIVIL ENGINEERS       | 225.00   |
| 575280 | 16  | 11/20/2008 | Dues/Membership Deduct | CC       | 5379     | KAED                           | 37.50    |
| 575280 | 16  | 12/18/2008 | Dues/Membership Deduct | CC       | 5472     | AMER SOC CIVIL ENGINEERS       | 225.00   |
| 575280 | 16  | 12/18/2008 | Dues/Membership Deduct | CC       | 5481     | SOCIETY FOR HUMAN RESOURC      | 160.00   |
| 575280 | 16  | 12/31/2008 | Dues/Membership Deduct | CC       | 5494     | KAED                           | 150.00   |
| 575280 | 16  | 12/31/2008 | Dues/Membership Deduct | JE       | 130      | KY UNMAP PCARD ACCRUAL 1208    | 230.00   |
| 575280 | 16  | 11/30/2008 | Dues/Membership Deduct | JR       | 30059978 | Commerce Lexington Member Dues | 416.67   |
| 575280 | 16  | 11/30/2008 | Dues/Membership Deduct | JR       | 30059980 | Kentucky League of Cities      | 416.67   |
| 575280 | 16  | 11/10/2008 | Dues/Membership Deduct | PV       | 42066359 | Kentucky Rural Water Associati | 325.00   |
| 575280 | 16  | 12/3/2008  | Dues/Membership Deduct | PV       | 42084775 | PARIS-BOURBON COUNTY - AP/PO   | 495.00   |
| 575280 | 16  | 12/30/2008 | Dues/Membership Deduct | PV       | 42109089 | Jessamine Co Chamber of Commer | 430.00   |
| 575280 | 16  | 1/8/2009   | Dues/Membership Deduct | CC       | 5516     | AICPA AICPA                    | 230.00   |
| 575280 | 16  | 1/30/2009  | Dues/Membership Deduct | CC       | 5580     | AMERICAN WATER WORKS           | 1,675.00 |
| 575280 | 16  | 1/1/2009   | Dues/Membership Deduct | JE       | 130      | KY UNMAP PCARD ACCRUAL 1208    | -230.00  |
| 575280 | 16  | 1/31/2009  | Dues/Membership Deduct | JE       | 120103   | Recls P-Card Trans Errors 1.09 | 182.00   |
| 575280 | 16  | 1/31/2009  | Dues/Membership Deduct | JE       | 120106   | True Up PPD Oth & Recls Oce Im | 416.67   |
| 575280 | 16  | 1/31/2009  | Dues/Membership Deduct | JR       | 30059978 | Commerce Lexington Member Dues | 416.67   |
| 575280 | 16  | 1/31/2009  | Dues/Membership Deduct | JR       | 30059980 | Kentucky League of Cities      | 416.67   |
| 575280 | 16  | 1/31/2009  | Dues/Membership Deduct | JR       | 30059981 | Calence LLC                    | 341.51   |
| 575280 | 16  | 1/20/2009  | Dues/Membership Deduct | PS       | 42123785 | Bluegrass Cross Connection - P | 330.00   |
| 575280 | 16  | 1/27/2009  | Dues/Membership Deduct | PS       | 42129307 | Bluegrass Cross Connection - P | 66.00    |
| 575280 | 16  | 1/6/2009   | Dues/Membership Deduct | PV       | 42115718 | Bluegrass Tomorrow-PO/REMIT    | 1,000.00 |
| 575280 | 16  | 1/15/2009  | Dues/Membership Deduct | PV       | 42120890 | Lexington Apartment Associatio | 450.00   |
| 575280 | 16  | 1/15/2009  | Dues/Membership Deduct | PV       | 42120896 | Lexington Bluegrass Assoc of R | 300.00   |
| 575280 | 16  | 1/15/2009  | Dues/Membership Deduct | PV       | 42120904 | Cynthiana Harrison Co - REMIT  | 350.00   |
| 575320 | 13  | 11/4/2008  | Electricity WT         | EE       | 3500627  | KENTUCKY UTILITIES COMPANY     | 1.08     |
| 575320 | 13  | 11/6/2008  | Electricity WT         | EE       | 3506547  | KENTUCKY UTILITIES COMPANY     | 29.36    |
| 575320 | 13  | 11/13/2008 | Electricity WT         | EE       | 3516510  | KENTUCKY UTILITIES COMPANY     | 8.76     |
| 575320 | 13  | 11/13/2008 | Electricity WT         | EE       | 3516513  | KENTUCKY UTILITIES COMPANY     | 0.61     |
| 575320 | 13  | 11/13/2008 | Electricity WT         | EE       | 3516573  | KENTUCKY UTILITIES COMPANY     | 0.58     |
| 575320 | 13  | 11/26/2008 | Electricity WT         | EE       | 3530745  | BLUE GRASS ENERGY              | 1.05     |
| 575320 | 13  | 12/3/2008  | Electricity WT         | EE       | 3537729  | KENTUCKY UTILITIES COMPANY     | 35.93    |
| 575320 | 13  | 12/3/2008  | Electricity WT         | EE       | 3537736  | KENTUCKY UTILITIES COMPANY     | 2.89     |
| 575320 | 13  | 12/11/2008 | Electricity WT         | EE       | 3550842  | KENTUCKY UTILITIES COMPANY     | 0.00     |
| 575320 | 13  | 12/11/2008 | Electricity WT         | EE       | 3551889  | KENTUCKY UTILITIES COMPANY     | 0.28     |
| 575320 | 13  | 12/12/2008 | Electricity WT         | EE       | 3554403  | KENTUCKY UTILITIES COMPANY     | 0.00     |
| 575320 | 13  | 12/30/2008 | Electricity WT         | EE       | 3569523  | BLUE GRASS ENERGY              | 1.12     |
| 575320 | 13  | 11/1/2008  | Electricity WT         | JE       | 155      | Accrue Oct08 Power             | -47.33   |
| 575320 | 13  | 11/1/2008  | Electricity WT         | JE       | 156      | Accr Oct08 Discretionary Power | 6.54     |
| 575320 | 13  | 11/30/2008 | Electricity WT         | JE       | 157      | Discretrency Pwr Accl Nov08    | -8.88    |
| 575320 | 13  | 1/7/2009   | Electricity WT         | EE       | 3577724  | KENTUCKY UTILITIES COMPANY     | 3.86     |
| 575320 | 13  | 1/7/2009   | Electricity WT         | EE       | 3578101  | KENTUCKY UTILITIES COMPANY     | 40.87    |
| 575320 | 13  | 1/14/2009  | Electricity WT         | EE       | 3593182  | KENTUCKY UTILITIES COMPANY     | 0.61     |
| 575320 | 13  | 1/14/2009  | Electricity WT         | EE       | 3593208  | KENTUCKY UTILITIES COMPANY     | 0.00     |
| 575320 | 13  | 1/14/2009  | Electricity WT         | EE       | 3593280  | KENTUCKY UTILITIES COMPANY     | 0.00     |
| 575320 | 13  | 1/28/2009  | Electricity WT         | EE       | 3608294  | BLUE GRASS ENERGY              | 1.71     |

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|--------|-----|------------|----------------|----------|----------|----------------------------|-----------|
| 575320 | 13  | 1/1/2009   | Electricity WT | JE       | 155      | Power Accrual SER Dec 08   | -47.81    |
| 575320 | 14  | 11/3/2008  | Electricity TD | EE       | 3499479  | OWEN ELECTRIC COOP INC     | 0.01      |
| 575320 | 14  | 11/3/2008  | Electricity TD | EE       | 3499592  | KENTUCKY UTILITIES COMPANY | 0.24      |
| 575320 | 14  | 11/4/2008  | Electricity TD | EE       | 3500640  | KENTUCKY UTILITIES COMPANY | 1.35      |
| 575320 | 14  | 11/4/2008  | Electricity TD | EE       | 3500656  | KENTUCKY UTILITIES COMPANY | 13.48     |
| 575320 | 14  | 11/6/2008  | Electricity TD | EE       | 3506565  | KENTUCKY UTILITIES COMPANY | 0.00      |
| 575320 | 14  | 11/6/2008  | Electricity TD | EE       | 3506795  | KENTUCKY UTILITIES COMPANY | 1.04      |
| 575320 | 14  | 11/10/2008 | Electricity TD | EE       | 3510766  | KENTUCKY UTILITIES COMPANY | 0.00      |
| 575320 | 14  | 11/13/2008 | Electricity TD | EE       | 3516518  | KENTUCKY UTILITIES COMPANY | 0.40      |
| 575320 | 14  | 11/13/2008 | Electricity TD | EE       | 3516538  | KENTUCKY UTILITIES COMPANY | 0.00      |
| 575320 | 14  | 11/13/2008 | Electricity TD | EE       | 3516551  | KENTUCKY UTILITIES COMPANY | 10.00     |
| 575320 | 14  | 11/17/2008 | Electricity TD | EE       | 3520153  | OWEN ELECTRIC COOP INC     | 0.42      |
| 575320 | 14  | 11/18/2008 | Electricity TD | EE       | 3521144  | OWEN ELECTRIC COOP INC     | 1.57      |
| 575320 | 14  | 11/19/2008 | Electricity TD | EE       | 3523639  | KENTUCKY UTILITIES COMPANY | 3.03      |
| 575320 | 14  | 11/19/2008 | Electricity TD | EE       | 3523644  | KENTUCKY UTILITIES COMPANY | 10.00     |
| 575320 | 14  | 11/19/2008 | Electricity TD | EE       | 3523652  | KENTUCKY UTILITIES COMPANY | 0.66      |
| 575320 | 14  | 11/19/2008 | Electricity TD | EE       | 3523656  | KENTUCKY UTILITIES COMPANY | 1.55      |
| 575320 | 14  | 11/21/2008 | Electricity TD | EE       | 3526627  | OWEN ELECTRIC COOP INC     | 0.18      |
| 575320 | 14  | 11/21/2008 | Electricity TD | EE       | 3526740  | KENTUCKY UTILITIES COMPANY | 1.46      |
| 575320 | 14  | 11/26/2008 | Electricity TD | EE       | 3530758  | OWEN ELECTRIC COOP INC     | 1.41      |
| 575320 | 14  | 12/1/2008  | Electricity TD | EE       | 3532538  | KENTUCKY UTILITIES COMPANY | 0.67      |
| 575320 | 14  | 12/2/2008  | Electricity TD | EE       | 3535479  | KENTUCKY UTILITIES COMPANY | 3.39      |
| 575320 | 14  | 12/2/2008  | Electricity TD | EE       | 3536200  | OWEN ELECTRIC COOP INC     | 0.01      |
| 575320 | 14  | 12/3/2008  | Electricity TD | EE       | 3537659  | KENTUCKY UTILITIES COMPANY | 1.71      |
| 575320 | 14  | 12/3/2008  | Electricity TD | EE       | 3537699  | KENTUCKY UTILITIES COMPANY | 0.00      |
| 575320 | 14  | 12/8/2008  | Electricity TD | EE       | 3545914  | KENTUCKY UTILITIES COMPANY | 1.12      |
| 575320 | 14  | 12/11/2008 | Electricity TD | EE       | 3550831  | KENTUCKY UTILITIES COMPANY | 3.92      |
| 575320 | 14  | 12/11/2008 | Electricity TD | EE       | 3550876  | KENTUCKY UTILITIES COMPANY | 0.00      |
| 575320 | 14  | 12/11/2008 | Electricity TD | EE       | 3551641  | KENTUCKY UTILITIES COMPANY | 0.00      |
| 575320 | 14  | 12/11/2008 | Electricity TD | EE       | 3551895  | KENTUCKY UTILITIES COMPANY | 0.00      |
| 575320 | 14  | 12/11/2008 | Electricity TD | EE       | 3551915  | KENTUCKY UTILITIES COMPANY | 6.58      |
| 575320 | 14  | 12/11/2008 | Electricity TD | EE       | 3551960  | KENTUCKY UTILITIES COMPANY | 0.00      |
| 575320 | 14  | 12/17/2008 | Electricity TD | EE       | 3557188  | KENTUCKY UTILITIES COMPANY | 6.18      |
| 575320 | 14  | 12/17/2008 | Electricity TD | EE       | 3557815  | OWEN ELECTRIC COOP INC     | 12.01     |
| 575320 | 14  | 12/17/2008 | Electricity TD | EE       | 3558026  | OWEN ELECTRIC COOP INC     | 48.89     |
| 575320 | 14  | 12/22/2008 | Electricity TD | EE       | 3562225  | KENTUCKY UTILITIES COMPANY | 0.00      |
| 575320 | 14  | 12/22/2008 | Electricity TD | EE       | 3562228  | KENTUCKY UTILITIES COMPANY | 0.52      |
| 575320 | 14  | 12/24/2008 | Electricity TD | EE       | 3565421  | OWEN ELECTRIC COOP INC     | 5.64      |
| 575320 | 14  | 12/24/2008 | Electricity TD | EE       | 3565441  | OWEN ELECTRIC COOP INC     | 47.60     |
| 575320 | 14  | 12/26/2008 | Electricity TD | EE       | 3566408  | KENTUCKY UTILITIES COMPANY | 10.00     |
| 575320 | 14  | 12/31/2008 | Electricity TD | EE       | 3572411  | KENTUCKY UTILITIES COMPANY | 0.68      |
| 575320 | 14  | 11/1/2008  | Electricity TD | JE       | 155      | Accrue Oct08 Power         | -885.00   |
| 575320 | 14  | 11/26/2008 | Electricity TD | PV       | 42081928 | Kentucky Utilities         | 13.04     |
| 575320 | 14  | 12/30/2008 | Electricity TD | PV       | 42108958 | Kentucky Utilities         | 12.97     |
| 575320 | 14  | 1/2/2009   | Electricity TD | EE       | 3572441  | KENTUCKY UTILITIES COMPANY | 4.07      |
| 575320 | 14  | 1/6/2009   | Electricity TD | EE       | 3576182  | OWEN ELECTRIC COOP INC     | 0.00      |
| 575320 | 14  | 1/7/2009   | Electricity TD | EE       | 3577653  | KENTUCKY UTILITIES COMPANY | 0.98      |
| 575320 | 14  | 1/7/2009   | Electricity TD | EE       | 3577928  | KENTUCKY UTILITIES COMPANY | 0.00      |
| 575320 | 14  | 1/7/2009   | Electricity TD | EE       | 3578160  | KENTUCKY UTILITIES COMPANY | 17.68     |
| 575320 | 14  | 1/7/2009   | Electricity TD | EE       | 3578169  | KENTUCKY UTILITIES COMPANY | 5.36      |
| 575320 | 14  | 1/9/2009   | Electricity TD | EE       | 3587773  | KENTUCKY UTILITIES COMPANY | 2.16      |
| 575320 | 14  | 1/12/2009  | Electricity TD | EE       | 3589502  | KENTUCKY UTILITIES COMPANY | 0.00      |
| 575320 | 14  | 1/14/2009  | Electricity TD | EE       | 3593236  | KENTUCKY UTILITIES COMPANY | 0.00      |
| 575320 | 14  | 1/14/2009  | Electricity TD | EE       | 3593261  | KENTUCKY UTILITIES COMPANY | 0.00      |
| 575320 | 14  | 1/14/2009  | Electricity TD | EE       | 3593276  | KENTUCKY UTILITIES COMPANY | 10.37     |
| 575320 | 14  | 1/15/2009  | Electricity TD | EE       | 3595434  | OWEN ELECTRIC COOP INC     | 5.38      |
| 575320 | 14  | 1/15/2009  | Electricity TD | EE       | 3595441  | OWEN ELECTRIC COOP INC     | 2.22      |
| 575320 | 14  | 1/21/2009  | Electricity TD | EE       | 3599533  | OWEN ELECTRIC COOP INC     | 5.64      |
| 575320 | 14  | 1/21/2009  | Electricity TD | EE       | 3599603  | KENTUCKY UTILITIES COMPANY | 10.00     |
| 575320 | 14  | 1/21/2009  | Electricity TD | EE       | 3599605  | KENTUCKY UTILITIES COMPANY | 0.00      |
| 575320 | 14  | 1/21/2009  | Electricity TD | EE       | 3599624  | KENTUCKY UTILITIES COMPANY | -0.33     |
| 575320 | 14  | 1/27/2009  | Electricity TD | EE       | 3605797  | OWEN ELECTRIC COOP INC     | 50.77     |
| 575320 | 14  | 1/27/2009  | Electricity TD | EE       | 3605867  | KENTUCKY UTILITIES COMPANY | 1.54      |
| 575320 | 14  | 1/29/2009  | Electricity TD | EE       | 3610353  | KENTUCKY UTILITIES COMPANY | 0.00      |
| 575320 | 14  | 1/30/2009  | Electricity TD | EE       | 3613079  | OWEN ELECTRIC COOP INC     | 0.45      |
| 575320 | 14  | 1/1/2009   | Electricity TD | JE       | 155      | Power Accrual SER Dec 08   | -1,208.01 |

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| 575320 | 16  | 11/3/2008  | Electricity AG                | EE       | 3499577  | KENTUCKY UTILITIES COMPANY     | 0.67      |
| 575320 | 16  | 11/6/2008  | Electricity AG                | EE       | 3506581  | KENTUCKY UTILITIES COMPANY     | 93.63     |
| 575320 | 16  | 12/3/2008  | Electricity AG                | EE       | 3537651  | KENTUCKY UTILITIES COMPANY     | 0.67      |
| 575320 | 16  | 12/11/2008 | Electricity AG                | EE       | 3550408  | KENTUCKY UTILITIES COMPANY     | 107.99    |
| 575320 | 16  | 11/1/2008  | Electricity AG                | JE       | 155      | Accrue Oct08 Power             | -5,900.20 |
| 575320 | 16  | 11/30/2008 | Electricity AG                | JE       | 1203     | 11/08 Rent phone & indirect    | -99       |
| 575320 | 16  | 1/7/2009   | Electricity AG                | EE       | 3577708  | KENTUCKY UTILITIES COMPANY     | 116.80    |
| 575320 | 16  | 1/7/2009   | Electricity AG                | EE       | 3578202  | KENTUCKY UTILITIES COMPANY     | 0.68      |
| 575320 | 16  | 1/1/2009   | Electricity AG                | JE       | 155      | Power Accrual SER Dec 08       | -5,052.43 |
| 575320 | 16  | 1/31/2009  | Electricity AG                | JE       | 1203     | 1/09 Rent phone & indirect     | -99       |
| 575340 | 16  | 11/6/2008  | Employee Expenses AG          | CC       | 5336     | NATL ASSN OF WATER CO          | 850.00    |
| 575340 | 16  | 11/6/2008  | Employee Expenses AG          | CC       | 5345     | NATIONAL BUSINESS INST.        | 329.00    |
| 575340 | 16  | 11/13/2008 | Employee Expenses AG          | CC       | 5360     | RPS OF LEXINGTON               | 52.00     |
| 575340 | 16  | 11/13/2008 | Employee Expenses AG          | CC       | 5367     | NATL ASSOC OF LEGAL ASSIS      | 155.00    |
| 575340 | 16  | 11/20/2008 | Employee Expenses AG          | CC       | 5379     | NATIONAL WORKWEAR INC          | 10.59     |
| 575340 | 16  | 11/20/2008 | Employee Expenses AG          | CC       | 5388     | TUMBLEWEED REST SOMERSET       | 12.66     |
| 575340 | 16  | 11/26/2008 | Employee Expenses AG          | CC       | 5401     | WINGATE INN VOORHEES           | 98.90     |
| 575340 | 16  | 11/26/2008 | Employee Expenses AG          | CC       | 5411     | AMEX FEE MMWPPG                | 5.00      |
| 575340 | 16  | 12/11/2008 | Employee Expenses AG          | CC       | 5446     | RPS OF LEXINGTON               | 36.00     |
| 575340 | 16  | 12/18/2008 | Employee Expenses AG          | CC       | 5472     | ENG&SURVEYBD                   | 20.00     |
| 575340 | 16  | 12/18/2008 | Employee Expenses AG          | CC       | 5481     | LAWLINE                        | 65.00     |
| 575340 | 16  | 12/31/2008 | Employee Expenses AG          | CC       | 5494     | WAL-MART                       | 9.01      |
| 575340 | 16  | 12/31/2008 | Employee Expenses AG          | CC       | 5503     | WINGATE INN VOORHEES           | 49.45     |
| 575340 | 16  | 11/1/2008  | Employee Expenses AG          | JE       | 130      | KY unmapped pcard accru 1008   | -2,994.42 |
| 575340 | 16  | 11/12/2008 | Employee Expenses AG          | JE       | 30858851 | BP Trfer charges to valid WO   | -2.49     |
| 575340 | 16  | 12/16/2008 | Employee Expenses AG          | JE       | 30863279 | BP Move \$'s O&M to Capital    | -633.58   |
| 575340 | 16  | 12/18/2008 | Employee Expenses AG          | JE       | 30863703 | BP Move \$'s O&M to Capital    | -4,092.17 |
| 575340 | 16  | 11/17/2008 | Employee Expenses AG          | PV       | 42073262 | Owen County Chamber of Commerc | 50.00     |
| 575340 | 16  | 11/18/2008 | Employee Expenses AG          | ST       | 30859447 | SABRIX NO TAX CHARGED ACR      | 3.00      |
| 575340 | 16  | 11/7/2008  | Employee Expenses AG          | T3       | 31068    | Actual Burden Journal Entries  | 50.12     |
| 575340 | 16  | 11/16/2008 | Employee Expenses AG          | T3       | 31180    | Actual Burden Journal Entries  | 17.50     |
| 575340 | 16  | 12/5/2008  | Employee Expenses AG          | T3       | 31304    | Actual Burden Journal Entries  | 49.99     |
| 575340 | 16  | 1/8/2009   | Employee Expenses AG          | CC       | 5524     | QDOBA #03                      | 16.19     |
| 575340 | 16  | 1/15/2009  | Employee Expenses AG          | CC       | 5537     | LA FIESTA GRANDE RESTAURA      | 9.52      |
| 575340 | 16  | 1/15/2009  | Employee Expenses AG          | CC       | 5545     | PANERA BREAD                   | 14.61     |
| 575340 | 16  | 1/22/2009  | Employee Expenses AG          | CC       | 5559     | SOUTHWESTAIR                   | 238.90    |
| 575340 | 16  | 1/30/2009  | Employee Expenses AG          | CC       | 5580     | DCA CERTIFICATION PROG         | 70.00     |
| 575340 | 16  | 1/1/2009   | Employee Expenses AG          | JE       | 130      | KY UNMAP PCARD ACCRUAL 1208    | 17.00     |
| 575340 | 16  | 1/13/2009  | Employee Expenses AG          | PS       | 41975035 | Kentucky State Treasurer       | -125.00   |
| 575340 | 16  | 1/16/2009  | Employee Expenses AG          | PS       | 42121817 | Horton Beverly Petty Cash      | 2         |
| 575340 | 16  | 1/22/2009  | Employee Expenses AG          | PS       | 42126012 | Bluegrass Cross Connection - P | 60.00     |
| 575340 | 16  | 1/11/2009  | Employee Expenses AG          | T3       | 31832    | Actual Burden Journal Entries  | 42.12     |
| 575342 | 16  | 11/13/2008 | Empl Exp Conf/Registration AC | CC       | 5360     | RAGAN COMMUNICATIONS INC       | -995.00   |
| 575342 | 16  | 11/20/2008 | Empl Exp Conf/Registration AC | CC       | 5379     | KAED                           | 200.00    |
| 575342 | 16  | 11/26/2008 | Empl Exp Conf/Registration AC | CC       | 5401     | KENTUCKY ASSOCIATION OF C      | 240.00    |
| 575342 | 16  | 12/4/2008  | Empl Exp Conf/Registration AC | CC       | 5423     | CONCORD CUSTOM CLEANERS        | 30.00     |
| 575342 | 16  | 12/11/2008 | Empl Exp Conf/Registration AC | CC       | 5446     | CHAMBER OF COMMERCE            | 1,725.00  |
| 575342 | 16  | 11/26/2008 | Empl Exp Conf/Registration AC | JE       | 130      | KY unmapped pcard accrual 1108 | 657.40    |
| 575342 | 16  | 12/2/2008  | Empl Exp Conf/Registration AC | PS       | 42084053 | Commerce Lexington-PO/REMIT    | 75.00     |
| 575342 | 16  | 11/4/2008  | Empl Exp Conf/Registration AC | RI       | 10118115 | KY Chamber of Commerce         | -295.00   |
| 575342 | 16  | 1/15/2009  | Empl Exp Conf/Registration AC | CC       | 5537     | KENTUCKY RURAL WATER ASSO      | 400.00    |
| 575342 | 16  | 1/30/2009  | Empl Exp Conf/Registration AC | CC       | 5580     | PAYPAL LEXINGTONFO             | 350.00    |
| 575342 | 16  | 1/16/2009  | Empl Exp Conf/Registration AC | PS       | 42121817 | Horton Beverly Petty Cash      | 15        |
| 575350 | 16  | 11/6/2008  | Meals Deduct                  | CC       | 5336     | ARANDAS MEXICAN RESTAURAN      | 18.13     |
| 575350 | 16  | 11/13/2008 | Meals Deduct                  | CC       | 5360     | HILTON HOTEL SANTA FE F&B      | 56.74     |
| 575350 | 16  | 11/20/2008 | Meals Deduct                  | CC       | 5379     | WENDY'S #4 Q25 Q               | 40.16     |
| 575350 | 16  | 11/20/2008 | Meals Deduct                  | CC       | 5388     | MIYAKO SUSHI & STEAKHO         | 22.55     |
| 575350 | 16  | 11/26/2008 | Meals Deduct                  | CC       | 5401     | AIRPORT SALADWORKS             | 45.62     |
| 575350 | 16  | 12/4/2008  | Meals Deduct                  | CC       | 5423     | MCDONALD'S F                   | 8.88      |
| 575350 | 16  | 12/4/2008  | Meals Deduct                  | CC       | 5432     | LEXINGTON HOTEL F/B            | 12.30     |
| 575350 | 16  | 12/11/2008 | Meals Deduct                  | CC       | 5446     | WENDY'S #1 Q25 Q               | 35.84     |
| 575350 | 16  | 12/18/2008 | Meals Deduct                  | CC       | 5472     | WHITE CASTLE 060021Q           | 47.00     |
| 575350 | 16  | 12/31/2008 | Meals Deduct                  | CC       | 5494     | MCDONALD'S F                   | 8.37      |
| 575350 | 16  | 12/31/2008 | Meals Deduct                  | CC       | 5503     | O'CHARLEY'S                    | 41.10     |
| 575350 | 16  | 11/30/2008 | Meals Deduct                  | JA       | 30861738 | FASTR - ALLOC GAMTALCO         | -382.25   |
| 575350 | 16  | 12/31/2008 | Meals Deduct                  | JA       | 30866123 | FASTR - ALLOC GAMTALCO         | -481.07   |

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|--------|-----|------------|-------------------|----------|----------|--------------------------------|------------|
| 575350 | 16  | 11/1/2008  | Meals Deduct      | JE       | 130      | KY unmapped pcard accru 1008   | -219.36    |
| 575350 | 16  | 11/30/2008 | Meals Deduct      | JE       | 121104   | Recls P-Card Trans Error       | 7.40       |
| 575350 | 16  | 11/13/2008 | Meals Deduct      | JE       | 30859058 | BPCORR CORRECT P CARD ENTRY    | 10.07      |
| 575350 | 16  | 11/3/2008  | Meals Deduct      | PS       | 42060646 | PRSA Thoroughbred Chapter      | 15.00      |
| 575350 | 16  | 12/18/2008 | Meals Deduct      | PV       | 42100625 | Sams Club                      | 38.50      |
| 575350 | 16  | 11/12/2008 | Meals Deduct      | RI       | 10118434 | Mullins Mark E.                | -6.02      |
| 575350 | 16  | 12/18/2008 | Meals Deduct      | RI       | 10120322 | Griffin Dillard                | -23.71     |
| 575350 | 16  | 11/7/2008  | Meals Deduct      | T3       | 31068    | Actual Burden Journal Entries  | 30.00      |
| 575350 | 16  | 11/16/2008 | Meals Deduct      | T3       | 31180    | Actual Burden Journal Entries  | 175.39     |
| 575350 | 16  | 12/5/2008  | Meals Deduct      | T3       | 31304    | Actual Burden Journal Entries  | 26.31      |
| 575350 | 16  | 12/28/2008 | Meals Deduct      | T3       | 31682    | Actual Burden Journal Entries  | 29.00      |
| 575350 | 16  | 1/8/2009   | Meals Deduct      | CC       | 5516     | CRACKER BARREL #               | 39.00      |
| 575350 | 16  | 1/15/2009  | Meals Deduct      | CC       | 5537     | CHINA KITCHEN                  | 13.08      |
| 575350 | 16  | 1/22/2009  | Meals Deduct      | CC       | 5559     | DUDLEY'S                       | 49.00      |
| 575350 | 16  | 1/22/2009  | Meals Deduct      | CC       | 5567     | APPLEBEES                      | 20.25      |
| 575350 | 16  | 1/30/2009  | Meals Deduct      | CC       | 5580     | LITTLE CAESARS                 | 10.00      |
| 575350 | 16  | 1/31/2009  | Meals Deduct      | JA       | 30870152 | FASTR - ALLOC GAMTALLCO        | -133.37    |
| 575350 | 16  | 1/1/2009   | Meals Deduct      | JE       | 130      | KY UNMAP PCARD ACCRUAL 1208    | -92.11     |
| 575350 | 16  | 1/31/2009  | Meals Deduct      | JE       | 120103   | Recls P-Card Trans Errors 1.09 | 7.40       |
| 575351 | 16  | 11/20/2008 | Meals Non Deduct  | CC       | 5379     | GAINSWAY CAFE                  | 365.43     |
| 575351 | 16  | 11/30/2008 | Meals Non Deduct  | JA       | 30861738 | FASTR - ALLOC GAMTALLCO        | 382.25     |
| 575351 | 16  | 12/31/2008 | Meals Non Deduct  | JA       | 30866123 | FASTR - ALLOC GAMTALLCO        | 481.07     |
| 575351 | 16  | 1/31/2009  | Meals Non Deduct  | JA       | 30870152 | FASTR - ALLOC GAMTALLCO        | 133.37     |
| 575420 | 15  | 11/1/2008  | Forms CA          | JE       | 196      | October Regulus Accruals       | -16,093.20 |
| 575420 | 15  | 11/17/2008 | Forms CA          | PV       | 42072930 | Regulus Integrated Solutions L | 2,557.37   |
| 575420 | 15  | 11/17/2008 | Forms CA          | PV       | 42072972 | Regulus Integrated Solutions L | 2,622.62   |
| 575420 | 15  | 11/17/2008 | Forms CA          | PV       | 42072991 | Regulus Integrated Solutions L | 12,989.42  |
| 575420 | 15  | 12/3/2008  | Forms CA          | PV       | 42085571 | Regulus Integrated Solutions L | 316.21     |
| 575420 | 15  | 12/3/2008  | Forms CA          | PV       | 42085640 | Regulus Integrated Solutions L | 2,901.32   |
| 575420 | 15  | 12/16/2008 | Forms CA          | PV       | 42097558 | Regulus Integrated Solutions L | 13,562.43  |
| 575420 | 15  | 12/16/2008 | Forms CA          | PV       | 42097566 | Regulus Integrated Solutions L | 1,485.95   |
| 575420 | 15  | 12/29/2008 | Forms CA          | PV       | 42105966 | Regulus Integrated Solutions L | 1,670.18   |
| 575420 | 15  | 1/1/2009   | Forms CA          | JE       | 196      | To accrue Regulus invoice for  | -16,718.56 |
| 575420 | 15  | 1/12/2009  | Forms CA          | PV       | 42118726 | Regulus Integrated Solutions L | 2,494.13   |
| 575420 | 15  | 1/12/2009  | Forms CA          | PV       | 42118728 | Regulus Integrated Solutions L | 1,691.00   |
| 575420 | 15  | 1/12/2009  | Forms CA          | PV       | 42118752 | Regulus Integrated Solutions L | 12,458.25  |
| 575420 | 16  | 12/18/2008 | Forms AG          | CC       | 5472     | GRAPHIC CONTROLS L             | 311.02     |
| 575420 | 16  | 12/31/2008 | Forms AG          | CC       | 5494     | GRAPHIC CONTROLS L             | 96.71      |
| 575420 | 16  | 11/13/2008 | Forms AG          | PV       | 42069938 | Contemporary Graphics          | 68.85      |
| 575420 | 16  | 12/30/2008 | Forms AG          | PV       | 42109463 | Contemporary Graphics          | 66.65      |
| 575420 | 16  | 11/14/2008 | Forms AG          | ST       | 30859078 | SABRIX NO TAX CHARGED ACR      | 4.13       |
| 575420 | 16  | 12/31/2008 | Forms AG          | ST       | 30864910 | SABRIX NO TAX CHARGED ACR      | 4.00       |
| 575420 | 16  | 1/31/2009  | Forms AG          | JE       | 160      | Accrue for Inv Rec but not app | 1,444.21   |
| 575480 | 14  | 11/4/2008  | Heat - Oil/Gas TD | EE       | 3500630  | KENTUCKY UTILITIES COMPANY     | 0.00       |
| 575480 | 14  | 11/4/2008  | Heat - Oil/Gas TD | EE       | 3500765  | KENTUCKY UTILITIES COMPANY     | 1.26       |
| 575480 | 14  | 11/7/2008  | Heat - Oil/Gas TD | EE       | 3508185  | COLUMBIA GAS OF KENTUCKY       | 225.87     |
| 575480 | 14  | 11/13/2008 | Heat - Oil/Gas TD | EE       | 3517174  | CLARK ENERGY COOP              | 0.34       |
| 575480 | 14  | 11/13/2008 | Heat - Oil/Gas TD | EE       | 3517177  | CLARK ENERGY COOP              | 0.01       |
| 575480 | 14  | 12/3/2008  | Heat - Oil/Gas TD | EE       | 3537631  | KENTUCKY UTILITIES COMPANY     | 1.49       |
| 575480 | 14  | 12/3/2008  | Heat - Oil/Gas TD | EE       | 3537783  | KENTUCKY UTILITIES COMPANY     | 15.53      |
| 575480 | 14  | 12/5/2008  | Heat - Oil/Gas TD | EE       | 3541431  | COLUMBIA GAS OF KENTUCKY       | 0.00       |
| 575480 | 14  | 12/10/2008 | Heat - Oil/Gas TD | EE       | 3549462  | CLARK ENERGY COOP              | 0.31       |
| 575480 | 14  | 12/10/2008 | Heat - Oil/Gas TD | EE       | 3549467  | CLARK ENERGY COOP              | 0.32       |
| 575480 | 14  | 11/1/2008  | Heat - Oil/Gas TD | JE       | 155      | Accrue Oct08 Power             | -455.46    |
| 575480 | 14  | 1/7/2009   | Heat - Oil/Gas TD | EE       | 3577810  | KENTUCKY UTILITIES COMPANY     | 1.83       |
| 575480 | 14  | 1/7/2009   | Heat - Oil/Gas TD | EE       | 3578083  | KENTUCKY UTILITIES COMPANY     | 0.00       |
| 575480 | 14  | 1/9/2009   | Heat - Oil/Gas TD | EE       | 3585440  | COLUMBIA GAS OF KENTUCKY       | 23.96      |
| 575480 | 14  | 1/9/2009   | Heat - Oil/Gas TD | EE       | 3587715  | CLARK ENERGY COOP              | 0.32       |
| 575480 | 14  | 1/9/2009   | Heat - Oil/Gas TD | EE       | 3587720  | CLARK ENERGY COOP              | 0.00       |
| 575480 | 14  | 1/1/2009   | Heat - Oil/Gas TD | JE       | 155      | Power Accrual SER Dec 08       | -4,488.48  |
| 575480 | 16  | 11/17/2008 | Heat - Oil/Gas AG | EE       | 3520173  | COLUMBIA GAS OF KENTUCKY       | 91.80      |
| 575480 | 16  | 12/5/2008  | Heat - Oil/Gas AG | EE       | 3541545  | COLUMBIA GAS OF KENTUCKY       | 137.51     |
| 575480 | 16  | 11/1/2008  | Heat - Oil/Gas AG | JE       | 155      | Accrue Oct08 Power             | -200.68    |
| 575480 | 16  | 11/30/2008 | Heat - Oil/Gas AG | JE       | 1203     | 11/08 Rent phone & indirect    | -9         |
| 575480 | 16  | 1/12/2009  | Heat - Oil/Gas AG | EE       | 3585437  | COLUMBIA GAS OF KENTUCKY       | 288.11     |
| 575480 | 16  | 1/1/2009   | Heat - Oil/Gas AG | JE       | 155      | Power Accrual SER Dec 08       | -3,015.81  |

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|--------|-----|------------|----------------------------|----------|----------|--------------------------------|-----------|
| 575480 | 16  | 1/31/2009  | Heat - Oil/Gas AG          | JE       | 1203     | 1/09 Rent phone & indirect     | -9        |
| 575490 | 16  | 11/6/2008  | Injuries and Damages       | CC       | 5336     | NATIONAL WORKWEAR INC          | 90.62     |
| 575490 | 16  | 11/20/2008 | Injuries and Damages       | CC       | 5379     | VW GRAINGER                    | 28.87     |
| 575490 | 16  | 12/31/2008 | Injuries and Damages       | JE       | 130      | KY UNMAP PCARD ACCRUAL 1208    | 105.99    |
| 575490 | 16  | 12/3/2008  | Injuries and Damages       | PV       | 42084795 | A & H Safety Supply Co - PO/RE | 223.75    |
| 575490 | 16  | 12/3/2008  | Injuries and Damages       | PV       | 42084797 | A & H Safety Supply Co - PO/RE | 216.90    |
| 575490 | 16  | 1/8/2009   | Injuries and Damages       | CC       | 5516     | CIRCUIT CITY SS                | 105.99    |
| 575490 | 16  | 1/1/2009   | Injuries and Damages       | JE       | 130      | KY UNMAP PCARD ACCRUAL 1208    | -105.99   |
| 575490 | 16  | 1/21/2009  | Injuries and Damages       | RI       | 10121681 | Brady James                    | -1200     |
| 575490 | 16  | 1/21/2009  | Injuries and Damages       | RI       | 10121689 | Moore Dennis J.                | -154.29   |
| 575490 | 16  | 1/27/2009  | Injuries and Damages       | RI       | 10121816 | Brady James                    | -810.06   |
| 575500 | 13  | 12/4/2008  | Janitorial WT              | CC       | 5423     | LEXINGTON WINDOW CLEANING      | 565.00    |
| 575500 | 13  | 11/26/2008 | Janitorial WT              | JE       | 130      | KY unmapped pcard accrual 1108 | 565.00    |
| 575500 | 13  | 12/31/2008 | Janitorial WT              | JE       | 121208   | Acc for Good/Serv Rec not invo | 1,300.00  |
| 575500 | 13  | 12/30/2008 | Janitorial WT              | PV       | 42109147 | Christopher Excavating         | 325.00    |
| 575500 | 13  | 1/31/2009  | Janitorial WT              | JE       | 120104   | PTP 5 Accrual 01 09            | 900.00    |
| 575500 | 13  | 1/1/2009   | Janitorial WT              | JE       | 121208   | Acc for Good/Serv Rec not invo | -1,300.00 |
| 575500 | 13  | 1/21/2009  | Janitorial WT              | PV       | 42125055 | Christopher Excavating         | 175.00    |
| 575500 | 14  | 11/17/2008 | Janitorial TD              | PV       | 42073314 | Hales Cleaning Service - ACH   | 568.00    |
| 575500 | 14  | 12/30/2008 | Janitorial TD              | PV       | 42109005 | Hales Cleaning Service - ACH   | 1,136.00  |
| 575500 | 16  | 11/30/2008 | Janitorial AG              | JE       | 1203     | 11/08 Rent phone & indirect    | -182      |
| 575500 | 16  | 12/31/2008 | Janitorial AG              | JE       | 121208   | Acc for Good/Serv Rec not invo | 798.00    |
| 575500 | 16  | 11/1/2008  | Janitorial AG              | PR       | 42059838 | Hales Cleaning Service - ACH   | 2,765.00  |
| 575500 | 16  | 12/1/2008  | Janitorial AG              | PR       | 42082588 | Hales Cleaning Service - ACH   | 2,765.00  |
| 575500 | 16  | 11/11/2008 | Janitorial AG              | PV       | 42068418 | Cobb Rodney                    | 266.00    |
| 575500 | 16  | 11/11/2008 | Janitorial AG              | PV       | 42068426 | Cobb Rodney                    | 266.00    |
| 575500 | 16  | 12/4/2008  | Janitorial AG              | PV       | 42086038 | Cobb Rodney                    | 266.00    |
| 575500 | 16  | 12/30/2008 | Janitorial AG              | PV       | 42109008 | Hales Cleaning Service - ACH   | 440.00    |
| 575500 | 16  | 12/30/2008 | Janitorial AG              | PV       | 42109178 | Cobb Rodney                    | 399       |
| 575500 | 16  | 1/31/2009  | Janitorial AG              | JE       | 1203     | 1/09 Rent phone & indirect     | -182      |
| 575500 | 16  | 1/31/2009  | Janitorial AG              | JE       | 120104   | PTP 5 Accrual 01 09            | 266.00    |
| 575500 | 16  | 1/1/2009   | Janitorial AG              | JE       | 121208   | Acc for Good/Serv Rec not invo | -798.00   |
| 575500 | 16  | 1/1/2009   | Janitorial AG              | PR       | 42113397 | Hales Cleaning Service - ACH   | 2,765.00  |
| 575500 | 16  | 1/6/2009   | Janitorial AG              | PV       | 42115672 | Cobb Rodney                    | 133.00    |
| 575500 | 16  | 1/28/2009  | Janitorial AG              | PV       | 42129477 | Cobb Rodney                    | 133.00    |
| 575545 | 13  | 11/13/2008 | Lab Supplies WT            | CC       | 5360     | USA BLUE BOOK                  | 282.29    |
| 575545 | 13  | 11/20/2008 | Lab Supplies WT            | CC       | 5379     | THERMO FISHER SCIENTIFIC       | 288.95    |
| 575545 | 13  | 12/4/2008  | Lab Supplies WT            | CC       | 5423     | HACH COMPANY                   | 443.22    |
| 575545 | 13  | 12/11/2008 | Lab Supplies WT            | CC       | 5446     | VWR INTERNATIONAL INC          | 297.00    |
| 575545 | 13  | 12/18/2008 | Lab Supplies WT            | CC       | 5472     | VWR INTERNATIONAL INC          | 58.00     |
| 575545 | 13  | 12/31/2008 | Lab Supplies WT            | CC       | 5494     | MEADOW VIEW SHOPWIS            | 9.53      |
| 575545 | 13  | 11/1/2008  | Lab Supplies WT            | JE       | 130      | KY unmapped pcard accru 1008   | -22.03    |
| 575545 | 13  | 11/30/2008 | Lab Supplies WT            | JE       | 30862040 | FASTR - ALLOCATION KY_ALLEXP2  | -239.90   |
| 575545 | 13  | 11/26/2008 | Lab Supplies WT            | PV       | 42081903 | Scott Gross Co Inc             | 12.18     |
| 575545 | 13  | 1/8/2009   | Lab Supplies WT            | CC       | 5516     | VWR INTERNATIONAL INC          | 194.74    |
| 575545 | 13  | 1/15/2009  | Lab Supplies WT            | CC       | 5537     | SAFETY KLEEN SYSTEMS INC       | 62.01     |
| 575545 | 13  | 1/22/2009  | Lab Supplies WT            | CC       | 5559     | HACH COMPANY                   | 349.91    |
| 575545 | 13  | 1/30/2009  | Lab Supplies WT            | CC       | 5580     | HACH COMPANY                   | 160.55    |
| 575545 | 13  | 1/1/2009   | Lab Supplies WT            | JE       | 130      | KY UNMAP PCARD ACCRUAL 1208    | -374.34   |
| 575545 | 13  | 1/31/2009  | Lab Supplies WT            | JE       | 30869462 | FASTR - ALLOCATION KY_ALLEXP2  | -889.76   |
| 575545 | 13  | 1/22/2009  | Lab Supplies WT            | PS       | 42126011 | Kentucky State Treasurer-Water | 625.00    |
| 575545 | 13  | 1/14/2009  | Lab Supplies WT            | PV       | 42119995 | IDEXX Distribution Inc         | 3,816.39  |
| 575545 | 13  | 1/15/2009  | Lab Supplies WT            | ST       | 30867372 | SABRIX NO TAX CHARGED ACR      | 228.98    |
| 575560 | 16  | 1/30/2009  | Lobbying Expenses          | PV       | 42132531 | McCarthy Strategic Solutions L | 4,000.00  |
| 575610 | 16  | 1/15/2009  | Merger Transactional Costs | CC       | 5537     | WAL-MART                       | 25.00     |
| 575620 | 13  | 11/6/2008  | Office & Admin Supplies WT | CC       | 5336     | OFFICE DEPOT                   | 34.96     |
| 575620 | 13  | 11/13/2008 | Office & Admin Supplies WT | CC       | 5360     | OFFICEMAX CT IN                | 209.50    |
| 575620 | 13  | 11/20/2008 | Office & Admin Supplies WT | CC       | 5379     | FEDEX KINKO'S                  | 36.56     |
| 575620 | 13  | 12/4/2008  | Office & Admin Supplies WT | CC       | 5423     | OFFICEMAX CT IN                | 431.38    |
| 575620 | 13  | 12/11/2008 | Office & Admin Supplies WT | CC       | 5446     | BROTHER MALL                   | 41.58     |
| 575620 | 13  | 11/26/2008 | Office & Admin Supplies WT | JE       | 130      | KY unmapped pcard accrual 1108 | 431.38    |
| 575620 | 13  | 1/15/2009  | Office & Admin Supplies WT | CC       | 5537     | OFFICEMAX CT IN                | 37.64     |
| 575620 | 13  | 1/22/2009  | Office & Admin Supplies WT | CC       | 5559     | OFFICE MAX                     | 22.66     |
| 575620 | 13  | 1/30/2009  | Office & Admin Supplies WT | CC       | 5580     | OFFICE MAX                     | 31.81     |
| 575620 | 14  | 11/6/2008  | Office & Admin Supplies TD | CC       | 5336     | OFFICEMAX CT IN                | 298.93    |
| 575620 | 14  | 11/20/2008 | Office & Admin Supplies TD | CC       | 5379     | JCPENNEY STORE                 | 52.99     |

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|--------|-----|------------|----------------------------|----------|----------|--------------------------------|-----------|
| 575620 | 14  | 12/11/2008 | Office & Admin Supplies TD | CC       | 5446     | OFFICEMAX CT IN                | 189.49    |
| 575620 | 14  | 12/18/2008 | Office & Admin Supplies TD | CC       | 5472     | OFFICEMAX CT IN                | 1,241.69  |
| 575620 | 14  | 12/31/2008 | Office & Admin Supplies TD | CC       | 5494     | OFFICEMAX CT IN                | 109.24    |
| 575620 | 14  | 11/1/2008  | Office & Admin Supplies TD | JE       | 130      | KY unmapped pcard accru 1008   | -378.64   |
| 575620 | 14  | 11/5/2008  | Office & Admin Supplies TD | PV       | 42063238 | Laser Images Inc - PO/REMIT    | 681.58    |
| 575620 | 14  | 11/11/2008 | Office & Admin Supplies TD | PV       | 42068466 | Duplicator Sales & Service Inc | 67.50     |
| 575620 | 14  | 12/12/2008 | Office & Admin Supplies TD | PV       | 42092338 | Duplicator Sales & Service Inc | 67.50     |
| 575620 | 14  | 11/12/2008 | Office & Admin Supplies TD | ST       | 30858777 | SABRIX NO TAX CHARGED ACR      | 4.05      |
| 575620 | 14  | 12/13/2008 | Office & Admin Supplies TD | ST       | 30862767 | SABRIX NO TAX CHARGED ACR      | 4.05      |
| 575620 | 14  | 1/22/2009  | Office & Admin Supplies TD | CC       | 5559     | DAY TIMERS INC                 | 23.30     |
| 575620 | 14  | 1/30/2009  | Office & Admin Supplies TD | CC       | 5580     | WAL-MART                       | 1.84      |
| 575620 | 14  | 1/22/2009  | Office & Admin Supplies TD | PV       | 42125513 | Laser Images Inc - PO/REMIT    | 253.34    |
| 575620 | 15  | 11/20/2008 | Office & Admin Supplies CA | CC       | 5379     | ORKIN INC                      | 57.00     |
| 575620 | 15  | 12/4/2008  | Office & Admin Supplies CA | CC       | 5423     | OFFICEMAX CT IN                | 251.10    |
| 575620 | 15  | 12/1/2008  | Office & Admin Supplies CA | CC       | 5446     | NORTH PARK PHARMACY IN         | 5.90      |
| 575620 | 15  | 12/31/2008 | Office & Admin Supplies CA | CC       | 5494     | TLF PETALS ON THE SQUA         | 19.29     |
| 575620 | 15  | 11/1/2008  | Office & Admin Supplies CA | JE       | 130      | KY unmapped pcard accru 1008   | -53.89    |
| 575620 | 15  | 12/31/2008 | Office & Admin Supplies CA | JE       | 121202   | Rcls P-Card Transaction Errors | 206.73    |
| 575620 | 15  | 1/8/2009   | Office & Admin Supplies CA | CC       | 5516     | USPS                           | 6.75      |
| 575620 | 15  | 1/22/2009  | Office & Admin Supplies CA | CC       | 5559     | ORKIN INC                      | 57.00     |
| 575620 | 15  | 1/30/2009  | Office & Admin Supplies CA | CC       | 5580     | USPS                           | 7.98      |
| 575620 | 15  | 1/1/2009   | Office & Admin Supplies CA | JE       | 130      | KY UNMAP PCARD ACCRUAL 1208    | -778.90   |
| 575620 | 16  | 11/6/2008  | Office & Admin Supplies AG | CC       | 5336     | USPS                           | 180.00    |
| 575620 | 16  | 11/13/2008 | Office & Admin Supplies AG | CC       | 5360     | OFFICEMAX CT IN                | 71.50     |
| 575620 | 16  | 11/26/2008 | Office & Admin Supplies AG | CC       | 5401     | OFFICE MAX                     | 209.87    |
| 575620 | 16  | 12/4/2008  | Office & Admin Supplies AG | CC       | 5423     | WAL-MART                       | 31.80     |
| 575620 | 16  | 12/4/2008  | Office & Admin Supplies AG | CC       | 5432     | THOMSON WEST TCD               | 785.46    |
| 575620 | 16  | 12/11/2008 | Office & Admin Supplies AG | CC       | 5446     | OFFICEMAX CT IN                | 112.89    |
| 575620 | 16  | 12/18/2008 | Office & Admin Supplies AG | CC       | 5472     | OFFICE MAX                     | 45.36     |
| 575620 | 16  | 12/31/2008 | Office & Admin Supplies AG | CC       | 5494     | OFFICEMAX CT IN                | 296.82    |
| 575620 | 16  | 11/1/2008  | Office & Admin Supplies AG | JE       | 130      | KY unmapped pcard accru 1008   | -688.60   |
| 575620 | 16  | 11/30/2008 | Office & Admin Supplies AG | JE       | 1203     | 11/08 Rent phone & indirect    | -3        |
| 575620 | 16  | 11/30/2008 | Office & Admin Supplies AG | JE       | 121104   | Recls P-Card Trans Error       | 4.76      |
| 575620 | 16  | 11/13/2008 | Office & Admin Supplies AG | PV       | 42069681 | Contemporary Graphics          | 68.95     |
| 575620 | 16  | 11/13/2008 | Office & Admin Supplies AG | PV       | 42069686 | Contemporary Graphics          | 68.95     |
| 575620 | 16  | 11/26/2008 | Office & Admin Supplies AG | PV       | 42082053 | Contemporary Graphics          | 61.93     |
| 575620 | 16  | 12/3/2008  | Office & Admin Supplies AG | PV       | 42084778 | Contemporary Graphics          | 68.88     |
| 575620 | 16  | 12/30/2008 | Office & Admin Supplies AG | PV       | 42109777 | OCE IMAGISTICS INC             | 470.59    |
| 575620 | 16  | 12/22/2008 | Office & Admin Supplies AG | RI       | 10120348 | Office Max Inc                 | -4,621.59 |
| 575620 | 16  | 11/14/2008 | Office & Admin Supplies AG | ST       | 30859078 | SABRIX NO TAX CHARGED ACR      | 4.14      |
| 575620 | 16  | 11/27/2008 | Office & Admin Supplies AG | ST       | 30860694 | SABRIX NO TAX CHARGED ACR      | 3.72      |
| 575620 | 16  | 12/4/2008  | Office & Admin Supplies AG | ST       | 30861661 | SABRIX NO TAX CHARGED ACR      | 4.13      |
| 575620 | 16  | 1/22/2009  | Office & Admin Supplies AG | CC       | 5559     | GREETING CARDS/INVITATION      | 175.00    |
| 575620 | 16  | 1/30/2009  | Office & Admin Supplies AG | CC       | 5580     | GIFTS FOR PROFESSIONLS         | 187.70    |
| 575620 | 16  | 1/31/2009  | Office & Admin Supplies AG | JE       | 1203     | 1/09 Rent phone & indirect     | -3        |
| 575620 | 16  | 1/27/2009  | Office & Admin Supplies AG | PV       | 42128955 | Contemporary Graphics          | 76.26     |
| 575620 | 16  | 1/30/2009  | Office & Admin Supplies AG | PV       | 42133007 | Sams Club                      | 148.81    |
| 575620 | 16  | 1/28/2009  | Office & Admin Supplies AG | ST       | 30868655 | SABRIX NO TAX CHARGED ACR      | 4.58      |
| 575620 | 16  | 1/31/2009  | Office & Admin Supplies AG | ST       | 30868981 | SABRIX VENDOR TAX COMPARE      | 5.11      |
| 575625 | 13  | 11/26/2008 | Overnight Shipping WT      | PV       | 42081951 | United Parcel Service          | 221.54    |
| 575625 | 16  | 12/18/2008 | Overnight Shipping AG      | CC       | 5472     | UPS 00009XY                    | 17.00     |
| 575625 | 16  | 12/31/2008 | Overnight Shipping AG      | CC       | 5494     | UPS 00009XY                    | 17.00     |
| 575625 | 16  | 11/30/2008 | Overnight Shipping AG      | JE       | 160      | Workbasket Accr Nov 08         | 205.63    |
| 575625 | 16  | 11/5/2008  | Overnight Shipping AG      | PV       | 42063269 | United Parcel Service          | 334.63    |
| 575625 | 16  | 11/5/2008  | Overnight Shipping AG      | PV       | 42063679 | United Parcel Service          | 654.35    |
| 575625 | 16  | 11/5/2008  | Overnight Shipping AG      | PV       | 42063682 | United Parcel Service          | 91.38     |
| 575625 | 16  | 11/5/2008  | Overnight Shipping AG      | PV       | 42063687 | United Parcel Service          | 51.89     |
| 575625 | 16  | 11/7/2008  | Overnight Shipping AG      | PV       | 42065366 | United Parcel Service          | 14.78     |
| 575625 | 16  | 11/17/2008 | Overnight Shipping AG      | PV       | 42073263 | United Parcel Service          | 20.57     |
| 575625 | 16  | 11/17/2008 | Overnight Shipping AG      | PV       | 42073295 | United Parcel Service          | 201.26    |
| 575625 | 16  | 11/26/2008 | Overnight Shipping AG      | PV       | 42081949 | United Parcel Service          | 44.39     |
| 575625 | 16  | 12/3/2008  | Overnight Shipping AG      | PV       | 42084812 | United Parcel Service          | 205.63    |
| 575625 | 16  | 12/4/2008  | Overnight Shipping AG      | PV       | 42085923 | United Parcel Service          | 42.34     |
| 575625 | 16  | 12/4/2008  | Overnight Shipping AG      | PV       | 42085931 | United Parcel Service          | 49.32     |
| 575625 | 16  | 12/4/2008  | Overnight Shipping AG      | PV       | 42085935 | United Parcel Service          | 61.81     |
| 575625 | 16  | 12/9/2008  | Overnight Shipping AG      | PV       | 42090655 | United Parcel Service          | 72.69     |



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|--------|-----|------------|-----------------------------|----------|----------|--------------------------------|-----------|
| 575625 | 16  | 12/9/2008  | Overnight Shipping AG       | PV       | 42090656 | United Parcel Service          | 33.33     |
| 575625 | 16  | 12/15/2008 | Overnight Shipping AG       | PV       | 42094930 | United Parcel Service          | 49.80     |
| 575625 | 16  | 12/15/2008 | Overnight Shipping AG       | PV       | 42094951 | United Parcel Service          | 56.92     |
| 575625 | 16  | 12/15/2008 | Overnight Shipping AG       | PV       | 42094955 | United Parcel Service          | 139.65    |
| 575625 | 16  | 12/15/2008 | Overnight Shipping AG       | PV       | 42094960 | United Parcel Service          | 138.15    |
| 575625 | 16  | 12/15/2008 | Overnight Shipping AG       | PV       | 42094966 | United Parcel Service          | 86.81     |
| 575625 | 16  | 12/30/2008 | Overnight Shipping AG       | PV       | 42109477 | United Parcel Service          | 43.03     |
| 575625 | 16  | 12/31/2008 | Overnight Shipping AG       | PV       | 42111547 | United Parcel Service          | 55.73     |
| 575625 | 16  | 1/8/2009   | Overnight Shipping AG       | CC       | 5516     | UPS 00009XY                    | -17.00    |
| 575625 | 16  | 1/6/2009   | Overnight Shipping AG       | PV       | 42115675 | United Parcel Service          | 34.87     |
| 575625 | 16  | 1/14/2009  | Overnight Shipping AG       | PV       | 42120019 | United Parcel Service          | 313.65    |
| 575625 | 16  | 1/14/2009  | Overnight Shipping AG       | PV       | 42120021 | United Parcel Service          | 73.82     |
| 575625 | 16  | 1/14/2009  | Overnight Shipping AG       | PV       | 42120414 | United Parcel Service          | 114.96    |
| 575625 | 16  | 1/21/2009  | Overnight Shipping AG       | PV       | 42125039 | United Parcel Service          | 35.38     |
| 575625 | 16  | 1/21/2009  | Overnight Shipping AG       | PV       | 42125041 | United Parcel Service          | 59.29     |
| 575625 | 16  | 1/22/2009  | Overnight Shipping AG       | PV       | 42125480 | United Parcel Service          | 306.08    |
| 575625 | 16  | 1/22/2009  | Overnight Shipping AG       | PV       | 42125487 | United Parcel Service          | 183.87    |
| 575625 | 16  | 1/30/2009  | Overnight Shipping AG       | PV       | 42132517 | United Parcel Service          | 199.67    |
| 575660 | 15  | 11/30/2008 | Postage CA                  | JE       | 125      | AWCC Activity for Nov 08       | 44,718.35 |
| 575660 | 15  | 12/31/2008 | Postage CA                  | JE       | 126      | SER AWCC activity-Kyriba       | 48,425.99 |
| 575660 | 15  | 1/31/2009  | Postage CA                  | JE       | 125      | AWCC activity -January 2009    | 46,990.61 |
| 575660 | 16  | 11/30/2008 | Postage AG                  | JE       | 1203     | 11/08 Rent phone & indirect    | 64        |
| 575660 | 16  | 11/17/2008 | Postage AG                  | PV       | 42073263 | United Parcel Service          | 20.57     |
| 575660 | 16  | 11/17/2008 | Postage AG                  | PV       | 42073290 | Neofunds by Neopost            | 1,010.00  |
| 575660 | 16  | 11/26/2008 | Postage AG                  | PV       | 42081949 | United Parcel Service          | 7.07      |
| 575660 | 16  | 12/4/2008  | Postage AG                  | PV       | 42085923 | United Parcel Service          | 8.70      |
| 575660 | 16  | 12/15/2008 | Postage AG                  | PV       | 42094930 | United Parcel Service          | 7.79      |
| 575660 | 16  | 12/30/2008 | Postage AG                  | PV       | 42109481 | United Parcel Service          | 11.92     |
| 575660 | 16  | 1/31/2009  | Postage AG                  | JE       | 1203     | 1/09 Rent phone & indirect     | 64        |
| 575660 | 16  | 1/21/2009  | Postage AG                  | PV       | 42125039 | United Parcel Service          | 7.66      |
| 575660 | 16  | 1/21/2009  | Postage AG                  | PV       | 42125075 | Neofunds by Neopost            | 1,515.00  |
| 575670 | 16  | 11/26/2008 | Relocation Expenses         | PV       | 42082473 | NEI Global Relocation - All Us | 20.66     |
| 575711 | 16  | 11/1/2008  | Add'l Security Costs AG     | JE       | 160      | KY Workbasket Accrual 10.08    | -2,668.64 |
| 575711 | 16  | 11/30/2008 | Add'l Security Costs AG     | JE       | 121005   | Accrue for Good/ Services Recd | 2,668.64  |
| 575711 | 16  | 11/1/2008  | Add'l Security Costs AG     | JE       | 121013   | Rec'd KY PTP 5 Accrual 10.08   | -5,337.28 |
| 575711 | 16  | 12/31/2008 | Add'l Security Costs AG     | JE       | 121208   | Acc for Good/Serv Rec not invo | 2,668.64  |
| 575711 | 16  | 11/5/2008  | Add'l Security Costs AG     | PV       | 42063253 | Murray Guard Inc-PO/REMIT      | 2,668.64  |
| 575711 | 16  | 11/5/2008  | Add'l Security Costs AG     | PV       | 42063261 | Murray Guard Inc-PO/REMIT      | 2,668.64  |
| 575711 | 16  | 11/17/2008 | Add'l Security Costs AG     | PV       | 42073284 | Murray Guard Inc-PO/REMIT      | 2,776.88  |
| 575711 | 16  | 12/3/2008  | Add'l Security Costs AG     | PV       | 42084801 | Murray Guard Inc-PO/REMIT      | 2,966.37  |
| 575711 | 16  | 12/3/2008  | Add'l Security Costs AG     | PV       | 42084803 | Murray Guard Inc-PO/REMIT      | 2,709.24  |
| 575711 | 16  | 12/3/2008  | Add'l Security Costs AG     | PV       | 42084838 | Murray Guard Inc-PO/REMIT      | 2,871.64  |
| 575711 | 16  | 12/15/2008 | Add'l Security Costs AG     | PV       | 42095032 | Murray Guard Inc-PO/REMIT      | 2,506.28  |
| 575711 | 16  | 12/30/2008 | Add'l Security Costs AG     | PV       | 42109491 | Murray Guard Inc-PO/REMIT      | 2,668.64  |
| 575711 | 16  | 12/30/2008 | Add'l Security Costs AG     | PV       | 42109518 | Murray Guard Inc-PO/REMIT      | 1,978.48  |
| 575711 | 16  | 1/1/2009   | Add'l Security Costs AG     | JE       | 121208   | Acc for Good/Serv Rec not invo | -2,668.64 |
| 575711 | 16  | 1/14/2009  | Add'l Security Costs AG     | PV       | 42120010 | Murray Guard Inc-PO/REMIT      | 715.20    |
| 575711 | 16  | 1/14/2009  | Add'l Security Costs AG     | PV       | 42120011 | Murray Guard Inc-PO/REMIT      | 2,506.28  |
| 575711 | 16  | 1/14/2009  | Add'l Security Costs AG     | PV       | 42120012 | Murray Guard Inc-PO/REMIT      | 2,316.86  |
| 575711 | 16  | 1/27/2009  | Add'l Security Costs AG     | PV       | 42128888 | Murray Guard Inc-PO/REMIT      | 2,668.64  |
| 575711 | 16  | 1/27/2009  | Add'l Security Costs AG     | PV       | 42128890 | Murray Guard Inc-PO/REMIT      | 715.20    |
| 575711 | 16  | 1/30/2009  | Add'l Security Costs AG     | PV       | 42131113 | Murray Guard Inc-PO/REMIT      | 2,668.64  |
| 575711 | 16  | 1/30/2009  | Add'l Security Costs AG     | PV       | 42131161 | Murray Guard Inc-PO/REMIT      | 715.20    |
| 575715 | 16  | 11/13/2008 | Software Licenses & Support | CC       | 5360     | KYPIPE                         | 2,397.19  |
| 575715 | 16  | 12/31/2008 | Software Licenses & Support | CC       | 5494     | ADVANCED SOLUTIONS             | 2,294.90  |
| 575715 | 16  | 11/30/2008 | Software Licenses & Support | JE       | 121114   | True Up Prepaid Other 11.08    | 161.47    |
| 575715 | 16  | 12/31/2008 | Software Licenses & Support | JE       | 121203   | True Up Prepaid Other 12.08    | -172.96   |
| 575715 | 16  | 12/31/2008 | Software Licenses & Support | JE       | 121219   | Reverse Prepaid Amortization   | -2,018.12 |
| 575715 | 16  | 11/30/2008 | Software Licenses & Support | JR       | 348      | Amort RIA Insource CIS License | 294.15    |
| 575715 | 16  | 11/30/2008 | Software Licenses & Support | JR       | 30059963 | Oracle Support & License Fees  | 2,018.11  |
| 575715 | 16  | 11/30/2008 | Software Licenses & Support | JR       | 30059964 | Insight Direct-Ghost Licensing | 41.92     |
| 575715 | 16  | 11/30/2008 | Software Licenses & Support | JR       | 30059970 | Amortize global support iconic | 405.58    |
| 575715 | 16  | 1/31/2009  | Software Licenses & Support | JE       | 120106   | True Up PPD Oth & Recls Oce Im | -461.62   |
| 575715 | 16  | 1/31/2009  | Software Licenses & Support | JR       | 348      | Amort RIA Insource CIS License | 294.15    |
| 575715 | 16  | 1/31/2009  | Software Licenses & Support | JR       | 30059963 | Oracle Support & License Fees  | 2,128.57  |
| 575715 | 16  | 1/31/2009  | Software Licenses & Support | JR       | 30059970 | Amortize global support iconic | 405.58    |

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|--------|-----|------------|--------------|----------|----------|--------------------------------|----------|
| 575740 | 14  | 11/1/2008  | Telephone TD | JE       | 410      | Accrue October Phone Charges   | 0.00     |
| 575740 | 14  | 11/18/2008 | Telephone TD | TC       | 30859315 | Cincinnati Bell                | 18.75    |
| 575740 | 14  | 12/16/2008 | Telephone TD | TC       | 30863099 | Cincinnati Bell                | 18.75    |
| 575740 | 14  | 1/15/2009  | Telephone TD | TC       | 30867245 | Cincinnati Bell                | 18.75    |
| 575740 | 15  | 11/1/2008  | Telephone CA | JE       | 410      | Accrue October Phone Charges   | 934.65   |
| 575740 | 15  | 11/4/2008  | Telephone CA | TC       | 30857512 | Windstream                     | 49.17    |
| 575740 | 15  | 11/4/2008  | Telephone CA | TC       | 30857625 | AT&T                           | 1,071.09 |
| 575740 | 15  | 11/13/2008 | Telephone CA | TC       | 30858908 | Windstream                     | 67.40    |
| 575740 | 15  | 11/13/2008 | Telephone CA | TC       | 30858909 | Windstream                     | 49.17    |
| 575740 | 15  | 11/18/2008 | Telephone CA | TC       | 30859401 | AT&T                           | 1,106.09 |
| 575740 | 15  | 11/27/2008 | Telephone CA | TC       | 30860549 | Windstream                     | 267.86   |
| 575740 | 15  | 11/27/2008 | Telephone CA | TC       | 30860550 | Windstream                     | 1,149.67 |
| 575740 | 15  | 11/27/2008 | Telephone CA | TC       | 30860551 | Windstream                     | 107.52   |
| 575740 | 15  | 11/27/2008 | Telephone CA | TC       | 30860552 | Windstream                     | 147.51   |
| 575740 | 15  | 11/27/2008 | Telephone CA | TC       | 30860553 | Windstream                     | 2,360.04 |
| 575740 | 15  | 11/27/2008 | Telephone CA | TC       | 30860554 | AT&T                           | 526.48   |
| 575740 | 15  | 12/2/2008  | Telephone CA | TC       | 30861077 | AT&T                           | 1,071.09 |
| 575740 | 15  | 12/11/2008 | Telephone CA | TC       | 30862459 | Windstream                     | 67.40    |
| 575740 | 15  | 12/11/2008 | Telephone CA | TC       | 30862460 | Windstream                     | 49.17    |
| 575740 | 15  | 12/16/2008 | Telephone CA | TC       | 30863216 | AT&T                           | 1,106.09 |
| 575740 | 15  | 12/23/2008 | Telephone CA | TC       | 30864000 | Windstream                     | 270.74   |
| 575740 | 15  | 12/23/2008 | Telephone CA | TC       | 30864001 | Windstream                     | 1,149.67 |
| 575740 | 15  | 12/23/2008 | Telephone CA | TC       | 30864002 | Windstream                     | 107.58   |
| 575740 | 15  | 12/23/2008 | Telephone CA | TC       | 30864003 | Windstream                     | 147.51   |
| 575740 | 15  | 12/23/2008 | Telephone CA | TC       | 30864004 | Windstream                     | 2,350.98 |
| 575740 | 15  | 12/30/2008 | Telephone CA | TC       | 30864625 | AT&T                           | 445.53   |
| 575740 | 15  | 1/1/2009   | Telephone CA | JE       | 410      | Celence Telephone accrual      | 641.24   |
| 575740 | 15  | 1/6/2009   | Telephone CA | TC       | 30865666 | Windstream                     | 49.67    |
| 575740 | 15  | 1/6/2009   | Telephone CA | TC       | 30865667 | Windstream                     | 49.17    |
| 575740 | 15  | 1/6/2009   | Telephone CA | TC       | 30865777 | AT&T                           | 1,076.37 |
| 575740 | 15  | 1/8/2009   | Telephone CA | TC       | 30866398 | Windstream                     | 67.40    |
| 575740 | 15  | 1/8/2009   | Telephone CA | TC       | 30866399 | Windstream                     | 49.17    |
| 575740 | 15  | 1/13/2009  | Telephone CA | TC       | 30867004 | AT&T                           | 1,106.09 |
| 575740 | 15  | 1/22/2009  | Telephone CA | TC       | 30867958 | Windstream                     | 265.74   |
| 575740 | 15  | 1/22/2009  | Telephone CA | TC       | 30867959 | Windstream                     | 1,137.55 |
| 575740 | 15  | 1/22/2009  | Telephone CA | TC       | 30867960 | Windstream                     | 106.21   |
| 575740 | 15  | 1/22/2009  | Telephone CA | TC       | 30867961 | Windstream                     | 145.64   |
| 575740 | 15  | 1/22/2009  | Telephone CA | TC       | 30867962 | Windstream                     | 2,360.67 |
| 575740 | 15  | 1/27/2009  | Telephone CA | TC       | 30868512 | AT&T                           | 1,057.96 |
| 575740 | 15  | 1/29/2009  | Telephone CA | TC       | 30868765 | AT&T                           | 402.22   |
| 575740 | 16  | 11/1/2008  | Telephone AG | JE       | 410      | Accrue October Phone Charges   | -110.72  |
| 575740 | 16  | 12/31/2008 | Telephone AG | JE       | 411      | Correct Phone Accrual per 2008 | 861.73   |
| 575740 | 16  | 11/11/2008 | Telephone AG | PV       | 42068414 | Rotary Club of Owenton         | 126.00   |
| 575740 | 16  | 11/26/2008 | Telephone AG | PV       | 42081836 | Celence LLC                    | 61.38    |
| 575740 | 16  | 12/31/2008 | Telephone AG | PV       | 42111894 | Windstream                     | 42.34    |
| 575740 | 16  | 11/27/2008 | Telephone AG | ST       | 30860694 | SABRIX NO TAX CHARGED ACR      | 3.68     |
| 575740 | 16  | 11/4/2008  | Telephone AG | TC       | 30857496 | Local Insight YP               | 104.65   |
| 575740 | 16  | 11/4/2008  | Telephone AG | TC       | 30857523 | Idearc Media                   | 137.85   |
| 575740 | 16  | 11/6/2008  | Telephone AG | TC       | 30858122 | AT&T                           | 0.03     |
| 575740 | 16  | 11/6/2008  | Telephone AG | TC       | 30858123 | AT&T                           | -0.19    |
| 575740 | 16  | 11/6/2008  | Telephone AG | TC       | 30858125 | AT&T                           | -0.04    |
| 575740 | 16  | 11/18/2008 | Telephone AG | TC       | 30859409 | AT&T                           | 51.92    |
| 575740 | 16  | 11/20/2008 | Telephone AG | TC       | 30859697 | AT&T                           | 223.35   |
| 575740 | 16  | 11/25/2008 | Telephone AG | TC       | 30860056 | Genesys Conferencing           | 31.54    |
| 575740 | 16  | 11/25/2008 | Telephone AG | TC       | 30860119 | AT&T                           | 223.85   |
| 575740 | 16  | 11/25/2008 | Telephone AG | TC       | 30860120 | AT&T                           | 1,655.90 |
| 575740 | 16  | 11/27/2008 | Telephone AG | TC       | 30860531 | AT&T                           | 0.03     |
| 575740 | 16  | 11/27/2008 | Telephone AG | TC       | 30860532 | AT&T                           | -0.11    |
| 575740 | 16  | 11/27/2008 | Telephone AG | TC       | 30860536 | AT&T                           | 0.03     |
| 575740 | 16  | 11/27/2008 | Telephone AG | TC       | 30860537 | AT&T                           | -0.26    |
| 575740 | 16  | 11/27/2008 | Telephone AG | TC       | 30860538 | AT&T                           | -0.19    |
| 575740 | 16  | 11/27/2008 | Telephone AG | TC       | 30860542 | AT&T                           | -0.04    |
| 575740 | 16  | 11/27/2008 | Telephone AG | TC       | 30860543 | AT&T                           | -0.02    |
| 575740 | 16  | 11/27/2008 | Telephone AG | TC       | 30860554 | AT&T                           | -105.03  |
| 575740 | 16  | 12/2/2008  | Telephone AG | TC       | 30860982 | Idearc Media                   | 137.85   |
| 575740 | 16  | 12/16/2008 | Telephone AG | TC       | 30863240 | AT&T                           | 51.92    |

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|--------|-----|------------|---------------|----------|----------|--------------------------------|----------|
| 575740 | 16  | 12/23/2008 | Telephone AG  | TC       | 30863960 | Genesys Conferencing           | 12.04    |
| 575740 | 16  | 12/23/2008 | Telephone AG  | TC       | 30864046 | AT&T                           | 223.85   |
| 575740 | 16  | 12/23/2008 | Telephone AG  | TC       | 30864047 | AT&T                           | 852.60   |
| 575740 | 16  | 12/24/2008 | Telephone AG  | TC       | 30864248 | AT&T                           | 222.15   |
| 575740 | 16  | 12/30/2008 | Telephone AG  | TC       | 30864606 | AT&T                           | 0.03     |
| 575740 | 16  | 12/30/2008 | Telephone AG  | TC       | 30864607 | AT&T                           | -0.12    |
| 575740 | 16  | 12/30/2008 | Telephone AG  | TC       | 30864611 | AT&T                           | 0.03     |
| 575740 | 16  | 12/30/2008 | Telephone AG  | TC       | 30864612 | AT&T                           | -0.22    |
| 575740 | 16  | 12/30/2008 | Telephone AG  | TC       | 30864613 | AT&T                           | -0.18    |
| 575740 | 16  | 12/30/2008 | Telephone AG  | TC       | 30864617 | AT&T                           | -0.03    |
| 575740 | 16  | 12/30/2008 | Telephone AG  | TC       | 30864618 | AT&T                           | 0.02     |
| 575740 | 16  | 12/30/2008 | Telephone AG  | TC       | 30864625 | AT&T                           | -97.76   |
| 575740 | 16  | 1/1/2009   | Telephone AG  | JE       | 410      | Celence Telephone accrual      | -12.87   |
| 575740 | 16  | 1/1/2009   | Telephone AG  | JE       | 411      | Correct Phone Accrual per 2008 | -861.73  |
| 575740 | 16  | 1/28/2009  | Telephone AG  | PV       | 42129478 | Rotary Club of Owenton         | 126.00   |
| 575740 | 16  | 1/6/2009   | Telephone AG  | TC       | 30865690 | Idearc Media                   | 137.85   |
| 575740 | 16  | 1/8/2009   | Telephone AG  | TC       | 30866355 | Local Insight YP               | 104.42   |
| 575740 | 16  | 1/8/2009   | Telephone AG  | TC       | 30866356 | Local Insight YP               | 104.42   |
| 575740 | 16  | 1/8/2009   | Telephone AG  | TC       | 30866359 | Local Insight YP               | 33.00    |
| 575740 | 16  | 1/8/2009   | Telephone AG  | TC       | 30866360 | Local Insight YP               | 33.00    |
| 575740 | 16  | 1/15/2009  | Telephone AG  | TC       | 30867343 | AT&T                           | 40.37    |
| 575740 | 16  | 1/22/2009  | Telephone AG  | TC       | 30867989 | AT&T                           | 224.46   |
| 575740 | 16  | 1/22/2009  | Telephone AG  | TC       | 30867990 | AT&T                           | 222.97   |
| 575740 | 16  | 1/22/2009  | Telephone AG  | TC       | 30867991 | AT&T                           | 733.16   |
| 575740 | 16  | 1/29/2009  | Telephone AG  | TC       | 30868737 | Genesys Conferencing           | 4.28     |
| 575740 | 16  | 1/29/2009  | Telephone AG  | TC       | 30868745 | AT&T                           | 0.03     |
| 575740 | 16  | 1/29/2009  | Telephone AG  | TC       | 30868746 | AT&T                           | -0.42    |
| 575740 | 16  | 1/29/2009  | Telephone AG  | TC       | 30868750 | AT&T                           | 0.03     |
| 575740 | 16  | 1/29/2009  | Telephone AG  | TC       | 30868751 | AT&T                           | -0.22    |
| 575740 | 16  | 1/29/2009  | Telephone AG  | TC       | 30868752 | AT&T                           | -0.26    |
| 575740 | 16  | 1/29/2009  | Telephone AG  | TC       | 30868756 | AT&T                           | -0.02    |
| 575740 | 16  | 1/29/2009  | Telephone AG  | TC       | 30868757 | AT&T                           | 0.06     |
| 575740 | 16  | 1/29/2009  | Telephone AG  | TC       | 30868765 | AT&T                           | -102.91  |
| 575741 | 13  | 11/13/2008 | Cell Phone WT | CC       | 5360     | AT&T                           | 31.79    |
| 575741 | 13  | 12/4/2008  | Cell Phone WT | CC       | 5423     | VERIZON WRLS M4911-            | 34.16    |
| 575741 | 13  | 12/18/2008 | Cell Phone WT | CC       | 5472     | BEST BUY MHT                   | 137.79   |
| 575741 | 13  | 1/1/2008   | Cell Phone WT | JE       | 410      | Accrue October Phone Charges   | -94.43   |
| 575741 | 13  | 1/1/2008   | Cell Phone WT | TC       | 30858645 | AT&T Mobility                  | 72.85    |
| 575741 | 13  | 1/1/2008   | Cell Phone WT | TC       | 30858975 | NEXTEL                         | 33.33    |
| 575741 | 13  | 1/1/2008   | Cell Phone WT | TC       | 30859214 | Verizon Wireless               | 3.53     |
| 575741 | 13  | 1/25/2008  | Cell Phone WT | TC       | 30860169 | NEXTEL                         | 87.04    |
| 575741 | 13  | 1/25/2008  | Cell Phone WT | TC       | 30860170 | NEXTEL                         | 71.49    |
| 575741 | 13  | 1/27/2008  | Cell Phone WT | TC       | 30860525 | AT&T Mobility                  | 67.02    |
| 575741 | 13  | 12/9/2008  | Cell Phone WT | TC       | 30862114 | AT&T Mobility                  | 72.63    |
| 575741 | 13  | 12/16/2008 | Cell Phone WT | TC       | 30863212 | NEXTEL                         | 102.46   |
| 575741 | 13  | 12/23/2008 | Cell Phone WT | TC       | 30863984 | AT&T Mobility                  | 67.14    |
| 575741 | 13  | 12/30/2008 | Cell Phone WT | TC       | 30864589 | Verizon Wireless               | 217.15   |
| 575741 | 13  | 1/8/2009   | Cell Phone WT | CC       | 5516     | AT&T                           | 31.79    |
| 575741 | 13  | 1/1/2009   | Cell Phone WT | JE       | 410      | Celence Telephone accrual      | -94.42   |
| 575741 | 13  | 1/8/2009   | Cell Phone WT | TC       | 30866397 | AT&T Mobility                  | 72.63    |
| 575741 | 13  | 1/15/2009  | Cell Phone WT | TC       | 30867314 | NEXTEL                         | 127.30   |
| 575741 | 13  | 1/29/2009  | Cell Phone WT | TC       | 30868744 | AT&T Mobility                  | 68.27    |
| 575741 | 14  | 1/1/2008   | Cell Phone TD | JE       | 410      | Accrue October Phone Charges   | -30.94   |
| 575741 | 14  | 1/1/2008   | Cell Phone TD | TC       | 30858986 | AT&T Wireless                  | 23.80    |
| 575741 | 14  | 1/1/2008   | Cell Phone TD | TC       | 30859214 | Verizon Wireless               | -5.97    |
| 575741 | 14  | 1/1/2008   | Cell Phone TD | TC       | 30859217 | Verizon Wireless               | -0.05    |
| 575741 | 14  | 1/20/2008  | Cell Phone TD | TC       | 30859732 | Verizon Wireless               | 712.91   |
| 575741 | 14  | 1/20/2008  | Cell Phone TD | TC       | 30859733 | Verizon Wireless               | 712.91   |
| 575741 | 14  | 1/20/2008  | Cell Phone TD | TC       | 30859734 | Verizon Wireless               | 1,214.57 |
| 575741 | 14  | 1/20/2008  | Cell Phone TD | TC       | 30859735 | Verizon Wireless               | 712.91   |
| 575741 | 14  | 1/20/2008  | Cell Phone TD | TC       | 30859736 | Verizon Wireless               | 712.91   |
| 575741 | 14  | 1/20/2008  | Cell Phone TD | TC       | 30859772 | Verizon Wireless               | 874.98   |
| 575741 | 14  | 1/20/2008  | Cell Phone TD | TC       | 30859773 | Verizon Wireless               | 875.02   |
| 575741 | 14  | 1/20/2008  | Cell Phone TD | TC       | 30859774 | Verizon Wireless               | 875.02   |
| 575741 | 14  | 1/20/2008  | Cell Phone TD | TC       | 30859775 | Verizon Wireless               | 1,545.48 |
| 575741 | 14  | 1/20/2008  | Cell Phone TD | TC       | 30859776 | Verizon Wireless               | 874.98   |

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|--------|-----|------------|------------------|----------|----------|--------------------------------|------------|
| 575741 | 14  | 11/20/2008 | Cell Phone TD    | TC       | 30859777 | Verizon Wireless               | 874.98     |
| 575741 | 14  | 12/4/2008  | Cell Phone TD    | TC       | 30861622 | Verizon Wireless               | 484.04     |
| 575741 | 14  | 12/9/2008  | Cell Phone TD    | TC       | 30862236 | AT&T Wireless                  | 23.80      |
| 575741 | 14  | 12/23/2008 | Cell Phone TD    | TC       | 30864114 | Verizon Wireless               | 874.98     |
| 575741 | 14  | 1/1/2009   | Cell Phone TD    | JE       | 410      | Celence Telephone accrual      | -288.37    |
| 575741 | 14  | 1/31/2009  | Cell Phone TD    | JE       | 30869827 | Verizon dupl pymt receivable   | -740.03    |
| 575741 | 14  | 1/6/2009   | Cell Phone TD    | TC       | 30865755 | Verizon Wireless               | 475.01     |
| 575741 | 14  | 1/8/2009   | Cell Phone TD    | TC       | 30866549 | AT&T Wireless                  | 23.80      |
| 575741 | 14  | 1/8/2009   | Cell Phone TD    | TC       | 30866560 | Verizon Wireless               | 874.98     |
| 575741 | 16  | 11/20/2008 | Cell Phone AG    | CC       | 5379     | VERIZON WRLS M4911-            | 16.63      |
| 575741 | 16  | 12/18/2008 | Cell Phone AG    | CC       | 5472     | VERIZON WRLS M4911-            | 55.64      |
| 575741 | 16  | 12/31/2008 | Cell Phone AG    | CC       | 5494     | RADIOSHACK COR                 | 31.79      |
| 575741 | 16  | 11/1/2008  | Cell Phone AG    | JE       | 410      | Accrue October Phone Charges   | -2,282.70  |
| 575741 | 16  | 12/31/2008 | Cell Phone AG    | JE       | 411      | Correct Phone Accrual per 2008 | 17,618.64  |
| 575741 | 16  | 12/31/2008 | Cell Phone AG    | JE       | 121202   | Rcls P-Card Transaction Errors | 35.99      |
| 575741 | 16  | 11/13/2008 | Cell Phone AG    | TC       | 30858975 | NEXTEL                         | 131.51     |
| 575741 | 16  | 11/18/2008 | Cell Phone AG    | TC       | 30859214 | Verizon Wireless               | 3,923.88   |
| 575741 | 16  | 11/18/2008 | Cell Phone AG    | TC       | 30859217 | Verizon Wireless               | 4,104.88   |
| 575741 | 16  | 11/20/2008 | Cell Phone AG    | TC       | 30859628 | Verizon Wireless               | 3,914.21   |
| 575741 | 16  | 11/25/2008 | Cell Phone AG    | TC       | 30860169 | NEXTEL                         | 106.18     |
| 575741 | 16  | 11/25/2008 | Cell Phone AG    | TC       | 30860170 | NEXTEL                         | 226.29     |
| 575741 | 16  | 11/27/2008 | Cell Phone AG    | TC       | 30860510 | Verizon Wireless               | 3,926.11   |
| 575741 | 16  | 11/27/2008 | Cell Phone AG    | TC       | 30860525 | AT&T Mobility                  | 269.95     |
| 575741 | 16  | 12/16/2008 | Cell Phone AG    | TC       | 30863212 | NEXTEL                         | 53.11      |
| 575741 | 16  | 12/23/2008 | Cell Phone AG    | TC       | 30863984 | AT&T Mobility                  | 168.88     |
| 575741 | 16  | 12/30/2008 | Cell Phone AG    | TC       | 30864589 | Verizon Wireless               | 3,876.62   |
| 575741 | 16  | 1/22/2009  | Cell Phone AG    | CC       | 5559     | VERIZON WRLS M4911-            | 39.73      |
| 575741 | 16  | 1/1/2009   | Cell Phone AG    | JE       | 410      | Celence Telephone accrual      | 276.68     |
| 575741 | 16  | 1/1/2009   | Cell Phone AG    | JE       | 411      | Correct Phone Accrual per 2008 | -17,618.64 |
| 575741 | 16  | 1/31/2009  | Cell Phone AG    | JE       | 30869827 | Verizon dupl pymt receivable   | -518.42    |
| 575741 | 16  | 1/15/2009  | Cell Phone AG    | TC       | 30867314 | NEXTEL                         | 53.27      |
| 575741 | 16  | 1/29/2009  | Cell Phone AG    | TC       | 30868737 | Genesys Conferencing           | 5.61       |
| 575741 | 16  | 1/29/2009  | Cell Phone AG    | TC       | 30868738 | Verizon Wireless               | 3,633.60   |
| 575741 | 16  | 1/29/2009  | Cell Phone AG    | TC       | 30868744 | AT&T Mobility                  | 114.38     |
| 575780 | 11  | 11/5/2008  | Trash Removal SS | PV       | 42063722 | Allied Waste Services #993     | 183.86     |
| 575780 | 11  | 11/7/2008  | Trash Removal SS | PV       | 42065360 | Allied Waste Services #993     | 81.45      |
| 575780 | 11  | 11/26/2008 | Trash Removal SS | PV       | 42082285 | Allied Waste Services #993     | 95.31      |
| 575780 | 11  | 12/15/2008 | Trash Removal SS | PV       | 42094909 | Allied Waste Services #993     | 339.85     |
| 575780 | 11  | 12/24/2008 | Trash Removal SS | PV       | 42104933 | Allied Waste Services #993     | 80.59      |
| 575780 | 11  | 12/24/2008 | Trash Removal SS | PV       | 42104981 | Allied Waste Services #993     | 407.67     |
| 575780 | 11  | 12/30/2008 | Trash Removal SS | PV       | 42109468 | Allied Waste Services #993     | 419.08     |
| 575780 | 11  | 12/30/2008 | Trash Removal SS | PV       | 42109589 | Allied Waste Services #993     | 481.33     |
| 575780 | 14  | 11/7/2008  | Trash Removal TD | PV       | 42065360 | Allied Waste Services #993     | 81.45      |
| 575780 | 14  | 11/11/2008 | Trash Removal TD | PV       | 42068471 | Rumpke of Ind LLC-REMIT-ALL AC | 78.70      |
| 575780 | 14  | 12/12/2008 | Trash Removal TD | PV       | 42092337 | Rumpke of Ind LLC-REMIT-ALL AC | 76.50      |
| 575780 | 14  | 12/24/2008 | Trash Removal TD | PV       | 42104933 | Allied Waste Services #993     | 80.59      |
| 575780 | 14  | 12/24/2008 | Trash Removal TD | PV       | 42104981 | Allied Waste Services #993     | 407.67     |
| 575780 | 14  | 12/30/2008 | Trash Removal TD | PV       | 42109589 | Allied Waste Services #993     | 481.34     |
| 575780 | 14  | 1/28/2009  | Trash Removal TD | PV       | 42129499 | Rumpke of Ind LLC-REMIT-ALL AC | 78.42      |
| 575780 | 16  | 12/11/2008 | Trash Removal AG | PV       | 42092190 | Allied Waste Services #993     | 175.12     |
| 575780 | 16  | 12/12/2008 | Trash Removal AG | PV       | 42092343 | Lexington Fayette Urban County | 145.81     |
| 575790 | 16  | 1/9/2009   | Trustee Fees AG  | PV       | 42116755 | Wells Fargo - ACH              | 156.67     |
| 575820 | 13  | 11/13/2008 | Uniforms WT      | CC       | 5360     | UFIRST LAUNDRY SVCS            | 65.97      |
| 575820 | 13  | 11/20/2008 | Uniforms WT      | CC       | 5379     | UFIRST LAUNDRY SVCS            | 44.97      |
| 575820 | 13  | 12/4/2008  | Uniforms WT      | CC       | 5423     | UFIRST LAUNDRY SVCS            | 44.97      |
| 575820 | 13  | 12/11/2008 | Uniforms WT      | CC       | 5446     | UFIRST LAUNDRY SVCS            | 83.58      |
| 575820 | 13  | 12/18/2008 | Uniforms WT      | CC       | 5472     | UFIRST CATALOG SALES           | -31.78     |
| 575820 | 13  | 12/31/2008 | Uniforms WT      | CC       | 5494     | UFIRST LAUNDRY SVCS            | 78.89      |
| 575820 | 13  | 11/26/2008 | Uniforms WT      | JE       | 130      | KY unmapped pcard accrual 1108 | 53.65      |
| 575820 | 13  | 1/8/2009   | Uniforms WT      | CC       | 5516     | UFIRST LAUNDRY SVCS            | 69.89      |
| 575820 | 13  | 1/15/2009  | Uniforms WT      | CC       | 5537     | UFIRST LAUNDRY SVCS            | 72.85      |
| 575820 | 13  | 1/22/2009  | Uniforms WT      | CC       | 5559     | UFIRST LAUNDRY SVCS            | 77.61      |
| 575820 | 13  | 1/30/2009  | Uniforms WT      | CC       | 5580     | UFIRST LAUNDRY SVCS            | 72.14      |
| 575820 | 14  | 11/6/2008  | Uniforms TD      | CC       | 5336     | NATIONAL WORKWEAR INC          | 167.46     |
| 575820 | 14  | 11/20/2008 | Uniforms TD      | CC       | 5379     | UFIRST LAUNDRY SVCS            | 301.50     |
| 575820 | 14  | 12/4/2008  | Uniforms TD      | CC       | 5423     | UFIRST LAUNDRY SVCS            | 53.89      |

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| OBJECT | SUB | GL DATE    | DESCRIPTION            | DOC TYPE | DOC#     | EXPLANATION                     | AMOUNT     |
|--------|-----|------------|------------------------|----------|----------|---------------------------------|------------|
| 575820 | 14  | 12/18/2008 | Uniforms TD            | CC       | 5472     | UFIRST LAUNDRY SVCS             | 238.32     |
| 575820 | 14  | 12/31/2008 | Uniforms TD            | CC       | 5494     | UFIRST LAUNDRY SVCS             | 283.83     |
| 575820 | 14  | 11/1/2008  | Uniforms TD            | JE       | 130      | KY unmapped pcard accru 1008    | -605.15    |
| 575820 | 14  | 1/8/2009   | Uniforms TD            | CC       | 5516     | UFIRST LAUNDRY SVCS             | 252.30     |
| 575820 | 14  | 1/15/2009  | Uniforms TD            | CC       | 5537     | UFIRST LAUNDRY SVCS             | 386.63     |
| 575820 | 14  | 1/22/2009  | Uniforms TD            | CC       | 5559     | UFIRST LAUNDRY SVCS             | 61.31      |
| 575820 | 14  | 1/30/2009  | Uniforms TD            | CC       | 5580     | NATIONAL WORKWEAR INC           | 172.76     |
| 575820 | 14  | 1/1/2009   | Uniforms TD            | JE       | 130      | KY UNMAP PCARD ACCRUAL 1208     | -638.93    |
| 575820 | 15  | 1/8/2009   | Uniforms CA            | CC       | 5516     | UFIRST LAUNDRY SVCS             | 61.31      |
| 575830 | 11  | 11/1/2008  | Wtr & Waste Wtr Exp SS | JE       | 160      | KY Workbasket Accrual 10 08     | -1,642.79  |
| 575830 | 11  | 11/30/2008 | Wtr & Waste Wtr Exp SS | JE       | 121005   | Accrue for Good/ Services Recd  | 3,970.00   |
| 575830 | 11  | 11/1/2008  | Wtr & Waste Wtr Exp SS | JE       | 121013   | Rec'd KY PTP 5 Accrual 10 08    | -1,642.79  |
| 575830 | 11  | 12/31/2008 | Wtr & Waste Wtr Exp SS | JE       | 121208   | Acc for Good/Serv Rec not invo  | 1,000.00   |
| 575830 | 11  | 12/9/2008  | Wtr & Waste Wtr Exp SS | PV       | 42090646 | Kentucky American Water         | 1,642.79   |
| 575830 | 11  | 12/9/2008  | Wtr & Waste Wtr Exp SS | PV       | 42090647 | Kentucky American Water         | 1,127.63   |
| 575830 | 11  | 12/30/2008 | Wtr & Waste Wtr Exp SS | PV       | 42109488 | Kentucky American Water         | 978.80     |
| 575830 | 11  | 12/10/2008 | Wtr & Waste Wtr Exp SS | ST       | 30862326 | SABRIX NO TAX CHARGED ACR       | 98.57      |
| 575830 | 11  | 12/31/2008 | Wtr & Waste Wtr Exp SS | ST       | 30864910 | SABRIX NO TAX CHARGED ACR       | 58.73      |
| 575830 | 11  | 1/31/2009  | Wtr & Waste Wtr Exp SS | JE       | 120104   | PTP 5 Accrual 01.09             | 1,272.64   |
| 575830 | 11  | 1/1/2009   | Wtr & Waste Wtr Exp SS | JE       | 121208   | Acc for Good/Serv Rec not invo  | -1,000.00  |
| 575830 | 11  | 1/22/2009  | Wtr & Waste Wtr Exp SS | PS       | 42126010 | Kentucky American Water         | 411.58     |
| 575830 | 11  | 1/16/2009  | Wtr & Waste Wtr Exp SS | ST       | 30867520 | Reverse Sabrix Accruals         | -58.73     |
| 575830 | 11  | 1/23/2009  | Wtr & Waste Wtr Exp SS | ST       | 30868231 | SABRIX NO TAX CHARGED ACR       | 24.69      |
| 575830 | 16  | 11/30/2008 | Wtr & Waste Wtr Exp AG | JE       | 1203     | 11/08 Rent phone & indirect     | -4.00      |
| 575830 | 16  | 12/18/2008 | Wtr & Waste Wtr Exp AG | PV       | 42100583 | Kentucky American Water         | 9.54       |
| 575830 | 16  | 12/18/2008 | Wtr & Waste Wtr Exp AG | PV       | 42100584 | Kentucky American Water         | 43.88      |
| 575830 | 16  | 1/31/2009  | Wtr & Waste Wtr Exp AG | JE       | 1203     | 1/09 Rent phone & indirect      | -4.00      |
| 575830 | 16  | 1/7/2009   | Wtr & Waste Wtr Exp AG | PV       | 42116106 | Kentucky American Water         | 70.68      |
| 575830 | 16  | 1/7/2009   | Wtr & Waste Wtr Exp AG | PV       | 42116107 | Kentucky American Water         | 49.61      |
| 575830 | 16  | 1/22/2009  | Wtr & Waste Wtr Exp AG | PV       | 42125532 | Kentucky American Water         | 3.82       |
| 575998 | 16  | 11/6/2008  | PCard Undistributed    | CC       | 5336     | WENDY'S #13 Q                   | 7.40       |
| 575998 | 16  | 11/13/2008 | PCard Undistributed    | CC       | 5360     | KENTUCKY MOTOR SERVICE W        | 60.57      |
| 575998 | 16  | 11/20/2008 | PCard Undistributed    | CC       | 5379     | SSC OWENTON COOP                | 4.18       |
| 575998 | 16  | 12/4/2008  | PCard Undistributed    | CC       | 5423     | NAPA AUTO PARTS                 | 245.49     |
| 575998 | 16  | 12/11/2008 | PCard Undistributed    | CC       | 5446     | TRACER ELECTRONICS              | 351.00     |
| 575998 | 16  | 12/18/2008 | PCard Undistributed    | CC       | 5472     | WIRELESS FULFILLMENT SERV       | 35.99      |
| 575998 | 16  | 12/31/2008 | PCard Undistributed    | CC       | 5494     | SSC OWENTON COOP                | 83.74      |
| 575998 | 16  | 11/1/2008  | PCard Undistributed    | JE       | 130      | KY unmapped pcard accru 1008    | -93.28     |
| 575998 | 16  | 11/30/2008 | PCard Undistributed    | JE       | 121104   | Recls P-Card Trans Error        | -7.40      |
| 575998 | 16  | 12/31/2008 | PCard Undistributed    | JE       | 121202   | Recls P-Card Transaction Errors | -245.49    |
| 575998 | 16  | 1/8/2009   | PCard Undistributed    | CC       | 5516     | LITER'S INC                     | 385.72     |
| 575998 | 16  | 1/22/2009  | PCard Undistributed    | CC       | 5559     | NEW HORIZONS DIVING CENTE       | 6.00       |
| 575998 | 16  | 1/30/2009  | PCard Undistributed    | CC       | 5580     | SMITH BLAIR INC.                | 1,310.40   |
| 575998 | 16  | 1/1/2009   | PCard Undistributed    | JE       | 130      | KY UNMAP PCARD ACCRUAL 1208     | -675.00    |
| 575998 | 16  | 1/31/2009  | PCard Undistributed    | JE       | 120103   | Recls P-Card Trans Errors 1 09  | -385.72    |
| 620000 | 21  | 11/20/2008 | Mat and Sup Maint SS   | CC       | 5379     | LOWES                           | 34.34      |
| 620000 | 21  | 12/4/2008  | Mat and Sup Maint SS   | CC       | 5423     | WW GRAINGER                     | 55.10      |
| 620000 | 21  | 12/11/2008 | Mat and Sup Maint SS   | CC       | 5446     | CONNECTION TECHNOLOGY           | 51.55      |
| 620000 | 21  | 12/18/2008 | Mat and Sup Maint SS   | CC       | 5472     | LOWES                           | 79.95      |
| 620000 | 21  | 12/31/2008 | Mat and Sup Maint SS   | CC       | 5494     | I B MOORE                       | 40.28      |
| 620000 | 21  | 11/1/2008  | Mat and Sup Maint SS   | JE       | 130      | KY unmapped pcard accru 1008    | -121.15    |
| 620000 | 21  | 11/1/2008  | Mat and Sup Maint SS   | JE       | 121013   | Rec'd KY PTP 5 Accrual 10 08    | -30,652.55 |
| 620000 | 21  | 12/31/2008 | Mat and Sup Maint SS   | JE       | 121208   | Acc for Good/Serv Rec not invo  | 1,853.00   |
| 620000 | 21  | 11/10/2008 | Mat and Sup Maint SS   | OV       | 10249613 | Chemineer Inc                   | 12.00      |
| 620000 | 21  | 11/10/2008 | Mat and Sup Maint SS   | OV       | 10249627 | Chemineer Inc                   | 14.00      |
| 620000 | 21  | 11/14/2008 | Mat and Sup Maint SS   | PV       | 42071258 | Duncan Machinery Movers Inc-RE  | 30,652.55  |
| 620000 | 21  | 11/14/2008 | Mat and Sup Maint SS   | PV       | 42071290 | Chemineer Inc                   | 47.43      |
| 620000 | 21  | 11/26/2008 | Mat and Sup Maint SS   | PV       | 42081873 | Kentucky Service Co Inc         | 793.80     |
| 620000 | 21  | 11/26/2008 | Mat and Sup Maint SS   | PV       | 42081881 | Kentucky Service Co Inc         | 2,245.50   |
| 620000 | 21  | 11/26/2008 | Mat and Sup Maint SS   | PV       | 42081897 | Duncan Machinery Movers Inc-RE  | 4,950.00   |
| 620000 | 21  | 12/12/2008 | Mat and Sup Maint SS   | PV       | 42092335 | Leak Eliminators - Remit        | 1,380.00   |
| 620000 | 21  | 12/26/2008 | Mat and Sup Maint SS   | PV       | 42105701 | Big Auger Machine & Tool Co-PO  | 1,950.00   |
| 620000 | 21  | 11/27/2008 | Mat and Sup Maint SS   | ST       | 30860685 | SABRIX VENDOR TAX COMPARE       | 91.80      |
| 620000 | 21  | 1/8/2009   | Mat and Sup Maint SS   | CC       | 5516     | WW GRAINGER                     | 304.55     |
| 620000 | 21  | 1/22/2009  | Mat and Sup Maint SS   | CC       | 5559     | WW GRAINGER                     | 83.24      |
| 620000 | 21  | 1/30/2009  | Mat and Sup Maint SS   | CC       | 5580     | WW GRAINGER                     | -75.56     |

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|--------|-----|------------|----------------------|----------|----------|--------------------------------|-----------|
| 620000 | 21  | 1/16/2009  | Mat and Sup Maint SS | II       | 513374   | Inventory Issue-Stk E & D      | 17.81     |
| 620000 | 21  | 1/12/2009  | Mat and Sup Maint SS | IR       | 512530   | Inventory Return               | -113.07   |
| 620000 | 21  | 1/30/2009  | Mat and Sup Maint SS | JE       | 130      | KY UNMAPPED PCARD ACCRUAL      | 630.40    |
| 620000 | 21  | 1/1/2009   | Mat and Sup Maint SS | JE       | 121208   | Acc for Good/Serv Rec not invo | -1,853.00 |
| 620000 | 21  | 1/14/2009  | Mat and Sup Maint SS | PV       | 42120006 | Reynolds Inc - REMIT           | 1,853.00  |
| 620000 | 23  | 11/13/2008 | Mat and Sup Maint WT | CC       | 5360     | SIEMENS WATER TECHNOLOGY       | 785.91    |
| 620000 | 23  | 11/20/2008 | Mat and Sup Maint WT | CC       | 5379     | THE CI THORNBURG CO. I         | 397.50    |
| 620000 | 23  | 12/4/2008  | Mat and Sup Maint WT | CC       | 5423     | THE HOME DEPOT                 | 27.23     |
| 620000 | 23  | 12/1/2008  | Mat and Sup Maint WT | CC       | 5446     | LOWES                          | 22.04     |
| 620000 | 23  | 12/18/2008 | Mat and Sup Maint WT | CC       | 5472     | WW GRAINGER                    | 22.01     |
| 620000 | 23  | 12/31/2008 | Mat and Sup Maint WT | CC       | 5494     | SUNBELT RENTALS                | 635.61    |
| 620000 | 23  | 11/1/2008  | Mat and Sup Maint WT | JE       | 130      | KY unmapped pcard accru 1008   | -397.50   |
| 620000 | 23  | 12/31/2008 | Mat and Sup Maint WT | JE       | 121208   | Acc for Good/Serv Rec not invo | 1,567.38  |
| 620000 | 23  | 12/12/2008 | Mat and Sup Maint WT | JE       | 30862704 | BP Move \$'s O&M to Capital    | -677.17   |
| 620000 | 23  | 11/1/2008  | Mat and Sup Maint WT | PV       | 42068386 | Airgas Mid America-REMIT       | 48.28     |
| 620000 | 23  | 11/11/2008 | Mat and Sup Maint WT | PV       | 42068480 | Alco Engineering Div - REMIT   | 3,410.00  |
| 620000 | 23  | 12/4/2008  | Mat and Sup Maint WT | PV       | 42085832 | Nixon Power Co Services - REMI | 490.00    |
| 620000 | 23  | 12/4/2008  | Mat and Sup Maint WT | PV       | 42085835 | Nixon Power Co Services - REMI | 490.00    |
| 620000 | 23  | 12/4/2008  | Mat and Sup Maint WT | PV       | 42085847 | Nixon Power Co Services - REMI | 490.00    |
| 620000 | 23  | 12/4/2008  | Mat and Sup Maint WT | PV       | 42085851 | Nixon Power Co Services - REMI | 650.00    |
| 620000 | 23  | 12/4/2008  | Mat and Sup Maint WT | PV       | 42085856 | Nixon Power Co Services - REMI | 490.00    |
| 620000 | 23  | 12/4/2008  | Mat and Sup Maint WT | PV       | 42085905 | Nixon Power Co Services - REMI | 525.00    |
| 620000 | 23  | 12/4/2008  | Mat and Sup Maint WT | PV       | 42085908 | Nixon Power Co Services - REMI | 625.00    |
| 620000 | 23  | 12/4/2008  | Mat and Sup Maint WT | PV       | 42085919 | Nixon Power Co Services - REMI | 740.00    |
| 620000 | 23  | 12/9/2008  | Mat and Sup Maint WT | PV       | 42090652 | Nixon Power Co Services - REMI | 490.00    |
| 620000 | 23  | 12/9/2008  | Mat and Sup Maint WT | PV       | 42090654 | Airgas Mid America-REMIT       | 46.73     |
| 620000 | 23  | 12/26/2008 | Mat and Sup Maint WT | PV       | 42105697 | Siemens Water Technologies Cor | 474.02    |
| 620000 | 23  | 12/26/2008 | Mat and Sup Maint WT | PV       | 42105700 | Merrick Industries             | 3,033.00  |
| 620000 | 23  | 11/12/2008 | Mat and Sup Maint WT | ST       | 30858777 | SABRIX NO TAX CHARGED ACR      | 204.60    |
| 620000 | 23  | 12/5/2008  | Mat and Sup Maint WT | ST       | 30861776 | SABRIX NO TAX CHARGED ACR      | 29.40     |
| 620000 | 23  | 12/10/2008 | Mat and Sup Maint WT | ST       | 30862326 | SABRIX NO TAX CHARGED ACR      | 29.40     |
| 620000 | 23  | 1/8/2009   | Mat and Sup Maint WT | CC       | 5516     | I B MOORE                      | 24.68     |
| 620000 | 23  | 1/15/2009  | Mat and Sup Maint WT | CC       | 5537     | CONTRACTOR SOLUTIONS           | 16.94     |
| 620000 | 23  | 1/22/2009  | Mat and Sup Maint WT | CC       | 5559     | FLEETPRIDE 378 LEXINGTON       | 49.50     |
| 620000 | 23  | 1/30/2009  | Mat and Sup Maint WT | CC       | 5580     | LOWES                          | 69.71     |
| 620000 | 23  | 1/1/2009   | Mat and Sup Maint WT | JE       | 130      | KY UNMAP PCARD ACCRUAL 1208    | -242.86   |
| 620000 | 23  | 1/31/2009  | Mat and Sup Maint WT | JE       | 160      | Accrue for Inv Rec but not app | 1,219.68  |
| 620000 | 23  | 1/1/2009   | Mat and Sup Maint WT | JE       | 121208   | Acc for Good/Serv Rec not invo | -1,567.38 |
| 620000 | 23  | 1/14/2009  | Mat and Sup Maint WT | PV       | 42120008 | Airgas Mid America-REMIT       | 48.28     |
| 620000 | 23  | 1/14/2009  | Mat and Sup Maint WT | PV       | 42120009 | Siemens Water Technologies Cor | 1,610.42  |
| 620000 | 24  | 11/20/2008 | Mat and Sup Maint TD | CC       | 5379     | MEADOW VIEW SHOPWIS            | 11.61     |
| 620000 | 24  | 12/4/2008  | Mat and Sup Maint TD | CC       | 5423     | KONA PRODUCTS                  | 208.00    |
| 620000 | 24  | 12/11/2008 | Mat and Sup Maint TD | CC       | 5446     | KONA PRODUCTS                  | 216.00    |
| 620000 | 24  | 11/11/2008 | Mat and Sup Maint TD | II       | 502091   | 540 Hwy 325                    | 14.22     |
| 620000 | 24  | 11/11/2008 | Mat and Sup Maint TD | II       | 502092   | Cherry Alley and Lake Rd.      | 14.22     |
| 620000 | 24  | 11/11/2008 | Mat and Sup Maint TD | II       | 502095   | Lot 30 Taylor St               | 31.61     |
| 620000 | 24  | 11/11/2008 | Mat and Sup Maint TD | II       | 502100   | 2500 Hwy 845                   | 14.22     |
| 620000 | 24  | 11/20/2008 | Mat and Sup Maint TD | II       | 503713   | Lot 12 R Ridge & cindy Hogg    | 73.32     |
| 620000 | 24  | 11/20/2008 | Mat and Sup Maint TD | II       | 503715   | Smith Lane leak                | 7.21      |
| 620000 | 24  | 11/20/2008 | Mat and Sup Maint TD | II       | 503717   | 480 Hwy 227 N. Lois Henry      | 36.66     |
| 620000 | 24  | 11/20/2008 | Mat and Sup Maint TD | II       | 503720   | 1480 P Grove 420Hwy 227 N      | 63.23     |
| 620000 | 24  | 11/26/2008 | Mat and Sup Maint TD | II       | 505866   | Inventory Issue-Stk E & D      | -381.43   |
| 620000 | 24  | 11/26/2008 | Mat and Sup Maint TD | II       | 505895   | Inventory Issue-Stk E & D      | 1,004.55  |
| 620000 | 24  | 12/15/2008 | Mat and Sup Maint TD | II       | 508054   | 207 East Blanton Lot 45 E Lak  | 14.22     |
| 620000 | 24  | 12/15/2008 | Mat and Sup Maint TD | II       | 508064   | 116 N. Madison Joy Arnold      | 14.42     |
| 620000 | 24  | 12/15/2008 | Mat and Sup Maint TD | II       | 508065   | 123 Main St Glencoe            | 36.66     |
| 620000 | 24  | 12/15/2008 | Mat and Sup Maint TD | II       | 508066   | Marvin Keith farm Old New L Rd | 7.11      |
| 620000 | 24  | 12/15/2008 | Mat and Sup Maint TD | II       | 508069   | 70 Grey Stone Lane             | 14.22     |
| 620000 | 24  | 12/15/2008 | Mat and Sup Maint TD | II       | 508117   | 123206 620000.24               | 28.84     |
| 620000 | 24  | 12/15/2008 | Mat and Sup Maint TD | II       | 508119   | B & J Apartments               | 154.63    |
| 620000 | 24  | 12/15/2008 | Mat and Sup Maint TD | II       | 508122   | W. Seminary Street             | 77.31     |
| 620000 | 24  | 12/31/2008 | Mat and Sup Maint TD | II       | 511537   | Inventory Issue-Stk E & D      | 657.41    |
| 620000 | 24  | 1/14/2009  | Mat and Sup Maint TD | IR       | 500752   | Inventory Return               | -24.57    |
| 620000 | 24  | 11/14/2008 | Mat and Sup Maint TD | IR       | 502698   | Inventory Return               | -53.00    |
| 620000 | 24  | 11/14/2008 | Mat and Sup Maint TD | IR       | 502700   | Inventory Return               | -97.80    |
| 620000 | 24  | 11/14/2008 | Mat and Sup Maint TD | IR       | 502701   | Inventory Return               | -132.29   |

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| OBJECT | SUB | GL DATE    | DESCRIPTION          | DOC TYPE | DOC#     | EXPLANATION                    | AMOUNT   |
|--------|-----|------------|----------------------|----------|----------|--------------------------------|----------|
| 620000 | 24  | 11/14/2008 | Mat and Sup Maint TD | IR       | 502702   | Inventory Return               | -2.33    |
| 620000 | 24  | 11/14/2008 | Mat and Sup Maint TD | IR       | 502703   | Inventory Return               | -19.51   |
| 620000 | 24  | 11/14/2008 | Mat and Sup Maint TD | IR       | 502704   | Inventory Return               | -16.94   |
| 620000 | 24  | 11/14/2008 | Mat and Sup Maint TD | IR       | 502735   | Inventory Return               | -16.07   |
| 620000 | 24  | 11/14/2008 | Mat and Sup Maint TD | IR       | 502736   | Inventory Return               | -35.09   |
| 620000 | 24  | 11/14/2008 | Mat and Sup Maint TD | IR       | 502737   | Inventory Return               | -20.76   |
| 620000 | 24  | 11/25/2008 | Mat and Sup Maint TD | IR       | 504849   | Inventory Return               | -70.22   |
| 620000 | 24  | 11/25/2008 | Mat and Sup Maint TD | IR       | 504851   | Inventory Return               | -615.89  |
| 620000 | 24  | 11/25/2008 | Mat and Sup Maint TD | IR       | 504854   | Inventory Return               | -17.56   |
| 620000 | 24  | 11/25/2008 | Mat and Sup Maint TD | IR       | 504856   | Inventory Return               | -135.94  |
| 620000 | 24  | 11/26/2008 | Mat and Sup Maint TD | IR       | 505858   | Inventory Return               | -7.24    |
| 620000 | 24  | 12/11/2008 | Mat and Sup Maint TD | IR       | 507531   | Inventory Return               | -141.36  |
| 620000 | 24  | 12/11/2008 | Mat and Sup Maint TD | IR       | 507533   | Inventory Return               | -26.33   |
| 620000 | 24  | 12/17/2008 | Mat and Sup Maint TD | IR       | 508742   | Inventory Return               | 616.28   |
| 620000 | 24  | 12/17/2008 | Mat and Sup Maint TD | IR       | 508745   | Inventory Return               | 27.24    |
| 620000 | 24  | 12/19/2008 | Mat and Sup Maint TD | IR       | 509286   | Inventory Return               | -61.44   |
| 620000 | 24  | 12/19/2008 | Mat and Sup Maint TD | IR       | 509287   | Inventory Return               | -616.83  |
| 620000 | 24  | 12/29/2008 | Mat and Sup Maint TD | IR       | 510195   | Inventory Return               | -616.85  |
| 620000 | 24  | 12/29/2008 | Mat and Sup Maint TD | IR       | 510196   | Inventory Return               | -16.94   |
| 620000 | 24  | 12/29/2008 | Mat and Sup Maint TD | IR       | 510197   | Inventory Return               | -7.24    |
| 620000 | 24  | 12/29/2008 | Mat and Sup Maint TD | IR       | 510198   | Inventory Return               | -33.26   |
| 620000 | 24  | 12/29/2008 | Mat and Sup Maint TD | IR       | 510200   | Inventory Return               | -616.85  |
| 620000 | 24  | 12/29/2008 | Mat and Sup Maint TD | IR       | 510202   | Inventory Return               | -616.85  |
| 620000 | 24  | 12/29/2008 | Mat and Sup Maint TD | IR       | 510203   | Inventory Return               | -33.26   |
| 620000 | 24  | 12/29/2008 | Mat and Sup Maint TD | IR       | 510204   | Inventory Return               | -616.85  |
| 620000 | 24  | 12/29/2008 | Mat and Sup Maint TD | IR       | 510204   | Inventory Return               | -616.85  |
| 620000 | 24  | 12/29/2008 | Mat and Sup Maint TD | IR       | 510202   | Inventory Return               | -616.85  |
| 620000 | 24  | 12/29/2008 | Mat and Sup Maint TD | IR       | 510203   | Inventory Return               | -33.26   |
| 620000 | 24  | 12/29/2008 | Mat and Sup Maint TD | IR       | 510204   | Inventory Return               | -616.85  |
| 620000 | 24  | 12/31/2008 | Mat and Sup Maint TD | IR       | 511293   | Inventory Return               | -113.07  |
| 620000 | 24  | 12/31/2008 | Mat and Sup Maint TD | IR       | 511294   | Inventory Return               | -616.85  |
| 620000 | 24  | 12/31/2008 | Mat and Sup Maint TD | IR       | 511298   | Inventory Return               | -81.30   |
| 620000 | 24  | 12/31/2008 | Mat and Sup Maint TD | IR       | 511509   | Inventory Return               | -39.03   |
| 620000 | 24  | 11/26/2008 | Mat and Sup Maint TD | JE       | 130      | KY unmapped pcard accrual 1108 | 332.08   |
| 620000 | 24  | 11/20/2008 | Mat and Sup Maint TD | JE       | 30859807 | BP Trfer charges to valid WO   | 557.76   |
| 620000 | 24  | 12/4/2008  | Mat and Sup Maint TD | OV       | 10251874 | Smith Blair Inc 120001 - REMIT | 206.90   |
| 620000 | 24  | 12/10/2008 | Mat and Sup Maint TD | OV       | 10252436 | Mueller Co - ALL USE PO/REMIT  | 210.50   |
| 620000 | 24  | 12/15/2008 | Mat and Sup Maint TD | OV       | 10252844 | AY McDonald Mfg Co             | 342.80   |
| 620000 | 24  | 12/18/2008 | Mat and Sup Maint TD | OV       | 10253204 | AY McDonald Mfg Co             | 177.30   |
| 620000 | 24  | 12/19/2008 | Mat and Sup Maint TD | OV       | 10253453 | Smith Blair Inc 120001 - REMIT | 67.56    |
| 620000 | 24  | 12/23/2008 | Mat and Sup Maint TD | OV       | 10253617 | Smith Blair Inc 120001 - REMIT | 50.11    |
| 620000 | 24  | 12/31/2008 | Mat and Sup Maint TD | OV       | 10254299 | Powerseal Pipeline Products Co | 1,481.76 |
| 620000 | 24  | 11/19/2008 | Mat and Sup Maint TD | PV       | 42075459 | Ferguson SAC - ALL USE REMIT   | 3,537.38 |
| 620000 | 24  | 12/8/2008  | Mat and Sup Maint TD | PV       | 42088293 | Mago Construction Company LLC  | 1,218.36 |
| 620000 | 24  | 12/8/2008  | Mat and Sup Maint TD | PV       | 42089427 | Smith Blair Inc 120001 - REMIT | -2.70    |
| 620000 | 24  | 12/9/2008  | Mat and Sup Maint TD | PV       | 42090644 | Ferguson SAC - ALL USE REMIT   | 287.32   |
| 620000 | 24  | 12/11/2008 | Mat and Sup Maint TD | PV       | 42092042 | US Pipe & Foundry Co - REMIT   | 399.62   |
| 620000 | 24  | 12/11/2008 | Mat and Sup Maint TD | PV       | 42092110 | Ferguson SAC - ALL USE REMIT   | 478.13   |
| 620000 | 24  | 12/18/2008 | Mat and Sup Maint TD | PV       | 42100141 | Ogden Enterprises              | 1,773.75 |
| 620000 | 24  | 12/24/2008 | Mat and Sup Maint TD | PV       | 42104913 | Lexington Quarry Co            | 1,003.52 |
| 620000 | 24  | 12/26/2008 | Mat and Sup Maint TD | PV       | 42105718 | Vestal Manufacturing Co - PO   | 1,467.00 |
| 620000 | 24  | 12/30/2008 | Mat and Sup Maint TD | PV       | 42108951 | US Pipe & Foundry Co - REMIT   | 325.95   |
| 620000 | 24  | 12/30/2008 | Mat and Sup Maint TD | PV       | 42109023 | AY McDonald Mfg Co             | 10.18    |
| 620000 | 24  | 12/9/2008  | Mat and Sup Maint TD | ST       | 30862252 | SABRIX NO TAX CHARGED ACR      | 73.10    |
| 620000 | 24  | 12/25/2008 | Mat and Sup Maint TD | ST       | 30864371 | SABRIX NO TAX CHARGED ACR      | 60.21    |
| 620000 | 24  | 12/27/2008 | Mat and Sup Maint TD | ST       | 30864456 | SABRIX NO TAX CHARGED ACR      | 88.02    |
| 620000 | 24  | 12/31/2008 | Mat and Sup Maint TD | ST       | 30864906 | SABRIX VENDOR TAX COMPARE      | 2.21     |
| 620000 | 24  | 1/15/2009  | Mat and Sup Maint TD | CC       | 5537     | KONA PRODUCTS                  | 108.00   |
| 620000 | 24  | 1/30/2009  | Mat and Sup Maint TD | CC       | 5580     | TRIPLE A FASTENER CO           | 63.60    |
| 620000 | 24  | 1/19/2009  | Mat and Sup Maint TD | II       | 513471   | Todd Lane Randy Bishop         | 31.61    |
| 620000 | 24  | 1/19/2009  | Mat and Sup Maint TD | II       | 513472   | 6 lots Elk Lake                | 34.93    |
| 620000 | 24  | 1/19/2009  | Mat and Sup Maint TD | II       | 513473   | Hwy 607 Service Line           | 7.42     |
| 620000 | 24  | 1/19/2009  | Mat and Sup Maint TD | II       | 513476   | Hwy 1883 Don Osborne           | 8.33     |
| 620000 | 24  | 1/19/2009  | Mat and Sup Maint TD | II       | 513477   | Collins St. B                  | 7.04     |
| 620000 | 24  | 1/19/2009  | Mat and Sup Maint TD | II       | 513479   | Elmer Davis Lake Lot           | 7.04     |
| 620000 | 24  | 1/19/2009  | Mat and Sup Maint TD | II       | 513480   | 1550 Hwy 227 Woth St.          | 31.61    |
| 620000 | 24  | 1/19/2009  | Mat and Sup Maint TD | II       | 513482   | Melivin Greem Jwu 22 West      | 15.13    |
| 620000 | 24  | 1/27/2009  | Mat and Sup Maint TD | II       | 514939   | 1240 Gratz Rd                  | 14.08    |
| 620000 | 24  | 1/30/2009  | Mat and Sup Maint TD | II       | 516571   | Inventory Issue-Stk E & D      | 701.39   |
| 620000 | 24  | 1/5/2009   | Mat and Sup Maint TD | IR       | 511620   | Inventory Return               | -16.37   |

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| OBJECT | SUB | GL DATE    | DESCRIPTION              | DOC TYPE | DOC#     | EXPLANATION                    | AMOUNT    |
|--------|-----|------------|--------------------------|----------|----------|--------------------------------|-----------|
| 620000 | 24  | 1/5/2009   | Mat and Sup Maint TD     | IR       | 511621   | Inventory Return               | -2.33     |
| 620000 | 24  | 1/8/2009   | Mat and Sup Maint TD     | IR       | 512185   | Inventory Return               | -16.94    |
| 620000 | 24  | 1/8/2009   | Mat and Sup Maint TD     | IR       | 512190   | Inventory Return               | -616.85   |
| 620000 | 24  | 1/8/2009   | Mat and Sup Maint TD     | IR       | 512192   | Inventory Return               | -67.04    |
| 620000 | 24  | 1/12/2009  | Mat and Sup Maint TD     | IR       | 512531   | Inventory Return               | -16.94    |
| 620000 | 24  | 1/12/2009  | Mat and Sup Maint TD     | IR       | 512534   | Inventory Return               | -205.82   |
| 620000 | 24  | 1/14/2009  | Mat and Sup Maint TD     | IR       | 513024   | Inventory Return               | -616.90   |
| 620000 | 24  | 1/14/2009  | Mat and Sup Maint TD     | IR       | 513029   | Inventory Return               | -148.02   |
| 620000 | 24  | 1/14/2009  | Mat and Sup Maint TD     | IR       | 513031   | Inventory Return               | -616.90   |
| 620000 | 24  | 1/23/2009  | Mat and Sup Maint TD     | IR       | 514368   | Inventory Return               | -6.21     |
| 620000 | 24  | 1/23/2009  | Mat and Sup Maint TD     | IR       | 514369   | Inventory Return               | -6.44     |
| 620000 | 24  | 1/23/2009  | Mat and Sup Maint TD     | IR       | 514371   | Inventory Return               | -2.33     |
| 620000 | 24  | 1/30/2009  | Mat and Sup Maint TD     | IR       | 516097   | Inventory Return               | -52.29    |
| 620000 | 24  | 1/30/2009  | Mat and Sup Maint TD     | IR       | 516420   | Inventory Return               | -653.52   |
| 620000 | 24  | 1/30/2009  | Mat and Sup Maint TD     | IR       | 516556   | Inventory Return               | -29.92    |
| 620000 | 24  | 1/1/2009   | Mat and Sup Maint TD     | JE       | 130      | KY UNMAP PCARD ACCRUAL 1208    | -334.67   |
| 620000 | 24  | 1/31/2009  | Mat and Sup Maint TD     | JE       | 160      | Accrue for Inv Rec but not app | 2,900.19  |
| 620000 | 24  | 1/31/2009  | Mat and Sup Maint TD     | JE       | 120103   | Recls P-Card Trans Errors 1 09 | 385.72    |
| 620000 | 24  | 1/31/2009  | Mat and Sup Maint TD     | JE       | 120104   | PTP 5 Accrual 01.09            | 727.00    |
| 620000 | 24  | 1/23/2009  | Mat and Sup Maint TD     | OV       | 10255970 | Powerseal Pipeline Products Co | 157.92    |
| 620000 | 24  | 1/26/2009  | Mat and Sup Maint TD     | OV       | 10256084 | Bingham & Taylor Corp          | 414.50    |
| 620000 | 24  | 1/29/2009  | Mat and Sup Maint TD     | OV       | 10256645 | Smith Blair Inc - PO Box 5337  | 20.69     |
| 620000 | 24  | 1/30/2009  | Mat and Sup Maint TD     | OV       | 10256810 | Smith Blair Inc - PO Box 5337  | 173.25    |
| 620000 | 24  | 1/6/2009   | Mat and Sup Maint TD     | PV       | 42115134 | Powerseal Pipeline Products Co | 0.01      |
| 620000 | 24  | 1/15/2009  | Mat and Sup Maint TD     | PV       | 42120883 | Hydraflo Inc -PO/REMIT         | 1,254.00  |
| 620000 | 24  | 1/27/2009  | Mat and Sup Maint TD     | PV       | 42128874 | Powerseal Pipeline Products Co | 0.02      |
| 620000 | 24  | 1/27/2009  | Mat and Sup Maint TD     | PV       | 42128909 | Ford Meter Box Co Inc - ALL US | 351.18    |
| 620000 | 24  | 1/16/2009  | Mat and Sup Maint TD     | ST       | 30867471 | SABRIX NO TAX CHARGED ACR      | 75.24     |
| 620000 | 26  | 11/30/2008 | Mat and Sup Maint AG     | JR       | 30009705 | Amort Microsoft License & Main | 357.72    |
| 635000 | 23  | 11/20/2008 | Contr Svc-Other Maint WT | JE       | 30859807 | BP Trfer charges to valid WO   | 0.00      |
| 635000 | 26  | 11/6/2008  | Contr Svc-Other Maint AG | CC       | 5336     | UFIRST LAUNDRY SVCS            | 85.58     |
| 635000 | 26  | 11/13/2008 | Contr Svc-Other Maint AG | CC       | 5360     | UFIRST LAUNDRY SVCS            | 85.58     |
| 635000 | 26  | 11/26/2008 | Contr Svc-Other Maint AG | CC       | 5401     | UFIRST LAUNDRY SVCS            | 85.58     |
| 635000 | 26  | 12/4/2008  | Contr Svc-Other Maint AG | CC       | 5423     | ORKIN INC                      | 48.55     |
| 635000 | 26  | 12/11/2008 | Contr Svc-Other Maint AG | CC       | 5446     | UFIRST LAUNDRY SVCS            | 85.58     |
| 635000 | 26  | 12/18/2008 | Contr Svc-Other Maint AG | CC       | 5472     | UFIRST LAUNDRY SVCS            | 85.58     |
| 635000 | 26  | 12/31/2008 | Contr Svc-Other Maint AG | CC       | 5494     | UFIRST LAUNDRY SVCS            | 85.58     |
| 635000 | 26  | 11/26/2008 | Contr Svc-Other Maint AG | JE       | 130      | KY unmapped pcard accrual 1108 | 198.92    |
| 635000 | 26  | 11/1/2008  | Contr Svc-Other Maint AG | JE       | 121013   | Rec'd KY PTP 5 Accrual 10 08   | -7,675.00 |
| 635000 | 26  | 11/5/2008  | Contr Svc-Other Maint AG | PV       | 42063288 | Stephen Hillenmeyer Landscape  | 552.67    |
| 635000 | 26  | 11/5/2008  | Contr Svc-Other Maint AG | PV       | 42063289 | Stephen Hillenmeyer Landscape  | 583.17    |
| 635000 | 26  | 11/5/2008  | Contr Svc-Other Maint AG | PV       | 42063292 | TruGreen Chemlawn-PO/REMIT     | 131.35    |
| 635000 | 26  | 11/11/2008 | Contr Svc-Other Maint AG | PV       | 42068177 | D C Elevator Co Inc-PO/REMIT   | 180.50    |
| 635000 | 26  | 11/12/2008 | Contr Svc-Other Maint AG | PV       | 42068816 | Perfection Services-PO/REMIT   | 723.60    |
| 635000 | 26  | 11/12/2008 | Contr Svc-Other Maint AG | PV       | 42068820 | Perfection Services-PO/REMIT   | 172.50    |
| 635000 | 26  | 11/12/2008 | Contr Svc-Other Maint AG | PV       | 42068822 | Perfection Services-PO/REMIT   | 867.00    |
| 635000 | 26  | 11/19/2008 | Contr Svc-Other Maint AG | PV       | 42075263 | Happy's General Contracting- R | 1,320.00  |
| 635000 | 26  | 11/19/2008 | Contr Svc-Other Maint AG | PV       | 42075280 | Happy's General Contracting- R | 1,850.00  |
| 635000 | 26  | 11/19/2008 | Contr Svc-Other Maint AG | PV       | 42075316 | Happy's General Contracting- R | 792.00    |
| 635000 | 26  | 11/19/2008 | Contr Svc-Other Maint AG | PV       | 42075445 | Happy's General Contracting- R | 1,705.00  |
| 635000 | 26  | 11/19/2008 | Contr Svc-Other Maint AG | PV       | 42075447 | Happy's General Contracting- R | 1,118.00  |
| 635000 | 26  | 11/19/2008 | Contr Svc-Other Maint AG | PV       | 42075453 | Lexington Fayette Urban County | 130.59    |
| 635000 | 26  | 11/26/2008 | Contr Svc-Other Maint AG | PV       | 42082028 | Happy's General Contracting- R | 710.00    |
| 635000 | 26  | 11/26/2008 | Contr Svc-Other Maint AG | PV       | 42082029 | Happy's General Contracting- R | 890.00    |
| 635000 | 26  | 12/11/2008 | Contr Svc-Other Maint AG | PV       | 42092159 | TruGreen Chemlawn-PO/REMIT     | 362.03    |
| 635000 | 26  | 12/11/2008 | Contr Svc-Other Maint AG | PV       | 42092164 | Stephen Hillenmeyer Landscape  | 583.17    |
| 635000 | 26  | 12/11/2008 | Contr Svc-Other Maint AG | PV       | 42092166 | Stephen Hillenmeyer Landscape  | 552.67    |
| 635000 | 26  | 12/11/2008 | Contr Svc-Other Maint AG | PV       | 42092183 | Allied Waste Services #993     | 204.13    |
| 635000 | 26  | 12/18/2008 | Contr Svc-Other Maint AG | PV       | 42100650 | D C Elevator Co Inc-PO/REMIT   | 180.50    |
| 635000 | 26  | 1/8/2009   | Contr Svc-Other Maint AG | CC       | 5516     | UFIRST LAUNDRY SVCS            | 85.58     |
| 635000 | 26  | 1/15/2009  | Contr Svc-Other Maint AG | CC       | 5537     | UFIRST LAUNDRY SVCS            | 85.58     |
| 635000 | 26  | 1/22/2009  | Contr Svc-Other Maint AG | CC       | 5559     | UFIRST LAUNDRY SVCS            | 85.58     |
| 635000 | 26  | 1/30/2009  | Contr Svc-Other Maint AG | CC       | 5580     | UFIRST LAUNDRY SVCS            | 85.58     |
| 635000 | 26  | 1/1/2009   | Contr Svc-Other Maint AG | JE       | 130      | KY UNMAP PCARD ACCRUAL 1208    | -85.58    |
| 635000 | 26  | 1/6/2009   | Contr Svc-Other Maint AG | PV       | 42115564 | Orkin Pest Control - REMIT     | 50.91     |
| 635000 | 26  | 1/6/2009   | Contr Svc-Other Maint AG | PV       | 42115565 | Orkin Pest Control - REMIT     | 48.55     |



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| OBJECT | SUB | GL DATE    | DESCRIPTION              | DOC TYPE | DOC#     | EXPLANATION                    | AMOUNT     |
|--------|-----|------------|--------------------------|----------|----------|--------------------------------|------------|
| 635000 | 26  | 1/6/2009   | Contr Svc-Other Maint AG | PV       | 42115568 | Newtech Systems Inc            | 360.00     |
| 635000 | 26  | 1/6/2009   | Contr Svc-Other Maint AG | PV       | 42115569 | Stephen Hillenmeyer Landscape  | 552.67     |
| 635000 | 26  | 1/6/2009   | Contr Svc-Other Maint AG | PV       | 42115570 | Stephen Hillenmeyer Landscape  | 583.17     |
| 635000 | 26  | 1/19/2009  | Contr Svc-Other Maint AG | PV       | 42122342 | Orkin Exterminating Co - Lexin | 50.91      |
| 635000 | 26  | 1/19/2009  | Contr Svc-Other Maint AG | PV       | 42122345 | Orkin Exterminating Co - Lexin | 48.55      |
| 635000 | 26  | 1/26/2009  | Contr Svc-Other Maint AG | PV       | 42128128 | D C Elevator Co Inc-PO/REMIT   | 180.50     |
| 635000 | 26  | 1/29/2009  | Contr Svc-Other Maint AG | PV       | 42130482 | Lexington Fayette Urban County | 1.96       |
| 675000 | 23  | 11/1/2008  | Misc Maint WT            | JE       | 121013   | Rec'd KY PTP 5 Accrual 10.08   | -7,421.00  |
| 675000 | 23  | 12/31/2008 | Misc Maint WT            | JE       | 121203   | True Up Prepaid Other 12.08    | 1,024.53   |
| 675000 | 23  | 11/30/2008 | Misc Maint WT            | JR       | 30059979 | Hach Co. - Maintenance         | 1,214.00   |
| 675000 | 23  | 11/6/2008  | Misc Maint WT            | PV       | 42063725 | Inter Basic Resources Inc      | 7,421.00   |
| 675000 | 23  | 11/26/2008 | Misc Maint WT            | PV       | 42082287 | Inter Basic Resources Inc      | 2,018.00   |
| 675000 | 23  | 11/27/2008 | Misc Maint WT            | ST       | 30860694 | SABRIX NO TAX CHARGED ACR      | 121.08     |
| 675000 | 23  | 1/30/2009  | Misc Maint WT            | CC       | 5580     | WM SUPERCENTER                 | 105.85     |
| 675000 | 24  | 11/6/2008  | Misc Maint TD            | CC       | 5336     | INDUSTRIAL SCIENTIFIC          | 390.50     |
| 675000 | 24  | 11/20/2008 | Misc Maint TD            | CC       | 5379     | COMMONWEALTH COMMUNICATIO      | 318.00     |
| 675000 | 24  | 12/4/2008  | Misc Maint TD            | CC       | 5423     | OCV CONTROL VALVES             | 369.18     |
| 675000 | 24  | 12/11/2008 | Misc Maint TD            | CC       | 5446     | UNITED RENTALS                 | 1,119.52   |
| 675000 | 24  | 12/31/2008 | Misc Maint TD            | CC       | 5494     | INDUSTRIAL SCIENTIFIC          | 286.50     |
| 675000 | 24  | 11/1/2008  | Misc Maint TD            | JE       | 130      | KY unmapped pcard accru 1008   | -318.00    |
| 675000 | 24  | 12/31/2008 | Misc Maint TD            | JE       | 121202   | Rcls P-Card Transaction Errors | 351.00     |
| 675000 | 24  | 11/7/2008  | Misc Maint TD            | PV       | 42065329 | Saf ti co Inc - PO/REMIT       | 63.60      |
| 675000 | 24  | 11/7/2008  | Misc Maint TD            | PV       | 42065332 | Saf ti co Inc - PO/REMIT       | 38.16      |
| 675000 | 24  | 11/7/2008  | Misc Maint TD            | PV       | 42065335 | Saf ti co Inc - PO/REMIT       | 20.67      |
| 675000 | 24  | 11/7/2008  | Misc Maint TD            | PV       | 42065339 | Saf ti co Inc - PO/REMIT       | 25.44      |
| 675000 | 24  | 11/7/2008  | Misc Maint TD            | PV       | 42065342 | Saf ti co Inc - PO/REMIT       | 38.16      |
| 675000 | 24  | 11/7/2008  | Misc Maint TD            | PV       | 42065347 | Signal Boards Inc - REMIT      | 159.00     |
| 675000 | 24  | 11/7/2008  | Misc Maint TD            | PV       | 42065348 | Signal Boards Inc - REMIT      | 159.00     |
| 675000 | 24  | 11/7/2008  | Misc Maint TD            | PV       | 42065352 | Signal Boards Inc - REMIT      | 47.70      |
| 675000 | 24  | 11/7/2008  | Misc Maint TD            | PV       | 42065356 | Saf ti co Inc - PO/REMIT       | 339.41     |
| 675000 | 24  | 11/7/2008  | Misc Maint TD            | PV       | 42065358 | Saf ti co Inc - PO/REMIT       | 127.20     |
| 675000 | 24  | 11/26/2008 | Misc Maint TD            | PV       | 42082291 | Kentucky Service Co Inc        | 1,747.68   |
| 675000 | 24  | 12/8/2008  | Misc Maint TD            | PV       | 42087979 | Kings Helper Inc-REMIT         | 185.49     |
| 675000 | 24  | 12/8/2008  | Misc Maint TD            | PV       | 42087982 | Kings Helper Inc-REMIT         | 510.46     |
| 675000 | 24  | 12/8/2008  | Misc Maint TD            | PV       | 42088311 | Saf ti co Inc - PO/REMIT       | 157.94     |
| 675000 | 24  | 12/19/2008 | Misc Maint TD            | PV       | 42101254 | Signal Boards Inc - REMIT      | 159.00     |
| 675000 | 24  | 12/19/2008 | Misc Maint TD            | PV       | 42101263 | Saf ti co Inc - PO/REMIT       | 79.50      |
| 675000 | 24  | 12/24/2008 | Misc Maint TD            | PV       | 42104917 | Saf ti co Inc - PO/REMIT       | 26.29      |
| 675000 | 24  | 12/24/2008 | Misc Maint TD            | PV       | 42104919 | Saf ti co Inc - PO/REMIT       | 65.72      |
| 675000 | 24  | 12/24/2008 | Misc Maint TD            | PV       | 42104920 | Saf ti co Inc - PO/REMIT       | 21.36      |
| 675000 | 24  | 12/24/2008 | Misc Maint TD            | PV       | 42104922 | Saf ti co Inc - PO/REMIT       | 132.50     |
| 675000 | 24  | 12/24/2008 | Misc Maint TD            | PV       | 42104923 | Saf ti co Inc - PO/REMIT       | 159.00     |
| 675000 | 24  | 12/24/2008 | Misc Maint TD            | PV       | 42104924 | Saf ti co Inc - PO/REMIT       | 58.30      |
| 675000 | 24  | 12/24/2008 | Misc Maint TD            | PV       | 42104928 | Saf ti co Inc - PO/REMIT       | 58.30      |
| 675000 | 24  | 12/24/2008 | Misc Maint TD            | PV       | 42104930 | Saf ti co Inc - PO/REMIT       | 122.96     |
| 675000 | 24  | 12/24/2008 | Misc Maint TD            | PV       | 42104932 | Saf ti co Inc - PO/REMIT       | 39.43      |
| 675000 | 24  | 12/24/2008 | Misc Maint TD            | PV       | 42104935 | Saf ti co Inc - PO/REMIT       | 81.62      |
| 675000 | 24  | 12/24/2008 | Misc Maint TD            | PV       | 42104936 | Saf ti co Inc - PO/REMIT       | 126.14     |
| 675000 | 24  | 12/24/2008 | Misc Maint TD            | PV       | 42104938 | Mago Construction Company LLC  | 720.49     |
| 675000 | 24  | 12/24/2008 | Misc Maint TD            | PV       | 42104942 | Saf ti co Inc - PO/REMIT       | 107.06     |
| 675000 | 24  | 12/24/2008 | Misc Maint TD            | PV       | 42104960 | Saf ti co Inc - PO/REMIT       | 89.04      |
| 675000 | 24  | 12/24/2008 | Misc Maint TD            | PV       | 42104962 | Saf ti co Inc - PO/REMIT       | 66.14      |
| 675000 | 24  | 12/24/2008 | Misc Maint TD            | PV       | 42104964 | Saf ti co Inc - PO/REMIT       | 248.04     |
| 675000 | 24  | 12/24/2008 | Misc Maint TD            | PV       | 42104978 | Saf ti co Inc - PO/REMIT       | 68.90      |
| 675000 | 24  | 12/30/2008 | Misc Maint TD            | PV       | 42109613 | Saf ti co Inc - PO/REMIT       | 397.50     |
| 675000 | 24  | 12/31/2008 | Misc Maint TD            | PV       | 42111906 | Saf ti co Inc - PO/REMIT       | 265.00     |
| 675000 | 24  | 12/9/2008  | Misc Maint TD            | ST       | 30862252 | SABRIX NO TAX CHARGED ACR      | 11.13      |
| 675000 | 24  | 12/20/2008 | Misc Maint TD            | ST       | 30863834 | SABRIX NO TAX CHARGED ACR      | 9.54       |
| 675000 | 24  | 1/30/2009  | Misc Maint TD            | CC       | 5580     | SUNBELT RENTALS #01 OF         | 313.17     |
| 675000 | 24  | 1/30/2009  | Misc Maint TD            | JE       | 130      | KY UNMAPPED PCARD ACCRUAL      | -333.66    |
| 675000 | 24  | 1/31/2009  | Misc Maint TD            | JE       | 120103   | Recls P-Card Trans Errors 1 09 | 180.11     |
| 675000 | 24  | 1/19/2009  | Misc Maint TD            | PV       | 42122735 | Saf ti co Inc - PO/REMIT       | 159.00     |
| 675000 | 24  | 1/19/2009  | Misc Maint TD            | PV       | 42122736 | Saf ti co Inc - PO/REMIT       | 124.02     |
| 675000 | 26  | 12/18/2008 | Misc Maint AG            | CC       | 5472     | CUSTOMER SUPT CENTER           | 1,006.40   |
| 675000 | 26  | 11/30/2008 | Misc Maint AG            | JE       | 121114   | True Up Prepaid Other 11 08    | -13,481.29 |
| 675000 | 26  | 11/30/2008 | Misc Maint AG            | JR       | 30059974 | Amortize ECIS Extended Support | 4,655.12   |

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| OBJECT | SUB | GL DATE    | DESCRIPTION                     | DOC TYPE | DOC#     | EXPLANATION                    | AMOUNT     |
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| 675000 | 26  | 11/5/2008  | Misc Maint AG                   | PV       | 42063607 | Xerox Corp- REMIT              | 149.91     |
| 675000 | 26  | 11/7/2008  | Misc Maint AG                   | PV       | 42065237 | Bluegrass Office Systems Inc - | 791.58     |
| 675000 | 26  | 11/7/2008  | Misc Maint AG                   | PV       | 42065242 | Bluegrass Office Systems Inc - | 234.45     |
| 675000 | 26  | 11/14/2008 | Misc Maint AG                   | PV       | 42070216 | Alliance Data Systems Inc -REM | 59.73      |
| 675000 | 26  | 12/11/2008 | Misc Maint AG                   | PV       | 42092139 | Xerox Corp- REMIT              | 149.91     |
| 675000 | 26  | 12/11/2008 | Misc Maint AG                   | PV       | 42092186 | Perfection Services-PO/REMIT   | 867.00     |
| 675000 | 26  | 12/18/2008 | Misc Maint AG                   | PV       | 42100652 | Perfection Services-PO/REMIT   | 1,377.12   |
| 675000 | 26  | 12/31/2008 | Misc Maint AG                   | PV       | 42111612 | Vertex Business Services - Wir | 2.71       |
| 675000 | 26  | 12/31/2008 | Misc Maint AG                   | PV       | 42112114 | Vertex Business Services - Wir | 2.71       |
| 675000 | 26  | 11/6/2008  | Misc Maint AG                   | ST       | 30858169 | SABRIX VENDOR TAX COMPARE      | 8.23       |
| 675000 | 26  | 11/8/2008  | Misc Maint AG                   | ST       | 30858565 | SABRIX VENDOR TAX COMPARE      | 24.62      |
| 675000 | 26  | 12/12/2008 | Misc Maint AG                   | ST       | 30862680 | SABRIX VENDOR TAX COMPARE      | 8.23       |
| 675000 | 26  | 1/31/2009  | Misc Maint AG                   | JR       | 30059974 | Amortize ECIS Extended Support | 4,655.12   |
| 675000 | 26  | 1/14/2009  | Misc Maint AG                   | PV       | 42119991 | Perfection Services-PO/REMIT   | 867.00     |
| 675000 | 26  | 1/15/2009  | Misc Maint AG                   | PV       | 42120976 | Bluegrass Office Systems Inc - | 815.91     |
| 675000 | 26  | 1/16/2009  | Misc Maint AG                   | ST       | 30867466 | SABRIX VENDOR TAX COMPARE      | 25.73      |
| 675050 | 23  | 11/30/2008 | Amort Def Maint WT              | JR       | 30009640 | amtz prog m943                 | 905.68     |
| 675050 | 23  | 11/30/2008 | Amort Def Maint WT              | JR       | 30009642 | amtz m959                      | 137.65     |
| 675050 | 23  | 11/30/2008 | Amort Def Maint WT              | JR       | 30009644 | amtz m965                      | 685.80     |
| 675050 | 23  | 11/30/2008 | Amort Def Maint WT              | JR       | 30009646 | amtz prog maint                | 414.62     |
| 675050 | 23  | 11/30/2008 | Amort Def Maint WT              | JR       | 30009649 | amtz m1039                     | 1,281.93   |
| 675050 | 23  | 11/30/2008 | Amort Def Maint WT              | JR       | 30009653 | amtz hydro #8                  | 1,131.92   |
| 675050 | 23  | 11/30/2008 | Amort Def Maint WT              | JR       | 30009657 | amtz prog maint                | 1,076.39   |
| 675050 | 23  | 11/30/2008 | Amort Def Maint WT              | JR       | 30009660 | AMTZ HYDROTR #3                | 1,000.67   |
| 675050 | 23  | 11/30/2008 | Amort Def Maint WT              | JR       | 30009670 | M1011 AMTZ HYDROTREATER #5     | 1,004.87   |
| 675050 | 23  | 11/30/2008 | Amort Def Maint WT              | JR       | 30009753 | M1038 Paint Hydro Treater      | 1,244.41   |
| 675050 | 23  | 11/30/2008 | Amort Def Maint WT              | JR       | 30059958 | Amortize Programmed Maint      | 809.76     |
| 675050 | 23  | 1/31/2009  | Amort Def Maint WT              | JR       | 30009642 | amtz m959                      | 137.65     |
| 675050 | 23  | 1/31/2009  | Amort Def Maint WT              | JR       | 30009644 | amtz m965                      | 685.80     |
| 675050 | 23  | 1/31/2009  | Amort Def Maint WT              | JR       | 30009646 | amtz prog maint                | 414.62     |
| 675050 | 23  | 1/31/2009  | Amort Def Maint WT              | JR       | 30009649 | amtz m1039                     | 1,281.93   |
| 675050 | 23  | 1/31/2009  | Amort Def Maint WT              | JR       | 30009653 | amtz hydro #8                  | 1,131.92   |
| 675050 | 23  | 1/31/2009  | Amort Def Maint WT              | JR       | 30009657 | amtz prog maint                | 1,076.39   |
| 675050 | 23  | 1/31/2009  | Amort Def Maint WT              | JR       | 30009660 | AMTZ HYDROTR #3                | 1,000.67   |
| 675050 | 23  | 1/31/2009  | Amort Def Maint WT              | JR       | 30009670 | M1011 AMTZ HYDROTREATER #5     | 1,004.87   |
| 675050 | 23  | 1/31/2009  | Amort Def Maint WT              | JR       | 30009753 | M1038 Paint Hydro Treater      | 1,244.41   |
| 675050 | 23  | 1/31/2009  | Amort Def Maint WT              | JR       | 30059958 | Amortize Programmed Maint      | 809.76     |
| 675050 | 24  | 11/30/2008 | Amort Def Maint TD              | JG       | 12000001 | IAS Adjustments                | -19,287.10 |
| 675050 | 24  | 11/30/2008 | Amort Def Maint TD              | JR       | 30009659 | amort M1061 Hume Rd Tank       | 2,149.90   |
| 675050 | 24  | 11/30/2008 | Amort Def Maint TD              | JR       | 30009688 | Paint Hydrotreator #1          | 1,469.26   |
| 675050 | 24  | 11/30/2008 | Amort Def Maint TD              | JR       | 30009689 | Paint Hydrotreator #2          | 1,800.99   |
| 675050 | 24  | 11/30/2008 | Amort Def Maint TD              | JR       | 30009691 | Repair Cox Street Tank         | 416.66     |
| 675050 | 24  | 11/30/2008 | Amort Def Maint TD              | JR       | 30009697 | Amtz York Street Tank M1104    | 276.13     |
| 675050 | 24  | 1/31/2009  | Amort Def Maint TD              | JG       | 12000001 | IAS Adjustments                | -18,397.15 |
| 675050 | 24  | 1/31/2009  | Amort Def Maint TD              | JR       | 30009659 | amort M1061 Hume Rd Tank       | 2,149.90   |
| 675050 | 24  | 1/31/2009  | Amort Def Maint TD              | JR       | 30009688 | Paint Hydrotreator #1          | 1,469.26   |
| 675050 | 24  | 1/31/2009  | Amort Def Maint TD              | JR       | 30009689 | Paint Hydrotreator #2          | 1,800.99   |
| 675050 | 24  | 1/31/2009  | Amort Def Maint TD              | JR       | 30009691 | Repair Cox Street Tank         | 416.66     |
| 675050 | 24  | 1/31/2009  | Amort Def Maint TD              | JR       | 30009697 | Amtz York Street Tank M1104    | 276.13     |
| 675110 | 26  | 11/1/2008  | Maint Exp ARO/Net Neg Sal Ar DP | DP       | 30861963 | Monthly Depreciation Expense   | 118,600.52 |
| 675110 | 26  | 12/1/2008  | Maint Exp ARO/Net Neg Sal Ar DP | DP       | 30866744 | Monthly Depreciation Expense   | 1,442.70   |
| 675110 | 26  | 1/1/2009   | Maint Exp ARO/Net Neg Sal Ar DP | DP       | 30869259 | Monthly Depreciation Expense   | 1,442.70   |
| 675650 | 24  | 12/31/2008 | Paving/Backfill TD              | JE       | 160      | Acc for Inv Rec but not approv | 6,584.70   |
| 675650 | 24  | 11/1/2008  | Paving/Backfill TD              | JE       | 121014   | Paving and SOD Accrual 10.08   | -10,832.30 |
| 675650 | 24  | 11/30/2008 | Paving/Backfill TD              | JE       | 121106   | Monthly Paving Accrual 11.08   | 14,791.80  |
| 675650 | 24  | 12/31/2008 | Paving/Backfill TD              | JE       | 121207   | Monthly Paving & Sod Accrual   | 39,021.00  |
| 675650 | 24  | 12/31/2008 | Paving/Backfill TD              | JE       | 121218   | Monthly Paving & Sod Accrual   | 17,816.40  |
| 675650 | 24  | 11/6/2008  | Paving/Backfill TD              | PV       | 42064480 | HG Wilson & Sons Contractors I | 4,995.90   |
| 675650 | 24  | 12/26/2008 | Paving/Backfill TD              | PV       | 42105702 | HG Wilson & Sons Contractors I | 6,072.20   |
| 675650 | 24  | 12/26/2008 | Paving/Backfill TD              | PV       | 42105703 | HG Wilson & Sons Contractors I | 6,547.10   |
| 675650 | 24  | 1/1/2009   | Paving/Backfill TD              | JE       | 160      | Acc for Inv Rec but not approv | -6,584.70  |
| 675650 | 24  | 1/31/2009  | Paving/Backfill TD              | JE       | 120105   | Mnthly Paving & Sod Accrual    | 16,711.50  |
| 675650 | 24  | 1/1/2009   | Paving/Backfill TD              | JE       | 121207   | Monthly Paving & Sod Accrual   | -39,021.00 |
| 675650 | 24  | 1/1/2009   | Paving/Backfill TD              | JE       | 121218   | Monthly Paving & Sod Accrual   | -17,816.40 |
| 675650 | 24  | 1/16/2009  | Paving/Backfill TD              | PS       | 42121817 | Horton Beverly Petty Cash      | 10.60      |
| 675650 | 24  | 1/5/2009   | Paving/Backfill TD              | PV       | 42113087 | HG Wilson & Sons Contractors I | 6,584.70   |

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|--------|-----|------------|-----------------------------|----------|----------|--------------------------------|------------|
| 675650 | 24  | 1/7/2009   | Paving/Backfill TD          | PV       | 42116103 | HG Wilson & Sons Contractors I | 11,588.80  |
| 675650 | 24  | 1/22/2009  | Paving/Backfill TD          | PV       | 42125520 | HG Wilson & Sons Contractors I | 591.60     |
| 680110 |     | 11/30/2008 | Depr Exp-General            | DP       | 30861234 | DEPRECIATE IAS ADJ 11/08       | -7.88      |
| 680110 |     | 11/1/2008  | Depr Exp-General            | DP       | 30861963 | Monthly Depreciation Expense   | 550,687.73 |
| 680110 |     | 12/31/2008 | Depr Exp-General            | DP       | 30865889 | DEPRECIATE IAS ADJ 12/08       | -7.88      |
| 680110 |     | 12/1/2008  | Depr Exp-General            | DP       | 30866744 | Monthly Depreciation Expense   | 7,722.71   |
| 680110 |     | 11/30/2008 | Depr Exp-General            | JE       | 30860807 | FACORR ADJUST DEPRECIATION     | 0.01       |
| 680110 |     | 1/1/2009   | Depr Exp-General            | DP       | 30869259 | Monthly Depreciation Expense   | 329.25     |
| 680110 |     | 1/31/2009  | Depr Exp-General            | DP       | 30870351 | DEPRECIATE IAS ADJ 01/09       | -0.07      |
| 680120 |     | 11/1/2008  | Depr Exp-Amort CIAC Tax     | DP       | 30861963 | Monthly Depreciation Expense   | -2.07      |
| 680120 |     | 12/1/2008  | Depr Exp-Amort CIAC Tax     | DP       | 30866744 | Monthly Depreciation Expense   | -21,863.88 |
| 680120 |     | 11/30/2008 | Depr Exp-Amort CIAC Tax     | JE       | 30861935 | FA CIAC ADJUSTMENT NOV 08      | -1,158.08  |
| 680120 |     | 12/31/2008 | Depr Exp-Amort CIAC Tax     | JE       | 30866731 | FA CIAC ADJUSTMENT DEC 08      | -1,175.01  |
| 680120 |     | 1/1/2009   | Depr Exp-Amort CIAC Tax     | DP       | 30869259 | Monthly Depreciation Expense   | -2.07      |
| 680120 |     | 1/30/2009  | Depr Exp-Amort CIAC Tax     | JE       | 30868946 | FA CIAC ADJUSTMENT JAN 09      | -1,201.07  |
| 680125 |     | 11/1/2008  | Depr Exp-Amort CIAC Non Tax | DP       | 30861963 | Monthly Depreciation Expense   | -6,118.88  |
| 680125 |     | 12/1/2008  | Depr Exp-Amort CIAC Non Tax | DP       | 30866744 | Monthly Depreciation Expense   | -6,118.88  |
| 680125 |     | 11/30/2008 | Depr Exp-Amort CIAC Non Tax | JE       | 30861935 | FA CIAC ADJUSTMENT NOV 08      | -9,829.09  |
| 680125 |     | 12/31/2008 | Depr Exp-Amort CIAC Non Tax | JE       | 30866731 | FA CIAC ADJUSTMENT DEC 08      | -10,048.30 |
| 680125 |     | 1/1/2009   | Depr Exp-Amort CIAC Non Tax | DP       | 30869259 | Monthly Depreciation Expense   | -6,118.88  |
| 680125 |     | 1/30/2009  | Depr Exp-Amort CIAC Non Tax | JE       | 30868946 | FA CIAC ADJUSTMENT JAN 09      | -10,087.37 |
| 680199 |     | 11/30/2008 | IAS Adj-Amort Def Maint     | JG       | 12000001 | IAS Adjustments                | 19,287.10  |
| 680300 |     | 11/24/2008 | Amortization of UPAA        | JE       | 30860018 | FACORR SET UP TRI VILLAGE AMOR | 13.21      |
| 680300 |     | 11/30/2008 | Amortization of UPAA        | JU       | 907      | Amort Tri Village/Elk Lake     | 697.33     |
| 680300 |     | 12/31/2008 | Amortization of UPAA        | JU       | 909      | Tri Village Amorti Post 2006   | 13.21      |
| 680300 |     | 11/30/2008 | Amortization of UPAA        | JU       | 30009706 | Amort of Util Plant Acquis Adj | 16.06      |
| 680300 |     | 11/30/2008 | Amortization of UPAA        | JU       | 30022689 | Amort UPAA Boonesboro          | 1,087.57   |
| 680300 |     | 1/31/2009  | Amortization of UPAA        | JU       | 907      | Amort Tri Village/Elk Lake     | 697.33     |
| 680300 |     | 1/31/2009  | Amortization of UPAA        | JU       | 909      | Tri Village Amorti Post 2006   | 13.21      |
| 680300 |     | 1/31/2009  | Amortization of UPAA        | JU       | 30009706 | Amort of Util Plant Acquis Adj | 16.06      |
| 680300 |     | 1/31/2009  | Amortization of UPAA        | JU       | 30022689 | Amort UPAA Boonesboro          | 1,087.57   |
| 680540 |     | 11/30/2008 | Amort-Reg Asset AFUDC       | JG       | 12000001 | IAS Adjustments                | -5,945.51  |
| 680540 |     | 11/30/2008 | Amort-Reg Asset AFUDC       | JU       | 30092822 | AMORTIZE AFUDC EQUITY          | 5,945.51   |
| 680540 |     | 1/31/2009  | Amort-Reg Asset AFUDC       | JG       | 12000001 | IAS Adjustments                | -5,945.51  |
| 680540 |     | 1/31/2009  | Amort-Reg Asset AFUDC       | JU       | 30092822 | AMORTIZE AFUDC EQUITY          | 5,945.51   |
| 680600 |     | 11/30/2008 | Amort-Prop Losses           | JR       | 156      | Amort source of supply project | 4,756.67   |
| 680600 |     | 11/30/2008 | Amort-Prop Losses           | JR       | 30009687 | Bluegrass Water Project        | 29,592.34  |
| 680600 |     | 1/31/2009  | Amort-Prop Losses           | JR       | 156      | Amort source of supply project | 4,756.67   |
| 680600 |     | 1/31/2009  | Amort-Prop Losses           | JR       | 30009687 | Bluegrass Water Project        | 29,592.34  |
| 680620 |     | 11/30/2008 | Amort-Reg Asset             | JU       | 30092823 | UPA AMORTIZATION REG ASSET     | 575.00     |
| 685100 |     | 11/30/2008 | Utility Reg Assessment Fee  | JH       | 30809416 | Amort PSC Fees                 | 7,050.29   |
| 685100 |     | 1/31/2009  | Utility Reg Assessment Fee  | JH       | 4        | Amortize KY Prepaid PSC Fees   | 7,050.29   |
| 685200 |     | 11/30/2008 | Property Taxes              | JE       | 30859870 | True Up 2008 Accr-KY Revenue   | 27,207.50  |
| 685200 |     | 12/31/2008 | Property Taxes              | JE       | 30864170 | True up 2008 KY State Rev Tax  | 2,720.95   |
| 685200 |     | 11/30/2008 | Property Taxes              | JH       | 30095725 | Prop Tax assessment            | 221,045.00 |
| 685200 |     | 12/17/2008 | Property Taxes              | RI       | 10120250 | Clark County Sheriff           | -79.64     |
| 685200 |     | 1/31/2009  | Property Taxes              | JH       | 6        | Accrue KY Property Tax         | 228,843.67 |
| 685320 |     | 11/7/2008  | FUTA                        | T3       | 31068    | Actual Burden Journal Entries  | 12.32      |
| 685320 |     | 11/16/2008 | FUTA                        | T3       | 31180    | Actual Burden Journal Entries  | 6.06       |
| 685320 |     | 12/5/2008  | FUTA                        | T3       | 31304    | Actual Burden Journal Entries  | 4.23       |
| 685320 |     | 12/14/2008 | FUTA                        | T3       | 31485    | Actual Burden Journal Entries  | 0.53       |
| 685320 |     | 12/28/2008 | FUTA                        | T3       | 31682    | Actual Burden Journal Entries  | 105.18     |
| 685320 |     | 1/29/2009  | FUTA                        | JE       | 30868850 | January 2009 FUTA Accrual      | 900.24     |
| 685320 |     | 1/31/2009  | FUTA                        | JE       | 30869462 | FASTR - ALLOCATION KY_ALLEXP2  | -5.43      |
| 685320 |     | 1/2/2009   | FUTA                        | T3       | 31720    | Actual Burden Journal Entries  | 13.61      |
| 685320 |     | 1/11/2009  | FUTA                        | T3       | 31781    | Actual Burden Journal Entries  | -13.61     |
| 685320 |     | 1/11/2009  | FUTA                        | T3       | 31832    | Actual Burden Journal Entries  | 91.30      |
| 685320 |     | 1/25/2009  | FUTA                        | T3       | 32059    | Actual Burden Journal Entries  | 41.43      |
| 685320 |     | 1/11/2009  | FUTA                        | T3       | 32118    | Actual Burden Journal Entries  | 3.36       |
| 685320 |     | 1/31/2009  | FUTA                        | T3       | 32152    | Actual Burden Journal Entries  | 7.85       |
| 685325 |     | 11/1/2008  | FICA                        | JE       | 30857268 | October 08 FICA Accrual        | -17,054.66 |
| 685325 |     | 11/30/2008 | FICA                        | JE       | 30860855 | November 08 FICA Accrual       | 16,976.29  |
| 685325 |     | 11/30/2008 | FICA                        | JE       | 30862040 | FASTR - ALLOCATION KY_ALLEXP2  | -60.47     |
| 685325 |     | 12/31/2008 | FICA                        | JE       | 30865067 | December 08 FICA Accrual       | 5,211.20   |
| 685325 |     | 12/31/2008 | FICA                        | JE       | 30865935 | AIP FICA Tax 4Q True up        | 5,565.40   |
| 685325 |     | 12/8/2008  | FICA                        | PS       | 42087776 | Internal Revenue Service (CA)  | 377.93     |

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|--------|-----|------------|------------------------|----------|----------|--------------------------------|---------------|
| 685325 |     | 11/7/2008  | FICA                   | T3       | 31068    | Actual Burden Journal Entries  | 0.04          |
| 685325 |     | 11/7/2008  | FICA                   | T3       | 31129    | Actual Burden Journal Entries  | 13.26         |
| 685325 |     | 11/16/2008 | FICA                   | T3       | 31180    | Actual Burden Journal Entries  | 844.49        |
| 685325 |     | 12/5/2008  | FICA                   | T3       | 31304    | Actual Burden Journal Entries  | 10.98         |
| 685325 |     | 12/5/2008  | FICA                   | T3       | 31376    | Actual Burden Journal Entries  | 150.32        |
| 685325 |     | 12/14/2008 | FICA                   | T3       | 31485    | Actual Burden Journal Entries  | 0.02          |
| 685325 |     | 12/14/2008 | FICA                   | T3       | 31509    | Actual Burden Journal Entries  | 29.60         |
| 685325 |     | 12/14/2008 | FICA                   | T3       | 31549    | Actual Burden Journal Entries  | -27.06        |
| 685325 |     | 12/14/2008 | FICA                   | T3       | 31564    | Actual Burden Journal Entries  | 20.56         |
| 685325 |     | 12/28/2008 | FICA                   | T3       | 31682    | Actual Burden Journal Entries  | 1,005.90      |
| 685325 |     | 1/1/2009   | FICA                   | JE       | 30865067 | December 08 FICA Accrual       | -5,211.20     |
| 685325 |     | 1/29/2009  | FICA                   | JE       | 30868856 | January 2009 FICA Accrual      | 9,289.32      |
| 685325 |     | 1/31/2009  | FICA                   | JE       | 30869462 | FASTR - ALLOCATION KY_ALLEXP2  | -52.42        |
| 685325 |     | 1/2/2009   | FICA                   | T3       | 31720    | Actual Burden Journal Entries  | 130.14        |
| 685325 |     | 1/11/2009  | FICA                   | T3       | 31781    | Actual Burden Journal Entries  | -130.14       |
| 685325 |     | 1/11/2009  | FICA                   | T3       | 31832    | Actual Burden Journal Entries  | 1,006.93      |
| 685325 |     | 1/25/2009  | FICA                   | T3       | 32059    | Actual Burden Journal Entries  | 673.37        |
| 685325 |     | 1/11/2009  | FICA                   | T3       | 32118    | Actual Burden Journal Entries  | 32.15         |
| 685325 |     | 1/31/2009  | FICA                   | T3       | 32152    | Actual Burden Journal Entries  | 321.59        |
| 685350 |     | 11/7/2008  | SUTA                   | T3       | 31068    | Actual Burden Journal Entries  | 13.86         |
| 685350 |     | 11/16/2008 | SUTA                   | T3       | 31180    | Actual Burden Journal Entries  | 13.85         |
| 685350 |     | 12/5/2008  | SUTA                   | T3       | 31304    | Actual Burden Journal Entries  | 1.97          |
| 685350 |     | 12/14/2008 | SUTA                   | T3       | 31485    | Actual Burden Journal Entries  | 0.59          |
| 685350 |     | 12/28/2008 | SUTA                   | T3       | 31682    | Actual Burden Journal Entries  | 121.21        |
| 685350 |     | 1/29/2009  | SUTA                   | JE       | 30868853 | January 2009 SUTA Accrual      | 1,046.83      |
| 685350 |     | 1/31/2009  | SUTA                   | JE       | 30869462 | FASTR - ALLOCATION KY_ALLEXP2  | -6.37         |
| 685350 |     | 1/2/2009   | SUTA                   | T3       | 31720    | Actual Burden Journal Entries  | 15.93         |
| 685350 |     | 1/11/2009  | SUTA                   | T3       | 31781    | Actual Burden Journal Entries  | -15.93        |
| 685350 |     | 1/11/2009  | SUTA                   | T3       | 31832    | Actual Burden Journal Entries  | 111.05        |
| 685350 |     | 1/25/2009  | SUTA                   | T3       | 32059    | Actual Burden Journal Entries  | 52.88         |
| 685350 |     | 1/11/2009  | SUTA                   | T3       | 32118    | Actual Burden Journal Entries  | 4.37          |
| 685350 |     | 1/31/2009  | SUTA                   | T3       | 32152    | Actual Burden Journal Entries  | 11.95         |
| 690110 |     | 11/1/2008  | FIT-Current            | JE       | 704      | OCT 2008 GAAP TAX PROVISION    | -2,414,602.00 |
| 690110 |     | 12/31/2008 | FIT-Current            | JE       | 706      | Dec 2008 YE Provision IFRS     | -3,185,346.00 |
| 690110 |     | 11/30/2008 | FIT-Current            | JE       | 30862311 | Record Restricted Stock-Vested | -10,443.00    |
| 690110 |     | 12/31/2008 | FIT-Current            | JE       | 30866947 | ESPP shortfall in Income State | -446.00       |
| 690110 |     | 1/31/2009  | FIT-Current            | JE       | 30870676 | JANUARY 2009 TAX PROVISION     | 89,987.00     |
| 690120 | 2   | 12/31/2008 | FIT-PrYr Adj Over Accr | JE       | 121210   | Recl Acts to match filed retrn | -26,729.00    |
| 690120 | 2   | 12/31/2008 | FIT-PrYr Adj Over Accr | JE       | 121212   | Rec'd 2007 Tax Basis B/S Adj   | 19,405.00     |
| 690210 |     | 11/1/2008  | SIT-Current            | JE       | 704      | OCT 2008 GAAP TAX PROVISION    | -473,010.00   |
| 690210 |     | 12/31/2008 | SIT-Current            | JE       | 706      | Dec 2008 YE Provision IFRS     | -614,964.00   |
| 690210 |     | 11/30/2008 | SIT-Current            | JE       | 30862311 | Record Restricted Stock-Vested | -1,904.00     |
| 690210 |     | 12/31/2008 | SIT-Current            | JE       | 30866947 | ESPP shortfall in Income State | -81.00        |
| 690210 |     | 1/31/2009  | SIT-Current            | JE       | 30870676 | JANUARY 2009 TAX PROVISION     | 17,373.00     |
| 690220 | 2   | 12/31/2008 | SIT-PrYr Adj Over Accr | JE       | 121210   | Recl Acts to match filed retrn | -4,875.00     |
| 690220 | 2   | 12/31/2008 | SIT-PrYr Adj Over Accr | JE       | 121212   | Rec'd 2007 Tax Basis B/S Adj   | -16,432.00    |
| 690620 | 2   | 12/31/2008 | Def FIT-PY Adj Liab    | JE       | 121210   | Recl Acts to match filed retrn | 145,686.00    |
| 690620 | 2   | 12/31/2008 | Def FIT-PY Adj Liab    | JE       | 121212   | Rec'd 2007 Tax Basis B/S Adj   | 3,570.00      |
| 690630 | 1   | 11/30/2008 | Def FIT-Reg Asset      | JG       | 12000001 | IAS Adjustments                | -35,500.00    |
| 690630 | 1   | 11/30/2008 | Def FIT-Reg Asset      | JT       | 30092822 | CY2 Rec Amor Reg Asset/Lia     | 30,024.42     |
| 690630 | 1   | 1/31/2009  | Def FIT-Reg Asset      | JG       | 12000001 | IAS Adjustments                | -38,487.00    |
| 690630 | 1   | 1/31/2009  | Def FIT-Reg Asset      | JT       | 30092822 | CY2 Rec Amor Reg Asset/Lia     | 32,550.70     |
| 690650 | 2   | 11/1/2008  | Def FIT-Other Liab     | JE       | 704      | OCT 2008 GAAP TAX PROVISION    | -1,891,137.00 |
| 690650 | 2   | 12/31/2008 | Def FIT-Other Liab     | JE       | 706      | Dec 2008 YE Provision IFRS     | -62,976.00    |
| 690650 | 2   | 11/30/2008 | Def FIT-Other Liab     | JE       | 30862311 | Record Restricted Stock-Vested | 11,402.00     |
| 690650 | 2   | 12/31/2008 | Def FIT-Other Liab     | JE       | 30866947 | ESPP shortfall in Income State | 1,006.00      |
| 690650 | 2   | 1/31/2009  | Def FIT-Other Liab     | JE       | 30870676 | JANUARY 2009 TAX PROVISION     | 48,467.00     |
| 690720 | 2   | 12/31/2008 | Def SIT-PY Adj Liab    | JE       | 121210   | Recl Acts to match filed retrn | 46,048.00     |
| 690720 | 2   | 12/31/2008 | Def SIT-PY Adj Liab    | JE       | 121212   | Rec'd 2007 Tax Basis B/S Adj   | -10,200.00    |
| 690730 | 1   | 11/30/2008 | Def SIT-Reg Asset      | JT       | 30092822 | CY2 Rec Amor Reg Asset/Lia     | 5,475.58      |
| 690750 | 2   | 11/1/2008  | Def SIT-Other Liab     | JE       | 704      | OCT 2008 GAAP TAX PROVISION    | -318,230.00   |
| 690750 | 2   | 12/31/2008 | Def SIT-Other Liab     | JE       | 706      | Dec 2008 YE Provision IFRS     | 8,655.00      |
| 690750 | 2   | 11/30/2008 | Def SIT-Other Liab     | JE       | 30862311 | Record Restricted Stock-Vested | 2,079.00      |
| 690750 | 2   | 12/31/2008 | Def SIT-Other Liab     | JE       | 30866947 | ESPP shortfall in Income State | 183.00        |
| 690750 | 2   | 1/31/2009  | Def SIT-Other Liab     | JE       | 30870676 | JANUARY 2009 TAX PROVISION     | 7,972.00      |
| 695220 |     | 11/30/2008 | ITC Restored - 3%      | JT       | 30092822 | CY2 Rec Amor Reg Asset/Lia     | -637.67       |

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| OBJECT | SUB | GL DATE    | DESCRIPTION          | DOC TYPE | DOC#     | EXPLANATION                    | AMOUNT      |
|--------|-----|------------|----------------------|----------|----------|--------------------------------|-------------|
| 705100 |     | 11/1/2008  | AFUDC - Equity       | F6       | 30861537 | AFUDC Equity                   | -24.95      |
| 705100 |     | 12/1/2008  | AFUDC - Equity       | F6       | 30865985 | AFUDC Equity                   | -89,248.08  |
| 705100 |     | 11/12/2008 | AFUDC - Equity       | JE       | 30858853 | FACORR REMOVE AFUDC            | -5.39       |
| 705100 |     | 11/18/2008 | AFUDC - Equity       | JE       | 30859497 | FACORR REMOVE NEGATIVE AFUDC   | -4,290.78   |
| 705100 |     | 11/30/2008 | AFUDC - Equity       | JG       | 12000001 | IAS Adjustments                | 188,050.19  |
| 705100 |     | 1/1/2009   | AFUDC - Equity       | F6       | 30869821 | AFUDC Equity                   | -159,783.28 |
| 705100 |     | 1/19/2009  | AFUDC - Equity       | JE       | 30867590 | FA REVERSE AFUDC               | 2,564.49    |
| 705100 |     | 1/31/2009  | AFUDC - Equity       | JG       | 12000001 | IAS Adjustments                | 231,425.20  |
| 715111 |     | 12/31/2008 | M&J Revenues-Outside | JE       | 121215   | Correct Duplicate RI for USAA  | 4,752.45    |
| 715111 |     | 12/10/2008 | M&J Revenues-Outside | JE       | 30862401 | FACORR WRONG MJ OBJECTS        | -517.50     |
| 715111 |     | 11/6/2008  | M&J Revenues-Outside | RI       | 10118191 | Bluegrass Station Division-Rem | -2,393.47   |
| 715111 |     | 11/7/2008  | M&J Revenues-Outside | RI       | 10118247 | Garney Construction Inc-PO/REM | -906.56     |
| 715111 |     | 11/14/2008 | M&J Revenues-Outside | RI       | 10118896 | Todd Johnson Contracting Inc   | -863.70     |
| 715111 |     | 12/9/2008  | M&J Revenues-Outside | RI       | 10119673 | Usaa Casualty Insurance Co     | -4,752.45   |
| 715111 |     | 12/12/2008 | M&J Revenues-Outside | RI       | 10119755 | Usaa Casualty Insurance Co     | -4,752.45   |
| 715111 |     | 12/17/2008 | M&J Revenues-Outside | RI       | 10120244 | Clayton Ray Construction       | -687.99     |
| 715111 |     | 12/17/2008 | M&J Revenues-Outside | RI       | 10120272 | ATS Construction               | -558.81     |
| 715111 |     | 12/17/2008 | M&J Revenues-Outside | RI       | 10120273 | Hinkle Construction            | -213.26     |
| 715111 |     | 12/17/2008 | M&J Revenues-Outside | RI       | 10120274 | ATS Construction               | -553.16     |
| 715111 |     | 12/17/2008 | M&J Revenues-Outside | RI       | 10120275 | Merrel Bierman Excavating      | -376.25     |
| 715111 |     | 12/17/2008 | M&J Revenues-Outside | RI       | 10120276 | Garney Construction Inc-PO/REM | -1,430.29   |
| 715111 |     | 12/17/2008 | M&J Revenues-Outside | RI       | 10120277 | Rosemont Builders              | -442.34     |
| 715111 |     | 12/17/2008 | M&J Revenues-Outside | RI       | 10120278 | Triple D - Remit               | -685.61     |
| 715111 |     | 11/1/2008  | M&J Revenues-Outside | RR       | 10117038 | Bluegrass Station Division-Rem | -8,487.17   |
| 715111 |     | 12/1/2008  | M&J Revenues-Outside | RR       | 10118767 | Bluegrass Station Division-Rem | -8,487.17   |
| 715111 |     | 1/1/2009   | M&J Revenues-Outside | JE       | 121215   | Correct Duplicate RI for USAA  | -4,752.45   |
| 715111 |     | 1/13/2009  | M&J Revenues-Outside | RI       | 10119673 | Usaa Casualty Insurance Co     | 4,752.45    |
| 715111 |     | 1/1/2009   | M&J Revenues-Outside | RI       | 10121976 | Bluegrass Station Division-Rem | -8,487.17   |
| 715111 |     | 1/13/2009  | M&J Revenues-Outside | RM       | 1468     | Kliddinist Nicholas L          | 904.62      |
| 716121 |     | 11/6/2008  | M&J Expenses-Outside | II       | 501325   | Inventory Issue-Stk E & D      | 58.33       |
| 716121 |     | 11/14/2008 | M&J Expenses-Outside | II       | 502744   | Inventory Issue-Stk E & D      | 20.76       |
| 716121 |     | 11/14/2008 | M&J Expenses-Outside | II       | 502745   | Inventory Issue-Stk E & D      | 35.09       |
| 716121 |     | 11/14/2008 | M&J Expenses-Outside | II       | 502746   | Inventory Issue-Stk E & D      | 16.07       |
| 716121 |     | 12/11/2008 | M&J Expenses-Outside | II       | 507536   | Inventory Issue-Stk E & D      | 141.36      |
| 716121 |     | 12/17/2008 | M&J Expenses-Outside | II       | 508757   | Inventory Issue-Stk E & D      | 27.24       |
| 716121 |     | 12/19/2008 | M&J Expenses-Outside | II       | 509288   | Inventory Issue-Stk E & D      | 61.44       |
| 716121 |     | 12/19/2008 | M&J Expenses-Outside | II       | 509289   | Inventory Issue-Stk E & D      | 616.83      |
| 716121 |     | 12/29/2008 | M&J Expenses-Outside | II       | 510250   | Inventory Issue-Stk E & D      | 7.24        |
| 716121 |     | 11/14/2008 | M&J Expenses-Outside | IR       | 502742   | Inventory Return               | 20.76       |
| 716121 |     | 11/14/2008 | M&J Expenses-Outside | IR       | 502743   | Inventory Return               | 35.09       |
| 716121 |     | 11/13/2008 | M&J Expenses-Outside | JE       | 30859058 | BPCORR CORRECT P CARD ENTRY    | 268.18      |
| 716121 |     | 11/30/2008 | M&J Expenses-Outside | JE       | 30860798 | BPCORR CORRECT P CARD ENTRY    | 233.20      |
| 716121 |     | 12/22/2008 | M&J Expenses-Outside | JE       | 30863905 | BPCORR TRANSFER UNDISTRIBUTEI  | 102.63      |
| 716121 |     | 12/31/2008 | M&J Expenses-Outside | JE       | 30865273 | BPCORR CORRECT P CARD CHARGE   | 23.66       |
| 716121 |     | 11/14/2008 | M&J Expenses-Outside | PV       | 42070412 | TFH LLC - REMIT/PO             | 1,180.00    |
| 716121 |     | 12/8/2008  | M&J Expenses-Outside | PV       | 42087985 | CI Thornburg Co Inc            | 1,603.41    |
| 716121 |     | 12/8/2008  | M&J Expenses-Outside | PV       | 42088001 | CI Thornburg Co Inc            | 166.49      |
| 716121 |     | 12/26/2008 | M&J Expenses-Outside | PV       | 42105702 | HG Wilson & Sons Contractors I | 2,198.30    |
| 716121 |     | 11/15/2008 | M&J Expenses-Outside | ST       | 30859148 | SABRIX NO TAX CHARGED ACR      | 70.80       |
| 716121 |     | 11/7/2008  | M&J Expenses-Outside | T2       | 31067    | Payroll Labor Distribution     | 51.52       |
| 716121 |     | 11/16/2008 | M&J Expenses-Outside | T2       | 31179    | Payroll Labor Distribution     | 85.10       |
| 716121 |     | 12/5/2008  | M&J Expenses-Outside | T2       | 31303    | Payroll Labor Distribution     | 225.76      |
| 716121 |     | 12/14/2008 | M&J Expenses-Outside | T2       | 31484    | Payroll Labor Distribution     | 29.29       |
| 716121 |     | 12/28/2008 | M&J Expenses-Outside | T2       | 31681    | Payroll Labor Distribution     | 874.28      |
| 716121 |     | 11/7/2008  | M&J Expenses-Outside | T3       | 31068    | Actual Burden Journal Entries  | 40.44       |
| 716121 |     | 11/16/2008 | M&J Expenses-Outside | T3       | 31180    | Actual Burden Journal Entries  | 34.22       |
| 716121 |     | 12/5/2008  | M&J Expenses-Outside | T3       | 31304    | Actual Burden Journal Entries  | 78.70       |
| 716121 |     | 12/14/2008 | M&J Expenses-Outside | T3       | 31485    | Actual Burden Journal Entries  | 22.56       |
| 716121 |     | 12/28/2008 | M&J Expenses-Outside | T3       | 31682    | Actual Burden Journal Entries  | 456.30      |
| 716121 |     | 1/5/2009   | M&J Expenses-Outside | II       | 511623   | Inventory Issue-Stk E & D      | 16.37       |
| 716121 |     | 1/5/2009   | M&J Expenses-Outside | II       | 511624   | Inventory Issue-Stk E & D      | 2.33        |
| 716121 |     | 1/8/2009   | M&J Expenses-Outside | II       | 512193   | Inventory Issue-Stk E & D      | 16.94       |
| 716121 |     | 1/12/2009  | M&J Expenses-Outside | II       | 512535   | Inventory Issue-Stk E & D      | 205.82      |
| 716121 |     | 1/12/2009  | M&J Expenses-Outside | II       | 512538   | Inventory Issue-Stk E & D      | 113.07      |
| 716121 |     | 1/23/2009  | M&J Expenses-Outside | II       | 514375   | Inventory Issue-Stk E & D      | 6.44        |
| 716121 |     | 1/31/2009  | M&J Expenses-Outside | JE       | 30869168 | FA RECLASS UNDISTRIBUTED COST  | 20.83       |

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| OBJECT | SUB | GL DATE    | DESCRIPTION               | DOC TYPE | DOC#     | EXPLANATION                    | AMOUNT     |
|--------|-----|------------|---------------------------|----------|----------|--------------------------------|------------|
| 716121 |     | 1/11/2009  | M&J Expenses-Outside      | T2       | 31831    | Payroll Labor Distribution     | 279.13     |
| 716121 |     | 1/25/2009  | M&J Expenses-Outside      | T2       | 32058    | Payroll Labor Distribution     | 2,290.81   |
| 716121 |     | 1/31/2009  | M&J Expenses-Outside      | T2       | 32150    | Payroll Labor Distribution     | 650.37     |
| 716121 |     | 1/11/2009  | M&J Expenses-Outside      | T3       | 31832    | Actual Burden Journal Entries  | 80.34      |
| 716121 |     | 1/25/2009  | M&J Expenses-Outside      | T3       | 32059    | Actual Burden Journal Entries  | 1,040.00   |
| 716121 |     | 1/31/2009  | M&J Expenses-Outside      | T3       | 32152    | Actual Burden Journal Entries  | 446.77     |
| 716122 |     | 11/30/2008 | M&J Expenses-Inside       | JE       | 30862040 | FASTR - ALLOCATION KY_ALLEXP2  | 797.80     |
| 716122 |     | 12/28/2008 | M&J Expenses-Inside       | T2       | 31681    | Payroll Labor Distribution     | -383.32    |
| 716122 |     | 12/28/2008 | M&J Expenses-Inside       | T3       | 31682    | Actual Burden Journal Entries  | -146.61    |
| 716122 |     | 1/31/2009  | M&J Expenses-Inside       | JE       | 30869462 | FASTR - ALLOCATION KY_ALLEXP2  | 45.42      |
| 716122 |     | 1/11/2009  | M&J Expenses-Inside       | T2       | 31831    | Payroll Labor Distribution     | 133.16     |
| 716122 |     | 1/11/2009  | M&J Expenses-Inside       | T3       | 31832    | Actual Burden Journal Entries  | 125.44     |
| 755100 |     | 11/30/2008 | Amort UPAA                | JU       | 908      | Amortize Owenton Acquisition   | -35.38     |
| 755201 |     | 11/30/2008 | Amort PS Exp w/ mandatory | JG       | 12000001 | IAS Adjustments                | -64.24     |
| 755201 |     | 11/30/2008 | Amort PS Exp w/ mandatory | JR       | 1005     | AMORT PREFERRED STOCK EXP      | 64.24      |
| 755201 |     | 1/31/2009  | Amort PS Exp w/ mandatory | JG       | 12000001 | IAS Adjustments                | -64.24     |
| 755201 |     | 1/31/2009  | Amort PS Exp w/ mandatory | JR       | 1005     | AMORT PREFERRED STOCK EXP      | 64.24      |
| 760100 |     | 11/13/2008 | Donations Deduct          | CC       | 5367     | OWENTON NEWS                   | 285.00     |
| 760100 |     | 11/20/2008 | Donations Deduct          | CC       | 5379     | BIG BROTHERS BIG SISTERS       | 2,500.00   |
| 760100 |     | 12/4/2008  | Donations Deduct          | CC       | 5423     | CHAMBER OF COMMERCE            | 1,000.00   |
| 760100 |     | 12/31/2008 | Donations Deduct          | CC       | 5494     | BLUEGRASS INSTITUTE            | 500.00     |
| 760100 |     | 11/26/2008 | Donations Deduct          | JE       | 130      | KY unmapped pcard accrual 1108 | 1,000.00   |
| 760100 |     | 12/31/2008 | Donations Deduct          | PD       | 42110445 | News-Herald Owenton            | -180.00    |
| 760100 |     | 11/4/2008  | Donations Deduct          | PS       | 42062140 | United Way of the Bluegrass -  | 300.00     |
| 760100 |     | 11/11/2008 | Donations Deduct          | PS       | 42068267 | Owen County 4-H Council        | 800.00     |
| 760100 |     | 11/20/2008 | Donations Deduct          | PS       | 42076264 | African-American Forum Inc - P | 1,750.00   |
| 760100 |     | 11/20/2008 | Donations Deduct          | PS       | 42076265 | ASCE Bluegrass Chapter         | 300.00     |
| 760100 |     | 11/20/2008 | Donations Deduct          | PS       | 42076266 | Owen County Historical Society | 2,500.00   |
| 760100 |     | 11/21/2008 | Donations Deduct          | PS       | 42077338 | American Red Cross             | 80.00      |
| 760100 |     | 12/9/2008  | Donations Deduct          | PS       | 42090469 | Remmco Services Inc            | 500.00     |
| 760100 |     | 12/9/2008  | Donations Deduct          | PS       | 42090470 | Kentucky Hydro Seeding         | 500.00     |
| 760100 |     | 12/11/2008 | Donations Deduct          | PS       | 42091870 | Kaiser Amanda                  | 500.00     |
| 760100 |     | 12/19/2008 | Donations Deduct          | PS       | 42100954 | ATS Construction               | 1,000.00   |
| 760100 |     | 12/22/2008 | Donations Deduct          | PS       | 42103372 | Woodall Construction Co        | 500.00     |
| 760100 |     | 12/29/2008 | Donations Deduct          | PS       | 42107440 | CR Cable Construction Inc      | 500.00     |
| 760100 |     | 12/31/2008 | Donations Deduct          | PV       | 42110434 | News-Herald Owenton            | 405.00     |
| 760100 |     | 12/30/2008 | Donations Deduct          | RI       | 10120617 | Moriah Group(All Use)PO/REMIT  | -200.00    |
| 760100 |     | 1/22/2009  | Donations Deduct          | CC       | 5559     | THE LOCKER ROOM                | 200.00     |
| 760100 |     | 1/21/2009  | Donations Deduct          | JE       | 120102   | Recls Disb Req wtr load deposi | -500.00    |
| 760100 |     | 1/31/2009  | Donations Deduct          | JE       | 120106   | True Up PPD Oth & Recls Oce Im | 5,000.00   |
| 760100 |     | 1/2/2009   | Donations Deduct          | PS       | 42112803 | Plant Masters                  | 500.00     |
| 760100 |     | 1/2/2009   | Donations Deduct          | PS       | 42112804 | Pratt's Lawn & Landscape Inc   | 500.00     |
| 760100 |     | 1/7/2009   | Donations Deduct          | PS       | 42115832 | LFUCG Parks - REMIT            | 200.00     |
| 760100 |     | 1/7/2009   | Donations Deduct          | PS       | 42115833 | Martin Luther King Jr Celebrat | 1,000.00   |
| 760100 |     | 1/12/2009  | Donations Deduct          | PS       | 42118248 | American Red Cross             | 1,000.00   |
| 760100 |     | 1/13/2009  | Donations Deduct          | PS       | 42119481 | Nature Conservancy             | 1,000.00   |
| 760100 |     | 1/14/2009  | Donations Deduct          | PS       | 42120449 | Owen Cty High School-PO/REMIT  | 300.00     |
| 760100 |     | 1/6/2009   | Donations Deduct          | PV       | 42115717 | Reach-PO/REMIT                 | 1,100.00   |
| 760100 |     | 1/15/2009  | Donations Deduct          | PV       | 42120901 | Habitat For Humanity - Lexingt | 1,000.00   |
| 760100 |     | 1/15/2009  | Donations Deduct          | PV       | 42120948 | News-Herald Owenton            | 138.37     |
| 760100 |     | 1/27/2009  | Donations Deduct          | PV       | 42128905 | ORSANCO Educational Foundation | 5,000.00   |
| 760200 |     | 11/13/2008 | Other Income Deductions   | CC       | 5360     | AMEX FEE EOQBIB                | 20.00      |
| 760200 |     | 12/31/2008 | Other Income Deductions   | CC       | 5494     | AMEXFEE                        | 20.00      |
| 760200 |     | 11/3/2008  | Other Income Deductions   | PS       | 42060734 | Central Music Academy Inc      | 1,798.00   |
| 760200 |     | 11/5/2008  | Other Income Deductions   | PS       | 42064053 | Pld Girls Basketball-REMIT     | 275.00     |
| 760200 |     | 11/10/2008 | Other Income Deductions   | PS       | 42067283 | LFUCG Parks - REMIT            | 500.00     |
| 760200 |     | 1/6/2009   | Other Income Deductions   | PV       | 42115714 | Lexington Professional Basebal | 19,666.00  |
| 760200 |     | 1/6/2009   | Other Income Deductions   | PV       | 42115741 | Scott County High School       | 2,500.00   |
| 760200 |     | 1/7/2009   | Other Income Deductions   | PV       | 42115897 | Athletic World Advertising - P | 480.00     |
| 760200 |     | 1/7/2009   | Other Income Deductions   | PV       | 42115903 | Athletic World Advertising - P | 480.00     |
| 760200 |     | 1/8/2009   | Other Income Deductions   | ST       | 30866577 | SABRIX NO TAX CHARGED ACR      | 28.80      |
| 760500 |     | 11/6/2008  | Non-Op Empl Exp Deduct    | CC       | 5336     | MARRIOTT 33736 - F/B           | 337.60     |
| 760500 |     | 11/13/2008 | Non-Op Empl Exp Deduct    | CC       | 5360     | HILTON HOTEL SANTA FE F&B      | 56.75      |
| 760500 |     | 11/26/2008 | Non-Op Empl Exp Deduct    | CC       | 5401     | DELTA AIR                      | 100.00     |
| 780100 |     | 11/11/2008 | SIT-Other Inc & Ded Curr  | JE       | 704      | OCT 2008 GAAP TAX PROVISION    | 7,370.00   |
| 780100 |     | 12/31/2008 | SIT-Other Inc & Ded Curr  | JE       | 706      | Dec 2008 YE Provision IFRS     | 533,405.00 |

Kentucky-American Water Company  
Base Period Update PSCDR1 Item #28

| OBJECT | SUB  | GL DATE    | DESCRIPTION              | DOC TYPE | DOC#     | EXPLANATION                    | AMOUNT       |
|--------|------|------------|--------------------------|----------|----------|--------------------------------|--------------|
| 780100 |      | 1/31/2009  | SIT-Other Inc & Ded Curr | JE       | 30870676 | JANUARY 2009 TAX PROVISION     | -1,709.00    |
| 790100 |      | 11/1/2008  | FIT-Oth Inc & Ded-curr   | JE       | 704      | OCT 2008 GAAP TAX PROVISION    | 37,621.00    |
| 790100 |      | 12/31/2008 | FIT-Oth Inc & Ded-curr   | JE       | 706      | Dec 2008 YE Provision IFRS     | 2,738,132.00 |
| 790100 |      | 1/31/2009  | FIT-Oth Inc & Ded-curr   | JE       | 30870676 | JANUARY 2009 TAX PROVISION     | -8,851.00    |
| 810100 |      | 11/30/2008 | Int LTD-Outside Reg      | JE       | 103      | INT ACCRUAL ALL SUBS           | 137,712.50   |
| 810100 |      | 11/30/2008 | Int LTD-Outside Reg      | JE       | 121111   | True Up Acct 262398            | 1,836.48     |
| 810100 |      | 11/30/2008 | Int LTD-Outside Reg      | JE       | 121116   | True Up Acct 262398            | -1,836.48    |
| 810100 |      | 11/30/2008 | Int LTD-Outside Reg      | JG       | 12000001 | IAS Adjustments                | 1,836.48     |
| 810100 |      | 11/30/2008 | Int LTD-Outside Reg      | JR       | 30059977 | Amortize Gain on Loan Payoff   | -10,734.55   |
| 810100 |      | 1/31/2009  | Int LTD-Outside Reg      | JE       | 103      | INTEREST ACCRL ALL SUBS        | 40,600.00    |
| 810100 |      | 1/31/2009  | Int LTD-Outside Reg      | JG       | 101      | Record IAS Adj on new Reg Acct | -674,440.22  |
| 810100 |      | 1/31/2009  | Int LTD-Outside Reg      | JG       | 12000001 | IAS Adjustments                | -12,712.27   |
| 810100 |      | 1/31/2009  | Int LTD-Outside Reg      | JR       | 30059977 | Amortize Gain on Loan Payoff   | -10,875.79   |
| 810400 | AW46 | 11/30/2008 | Int LTD-Inside AW46      | JE       | 103      | INT ACCRUAL ALL SUBS           | 311,468.33   |
| 820100 |      | 11/30/2008 | Amort Debt Disc & Exp    | JG       | 12000001 | IAS Adjustments                | -665.38      |
| 820100 |      | 11/30/2008 | Amort Debt Disc & Exp    | JR       | 1003     | Amortize Debt Expense-OUTSIDE  | 665.38       |
| 820100 |      | 1/31/2009  | Amort Debt Disc & Exp    | JG       | 12000001 | IAS Adjustments                | -665.38      |
| 820100 |      | 1/31/2009  | Amort Debt Disc & Exp    | JR       | 1003     | Amortize Debt Expense-OUTSIDE  | 665.38       |
| 820110 | AW46 | 11/30/2008 | Amort DExp Inside AW46   | JE       | 4602     | CORRECT SUBS DEBT ERRORS       | 3.19         |
| 820110 | AW46 | 11/30/2008 | Amort DExp Inside AW46   | JR       | 1007     | Amortize debt Exp Inside       | 5,207.81     |
| 820110 | IA46 | 11/30/2008 | Amort DExp Inside IA46   | JG       | 12000001 | IAS Adjustments                | -5,285.56    |
| 830100 | AW46 | 11/30/2008 | Interest STD Inside      | JE       | 125      | AWCC Activity for Nov 08       | 83,792.47    |
| 830100 | AW46 | 12/31/2008 | Interest STD Inside      | JE       | 126      | SER AWCC activity-Kyriba       | 97,914.38    |
| 830100 | AW46 | 1/31/2009  | Interest STD Inside      | JE       | 125      | AWCC activity -January 2009    | 40,879.24    |
| 850000 |      | 11/1/2008  | AFUDC Debt               | F0       | 30861536 | AFUDC Debt                     | -19.18       |
| 850000 |      | 12/1/2008  | AFUDC Debt               | F0       | 30865982 | AFUDC Debt                     | -5.98        |
| 850000 |      | 11/30/2008 | AFUDC Debt               | JG       | 12000001 | IAS Adjustments                | 86,302.98    |
| 850000 |      | 1/1/2009   | AFUDC Debt               | F0       | 30869820 | AFUDC Debt                     | -339.07      |
| 850000 |      | 1/31/2009  | AFUDC Debt               | JG       | 12000001 | IAS Adjustments                | 123,331.87   |
| 860040 |      | 11/30/2008 | Div Dec PS-Out w/ mand   | JE       | 103      | INT ACCRUAL ALL SUBS           | 31,762.50    |
| 860220 | AW02 | 12/31/2008 | Div Decl Com Stk In-AW02 | DT       | 120      | QTRLY DIVIDS CS I/S ALL SUBS   | 2,554,847.33 |