

**KENTUCKY-AMERICAN WATER COMPANY**  
**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

2. Provide a copy of all Kentucky-American internal accounting manuals, directives, policies, and procedures.

Response:

The documents responsive to this question are confidential and proprietary, and, therefore, the Company has filed a Petition for Confidential Treatment contemporaneously with these responses. The Company will provide copies of the requested documents to all parties in this case upon execution of an appropriate confidentiality agreement.

For electronic version, see KAW\_R\_PSCDR1#2\_111408.pdf

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Witness Responsible: Michael A. Miller

3. Provide a complete copy of all Kentucky-American budget instructions, assumptions, directives, manuals, policies and procedures, time lines, and descriptions of budget procedures.

Response:

See attached.

For the electronic version, refer to KAW\_R\_PSCDR1#3\_111408.pdf.

**AMERICAN WATER**  
**Global Assumptions for Business Plan 2009-2013**

	<u>2008</u>	<u>2009</u>	<u>2010</u>
<b>Financial</b>			
Consumer Price Index	2.5%	2.5%	2.5%
Debt/Equity Levels (reg subs)	To be determined with Treasury		
Interest Rates	To be provided by Treasury		
<b>Labor Related</b>			
Annual Wage Increase (unless stipulated by union contracts)	4.0%	4.0%	4.0%
Group Insurance (includes medical, dental, life, disability and employee assistance)			
- Regulated Weighted Avg.	11,233	12,245	13,350
- Non-Regulated Weighted Avg.	7,305	8,000	8,700
Social Security:			
- FICA rate	6.20%	6.20%	6.20%
- FICA wate base	\$102,000	\$106,100	\$110,400
- Medicare rate	1.45%	1.45%	1.45%
Pension & Post-Retirement Welfare	See separate files provided		
Defined Contribution Plans			
- For employees hired prior to 1/1/06	401(k) 50% of first 5% of base pay		
	401(k) 100% of first 3%, plus 50% of next 2% of base pay. 5.25% defined contribution account for employees not in defined benefit pension plan.		
- For employees hired on or after 1/1/06	\$500 annual contribution for union employees who are not eligible for post-retirement welfare benefits		
Retiree medical reimbursement	100%	100%	100%
Bonus Calculation (as a % of target)			
	Assume 74% of target payout for 2007 cycle, 100% for future cycles		
Long Term Incentive Plan (as a % of target)	Best practice is to budget 1% of total payroll or \$530 per employee, excluding tuition reimbursement		
Training	See separate file provided by Supply Chain		
<b>Commodities</b>			

**2009 Supply Chain Business Plan Assumptions**

\* Increases are Year-over-Year (Incremental from Prior Year)

<u>Category</u>	<u>State</u>	<u>Change from Prior Year</u>	<u>Year</u>	<u>Supply Chain Contact</u>	<u>Notes/Comments (ex. Agreements Pending/Ending) Basis for Estimates</u>
Natural Gas	KY	1.0%	2009	Brett Bower	
Fleet Fuel	KY	1.0%	2009	Brett Bower	
Fleet - Sedan	KY	3.5%	2009	Rob Allen	Shrinking Supplier Base & Forecasted Increases in Metals
Fleet - Light Truck	KY	3.5%	2009	Rob Allen	Shrinking Supplier Base & Forecasted Increases in Metals
Fleet - Medium Truck	KY	3.5%	2009	Rob Allen	Shrinking Supplier Base & Forecasted Increases in Metals
Fleet - Dump Truck	KY	3.5%	2009	Rob Allen	Shrinking Supplier Base & Forecasted Increases in Metals
Fleet - Maintenance	KY	5.0%	2009	Rob Allen	Materials Price Increases (Petroleum Based Lubricants & Metal Based Spare Parts)
Chlorine	KY	-3.0%	2009	Dick Guyer/Jerry Coyne	Price of Chlorine down off-set with increases in transportation (aging rail vs barge from producer)
Caustic Soda	KY	31.0%	2009	Dick Guyer/Jerry Coyne	Upward Pressures due to Strong Demand and Limited Supply
Sodium Hypo	KY	9.5%	2009	Dick Guyer/Jerry Coyne	Strong Demand and Increases in Transportation
Chemicals - Other	KY	12.0%	2009	Dick Guyer/Jerry Coyne	Transportation (14%) & Production (10%) Increases
MRO	KY	2.5%	2009	Dick Guyer/Chuck Daniel	Relatively Flat - Mirrors CPI
Telecomm - Local Services	KY	-8.0%	2009	Darryl Daisey/Joe Magee	Reduction Estimates from Calence (2% from 2007 to 2008 + Add'l 6% in 2009)
Telecomm - Long Distance	KY	-23.0%	2009	Darryl Daisey/Joe Magee	Reduction Estimates from Calence (15% from 2007 to 2008 + Add'l 7% in 2009)
Telecomm - Wireless (Cell Phones & Air Cards)	KY	-23.0%	2009	Darryl Daisey/Joe Magee	Reduction Estimates from Calence (15% from 2007 to 2008 + Add'l 7% in 2009)
Telecomm - Data	KY	-24.0%	2009	Darryl Daisey/Joe Magee	Reduction Estimates from Calence (13% from 2007 to 2008 + Add'l 10% in 2009)
Paving	KY	9.0%	2009	Bill Hardy	
Network Repair	KY	8.0%	2009	Bill Hardy	
Residuals	KY	6.0%	2009	Bill Hardy	
Facilities Maintenance	KY	5.0%	2009	Bill Hardy	

**2009 Supply Chain Business Plan Assumptions**

\* Increases are Year-over-Year (Incremental from Prior Year)

<u>Category</u>	<u>State</u>	<u>Change from Prior Year</u>	<u>Year</u>	<u>Supply Chain Contact</u>	<u>Notes/Comments (ex. Agreements Pending/Ending) Basis for Estimates</u>
Electricity	KY	2.0%	2010	Brett Bower	
Natural Gas	KY	2.0%	2010	Brett Bower	
Fleet Fuel	KY	1.0%	2010	Brett Bower	
Fleet - Sedan	KY	3.5%	2010	Rob Allen	Shrinking Supplier Base & Forecasted Increases in Metals
Fleet - Light Truck	KY	3.5%	2010	Rob Allen	Shrinking Supplier Base & Forecasted Increases in Metals
Fleet - Medium Truck	KY	8.0%	2010	Rob Allen	New EPA Requirements for Diesel Engines (Step II)
Fleet - Dump Truck	KY	8.0%	2010	Rob Allen	New EPA Requirements for Diesel Engines (Step II)
Fleet - Maintenance	KY	5.0%	2010	Rob Allen	Materials Price Increases (Petroleum Based Lubricants & Metal Based Spare Parts)
Chlorine	KY	2.0%	2010	Dick Guyer/Jerry Coyne	Chlorine relatively flat & transportation relatively flat (lower than CPI)
Caustic Soda	KY	14.0%	2010	Dick Guyer/Jerry Coyne	Increases mitigate due to slowing down of Economy
Sodium Hypo	KY	2.5%	2010	Dick Guyer/Jerry Coyne	Increases mitigate due to slowing down of Economy
Chemicals - Other	KY	5.5%	2010	Dick Guyer/Jerry Coyne	Increases mitigate due to slowing down of Economy
MRO	KY	2.5%	2010	Dick Guyer/Chuck Daniel	Relatively Flat - Mirrors CPI
Telecomm - Local Services	KY	0.0%	2010	Darryl Daisey/Joe Magee	No Increases - Technology Advances + Add'l Reductions will off-set any increases
Telecomm - Long Distance	KY	0.0%	2010	Darryl Daisey/Joe Magee	No Increases - Technology Advances + Add'l Reductions will off-set any increases
Telecomm - Wireless (Cell Phones & Air Cards)	KY	0.0%	2010	Darryl Daisey/Joe Magee	No Increases - Technology Advances + Add'l Reductions will off-set any increases
Telecomm - Data	KY	0.0%	2010	Darryl Daisey/Joe Magee	No Increases - Technology Advances + Add'l Reductions will off-set any increases
Paving	KY	2.0%	2010	Bill Hardy	
Network Repair	KY	2.0%	2010	Bill Hardy	
Residuals	KY	2.0%	2010	Bill Hardy	
Facilities Maintenance	KY	2.0%	2010	Bill Hardy	

**2009-2010 BUSINESS PLAN TIMETABLE - Overview**

Task	Owner	Due Date
<b>BUSINESS PLAN</b>		
<b>Organization/Process</b>		
Communicate Business Plan Calendar	Corporate Planning	1/18/2008
Meetings to Review Business Planning Process	Corporate Planning	3/26/2008
<b>Bottom-up Operating Needs Assessment</b>		
Distribute Templates - Operating Needs Assessment	Corporate Planning	3/10/2008
Develop Operating Requirements/Needs Assessment	Business Units/Regions/AWWS	3/20/2008
Develop Recommended Initiatives to Address Operating Needs	Business Units/Regions/AWWS	3/24/2008
<b>Strategy Development</b>		
Provide Operating Needs Assessment/ Recommended Initiatives for Consideration	Business Units	3/26/2008
Conduct Market Research for Strategy Setting	Strategy & Growth	TBD
Strategy Work Sessions	Executive Leadership	TBD
Tentatively Define Mission, Strategic Objectives, Mission Critical Initiatives and Key Performance Measures	Executive Leadership	3/26/2008
<b>Develop Business Plan Assumptions</b>		
Coordinate Development BP Assumptions	Corporate Planning	3/18/2008
- Economic	Treasury	3/14/2008
- Capex	Capital Program Management	3/14/2008
- Preliminary Capital Structure	Treasury	3/14/2008
- Operations	Operations	3/14/2008
- Labor related	Human Resources	3/14/2008
- Preliminary ETR	Tax	3/14/2008
- Commodities	Procurement	3/14/2008
Preliminary rate Schedule	Rates	3/14/2008
Document Accounting Considerations	Accounting	3/14/2008
<b>Kick-off Five Year Plan Development</b>		
Review Business Plan Guidance and Assumptions with Executive Team	Executive Team/Corp Planning	3/19/2008
Communicate Guidance on Strategic Objective and Initiatives to Business Units	Executive Team/Corp Planning	3/26/2008
Business Plan Kick-off Meeting	All	3/26-3/27/08
Distribute Business Plan Guidance, including global assumptions	Corporate Planning	3/26-3/27/08
Distribute Business Plan Presentation templates	Corporate Planning	3/26-3/27/08
<b>Define Key Operating Initiatives</b>		
Complete Business Cases for Initiatives and Projects	Business Units/Div/Regions/AWWS	4/21/2008
Conduct Business Case Review Sessions	Corp Financial Evaluations & Planning	4/21/08-4/29/08
Define and Finalize Key Enterprise-Wide Initiatives (AWWS)	Exec Team/Corp Planning	4/23/2008
Define and Finalize Key Operating Initiatives (Division/Region/AWE/AWWS Levels)(AWWS)	Div/Reg Mgt Teams & Corp Planning	4/25/2008
Define Business Unit Missions, Objectives and Key Operating Initiatives (Subsidiaries)	Business Units/Div/Regions/AWWS	4/30/2008
<b>Capital Program Review</b>		
Capex Plans submitted for review	Capital Program Management	5/2/2007
Service Company Capital Plan Review Session	CPM/CorpPlanning/Functional Leads	5/5/2008
Subsidiary Capital Plan Review Sessions	CPM/CorpPlanning/Business Units	5/6/08-5/12/08
<b>Service Company Charges</b>		
Service Company Business Plan Completed	Service Company Finance	5/7/2008
Executive Team Review - Service Company Plan	Executive Team, Planning & Serv. Co. Fin	5/8/2008
Service Company Fees Distributed	Service Company Finance	5/9/2008
<b>Business Plan Optimization</b>		
Preliminary First Draft Submission to Corporate Planning	Business Units/Regions	5/15/2008
Working Sessions held with each Region to Optimize Results	All	5/15/08-5/22/08
- Analyze Capex Plan	All	5/15/08-5/22/08
- Analyze Rate strategy	All	5/15/08-5/22/08
- Analyze Operating Expenses	All	5/15/08-5/22/08
<b>Interest and Tax Calculations</b>		
First Submission Due to Corporate Planning	All	5/28/2008
Draft Consolidated Cash Flow Prepared	Corporate Planning	5/30/2008
Treasury Refines Capital Structure/Interest Calculations	Treasury	6/3/2008
Tax Refines Tax Calculations/First Submission Complete	Tax	6/6/2008
<b>Subsidiary Business Plan Presentations</b>		
Business Plan Presentation Completed	Business Units/Regions/ Corp	6/17/2008
Business Plan Review Session with Each Division/Region	Executive Leadership/Corp Planning	6/18-6/19/08
Action Items Identified for Remediation	Corporate Planning	6/20/2008
<b>Finalize Business Plan</b>		
Second Submission to Corporate Planning	Business Units/Regions	6/27/2008
Consolidated Cash Flow updated	Corporate Planning	6/30/2008
Recalculation of Capital Structure/Interest	Treasury	7/1/2008
Recalculation of Taxes	Tax	7/2/2008
<b>Consolidated Business Plan Presentation and Approval</b>		
Preparation of Business Plan Presentation	Corporate Planning	7/11/2008
Presentation of Business Plan to American Water Board	CFO/COO	July 2007

Task	Owner	Due Date
<b>OPERATING BUDGET</b>		
<b>Commence Budget Preparation</b>		
Begin Development of Monthly Budget Detail	All	8/1/2008
Updated Global Assumptions Provided	Corporate Planning	9/1/2008
Capital Plan Details available	Capital Program Management	9/15/2008
<b>Evaluate O's &amp; V's vs. Business Plan</b>		
Service Company Opportunities and Vulnerabilities Completed	Service Company Finance	9/15/2008
Meeting to Review Service Company O's & V's	Executive Team	Week of 9/15/08
Guidance Provided on Service Company O's & V's	Executive Team	9/19/2008
Submit Schedule of Opportunities and Vulnerabilities	Business Units/Div/Regions	9/26/2008
Meeting to Review O's & V's and Review of Service Company Budget	Executive Team	Week of 9/29/08
<b>Finalize Budget</b>		
Service Company Charges Distributed	Service Company Finance	10/2/2008
Guidance on O's & V's Provided	Executive Team	10/2/2008
Budget Submission Due	Business Units/Div/Regions	11/5/2008
Draft Consolidated Cash Flow Prepared	Corporate Planning	11/10/2008
Treasury Refines Capital Structure/Interest Calculations	Treasury	11/13/2008
Tax Refines Tax Calculations/First Submission Complete	Tax	11/18/2008
Consolidate Budget Presentation Prepared	Corporate Planning	11/21/2008
<b>Budget Presentation and Approval</b>		
Presentation to Executive Team	Corporate Planning	Week of 12/1/08
Consolidated Budget Presentation to American Board for Approval	Executive Team	12/16/2008

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Witness Responsible: Michael A. Miller/Sheila Miller

4. a. Provide a comparison of Kentucky-American's monthly operating budgets to the actual results, by account, for each of the following calendar years: 2004, 2005, 2006, and 2007. Kentucky-American's response shall include comparisons for the following major expense categories:
- (1) Fuel and Power Expense; (2) Chemical Expense; (3) Management Fee Expense; (4) Customer Accounting Expense; (5) General Office Expense; (6) Miscellaneous Expense; (7) Maintenance Expense.
- b. Provide, for each yearly account variance that exceeds 5 percent, a detailed explanation for the variance.

Response:

- a. Please see the attached schedules for 2004, 2005, 2006, and 2007 which detail the actual to budget results by account by month. The comparison for major expense categories is detailed below.

Description	2004		2005		2006		2007	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Fuel & Power Expense	2,043,055	2,152,611	2,365,918	2,176,259	2,638,270	2,127,636	2,827,611	2,960,000
Chemical Expense	1,228,405	1,389,576	1,212,790	1,432,353	1,495,887	1,348,523	1,691,698	1,590,118
Management Fees Expense	6,135,981	3,236,268	5,912,684	5,512,992	6,612,414	6,254,000	7,516,223	6,987,757
Customer Accounting Expense	1,361,592	982,316	1,377,865	1,142,432	1,399,605	1,160,838	1,425,214	1,386,901
General Office Expense	411,481	359,055	913,427	360,704	470,171	329,299	463,222	479,085
Miscellaneous Expense	6,862,384	3,007,986	3,940,665	2,380,778	2,933,442	2,534,684	2,245,208	3,044,851
Maintenance Expense	1,239,645	1,199,532	2,413,288	1,297,187	2,284,673	1,248,184	2,235,322	2,740,291



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- b. Please see the attached explanations for each yearly account variance that exceeds 5 percent.

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Kentucky American Water Works Company  
Income Statement Fluctuation Analysis  
December 10, 2004

	Balance at 12/10/2004	Plan Balance at 12/10/2004	Increase (Decrease)	% Change
Operating revenues				
Water	41,372,116	45,930,528	(4,558,412)	-10% <b>A</b>
Sewer	38,932	301,512	(262,580)	-87% <b>B</b>
Other	1,043,633	1,114,685	(71,052)	-6%
Management	-	-	-	0%
Total revenues	42,454,681	47,346,725	(4,892,044)	-10%
Operating expenses				
Labor	4,965,259	5,606,464	(641,205)	-11% <b>C</b>
Purchased water	496,743	351,774	144,969	41% <b>D</b>
Fuel & power	2,043,055	2,152,611	(109,556)	-5%
Chemicals	1,228,405	1,389,576	(161,171)	-12% <b>E</b>
Waste disposal	160,801	177,985	(17,184)	-10% <b>F</b>
Management Fees	6,135,981	3,236,268	2,899,713	90% <b>G</b>
Group insurance	1,559,089	1,597,898	(38,809)	-2%
Pensions	713,561	1,063,164	(349,603)	-33% <b>H</b>
Regulatory Expense	22,811	24,528	(1,717)	-7% <b>I</b>
Insurance other than Group	485,733	536,882	(51,149)	-10% <b>J</b>
Customer Accounting	1,361,592	982,316	379,276	39% <b>K</b>
Rents	74,599	109,232	(34,633)	-32% <b>L</b>
General office expense	411,481	359,055	52,426	15% <b>M</b>
Miscellaneous	6,862,384	3,007,986	3,854,398	128% <b>N</b>
Other maintenance	1,239,645	1,199,532	40,113	3%
Total maintenance and operations expense	27,761,139	21,795,271	5,965,868	27%
Depreciation	6,655,435	6,256,526	398,909	6%
Amortization	709,015	673,596	35,419	5%
General Taxes	2,812,302	2,371,231	441,071	19% <b>O</b>
State Income Taxes	350,069	254,762	95,307	37% <b>P</b>
Federal Income Taxes	(446,541)	3,560,447	(4,006,988)	-113% <b>Q</b>
Tax Savings Acquisition Adjustment	-	701,170	(701,170)	0%
Total operating expenses	37,841,419	35,613,003	2,228,416	6%
Utility operating income	4,613,262	11,733,722	(7,120,460)	-61%
Other income and deductions				
Non-operating rental income	-	-	-	0%
Dividend income-common	-	-	-	0%
Dividend income-preferred	-	-	-	0%
Interest income	1,531	-	1,531	#DIV/0!
AFUDC Equity	115,544	289,392	(173,848)	-60% <b>R</b>
M&J Miscellaneous income	(54,944)	29,974	(84,918)	-283% <b>S</b>
Gain (Loss) on Disposition	200,000	-	200,000	100% <b>T</b>
Total other income	262,131	319,366	(57,235)	-18%
Miscellaneous amortization	771	-	771	#DIV/0!
Tax savings acquisition adjustment	-	-	-	0%
Misc. other deductions	344,753	345,433	(680)	0%
General taxes	-	-	-	0%
State income taxes	(21,100)	-	(21,100)	#DIV/0!
Federal income taxes	(89,517)	-	(89,517)	#DIV/0!
Total other deductions	234,907	345,433	(110,526)	-32%
Net other income/(deductions)	27,224	(26,067)	53,291	-204%
Income before interest charges	4,640,486	11,707,655	(7,067,169)	-60%
Interest Charges				
Interest on long-term debt	5,001,017	4,790,601	210,416	4%
Amortization and debt expense	78,573	82,293	(3,720)	-5%
Interest short-term bank debt	65,413	241,492	(176,079)	-73% <b>U</b>
Other interest expense	286	-	286	#DIV/0!
AFUDC-Debt	(57,977)	(138,045)	80,068	-58% <b>V</b>
Total interest charges	5,087,312	4,976,341	110,971	2%
Net Income	(446,826)	6,731,314	(7,178,140)	-107%
Preferred dividend declared	448,208	527,298	(79,090)	-15%
Net Income to Common Stock	(895,034)	6,204,016	(7,099,050)	-114%

**Kentucky American Water Works Company**  
**Income Statement Tickmark Legend**  
**December 10, 2004**

- A** Budgeted Owenton revenue \$850,000; less usage per customer due to rainfall.
- B** Owenton revenues were budgeted, but the purchase of the system did not occur until October 2005.
- C** Plan included Owenton employees \$210,000; budget for president \$166,000; VP Ops to Service Co. EMT.
- D** Tri-Village \$154,182 due to delay in purchasing Owenton.
- E** Less sales; less chemical usage; less turbidity in raw source water
- F** True up expense in 12/04 \$12,502.
- G** One time write off of Business Change and IMO costs.
- H** Lower FAS 87 pension costs than anticipated due to actuarial assumptions.
- I** Adjust amortization for COS Study
- J** True up prepaid insurance (\$27,497)
- K** Uncollectible 193,525; Misc Operating 75,181 Bank Service Charges \$49,845 Postage \$72,121
- L** Budgeted lab equipment charged through service company (\$40,377); Tri-Village Water board \$20,000; copier for customer service (\$5,400)
- M** Postage \$27,278 ; Credit line fees \$30,337
- N** Security costs written off \$2,797,000; Bus Services project written off \$1,107,000; Condemnation costs \$176,037
- O** Increased valuation by the Revenue Cabinet.
- P** Budget error in state tax calculation.
- Q** Reduced income results in lower taxes.
- R** Russell Cave Road tank project started later than planned;Leestown Road main improvements cancelled; elevated storage tank started later in the year than planned.
- S** Pineville \$35,687
- T** Easement sale Denton property \$200,000.
- U** Readjustment of financing plan.
- V** Russell Cave Road tank project started later than planned;Leestown Road main improvements cancelled; elevated storage tank started later in the year than planned.

**Kentucky American Water Works Company**  
**Income Statement Fluctuation Analysis**  
**December 9, 2005**

	<b>Balance at 12/09/2005</b>	<b>Plan Balance at 12/09/2005</b>	<b>Increase (Decrease)</b>	<b>% Change</b>
Operating revenues				
Water	48,260,315	50,145,758	(1,885,443)	-4%
Sewer	123,350	358,488	(235,138)	-66% <b>A</b>
Other	1,735,954	1,115,608	620,346	56% <b>B</b>
Management	-	-	-	0%
Total revenues	<u>50,119,619</u>	<u>51,619,854</u>	<u>(1,500,235)</u>	<u>-3%</u>
Operating expenses				
Labor	4,706,771	3,998,923	707,848	18% <b>C</b>
Purchased water	481,098	351,774	129,324	37% <b>D</b>
Fuel & power	2,365,918	2,176,259	189,659	9% <b>E</b>
Chemicals	1,212,790	1,432,353	(219,563)	-15% <b>F</b>
Waste disposal	292,070	241,732	50,338	21% <b>G</b>
Management Fees	5,912,684	5,512,992	399,692	7% <b>H</b>
Group insurance	1,608,346	1,715,424	(107,078)	-6%
Pensions	782,335	863,736	(81,401)	-9% <b>J</b>
Regulatory Expense	320,004	230,412	89,592	39% <b>K</b>
Insurance other than Group	464,344	370,176	94,168	25% <b>L</b>
Customer Accounting	1,377,865	1,142,432	235,433	21% <b>M</b>
Rents	60,506	64,502	(3,996)	-6% <b>N</b>
General office expense	913,427	360,704	552,723	153% <b>O</b>
Miscellaneous	3,940,665	2,380,778	1,559,887	66% <b>P</b>
Other maintenance	2,413,288	1,297,187	1,116,101	86% <b>Q</b>
Total maintenance and operations expense	<u>26,852,111</u>	<u>22,139,384</u>	<u>4,712,727</u>	<u>21%</u>
Depreciation	5,813,673	7,114,674	(1,301,001)	-18% <b>R</b>
Amortization	693,166	673,596	19,570	3%
General Taxes	2,736,877	2,319,246	417,631	18% <b>S</b>
State Income Taxes	1,081,477	1,281,927	(200,450)	-16% <b>T</b>
Federal Income Taxes	2,404,645	4,746,276	(2,341,631)	-49% <b>U</b>
Tax Savings Acquisition Adjustment	-	-	-	0%
Total operating expenses	<u>39,581,949</u>	<u>38,275,103</u>	<u>1,306,846</u>	<u>3%</u>
Utility operating income	<u>10,537,670</u>	<u>13,344,751</u>	<u>(2,807,081)</u>	<u>-21%</u>
Other income and deductions				
Non-operating rental income	-	-	-	0%
Dividend income-common	-	-	-	0%
Dividend income-preferred	-	-	-	0%
Interest income	-	-	-	#DIV/0!
AFUDC Equity	346,533	529,733	(183,200)	-35% <b>V</b>
M&J Miscellaneous income	20,772	30,202	(9,430)	-31%
Gain (Loss) on Disposition	-	-	-	100%
Total other income	<u>367,305</u>	<u>559,935</u>	<u>(192,630)</u>	<u>-34%</u>
Miscellaneous amortization	-	768	(768)	-100%
Tax savings acquisition adjustment	-	-	-	0%
Misc. other deductions	338,328	345,638	(7,310)	-2%
General taxes	-	-	-	0%
State income taxes	(22,229)	(26,006)	3,777	-15%
Federal income taxes	(111,145)	(101,227)	(9,918)	10% <b>X</b>
Total other deductions	<u>204,954</u>	<u>219,173</u>	<u>(14,219)</u>	<u>-6%</u>
Net other income/(deductions)	<u>162,351</u>	<u>340,762</u>	<u>(178,411)</u>	<u>-52%</u>
Income before interest charges	<u>10,700,021</u>	<u>13,685,513</u>	<u>(2,985,492)</u>	<u>-22%</u>
Interest Charges				
Interest on long-term debt	5,368,517	4,987,372	381,145	8% <b>Y</b>
Amortization and debt expense	77,198	76,436	762	1%
Interest short-term bank debt	183,637	171,802	11,835	7%
Other interest expense	3,523	-	3,523	#DIV/0!
AFUDC-Debt	(147,644)	(252,690)	105,046	-42% <b>V</b>
Total interest charges	<u>5,485,231</u>	<u>4,982,920</u>	<u>502,311</u>	<u>10%</u>
Net Income	<u>5,214,790</u>	<u>8,702,593</u>	<u>(3,487,803)</u>	<u>-40%</u>
Preferred dividend declared	<u>79,874</u>	<u>464,748</u>	<u>(384,874)</u>	<u>-83% <b>Y</b></u>
Net Income to Common Stock	<u>5,134,916</u>	<u>8,237,845</u>	<u>(3,102,929)</u>	<u>-38%</u>
	<u>79,874</u>	<u>464,748</u>	<u>(384,874)</u>	<u>-83%</u>

**Kentucky American Water Works Company**  
**Income Statement Tickmark Legend**  
**December 9, 2005**

- A** Sewer budget was high because the Owenton purchase occurred in October instead of an earlier planned acquisition date.
- B** LFUCG \$91,147 higher than anticipated; New service application fee \$555,297 was new in December 2004.
- C** Budgeted labor was low due to error in budgeting for capitalized labor.
- D** Northern division had leaks in the system.
- E** True up power accrual \$97,000.
- F** Revised chemical treatment process resulted in treatment optimization; Turbidity levels were less than the 5-year average
- G** KY River Station waste disposal chemical expense increased due to turbidity levels.
- H** Management fees increase related to movement of employees to service company during reorganization.
- J** Changes in actuarial assumption by Towers Perrin in final expense forecast.
- K** Actual rate case amortization higher than anticipated in the plan.
- L** Workmen's comp \$51,383; General liabilities \$42,785; due to under budgeting labor.
- M** Uncollectible \$212,859; collection agencies \$19,948
- N** Payment to Tri-Village Board over \$5,358.
- O** One time STEP write offs \$473,256 and severance \$39,556
- P** Write off LFUCG -sewer billing adj \$550,000; Legal costs related to condemnation \$128,958.
- Q** Maint Exp ARO/Net Neg Salvage \$1,127,580
- R** Reclassed from depreciation, net negative salvage \$1,127,580
- S** Increased valuation by the Revenue Cabinet.
- T** Lower income results in lower taxes
- U** Lower income results in lower taxes
- V** Part of the major highway relocations were completed and transferred to UPIS early; STEP project was cancelled.
- X** Lower income results in lower taxes
- Y** Reclassed \$4,500,000 from preferred stock \$381,150 to long term debt. Budgeted in preferred dividends line 64.

Kentucky American Water Works Company  
Income Statement Fluctuation Analysis  
December 31, 2006

	Balance at 12/31/2006	Plan Balance at 12/31/2006	Increase (Decrease)	% Change
Operating revenues				
Water	46,795,023	49,309,002	(2,513,979)	-5%
Sewer	302,692	352,692	(50,000)	-14% <b>A</b>
Other	1,912,432	1,747,596	164,836	9% <b>B</b>
Management	-	-	-	0%
Total revenues	49,010,147	51,409,290	(2,399,143)	-5%
Operating expenses				
Labor	5,170,885	5,156,940	13,945	0%
Purchased water	506,626	470,500	36,126	8% <b>C</b>
Fuel & power	2,638,270	2,127,636	510,634	24% <b>D</b>
Chemicals	1,495,887	1,348,523	147,364	11% <b>E</b>
Waste disposal	324,447	253,117	71,330	28% <b>F</b>
Management Fees	6,612,414	6,254,000	358,414	6% <b>G</b>
Group insurance	1,644,303	1,824,563	(180,260)	-10% <b>H</b>
Pensions	748,274	804,072	(55,798)	-7% <b>I</b>
Regulatory Expense	370,087	353,412	16,675	5% <b>J</b>
Insurance other than Group	649,162	501,888	147,274	29% <b>K</b>
Customer Accounting	1,399,605	1,160,838	238,767	21% <b>L</b>
Rents	52,237	45,072	7,165	16% <b>M</b>
General office expense	470,171	329,299	140,872	43% <b>N</b>
Miscellaneous	2,933,442	2,534,684	398,758	16% <b>O</b>
Other maintenance	2,284,673	1,248,184	1,036,489	83% <b>P</b>
Total maintenance and operations expense	27,300,483	24,412,728	2,887,755	12%
Depreciation	6,716,503	7,339,261	(622,758)	-8% <b>Q</b>
Amortization	459,264	486,084	(26,820)	-6% <b>R</b>
General Taxes	2,860,457	2,721,809	138,648	5%
State Income Taxes	454,913	987,225	(532,312)	-54% <b>S</b>
Federal Income Taxes	2,169,470	3,588,510	(1,419,040)	-40% <b>T</b>
Tax Savings Acquisition Adjustment	-	-	-	0%
Total operating expenses	39,961,090	39,535,617	425,473	1%
Utility operating income	9,049,057	11,873,673	(2,824,616)	-24%
Other income and deductions				
Non-operating rental income	-	-	-	0%
Dividend income-common	-	-	-	0%
Dividend income-preferred	-	-	-	0%
Interest income	2,213	-	2,213	#DIV/0!
AFUDC Equity	273,684	175,832	97,852	56% <b>U</b>
M&J Miscellaneous income	(130,318)	66,058	(196,376)	-297% <b>V</b>
Gain (Loss) on Disposition	-	-	-	100%
Total other income	145,579	241,890	(96,311)	-40%
Miscellaneous amortization	(531)	768	(1,299)	-169%
Tax savings acquisition adjustment	-	-	-	0%
Misc. other deductions	278,501	280,419	(1,918)	-1%
General taxes	-	-	-	0%
State income taxes	(28,426)	(23,044)	(5,382)	23%
Federal income taxes	(142,126)	(89,708)	(52,418)	58%
Total other deductions	107,418	168,435	(61,017)	-36%
Net other income/(deductions)	38,161	73,455	(35,294)	-48%
Income before interest charges	9,087,218	11,947,128	(2,859,910)	-24%
Interest Charges				
Interest on long-term debt	5,111,245	4,738,404	372,841	8% <b>W</b>
Amortization and debt expense	72,873	72,108	765	1%
Interest short-term bank debt	408,695	625,948	(217,253)	-35% <b>X</b>
Other interest expense	4,102	-	4,102	#DIV/0!
AFUDC-Debt	(116,516)	(79,851)	(36,665)	46% <b>Y</b>
Total interest charges	5,480,399	5,356,609	123,790	2%
Net Income	3,606,819	6,590,519	(2,983,700)	-45%
Preferred dividend declared	78,706	459,900	(381,194)	-83% <b>W</b>
Net Income to Common Stock	3,528,113	6,130,619	(2,602,506)	-42%

**Kentucky American Water Works Company**  
**Income Statement Tickmark Legend**  
**December 31, 2006**

- A** Owenton commercial sewer revenues
- B** Interco billing \$11,693; LFUCG \$34,564; New services application fee \$96,964
- C** Flushing required to maintain water quality in outskirts of system in Northern district and parts of the Central district.
- D** Budgeted with transfer pumps being used full time. Also there was a fuel adjustment clause increase.
- E** High turbidities in raw source water
- F** \$120,218 due to change in accounting for RRS sludge expense. Accrued 75% of sludge removal cost due in June 2007
- G** One time write off of Business Change costs eliminated from the forecast test year in the filing.
- H** Increases in active medical costs and actuarially determined OPEB cost
- I** Changes in actuarial assumptions in latest Towers Perrin provided expense levels.
- J** Write off COS service \$8,570; write off 2004 rate case \$1,000.
- K** 4th quarter retro insurance \$52,608; Changes in claims experience
- L** Write off of STEP charges \$80,644; increases in uncollectible charge offs
- M** \$20,000 annual payment to Tri-Village Water Board
- N** Forms 88,936 ;Office & Admin supplies 23,424; Postage \$46,113
- O** Penalty and interest \$217,010 (not included in rate filing); additional security costs \$75,884; Other misc expense items \$90,000
- P** Net negative salvage reclassified from depreciation expense \$1,216,519
- Q** Net negative salvage reclassified from depreciation expense -\$1,216,519; depreciation STEP write off \$284,000 and CPS write off \$73,000
- R** True up amortization -\$34,348
- S** Reduced income results in less taxes
- T** Reduced income results in less taxes
- U** Projects not completed as planned and continue to accumulate AFUDC including Owen County Mains and Scott County booster station.
- V** M&J charge offs \$44,560; Pineville O&M expenses over revenues \$179,208-settlement paid to offset costs paid in 2007
- W** Reclassed \$4,500,000 from preferred stock \$380,091 to long term debt. Budgeted in preferred dividends line 64.
- X** Less short term debt due to equity infusion in November.
- Y** Projects not completed as planned and continue to accumulate AFUDC including Owen County Mains and Scott County booster station.

Kentucky American Water Company  
Income Statement Fluctuation Analysis  
December 31, 2007

	Balance at 12/31/2007	Plan Balance at 12/31/2007	Increase (Decrease)	% Change
Operating revenues				
Water	50,216,427	49,911,817	304,610	1%
Sewer	340,120	277,659	62,461	22% A
Other	2,221,671	1,891,358	330,313	17% B
Management				
Total revenues	52,778,218	52,080,834	697,384	1%
Operating expenses				
Labor	5,896,230	5,836,735	59,495	1% C
Purchased water	427,206	496,300	(69,094)	-14% D
Fuel & power	2,827,611	2,960,000	(132,389)	-4% E
Chemicals	1,691,698	1,590,118	101,580	6% F
Waste disposal	260,565	232,325	28,240	12% G
Management fees	7,516,223	6,987,757	528,466	8% H
Group insurance	1,685,771	1,653,852	31,919	2%
Pensions	579,958	455,724	124,234	27% I
Regulatory expense	374,035	405,531	(31,496)	-8%
Insurance other than group	576,700	780,864	(204,164)	-26% J
Customer accounting	1,425,214	1,386,901	38,313	3%
Rents	30,452	32,000	(1,548)	-5%
General office expense	463,222	479,085	(15,863)	-3%
Miscellaneous	2,245,208	2,002,851	242,357	12% K
Other maintenance	2,235,322	3,782,291	(1,546,969)	-41% L
Total maintenance and operations expense	28,235,415	29,082,334	(846,919)	-3%
Depreciation	6,287,030	6,874,214	(587,184)	-9% M
Amortization	504,092	410,580	93,512	23% N
General taxes	3,057,241	2,855,510	201,731	7% O
State income taxes	621,258	364,602	256,656	70% P
Federal income taxes	3,441,773	2,595,113	846,660	33% Q
Tax savings acquisition adjustment	-	-	-	
Total operating expenses	42,146,809	42,182,353	(35,544)	0%
Utility operating income	10,631,409	9,898,481	732,928	7%
Other income and deductions				
Non-operating rental income	-	-	-	0%
Dividend income-common	-	-	-	0%
Dividend income-preferred	-	-	-	0%
Interest income	127,120	-	127,120	#DIV/0!
AFUDC Equity	842,835	681,063	161,772	24% R
M&J miscellaneous income	196,276	-	196,276	#DIV/0!
Gain (loss) on disposition	-	-	-	0%
Total other income	1,166,231	681,063	485,168	71%
Miscellaneous amortization	(425)	768	(1,193)	-155%
Tax savings acquisition adjustment	-	-	-	0%
Misc other deductions	319,101	277,323	41,778	15% S
General taxes	-	-	-	0%
State income taxes	178	(22,877)	23,055	-101%
Federal income taxes	1,406	(89,055)	90,461	-102%
Total other deductions	320,260	166,159	154,101	93%
Net other income/(deductions)	845,971	514,904	331,067	64%
Income before interest charges	11,477,380	10,413,385	1,063,995	10%
Interest Charges				
Interest on long-term debt	4,651,663	5,686,455	(1,034,792)	-18% T
Amortization and debt expense	75,069	131,465	(56,396)	-43% U
Interest short-term bank debt	1,415,522	291,367	1,124,155	386% V
Other interest expense	(38,175)	-	(38,175)	#DIV/0!
AFUDC-debt	(384,442)	(309,296)	(75,146)	24% W
Total interest charges	5,719,637	5,799,991	(80,354)	-1%
Net income	5,757,743	4,613,394	1,144,349	25% X
Preferred dividend declared	78,773	459,900	(381,127)	-83% Y
Net income to common stock	5,678,970	4,153,494	1,525,476	37%



Kentucky American Water Works Company  
Income Statement Tickmark Legend  
December 31, 2007

- A** Sewer revenue is over plan \$62.
- B** Other revenues are over plan \$330 due to increased reconnection and application fees associated with increased shut-off non-pay orders.
- C** Labor related expenses are over the plan (\$112) mainly due to the transfer of service company employees to Kentucky.
- D** Water purchased from Georgetown was less than anticipated.
- E** Fuel and power is under the plan by \$132 due to decreased system delivery.
- F** Chemicals are over the plan (\$102) due to source water quality.
- G** Waste disposal is over the plan by (\$28) due to the increased thiosulfate usage for dechlorination.
- H** Management fees are over plan (\$532) mainly due to SOX related expenses.
- I** Pension expense is over the plan (\$124) due to assumptions used in original plan model.
- J** Insurance other than group is under the plan \$204 due to retro adjustments earlier in the year as well as higher than planned capital credits.
- K** Miscellaneous is under the plan by \$700 due to transportation \$160, miscellaneous operations \$98, communications \$46 and the reversal of penalties \$396.
- L** Other maintenance is under the plan by \$561 mainly due to savings in materials and supplies \$188, miscellaneous maintenance \$110 and more construction related paving than forecasted \$130.
- M** Depreciation is under plan \$587 mainly due to a large number of retirements booked in December.
- N** Amortization is over plan (\$93) .
- O** Increase in income results in an increase in taxes.
- P** Increase in income results in an increase in taxes.
- Q** Increase in income results in an increase in taxes.
- R** AFUDC Equity is over plan (\$162).
- S** Miscellaneous other deductions is over plan (\$42) mainly due to the contributions to the Community Action Council.
- T** Interest on long-term debt is under plan by \$1,034.
- U** Amortization and debt expense was under plan \$56.
- V** Interest on short-term debt is over plan by (\$1,125).
- W** AFUDC debt was over plan (\$75).
- X** Net income was over plan \$1,307.
- Y** Preferred dividend declared was under plan \$381.

<b>Kentucky-American Water Company</b>				
<b>Case No. 2008-00427</b>				
<b>Response to PSCDR1 #4</b>				
<b>Year: 2004</b>				
<b>AWW</b>	<b>DESCRIPTION</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
403000	DEPRECIATION EXPENSE	6,655,435.00	6,256,526.00	398,909.00
404430	AMORT REG ASSET - AFUDC	25,728.00	-	25,728.00
406000	AMORT UT PLT ACQ ADJUST	20,524.00	21,612.00	(1,088.00)
407000	AMORT PROPERTY LOSSES	662,763.00	651,984.00	10,779.00
408030	OTHER GENERAL TAXES	2,917.00	2,200.00	717.00
408100	REAL & PERSON PROP TAXES	2,328,079.00	1,818,845.00	509,234.00
408110	GROSS INC & RECPTS TAXES	94,837.00	87,953.00	6,884.00
408140	FEDERAL UNEMPLYMNT TXS	6,222.00	-	6,222.00
408160	FICA	374,069.00	462,233.00	(88,164.00)
408180	STATE UNEMPLYMNT TXS	6,178.00	-	6,178.00
409100	SIT-CURRENT	400,285.00	-	400,285.00
409110	SIT-ADJUST PRIOR YEARS	34,239.00	-	34,239.00
409120	SIT-ACQUISITION ADJUST	-	701,170.00	(701,170.00)
409150	FIT-CURRENT	(1,436,240.00)	1,156,911.00	(2,593,151.00)
409160	FIT-ADJUST PRIOR YEARS	(4,110.00)	-	(4,110.00)
409210	SIT-OTH INC & DED-REG	(21,100.00)	-	(21,100.00)
409220	FIT-OTH INC & DED-REG	(89,517.00)	-	(89,517.00)
410400	DEF SIT-REG ASSET/LIAB	38,076.00	254,762.00	(216,686.00)
410600	DEF SIT-OTHER	(112,312.00)	-	(112,312.00)
410650	DEF SIT-CURRENT	(10,219.00)	-	(10,219.00)
410700	DEF FIT-REG ASSET/LIAB	72,060.00	-	72,060.00
410900	DEF FIT-OTHER	1,057,121.00	-	1,057,121.00
410950	DEF FIT-CURRENT	(39,776.00)	2,467,580.00	(2,507,356.00)
412210	ITC RESTORED- 3%	(8,627.00)	-	(8,627.00)
412220	ITC RESTORED- 4%	(7,107.00)	-	(7,107.00)
412230	ITC RESTORED-10%	(79,862.00)	(64,044.00)	(15,818.00)
415100	M&J REVENUES-OUTSIDE	(1,695,404.00)	(145,008.00)	(1,550,396.00)
415110	M&J REVENUES-INSIDE	(141,882.00)	-	(141,882.00)
416100	M&J EXPENSES-OUTSIDE	1,544,244.00	115,034.00	1,429,210.00
416110	M&J EXPENSES-INSIDE	343,687.00	-	343,687.00
417220	NON-UT OPER-IN-EXPENSES	4,299.00	-	4,299.00
419300	INT OTHER SECURITIES-OUT	-	-	-
419510	OTHER INTEREST INCOME-IN	(1,531.00)	-	(1,531.00)
420100	AFUDC - EQUITY	(115,544.00)	(289,392.00)	173,848.00
420210	AFUDC - DEBT	(57,977.00)	(138,045.00)	80,068.00
422000	GAINS-LOSSES DISP PROP	(200,000.00)	-	(200,000.00)
425100	AMORT UT PLT ACQ ADJUST	-	-	-
425200	AMORT OTHER UT PLT ADJUST	-	-	-
425300	AMORT PREFERRED STOCK EXP	771.00	-	771.00
426100	DONATIONS	178,311.00	155,895.00	22,416.00
426160	OTHER LOBBYING EXPENSES	110,310.00	-	110,310.00
426200	OTHER INCOME DEDUCTIONS	56,132.00	189,333.00	(133,201.00)
426410	NON-OPER EMPLOYEE EXP	-	205.00	(205.00)
426420	NON-OPER EMPLOYEE EXP - TAXABL	-	-	-
427100	INTEREST LTD-OUT-REG	2,026,000.00	-	2,026,000.00
427110	INTEREST LTD-OUT-TFB	-	-	-
427120	INTEREST LTD - INSIDE	2,975,017.00	4,790,601.00	(1,815,584.00)
428000	AMORT DEBT DISCOUNT & EXP	78,573.00	82,293.00	(3,720.00)
431100	INTEREST ON BANK DEBT	-	241,492.00	(241,492.00)
431200	OTHER INTEREST EXPENSE	286.00	-	286.00

<b>Kentucky-American Water Company</b>				
<b>Case No. 2008-00427</b>				
<b>Response to PSCDR1 #4</b>				
<b>Year: 2004</b>				
<b>AWW</b>	<b>DESCRIPTION</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
433100	INTEREST ON BANK DEBT	65,413.00	-	65,413.00
437100	DIV DEC PREF STK-OUTSIDE	448,208.00	527,298.00	(79,090.00)
438100	DIV DEC COMMON STK - OUT	-	4,027,232.00	(4,027,232.00)
438200	DIV DEC COMMON STK - IN	1,912,217.00	-	1,912,217.00
461000	DOMESTIC SEWER SERV BILLED	(36,303.00)	(301,512.00)	265,209.00
461100	RES SALES BILLED METERED	(22,094,519.00)	(25,464,360.00)	3,369,841.00
461110	RES SALES UNBILL METERED	(384,486.00)	14,758.00	(399,244.00)
461130	DOMESTIC SEWER SERV UNBILLED	-	-	-
461200	COM SALES BILLED METERED	(10,477,600.00)	(11,523,056.00)	1,045,456.00
461210	COM SALES UNBILL METERED	(218,461.00)	85,256.00	(303,717.00)
461300	IND SALES BILLED METERED	(1,359,278.00)	(1,620,903.00)	261,625.00
461310	IND SALES UNBILL METERED	(26,155.00)	3,166.00	(29,321.00)
461400	MISC SALES BILLED METERED	(9,780.00)	(15,910.00)	6,130.00
462000	PRIV FIR PROT SER BILLED	(854,523.00)	(878,953.00)	24,430.00
462100	PRIV FIR PROT SER UNBILL	-	-	-
462110	INDUST WASTE SER UNBILL	-	-	-
462210	INDUSTRIAL WASTE SERVICE	(2,629.00)	-	(2,629.00)
463000	PUB FIRE PROT SER BILLED	(1,898,742.00)	(1,898,618.00)	(124.00)
463300	PUB AUTH SEWER SERV BILLED	-	-	-
464200	PUB AUTH SLS BILLED METRD	(3,177,804.00)	(3,256,578.00)	78,774.00
464210	PUB AUTH SLS UNBILL METRD	(40,062.00)	21,213.00	(61,275.00)
466000	SALES FOR RESALE BILLED	(824,589.00)	(1,391,608.00)	567,019.00
466100	SALES FOR RESALE UNBILL	(6,117.00)	(4,935.00)	(1,182.00)
471100	RECONNECTION CHARGES	(104,998.00)	-	(104,998.00)
471200	OTHER MISC SERV REVENUES	(31,968.00)	(250,213.00)	218,245.00
472000	RENTS FROM WATER PROPERTY	(103,104.00)	(83,500.00)	(19,604.00)
474100	BILL & COLL SERV FOR OTH	(809,014.00)	(780,972.00)	(28,042.00)
474300	MISCELLANEOUS	5,449.00	-	5,449.00
600000	SS OPERATION SUPERV & ENG	18,830.00	-	18,830.00
602000	PURCHASED WATER	496,743.00	351,774.00	144,969.00
603100	MISCELLANEOUS SS EXPENSES	179,597.00	160,243.00	19,354.00
604000	SS RENTS	-	4,800.00	(4,800.00)
610000	SS ORDNY MAINT SUPR & ENG	637,221.00	-	637,221.00
611100	OR MN SS STRUCT & IMP MAT	169,498.00	193,520.00	(24,022.00)
613120	AMORT DEF EXP LAK RIV & OTH	18,743.00	-	18,743.00
614120	AMORT DEF EXP WELLS & SPR	(32,539.00)	24,516.00	(57,055.00)
617100	OR MN MISC WAT SS PLT MAT	-	-	-
622100	POWER PRODUCTION EXP.	-	2,152,611.00	(2,152,611.00)
623110	POWER PURCH FOR PUMP ELEC	313,126.00	-	313,126.00
623210	FUEL PURCH FOR PUMP OTHER	1,729,929.00	-	1,729,929.00
624100	PUMPING EXPENSE	2,960.00	71,028.00	(68,068.00)
624500	PUMPING EXPENSES ELECTRIC	(3,290.00)	3,980.00	(7,270.00)
626500	MISC PUMPING EXP ELECTRIC	486.00	2,400.00	(1,914.00)
627300	RENTS OTHER	-	13,390.00	(13,390.00)
630200	OR MN PUMP SUP & ENG ELEC	61,836.00	-	61,836.00
633200	OR MN PUMP EQPT MAT ELEC	92,720.00	147,900.00	(55,180.00)
640000	WT OPERATION SUPERV & ENG	478,333.00	-	478,333.00
641100	GENERAL CHEMICALS	1,228,405.00	1,389,576.00	(161,171.00)
642100	GENERAL WT LABOR	850,874.00	-	850,874.00
642300	GENERAL WT EXPENSES	141,645.00	160,148.00	(18,503.00)

<b>Kentucky-American Water Company</b>				
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<b>AWW</b>	<b>DESCRIPTION</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
643100	MISC WT EXPENSES-CURRENT	58,076.00	161,520.00	(103,444.00)
643300	WASTE DISPOSAL EXP (CUR)	160,801.00	154,936.00	5,865.00
643310	AMORT WASTE DISPOSAL EXP	-	23,049.00	(23,049.00)
644000	WT RENTS	(545.00)	39,600.00	(40,145.00)
650000	OR MN WT SUPR & ENG	107,386.00	-	107,386.00
651100	OR MN WT STRUCT & IMP MAT	101,204.00	84,758.00	16,446.00
651120	AMORT DEF EXP WT STRUCT	160,868.00	180,060.00	(19,192.00)
661200	STORAGE FACILITIES LABOR	666,805.00	-	666,805.00
662100	T&D LINES EXPENSE	247,900.00	115,008.00	132,892.00
662200	T&D LINES LABOR	542,944.00	-	542,944.00
663300	MISC METER EXPENSES	36,711.00	116,081.00	(79,370.00)
665300	MISC T&D EXPENSES-CURRENT	55,513.00	98,575.00	(43,062.00)
666000	T&D RENTS	43,714.00	5,338.00	38,376.00
667100	MISC SEWER T & D EXP	3,726.00	13,176.00	(9,450.00)
670000	OR MN T&D SUPR & ENG	276,815.00	-	276,815.00
671100	OR MN T&D STRUCT & IMP-MAT	324,098.00	278,010.00	46,088.00
672120	AMORT DEF EXP RES & STAND	223,780.00	180,720.00	43,060.00
675200	OR MN SERVICES LAB	183,630.00	-	183,630.00
676200	OR MN METERS LAB	37,910.00	-	37,910.00
677200	OR MN HYDRANTS LAB	59,362.00	-	59,362.00
678100	OR MN OTHER T&D PLANT MAT	86,200.00	85,049.00	1,151.00
902200	METER READING LABOR	500,299.00	-	500,299.00
903100	CONTRACT & ORDERS EXPENS	83,633.00	8,450.00	75,183.00
903200	CONTRACTS & ORDERS LABOR	353,724.00	-	353,724.00
903300	COLLECTING EXPENSES	208,401.00	169,608.00	38,793.00
903520	BILLING & ACCTNG OTH EXP	203,801.00	238,987.00	(35,186.00)
903521	CUST ACCTG-BILLING/TELEPHONE	104,911.00	80,912.00	23,999.00
903523	CUST ACCTG-BILLING/POSTAGE	451,066.00	378,945.00	72,121.00
904000	UNCOLLECTIBLE ACCOUNTS	450,398.00	256,873.00	193,525.00
905100	MISC CUST ACCTNG EXPENSES	106,105.00	37,578.00	68,527.00
910110	ANNUAL REPORT EXPENSES	372,060.00	531,134.00	(159,074.00)
920000	ADM & GENERAL SALARIES	-	5,383,456.00	(5,383,456.00)
920200	SALARIES OFFICERS	-	-	-
920500	INCENTIVE PLAN EXPENSE	-	-	-
920520	INCENTIVE PLAN EXP OFFICERS	189,289.00	223,008.00	(33,719.00)
921100	EXPENSES OF EMPLOYEES	19,676.00	8,722.00	10,954.00
921200	MISC OFFICE EXPENSES	109,569.00	87,960.00	21,609.00
921210	MISC OFFICE EXP TEL	51,994.00	66,792.00	(14,798.00)
921220	MISC OFFICE EXP SUP	41,900.00	77,138.00	(35,238.00)
921250	OFFICE BUILDING OPERATION	60.00	1,230.00	(1,170.00)
921300	PERSONAL/VEHICLE	134,155.00	-	134,155.00
923100	SERVICE COMPANY CHARGES	6,107,548.00	3,236,268.00	2,871,280.00
923200	AUDITING SERVICES	36,640.00	23,256.00	13,384.00
923300	LEGAL SERVICES	268,391.00	77,154.00	191,237.00
923400	ENGINEERING SERVICES	13,023.00	1,200.00	11,823.00
923500	OTHER SERVICES-CURRENT	399,369.00	330,224.00	69,145.00
924000	PROPERTY INSURANCE	104,943.00	186,000.00	(81,057.00)
925110	WORKMENS COMP PREMIUM EXP	72,305.00	63,997.00	8,308.00
925300	INJURIES & DAMAGES EXP	705.00	4,200.00	(3,495.00)
925400	GENERAL LIABILITY	308,484.00	286,885.00	21,599.00

<b>Kentucky-American Water Company</b>				
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926100	ACCRUED OPEB EXPENSE	700,477.00	683,220.00	17,257.00
926110	GROUP INSURANCE PREM EXP	858,611.00	914,678.00	(56,067.00)
926200	OTHER WELFARE EXPENSES	27,589.00	9,025.00	18,564.00
926220	ESOP CONTRIBUTIONS EXPENSE	35,579.00	68,004.00	(32,425.00)
926250	401-K CONTRIBUTIONS EXPENSE	72,126.00	96,000.00	(23,874.00)
926400	PENSION PLAN EXPENSE	713,561.00	1,063,164.00	(349,603.00)
926600	OTHER PENSION PLAN EXPENSE	-	-	-
928100	AMORT EXP RATE PROCEEDING	-	-	-
928400	AMORT EXP RATE PROCEEDING	22,811.00	24,528.00	(1,717.00)
928400	OTH REGULATRY EXP-CURRENT	77,955.00	-	77,955.00
930130	OTHER GENERAL EXPENSE	188,451.00	7,574.00	180,877.00
930200	AMORTIZE MISC CHARGES	1,362,957.00	232,204.00	1,130,753.00
930210	MISC GENERAL EXP-CURRENT	2,801,061.00	116,350.00	2,684,711.00
930230	AMORT MISC GENERAL EXP	3,389.00	-	3,389.00
930260	MEALS & TRAVEL EXPENSES-TAXABL	18,999.00	8,722.00	10,277.00
930270	DONATIONS-ILL	30.00	-	30.00
930300	RESEARCH & DEV EXP	18,079.00	16,068.00	2,011.00
930510	LOBBYING EXPENSES	-	-	-
930600	TRANSPORTATION EXPENSES	263,990.00	311,556.00	(47,566.00)
930850	MISC GEN EXP-DIRECTORS FEES	18,310.00	36,924.00	(18,614.00)
930880	MISC GEN EXP-COMPANY DUES	28,783.00	32,104.00	(3,321.00)
930890	MISC GEN EXP-OTHER	46,731.00	137,704.00	(90,973.00)
930900	TAX PENALTY	25.00	-	25.00
931000	ADM & GENERAL RENTS	31,481.00	40,704.00	(9,223.00)
932700	OR MN A&G MISC PROPTY MAT	15,682.00	24,999.00	(9,317.00)

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403000	DEPRECIATION EXPENSE	6,941,253.00	7,114,674.00	(173,421.00)
404430	AMORT REG ASSET - AFUDC	25,728.00	-	25,728.00
406000	AMORT UT PLT ACQ ADJUST	21,611.00	21,612.00	(1.00)
407000	AMORT PROPERTY LOSSES	638,927.00	651,984.00	(13,057.00)
408030	OTHER GENERAL TAXES	38,090.00	2,200.00	35,890.00
408100	REAL & PERSON PROP TAXES	2,286,660.00	1,885,942.00	400,718.00
408110	GROSS INC & RECPTS TAXES	32,435.00	92,800.00	(60,365.00)
408140	FEDERAL UNEMPLYMNT TXS	6,303.00	-	6,303.00
408160	FICA	364,858.00	338,304.00	26,554.00
408180	STATE UNEMPLYMNT TXS	8,530.00	-	8,530.00
409100	SIT-CURRENT	525,715.00	1,088,377.00	(562,662.00)
409110	SIT-ADJUST PRIOR YEARS	(376,946.00)	-	(376,946.00)
409120	SIT-ACQUISITION ADJUST	-	-	-
409150	FIT-CURRENT	2,327,506.00	4,309,338.00	(1,981,832.00)
409160	FIT-ADJUST PRIOR YEARS	(636,342.00)	-	(636,342.00)
409210	SIT-OTH INC & DED-REG	(22,229.00)	(26,006.00)	3,777.00
409220	FIT-OTH INC & DED-REG	(111,145.00)	(101,227.00)	(9,918.00)
410400	DEF SIT-REG ASSET/LIAB	38,076.00	-	38,076.00
410600	DEF SIT-OTHER	909,943.00	193,550.00	716,393.00
410650	DEF SIT-CURRENT	(15,311.00)	-	(15,311.00)
410700	DEF FIT-REG ASSET/LIAB	72,060.00	-	72,060.00
410900	DEF FIT-OTHER	949,250.00	521,735.00	427,515.00
410950	DEF FIT-CURRENT	(212,233.00)	-	(212,233.00)
412210	ITC RESTORED- 3%	(8,627.00)	-	(8,627.00)
412220	ITC RESTORED- 4%	(7,107.00)	-	(7,107.00)
412230	ITC RESTORED-10%	(79,862.00)	(84,797.00)	4,935.00
415100	M&J REVENUES-OUTSIDE	(1,802,068.00)	(146,484.00)	(1,655,584.00)
415110	M&J REVENUES-INSIDE	(53,010.00)	-	(53,010.00)
416100	M&J EXPENSES-OUTSIDE	207,275.00	116,282.00	90,993.00
416110	M&J EXPENSES-INSIDE	1,627,032.00	-	1,627,032.00
417220	NON-UT OPER-IN-EXPENSES	-	-	-
419300	INT OTHER SECURITIES-OUT	-	-	-
419510	OTHER INTEREST INCOME-IN	-	-	-
420100	AFUDC - EQUITY	(346,533.00)	(529,733.00)	183,200.00
420210	AFUDC - DEBT	(147,644.00)	(252,690.00)	105,046.00
422000	GAINS-LOSSES DISP PROP	-	-	-
425100	AMORT UT PLT ACQ ADJUST	-	-	-
425200	AMORT OTHER UT PLT ADJUST	6,900.00	-	6,900.00
425300	AMORT PREFERRED STOCK EXP	771.00	768.00	3.00
426100	DONATIONS	164,252.00	155,895.00	8,357.00
426160	OTHER LOBBYING EXPENSES	78,901.00	-	78,901.00
426200	OTHER INCOME DEDUCTIONS	94,724.00	189,333.00	(94,609.00)
426410	NON-OPER EMPLOYEE EXP	450.00	410.00	40.00
426420	NON-OPER EMPLOYEE EXP - TAXABL	-	-	-
427100	INTEREST LTD-OUT-REG	1,901,517.00	-	1,901,517.00
427110	INTEREST LTD-OUT-TFB	-	-	-
427120	INTEREST LTD - INSIDE	3,085,850.00	4,987,372.00	(1,901,522.00)
428000	AMORT DEBT DISCOUNT & EXP	76,427.00	76,436.00	(9.00)

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431100	INTEREST ON BANK DEBT	-	-	-
431200	OTHER INTEREST EXPENSE	3,523.00	-	3,523.00
433100	INTEREST ON BANK DEBT	183,637.00	171,802.00	11,835.00
437100	DIV DEC PREF STK-OUTSIDE	461,024.00	464,748.00	(3,724.00)
438100	DIV DEC COMMON STK - OUT	-	-	-
438200	DIV DEC COMMON STK - IN	1,724,130.00	-	1,724,130.00
461000	DOMESTIC SEWER SERV BILLED	(121,269.00)	(358,488.00)	237,219.00
461100	RES SALES BILLED METERED	(26,440,906.00)	(26,072,544.00)	(368,362.00)
461110	RES SALES UNBILL METERED	(234,041.00)	(318,934.00)	84,893.00
461130	DOMESTIC SEWER SERV UNBILLED			-
461200	COM SALES BILLED METERED	(12,193,418.00)	(12,219,570.00)	26,152.00
461210	COM SALES UNBILL METERED	215,099.00	(150,166.00)	365,265.00
461300	IND SALES BILLED METERED	(1,569,209.00)	(1,736,899.00)	167,690.00
461310	IND SALES UNBILL METERED	(29,719.00)	(102,987.00)	73,268.00
461400	MISC SALES BILLED METERED	(5,768.00)	(15,910.00)	10,142.00
462000	PRIV FIR PROT SER BILLED	(1,007,204.00)	(2,247,013.00)	1,239,809.00
462100	PRIV FIR PROT SER UNBILL	-	-	-
462110	INDUST WASTE SER UNBILL	-	-	-
462210	INDUSTRIAL WASTE SERVICE	(1,980.00)	-	(1,980.00)
463000	PUB FIRE PROT SER BILLED	(2,096,410.00)	(1,039,134.00)	(1,057,276.00)
463300	PUB AUTH SEWER SERV BILLED	(102.00)	-	(102.00)
464200	PUB AUTH SLS BILLED METRD	(3,771,324.00)	(4,579,680.00)	808,356.00
464210	PUB AUTH SLS UNBILL METRD	(119,649.00)	(149,168.00)	29,519.00
466000	SALES FOR RESALE BILLED	(1,000,284.00)	(1,441,649.00)	441,365.00
466100	SALES FOR RESALE UNBILL	(7,482.00)	(72,104.00)	64,622.00
471100	RECONNECTION CHARGES	(193,891.00)	-	(193,891.00)
471200	OTHER MISC SERV REVENUES	(577,785.00)	(250,354.00)	(327,431.00)
472000	RENTS FROM WATER PROPERTY	(81,927.00)	(83,500.00)	1,573.00
474100	BILL & COLL SERV FOR OTH	(873,019.00)	(781,754.00)	(91,265.00)
474300	MISCELLANEOUS	(9,332.00)	-	(9,332.00)
600000	SS OPERATION SUPERV & ENG			-
602000	PURCHASED WATER	481,098.00	351,774.00	129,324.00
603100	MISCELLANEOUS SS EXPENSES	168,814.00	166,604.00	2,210.00
604000	SS RENTS	-	4,800.00	(4,800.00)
610000	SS ORDNY MAINT SUPR & ENG	341,526.00	3,998,923.00	(3,657,397.00)
611100	OR MN SS STRUCT & IMP MAT	190,792.00	295,772.00	(104,980.00)
613120	AMORT DEF EXP LAK RIV & OTH	16,961.00	-	16,961.00
614120	AMORT DEF EXP WELLS & SPR	427.00	24,516.00	(24,089.00)
617100	OR MN MISC WAT SS PLT MAT			-
622100	POWER PRODUCTION EXP.	-	2,176,259.00	(2,176,259.00)
623110	POWER PURCH FOR PUMP ELEC	110,996.00	-	110,996.00
623210	FUEL PURCH FOR PUMP OTHER	2,254,923.00	-	2,254,923.00
624100	PUMPING EXPENSE	4,271.00	73,140.00	(68,869.00)
624500	PUMPING EXPENSES ELECTRIC	217.00	4,076.00	(3,859.00)
626500	MISC PUMPING EXP ELECTRIC	872.00	2,400.00	(1,528.00)
627300	RENTS OTHER	-	13,660.00	(13,660.00)
630200	OR MN PUMP SUP & ENG ELEC	44,245.00	-	44,245.00
633200	OR MN PUMP EQPT MAT ELEC	97,235.00	137,384.00	(40,149.00)

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640000	WT OPERATION SUPERV & ENG	419,205.00	-	419,205.00
641100	GENERAL CHEMICALS	1,212,789.00	1,432,353.00	(219,564.00)
642100	GENERAL WT LABOR	827,174.00	-	827,174.00
642300	GENERAL WT EXPENSES	175,008.00	166,912.00	8,096.00
643100	MISC WT EXPENSES-CURRENT	51,084.00	162,319.00	(111,235.00)
643300	WASTE DISPOSAL EXP (CUR)	174,865.00	154,936.00	19,929.00
643310	AMORT WASTE DISPOSAL EXP	117,205.00	86,796.00	30,409.00
644000	WT RENTS	1,243.00	-	1,243.00
650000	OR MN WT SUPR & ENG	85,912.00	-	85,912.00
651100	OR MN WT STRUCT & IMP MAT	93,108.00	87,990.00	5,118.00
651120	AMORT DEF EXP WT STRUCT	164,970.00	175,484.00	(10,514.00)
661200	STORAGE FACILITIES LABOR	735,790.00	-	735,790.00
662100	T&D LINES EXPENSE	197,244.00	116,615.00	80,629.00
662200	T&D LINES LABOR	622,193.00	-	622,193.00
663300	MISC METER EXPENSES	67,821.00	118,373.00	(50,552.00)
665300	MISC T&D EXPENSES-CURRENT	54,506.00	100,123.00	(45,617.00)
666000	T&D RENTS	27,826.00	5,338.00	22,488.00
667100	MISC SEWER T & D EXP	3,034.00	13,332.00	(10,298.00)
670000	OR MN T&D SUPR & ENG	363,595.00	-	363,595.00
671100	OR MN T&D STRUCT & IMP-MAT	164,847.00	283,570.00	(118,723.00)
672120	AMORT DEF EXP RES & STAND	202,784.00	180,720.00	22,064.00
675200	OR MN SERVICES LAB	197,091.00	-	197,091.00
676200	OR MN METERS LAB	80,592.00	-	80,592.00
677200	OR MN HYDRANTS LAB	52,259.00	-	52,259.00
678100	OR MN OTHER T&D PLANT MAT	263,150.00	86,752.00	176,398.00
902200	METER READING LABOR	573,111.00	-	573,111.00
903100	CONTRACT & ORDERS EXPENS	18,920.00	8,573.00	10,347.00
903200	CONTRACTS & ORDERS LABOR	303,582.00	-	303,582.00
903300	COLLECTING EXPENSES	200,303.00	161,004.00	39,299.00
903520	BILLING & ACCTNG OTH EXP	130,760.00	211,040.00	(80,280.00)
903521	CUST ACCTG-BILLING/TELEPHONE	100,504.00	82,868.00	17,636.00
903523	CUST ACCTG-BILLING/POSTAGE	501,207.00	551,184.00	(49,977.00)
904000	UNCOLLECTIBLE ACCOUNTS	477,358.00	264,499.00	212,859.00
905100	MISC CUST ACCTNG EXPENSES	114,704.00	28,050.00	86,654.00
910110	ANNUAL REPORT EXPENSES	749,849.00	849,359.00	(99,510.00)
920000	ADM & GENERAL SALARIES	-	-	-
920200	SALARIES OFFICERS	-	-	-
920500	INCENTIVE PLAN EXPENSE	(21,521.00)	-	(21,521.00)
920520	INCENTIVE PLAN EXP OFFICERS	82,017.00	-	82,017.00
921100	EXPENSES OF EMPLOYEES	536,593.00	8,661.00	527,932.00
921200	MISC OFFICE EXPENSES	91,174.00	88,248.00	2,926.00
921210	MISC OFFICE EXP TEL	63,101.00	67,116.00	(4,015.00)
921220	MISC OFFICE EXP SUP	65,771.00	78,016.00	(12,245.00)
921250	OFFICE BUILDING OPERATION	927.00	1,230.00	(303.00)
921300	PERSONAL/VEHICLE	272,006.00	-	272,006.00
923100	SERVICE COMPANY CHARGES	5,912,684.00	5,512,992.00	399,692.00
923200	AUDITING SERVICES	46,154.00	23,724.00	22,430.00
923300	LEGAL SERVICES	(18,392.00)	39,732.00	(58,124.00)



<b>Kentucky-American Water Company</b>				
<b>Case No. 2008-00427</b>				
<b>Response to PSCDR1 #4</b>				
<b>Year: 2005</b>				
<b>AWW</b>	<b>DESCRIPTION</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
923400	ENGINEERING SERVICES	92.00	2,400.00	(2,308.00)
923500	OTHER SERVICES-CURRENT	417,457.00	(662,547.00)	1,080,004.00
924000	PROPERTY INSURANCE	79,627.00	203,004.00	(123,377.00)
925110	WORKMENS COMP PREMIUM EXP	119,386.00	68,003.00	51,383.00
925300	INJURIES & DAMAGES EXP	1,672.00	4,200.00	(2,528.00)
925400	GENERAL LIABILITY	265,331.00	99,169.00	166,162.00
926100	ACCRUED OPEB EXPENSE	722,356.00	713,040.00	9,316.00
926110	GROUP INSURANCE PREM EXP	885,989.00	1,002,384.00	(116,395.00)
926200	OTHER WELFARE EXPENSES	5,152.00	9,251.00	(4,099.00)
926220	ESOP CONTRIBUTIONS EXPENSE	28,914.00	69,360.00	(40,446.00)
926250	401-K CONTRIBUTIONS EXPENSE	78,071.00	97,920.00	(19,849.00)
926400	PENSION PLAN EXPENSE	782,335.00	863,736.00	(81,401.00)
926600	OTHER PENSION PLAN EXPENSE	-	-	-
928100	AMORT EXP RATE PROCEEDING	299,094.00	207,468.00	91,626.00
928400	AMORT EXP RATE PROCEEDING	20,910.00	22,944.00	(2,034.00)
928400	OTH REGULATRY EXP-CURRENT	152,277.00	-	152,277.00
930130	OTHER GENERAL EXPENSE	1,014,939.00	7,670.00	1,007,269.00
930200	AMORTIZE MISC CHARGES	4,275.00	267,804.00	(263,529.00)
930210	MISC GENERAL EXP-CURRENT	161,917.00	116,350.00	45,567.00
930230	AMORT MISC GENERAL EXP	27,924.00	-	27,924.00
930260	MEALS & TRAVEL EXPENSES-TAXABL	17,352.00	8,661.00	8,691.00
930270	DONATIONS-ILL	-	-	-
930300	RESEARCH & DEV EXP	(7,731.00)	16,416.00	(24,147.00)
930510	LOBBYING EXPENSES	-	-	-
930600	TRANSPORTATION EXPENSES	247,270.00	311,888.00	(64,618.00)
930850	MISC GEN EXP-DIRECTORS FEES	23,775.00	37,848.00	(14,073.00)
930880	MISC GEN EXP-COMPANY DUES	35,807.00	32,755.00	3,052.00
930890	MISC GEN EXP-OTHER	26,629.00	176,740.00	(150,111.00)
930900	TAX PENALTY	50.00	-	50.00
931000	ADM & GENERAL RENTS	31,437.00	40,704.00	(9,267.00)
932700	OR MN A&G MISC PROPTY MAT	13,746.00	24,999.00	(11,253.00)

<b>Kentucky-American Water Company</b>				
<b>Case No. 2008-00427</b>				
<b>Response to PSCDR1 #4</b>				
<b>Year: 2006</b>				
<b>AWW</b>	<b>DESCRIPTION</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
403000	DEPRECIATION EXPENSE	7,943,022.00	7,339,261.00	603,761.00
404430	AMORT REG ASSET - AFUDC	25,728.00	25,728.00	-
406000	AMORT UT PLT ACQ ADJUST	21,611.00	21,612.00	(1.00)
407000	AMORT PROPERTY LOSSES	405,026.00	438,744.00	(33,718.00)
408030	OTHER GENERAL TAXES	79,808.00	4,000.00	75,808.00
408100	REAL & PERSON PROP TAXES	2,376,846.00	2,160,000.00	216,846.00
408110	GROSS INC & RECPTS TAXES	-	93,684.00	(93,684.00)
408140	FEDERAL UNEMPLYMNT TXS	6,033.00	-	6,033.00
408160	FICA	388,802.00	464,125.00	(75,323.00)
408180	STATE UNEMPLYMNT TXS	8,968.00	-	8,968.00
409100	SIT-CURRENT	617,481.00	766,015.00	(148,534.00)
409110	SIT-ADJUST PRIOR YEARS	(368,236.00)	-	(368,236.00)
409120	SIT-ACQUISITION ADJUST	-	-	-
409150	FIT-CURRENT	3,472,508.00	3,048,737.00	423,771.00
409160	FIT-ADJUST PRIOR YEARS	(915,089.00)	-	(915,089.00)
409210	SIT-OTH INC & DED-REG	(28,426.00)	(23,044.00)	(5,382.00)
409220	FIT-OTH INC & DED-REG	(142,126.00)	(89,708.00)	(52,418.00)
410400	DEF SIT-REG ASSET/LIAB	11,676.00	-	11,676.00
410600	DEF SIT-OTHER	193,992.00	221,210.00	(27,218.00)
410650	DEF SIT-CURRENT	-	-	-
410700	DEF FIT-REG ASSET/LIAB	146,601.00	-	146,601.00
410900	DEF FIT-OTHER	(449,793.00)	624,570.00	(1,074,363.00)
410950	DEF FIT-CURRENT	-	-	-
412210	ITC RESTORED- 3%	(7,652.00)	-	(7,652.00)
412220	ITC RESTORED- 4%	(6,265.00)	-	(6,265.00)
412230	ITC RESTORED-10%	(70,840.00)	(84,797.00)	13,957.00
415100	M&J REVENUES-OUTSIDE	(1,839,606.00)	(1,707,318.00)	(132,288.00)
415110	M&J REVENUES-INSIDE	(20,381.00)	-	(20,381.00)
416100	M&J EXPENSES-OUTSIDE	232,131.00	-	232,131.00
416110	M&J EXPENSES-INSIDE	1,758,174.00	1,641,260.00	116,914.00
417220	NON-UT OPER-IN-EXPENSES	-	-	-
419300	INT OTHER SECURITIES-OUT	-	-	-
419510	OTHER INTEREST INCOME-IN	(2,213.00)	-	(2,213.00)
420100	AFUDC - EQUITY	(273,684.00)	(175,832.00)	(97,852.00)
420210	AFUDC - DEBT	(116,516.00)	(79,851.00)	(36,665.00)
422000	GAINS-LOSSES DISP PROP	-	-	-
425100	AMORT UT PLT ACQ ADJUST	(531.00)	-	(531.00)
425200	AMORT OTHER UT PLT ADJUST	6,900.00	-	6,900.00
425300	AMORT PREFERRED STOCK EXP	771.00	768.00	3.00
426100	DONATIONS	155,310.00	140,236.00	15,074.00
426160	OTHER LOBBYING EXPENSES	26,274.00	19,000.00	7,274.00
426200	OTHER INCOME DEDUCTIONS	96,917.00	121,183.00	(24,266.00)
426410	NON-OPER EMPLOYEE EXP	-	-	-
426420	NON-OPER EMPLOYEE EXP - TAXABL	-	-	-
427100	INTEREST LTD-OUT-REG	1,652,550.00	4,738,404.00	(3,085,854.00)
427110	INTEREST LTD-OUT-TFB	(1,632.00)	-	(1,632.00)
427120	INTEREST LTD - INSIDE	3,080,236.00	-	3,080,236.00
428000	AMORT DEBT DISCOUNT & EXP	72,102.00	72,108.00	(6.00)
431100	INTEREST ON BANK DEBT	-	-	-
431200	OTHER INTEREST EXPENSE	4,102.00	-	4,102.00

<b>Kentucky-American Water Company</b>				
<b>Case No. 2008-00427</b>				
<b>Response to PSCDR1 #4</b>				
<b>Year: 2006</b>				
<b>AWW</b>	<b>DESCRIPTION</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
433100	INTEREST ON BANK DEBT	408,695.00	625,948.00	(217,253.00)
437100	DIV DEC PREF STK-OUTSIDE	458,797.00	459,900.00	(1,103.00)
438100	DIV DEC COMMON STK - OUT	-	-	-
438200	DIV DEC COMMON STK - IN	2,006,260.00	6,059,749.00	(4,053,489.00)
461000	DOMESTIC SEWER SERV BILLED	(279,284.00)	(352,692.00)	73,408.00
461100	RES SALES BILLED METERED	(27,262,686.00)	(26,591,052.00)	(671,634.00)
461110	RES SALES UNBILL METERED	1,361,414.00	-	1,361,414.00
461130	DOMESTIC SEWER SERV UNBILLED	-	-	-
461200	COM SALES BILLED METERED	(12,143,005.00)	(12,476,615.00)	333,610.00
461210	COM SALES UNBILL METERED	433,841.00	-	433,841.00
461300	IND SALES BILLED METERED	(1,444,547.00)	(1,718,899.00)	274,352.00
461310	IND SALES UNBILL METERED	67,313.00	-	67,313.00
461400	MISC SALES BILLED METERED	(19,513.00)	-	(19,513.00)
462000	PRIV FIR PROT SER BILLED	(1,052,049.00)	(1,039,128.00)	(12,921.00)
462100	PRIV FIR PROT SER UNBILL	(495.00)	-	(495.00)
462110	INDUST WASTE SER UNBILL	-	-	-
462210	INDUSTRIAL WASTE SERVICE	(23,475.00)	-	(23,475.00)
463000	PUB FIRE PROT SER BILLED	(2,182,373.00)	(2,247,012.00)	64,639.00
463300	PUB AUTH SEWER SERV BILLED	67.00	-	67.00
464200	PUB AUTH SLS BILLED METRD	(3,565,255.00)	(3,794,496.00)	229,241.00
464210	PUB AUTH SLS UNBILL METRD	145,184.00	-	145,184.00
466000	SALES FOR RESALE BILLED	(1,109,393.00)	(1,441,800.00)	332,407.00
466100	SALES FOR RESALE UNBILL	(23,458.00)	-	(23,458.00)
471100	RECONNECTION CHARGES	(210,086.00)	(767,040.00)	556,954.00
471200	OTHER MISC SERV REVENUES	(689,795.00)	(22,200.00)	(667,595.00)
472000	RENTS FROM WATER PROPERTY	(114,921.00)	(87,624.00)	(27,297.00)
474100	BILL & COLL SERV FOR OTH	(905,296.00)	(870,732.00)	(34,564.00)
474300	MISCELLANEOUS	7,666.00	-	7,666.00
600000	SS OPERATION SUPERV & ENG	-	-	-
602000	PURCHASED WATER	506,626.00	470,500.00	36,126.00
603100	MISCELLANEOUS SS EXPENSES	111,232.00	118,938.00	(7,706.00)
604000	SS RENTS	-	-	-
610000	SS ORDNY MAINT SUPR & ENG	334,029.00	4,998,327.00	(4,664,298.00)
611100	OR MN SS STRUCT & IMP MAT	77,775.00	261,016.00	(183,241.00)
613120	AMORT DEF EXP LAK RIV & OTH	6,624.00	5,796.00	828.00
614120	AMORT DEF EXP WELLS & SPR	(1,449.00)	-	(1,449.00)
617100	OR MN MISC WAT SS PLT MAT	-	-	-
622100	POWER PRODUCTION EXP.	6,678.00	51,579.00	(44,901.00)
623110	POWER PURCH FOR PUMP ELEC	254,749.00	346,127.00	(91,378.00)
623210	FUEL PURCH FOR PUMP OTHER	2,376,844.00	1,729,930.00	646,914.00
624100	PUMPING EXPENSE	(4,311.00)	4,960.00	(9,271.00)
624500	PUMPING EXPENSES ELECTRIC	(92.00)	-	(92.00)
626500	MISC PUMPING EXP ELECTRIC	555.00	200.00	355.00
627300	RENTS OTHER	-	-	-
630200	OR MN PUMP SUP & ENG ELEC	61,524.00	-	61,524.00
633200	OR MN PUMP EQPT MAT ELEC	61,326.00	103,232.00	(41,906.00)
640000	WT OPERATION SUPERV & ENG	527,702.00	-	527,702.00
641100	GENERAL CHEMICALS	1,495,887.00	1,348,523.00	147,364.00
642100	GENERAL WT LABOR	839,591.00	-	839,591.00
642300	GENERAL WT EXPENSES	186,340.00	167,775.00	18,565.00

<b>Kentucky-American Water Company</b>				
<b>Case No. 2008-00427</b>				
<b>Response to PSCDR1 #4</b>				
<b>Year: 2006</b>				
<b>AWW</b>	<b>DESCRIPTION</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
643100	MISC WT EXPENSES-CURRENT	56,974.00	43,272.00	13,702.00
643300	WASTE DISPOSAL EXP (CUR)	245,687.00	110,800.00	134,887.00
643310	AMORT WASTE DISPOSAL EXP	78,761.00	142,317.00	(63,556.00)
644000	WT RENTS	-	-	-
650000	OR MN WT SUPR & ENG	95,659.00	-	95,659.00
651100	OR MN WT STRUCT & IMP MAT	82,579.00	107,575.00	(24,996.00)
651120	AMORT DEF EXP WT STRUCT	144,676.00	139,995.00	4,681.00
661200	STORAGE FACILITIES LABOR	924,089.00	-	924,089.00
662100	T&D LINES EXPENSE	109,115.00	124,808.00	(15,693.00)
662200	T&D LINES LABOR	688,980.00	-	688,980.00
663300	MISC METER EXPENSES	109,622.00	73,200.00	36,422.00
665300	MISC T&D EXPENSES-CURRENT	143,110.00	53,991.00	89,119.00
666000	T&D RENTS	22,726.00	5,220.00	17,506.00
667100	MISC SEWER T & D EXP	4,764.00	3,204.00	1,560.00
670000	OR MN T&D SUPR & ENG	434,734.00	-	434,734.00
671100	OR MN T&D STRUCT & IMP-MAT	216,906.00	127,200.00	89,706.00
672120	AMORT DEF EXP RES & STAND	152,376.00	184,236.00	(31,860.00)
675200	OR MN SERVICES LAB	206,295.00	-	206,295.00
676200	OR MN METERS LAB	47,991.00	-	47,991.00
677200	OR MN HYDRANTS LAB	83,323.00	-	83,323.00
678100	OR MN OTHER T&D PLANT MAT	217,057.00	273,000.00	(55,943.00)
902200	METER READING LABOR	592,661.00	-	592,661.00
903100	CONTRACT & ORDERS EXPENS	10,212.00	3,600.00	6,612.00
903200	CONTRACTS & ORDERS LABOR	290,510.00	-	290,510.00
903300	COLLECTING EXPENSES	224,562.00	205,056.00	19,506.00
903520	BILLING & ACCTNG OTH EXP	344,406.00	155,395.00	189,011.00
903521	CUST ACCTG-BILLING/TELEPHONE	73,389.00	94,560.00	(21,171.00)
903523	CUST ACCTG-BILLING/POSTAGE	506,205.00	460,092.00	46,113.00
904000	UNCOLLECTIBLE ACCOUNTS	405,811.00	335,010.00	70,801.00
905100	MISC CUST ACCTNG EXPENSES	124,727.00	40,305.00	84,422.00
910110	ANNUAL REPORT EXPENSES	314,802.00	204,230.00	110,572.00
920000	ADM & GENERAL SALARIES	-	-	-
920200	SALARIES OFFICERS	-	-	-
920500	INCENTIVE PLAN EXPENSE	-	-	-
920520	INCENTIVE PLAN EXP OFFICERS	43,796.00	158,613.00	(114,817.00)
921100	EXPENSES OF EMPLOYEES	100,769.00	19,154.00	81,615.00
921200	MISC OFFICE EXPENSES	104,453.00	65,158.00	39,295.00
921210	MISC OFFICE EXP TEL	94,260.00	66,744.00	27,516.00
921220	MISC OFFICE EXP SUP	57,910.00	54,197.00	3,713.00
921250	OFFICE BUILDING OPERATION	537.00	1,230.00	(693.00)
921300	PERSONAL/VEHICLE	382,035.00	227,796.00	154,239.00
923100	SERVICE COMPANY CHARGES	6,612,414.00	6,254,000.00	358,414.00
923200	AUDITING SERVICES	66,367.00	-	66,367.00
923300	LEGAL SERVICES	50,103.00	70,000.00	(19,897.00)
923400	ENGINEERING SERVICES	15,779.00	-	15,779.00
923500	OTHER SERVICES-CURRENT	484,932.00	547,927.00	(62,995.00)
924000	PROPERTY INSURANCE	111,368.00	36,000.00	75,368.00
925110	WORKMENS COMP PREMIUM EXP	113,814.00	112,884.00	930.00
925300	INJURIES & DAMAGES EXP	1,314.00	12,000.00	(10,686.00)
925400	GENERAL LIABILITY	423,980.00	353,004.00	70,976.00

<b>Kentucky-American Water Company</b>				
<b>Case No. 2008-00427</b>				
<b>Response to PSCDR1 #4</b>				
<b>Year: 2006</b>				
<b>AWW</b>	<b>DESCRIPTION</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
926100	ACCRUED OPEB EXPENSE	660,373.00	787,166.00	(126,793.00)
926110	GROUP INSURANCE PREM EXP	983,931.00	1,037,397.00	(53,466.00)
926200	OTHER WELFARE EXPENSES	33,176.00	34,950.00	(1,774.00)
926220	ESOP CONTRIBUTIONS EXPENSE	(14,241.00)	16,431.00	(30,672.00)
926250	401-K CONTRIBUTIONS EXPENSE	48,764.00	141,998.00	(93,234.00)
926400	PENSION PLAN EXPENSE	748,274.00	804,072.00	(55,798.00)
926600	OTHER PENSION PLAN EXPENSE	51,624.00	-	51,624.00
928100	AMORT EXP RATE PROCEEDING	361,517.00	353,412.00	8,105.00
928400	AMORT EXP RATE PROCEEDING	159,408.00	153,065.00	6,343.00
930130	OTHER GENERAL EXPENSE	(61,486.00)	9,096.00	(70,582.00)
930200	AMORTIZE MISC CHARGES	(15,828.00)	-	(15,828.00)
930210	MISC GENERAL EXP-CURRENT	144,968.00	66,300.00	78,668.00
930230	AMORT MISC GENERAL EXP	25,915.00	-	25,915.00
930260	MEALS & TRAVEL EXPENSES-TAXABL	16,507.00	13,388.00	3,119.00
930270	DONATIONS-ILL	-	-	-
930300	RESEARCH & DEV EXP	(970.00)	3,996.00	(4,966.00)
930510	LOBBYING EXPENSES	-	-	-
930600	TRANSPORTATION EXPENSES	115,909.00	316,555.00	(200,646.00)
930850	MISC GEN EXP-DIRECTORS FEES	21,771.00	21,000.00	771.00
930880	MISC GEN EXP-COMPANY DUES	41,001.00	4,025.00	36,976.00
930890	MISC GEN EXP-OTHER	26,797.00	112,350.00	(85,553.00)
930900	TAX PENALTY	217,010.00	-	217,010.00
931000	ADM & GENERAL RENTS	29,512.00	39,852.00	(10,340.00)
932700	OR MN A&G MISC PROPTY MAT	21,876.00	24,999.00	(3,123.00)

## Kentucky American Water Company

<b>Case No. 2008-00427</b>				
<b>Response to PSCDR1#4</b>				
<b>YEAR: 2007</b>				
<b>AWW</b>	<b>Description</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>
403000	DEPRECIATION EXPENSE	9,057,606	8,134,214	923,392
403100	DEPR EXPENSE-CONTR PROP	-1,603,601	0	-1,603,601
404430	AMORT REG ASSET - AFUDC	63,389	0	63,389
404440	AMORT REG ASSET - AFUDC	6,900	0	6,900
406000	AMORT REG ASSET - AFUDC	21,614	0	21,614
407000	AMORT REG ASSET - AFUDC	412,188	410,580	1,608
408030	OTHER GENERAL TAXES	88,098	169,636	-81,538
408100	REAL & PERSON PROP TAXES	2,519,386	2,160,000	359,386
408140	FEDERAL UNEMPLYMNT TXS	7,871	0	7,871
408160	FICA	429,634	525,874	-96,240
408180	STATE UNEMPLYMNT TXS	7,735	0	7,735
409100	SIT-CURRENT	396,112	448,973	-52,861
409110	SIT-CURRENT	286,383	0	286,383
409150	FIT-CURRENT	2,900,386	1,884,659	1,015,727
409160	FIT-CURRENT	1,499,708	0	1,499,708
410400	DEF SIT-REG ASSET/LIAB	7,169	0	7,169
410600	DEF SIT-OTHER	-101,774	-84,371	-17,403
410700	DEF FIT-REG ASSET/LIAB	168,191	0	168,191
410900	DEF FIT-OTHER	-1,334,333	795,251	-2,129,584
412210	ITC RESTORED- 3%	-7,653	0	-7,653
412220	ITC RESTORED- 4%	-6,304	0	-6,304
412230	ITC RESTORED-10%	-70,879	-84,797	13,918
415100	M&J REVENUES-OUTSIDE	-402,244	0	-402,244
416100	M&J REVENUES-OUTSIDE	127,629	0	127,629
416110	M&J REVENUES-OUTSIDE	77,087	0	77,087
420100	AFUDC - EQUITY	-842,571	-681,063	-161,508
420210	AFUDC - DEBT	-384,277	-309,296	-74,981
425100	AFUDC - DEBT	-425	768	-1,193
425300	AMORT PREFERRED STOCK EXP	771	0	771
426100	DONATIONS	182,687	185,390	-2,703
426160	OTHER LOBBYING EXPENSES	14,030	-111,932	125,962
426200	OTHER INCOME DEDUCTIONS	123,968	91,933	32,035
427100	INTEREST LTD-OUT-REG	1,631,081	0	1,631,081
427120	INTEREST LTD-OUT-REG	2,639,432	5,686,455	-3,047,023
428000	AMORT DEBT DISCOUNT & EXP	66,246	0	66,246
431100	INTEREST ON BANK DEBT	1,438,452	291,367	1,147,085
437100	DIV DEC PREF STK-OUTSIDE	4,629,183	459,900	4,169,283
461000	DOMESTIC SEWER SERV BILLED	-28,465	-152,322	123,857
461020	DOMESTIC SEWER SERV BILLED	-17,633	-76,685	59,052
461100	RES SALES BILLED METERED	-27,579,361	-27,715,647	136,286
461110	RES SALES UNBILL METERED	-81,378	0	-81,378
461200	COM SALES BILLED METERED	-12,387,137	-12,345,169	-41,968
461210	COM SALES UNBILL METERED	54,059	0	54,059
461300	IND SALES BILLED METERED	-1,479,862	-1,552,979	73,117

## Kentucky American Water Company

Case No. 2008-00427				
Response to PSCDR1#4				
YEAR: 2007				
AWW	Description	Actual	Budget	Variance
461310	IND SALES UNBILL METERED	-18,828	0	-18,828
461400	MISC SALES BILLED METERED	-18,789	0	-18,789
462000	PRIV FIR PROT SER BILLED	-1,138,372	-1,041,746	-96,626
462100	PRIV FIR PROT SER BILLED	577	0	577
462210	INDUSTRIAL WASTE SERVICE	-3,126	-14,566	11,440
463000	PUB FIRE PROT SER BILLED	-2,216,224	-2,200,805	-15,419
464200	PUB AUTH SLS BILLED METRD	-3,896,261	-3,787,531	-108,730
464210	PUB AUTH SLS UNBILL METRD	-22,706	0	-22,706
466000	SALES FOR RESALE BILLED	-1,151,111	-1,267,940	116,829
466100	SALES FOR RESALE UNBILL	-264,067	0	-264,067
471100	RECONNECTION CHARGES	-493,660	-210,000	-283,660
471200	OTHER MISC SERV REVENUES	-627,682	-691,476	63,794
472000	RENTS FROM WATER PROPERTY	-111,988	-86,354	-25,634
474100	BILL & COLL SERV FOR OTH	-976,746	-903,528	-73,218
474300	MISCELLANEOUS	-16,017	0	-16,017
602000	PURCHASED WATER	338,587	496,300	-157,713
603100	MISCELLANEOUS SS EXPENSES	34,565	33,275	1,290
617100	OR MN MISC WAT SS PLT MAT	93,224	153,100	-59,876
623110	POWER PURCH FOR PUMP ELEC	2,776,467	2,915,420	-138,953
626500	MISC PUMPING EXP ELECTRIC	2,168	5,000	-2,832
630200	MISC PUMPING EXP OTHER	62,202	0	62,202
641100	GENERAL CHEMICALS	1,691,774	1,575,318	116,456
642100	GENERAL WT LABOR	2,429,490	0	2,429,490
642300	GENERAL WT EXPENSES	142,421	151,300	-8,879
643100	MISC WT EXPENSES-CURRENT	155,681	142,496	13,185
643300	WASTE DISPOSAL EXP (CUR)	138,189	134,075	4,114
643310	AMORT WASTE DISPOSAL EXP	101,250	96,000	5,250
650000	OR MN WT SUPR & ENG	130,723	0	130,723
651100	OR MN WT STRUCT & IMP MAT	308,527	414,100	-105,573
662100	T&D LINES EXPENSE	17,806	22,620	-4,814
662200	T&D LINES LABOR	1,859,504	0	1,859,504
665300	MISC T&D EXPENSES-CURRENT	275,111	314,080	-38,969
666000	T&D RENTS	6,454	7,200	-746
670000	OR MN T&D SUPR & ENG	35,044	0	35,044
671200	OR MN T&D STRUCT & IMP-LAB	15,070	0	15,070
672120	AMORT DEF EXP RES & STAND	125,477	163,555	-38,078
672200	AMORT DEF EXP RES & STAND	16,887	0	16,887
673200	OR MN T&D MAINS LAB	363,713	0	363,713
675200	OR MN SERVICES LAB	196,186	0	196,186
676200	OR MN METERS LAB	17,326	0	17,326
676400	OR MN METER INSTALL LAB	95,607	0	95,607
678100	OR MN OTHER T&D PLANT MAT	337,737	552,000	-214,263
903100	CONTRACT & ORDERS EXPENS	2,104	0	2,104
903200	CONTRACTS & ORDERS LABOR	804,073	0	804,073

## Kentucky American Water Company

<b>Case No. 2008-00427</b>				
<b>Response to PSCDR1#4</b>				
<b>YEAR: 2007</b>				
<b>AWW</b>	<b>Description</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>
903300	COLLECTING EXPENSES	241,492	209,196	32,296
903520	BILLING & ACCTNG OTH EXP	1,147,599	1,068,000	79,599
904000	UNCOLLECTIBLE ACCOUNTS	383,880	439,225	-55,345
905100	MISC CUST ACCTNG EXPENSES	4,172	3,840	332
920000	ADM & GENERAL SALARIES	531,818	5,593,137	-5,061,319
920500	INCENTIVE PLAN EXPENSE	488,411	487,196	1,215
921100	EXPENSES OF EMPLOYEES	163,101	97,535	65,566
921130	DUES FOR CLUBS-TAXABLE	14,951	25,674	-10,723
921220	MISC OFFICE EXP SUP	22,093	20,866	1,227
923100	SERVICE COMPANY CHARGES	7,516,223	6,987,757	528,466
923200	AUDITING SERVICES	101,038	72,000	29,038
923300	LEGAL SERVICES	65,589	75,000	-9,411
923500	OTHER SERVICES-CURRENT	551,705	636,555	-84,850
924000	PROPERTY INSURANCE	117,599	36,000	81,599
925110	WORKMENS COMP PREMIUM EXP	153,210	117,864	35,346
925300	INJURIES & DAMAGES EXP	-514	18,000	-18,514
925400	GENERAL LIABILITY	304,483	627,000	-322,517
926100	ACCRUED OPEB EXPENSE	578,575	485,556	93,019
926110	GROUP INSURANCE PREM EXP	1,085,967	1,168,296	-82,329
926200	OTHER WELFARE EXPENSES	59,790	96,400	-36,610
926250	401-K CONTRIBUTIONS EXPENSE	86,196	51,798	34,398
926400	PENSION PLAN EXPENSE	74,964	42,334	32,630
928100	PENSIONS CAP (C & R)	373,198	405,531	-32,333
928300	AMORT OTHER REGULATRY EXP	837	0	837
930210	MISC GENERAL EXP-CURRENT	226,634	501,162	-274,528
930230	MISC GENERAL EXP-CURRENT	40,894	33,600	7,294
930260	MEALS & TRAVEL EXPENSES-TAXA	19,210	28,312	-9,102
930600	TRANSPORTATION EXPENSES	534,527	715,140	-180,613
930880	MISC GEN EXP-COMPANY DUES	48,839	48,425	414
930890	MISC GEN EXP-OTHER	38,608	42,050	-3,442
931000	ADM & GENERAL RENTS	27,551	28,400	-849
932100	OR MN A&G STRUC & IMP MAT	17,684	39,996	-22,312
932700	OR MN A&G MISC PROPTY MAT	101,103	140,740	-39,637

















Kentucky American Water  
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AWW	AWW_DESC	2004 January Actual	2004 January Budget	Variance	2004 February Actual	2004 February Budget	Variance	2004 March Actual	2004 March Budget	Variance
921200	MISC OFFICE EXPENSES	-	-	-	-	300	(300)	-	120	(120)
921200	MISC OFFICE EXPENSES	915	-	915	915	-	915	915	-	915
921200	MISC OFFICE EXPENSES	(126)	-	(126)	8,705	-	8,705	(95)	-	(95)
921200	MISC OFFICE EXPENSES	1,567	1,332	235	615	1,237	(622)	966	1,237	(271)
921200	MISC OFFICE EXPENSES	5,528	3,100	2,428	2,764	3,100	(336)	2,764	3,100	(336)
921200	MISC OFFICE EXPENSES	5,257	2,750	2,507	2,875	2,450	425	2,782	2,450	332
921210	MISC OFFICE EXP TEL	(1,671)	1,966	(3,637)	1,659	1,966	(307)	3,510	1,966	1,544
921210	MISC OFFICE EXP TEL	(3,346)	3,600	(6,946)	2,245	3,600	(1,355)	729	3,600	(2,871)
921220	MISC OFFICE EXP SUP	2,412	1,100	1,312	1,616	1,100	516	1,523	1,100	423
921220	MISC OFFICE EXP SUP	(11,133)	4,751	(15,884)	4,483	5,349	(866)	2,823	5,354	(2,531)
921250	OFFICE BUILDING OPERATION	-	-	-	-	300	(300)	-	120	(120)
921300	PERSONAL/VEHICLE	-	-	-	-	-	-	944	-	944
923100	SERVICE COMPANY CHARGES	-	-	-	-	-	-	-	-	-
923100	SERVICE COMPANY CHARGES	-	-	-	-	-	-	-	-	-
923100	SERVICE COMPANY CHARGES	2,299	-	2,299	2,180	-	2,180	1,493	-	1,493
923100	SERVICE COMPANY CHARGES	7,548	-	7,548	17,782	-	17,782	12,817	-	12,817
923100	SERVICE COMPANY CHARGES	11,168	-	11,168	(4,827)	-	(4,827)	11,168	-	11,168
923100	SERVICE COMPANY CHARGES	-	283,459	(283,459)	-	224,299	(224,299)	-	55,999	(55,999)
923100	SERVICE COMPANY CHARGES	(485)	-	(485)	(369)	-	(369)	(700)	-	(700)
923100	SERVICE COMPANY CHARGES	(271)	-	(271)	-	-	-	-	-	-
923100	SERVICE COMPANY CHARGES	48	-	48	47	-	47	46	-	46
923100	SERVICE COMPANY CHARGES	331	-	331	508	-	508	902	-	902
923100	SERVICE COMPANY CHARGES	238	-	238	401	-	401	541	-	541
923100	SERVICE COMPANY CHARGES	2,214	-	2,214	1,348	-	1,348	3,812	-	3,812
923100	SERVICE COMPANY CHARGES	8,955	-	8,955	(528)	-	(528)	6,263	-	6,263
923100	SERVICE COMPANY CHARGES	14,275	-	14,275	1,862	-	1,862	13,560	-	13,560
923100	SERVICE COMPANY CHARGES	12,968	-	12,968	12,727	-	12,727	17,087	-	17,087
923100	SERVICE COMPANY CHARGES	(168,108)	-	(168,108)	205,207	-	205,207	16,658	-	16,658
923100	SERVICE COMPANY CHARGES	9,003	-	9,003	18,471	-	18,471	15,717	-	15,717
923100	SERVICE COMPANY CHARGES	-	-	-	-	-	-	-	-	-
923100	SERVICE COMPANY CHARGES	-	-	-	-	-	-	144,728	-	144,728
923100	SERVICE COMPANY CHARGES	336,265	-	336,265	225,863	-	225,863	275,126	-	275,126
923200	AUDITING SERVICES	4,790	1,938	2,852	2,327	1,938	389	2,336	1,938	398
923300	LEGAL SERVICES	19,290	6,424	12,866	2,520	6,425	(3,905)	1,393	6,426	(5,033)
923400	ENGINEERING SERVICES	-	100	(100)	-	100	(100)	-	100	(100)
923400	ENGINEERING SERVICES	(70)	-	(70)	-	-	-	-	-	-
923500	OTHER SERVICES-CURRENT	-	-	-	-	-	-	-	-	-
923500	OTHER SERVICES-CURRENT	253	820	(567)	-	820	(820)	-	2,320	(2,320)
923500	OTHER SERVICES-CURRENT	191	875	(684)	1,627	875	752	3,879	875	3,004
923500	OTHER SERVICES-CURRENT	-	-	-	-	-	-	3,940	-	3,940
923500	OTHER SERVICES-CURRENT	(2,908)	8,654	(11,562)	7,592	8,654	(1,062)	12,525	9,614	2,911
923500	OTHER SERVICES-CURRENT	27,769	9,250	18,519	6,720	9,100	(2,380)	13,358	13,250	108
924000	PROPERTY INSURANCE	15,482	11,997	3,485	2,805	15,500	(12,695)	8,687	15,500	(6,813)
925110	WORKMENS COMP PREMIUM EXP	-	-	-	-	-	-	-	-	-
925110	WORKMENS COMP PREMIUM EXP	-	-	-	-	-	-	-	-	-
925110	WORKMENS COMP PREMIUM EXP	-	-	-	-	-	-	-	-	-
925110	WORKMENS COMP PREMIUM EXP	-	-	-	-	-	-	-	-	-
925110	WORKMENS COMP PREMIUM EXP	-	4,128	(4,128)	-	5,333	(5,333)	-	5,333	(5,333)
925110	WORKMENS COMP PREMIUM EXP	3,552	-	3,552	10,362	-	10,362	5,348	-	5,348
925300	INJURIES & DAMAGES EXP	(260)	350	(610)	-	350	(350)	-	350	(350)
925400	GENERAL LIABILITY	17,666	19,312	(1,646)	25,870	23,907	1,963	26,391	23,907	2,484
926100	ACCRUED OPEB EXPENSE	-	-	-	-	-	-	-	-	-
926100	ACCRUED OPEB EXPENSE	-	-	-	-	-	-	-	-	-
926100	ACCRUED OPEB EXPENSE	-	-	-	-	-	-	-	-	-
926100	ACCRUED OPEB EXPENSE	-	-	-	-	-	-	-	-	-
926100	ACCRUED OPEB EXPENSE	-	-	-	-	-	-	-	-	-
926100	ACCRUED OPEB EXPENSE	-	-	-	-	-	-	-	-	-
926100	ACCRUED OPEB EXPENSE	-	-	-	-	-	-	-	-	-
926100	ACCRUED OPEB EXPENSE	-	-	-	-	-	-	-	-	-
926100	ACCRUED OPEB EXPENSE	-	-	-	-	-	-	-	-	-
926100	ACCRUED OPEB EXPENSE	-	-	-	-	-	-	-	-	-
926100	ACCRUED OPEB EXPENSE	-	-	-	-	-	-	-	-	-
926100	ACCRUED OPEB EXPENSE	-	-	-	-	-	-	-	-	-
926100	ACCRUED OPEB EXPENSE	53,804	56,935	(3,131)	82,289	56,935	25,354	62,766	56,935	5,831
926110	GROUP INSURANCE PREM EXP	-	-	-	-	-	-	-	-	-
926110	GROUP INSURANCE PREM EXP	70,039	58,348	11,691	79,245	75,219	4,026	70,556	75,219	(4,663)
926200	OTHER WELFARE EXPENSES	(4,023)	-	(4,023)	114	-	114	199	-	199
926200	OTHER WELFARE EXPENSES	5,979	580	5,399	1,263	300	963	2,046	375	1,671
926220	ESOP CONTRIBUTIONS EXPENSE	200	5,667	(5,467)	3,157	5,667	(2,510)	4,604	5,667	(1,063)
926250	401-K CONTRIBUTIONS EXPENSE	4,246	8,000	(3,754)	6,158	8,000	(1,842)	8,675	8,000	675
926400	PENSION PLAN EXPENSE	88,016	88,597	(581)	32,115	88,597	(56,482)	51,229	88,597	(37,368)
928100	AMORT EXP RATE PROCEEDING	-	-	-	-	-	-	-	-	-
928100	AMORT EXP RATE PROCEEDING	-	-	-	-	-	-	-	-	-
928100	AMORT EXP RATE PROCEEDING	-	-	-	-	-	-	-	-	-
928100	AMORT EXP RATE PROCEEDING	-	-	-	-	-	-	-	-	-
928100	AMORT EXP RATE PROCEEDING	1,901	-	1,901	1,901	-	1,901	1,901	-	1,901
928100	AMORT EXP RATE PROCEEDING	-	2,044	(2,044)	-	2,044	(2,044)	-	2,044	(2,044)
928400	OTH REGULATRY EXP-CURRENT	-	-	-	-	-	-	-	-	-
930130	OTHER GENERAL EXPENSE	4,837	2,022	2,815	37	497	(460)	485	802	(317)
930130	OTHER GENERAL EXPENSE	103,506	-	103,506	6,058	-	6,058	13,613	-	13,613
930200	AMORTIZE MISC CHARGES	26,834	13,417	13,417	13,417	13,417	-	13,417	13,417	-
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	(615)	-	(615)	(25)	-	(25)	505	-	505
930210	MISC GENERAL EXP-CURRENT	-	1,230	(1,230)	-	-	-	-	205	(205)
930210	MISC GENERAL EXP-CURRENT	-	200	(200)	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	-	8,800	(8,800)	-	8,800	(8,800)	-	8,800	(8,800)



Kentucky American Water  
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AWW	AWW_DESC	2004 January Actual	2004 January Budget	Variance	2004 February Actual	2004 February Budget	Variance	2004 March Actual	2004 March Budget	Variance
930230	AMORT MISC GENERAL EXP	-	-	-	-	-	-	-	-	-
930260	MEALS & TRAVEL EXPENSES-TAXABL	4,980	379	4,601	1,344	654	690	707	1,084	(377)
930270	DONATIONS-ILL	30	-	30	-	-	-	-	-	-
930300	RESEARCH & DEV EXP	1,346	1,339	7	2,677	1,339	1,338	1,339	1,339	-
930600	TRANSPORTATION EXPENSES	(3,838)	-	(3,838)	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	25	-	25
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	411	-	411	404	-	404	-	-	-
930600	TRANSPORTATION EXPENSES	877	-	877	220	-	220	1,591	-	1,591
930600	TRANSPORTATION EXPENSES	-	989	(989)	-	989	(989)	-	989	(989)
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	4,180	-	4,180
930600	TRANSPORTATION EXPENSES	2,194	-	2,194	1,106	-	1,106	1,177	-	1,177
930600	TRANSPORTATION EXPENSES	28,775	23,250	5,525	20,333	25,117	(4,784)	13,239	22,275	(9,036)
930850	MISC GENERAL EXP-DIRECTORS FEES	-	-	-	-	-	-	-	-	-
930850	MISC GEN EXP-DIRECTORS FEES	1,500	-	1,500	-	-	-	-	-	-
930850	MISC GEN EXP-DIRECTORS FEES	-	5,125	(5,125)	-	-	-	-	-	-
930880	MISC GEN EXP-COMPANY DUES	(115)	523	(638)	-	523	(523)	-	523	(523)
930880	MISC GEN EXP-COMPANY DUES	6,374	-	6,374	-	-	-	-	-	-
930880	MISC GEN EXP-COMPANY DUES	-	-	-	-	-	-	21,917	20,000	1,917
930890	MISC GEN EXP-OTHER	2,766	5,230	(2,464)	850	9,020	(8,170)	3,937	10,315	(6,378)
930900	TAX PENALTY	-	-	-	-	-	-	-	-	-
931000	ADM & GENERAL RENTS	477	-	477	841	-	841	100	-	100
931000	ADM & GENERAL RENTS	3,430	3,392	38	557	3,392	(2,835)	2,393	3,392	(999)
932700	OR MN A&G MISC PROPTY MAT	4,784	4,629	155	436	3,404	(2,968)	4,282	1,451	2,831

















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AWW	AWW_DESC	2004 April Actual	2004 April Budget	Variance	2004 May Actual	2004 May Budget	Variance	2004 June Actual	2004 June Budget	Variance
921200	MISC OFFICE EXPENSES	-	-	-	41	165	(124)	(17)	120	(137)
921200	MISC OFFICE EXPENSES	915	-	915	915	-	915	915	-	915
921200	MISC OFFICE EXPENSES	931	-	931	2,772	-	2,772	380	-	380
921200	MISC OFFICE EXPENSES	621	1,332	(711)	784	1,237	(453)	973	1,237	(264)
921200	MISC OFFICE EXPENSES	2,764	3,100	(336)	3,539	3,100	439	2,312	3,100	(788)
921200	MISC OFFICE EXPENSES	2,371	2,550	(179)	3,463	2,650	813	2,822	2,750	72
921210	MISC OFFICE EXP TEL	3,318	1,966	1,352	1,503	1,966	(463)	200	1,966	(1,766)
921210	MISC OFFICE EXP TEL	665	3,600	(2,935)	5,184	3,600	1,584	3,872	3,600	272
921220	MISC OFFICE EXP SUP	1,386	1,100	286	1,089	1,100	(11)	1,984	1,100	884
921220	MISC OFFICE EXP SUP	1,854	5,833	(3,979)	4,173	5,117	(944)	1,498	4,865	(3,367)
921250	OFFICE BUILDING OPERATION	-	-	-	41	165	(124)	(17)	120	(137)
921300	PERSONAL/VEHICLE	10,172	-	10,172	3,322	-	3,322	109	-	109
923100	SERVICE COMPANY CHARGES	-	-	-	-	-	-	-	-	-
923100	SERVICE COMPANY CHARGES	-	-	-	-	-	-	-	-	-
923100	SERVICE COMPANY CHARGES	2,580	-	2,580	2,872	-	2,872	1,324	-	1,324
923100	SERVICE COMPANY CHARGES	11,797	-	11,797	10,731	-	10,731	12,569	-	12,569
923100	SERVICE COMPANY CHARGES	(5,649)	-	(5,649)	3,993	-	3,993	3,079	-	3,079
923100	SERVICE COMPANY CHARGES	-	292,639	(292,639)	-	274,279	(274,279)	-	300,799	(300,799)
923100	SERVICE COMPANY CHARGES	(3)	-	(3)	(541)	-	(541)	(628)	-	(628)
923100	SERVICE COMPANY CHARGES	-	-	-	-	-	-	-	-	-
923100	SERVICE COMPANY CHARGES	45	-	45	43	-	43	42	-	42
923100	SERVICE COMPANY CHARGES	359	-	359	492	-	492	905	-	905
923100	SERVICE COMPANY CHARGES	988	-	988	7,089	-	7,089	1,538	-	1,538
923100	SERVICE COMPANY CHARGES	6,916	-	6,916	2,607	-	2,607	(3,532)	-	(3,532)
923100	SERVICE COMPANY CHARGES	7,884	-	7,884	4,158	-	4,158	6,264	-	6,264
923100	SERVICE COMPANY CHARGES	2,429	-	2,429	2,226	-	2,226	19,489	-	19,489
923100	SERVICE COMPANY CHARGES	15,774	-	15,774	11,799	-	11,799	14,546	-	14,546
923100	SERVICE COMPANY CHARGES	16,814	-	16,814	17,510	-	17,510	24,652	-	24,652
923100	SERVICE COMPANY CHARGES	23,015	-	23,015	18,236	-	18,236	44,577	-	44,577
923100	SERVICE COMPANY CHARGES	-	-	-	-	-	-	-	-	-
923100	SERVICE COMPANY CHARGES	160,503	-	160,503	80,394	-	80,394	137,503	-	137,503
923100	SERVICE COMPANY CHARGES	258,992	-	258,992	250,471	-	250,471	275,772	-	275,772
923200	AUDITING SERVICES	2,336	1,938	398	2,820	1,938	882	4,624	1,938	2,686
923300	LEGAL SERVICES	22,569	6,427	16,142	(10,165)	6,428	(16,593)	3,665	6,429	(2,764)
923400	ENGINEERING SERVICES	-	100	(100)	25	100	(75)	(5)	100	(105)
923400	ENGINEERING SERVICES	-	-	-	-	-	-	-	-	-
923500	OTHER SERVICES-CURRENT	-	-	-	-	-	-	48	-	48
923500	OTHER SERVICES-CURRENT	-	820	(820)	205	820	(615)	(41)	820	(861)
923500	OTHER SERVICES-CURRENT	2,096	875	1,221	1,472	875	597	3,799	875	2,924
923500	OTHER SERVICES-CURRENT	-	3,061	(3,061)	5,448	7,065	(1,617)	6,425	7,065	(640)
923500	OTHER SERVICES-CURRENT	9,712	12,362	(2,650)	16,130	10,962	5,168	15,954	11,322	4,632
923500	OTHER SERVICES-CURRENT	15,806	16,100	(294)	5,395	9,250	(3,855)	21,825	19,100	2,725
924000	PROPERTY INSURANCE	8,688	15,500	(6,812)	8,688	15,500	(6,812)	8,688	15,500	(6,812)
925110	WORKMENS COMP PREMIUM EXP	-	-	-	-	-	-	-	-	-
925110	WORKMENS COMP PREMIUM EXP	-	-	-	-	-	-	-	-	-
925110	WORKMENS COMP PREMIUM EXP	-	-	-	-	-	-	-	-	-
925110	WORKMENS COMP PREMIUM EXP	-	-	-	-	-	-	-	-	-
925110	WORKMENS COMP PREMIUM EXP	-	5,333	(5,333)	-	5,333	(5,333)	-	5,333	(5,333)
925110	WORKMENS COMP PREMIUM EXP	5,857	-	5,857	6,313	-	6,313	5,352	-	5,352
925300	INJURIES & DAMAGES EXP	-	350	(350)	88	350	(262)	493	350	143
925400	GENERAL LIABILITY	22,618	23,907	(1,289)	34,359	23,907	10,452	24,966	23,907	1,059
926100	ACCRUED OPEB EXPENSE	-	-	-	-	-	-	-	-	-
926100	ACCRUED OPEB EXPENSE	-	-	-	-	-	-	-	-	-
926100	ACCRUED OPEB EXPENSE	-	-	-	-	-	-	-	-	-
926100	ACCRUED OPEB EXPENSE	-	-	-	-	-	-	-	-	-
926100	ACCRUED OPEB EXPENSE	-	-	-	-	-	-	-	-	-
926100	ACCRUED OPEB EXPENSE	-	-	-	-	-	-	-	-	-
926100	ACCRUED OPEB EXPENSE	-	-	-	-	-	-	-	-	-
926100	ACCRUED OPEB EXPENSE	-	-	-	-	-	-	-	-	-
926100	ACCRUED OPEB EXPENSE	-	-	-	-	-	-	-	-	-
926100	ACCRUED OPEB EXPENSE	68,167	56,935	11,232	73,028	56,935	16,093	62,780	56,935	5,845
926110	GROUP INSURANCE PREM EXP	(872)	-	(872)	-	-	-	-	-	-
926110	GROUP INSURANCE PREM EXP	80,156	75,219	4,937	84,097	75,219	8,878	59,269	75,219	(15,950)
926200	OTHER WELFARE EXPENSES	87	-	87	43	-	43	114	-	114
926200	OTHER WELFARE EXPENSES	263	150	113	700	1,450	(750)	2,516	1,255	1,261
926220	ESOP CONTRIBUTIONS EXPENSE	3,184	5,667	(2,483)	2,943	5,667	(2,724)	4,220	5,667	(1,447)
926250	401-K CONTRIBUTIONS EXPENSE	5,695	8,000	(2,305)	4,792	8,000	(3,208)	8,127	8,000	127
926400	PENSION PLAN EXPENSE	59,635	88,597	(28,962)	67,199	88,597	(21,398)	51,250	88,597	(37,347)
928100	AMORT EXP RATE PROCEEDING	-	-	-	-	-	-	-	-	-
928100	AMORT EXP RATE PROCEEDING	-	-	-	-	-	-	-	-	-
928100	AMORT EXP RATE PROCEEDING	-	-	-	-	-	-	-	-	-
928100	AMORT EXP RATE PROCEEDING	-	-	-	-	-	-	-	-	-
928100	AMORT EXP RATE PROCEEDING	1,901	-	1,901	1,901	-	1,901	1,901	-	1,901
928100	AMORT EXP RATE PROCEEDING	-	2,044	(2,044)	-	2,044	(2,044)	-	2,044	(2,044)
928400	OTH REGULATRY EXP-CURRENT	-	-	-	-	-	-	-	-	-
930130	OTHER GENERAL EXPENSE	480	397	83	97	387	(290)	851	397	454
930130	OTHER GENERAL EXPENSE	12,309	-	12,309	(6,154)	-	(6,154)	8,636	-	8,636
930200	AMORTIZE MISC CHARGES	13,417	13,417	-	18,174	22,317	(4,143)	30,101	22,317	7,784
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	(505)	-	(505)	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	-	-	-	51	205	(154)	(51)	-	(51)
930210	MISC GENERAL EXP-CURRENT	-	400	(400)	1,750	7,000	(5,250)	(1,650)	500	(2,150)
930210	MISC GENERAL EXP-CURRENT	-	8,800	(8,800)	2,200	8,800	(6,600)	(440)	8,800	(9,240)

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AWW	AWW_DESC	2004 April Actual	2004 April Budget	Variance	2004 May Actual	2004 May Budget	Variance	2004 June Actual	2004 June Budget	Variance
930230	AMORT MISC GENERAL EXP	-	-	-	-	-	-	-	-	-
930260	MEALS & TRAVEL EXPENSES-TAXABL	740	712	28	1,633	869	764	2,726	1,239	1,487
930270	DONATIONS-ILL	-	-	-	-	-	-	-	-	-
930300	RESEARCH & DEV EXP	1,339	1,339	-	1,673	1,339	334	1,272	1,339	(67)
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	5	-	5	16	-	16	-	-	-
930600	TRANSPORTATION EXPENSES	266	-	266	670	-	670	(7)	-	(7)
930600	TRANSPORTATION EXPENSES	-	989	(989)	247	989	(742)	(49)	989	(1,038)
930600	TRANSPORTATION EXPENSES	13,548	-	13,548	10,136	-	10,136	14,213	-	14,213
930600	TRANSPORTATION EXPENSES	3,162	-	3,162	9,623	-	9,623	7,702	-	7,702
930600	TRANSPORTATION EXPENSES	8,641	26,372	(17,731)	12,098	24,641	(12,543)	11,831	25,424	(13,593)
930850	MISC GENERAL EXP-DIRECTORS FEES	-	-	-	-	-	-	4,310	-	4,310
930850	MISC GEN EXP-DIRECTORS FEES	1,500	-	1,500	-	-	-	2,000	-	2,000
930850	MISC GEN EXP-DIRECTORS FEES	-	12,300	(12,300)	259	1,037	(778)	(259)	-	(259)
930880	MISC GEN EXP-COMPANY DUES	130	523	(393)	131	523	(392)	(26)	523	(549)
930880	MISC GEN EXP-COMPANY DUES	-	-	-	-	-	-	-	-	-
930880	MISC GEN EXP-COMPANY DUES	-	-	-	-	-	-	-	-	-
930890	MISC GEN EXP-OTHER	4,794	28,480	(23,686)	15,316	18,025	(2,709)	2,160	11,060	(8,900)
930900	TAX PENALTY	-	-	-	-	-	-	-	-	-
931000	ADM & GENERAL RENTS	464	-	464	100	-	100	131	-	131
931000	ADM & GENERAL RENTS	3,276	3,392	(116)	557	3,392	(2,835)	3,033	3,392	(359)
932700	OR MN A&G MISC PROPTY MAT	733	1,575	(842)	823	919	(96)	1,867	3,999	(2,132)











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AWW	AWW_DESC	2004 July Actual	2004 July Budget	Variance	2004 August Actual	2004 August Budget	Variance	2004 September Actual	2004 September Budget	Variance
463000	PUB FIRE PROT SER BILLED	-	-	-	-	-	-	-	-	-
463000	PUB FIRE PROT SER BILLED	-	-	-	-	-	-	-	-	-
463000	PUB FIRE PROT SER BILLED	-	-	-	-	-	-	-	-	-
463000	PUB FIRE PROT SER BILLED	-	-	-	-	-	-	-	-	-
463100	PUB FIRE PROT SER UNBILL	-	-	-	-	-	-	-	-	-
463110	PUB AUTH SEWER SERV UNBILL	-	-	-	-	-	-	-	-	-
463300	PUB AUTH SEWER SERV BILLED	-	-	-	-	-	-	-	-	-
464200	PUB AUTH SLS BILLED METRD	-	(301,693)	301,693	-	(269,621)	269,621	-	(357,012)	357,012
464200	PUB AUTH SLS BILLED METRD	(229,855)	-	(229,855)	(331,767)	-	(331,767)	(244,140)	-	(244,140)
464200	PUB AUTH SLS BILLED METRD	-	-	-	-	-	-	-	-	-
464200	PUB AUTH SLS BILLED METRD	-	-	-	-	-	-	-	-	-
464210	PUB AUTH SLS UNBILL METRD	54,428	20,970	33,458	(38,453)	(4,142)	(34,311)	12,076	(4,893)	16,969
466000	SALES FOR RESALE BILLED	-	(97,593)	97,593	-	(180,952)	180,952	-	(145,680)	145,680
466000	SALES FOR RESALE BILLED	(69,173)	-	(69,173)	(75,251)	-	(75,251)	(72,064)	-	(72,064)
466000	SALES FOR RESALE BILLED	-	-	-	-	-	-	-	-	-
466000	SALES FOR RESALE BILLED	-	-	-	-	-	-	-	-	-
466000	SALES FOR RESALE BILLED	-	-	-	-	-	-	-	-	-
466000	SALES FOR RESALE BILLED	-	-	-	-	-	-	-	-	-
466100	SALES FOR RESALE UNBILL	(63,159)	(46,378)	(16,781)	36,163	30,122	6,041	2,711	(1,684)	4,395
471100	RECONNECTION CHARGES	(672)	-	(672)	(731)	-	(731)	(1,233)	-	(1,233)
471200	OTHER MISC SERV REVENUES	(175)	(16,112)	15,937	(50)	(16,112)	16,062	(175)	(20,811)	20,636
471200	OTHER MISC SERV REVENUES	(2,244)	(2,715)	471	(1,403)	(2,716)	1,313	(2,232)	(3,509)	1,277
472000	RENTS FROM WATER PROPERTY	(6,952)	(6,895)	(57)	(6,942)	(6,895)	(47)	(6,895)	(6,895)	(47)
474100	BILL & COLL SERV FOR OTH	(80,444)	(58,762)	(21,682)	(64,037)	(58,762)	(5,275)	(76,573)	(75,901)	(672)
474100	BILL & COLL SERV FOR OTH	-	-	-	-	-	-	-	-	-
474300	MISCELLANEOUS	(343)	-	(343)	2,460	-	2,460	428	-	428
602000	PURCHASED WATER	41,462	34,391	7,071	45,260	33,036	12,224	46,516	34,377	12,139
603100	MISCELLANEOUS SS EXPENSES	250	50	200	-	50	(50)	(3)	50	(53)
603100	MISCELLANEOUS SS EXPENSES	181	90	91	230	90	140	101	90	11
603100	MISCELLANEOUS SS EXPENSES	363	1,450	(1,087)	119	1,925	(1,806)	570	4,500	(3,930)
603100	MISCELLANEOUS SS EXPENSES	272	105	167	1,424	105	1,319	375	105	270
603100	MISCELLANEOUS SS EXPENSES	75	1,500	(1,425)	3,034	1,500	1,534	(75)	1,500	(1,575)
603100	MISCELLANEOUS SS EXPENSES	(250)	4,367	(4,617)	(651)	2,284	(2,935)	2,605	10,553	(7,948)
604000	SS RENTS	-	400	(400)	-	400	(400)	-	400	(400)
611100	OR MN SS STRUCT & IMP MAT	10,497	9,535	962	(2,247)	9,035	(11,282)	2,466	9,035	(6,569)
613120	AMORT DEF EXP LAK RIV & OTH	1,442	-	1,442	1,442	-	1,442	1,442	-	1,442
614120	AMORT DEF EXP WELLS & SPR	102	2,043	(1,941)	-	2,043	(2,043)	(102)	2,043	(2,145)
617100	OR MN MISC WAT SS PLT MAT	-	-	-	-	-	-	-	-	-
622100	POWER PRODUCTION EXP.	5,023	193,035	(188,012)	736	195,977	(195,241)	(3,569)	227,128	(230,697)
623110	POWER PURCH FOR PUMP ELEC	12,809	-	12,809	15,131	-	15,131	17,043	-	17,043
623210	FUEL PURCH FOR PUMP OTHER	21	-	21	34	-	34	20	-	20
623210	FUEL PURCH FOR PUMP OTHER	150,303	-	150,303	154,343	-	154,343	142,479	-	142,479
624100	PUMPING EXPENSE	296	5,919	(5,623)	-	5,919	(5,919)	(296)	5,919	(6,215)
624500	PUMPING EXPENSES ELECTRIC	15	290	(275)	-	290	(290)	(15)	290	(305)
624500	PUMPING EXPENSES ELECTRIC	-	-	-	-	-	-	-	-	-
626500	MISC PUMPING EXP ELECTRIC	10	200	(190)	-	200	(200)	-	200	(200)
627300	RENTS OTHER	-	1,339	(1,339)	-	1,339	(1,339)	-	1,339	(1,339)
633200	OR MN PUMP EQPT MAT ELEC	2,697	10,600	(7,903)	17,794	10,600	7,194	6,281	12,150	(5,869)
641100	GENERAL CHEMICALS	7,896	-	7,896	7,896	-	7,896	7,896	-	7,896
641100	GENERAL CHEMICALS	92,836	106,254	(13,418)	78,701	107,207	(28,506)	119,031	123,348	(4,317)
642300	GENERAL WT EXPENSES	-	-	-	-	-	-	-	-	-
642300	GENERAL WT EXPENSES	12	231	(219)	-	231	(231)	(12)	231	(243)
642300	GENERAL WT EXPENSES	295	210	85	884	210	674	1,566	210	1,356
642300	GENERAL WT EXPENSES	639	1,050	(411)	621	1,050	(429)	537	1,050	(513)
642300	GENERAL WT EXPENSES	2,211	1,955	256	1,280	2,105	(825)	2,454	1,955	499
642300	GENERAL WT EXPENSES	2,580	1,542	1,038	2,226	799	1,427	5,017	1,819	3,198
642300	GENERAL WT EXPENSES	4,394	6,142	(1,748)	5,711	9,712	(4,001)	3,354	6,142	(2,788)
643100	MISC WT EXPENSES-CURRENT	267	275	(8)	312	275	37	342	275	67
643100	MISC WT EXPENSES-CURRENT	619	357	262	357	357	-	238	357	(119)
643100	MISC WT EXPENSES-CURRENT	492	100	392	(140)	-	(140)	152	200	(48)
643100	MISC WT EXPENSES-CURRENT	567	2,521	(1,954)	489	2,521	(2,032)	340	2,521	(2,181)
643100	MISC WT EXPENSES-CURRENT	1,414	490	924	399	824	(425)	1,579	1,665	(86)
643100	MISC WT EXPENSES-CURRENT	1,925	6,821	(4,896)	750	6,821	(6,071)	(341)	6,821	(7,162)
643300	WASTE DISPOSAL EXP (CUR)	5,613	7,078	(1,465)	81,400	7,078	74,322	6,513	7,078	(565)
643310	AMORT WASTE DISPOSAL EXP	-	600	(600)	-	-	-	-	-	-
644000	WT RENTS	-	3,300	(3,300)	36	3,300	(3,264)	221	3,300	(3,079)
651100	OR MN WT STRUCT & IMP MAT	2,653	1,615	1,038	3,875	1,615	2,260	3,035	1,850	1,185
651100	OR MN WT STRUCT & IMP MAT	2,179	262	1,917	292	1,428	(1,136)	(357)	-	(357)
651120	AMORT DEF EXP WT STRUCT	12,484	15,005	(2,521)	11,733	15,005	(3,272)	10,983	15,005	(4,022)
662100	T&D LINES EXPENSE	1,505	964	541	2,940	964	1,976	1,943	964	979
662100	T&D LINES EXPENSE	10,257	9,292	965	22,907	8,324	14,583	19,191	8,692	10,499
663300	MISC METER EXPENSES	2,262	9,673	(7,411)	2,800	9,674	(6,874)	984	9,674	(8,690)
665300	MISC T&D EXPENSES-CURRENT	12	11	1	11	11	-	10	11	(1)
665300	MISC T&D EXPENSES-CURRENT	587	806	(219)	526	761	(235)	(38)	761	(799)
665300	MISC T&D EXPENSES-CURRENT	570	1,517	(947)	497	1,617	(1,120)	453	1,342	(889)
665300	MISC T&D EXPENSES-CURRENT	85	1,710	(1,625)	3	1,720	(1,717)	(73)	1,785	(1,858)
665300	MISC T&D EXPENSES-CURRENT	606	1,867	(1,261)	362	1,687	(1,325)	887	1,747	(860)
665300	MISC T&D EXPENSES-CURRENT	588	2,271	(1,683)	269	2,271	(2,002)	129	2,271	(2,142)
666000	T&D RENTS	300	100	200	-	-	-	100	-	100
666000	T&D RENTS	-	250	(250)	-	250	(250)	40,000	250	39,750
667100	MISC SEWER T & D EXP	299	1,098	(799)	300	1,098	(798)	121	1,098	(977)
671100	OR MN T&D STRUCT & IMP-MAT	35,011	22,252	12,759	15,974	26,475	(10,501)	14,124	22,252	(8,128)
672120	AMORT DEF EXP RES & STAND	17,389	15,060	2,329	16,636	15,060	1,576	15,883	15,060	823
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	-	-	-
678100	OR MN OTHER T&D PLANT MAT	10,859	-	10,859	7,396	-	7,396	17,367	-	17,367





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AWW	AWW_DESC	2004 July Actual	2004 July Budget	Variance	2004 August Actual	2004 August Budget	Variance	2004 September Actual	2004 September Budget	Variance
921200	MISC OFFICE EXPENSES	(24)	-	(24)	41	165	(124)	(17)	120	(137)
921200	MISC OFFICE EXPENSES	915	-	915	(915)	-	(915)	915	-	915
921200	MISC OFFICE EXPENSES	1,554	-	1,554	988	-	988	5,139	-	5,139
921200	MISC OFFICE EXPENSES	864	1,332	(468)	792	1,237	(445)	953	1,237	(284)
921200	MISC OFFICE EXPENSES	2,919	3,100	(181)	2,764	3,100	(336)	(155)	3,100	(3,255)
921200	MISC OFFICE EXPENSES	3,453	3,450	3	3,643	3,450	193	3,169	3,356	(187)
921210	MISC OFFICE EXP TEL	1,224	1,966	(742)	5,095	1,966	3,129	4,857	1,966	2,891
921210	MISC OFFICE EXP TEL	5,452	3,600	1,852	861	3,600	(2,739)	762	3,600	(2,838)
921220	MISC OFFICE EXP SUP	908	1,100	(192)	1,630	1,100	530	1,579	1,100	479
921220	MISC OFFICE EXP SUP	5,809	5,585	224	2,397	5,217	(2,820)	2,116	5,370	(3,254)
921250	OFFICE BUILDING OPERATION	(24)	-	(24)	41	165	(124)	(17)	120	(137)
921300	PERSONAL/VEHICLE	10	-	10	6	-	6	-	-	-
923100	SERVICE COMPANY CHARGES	-	-	-	-	-	-	-	-	-
923100	SERVICE COMPANY CHARGES	-	-	-	-	-	-	-	-	-
923100	SERVICE COMPANY CHARGES	3,508	-	3,508	2,634	-	2,634	2,126	-	2,126
923100	SERVICE COMPANY CHARGES	12,604	-	12,604	15,646	-	15,646	6,947	-	6,947
923100	SERVICE COMPANY CHARGES	3,171	-	3,171	3,171	-	3,171	183,004	-	183,004
923100	SERVICE COMPANY CHARGES	-	300,799	(300,799)	-	300,799	(300,799)	-	300,799	(300,799)
923100	SERVICE COMPANY CHARGES	(123)	-	(123)	(606)	-	(606)	89	-	89
923100	SERVICE COMPANY CHARGES	-	-	-	-	-	-	-	-	-
923100	SERVICE COMPANY CHARGES	41	-	41	40	-	40	38	-	38
923100	SERVICE COMPANY CHARGES	599	-	599	649	-	649	599	-	599
923100	SERVICE COMPANY CHARGES	1,353	-	1,353	1,410	-	1,410	1,316	-	1,316
923100	SERVICE COMPANY CHARGES	7,735	-	7,735	1,591	-	1,591	6,521	-	6,521
923100	SERVICE COMPANY CHARGES	3,667	-	3,667	4,581	-	4,581	1,740	-	1,740
923100	SERVICE COMPANY CHARGES	4,207	-	4,207	3,115	-	3,115	2,361	-	2,361
923100	SERVICE COMPANY CHARGES	16,989	-	16,989	16,846	-	16,846	19,875	-	19,875
923100	SERVICE COMPANY CHARGES	19,991	-	19,991	17,745	-	17,745	16,854	-	16,854
923100	SERVICE COMPANY CHARGES	8,477	-	8,477	25,636	-	25,636	19,661	-	19,661
923100	SERVICE COMPANY CHARGES	-	-	-	-	-	-	-	-	-
923100	SERVICE COMPANY CHARGES	72,070	-	72,070	87,072	-	87,072	60,236	-	60,236
923100	SERVICE COMPANY CHARGES	265,363	-	265,363	265,853	-	265,853	98,011	-	98,011
923200	AUDITING SERVICES	2,433	1,938	495	2,336	1,938	398	3,590	1,938	1,652
923300	LEGAL SERVICES	23,676	6,430	17,246	69,520	6,431	63,089	24,648	6,432	18,216
923400	ENGINEERING SERVICES	5	100	(95)	-	100	(100)	(5)	100	(105)
923400	ENGINEERING SERVICES	-	-	-	-	-	-	-	-	-
923500	OTHER SERVICES-CURRENT	-	-	-	-	-	-	-	-	-
923500	OTHER SERVICES-CURRENT	416	2,320	(1,904)	(375)	820	(1,195)	(41)	820	(861)
923500	OTHER SERVICES-CURRENT	2,680	875	1,805	1,870	875	995	3,054	875	2,179
923500	OTHER SERVICES-CURRENT	4,654	7,065	(2,411)	5,751	5,692	59	8,956	5,692	3,264
923500	OTHER SERVICES-CURRENT	23,308	10,662	12,646	11,086	10,962	124	11,952	11,622	330
923500	OTHER SERVICES-CURRENT	17,368	12,250	5,118	13,774	9,100	4,674	21,784	12,250	9,534
924000	PROPERTY INSURANCE	8,688	15,500	(6,812)	8,688	15,500	(6,812)	8,632	15,500	(6,868)
925110	WORKMENS COMP PREMIUM EXP	-	-	-	-	-	-	-	-	-
925110	WORKMENS COMP PREMIUM EXP	-	-	-	-	-	-	-	-	-
925110	WORKMENS COMP PREMIUM EXP	-	-	-	-	-	-	-	-	-
925110	WORKMENS COMP PREMIUM EXP	-	-	-	-	-	-	-	-	-
925110	WORKMENS COMP PREMIUM EXP	-	5,333	(5,333)	-	5,333	(5,333)	-	5,333	(5,333)
925110	WORKMENS COMP PREMIUM EXP	5,955	-	5,955	5,897	-	5,897	5,679	-	5,679
925300	INJURIES & DAMAGES EXP	157	350	(193)	-	350	(350)	(18)	350	(368)
925400	GENERAL LIABILITY	25,883	23,907	1,976	30,086	23,907	6,179	25,098	23,907	1,191
926100	ACCRUED OPEB EXPENSE	-	-	-	-	-	-	-	-	-
926100	ACCRUED OPEB EXPENSE	-	-	-	-	-	-	-	-	-
926100	ACCRUED OPEB EXPENSE	-	-	-	-	-	-	-	-	-
926100	ACCRUED OPEB EXPENSE	-	-	-	-	-	-	-	-	-
926100	ACCRUED OPEB EXPENSE	-	-	-	-	-	-	-	-	-
926100	ACCRUED OPEB EXPENSE	-	-	-	-	-	-	-	-	-
926100	ACCRUED OPEB EXPENSE	-	-	-	-	-	-	-	-	-
926100	ACCRUED OPEB EXPENSE	-	-	-	-	-	-	-	-	-
926100	ACCRUED OPEB EXPENSE	-	-	-	-	-	-	-	-	-
926100	ACCRUED OPEB EXPENSE	69,210	56,935	12,275	(8,349)	56,935	(65,284)	56,651	56,935	(284)
926110	GROUP INSURANCE PREM EXP	-	-	-	-	-	-	-	-	-
926110	GROUP INSURANCE PREM EXP	75,322	75,219	103	70,744	75,219	(4,475)	66,095	75,219	(9,124)
926200	OTHER WELFARE EXPENSES	-	-	-	4,162	-	4,162	(4,356)	-	(4,356)
926200	OTHER WELFARE EXPENSES	4,205	880	3,325	2,105	1,665	440	1,380	680	700
926220	ESOP CONTRIBUTIONS EXPENSE	3,314	5,667	(2,353)	3,213	5,667	(2,454)	2,248	5,667	(3,419)
926250	401-K CONTRIBUTIONS EXPENSE	6,297	8,000	(1,703)	5,693	8,000	(2,307)	4,841	8,000	(3,159)
926400	PENSION PLAN EXPENSE	61,259	88,597	(27,338)	60,297	88,597	(28,300)	56,680	88,597	(31,917)
928100	AMORT EXP RATE PROCEEDING	-	-	-	-	-	-	-	-	-
928100	AMORT EXP RATE PROCEEDING	-	-	-	-	-	-	-	-	-
928100	AMORT EXP RATE PROCEEDING	-	-	-	-	-	-	-	-	-
928100	AMORT EXP RATE PROCEEDING	-	-	-	-	-	-	-	-	-
928100	AMORT EXP RATE PROCEEDING	1,901	-	1,901	1,901	-	1,901	1,901	-	1,901
928100	AMORT EXP RATE PROCEEDING	-	2,044	(2,044)	-	2,044	(2,044)	-	2,044	(2,044)
928400	OTH REGULATRY EXP-CURRENT	-	-	-	24,338	-	24,338	29,306	-	29,306
930130	OTHER GENERAL EXPENSE	637	1,262	(625)	(38)	362	(400)	803	362	441
930130	OTHER GENERAL EXPENSE	1,068	-	1,068	31,109	-	31,109	22,275	-	22,275
930200	AMORTIZE MISC CHARGES	23,433	22,317	1,116	22,317	-	-	21,201	22,317	(1,116)
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	-	-	-	599	-	599	(228)	-	(228)
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	41	205	(164)
930210	MISC GENERAL EXP-CURRENT	(100)	-	(100)	-	-	-	60	300	(240)
930210	MISC GENERAL EXP-CURRENT	440	8,800	(8,360)	-	8,800	(8,800)	(440)	8,800	(9,240)

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AWW	AWW_DESC	2004 July Actual	2004 July Budget	Variance	2004 August Actual	2004 August Budget	Variance	2004 September Actual	2004 September Budget	Variance
930230	AMORT MISC GENERAL EXP	-	-	-	-	-	-	-	-	-
930260	MEALS & TRAVEL EXPENSES-TAXABL	1,938	468	1,470	617	378	239	954	1,064	(110)
930270	DONATIONS-ILL	-	-	-	-	-	-	-	-	-
930300	RESEARCH & DEV EXP	1,406	1,339	67	1,339	1,339	-	1,272	1,339	(67)
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	33	-	33	-	-	-	6	-	6
930600	TRANSPORTATION EXPENSES	134	-	134	41	-	41	55	-	55
930600	TRANSPORTATION EXPENSES	49	989	(940)	-	989	(989)	1,122	989	133
930600	TRANSPORTATION EXPENSES	13,583	-	13,583	11,524	-	11,524	13,621	-	13,621
930600	TRANSPORTATION EXPENSES	17,942	-	17,942	14,864	-	14,864	11,792	-	11,792
930600	TRANSPORTATION EXPENSES	4,466	27,906	(23,440)	4,557	22,535	(17,978)	4,950	27,338	(22,388)
930850	MISC GENERAL EXP-DIRECTORS FEES	-	-	-	-	-	-	-	-	-
930850	MISC GEN EXP-DIRECTORS FEES	3,000	-	3,000	1,500	-	1,500	-	-	-
930850	MISC GEN EXP-DIRECTORS FEES	1,281	5,125	(3,844)	(1,281)	-	(1,281)	-	-	-
930880	MISC GEN EXP-COMPANY DUES	26	523	(497)	15	523	(508)	174	523	(349)
930880	MISC GEN EXP-COMPANY DUES	-	-	-	-	-	-	-	-	-
930880	MISC GEN EXP-COMPANY DUES	-	-	-	-	-	-	-	-	-
930890	MISC GEN EXP-OTHER	8,358	18,500	(10,142)	6,403	18,740	(12,337)	(2,720)	6,750	(9,470)
930900	TAX PENALTY	25	-	25	-	-	-	-	-	-
931000	ADM & GENERAL RENTS	343	-	343	-	-	-	221	-	221
931000	ADM & GENERAL RENTS	2,213	3,392	(1,179)	2,807	3,392	(585)	1,945	3,392	(1,447)
932700	OR MN A&G MISC PROPTY MAT	1,239	3,334	(2,095)	(436)	1,275	(1,711)	872	1,699	(827)













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AWW	AWW_DESC	2004 October Actual	2004 October Budget	Variance	2004 November Actual	2004 November Budget	Variance	2004 December Actual	2004 December Budget	Variance
463000	PUB FIRE PROT SER BILLED	-	-	-	-	-	-	-	-	-
463000	PUB FIRE PROT SER BILLED	-	-	-	-	-	-	-	-	-
463000	PUB FIRE PROT SER BILLED	-	-	-	-	-	-	-	-	-
463000	PUB FIRE PROT SER BILLED	-	-	-	-	-	-	-	-	-
463100	PUB FIRE PROT SER UNBILL	-	-	-	-	-	-	-	-	-
463110	PUB AUTH SEWER SERV UNBILL	-	-	-	-	-	-	-	-	-
463300	PUB AUTH SEWER SERV BILLED	-	-	-	-	-	-	-	-	-
464200	PUB AUTH SLS BILLED METRD	-	(316,071)	316,071	-	(292,144)	292,144	-	(369,991)	369,991
464200	PUB AUTH SLS BILLED METRD	(367,046)	-	(367,046)	(200,009)	-	(200,009)	(212,973)	-	(212,973)
464200	PUB AUTH SLS BILLED METRD	-	-	-	-	-	-	-	-	-
464200	PUB AUTH SLS BILLED METRD	-	-	-	-	-	-	-	-	-
464210	PUB AUTH SLS UNBILL METRD	28,305	16,314	11,991	(60,034)	8,477	(68,511)	(41,799)	39,136	(80,935)
466000	SALES FOR RESALE BILLED	-	(137,157)	137,157	-	(109,271)	109,271	-	(106,599)	106,599
466000	SALES FOR RESALE BILLED	(101,211)	-	(101,211)	(71,136)	-	(71,136)	(66,057)	-	(66,057)
466000	SALES FOR RESALE BILLED	-	-	-	-	-	-	-	-	-
466000	SALES FOR RESALE BILLED	-	-	-	-	-	-	-	-	-
466000	SALES FOR RESALE BILLED	-	-	-	-	-	-	-	-	-
466000	SALES FOR RESALE BILLED	-	-	-	-	-	-	-	-	-
466100	SALES FOR RESALE UNBILL	26,920	23,889	3,031	6,969	5,432	1,537	(21,837)	(21,819)	(18)
471100	RECONNECTION CHARGES	(3,930)	-	(3,930)	(4,219)	-	(4,219)	(7,612)	-	(7,612)
471200	OTHER MISC SERV REVENUES	(75)	(16,112)	16,037	(75)	(16,649)	16,574	(120)	(21,290)	21,170
471200	OTHER MISC SERV REVENUES	(2,088)	(2,718)	630	(1,114)	(2,809)	1,695	(1,344)	(3,594)	2,250
472000	RENTS FROM WATER PROPERTY	(6,942)	(6,895)	(47)	(7,303)	(6,895)	(408)	(7,303)	(6,895)	(408)
474100	BILL & COLL SERV FOR OTH	(58,010)	(58,762)	752	(72,611)	(60,721)	(11,890)	(60,551)	(77,650)	17,099
474100	BILL & COLL SERV FOR OTH	-	-	-	-	-	-	-	-	-
474300	MISCELLANEOUS	1,312	-	1,312	(21)	-	(21)	(500)	-	(500)
602000	PURCHASED WATER	53,035	31,015	22,020	62,490	27,861	34,629	61,907	27,566	34,341
603100	MISCELLANEOUS SS EXPENSES	3	50	(47)	171	50	121	94	50	44
603100	MISCELLANEOUS SS EXPENSES	5	90	(85)	466	90	376	23	90	(67)
603100	MISCELLANEOUS SS EXPENSES	(114)	2,550	(2,664)	263	3,600	(3,337)	(900)	-	(900)
603100	MISCELLANEOUS SS EXPENSES	19,351	105	19,246	403	105	298	195	105	90
603100	MISCELLANEOUS SS EXPENSES	1,945	1,500	445	1,719	1,500	219	8,116	1,500	6,616
603100	MISCELLANEOUS SS EXPENSES	5,048	3,930	1,118	624	1,444	(820)	928	2,380	(1,452)
604000	SS RENTS	-	400	(400)	-	400	(400)	-	400	(400)
611100	OR MN SS STRUCT & IMP MAT	3,152	9,035	(5,883)	11,614	9,035	2,579	14,025	9,035	4,990
613120	AMORT DEF EXP LAK RIV & OTH	1,442	-	1,442	1,442	-	1,442	1,442	-	1,442
614120	AMORT DEF EXP WELLS & SPR	102	2,043	(1,941)	-	2,043	(2,043)	511	2,043	(1,532)
617100	OR MN MISC WAT SS PLT MAT	-	-	-	22,850	-	22,850	(22,850)	-	(22,850)
622100	POWER PRODUCTION EXP.	(1,641)	175,138	(176,779)	(2,332)	165,811	(168,143)	(41,453)	208,039	(249,492)
623110	POWER PURCH FOR PUMP ELEC	15,572	-	15,572	15,766	-	15,766	118,368	-	118,368
623210	FUEL PURCH FOR PUMP OTHER	7	-	7	7	-	7	9	-	9
623210	FUEL PURCH FOR PUMP OTHER	153,679	-	153,679	141,828	-	141,828	177,310	-	177,310
624100	PUMPING EXPENSE	296	5,919	(5,623)	-	5,919	(5,919)	1,480	5,919	(4,439)
624500	PUMPING EXPENSES ELECTRIC	15	290	(275)	-	290	(290)	73	290	(217)
624500	PUMPING EXPENSES ELECTRIC	125	500	(375)	(125)	-	(125)	-	-	-
626500	MISC PUMPING EXP ELECTRIC	18	200	(182)	-	200	(200)	50	200	(150)
627300	RENTS OTHER	-	1,339	(1,339)	-	-	-	-	-	-
633200	OR MN PUMP EQPT MAT ELEC	6,553	10,600	(4,047)	13,277	10,600	2,677	6,216	12,150	(5,934)
641100	GENERAL CHEMICALS	337	-	337	7,896	-	7,896	17,766	-	17,766
641100	GENERAL CHEMICALS	88,008	111,882	(23,874)	89,039	117,225	(28,186)	109,869	143,646	(33,777)
642300	GENERAL WT EXPENSES	-	-	-	25	100	(75)	225	500	(275)
642300	GENERAL WT EXPENSES	12	231	(219)	-	231	(231)	58	231	(173)
642300	GENERAL WT EXPENSES	474	210	264	997	210	787	291	210	81
642300	GENERAL WT EXPENSES	571	1,050	(479)	596	1,050	(454)	835	1,050	(215)
642300	GENERAL WT EXPENSES	740	2,105	(1,365)	3,392	1,955	1,437	1,116	2,105	(989)
642300	GENERAL WT EXPENSES	3,951	1,546	2,405	2,198	1,459	739	47,584	2,591	44,993
642300	GENERAL WT EXPENSES	7,384	8,557	(1,173)	3,794	6,142	(2,348)	7,529	8,557	(1,028)
643100	MISC WT EXPENSES-CURRENT	409	275	134	405	275	130	382	275	107
643100	MISC WT EXPENSES-CURRENT	305	357	(52)	-	357	(357)	89	357	(268)
643100	MISC WT EXPENSES-CURRENT	2,330	7,800	(5,470)	336	6,000	(5,664)	(1,400)	200	(1,600)
643100	MISC WT EXPENSES-CURRENT	581	2,521	(1,940)	457	2,521	(2,064)	1,089	2,521	(1,432)
643100	MISC WT EXPENSES-CURRENT	901	510	391	884	592	292	817	1,185	(368)
643100	MISC WT EXPENSES-CURRENT	341	6,821	(6,480)	-	6,821	(6,821)	1,705	6,821	(5,116)
643300	WASTE DISPOSAL EXP (CUR)	4,042	7,078	(3,036)	7,068	7,078	(10)	17,124	7,078	10,046
643310	AMORT WASTE DISPOSAL EXP	-	7,683	(7,683)	-	7,083	(7,083)	-	7,083	(7,083)
644000	WT RENTS	-	3,300	(3,300)	18	3,300	(3,282)	18	3,300	(3,282)
651100	OR MN WT STRUCT & IMP MAT	3,103	1,615	1,488	3,397	1,615	1,782	6,568	1,715	4,853
651100	OR MN WT STRUCT & IMP MAT	5,006	20,023	(15,017)	(3,578)	262	(3,840)	66	262	(196)
651120	AMORT DEF EXP WT STRUCT	12,484	15,005	(2,521)	11,733	15,005	(3,272)	15,485	15,005	480
662100	T&D LINES EXPENSE	1,172	1,064	108	2,823	964	1,859	241	964	(723)
662100	T&D LINES EXPENSE	29,663	9,292	20,371	15,108	7,837	7,271	31,022	9,292	21,730
663300	MISC METER EXPENSES	1,797	9,674	(7,877)	2,337	9,674	(7,337)	4,827	9,674	(4,847)
665300	MISC T&D EXPENSES-CURRENT	12	11	1	12	11	1	3	11	(8)
665300	MISC T&D EXPENSES-CURRENT	587	806	(219)	1,064	761	303	213	806	(593)
665300	MISC T&D EXPENSES-CURRENT	603	1,142	(539)	484	920	(436)	379	845	(466)
665300	MISC T&D EXPENSES-CURRENT	97	1,815	(1,718)	(24)	1,720	(1,744)	463	1,720	(1,257)
665300	MISC T&D EXPENSES-CURRENT	916	1,717	(801)	627	1,747	(1,120)	916	1,842	(926)
665300	MISC T&D EXPENSES-CURRENT	568	2,471	(1,903)	810	3,105	(2,295)	2,248	3,280	(1,032)
666000	T&D RENTS	-	195	(195)	-	-	-	-	1,150	(1,150)
666000	T&D RENTS	-	250	(250)	-	250	(250)	-	250	(250)
667100	MISC SEWER T & D EXP	55	1,098	(1,043)	680	1,098	(418)	275	1,098	(823)
671100	OR MN T&D STRUCT & IMP-MAT	13,627	26,475	(12,848)	19,625	22,252	(2,627)	9,663	21,196	(11,533)
672120	AMORT DEF EXP RES & STAND	17,389	15,060	2,329	16,636	15,060	1,576	20,401	15,060	5,341
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	1,796	-	1,796
678100	OR MN OTHER T&D PLANT MAT	81	-	81	9,624	-	9,624	15,929	-	15,929



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AWW	AWW_DESC	2004 October Actual	2004 October Budget	Variance	2004 November Actual	2004 November Budget	Variance	2004 December Actual	2004 December Budget	Variance
921200	MISC OFFICE EXPENSES	(24)	-	(24)	30	120	(90)	30	120	(90)
921200	MISC OFFICE EXPENSES	(915)	-	(915)	-	-	-	-	-	-
921200	MISC OFFICE EXPENSES	296	-	296	3,459	-	3,459	845	-	845
921200	MISC OFFICE EXPENSES	742	1,332	(590)	825	1,237	(412)	885	1,237	(352)
921200	MISC OFFICE EXPENSES	2,919	3,100	(181)	5,528	3,100	2,428	775	3,100	(2,325)
921200	MISC OFFICE EXPENSES	3,240	2,750	490	2,961	2,750	211	3,565	2,950	615
921210	MISC OFFICE EXP TEL	4,871	1,966	2,905	3,520	1,966	1,554	4,637	1,966	2,671
921210	MISC OFFICE EXP TEL	874	3,600	(2,726)	847	3,600	(2,753)	1,128	3,600	(2,472)
921220	MISC OFFICE EXP SUP	760	1,100	(340)	2,258	1,100	1,158	1,215	1,100	115
921220	MISC OFFICE EXP SUP	1,179	6,103	(4,924)	3,371	6,132	(2,761)	4,971	4,262	709
921250	OFFICE BUILDING OPERATION	(24)	-	(24)	30	120	(90)	30	120	(90)
921300	PERSONAL/VEHICLE	10	-	10	-	-	-	108	-	108
923100	SERVICE COMPANY CHARGES	-	-	-	-	-	-	-	-	-
923100	SERVICE COMPANY CHARGES	-	-	-	-	-	-	-	-	-
923100	SERVICE COMPANY CHARGES	1,630	-	1,630	1,132	-	1,132	4,656	-	4,656
923100	SERVICE COMPANY CHARGES	12,680	-	12,680	6,883	-	6,883	19,759	-	19,759
923100	SERVICE COMPANY CHARGES	27,662	-	27,662	23,152	-	23,152	23,152	-	23,152
923100	SERVICE COMPANY CHARGES	-	300,799	(300,799)	-	300,799	(300,799)	-	300,799	(300,799)
923100	SERVICE COMPANY CHARGES	(407)	-	(407)	(330)	-	(330)	(377)	-	(377)
923100	SERVICE COMPANY CHARGES	-	-	-	-	-	-	-	-	-
923100	SERVICE COMPANY CHARGES	37	-	37	36	-	36	35	-	35
923100	SERVICE COMPANY CHARGES	471	-	471	338	-	338	338	-	338
923100	SERVICE COMPANY CHARGES	1,236	-	1,236	344	-	344	(816)	-	(816)
923100	SERVICE COMPANY CHARGES	2,858	-	2,858	1,505	-	1,505	2,920	-	2,920
923100	SERVICE COMPANY CHARGES	4,472	-	4,472	5,561	-	5,561	5,808	-	5,808
923100	SERVICE COMPANY CHARGES	1,052	-	1,052	3,275	-	3,275	4,506	-	4,506
923100	SERVICE COMPANY CHARGES	19,771	-	19,771	20,965	-	20,965	25,939	-	25,939
923100	SERVICE COMPANY CHARGES	15,288	-	15,288	16,543	-	16,543	16,174	-	16,174
923100	SERVICE COMPANY CHARGES	20,546	-	20,546	30,614	-	30,614	43,206	-	43,206
923100	SERVICE COMPANY CHARGES	-	-	-	-	-	-	810,816	-	810,816
923100	SERVICE COMPANY CHARGES	7,961	-	7,961	68,049	-	68,049	23,355	-	23,355
923100	SERVICE COMPANY CHARGES	281,998	-	281,998	261,031	-	261,031	346,786	-	346,786
923200	AUDITING SERVICES	2,864	1,938	926	2,934	1,938	996	3,251	1,938	1,313
923300	LEGAL SERVICES	36,011	6,433	29,578	8,442	6,434	2,008	66,821	6,435	60,386
923400	ENGINEERING SERVICES	5	100	(95)	-	100	(100)	25	100	(75)
923400	ENGINEERING SERVICES	-	-	-	-	-	-	13,043	-	13,043
923500	OTHER SERVICES-CURRENT	-	-	-	-	-	-	-	-	-
923500	OTHER SERVICES-CURRENT	41	820	(779)	375	2,320	(1,945)	(170)	820	(990)
923500	OTHER SERVICES-CURRENT	1,970	875	1,095	3,050	875	2,175	2,097	875	1,222
923500	OTHER SERVICES-CURRENT	540	5,692	(5,152)	5,654	-	5,654	328	-	328
923500	OTHER SERVICES-CURRENT	16,231	12,162	4,069	21,318	10,662	10,656	20,293	9,314	10,979
923500	OTHER SERVICES-CURRENT	8,130	9,100	(970)	7,155	9,250	(2,095)	6,900	9,100	(2,200)
924000	PROPERTY INSURANCE	8,632	15,500	(6,868)	8,632	15,500	(6,868)	8,632	19,003	(10,371)
925110	WORKMENS COMP PREMIUM EXP	-	-	-	-	-	-	-	-	-
925110	WORKMENS COMP PREMIUM EXP	-	-	-	-	-	-	-	-	-
925110	WORKMENS COMP PREMIUM EXP	-	-	-	-	-	-	-	-	-
925110	WORKMENS COMP PREMIUM EXP	-	-	-	-	-	-	-	-	-
925110	WORKMENS COMP PREMIUM EXP	-	5,333	(5,333)	-	5,333	(5,333)	-	6,539	(6,539)
925110	WORKMENS COMP PREMIUM EXP	5,892	-	5,892	6,036	-	6,036	6,063	-	6,063
925300	INJURIES & DAMAGES EXP	18	350	(332)	-	350	(350)	228	350	(122)
925400	GENERAL LIABILITY	25,352	23,907	1,445	25,098	23,907	1,191	25,097	28,503	(3,406)
926100	ACCRUED OPEB EXPENSE	-	-	-	-	-	-	-	-	-
926100	ACCRUED OPEB EXPENSE	-	-	-	-	-	-	-	-	-
926100	ACCRUED OPEB EXPENSE	-	-	-	-	-	-	-	-	-
926100	ACCRUED OPEB EXPENSE	-	-	-	-	-	-	-	-	-
926100	ACCRUED OPEB EXPENSE	-	-	-	-	-	-	-	-	-
926100	ACCRUED OPEB EXPENSE	-	-	-	-	-	-	-	-	-
926100	ACCRUED OPEB EXPENSE	-	-	-	-	-	-	-	-	-
926100	ACCRUED OPEB EXPENSE	-	-	-	-	-	-	-	-	-
926100	ACCRUED OPEB EXPENSE	-	-	-	-	-	-	-	-	-
926100	ACCRUED OPEB EXPENSE	58,926	56,935	1,991	60,455	56,935	3,520	60,750	56,935	3,815
926110	GROUP INSURANCE PREM EXP	-	-	-	-	-	-	-	-	-
926110	GROUP INSURANCE PREM EXP	71,546	75,219	(3,673)	62,169	75,219	(13,050)	70,245	104,140	(33,895)
926200	OTHER WELFARE EXPENSES	-	-	-	4,414	-	4,414	-	-	-
926200	OTHER WELFARE EXPENSES	2,208	1,125	1,083	48	375	(327)	4,121	190	3,931
926220	ESOP CONTRIBUTIONS EXPENSE	2,409	5,667	(3,258)	2,262	5,667	(3,405)	3,825	5,667	(1,842)
926250	401-K CONTRIBUTIONS EXPENSE	5,296	8,000	(2,704)	5,015	8,000	(2,985)	7,292	8,000	(708)
926400	PENSION PLAN EXPENSE	60,220	88,597	(28,377)	62,601	88,597	(25,996)	63,059	88,597	(25,538)
928100	AMORT EXP RATE PROCEEDING	-	-	-	-	-	-	-	-	-
928100	AMORT EXP RATE PROCEEDING	-	-	-	-	-	-	-	-	-
928100	AMORT EXP RATE PROCEEDING	-	-	-	-	-	-	-	-	-
928100	AMORT EXP RATE PROCEEDING	-	-	-	-	-	-	-	-	-
928100	AMORT EXP RATE PROCEEDING	1,901	-	1,901	1,901	-	1,901	1,901	-	1,901
928100	AMORT EXP RATE PROCEEDING	-	2,044	(2,044)	-	2,044	(2,044)	-	2,044	(2,044)
928400	OTH REGULATRY EXP-CURRENT	15,768	-	15,768	5,076	-	5,076	3,467	-	3,467
930130	OTHER GENERAL EXPENSE	58	362	(304)	3,815	362	3,453	351	362	(11)
930130	OTHER GENERAL EXPENSE	(16,381)	-	(16,381)	9,594	-	9,594	(9,594)	-	(9,594)
930200	AMORTIZE MISC CHARGES	23,433	22,317	1,116	22,317	22,317	-	1,134,896	22,317	1,112,579
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	(372)	-	(372)	1,102	-	1,102	(801)	-	(801)
930210	MISC GENERAL EXP-CURRENT	(41)	-	(41)	51	205	(154)	(51)	-	(51)
930210	MISC GENERAL EXP-CURRENT	15	300	(285)	(75)	-	(75)	-	-	-
930210	MISC GENERAL EXP-CURRENT	440	8,800	(8,360)	-	8,800	(8,800)	2,799,200	8,800	2,790,400

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AWW	AWW_DESC	2004 October Actual	2004 October Budget	Variance	2004 November Actual	2004 November Budget	Variance	2004 December Actual	2004 December Budget	Variance
930230	AMORT MISC GENERAL EXP	1,695	-	1,695	847	-	847	847	-	847
930260	MEALS & TRAVEL EXPENSES-TAXABL	843	579	264	2,076	854	1,222	441	442	(1)
930270	DONATIONS-ILL	-	-	-	-	-	-	-	-	-
930300	RESEARCH & DEV EXP	1,406	1,339	67	1,339	1,339	-	1,673	1,339	334
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	30	-	30
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	11	-	11	132	-	132	75	-	75
930600	TRANSPORTATION EXPENSES	49	989	(940)	-	989	(989)	247	989	(742)
930600	TRANSPORTATION EXPENSES	12,214	-	12,214	13,053	-	13,053	13,402	-	13,402
930600	TRANSPORTATION EXPENSES	13,545	-	13,545	23,790	-	23,790	21,411	-	21,411
930600	TRANSPORTATION EXPENSES	6,615	23,894	(17,279)	4,463	24,620	(20,157)	12,891	26,316	(13,425)
930850	MISC GENERAL EXP-DIRECTORS FEES	-	-	-	-	-	-	-	-	-
930850	MISC GEN EXP-DIRECTORS FEES	3,000	-	3,000	1,500	-	1,500	-	-	-
930850	MISC GEN EXP-DIRECTORS FEES	3,075	12,300	(9,225)	(2,816)	1,037	(3,853)	(259)	-	(259)
930880	MISC GEN EXP-COMPANY DUES	26	523	(497)	-	523	(523)	131	523	(392)
930880	MISC GEN EXP-COMPANY DUES	-	-	-	1,457	5,828	(4,371)	(1,457)	-	(1,457)
930880	MISC GEN EXP-COMPANY DUES	-	-	-	-	-	-	-	-	-
930890	MISC GEN EXP-OTHER	(1,325)	102	(1,427)	5,818	11,380	(5,562)	375	102	273
930900	TAX PENALTY	-	-	-	-	-	-	-	-	-
931000	ADM & GENERAL RENTS	-	-	-	513	-	513	-	-	-
931000	ADM & GENERAL RENTS	1,530	3,392	(1,862)	3,276	3,392	(116)	3,276	3,392	(116)
932700	OR MN A&G MISC PROPTY MAT	434	975	(541)	392	1,264	(872)	255	475	(220)

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AWW	AWW_DESC	2005 January Actual	2005 January Budget	Variance	2005 February Actual	2005 February Budget	Variance	2005 March Actual	2005 March Budget	Variance
403000	DEPRECIATION EXPENSE	(80,992)	(75,000)	(5,992)	(80,531)	(75,000)	(5,531)	(80,686)	(75,000)	(5,686)
403000	DEPRECIATION EXPENSE	647,438	653,877	(6,439)	647,684	655,612	(7,928)	372,738	656,263	(283,525)
403000	DEPRECIATION EXPENSE	-	-	-	-	-	-	275,965	-	275,965
404430	AMORT REG ASSET - AFUDC	2,144	-	2,144	2,144	-	2,144	2,144	-	2,144
404430	AMORT REG ASSET - AFUDC	-	-	-	575	-	575	1,150	-	1,150
406000	AMORT UT PLT ACQ ADJUST	1,801	1,801	-	1,801	1,801	-	1,801	1,801	-
407000	AMORT PROPERTY LOSSES	54,815	54,332	483	54,815	54,332	483	54,815	54,332	483
408030	OTHER GENERAL TAXES	-	-	-	-	-	-	-	-	-
408030	OTHER GENERAL TAXES	-	-	-	-	-	-	-	-	-
408100	REAL & PERSON PROP TAXES	180,058	119,520	60,538	180,058	155,047	25,011	180,058	155,047	25,011
408110	GROSS INC & RECPTS TAXES	6,906	6,023	883	6,906	7,633	(727)	6,906	7,634	(728)
408140	FEDERAL UNEMPLYMNT TXS	3,064	-	3,064	2,117	-	2,117	425	-	425
408160	FICA	10,181	30,487	(20,306)	27,379	29,034	(1,655)	38,972	32,469	6,503
408180	STATE UNEMPLMNT TXS	2,295	-	2,295	1,886	-	1,886	541	-	541
409100	SIT-CURRENT	-	(2,381)	2,381	-	35,082	(35,082)	34,983	64,541	(29,558)
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409150	FIT-CURRENT	(572,174)	354,180	(926,354)	(625,913)	127,094	(753,007)	1,465,414	257,298	1,208,116
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409210	SIT-OTH INC & DED-REG	-	(5,461)	5,461	-	(2,743)	2,743	(8,438)	(3,199)	(5,239)
409220	FIT-OTH INC & DED-REG	(23,192)	(21,258)	(1,934)	30,547	(10,675)	41,222	(43,151)	(12,453)	(30,698)
410400	DEF SIT-REG ASSET/LIAB	(1,809)	-	(1,809)	(1,809)	-	(1,809)	-	-	(1,809)
410400	DEF SIT-REG ASSET/LIAB	4,982	-	4,982	4,982	-	4,982	4,982	-	4,982
410600	DEF SIT-OTHER	18,675	(5,004)	23,679	6,087	19,899	(13,812)	(20,685)	3,491	(24,176)
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410650	DEF SIT-CURRENT	-	-	-	-	-	-	-	-	-
410700	DEF FIT-REG ASSET/LIAB	(13,385)	-	(13,385)	(13,385)	-	(13,385)	(13,385)	-	(13,385)
410700	DEF FIT-REG ASSET/LIAB	19,390	-	19,390	19,390	-	19,390	19,390	-	19,390
410900	DEF FIT-OTHER	671,117	(134)	671,251	628,601	68,078	560,523	(1,318,794)	(9,849)	(1,308,945)
410950	DEF FIT-CURRENT	-	-	-	-	-	-	-	-	-
410950	DEF FIT-CURRENT	-	-	-	-	-	-	-	-	-
412210	ITC RESTORED- 3%	(719)	-	(719)	(719)	-	(719)	(719)	-	(719)
412220	ITC RESTORED- 4%	(592)	-	(592)	(592)	-	(592)	(592)	-	(592)
412230	ITC RESTORED-10%	(6,655)	(628)	(6,027)	(6,655)	(7,797)	1,142	(6,655)	4,789	(11,444)
415100	M&J REVENUES-OUTSIDE	(133,379)	(12,207)	(121,172)	(131,903)	(12,207)	(119,696)	(138,766)	(12,207)	(126,559)
415110	M&J REVENUES-INSIDE	-	-	-	-	-	-	(10,527)	-	(10,527)
415110	M&J REVENUES-INSIDE	-	-	-	-	-	-	-	-	-
415110	M&J REVENUES-INSIDE	-	-	-	-	-	-	-	-	-
416100	M&J EXPENSES-OUTSIDE	6,856	9,311	(2,455)	64,517	9,986	54,531	14,300	9,311	4,989
416110	M&J EXPENSES-INSIDE	73,766	-	73,766	154,209	-	154,209	134,609	-	134,609
420100	AFUDC - EQUITY	(17,366)	(26,107)	8,741	(18,417)	(29,559)	11,142	(20,607)	(33,083)	12,476
420210	AFUDC - DEBT	(8,287)	(12,453)	4,166	(8,788)	(14,100)	5,312	(9,833)	(15,781)	5,948
425300	AMORT PREFERRED STOCK EXP	64	-	64	64	-	64	64	-	64
425300	AMORT PREFERRED STOCK EXP	-	64	(64)	-	64	(64)	-	64	(64)
425300	AMORT PREFERRED STOCK EXP	-	-	-	-	-	-	-	-	-
426100	DONATIONS	32,505	35,310	(2,805)	4,600	10,760	(6,160)	11,430	24,445	(13,015)
426160	OTHER LOBBYING EXPENSES	(1,000)	-	(1,000)	7,033	-	7,033	8,152	-	8,152
426200	OTHER INCOME DEDUCTIONS	175	33,785	(33,610)	24,766	24,705	61	16,878	17,230	(352)
426410	NON-OPER EMPLOYEE EXP	-	-	-	-	-	-	-	-	-
427100	INTEREST LTD-OUT-REG	168,833	-	168,833	168,833	-	168,833	168,833	-	168,833
427120	INTEREST LTD - INSIDE	257,154	425,988	(168,834)	257,154	425,988	(168,834)	257,154	425,988	(168,834)
428000	AMORT DEBT DISCOUNT & EXP	5,340	-	5,340	5,340	-	5,340	5,340	-	5,340
428000	AMORT DEBT DISCOUNT & EXP	1,209	6,550	(5,341)	1,209	6,550	(5,341)	1,209	6,550	(5,341)
431200	OTHER INTEREST EXPENSE	-	-	-	-	-	-	-	-	-
433100	INTEREST ON BANK DEBT	10,258	10,072	186	6,478	9,310	(2,832)	7,490	11,469	(3,979)
437100	DIV DEC PREF STK-OUTSIDE	31,763	-	31,763	31,763	-	31,763	31,763	-	31,763
437100	DIV DEC PREF STK-OUTSIDE	6,948	38,729	(31,781)	6,948	38,729	(31,781)	6,948	38,729	(31,781)
437100	DIV DEC PREF STK-OUTSIDE	-	-	-	-	-	-	-	-	-
437110	DIV DEC PREF STK - DIV PD CRED	-	-	-	-	-	-	-	-	-
438200	DIV DEC COMMON STK - IN	-	-	-	-	-	-	31,348	-	31,348
461000	DOMESTIC SEWER SERV BILLED	(4,353)	(29,695)	25,342	(1,322)	(29,741)	28,419	(4,134)	(29,845)	25,711
461000	DOMESTIC SEWER SERV BILLED	(884)	-	(884)	(66)	-	(66)	(766)	-	(766)
461100	RES SALES BILLED METERED	(2,562,243)	(4,372,664)	1,810,421	(1,975,403)	(1,828,252)	(147,151)	(2,319,336)	(1,926,366)	(392,970)
461110	RES SALES UNBILL METERED	619,222	1,616,329	(997,107)	97,423	96,041	1,382	511,031	(49,404)	560,435
461130	DOMESTIC SEWER SERV UNBILLED	-	-	-	-	-	-	-	-	-
461200	COM SALES BILLED METERED	(1,132,412)	(938,634)	(193,778)	(867,775)	(878,439)	10,664	(1,014,296)	(902,739)	(111,557)
461210	COM SALES UNBILL METERED	510,550	718,435	(207,885)	31,678	31,581	97	204,343	(16,539)	220,882
461300	IND SALES BILLED METERED	(101,091)	(133,133)	32,042	(121,259)	(138,423)	17,164	(110,755)	(128,639)	17,884
461310	IND SALES UNBILL METERED	(6,621)	21,628	(28,249)	1,765	12,191	(10,426)	27,720	(10,132)	37,852
461400	MISC SALES BILLED METERED	(100)	(139)	39	-	(218)	218	(454)	(599)	145
462000	PRIV FIR PROT SER BILLED	(77,743)	(186,520)	108,777	(82,486)	(186,592)	104,106	(79,680)	(186,688)	107,008
462210	INDUSTRIAL WASTE SERVICE	(218)	-	(218)	-	-	-	(197)	-	(197)
463000	PUB FIRE PROT SER BILLED	(157,303)	(85,964)	(71,339)	(182,607)	(86,036)	(96,571)	(164,640)	(86,128)	(78,512)
463300	PUB AUTH SEWER SERV BILLED	-	-	-	-	-	-	-	-	-
464200	PUB AUTH SLS BILLED METRD	(275,115)	(303,936)	28,821	(258,918)	(343,078)	84,160	(238,835)	(356,628)	117,793
464210	PUB AUTH SLS UNBILL METRD	(37,153)	89,147	(126,300)	17,899	9,680	8,219	103,476	7,211	96,265
466000	SALES FOR RESALE BILLED	(80,286)	(95,506)	15,220	(48,021)	(108,932)	60,911	(57,032)	(124,562)	67,530
466100	SALES FOR RESALE UNBILL	(7,648)	(11,344)	3,696	(44,338)	(11,508)	(32,830)	31,542	23,764	7,778
471100	RECONNECTION CHARGES	(10,251)	-	(10,251)	(10,958)	-	(10,958)	(13,947)	-	(13,947)
471200	OTHER MISC SERV REVENUES	-	(16,120)	16,120	-	(17,231)	17,231	(50)	(20,150)	20,100
471200	OTHER MISC SERV REVENUES	(2,616)	(2,712)	96	(1,277)	(2,900)	1,623	(1,284)	(3,393)	2,109
472000	RENTHS FROM WATER PROPERTY	(7,303)	(6,895)	(408)	(4,642)	(6,895)	2,253	(7,303)	(6,895)	(408)
474100	BILL & COLL SERV FOR OTH	(81,558)	(58,821)	(22,737)	(70,019)	(62,877)	(7,142)	(70,961)	(73,526)	2,565
474100	BILL & COLL SERV FOR OTH	-	-	-	-	-	-	(120)	-	(120)
474300	MISCELLANEOUS	642	-	642	1,471	-	1,471	(3,290)	-	(3,290)

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AWW	AWW_DESC	2005 January Actual	2005 January Budget	Variance	2005 February Actual	2005 February Budget	Variance	2005 March Actual	2005 March Budget	Variance
474300	MISCELLANEOUS	-	-	-	-	-	-	(38,760)	-	(38,760)
474300	MISCELLANEOUS	-	-	-	-	-	-	-	-	-
602000	PURCHASED WATER	53,000	26,291	26,709	52,380	25,396	26,984	42,726	25,542	17,184
603100	MISCELLANEOUS SS EXPENSES	(12)	51	(63)	3	51	(48)	320	51	269
603100	MISCELLANEOUS SS EXPENSES	-	-	-	-	-	-	-	-	-
603100	MISCELLANEOUS SS EXPENSES	260	90	170	5	90	(85)	412	90	322
603100	MISCELLANEOUS SS EXPENSES	89	115	(26)	1,391	115	1,276	458	115	343
603100	MISCELLANEOUS SS EXPENSES	538	2,153	(1,615)	(354)	615	(969)	2	1,076	(1,074)
603100	MISCELLANEOUS SS EXPENSES	481	1,650	(1,169)	9,062	1,650	7,412	5,897	1,650	4,247
603100	MISCELLANEOUS SS EXPENSES	3,783	9,133	(5,350)	5,230	6,087	(857)	1,783	3,711	(1,928)
604000	SS RENTS	-	400	(400)	-	400	(400)	-	400	(400)
611100	OR MN SS STRUCT & IMP MAT	5,023	9,306	(4,283)	15,499	9,306	6,193	34,438	9,906	24,532
613120	AMORT DEF EXP LAK RIV & OTH	1,442	-	1,442	1,442	-	1,442	1,442	-	1,442
614120	AMORT DEF EXP WELLS & SPR	(511)	2,043	(2,554)	103	2,043	(1,940)	(258)	2,043	(2,301)
622100	POWER PRODUCTION EXP.	34,214	136,854	(102,640)	13,645	159,370	(145,725)	(18,037)	171,478	(189,515)
623110	POWER PURCH FOR PUMP ELEC	(84,499)	-	(84,499)	18,816	-	18,816	21,989	-	21,989
623210	FUEL PURCH FOR PUMP OTHER	10	-	10	11	-	11	10	-	10
623210	FUEL PURCH FOR PUMP OTHER	165,444	-	165,444	137,221	-	137,221	117,816	-	117,816
624100	PUMPING EXPENSE	(1,436)	6,095	(7,531)	307	6,095	(5,788)	(770)	6,095	(6,865)
624500	PUMPING EXPENSES ELECTRIC	-	-	-	-	-	-	-	-	-
624500	PUMPING EXPENSES ELECTRIC	(71)	298	(369)	15	298	(283)	(38)	298	(336)
626500	MISC PUMPING EXP ELECTRIC	30	200	(170)	10	200	(190)	(25)	200	(225)
627300	RENTS OTHER	-	1,366	(1,366)	-	1,366	(1,366)	-	1,366	(1,366)
633200	OR MN PUMP EQPT MAT ELEC	9,184	10,907	(1,723)	6,389	10,907	(4,518)	15,106	12,532	2,574
641100	GENERAL CHEMICALS	(1,974)	-	(1,974)	8,038	-	8,038	7,896	-	7,896
641100	GENERAL CHEMICALS	21,097	72,118	(51,021)	92,783	105,802	(13,019)	68,575	136,486	(67,911)
642300	GENERAL WT EXPENSES	(125)	500	(625)	(95)	100	(195)	(30)	-	(30)
642300	GENERAL WT EXPENSES	(55)	242	(297)	12	242	(230)	(31)	242	(273)
642300	GENERAL WT EXPENSES	1,423	220	1,203	550	220	330	607	220	387
642300	GENERAL WT EXPENSES	765	1,050	(285)	1,955	1,050	905	1,645	1,050	595
642300	GENERAL WT EXPENSES	4,483	2,002	2,481	2,299	2,152	147	2,344	2,002	342
642300	GENERAL WT EXPENSES	3,465	4,203	(738)	4,859	1,939	2,920	5,443	2,129	3,314
642300	GENERAL WT EXPENSES	3,731	7,000	(3,269)	4,601	8,875	(4,274)	7,398	7,552	(154)
643100	MISC WT EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
643100	MISC WT EXPENSES-CURRENT	470	275	195	221	275	(54)	622	275	347
643100	MISC WT EXPENSES-CURRENT	1,438	375	1,063	475	375	100	307	375	(68)
643100	MISC WT EXPENSES-CURRENT	573	513	60	656	1,025	(369)	125	205	(80)
643100	MISC WT EXPENSES-CURRENT	(27)	2,521	(2,548)	762	2,521	(1,759)	316	2,521	(2,205)
643100	MISC WT EXPENSES-CURRENT	11,808	11,045	763	(1,067)	2,415	(3,482)	961	2,266	(1,305)
643100	MISC WT EXPENSES-CURRENT	(1,705)	6,821	(8,526)	343	6,821	(6,478)	(862)	6,821	(7,683)
643300	WASTE DISPOSAL EXP (CUR)	5,028	7,078	(2,050)	8,007	7,078	929	9,541	27,078	(17,537)
643310	AMORT WASTE DISPOSAL EXP	31,255	7,083	24,172	7,814	7,083	731	7,814	7,683	131
644000	WT RENTS	1,243	-	1,243	-	-	-	-	-	-
651100	OR MN WT STRUCT & IMP MAT	4,097	1,540	2,557	3,603	1,615	1,988	4,121	1,850	2,271
651100	OR MN WT STRUCT & IMP MAT	9,280	37,643	(28,363)	26,793	4,685	22,108	6,209	1,103	5,106
651120	AMORT DEF EXP WT STRUCT	7,982	15,005	(7,023)	12,363	14,589	(2,226)	9,889	14,589	(4,700)
662100	T&D LINES EXPENSE	2,099	1,114	985	1,448	979	469	2,100	979	1,121
662100	T&D LINES EXPENSE	20,550	8,611	11,939	20,281	8,237	12,044	16,498	9,411	7,087
663300	MISC METER EXPENSES	(274)	9,864	(10,138)	3,400	9,864	(6,464)	1,559	9,864	(8,305)
665300	MISC T&D EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
665300	MISC T&D EXPENSES-CURRENT	21	11	10	1	11	(10)	23	11	12
665300	MISC T&D EXPENSES-CURRENT	2,566	818	1,748	736	773	(37)	1,007	773	234
665300	MISC T&D EXPENSES-CURRENT	901	802	99	700	1,202	(502)	721	1,139	(418)
665300	MISC T&D EXPENSES-CURRENT	136	1,716	(1,580)	449	1,776	(1,327)	(71)	1,871	(1,942)
665300	MISC T&D EXPENSES-CURRENT	(359)	1,814	(2,173)	171	1,754	(1,583)	(223)	1,744	(1,967)
665300	MISC T&D EXPENSES-CURRENT	1,428	3,218	(1,790)	3,135	3,348	(213)	2,212	2,963	(751)
666000	T&D RENTS	1,693	100	1,593	-	215	(215)	215	-	215
666000	T&D RENTS	-	250	(250)	-	250	(250)	-	400	(400)
667100	MISC SEWER T & D EXP	157	1,111	(954)	56	1,111	(1,055)	(9)	1,111	(1,120)
671100	OR MN T&D STRUCT & IMP-MAT	8,883	17,852	(8,969)	4,459	22,159	(17,700)	10,168	18,929	(8,761)
672120	AMORT DEF EXP RES & STAND	12,871	15,060	(2,189)	17,394	15,060	2,334	14,733	15,060	(327)
678100	OR MN OTHER T&D PLANT MAT	2,609	-	2,609	-	-	-	468	-	468
678100	OR MN OTHER T&D PLANT MAT	4,206	215	3,991	3,918	215	3,703	(1,261)	1,292	(2,553)
678100	OR MN OTHER T&D PLANT MAT	18,666	-	18,666	8,844	-	8,844	17,440	-	17,440
903100	CONTRACT & ORDERS EXPENS	3,538	1,069	2,469	2,115	710	1,405	4,465	710	3,755
903300	COLLECTING EXPENSES	(845)	-	(845)	1,288	-	1,288	2,386	-	2,386
903300	COLLECTING EXPENSES	(22,083)	13,417	(35,500)	61,500	13,417	48,083	10,042	13,417	(3,375)
903520	BILLING & ACCTNG OTH EXP	157	677	(520)	1,292	426	866	1,253	6,616	(5,363)
903520	BILLING & ACCTNG OTH EXP	1,196	5,000	(3,804)	2,374	5,000	(2,626)	3,280	5,000	(1,720)
903520	BILLING & ACCTNG OTH EXP	(224)	5,791	(6,015)	1,390	5,791	(4,401)	827	5,791	(4,964)
903520	BILLING & ACCTNG OTH EXP	7,372	4,942	2,430	3,730	4,942	(1,212)	5,244	4,942	302
903521	CUST ACCTG-BILLING/TELEPHONE	12,259	6,858	5,401	7,764	6,900	864	7,124	6,958	166
903523	CUST ACCTG-BILLING/POSTAGE	48,367	45,932	2,435	40,076	45,932	(5,856)	38,962	45,932	(6,970)
904000	UNCOLLECTIBLE ACCOUNTS	(20,580)	22,657	(43,237)	56,761	21,602	35,159	38,600	21,602	16,998
905100	MISC CUST ACCTNG EXPENSES	(30)	-	(30)	-	-	-	-	-	-
905100	MISC CUST ACCTNG EXPENSES	-	-	-	281	-	281	-	-	-
905100	MISC CUST ACCTNG EXPENSES	(173)	725	(898)	310	725	(415)	13	725	(712)
905100	MISC CUST ACCTNG EXPENSES	(71)	525	(596)	3,490	525	2,965	973	525	448
905100	MISC CUST ACCTNG EXPENSES	1,363	350	1,013	3,706	2,500	1,206	2,773	2,000	773
905100	MISC CUST ACCTNG EXPENSES	5,021	-	5,021	1,367	-	1,367	12,649	-	12,649
910110	ANNUAL REPORT EXPENSES	14,734	76,015	(61,281)	38,814	85,298	(46,484)	53,523	78,638	(25,115)
920000	ADM & GENERAL SALARIES	4,579	-	4,579	1,628	-	1,628	-	-	-
920000	ADM & GENERAL SALARIES	-	-	-	-	-	-	-	-	-
920000	ADM & GENERAL SALARIES	-	-	-	-	-	-	-	-	-
920000	ADM & GENERAL SALARIES	74	-	74	83	-	83	126	-	126

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AWW	AWW_DESC	2005 January Actual	2005 January Budget	Variance	2005 February Actual	2005 February Budget	Variance	2005 March Actual	2005 March Budget	Variance
920000	ADM & GENERAL SALARIES	158	-	158	158	-	158	-	-	-
920000	ADM & GENERAL SALARIES	1,343	-	1,343	1,035	-	1,035	951	-	951
920000	ADM & GENERAL SALARIES	1,474	-	1,474	1,200	-	1,200	876	-	876
920000	ADM & GENERAL SALARIES	6,699	-	6,699	2,656	-	2,656	3,738	-	3,738
920000	ADM & GENERAL SALARIES	4,028	-	4,028	2,769	-	2,769	2,853	-	2,853
920000	ADM & GENERAL SALARIES	6,329	-	6,329	2,268	-	2,268	3,460	-	3,460
920000	ADM & GENERAL SALARIES	5,068	-	5,068	721	-	721	1,401	-	1,401
920000	ADM & GENERAL SALARIES	2,697	-	2,697	1,192	-	1,192	1,624	-	1,624
920000	ADM & GENERAL SALARIES	4,004	-	4,004	22,086	-	22,086	6,024	-	6,024
920000	ADM & GENERAL SALARIES	10,336	-	10,336	7,930	-	7,930	8,185	-	8,185
920000	ADM & GENERAL SALARIES	17,292	-	17,292	11,005	-	11,005	11,448	-	11,448
920000	ADM & GENERAL SALARIES	22,595	-	22,595	6,066	-	6,066	9,253	-	9,253
920000	ADM & GENERAL SALARIES	25,343	-	25,343	14,933	-	14,933	14,535	-	14,535
920000	ADM & GENERAL SALARIES	23,776	-	23,776	33,449	-	33,449	15,937	-	15,937
920000	ADM & GENERAL SALARIES	55,061	-	55,061	29,491	-	29,491	33,977	-	33,977
920000	ADM & GENERAL SALARIES	63,804	-	63,804	48,032	-	48,032	49,693	-	49,693
920000	ADM & GENERAL SALARIES	70,382	-	70,382	51,081	-	51,081	46,208	-	46,208
920000	ADM & GENERAL SALARIES	65,276	-	65,276	32,016	-	32,016	47,688	-	47,688
920000	ADM & GENERAL SALARIES	102,445	-	102,445	66,899	-	66,899	61,200	-	61,200
920000	ADM & GENERAL SALARIES	(128,932)	319,067	(447,999)	68,138	303,913	(235,775)	57,286	349,372	(292,086)
920520	INCENTIVE PLAN EXP OFFICERS	-	-	-	-	-	-	-	-	-
920520	INCENTIVE PLAN EXP OFFICERS	(27,388)	-	(27,388)	7,017	-	7,017	(42,096)	-	(42,096)
920520	INCENTIVE PLAN EXP OFFICERS	(44,495)	-	(44,495)	-	-	-	-	-	-
921100	EXPENSES OF EMPLOYEES	1,121	375	746	866	650	216	1,754	1,079	675
921100	EXPENSES OF EMPLOYEES	895	1,615	(720)	4,846	2,169	2,677	6,070	6,296	(226)
921100	EXPENSES OF EMPLOYEES	(3,240)	-	(3,240)	(480)	-	(480)	(1,894)	-	(1,894)
921100	EXPENSES OF EMPLOYEES	133	-	133	95	-	95	557	-	557
921100	EXPENSES OF EMPLOYEES	5,278	-	5,278	-	-	-	(519)	-	(519)
921100	EXPENSES OF EMPLOYEES	-	-	-	-	-	-	-	-	-
921100	EXPENSES OF EMPLOYEES	-	-	-	-	-	-	-	-	-
921200	MISC OFFICE EXPENSES	(60)	-	(60)	90	300	(210)	(69)	120	(189)
921200	MISC OFFICE EXPENSES	12,876	-	12,876	520	-	520	164	-	164
921200	MISC OFFICE EXPENSES	707	1,356	(649)	805	1,261	(456)	831	1,261	(430)
921200	MISC OFFICE EXPENSES	(238)	3,100	(3,338)	3,285	3,100	185	2,372	3,100	(728)
921200	MISC OFFICE EXPENSES	1,864	2,750	(886)	2,972	2,450	522	2,447	2,450	(3)
921210	MISC OFFICE EXP TEL	291	3,600	(3,309)	729	3,600	(2,871)	462	3,600	(3,138)
921210	MISC OFFICE EXP TEL	(175)	1,993	(2,168)	6,914	1,993	4,921	3,701	1,993	1,708
921220	MISC OFFICE EXP SUP	1,689	1,122	567	1,393	1,122	271	941	1,122	(181)
921220	MISC OFFICE EXP SUP	1,733	4,791	(3,058)	6,122	5,393	729	2,321	5,400	(3,079)
921250	OFFICE BUILDING OPERATION	(60)	-	(60)	90	300	(210)	(69)	120	(189)
921300	PERSONAL/VEHICLE	(4)	-	(4)	-	-	-	7,095	-	7,095
923100	SERVICE COMPANY CHARGES	23,152	-	23,152	23,152	-	23,152	23,152	-	23,152
923100	SERVICE COMPANY CHARGES	-	-	-	-	-	-	2,534	-	2,534
923100	SERVICE COMPANY CHARGES	60	-	60	(9,150)	-	(9,150)	10,635	-	10,635
923100	SERVICE COMPANY CHARGES	-	-	-	-	-	-	74,072	-	74,072
923100	SERVICE COMPANY CHARGES	22,566	29,359	(6,793)	10,213	29,359	(19,146)	(34,123)	29,359	(63,482)
923100	SERVICE COMPANY CHARGES	239,173	153,504	85,669	73,895	142,507	(68,612)	79,650	157,187	(77,537)
923100	SERVICE COMPANY CHARGES	224,668	276,995	(52,327)	303,882	276,995	26,887	295,307	276,995	18,312
923200	AUDITING SERVICES	2,369	1,977	392	2,943	1,977	966	2,593	1,977	616
923300	LEGAL SERVICES	(50,384)	3,311	(53,695)	5,173	3,311	1,862	6,490	3,311	3,179
923400	ENGINEERING SERVICES	-	200	(200)	10	200	(190)	(25)	200	(225)
923500	OTHER SERVICES-CURRENT	(8,369)	(74,616)	66,247	9,100	(74,616)	83,716	19,971	(73,640)	93,611
923500	OTHER SERVICES-CURRENT	(204)	824	(1,028)	41	824	(783)	157	2,324	(2,167)
923500	OTHER SERVICES-CURRENT	2,769	883	1,886	4,393	883	3,510	1,874	883	991
923500	OTHER SERVICES-CURRENT	-	-	-	-	-	-	-	-	-
923500	OTHER SERVICES-CURRENT	3,700	-	3,700	4,690	-	4,690	2,129	-	2,129
923500	OTHER SERVICES-CURRENT	9,741	9,302	439	9,976	9,152	824	7,804	13,302	(5,498)
924000	PROPERTY INSURANCE	5,385	13,094	(7,709)	6,097	16,917	(10,820)	5,675	16,917	(11,242)
925110	WORKMENS COMP PREMIUM EXP	5,633	4,386	1,247	14,524	5,667	8,857	8,795	5,667	3,128
925300	INJURIES & DAMAGES EXP	(88)	350	(438)	18	350	(332)	(44)	350	(394)
925400	GENERAL LIABILITY	23,598	3,462	20,136	18,564	8,264	10,300	21,831	8,264	13,567
926100	ACCRUED OPEB EXPENSE	56,158	59,420	(3,262)	67,960	59,420	8,540	61,014	59,420	1,594
926110	GROUP INSURANCE PREM EXP	73,264	83,532	(10,268)	78,802	83,532	(4,730)	83,963	83,532	431
926200	OTHER WELFARE EXPENSES	84	-	84	-	-	-	-	-	-
926200	OTHER WELFARE EXPENSES	54	595	(541)	509	308	201	475	384	91
926220	ESOP CONTRIBUTIONS EXPENSE	2,090	5,780	(3,690)	2,659	5,780	(3,121)	1,798	5,780	(3,982)
926250	401-K CONTRIBUTIONS EXPENSE	5,929	8,160	(2,231)	5,551	8,160	(2,609)	4,193	8,160	(3,967)
926400	PENSION PLAN EXPENSE	55,912	71,978	(16,066)	60,378	71,978	(11,600)	58,980	71,978	(12,998)
928100	AMORT EXP RATE PROCEEDING	1,901	1,900	1	1,901	1,900	1	1,901	1,900	1
928100	AMORT EXP RATE PROCEEDING	-	17,289	(17,289)	-	17,289	(17,289)	-	17,289	(17,289)
928400	OTH REGULATRY EXP-CURRENT	14,337	-	14,337	8,779	-	8,779	8,779	-	8,779
930130	OTHER GENERAL EXPENSE	717	2,030	(1,313)	2,170	505	1,665	693	810	(117)
930130	OTHER GENERAL EXPENSE	299,028	-	299,028	97,455	-	97,455	26,289	-	26,289
930200	AMORTIZE MISC CHARGES	16,738	22,317	(5,579)	23,440	22,317	1,123	19,496	22,317	(2,821)
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	308	1,230	(922)	(308)	-	(308)	36	205	(169)
930210	MISC GENERAL EXP-CURRENT	50	200	(150)	(50)	-	(50)	-	-	-
930210	MISC GENERAL EXP-CURRENT	914	-	914	2,242	-	2,242	3,967	-	3,967
930210	MISC GENERAL EXP-CURRENT	(2,200)	8,800	(11,000)	443	8,800	(8,357)	(1,112)	8,800	(9,912)
930230	AMORT MISC GENERAL EXP	847	-	847	1,149	-	1,149	1,148	-	1,148
930260	MEALS & TRAVEL EXPENSES-TAXABL	994	375	619	967	650	317	1,747	1,079	668
930300	RESEARCH & DEV EXP	(328)	1,368	(1,696)	(7,963)	1,368	(9,331)	(173)	1,368	(1,541)
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	188	-	188	201	-	201	60	-	60
930600	TRANSPORTATION EXPENSES	(240)	1,018	(1,258)	51	1,018	(967)	(129)	1,018	(1,147)

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AWW	AWW_DESC	2005 January Actual	2005 January Budget	Variance	2005 February Actual	2005 February Budget	Variance	2005 March Actual	2005 March Budget	Variance
930600	TRANSPORTATION EXPENSES	11,372	-	11,372	13,351	-	13,351	13,870	-	13,870
930600	TRANSPORTATION EXPENSES	13,065	-	13,065	35,170	-	35,170	21,034	-	21,034
930600	TRANSPORTATION EXPENSES	(2,547)	23,246	(25,793)	(3,376)	25,114	(28,490)	(8,182)	22,273	(30,455)
930850	MISC GENERAL EXP-DIRECTORS FEES	-	-	-	-	-	-	-	-	-
930850	MISC GEN EXP-DIRECTORS FEES	4,500	-	4,500	-	-	-	-	-	-
930850	MISC GEN EXP-DIRECTORS FEES	1,313	5,253	(3,940)	(1,313)	-	(1,313)	-	-	-
930880	MISC GEN EXP-COMPANY DUES	-	-	-	-	-	-	-	-	-
930880	MISC GEN EXP-COMPANY DUES	122	533	(411)	27	533	(506)	(717)	533	(1,250)
930880	MISC GEN EXP-COMPANY DUES	-	-	-	-	-	-	3,548	20,400	(16,852)
930890	MISC GEN EXP-OTHER	2,693	5,230	(2,537)	2,791	9,020	(6,229)	1,050	10,353	(9,303)
930900	TAX PENALTY	-	-	-	-	-	-	-	-	-
931000	ADM & GENERAL RENTS	446	-	446	-	-	-	707	-	707
931000	ADM & GENERAL RENTS	2,066	3,392	(1,326)	2,437	3,392	(955)	3,842	3,392	450
932700	OR MN A&G MISC PROPTY MAT	2,089	4,629	(2,540)	2,337	3,404	(1,067)	3,334	1,451	1,883



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AWW	AWW_DESC	2005 April Actual	2005 April Budget	Variance	2005 May Actual	2005 May Budget	Variance	2005 June Actual	2005 June Budget	Variance
403000	DEPRECIATION EXPENSE	(81,375)	(75,000)	(6,375)	(82,766)	(75,000)	(7,766)	(83,217)	(75,000)	(8,217)
403000	DEPRECIATION EXPENSE	564,252	657,283	(93,031)	559,274	658,558	(99,284)	560,279	667,083	(106,804)
403000	DEPRECIATION EXPENSE	92,826	-	92,826	92,732	-	92,732	93,238	-	93,238
404430	AMORT REG ASSET - AFUDC	2,144	-	2,144	2,144	-	2,144	2,144	-	2,144
404430	AMORT REG ASSET - AFUDC	575	-	575	575	-	575	575	-	575
406000	AMORT UT PLT ACQ ADJUST	1,801	1,801	-	1,801	1,801	-	1,801	1,801	-
407000	AMORT PROPERTY LOSSES	54,815	54,332	483	54,815	54,332	483	54,815	54,332	483
408030	OTHER GENERAL TAXES	2,667	1,300	1,367	-	-	-	(52)	-	(52)
408030	OTHER GENERAL TAXES	-	-	-	-	-	-	-	-	-
408100	REAL & PERSON PROP TAXES	180,058	155,047	25,011	180,058	155,047	25,011	181,018	155,047	25,971
408110	GROSS INC & RECPTS TAXES	6,906	7,635	(729)	6,906	7,636	(730)	6,906	7,637	(731)
408140	FEDERAL UNEMPLYMNT TXS	185	-	185	69	-	69	62	-	62
408160	FICA	35,466	28,595	6,871	27,372	28,528	(1,156)	43,096	28,310	14,786
408180	STATE UNEMPLMNT TXS	181	-	181	3,219	-	3,219	161	-	161
409100	SIT-CURRENT	4,737	42,343	(37,606)	6,677	72,953	(66,276)	(265,906)	120,521	(386,427)
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409150	FIT-CURRENT	68,037	170,894	(102,857)	49,828	290,040	(240,212)	206,128	552,882	(346,754)
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409210	SIT-OTH INC & DED-REG	(1,251)	(3,011)	1,760	830	(2,017)	2,847	15,640	(1,949)	17,589
409220	FIT-OTH INC & DED-REG	(12,649)	(11,719)	(930)	4,151	(7,853)	12,004	78,201	(7,586)	85,787
410400	DEF SIT-REG ASSET/LIAB	(1,809)	-	(1,809)	(1,809)	-	(1,809)	(1,809)	-	(1,809)
410400	DEF SIT-REG ASSET/LIAB	4,982	-	4,982	4,982	-	4,982	4,982	-	4,982
410600	DEF SIT-OTHER	46,210	18,436	27,774	(274,577)	22,988	(297,565)	341,571	21,671	319,900
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410650	DEF SIT-CURRENT	-	-	-	-	-	-	-	-	-
410700	DEF FIT-REG ASSET/LIAB	(13,385)	-	(13,385)	(13,385)	-	(13,385)	(13,385)	-	(13,385)
410700	DEF FIT-REG ASSET/LIAB	19,390	-	19,390	19,390	-	19,390	19,390	-	19,390
410900	DEF FIT-OTHER	126,318	64,047	62,271	(946,669)	74,146	(1,020,815)	1,466,926	60,822	1,406,104
410950	DEF FIT-CURRENT	-	-	-	-	-	-	-	-	-
410950	DEF FIT-CURRENT	-	-	-	-	-	-	-	-	-
412210	ITC RESTORED- 3%	(719)	-	(719)	(719)	-	(719)	(719)	-	(719)
412220	ITC RESTORED- 4%	(592)	-	(592)	(592)	-	(592)	(592)	-	(592)
412230	ITC RESTORED-10%	(6,655)	(9,565)	2,910	(6,655)	(8,953)	2,298	(6,655)	(4,891)	(1,764)
415100	M&J REVENUES-OUTSIDE	(149,043)	(12,207)	(136,836)	(129,115)	(12,207)	(116,908)	(151,093)	(12,207)	(138,886)
415110	M&J REVENUES-INSIDE	-	-	-	-	-	-	(18,187)	-	(18,187)
415110	M&J REVENUES-INSIDE	(14,614)	-	(14,614)	-	-	-	-	-	-
415110	M&J REVENUES-INSIDE	-	-	-	-	-	-	-	-	-
416100	M&J EXPENSES-OUTSIDE	13,448	9,986	3,462	7,932	9,311	(1,379)	11,102	9,986	1,116
416110	M&J EXPENSES-INSIDE	120,785	-	120,785	135,450	-	135,450	150,496	-	150,496
420100	AFUDC - EQUITY	(21,404)	(38,091)	16,687	(23,599)	(44,654)	21,055	(25,254)	(52,080)	26,826
420210	AFUDC - DEBT	(10,213)	(18,170)	7,957	(9,625)	(21,300)	11,675	(10,300)	(24,843)	14,543
425300	AMORT PREFERRED STOCK EXP	64	-	64	(257)	-	(257)	-	-	-
425300	AMORT PREFERRED STOCK EXP	-	64	(64)	-	64	(64)	-	64	(64)
425300	AMORT PREFERRED STOCK EXP	-	-	-	321	-	321	64	-	64
426100	DONATIONS	11,850	13,685	(1,835)	42,748	16,500	26,248	19,006	14,350	4,656
426160	OTHER LOBBYING EXPENSES	5,000	-	5,000	8,056	-	8,056	11,529	-	11,529
426200	OTHER INCOME DEDUCTIONS	650	25,030	(24,380)	1,758	10,850	(9,092)	40,712	11,495	29,217
426410	NON-OPER EMPLOYEE EXP	-	-	-	-	-	-	450	-	450
427100	INTEREST LTD-OUT-REG	168,833	-	168,833	168,833	-	168,833	168,833	-	168,833
427120	INTEREST LTD - INSIDE	257,154	425,988	(168,834)	257,154	425,988	(168,834)	257,154	425,988	(168,834)
428000	AMORT DEBT DISCOUNT & EXP	5,340	-	5,340	5,340	-	5,340	5,340	-	5,340
428000	AMORT DEBT DISCOUNT & EXP	1,209	6,550	(5,341)	1,209	6,550	(5,341)	1,209	6,550	(5,341)
431200	OTHER INTEREST EXPENSE	1,945	-	1,945	614	-	614	-	-	-
433100	INTEREST ON BANK DEBT	4,980	9,732	(4,752)	6,534	9,299	(2,765)	9,800	12,921	(3,121)
437100	DIV DEC PREF STK-OUTSIDE	31,763	-	31,763	(127,050)	-	(127,050)	-	-	-
437100	DIV DEC PREF STK-OUTSIDE	6,918	38,729	(31,811)	5,923	38,729	(32,806)	6,328	38,729	(32,401)
437100	DIV DEC PREF STK-OUTSIDE	-	-	-	-	-	-	-	-	-
437110	DIV DEC PREF STK - DIV PD CRED	-	-	-	162,168	-	162,168	32,434	-	32,434
438200	DIV DEC COMMON STK - IN	-	-	-	-	-	-	862,065	-	862,065
461000	DOMESTIC SEWER SERV BILLED	(1,920)	(29,892)	27,972	(1,787)	(30,008)	28,221	(3,229)	(30,058)	26,829
461000	DOMESTIC SEWER SERV BILLED	(473)	-	(473)	(461)	-	(461)	(881)	-	(881)
461100	RES SALES BILLED METERED	(1,713,623)	(1,946,540)	232,917	(1,799,990)	(1,966,916)	166,926	(2,660,451)	(2,734,365)	73,914
461110	RES SALES UNBILL METERED	(305,479)	(20,365)	(285,114)	(427,672)	(208,111)	(219,561)	290,727	(126,255)	416,982
461130	DOMESTIC SEWER SERV UNBILLED	-	-	-	-	-	-	-	-	-
461200	COM SALES BILLED METERED	(874,253)	(898,157)	23,904	(808,691)	(931,178)	122,487	(1,203,377)	(1,056,934)	(146,443)
461210	COM SALES UNBILL METERED	(118,463)	(25,452)	(93,011)	(207,672)	(94,531)	(113,141)	161,695	(34,379)	196,074
461300	IND SALES BILLED METERED	(122,757)	(141,873)	19,116	(125,843)	(112,593)	(13,250)	(122,999)	(141,101)	18,102
461310	IND SALES UNBILL METERED	(3,779)	21,386	(25,165)	(19,298)	(26,394)	7,096	7,573	(16,335)	23,908
461400	MISC SALES BILLED METERED	(861)	(533)	(328)	(215)	(776)	561	(2,192)	(1,049)	(1,143)
462000	PRIV FIR PROT SER BILLED	(101,937)	(186,832)	84,895	(80,038)	(187,024)	106,986	(81,796)	(187,191)	105,395
462210	INDUSTRIAL WASTE SERVICE	(152)	-	(152)	(126)	-	(126)	(213)	-	(213)
463000	PUB FIRE PROT SER BILLED	(172,439)	(86,200)	(86,239)	(174,339)	(86,364)	(87,975)	(174,965)	(86,508)	(88,457)
463300	PUB AUTH SEWER SERV BILLED	-	-	-	-	-	-	-	-	-
464200	PUB AUTH SLS BILLED METRD	(251,395)	(328,987)	77,592	(270,094)	(330,063)	59,969	(299,414)	(415,761)	116,347
464210	PUB AUTH SLS UNBILL METRD	(41,168)	(1,244)	(39,924)	(112,143)	(57,219)	(54,924)	109,684	8,421	101,263
466000	SALES FOR RESALE BILLED	(66,240)	(98,524)	32,284	(56,267)	(101,701)	45,434	(77,120)	(131,832)	54,712
466100	SALES FOR RESALE UNBILL	492	(4,299)	4,791	(24,801)	(29,432)	4,631	30,006	27,595	2,411
471100	RECONNECTION CHARGES	(17,093)	-	(17,093)	(17,372)	-	(17,372)	(22,583)	-	(22,583)
471200	OTHER MISC SERV REVENUES	(995)	(16,657)	15,662	(70)	(16,120)	16,050	(630)	(20,821)	20,191
471200	OTHER MISC SERV REVENUES	(1,344)	(2,806)	1,462	(1,282)	(2,716)	1,434	(2,604)	(3,509)	905
472000	RENTHS FROM WATER PROPERTY	(7,303)	(6,895)	(408)	(7,313)	(6,895)	(418)	(4,274)	(7,655)	3,381
474100	BILL & COLL SERV FOR OTH	(71,397)	(60,782)	(10,615)	(72,305)	(58,821)	(13,484)	(71,449)	(75,977)	4,528
474100	BILL & COLL SERV FOR OTH	-	-	-	-	-	-	-	-	-
474300	MISCELLANEOUS	(637)	-	(637)	196	-	196	(1,037)	-	(1,037)

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AWW	AWW_DESC	2005 April Actual	2005 April Budget	Variance	2005 May Actual	2005 May Budget	Variance	2005 June Actual	2005 June Budget	Variance
474300	MISCELLANEOUS	(45,720)	-	(45,720)	(46,272)	-	(46,272)	(73,023)	-	(73,023)
474300	MISCELLANEOUS	-	-	-	-	-	-	24	-	24
602000	PURCHASED WATER	33,655	26,378	7,277	32,440	27,182	5,258	29,699	32,739	(3,040)
603100	MISCELLANEOUS SS EXPENSES	803	51	752	1,197	51	1,146	39	51	(12)
603100	MISCELLANEOUS SS EXPENSES	-	-	-	-	-	-	-	-	-
603100	MISCELLANEOUS SS EXPENSES	473	90	383	1,254	90	1,164	625	90	535
603100	MISCELLANEOUS SS EXPENSES	789	115	674	463	115	348	1,657	115	1,542
603100	MISCELLANEOUS SS EXPENSES	1,330	3,588	(2,258)	1,108	3,895	(2,787)	(1,125)	-	(1,125)
603100	MISCELLANEOUS SS EXPENSES	43	1,650	(1,607)	6,303	1,650	4,653	(225)	1,650	(1,875)
603100	MISCELLANEOUS SS EXPENSES	3,232	5,686	(2,454)	2,755	7,228	(4,473)	(85)	6,878	(6,963)
604000	SS RENTS	-	400	(400)	-	400	(400)	-	400	(400)
611100	OR MN SS STRUCT & IMP MAT	23,497	87,306	(63,809)	22,646	114,306	(91,660)	46,045	9,306	36,739
613120	AMORT DEF EXP LAK RIV & OTH	1,442	-	1,442	1,442	-	1,442	1,442	-	1,442
614120	AMORT DEF EXP WELLS & SPR	53	2,043	(1,990)	242	2,043	(1,801)	(279)	2,043	(2,322)
622100	POWER PRODUCTION EXP.	86	149,542	(149,456)	22,952	165,981	(143,029)	(13,390)	217,087	(230,477)
623110	POWER PURCH FOR PUMP ELEC	18,224	-	18,224	15,930	-	15,930	15,844	-	15,844
623210	FUEL PURCH FOR PUMP OTHER	10	-	10	11	-	11	9	-	9
623210	FUEL PURCH FOR PUMP OTHER	143,256	-	143,256	129,047	-	129,047	172,720	-	172,720
624100	PUMPING EXPENSE	159	6,095	(5,936)	722	6,095	(5,373)	(833)	6,095	(6,928)
624500	PUMPING EXPENSES ELECTRIC	-	-	-	-	-	-	-	-	-
624500	PUMPING EXPENSES ELECTRIC	8	298	(290)	35	298	(263)	(41)	298	(339)
626500	MISC PUMPING EXP ELECTRIC	284	200	84	24	200	(176)	(27)	200	(227)
627300	RENTS OTHER	-	1,366	(1,366)	-	1,366	(1,366)	-	1,366	(1,366)
633200	OR MN PUMP EQPT MAT ELEC	8,947	10,907	(1,960)	5,901	10,907	(5,006)	6,727	12,532	(5,805)
641100	GENERAL CHEMICALS	8,144	-	8,144	8,144	-	8,144	8,144	-	8,144
641100	GENERAL CHEMICALS	55,697	109,214	(53,517)	84,406	122,420	(38,014)	87,109	154,614	(67,505)
642300	GENERAL WT EXPENSES	-	-	-	-	-	-	(85)	-	(85)
642300	GENERAL WT EXPENSES	6	242	(236)	67	242	(175)	(33)	242	(275)
642300	GENERAL WT EXPENSES	76	220	(144)	759	220	539	523	220	303
642300	GENERAL WT EXPENSES	1,367	1,050	317	1,176	1,050	126	1,392	1,050	342
642300	GENERAL WT EXPENSES	1,843	2,152	(309)	2,255	2,002	253	1,728	2,152	(424)
642300	GENERAL WT EXPENSES	2,328	1,718	610	4,876	2,329	2,547	8,378	3,231	5,147
642300	GENERAL WT EXPENSES	6,769	8,875	(2,106)	15,614	7,552	8,062	(2,478)	8,985	(11,463)
643100	MISC WT EXPENSES-CURRENT	-	-	-	-	-	-	(85)	-	(85)
643100	MISC WT EXPENSES-CURRENT	237	275	(38)	1,399	275	1,124	(76)	275	(351)
643100	MISC WT EXPENSES-CURRENT	338	375	(37)	339	375	(36)	321	375	(54)
643100	MISC WT EXPENSES-CURRENT	730	205	525	226	205	21	573	-	573
643100	MISC WT EXPENSES-CURRENT	620	2,521	(1,901)	776	2,521	(1,745)	(639)	2,521	(3,160)
643100	MISC WT EXPENSES-CURRENT	1,774	1,454	320	1,792	1,003	789	369	2,076	(1,707)
643100	MISC WT EXPENSES-CURRENT	178	6,821	(6,643)	808	6,821	(6,013)	(1,170)	6,821	(7,991)
643300	WASTE DISPOSAL EXP (CUR)	9,572	7,078	2,494	7,765	7,078	687	79,597	57,078	22,519
643310	AMORT WASTE DISPOSAL EXP	7,814	7,083	731	7,814	7,083	731	7,814	7,083	731
644000	WT RENTS	-	-	-	-	-	-	-	-	-
651100	OR MN WT STRUCT & IMP MAT	3,305	1,615	1,690	4,500	1,615	2,885	2,833	1,850	983
651100	OR MN WT STRUCT & IMP MAT	484	275	209	295	551	(256)	(125)	275	(400)
651120	AMORT DEF EXP WT STRUCT	12,114	14,589	(2,475)	24,075	14,589	9,486	11,270	14,589	(3,319)
662100	T&D LINES EXPENSE	2,236	979	1,257	1,130	1,079	51	3,081	979	2,102
662100	T&D LINES EXPENSE	18,434	8,111	10,323	14,545	8,111	6,434	18,339	8,611	9,728
663300	MISC METER EXPENSES	2,752	9,864	(7,112)	3,647	9,864	(6,217)	1,580	9,864	(8,284)
665300	MISC T&D EXPENSES-CURRENT	211	-	211	-	-	-	-	-	-
665300	MISC T&D EXPENSES-CURRENT	12	11	1	13	11	2	5	11	(6)
665300	MISC T&D EXPENSES-CURRENT	597	818	(221)	83	773	(690)	462	773	(311)
665300	MISC T&D EXPENSES-CURRENT	931	1,274	(343)	1,056	1,349	(293)	(231)	1,424	(1,655)
665300	MISC T&D EXPENSES-CURRENT	768	1,776	(1,008)	891	1,746	(855)	551	1,796	(1,741)
665300	MISC T&D EXPENSES-CURRENT	475	1,754	(1,279)	549	1,864	(1,315)	(106)	1,744	(1,850)
665300	MISC T&D EXPENSES-CURRENT	2,490	2,963	(473)	1,306	2,317	(1,011)	620	2,317	(1,697)
666000	T&D RENTS	200	-	200	365	300	65	(42)	100	(142)
666000	T&D RENTS	-	250	(250)	-	278	(278)	-	250	(250)
667100	MISC SEWER T & D EXP	573	1,111	(538)	218	1,111	(893)	(381)	1,111	(1,492)
671100	OR MN T&D STRUCT & IMP-MAT	19,751	24,313	(4,562)	10,364	27,976	(17,612)	12,569	28,620	(16,051)
672120	AMORT DEF EXP RES & STAND	17,029	15,060	1,969	18,420	15,060	3,360	14,578	15,060	(482)
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	(468)	-	(468)
678100	OR MN OTHER T&D PLANT MAT	1,890	9,821	(7,931)	3,025	10,898	(7,873)	451	10,898	(10,447)
678100	OR MN OTHER T&D PLANT MAT	39,828	-	39,828	21,654	-	21,654	9,042	-	9,042
903100	CONTRACT & ORDERS EXPENS	1,101	608	493	916	710	206	2,302	710	1,592
903300	COLLECTING EXPENSES	1,109	-	1,109	1,373	-	1,373	2,185	-	2,185
903300	COLLECTING EXPENSES	14,097	13,417	680	10,831	13,417	(2,586)	21,222	13,417	7,805
903520	BILLING & ACCTNG OTH EXP	(274)	3,581	(3,855)	20	2,249	(2,229)	725	1,972	(1,247)
903520	BILLING & ACCTNG OTH EXP	6,516	5,000	1,516	4,836	5,000	(164)	1,060	5,000	(3,940)
903520	BILLING & ACCTNG OTH EXP	7,070	5,791	1,279	1,781	5,791	(4,010)	488	5,791	(5,303)
903520	BILLING & ACCTNG OTH EXP	5,453	4,942	511	4,315	4,942	(627)	3,726	4,942	(1,216)
903521	CUST ACCTG-BILLING/TELEPHONE	7,247	6,896	351	13,120	6,890	6,230	3,035	6,953	(3,918)
903523	CUST ACCTG-BILLING/POSTAGE	39,975	45,932	(5,957)	42,442	45,932	(3,490)	37,399	45,932	(8,533)
904000	UNCOLLECTIBLE ACCOUNTS	37,483	21,602	15,881	10,113	21,602	(11,489)	22,311	21,602	709
905100	MISC CUST ACCTNG EXPENSES	-	-	-	-	-	-	-	-	-
905100	MISC CUST ACCTNG EXPENSES	450	725	(275)	86	725	(639)	39	725	(686)
905100	MISC CUST ACCTNG EXPENSES	1,999	525	1,474	1,086	525	561	984	525	459
905100	MISC CUST ACCTNG EXPENSES	4,388	1,500	2,888	950	1,100	(150)	311	300	11
905100	MISC CUST ACCTNG EXPENSES	934	-	934	2,763	-	2,763	1,677	-	1,677
910110	ANNUAL REPORT EXPENSES	28,832	73,133	(44,301)	22,174	67,436	(45,262)	26,369	70,613	(44,244)
920000	ADM & GENERAL SALARIES	-	-	-	-	-	-	-	-	-
920000	ADM & GENERAL SALARIES	-	-	-	-	-	-	-	-	-
920000	ADM & GENERAL SALARIES	-	-	-	-	-	-	-	-	-
920000	ADM & GENERAL SALARIES	148	-	148	467	-	467	725	-	725

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AWW	AWW_DESC	2005 April Actual	2005 April Budget	Variance	2005 May Actual	2005 May Budget	Variance	2005 June Actual	2005 June Budget	Variance
920000	ADM & GENERAL SALARIES	-	-	-	-	-	-	1,478	-	1,478
920000	ADM & GENERAL SALARIES	954	-	954	1,150	-	1,150	1,553	-	1,553
920000	ADM & GENERAL SALARIES	2,334	-	2,334	1,886	-	1,886	5,312	-	5,312
920000	ADM & GENERAL SALARIES	-	-	-	3,797	-	3,797	3,356	-	3,356
920000	ADM & GENERAL SALARIES	2,862	-	2,862	3,451	-	3,451	4,659	-	4,659
920000	ADM & GENERAL SALARIES	5,747	-	5,747	3,901	-	3,901	4,002	-	4,002
920000	ADM & GENERAL SALARIES	3,640	-	3,640	3,133	-	3,133	6,261	-	6,261
920000	ADM & GENERAL SALARIES	2,575	-	2,575	6,258	-	6,258	13,148	-	13,148
920000	ADM & GENERAL SALARIES	6,751	-	6,751	13,258	-	13,258	(12,034)	-	(12,034)
920000	ADM & GENERAL SALARIES	8,780	-	8,780	8,161	-	8,161	13,560	-	13,560
920000	ADM & GENERAL SALARIES	17,050	-	17,050	9,451	-	9,451	16,926	-	16,926
920000	ADM & GENERAL SALARIES	20,947	-	20,947	5,085	-	5,085	17,277	-	17,277
920000	ADM & GENERAL SALARIES	14,239	-	14,239	16,803	-	16,803	16,601	-	16,601
920000	ADM & GENERAL SALARIES	16,490	-	16,490	17,999	-	17,999	27,017	-	27,017
920000	ADM & GENERAL SALARIES	33,026	-	33,026	32,393	-	32,393	47,848	-	47,848
920000	ADM & GENERAL SALARIES	46,032	-	46,032	49,239	-	49,239	64,868	-	64,868
920000	ADM & GENERAL SALARIES	47,485	-	47,485	48,343	-	48,343	85,938	-	85,938
920000	ADM & GENERAL SALARIES	79,316	-	79,316	46,472	-	46,472	80,743	-	80,743
920000	ADM & GENERAL SALARIES	70,074	-	70,074	67,252	-	67,252	97,579	-	97,579
920000	ADM & GENERAL SALARIES	55,503	322,473	(266,970)	55,628	337,795	(282,167)	(62,766)	337,795	(400,561)
920520	INCENTIVE PLAN EXP OFFICERS	-	-	-	-	-	-	-	-	-
920520	INCENTIVE PLAN EXP OFFICERS	6,806	-	6,806	6,806	-	6,806	25,520	-	25,520
920520	INCENTIVE PLAN EXP OFFICERS	-	-	-	-	-	-	-	-	-
921100	EXPENSES OF EMPLOYEES	1,822	709	1,113	1,286	859	427	1,858	1,231	627
921100	EXPENSES OF EMPLOYEES	2,436	5,858	(3,422)	2,342	2,702	(360)	5,634	13,108	(7,474)
921100	EXPENSES OF EMPLOYEES	(725)	-	(725)	(1,557)	-	(1,557)	(909)	-	(909)
921100	EXPENSES OF EMPLOYEES	177	-	177	103	-	103	197	-	197
921100	EXPENSES OF EMPLOYEES	-	-	-	-	-	-	-	-	-
921100	EXPENSES OF EMPLOYEES	2,898	-	2,898	-	-	-	-	-	-
921100	EXPENSES OF EMPLOYEES	-	-	-	-	-	-	-	-	-
921200	MISC OFFICE EXPENSES	(21)	-	(21)	53	165	(112)	(58)	120	(178)
921200	MISC OFFICE EXPENSES	606	-	606	2,692	-	2,692	2,173	-	2,173
921200	MISC OFFICE EXPENSES	649	1,356	(707)	896	1,261	(365)	553	1,261	(708)
921200	MISC OFFICE EXPENSES	2,845	3,100	(255)	367	3,100	(2,733)	5,672	3,100	2,572
921200	MISC OFFICE EXPENSES	2,745	2,550	195	3,275	2,650	625	2,306	2,750	(444)
921210	MISC OFFICE EXP TEL	1,384	3,600	(2,216)	1,498	3,600	(2,102)	89	3,600	(3,511)
921210	MISC OFFICE EXP TEL	3,898	1,993	1,905	5,062	1,993	3,069	3,597	1,993	1,604
921220	MISC OFFICE EXP SUP	1,391	1,122	269	1,641	1,122	519	2,366	1,122	1,244
921220	MISC OFFICE EXP SUP	3,756	5,881	(2,125)	5,867	5,164	703	1,794	4,914	(3,120)
921250	OFFICE BUILDING OPERATION	(21)	-	(21)	53	165	(112)	197	120	77
921300	PERSONAL/VEHICLE	9,256	-	9,256	3,942	-	3,942	4,996	-	4,996
923100	SERVICE COMPANY CHARGES	29,281	-	29,281	17,023	-	17,023	(115,761)	-	(115,761)
923100	SERVICE COMPANY CHARGES	107	-	107	(4,384)	-	(4,384)	242	-	242
923100	SERVICE COMPANY CHARGES	-	-	-	-	-	-	-	-	-
923100	SERVICE COMPANY CHARGES	15,633	-	15,633	34,152	-	34,152	46,584	-	46,584
923100	SERVICE COMPANY CHARGES	-	29,359	(29,359)	-	29,359	(29,359)	-	29,359	(29,359)
923100	SERVICE COMPANY CHARGES	134,060	149,212	(15,152)	124,999	155,067	(30,068)	188,665	156,275	32,390
923100	SERVICE COMPANY CHARGES	339,284	276,995	62,289	317,184	276,995	40,189	303,369	276,995	26,374
923200	AUDITING SERVICES	3,001	1,977	1,024	3,184	2,679	1,207	2,679	1,977	702
923300	LEGAL SERVICES	7,650	3,311	4,339	7,122	3,311	3,811	(10,764)	3,311	(14,075)
923400	ENGINEERING SERVICES	5	200	(195)	24	200	(176)	(27)	200	(227)
923500	OTHER SERVICES-CURRENT	10,294	(70,908)	81,202	7,035	(72,308)	79,343	23,471	(71,932)	95,403
923500	OTHER SERVICES-CURRENT	111	824	(713)	98	824	(726)	(37)	824	(861)
923500	OTHER SERVICES-CURRENT	593	883	(290)	2,448	883	1,565	(121)	883	(1,004)
923500	OTHER SERVICES-CURRENT	-	-	-	-	-	-	629	-	629
923500	OTHER SERVICES-CURRENT	1,164	3,122	(1,958)	5,648	7,175	(1,527)	1,172	7,175	(6,003)
923500	OTHER SERVICES-CURRENT	10,546	16,152	(5,606)	15,747	9,302	6,445	16,234	9,152	7,082
924000	PROPERTY INSURANCE	5,353	16,917	(11,564)	5,353	16,917	(11,564)	5,353	16,917	(11,564)
925110	WORKMENS COMP PREMIUM EXP	10,859	5,667	5,192	10,148	5,667	4,481	9,576	5,667	3,909
925300	INJURIES & DAMAGES EXP	9	350	(341)	41	350	(309)	84	350	(266)
925400	GENERAL LIABILITY	21,872	8,264	13,608	23,839	8,264	15,575	22,232	8,264	13,968
926100	ACCRUED OPEB EXPENSE	65,004	59,420	5,584	62,901	59,420	3,481	56,897	59,420	(2,523)
926110	GROUP INSURANCE PREM EXP	69,566	83,532	(13,966)	77,750	83,532	(5,782)	66,822	83,532	(16,710)
926200	OTHER WELFARE EXPENSES	-	-	-	-	-	-	-	-	-
926200	OTHER WELFARE EXPENSES	(36)	154	(190)	442	1,486	(1,044)	(239)	1,286	(1,525)
926220	ESOP CONTRIBUTIONS EXPENSE	4,421	5,780	(1,359)	3,203	5,780	(2,577)	452	5,780	(5,328)
926250	401-K CONTRIBUTIONS EXPENSE	5,865	8,160	(2,295)	6,323	8,160	(1,837)	6,838	8,160	(1,322)
926400	PENSION PLAN EXPENSE	49,712	71,978	(22,266)	57,770	71,978	(14,208)	116,261	71,978	44,283
928100	AMORT EXP RATE PROCEEDING	1,901	1,900	1	1,901	1,900	1	1,901	1,900	1
928100	AMORT EXP RATE PROCEEDING	58,902	17,289	41,613	29,824	17,289	12,535	29,824	17,289	12,535
928400	OTH REGULATRY EXP-CURRENT	9,612	-	9,612	5,228	-	5,228	7,029	-	7,029
930130	OTHER GENERAL EXPENSE	708	405	303	7,856	395	7,461	1,073	405	668
930130	OTHER GENERAL EXPENSE	83,812	-	83,812	60,787	-	60,787	(79,693)	-	(79,693)
930200	AMORTIZE MISC CHARGES	22,899	22,317	582	1,019,982	22,317	997,665	(1,110,050)	22,317	(1,132,367)
930210	MISC GENERAL EXP-CURRENT	-	-	-	(12)	-	(12)	-	-	-
930210	MISC GENERAL EXP-CURRENT	(36)	-	(36)	65	205	(140)	(65)	-	(65)
930210	MISC GENERAL EXP-CURRENT	80	400	(320)	2,149	7,000	(4,851)	(2,138)	500	(2,638)
930210	MISC GENERAL EXP-CURRENT	(6,246)	-	(6,246)	564	-	564	3,188	-	3,188
930210	MISC GENERAL EXP-CURRENT	230	8,800	(8,570)	2,861,487	8,800	2,852,687	(2,783,098)	8,800	(2,791,898)
930230	AMORT MISC GENERAL EXP	1,148	-	1,148	1,148	-	1,148	-	-	1,148
930260	MEALS & TRAVEL EXPENSES-TAXABL	78	709	(631)	1,418	859	559	1,803	1,231	572
930300	RESEARCH & DEV EXP	36	1,368	(1,332)	162	1,368	(1,206)	(187)	1,368	(1,555)
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	6	-	6	185	-	185	318	-	318
930600	TRANSPORTATION EXPENSES	27	1,018	(991)	121	1,018	(897)	(139)	1,018	(1,157)

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AWW	AWW_DESC	2005 April Actual	2005 April Budget	Variance	2005 May Actual	2005 May Budget	Variance	2005 June Actual	2005 June Budget	Variance
930600	TRANSPORTATION EXPENSES	13,693	-	13,693	15,870	-	15,870	15,190	-	15,190
930600	TRANSPORTATION EXPENSES	19,313	-	19,313	14,468	-	14,468	23,747	-	23,747
930600	TRANSPORTATION EXPENSES	6,886	26,384	(19,498)	2,289	24,625	(22,336)	(3,123)	25,424	(28,547)
930850	MISC GENERAL EXP-DIRECTORS FEES	-	-	-	-	-	-	-	-	-
930850	MISC GEN EXP-DIRECTORS FEES	3,000	-	3,000	2,900	-	2,900	-	-	-
930850	MISC GEN EXP-DIRECTORS FEES	2,522	12,608	(10,086)	(2,183)	1,063	(3,246)	(339)	-	(339)
930880	MISC GEN EXP-COMPANY DUES	-	-	-	-	-	-	-	-	-
930880	MISC GEN EXP-COMPANY DUES	144	533	(389)	63	533	(470)	(73)	533	(606)
930880	MISC GEN EXP-COMPANY DUES	(3,548)	-	(3,548)	-	-	-	-	-	-
930890	MISC GEN EXP-OTHER	11,687	67,440	(55,753)	(6,646)	18,025	(24,671)	3,419	11,060	(7,641)
930900	TAX PENALTY	-	-	-	-	-	-	-	-	-
931000	ADM & GENERAL RENTS	-	-	-	-	-	-	(20)	-	(20)
931000	ADM & GENERAL RENTS	2,404	3,392	(988)	1,688	3,392	(1,704)	1,956	3,392	(1,436)
932700	OR MN A&G MISC PROPTY MAT	581	1,575	(994)	721	919	(198)	1,029	3,999	(2,970)

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AWW	AWW_DESC	2005 July Actual	2005 July Budget	Variance	2005 August Actual	2005 August Budget	Variance	2005 September Actual	2005 September Budget	Variance
403000	DEPRECIATION EXPENSE	(89,941)	(75,000)	(14,941)	(91,770)	(75,000)	(16,770)	(107,839)	(75,000)	(32,839)
403000	DEPRECIATION EXPENSE	562,294	668,279	(105,985)	562,255	669,902	(107,647)	572,301	677,153	(104,852)
403000	DEPRECIATION EXPENSE	93,906	-	93,906	93,906	-	93,906	94,683	-	94,683
404430	AMORT REG ASSET - AFUDC	2,144	-	2,144	2,144	-	2,144	-	-	2,144
404430	AMORT REG ASSET - AFUDC	575	-	575	575	-	575	-	-	575
406000	AMORT UT PLT ACQ ADJUST	1,801	1,801	-	1,801	1,801	-	1,801	1,801	-
407000	AMORT PROPERTY LOSSES	54,815	54,332	483	54,815	54,332	483	54,815	54,332	483
408030	OTHER GENERAL TAXES	(100)	-	(100)	-	-	-	-	900	(900)
408030	OTHER GENERAL TAXES	5,914	-	5,914	5,914	-	5,914	5,914	-	5,914
408100	REAL & PERSON PROP TAXES	180,058	155,047	25,011	180,058	155,047	25,011	195,058	155,047	40,011
408110	GROSS INC & RECPTS TAXES	(9,003)	7,638	(16,641)	-	7,639	(7,639)	-	7,640	(7,640)
408140	FEDERAL UNEMPLYMNT TXS	12	-	12	(42)	-	(42)	12	-	12
408160	FICA	29,237	26,757	2,480	25,830	28,546	(2,716)	25,857	26,238	(381)
408180	STATE UNEMPLYMNT TXS	25	-	25	(33)	-	(33)	9	-	9
409100	SIT-CURRENT	(30,974)	167,976	(198,950)	122,605	138,719	(16,114)	(15,411)	115,100	(130,511)
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409150	FIT-CURRENT	(123,390)	737,599	(860,989)	590,063	546,030	44,033	(178,380)	454,093	(632,473)
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409210	SIT-OTH INC & DED-REG	(4,481)	(1,454)	(3,027)	(2,531)	(1,914)	(617)	(603)	(1,738)	1,135
409220	FIT-OTH INC & DED-REG	(22,406)	(5,660)	(16,746)	(12,655)	(7,450)	(5,205)	(3,015)	(6,763)	3,748
410400	DEF SIT-REG ASSET/LIAB	(1,809)	-	(1,809)	(1,809)	-	(1,809)	-	-	(1,809)
410400	DEF SIT-REG ASSET/LIAB	4,982	-	4,982	4,982	-	4,982	-	-	4,982
410600	DEF SIT-OTHER	220,001	8,290	211,711	33,252	25,532	7,720	123,581	21,967	101,614
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410650	DEF SIT-CURRENT	-	-	-	-	-	-	-	-	-
410700	DEF FIT-REG ASSET/LIAB	(13,385)	-	(13,385)	(13,385)	-	(13,385)	(13,385)	-	(13,385)
410700	DEF FIT-REG ASSET/LIAB	19,390	-	19,390	19,390	-	19,390	19,390	-	19,390
410900	DEF FIT-OTHER	784,151	10,468	773,683	(44,893)	82,142	(127,035)	432,782	52,232	380,550
410950	DEF FIT-CURRENT	-	-	-	-	-	-	-	-	-
410950	DEF FIT-CURRENT	-	-	-	-	-	-	-	-	-
412210	ITC RESTORED- 3%	(719)	-	(719)	(719)	-	(719)	(719)	-	(719)
412220	ITC RESTORED- 4%	(592)	-	(592)	(592)	-	(592)	(592)	-	(592)
412230	ITC RESTORED-10%	(6,655)	(13,325)	6,670	(6,655)	(20,315)	13,660	(6,655)	956	(7,611)
415100	M&J REVENUES-OUTSIDE	(172,081)	(12,207)	(159,874)	(165,624)	(12,207)	(153,417)	(169,360)	(12,207)	(157,153)
415110	M&J REVENUES-INSIDE	-	-	-	-	-	-	-	-	-
415110	M&J REVENUES-INSIDE	-	-	-	-	-	-	-	-	-
415110	M&J REVENUES-INSIDE	(207)	-	(207)	-	-	-	-	-	-
416100	M&J EXPENSES-OUTSIDE	20,469	9,311	11,158	30,808	10,486	20,322	8,053	9,311	(1,258)
416110	M&J EXPENSES-INSIDE	169,920	-	169,920	131,157	-	131,157	143,785	-	143,785
420100	AFUDC - EQUITY	(28,538)	(52,225)	23,687	(29,502)	(50,359)	20,857	(32,650)	(54,618)	21,968
420210	AFUDC - DEBT	(11,640)	(24,912)	13,272	(12,033)	(24,022)	11,989	(13,316)	(26,054)	12,738
425300	AMORT PREFERRED STOCK EXP	-	-	-	-	-	-	-	-	-
425300	AMORT PREFERRED STOCK EXP	-	64	(64)	-	64	(64)	-	64	(64)
425300	AMORT PREFERRED STOCK EXP	64	-	64	64	-	64	64	-	64
426100	DONATIONS	4,100	11,020	(6,920)	7,162	8,200	(1,038)	15,790	12,555	3,235
426160	OTHER LOBBYING EXPENSES	6,500	-	6,500	5,036	-	5,036	6,523	-	6,523
426200	OTHER INCOME DEDUCTIONS	7,457	9,502	(2,045)	75	16,515	(16,440)	250	11,402	(11,152)
426410	NON-OPER EMPLOYEE EXP	-	-	-	-	410	(410)	-	-	-
427100	INTEREST LTD-OUT-REG	168,833	-	168,833	168,833	-	168,833	137,713	-	137,713
427120	INTEREST LTD - INSIDE	257,154	425,988	(168,834)	257,154	425,988	(168,834)	257,154	394,867	(137,713)
428000	AMORT DEBT DISCOUNT & EXP	5,340	-	5,340	5,340	-	5,340	5,340	-	5,340
428000	AMORT DEBT DISCOUNT & EXP	1,209	6,550	(5,341)	1,209	6,550	(5,341)	669	6,009	(5,340)
431200	OTHER INTEREST EXPENSE	-	-	-	55	-	55	541	-	541
433100	INTEREST ON BANK DEBT	12,282	10,438	1,844	6,211	8,160	(1,949)	22,700	17,905	4,795
437100	DIV DEC PREF STK-OUTSIDE	-	-	-	-	-	-	-	-	-
437100	DIV DEC PREF STK-OUTSIDE	6,087	38,729	(32,642)	6,568	38,729	(32,161)	7,500	38,729	(31,229)
437100	DIV DEC PREF STK-OUTSIDE	227,035	-	227,035	32,434	-	32,434	32,434	-	32,434
437110	DIV DEC PREF STK - DIV PD CRED	(194,601)	-	(194,601)	-	-	-	-	-	-
438200	DIV DEC COMMON STK - IN	-	-	-	-	-	-	-	-	-
461000	DOMESTIC SEWER SERV BILLED	(3,854)	(29,964)	26,110	(3,237)	(29,939)	26,702	(1,578)	(29,846)	28,268
461000	DOMESTIC SEWER SERV BILLED	(649)	-	(649)	(607)	-	(607)	(618)	-	(618)
461100	RES SALES BILLED METERED	(2,230,611)	(2,997,206)	766,595	(2,498,965)	(2,490,739)	(8,226)	(2,890,036)	(2,712,282)	(177,754)
461110	RES SALES UNBILL METERED	(584,689)	(20,546)	(564,143)	(127,011)	(102,163)	(24,848)	621,389	344,181	277,208
461130	DOMESTIC SEWER SERV UNBILLED	-	-	-	-	-	-	(12,600)	-	(12,600)
461200	COM SALES BILLED METERED	(986,690)	(1,143,202)	156,512	(1,162,434)	(1,159,423)	(3,011)	(1,468,753)	(1,288,737)	(180,016)
461210	COM SALES UNBILL METERED	(278,251)	(29,123)	(249,128)	(78,766)	(61,768)	(16,998)	265,915	129,173	136,742
461300	IND SALES BILLED METERED	(150,391)	(166,534)	16,143	(151,558)	(148,679)	(2,879)	(168,804)	(187,034)	18,230
461310	IND SALES UNBILL METERED	(25,005)	10,261	(35,266)	(16,849)	(28,026)	11,177	13,021	14,544	(1,523)
461400	MISC SALES BILLED METERED	(212)	(851)	639	24	(927)	951	-	(1,728)	1,728
462000	PRIV FIR PROT SER BILLED	(86,369)	(187,359)	100,990	(81,218)	(187,527)	106,309	(83,378)	(187,694)	104,316
462210	INDUSTRIAL WASTE SERVICE	(340)	-	(340)	(195)	-	(195)	(105)	-	(105)
463000	PUB FIRE PROT SER BILLED	(177,844)	(86,735)	(91,109)	(176,659)	(86,879)	(89,780)	(177,494)	(86,971)	(90,523)
463300	PUB AUTH SEWER SERV BILLED	-	-	-	-	-	-	(39)	-	(39)
464200	PUB AUTH SLS BILLED METRD	(364,127)	(415,290)	51,163	(366,769)	(386,592)	19,823	(514,951)	(467,641)	(47,310)
464210	PUB AUTH SLS UNBILL METRD	(87,977)	11,153	(99,130)	(63,262)	(45,157)	(18,105)	105,758	52,121	53,637
466000	SALES FOR RESALE BILLED	(129,446)	(102,709)	(26,737)	(116,101)	(142,105)	26,004	(131,615)	(169,126)	37,511
466100	SALES FOR RESALE UNBILL	(57,107)	(38,204)	(18,903)	(512)	(18,329)	17,817	33,276	35,529	(2,253)
471100	RECONNECTION CHARGES	(17,394)	-	(17,394)	(11,467)	-	(11,467)	(21,877)	-	(21,877)
471200	OTHER MISC SERV REVENUES	(50)	(16,120)	16,070	(25)	(16,120)	16,095	(50)	(20,821)	20,771
471200	OTHER MISC SERV REVENUES	(1,728)	(2,718)	990	(1,471)	(2,719)	1,248	(2,268)	(3,513)	1,245
472000	RENTHS FROM WATER PROPERTY	(5,303)	(6,895)	1,592	(5,303)	(6,895)	1,592	(5,303)	(6,895)	1,592
474100	BILL & COLL SERV FOR OTH	(71,798)	(58,821)	(12,977)	(72,066)	(58,821)	(13,245)	(71,838)	(75,977)	4,139
474100	BILL & COLL SERV FOR OTH	-	-	-	2	-	2	-	-	-
474300	MISCELLANEOUS	233	-	233	(1,919)	-	(1,919)	(1,530)	-	(1,530)

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AWW	AWW_DESC	2005 July Actual	2005 July Budget	Variance	2005 August Actual	2005 August Budget	Variance	2005 September Actual	2005 September Budget	Variance
474300	MISCELLANEOUS	(56,904)	-	(56,904)	(67,704)	-	(67,704)	(92,400)	-	(92,400)
474300	MISCELLANEOUS	-	-	-	-	-	-	-	-	-
602000	PURCHASED WATER	37,298	34,391	2,907	35,320	33,036	2,284	43,583	34,377	9,206
603100	MISCELLANEOUS SS EXPENSES	283	51	232	2	51	(49)	194	51	143
603100	MISCELLANEOUS SS EXPENSES	-	-	-	7	-	7	225	-	225
603100	MISCELLANEOUS SS EXPENSES	250	90	160	78	90	(12)	(11)	90	(101)
603100	MISCELLANEOUS SS EXPENSES	193	115	78	2,428	115	2,313	737	115	622
603100	MISCELLANEOUS SS EXPENSES	559	1,486	(927)	221	1,973	(1,752)	363	4,613	(4,250)
603100	MISCELLANEOUS SS EXPENSES	1,710	1,650	60	1,210	1,650	(440)	9,326	1,650	7,676
603100	MISCELLANEOUS SS EXPENSES	5,508	4,476	1,032	(546)	2,341	(2,887)	4,096	10,817	(6,721)
604000	SS RENTS	-	400	(400)	-	400	(400)	-	400	(400)
611100	OR MN SS STRUCT & IMP MAT	5,596	9,806	(4,210)	9,984	9,306	678	6,542	9,306	(2,764)
613120	AMORT DEF EXP LAK RIV & OTH	1,442	-	1,442	1,442	-	1,442	1,442	-	1,442
614120	AMORT DEF EXP WELLS & SPR	267	2,043	(1,776)	71	2,043	(1,972)	(245)	2,043	(2,288)
622100	POWER PRODUCTION EXP.	21,533	195,211	(173,678)	8,001	198,734	(190,733)	(17,050)	228,601	(245,651)
623110	POWER PURCH FOR PUMP ELEC	14,461	-	14,461	18,665	-	18,665	25,735	-	25,735
623210	FUEL PURCH FOR PUMP OTHER	8	-	8	4	-	4	6	-	6
623210	FUEL PURCH FOR PUMP OTHER	170,427	-	170,427	223,662	-	223,662	297,554	-	297,554
624100	PUMPING EXPENSE	797	6,095	(5,298)	1,251	6,095	(4,844)	683	6,095	(5,412)
624500	PUMPING EXPENSES ELECTRIC	-	-	-	-	-	-	-	-	-
624500	PUMPING EXPENSES ELECTRIC	39	298	(259)	10	298	(288)	(36)	298	(334)
626500	MISC PUMPING EXP ELECTRIC	76	200	(124)	103	200	(97)	40	200	(160)
627300	RENTS OTHER	-	1,366	(1,366)	-	1,366	(1,366)	-	1,366	(1,366)
633200	OR MN PUMP EQPT MAT ELEC	6,669	10,907	(4,238)	7,646	10,907	(3,261)	9,895	12,532	(2,637)
641100	GENERAL CHEMICALS	8,144	-	8,144	8,144	-	8,144	8,144	-	8,144
641100	GENERAL CHEMICALS	111,892	109,692	2,200	117,866	110,926	6,940	157,070	127,092	29,978
642300	GENERAL WT EXPENSES	-	-	-	-	-	-	-	-	-
642300	GENERAL WT EXPENSES	32	242	(210)	8	242	(234)	(29)	242	(271)
642300	GENERAL WT EXPENSES	306	220	86	377	220	157	500	220	280
642300	GENERAL WT EXPENSES	2,044	1,050	994	709	1,050	(341)	736	1,050	(314)
642300	GENERAL WT EXPENSES	1,251	2,002	(751)	2,895	2,152	743	1,631	2,002	(371)
642300	GENERAL WT EXPENSES	3,240	1,829	1,411	1,004	1,218	(214)	4,000	2,129	1,871
642300	GENERAL WT EXPENSES	(745)	6,449	(7,194)	12,800	10,198	2,602	3,461	6,449	(2,988)
643100	MISC WT EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
643100	MISC WT EXPENSES-CURRENT	193	275	(82)	252	275	(23)	241	275	(34)
643100	MISC WT EXPENSES-CURRENT	515	375	140	382	375	7	745	375	370
643100	MISC WT EXPENSES-CURRENT	712	103	609	190	-	190	123	205	(82)
643100	MISC WT EXPENSES-CURRENT	869	2,521	(1,652)	712	2,521	(1,809)	335	2,521	(2,186)
643100	MISC WT EXPENSES-CURRENT	1,244	500	744	123	840	(717)	1,676	1,677	(1)
643100	MISC WT EXPENSES-CURRENT	891	6,821	(5,930)	1,821	6,821	(5,000)	(818)	6,821	(7,639)
643300	WASTE DISPOSAL EXP (CUR)	9,267	7,078	2,189	10,317	7,078	3,239	9,200	7,078	2,122
643310	AMORT WASTE DISPOSAL EXP	7,814	7,683	131	7,814	7,083	731	7,814	7,083	731
644000	WT RENTS	-	-	-	-	-	-	-	-	-
651100	OR MN WT STRUCT & IMP MAT	3,217	1,615	1,602	2,208	1,615	593	2,460	1,850	610
651100	OR MN WT STRUCT & IMP MAT	36	275	(239)	435	1,499	(1,064)	(423)	-	(423)
651120	AMORT DEF EXP WT STRUCT	15,170	14,589	581	13,770	14,589	(819)	11,514	14,589	(3,075)
662100	T&D LINES EXPENSE	1,705	979	726	1,971	979	992	1,283	979	304
662100	T&D LINES EXPENSE	10,553	9,411	1,142	5,242	8,449	(3,207)	15,417	8,811	6,606
663300	MISC METER EXPENSES	8,074	9,864	(1,790)	7,542	9,865	(2,323)	6,080	9,865	(3,785)
665300	MISC T&D EXPENSES-CURRENT	-	-	-	6	-	6	-	-	-
665300	MISC T&D EXPENSES-CURRENT	13	11	2	12	11	1	11	11	-
665300	MISC T&D EXPENSES-CURRENT	683	818	(135)	13	773	(760)	475	773	(298)
665300	MISC T&D EXPENSES-CURRENT	746	1,524	(778)	291	1,624	(1,333)	1,216	1,349	(133)
665300	MISC T&D EXPENSES-CURRENT	687	1,896	(1,209)	406	1,716	(1,310)	213	1,776	(1,563)
665300	MISC T&D EXPENSES-CURRENT	1,208	1,739	(531)	438	1,749	(1,311)	171	1,814	(1,643)
665300	MISC T&D EXPENSES-CURRENT	5,378	2,317	3,061	476	2,317	(1,841)	140	2,317	(2,177)
666000	T&D RENTS	100	100	-	300	-	300	-	-	-
666000	T&D RENTS	-	250	(250)	-	250	(250)	-	250	(250)
667100	MISC SEWER T & D EXP	384	1,111	(727)	712	1,111	(399)	(133)	1,111	(1,244)
671100	OR MN T&D STRUCT & IMP-MAT	7,117	22,697	(15,580)	25,146	27,005	(1,859)	6,714	22,697	(15,983)
672120	AMORT DEF EXP RES & STAND	18,604	15,060	3,544	17,159	15,060	2,099	14,830	15,060	(230)
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	-	-	-
678100	OR MN OTHER T&D PLANT MAT	1,426	10,898	(9,472)	2,711	10,898	(8,187)	404	10,898	(10,494)
678100	OR MN OTHER T&D PLANT MAT	18,532	-	18,532	17,005	-	17,005	-	-	-
903100	CONTRACT & ORDERS EXPENS	820	608	212	273	710	(437)	2,097	710	1,387
903300	COLLECTING EXPENSES	1,398	-	1,398	1,259	-	1,259	3,284	-	3,284
903300	COLLECTING EXPENSES	17,862	13,417	4,445	8,589	13,417	(4,828)	12,906	13,417	(511)
903520	BILLING & ACCTNG OTH EXP	(73)	721	(794)	1,937	1,030	907	526	3,886	(3,360)
903520	BILLING & ACCTNG OTH EXP	1,098	5,000	(3,902)	174	5,000	(4,826)	(600)	5,000	(5,600)
903520	BILLING & ACCTNG OTH EXP	10,167	5,791	4,376	2,983	5,791	(2,808)	(400)	5,791	(6,191)
903520	BILLING & ACCTNG OTH EXP	3,621	4,942	(1,321)	7,657	4,942	2,715	4,827	4,942	(115)
903521	CUST ACCTG-BILLING/TELEPHONE	8,961	6,938	2,023	6,164	6,848	(684)	9,389	6,898	2,491
903523	CUST ACCTG-BILLING/POSTAGE	41,470	45,932	(4,462)	43,345	45,932	(2,587)	45,932	45,932	(6,670)
904000	UNCOLLECTIBLE ACCOUNTS	37,707	21,602	16,105	41,781	21,602	20,179	48,820	22,657	26,163
905100	MISC CUST ACCTNG EXPENSES	-	-	-	-	-	-	-	-	-
905100	MISC CUST ACCTNG EXPENSES	-	-	-	-	-	-	-	-	-
905100	MISC CUST ACCTNG EXPENSES	717	725	(8)	32	725	(693)	(87)	725	(812)
905100	MISC CUST ACCTNG EXPENSES	626	525	101	632	525	107	3,892	525	3,367
905100	MISC CUST ACCTNG EXPENSES	210	500	(290)	48	300	(252)	113	500	(387)
905100	MISC CUST ACCTNG EXPENSES	12,070	-	12,070	13,280	-	13,280	3,478	-	3,478
910110	ANNUAL REPORT EXPENSES	41,582	69,131	(27,549)	22,954	72,738	(49,784)	19,211	64,788	(45,577)
920000	ADM & GENERAL SALARIES	-	-	-	(8,736)	-	(8,736)	2,529	-	2,529
920000	ADM & GENERAL SALARIES	-	-	-	-	-	-	140	-	140
920000	ADM & GENERAL SALARIES	10	-	10	-	-	-	-	-	-
920000	ADM & GENERAL SALARIES	83	-	83	120	-	120	106	-	106

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AWW	AWW_DESC	2005 July Actual	2005 July Budget	Variance	2005 August Actual	2005 August Budget	Variance	2005 September Actual	2005 September Budget	Variance
920000	ADM & GENERAL SALARIES	2,121	-	2,121	1,836	-	1,836	1,020	-	1,020
920000	ADM & GENERAL SALARIES	805	-	805	1,035	-	1,035	1,093	-	1,093
920000	ADM & GENERAL SALARIES	3,333	-	3,333	2,980	-	2,980	3,024	-	3,024
920000	ADM & GENERAL SALARIES	3,531	-	3,531	2,570	-	2,570	1,878	-	1,878
920000	ADM & GENERAL SALARIES	2,416	-	2,416	3,106	-	3,106	3,279	-	3,279
920000	ADM & GENERAL SALARIES	2,111	-	2,111	382	-	382	3,595	-	3,595
920000	ADM & GENERAL SALARIES	4,679	-	4,679	4,792	-	4,792	5,457	-	5,457
920000	ADM & GENERAL SALARIES	2,407	-	2,407	1,464	-	1,464	1,567	-	1,567
920000	ADM & GENERAL SALARIES	4,269	-	4,269	9,383	-	9,383	5,269	-	5,269
920000	ADM & GENERAL SALARIES	7,615	-	7,615	7,224	-	7,224	6,922	-	6,922
920000	ADM & GENERAL SALARIES	10,854	-	10,854	7,731	-	7,731	7,392	-	7,392
920000	ADM & GENERAL SALARIES	10,189	-	10,189	9,844	-	9,844	8,406	-	8,406
920000	ADM & GENERAL SALARIES	13,866	-	13,866	11,369	-	11,369	17,680	-	17,680
920000	ADM & GENERAL SALARIES	19,874	-	19,874	38,479	-	38,479	27,797	-	27,797
920000	ADM & GENERAL SALARIES	32,403	-	32,403	32,233	-	32,233	32,449	-	32,449
920000	ADM & GENERAL SALARIES	43,631	-	43,631	45,712	-	45,712	36,401	-	36,401
920000	ADM & GENERAL SALARIES	44,886	-	44,886	47,296	-	47,296	48,228	-	48,228
920000	ADM & GENERAL SALARIES	49,402	-	49,402	40,420	-	40,420	42,499	-	42,499
920000	ADM & GENERAL SALARIES	64,256	-	64,256	58,568	-	58,568	58,684	-	58,684
920000	ADM & GENERAL SALARIES	24,867	322,473	(297,606)	29,915	353,104	(323,189)	48,633	337,795	(289,162)
920520	INCENTIVE PLAN EXP OFFICERS	-	-	-	-	-	-	-	-	-
920520	INCENTIVE PLAN EXP OFFICERS	10,730	-	10,730	10,730	-	10,730	10,730	-	10,730
920520	INCENTIVE PLAN EXP OFFICERS	-	-	-	-	-	-	-	-	-
921100	EXPENSES OF EMPLOYEES	2,561	463	2,098	1,353	375	978	1,519	1,059	460
921100	EXPENSES OF EMPLOYEES	(936)	1,816	(2,752)	3,791	3,946	(155)	4,523	5,954	(1,431)
921100	EXPENSES OF EMPLOYEES	(976)	-	(976)	(733)	-	(733)	(848)	-	(848)
921100	EXPENSES OF EMPLOYEES	53	-	53	91	-	91	202	-	202
921100	EXPENSES OF EMPLOYEES	-	-	-	-	-	-	-	-	-
921100	EXPENSES OF EMPLOYEES	-	-	-	36,658	-	36,658	-	-	-
921100	EXPENSES OF EMPLOYEES	-	-	-	-	-	-	-	-	-
921200	MISC OFFICE EXPENSES	(22)	-	(22)	57	165	(108)	(30)	120	(150)
921200	MISC OFFICE EXPENSES	325	-	325	449	-	449	2,717	-	2,717
921200	MISC OFFICE EXPENSES	869	1,356	(487)	788	1,261	(473)	(111)	1,261	(1,372)
921200	MISC OFFICE EXPENSES	3,169	3,100	69	108	3,100	(2,992)	2,392	3,100	(708)
921200	MISC OFFICE EXPENSES	4,198	3,450	748	3,968	3,450	518	4,097	3,356	741
921210	MISC OFFICE EXP TEL	2,295	3,600	(1,305)	686	3,600	(2,914)	440	3,600	(3,160)
921210	MISC OFFICE EXP TEL	6,223	1,993	4,230	4,475	1,993	2,482	3,432	1,993	1,439
921220	MISC OFFICE EXP SUP	1,375	1,122	253	1,437	1,122	315	1,062	1,122	(60)
921220	MISC OFFICE EXP SUP	4,598	5,656	(1,058)	1,734	5,265	(3,531)	7,682	5,417	2,265
921250	OFFICE BUILDING OPERATION	74	-	74	361	165	196	47	120	(73)
921300	PERSONAL/VEHICLE	4,034	-	4,034	9,234	-	9,234	8,062	-	8,062
923100	SERVICE COMPANY CHARGES	-	-	-	-	-	-	-	-	-
923100	SERVICE COMPANY CHARGES	18	-	18	61	-	61	5	-	5
923100	SERVICE COMPANY CHARGES	-	-	-	-	-	-	-	-	-
923100	SERVICE COMPANY CHARGES	8,351	-	8,351	31,304	-	31,304	15,713	-	15,713
923100	SERVICE COMPANY CHARGES	-	29,359	(29,359)	-	29,359	(29,359)	-	29,359	(29,359)
923100	SERVICE COMPANY CHARGES	110,926	148,717	(37,791)	127,525	159,301	(31,776)	159,078	154,048	5,030
923100	SERVICE COMPANY CHARGES	316,933	276,995	39,938	330,538	276,995	53,543	349,264	276,995	72,269
923200	AUDITING SERVICES	3,208	1,977	1,231	3,018	1,977	1,041	1,977	1,977	735
923300	LEGAL SERVICES	1,805	3,311	(1,506)	1,715	3,311	(1,596)	280	3,311	(3,031)
923400	ENGINEERING SERVICES	26	200	(174)	7	200	(193)	(24)	200	(224)
923500	OTHER SERVICES-CURRENT	2,330	(72,608)	74,938	7,973	(72,308)	80,281	16,624	(71,632)	88,256
923500	OTHER SERVICES-CURRENT	1,374	2,324	(950)	176	824	(648)	384	824	(440)
923500	OTHER SERVICES-CURRENT	115	883	(768)	31	883	(852)	(106)	883	(989)
923500	OTHER SERVICES-CURRENT	7,456	-	7,456	9,804	-	9,804	2,617	-	2,617
923500	OTHER SERVICES-CURRENT	9,664	7,175	2,489	5,829	5,774	55	4,156	5,774	(1,618)
923500	OTHER SERVICES-CURRENT	13,404	12,302	1,102	3,470	9,152	(5,682)	12,398	12,302	96
924000	PROPERTY INSURANCE	13,691	16,917	(3,226)	6,544	16,917	(10,373)	6,544	16,917	(10,373)
925110	WORKMENS COMP PREMIUM EXP	10,125	5,667	4,458	10,896	5,667	5,229	10,037	5,667	4,370
925300	INJURIES & DAMAGES EXP	46	350	(304)	12	350	(338)	(42)	350	(392)
925400	GENERAL LIABILITY	22,232	8,264	13,968	22,232	8,264	13,968	22,232	8,264	13,968
926100	ACCRUED OPEB EXPENSE	62,650	59,420	3,230	55,993	59,420	(3,427)	61,738	59,420	2,318
926110	GROUP INSURANCE PREM EXP	76,768	83,532	(6,764)	66,185	83,532	(17,347)	75,069	83,532	(8,463)
926200	OTHER WELFARE EXPENSES	-	-	-	-	-	-	-	-	-
926200	OTHER WELFARE EXPENSES	48	902	(854)	1,131	1,707	(576)	(15)	697	(712)
926220	ESOP CONTRIBUTIONS EXPENSE	755	5,780	(5,025)	11,380	5,780	5,600	(630)	5,780	(6,410)
926250	401-K CONTRIBUTIONS EXPENSE	6,339	8,160	(1,821)	4,789	8,160	(3,371)	3,856	8,160	(4,304)
926400	PENSION PLAN EXPENSE	68,427	71,978	(3,551)	62,276	71,978	(9,702)	67,432	71,978	(4,546)
928100	AMORT EXP RATE PROCEEDING	1,901	1,900	1	1,901	1,900	1	1,901	1,900	1
928100	AMORT EXP RATE PROCEEDING	30,048	17,289	12,759	30,132	17,289	12,843	30,091	17,289	12,802
928400	OTH REGULATRY EXP-CURRENT	30,356	-	30,356	29,419	-	29,419	17,578	-	17,578
930130	OTHER GENERAL EXPENSE	323	1,270	(947)	(175)	370	(545)	460	370	90
930130	OTHER GENERAL EXPENSE	96,176	-	96,176	39,666	-	39,666	61,458	-	61,458
930200	AMORTIZE MISC CHARGES	2,916	22,317	(19,401)	775	22,317	(21,542)	(2,677)	22,317	(24,994)
930210	MISC GENERAL EXP-CURRENT	(10)	-	(10)	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	47	205	(158)
930210	MISC GENERAL EXP-CURRENT	(91)	-	(91)	-	-	-	68	300	(232)
930210	MISC GENERAL EXP-CURRENT	1,153	-	1,153	892	-	892	(1,319)	-	(1,319)
930210	MISC GENERAL EXP-CURRENT	6,464	8,800	(2,336)	13,188	8,800	4,388	7,097	8,800	(1,703)
930230	AMORT MISC GENERAL EXP	9,139	-	9,139	2,290	-	2,290	1,443	-	1,443
930260	MEALS & TRAVEL EXPENSES-TAXABL	2,482	463	2,019	1,282	375	907	1,629	1,059	570
930300	RESEARCH & DEV EXP	179	1,368	(1,189)	48	1,368	(1,320)	(164)	1,368	(1,532)
930600	TRANSPORTATION EXPENSES	13	-	13	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	420	-	420	81	-	81	499	-	499
930600	TRANSPORTATION EXPENSES	133	1,018	(885)	35	1,018	(983)	(122)	1,018	(1,140)

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AWW	AWW_DESC	2005 July Actual	2005 July Budget	Variance	2005 August Actual	2005 August Budget	Variance	2005 September Actual	2005 September Budget	Variance
930600	TRANSPORTATION EXPENSES	16,077	-	16,077	17,748	-	17,748	23,131	-	23,131
930600	TRANSPORTATION EXPENSES	17,589	-	17,589	8,394	-	8,394	29,883	-	29,883
930600	TRANSPORTATION EXPENSES	2,891	27,955	(25,064)	(4,123)	22,476	(26,599)	1,108	27,376	(26,268)
930850	MISC GENERAL EXP-DIRECTORS FEES	-	-	-	-	-	-	4,375	-	4,375
930850	MISC GEN EXP-DIRECTORS FEES	3,000	-	3,000	1,500	-	1,500	-	-	-
930850	MISC GEN EXP-DIRECTORS FEES	1,642	5,253	(3,611)	(1,642)	-	(1,642)	-	-	-
930880	MISC GEN EXP-COMPANY DUES	-	-	-	-	-	-	143	-	143
930880	MISC GEN EXP-COMPANY DUES	145	533	(388)	6,515	533	5,982	1,725	533	1,192
930880	MISC GEN EXP-COMPANY DUES	-	-	-	21,469	-	21,469	-	-	-
930890	MISC GEN EXP-OTHER	4,152	18,538	(14,386)	5,605	18,740	(13,135)	(1,806)	6,750	(8,556)
930900	TAX PENALTY	-	-	-	25	-	25	25	-	25
931000	ADM & GENERAL RENTS	36	-	36	80	-	80	-	-	-
931000	ADM & GENERAL RENTS	2,473	3,392	(919)	2,600	3,392	(792)	825	3,392	(2,567)
932700	OR MN A&G MISC PROPTY MAT	506	3,334	(2,828)	916	1,275	(359)	(57)	1,699	(1,756)



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AWW	AWW_DESC	2005 October Actual	2005 October Budget	Variance	2005 November Actual	2005 November Budget	Variance	2005 December Actual	2005 December Budget	Variance
403000	DEPRECIATION EXPENSE	(192,284)	(75,000)	(117,284)	(90,547)	(75,000)	(15,547)	47,796	(75,000)	122,796
403000	DEPRECIATION EXPENSE	576,837	679,379	(102,542)	594,552	680,567	(86,015)	607,922	690,718	(82,796)
403000	DEPRECIATION EXPENSE	95,341	-	95,341	96,607	-	96,607	98,376	-	98,376
404430	AMORT REG ASSET - AFUDC	2,144	-	2,144	2,144	-	2,144	2,144	-	2,144
404430	AMORT REG ASSET - AFUDC	575	-	575	575	-	575	575	-	575
406000	AMORT UT PLT ACQ ADJUST	1,801	1,801	-	1,801	1,801	-	1,801	1,801	-
407000	AMORT PROPERTY LOSSES	54,815	54,332	483	54,815	54,332	483	35,957	54,332	(18,375)
408030	OTHER GENERAL TAXES	-	-	-	93	-	93	-	-	-
408030	OTHER GENERAL TAXES	5,914	-	5,914	5,914	-	5,914	5,914	-	5,914
408100	REAL & PERSON PROP TAXES	195,058	155,047	40,011	195,058	155,047	40,011	260,058	215,952	44,106
408110	GROSS INC & RECPTS TAXES	-	7,641	(7,641)	-	7,642	(7,642)	-	10,402	(10,402)
408140	FEDERAL UNEMPLYMNT TXS	133	-	133	157	-	157	109	-	109
408160	FICA	25,655	25,530	125	22,491	27,668	(5,177)	53,324	26,142	27,182
408180	STATE UNEMPLMNT TXS	167	-	167	197	-	197	(118)	-	(118)
409100	SIT-CURRENT	407,782	108,065	299,717	108,140	64,729	43,411	153,082	160,729	(7,647)
409110	SIT-ADJUST PRIOR YEARS	(13,739)	-	(13,739)	-	-	-	(363,207)	-	(363,207)
409150	FIT-CURRENT	1,966,670	426,712	1,539,958	410,056	258,028	152,028	(928,833)	134,488	(1,063,321)
409160	FIT-ADJUST PRIOR YEARS	(53,477)	-	(53,477)	-	-	-	(403,099)	-	(403,099)
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	(179,766)	-	(179,766)
409210	SIT-OTH INC & DED-REG	(353)	(1,155)	802	1,547	(680)	2,227	(22,589)	(685)	(21,904)
409220	FIT-OTH INC & DED-REG	(1,765)	(4,495)	2,730	7,733	(2,648)	10,381	(12,944)	(2,667)	(110,277)
410400	DEF SIT-REG ASSET/LIAB	(1,809)	-	(1,809)	(1,809)	-	(1,809)	(1,809)	-	(1,809)
410400	DEF SIT-REG ASSET/LIAB	4,982	-	4,982	4,982	-	4,982	4,982	-	4,982
410600	DEF SIT-OTHER	(294,278)	5,844	(300,122)	(149,310)	21,160	(170,470)	(9,713)	29,276	(38,989)
410600	DEF SIT-OTHER	-	-	-	-	-	-	869,131	-	869,131
410650	DEF SIT-CURRENT	-	-	-	-	-	-	(15,311)	-	(15,311)
410700	DEF FIT-REG ASSET/LIAB	(13,385)	-	(13,385)	(13,385)	-	(13,385)	(13,385)	-	(13,385)
410700	DEF FIT-REG ASSET/LIAB	19,390	-	19,390	19,390	-	19,390	19,390	-	19,390
410900	DEF FIT-OTHER	(1,563,688)	5,592	(1,569,280)	(127,883)	63,777	(191,660)	841,282	50,414	790,868
410950	DEF FIT-CURRENT	-	-	-	-	-	-	(133,392)	-	(133,392)
410950	DEF FIT-CURRENT	-	-	-	-	-	-	(78,841)	-	(78,841)
412210	ITC RESTORED- 3%	(719)	-	(719)	(719)	-	(719)	(719)	-	(719)
412220	ITC RESTORED- 4%	(592)	-	(592)	(592)	-	(592)	(592)	-	(592)
412230	ITC RESTORED-10%	(6,655)	(10,785)	4,130	(6,655)	(4,012)	(2,643)	(6,655)	(10,271)	3,616
415100	M&J REVENUES-OUTSIDE	(158,659)	(12,207)	(146,452)	(143,908)	(12,207)	(131,701)	(159,138)	(12,207)	(146,931)
415110	M&J REVENUES-INSIDE	-	-	-	-	-	-	(133)	-	(133)
415110	M&J REVENUES-INSIDE	-	-	-	-	-	-	(9,342)	-	(9,342)
415110	M&J REVENUES-INSIDE	-	-	-	-	-	-	-	-	-
416100	M&J EXPENSES-OUTSIDE	11,754	9,986	1,768	8,556	9,311	(755)	9,481	9,986	(505)
416110	M&J EXPENSES-INSIDE	118,877	-	118,877	133,909	-	133,909	160,069	-	160,069
420100	AFUDC - EQUITY	(37,832)	(52,041)	14,209	(45,792)	(47,459)	1,667	(45,571)	(49,457)	3,886
420210	AFUDC - DEBT	(15,430)	(24,824)	9,394	(18,676)	(22,639)	3,963	(19,504)	(23,592)	4,088
425300	AMORT PREFERRED STOCK EXP	-	-	-	-	-	-	-	-	-
425300	AMORT PREFERRED STOCK EXP	-	64	(64)	-	64	(64)	-	64	(64)
425300	AMORT PREFERRED STOCK EXP	64	-	64	64	-	64	64	-	64
426100	DONATIONS	4,315	6,405	(2,090)	4,727	1,640	3,087	6,020	1,025	4,995
426160	OTHER LOBBYING EXPENSES	-	-	-	19,574	-	19,574	2,500	-	2,500
426200	OTHER INCOME DEDUCTIONS	1,622	9,815	(8,193)	130	9,502	(9,372)	250	9,502	(9,252)
426410	NON-OPER EMPLOYEE EXP	-	-	-	-	-	-	-	-	-
427100	INTEREST LTD-OUT-REG	137,713	-	137,713	137,713	-	137,713	137,713	-	137,713
427120	INTEREST LTD - INSIDE	257,154	394,867	(137,713)	257,154	394,867	(137,713)	257,154	394,867	(137,713)
428000	AMORT DEBT DISCOUNT & EXP	5,340	-	5,340	5,340	-	5,340	5,340	-	5,340
428000	AMORT DEBT DISCOUNT & EXP	669	6,009	(5,340)	669	6,009	(5,340)	669	6,009	(5,340)
431200	OTHER INTEREST EXPENSE	367	-	367	-	-	-	-	-	-
433100	INTEREST ON BANK DEBT	34,071	20,933	13,138	25,667	19,309	6,358	37,166	32,254	4,912
437100	DIV DEC PREF STK-OUTSIDE	-	-	-	-	-	-	-	-	-
437100	DIV DEC PREF STK-OUTSIDE	6,568	38,729	(32,161)	6,568	38,729	(32,161)	6,568	38,729	(32,161)
437100	DIV DEC PREF STK-OUTSIDE	32,434	-	32,434	25,053	-	25,053	31,763	-	31,763
437110	DIV DEC PREF STK - DIV PD CRED	-	-	-	-	-	-	-	-	-
438200	DIV DEC COMMON STK - IN	-	-	-	-	-	-	830,717	-	830,717
461000	DOMESTIC SEWER SERV BILLED	(40,134)	(29,839)	(10,295)	(28,244)	(29,842)	1,598	(19,352)	(29,819)	10,467
461000	DOMESTIC SEWER SERV BILLED	(493)	-	(493)	(1,219)	-	(1,219)	(1,007)	-	(1,007)
461100	RES SALES BILLED METERED	(2,196,903)	(2,265,073)	68,170	(2,155,269)	(1,985,085)	(170,184)	(1,438,076)	1,152,944	(2,591,020)
461110	RES SALES UNBILL METERED	(137,124)	57,319	(194,443)	(231,333)	(25,047)	(206,286)	(560,524)	(1,880,913)	1,320,389
461130	DOMESTIC SEWER SERV UNBILLED	12,600	-	12,600	-	-	-	-	-	-
461200	COM SALES BILLED METERED	(1,026,936)	(1,138,883)	111,947	(1,023,776)	(956,263)	(67,513)	(624,025)	(926,981)	302,956
461210	COM SALES UNBILL METERED	(11,490)	58,462	(69,952)	(25,115)	26,086	(51,201)	(239,326)	(852,111)	612,785
461300	IND SALES BILLED METERED	(167,238)	(175,003)	7,765	(127,751)	(138,658)	10,907	(98,762)	(125,229)	26,467
461310	IND SALES UNBILL METERED	23,796	22,313	1,483	14,498	11,051	3,447	(46,540)	(135,474)	88,934
461400	MISC SALES BILLED METERED	(1,760)	(2,418)	658	-	(1,569)	1,569	2	(5,103)	5,105
462000	PRIV FIR PROT SER BILLED	(81,566)	(187,790)	106,224	(83,033)	(187,862)	104,829	(87,960)	(187,934)	99,974
462210	INDUSTRIAL WASTE SERVICE	(140)	-	(140)	(296)	-	(296)	-	-	-
463000	PUB FIRE PROT SER BILLED	(177,494)	(87,043)	(90,451)	(182,126)	(87,135)	(94,991)	(178,501)	(87,171)	(91,330)
463300	PUB AUTH SEWER SERV BILLED	(32)	-	(32)	(30)	-	(30)	-	-	-
464200	PUB AUTH SLS BILLED METRD	(393,807)	(404,568)	10,761	(297,986)	(385,540)	87,554	(239,913)	(441,596)	201,683
464210	PUB AUTH SLS UNBILL METRD	(44,519)	(7,696)	(36,823)	(53,055)	(28,857)	(24,198)	(17,188)	(186,728)	169,540
466000	SALES FOR RESALE BILLED	(96,301)	(129,890)	33,589	(73,826)	(109,671)	35,845	(68,028)	(127,091)	59,063
466100	SALES FOR RESALE UNBILL	15,504	14,197	1,307	(15,133)	(13,402)	(1,731)	31,236	(46,671)	77,907
471100	RECONNECTION CHARGES	(18,528)	-	(18,528)	(19,082)	-	(19,082)	(13,338)	-	(13,338)
471200	OTHER MISC SERV REVENUES	(1,070)	(16,120)	15,050	(25)	(16,657)	16,632	255	(21,301)	21,556
471200	OTHER MISC SERV REVENUES	(936)	(2,721)	1,785	(1,816)	(2,812)	996	(1,152)	(3,597)	2,445
472000	RENTHS FROM WATER PROPERTY	(5,303)	(6,895)	1,592	(5,303)	(6,895)	1,592	(17,303)	(6,895)	(10,408)
474100	BILL & COLL SERV FOR OTH	(71,135)	(58,821)	(12,314)	(74,900)	(60,782)	(14,118)	(73,475)	(77,728)	4,253
474100	BILL & COLL SERV FOR OTH	-	-	-	-	-	-	-	-	-
474300	MISCELLANEOUS	(1,490)	-	(1,490)	(1,207)	-	(1,207)	(763)	-	(763)

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AWW	AWW_DESC	2005 October Actual	2005 October Budget	Variance	2005 November Actual	2005 November Budget	Variance	2005 December Actual	2005 December Budget	Variance
474300	MISCELLANEOUS	(50,304)	-	(50,304)	(50,610)	-	(50,610)	(33,600)	-	(33,600)
474300	MISCELLANEOUS	2	-	2	-	-	-	-	-	-
602000	PURCHASED WATER	56,898	31,015	25,883	33,080	27,861	5,219	31,020	27,566	3,454
603100	MISCELLANEOUS SS EXPENSES	68	51	17	233	51	182	18	51	(33)
603100	MISCELLANEOUS SS EXPENSES	-	-	-	346	-	346	5,678	-	5,678
603100	MISCELLANEOUS SS EXPENSES	257	90	167	1,274	90	1,184	421	90	331
603100	MISCELLANEOUS SS EXPENSES	15,706	115	15,591	637	115	522	1,293	115	1,178
603100	MISCELLANEOUS SS EXPENSES	(302)	2,614	(2,916)	875	3,690	(2,815)	2,658	-	2,658
603100	MISCELLANEOUS SS EXPENSES	100	1,650	(1,550)	9,576	1,650	7,926	3,218	1,650	1,568
603100	MISCELLANEOUS SS EXPENSES	1,133	4,028	(2,895)	(613)	1,480	(2,093)	1,192	2,440	(1,248)
604000	SS RENTS	-	400	(400)	-	400	(400)	-	400	(400)
611100	OR MN SS STRUCT & IMP MAT	4,452	9,306	(4,854)	4,641	9,306	(4,665)	12,429	9,306	3,123
613120	AMORT DEF EXP LAK RIV & OTH	1,442	-	1,442	1,442	-	1,442	1,101	-	1,101
614120	AMORT DEF EXP WELLS & SPR	119	2,043	(1,924)	159	2,043	(1,884)	706	2,043	(1,337)
622100	POWER PRODUCTION EXP.	(841)	178,897	(179,738)	9,513	166,722	(157,209)	(60,626)	207,782	(268,408)
623110	POWER PURCH FOR PUMP ELEC	17,407	-	17,407	14,674	-	14,674	13,749	-	13,749
623210	FUEL PURCH FOR PUMP OTHER	6	-	6	7	-	7	7	-	7
623210	FUEL PURCH FOR PUMP OTHER	270,987	-	270,987	209,846	-	209,846	216,845	-	216,845
624100	PUMPING EXPENSE	579	6,095	(5,516)	475	6,095	(5,620)	2,338	6,095	(3,757)
624500	PUMPING EXPENSES ELECTRIC	143	500	(357)	(143)	-	(143)	-	-	-
624500	PUMPING EXPENSES ELECTRIC	17	298	(281)	23	298	(275)	254	298	(44)
626500	MISC PUMPING EXP ELECTRIC	102	200	(98)	16	200	(184)	240	200	40
627300	RENTS OTHER	-	1,366	(1,366)	-	-	-	-	-	-
633200	OR MN PUMP EQPT MAT ELEC	1,625	10,907	(9,282)	6,630	10,907	(4,277)	12,515	12,532	(17)
641100	GENERAL CHEMICALS	8,144	-	8,144	8,144	-	8,144	8,346	-	8,346
641100	GENERAL CHEMICALS	86,334	117,155	(30,821)	119,099	120,226	(1,127)	123,404	146,608	(23,204)
642300	GENERAL WT EXPENSES	-	-	-	36	100	(64)	318	500	(182)
642300	GENERAL WT EXPENSES	14	242	(228)	19	242	(223)	84	242	(158)
642300	GENERAL WT EXPENSES	184	220	(36)	1,309	220	1,089	353	220	133
642300	GENERAL WT EXPENSES	776	1,050	(274)	1,607	1,050	557	1,045	1,050	(5)
642300	GENERAL WT EXPENSES	1,547	2,152	(605)	3,048	2,002	1,046	1,035	2,152	(1,117)
642300	GENERAL WT EXPENSES	3,359	1,718	1,641	3,663	1,829	1,834	4,380	2,018	2,362
642300	GENERAL WT EXPENSES	3,371	8,985	(5,614)	6,762	6,449	313	16,073	8,985	7,088
643100	MISC WT EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
643100	MISC WT EXPENSES-CURRENT	103	275	(172)	524	275	249	354	275	79
643100	MISC WT EXPENSES-CURRENT	107	375	(268)	435	375	60	514	375	139
643100	MISC WT EXPENSES-CURRENT	2,388	7,995	(5,607)	3,674	6,150	(2,476)	(1,137)	205	(1,342)
643100	MISC WT EXPENSES-CURRENT	673	2,521	(1,848)	686	2,521	(1,835)	1,108	2,521	(1,413)
643100	MISC WT EXPENSES-CURRENT	1,124	520	604	566	603	(37)	2,547	1,205	1,342
643100	MISC WT EXPENSES-CURRENT	399	6,821	(6,422)	532	6,821	(6,289)	2,357	6,821	(4,464)
643300	WASTE DISPOSAL EXP (CUR)	8,671	7,078	1,593	12,665	7,078	5,587	5,234	7,078	(1,844)
643310	AMORT WASTE DISPOSAL EXP	7,814	7,683	131	7,814	7,083	731	7,814	7,083	731
644000	WT RENTS	-	-	-	-	-	-	-	-	-
651100	OR MN WT STRUCT & IMP MAT	2,641	1,615	1,026	2,726	1,615	1,111	3,229	1,715	1,514
651100	OR MN WT STRUCT & IMP MAT	13,002	21,024	(8,022)	(1,913)	275	(2,188)	95	275	(180)
651120	AMORT DEF EXP WT STRUCT	14,116	14,589	(473)	14,401	14,589	(188)	18,305	14,589	3,716
662100	T&D LINES EXPENSE	2,085	1,079	1,006	1,165	979	186	2,483	979	1,504
662100	T&D LINES EXPENSE	10,429	9,411	1,018	4,765	7,947	(3,182)	19,189	9,411	9,778
663300	MISC METER EXPENSES	11,914	9,865	2,049	7,183	9,865	(2,682)	14,364	9,865	4,499
665300	MISC T&D EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
665300	MISC T&D EXPENSES-CURRENT	13	11	2	1	11	(10)	16	11	5
665300	MISC T&D EXPENSES-CURRENT	626	818	(192)	615	773	(158)	867	818	49
665300	MISC T&D EXPENSES-CURRENT	719	1,149	(430)	612	927	(315)	3,166	852	2,314
665300	MISC T&D EXPENSES-CURRENT	495	1,746	(1,251)	545	1,776	(1,231)	1,303	1,871	(568)
665300	MISC T&D EXPENSES-CURRENT	1,230	1,844	(614)	1,061	1,749	(688)	2,638	1,749	889
665300	MISC T&D EXPENSES-CURRENT	610	2,517	(1,907)	846	3,163	(2,317)	3,036	3,338	(302)
666000	T&D RENTS	559	195	364	-	-	-	-	1,150	(1,150)
666000	T&D RENTS	-	250	(250)	24,436	250	24,186	-	250	(250)
667100	MISC SEWER T & D EXP	316	1,111	(795)	679	1,111	(432)	463	1,111	(648)
671100	OR MN T&D STRUCT & IMP-MAT	17,587	27,005	(9,418)	20,533	22,697	(2,164)	21,553	21,620	(67)
672120	AMORT DEF EXP RES & STAND	17,516	15,060	2,456	17,810	15,060	2,750	21,841	15,060	6,781
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	-	-	-
678100	OR MN OTHER T&D PLANT MAT	1,470	10,898	(9,428)	809	9,606	(8,797)	(2,315)	215	(2,530)
678100	OR MN OTHER T&D PLANT MAT	36,567	-	36,567	34,672	-	34,672	21,559	-	21,559
903100	CONTRACT & ORDERS EXPENS	97	608	(511)	261	710	(449)	933	710	223
903300	COLLECTING EXPENSES	274	-	274	2,359	-	2,359	2,878	-	2,878
903300	COLLECTING EXPENSES	16,793	13,417	3,376	15,642	13,417	2,225	13,956	13,417	539
903520	BILLING & ACCTNG OTH EXP	(458)	857	(1,315)	(245)	-	(245)	321	229	92
903520	BILLING & ACCTNG OTH EXP	292	5,000	(4,708)	879	5,000	(4,121)	2,711	5,000	(2,289)
903520	BILLING & ACCTNG OTH EXP	3,383	5,791	(2,408)	2,414	5,791	(3,377)	13,139	5,791	7,348
903520	BILLING & ACCTNG OTH EXP	5,681	4,942	739	5,387	4,942	445	1,734	4,942	(3,208)
903521	CUST ACCTG-BILLING/TELEPHONE	8,508	6,928	1,580	6,331	6,938	(607)	10,603	6,863	3,740
903523	CUST ACCTG-BILLING/POSTAGE	40,425	45,932	(5,507)	45,990	45,932	58	43,494	45,932	(2,438)
904000	UNCOLLECTIBLE ACCOUNTS	95,246	22,657	72,589	44,308	22,657	21,651	64,809	22,657	42,152
905100	MISC CUST ACCTNG EXPENSES	-	-	-	-	-	-	-	-	-
905100	MISC CUST ACCTNG EXPENSES	-	-	-	-	-	-	-	-	-
905100	MISC CUST ACCTNG EXPENSES	42	725	(683)	56	725	(669)	566	725	(159)
905100	MISC CUST ACCTNG EXPENSES	784	525	259	3,130	525	2,605	999	525	474
905100	MISC CUST ACCTNG EXPENSES	188	900	(712)	514	1,500	(986)	1,623	1,600	23
905100	MISC CUST ACCTNG EXPENSES	8,223	-	8,223	2,065	-	2,065	14,163	-	14,163
910110	ANNUAL REPORT EXPENSES	32,574	72,833	(40,259)	(114,065)	59,418	(173,483)	563,169	59,318	503,851
920000	ADM & GENERAL SALARIES	-	-	-	-	-	-	-	-	-
920000	ADM & GENERAL SALARIES	-	-	-	-	-	-	-	-	-
920000	ADM & GENERAL SALARIES	-	-	-	-	-	-	162	-	162
920000	ADM & GENERAL SALARIES	239	-	239	178	-	178	183	-	183

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AWW	AWW_DESC	2005 October Actual	2005 October Budget	Variance	2005 November Actual	2005 November Budget	Variance	2005 December Actual	2005 December Budget	Variance
920000	ADM & GENERAL SALARIES	1,143	-	1,143	2,257	-	2,257	924	-	924
920000	ADM & GENERAL SALARIES	633	-	633	1,093	-	1,093	633	-	633
920000	ADM & GENERAL SALARIES	2,399	-	2,399	2,026	-	2,026	3,581	-	3,581
920000	ADM & GENERAL SALARIES	2,341	-	2,341	2,305	-	2,305	75	-	75
920000	ADM & GENERAL SALARIES	2,358	-	2,358	3,279	-	3,279	2,013	-	2,013
920000	ADM & GENERAL SALARIES	3,130	-	3,130	5,181	-	5,181	4,139	-	4,139
920000	ADM & GENERAL SALARIES	5,102	-	5,102	4,457	-	4,457	4,129	-	4,129
920000	ADM & GENERAL SALARIES	5,996	-	5,996	6,376	-	6,376	6,956	-	6,956
920000	ADM & GENERAL SALARIES	4,115	-	4,115	12,275	-	12,275	5,192	-	5,192
920000	ADM & GENERAL SALARIES	6,555	-	6,555	2,370	-	2,370	5,762	-	5,762
920000	ADM & GENERAL SALARIES	7,462	-	7,462	8,623	-	8,623	9,793	-	9,793
920000	ADM & GENERAL SALARIES	7,017	-	7,017	3,992	-	3,992	14,796	-	14,796
920000	ADM & GENERAL SALARIES	17,328	-	17,328	16,315	-	16,315	18,078	-	18,078
920000	ADM & GENERAL SALARIES	26,176	-	26,176	23,438	-	23,438	36,836	-	36,836
920000	ADM & GENERAL SALARIES	30,568	-	30,568	26,195	-	26,195	33,561	-	33,561
920000	ADM & GENERAL SALARIES	42,914	-	42,914	37,790	-	37,790	44,996	-	44,996
920000	ADM & GENERAL SALARIES	45,245	-	45,245	40,131	-	40,131	46,969	-	46,969
920000	ADM & GENERAL SALARIES	59,176	-	59,176	34,227	-	34,227	64,986	-	64,986
920000	ADM & GENERAL SALARIES	58,651	-	58,651	55,107	-	55,107	66,459	-	66,459
920000	ADM & GENERAL SALARIES	25,509	324,159	(298,650)	128,309	351,416	(223,107)	39,434	339,561	(300,127)
920520	INCENTIVE PLAN EXP OFFICERS	-	-	-	-	-	-	(21,521)	-	(21,521)
920520	INCENTIVE PLAN EXP OFFICERS	-	-	-	21,163	-	21,163	86,847	-	86,847
920520	INCENTIVE PLAN EXP OFFICERS	-	-	-	-	-	-	9,646	-	9,646
921100	EXPENSES OF EMPLOYEES	1,051	576	475	608	848	(240)	3,223	437	2,786
921100	EXPENSES OF EMPLOYEES	4,234	3,795	439	7,179	3,037	4,142	7,215	3,428	3,787
921100	EXPENSES OF EMPLOYEES	(1,258)	-	(1,258)	(1,055)	-	(1,055)	(778)	-	(778)
921100	EXPENSES OF EMPLOYEES	18	-	18	144	-	144	285	-	285
921100	EXPENSES OF EMPLOYEES	-	-	-	-	-	-	-	-	-
921100	EXPENSES OF EMPLOYEES	-	-	-	-	-	-	-	-	-
921100	EXPENSES OF EMPLOYEES	-	-	-	-	-	-	-	-	-
921100	EXPENSES OF EMPLOYEES	-	-	-	-	-	-	473,256	-	473,256
921200	MISC OFFICE EXPENSES	(27)	-	(27)	44	120	(76)	41	120	(79)
921200	MISC OFFICE EXPENSES	151	-	151	1,115	-	1,115	93	-	93
921200	MISC OFFICE EXPENSES	1,805	1,356	449	623	1,261	(638)	1,332	1,261	71
921200	MISC OFFICE EXPENSES	2,945	3,100	(155)	3,081	3,100	(19)	3,835	3,100	735
921200	MISC OFFICE EXPENSES	4,025	2,750	1,275	4,017	2,750	1,267	4,200	2,950	1,250
921210	MISC OFFICE EXP TEL	1,015	3,600	(2,585)	1,158	3,600	(2,442)	2,319	3,600	(1,281)
921210	MISC OFFICE EXP TEL	4,456	1,993	2,463	4,205	1,993	2,212	4,948	1,993	2,955
921220	MISC OFFICE EXP SUP	1,513	1,122	391	731	1,122	(391)	3,328	1,122	2,206
921220	MISC OFFICE EXP SUP	4,522	6,166	(1,644)	4,424	6,196	(1,772)	2,349	4,309	(1,960)
921250	OFFICE BUILDING OPERATION	(5)	-	(5)	44	120	(76)	217	120	97
921300	PERSONAL/VEHICLE	5,579	-	5,579	6,809	-	6,809	10,502	-	10,502
923100	SERVICE COMPANY CHARGES	-	-	-	-	-	-	880	-	880
923100	SERVICE COMPANY CHARGES	-	-	-	-	-	-	(139)	-	(139)
923100	SERVICE COMPANY CHARGES	-	-	-	-	-	-	-	-	-
923100	SERVICE COMPANY CHARGES	11,654	-	11,654	16,305	-	16,305	25,368	-	25,368
923100	SERVICE COMPANY CHARGES	-	29,359	(29,359)	-	29,359	(29,359)	27,760	29,359	(1,599)
923100	SERVICE COMPANY CHARGES	119,043	148,346	(29,303)	150,936	153,742	(2,806)	155,274	158,838	(3,564)
923100	SERVICE COMPANY CHARGES	280,044	276,995	3,049	329,220	276,995	52,225	553,345	276,995	276,350
923200	AUDITING SERVICES	3,065	1,977	1,088	3,103	1,977	1,126	14,279	1,977	12,302
923300	LEGAL SERVICES	2,923	3,311	(388)	4,828	3,311	1,517	4,772	3,311	1,461
923400	ENGINEERING SERVICES	12	200	(188)	16	200	(184)	69	200	(131)
923500	OTHER SERVICES-CURRENT	6,933	(71,108)	78,041	16,383	(72,608)	88,991	63,632	(73,940)	137,572
923500	OTHER SERVICES-CURRENT	1,044	824	220	1,357	2,324	(967)	107	824	(717)
923500	OTHER SERVICES-CURRENT	585	883	(298)	89	883	(794)	305	883	(578)
923500	OTHER SERVICES-CURRENT	5,612	-	5,612	2,244	-	2,244	15,837	-	15,837
923500	OTHER SERVICES-CURRENT	7,565	5,774	1,791	2,940	-	2,940	1,570	-	1,570
923500	OTHER SERVICES-CURRENT	17,264	24,152	(6,888)	2,531	9,302	(6,771)	10,953	9,152	1,801
924000	PROPERTY INSURANCE	6,544	16,917	(10,373)	6,544	16,917	(10,373)	6,544	20,740	(14,196)
925110	WORKMENS COMP PREMIUM EXP	9,813	5,667	4,146	9,019	5,667	3,352	9,961	6,947	3,014
925300	INJURIES & DAMAGES EXP	986	350	636	527	350	177	121	350	(229)
925400	GENERAL LIABILITY	22,232	8,264	13,968	22,232	8,264	13,968	22,232	13,067	9,165
926100	ACCRUED OPEB EXPENSE	59,378	59,420	(42)	51,738	59,420	(7,682)	60,928	59,420	1,508
926110	GROUP INSURANCE PREM EXP	74,775	83,532	(8,757)	64,524	83,532	(19,008)	78,501	83,532	(5,031)
926200	OTHER WELFARE EXPENSES	485	-	485	1,476	-	1,476	-	-	-
926200	OTHER WELFARE EXPENSES	471	1,153	(682)	(190)	384	(574)	457	195	262
926220	ESOP CONTRIBUTIONS EXPENSE	338	5,780	(5,442)	(1,651)	5,780	(7,431)	4,099	5,780	(1,681)
926250	401-K CONTRIBUTIONS EXPENSE	5,100	8,160	(3,060)	4,039	8,160	(4,121)	19,247	8,160	11,087
926400	PENSION PLAN EXPENSE	64,464	71,978	(7,514)	54,384	71,978	(17,594)	66,340	71,978	(5,638)
928100	AMORT EXP RATE PROCEEDING	1,901	1,900	1	1,901	1,900	1	-	2,044	(2,044)
928100	AMORT EXP RATE PROCEEDING	30,091	17,289	12,802	30,091	17,289	12,802	30,091	17,289	12,802
928400	OTH REGULATRY EXP-CURRENT	8,779	-	8,779	10,581	-	10,581	1,797	-	1,797
930130	OTHER GENERAL EXPENSE	49	370	(321)	(36)	370	(406)	518	370	148
930130	OTHER GENERAL EXPENSE	43,352	-	43,352	143,295	-	143,295	128,958	-	128,958
930200	AMORTIZE MISC CHARGES	1,304	22,317	(21,013)	1,739	22,317	(20,578)	7,712	22,317	(14,605)
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	(47)	-	(47)	75	205	(130)	(75)	-	(75)
930210	MISC GENERAL EXP-CURRENT	18	300	(282)	(86)	-	(86)	-	-	-
930210	MISC GENERAL EXP-CURRENT	3,261	-	3,261	2,721	-	2,721	6,181	-	6,181
930210	MISC GENERAL EXP-CURRENT	16,646	8,800	7,846	14,252	8,800	5,452	11,004	8,800	2,204
930230	AMORT MISC GENERAL EXP	1,443	-	1,443	3,510	-	3,510	3,510	-	3,510
930260	MEALS & TRAVEL EXPENSES-TAXABL	975	576	399	751	848	(97)	3,225	437	2,788
930300	RESEARCH & DEV EXP	80	1,368	(1,288)	107	1,368	(1,261)	473	1,368	(895)
930600	TRANSPORTATION EXPENSES	291	-	291	21	-	21	-	-	-
930600	TRANSPORTATION EXPENSES	197	-	197	290	-	290	712	-	712
930600	TRANSPORTATION EXPENSES	60	1,018	(958)	79	1,018	(939)	352	1,018	(666)

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AWW	AWW_DESC	2005 October Actual	2005 October Budget	Variance	2005 November Actual	2005 November Budget	Variance	2005 December Actual	2005 December Budget	Variance
930600	TRANSPORTATION EXPENSES	20,803	-	20,803	22,683	-	22,683	18,711	-	18,711
930600	TRANSPORTATION EXPENSES	28,164	-	28,164	18,477	-	18,477	15,439	-	15,439
930600	TRANSPORTATION EXPENSES	229	23,863	(23,634)	(2,858)	24,603	(27,461)	9,624	26,333	(16,709)
930850	MISC GENERAL EXP-DIRECTORS FEES	-	-	-	-	-	-	-	-	-
930850	MISC GEN EXP-DIRECTORS FEES	-	-	-	4,500	-	4,500	-	-	-
930850	MISC GEN EXP-DIRECTORS FEES	3,602	12,608	(9,006)	(3,216)	1,063	(4,279)	(387)	-	(387)
930880	MISC GEN EXP-COMPANY DUES	-	-	-	2,167	5,959	(3,792)	(2,167)	-	(2,167)
930880	MISC GEN EXP-COMPANY DUES	1,356	533	823	42	533	(491)	4,846	533	4,313
930880	MISC GEN EXP-COMPANY DUES	-	-	-	-	-	-	-	-	-
930890	MISC GEN EXP-OTHER	2,194	102	2,092	5,554	11,380	(5,826)	(4,066)	102	(4,168)
930900	TAX PENALTY	-	-	-	-	-	-	-	-	-
931000	ADM & GENERAL RENTS	-	-	-	104	-	104	-	-	-
931000	ADM & GENERAL RENTS	4,060	3,392	668	2,178	3,392	(1,214)	3,553	3,392	161
932700	OR MN A&G MISC PROPTY MAT	223	975	(752)	832	1,264	(432)	1,235	475	760

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AWW	AWW_DESC	2006 January Actual	2006 January Budget	Variance	2006 February Actual	2006 February Budget	Variance	2006 March Actual	2006 March Budget	Variance
403000	DEPRECIATION EXPENSE	(93,479)	-	(93,479)	(95,275)	-	(95,275)	(95,382)	-	(95,382)
403000	DEPRECIATION EXPENSE	609,525	601,138	8,387	614,371	604,931	9,440	618,271	605,993	12,278
403000	DEPRECIATION EXPENSE	98,539	-	98,539	99,086	-	99,086	99,503	-	99,503
404430	AMORT REG ASSET - AFUDC	2,144	2,144	-	2,144	2,144	-	2,144	2,144	-
404430	AMORT REG ASSET - AFUDC	575	-	575	575	-	575	575	-	575
406000	AMORT UT PLT ACQ ADJUST	1,801	1,801	-	1,801	1,801	-	1,801	1,801	-
407000	AMORT PROPERTY LOSSES	35,957	36,562	(605)	35,957	36,562	(605)	(41,268)	36,562	(77,830)
408030	OTHER GENERAL TAXES	5,914	-	5,914	5,914	-	5,914	5,914	-	5,914
408100	REAL & PERSON PROP TAXES	195,058	180,000	15,058	195,986	180,000	15,986	158,737	180,000	(21,263)
408110	GROSS INC & RECPTS TAXES	-	7,807	(7,807)	-	7,807	(7,807)	-	7,807	(7,807)
408140	FEDERAL UNEMPLYMNT TXS	3,002	-	3,002	2,116	-	2,116	351	-	351
408160	FICA	18,636	37,206	(18,570)	26,249	35,657	(9,408)	32,342	40,305	(7,963)
408180	STATE UNEMPLYMNT TXS	4,627	-	4,627	3,070	-	3,070	708	-	708
409100	SIT-CURRENT	17,579	52,031	(34,452)	17,579	18,359	(780)	17,579	67,076	(49,497)
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409150	FIT-CURRENT	70,986	205,205	(134,219)	70,986	74,729	(3,743)	77,986	265,164	(187,178)
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409210	SIT-OTH INC & DED-REG	(7,326)	(7,815)	489	(7,326)	(1,040)	(6,286)	(7,326)	(1,071)	(6,255)
409220	FIT-OTH INC & DED-REG	(31,079)	(30,421)	(658)	(31,079)	(4,048)	(27,031)	(31,079)	(4,169)	(26,910)
410400	DEF SIT-REG ASSET/LIAB	(1,809)	-	(1,809)	(1,809)	-	(1,809)	(1,809)	-	(1,809)
410400	DEF SIT-REG ASSET/LIAB	4,982	-	4,982	4,982	-	4,982	4,982	-	4,982
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	16,792	471	16,321	18,547	39,248	(20,701)	12,159	1,012	11,147
410700	DEF FIT-REG ASSET/LIAB	(13,385)	-	(13,385)	(13,385)	-	(13,385)	(13,385)	-	(13,385)
410700	DEF FIT-REG ASSET/LIAB	19,390	-	19,390	19,390	-	19,390	19,390	-	19,390
410900	DEF FIT-OTHER	85,815	(17,395)	103,210	93,001	138,407	(45,406)	66,840	(25,038)	91,878
412210	ITC RESTORED- 3%	(719)	-	(719)	(719)	-	(719)	(719)	-	(719)
412220	ITC RESTORED- 4%	(592)	-	(592)	(592)	-	(592)	(592)	-	(592)
412230	ITC RESTORED-10%	(6,655)	(628)	(6,027)	(6,655)	(7,797)	1,142	(6,655)	4,789	(11,444)
415100	M&J REVENUES-OUTSIDE	(145,330)	(141,761)	(3,569)	(149,515)	(141,761)	(7,754)	(151,608)	(141,761)	(9,847)
415110	M&J REVENUES-INSIDE	-	-	-	-	-	-	-	-	-
415110	M&J REVENUES-INSIDE	-	-	-	-	-	-	-	-	-
416100	M&J EXPENSES-OUTSIDE	23,471	-	23,471	10,592	-	10,592	12,319	-	12,319
416110	M&J EXPENSES-INSIDE	146,028	135,139	10,889	101,976	133,823	(31,847)	159,031	134,663	24,368
419510	OTHER INTEREST INCOME-IN	-	-	-	-	-	-	-	-	-
420100	AFUDC - EQUITY	(44,243)	(17,106)	(27,137)	(31,089)	(16,999)	(14,090)	(29,588)	(18,084)	(11,504)
420210	AFUDC - DEBT	(18,902)	(7,769)	(11,133)	(13,628)	(7,720)	(5,908)	(13,028)	(8,212)	(4,816)
425100	AMORT UT PLT ACQ ADJUST	-	-	-	-	-	-	-	-	-
425300	AMORT PREFERRED STOCK EXP	-	64	(64)	-	64	(64)	-	64	(64)
425300	AMORT PREFERRED STOCK EXP	64	-	64	64	-	64	64	-	64
426100	DONATIONS	26,691	27,400	(709)	5,030	9,300	(4,270)	14,230	14,350	(120)
426100	DONATIONS	-	(1,667)	1,667	-	(1,667)	1,667	-	(1,667)	1,667
426160	OTHER LOBBYING EXPENSES	4,277	-	4,277	4,025	-	4,025	3,865	-	3,865
426160	OTHER LOBBYING EXPENSES	-	1,000	(1,000)	-	1,000	(1,000)	-	1,000	(1,000)
426200	OTHER INCOME DEDUCTIONS	48,317	68,622	(20,305)	5,500	5,913	(413)	150	400	(250)
427100	INTEREST LTD-OUT-REG	137,713	394,867	(257,154)	137,713	394,867	(257,154)	137,713	394,867	(257,154)
427110	INTEREST LTD-OUT-TFB	-	-	-	-	-	-	-	-	-
427110	INTEREST LTD-OUT-TFB	-	-	-	-	-	-	-	-	-
427120	INTEREST LTD - INSIDE	257,154	-	257,154	257,154	-	257,154	257,154	-	257,154
428000	AMORT DEBT DISCOUNT & EXP	5,340	-	5,340	5,340	-	5,340	5,340	-	5,340
428000	AMORT DEBT DISCOUNT & EXP	669	6,009	(5,340)	669	6,009	(5,340)	669	6,009	(5,340)
431200	OTHER INTEREST EXPENSE	-	-	-	-	-	-	16	-	16
433100	INTEREST ON BANK DEBT	46,982	48,801	(1,819)	28,455	46,418	(17,963)	32,056	48,018	(15,962)
437100	DIV DEC PREF STK-OUTSIDE	6,568	38,325	(31,757)	6,568	38,325	(31,757)	6,557	38,325	(31,768)
437100	DIV DEC PREF STK-OUTSIDE	31,763	-	31,763	31,763	-	31,763	31,763	-	31,763
438200	DIV DEC COMMON STK - IN	-	-	-	-	-	-	-	2,757,116	(2,757,116)
461000	DOMESTIC SEWER SERV BILLED	(27,056)	(29,391)	2,335	(24,368)	(29,391)	5,023	14,439	(29,391)	43,830
461000	DOMESTIC SEWER SERV BILLED	(1,135)	-	(1,135)	(2,463)	-	(2,463)	(14,931)	-	(14,931)
461100	RES SALES BILLED METERED	(2,624,359)	(2,143,569)	(480,790)	(1,957,111)	(2,054,419)	97,308	(2,458,341)	(2,145,865)	(312,476)
461110	RES SALES UNBILL METERED	525,937	-	525,937	21,769	-	21,769	560,287	-	560,287
461200	COM SALES BILLED METERED	(1,128,492)	(930,574)	(197,918)	(790,225)	(900,634)	110,409	(1,099,271)	(997,860)	(101,411)
461210	COM SALES UNBILL METERED	289,615	-	289,615	(28,930)	-	(28,930)	174,666	-	174,666
461300	IND SALES BILLED METERED	(135,440)	(121,085)	(14,355)	(105,251)	(132,141)	26,890	(114,228)	(129,295)	15,067
461310	IND SALES UNBILL METERED	31,600	-	31,600	(27,176)	-	(27,176)	59,182	-	59,182
461400	MISC SALES BILLED METERED	5	-	5	5	-	5	(4,299)	-	(4,299)
462000	PRIV FIR PROT SER BILLED	(84,946)	(86,594)	1,648	(84,191)	(86,594)	2,403	(84,583)	(86,594)	2,011
462100	PRIV FIR PROT SER UNBILL	(358)	-	(358)	(36)	-	(36)	394	-	394
462210	INDUSTRIAL WASTE SERVICE	(239)	-	(239)	(462)	-	(462)	(856)	-	(856)
463000	PUB FIRE PROT SER BILLED	(178,250)	(187,251)	9,001	(189,633)	(187,251)	(2,382)	(173,313)	(187,251)	13,938
463100	PUB FIRE PROT SER UNBILL	(5,201)	-	(5,201)	5,201	-	5,201	-	-	-
463300	PUB AUTH SEWER SERV BILLED	(86)	-	(86)	(257)	-	(257)	-	-	-
464200	PUB AUTH SLS BILLED METRD	(327,522)	(182,313)	(145,209)	(234,031)	(193,588)	(40,443)	(253,214)	(265,027)	11,813
464210	PUB AUTH SLS UNBILL METRD	257,040	-	257,040	(20,839)	-	(20,839)	2,770	-	2,770
466000	SALES FOR RESALE BILLED	(72,745)	(120,150)	47,405	(81,015)	(120,150)	39,135	(76,699)	(120,150)	43,451
466100	SALES FOR RESALE UNBILL	(35,015)	-	(35,015)	(5,952)	-	(5,952)	11,766	-	11,766
471100	RECONNECTION CHARGES	(21,255)	(63,920)	42,665	(11,859)	(63,920)	52,061	(23,814)	(63,920)	40,106
471200	OTHER MISC SERV REVENUES	(1,896)	(1,850)	(46)	(1,610)	(1,850)	240	(1,848)	(1,850)	2
471200	OTHER MISC SERV REVENUES	320	-	320	(25)	-	(25)	-	-	-
472000	RENTS FROM WATER PROPERTY	(7,303)	(7,302)	(1)	(7,303)	(7,302)	(1)	(7,303)	(7,302)	(1)
474100	BILL & COLL SERV FOR OTH	(73,030)	(72,561)	(469)	(77,428)	(72,561)	(4,867)	(64,549)	(72,561)	8,012
474300	MISCELLANEOUS	(56,448)	-	(56,448)	(44,178)	-	(44,178)	(54,936)	-	(54,936)

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AWW	AWW_DESC	2006 January Actual	2006 January Budget	Variance	2006 February Actual	2006 February Budget	Variance	2006 March Actual	2006 March Budget	Variance
474300	MISCELLANEOUS	(722)	-	(722)	1,244	-	1,244	(917)	-	(917)
602000	PURCHASED WATER	40,516	37,250	3,266	27,894	37,250	(9,356)	38,693	37,250	1,443
603100	MISCELLANEOUS SS EXPENSES	190	125	65	9	125	(116)	39,848	125	39,723
603100	MISCELLANEOUS SS EXPENSES	-	-	-	380	-	380	198	-	198
603100	MISCELLANEOUS SS EXPENSES	675	360	315	221	175	46	614	325	289
603100	MISCELLANEOUS SS EXPENSES	614	1,250	(636)	307	1,250	(943)	351	1,250	(899)
603100	MISCELLANEOUS SS EXPENSES	2,846	2,035	811	431	2,055	(1,624)	242	2,085	(1,843)
603100	MISCELLANEOUS SS EXPENSES	925	2,000	(1,075)	2,734	1,000	1,734	82	1,000	(918)
603100	MISCELLANEOUS SS EXPENSES	1,006	1,500	(494)	1,661	1,500	161	3,631	1,500	2,131
611100	OR MN SS STRUCT & IMP MAT	5,097	6,043	(946)	9,724	8,043	1,681	3,840	8,043	(4,203)
613120	AMORT DEF EXP LAK RIV & OTH	995	483	512	502	483	19	402	483	(81)
614120	AMORT DEF EXP WELLS & SPR	(1,449)	-	(1,449)	-	-	-	-	-	-
622100	POWER PRODUCTION EXP.	-	-	-	-	-	-	4,120	-	4,120
623110	POWER PURCH FOR PUMP ELEC	42,603	63,607	(21,004)	4,632	21,508	(16,876)	33,196	28,254	4,942
623210	FUEL PURCH FOR PUMP OTHER	13	17	(4)	12	25	(13)	1	-	1
623210	FUEL PURCH FOR PUMP OTHER	200,900	90,539	110,361	175,033	136,183	38,850	128,785	153,597	(24,812)
624100	PUMPING EXPENSE	(4,252)	200	(4,452)	8	200	(192)	(34)	200	(234)
624500	PUMPING EXPENSES ELECTRIC	(147)	-	(147)	-	-	-	55	-	55
626500	MISC PUMPING EXP ELECTRIC	(127)	30	(157)	1	30	(29)	(12)	-	(12)
633200	OR MN PUMP EQPT MAT OTHER	-	-	-	-	-	-	-	-	-
633200	OR MN PUMP EQPT MAT ELEC	2,314	4,850	(2,536)	3,179	5,404	(2,225)	9,161	27,104	(17,943)
641100	GENERAL CHEMICALS	10,742	7,896	2,846	8,453	7,896	557	6,818	7,896	(1,078)
641100	GENERAL CHEMICALS	117,009	146,978	(29,969)	31,744	80,217	(48,473)	98,925	83,127	15,798
642300	GENERAL WT EXPENSES	(355)	-	(355)	-	-	-	-	-	-
642300	GENERAL WT EXPENSES	(172)	-	(172)	-	-	-	-	-	-
642300	GENERAL WT EXPENSES	1,225	1,150	75	653	950	(297)	122	825	(703)
642300	GENERAL WT EXPENSES	1,106	1,375	(269)	1,654	1,575	79	2,590	1,115	1,475
642300	GENERAL WT EXPENSES	1,988	2,700	(712)	1,110	3,000	(1,890)	2,770	2,325	445
642300	GENERAL WT EXPENSES	3,838	4,225	(387)	3,384	4,135	(751)	5,118	4,020	1,098
642300	GENERAL WT EXPENSES	2,003	4,500	(2,497)	8,275	4,500	3,775	2,571	7,500	(4,929)
643100	MISC WT EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
643100	MISC WT EXPENSES-CURRENT	1,575	250	1,325	10	250	(240)	780	250	530
643100	MISC WT EXPENSES-CURRENT	806	450	356	624	450	174	354	450	(96)
643100	MISC WT EXPENSES-CURRENT	(4,802)	100	(4,902)	141	100	41	5,349	100	5,249
643100	MISC WT EXPENSES-CURRENT	(979)	530	(1,509)	640	510	130	523	505	18
643100	MISC WT EXPENSES-CURRENT	1,396	300	1,096	513	300	213	365	300	65
643100	MISC WT EXPENSES-CURRENT	9,287	8,869	418	1,481	2,977	(1,496)	(453)	1,692	(2,145)
643300	WASTE DISPOSAL EXP (CUR)	15,723	7,400	8,323	6,807	7,400	(593)	7,144	7,400	(256)
643310	AMORT WASTE DISPOSAL EXP	7,814	7,813	1	7,814	7,813	1	7,814	7,813	1
651100	OR MN WT STRUCT & IMP MAT	2,084	1,975	109	2,678	1,975	703	2,269	1,975	294
651100	OR MN WT STRUCT & IMP MAT	54,186	40,000	14,186	(12,216)	5,000	(17,216)	4,089	2,000	2,089
651120	AMORT DEF EXP WT STRUCT	7,078	11,734	(4,656)	13,722	11,734	1,988	11,293	11,734	(441)
662100	T&D LINES EXPENSE	1,915	1,800	115	2,412	1,800	612	2,116	1,800	316
662100	T&D LINES EXPENSE	1,482	7,743	(6,261)	16,829	7,743	9,086	3,826	9,816	(5,990)
663300	MISC METER EXPENSES	9,249	3,900	5,349	6,249	3,900	2,349	17,484	3,900	13,584
665300	MISC T&D EXPENSES-CURRENT	67	-	67	-	-	-	25	-	25
665300	MISC T&D EXPENSES-CURRENT	283	834	(551)	2,372	1,009	1,363	(209)	834	(1,043)
665300	MISC T&D EXPENSES-CURRENT	148	300	(152)	1,683	300	1,383	1,773	300	1,473
665300	MISC T&D EXPENSES-CURRENT	150	794	(644)	663	794	(131)	4,161	794	3,367
665300	MISC T&D EXPENSES-CURRENT	(652)	3,320	(3,972)	13,396	3,120	10,276	2,205	3,120	(915)
665300	MISC T&D EXPENSES-CURRENT	1,191	670	521	1,066	670	396	12,848	670	12,178
666000	T&D RENTS	550	185	365	200	185	15	-	185	(185)
666000	T&D RENTS	-	250	(250)	-	250	(250)	-	250	(250)
667100	MISC SEWER T & D EXP	(353)	267	(620)	10	267	(257)	211	267	(56)
671100	OR MN T&D STRUCT & IMP-MAT	9,845	10,600	(755)	20,321	10,600	9,721	22,463	10,600	11,863
672120	AMORT DEF EXP RES & STAND	5,772	15,353	(9,581)	14,423	15,353	(930)	11,244	15,353	(4,109)
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	-	-	-
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	-	-	-
678100	OR MN OTHER T&D PLANT MAT	6,646	4,000	2,646	2,952	4,000	(1,048)	6,246	4,000	2,246
678100	OR MN OTHER T&D PLANT MAT	22,577	20,000	2,577	19,144	20,000	(856)	23,949	20,000	3,949
903100	CONTRACT & ORDERS EXPENS	-	-	-	89	-	89	81	-	81
903100	CONTRACT & ORDERS EXPENS	139	300	(161)	270	300	(30)	802	300	502
903300	COLLECTING EXPENSES	873	1,615	(742)	3,328	1,615	1,713	1,854	1,615	239
903300	COLLECTING EXPENSES	15,670	15,473	197	15,282	15,473	(191)	13,487	15,473	(1,986)
903520	BILLING & ACCTNG OTH EXP	(3,546)	-	(3,546)	-	-	-	-	-	-
903520	BILLING & ACCTNG OTH EXP	202	690	(488)	1,277	690	587	208	1,595	(1,387)
903520	BILLING & ACCTNG OTH EXP	5,487	4,700	787	3,067	4,700	(1,633)	(725)	4,700	(5,425)
903520	BILLING & ACCTNG OTH EXP	19,389	7,000	12,389	13,402	7,000	6,402	20,365	7,000	13,365
903521	CUST ACCTG-BILLING/TELEPHONE	9,937	7,880	2,057	6,091	7,880	(1,789)	6,744	7,880	(1,136)
903523	CUST ACCTG-BILLING/POSTAGE	30,057	38,341	(8,284)	45,129	38,341	6,788	42,720	38,341	4,379
904000	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	-	-	-
904000	UNCOLLECTIBLE ACCOUNTS	(7,567)	27,917	(35,484)	33,433	27,917	5,516	13,862	27,917	(14,055)
905100	MISC CUST ACCTNG EXPENSES	-	-	-	-	-	-	-	-	-
905100	MISC CUST ACCTNG EXPENSES	(455)	110	(565)	83	110	(27)	(18)	110	(128)
905100	MISC CUST ACCTNG EXPENSES	2,490	350	2,140	4,442	2,500	1,942	2,724	2,000	724
905100	MISC CUST ACCTNG EXPENSES	786	2,025	(1,239)	5,724	1,025	4,699	4,032	175	3,857
905100	MISC CUST ACCTNG EXPENSES	1,563	1,715	(152)	2,331	1,715	616	12,794	1,900	10,894
910110	ANNUAL REPORT EXPENSES	8,635	32,962	(24,327)	32,214	31,180	1,034	17,816	28,320	(10,504)
920000	ADM & GENERAL SALARIES	-	-	-	-	-	-	-	-	-
920000	ADM & GENERAL SALARIES	-	-	-	-	-	-	-	-	-
920000	ADM & GENERAL SALARIES	336	-	336	-	-	-	-	-	-
920000	ADM & GENERAL SALARIES	82	-	82	164	-	164	113	-	113
920000	ADM & GENERAL SALARIES	1,089	-	1,089	2,546	-	2,546	2,308	-	2,308
920000	ADM & GENERAL SALARIES	1,323	-	1,323	575	-	575	1,035	-	1,035
920000	ADM & GENERAL SALARIES	1,530	-	1,530	1,222	-	1,222	1,713	-	1,713

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AWW	AWW_DESC	2006 January Actual	2006 January Budget	Variance	2006 February Actual	2006 February Budget	Variance	2006 March Actual	2006 March Budget	Variance
920000	ADM & GENERAL SALARIES	3,969	-	3,969	3,279	-	3,279	2,991	-	2,991
920000	ADM & GENERAL SALARIES	(10,072)	-	(10,072)	1,363	-	1,363	11,145	-	11,145
920000	ADM & GENERAL SALARIES	6,676	-	6,676	5,926	-	5,926	4,129	-	4,129
920000	ADM & GENERAL SALARIES	6,008	-	6,008	5,156	-	5,156	4,211	-	4,211
920000	ADM & GENERAL SALARIES	6,319	-	6,319	5,769	-	5,769	4,483	-	4,483
920000	ADM & GENERAL SALARIES	2,513	-	2,513	3,028	-	3,028	3,638	-	3,638
920000	ADM & GENERAL SALARIES	5,088	-	5,088	5,389	-	5,389	3,694	-	3,694
920000	ADM & GENERAL SALARIES	9,577	-	9,577	7,982	-	7,982	8,270	-	8,270
920000	ADM & GENERAL SALARIES	22,498	-	22,498	5,492	-	5,492	4,016	-	4,016
920000	ADM & GENERAL SALARIES	26,250	-	26,250	16,233	-	16,233	18,328	-	18,328
920000	ADM & GENERAL SALARIES	48,242	-	48,242	19,882	-	19,882	25,908	-	25,908
920000	ADM & GENERAL SALARIES	53,385	-	53,385	35,827	-	35,827	35,846	-	35,846
920000	ADM & GENERAL SALARIES	52,033	-	52,033	49,494	-	49,494	49,938	-	49,938
920000	ADM & GENERAL SALARIES	70,660	-	70,660	50,091	-	50,091	54,441	-	54,441
920000	ADM & GENERAL SALARIES	100,201	-	100,201	58,353	-	58,353	57,588	-	57,588
920000	ADM & GENERAL SALARIES	103,560	-	103,560	48,910	-	48,910	90,354	-	90,354
920000	ADM & GENERAL SALARIES	(65,003)	400,924	(465,927)	28,357	384,308	(355,951)	69,934	434,161	(364,227)
920520	INCENTIVE PLAN EXP OFFICERS	7,500	12,481	(4,981)	7,500	11,885	(4,385)	(124,872)	13,672	(138,544)
921100	EXPENSES OF EMPLOYEES	-	-	-	-	-	-	-	-	-
921100	EXPENSES OF EMPLOYEES	1,768	1,312	456	677	1,337	(660)	958	2,437	(1,479)
921100	EXPENSES OF EMPLOYEES	504	2,437	(1,933)	4,666	1,837	2,829	1,849	3,917	(2,068)
921100	EXPENSES OF EMPLOYEES	(1,753)	-	(1,753)	(1,270)	-	(1,270)	(1,775)	-	(1,775)
921100	EXPENSES OF EMPLOYEES	396	196	200	428	196	232	(33)	196	(229)
921100	EXPENSES OF EMPLOYEES	-	-	-	63,313	-	63,313	-	-	-
921200	MISC OFFICE EXPENSES	-	-	-	-	-	-	-	-	-
921200	MISC OFFICE EXPENSES	(85)	-	(85)	118	300	(182)	(91)	120	(211)
921200	MISC OFFICE EXPENSES	1,032	848	184	579	848	(269)	762	848	(86)
921200	MISC OFFICE EXPENSES	163	-	163	520	-	520	1,327	-	1,327
921200	MISC OFFICE EXPENSES	(1,418)	2,200	(3,618)	11,862	2,200	9,662	(370)	2,200	(2,570)
921200	MISC OFFICE EXPENSES	1,793	1,750	43	3,191	1,750	1,441	2,800	1,750	1,050
921210	MISC OFFICE EXP TEL	(728)	1,295	(2,023)	768	1,295	(527)	4,571	1,295	3,276
921210	MISC OFFICE EXP TEL	5,677	4,257	1,420	407	4,287	(3,880)	3,643	4,257	(614)
921220	MISC OFFICE EXP SUP	1,685	2,534	(849)	824	1,484	(660)	1,426	1,484	(58)
921220	MISC OFFICE EXP SUP	15	2,662	(2,647)	5,414	2,877	2,537	3,061	2,852	209
921250	OFFICE BUILDING OPERATION	(76)	-	(76)	172	300	(128)	15	120	(105)
921300	PERSONAL/VEHICLE	10,802	13,150	(2,348)	6,183	13,150	(6,967)	3,391	13,150	(9,759)
923100	SERVICE COMPANY CHARGES	-	-	-	-	-	-	-	-	-
923100	SERVICE COMPANY CHARGES	-	-	-	-	-	-	3	-	3
923100	SERVICE COMPANY CHARGES	(8,572)	18,000	(26,572)	15,922	19,000	(3,078)	32,616	18,000	14,616
923100	SERVICE COMPANY CHARGES	-	-	-	-	-	-	27,458	-	27,458
923100	SERVICE COMPANY CHARGES	95,738	127,000	(31,262)	116,918	120,000	(3,082)	137,024	133,000	4,024
923100	SERVICE COMPANY CHARGES	257,242	400,000	(142,758)	413,671	350,000	63,671	298,975	390,000	(91,025)
923200	AUDITING SERVICES	8,242	-	8,242	3,352	-	3,352	3,352	-	3,352
923300	LEGAL SERVICES	-	-	-	-	-	-	-	-	-
923300	LEGAL SERVICES	6,908	12,500	(5,592)	1,146	12,500	(11,354)	3,086	12,500	(9,414)
923400	ENGINEERING SERVICES	(142)	-	(142)	-	-	-	-	-	-
923400	ENGINEERING SERVICES	-	-	-	-	-	-	15,921	-	15,921
923500	OTHER SERVICES-CURRENT	161	-	161	-	-	-	-	-	-
923500	OTHER SERVICES-CURRENT	358	2,776	(2,418)	148	2,876	(2,728)	(506)	2,776	(3,282)
923500	OTHER SERVICES-CURRENT	5,845	4,000	1,845	10,051	4,000	6,051	3,128	4,000	(872)
923500	OTHER SERVICES-CURRENT	16,853	8,284	8,569	4,689	8,284	(3,595)	8,625	8,284	341
923500	OTHER SERVICES-CURRENT	16,598	12,985	3,613	11,975	12,970	(995)	6,591	10,735	(4,144)
923500	OTHER SERVICES-CURRENT	25,488	13,425	12,063	10,494	13,425	(2,931)	36,478	13,725	22,753
924000	PROPERTY INSURANCE	12,508	3,000	9,508	5,323	3,000	2,323	6,082	3,000	3,082
925110	WORKMENS COMP PREMIUM EXP	8,877	9,407	(530)	11,044	9,407	1,637	9,869	9,407	462
925300	INJURIES & DAMAGES EXP	933	1,000	(67)	39	1,000	(961)	(168)	1,000	(1,168)
925400	GENERAL LIABILITY	22,232	29,417	(7,185)	60,989	29,417	31,572	87,876	29,417	58,459
926100	ACCURUED OPEB EXPENSE	58,725	65,597	(6,872)	49,062	65,597	(16,535)	53,422	65,597	(12,175)
926110	GROUP INSURANCE PREM EXP	74,422	83,035	(8,613)	83,278	79,414	3,864	81,555	90,278	(8,723)
926200	OTHER WELFARE EXPENSES	3,772	100	3,672	161	500	(339)	1,061	100	961
926200	OTHER WELFARE EXPENSES	18	-	18	5,083	8,500	(3,417)	2,093	300	1,793
926220	ESOP CONTRIBUTIONS EXPENSE	(3,491)	1,716	(5,207)	(21)	1,493	(1,514)	(257)	1,465	(1,722)
926220	ESOP CONTRIBUTIONS EXPENSE	-	-	-	-	-	-	-	-	-
926250	401-K CONTRIBUTIONS EXPENSE	2,527	11,956	(9,429)	(2,778)	11,243	(14,021)	(8,511)	12,159	(20,670)
926400	PENSION PLAN EXPENSE	55,709	67,006	(11,297)	45,217	67,006	(21,789)	52,244	67,006	(14,762)
926600	OTHER PENSION PLAN EXPENSE	3,067	-	3,067	2,925	-	2,925	3,289	-	3,289
928100	AMORT EXP RATE PROCEEDING	-	-	-	-	-	-	-	-	-
928100	AMORT EXP RATE PROCEEDING	30,091	29,451	640	30,091	29,451	640	30,091	29,451	640
928400	OTH REGULATRY EXP-CURRENT	14,074	5,615	8,459	22,395	25,300	(2,905)	1,167	5,615	(4,448)
930130	OTHER GENERAL EXPENSE	6,031	-	6,031	11,059	-	11,059	7,369	-	7,369
930130	OTHER GENERAL EXPENSE	75	758	(683)	96	758	(662)	(127)	758	(885)
930200	AMORTIZE MISC CHARGES	-	-	-	(15,828)	-	(15,828)	-	-	-
930210	MISC GENERAL EXP-CURRENT	(18)	-	(18)	9	-	9	-	-	-
930210	MISC GENERAL EXP-CURRENT	-	(8,000)	8,000	-	(9,000)	9,000	-	(8,000)	8,000
930210	MISC GENERAL EXP-CURRENT	(1,383)	-	(1,383)	1,350	-	1,350	3,687	-	3,687
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	71	200	(129)	(71)	-	(71)	-	-	-
930210	MISC GENERAL EXP-CURRENT	3,305	4,800	(1,495)	16,082	4,800	11,282	10,150	4,800	5,350
930230	AMORT MISC GENERAL EXP	2,369	-	2,369	2,068	-	2,068	2,261	-	2,261
930260	MEALS & TRAVEL EXPENSES-TAXABL	1,754	834	920	720	859	(139)	1,060	1,959	(899)
930300	RESEARCH & DEV EXP	(852)	333	(1,185)	13	333	(320)	(56)	333	(389)
930600	TRANSPORTATION EXPENSES	(722)	-	(722)	-	-	-	181	-	181

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AWW	AWW_DESC	2006 January Actual	2006 January Budget	Variance	2006 February Actual	2006 February Budget	Variance	2006 March Actual	2006 March Budget	Variance
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	-	-	37	-	37	-	-	-
930600	TRANSPORTATION EXPENSES	64	132	(68)	220	132	88	589	132	457
930600	TRANSPORTATION EXPENSES	2,446	-	2,446	726	-	726	17,421	-	17,421
930600	TRANSPORTATION EXPENSES	(11,981)	24,687	(36,668)	(1,620)	26,422	(28,042)	(5,028)	22,767	(27,795)
930600	TRANSPORTATION EXPENSES	19,737	5,833	13,904	18,568	5,833	12,735	17,025	5,833	11,192
930850	MISC GEN EXP-DIRECTORS FEES	-	-	-	-	-	-	216	-	216
930850	MISC GENERAL EXP-DIRECTORS FEES	-	-	-	-	-	-	-	-	-
930850	MISC GEN EXP-DIRECTORS FEES	1,729	4,250	(2,521)	(2,907)	-	(2,907)	4,500	-	4,500
930880	MISC GEN EXP-COMPANY DUES	1,071	250	821	1,337	-	1,337	1,325	-	1,325
930880	MISC GEN EXP-COMPANY DUES	-	-	-	-	-	-	27,516	3,600	23,916
930890	MISC GEN EXP-OTHER	4,825	8,306	(3,481)	4,611	6,200	(1,589)	(1,574)	2,970	(4,544)
930900	TAX PENALTY	-	-	-	-	-	-	374	-	374
931000	ADM & GENERAL RENTS	-	244	(244)	-	244	(244)	-	244	(244)
931000	ADM & GENERAL RENTS	2,324	3,077	(753)	5,720	3,077	2,643	2,305	3,077	(772)
932700	OR MN A&G MISC PROPTY MAT	3,699	4,629	(930)	2,567	3,404	(837)	5,804	1,451	4,353



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AWW	AWW_DESC	2006 April Actual	2006 April Budget	Variance	2006 May Actual	2006 May Budget	Variance	2006 June Actual	2006 June Budget	Variance
403000	DEPRECIATION EXPENSE	(95,953)	-	(95,953)	(96,608)	-	(96,608)	(97,012)	-	(97,012)
403000	DEPRECIATION EXPENSE	620,889	607,056	13,833	623,342	609,079	14,263	625,718	610,141	15,577
403000	DEPRECIATION EXPENSE	99,881	-	99,881	100,834	-	100,834	101,567	-	101,567
404430	AMORT REG ASSET - AFUDC	2,144	2,144	-	2,144	2,144	-	2,144	2,144	-
404430	AMORT REG ASSET - AFUDC	575	-	575	575	-	575	575	-	575
406000	AMORT UT PLT ACQ ADJUST	1,801	1,801	-	1,801	1,801	-	1,801	1,801	-
407000	AMORT PROPERTY LOSSES	35,957	36,562	(605)	35,957	36,562	(605)	34,349	36,562	(2,213)
408030	OTHER GENERAL TAXES	-	-	-	-	2,800	(2,800)	-	-	-
408030	OTHER GENERAL TAXES	5,914	-	5,914	5,914	-	5,914	5,914	-	5,914
408100	REAL & PERSON PROP TAXES	195,058	180,000	15,058	195,058	180,000	15,058	195,058	180,000	15,058
408110	GROSS INC & RECPTS TAXES	-	7,807	(7,807)	-	7,807	(7,807)	-	7,807	(7,807)
408140	FEDERAL UNEMPLYMNT TXS	152	-	152	200	-	200	41	-	41
408160	FICA	27,759	37,643	(9,884)	43,512	39,213	4,299	43,302	39,213	4,089
408180	STATE UNEMPLYMNT TXS	375	-	375	288	-	288	66	-	66
409100	SIT-CURRENT	355,630	63,628	292,002	102,090	39,471	62,619	96,363	51,675	44,688
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409150	FIT-CURRENT	1,738,280	257,712	1,480,568	487,810	157,165	330,645	495,941	204,284	291,657
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409210	SIT-OTH INC & DED-REG	13,645	(1,091)	14,736	(2,083)	(3,400)	1,317	(618)	(6,532)	5,914
409220	FIT-OTH INC & DED-REG	51,570	(4,249)	55,819	(10,417)	(13,236)	2,819	(3,087)	(25,427)	22,340
410400	DEF SIT-REG ASSET/LIAB	(1,809)	-	(1,809)	(1,809)	-	(1,809)	(1,809)	-	(1,809)
410400	DEF SIT-REG ASSET/LIAB	4,982	-	4,982	4,982	-	4,982	4,982	-	4,982
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	(309,493)	558	(310,051)	(104,022)	39,389	(143,411)	(35,438)	28,239	(63,677)
410700	DEF FIT-REG ASSET/LIAB	(13,385)	-	(13,385)	(13,385)	-	(13,385)	(13,385)	-	(13,385)
410700	DEF FIT-REG ASSET/LIAB	19,390	-	19,390	19,390	-	19,390	19,390	-	19,390
410900	DEF FIT-OTHER	(1,530,054)	(11,692)	(1,518,362)	(478,881)	136,448	(615,329)	(235,906)	89,388	(325,294)
412210	ITC RESTORED- 3%	(719)	-	(719)	(719)	-	(719)	-	-	(719)
412220	ITC RESTORED- 4%	(592)	-	(592)	(592)	-	(592)	-	-	(592)
412230	ITC RESTORED-10%	(6,655)	(9,565)	2,910	(6,655)	(8,953)	2,298	(6,655)	(4,891)	(1,764)
415100	M&J REVENUES-OUTSIDE	(162,312)	(141,761)	(20,551)	(153,508)	(141,761)	(11,747)	(131,823)	(141,761)	9,938
415110	M&J REVENUES-INSIDE	-	-	-	(10,802)	-	(10,802)	-	-	-
415110	M&J REVENUES-INSIDE	-	-	-	-	-	-	-	-	-
416100	M&J EXPENSES-OUTSIDE	8,950	-	8,950	25,519	-	25,519	12,008	-	12,008
416110	M&J EXPENSES-INSIDE	117,231	135,175	(17,944)	168,269	132,066	36,203	162,414	170,400	(7,986)
419510	OTHER INTEREST INCOME-IN	-	-	-	-	-	-	-	-	-
420100	AFUDC - EQUITY	(24,926)	(11,862)	(13,064)	(19,284)	(8,410)	(10,874)	(19,783)	(11,395)	(8,388)
420210	AFUDC - DEBT	(11,122)	(5,387)	(5,735)	(8,864)	(3,819)	(5,045)	(9,207)	(5,175)	(4,032)
425100	AMORT UT PLT ACQ ADJUST	-	-	-	-	-	-	-	-	-
425300	AMORT PREFERRED STOCK EXP	-	64	(64)	-	64	(64)	-	64	(64)
425300	AMORT PREFERRED STOCK EXP	64	-	64	64	-	64	64	-	64
426100	DONATIONS	8,745	11,800	(3,055)	21,289	22,830	(1,541)	43,385	39,400	3,985
426100	DONATIONS	-	(1,667)	1,667	-	(1,667)	1,667	-	(1,667)	1,667
426160	OTHER LOBBYING EXPENSES	9,943	-	9,943	4,165	-	4,165	-	-	-
426160	OTHER LOBBYING EXPENSES	-	1,000	(1,000)	-	1,000	(1,000)	-	2,000	(2,000)
426200	OTHER INCOME DEDUCTIONS	92	2,686	(2,594)	1,000	22,750	(21,750)	27,186	5,810	21,376
427100	INTEREST LTD-OUT-REG	137,713	394,867	(257,154)	137,713	394,867	(257,154)	137,713	394,867	(257,154)
427110	INTEREST LTD-OUT-TFB	-	-	-	-	-	-	-	-	-
427110	INTEREST LTD-OUT-TFB	-	-	-	-	-	-	-	-	-
427120	INTEREST LTD - INSIDE	257,154	-	257,154	257,154	-	257,154	257,154	-	257,154
428000	AMORT DEBT DISCOUNT & EXP	5,340	-	5,340	5,340	-	5,340	5,340	-	5,340
428000	AMORT DEBT DISCOUNT & EXP	669	6,009	(5,340)	669	6,009	(5,340)	669	6,009	(5,340)
431200	OTHER INTEREST EXPENSE	23	-	23	-	-	-	6	-	6
433100	INTEREST ON BANK DEBT	33,009	49,976	(16,967)	24,381	49,126	(24,745)	43,051	52,868	(9,817)
437100	DIV DEC PREF STK-OUTSIDE	6,562	38,325	(31,763)	6,562	38,325	(31,763)	6,562	38,325	(31,763)
437100	DIV DEC PREF STK-OUTSIDE	31,763	-	31,763	31,763	-	31,763	31,763	-	31,763
438200	DIV DEC COMMON STK - IN	-	-	-	-	-	-	62,696	788,283	(725,587)
461000	DOMESTIC SEWER SERV BILLED	(15,732)	(29,391)	13,659	(16,520)	(29,391)	12,871	(16,524)	(29,391)	12,867
461000	DOMESTIC SEWER SERV BILLED	(11,770)	-	(11,770)	(9,347)	-	(9,347)	(7,919)	-	(7,919)
461100	RES SALES BILLED METERED	(1,560,317)	(2,105,486)	545,169	(2,763,361)	(2,199,583)	(563,778)	(2,297,843)	(2,251,385)	(46,458)
461110	RES SALES UNBILL METERED	(458,322)	-	(458,322)	931,520	-	931,520	(282,753)	-	(282,753)
461200	COM SALES BILLED METERED	(764,026)	(955,834)	191,808	(1,092,504)	(1,100,383)	7,879	(1,013,956)	(1,061,374)	47,418
461210	COM SALES UNBILL METERED	(147,938)	-	(147,938)	262,844	-	262,844	(106,424)	-	(106,424)
461300	IND SALES BILLED METERED	(117,221)	(147,181)	29,960	(111,577)	(107,520)	(4,057)	(128,151)	(138,241)	10,090
461310	IND SALES UNBILL METERED	(59,205)	-	(59,205)	86,584	-	86,584	(26,482)	-	(26,482)
461400	MISC SALES BILLED METERED	(517)	-	(517)	196	-	196	171	-	171
462000	PRIV FIR PROT SER BILLED	(88,492)	(86,594)	(1,898)	(86,828)	(86,594)	(234)	(87,221)	(86,594)	(627)
462100	PRIV FIR PROT SER UNBILL	(4,989)	-	(4,989)	13,621	-	13,621	(26,469)	-	(26,469)
462210	INDUSTRIAL WASTE SERVICE	(1,180)	-	(1,180)	(1,341)	-	(1,341)	(1,078)	-	(1,078)
463000	PUB FIRE PROT SER BILLED	(180,300)	(187,251)	6,951	(184,568)	(187,251)	2,683	(180,335)	(187,251)	6,916
463100	PUB FIRE PROT SER UNBILL	(12,483)	-	(12,483)	42,685	-	42,685	(30,202)	-	(30,202)
463300	PUB AUTH SEWER SERV BILLED	-	-	-	-	-	-	-	-	-
464200	PUB AUTH SLS BILLED METRD	(261,403)	(358,081)	96,678	(255,153)	(389,283)	134,130	(298,897)	(270,605)	(28,292)
464210	PUB AUTH SLS UNBILL METRD	(126,946)	-	(126,946)	103,691	-	103,691	27,910	-	27,910
466000	SALES FOR RESALE BILLED	(84,545)	(120,150)	35,605	(84,740)	(120,150)	35,410	(104,967)	(120,150)	15,183
466100	SALES FOR RESALE UNBILL	(4,728)	-	(4,728)	24,108	-	24,108	(13,294)	-	(13,294)
471100	RECONNECTION CHARGES	(13,818)	(63,920)	50,102	(18,550)	(63,920)	45,370	(17,059)	(63,920)	46,861
471200	OTHER MISC SERV REVENUES	(1,146)	(1,850)	704	(1,845)	(1,850)	5	(2,028)	(1,850)	(178)
471200	OTHER MISC SERV REVENUES	(25)	-	(25)	(25)	-	(25)	(75)	-	(75)
472000	RENTS FROM WATER PROPERTY	(7,303)	(7,302)	(1)	(15,817)	(7,302)	(8,515)	(12,320)	(7,302)	(5,018)
474100	BILL & COLL SERV FOR OTH	(78,216)	(72,561)	(5,655)	(71,764)	(72,561)	797	(87,665)	(72,561)	(15,104)
474300	MISCELLANEOUS	(35,760)	-	(35,760)	(61,848)	-	(61,848)	(65,424)	-	(65,424)

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AWW	AWW_DESC	2006 April Actual	2006 April Budget	Variance	2006 May Actual	2006 May Budget	Variance	2006 June Actual	2006 June Budget	Variance
474300	MISCELLANEOUS	(454)	-	(454)	119	-	119	200	-	200
602000	PURCHASED WATER	41,346	37,250	4,096	47,904	37,250	10,654	34,563	36,250	(1,687)
603100	MISCELLANEOUS SS EXPENSES	127	125	2	(38)	125	(163)	(39,869)	125	(39,994)
603100	MISCELLANEOUS SS EXPENSES	2,990	-	2,990	(2,255)	-	(2,255)	-	1,175	(1,175)
603100	MISCELLANEOUS SS EXPENSES	809	425	384	291	175	116	1,966	475	1,491
603100	MISCELLANEOUS SS EXPENSES	307	1,250	(943)	721	1,250	(529)	846	1,250	(404)
603100	MISCELLANEOUS SS EXPENSES	603	2,035	(1,432)	17,745	2,035	15,710	(16,361)	2,035	(18,396)
603100	MISCELLANEOUS SS EXPENSES	2,931	2,000	931	2,219	1,000	1,219	1,036	1,000	36
603100	MISCELLANEOUS SS EXPENSES	112	1,500	(1,388)	2,797	1,500	1,297	1,931	1,500	431
611100	OR MN SS STRUCT & IMP MAT	8,693	172,043	(163,350)	7,078	7,043	35	5,460	10,043	(4,583)
613120	AMORT DEF EXP LAK RIV & OTH	374	483	(109)	483	483	-	483	483	-
614120	AMORT DEF EXP WELLS & SPR	-	-	-	-	-	-	-	-	-
622100	POWER PRODUCTION EXP.	-	-	-	583	40,544	(39,961)	-	3,697	(3,697)
623110	POWER PURCH FOR PUMP ELEC	19,526	20,452	(926)	11,628	19,146	(7,518)	29,511	25,795	3,716
623210	FUEL PURCH FOR PUMP OTHER	31	68	(37)	368	-	368	278	87	191
623210	FUEL PURCH FOR PUMP OTHER	148,321	133,736	14,585	134,250	144,822	(10,572)	203,075	150,816	52,259
624100	PUMPING EXPENSE	15	200	(185)	(60)	1,480	(1,540)	-	200	(200)
624500	PUMPING EXPENSES ELECTRIC	-	-	-	-	-	-	-	-	-
626500	MISC PUMPING EXP ELECTRIC	-	-	-	-	50	(50)	659	-	659
633200	OR MN PUMP EQPT MAT OTHER	-	-	-	36	-	36	381	-	381
633200	OR MN PUMP EQPT MAT ELEC	(875)	4,850	(5,725)	3,672	5,404	(1,732)	4,787	7,104	(2,317)
641100	GENERAL CHEMICALS	8,733	7,896	837	3,859	7,896	(4,037)	8,699	7,896	803
641100	GENERAL CHEMICALS	105,887	70,035	35,852	54,042	112,160	(58,118)	142,347	121,280	21,067
642300	GENERAL WT EXPENSES	-	-	-	-	-	-	-	-	-
642300	GENERAL WT EXPENSES	-	-	-	-	-	-	-	-	-
642300	GENERAL WT EXPENSES	884	650	234	1,338	650	688	752	675	77
642300	GENERAL WT EXPENSES	1,085	695	390	(905)	1,725	(2,630)	1,651	1,755	(104)
642300	GENERAL WT EXPENSES	2,407	2,325	82	1,098	2,125	(1,027)	2,489	1,975	514
642300	GENERAL WT EXPENSES	2,904	4,905	(2,001)	7,666	2,970	4,696	6,888	6,870	18
642300	GENERAL WT EXPENSES	12,466	5,000	7,466	(284)	4,500	(4,784)	14,904	7,500	7,404
643100	MISC WT EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
643100	MISC WT EXPENSES-CURRENT	347	250	97	793	250	543	1,775	250	1,525
643100	MISC WT EXPENSES-CURRENT	447	450	(3)	270	450	(180)	513	450	63
643100	MISC WT EXPENSES-CURRENT	1,424	100	1,324	124	700	(576)	1,440	700	740
643100	MISC WT EXPENSES-CURRENT	538	500	38	357	490	(133)	946	510	436
643100	MISC WT EXPENSES-CURRENT	344	300	44	369	300	69	419	300	119
643100	MISC WT EXPENSES-CURRENT	740	1,232	(492)	3,387	977	2,410	237	252	(15)
643300	WASTE DISPOSAL EXP (CUR)	9,833	7,400	2,433	3,867	29,400	(25,533)	13,531	7,400	6,131
643310	AMORT WASTE DISPOSAL EXP	7,814	15,813	(7,999)	7,814	15,813	(7,999)	7,814	15,813	(7,999)
651100	OR MN WT STRUCT & IMP MAT	326	1,975	(1,649)	2,007	1,975	32	5,022	1,975	3,047
651100	OR MN WT STRUCT & IMP MAT	2,665	2,300	365	1,001	3,000	(1,999)	1,033	1,000	33
651120	AMORT DEF EXP WT STRUCT	10,615	11,734	(1,119)	13,264	11,734	1,530	13,264	11,734	1,530
662100	T&D LINES EXPENSE	2,335	1,800	535	2,834	1,800	1,034	2,753	1,800	953
662100	T&D LINES EXPENSE	3,239	7,743	(4,504)	1,263	7,743	(6,480)	7,838	9,816	(1,978)
663300	MISC METER EXPENSES	12,731	3,900	8,831	6,116	3,900	2,216	12,618	3,900	8,718
665300	MISC T&D EXPENSES-CURRENT	77	-	77	13	-	13	13	-	13
665300	MISC T&D EXPENSES-CURRENT	1,347	834	513	517	834	(317)	568	834	(266)
665300	MISC T&D EXPENSES-CURRENT	1,953	300	1,653	3,060	300	2,760	1,349	300	1,049
665300	MISC T&D EXPENSES-CURRENT	308	794	(486)	3,190	794	2,396	119	794	(675)
665300	MISC T&D EXPENSES-CURRENT	2,380	2,120	260	1,508	1,120	388	1,676	1,120	556
665300	MISC T&D EXPENSES-CURRENT	7,549	670	6,879	7,073	670	6,403	3,915	670	3,245
666000	T&D RENTS	926	185	741	222	185	37	-	185	(185)
666000	T&D RENTS	-	250	(250)	-	250	(250)	-	250	(250)
667100	MISC SEWER T & D EXP	607	267	340	(21)	267	(288)	961	267	694
671100	OR MN T&D STRUCT & IMP-MAT	16,240	10,600	5,640	11,687	10,600	1,087	31,966	10,600	21,366
672120	AMORT DEF EXP RES & STAND	10,357	15,353	(4,996)	13,823	15,353	(1,530)	13,823	15,353	(1,530)
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	-	-	-
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	-	-	-
678100	OR MN OTHER T&D PLANT MAT	1,546	4,000	(2,454)	(90)	4,000	(4,090)	2,269	4,000	(1,731)
678100	OR MN OTHER T&D PLANT MAT	27,793	20,000	7,793	11,331	20,000	(8,669)	23,109	20,000	3,109
903100	CONTRACT & ORDERS EXPENS	-	-	-	-	-	-	-	-	-
903100	CONTRACT & ORDERS EXPENS	22	300	(278)	558	300	258	243	300	(57)
903300	COLLECTING EXPENSES	918	1,615	(697)	4,624	1,615	3,009	1,820	1,615	205
903300	COLLECTING EXPENSES	6,500	15,473	(8,973)	21,085	15,473	5,612	14,793	15,473	(680)
903520	BILLING & ACCTNG OTH EXP	-	-	-	-	-	-	2,531	-	2,531
903520	BILLING & ACCTNG OTH EXP	15	1,250	(1,235)	(375)	350	(725)	-	1,550	(1,550)
903520	BILLING & ACCTNG OTH EXP	353	4,700	(4,347)	60,195	4,700	55,495	10,869	4,700	6,169
903520	BILLING & ACCTNG OTH EXP	24,643	7,000	17,643	18,451	7,000	11,451	16,354	7,000	9,354
903521	CUST ACCTG-BILLING/TELEPHONE	3,466	7,880	(4,414)	3,116	7,880	(4,764)	3,377	7,880	(4,503)
903523	CUST ACCTG-BILLING/POSTAGE	39,441	38,341	1,100	39,020	38,341	679	45,776	38,341	7,435
904000	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	-	-	-
904000	UNCOLLECTIBLE ACCOUNTS	23,397	27,917	(4,520)	17,468	27,917	(10,449)	36,878	27,917	8,961
905100	MISC CUST ACCTNG EXPENSES	-	-	-	216	-	216	-	-	-
905100	MISC CUST ACCTNG EXPENSES	1,021	110	911	(33)	110	(143)	258	110	148
905100	MISC CUST ACCTNG EXPENSES	2,285	1,500	785	40	1,100	(1,060)	508	300	208
905100	MISC CUST ACCTNG EXPENSES	2,010	175	1,835	3,898	175	3,723	4,540	175	4,365
905100	MISC CUST ACCTNG EXPENSES	2,727	1,715	1,012	4,219	1,715	2,504	14,371	1,900	12,471
910110	ANNUAL REPORT EXPENSES	8,157	26,095	(17,938)	29,558	23,513	6,045	32,971	25,920	7,051
920000	ADM & GENERAL SALARIES	-	-	-	-	-	-	20	-	20
920000	ADM & GENERAL SALARIES	-	-	-	-	-	-	-	-	-
920000	ADM & GENERAL SALARIES	154	-	154	-	-	-	(20)	-	(20)
920000	ADM & GENERAL SALARIES	546	-	546	319	-	319	-	-	150
920000	ADM & GENERAL SALARIES	1,708	-	1,708	-	-	-	-	-	-
920000	ADM & GENERAL SALARIES	872	-	872	1,546	-	1,546	1,070	-	1,070
920000	ADM & GENERAL SALARIES	863	-	863	2,918	-	2,918	1,780	-	1,780

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AWW	AWW_DESC	2006 April Actual	2006 April Budget	Variance	2006 May Actual	2006 May Budget	Variance	2006 June Actual	2006 June Budget	Variance
920000	ADM & GENERAL SALARIES	2,856	-	2,856	4,520	-	4,520	3,212	-	3,212
920000	ADM & GENERAL SALARIES	5,586	-	5,586	(15,155)	-	(15,155)	17,012	-	17,012
920000	ADM & GENERAL SALARIES	4,580	-	4,580	7,477	-	7,477	3,235	-	3,235
920000	ADM & GENERAL SALARIES	4,303	-	4,303	7,600	-	7,600	3,430	-	3,430
920000	ADM & GENERAL SALARIES	6,838	-	6,838	8,118	-	8,118	4,767	-	4,767
920000	ADM & GENERAL SALARIES	3,228	-	3,228	13,187	-	13,187	6,300	-	6,300
920000	ADM & GENERAL SALARIES	1,663	-	1,663	25,081	-	25,081	18,918	-	18,918
920000	ADM & GENERAL SALARIES	9,854	-	9,854	14,281	-	14,281	12,179	-	12,179
920000	ADM & GENERAL SALARIES	7,731	-	7,731	16,559	-	16,559	10,317	-	10,317
920000	ADM & GENERAL SALARIES	13,722	-	13,722	19,779	-	19,779	17,093	-	17,093
920000	ADM & GENERAL SALARIES	24,346	-	24,346	29,253	-	29,253	27,630	-	27,630
920000	ADM & GENERAL SALARIES	37,499	-	37,499	57,875	-	57,875	41,340	-	41,340
920000	ADM & GENERAL SALARIES	46,325	-	46,325	71,379	-	71,379	40,206	-	40,206
920000	ADM & GENERAL SALARIES	49,554	-	49,554	74,148	-	74,148	49,393	-	49,393
920000	ADM & GENERAL SALARIES	60,236	-	60,236	86,379	-	86,379	66,559	-	66,559
920000	ADM & GENERAL SALARIES	62,707	-	62,707	74,584	-	74,584	64,460	-	64,460
920000	ADM & GENERAL SALARIES	48,466	405,337	(356,871)	(122,987)	422,161	(545,148)	106,475	422,161	(315,686)
920520	INCENTIVE PLAN EXP OFFICERS	8,490	12,919	(4,429)	11,318	13,534	(2,216)	12,762	13,534	(772)
921100	EXPENSES OF EMPLOYEES	-	-	-	10	-	10	-	-	-
921100	EXPENSES OF EMPLOYEES	1,223	1,857	(634)	1,191	1,607	(416)	1,910	1,987	(77)
921100	EXPENSES OF EMPLOYEES	2,704	1,752	952	5,026	1,812	3,214	3,354	7,701	(4,347)
921100	EXPENSES OF EMPLOYEES	(1,179)	-	(1,179)	(2,136)	-	(2,136)	(1,203)	-	(1,203)
921100	EXPENSES OF EMPLOYEES	15	196	(181)	(59)	196	(255)	-	196	(196)
921100	EXPENSES OF EMPLOYEES	-	-	-	50	-	50	-	-	-
921200	MISC OFFICE EXPENSES	-	-	-	-	-	-	-	-	-
921200	MISC OFFICE EXPENSES	(27)	-	(27)	-	165	(165)	1	120	(119)
921200	MISC OFFICE EXPENSES	1,148	848	300	702	848	(146)	1,320	848	472
921200	MISC OFFICE EXPENSES	774	-	774	1,104	-	1,104	4,367	-	4,367
921200	MISC OFFICE EXPENSES	6,202	2,200	4,002	1,516	2,200	(684)	2,492	2,200	292
921200	MISC OFFICE EXPENSES	3,055	1,750	1,305	2,076	1,750	326	7,500	1,750	5,750
921210	MISC OFFICE EXP TEL	2,442	1,295	1,147	5,127	1,295	3,832	3,181	1,295	1,886
921210	MISC OFFICE EXP TEL	9,425	4,257	5,168	8,579	4,287	4,292	6,997	4,257	2,740
921220	MISC OFFICE EXP SUP	3,309	2,534	775	1,691	1,484	207	555	1,484	(929)
921220	MISC OFFICE EXP SUP	1,685	2,937	(1,252)	2,056	2,702	(646)	4,437	2,537	1,900
921250	OFFICE BUILDING OPERATION	50	-	50	32	165	(133)	(5)	120	(125)
921300	PERSONAL/VEHICLE	14,791	13,150	1,641	5,719	13,150	(7,431)	5,874	13,150	(7,276)
923100	SERVICE COMPANY CHARGES	-	-	-	-	-	-	-	-	-
923100	SERVICE COMPANY CHARGES	-	-	-	18	-	18	23,738	-	23,738
923100	SERVICE COMPANY CHARGES	5,803	18,000	(12,197)	14,486	19,000	(4,514)	4,713	18,000	(13,587)
923100	SERVICE COMPANY CHARGES	19,011	-	19,011	34,974	-	34,974	96,743	-	96,743
923100	SERVICE COMPANY CHARGES	114,005	125,000	(10,995)	142,446	131,000	11,446	154,028	132,000	22,028
923100	SERVICE COMPANY CHARGES	349,595	387,000	(37,405)	342,385	381,000	(38,615)	378,376	382,000	(3,624)
923200	AUDITING SERVICES	-	-	-	865	-	865	13,297	-	13,297
923300	LEGAL SERVICES	-	-	-	-	-	-	-	-	-
923300	LEGAL SERVICES	4,408	(12,500)	16,908	5,507	12,500	(6,993)	3,385	12,500	(9,115)
923400	ENGINEERING SERVICES	-	-	-	-	-	-	-	-	-
923400	ENGINEERING SERVICES	-	-	-	-	-	-	-	-	-
923500	OTHER SERVICES-CURRENT	-	-	-	-	-	-	-	-	-
923500	OTHER SERVICES-CURRENT	312	3,126	(2,814)	(939)	2,961	(3,900)	-	2,866	(2,866)
923500	OTHER SERVICES-CURRENT	3,377	5,393	(2,016)	(1,284)	5,393	(6,677)	4,731	5,393	(662)
923500	OTHER SERVICES-CURRENT	2,453	8,284	(5,831)	(2,488)	8,284	(10,772)	-	8,284	(8,284)
923500	OTHER SERVICES-CURRENT	10,816	13,120	(2,304)	19,304	11,635	7,669	16,924	18,375	(1,451)
923500	OTHER SERVICES-CURRENT	11,836	18,692	(6,856)	32,764	17,292	15,472	22,535	17,992	4,543
924000	PROPERTY INSURANCE	186	3,000	(2,814)	24,408	3,000	21,408	10,331	3,000	7,331
925110	WORKMENS COMP PREMIUM EXP	(1,616)	9,407	(11,023)	19,823	9,407	10,416	9,883	9,407	476
925300	INJURIES & DAMAGES EXP	75	1,000	(925)	100	1,000	(900)	135	1,000	(865)
925400	GENERAL LIABILITY	4,219	29,417	(25,198)	55,763	29,417	26,346	22,198	29,417	(7,219)
926100	ACCRUED OPEB EXPENSE	58,180	65,597	(7,417)	50,459	65,597	(15,138)	56,635	65,597	(8,962)
926110	GROUP INSURANCE PREM EXP	82,803	84,022	(1,219)	72,395	87,689	(15,294)	86,970	87,689	(719)
926200	OTHER WELFARE EXPENSES	251	200	51	750	1,150	(400)	-	2,500	(2,500)
926200	OTHER WELFARE EXPENSES	(275)	-	(275)	-	-	-	-	-	-
926220	ESOP CONTRIBUTIONS EXPENSE	(10,071)	1,337	(11,408)	(402)	1,099	(1,501)	-	1,525	(1,525)
926220	ESOP CONTRIBUTIONS EXPENSE	833	-	833	208	-	208	162	-	162
926250	401-K CONTRIBUTIONS EXPENSE	5,901	11,525	(5,624)	4,416	11,450	(7,034)	8,934	12,242	(3,308)
926400	PENSION PLAN EXPENSE	96,177	67,006	29,171	58,772	67,006	(8,234)	63,246	67,006	(3,760)
926600	OTHER PENSION PLAN EXPENSE	3,500	-	3,500	6,160	-	6,160	3,892	-	3,892
928100	AMORT EXP RATE PROCEEDING	-	-	-	-	-	-	8,570	-	8,570
928100	AMORT EXP RATE PROCEEDING	30,091	29,451	640	30,086	29,451	635	30,086	29,451	635
928400	OTH REGULATRY EXP-CURRENT	7,136	7,615	(479)	3,830	25,375	(21,545)	6,517	17,375	(10,858)
930130	OTHER GENERAL EXPENSE	4,215	-	4,215	(3,427)	-	(3,427)	71,733	-	71,733
930130	OTHER GENERAL EXPENSE	262	758	(496)	(15)	758	(773)	-	758	(758)
930200	AMORTIZE MISC CHARGES	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	-	(9,000)	9,000	-	(8,000)	8,000	-	(9,000)	9,000
930210	MISC GENERAL EXP-CURRENT	(2,822)	-	(2,822)	(273)	-	(273)	672	-	672
930210	MISC GENERAL EXP-CURRENT	62	-	62	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	2,669	-	2,669	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	5,747	-	5,747
930210	MISC GENERAL EXP-CURRENT	120	400	(280)	(120)	7,000	(7,120)	-	500	(500)
930210	MISC GENERAL EXP-CURRENT	6,405	4,800	1,605	14,170	4,800	9,370	15,843	4,800	11,043
930230	AMORT MISC GENERAL EXP	2,068	-	2,068	2,068	-	2,068	2,236	-	2,236
930260	MEALS & TRAVEL EXPENSES-TAXABL	601	1,379	(778)	776	1,129	(353)	1,910	1,479	431
930300	RESEARCH & DEV EXP	25	333	(308)	(100)	333	(433)	-	333	(333)
930600	TRANSPORTATION EXPENSES	225	-	225	117	-	117	-	-	-

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AWW	AWW_DESC	2006 April Actual	2006 April Budget	Variance	2006 May Actual	2006 May Budget	Variance	2006 June Actual	2006 June Budget	Variance
930600	TRANSPORTATION EXPENSES	-	-	-	20	-	20	-	-	-
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	380	-	380
930600	TRANSPORTATION EXPENSES	919	132	787	119	132	(13)	748	132	616
930600	TRANSPORTATION EXPENSES	11,140	-	11,140	10,693	-	10,693	18,940	-	18,940
930600	TRANSPORTATION EXPENSES	(1,261)	27,062	(28,323)	(1,826)	26,755	(28,581)	(213)	26,727	(26,940)
930600	TRANSPORTATION EXPENSES	17,908	5,833	12,075	20,814	5,833	14,981	24,692	5,833	18,859
930850	MISC GEN EXP-DIRECTORS FEES	-	-	-	-	-	-	-	-	-
930850	MISC GENERAL EXP-DIRECTORS FEES	-	-	-	-	-	-	3,233	-	3,233
930850	MISC GEN EXP-DIRECTORS FEES	-	4,250	(4,250)	3,000	-	3,000	-	-	-
930880	MISC GEN EXP-COMPANY DUES	-	-	-	1,390	-	1,390	2,779	175	2,604
930880	MISC GEN EXP-COMPANY DUES	(2,756)	-	(2,756)	-	-	-	-	-	-
930890	MISC GEN EXP-OTHER	(250)	1,400	(1,650)	227	65,694	(65,467)	2,079	100	1,979
930900	TAX PENALTY	171	-	171	-	-	-	25	-	25
931000	ADM & GENERAL RENTS	-	244	(244)	-	244	(244)	-	244	(244)
931000	ADM & GENERAL RENTS	(355)	3,077	(3,432)	814	3,077	(2,263)	882	3,077	(2,195)
932700	OR MN A&G MISC PROPTY MAT	310	1,575	(1,265)	3,662	919	2,743	765	3,999	(3,234)

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AWW	AWW_DESC	2006 July Actual	2006 July Budget	Variance	2006 August Actual	2006 August Budget	Variance	2006 September Actual	2006 September Budget	Variance
403000	DEPRECIATION EXPENSE	(97,603)	-	(97,603)	(98,312)	-	(98,312)	(100,385)	-	(100,385)
403000	DEPRECIATION EXPENSE	912,519	611,206	301,313	629,796	614,195	15,601	634,158	615,264	18,894
403000	DEPRECIATION EXPENSE	102,083	-	102,083	102,754	-	102,754	103,976	-	103,976
404430	AMORT REG ASSET - AFUDC	2,144	2,144	-	2,144	2,144	-	2,144	2,144	-
404430	AMORT REG ASSET - AFUDC	575	-	575	575	-	575	575	-	575
406000	AMORT UT PLT ACQ ADJUST	1,801	1,801	-	1,801	1,801	-	1,801	1,801	-
407000	AMORT PROPERTY LOSSES	35,957	36,562	(605)	83,574	36,562	47,012	40,714	36,562	4,152
408030	OTHER GENERAL TAXES	-	-	-	3,153	-	3,153	-	1,200	(1,200)
408030	OTHER GENERAL TAXES	5,914	-	5,914	6,862	-	6,862	7,811	-	7,811
408100	REAL & PERSON PROP TAXES	195,058	180,000	15,058	195,058	180,000	15,058	195,058	180,000	15,058
408110	GROSS INC & RECPTS TAXES	-	7,807	(7,807)	-	7,807	(7,807)	-	7,807	(7,807)
408140	FEDERAL UNEMPLYMNT TXS	14	-	14	45	-	45	24	-	24
408160	FICA	29,623	37,643	(8,020)	29,262	40,782	(11,520)	37,015	39,213	(2,198)
408180	STATE UNEMPLMNT TXS	28	-	28	(359)	-	(359)	33	-	33
409100	SIT-CURRENT	141,592	108,842	32,750	(258,165)	56,167	(314,332)	194,233	85,055	109,178
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409150	FIT-CURRENT	680,242	427,489	252,753	(1,181,403)	231,182	(1,412,585)	715,563	335,480	380,083
409160	FIT-ADJUST PRIOR YEARS	52,115	-	52,115	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409160	FIT-ADJUST PRIOR YEARS	36,000	-	36,000	-	-	-	-	-	-
409210	SIT-OTH INC & DED-REG	(7,922)	(67)	(7,855)	-	(71)	71	209	(2,153)	2,362
409220	FIT-OTH INC & DED-REG	(39,609)	(264)	(39,345)	-	(278)	278	1,046	(8,382)	9,428
410400	DEF SIT-REG ASSET/LIAB	(17,209)	-	(17,209)	(4,009)	-	(4,009)	(4,009)	-	(4,009)
410400	DEF SIT-REG ASSET/LIAB	4,982	-	4,982	4,982	-	4,982	4,982	-	4,982
410600	DEF SIT-OTHER	(3,737)	-	(3,737)	-	-	-	-	-	-
410600	DEF SIT-OTHER	(29,064)	-	(29,064)	-	-	-	-	-	-
410600	DEF SIT-OTHER	(80,038)	2,149	(82,187)	325,062	54,320	270,742	(118,354)	811	(119,165)
410700	DEF FIT-REG ASSET/LIAB	(1,365)	-	(1,365)	(11,669)	-	(11,669)	(11,669)	-	(11,669)
410700	DEF FIT-REG ASSET/LIAB	50,856	-	50,856	23,885	-	23,885	23,885	-	23,885
410900	DEF FIT-OTHER	(507,302)	(11,014)	(496,288)	1,454,216	199,149	1,255,067	(297,038)	(25,224)	(271,814)
412210	ITC RESTORED- 3%	(149)	-	(149)	(638)	-	(638)	(638)	-	(638)
412220	ITC RESTORED- 4%	(87)	-	(87)	(525)	-	(525)	(525)	-	(525)
412230	ITC RESTORED-10%	(1,394)	(13,325)	11,931	(5,903)	(20,315)	14,412	(5,903)	956	(6,859)
415100	M&J REVENUES-OUTSIDE	(157,301)	(142,792)	(14,509)	(137,356)	(142,792)	5,436	(121,629)	(142,792)	21,163
415110	M&J REVENUES-INSIDE	-	-	-	-	-	-	-	-	-
415110	M&J REVENUES-INSIDE	-	-	-	-	-	-	-	-	-
416100	M&J EXPENSES-OUTSIDE	26,741	-	26,741	8,763	-	8,763	12,191	-	12,191
416110	M&J EXPENSES-INSIDE	114,166	134,001	(19,835)	126,775	131,575	(4,800)	160,592	134,709	25,883
419510	OTHER INTEREST INCOME-IN	-	-	-	-	-	-	-	-	-
420100	AFUDC - EQUITY	(18,646)	(11,473)	(7,173)	(17,934)	(13,341)	(4,593)	(22,025)	(14,613)	(7,412)
420210	AFUDC - DEBT	(8,601)	(5,210)	(3,391)	(8,139)	(6,059)	(2,080)	(8,983)	(6,636)	(2,347)
425100	AMORT UT PLT ACQ ADJUST	(354)	-	(354)	(35)	-	(35)	(35)	-	(35)
425300	AMORT PREFERRED STOCK EXP	-	64	(64)	-	64	(64)	-	64	(64)
425300	AMORT PREFERRED STOCK EXP	64	-	64	64	-	64	64	-	64
426100	DONATIONS	4,575	3,780	795	4,493	5,900	(1,407)	5,387	16,650	(11,263)
426100	DONATIONS	-	(1,667)	1,667	-	(1,667)	1,667	-	(1,667)	1,667
426160	OTHER LOBBYING EXPENSES	-	-	-	-	-	-	-	-	-
426160	OTHER LOBBYING EXPENSES	-	2,000	(2,000)	-	2,000	(2,000)	-	2,000	(2,000)
426200	OTHER INCOME DEDUCTIONS	150	500	(350)	6,395	850	5,545	4,392	12,202	(7,810)
427100	INTEREST LTD-OUT-REG	137,713	394,867	(257,154)	137,713	394,867	(257,154)	137,713	394,867	(257,154)
427110	INTEREST LTD-OUT-TFB	-	-	-	-	-	-	-	-	-
427110	INTEREST LTD-OUT-TFB	-	-	-	-	-	-	-	-	-
427120	INTEREST LTD - INSIDE	257,154	-	257,154	257,154	-	257,154	257,154	-	257,154
428000	AMORT DEBT DISCOUNT & EXP	5,340	-	5,340	5,340	-	5,340	5,340	-	5,340
428000	AMORT DEBT DISCOUNT & EXP	669	6,009	(5,340)	669	6,009	(5,340)	669	6,009	(5,340)
431200	OTHER INTEREST EXPENSE	-	-	-	-	-	-	-	-	-
433100	INTEREST ON BANK DEBT	35,358	55,276	(19,918)	31,664	51,635	(19,971)	32,354	53,726	(21,372)
437100	DIV DEC PREF STK-OUTSIDE	6,562	38,325	(31,763)	6,562	38,325	(31,763)	6,562	38,325	(31,763)
437100	DIV DEC PREF STK-OUTSIDE	31,763	-	31,763	31,763	-	31,763	31,763	-	31,763
438200	DIV DEC COMMON STK - IN	-	-	-	-	-	-	689,652	1,015,211	(325,559)
461000	DOMESTIC SEWER SERV BILLED	(16,984)	(29,391)	12,407	(17,476)	(29,391)	11,915	(19,131)	(29,391)	10,260
461000	DOMESTIC SEWER SERV BILLED	(7,515)	-	(7,515)	(8,375)	-	(8,375)	44	-	44
461100	RES SALES BILLED METERED	(2,218,509)	(2,355,629)	137,120	(2,402,430)	(2,374,387)	(28,043)	(2,746,802)	(2,289,318)	(457,484)
461110	RES SALES UNBILL METERED	15,306	-	15,306	56,091	-	56,091	(196,074)	-	(196,074)
461200	COM SALES BILLED METERED	(1,090,423)	(1,135,766)	45,343	(1,093,076)	(1,149,981)	56,905	(1,247,024)	(1,085,791)	(161,233)
461210	COM SALES UNBILL METERED	64,606	-	64,606	35,787	-	35,787	(139,563)	-	(139,563)
461300	IND SALES BILLED METERED	(144,823)	(179,162)	34,339	(121,161)	(151,805)	30,644	(153,135)	(175,746)	22,611
461310	IND SALES UNBILL METERED	(2,210)	-	(2,210)	5,067	-	5,067	(20,162)	-	(20,162)
461400	MISC SALES BILLED METERED	(237)	-	(237)	(16,623)	-	(16,623)	5,535	-	5,535
462000	PRIV FIR PROT SER BILLED	(88,604)	(86,594)	(2,010)	(85,077)	(86,594)	1,517	(88,087)	(86,594)	(1,493)
462100	PRIV FIR PROT SER UNBILL	19,814	-	19,814	11,081	-	11,081	(16,089)	-	(16,089)
462210	INDUSTRIAL WASTE SERVICE	(2,063)	-	(2,063)	(1,313)	-	(1,313)	(6,759)	-	(6,759)
463000	PUB FIRE PROT SER BILLED	(184,337)	(187,251)	2,914	(182,010)	(187,251)	5,241	(181,639)	(187,251)	5,612
463100	PUB FIRE PROT SER UNBILL	18,121	-	18,121	19,329	-	19,329	(43,523)	-	(43,523)
463300	PUB AUTH SEWER SERV BILLED	-	-	-	410	-	410	-	-	-
464200	PUB AUTH SLS BILLED METRD	(372,159)	(352,591)	(19,568)	(367,278)	(404,086)	36,808	(343,041)	(226,554)	(116,487)
464210	PUB AUTH SLS UNBILL METRD	(5,687)	-	(5,687)	63,705	-	63,705	(41,252)	-	(41,252)
466000	SALES FOR RESALE BILLED	(102,753)	(120,150)	17,397	(112,742)	(120,150)	7,408	(121,362)	(120,150)	(1,212)
466100	SALES FOR RESALE UNBILL	16,395	-	16,395	3,230	-	3,230	(14,200)	-	(14,200)
471100	RECONNECTION CHARGES	(19,333)	(63,920)	44,587	(14,284)	(63,920)	49,636	(18,540)	(63,920)	45,380
471200	OTHER MISC SERV REVENUES	(1,764)	(1,850)	86	(1,170)	(1,850)	680	(2,160)	(1,850)	(310)
471200	OTHER MISC SERV REVENUES	(25)	-	(25)	-	-	-	(3)	-	(3)
472000	RENTS FROM WATER PROPERTY	(5,303)	(7,302)	1,999	(10,624)	(7,302)	(3,322)	(12,303)	(7,302)	(5,001)
474100	BILL & COLL SERV FOR OTH	(62,854)	(72,561)	9,707	(71,876)	(72,561)	685	(86,024)	(72,561)	(13,463)
474300	MISCELLANEOUS	(57,168)	-	(57,168)	(64,104)	-	(64,104)	(81,506)	-	(81,506)

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AWW	AWW_DESC	2006 July Actual	2006 July Budget	Variance	2006 August Actual	2006 August Budget	Variance	2006 September Actual	2006 September Budget	Variance
474300	MISCELLANEOUS	-	-	-	823	-	823	324	-	324
602000	PURCHASED WATER	30,946	40,250	(9,304)	53,614	41,250	12,364	37,545	45,250	(7,705)
603100	MISCELLANEOUS SS EXPENSES	61	125	(64)	-	125	(125)	-	125	(125)
603100	MISCELLANEOUS SS EXPENSES	40	-	40	779	-	779	407	-	407
603100	MISCELLANEOUS SS EXPENSES	368	255	113	715	305	410	441	175	266
603100	MISCELLANEOUS SS EXPENSES	435	1,250	(815)	292	1,250	(958)	135	1,250	(1,115)
603100	MISCELLANEOUS SS EXPENSES	(117)	2,050	(2,167)	323	2,035	(1,712)	942	2,110	(1,168)
603100	MISCELLANEOUS SS EXPENSES	930	2,000	(1,070)	3,390	1,000	2,390	2,580	1,000	1,580
603100	MISCELLANEOUS SS EXPENSES	1,685	1,500	185	2,237	1,500	737	2,172	1,500	672
611100	OR MN SS STRUCT & IMP MAT	3,742	14,543	(10,801)	4,457	7,043	(2,586)	7,114	7,043	71
613120	AMORT DEF EXP LAK RIV & OTH	483	483	-	967	483	484	483	483	-
614120	AMORT DEF EXP WELLS & SPR	-	-	-	-	-	-	-	-	-
622100	POWER PRODUCTION EXP.	-	5,023	(5,023)	-	1,139	(1,139)	-	-	-
623110	POWER PURCH FOR PUMP ELEC	9,827	24,427	(14,600)	18,047	26,883	(8,836)	18,664	27,857	(9,193)
623210	FUEL PURCH FOR PUMP OTHER	283	21	262	113	34	79	199	20	179
623210	FUEL PURCH FOR PUMP OTHER	259,714	150,303	109,411	259,863	154,343	105,520	344,718	142,479	202,239
624100	PUMPING EXPENSE	-	200	(200)	-	200	(200)	-	200	(200)
624500	PUMPING EXPENSES ELECTRIC	-	-	-	-	-	-	-	-	-
626500	MISC PUMPING EXP ELECTRIC	-	30	(30)	-	-	-	33	-	33
633200	OR MN PUMP EQPT MAT OTHER	-	-	-	-	-	-	-	-	-
633200	OR MN PUMP EQPT MAT ELEC	5,823	4,850	973	13,622	20,904	(7,282)	7,205	7,104	101
641100	GENERAL CHEMICALS	8,699	7,896	803	8,699	7,896	803	8,699	7,896	803
641100	GENERAL CHEMICALS	132,935	102,315	30,620	162,864	87,044	75,820	223,271	132,089	91,182
642300	GENERAL WT EXPENSES	-	-	-	-	-	-	-	-	-
642300	GENERAL WT EXPENSES	-	-	-	-	-	-	-	-	-
642300	GENERAL WT EXPENSES	417	725	(308)	925	920	5	473	750	(277)
642300	GENERAL WT EXPENSES	1,019	1,175	(156)	1,176	1,200	(24)	541	1,155	(614)
642300	GENERAL WT EXPENSES	821	2,185	(1,364)	1,610	2,375	(765)	1,064	2,375	(1,311)
642300	GENERAL WT EXPENSES	4,255	3,040	1,215	4,422	3,225	1,197	4,975	2,855	2,120
642300	GENERAL WT EXPENSES	2,768	4,500	(1,732)	6,258	5,000	1,258	16,804	7,500	9,304
643100	MISC WT EXPENSES-CURRENT	-	-	-	-	-	-	-	-	-
643100	MISC WT EXPENSES-CURRENT	88	250	(162)	(558)	250	(808)	302	250	52
643100	MISC WT EXPENSES-CURRENT	398	450	(52)	386	450	(64)	449	450	(1)
643100	MISC WT EXPENSES-CURRENT	170	700	(530)	1,193	700	493	1,554	100	1,454
643100	MISC WT EXPENSES-CURRENT	588	500	88	634	505	129	576	505	71
643100	MISC WT EXPENSES-CURRENT	332	300	32	249	300	(51)	3,414	300	3,114
643100	MISC WT EXPENSES-CURRENT	227	1,667	(1,440)	1,038	612	426	577	2,522	(1,945)
643300	WASTE DISPOSAL EXP (CUR)	12,135	7,400	4,735	13,442	7,400	6,042	15,148	7,400	7,748
643310	AMORT WASTE DISPOSAL EXP	7,814	15,813	(7,999)	7,814	15,813	(7,999)	7,814	15,813	(7,999)
651100	OR MN WT STRUCT & IMP MAT	2,600	1,975	625	(1,576)	1,975	(3,551)	1,765	1,975	(210)
651100	OR MN WT STRUCT & IMP MAT	1,526	2,500	(974)	3,866	1,000	2,866	1,615	1,000	615
651120	AMORT DEF EXP WT STRUCT	13,264	11,734	1,530	13,264	11,734	1,530	13,264	11,734	1,530
662100	T&D LINES EXPENSE	1,034	1,800	(766)	1,238	1,800	(562)	8,584	1,800	6,784
662100	T&D LINES EXPENSE	10,229	7,743	2,486	2,366	7,743	(5,377)	14,443	9,816	4,627
663300	MISC METER EXPENSES	4,836	8,700	(3,864)	6,442	8,700	(2,258)	11,337	8,700	2,637
665300	MISC T&D EXPENSES-CURRENT	13	-	13	13	-	13	13	-	13
665300	MISC T&D EXPENSES-CURRENT	758	834	(76)	1,135	834	301	568	834	(266)
665300	MISC T&D EXPENSES-CURRENT	746	300	446	1,143	300	843	1,814	300	1,514
665300	MISC T&D EXPENSES-CURRENT	1,916	794	1,122	1,464	794	670	3,045	794	2,251
665300	MISC T&D EXPENSES-CURRENT	1,094	1,120	(26)	340	1,120	(780)	539	1,120	(581)
665300	MISC T&D EXPENSES-CURRENT	7,716	670	7,046	4,491	670	3,821	5,286	670	4,616
666000	T&D RENTS	-	185	(185)	-	185	(185)	227	185	42
666000	T&D RENTS	-	250	(250)	-	250	(250)	-	250	(250)
667100	MISC SEWER T & D EXP	117	267	(150)	426	267	159	194	267	(73)
671100	OR MN T&D STRUCT & IMP-MAT	(3,529)	10,600	(14,129)	26,291	10,600	15,691	24,402	10,600	13,802
672120	AMORT DEF EXP RES & STAND	13,823	15,353	(1,530)	13,823	15,353	(1,530)	13,823	15,353	(1,530)
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	233	-	233
678100	OR MN OTHER T&D PLANT MAT	-	-	-	4,850	-	4,850	-	-	-
678100	OR MN OTHER T&D PLANT MAT	891	4,000	(3,109)	1,372	4,000	(2,628)	2,433	4,000	(1,567)
678100	OR MN OTHER T&D PLANT MAT	9,977	20,000	(10,023)	(40,257)	20,000	(60,257)	(12,167)	20,000	(32,167)
903100	CONTRACT & ORDERS EXPENS	-	-	-	27	-	27	-	-	-
903100	CONTRACT & ORDERS EXPENS	365	300	65	175	300	(125)	964	300	664
903300	COLLECTING EXPENSES	2,299	1,615	684	986	1,615	(629)	2,191	1,615	576
903300	COLLECTING EXPENSES	14,346	15,473	(1,127)	26,561	15,473	11,088	16,138	15,473	665
903520	BILLING & ACCTNG OTH EXP	-	-	-	-	-	-	-	-	-
903520	BILLING & ACCTNG OTH EXP	-	1,370	(1,370)	220	2,150	(1,930)	240	2,450	(2,210)
903520	BILLING & ACCTNG OTH EXP	10,869	4,700	6,169	13,470	4,700	8,770	11,365	4,700	6,665
903520	BILLING & ACCTNG OTH EXP	5,619	7,000	(1,381)	8,688	7,000	1,688	15,274	7,000	8,274
903521	CUST ACCTG-BILLING/TELEPHONE	6,860	7,880	(1,020)	9,144	7,880	1,264	7,492	7,880	(388)
903523	CUST ACCTG-BILLING/POSTAGE	48,035	38,341	9,694	40,499	38,341	2,158	49,040	38,341	10,699
904000	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	-	-	-
904000	UNCOLLECTIBLE ACCOUNTS	54,038	27,917	26,121	20,359	27,917	(7,558)	23,415	27,917	(4,502)
905100	MISC CUST ACCTNG EXPENSES	-	-	-	-	-	-	-	-	-
905100	MISC CUST ACCTNG EXPENSES	551	110	441	-	110	(110)	-	110	(110)
905100	MISC CUST ACCTNG EXPENSES	141	500	(359)	33	300	(267)	163	500	(337)
905100	MISC CUST ACCTNG EXPENSES	1,311	175	1,136	1,725	175	1,550	1,121	175	946
905100	MISC CUST ACCTNG EXPENSES	1,010	1,715	(705)	15,429	1,715	13,714	3,002	1,900	1,102
910110	ANNUAL REPORT EXPENSES	20,092	22,115	(2,023)	4,738	21,910	(17,172)	6,142	22,165	(16,023)
920000	ADM & GENERAL SALARIES	29	-	29	-	-	-	-	-	-
920000	ADM & GENERAL SALARIES	-	-	-	-	-	-	-	-	-
920000	ADM & GENERAL SALARIES	162	-	162	-	-	-	-	-	-
920000	ADM & GENERAL SALARIES	281	-	281	605	-	605	1,155	-	1,155
920000	ADM & GENERAL SALARIES	571	-	571	1,658	-	1,658	-	-	-
920000	ADM & GENERAL SALARIES	951	-	951	892	-	892	833	-	833
920000	ADM & GENERAL SALARIES	1,126	-	1,126	2,062	-	2,062	1,829	-	1,829



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AWW	AWW_DESC	2006 July Actual	2006 July Budget	Variance	2006 August Actual	2006 August Budget	Variance	2006 September Actual	2006 September Budget	Variance
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	85	-	85
930600	TRANSPORTATION EXPENSES	29	-	29	-	-	-	40	-	40
930600	TRANSPORTATION EXPENSES	194	132	62	1,772	132	1,640	461	132	329
930600	TRANSPORTATION EXPENSES	3,942	-	3,942	19,132	-	19,132	14,104	-	14,104
930600	TRANSPORTATION EXPENSES	(3,753)	26,737	(30,490)	(5,125)	26,795	(31,920)	(5,546)	26,761	(32,307)
930600	TRANSPORTATION EXPENSES	22,651	5,833	16,818	23,195	5,833	17,362	25,026	5,833	19,193
930850	MISC GEN EXP-DIRECTORS FEES	-	-	-	-	-	-	-	-	-
930850	MISC GENERAL EXP-DIRECTORS FEES	-	4,000	(4,000)	-	-	-	-	-	-
930850	MISC GEN EXP-DIRECTORS FEES	6,000	4,250	1,750	-	-	-	-	-	-
930880	MISC GEN EXP-COMPANY DUES	1,390	-	1,390	1,390	-	1,390	1,390	-	1,390
930880	MISC GEN EXP-COMPANY DUES	-	-	-	-	-	-	-	-	-
930890	MISC GEN EXP-OTHER	3,937	5,980	(2,043)	4,425	4,700	(275)	249	5,700	(5,451)
930900	TAX PENALTY	-	-	-	-	-	-	42,185	-	42,185
931000	ADM & GENERAL RENTS	-	244	(244)	-	244	(244)	-	244	(244)
931000	ADM & GENERAL RENTS	4,989	3,077	1,912	792	3,077	(2,285)	3,170	3,077	93
932700	OR MN A&G MISC PROPTY MAT	390	3,334	(2,944)	1,624	1,275	349	372	1,699	(1,327)



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AWW	AWW_DESC	2006 October Actual	2006 October Budget	Variance	2006 November Actual	2006 November Budget	Variance	2006 December Actual	2006 December Budget	Variance
403000	DEPRECIATION EXPENSE	(99,990)	-	(99,990)	(100,293)	-	(100,293)	(103,933)	-	(103,933)
403000	DEPRECIATION EXPENSE	639,282	616,334	22,948	640,304	617,402	22,902	722,553	626,522	96,031
403000	DEPRECIATION EXPENSE	104,540	-	104,540	105,101	-	105,101	108,654	-	108,654
404430	AMORT REG ASSET - AFUDC	2,144	2,144	-	2,144	2,144	-	2,144	2,144	-
404430	AMORT REG ASSET - AFUDC	575	-	575	575	-	575	575	-	575
406000	AMORT UT PLT ACQ ADJUST	1,801	1,801	-	1,801	1,801	-	1,801	1,801	-
407000	AMORT PROPERTY LOSSES	35,957	36,562	(605)	35,957	36,562	(605)	35,957	36,562	(605)
408030	OTHER GENERAL TAXES	-	-	-	-	-	-	-	-	-
408030	OTHER GENERAL TAXES	6,862	-	6,862	6,862	-	6,862	6,862	-	6,862
408100	REAL & PERSON PROP TAXES	195,058	180,000	15,058	523,569	180,000	343,569	(61,914)	180,000	(241,914)
408110	GROSS INC & RECPTS TAXES	-	7,807	(7,807)	-	7,807	(7,807)	-	7,807	(7,807)
408140	FEDERAL UNEMPLMNT TXS	41	-	41	38	-	38	9	-	9
408160	FICA	28,669	37,643	(8,974)	39,110	40,265	(1,155)	33,322	39,342	(6,020)
408180	STATE UNEMPLMNT TXS	52	-	52	57	-	57	22	-	22
409100	SIT-CURRENT	76,053	115,469	(39,416)	76,053	28,780	47,273	(219,105)	79,462	(298,567)
409110	SIT-ADJUST PRIOR YEARS	-	-	-	(368,236)	-	(368,236)	-	-	-
409150	FIT-CURRENT	354,377	453,182	(98,805)	1,489,377	115,897	1,373,480	(1,527,637)	321,248	(1,848,885)
409160	FIT-ADJUST PRIOR YEARS	-	-	-	(721,146)	-	(721,146)	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	(282,058)	-	(282,058)	-	-	-
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409210	SIT-OTH INC & DED-REG	(2,083)	(133)	(1,950)	(2,083)	66	(2,149)	(5,513)	263	(5,776)
409220	FIT-OTH INC & DED-REG	(10,415)	(518)	(9,897)	(10,415)	257	(10,672)	(27,562)	1,027	(28,589)
410400	DEF SIT-REG ASSET/LIAB	(4,009)	-	(4,009)	(4,009)	-	(4,009)	-	-	(4,009)
410400	DEF SIT-REG ASSET/LIAB	4,982	-	4,982	4,982	-	4,982	4,982	-	4,982
410600	DEF SIT-OTHER	-	-	-	-	-	-	-	-	-
410600	DEF SIT-OTHER	-	-	-	40,984	-	40,984	-	-	-
410600	DEF SIT-OTHER	(41,954)	2,124	(44,078)	(60,370)	53,089	(113,459)	562,919	(200)	563,119
410700	DEF FIT-REG ASSET/LIAB	(11,669)	-	(11,669)	(11,669)	-	(11,669)	(11,669)	-	(11,669)
410700	DEF FIT-REG ASSET/LIAB	23,885	-	23,885	23,885	-	23,885	23,885	-	23,885
410900	DEF FIT-OTHER	(169,090)	(14,917)	(154,173)	(170,837)	183,578	(354,415)	1,239,443	(17,120)	1,256,563
412210	ITC RESTORED- 3%	(638)	-	(638)	(638)	-	(638)	-	-	(638)
412220	ITC RESTORED- 4%	(525)	-	(525)	(525)	-	(525)	-	-	(525)
412230	ITC RESTORED-10%	(5,903)	(10,785)	4,882	(5,903)	(4,012)	(1,891)	(5,903)	(10,271)	4,368
415100	M&J REVENUES-OUTSIDE	(140,728)	(142,792)	2,064	(220,525)	(142,792)	(77,733)	(167,971)	(142,792)	(25,179)
415110	M&J REVENUES-INSIDE	(3,179)	-	(3,179)	-	-	-	-	-	-
415110	M&J REVENUES-INSIDE	(5,701)	-	(5,701)	-	-	-	(699)	-	(699)
416100	M&J EXPENSES-OUTSIDE	16,498	-	16,498	52,725	-	52,725	22,353	-	22,353
416110	M&J EXPENSES-INSIDE	143,748	134,074	9,674	157,195	133,076	24,119	200,751	132,559	68,192
419510	OTHER INTEREST INCOME-IN	-	-	-	-	-	-	(2,213)	-	(2,213)
420100	AFUDC - EQUITY	(16,199)	(15,446)	(753)	(14,151)	(19,830)	5,679	(15,815)	(17,273)	1,458
420210	AFUDC - DEBT	(7,356)	(7,015)	(341)	(6,426)	(9,005)	2,579	(2,262)	(7,844)	5,582
425100	AMORT UT PLT ACQ ADJUST	(35)	-	(35)	(35)	-	(35)	(35)	-	(35)
425300	AMORT PREFERRED STOCK EXP	-	64	(64)	-	64	(64)	-	64	(64)
425300	AMORT PREFERRED STOCK EXP	64	-	64	64	-	64	64	-	64
426100	DONATIONS	4,176	4,350	(174)	13,531	3,180	10,351	3,779	1,300	2,479
426100	DONATIONS	-	(1,667)	1,667	-	(1,667)	1,667	-	(1,667)	1,667
426160	OTHER LOBBYING EXPENSES	-	-	-	-	-	-	-	-	-
426160	OTHER LOBBYING EXPENSES	-	2,000	(2,000)	-	2,000	(2,000)	-	2,000	(2,000)
426200	OTHER INCOME DEDUCTIONS	1,737	650	1,087	848	400	448	1,150	400	750
427100	INTEREST LTD-OUT-REG	137,713	394,867	(257,154)	137,713	394,867	(257,154)	137,713	394,867	(257,154)
427110	INTEREST LTD-OUT-TFB	-	-	-	-	-	-	(4,590)	-	(4,590)
427110	INTEREST LTD-OUT-TFB	-	-	-	-	-	-	2,958	-	2,958
427120	INTEREST LTD - INSIDE	257,154	-	257,154	257,154	-	257,154	251,541	-	251,541
428000	AMORT DEBT DISCOUNT & EXP	5,340	-	5,340	5,340	-	5,340	5,340	-	5,340
428000	AMORT DEBT DISCOUNT & EXP	669	6,009	(5,340)	669	6,009	(5,340)	669	6,009	(5,340)
431200	OTHER INTEREST EXPENSE	1,599	-	1,599	-	-	-	2,457	-	2,457
433100	INTEREST ON BANK DEBT	31,522	57,151	(25,629)	31,985	55,518	(23,533)	37,878	57,435	(19,557)
437100	DIV DEC PREF STK-OUTSIDE	6,562	38,325	(31,763)	6,562	38,325	(31,763)	6,515	38,325	(31,810)
437100	DIV DEC PREF STK-OUTSIDE	31,763	-	31,763	31,763	-	31,763	30,704	-	30,704
438200	DIV DEC COMMON STK - IN	-	-	-	-	-	-	1,253,913	1,499,139	(245,226)
461000	DOMESTIC SEWER SERV BILLED	(13,878)	(29,391)	15,513	(15,607)	(29,391)	13,784	(17,090)	(29,391)	12,301
461000	DOMESTIC SEWER SERV BILLED	(15,369)	-	(15,369)	(7,620)	-	(7,620)	(6,957)	-	(6,957)
461100	RES SALES BILLED METERED	(2,011,655)	(2,324,033)	312,378	(2,290,126)	(2,213,377)	(76,749)	(1,931,832)	(2,134,001)	202,169
461110	RES SALES UNBILL METERED	144,356	-	144,356	4,773	-	4,773	38,525	-	38,525
461200	COM SALES BILLED METERED	(966,022)	(1,124,527)	158,505	(999,070)	(997,784)	(1,286)	(858,917)	(1,036,107)	177,190
461210	COM SALES UNBILL METERED	106,092	-	106,092	1,788	-	1,788	(78,702)	-	(78,702)
461300	IND SALES BILLED METERED	(99,279)	(178,042)	78,763	(113,226)	(135,511)	22,285	(101,056)	(123,170)	22,114
461310	IND SALES UNBILL METERED	9,556	-	9,556	(620)	-	(620)	11,178	-	11,178
461400	MISC SALES BILLED METERED	(2,835)	-	(2,835)	(91)	-	(91)	(822)	-	(822)
462000	PRIV FIR PROT SER BILLED	(90,127)	(86,594)	(3,533)	(89,790)	(86,594)	(3,196)	(94,103)	(86,594)	(7,509)
462100	PRIV FIR PROT SER UNBILL	12,066	-	12,066	(12,043)	-	(12,043)	2,514	-	2,514
462210	INDUSTRIAL WASTE SERVICE	(3,083)	-	(3,083)	(2,193)	-	(2,193)	(2,908)	-	(2,908)
463000	PUB FIRE PROT SER BILLED	(182,108)	(187,251)	5,143	(182,104)	(187,251)	5,147	(183,777)	(187,251)	3,474
463100	PUB FIRE PROT SER UNBILL	30,234	-	30,234	(30,403)	-	(30,403)	6,242	-	6,242
463300	PUB AUTH SEWER SERV BILLED	-	-	-	-	-	-	-	-	-
464200	PUB AUTH SLS BILLED METRD	(326,784)	(440,778)	113,994	(274,725)	(308,713)	33,988	(251,049)	(402,877)	151,828
464210	PUB AUTH SLS UNBILL METRD	(75,758)	-	(75,758)	39,466	-	39,466	(78,914)	-	(78,914)
466000	SALES FOR RESALE BILLED	(90,150)	(120,150)	30,000	(89,316)	(120,150)	30,834	(88,358)	(120,150)	31,792
466100	SALES FOR RESALE UNBILL	10,794	-	10,794	(26,085)	-	(26,085)	9,525	-	9,525
471100	RECONNECTION CHARGES	(17,191)	(63,920)	46,729	(17,582)	(63,920)	46,338	(16,800)	(63,920)	47,120
471200	OTHER MISC SERV REVENUES	(1,176)	(1,850)	674	(1,372)	(1,850)	478	(1,416)	(1,850)	434
471200	OTHER MISC SERV REVENUES	(405)	-	(405)	(25)	-	(25)	-	-	-
472000	RENTS FROM WATER PROPERTY	(11,560)	(7,302)	(4,258)	(8,892)	(7,302)	(1,590)	(8,892)	(7,302)	(1,590)
474100	BILL & COLL SERV FOR OTH	(73,058)	(72,561)	(497)	(80,729)	(72,561)	(8,168)	(78,103)	(72,561)	(5,542)
474300	MISCELLANEOUS	(55,296)	-	(55,296)	(53,568)	-	(53,568)	(39,840)	-	(39,840)

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AWW	AWW_DESC	2006 October Actual	2006 October Budget	Variance	2006 November Actual	2006 November Budget	Variance	2006 December Actual	2006 December Budget	Variance
474300	MISCELLANEOUS	184	-	184	7,631	-	7,631	(768)	-	(768)
602000	PURCHASED WATER	74,118	38,250	35,868	41,358	41,250	108	38,130	41,750	(3,620)
603100	MISCELLANEOUS SS EXPENSES	-	125	(125)	-	125	(125)	-	125	(125)
603100	MISCELLANEOUS SS EXPENSES	25	-	25	4,598	-	4,598	100	1,000	(900)
603100	MISCELLANEOUS SS EXPENSES	664	175	489	553	545	8	1,278	175	1,103
603100	MISCELLANEOUS SS EXPENSES	-	1,250	(1,250)	360	1,250	(890)	420	1,250	(830)
603100	MISCELLANEOUS SS EXPENSES	1,451	2,035	(584)	(240)	2,045	(2,285)	1,976	2,035	(59)
603100	MISCELLANEOUS SS EXPENSES	996	2,000	(1,004)	-	1,000	(1,000)	327	2,000	(1,673)
603100	MISCELLANEOUS SS EXPENSES	1,828	1,500	328	2,074	1,500	574	124	1,500	(1,376)
611100	OR MN SS STRUCT & IMP MAT	5,143	7,043	(1,900)	12,652	7,043	5,609	4,777	7,043	(2,266)
613120	AMORT DEF EXP LAK RIV & OTH	483	483	-	483	483	-	483	483	-
614120	AMORT DEF EXP WELLS & SPR	-	-	-	-	-	-	-	-	-
622100	POWER PRODUCTION EXP.	-	1,176	(1,176)	-	-	-	1,975	-	1,975
623110	POWER PURCH FOR PUMP ELEC	15,824	27,461	(11,637)	28,757	26,256	2,501	22,535	34,481	(11,946)
623210	FUEL PURCH FOR PUMP OTHER	255	7	248	252	7	245	199	9	190
623210	FUEL PURCH FOR PUMP OTHER	110,971	153,679	(42,708)	185,956	141,828	44,128	223,256	177,310	45,946
624100	PUMPING EXPENSE	-	200	(200)	-	200	(200)	12	1,480	(1,468)
624500	PUMPING EXPENSES ELECTRIC	-	-	-	-	-	-	-	-	-
626500	MISC PUMPING EXP ELECTRIC	96	30	66	88	-	88	(182)	30	(212)
633200	OR MN PUMP EQPT MAT OTHER	-	-	-	-	-	-	-	-	-
633200	OR MN PUMP EQPT MAT ELEC	5,581	5,404	177	3,744	4,850	(1,106)	2,697	5,404	(2,707)
641100	GENERAL CHEMICALS	8,699	7,896	803	8,699	7,896	803	8,699	7,896	803
641100	GENERAL CHEMICALS	117,463	97,017	20,446	123,440	98,438	25,002	86,462	123,071	(36,609)
642300	GENERAL WT EXPENSES	-	-	-	-	-	-	-	-	-
642300	GENERAL WT EXPENSES	-	-	-	-	-	-	-	-	-
642300	GENERAL WT EXPENSES	463	650	(187)	854	1,100	(246)	657	800	(143)
642300	GENERAL WT EXPENSES	582	1,110	(528)	866	1,155	(289)	1,559	1,225	334
642300	GENERAL WT EXPENSES	1,849	1,935	(86)	949	2,925	(1,976)	2,184	1,975	209
642300	GENERAL WT EXPENSES	3,220	2,955	265	5,696	3,235	2,461	3,948	3,515	433
642300	GENERAL WT EXPENSES	4,778	5,000	(222)	7,530	4,500	3,030	10,452	8,500	1,952
643100	MISC WT EXPENSES-CURRENT	-	-	-	720	-	720	-	-	-
643100	MISC WT EXPENSES-CURRENT	70	250	(180)	108	250	(142)	140	250	(110)
643100	MISC WT EXPENSES-CURRENT	406	450	(44)	617	450	167	248	450	(202)
643100	MISC WT EXPENSES-CURRENT	155	100	55	468	100	368	377	100	277
643100	MISC WT EXPENSES-CURRENT	427	500	(73)	595	515	80	819	485	334
643100	MISC WT EXPENSES-CURRENT	421	300	121	559	300	259	967	300	667
643100	MISC WT EXPENSES-CURRENT	1,052	127	925	445	463	(18)	4,683	227	4,456
643300	WASTE DISPOSAL EXP (CUR)	10,806	7,400	3,406	3,759	7,400	(3,641)	133,490	7,400	126,090
643310	AMORT WASTE DISPOSAL EXP	-	8,000	(8,000)	-	8,000	(8,000)	8,438	8,000	438
651100	OR MN WT STRUCT & IMP MAT	1,765	1,975	(210)	1,850	2,975	(1,125)	1,765	2,975	(1,210)
651100	OR MN WT STRUCT & IMP MAT	503	22,075	(21,572)	1,723	1,000	723	34	1,000	(966)
651120	AMORT DEF EXP WT STRUCT	12,993	11,463	1,530	9,663	11,463	(1,800)	12,993	11,463	1,530
662100	T&D LINES EXPENSE	3,310	1,800	1,510	1,356	1,800	(444)	1,460	1,800	(340)
662100	T&D LINES EXPENSE	(1,816)	7,743	(9,559)	10,705	8,743	1,962	7,365	10,816	(3,451)
663300	MISC METER EXPENSES	8,429	3,900	4,529	8,390	9,900	(1,510)	5,740	9,900	(4,160)
665300	MISC T&D EXPENSES-CURRENT	74	-	74	83	-	83	13	-	13
665300	MISC T&D EXPENSES-CURRENT	568	834	(266)	1,135	834	301	34	834	(800)
665300	MISC T&D EXPENSES-CURRENT	2,525	300	2,225	2,153	300	1,853	1,876	300	1,576
665300	MISC T&D EXPENSES-CURRENT	1,450	794	656	1,689	794	895	156	794	(638)
665300	MISC T&D EXPENSES-CURRENT	647	1,120	(473)	2,346	2,120	226	3,429	2,120	1,309
665300	MISC T&D EXPENSES-CURRENT	4,740	670	4,070	5,940	670	5,270	4,378	670	3,708
666000	T&D RENTS	-	185	(185)	-	185	(185)	300	185	115
666000	T&D RENTS	-	250	(250)	-	250	(250)	20,300	250	20,050
667100	MISC SEWER T & D EXP	365	267	98	255	267	(12)	1,992	267	1,725
671100	OR MN T&D STRUCT & IMP-MAT	30,288	10,600	19,688	10,349	10,600	(251)	16,582	10,600	5,982
672120	AMORT DEF EXP RES & STAND	13,823	15,353	(1,530)	13,823	15,353	(1,530)	13,823	15,353	(1,530)
678100	OR MN OTHER T&D PLANT MAT	6	-	6	-	-	-	-	-	-
678100	OR MN OTHER T&D PLANT MAT	-	-	-	-	-	-	291	-	291
678100	OR MN OTHER T&D PLANT MAT	8,130	4,000	4,130	1,855	4,000	(2,145)	2,039	4,000	(1,961)
678100	OR MN OTHER T&D PLANT MAT	8,969	20,000	(11,031)	50,440	15,000	35,440	30,523	10,000	20,523
903100	CONTRACT & ORDERS EXPENS	-	-	-	-	-	-	-	-	-
903100	CONTRACT & ORDERS EXPENS	449	300	149	(84)	300	(384)	6,112	300	5,812
903300	COLLECTING EXPENSES	2,227	1,615	612	1,767	1,615	152	1,332	1,615	(283)
903300	COLLECTING EXPENSES	20,203	15,473	4,730	17,202	15,473	1,729	19,078	15,473	3,605
903520	BILLING & ACCTNG OTH EXP	-	-	-	-	-	-	-	-	-
903520	BILLING & ACCTNG OTH EXP	-	320	(320)	-	2,290	(2,290)	1,500	290	1,210
903520	BILLING & ACCTNG OTH EXP	16,057	4,700	11,357	10,151	4,700	5,451	4,179	4,700	(521)
903520	BILLING & ACCTNG OTH EXP	19,060	7,000	12,060	15,980	7,000	8,980	19,572	7,000	12,572
903521	CUST ACCTG-BILLING/TELEPHONE	6,932	7,880	(948)	9,024	7,880	1,144	1,204	7,880	(6,676)
903523	CUST ACCTG-BILLING/POSTAGE	39,208	38,341	867	47,152	38,341	8,811	40,130	38,341	1,789
904000	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	3,658	-	3,658
904000	UNCOLLECTIBLE ACCOUNTS	32,305	27,917	4,388	134,914	27,917	106,997	23,309	27,923	(4,614)
905100	MISC CUST ACCTNG EXPENSES	-	-	-	-	-	-	-	-	-
905100	MISC CUST ACCTNG EXPENSES	-	110	(110)	25	110	(85)	563	110	453
905100	MISC CUST ACCTNG EXPENSES	200	900	(700)	1,769	1,500	269	1,094	1,600	(506)
905100	MISC CUST ACCTNG EXPENSES	521	175	346	1,049	175	874	1,506	175	1,331
905100	MISC CUST ACCTNG EXPENSES	1,807	1,715	92	15,460	1,715	13,745	3,695	1,715	1,980
910110	ANNUAL REPORT EXPENSES	10,576	26,320	(15,744)	(24,440)	21,425	(45,865)	168,350	21,305	147,045
920000	ADM & GENERAL SALARIES	-	-	-	-	-	-	-	-	-
920000	ADM & GENERAL SALARIES	56	-	56	-	-	-	-	-	-
920000	ADM & GENERAL SALARIES	45	-	45	-	-	-	-	-	-
920000	ADM & GENERAL SALARIES	715	-	715	143	-	143	436	-	436
920000	ADM & GENERAL SALARIES	1,816	-	1,816	166	-	166	-	-	-
920000	ADM & GENERAL SALARIES	1,130	-	1,130	1,011	-	1,011	714	-	714
920000	ADM & GENERAL SALARIES	1,376	-	1,376	1,061	-	1,061	546	-	546

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AWW	AWW_DESC	2006 October Actual	2006 October Budget	Variance	2006 November Actual	2006 November Budget	Variance	2006 December Actual	2006 December Budget	Variance
920000	ADM & GENERAL SALARIES	3,316	-	3,316	3,152	-	3,152	1,665	-	1,665
920000	ADM & GENERAL SALARIES	693	-	693	16,164	-	16,164	7,763	-	7,763
920000	ADM & GENERAL SALARIES	4,231	-	4,231	5,617	-	5,617	2,826	-	2,826
920000	ADM & GENERAL SALARIES	4,724	-	4,724	5,816	-	5,816	4,635	-	4,635
920000	ADM & GENERAL SALARIES	4,530	-	4,530	3,943	-	3,943	5,140	-	5,140
920000	ADM & GENERAL SALARIES	7,030	-	7,030	6,220	-	6,220	6,488	-	6,488
920000	ADM & GENERAL SALARIES	2,043	-	2,043	7,630	-	7,630	1,947	-	1,947
920000	ADM & GENERAL SALARIES	6,549	-	6,549	10,140	-	10,140	10,333	-	10,333
920000	ADM & GENERAL SALARIES	11,853	-	11,853	12,926	-	12,926	17,888	-	17,888
920000	ADM & GENERAL SALARIES	14,113	-	14,113	11,257	-	11,257	11,042	-	11,042
920000	ADM & GENERAL SALARIES	19,447	-	19,447	17,896	-	17,896	20,054	-	20,054
920000	ADM & GENERAL SALARIES	41,079	-	41,079	40,946	-	40,946	41,184	-	41,184
920000	ADM & GENERAL SALARIES	40,511	-	40,511	45,766	-	45,766	42,575	-	42,575
920000	ADM & GENERAL SALARIES	53,680	-	53,680	55,336	-	55,336	54,964	-	54,964
920000	ADM & GENERAL SALARIES	62,870	-	62,870	58,352	-	58,352	75,469	-	75,469
920000	ADM & GENERAL SALARIES	66,021	-	66,021	62,876	-	62,876	87,283	-	87,283
920000	ADM & GENERAL SALARIES	32,361	405,337	(372,976)	145,189	433,851	(288,662)	45,957	423,598	(377,641)
920520	INCENTIVE PLAN EXP OFFICERS	17,025	12,919	4,106	17,491	13,534	3,957	8,046	13,534	(5,488)
921100	EXPENSES OF EMPLOYEES	15	-	15	-	-	-	-	-	-
921100	EXPENSES OF EMPLOYEES	2,205	1,312	893	2,935	1,907	1,028	3,007	1,162	1,845
921100	EXPENSES OF EMPLOYEES	5,282	2,237	3,045	2,316	3,562	(1,246)	5,447	3,937	1,510
921100	EXPENSES OF EMPLOYEES	(117)	-	(117)	(189)	-	(189)	(1,060)	-	(1,060)
921100	EXPENSES OF EMPLOYEES	-	196	(196)	-	196	(196)	-	196	(196)
921100	EXPENSES OF EMPLOYEES	-	-	-	-	-	-	17,281	-	17,281
921200	MISC OFFICE EXPENSES	57	-	57	57	-	57	57	-	57
921200	MISC OFFICE EXPENSES	304	-	304	(15)	120	(135)	4	120	(116)
921200	MISC OFFICE EXPENSES	859	848	11	853	848	5	711	848	(137)
921200	MISC OFFICE EXPENSES	4,277	-	4,277	1,891	-	1,891	4,427	-	4,427
921200	MISC OFFICE EXPENSES	2,827	2,200	627	2,741	3,100	(359)	33	3,100	(3,067)
921200	MISC OFFICE EXPENSES	3,404	1,750	1,654	4,426	2,750	1,676	2,454	2,950	(496)
921210	MISC OFFICE EXP TEL	1,534	1,295	239	1,140	1,295	(155)	995	1,295	(300)
921210	MISC OFFICE EXP TEL	4,649	4,257	392	5,623	4,287	1,336	8,834	4,257	4,577
921220	MISC OFFICE EXP SUP	1,455	1,484	(29)	1,327	2,534	(1,207)	3,060	1,484	1,576
921220	MISC OFFICE EXP SUP	2,391	2,777	(386)	3,243	2,777	466	4,105	2,277	1,828
921250	OFFICE BUILDING OPERATION	303	-	303	38	120	(82)	103	120	(17)
921300	PERSONAL/VEHICLE	10,743	13,150	(2,407)	12,285	13,150	(865)	14,054	13,150	904
923100	SERVICE COMPANY CHARGES	11,362	-	11,362	-	-	-	-	-	-
923100	SERVICE COMPANY CHARGES	3,995	-	3,995	3,990	-	3,990	4,025	-	4,025
923100	SERVICE COMPANY CHARGES	207	18,000	(17,793)	-	19,000	(19,000)	24,718	20,000	4,718
923100	SERVICE COMPANY CHARGES	79,954	-	79,954	50,294	-	50,294	54,354	-	54,354
923100	SERVICE COMPANY CHARGES	121,901	123,000	(1,099)	121,534	127,000	(5,466)	149,313	133,000	16,313
923100	SERVICE COMPANY CHARGES	290,500	364,000	(73,500)	394,940	363,000	31,940	484,519	368,000	116,519
923200	AUDITING SERVICES	6,535	-	6,535	4,625	-	4,625	6,002	-	6,002
923300	LEGAL SERVICES	-	-	-	232	-	232	-	-	-
923300	LEGAL SERVICES	14,822	12,500	2,322	(1,022)	12,500	(13,522)	6	(17,500)	17,506
923400	ENGINEERING SERVICES	-	-	-	-	-	-	-	-	-
923400	ENGINEERING SERVICES	-	-	-	-	-	-	-	-	-
923500	OTHER SERVICES-CURRENT	-	-	-	-	-	-	21	-	21
923500	OTHER SERVICES-CURRENT	-	2,826	(2,826)	-	2,856	(2,856)	-	2,876	(2,876)
923500	OTHER SERVICES-CURRENT	798	5,393	(4,595)	3,817	5,393	(1,576)	7,878	3,393	4,485
923500	OTHER SERVICES-CURRENT	-	8,284	(8,284)	-	8,284	(8,284)	414	6,284	(5,870)
923500	OTHER SERVICES-CURRENT	7,407	12,700	(5,293)	3,539	10,100	(6,561)	13,180	10,635	2,545
923500	OTHER SERVICES-CURRENT	12,203	18,492	(6,289)	20,437	16,992	3,445	13,777	14,984	(1,207)
924000	PROPERTY INSURANCE	8,755	3,000	5,755	8,755	3,000	5,755	3,000	5,755	3,000
925110	WORKMENS COMP PREMIUM EXP	9,346	9,407	(61)	9,361	9,407	(46)	9,690	9,407	283
925300	INJURIES & DAMAGES EXP	-	1,000	(1,000)	-	1,000	(1,000)	-	1,000	(1,000)
925400	GENERAL LIABILITY	33,950	29,417	4,533	33,950	29,417	4,533	86,558	29,417	57,141
926100	ACCRUED OPEB EXPENSE	55,848	65,597	(9,749)	56,428	65,597	(9,169)	57,475	65,599	(8,124)
926110	GROUP INSURANCE PREM EXP	82,585	84,022	(1,437)	85,412	90,189	(4,777)	92,284	87,991	4,293
926200	OTHER WELFARE EXPENSES	412	2,000	(1,588)	696	100	596	1,010	3,500	(2,490)
926200	OTHER WELFARE EXPENSES	351	-	351	3,271	-	3,271	9,164	-	9,164
926220	ESOP CONTRIBUTIONS EXPENSE	-	1,107	(1,107)	-	1,320	(1,320)	-	1,439	(1,439)
926220	ESOP CONTRIBUTIONS EXPENSE	170	-	170	168	-	168	1,600	-	1,600
926250	401-K CONTRIBUTIONS EXPENSE	5,818	11,457	(5,639)	6,090	12,173	(6,083)	5,803	12,000	(6,197)
926400	PENSION PLAN EXPENSE	63,360	67,006	(3,646)	63,952	67,006	(3,054)	65,022	67,006	(1,984)
926600	OTHER PENSION PLAN EXPENSE	3,973	-	3,973	3,678	-	3,678	4,195	-	4,195
928100	AMORT EXP RATE PROCEEDING	-	-	-	-	-	-	-	-	-
928100	AMORT EXP RATE PROCEEDING	30,086	29,451	635	30,086	29,451	635	30,086	29,451	635
928400	OTH REGULATRY EXP-CURRENT	128	5,615	(5,487)	-	5,615	(5,615)	18,374	615	17,759
930130	OTHER GENERAL EXPENSE	21,811	-	21,811	41,541	-	41,541	(252,782)	-	(252,782)
930130	OTHER GENERAL EXPENSE	87	758	(671)	195	758	(563)	220	758	(538)
930200	AMORTIZE MISC CHARGES	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	-	(8,000)	8,000	-	(8,000)	8,000	-	(8,000)	8,000
930210	MISC GENERAL EXP-CURRENT	(49)	-	(49)	(1,024)	-	(1,024)	-	-	-
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	-	-	-	200	-	200	2,780	-	2,780
930210	MISC GENERAL EXP-CURRENT	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	-	300	(300)	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	10,675	4,800	5,875	8,019	4,800	3,219	15,064	4,800	10,264
930230	AMORT MISC GENERAL EXP	2,026	-	2,026	2,334	-	2,334	2,156	-	2,156
930260	MEALS & TRAVEL EXPENSES-TAXABL	1,665	834	831	2,463	1,429	1,034	1,477	684	793
930300	RESEARCH & DEV EXP	-	333	(333)	-	333	(333)	-	333	(333)
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	12	-	12

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AWW	AWW_DESC	2006 October Actual	2006 October Budget	Variance	2006 November Actual	2006 November Budget	Variance	2006 December Actual	2006 December Budget	Variance
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	856	132	724	89	132	(43)	83	132	(49)
930600	TRANSPORTATION EXPENSES	16,594	-	16,594	8,568	-	8,568	21,963	-	21,963
930600	TRANSPORTATION EXPENSES	1,417	26,738	(25,321)	(978)	26,733	(27,711)	(360)	26,787	(27,147)
930600	TRANSPORTATION EXPENSES	20,859	5,833	15,026	18,264	5,833	12,431	32,301	5,833	26,468
930850	MISC GEN EXP-DIRECTORS FEES	-	-	-	-	-	-	-	-	-
930850	MISC GENERAL EXP-DIRECTORS FEES	-	-	-	-	-	-	-	-	-
930850	MISC GEN EXP-DIRECTORS FEES	3,000	4,250	(1,250)	1,500	-	1,500	1,500	-	1,500
930880	MISC GEN EXP-COMPANY DUES	1,390	-	1,390	1,390	-	1,390	1,390	-	1,390
930880	MISC GEN EXP-COMPANY DUES	-	-	-	-	-	-	-	-	-
930890	MISC GEN EXP-OTHER	295	200	95	3,803	9,900	(6,097)	4,170	1,200	2,970
930900	TAX PENALTY	(3,607)	-	(3,607)	(12,381)	-	(12,381)	190,243	-	190,243
931000	ADM & GENERAL RENTS	-	244	(244)	-	244	(244)	-	244	(244)
931000	ADM & GENERAL RENTS	5,180	3,077	2,103	264	3,077	(2,813)	3,428	3,077	351
932700	OR MN A&G MISC PROPTY MAT	933	975	(42)	425	1,264	(839)	1,324	475	849

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AWW	Description	2007 January Actual	2007 January Budget	Variance	2007 February Actual	2007 February Budget	Variance	2007 March Actual	2007 March Budget	Variance	2007 April Actual	2007 April Budget	Variance	
461100	Res Sales Billed	-2,090,914	-2,098,082	7,168	-1,954,808	-1,928,074	-26,734	-2,112,863	-2,009,161	-103,702	-2,051,050	-1,991,446	-59,604	
461110	Res Sales Unbilled	-2,085		-2,085	66,363		66,363	4,419		4,419	50,887		50,887	
461200	Com Sales Billed	-876,375	-855,250	-21,125	-887,986	-826,227	-61,759	-914,952	-903,791	-11,161	-945,236	-880,771	-64,465	
461210	Com Sales Unbilled	130,334		130,334	46,367		46,367	-68,612		-68,612	32,266		32,266	
461300	Ind Sales Billed	-97,562	-115,309	17,747	-117,454	-110,531	-6,923	-103,476	-105,520	2,044	-140,683	-119,283	-21,400	
461310	Ind Sales Unbilled	7,072		7,072	7,491		7,491	-569		-569	-10,078		-10,078	
463000	Pub Fire Billed	-183,386	-179,492	-3,894	-183,620	-179,805	-3,815	-183,933	-180,118	-3,815	-183,930	-180,430	-3,500	
463000	Pub Fire Unbilled			0			0			0			0	
462000	Priv Fire Billed	-90,185	-83,512	-6,673	-100,353	-83,930	-16,423	-93,425	-84,347	-9,078	-94,387	-84,765	-9,622	
462100	Priv Fire Unbilled	195		195	-813		-813	897		897	94		94	
464200	Pub Auth Billed	-227,882	-224,485	-3,397	-238,605	-234,533	-4,072	-246,204	-207,576	-38,628	-277,214	-283,208	5,994	
464210	Pub Auth Unbilled	123,868		123,868	2,459		2,459	9,985		9,985	-42,358		-42,358	
466000	SFR Billed	-85,534	-94,839	9,305	-96,941	-79,583	-17,358	-78,493	-79,494	1,001	-90,744	-83,379	-7,365	
466100	Sales for Resale Unbilled	19,133		19,133	16,853		16,853	-2,593		-2,593	-1,800		-1,800	
466100	Sales for Resale Interco			0			0			0			0	
466100	Sale for Resale AW09			0			0			0			0	
461400	Misc Sales Billed	-195		-195	-41		-41	25		25			0	
461000	Dom WW Serv Billed	-14,464	-12,895	-1,569	-14,001	-12,895	-1,106			12,895		-13,485	13,485	
461020	Com WW Serv Billed	-9,233	-6,018	-3,215	-8,400	-5,588	-2,812			5,588		-5,588	5,588	
462210	Ind WW Serv Billed	-1,565	-1,118	-447	-1,750	-1,032	-718			1,032		-1,014	1,014	
462210	Pub Auth WW Svc Billed			0			0			0			0	
462210	Oth Rev-Forfeited Discounts			0			0			0			0	
472000	Oth Rev-Rents Water Property	-7,303	-7,197	-106	-7,303	-7,197	-106	-7,303	-7,197	-106	-18,658	-7,197	-11,461	
474100	Oth Rev-Collect for Others	-78,121	-75,294	-2,827	-78,996	-75,294	-3,702	-70,945	-75,294	4,349	-94,387	-75,294	-19,093	
471200	Oth Rev-NSF Check Charge	-1,992	-1,799	-193	-1,261	-1,799	538			1,799	347		395	
471200	Oth Rev-App/Initiate Serv Fe	-40,464	-55,824	15,360	-39,696	-55,824	16,128	-44,144	-55,824	11,680	-47,352	-55,824	8,472	
471100	Oth Rev-Reconnection Charges	-16,696	-17,500	804	-18,952	-17,500	-1,452	-20,350	-17,500	-2,850	-20,860	-17,500	-3,360	
471200	Oth Rev-Misc Service Rev	-25		-25	-1,500		-1,500	-675		-675	-450		-450	
474300	Oth Rev-Other Water Rev	-950		-950	700		700	-1,495		-1,495	-1,495		-1,495	
474300	Labor Oper P			0			0			0			0	
642100	Labor Oper WT	73,580		73,580	91,479		91,479	56,750		56,750	59,430		59,430	
642100	Labor Oper WT Super/Eng	40,518		40,518	58,672		58,672	42,431		42,431	47,012		47,012	
662200	Labor Oper TD	83,801		83,801	82,546		82,546	69,400		69,400	90,023		90,023	
662200	Labor Oper TD Storage	79		79	168		168	19		19			0	
662200	Labor Oper TD Lines	4,420		4,420	6,122		6,122	4,375		4,375	4,428		4,428	
662200	Labor Oper TD Meter	53,915		53,915	98,126		98,126	69,235		69,235	59,734		59,734	
903200	Labor Oper CA	23,683		23,683	10,763		10,763	6,432		6,432	11,733		11,733	
903200	Labor Oper CA Mtr Read	38,153		38,153	64,171		64,171	38,990		38,990	35,478		35,478	
903200	Labor Oper CA Cust Serv	6,888		6,888	10,889		10,889	6,830		6,830	8,774		8,774	
920000	Labor Oper AG	74,305	483,509	-409,204	-109,778	422,971	-532,749	86,839	460,981	-374,142	76,369	451,874	-375,505	
630200	Labor Maint P	4,036		4,036	7,022		7,022	4,742		4,742	5,695		5,695	
650000	Labor Maint WT	3,276		3,276	6,509		6,509	5,609		5,609	3,201		3,201	
650000	Labor Maint WT Super/Eng	1,606		1,606	5,115		5,115	2,409		2,409	2,460		2,460	
670000	Labor Maint TD	1,897		1,897	4,532		4,532	581		581	406		406	
671200	Labor Maint TD Super/Eng	59		59	1,665		1,665	803		803	830		830	
671200	Labor Maint TD Struct &	215		215	288		288	715		715	176		176	
672200	Labor Maint TD Dist Res	794		794	1,097		1,097	889		889	1,253		1,253	
673200	Labor Maint TD Mains	15,839		15,839	47,578		47,578	26,076		26,076	17,949		17,949	
675200	Labor Maint TD Services	13,376		13,376	27,564		27,564	18,294		18,294	13,708		13,708	
676200	Labor Maint TD Meters	13,551		13,551	-23,625		-23,625	7,986		7,986	6,278		6,278	
676400	Labor Maint TD Hydrants	6,161		6,161	3,957		3,957	3,766		3,766	2,177		2,177	
920500	IP-Off-Annual-P/R JE	17,468	20,844	-3,376	27,351	18,126	9,225	-19,379	19,936	-39,315	20,830	19,769	1,061	
920500	Incen Plan-Off-Annual			0			0			0			0	
920500	Group Ins Oper TD			0			0			0	6,254		6,254	
926110	Group Ins Oper AG	98,272	97,358	914	73,488	97,358	-23,870	134,475	97,358	37,117	120,052	97,358	22,694	
926200	Other Welf Oper AG	214	500	-286	9,900	6,000	3,900	250	3,000	-2,750	-500		-500	
926200	Employee Awards AG	3,292	3,000	292	639	500	139	146	1,000	-854	924	300	624	
926200	Employee Physical Exam A	1,836	1,100	736	577	1,000	-423	70	1,100	-1,030	35	1,000	-965	
930210	Safety Incentive		200	-200						0		400	-400	
926200	Tuition Aid AG	4,486	3,000	1,486	1,657	3,000	-1,343	2,364	3,000	-636	2,516	3,000	-484	
926200	Training AG	530	3,000	-2,470	2,100		2,100	120		120	650		-650	
926100	PBOP Oper AG	42,365	40,463	1,902	59,124	40,463	18,661	43,762	40,463	3,299	51,807	40,463	11,344	
926400	Pension Oper AG	40,060	37,977	2,083	63,328	37,977	25,351	43,679	37,977	5,702	53,945	37,977	15,968	
926250	401k Oper AG	7,041	3,757	3,284	6,036	3,407	2,629	7,546	3,749	3,797	7,120	3,722	3,398	
926250	EIP Oper AG		500	-500		500	-500		500	-500		500	-500	
926600	DCP Oper AG	4,160	3,541	619	6,600	3,470	3,130	4,547	3,518	1,029	4,178	3,515	663	
926600	Retiree Med Oper AG	270		270	1,593		1,593	125		125	385		385	
602000	Purchased Water-Outside	29,318	39,550	-10,232	1,751	37,800	-36,049	24,265	39,650	-15,385	34,029	40,750	-6,721	
602000	Purch Water AW12			0			0			0			0	
602000	Purchased Water-Inside			0			0			0			0	
643300	Waste Disposal Exp WT	16,629	10,725	5,904	15,371	16,800	-1,429	15,133	10,725	4,408	20,016	10,725	9,291	
643310	Amort Waste Disp Exp	8,438	8,000	438	8,438	8,000	438	8,438	8,000	438	8,438	8,000	438	
623110	Purch Power P	15,004		15,004	27,938		27,938	16,798		16,798	19,756		19,756	
623110	Purch Power WT	67,424	188,911	-121,487	167,516	166,900	616	176,341	171,665	4,676	135,737	207,000	-71,263	
623110	Purch Power TD	26		26	28		28	15		15	60		60	
623110	Fuel for Power Prod SS			0			0			0			0	
641100	Chemicals WT	106,115	121,580	-15,465	78,385	101,293	-22,908	118,141	106,231	11,910	124,553	107,958	16,595	
641100	Chemicals WT Carbon Leas	8,699	8,144	555	8,699	5,675	3,024	6,122	8,835	-2,713	6,122	8,835	-2,713	
626500	M & S Oper P		200	-200		200	-200	87		200	-113	683	200	483
642300	M & S Oper WT	1,452	2,625	-1,173	1,605	2,175	-570	2,405	2,175	230	1,888	2,325	-437	
665300	M & S Oper TD	14,837	6,650	8,187	3,411	6,650	-3,239	15,361	6,650	8,711	10,069	6,650	3,419	
905100	M & S Oper CA	-211		-211	115		115	1,427		1,427	-576		-576	
921200	M & S Oper AG	5,109	3,495	1,614	2,602	3,590	-988	5,408	3,715	1,693	6,247	3,650	2,597	
923200	Contr Svc-Acctg Oper AG	4,537	6,000	-1,463	4,647	6,000	-1,353	5,050	6,000	-950	4,647	6,000	-1,353	
923300	Contr Svc-Legal Oper AG	20,035	6,250	13,785	13,252	6,250	7,002	-3,860	6,250	-10,110	18,191	6,250	11,941	
923100	Mmgt Fees-Corporate	379,635	405,291	-25,656	369,329	369,634	-305	271,194	403,826	-132,632	357,319	393,987	-36,668	
923100	Mmgt Fees Bsn Change-Cor	2,278	9,390	-7,112	-2,269	9,390	-11,659	9,390	9,390	-9,390	601	9,390	-8,789	
923100	Mmgt Fees P13880-Corp	68,584	59,768	8,816	129,160	59,033	70,127	119,948	58,861	61,087	103,850	58,829	45,021	
923100	Mmgt Fees-Region	142,561	138,725	3,836	148,956	125,954	23,002	155,536	136,190	19,346	149,826	133,053	16,773	
923100	Mmgt Fees P13880-Region	4,037		4,037	4,072		4,072	4,062		4,062	4,141		4,141	
923500	Contr Svc-Other Oper WT	16,360	19,800	-3,440	9,264	14,800	-5,536	8,674	9,850	-1,176	9,859	13,650	-3,791	
923500	Contr Svc-Other Oper TD	618	4,000	-3,382	168	4,000	-3,832	1,774	4,000	-2,226	2,093	13,500	-11,407	
923500	Contr Svc-Other Oper CA	19,858	9,300	10,558	8,846	9,300	-454	21,912	9,300	12,612	12,188	9,300	2,888	
923500	Contr Svc-Other Oper AG</													

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AWW	Description	2007 January Actual	2007 January Budget	Variance	2007 February Actual	2007 February Budget	Variance	2007 March Actual	2007 March Budget	Variance	2007 April Actual	2007 April Budget	Variance
642300	Contr Svc-Lab Testing Op	2,013	650	1,363	1,779	650	1,129	2,261	4,500	-2,239	443	650	-207
666000	Rents-Real Prop Oper TD		300	-300	1,000	300	700	215	300	-85	100	300	-200
666000	Rents-Real Prop Oper AG	-538		-538			0			0			0
931000	Rents-Equipment Oper AG	4,868	2,700	2,168	557	2,200	-1,643	1,239	2,200	-961	5,439	2,700	2,739
931000	Trans Oper P	57		57			0			0			0
665300	Trans Oper TD	79	600	-521	1,047	600	447	1,732	600	1,132	432	600	-168
930600	Trans Oper AG	2,250	28,000	-25,750	-7,658	40,000	-47,658	-9,989	28,000	-37,989	-5,862	28,000	-33,862
930600	Trans Oper AG Lease Cost	1,430	14,200	-12,770	2,475	14,200	-11,725	2,500	14,200	-11,700	557	24,700	-24,143
930600	Trans Oper AG Lease Fuel	20,049	15,500	4,549	20,100	15,500	4,600	21,674	15,500	6,174	22,179	15,500	6,679
930600	Trans Oper AG Lease Main	4,766	20	4,746	24,702	20	24,682	4,854	20	4,834	12,899	20	12,879
925400	Ins Gen Liab Oper AG	30,148	52,250	-22,102	30,377	52,250	-21,873	-5,051	52,250	-57,301	29,033	52,250	-23,217
925110	Ins Work Comp AG	13,244	9,822	3,422	11,414	9,822	1,592	11,376	9,822	1,554	12,300	9,822	2,478
924000	Ins Other Oper AG	8,568	3,000	5,568	12,104	3,000	9,104	10,880	3,000	7,880	7,209	3,000	4,209
928100	Reg Comm Amort Rate Case	30,086	30,091	-5	30,086	30,091	-5	30,086	30,091	-5	30,086	30,091	-5
928300	Reg Comm Amort Depr Stud			0			0			0			0
930210	Water Res Conservation	6,223		6,223	-973	11,117	-12,090	14,261	14,117	144	8,498	8,117	381
904000	Uncollectible Accounts	3,911	32,164	-28,253	51,147	30,325	20,822	35,945	31,439	4,506	15,696	31,901	-16,205
904000	Uncollectible Accts-MI's	444		444			0	-1,406		-1,406	946		946
603100	Misc Oper SS	-10	100	-110		100	-100		100	-100	107	100	7
626500	Misc Oper P			0	287		287	-233		-233	-46		-46
643100	Misc Oper WT	7,271	3,900	3,371	2,635	5,100	-2,465	3,809	4,400	-591	7,235	5,600	1,635
665300	Misc Oper TD	11,426	9,200	2,226	3,733	9,200	-5,467	5,816	9,200	-3,384	8,404	9,200	-796
903100	Misc Oper CA	1,430		1,430	2,268		2,268	-3,306		-3,306	1,944		1,944
930210	Misc Oper AG	9,658	8,300	1,358	5,907	8,600	-2,693	-17,659	8,600	-26,259	21,103	11,450	9,653
930210	Misc Oper Exp AG Consol			0			0			0			0
921200	Misc General Office	455	558	-103	614	50	564	1,328	385	943	917	205	712
930890	Advertising	108	1,200	-1,092		500	-500	70	2,500	-2,430	654	5,500	-4,846
903300	Bank Service Charges CA	14,152	15,600	-1,448	21,545	15,600	5,945	8,314	15,600	-7,286	14,887	15,600	-713
903300	Bank Service Charges AG			0	536		536			0			0
903300	Bill Inserts AG	166		166			0			0			0
930210	Brochures and Handouts	771		771	3,995	3,500	495	1,666	8,000	-6,334	4,769		4,769
903300	Collection Agencies CA	1,377	1,833	-456	2,622	1,833	789	1,206	1,833	-627	1,674	1,833	-159
930210	Community Relations	4,666	6,785	-2,119	8,348	11,835	-3,487	2,436	8,285	-5,849	50	285	-235
930880	Co Dues/Membership Deduct	391	265	126	1,424	15	1,409	1,424	15	1,409	1,424	265	1,159
930880	Co Dues Deduct AWWA	1,068		1,068	1,115		1,115	558	4,300	-3,742	558		558
930880	Co Dues Deduct NAWC			0			0	23,466	28,000	-4,534			0
930880	Condemnation Costs	-962		-962			0			0			0
921200	Credit Line Fees	57		57	57		57	57		57	57		57
921100	Credit Line Fees AW46			0			0			0			0
921200	Credit Line Fees In	1,746	2,000	-254	1,132	2,000	-868	2,159	2,000	159	3,677	2,000	1,677
930890	Directors Fees	3,000	4,500	-1,500			0			0	4,500	4,500	0
930210	Discounts Available	-658		-658	-1,506		-1,506	-2,408		-2,408	-815		-815
921130	Dues/Membership Deduct	5,582	9,292	-3,710	989	3,977	-2,988	2,474	957	1,517	825	2,217	-1,392
643100	Electricity WT	567	598	-31	482	600	-118	926	575	351	422	584	-162
665300	Electricity TD	1,399	3,490	-2,091	1,644	3,490	-1,846	1,919	3,490	-1,571	1,104	3,490	-2,386
665300	Electricity CA			0			0			0			0
921200	Electricity AG	3,960	2,600	1,360	2,733	22,300	-19,567	3,455	2,300	1,155	3,404	2,400	1,004
921100	Empl Exp AG-P/R JE	54		54			0			0			0
921100	Employee Expenses AG	6,767	1,610	5,157	-2,022	1,910	-3,932	2,914	5,175	-2,261	792	1,650	-858
921100	Empl Exp Conf/Registrati	4,148	1,850	2,298		580	-580	-240	2,150	-2,390	600	7,500	-6,900
921100	Meals Deduct	1,794	1,705	89	1,410	2,105	-695	1,261	3,605	-2,344	718	1,755	-1,037
930260	Meals Non Deduct	1,555	1,490	65	1,305	3,590	-2,285	1,097	2,756	-1,659	704	1,540	-836
921200	Forms CA	8,080	12,000	-3,920	29,980	12,000	17,980	11,388	12,000	-612	12,652	12,000	652
921200	Forms AG	364		364		600	-600	288		288	900		-900
921200	Heat - Oil/Gas TD	3,683	2,000	1,683	3,023	10,000	-6,977	7,860	3,000	4,860	-1,483	3,000	-4,483
921200	Heat - Oil/Gas AG	2,603	4,100	-1,497	1,855	4,500	-2,645	305	3,500	-3,195	2,384	2,600	-216
925300	Injuries and Damages	280	1,500	-1,220	400	1,500	-1,100	1,500	1,500	-1,500	1,500	1,500	-1,500
642300	Janitorial WT	2,887	1,600	1,287	2,676	1,800	876	1,672	1,300	372	982	850	132
665300	Janitorial TD	1,135	1,200	-65		1,200	-1,200	568	1,200	-632	568	1,200	-632
921200	Janitorial AG	5,888	3,400	2,488		3,400	-3,400	6,391	3,400	2,991	2,894	3,400	-506
642300	Lab Supplies WT	4,988	3,800	1,188	3,924	8,800	-4,876	7,780	3,800	3,980	10,974	8,800	2,174
643100	Office & Admin Supplies	263	1,275	-1,012	993	1,075	-82	555	875	-320	170	725	-555
665300	Office & Admin Supplies	2,771	1,100	1,671	1,465	1,100	365	2,462	1,100	1,362	926	1,100	-174
905100	Office & Admin Supplies	878	320	558	369	320	49	141	320	-179	501	320	181
921220	Office & Admin Supplies	2,851	1,608	1,243	3,135	2,108	1,027	1,008	1,908	-900	1,580	1,608	-28
921220	Office & Admin Supplies			0			0			0			0
642300	Overnight Shipping WT		100	-100		100	-100		100	-100		100	-100
930210	Overnight Shipping AG	785	1,175	-390	702	1,175	-473	1,370	1,175	195	1,087	1,175	-88
930210	Penalties Nondeduct			0	220,405		220,405			0			0
903520	Postage CA	47,677	40,000	7,677	38,739	40,000	-1,261	43,565	40,000	3,565	41,443	40,000	1,443
921200	Postage AG	819	3,025	-2,206	434	225	209	-2,235	25	-2,260	174	700	-526
921100	Relocation Expenses			0			0			0		1,000	-1,000
930210	Add'l Security Costs AG	8,467	10,024	-1,557	10,675	10,024	651	13,208	10,024	3,184	10,512	10,024	488
930230	Software Licenses & Supp	2,156	2,300	-144	3,012	2,300	712	2,584	2,300	284	2,584	2,300	284
665300	Telephone TD	13		13	13		13	13		13	13		13
903520	Telephone CA	11,072	9,000	2,072	6,997	9,000	-2,003	7,322	9,000	-1,678	3,084	9,000	-5,916
903520	Telephone AG			0			0			0			0
921200	Telephone AG	1,413	5,845	-4,432	1,007	7,845	-6,838	825	7,345	-6,520	11,227	7,745	3,482
642300	Cell Phone WT	389	1,075	-686	390	1,075	-685	367	1,075	-708	116	1,075	-959
665300	Cell Phone TD	2,909	1,700	1,209	1,565	1,700	-135	1,565	1,700	-135	117	1,700	-1,583
665300	Cell Phone CA		200	-200		200	-200			-200		200	-200
921200	Cell Phone AG	1,011	3,527	-2,516	4,323	2,347	1,976	5,132	2,347	2,785	6,531	2,347	4,184
603100	Trash Removal SS	767	635	132	40	535	-495	60	635	-575	364	735	-371
665300	Trash Removal TD	553	500	53	44	500	-456	398	500	-102	360	500	-140
921200	Trash Removal AG		200	-200		200	-200		200	-200		200	-200
923500	Trustee Fees AG			0			0			0			0
643100	Uniforms WT	1,048	500	548	429		-71	584	500	84	262	500	-238
662100	Uniforms TD	1,303	1,885	-582	2,079	1,885	194	1,908	1,885	23	744	1,885	-1,141
662100	Uniforms CA			0			0			0	43		43
603100	Wtr & Waste Wtr Exp SS	2,759	2,000	759		2,000	-2,000	5,339	2,000	3,339	2,213	2,000	213
921200	Wtr & Waste Wtr Exp AG	16	200	-184	61	200	-139	127	200	-73	48	200	-152
921200	Misc Charges - P13880	962		962	2,201		2,201	-2,201		-2,201	-962		-962
930210	PCard Undistributed	158		158	1,588		1,588	-1,746		-1,746	-193		-193
617100	Mat and Sup Maint SS	10,794	8,800	1,994	1,433	8,300	-6,867	8,631	8,800	-169	3,347	26,300	-22,953
651100	Mat and Sup Maint WT	6,576	6,200	376	8,449	6,200	2,249	5,566	6,200	-634	3,650	9,600	-5,950
678100	Mat and Sup Maint TD	18,346	16,650	1,696	11,460	16,650	-5,190	15,685	16,650	-965	18,657	16,650	2,007

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AWW	Description	2007 January Actual	2007 January Budget	Variance	2007 February Actual	2007 February Budget	Variance	2007 March Actual	2007 March Budget	Variance	2007 April Actual	2007 April Budget	Variance
932100	Mat and Sup Maint AG	1,586	3,333	-1,747	1,586	3,333	-1,747	1,586	3,333	-1,747	1,586	3,333	-1,747
932100	Contr Svc-Other Maint TD			0			0			0			0
932700	Contr Svc-Other Maint AG	2,322	5,000	-2,678	780	3,800	-3,020	612	2,000	-1,388	2,761	2,000	761
651100	Misc Maint WT	47,727	55,000	-7,273	343	6,000	-5,657	1,545	4,000	-2,455	4,742	3,000	1,742
678100	Misc Maint TD	1,100	8,100	-7,000	4,839	8,100	-3,261	5,830	8,100	-2,270	4,411	8,100	-3,689
678100	Misc Maint TD Dist Res			0			0			0			0
678100	Misc Maint TD Hydrants			0			0			0			0
932700	Misc Maint AG	1,038	14,370	-13,332	16,875	3,370	13,505	-1,180	3,370	-4,550	6,533	14,370	-7,837
932700	Amort Def Maint SS Intak	483		483	483		483	483		483	483		483
651100	Amort Def Maint WT	12,993	12,700	293	12,993	12,700	293	12,993	12,700	293	12,993	12,700	293
672120	Amort Def Maint TD	13,823	19,244	-5,421	13,823	15,973	-2,150	13,823	15,973	-2,150	13,823	15,973	-2,150
672120	Maint Exp ARO/Net Neg Sal AG			0			0			0	66,837		66,837
403000	Maint Exp ARO/Net Neg Sa	105,604	105,000	604	105,920	105,000	920	106,277	105,000	1,277		105,000	-105,000
678100	Paving/Backfill TD	961	20,000	-19,039	1,314	20,000	-18,686	3,450	20,000	-16,550	23,218	20,000	3,218
403000	Depr Exp-General	647,558	559,655	87,903	650,146	560,616	89,530	652,172	562,355	89,817	686,956	564,073	122,883
403100	Depr Exp-Amort CIAC Tax	-107,109		-107,109	-107,371		-107,371	-107,795		-107,795	-107,790		-107,790
403100	Depr Exp-Amort CIAC Non Tax			0			0			0			0
406000	Amortization of UPAA	1,803		1,803	1,801		1,801	1,801		1,801	1,801		1,801
404430	Amort-Reg Asset AFUDC	2,144		2,144	2,144		2,144	2,144		2,144	2,144		2,144
407000	Amort-Prop Losses	34,349	34,215	134	34,349	34,215	134	34,349	34,215	134	34,349	34,215	134
404440	Amort-Reg Asset	575		575	575		575	575		575	575		575
408030	Utility Reg Assessment Fee	6,862	6,000	862	6,862	6,000	862	6,862	6,000	862	6,862	6,000	862
408100	Property Taxes	212,152	180,000	32,152	212,152	180,000	32,152	93,575	180,000	-86,425	212,152	180,000	32,152
408140	FUTA	5,345		5,345	714		714	259		259	-580		-580
408160	FICA	36,421	45,420	-8,999	29,403	39,739	-10,336	46,425	43,314	3,111	32,262	42,504	-10,242
408180	SUTA	6,787		6,787	1,702		1,702	-1,825		-1,825	-862		-862
408030	Other Taxes and Licenses	30,955		30,955	-30,878		-30,878	-34,011		-34,011			0
408030	Gross Receipts Tax		7,903	-7,903		7,903	-7,903		7,903	-7,903		7,903	-7,903
409150	FIT-Current		32,201	-32,201		-28,251	28,251		42,816	-42,816		31,718	-31,718
409150	FIT-Interim Curr	8,848		8,848	-21,489		-21,489	185,076		185,076	106,841		106,841
409160	FIT-PrYr Adj Over Accr			0			0			0			0
409100	SIT-Current		5,338	-5,338		-10,192	10,192		8,065	-8,065		5,214	-5,214
409100	SIT-Interim Curr	1,903		1,903	-4,621		-4,621	35,584		35,584	20,364		20,364
409110	SIT-PrYr Adj Over Accr			0			0			0			0
409110	Def FIT-Interim Def	-14,767		-14,767	-18,315		-18,315	62,097		62,097	39,711		39,711
410900	Def FIT-PY Adj Liab			0			0			0			0
410900	Def FIT-Reg Asset	25,662		25,662	25,662		25,662	25,596		25,596	25,596		25,596
410900	Def FIT-Reg Liab	-11,669		-11,669	-11,669		-11,669	-12,102		-12,102	-12,102		-12,102
410700	Def FIT-Other Liab		17,678	-17,678		78,635	-78,635		15,511	-15,511		29,889	-29,889
410900	Def SIT-Interim Def	-3,358		-3,358	-4,230		-4,230	17,630		17,630	11,952		11,952
410600	Def SIT-PY Adj Liab			0			0			0			0
410600	Def SIT-Reg Asset	5,439		5,439	5,439		5,439	5,505		5,505	5,505		5,505
410600	Def SIT-Reg Liab	-4,009		-4,009	-4,009		-4,009	-3,575		-3,575	-3,575		-3,575
410400	Def SIT-Other Liab		5,737	-5,737		16,298	-16,298		1,244	-1,244		2,664	-2,664
412210	ITC Restored - 3%	-638		-638	-638		-638	-638		-638	-638		-638
412220	ITC Restored - 4%	-525		-525	-525		-525	-525		-525	-525		-525
412230	ITC Restored - 10%	-5,903	-628	-5,275	-5,903	-7,797	1,894	-5,903	4,789	-10,692	-5,903	-9,565	3,662
420100	AFUDC - Equity	-37,148	-24,653	-12,495	-44,798	-33,334	-11,464	-48,261	-41,968	-6,293	-59,288	-50,625	-8,663
171000	Int Inc-Inside AW46	-1,569		-1,569	-743		-743	-120		-120	-45		-45
415100	M&J Revenues-Outside	-2,763		-2,763	-56,095		-56,095	-40,894		-40,894	-157,716		-157,716
415100	M&J Revenues-AW26	-2,875		-2,875			0			0	-1,666		-1,666
416100	M&J Expenses-Outside	23,090		23,090	-2,689		-2,689	8,801		8,801	3,488		3,488
416110	M&J Expenses-Inside	2,367		2,367	25,814		25,814	4,664		4,664	3,374		3,374
416110	Misc Non-Util Income-Out			0			0	-3,444		-3,444			0
425100	Amort UPAA	-35		-35	-35		-35	-35		-35	-35		-35
425100	Amort Pref Stock Exp		64	-64		64	-64		64	-64		64	-64
425300	Amort PS Exp w/ mandatory	64		64	64		64	64		64	64		64
426100	Donations Deduct	32,250	45,500	-13,250	10,628	6,300	4,328	18,058	17,750	308	20,620	32,500	-11,880
426200	Other Income Deductions	52,754	52,122	632		1,413	-1,413	2,850	400	2,450	2,715	2,686	29
426160	Other Lobbying Expenses			0			0	6,238		6,238			0
426160	Non-Op Empl Exp Deduct			0			0			0			0
426160	SIT-Other Inc & Ded Curr		-9,291	9,291		-636	636		-1,497	1,497		-1,665	1,665
426160	SIT-BTL Interim Curr	-4,409		-4,409	981		981	-552		-552	6,671		6,671
426160	FIT-Oth Inc & Ded-curr		-36,166	36,166		-2,477	2,477		-5,828	5,828		-6,482	6,482
426160	FIT-BTL Interim Curr	-20,503		-20,503	4,561		4,561	-4,939		-4,939	35,001		35,001
427100	Int LTD-Outside Reg	137,713		137,713	137,713		137,713	137,713		137,713	137,713		137,713
427120	Int LTD-Inside AW46	257,154	442,117	-184,963	257,154	442,117	-184,963	256,563	424,369	-167,806	239,407	471,728	-232,321
428000	Amort Debt Disc & Exp	669	7,134	-6,465	669	7,134	-6,465	669	7,244	-6,575	669	12,217	-11,548
428000	Amort DExp Inside AW46	5,340		5,340	5,340		5,340	5,340		5,340	5,340		5,340
431100	Interest STD Inside	35,471	1,848	33,623	36,762	6,627	30,135	53,951	16,251	37,700	86,160	27,709	58,451
431100	Other Interest Expense			0	61,105		61,105			0			0
420210	AFUDC Debt	-16,870	-11,196	-5,674	-20,352	-15,138	-5,214	-21,928	-19,059	-2,869	-26,907	-22,991	-3,916
437100	Div Dec PS-Out w/ mand	31,763		31,763	31,763		31,763	31,763		31,763	31,763		31,763
437100	Div Dec Pref Stk-Outside	6,557	38,325	-31,768	6,557	38,325	-31,768	6,560	38,325	-31,765	6,560	38,325	-31,765
437100	Div Decl Com Stk In-AW02			0			0	971,782		971,782			0

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AWW	Description	2007 May Actual	2007 May Budget	Variance	2007 June Actual	2007 June Budget	Variance	2007 July Actual	2007 July Budget	Variance	2007 August Actual	2007 August Budget	Variance
461100	Res Sales Billed	-2,076,381	-2,145,709	69,328	-2,738,641	-2,688,885	-49,756	-2,615,243	-2,688,885	73,642	-2,502,781	-2,702,948	200,167
461110	Res Sales Unbilled	-202,658		-202,658	-64,488		-64,488	-71,109		-71,109	-114,014		-114,014
461200	Com Sales Billed	-922,720	-958,797	36,077	-1,154,404	-1,170,708	16,304	-1,166,358	-1,170,708	4,350	-1,217,206	-1,206,886	-10,320
461210	Com Sales Unbilled	-98,636		-98,636	12,360		12,360	-108,596		-108,596	-64,465		-64,465
461300	Ind Sales Billed	-120,965	-110,650	-10,315	-124,489	-127,976	3,487	-133,395	-127,976	-5,419	-122,043	-142,861	20,818
461310	Ind Sales Unbilled	3,195		3,195	-4,731		-4,731	4,982		4,982	-19,758		-19,758
463000	Pub Fire Billed	-183,894	-180,743	-3,151	-184,145	-181,369	-2,776	-184,083	-181,369	-2,714	-184,080	-181,682	-2,398
463000	Pub Fire Unbilled			0	-6,040		-6,040	6,040		6,040			0
462000	Priv Fire Billed	-92,667	-85,182	-7,485	-93,018	-86,017	-7,001	-91,050	-86,017	-5,033	-92,013	-86,434	-5,579
462100	Priv Fire Unbilled	-3,223		-3,223	-1,357		-1,357	4,702		4,702			0
464200	Pub Auth Billed	-268,406	-282,613	14,207	-379,656	-412,835	33,179	-373,229	-412,835	39,606	-377,941	-368,258	-9,683
464210	Pub Auth Unbilled	-14,219		-14,219	42,087		42,087	-106,009		-106,009	9,400		9,400
466000	SFR Billed	-89,301	-78,522	-10,779	-178,769	-155,878	-22,891	-121,822	-155,878	34,056	65,702	-127,686	193,388
466100	Sales for Resale Unbilled	773		773	-14,747		-14,747	-47,376		-47,376	18,200		18,200
466100	Sales for Resale Interco			0			0			0			0
466100	Sale for Resale AW09			0			0			0	-191,108		-191,108
461400	Misc Sales Billed	-516		-516	-2,037		-2,037				-1,760		-1,760
461000	Dom WW Serv Billed		-11,159	11,159		-13,182	13,182		-13,182	13,182		-12,320	12,320
461020	Com WW Serv Billed		-7,315	7,315		-6,945	6,945		-6,945	6,945		-6,863	6,863
462210	Ind WW Serv Billed		-916	916		-1,289	1,289		-1,289	1,289		-1,289	1,289
462210	Pub Auth WW Svc Billed			0			0			0	140		140
462210	Oth Rev-Forfeited Discounts			0			0			0	48		48
472000	Oth Rev-Returns Water Property	-8,496	-7,197	-1,299	-9,256	-7,197	-2,059	-5,835	-7,197	1,362	-8,496	-7,197	-1,299
474100	Oth Rev-Collect for Others	-78,274	-75,294	-2,980	-80,913	-75,294	-5,619	-81,063	-75,294	-5,769	-79,819	-75,294	-4,525
471200	Oth Rev-NSF Check Charge	-1,564	-1,799	235	-2,460	-1,799	-661	-2,076	-1,799	-277	-2,191	-1,799	-392
471200	Oth Rev-App/Initiate Serv Fe	-44,304	-55,824	11,520	-59,750	-55,824	-3,926	-61,152	-55,824	-5,328	-64,584	-55,824	-8,760
471100	Oth Rev-Reconnection Charges	-18,814	-17,500	-1,314	-38,438	-17,500	-20,938	-49,869	-17,500	-32,369	-61,969	-17,500	-44,469
471200	Oth Rev-Misc Service Rev	-75		-75	-25		-25	-650		-650	-25		-25
474300	Oth Rev-Other Water Rev	121		121			121			0	7		7
474300	Labor Oper P			0			0	139		139			0
642100	Labor Oper WT	59,191		59,191	73,328		73,328	108,047		108,047	59,995		59,995
642100	Labor Oper WT Super/Eng	43,856		43,856	47,712		47,712	72,022		72,022	47,141		47,141
662200	Labor Oper TD	64,787		64,787	76,882		76,882	76,721		76,721	63,490		63,490
662200	Labor Oper TD Storage			0			0			0			0
662200	Labor Oper TD Lines	5,583		5,583	3,534		3,534	8,187		8,187	6,214		6,214
662200	Labor Oper TD Meter	59,828		59,828	70,527		70,527	102,349		102,349	72,682		72,682
903200	Labor Oper CA	6,773		6,773	8,149		8,149	14,408		14,408	12,033		12,033
903200	Labor Oper CA Mtr Read	39,031		39,031	35,011		35,011	57,932		57,932	39,449		39,449
903200	Labor Oper CA Cust Serv	11,450		11,450	11,921		11,921	14,752		14,752	12,402		12,402
920000	Labor Oper AG	112,777	491,146	-378,369	75,418	471,210	-395,792	-64,328	471,210	-535,538	113,343	487,897	-374,554
630200	Labor Maint P	4,132		4,132	3,511		3,511	5,834		5,834	4,582		4,582
650000	Labor Maint WT	2,794		2,794	2,297		2,297	4,889		4,889	2,955		2,955
650000	Labor Maint WT Super/Eng	1,937		1,937	1,660		1,660	3,382		3,382	1,630		1,630
670000	Labor Maint TD	4,219		4,219	3,314		3,314	11,225		11,225	3,288		3,288
671200	Labor Maint TD Super/Eng	646		646	584		584	1,168		1,168	615		615
671200	Labor Maint TD Struct &	548		548	395		395	1,312		1,312	291		291
672200	Labor Maint TD Dist Res	680		680	364		364	2,820		2,820	1,162		1,162
673200	Labor Maint TD Mains	22,652		22,652	30,198		30,198	42,059		42,059	24,132		24,132
675200	Labor Maint TD Services	14,225		14,225	13,379		13,379	22,504		22,504	14,756		14,756
676200	Labor Maint TD Meters	10,710		10,710	5,789		5,789	-17,043		-17,043	11,114		11,114
676400	Labor Maint TD Hydrants	9,348		9,348	8,418		8,418	22,441		22,441	9,657		9,657
920500	IP-Off-Annual-P/R JE	21,092	21,647	-555	28,324	20,711	7,613	31,637	20,711	10,926	20,862	21,647	-785
920500	Incen Plan-Off-Annual			0			0			0			0
920500	Group Ins Oper TD			0			-6,254			-6,254			0
926110	Group Ins Oper AG	23,276	97,358	-74,082	98,940	97,358	1,582	87,036	97,358	-10,322	100,785	97,358	3,427
926200	Other Welf Oper AG			0			0			0	7,000		-7,000
926200	Employee Awards AG	325	800	-475		2,500	-2,500	921	2,500	-1,579	809	2,500	-1,691
926200	Employee Physical Exam A	496	1,100	-604	110	900	-790	70	900	-830	1,553	900	653
930210	Safety Incentive		7,000	-7,000			0			0			0
926200	Tuition Aid AG		3,000	-3,000	4,106	3,000	1,106	-164	3,000	-3,164	1,199	3,000	-1,801
926200	Training AG			0	313		313	260		260	1,500		804
926100	PBOP Oper AG	51,761	40,463	11,298	51,987	40,463	11,524	49,336	40,463	8,873	51,787	40,463	11,324
926400	Pension Oper AG	52,648	37,977	14,671	52,860	37,977	14,883	49,118	37,977	11,141	52,672	37,977	14,695
926250	401k Oper AG	8,000	4,075	3,925	7,484	3,896	3,588	7,678	3,896	3,782	7,672	4,075	3,597
926250	EIP Oper AG		500	-500		500	-500		500	-500		500	-500
926600	DCP Oper AG	7,778	3,564	4,214	5,971	3,539	2,432	5,220	3,539	1,681	5,653	3,564	2,089
926600	Retiree Med Oper AG	374		374	1,244		1,244	1,042		1,042			0
602000	Purchased Water-Outside	17,402	41,200	-23,798	56,499	44,650	11,849	32,362	44,650	-12,288	-177,006	46,700	-223,706
602000	Purch Water AW12			0			0			0			0
602000	Purchased Water-Inside			0			0			0	200,250		200,250
643300	Waste Disposal Exp WT	15,740	16,800	-1,060	14,551	16,800	-2,249	13,715	16,800	-3,085	6,610	5,725	885
643310	Amort Waste Disp Exp	8,438	8,000	438	8,438	8,000	438	8,438	8,000	438	8,438	8,000	438
623110	Purch Power P	21,232		21,232	16,120		16,120	12,306		12,306	18,728		18,728
623110	Purch Power WT	251,469	216,754	34,715	313,240	314,457	-1,217	240,156	314,457	-74,301	273,684	296,478	-22,794
623110	Purch Power TD	62		62	-10		-10	1,390		1,390	-39		-39
623110	Fuel for Power Prod SS			0			0			0			0
641100	Chemicals WT	141,696	130,285	11,411	120,767	140,535	-19,768	123,026	140,535	-17,509	174,734	149,759	24,975
641100	Chemicals WT Carbon Leas	6,122	8,835	-2,713	20,324	8,835	11,489	6,122	8,835	-2,713	8,835	8,835	0
626500	M & S Oper P	461	1,500	-1,039		200	-200		200	-200	177		-23
642300	M & S Oper WT	1,414	2,225	-811	2,401	2,175	226	1,215	2,175	-960	1,552	3,025	-1,473
665300	M & S Oper TD	12,100	6,650	5,450	8,673	11,450	-2,777	5,932	11,450	-5,518	10,894	11,450	-556
905100	M & S Oper CA	-1,460		-1,460	18		18	1,247		1,247	-1,247		-1,247
921200	M & S Oper AG	2,022	3,565	-1,543	2,887	3,050	-163	3,965	3,050	915	3,807	3,535	272
923200	Contr Svc-Acctg Oper AG	7,424	6,000	1,424	18,391	6,000	12,391	15,448	6,000	9,448	13,542	6,000	7,542
923300	Contr Svc-Legal Oper AG	-7,676	6,250	-13,926	8,250	6,250	2,000	1,419	6,250	-4,831	5,436	6,250	-814
923100	Mgmt Fees-Corporate	409,687	408,399	1,288	392,437	408,812	-16,375	395,420	408,812	-13,392	410,745	404,621	6,124
923100	Mgmt Fees Bsn Change-Cor	316	9,390	-9,074	224	9,390	-9,166	194	9,390	-9,196	9,390	9,390	-9,390
923100	Mgmt Fees P13880-Corp	132,624	34,784	97,840	72,139	19,345	52,794	103,702	19,345	84,357	65,082	19,497	45,585
923100	Mgmt Fees-Region	158,153	141,457	16,696	148,920	143,559	5,361	149,452	143,559	5,893	144,915	143,951	964
923100	Mgmt Fees P13880-Region	4,357		4,357	4,882		4,882	5,317		5,317	6,254		6,254
923500	Contr Svc-Other Oper WT	10,501	31,650	-21,149	11,190	15,350	-4,160	30,609	15,350	15,259	9,827	13,535	-3,708
923500	Contr Svc-Other Oper TD	4,569	5,200	-631	4,670	11,150	-6,480	22,825	11,150	11,675	2,976	5,100	-2,124
923500	Contr Svc-Other Oper CA	4,535	9,300	-4,765	23,154	9,300	13,854	18,591	9,300	9,291	-23,206		



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AWW	Description	2007 May Actual	2007 May Budget	Variance	2007 June Actual	2007 June Budget	Variance	2007 July Actual	2007 July Budget	Variance	2007 August Actual	2007 August Budget	Variance
642300	Contr Svc-Lab Testing Op	408	1,750	-1,342	1,604	650	954		650	-650	241	6,750	-6,509
666000	Rents-Real Prop Oper TD	227	300	-73	1,002	300	702		300	-300	100	300	-200
666000	Rents-Real Prop Oper AG			0			0	5,593	2,700	2,893	502	2,200	-1,698
931000	Rents-Equipment Oper AG	553	2,200	-1,647	1,193	2,700	-1,507			0	0	0	0
931000	Trans Oper P			0			0			0	0	0	0
665300	Trans Oper TD	865	600	265	1,336	600	736	716	600	116	1,799	600	1,199
930600	Trans Oper AG	-4,449	28,000	-32,449	-2,650	28,000	-30,650	-4,790	28,000	-32,790	-1,796	28,000	-29,796
930600	Trans Oper AG Lease Cost	9,715	14,200	-4,485	605	14,200	-13,595	378	14,200	-13,822	5,604	14,200	-8,596
930600	Trans Oper AG Lease Fuel	26,183	15,500	10,683	27,562	15,500	12,062	27,613	15,500	12,113	25,395	15,500	9,895
930600	Trans Oper AG Lease Main	32,727	20	32,707	12,230	20	12,210	29,557	20	29,537	6,968	20	6,948
925400	Ins Gen Liab Oper AG	25,321	52,250	-26,929	13,782	52,250	-38,468	29,345	52,250	-22,905	29,345	52,250	-22,905
925110	Ins Work Comp AG	12,532	9,822	2,710	12,626	9,822	2,804	11,767	9,822	1,945	12,321	9,822	2,499
924000	Ins Other Oper AG	9,653	3,000	6,653	9,843	3,000	6,843	9,843	3,000	6,843	9,843	3,000	6,843
928100	Reg Comm Amort Rate Case	30,086	30,091	-5	30,086	30,091	-5	30,086	30,091	-5	30,086	30,091	-5
928300	Reg Comm Amort Depr Stud			0			0			0			0
930210	Water Res Conservation	7,797	11,117	-3,320	38,270	21,117	17,153	23,326	21,117	2,209	18,752	18,117	635
904000	Uncollectible Accounts	52,031	33,821	18,210	143,128	42,445	100,683	29,872	42,445	-12,573	-28,431	42,378	-70,809
904000	Uncollectible Accts-MI's	7,874		7,874	13,853		13,853	-8,357		-8,357	13		13
603100	Misc Oper SS		100	-100		100	-100		100	-100		100	-100
626500	Misc Oper P	255		255	-60		-60	1,696		1,696	-1,359		-1,359
643100	Misc Oper WT	3,107	3,950	-843	5,674	4,050	1,624	8,587	4,050	4,537	9,007	3,600	5,407
665300	Misc Oper TD	15,007	9,200	5,807	-2,781	9,200	-11,981	4,507	9,200	-4,693	7,577	9,200	-1,623
903100	Misc Oper CA	833		833	-2,126		-2,126	468		468	1,126		1,126
930210	Misc Oper AG	4,115	8,600	-4,485	27,796	7,800	19,996	-8,089	7,800	-15,889	9,228	8,000	1,228
930210	Misc Oper Exp AG Consol	-77		-77			0			0			0
921200	Misc General Office	410	330	80	226	364	-138	189	364	-175	586	32	554
930890	Advertising	6,344	4,750	1,594	4,263	600	3,663	2,600	600	2,000	375	700	-325
903300	Bank Service Charges CA	15,612	15,600	12	25,516	15,600	9,916	8,624	15,600	-6,976	14,052	15,600	-1,548
903300	Bank Service Charges AG			0			0			0			0
903300	Bill Inserts AG			0			0			0			0
930210	Brochures and Handouts	446	25,000	-24,554	1,089		1,089	300		300		2,500	-2,500
903300	Collection Agencies CA	2,214	1,833	381	803	1,833	-1,030	2,262	1,833	429	3,464	1,833	1,631
930210	Community Relations	2,270	1,585	685	5,012	1,285	3,727		1,285	-1,285	26	585	-559
930880	Co Dues/Membership Deduc	1,531	15	1,516	1,551	265	1,286	1,531	265	1,266	2,045	15	2,030
930880	Co Dues Deduct AWWA	558		558	558		558	492		492	558		558
930880	Co Dues Deduct NAWC			0			0			0			0
930880	Condemnation Costs			0			0			0			0
921200	Credit Line Fees	57		57	57		57	57		57	57		57
921100	Credit Line Fees AW46	8,392		8,392	3,048		3,048	21,414		21,414	13,106		13,106
921200	Credit Line Fees In	-8,715	2,000	-10,715		2,000	-2,000		2,000	-2,000		2,000	-2,000
930890	Directors Fees			0		4,500	-4,500	4,500	4,500	0			0
930210	Discounts Available	-984		-984	-1,342		-1,342	-1,435		-1,435	-704		-704
921130	Dues/Membership Deduct	45	2,652	-2,607	410	1,277	-867	700	1,277	-577	265	977	-712
643100	Electricity WT	758	575	183	280	578	-298	621	578	43	535	583	-48
665300	Electricity TD	1,098	3,490	-2,392	1,292	3,490	-2,198	1,400	3,490	-2,090	813	3,490	-2,677
665300	Electricity CA			0			0	328		328	-328		-328
921200	Electricity AG	3,297	2,500	797	4,188	3,300	888	5,384	3,300	2,084	4,522	3,300	1,222
921100	Empl Exp AG-P/R JE			0			0			0			0
921100	Employee Expenses AG	2,090	2,050	40	2,320	3,280	-960	2,306	3,280	-974	2,435	1,800	635
921100	Empl Exp Conf/Registrati	490	5,580	-5,090	518	1,900	-1,382	1,900	1,900	-1,900	125	4,950	-4,825
921100	Meals Deduct	1,997	2,355	-358	1,147	2,055	-908	1,147	2,055	-908	1,471	1,755	-284
930260	Meals Non Deduct	1,997	2,040	-43	1,147	1,956	-809	1,156	1,956	-800	1,902	1,540	362
921200	Forms CA	17,988	12,000	5,988	11,375	12,000	-625	16,194	12,000	4,194	11,580	12,000	-420
921200	Forms AG		700	-700		300	-300		300	-300		600	-600
921200	Heat - Oil/Gas TD	1,468	2,000	-532	-323	1,000	-1,323	234	1,000	-766	474	2,848	-2,374
921200	Heat - Oil/Gas AG	166	2,100	-1,934	-72	700	-772	-49	700	-749	66	500	-434
925300	Injuries and Damages	-794	1,500	-2,294		1,500	-1,500		1,500	-1,500	-400	1,500	-1,900
642300	Janitorial WT	1,410	1,900	-490	670	1,400	-730	1,572	1,400	172	783	1,400	-617
665300	Janitorial TD	758	1,200	-442	800	1,200	-400	1,135	1,200	-65		1,200	-1,200
921200	Janitorial AG	2,812	3,400	-588	-182	3,400	-3,582	5,707	3,400	2,307	3,418	3,400	18
642300	Lab Supplies WT	6,710	3,800	2,910	3,129	4,300	-1,171	7,775	4,300	3,475	5,873	3,800	2,073
643100	Office & Admin Supplies	672	725	-53	427	775	-348			0	271		271
665300	Office & Admin Supplies	2,987	1,100	1,887	3,001	1,100	1,901	363	775	-412	445	975	-530
905100	Office & Admin Supplies	16	320	-304	2,161	320	1,841	2,888	1,100	1,788	6,602	1,100	5,502
921220	Office & Admin Supplies	2,932	1,608	1,324	1,453	1,608	-155	-1,692	320	-2,012	187	320	-133
921220	Office & Admin Supplies			0			0	236	1,608	-1,372	1,466	1,508	-42
642300	Overnight Shipping WT	171	100	71		100	-100		100	-100		100	-100
930210	Overnight Shipping AG	522	1,175	-653	1,717	1,175	542	998	1,175	-177	892	1,175	-283
930210	Penalties Nondeduct	-238,591		-238,591			0	2,250		2,250			0
903520	Postage CA	49,593	40,000	9,593	40,005	40,000	5	45,174	40,000	5,174	48,427	40,000	8,427
921200	Postage AG	1,634	25	1,609	64	25	39	-1,561	25	-1,586	1,755	2,225	-470
921100	Relocation Expenses			0			0			0			0
930210	Add'l Security Costs AG	28,006	10,024	17,982	-5,389	10,024	-15,413	17,088	10,024	7,064	10,675	10,024	651
930230	Software Licenses & Supp	6,247	8,300	-2,053	3,446	2,300	1,146	3,446	2,300	1,146	3,446	2,300	1,146
665300	Telephone TD	13		13	1,119		1,119			0	150		150
903520	Telephone CA	11,209	9,000	2,209	4,327	9,000	-4,673			13	34		34
903520	Telephone CA			0			0	4,925	9,000	-4,075	9,309	9,000	309
921200	Telephone AG	418	7,445	-7,027	1,518	6,795	-5,277	1,047	6,795	-5,748	2,278	5,845	-3,567
642300	Cell Phone WT	116	1,075	-959	403	1,075	-672	400	1,075	-675	266	1,075	-809
665300	Cell Phone TD	1,389	1,700	-311	278	1,700	-1,422	555	1,700	-1,145	28	1,700	-1,672
665300	Cell Phone CA		200	-200		200	-200		200	-200		200	-200
921200	Cell Phone AG	6,508	2,347	4,161	5,650	2,347	3,303	7,100	2,347	4,753	6,722	2,347	4,375
603100	Trash Removal SS	368	535	-167	915	450	465	711	450	261	850	550	300
665300	Trash Removal TD	75	500	-425	777	500	277	411	500	-89	485	500	-15
921200	Trash Removal AG		200	-200		200	-200		200	-200		200	-200
923500	Trustee Fees AG			0	3,300		3,300	-3,300		-3,300	3,300		3,300
643100	Uniforms WT	720	500	220	308	500	-192	483	500	-17	677	500	177
662100	Uniforms TD	1,521	1,885	-364	956	1,885	-929	874	1,885	-1,011	1,274	1,885	-611
662100	Uniforms CA	43		43			0			0			0
603100	Wtr & Waste Wtr Exp SS	2,732	2,000	732	2,437	2,000	437	2,008	2,000	8	1,904	2,000	-96
921200	Wtr & Waste Wtr Exp AG	48	200	-152	49	200	-151	7,412	200	7,212	46	200	-154
921200	Misc Charges - P13880			0			0			0			0
930210	PCard Undistributed			0	1,131		1,131	111		111	1,475		1,475
617100	Mat and Sup Maint SS	3,000	21,300	-18,300	2,854	23,800	-20,946	3,086	23,800	-20,714	4,773	8,300	-3,527
651100	Mat and Sup Maint WT	1,696	6,200	-4,504	4,910	36,200	-31,290	2,168	36,200	-34,032	4,291	6,200	-1,909
678100	Mat and Sup Maint TD	20,224	16,650	3,574	7,177	31,650	-24,473	22,993	31,650	-8,657	18,217	16,650	1,567

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AWW	Description	2007 May Actual	2007 May Budget	Variance	2007 June Actual	2007 June Budget	Variance	2007 July Actual	2007 July Budget	Variance	2007 August Actual	2007 August Budget	Variance
932100	Mat and Sup Maint AG	1,586	3,333	-1,747	1,264	3,333	-2,069	1,264	3,333	-2,069	1,264	3,333	-2,069
932100	Contr Svc-Other Maint TD			0			0			0			0
932700	Contr Svc-Other Maint AG	951	1,500	-549	2,523	4,000	-1,477	1,043	4,000	-2,957	1,200	1,500	-300
651100	Misc Maint WT	1,776	1,000	776	1,099	1,000	99	1,041	1,000	41	812	1,000	-188
678100	Misc Maint TD	14,823	8,100	6,723	-9,954	8,100	-18,054	2,928	8,100	-5,172	-3,060	8,100	-11,160
678100	Misc Maint TD Dist Res			0			0			0			0
678100	Misc Maint TD Hydrants			0			0			0			0
932700	Misc Maint AG	11,087	3,370	7,717	2,452	14,370	-11,918	1,006	14,370	-13,364	12,063	3,370	8,693
932700	Amort Def Maint SS Intak	483		483	483		483	483		483	483		483
651100	Amort Def Maint WT	12,993	12,700	293	12,993	12,700	293	12,993	12,700	293	12,993	12,700	293
672120	Amort Def Maint TD	8,773	10,924	-2,151	8,773	10,924	-2,151	8,773	10,924	-2,151	8,773	10,924	-2,151
672120	Maint Exp ARO/Net Neg Sal AG	67,074		67,074			0			0			0
403000	Maint Exp ARO/Net Neg Sa		105,000	-105,000	67,251	105,000	-37,749	67,549	105,000	-37,451	67,641	105,000	-37,359
678100	Paving/Backfill TD	28,081	20,000	8,081	-4,640	20,000	-24,640	6,606	20,000	-13,394	-89	20,000	-20,089
403000	Depr Exp-General	687,331	565,852	121,479	688,681	570,348	118,333	690,593	570,348	120,245	693,769	572,542	121,227
403100	Depr Exp-Amort CIAC Tax	-107,790		-107,790	-107,790		-107,790	-107,790		-107,790	-37,894		-37,894
403100	Depr Exp-Amort CIAC Non Tax			0			0			0	-78,912		-78,912
406000	Amortization of UPAA	1,801		1,801	1,801		1,801	1,801		1,801	1,801		1,801
404430	Amort-Reg Asset AFUDC	2,144		2,144	2,144		2,144	2,144		2,144	2,144		2,144
407000	Amort-Prop Losses	34,349	34,215	134	34,349	34,215	134	34,349	34,215	134	34,349	34,215	134
404440	Amort-Reg Asset	575		575	575		575	575		575	575		575
408030	Utility Reg Assessment Fee	6,862	6,000	862	6,862	6,000	862	13,830	6,000	7,830	105	6,000	-5,895
408100	Property Taxes	212,152	180,000	32,152	233,371	180,000	53,371	195,020	180,000	15,020	212,152	180,000	32,152
408140	FUTA	99		99	187		187			0	9		9
408160	FICA	35,099	46,201	-11,102	34,562	44,325	-9,763	37,819	44,325	-6,506	37,210	45,908	-8,698
408180	SUTA	84		84	163		163	19		19	8		8
408030	Other Taxes and Licenses			0	34,011		34,011			0			0
408030	Gross Receipts Tax		7,903	-7,903		7,903	-7,903		7,903	-7,903		7,903	-7,903
409150	FIT-Current		24,341	-24,341		358,537	-358,537		358,537	-358,537		274,320	-274,320
409150	FIT-Interim Curr	284,231		284,231	230,696		230,696	419,580		419,580	375,480		375,480
409160	FIT-PrYr Adj Over Accr			0			0			0			0
409100	SIT-Current		3,319	-3,319		89,177	-89,177		89,177	-89,177		67,541	-67,541
409100	SIT-Interim Curr	54,174		54,174	-18,620		-18,620	46,905		46,905	41,974		41,974
409110	SIT-PrYr Adj Over Accr			0			0			0			0
409110	Def FIT-Interim Def	84,303		84,303	22,375		22,375	98,887		98,887	91,253		91,253
410900	Def FIT-PY Adj Liab			0			0			0			0
410900	Def FIT-Reg Asset	25,596		25,596	25,596		25,596	30,416		30,416	26,304		26,304
410900	Def FIT-Reg Liab	-12,102		-12,102	-12,102		-12,102	-14,270		-14,270	-12,288		-12,288
410700	Def FIT-Other Liab		83,304	-83,304		49,299	-49,299		49,299	-49,299		162,766	-162,766
410900	Def SIT-Interim Def	25,369		25,369	39,705		39,705	49,762		49,762	43,199		43,199
410600	Def SIT-PY Adj Liab			0			0			0			0
410600	Def SIT-Reg Asset	5,505		5,505	5,505		5,505	683		683	4,797		4,797
410600	Def SIT-Reg Liab	-3,575		-3,575	-3,575		-3,575	-1,404		-1,404	-3,389		-3,389
410400	Def SIT-Other Liab		11,264	-11,264		-35,139	35,139		-35,139	35,139		-10,453	10,453
412210	ITC Restored - 3%	-638		-638	-638		-638	-638		-638	-638		-638
412220	ITC Restored - 4%	-525		-525	-525		-525	-525		-525	-525		-525
412230	ITC Restored - 10%	-5,903	-8,953	3,050	-5,903	-13,325	7,422	-5,903	-13,325	7,422	-5,903	-20,315	14,412
420100	AFUDC - Equity	629,181	-57,585	-11,596	-59,431	-71,104	11,673	-75,965	-71,104	-4,861	-85,278	-78,630	-6,648
171000	Int Inc-Inside AW46	-256		-256	-124,386		-124,386			0			0
415100	M&J Revenues-Outside	-8,487		-8,487	-14,657		-14,657	-3,414		-3,414	-26,204		-26,204
415100	M&J Revenues-AW26			0			0			0	-4,438		-4,438
416100	M&J Expenses-Outside	3,475		3,475	12,689		12,689	22,002		22,002	21,279		21,279
416110	M&J Expenses-Inside	8,475		8,475	4,501		4,501	7,497		7,497	4,520		4,520
416110	Misc Non-Util Income-Out			0			0			0			0
425100	Amort UPAA	-35		-35	-35		-35	-35		-35	-35		-35
425100	Amort Pref Stock Exp		64	-64		64	-64		64	-64		64	-64
425300	Amort PS Exp w/ mandatory	64		64	64		64	64		64	64		64
426100	Donations Deduct	11,125	20,830	-9,705	44,735	5,780	38,955	5,375	5,780	-405	9,750	5,300	4,450
426200	Other Income Deductions	5,280	8,250	-2,970	21,705	500	21,205	85	500	-415	372	1,350	-978
426160	Other Lobbying Expenses			0			0			0			0
426160	Non-Op Empl Exp Deduct			0			0			0	953		953
426160	SIT-Other Inc & Ded Curr		-2,399	2,399		-518	518		-518	518		-549	549
426160	SIT-BTL Interim Curr	-1,010		-1,010	1,005		1,005	-965		-965	-190		-190
426160	FIT-Oth Inc & Ded-curr		-9,338	9,338		-2,017	2,017		-2,017	2,017		-2,135	2,135
426160	FIT-BTL Interim Curr	-5,301		-5,301	15,211		15,211	-8,636		-8,636	-1,698		-1,698
427100	Int LTD-Outside Reg	137,713		137,713	137,713		137,713	137,713		137,713	137,713		137,713
427120	Int LTD-Inside AW46	239,407	471,728	-232,321	171,607	471,728	-300,121	126,407	471,728	-345,321	126,407	471,728	-345,321
428000	Amort Debt Disc & Exp	669	12,217	-11,548	669	12,217	-11,548	669	12,217	-11,548	704	12,217	-11,513
428000	Amort DExp Inside AW46	5,340		5,340	5,286		5,286	5,286		5,286	5,286		5,286
431100	Interest STD Inside	78,659	35,095	43,564	260,062	42,513	217,549	197,241	42,513	154,728	206,362	43,099	163,263
431100	Other Interest Expense	-38,175		-38,175			0			0			0
420210	AFUDC Debt	-31,394	-26,152	-5,242	-26,963	-32,291	5,328	-34,476	-32,291	-2,185	-38,722	-35,709	-3,013
437100	Div Dec PS-Out w/ mand	31,763		31,763	31,763		31,763	31,763		31,763	31,763		31,763
437100	Div Dec Pref Stk-Outside	6,560	38,325	-31,765	6,560	38,325	-31,765	6,560	38,325	-31,765	6,623	38,325	-31,702
437100	Div Decl Com Stk In-AW02			0	235,109		235,109			0			0

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AWW	Description	2007 September Actual	2007 September Budget	Variance	2007 October Actual	2007 October Budget	Variance	2007 November Actual	2007 November Budget	Variance	2007 December Actual	2007 December Budget	Variance
461100	Res Sales Billed	-2,730,797	-2,609,829	-120,968	-2,297,712	-2,507,020	209,308	-2,268,364	-2,289,667	21,303	-2,139,806	-2,436,833	297,027
461110	Res Sales Unbilled	432,133		432,133	-294,534		294,534	259,586		259,586	-145,876		-145,876
461200	Com Sales Billed	-1,254,110	-1,207,069	-47,041	-1,091,016	-1,175,527	84,511	-1,060,103	-1,060,060	-43	-896,670	-1,089,471	192,801
461210	Com Sales Unbilled	73,281		73,281	-84,623		84,623	199,164		199,164	-14,780		-14,780
461300	Ind Sales Billed	-158,189	-168,247	10,058	-131,473	-149,531	18,058	-115,767	-129,767	14,000	-114,366	-144,289	29,923
461310	Ind Sales Unbilled	-2,676		-2,676	-8,242		8,242	18,040		18,040	-13,556		-13,556
463000	Pub Fire Billed	-184,080	-181,995	-2,085	-184,080	-182,308	-1,772	-184,706	-182,620	-2,086	-192,287	-209,187	16,900
463000	Pub Fire Unbilled	-12,081		-12,081	12,081		12,081			0			0
462000	Priv Fire Billed	-95,869	-86,852	-9,017	-92,145	-87,269	-4,876	-96,831	-87,687	-9,144	-106,429	-100,152	-6,277
462100	Priv Fire Unbilled	-8,475		-8,475	7,655		7,655	413		413	490		490
464200	Pub Auth Billed	-506,736	-418,106	-88,630	-377,448	-402,731	25,283	-348,337	-335,833	-12,504	-274,602	-379,253	104,651
464210	Pub Auth Unbilled	-3,816		-3,816	-28,138		28,138	94,251		94,251	-110,217		-110,217
466000	SFR Billed	-148,312	-150,368	2,056	-115,153	-118,209	3,056	-102,181	-94,292	-7,889	-109,565	-102,631	-6,934
466100	Sales for Resale Unbilled	13,999		13,999	9,818		9,818	34,273		34,273	-30,036		-30,036
466100	Sales for Resale Interc	191,108		191,108			0			0			0
466100	Sale for Resale AW09	-241,994		-241,994	-27,083		-27,083	-37,666		-37,666	26,179		26,179
461400	Misc Sales Billed	-11,637		-11,637	-741		-741	-1,274		-1,274	-611		-611
461000	Dom WW Serv Billed		-13,342	13,342		-11,699	11,699		-11,898	11,898		-13,054	13,054
461020	Com WW Serv Billed		-7,234	7,234		-7,163	7,163		-6,294	6,294		-5,648	5,648
462210	Ind WW Serv Billed		-1,289	1,289		-1,547	1,547		-1,547	1,547		-1,461	1,461
462210	Pub Auth WW Svc Billed			0			0			0			0
462210	Oth Rev-Forfeited Discounts			0			0			0			0
472000	Oth Rev-Rents Water Property			-6,638	-9,835	-7,197	-2,638	-7,835	-7,197	-638	-7,835	-7,187	-648
474100	Oth Rev-Collect for Others	-81,172	-75,294	-5,878	-80,403	-75,294	-5,109	-88,040	-75,294	-12,746	-84,611	-75,294	-9,317
471200	Oth Rev-NSF Check Charge	-1,680	-1,799	119	-1,908	-1,799	-109	-1,886	-1,799	-87	-1,728	-1,799	71
471200	Oth Rev-App/Initiate Serv Fe	-70,302	-55,824	-14,478	-44,320	-55,824	11,504	-44,996	-55,824	10,828	-39,866	-55,824	15,958
471100	Oth Rev-Reconnection Charges	-73,460	-17,500	-55,960	-68,439	-17,500	-50,939	-54,762	-17,500	-37,262	-51,051	-17,500	-33,551
471200	Oth Rev-Misc Service Rev	-1,000		-1,000	-50		-50	-675		-675			0
474300	Oth Rev-Other Water Rev	-743		-743	-855		-855	-2,667		-2,667	-701		-701
474300	Labor Oper P			0			0			0			0
642100	Labor Oper WT	65,329		65,329	67,040		67,040	65,476		65,476	129,639		129,639
642100	Labor Oper WT Super/Eng	46,428		46,428	47,352		47,352	45,513		45,513	72,267		72,267
662200	Labor Oper TD	69,079		69,079	74,911		74,911	67,069		67,069	110,577		110,577
662200	Labor Oper TD Storage			0			0	157		157	65		65
662200	Labor Oper TD Lines	6,326		6,326	4,122		4,122	3,451		3,451	7,885		7,885
662200	Labor Oper TD Meter	64,492		64,492	60,780		60,780	65,611		65,611	87,805		87,805
903200	Labor Oper CA	12,799		12,799	8,057		8,057	6,402		6,402	21,866		21,866
903200	Labor Oper CA Mtr Read	38,717		38,717	37,900		37,900	40,227		40,227	45,047		45,047
903200	Labor Oper CA Cust Serv	10,492		10,492	11,936		11,936	12,423		12,423	32,115		32,115
920000	Labor Oper AG	50,288	433,766	-383,478	106,722	487,897	-381,175	87,491	485,969	-398,478	-77,629	466,736	-544,365
630200	Labor Maint P	4,978		4,978	4,978		4,978	4,742		4,742	7,949		7,949
650000	Labor Maint WT	3,854		3,854	5,160		5,160	3,727		3,727	4,829		4,829
650000	Labor Maint WT Super/Eng	3,198		3,198	2,952		2,952	3,044		3,044	3,136		3,136
670000	Labor Maint TD	1,238		1,238	1,125		1,125	1,029		1,029	2,190		2,190
671200	Labor Maint TD Super/Eng	1,107		1,107	1,045		1,045	922		922	1,138		1,138
671200	Labor Maint TD Struct &	187		187	70		70			0	290		290
672200	Labor Maint TD Dist Res	3,593		3,593	1,018		1,018	1,949		1,949	1,268		1,268
673200	Labor Maint TD Mains	24,743		24,743	38,948		38,948	31,563		31,563	41,977		41,977
675200	Labor Maint TD Services	11,797		11,797	15,938		15,938	11,658		11,658	18,986		18,986
676200	Labor Maint TD Meters	3,334		3,334	11,111		11,111	7,379		7,379	-19,259		-19,259
676400	Labor Maint TD Hydrants	7,559		7,559	6,366		6,366	6,392		6,392	9,364		9,364
920500	IP-Off-Annual-P/R JE	24,879	18,908	5,971	20,303	21,647	-1,344	20,462	20,711	-249	35,855	19,826	16,029
920500	Incen Plan-Off-Annual			0			0			0	-10,959		-10,959
920500	Group Ins Oper TD			0			0			0			0
926110	Group Ins Oper AG	101,842	97,358	4,484	97,212	97,358	-146	90,658	97,358	-6,700	59,930	97,358	-37,428
926200	Other Welf Oper AG		2,000	-2,000	212		212	1,408		1,408	170	2,000	-1,830
926200	Employee Awards AG	800	1,000	-200	1,246	1,000	246	612	1,000	-388	5,122	2,750	2,372
926200	Employee Physical Exam A	242	900	-658	205	900	-695	105	1,700	-1,595	1,405	900	505
930210	Safety Incentive		300	-300			300			0			0
926200	Tuition Aid AG	1,204	3,000	-1,796	866	3,000	-2,134		3,000	-3,000	50	3,000	-2,950
926200	Training AG	1,072	800	272	1,290	1,500	-210	1,500	1,500	-1,500	321		321
926100	PBOP Oper AG	52,156	40,463	11,693	45,288	40,463	4,825	44,828	40,463	4,365	34,377	40,463	-6,086
926400	Pension Oper AG	53,019	37,977	15,042	40,950	37,977	2,973	40,338	37,977	2,361	28,096	37,977	-9,881
926250	401k Oper AG	5,960	3,612	2,348	7,107	4,075	3,032	6,911	3,896	3,015	7,641	3,767	3,874
926250	EIP Oper AG		500	-500			500	-500		500	-500		500
926600	DCP Oper AG	5,323	3,490	1,833	6,325	3,564	2,761	5,854	3,539	2,315	5,073	3,515	1,558
926600	Retiree Med Oper AG	1,171		1,171	581		581	510		510	988		988
602000	Purchased Water-Outside	1,531	46,200	-44,669	16,377	39,550	-23,173	19,324	37,300	-17,976	23,094	40,500	-17,406
602000	Purch Water AW12	241,994		241,994	6,159		6,159	37,666		37,666	-26,179		-26,179
602000	Purchased Water-Inside	-200,250		-200,250			0			0			0
643300	Waste Disposal Exp WT	5,545	11,800	-6,255	-736	5,725	-6,461	8,079	5,725	2,354	7,536	11,800	-4,264
643310	Amort Waste Disp Exp	8,438	8,000	438	8,438	8,000	438	8,438	8,000	438	8,438	8,000	438
623110	Purch Power P	15,942		15,942	17,014		17,014	19,778		19,778	21,245		21,245
623110	Purch Power WT	262,998	331,533	-68,535	299,822	287,615	12,207	166,263	256,587	-90,324	184,150	226,564	-42,414
623110	Purch Power TD	799		799	1,883		1,883	2,139		2,139	3,802		3,802
623110	Fuel for Power Prod SS	1,340		1,340	4,307		4,307			0			0
641100	Chemicals WT	156,099	140,542	15,557	212,595	123,949	88,646	97,179	114,789	-17,610	127,911	114,791	13,120
641100	Chemicals WT Carbon Leas	10,510	8,835	1,675	9,672	8,835	837	9,673	8,835	838	9,673	8,835	838
626500	M & S Oper P	60	200	-140	173	200	-27	198	200	-2	185	1,500	-1,315
642300	M & S Oper WT	1,370	2,175	-805	2,124	2,325	-201	1,865	2,625	-760	1,554	2,325	-771
665300	M & S Oper TD	7,027	11,450	-4,423	3,112	6,650	-3,538	12,391	8,650	3,741	1,822	8,650	-6,828
905100	M & S Oper CA			0			0			0			0
921200	M & S Oper AG	1,013	3,465	-2,452	3,951	3,640	311	3,184	3,490	-306	4,325	2,990	1,335
923200	Contr Svc-Acctg Oper AG	5,620	6,000	-380	9,759	6,000	3,759	5,925	6,000	-75	6,052	6,000	52
923300	Contr Svc-Legal Oper AG	-254	6,250	-6,504	3,789	6,250	-2,461	2,619	6,250	-3,631	4,388	6,250	-1,862
923100	Mmgt Fees-Corporate	387,161	395,317	-8,156	415,648	406,598	9,050	405,468	393,307	12,161	451,083	405,062	46,021
923100	Mmgt Fees Bsn Change-Cor		9,390	-9,390	120		7,572	-4,452	430	7,572	-4,415	7,572	-11,987
923100	Mmgt Fees P13880-Corp	109,143	19,192	89,951	69,680	15,766	53,914	91,185	15,766	75,419	56,356	15,608	40,748
923100	Mmgt Fees-Region	132,961	131,745	1,216	153,257	142,269	10,988	129,770	136,248	-6,478	130,294	141,109	-10,815
923100	Mmgt Fees P13880-Region	-38,758		-38,758	2,206		2,206	3,565		3,565	3,431		3,431
923500	Contr Svc-Other Oper WT	7,488	16,630	-9,142	14,352	12,050	2,302	4,130	10,150	-6,020	4,113	11,850	-7,737
923500	Contr Svc-Other Oper TD	5,006	5,100	-94	18,226	9,000	9,226						

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AWW	Description	2007 September Actual	2007 September Budget	Variance	2007 October Actual	2007 October Budget	Variance	2007 November Actual	2007 November Budget	Variance	2007 December Actual	2007 December Budget	Variance
642300	Contr Svc-Lab Testing Op	2,304	650	1,654	1,166	650	516	243	1,750	-1,507	1,667	650	1,017
666000	Rents-Real Prop Oper TD	100	300	-200		300	-300		300	-300	752	300	452
666000	Rents-Real Prop Oper AG	690	2,200	-1,510	2,470	2,700	-230	1,995	2,200	-205	2,394	2,200	194
931000	Rents-Equipment Oper AG			0			0			0			0
931000	Trans Oper P			0			0			0			0
665300	Trans Oper TD	1,858	600	1,258	2,903	600	2,303	1,454	600	854	516	600	-84
930600	Trans Oper AG	-4,821	28,000	-32,821	8,610	28,000	-19,390	5,411	28,000	-22,589	2,366	28,000	-25,634
930600	Trans Oper AG Lease Cost	964	14,200	-13,236	4,217	14,200	-9,983	385	14,200	-13,815	733	14,200	-13,467
930600	Trans Oper AG Lease Fuel	29,433	15,500	13,933	20,185	15,500	4,685	26,660	15,500	11,160	25,432	15,500	9,932
930600	Trans Oper AG Lease Main	16,570	20	16,550	30,649	20	30,629	39,567	20	39,547	20,387	20	20,367
925400	Ins Gen Liab Oper AG	31,564	52,250	-20,686	29,390	52,250	-22,860	29,345	52,250	-22,905	31,883	52,250	-20,367
925110	Ins Work Comp AG	12,485	9,822	2,663	14,850	9,822	5,028	14,832	9,822	5,010	13,463	9,822	3,641
924000	Ins Other Oper AG	10,051	3,000	7,051	9,869	3,000	6,869	9,869	3,000	6,869	9,869	3,000	6,869
928100	Reg Comm Amort Rate Case	30,086	30,091	-5	30,086	30,091	-5	30,086	30,091	-5	42,250	74,530	-32,280
928300	Reg Comm Amort Depr Stud			0			0			0	837		837
930210	Water Res Conservation	11,767	11,117	650	13,026	6,117	6,909	6,223	6,117	106	6,177	12,234	-6,057
904000	Uncollectible Accounts	19,016	42,422	-23,406	44,696	40,656	4,040	19,680	36,287	-16,607	-2,733	39,696	-42,429
904000	Uncollectible Accts-MI's	-4,277		-4,277	-6,933		-6,933			0	-2,233		-2,233
603100	Misc Oper SS	132	100	32	501	100	401	100	100	-100		100	-100
626500	Misc Oper P	-2		-2	358		358	-753		-753			0
643100	Misc Oper WT	3,367	3,850	-483	3,510	3,350	160	2,040	3,900	-1,860	3,079	3,900	-821
665300	Misc Oper TD	13,328	9,200	4,128	9,400	9,200	200	5,461	9,200	-3,739	1,438	9,200	-7,762
903100	Misc Oper CA	-1,797		-1,797	-419		-419	964		964	718		718
930210	Misc Oper AG	-3,217	15,900	-19,117	1,764	8,000	-6,236	6,079	8,500	-2,421	7,157	8,900	-1,743
930210	Misc Oper Exp AG Consol			0			148			148			0
921200	Misc General Office	81	297	-216	30	27	3	542		542	392	350	42
930890	Advertising	1,895	2,500	-605		500	-500	250	3,200	-2,950	5,550	700	4,850
903300	Bank Service Charges CA	18,121	15,600	2,521	18,350	15,600	2,750	16,566	15,600	966	29,605	15,600	14,005
903300	Bank Service Charges AG			0			0			0			0
903300	Bill Inserts AG			0			0			0			0
930210	Brochures and Handouts	2,046	6,500	-4,454			0	5,862		5,862	1,640	3,000	-1,360
903300	Collection Agencies CA	13,232	1,833	11,399	2,970	1,833	1,137	281	1,833	-1,552	3,341	1,833	1,508
930210	Community Relations	747	1,035	-288	1,800	785	1,015	220	585	-365	500	2,285	-1,785
930880	Co Dues/Membership Deduct	1,931	15	1,916	2,141	265	1,876	1,531	1,560	-29	1,713	15	1,698
930880	Co Dues Deduct AWWA	558	4,300	-3,742	558		558	558		558	558	4,300	-3,742
930880	Co Dues Deduct NAWC			0			0			0			0
930880	Condemnation Costs			0			0			0			0
921200	Credit Line Fees	35		35	35		35	35		35	35		35
921100	Credit Line Fees AW46	9,056		9,056	18,647		18,647	17,389		17,389	9,574		9,574
921200	Credit Line Fees In		2,000	-2,000		2,000	-2,000		2,000	-2,000		2,000	-2,000
930890	Directors Fees			0	3,000	4,500	-1,500	1,500		1,500			0
930210	Discounts Available	-3,047		-3,047	-1,421		-1,421	-1,354		-1,354	-945		-945
921130	Dues/Membership Deduct	715	2,522	-1,807	585	177	408	526	497	29	1,835	177	1,658
643100	Electricity WT	721	583	138	716	578	138	834	594	240	445	561	-116
665300	Electricity TD	1,337	3,490	-2,153	1,052	3,490	-2,438	1,204	3,490	-2,286	1,496	3,490	-1,994
665300	Electricity CA			0			0			0			0
921200	Electricity AG	3,802	3,206	596	4,357	2,600	1,757	4,813	2,600	2,213	1,432	2,800	-1,368
921100	Empl Exp AG-P/R JE			0			0			0			0
921100	Employee Expenses AG	2,905	2,000	905	6,889	2,110	4,779	2,158	6,750	-4,592	3,942	2,900	1,042
921100	Empl Exp Conf/Registrati	1,499	1,375	124	-18	600	-618	99	2,050	-1,951	3,696	980	2,716
921100	Meals Deduct	1,540	2,805	-1,265	1,824	1,705	119	1,045	2,455	-1,410	2,653	2,505	148
930260	Meals Non Deduct	1,407	1,590	-183	1,889	1,490	399	1,700	2,140	-440	3,351	1,490	1,861
921200	Forms CA	13,496	12,000	1,496	17,218	12,000	5,218	12,627	12,000	627	13,747	12,000	1,747
921200	Forms AG		200	-200	381		381	208		208			0
921200	Heat - Oil/Gas TD	425	1,000	-575	123	1,000	-877	555	1,500	-945	4,197	3,000	1,197
921200	Heat - Oil/Gas AG	112	700	-588	74	1,200	-1,126	177	2,500	-2,323	3,270	2,600	670
925300	Injuries and Damages		1,500	-1,500	-682	1,500	-2,182	1,500	1,500	-1,500	682	1,500	-818
642300	Janitorial WT	1,224	1,300	-76	2,504	1,300	1,204	1,233	1,300	-67	2,117	1,400	717
665300	Janitorial TD	1,368	1,200	168	1,535	1,200	335	400	1,200	-800	1,303	1,200	103
921200	Janitorial AG	-750	3,400	-4,150	5,938	3,400	2,538	3,345	3,400	-55	2,225	3,400	-1,175
642300	Lab Supplies WT	12,731	8,800	3,931	2,856	3,800	-944	4,627	3,800	827	10,813	8,800	2,013
643100	Office & Admin Supplies			0			0			0			0
665300	Office & Admin Supplies	856	825	31	1,375	725	650	634	1,175	-541	924	875	49
905100	Office & Admin Supplies	1,659	1,100	559	3,727	1,100	2,627	-795	1,100	-1,895	2,851	1,100	1,751
921220	Office & Admin Supplies	1,087	320	767	696	320	376	11	320	-309	503	320	183
921220	Office & Admin Supplies	1,857	1,808	49	1,613	1,508	105	1,740	1,508	232	2,222	1,878	344
642300	Overnight Shipping WT	142	100	42	100	100	-100	100	100	-100	100	100	-100
930210	Overnight Shipping AG	839	1,175	-336	1,227	1,175	52	1,143	1,175	-32	687	1,175	-488
930210	Penalties Nondeduct	2,010		2,010	-161,849		-161,849			0			0
903520	Postage CA	38,460	40,000	-1,540	51,540	40,000	11,540	39,470	40,000	-530	45,739	40,000	5,739
921200	Postage AG	167	25	142	79	2,025	-1,946	1,392	25	1,367	394	25	369
921100	Relocation Expenses			0			0			0			0
930210	Add'l Security Costs AG	10,519	10,024	495	16,012	10,024	5,988	10,688	10,024	664	10,350	10,024	326
930230	Software Licenses & Supp	3,369	2,300	1,069	3,369	2,300	1,069	3,715	2,300	1,415	3,369	2,300	1,069
665300	Telephone TD			0			0			0			0
903520	Telephone CA	50		50	34		34	64		64	51		51
903520	Telephone CA	7,749	9,000	-1,251	7,413	9,000	-1,587	7,209	9,000	-1,791	7,323	9,000	-1,677
921200	Telephone AG	2,125	5,845	-3,720	2,512	5,845	-3,333	2,462	5,845	-3,383	2,564	5,845	-3,281
642300	Cell Phone WT	857	1,075	-218	649	1,075	-426	401	1,075	-674	602	1,075	-473
665300	Cell Phone TD	322	1,700	-1,378	150	1,700	-1,550	131	1,700	-1,569	142	1,700	-1,558
665300	Cell Phone CA		200	-200		200	-200		200	-200		200	-200
921200	Cell Phone AG	7,525	2,347	5,178	7,263	2,347	4,916	6,285	2,347	3,938	7,300	2,347	4,953
603100	Trash Removal SS	1,086	450	636	1,112	500	612	971	650	321	152	500	-348
665300	Trash Removal TD	486	500	-14	1,206	500	706	493	500	-7	-313	500	-813
921200	Trash Removal AG		200	-200		200	-200		200	-200		200	-200
923500	Trustee Fees AG	-3,300		-3,300			0			0			0
643100	Uniforms WT	470	500	-30	615	500	115	701	500	201	773	500	273
662100	Uniforms TD	1,583	1,885	-302	2,004	1,885	119	1,601	1,885	-284	1,785	1,885	-100
662100	Uniforms CA	88		88			0			0			0
603100	Wtr & Waste Wtr Exp SS	1,900	2,000	-100	1,685	2,000	-315	1,820	2,000	-180	1,639	2,000	-361
921200	Wtr & Waste Wtr Exp AG	-7,353	200	-7,553	103	200	-97	50	200	-150	46	200	-154
921200	Misc Charges - P13880			0			0			0			0
930210	PCard Undistributed	-835		-835	-1,041		-1,041	728		728	-1,045		-1,045
617100	Mat and Sup Maint SS	6,728	8,800	-2,072	6,191	8,300	-2,109	20,214	8,800	11,414	22,174	8,300	13,874
651100	Mat and Sup Maint WT	7,216	6,200	1,016	12,373	9,600	2,773	15,369	6,200	9,169	3,950	11,700	-7,750
678100	Mat and Sup Maint TD	31,505	31,650	-145	29,839	16,650	13,189	8,017	16,650	-8,633	8,671	16,650	-7,979

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AWW	Description	2007 September Actual	2007 September Budget	Variance	2007 October Actual	2007 October Budget	Variance	2007 November Actual	2007 November Budget	Variance	2007 December Actual	2007 December Budget	Variance
932100	Mat and Sup Maint AG	1,264	3,333	-2,069	1,264	3,333	-2,069	1,264	3,333	-2,069	1,828	3,333	-1,505
932100	Contr Svc-Other Maint TD			0	342		342			0			0
932700	Contr Svc-Other Maint AG	2,006	2,000	6	1,042	1,500	-458	835	1,500	-665	3,081	1,500	1,581
651100	Misc Maint WT	7,875	10,000	-2,125	2,780	1,000	1,780	2,079	1,000	1,079	1,000	1,000	-1,000
678100	Misc Maint TD	2,685	8,100	-5,415	1,586	8,100	-6,514	1,203	8,100	-6,897	6,209	8,100	-1,891
678100	Misc Maint TD Dist Res			0			0			0	-291		-291
678100	Misc Maint TD Hydrants			0	22		22			0			0
932700	Misc Maint AG	8,717	3,370	5,347	7,020	39,370	-32,350	6,426	3,370	3,056	5,558	3,370	2,188
932700	Amort Def Maint SS Intak	483		483			0			0			0
651100	Amort Def Maint WT	12,993	12,700	293	12,993	12,700	293	12,993	12,700	293	17,569	12,700	4,869
672120	Amort Def Maint TD	8,773	10,924	-2,151	8,773	13,924	-5,151	8,773	13,924	-5,151	8,773	13,924	-5,151
672120	Maint Exp ARO/Net Neg Sal AG	-133,911		-133,911			0			0			0
403000	Maint Exp ARO/Net Neg Sa	201,487	105,000	96,487	67,543	105,000	-37,457	68,417	105,000	-36,583	363,131	105,000	258,131
678100	Paving/Backfill TD	4,630	20,000	-15,370	-642	20,000	-20,642	16,908	15,000	1,908	14,819	10,000	4,819
403000	Depr Exp-General	694,252	574,431	119,821	698,894	586,117	112,777	708,451	588,098	120,353	337,982	602,068	-264,086
403100	Depr Exp-Amort CIAC Tax	-34,907		-34,907	-28,900		-28,900	-29,579		-29,579	-29,725		-29,725
403100	Depr Exp-Amort CIAC Non Tax	-78,920		-78,920	-79,945		-79,945	-334,546		-334,546	-116,836		-116,836
406000	Amortization of UPAA	1,801		1,801	1,801		1,801	1,801		1,801	1,801		1,801
404430	Amort-Reg Asset AFUDC	30,390		30,390	5,282		5,282	5,282		5,282	5,282		5,282
407000	Amort-Prop Losses	34,349	34,215	134	34,349	34,215	134	34,349	34,215	134	34,349	34,215	134
404440	Amort-Reg Asset	575		575	575		575	575		575	575		575
408030	Utility Reg Assessment Fee	6,968	6,000	968	6,968	6,000	968	6,968	6,000	968	6,968	6,000	968
408100	Property Taxes	212,152	180,000	32,152	241,503	180,000	61,503	241,503	180,000	61,503	241,503	180,000	61,503
408140	FUTA	24		24	25		25	-7		-7	1,795		1,795
408160	FICA	31,616	40,795	-9,179	37,434	45,908	-8,474	33,724	45,654	-11,930	37,659	43,843	-6,184
408180	SUTA	20		20	22		22	3		3	1,614		1,614
408030	Other Taxes and Licenses		2,800	-2,800	5,042		5,042			0			0
408030	Gross Receipts Tax		7,903	-7,903			7,903	-7,903		7,903	-7,903		7,903
409150	FIT-Current	-24,954	386,767	-411,721		317,140	-317,140		95,522	-95,522	2,925,340	326,263	2,599,077
409150	FIT-Interim Curr	721,643		721,643	1,164,824		1,164,824	180,550		180,550	-3,656,279		-3,656,279
409160	FIT-PrYr Adj Over Accr	1,494,668		1,494,668			0	5,040		5,040			0
409100	SIT-Current		96,429	-96,429		78,542	-78,542		21,606	-21,606	396,112	80,886	315,226
409100	SIT-Interim Curr	43,135		43,135	70,530		70,530	15,133		15,133	-306,460		-306,460
409110	SIT-PrYr Adj Over Accr	286,874		286,874			0	-491		-491			0
409110	Def FIT-Interim Def	-247,832		-247,832	-785,097		-785,097	-38,470		-38,470	705,856		705,856
410900	Def FIT-PY Adj Liab	-1,566,545		-1,566,545			0			0			0
410900	Def FIT-Reg Asset	26,304		26,304	26,304		26,304	26,304		26,304	26,304		26,304
410900	Def FIT-Reg Liab	-12,288		-12,288	-12,288		-12,288	-12,288		-12,288	-12,288		-12,288
410700	Def FIT-Other Liab		34,762	-34,762		37,984	-37,984		131,146	-131,146	232,212	17,602	214,610
410900	Def SIT-Interim Def	33,082		33,082	11,016		11,016	21,515		21,515	-245,644		-245,644
410600	Def SIT-PY Adj Liab	-302,331		-302,331			0			0			0
410600	Def SIT-Reg Asset	4,797		4,797	4,797		4,797	4,797		4,797	4,797		4,797
410600	Def SIT-Reg Liab	-20,378		-20,378	-15,277		-15,277	-15,277		-15,277	27,647		27,647
410400	Def SIT-Other Liab		-38,497	38,497		-31,513	31,513		8,894	-8,894	200,557	-35,331	235,888
412210	ITC Restored - 3%	-638		-638	-638		-638	-638		-638	-638		-638
412220	ITC Restored - 4%	-525		-525	-525		-525	-525		-525	-525		-525
412230	ITC Restored - 10%	-5,903	956	-6,859	-5,903	-10,785	4,882	-5,903	-4,012	-1,891	-5,943	-10,271	4,328
420100	AFUDC - Equity	-87,193	-72,930	-14,263	-86,186	-63,899	-22,287	-82,066	-65,591	-16,475	-107,776	-56,815	-50,961
171000	Int Inc-Inside AW46			0			0			0			0
415100	M&J Revenues-Outside	-17,723		-17,723	-27,300		-27,300	-18,141		-18,141	-14,785		-14,785
415100	M&J Revenues-AW26			0	-4,177		-4,177	-908		-908			0
416100	M&J Expenses-Outside	12,165		12,165	15,447		15,447	882		882	6,999		6,999
416110	M&J Expenses-Inside	5,510		5,510	4,299		4,299	2,377		2,377	7,133		7,133
416110	Misc Non-Util Income-Out			0			0			0			0
425100	Amort UPAA	-35		-35	-35		-35	-35		-35	-35		-35
425100	Amort Pref Stock Exp		64	-64		64	-64		64	-64		64	-64
425300	Amort PS Exp w/ mandatory	64		64	64		64	64		64	64		64
426100	Donations Deduct	7,140	6,150	990	6,280	1,300	4,980	4,341	3,180	1,161	12,385	1,300	11,085
426200	Other Income Deductions	2,476	2,202	274	3,050	650	2,400	2,581	400	2,181	30,100	400	29,700
426160	Other Lobbying Expenses			0			0			0	5,255		5,255
426160	Non-Op Empl Exp Deduct			0			0			0			0
426160	SIT-Other Inc & Ded Curr		-689	689		-161	161		-295	295	178	-140	318
426160	SIT-BTL Interim Curr	-321		-321	248		248	303		303	-1,761		-1,761
426160	FIT-Oth Inc & Ded-curr		-2,682	2,682		-626	626		-1,150	1,150	1,406	-546	1,952
426160	FIT-BTL Interim Curr	-1,031		-1,031	4,733		4,733	3,612		3,612	-21,009		-21,009
427100	Int LTD-Outside Reg	137,713		137,713	137,713		137,713	126,978		126,978	126,978		126,978
427120	Int LTD-Inside AW46	126,407	471,728	-345,321	180,385	515,828	-335,443	329,320	515,828	-186,508	329,216	515,828	-186,612
428000	Amort Debt Disc & Exp	667	12,217	-11,550	667	12,217	-11,550	667	12,217	-11,550	667	12,217	-11,550
428000	Amort DExp Inside AW46	5,286		5,286	5,286		5,286	6,530		6,530	6,588		6,588
431100	Interest STD Inside	199,457	45,333	154,124	152,370	24,989	127,381	45,724	1,387	44,337	63,304	6,697	56,607
431100	Other Interest Expense			0			0			0			0
420210	AFUDC Debt	-39,591	-33,120	-6,471	-39,134	-29,019	-10,115	-37,297	-29,787	-7,510	-50,643	-25,802	-24,841
437100	Div Dec PS-Out w/ mand	31,763		31,763	31,763		31,763	31,763		31,763	31,763		31,763
437100	Div Dec Pref Stk-Outside	6,560	38,325	-31,765	6,560	38,325	-31,765	6,560	38,325	-31,765	6,560	38,325	-31,765
437100	Div Decl Com Stk In-AW02	1,050,152		1,050,152			0				1,912,217		1,912,217

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Witness Responsible: Michael A. Miller/Sheila Miller

5. Provide a reconciliation and a detailed explanation of each difference, if any, in the capitalization and the net investment rate base of Kentucky-American for the base period.

Response:

Rate base for Base Period	\$243,471,735
Capitalization for Base Period	<u>241,686,939</u>
Difference	1,784,796
Difference as a Percentage of Capital	.74%

Reconciling Items:

Bluegrass Water Project – not in rate base	(858,178)
Accounts Payable impact on working cash	2,642,974

For electronic version, please refer to KAW\_R\_PSCDR1#5\_111408.pdf.

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Witness Responsible: Michael Miller

6. Provide a rate base, capital structure, and statement of income for Kentucky-American for the most recent actual 12-month period at the time of the company's application for rate adjustment and for the base period used in the company's application. Provide detailed explanations necessary to reconcile this information with the filed base period revenue requirement information.

Response:

See attached schedules.

For the electronic version, refer to KAW\_R\_PSCDR1#6\_111408.pdf.

Kentucky-American Water Company  
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Rate Base Components	Actual 10/31/2008	Base Period Amount	Difference	
Utility Plant In Service	358,990,144	372,100,801	13,110,657	Increase due to increased UPIS Investment (primarily KRSII Project)
Property Held for Future Use	314,428	29,364	(285,064)	Tri Village, Elk Lake, & Owenton not included in rate base
Utility Plant Acquisition Adjustments	(92,623,128)	(92,696,202)	(73,074)	Retirement budgeted in last quarter 2008
Accumulated Depreciation	266,681,444	279,433,963	(12,752,519)	
Net Utility Plant in Service	45,608,062	46,732,365	1,124,303	Change due to fluctuation in account from month to month
Construction Work in Progress	N/A	4,296,000	4,296,000	Rate case used lead lag study
Working Capital Allowance	613,798	575,573	(38,225)	Change due to fluctuation in account from month to month
Other Working Capital Allowance	(45,829,732)	(44,796,716)	1,033,016	Difference due to receipts/refunds of contributions
Contributions in Aid of Construction	(14,558,664)	(14,020,977)	537,687	Difference due to receipts/refunds of advances.
Customer Advances	(32,107,749)	(30,991,444)	1,116,305	Additional deferred tax on UPIS and FAS 109 amortizations
Deferred Income Taxes	(95,449)	(93,534)	1,915	Difference due to additional 3 months of amortization
Deferred Investment Tax Credits	1,697,801	1,833,038	135,237	Difference due to additional deferred maintenance projects (net of Amtz)
Deferred Maintenance	1,868,692	2,013,859	145,167	Difference due to additional 3 months of amortization and two new deferred projects
Deferred Debits	(2,255,594)	(1,510,392)	745,202	Change due to fluctuation in account from month to month
Other Rate Base Elements	221,622,609	243,471,735	(3,655,912)	
Total Rate Base	<u>221,622,609</u>	<u>243,471,735</u>	<u>(3,655,912)</u>	



Kentucky-American Water Company  
 Commission Data Request No. 1  
 Case No. 2008-00427

Capital Structure Class of Capital	Amount Outstanding 10/31/2008	Percent To Total	JDITC 10/31/2008	Total 10/31/2008	Base Period	
					Adjusted Capital	Difference
Short Term Debt	25,290,080	12.32%	129,606	25,419,686	62,600,592	37,180,906
Long Term Debt	79,297,067	38.64%	406,378	79,703,445	79,406,245	(297,200)
Preferred Stock	5,933,951	2.89%	30,410	5,964,361	5,959,601	(4,760)
Common Equity	94,697,883	46.14%	485,304	95,183,187	93,720,501	(1,462,686)
<b>Total Capital</b>	<b>205,218,981</b>	<b>100.00%</b>	<b>1,051,698</b>	<b>206,270,679</b>	<b>241,686,939</b>	<b>35,416,260</b>
					Difference as a Percent of Base Period	14.65%

The difference in short term debt is due mainly to the construction of the pool 3 treatment plant, common equity is due to the payment of third quarter dividend payment in December and remaining difference is related to the allocation of JDITC to the elements of the capital structure.

Kentucky-American Water Company  
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Income Statement

	Twelve Months 10/31/2008	Base Period 1/31/2009	Difference	
Operating Revenues	58,744,330	59,470,621	726,291	Difference due to water sales from customer growth. Base period has not been adjusted for normalization sponsored by Dr. Spitznagel.
Operating Expenses:				
Operation & Maintenance	28,773,288	28,906,742	133,454	Production costs, labor, maintenance exp.
Depreciation	7,009,467	7,851,307	841,840	CWIP to be closed in December 2009
Amortization	510,774	471,177	(39,597)	Reflects 3 months additional amortization
Taxes Other	3,168,939	3,265,081	96,142	Increases in property tax plus increased revenue
State Income Taxes	893,441	871,599	(21,842)	
Federal Income Taxes	4,836,765	4,764,988	(71,777)	
Total Operating Expenses	45,192,674	46,130,894	938,220	
Utility Operating Income	13,551,656	13,339,727	(211,929)	
Other Income/Net	1,344,783	2,241,710	896,927	AFUDC on additional investment
Income Before Deductions	14,896,439	15,581,437	684,998	
Income Deductions				
Interest on LTD	5,730,756	5,388,760	(341,996)	Reclassification of preferred stock dividends
Amortization of Debt Expense	89,325	79,650	(9,675)	
Interest on Bank Debt	689,143	1,222,214	533,071	Fluctuations due to CAPEX spending for KRS II Project
Other Interest	3	-	(3)	
Total Income Deductions	6,509,227	6,690,624	181,397	
Net Income	8,387,212	8,890,813	503,601	

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Witness Responsible: Linda Bridwell

7. Describe the process that Kentucky-American uses to plan and approve construction projects.

Response:

The long-term construction planning begins with the Least Cost/Comprehensive Planning Study, which evaluates the distribution system, storage facilities and production capacities. The study identifies projects for construction over a fifteen-year planning horizon, with immediate needs identified for construction within five years. KAW's most recent formal study was completed in 1992, although a draft update to the plan for distribution, storage and production systems was developed in 1999. This draft was not finalized due to the continued concerns and impact on the system from the source of supply solution. The storage analysis was finalized and updated and filed with the PSC in December 2005 as part of KAW's initial application in Case No. 2005-00546.

The Engineering group, through both the Director – Engineering and the Planning Engineer, works with the Vice President Operations, Operations Superintendents and Operations Supervisors to prioritize projects and identify any projects that may not have been included in the five-year plan. This is reviewed by the President and submitted to the Capital Investment Management Committee (“CIMC”). The five-year plan is utilized to develop immediate year budgets based on urgency of the projects. Project authorization is submitted with the annual budget to the CIMC and then approved by the Capital Investment Review Committee. Projects over \$10 million are approved by the Board of Directors individually, otherwise the projects are authorized by the Board of Directors as part of the entire annual strategic capital expenditures plan. The CIMC also authorizes changes to project scope or cost within the Strategic Capital Expenditure Plan.

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Projects for compliance with local, state, and federal regulations, improvement of service and fire flows, and reductions of maintenance problems are given priorities.

The 1992 LC/CPS was filed originally with the PSC in July 1992 and filed electronically in the Case Number 2004-00103 as KAW\_R\_PSCDR1#8\_052004.pdf.

For the electronic version of this document, refer to KAW\_R\_PSCDR1#7\_111408.pdf.

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Witness Responsible: Linda Bridwell

8. Provide Kentucky-American's long-term construction planning program in effect as of the date of the filing of Kentucky-American's application.

Response:

Please see attached.

For the electronic version, refer to KAW\_R\_PSCDR1#8\_111408.pdf.

STRATEGIC CAPITAL EXPENDITURE PLAN												
Business Unit	Business Unit No.	Project Title	Overall Total	5-Year Total	Prior	Total 2008	Total 2009	Total 2010	Total 2011	Total 2012	Total 2013	
			U.S. \$	U.S. \$	U.S. \$	U.S. \$	U.S. \$	U.S. \$	U.S. \$	U.S. \$	U.S. \$	
<b>RECURRING PROJECTS</b>												
<b>DV Projects</b>												
Kentucky	A	Mains - New	3,407,000	3,072,000		25,564,000	4,700,000	4,706,000	5,226,000	5,216,000	5,716,000	
Kentucky	B	Mains - Replaced / Restored	6,912,500	5,026,500		255,000	560,000	595,000	639,000	639,000	639,000	
Kentucky	C	Mains - Unscheduled	1,418,937	1,197,000		1,200,000	1,005,300	1,005,300	1,005,300	1,005,300	1,005,300	
Kentucky	D	Mains - Relocated	5,446,500	5,026,500		221,937	239,400	239,400	239,400	239,400	239,400	
Kentucky	E	Hydrants, Valves, and Manholes - New	1,112,000	1,012,000		300,000	1,005,300	1,005,300	1,005,300	1,005,300	1,005,300	
Kentucky	F	Hydrants, Valves, and Manholes - Replaced	1,050,000	925,000		125,000	192,000	200,000	200,000	210,000	210,000	
Kentucky	G	Services and Laterals - New	6,010,915	5,155,000		125,000	150,000	175,000	200,000	200,000	200,000	
Kentucky	H	Services and Laterals - Replaced	8,341,603	7,700,000		855,915	980,000	980,000	1,065,000	1,065,000	1,065,000	
Kentucky	I	Meters - New	7,164,978	6,015,048		904,618	1,400,000	1,500,000	1,600,000	1,600,000	1,600,000	
Kentucky	J	Meters - Replaced	10,873,399	9,400,000		1,349,930	1,215,048	1,200,000	1,200,000	1,200,000	1,200,000	
Kentucky	K	ITS Equipment and Systems	761,750	502,000		1,573,399	2,000,000	2,200,000	2,200,000	2,200,000	1,500,000	
Kentucky	L	SCADA Equipment and Systems	657,815	606,815		259,750	102,000	100,000	100,000	100,000	100,000	
Kentucky	M	Security Equipment and Systems	60,000	50,000		51,000	10,000	10,000	10,000	10,000	10,000	
Kentucky	N	Offices and Operations Centers	2,220,000	920,000		1,752,359	600,000	80,000	80,000	80,000	80,000	
Kentucky	O	Vehicles	3,000,000	2,500,000		500,000	500,000	500,000	500,000	500,000	500,000	
Kentucky	P	Tools and Equipment	1,314,414	1,096,400		218,014	257,200	185,200	177,000	177,000	297,000	
Kentucky	Q	Process Plant Facilities and Equipment	5,560,600	4,740,000		820,600	800,000	850,000	1,030,000	1,030,000	1,030,000	
Kentucky	R	Capitalized Tank Rehabilitation / Painting	100,000			100,000						
Kentucky	S	Engineering Studies	631,100	550,000		261,000	150,000	100,000	100,000	100,000	100,000	
<b>Total Recurring Projects</b>			<b>91,607,511</b>	<b>81,058,263</b>		<b>14,648,390</b>	<b>15,956,248</b>	<b>15,737,700</b>	<b>16,696,025</b>	<b>16,013,879</b>	<b>16,654,411</b>	
<b>Total Acquisitions</b>												
<b>INVESTMENT PROJECTS</b>												
Kentucky	12020204	Source of Supply Project Dev	1,965,832	110,244	1,658,766	230,990	64,200	46,044				
Kentucky	12020402	Major Highway Relocations	3,239,822		2,910,241	268,377						
Kentucky	12020505	Replace Trac-Vac System at	1,255,468		1,140,227	137,648						
Kentucky	12020506	Sudge Handling Improvement	2,264,887		2,026,528	169,884						
Kentucky	12020508	Kentucky Reliability Improvement	7,217,931		6,006,967	1,400,365						
Kentucky	12020602	Yamallion Road Main Extension	329,610		29,610	300,000						
Kentucky	12020607	New WTP On Pool 3 of Kentucky	160,299,998	124,031,522	4,668,478	31,599,999	66,786,790	57,044,732	200,000			
Kentucky	12020702	KY MAJOR HIGHWAY	9,092,999	6,612,500	1,809,737	670,994	1,137,500	950,000	1,900,000	1,687,500	937,500	
Kentucky	12300402	Major Highway Relocations	419,275		419,275							
Kentucky	12300403	Owen County Main Extensions	2,395,000		1,968,937	336,000						
Kentucky	12320507	CHEMICAL FEED IMPROVEMENTS	488,756		488,756							
Kentucky	IP-1202-5	Owenton Sewer	131,250	131,250				131,250				
Kentucky	IP-1202-9	North Broadway Main Replacement	3,061,178	1,200,000		535,000	1,200,000.00					
Kentucky	IP-1202-10	Install 22,700' of 12" in Todds and Cleveland Rd	1,050,000	1,050,000				50,000	1,200,000	1,200,000	1,050,000	
Kentucky	IP-1202-11	KRS Cleanwell Improvements (332)	2,450,000	2,450,000								
Kentucky	IP-1202-12	Install 19,000' of 12" along I-75	1,500,000	1,500,000								
Kentucky	IP-1202-13	Owenton WTP Improvements	1,660,000	1,660,000								
Kentucky	IP-1202-14	Install 16,000' of 12" Russell Cave Rd	3,440,000	3,440,000								
Kentucky	IP-1202-15	Install 14,700' of 12" & 3800' of 8" Greenwch Rd	1,820,000	1,820,000								
Kentucky	IP-1202-16	Install 34,000' of 16" along Carrick Pike	1,660,000	1,660,000								
Kentucky	IP-1202-17	Install 43,000' 30"	2,700,000	1,700,000								
Kentucky	IP-1202-18	UV Installation - KR/RRS (332)	6,000,000	6,000,000								
Kentucky	IP-1202-19	UV Installation - KR/RRS (332)	7,000,000	7,000,000								
Kentucky	IP-1202-20	Owenton Post Acquisition Phase 2	824,837	29,123		767,402	29,123	1,627,130				
Kentucky	IP-1202-21	Ground Storage Tank	1,750,000	1,750,000								
Kentucky	IP-1202-22	Highway Relocation-Clays Mill	1,152,890	815,288	56,893	309,779	815,288					
Kentucky	IP-1202-23	KENTUCKY INCLINE CAR	399,750			399,750						
Kentucky	IP-1202-24	LEX-Source of Supply Project	3,614,316		3,614,316							
Kentucky	IP-1202-25	Rockwell Village WW Pipe	3,728,734		3,728,734							
Kentucky	IP-1202-26	Elevated Storage Tank - 2 MG	24,394			25,525						
Kentucky	IP-1202-27	Carryovers from previous year										
<b>Total Investment Projects</b>			<b>211,564,834</b>	<b>181,037,370</b>	<b>30,527,465</b>	<b>38,151,712</b>	<b>71,855,770</b>	<b>59,989,156</b>	<b>5,850,000</b>	<b>9,077,500</b>	<b>16,187,500</b>	
<b>Total Investment and Recurring Projects</b>			<b>303,172,345</b>	<b>262,095,633</b>	<b>30,527,465</b>	<b>52,800,092</b>	<b>87,812,018</b>	<b>75,726,856</b>	<b>22,546,025</b>	<b>25,091,379</b>	<b>32,841,911</b>	

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

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Witness Responsible: Linda Bridwell

9. a. For each construction project that Kentucky-American has commenced from January 1, 1999 through December 31, 2008, provide the information listed below in the format contained in Schedule 1:
- (1) Project number; (2) Project title and description; (3) Annual actual cost; (4) Annual original budgeted cost; (5) Variance between annual actual cost and annual original budgeted cost in dollars; (6) Variance between annual actual cost and annual original budgeted cost as a percentage; (7) Percentage of total construction budget that proposed project comprises for the budgeted year; (8) Total actual project cost; (9) Total budgeted project cost; (10) Variance between total actual project cost and total budgeted project cost; (11) Date the original budget projected the project to start; (12) Date the original budget projected the project to be completed; (13) Date construction of project actually commenced; (14) Date construction of the project was actually completed;
- b. For each project in which a variance between actual and budgeted cost occurred or in which a delay in its start or completion occurred, describe the variance or delay and the reasons for such variance or delay.
- c. Provide a copy of the construction budget variance information requested in Item 9(a) on a computer disk in Microsoft® Office Excel format.

Response:

- a. Please see attached. Actual expenditures for 2008 are based on the latest annual forecast 2008. This data request will be updated once actual expenditures for 2008 are completed.
- b. See attached.
- c. Please refer to the excel file that was filed electronically as KAW\_R\_PSCDR1#9\_111408.xls.

For the electronic version of this document, refer to KAW\_R\_PSCDR1#9\_111408.pdf.























Item	Description	Annual Actual	Annual Original Budget	Variance Dollars	Variance Percent	Percent of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End
<b>BUDGET PROJECTS</b>													
01-01	LEX - SECURITY SYSTEM IMPROVEMENT	\$ 20,998	\$ -	\$ 20,998	113.47%	0.00%	1,601,091	1,500,000	101,091	Jan-01	Dec-01	Apr-01	Dec-01
01-02	GROUND STORAGE TANK - 3.0 MG	\$ 756,646	\$ 666,850	\$ 89,796	114.52%	4.27%				Mar-01	Dec-03	Feb-01	Aug-04
01-03	SCADA IMPROVEMENTS	\$ 80,166	\$ 70,000	\$ 10,166		0.45%				Jan-01	May-03	Sep-02	Dec-05
01-04	SCOTT COUNTY MAINS	\$ 1,546	\$ -	\$ 1,546		0.00%				Jan-01	Dec-02	Jan-01	Oct-03
01-05	RUSSELL CAVE ROAD TANK - 1.0 MG	\$ 514,518	\$ 950,000	\$ (435,482)	54.16%	6.09%				Jan-01	Dec-04	Feb-01	Dec-05
01-10	RRS HYDRAULIC IMPROVEMENTS	\$ 6,215	\$ -	\$ 6,215		0.00%				Mar-01	Sep-02	Aug-01	Jun-03
01-11	NEW COLUMBUS PROJECT	\$ 98,865	\$ 150,000	\$ (51,135)	65.91%	0.96%	2,132,257	1,800,000	332,257	Oct-01	May-03	Feb-02	Dec-04
02-01	LEESTOWN ROAD MAIN IMPROVEMENTS	\$ 9,249	\$ 616,000	\$ (606,751)	1.50%	3.95%				Apr-02	Dec-03	Mar-02	Nov-02
02-02	2002 MAJOR HIGHWAY RELOCATIONS	\$ 412	\$ -	\$ 412		0.00%				Jan-02	Dec-02	Jan-02	Nov-02
02-03	REPLACE TRAVELLING SCREEN & HOUSING	\$ 761,060	\$ 450,000	\$ 311,060	169.12%	2.88%	773,246	450,000	323,246	Aug-02	Apr-03	Dec-03	Dec-04
02-04	SOURCE OF SUPPLY DEVELOPMENT	\$ -	\$ 241,730	\$ (241,730)	0.00%	1.55%				Apr-02	Dec-03	Jun-01	Dec-05
03-01	ELEVATED STORAGE TANK - 2.0 MG	\$ 480,216	\$ 1,100,000	\$ (619,784)	43.66%	7.05%				May-03	Dec-05	Jul-03	Dec-05
03-02	MAJOR HIGHWAY RELOCATIONS	\$ 130,943	\$ -	\$ 130,943		0.00%				Jan-03	Dec-03	Jan-03	Oct-03
03-03	ELECTRICAL & RELIABILITY IMPROVEMENTS	\$ 725,151	\$ 1,010,000	\$ (284,849)	71.80%	6.47%				Jan-03	Dec-03	Jan-03	Dec-05
04-02	MAJOR HIGHWAY RELOCATIONS	\$ 567,181	\$ 400,000	\$ 167,181	141.80%	2.56%				Jan-04	Jul-04	Jun-03	Dec-05
04-03	OWEN COUNTY MAIN EXTENSIONS	\$ -	\$ 60,000	\$ (60,000)	0.00%	0.38%				Jan-04	Dec-07	Oct-04	n/a
04-04	BUSINESS PROCESS EFFICIENCY PROJECT & ORCOM BUDGE	\$ -	\$ 1,190,593	\$ (1,190,593)	0.00%	7.63%				Jan-04	Dec-04	Jan-04	Jan-06
04-06	REPLACE FILTER MEDIA 3 & 4	\$ 274,466	\$ -	\$ 274,466		0.00%	275,760	250,000	25,760	Jan-04	Dec-04	Jan-04	Dec-04
92-12	BLUEGRASS WATER PROJECT	\$ 49,109	\$ -	\$ 49,109		0.00%				Mar-05	Jul-05	Sep-04	Dec-04
96-19	CUSTOMER SERVICE SOFTWARE	\$ 45,257	\$ -	\$ 45,257		0.00%				Jul-92	Dec-96	Sep-92	Dec-03
98-01	INTEGRATED RESOURCE PLAN	\$ 30,465	\$ -	\$ 30,465		0.00%				Dec-96	Jun-99	Nov-96	Dec-06
98-08	SURGE PROTECTION KRS	\$ 1,862	\$ -	\$ 1,862		0.00%				Feb-98	Sep-99	Feb-99	Dec-06
		\$ 4,554,325	\$ 6,905,173	\$ (2,350,848)	65.96%					Apr-98	Nov-99	Aug-98	

























KENTUCKY AMERICAN WATER - COMPARISON OF ACTUAL VS. BUDGETED CONSTRUCTION EXPENDITURES - FOR THE YEAR 2007

	INVESTMENT PROJECTS	EXPLANATION	ACTUAL PROJECT COST	ORIGINAL INVESTMENT PROJECT COST		ORIGINAL BUDGET		START	END
						START	END		
05-07	CHEMICAL FEED IMPROVEMENTS	Project design delayed to accommodate Division of Water requirements.	488,756	480,000	12/05	11/06	6/06	9/07	
06-04	OWEN COUNTY SCADA SYSTEM	Construction bids higher than anticipated. Project delayed for programming.	610,985	500,000	2/06	12/06	4/06	11/07	
06-05	MALLARD POINT PRESSURE	Pump manufacturer delayed delivery of booster station.	332,155	325,000	1/06	11/06	3/06	8/07	
06-06	PARKER'S MILL PUMP & DIESEL	Project scope expanded in preliminary stage, delayed project start.	806,166	350,000	2/06	12/06	3/06	10/07	
	GRAND TOTAL COMPLETED BPS		\$2,238,062	\$1,655,000					

KENTUCKY AMERICAN WATER - COMPARISON OF ACTUAL VS. BUDGETED CONSTRUCTION EXPENDITURES - FOR THE YEAR 2006

	INVESTMENT PROJECTS	EXPLANATION	ACTUAL PROJECT COST		ORIGINAL INVESTMENT PROJECT COST		ORIGINAL BUDGET		START	END
							START	END		
98-01	INTEGRATED RESOURCE PLAN	Completion delayed on source of supply.	657,269	350,000			2/98	9/99	2/99	12/06
05-02	RUSSELL CAVE ROAD MAIN - 34,000' OF 12" (343)	Construction bids favorable.	1,309,064	1,800,000			4/05	12/07	8/05	12/06
05-04	KRS IMPROVEMENTS	Bids favorable.	191,379	350,000			2/05	10/05	8/05	1/06
06-01	VALVE HOUSE UPGRADES AT KRS	Bids higher than anticipated.	462,866	350,000			1/06	12/06	1/06	12/06
	GRAND TOTAL COMPLETED BP'S		\$2,620,578	\$2,850,000						

**KENTUCKY AMERICAN WATER - COMPARISON OF ACTUAL VS. BUDGETED CONSTRUCTION EXPENDITURES - FOR THE YEAR 2005**

	INVESTMENT PROJECTS	EXPLANATION	ACTUAL PROJECT COST	ORIGINAL INVESTMENT PROJECT COST	ORIGINAL BUDGET		START		END	
					START	END	START	END	START	END
01-05	RUSSELL CAVE ROAD TANK - 1.0 MG	Property acquisition longer than anticipated.	1,755,786	1,300,000	1/01	12/04	2/01	12/05	2/01	12/05
03-01	ELEVATED STORAGE TANK - 2.0 MG	On schedule, construction costs higher than anticipated.	3,744,744	3,000,000	5/03	12/05	7/03	12/05	7/03	12/05
03-03	ELECTRICAL & RELIABILITY IMPROVEMENTS	Equipment delivery delayed on switchgear.	999,181	1,320,000	1/03	7/04	6/03	12/05	6/03	12/05
01-03	SCADA IMPROVEMENTS	Delay in completing programming.	675,097	650,000	1/01	5/03	9/02	12/05	9/02	12/05
	GRAND TOTAL COMPLETED BPS		\$7,174,808	\$6,270,000						

KENTUCKY AMERICAN WATER - COMPARISON OF ACTUAL VS. BUDGETED CONSTRUCTION EXPENDITURES - FOR THE YEAR 2004

	INVESTMENT PROJECTS	EXPLANATION	ACTUAL PROJECT COST	ORIGINAL INVESTMENT PROJECT COST	ORIGINAL BUDGET		START	END
					START	END		
01-02	GROUND STORAGE TANK - 3.0 MG	Engineer's estimate was increased after design. Construction was delayed by change in project manager.	1,601,091	1,500,000	3/01	12/03	2/01	8/04
01-11	NEW COLUMBUS PROJECT	Project scope was expanded.	2,132,257	1,800,000	10/01	5/03	2/02	12/04
02-03	REPLACE TRAVELLING SCREEN & HOUSING	Bid exceeded estimate cost by \$220,000. Project scope was expanded by \$100,000 to include replacing trash rake which was scheduled for following year.	773,246	450,000	8/02	4/03	12/03	12/04
04-06	REPLACE FILTER MEDIA 3 & 4	Project was moved forward due to filter media deterioration. Project scope was expanded to include repair to filter bottom.	275,760	250,000	3/05	7/05	9/04	12/04
	GRAND TOTAL COMPLETED BPS		\$4,782,354	\$4,000,000				



KENTUCKY AMERICAN WATER - COMPARISON OF ACTUAL VS. BUDGETED CONSTRUCTION EXPENDITURES -

FOR THE YEAR 2003

	INVESTMENT PROJECTS	EXPLANATION	ACTUAL PROJECT COST	ORIGINAL INVESTMENT PROJECT COST	ORIGINAL BUDGET		START	END
					START	END		
96-19	CUSTOMER SERVICE SOFTWARE	Project scope expanded to include national Call Center	3,403,518	352,200	12/96	6/99	11/96	12/03
01-04	SCOTT COUNTY MAINS	Project scope expanded to complete Scott County service	2,356,593	1,500,000	1/01	12/02	1/01	10/03
01-10	RRS HYDRAULIC IMPROVEMENTS	Project delayed by DOW approval, completed as proposed	1,651,323	1,600,000	3/01	9/02	8/01	6/03
03-02	2003 MAJOR HIGHWAY RELOCATIONS	Project scope reduced by KYDOT	503,390	700,000	1/03	12/03	1/03	10/03
	GRAND TOTAL COMPLETED BP'S		\$7,914,824	\$4,152,200				

KENTUCKY AMERICAN WATER - COMPARISON OF ACTUAL VS. BUDGETED CONSTRUCTION EXPENDITURES - FOR THE YEAR 2002

	INVESTMENT PROJECTS	EXPLANATION	ACTUAL PROJECT COST	ORIGINAL INVESTMENT PROJECT COST	ORIGINAL BUDGET		START	END
					START	END		
00-02	PARIS PIKE RELOCATION - DESIGN	Project completed as proposed - easement work delayed completion	65,990	50,000	3/00	12/00	3/00	10/02
00-03	HARRODSBURG ROAD RELOCATION - DESIGN	Project delayed by KYDOT	69,803	100,000	2/00	9/00	11/200	12/02
00-04	RICHMOND ROAD RELOCATION - DESIGN	Project scope expanded by KYDOT	121,461	94,000	3/00	11/00	3/200	11/02
01-06	KRS SLUICE GATES	Project completed as proposed	248,960	250,000	8/01	5/02	8/01	5/02
01-07	2001 MAJOR HIGHWAY RELOCATIONS	Project exceeded scope due to KYDOT	1,221,929	1,050,000	1/01	12/01	1/01	3/02
01-08	ACQUISITION OF TRI-VILLAGE/ELK LAKE WATER	Project completed as proposed	1,849,283	1,860,000	8/00	8/00	7/01	12/02
02-02	2002 MAJOR HIGHWAY RELOCATIONS	Project scope expanded by KYDOT	3,369,864	2,000,000	8/00	8/00	1/02	11/02
	GRAND TOTAL COMPLETED IP'S		\$6,947,290	\$5,404,000				

KENTUCKY AMERICAN WATER - COMPARISON OF ACTUAL VS. BUDGETED CONSTRUCTION EXPENDITURES -

FOR THE YEAR 2001

	INVESTMENT PROJECTS	EXPLANATION	ACTUAL PROJECT COST	ORIGINAL INVESTMENT PROJECT COST		ORIGINAL BUDGET		START	END
				START	END	START	END		
97-08	CHEMICAL SYSTEMS IMPROVEMENTS	Project scope was revised to include design & construction of chlorine scrubber	1,546,550	600,000	3/97	10/99	5/97	7/01	
98-05	4,000' OF 12" LEESTOWN ROAD	Project scope reduced by KYDOT	280,500	320,000	2/98	10/98	1/99	7/01	
98-12	CLARK COUNTY MAINS IMPROVEMENTS	Project scope was reduced to eliminate feed to Ford-Hampton area, bids were below estimate	1,159,682	2,000,000	6/97	11/97	8/98	12/01	
99-07	BOURBON COUNTY MAIN EXTENSIONS	Project costs exceeded estimates due to rock, project delayed waiting on property owners	935,228	916,000	8/99	8/00	8/99	10/01	
99-08	US 62 RELOCATION	Project completed as proposed	1,792,597	1,800,000	8/99	12/00	8/99	12/01	
00-05	HARRISON COUNTY MAIN EXTENSION	Project exceeded cost & delayed over easement negotiation, master meter vault sizing	157,970	120,000	11/00	12/00	11/00	9/01	
01-01	SECURITY SYSTEM IMPROVEMENTS	Project scope expanded after 9/11	659,244	350,000	1/01	12/01	4/01	12/01	
01-09	ACQUISITION OF SOUTH SHORE	Acquisition never completed	0	1,550,000	1/01	7/01			
	GRAND TOTAL COMPLETED IP'S		\$6,531,771	\$7,656,000					

KENTUCKY AMERICAN WATER - COMPARISON OF ACTUAL VS. BUDGETED CONSTRUCTION EXPENDITURES - FOR THE YEAR 2000

	INVESTMENT PROJECTS	EXPLANATION	ACTUAL PROJECT COST	ORIGINAL INVESTMENT PROJECT COST	ORIGINAL BUDGET		START	END
					START	END		
96-12	KRS-ADDITIONAL RESIDUALS FACILITIES	Project cancelled - permit revised	624,258	4,800,000	1/96	5/98	2/96	1/00
97-03	FILTER TO WASTE SYSTEM - KRS	Project completed as proposed - project delayed by programming & materials delivery	286,636	250,000	9/97	4/98	2/99	3/00
99-02	REPLACE FILTER VALVES @ KRS	Project completed as proposed	131,023	140,000	9/99	11/99	9/99	3/00
99-03	SCOTT COUNTY MAINS	Project completed as proposed	1,491,202	1,500,000	2/99	12/00	3/99	8/00
99-04	REPLACE TANK TELEMETRY - KRS	Project completed as proposed - scope changed during const to improve oper.	576,558	530,000	1/99	12/99	2/99	2/00
99-05	ELECTRIC RENOVATIONS @ KRS, JACOBSON	Project completed as proposed	171,611	230,000	8/99	12/99	5/99	1/00
00-01	REBUILD UNDERDRAIN OF KRS FILTERS 5 & 6	Project completed as proposed - scope changed during const due to filter coating	227,152	212,000	3/00	5/00	1/00	4/00
	GRAND TOTAL COMPLETED IP'S		\$3,508,440	\$7,662,000				

KENTUCKY AMERICAN WATER - COMPARISON OF ACTUAL VS. BUDGETED CONSTRUCTION EXPENDITURES - FOR THE YEAR 1999

	INVESTMENT PROJECTS	EXPLANATION	ACTUAL PROJECT COST	ORIGINAL INVESTMENT PROJECT COST	ORIGINAL BUDGET		START	END
					START	END		
96-02	NEW CIRCLE ROAD AT WINCHESTER ROAD	Project scope revised due to KYDOT redesign	135,882	250,000	1/96	9/96	4/96	10/99
96-17	BUSINESS SYSTEMS SOFTWARE	Project completed as proposed	578,468	599,200	11/96	7/98	1/97	12/99
96-18	AVON TANK AND BOOSTER PUMP	Project completed as proposed, electric work exceeded estimate	1,653,771	1,470,000	10/96	6/98	10/96	12/99
97-05	SCOTT COUNTY MAINS	Project completed as proposed - easement work delayed completion	1,488,102	1,510,000	5/97	12/98	6/97	12/99
98-02	16" FROM CLAYS MILL TO HARRODSBURG ROAD	Project cancelled due to Jessamine South Elkhorn moving vault	0	980,000	5/98	12/98	4/98	6/99
98-03	REPLACE HIGH SERVICE PUMP # 11	Project completed as proposed	145,450	150,000	1/98	10/98	9/98	4/99
98-06	DISINFECTION BYPRODUCT STUDY	Project completed as proposed, low turbidity delayed completion	89,300	125,000	1/98	12/98	5/98	11/99
98-10	REINFORCE INTAKE STRUCTURE, PUMP REN. - KRS	Project completed as proposed, manufacturer took longer than anticipated	432,825	400,000	1/98	12/98	3/98	10/99
99-01	NORTH BROADWAY REPLACEMENT	Project cancelled due to extremely high bids, will be done in the future	57,000	1,300,000	3/99	7/00	2/99	10/99
99-06	REYNOLDS ROAD 24" RELOCATION	Project completed as proposed, developer delayed construction	415,473	400,000	1/99	5/99	3/99	12/99
	GRAND TOTAL COMPLETED IPS		\$4,996,271	\$7,184,200				

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

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Witness Responsible: Linda Bridwell

10. Provide, in the format provided as Schedule 2, an analysis of the Construction Work in Progress as defined in the Uniform System of Accounts for the 12 months preceding the base period, the base period, and the forecasted test period.

Response:

See attached for the 12 months preceding the base period. Also attached is Exhibit B-4, page 1 of 2, detailing the base period and Exhibit B-4, page 2 of 2, detailing the forecasted test period.

For electronic version, refer to [KAW\\_R\\_PSCDR1#10\\_111408.pdf](#).

KENTUCKY AMERICAN WATER  
CASE NO: 2008-00427  
CONSTRUCTION WORK IN PROGRESS  
AS OF FEBRUARY 2007

DATA: \_X\_ PRE-BASE PERIOD \_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_X\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):  
PSCDR1#10  
PAGE 1 OF 12  
Witness Responsible: Linda Bridwell

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs		Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
				AFUDC Capitalized	Indirect Costs				
1	12020080	Developer/Govt. Contributions	1,090,461.01	2,077.05	-	1,092,538.06	100%	1,092,538.06	NA
2	12020081	Network - Replace/Renew	881,894.02	30,625.95	-	912,519.97	-	912,519.97	NA
3	12020082	Network - Extension	84,805.36	86,538.73	-	171,344.09	-	171,344.09	NA
4	12020083	Hydrants - Replacement	45,643.93	3,046.34	-	48,690.27	-	48,690.27	NA
5	12020084	Hydrants New	60,267.04	27,483.44	-	87,750.48	-	87,750.48	NA
6	12020085	Services - Replacement	34,854.22	681.95	-	35,536.17	-	35,536.17	NA
7	12020086	Services New	55,796.40	232.98	-	56,029.38	-	56,029.38	NA
8	12020087	Meters - Replacement	574,872.49	30.42	-	574,902.91	-	574,902.91	NA
9	12020088	Meters New	119,772.24	-	-	119,772.24	-	119,772.24	NA
10	12020089	ITS Equipment & Systems	56,757.54	2.34	-	56,759.88	-	56,759.88	NA
11	12020090	Offices & Operations Centers	25,944.75	-	-	25,944.75	-	25,944.75	NA
12	12020092	Tools and Equipment	144,109.14	89.47	-	144,198.61	-	144,198.61	NA
13	12020093	Process Plant - Replacement	147,567.70	-	-	147,567.70	-	147,567.70	NA
14	12020094	Process Plant - Additions	32,361.80	16.47	-	32,378.27	-	32,378.27	NA
15	12020097	Comprehensive Planning Study	62,560.30	-	-	62,560.30	-	62,560.30	NA
16	12020105	LEX-Russell Cave Road Tank-1.0	(95,544.12)	116,243.11	-	20,698.99	-	20,698.99	100.00%
17	12020108	LEX-Trl Village Acq	370,227.35	-	-	370,227.35	-	370,227.35	100.00%
18	12020201	LEX-Leeslown Rd Main Improvmts	108,182.49	38,046.93	-	146,229.42	-	146,229.42	20.89%
19	12020204	Source of Supply Project Dev	1,270,407.24	-	-	1,270,407.24	-	1,270,407.24	63.52%
20	12020402	Major Highway Relocations	415,006.59	91,610.46	-	506,617.05	-	506,617.05	NA
21	12020502	Russell Cave Road Main	788,226.78	45,219.56	-	833,446.34	-	833,446.34	100.00%
22	12020505	Replace Trac-Vac System at	364,851.57	6,277.20	-	371,128.77	-	371,128.77	29.04%
23	12020506	Sludge Handling Improvement	496,594.03	20,138.76	-	516,732.79	-	516,732.79	23.53%
24	12020508	Kentucky Reliability Improvement	947,089.58	19,643.42	-	966,733.00	-	966,733.00	13.05%
25	12020601	Valve House Upgrades at KRS	23,567.20	4,690.38	-	28,257.58	-	28,257.58	100.00%
26	12020602	Yanallton Road Main Extension	20,317.04	349.35	-	20,666.39	-	20,666.39	6.27%
27	12020605	Mallard Point Pressure	45,379.23	893.45	-	46,272.68	-	46,272.68	13.93%
28	12020606	Parker's Mill Pump & Diesel	61,350.03	1,027.80	-	62,377.83	-	62,377.83	7.74%
29	12020607	New WTP On Pool 3 of Kentucky	1,363,668.77	16,651.95	-	1,380,320.72	-	1,380,320.72	0.86%
30	12029212	LEX-Source of Supply Project	(366,288.48)	-	-	(366,288.48)	-	(366,288.48)	100.00%
31	12300080	Developer/Govt. Contributions	4,938.94	-	-	4,938.94	-	4,938.94	NA
32	12300081	Network - Replace/Renew	382,600.12	21,118.42	-	403,718.54	-	403,718.54	NA
33	12300082	Network - Extension	116,642.57	1,259.88	-	117,902.45	-	117,902.45	NA
34	12300083	Hydrants - Replacement	(2,550.00)	-	-	(2,550.00)	-	(2,550.00)	NA
35	12300084	Hydrants New	11,818.58	103.56	-	11,922.14	-	11,922.14	NA
36	12300111	TRI-New Columbus Project	(370,227.35)	-	-	(370,227.35)	-	(370,227.35)	100.00%
37	12300403	Owen County Main Extensions	999,653.07	24,719.24	-	1,024,372.31	-	1,024,372.31	44.44%
38	12300604	Owen County SCADA System	486,272.11	6,859.09	-	493,131.20	-	493,131.20	80.71%
39	12320083	Hydrants - Replacement	2,560.66	-	-	2,560.66	-	2,560.66	NA
40	12320093	Process Plant - Replacement	60,641.47	1,705.70	-	62,347.17	-	62,347.17	NA
41	12320507	CHEMICAL FEED IMPROVEMENTS	346,520.73	2,335.34	-	348,856.07	-	348,856.07	71.38%
42	12330081	KYWWW-Network - Replace/Renew	9,359.28	55.11	-	9,414.39	-	9,414.39	NA
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								11,848,707.27	
								11,848,707.27	





KENTUCKY AMERICAN WATER  
CASE NO: 2008-00427  
CONSTRUCTION WORK IN PROGRESS  
AS OF APRIL 2007

DATA: X\_PRE-BASE PERIOD \_\_\_ FORECASTED PERIOD  
TYPE OF FILING: X\_ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

PSCDR1#10  
PAGE 3 OF 12  
Witness Responsible: Linda Bridwell

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs		Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
				AFUDC Capitalized	Indirect Costs				
1	120105	CORP-Admin & Gen	38,465.08	-	-	38,465.08	100%	38,465.08	NA
2	120200	KY-Lexington Water	(327,226.93)	-	-	(327,226.93)		(327,226.93)	NA
3	120205	LEX-Admin & Gen	(9,100.57)	-	-	(9,100.57)		(9,100.57)	NA
4	123000	KY-Tri Village	149,715.86	13,157.21	-	162,873.07		162,873.07	NA
5	123200	KY-Owenton Water	996.84	-	-	996.84		996.84	NA
6	123300	KY-Owenton Wastewater	-	80.37	-	80.37		80.37	NA
7	12020003	LEX-Harrodsburg Road Relocati	1,007.67	-	-	1,007.67		1,007.67	NA
8	12020060	Developer/Govt. Contributions	1,084,067.83	2,155.09	-	1,086,222.92		1,086,222.92	NA
9	12020081	Network - Replace/Renew	847,933.26	36,031.18	-	883,964.44		883,964.44	NA
10	12020082	Network - Extension	80,843.10	87,239.96	-	168,083.06		168,083.06	NA
11	12020083	Hydrants - Replacement	43,639.67	3,317.51	-	46,957.18		46,957.18	NA
12	12020084	Hydrants New	65,937.34	28,070.00	-	94,007.34		94,007.34	NA
13	12020085	Services - Replacement	109,188.69	681.95	-	109,870.64		109,870.64	NA
14	12020086	Services New	22,935.01	232.98	-	23,167.99		23,167.99	NA
15	12020087	Meters - Replacement	706,380.89	30.42	-	706,411.31		706,411.31	NA
16	12020088	Meters New	245,524.23	-	-	245,524.23		245,524.23	NA
17	12020069	ITS Equipment & Systems	73,934.14	2.34	-	73,936.48		73,936.48	NA
18	12020090	Offices & Operations Centers	25,617.53	-	-	25,617.53		25,617.53	NA
19	12020092	Tools and Equipment	(70,598.44)	-	-	(70,598.44)		(70,598.44)	NA
20	12020093	Process Plant - Replacement	(6,451.21)	-	-	(6,451.21)		(6,451.21)	NA
21	12020094	Process Plant - Additions	32,361.80	16.47	-	32,378.27		32,378.27	NA
22	12020097	Comprehensive Planning Study	75,690.22	-	-	75,690.22		75,690.22	NA
23	12020105	LEX-Russell Cave Road Tank-1.0	20,829.45	-	-	20,829.45		20,829.45	100.00%
24	12020108	LEX-Tri Village Acq	370,227.35	-	-	370,227.35		370,227.35	100.00%
25	12020201	LEX-Leestown Rd Main Improvmts	108,182.49	38,893.55	-	147,076.04		147,076.04	21.01%
26	12020204	Source of Supply Project Dev	1,404,846.79	-	-	1,404,846.79		1,404,846.79	70.24%
27	12020402	Major Highway Relocations	562,682.52	94,662.55	-	657,345.07		657,345.07	NA
28	12020502	Russell Cave Road Main	932,351.56	50,234.70	-	982,586.26		982,586.26	100.00%
29	12020605	Replace Trac-Vac System at	522,172.43	8,624.25	-	530,796.68		530,796.68	41.54%
30	12020606	Sludge Handling Improvement	441,009.93	23,217.26	-	464,227.19		464,227.19	21.14%
31	12020608	Kentucky Reliability Improvement	957,631.20	25,905.23	-	983,536.43		983,536.43	13.28%
32	12020601	Valve House Upgrades at KRS	70,959.79	4,781.60	-	75,741.39		75,741.39	17.02%
33	12020602	Yanallion Road Main Extension	18,817.04	464.52	-	19,281.56		19,281.56	5.85%
34	12020605	Mallard Point Pressure	260,329.10	1,720.00	-	262,049.10		262,049.10	78.89%
35	12020606	Parker's Mill Pump & Diesel	79,842.59	1,418.28	-	81,260.87		81,260.87	10.08%
36	12020607	New WTP On Pool 3 of Kentucky	2,432,873.26	25,691.58	-	2,458,564.84		2,458,564.84	1.54%
37	12020702	KY MAJOR HIGHWAY	345,767.19	19.72	-	345,786.91		345,786.91	13.94%
38	12029212	LEX-Source of Supply Project	(301,442.12)	-	-	(301,442.12)		(301,442.12)	100.00%
39	12300060	Developer/Govt. Contributions	4,958.67	-	-	4,958.67		4,958.67	NA
40	12300081	Network - Replace/Renew	323,914.90	23,169.18	-	347,084.08		347,084.08	NA
41	12300082	Network - Extension	118,513.78	1,962.90	-	120,476.68		120,476.68	NA
42	12300083	Hydrants - Replacement	(2,550.00)	-	-	(2,550.00)		(2,550.00)	NA
43	12300084	Hydrants New	14,569.95	181.12	-	14,751.07		14,751.07	NA
44	12300086	Services New	13,938.23	-	-	13,938.23		13,938.23	NA
45	12300111	TRI-New Columbus Project	(370,227.35)	-	-	(370,227.35)		(370,227.35)	100.00%
46	12300403	Major Highway Relocations	2,471.32	23,963.21	-	26,434.53		26,434.53	NA
47	12300604	Owen County Main Extensions	528,427.56	29,462.39	-	557,889.95		557,889.95	24.20%
48	12300604	Owen County SCADA System	511,843.76	9,670.56	-	521,514.32		521,514.32	85.36%
49	12320083	Hydrants - Replacement	2,550.00	-	-	2,550.00		2,550.00	NA
50	12320087	Meters - Replacement	1,872.88	-	-	1,872.88		1,872.88	NA
51	12320093	Process Plant - Replacement	64,965.31	2,109.14	-	67,074.45		67,074.45	NA
52	12320607	CHEMICAL FEED IMPROVEMENTS	299,298.46	3,948.72	-	303,247.18		303,247.18	62.04%
53	12330081	KYWWW-Network - Replace/Renew	12,318.58	125.41	-	12,443.99		12,443.99	NA
54									
55		00012 Kentucky-Ameri	12,944,808.63	541,241.35	-	13,486,049.98		13,486,049.98	

KENTUCKY AMERICAN WATER  
CASE NO: 2008-00427  
CONSTRUCTION WORK IN PROGRESS  
AS OF MAY 2007

DATA: X\_PRE-BASE PERIOD \_\_\_ FORECASTED PERIOD  
TYPE OF FILING: X\_ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):  
PSCDR1#10  
PAGE 4 OF 12  
Witness Responsible: Linda Birdwell

Line No.	Project Number	Description of Project	Construction Amount	AFUDC Capitalized	Indirect Costs	Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
1	00000012	Conversion Funding Project	43,295.46	-	-	43,295.46	(67.70)	43,295.46	NA
2	1202000A	LEX-Invest Item A	321.56	-	-	321.56		(67.70)	NA
3	1202000R	LEX-Retirements	321.56	-	-	321.56		321.56	NA
4	12020080	Developer/Govt. Contributions	1,234,858.54	1,406.70	-	1,234,858.54		1,234,858.54	NA
5	12020081	Network - Replace/Renew	894,522.32	53,263.24	-	947,785.02		947,785.02	NA
6	12020082	Network - Extension	72,217.32	33,587.83	-	105,805.15		105,805.15	NA
7	12020083	Hydrants - Replacement	36,974.03	3,341.22	-	40,315.25		40,315.25	NA
8	12020084	Hydrants New	70,860.45	21,065.50	-	91,925.95		91,925.95	NA
9	12020085	Services - Replacement	35,996.17	681.95	-	36,678.12		36,678.12	NA
10	12020086	Services New	65,366.39	232.98	-	65,599.37		65,599.37	NA
11	12020087	Meters - Replacement	852,770.41	-	-	852,770.41		852,770.41	NA
12	12020088	Meters New	232,160.60	-	-	232,160.60		232,160.60	NA
13	12020089	ITS Equipment & Systems	93,459.01	96.35	-	93,555.36		93,555.36	NA
14	12020090	Offices & Operations Centers	6,109.50	-	-	6,109.50		6,109.50	NA
15	12020091	Vehicles	1,967.51	-	-	1,967.51		1,967.51	NA
16	12020092	Tools and Equipment	14,055.60	-	-	14,055.60		14,055.60	NA
17	12020093	Process Plant - Replacement	194,671.31	-	-	194,671.31		194,671.31	NA
18	12020097	Comprehensive Planning Study	82,836.68	-	-	82,836.68		82,836.68	NA
19	12020105	LEX-Russell Cave Road Tank-1.0	25,047.85	-	-	25,047.85		25,047.85	100.00%
20	12020201	LEX-Leestown Rd Main Improvments	108,182.49	40,603.34	-	148,785.83		148,785.83	21.26%
21	12020202	LEX-Major Highway Relocations	0.69	-	-	0.69		0.69	NA
22	12020204	Source of Supply Project Dev	1,163,623.81	-	-	1,163,623.81		1,163,623.81	58.18%
23	12020301	Elevated Storage Tank - 2 MG	(16,055.91)	-	-	(16,055.91)		(16,055.91)	100.00%
24	12020402	Major Highway Relocations	776,243.49	102,473.44	-	878,716.93		878,716.93	NA
25	12020502	Russell Cave Road Main	919,364.99	61,715.11	-	981,080.10		981,080.10	100.00%
26	12020505	Replace Trac-Vac System at	735,969.43	14,923.73	-	750,893.16		750,893.16	58.76%
27	12020506	Sludge Handling Improvement	491,209.51	29,772.59	-	520,982.10		520,982.10	23.72%
28	12020508	Kentucky Reliability Improvement	1,050,161.88	38,934.11	-	1,089,095.99		1,089,095.99	14.70%
29	12020601	Valve House Upgrades at KRS	29,983.54	4,914.13	-	34,897.67		34,897.67	NA
30	12020602	Yanallott Road Main Extension	21,841.00	697.23	-	22,538.23		22,538.23	6.84%
31	12020605	Mallard Point Pressure	295,096.19	4,658.86	-	299,955.05		299,955.05	90.31%
32	12020606	Parker's Mill Pump & Diesel	278,032.66	3,373.96	-	281,406.62		281,406.62	34.91%
33	12020607	New WTP On Pool 3 of Kentucky	3,167,916.90	54,443.73	-	3,222,360.63		3,222,360.63	2.01%
34	12020702	KY MAJOR HIGHWAY	600,764.37	5,707.26	-	606,471.63		606,471.63	24.45%
35	12300080	Developer/Govt. Contributions	19.73	-	-	19.73		19.73	NA
36	12300081	Network - Replace/Renew	341,864.52	28,343.85	-	370,208.37		370,208.37	NA
37	12300082	Network - Extension	139,708.22	3,713.75	-	143,421.97		143,421.97	NA
38	12300083	Hydrants - Replacement	(2,652.00)	-	-	(2,652.00)		(2,652.00)	NA
39	12300084	Hydrants New	17,273.23	398.51	-	17,671.74		17,671.74	NA
40	12300085	Services - Replacement	0.50	-	-	0.50		0.50	NA
41	12300086	Services New	9,767.28	-	-	9,767.28		9,767.28	NA
42	12300089	Meters New	88,786.00	-	-	88,786.00		88,786.00	NA
43	12300402	Major Highway Relocations	2,471.32	23,963.21	-	26,434.53		26,434.53	NA
44	12300403	Owen County Main Extensions	1,073,171.56	42,753.55	-	1,115,925.11		1,115,925.11	48.41%
45	12300604	Owen County SCADA System	523,443.04	16,462.44	-	539,905.48		539,905.48	88.37%
46	12320093	Process Plant - Replacement	64,965.31	2,965.12	-	67,930.43		67,930.43	NA
47	12320507	CHEMICAL FEED IMPROVEMENTS	436,287.78	9,229.06	-	445,516.84		445,516.84	91.15%
48	12330081	KYWW-Network - Replace/Renew	14,685.62	294.32	-	14,979.94		14,979.94	NA
49	RP-1202-C1	Mains - Unscheduled	3,206.04	-	-	3,206.04		3,206.04	NA
50	RP-1202-E1	Hydrants, Valves, and Manholes-New	318.08	-	-	318.08		318.08	NA
51	RP-1202-F1	Hydrants, Valves, and Manholes-Rep	301.29	-	-	301.29		301.29	NA
52	RP-1202-H1	Services and Laterals - Replaced	89,173.01	-	-	89,173.01		89,173.01	NA
53	RP-1202-J1	Meters - Replaced	19,927.90	-	-	19,927.90		19,927.90	NA
54	RP-1230-G1	Services and Laterals - New	1,913.64	-	-	1,913.64		1,913.64	NA
55	RP-1230-J1	Meters - Replaced	309.97	-	-	309.97		309.97	NA
56	RP-1232-Q1	Process Plant - Facilities and Equi	2,724.02	-	-	2,724.02		2,724.02	NA
57	XP-12-4	XP-Non-Programmed Maintenance	2,536.86	-	-	2,536.86		2,536.86	NA
			16,291,345.96	604,217.07	-	16,895,563.03		17,012,767.80	

KENTUCKY AMERICAN WATER  
CASE NO: 2008-00427  
CONSTRUCTION WORK IN PROGRESS  
AS OF JUNE 2007

DATA: \_X\_ PRE-BASE PERIOD \_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_X\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

FSCDR#10  
PAGE 5 OF 12  
Witness Responsible: Linda Bridwell

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs		Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
				AFUDC Capitalized	Indirect Costs				
1	00000012	Conversion Funding Project	43,383.96	-	-	43,383.96	(67.70)	43,383.96	NA
2	12020000A	LEX-Invest Item A	(67.70)	-	-	(67.70)			NA
3	1202000R	LEX-Retirements	321.56	-	-	321.56		321.56	NA
4	12020080	Developer/Govt. Contributions	1,659,089.73	1,475.48	-	1,660,565.21		1,660,565.21	NA
5	12020081	Network - Replace/Renew	1,836,309.69	60,574.49	-	1,896,884.18		1,896,884.18	NA
6	12020082	Network - Extension	80,698.49	34,290.07	-	114,988.56		114,988.56	NA
7	12020083	Hydrants - Replacement	77,688.79	3,667.71	-	81,356.50		81,356.50	NA
8	12020084	Hydrants New	107,489.20	21,872.16	-	129,361.36		129,361.36	NA
9	12020086	Services New	(1,787.30)	-	-	(1,787.30)		(1,787.30)	NA
10	12020087	Meters - Replacement	1,595,382.87	-	-	1,595,382.87		1,595,382.87	NA
11	12020088	Meters New	341,948.84	-	-	341,948.84		341,948.84	NA
12	12020089	ITS Equipment & Systems	89,296.15	208.08	-	89,504.23		89,504.23	NA
13	12020090	Offices & Operations Centers	6,109.50	-	-	6,109.50		6,109.50	NA
14	12020091	Vehicles	18,420.21	-	-	18,420.21		18,420.21	NA
15	12020092	Tools and Equipment	91,110.94	-	-	91,110.94		91,110.94	NA
16	12020093	Process Plant - Replacement	188,747.07	-	-	188,747.07		188,747.07	NA
17	12020097	Comprehensive Planning Study	79,496.21	-	-	79,496.21		79,496.21	NA
18	12020105	LEX-Russell Cave Road Tank-1.0	6,185.41	-	-	6,185.41		6,185.41	100.00%
19	12020201	LEX-Leestown Rd Main Improvmts	108,182.49	-	-	149,649.02	21.38%	149,649.02	21.38%
20	12020202	LEX-Major Highway Relocations	0.05	-	-	0.05		0.05	NA
21	12020204	Source of Supply Project Dev	1,092,055.67	-	-	1,092,055.67		1,092,055.67	54.60%
22	12020301	Elevated Storage Tank - 2 MG	(16,055.91)	-	-	(16,055.91)		(16,055.91)	100.00%
23	12020402	Major Highway Relocations	772,789.39	107,484.13	-	880,273.52		880,273.52	NA
24	12020502	Russell Cave Road Main	13,681.24	-	-	13,681.24		13,681.24	100.00%
25	12020505	Replace Trac-Vac System at	900,940.86	19,738.90	-	920,679.76		920,679.76	72.05%
26	12020506	Sludge Handling Improvement	935,293.91	33,152.80	-	968,446.71		968,446.71	44.09%
27	12020508	Kentucky Reliability Improvemt	1,811,114.02	46,247.86	-	1,857,361.88		1,857,361.88	25.07%
28	12020601	Valve House Upgrades at KRS	29,851.01	4,914.13	-	34,765.14		34,765.14	100.00%
29	12020602	Yamilton Road Main Extension	21,871.58	812.23	-	22,683.81		22,683.81	6.88%
30	12020605	Mallard Point Pressure	325,863.20	6,616.30	-	332,479.50		332,479.50	100.10%
31	12020606	Parker's Mill Pump & Diesel	497,124.43	5,475.25	-	502,599.68		502,599.68	62.34%
32	12020607	New WTP On Pool 3 of Kentucky	3,399,786.84	73,281.57	-	3,473,068.41		3,473,068.41	2.17%
33	12020702	KY MAJOR HIGHWAY	703,913.90	10,309.64	-	714,223.54		714,223.54	28.79%
34	12300081	Network - Replace/Renew	554,113.63	31,677.16	-	585,790.79		585,790.79	NA
35	12300082	Network - Extension	189,633.59	4,751.05	-	194,384.64		194,384.64	NA
36	12300083	Hydrants - Replacement	(2,652.00)	-	-	(2,652.00)		(2,652.00)	NA
37	12300084	Hydrants New	22,735.42	530.29	-	23,265.71		23,265.71	NA
38	12300086	Services New	9,767.28	-	-	9,767.28		9,767.28	NA
39	12300089	Meters New	88,786.00	-	-	88,786.00		88,786.00	NA
40	12300402	Major Highway Relocations	(24,573.33)	23,963.21	-	(610.12)		(610.12)	NA
41	12300403	Owen County Main Extensions	1,036,304.10	49,686.99	-	1,085,003.09		1,085,003.09	47.20%
42	12300604	Owen County SCADA System	536,282.59	19,991.15	-	556,273.74		556,273.74	91.05%
43	12320083	Hydrants - Replacement	1,939.00	-	-	1,939.00		1,939.00	NA
44	12320093	Process Plant - Replacement	64,965.31	3,403.88	-	68,369.19		68,369.19	NA
45	12320507	CHEMICAL FEED IMPROVEMENTS	443,222.40	12,129.04	-	455,351.44		455,351.44	93.17%
46	12330081	KYWW-Network - Replace/Renew	18,919.94	404.76	-	19,324.70		19,324.70	NA
47	RP-1202-A1	Mains - New	23,829.00	-	-	23,829.00		23,829.00	NA
48	RP-1202-C1	Mains - Unscheduled	7,844.04	-	-	7,844.04		7,844.04	NA
49	RP-1202-E1	Hydrants, Valves, and Manholes-New	3,753.92	-	-	3,753.92		3,753.92	NA
50	RP-1202-F1	Hydrants, Valves, and Manholes-Rep	301.29	-	-	301.29		301.29	NA
51	RP-1202-G1	Services and Laterals - New	54,062.65	-	-	54,062.65		54,062.65	NA
52	RP-1202-H1	Services and Laterals - Replaced	331,048.49	-	-	331,048.49		331,048.49	NA
53	RP-1202-J1	Meters - Replaced	166,191.55	-	-	166,191.55		166,191.55	NA
54	RP-1202-K1	ITS Equipment and Systems	2,090.19	-	-	2,090.19		2,090.19	NA
55	RP-1202-L1	Process Plant - Facilities and Equi	72,899.10	-	-	72,899.10		72,899.10	NA
56	RP-1230-G1	Services and Laterals - New	3,788.38	-	-	3,788.38		3,788.38	NA
57	RP-1230-H1	Services and Laterals - Replaced	1,287.72	-	-	1,287.72		1,287.72	NA
58	RP-1230-J1	Meters - Replaced	309.97	-	-	309.97		309.97	NA
59	RP-1232-G1	Services and Laterals - New	7,748.91	-	-	7,748.91		7,748.91	NA
60	RP-1232-H1	Services and Laterals - Replaced	626.00	-	-	626.00		626.00	NA
61	RP-1232-J1	Meters - New	36.00	-	-	36.00		36.00	NA
62	RP-1233-G1	Services and Laterals - New	35.02	-	-	35.02		35.02	NA
63	XP-12-4	XP-Non-Programmed Maintenance	2,686.86	-	-	2,686.86		2,686.86	NA
			20,436,229.32	618,136.86	-	21,054,366.18		21,054,366.18	

KENTUCKY AMERICAN WATER  
CASE NO: 2008-00427  
CONSTRUCTION WORK IN PROGRESS  
AS OF JULY 2007

DATA: X PRE-BASE PERIOD \_\_\_ FORECASTED PERIOD  
TYPE OF FILING: X ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):  
PSCDR1#10  
PAGE 6 OF 12  
Witness Responsible: Linda Bridwell

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs		Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
				AFUDC Capitalized	Indirect Costs				
1	00000012	Conversion Funding Project	43,383.96	-	-	43,383.96		43,383.96	NA
2	1202000A	LEX-Invest Item A	(67.70)	-	-	(67.70)		(67.70)	NA
3	1202000R	LEX-Retirements	697.76	-	-	697.76		697.76	NA
4	12020080	Developer/Govt. Contributions	896,628.21	1,544.70	-	897,628.91		897,628.91	NA
5	12020081	Network - Replace/Renew	1,408,522.57	69,593.87	-	1,478,116.44		1,478,116.44	NA
6	12020082	Network - Extension	(4,940.57)	-	-	(4,940.57)		(4,940.57)	NA
7	12020083	Hydrants - Replacement	63,552.06	4,082.31	-	67,634.37		67,634.37	NA
8	12020084	Hydrants New	57,927.54	21,690.88	-	79,618.42		79,618.42	NA
9	12020086	Services New	(1,787.30)	-	-	(1,787.30)		(1,787.30)	NA
10	12020087	Meters - Replacement	972,037.62	-	-	972,037.62		972,037.62	NA
11	12020088	Meters New	233,020.31	-	-	233,020.31		233,020.31	NA
12	12020089	ITS Equipment & Systems	70,687.82	320.54	-	71,008.36		71,008.36	NA
13	12020090	Offices & Operations Centers	6,109.50	-	-	6,109.50		6,109.50	NA
14	12020091	Vehicles	46,374.16	-	-	46,374.16		46,374.16	NA
15	12020092	Tools and Equipment	91,110.94	-	-	91,110.94		91,110.94	NA
16	12020093	Process Plant - Replacement	208,153.86	-	-	208,153.86		208,153.86	NA
17	12020097	Comprehensive Planning Study	79,496.21	-	-	79,496.21		79,496.21	NA
18	12020105	LEX-Russell Cave Road Tank-1.0	6,958.41	-	-	6,958.41		6,958.41	100.00%
19	12020201	LEX-Leestown Rd Main Improvmts	108,182.49	42,335.30	-	150,517.79		150,517.79	21.50%
20	12020202	LEX-Major Highway Relocations	0.05	-	-	0.05		0.05	NA
21	12020204	Source of Supply Project Dev	1,140,537.37	-	-	1,140,537.37		1,140,537.37	57.03%
22	12020301	Elevated Storage Tank - 2 MG	(16,055.91)	-	-	(16,055.91)		(16,055.91)	100.00%
23	12020402	Major Highway Relocations	853,782.73	113,391.13	-	967,173.86		967,173.86	NA
24	12020502	Russell Cave Road Main	(105.71)	-	-	(105.71)		(105.71)	100.00%
25	12020505	Replace Trac-Vac System at	903,400.47	24,803.96	-	928,204.43		928,204.43	72.64%
26	12020506	Sludge Handling Improvement	1,114,654.48	36,630.10	-	1,151,284.58		1,151,284.58	52.42%
27	12020508	Kentucky Reliability Improvement	1,854,354.99	56,181.49	-	1,910,536.48		1,910,536.48	25.79%
28	12020602	Yanallton Road Main Extension	21,899.78	930.54	-	22,830.32		22,830.32	6.93%
29	12020605	Mallard Point Pressure	346,613.27	8,526.10	-	355,139.37		355,139.37	106.92%
30	12020606	Parker's Mill Pump & Diesel	702,700.91	8,240.04	-	710,940.95		710,940.95	88.19%
31	12020607	New WTP On Pool 3 of Kentucky	3,762,879.28	91,657.34	-	3,854,536.62		3,854,536.62	2.41%
32	12020702	KY MAJOR HIGHWAY	710,612.38	14,942.13	-	725,554.51		725,554.51	29.25%
33	12300081	Network - Replace/Renew	479,757.26	35,477.44	-	515,234.70		515,234.70	NA
34	12300082	Network - Extension	174,060.59	5,905.99	-	179,966.58		179,966.58	NA
35	12300083	Hydrants - Replacement	(2,652.00)	-	-	(2,652.00)		(2,652.00)	NA
36	12300084	Hydrants New	22,735.42	680.56	-	23,415.98		23,415.98	NA
37	12300086	Services New	9,767.28	-	-	9,767.28		9,767.28	NA
38	12300089	Meters New	88,786.00	-	-	88,786.00		88,786.00	NA
39	12300091	Tools and Equipment	25,016.41	-	-	25,016.41		25,016.41	NA
40	12300402	Major Highway Relocations	(610.12)	-	-	(610.12)		(610.12)	NA
41	12300403	Owen County Main Extensions	1,086,407.52	56,757.74	-	1,113,165.26		1,113,165.26	48.29%
42	12300604	Owen County SCADA System	537,169.12	23,586.98	-	560,756.10		560,756.10	91.78%
43	12320093	Process Plant - Replacement	64,965.31	3,845.48	-	68,810.79		68,810.79	NA
44	12320507	CHEMICAL FEED IMPROVEMENTS	443,222.40	15,070.15	-	458,292.55		458,292.55	93.77%
45	RP-1202-C1	Mains - Unscheduled	10,042.59	-	-	10,042.59		10,042.59	NA
46	RP-1202-E1	Hydrants, Valves, and Manholes-New	3,943.78	-	-	3,943.78		3,943.78	NA
47	RP-1202-F1	Hydrants, Valves, and Manholes-Rep	751.74	-	-	751.74		751.74	NA
48	RP-1202-H1	Services and Laterals - Replaced	471,597.95	-	-	471,597.95		471,597.95	NA
49	RP-1202-I1	Meters - New	92,039.09	-	-	92,039.09		92,039.09	NA
50	RP-1202-J1	Meters - Replaced	192,338.33	-	-	192,338.33		192,338.33	NA
51	RP-1202-K1	ITS Equipment and Systems	6,153.97	-	-	6,153.97		6,153.97	NA
52	RP-1202-P1	Tools and Equipment	26,079.14	-	-	26,079.14		26,079.14	NA
53	RP-1202-Q1	Process Plant - Facilities and Equi	118,918.02	411.69	-	119,329.71		119,329.71	NA
54	RP-1230-G1	Services and Laterals - New	1,913.64	-	-	1,913.64		1,913.64	NA
55	RP-1230-J1	Meters - Replaced	309.97	-	-	309.97		309.97	NA
56	RP-1232-G1	Services and Laterals - New	7,748.91	-	-	7,748.91		7,748.91	NA
57	RP-1233-G1	Services and Laterals - New	137.16	-	-	137.16		137.16	NA
58	XP-12-4	XP-Non-Programmed Maintenance	2,466.99	-	-	2,466.99		2,466.99	NA
			19,513,844.41	636,606.46	-	20,150,450.87		20,150,450.87	

KENTUCKY AMERICAN WATER  
CASE NO: 2008-00427  
CONSTRUCTION WORK IN PROGRESS  
AS OF AUGUST 2007

DATA: X PRE-BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: X ORIGINAL UPDATED REVISED  
WORKPAPER REFERENCE NO(S):

Witness Responsible: Linda Bridwell  
PSCDR#10  
PAGE 7 OF 12

Line No.	Project Number	Description of Project	Construction Amount	AFUDC Capitalized	Indirect Costs	Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
1	00000012	Conversion Funding Project	43,383.96	-	-	43,383.96		43,383.96	NA
2	1202000A	LEX-Invest Item A	(67.70)	-	-	(67.70)		(67.70)	NA
3	1202000R	LEX-Retirements	518.76	-	-	518.76		518.76	NA
4	12020080	Developer/Govt. Contributions	1,614.38	1,614.38	-	402,273.22		402,273.22	NA
5	12020081	Network - Replace/Renew	1,420,086.47	79,036.95	-	1,499,123.42		1,499,123.42	NA
6	12020082	Network - Extension	(4,940.57)	-	-	(4,940.57)		(4,940.57)	NA
7	12020083	Hydrants - Replacement	62,800.89	4,508.63	-	67,309.52		67,309.52	NA
8	12020084	Hydrants New	3,452.84	19,548.48	-	23,001.32		23,001.32	NA
9	12020086	Services New	(1,787.30)	-	-	(1,787.30)		(1,787.30)	NA
10	12020087	Meters - Replacement	1,027,826.94	-	-	1,027,826.94		1,027,826.94	NA
11	12020088	Meters New	406,057.19	-	-	406,057.19		406,057.19	NA
12	12020089	ITS Equipment & Systems	46,651.27	-	-	46,651.27		46,651.27	NA
13	12020090	Offices & Operations Centers	6,109.50	-	-	6,109.50		6,109.50	NA
14	12020091	Vehicles	91,795.49	-	-	91,795.49		91,795.49	NA
15	12020092	Tools and Equipment	91,110.94	-	-	91,110.94		91,110.94	NA
16	12020093	Process Plant - Replacement	41,610.51	-	-	41,610.51		41,610.51	NA
17	12020097	Comprehensive Planning Study	80,734.37	-	-	80,734.37		80,734.37	NA
18	12020105	LEX-Russell Cave Road Tank-1.0	5,648.36	-	-	5,648.36		5,648.36	100.00%
19	12020201	LEX-Leestown Rd Main Improvmts	108,182.49	42,772.49	-	150,954.98		150,954.98	21.56%
20	12020202	LEX-Major Highway Relocations	0.05	-	-	0.05		0.05	NA
21	12020204	Source of Supply Project Dev	1,163,068.20	-	-	1,163,068.20		1,163,068.20	58.15%
22	12020301	Elevated Storage Tank - 2 MG	(16,055.91)	-	-	(16,055.91)		(16,055.91)	100.00%
23	12020402	Major Highway Relocations	1,061,204.94	119,603.37	-	1,180,808.31		1,180,808.31	NA
24	12020502	Russell Cave Road Main	(105.71)	-	-	(105.71)		(105.71)	100.00%
25	12020505	Replace Trac-Vac System at	903,611.80	30,244.86	-	933,856.66		933,856.66	73.08%
26	12020506	Sludge Handling Improvement	1,346,272.87	42,333.87	-	1,388,606.74		1,388,606.74	63.22%
27	12020508	Kentucky Reliability Improvement	2,149,753.99	68,619.24	-	2,218,373.23		2,218,373.23	29.95%
28	12020602	Yanallton Road Main Extension	21,929.70	1,049.78	-	22,979.48		22,979.48	6.97%
29	12020605	Mallard Point Pressure	306,481.48	10,362.49	-	316,843.97		316,843.97	95.39%
30	12020606	Parker's Mill Pump & Diesel	744,445.40	12,093.52	-	756,538.92		756,538.92	93.84%
31	12020607	New WTP On Pool 3 of Kentucky	3,960,902.99	111,819.37	-	4,072,722.36		4,072,722.36	2.54%
32	12020702	KY MAJOR HIGHWAY	1,011,735.65	20,146.24	-	1,031,881.89		1,031,881.89	41.60%
33	12300081	Network - Replace/Renew	687,592.93	39,611.00	-	727,203.93		727,203.93	NA
34	12300082	Network - Extension	218,936.68	7,213.31	-	226,149.99		226,149.99	NA
35	12300083	Hydrants - Replacement	(1,171.26)	-	-	(1,171.26)		(1,171.26)	NA
36	12300084	Hydrants New	22,735.42	831.82	-	23,567.24		23,567.24	NA
37	12300086	Services New	9,767.28	-	-	9,767.28		9,767.28	NA
38	12300091	Tools and Equipment	25,016.41	-	-	25,016.41		25,016.41	NA
39	12300402	Major Highway Relocations	(610.12)	-	-	(610.12)		(610.12)	NA
40	12300403	Owen County Main Extensions	1,074,484.62	63,978.93	-	1,138,463.55		1,138,463.55	49.39%
41	12300604	Owen County SCADA System	566,214.96	27,280.00	-	593,494.96		593,494.96	97.14%
42	12320093	Process Plant - Replacement	64,965.31	4,289.93	-	69,255.24		69,255.24	NA
43	12320507	CHEMICAL FEED IMPROVEMENTS	452,324.87	18,059.66	-	470,384.53		470,384.53	96.24%
44	DV-1202-1	Projects Funded by Others	111,537.39	-	-	111,537.39		111,537.39	NA
45	RP-1202-A1	Mains - New	100.58	-	-	100.58		100.58	NA
46	RP-1202-B1	Mains - Replaced/ Restored	454,763.91	-	-	454,763.91		454,763.91	NA
47	RP-1202-C1	Mains - Unscheduled	1,820.34	-	-	1,820.34		1,820.34	NA
48	RP-1202-E1	Hydrants, Valves, and Manholes-New	6,285.96	-	-	6,285.96		6,285.96	NA
49	RP-1202-F1	Hydrants, Valves, and Manholes-Rep	5,528.62	-	-	5,528.62		5,528.62	NA
50	RP-1202-G1	Services and Laterals - New	16,906.95	-	-	16,906.95		16,906.95	NA
51	RP-1202-H1	Services and Laterals - Replaced	608,544.53	-	-	608,544.53		608,544.53	NA
52	RP-1202-I1	Meters - New	86,371.75	-	-	86,371.75		86,371.75	NA
53	RP-1202-J1	Meters - Replaced	209,399.48	-	-	209,399.48		209,399.48	NA
54	RP-1202-P1	Tools and Equipment	59,004.99	-	-	59,004.99		59,004.99	NA
55	RP-1202-Q1	Process Plant - Facilities and Equi	117,133.30	1,111.19	-	118,244.49		118,244.49	NA
56	RP-1230-E1	Hydrants, Valves, and Manholes-New	2,789.64	-	-	2,789.64		2,789.64	NA
57	RP-1230-G1	Services and Laterals - New	1,913.64	-	-	1,913.64		1,913.64	NA
58	RP-1230-J1	Meters - Replaced	1,353.08	-	-	1,353.08		1,353.08	NA
59	RP-1232-G1	Services and Laterals - New	7,748.91	-	-	7,748.91		7,748.91	NA
60	RP-1232-K1	ITS Equipment and Systems	5,885.00	-	-	5,885.00		5,885.00	NA
61	RP-1233-G1	Services and Laterals - New	137.16	-	-	137.16		137.16	NA
			21,260,561.03	726,129.51	-	21,986,690.54		21,986,690.54	

KENTUCKY AMERICAN WATER  
CASE NO: 2008-00427  
CONSTRUCTION WORK IN PROGRESS  
AS OF SEPTEMBER 2007

DATA: \_X\_ PRE-BASE PERIOD \_\_\_ FORECASTED PERIOD FSCDR1#10  
TYPE OF FILING: X ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED PAGE 8 OF 12  
WORKPAPER REFERENCE NO(S): Linda Bridwell

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs		Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
				AFUDC Capitalized	Indirect Costs				
1	00000012	Conversion Funding Project	37,509.73	-	-	37,509.73	(67.70)	37,509.73	NA
2	12020000A	LEX-Invest Item A	(67.70)	-	-	(67.70)			NA
3	1202000R	LEX-Retirements	518.76	-	-	518.76		518.76	NA
4	12020080	Developer/Govt. Contributions	389,319.67	1,687.17	-	389,319.67		389,319.67	NA
5	12020081	Network - Replace/Renew	1,634,061.01	88,694.41	-	1,634,061.01		1,634,061.01	NA
6	12020082	Network - Extension	6,177.42	-	-	6,177.42		6,177.42	NA
7	12020083	Hydrants - Replacement	131,172.60	5,145.36	-	136,317.96		136,317.96	NA
8	12020084	Hydrants New	19,465.45	-	-	19,465.45		19,465.45	NA
9	12020086	Services New	(1,787.30)	-	-	(1,787.30)		(1,787.30)	NA
10	12020087	Meters - Replacement	1,078,833.41	-	-	1,078,833.41		1,078,833.41	NA
11	12020088	Meters New	445,521.11	-	-	445,521.11		445,521.11	NA
12	12020089	ITS Equipment & Systems	46,651.27	-	-	46,651.27		46,651.27	NA
13	12020090	Offices & Operations Centers	6,109.50	-	-	6,109.50		6,109.50	NA
14	12020091	Vehicles	133,962.04	-	-	133,962.04		133,962.04	NA
15	12020092	Tools and Equipment	18,678.68	-	-	18,678.68		18,678.68	NA
16	12020093	Process Plant - Replacement	41,068.67	-	-	41,068.67		41,068.67	NA
17	12020097	Comprehensive Planning Study	20,536.19	-	-	20,536.19		20,536.19	NA
18	12020105	LEX-Russell Cave Road Tank-1.0	5,648.36	-	-	5,648.36		5,648.36	100.00%
19	12020201	LEX-Leestown Rd Main Improvmts	108,182.49	42,772.49	-	150,954.98		150,954.98	21.56%
20	12020202	LEX-Major Highway Relocations	0.05	-	-	0.05		0.05	NA
21	12020204	Source of Supply Project Dev	1,203,410.71	-	-	1,203,410.71		1,203,410.71	60.17%
22	12020301	Elevated Storage Tank - 2 MG	(16,055.91)	-	-	(16,055.91)		(16,055.91)	100.00%
23	12020402	Major Highway Relocations	1,321,991.74	126,428.40	-	1,321,991.74		1,321,991.74	NA
24	12020502	Russell Cave Road Main	(20.40)	-	-	(20.40)		(20.40)	100.00%
25	12020505	Replace Trac-Vac System at	844,768.44	35,736.86	-	880,505.30		880,505.30	68.90%
26	12020506	Sludge Handling Improvement	1,660,738.89	50,271.73	-	1,660,738.89		1,660,738.89	75.61%
27	12020508	Kentucky Reliability Improvment	2,201,668.55	82,211.26	-	2,283,879.81		2,283,879.81	30.83%
28	12020601	Valve House Upgrades at KRS	241.63	-	-	241.63		241.63	100.00%
29	12020602	Yamilton Road Main Extension	22,555.29	1,109.79	-	23,665.08		23,665.08	7.18%
30	12020605	Mallard Point Pressure	322,501.61	12,259.36	-	334,760.97		334,760.97	100.78%
31	12020606	Parker's Mill Pump & Diesel	781,969.08	16,880.85	-	778,849.93		778,849.93	96.61%
32	12020607	New WTP On Pool 3 of Kentucky	4,102,275.81	132,943.19	-	4,235,219.00		4,235,219.00	2.65%
33	12020613	Highway Relocation-Clays Mill	(98.96)	-	-	(98.96)		(98.96)	NA
34	12020702	KY MAJOR HIGHWAY	1,118,268.83	26,117.36	-	1,144,386.19		1,144,386.19	46.13%
35	12300081	Network - Replace/Renew	647,652.35	44,026.73	-	691,679.08		691,679.08	NA
36	12300082	Network - Extension	218,975.13	8,674.14	-	227,649.27		227,649.27	NA
37	12300083	Hydrants - Replacement	(1,161.70)	-	-	(1,161.70)		(1,161.70)	NA
38	12300084	Hydrants New	22,735.42	984.06	-	23,719.48		23,719.48	NA
39	12300086	Services New	9,767.28	-	-	9,767.28		9,767.28	NA
40	12300402	Major Highway Relocations	(610.12)	-	-	(610.12)		(610.12)	100.00%
41	12300403	Owen County Main Extensions	1,074,788.51	71,306.11	-	1,146,094.62		1,146,094.62	49.72%
42	12300604	Owen County SCADA System	587,259.72	31,116.76	-	598,376.48		598,376.48	97.94%
43	12320093	Process Plant - Replacement	64,965.31	4,737.25	-	69,702.56		69,702.56	NA
44	12320507	CHEMICAL FEED IMPROVEMENTS	454,646.92	16,510.61	-	471,157.53		471,157.53	96.40%
45	DV-1202-1	Projects Funded by Others	186,532.34	-	-	186,532.34		186,532.34	NA
46	RP-1202-A1	Mains - New	418.37	-	-	418.37		418.37	NA
47	RP-1202-B1	Mains - Replaced / Restored	533,943.91	-	-	533,943.91		533,943.91	NA
48	RP-1202-C1	Mains - Unscheduled	2,251.76	-	-	2,251.76		2,251.76	NA
49	RP-1202-E1	Hydrants, Valves, and Manholes-New	4,595.08	-	-	4,595.08		4,595.08	NA
50	RP-1202-F1	Hydrants, Valves, and Manholes-Rep	3,527.92	-	-	3,527.92		3,527.92	NA
51	RP-1202-G1	Services and Laterals - New	101,468.94	-	-	101,468.94		101,468.94	NA
52	RP-1202-H1	Services and Laterals - Replaced	720,915.61	-	-	720,915.61		720,915.61	NA
53	RP-1202-I1	Meters - New	50,494.41	-	-	50,494.41		50,494.41	NA
54	RP-1202-J1	Meters - Replaced	217,984.69	-	-	217,984.69		217,984.69	NA
55	RP-1202-K1	ITS Equipment and Systems	6,420.00	-	-	6,420.00		6,420.00	NA
56	RP-1202-L1	SCADA Equipment and Systems	37,450.00	-	-	37,450.00		37,450.00	NA
57	RP-1202-P1	Tools and Equipment	111,608.33	-	-	111,608.33		111,608.33	NA
58	RP-1202-Q1	Process Plant - Facilities and Equi	142,628.70	1,872.48	-	144,501.18		144,501.18	NA
59	RP-1230-E1	Hydrants, Valves, and Manholes-New	2,789.64	-	-	2,789.64		2,789.64	NA
60	RP-1230-G1	Services and Laterals - New	12,236.05	-	-	12,236.05		12,236.05	NA
61	RP-1230-J1	Meters - Replaced	1,353.08	-	-	1,353.08		1,353.08	NA
62	RP-1232-G1	Services and Laterals - New	8,910.91	-	-	8,910.91		8,910.91	NA
63	RP-1233-G1	Services and Laterals - New	137.16	-	-	137.16		137.16	NA

22,603,380.73 801,486.37 - 23,404,867.10

KENTUCKY AMERICAN WATER  
CASE NO: 2008-00427  
CONSTRUCTION WORK IN PROGRESS  
AS OF OCTOBER 2007

DATA: X, PRE-BASE PERIOD, FORECASTED PERIOD  
TYPE OF FILING: X, ORIGINAL, UPDATED, REVISED  
WORKPAPER REFERENCE NO(S):

PSCDR1#10  
PAGE 9 OF 12  
Linda Bridwell  
Witness Responsible:

Line No.	Project Number	Description of Project	Construction Amount	AFUDC Capitalized	Indirect Costs	Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Complete
1	00000012	Conversion Funding Project	37,509.73	-	-	37,509.73		37,509.73	NA
2	1202000A	LEX-Invest Item A	(67.70)	-	-	(67.70)		(67.70)	NA
3	1202000R	LEX-Retirements	518.76	-	-	518.76		518.76	NA
4	12020080	Developer/Govt. Contributions	235,077.62	1,763.11	-	236,840.73		236,840.73	NA
5	12020081	Network - Replace/Renew	1,321,639.72	98,223.31	-	1,419,863.03		1,419,863.03	NA
6	12020082	Network - Extension	6,249.23	-	-	6,249.23		6,249.23	NA
7	12020083	Hydrants - Replacement	139,981.55	6,035.49	-	146,017.04		146,017.04	NA
8	12020084	Hydrants - New	4,544.30	-	-	4,544.30		4,544.30	NA
9	12020086	Services - New	(1,787.30)	-	-	(1,787.30)		(1,787.30)	NA
10	12020087	Meters - Replacement	1,202,713.58	-	-	1,202,713.58		1,202,713.58	NA
11	12020088	Meters - New	671,600.26	-	-	671,600.26		671,600.26	NA
12	12020089	ITS Equipment & Systems	56,015.07	-	-	56,015.07		56,015.07	NA
13	12020090	Offices & Operations Centers	6,109.50	-	-	6,109.50		6,109.50	NA
14	12020092	Tools and Equipment	18,678.68	-	-	18,678.68		18,678.68	NA
15	12020093	Process Plant - Replacement	41,068.67	-	-	41,068.67		41,068.67	NA
16	12020097	Comprehensive Planning Study	20,536.19	-	-	20,536.19		20,536.19	NA
17	12020105	LEX-Russell Cave Road Tank-1.0	5,959.13	-	-	5,959.13		5,959.13	100.00%
18	12020201	LEX-Leesdown Rd Main Improvms	108,182.49	42,772.49	-	150,954.98		150,954.98	21.56%
19	12020202	LEX-Major Highway Relocations	-	0.05	-	0.05		0.05	NA
20	12020204	Source of Supply Project Dev	1,242,058.69	-	-	1,242,058.69		1,242,058.69	62.10%
21	12020301	Elevated Storage Tank - 2 MG	16,055.91	-	-	16,055.91		16,055.91	100.00%
22	12020402	Major Highway Relocations	1,297,784.97	134,635.17	-	1,432,420.14		1,432,420.14	NA
23	12020502	Russell Cave Road Main	23.43	-	-	23.43		23.43	100.00%
24	12020505	Replace Trac-Vac System at	902,342.01	40,400.57	-	942,742.58		942,742.58	73.77%
25	12020506	Sludge Handling Improvement	1,820,987.37	60,106.13	-	1,881,093.50		1,881,093.50	85.64%
26	12020508	Kentucky Reliability Improvment	2,330,881.57	97,307.92	-	2,428,189.49		2,428,189.49	32.78%
27	12020601	Valve House Upgrades at KRS	241.63	-	-	241.63		241.63	100.00%
28	12020602	Yanallon Road Main Extension	23,817.00	1,109.79	-	24,926.79		24,926.79	7.56%
29	12020605	Mallard Point Pressure	302,517.96	13,219.03	-	315,736.99		315,736.99	95.06%
30	12020606	Parke's Mill Pump & Diesel	780,749.30	21,972.10	-	802,721.40		802,721.40	89.57%
31	12020607	New WTP On Pool 3 of Kentucky	4,222,444.89	155,343.77	-	4,377,788.66		4,377,788.66	2.73%
32	12020613	Highway Relocation-Clays Mill	(98.96)	-	-	(98.96)		(98.96)	NA
33	12020702	MAJOR HIGHWAY	547,674.50	20,466.42	-	568,140.92		568,140.92	22.90%
34	12300081	Network - Replace/Renew	729,630.93	48,735.95	-	778,366.88		778,366.88	NA
35	12300082	Network - Extension	236,483.38	10,201.06	-	246,684.44		246,684.44	NA
36	12300083	Hydrants - Replacement	(1,152.08)	-	-	(1,152.08)		(1,152.08)	NA
37	12300084	Hydrants - New	25,334.73	1,064.85	-	26,399.58		26,399.58	NA
38	12300086	Services - New	9,767.28	-	-	9,767.28		9,767.28	NA
39	12300402	Major Highway Relocations	(610.12)	-	-	(610.12)		(610.12)	NA
40	12300403	Owen County Main Extensions	1,270,720.26	79,314.37	-	1,350,034.63		1,350,034.63	58.57%
41	12300604	Owen County SCADA System	568,737.87	34,057.01	-	602,794.88		602,794.88	98.66%
42	12300093	Process Plant - Replacement	64,965.31	5,187.46	-	70,152.77		70,152.77	NA
43	12320507	CHEMICAL FEED IMPROVEMENTS	453,890.25	17,177.28	-	471,067.53		471,067.53	96.40%
44	DV-1202-1	Projects Funded by Others	212,012.87	74.84	-	212,087.71		212,087.71	NA
45	RP-1202-2	Projects Funded by Others	867.46	-	-	867.46		867.46	NA
46	RP-1202-A1	Mains - New	779.51	-	-	779.51		779.51	NA
47	RP-1202-B1	Mains - Replaced / Restored	317,603.87	-	-	317,603.87		317,603.87	NA
48	RP-1202-C1	Mains - Unscheduled	12,763.78	-	-	12,763.78		12,763.78	NA
49	RP-1202-E1	Hydrants, Valves, and Manholes-New	10,459.39	-	-	10,459.39		10,459.39	NA
50	RP-1202-F1	Hydrants, Valves, and Manholes-Rep	4,583.09	-	-	4,583.09		4,583.09	NA
51	RP-1202-G1	Services and Laterals - New	25,849.58	-	-	25,849.58		25,849.58	NA
52	RP-1202-H1	Services and Laterals - Replaced	159,707.46	-	-	159,707.46		159,707.46	NA
53	RP-1202-I1	Meters - New	115,495.66	-	-	115,495.66		115,495.66	NA
54	RP-1202-J1	Meters - Replaced	416,859.40	-	-	416,859.40		416,859.40	NA
55	RP-1202-K1	ITS Equipment and Systems	801.64	-	-	801.64		801.64	NA
56	RP-1202-L1	SCADA Equipment and Systems	111,075.79	-	-	111,075.79		111,075.79	NA
57	RP-1202-N1	Offices and Operations Centers	25,367.56	-	-	25,367.56		25,367.56	NA
58	RP-1202-P1	Tools and Equipment	125,556.74	-	-	125,556.74		125,556.74	NA
59	RP-1202-Q1	Process Plant - Facilities and Equi	80,819.47	2,497.21	-	83,316.68		83,316.68	NA
60	RP-1202-S1	Engineering Studies	2,294.60	-	-	2,294.60		2,294.60	NA
61	RP-1202-T1	Hydrants, Valves, and Manholes-New	2,789.64	-	-	2,789.64		2,789.64	NA
62	RP-1202-U1	Hydrants, Valves, and Laterals - New	18,431.05	-	-	18,431.05		18,431.05	NA
63	RP-1202-V1	Meters - Replaced	1,353.08	-	-	1,353.08		1,353.08	NA
64	RP-1202-W1	Process Plant - Facilities and Equi	1,089.83	-	-	1,089.83		1,089.83	NA
65	RP-1202-X1	Services and Laterals - New	10,142.91	-	-	10,142.91		10,142.91	NA
66	RP-1233-C1	Mains - Unscheduled	4,900.22	-	-	4,900.22		4,900.22	NA
67	RP-1233-G1	Services and Laterals - New	137.16	-	-	137.16		137.16	NA
68	RP-1233-Q1	Process Plant - Facilities and Equi	4,607.31	-	-	4,607.31		4,607.31	NA
						22,354,107.86	891,665.33	0.00	23,245,773.19

KENTUCKY AMERICAN WATER  
CASE NO: 2008-00427  
CONSTRUCTION WORK IN PROGRESS  
AS OF NOVEMBER 2007

DATA: X, PRE-BASE PERIOD, FORECASTED PERIOD  
TYPE OF FILING: X, ORIGINAL, UPDATED, REVISED  
WORKPAPER REFERENCE NO(S):  
PSCDR1#10  
PAGE 10 OF 12  
Witness Responsible: Linda Bridwell

Line No.	Project Number	Description of Project	Construction Amount	AFUDC Capitalized	Indirect Costs	Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Complete
1	00000012	Conversion Funding Project	37,509.73	-	-	37,509.73		37,509.73	NA
2	1202000A	LEX-Invest Item A	(67.70)	-	-	(67.70)		(67.70)	NA
3	1202000R	LEX-Retirements	518.76	-	-	518.76		518.76	NA
4	12020080	Developer/Govt. Contributions	(174,734.31)	-	-	(174,734.31)		(174,734.31)	NA
5	12020081	Network - Replace/Renew	1,352,008.84	90,930.83	-	1,442,939.67		1,442,939.67	NA
6	12020082	Network - Extension	6,403.23	-	-	6,403.23		6,403.23	NA
7	12020083	Hydrants - Replacement	139,981.55	6,959.79	-	146,941.34		146,941.34	NA
8	12020084	Hydrants - New	(18,139.23)	-	-	(18,139.23)		(18,139.23)	NA
9	12020086	Services - New	(1,787.30)	-	-	(1,787.30)		(1,787.30)	NA
10	12020087	Meters - Replacement	1,349,533.77	-	-	1,349,533.77		1,349,533.77	NA
11	12020088	Meters - New	668,810.93	-	-	668,810.93		668,810.93	NA
12	12020089	ITS Equipment & Systems	5,000.00	-	-	5,000.00		5,000.00	NA
13	12020090	Offices & Operations Centers	6,162.68	-	-	6,162.68		6,162.68	NA
14	12020091	Vehicles	154,689.59	-	-	154,689.59		154,689.59	NA
15	12020092	Tools and Equipment	18,678.68	-	-	18,678.68		18,678.68	NA
16	12020093	Process Plant - Replacement	1,698.91	-	-	1,698.91		1,698.91	NA
17	12020097	Comprehensive Planning Study	20,536.19	-	-	20,536.19		20,536.19	NA
18	12020105	LEX-Russell Cave Road Tank-1.0	5,959.13	-	-	5,959.13		5,959.13	100.00%
19	12020201	LEX-Russell Cave Road Tank-1.0	108,162.49	42,772.49	-	150,934.98		150,934.98	21.56%
20	12020202	LEX-Major Highway Relocations	-	-	0.05	0.05		0.05	NA
21	12020204	Source of Supply Project Dev	1,363,819.62	-	-	1,363,819.62		1,363,819.62	68.19%
22	12020301	Elevated Storage Tank - 2 MG	(16,055.91)	-	-	(16,055.91)		(16,055.91)	100.00%
23	12020402	Major Highway Relocations	1,313,166.95	143,691.83	-	1,456,858.78		1,456,858.78	100.00%
24	12020502	Russell Cave Road Main	(20.40)	-	-	(20.40)		(20.40)	100.00%
25	12020505	Replace Trac-Vac System at	945,371.08	44,618.35	-	989,989.43		989,989.43	77.47%
26	12020506	Sludge Handling Improvement	1,884,223.10	71,199.72	-	1,955,422.82		1,955,422.82	89.03%
27	12020508	Kentucky Reliability Improvement	3,527,624.44	113,255.84	-	3,640,880.28		3,640,880.28	49.15%
28	12020601	Valve House Upgrades at KRS	241.63	-	-	241.63		241.63	100.00%
29	12020602	Yanallion Road Main Extension	27,559.00	1,109.79	-	28,668.79		28,668.79	8.70%
30	12020605	Mallard Point Pressure	318,604.08	13,219.03	-	331,823.11		331,823.11	99.90%
31	12020606	Parlier's Mill Pump & Diesel	63,069.04	16,694.04	-	79,763.08		79,763.08	9.92%
32	12020607	New WTP On Pool 3 of Kentucky	4,327,334.19	179,101.47	-	4,506,435.66		4,506,435.66	2.82%
33	12020613	Highway Relocation-Clays Mill	(96.96)	-	-	(96.96)		(96.96)	NA
34	12020702	KY MAJOR HIGHWAY	598,351.51	23,123.51	-	621,475.02		621,475.02	25.08%
35	12300081	Network - Replace/Renew	246,287.96	49,079.48	-	295,367.44		295,367.44	NA
36	12300083	Hydrants - Replacement	(2,652.00)	-	-	(2,652.00)		(2,652.00)	NA
37	12300086	Services - New	9,767.28	-	-	9,767.28		9,767.28	NA
38	12300402	Major Highway Relocations	12,652.86	23,963.21	-	36,616.07		36,616.07	NA
39	12300403	Owen County Main Extensions	1,411,653.17	88,475.83	-	1,500,129.00		1,500,129.00	65.08%
40	12300604	Process Plant - Replacement	569,830.06	37,328.22	-	607,158.28		607,158.28	99.37%
41	12300903	Process Plant - Replacement	64,965.31	5,640.58	-	70,605.89		70,605.89	NA
42	1230507	CHEMICAL FEED IMPROVEMENTS	90,598.33	17,848.25	-	108,446.58		108,446.58	22.19%
43	DV-1202-1	Projects Funded by Others	211,774.74	156.13	-	211,930.87		211,930.87	NA
44	DV-1202-2	Projects Funded by Others	1,350.99	-	-	1,350.99		1,350.99	NA
45	RP-1202-A1	Mains - New	1,856.67	-	-	1,856.67		1,856.67	NA
46	RP-1202-B1	Mains - Replaced / Restored	439,072.89	17,533.15	-	456,606.04		456,606.04	NA
47	RP-1202-C1	Mains - Unscheduled	2,811.34	-	-	2,811.34		2,811.34	NA
48	RP-1202-D1	Mains - Relocated	14,655.56	-	-	14,655.56		14,655.56	NA
49	RP-1202-E1	Hydrants, Valves, and Manholes-New	14,440.65	-	-	14,440.65		14,440.65	NA
50	RP-1202-F1	Hydrants, Valves, and Manholes-Rep	1,617.24	-	-	1,617.24		1,617.24	NA
51	RP-1202-G1	Services and Laterals - New	72,860.38	-	-	72,860.38		72,860.38	NA
52	RP-1202-H1	Services and Laterals - Replaced	209,544.19	-	-	209,544.19		209,544.19	NA
53	RP-1202-I1	Meters - New	13,078.90	-	-	13,078.90		13,078.90	NA
54	RP-1202-J1	Meters - Replaced	59,174.85	-	-	59,174.85		59,174.85	NA
55	RP-1202-K1	ITS Equipment and Systems	14,740.90	-	-	14,740.90		14,740.90	NA
56	RP-1202-N1	Offices and Operations Centers	30,717.57	-	-	30,717.57		30,717.57	NA
57	RP-1202-O1	Vehicles	160,500.00	-	-	160,500.00		160,500.00	NA
58	RP-1202-P1	Tools and Equipment	143,754.46	-	-	143,754.46		143,754.46	NA
59	RP-1202-Q1	Process Plant - Facilities and Equi	89,341.18	2,923.03	-	92,264.21		92,264.21	NA
60	RP-1202-S1	Engineering Studies	7,953.80	-	-	7,953.80		7,953.80	NA
61	RP-1230-E1	Hydrants, Valves, and Manholes-New	2,789.64	-	-	2,789.64		2,789.64	NA
62	RP-1230-I1	Meters - New	3,463.58	-	-	3,463.58		3,463.58	NA
63	RP-1230-J1	Meters - Replaced	1,158.63	-	-	1,158.63		1,158.63	NA
64	RP-1230-Q1	Process Plant - Facilities and Equi	2,623.28	-	-	2,623.28		2,623.28	NA
65	RP-1232-C1	Mains - Unscheduled	3,179.40	-	-	3,179.40		3,179.40	NA
66	RP-1232-G1	Services and Laterals - New	1,376.11	-	-	1,376.11		1,376.11	NA
67	RP-1232-O1	Process Plant - Facilities and Equi	137.16	-	-	137.16		137.16	NA
68	RP-1233-G1	Services and Laterals - New	-	-	-	-		-	NA
						21,947,100.47	989,824.57	0.00	22,936,925.04



KENTUCKY AMERICAN WATER  
CASE NO: 2008-00427  
CONSTRUCTION WORK IN PROGRESS  
AS OF DECEMBER 2007

DATA: X PRE-BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: X ORIGINAL UPDATED REVISED  
WORKPAPER REFERENCE NO(S):

PSCDR#10  
PAGE 11 OF 12  
Witness Responsible: Linda Bridwell

Line No.	Project Number	Description of Project	Construction Amount	AFUDC Capitalized	Indirect Costs	Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
1	00000012	Conversion Funding Project	4,104.49	-	-	4,104.49	-	4,104.49	NA
2	1202000R	LEX-Retirements	2,380.74	-	-	2,380.74	-	2,380.74	NA
3	12020080	Developer/Govt. Contributions	622.65	-	-	622.65	-	622.65	NA
4	12020081	Network - Replace/Renew	46,441.54	-	-	46,441.54	-	46,441.54	NA
5	12020083	Hydrants - Replacement	4,188.15	-	-	4,188.15	-	4,188.15	NA
6	12020086	Services - New	(1,706.18)	-	-	(1,706.18)	-	(1,706.18)	NA
7	12020087	Meters - Replacement	1,328,309.39	-	-	1,328,309.39	-	1,328,309.39	NA
8	12020088	Meters New	648,367.01	-	-	648,367.01	-	648,367.01	NA
9	12020093	Process Plant - Replacement	1,677.05	-	-	1,677.05	-	1,677.05	NA
10	12020097	Comprehensive Planning Study	20,536.19	-	-	20,536.19	-	20,536.19	NA
11	12020105	LEX-Russell Cave Road Tank-1.0	349.91	-	-	349.91	-	349.91	100.00%
12	12020201	LEX-Leestown Rd Main Improvmts	108,182.49	42,772.49	-	150,954.98	-	150,954.98	21.56%
13	12020202	LEX-Major Highway Relocations	(40.41)	-	-	(40.41)	-	(40.41)	NA
14	12020204	Source of Supply Project Dev	1,658,766.46	-	-	1,658,766.46	-	1,658,766.46	82.94%
15	12020301	Elevated Storage Tank - 2 MG	428.40	-	-	428.40	-	428.40	100.00%
16	12020402	Major Highway Relocations	1,195,587.74	152,782.34	-	1,348,370.08	-	1,348,370.08	NA
17	12020502	Russell Cave Road Main	5.94	-	-	5.94	-	5.94	100.00%
18	12020505	Replace Trac-Vac System at	1,090,322.22	49,905.20	-	1,140,227.42	-	1,140,227.42	89.23%
19	12020506	Sludge Handling Improvement	591,798.31	69,400.27	-	661,198.58	-	661,198.58	30.10%
20	12020508	Kentucky Reliability Improvement	5,871,029.12	135,937.96	-	6,006,967.08	-	6,006,967.08	81.09%
21	12020602	Yanallton Road Main Extension	28,509.80	1,109.79	-	29,619.59	-	29,619.59	8.99%
22	12020606	Parker's Mill Pump & Diesel	904.60	-	-	904.60	-	904.60	0.11%
23	12020607	New WTP On Pool 3 of Kentucky	4,668,477.94	204,724.24	-	4,873,202.18	-	4,873,202.18	2.92%
24	12020701	Highway Relocation-Clays Mill	56,893.15	-	-	56,893.15	-	56,893.15	NA
25	12020702	KY MAJOR HIGHWAY	1,044,175.11	28,177.78	-	1,072,352.89	-	1,072,352.89	43.23%
26	12300081	Network - Replace/Renew	30,306.34	-	-	30,306.34	-	30,306.34	NA
27	12300082	Network - Extension	8,481.60	9,437.59	-	17,919.19	-	17,919.19	NA
28	12300084	Hydrants New	23.27	-	-	23.27	-	23.27	NA
29	12300403	Owen County Main Extensions	482,644.02	87,101.68	-	569,745.70	-	569,745.70	25.15%
30	12300604	Owen County SCADA System	(5.94)	-	-	(5.94)	-	(5.94)	100.00%
31	DV-1202-1	Projects Funded by Others	395,175.02	615.15	-	395,790.17	-	395,790.17	NA
32	DV-1232-2	Projects Funded by Others	4,245.29	-	-	4,245.29	-	4,245.29	NA
33	RP-1201-R1	Capitalized Tank Rehabilitation / P	4,601.00	-	-	4,601.00	-	4,601.00	NA
34	RP-1202-A1	Mains - New	23,896.98	100.36	-	23,997.34	-	23,997.34	NA
35	RP-1202-B1	Mains - Replaced / Restored	453,686.24	72,212.58	-	525,898.82	-	525,898.82	NA
36	RP-1202-C1	Mains - Unscheduled	2,993.59	-	-	2,993.59	-	2,993.59	NA
37	RP-1202-D1	Mains - Relocated	15,874.15	149.47	-	16,023.62	-	16,023.62	NA
38	RP-1202-E1	Hydrants, Valves, and Manholes-New	44,301.18	151.02	-	44,452.20	-	44,452.20	NA
39	RP-1202-F1	Hydrants, Valves, and Manholes-Rep	713.08	-	-	713.08	-	713.08	NA
40	RP-1202-G1	Services and Laterals - New	3,761.00	-	-	3,761.00	-	3,761.00	NA
41	RP-1202-H1	Services and Laterals - Replaced	26,416.10	-	-	26,416.10	-	26,416.10	NA
42	RP-1202-I1	Meters - New	5,393.20	-	-	5,393.20	-	5,393.20	NA
43	RP-1202-J1	Meters - Replaced	32,292.53	-	-	32,292.53	-	32,292.53	NA
44	RP-1202-K1	ITS Equipment and Systems	58,894.12	352.08	-	59,246.20	-	59,246.20	NA
45	RP-1202-L1	SCADA Equipment and Systems	155.37	-	-	155.37	-	155.37	NA
46	RP-1202-N1	Offices and Operations Centers	2,083.99	117.67	-	2,201.66	-	2,201.66	NA
47	RP-1202-O1	Vehicles	218,175.76	-	-	218,175.76	-	218,175.76	NA
48	RP-1202-P1	Tools and Equipment	313,554.09	-	-	313,554.09	-	313,554.09	NA
49	RP-1202-Q1	Process Plant - Facilities and Equi	221,198.24	3,519.98	-	224,718.22	-	224,718.22	NA
50	RP-1202-S1	Engineering Studies	34,478.00	-	-	34,478.00	-	34,478.00	NA
51	RP-1230-A1	Mains - New	288,327.78	15,861.81	-	304,189.59	-	304,189.59	NA
52	RP-1230-G1	Services and Laterals - New	6,101.47	-	-	6,101.47	-	6,101.47	NA
53	RP-1230-H1	Meters - New	8,045.52	-	-	8,045.52	-	8,045.52	NA
54	RP-1230-J1	Meters - Replaced	3,463.58	-	-	3,463.58	-	3,463.58	NA
55	RP-1232-C1	Mains - Unscheduled	23.11	-	-	23.11	-	23.11	NA
56	RP-1232-G1	Services and Laterals - New	4,972.35	-	-	4,972.35	-	4,972.35	NA
57	RP-1232-H1	Services and Laterals - Replaced	231.43	-	-	231.43	-	231.43	NA
58	RP-1232-O1	Vehicles	2,843.81	-	-	2,843.81	-	2,843.81	NA
59	RP-1233-G1	Services and Laterals - New	137.16	-	-	137.16	-	137.16	NA
60	XP-12-4	XP-Non-Programmed Maintenance	(209,500.93)	-	-	(209,500.93)	-	(209,500.93)	NA
61	XP-12-6	XP-Non-Programmed Maintenance	(208,294.27)	-	-	(208,294.27)	-	(208,294.27)	NA
			20,435,286.80	874,429.46	-	21,309,716.26	-	21,309,716.26	

KENTUCKY AMERICAN WATER  
CASE NO: 2008-00427  
CONSTRUCTION WORK IN PROGRESS  
AS OF JANUARY 2007

DATA: \_X\_ PRE-BASE PERIOD \_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_X\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

PSCDR1#10  
PAGE 12 OF 12  
Witness Responsible: Linda Bridwell

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs		Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
				AFUDC Capitalized	Indirect Costs				
1	00000012	Conversion Funding Project	3,492.14	-	-	3,492.14		3,492.14	NA
2	1202000R	LEX-Retirements	2,380.74	-	-	2,380.74		2,380.74	NA
3	12020080	Developer/Govt. Contributions	622.65	-	-	622.65		622.65	NA
4	12020081	Network - Replace/Renew	169.80	-	-	169.80		169.80	NA
5	12020083	Hydrants - Replacement	27.98	-	-	27.98		27.98	NA
6	12020084	Hydrants New	111.70	-	-	111.70		111.70	NA
7	12020087	Meters - Replacement	1,324,841.33	-	-	1,324,841.33		1,324,841.33	NA
8	12020088	Meters New	635,400.39	-	-	635,400.39		635,400.39	NA
9	12020093	Process Plant - Replacement	1,677.05	-	-	1,677.05		1,677.05	NA
10	12020105	LEX-Russell Cave Road Tank-1.0	349.91	-	-	349.91		349.91	100.00%
11	12020201	LEX-Leestown Rd Main Improvmts	108,182.49	42,772.49	-	150,954.98	1.82	150,954.98	21.56%
12	12020202	LEX-Major Highway Relocations	1.82	-	-	1.82		1.82	NA
13	12020204	Source of Supply Project Dev	1,615,776.09	-	-	1,615,776.09		1,615,776.09	80.79%
14	12020301	Elevated Storage Tank - 2 MG	396.43	-	-	396.43		396.43	100.00%
15	12020402	Major Highway Relocations	1,315,474.98	161,950.47	-	1,477,425.45		1,477,425.45	NA
16	12020502	Russell Cave Road Main	111.00	-	-	111.00		111.00	100.00%
17	12020505	Replace Trac-Vac System at	1,091,791.53	55,722.02	-	1,147,513.55		1,147,513.55	89.80%
18	12020506	Sludge Handling Improvement	619,474.20	71,678.38	-	691,152.58		691,152.58	31.47%
19	12020508	Kentucky Reliability Improvement	5,990,347.44	164,635.58	-	6,154,983.02		6,154,983.02	83.09%
20	12020602	Yanallton Road Main Extension	28,509.80	1,109.79	-	29,619.59		29,619.59	8.99%
21	12020607	New WTP On Pool 3 of Kentucky	4,492,104.09	230,996.20	-	4,723,100.29		4,723,100.29	2.95%
22	12020701	KENTUCKY INCLINE CAR	68,009.62	-	-	68,009.62		68,009.62	5.75%
23	12020702	KY MAJOR HIGHWAY	972,813.40	34,382.55	-	1,007,195.95	(0.33)	1,007,195.95	40.60%
24	12300081	Network - Replace/Renew	(0.33)	-	-	(0.33)		(0.33)	NA
25	12300403	Owen County Main Extensions	451,627.37	90,054.18	-	541,681.55		541,681.55	23.50%
26	12300604	Owen County SCADA System	(62.63)	-	-	(62.63)		(62.63)	100.00%
27	DV-1202-1	Projects Funded by Others	487,737.32	998.94	-	488,736.26		488,736.26	NA
28	DV-1230-1	Projects Funded by Others	52,414.05	176.01	-	52,590.06		52,590.06	NA
29	DV-1232-2	Projects Funded by Others	3,488.44	-	-	3,488.44		3,488.44	NA
30	RP-1201-R1	Capitalized Tank Rehabilitation / P	9,373.81	42.19	-	9,416.00		9,416.00	NA
31	RP-1202-A1	Mains - New	64,663.88	299.46	-	64,963.34		64,963.34	NA
32	RP-1202-B1	Mains - Replaced / Restored	397,371.06	129,152.74	-	526,523.80		526,523.80	NA
33	RP-1202-C1	Mains - Unscheduled	2,876.74	-	-	2,876.74		2,876.74	NA
34	RP-1202-D1	Mains - Relocated	15,914.17	256.81	-	16,170.98		16,170.98	NA
35	RP-1202-E1	Hydrants, Valves, and Manholes-New	42,549.58	299.54	-	42,849.12		42,849.12	NA
36	RP-1202-F1	Hydrants, Valves, and Manholes-Rep	713.08	-	-	713.08		713.08	NA
37	RP-1202-G1	Services and Laterals - New	12,897.45	-	-	12,897.45		12,897.45	NA
38	RP-1202-H1	Services and Laterals - Replaced	27,001.76	-	-	27,001.76		27,001.76	NA
39	RP-1202-I1	Meters - New	5,265.75	-	-	5,265.75		5,265.75	NA
40	RP-1202-J1	Meters - Replaced	40,284.98	43.97	-	40,328.95		40,328.95	NA
41	RP-1202-K1	ITS Equipment and Systems	56,265.47	595.10	-	56,860.57		56,860.57	NA
42	RP-1202-L1	SCADA Equipment and Systems	217.61	184.23	-	401.84		401.84	NA
43	RP-1202-N1	Offices and Operations Centers	9,910.85	117.67	-	10,028.52		10,028.52	NA
44	RP-1202-O1	Vehicles	161,881.73	-	-	161,881.73		161,881.73	NA
45	RP-1202-P1	Tools and Equipment	313,554.09	-	-	313,554.09		313,554.09	NA
46	RP-1202-Q1	Process Plant - Facilities and Equi	82,216.10	3,537.03	-	85,753.13		85,753.13	NA
47	RP-1202-S1	Engineering Studies	22,179.63	23.03	-	22,202.66		22,202.66	NA
48	RP-1230-A1	Mains - New	288,327.78	18,413.04	-	306,740.82		306,740.82	NA
49	RP-1230-J1	Meters - Replaced	1,353.08	-	-	1,353.08		1,353.08	NA
50	RP-1232-H1	Services and Laterals - Replaced	231.43	-	-	231.43		231.43	NA
51	RP-1233-G1	Services and Laterals - New	137.16	-	-	137.16		137.16	NA
52	XP-12-6	XP-Non-Programmed Maintenance	(104,413.00)	-	-	(104,413.00)		(104,413.00)	NA
			20,718,044.99	1,007,441.42	-	21,725,486.41		21,725,486.41	

KENTUCKY-AMERICAN WATER COMPANY  
CASE NO.: 2008-00427  
CONSTRUCTION WORK IN PROGRESS  
AS OF JANUARY 31, 2009

DATA: X - BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: X - ORIGINAL UPDATED \_ REVISED  
WORKPAPER REFERENCE NO(S): W/P-1-5

SCHEDULE B-4  
PAGE 1 OF 2  
Witness Responsible: L. Bridwell

Line No.	Project Number	Description of Project	Construction Amount	AFUDC Capitalized	Indirect Costs	Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
1									
2	DV	Mains	\$251,296	-	-	\$251,296	100%	\$251,296	NA
3	DV	Services	-	-	-	-	-	-	NA
4	DV	Meter Installations	-	-	-	-	-	-	NA
5	DV	Hydrants	-	-	-	-	-	-	NA
6	A	Mains - New	14,339	1,339	-	15,678	-	15,678	NA
7	B	Mains - Planned Replacement / Restored	46,991	3,009	-	50,000	-	50,000	NA
8	C	Mains - Unschedule Replacements	(777)	777	-	-	-	-	NA
9	D	Mains - Relocation	47,944	2,056	-	50,000	-	50,000	NA
10	E	Hydrants, Valves, and Manholes - New	5,953	816	-	6,769	-	6,769	NA
11	F	Hydrants, Valves, and Manholes - Replaced	(399)	399	-	-	-	-	NA
12	G	Services and Laterals - New	20,101	-	-	20,101	-	20,101	NA
13	H	Services and Laterals - Replaced	67,159	-	-	67,159	-	67,159	NA
14	I	Meters New	79,674	-	-	79,674	-	79,674	NA
15	J	Meter - Replaced	65,251	-	-	65,251	-	65,251	NA
16	K	ITS Equipment and Systems	1	-	-	1	-	1	NA
17	L	SCADA Equipment and Systems	-	-	-	-	-	-	NA
18	M	Security Equipment and System	-	-	-	-	-	-	NA
19	N	Offices and Operations Centers	-	-	-	-	-	-	NA
20	O	Vehicles	90,000	-	-	90,000	-	90,000	NA
21	P	Tools and Equipment	2,000	-	-	2,000	-	2,000	NA
22	Q	Process Plant Facilities and Equipment	30,756	-	-	30,756	-	30,756	NA
23	R	Capitalized Tank Rehabilitation / Painting	-	-	-	-	-	-	NA
24	S	Engineering Studies	(1,789)	1,789	-	-	-	-	NA
25	1202-5	Rep N Broadway Water Line	647,225	12,775	-	660,000	-	660,000	0.38%
26	1202-6	US 460 Main Extension	1,352,269	21,949	-	1,374,218	-	1,374,218	50.87%
27	12020204	Development-Reg SOS Solution	1,819,653	75,929	-	1,895,582	-	1,895,582	94.78%
28	12020607	Ins WTR TRT PLT KY River Pool 3	40,242,643	1,523,902	-	41,766,545	-	41,766,545	26.09%
29	12020701	Ins Incline Chain (Replacement)	297,461	9,875	-	307,336	-	307,336	31.02%
30	12020402	Major highway relocations	(39,681)	39,681	-	-	-	-	100.00%
31	12020508	KY Reliability Improvements	(410,083)	410,083	-	-	-	-	100.00%
32	IP-1232-1	Oventon Bulk Storage Design	(14,134)	14,134	-	-	-	-	100.00%
33	12020505	Replace Trac-Vac System	(241)	241	-	-	-	-	100.00%
34	12020506	Sludge Handling Improvement	(200)	200	-	-	-	-	100.00%
35	12020702	Major Highway Relocations	(24,723)	24,723	-	-	-	-	100.00%
36	12020602	Ins 8' DI Yarnallton Road Ext.	(5,454)	5,454	-	-	-	-	54.30%
37									100.00%
38									
39									
40									
41									
42									
43									
44									
45									
46									
47									
48									
49									
50									
			\$44,583,235	\$2,149,131		\$46,732,366		\$46,732,366	

Note: Budget Projects DV - S represent normal on-going construction expenditures and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$95,000. The construction period may be as little as one week or as long as two months.

KENTUCKY-AMERICAN WATER COMPANY  
CASE NO: 2008-00427  
CONSTRUCTION WORK IN PROGRESS  
FEBRUARY 1, 2009 TO MAY 31, 2010

SCHEDULE B-4  
PAGE 2 OF 2  
Witness Responsible: L. Bridwell

DATA: \_\_\_ BASE PERIOD \_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): W/P-1-5

Line No.	Project Number	Description of Project	Construction Amount	AFUDC Capitalized	Indirect Costs	Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
1									
2	DV	Mains	\$631,757	\$0	-	\$631,757	100%	\$631,757	N/A
3	DV	Services	-	-	-	-	-	-	N/A
4	DV	Meter Installations	-	-	-	-	-	-	N/A
5	DV	Hydrants	-	-	-	-	-	-	N/A
6	A	Mains - New	8,488	4,005	-	12,493	-	12,493	N/A
7	B	Mains - Planned Replacement / Restored	85,397	7,103	-	92,500	-	92,500	N/A
8	C	Mains - Unscheduled Replacements	7,346	1,693	-	9,039	-	9,039	N/A
9	D	Mains - Relocation	82,896	7,104	-	90,000	-	90,000	N/A
10	E	Hydrants, Valves, and Manholes - New	27,431	1,376	-	28,807	-	28,807	N/A
11	F	Hydrants, Valves, and Manholes - Replaced	14,146	1,079	-	15,225	-	15,225	N/A
12	G	Services and Laterals - New	87,246	-	-	87,246	-	87,246	N/A
13	H	Services and Laterals - Replaced	94,235	-	-	94,235	-	94,235	N/A
14	I	Meters New	54,327	-	-	54,327	-	54,327	N/A
15	J	Meter - Replaced	207,739	-	-	207,739	-	207,739	N/A
16	K	ITS Equipment and Systems	17,758	-	-	17,758	-	17,758	N/A
17	L	SCADA Equipment and Systems	-	-	-	-	-	-	N/A
18	M	Security Equipment and System	-	-	-	-	-	-	N/A
19	N	Offices and Operations Centers	10,666	-	-	10,666	-	10,666	N/A
20	O	Vehicles	3,703	-	-	3,703	-	3,703	N/A
21	P	Tools and Equipment	55,000	-	-	55,000	-	55,000	N/A
22	Q	Process Plant Facilities and Equipment	51,992	-	-	51,992	-	51,992	N/A
23	R	Capitalized Tank Rehabilitation / Painting	-	-	-	-	-	-	N/A
24	S	Engineering Studies	2,798	1,004	-	3,802	-	3,802	N/A
25	1202-5	Rep N Broadway Water Line	(9,827)	9,827	-	-	-	-	100.00%
26	1202-6	US 460 Main Extension	-	-	-	-	-	-	100.00%
27	12020204	Development-Reg SOS Solution	1,807,445	156,511	-	1,963,956	-	1,963,956	98.20%
28	12020607	Ins WTR TRT PLT KY River Pool 3	128,342,865	2,638,118	-	131,180,983	-	131,180,983	81.94%
29	12020701	Ins Incline Chain (Replacement)	(24,789)	24,789	-	-	-	-	100.00%
30	12020402	Major highway relocations	-	-	-	-	-	-	100.00%
31	12020508	KY Reliability Improvements	-	-	-	-	-	-	100.00%
32	IP-1232-1	Oventon Bulk Storage Design	-	-	-	-	-	-	100.00%
33	12020505	Replace Trac-Vac System	-	-	-	-	-	-	100.00%
34	12020506	Sudge Handling Improvement	-	-	-	-	-	-	100.00%
35	12020702	Major Highway Relocations	(26,115)	26,115	-	-	-	-	100.00%
36	12020602	Ins 8' DI Yarnallton Road Ext.	-	-	-	-	-	-	79.20%
37	12020501	Ground Storage Tank	1,076,790	16,080	-	1,092,870	-	1,092,870	100.00%
38									62.45%
39									
40									
41									
42									
43									
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46									
47									
48									
49									
50									

\$132,609,294      \$3,094,804      \$0      \$135,704,098  
\$135,704,098

Note: Budget Projects DV - S represent normal on-going construction expenditures and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$95,000. The construction period may be as little as one week or as long as two months.

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

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Witness Responsible: Linda Bridwell

11. For each construction project listed in Kentucky-American's response to Item 10, provide the information listed below in the format contained in Schedule 3:
- (a) Project number; (b) Date on which construction began; (c) Estimated date of project completion; (d) Time elapsed since the beginning of construction as a percentage of total estimated time of construction; (e) Original budget estimate of project's cost; (f) Most recent budget estimate of project's cost; (g) Total expenditure on project; (h) Total project expenditure as percentage of total budgeted estimate.

Response:

See attached for the 12 months preceding the base period. Also attached is Exhibit B-4.1, page 1 of 2, detailing the base period and Exhibit B-4.1, page 2 of 2, detailing the forecasted test year.

For electronic version, refer to KAW\_R\_PSCDR1#11\_111408.pdf.

**KENTUCKY AMERICAN WATER**  
**CASE NO: 2008-00427**  
**CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE**  
**AS OF FEBRUARY 2007**

PSCDR1#11  
PAGE 1 OF 12  
Witness Respon:Linda Bridwell

DATA: \_X\_ PRE-BASE PERIOD \_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_X\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

Line No.	Project Number	Description of Project	Date Construction Begin	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.	
1	12020080	Developer/Govt. Contributions	NA	NA	NA	NA	NA	1,092,538.06	NA	
2	12020081	Network - Replace/Renew	NA	NA	NA	NA	912,519.97	NA	NA	
3	12020082	Network - Extension	NA	NA	NA	NA	171,344.09	NA	NA	
4	12020083	Hydrants - Replacement	NA	NA	NA	NA	48,690.27	NA	NA	
5	12020084	Hydrants New	NA	NA	NA	NA	87,750.48	NA	NA	
6	12020085	Services - Replacement	NA	NA	NA	NA	35,536.17	NA	NA	
7	12020086	Services New	NA	NA	NA	NA	56,029.38	NA	NA	
8	12020087	Meters - Replacement	NA	NA	NA	NA	574,902.91	NA	NA	
9	12020088	Meters New	NA	NA	NA	NA	119,772.24	NA	NA	
10	12020089	ITS Equipment & Systems	NA	NA	NA	NA	56,759.88	NA	NA	
11	12020090	Offices & Operations Centers	NA	NA	NA	NA	25,944.75	NA	NA	
12	12020092	Tools and Equipment	NA	NA	NA	NA	144,198.61	NA	NA	
13	12020093	Process Plant - Replacement	NA	NA	NA	NA	147,567.70	NA	NA	
14	12020094	Process Plant - Additions	NA	NA	NA	NA	32,378.27	NA	NA	
15	12020097	Comprehensive Planning Study	NA	NA	NA	NA	62,560.30	NA	NA	
16	12020105	LEX-Russell Cave Road Tank-1.0	02/26/01	11/11/05	100%	1,300,000	1,500,000	20,698.99	100%	
17	12020108	LEX-Tri Village Acq	07/31/01	12/06/02	100%	1,860,000	1,860,000	370,227.35	100%	
18	12020201	LEX-Leestown Rd Main Improvmts	03/01/02	12/31/10	67%	700,000	700,000	146,229.42	21%	
19	12020204	Source of Supply Project Dev	12/21/01	12/31/10	68%	650,000	2,000,000	1,270,407.24	64%	
20	12020402	Major Highway Relocations	01/23/04	12/21/06	100%	NA	NA	506,617.05	100%	
21	12020502	Russell Cave Road Main	01/21/05	12/31/06	100%	1,800,000	1,309,064	833,446.34	100%	
22	12020505	Replace Trac-Vac System at	05/10/05	11/15/08	78%	750,000	1,277,875	371,128.77	29%	
23	12020506	Sludge Handling Improvement	05/10/05	11/15/08	78%	1,998,000	2,196,412	516,732.79	24%	
24	12020508	Kentucky Reliability Improvement	03/03/06	12/31/08	68%	5,000,000	7,407,332	966,733.00	13%	
25	12020601	Valve House Upgrades at KRS	03/03/06	09/30/07	100%	350,000	462,866	28,257.58	100%	
26	12020602	Yanallton Road Main Extension	03/03/06	12/31/08	68%	200,000	329,610	20,666.39	6%	
27	12020605	Mallard Point Pressure	03/03/06	08/31/07	100%	300,000	332,155	46,272.68	100%	
28	12020606	Parker's Mill Pump & Diesel	03/03/06	10/31/07	100%	350,000	806,166	62,377.83	100%	
29	12020607	New WTP On Pool 3 of Kentucky	04/26/06	11/30/10	39%	140,000,000	160,099,998	1,380,320.72	1%	
30	12029212	LEX-Source of Supply Project	03/04/99	NA	NA	NA	NA	-366,288.48	NA	
31	12300080	Developer/Govt. Contributions	NA	NA	NA	NA	4,938.94	NA	NA	
32	12300081	Network - Replace/Renew	NA	NA	NA	NA	403,718.54	NA	NA	
33	12300082	Network - Extension	NA	NA	NA	NA	117,902.45	NA	NA	
34	12300083	Hydrants - Replacement	NA	NA	NA	NA	-2,550.00	NA	NA	
35	12300084	Hydrants New	NA	NA	NA	NA	11,922.14	NA	NA	
36	12300111	TRI-New Columbus Project	02/18/02	09/22/05	100%	1,800,000	2,115,000	-370,227.35	100%	
37	12300403	Owen County Main Extensions	01/23/04	12/31/08	82%	1,100,000	2,304,937	1,024,372.31	44%	
38	12300604	Qwen County SCADA System	03/03/06	11/30/07	100%	500,000	610,985	493,131.20	100%	
39	12320083	Hydrants - Replacement	NA	NA	NA	NA	NA	2,560.66	NA	
40	12320093	Process Plant - Replacement	NA	NA	NA	NA	NA	62,347.17	NA	
41	12320507	CHEMICAL FEED IMPROVEMENTS	10/26/05	09/30/07	100%	250,000	488,756	348,856.07	100%	
42	12330081	KYWWW-Network - Replace/Renew	NA	NA	NA	NA	NA	9,414.39	NA	
43										
44										
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46										
47										
48										
49										
50										
							158,908,000	185,801,156	11,848,707.27	

KENTUCKY AMERICAN WATER  
CASE NO: 2008-00427  
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE  
AS OF MARCH 2007

DATA: X\_PRE-BASE PERIOD \_\_\_ FORECASTED PERIOD  
TYPE OF FILING: X\_ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

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Witness Responsible Linda Bridwell

Line No.	Project Number	Description of Project	Date Construction Begin	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures to Budget Est.	% of Total Expenditures
1	120105	CORP-Admin & Gen	01/25/02			NA	NA	38,465.08	NA
2	12020080	Developer/Govt. Contributions	NA	NA	NA	NA	819,875.45	NA	NA
3	12020081	Network - Replace/Renew	NA	NA	NA	NA	855,647.17	NA	NA
4	12020082	Network - Extension	NA	NA	NA	NA	168,083.06	NA	NA
5	12020083	Hydriants - Replacement	NA	NA	NA	NA	46,040.54	NA	NA
6	12020084	Hydriants New	NA	NA	NA	NA	80,214.32	NA	NA
7	12020085	Services - Replacement	NA	NA	NA	NA	4,214.29	NA	NA
8	12020086	Services New	NA	NA	NA	NA	7,416.05	NA	NA
9	12020087	Meters - Replacement	NA	NA	NA	NA	673,592.36	NA	NA
10	12020088	Meters New	NA	NA	NA	NA	102,428.32	NA	NA
11	12020089	ITS Equipment & Systems	NA	NA	NA	NA	50,340.35	NA	NA
12	12020090	Offices & Operations Centers	NA	NA	NA	NA	25,617.53	NA	NA
13	12020092	Tools and Equipment	NA	NA	NA	NA	(70,598.44)	NA	NA
14	12020093	Process Plant - Replacement	NA	NA	NA	NA	(43,901.12)	NA	NA
15	12020094	Process Plant - Additions	NA	NA	NA	NA	32,378.27	NA	NA
16	12020097	Comprehensive Planning Study	NA	NA	NA	NA	75,074.13	NA	NA
17	12020105	LEX-Russell Cave Road Tank-1.0	02/26/01	11/11/05	100%	1,300,000	1,500,000	20,829.45	100%
18	12020108	LEX-Tri Village Acq	07/31/01	12/06/02	100%	1,860,000	1,860,000	370,227.35	100%
19	12020201	LEX-Leestown Rd Main Improvmts	03/01/02	12/31/10	68%	700,000	700,000	147,076.04	21%
20	12020402	Source of Supply Project Dev	12/21/01	12/31/10	69%	650,000	2,000,000	1,387,667.29	69%
21	12020502	Major Highway Relocations	01/23/04	12/21/06	100%	NA	NA	575,148.42	100%
22	12020502	Russell Cave Road Main	01/21/05	12/31/06	100%	1,800,000	1,309,064	909,251.54	100%
23	12020505	Replace Trac-Vac System at	05/10/05	11/15/08	80%	750,000	1,277,875	443,923.00	35%
24	12020506	Sludge Handling Improvement	05/10/05	11/15/08	80%	1,998,000	2,196,412	439,637.29	20%
25	12020508	Kentucky Reliability Improvement	03/03/06	12/31/08	71%	5,000,000	7,407,332	978,526.73	13%
26	12020601	Valve House Upgrades at KRS	03/03/06	09/30/07	100%	350,000	462,866	34,856.36	100%
27	12020602	Yanallton Road Main Extension	03/03/06	12/31/08	71%	200,000	329,610	19,281.56	6%
28	12020605	Mallard Point Pressure	03/03/06	08/31/07	100%	300,000	332,155	259,738.00	100%
29	12020606	Parker's Mill Pump & Diesel	03/03/06	10/31/07	100%	350,000	806,166	76,957.13	100%
30	12020607	New WTP On Pool 3 of Kentucky	04/26/06	11/30/10	41%	140,000,000	160,099,998	1,892,651.65	1%
31	12020702	KY MAJOR HIGHWAY	01/08/07	NA	NA	2,000,000	2,408,191	7,500.00	NA
32	12029212	LEX-Source of Supply Project	03/04/99	12/31/05	100%	350,000	677,269	(346,428.27)	100%
33	12029801	LEX-Integrated Resource Plan	03/04/99	02/23/01	100%	2,000,000	1,159,682	369.46	100%
34	12029812	LEX-Clark County Improvements	02/25/99	09/05/02	100%	1,500,000	1,491,202	273.86	100%
35	12029903	LEX-Scott County Mains	03/23/99	08/17/00	100%	1,500,000	1,491,202	423.34	100%
36	12029907	LEX-Bourbon County Main Ext	03/15/99	10/30/01	100%	916,000	935,228	2,403.87	100%
37	12300080	Developer/Govt. Contributions	NA	NA	NA	NA	NA	4,958.67	NA
38	12300081	Network - Replace/Renew	NA	NA	NA	NA	NA	331,937.36	NA
39	12300082	Network - Extension	NA	NA	NA	NA	NA	119,268.12	NA
40	12300083	Hydriants - Replacement	NA	NA	NA	NA	NA	(2,550.00)	NA
41	12300084	Hydriants New	NA	NA	NA	NA	NA	14,751.07	NA
42	12300111	TRI-New Columbus Project	02/18/02	09/22/05	100%	1,800,000	2,115,000	(370,227.35)	100%
43	12300402	Major Highway Relocations	07/23/04	11/28/05	100%	1,100,000	2,304,937	27,044.65	100%
44	12300403	Owen County Main Extensions	01/23/04	12/31/08	83%	500,000	610,985	552,075.65	24%
45	12300604	Owen County SCADA System	03/03/06	11/30/07	100%	NA	NA	520,206.16	100%
46	12320083	Hydriants - Replacement	NA	NA	NA	NA	NA	2,550.00	NA
47	12320093	Process Plant - Replacement	NA	NA	NA	NA	NA	62,989.43	NA
48	12320507	CHEMICAL FEED IMPROVEMENTS	10/26/05	09/30/07	100%	250,000	488,756	210,295.42	100%
49	12330081	KYWW-Network - Replace/Renew	NA	NA	NA	NA	NA	12,443.99	NA
50									
51						165,674,000	192,472,728	11,570,944.60	

KENTUCKY AMERICAN WATER  
CASE NO: 2008-00427  
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE  
AS OF APRIL 2007

DATA: \_X\_ PRE-BASE PERIOD \_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_X\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):  
PSCDR1#11  
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Witness Respon Linda Bridwell

Line No.	Project Number	Description of Project	Construction Begin Date	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures to Budget Est.	% of Total Expenditures to Budget Est.
1	120105	CORP-Admin & Gen	01/25/02	NA	NA	NA	NA	38,465.08	NA
2	120200	KY-Lexington Water	NA	NA	NA	NA	NA	(327,226.93)	NA
3	120205	LEX-Admin & Gen	12/08/99	NA	NA	NA	NA	(9,100.57)	NA
4	123000	KY-Tri Village	NA	NA	NA	NA	NA	162,873.07	NA
5	123200	KY-Owenton Water	NA	NA	NA	NA	NA	996.84	NA
6	123300	KY-Owenton Wastewater	NA	NA	NA	NA	NA	80.37	NA
7	12020003	LEX-Harrodsburg Road Relocati	03/03/00	11/26/03	100%	NA	NA	1,007.67	100%
8	12020080	Developer/Govt. Contributions	NA	NA	NA	NA	NA	1,086,222.92	NA
9	12020081	Network - Replace/Renew	NA	NA	NA	NA	NA	883,964.44	NA
10	12020082	Network - Extension	NA	NA	NA	NA	NA	168,083.06	NA
11	12020083	Hydriants - Replacement	NA	NA	NA	NA	NA	46,957.18	NA
12	12020084	Hydriants New	NA	NA	NA	NA	NA	94,007.34	NA
13	12020085	Services - Replacement	NA	NA	NA	NA	NA	109,870.64	NA
14	12020086	Services New	NA	NA	NA	NA	NA	23,167.99	NA
15	12020087	Meters - Replacement	NA	NA	NA	NA	NA	706,411.31	NA
16	12020088	Meters New	NA	NA	NA	NA	NA	245,524.23	NA
17	12020089	ITS Equipment & Systems	NA	NA	NA	NA	NA	73,936.48	NA
18	12020090	Offices & Operations Centers	NA	NA	NA	NA	NA	25,617.53	NA
19	12020092	Tools and Equipment	NA	NA	NA	NA	NA	(70,598.44)	NA
20	12020093	Process Plant - Replacement	NA	NA	NA	NA	NA	(6,451.21)	NA
21	12020094	Process Plant - Additions	NA	NA	NA	NA	NA	32,378.27	NA
22	12020097	Comprehensive Planning Study	NA	NA	NA	NA	NA	75,690.22	NA
23	12020105	LEX-Russell Cave Road Tank-1.0	02/26/01	11/11/05	100%	1,300,000	1,500,000	20,829.45	100%
24	12020108	LEX-Tri Village Acq	07/31/01	12/06/02	100%	1,860,000	1,860,000	370,227.35	100%
25	12020201	LEX-Leestown Rd Main Improvmts	03/01/02	12/31/10	69%	700,000	700,000	147,076.04	21%
26	12020204	Source of Supply Project Dev	12/21/01	12/31/10	70%	650,000	2,000,000	1,404,846.79	70%
27	12020402	Major Highway Relocations	01/23/04	12/21/06	100%	NA	NA	657,345.07	100%
28	12020502	Russell Cave Road Main	01/21/05	12/31/06	100%	1,800,000	1,309,064	982,586.26	100%
29	12020505	Replace Trac-Vac System at	05/10/05	11/15/08	83%	750,000	1,277,875	530,796.68	42%
30	12020506	Sludge Handling Improvement	05/10/05	11/15/08	83%	1,998,000	2,196,412	484,227.19	21%
31	12020508	Kentucky Reliability Improvement	03/03/06	12/31/08	74%	5,000,000	7,407,332	983,536.43	13%
32	12020601	Valve House Upgrades at KRS	03/03/06	09/30/07	100%	350,000	462,866	75,741.39	100%
33	12020602	Yanallton Road Main Extension	03/03/06	12/31/07	100%	200,000	329,610	19,281.56	100%
34	12020605	Mallard Point Pressure	03/03/06	08/31/07	100%	300,000	332,155	262,049.10	100%
35	12020606	Partner's Mill Pump & Diesel	03/03/06	10/31/07	100%	350,000	806,166	81,260.87	100%
36	12020607	New WTP On Pool 3 of Kentucky	04/26/06	11/30/10	42%	140,000,000	160,099,998	2,458,564.84	2%
37	12020702	KY MAJOR HIGHWAY	01/08/07	NA	NA	2,000,000	2,408,191	345,786.91	NA
38	12029212	LEX-Source of Supply Project	03/04/99	NA	NA	NA	NA	(301,442.12)	NA
39	12300080	Developer/Govt. Contributions	NA	NA	NA	NA	NA	4,958.67	NA
40	12300081	Network - Replace/Renew	NA	NA	NA	NA	NA	347,084.08	NA
41	12300082	Network - Extension	NA	NA	NA	NA	NA	120,476.68	NA
42	12300083	Hydriants - Replacement	NA	NA	NA	NA	NA	(2,550.00)	NA
43	12300084	Hydriants New	NA	NA	NA	NA	NA	14,751.07	NA
44	12300086	Services New	NA	NA	NA	NA	NA	13,938.23	NA
45	12300111	TRI-New Columbus Project	02/18/02	09/22/05	100%	1,800,000	2,115,000	(370,227.35)	100%
46	12300402	Major Highway Relocations	07/23/04	NA	NA	NA	NA	26,434.53	NA
47	12300403	Owen County Main Extensions	01/23/04	12/31/08	85%	1,100,000	2,304,937	557,889.95	24%
48	12300604	Owen County SCADA System	03/03/06	11/30/07	100%	500,000	610,985	521,514.32	100%
49	12320083	Hydriants - Replacement	NA	NA	NA	NA	NA	2,550.00	NA
50	12320087	Meters - Replacement	NA	NA	NA	NA	NA	1,872.88	NA
51	12320093	Process Plant - Replacement	NA	NA	NA	NA	NA	67,074.45	NA
52	12320507	CHEMICAL FEED IMPROVEMENTS	10/26/05	09/30/07	100%	250,000	488,756	303,247.18	100%
53	12330081	KYWWW-Network - Replace/Renew	NA	NA	NA	NA	NA	12,443.99	NA
54									
55		00012 Kentucky-Ameri				160,908,000	188,209,347	13,486,049.98	



KENTUCKY AMERICAN WATER  
CASE NO: 2008-00427  
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE  
AS OF MAY 2007

DATA: X\_PRE-BASE PERIOD \_\_\_ FORECASTED PERIOD  
TYPE OF FILING: X\_ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

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Witness Responst:Linda Bridwell

Line No.	Project Number	Description of Project	Date Construction Begin	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
1	00000012	Conversion Funding Project	NA	NA	NA	NA	NA	\$ 43,295.46	NA
2	1202000A	LEX-Invest Item A	NA	NA	NA	NA	NA	\$ (67.70)	NA
3	1202000R	LEX-Retirements	NA	NA	NA	NA	NA	\$ 321.56	NA
4	12020080	Developer/Govt. Contributions	NA	NA	NA	NA	NA	\$ 1,234,858.54	NA
5	12020081	Network - Replace/Renew	NA	NA	NA	NA	NA	\$ 947,786.02	NA
6	12020082	Network - Extension	NA	NA	NA	NA	NA	\$ 105,805.15	NA
7	12020083	Hydrants - Replacement	NA	NA	NA	NA	NA	\$ 40,315.25	NA
8	12020084	Hydrants New	NA	NA	NA	NA	NA	\$ 91,925.95	NA
9	12020085	Services - Replacement	NA	NA	NA	NA	NA	\$ 36,678.12	NA
10	12020086	Services New	NA	NA	NA	NA	NA	\$ 65,599.37	NA
11	12020087	Meters - Replacement	NA	NA	NA	NA	NA	\$ 852,770.41	NA
12	12020088	Meters New	NA	NA	NA	NA	NA	\$ 232,160.60	NA
13	12020089	ITS Equipment & Systems	NA	NA	NA	NA	NA	\$ 93,555.36	NA
14	12020090	Offices & Operations Centers	NA	NA	NA	NA	NA	\$ 6,109.50	NA
15	12020091	Vehicles	NA	NA	NA	NA	NA	\$ 1,967.51	NA
16	12020092	Tools and Equipment	NA	NA	NA	NA	NA	\$ 14,055.60	NA
17	12020093	Process Plant - Replacement	NA	NA	NA	NA	NA	\$ 194,671.31	NA
18	12020097	Comprehensive Planning Study	NA	NA	NA	NA	NA	\$ 82,836.68	NA
19	12020105	LEX-Russell Cave Road Tank-1.0	02/26/01	12/31/10	73%	1,300,000	1,500,000	\$ 25,047.85	2%
20	12020201	LEX-Leestown Rd Main Improvmts	03/01/02	12/31/09	79%	700,000	700,000	\$ 148,785.83	21%
21	12020202	LEX-Major Highway Relocations	12/01/00	NA	NA	NA	NA	\$ 0.69	NA
22	12020204	Source of Supply Project Dev	12/21/01	12/31/10	71%	650,000	2,000,000	\$ 1,163,623.81	58%
23	12020301	Elevated Storage Tank - 2 MG	01/01/03	12/31/05	100%	3,000,000	3,200,000	\$ (16,055.91)	100%
24	12020402	Major Highway Relocations	01/23/04	NA	NA	NA	NA	\$ 878,716.93	NA
25	12020502	Russell Cave Road Main	01/21/05	12/31/06	100%	1,800,000	1,309,064	\$ 981,080.10	100%
26	12020505	Replace Trac-Vac System at	05/10/05	11/15/08	85%	750,000	1,277,875	\$ 750,889.16	59%
27	12020506	Sludge Handling Improvement	05/10/05	11/15/08	85%	1,998,000	2,196,412	\$ 520,982.10	24%
28	12020508	Kentucky Reliability Improvement	03/03/06	12/25/08	77%	5,000,000	7,407,332	\$ 1,089,095.99	15%
29	12020501	Valve House Upgrades at KRS	03/03/06	12/31/06	100%	350,000	462,866	\$ 34,897.67	100%
30	12020602	Yanallton Road Main Extension	03/03/06	08/31/07	77%	200,000	329,610	\$ 22,538.23	7%
31	12020605	Mallard Point Pressure	03/03/06	08/31/07	100%	300,000	332,155	\$ 299,955.05	100%
32	12020606	Parker's Mill Pump & Diesel	03/03/06	10/31/07	100%	350,000	806,166	\$ 281,406.62	100%
33	12020607	New WTP On Pool 3 of Kentucky	04/26/06	11/30/10	44%	140,000,000	160,099,998	\$ 3,222,360.63	2%
34	12020702	KY MAJOR HIGHWAY	02/27/07	NA	NA	2,000,000	2,408,191	\$ 606,471.63	NA
35	12300080	Developer/Govt. Contributions	NA	NA	NA	NA	NA	\$ 19.73	NA
36	12300081	Network - Replace/Renew	NA	NA	NA	NA	NA	\$ 370,208.37	NA
37	12300082	Network - Extension	NA	NA	NA	NA	NA	\$ 143,421.97	NA
38	12300083	Hydrants - Replacement	NA	NA	NA	NA	NA	\$ (2,652.00)	NA
39	12300084	Hydrants New	NA	NA	NA	NA	NA	\$ 17,671.74	NA
40	12300085	Services - Replacement	NA	NA	NA	NA	NA	\$ 0.50	NA
41	12300086	Services New	NA	NA	NA	NA	NA	\$ 9,767.28	NA
42	12300089	Meters New	NA	NA	NA	NA	NA	\$ 88,786.00	NA
43	12300402	Major Highway Relocations	07/23/04	NA	NA	NA	NA	\$ 26,434.53	NA
44	12300403	Owen County Main Extensions	01/23/04	12/31/08	87%	1,100,000	2,304,937	\$ 1,115,925.11	48%
45	12300604	Owen County SCADA System	03/03/06	11/30/07	100%	500,000	610,985	\$ 539,905.48	100%
46	12320093	Process Plant - Replacement	01/01/00	NA	NA	NA	NA	\$ 67,930.43	NA
47	12320507	CHEMICAL FEED IMPROVEMENTS	10/26/05	09/15/07	100%	250,000	488,756	\$ 445,516.84	100%
48	12330081	KYWW-Network - Replace/Renew	NA	NA	NA	NA	NA	\$ 14,979.94	NA
49	RP-1202-C1	Mains - Unscheduled	NA	NA	NA	NA	NA	\$ 3,206.04	NA
50	RP-1202-E1	Hydrants, Valves, and Manholes-New	NA	NA	NA	NA	NA	\$ 318.08	NA
51	RP-1202-F1	Hydrants, Valves, and Manholes-Rep	NA	NA	NA	NA	NA	\$ 301.29	NA
52	RP-1202-H1	Services and Laterals - Replaced	NA	NA	NA	NA	NA	\$ 89,173.01	NA
53	RP-1202-J1	Meters - Replaced	NA	NA	NA	NA	NA	\$ 19,927.90	NA
54	RP-1230-G1	Services and Laterals - New	NA	NA	NA	NA	NA	\$ 1,913.64	NA
55	RP-1230-J1	Meters - Replaced	NA	NA	NA	NA	NA	\$ 309.97	NA
56	RP-1232-Q1	Process Plant - Facilities and Equi	NA	NA	NA	NA	NA	\$ 2,724.02	NA
57	XP-12-4	XP-Non-Programmed Maintenance	NA	NA	NA	NA	NA	\$ 2,536.86	NA
								\$ 159,498,000	\$ 186,334,606
								\$ 17,012,767.80	

7-May

KENTUCKY AMERICAN WATER  
CASE NO: 2008-00427  
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE  
AS OF JUNE 2007

DATA\_X\_PRE-BASE PERIOD\_\_FORECASTED PERIOD  
TYPE OF FILING: X\_ORIGINAL\_\_UPDATED\_\_REVISED  
WORKPAPER REFERENCE NO(S):

PSCDR1#11  
PAGE 5 OF 12  
Witness Respons: Linda Bridwell

Line No.	Project Number	Description of Project	Date Construction Begin	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
1	00000012	Conversion Funding Project	NA	NA	NA	NA	NA	\$ 43,363.96	NA
2	1202000A	LEX-Invest Item A	NA	NA	NA	NA	NA	\$ (67.70)	NA
3	1202000R	LEX-Retirements	NA	NA	NA	NA	NA	\$ 321.56	NA
4	12020080	Developer/Govt. Contributions	NA	NA	NA	NA	NA	\$ 1,660,565.21	NA
5	12020081	Network - Replace/Renew	NA	NA	NA	NA	NA	\$ 1,896,884.18	NA
6	12020082	Network - Extension	NA	NA	NA	NA	NA	\$ 114,988.56	NA
7	12020083	Hydrants - Replacement	NA	NA	NA	NA	NA	\$ 81,356.50	NA
8	12020084	Hydrants - New	NA	NA	NA	NA	NA	\$ 129,361.36	NA
9	12020086	Services - New	NA	NA	NA	NA	NA	\$ (1,767.30)	NA
10	12020087	Meters - Replacement	NA	NA	NA	NA	NA	\$ 1,595,392.87	NA
11	12020088	Meters - New	NA	NA	NA	NA	NA	\$ 341,948.84	NA
12	12020089	ITS Equipment & Systems	NA	NA	NA	NA	NA	\$ 69,504.23	NA
13	12020090	Offices & Operations Centers	NA	NA	NA	NA	NA	\$ 6,109.50	NA
14	12020091	Vehicles	NA	NA	NA	NA	NA	\$ 18,420.21	NA
15	12020092	Tools and Equipment	NA	NA	NA	NA	NA	\$ 91,110.94	NA
16	12020093	Process Plant - Replacement	NA	NA	NA	NA	NA	\$ 188,747.07	NA
17	12020097	Comprehensive Planning Study	NA	NA	NA	NA	NA	\$ 79,496.21	NA
18	12020105	LEX-Russell Cave Road Tank-1.0	02/26/01	NA	100%	1,300,000	1,500,000	\$ 6,185.41	100%
19	12020201	LEX-Leestown Rd Main Improvmts	03/01/02	12/31/10	71%	700,000	700,000	\$ 149,649.02	21%
20	12020202	LEX-Major Highway Relocations	12/01/00	NA	NA	NA	NA	\$ 0.05	NA
21	12020204	Source of Supply Project Dev	12/21/01	10/1/10	74%	650,000	2,000,000	\$ 1,092,055.67	55%
22	12020301	Elevated Storage Tank - 2 MG	01/01/03	08/1/07	100%	3,000,000	3,200,000	\$ (16,055.91)	100%
23	12020402	Major Highway Relocations	01/23/04	NA	NA	NA	NA	\$ 860,273.52	100%
24	12020502	Russell Cave Road Main	01/21/05	06/1/07	100%	1,800,000	1,309,064	\$ 13,681.24	100%
25	12020505	Replace Trac-Vac System at	05/10/05	11/15/08	87%	750,000	1,277,875	\$ 920,679.76	72%
26	12020506	Sludge Handling Improvement	05/10/05	11/15/08	87%	1,998,000	2,196,412	\$ 968,446.71	44%
27	12020508	Kentucky Reliability Improvement	03/03/06	02/25/08	80%	5,000,000	7,407,332	\$ 1,857,361.88	25%
28	12020601	Valve House Upgrades at KRS	03/03/06	02/06/07	100%	350,000	462,866	\$ 34,765.14	100%
29	12020602	Yanallion Road Main Extension	03/03/06	12/31/08	80%	200,000	329,810	\$ 22,683.81	7%
30	12020605	Mallard Point Pressure	03/03/06	12/12/07	100%	300,000	332,155	\$ 32,479.50	100%
31	12020606	Parker's Mill Pump & Diesel	03/03/06	03/25/08	100%	350,000	806,166	\$ 502,599.68	100%
32	12020607	New WTP On Pool 3 of Kentucky	04/26/06	11/30/10	46%	140,000,000	160,099,998	\$ 3,473,068.41	2%
33	12020702	KY MAJOR HIGHWAY	02/27/07	12/31/08	69%	2,000,000	2,408,191	\$ 714,223.94	30%
34	12300081	Network - Replace/Renew	NA	NA	NA	NA	NA	\$ 585,790.79	NA
35	12300082	Network - Extension	NA	NA	NA	NA	NA	\$ 194,384.64	NA
36	12300083	Hydrants - Replacement	NA	NA	NA	NA	NA	\$ (2,652.00)	NA
37	12300084	Hydrants - New	NA	NA	NA	NA	NA	\$ 23,265.71	NA
38	12300086	Services - New	NA	NA	NA	NA	NA	\$ 9,767.28	NA
39	12300089	Meters - New	NA	NA	NA	NA	NA	\$ 88,786.00	NA
40	12300402	Major Highway Relocations	07/23/04	NA	NA	NA	NA	\$ (610.12)	NA
41	12300403	Owen County Main Extensions	01/23/04	06/30/08	99%	1,100,000	2,304,937	\$ 1,088,003.09	47%
42	12300604	Owen County SCADA System	03/03/06	11/30/07	100%	500,000	610,985	\$ 556,273.74	100%
43	12320083	Hydrants - Replacement	NA	NA	NA	NA	NA	\$ 1,939.00	NA
44	12320093	Process Plant - Replacement	NA	NA	NA	NA	NA	\$ 68,369.19	NA
45	12320507	CHEMICAL FEED IMPROVEMENTS	10/26/05	09/15/07	100%	250,000	488,756	\$ 455,351.44	100%
46	12330081	KYWW-Network - Replace/Renew	NA	NA	NA	NA	NA	\$ 19,324.70	NA
47	RP-1202-A1	Mains - New	NA	NA	NA	NA	NA	\$ 23,829.00	NA
48	RP-1202-C1	Mains - Unscheduled	NA	NA	NA	NA	NA	\$ 7,844.04	NA
49	RP-1202-E1	Hydrants, Valves, and Manholes-New	NA	NA	NA	NA	NA	\$ 3,753.92	NA
50	RP-1202-F1	Hydrants, Valves, and Manholes-Rep	NA	NA	NA	NA	NA	\$ 301.29	NA
51	RP-1202-G1	Services and Laterals - New	NA	NA	NA	NA	NA	\$ 54,062.65	NA
52	RP-1202-H1	Services and Laterals - Replaced	NA	NA	NA	NA	NA	\$ 331,048.49	NA
53	RP-1202-J1	Meters - Replaced	NA	NA	NA	NA	NA	\$ 166,191.55	NA
54	RP-1202-K1	ITS Equipment and Systems	NA	NA	NA	NA	NA	\$ 2,090.19	NA
55	RP-1202-Q1	Process Plant - Facilities and Equi	NA	NA	NA	NA	NA	\$ 72,899.10	NA
56	RP-1230-G1	Services and Laterals - New	NA	NA	NA	NA	NA	\$ 3,788.38	NA
57	RP-1230-H1	Services and Laterals - Replaced	NA	NA	NA	NA	NA	\$ 1,287.72	NA
58	RP-1230-J1	Meters - Replaced	NA	NA	NA	NA	NA	\$ 309.97	NA
59	RP-1232-G1	Services and Laterals - New	NA	NA	NA	NA	NA	\$ 7,748.91	NA
60	RP-1232-H1	Services and Laterals - Replaced	NA	NA	NA	NA	NA	\$ 626.00	NA
61	RP-1232-J1	Meters - New	NA	NA	NA	NA	NA	\$ 36.00	NA
62	RP-1233-G1	Services and Laterals - New	NA	NA	NA	NA	NA	\$ 35.02	NA
63	XP-12-4	XP-Non-Programmed Maintenance	NA	NA	NA	NA	NA	\$ 2,686.86	NA
							159,498,000	186,334,606	\$ 21,054,366.18

KENTUCKY AMERICAN WATER  
CASE NO: 2008-00427  
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE  
AS OF JULY 2007

DATA: X\_PRE-BASE PERIOD \_\_\_ FORECASTED PERIOD PSCDR1#11  
TYPE OF FILING: X\_ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED PAGE 6 OF 12  
WORKPAPER REFERENCE NO(S): AS OF JULY 2007 Witness Responsible: Linda Bridwell

Line No.	Project Number	Description of Project	Date Construction Begin	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
1	00000012	Conversion Funding Project	NA	NA	NA	NA	NA	43,383.96	NA
2	1202000A	LEX-Invest Item A	NA	NA	NA	NA	NA	-67.70	NA
3	1202000F	LEX-Retirements	NA	NA	NA	NA	NA	697.76	NA
4	12020080	Developer/Govt. Contributions	NA	NA	NA	NA	NA	897,628.91	NA
5	12020081	Network - Replace/Renew	NA	NA	NA	NA	NA	1,478,116.44	NA
6	12020082	Network - Extension	NA	NA	NA	NA	NA	-4,940.57	NA
7	12020083	Hydrants - Replacement	NA	NA	NA	NA	NA	67,634.37	NA
8	12020084	Hydrants New	NA	NA	NA	NA	NA	79,618.42	NA
9	12020086	Services New	NA	NA	NA	NA	NA	-1,787.30	NA
10	12020087	Meters - Replacement	NA	NA	NA	NA	NA	972,037.62	NA
11	12020088	Meters New	NA	NA	NA	NA	NA	233,020.31	NA
12	12020089	ITS Equipment & Systems	NA	NA	NA	NA	NA	71,008.36	NA
13	12020090	Offices & Operations Centers	NA	NA	NA	NA	NA	6,109.50	NA
14	12020091	Vehicles	NA	NA	NA	NA	NA	46,374.16	NA
15	12020092	Tools and Equipment	NA	NA	NA	NA	NA	91,110.94	NA
16	12020093	Process Plant - Replacement	NA	NA	NA	NA	NA	208,153.86	NA
17	12020097	Comprehensive Planning Study	NA	NA	NA	NA	NA	79,496.21	NA
18	12020105	LEX-Russell Cave Road Tank-1.0	02/26/01	12/31/05	100%	1,300,000	1,500,000	6,958.41	100%
19	12020201	LEX-Leestown Rd Main Improvmts	03/01/02	12/31/10	72%	700,000	700,000	150,517.79	22%
20	12020202	LEX-Major Highway Relocations	12/01/00	NA	NA	NA	NA	0.05	NA
21	12020204	Source of Supply Project Dev	12/21/01	12/31/10	72%	650,000	2,000,000	1,140,537.37	57%
22	12020301	Elevated Storage Tank - 2 MG	01/01/03	12/31/05	100%	3,000,000	3,200,000	-16,055.91	100%
23	12020402	Major Highway Relocations	01/23/04	NA	NA	NA	NA	967,173.86	NA
24	12020502	Russell Cave Road Main	01/21/05	12/31/06	100%	1,800,000	1,309,064	-105.71	100%
25	12020505	Replace Trac-Vac System at	05/10/05	11/15/08	90%	750,000	1,277,875	928,204.43	73%
26	12020506	Sludge Handling Improvement	05/10/05	11/15/08	90%	1,998,000	2,196,412	1,151,284.58	52%
27	12020508	Kentucky Reliability Improvement	03/03/06	12/25/08	83%	5,000,000	7,407,332	1,910,536.48	26%
28	12020602	Yanallton Road Main Extension	03/03/06	12/31/08	83%	300,000	329,610	22,830.32	7%
29	12020605	Mallard Point Pressure	03/03/06	08/31/07	100%	200,000	332,155	355,139.37	100%
30	12020606	Parker's Mill Pump & Diesel	03/03/06	10/31/07	100%	350,000	806,166	710,940.95	100%
31	12020607	New WTP On Pool 3 of Kentucky	04/26/06	11/30/10	48%	140,000,000	160,099,998	3,854,536.62	2%
32	12020702	KY MAJOR HIGHWAY	02/27/07	12/31/08	74%	2,000,000	2,408,191	725,554.51	30%
33	12300081	Network - Replace/Renew	NA	NA	NA	NA	NA	515,234.70	NA
34	12300082	Network - Extension	NA	NA	NA	NA	NA	179,966.58	NA
35	12300083	Hydrants - Replacement	NA	NA	NA	NA	NA	-2,652.00	NA
36	12300084	Hydrants New	NA	NA	NA	NA	NA	23,415.98	NA
37	12300086	Services New	NA	NA	NA	NA	NA	9,767.28	NA
38	12300089	Meters New	NA	NA	NA	NA	NA	88,786.00	NA
39	12300091	Tools and Equipment	NA	NA	NA	NA	NA	25,016.41	NA
40	12300402	Major Highway Relocations	07/23/04	NA	NA	NA	NA	-610.12	NA
41	12300403	Owen County Main Extensions	01/23/04	12/31/08	90%	1,100,000	2,304,937	1,113,165.26	48%
42	12300604	Owen County SCADA System	03/03/06	11/30/07	100%	500,000	610,985	560,756.10	100%
43	12320093	Process Plant - Replacement	NA	NA	NA	NA	NA	68,810.79	NA
44	12320507	CHEMICAL FEED IMPROVEMENTS	10/26/05	09/30/07	100%	250,000	488,756	458,292.55	100%
45	RP-1202-C1	Mains - Unscheduled	NA	NA	NA	NA	NA	10,042.59	NA
46	RP-1202-E1	Hydrants, Valves, and Manholes-New	NA	NA	NA	NA	NA	3,843.78	NA
47	RP-1202-F1	Hydrants, Valves, and Manholes-Rep	NA	NA	NA	NA	NA	751.74	NA
48	RP-1202-H1	Services and Laterals - Replaced	NA	NA	NA	NA	NA	471,597.95	NA
49	RP-1202-I1	Meters - New	NA	NA	NA	NA	NA	92,039.09	NA
50	RP-1202-J1	Meters - Replaced	NA	NA	NA	NA	NA	192,338.33	NA
51	RP-1202-K1	ITS Equipment and Systems	NA	NA	NA	NA	NA	6,153.97	NA
52	RP-1202-P1	Tools and Equipment	NA	NA	NA	NA	NA	26,079.14	NA
53	RP-1202-Q1	Process Plant - Facilities and Equi	NA	NA	NA	NA	NA	119,329.71	NA
54	RP-1230-G1	Services and Laterals - New	NA	NA	NA	NA	NA	1,913.64	NA
55	RP-1230-J1	Meters - Replaced	NA	NA	NA	NA	NA	309.97	NA
56	RP-1232-G1	Services and Laterals - New	NA	NA	NA	NA	NA	7,748.91	NA
57	RP-1233-G1	Services and Laterals - New	NA	NA	NA	NA	NA	137.16	NA
58	XP-12-4	XP-Non-Programmed Maintenance	NA	NA	NA	NA	NA	2,466.99	NA

KENTUCKY AMERICAN WATER  
CASE NO: 2008-00427  
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE  
AS OF AUGUST 2007

DATA: \_X\_ PRE-BASE PERIOD \_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_X\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

PSCDR1#11  
PAGE 7 OF 12  
Linda Bridwell  
Witness Responsible:

Line No.	Project Number	Description of Project	Date Construction Begin	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
1	00000012	Conversion Funding Project	NA	NA	NA	NA	NA	43,383.96	NA
2	1202000A	LEX-Invest Item A	NA	NA	NA	NA	NA	-67.70	NA
3	1202000R	LEX-Retirements	NA	NA	NA	NA	NA	518.76	NA
4	12020080	Developer/Govt. Contributions	NA	NA	NA	NA	NA	402,273.22	NA
5	12020081	Network - Replace/Renew	NA	NA	NA	NA	NA	1,499,123.42	NA
6	12020082	Network - Extension	NA	NA	NA	NA	NA	-4,940.57	NA
7	12020083	Hydrants - Replacement	NA	NA	NA	NA	NA	67,309.52	NA
8	12020084	Hydrants New	NA	NA	NA	NA	NA	23,001.32	NA
9	12020086	Services New	NA	NA	NA	NA	NA	-1,787.30	NA
10	12020087	Meters - Replacement	NA	NA	NA	NA	NA	1,027,826.94	NA
11	12020088	Meters New	NA	NA	NA	NA	NA	406,057.19	NA
12	12020089	ITS Equipment & Systems	NA	NA	NA	NA	NA	46,651.27	NA
13	12020090	Offices & Operations Centers	NA	NA	NA	NA	NA	6,109.50	NA
14	12020091	Vehicles	NA	NA	NA	NA	NA	91,795.49	NA
15	12020092	Tools and Equipment	NA	NA	NA	NA	NA	91,110.94	NA
16	12020093	Process Plant - Replacement	NA	NA	NA	NA	NA	41,610.51	NA
17	12020097	Comprehensive Planning Study	NA	NA	NA	NA	NA	80,734.37	NA
18	12020105	LEX-Russell Cave Road Tank-1.0	02/26/01	11/17/05	100%	1,300,000	1,500,000	5,648.36	100%
19	12020201	LEX-Leestown Rd Main Improvmts	03/01/02	12/31/10	73%	700,000	700,000	150,954.98	22%
20	12020202	LEX-Major Highway Relocations	12/01/00	NA	NA	NA	NA	0.05	NA
21	12020204	Source of Supply Project Dev	12/21/01	12/31/10	73%	650,000	2,000,000	1,163,068.20	58%
22	12020301	Elevated Storage Tank - 2 MG	01/01/03	12/31/05	100%	3,000,000	3,200,000	-16,055.91	100%
23	12020402	Major Highway Relocations	01/23/04	NA	NA	NA	NA	1,180,808.31	NA
24	12020502	Russell Cave Road Main	01/21/05	12/31/06	100%	1,800,000	1,309,064	-105.71	100%
25	12020505	Replace Trac-Vac System at	05/10/05	11/15/08	92%	750,000	1,277,875	933,856.66	73%
26	12020506	Sludge Handling Improvement	05/10/05	11/15/08	92%	1,998,000	2,196,412	1,388,606.74	63%
27	12020508	Kentucky Reliability Improvement	03/03/06	12/25/08	86%	5,000,000	7,407,332	2,218,373.23	30%
28	12020602	Yanallton Road Main Extension	03/03/06	12/31/08	86%	200,000	329,610	22,979.48	7%
29	12020605	Mallard Point Pressure	03/03/06	09/30/07	100%	300,000	332,155	316,843.97	100%
30	12020606	Parkers Mill Pump & Diesel	03/03/06	12/31/07	100%	350,000	806,166	756,538.92	100%
31	12020607	New WTP On Pool 3 of Kentucky	04/26/06	11/30/10	50%	140,000,000	160,099,998	4,072,722.36	3%
32	12020702	KY MAJOR HIGHWAY	02/27/07	NA	NA	2,000,000	2,408,191	1,031,881.89	NA
33	12300081	Network - Replace/Renew	NA	NA	NA	NA	NA	687,203.93	NA
34	12300082	Network - Extension	NA	NA	NA	NA	NA	226,149.99	NA
35	12300083	Hydrants - Replacement	NA	NA	NA	NA	NA	-1,171.26	NA
36	12300084	Hydrants New	NA	NA	NA	NA	NA	23,567.24	NA
37	12300086	Services New	NA	NA	NA	NA	NA	9,767.28	NA
38	12300091	Tools and Equipment	NA	NA	NA	NA	NA	25,016.41	NA
39	12300402	Major Highway Relocations	07/23/04	NA	NA	NA	NA	-610.12	NA
40	12300403	Owen County Main Extensions	01/23/04	12/31/08	92%	1,100,000	2,304,937	1,138,463.55	49%
41	12300604	Owen County SCADA System	03/03/06	11/30/07	100%	500,000	610,985	593,494.96	100%
42	12320093	Process Plant - Replacement	NA	NA	NA	NA	NA	69,255.24	NA
43	12320507	CHEMICAL FEED IMPROVEMENTS	10/26/05	09/15/07	100%	250,000	488,756	470,384.53	100%
44	DV-1202-1	Projects Funded by Others	NA	NA	NA	NA	NA	111,537.39	NA
45	RP-1202-A1	Mains - New	NA	NA	NA	NA	NA	100.58	NA
46	RP-1202-B1	Mains - Replaced / Restored	NA	NA	NA	NA	NA	454,763.91	NA
47	RP-1202-C1	Mains - Unscheduled	NA	NA	NA	NA	NA	1,820.34	NA
48	RP-1202-E1	Hydrants, Valves, and Manholes-New	NA	NA	NA	NA	NA	6,285.96	NA
49	RP-1202-F1	Hydrants, Valves, and Manholes-Rep	NA	NA	NA	NA	NA	5,528.62	NA
50	RP-1202-G1	Services and Laterals - New	NA	NA	NA	NA	NA	16,906.95	NA
51	RP-1202-H1	Services and Laterals - Replaced	NA	NA	NA	NA	NA	608,544.53	NA
52	RP-1202-I1	Meters - New	NA	NA	NA	NA	NA	86,371.75	NA
53	RP-1202-J1	Meters - Replaced	NA	NA	NA	NA	NA	209,399.48	NA
54	RP-1202-P1	Tools and Equipment	NA	NA	NA	NA	NA	59,004.99	NA
55	RP-1202-Q1	Process Plant - Facilities and Equi	NA	NA	NA	NA	NA	118,244.49	NA
56	RP-1230-E1	Hydrants, Valves, and Manholes-New	NA	NA	NA	NA	NA	2,789.64	NA
57	RP-1230-G1	Services and Laterals - New	NA	NA	NA	NA	NA	1,913.64	NA
58	RP-1230-J1	Meters - Replaced	NA	NA	NA	NA	NA	1,353.08	NA
59	RP-1232-G1	Services and Laterals - New	NA	NA	NA	NA	NA	7,748.91	NA
60	RP-1232-K1	ITS Equipment and Systems	NA	NA	NA	NA	NA	5,885.00	NA
61	RP-1233-G1	Services and Laterals - New	NA	NA	NA	NA	NA	137.16	NA
								159,148,000	185,871,740
								21,986,630.54	

KENTUCKY AMERICAN WATER  
CASE NO: 2008-00427  
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE  
AS OF SEPTEMBER 2007

DATA\_X\_PRE-BASE PERIOD\_\_\_FORECASTED PERIOD PSCDR1#11  
TYPE OF FILING: X\_ORIGINAL\_\_\_UPDATED\_\_\_REVISED PAGE 8 OF 12  
WORKPAPER REFERENCE NO(S): Linda Bridwell

Line No.	Project Number	Description of Project	Date Construction Begin	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
1	00000012	Conversion Funding Project	NA	NA	NA	NA	NA	37,509.73	NA
2	12020004	LEX-Invest Item A	NA	NA	NA	NA	NA	-67.70	NA
3	1202000R	LEX-Retirements	NA	NA	NA	NA	NA	518.76	NA
4	12020080	Developer/Govt. Contributions	NA	NA	NA	NA	NA	389,319.67	NA
5	12020081	Network - Replace/Extend/Renew	NA	NA	NA	NA	NA	1,634,061.01	NA
6	12020082	Network - Extension	NA	NA	NA	NA	NA	6,177.42	NA
7	12020083	Hydrants - Replacement	NA	NA	NA	NA	NA	136,317.96	NA
8	12020084	Hydrants - New	NA	NA	NA	NA	NA	19,465.45	NA
9	12020086	Services - New	NA	NA	NA	NA	NA	-1,787.30	NA
10	12020087	Meters - Replacement	NA	NA	NA	NA	NA	1,078,833.41	NA
11	12020088	Meters - New	NA	NA	NA	NA	NA	445,521.11	NA
12	12020089	ITS Equipment & Systems	NA	NA	NA	NA	NA	46,651.27	NA
13	12020090	Offices & Operations Centers	NA	NA	NA	NA	NA	6,109.50	NA
14	12020091	Vehicles	NA	NA	NA	NA	NA	133,962.04	NA
15	12020092	Tools and Equipment	NA	NA	NA	NA	NA	18,678.68	NA
16	12020093	Process Plant - Replacement	NA	NA	NA	NA	NA	41,068.67	NA
17	12020097	Comprehensive Planning Study	NA	NA	NA	NA	NA	20,536.19	NA
18	12020105	LEX-Russell Cave Road Tank-1.0	02/26/01	11/30/05	100%	1,300,000	1,500,000	5,648.36	100%
19	12020201	LEX-Leestown Rd Main Improvments	03/01/02	12/31/10	74%	700,000	NA	150,954.98	22%
20	12020202	LEX-Major Highway Relocations	12/01/01	NA	NA	NA	NA	0.05	NA
21	12020204	Source of Supply Project Dev	12/21/01	12/31/10	74%	650,000	2,000,000	1,203,410.71	60%
22	12020301	Elevated Storage Tank - 2 MG	01/01/03	12/8/05	100%	3,000,000	3,200,000	-16,055.91	100%
23	12020402	Major Highway Relocations	01/23/04	NA	NA	NA	NA	1,321,991.74	NA
24	12020502	Russell Cave Road Main	01/23/05	12/31/06	100%	1,800,000	1,309,064	-20.40	100%
25	12020505	Replace Trac-Vac System at	05/10/05	11/15/08	95%	750,000	1,277,875	880,505.30	69%
26	12020506	Sludge Handling Improvement	05/10/05	11/15/08	95%	1,998,000	2,196,412	1,660,738.89	76%
27	12020508	Kentucky Reliability Improvement	03/03/06	02/25/08	89%	5,000,000	7,407,332	2,283,879.81	31%
28	12020601	Valve House Upgrades at KRS	03/03/06	09/30/07	100%	350,000	462,866	241.63	100%
29	12020602	Yanallion Road Main Extension	03/03/06	12/31/08	89%	200,000	329,610	23,665.08	7%
30	12020605	Yanallion Point Pressure	03/03/06	06/31/07	100%	300,000	332,155	334,760.97	100%
31	12020606	Parker's Mill Pump & Diesel	03/03/06	10/31/07	100%	350,000	806,166	778,849.93	100%
32	12020607	New WTP On Pool 3 of Kentucky	04/26/06	11/30/10	52%	140,000,000	160,099,998	4,235,219.00	3%
33	12020613	Highway Relocation-Cleys Mill	07/01/06	NA	NA	100,000	0	-98.96	NA
34	12020702	KY MAJOR HIGHWAY	02/27/07	NA	NA	2,000,000	2,408,191	1,144,386.19	NA
35	12300081	Network - Replace/Renew	NA	NA	NA	NA	NA	691,679.08	NA
36	12300082	Network - Extension	NA	NA	NA	NA	NA	227,649.27	NA
37	12300083	Hydrants - Replacement	NA	NA	NA	NA	NA	-1,161.70	NA
38	12300084	Hydrants - New	NA	NA	NA	NA	NA	23,719.48	NA
39	12300086	Services - New	NA	NA	NA	NA	NA	9,767.28	NA
40	12300402	Major Highway Relocations	07/23/04	NA	NA	NA	NA	610.12	NA
41	12300403	Owen County Main Extensions	01/23/04	06/30/08	100%	1,100,000	2,304,937	1,146,094.62	100%
42	12300604	Owen County SCADA System	03/03/06	11/30/07	100%	500,000	610,985	598,376.48	100%
43	12320093	Process Plant - Replacement	NA	11/30/07	100%	NA	NA	69,702.56	NA
44	12320507	CHEMICAL FEED IMPROVEMENTS	10/26/05	09/15/07	100%	250,000	488,756	471,157.53	100%
45	DV-1202-1	Projects Funded by Others	NA	NA	NA	NA	NA	186,532.34	NA
46	RP-1202-A1	Mains - New	NA	NA	NA	NA	NA	418.37	NA
47	RP-1202-B1	Mains - Replaced / Restored	NA	NA	NA	NA	NA	533,943.91	NA
48	RP-1202-C1	Mains - Unscheduled	NA	NA	NA	NA	NA	2,251.76	NA
49	RP-1202-E1	Hydrants, Valves, and Manholes-New	NA	NA	NA	NA	NA	4,595.08	NA
50	RP-1202-F1	Hydrants, Valves, and Manholes-Rep	NA	NA	NA	NA	NA	3,527.92	NA
51	RP-1202-G1	Services and Laterals - New	NA	NA	NA	NA	NA	101,468.94	NA
52	RP-1202-H1	Services and Laterals - Replaced	NA	NA	NA	NA	NA	720,915.61	NA
53	RP-1202-I1	Meters - New	NA	NA	NA	NA	NA	50,494.41	NA
54	RP-1202-J1	Meters - Replaced	NA	NA	NA	NA	NA	217,984.69	NA
55	RP-1202-K1	ITS Equipment and Systems	NA	NA	NA	NA	NA	6,420.00	NA
56	RP-1202-L1	SCADA Equipment and Systems	NA	NA	NA	NA	NA	37,450.00	NA
57	RP-1202-P1	Tools and Equipment	NA	NA	NA	NA	NA	111,608.33	NA
58	RP-1202-Q1	Process Plant - Facilities and Equi	NA	NA	NA	NA	NA	144,501.18	NA
59	RP-1230-E1	Hydrants, Valves, and Manholes-New	NA	NA	NA	NA	NA	2,789.64	NA
60	RP-1230-G1	Services and Laterals - New	NA	NA	NA	NA	NA	12,236.05	NA
61	RP-1230-J1	Meters - Replaced	NA	NA	NA	NA	NA	1,353.08	NA
62	RP-1232-G1	Services and Laterals - New	NA	NA	NA	NA	NA	8,910.91	NA
63	RP-1233-G1	Services and Laterals - New	NA	NA	NA	NA	NA	137.16	NA
						159,598,000	186,334,606	23,404,867.10	

KENTUCKY AMERICAN WATER  
CASE NO: 2008-00427  
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE  
AS OF OCTOBER 2007

DATA: X\_PRE-BASE PERIOD\_\_FORECASTED PERIOD  
TYPE OF FILING: X\_ORIGINAL\_\_UPDATED\_\_REVISED  
WORKPAPER REFERENCE NO(S):

PSCDR#11  
PAGE 9 OF 12  
Linda Briawell  
Witness Responsible:

Line No.	Project Number	Description of Project	Date Construction Begin	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
1	00000012	Conversion Funding Project	NA	NA	NA	NA	NA	37,509.73	NA
2	1202000A	LEX-Invest Item A	NA	NA	NA	NA	-67.70	-67.70	NA
3	1202000R	LEX-Retirements	NA	NA	NA	NA	518.76	518.76	NA
4	12020080	Developer/Govt. Contributions	NA	NA	NA	NA	236,840.73	236,840.73	NA
5	12020081	Network - Replace/Renew	NA	NA	NA	NA	1,419,863.03	1,419,863.03	NA
6	12020082	Network - Extension	NA	NA	NA	NA	6,249.23	6,249.23	NA
7	12020063	Hydrants - Replacement	NA	NA	NA	NA	146,017.04	146,017.04	NA
8	12020084	Hydrants New	NA	NA	NA	NA	4,544.30	4,544.30	NA
9	12020086	Services New	NA	NA	NA	NA	-1,787.30	-1,787.30	NA
10	12020087	Meters - Replacement	NA	NA	NA	NA	1,202,713.58	1,202,713.58	NA
11	12020088	Meters New	NA	NA	NA	NA	671,600.26	671,600.26	NA
12	12020089	ITS Equipment & Systems	NA	NA	NA	NA	56,015.07	56,015.07	NA
13	12020090	Offices & Operations Centers	NA	NA	NA	NA	6,109.50	6,109.50	NA
14	12020092	Tools and Equipment	NA	NA	NA	NA	18,678.68	18,678.68	NA
15	12020093	Process Plant - Replacement	NA	NA	NA	NA	41,068.67	41,068.67	NA
16	12020097	Comprehensive Planning Study	NA	NA	NA	NA	20,536.19	20,536.19	NA
17	12020105	LEX-Russell Cave Road Tank-1.0	02/26/01	11/30/05	100%	1,300,000	1,500,000	150,954.98	100%
18	12020201	LEX-Leestown Rd Main Improvms	03/01/02	12/31/10	75%	700,000	700,000	0.05	NA
19	12020202	LEX-Major Highway Relocations	12/01/00	NA	NA	NA	2,000,000	1,242,068.69	62%
20	12020204	Source of Supply Project Dev	12/21/01	12/31/10	75%	650,000	2,000,000	-16,095.91	100%
21	12020301	Elevated Storage Tank - 2 MG	01/01/03	12/8/05	100%	3,000,000	3,200,000	1,432,420.14	100%
22	12020402	Major Highway Relocations	01/23/04	NA	NA	NA	NA	23.43	100%
23	12020502	Russell Cave Road Main	01/21/05	12/31/06	100%	1,800,000	1,309,064	942,742.58	74%
24	12020505	Replace Trac-Vac System at	05/10/05	11/15/08	97%	750,000	1,277,875	1,881,093.50	86%
25	12020506	Sludge Handling Improvement	05/10/05	11/15/08	97%	1,998,000	2,196,412	2,428,189.49	33%
26	12020508	Kentucky Reliability Improvement	03/03/06	12/25/08	92%	5,000,000	7,407,332	241,63	100%
27	12020601	Valve House Upgrades at KRS	03/03/06	09/30/07	100%	350,000	462,866	24,926.79	8%
28	12020602	Yanallton Road Main Extension	03/03/06	12/31/08	92%	300,000	329,610	315,736.98	100%
29	12020605	Mallard Point Pressure	03/03/06	08/31/07	100%	300,000	332,155	802,721.40	100%
30	12020606	Parker's Mill Pump & Diesel	03/03/06	10/31/07	100%	350,000	806,166	4,377,768.66	3%
31	12020607	New WTP On Pool 3 or Kentucky	04/26/06	11/30/10	53%	140,000,000	160,098,988	(98.96)	NA
32	12020613	Highway Relocation-Clays Mill	07/01/06	NA	NA	100,000	0	588,140.92	NA
33	12020702	KY MAJOR HIGHWAY	02/27/07	NA	NA	2,000,000	2,408,191	778,366.88	NA
34	12300081	Network - Replace/Renew	NA	NA	NA	NA	NA	246,684.44	NA
35	12300082	Network - Extension	NA	NA	NA	NA	NA	-1,152.08	NA
36	12300083	Hydrants - Replacement	NA	NA	NA	NA	NA	26,399.58	NA
37	12300084	Hydrants New	NA	NA	NA	NA	NA	9,767.28	NA
38	12300086	Services New	NA	NA	NA	NA	NA	-610.12	NA
39	12300402	Major Highway Relocations	07/23/04	NA	NA	NA	NA	1,350,034.63	59%
40	12300403	Owen County Main Extensions	01/23/04	12/31/08	95%	1,100,000	2,304,937	602,794.86	100%
41	12300604	Owen County SCADA System	03/03/06	11/30/07	100%	500,000	610,985	70,152.77	NA
42	12320507	CHEMICAL FEED IMPROVEMENTS	NA	NA	NA	NA	NA	471,157.53	100%
43	DA-1202-1	Projects Funded by Others	NA	09/15/07	100%	250,000	488,756	212,087.71	NA
44	DA-1202-2	Projects Funded by Others	NA	NA	NA	NA	NA	867.46	NA
45	RP-1202-A1	Mains - New	NA	NA	NA	NA	NA	779.51	NA
46	RP-1202-B1	Mains - Replaced / Restored	NA	NA	NA	NA	NA	317,603.87	NA
47	RP-1202-C1	Mains - Unscheduled	NA	NA	NA	NA	NA	12,763.78	NA
48	RP-1202-E1	Hydrants, Valves, and Manholes-New	NA	NA	NA	NA	NA	10,459.39	NA
49	RP-1202-F1	Hydrants, Valves, and Manholes-Rep	NA	NA	NA	NA	NA	4,583.09	NA
50	RP-1202-G1	Services and Laterals - New	NA	NA	NA	NA	NA	25,849.58	NA
51	RP-1202-H1	Services and Laterals - Replaced	NA	NA	NA	NA	NA	169,707.46	NA
52	RP-1202-I1	Meters - New	NA	NA	NA	NA	NA	115,485.66	NA
53	RP-1202-J1	Meters - Replaced	NA	NA	NA	NA	NA	416,889.40	NA
54	RP-1202-K1	ITS Equipment and Systems	NA	NA	NA	NA	NA	801.64	NA
55	RP-1202-L1	SCADA Equipment and Systems	NA	NA	NA	NA	NA	111,078.79	NA
56	RP-1202-M1	Offices and Operations Centers	NA	NA	NA	NA	NA	25,367.56	NA
57	RP-1202-N1	Tools and Equipment	NA	NA	NA	NA	NA	125,556.74	NA
58	RP-1202-O1	Process Plant - Facilities and Equi	NA	NA	NA	NA	NA	83,316.68	NA
59	RP-1202-P1	Engineering Studies	NA	NA	NA	NA	NA	2,294.60	NA
60	RP-1202-Q1	Hydrants, Valves, and Manholes-New	NA	NA	NA	NA	NA	2,789.64	NA
61	RP-1202-R1	Hydrants, Valves, and Manholes-Rep	NA	NA	NA	NA	NA	18,431.05	NA
62	RP-1202-S1	Services and Laterals - New	NA	NA	NA	NA	NA	1,353.08	NA
63	RP-1202-T1	Services and Laterals - Replaced	NA	NA	NA	NA	NA	1,089.83	NA
64	RP-1202-U1	Meters - New	NA	NA	NA	NA	NA	10,142.91	NA
65	RP-1202-V1	Meters - Replaced	NA	NA	NA	NA	NA	4,900.22	NA
66	RP-1202-W1	Process Plant - Facilities and Equi	NA	NA	NA	NA	NA	137.16	NA
67	RP-1202-X1	Services and Laterals - New	NA	NA	NA	NA	NA	4,607.31	NA
68	RP-1202-Y1	Services and Laterals - Replaced	NA	NA	NA	NA	NA	23,245,773.19	NA

KENTUCKY AMERICAN WATER  
CASE NO: 2008-00427  
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE  
AS OF NOVEMBER 2007

DATA: X\_PRE-BASE PERIOD\_\_\_FORECASTED PERIOD  
TYPE OF FILING: X\_ORIGINAL\_\_\_UPDATED\_\_\_REVISED  
WORKPAPER REFERENCE NO(S):

PSCDR1#11  
PAGE 10 OF 12  
Witness Responsible: Linda Bridwell

Line No.	Project Number	Description of Project	Date Construction Begin	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
1	00000012	Conversion Funding Project	NA	NA	NA	NA	NA	37,509.73	NA
2	12020004	LEX-Invest Item A	NA	NA	NA	NA	NA	-67.70	NA
3	1202000R	LEX-Retirements	NA	NA	NA	NA	NA	518.76	NA
4	12020080	Developer/Govt. Contributions	NA	NA	NA	NA	NA	-174,734.31	NA
5	12020081	Network - Replace/Renew	NA	NA	NA	NA	NA	1,442,939.67	NA
6	12020082	Network - Extension	NA	NA	NA	NA	NA	6,403.23	NA
7	12020083	Hydrants - Replacement	NA	NA	NA	NA	NA	146,941.34	NA
8	12020084	Hydrants New	NA	NA	NA	NA	NA	-18,139.23	NA
9	12020086	Services New	NA	NA	NA	NA	NA	-1,787.30	NA
10	12020087	Meters - Replacement	NA	NA	NA	NA	NA	1,349,533.77	NA
11	12020088	Meters New	NA	NA	NA	NA	NA	668,810.93	NA
12	12020089	ITS Equipment & Systems	NA	NA	NA	NA	NA	5,000.00	NA
13	12020090	Offices & Operations Centers	NA	NA	NA	NA	NA	6,162.68	NA
14	12020091	Vehicles	NA	NA	NA	NA	NA	154,689.59	NA
15	12020092	Tools and Equipment	NA	NA	NA	NA	NA	18,678.68	NA
16	12020093	Process Plant - Replacement	NA	NA	NA	NA	NA	1,698.91	NA
17	12020097	Comprehensive Planning Study	02/26/01	11/30/05	100%	1,300,000	1,500,000	20,536.19	NA
18	12020105	LEX-Russell Cave Road Tank-1.0	03/01/02	12/31/10	76%	700,000	700,000	5,959.13	100%
19	12020201	LEX-Leestown Rd Main Improvements	12/01/00	NA	NA	NA	NA	150,954.98	22%
20	12020202	LEX-Major Highway Relocations	12/21/01	12/31/10	78%	650,000	2,000,000	1,363,819.62	68%
21	12020204	Source of Supply Project Dev	01/01/03	12/31/05	100%	3,000,000	3,200,000	15,065.91	100%
22	12020301	Elevated Storage Tank - 2 MG	01/23/04	NA	NA	NA	NA	1,456,658.78	NA
23	12020402	Major Highway Relocations	01/21/05	12/31/06	100%	1,800,000	1,309,064	-20.40	100%
24	12020502	Russell Cave Road Main	05/10/05	11/15/08	99%	750,000	1,277,875	989,969.43	77%
25	12020505	Replace Trac-vac System at	05/10/05	11/15/08	99%	1,998,000	2,196,412	1,955,422.82	89%
26	12020506	Sludge Handling Improvement	03/03/06	12/25/08	95%	5,000,000	7,407,332	3,640,890.28	49%
27	12020508	Kentucky Reliability Improvement	03/03/06	09/30/07	100%	350,000	462,866	241.63	100%
28	12020601	Valve House Upgrades at KRIS	03/03/06	12/31/08	95%	300,000	329,610	28,668.79	9%
29	12020602	Yanallott Road Main Extension	03/03/06	08/31/07	100%	350,000	332,155	79,963.08	100%
30	12020605	Mallard Point Pressure	04/26/06	11/30/10	55%	140,000,000	160,099,998	4,507,035.66	3%
31	12020606	Parker's Mill Pump & Diesel	07/01/06	NA	NA	100,000	0	(98.96)	NA
32	12020607	New WTP On Pool 3 of Kentucky	02/27/07	NA	NA	2,000,000	2,408,191	622,075.02	NA
33	12020613	Highway Relocation-Clays Mill	NA	NA	NA	NA	NA	295,367.44	NA
34	12020702	KY MAJOR HIGHWAY	NA	NA	NA	NA	NA	-2,652.00	NA
35	12300081	Network - Replace/Renew	NA	NA	NA	NA	NA	9,767.28	NA
36	12300083	Hydrants - Replacement	NA	NA	NA	NA	NA	36,616.07	NA
37	12300086	Services New	07/23/04	NA	NA	NA	NA	1,500,129.00	65%
38	12300402	Major Highway Relocations	01/23/04	12/31/08	97%	1,100,000	2,304,937	607,158.28	100%
39	12300403	Owen County Main Extensions	03/03/06	11/30/07	100%	500,000	610,985	70,605.89	NA
40	12300604	Owen County SCADA System	NA	NA	NA	NA	NA	108,446.56	100%
41	12320083	Process Plant - Replacement	10/28/05	09/15/07	100%	250,000	488,756	211,930.87	NA
42	12320507	CHEMICAL FEED IMPROVEMENTS	NA	NA	NA	NA	NA	1,350.99	NA
43	DY-1202-1	Projects Funded by Others	NA	NA	NA	NA	NA	1,856.67	NA
44	DY-1202-A1	Mains - New	NA	NA	NA	NA	NA	456,606.04	NA
45	RP-1202-B1	Mains - Replaced / Restored	NA	NA	NA	NA	NA	2,811.34	NA
46	RP-1202-C1	Mains - Unscheduled	NA	NA	NA	NA	NA	14,655.56	NA
47	RP-1202-D1	Mains - Relocated	NA	NA	NA	NA	NA	14,440.65	NA
48	RP-1202-E1	Hydrants, Valves, and Manholes-New	NA	NA	NA	NA	NA	1,617.24	NA
49	RP-1202-F1	Hydrants, Valves, and Manholes-Rep	NA	NA	NA	NA	NA	72,660.38	NA
50	RP-1202-G1	Services and Laterals - New	NA	NA	NA	NA	NA	209,544.19	NA
51	RP-1202-H1	Services and Laterals - Replaced	NA	NA	NA	NA	NA	13,078.90	NA
52	RP-1202-I1	Meters - New	NA	NA	NA	NA	NA	59,174.85	NA
53	RP-1202-J1	Meters - Replaced	NA	NA	NA	NA	NA	14,740.90	NA
54	RP-1202-K1	ITS Equipment and Systems	NA	NA	NA	NA	NA	30,717.57	NA
55	RP-1202-N1	Offices and Operations Centers	NA	NA	NA	NA	NA	160,500.00	NA
56	RP-1202-O1	Vehicles	NA	NA	NA	NA	NA	143,754.46	NA
57	RP-1202-P1	Tools and Equipment	NA	NA	NA	NA	NA	92,264.21	NA
58	RP-1202-Q1	Process Plant - Facilities and Equi	NA	NA	NA	NA	NA	7,953.80	NA
59	RP-1202-S1	Engineering Studies	NA	NA	NA	NA	NA	2,789.64	NA
60	RP-1202-S1	Engineering Studies	NA	NA	NA	NA	NA	4,888.03	NA
61	RP-1230-E1	Hydrants, Valves, and Manholes-New	NA	NA	NA	NA	NA	3,463.58	NA
62	RP-1230-I1	Meters - Replaced	NA	NA	NA	NA	NA	1,158.63	NA
63	RP-1230-J1	Meters - New	NA	NA	NA	NA	NA	2,623.28	NA
64	RP-1230-O1	Process Plant - Facilities and Equi	NA	NA	NA	NA	NA	3,170.40	NA
65	RP-1232-C1	Mains - Unscheduled	NA	NA	NA	NA	NA	1,376.11	NA
66	RP-1232-G1	Services and Laterals - New	NA	NA	NA	NA	NA	137.16	NA
67	RP-1232-Q1	Process Plant - Facilities and Equi	NA	NA	NA	NA	NA		NA
68	RP-1233-G1	Services and Laterals - New	NA	NA	NA	NA	NA		NA

1,589,588,000 186,334,606 22,936,925.04

KENTUCKY AMERICAN WATER  
CASE NO: 2008-00427  
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE  
AS OF DECEMBER 2007

DATA: X\_PRE-BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: X\_ORIGINAL UPDATED REVISED  
WORKPAPER REFERENCE NO(S):

PSCDR1#11  
PAGE 11 OF 12  
Linda Bridwell  
Witness Responsible:

Line No.	Project Number	Description of Project	Date Construction Begin	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
1	00000012	Conversion Funding Project	NA	NA	NA	NA	NA	4,104.49	NA
2	1202000R	LEX-Retirements	NA	NA	NA	NA	2,380.74	NA	NA
3	12020080	Developer/Govt. Contributions	NA	NA	NA	NA	622.65	NA	NA
4	12020081	Network - Replace/Renew	NA	NA	NA	NA	46,441.54	NA	NA
5	12020083	Hydrants - Replacement	NA	NA	NA	NA	4,188.15	NA	NA
6	12020086	Services New	NA	NA	NA	NA	-1,706.18	NA	NA
7	12020087	Meters - Replacement	NA	NA	NA	NA	1,328,309.39	NA	NA
8	12020088	Meters New	NA	NA	NA	NA	648,367.01	NA	NA
9	12020093	Process Plant - Replacement	NA	NA	NA	NA	1,677.05	NA	NA
10	12020097	Comprehensive Planning Study	NA	NA	NA	NA	20,536.19	NA	NA
11	12020105	LEX-Russell Cave Road Tank-1.0	02/26/01	11/30/05	100%	1,300,000	1,500,000	349.91	100%
12	12020201	LEX-Leestown Rd Main Improvmts	03/01/02	12/31/10	77%	700,000	700,000	150,954.98	22%
13	12020202	LEX-Major Highway Relocations	12/01/00	NA	NA	NA	NA	-40.41	NA
14	12020204	Source of Supply Project Dev	12/21/01	12/31/10	77%	650,000	2,000,000	1,658,766.46	83%
15	12020301	Elevated Storage Tank - 2 MG	01/01/03	12/8/05	100%	3,000,000	3,200,000	428.40	100%
16	12020402	Major Highway Relocations	01/23/04	NA	NA	NA	NA	1,348,370.08	NA
17	12020502	Russell Cave Road Main	01/21/05	12/31/06	100%	1,800,000	1,309,064	5.94	100%
18	12020505	Replace Trac-Vac System at	05/10/05	11/15/08	100%	750,000	1,277,875	1,140,227.42	100%
19	12020506	Sludge Handling Improvement	05/10/05	12/31/10	63%	1,988,000	2,196,412	661,198.58	30%
20	12020508	Kentucky Reliability Improvemt	03/03/06	12/25/08	98%	5,000,000	7,407,332	6,006,967.08	81%
21	12020602	Yanallton Road Main Extension	03/03/06	12/31/08	98%	200,000	329,610	29,619.59	9%
22	12020806	Parker's Mill Pump & Diesel	03/03/06	10/31/07	100%	350,000	806,166	904.60	100%
23	12020807	New WTP On Pool 3 of Kentucky	04/26/06	11/30/10	57%	140,000,000	180,099,998	4,868,477.94	3%
24	12020701	Highway Relocation-Clays Mill	01/16/07	NA	NA	100,000	0	56,883.15	NA
25	12020702	KY MAJOR HIGHWAY	02/27/07	NA	NA	2,000,000	2,408,191	1,072,352.89	NA
26	12300081	Network - Replace/Renew	NA	NA	NA	NA	NA	30,306.34	NA
27	12300082	Network - Extension	NA	NA	NA	NA	NA	17,919.19	NA
28	12300084	Hydrants New	NA	NA	NA	NA	NA	23.27	NA
29	12300403	Owen County Main Extensions	01/23/04	12/31/08	99%	1,100,000	2,304,937	579,745.70	25%
30	12300604	Owen County SCADA System	03/03/06	11/30/07	100%	500,000	610,985	395,790.17	100%
31	DV-1202-1	Projects Funded by Others	NA	NA	NA	NA	NA	-5.94	NA
32	DV-1232-2	Projects Funded by Others	NA	NA	NA	NA	NA	4,245.29	NA
33	RP-1201-R1	Capitalized Tank Rehabilitation / P	NA	NA	NA	NA	NA	4,601.00	NA
34	RP-1202-A1	Mains - New	NA	NA	NA	NA	NA	23,997.34	NA
35	RP-1202-B1	Mains - Replaced / Restored	NA	NA	NA	NA	NA	505,908.82	NA
36	RP-1202-C1	Mains - Unscheduled	NA	NA	NA	NA	NA	2,993.59	NA
37	RP-1202-D1	Mains - Relocated	NA	NA	NA	NA	NA	16,023.62	NA
38	RP-1202-E1	Hydrants, Valves, and Manholes-New	NA	NA	NA	NA	NA	44,452.20	NA
39	RP-1202-F1	Hydrants, Valves, and Manholes-Rep	NA	NA	NA	NA	NA	713.08	NA
40	RP-1202-G1	Services and Laterals - New	NA	NA	NA	NA	NA	3,761.00	NA
41	RP-1202-H1	Services and Laterals - Replaced	NA	NA	NA	NA	NA	26,416.10	NA
42	RP-1202-I1	Meters - New	NA	NA	NA	NA	NA	5,393.20	NA
43	RP-1202-J1	Meters - Replaced	NA	NA	NA	NA	NA	32,292.53	NA
44	RP-1202-K1	ITS Equipment and Systems	NA	NA	NA	NA	NA	59,246.20	NA
45	RP-1202-L1	SCADA Equipment and Systems	NA	NA	NA	NA	NA	155.37	NA
46	RP-1202-N1	Offices and Operations Centers	NA	NA	NA	NA	NA	2,201.66	NA
47	RP-1202-O1	Vehicles	NA	NA	NA	NA	NA	218,175.76	NA
48	RP-1202-P1	Tools and Equipment	NA	NA	NA	NA	NA	313,554.09	NA
49	RP-1202-Q1	Process Plant - Facilities and Equi	NA	NA	NA	NA	NA	224,718.22	NA
50	RP-1202-S1	Engineering Studies	NA	NA	NA	NA	NA	34,478.00	NA
51	RP-1230-A1	Mains - New	NA	NA	NA	NA	NA	304,189.59	NA
52	RP-1230-G1	Services and Laterals - New	NA	NA	NA	NA	NA	6,101.47	NA
53	RP-1230-H1	Meters - New	NA	NA	NA	NA	NA	8,045.52	NA
54	RP-1230-J1	Meters - Replaced	NA	NA	NA	NA	NA	3,463.58	NA
55	RP-1232-C1	Mains - Unscheduled	NA	NA	NA	NA	NA	23.11	NA
56	RP-1232-G1	Services and Laterals - New	NA	NA	NA	NA	NA	4,972.35	NA
57	RP-1232-H1	Services and Laterals - Replaced	NA	NA	NA	NA	NA	231.43	NA
58	RP-1232-O1	Vehicles	NA	NA	NA	NA	NA	2,843.81	NA
59	RP-1233-G1	Services and Laterals - New	NA	NA	NA	NA	NA	137.16	NA
60	XP-12-4	XP-Non-Programmed Maintenance	NA	NA	NA	NA	NA	-209,500.93	NA
61	XP-12-6	XP-Non-Programmed Maintenance	NA	NA	NA	NA	NA	-208,294.27	NA
									158,948,000
									185,539,585
									21,308,716.26



KENTUCKY AMERICAN WATER  
CASE NO: 2008-00427  
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE  
AS OF JANUARY 2008

DATA: X\_PRE-BASE PERIOD \_\_\_ FORECASTED PERIOD  
TYPE OF FILING: X\_ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

PSCDR1#11  
PAGE 12 OF 12  
Witness Responsible: Linda Bridwell

Line No.	Project Number	Description of Project	Date Begin	Construction	Estimated Completion Date	% of Time Elapsed	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
1	00000012	Conversion Funding Project	NA	NA	NA	NA	NA	NA	3,492.14	NA
2	1202000R	LEX-Retirements	NA	NA	NA	NA	NA	NA	2,380.74	NA
3	12020080	Developer/Covt. Contributions	NA	NA	NA	NA	NA	NA	622.65	NA
4	12020081	Network - Replace/Renew	NA	NA	NA	NA	NA	NA	169.80	NA
5	12020083	Hydrants - Replacement	NA	NA	NA	NA	NA	NA	27.98	NA
6	12020084	Hydrants New	NA	NA	NA	NA	NA	NA	111.70	NA
7	12020087	Meters - Replacement	NA	NA	NA	NA	NA	NA	1,324,841.33	NA
8	12020088	Meters New	NA	NA	NA	NA	NA	NA	635,400.39	NA
9	12020093	Process Plant - Replacement	02/26/01	NA	11/30/05	100%	1,300,000	1,500,000	1,677.05	100%
10	12020105	LEX-Russell Cave Road Tank-1.0	03/01/02	NA	12/31/10	66%	700,000	700,000	349.91	100%
11	12020201	LEX-Leestown Rd Main Improvmts	12/01/00	NA	NA	NA	NA	NA	150,954.98	22%
12	12020202	LEX-Major Highway Relocations	12/21/01	NA	12/31/10	67%	650,000	2,000,000	1,82	81%
13	12020204	Source of Supply Project Dev	01/01/03	NA	12/31/05	100%	3,000,000	3,200,000	396.43	100%
14	12020301	Elevated Storage Tank - 2 MG	01/23/04	NA	NA	NA	NA	NA	1,477,425.45	NA
15	12020402	Major Highway Relocations	01/21/05	NA	12/31/06	100%	1,800,000	1,309,064	111.00	100%
16	12020502	Russell Cave Road Main	05/10/05	NA	11/15/08	76%	750,000	1,277,875	1,147,513.55	90%
17	12020505	Replace Trac-Vac System at	05/10/05	NA	11/15/08	76%	1,998,000	2,196,412	691,152.58	31%
18	12020506	Sludge Handling Improvement	03/03/06	NA	12/31/08	65%	5,000,000	7,407,332	6,154,983.02	83%
19	12020508	Kentucky Reliability Improvemt	03/03/06	NA	12/31/08	65%	200,000	329,610	29,619.59	9%
20	12020602	Yanallton Road Main Extension	04/26/06	NA	11/30/10	37%	140,000,000	160,099,998	4,723,100.29	3%
21	12020607	New WTP On Pool 3 of Kentucky	01/16/07	NA	10/16/09	36%	1,100,000	1,181,960	68,009.62	6%
22	12020701	KENTUCKY INCLINE CAR	02/27/07	NA	NA	NA	2,000,000	2,408,191	1,007,195.95	NA
23	12020702	KY MAJOR HIGHWAY	NA	NA	NA	NA	NA	NA	-0.33	NA
24	12300081	Network - Replace/Renew	01/23/04	NA	12/31/08	80%	1,100,000	2,304,937	541,681.55	24%
25	12300403	Owen County Main Extensions	03/03/06	NA	11/30/07	100%	500,000	610,985	-62.63	100%
26	12300604	Owen County SCADA System	NA	NA	NA	NA	NA	NA	488,736.26	NA
27	DV-1202-1	Projects Funded by Others	NA	NA	NA	NA	NA	NA	52,590.06	NA
28	DV-1230-1	Projects Funded by Others	NA	NA	NA	NA	NA	NA	3,488.44	NA
29	DV-1232-2	Projects Funded by Others	NA	NA	NA	NA	NA	NA	9,416.00	NA
30	RP-1201-R1	Capitalized Tank Rehabilitation / P	NA	NA	NA	NA	NA	NA	64,963.34	NA
31	RP-1202-A1	Mains - New	NA	NA	NA	NA	NA	NA	526,523.80	NA
32	RP-1202-B1	Mains - Replaced / Restored	NA	NA	NA	NA	NA	NA	2,876.74	NA
33	RP-1202-C1	Mains - Unscheduled	NA	NA	NA	NA	NA	NA	16,170.98	NA
34	RP-1202-D1	Mains - Relocated	NA	NA	NA	NA	NA	NA	42,849.12	NA
35	RP-1202-E1	Hydrants, Valves, and Manholes-New	NA	NA	NA	NA	NA	NA	713.08	NA
36	RP-1202-F1	Hydrants, Valves, and Manholes-Rep	NA	NA	NA	NA	NA	NA	12,897.45	NA
37	RP-1202-G1	Services and Laterals - New	NA	NA	NA	NA	NA	NA	27,001.76	NA
38	RP-1202-H1	Services and Laterals - Replaced	NA	NA	NA	NA	NA	NA	5,265.75	NA
39	RP-1202-I1	Meters - New	NA	NA	NA	NA	NA	NA	40,328.95	NA
40	RP-1202-J1	Meters - Replaced	NA	NA	NA	NA	NA	NA	56,860.57	NA
41	RP-1202-K1	ITS Equipment and Systems	NA	NA	NA	NA	NA	NA	401.84	NA
42	RP-1202-L1	SCADA Equipment and Systems	NA	NA	NA	NA	NA	NA	10,028.52	NA
43	RP-1202-N1	Offices and Operations Centers	NA	NA	NA	NA	NA	NA	161,881.73	NA
44	RP-1202-O1	Vehicles	NA	NA	NA	NA	NA	NA	313,554.09	NA
45	RP-1202-P1	Tools and Equipment	NA	NA	NA	NA	NA	NA	85,753.13	NA
46	RP-1202-Q1	Process Plant - Facilities and Equi	NA	NA	NA	NA	NA	NA	22,202.66	NA
47	RP-1202-S1	Engineering Studies	NA	NA	NA	NA	NA	NA	306,740.82	NA
48	RP-1230-A1	Mains - New	NA	NA	NA	NA	NA	NA	1,353.08	NA
49	RP-1230-J1	Meters - Replaced	NA	NA	NA	NA	NA	NA	231.43	NA
50	RP-1232-H1	Services and Laterals - Replaced	NA	NA	NA	NA	NA	NA	137.16	NA
51	RP-1233-G1	Services and Laterals - New	NA	NA	NA	NA	NA	NA	-104,413.00	NA
52	XP-12-6	XP-Non-Programmed Maintenance	NA	NA	NA	NA	NA	NA		
									159,598,000	185,915,379
									21,725,486.41	

KENTUCKY-AMERICAN WATER COMPANY  
CASE NO: 2008-00427  
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE  
AS OF JANUARY 31, 2009

DATA: X BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: X ORIGINAL UPDATED REVISED  
WORKPAPER REFERENCE NO(S): WP/P-1-5

SCHEDULE B-4.1  
PAGE 1 OF 2  
Witness Responsible: L. Bridwell

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
1	DV	NA	NA	NA	NA	NA	251,296	NA
2	DV	NA	NA	NA	NA	NA	-	NA
3	DV	NA	NA	NA	NA	NA	-	NA
4	DV	NA	NA	NA	NA	NA	-	NA
5	DV	NA	NA	NA	NA	NA	-	NA
6	A	NA	NA	NA	NA	NA	15,678	NA
7	B	NA	NA	NA	NA	NA	50,000	NA
8	C	NA	NA	NA	NA	NA	-	NA
9	D	NA	NA	NA	NA	NA	50,000	NA
10	E	NA	NA	NA	NA	NA	6,769	NA
11	F	NA	NA	NA	NA	NA	-	NA
12	G	NA	NA	NA	NA	NA	20,101	NA
13	H	NA	NA	NA	NA	NA	67,159	NA
14	I	NA	NA	NA	NA	NA	79,674	NA
15	J	NA	NA	NA	NA	NA	65,251	NA
16	K	NA	NA	NA	NA	NA	-	NA
17	L	NA	NA	NA	NA	NA	1	NA
18	M	NA	NA	NA	NA	NA	-	NA
19	N	NA	NA	NA	NA	NA	90,000	NA
20	O	NA	NA	NA	NA	NA	-	NA
21	P	NA	NA	NA	NA	NA	2,000	NA
22	Q	NA	NA	NA	NA	NA	30,756	NA
23	R	NA	NA	NA	NA	NA	-	NA
24	S	NA	NA	NA	NA	NA	-	NA
25	1202-5	Apr-08	Jul-09	62.50%	2,850,037	2,770,076	660,000	23.83%
26	1202-6	May-08	Jun-09	64.29%	2,700,000	2,700,000	1,374,218	50.90%
27	12020204	Apr-02	Nov-10	80.77%	600,000	2,000,000	1,895,582	94.78%
28	12020607	Aug-06	Nov-10	61.54%	139,528,531	160,098,063	41,766,545	26.09%
29	12020701	Dec-07	Dec-09	54.17%	1,149,793	1,181,960	307,336	26.00%
30	12020402	NA	NA	NA	700,000	3,178,618	-	0.00%
31	12020508	Jan-06	Dec-08	100.00%	5,000,000	7,407,332	-	0.00%
32	IP-1232-1	Apr-08	Jan-09	100.00%	824,804	936,758	-	0.00%
33	12020505	Nov-05	Dec-08	100.00%	749,000	1,277,875	-	0.00%
34	12020506	Jan-06	Nov-08	100.00%	2,000,000	2,196,412	-	0.00%
35	12020702	Mar-07	Dec-10	50.00%	2,408,191	2,480,731	-	0.00%
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47								
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50								
					<u>\$158,510,356</u>	<u>\$186,227,825</u>	<u>\$46,732,366</u>	

Note: Investment Projects DV - S represent normal on-going construction expenditures and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$95,000. The construction period may be as little as one week or as long as three months.

KENTUCKY-AMERICAN WATER COMPANY  
CASE NO: 2008-00427  
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE  
FEBRUARY 1, 2009 TO MAY 31, 2010

DATA: \_\_\_ BASE PERIOD X FORECASTED PERIOD  
TYPE OF FILING: X ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): W/P-1-5

SCHEDULE B-4.1  
PAGE 2 OF 2  
Witness Responsible: L. Bridwell

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
1	DV	NA	NA	NA	NA	NA	\$631,757	NA
2	DV	NA	NA	NA	NA	NA	-	NA
3	DV	NA	NA	NA	NA	NA	-	NA
4	DV	NA	NA	NA	NA	NA	-	NA
5	DV	NA	NA	NA	NA	NA	-	NA
6	A	NA	NA	NA	NA	12,493	12,493	NA
7	B	NA	NA	NA	NA	92,500	92,500	NA
8	C	NA	NA	NA	NA	9,039	9,039	NA
9	D	NA	NA	NA	NA	90,000	90,000	NA
10	E	NA	NA	NA	NA	28,807	28,807	NA
11	F	NA	NA	NA	NA	15,225	15,225	NA
12	G	NA	NA	NA	NA	87,246	87,246	NA
13	H	NA	NA	NA	NA	94,235	94,235	NA
14	I	NA	NA	NA	NA	54,327	54,327	NA
15	J	NA	NA	NA	NA	207,739	207,739	NA
16	K	NA	NA	NA	NA	17,758	17,758	NA
17	L	NA	NA	NA	NA	-	-	NA
18	M	NA	NA	NA	NA	-	-	NA
19	N	NA	NA	NA	NA	10,666	10,666	NA
20	O	NA	NA	NA	NA	3,703	3,703	NA
21	P	NA	NA	NA	NA	55,000	55,000	NA
22	Q	NA	NA	NA	NA	51,992	51,992	NA
23	R	NA	NA	NA	NA	-	-	NA
24	S	NA	NA	NA	NA	3,802	3,802	NA
25	1202-5	Apr-08	Jul-09	100.00%	2,850,037	2,770,076	-	0.00%
26	1202-6	May-08	Jun-09	100.00%	2,700,000	2,700,000	-	0.00%
27	12020204	Apr-02	Nov-10	94.23%	600,000	2,000,000	1,963,956	98.20%
28	12020607	Aug-06	Nov-10	88.46%	139,528,531	160,098,063	131,180,983	81.94%
29	12020701	Dec-07	Dec-09	100.00%	1,149,793	1,181,960	-	0.00%
30	12020402	NA	NA	100.00%	2,169,181	3,178,618	-	0.00%
31	12020508	Jan-06	Dec-08	100.00%	5,000,000	7,407,332	-	0.00%
32	JP-1232-1	Apr-08	Jan-09	100.00%	824,804	936,758	-	0.00%
33	12020505	Nov-05	Dec-08	100.00%	749,000	1,277,875	-	0.00%
34	12020506	Jan-06	Nov-08	100.00%	1,198,000	2,196,412	-	0.00%
35	12020702	Mar-07	Dec-10	84.78%	2,408,191	2,480,731	-	0.00%
36	12020602	Jul-06	Dec-08	100.00%	200,000	329,610	-	0.00%
37	12020501	Oct-09	Dec-10	53.33%	1,750,000	1,750,000	1,092,870	62.46%
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44								
45								
46								
47								
48								
49								
50								
					<u>\$161,127,537</u>	<u>\$188,307,435</u>		
							<u>\$135,704,098</u>	

Note: Investment Projects DV - S represent normal on-going construction expenditures and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$95,000. The construction period may be as little as one week or as long as two months.

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

---

Witness Responsible: Paul Herbert

12. Provide a copy of all schedules presented in the cost-of-service study, electronically, in Microsoft® Office Excel format, allowing for the review of and unrestricted access to the underlying formulas.

Response:

Please refer to the excel file that was filed electronically as KAW\_R\_PSCDR1#12\_111408.xls.

For electronic version of this document, refer to KAW\_R\_PSCDR1#12\_111408.pdf.

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

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Witness Responsible: Sheila Miller

13. a. Provide Kentucky-American's budgeted and actual regular wages, overtime wages, and total wages by employee group, by month, for the most recent 2 years available in the format provided as Schedule 4. Kentucky-American shall supplement its response as further information becomes available.
- b. For each variance that exceeds 5 percent in a monthly period, state the reasons for the variance.

Response:

Please see attached.

For the electronic version, please refer to KAW\_R\_PSCDR1#13\_111408.pdf.

Kentucky-American  
Case No. 2008-00427  
Monthly Payroll Variance Analysis  
As of years ending 2006 and 2007

Type of Filing: X Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised \_\_\_\_\_  
 Witness Responsible: Sheila Miller  
 Schedule 4  
 Page 1 of 5

YEAR	MONTH	EMPLOYEE GROUP	ACTUAL		BUDGET		VARIANCE %			
			REG	OT	REG	OT	REG	OT	TOTAL	
Jan-06	1	Admin	34,997	221	44,320	28	44,348	-21.0%	683.3%	-20.6%
		Network	303,545	54,844	217,961	26,011	243,972	39.3%	110.8%	46.9%
		Production	157,395	19,172	116,142	8,393	124,535	35.5%	128.4%	41.8%
	1	TOTAL	495,938	74,237	378,423	34,433	412,855	31.1%	115.6%	38.1%
<b>Variance due to 445 financial periods.</b>										
Feb-06	2	Admin	20,957	69	42,210	28	42,238	-50.4%	144.3%	-50.2%
		Network	186,635	29,525	207,688	26,011	233,699	-10.1%	13.5%	-7.5%
		Production	103,671	9,093	110,612	8,393	119,005	-6.3%	8.3%	-5.2%
	2	Total	311,262	38,687	360,509	34,433	394,942	-13.7%	12.4%	-11.4%
<b>Variance due to 445 financial periods.</b>										
Mar-06	3	Admin	31,469	75	48,541	28	48,569	-35.2%	-100.0%	-35.2%
		Network	207,779	36,804	238,509	26,011	264,520	-12.9%	41.5%	-7.5%
		Production	116,386	8,308	127,204	8,393	135,597	-8.5%	-1.0%	-8.0%
	3	Total	355,634	45,112	414,254	34,433	448,687	-14.2%	31.0%	-10.7%
<b>Variance due to 445 financial periods.</b>										
Apr-06	4	Admin	26,749	75	45,872	29	45,901	-41.7%	155.5%	-41.6%
		Network	200,164	30,282	219,624	26,023	245,647	-8.9%	16.4%	-6.2%
		Production	104,723	8,202	117,780	8,393	126,173	-11.1%	-2.3%	-10.5%
	4	Total	331,636	38,559	383,276	34,445	417,721	-13.5%	11.9%	-11.4%
<b>Variance due to 445 financial periods.</b>										
May-06	5	Admin	40,516	121	48,055	29	48,084	-15.7%	313.0%	-15.5%
		Network	312,852	54,842	229,976	26,023	255,998	36.0%	110.7%	43.6%
		Production	160,864	10,760	123,387	8,393	131,780	30.4%	28.2%	30.2%
	5	Total	514,231	65,723	401,418	34,445	435,863	28.1%	90.8%	33.1%
<b>Variance due to 445 financial periods.</b>										

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YEAR	MONTH	EMPLOYEE GROUP	ACTUAL		BUDGET		VARIANCE %				
			REG	OT	REG	OT	REG	OT	TOTAL		
Jun-06	6 Total	Admin	25,505	34,207	25,505	29	48,055	48,084	-46.9%	-100.0%	-47.0%
		Network	206,776	11,648	240,984	26,023	229,976	255,998	-10.1%	31.5%	-5.9%
		Production	109,292	45,856	120,941	8,393	123,387	131,780	-11.4%	38.8%	-8.2%
			341,573	387,429	401,418	34,445	435,863	-14.9%	33.1%	-11.1%	
<b>Variance due to 445 financial periods.</b>											
Jul-06	7 Total	Admin	26,931	38,093	26,931	29	45,872	45,901	-41.3%	-100.0%	-41.3%
		Network	204,454	14,194	242,547	26,023	219,624	245,647	-6.9%	46.4%	-1.3%
		Production	108,607	52,287	122,801	8,393	117,780	126,173	-7.8%	69.1%	-2.7%
			339,992	392,280	383,276	34,445	417,721	-11.3%	51.8%	-6.1%	
<b>Variance due to 445 financial periods.</b>											
Aug-06	8 Total	Admin	31,649	37,663	31,649	29	50,239	50,269	-37.0%	-100.0%	-37.0%
		Network	206,240	6,102	243,903	26,023	240,329	266,351	-14.2%	44.7%	-8.4%
		Production	108,915	43,764	115,017	8,393	128,996	137,389	-15.6%	-27.3%	-16.3%
			346,804	390,569	419,564	34,445	454,009	-17.3%	27.1%	-14.0%	
<b>Variance due to 445 financial periods.</b>											
Sep-06	9 Total	Admin	57,170	48,143	57,170	29	48,055	48,084	19.0%	-100.0%	18.9%
		Network	309,649	12,766	357,793	26,023	229,976	255,998	34.6%	85.0%	39.8%
		Production	156,212	60,909	168,977	8,393	123,387	131,780	26.6%	52.1%	28.2%
			523,031	583,940	401,418	34,445	435,863	30.3%	76.8%	34.0%	
<b>Variance due to 445 financial periods.</b>											
Oct-06	10 Total	Admin	38,412	30,287	38,412	29	45,872	45,901	-16.3%	-100.0%	-16.3%
		Network	200,851	9,576	231,138	26,023	219,624	245,647	-8.5%	16.4%	-5.9%
		Production	110,273	39,863	119,849	8,393	117,780	126,173	-6.4%	14.1%	-5.0%
			349,535	389,398	383,276	34,445	417,721	-8.8%	15.7%	-6.8%	
<b>Variance due to 445 financial periods.</b>											

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YEAR	MONTH	EMPLOYEE GROUP	ACTUAL		BUDGET		VARIANCE %		
			REG	OT	REG	OT	REG	OT	TOTAL
Nov-06	11 Total	Admin	38,525	34,477	48,211	29	48,240	-20.1%	-20.1%
		Network	201,436	33,346	238,210	26,023	264,233	-15.4%	-10.7%
		Production	113,700	3,346	127,437	8,393	135,831	-10.8%	-13.8%
			353,661	37,822	413,858	34,445	448,304	-14.5%	9.8%
<b>Variance due to 445 financial periods.</b>									
Dec-06	12 Total	Admin	43,981	47,631	48,055	29	48,084	-8.5%	-8.5%
		Network	228,567	15,731	230,705	26,108	256,813	-0.9%	7.5%
		Production	118,600	63,362	124,101	8,393	132,494	-4.4%	1.4%
			391,148	127,724	402,861	34,530	437,392	-2.9%	83.5%
<b>Variance due to 445 financial periods.</b>									
<b>2006 TOTAL</b>			4,654,446	606,183	4,743,550	413,391	5,156,941	-1.9%	46.6%
Jan-07	1 Total	Admin	56,931	1,069	72,568	60	72,628	-22%	1682%
		Network	212,785	41,827	241,331	34,249	275,580	-12%	22%
		Production	127,159	10,952	145,527	14,283	159,810	-13%	-23%
			396,875	53,847	459,426	48,592	508,018	-14%	11%
<b>Variance primarily due to more capitalized labor than plan</b>									
Feb-07	2 Total	Admin	57,418	891	63,088	60	63,148	-9%	1385%
		Network	176,074	49,764	209,586	34,249	243,835	-16%	45%
		Production	115,617	6,498	126,560	10,976	137,536	-9%	-41%
			349,109	57,153	399,234	45,285	444,519	-13%	26%
<b>Variance primarily due to more capitalized labor than plan</b>									
Mar-07	3 Total	Admin	76,668	619	69,407	60	69,467	10%	932%
		Network	242,986	33,786	230,179	34,249	264,428	6%	-1%
		Production	156,042	6,710	139,239	11,320	150,559	12%	8%
			475,696	41,114	438,825	45,629	484,454	8%	-10%
<b>Incentive plan paid in March</b>									



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YEAR	MONTH	EMPLOYEE GROUP		ACTUAL		BUDGET		VARIANCE %		
		REG	OT	REG	OT	REG	OT	REG	OT	
Apr-07	4 Total	Admin	743	73,643	68,655	62	68,717	6%	1098%	7%
		Network	30,042	221,424	221,707	34,463	256,170	-14%	-13%	-14%
		Production	10,349	135,879	135,491	14,691	150,182	-7%	-30%	-10%
			41,135	430,946	425,853	49,216	475,069	-8%	-16%	-9%
<b>Variance primarily due to more capitalized labor than plan</b>										
May-07	5 Total	Admin	77,491	77,491	77,010	62	77,072	1%	-100%	1%
		Network	33,170	255,924	243,499	34,463	277,962	-9%	-4%	-8%
		Production	11,490	138,392	148,418	14,691	163,109	-14%	-22%	-15%
			44,660	471,807	468,927	49,216	518,143	-9%	-9%	-9%
<b>Variance primarily due to more capitalized labor than plan</b>										
Jun-07	6 Total	Admin	570	72,187	69,222	62	69,284	3%	819%	4%
		Network	49,949	265,160	221,707	34,463	256,170	-3%	45%	4%
		Production	16,383	145,235	135,491	11,376	146,867	-5%	44%	-1%
			66,902	482,582	426,420	45,901	472,321	-3%	46%	2%
Jul-07	7 Total	Admin	451	75,648	71,933	62	71,995	5%	627%	5%
		Network	50,569	272,328	232,249	34,463	266,712	-5%	47%	2%
		Production	15,899	152,060	142,000	14,691	156,691	-4%	8%	-3%
			66,919	500,035	446,182	49,216	495,398	-3%	36%	1%
Aug-07	8 Total	Admin	456	74,846	75,208	62	75,270	-1%	635%	-1%
		Network	49,137	268,264	243,499	34,463	277,962	-10%	43%	-3%
		Production	6,390	140,854	148,418	11,376	159,794	-9%	-44%	-12%
			55,993	483,964	467,125	45,901	513,026	-8%	22%	-6%
<b>Variance primarily due to more capitalized labor than plan</b>										

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YEAR	MONTH	EMPLOYEE GROUP	ACTUAL		TOTAL	BUDGET		VARIANCE %			
			REG	OT		REG	OT	REG	OT	TOTAL	
Sep-07	9 Total	Admin	63,487	323	63,810	66,232	62	66,294	-4%	421%	-4%
		Network	190,954	51,167	242,121	211,473	34,463	245,936	-10%	48%	-2%
		Production	126,043	10,460	136,503	129,072	14,691	143,763	-2%	-29%	-5%
		9 Total	380,484	61,950	442,434	406,777	49,216	455,993	-6%	26%	-3%
Oct-07	10 Total	Admin	76,686	651	77,337	75,208	62	75,270	2%	950%	3%
		Network	219,278	48,896	268,174	243,499	34,463	277,962	-10%	42%	-4%
		Production	137,101	15,028	152,129	148,418	11,376	159,794	-8%	32%	-5%
		10 Total	433,065	64,575	497,641	467,125	45,901	513,026	-7%	41%	-3%
Nov-07	11 Total	Admin	72,720	445	73,165	71,933	62	71,995	1%	618%	2%
		Network	216,629	44,054	260,683	239,396	35,604	275,000	-10%	24%	-5%
		Production	138,302	15,092	153,394	144,809	18,654	163,463	-4%	-19%	-6%
		11 Total	427,651	59,591	487,242	456,138	54,320	510,458	-6%	10%	-5%
<b>Variance primarily due to more capitalized labor than plan</b>											
Dec-07	12 Total	Admin	72,446	197	72,643	69,222	62	69,284	5%	218%	5%
		Network	213,448	47,081	260,529	228,520	35,604	264,124	-7%	32%	-1%
		Production	135,432	18,454	153,886	138,170	18,654	156,824	-2%	-1%	-2%
		12 Total	421,326	65,732	487,058	435,912	54,320	490,232	-3%	21%	-1%
<b>2007 TOTAL</b>			4,977,942	679,561	5,657,504	5,297,944	582,713	5,880,657	-6.0%	16.6%	-3.8%

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Witness Responsible:

Michael A. Miller

14. Provide a complete copy of all wage, compensation, and employee benefits studies, analyses, and surveys that Kentucky-American has conducted, commissioned, or used.

Response:

The Company has used a wage band survey study prepared by its corporate parent. Providing the study publicly would place the Company at a competitive disadvantage. Therefore, the Company has filed a Petition for Confidential Treatment of the study contemporaneously with these responses. The Company will provide copies of the study to all parties in this case upon execution of an appropriate confidentiality agreement.

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Witness Responsible: Sheila Miller

15. State for each employee group the amount, percentage increases, and effective dates for general wage increases and, separately, for merit increases granted for calendar years 2005, 2006 and 2007, the base period and the forecasted period.

Response:

2005	November 1, 2005	Outside Union	4.0%
	December 17, 2005	Inside Union	3.0%
	April 1, 2005	Non-bargaining	3.5%
2006	November 1, 2006	Outside Union	4.0%
	December 17, 2006	Inside Union	3.0%
	April 1, 2006	Non-bargaining	3.5%
2007	November 1, 2007	Outside Union	3.0%
	April 1, 2007	Non-bargaining	3.5%

Inside union decertified 1/28/08 and was given a 3% increase on 1/2/08.

Base Year			
12 mo ending			
1/31/09	November 1, 2008	Outside Union	3.0%
	April 1, 2008	Non-bargaining	3.6%
Forecast			
12 mo ending			
5/31/10	November 1, 2009	Outside Union	3.0%
	April 1, 2010	Non-bargaining	4.0%

For the electronic version, refer to KAW\_R\_PSCDR1#15\_111408.pdf.

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Witness Responsible: Michael A. Miller

16. a. Provide complete details of all early retirement plans or other employee reduction programs that Kentucky-American or American Waterworks Company (“American Waterworks”) intends to offer to its employees during the base period and the forecasted test period.
- b. For each program listed above, provide all cost-benefit analyses or studies upon which the program is based.

Response:

- a. Kentucky-American does not intend to offer any type of early retirement plan to its employees during the forecasted test period.
- b. Not applicable

For electronic version, please refer to KAW\_R\_PSCDR1#16\_111408.pdf.

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Witness Responsible: Michael A. Miller

17. a. List all fringe or other employee benefits available to Kentucky-American employees and indicate which benefits, if any, are limited to management employees.
- b. For each benefit listed above, state the expected cost of each benefit in the base period and the forecasted test period and its historical cost for each of the 2 years preceding the base period.
- c. List each change in fringe or other employee benefits or the availability of such benefits that has occurred within 2 years of the start of the base period.

Response:

- a. Kentucky American provides: 1) Group Health Coverage; 2) Group Dental Coverage; 3) Prescription Drug Coverage; 4) Group Vision Coverage; 5) Group Term Life Insurance, 6) Voluntary Group Term Life Insurance for Employee, Spouse and Children (additional contribution required); 7) Employee Assistance Plan; and 8) Disability Income Plan (Short Term). For details of these benefits please see attachments 1 and 2 of the response to Staff question 21.

Also Kentucky American provides: 9) Defined Benefit Pension Plan (eligibility requirements apply); 10) Post Retirement Health Care Plan (eligibility requirements apply); 11) Defined Contribution Pension Plan (for employees not eligible for Defined Benefit Plan); 12) 401K Company Match (more generous benefit for employees with Defined Contribution Pension Plan); 13) Paid Vacation (varies depending on years of service); 14) Paid Holidays (varies depending on subsidiary company and on union contract if union); 15) Education Assistance Plan; and 16) A "Reserved Share" program for all employees and retirees as a part of the Initial Public Offering undertaken by American Water Works Company, Inc. in April, 2008.

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There are also two Incentive Plans for which certain employees are eligible. The Annual Incentive Plan is available to all exempt salaried employees, and a Long Term Incentive Plan, for which only key salaried employees are eligible. Finally an Employee Stock was instituted in conjunction with the recent Initial Public Offering of publicly traded equity of American Water Works Company, Inc.

b.	<u>2006</u>	<u>2007</u>	<u>Base Period</u>	<u>Forecast</u>
Group Insurance	\$983,931	\$1,098,903	\$1,174,852	\$1,249,992
Pensions	748,274	579,958	600,317	581,701
OPEB's	660,373	586,868	643,497	560,278
401(k)	44,786	87,279	98,664	117,585
Incentive Plan	119,796	238,726	405,981	373,711
DCP	47,771	66,765	58,412	126,886
Retirees Med Oper Ex	3,690	8,283	3,646	10,260

- c. The only changes to benefits made within the specified period has been the institution of an employee stock purchase plan made and the Reserved Share program, both in conjunction with the recent Initial Public Offering of publicly traded equity of American Water Works Company, Inc., as already noted in part a. The Long Term Incentive Plan has also been changed, also undertaken in conjunction with the recent Initial Public Offering of publicly traded equity of American Water Works Company, Inc.

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Witness Responsible: Sheila Miller

18. List separately the budgeted and actual number of full- and part-time employees by employee group, by month and by year, for the 5 years immediately preceding the base period, the base period, and the forecasted period.

Response:

Please see attached.

For electronic version, see KAW\_R\_PSCDR1#18\_111408.pdf



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(Pineville Employee not included)

	2008		2009		2010		2011		2012		2013		2014		2015		2016		2017		2018		2019		2020	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Production	32	32	32	32	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31
Distribution	77	77	78	78	78	78	77	77	77	77	77	77	77	77	77	77	77	77	77	77	77	77	77	77	77	77
Admin. & General	25	25	26	26	24	24	26	26	25	25	25	25	26	26	26	26	26	26	25	25	25	25	25	25	25	26
<b>Total</b>	134	134	136	136	133	133	135	135	133	133	134	134	136	136	144	144	145	145	143	143	145	145	145	145	145	145

	2009		2010		2011		2012		2013		2014		2015		2016		2017		2018		2019		2020	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Production	37	37	37	37	37	37	37	37	37	37	37	37	37	37	37	37	37	37	37	37	37	37	37	37
Distribution	82	82	82	82	82	82	82	82	82	82	82	82	82	82	82	82	82	82	82	82	82	82	82	82
Admin. & General	26	26	26	26	26	26	26	26	26	26	26	26	26	26	26	26	26	26	26	26	26	26	26	26
<b>Total</b>	145	145	145	145	145	145	145	145	145	145	145	145	145	145	145	145	145	145	145	145	145	145	145	145

	2007		2008		2009		2010		2011		2012		2013		2014		2015		2016		2017		2018		2019	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Production	32	36	32	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	
Distribution	77	78	77	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	
Admin. & General	23	20	23	20	24	20	24	20	24	20	24	20	24	20	24	20	24	20	24	20	24	20	24	20	24	
<b>Total</b>	132	134	132	134	134	134	134	134	134	134	134	134	134	134	134	134	134	134	134	134	134	134	134	134	134	

	2006		2007		2008		2009		2010		2011		2012		2013		2014		2015		2016		2017		2018	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Production	31	31	30	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	
Distribution	71	70	76	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	
Admin. & General	18	27	18	27	18	27	19	27	19	27	19	27	19	27	19	27	19	27	19	27	19	27	19	27	19	
<b>Total</b>	120	128	124	128	126	128	125	128	125	128	125	128	125	128	125	128	125	128	125	128	125	128	125	128	125	

	2005		2006		2007		2008		2009		2010		2011		2012		2013		2014		2015		2016		2017	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Production	28	24	29	24	24	24	29	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	
Distribution	68	57	69	57	68	57	68	57	68	57	68	57	68	57	68	57	68	57	68	57	68	57	68	57	68	
Admin. & General	21	28	20	28	20	28	19	28	19	28	19	28	19	28	19	28	19	28	19	28	19	28	19	28	19	
<b>Total</b>	117	113	118	113	117	113	116	113	113	116	113	116	113	113	116	113	113	116	113	113	116	113	113	116	113	

	2004		2005		2006		2007		2008		2009		2010		2011		2012		2013		2014		2015		2016	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Production	32	32	41	32	40	32	39	32	39	32	37	32	35	32	34	32	34	32	33	32	33	32	33	32	32	
Distribution	76	82	59	63	59	73	58	73	58	73	56	73	55	73	55	73	55	73	56	73	58	73	58	73	66	
Admin. & General	21	28	26	28	26	28	25	28	24	24	24	21	28	21	28	21	28	21	28	21	28	21	28	21	28	
<b>Total</b>	129	142	126	143	125	133	123	133	120	133	117	133	111	133	110	133	111	133	111	133	110	133	111	133	115	

	2003		2004		2005		2006		2007		2008		2009		2010		2011		2012		2013		2014		2015	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Production	32	33	32	33	32	33	32	33	32	33	32	33	32	33	32	33	32	33	32	33	32	33	32	33	32	
Distribution	84	87	84	84	87	83	87	83	87	85	87	84	87	84	87	85	87	84	87	85	87	84	87	85	81	
Admin. & General	21	24	21	24	21	24	21	24	21	24	21	24	21	24	21	24	21	24	21	24	21	24	21	24	21	
<b>Total</b>	137	144	137	144	137	144	136	144	136	144	138	144	137	144	137	144	137	144	137	144	138	144	137	144	138	

**KENTUCKY-AMERICAN WATER COMPANY**  
**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

19. Provide a detailed description of each Other Post-retirement Employee Benefits package that Kentucky-American or American Waterworks provides to Kentucky-American employees.

Response:

Please see the attached documents. Pages 2 – 21 relate to individuals who were not eligible for retirement or early retirement as of January 10, 2003. Pages 22 – 36 relate to those individuals who were eligible for retirement or early retirement as of that date.

For the electronic version, please refer to the [KAW\\_R\\_PSCDR1#19\\_111408.pdf](#).



AMERICAN WATER

American Water P 866-888-8269  
Benefits Service Center F 856-672-2849  
1025 Laurel Oak Road  
Voorhees, NJ 08043  
[www.benefits\\_service-center@amwater.com](http://www.benefits_service-center@amwater.com)

October 31, 2008

## 2009 Open Enrollment

Dear American Water Retiree:

The 2009 Healthcare Open Enrollment period for retirees will begin **November 3, 2008** and extend through **November 21, 2008**. During this time:

- You may change medical plans or choose to decline coverage.
- You may add or delete dependents under our medical plans.

Information is attached concerning our annual obligation to provide notice as required under federal law on the Women's Health and Cancer Rights Act and the Health Insurance Portability and Accountability Act of 1996 (HIPAA).

The health care crisis is a very complex issue in which we all have a role. We urge you to take steps to be part of the solution for a healthier future. Some services that could help you and the company are available:

- Horizon's website [www.horizonblue.com/nationalaccounts](http://www.horizonblue.com/nationalaccounts). We encourage you to use this website to access generic vs. preferred and non-preferred drug alternatives.

Please follow the instructions for each benefit plan listed below:

- **Medical Plan Retiree/Dependent Under Age 65**

Decide if you want to remain in your current Medical Plan, change Medical Plans, enroll or elect to decline coverage (see chart below for costs). Coverage provisions will not change. Attached is a Medical Plan Comparison chart that allows you to view the services and reimbursements allowed under the plans. If you make no election, you will automatically remain in the same plan; **you should only complete the attached enrollment form if you are making a change and return it to the Benefits Service Center by November 21, 2008**. A self-addressed, stamped envelope is enclosed for your convenience.

Your healthcare contributions beginning January 1, 2009 are listed below. These contributions may change in the future as we review our benefits package.

**Medical and Dental Choices**

**2009 Contribution Rates – Retirees Under Age 65**

Contribution Rates are based on the age of the retiree at retirement. Your contribution rates for 2009 have changed. The rates consist of three parts:

- The surcharge based on your age at retirement, and
- 50% of the current active monthly contribution, which will change annually.
- The medical plan you select.

Your 2009 contribution rates will be as follows:

Pre-65						
Age at Retirement	Standard PPO		Premium PPO		EPO	
	Single	Family	Single	Family	Single	Family
55	\$126.00	\$155.00	\$134.00	\$170.50	\$136.50	\$174.00
56	\$116.00	\$145.00	\$124.00	\$160.50	\$126.50	\$164.00
57	\$106.00	\$135.00	\$114.00	\$150.50	\$116.50	\$154.00
58	\$ 96.00	\$125.00	\$104.00	\$140.50	\$106.50	\$144.00
59	\$ 86.00	\$115.00	\$ 94.00	\$130.50	\$ 96.50	\$134.00
60-61	\$ 76.00	\$105.00	\$ 84.00	\$120.50	\$ 86.50	\$124.00
62-64	\$ 26.00	\$ 55.00	\$ 34.00	\$ 70.50	\$ 36.50	\$ 74.00

**If you're age 65 or older...** You will retain the same medical plan you're currently enrolled in, so you do not need to take any action during the enrollment period (unless you are adding or dropping dependents).

**If you, as the retiree, are age 65 or older...** The monthly contributions you pay for health care coverage are based on retiree's age even if dependent is under age 65. There will be no increase in your 2009 monthly contributions. They remain as follows:

- Retiree: \$ 50
- Retiree plus spouse: \$100
- Family: \$125

**Medicare D**

With this letter, we have included information for you if you are age 65 or about to turn age 65. The attached Notice of Creditable Coverage is about Medicare Part D's prescription drug benefit. You will likely find that your American Water retiree medical plan provides more generous prescription drug benefits than Part D and **you should not take any action during the Medicare Part D enrollment period.** If you do enroll in Part D, you will lose your comprehensive American Water medical and prescription drug coverage.

### **What Do You Need To Do?**

**Medical Plan** – Decide if you want to remain in your current Medical Plan, change Medical Plans, enroll, or elect no coverage. If you make no election, you will automatically remain in the same plan; **you should only complete the attached enrollment form if you are making a change to current elections or adding or deleting dependents** and return it to the Benefits Service Center by November 21, 2008. Coverage provisions will not change.

### **Special Note – Dependent Eligibility – For 2009 Newly Added Dependents**

You will be required to provide proofs to verify the eligibility of each dependent you add to your group insurance plans. For proof of marital status you will be required to provide a marriage certificate and a current tax return showing "married filing jointly" or "married filing separately". For each dependent child you will be required to provide a birth certificate. If the dependent is not your natural born child, you will be required to submit additional documentation. When your enrollment form is received and it is determined that additional documentation is needed for your newly enrolled dependents, the Benefits Service Center will contact you.

**If there are no changes to any benefit, there is no need to complete the attached enrollment form.**

Please contact the Benefits Service Center at 1.866.888.8269 if you have any questions. **The due date for enrollment forms is November 21, 2008.**

**Please return all enrollment forms to the Benefits Service Center in the enclosed self-addressed, stamped envelope for processing.**

**Please Note: After Open Enrollment, you will only be able to make changes to your benefits if you experience a qualified family status change and notify the Benefits Service Center within 31 days of the status change.**

Sincerely,



Deborah L. Krauss-Kelleher

DKK/jhs

Attachments

**AMERICAN WATER RETIREE COMPARISON CHART**  
**Medical, Dental and Prescription Drug Benefits**

**Horizon BCBSNJ Medical Plans**

Plan Feature	Pre-65 Plans				EPO	Post-65 Plan
	Standard PPO		Premium PPO			
Network coverage type	In-network	Out-of-network	In-network	Out-of-network	In-network benefits only	Supplemental Comprehensive Plan
<b>Deductible</b> (single/family)	\$1,000/\$3,000	\$1,500/\$4,500	None	\$200/\$600	None	\$150/\$300
<b>Coinsurance</b>	80%	60%	90%	70%	100%	80%
<b>Out-of-pocket maximum</b> (single/family)	\$3,500/\$10,500	\$4,000/\$12,000	\$1,000/\$3,000	\$3,000 per person	None	\$1,000/\$3,000
<b>Lifetime maximum benefit</b>	Unlimited		Unlimited		Unlimited	Unlimited
<b>Preventive Care</b>						
<b>Routine physical exam</b>	100% (up to \$250 per 24 months), well baby to 6 yrs	Not Covered	100% after \$15 copay (one every 24 months), well baby to 6 yrs	Not Covered	100% after \$15 copay	80% after deductible (one per 24 months)
<b>Immunizations</b>	100%	Not Covered	100% after \$15 copay	Not Covered	100% after \$15 copay	80% after deductible (one per 24 months)
<b>Routine hearing exam</b>	100% (one every 24 months)	Not Covered	100% after \$15 copay	Not Covered	100% after \$15 copay	80% after deductible (one per 24 months)
<b>Routine OB/GYN exam</b>	100% (one per calendar year)	Not Covered	100% after \$15 copay (one per calendar year)	Not Covered	100% after \$15 copay	80% after deductible (one per calendar year)
<b>Mammography</b>	100% (one baseline between age 35-39, annual screening age 40 and above)	Not Covered	100% after \$15 copay (one baseline between age 35-39, annual screening age 40 and above)	Not Covered	100% (one baseline between age 35-39, annual screening age 40 and above)	80% after deductible (one baseline – ages 35-39 annual screening age 40 and above)
<b>Physician and Hospital Services</b>						
<b>Office visits</b> (primary care and specialist)	80% after deductible	60% after deductible	100% after \$15 copay	70% after deductible	100% after \$15 copay	80% after deductible

**AMERICAN WATER RETIREE COMPARISON CHART**  
**Medical, Dental and Prescription Drug Benefits**

**Horizon BCBSNJ Medical Plans**

Plan Feature	Pre-65 Plans				EPO	Post-65 Plan
	Standard PPO		Premium PPO			
<i>Network coverage type</i>	<i>In-network</i>	<i>Out-of-network</i>	<i>In-network</i>	<i>Out-of-network</i>	<i>In-network benefits only</i>	
<b>Allergy testing and treatment centers</b>	80% after deductible	60% after deductible	100% after \$15 copay	70% after deductible	100%	80% after deductible
<b>Diagnostic x-ray and lab</b>	80% after deductible	60% after deductible	Independent Lab: 100% Physician's Office: 100% after \$15 copay	70% after deductible	100%	80% after deductible
<b>Hospital inpatient services</b>	80% after deductible	60% after deductible	90%	70% after deductible and \$250 copay per admit	100% after \$100 copay per admit	100% for first 120 days; 80% thereafter
<b>Outpatient surgery</b>	80% after deductible	60% after deductible	100%	70% after deductible	100%	80% after deductible
<b>Outpatient preadmission testing</b>	80% after deductible	60% after deductible	100%	70% after deductible	100%	80% after deductible
<b>Ambulance (if medically necessary)</b>	80% after deductible	80% after deductible	90%	90%	100%	80% after deductible
<b>Emergency room</b>	80% after deductible	60% after deductible	100% after \$25 copay (waived if admitted)	100% after \$25 copay (waived if admitted)	100% after \$35 copay (waived if admitted)	80% after deductible
<b>Hospital Alternatives</b>						
<b>Home health care</b>	80% after deductible (120-visit maximum per calendar year)	60% after deductible (120-visit maximum per calendar year)	90% (120-visit maximum per calendar year)	70% after deductible (120-visit maximum per calendar year)	100%	80% after deductible (120-maximum per calendar year)
<b>Private duty nursing</b>	80% after deductible (70-shift maximum per calendar year)	80% after deductible (70-shift maximum per calendar year)	90% (70-shift maximum per calendar year)	90% after deductible (70-shift maximum per calendar year)	100%	80% after deductible
<b>Skilled nursing facility</b>	80% after deductible (120-day maximum)	60% after deductible (120-day maximum)	90% (120-day maximum)	70% after deductible (120-day maximum)	100% (100-day maximum per calendar year)	80% (120-day maximum)

**AMERICAN WATER RETIREE COMPARISON CHART**  
**Medical, Dental and Prescription Drug Benefits**

**Horizon BCBSNJ Medical Plans**

Plan Feature	Pre-65 Plans						Post-65 Plan
	Standard PPO		Premium PPO		EPO	Supplemental Comprehensive Plan	
Network coverage type	In-network	Out-of-network	In-network	Out-of-network	In-network benefits only	Supplemental Comprehensive Plan	
Hospice inpatient	80% after deductible (90-day lifetime maximum)	60% after deductible (90-day lifetime maximum)	90% (90-day lifetime maximum)	70% after deductible (90-day lifetime maximum)	100%	80% after deductible	
Hospice outpatient	80% after deductible (\$5,000 lifetime maximum)	60% after deductible (\$5,000 lifetime maximum)	90% (\$5,000 lifetime maximum)	70% after deductible (\$5,000 lifetime maximum)	100%	80% after deductible (\$5,000 lifetime maximum)	
Durable medical equipment	80% after deductible	80% after deductible	90%	90%	100%	80% after deductible	
Short-term rehabilitation	80% after deductible (60-day maximum per calendar year for acute conditions only)	60% after deductible (60-day maximum per calendar year for acute conditions only)	90% (60-day maximum per calendar year for acute conditions only)	70% after deductible (60-day maximum per calendar year for acute conditions only)	100% (60-day maximum per calendar year)	80% after deductible	
Mental Health and Chemical Dependency							
Inpatient treatment of mental/nervous conditions	80% after deductible (45-day maximum per calendar year)	60% after deductible (45-day maximum per calendar year)	90% (45-day maximum per calendar year)	70% after deductible (45-day maximum per calendar year), \$250 copay per confinement	100% (30-day maximum per calendar year)	80% after deductible	
Outpatient treatment of mental/nervous conditions	80% after deductible (20-visit maximum per calendar year)	50% after deductible (20-visit maximum per calendar year)	100% after \$20 copay (20-visit maximum per calendar year)	50% after deductible (20-visit maximum per calendar year)	100% after \$25 copay (20-visit maximum per calendar year)	80% up to \$500 per calendar year, then 50% after deductible	
Inpatient alcohol/drug treatment	80% after deductible (45-day maximum per calendar year, 2 courses of treatment during lifetime)	60% after deductible (45-day maximum per calendar year, 2 courses of treatment during lifetime)	90% (45-day maximum per calendar year, 2 courses of treatment during lifetime)	70% after deductible (45-day maximum per calendar year, 2 courses of treatment during lifetime), \$250 copay/confinement	100% (30-day maximum per calendar year, 90-day lifetime)	80% after deductible (45-day maximum per calendar year – coverage for retiree only)	



**AMERICAN WATER RETIREE COMPARISON CHART**  
**Medical, Dental and Prescription Drug Benefits**

**Horizon BCBSNJ Medical Plans**

Plan Feature	Pre-65 Plans				Post-65 Plan	
	Standard PPO		Premium PPO			Supplemental Comprehensive Plan
Network coverage type	In-network	Out-of-network	In-network	Out-of-network	EPO	
Outpatient alcohol/drug treatment	80% after deductible (20-visit maximum per calendar year)	50% after deductible (20-visit maximum per calendar year)	100% after \$20 copay (20-visit maximum per calendar year)	50% after deductible (20-visit maximum per calendar year)	In-network benefits only 100% for first treatment; the lesser of \$25 copay or 50% covered second and subsequent treatment courses (60-visit maximum per calendar year; 120-visit lifetime maximum)	80% up to \$500 per calendar year; then 50% after deductible (coverage for retiree only)
Prescription drugs (participant coinsurance or copay)						
Retail:						
• Generic		10%		10%	10%	10%
• Preferred brand		20%		20%	20%	20%
• Non-preferred brand		20%		20%	20%	20%
Mail order:						
• Generic		\$14		\$14	\$14	\$14
• Preferred brand		\$30		\$30	\$30	\$30
• Non-preferred brand		\$70		\$70	\$70	\$70

**AMERICAN WATER RETIREE COMPARISON CHART**  
**Medical, Dental and Prescription Drug Benefits**

**Dental**

		Pre-65 Plans	
Plan Feature	Standard PPO	Premium PPO	
Deductible (single/family)	\$100/\$200	\$50/\$100	
Preventive care	80% covered expenses after deductible	100% covered expenses with no deductible	
Basic and major services	50% after deductible	80% after deductible	
Calendar year maximum	\$1,000	\$1,000	
Orthodontia	Not Covered	\$1,500 lifetime maximum; pays 50% of covered expenses after deductible (covers employees and eligible dependents)	

*This chart only highlights medical option features, and certain limits may apply to some features. Benefits may be subject to Reasonable and Customary (R&C) limits. Official Plan documents govern in the event of any inconsistency between the provisions shown here and in the Plan documents.*

## ***Women's Health and Cancer Rights Act***

On October 21, 1998, a new federal law, the Women's Health and Cancer Rights Act, became effective. This law requires group health plans that provide coverage for mastectomies to also cover reconstructive surgery and prosthesis following mastectomies.

All medical plan options are in compliance with this law. The law mandates that a member receiving benefits for a medically necessary mastectomy who elects breast reconstruction after the mastectomy, will also receive coverage for:

- Reconstruction of the breast on which the mastectomy has been performed
- Surgery and reconstruction of the other breast to produce a symmetrical appearance
- Prosthesis
- Treatment of the physical complications of all stages of mastectomy, including lymphedemas.

This coverage will be provided in consultation with the attending physician and the patient, and will be subject to the same annual deductibles and coinsurance that apply for the mastectomy.

If you have any questions about coverage of mastectomies or reconstructive surgery, please contact the Horizon Member Services number on the back of your Horizon BC/BS ID card.

## ***Medicare Part D Notice of Creditable Coverage for employees over 65 still actively at work***

If you are actively at work at age 65 or older and then you retire and become Medicare-eligible you must call the Benefits Service Center to request a Notice of Creditable Coverage to avoid the Medicare Part D late enrollment fee.

## ***Continuing Coverage***

If your coverage or a dependent's coverage is terminated during the year, you may be able to continue some benefits coverage as provided for under a federal law known as the Consolidated Omnibus Reconciliation Act of 1986 (COBRA), as amended.

## ***Right to Amend or Terminate the Plans***

American Water reserves the right to amend or terminate at any time the benefits described in this benefit guide without prior notice to participants.

## ***Plan Documents Govern***

This benefit guide highlights some important information about these benefit plans. If a question ever arises concerning the nature and extent of the benefits under any of the plans described here, the terms of the plans as described in the actual legal documents of the plans will always govern.

Effective Date: April 14, 2003  
American Water Group Health Plans

**NOTICE OF PRIVACY PRACTICES**  
**HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT OF 1996**

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**THIS NOTICE DESCRIBES HOW MEDICAL INFORMATION ABOUT YOU MAY BE USED AND DISCLOSED AND HOW YOU CAN GET ACCESS TO THIS INFORMATION. PLEASE REVIEW IT CAREFULLY.**

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This Notice describes the practices of the American Water (“Company”) group health plans (the “Plan”) for protecting the privacy of protected health information. “Protected health information” is individually identifiable health information created or received by or on behalf of the Plan, that relates to your physical or mental health or condition, the health care provided to you, or payment for your health care.

This Notice describes how the Plan may use, disclose, and safeguard protected health information. The Plan is required by law to maintain the privacy of protected health information and to give you this Notice about its privacy practices and legal duties with respect to such health information.

Several of the health benefit programs offered to you under the Plan are administered by other entities (the “Third Party Administrators”) on behalf of the Plan. *This Notice only addresses the privacy practices of the Third Party Administrators for the Plan.* You should be aware that there are also several health benefit programs offered to you under the Plan which are insured by the insurance companies. If you participate in any of the insured benefits under the Plan, you will receive a separate notice of privacy practices from the applicable insurance company.

Your personal doctor, hospital or other health care provider may have different policies or practices regarding use and disclosure of your health information created in the doctor’s office or hospital. This Notice does not address the health information policies or practices of your health care providers.

**HOW THE PLAN OR THIRD PARTY ADMINISTRATORS MAY USE AND DISCLOSE PROTECTED HEALTH INFORMATION**

The following categories describe the different ways that the Plan or Third Party Administrator (on the Plans’ behalf) may use and disclose protected health information. Not every use or disclosure within a category will be listed.

**For Treatment.** It is unlikely, but possible that the Third Party Administrator or Plan may disclose protected health information to a health care provider that is treating you. For example, if you were unconscious or otherwise unable to provide your medical history as a result of an accident, the Third Party Administrator or Plan might disclose

protected health information to an emergency room physician regarding the nature of other treatments or prescription drugs you have received.

**For Payment.** The Third Party Administrator or Plan may use and disclose protected health information so that claims for payment with respect to health care services and supplies you receive from various health care providers may be processed and paid to the extent permitted under the terms of the Plan. For example, the Third Party Administrator may receive and maintain information about the prescription drugs you receive, or about surgery you receive at a hospital, in order to process the related claims for payment. As part of the claims process, the Third Party Administrator may input the information about the health care services or supplies you receive into an electronic claims processing system maintained by a nonaffiliated business.

**For Health Care Operations.** The Third Party Administrator or Plan may use and disclose protected health information for operations for the Plan. For example, the Third Party Administrator may use protected health information for case management or to make certain that the Plan Participants receive the health benefits to which they are entitled. Other examples include business planning, customer service, audits, underwriting, actuarial studies, and fraud and abuse detection. The Third Party Administrator or the Plan also may disclose protected health information to certain nonaffiliated vendors who assist the Plan with its health care operations, including benefits administration.

**To the Company, as Sponsor.** The Plan or Third Party Administrator may disclose protected health information to the Company, as the sponsor of the Plan, to permit the Company to perform Plan administration functions. For example, the Company, as sponsor, may contact the Third Party Administrator regarding a member's question about claims, benefits, etc. The Third Party Administrator or Plan also may disclose summary health information about the Plan enrollees to the Company, as sponsor, in order for the Company to obtain premium bids for the health insurance coverage offered through the Plan or to decide whether to modify, amend or terminate the Plan.

**Special Situations.** The Third Party Administrator also may use or disclose protected health information for the following purposes:

**Alternative Care.** To inform you about alternative treatments, therapies, health care providers, or settings of care.

**Health-Related Benefits, Products and Services.** To inform you about case management or care coordination, or about a health-related product or service (or payment for such product or service) that is provided by, or included in your plan benefits. This includes informing you about health care providers in provider network, replacement of, or enhancements to, the Plan, and health-related products or services available only to Plan members that add value to, but are not part of, the Plan Benefits.

**Research.** Under certain circumstances and subject to limitations and conditions imposed by law, for research purposes.

**As Required By Law.** When required by federal, state, or local law.

**To Avert Serious Threat to Health or Safety.** As permitted under law, when necessary to prevent a serious threat to your health and safety, or that of another person, or the public.

**Organ and Tissue Donation.** To appropriate organizations as necessary to facilitate your organ or tissue donation and transplantation.

**Worker's Compensation.** To comply with laws relating to workers' compensation or similar programs.

**Health Oversight and Public Health Activities.** To public health authorities for their authorized activities, including, for example, oversight, audits, investigations, inspections, and licensure. These activities are necessary for the government to monitor the health care system, certain government programs, and compliance with civil rights laws. The Third Party Administrator or Plan also may disclose protected health information for public health activities, including to prevent or control disease, injury or disability; to report child abuse, neglect or domestic violence; or to notify people of recalls of products they may be using.

**Lawsuits and Disputes.** To respond to a subpoena, discovery request, summons or other court or administrative order or other lawful process.

**Others Involved in Your Health Care.** To a family member or friend that you have identified as being involved in your health care or payment of your health care, unless you object. The Third Party Administrator or Plan also may disclose protected health information to an entity assisting in a disaster relieve effort, so that family members may be notified about your condition, status and location.

**Coroners, Medical Examiners, and Funeral Directors.** To a coroner or medical examiner for purposes of identifying a deceased person, determining the cause of death, or for other duties authorized by law. The Third Party Administrator or Plan may also release protected health information to funeral directors, as necessary to carry out their duties.

**Military and Veterans.** As required by military command authorities, if you are a member of the United States armed forces.

**National Security, Intelligence Activities, and Protective Services.** To authorized federal officials (1) for intelligence, counterintelligence, and other national security activities authorized by law; and (2) to enable them to provide protection to the President

of the United States, other authorized persons or foreign heads of state or to conduct special investigations.

**Inmates.** To a correctional institution or law enforcement official if you become an inmate in a correctional institution or are placed under the custody of a law enforcement official. Such release would be necessary (1) for the institution to provide you with health care; (2) to protect your health and safety or the health and safety of others; or (3) for the safety and security of the correctional institution and its personnel.

**Law Enforcement.** If asked to do so by a law enforcement official to provide information to identify or locate a suspect, fugitive, material witness, or missing person; about the victim of a crime under certain limited circumstances; about a death that may be the result of criminal conduct; about criminal conduct at Company sites; or, in emergency circumstances, as necessary to report a crime or certain related information.

## **OTHER USES AND DISCLOSURES OF PROTECTED HEALTH INFORMATION**

Other uses and disclosures of protected health information not covered by this Notice or by law may be used only with your written authorization and you may with certain exceptions revoke such authorization, in writing, at any time. Revocation will be effective only on a going forward basis; the Third Party Administrator or Plan will be unable to take back any disclosures the Third Party Administrator or Plan already may have while your authorization was in effect.

## **YOUR RIGHTS REGARDING PROTECTED HEALTH INFORMATION**

You have the rights described below regarding protected health information. Generally, these rights are accessible through the Third Party Administrator, unless the plan has protected health information that the Third Party Administrator does not have; this would be rare.

**Right to Inspect and Copy.** With certain exceptions, you may inspect and copy protected health information. To inspect and copy protected health information, you must submit a written request to the Third Party Administrator. You may be charged a fee for the cost of copying, mailing or other supplies associated with your request. If you agree in advance, the Third Party Administrator or Plan may provide a summary or explanation of the requested information instead of allowing inspection and copying for the information. You also would need to agree in advance to any fees for providing a summary or explanation.

A request to inspect and copy may be denied in limited circumstances. If you are denied access to protected health information, you may request that the denial be reviewed. If the grounds for denial of access are reviewable in accordance with law, the Third Party Administrator will designate a licensed health care professional to review your request and the denial.

**Right to Amend.** If you believe that the protected health information is incorrect or incomplete, you may ask that the information be amended. To request an amendment, you must submit a written request to the Third Party Administrator. A request for an amendment may be denied if the request is not in writing or does not include a reason to support the request, or if you ask to amend protected health information that: was not created by the Third Party Administrator or Plan (unless the person or entity that created the information is no longer available to make the amendment), or is not part of the information which you would be permitted to inspect and copy; or is accurate and complete.

**Right to Accounting or Disclosures.** You may request an accounting report of certain disclosures the Third Party Administrator or Plan has made of protected health information for certain reasons other than for treatment, payment and health care operations. Please keep in mind that most disclosures of protected health information will be for purposes of payment or health care operations, and therefore would not be included in an accounting report.

You must submit a request for an accounting report to the Third Party Administrator. You will need to state a time period of disclosures that may not be longer than six years prior to the date of your request, and may not include dates before April 14, 2003. The first accounting report you request within a 12-month period will be free. For additional lists requested during that period, you may be charged a fee for the costs of providing the accounting report. You will be notified of the cost involved and you may choose to withdraw or modify your request before any cost is incurred.

**Right to Request Restrictions.** You may request a restriction on certain uses and disclosures of protected health information. You also may request a restriction on disclosures of protected health information to someone who is involved in your care or payment for your care, like a family member or close friend. *Neither the Plan nor the Third Party Administrator is required to agree to your request.* If the Third Party Administrator or Plan does agree, the Third Party Administrator or Plan will comply with your request, unless the information is needed to provide you with emergency treatment and the Third Party Administrator or Plan discloses such information to a health care provider who will provide such treatment to you. Also, the Plan may at any time terminate its agreement to comply with the restriction, but only on a going-forward basis with respect to protected health information created or received after the termination.

To request a restriction, you must submit a request to the Third Party Administrator. Your request must state (1) what information you want to limit; (2) whether you want to limit use, disclosure or both; and (3) to whom you want the limits to apply.



**Right to Request Confidential Communications.** You may request that the Third Party Administrator or Plan communicate with you about protected health information by alternative means or at alternative locations *if* you clearly state that disclosure of such information could endanger you. For example, you can ask that the Third Party Administrator send you the explanation of benefits forms on claims you file for benefits under the Plan at work or by mail to a specified address. To request confidential communications, you must send a written request to the Third Party Administrator. The Plan will not ask you the reason for your request, but the Plan does require that your request state that you believe that the information could endanger you if it were not communicated by the alternative means or the alternative location you request. Your request must specify how or where you wish to be contacted. The Plan will accommodate all reasonable requests.

**Right to a Paper Copy of This Notice.** You may request a paper copy of this Notice, even if you have agreed to receive this Notice Electronically. To obtain a paper copy of this notice at any time, contact the Plan as directed at the end of this notice.

**Right to Submit a Complaint.** You may complain in writing to the Plan if you believe your privacy rights have been violated. Written complains may be submitted to the Third Party Administrator or the Plan, as directed at the end of this Notice.

You also may file a complaint with the Secretary of the United States Department of Health and Human Services if you believe that your privacy rights have been violated.

**We support your rights as described above.** You will not be retaliated against for exercising any of these rights, including the filing of a complaint with the Third Party Administrator, the Plan, or the Secretary of the United States Department of Health and Human Services.

## **EFFECTIVE DATE, AND CHANGES TO THIS NOTICE**

The Plan is required to abide by the terms of this Notice as currently in effect. This notice is effective as of the date shown in the header. The Plan reserves the right to change its privacy practices and this Notice at any time. The Plan reserves the right to make the revised or changed practices and Notice effective for protected health information the Plan or Third Party Administrator already has about you, as well as any information the Plan or Third Party Administrator may receive in the future. Any revised notice will state its effective date. The Plan will notify the employee/policyholder (not each dependent) within 60 days of making material changes to this Notice. You may request a copy of the Notice at any time. The Plan reserves the right to send future Notices by email with consent.

## CONTACT INFORMATION

*Please contact the Third Party Administrator if you have any questions, or to exercise your rights under this Notice, or to submit a complaint. The Third Party Administrator may be reached at the number and address listed on your identification card.*

Alternatively, you may contact the Plan if you have any questions about this Notice or the Plan's privacy practices, or to submit a complaint. Please contact the Plan as follows:

**American Water  
Benefits Service Center  
1025 Laurel Oak Road  
Voorhees, NJ 08043  
Telephone: (866) 888-8269**

## **Important Notice from American Water About Your Prescription Drug Coverage and Medicare Annual Notice of Creditable Coverage**

**Please read this notice carefully and keep it where you can find it. This notice has information about your current prescription drug coverage with American Water and about your options under Medicare's prescription drug coverage. This information can help you decide whether or not you want to join a Medicare drug plan. Information about where you can get help to make decisions about your prescription drug coverage is at the end of this notice.**

- 1. Medicare prescription drug coverage became available in 2006 to everyone with Medicare. You can get this coverage if you join a Medicare Prescription Drug Plan or join a Medicare Advantage Plan (like an HMO or PPO) that offers prescription drug coverage. All Medicare drug plans provide at least a standard level of coverage set by Medicare. Some plans may also offer more coverage for a higher monthly premium.**
- 2. American Water has determined that the prescription drug coverage offered by the Group Insurance Plan for Employees of American Water Works Co. Inc. and Its Designated Subsidiaries is, on average for all plan participants, expected to pay out at least as much as standard Medicare prescription drug coverage pays and is considered Creditable Coverage.**

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**Because your existing coverage is, on average, at least as good as standard Medicare prescription drug coverage, you can keep this coverage and not pay a higher premium (a penalty) if you later decide to join a Medicare drug plan.**

You can join a Medicare drug plan when you first become eligible for Medicare and each year from November 15<sup>th</sup> through December 31<sup>st</sup>. This may mean that you may have to wait to join a Medicare drug plan and that you may pay a higher premium (a penalty) if you join later. You may pay that higher premium (a penalty) as long as you have Medicare prescription drug coverage. However, if you lose creditable prescription drug coverage, through no fault of your own, you will be eligible for a sixty (60) day Special Enrollment Period (SEP) because you lost creditable coverage to join a Part D plan. *In addition, if you lose or decide to leave American Water's coverage; you will be eligible to join a Part D plan at that time using an Employer Group Special Enrollment Period.* You should compare your current coverage, including which drugs are covered at what cost, with the coverage and costs of the plans offering Medicare prescription drug coverage in your area.

**If you decide to join a Medicare drug plan, your American Water coverage will be affected. See below for more information about what happens to your current coverage if you join a Medicare drug plan.**

**If you do decide to join a Medicare drug plan and drop your American Water prescription drug coverage, be aware that you and your dependents will not be able to get this coverage back.**

You should also know that if you drop or lose your coverage with American Water and don't join a Medicare drug plan within 63 continuous days after your current coverage ends, you may pay a higher premium (a penalty) to join a Medicare drug plan later.

If you go 63 continuous days or longer without prescription drug coverage that's at least as good as Medicare's prescription drug coverage, your monthly premium may go up by at least 1% of the base beneficiary premium per month for every month that you did not have that coverage. For example, if you go nineteen months without coverage, your premium may consistently be at least 19% higher than the base beneficiary premium. You may have to pay this higher premium (a penalty) as long as you have Medicare prescription drug coverage. In addition, you may have to wait until the following November to join.

**For more information about this notice or your current prescription drug coverage...**

Contact the Benefits Service Center at 866-888-8269. **NOTE:** You'll get this notice each year. You will also get it before the next period you can join a Medicare drug plan, and if this coverage through American Water changes. You also may request a copy.

**For more information about your options under Medicare prescription drug coverage...**

More detailed information about Medicare plans that offer prescription drug coverage is in the "Medicare & You" handbook. You'll get a copy of the handbook in the mail every year from Medicare. You may also be contacted directly by Medicare drug plans.

For more information about Medicare prescription drug coverage:

- Visit [www.medicare.gov](http://www.medicare.gov)
- Call your State Health Insurance Assistance Program (see the inside back cover of your copy of the "Medicare & You" handbook for their telephone number) for personalized help,
- Call 1-800-MEDICARE (1-800-633-4227). TTY users should call 1-877-486-2048.

If you have limited income and resources, extra help paying for Medicare prescription drug coverage is available. For information about this extra help, visit Social Security on the web at [www.socialsecurity.gov](http://www.socialsecurity.gov), or call them at 1-800-772-1213 (TTY 1-800-325-0778).

**Remember: Keep this Creditable Coverage notice. If you decide to join one of the Medicare drug plans, you may be required to provide a copy of this notice when you join to show whether or not you have maintained creditable coverage and whether or not you are required to pay a higher premium (a penalty).**

Date:	10/31/08
Name of Entity/Sender:	American Water
Contact Office:	Benefits Service Center
Address:	1025 Laurel Oak Road, Voorhees, NJ 08043
Phone Number:	866-888-8269

# 2009 American Water Retiree Open Enrollment Form – Pre-65

1.) Review the Benefits letter to determine which benefit elections make sense for you and your family. 2) Record your elections on this Enrollment Form. 3) Once this form is completed, make a copy and return the original to the Benefits Service Center.

Please print clearly

**About You**

Name (Last, First, MI) \_\_\_\_\_ Social Security Number \_\_\_\_\_

Company Retired From: \_\_\_\_\_ Date of Retirement \_\_\_\_\_

Home Address \_\_\_\_\_ Age at Retirement \_\_\_\_\_

Home Telephone \_\_\_\_\_ E-mail \_\_\_\_\_

Daytime Telephone \_\_\_\_\_ Birth Date \_\_\_\_\_

Home Telephone \_\_\_\_\_ Marital Status \_\_\_\_\_

**Medical and Dental Plans**

Medical and Dental Plans	Monthly Cost	Contribution
Standard PPO and Standard Dental	Please refer to your enrollment letter for monthly contribution rates.	<input type="checkbox"/> Single or <input type="checkbox"/> Family
Premium PPO and Premium Dental		<input type="checkbox"/> Single or <input type="checkbox"/> Family
EPO and Premium Dental		<input type="checkbox"/> Single or <input type="checkbox"/> Family
No coverage		<input type="checkbox"/>

**Medical and Dental Dependent Information**

List all eligible family members (including yourself, spouse, and/or dependent children) you want covered under the Medical and Dental plans.

Name	Social Security Number	Relationship	Birth Date	Full Time Student (Yes or No)

\*E = Retired Employee, H = Husband, W = Wife, S = Son, D = Daughter, L = Legal Custody, X = Female Sponsored Child, Y = Male Sponsored Child

**Your Approval**

I authorize these elections, as well as any payments required for these elections. I understand that these elections will be in effect through the plan year and cannot be changed unless I have a qualifying status change. I certify that the dependent(s) listed above meet the eligibility requirements for the plan(s) in which they are enrolled.

Print Name: \_\_\_\_\_ Date: \_\_\_\_\_

Your Signature: \_\_\_\_\_



AMERICAN WATER

American Water  
Benefits Service Center  
1025 Laurel Oak Road  
Voorhees, NJ 08043  
[@anwater.com](http://www.benefits_service-center)

P 866-888-8269  
F 856-672-2849

October 28, 2008

## 2009 Open Enrollment

Dear American Water Retiree:

The 2009 healthcare open enrollment period for retirees will begin on October 31, 2008 and extend through November 21, 2008. During this time:

- You may add or delete dependents under our medical plan or choose to decline coverage.

**Your current coverage with Horizon will remain the same. If you would like to add or delete a dependent or cancel coverage, please contact the Benefits Service Center toll free at 1.866.888.8269 no later than November 21, 2008.**

Information is attached concerning our annual obligation to provide notice as required under federal law on the Women's Health and Cancer Rights Act and the Health Insurance Portability and Accountability Act of 1996 (HIPAA).

The health care crisis is a very complex issue in which we all have a role. We urge you to take steps to be part of the solution for a healthier future. Some services that could help you and the company are available:

- Horizon's website [www.horizonblue.com/nationalaccounts](http://www.horizonblue.com/nationalaccounts). We encourage you to use this website to access generic vs. brand drug alternatives.

We continue to enjoy minimal monthly contributions for our medical insurance while our company continues to offer excellent health care programs that provide real quality and value.

### **Medicare D**

With this letter, we have included information for you if you are age 65 or about to turn age 65. The attached Notice of Creditable Coverage is about Medicare Part D's prescription drug benefit. You will likely find that your American Water retiree medical plan provides more generous prescription drug benefits than Part D and **you should not take any action during the Medicare Part D enrollment period**. If you do enroll in Part D, you will lose your comprehensive American Water medical and prescription drug coverage.

### **What Do You Need To Do?**

**Medical Plan** – Decide if you want to remain in your current Medical Plan, or decline coverage. If you make no election, you will automatically remain in the same plan. Coverage provisions will not change. Attached is a Medical Plan Comparison Chart that allows you to view the services and reimbursements under the plans.

### **Special Note – Dependent Eligibility – For 2009 Newly Added Dependents**

You will be required to provide proofs to verify the eligibility of each dependent you add to your group insurance plans. For proof of marital status you will be required to provide a marriage certificate and a current tax return showing "married filing jointly" or "married filing separately". For each dependent child you will be required to provide a birth certificate. If the dependent is not your natural born child, you will be required to submit additional documentation. When your enrollment form is received and it is determined that additional documentation is needed for your newly enrolled dependents, the Benefits Service Center will contact you.

Please contact the Benefits Service Center at 1.866.888.8269 if you have any questions.

**Please Note:** After Open Enrollment, you will only be able to make changes to your benefits if you experience a qualified family status change and notify the BSC within 31 days of the status change.

Sincerely,



Deborah L. Krauss-Kelleher

DKK/jhs

Attachments





American Water Works Company, Inc. – Retiree Medical Comparison Chart  
(Excluding Pennsylvania)

	Pre-65 Retirees		Post-65 Retirees
	PPO In Network	PPO Out of Network	Supplemental Comprehensive Plan
Skilled nursing facility	90% (120-day maximum)	70% after deductible (120-day maximum)	80% (120-day maximum)
Hospice inpatient	90% (90-day lifetime maximum)	70% after deductible (90-day lifetime maximum)	80% after deductible
Hospice outpatient	90% (\$5,000 lifetime maximum)	70% after deductible (\$5,000 lifetime maximum)	80% after deductible (\$5,000 lifetime maximum)
Durable medical equipment	90%	90%	80% after deductible
Short-term rehabilitation	90% (60-day maximum per calendar year for acute conditions only)	70% after deductible (60-day maximum per calendar year for acute conditions only)	80% after deductible
<b>Mental Health and Chemical Dependency</b>			
Inpatient treatment of mental/nervous conditions	90% (45-day maximum per calendar year)	70% after deductible (45-day maximum per calendar year)	80% after deductible
Outpatient treatment of mental/nervous conditions	100% after \$20 copay (20-visit maximum per calendar year)	50% after deductible (20-visit maximum per calendar year)	80% up to \$500 per calendar year; then 50% after deductible
Inpatient alcohol/drug treatment	90% (45-day maximum per calendar year, 2 courses of treatment during lifetime)	70% after deductible and \$250 copay per confinement (45-day maximum per calendar year, 2 courses of treatment during lifetime)	80% after deductible (45-day maximum per calendar year—coverage for retiree only)
Outpatient alcohol/drug treatment	100% after \$20 copay (20-visit maximum per calendar year)	50% after deductible (20-visit maximum per calendar year)	80% up to \$500 per calendar year; then 50% after deductible (coverage for retiree only)
<b>Prescription Drugs - Administered by Horizon BCBSTU</b>			
<b>Retail (34-day supply)</b>			
• Generic	10%	10%	10%
• Preferred brand	20%	20%	20%
• Non-preferred	20%	20%	20%
<b>Mail order (90-day supply)</b>			
• Generic	\$5	\$5	\$5
• Preferred brand	\$15	\$15	\$15
• Non-preferred	\$15	\$15	\$15

**American Water Works Company, Inc. – Retiree Medical Comparison Chart  
(Excluding Pennsylvania)**

	Pre-65 Retirees	
Dental		
Vendor	Aetna	
Deductible • (single/family)	\$50/\$100	
Preventive care	100% covered expenses with no deductible	
Basic and major services	80% after deductible	
Calendar year maximum	\$1,000	
Orthodontia	\$1,500 lifetime maximum; pays 50% of covered expenses after deductible (covers retirees and eligible dependents)	

*This chart only highlights medical option features, and certain limits may apply to some features. Benefits may be subject to Reasonable and Customary (R&C) limits. Official Plan documents govern in the event of any inconsistency between the provisions shown here and in the Plan documents.*

## ***Women's Health and Cancer Rights Act***

On October 21, 1998, a new federal law, the Women's Health and Cancer Rights Act, became effective. This law requires group health plans that provide coverage for mastectomies to also cover reconstructive surgery and prosthesis following mastectomies.

All medical plan options are in compliance with this law. The law mandates that a member receiving benefits for a medically necessary mastectomy who elects breast reconstruction after the mastectomy, will also receive coverage for:

- Reconstruction of the breast on which the mastectomy has been performed
- Surgery and reconstruction of the other breast to produce a symmetrical appearance
- Prosthesis
- Treatment of the physical complications of all stages of mastectomy, including lymphedemas.

This coverage will be provided in consultation with the attending physician and the patient, and will be subject to the same annual deductibles and coinsurance that apply for the mastectomy.

If you have any questions about coverage of mastectomies or reconstructive surgery, please contact the Horizon Member Services number on the back of your Horizon BC/BS ID card.

## ***Medicare Part D Notice of Creditable Coverage for employees over 65 still actively at work***

If you are actively at work at age 65 or older and then you retire and become Medicare-eligible you must call the Benefits Service Center to request a Notice of Creditable Coverage to avoid the Medicare Part D late enrollment fee.

## ***Continuing Coverage***

If your coverage or a dependent's coverage is terminated during the year, you may be able to continue some benefits coverage as provided for under a federal law known as the Consolidated Omnibus Reconciliation Act of 1986 (COBRA), as amended.

## ***Right to Amend or Terminate the Plans***

American Water reserves the right to amend or terminate at any time the benefits described in this benefit guide without prior notice to participants.

## ***Plan Documents Govern***

This benefit guide highlights some important information about these benefit plans. If a question ever arises concerning the nature and extent of the benefits under any of the plans described here, the terms of the plans as described in the actual legal documents of the plans will always govern.

**Effective Date: April 14, 2003**  
**American Water Group Health Plans**

**NOTICE OF PRIVACY PRACTICES**  
**HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT OF 1996**

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**THIS NOTICE DESCRIBES HOW MEDICAL INFORMATION ABOUT YOU MAY BE USED AND DISCLOSED AND HOW YOU CAN GET ACCESS TO THIS INFORMATION. PLEASE REVIEW IT CAREFULLY.**

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This Notice describes the practices of the American Water (“Company”) group health plans (the “Plan”) for protecting the privacy of protected health information. “Protected health information” is individually identifiable health information created or received by or on behalf of the Plan, that relates to your physical or mental health or condition, the health care provided to you, or payment for your health care.

This Notice describes how the Plan may use, disclose, and safeguard protected health information. The Plan is required by law to maintain the privacy of protected health information and to give you this Notice about its privacy practices and legal duties with respect to such health information.

Several of the health benefit programs offered to you under the Plan are administered by other entities (the “Third Party Administrators”) on behalf of the Plan. *This Notice only addresses the privacy practices of the Third Party Administrators for the Plan.* You should be aware that there are also several health benefit programs offered to you under the Plan which are insured by the insurance companies. If you participate in any of the insured benefits under the Plan, you will receive a separate notice of privacy practices from the applicable insurance company.

Your personal doctor, hospital or other health care provider may have different policies or practices regarding use and disclosure of your health information created in the doctor’s office or hospital. This Notice does not address the health information policies or practices of your health care providers.

**HOW THE PLAN OR THIRD PARTY ADMINISTRATORS MAY USE AND DISCLOSE PROTECTED HEALTH INFORMATION**

The following categories describe the different ways that the Plan or Third Party Administrator (on the Plans’ behalf) may use and disclose protected health information. Not every use or disclosure within a category will be listed.

**For Treatment.** It is unlikely, but possible that the Third Party Administrator or Plan may disclose protected health information to a health care provider that is treating you. For example, if you were unconscious or otherwise unable to provide your medical history as a result of an accident, the Third Party Administrator or Plan might disclose

protected health information to an emergency room physician regarding the nature of other treatments or prescription drugs you have received.

**For Payment.** The Third Party Administrator or Plan may use and disclose protected health information so that claims for payment with respect to health care services and supplies you receive from various health care providers may be processed and paid to the extent permitted under the terms of the Plan. For example, the Third Party Administrator may receive and maintain information about the prescription drugs you receive, or about surgery you receive at a hospital, in order to process the related claims for payment. As part of the claims process, the Third Party Administrator may input the information about the health care services or supplies you receive into an electronic claims processing system maintained by a nonaffiliated business.

**For Health Care Operations.** The Third Party Administrator or Plan may use and disclose protected health information for operations for the Plan. For example, the Third Party Administrator may use protected health information for case management or to make certain that the Plan Participants receive the health benefits to which they are entitled. Other examples include business planning, customer service, audits, underwriting, actuarial studies, and fraud and abuse detection. The Third Party Administrator or the Plan also may disclose protected health information to certain nonaffiliated vendors who assist the Plan with its health care operations, including benefits administration.

**To the Company, as Sponsor.** The Plan or Third Party Administrator may disclose protected health information to the Company, as the sponsor of the Plan, to permit the Company to perform Plan administration functions. For example, the Company, as sponsor, may contact the Third Party Administrator regarding a member's question about claims, benefits, etc. The Third Party Administrator or Plan also may disclose summary health information about the Plan enrollees to the Company, as sponsor, in order for the Company to obtain premium bids for the health insurance coverage offered through the Plan or to decide whether to modify, amend or terminate the Plan.

**Special Situations.** The Third Party Administrator also may use or disclose protected health information for the following purposes:

**Alternative Care.** To inform you about alternative treatments, therapies, health care providers, or settings of care.

**Health-Related Benefits, Products and Services.** To inform you about case management or care coordination, or about a health-related product or service (or payment for such product or service) that is provided by, or included in your plan benefits. This includes informing you about health care providers in provider network, replacement of, or enhancements to, the Plan, and health-related products or services available only to Plan members that add value to, but are not part of, the Plan Benefits.

**Research.** Under certain circumstances and subject to limitations and conditions imposed by law, for research purposes.

**As Required By Law.** When required by federal, state, or local law.

**To Avert Serious Threat to Health or Safety.** As permitted under law, when necessary to prevent a serious threat to your health and safety, or that of another person, or the public.

**Organ and Tissue Donation.** To appropriate organizations as necessary to facilitate your organ or tissue donation and transplantation.

**Worker's Compensation.** To comply with laws relating to workers' compensation or similar programs.

**Health Oversight and Public Health Activities.** To public health authorities for their authorized activities, including, for example, oversight, audits, investigations, inspections, and licensure. These activities are necessary for the government to monitor the health care system, certain government programs, and compliance with civil rights laws. The Third Party Administrator or Plan also may disclose protected health information for public health activities, including to prevent or control disease, injury or disability; to report child abuse, neglect or domestic violence; or to notify people of recalls of products they may be using.

**Lawsuits and Disputes.** To respond to a subpoena, discovery request, summons or other court or administrative order or other lawful process.

**Others Involved in Your Health Care.** To a family member or friend that you have identified as being involved in your health care or payment of your health care, unless you object. The Third Party Administrator or Plan also may disclose protected health information to an entity assisting in a disaster relief effort, so that family members may be notified about your condition, status and location.

**Coroners, Medical Examiners, and Funeral Directors.** To a coroner or medical examiner for purposes of identifying a deceased person, determining the cause of death, or for other duties authorized by law. The Third Party Administrator or Plan may also release protected health information to funeral directors, as necessary to carry out their duties.

**Military and Veterans.** As required by military command authorities, if you are a member of the United States armed forces.

**National Security, Intelligence Activities, and Protective Services.** To authorized federal officials (1) for intelligence, counterintelligence, and other national security activities authorized by law; and (2) to enable them to provide protection to the President

of the United States, other authorized persons or foreign heads of state or to conduct special investigations.

**Inmates.** To a correctional institution or law enforcement official if you become an inmate in a correctional institution or are placed under the custody of a law enforcement official. Such release would be necessary (1) for the institution to provide you with health care; (2) to protect your health and safety or the health and safety of others; or (3) for the safety and security of the correctional institution and its personnel.

**Law Enforcement.** If asked to do so by a law enforcement official to provide information to identify or locate a suspect, fugitive, material witness, or missing person; about the victim of a crime under certain limited circumstances; about a death that may be the result of criminal conduct; about criminal conduct at Company sites; or, in emergency circumstances, as necessary to report a crime or certain related information.

## **OTHER USES AND DISCLOSURES OF PROTECTED HEALTH INFORMATION**

Other uses and disclosures of protected health information not covered by this Notice or by law may be used only with your written authorization and you may with certain exceptions revoke such authorization, in writing, at any time. Revocation will be effective only on a going forward basis; the Third Party Administrator or Plan will be unable to take back any disclosures the Third Party Administrator or Plan already may have while your authorization was in effect.

## **YOUR RIGHTS REGARDING PROTECTED HEALTH INFORMATION**

You have the rights described below regarding protected health information. Generally, these rights are accessible through the Third Party Administrator, unless the plan has protected health information that the Third Party Administrator does not have; this would be rare.

**Right to Inspect and Copy.** With certain exceptions, you may inspect and copy protected health information. To inspect and copy protected health information, you must submit a written request to the Third Party Administrator. You may be charged a fee for the cost of copying, mailing or other supplies associated with your request. If you agree in advance, the Third Party Administrator or Plan may provide a summary or explanation of the requested information instead of allowing inspection and copying for the information. You also would need to agree in advance to any fees for providing a summary or explanation.

A request to inspect and copy may be denied in limited circumstances. If you are denied access to protected health information, you may request that the denial be reviewed. If the grounds for denial of access are reviewable in accordance with law, the Third Party Administrator will designate a licensed health care professional to review your request and the denial.



**Right to Amend.** If you believe that the protected health information is incorrect or incomplete, you may ask that the information be amended. To request an amendment, you must submit a written request to the Third Party Administrator. A request for an amendment may be denied if the request is not in writing or does not include a reason to support the request, or if you ask to amend protected health information that: was not created by the Third Party Administrator or Plan (unless the person or entity that created the information is no longer available to make the amendment), or is not part of the information which you would be permitted to inspect and copy; or is accurate and complete.

**Right to Accounting or Disclosures.** You may request an accounting report of certain disclosures the Third Party Administrator or Plan has made of protected health information for certain reasons other than for treatment, payment and health care operations. Please keep in mind that most disclosures of protected health information will be for purposes of payment or health care operations, and therefore would not be included in an accounting report.

You must submit a request for an accounting report to the Third Party Administrator. You will need to state a time period of disclosures that may not be longer than six years prior to the date of your request, and may not include dates before April 14, 2003. The first accounting report you request within a 12-month period will be free. For additional lists requested during that period, you may be charged a fee for the costs of providing the accounting report. You will be notified of the cost involved and you may choose to withdraw or modify your request before any cost is incurred.

**Right to Request Restrictions.** You may request a restriction on certain uses and disclosures of protected health information. You also may request a restriction on disclosures of protected health information to someone who is involved in your care or payment for your care, like a family member or close friend. *Neither the Plan nor the Third Party Administrator is required to agree to your request.* If the Third Party Administrator or Plan does agree, the Third Party Administrator or Plan will comply with your request, unless the information is needed to provide you with emergency treatment and the Third Party Administrator or Plan discloses such information to a health care provider who will provide such treatment to you. Also, the Plan may at any time terminate its agreement to comply with the restriction, but only on a going-forward basis with respect to protected health information created or received after the termination.

To request a restriction, you must submit a request to the Third Party Administrator. Your request must state (1) what information you want to limit; (2) whether you want to limit use, disclosure or both; and (3) to whom you want the limits to apply.

**Right to Request Confidential Communications.** You may request that the Third Party Administrator or Plan communicate with you about protected health information by alternative means or at alternative locations *if* you clearly state that disclosure of such information could endanger you. For example, you can ask that the Third Party Administrator send you the explanation of benefits forms on claims you file for benefits under the Plan at work or by mail to a specified address. To request confidential communications, you must send a written request to the Third Party Administrator. The Plan will not ask you the reason for your request, but the Plan does require that your request state that you believe that the information could endanger you if it were not communicated by the alternative means or the alternative location you request. Your request must specify how or where you wish to be contacted. The Plan will accommodate all reasonable requests.

**Right to a Paper Copy of This Notice.** You may request a paper copy of this Notice, even if you have agreed to receive this Notice Electronically. To obtain a paper copy of this notice at any time, contact the Plan as directed at the end of this notice.

**Right to Submit a Complaint.** You may complain in writing to the Plan if you believe your privacy rights have been violated. Written complains may be submitted to the Third Party Administrator or the Plan, as directed at the end of this Notice.

You also may file a complaint with the Secretary of the United States Department of Health and Human Services if you believe that your privacy rights have been violated.

**We support your rights as described above.** You will not be retaliated against for exercising any of these rights, including the filing of a complaint with the Third Party Administrator, the Plan, or the Secretary of the United States Department of Health and Human Services.

#### **EFFECTIVE DATE, AND CHANGES TO THIS NOTICE**

The Plan is required to abide by the terms of this Notice as currently in effect. This notice is effective as of the date shown in the header. The Plan reserves the right to change its privacy practices and this Notice at any time. The Plan reserves the right to make the revised or changed practices and Notice effective for protected health information the Plan or Third Party Administrator already has about you, as well as any information the Plan or Third Party Administrator may receive in the future. Any revised notice will state its effective date. The Plan will notify the employee/policyholder (not each dependent) within 60 days of making material changes to this Notice. You may request a copy of the Notice at any time. The Plan reserves the right to send future Notices by email with consent.

## CONTACT INFORMATION

*Please contact the Third Party Administrator if you have any questions, or to exercise your rights under this Notice, or to submit a complaint. The Third Party Administrator may be reached at the number and address listed on your identification card.*

Alternatively, you may contact the Plan if you have any questions about this Notice or the Plan's privacy practices, or to submit a complaint. Please contact the Plan as follows:

**American Water  
Benefits Service Center  
1025 Laurel Oak Road  
Voorhees, NJ 08043  
Telephone: (866) 888-8269**

## **Important Notice from American Water About Your Prescription Drug Coverage and Medicare Annual Notice of Creditable Coverage**

**Please read this notice carefully and keep it where you can find it. This notice has information about your current prescription drug coverage with American Water and about your options under Medicare's prescription drug coverage. This information can help you decide whether or not you want to join a Medicare drug plan. Information about where you can get help to make decisions about your prescription drug coverage is at the end of this notice.**

- 1. Medicare prescription drug coverage became available in 2006 to everyone with Medicare. You can get this coverage if you join a Medicare Prescription Drug Plan or join a Medicare Advantage Plan (like an HMO or PPO) that offers prescription drug coverage. All Medicare drug plans provide at least a standard level of coverage set by Medicare. Some plans may also offer more coverage for a higher monthly premium.**
- 2. American Water has determined that the prescription drug coverage offered by the Group Insurance Plan for Employees of American Water Works Co. Inc. and Its Designated Subsidiaries is, on average for all plan participants, expected to pay out at least as much as standard Medicare prescription drug coverage pays and is considered Creditable Coverage.**

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**Because your existing coverage is, on average, at least as good as standard Medicare prescription drug coverage, you can keep this coverage and not pay a higher premium (a penalty) if you later decide to join a Medicare drug plan.**

You can join a Medicare drug plan when you first become eligible for Medicare and each year from November 15<sup>th</sup> through December 31<sup>st</sup>. This may mean that you may have to wait to join a Medicare drug plan and that you may pay a higher premium (a penalty) if you join later. You may pay that higher premium (a penalty) as long as you have Medicare prescription drug coverage. However, if you lose creditable prescription drug coverage, through no fault of your own, you will be eligible for a sixty (60) day Special Enrollment Period (SEP) because you lost creditable coverage to join a Part D plan. *In addition, if you lose or decide to leave American Water's coverage; you will be eligible to join a Part D plan at that time using an Employer Group Special Enrollment Period.* You should compare your current coverage, including which drugs are covered at what cost, with the coverage and costs of the plans offering Medicare prescription drug coverage in your area.

**If you decide to join a Medicare drug plan, your American Water coverage will be affected. See below for more information about what happens to your current coverage if you join a Medicare drug plan.**

**If you do decide to join a Medicare drug plan and drop your American Water prescription drug coverage, be aware that you and your dependents will not be able to get this coverage back.**

You should also know that if you drop or lose your coverage with American Water and don't join a Medicare drug plan within 63 continuous days after your current coverage ends, you may pay a higher premium (a penalty) to join a Medicare drug plan later.

If you go 63 continuous days or longer without prescription drug coverage that's at least as good as Medicare's prescription drug coverage, your monthly premium may go up by at least 1% of the base beneficiary premium per month for every month that you did not have that coverage. For example, if you go nineteen months without coverage, your premium may consistently be at least 19% higher than the base beneficiary premium. You may have to pay this higher premium (a penalty) as long as you have Medicare prescription drug coverage. In addition, you may have to wait until the following November to join.

**For more information about this notice or your current prescription drug coverage...**

Contact the Benefits Service Center at 866-888-8269. **NOTE:** You'll get this notice each year. You will also get it before the next period you can join a Medicare drug plan, and if this coverage through American Water changes. You also may request a copy.

**For more information about your options under Medicare prescription drug coverage...**

More detailed information about Medicare plans that offer prescription drug coverage is in the "Medicare & You" handbook. You'll get a copy of the handbook in the mail every year from Medicare. You may also be contacted directly by Medicare drug plans.

For more information about Medicare prescription drug coverage:

- Visit [www.medicare.gov](http://www.medicare.gov)
- Call your State Health Insurance Assistance Program (see the inside back cover of your copy of the "Medicare & You" handbook for their telephone number) for personalized help,
- Call 1-800-MEDICARE (1-800-633-4227). TTY users should call 1-877-486-2048.

**KENTUCKY-AMERICAN WATER COMPANY**  
**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

20. Provide all employment contracts between Kentucky-American and its non-management employees that are currently in effect and the most recent contracts previously in effect.

Response:

Please see attached.

For electronic version, refer to KAW\_R\_PSCDR1#20\_111408.pdf.

## OUTSIDE UNION CONTRACT

November 1, 2007 – October 31, 2010

CONTRACTBETWEENKENTUCKY-AMERICAN WATERANDNATIONAL CONFERENCE OF FIREMEN AND OILERSLOCAL UNION 320

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A G R E E M E N T

THIS AGREEMENT executed on \_\_\_\_\_ and effective as of the \_\_\_th of \_\_\_\_\_, by and between KENTUCKY-AMERICAN WATER of Lexington, Kentucky, party of the first part, hereinafter referred to as the "Company," and NATIONAL CONFERENCE OF FIREMEN AND OILERS, LOCAL 320, of Louisville, Kentucky, party of the second part, hereinafter referred to as the "Union;"

W I T N E S S E T H:

WHEREAS, the Company is engaged in furnishing an essential public service which vitally affects the health, safety, comfort, and general well-being of a large number of people in the communities furnished water service by the Company; and

WHEREAS, the very existence of the Company is conditioned upon carrying out its obligations and responsibilities to the public served; and

WHEREAS, this responsibility to the public is a mutual responsibility of Associates and management which requires that any disputes arising between the Associates and management be settled in an orderly way without interruption of water service; and

WHEREAS, both parties to this Agreement hereby recognize this mutual responsibility of service to the public.

NOW, THEREFORE, in furtherance of harmonious relations among Associates, the Management, and the public, it is mutually agreed by the parties hereto that there shall be no strike or lockout during the term of this Agreement, and this mutually agreed covenant shall continue through the future relations between the parties hereto, and that all matters of dispute pertaining to the interpretation or application of the terms of this Agreement shall be settled by arbitration as hereinafter provided.

It is further agreed as follows:

SECTION 1. RECOGNITION

The Company shall recognize the Union as the sole representative of Associates covered by this Agreement except for the associates covered by what is known as the Inside Contract group, non-union/non-management and management personnel. The Company agrees to bargain collectively with the properly constituted and proven representatives of the Union on the matters affecting such associates.

## SECTION 2. NEW ASSOCIATES

It is recognized by the parties hereto that in the operation of the water works property of the Company on account of the responsibility at all times to furnish a safe and adequate supply of water to the City of Lexington and surrounding territory, there can be no division of this responsibility, and it is agreed that the Company, therefore, must be unhampered in the selection of its associates.

The Company agrees that in the filling of vacancies it will give preference to former qualified associates of the Company whose employment was terminated by layoff. Moreover, the Company agrees that this Section is to be understood as subject to the provisions of this Agreement in regard to seniority, and any differences between the Company and the Union under this Section will be subject to the arbitration provisions of this Agreement.

## SECTION 3. UNION SECURITY

The Company agrees that all present associates of the Company represented by the Bargaining Unit must, as a condition of continued employment, become members of the Union within thirty (30) calendar days from the effective date of this Agreement and remain members in good standing for the duration of this Agreement.

The Company further agrees that all new associates eligible for membership in the Bargaining Unit will be required as a condition of continued employment to become members of the Union within thirty (30) calendar days from the date of their employment and remain members in good standing for the duration of this Agreement.

It is further agreed that each new associate shall be granted a period not to exceed ninety (90) calendar days as a probationary period to demonstrate their ability and qualifications to perform the duties for which they were hired. In the event a new associate fails to qualify within the ninety- (90) calendar day period following the date of their employment they shall be discharged. This provision in no way relieves the associate of joining the Union as provided above.

It is agreed between the parties that seniority rights for new associates shall not exist until after ninety- (90) calendar day's continuous employment by the Company. However, after ninety- (90) calendar day's continuous employment, seniority rights shall revert to, and be considered to have been in full force and effect, since the beginning of the ninety- (90) calendar day's continuous employment. An evaluation shall be performed at interim periods during the employment.

SECTION 4. UNION DUES

Dues shall be deducted bi-weekly by the Company from the wages of each member of the Union who is an associate of the Company, and who requests and authorizes the Company in writing to make such deductions from their wages or salary. Deductions shall be made by the Company every other week and shall be remitted once per month to the Secretary-Treasurer of the Union.

SECTION 5. RULES, REGULATIONS, AND GOOD FAITH

The Union agrees that its officers and members will live up to the Company's reasonable rules and regulations in the interest of safety, economy and continuity of service to the public.

The Union and Company agree that they will not engage in subterfuge for the purpose of defeating or evading the provisions of this Agreement.

SECTION 6. SENIORITY

Beginning with the effective date of this contract, the seniority provisions are as follows:

It is understood and agreed that in all cases of job bidding and transfer of associates, the following factors shall be considered.

1. Length of continuous service. (defined as seniority within the outside union group)
2. Qualifications.
3. Physical fitness.

The Company will review all relevant information relating to all bidders on any job and has the right to determine which bidder has the qualifications for the position. Only if it is determined that items 2 and 3 are equal, shall item 1 govern. The first criteria determining the length of continuous service will be company-wide seniority. All associates in the Union are divided into two departments:

Production

Associates in the Production Department are classified as follows:

Treatment Plant Operator  
Maintenance Technician I  
Maintenance Technician II  
Treatment Plant Operator - Fixed Relief  
Treatment Plant Operator - Relief  
Treatment Plant Operator – Utility

Network

The associates in the Network Department are classified as follows:

Backhoe Operator  
Junior Backhoe/Crew Leader  
Crew Leader  
Utility  
Meter Technician  
Field Service Representative  
Meter Reader (as of 11-1-88)  
Meter Reader (after 11-1-88 but prior to 11-1-98)  
Meter Reader (as of 11-1-98)

The associates in the Utility classification may be assigned to either the Network or Production Departments.

The evening shift crew/s, if qualified, will be allowed to use the small backhoe without calling in a Backhoe Operator.

Whenever a large backhoe is needed, the senior available qualified Backhoe Operator must be contacted. The Junior Backhoe/Crew Leader will relieve the Backhoe Operator during vacancies, if in the judgment of the company it is needed. The Company reserves the right to fill the Junior Backhoe/Crew Leader position with the senior qualified associate when the position is vacant.

In cases of job bidding or transfer or decrease of associates in any particular department, factor 1 in this Section shall be interpreted to mean length of continuous service within the company.

Seniority shall be in accordance with overall company-wide seniority within the outside union group.

Notice of vacancy in an existing position or a newly created position shall be posted at places accessible to associates affected, and shall remain posted for a period of four consecutive days, within which time applicants eligible and desiring to fill such vacancy shall apply in writing to the official of the Company designated in the notice. Such notice shall set forth title of position to be filled, hours of work, days of relief, rate of pay and outline of duties. Within four consecutive days after the expiration of the posting period, the Company shall have assigned the accepted applicant to such vacancy or newly created position. In the event circumstances exist which will not allow the Company to move the successful bidder, the Company will be granted up to thirty (30) calendar days to move the associate to the duties of the bidden position. If at the end of this thirty- (30) calendar day period the associate is not actually performing these duties, the rate of pay for the bidden position will begin, provided pay scales are not a lower rate of pay.

The decision to apply or not to apply for promotion or transfer to an existing position or a newly created position is entirely within the associate's own option. The Union shall receive a copy of all bids.

When a job vacancy is posted and awarded to the successful bidder in accordance with the provisions of this Agreement, the second successful bidder will be listed on the Notice of Assignment. If the successful bidder who was awarded the position in accordance with this section does not qualify, or within the first 15 working days voluntarily steps down, the job will be awarded to the second successful bidder on the Notice of Assignment. If the second successful bidder does not qualify, or within the first 15 working days voluntarily steps down, the job will be reposted. This procedure will be applicable to all job vacancies, which will be affected by such disqualification or voluntary disqualification, within the first 15 working days, providing the associate, or associates involved have not qualified for the position they presently hold.

In the event a vacancy occurs while an associate is on vacation or sick leave, it is agreed that the Union and Company will jointly notify said associate of the existing vacancy. The Company will send a copy of this notice by regular U.S. mail delivery. The notice will be sent to the address of an associate as listed in the Company files. A copy of all mailed notices will be given to the appropriate shop stewards.

If the Union and the Company are unable to contact said associate, the associate shall be granted 48 hours at the conclusion of their vacation or sick leave the opportunity to bid on the vacancy.

Any associate assigned to a new position shall have up to ninety (90) working days in which to demonstrate their qualifications to perform the duties of that position as determined by the Company. If an associate is unable to qualify, or within the first 15 working days voluntarily steps down, they may return to the position from which they came without loss of seniority, even though an extension of the period has been granted, but shall forfeit for twelve (12) months all rights to bid for any job requiring like skills which may be subsequently posted. When an associate qualifies for a position, their seniority reverts back to the date of the awarding of the job. Company agrees to pay an associate in training for a classified position the rate of pay for that position when they perform the duties by themselves. An associate in training for a higher paying job shall be paid their present rate of pay for the first 90 working days or less if they are qualified sooner by the Company. Payment of the rate of pay as mentioned above shall in no way indicate that the associate has qualified for the position.

When an associate permanently fills a vacancy that requires certification by federal, state or local governmental agencies, they must demonstrate their ability to pass the certification test within ninety (90) calendar days. However, if the associate does not have the required job experience to fulfill the certification requirements of the governmental agency, they may be granted the necessary time to gain the job experience.

The Company reserves the right to temporarily fill any vacancy pending the operation of the procedure described hereinbefore. Temporary layoff shall be considered permanent when the associate has been laid off for twenty-four (24) consecutive months, and any seniority rights established prior to permanent layoff shall, in event of rehiring, be considered nil.

If an associate fails to return to work within ten (10) working days after they have been notified by registered mail to return to work after such layoffs, and does not give a satisfactory reason after investigation by the Company and the Union for their failure to return within said ten

(10) working days, any seniority record theretofore established shall be broken and such seniority record shall thereupon be considered nil.

The senior associate in the top ranking classification in each of the shift departments shall have the right to select the shift they are to work and shall have the right to choose their weekly days off; provided, however, that after the choice is made by the senior operator in the Production Department, the other seniors in the department must choose their days and shifts so as not to require a swing shift associate to work sixteen (16) hours per day, or require the services of more than one (1) swing shift associate for operators. The selection, once made, shall be final unless changed under provision of Section 14.

It is mutually understood and agreed by all parties hereto that because of the Company's responsibility hereinbefore mentioned, the management must and shall be the judge of any associate's qualifications for promotion. However, should any difference of opinion occur in this regard, such differences shall be settled in accordance with the arbitration provisions of this Agreement.

The Company agrees to post permanently, in a conspicuous place in each department and plant, a company-wide seniority list, and such list shall be posted every six- (6) months. After the seniority list is posted, the associates will have thirty (30) calendar days during which they may protest the accuracy of the list in writing. Failing to make such protest within the thirty-(30) calendar day period shall constitute agreement and the list shall become permanent.

In the event an associate is displaced from their classification or department due to a cutback or revision of production or network methods, they may exercise their seniority rights in accordance with their overall company seniority within the outside union group.

#### SECTION 7. RESPONSIBILITY

The shift operator on duty shall be in charge of the normal operation of the Pumping Station.

It is agreed by the parties that the Treatment Plant Operators may be assigned to other non-operator duties within the Plant during emergencies and/or when the plant is shut down.

It is agreed that associates in the various shift classifications will not be transferred from their normal duties to perform duties normally performed by associates in other classifications when it is necessary to replace this associate, except in cases of emergency.

#### SECTION 8. TEMPORARY TRANSFERS

Associates may be assigned temporarily to positions on a reverse seniority basis when feasible and practical, provided no senior associate desires the assignment. Associates temporarily assigned shall be returned to their normal positions within a period not to exceed twenty-five (25) calendar days unless an extension be granted by mutual consent; provided, however, that where such temporary assignments are made to fill vacancies due to vacations, they may be continued for a period of thirty-five (35) calendar days.

When it becomes necessary for the Company to shift associates temporarily to new assignments, there shall be no change in the rate of pay to the associate so temporarily assigned except when such temporary assignment shifts an associate into a higher classification. In such cases the associate shifted temporarily to a higher classification shall receive for such temporary assignment the basic rate of pay established for the position. Associates transferred temporarily to lower paid positions shall continue to receive their regular rate of pay during such temporary transfer. Associates transferred permanently to other positions shall receive the rate of pay for the position to which they are transferred.

It is mutually agreed that adjustments in pay shall not be made under the provisions of this Section unless the transfer continues in effect for two (2) hours or more, and in no case shall the rate of pay of an associate be changed during any work shift or any work day except that when an associate continues without interruption for two (2) hours or more in such temporary assignment, that associate shall be paid the higher rate of pay for all time worked in the higher paid assignment.

When an associate is assigned to repair AMR meters, the Company agrees to pay for work performed at the field service representative rate of pay.

#### SECTION 9. DEMOTION OR DECREASE

When and if it should become necessary to curtail employment in any department associates affected are to be laid off in the inverse order of their employment in accordance with their overall company seniority and re-employed in the reverse order. An associate laid off from any department because of lack of work, may exercise their Company seniority by bumping any less senior associate, provided that they are able to perform the required duties of the new position and meet all the requirements in Section 6 Seniority. In all such cases the Company agrees to notify the Union ten (10) calendar days in advance where the layoff affects permanent full-time associates, and to seek an agreement as to the application of the seniority rights under this Section and under the Seniority Section of the Agreement. If such an agreement cannot be reached, then the question shall be settled under the arbitration provisions of this Agreement.

#### SECTION 10. REPRESENTATION AND ARBITRATION

The direct representatives of the Union shall be associates of the Company and shall be known as "Shop Stewards."

The Shop Stewards shall first attempt to handle all grievances before such grievances are referred to an International Representative of the Union. Associates may have a Shop Steward or witness present when conferences are held between associates and supervisors. Supervisors or other management personnel may require that a Shop Steward or witness be present when conferences are held with associates.

1. Should grievances arise over interpretation or application of the items of this Agreement, the aggrieved party must submit their grievance in writing to a Shop Steward whose duty it will be to confer, within three (3) working days of the occurrence, with the supervisor in an attempt to effect a settlement. The supervisor will have three (3) working days to respond to the grievance at this first step in writing.

2. Should this procedure not result in a settlement, within five (5) working days of the denial at the first step, the matter shall be referred in writing to the Production or Network Superintendent or a designated representative who shall give a reply in writing within five (5) working days of the receipt of the grievance at this level.
3. Failing satisfactory settlement through this office, within fifteen (15) working days of the denial at the second step, the matter shall be referred in writing to the senior ranking official or a designated representative and to an International Representative of the Union. The senior ranking official or a designated representative shall give a reply in writing within a period of fifteen (15) working days of the receipt of the grievance at this level.
4. Should this procedure fail to effect a settlement, the matter shall be referred within five (5) working days, (unless an extension of time is requested by either party, not to exceed fifteen (15) working days), of the denial at the third step, to a mediator who will be selected from either the State Mediation or Federal Mediation services.
5. Should this procedure fail to effect a settlement, the matter shall be referred within five (5) working days, (unless an extension of time is requested by either party, not to exceed fifteen (15) working days), of the denial at the fourth step, to an arbitration board for the selection of an arbitrator.

The Company and the Union will request a representative from the American Arbitration Association who would be mutually accepted by the Company and the Union.

The Arbitrator so constituted shall render a decision within sixty (60) calendar days after meeting, such decision being final and binding upon both parties to this Agreement.

The expense, if any, of the Arbitrator and rental of meeting facilities, shall be shared equally by the parties hereto. Both parties must agree on the location of the meeting facilities.

If an associate claims to have been unjustly discharged, they must file a complaint with the Union to this effect within five (5) working days after the effective date of the discharge. The Union and Company agree that steps 1 and 2 of the grievance procedure will be waived and the grievance moved to the 3rd step. The 3rd step procedure for discharges is that the Union must submit this grievance in writing within fifteen (15) working days of the effective date of the discharge to the senior ranking official of the Company or a designated representative. The senior ranking official or a designated representative shall give a reply in writing within a period of thirty (30) working days of the receipt of the grievance at this level. No person will be terminated without the chief steward, or an international union representative present.

#### SECTION 11. LEAVE OF ABSENCE

Associates may be granted ninety (90) calendar days leave of absence for good cause but without pay and without prejudice to seniority or other rights and such leave of absence may be renewed for one or more successive ninety (90) calendar day periods by mutual agreement between the Company and the Union. Associates seeking such leave of absence must make a request in writing stating the cause, and must present such request to a joint conference between Shop Stewards and management for consideration. If the Shop Stewards and management fail to agree on the granting or denial of the request for leave of absence, then the questions shall be



~~settled under the arbitration provision of this Agreement. Should such leave of absence be granted as herein provided and the associate is employed by another concern, or should they violate the terms of their leave during such leave of absence, said associate shall forfeit any or all seniority rights herein established.~~

SECTION 12. WAGES AND HOURS – NETWORK DEPARTMENT

The provisions of this Section shall apply to all associates in the Network Department who are engaged in reading, testing, repairing, removing and resetting meters, discontinuing and restoring service to consumers, engaged in excavation, backfilling, and other work necessary in the construction, operation and maintenance of the system; in installing and maintaining mains, servicing meters, meter installation, hydrants and valves, including pipe joiners' work, cutting and replacing pavements, yarning, caulking, heating and pouring jointing material, operating and using air compressor, using air compressor tools and equipment, machinery work, carpenter work, painting work and any other trade work necessary in construction and maintaining of vaults, manholes, any other structure in the system, or installation and maintenance of drainage, bracing or sheathing; in loading and unloading pipe, service material, meters, hydrants, and other equipment or materials necessary in the construction, operation or maintenance of the system; in the operating and maintenance of watershed buildings, equipment or any other property; and in the driving of automobiles or trucks incidental to the performance of the various types of work above mentioned.

The Company agrees that present associates of record on November 1, 1982, who are members of the Union shall be assured forty (40) hours of pay per week, provided that the associates are at all times, during such work week, available for work. This assurance will not be applicable to any associate hired after November 1, 1982.

Except in cases of emergency, associates performing the classes of work specified in this Section shall not be required to work on Sundays and the following holidays:

New Year's Day	(2) Personal Floating Holidays*
Good Friday**	Thanksgiving Day
Memorial Day	Friday after Thanksgiving
Fourth of July	Christmas Eve (December 24th)
Labor Day	Christmas

\*One (1) of the Personal Floating Holidays may be taken with as much notification as reasonably possible to their supervisor. The remaining Personal Floating Holiday may be taken with at least three (3) working days notice to the Company. The Company has the final decision to grant the day off as determined by the current workload. The Company has the right to deny the request the day prior to this scheduled day off, if conditions warrant. Personal Floating Holidays shall be taken within the calendar year January 1 through December 31.

\*\*The Sunday Network crew will substitute Easter Sunday for the Good Friday holiday that is observed by all other bargaining unit employees.

When any of these holidays falls on Sunday, it will be observed on the Monday following, except when a holiday falls on Sunday and is followed on Monday by another holiday. In this case the holidays will be observed on Sunday and Monday. Associates not required to work on either holiday will be assured of eight- (8) hours pay at their regular hourly rate for these

holidays. Also, any holiday that falls on Saturday will be observed on the preceding Friday, except when such holiday is preceded by a holiday on Friday, the holidays will be observed on Friday and Saturday.

Each associate with ninety (90) calendar days of continuous service covered by provisions of this Section who does not work on a holiday is assured of eight- (8) hours pay at their regular hourly rate for these holidays.

If the associate is absent anytime during the last four and one-half (4-1/2) hours of their last scheduled work day prior to a holiday(s) or anytime during the first four and one-half (4-1/2) hours of their first scheduled work day following the holiday(s) (or the day the holiday(s) is/are observed) when they are scheduled to work, they shall not be paid for the holiday(s) unless they are subpoenaed or entitled to pay under leave of absence for sickness or accident disability, paid jury duty, paid vacation, or paid funeral leave.

When a holiday falls on Saturday or Sunday and is observed by the company on Friday or Monday as the case may be, the holiday bonus will be paid to shift workers for time actually worked on the Saturday and Sunday that the holiday actually falls on, but shall not be paid for time worked by those employees on the Friday or Monday on which the company observes the holiday. An employee required to work on such a holiday shall receive, in addition, one and one-half (1-1/2) times their regular rate of pay for the hours worked up to eight (8) hours per day or forty (40) hours per week and shall be paid double-time for all time worked in excess of eight (8) hours per day on such Holiday. However, associates shall not be paid both daily and weekly overtime for the same hours worked.

Overtime will be paid at one and one half (1 1/2) times their regular hourly rate of pay for all time worked in excess of forty (40) hours per week or eight (8) hours per day. All associates covered by this Section who are required to work on their second scheduled day off shall be paid two (2) times their regular hourly rate of pay. Associates shall not be paid both daily and weekly overtime for the same hours worked.

Associates engaged in programmed inspecting and flushing of fire hydrants shall be paid the regular straight time hourly rate of the Field Service Representative classification and the appropriate shift differential for the hours actually worked as set forth in this contract.

Applications will be received from associates in the Crew Leader and Utility Classifications after a notice has been posted by the Company setting forth its intention to inspect and flush fire hydrants. Selection of the associates for this job shall be in accordance with Section 6 - Seniority.

For the associates covered by this Section, the regular hourly rates of pay shall be as follows:

<u>CLASSIFICATIONS</u>	<u>REGULAR HOURLY RATE EFFECTIVE</u>		
	<u>11/1/07</u>	<u>11/1/08</u>	<u>11/1/09</u>
<u>NETWORK DEPARTMENT</u>			
Backhoe Operator	\$21.68	\$22.33	\$23.00
Junior Backhoe/Crew Leader	\$21.19	\$21.83	\$22.48
Crew Leader	\$20.70	\$21.32	\$21.96
Utility	\$19.63	\$20.22	\$20.83
Meter Technician	\$22.05	\$22.71	\$23.39
Field Service Representative	\$21.68	\$22.33	\$23.00
Meter Reader (as of 11-1-88)	\$21.68	\$22.33	\$23.00
Meter Reader (after 11-2-88 but prior to 11-1-98)	\$20.70	\$21.32	\$21.96
Meter Reader (as of 11-1 98)	\$19.63	\$20.22	\$20.83

The Company has the right to increase or decrease the number of shifts necessary to perform the work of the Company. A lunch period of thirty minutes will be allowed during each shift. If associates are assigned to shifts other than 7:30 a.m. - 4:00 p.m. or 8:00 a.m. to 4:30 p.m., they will receive shift differential premium rate, when appropriate, including overtime on a continuation basis.

The night shift network crew/s will consist of Crew Leader and Utility. This crew will substitute Sunday and Monday for the current listed Saturday and Sunday under Section 12 in regard to holiday observance. Examples of work schedules for the network crews are as follows:

Monday – Friday	7:00 a.m. – 3:30 p.m.
Monday – Friday	7:30 a.m. – 4:00 p.m.
Monday – Friday	12:30 p.m. – 9:00 p.m.
Tuesday – Saturday	7:30 a.m. – 4:00 p.m.
Sunday – Thursday	7:30 a.m. – 4:00 p.m.

In the event no associates bid on the open positions in the network department, the Junior Crew Leader/s and Junior Qualified Utility/s will fill these positions. The night shift Crew Leader position will be bid. If no one bids this relief position, the next Junior Utility Person will be assigned these duties.

The night shift crew will arrange all vacations with the network supervisor.

The Company will make the decision to fill a vacancy due to sickness, personal business, short-term absences, etc. depending on the workload and anticipated duration of the absence. Only one night shift Field Service Representative will be allowed to take their vacation at a time arranged through their immediate supervisor.

When any associate covered by the provisions of this Section is directed to report for work they shall receive four (4) hours pay at the rate prescribed in this Agreement, unless notified the night before not to report for work.

There shall be ten (10) associates who will be classified as Crew Leader and who shall receive the Crew Leader rate of pay. When a vacancy occurs in the Crew Leader classification it will be bid.

If a Utility is assigned to be in charge of a vehicle, they shall be paid at the Crew Leader rate of pay.

An associate called back to work after having left the premises of the Water Company will be paid a minimum of two (2) hours pay at one and one-half (1-1/2) times their regular hourly rate, unless called in less than two (2) hours prior to their regular scheduled working hours in which event they shall be paid for the hours worked. Call-in pay is not applicable to those associates awaiting emergency calls or standby duties as covered by Section 16.

If an associate is required to work sixteen (16) or more consecutive hours, he/she shall be permitted to take up to an eight (8) hour rest period. This rest period will be excused but unpaid by the Company.

Associates covered by this Section (Hydrant Flushing), and also Section 16 of this contract, who are required to work on either of the two shifts between 4:00 p.m. and 8:00 a.m. will be paid an additional thirty cents (\$0.30) per hour for the 4:00 p.m. to 12:00 midnight shift and forty cents (\$0.40) per hour for the 12:00 midnight to 8:00 a.m. shift for those hours actually worked. The Field Service Representative associates working other than the normal day shift will receive the shift differential that is applicable from 4:30 p.m. till 8:00 a.m.

It is agreed that the hauling and unloading of chemicals will be performed by associates with less seniority when feasible and practical.

### SECTION 13. WAGES AND HOURS - PRODUCTION DEPARTMENT

This section shall apply to all associates engaged in the operation and maintenance of the Pumping Station and Filter Plants, pumping and transmitting equipment now maintained at tank sites.

The normal workweek for all associates performing the classes of work specified in this Section shall be forty (40) hours consisting of five (5) consecutive eight (8) hour days. Days off shall be consecutive except in the case of the Treatment Plant Operator-Relief classification. For all time worked in excess of forty (40) hours in any one week or eight (8) hours per day, one and one-half (1-1/2) times the regular hourly rate of pay shall be paid, with the understanding that

~~because of the necessity of continuous operation there shall be no premium pay for work done on~~  
Sundays as such. If the associate covered by this Section is required or requested by the  
Company to perform work on a day which is normally their second day off, they shall in that  
event be paid two (2) times their regular hourly rate of pay for all time worked on such day.

No daily overtime shall be paid when associates are changing from one shift to another,  
or when associates at their own request are working extra time in order to get off during regular  
shifts. Associates shall not be paid daily and weekly overtime for the same hours worked.

The Company agrees that present associates of record on November 1, 1982, who are  
members of this Union shall be assured forty (40) hours of pay per week, provided that the  
associates are at all times, during such work week, available for work. This assurance will not be  
applicable to any associate hired after November 1, 1982.

Associates performing classes of work specified in this Section are normally required to  
work on the following eleven (11) holidays, namely;

- |                |                                 |
|----------------|---------------------------------|
| New Year's Day | (2) Personal Floating Holidays* |
| Good Friday    | Thanksgiving Day                |
| Memorial Day   | Friday after Thanksgiving       |
| Fourth of July | Christmas Eve (December 24th)   |
| Labor Day      | Christmas                       |

when such holidays fall on what are scheduled working days for the associates.

\*One (1) of the Personal Floating Holidays may be taken with as much notification as  
reasonably possible to their supervisor. The remaining Personal Floating Holiday may be taken  
with at least three-(3) working days notice to the Company. The Company has the final decision  
to grant the day off as determined by the current workload. The Company has the right to deny  
the request the day prior to this scheduled day off, if conditions warrant. Personal Floating  
Holidays shall be taken within the calendar year January 1 through December 31.

If the associate is absent any time during the last four and one-half (4-1/2) hours of their  
last scheduled work day prior to a holiday(s) or any time during the first four and one-half (4-1/2)  
hours of their first scheduled work day following the holiday(s) (or the day the holiday(s) is/are  
observed) when they are scheduled to work, they shall not be paid for the holiday(s) unless they  
are subpoenaed or entitled to pay under leave of absence for sickness or accident disability, paid  
jury duty, paid vacations or paid funeral leave.

When a holiday falls on Saturday or Sunday and is observed by the company on Friday or  
Monday as the case may be, the holiday bonus will be paid to shift workers for time actually  
worked on the Saturday and Sunday that the holiday actually falls on, but shall not be paid for  
time worked by those employees on the Friday or Monday on which the company observes the  
holiday. An employee required to work on such a holiday shall receive, in addition, one and one-  
half (1-1/2) times their regular rate of pay for the hours worked up to eight (8) hours per day or  
forty (40) hours per week and shall be paid double-time for all time worked in excess of eight (8)  
hours per day on such Holiday. However, associates shall not be paid both daily and weekly  
overtime for the same hours worked.

Associates who are scheduled to work on such holidays, but who are not required to do so shall be paid eight (8) hours pay for each such holiday at regular hourly rates of pay. On a holiday, the associate working the actual holiday will receive the premium pay for that day.

When any of these holidays falls on Sunday, it will be observed on the Monday after, except when a holiday falls on Sunday and is followed on Monday by another holiday. In this case the holiday will be observed on Sunday and Monday. Also, any holiday that falls on Saturday will be observed on the preceding Friday except when such holiday is preceded by a holiday on Friday, the holidays will be observed on Friday and Saturday.

Each associate with ninety (90) calendar days or more of continuous service covered by provisions of this Section who does not work on the observed holiday is assured of eight (8) hours pay at their regular hourly rate for the holiday.

For associates covered by this Section, the regular hourly rate of pay shall be as follows:

<u>CLASSIFICATIONS</u>	<u>REGULAR HOURLY RATE EFFECTIVE</u>		
<u>PRODUCTION DEPARTMENT</u>	<u>11/1/07</u>	<u>11/1/08</u>	<u>11/1/09</u>
Treatment Plant Operator (Monday – Friday day shift)	\$22.05	\$22.71	\$23.39
Treatment Plant Operator (12 Mid. – 8:00 a.m. Shift)	\$23.03	\$23.72	\$24.43
Treatment Plant Operator (4:00 p.m. – 12 Mid. shift)	\$22.73	\$23.41	\$24.11
Treatment Plant Operator (Swing shift)	\$22.82	\$23.50	\$24.21
Maintenance Technician I	\$22.05	\$22.71	\$23.39
Maintenance Technician II	\$22.05	\$22.71	\$23.39
Treatment Plant Operator - Fixed Relief	\$21.66	\$22.31	\$22.98
Treatment Plant Operator – Relief *	\$20.98	\$21.61	\$22.26
Treatment Plant Operator – Utility (day shift)	\$20.70	\$21.32	\$21.96
Treatment Plant Operator – Utility (12 Mid – 8:00 a.m.)	\$21.70	\$22.35	\$23.02
Treatment Plant Operator – Utility (4:00 p.m. – 12 Mid.)	\$21.39	\$22.03	\$22.69
Treatment Plant Operator – Utility (Swing Shift)	\$21.31	\$21.95	\$22.61

~~NOTE for Reference:~~

The following shift differential rates will be included for these affected shifts.

Fixed Relief	\$0.12	Swing Shift	\$0.28
12 Midnight – 8:00 a.m. shift -	\$0.40	Swing Shift Utility	\$0.22
4-12 Midnight shift -	\$0.30		

Note: Annual wage increases are based on base rate but the rate does not include shift differential.

The senior Treatment Plant Operator-Relief associate will have the right to select the shift they are to relieve, however, once assigned they shall remain on this shift for the duration of the vacancy.

**Production Maintenance On Call:**

The associates in the Maintenance Technician I & II classifications will be called upon, one each week, to be available at all times to receive and take calls in the Production Department. They will receive during that week two (2) times their regular rate of pay for all hours worked due to being called out for overtime. If they are called out to work overtime on their second day off they will receive two and one half (2 ½) times their regular rate of pay for those hours worked.

If an associate is required to work sixteen (16) or more consecutive hours, he/she shall be permitted to take up to an eight (8) hour rest period. This rest period will be excused but unpaid by the Company.

SECTION 14. RIGHT TO CHANGE SHIFTS

Associates may, if they so desire, temporarily exchange their shifts provided the change is agreeable to the Company and the Union, and does not interfere with the orderly operation of pumping and filter plants. There will be no change in the employee's normal rate of pay during these exchanges. Temporary exchanges of shifts may be effected if agreeable to associates directly concerned but must occur during the bi-weekly pay period.

Any overtime worked as a result of such exchange shall be paid at the employee's normal rate of pay.

SECTION 15. SHARING OF OVERTIME

All overtime shall be shared equally and alike in each classification insofar as reasonable and practical (Changing the words "class of work" to "classification" will not change the intent or present interpretation in the handling or sharing of overtime.) If overtime must be assigned, it will be assigned to the individual with the least amount of overtime in each classification. Note: The sharing of overtime by the three (3) Backhoe Operators will occur with as much time as reasonably possible.

SECTION 16. AWAITING EMERGENCY CALLS

Four (4) qualified associates with the greatest continuous length of service in the Network Department will be called upon, one each week, to receive and respond to emergency Network calls. The associates so assigned shall be assured of eight (8) hours of standby pay per week to be paid at one and one-half (1-1/2) times their regular rate of pay after meeting the requirements of the eight (8) hours per day/forty (40) hours per week overtime eligibility provision. Work performed on Sunday, or their regular scheduled second day off, will be paid at two (2) times their regular rate of pay. Once these four (4) associates assume this duty they must continue to perform such duties unless they notify the Company in writing sixty (60) calendar days prior to the date they desire to be relieved of such duties. Once a request of this type is received they will not be eligible for eighteen (18) months to reassume these duties and then only if there is such a vacancy in existence. When one of these four (4) associates is on vacation or off for sickness and is scheduled for this duty, the next standby person on the scheduled standby roster will be called upon to fill these duties for that standby period.

Network Maintenance On Call

One Utility and one Crew Leader in the Network Department will be called upon each week to receive and respond to maintenance related emergency calls. The associates so assigned shall be assured of eight (8) hours of standby pay per week to be paid at one and one half (1½) times their regular rate of pay after meeting the requirements of the eight (8) hours per day/forty (40) hours per week eligibility provision. Work performed on their normal second day off will be paid at two (2) times their regular rate of pay.

When one of these associates is sick or on vacation at the time of their scheduled assignment, the next person in the classification of the absent associate on the standby roster will be called upon to fill these duties for that standby period.

Associates may, if they so desire, exchange their standby assignments provided the change is agreeable to the Company and the Union. Once the yearly schedule has been posted and at any time assignment changes are desired, it will be the responsibility of the scheduled associate to find their replacement from the classification of which they hold a position. Crew Leaders and Utility persons assigned to Field Service Emergency Standby duty will not be assigned to the yearly Network on Call schedule, but may fill vacancies on a volunteer basis provided the change is agreeable with the Company and the Union.

SECTION 17. PAY DAYS

All associates shall be paid BI-weekly for work done during the two workweeks ending on the preceding Sunday midnight. All pay will be made by direct deposit and will be available in the employee's financial institution on the Friday following the end of the payroll period. Payroll stubs will be placed in the employee's company mailbox as they become available.



SECTION 18. VACATIONS

Associates who have been continuously in the service of the Company shall be entitled to the following weeks vacation annually:

Vacation Based on Completed Years of Continuous Service

1 year	10 days	14 years	19 days
2 years	11 days	15 years	20 days
3 years	12 days	16 years	20 days
4 years	13 days	17 years	21 days
5 years	15 days	18 years	21 days
6 years	15 days	19 years	22 days
7 years	16 days	20 years	22 days
8 years	16 days	21 years	23 days
9 years	17 days	22 years	23 days
10 years	17 days	23 years	24 days
11 years	18 days	*24 years	24 days
12 years	18 days	*25 years plus	25 days
13 years	19 days	*30 years plus	30 days

**\*NOTE: Any new hires after November 1, 1998 will no longer be able to earn more than the current allowance of five (5) weeks of vacation for working 24 or more years of service.**

**Effective January 1, 2008, employees hired during the current vacation year will be entitled to one (1) day of vacation for each "Completed Month of Continuous Service" up to 10 days, provided the employee has successfully completed their probationary period. This vacation must be taken before the end of the calendar year, with approval of the supervisor. The Company will allow an exception to this clause for a new associate who is hired during the last quarter of the year.**

Vacation pay shall be equal to the normal weekly wage of the associate, which is forty (40) hours at a regular straight time hourly rate, with the exception of those associates who work from 4:00 p.m. to 12:00 midnight, or 12:00 midnight to 8:00 a.m., and their pay shall be equal to the normal weekly wage plus shift differential.

The Company will allow associates who have earned up to ten (10) days of vacation the option to take two (2) weeks of vacation in increments of one day with as much notification as reasonably possible to their supervisor. The first period will be selected in order of Company seniority and the second pick selected when an opening exists. The Company has the sole right to determine the number of associates exercising this option at any given time.

The company agrees to grant vacations at the time most desired by the associates if possible to do so without interfering with the orderly operation of the plant.

In order to provide each associate with the most desirable dates to schedule their vacation, it is agreed that the vacation roster listing associates in descending order of the company seniority be posted November 1 and removed December 15 of each year. The senior associate shall list their desired date as soon as possible, and will post their desired date within 24 hours after being

notified by their supervisor to do so. It is further understood that the 24-hour directive will not be given prior to November 5 of each year.

Associates shall be allowed to change their vacation schedule by giving the Company a ten (10) calendar-day notice, provided it does not conflict with another associate's vacation.

An associate bidding into different classifications after the vacation schedule has been posted will reschedule their vacation so that it will not conflict with other associates in that classification or category for that year. All following years, vacation schedules will be made by seniority.

Seniority for vacation purposes shall be divided into five categories as follows:

1. Three associates in the Production Department, exclusive of Maintenance Persons will be permitted to take their vacation at the same time. The senior Treatment Plant Operator-Relief associate would have the right to select the shift they are to relieve, however, once assigned; they shall remain on this shift for the duration of the vacancy.
2. Maintenance Persons. The Maintenance Persons in the Production Department will arrange their vacation schedule with the supervisor of the department.
3. Meter Reader Classification. Two associates in this classification may take their vacations at the same time.
4. Crew Leader and Utility. Two associates in these classifications may take their vacations at the same time.
5. Backhoe Operator. The Backhoe Operators will arrange their vacation schedule with the supervisor of the department.
6. Field Service Representative Classification. Two associates in this classification may take their vacations at the same time.

In the event that a holiday occurs during an associate's vacation, they shall be given, in addition to their regular vacation pay, a bonus equal to the number of hours they would normally work on such day multiplied by their straight time hourly rate.

#### SECTION 19. DEATH IN FAMILY

The Company shall grant three (3) consecutive scheduled working days at straight time in the event of the death of one of the following members of the associates' immediate family. Immediate family includes husband and wife, children, mother or fathers, brother, sister and mother-in-law or father-in-law, stepfather or stepmother only. The company shall grant two (2) scheduled work days with pay at straight time for the purpose of attending the funeral of a grandchild, grandmother and grandfather and one (1) scheduled work day with pay at straight time for the purpose of attending the funeral of an immediate brother-in-law, sister-in-law, grandmother and grandfather of spouse. The associate shall report to work no later than the second scheduled workday following the funeral. The associate shall advise the Company when he or she shall return to work.

SECTION 20. DISABILITY BENEFITS AND LIFE INSURANCEA. Leaves of Absence for Sickness or Accident Disability

Associates will be granted leaves of absence for sickness or accident disability for the maximum periods shown below:

<u>Length of Service</u>	<u>Maximum Period of Leave of Absence</u>
Up to six months	Two weeks
Six months but less than two years	Twenty-eight weeks
Two years but less than five years	One year
Five years and over	Two years

B. Payments During Leaves of Absence for Sickness or Accident Disability

During periods of leave of absence for sickness or accident disability, except for occupational disability incurred while in the employ of another employer or while self-employed, associates will be paid in maximum amounts hereinafter set forth (as referenced in the Group Insurance SPD Plan booklet, page 149, regarding 52 weeks of coverage):

An associate shall not be paid for the first day sick leave unless they have not been absent on sick leave during the previous six (6) months or unless they are hospitalized.

The six months above will be reduced to five months for associates with five years of continuous service and will be reduced one additional month for each additional year of continuous service with the company.

Each associate who is disabled and unable to perform their regular duties as a consequence of illness or accident shall be paid as follows during such disability:

<u>Length of Service</u>	<u>Maximum Number of Weeks in Any "Disability Year" in Which Payment Will Be Made by Company</u>
At least six months but less than One year	One week
Over one year	One week for each complete year of service with a minimum of two weeks

1. If the associate is entitled to, in any given week, Weekly Sickness and Non-Occupational Benefits under the Group Insurance Plan or Temporary Total Disability Benefits under the Kentucky Workers' Compensation Act, the payment by the Company in such week shall be limited to the difference between the associate's normal weekly earnings and the amount of such benefits.
2. The company may require a suitable statement from the associate's medical doctor certifying to the disability or may elect to have a medical doctor selected by it examine the associate.
3. The associate's anniversary date of employment shall be used to determine the maximum benefits to which they are entitled.
4. The "Disability Year" shall be defined as the twelve month period between January and December. The disability period will renew in January of each year. The commencement of such a disability year is activated by an absence due to sickness or accident and the extent of benefits for that disability year is determined by the length of service at the beginning of the disability year.

If an illness continues from one year to another, the employee will continue to draw pay from the company until they have received the maximum weeks available in the year the illness originally occurred. Employees shall not then be entitled to further payments until they return to active employment at least one day, nor shall they be entitled to further payments for the same or related disability until they have returned to active employment for two weeks.

In recognition of the fact that delay sometimes occurs in the determination of benefits payable under the Workers' Compensation Law, the company agrees in order to assure the continuity of income to a disabled associate that it will pay the associate's normal weekly wages in full for the period indicated to the schedule above, subject to agreement by the associate that any benefits currently or subsequently received from the Workers' Compensation Carrier (other than reimbursement of expenses) with respect to said period of disability, shall be assigned to the company.

It is understood that these payments from the Compensation Carrier to be assigned to the company include only weekly benefits for temporary disability.

#### SECTION 21. INSURANCE PLAN, PENSION AND 401 (K) SAVINGS PLANS

The Company and the Union agree that the provisions of the American Water System Group Insurance Plan, Pension Plan and 401 (K) Savings Plan shall be in full force and effect through July 31, 2010. The respective Plans may thereafter be amended, modified or terminated through negotiations between American Water Works Company, Inc. and The National Conference of Firemen and Oilers Union. The Company and Union agree to be bound by the results of any renegotiations of the Group Insurance Plan, Pension Plan and 401 (K) Savings Plan between the American Water Works Company, Inc. and the National Conference of Firemen and Oilers Union. Group Insurance, Pension Plan and 401 (K) Savings Plan issues shall not be subject to any local negotiations.

SECTION 22. DEPARTMENT HEAD NOT TO PERFORM WORK - EXCEPTION

Except in case of actual emergency, the head of a department or foreman covered by this Agreement shall not perform any of the work normally performed by associates under their supervision, but they shall have the right to demonstrate how they desire to have the work performed.

The company may temporarily assign a trainee to work with one of the maintenance or construction crews for the purpose of acquainting the trainee with the various elements of the job to be carried out, along with acquainting the trainee with the various terminology that is used in describing the materials used for a particular job, as well as the type of equipment, etc. that is used. The Company agrees that when this trainee is actually performing the duties that would normally be carried out by members of the bargaining unit, that a member of the bargaining unit will not be required to perform any work, and will simply advise the trainee as to the procedure to be used to carry out the particular job. The Company's intention is to not replace a member of the bargaining unit with the trainee, but to simply assign the trainee as an additional person to a particular job for training purposes.

SECTION 23. GUARANTEED WORK WEEK AND RIGHT TO SUBCONTRACTING

1. The Company may contract for the following:
  - A. Installation of mains and new fire hydrants.
  - B. Service line renewals which include the tap, the service line, the meter setter and meter box, meter and initiation of service.
  - C. All new service lines which includes the tap, the service line, the meter setter and meter box, meter and initiation of service.
  - D. Painting of fire hydrants.
  - E. Changing length of service meters.

Provided, however, that present associates of record on November 1, 1982, who are members of this union shall be assured forty (40) hours of pay per week, provided that the associates are at all times, during such work week, available for work. This assurance will not be applicable to any associate hired after November 1, 1982.

2. It is further agreed that all maintenance work required, except for the field repair and testing of large (larger than 2") meters in the Meter Repair Program, after the completion of the contracted work referenced in paragraph one of this Section will be performed by members of this Union.
3. It is further understood that members of this Union will perform the installation of other meters, not covered in 1-B, 1-C, and 1-E above.

4. ~~In addition, the Company may, by giving a fifteen- (15) day written notification to the~~ Union, be permitted to utilize contractors to perform union work during peak periods. The notification will include what work is to be performed and the duration of the contracting period.

The Company may contract with temporary employment firms to fulfill summer temporary laborer openings in any Department covered by this contract for periods not to exceed 90 calendar days.

#### SECTION 24. EQUAL OPPORTUNITY EMPLOYER

The employer and the Union agree not to discriminate against any individual with respect to employment matters, including transfer, recruitment, selection for training, discipline, layoff, or rates of pay and other compensation. Further there shall be no discrimination in terms or conditions of employment because of such individual's gender, marital status, race, color, religion, sex, national origin or age, disability, veteran status, sexual orientation or any other characteristic protected by law nor will they limit, segregate or classify associates in any way to deprive any individual associate of employment opportunities because of their race, color, religion, sex, national origin, or age.

#### SECTION 25. SAFETY SHOES

All associates affected by this agreement will wear safety shoes and these shoes will meet with the current OSHA and ANSI Z41.1 standards. The associates will make all safety shoe purchases and the style of shoe to be purchased will be determined by the company. These purchases will not be made while on company time. Whenever an associate feels new shoes are needed they are to check with their immediate supervisor who will issue an authorization form to allow the employee to purchase a new pair of safety shoes. Safety shoe purchases will be made at the approved Shoe-Supplier who will provide a list of approved styles. If the cost of the safety shoes selected exceeds the established dollar limit designated by the Company the associate will pay any overage at the time of purchase to the shoe supplier. Employees will not be allowed to utilize the supplier's online service for this transaction.

#### SECTION 26. SMOKING IN THE WORKPLACE POLICY

Kentucky-American Water is dedicated to providing a healthy and safe work environment for its associates. Efforts to maintain clean indoor air, in facilities and vehicles, by minimizing exposure to side-stream or secondary tobacco smoke are consistent with this goal. The Company will reach this goal by prohibiting the smoking or use of tobacco products in any company facility or vehicle. The chewing of tobacco, use of snuff, etc. are prohibited in all Company facilities and vehicles due to sanitary conditions poor appearance and reduced image which is reflected negatively toward the Company. In addition, these tobacco products will not be allowed at any outdoor job-site if associates are working with or around asbestos cement pipe, underground petroleum tanks, or any chemical storage tank or area. This policy will use the progressive disciplinary steps as outlined in the Company Code of Conduct.

SECTION 27. MANAGEMENT OF BUSINESS

The Union recognizes that except as expressly limited by this agreement, the management of the associates, the direction of the workforce and the operation of the plant are vested in the employer. The Union further recognizes that as an aspect of such management rights, the

employer may make and enforce such rules as the Company may deem necessary or proper for the conduct of its associates and the operation of the plant, except to the extent that such rules may conflict with the provisions of this agreement.

The above-mentioned management rights are not to be interpreted as being all-inclusive, but merely indicate the type of rights, which belong to and are inherent to management. It is understood that any of the rights, power or authority the Company had prior to the signing of this agreement are retained by the Company, except those specifically abridged, granted or delegated to others or modified by this agreement.

SECTION 28. COMPLETE AGREEMENT

It is the intent of the parties hereto that the provisions of this agreement, which supersedes all prior agreements and understandings including past practices, oral or written, expressed or implied, between such parties, shall govern their entire relationship and shall be the sole source of any and all rights or claims which may be asserted in arbitration hereunder, or otherwise.

The provisions of this agreement can be amended, supplemented, rescinded or otherwise altered only by mutual agreement in writing hereafter signed by the parties.


SECTION 29. DURATION OF AGREEMENT

This agreement shall be in effect from 12:01 a.m., November 1, 2007, and continue until 12:00 midnight, October 31, 2010. Notwithstanding any other provision of this contract, the parties agree that either party may, during the sixty (60) calendar period immediately proceeding the anniversary date of this contract, give notice, in writing, to the other party of its desire to renegotiate a revised agreement.

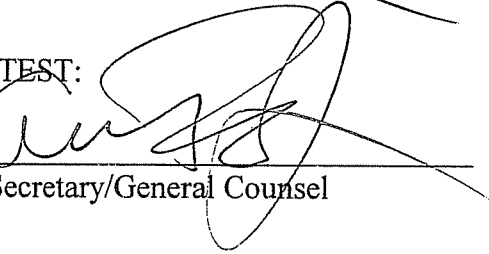
IN WITNESS WHEREOF, the parties hereto have hereunto set their hands the day and year first above written.

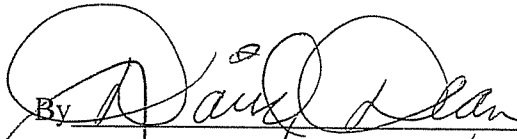
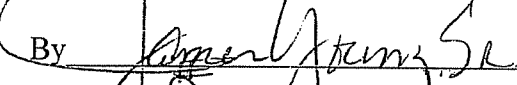
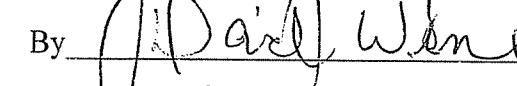
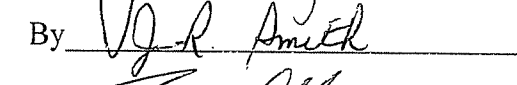
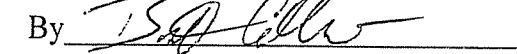
KENTUCKY-AMERICAN  
WATER

NATIONAL CONFERENCE  
OF FIREMEN AND OILERS, LOCAL  
320

By  \_\_\_\_\_  
President

By  \_\_\_\_\_  
Representative Local No. 320

ATTEST:  
By  \_\_\_\_\_  
Secretary/General Counsel

By  \_\_\_\_\_  
By  \_\_\_\_\_  
By  \_\_\_\_\_  
By  \_\_\_\_\_  
By  \_\_\_\_\_