

**KENTUCKY-AMERICAN WATER COMPANY**  
**CASE NO. 2010-00036**  
**COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

---

**Witness:** Michael Miller

2. a. State whether Kentucky-American's internal accounting manuals, directives, policies, and procedures that were submitted in Case No. 2008-00427<sup>1</sup> have been modified, amended, or replaced.
- b. If any of the documents identified in Item 2(a) have been modified, amended, or replaced, provide a complete copy of the current document and identify the areas that differ from the document provided in Case No. 2008-00427.

**Response:**

- a. None of the accounting manuals, directives, policies and procedures that were submitted in Case No. 2008-00427 have been modified , amended or replaced. However, there have been several policies/procedures added.
- b. The new policies/procedures 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\_031610.pdf.

---

<sup>1</sup> Case No. 2008-00427, *Application of Kentucky-American Water Company for a General Adjustment of Rates Supported by a Fully Forecasted Test Year* (Ky. PSC Jun. 6, 2009), Kentucky-American's Response to the Commission Staff's First Set of Information Requests, Item 2.

**KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2010-00036  
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

---

**Witness:** Michael 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\_031610.pdf.

2010 - 2014 Business Plan Key Dates

Task	Due Date	Owner	Notes
- Corporate FP&A Kick-off with Executive Overview of Hyperion	4/30 Thu.	Senior Leaders	
- Distribution of Business Plan Guidance including global assumption	4/30 Thu.		
- Distribution of Business Plan Presentation templates	4/30 Thu.		
- Hyperion BPM Models distributed (Revenue, Workforce Planning, Production Business Development) Corporate Assumptions will be distributed at this time.	5/1 Fri.	Corporate Planning	
Operational Assessments completed	5/8 Fri.	State Presidents	
- Strategy Work Session	5/14 - 5/15 Thu.-Fri.	Executive Leadership	
- Tentatively define Mission, Strategic Objective, Mission Critical Initiatives and Key Performance Measures	5/18 Mon.	Executive Leadership	
- Capex Plans submitted for Review to Capital Program Management and State Finance	5/20 Wed.	Cap Prog Management	State submits Plans to CPM and Finance
- Communicate Mission, Strategic Objective, Mission Critical Initiatives and Key Performance Measures	5/22 Fri.	Exec. Team / Corp. Planning	
- Capex Plans Review Sessions	5/26 - 5/28 Tue. - Thu.	CPM/Corp FP&A / Op. Units	Final Capex Plans established and provided to State Finance
- Service Company Business Plan Completed	5/28 Thu.	Service Company Finance	
Capex Plans Finalized	6/1 Mon.	CPM/Operating Units	
- Preliminary State Review Sessions (Revenue - Operating Income) Including BD (Internal Meeting i.e. State Only)	6/2 - 6/5 Tue. - Fri.	Operating Units (All Functions)	Internal State Reviews
- Executive Review of Service Company Plan	6/5 Fri.	Exec. Team/Corp FP&A and Svc Co. Finance	
- Rate Assessment based on Prelim. Input	6/8 - 6/12	Operating Units (FP&A and Rates)	Internal State Reviews
- Final Service Company Fees Distributed	6/12 Fri.	Service Company Finance	
- Plan Review Meetings (internal meetings with State Operations/Finance)	6/15-6/16 Mon. - Tue.	Operating Units (All Functions)	
- Preliminary first draft submission to Corporate Planning	6/17 Wed.	State Finance	Hyperion Submission to Corporate
- Working Sessions held with each State (PA: 6/30; Eastern Division States: TBD)	6/26 - 7/2 Fri. - Thu.	CPM/Corp FP&A/Operating Units	
- Interest and Tax Assumptions Finalized	7/10 Fri.	Treasury/Tax/Operating Unit Finance	
- Plan Review Meetings (internal meetings with State Operations/Finance)	7/20 - 7/23 Mon. - Thu.	Operating Units	Internal Review Sessions by State
- Business Plan Presentations Completed	7/24 Fri.	Operating Units	Submission to Corporate by State
- Business Plan Review Sessions with Regions/Divisions	7/28 - 8/3 Tue. - Mon.	Executive Leadership / Corp. Planning	
- Action Items Identified for Remediation	8/4 Tue.	Corporate Planning	
- Second Submission to Corporate Planning	8/11 Tue.	Operating Units	Hyperion Submission to Corporate

**E00012-Input: Kentucky-American-Input**

Account #	Description	Global Assumption Data		
		2010	2011	2012
GA0009	Bonus Calculation (as a % of target)	100.00%	100.00%	100.00%
GA0002	Merit Increase-Salary	3.00%	3.50%	4.00%
Input	Merit Increase-Hourly Non-Union	3.50%	3.50%	3.50%
Input	Alton Union Increase November	3.25%	3.25%	3.25%
Input	Pensacola Union Increase March	3.50%	3.50%	3.50%
GA0004	Group Insurance (Per person/Yr)	10,284	10,901	11,555
	Group Insurance (Per person/Month)	\$857	\$908	\$963
GA0028	401K - Before 2005 (1/1/06)	2.50%	2.50%	2.50%
GA0029	401K - After 2005 (1/1/06)	3.00%	3.00%	3.00%
GA0030	401K - Max Contribution Limit	15,500	15,500	15,500
GA0031	401K - Before 12/31/2005 Participation	72.00%	72.00%	72.00%
GA0032	401K - After 12/31/2005 Participation	65.00%	65.00%	65.00%
GA0033	DCP	5.25%	5.25%	5.25%
GA0034	DCP - Max Eligible Wages	240,000	240,000	240,000
GA0035	DCP Participation	100.00%	100.00%	100.00%
GA0036	FUTA	0.80%	0.80%	0.80%
GA0037	FUTA Limit	7,000	7,000	7,000
GA0005	FICA	6.20%	6.20%	6.20%
GA0006	FICA Limit	110,800	115,000	119,600
GA0007	FICA Medicare	1.45%	1.45%	1.45%
GA0001	Inflation Rate	1.80%	2.40%	2.50%
GA0010	Long Term Incentive Plan - Cash	50.00%		
GA0011	Long Term Incentive Plan - Stock	50.00%		



Tax Status	Term		Base			Taxable		Tax-Exempt		ST Rate	Spread	Rate
	10 Yr	30 Yr	10 Yr	20 Yr	30 Yr	10 Yr	30 Yr	10 Yr	30 Yr			
Taxable	2.73	3.2	2.73	2.73	2.73	2.73	2.73	2.73	2.73	2009Q1	1.0000	3.4201
Tax-Exempt	2.73	3.2	2.73	2.73	2.73	2.73	2.73	2.73	2.73	2009Q2	1.0000	3.5211
Spread										2009Q3	1.0000	3.5990
Tax - Spread										2009Q4	1.0000	3.6570
May, 2008	3.52	4.5125	6.25	4.5576	7.7125	4.85	6.3125	4.85	6.3125	2010	1.0000	3.9386
Nov, 2008	4.0546	4.6196	6.7846	4.6658	7.8196	5.3846	6.4196	5.3846	6.4196	2011	0.5000	4.4453
Feb, 2009	4.1534	4.6655	6.8834	4.7121	7.8655	5.4834	6.4655	5.4834	6.4655	2012	0.5000	4.3580
May, 2009	4.2411	4.7061	6.9711	4.7531	7.9061	5.5711	6.5061	5.5711	6.5061	2013	0.5000	5.0824
Aug, 2009	4.3392	4.7498	7.0692	4.7973	7.9498	5.6692	6.5498	5.6692	6.5498			
Nov, 2009	4.4297	4.7891	7.1597	4.837	7.9891	5.7597	6.5891	5.7597	6.5891			
May, 2010	4.6059	4.8639	7.3359	4.9125	8.0639	5.9359	6.6639	5.9359	6.6639			
Jun, 2010	4.6204	4.8699	7.3504	4.9186	8.0699	5.9504	6.6699	5.9504	6.6699			
Nov, 2010	4.7875	4.9399	7.5175	4.9893	8.1399	6.1175	6.7399	6.1175	6.7399			
May, 2011	4.967	5.0137	7.697	5.0638	8.2137	6.297	6.8137	6.297	6.8137			
Jun, 2011	4.9779	5.017	7.7079	5.0671	8.217	6.3079	6.817	6.3079	6.817			
Nov, 2011	5.0889	5.0483	7.8189	5.0988	8.2483	6.4189	6.8483	6.4189	6.8483			
May, 2012	5.1925	5.0712	7.9225	5.1219	8.2712	6.5225	6.8712	6.5225	6.8712			
Jun, 2012	5.2053	5.0753	7.9353	5.126	8.2753	6.5353	6.8753	6.5353	6.8753			
Nov, 2012	5.3333	5.1141	8.0633	5.1652	8.3141	6.6633	6.9141	6.6633	6.9141			
May, 2013	5.4686	5.1529	8.1986	5.2044	8.3529	6.7986	6.9529	6.7986	6.9529			
Jun, 2013	5.4751	5.1554	8.2051	5.2069	8.3554	6.8051	6.9554	6.8051	6.9554			
Nov, 2013	5.5294	5.1754	8.2594	5.2271	8.3754	6.8594	6.9754	6.8594	6.9754			

15 Yr

**November 2009 - Five year forecast**

	Forecast				
	2010	2011	2012	2013	2014
Aluminum Sulfate	-7.0%	1.0%	5.0%	5.0%	5.0%
Gaustic Soda	44.0%	6.0%	4.0%	4.0%	4.0%
Chemicals - Other	-5.0%	2.0%	2.0%	2.0%	2.0%
Chlorine	7.0%	3.0%	3.0%	11.0%	12.0%
Ferric Chloride	-12.0%	-3.0%	0.0%	-1.0%	-1.0%
Ferric Sulfate	-51.0%	2.0%	5.0%	5.0%	5.0%
HFS (Flouide)	0.0%	2.0%	2.0%	2.0%	2.0%
Lime	0.0%	2.0%	2.0%	2.0%	2.0%
Phosphates	46.0%	-10.0%	-7.0%	-5.0%	-3.0%
Polymers	1.0%	1.0%	2.0%	2.0%	2.0%
Sodium Hypochlorite	-23.0%	10.0%	5.0%	5.0%	5.0%

**CASE NO. 2010-00036**  
**PUBLIC SERVICE COMMISSION'S FIRST SET OF INFORMATION REQUESTS**  
**ITEMS 1 – 33**

---

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: 2006, 2007, 2008, and 2009. 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 2006, 2007, 2008, and 2009 which detail the actual to budget results by account by month. The comparison for major expense categories is detailed below.

Description	2006		2007		2008		2009	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Fuel & Power Expense	2,638,270	2,127,636	2,827,611	2,960,000	3,244,960	2,885,689	3,014,306	4,030,378
Chemical Expense	1,495,887	1,348,523	1,691,698	1,590,118	1,749,092	1,637,082	2,234,754	2,665,298
Management Fees Expense	6,612,414	6,254,000	7,516,223	6,987,757	7,930,919	7,373,898	8,147,526	7,598,202
Customer Accounting Expense	1,399,605	1,160,838	1,425,214	1,386,901	1,536,013	1,583,610	1,617,110	1,724,930
General Office Expense	470,171	329,299	463,222	479,085	646,272	463,939	531,596	589,975
Miscellaneous Expense	2,933,442	2,534,684	2,245,208	3,044,851	2,861,041	2,840,795	3,141,398	3,669,631
Maintenance Expense	2,284,673	1,248,184	2,235,322	2,740,291	2,683,651	2,330,353	2,769,954	2,732,193

**CASE NO. 2010-00036**  
**PUBLIC SERVICE COMMISSION'S FIRST SET OF INFORMATION REQUESTS**  
**ITEMS 1 – 33**

---

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

For the electronic version, refer to KAW\_R\_PSCDR1#4\_\_\_031610.pdf.

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	-	-	-	0%
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.

	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	3,044,851	(799,643)	-26% K
Other maintenance	2,235,322	2,740,291	(504,969)	-18% 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	-	-	-	0%
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.



Kentucky American Water Company  
Income Statement Fluctuation Analysis  
December 31, 2008

	Balance at 12/31/2008	Plan Balance at 12/31/2008	Increase (Decrease)	% Change
Operating revenues				
Water	57,247	57,360	(113)	0%
Sewer	309	278	31	11%
Other	2,529	1,902	627	33% <b>A</b>
Management				
Total revenues	60,085	59,540	545	1%
Operating expenses				
Labor	6585	6,735	(150)	-2%
Purchased water	126	604	(478)	-79% <b>B</b>
Fuel & power	3245	2,884	361	13% <b>C</b>
Chemicals	1749	1,637	112	7%
Waste disposal	270	295	(25)	-8%
Management fees	3899	3,488	411	12% <b>D</b>
Shared business services	4032	3,881	151	4%
Contracted services	881	829	52	6%
Group insurance	1,682	1,984	(302)	-15% <b>E</b>
Pensions	623	518	105	20% <b>F</b>
Other benefits	278	233	45	19% <b>G</b>
Regulatory expense	221	607	(386)	-64% <b>H</b>
Insurance other than group	490	728	(238)	-33% <b>I</b>
Customer accounting	1,536	1,586	(50)	-3%
Rents	35	32	3	9%
General office expense	646	464	182	39% <b>J</b>
Miscellaneous	1,702	1,780	(78)	-4%
Other maintenance	2,684	2,330	354	15% <b>K</b>
Total maintenance and operations expense	30,684	30,615	69	0%
Depreciation	5,871	7,173	(1,302)	-18% <b>L</b>
Amortization	512	411	101	25% <b>M</b>
General taxes	3,177	3,469	(292)	-8%
State income taxes	895	641	254	40% <b>N</b>
Federal income taxes	5,256	4,251	1,005	24% <b>O</b>
Tax savings acquisition adjustment	-	-	-	0%
Total operating expenses	46,395	46,560	(165)	0%
Utility operating income	13,690	12,980	710	5%
Other income and deductions				
Non-operating rental income	-	-	-	0%
Dividend income-common	-	-	-	0%
Dividend income-preferred	-	-	-	0%
Interest income	6	-	6	#DIV/0!
AFUDC Equity	1,330	1,507	(177)	-12% <b>P</b>
M&J miscellaneous income	57	-	57	100%
Gain (loss) on disposition	-	-	-	0%
Total other income	1,393	1,507	(114)	-8%
Miscellaneous amortization	-	1	(1)	-100%
Tax savings acquisition adjustment	-	-	-	0%
Misc other deductions	279	363	(84)	-23% <b>Q</b>
General taxes	-	-	-	0%
State income taxes	(9)	(27)	18	-67% <b>N</b>
Federal income taxes	(45)	(107)	62	-58% <b>O</b>
Total other deductions	225	230	(5)	-2%
Net other income/(deductions)	1,168	1,277	(109)	-9%
Income before interest charges	14,858	14,257	601	4%
Interest Charges				
Interest on long-term debt	5,693	5,903	(210)	-4%
Amortization and debt expense	90	71	19	27%
Interest short-term bank debt	762	1,044	(282)	-27% <b>R</b>
Other interest expense	-	-	-	0%
AFUDC-debt	(589)	(684)	95	-14% <b>S</b>
Total interest charges	5,956	6,334	(378)	-6%
Net income	8,902	7,923	979	12%
Preferred dividend declared	78	460	(382)	-83%
Net income to common stock	8,824	7,463	1,361	18%

Kentucky American Water Works Company  
Income Statement Tick mark Legend  
31-Dec-08

- A** Other revenue is over by \$627 (favorable), mainly due to Reconnection fees (-\$1,205), Collections for others (\$1,071) and Initiate Service fee (\$671).
- B** Purchased Water is lower than projected (favorable) by \$478. This is due to reduced PW Requirements
- C** Fuel and Power is higher than plan (unfavorable) by \$451 due to fuel costs related to power generation (-\$293 Purchased Power P, -\$37 Purchased power TD, \$117 Purchased Power WT)
- D** Management fees expense is higher than plan (unfavorable) by \$411 due to increase in Corp \$228 and Regional \$183 higher direct charges
- E** Group Insurance is lower than plan (favorable) by \$302. Group Insurance B (-\$147); Capitalized credits (\$338) and PBOP (\$107)
- F** Due to increased FAS 87 actuarial costs related to financial market conditions (lower discount rate, lower market returns)
- G** Increase related to more employees in post 1/1/2006 defined contribution plan than expected.
- H** Regulatory expense is lower than plan (favorable) by \$387 due to reduced rate case expenses (\$399 Amort Rate case) and a longer amortization period than planned
- I** Insurance Other than group expense is lower than plan (favorable) by \$236 (\$294 General Liab-Operating; -\$101 insurance AG)
- J** General Office expense is higher than plan by \$182 (unfavorable) primarily due to Relocation expense (\$80), Telephone (\$123)
- K** Maintenance expense is higher than prior by \$353 (unfavorable) due Net Negative Salvage (-572) and Paving/Backfill (\$130)
- L** Depreciation is lower than plan (favorable) by \$1,303 due to Net Negative Salvage going to maintenance and lower rates being used (\$284 Dep exp-General; \$265 Amort CIAC tax; \$754 Amort CIAC non-tax)
- M** Budget omitted amortization of UPAA and FAS 109 amortizations of reg asset depreciation and AFUDC
- N** Reflects impact net change in revenue and expense items.
- O** Reflects net change in revenue and expense items.
- P** AFUDC equity is under plan by \$177 (unfavorable). This is due mainly to correction of work orders that were originally set up as IP's not blankets
- Q** Stockholders donations below budget level
- R** Interest on Short Term debt is lower than plan (favorable) by \$ 282. This is due to lower rates and decrease in short-term debt from plan.
- S** See explanation P.

**Kentucky American Water Company**  
**Income Statement Fluctuation Analysis**  
**December 31, 2009**

		YTD Actuals	YTD Plan	Variance Favorable (Unfavorable)	% Change
<b><u>OPERATING REVENUES</u></b>					
Water Revenues	1	59,036	65,224	(6,227)	-10% <b>A</b>
Sewer Revenues	2	318	341	(23)	-7%
Other Operating Revenues	3	2,667	2,226	442	20% <b>B</b>
Management Revenues	4	0	0	0	
<b>Operating Revenues</b>		<b>62,021</b>	<b>67,791</b>	<b>(5,808)</b>	<b>-9%</b>
<b><u>OPERATIONS &amp; MAINTENANCE EXPENSE</u></b>					
<b><u>PRODUCTION EXPENSES</u></b>					
Purchased Water	5	131	141	(10)	-7%
Fuel and Power	6	3,014	4,030	(1,016)	-25% <b>C</b>
Chemicals	7	2,235	2,665	(430)	-16% <b>D</b>
Waste Disposal	8	234	297	(63)	-21% <b>E</b>
<b>Total production costs</b>		<b>5,614</b>	<b>7,133</b>	<b>(1,519)</b>	<b>-21%</b>
<b><u>O&amp;M LABOR &amp; OVERHEAD</u></b>					
Labor	9	6,848	6,943	(95)	-1%
Pensions	10	1,386	605	781	129% <b>F</b>
Group insurances	11	2,174	1,884	290	15% <b>G</b>
Other benefits	12	282	352	(70)	-20% <b>H</b>
<b>Total employee related</b>		<b>10,690</b>	<b>9,784</b>	<b>906</b>	<b>9%</b>
<b>Management fees</b>	13	4,028	3,779	249	7%
Shared business services	14	4,120	3,997	123	3%
Contracted services	15	1,089	940	149	16% <b>I</b>
<b>Total contracted services</b>		<b>5,209</b>	<b>4,937</b>	<b>272</b>	<b>6%</b>
Regulatory expense	16	245	279	(34)	-12% <b>J</b>
Insurance Other Than Group	17	610	719	(109)	-15% <b>K</b>
Customer Accounting	18	1,617	1,725	(108)	-6%
Rents	19	32	57	(25)	-44% <b>L</b>
General office expense	20	532	590	(58)	-10%
Miscellaneous	21	1,770	2,202	(432)	-20% <b>M</b>
Maintenance	22	2,770	2,732	38	1%
<b>Total operations and maintenance expense</b>		<b>33,117</b>	<b>33,937</b>	<b>(820)</b>	<b>-2%</b>
Depreciation	23	5,898	7,034	(1,136)	-16% <b>N</b>
Amortization	24	516	533	(17)	-3%
<b>Depreciation and amortization</b>		<b>6,414</b>	<b>7,567</b>	<b>(1,153)</b>	<b>-15%</b>
General taxes	25	3,446	3,597	(151)	-4%
Impairment charges	27	0	0	0	
<b>Total operating expenses, net</b>		<b>42,977</b>	<b>45,101</b>	<b>(2,124)</b>	<b>-5%</b>
<b>Operating income</b>		<b>19,044</b>	<b>22,690</b>	<b>(3,684)</b>	<b>-16%</b>
<b><u>OTHER INCOME &amp; DEDUCTIONS</u></b>					
Interest Income	28	0	0	0	
Interest on long-term debt	29	5,481	7,765	(2,284)	-29% <b>O</b>
Interest on Short-Term Bank Debt	30	355	1,308	(953)	-73% <b>P</b>
Other Interest Expense	31	9	0	9	
<b>Total interest expense</b>		<b>5,845</b>	<b>9,073</b>	<b>(3,228)</b>	<b>-36%</b>
<b>AFUDC - Equity</b>	32	3,306	2,838	468	16% <b>Q</b>
<b>AFUDC Debt</b>	33	1,591	1,289	302	23% <b>Q</b>
<b>Amortization of Debt Expense</b>	34	105	117	(12)	-10%
<b>Preferred dividends of subsidiaries (Consolidation only)</b>	35	0	0	0	
Gain on sale of assets	26	0	0	0	
Non-Operating Rental Income	36	0	0	0	
Dividend Income - Common	37	0	0	0	
Dividend Income - Preferred	38	0	0	0	
Miscellaneous Income	39	52	0	52	
<b>Total other income</b>		<b>52</b>	<b>0</b>	<b>52</b>	

Miscellaneous Amortization	40	0	1	1	100%
Miscellaneous Other Deductions	41	548	336	212	63% <b>R</b>
<b>Total Other Deductions</b>		548	337	213	63%
<b>Other, net</b>		(496)	(337)	(161)	48%
<b>Total other income (deductions)</b>		(1,549)	(5,400)	3,849	-71%
<b>Income (loss) before income taxes</b>		17,495	17,290	205	1%
State Income Taxes	42	1,186	819	367	45% <b>S</b>
Federal Income Taxes	43	5,888	5,915	(27)	0% <b>T</b>
Tax Saving Acquisition Adjustment		0	0	0	
State income taxes (non-operating)	46	(30)	(28)	(2)	7% <b>S</b>
Federal income taxes (non-operating)	47	(163)	(108)	(55)	51% <b>T</b>
<b>Provision (Benefit) for Income Taxes</b>		6,881	6,598	283	4%
<b>Net income (loss)</b>		10,614	10,692	(78)	-1%
Preferred Dividend Declared	48	78	78	0	
<b>Net Income To Common Stock</b>		10,536	10,614	(78)	-1%
Common Dividend Declared		8,103	7,252	851	12%
<b>Current Year Retained Earnings</b>		2,433	3,362	(929)	-28%

- A** due to lower usage due to wet and cool weather and economy (3773k) and rate case settlement (2454k) offset by AFUDC and tax exempt financing
- B** due to higher reconnect fees
- C** due to lower system delivery (down 12.2%) and lower than planned non revenue water (14% budget, 10% actual)
- D** due to more favorable chemical pricing per contracts negotiated in summer 2009
- E** Improved raw water turbidity from plan
- F** Due to increased FAS 106 actuarial costs related to financial market conditions (lower discount rate, lower market returns)
- G** Due to increased FAS 87 actuarial costs related to financial market conditions (lower discount rate, lower market returns)
- H** Lower DCP employees than planned
- I** due to higher than planned audit fees (54k), legal fees (88k), and temp labor - Volt Services (43k)
- J** Plan overstated for amtz of 2009 rate case
- K** Favorable premiums based on favorable claims history
- L** Expiration of small office equipment rentals
- M** due to lower actual gas prices than planned prices, offset by water study write off (\$159k)
- N** driven by higher composite rates used in the plan
- O** due to financing of \$71m with tax exempt financing, offset by lower AFUDC & revenues vs budget (AFUDC/Revenues offset due to outcomes of rate case)
- P** driven by lower than planned short-term interest rates
- Q** due to the treatment of CWIP in rate base from the settled case, offset by the tax exempt financing
- R** due to the approved spend on communications regarding the new \$162m water treatment plant
- S** Impact of net change in revenues and expenses
- T** Impact of net change in revenues and expenses

<b>Kentucky-American Water Company</b>				
<b>Case No. 2010-00036</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)

<b>Kentucky-American Water Company</b>				
<b>Case No. 2010-00036</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>
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
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)

<b>Kentucky-American Water Company</b>				
<b>Case No. 2010-00036</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>
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
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

<b>Kentucky-American Water Company</b>				
<b>Case No. 2010-00036</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>
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
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	OTH REGULATORY EXP-CURRENT	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)



<b>Kentucky American Water Company</b>				
<b>Case No. 2010-00036</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)	-	(1,603,601)
404430	AMORT REG ASSET - AFUDC	63,389	-	63,389
404440	AMORT REG ASSET - AFUDC	6,900	-	6,900
406000	AMORT UT PLT ACQ ADJUST	21,614	-	21,614
407000	AMORT PROPERTY LOSSES	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	-	7,871
408160	FICA	429,634	525,874	(96,240)
408180	STATE UNEMPLYMNT TXS	7,735	-	7,735
409100	SIT-CURRENT	396,112	448,973	(52,861)
409110	SIT-CURRENT	286,383	-	286,383
409150	FIT-CURRENT	2,900,386	1,884,659	1,015,727
409160	FIT-CURRENT	1,499,708	-	1,499,708
410400	DEF SIT-REG ASSET/LIAB	7,169	-	7,169
410600	DEF SIT-OTHER	(101,774)	(84,371)	(17,403)
410700	DEF FIT-REG ASSET/LIAB	168,191	-	168,191
410900	DEF FIT-OTHER	(1,334,333)	795,251	(2,129,584)
412210	ITC RESTORED- 3%	(7,653)	-	(7,653)
412220	ITC RESTORED- 4%	(6,304)	-	(6,304)
412230	ITC RESTORED-10%	(70,879)	(84,797)	13,918
415100	M&J REVENUES-OUTSIDE	(402,244)	-	(402,244)
416100	M&J EXPENSES-OUTSIDE	127,629	-	127,629
416110	M&J EXPENSES-OUTSIDE	77,087	-	77,087
420100	AFUDC - EQUITY	(842,571)	(681,063)	(161,508)
420210	AFUDC - DEBT	(384,277)	(309,296)	(74,981)
425100	AFUDC UT PLT ACQ ADJUST	(425)	768	(1,193)
425300	AMORT PREFERRED STOCK EXP	771	-	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	-	1,631,081
427120	INTEREST LTD-OUT-REG	2,639,432	5,686,455	(3,047,023)
428000	AMORT DEBT DISCOUNT & EXP	66,246	-	66,246
431100	INTEREST ON BANK DEBT	1,438,452	291,367	1,147,085
437100	DIV DEC PEF 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)	-	(81,378)
461200	COM SALES BILLED METERED	(12,387,137)	(12,345,169)	(41,968)
461210	COM SALES UNBILL METERED	54,059	-	54,059
461300	IND SALES BILLED METERED	(1,479,862)	(1,552,979)	73,117
461310	IND SALES UNBILL METERED	(18,828)	-	(18,828)

<b>Kentucky American Water Company</b>				
<b>Case No. 2010-00036</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>
461400	MISC SALES BILLED METERED	(18,789)	-	(18,789)
462000	PRIV FIR PROT SER BILLED	(1,138,372)	(1,041,746)	(96,626)
462100	PRIV FIR PROT SER BILLED	577	-	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)	-	(22,706)
466000	SALES FOR RESALE BILLED	(1,151,111)	(1,267,940)	116,829
466100	SALES FOR RESALE UNBILL	(264,067)	-	(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)	-	(16,017)
602000	PURCHASED WATER	427,063	496,300	(69,237)
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	-	62,202
641100	GENERAL CHEMICALS	1,691,774	1,575,318	116,456
642100	GENERAL WT LABOR	2,429,490	-	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	-	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	-	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	-	35,044
671200	OR MN T&D STRUCT & IMP-LAB	15,070	-	15,070
672120	AMORT DEF EXP RES & STAND	125,477	163,555	(38,078)
672200	AMORT DEF EXP RES & STAND	16,887	-	16,887
673200	OR MN T&D MAINS LAB	363,713	-	363,713
675200	OR MN SERVICES LAB	196,186	-	196,186
676200	OR MN METERS LAB	17,326	-	17,326
676400	OR MN METER INSTALL LAB	95,607	-	95,607
678100	OR MN OTHER T&D PLANT MAT	337,737	552,000	(214,263)
903100	CONTRACT & ORDERS EXPENS	2,104	-	2,104
903200	CONTRACTS & ORDERS LABOR	804,073	-	804,073
903300	COLLECTING EXPENSES	241,492	209,196	32,296
903520	BILLING & ACCTNG OTH EXP	1,147,599	1,068,000	79,599

<b>Kentucky American Water Company</b>				
<b>Case No. 2010-00036</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>
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	-	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)

<b>Kentucky American Water Company</b>				
<b>Case No. 2010-00036</b>				
<b>Response to PSCDR1#4</b>				
<b>YEAR: 2008</b>				
<b>AWW</b>	<b>Description</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>
403000	DEPRECIATION EXPENSE	8,217,154	8,021,081	196,073
403100	DEPRECIATION EXPENSE-CONTR PROP	(993,159)	-	(993,159)
404100	AMORT LIM TERM UT PLT	6,900	-	6,900
404430	AMORT REG ASSET - AFUDC	70,370	-	70,370
406000	AMORT UT PLT ACQ ADJUST	22,668	-	22,668
407000	AMORT PROPERTY LOSSES	412,188	410,580	1,608
408030	OTHER GENERAL TAXES	84,538	94,456	(9,918)
408100	REAL & PERSON PROP TAXES	2,576,598	2,841,252	(264,654)
408140	FEDERAL UNEMPLYMNT TXS	6,801	-	6,801
408160	FICA	494,545	534,422	(39,877)
408180	STATE UNEMPLYMNT TXS	9,078	-	9,078
409100	SIT-CURRENT	519,821	661,227	(141,406)
409110	SIT-ADJUST PRIOR YEARS	(42,843)	-	(42,843)
409140	SIT OTHER	312,775	(12,722)	325,497
409150	FIT-CURRENT	3,001,087	2,428,534	572,553
409160	FIT-ADJUST PRIOR YEARS	(1,888,574)	-	(1,888,574)
409210	SIT-OTH INC & DED-REG	(8,699)	(29,914)	21,215
409220	FIT-OTH INC & DED-REG	(45,061)	(116,445)	71,384
410400	DEF SIT-REG ASSET/LIAB	61,994	-	61,994
410600	DEF SIT-OTHER	43,379	-	43,379
410700	DEF FIT-REG ASSET/LIAB	339,910	-	339,910
410900	DEF FIT-OTHER	3,888,608	1,920,399	1,968,209
412210	ITC RESTORED- 3%	(7,652)	-	(7,652)
412220	ITC RESTORED- 4%	(6,305)	-	(6,305)
412230	ITC RESTORED-10%	(70,840)	(84,797)	13,957
415100	M&J REVENUES-OUTSIDE	(128,795)	-	(128,795)
416100	M&J EXPENSES-OUTSIDE	122,921	-	122,921
416110	M&J EXPENSES-OUTSIDE	2,491	-	2,491
419300	INT OTHER SECURITIES	(5,843)	-	(5,843)
420100	AFUDC - EQUITY	(1,329,407)	(1,507,094)	177,687
420210	AFUDC - DEBT	(589,341)	(684,424)	95,083
425100	AFUDC UT PLT ACQ ADJUST	(425)	-	(425)
425300	AMORT PREFERRED STOCK EXP	771	768	3
426100	DONATIONS	165,135	196,421	(31,286)
426160	OTHER LOBBYING EXPENSES	393	6,500	(6,107)
426200	OTHER INCOME DEDUCTIONS	111,235	159,692	(48,457)
426410	NON-OPER EMPLOYEE EXP	1,953	-	1,953
427100	INTEREST LTD-OUT-REG	1,521,899	-	1,521,899
427120	INTEREST LTD-OUT-REG	3,790,271	5,900,277	(2,110,006)
428000	AMORT DEBT DISCOUNT & EXP	88,769	71,448	17,321
431100	INTEREST ON BANK DEBT	761,822	1,045,249	(283,427)
431200	OTHER INTEREST EXPENSE	3	-	3
437100	DIV DEC PREF STK-OUTSIDE	459,457	459,900	(443)
438200	DIVIDENDS DECLARED COMMON - IN	6,003,108	4,882,323	1,120,785
461000	DOMESTIC SEWER SERVICE BILLED	13	-	13

<b>Kentucky American Water Company</b>				
<b>Case No. 2010-00036</b>				
<b>Response to PSCDR1#4</b>				
<b>YEAR: 2008</b>				
<b>AWW</b>	<b>Description</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>
461100	RES SALES BILLED METERED	(30,854,938)	(30,529,500)	(325,438)
461110	RES SALES UNBILL METERED	(194,318)	-	(194,318)
461200	COM SALES BILLED METERED	(14,530,582)	(15,312,175)	781,593
461210	COM SALES UNBILL METERED	(141,492)	-	(141,492)
461300	IND SALES BILLED METERED	(1,480,364)	(1,875,230)	394,866
461310	IND SALES UNBILL METERED	14,168	-	14,168
461400	MISC SALES BILLED METERED	(26,577)	-	(26,577)
462000	PRIV FIR PROT SER BILLED	(1,354,716)	(2,332,380)	977,664
462210	INDUSTRIAL WASTE SERVICE	(1,500)	-	(1,500)
463000	PUB FIRE PROT SER BILLED	(2,333,248)	(1,225,032)	(1,108,216)
464200	PUB AUTH SLS BILLED METRD	(4,890,969)	(4,516,895)	(374,074)
464210	PUB AUTH SLS UNBILL METRD	(19,171)	-	(19,171)
466000	SALES FOR RESALE BILLED	(1,438,391)	(1,494,452)	56,061
466100	SALES FOR RESALE UNBILL	3,113	-	3,113
471100	RECONNECTION CHARGES	(694,652)	(241,542)	(453,110)
471200	OTHER MISC SERV REVENUES	(646,163)	(745,008)	98,845
471400	BILLING & COLLECTIONS FOR OTHERS	(1,071,239)	(903,528)	(167,711)
472000	RENTS FROM WATER PROPERTY	(105,144)	(86,354)	(18,790)
474300	MISCELLANEOUS	(8,500)	-	(8,500)
601100	SS OPERATION EXPENSE	3,230	-	3,230
602000	PURCHASED WATER	125,985	510,050	(384,065)
603100	MISCELLANEOUS SS EXPENSES	31,814	44,940	(13,126)
610000	SS ORDNY MAINT SUPR & ENG	85,276	-	85,276
617100	OR MN MISC WAT SS PLT MAT	255,135	168,410	86,725
623110	POWER PURCH FOR PUMP ELEC	292,769	-	292,769
623210	FUEL PURCH FOR PUMP OTHER	2,902,036	2,756,449	145,587
626500	MISC PUMPING EXP ELECTRIC	(165,541)	5,500	(171,041)
630200	MISC PUMPING EXP OTHER	67,652	-	67,652
641100	GENERAL CHEMICALS	1,749,285	1,637,082	112,203
642100	GENERAL WT LABOR	1,547,613	-	1,547,613
642300	GENERAL WT EXPENSES	127,496	167,516	(40,020)
643100	MISC WT EXPENSES-CURRENT	97,723	109,805	(12,082)
643300	WASTE DISPOSAL EXP (CUR)	154,251	166,847	(12,596)
643310	AMORT WASTE DISPOSAL EXP	92,813	101,000	(8,187)
650000	OR MN WT SUPR & ENG	84,093	-	84,093
651100	OR MN WT STRUCT & IMP MAT	200,343	275,074	(74,731)
651120	AMORT DEF EXP WT STRUCT	181,597	132,140	49,457
660000	T&D RENTS	27,468	-	27,468
662100	T&D LINES EXPENSE	20,154	21,900	(1,746)
662200	T&D LINES LABOR	1,924,372	-	1,924,372
665300	MISC T&D EXPENSES-CURRENT	268,554	346,853	(78,299)
666000	T&D RENTS	6,859	3,780	3,079
670000	OR MN T&D SUPR & ENG	14,278	-	14,278
671200	OR MN T&D STRUCT & IMP-LAB	14,877	-	14,877
672120	AMORT DEF EXP RES & STAND	94,639	162,783	(68,144)

<b>Kentucky American Water Company</b>				
<b>Case No. 2010-00036</b>				
<b>Response to PSCDR1#4</b>				
<b>YEAR: 2008</b>				
<b>AWW</b>	<b>Description</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>
672200	AMORT DEF EXP RES & STAND	18,263	-	18,263
673200	OR MN T&D MAINS LAB	307,014	-	307,014
675200	OR MN SERVICES LAB	200,514	-	200,514
676200	OR MN METERS LAB	45,719	-	45,719
676400	OR MN METER INSTALL LAB	123,789	-	123,789
678100	OR MN OTHER T&D PLANT MAT	362,263	543,450	(181,187)
902200	METER READING LABOR	139,966	-	139,966
903100	CONTRACT & ORDERS EXPENS	676	-	676
903200	CONTRACTS & ORDERS LABOR	671,355	-	671,355
903300	COLLECTING EXPENSES	217,690	274,656	(56,966)
903520	BILLING & ACCTNG OTH EXP	845,225	798,840	46,385
904000	UNCOLLECTIBLE ACCOUNTS	467,213	504,114	(36,901)
905100	MISC CUST ACCTNG EXPENSES	5,209	6,000	(791)
920000	ADM & GENERAL SALARIES	847,339	6,380,770	(5,533,431)
920500	INCENTIVE PLAN EXPENSE	397,284	354,238	43,046
921100	EXPENSES OF EMPLOYEES	104,822	92,351	12,471
921130	DUES FOR CLUBS-TAXABLE	19,565	26,233	(6,668)
921200	MISC OFFICE EXP SUP	515,181	334,540	180,641
923100	SERVICE COMPANY CHARGES	7,930,917	7,373,898	557,019
923300	LEGAL SERVICES	144,444	75,000	69,444
923500	OTHER SERVICES-CURRENT	654,862	689,127	(34,265)
924000	PROPERTY INSURANCE	115,933	36,000	79,933
925110	WORKMENS COMP PREMIUM EXP	136,714	157,704	(20,990)
925300	INJURIES & DAMAGES EXP	(3,549)	18,000	(21,549)
925400	GENERAL LIABILITY	237,500	531,996	(294,496)
926100	ACCRUED OPEB EXPENSE	577,728	684,336	(106,608)
926110	GROUP INS PREMIUM EXPENSE	1,104,724	1,300,060	(195,336)
926200	OTHER WELFARE EXPENSES	53,367	60,400	(7,033)
926250	401-K CONTRIBUTIONS EXPENSE	99,336	97,037	2,299
926400	PENSION PLAN EXPENSE	622,650	518,280	104,370
926600	OTHER PENSION PLAN EXP	89,162	30,500	58,662
928100	PENSIONS CAP (C & R)	208,297	607,390	(399,093)
928300	AMORT OTHER REGULATRY EXP	12,448	-	12,448
928400	OTH REGULATORY EXP-CURRENT	133,927	155,952	(22,025)
930200	AMORT MISC CHARGES	-	4,300	(4,300)
930210	MISC GENERAL EXP-CURRENT	302,993	341,349	(38,356)
930230	MISC GENERAL EXP-CURRENT	37,509	27,600	9,909
930260	MEALS & TRAVEL EXPENSES-TAXA	19,889	25,131	(5,242)
930300	RESEARCH & DEVELOPMENT EXP	54	-	54
930600	TRANSPORTATION EXPENSES	755,901	492,000	263,901
930880	MISC GEN EXP-COMPANY DUES	54,134	50,245	3,889
930890	MISC GEN EXP-OTHER	48,888	42,520	6,368
931000	ADM & GENERAL RENTS	28,045	28,400	(355)
932100	OR MN A&G STRUC & IMP MAT	111,323	154,636	(43,313)
932700	OR MN A&G MISC PROPTY MAT	44,311	31,300	13,011

<b>Kentucky American Water Company</b>				
<b>Case No. 2010-00036</b>				
<b>Response to PSCDR1#4</b>				
<b>YEAR: 2009</b>				
<b>AWW</b>		<b>Actual</b>	<b>Budget</b>	<b>Variance</b>
403000	DEPRECIATION EXPENSE	8,718,319	8,542,956	175,363
403100	DEPRECIATION EXPENSE-CONTR PROP	(1,371,321)	-	(1,371,321)
404100	AMORT LIM TERM UT PLT	6,900	6,900	-
404430	AMORT REG ASSET - AFUDC	75,985	72,000	3,985
406000	AMORT UT PLT ACQ ADJUST	20,661	21,612	(951)
407000	AMORT PROPERTY LOSSES	412,188	432,192	(20,004)
408030	OTHER GENERAL TAXES	88,508	111,668	(23,160)
408100	REAL & PERSON PROP TAXES	2,789,817	2,963,352	(173,535)
408110	GROSS INC & RECPTS TAXES	57,549	-	57,549
408140	FEDERAL UNEMPLYMNT TXS	4,643	-	4,643
408160	FICA	488,239	523,498	(35,259)
408180	STATE UNEMPLYMNT TXS	10,748	-	10,748
409100	SIT-CURRENT	659,192	785,867	(126,675)
409110	SIT-ADJUST PRIOR YEARS	(91,862)	-	(91,862)
409150	FIT-CURRENT	1,551,487	3,190,303	(1,638,816)
409160	FIT-ADJUST PRIOR YEARS	(209,463)	-	(209,463)
409210	SIT-OTH INC & DED-REG	(29,728)	(27,757)	(1,971)
409220	FIT-OTH INC & DED-REG	(163,006)	(108,041)	(54,965)
410400	DEF SIT-REG ASSET/LIAB	4,565	-	4,565
410600	DEF SIT-OTHER	209,981	-	209,981
410700	DEF FIT-REG ASSET/LIAB	370,225	-	370,225
410900	DEF FIT-OTHER	4,262,897	2,809,078	1,453,819
412210	ITC RESTORED- 3%	(7,652)	-	(7,652)
412220	ITC RESTORED- 4%	(6,305)	-	(6,305)
412230	ITC RESTORED-10%	(70,840)	(84,797)	13,957
415100	M&J REVENUES-OUTSIDE	(114,035)	-	(114,035)
416100	M&J EXPENSES-OUTSIDE	122,194	-	122,194
416110	M&J EXPENSES-OUTSIDE	3,326	-	3,326
420100	AFUDC - EQUITY	(3,306,351)	(2,837,597)	(468,754)
420210	AFUDC - DEBT	(1,591,224)	(1,288,656)	(302,568)
425100	AFUDC UT PLT ACQ ADJUST	(425)	-	(425)
425300	AMORT PREFERRED STOCK EXP	771	768	3
426100	DONATIONS	144,473	171,413	(26,940)
426160	OTHER LOBBYING EXPENSES	46,532	7,500	39,032
426200	OTHER INCOME DEDUCTIONS	356,187	157,532	198,655
426410	NON-OPER EMPLOYEE EXP	940	-	940
427100	INTEREST LTD-OUT-REG	1,521,899	-	1,521,899
427120	INTEREST LTD-OUT-REG	3,577,301	7,765,096	(4,187,795)
428000	AMORT DEBT DISCOUNT & EXP	104,459	117,262	(12,803)
431100	INTEREST ON BANK DEBT	355,136	1,308,150	(953,014)
431200	OTHER INTEREST EXPENSE	8,920	-	8,920
437100	DIV DEC PREF STK-OUTSIDE	460,552	78,132	382,420
438200	DIVIDENDS DECLARED COMMON - IN	8,103,411	-	8,103,411
461100	RES SALES BILLED METERED	(31,956,121)	(35,224,291)	3,268,170
461110	RES SALES UNBILL METERED	(91,673)	-	(91,673)
461200	COM SALES BILLED METERED	(14,949,949)	(17,248,761)	2,298,812
461210	COM SALES UNBILL METERED	(200,394)	-	(200,394)
461300	IND SALES BILLED METERED	(1,403,661)	(1,998,815)	595,154
461310	IND SALES UNBILL METERED	(32,721)	-	(32,721)
461400	MISC SALES BILLED METERED	(13,740)	-	(13,740)
462000	PRIV FIR PROT SER BILLED	(1,538,493)	(2,747,927)	1,209,434
463000	PUB FIRE PROT SER BILLED	(2,567,693)	(1,421,505)	(1,146,188)
464200	PUB AUTH SLS BILLED METRD	(4,808,636)	(5,173,145)	364,509

<b>Kentucky American Water Company</b>				
<b>Case No. 2010-00036</b>				
<b>Response to PSCDR1#4</b>				
<b>YEAR: 2009</b>				
<b>AWW</b>		<b>Actual</b>	<b>Budget</b>	<b>Variance</b>
464210	PUB AUTH SLS UNBILL METRD	16,019	-	16,019
466000	SALES FOR RESALE BILLED	(1,456,417)	(1,409,161)	(47,256)
466100	SALES FOR RESALE UNBILL	(33,145)	-	(33,145)
470000	FORFEITED DISCOUNTS	35	-	35
471100	RECONNECTION CHARGES	(707,460)	(499,200)	(208,260)
471200	OTHER MISC SERV REVENUES	(644,265)	(622,188)	(22,077)
471400	BILLING & COLLECTIONS FOR OTHERS	(1,111,400)	(1,010,412)	(100,988)
472000	RENTS FROM WATER PROPERTY	(190,047)	(94,020)	(96,027)
474300	MISCELLANEOUS	(10,618)	-	(10,618)
601100	SS OPERATION EXPENSE	8,626	-	8,626
602000	PURCHASED WATER	120,260	140,661	(20,401)
603100	MISCELLANEOUS SS EXPENSES	43,165	13,125	30,040
610000	SS ORDNY MAINT SUPR & ENG	1,926	-	1,926
617100	OR MN MISC WAT SS PLT MAT	205,998	168,900	37,098
623110	POWER PURCH FOR PUMP ELEC	356,769	-	356,769
623210	FUEL PURCH FOR PUMP OTHER	2,608,188	3,957,598	(1,349,410)
626500	MISC PUMPING EXP ELECTRIC	(92,522)	3,000	(95,522)
630200	MISC PUMPING EXP OTHER	73,933	12,860	61,073
641100	GENERAL CHEMICALS	2,216,654	2,606,698	(390,044)
642100	GENERAL WT LABOR	1,487,402	146,062	1,341,340
642300	GENERAL WT EXPENSES	153,999	151,356	2,643
643100	MISC WT EXPENSES-CURRENT	77,200	100,750	(23,550)
643300	WASTE DISPOSAL EXP (CUR)	180,132	183,354	(3,222)
643310	AMORT WASTE DISPOSAL EXP	53,850	100,000	(46,150)
650000	OR MN WT SUPR & ENG	228,688	12,860	215,828
651100	OR MN WT STRUCT & IMP MAT	156,288	222,200	(65,912)
651120	AMORT DEF EXP WT STRUCT	147,771	172,909	(25,138)
660000	T&D RENTS	77,345	-	77,345
662100	T&D LINES EXPENSE	20,969	17,700	3,269
662200	T&D LINES LABOR	1,958,236	-	1,958,236
663400	MISC METER LABOR	27,920	-	27,920
665300	MISC T&D EXPENSES-CURRENT	307,653	368,612	(60,959)
666000	T&D RENTS	10,120	3,780	6,340
670000	OR MN T&D SUPR & ENG	17,473	-	17,473
671200	OR MN T&D STRUCT & IMP-LAB	17,728	-	17,728
672120	AMORT DEF EXP RES & STAND	123,566	8,652	114,914
672200	AMORT DEF EXP RES & STAND	15,382	-	15,382
673200	OR MN T&D MAINS LAB	297,543	-	297,543
675200	OR MN SERVICES LAB	231,135	-	231,135
676200	OR MN METERS LAB	47,090	-	47,090
676400	OR MN METER INSTALL LAB	153,539	-	153,539
678100	OR MN OTHER T&D PLANT MAT	454,617	483,800	(29,183)
902200	METER READING LABOR	258,658	-	258,658
903100	CONTRACT & ORDERS EXPENS	820	-	820
903200	CONTRACTS & ORDERS LABOR	638,766	-	638,766
903300	COLLECTING EXPENSES	276,759	250,800	25,959
903520	BILLING & ACCTNG OTH EXP	944,955	900,386	44,569
904000	UNCOLLECTIBLE ACCOUNTS	445,903	567,444	(121,541)
905100	MISC CUST ACCTNG EXPENSES	2,797	6,300	(3,503)
920000	ADM & GENERAL SALARIES	868,874	6,404,807	(5,535,933)
920500	INCENTIVE PLAN EXPENSE	360,347	366,355	(6,008)
921100	EXPENSES OF EMPLOYEES	65,888	128,375	(62,487)
921130	DUES FOR CLUBS-TAXABLE	34,015	25,385	8,630



<b>Kentucky American Water Company</b>				
<b>Case No. 2010-00036</b>				
<b>Response to PSCDR1#4</b>				
<b>YEAR: 2009</b>				
<b>AWW</b>		<b>Actual</b>	<b>Budget</b>	<b>Variance</b>
921200	MISC OFFICE EXP SUP	429,127	420,697	8,430
923100	SERVICE COMPANY CHARGES	8,147,527	7,598,202	549,325
923300	LEGAL SERVICES	166,370	78,600	87,770
923500	OTHER SERVICES-CURRENT	803,647	788,430	15,217
924000	PROPERTY INSURANCE	160,021	40,416	119,605
925110	WORKMENS COMP PREMIUM EXP	143,523	152,160	(8,637)
925300	INJURIES & DAMAGES EXP	(13,323)	12,000	(25,323)
925400	GENERAL LIABILITY	306,836	526,440	(219,604)
926100	ACCRUED OPEB EXPENSE	2,428,235	1,884,996	543,239
926160	GROUP INS CAP (A & B)	(254,836)	-	(254,836)
926200	OTHER WELFARE EXPENSES	28,927	93,350	(64,423)
926250	401-K CONTRIBUTIONS EXPENSE	106,973	110,301	(3,328)
926400	PENSION PLAN EXPENSE	1,386,324	605,748	780,576
926600	OTHER PENSION PLAN EXP	105,489	116,400	(10,911)
928100	PENSIONS CAP (C & R)	230,421	269,069	(38,648)
928300	AMORT OTHER REGULATRY EXP	14,200	10,236	3,964
928400	OTH REGULATORY EXP-CURRENT	143,696	160,632	(16,936)
930210	MISC GENERAL EXP-CURRENT	432,315	386,275	46,040
930230	MISC GENERAL EXP-CURRENT	25,680	55,200	(29,520)
930260	MEALS & TRAVEL EXPENSES-TAXA	14,140	25,566	(11,426)
930270	DONATIONS-ILL	20	-	20
930510	LOBBYING EXPENSES	8,040	-	8,040
930600	TRANSPORTATION EXPENSES	568,412	998,640	(430,228)
930880	MISC GEN EXP-COMPANY DUES	62,690	58,849	3,841
930890	MISC GEN EXP-OTHER	45,983	40,603	5,380
931000	ADM & GENERAL RENTS	21,569	52,968	(31,399)
932100	OR MN A&G STRUC & IMP MAT	108,272	117,696	(9,424)
932700	OR MN A&G MISC PROPTY MAT	30,649	22,466	8,183

Kentucky American Water  
Case No. 2010-00036  
Response to PSCDR1\_#4

YEAR-2006		2006	2006		2006	2006		2006	2006	
AWW	AWW_DESC	January	January	Variance	February	February	Variance	March	March	Variance
		Actual	Budget		Actual	Budget		Actual	Budget	
403000	DEPRECIATION EXPENSE	614,585	601,138	13,447	618,182	604,931	13,251	622,392	605,993	16,399
404430	AMORT REG ASSET - AFUDC	2,719	2,144	575	2,719	2,144	575	2,719	2,144	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 UNEMPLMNT 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 UNEMPLMNT 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	-	-	-	-	-	-	-	-	-
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	3,173	-	3,173	3,173	-	3,173	3,173	-	3,173
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	6,005	-	6,005	6,005	-	6,005	6,005	-	6,005
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	-	-	-	-	-	-	-	-	-
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	-
426100	DONATIONS	26,691	25,733	958	5,030	7,633	(2,603)	14,230	12,683	1,547
426160	OTHER LOBBYING EXPENSES	4,277	1,000	3,277	4,025	1,000	3,025	3,865	1,000	2,865
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	-	-	-	-	-	-	-	-	-
427120	INTEREST LTD - INSIDE	257,154	-	257,154	257,154	-	257,154	257,154	-	257,154
428000	AMORT DEBT DISCOUNT & EXP	6,009	6,009	-	6,009	6,009	-	6,009	6,009	-
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	38,331	38,325	6	38,331	38,325	6	38,320	38,325	(5)
438200	DIV DEC COMMON STK - IN	-	-	-	-	-	-	-	2,757,116	(2,757,116)
461000	DOMESTIC SEWER SERV BILLED	(28,191)	(29,391)	1,200	(26,831)	(29,391)	2,560	(492)	(29,391)	28,899
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	(1,576)	(1,850)	274	(1,635)	(1,850)	215	(1,848)	(1,850)	2
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	(57,170)	-	(57,170)	(42,934)	-	(42,934)	(55,853)	-	(55,853)
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	6,256	7,270	(1,014)	5,743	6,105	(362)	44,966	6,285	38,681
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	200,913	90,556	110,357	175,045	136,208	38,837	128,786	153,597	(24,811)
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 ELEC	2,314	4,850	(2,536)	3,179	5,404	(2,225)	9,161	27,104	(17,943)
641100	GENERAL CHEMICALS	127,751	154,874	(27,123)	40,197	88,113	(47,916)	105,743	91,023	14,720
642300	GENERAL WT EXPENSES	9,633	13,950	(4,317)	15,076	14,160	916	13,171	15,785	(2,614)

Kentucky American Water  
Case No. 2010-00036  
Response to PSCDR1\_#4

YEAR-2006		2006	2006		2006	2006		2006	2006	
AWW	AWW_DESC	April	April	Variance	May	May	Variance	June	June	Variance
		Actual	Budget		Actual	Budget		Actual	Budget	
403000	DEPRECIATION EXPENSE	624,817	607,056	17,761	627,568	609,079	18,489	630,273	610,141	20,132
404430	AMORT REG ASSET - AFUDC	2,719	2,144	575	2,719	2,144	575	2,719	2,144	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	5,914	-	5,914	5,914	2,800	3,114	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 UNEMPLMNT 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 UNEMPLMNT 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	-	-	-	-	-	-	-	-	-
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	3,173	-	3,173	3,173	-	3,173	3,173	-	3,173
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	6,005	-	6,005	6,005	-	6,005	6,005	-	6,005
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)	-	(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	(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)	-	-	-
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	-
426100	DONATIONS	8,745	10,133	(1,388)	21,289	21,163	126	43,385	37,733	5,652
426160	OTHER LOBBYING EXPENSES	9,943	1,000	8,943	4,165	1,000	3,165	-	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	-	-	-	-	-	-	-	-	-
427120	INTEREST LTD - INSIDE	257,154	-	257,154	257,154	-	257,154	257,154	-	257,154
428000	AMORT DEBT DISCOUNT & EXP	6,009	6,009	-	6,009	6,009	-	6,009	6,009	-
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	38,325	38,325	-	38,325	38,325	-	38,325	38,325	-
438200	DIV DEC COMMON STK - IN	-	-	-	-	-	-	62,696	788,283	(725,587)
461000	DOMESTIC SEWER SERV BILLED	(27,502)	(29,391)	1,889	(25,867)	(29,391)	3,524	(24,443)	(29,391)	4,948
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	(1,171)	(1,850)	679	(1,870)	(1,850)	(20)	(2,103)	(1,850)	(253)
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	(36,214)	-	(36,214)	(61,729)	-	(61,729)	(65,224)	-	(65,224)
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	7,879	7,335	544	21,480	6,085	15,395	(50,451)	7,560	(58,011)
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	148,352	133,804	14,548	134,618	144,822	(10,204)	203,353	150,903	52,450
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 ELEC	(875)	4,850	(5,725)	3,708	5,404	(1,696)	5,168	7,104	(1,936)
641100	GENERAL CHEMICALS	114,620	77,931	36,689	57,901	120,056	(62,155)	151,046	129,176	21,870
642300	GENERAL WT EXPENSES	19,746	13,575	6,171	8,913	11,970	(3,057)	26,684	18,775	7,909

Kentucky American Water  
Case No. 2010-00036  
Response to PSCDR1\_#4

YEAR-2006		2006	2006		2006	2006		2006	2006	
AWW	AWW_DESC	July	July	Variance	August	August	Variance	September	September	Variance
		Actual	Budget		Actual	Budget		Actual	Budget	
403000	DEPRECIATION EXPENSE	916,999	611,206	305,793	634,238	614,195	20,043	637,749	615,264	22,485
404430	AMORT REG ASSET - AFUDC	2,719	2,144	575	2,719	2,144	575	2,719	2,144	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	5,914	-	5,914	10,015	-	10,015	7,811	1,200	6,611
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 UNEMPLMNT 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	88,115	-	88,115	-	-	-	-	-	-
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	(12,227)	-	(12,227)	973	-	973	973	-	973
410600	DEF SIT-OTHER	(112,839)	2,149	(114,988)	325,062	54,320	270,742	(118,354)	811	(119,165)
410700	DEF FIT-REG ASSET/LIAB	49,491	-	49,491	12,216	-	12,216	12,216	-	12,216
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	-	-	-	-	-	-	-	-	-
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	-
426100	DONATIONS	4,575	2,113	2,462	4,493	4,233	260	5,387	14,983	(9,596)
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	-	-	-	-	-	-	-	-	-
427120	INTEREST LTD - INSIDE	257,154	-	257,154	257,154	-	257,154	257,154	-	257,154
428000	AMORT DEBT DISCOUNT & EXP	6,009	6,009	-	6,009	6,009	-	6,009	6,009	-
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	38,325	38,325	-	38,325	38,325	-	38,325	38,325	-
438200	DIV DEC COMMON STK - IN	-	-	-	-	-	-	689,652	1,015,211	(325,559)
461000	DOMESTIC SEWER SERV BILLED	(24,499)	(29,391)	4,892	(25,851)	(29,391)	3,540	(19,087)	(29,391)	10,304
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	(1,789)	(1,850)	61	(1,170)	(1,850)	680	(2,163)	(1,850)	(313)
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)	(63,281)	-	(63,281)	(81,182)	-	(81,182)
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	3,402	7,180	(3,778)	7,736	6,215	1,521	6,677	6,160	517
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	259,997	150,324	109,673	259,976	154,377	105,599	344,917	142,499	202,418
624100	PUMPING EXPENSE	-	200	(200)	-	200	-	-	200	(200)
624500	PUMPING EXPENSES ELECTRIC	-	-	-	-	-	-	-	-	-
626500	MISC PUMPING EXP ELECTRIC	-	30	(30)	-	-	-	33	-	33
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	141,634	110,211	31,423	171,563	94,940	76,623	231,970	139,985	91,985
642300	GENERAL WT EXPENSES	9,280	11,625	(2,345)	14,391	12,720	1,671	23,857	14,635	9,222

Kentucky American Water  
Case No. 2010-00036  
Response to PSCDR1\_#4

YEAR-2006		2006	2006		2006	2006		2006	2006	
AWW	AWW_DESC	October Actual	October Budget	Variance	November Actual	November Budget	Variance	December Actual	December Budget	Variance
403000	DEPRECIATION EXPENSE	643,832	616,334	27,498	645,112	617,402	27,710	727,274	626,522	100,752
404430	AMORT REG ASSET - AFUDC	2,719	2,144	575	2,719	2,144	575	2,719	2,144	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	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	-	-	-	(1,003,204)	-	(1,003,204)	-	-	-
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	973	-	973	973	-	973	973	-	973
410600	DEF SIT-OTHER	(41,954)	2,124	(44,078)	(19,386)	53,089	(72,475)	562,919	(200)	563,119
410700	DEF FIT-REG ASSET/LIAB	12,216	-	12,216	12,216	-	12,216	12,216	-	12,216
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)	-	(638)
412220	ITC RESTORED- 4%	(525)	-	(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	(8,880)	-	(8,880)	-	-	(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	-
426100	DONATIONS	4,176	2,683	1,493	13,531	1,513	12,018	3,779	(367)	4,146
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	-	-	-	-	-	-	(1,632)	-	(1,632)
427120	INTEREST LTD - INSIDE	257,154	-	257,154	257,154	-	257,154	251,541	-	251,541
428000	AMORT DEBT DISCOUNT & EXP	6,009	6,009	-	6,009	6,009	-	6,009	6,009	-
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	38,325	38,325	-	38,325	38,325	-	37,219	38,325	(1,106)
438200	DIV DEC COMMON STK - IN	-	-	-	-	-	-	1,253,913	1,499,139	(245,226)
461000	DOMESTIC SEWER SERV BILLED	(29,247)	(29,391)	144	(23,227)	(29,391)	6,164	(24,047)	(29,391)	5,344
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	(1,581)	(1,850)	269	(1,397)	(1,850)	453	(1,416)	(1,850)	434
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	(55,112)	-	(55,112)	(45,937)	-	(45,937)	(40,608)	-	(40,608)
602000	PURCHASED WATER	74,118	38,250	35,868	41,358	41,250	108	38,130	41,750	(3,620)
603100	MISCELLANEOUS SS EXPENSES	4,964	7,085	(2,121)	7,345	6,465	880	4,225	8,085	(3,860)
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	111,226	153,686	(42,460)	186,208	141,835	44,373	223,455	177,319	46,136
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 ELEC	5,581	5,404	177	3,744	4,850	(1,106)	2,697	5,404	(2,707)
641100	GENERAL CHEMICALS	126,162	104,913	21,249	132,139	106,334	25,805	95,161	130,967	(35,806)
642300	GENERAL WT EXPENSES	10,892	11,650	(758)	15,895	12,915	2,980	18,800	16,015	2,785

Kentucky American Water  
Case No. 2010-00036  
Response to PSCDR1\_#4

YEAR-2006		2006	2006		2006	2006		2006	2006	
AWW	AWW_DESC	January	January	Variance	February	February	Variance	March	March	Variance
		Actual	Budget		Actual	Budget		Actual	Budget	
643100	MISC WT EXPENSES-CURRENT	7,283	10,499	(3,216)	3,409	4,587	(1,178)	6,918	3,297	3,621
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	56,270	41,975	14,295	(9,538)	6,975	(16,513)	6,358	3,975	2,383
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	3,397	9,543	(6,146)	19,241	9,543	9,698	5,942	11,616	(5,674)
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	1,187	5,918	(4,731)	19,180	5,893	13,287	20,803	5,718	15,085
666000	T&D RENTS	550	435	115	200	435	(235)	-	435	(435)
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	29,223	24,000	5,223	22,096	24,000	(1,904)	30,195	24,000	6,195
903100	CONTRACT & ORDERS EXPENS	139	300	(161)	359	300	59	883	300	583
903300	COLLECTING EXPENSES	16,543	17,088	(545)	18,610	17,088	1,522	15,341	17,088	(1,747)
903520	BILLING & ACCTNG OTH EXP	21,532	12,390	9,142	17,746	12,390	5,356	19,848	13,295	6,553
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	(7,567)	27,917	(35,484)	33,433	27,917	5,516	13,862	27,917	(14,055)
905100	MISC CUST ACCTNG EXPENSES	4,384	4,200	184	12,580	5,350	7,230	19,532	4,185	15,347
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	446,264	400,924	45,340	355,038	384,308	(29,270)	454,083	434,161	19,922
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	915	3,945	(3,030)	67,814	3,370	64,444	999	6,550	(5,551)
921200	MISC OFFICE EXPENSES	1,485	4,798	(3,313)	16,270	5,098	11,172	4,428	4,918	(490)
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	4,949	5,552	(603)	1,175	5,582	(4,407)	8,214	5,552	2,662
921220	MISC OFFICE EXP SUP	1,700	5,196	(3,496)	6,238	4,361	1,877	4,487	4,336	151
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	344,408	545,000	(200,592)	546,511	489,000	57,511	496,076	541,000	(44,924)
923200	AUDITING SERVICES	8,242	-	8,242	3,352	-	3,352	3,352	-	3,352
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)	-	-	-	15,921	-	15,921
923500	OTHER SERVICES-CURRENT	65,303	41,470	23,833	37,357	41,555	(4,198)	54,316	39,520	14,796
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	ACCRUED 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	3,790	100	3,690	5,244	9,000	(3,756)	3,154	400	2,754
926220	ESOP CONTRIBUTIONS EXPENSE	(3,491)	1,716	(5,207)	(21)	1,493	(1,514)	(257)	1,465	(1,722)
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	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	6,106	758	5,348	11,155	758	10,397	7,242	758	6,484
930200	AMORTIZE MISC CHARGES	-	-	-	(15,828)	-	(15,828)	-	-	-
930210	MISC GENERAL EXP-CURRENT	1,975	(3,000)	4,975	17,370	(4,200)	21,570	13,863	(3,200)	17,063
930230	AMORT MISC GENERAL EXP	2,369	-	2,369	2,068	-	2,068	2,261	-	2,261
930260	MEALS & TRAVEL EXPENSES-TAXAB	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	9,544	30,652	(21,108)	17,931	32,387	(14,456)	30,188	28,732	1,456
930850	MISC GEN EXP-DIRECTORS FEES	1,729	4,250	(2,521)	(2,907)	-	(2,907)	4,716	-	4,716
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	2,324	3,321	(997)	5,720	3,321	2,399	2,305	3,321	(1,016)
932700	OR MN A&G MISC PROPTY MAT	3,699	4,629	(930)	2,567	3,404	(837)	5,804	1,451	4,353

Kentucky American Water  
Case No. 2010-00036  
Response to PSCDR1\_#4

YEAR-2006		2006	2006		2006	2006		2006	2006	
AWW	AWW_DESC	April	April	Variance	May	May	Variance	June	June	Variance
		Actual	Budget		Actual	Budget		Actual	Budget	
643100	MISC WT EXPENSES-CURRENT	3,840	2,832	1,008	5,300	3,167	2,133	5,330	2,462	2,868
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	2,991	4,275	(1,284)	3,008	4,975	(1,967)	6,055	2,975	3,080
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	5,574	9,543	(3,969)	4,097	9,543	(5,446)	10,591	11,616	(1,025)
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	13,614	4,718	8,896	15,361	3,718	11,643	7,640	3,718	3,922
666000	T&D RENTS	926	435	491	222	435	(213)	-	435	(435)
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	29,339	24,000	5,339	11,241	24,000	(12,759)	25,378	24,000	1,378
903100	CONTRACT & ORDERS EXPENS	22	300	(278)	558	300	258	243	300	(57)
903300	COLLECTING EXPENSES	7,418	17,088	(9,670)	25,709	17,088	8,621	16,613	17,088	(475)
903520	BILLING & ACCTNG OTH EXP	25,011	12,950	12,061	78,271	12,050	66,221	29,754	13,250	16,504
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	23,397	27,917	(4,520)	17,468	27,917	(10,449)	36,878	27,917	8,961
905100	MISC CUST ACCTNG EXPENSES	8,043	3,500	4,543	8,340	3,100	5,240	19,677	2,485	17,192
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	393,637	405,337	(11,700)	376,861	422,161	(45,300)	495,526	422,161	73,365
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	2,763	3,805	(1,042)	4,082	3,615	467	4,061	9,884	(5,823)
921200	MISC OFFICE EXPENSES	11,152	4,798	6,354	5,398	4,963	435	15,680	4,918	10,762
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	11,867	5,552	6,315	13,706	5,582	8,124	10,178	5,552	4,626
921220	MISC OFFICE EXP SUP	4,994	5,471	(477)	3,747	4,186	(439)	4,992	4,021	971
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	488,414	530,000	(41,586)	534,309	531,000	3,309	657,298	532,000	125,298
923200	AUDITING SERVICES	-	-	-	865	-	865	13,297	-	13,297
923300	LEGAL SERVICES	4,408	(12,500)	16,908	5,507	12,500	(6,993)	3,385	12,500	(9,115)
923400	ENGINEERING SERVICES	-	-	-	-	-	-	-	-	-
923500	OTHER SERVICES-CURRENT	28,794	48,615	(19,821)	47,357	45,565	1,792	44,190	52,910	(8,720)
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	(24)	200	(224)	750	1,150	(400)	-	2,500	(2,500)
926220	ESOP CONTRIBUTIONS EXPENSE	(9,238)	1,337	(10,575)	(194)	1,099	(1,293)	162	1,525	(1,363)
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	30,091	29,451	640	30,086	29,451	635	38,656	29,451	9,205
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	4,477	758	3,719	(3,442)	758	(4,200)	71,733	758	70,975
930200	AMORTIZE MISC CHARGES	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	6,434	(3,800)	10,234	13,777	3,800	9,977	22,262	(3,700)	25,962
930230	AMORT MISC GENERAL EXP	2,068	-	2,068	2,068	-	2,068	2,236	-	2,236
930260	MEALS & TRAVEL EXPENSES-TAXAB	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	28,931	33,027	(4,096)	29,937	32,720	(2,783)	44,547	32,692	11,855
930850	MISC GEN EXP-DIRECTORS FEES	-	4,250	(4,250)	3,000	-	3,000	3,233	-	3,233
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	(355)	3,321	(3,676)	814	3,321	(2,507)	882	3,321	(2,439)
932700	OR MN A&G MISC PROPTY MAT	310	1,575	(1,265)	3,662	919	2,743	765	3,999	(3,234)

Kentucky American Water  
Case No. 2010-00036  
Response to PSCDR1\_#4

YEAR-2006		2006	2006		2006	2006		2006	2006	
AWW	AWW_DESC	July	July	Variance	August	August	Variance	September	September	Variance
		Actual	Budget		Actual	Budget		Actual	Budget	
643100	MISC WT EXPENSES-CURRENT	1,803	3,867	(2,064)	2,942	2,817	125	6,872	4,127	2,745
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	4,126	4,475	(349)	2,290	2,975	(685)	3,380	2,975	405
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	11,263	9,543	1,720	3,604	9,543	(5,939)	23,027	11,616	11,411
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	12,243	3,718	8,525	8,586	3,718	4,868	11,265	3,718	7,547
666000	T&D RENTS	-	435	(435)	-	435	(435)	227	435	(208)
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	10,868	24,000	(13,132)	(34,035)	24,000	(58,035)	(9,501)	24,000	(33,501)
903100	CONTRACT & ORDERS EXPENS	365	300	65	202	300	(98)	964	300	664
903300	COLLECTING EXPENSES	16,645	17,088	(443)	27,547	17,088	10,459	18,329	17,088	1,241
903520	BILLING & ACCTNG OTH EXP	16,488	13,070	3,418	22,378	13,850	8,528	26,879	14,150	12,729
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	54,038	27,917	26,121	20,359	27,917	(7,558)	23,415	27,917	(4,502)
905100	MISC CUST ACCTNG EXPENSES	3,013	2,500	513	17,187	2,300	14,887	4,286	2,685	1,601
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	393,568	405,337	(11,769)	388,587	438,991	(50,404)	492,828	422,161	70,667
920520	INCENTIVE PLAN EXP OFFICERS	12,762	12,919	(157)	15,134	14,148	986	50,641	13,534	37,107
921100	EXPENSES OF EMPLOYEES	5,748	3,635	2,113	2,786	4,695	(1,909)	3,586	4,410	(824)
921200	MISC OFFICE EXPENSES	12,613	4,798	7,815	9,868	4,963	4,905	10,092	4,918	5,174
921210	MISC OFFICE EXP TEL	220	1,295	(1,075)	(133)	1,295	(1,428)	3,862	1,295	2,567
921210	MISC OFFICE EXP TEL	5,167	5,552	(385)	7,012	5,582	1,430	9,218	5,552	3,666
921220	MISC OFFICE EXP SUP	6,753	4,871	1,882	3,729	4,186	(457)	5,689	4,236	1,453
921250	OFFICE BUILDING OPERATION	(92)	-	(92)	(127)	165	(292)	125	120	5
921300	PERSONAL/VEHICLE	12,385	13,150	(765)	14,055	13,150	905	10,714	13,150	(2,436)
923100	SERVICE COMPANY CHARGES	513,424	502,000	11,424	482,704	532,000	(49,296)	753,665	517,000	236,665
923200	AUDITING SERVICES	2,980	-	2,980	3,308	-	3,308	13,811	-	13,811
923300	LEGAL SERVICES	12,310	12,500	(190)	(8,772)	(12,500)	3,728	8,087	12,500	(4,413)
923400	ENGINEERING SERVICES	-	-	-	-	-	-	-	-	-
923500	OTHER SERVICES-CURRENT	40,729	49,580	(8,851)	42,230	47,130	(4,900)	41,182	52,090	(10,908)
924000	PROPERTY INSURANCE	8,755	3,000	5,755	8,755	3,000	5,755	8,755	3,000	5,755
925110	WORKMENS COMP PREMIUM EXP	9,502	9,407	95	9,557	9,407	150	8,478	9,407	(929)
925300	INJURIES & DAMAGES EXP	100	1,000	(900)	100	1,000	(900)	-	1,000	(1,000)
925400	GENERAL LIABILITY	33,950	29,417	4,533	33,950	29,417	4,533	(51,655)	29,417	(81,072)
926100	ACCRUED OPEB EXPENSE	56,064	65,597	(9,533)	57,312	65,597	(8,285)	50,763	65,597	(14,834)
926110	GROUP INSURANCE PREM EXP	84,585	84,022	563	85,514	91,357	(5,843)	72,129	87,689	(15,560)
926200	OTHER WELFARE EXPENSES	639	4,000	(3,361)	3,226	9,000	(5,774)	1,492	3,000	(1,508)
926220	ESOP CONTRIBUTIONS EXPENSE	177	1,320	(1,143)	193	1,333	(1,140)	180	1,277	(1,097)
926250	401-K CONTRIBUTIONS EXPENSE	5,203	11,617	(6,414)	5,271	12,296	(7,025)	6,432	11,880	(5,448)
926400	PENSION PLAN EXPENSE	63,580	67,006	(3,426)	63,540	67,006	(3,466)	57,455	67,006	(9,551)
926600	OTHER PENSION PLAN EXPENSE	3,817	-	3,817	3,772	-	3,772	5,666	-	5,666
928100	AMORT EXP RATE PROCEEDING	30,086	29,451	635	30,086	29,451	635	30,549	29,451	1,098
928400	OTH REGULATRY EXP-CURRENT	33,444	19,375	14,069	31,974	24,575	7,399	11,800	10,375	1,425
930130	OTHER GENERAL EXPENSE	(10,395)	758	(11,153)	15,774	758	15,016	24,794	758	24,036
930200	AMORTIZE MISC CHARGES	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	10,593	(3,200)	13,793	6,810	(3,200)	10,010	16,209	(2,900)	19,109
930230	AMORT MISC GENERAL EXP	2,110	-	2,110	2,110	-	2,110	2,110	-	2,110
930260	MEALS & TRAVEL EXPENSES-TAXAB	1,691	879	812	806	759	47	1,585	1,164	421
930300	RESEARCH & DEV EXP	-	333	(333)	-	333	(333)	-	333	(333)
930600	TRANSPORTATION EXPENSES	23,063	32,702	(9,639)	38,974	32,760	6,214	34,170	32,726	1,444
930850	MISC GEN EXP-DIRECTORS FEES	6,000	8,250	(2,250)	-	-	-	-	-	-
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	4,989	3,321	1,668	792	3,321	(2,529)	3,170	3,321	(151)
932700	OR MN A&G MISC PROPTY MAT	390	3,334	(2,944)	1,624	1,275	349	372	1,699	(1,327)



Kentucky American Water  
Case No. 2010-00036  
Response to PSCDR1\_#4

YEAR-2006		2006	2006		2006	2006		2006	2006	
AWW	AWW_DESC	October Actual	October Budget	Variance	November Actual	November Budget	Variance	December Actual	December Budget	Variance
643100	MISC WT EXPENSES-CURRENT	2,531	1,727	804	3,512	2,078	1,434	7,234	1,812	5,422
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	2,268	24,050	(21,782)	3,573	3,975	(402)	1,799	3,975	(2,176)
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	1,494	9,543	(8,049)	12,061	10,543	1,518	8,825	12,616	(3,791)
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	10,004	3,718	6,286	13,346	4,718	8,628	9,886	4,718	5,168
666000	T&D RENTS	-	435	(435)	-	435	(435)	20,600	435	20,165
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	17,105	24,000	(6,895)	52,295	19,000	33,295	32,853	14,000	18,853
903100	CONTRACT & ORDERS EXPENS	449	300	149	(84)	300	(384)	6,112	300	5,812
903300	COLLECTING EXPENSES	22,430	17,088	5,342	18,969	17,088	1,881	20,410	17,088	3,322
903520	BILLING & ACCTNG OTH EXP	35,117	12,020	23,097	26,131	13,990	12,141	25,251	11,990	13,261
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	32,305	27,917	4,388	134,914	27,917	106,997	26,967	27,923	(956)
905100	MISC CUST ACCTNG EXPENSES	2,528	2,900	(372)	18,303	3,500	14,803	6,858	3,600	3,258
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	380,189	405,337	(25,148)	511,607	433,851	77,756	438,909	423,598	15,311
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	7,385	3,745	3,640	5,062	5,665	(603)	24,675	5,295	19,380
921200	MISC OFFICE EXPENSES	11,728	4,798	6,930	9,953	6,818	3,135	7,686	7,018	668
921210	MISC OFFICE EXP TEL	1,534	1,295	239	1,140	1,295	(155)	995	1,295	(300)
921210	MISC OFFICE EXP TEL	6,183	5,552	631	6,763	5,582	1,181	9,829	5,552	4,277
921220	MISC OFFICE EXP SUP	3,846	4,261	(415)	4,570	5,311	(741)	7,165	3,761	3,404
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	507,919	505,000	2,919	570,758	509,000	61,758	716,929	521,000	195,929
923200	AUDITING SERVICES	6,535	-	6,535	4,625	-	4,625	6,002	-	6,002
923300	LEGAL SERVICES	14,822	12,500	2,322	(790)	12,500	(13,290)	6	(17,500)	17,506
923400	ENGINEERING SERVICES	-	-	-	-	-	-	-	-	-
923500	OTHER SERVICES-CURRENT	20,408	47,695	(27,287)	27,793	43,625	(15,832)	35,270	38,172	(2,902)
924000	PROPERTY INSURANCE	8,755	3,000	5,755	8,755	3,000	5,755	8,755	3,000	5,755
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	763	2,000	(1,237)	3,967	100	3,867	10,174	3,500	6,674
926220	ESOP CONTRIBUTIONS EXPENSE	170	1,107	(937)	168	1,320	(1,152)	1,600	1,439	161
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	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	21,898	758	21,140	41,736	758	40,978	(252,562)	758	(253,320)
930200	AMORTIZE MISC CHARGES	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	10,626	(2,900)	13,526	7,195	(3,200)	10,395	17,844	(3,200)	21,044
930230	AMORT MISC GENERAL EXP	2,026	-	2,026	2,334	-	2,334	2,156	-	2,156
930260	MEALS & TRAVEL EXPENSES-TAXAB	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	39,726	32,703	7,023	25,943	32,698	(6,755)	53,999	32,752	21,247
930850	MISC GEN EXP-DIRECTORS FEES	3,000	4,250	(1,250)	1,500	-	1,500	1,500	-	1,500
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	5,180	3,321	1,859	264	3,321	(3,057)	3,428	3,321	107
932700	OR MN A&G MISC PROPTY MAT	933	975	(42)	425	1,264	(839)	1,324	475	849

Kentucky American Water Company  
Case No. 2010-00036  
Response to PSCDR1\_#4

YEAR-2007		2007	2007		2007	2007		2007	2007	
AWW	Description	January Actual	January Budget	Variance	February Actual	February Budget	Variance	March Actual	March Budget	Variance
403000	DEPRECIATION EXPENSE	753,162	664,655	88,507	756,066	665,616	90,450	758,449	667,355	91,094
403100	DEPRECIATION EXPENSE-CONTR PROP	(107,109)	-	(107,109)	(107,371)	-	(107,371)	(107,795)	-	(107,795)
404430	AMORT REG ASSET - AFUDC	2,719	-	2,719	2,719	-	2,719	2,719	-	2,719
406000	AMORT UT PLT ACQ ADJUST	1,803	-	1,803	1,801	-	1,801	1,801	-	1,801
407000	AMORT PROPERTY LOSSES	34,349	34,215	134	34,349	34,215	134	34,349	34,215	134
408030	OTHER GENERAL TAXES	37,817	13,903	23,914	(24,016)	13,903	(37,919)	(27,149)	13,903	(41,052)
408100	REAL & PERSON PROP TAXES	212,152	180,000	32,152	212,152	180,000	32,152	93,575	180,000	(86,425)
408140	FEDERAL UNEMPLMNT TXS	5,345	-	5,345	714	-	714	259	-	259
408160	FICA	36,421	45,420	(8,999)	29,403	39,739	(10,336)	46,425	43,314	3,111
408180	STATE UNEMPLMNT TXS	6,787	-	6,787	1,702	-	1,702	(1,825)	-	(1,825)
409100	SIT-CURRENT	1,903	5,338	(3,435)	(4,621)	(10,192)	5,571	35,584	8,065	27,519
409110	SIT-ADJUST PRIOR YEARS	(14,767)	-	(14,767)	(18,315)	-	(18,315)	62,097	-	62,097
409150	FIT-CURRENT	8,848	32,201	(23,353)	(21,489)	(28,251)	6,762	185,076	42,816	142,260
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
410400	DEF SIT-REG ASSET/LIAB	-	5,737	(5,737)	-	16,298	(16,298)	-	1,244	(1,244)
410600	DEF SIT-OTHER	1,430	-	1,430	1,430	-	1,430	1,930	-	1,930
410700	DEF FIT-REG ASSET/LIAB	-	17,678	(17,678)	-	78,635	(78,635)	-	15,511	(15,511)
410900	DEF FIT-OTHER	10,635	-	10,635	9,763	-	9,763	31,124	-	31,124
412210	ITC RESTORED- 3%	(638)	-	(638)	(638)	-	(638)	(638)	-	(638)
412220	ITC RESTORED- 4%	(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)
415100	M&J REVENUES-OUTSIDE	(2,763)	-	(2,763)	(56,095)	-	(56,095)	(40,894)	-	(40,894)
415100	M&J REVENUES-OUTSIDE	(5,638)	-	(5,638)	(56,095)	-	(56,095)	(40,894)	-	(40,894)
416100	M&J EXPENSES-OUTSIDE	23,090	-	23,090	(2,689)	-	(2,689)	8,801	-	8,801
416110	M&J EXPENSES-OUTSIDE	2,367	-	2,367	25,814	-	25,814	1,220	-	1,220
419510	INT INCOME INSIDE	(1,569)	-	(1,569)	(743)	-	(743)	(120)	-	(120)
420100	AFUDC - EQUITY	(37,148)	(24,653)	(12,495)	(44,798)	(33,334)	(11,464)	(48,261)	(41,968)	(6,293)
420210	AFUDC - DEBT	(16,870)	(11,196)	(5,674)	(20,352)	(15,138)	(5,214)	(21,928)	(19,059)	(2,869)
425100	AFUDC UT PLT ACQ ADJUST	(35)	64	(99)	(35)	64	(99)	(35)	64	(99)
425300	AMORT PREFERRED STOCK EXP	64	-	64	64	-	64	64	-	64
426100	DONATIONS	32,250	45,500	(13,250)	10,628	6,300	4,328	18,058	17,750	308
426160	OTHER LOBBYING EXPENSES	(24,912)	(45,457)	20,545	5,542	(3,113)	8,655	747	(7,325)	8,072
426200	OTHER INCOME DEDUCTIONS	52,574	52,122	632	-	1,413	-	2,850	400	2,450
427100	INTEREST LTD-OUT-REG	137,713	-	137,713	137,713	-	137,713	137,713	-	137,713
427120	INTEREST LTD-OUT-REG	257,154	442,117	(184,963)	257,154	442,117	(184,963)	256,563	424,369	(167,806)
428000	AMORT DEBT DISCOUNT & EXP	6,009	7,134	(1,125)	6,009	7,134	(1,125)	6,009	7,244	(1,235)
431100	INTEREST ON BANK DEBT	35,471	1,848	33,623	97,867	6,627	91,240	53,951	16,251	37,700
437100	DIV DEC PREF STK-OUTSIDE	38,320	38,325	(5)	38,320	38,325	(5)	1,010,105	38,325	971,780
461000	DOMESTIC SEWER SERV BILLED	(14,464)	(12,895)	(1,569)	(14,001)	(12,895)	(1,106)	-	(12,895)	12,895
461020	COMMERCIAL SEWER SERV BILLED	(9,233)	(6,018)	(3,215)	(8,400)	(5,588)	(2,812)	-	(5,588)	5,588
461100	RES SALES BILLED METERED	(2,090,914)	(2,098,082)	7,168	(1,954,808)	(1,928,074)	(26,734)	(2,112,863)	(2,009,161)	(103,702)
461110	RES SALES UNBILL METERED	(2,085)	-	(2,085)	66,363	-	66,363	4,419	-	4,419
461200	COM SALES BILLED METERED	(876,375)	(855,250)	(21,125)	(887,986)	(826,227)	(61,759)	(914,952)	(903,791)	(11,161)
461210	COM SALES UNBILL METERED	130,334	-	130,334	46,367	-	46,367	(68,612)	-	(68,612)
461300	IND SALES BILLED METERED	(97,562)	(115,309)	17,747	(117,454)	(110,531)	(6,923)	(103,476)	(105,520)	2,044
461310	IND SALES UNBILL METERED	7,072	-	7,072	7,491	-	7,491	(569)	-	(569)
461400	MISC SALES BILLED METERED	(195)	-	(195)	(41)	-	(41)	25	-	25
462000	PRIV FIR PROT SER BILLED	(90,185)	(83,512)	(6,673)	(100,353)	(83,930)	(16,423)	(93,425)	(84,347)	(9,078)
462100	PRIV FIR PROT SER UNBILL	195	-	195	(813)	-	(813)	897	-	897
462210	INDUSTRIAL WASTE SERVICE	(1,565)	(1,118)	(447)	(1,750)	(1,032)	(718)	-	(1,032)	1,032
463000	PUB FIRE PROT SER BILLED	(183,386)	(179,492)	(3,894)	(183,620)	(179,805)	(3,815)	(183,933)	(180,118)	(3,815)
464200	PUB AUTH SLS BILLED METRD	(227,882)	(224,485)	(3,397)	(238,605)	(234,533)	(4,072)	(246,204)	(207,576)	(38,628)
464210	PUB AUTH SLS UNBILL METRD	123,868	-	123,868	2,459	-	2,459	9,985	-	9,985
464230	PUB AUTH SLS BILLED METRD SEWER	-	-	-	-	-	-	-	-	-
466000	SALES FOR RESALE BILLED	(85,534)	(94,839)	9,305	(96,941)	(79,583)	(17,358)	(78,493)	(79,494)	1,001
466100	SALES FOR RESALE UNBILL	19,133	-	19,133	16,853	-	16,853	(2,593)	-	(2,593)
471100	RECONNECTION CHARGES	(16,696)	(17,500)	804	(18,952)	(17,500)	(1,452)	(20,350)	(17,500)	(2,850)
471200	OTHER MISC SERV REVENUES	(42,481)	(57,623)	15,142	(42,457)	(57,623)	15,166	(46,271)	(57,623)	11,352
472000	RENTS FROM WATER PROPERTY	(7,303)	(7,197)	(106)	(7,303)	(7,197)	(106)	(7,303)	(7,197)	(106)
474100	BILL & COLL SERV FOR OTH	(78,121)	(75,294)	(2,827)	(78,996)	(75,294)	(3,702)	(70,945)	(75,294)	4,349
474300	MISCELLANEOUS	(950)	-	(950)	700	-	700	(1,495)	-	(1,495)
602000	PURCHASED WATER	29,318	39,550	(10,232)	1,751	37,800	(36,049)	24,265	39,650	(15,385)
603100	MISCELLANEOUS SS EXPENSES	3,516	2,735	781	40	2,635	(2,595)	5,399	2,735	2,664
617100	OR MN MISC WAT SS PLT MAT	10,794	8,800	1,994	1,433	8,300	(6,867)	8,631	8,800	(169)
623110	POWER PURCH FOR PUMP ELEC	82,454	188,911	(106,457)	195,482	166,900	28,582	193,154	171,665	21,489
626500	MISC PUMPING EXP ELECTRIC	-	200	(200)	287	200	87	(146)	200	(346)
630200	MISC PUMPING EXP OTHER	4,036	-	4,036	7,022	-	7,022	4,742	-	4,742
641100	GENERAL CHEMICALS	114,814	129,724	(14,910)	87,084	106,968	(19,884)	124,263	115,066	9,197
642100	GENERAL WT LABOR	114,098	-	114,098	150,151	-	150,151	99,181	-	99,181
642300	GENERAL WT EXPENSES	11,729	9,850	1,879	10,374	14,600	(4,226)	14,485	12,950	1,535
643100	MISC WT EXPENSES-CURRENT	9,149	6,273	2,876	4,539	7,275	(2,736)	5,874	6,350	(476)
643300	WASTE DISPOSAL EXP (CUR)	16,629	10,725	5,904	15,371	16,800	(1,429)	15,133	10,725	4,408
643310	AMORT WASTE DISPOSAL EXP	8,438	8,000	438	8,438	8,000	438	8,438	8,000	438
650000	OR MN WT SUPR & ENG	4,882	-	4,882	11,624	-	11,624	8,018	-	8,018
651100	OR MN WT STRUCT & IMP MAT	67,296	73,900	(6,604)	21,785	24,900	(3,115)	20,104	22,900	(2,796)
662100	T&D LINES EXPENSE	1,303	1,885	(582)	2,079	1,885	194	1,908	1,885	23
662200	T&D LINES LABOR	142,215	-	142,215	186,962	-	186,962	143,029	-	143,029
665300	MISC T&D EXPENSES-CURRENT	35,122	24,640	10,482	12,922	24,640	(11,718)	29,834	24,640	5,194
666000	T&D RENTS	(538)	300	(838)	1,000	300	700	215	300	(85)
670000	OR MN T&D SUPR & ENG	1,897	-	1,897	4,532	-	4,532	581	-	581
671200	OR MN T&D STRUCT & IMP-LAB	274	-	274	1,953	-	1,953	1,518	-	1,518
672120	AMORT DEF EXP RES & STAND	13,823	19,244	(5,421)	13,823	15,973	(2,150)	13,823	15,973	(2,150)
672200	AMORT DEF EXP RES & STAND	794	-	794	1,097	-	1,097	889	-	889
673200	OR MN T&D MAINS LAB	15,839	-	15,839	47,578	-	47,578	26,076	-	26,076
675200	OR MN SERVICES LAB	13,376	-	13,376	27,564	-	27,564	18,294	-	18,294
676200	OR MN METERS LAB	13,551	-	13,551	(23,625)	-	(23,625)	7,986	-	7,986

Kentucky American Water Company  
Case No. 2010-00036  
Response to PSCDR1\_#4

YEAR-2007		2007	2007		2007	2007		2007	2007	
AWW	Description	April Actual	April Budget	Variance	May Actual	May Budget	Variance	June Actual	June Budget	Variance
403000	DEPRECIATION EXPENSE	686,956	669,073	17,883	687,331	670,852	16,479	755,932	675,348	80,584
403100	DEPRECIATION EXPENSE-CONTR PROP	(107,790)	-	(107,790)	(107,790)	-	(107,790)	(107,790)	-	(107,790)
404430	AMORT REG ASSET - AFUDC	2,719	-	2,719	2,719	-	2,719	2,719	-	2,719
406000	AMORT UT PLT ACQ ADJUST	1,801	-	1,801	1,801	-	1,801	1,801	-	1,801
407000	AMORT PROPERTY LOSSES	34,349	34,215	134	34,349	34,215	134	34,349	34,215	134
408030	OTHER GENERAL TAXES	6,862	13,903	(7,041)	6,862	13,903	(7,041)	40,873	13,903	26,970
408100	REAL & PERSON PROP TAXES	212,152	180,000	32,152	212,152	180,000	32,152	233,371	180,000	53,371
408140	FEDERAL UNEMPLMNT TXS	(580)	-	(580)	99	-	99	187	-	187
408160	FICA	32,262	42,504	(10,242)	35,099	46,201	(11,102)	34,562	44,325	(9,763)
408180	STATE UNEMPLMNT TXS	(862)	-	(862)	84	-	84	163	-	163
409100	SIT-CURRENT	20,364	5,214	15,150	54,174	3,319	50,855	(18,620)	89,177	(107,797)
409110	SIT-ADJUST PRIOR YEARS	39,711	-	39,711	84,303	-	84,303	22,375	-	22,375
409150	FIT-CURRENT	106,841	31,718	75,123	284,231	24,341	259,890	230,696	358,537	(127,841)
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
410400	DEF SIT-REG ASSET/LIAB	-	2,664	(2,664)	-	11,264	(11,264)	-	(35,139)	35,139
410600	DEF SIT-OTHER	1,930	-	1,930	1,930	-	1,930	1,930	-	1,930
410700	DEF FIT-REG ASSET/LIAB	-	29,889	(29,889)	-	83,304	(83,304)	-	49,299	(49,299)
410900	DEF FIT-OTHER	25,446	-	25,446	38,863	-	38,863	53,199	-	53,199
412210	ITC RESTORED- 3%	(638)	-	(638)	(638)	-	(638)	(638)	-	(638)
412220	ITC RESTORED- 4%	(525)	-	(525)	(525)	-	(525)	(525)	-	(525)
412230	ITC RESTORED-10%	(5,903)	(9,565)	3,662	(5,903)	(8,953)	3,050	(5,903)	(13,325)	7,422
415100	M&J REVENUES-OUTSIDE	(157,716)	-	(157,716)	(8,487)	-	(8,487)	(14,657)	-	(14,657)
415100	M&J REVENUES-OUTSIDE	(159,382)	-	(159,382)	(8,487)	-	(8,487)	(14,657)	-	(14,657)
416100	M&J EXPENSES-OUTSIDE	3,488	-	3,488	3,475	-	3,475	12,689	-	12,689
416110	M&J EXPENSES-OUTSIDE	3,374	-	3,374	8,475	-	8,475	4,501	-	4,501
419510	INT INCOME INSIDE	(45)	-	(45)	(256)	-	(256)	(124,386)	-	(124,386)
420100	AFUDC - EQUITY	(59,288)	(50,625)	(8,663)	(69,181)	(57,585)	(11,596)	(59,431)	(71,104)	11,673
420210	AFUDC - DEBT	(26,907)	(22,991)	(3,916)	(31,394)	(26,152)	(5,242)	(26,963)	(32,291)	5,328
425100	AFUDC UT PLT ACQ ADJUST	(35)	64	(99)	(35)	64	(99)	(35)	64	(99)
425300	AMORT PREFERRED STOCK EXP	64	-	64	64	-	64	64	-	64
426100	DONATIONS	20,620	32,500	(11,880)	11,125	20,830	(9,705)	44,735	5,780	38,955
426160	OTHER LOBBYING EXPENSES	41,672	(8,147)	49,819	(6,311)	(11,737)	5,426	16,216	(2,535)	18,751
426200	OTHER INCOME DEDUCTIONS	2,715	2,686	29	5,280	8,250	(2,970)	21,705	500	21,205
427100	INTEREST LTD-OUT-REG	137,713	-	137,713	137,713	-	137,713	137,713	-	137,713
427120	INTEREST LTD-OUT-REG	239,407	471,728	(232,321)	239,407	471,728	(232,321)	171,607	471,728	(300,121)
428000	AMORT DEBT DISCOUNT & EXP	6,009	12,217	(6,208)	6,009	12,217	(6,208)	5,955	12,217	(6,262)
431100	INTEREST ON BANK DEBT	86,160	27,709	58,451	40,484	35,095	5,389	260,062	42,513	217,549
437100	DIV DEC PREF STK-OUTSIDE	38,323	38,325	(2)	38,323	38,325	(2)	273,432	38,325	235,107
461000	DOMESTIC SEWER SERV BILLED	-	(13,485)	13,485	-	(11,159)	11,159	-	(13,182)	13,182
461020	COMMERCIAL SEWER SERV BILLED	-	(5,588)	5,588	-	(7,315)	7,315	-	(6,945)	6,945
461100	RES SALES BILLED METERED	(2,051,050)	(1,991,446)	(59,604)	(2,076,381)	(2,145,709)	69,328	(2,738,641)	(2,688,885)	(49,756)
461110	RES SALES UNBILL METERED	50,887	-	50,887	(202,658)	-	(202,658)	(64,488)	-	(64,488)
461200	COM SALES BILLED METERED	(945,236)	(880,771)	(64,465)	(922,720)	(958,797)	36,077	(1,154,404)	(1,170,708)	16,304
461210	COM SALES UNBILL METERED	32,266	-	32,266	(98,636)	-	(98,636)	12,360	-	12,360
461300	IND SALES BILLED METERED	(140,683)	(119,283)	(21,400)	(120,965)	(110,650)	(10,315)	(124,489)	(127,976)	3,487
461310	IND SALES UNBILL METERED	(10,078)	-	(10,078)	3,195	-	3,195	(4,731)	-	(4,731)
461400	MISC SALES BILLED METERED	-	-	-	(516)	-	(516)	(2,037)	-	(2,037)
462000	PRIV FIR PROT SER BILLED	(94,387)	(84,765)	(9,622)	(92,667)	(85,182)	(7,485)	(93,018)	(86,017)	(7,001)
462100	PRIV FIR PROT SER UNBILL	94	-	94	(3,223)	-	(3,223)	(1,357)	-	(1,357)
462210	INDUSTRIAL WASTE SERVICE	-	(1,014)	1,014	-	(916)	916	-	(1,289)	1,289
463000	PUB FIRE PROT SER BILLED	(183,930)	(180,430)	(3,500)	(183,894)	(180,743)	(3,151)	(190,185)	(181,369)	(8,816)
464200	PUB AUTH SLS BILLED METRD	(277,214)	(283,208)	5,994	(268,406)	(282,613)	14,207	(379,656)	(412,835)	33,179
464210	PUB AUTH SLS UNBILL METRD	(42,358)	-	(42,358)	(14,219)	-	(14,219)	42,087	-	42,087
464230	PUB AUTH SLS BILLED METRD SEWER	-	-	-	-	-	-	-	-	-
466000	SALES FOR RESALE BILLED	(90,744)	(83,379)	(7,365)	(89,301)	(78,522)	(10,779)	(178,769)	(155,878)	(22,891)
466100	SALES FOR RESALE UNBILL	(1,800)	-	(1,800)	773	-	773	(14,747)	-	(14,747)
471100	RECONNECTION CHARGES	(20,860)	(17,500)	(3,360)	(18,814)	(17,500)	(1,314)	(38,438)	(17,500)	(20,938)
471200	OTHER MISC SERV REVENUES	(49,206)	(57,623)	8,417	(45,943)	(57,623)	11,680	(62,235)	(57,623)	(4,612)
472000	RENTS FROM WATER PROPERTY	(18,658)	(7,197)	(11,461)	(8,496)	(7,197)	(1,299)	(9,256)	(7,197)	(2,059)
474100	BILL & COLL SERV FOR OTH	(94,387)	(75,294)	(19,093)	(78,274)	(75,294)	(2,980)	(80,913)	(75,294)	(5,619)
474300	MISCELLANEOUS	(1,495)	-	(1,495)	121	-	121	-	-	-
602000	PURCHASED WATER	34,029	40,750	(6,721)	17,402	41,200	(23,798)	56,499	44,650	11,849
603100	MISCELLANEOUS SS EXPENSES	2,684	2,835	(151)	3,100	2,635	465	3,352	2,550	802
617100	OR MN MISC WAT SS PLT MAT	3,347	26,300	(22,953)	3,000	21,300	(18,300)	2,854	23,800	(20,946)
623110	POWER PURCH FOR PUMP ELEC	155,553	207,000	(51,447)	272,763	216,754	56,009	329,350	314,457	14,893
626500	MISC PUMPING EXP ELECTRIC	637	200	437	716	1,500	(784)	(60)	200	(260)
630200	MISC PUMPING EXP OTHER	5,695	-	5,695	4,132	-	4,132	3,511	-	3,511
641100	GENERAL CHEMICALS	130,675	116,793	13,882	147,818	139,120	8,698	141,091	149,370	(8,279)
642100	GENERAL WT LABOR	106,442	-	106,442	103,047	-	103,047	121,040	-	121,040
642300	GENERAL WT EXPENSES	14,403	13,800	603	10,229	10,850	(621)	8,207	9,700	(1,493)
643100	MISC WT EXPENSES-CURRENT	8,089	7,409	680	5,257	5,750	(493)	6,689	5,903	786
643300	WASTE DISPOSAL EXP (CUR)	20,016	10,725	9,291	15,740	16,800	(1,060)	14,551	16,800	(2,249)
643310	AMORT WASTE DISPOSAL EXP	8,438	8,000	438	8,438	8,000	438	8,438	8,000	438
650000	OR MN WT SUPR & ENG	5,661	-	5,661	4,731	-	4,731	3,957	-	3,957
651100	OR MN WT STRUCT & IMP MAT	21,385	25,300	(3,915)	16,465	19,900	(3,435)	19,002	49,900	(30,898)
662100	T&D LINES EXPENSE	787	1,885	(1,098)	1,564	1,885	(321)	956	1,885	(929)
662200	T&D LINES LABOR	154,185	-	154,185	130,198	-	130,198	150,943	-	150,943
665300	MISC T&D EXPENSES-CURRENT	21,993	24,640	(2,647)	34,292	24,640	9,652	14,495	29,440	(14,945)
666000	T&D RENTS	100	300	(200)	227	300	(73)	1,002	300	702
670000	OR MN T&D SUPR & ENG	406	-	406	4,219	-	4,219	3,314	-	3,314
671200	OR MN T&D STRUCT & IMP-LAB	1,006	-	1,006	1,194	-	1,194	979	-	979
672120	AMORT DEF EXP RES & STAND	80,660	15,973	64,687	75,847	10,924	64,923	8,773	10,924	(2,151)
672200	AMORT DEF EXP RES & STAND	1,253	-	1,253	680	-	680	364	-	364
673200	OR MN T&D MAINS LAB	17,949	-	17,949	22,652	-	22,652	30,198	-	30,198
675200	OR MN SERVICES LAB	13,708	-	13,708	14,225	-	14,225	13,379	-	13,379
676200	OR MN METERS LAB	6,278	-	6,278	10,710	-	10,710	5,789	-	5,789

Kentucky American Water Company  
Case No. 2010-00036  
Response to PSCDR1\_#4

YEAR-2007		2007	2007		2007	2007		2007	2007	
AWW	Description	July Actual	July Budget	Variance	August Actual	August Budget	Variance	September Actual	September Budget	Variance
403000	DEPRECIATION EXPENSE	758,142	675,348	82,794	761,410	677,542	83,868	895,739	679,431	216,308
403100	DEPRECIATION EXPENSE-CONTR PROP	(107,790)	-	(107,790)	(116,806)	-	(116,806)	(113,827)	-	(113,827)
404430	AMORT REG ASSET - AFUDC	2,719	-	2,719	2,719	-	2,719	30,965	-	30,965
406000	AMORT UT PLT ACQ ADJUST	1,801	-	1,801	1,801	-	1,801	1,801	-	1,801
407000	AMORT PROPERTY LOSSES	34,349	34,215	134	34,349	34,215	134	34,349	34,215	134
408030	OTHER GENERAL TAXES	13,830	13,903	(73)	105	13,903	(13,798)	6,968	16,703	(9,735)
408100	REAL & PERSON PROP TAXES	195,020	180,000	15,020	212,152	180,000	32,152	212,152	180,000	32,152
408140	FEDERAL UNEMPLMNT TXS	-	-	-	9	-	9	24	-	24
408160	FICA	37,819	44,325	(6,506)	37,210	45,908	(8,698)	31,616	40,795	(9,179)
408180	STATE UNEMPLMNT TXS	19	-	19	8	-	8	20	-	20
409100	SIT-CURRENT	46,905	89,177	(42,272)	41,974	67,541	(25,567)	43,135	96,429	(53,294)
409110	SIT-ADJUST PRIOR YEARS	98,887	-	98,887	91,253	-	91,253	39,042	-	39,042
409150	FIT-CURRENT	419,580	358,537	61,043	375,480	274,320	101,160	696,689	386,767	309,922
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	1,494,668	-	1,494,668
410400	DEF SIT-REG ASSET/LIAB	-	(35,139)	35,139	-	(10,453)	10,453	-	(38,497)	38,497
410600	DEF SIT-OTHER	(721)	-	(721)	1,408	-	1,408	(317,912)	-	(317,912)
410700	DEF FIT-REG ASSET/LIAB	-	49,299	(49,299)	-	162,766	(162,766)	-	34,762	(34,762)
410900	DEF FIT-OTHER	65,908	-	65,908	57,215	-	57,215	(1,519,447)	-	(1,519,447)
412210	ITC RESTORED- 3%	(638)	-	(638)	(638)	-	(638)	(638)	-	(638)
412220	ITC RESTORED- 4%	(525)	-	(525)	(525)	-	(525)	(525)	-	(525)
412230	ITC RESTORED-10%	(5,903)	(13,325)	7,422	(5,903)	(20,315)	14,412	(5,903)	956	(6,859)
415100	M&J REVENUES-OUTSIDE	(3,414)	-	(3,414)	(26,204)	-	(26,204)	(17,723)	-	(17,723)
415100	M&J REVENUES-OUTSIDE	(3,414)	-	(3,414)	(30,642)	-	(30,642)	(17,723)	-	(17,723)
416100	M&J EXPENSES-OUTSIDE	22,002	-	22,002	21,279	-	21,279	12,165	-	12,165
416110	M&J EXPENSES-OUTSIDE	7,497	-	7,497	4,520	-	4,520	5,510	-	5,510
419510	INT INCOME INSIDE	-	-	-	-	-	-	-	-	-
420100	AFUDC - EQUITY	(75,965)	(71,104)	(4,861)	(85,278)	(78,630)	(6,648)	(87,193)	(72,930)	(14,263)
420210	AFUDC - DEBT	(34,476)	(32,291)	(2,185)	(38,722)	(35,709)	(3,013)	(39,591)	(33,120)	(6,471)
425100	AFUDC UT PLT ACQ ADJUST	(35)	64	(99)	(35)	64	(99)	(35)	64	(99)
425300	AMORT PREFERRED STOCK EXP	64	-	64	64	-	64	64	-	64
426100	DONATIONS	5,375	5,780	(405)	9,750	5,300	4,450	7,140	6,150	990
426160	OTHER LOBBYING EXPENSES	(9,601)	(2,535)	(7,066)	(935)	(2,684)	1,749	(1,352)	(3,371)	2,019
426200	OTHER INCOME DEDUCTIONS	85	500	(415)	372	1,350	(978)	2,476	2,202	274
427100	INTEREST LTD-OUT-REG	137,713	-	137,713	137,713	-	137,713	137,713	-	137,713
427120	INTEREST LTD-OUT-REG	126,407	471,728	(345,321)	126,407	471,728	(345,321)	126,407	471,728	(345,321)
428000	AMORT DEBT DISCOUNT & EXP	5,955	12,217	(6,262)	5,990	12,217	(6,227)	5,953	12,217	(6,264)
431100	INTEREST ON BANK DEBT	197,241	42,513	154,728	206,362	43,099	163,263	199,457	45,333	154,124
437100	DIV DEC PREF STK-OUTSIDE	38,323	38,325	(2)	38,386	38,325	61	1,088,475	38,325	1,050,150
461000	DOMESTIC SEWER SERV BILLED	-	(13,182)	13,182	-	(12,320)	12,320	-	(13,342)	13,342
461020	COMMERCIAL SEWER SERV BILLED	-	(6,945)	6,945	-	(6,863)	6,863	-	(7,234)	7,234
461100	RES SALES BILLED METERED	(2,615,243)	(2,688,885)	73,642	(2,502,781)	(2,702,948)	200,167	(2,730,797)	(2,609,829)	(120,968)
461110	RES SALES UNBILL METERED	(71,109)	-	(71,109)	(114,014)	-	(114,014)	432,133	-	432,133
461200	COM SALES BILLED METERED	(1,166,358)	(1,170,708)	4,350	(1,217,206)	(1,206,886)	(10,320)	(1,254,110)	(1,207,069)	(47,041)
461210	COM SALES UNBILL METERED	(108,596)	-	(108,596)	(64,465)	-	(64,465)	73,281	-	73,281
461300	IND SALES BILLED METERED	(133,395)	(127,976)	(5,419)	(122,043)	(142,861)	20,818	(158,189)	(168,247)	10,058
461310	IND SALES UNBILL METERED	4,982	-	4,982	(19,758)	-	(19,758)	(2,676)	-	(2,676)
461400	MISC SALES BILLED METERED	-	-	-	(1,760)	-	(1,760)	(11,637)	-	(11,637)
462000	PRIV FIR PROT SER BILLED	(91,050)	(86,017)	(5,033)	(92,013)	(86,434)	(5,579)	(95,869)	(86,852)	(9,017)
462100	PRIV FIR PROT SER UNBILL	4,702	-	4,702	-	-	-	(8,475)	-	(8,475)
462210	INDUSTRIAL WASTE SERVICE	-	(1,289)	1,289	-	(1,289)	1,289	-	(1,289)	1,289
463000	PUB FIRE PROT SER BILLED	(178,043)	(181,369)	3,326	(184,080)	(181,682)	(2,398)	(196,161)	(181,995)	(14,166)
464200	PUB AUTH SLS BILLED METRD	(373,229)	(412,835)	39,606	(377,941)	(368,258)	(9,683)	(506,736)	(418,106)	(88,630)
464210	PUB AUTH SLS UNBILL METRD	(106,009)	-	(106,009)	9,400	-	9,400	(3,816)	-	(3,816)
464230	PUB AUTH SLS BILLED METRD SEWER	-	-	-	140	-	140	-	-	-
466000	SALES FOR RESALE BILLED	(121,822)	(155,878)	34,056	65,702	(127,686)	193,388	(148,312)	(150,368)	2,056
466100	SALES FOR RESALE UNBILL	(47,376)	-	(47,376)	(172,908)	-	(172,908)	(36,887)	-	(36,887)
471100	RECONNECTION CHARGES	(49,869)	(17,500)	(32,369)	(61,969)	(17,500)	(44,469)	(73,460)	(17,500)	(55,960)
471200	OTHER MISC SERV REVENUES	(63,878)	(57,623)	(6,255)	(66,800)	(57,623)	(9,177)	(72,982)	(57,623)	(15,359)
472000	RENTS FROM WATER PROPERTY	(5,835)	(7,197)	1,362	(8,496)	(7,197)	(1,299)	(13,835)	(7,197)	(6,638)
474100	BILL & COLL SERV FOR OTH	(81,063)	(75,294)	(5,769)	(79,819)	(75,294)	(4,525)	(81,172)	(75,294)	(5,878)
474300	MISCELLANEOUS	139	-	139	55	-	55	(743)	-	(743)
602000	PURCHASED WATER	32,362	44,650	(12,288)	23,244	46,700	(23,456)	43,275	46,200	(2,925)
603100	MISCELLANEOUS SS EXPENSES	2,719	2,550	169	2,754	2,650	104	3,118	2,550	568
617100	OR MN MISC WAT SS PLT MAT	3,086	23,800	(20,714)	4,773	8,300	(3,527)	6,728	8,800	(2,072)
623110	POWER PURCH FOR PUMP ELEC	253,852	314,457	(60,605)	292,373	296,478	(4,105)	281,079	331,533	(50,454)
626500	MISC PUMPING EXP ELECTRIC	1,696	200	1,496	(1,182)	200	(1,382)	58	200	(142)
630200	MISC PUMPING EXP OTHER	5,834	-	5,834	4,582	-	4,582	4,978	-	4,978
641100	GENERAL CHEMICALS	129,148	149,370	(20,222)	183,569	158,594	24,975	166,609	149,377	17,232
642100	GENERAL WT LABOR	180,069	-	180,069	107,136	-	107,136	111,757	-	111,757
642300	GENERAL WT EXPENSES	10,962	9,700	1,262	8,715	16,150	(7,435)	18,628	14,100	4,528
643100	MISC WT EXPENSES-CURRENT	9,691	5,128	4,563	10,490	4,683	5,807	4,558	4,933	(375)
643300	WASTE DISPOSAL EXP (CUR)	13,715	16,800	(3,085)	6,610	5,725	885	5,545	11,800	(6,255)
643310	AMORT WASTE DISPOSAL EXP	8,438	8,000	438	8,438	8,000	438	8,438	8,000	438
650000	OR MN WT SUPR & ENG	8,271	-	8,271	4,585	-	4,585	7,052	-	7,052
651100	OR MN WT STRUCT & IMP MAT	16,202	49,900	(33,698)	18,096	19,900	(1,804)	28,084	28,900	(816)
662100	T&D LINES EXPENSE	874	1,885	(1,011)	1,274	1,885	(611)	1,671	1,885	(214)
662200	T&D LINES LABOR	187,257	-	187,257	142,386	-	142,386	139,897	-	139,897
665300	MISC T&D EXPENSES-CURRENT	15,347	29,115	(13,768)	21,863	29,315	(7,452)	26,582	29,165	(2,583)
666000	T&D RENTS	5,593	3,000	2,593	602	2,500	(1,898)	790	2,500	(1,710)
670000	OR MN T&D SUPR & ENG	11,225	-	11,225	3,288	-	3,288	1,238	-	1,238
671200	OR MN T&D STRUCT & IMP-LAB	2,480	-	2,480	906	-	906	1,294	-	1,294
672120	AMORT DEF EXP RES & STAND	8,773	10,924	(2,151)	8,773	10,924	(2,151)	(125,138)	10,924	(136,062)
672200	AMORT DEF EXP RES & STAND	2,820	-	2,820	1,162	-	1,162	3,593	-	3,593
673200	OR MN T&D MAINS LAB	42,059	-	42,059	24,132	-	24,132	24,743	-	24,743
675200	OR MN SERVICES LAB	22,504	-	22,504	14,756	-	14,756	11,797	-	11,797
676200	OR MN METERS LAB	(17,043)	-	(17,043)	11,114	-	11,114	3,334	-	3,334

Kentucky American Water Company  
Case No. 2010-00036  
Response to PSCDR 1\_#4

YEAR-2007		2007	2007		2007	2007		2007	2007	
AWW	Description	October Actual	October Budget	Variance	November Actual	November Budget	Variance	December Actual	December Budget	Variance
403000	DEPRECIATION EXPENSE	766,437	691,117	75,320	776,868	693,098	83,770	701,113	707,068	(5,955)
403100	DEPRECIATION EXPENSE-CONTR PROP	(108,845)	-	(108,845)	(364,125)	-	(364,125)	(146,561)	-	(146,561)
404430	AMORT REG ASSET - AFUDC	5,857	-	5,857	5,857	-	5,857	5,857	-	5,857
406000	AMORT UT PLT ACQ ADJUST	1,801	-	1,801	1,801	-	1,801	1,801	-	1,801
407000	AMORT PROPERTY LOSSES	34,349	34,215	134	34,349	34,215	134	34,349	34,215	134
408030	OTHER GENERAL TAXES	12,010	13,903	(1,893)	6,968	13,903	(6,935)	6,968	13,903	(6,935)
408100	REAL & PERSON PROP TAXES	241,503	180,000	61,503	241,503	180,000	61,503	241,503	180,000	61,503
408140	FEDERAL UNEMPLMNT TXS	25	-	25	(7)	-	(7)	1,795	-	1,795
408160	FICA	37,434	45,908	(8,474)	33,724	45,654	(11,930)	37,659	43,843	(6,184)
408180	STATE UNEMPLMNT TXS	22	-	22	3	-	3	1,614	-	1,614
409100	SIT-CURRENT	70,530	78,542	(8,012)	15,133	21,606	(6,473)	89,652	80,886	8,766
409110	SIT-ADJUST PRIOR YEARS	(785,097)	-	(785,097)	(38,961)	-	(38,961)	705,856	-	705,856
409150	FIT-CURRENT	1,164,824	317,140	847,684	180,550	95,522	85,028	(730,939)	326,263	(1,057,202)
409160	FIT-ADJUST PRIOR YEARS	-	-	-	5,040	-	5,040	-	-	-
410400	DEF SIT-REG ASSET/LIAB	-	(31,513)	31,513	-	8,894	(8,894)	200,557	(35,331)	235,888
410600	DEF SIT-OTHER	(10,480)	-	(10,480)	(10,480)	-	(10,480)	32,444	-	32,444
410700	DEF FIT-REG ASSET/LIAB	-	37,984	(37,984)	-	131,146	(131,146)	232,212	17,602	214,610
410900	DEF FIT-OTHER	25,032	-	25,032	35,531	-	35,531	(231,628)	-	(231,628)
412210	ITC RESTORED- 3%	(638)	-	(638)	(638)	-	(638)	(638)	-	(638)
412220	ITC RESTORED- 4%	(525)	-	(525)	(525)	-	(525)	(525)	-	(525)
412230	ITC RESTORED-10%	(5,903)	(10,785)	4,882	(5,903)	(4,012)	(1,891)	(5,943)	(10,271)	4,328
415100	M&J REVENUES-OUTSIDE	(27,300)	-	(27,300)	(18,141)	-	(18,141)	(14,785)	-	(14,785)
415100	M&J REVENUES-OUTSIDE	(31,477)	-	(31,477)	(19,049)	-	(19,049)	(14,785)	-	(14,785)
416100	M&J EXPENSES-OUTSIDE	15,447	-	15,447	882	-	882	6,999	-	6,999
416110	M&J EXPENSES-OUTSIDE	4,299	-	4,299	2,377	-	2,377	7,133	-	7,133
419510	INT INCOME INSIDE	-	-	-	-	-	-	-	-	-
420100	AFUDC - EQUITY	(86,186)	(63,899)	(22,287)	(82,066)	(65,591)	(16,475)	(107,776)	(56,815)	(50,961)
420210	AFUDC - DEBT	(39,134)	(29,019)	(10,115)	(37,297)	(29,787)	(7,510)	(50,643)	(25,802)	(24,841)
425100	AFUDC UT PLT ACQ ADJUST	(35)	64	(99)	(35)	64	(99)	(35)	64	(99)
425300	AMORT PREFERRED STOCK EXP	64	-	64	64	-	64	64	-	64
426100	DONATIONS	6,280	1,300	4,980	4,341	3,180	1,161	12,385	1,300	11,085
426160	OTHER LOBBYING EXPENSES	4,981	(787)	5,768	3,915	(1,445)	5,360	(15,931)	(686)	(15,245)
426200	OTHER INCOME DEDUCTIONS	3,050	650	2,400	2,581	400	2,181	30,100	400	29,700
427100	INTEREST LTD-OUT-REG	137,713	-	137,713	126,978	-	126,978	126,978	-	126,978
427120	INTEREST LTD-OUT-REG	180,385	515,828	(335,443)	329,320	515,828	(186,508)	329,216	515,828	(186,612)
428000	AMORT DEBT DISCOUNT & EXP	5,953	12,217	(6,264)	7,197	12,217	(5,020)	7,255	12,217	(4,962)
431100	INTEREST ON BANK DEBT	152,370	24,989	127,381	45,724	1,387	44,337	63,304	6,697	56,607
437100	DIV DEC PREF STK-OUTSIDE	38,323	38,325	(2)	38,323	38,325	(2)	1,950,540	38,325	1,912,215
461000	DOMESTIC SEWER SERV BILLED	-	(11,699)	11,699	-	(11,898)	11,898	-	(13,054)	13,054
461020	COMMERCIAL SEWER SERV BILLED	-	(7,163)	7,163	-	(6,294)	6,294	-	(5,648)	5,648
461100	RES SALES BILLED METERED	(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 UNBILL METERED	(294,534)	-	(294,534)	259,586	-	259,586	(145,876)	-	(145,876)
461200	COM SALES BILLED METERED	(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 UNBILL METERED	(84,623)	-	(84,623)	199,164	-	199,164	(14,780)	-	(14,780)
461300	IND SALES BILLED METERED	(131,473)	(149,531)	18,058	(115,767)	(129,767)	14,000	(114,366)	(144,289)	29,923
461310	IND SALES UNBILL METERED	(8,242)	-	(8,242)	18,040	-	18,040	(13,556)	-	(13,556)
461400	MISC SALES BILLED METERED	(741)	-	(741)	(1,274)	-	(1,274)	(611)	-	(611)
462000	PRIV FIR PROT SER BILLED	(92,145)	(87,269)	(4,876)	(96,831)	(87,687)	(9,144)	(106,429)	(100,152)	(6,277)
462100	PRIV FIR PROT SER UNBILL	7,655	-	7,655	413	-	413	490	-	490
462210	INDUSTRIAL WASTE SERVICE	-	(1,547)	1,547	-	(1,547)	1,547	-	(1,461)	1,461
463000	PUB FIRE PROT SER BILLED	(171,999)	(182,308)	10,309	(184,706)	(182,620)	(2,086)	(192,287)	(209,187)	16,900
464200	PUB AUTH SLS BILLED METRD	(377,448)	(402,731)	25,283	(348,337)	(335,833)	(12,504)	(274,602)	(379,253)	104,651
464210	PUB AUTH SLS UNBILL METRD	(28,138)	-	(28,138)	94,251	-	94,251	(110,217)	-	(110,217)
464230	PUB AUTH SLS BILLED METRD SEWER	-	-	-	-	-	-	-	-	-
466000	SALES FOR RESALE BILLED	(115,153)	(118,209)	3,056	(102,181)	(94,292)	(7,889)	(109,565)	(102,631)	(6,934)
466100	SALES FOR RESALE UNBILL	(17,265)	-	(17,265)	(3,393)	-	(3,393)	(3,857)	-	(3,857)
471100	RECONNECTION CHARGES	(68,439)	(17,500)	(50,939)	(50,939)	(50,939)	(17,500)	(51,051)	(17,500)	(33,551)
471200	OTHER MISC SERV REVENUES	(46,278)	(57,623)	11,345	(47,557)	(57,623)	10,066	(41,594)	(57,623)	16,029
472000	RENTS FROM WATER PROPERTY	(9,835)	(7,197)	(2,638)	(7,835)	(7,197)	(638)	(7,835)	(7,187)	(648)
474100	BILL & COLL SERV FOR OTH	(80,403)	(75,294)	(5,109)	(88,040)	(75,294)	(12,746)	(84,611)	(75,294)	(9,317)
474300	MISCELLANEOUS	(855)	-	(855)	(2,667)	-	(2,667)	(701)	-	(701)
602000	PURCHASED WATER	22,536	39,550	(17,014)	56,990	37,300	19,690	(3,085)	40,500	(43,585)
603100	MISCELLANEOUS SS EXPENSES	3,298	2,600	698	2,791	2,750	41	1,791	2,600	(809)
617100	OR MN MISC WAT SS PLT MAT	6,191	8,300	(2,109)	20,214	8,800	11,414	22,174	8,300	13,874
623110	POWER PURCH FOR PUMP ELEC	323,026	287,615	35,411	188,180	256,587	(68,407)	209,197	226,564	(17,367)
626500	MISC PUMPING EXP ELECTRIC	531	200	331	(555)	200	(755)	185	1,500	(1,315)
630200	MISC PUMPING EXP OTHER	4,978	-	4,978	4,742	-	4,742	7,949	-	7,949
641100	GENERAL CHEMICALS	222,267	132,784	89,483	106,852	123,624	(16,772)	137,584	123,626	13,958
642100	GENERAL WT LABOR	114,392	-	114,392	110,989	-	110,989	201,906	-	201,906
642300	GENERAL WT EXPENSES	9,299	9,250	49	8,369	10,650	(2,281)	16,753	14,350	2,403
643100	MISC WT EXPENSES-CURRENT	4,841	4,428	413	3,575	4,994	(1,419)	4,297	4,961	(664)
643300	WASTE DISPOSAL EXP (CUR)	(736)	5,725	(6,461)	8,079	5,725	2,354	7,536	11,800	(4,264)
643310	AMORT WASTE DISPOSAL EXP	8,438	8,000	438	8,438	8,000	438	8,438	8,000	438
650000	OR MN WT SUPR & ENG	8,112	-	8,112	6,771	-	6,771	7,965	-	7,965
651100	OR MN WT STRUCT & IMP MAT	28,146	23,300	4,846	30,441	19,900	10,541	21,519	25,400	(3,881)
662100	T&D LINES EXPENSE	2,004	1,885	119	1,601	1,885	(284)	1,785	1,885	(100)
662200	T&D LINES LABOR	139,813	-	139,813	136,288	-	136,288	206,332	-	206,332
665300	MISC T&D EXPENSES-CURRENT	20,733	24,265	(3,532)	22,168	26,715	(4,547)	7,328	26,415	(19,087)
666000	T&D RENTS	2,470	3,000	(530)	1,995	2,500	(505)	3,146	2,500	646
670000	OR MN T&D SUPR & ENG	1,125	-	1,125	1,029	-	1,029	2,190	-	2,190
671200	OR MN T&D STRUCT & IMP-LAB	1,115	-	1,115	922	-	922	1,428	-	1,428
672120	AMORT DEF EXP RES & STAND	8,773	13,924	(5,151)	8,773	13,924	(5,151)	8,773	13,924	(5,151)
672200	AMORT DEF EXP RES & STAND	1,018	-	1,018	1,949	-	1,949	1,268	-	1,268
673200	OR MN T&D MAINS LAB	38,948	-	38,948	31,563	-	31,563	41,977	-	41,977
675200	OR MN SERVICES LAB	15,938	-	15,938	11,658	-	11,658	18,986	-	18,986
676200	OR MN METERS LAB	11,111	-	11,111	7,379	-	7,379	(19,259)	-	(19,259)

Kentucky American Water Company  
Case No. 2010-00036  
Response to PSCDR1\_#4

YEAR-2007		2007	2007		2007	2007		2007	2007	
AWW	Description	January Actual	January Budget	Variance	February Actual	February Budget	Variance	March Actual	March Budget	Variance
676400	OR MN METER INSTALL LAB	6,073	-	6,161	3,957	-	3,957	3,766	-	3,766
678100	OR MN OTHER T&D PLANT MAT	20,407	44,750	(24,343)	17,613	44,750	(27,137)	24,965	44,750	(19,785)
903100	CONTRACT & ORDERS EXPENS	1,430	-	1,430	2,268	-	2,268	(3,306)	-	(3,306)
903200	CONTRACTS & ORDERS LABOR	68,724	-	68,724	85,823	-	85,823	52,252	-	52,252
903300	COLLECTING EXPENSES	15,695	17,433	(1,738)	24,703	17,433	7,270	9,520	17,433	(7,913)
903520	BILLING & ACCTNG OTH EXP	58,749	49,000	9,749	45,736	49,000	(3,264)	50,887	49,000	1,887
904000	UNCOLLECTIBLE ACCOUNTS	4,355	32,164	(27,809)	51,147	30,325	20,822	34,539	31,439	3,100
905100	MISC CUST ACCTNG EXPENSES	667	320	347	484	320	164	1,568	320	1,248
920000	ADM & GENERAL SALARIES	74,305	483,509	(409,204)	(109,778)	422,971	(532,749)	86,839	460,981	(374,142)
920500	INCENTIVE PLAN EXPENSE	17,468	20,844	(3,376)	27,351	18,126	9,225	(19,379)	19,936	(39,315)
921100	EXPENSES OF EMPLOYEES	12,763	5,165	7,598	(612)	4,595	(5,207)	3,935	10,930	(6,995)
921130	DUES FOR CLUBS-TAXABLE	5,582	9,292	(3,710)	989	3,977	(2,988)	2,474	957	1,517
921200	MISC OFFICE EXP SUP	36,166	42,950	(6,784)	50,022	69,257	(19,235)	40,287	40,417	(130)
921220	MISC OFFICE EXPENSES	2,851	1,608	1,243	3,135	2,108	1,027	1,008	1,908	(900)
921220	MISC OFFICE EXPENSES	2,851	1,608	1,243	3,135	2,108	1,027	1,008	1,908	(900)
923100	SERVICE COMPANY CHARGES	597,095	613,174	(16,079)	649,248	564,011	85,237	550,740	608,267	(57,527)
923200	AUDITING SERVICES	4,537	6,000	(1,463)	4,647	6,000	(1,353)	5,050	6,000	(950)
923300	LEGAL SERVICES	20,035	6,250	13,785	13,252	6,250	7,002	(3,860)	6,250	(10,110)
923500	OTHER SERVICES-CURRENT	53,638	52,608	1,030	36,262	47,708	(11,446)	46,659	42,958	3,701
924000	PROPERTY INSURANCE	8,568	3,000	5,568	12,104	3,000	9,104	10,880	3,000	7,880
925110	WORKMENS COMP PREMIUM EXP	13,244	9,822	3,422	11,414	9,822	1,592	11,376	9,822	1,554
925300	INJURIES & DAMAGES EXP	280	1,500	(1,220)	400	1,500	(1,100)	-	1,500	(1,500)
925400	GENERAL LIABILITY	30,148	52,250	(22,102)	30,377	52,250	(21,873)	(5,051)	52,250	(57,301)
926100	ACCRUED OPEB EXPENSE	42,365	40,463	1,902	59,124	40,463	18,661	43,762	40,463	3,299
926110	GROUP INSURANCE PREM EXP	98,272	97,358	914	73,488	97,358	(23,870)	134,475	97,358	37,117
926200	OTHER WELFARE EXPENSES	10,358	10,600	(242)	14,873	10,500	4,373	2,950	8,100	(5,150)
926250	401-K CONTRIBUTIONS EXPENSE	7,041	4,257	2,784	6,036	3,907	2,129	7,546	4,249	3,297
926400	PENSION PLAN EXPENSE	40,060	37,977	2,083	63,328	37,977	25,351	43,679	37,977	5,702
926600	OTHER PENSION PLAN EXP	4,430	3,541	889	8,193	3,470	4,723	4,672	3,518	1,154
928100	PENSIONS CAP (C & R)	30,086	30,091	(5)	30,086	30,091	(5)	30,086	30,091	(5)
928300	AMORT OTHER REGULATRY EXP	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	30,070	26,484	3,586	249,141	46,251	202,890	11,128	50,201	(39,073)
930230	MISC GENERAL EXP-CURRENT	2,156	2,300	(144)	3,012	2,300	712	2,584	2,300	284
930260	MEALS & TRAVEL EXPENSES-TAXA	1,555	1,490	65	1,305	3,590	(2,285)	1,097	2,756	(1,659)
930600	TRANSPORTATION EXPENSES	28,495	57,720	(29,225)	39,619	69,720	(30,101)	19,039	57,720	(38,681)
930880	MISC GEN EXP-COMPANY DUES	497	265	232	2,539	15	2,524	25,448	32,315	(6,867)
930890	MISC GEN EXP-OTHER	3,108	5,700	(2,592)	-	500	(500)	70	2,500	(2,430)
931000	ADM & GENERAL RENTS	4,925	2,700	2,225	557	2,200	(1,643)	1,239	2,200	(961)
932100	OR MN A&G STRUC & IMP MAT	1,586	3,333	(1,747)	1,586	3,333	(1,747)	1,586	3,333	(1,747)
932700	OR MN A&G MISC PROPTY MAT	3,843	19,370	(15,527)	18,138	7,170	10,968	(85)	5,370	(5,455)

Kentucky American Water Company  
Case No. 2010-00036  
Response to PSCDR1\_#4

YEAR-2007		2007	2007		2007	2007		2007	2007	
AWW	Description	April	April	Variance	May	May	Variance	June	June	Variance
		Actual	Budget		Actual	Budget		Actual	Budget	
676400	OR MN METER INSTALL LAB	2,177	-	2,177	9,348	-	9,348	8,418	-	8,418
678100	OR MN OTHER T&D PLANT MAT	46,286	44,750	1,536	63,128	44,750	18,378	(7,417)	59,750	(67,167)
903100	CONTRACT & ORDERS EXPENS	1,944	-	1,944	833	-	833	(2,126)	-	(2,126)
903200	CONTRACTS & ORDERS LABOR	55,985	-	55,985	57,254	-	57,254	55,081	-	55,081
903300	COLLECTING EXPENSES	16,561	17,433	(872)	17,826	17,433	393	26,319	17,433	8,886
903520	BILLING & ACCTNG OTH EXP	44,527	49,000	(4,473)	60,802	49,000	11,802	44,332	49,000	(4,668)
904000	UNCOLLECTIBLE ACCOUNTS	16,642	31,901	(15,259)	59,905	33,821	26,084	156,981	42,445	114,536
905100	MISC CUST ACCTNG EXPENSES	(75)	320	(395)	(1,444)	320	(1,764)	2,179	320	1,859
920000	ADM & GENERAL SALARIES	76,369	451,874	(375,505)	112,777	491,146	(378,369)	75,418	471,210	(395,792)
920500	INCENTIVE PLAN EXPENSE	27,084	19,769	7,315	21,092	21,647	(555)	28,324	20,711	7,613
921100	EXPENSES OF EMPLOYEES	2,110	11,905	(9,795)	12,969	9,985	2,984	7,033	7,235	(202)
921130	DUES FOR CLUBS-TAXABLE	825	2,217	(1,392)	45	2,652	(2,607)	410	1,277	(867)
921200	MISC OFFICE EXP SUP	47,767	41,347	6,420	28,113	38,812	(10,699)	25,437	35,681	(10,244)
921220	MISC OFFICE EXPENSES	1,580	1,608	(28)	2,932	1,608	1,324	1,453	1,608	(155)
921220	MISC OFFICE EXPENSES	1,580	1,608	(28)	2,932	1,608	1,324	1,453	1,608	(155)
923100	SERVICE COMPANY CHARGES	615,737	595,259	20,478	705,137	594,030	111,107	618,602	581,106	37,496
923200	AUDITING SERVICES	4,647	6,000	(1,353)	7,424	6,000	1,424	18,391	6,000	12,391
923300	LEGAL SERVICES	18,191	6,250	11,941	(7,676)	6,250	(13,926)	8,250	6,250	2,000
923500	OTHER SERVICES-CURRENT	39,074	60,016	(20,942)	36,077	68,151	(32,074)	45,042	57,451	(12,409)
924000	PROPERTY INSURANCE	7,209	3,000	4,209	9,653	3,000	6,653	9,843	3,000	6,843
925110	WORKMENS COMP PREMIUM EXP	12,300	9,822	2,478	12,532	9,822	2,710	12,626	9,822	2,804
925300	INJURIES & DAMAGES EXP	-	1,500	(1,500)	(794)	1,500	(2,294)	-	1,500	(1,500)
925400	GENERAL LIABILITY	29,033	52,250	(23,217)	25,321	52,250	(26,929)	13,782	52,250	(38,468)
926100	ACCRUED OPEB EXPENSE	51,807	40,463	11,344	51,761	40,463	11,298	51,987	40,463	11,524
926110	GROUP INSURANCE PREM EXP	120,052	97,358	22,694	23,276	97,358	(74,082)	98,940	97,358	1,582
926200	OTHER WELFARE EXPENSES	2,975	4,950	(1,975)	821	4,900	(4,079)	4,529	6,400	(1,871)
926250	401-K CONTRIBUTIONS EXPENSE	7,120	4,222	2,898	8,000	4,575	3,425	7,484	4,396	3,088
926400	PENSION PLAN EXPENSE	53,945	37,977	15,968	52,648	37,977	14,671	52,860	37,977	14,883
926600	OTHER PENSION PLAN EXP	4,563	3,515	1,048	8,152	3,564	4,588	7,215	3,539	3,676
928100	PENSIONS CAP (C & R)	30,086	30,091	(5)	30,086	30,091	(5)	30,086	30,091	(5)
928300	AMORT OTHER REGULATRY EXP	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	45,011	31,451	13,560	(196,496)	64,501	(260,997)	68,284	41,401	26,883
930230	MISC GENERAL EXP-CURRENT	2,584	2,300	284	6,247	8,300	(2,053)	3,446	2,300	1,146
930260	MEALS & TRAVEL EXPENSES-TAXA	704	1,540	(836)	1,997	2,040	(43)	1,147	1,956	(809)
930600	TRANSPORTATION EXPENSES	29,773	68,220	(38,447)	64,176	57,720	6,456	37,747	57,720	(19,973)
930880	MISC GEN EXP-COMPANY DUES	1,982	265	1,717	2,089	15	2,074	2,109	265	1,844
930890	MISC GEN EXP-OTHER	5,154	10,000	(4,846)	6,344	4,750	1,594	4,263	5,100	(837)
931000	ADM & GENERAL RENTS	5,439	2,700	2,739	553	2,200	(1,647)	1,193	2,700	(1,507)
932100	OR MN A&G STRUC & IMP MAT	1,586	3,333	(1,747)	1,586	3,333	(1,747)	1,264	3,333	(2,069)
932700	OR MN A&G MISC PROPTY MAT	9,777	16,370	(6,593)	12,521	4,870	7,651	5,458	18,370	(12,912)

Kentucky American Water Company  
Case No. 2010-00036  
Response to PSCDR1\_#4

YEAR-2007		2007	2007		2007	2007		2007	2007	
AWW	Description	July Actual	July Budget	Variance	August Actual	August Budget	Variance	September Actual	September Budget	Variance
676400	OR MN METER INSTALL LAB	22,441	-	22,441	9,657	-	9,657	7,559	-	7,559
678100	OR MN OTHER T&D PLANT MAT	32,527	59,750	(27,223)	15,068	44,750	(29,682)	38,820	59,750	(20,930)
903100	CONTRACT & ORDERS EXPENS	468	-	468	1,126	-	1,126	(1,797)	-	(1,797)
903200	CONTRACTS & ORDERS LABOR	87,092	-	87,092	63,884	-	63,884	62,008	-	62,008
903300	COLLECTING EXPENSES	10,886	17,433	(6,547)	17,516	17,433	83	31,353	17,433	13,920
903520	BILLING & ACCTNG OTH EXP	50,112	49,000	1,112	57,770	49,000	8,770	46,259	49,000	(2,741)
904000	UNCOLLECTIBLE ACCOUNTS	21,515	42,445	(20,930)	(28,418)	42,378	(70,796)	14,739	42,422	(27,683)
905100	MISC CUST ACCTNG EXPENSES	4,135	1,100	3,035	5,355	1,100	4,255	1,659	1,100	559
920000	ADM & GENERAL SALARIES	(64,328)	471,210	(535,538)	113,343	487,897	(374,554)	50,288	433,766	(383,478)
920500	INCENTIVE PLAN EXPENSE	25,383	20,711	4,672	20,862	21,647	(785)	24,879	18,908	5,971
921100	EXPENSES OF EMPLOYEES	24,867	7,235	17,632	17,137	8,505	8,632	15,000	6,180	8,820
921130	DUES FOR CLUBS-TAXABLE	700	1,277	(577)	265	977	(712)	715	2,522	(1,807)
921200	MISC OFFICE EXP SUP	45,679	35,681	9,998	35,311	39,032	(3,721)	20,678	34,885	(14,207)
921220	MISC OFFICE EXPENSES	(1,692)	320	(2,012)	187	320	(133)	1,087	320	767
921220	MISC OFFICE EXPENSES	(1,456)	1,928	(3,384)	1,653	1,828	(175)	2,944	2,128	816
923100	SERVICE COMPANY CHARGES	654,085	581,106	72,979	626,996	577,459	49,537	590,507	555,644	34,863
923200	AUDITING SERVICES	15,448	6,000	9,448	13,542	6,000	7,542	5,620	6,000	(380)
923300	LEGAL SERVICES	1,419	6,250	(4,831)	5,436	6,250	(814)	(254)	6,250	(6,504)
923500	OTHER SERVICES-CURRENT	78,740	57,451	21,289	32,984	49,751	(16,767)	33,802	52,911	(19,109)
924000	PROPERTY INSURANCE	9,843	3,000	6,843	9,843	3,000	6,843	10,051	3,000	7,051
925110	WORKMENS COMP PREMIUM EXP	11,767	9,822	1,945	12,321	9,822	2,499	12,485	9,822	2,663
925300	INJURIES & DAMAGES EXP	-	1,500	(1,500)	(400)	1,500	(1,900)	-	1,500	(1,500)
925400	GENERAL LIABILITY	29,345	52,250	(22,905)	29,345	52,250	(22,905)	31,564	52,250	(20,686)
926100	ACCRUED OPEB EXPENSE	49,336	40,463	8,873	51,787	40,463	11,324	52,156	40,463	11,693
926110	GROUP INSURANCE PREM EXP	87,036	97,358	(10,322)	100,785	97,358	3,427	101,842	97,358	4,484
926200	OTHER WELFARE EXPENSES	1,087	6,400	(5,313)	5,865	14,900	(9,035)	3,318	7,700	(4,382)
926250	401-K CONTRIBUTIONS EXPENSE	7,678	4,396	3,282	7,672	4,575	3,097	5,960	4,112	1,848
926400	PENSION PLAN EXPENSE	49,118	37,977	11,141	52,672	37,977	14,695	53,019	37,977	15,042
926600	OTHER PENSION PLAN EXP	6,262	3,539	2,723	5,653	3,564	2,089	6,494	3,490	3,004
928100	PENSIONS CAP (C & R)	30,086	30,091	(5)	30,086	30,091	(5)	30,086	30,091	(5)
928300	AMORT OTHER REGULATRY EXP	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	34,549	41,401	(6,852)	40,344	40,401	(57)	20,829	46,051	(25,222)
930230	MISC GENERAL EXP-CURRENT	3,446	2,300	1,146	3,446	2,300	1,146	3,369	2,300	1,069
930260	MEALS & TRAVEL EXPENSES-TAXA	1,156	1,956	(800)	1,902	1,540	362	1,407	1,590	(183)
930600	TRANSPORTATION EXPENSES	52,758	57,720	(4,962)	36,171	57,720	(21,549)	42,146	57,720	(15,574)
930880	MISC GEN EXP-COMPANY DUES	2,023	265	1,758	2,603	15	2,588	2,489	4,315	(1,826)
930890	MISC GEN EXP-OTHER	7,100	5,100	2,000	375	700	(325)	1,895	2,500	(605)
931000	ADM & GENERAL RENTS	-	-	-	-	-	-	-	-	-
932100	OR MN A&G STRUC & IMP MAT	1,264	3,333	(2,069)	1,264	3,333	(2,069)	1,264	3,333	(2,069)
932700	OR MN A&G MISC PROPTY MAT	2,532	18,370	(15,838)	13,746	4,870	8,876	11,206	5,370	5,836



Kentucky American Water Company  
Case No. 2010-00036  
Response to PSCDR1\_#4

YEAR-2007		2007	2007		2007	2007		2007	2007	
AWW	Description	October Actual	October Budget	Variance	November Actual	November Budget	Variance	December Actual	December Budget	Variance
676400	OR MN METER INSTALL LAB	6,366	-	6,366	6,392	-	6,392	9,364	-	9,364
678100	OR MN OTHER T&D PLANT MAT	30,805	44,750	(13,945)	26,128	39,750	(13,622)	29,408	34,750	(5,342)
903100	CONTRACT & ORDERS EXPENS	(419)	-	(419)	964	-	964	718	-	718
903200	CONTRACTS & ORDERS LABOR	57,893	-	57,893	59,052	-	59,052	99,028	-	99,028
903300	COLLECTING EXPENSES	21,320	17,433	3,887	16,847	17,433	(586)	32,946	17,433	15,513
903520	BILLING & ACCTNG OTH EXP	58,987	49,000	9,987	46,743	49,000	(2,257)	53,113	49,000	4,113
904000	UNCOLLECTIBLE ACCOUNTS	37,763	40,656	(2,893)	19,680	36,287	(16,607)	(4,966)	39,696	(44,662)
905100	MISC CUST ACCTNG EXPENSES	3,727	1,100	2,627	(795)	1,100	(1,895)	2,851	1,100	1,751
920000	ADM & GENERAL SALARIES	106,722	487,897	(381,175)	87,491	485,969	(398,478)	(77,629)	466,736	(544,365)
920500	INCENTIVE PLAN EXPENSE	20,303	21,647	(1,344)	20,462	20,711	(249)	24,896	19,826	5,070
921100	EXPENSES OF EMPLOYEES	27,342	4,415	22,927	20,691	11,255	9,436	19,865	6,385	13,480
921130	DUES FOR CLUBS-TAXABLE	585	177	408	526	497	29	1,835	177	1,658
921200	MISC OFFICE EXP SUP	42,064	36,484	5,580	35,675	36,107	(432)	39,927	37,757	2,170
921220	MISC OFFICE EXPENSES	696	320	376	11	320	(309)	503	320	183
921220	MISC OFFICE EXPENSES	2,309	1,828	481	1,751	1,828	(77)	2,725	2,198	527
923100	SERVICE COMPANY CHARGES	640,911	572,205	68,706	630,418	552,893	77,525	636,749	569,351	67,398
923200	AUDITING SERVICES	9,759	6,000	3,759	5,925	6,000	(75)	6,052	6,000	52
923300	LEGAL SERVICES	3,789	6,250	(2,461)	2,619	6,250	(3,631)	4,388	6,250	(1,862)
923500	OTHER SERVICES-CURRENT	53,309	53,416	(107)	39,936	44,046	(4,110)	56,184	40,758	15,426
924000	PROPERTY INSURANCE	9,869	3,000	6,869	9,869	3,000	6,869	9,869	3,000	6,869
925110	WORKMENS COMP PREMIUM EXP	14,850	9,822	5,028	14,832	9,822	5,010	13,463	9,822	3,641
925300	INJURIES & DAMAGES EXP	(682)	1,500	(2,182)	-	1,500	(1,500)	682	1,500	(818)
925400	GENERAL LIABILITY	29,390	52,250	(22,860)	29,345	52,250	(22,905)	31,883	52,250	(20,367)
926100	ACCRUED OPEB EXPENSE	45,288	40,463	4,825	44,828	40,463	4,365	34,377	40,463	(6,086)
926110	GROUP INSURANCE PREM EXP	97,212	97,358	(146)	90,658	97,358	(6,700)	59,930	97,358	(37,428)
926200	OTHER WELFARE EXPENSES	3,819	6,400	(2,581)	2,125	7,200	(5,075)	7,068	8,650	(1,582)
926250	401-K CONTRIBUTIONS EXPENSE	7,107	4,575	2,532	6,911	4,396	2,515	7,641	4,267	3,374
926400	PENSION PLAN EXPENSE	40,950	37,977	2,973	40,338	37,977	2,361	28,096	37,977	(9,881)
926600	OTHER PENSION PLAN EXP	6,906	3,564	3,342	6,364	3,539	2,825	6,061	3,515	2,546
928100	PENSIONS CAP (C & R)	30,086	30,091	(5)	30,086	30,091	(5)	42,250	74,530	(32,280)
928300	AMORT OTHER REGULATRY EXP	-	-	-	-	-	-	837	-	837
930210	MISC GENERAL EXP-CURRENT	(130,482)	26,401	(156,883)	29,737	26,401	3,336	24,521	37,618	(13,097)
930230	MISC GENERAL EXP-CURRENT	3,369	2,300	1,069	3,715	2,300	1,415	3,369	2,300	1,069
930260	MEALS & TRAVEL EXPENSES-TAXA	1,889	1,490	399	1,700	2,140	(440)	3,351	1,490	1,861
930600	TRANSPORTATION EXPENSES	63,661	57,720	5,941	72,023	57,720	14,303	48,918	57,720	(8,802)
930880	MISC GEN EXP-COMPANY DUES	2,699	265	2,434	2,089	1,560	529	2,271	4,315	(2,044)
930890	MISC GEN EXP-OTHER	3,000	5,000	(2,000)	1,750	3,200	(1,450)	5,550	700	4,850
931000	ADM & GENERAL RENTS	-	-	-	-	-	-	-	-	-
932100	OR MN A&G STRUC & IMP MAT	1,606	3,333	(1,727)	1,264	3,333	(2,069)	1,828	3,333	(1,505)
932700	OR MN A&G MISC PROPTY MAT	8,062	40,870	(32,808)	7,261	4,870	2,391	8,639	4,870	3,769

Kentucky American Water Company  
Case No. 2010-00036  
Response to PSCDR1\_#4

YEAR-2008		2008	2008		2008	2008		2008	2008	
AWW	Description	January Actual	January Budget	Variance	February Actual	February Budget	Variance	March Actual	March Budget	Variance
403000	DEPRECIATION EXPENSE	663,820	659,154	4,666	668,407	659,774	8,633	668,502	660,948	7,554
403100	DEPRECIATION EXPENSE-CONTR PROP	(143,906)	-	(143,906)	(144,499)	-	(144,499)	277,210	-	277,210
404100	AMORT LIM TERM UT PLT	575	-	575	575	-	575	575	-	575
404430	AMORT REG ASSET - AFUDC	5,282	-	5,282	5,282	-	5,282	7,272	-	7,272
406000	AMORT UT PLT ACQ ADJUST	1,801	-	1,801	1,801	-	1,801	1,801	-	1,801
407000	AMORT PROPERTY LOSSES	34,349	34,215	134	34,349	34,215	134	34,349	34,215	134
408030	OTHER GENERAL TAXES	6,968	7,638	(670)	(13,775)	7,638	(21,413)	23,284	7,638	15,646
408100	REAL & PERSON PROP TAXES	232,589	236,771	(4,182)	232,588	236,771	(4,183)	232,588	236,771	(4,183)
408140	FEDERAL UNEMPLYMNT TXS	3,952	-	3,952	504	-	504	(195)	-	(195)
408160	FICA	39,032	45,150	(6,118)	31,779	41,500	(9,721)	56,463	42,056	14,407
408180	STATE UNEMPLYMNT TXS	3,622	-	3,622	989	-	989	1,351	-	1,351
409100	SIT-CURRENT	32,825	33,799	(974)	39,260	3,537	35,723	(8,115)	38,295	(46,410)
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409150	FIT-CURRENT	245,487	115,931	129,556	293,606	9,916	283,690	(155,588)	134,188	(289,776)
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409210	SIT-OTH INC & DED-REG	(2,781)	(8,250)	5,469	(259)	(1,034)	775	655	(3,084)	3,739
409220	FIT-OTH INC & DED-REG	(20,797)	(32,113)	11,316	(1,940)	(4,027)	2,087	8,439	(16,004)	20,443
410400	DEF SIT-REG ASSET/LIAB	(81)	-	(81)	(81)	-	(81)	(25,917)	-	(25,917)
410600	DEF SIT-OTHER	15,363	15,363	15,363	15,363	15,363	15,363	15,363	15,363	15,363
410700	DEF FIT-REG ASSET/LIAB	16,038	-	16,038	16,038	-	16,038	16,038	-	16,038
410900	DEF FIT-OTHER	24,293	55,855	(31,562)	31,534	164,430	(132,896)	308,849	60,104	248,745
412220	ITC RESTORED- 4%	(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)
415100	M&J REVENUES-OUTSIDE	(7,344)	-	(7,344)	(10,368)	-	(10,368)	(2,938)	-	(2,938)
416100	M&J EXPENSES-OUTSIDE	10,816	-	10,816	4,550	-	4,550	3,919	-	3,919
419300	INT OTHER SECURITIES-OUT	-	-	-	-	-	-	-	-	-
420100	AFUDC - EQUITY	(82,001)	(65,146)	(16,855)	(88,356)	(67,530)	(20,826)	(99,924)	(65,854)	(34,070)
420210	AFUDC - DEBT	(38,527)	(29,585)	(8,942)	(41,649)	(30,668)	(10,981)	(46,736)	(29,906)	(16,830)
425100	AFUDC UT PLT ACQ ADJUST	(35)	-	(35)	(35)	-	(35)	(35)	-	(35)
425300	AMORT PREFERRED STOCK EXP	64	64	-	64	64	-	64	64	-
426100	DONATIONS	23,525	32,315	(8,790)	16,375	6,489	9,886	6,880	25,782	(18,902)
426160	OTHER LOBBYING EXPENSES	(5,000)	-	(5,000)	-	-	-	5,393	6,500	(1,107)
426200	OTHER INCOME DEDUCTIONS	52,476	67,686	(15,210)	4,500	6,050	(1,550)	850	5,100	(4,250)
426410	NON-OPER EMPLOYEE EXP	-	-	-	-	-	-	-	-	-
427100	INTEREST LTD-OUT-REG	126,978	-	126,978	126,978	-	126,978	126,978	-	126,978
427120	INTEREST LTD-OUT-REG	329,216	505,000	(175,784)	329,216	505,000	(175,784)	328,624	505,000	(176,376)
428000	AMORT DEBT DISCOUNT & EXP	7,225	5,954	1,271	7,225	5,954	1,271	7,225	5,954	1,271
431100	INTEREST ON BANK DEBT	86,598	77,938	8,660	67,065	75,584	(8,519)	63,275	44,094	19,181
431200	OTHER INTEREST EXPENSE	-	-	-	-	-	-	-	-	-
437100	DIV DEC PREF STK-OUTSIDE	38,323	38,325	(2)	38,323	38,325	(2)	38,323	38,325	(2)
438200	DIVIDENDS DECLARED COMMON - IN	-	-	-	-	-	-	1,097,174	965,340	131,834
461000	DOMESTIC SEWER SERV BILLED	-	-	-	-	-	-	-	-	-
461110	RES SALES UNBILL METERED	(2,503,488)	(2,372,304)	(131,184)	(2,230,040)	(2,243,760)	13,720	(2,283,002)	(2,285,071)	2,069
461200	COM SALES BILLED METERED	(1,068,578)	(1,100,960)	32,382	(1,100,930)	(1,098,665)	(2,265)	(994,127)	(1,165,496)	171,369
461210	COM SALES UNBILL METERED	(45,732)	-	(45,732)	33,878	-	33,878	(122,774)	-	(122,774)
461300	IND SALES BILLED METERED	(102,471)	(143,773)	41,302	(120,170)	(142,751)	22,581	(114,376)	(134,058)	19,682
461310	IND SALES UNBILL METERED	11,901	-	11,901	2,795	-	2,795	587	-	587
461400	MISC SALES BILLED METERED	(269)	-	(269)	(412)	-	(412)	(91)	-	(91)
462000	PRIV FIR PROT SER BILLED	(108,015)	(194,365)	86,350	(104,651)	(194,365)	89,714	(107,755)	(194,365)	86,610
462210	INDUSTRIAL WASTER SER	-	-	-	-	-	-	-	-	-
463000	PUB FIRE PROT SER BILLED	(192,287)	(102,086)	(90,201)	(193,020)	(102,086)	(90,934)	(193,020)	(102,086)	(90,934)
464200	PUB AUTH SLS BILLED METRD	(269,905)	(288,725)	18,820	(339,731)	(306,229)	(33,502)	(327,714)	(271,970)	(55,744)
464210	PUB AUTH SLS UNBILL METRD	115,403	-	115,403	(3,066)	-	(3,066)	14,872	-	14,872
466000	SALES FOR RESALE BILLED	(87,006)	(114,703)	27,697	(98,609)	(99,447)	838	(94,408)	(99,359)	4,951
466100	SALES FOR RESALE UNBILL	(8,348)	-	(8,348)	13,618	-	13,618	16,052	-	16,052
471100	RECONNECTION CHARGES	(52,128)	(20,128)	(32,000)	(58,941)	(20,129)	(38,812)	(68,432)	(20,128)	(48,304)
471200	OTHER MISC SERV REVENUES	(37,632)	(62,084)	24,452	(45,418)	(62,084)	16,666	(45,760)	(62,084)	16,324
471400	BILLING & COLLECTIONS FOR OTHERS	(83,963)	(75,294)	(8,669)	(87,479)	(75,294)	(12,185)	(84,229)	(75,294)	(8,935)
472000	RENTS FROM WATER PROPERTY	(7,835)	(7,197)	(638)	(7,835)	(7,197)	(638)	(8,335)	(7,196)	(1,139)
474300	MISCELLANEOUS	(645)	-	(645)	(711)	-	(711)	-	-	-
601100	SS OPERATION EXPENSE	-	-	-	-	-	-	3,233	-	3,233
602000	PURCHASED WATER	5,326	40,700	(35,374)	(8,963)	39,450	(48,413)	4,557	40,800	(36,243)
603100	MISCELLANEOUS SS EXPENSES	3,182	3,645	(463)	2,780	3,645	(865)	2,384	3,645	(1,261)
610000	SS ORDNY MAINT SUPR & ENG	-	-	-	-	-	-	-	-	-
617100	OR MN MISC WAT SS PLT MAT	(10,811)	9,680	(20,491)	20,993	9,130	11,863	3,299	9,680	(6,381)
623110	POWER PURCH FOR PUMP ELEC	31,422	-	31,422	21,857	-	21,857	30,011	-	30,011
623210	FUEL PURCH FOR PUMP OTHER	240,876	162,684	78,192	141,665	160,373	(18,708)	197,789	159,317	38,472
626500	MISC PUMPING EXP ELECTRIC	(7,586)	220	(7,806)	(8,595)	220	(8,815)	(8,896)	220	(9,116)
630200	MISC PUMPING EXP OTHER	5,248	-	5,248	5,424	-	5,424	3,848	-	3,848
641100	GENERAL CHEMICALS	118,149	120,531	(2,382)	135,691	108,408	27,283	123,821	123,935	(114)
642100	GENERAL WT LABOR	119,704	-	119,704	109,142	-	109,142	118,512	-	118,512
642300	GENERAL WT EXPENSES	8,946	10,789	(1,843)	13,356	22,480	(9,124)	13,738	13,685	53
643100	MISC WT EXPENSES-CURRENT	12,012	9,316	2,696	7,613	10,317	(2,704)	10,335	9,301	1,034
643300	WASTE DISPOSAL EXP (CUR)	12,194	10,221	1,973	14,015	16,660	(2,645)	13,320	16,221	(2,901)
643310	AMORT WASTE DISPOSAL EXP	8,438	8,000	438	8,438	8,000	438	8,438	8,000	438
650000	OR MN WT SUPR & ENG	4,968	-	4,968	5,714	-	5,714	5,590	-	5,590
651100	OR MN WT STRUCT & IMP MAT	13,333	13,786	(453)	8,603	16,565	(7,962)	18,364	12,590	5,774
651120	AMORT DEF EXP WT STRUCT	19,132	12,700	6,432	15,165	11,800	3,365	15,726	11,800	3,926
660000	T&D RENTS	-	-	-	-	-	-	-	-	-
662100	T&D LINES EXPENSE	1,286	1,825	(539)	1,475	1,825	(350)	669	1,825	(1,156)
662200	T&D LINES LABOR	146,054	-	146,054	125,843	-	125,843	134,075	-	134,075
665300	MISC T&D EXPENSES-CURRENT	30,724	26,372	4,352	27,322	34,772	(7,450)	24,928	27,422	(2,494)
666000	T&D RENTS	500	315	185	796	315	481	543	315	228
670000	OR MN T&D SUPR & ENG	947	-	947	1,248	-	1,248	282	-	282
671200	OR MN T&D STRUCT & IMP-LAB	1,314	-	1,314	684	-	684	1,546	-	1,546
672120	AMORT DEF EXP RES & STAND	8,773	13,924	(5,151)	8,773	13,924	(5,151)	8,773	13,924	(5,151)
672200	AMORT DEF EXP RES & STAND	921	-	921	2,555	-	2,555	1,286	-	1,286
673200	OR MN T&D MAINS LAB	26,393	-	26,393	18,303	-	18,303	23,139	-	23,139
675200	OR MN SERVICES LAB	21,265	-	21,265	11,416	-	11,416	11,411	-	11,411

Kentucky American Water Company  
Case No. 2010-00036  
Response to PSCDR1\_#4

YEAR-2008		2008	2008		2008	2008		2008	2008	
AWW	Description	April Actual	April Budget	Variance	May Actual	May Budget	Variance	June Actual	June Budget	Variance
403000	DEPRECIATION EXPENSE	672,428	661,978	10,450	677,101	662,551	14,550	688,677	663,949	24,728
403100	DEPRECIATION EXPENSE-CONTR PROP	(105,015)	-	(105,015)	(107,194)	-	(107,194)	(108,084)	-	(108,084)
404100	AMORT LIM TERM UT PLT	575	-	575	575	-	575	575	-	575
404430	AMORT REG ASSET - AFUDC	4,969	-	4,969	5,946	-	5,946	5,946	-	5,946
406000	AMORT UT PLT ACQ ADJUST	1,801	-	1,801	1,801	-	1,801	1,801	-	1,801
407000	AMORT PROPERTY LOSSES	34,349	34,215	134	34,349	34,215	134	34,349	34,215	134
408030	OTHER GENERAL TAXES	6,968	7,638	(670)	14,917	7,638	7,279	6,968	7,638	(670)
408100	REAL & PERSON PROP TAXES	232,588	236,771	(4,183)	232,588	236,771	(4,183)	55,136	236,771	(181,635)
408140	FEDERAL UNEMPLYMNT TXS	104	-	104	40	-	40	44	-	44
408160	FICA	36,989	45,150	(8,161)	35,261	44,833	(9,572)	58,806	42,928	15,878
408180	STATE UNEMPLYMNT TXS	123	-	123	77	-	77	41	-	41
409100	SIT-CURRENT	28,432	21,133	7,299	28,001	25,874	2,127	126,839	43,621	83,218
409110	SIT-ADJUST PRIOR YEARS	-	-	-	21,261	-	21,261	-	-	-
409150	FIT-CURRENT	170,455	64,042	106,413	167,869	75,022	92,847	717,424	145,429	571,995
409160	FIT-ADJUST PRIOR YEARS	-	-	-	(1,734,426)	-	(1,734,426)	-	-	-
409210	SIT-OTH INC & DED-REG	(531)	(2,088)	1,557	(1,070)	(3,461)	2,391	(1,382)	(3,529)	2,147
409220	FIT-OTH INC & DED-REG	(3,182)	(8,129)	4,947	(6,414)	(13,473)	7,059	(7,322)	(17,375)	6,413
410400	DEF SIT-REG ASSET/LIAB	281	-	281	(81)	-	(81)	(81)	-	(81)
410600	DEF SIT-OTHER	15,363	15,363	15,363	15,363	15,363	15,363	15,363	15,363	15,363
410700	DEF FIT-REG ASSET/LIAB	16,038	-	16,038	16,038	-	16,038	16,038	-	16,038
410900	DEF FIT-OTHER	166,516	142,189	24,327	2,162,544	188,319	1,974,225	(400,609)	149,667	(550,276)
412220	ITC RESTORED-4%	(525)	-	(525)	(525)	-	(525)	(525)	-	(525)
412230	ITC RESTORED-10%	(5,903)	(9,565)	3,662	(5,903)	(8,953)	3,050	(5,903)	(4,891)	(1,012)
415100	M&J REVENUES-OUTSIDE	(6,805)	-	(6,805)	(1,060)	-	(1,060)	(29,886)	-	(29,886)
416100	M&J EXPENSES-OUTSIDE	4,329	-	4,329	4,997	-	4,997	4,726	-	4,726
419300	INT OTHER SECURITIES-OUT	-	-	-	(2,066)	-	(2,066)	(3,777)	-	(3,777)
420100	AFUDC - EQUITY	(108,907)	(64,382)	(44,525)	(174,382)	(72,332)	(102,050)	(97,155)	(75,574)	(21,581)
420210	AFUDC - DEBT	(51,131)	(29,238)	(21,893)	(47,004)	(32,848)	(14,156)	(45,629)	(34,321)	(11,308)
425100	AFUDC UT PLT ACQ ADJUST	(35)	-	(35)	(35)	-	(35)	(35)	-	(35)
425300	AMORT PREFERRED STOCK EXP	64	64	-	64	64	-	64	64	-
426100	DONATIONS	19,277	18,025	1,252	24,528	28,955	(4,427)	22,448	16,156	6,292
426160	OTHER LOBBYING EXPENSES	-	-	-	-	-	-	-	-	-
426200	OTHER INCOME DEDUCTIONS	2,215	7,290	(5,075)	2,000	13,000	(11,000)	1,550	26,616	(25,066)
426410	NON-OPER EMPLOYEE EXP	-	-	-	-	-	-	-	-	-
427100	INTEREST LTD-OUT-REG	126,978	-	126,978	126,978	-	126,978	126,978	-	126,978
427120	INTEREST LTD-OUT-REG	311,468	487,253	(175,785)	311,468	487,253	(175,785)	311,468	487,253	(175,785)
428000	AMORT DEBT DISCOUNT & EXP	7,224	5,954	1,270	7,784	5,954	1,830	7,313	5,954	1,359
431100	INTEREST ON BANK DEBT	52,720	17,328	35,392	58,912	22,992	35,920	51,743	32,913	18,830
431200	OTHER INTEREST EXPENSE	-	-	-	-	-	-	-	-	-
437100	DIV DEC PREF STK-OUTSIDE	38,322	38,325	(3)	38,310	38,325	(15)	38,263	38,325	(62)
438200	DIVIDENDS DECLARED COMMON - IN	-	-	-	-	-	-	956,109	634,969	321,140
461000	DOMESTIC SEWER SERV BILLED	(13)	-	(13)	-	-	-	13	-	13
461110	RES SALES UNBILL METERED	(2,266,862)	(2,268,798)	1,936	(2,447,040)	(2,413,136)	(33,904)	(2,737,249)	(2,568,202)	(169,047)
461200	COM SALES BILLED METERED	(1,029,664)	(1,129,925)	100,261	(1,160,554)	(1,210,575)	50,021	(1,228,236)	(1,275,035)	46,799
461210	COM SALES UNBILL METERED	6,037	-	6,037	(29,596)	-	(29,596)	(44,723)	-	(44,723)
461300	IND SALES BILLED METERED	(116,980)	(147,717)	30,737	(141,567)	(139,149)	(2,418)	(97,832)	(157,376)	59,544
461310	IND SALES UNBILL METERED	(15,868)	-	(15,868)	8,818	-	8,818	(9,564)	-	(9,564)
461400	MISC SALES BILLED METERED	(346)	-	(346)	748	-	748	(3,367)	-	(3,367)
462000	PRIV FIR PROT SER BILLED	(99,728)	(194,365)	94,637	(111,085)	(194,365)	83,280	(156,593)	(194,365)	37,772
462210	INDUSTRIAL WASTER SER	-	-	-	-	-	-	-	-	-
463000	PUB FIRE PROT SER BILLED	(192,401)	(102,086)	(90,315)	(193,020)	(102,086)	(90,934)	(194,001)	(102,086)	(91,915)
464200	PUB AUTH SLS BILLED METRD	(399,733)	(347,158)	(52,575)	(362,740)	(347,520)	(15,220)	(402,249)	(300,591)	(101,658)
464210	PUB AUTH SLS UNBILL METRD	(66,020)	-	(66,020)	7,116	-	7,116	34,613	-	34,613
466000	SALES FOR RESALE BILLED	(89,369)	(103,244)	13,875	(92,333)	(98,387)	6,054	(106,771)	(122,923)	16,152
466100	SALES FOR RESALE UNBILL	(12,078)	-	(12,078)	5,770	-	5,770	(21,295)	-	(21,295)
471100	RECONNECTION CHARGES	(62,764)	(20,129)	(42,635)	(61,961)	(20,128)	(41,833)	(55,497)	(20,129)	(35,368)
471200	OTHER MISC SERV REVENUES	(44,946)	(62,084)	17,138	(53,024)	(62,084)	9,060	(61,468)	(62,084)	616
471400	BILLING & COLLECTIONS FOR OTHERS	(84,027)	(75,294)	(8,733)	(90,172)	(75,294)	(14,878)	(90,863)	(75,294)	(15,569)
472000	RENTS FROM WATER PROPERTY	(7,835)	(7,196)	(629)	(7,835)	(7,196)	(639)	(8,595)	(7,196)	(1,399)
474300	MISCELLANEOUS	2	-	2	-	-	-	-	-	-
601100	SS OPERATION EXPENSE	(3)	-	(3)	-	-	-	-	-	-
602000	PURCHASED WATER	5,181	41,900	(36,719)	3,238	42,350	(39,112)	2,579	43,600	(41,021)
603100	MISCELLANEOUS SS EXPENSES	2,066	3,645	(1,579)	3,743	3,645	98	4,616	4,845	(229)
610000	SS ORDNY MAINT SUPR & ENG	23	-	23	-	-	-	83	-	83
617100	OR MN MISC WAT SS PLT MAT	10,791	28,930	(18,139)	12,594	23,430	(10,836)	2,665	14,630	(11,965)
623110	POWER PURCH FOR PUMP ELEC	19,870	-	19,870	41,373	-	41,373	15,812	-	15,812
623210	FUEL PURCH FOR PUMP OTHER	168,752	193,632	(24,880)	210,105	214,999	(4,894)	259,454	244,077	15,377
626500	MISC PUMPING EXP ELECTRIC	(8,111)	220	(8,331)	(9,929)	1,650	(11,579)	(8,343)	220	(8,563)
630200	MISC PUMPING EXP OTHER	5,756	-	5,756	5,976	-	5,976	4,939	-	4,939
641100	GENERAL CHEMICALS	121,486	110,568	10,918	112,450	139,146	(26,696)	126,562	151,139	(24,577)
642100	GENERAL WT LABOR	113,677	-	113,677	116,381	-	116,381	123,958	-	123,958
642300	GENERAL WT EXPENSES	11,989	14,184	(2,195)	6,200	13,806	(7,606)	10,470	15,439	(4,969)
643100	MISC WT EXPENSES-CURRENT	5,699	10,466	(4,767)	5,076	8,638	(3,562)	9,315	9,651	(336)
643300	WASTE DISPOSAL EXP (CUR)	13,595	10,221	3,374	11,364	16,660	(5,296)	12,286	10,221	2,065
643310	AMORT WASTE DISPOSAL EXP	8,438	8,000	438	8,438	8,000	438	8,438	8,000	438
650000	OR MN WT SUPR & ENG	7,505	-	7,505	7,761	-	7,761	7,350	-	7,350
651100	OR MN WT STRUCT & IMP MAT	7,455	16,330	(8,875)	13,053	12,590	463	36,922	78,590	(41,668)
651120	AMORT DEF EXP WT STRUCT	15,726	11,800	3,926	15,726	11,800	3,926	15,776	11,800	3,976
660000	T&D RENTS	-	-	-	-	-	-	-	-	-
662100	T&D LINES EXPENSE	1,999	1,825	174	1,534	1,825	(291)	1,066	1,825	(759)
662200	T&D LINES LABOR	131,351	-	131,351	134,405	-	134,405	143,459	-	143,459
665300	MISC T&D EXPENSES-CURRENT	26,753	29,544	(2,791)	20,339	26,372	(6,033)	30,869	26,372	4,497
666000	T&D RENTS	490	315	175	1,113	315	798	802	315	487
670000	OR MN T&D SUPR & ENG	639	-	639	1,158	-	1,158	865	-	865
671200	OR MN T&D STRUCT & IMP-LAB	1,261	-	1,261	967	-	967	1,050	-	1,050
672120	AMORT DEF EXP RES & STAND	8,773	13,924	(5,151)	8,773	13,924	(5,151)	8,773	13,924	(5,151)
672200	AMORT DEF EXP RES & STAND	2,040	-	2,040	1,202	-	1,202	1,191	-	1,191
673200	OR MN T&D MAINS LAB	22,275	-	22,275	22,699	-	22,699	15,705	-	15,705
675200	OR MN SERVICES LAB	19,589	-	19,589	14,876	-	14,876	11,515	-	11,515

Kentucky American Water Company  
Case No. 2010-00036  
Response to PSCDR1\_#4

YEAR-2008		2008	2008		2008	2008		2008	2008	
AWW	Description	July	July	Variance	August	August	Variance	September	September	Variance
		Actual	Budget		Actual	Budget		Actual	Budget	
403000	DEPRECIATION EXPENSE	693,276	668,364	24,912	693,407	670,006	23,401	692,554	671,566	20,988
403100	DEPRECIATION EXPENSE-CONTR PROP	(108,924)	-	(108,924)	(109,293)	-	(109,293)	(109,853)	-	(109,853)
404100	AMORT LIM TERM UT PLT	575	-	575	575	-	575	575	-	575
404430	AMORT REG ASSET - AFUDC	5,946	-	5,946	5,946	-	5,946	5,946	-	5,946
406000	AMORT UT PLT ACQ ADJUST	1,801	-	1,801	1,934	-	1,934	2,699	-	2,699
407000	AMORT PROPERTY LOSSES	34,349	34,215	134	34,349	34,215	134	34,349	34,215	134
408030	OTHER GENERAL TAXES	6,968	7,638	(670)	(3,039)	7,638	(10,677)	10,928	10,438	490
408100	REAL & PERSON PROP TAXES	221,045	236,771	(15,726)	221,045	236,771	(15,726)	221,045	236,771	(15,726)
408140	FEDERAL UNEMPLYMNT TXS	32	-	32	15	-	15	76	-	76
408160	FICA	40,713	46,975	(6,262)	33,076	42,611	(9,535)	42,267	45,388	(3,121)
408180	STATE UNEMPLYMNT TXS	54	-	54	17	-	17	86	-	86
409100	SIT-CURRENT	83,129	113,778	(30,649)	103,108	98,285	4,823	(20,602)	101,010	(121,612)
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409150	FIT-CURRENT	313,390	418,902	(105,512)	599,566	363,636	235,930	(246,362)	383,835	(630,197)
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409210	SIT-OTH INC & DED-REG	(1,875)	(920)	(955)	(349)	(1,543)	1,194	(685)	(1,084)	399
409220	FIT-OTH INC & DED-REG	(10,904)	(3,582)	(7,322)	(2,030)	(6,008)	3,978	1,896	(4,218)	6,114
410400	DEF SIT-REG ASSET/LIAB	(81)	-	(81)	(81)	-	(81)	(81)	-	(81)
410600	DEF SIT-OTHER	15,363	15,363	15,363	15,363	15,363	15,363	15,363	15,363	15,363
410700	DEF FIT-REG ASSET/LIAB	16,038	-	16,038	16,038	-	16,038	16,038	-	16,038
410900	DEF FIT-OTHER	142,534	106,361	36,173	182,630	239,300	(56,670)	929,409	196,154	733,255
412220	ITC RESTORED- 4%	(525)	-	(525)	(525)	-	(525)	(525)	-	(525)
412230	ITC RESTORED-10%	(5,903)	(13,325)	7,422	(5,903)	(20,315)	14,412	(5,903)	956	(6,859)
415100	M&J REVENUES-OUTSIDE	(4,813)	-	(4,813)	(11,580)	-	(11,580)	(2,930)	-	(2,930)
416100	M&J EXPENSES-OUTSIDE	16,104	-	16,104	6,114	-	6,114	39,606	-	39,606
419300	INT OTHER SECURITIES-OUT	-	-	-	-	-	-	-	-	-
420100	AFUDC - EQUITY	(97,840)	(90,330)	(7,510)	(112,428)	(133,045)	20,617	22,787	(175,806)	198,593
420210	AFUDC - DEBT	(45,889)	(41,022)	(4,867)	(52,783)	(60,420)	7,637	(10,127)	(79,840)	69,713
425100	AFUDC UT PLT ACQ ADJUST	(35)	-	(35)	(35)	-	(35)	(35)	-	(35)
425300	AMORT PREFERRED STOCK EXP	64	64	-	64	64	-	64	64	-
426100	DONATIONS	9,560	5,953	3,607	13,220	12,959	261	13,232	6,334	6,898
426160	OTHER LOBBYING EXPENSES	-	-	-	-	-	-	-	-	-
426200	OTHER INCOME DEDUCTIONS	20,000	5,200	14,800	8,394	5,750	2,644	11,240	6,800	4,440
426410	NON-OPER EMPLOYEE EXP	-	-	-	-	-	-	-	-	-
427100	INTEREST LTD-OUT-REG	126,978	-	126,978	126,978	-	126,978	126,978	-	126,978
427120	INTEREST LTD-OUT-REG	311,468	487,253	(175,785)	311,468	487,253	(175,785)	311,468	487,253	(175,785)
428000	AMORT DEBT DISCOUNT & EXP	7,231	5,954	1,277	7,383	5,954	1,429	8,159	5,954	2,205
431100	INTEREST ON BANK DEBT	34,793	51,576	(16,783)	35,656	76,176	(40,520)	44,702	109,385	(64,683)
431200	OTHER INTEREST EXPENSE	-	-	-	9	-	9	(9)	-	(9)
437100	DIV DEC PREF STK-OUTSIDE	38,242	38,325	(83)	38,277	38,325	(48)	38,260	38,325	(65)
438200	DIVIDENDS DECLARED COMMON - IN	-	-	-	-	-	-	1,394,978	992,033	402,945
461000	DOMESTIC SEWER SERV BILLED	-	-	-	-	-	-	(23)	-	(23)
461110	RES SALES UNBILL METERED	(2,945,243)	(2,918,762)	(26,481)	(3,034,178)	(2,940,599)	(93,579)	(2,795,365)	(2,848,003)	52,638
461200	COM SALES BILLED METERED	(1,318,797)	(1,439,653)	120,856	(1,511,810)	(1,478,634)	(33,176)	(1,444,539)	(1,475,490)	30,951
461210	COM SALES UNBILL METERED	115,586	-	115,586	(215,896)	-	(215,896)	(34,176)	-	(34,176)
461300	IND SALES BILLED METERED	(151,229)	(156,345)	5,116	(130,724)	(171,119)	40,395	(146,271)	(196,314)	50,043
461310	IND SALES UNBILL METERED	5,692	-	5,692	(8,004)	-	(8,004)	(26)	-	(26)
461400	MISC SALES BILLED METERED	(4,346)	-	(4,346)	(3,353)	-	(3,353)	(4,268)	-	(4,268)
462000	PRIV FIR PROT SER BILLED	(107,224)	(194,365)	87,141	(115,761)	(194,365)	78,604	(107,438)	(194,365)	86,927
462210	INDUSTRIAL WASTER SER	-	-	-	-	-	-	(500)	-	(500)
463000	PUB FIRE PROT SER BILLED	(197,285)	(102,086)	(95,199)	(195,109)	(102,086)	(93,023)	(195,198)	(102,086)	(93,112)
464200	PUB AUTH SLS BILLED METRD	(434,491)	(476,019)	41,528	(526,843)	(431,033)	(95,810)	(565,377)	(482,793)	(82,584)
464210	PUB AUTH SLS UNBILL METRD	(117,411)	-	(117,411)	31,879	-	31,879	(33,903)	-	(33,903)
466000	SALES FOR RESALE BILLED	(128,323)	(175,743)	47,420	(152,534)	(147,550)	(4,984)	(162,666)	(170,233)	7,567
466100	SALES FOR RESALE UNBILL	(44,198)	-	(44,198)	27,680	-	27,680	(22,160)	-	(22,160)
471100	RECONNECTION CHARGES	(58,344)	(20,128)	(38,216)	(50,570)	(20,129)	(30,441)	(61,340)	(20,128)	(41,212)
471200	OTHER MISC SERV REVENUES	(65,618)	(62,084)	(3,534)	(72,466)	(62,084)	(10,382)	(73,973)	(62,084)	(11,889)
471400	BILLING & COLLECTIONS FOR OTHERS	(89,786)	(75,294)	(14,492)	(89,350)	(75,294)	(14,056)	(80,543)	(75,294)	(5,249)
472000	RENTS FROM WATER PROPERTY	(7,835)	(7,196)	(639)	(7,835)	(7,196)	(639)	(7,835)	(7,196)	(639)
474300	MISCELLANEOUS	(2,457)	-	(2,457)	(904)	-	(904)	(1,009)	-	(1,009)
601100	SS OPERATION EXPENSE	-	-	-	-	-	-	-	-	-
602000	PURCHASED WATER	3,469	45,850	(42,381)	4,693	47,850	(43,157)	4,624	47,350	(42,726)
603100	MISCELLANEOUS SS EXPENSES	587	3,645	(3,058)	442	3,645	(3,203)	4,038	3,645	393
610000	SS ORDNY MAINT SUPR & ENG	428	-	428	-	-	-	84,593	-	84,593
617100	OR MN MISC WAT SS PLT MAT	3,816	26,180	(22,364)	8,447	9,130	(683)	74,117	9,680	64,437
623110	POWER PURCH FOR PUMP ELEC	18,280	-	18,280	37,760	-	37,760	6,752	-	6,752
623210	FUEL PURCH FOR PUMP OTHER	269,172	301,383	(32,211)	351,465	296,847	54,618	328,483	291,399	37,084
626500	MISC PUMPING EXP ELECTRIC	(19,235)	220	(19,455)	(14,453)	220	(14,673)	(10,483)	220	(10,703)
630200	MISC PUMPING EXP OTHER	6,532	-	6,532	4,653	-	4,653	5,535	-	5,535
641100	GENERAL CHEMICALS	130,967	169,450	(38,483)	161,286	168,533	(7,247)	233,963	168,985	64,978
642100	GENERAL WT LABOR	184,450	-	184,450	118,932	-	118,932	120,851	-	120,851
642300	GENERAL WT EXPENSES	16,223	10,419	5,804	8,921	16,617	(7,696)	6,232	15,010	(8,778)
643100	MISC WT EXPENSES-CURRENT	8,913	8,809	104	10,147	8,585	1,562	10,561	8,650	1,911
643300	WASTE DISPOSAL EXP (CUR)	16,267	22,660	(6,393)	13,257	10,221	3,036	7,222	16,660	(9,438)
643310	AMORT WASTE DISPOSAL EXP	8,438	8,000	438	8,438	9,000	(562)	8,438	9,000	(562)
650000	OR MN WT SUPR & ENG	10,718	-	10,718	7,234	-	7,234	5,454	-	5,454
651100	OR MN WT STRUCT & IMP MAT	18,568	45,590	(27,022)	12,362	12,590	(228)	22,620	18,685	3,935
651120	AMORT DEF EXP WT STRUCT	15,733	11,800	3,933	15,913	11,800	4,113	13,174	9,210	3,964
660000	T&D RENTS	-	-	-	-	-	-	3,936	-	3,936
662100	T&D LINES EXPENSE	953	1,825	(872)	3,657	1,825	1,832	1,244	1,825	(581)
662200	T&D LINES LABOR	359,474	-	359,474	133,147	-	133,147	132,130	-	132,130
665300	MISC T&D EXPENSES-CURRENT	10,030	30,122	(20,092)	9,882	30,122	(20,240)	16,388	30,122	(13,734)
666000	T&D RENTS	25	315	(290)	198	315	(117)	150	315	(165)
670000	OR MN T&D SUPR & ENG	2,456	-	2,456	1,131	-	1,131	1,574	-	1,574
671200	OR MN T&D STRUCT & IMP-LAB	1,204	-	1,204	2,253	-	2,253	866	-	866
672120	AMORT DEF EXP RES & STAND	8,773	13,924	(5,151)	8,773	11,263	(2,490)	6,113	11,263	(5,150)
672200	AMORT DEF EXP RES & STAND	2,054	-	2,054	1,628	-	1,628	1,334	-	1,334
673200	OR MN T&D MAINS LAB	28,793	-	28,793	20,138	-	20,138	25,862	-	25,862
675200	OR MN SERVICES LAB	23,573	-	23,573	18,617	-	18,617	16,473	-	16,473

Kentucky American Water Company  
Case No. 2010-00036  
Response to PSCDR1\_#4

YEAR-2008		2008	2008		2008	2008		2008	2008	
AWW	Description	October Actual	October Budget	Variance	November Actual	November Budget	Variance	December Actual	December Budget	Variance
403000	DEPRECIATION EXPENSE	693,959	674,061	19,898	695,695	675,978	19,717	709,328	692,752	16,576
403100	DEPRECIATION EXPENSE-CONTR PROP	(110,400)	-	(110,400)	(111,479)	-	(111,479)	(111,722)	-	(111,722)
404100	AMORT LIM TERM UT PLT	575	-	575	575	-	575	575	-	575
404430	AMORT REG ASSET - AFUDC	5,946	-	5,946	5,946	-	5,946	5,946	-	5,946
406000	AMORT UT PLT ACQ ADJUST	1,801	-	1,801	1,814	-	1,814	1,814	-	1,814
407000	AMORT PROPERTY LOSSES	34,349	34,215	134	34,349	34,215	134	34,349	34,215	134
408030	OTHER GENERAL TAXES	10,254	7,638	2,616	7,050	7,638	(588)	7,050	7,638	(588)
408100	REAL & PERSON PROP TAXES	221,045	236,771	(15,726)	250,973	236,771	14,202	223,368	236,771	(13,403)
408140	FEDERAL UNEMPLYMNT TXS	54	-	54	127	-	127	2,049	-	2,049
408160	FICA	38,760	46,499	(7,739)	34,036	41,976	(7,940)	47,361	49,356	(1,995)
408180	STATE UNEMPLYMNT TXS	169	-	169	150	-	150	2,399	-	2,399
409100	SIT-CURRENT	55,407	102,482	(47,075)	53,909	47,413	6,496	86,060	32,000	54,060
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	(64,104)	-	(64,104)
409150	FIT-CURRENT	282,838	397,094	(114,256)	274,467	189,984	84,483	485,388	130,555	354,833
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	(154,148)	-	(154,148)
409210	SIT-OTH INC & DED-REG	907	(564)	1,471	(531)	(1,330)	799	(798)	(3,027)	2,229
409220	FIT-OTH INC & DED-REG	4,633	(2,196)	6,829	(2,713)	(5,178)	2,465	(4,727)	(19,782)	7,055
410400	DEF SIT-REG ASSET/LIAB	(81)	-	(81)	(81)	-	(81)	(81)	-	(81)
410600	DEF SIT-OTHER	15,363	15,363	15,363	15,363	15,363	15,363	15,363	15,363	15,363
410700	DEF FIT-REG ASSET/LIAB	16,038	-	16,038	16,038	-	16,038	16,038	-	16,038
410900	DEF FIT-OTHER	230,593	151,877	78,716	237,596	256,848	(19,252)	(127,281)	209,295	(336,576)
412220	ITC RESTORED-4%	(525)	-	(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	(36,690)	-	(36,690)	(4,164)	-	(4,164)	(10,218)	-	(10,218)
416100	M&J EXPENSES-OUTSIDE	6,942	-	6,942	7,717	-	7,717	13,102	-	13,102
419300	INT OTHER SECURITIES-OUT	-	-	-	-	-	-	-	-	-
420100	AFUDC - EQUITY	(74,175)	(212,372)	138,197	(188,049)	(243,106)	55,057	(228,978)	(241,617)	12,639
420210	AFUDC - DEBT	(16,022)	(96,446)	80,424	(86,302)	(110,403)	24,101	(107,541)	(109,727)	2,186
425100	AFUDC UT PLT ACQ ADJUST	(35)	-	(35)	(35)	-	(35)	-	-	(35)
425300	AMORT PREFERRED STOCK EXP	64	64	-	64	64	-	64	64	-
426100	DONATIONS	2,466	1,339	1,127	9,515	10,775	(1,260)	4,109	31,339	(27,230)
426160	OTHER LOBBYING EXPENSES	-	-	-	-	-	-	-	-	-
426200	OTHER INCOME DEDUCTIONS	5,417	5,500	(83)	2,593	5,350	(2,757)	-	5,350	(5,350)
426410	NON-OPER EMPLOYEE EXP	-	-	-	1,953	-	1,953	-	-	-
427100	INTEREST LTD-OUT-REG	126,978	-	126,978	125,141	-	125,141	126,978	-	126,978
427120	INTEREST LTD-OUT-REG	311,468	487,253	(175,785)	311,468	487,253	(175,785)	311,468	487,253	(175,785)
428000	AMORT DEBT DISCOUNT & EXP	7,329	5,954	1,375	7,335	5,954	1,381	7,332	5,954	1,378
431100	INTEREST ON BANK DEBT	84,652	149,401	(64,749)	83,792	180,259	(96,467)	97,914	207,603	(109,689)
431200	OTHER INTEREST EXPENSE	3	-	3	-	-	-	-	-	-
437100	DIV DEC PREF STK-OUTSIDE	38,274	38,325	(51)	38,274	38,325	(51)	38,274	38,325	(51)
438200	DIVIDENDS DECLARED COMMON - IN	-	-	-	-	-	-	2,554,847	2,289,981	264,866
461000	DOMESTIC SEWER SERV BILLED	36	-	36	-	-	-	-	-	-
461110	RES SALES UNBILL METERED	(2,988,302)	(2,747,632)	(240,670)	(2,604,307)	(2,542,218)	(62,089)	(2,214,180)	(2,381,015)	166,835
461200	COM SALES BILLED METERED	(1,412,031)	(1,432,774)	20,743	(1,215,550)	(1,311,683)	96,133	(1,045,765)	(1,193,285)	147,520
461210	COM SALES UNBILL METERED	754	-	754	46,287	-	46,287	148,864	-	148,864
461300	IND SALES BILLED METERED	(135,950)	(177,738)	41,788	(121,080)	(158,123)	37,043	(101,715)	(150,767)	49,052
461310	IND SALES UNBILL METERED	1,011	-	1,011	210	-	210	16,616	-	16,616
461400	MISC SALES BILLED METERED	(64)	-	(64)	(9,182)	-	(9,182)	(1,627)	-	(1,627)
462000	PRIV FIR PROT SER BILLED	(111,487)	(194,365)	82,878	(113,894)	(194,365)	80,471	(111,084)	(194,365)	83,281
462210	INDUSTRIAL WASTER SER	-	-	-	(500)	-	(500)	-	-	(500)
463000	PUB FIRE PROT SER BILLED	(195,790)	(102,086)	(93,704)	(196,032)	(102,086)	(93,946)	(196,087)	(102,086)	(94,001)
464200	PUB AUTH SLS BILLED METRD	(491,954)	(468,186)	(23,768)	(433,596)	(347,047)	(86,549)	(336,637)	(449,624)	112,987
464210	PUB AUTH SLS UNBILL METRD	(2,327)	-	(2,327)	69,771	-	69,771	(70,098)	-	(70,098)
466000	SALES FOR RESALE BILLED	(159,174)	(138,074)	(21,100)	(173,905)	(114,156)	(59,749)	(93,292)	(110,633)	17,341
466100	SALES FOR RESALE UNBILL	24,491	-	24,491	23,755	-	23,755	(175)	-	(175)
471100	RECONNECTION CHARGES	(56,069)	(20,129)	(35,940)	(57,902)	(20,128)	(37,774)	(50,704)	(20,129)	(30,575)
471200	OTHER MISC SERV REVENUES	(54,382)	(62,084)	7,702	(49,897)	(62,084)	12,187	(41,579)	(62,084)	20,505
471400	BILLING & COLLECTIONS FOR OTHERS	(89,953)	(75,294)	(14,659)	(98,700)	(75,294)	(23,406)	(102,175)	(75,294)	(26,881)
472000	RENTS FROM WATER PROPERTY	(21,223)	(7,196)	(14,027)	(5,740)	(7,196)	1,456	(6,406)	(7,196)	790
474300	MISCELLANEOUS	(952)	-	(952)	(970)	-	(970)	(856)	-	(856)
601100	SS OPERATION EXPENSE	-	-	-	-	-	-	-	-	-
602000	PURCHASED WATER	3,211	40,700	(37,489)	4,191	38,150	(33,959)	3,288	41,350	(38,062)
603100	MISCELLANEOUS SS EXPENSES	4,230	3,645	585	1,064	3,645	(2,581)	2,685	3,645	(960)
610000	SS ORDNY MAINT SUPR & ENG	-	-	-	-	-	-	149	-	149
617100	OR MN MISC WAT SS PLT MAT	109,987	9,130	100,857	11,350	9,680	1,670	7,887	9,130	(1,243)
623110	POWER PURCH FOR PUMP ELEC	20,655	-	20,655	17,862	-	17,862	31,116	-	31,116
623210	FUEL PURCH FOR PUMP OTHER	293,751	268,869	24,882	251,172	244,565	6,607	189,349	218,304	(28,955)
626500	MISC PUMPING EXP ELECTRIC	(14,233)	220	(14,453)	(24,722)	220	(24,942)	(30,954)	1,650	(32,604)
630200	MISC PUMPING EXP OTHER	5,413	-	5,413	6,482	-	6,482	7,846	-	7,846
641100	GENERAL CHEMICALS	213,248	132,860	80,388	133,364	128,118	5,246	138,297	115,409	22,888
642100	GENERAL WT LABOR	113,995	-	113,995	110,985	-	110,985	197,025	-	197,025
642300	GENERAL WT EXPENSES	12,381	9,334	3,047	7,753	11,019	(3,266)	11,284	14,734	(3,450)
643100	MISC WT EXPENSES-CURRENT	2,405	8,034	(5,629)	7,706	9,202	(1,496)	7,944	8,836	(892)
643300	WASTE DISPOSAL EXP (CUR)	13,245	10,221	3,024	13,213	10,221	2,992	14,274	16,660	(2,386)
643310	AMORT WASTE DISPOSAL EXP	8,438	9,000	(562)	8,438	9,000	(562)	-	9,000	(9,000)
650000	OR MN WT SUPR & ENG	7,612	-	7,612	4,025	-	4,025	10,165	-	10,165
651100	OR MN WT STRUCT & IMP MAT	16,125	16,330	(205)	13,503	12,590	913	19,434	18,838	596
651120	AMORT DEF EXP WT STRUCT	13,179	9,210	3,969	13,174	9,210	3,964	13,174	9,210	3,964
660000	T&D RENTS	6,101	-	6,101	7,772	-	7,772	9,659	-	9,659
662100	T&D LINES EXPENSE	1,265	1,825	(560)	2,390	1,825	565	2,616	1,825	791
662200	T&D LINES LABOR	134,615	-	134,615	136,103	-	136,103	213,716	-	213,716
665300	MISC T&D EXPENSES-CURRENT	18,474	25,622	(7,148)	29,092	28,247	845	23,759	31,854	(8,095)
666000	T&D RENTS	-	315	(315)	1,243	315	928	1,000	315	685
670000	OR MN T&D SUPR & ENG	1,249	-	1,249	1,651	-	1,651	1,078	-	1,078
671200	OR MN T&D STRUCT & IMP-LAB	1,189	-	1,189	585	-	585	1,956	-	1,956
672120	AMORT DEF EXP RES & STAND	6,113	14,263	(8,150)	6,113	14,263	(8,150)	6,113	14,263	(8,150)
672200	AMORT DEF EXP RES & STAND	1,510	-	1,510	1,390	-	1,390	1,153	-	1,153
673200	OR MN T&D MAINS LAB	30,916	-	30,916	34,941	-	34,941	37,850	-	37,850
675200	OR MN SERVICES LAB	18,308	-	18,308	16,844	-	16,844	16,628	-	16,628

Kentucky American Water Company  
Case No. 2010-00036  
Response to PSCDR1\_#4

YEAR-2008		2008	2008		2008	2008		2008	2008	
AWW	Description	January Actual	January Budget	Variance	February Actual	February Budget	Variance	March Actual	March Budget	Variance
676200	OR MN METERS LAB	12,217	-	12,217	6,183	-	6,183	5,752	-	5,752
676400	OR MN METER INSTALL LAB	1,846	-	1,846	2,168	-	2,168	3,791	-	3,791
678100	OR MN OTHER T&D PLANT MAT	26,236	46,600	(20,364)	23,029	46,600	(23,571)	42,671	46,600	(3,929)
903100	CONTRACT & ORDERS EXPENS	(451)	-	(451)	446	-	446	529	-	529
903200	CONTRACTS & ORDERS LABOR	66,033	-	66,033	63,591	-	63,591	64,805	-	64,805
903300	COLLECTING EXPENSES	23,844	22,888	956	28,216	22,888	5,328	13,321	22,888	(9,567)
903520	BILLING & ACCTNG OTH EXP	72,917	66,570	6,347	60,733	66,570	(5,837)	66,972	66,570	402
904000	UNCOLLECTIBLE ACCOUNTS	(37,107)	37,989	(75,096)	(8,009)	36,848	(44,857)	(15,933)	37,421	(53,354)
905100	MISC CUST ACCTNG EXPENSES	(471)	500	(971)	247	500	(253)	591	500	91
920000	ADM & GENERAL SALARIES	109,941	541,580	(431,639)	71,874	497,964	(426,090)	78,168	501,712	(423,544)
920500	INCENTIVE PLAN EXPENSE	22,293	27,420	(5,127)	22,324	25,035	(2,711)	37,662	28,287	9,375
921100	EXPENSES OF EMPLOYEES	7,872	6,201	1,671	8,346	5,607	2,739	3,891	10,088	(6,197)
921130	DUES FOR CLUBS-TAXABLE	10,737	6,460	4,277	(4,570)	4,061	(8,631)	692	962	(270)
921200	MISC OFFICE EXP SUP	42,875	32,882	9,993	37,161	52,390	(15,229)	22,911	31,134	(8,223)
923100	SERVICE COMPANY CHARGES	667,808	642,386	25,422	629,399	620,759	8,640	709,697	638,706	70,991
923300	LEGAL SERVICES	(1,215)	6,250	(7,465)	6,828	6,250	578	11,968	6,250	5,718
923500	OTHER SERVICES-CURRENT	38,028	52,441	(14,413)	37,777	53,971	(16,194)	36,716	47,251	(10,535)
924000	PROPERTY INSURANCE	11,868	3,000	8,868	4,550	3,000	1,550	30,903	3,000	27,903
925110	WORKMENS COMP PREMIUM EXP	12,104	13,142	(1,038)	10,960	13,142	(2,182)	11,454	13,142	(1,688)
925300	INJURIES & DAMAGES EXP	-	1,500	(1,500)	(900)	1,500	(2,400)	900	1,500	(600)
925400	GENERAL LIABILITY	30,861	44,333	(13,472)	23,329	44,333	(21,004)	(37,880)	44,333	(82,213)
926100	ACCRUED OPEB EXPENSE	44,663	57,028	(11,727)	44,850	57,028	(12,178)	44,294	57,028	(12,734)
926110	GROUP INSURANCE PREM EXP	119,167	108,060	11,107	160,727	108,060	52,667	116,302	108,060	8,242
926160	GROUP INS CAP (A & B)	(25,495)	-	(25,495)	(69,644)	-	(69,644)	(27,880)	-	(27,880)
926200	OTHER WELFARE EXPENSES	1,153	1,100	53	15,039	12,500	2,539	5,199	5,100	99
926250	401-K CONTRIBUTIONS EXPENSE	8,655	8,349	306	7,235	7,664	(429)	8,514	7,594	920
926400	PENSION PLAN EXPENSE	67,034	43,190	23,844	67,034	43,190	23,844	67,034	43,190	23,844
926600	OTHER PENSION PLAN EXP	7,758	2,500	5,258	5,166	2,500	2,666	5,570	2,500	3,070
928100	PENSIONS CAP (C & R)	42,250	74,530	(32,280)	42,460	74,530	(32,070)	12,415	45,833	(33,418)
928300	AMORT OTHER REGULATRY EXP	837	-	837	853	-	853	853	-	853
928400	OTH REGULATORY EXP-CURRENT	6,200	6,301	(101)	-	11,451	(11,451)	6,200	7,541	(1,341)
930200	AMORT MISC CHARGES	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	15,621	25,806	(10,185)	25,293	35,807	(10,514)	71,199	32,011	39,188
930230	MISC GENERAL EXP-CURRENT	3,369	2,300	1,069	3,369	2,300	1,069	3,369	2,300	1,069
930260	MEALS & TRAVEL EXPENSES-TAXA	820	1,565	(745)	1,513	3,668	(2,155)	1,219	2,696	(1,477)
930300	COLLECTING EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	52,016	39,000	13,016	61,873	51,000	10,873	64,326	39,000	25,326
930880	MISC GEN EXP-COMPANY DUES	2,043	250	1,793	2,285	100	2,185	28,571	33,900	(5,329)
930890	MISC GEN EXP-OTHER	-	1,206	(1,206)	-	506	(506)	-	2,566	(2,566)
930890	MISC GEN EXP-OTHER	3,000	5,706	(2,706)	1,000	506	494	3,000	2,566	434
931000	ADM & GENERAL RENTS	6,152	2,700	3,452	(650)	2,200	(2,850)	1,417	2,200	(783)
932100	OR MN A&G STRUC & IMP MAT	8,128	18,803	(10,675)	18,179	6,803	11,376	8,418	6,803	1,615
932700	OR MN A&G MISC PROPTY MAT	4,202	5,000	(798)	3,007	3,800	(793)	1,916	2,000	(84)

Kentucky American Water Company  
Case No. 2010-00036  
Response to PSCDR1\_#4

YEAR-2008		2008	2008		2008	2008		2008	2008	
AWW	Description	April Actual	April Budget	Variance	May Actual	May Budget	Variance	June Actual	June Budget	Variance
676200	OR MN METERS LAB	8,237	-	8,237	6,930	-	6,930	6,902	-	6,902
676400	OR MN METER INSTALL LAB	2,459	-	2,459	21,112	-	21,112	10,184	-	10,184
678100	OR MN OTHER T&D PLANT MAT	7,622	46,600	(38,978)	46,211	46,600	(389)	20,458	46,600	(26,142)
903100	CONTRACT & ORDERS EXPENS	(1,409)	-	(1,409)	496	-	496	612	-	612
903200	CONTRACTS & ORDERS LABOR	63,462	-	63,462	61,063	-	61,063	57,772	-	57,772
903300	COLLECTING EXPENSES	(10,174)	22,888	(33,062)	21,701	22,888	(1,187)	21,498	22,888	(1,390)
903520	BILLING & ACCTNG OTH EXP	68,542	66,570	1,972	71,489	66,570	4,919	68,903	66,570	2,333
904000	UNCOLLECTIBLE ACCOUNTS	58,289	37,781	20,508	90,287	39,646	50,641	102,963	41,541	61,422
905100	MISC CUST ACCTNG EXPENSES	1,388	500	888	(244)	500	(744)	(6)	500	(506)
920000	ADM & GENERAL SALARIES	85,034	538,459	(453,425)	293,619	534,458	(240,839)	58,767	511,847	(453,080)
920500	INCENTIVE PLAN EXPENSE	26,082	30,542	(4,460)	42,843	30,542	12,301	56,180	29,154	27,026
921100	EXPENSES OF EMPLOYEES	9,009	7,183	1,826	13,679	7,782	5,897	9,726	10,046	(320)
921130	DUES FOR CLUBS-TAXABLE	1,382	1,129	253	792	2,402	(1,610)	966	1,010	(44)
921200	MISC OFFICE EXP SUP	33,135	32,666	469	28,522	29,903	(1,381)	45,148	26,780	18,368
923100	SERVICE COMPANY CHARGES	672,753	624,200	48,553	647,544	620,564	26,980	762,748	626,769	135,979
923300	LEGAL SERVICES	36,540	6,250	30,290	(21,046)	6,250	(27,296)	4,509	6,250	(1,741)
923500	OTHER SERVICES-CURRENT	51,067	65,264	(14,197)	77,902	74,632	3,270	60,184	72,983	(12,799)
924000	PROPERTY INSURANCE	28,303	3,000	25,303	29,453	3,000	26,453	29,313	3,000	26,313
925110	WORKMENS COMP PREMIUM EXP	11,411	13,142	(1,731)	11,627	13,142	(1,515)	11,643	13,142	(1,499)
925300	INJURIES & DAMAGES EXP	-	1,500	(1,500)	(1,393)	1,500	(2,893)	(100)	1,500	(1,600)
925400	GENERAL LIABILITY	7,537	44,333	(36,796)	7,537	44,333	(36,796)	(25,839)	44,333	(70,172)
926100	ACCRUED OPEB EXPENSE	43,310	57,028	(13,718)	43,233	57,028	(13,795)	42,994	57,028	(14,034)
926110	GROUP INSURANCE PREM EXP	113,659	108,060	5,599	117,262	108,060	9,202	118,625	108,060	10,565
926160	GROUP INS CAP (A & B)	(29,224)	-	(29,224)	(28,464)	-	(28,464)	(28,326)	-	(28,326)
926200	OTHER WELFARE EXPENSES	3,656	3,450	206	2,562	1,900	662	1,180	3,100	(1,920)
926250	401-K CONTRIBUTIONS EXPENSE	7,856	8,171	(315)	8,208	8,095	113	8,253	7,770	483
926400	PENSION PLAN EXPENSE	67,034	43,190	23,844	67,034	43,190	23,844	67,034	43,190	23,844
926600	OTHER PENSION PLAN EXP	7,212	2,500	4,712	7,192	2,500	4,692	6,927	2,500	4,427
928100	PENSIONS CAP (C & R)	12,631	45,833	(33,202)	12,566	45,833	(33,267)	12,631	45,833	(33,202)
928300	AMORT OTHER REGULATRY EXP	884	-	884	853	-	853	853	-	853
928400	OTH REGULATORY EXP-CURRENT	6,506	8,361	(1,855)	16,200	8,451	7,749	7,190	35,081	(27,891)
930200	AMORT MISC CHARGES	-	-	-	-	-	-	-	4,300	(4,300)
930210	MISC GENERAL EXP-CURRENT	25,835	26,558	(723)	(15,326)	43,875	(59,201)	36,641	30,281	6,360
930230	MISC GENERAL EXP-CURRENT	3,216	2,300	916	591	2,300	(1,709)	2,780	2,300	480
930260	MEALS & TRAVEL EXPENSES-TAXA	976	1,668	(692)	2,396	2,118	278	1,004	2,315	(1,311)
930300	COLLECTING EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	67,063	51,000	16,063	85,926	39,000	46,926	65,400	39,000	26,400
930880	MISC GEN EXP-COMPANY DUES	2,101	250	1,851	2,004	-	2,004	2,053	4,900	(2,847)
930890	MISC GEN EXP-OTHER	5,406	5,656	(250)	2,012	4,860	(2,848)	874	1,433	(559)
930890	MISC GEN EXP-OTHER	6,906	10,156	(3,250)	1,305	4,860	(3,555)	(3)	1,433	(1,436)
931000	ADM & GENERAL RENTS	3,826	2,700	1,126	691	2,200	(1,509)	2,135	2,200	(65)
932100	OR MN A&G STRUC & IMP MAT	11,795	18,803	(7,008)	6,295	6,803	(508)	6,257	6,803	(546)
932700	OR MN A&G MISC PROPTY MAT	984	2,000	(1,016)	2,194	1,500	694	3,998	5,000	(1,002)

Kentucky American Water Company  
Case No. 2010-00036  
Response to PSCDR1\_#4

YEAR-2008		2008	2008		2008	2008		2008	2008	
AWW	Description	July Actual	July Budget	Variance	August Actual	August Budget	Variance	September Actual	September Budget	Variance
676200	OR MN METERS LAB	(14,064)	-	(14,064)	6,636	-	6,636	7,346	-	7,346
676400	OR MN METER INSTALL LAB	11,466	-	11,466	6,961	-	6,961	8,309	-	8,309
678100	OR MN OTHER T&D PLANT MAT	9,742	46,600	(36,858)	31,740	46,600	(14,860)	23,296	46,600	(23,304)
903100	CONTRACT & ORDERS EXPENS	472	-	472	728	-	728	406	-	406
903200	CONTRACTS & ORDERS LABOR	83,960	-	83,960	55,585	-	55,585	67,380	-	67,380
903300	COLLECTING EXPENSES	17,459	22,888	(5,429)	15,884	22,888	(7,004)	20,743	22,888	(2,145)
903520	BILLING & ACCTNG OTH EXP	72,182	66,570	5,612	71,534	66,570	4,964	74,750	66,570	8,180
904000	UNCOLLECTIBLE ACCOUNTS	12,995	48,074	(35,079)	27,920	48,095	(20,175)	56,448	48,130	8,318
905100	MISC CUST ACCTNG EXPENSES	93	500	(407)	407	500	(93)	1,872	500	1,372
920000	ADM & GENERAL SALARIES	(189,106)	560,072	(749,178)	78,301	507,846	(429,545)	103,353	541,457	(438,104)
920500	INCENTIVE PLAN EXPENSE	40,184	31,932	8,252	30,778	29,154	1,624	26,629	30,542	(3,913)
921100	EXPENSES OF EMPLOYEES	13,439	7,411	6,028	8,269	8,566	(297)	8,941	6,708	2,233
921130	DUES FOR CLUBS-TAXABLE	1,287	1,277	10	617	977	(360)	2,063	2,645	(582)
921200	MISC OFFICE EXP SUP	77,816	27,923	49,893	63,807	28,596	35,211	49,740	27,649	22,091
923100	SERVICE COMPANY CHARGES	634,226	615,487	18,739	638,708	587,800	50,908	636,836	599,863	36,973
923300	LEGAL SERVICES	30,500	6,250	24,250	24,843	6,250	18,593	24,328	6,250	18,078
923500	OTHER SERVICES-CURRENT	64,371	58,794	5,577	75,270	54,536	20,734	53,120	57,853	(4,733)
924000	PROPERTY INSURANCE	29,467	3,000	26,467	29,203	3,000	26,203	(107,205)	3,000	(110,205)
925110	WORKMENS COMP PREMIUM EXP	10,048	13,142	(3,094)	11,630	13,142	(1,512)	11,805	13,142	(1,337)
925300	INJURIES & DAMAGES EXP	(100)	1,500	(1,600)	-	1,500	(1,500)	(457)	1,500	(1,957)
925400	GENERAL LIABILITY	9,430	44,333	(34,903)	8,195	44,333	(36,138)	121,552	44,333	77,219
926100	ACCRUED OPEB EXPENSE	24,359	57,028	(32,669)	34,022	57,028	(23,006)	34,502	57,028	(22,526)
926110	GROUP INSURANCE PREM EXP	110,436	108,060	2,376	117,356	108,060	9,296	117,361	108,060	9,301
926160	GROUP INS CAP (A & B)	(32,345)	-	(32,345)	(17,996)	-	(17,996)	(17,035)	-	(17,035)
926200	OTHER WELFARE EXPENSES	9,047	3,400	5,647	1,295	11,900	(10,605)	2,464	4,700	(2,236)
926250	401-K CONTRIBUTIONS EXPENSE	8,669	8,515	154	7,300	7,706	(406)	8,472	8,223	249
926400	PENSION PLAN EXPENSE	67,034	43,190	23,844	67,034	43,190	23,844	67,034	43,190	23,844
926600	OTHER PENSION PLAN EXP	7,492	2,500	4,992	5,490	2,500	2,990	8,122	2,500	5,622
928100	PENSIONS CAP (C & R)	11,317	45,833	(34,516)	12,307	45,833	(33,526)	12,392	45,833	(33,441)
928300	AMORT OTHER REGULATRY EXP	2,208	-	2,208	1,022	-	1,022	1,022	-	1,022
928400	OTH REGULATORY EXP-CURRENT	14,935	24,751	(9,816)	15,369	23,661	(8,292)	24,357	11,451	12,906
930200	AMORT MISC CHARGES	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	27,701	19,366	8,335	16,834	23,950	(7,116)	24,382	32,218	(7,836)
930230	MISC GENERAL EXP-CURRENT	2,780	2,300	480	2,780	2,300	480	4,333	2,300	2,033
930260	MEALS & TRAVEL EXPENSES-TAXA	1,702	1,940	(238)	1,918	1,615	303	2,361	2,198	163
930300	COLLECTING EXPENSES	-	-	-	-	-	-	54	-	54
930600	TRANSPORTATION EXPENSES	58,437	39,000	19,437	71,650	39,000	32,650	66,953	39,000	27,953
930880	MISC GEN EXP-COMPANY DUES	2,053	250	1,803	4,768	-	4,768	2,073	4,400	(2,327)
930890	MISC GEN EXP-OTHER	1,088	603	485	2,340	706	1,634	2,425	2,566	(141)
930890	MISC GEN EXP-OTHER	5,672	5,103	569	5,505	706	4,799	2,260	2,566	(306)
931000	ADM & GENERAL RENTS	5,976	2,700	3,276	(34)	2,200	(2,234)	(1,077)	2,200	(3,277)
932100	OR MN A&G STRUC & IMP MAT	22,057	18,803	3,254	7,963	6,803	1,160	8,704	6,803	1,901
932700	OR MN A&G MISC PROPTY MAT	5,183	4,000	1,183	608	1,500	(892)	2,044	2,000	44



Kentucky American Water Company  
Case No. 2010-00036  
Response to PSCDR1\_#4

YEAR-2008		2008	2008		2008	2008		2008	2008	
AWW	Description	October Actual	October Budget	Variance	November Actual	November Budget	Variance	December Actual	December Budget	Variance
676200	OR MN METERS LAB	12,069	-	12,069	2,917	-	2,917	(15,406)	-	(15,406)
676400	OR MN METER INSTALL LAB	8,700	-	8,700	18,709	-	18,709	28,085	-	28,085
678100	OR MN OTHER T&D PLANT MAT	46,576	46,600	(24)	21,543	41,350	(19,807)	63,140	36,100	27,040
903100	CONTRACT & ORDERS EXPENS	720	-	720	(1,371)	-	(1,371)	(502)	-	(502)
903200	CONTRACTS & ORDERS LABOR	60,584	-	60,584	63,167	-	63,167	103,918	-	103,918
903300	COLLECTING EXPENSES	24,493	22,888	1,605	19,474	22,888	(3,414)	21,228	22,888	(1,660)
903520	BILLING & ACCTNG OTH EXP	71,367	66,570	4,797	71,960	66,570	5,390	73,876	66,570	7,306
904000	UNCOLLECTIBLE ACCOUNTS	116,356	46,296	70,060	46,333	41,973	4,360	16,672	40,320	(23,648)
905100	MISC CUST ACCTNG EXPENSES	(519)	500	(1,019)	663	500	163	1,102	500	602
920000	ADM & GENERAL SALARIES	131,612	554,070	(422,458)	68,405	501,235	(432,830)	(42,628)	590,070	(632,698)
920500	INCENTIVE PLAN EXPENSE	31,411	31,932	(521)	31,895	27,766	4,129	29,004	31,932	(2,928)
921100	EXPENSES OF EMPLOYEES	15,841	4,421	11,420	6,049	11,277	(5,228)	(243)	7,061	(7,304)
921130	DUES FOR CLUBS-TAXABLE	1,657	177	1,480	1,421	550	871	2,523	4,583	(2,060)
921200	MISC OFFICE EXP SUP	39,200	15,141	24,059	25,167	14,313	10,854	49,789	15,163	34,626
923100	SERVICE COMPANY CHARGES	648,109	614,675	33,434	610,103	576,917	33,186	672,990	605,772	67,218
923300	LEGAL SERVICES	16,118	6,250	9,868	3,347	6,250	(2,903)	7,723	6,250	1,473
923500	OTHER SERVICES-CURRENT	63,843	58,189	5,654	27,186	48,292	(21,106)	69,398	44,921	24,477
924000	PROPERTY INSURANCE	10,025	3,000	7,025	10,025	3,000	7,025	10,026	3,000	7,026
925110	WORKMENS COMP PREMIUM EXP	11,987	13,142	(1,155)	10,160	13,142	(2,982)	11,890	13,142	(1,252)
925300	INJURIES & DAMAGES EXP	(2,400)	1,500	(3,900)	354	1,500	(1,146)	547	1,500	(953)
925400	GENERAL LIABILITY	25,861	44,333	(18,472)	26,519	44,333	(17,814)	40,399	44,333	(3,934)
926100	ACCRUED OPEB EXPENSE	35,220	57,028	(21,808)	19,048	57,028	(37,980)	(15,161)	57,028	(72,189)
926110	GROUP INSURANCE PREM EXP	118,523	108,060	10,463	120,185	108,060	12,125	112,826	111,400	1,426
926160	GROUP INS CAP (A & B)	(16,033)	-	(16,033)	(22,130)	-	(22,130)	(23,134)	-	(23,134)
926200	OTHER WELFARE EXPENSES	4,731	3,400	1,331	2,904	4,200	(1,296)	4,139	5,650	(1,511)
926250	401-K CONTRIBUTIONS EXPENSE	9,116	8,452	664	8,381	7,591	790	8,677	8,907	(230)
926400	PENSION PLAN EXPENSE	67,034	43,190	23,844	67,034	43,190	23,844	67,034	43,190	23,844
926600	OTHER PENSION PLAN EXP	8,294	2,500	5,794	7,850	2,500	5,350	12,091	3,000	9,091
928100	PENSIONS CAP (C & R)	12,443	45,833	(33,390)	12,443	45,833	(33,390)	12,443	45,833	(33,390)
928300	AMORT OTHER REGULATRY EXP	1,022	-	1,022	1,022	-	1,022	1,022	-	1,022
928400	OTH REGULATORY EXP-CURRENT	13,058	6,301	6,757	13,955	6,301	7,654	9,957	6,301	3,656
930200	AMORT MISC CHARGES	-	-	-	-	-	-	-	-	-
930210	MISC GENERAL EXP-CURRENT	50,219	23,426	26,793	22,355	21,920	435	2,242	26,131	(23,889)
930230	MISC GENERAL EXP-CURRENT	2,720	2,300	420	5,338	2,300	3,038	2,864	2,300	564
930260	MEALS & TRAVEL EXPENSES-TAXA	2,105	1,565	540	1,820	2,218	(398)	2,053	1,565	488
930300	COLLECTING EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	60,749	39,000	21,749	53,919	39,000	14,919	47,591	39,000	8,591
930880	MISC GEN EXP-COMPANY DUES	2,053	250	1,803	2,078	1,545	533	2,053	4,400	(2,347)
930890	MISC GEN EXP-OTHER	3,584	506	3,078	1,448	3,206	(1,758)	10,212	706	9,506
930890	MISC GEN EXP-OTHER	5,584	5,006	578	2,948	3,206	(258)	11,712	706	11,006
931000	ADM & GENERAL RENTS	4,050	2,700	1,350	2,133	2,200	(67)	3,426	2,200	1,226
932100	OR MN A&G STRUC & IMP MAT	8,654	43,803	(35,149)	(5,371)	6,803	(12,174)	10,248	6,803	3,445
932700	OR MN A&G MISC PROPTY MAT	13,358	1,500	11,858	4,507	1,500	3,007	2,310	1,500	810

Kentucky American Water Company  
Case No. 2010-00036  
Response to PSCDR1\_#4

YEAR-2009		2009	2009		2009	2009		2009	2009	
AWW	Description	January Actual	January Budget	Variance	February Actual	February Budget	Variance	March Actual	March Budget	Variance
403000	DEPRECIATION EXPENSE	708,132	695,061	13,071	710,634	697,530	13,104	712,367	698,939	13,428
403100	DEPRECIATION EXPENSE-CONTR PROP	(111,787)	-	(111,787)	(112,925)	-	(112,925)	(113,039)	-	(113,039)
404100	AMORT LIM TERM UT PLT	575	575	-	575	575	-	575	575	-
404430	AMORT REG ASSET - AFUDC	5,946	6,000	(54)	6,837	6,000	837	6,391	6,000	391
406000	AMORT UT PLT ACQ ADJUST	1,814	1,801	13	838	1,801	(963)	1,814	1,801	13
407000	AMORT PROPERTY LOSSES	34,349	36,016	(1,667)	34,349	36,016	(1,667)	34,349	36,016	(1,667)
408030	OTHER GENERAL TAXES	7,050	9,039	(1,989)	7,050	9,039	(1,989)	7,050	9,039	(1,989)
408100	REAL & PERSON PROP TAXES	228,844	246,946	(18,102)	228,844	246,946	(18,102)	162,718	246,946	(84,228)
408110	GROSS INC & RECPTS TAXES	-	-	-	-	-	-	-	-	-
408140	FEDERAL UNEMPLMNT TXS	4,294	-	4,294	33	-	33	(154)	-	(154)
408160	FICA	39,888	43,384	(3,496)	34,037	39,503	(5,466)	32,384	43,028	(10,644)
408180	STATE UNEMPLMNT TXS	5,166	-	5,166	700	-	700	3,868	-	3,868
409100	SIT-CURRENT	17,373	6,086	11,287	51,344	(26,627)	77,971	(126,144)	(7,981)	(118,163)
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409150	FIT-CURRENT	89,987	34,638	55,349	265,950	(92,696)	358,646	(651,794)	(20,118)	(631,676)
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	-	-	-
409210	SIT-OTH INC & DED-REG	(1,709)	(10,270)	8,561	(1,931)	(1,088)	(843)	4,005	(2,620)	6,625
409220	FIT-OTH INC & DED-REG	(8,851)	(39,974)	31,123	(10,002)	(4,233)	(5,769)	20,221	(10,197)	30,418
410400	DEF SIT-REG ASSET/LIAB	380	-	380	380	-	380	380	-	380
410600	DEF SIT-OTHER	7,972	28,861	(20,889)	23,871	55,555	(31,684)	150,034	45,122	104,912
410700	DEF FIT-REG ASSET/LIAB	18,564	-	18,564	18,564	-	18,564	18,564	-	18,564
410900	DEF FIT-OTHER	48,467	186,940	(138,473)	137,407	308,896	(171,489)	783,182	278,687	504,495
412210	ITC RESTORED- 3%	(638)	-	(638)	(638)	-	(638)	(638)	-	(638)
412220	ITC RESTORED- 4%	(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)
415100	M&J REVENUES-OUTSIDE	905	-	905	(17,110)	-	(17,110)	(34,434)	-	(34,434)
416100	M&J EXPENSES-OUTSIDE	9,861	-	9,861	8,676	-	8,676	25,555	-	25,555
416110	M&J EXPENSES-OUTSIDE	271	-	271	851	-	851	922	-	922
420100	AFUDC - EQUITY	(231,425)	(283,069)	51,644	(460,693)	(313,643)	(147,050)	(371,137)	(356,363)	(14,774)
420210	AFUDC - DEBT	(123,332)	(128,552)	5,220	(198,939)	(142,437)	(56,502)	(174,349)	(161,837)	(12,512)
425100	AFUDC UT PLT ACQ ADJUST	(35)	-	(35)	(35)	-	(35)	(35)	-	(35)
425300	AMORT PREFERRED STOCK EXP	64	64	-	64	64	-	64	64	-
426100	DONATIONS	13,337	64,184	(50,847)	18,882	6,684	12,198	18,830	18,830	-
426160	OTHER LOBBYING EXPENSES	-	-	-	-	-	-	10,377	7,500	2,877
426200	OTHER INCOME DEDUCTIONS	23,184	60,297	(37,113)	50,020	6,499	43,521	(2,150)	5,424	(7,574)
426410	NON-OPER EMPLOYEE EXP	-	-	-	-	-	-	150	-	150
426420	NON-OPER EMPLOYEE EXP - TAXABLE	-	-	-	-	-	-	-	-	-
427100	INTEREST LTD-OUT-REG	126,837	-	126,837	126,695	-	126,695	126,837	-	126,837
427120	INTEREST LTD-OUT-REG	311,468	480,826	(169,358)	311,468	480,826	(169,358)	310,877	463,078	(152,201)
428000	AMORT DEBT DISCOUNT & EXP	7,332	5,876	1,456	7,332	5,876	1,456	7,332	5,876	1,456
431100	INTEREST ON BANK DEBT	40,879	135,953	(95,074)	42,088	152,560	(110,472)	57,614	150,547	(92,933)
431200	OTHER INTEREST EXPENSE	-	-	-	-	-	-	-	-	-
431200	OTHER INTEREST EXPENSE	-	-	-	-	-	-	-	-	-
437100	DIV DEC PREF STK-OUTSIDE	39,549	6,511	33,038	38,274	6,511	31,763	38,274	6,511	31,763
438200	DIVIDENDS DECLARED COMMON - IN	-	-	-	-	-	-	1,708,456	-	1,708,456
461000	DOMESTIC SEWER SERV BILLED	-	(14,464)	14,464	-	(14,001)	14,001	-	(13,945)	13,945
461020	COMMERCIAL SEWER SERV BILLED	-	(9,233)	9,233	-	(8,400)	8,400	-	(8,883)	8,883
461100	RES SALES BILLED METERED	(2,524,896)	(2,371,569)	(153,327)	(2,304,618)	(2,229,228)	(75,390)	(2,195,421)	(2,345,277)	149,856
461110	RES SALES UNBILL METERED	203,318	-	203,318	40,084	-	40,084	(136,851)	-	(136,851)
461200	COM SALES BILLED METERED	(1,080,176)	(1,085,825)	5,649	(1,061,851)	(1,024,634)	(37,217)	(982,274)	(1,130,331)	148,057
461210	COM SALES UNBILL METERED	179,139	-	179,139	(52,525)	-	(52,525)	(28,446)	-	(28,446)
461300	IND SALES BILLED METERED	(83,317)	(110,146)	26,829	(82,913)	(120,254)	37,341	(90,115)	(131,028)	40,913
461310	IND SALES UNBILL METERED	27,386	-	27,386	(16,552)	-	(16,552)	6,042	-	6,042
461400	MISC SALES BILLED METERED	(167)	-	(167)	(662)	-	(662)	(440)	-	(440)
462000	PRIV FIR PROT SER BILLED	(117,924)	(197,199)	79,275	(113,650)	(197,742)	84,092	(111,178)	(198,258)	87,080
462110	INDUSTRIAL WASTE SER UNBILL	-	-	-	-	-	-	-	-	-
462210	INDUSTRIAL WASTER SER	-	(2,065)	2,065	(500)	(3,250)	2,750	(1,000)	(1,861)	861
463000	PUB FIRE PROT SER BILLED	(197,064)	(102,739)	(94,325)	(197,064)	(102,849)	(94,215)	(197,064)	(102,960)	(94,104)
463300	PUB AUTH SEWER SERV BILLED	-	-	-	-	-	-	-	-	-
464200	PUB AUTH SLS BILLED METRD	(336,839)	(288,735)	(48,104)	(326,257)	(226,125)	(100,132)	(289,323)	(346,928)	57,605
464210	PUB AUTH SLS UNBILL METRD	136,292	-	136,292	34,951	-	34,951	(86,153)	-	(86,153)
466000	SALES FOR RESALE BILLED	(107,774)	(59,138)	(48,636)	(98,171)	(67,519)	(30,652)	(97,750)	(52,333)	(45,417)
466100	SALES FOR RESALE UNBILL	33,110	-	33,110	(10,408)	-	(10,408)	11,900	-	11,900
470000	FORFEITED DISCOUNTS	-	-	-	-	-	-	-	-	-
471100	RECONNECTION CHARGES	(45,968)	(41,600)	(4,368)	(55,484)	(41,600)	(13,884)	(59,540)	(41,600)	(17,940)
471200	OTHER MISC SERV REVENUES	(40,145)	(51,849)	11,704	(35,509)	(51,849)	16,340	(43,009)	(51,849)	8,840
471400	BILLING & COLLECTIONS FOR OTHERS	(78,223)	(84,201)	5,978	(98,378)	(84,201)	(14,177)	(93,572)	(84,201)	(9,371)
472000	RENTS FROM WATER PROPERTY	(8,406)	(7,835)	(571)	(11,071)	(7,835)	(3,236)	(8,906)	(7,835)	(1,071)
474300	MISCELLANEOUS	(840)	-	(840)	(837)	-	(837)	(950)	-	(950)
601100	SS OPERATION EXPENSE	5,270	-	5,270	2,903	-	2,903	454	-	454
602000	PURCHASED WATER	4,150	11,639	(7,489)	10,036	8,204	1,832	12,247	13,753	(1,506)
603100	MISCELLANEOUS SS EXPENSES	571	3,660	(3,089)	2,275	3,305	(1,030)	3,171	3,305	(134)
610000	SS ORDNY MAINT SUPR & ENG	-	-	-	1,494	-	1,494	-	-	-
617100	OR MN MISC WAT SS PLT MAT	794	7,700	(6,906)	1,833	7,700	(5,867)	1,493	7,700	(6,207)
623110	POWER PURCH FOR PUMP ELEC	30,681	-	30,681	34,588	-	34,588	34,798	-	34,798
623210	FUEL PURCH FOR PUMP OTHER	180,476	241,268	(60,792)	192,531	223,697	(31,166)	212,239	252,463	(40,224)
626500	MISC PUMPING EXP ELECTRIC	(18,367)	250	(18,617)	(19,682)	250	(19,932)	(22,814)	250	(23,064)
630200	MISC PUMPING EXP OTHER	5,167	1,066	4,101	6,856	1,066	5,790	6,086	1,066	5,020
633300	OR MN PUMP EQPT MAT OTHER	-	-	-	-	-	-	-	-	-
641100	GENERAL CHEMICALS	163,763	189,512	(25,749)	169,112	132,457	36,655	169,923	168,847	1,076
642100	GENERAL WT LABOR	124,666	12,933	111,733	123,151	9,433	113,718	108,342	9,433	98,909
642300	GENERAL WT EXPENSES	15,203	9,262	5,941	20,952	11,528	9,424	6,240	10,632	(4,392)
643100	MISC WT EXPENSES-CURRENT	12,229	10,638	1,591	(372)	(9,648)	(10,020)	11,334	10,153	1,181
643300	WASTE DISPOSAL EXP (CUR)	12,853	14,065	(1,212)	15,238	14,995	243	15,564	17,703	(2,139)
643310	AMORT WASTE DISPOSAL EXP	-	-	-	-	-	-	-	10,000	(10,000)
650000	OR MN WT SUPR & ENG	8,974	1,066	7,908	7,732	1,066	6,666	13,776	1,066	12,710

Kentucky American Water Company  
Case No. 2010-00036  
Response to PSCDR1\_#4

YEAR-2009		2009	2009		2009	2009		2009	2009	
AWW	Description	April Actual	April Budget	Variance	May Actual	May Budget	Variance	June Actual	June Budget	Variance
403000	DEPRECIATION EXPENSE	715,177	700,297	14,880	718,397	701,396	17,001	727,432	703,400	24,032
403100	DEPRECIATION EXPENSE-CONTR PROP	(113,563)	-	(113,563)	(113,670)	-	(113,670)	(113,804)	-	(113,804)
404100	AMORT LIM TERM UT PLT	575	575	-	575	575	-	575	575	-
404430	AMORT REG ASSET - AFUDC	6,155	6,000	155	6,332	6,000	332	6,332	6,000	332
406000	AMORT UT PLT ACQ ADJUST	1,787	1,801	(14)	1,801	1,801	-	1,801	1,801	-
407000	AMORT PROPERTY LOSSES	34,349	36,016	(1,667)	34,349	36,016	(1,667)	34,349	36,016	(1,667)
408030	OTHER GENERAL TAXES	7,050	9,039	(1,989)	7,050	9,039	(1,989)	7,050	9,039	(1,989)
408100	REAL & PERSON PROP TAXES	229,073	246,946	(17,873)	229,073	246,946	(17,873)	338,658	246,946	91,712
408110	GROSS INC & RECPTS TAXES	-	-	-	-	-	-	-	-	-
408140	FEDERAL UNEMPLMNT TXS	(11)	-	(11)	-	-	-	83	-	83
408160	FICA	47,020	44,180	2,840	38,975	42,462	(3,487)	42,681	43,808	(1,127)
408180	STATE UNEMPLMNT TXS	59	-	59	-	-	-	148	-	148
409100	SIT-CURRENT	87,779	(30,562)	118,341	31,131	(16,133)	47,264	69,235	118,482	(49,247)
409110	SIT-ADJUST PRIOR YEARS	-	-	-	(72,200)	-	(72,200)	40,334	-	40,334
409150	FIT-CURRENT	(54,202)	(108,013)	53,811	(38,685)	(51,848)	13,163	263,819	472,130	(208,311)
409160	FIT-ADJUST PRIOR YEARS	-	-	-	(121,971)	-	(121,971)	40,678	-	40,678
409210	SIT-OTH INC & DED-REG	(2,681)	(2,179)	(502)	(101)	(2,958)	2,857	(1,469)	(3,672)	2,203
409220	FIT-OTH INC & DED-REG	1,510	(8,483)	9,993	125	(11,513)	11,638	(5,848)	(14,294)	8,446
410400	DEF SIT-REG ASSET/LIAB	380	-	380	380	380	-	380	-	380
410600	DEF SIT-OTHER	(20,333)	66,091	(86,424)	163,311	59,677	103,634	50,989	(19,536)	70,525
410700	DEF FIT-REG ASSET/LIAB	18,564	-	18,564	18,564	-	18,564	18,564	-	18,564
410900	DEF FIT-OTHER	401,616	370,632	30,984	702,659	369,958	332,701	394,621	245,755	148,866
412210	ITC RESTORED- 3%	(638)	-	(638)	(638)	-	(638)	(638)	-	(638)
412220	ITC RESTORED- 4%	(525)	-	(525)	(525)	-	(525)	(525)	-	(525)
412230	ITC RESTORED-10%	(5,903)	(9,565)	3,662	(5,903)	(8,953)	3,050	(5,903)	(4,891)	(1,012)
415100	M&J REVENUES-OUTSIDE	(5,588)	-	(5,588)	(10,679)	-	(10,679)	(4,747)	-	(4,747)
416100	M&J EXPENSES-OUTSIDE	3,640	-	3,640	6,159	-	6,159	3,171	-	3,171
416110	M&J EXPENSES-OUTSIDE	315	-	315	397	-	397	-	-	-
420100	AFUDC - EQUITY	(419,532)	(403,062)	(16,470)	(458,630)	(442,673)	(15,957)	(352,260)	(254,060)	(98,200)
420210	AFUDC - DEBT	(197,047)	(183,045)	(14,002)	(215,403)	(201,034)	(14,369)	(175,989)	(115,378)	(60,611)
425100	AFUDC UT PLT ACQ ADJUST	(35)	-	(35)	(35)	-	(35)	(35)	-	(35)
425300	AMORT PREFERRED STOCK EXP	64	64	-	64	64	-	64	64	-
426100	DONATIONS	10,420	18,566	(8,146)	8,328	22,099	(13,771)	11,550	16,640	(5,090)
426160	OTHER LOBBYING EXPENSES	(239)	-	(239)	4,103	-	4,103	4,006	-	4,006
426200	OTHER INCOME DEDUCTIONS	17,879	7,850	10,029	1,505	13,753	(12,248)	30,390	27,873	2,517
426410	NON-OPER EMPLOYEE EXP	-	-	-	-	-	-	-	-	-
426420	NON-OPER EMPLOYEE EXP - TAXABLE	-	-	-	-	-	-	-	-	-
427100	INTEREST LTD-OUT-REG	126,837	-	126,837	126,837	-	126,837	126,837	-	126,837
427120	INTEREST LTD-OUT-REG	293,721	463,078	(169,357)	293,721	678,021	(384,300)	348,882	678,021	(329,139)
428000	AMORT DEBT DISCOUNT & EXP	7,332	5,876	1,456	7,332	10,501	(3,169)	7,332	10,501	(3,169)
431100	INTEREST ON BANK DEBT	44,137	153,237	(109,100)	47,105	118,179	(71,074)	40,565	78,702	(38,137)
431200	OTHER INTEREST EXPENSE	-	-	-	-	-	-	-	-	-
431200	OTHER INTEREST EXPENSE	-	-	-	-	-	-	-	-	-
437100	DIV DEC PREF STK-OUTSIDE	38,274	6,511	31,763	38,274	6,511	31,763	38,274	6,511	31,763
438200	DIVIDENDS DECLARED COMMON - IN	-	-	-	-	-	-	1,489,021	-	1,489,021
461000	DOMESTIC SEWER SERV BILLED	-	(15,366)	15,366	-	(13,663)	13,663	-	(16,018)	16,018
461020	COMMERCIAL SEWER SERV BILLED	-	(8,829)	8,829	-	(8,141)	8,141	-	(8,661)	8,661
461100	RES SALES BILLED METERED	(2,327,010)	(2,275,094)	(51,916)	(2,320,332)	(2,504,305)	183,973	(2,709,556)	(3,300,598)	591,042
461110	RES SALES UNBILL METERED	112,412	-	112,412	(259,677)	-	(259,677)	(227,699)	-	(227,699)
461200	COM SALES BILLED METERED	(1,059,941)	(1,111,086)	51,145	(1,074,768)	(1,212,475)	137,707	(1,238,179)	(1,655,242)	417,063
461210	COM SALES UNBILL METERED	25,958	-	25,958	(171,127)	-	(171,127)	(159,612)	-	(159,612)
461300	IND SALES BILLED METERED	(87,432)	(137,095)	49,663	(90,197)	(134,815)	44,618	(92,949)	(185,301)	92,352
461310	IND SALES UNBILL METERED	6,218	-	6,218	(23,484)	-	(23,484)	(40,809)	-	(40,809)
461400	MISC SALES BILLED METERED	(951)	-	(951)	(2,111)	-	(2,111)	(2,123)	-	(2,123)
462000	PRIV FIR PROT SER BILLED	(118,931)	(198,773)	79,842	(124,069)	(199,289)	75,220	(269,412)	(249,405)	(20,007)
462110	INDUSTRIAL WASTE SER UNBILL	-	-	-	-	-	-	-	-	-
462210	INDUSTRIAL WASTER SER	(500)	(2,624)	2,124	(500)	(2,922)	2,422	(500)	(3,098)	2,598
463000	PUB FIRE PROT SER BILLED	(197,064)	(103,070)	(93,994)	(197,471)	(103,181)	(94,290)	(225,483)	(129,198)	(96,285)
463300	PUB AUTH SEWER SERV BILLED	-	-	-	(172)	-	(172)	(566)	-	(566)
464200	PUB AUTH SLS BILLED METRD	(309,480)	(342,026)	32,546	(336,328)	(340,805)	4,477	(368,672)	(496,098)	127,426
464210	PUB AUTH SLS UNBILL METRD	12,401	-	12,401	(13,726)	-	(13,726)	(117,770)	-	(117,770)
466000	SALES FOR RESALE BILLED	(80,108)	(63,575)	(16,533)	(96,351)	(94,784)	(1,567)	(115,655)	(165,667)	50,012
466100	SALES FOR RESALE UNBILL	(11,935)	-	(11,935)	(25,130)	-	(25,130)	(67,622)	-	(67,622)
470000	FORFEITED DISCOUNTS	-	-	-	-	-	-	-	-	-
471100	RECONNECTION CHARGES	(63,830)	(41,600)	(22,230)	(63,336)	(41,600)	(21,736)	(74,802)	(41,600)	(33,202)
471200	OTHER MISC SERV REVENUES	(47,218)	(51,849)	4,631	(47,450)	(51,849)	4,399	(60,882)	(51,849)	(9,033)
471400	BILLING & COLLECTIONS FOR OTHERS	(93,080)	(84,201)	(8,879)	(93,272)	(84,201)	(9,071)	(93,301)	(84,201)	(9,100)
472000	RENTS FROM WATER PROPERTY	(8,406)	(7,835)	(571)	(5,740)	(7,835)	2,095	(7,355)	(7,835)	480
474300	MISCELLANEOUS	(714)	-	(714)	(760)	-	(760)	(738)	-	(738)
601100	SS OPERATION EXPENSE	-	-	-	-	-	-	-	-	-
602000	PURCHASED WATER	10,186	15,495	(5,309)	9,124	12,442	(3,318)	9,281	10,091	(810)
603100	MISCELLANEOUS SS EXPENSES	2,086	3,305	(1,219)	2,600	3,660	(1,060)	1,984	3,305	(1,321)
610000	SS ORDNY MAINT SUPR & ENG	-	-	-	-	-	-	-	-	-
617100	OR MN MISC WAT SS PLT MAT	17,823	58,700	(40,877)	3,452	17,700	(14,248)	61,215	7,700	53,515
623110	POWER PURCH FOR PUMP ELEC	-	-	-	23,820	-	23,820	27,346	-	27,346
623210	FUEL PURCH FOR PUMP OTHER	168,777	236,462	(67,685)	252,019	345,223	(93,204)	212,520	381,479	(168,959)
626500	MISC PUMPING EXP ELECTRIC	(13,742)	250	(13,992)	(8,939)	250	(9,189)	(12,535)	250	(12,785)
630200	MISC PUMPING EXP OTHER	5,950	1,066	4,884	4,565	1,066	3,499	7,199	1,066	6,133
633300	OR MN PUMP EQPT MAT OTHER	-	-	-	-	-	-	-	-	-
641100	GENERAL CHEMICALS	143,485	185,106	(41,621)	231,648	198,953	32,695	246,395	206,384	40,011
642100	GENERAL WT LABOR	117,138	12,985	104,153	118,418	12,985	105,433	169,527	9,485	160,042
642300	GENERAL WT EXPENSES	16,367	13,948	2,419	11,981	14,250	(2,269)	10,156	13,473	(3,317)
643100	MISC WT EXPENSES-CURRENT	3,109	8,606	(5,497)	3,928	6,092	(2,164)	10,036	10,611	(575)
643300	WASTE DISPOSAL EXP (CUR)	16,563	16,820	(257)	19,178	13,952	5,226	12,860	15,813	(2,953)
643310	AMORT WASTE DISPOSAL EXP	-	10,000	(10,000)	-	10,000	(10,000)	-	10,000	(10,000)
650000	OR MN WT SUPR & ENG	21,524	1,066	20,458	17,127	1,066	16,061	35,093	1,066	34,027

Kentucky American Water Company  
Case No. 2010-00036  
Response to PSCDR1\_#4

YEAR-2009		2009	2009		2009	2009		2009	2009	
AWW	Description	July Actual	July Budget	Variance	August Actual	August Budget	Variance	September Actual	September Budget	Variance
403000	DEPRECIATION EXPENSE	728,131	712,205	15,926	729,917	718,431	11,486	731,166	720,439	10,727
403100	DEPRECIATION EXPENSE-CONTR PROP	(114,137)	-	(114,137)	(114,822)	-	(114,822)	(115,335)	-	(115,335)
404100	AMORT LIM TERM UT PLT	575	575	-	575	575	-	575	575	-
404430	AMORT REG ASSET - AFUDC	6,332	6,000	332	6,332	6,000	332	6,332	6,000	332
406000	AMORT UT PLT ACQ ADJUST	1,801	1,801	-	1,801	1,801	-	1,801	1,801	-
407000	AMORT PROPERTY LOSSES	39,611	36,016	3,595	29,087	36,016	(6,929)	34,349	36,016	(1,667)
408030	OTHER GENERAL TAXES	7,701	9,039	(1,338)	7,701	9,039	(1,338)	7,701	9,039	(1,338)
408100	REAL & PERSON PROP TAXES	229,073	246,946	(17,873)	231,695	246,946	(15,251)	224,621	246,946	(22,325)
408110	GROSS INC & RECPTS TAXES	-	-	-	-	-	-	-	-	-
408140	FEDERAL UNEMPLMNT TXS	123	-	123	121	-	121	112	-	112
408160	FICA	46,041	46,095	(54)	40,944	42,111	(1,167)	42,160	44,284	(2,124)
408180	STATE UNEMPLMNT TXS	236	-	236	229	-	229	228	-	228
409100	SIT-CURRENT	49,121	164,990	(115,869)	45,701	161,139	(115,438)	200,880	135,156	65,724
409110	SIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	(984,658)	-	(984,658)
409150	FIT-CURRENT	(42,571)	653,161	(695,732)	22,241	638,170	(615,929)	1,109,907	537,031	572,876
409160	FIT-ADJUST PRIOR YEARS	-	-	-	-	-	-	(3,046,369)	-	(3,046,369)
409210	SIT-OTH INC & DED-REG	(240)	(962)	722	(121)	(995)	874	(2,509)	(1,143)	(1,366)
409220	FIT-OTH INC & DED-REG	(176)	(3,745)	3,569	(89)	(3,871)	3,782	(15,653)	(4,451)	(11,202)
410400	DEF SIT-REG ASSET/LIAB	380	-	380	380	-	380	380	-	380
410600	DEF SIT-OTHER	86,280	(67,870)	154,150	74,901	(49,410)	124,311	904,497	(32,542)	937,039
410700	DEF FIT-REG ASSET/LIAB	18,564	-	18,564	18,564	-	18,564	18,564	-	18,564
410900	DEF FIT-OTHER	786,793	69,092	717,701	640,062	198,094	441,968	2,432,711	210,607	2,222,104
412210	ITC RESTORED- 3%	(638)	-	(638)	(638)	-	(638)	(638)	-	(638)
412220	ITC RESTORED- 4%	(525)	-	(525)	(525)	-	(525)	(525)	-	(525)
412230	ITC RESTORED-10%	(5,903)	(13,325)	7,422	(5,903)	(20,315)	14,412	(5,903)	956	(6,859)
415100	M&J REVENUES-OUTSIDE	(4,621)	-	(4,621)	8,536	-	8,536	(13,858)	-	(13,858)
416100	M&J EXPENSES-OUTSIDE	13,941	-	13,941	(12,118)	-	(12,118)	11,171	-	11,171
416110	M&J EXPENSES-OUTSIDE	113	-	113	-	-	-	456	-	456
420100	AFUDC - EQUITY	(123,729)	(41,633)	(82,096)	(171,770)	(82,103)	(89,667)	(173,271)	(118,240)	(55,031)
420210	AFUDC - DEBT	(61,812)	(18,907)	(42,905)	(85,813)	(37,286)	(48,527)	(86,064)	(53,697)	(32,367)
425100	AFUDC UT PLT ACQ ADJUST	(35)	-	(35)	(35)	-	(35)	(35)	-	(35)
425300	AMORT PREFERRED STOCK EXP	64	64	-	64	64	-	64	64	-
426100	DONATIONS	1,583	6,132	(4,549)	2,848	5,623	(2,775)	11,312	6,524	4,788
426160	OTHER LOBBYING EXPENSES	4,720	-	4,720	4,682	-	4,682	4,918	-	4,918
426200	OTHER INCOME DEDUCTIONS	390	5,530	(5,140)	660	6,432	(5,772)	4,463	7,336	(2,873)
426410	NON-OPER EMPLOYEE EXP	-	-	-	-	-	-	790	-	790
426420	NON-OPER EMPLOYEE EXP - TAXABLE	-	-	-	-	-	-	89	-	89
427100	INTEREST LTD-OUT-REG	126,837	-	126,837	126,837	-	126,837	126,837	-	126,837
427120	INTEREST LTD-OUT-REG	238,559	678,021	(439,462)	293,721	678,021	(384,300)	293,721	678,021	(384,300)
428000	AMORT DEBT DISCOUNT & EXP	7,332	10,501	(3,169)	8,952	10,501	(1,549)	8,879	10,501	(1,622)
431100	INTEREST ON BANK DEBT	22,937	91,498	(68,561)	16,459	100,837	(84,378)	13,935	116,986	(103,051)
431200	OTHER INTEREST EXPENSE	8,152	-	8,152	-	-	-	3	-	3
431200	OTHER INTEREST EXPENSE	8,152	-	8,152	-	-	-	3	-	3
437100	DIV DEC PREF STK-OUTSIDE	38,274	6,511	31,763	38,274	6,511	31,763	38,274	6,511	31,763
438200	DIVIDENDS DECLARED COMMON - IN	-	-	-	-	-	-	2,006,260	-	2,006,260
461000	DOMESTIC SEWER SERV BILLED	-	(15,166)	15,166	-	(14,916)	14,916	-	(16,000)	16,000
461020	COMMERCIAL SEWER SERV BILLED	-	(8,536)	8,536	-	(8,508)	8,508	-	(8,303)	8,303
461100	RES SALES BILLED METERED	(3,213,004)	(3,573,980)	360,976	(3,106,357)	(3,639,427)	533,070	(3,033,825)	(3,501,143)	467,318
461110	RES SALES UNBILL METERED	(163,312)	-	(163,312)	53,035	-	53,035	23,650	-	23,650
461200	COM SALES BILLED METERED	(1,545,734)	(1,764,467)	218,733	(1,547,093)	(1,856,755)	309,662	(1,471,477)	(1,770,295)	298,818
461210	COM SALES UNBILL METERED	(67,752)	-	(67,752)	(13,711)	-	(13,711)	34,678	-	34,678
461300	IND SALES BILLED METERED	(158,227)	(207,320)	49,093	(149,829)	(201,789)	51,960	(155,839)	(217,045)	61,206
461310	IND SALES UNBILL METERED	10,629	-	10,629	(10,987)	-	(10,987)	(11,382)	-	(11,382)
461400	MISC SALES BILLED METERED	(2,403)	-	(2,403)	(2,228)	-	(2,228)	(329)	-	(329)
462000	PRIV FIR PROT SER BILLED	(12,359)	(249,921)	237,562	(118,950)	(250,437)	131,487	(138,673)	(250,952)	112,279
462110	INDUSTRIAL WASTE SER UNBILL	-	-	-	-	-	-	-	-	-
462210	INDUSTRIAL WASTE SER	(500)	(2,659)	2,159	(500)	(2,028)	1,528	(500)	(4,601)	4,101
463000	PUB FIRE PROT SER BILLED	(226,072)	(129,309)	(96,763)	(226,072)	(129,419)	(96,653)	(226,072)	(129,529)	(96,543)
463300	PUB AUTH SEWER SERV BILLED	(362)	-	(362)	(548)	-	(548)	(650)	-	(650)
464200	PUB AUTH SLS BILLED METRD	(498,395)	(562,246)	63,851	(547,683)	(546,183)	(1,500)	(519,977)	(597,452)	77,475
464210	PUB AUTH SLS UNBILL METRD	(10,450)	-	(10,450)	17,124	-	17,124	(38,303)	-	(38,303)
466000	SALES FOR RESALE BILLED	(185,351)	(140,194)	(45,157)	(159,596)	(151,330)	(8,266)	(138,069)	(172,491)	34,422
466100	SALES FOR RESALE UNBILL	31,500	-	31,500	(6,090)	-	(6,090)	(33,617)	-	(33,617)
470000	FORFEITED DISCOUNTS	-	-	-	-	-	-	-	-	-
471100	RECONNECTION CHARGES	(56,446)	(41,600)	(14,846)	(52,884)	(41,600)	(11,284)	(69,576)	(41,600)	(27,976)
471200	OTHER MISC SERV REVENUES	(70,486)	(51,849)	(18,637)	(75,586)	(51,849)	(23,737)	(72,632)	(51,849)	(20,783)
471400	BILLING & COLLECTIONS FOR OTHERS	(93,469)	(84,201)	(9,268)	(93,476)	(84,201)	(9,275)	(93,799)	(84,201)	(9,598)
472000	RENTS FROM WATER PROPERTY	(13,737)	(7,835)	(5,902)	(6,501)	(7,835)	1,334	(38,539)	(7,835)	(30,704)
474300	MISCELLANEOUS	(839)	-	(839)	-	-	-	(2,108)	-	(2,108)
601100	SS OPERATION EXPENSE	-	-	-	-	-	-	-	-	-
602000	PURCHASED WATER	8,419	7,753	666	13,498	12,023	1,475	10,759	16,453	(5,694)
603100	MISCELLANEOUS SS EXPENSES	5,145	3,305	1,840	3,820	3,305	515	7,069	3,660	3,409
610000	SS ORDNY MAINT SUPR & ENG	432	-	432	-	-	-	-	-	-
617100	OR MN MISC WAT SS PLT MAT	(13,655)	17,200	(30,855)	8,794	7,700	1,094	6,728	7,700	(972)
623110	POWER PURCH FOR PUMP ELEC	28,058	-	28,058	19,294	-	19,294	30,612	-	30,612
623210	FUEL PURCH FOR PUMP OTHER	275,709	424,549	(148,840)	222,956	430,141	(207,185)	340,618	416,669	(76,051)
626500	MISC PUMPING EXP ELECTRIC	(7,208)	250	(7,458)	(6,724)	250	(6,974)	(6,913)	250	(7,163)
630200	MISC PUMPING EXP OTHER	7,880	1,066	6,814	5,121	1,066	4,055	6,052	1,066	4,986
633300	OR MN PUMP EQPT MAT OTHER	-	-	-	-	-	-	-	-	-
641100	GENERAL CHEMICALS	209,349	264,997	(55,648)	233,557	285,348	(51,791)	177,190	324,315	(147,125)
642100	GENERAL WT LABOR	122,925	12,985	109,940	121,497	9,485	112,012	109,091	12,985	96,106
642300	GENERAL WT EXPENSES	16,412	9,213	7,199	9,605	16,190	(6,585)	10,478	15,228	(4,750)
643100	MISC WT EXPENSES-CURRENT	10,037	7,298	2,739	9,046	8,605	441	428	8,105	(7,677)
643300	WASTE DISPOSAL EXP (CUR)	13,841	19,349	(5,508)	18,467	14,791	3,676	17,018	14,755	2,263
643310	AMORT WASTE DISPOSAL EXP	15,386	10,000	5,386	7,693	10,000	(2,307)	7,693	10,000	(2,307)
650000	OR MN WT SUPR & ENG	21,957	1,066	20,891	16,598	1,066	15,532	14,065	1,066	12,999

Kentucky American Water Company  
Case No. 2010-00036  
Response to PSCDR1\_#4

YEAR-2009		2009	2009		2009	2009		2009	2009	
AWW	Description	October Actual	October Budget	Variance	November Actual	November Budget	Variance	December Actual	December Budget	Variance
403000	DEPRECIATION EXPENSE	744,992	723,173	21,819	746,900	725,638	21,262	745,075	746,447	(1,372)
403100	DEPRECIATION EXPENSE-CONTR PROP	(115,901)	-	(115,901)	(116,099)	-	(116,099)	(116,238)	-	(116,238)
404100	AMORT LIM TERM UT PLT	575	575	-	575	575	-	575	575	-
404430	AMORT REG ASSET - AFUDC	6,332	6,000	332	6,332	6,000	332	6,332	6,000	332
406000	AMORT UT PLT ACQ ADJUST	1,801	1,801	-	1,801	1,801	-	1,801	1,801	-
407000	AMORT PROPERTY LOSSES	34,349	36,016	(1,667)	34,349	36,016	(1,667)	34,349	36,016	(1,667)
408030	OTHER GENERAL TAXES	7,701	9,039	(1,338)	7,701	9,039	(1,338)	7,701	9,039	(1,338)
408100	REAL & PERSON PROP TAXES	229,073	246,946	(17,873)	229,073	246,946	(17,873)	229,073	246,946	(17,873)
408110	GROSS INC & RECPTS TAXES	-	-	-	-	-	-	57,549	-	57,549
408140	FEDERAL UNEMPLMNT TXS	16	-	16	-	-	-	28	-	28
408160	FICA	41,156	43,899	(2,743)	38,520	43,552	(5,032)	44,433	47,192	(2,759)
408180	STATE UNEMPLMNT TXS	65	-	65	-	-	-	48	-	48
409100	SIT-CURRENT	68,261	132,427	(64,166)	50,325	82,648	(32,323)	114,185	66,242	47,943
409110	SIT-ADJUST PRIOR YEARS	-	-	-	378,393	-	378,393	546,269	-	546,269
409150	FIT-CURRENT	179,136	526,410	(347,274)	(9,519)	332,649	(342,168)	564,670	268,789	295,881
409160	FIT-ADJUST PRIOR YEARS	-	-	-	(132,437)	-	(132,437)	(1,299,387)	-	(1,299,387)
409210	SIT-OTH INC & DED-REG	476	(583)	1,059	(8,094)	(726)	(7,368)	(15,354)	(561)	(14,793)
409220	FIT-OTH INC & DED-REG	1,322	(2,270)	3,592	(61,373)	(2,825)	(58,548)	(84,192)	(2,185)	(82,007)
410400	DEF SIT-REG ASSET/LIAB	380	-	380	380	-	380	380	-	380
410600	DEF SIT-OTHER	53,149	(37,499)	90,648	(344,899)	(8,038)	(336,861)	(511,717)	(6,747)	(504,970)
410700	DEF FIT-REG ASSET/LIAB	18,564	-	18,564	18,564	-	18,564	18,564	-	18,564
410900	DEF FIT-OTHER	489,944	178,532	311,412	623,272	216,025	407,247	1,172,185	175,860	996,325
412210	ITC RESTORED- 3%	(638)	-	(638)	(638)	-	(638)	(638)	-	(638)
412220	ITC RESTORED- 4%	(525)	-	(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	(19,339)	-	(19,339)	(4,674)	-	(4,674)	(8,425)	-	(8,425)
416100	M&J EXPENSES-OUTSIDE	1,000	-	1,000	20,550	-	20,550	30,589	-	30,589
416110	M&J EXPENSES-OUTSIDE	-	-	-	-	-	-	-	-	-
420100	AFUDC - EQUITY	(163,520)	(152,409)	(11,111)	(181,414)	(185,789)	4,375	(198,971)	(204,553)	5,582
420210	AFUDC - DEBT	(81,691)	(69,215)	(12,476)	(91,386)	(84,373)	(7,013)	(99,402)	(92,895)	(6,507)
425100	AFUDC UT PLT ACQ ADJUST	(35)	-	(35)	(35)	-	(35)	(35)	-	(35)
425300	AMORT PREFERRED STOCK EXP	64	64	-	64	64	-	64	64	-
426100	DONATIONS	1,300	1,379	(79)	1,359	3,373	(2,014)	44,725	1,379	43,346
426160	OTHER LOBBYING EXPENSES	4,533	-	4,533	4,560	-	4,560	4,872	-	4,872
426200	OTHER INCOME DEDUCTIONS	2,750	5,690	(2,940)	37,279	5,424	31,855	189,817	5,424	184,393
426410	NON-OPER EMPLOYEE EXP	-	-	-	-	-	-	-	-	-
426420	NON-OPER EMPLOYEE EXP - TAXABLE	(89)	-	(89)	-	-	-	-	-	-
427100	INTEREST LTD-OUT-REG	126,837	-	126,837	126,837	-	126,837	126,837	-	126,837
427120	INTEREST LTD-OUT-REG	293,721	829,061	(535,340)	293,721	829,061	(535,340)	293,721	829,061	(535,340)
428000	AMORT DEBT DISCOUNT & EXP	14,904	13,751	1,153	9,953	13,751	(3,798)	10,444	13,751	(3,307)
431100	INTEREST ON BANK DEBT	11,276	85,774	(74,498)	9,735	49,047	(39,312)	8,406	74,830	(66,424)
431200	OTHER INTEREST EXPENSE	-	-	-	765	-	765	-	-	-
431200	OTHER INTEREST EXPENSE	-	-	-	765	-	765	-	-	-
437100	DIV DEC PREF STK-OUTSIDE	38,274	6,511	31,763	38,274	6,511	31,763	38,274	6,511	31,763
438200	DIVIDENDS DECLARED COMMON - IN	-	-	-	-	-	-	2,899,673	-	2,899,673
461000	DOMESTIC SEWER SERV BILLED	-	(13,244)	13,244	-	(14,015)	14,015	-	(14,495)	14,495
461020	COMMERCIAL SEWER SERV BILLED	-	(8,138)	8,138	-	(8,484)	8,484	-	(11,509)	11,509
461100	RES SALES BILLED METERED	(2,866,905)	(3,407,392)	540,487	(2,641,359)	(3,090,607)	449,248	(2,712,837)	(2,985,671)	272,834
461110	RES SALES UNBILL METERED	(61,734)	-	(61,734)	155,000	-	155,000	170,101	-	170,101
461200	COM SALES BILLED METERED	(1,429,022)	(1,710,830)	281,808	(1,242,648)	(1,513,802)	271,154	(1,216,787)	(1,413,019)	196,232
461210	COM SALES UNBILL METERED	(15,283)	-	(15,283)	(46,209)	-	(46,209)	114,497	-	114,497
461300	IND SALES BILLED METERED	(161,376)	(207,756)	46,380	(123,682)	(173,339)	49,657	(127,785)	(172,927)	45,142
461310	IND SALES UNBILL METERED	6,910	-	6,910	10,381	-	10,381	2,926	-	2,926
461400	MISC SALES BILLED METERED	(552)	-	(552)	53	-	53	(1,827)	-	(1,827)
462000	PRIV FIR PROT SER BILLED	(138,866)	(251,468)	112,602	(137,791)	(251,984)	114,193	(136,691)	(252,499)	115,808
462110	INDUSTRIAL WASTE SER UNBILL	-	-	-	-	-	-	-	-	-
462210	INDUSTRIAL WASTER SER	(500)	(4,345)	3,845	(500)	(2,540)	2,040	(500)	(1,000)	500
463000	PUB FIRE PROT SER BILLED	(226,072)	(129,640)	(96,432)	(226,063)	(129,750)	(96,313)	(226,134)	(129,861)	(96,273)
463300	PUB AUTH SEWER SERV BILLED	(602)	-	(602)	(594)	-	(594)	(625)	-	(625)
464200	PUB AUTH SLS BILLED METRD	(500,476)	(570,475)	69,999	(403,334)	(423,458)	20,124	(371,871)	(432,614)	60,743
464210	PUB AUTH SLS UNBILL METRD	10,906	-	10,906	67,867	-	67,867	2,880	-	2,880
466000	SALES FOR RESALE BILLED	(139,852)	(148,463)	8,611	(117,129)	(177,106)	59,977	(120,610)	(116,561)	(4,049)
466100	SALES FOR RESALE UNBILL	24,101	-	24,101	(31,166)	-	(31,166)	52,213	-	52,213
470000	FORFEITED DISCOUNTS	35	-	35	-	-	-	-	-	-
471100	RECONNECTION CHARGES	(61,776)	(41,600)	(20,176)	(56,602)	(41,600)	(15,002)	(47,216)	(41,600)	(5,616)
471200	OTHER MISC SERV REVENUES	(54,277)	(51,849)	(2,428)	(48,916)	(51,849)	2,933	(48,155)	(51,849)	3,694
471400	BILLING & COLLECTIONS FOR OTHERS	(93,446)	(84,201)	(9,245)	(94,009)	(84,201)	(9,808)	(93,375)	(84,201)	(9,174)
472000	RENTS FROM WATER PROPERTY	(25,297)	(7,835)	(17,462)	(27,795)	(7,835)	(19,960)	(28,296)	(7,835)	(20,461)
474300	MISCELLANEOUS	(987)	-	(987)	(987)	-	(987)	(857)	-	(857)
601100	SS OPERATION EXPENSE	-	-	-	-	-	-	-	-	-
602000	PURCHASED WATER	4,945	9,693	(4,748)	8,311	6,603	1,708	22,918	16,512	6,406
603100	MISCELLANEOUS SS EXPENSES	4,153	3,305	848	5,735	3,305	2,430	4,560	3,305	1,255
610000	SS ORDNY MAINT SUPR & ENG	-	-	-	-	-	-	-	-	-
617100	OR MN MISC WAT SS PLT MAT	31,542	7,700	23,842	35,498	7,700	27,798	50,481	13,700	36,781
623110	POWER PURCH FOR PUMP ELEC	24,950	-	24,950	35,999	-	35,999	29,057	-	29,057
623210	FUEL PURCH FOR PUMP OTHER	166,236	403,922	(237,686)	213,304	351,430	(138,126)	170,805	250,295	(79,490)
626500	MISC PUMPING EXP ELECTRIC	(5,838)	250	(6,088)	34,179	250	33,929	(3,941)	250	(4,191)
630200	MISC PUMPING EXP OTHER	5,746	1,066	4,680	9,323	1,100	8,223	3,988	1,100	2,888
633300	OR MN PUMP EQPT MAT OTHER	-	-	-	-	-	-	-	-	-
641100	GENERAL CHEMICALS	160,828	253,952	(93,124)	163,738	206,898	(43,160)	147,670	189,929	(42,259)
642100	GENERAL WT LABOR	104,608	9,485	95,123	157,128	16,934	140,194	110,914	16,934	93,980
642300	GENERAL WT EXPENSES	15,268	8,030	7,238	10,575	16,375	(5,800)	10,762	13,227	(2,465)
643100	MISC WT EXPENSES-CURRENT	8,254	7,598	656	816	6,117	(5,301)	8,354	7,279	1,075
643300	WASTE DISPOSAL EXP (CUR)	11,447	14,523	(3,076)	12,646	13,420	(774)	14,459	13,168	1,291
643310	AMORT WASTE DISPOSAL EXP	7,693	10,000	(2,307)	7,693	10,000	(2,307)	7,693	10,000	(2,307)
650000	OR MN WT SUPR & ENG	15,285	1,066	14,219	28,679	1,100	27,579	27,879	1,100	26,779

Kentucky American Water Company  
Case No. 2010-00036  
Response to PSCDR1\_#4

YEAR-2009		2009	2009		2009	2009		2009	2009	
AWW	Description	January Actual	January Budget	Variance	February Actual	February Budget	Variance	March Actual	March Budget	Variance
651100	OR MN WT STRUCT & IMP MAT	9,823	12,100	(2,277)	8,230	12,100	(3,870)	5,615	12,100	(6,485)
651120	AMORT DEF EXP WT STRUCT	12,284	14,582	(2,298)	12,284	14,582	(2,298)	13,640	14,582	(942)
660000	T&D RENTS	7,143	-	7,143	10,719	-	10,719	8,233	-	8,233
662100	T&D LINES EXPENSE	1,072	1,475	(403)	2,219	1,475	744	1,213	1,475	(262)
662200	T&D LINES LABOR	135,893	-	135,893	135,335	-	135,335	125,225	-	125,225
663400	MISC METER LABOR	-	-	-	-	-	-	3,507	-	3,507
665300	MISC T&D EXPENSES-CURRENT	27,340	32,012	(4,672)	38,102	32,512	5,590	27,904	32,512	(4,608)
666000	T&D RENTS	50	315	(265)	1,223	315	908	1,891	315	1,576
670000	OR MN T&D SUPR & ENG	130	-	130	878	-	878	619	-	619
671200	OR MN T&D STRUCT & IMP-LAB	1,575	-	1,575	1,360	-	1,360	1,498	-	1,498
672120	AMORT DEF EXP RES & STAND	6,113	721	5,392	6,113	721	5,392	6,113	721	5,392
672200	AMORT DEF EXP RES & STAND	1,982	-	1,982	3,163	-	3,163	1,453	-	1,453
673200	OR MN T&D MAINS LAB	30,423	-	30,423	21,517	-	21,517	21,669	-	21,669
675200	OR MN SERVICES LAB	18,955	-	18,955	21,348	-	21,348	12,946	-	12,946
676200	OR MN METERS LAB	9,656	-	9,656	(12,099)	-	(12,099)	1,801	-	1,801
676400	OR MN METER INSTALL LAB	12,975	-	12,975	2,702	-	2,702	3,866	-	3,866
678100	OR MN OTHER T&D PLANT MAT	27,416	34,775	(7,359)	11,504	34,775	(23,271)	47,835	40,275	7,560
902200	METER READING LABOR	10,024	-	10,024	8,060	-	8,060	18,461	-	18,461
903100	CONTRACT & ORDERS EXPENS	1,726	-	1,726	(1,319)	-	(1,319)	1,505	-	1,505
903200	CONTRACTS & ORDERS LABOR	58,565	-	58,565	55,508	-	55,508	52,320	-	52,320
903300	COLLECTING EXPENSES	15,840	20,900	(5,060)	14,420	20,900	(6,480)	24,704	20,900	3,804
903520	BILLING & ACCTNG OTH EXP	72,074	77,590	(5,516)	73,074	72,356	718	71,032	75,044	(4,012)
904000	UNCOLLECTIBLE ACCOUNTS	37,092	36,674	418	52,751	34,525	18,226	22,740	37,472	(14,732)
905100	MISC CUST ACCTNG EXPENSES	(573)	525	(1,098)	164	525	(361)	151	525	(374)
920000	ADM & GENERAL SALARIES	103,879	530,935	(427,056)	67,092	485,630	(418,538)	97,764	529,723	(431,959)
920500	INCENTIVE PLAN EXPENSE	27,696	29,381	(1,685)	22,912	26,717	(3,805)	(15,849)	29,381	(45,230)
921100	EXPENSES OF EMPLOYEES	2,168	5,168	(3,000)	3,500	5,600	(2,100)	4,378	14,014	(9,636)
921130	DUES FOR CLUBS-TAXABLE	5,965	9,809	(3,844)	7,875	4,121	3,754	1,241	1,241	-
921200	MISC OFFICE EXP SUP	36,173	37,716	(1,543)	20,869	35,355	(14,486)	39,122	40,956	(1,834)
923100	SERVICE COMPANY CHARGES	727,866	629,076	98,790	571,232	582,083	(10,851)	522,967	631,004	(108,037)
923300	LEGAL SERVICES	7,379	6,550	829	41,350	6,550	34,800	4,419	6,550	(2,131)
923500	OTHER SERVICES-CURRENT	43,457	58,040	(14,583)	75,765	59,190	16,575	78,994	72,590	6,404
924000	PROPERTY INSURANCE	13,221	3,368	9,853	13,353	3,368	9,985	13,353	3,368	9,985
925110	WORKMENS COMP PREMIUM EXP	11,773	12,680	(907)	11,612	12,680	(1,068)	11,285	12,680	(1,395)
925300	INJURIES & DAMAGES EXP	(2,164)	1,000	(3,164)	(2,757)	1,000	(3,757)	(5,954)	1,000	(6,954)
925400	GENERAL LIABILITY	29,388	43,870	(14,482)	29,388	43,870	(14,482)	17,927	43,870	(25,943)
926100	ACCRUED OPEB EXPENSE	88,315	47,000	41,315	84,450	47,000	37,450	81,143	47,000	34,143
926110	GROUP INSURANCE PREM EXP	119,343	110,083	9,260	120,408	110,083	10,325	121,504	110,083	11,421
926160	GROUP INS CAP (A & B)	(26,474)	-	(26,474)	(28,632)	-	(28,632)	(32,311)	-	(32,311)
926200	OTHER WELFARE EXPENSES	1,205	7,100	(5,895)	550	11,900	(11,350)	4,768	6,000	(1,232)
926250	401-K CONTRIBUTIONS EXPENSE	9,367	9,049	318	8,009	8,240	(231)	10,773	8,987	1,786
926400	PENSION PLAN EXPENSE	123,308	50,479	72,829	116,546	50,479	66,067	121,577	50,479	71,098
926600	OTHER PENSION PLAN EXP	8,331	9,500	(1,169)	7,200	9,500	(2,300)	7,915	9,500	(1,585)
928100	PENSIONS CAP (C & R)	12,443	12,700	(257)	12,443	12,700	(257)	12,443	12,700	(257)
928300	AMORT OTHER REGULATRY EXP	1,022	853	169	1,022	853	169	1,022	853	169
928400	OTH REGULATORY EXP-CURRENT	17,396	6,490	10,906	12,710	11,795	915	6,510	14,977	(8,467)
930210	MISC GENERAL EXP-CURRENT	28,843	25,373	3,470	47,563	32,401	15,162	38,091	37,243	848
930230	MISC GENERAL EXP-CURRENT	2,367	4,600	(2,233)	2,871	4,600	(1,729)	1,218	4,600	(3,382)
930260	MEALS & TRAVEL EXPENSES-TAXA	548	2,051	(1,503)	990	1,778	(788)	1,376	2,601	(1,225)
930270	DONATIONS-ILL	-	-	-	-	-	-	-	-	-
930510	LOBBYING EXPENSES	4,000	-	4,000	4,040	-	4,040	-	-	-
930600	TRANSPORTATION EXPENSES	48,772	83,162	(34,390)	42,540	83,858	(41,318)	59,635	83,162	(23,527)
930880	MISC GEN EXP-COMPANY DUES	2,168	2,537	(369)	2,133	2,642	(509)	33,401	30,037	3,364
930890	MISC GEN EXP-OTHER	8,643	4,212	4,431	9,145	1,712	7,433	12,225	2,334	9,891
931000	ADM & GENERAL RENTS	5,128	4,414	714	(796)	4,414	(5,210)	2,397	4,414	(2,017)
932100	OR MN A&G STRUC & IMP MAT	8,543	9,808	(1,265)	8,924	9,808	(884)	7,965	9,808	(1,843)
932700	OR MN A&G MISC PROPTY MAT	2,220	4,300	(2,080)	2,172	2,567	(395)	2,910	5,804	(2,894)

Kentucky American Water Company  
Case No. 2010-00036  
Response to PSCDR1\_#4

YEAR-2009		2009	2009		2009	2009		2009	2009	
AWW	Description	April Actual	April Budget	Variance	May Actual	May Budget	Variance	June Actual	June Budget	Variance
651100	OR MN WT STRUCT & IMP MAT	10,367	20,100	(9,733)	7,905	12,100	(4,195)	6,513	42,100	(35,587)
651120	AMORT DEF EXP WT STRUCT	12,367	14,582	(2,215)	12,700	14,582	(1,882)	12,367	14,582	(2,215)
660000	T&D RENTS	7,657	-	7,657	7,466	-	7,466	1,432	-	1,432
662100	T&D LINES EXPENSE	2,076	1,475	601	1,217	1,475	(258)	1,638	1,475	163
662200	T&D LINES LABOR	146,214	-	146,214	134,386	-	134,386	211,097	-	211,097
663400	MISC METER LABOR	1,457	-	1,457	4,235	-	4,235	2,751	-	2,751
665300	MISC T&D EXPENSES-CURRENT	7,327	30,446	(23,119)	20,212	27,312	(7,100)	18,069	26,312	(8,243)
666000	T&D RENTS	1,161	315	846	437	315	122	150	315	(165)
670000	OR MN T&D SUPR & ENG	1,056	-	1,056	1,856	-	1,856	2,746	-	2,746
671200	OR MN T&D STRUCT & IMP-LAB	1,073	-	1,073	1,171	-	1,171	1,966	-	1,966
672120	AMORT DEF EXP RES & STAND	6,113	721	5,392	6,113	721	5,392	13,286	721	12,565
672200	AMORT DEF EXP RES & STAND	1,158	-	1,158	159	-	159	942	-	942
673200	OR MN T&D MAINS LAB	31,151	-	31,151	32,906	-	32,906	33,305	-	33,305
675200	OR MN SERVICES LAB	14,969	-	14,969	16,107	-	16,107	27,782	-	27,782
676200	OR MN METERS LAB	3,745	-	3,745	3,698	-	3,698	6,729	-	6,729
676400	OR MN METER INSTALL LAB	10,484	-	10,484	11,417	-	11,417	18,143	-	18,143
678100	OR MN OTHER T&D PLANT MAT	27,461	40,775	(13,314)	29,427	40,775	(11,348)	73,929	44,275	29,654
902200	METER READING LABOR	18,819	-	18,819	24,640	-	24,640	30,806	-	30,806
903100	CONTRACT & ORDERS EXPENS	(1,244)	-	(1,244)	(260)	-	(260)	1,109	-	1,109
903200	CONTRACTS & ORDERS LABOR	48,065	-	48,065	45,859	-	45,859	75,818	-	75,818
903300	COLLECTING EXPENSES	25,795	20,900	4,895	20,362	20,900	(538)	23,137	20,900	2,237
903520	BILLING & ACCTNG OTH EXP	67,369	75,044	(7,675)	72,333	75,044	(2,711)	78,132	75,044	3,088
904000	UNCOLLECTIBLE ACCOUNTS	(16,916)	36,807	(53,723)	40,109	39,930	179	69,313	53,779	15,534
905100	MISC CUST ACCTNG EXPENSES	638	525	113	468	525	(57)	438	525	(87)
920000	ADM & GENERAL SALARIES	102,771	540,264	(437,493)	76,514	518,863	(442,349)	(69,350)	538,838	(608,188)
920500	INCENTIVE PLAN EXPENSE	23,306	30,557	(7,251)	26,041	29,170	(3,129)	22,721	30,557	(7,836)
921100	EXPENSES OF EMPLOYEES	3,995	8,244	(4,249)	10,466	7,213	3,253	6,495	20,919	(14,424)
921130	DUES FOR CLUBS-TAXABLE	1,930	2,080	(150)	1,025	1,777	(752)	2,600	1,500	1,100
921200	MISC OFFICE EXP SUP	35,625	37,943	(2,318)	34,372	31,405	2,967	26,221	35,556	(9,335)
923100	SERVICE COMPANY CHARGES	649,473	637,992	11,481	645,113	619,566	25,547	719,246	650,353	68,893
923300	LEGAL SERVICES	13,369	6,550	6,819	24,352	6,550	17,802	8,879	6,550	2,329
923500	OTHER SERVICES-CURRENT	89,892	62,590	27,302	84,301	82,390	1,911	96,117	76,590	19,527
924000	PROPERTY INSURANCE	13,353	3,368	9,985	13,261	3,368	9,893	13,353	3,368	9,985
925110	WORKMENS COMP PREMIUM EXP	12,103	12,680	(577)	12,343	12,680	(337)	11,290	12,680	(1,390)
925300	INJURIES & DAMAGES EXP	(635)	1,000	(1,635)	171	1,000	(829)	175	1,000	(825)
925400	GENERAL LIABILITY	29,384	43,870	(14,486)	29,375	43,870	(14,495)	34,979	43,870	(8,891)
926100	ACCRUED OPEB EXPENSE	86,896	47,000	39,896	86,959	47,000	39,959	80,700	47,000	33,700
926110	GROUP INSURANCE PREM EXP	121,737	110,083	11,654	120,623	110,083	10,540	110,480	110,083	397
926160	GROUP INS CAP (A & B)	(24,656)	-	(24,656)	(22,379)	-	(22,379)	(32,387)	-	(32,387)
926200	OTHER WELFARE EXPENSES	310	12,400	(12,090)	1,389	11,300	(9,911)	2,326	1,400	926
926250	401-K CONTRIBUTIONS EXPENSE	8,943	9,238	(295)	8,780	8,867	(87)	8,588	9,173	(585)
926400	PENSION PLAN EXPENSE	117,440	50,479	66,961	120,894	50,479	70,415	112,391	50,479	61,912
926600	OTHER PENSION PLAN EXP	8,642	9,600	(958)	7,941	9,600	(1,659)	8,755	9,600	(845)
928100	PENSIONS CAP (C & R)	12,443	12,700	(257)	12,443	12,700	(257)	23,605	29,367	(5,762)
928300	AMORT OTHER REGULATRY EXP	1,022	853	169	1,022	853	169	1,299	853	446
928400	OTH REGULATORY EXP-CURRENT	8,410	8,612	(202)	14,614	11,795	2,819	16,593	34,073	(17,480)
930210	MISC GENERAL EXP-CURRENT	12,908	18,410	(5,502)	3,639	43,468	(39,829)	16,074	31,976	(15,902)
930230	MISC GENERAL EXP-CURRENT	848	4,600	(3,752)	392	4,600	(4,208)	9,308	4,600	4,708
930260	MEALS & TRAVEL EXPENSES-TAXA	851	1,771	(920)	915	2,228	(1,313)	1,357	1,721	(364)
930270	DONATIONS-ILL	-	-	-	-	-	-	-	-	-
930510	LOBBYING EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	36,047	83,162	(47,115)	31,342	83,162	(51,820)	52,331	83,162	(30,831)
930880	MISC GEN EXP-COMPANY DUES	(18,404)	2,537	(20,941)	5,275	2,537	2,738	5,952	2,537	3,415
930890	MISC GEN EXP-OTHER	3,204	9,517	(6,313)	1,813	5,373	(3,560)	(10,456)	2,167	(12,623)
931000	ADM & GENERAL RENTS	2,444	4,414	(1,970)	1,717	4,414	(2,697)	1,671	4,414	(2,743)
932100	OR MN A&G STRUC & IMP MAT	5,792	9,808	(4,016)	10,529	9,808	721	8,408	9,808	(1,400)
932700	OR MN A&G MISC PROPTY MAT	827	310	517	2,390	3,662	(1,272)	5,293	765	4,528

Kentucky American Water Company  
Case No. 2010-00036  
Response to PSCDR1\_#4

YEAR-2009										
AWW	Description	2009 July Actual	2009 July Budget	Variance	2009 August Actual	2009 August Budget	Variance	2009 September Actual	2009 September Budget	Variance
651100	OR MN WT STRUCT & IMP MAT	33,463	47,100	(13,637)	22,630	12,100	10,530	14,374	12,100	2,274
651120	AMORT DEF EXP WT STRUCT	12,367	14,582	(2,215)	11,952	14,167	(2,215)	11,952	14,167	(2,215)
660000	T&D RENTS	7,792	-	7,792	5,673	-	5,673	6,196	-	6,196
662100	T&D LINES EXPENSE	1,523	1,475	48	2,060	1,475	585	1,725	1,475	250
662200	T&D LINES LABOR	144,321	-	144,321	146,997	-	146,997	224,990	-	224,990
663400	MISC METER LABOR	5,156	-	5,156	5,594	-	5,594	1,573	-	1,573
665300	MISC T&D EXPENSES-CURRENT	36,004	31,812	4,192	37,583	30,312	7,271	26,083	31,812	(5,729)
666000	T&D RENTS	-	315	(315)	100	315	(215)	4,502	315	4,187
670000	OR MN T&D SUPR & ENG	4,407	-	4,407	2,512	-	2,512	862	-	862
671200	OR MN T&D STRUCT & IMP-LAB	1,463	-	1,463	1,456	-	1,456	1,811	-	1,811
672120	AMORT DEF EXP RES & STAND	13,286	721	12,565	13,286	721	12,565	13,286	721	12,565
672200	AMORT DEF EXP RES & STAND	818	-	818	801	-	801	1,136	-	1,136
673200	OR MN T&D MAINS LAB	20,752	-	20,752	19,111	-	19,111	17,219	-	17,219
675200	OR MN SERVICES LAB	19,593	-	19,593	18,569	-	18,569	20,413	-	20,413
676200	OR MN METERS LAB	4,567	-	4,567	3,429	-	3,429	5,757	-	5,757
676400	OR MN METER INSTALL LAB	14,375	-	14,375	18,744	-	18,744	13,585	-	13,585
678100	OR MN OTHER T&D PLANT MAT	44,433	49,775	(5,342)	46,087	40,775	5,312	57,328	44,775	12,553
902200	METER READING LABOR	23,198	-	23,198	21,351	-	21,351	24,579	-	24,579
903100	CONTRACT & ORDERS EXPENS	(326)	-	(326)	(539)	-	(539)	54	-	54
903200	CONTRACTS & ORDERS LABOR	54,790	-	54,790	49,784	-	49,784	39,536	-	39,536
903300	COLLECTING EXPENSES	26,265	20,900	5,365	24,169	20,900	3,269	26,796	20,900	5,896
903520	BILLING & ACCTNG OTH EXP	82,448	75,044	7,404	87,548	75,044	12,504	85,241	75,044	10,197
904000	UNCOLLECTIBLE ACCOUNTS	71,363	57,659	13,704	40,525	58,945	(18,420)	20,928	57,758	(36,830)
905100	MISC CUST ACCTNG EXPENSES	1,017	525	492	(608)	525	(1,133)	(152)	525	(677)
920000	ADM & GENERAL SALARIES	140,059	563,018	(422,959)	87,367	516,553	(429,186)	113,917	540,442	(426,525)
920500	INCENTIVE PLAN EXPENSE	22,202	33,207	(11,005)	22,199	30,323	(8,124)	29,640	31,766	(2,126)
921100	EXPENSES OF EMPLOYEES	9,978	9,968	10	2,844	19,468	(16,624)	8,758	8,543	215
921130	DUES FOR CLUBS-TAXABLE	2,339	1,100	1,239	3,048	700	2,348	1,036	2,487	(1,451)
921200	MISC OFFICE EXP SUP	44,979	33,429	11,550	41,077	33,745	7,332	51,007	32,241	18,766
923100	SERVICE COMPANY CHARGES	723,085	667,327	55,758	691,063	610,408	80,655	710,093	648,022	62,071
923300	LEGAL SERVICES	(277)	6,550	(6,827)	18,245	6,550	11,695	18,849	6,550	12,299
923500	OTHER SERVICES-CURRENT	45,555	62,390	(16,835)	65,978	61,790	4,188	100,652	72,490	28,162
924000	PROPERTY INSURANCE	13,384	3,368	10,016	13,348	3,368	9,980	13,348	3,368	9,980
925110	WORKMENS COMP PREMIUM EXP	12,663	12,680	(17)	12,555	12,680	(125)	12,464	12,680	(216)
925300	INJURIES & DAMAGES EXP	(175)	1,000	(1,175)	(1,984)	1,000	(2,984)	-	1,000	(1,000)
925400	GENERAL LIABILITY	29,384	43,870	(14,486)	29,022	43,870	(14,848)	(15,131)	43,870	(59,001)
926100	ACCRUED OPEB EXPENSE	89,058	47,000	42,058	85,254	47,000	38,254	83,939	47,000	36,939
926110	GROUP INSURANCE PREM EXP	120,459	110,083	10,376	117,726	110,083	7,643	120,192	110,083	10,109
926160	GROUP INS CAP (A & B)	(19,341)	-	(19,341)	(12,560)	-	(12,560)	(13,089)	-	(13,089)
926200	OTHER WELFARE EXPENSES	1,504	2,800	(1,296)	5,168	8,800	(3,632)	5,902	3,100	2,802
926250	401-K CONTRIBUTIONS EXPENSE	10,508	9,786	722	8,747	8,946	(199)	9,324	9,399	(75)
926400	PENSION PLAN EXPENSE	123,747	50,479	73,268	117,137	50,479	66,658	115,229	50,479	64,750
926600	OTHER PENSION PLAN EXP	9,293	9,800	(507)	9,080	9,800	(720)	10,442	9,800	642
928100	PENSIONS CAP (C & R)	23,803	29,367	(5,564)	24,621	29,367	(4,746)	24,010	29,367	(5,357)
928300	AMORT OTHER REGULATRY EXP	1,299	853	446	1,299	853	446	1,299	853	446
928400	OTH REGULATORY EXP-CURRENT	9,745	22,404	(12,659)	9,695	19,221	(9,526)	22,938	11,795	11,143
930210	MISC GENERAL EXP-CURRENT	11,912	15,928	(4,016)	181,654	17,837	163,817	30,729	26,139	4,590
930230	MISC GENERAL EXP-CURRENT	1,331	4,600	(3,269)	1,331	4,600	(3,269)	1,314	4,600	(3,286)
930260	MEALS & TRAVEL EXPENSES-TAXA	1,213	2,251	(1,038)	897	1,721	(824)	1,307	1,828	(521)
930270	DONATIONS-ILL	20	-	20	-	-	-	-	-	-
930510	LOBBYING EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	51,454	83,162	(31,708)	55,643	83,162	(27,519)	60,812	83,162	(22,350)
930880	MISC GEN EXP-COMPANY DUES	5,399	3,337	2,062	5,569	2,537	3,032	5,361	2,537	2,824
930890	MISC GEN EXP-OTHER	3,000	4,106	(1,106)	4,000	1,712	2,288	1,500	3,334	(1,834)
931000	ADM & GENERAL RENTS	1,167	4,414	(3,247)	577	4,414	(3,837)	1,084	4,414	(3,330)
932100	OR MN A&G STRUC & IMP MAT	7,751	9,808	(2,057)	19,827	9,808	10,019	8,506	9,808	(1,302)
932700	OR MN A&G MISC PROPTY MAT	578	390	188	6,616	1,624	4,992	2,235	372	1,863



Kentucky American Water Company  
Case No. 2010-00036  
Response to PSCDR1\_#4

YEAR-2009		2009	2009		2009	2009		2009	2009	
AWW	Description	October Actual	October Budget	Variance	November Actual	November Budget	Variance	December Actual	December Budget	Variance
651100	OR MN WT STRUCT & IMP MAT	11,134	16,100	(4,966)	304	12,100	(11,796)	25,930	12,100	13,830
651120	AMORT DEF EXP WT STRUCT	11,952	14,167	(2,215)	11,952	14,167	(2,215)	11,952	14,167	(2,215)
660000	T&D RENTS	7,489	-	7,489	1,598	-	1,598	5,946	-	5,946
662100	T&D LINES EXPENSE	1,092	1,475	(383)	1,313	1,475	(162)	3,823	1,475	2,348
662200	T&D LINES LABOR	164,564	-	164,564	210,132	-	210,132	179,082	-	179,082
663400	MISC METER LABOR	2,352	-	2,352	945	-	945	349	-	349
665300	MISC T&D EXPENSES-CURRENT	19,263	28,812	(9,549)	25,585	31,312	(5,727)	24,181	33,446	(9,265)
666000	T&D RENTS	(350)	315	(665)	-	315	(315)	956	315	641
670000	OR MN T&D SUPR & ENG	692	-	692	786	-	786	930	-	930
671200	OR MN T&D STRUCT & IMP-LAB	1,529	-	1,529	1,810	-	1,810	1,015	-	1,015
672120	AMORT DEF EXP RES & STAND	13,286	721	12,565	13,286	721	12,565	13,286	721	12,565
672200	AMORT DEF EXP RES & STAND	1,113	-	1,113	2,165	-	2,165	491	-	491
673200	OR MN T&D MAINS LAB	17,537	-	17,537	24,979	-	24,979	26,973	-	26,973
675200	OR MN SERVICES LAB	19,842	-	19,842	29,477	-	29,477	11,134	-	11,134
676200	OR MN METERS LAB	6,790	-	6,790	7,898	-	7,898	5,117	-	5,117
676400	OR MN METER INSTALL LAB	16,681	-	16,681	22,598	-	22,598	7,969	-	7,969
678100	OR MN OTHER T&D PLANT MAT	21,788	41,275	(19,487)	30,435	40,775	(10,340)	36,975	30,775	6,200
902200	METER READING LABOR	24,490	-	24,490	34,116	-	34,116	20,118	-	20,118
903100	CONTRACT & ORDERS EXPENS	2,086	-	2,086	316	-	316	(2,291)	-	(2,291)
903200	CONTRACTS & ORDERS LABOR	44,188	-	44,188	65,455	-	65,455	48,878	-	48,878
903300	COLLECTING EXPENSES	21,649	20,900	749	28,578	20,900	7,678	25,044	20,900	4,144
903520	BILLING & ACCTNG OTH EXP	88,723	75,044	13,679	85,393	75,044	10,349	81,591	75,044	6,547
904000	UNCOLLECTIBLE ACCOUNTS	77,566	55,906	21,660	28,594	50,112	(21,518)	1,839	47,877	(46,038)
905100	MISC CUST ACCTNG EXPENSES	290	525	(235)	(150)	525	(675)	1,115	525	590
920000	ADM & GENERAL SALARIES	110,948	538,838	(427,890)	(106,144)	528,159	(634,303)	144,058	573,544	(429,486)
920500	INCENTIVE PLAN EXPENSE	22,313	31,766	(9,453)	33,588	30,323	3,265	123,578	33,207	90,371
921100	EXPENSES OF EMPLOYEES	(246)	9,568	(9,814)	4,982	10,925	(5,943)	8,571	8,745	(174)
921130	DUES FOR CLUBS-TAXABLE	608	85	523	1,734	315	1,419	4,615	170	4,445
921200	MISC OFFICE EXP SUP	21,536	34,693	(13,157)	44,918	33,980	10,938	33,228	33,678	(450)
923100	SERVICE COMPANY CHARGES	673,982	638,092	35,890	701,732	622,371	79,361	811,674	661,908	149,766
923300	LEGAL SERVICES	14,610	6,550	8,060	14,218	6,550	7,668	975	6,550	(5,575)
923500	OTHER SERVICES-CURRENT	53,865	63,090	(9,225)	20,406	58,590	(38,184)	48,664	58,690	(10,026)
924000	PROPERTY INSURANCE	13,348	3,368	9,980	13,348	3,368	9,980	13,348	3,368	9,980
925110	WORKMENS COMP PREMIUM EXP	12,621	12,680	(59)	10,284	12,680	(2,396)	12,532	12,680	(148)
925300	INJURIES & DAMAGES EXP	-	1,000	(1,000)	-	1,000	(1,000)	-	1,000	(1,000)
925400	GENERAL LIABILITY	29,384	43,870	(14,486)	29,384	43,870	(14,486)	34,351	43,870	(9,519)
926100	ACCRUED OPEB EXPENSE	86,210	47,000	39,210	59,843	47,000	12,843	87,446	47,000	40,446
926110	GROUP INSURANCE PREM EXP	119,948	110,083	9,865	109,218	110,083	(865)	126,384	110,083	16,301
926160	GROUP INS CAP (A & B)	(12,171)	-	(12,171)	(14,103)	-	(14,103)	(16,732)	-	(16,732)
926200	OTHER WELFARE EXPENSES	1,093	18,500	(17,407)	5,144	5,300	(156)	(435)	4,750	(5,185)
926250	401-K CONTRIBUTIONS EXPENSE	9,088	9,333	(245)	7,651	9,247	(1,596)	7,196	10,036	(2,840)
926400	PENSION PLAN EXPENSE	118,527	50,479	68,048	78,338	50,479	27,859	121,195	50,479	70,716
926600	OTHER PENSION PLAN EXP	9,688	9,900	(212)	8,982	9,900	(918)	9,218	9,900	(682)
928100	PENSIONS CAP (C & R)	24,010	29,367	(5,357)	24,010	29,367	(5,357)	24,146	29,367	(5,221)
928300	AMORT OTHER REGULATRY EXP	1,299	853	446	1,299	853	446	1,299	853	446
928400	OTH REGULATORY EXP-CURRENT	7,275	6,490	785	8,710	6,490	2,220	9,098	6,490	2,608
930210	MISC GENERAL EXP-CURRENT	26,177	15,897	10,280	13,994	21,831	(7,837)	20,736	99,772	(79,036)
930230	MISC GENERAL EXP-CURRENT	1,320	4,600	(3,280)	2,054	4,600	(2,546)	1,326	4,600	(3,274)
930260	MEALS & TRAVEL EXPENSES-TAXA	589	2,051	(1,462)	1,337	2,028	(691)	2,762	3,537	(775)
930270	DONATIONS-ILL	-	-	-	-	-	-	-	-	-
930510	LOBBYING EXPENSES	-	-	-	-	-	-	-	-	-
930600	TRANSPORTATION EXPENSES	43,615	83,162	(39,547)	51,641	83,162	(31,521)	34,573	83,162	(48,589)
930880	MISC GEN EXP-COMPANY DUES	5,275	2,537	2,738	5,295	2,537	2,758	5,275	2,537	2,738
930890	MISC GEN EXP-OTHER	8,218	4,212	4,006	1,193	1,712	(519)	3,498	212	3,286
931000	ADM & GENERAL RENTS	1,992	4,414	(2,422)	2,085	4,414	(2,329)	2,104	4,414	(2,310)
932100	OR MN A&G STRUC & IMP MAT	8,563	9,808	(1,245)	706	9,808	(9,102)	12,759	9,808	2,951
932700	OR MN A&G MISC PROPTY MAT	849	933	(84)	2,970	425	2,545	1,591	1,314	277

**KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2010-00036  
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

---

**Witness:** Michael 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	\$345,298,235
Capitalization for Base Period	333,900,910
Difference	11,397,325
Difference as a Percentage of Capital	3.41%

Reconciling Items:

Bluegrass Water Project – not in rate base	(207,146)
Accounts Payable impact on working cash	9,322,451
Accrued Dividends	2,180,000
Other Working Cash Timing	102,020

For electronic version, refer to KAW\_R\_PSCDR1#5\_031610.pdf.

**KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2010-00036  
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

---

**Witness:** 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\_031610.pdf.

Kentucky-American Water Company  
Commission Data Request No. 1  
Case No. 2010-00036

Rate Base Components	Actual 2/28/2010	Base Period Amount	Difference	
Utility Plant In Service	381,736,551	385,169,760	3,433,209	Increase due to increased UPIS Investment (primarily KRSII Project)
Property Held for Future Use	-	-	-	
Utility Plant Acquisition Adjustments	280,765	11,963	(268,802)	Tri Village, Elk Lake, & Owenton not included in rate base
Accumulated Depreciation	(101,770,490)	(103,121,670)	(1,351,180)	3 months additional accumulated depreciation
Net Utility Plant in Service	280,246,826	282,060,053	1,813,227	
Construction Work in Progress	148,516,050	160,146,033	11,629,983	Change due to fluctuation in account from month to month (KRS II Project)
Working Capital Allowance	N/A	3,804,000	3,804,000	Rate case used lead lag study
Other Working Capital Allowance	606,992	642,421	35,429	Change due to fluctuation in account from month to month
Contributions in Aid of Construction	(46,735,967)	(47,860,213)	(1,124,246)	Difference due to receipts/refunds of contributions
Customer Advances	(13,528,404)	(16,921,528)	(3,393,124)	Difference due to receipts/refunds of advances.
Deferred Income Taxes	(36,380,742)	(38,238,685)	(1,857,943)	Additional deferred tax on UPIS and FAS 109 amortizations
Deferred Investment Tax Credits	(85,246)	(83,332)	1,914	Difference due to additional 3 months of amortization
Deferred Maintenance	1,884,503	2,422,653	538,150	Difference due to additional deferred maintenance projects (net of Amtz)
Deferred Debits	1,775,194	1,757,661	(17,533)	Difference due to additional 3 months of amortization
Other Rate Base Elements	(5,805,028)	(2,430,828)	3,374,200	Change due to fluctuation in account from month to month
Total Rate Base	330,494,178	345,298,235	14,804,057	

Kentucky-American Water Company  
 Commission Data Request No. 1  
 Case No. 2010-00036

Capital Structure Class of Capital	Amount Outstanding 2/28/2010	Percent To Total	JDITC 2/28/2010	Total 2/28/2010	Base Period	
					Adjusted Capital	Difference
Short Term Debt	36,084,623	11.37%	107,867	36,192,490	46,493,434	10,300,944
Long Term Debt	144,990,000	45.68%	433,417	145,423,417	140,682,835	(4,740,582)
Preferred Stock	5,945,600	1.87%	17,773	5,963,373	5,951,739	(11,634)
Common Equity	<u>130,392,626</u>	<u>41.08%</u>	<u>389,781</u>	<u>130,782,407</u>	<u>140,772,902</u>	<u>9,990,495</u>
<b>Total Capital</b>	<b>317,412,849</b>	<b>100.00%</b>	<b>948,838</b>	<b>318,361,687</b>	<b>333,900,910</b>	<b>15,539,223</b>
					Difference as a Percent of Base Period	4.65%

The difference in short term debt is due mainly to the construction of the pool 3 treatment plant, long term debt difference is due to a sinking fund payment due March 2010, common equity is due an equity infusion May 2010 and the remaining difference is related to the allocation of JDITC to the elements of the capital structure.

Kentucky-American Water Company  
Commission Data Request No. 1  
Case No. 2010-00036

Income Statement

	Twelve Months 2/28/2010	Base Period 5/31/2010	Difference	
Operating Revenues	63,215,497	67,042,231	3,826,734	Difference due to water sales from customer growth. Base period has not been adjusted for normalization sponsored by Dr. Spitznagel.
Operating Expenses:				
Operation & Maintenance	31,531,199	33,264,400	1,733,201	Production costs, labor, uncollectibles, postage, transportation, contract services
Depreciation	7,414,847	7,867,005	452,158	Depreciation on additional UPIS
Amortization	517,276	516,980	(296)	Reflects 3 months additional amortization
Taxes Other	3,646,212	4,080,774	434,562	Increases in property tax plus increased revenue
State Income Taxes	1,150,451	1,177,694	27,243	
Federal Income Taxes	5,572,591	6,319,076	746,485	
Total Operating Expenses	49,832,576	53,225,929	3,393,353	
Utility Operating Income	13,382,921	13,816,302	433,381	
Other Income/Net	4,040,285	7,040,676	3,000,391	AFUDC on additional investment
Income Before Deductions	17,423,206	20,856,978	3,433,772	
Income Deductions				
Interest on LTD	5,444,996	9,044,525	3,599,529	Annualized interest on \$45.39 million issued on 6/23/09 and \$26.0 million issued on 9/1/09
Amortization of Debt Expense	110,781	148,576	37,795	
Interest on Bank Debt	287,021	181,336	(105,685)	Fluctuations due to CAPEX spending for KRS II Project and permanent financing placements
Other Interest	8,920	-	(8,920)	
Total Income Deductions	5,851,718	9,374,437	3,522,719	
Net Income	11,571,488	11,482,542	(88,946)	

**KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2010-00036  
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

---

**Witness:** Lance Williams

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 of 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

CIMC. Projects over \$10 million are individually approved by the Board of Directors; 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. 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 the document, refer to KAW\_R\_PSCDR1#7\_031610.pdf.



**KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2010-00036  
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

---

**Witness:** Lance Williams

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\_031610.pdf.

STRATEGIC CAPITAL EXPENDITURE PLAN		U.S. \$									
Business Unit	Business Unit No.	Project Title	Overall Total	5-Year Total	Prior	Total 2010	Total 2011	Total 2012	Total 2013	Total 2014	
<b>REQUIRING PROJECTS</b>											
<b>Projects Funded by Others (Contrib. / Adv. / Refunds)</b>											
Kentucky	DV Projects		33,348,866	24,460,000		3,560,000	4,900,000	5,100,000	5,400,000	5,500,000	
Kentucky	A	Mains - New	3,571,637	2,950,000		400,000	639,000	639,000	639,000	639,000	
Kentucky	B	Mains - Replaced / Restored	6,204,570	4,631,200		565,000	1,005,300	1,005,300	1,005,300	1,050,300	
Kentucky	C	Mains - Unscheduled	1,723,187	1,212,600		244,400	239,400	239,400	239,400	250,000	
Kentucky	D	Mains - Relocated	6,166,863	5,016,200		950,000	1,005,300	1,005,300	1,005,300	1,050,300	
Kentucky	E	Hydrants, Valves, and Manholes - New	1,342,740	1,040,000		200,000	200,000	200,000	200,000	210,000	
Kentucky	F	Hydrants, Valves, and Manholes - Replaced	1,189,360	985,000		175,000	200,000	200,000	200,000	210,000	
Kentucky	G	Services and Laterals - New	7,307,543	5,169,660		874,660	1,065,000	1,065,000	1,065,000	1,100,000	
Kentucky	H	Services and Laterals - Replaced	9,478,126	7,690,975		1,240,975	1,600,000	1,600,000	1,600,000	1,650,000	
Kentucky	I	Meters - New	6,939,715	5,821,340		971,340	1,200,000	1,200,000	1,200,000	1,250,000	
Kentucky	J	Meters - Replaced	11,691,442	8,334,929		1,584,929	2,200,000	1,500,000	1,200,000	1,250,000	
Kentucky	K	ITS Equipment and Systems	1,094,708	722,750		111,090	165,540	170,640	143,740	131,740	
Kentucky	L	SCADA Equipment and Systems	869,394	674,226		103,500	119,025	136,879	157,411	157,411	
Kentucky	M	Security Equipment and Systems	96,266	50,000		10,000	10,000	10,000	10,000	10,000	
Kentucky	N	Offices and Operations Centers	2,760,000	400,000		60,000	60,000	60,000	60,000	60,000	
Kentucky	O	Offices - Equipment	1,170,000	200,000		170,000	170,000	170,000	170,000	170,000	
Kentucky	P	Process Plant Equipment	3,470,987	1,856,000		617,000	575,000	575,000	575,000	592,000	
Kentucky	Q	Process Plant Facilities and Equipment	6,769,107	5,040,000		750,000	1,030,000	1,030,000	1,030,000	1,200,000	
Kentucky	R	Capitalized Tank Rehabilitation / Painting	140,138								
Kentucky	S	Engineering Studies	755,355	500,000		100,000	100,000	100,000	100,000	100,000	
<b>Total Recurring Projects</b>			<b>73,074,339</b>	<b>54,234,880</b>		<b>9,387,894</b>	<b>11,550,565</b>	<b>10,868,519</b>	<b>10,982,151</b>	<b>11,445,751</b>	
<b>CENTRALLY SPONSORED PROJECTS</b>											
Kentucky	CS-1201-1	Business Transformation 2009	211,056		211,056						
Kentucky	CS-1201-3	Business Transformation 2010 - 2014	12,771,812	12,771,812		4,036,079	2,703,513	2,383,957	2,063,656	1,574,608	
<b>Total Centrally Sponsored Projects</b>			<b>12,982,868</b>	<b>12,771,812</b>		<b>4,036,079</b>	<b>2,703,513</b>	<b>2,383,957</b>	<b>2,063,656</b>	<b>1,574,608</b>	
<b>INVESTMENT PROJECTS</b>											
Kentucky	12020204	Source of Supply Project Dev	2,200,060	128,360	2,071,700						
Kentucky	12020607	New WTP On Pool 3 of Kentucky	161,691,600	29,381,785	132,309,815		200,000				
Kentucky	IP-1202-5	North Broadway Main Replacement	2,770,076	1,151,929	1,618,147						
Kentucky	IP-1202-6	Install 34,000' of 16" along Carrick Pike	2,700,439	2,617,266	83,003		1,000,000	1,617,266	1,200,000	1,700,000	
Kentucky	IP-1202-9	Install 22,700' of 12" in Todds and Cleveland Rd	2,490,000	2,450,000			90,000	900,000	2,000,000	1,660,000	
Kentucky	IP-1202-10	Install 16,000' of 12" along I-75	1,660,000	1,660,000							
Kentucky	IP-1202-11	Install 18,000' of 12" Russell Cave Rd	1,820,000	1,820,000							
Kentucky	IP-1202-12	Install 14,700' of 12" & 3800' of 8" Greenwich Rd	1,660,000	1,660,000							
Kentucky	IP-1202-13	UV Installation - KR/SFRS (332)	7,000,000	7,000,000				150,000	6,850,000	1,660,000	
Kentucky	IP-1202-16	North Upper St Main Replacement (343)	1,050,000	1,050,000					1,050,000		
Kentucky	IP-1202-17	South Limestone Replacement	532,854	532,854							
Kentucky	IP-1202-18	US 25 Relocation	3,200,000	3,200,000							
Kentucky	IP-1202-19	Leestown Road	1,500,000	1,500,000			1,500,000				
Kentucky	IP-1202-20	KY Major Highway	4,275,000	4,275,000				725,000	1,950,000	1,600,000	
Kentucky	IP-1202-21	KRS High Service Pumping	5,000,000	5,000,000				5,000,000			
Kentucky	IP-1202-22	KRS Raw Water Transfer	200,000	200,000			200,000				
Kentucky	IP-1202-23	KRS Carbon and Pre-Chlorine Feed	500,000	500,000					500,000		
Kentucky	IP-1202-24	Pool 3 Grid Connection	7,900,000	7,900,000						7,900,000	
Kentucky	IP-1202-25	42-Inch Main SCADA	390,000	390,000						390,000	
Kentucky	IP-1202-26	KRS Hydrometeor Rehabilitation	390,000	390,000						390,000	
Kentucky	IP-1202-27	KRS Hydrometeor Rehabilitation	390,000	390,000						390,000	
Kentucky	IP-1202-28	New Ground Storage	2,000,000	2,000,000						2,000,000	
Kentucky	IP-1202-29	KRS II WTP & PS Vibration	180,000	180,000						180,000	
Kentucky	IP-1202-30	Power Reliability at Remote Sites	240,000	240,000				180,000			
Kentucky	IP-1202-31	KRS Raw Water Access	1,000,000	1,000,000			950,000	240,000			
Kentucky	IP-1202-32	Lexington Operations Center	2,000,000	2,000,000							
Kentucky	IP-1202-33	Northern Division Connection	7,000,000	7,000,000			4,700,000	2,300,000			
<b>Total Investment Projects</b>			<b>356,152,345</b>	<b>92,287,193</b>	<b>136,082,665</b>	<b>36,244,928</b>	<b>8,600,000</b>	<b>11,912,266</b>	<b>13,550,000</b>	<b>21,980,000</b>	
<b>Total Investment and Recurring Projects</b>			<b>429,227,283</b>	<b>146,522,073</b>	<b>136,082,665</b>	<b>53,228,901</b>	<b>27,754,078</b>	<b>30,274,742</b>	<b>31,995,807</b>	<b>40,500,359</b>	

**KENTUCKY-AMERICAN WATER COMPANY**  
**CASE NO. 2010-00036**  
**COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

---

**Witness:** Lance Williams

9. a. For each construction project that Kentucky-American has commenced from January 1, 2000 through December 31, 2009, 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; and
  - (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.
- b. Please see attached.
- c. Please refer to the excel file that was filed electronically as KAW\_R\_PSCDR1#9\_031610.xls.

For the electronic version of this document, refer to KAW\_R\_PSCDR1#9\_031610.pdf.



Kentucky American Water  
Case No. 2010-00036  
Construction Projects  
As of 2009

Schedule 1  
Page 2 of 20  
Witness Responsible:  
Lance Williams

Type of Filing: X Original Updated Revised  
Worksheet Reference No(s):

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>													
02-02	2002 MAJOR HIGHWAY RELOCATIONS	\$ 19,206	\$ -	\$ 19,206		0.00%			0	Jan-02	Dec-02	Jan-02	Nov-02
02-04	SOURCE OF SUPPLY DEVELOPMENT	\$ 106,607	\$ 64,200	\$ 42,407	166.06%	0.08%			0	Apr-02	Dec-03	Jun-01	Jan-02
03-02	MAJOR HIGHWAY RELOCATIONS	\$ 267,429	\$ -	\$ 267,429		0.00%			0	Jan-03	Dec-03	Jan-03	Oct-03
04-02	MAJOR HIGHWAY RELOCATIONS (343)	\$ 25,969	\$ 49,930	\$ (23,961)	52.01%	0.06%			0	Jan-04	N/A	n/a	n/a
05-01	GROUND STORAGE TANK	\$ -	\$ 122,870	\$ (122,870)	0.00%	0.15%			0	Jul-05	Dec-07	n/a	n/a
05-08	KENTUCKY RELIABILITY IMPROVEMENT	\$ 163,786	\$ 80,000	\$ 83,786	204.73%	0.10%	7,529,870	6,239,562	1,290,308	Dec-05	Jul-07	Dec-05	Jul-09
06-02	YARNALLTON ROAD MAIN EXTENSION	\$ (1,929)	\$ -	\$ (1,929)		0.00%	442,103	200,000	242,103	Mar-06	Sep-07	Aug-06	Jan-09
06-07	NEW WTP POOL 3 OF KENTUCKY	\$ 86,106,960	\$ 59,986,790	\$ 26,120,170	143.54%	72.65%			0	May-06	Dec-10	May-06	Jan-09
12020701	INCLINE CAR REPLACEMENT AT KRS	\$ -	\$ 815,288	\$ (815,288)	0.00%	0.99%			0	Jan-07	Oct-09	Feb-07	Dec-08
12020702	MAJOR HIGHWAY RELOCATIONS 2007	\$ (23,290)	\$ -	\$ (23,290)		0.00%			0	Jan-07	Dec-07	Mar-07	
1202-5	NORTH BROADWAY MAIN REPLACEMENT	\$ 1,264,105	\$ 2,470,076	\$ (1,205,971)	51.18%	2.99%			0	Dec-07	Jun-09	Mar-08	
1232-1	OWENTON CHEMICAL BULK STORAGE	\$ 2,185	\$ 29,123	\$ (26,938)	7.50%	0.04%			0	Apr-08	Jan-09	Apr-08	
1202-6	CARRICK ROAD MAIN EXTENSION	\$ 25,590	\$ 2,637,494	\$ (2,611,904)	0.97%	3.19%			0	May-08	May-09	May-08	
CS-1201-1	BUSINESS TRANSFORMATION	\$ 211,056	\$ 356,822	\$ (145,766)	59.15%	0.43%			0	Jan-09	Dec-09	Jan-09	
		\$ 88,167,674	\$ 66,612,593	\$ 21,555,081	132.36%	0.00%							



Kentucky American Water  
Case No. 2010-00036  
Construction Projects  
As of 2008

Schedule 1  
Page 4 of 20  
Witness Responsible:  
Lance Williams

Type of Filing: X Original Updated Revised  
Worksheet Reference No(s):

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>													
02-02	2002 MAJOR HIGHWAY RELOCATIONS	\$ 40	\$ -	\$ 40	543.20%	0.00%			0	Jan-02	Dec-02	Jan-02	Nov-02
02-04	SOURCE OF SUPPLY DEVELOPMENT	\$ 348,734	\$ 64,200	\$ 284,534		0.12%			0	Apr-02	Dec-03	Jun-01	Nov-02
03-01	ELEVATED STORAGE TANK - 2.0 MG	\$ (31)	\$ -	\$ (31)		0.00%			0	May-03	Dec-05	Jul-03	Dec-05
03-03	ELECTRICAL & RELIABILITY IMPROVEMENTS	\$ 337	\$ -	\$ 337		0.00%			0	Jan-03	Jul-04	Jun-03	Dec-05
04-02	MAJOR HIGHWAY RELOCATIONS (343)	\$ 290,942	\$ 2,935,000	\$ (2,644,058)	9.91%	5.31%	2,285,900	2,150,000	135,899	Jan-04	N/A	n/a	n/a
04-03	OWEN COUNTY MAIN EXTENSIONS (343)	\$ 316,963	\$ -	\$ 316,963		0.00%			0	Oct-04	Dec-07	Oct-04	Sep-08
05-02	RUSSELL CAVE ROAD MAIN - 34,000' OF 12" (343)	\$ (196)	\$ -	\$ (196)		0.00%			0	Apr-05	Dec-07	Aug-05	Dec-06
05-05	REPLACE TRAC-VAC SYSTEM AT RRS (332)	\$ 96,037	\$ -	\$ 96,037		0.00%			0	Apr-05	Dec-06	Apr-05	Nov-08
05-06	SLUDGE HANDLING IMPROVEMENT	\$ 172,653	\$ 50,000	\$ 122,653	345.31%	0.09%	1,236,264	994,000	242,264	Apr-05	Dec-08	Apr-05	Oct-08
05-08	KENTUCKY RELIABILITY IMPROVEMENT	\$ 1,359,117	\$ 1,210,964	\$ 148,153	112.23%	2.19%	2,199,181	1,910,000	289,181	Dec-05	Jul-07	Dec-05	Dec-06
06-01	VALVE HOUSE UPGRADES AT KRS	\$ (38,142)	\$ -	\$ (38,142)		0.00%			0	Jan-06	Dec-06	Jan-06	Dec-06
06-02	YARNALLTON ROAD MAIN EXTENSION	\$ 414,412	\$ -	\$ 414,412		0.00%			0	Mar-06	Sep-07	Aug-06	Nov-07
06-04	OWEN COUNTY SCADA SYSTEM	\$ 3,005	\$ -	\$ 3,005		0.00%			0	Feb-06	Dec-06	Apr-06	Nov-07
06-05	MALLARD POINT PRESSURE	\$ 270	\$ -	\$ 270		0.00%			0	Jan-06	Nov-06	Mar-06	Aug-07
06-06	PARKER'S MILL PUMP & DIESEL	\$ (394)	\$ -	\$ (394)		0.00%			0	Feb-06	Dec-06	Mar-06	Oct-07
06-07	NEW WTP POOL 3 OF KENTUCKY	\$ 41,822,905	\$ 33,310,430	\$ 8,512,475	125.55%	60.26%			0	May-06	Dec-10	May-06	Oct-07
06-13	HIGHWAY RELOCATION - CLAYS MILL	\$ -	\$ 850,000	\$ (850,000)	0.00%	1.54%			0	Jan-06	Apr-07	Jul-06	n/a
12020701	INCLINE CAR REPLACEMENT AT KRS	\$ 138,047	\$ 280,709	\$ (142,662)	49.18%	0.51%	194,940	1,150,000	(955,060)	Jan-07	Oct-09	Feb-07	Dec-08
12020702	MAJOR HIGHWAY RELOCATIONS 2007	\$ (102,688)	\$ -	\$ (102,688)		0.00%			0	Jan-07	Dec-07	Mar-07	Dec-08
1202-5	NORTH BROADWAY MAIN REPLACEMENT	\$ 299,377	\$ 2,350,000	\$ (2,050,623)	12.74%	4.25%			0	Jan-07	Jun-09	Mar-08	Mar-08
1232-1	OWENTON CHEMICAL BULK STORAGE	\$ 81,520	\$ 824,836	\$ (743,316)	9.88%	1.49%			0	Dec-07	Jun-09	Apr-08	Apr-08
1202-6	CARRICK ROAD MAIN EXTENSION	\$ 62,506	\$ -	\$ 62,506		0.00%			0	Apr-08	May-08	May-08	May-08
12320507	CHEMICAL FEED IMPROVEMENTS	\$ (37,670)	\$ -	\$ (37,670)		0.00%			0	Dec-08	Nov-06	Jun-06	Sep-07
		\$ 45,227,743	\$ 41,876,139	\$ 3,351,604	108.00%	0.00%							







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
80	DEVELOPER/GOVERNMENTAL CONTRIBUTIONS	\$ 6,486,690	\$ 4,500,000	\$ 1,986,690	144.15%	30.09%							
81	NETWORK - REPLACEMENT/RENEWAL	\$ 2,126,151	\$ 650,000	\$ 1,476,151	327.10%	4.35%							
82	NETWORK - EXTENSION	\$ 651,509	\$ 460,000	\$ 191,509	141.63%	3.08%							
83	HYDRANTS - REPLACEMENTS	\$ 176,730	\$ 26,000	\$ 150,730	679.73%	0.17%							
84	HYDRANTS - NEW	\$ 492,568	\$ 506,000	\$ (13,432)	- 97.35%	3.38%							
85	SERVICES - REPLACEMENT	\$ 868,071	\$ 525,000	\$ 343,071	165.35%	3.51%							
86	SERVICES - NEW	\$ 1,326,578	\$ 1,180,100	\$ 146,478	112.41%	7.89%							
87	METERS - REPLACEMENT	\$ 1,297,577	\$ 600,000	\$ 697,577	216.26%	4.01%							
88	METERS - NEW	\$ 1,551,511	\$ 1,118,900	\$ 432,611	138.66%	7.48%							
89	ITS EQUIPMENT & SYSTEMS	\$ 146,310	\$ 100,000	\$ 46,310	146.31%	0.67%							
90	OFFICES AND OPERATIONS CENTERS	\$ 79,428	\$ 54,000	\$ 25,428	147.09%	0.36%							
91	VEHICLES	\$ 694,765	\$ -	\$ 694,765	-	0.00%							
92	TOOLS AND EQUIPMENT	\$ 590,832	\$ 150,000	\$ 440,832	393.89%	1.00%							
93	PROCESS PLANT - REPLACEMENTS	\$ 845,297	\$ 225,000	\$ 620,297	375.69%	1.50%							
94	PROCESS PLANT - ADDITIONS	\$ 196,118	\$ 50,000	\$ 146,118	392.24%	0.33%							
95	TREATMENT MEDIA REPLACEMENT & PROCESS REHAB (if capitalized)	\$ 7,020	\$ -	\$ 7,020	-	0.00%							
96	TANK REHABILITATION/PAINTING (if capitalized)	\$ -	\$ -	\$ -	-	0.00%							
97	COMPREHENSIVE PLANNING STUDIES (if capitalized)	\$ 65,926	\$ 300,000	\$ (234,074)	- 21.98%	0.00%							
	TOTAL	17,603,080	10,445,000	7,158,080	168.53%								
	ENTER ITEM 80 AND SUBTRACT	6,486,690	4,500,000	1,986,690									
	TOTAL ITEM 81 - 97	11,116,390	5,945,000	5,171,390	186.99%								



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
80	DEVELOPER/GOVERNMENTAL CONTRIBUTIONS	\$ 6,000,465	\$ 4,080,000	\$ 1,920,465	147.07%	23.71%							
81	NETWORK - REPLACEMENT/RENEWAL	\$ 489,069	\$ 600,000	\$ (110,931)	81.51%	3.49%							
82	NETWORK - EXTENSION	\$ 676,942	\$ 255,000	\$ 421,942	265.47%	1.48%							
83	HYDRANTS - REPLACEMENTS	\$ 23,370	\$ 25,500	\$ (2,130)	91.65%	0.15%							
84	HYDRANTS - NEW	\$ 547,823	\$ 300,000	\$ 247,823	182.61%	1.74%							
85	SERVICES - REPLACEMENT	\$ 738,960	\$ 500,000	\$ 238,960	147.79%	2.91%							
86	SERVICES - NEW	\$ 1,281,490	\$ 1,157,000	\$ 124,490	110.76%	6.72%							
87	METERS - REPLACEMENT	\$ 485,925	\$ 416,800	\$ 69,125	116.58%	2.42%							
88	METERS - NEW	\$ 1,064,681	\$ 1,121,500	\$ (56,819)	94.93%	6.52%							
89	ITS EQUIPMENT & SYSTEMS	\$ 81,511	\$ 75,500	\$ 6,011	107.96%	0.44%							
90	OFFICES AND OPERATIONS CENTERS	\$ 93,531	\$ 55,000	\$ 38,531	170.06%	0.32%							
91	VEHICLES	\$ 6,533	\$ -	\$ 6,533	-	0.00%							
92	TOOLS AND EQUIPMENT	\$ 202,116	\$ 160,000	\$ 42,116	126.32%	0.93%							
93	PROCESS PLANT - REPLACEMENTS	\$ 441,263	\$ 350,000	\$ 91,263	126.08%	2.03%							
94	PROCESS PLANT - ADDITIONS	\$ 10,170	\$ 50,000	\$ (39,830)	20.34%	0.29%							
95	TREATMENT MEDIA REPLACEMENT & PROCESS REHAB (if capitalized)	\$ 167,212	\$ -	\$ 167,212	-	0.00%							
96	TANK REHABILITATION/PAINTING (if capitalized)	\$ -	\$ -	\$ -	-	0.00%							
97	COMPREHENSIVE PLANNING STUDIES (if capitalized)	\$ -	\$ -	\$ -	-	0.00%							
	TOTAL	12,311,062	9,146,300	3,164,762	134.60%								
	ENTER ITEM 80 AND SUBTRACT	6,000,465	4,080,000	1,920,465									
	TOTAL ITEM 81 - 97	6,310,596	5,066,300	1,244,296	124.56%								





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	Jul-04	Jun-03	Dec-05
04-02	MAJOR HIGHWAY RELOCATIONS	\$ 567,181	\$ 400,000	\$ 167,181	141.80%	2.56%				Jan-04	n/a	n/a	n/a
04-03	OWEN COUNTY MAIN EXTENSIONS	\$ -	\$ 60,000	\$ (60,000)	0.00%	0.38%				Oct-04	Dec-07	Oct-04	Jan-06
04-04	BUSINESS PROCESS EFFICIENCY PROJECT & ORCOM BUDGE	\$ -	\$ 1,190,593	\$ (1,190,593)	0.00%	7.63%				Jan-04	Dec-04	Jan-04	Dec-04
04-06	REPLACE FILTER MEDIA 3 & 4	\$ 274,466	\$ -	\$ 274,466		0.00%	275,760	250,000	25,760	Mar-05	Jul-05	Sep-04	Dec-04
92-12	BLUEGRASS WATER PROJECT	\$ 49,109	\$ -	\$ 49,109		0.00%				Jul-92	Dec-96	Sep-92	Dec-03
96-19	CUSTOMER SERVICE SOFTWARE	\$ 45,257	\$ -	\$ 45,257		0.00%				Dec-96	Jun-99	Nov-96	Dec-03
98-01	INTEGRATED RESOURCE PLAN	\$ 30,465	\$ -	\$ 30,465		0.00%				Feb-98	Sep-99	Feb-99	Dec-06
98-08	SURGE PROTECTION KRS	\$ 1,862	\$ -	\$ 1,862		0.00%				Apr-98	Nov-99	Aug-98	Dec-06
		4,554,325	6,905,173	(2,350,848)	65.96%								

















Kentucky American Water  
Case No. 2010 - 00036  
Construction Projects  
As of 2000

Schedule 1  
Page 20 of 20  
Witness Responsible:  
Lance Williams

Type of Filing: X Original Updated Revised  
Worksheet Reference No(s):

	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
92-12	INVESTMENT PROJECTS	360,035	270,000	90,035	133.35%	2.04%	624,258	4,800,000	(4,175,742)	Jul-92	Dec-96	Sep-92	Jan-00
96-18	BLUEGRASS WATER PROJECT	0	0	0	0.00%	0.00%	0	0	0	Jan-96	May-98	Feb-96	Jan-00
96-19	KRS - ADDITIONAL RESIDUALS HANDLING FACILITY	(18,679)	0	(18,679)	0.00%	0.00%	0	0	0	Oct-96	Jun-98	Oct-96	Dec-99
97-03	AVON TANK AND BOOSTER PUMP	158,669	347,000	(188,331)	45.73%	2.62%	0	0	0	Dec-96	Jun-99	Nov-96	Dec-03
97-08	CUSTOMER SERVICE SOFTWARE	20,396	0	20,396	89.06%	4.24%	286,636	250,000	36,636	Sep-97	Apr-98	Nov-97	Mar-00
98-01	BACKWASH WASTE SYSTEM - KRS	500,307	562,000	(61,493)	112.54%	1.74%	0	0	0	Mar-97	Oct-99	May-97	Jul-01
98-05	CHEMICAL SYSTEMS IMPROVEMENTS	258,836	230,000	28,836	50.30%	0.00%	0	0	0	Feb-98	Sep-99	Feb-99	Jul-01
98-08	INTEGRATED RESOURCE PLAN	107,393	213,500	(106,107)	19.45%	0.00%	0	0	0	Feb-98	Oct-98	Jan-99	Jul-01
98-09	LEESTOWN ROAD (PHASE II)	25,046	0	25,046	0.00%	0.00%	0	0	0	Apr-98	Nov-99	Aug-98	Jul-01
98-12	SURGE PROTECTION/KRS	6,048	0	6,048	0.00%	0.00%	0	0	0	Feb-98	Nov-98	Aug-98	Jul-01
99-02	UPGRADE CART WINCH AT INTAKE - KRS	58,361	300,000	(241,639)	6.42%	0.00%	131,023	140,000	(8,977)	Jun-97	Nov-97	Aug-98	Dec-01
99-03	CLARK COUNTY MAINS IMPROVEMENTS	26,587	0	26,587	0.00%	0.00%	1,491,202	1,500,000	(8,798)	Sep-99	Nov-99	Sep-99	Mar-00
99-04	REPLACE FILTER VALVES @ KRS	811,003	850,000	(38,997)	0.00%	0.00%	576,558	530,000	46,558	Feb-99	Dec-00	Mar-99	Aug-00
99-05	SCOTT COUNTY MAINS	84,148	0	84,148	0.00%	0.00%	171,611	230,000	(58,389)	Jan-99	Dec-99	Feb-99	Aug-00
99-07	REPLACE TANK TELEMETRY - KRS	17,922	0	17,922	3.02%	0.00%	0	0	0	Aug-99	Aug-00	May-99	Jan-00
99-08	ELECTRIC RENOVATIONS @ KRS, JACOBSON	388,322	400,000	(11,678)	97.08%	0.00%	0	0	0	Aug-99	Aug-00	Aug-99	Oct-01
00-01	BOURBON COUNTY MAIN EXTENSIONS	1,056,386	1,150,000	(93,614)	91.86%	8.68%	227,152	212,000	15,152	Mar-00	May-00	Jan-00	Apr-00
00-02	US 62 RELOCATION	227,152	212,000	15,152	107.15%	1.60%	0	0	0	Mar-00	Dec-00	Mar-00	Dec-01
00-03	REBUILD UNDERDRAIN OF KRS FILTERS 5 & 6	8,053	50,000	(41,947)	16.11%	0.38%	0	0	0	Mar-00	Dec-00	Mar-00	Dec-01
00-04	PARIS PIKE RELOCATION - DESIGN	30,716	70,000	(39,284)	43.88%	0.71%	0	0	0	Feb-00	Sep-00	Nov-00	Dec-01
00-05	HARRODSBURG ROAD RELOCATION - DESIGN	102,724	94,000	8,724	109.28%	0.00%	0	0	0	Mar-00	Nov-00	Mar-00	Dec-01
00-05	RICHMOND ROAD RELOCATION - DESIGN	70,000	0	70,000	0.00%	0.00%	0	0	0	Nov-00	Dec-00	Jan-00	Sep-01
00-05	HARRISON COUNTY MAIN EXTENSION	4,299,625	4,748,500	(448,875)	90.55%	0.00%	0	0	0	Nov-00	Dec-00	Jan-00	Sep-01
00-05	GRAND TOTAL INVESTMENT PROJECTS	4,299,625	4,748,500	(448,875)	90.55%	0.00%	0	0	0	Nov-00	Dec-00	Jan-00	Sep-01



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

FOR THE YEAR 2009

INVESTMENT PROJECTS	EXPLANATION	ACTUAL PROJECT COST	ORIGINAL INVESTMENT PROJECT COST	ORIGINAL BUDGET		START	END
				START	END		
05-08 KENTUCKY RELIABILITY IMPROVEMENT	Construction was shutdown during peak demand. Bids exceeded original estimate and scope was expanded during construction.	7,529,870	6,239,562	Dec-05	Jul-07	Dec-05	Jul-09
06-02 YARNALLTON ROAD MAIN EXTENSION	KAW was looking to increase the size of Yarnallton as a possible secondary feed to the 42-inch transmission main. After careful consideration it was determined not to be effective. Scope was expanded during construction from original budget.	442,103	200,000	Mar-06	Sep-07	Aug-06	Jan-09
GRAND TOTAL COMPLETED BP'S		\$7,971,973	\$6,439,562				

**KENTUCKY AMERICAN WATER - COMPARISON OF ACTUAL VS. BUDGETED CONSTRUCTION EXPENDITURES - FOR THE YEAR 2008**

	INVESTMENT PROJECTS	EXPLANATION	ACTUAL PROJECT COST	ORIGINAL INVESTMENT PROJECT COST	ORIGINAL BUDGET		START	END
					START	END		
04-03	OWEN COUNTY MAIN EXTENSIONS (343)	Weather delays and tough laying conditions delayed project.	2,285,900	2,150,001	Oct-04	Dec-07	Oct-04	Sep-08
05-05	REPLACE TRAC-VAC SYSTEM AT RRS (332)	Construction was shutdown during peak demand which delayed schedule and increased contractor costs.	1,236,264	994,000	Apr-05	Dec-06	Apr-05	Nov-08
05-06	SLUDGE HANDLING IMPROVEMENT	Construction was shutdown during peak demand which delayed schedule and increased contractor costs.	2,199,181	1,910,000	Apr-05	Dec-08	Apr-05	Oct-08
12020701	INCLINE CAR REPLACEMENT AT KRS	Project was put on hold to conduct a study. Phase one was completed for safety.	194,940	1,150,000	Jan-07	Oct-09	Feb-07	Dec-08
	<b>GRAND TOTAL COMPLETED BP'S</b>		<b>\$5,916,286</b>	<b>\$6,204,001</b>				

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	1/06	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	1/06	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	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	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	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	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	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		
97-08	CHEMICAL SYSTEMS IMPROVEMENTS	1,546,550	600,000	3/97	10/99	5/97	7/01
98-05	4,000' OF 12" LEESTOWN ROAD	280,500	320,000	2/98	10/98	1/99	7/01
98-12	CLARK COUNTY MAINS IMPROVEMENTS	1,159,682	2,000,000	6/97	11/97	8/98	12/01
99-07	BOURBON COUNTY MAIN EXTENSIONS	935,228	916,000	8/99	8/00	8/99	10/01
99-08	US 62 RELOCATION	1,792,597	1,800,000	8/99	12/00	8/99	12/01
00-05	HARRISON COUNTY MAIN EXTENSION	157,970	120,000	11/00	12/00	11/00	9/01
01-01	SECURITY SYSTEM IMPROVEMENTS	659,244	350,000	1/01	12/01	11/00	12/01
01-09	ACQUISITION OF SOUTH SHORE	0	1,550,000	1/01	7/01	4/01	12/01
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 COMPANY  
CASE NO. 2010-00036  
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

---

**Witness:** Lance Williams

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 month period 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\_031610.pdf.

**KENTUCKY AMERICAN WATER**  
**CASE NO: 2010-00036**  
**CONSTRUCTION WORK IN PROGRESS**  
**AS OF JUNE 2008**

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: Lance Williams

Line No.	Project Number	Description of Project	Accumulated Costs			Total Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
			Construction Amount	AFUDC Capitalized	Indirect Costs			
1	00000012	Conversion Funding Project	3,492	0	0	100%	3,492	NA
2	1202000A	LEX-Invest Item A	(5,696)	0	(5,696)		(5,696)	NA
3	1202000R	LEX-Retirements	3,151	0	3,151		3,151	NA
4	12020080	Developer/Govt. Contributions	(1,650)	0	(1,650)		(1,650)	NA
5	12020081	Network - Replace/Renew	228	(43,212)	(42,985)		(42,985)	NA
6	12020083	Hydrants - Replacement	0	28	28		28	NA
7	12020084	Hydrants New	0	112	112		112	NA
8	12020086	Services New	(16,988)	0	(16,988)		(16,988)	NA
9	12020087	Meters - Replacement	12,238	0	12,238		12,238	NA
10	12020088	Meters New	(45,238)	0	(45,238)		(45,238)	NA
11	12020093	Process Plant - Replacement	1,677	0	1,677		1,677	NA
12	12020105	LEX-Russell Cave Road Tank-1.0	350	0	350		350	100.00%
13	12020201	LEX-Leestown Rd Main Improvmts	108,182	42,772	150,955		150,955	90.69%
14	12020202	LEX-Major Highway Relocations	1	0	1		1	100.00%
15	12020204	Source of Supply Project Dev	1,856,489	0	1,856,489		1,856,489	84.28%
16	12020301	Elevated Storage Tank - 2 MG	397	0	397		397	100.00%
17	12020402	Major Highway Relocations	355,726	27,110	382,836		382,836	11.73%
18	12020506	Sludge Handling Improvement	0	0	0		0	100.00%
19	12020508	Kentucky Reliability Improvemt	7,007,255	365,145	7,372,400		7,372,400	97.95%
20	12020602	Yanallton Road Main Extension	29,688	1,216	30,904		30,904	6.99%
21	12020607	New WTP On Pool 3 of Kentucky	7,341,805	367,566	7,709,371		7,709,371	4.75%
22	12020701	KENTUCKY INCLINE CAR	84,355	32	84,387		84,387	43.29%
23	12020702	KY MAJOR HIGHWAY	221,544	9,795	231,339		231,339	13.84%
24	12300081	Network - Replace/Renew	0	(0)	(0)		(0)	NA
25	12300604	Owen County SCADA System	0	0	0		0	100.00%
26	12320087	Meters - Replacement	4,605	0	4,605		4,605	NA
27	DV-1202-1	Projects Funded by Others	179,034	0	179,034		179,034	NA
28	DV-1230-1	Projects Funded by Others	195	6	201		201	NA
29	IP-1202-5	Nth. Broadway Main Replacement	17,878	93	17,972		17,972	NA
30	IP-1202-6	Carrick Rd Main Extension	40,963	2	40,965		40,965	NA
31	IP-1232-1	Owenton-Post Acquisition Phase 2	31,656	140	31,796		31,796	NA
32	RP-1201-R1	Capitalized Tank Rehabilitation / Paint	20,965	234	21,200		21,200	NA
33	RP-1202-B1	Mains - Replaced / Restored	60,407	10,654	71,061		71,061	NA
34	RP-1202-C1	Mains - Unscheduled	34,151	0	34,151		34,151	NA
35	RP-1202-D1	Mains - Relocated	107,960	1,896	109,856		109,856	NA
36	RP-1202-E1	Hydrants, Valves, and Manholes-New	841	0	841		841	NA
37	RP-1202-F1	Hydrants, Valves, and Manholes-Rep	5,233	0	5,233		5,233	NA
38	RP-1202-G1	Services and Laterals - New	7,072	0	7,072		7,072	NA
39	RP-1202-H1	Services and Laterals - Replaced	70	0	70		70	NA
40	RP-1202-I1	Meters - New	999,670	26,059	1,025,729		1,025,729	NA
41	RP-1202-J1	Meters - Replaced	2,278,612	53,638	2,332,250		2,332,250	NA
42	RP-1202-K1	ITS Equipment and Systems	41,174	2	41,176		41,176	NA
43	RP-1202-L1	SCADA Equipment and Systems	1,074	0	1,074		1,074	NA
44	RP-1202-M1	Security Equipment and Systems	4,000	0	4,000		4,000	NA
45	RP-1202-N1	Offices and Operations Centers	70,833	267	71,100		71,100	NA
46	RP-1202-Q1	Process Plant - Facilities and Equi	217,135	1,259	218,393		218,393	NA
47	RP-1202-S1	Engineering Studies	54,005	1,389	55,394		55,394	NA
48	RP-1230-G1	Services and Laterals - New	10	0	10		10	NA
49	RP-1230-H1	Services and Laterals - Replaced	9,797	0	9,797		9,797	NA
50	RP-1230-I1	Meters - New	5	0	5		5	NA
51	RP-1230-J1	Meters - Replaced	1,353	0	1,353		1,353	NA
52	RP-1232-F1	Hydrants, Valves, and Manholes-Rep	16,280	0	16,280		16,280	NA
53	RP-1232-G1	Services and Laterals - New	1,368	0	1,368		1,368	NA
54	RP-1232-H1	Services and Laterals - Replaced	17,916	0	17,916		17,916	NA
55	RP-1232-I1	Meters - New	(3,510)	0	(3,510)		(3,510)	NA
56	RP-1232-J1	Meters - Replaced	425	0	425		425	NA
57	RP-1232-K1	ITS Equipment and Systems	606	2	608		608	NA
58	RP-1232-Q1	Process Plant - Facilities and Equi	5,833	10	5,843		5,843	NA
59	RP-1232-S1	Engineering Studies	3,994	6	4,000		4,000	NA
			21,188,615	866,221	0	22,054,836	22,054,836	

**KENTUCKY AMERICAN WATER**  
**CASE NO: 2010-00036**  
**CONSTRUCTION WORK IN PROGRESS**  
**AS OF JULY 2008**

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

PSCDR1#10

PAGE 2 OF 12

Witness Responsible: Lance Williams

Line No.	Project Number	Description of Project	Accumulated Costs			Total Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
			Construction Amount	AFUDC Capitalized	Indirect Costs			
1	00000012	Conversion Funding Project	3,492	-	-	100%	3,492	NA
2	1202000A	LEX-Invest Item A	(5,696)	-	-		(5,696)	NA
3	1202000R	LEX-Retirements	2,381	-	-		2,381	NA
4	12020080	Developer/Govt. Contributions	(1,650)	-	-		(1,650)	NA
5	12020081	Network - Replace/Renew	228	6	-		234	NA
6	12020083	Hydrants - Replacement	0	0	0		0	NA
7	12020084	Hydrants New	0	112	-		112	NA
8	12020086	Services New	427	-	-		427	NA
9	12020087	Meters - Replacement	12,238	-	-		12,238	NA
10	12020088	Meters New	(45,238)	-	-		(45,238)	NA
11	12020093	Process Plant - Replacement	1,677	-	-		1,677	NA
12	12020105	LEX-Russell Cave Road Tank-1.0	350	-	-		350	100.00%
13	12020201	LEX-Leestown Rd Main Improvmts	108,182	42,772	-		150,955	90.69%
14	12020202	LEX-Major Highway Relocations	0	-	0		0	100.00%
15	12020204	Source of Supply Project Dev	1,888,764	-	-		1,888,764	85.74%
16	12020301	Elevated Storage Tank - 2 MG	398	-	-		398	100.00%
17	12020303	Electrical reliability upgrde	337	-	-		337	100.00%
18	12020402	Major Highway Relocations	353,266	29,429	-		382,695	11.73%
19	12020508	Kentucky Reliability Improvemt	6,995,400	410,083	-		7,405,483	98.39%
20	12020602	Yanallton Road Main Extension	31,549	1,395	-		32,944	7.45%
21	12020607	New WTP On Pool 3 of Kentucky	13,970,849	398,914	-		14,369,763	8.85%
22	12020701	KENTUCKY INCLINE CAR	133,319	341	-		133,660	68.56%
23	12020702	KY MAJOR HIGHWAY	221,544	11,343	-		232,887	13.94%
24	12300604	Owen County SCADA System	0	-	0		0	100.00%
25	12320087	Meters - Replacement	7,309	-	-		7,309	NA
26	DV-1202-1	Projects Funded by Others	334,424	-	-		334,424	NA
27	DV-1230-1	Projects Funded by Others	195	6	-		201	NA
28	IP-1202-5	Nth. Broadway Main Replacement	20,547	173	-		20,721	NA
29	IP-1202-6	Carrick Rd Main Extension	42,293	51	-		42,344	NA
30	IP-1232-1	Owenton-Post Acquisition Phase 2	34,807	239	-		35,046	NA
31	RP-1201-R1	Capitalized Tank Rehabilitation / Paint	25,696	318	-		26,015	NA
32	RP-1202-B1	Mains - Replaced / Restored	18,389	9,953	-		28,343	NA
33	RP-1202-C1	Mains - Unscheduled	36,346	-	-		36,346	NA
34	RP-1202-D1	Mains - Relocated	133,202	2,622	-		135,824	NA
35	RP-1202-E1	Hydrants, Valves, and Manholes-New	841	-	-		841	NA
36	RP-1202-F1	Hydrants, Valves, and Manholes-Rep	1,044	-	-		1,044	NA
37	RP-1202-G1	Services and Laterals - New	3,382	-	-		3,382	NA
38	RP-1202-H1	Services and Laterals - Replaced	70	-	-		70	NA
39	RP-1202-I1	Meters - New	987,858	32,655	-		1,020,513	NA
40	RP-1202-J1	Meters - Replaced	2,444,600	69,352	-		2,513,952	NA
41	RP-1202-K1	ITS Equipment and Systems	185,234	557	-		185,791	NA
42	RP-1202-L1	SCADA Equipment and Systems	3,211	3	-		3,214	NA
43	RP-1202-N1	Offices and Operations Centers	81,888	457	-		82,346	NA
44	RP-1202-Q1	Process Plant - Facilities and Equi	196,723	1,444	-		198,167	NA
45	RP-1202-S1	Engineering Studies	55,155	1,738	-		56,894	NA
46	RP-1230-J1	Meters - Replaced	1,353	-	-		1,353	NA
47	RP-1232-F1	Hydrants, Valves, and Manholes-Rep	10,905	-	-		10,905	NA
48	RP-1232-H1	Services and Laterals - Replaced	31,294	-	-		31,294	NA
49	RP-1232-J1	Meters - Replaced	18,510	-	-		18,510	NA
50	RP-1232-K1	ITS Equipment and Systems	606	4	-		610	NA
51	RP-1232-Q1	Process Plant - Facilities and Equi	5,833	10	-		5,843	NA
52	RP-1232-S1	Engineering Studies	13,330	23	-		13,353	NA
			<u>28,366,861</u>	<u>1,014,003</u>	<u>0</u>		<u>29,380,865</u>	
							<u>29,380,865</u>	

**KENTUCKY AMERICAN WATER  
CASE NO: 2010-00036  
CONSTRUCTION WORK IN PROGRESS  
AS OF AUGUST 2008**

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: Lance Williams

Line No.	Project Number	Description of Project	Accumulated Costs			Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
			Construction Amount	AFUDC Capitalized	Indirect Costs				
1	00000012	Conversion Funding Project	3,492	-	-	3,492	100%	3,492	NA
2	1202000A	LEX-Invest Item A	(5,696)	-	-	(5,696)		(5,696)	NA
3	1202000R	LEX-Retirements	2,381	-	-	2,381		2,381	NA
4	12020080	Developer/Govt. Contributions	(1,647)	-	-	(1,647)		(1,647)	NA
5	12020081	Network - Replace/Renew	228	0	0	228		228	NA
6	12020084	Hydrants New	0	112	-	112		112	NA
7	12020086	Services New	427	-	-	427		427	NA
8	12020087	Meters - Replacement	12,238	-	-	12,238		12,238	NA
9	12020088	Meters New	(45,767)	-	-	(45,767)		(45,767)	NA
10	12020105	LEX-Russell Cave Road Tank-1.0	350	-	-	350		350	100.00%
11	12020201	LEX-Leestown Rd Main Improvmts	108,182	42,772	-	150,955		150,955	90.69%
12	12020202	LEX-Major Highway Relocations	0	-	-	0		0	100.00%
13	12020204	Source of Supply Project Dev	1,893,837	-	-	1,893,837		1,893,837	85.97%
14	12020301	Elevated Storage Tank - 2 MG	398	-	-	398		398	100.00%
15	12020303	Electrical reliability upgrde	337	-	-	337		337	100.00%
16	12020402	Major Highway Relocations	19,951	-	-	19,951		19,951	0.61%
17	12020508	Kentucky Reliability Improvemt	6,951,331	455,454	-	7,406,785		7,406,785	98.40%
18	12020602	Yanallton Road Main Extension	43,793	1,651	-	45,444		45,444	10.27%
19	12020607	New WTP On Pool 3 of Kentucky	19,169,006	447,139	-	19,616,145		19,616,145	12.07%
20	12020701	KENTUCKY INCLINE CAR	144,599	1,093	-	145,692		145,692	74.74%
21	12020702	KY MAJOR HIGHWAY	221,544	12,122	-	233,666		233,666	13.98%
22	12300604	Owen County SCADA System	0	-	-	0		0	100.00%
23	DV-1202-1	Projects Funded by Others	235,072	2	-	235,074		235,074	NA
24	DV-1230-1	Projects Funded by Others	195	6	-	201		201	NA
25	IP-1202-5	Nth. Broadway Main Replacement	73,551	270	-	73,821		73,821	NA
26	IP-1202-6	Carrick Rd Main Extension	42,198	146	-	42,344		42,344	NA
27	IP-1232-1	Owenton-Post Acquisition Phase 2	54,291	474	-	54,764		54,764	NA
28	RP-1201-R1	Capitalized Tank Rehabilitation / Paint	31,718	412	-	32,130		32,130	NA
29	RP-1202-B1	Mains - Replaced / Restored	72,095	10,118	-	82,213		82,213	NA
30	RP-1202-C1	Mains - Unscheduled	43,581	-	-	43,581		43,581	NA
31	RP-1202-D1	Mains - Relocated	58,134	1,925	-	60,059		60,059	NA
32	RP-1202-E1	Hydrants, Valves, and Manholes-New	2,324	5	-	2,329		2,329	NA
33	RP-1202-F1	Hydrants, Valves, and Manholes-Rep	1,044	-	-	1,044		1,044	NA
34	RP-1202-G1	Services and Laterals - New	3,583	-	-	3,583		3,583	NA
35	RP-1202-H1	Services and Laterals - Replaced	70	-	-	70		70	NA
36	RP-1202-I1	Meters - New	1,015,074	39,461	-	1,054,535		1,054,535	NA
37	RP-1202-J1	Meters - Replaced	2,529,524	83,745	-	2,613,270		2,613,270	NA
38	RP-1202-K1	ITS Equipment and Systems	222,695	1,836	-	224,532		224,532	NA
39	RP-1202-L1	SCADA Equipment and Systems	8,541	23	-	8,564		8,564	NA
40	RP-1202-M1	Security Equipment and Systems	478	2	-	480		480	NA
41	RP-1202-N1	Offices and Operations Centers	380,692	714	-	381,407		381,407	NA
42	RP-1202-O1	Vehicles	131,610	-	-	131,610		131,610	NA
43	RP-1202-Q1	Process Plant - Facilities and Equi	164,480	1,602	-	166,082		166,082	NA
44	RP-1202-S1	Engineering Studies	68,780	2,113	-	70,894		70,894	NA
45	RP-1230-G1	Services and Laterals - New	52	-	-	52		52	NA
46	RP-1230-H1	Services and Laterals - Replaced	16,217	-	-	16,217		16,217	NA
47	RP-1230-I1	Meters - New	4,442	-	-	4,442		4,442	NA
48	RP-1230-J1	Meters - Replaced	2,423	-	-	2,423		2,423	NA
49	RP-1232-F1	Hydrants, Valves, and Manholes-Rep	11,919	-	-	11,919		11,919	NA
50	RP-1232-H1	Services and Laterals - Replaced	43,864	-	-	43,864		43,864	NA
51	RP-1232-J1	Meters - Replaced	28,211	-	-	28,211		28,211	NA
52	RP-1232-Q1	Process Plant - Facilities and Equi	5,833	10	-	5,843		5,843	NA
53	RP-1232-S1	Engineering Studies	16,301	52	-	16,353		16,353	NA
			<u>33,787,977</u>	<u>1,103,259</u>	<u>0</u>	<u>34,891,236</u>		<u>34,891,236</u>	

**KENTUCKY AMERICAN WATER  
CASE NO: 2010-00036  
CONSTRUCTION WORK IN PROGRESS  
AS OF SEPTEMBER 2008**

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: Lance Williams

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	1,497	-	-	1,497	100%	1,497	NA
2	1202000R	LEX-Retirements	519	-	-	519		519	NA
3	12020080	Developer/Govt. Contributions	2,241	-	-	2,241		2,241	NA
4	12020084	Hydrants New	0	112	-	112		112	NA
5	12020087	Meters - Replacement	12,238	-	-	12,238		12,238	NA
6	12020088	Meters New	(45,767)	-	-	(45,767)		(45,767)	NA
7	12020201	LEX-Leestown Rd Main Improvmts	108,182	42,772	-	150,955		150,955	90.69%
8	12020204	Source of Supply Project Dev	1,907,332	-	-	1,907,332		1,907,332	86.59%
9	12020402	Major Highway Relocations	20,475	-	-	20,475		20,475	0.63%
10	12020508	Kentucky Reliability Improvemt	6,907,733	501,246	-	7,408,979		7,408,979	98.43%
11	12020602	Yanallton Road Main Extension	404,737	3,156	-	407,894		407,894	92.22%
12	12020607	New WTP On Pool 3 of Kentucky	25,002,852	540,977	-	25,543,829		25,543,829	15.72%
13	12020702	KY MAJOR HIGHWAY	221,544	12,122	-	233,666		233,666	13.98%
14	DV-1202-1	Projects Funded by Others	306,427	-	5	306,432		306,432	NA
15	DV-1230-1	Projects Funded by Others	195	-	6	201		201	NA
16	IP-1202-5	Nth. Broadway Main Replacement	104,518	403	-	104,921		104,921	NA
17	IP-1202-6	Carrick Rd Main Extension	42,057	287	-	42,344		42,344	NA
18	IP-1232-1	Owenton-Post Acquisition Phase 2	76,472	906	-	77,377		77,377	NA
19	RP-1201-R1	Capitalized Tank Rehabilitation / Paint	74,368	562	-	74,930		74,930	NA
20	RP-1202-B1	Mains - Replaced / Restored	62,392	10,432	-	72,824		72,824	NA
21	RP-1202-C1	Mains - Unscheduled	46,714	-	-	46,714		46,714	NA
22	RP-1202-D1	Mains - Relocated	56,597	2,229	-	58,825		58,825	NA
23	RP-1202-E1	Hydrants, Valves, and Manholes-New	10,472	42	-	10,514		10,514	NA
24	RP-1202-F1	Hydrants, Valves, and Manholes-Rep	1,083	-	-	1,083		1,083	NA
25	RP-1202-G1	Services and Laterals - New	3,382	-	-	3,382		3,382	NA
26	RP-1202-H1	Services and Laterals - Replaced	70	-	-	70		70	NA
27	RP-1202-I1	Meters - New	5,266	-	-	5,266		5,266	NA
28	RP-1202-J1	Meters - Replaced	13,507	-	-	13,507		13,507	NA
29	RP-1202-K1	ITS Equipment and Systems	239,096	3,329	-	242,425		242,425	NA
30	RP-1202-L1	SCADA Equipment and Systems	12,787	57	-	12,844		12,844	NA
31	RP-1202-M1	Security Equipment and Systems	1,473	7	-	1,480		1,480	NA
32	RP-1202-N1	Offices and Operations Centers	821,519	1,659	-	823,178		823,178	NA
33	RP-1202-O1	Vehicles	52,656	-	-	52,656		52,656	NA
34	RP-1202-P1	Tools and Equipment	6,591	-	-	6,591		6,591	NA
35	RP-1202-Q1	Process Plant - Facilities and Equi	150,497	894	-	151,391		151,391	NA
36	RP-1202-S1	Engineering Studies	70,707	2,555	-	73,263		73,263	NA
37	RP-1230-A1	Mains - New	1,387	5	-	1,392		1,392	NA
38	RP-1230-H1	Services and Laterals - Replaced	16,217	-	-	16,217		16,217	NA
39	RP-1230-I1	Meters - New	4,442	-	-	4,442		4,442	NA
40	RP-1230-J1	Meters - Replaced	2,423	-	-	2,423		2,423	NA
41	RP-1232-G1	Services and Laterals - New	7,992	-	-	7,992		7,992	NA
42	RP-1232-S1	Engineering Studies	28,880	163	-	29,043		29,043	NA
			<u>36,763,770</u>	<u>1,123,927</u>	<u>0</u>	<u>37,887,697</u>		<u>37,887,697</u>	

**KENTUCKY AMERICAN WATER**  
**CASE NO: 2010-00036**  
**CONSTRUCTION WORK IN PROGRESS**  
**AS OF OCTOBER 2008**

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

PSCDR1#10

PAGE 5 OF 12

Witness Responsible: Lance Williams

Line No.	Project Number	Description of Project	Accumulated Costs			Total Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
			Construction Amount	AFUDC Capitalized	Indirect Costs			
1	00000012	Conversion Funding Project	(47)	-	-	100%	(47)	NA
2	1202000R	LEX-Retirements	519	-	-		519	NA
3	12020080	Developer/Govt. Contributions	(32)	-	-		(32)	NA
4	12020084	Hydrants New	0	112	-		112	NA
5	12020087	Meters - Replacement	12,238	-	-		12,238	NA
6	12020088	Meters New	(45,767)	-	-		(45,767)	NA
7	12020201	LEX-Leestown Rd Main Improvmts	108,182	42,772	-		150,955	90.69%
8	12020204	Source of Supply Project Dev	1,963,168	-	-		1,963,168	89.12%
9	12020402	Major Highway Relocations	31,991	-	-		31,991	0.98%
10	12020508	Kentucky Reliability Improvemt	6,498,259	394,125	-		6,892,384	91.57%
11	12020607	New WTP On Pool 3 of Kentucky	32,829,300	673,888	-		33,503,187	20.62%
12	12020702	KY MAJOR HIGHWAY	220,387	13,279	-		233,666	13.98%
13	DV-1202-1	Projects Funded by Others	511,874	10	-		511,884	NA
14	DV-1230-1	Projects Funded by Others	298	6	-		304	NA
15	IP-1202-5	Nth. Broadway Main Replacement	185,934	986	-		186,921	NA
16	IP-1202-6	Carrick Rd Main Extension	48,611	545	-		49,156	NA
17	IP-1232-1	Owenton-Post Acquisition Phase 2	80,216	1,411	-		81,627	NA
18	RP-1201-R1	Capitalized Tank Rehabilitation / Paint	122,239	841	-		123,080	NA
19	RP-1202-B1	Mains - Replaced / Restored	164,052	10,908	-		174,960	NA
20	RP-1202-C1	Mains - Unscheduled	50,344	-	-		50,344	NA
21	RP-1202-D1	Mains - Relocated	52,818	2,590	-		55,408	NA
22	RP-1202-E1	Hydrants, Valves, and Manholes-New	28,404	167	-		28,571	NA
23	RP-1202-F1	Hydrants, Valves, and Manholes-Rep	1,044	-	-		1,044	NA
24	RP-1202-G1	Services and Laterals - New	3,382	-	-		3,382	NA
25	RP-1202-H1	Services and Laterals - Replaced	70	-	-		70	NA
26	RP-1202-I1	Meters - New	15,933	-	-		15,933	NA
27	RP-1202-J1	Meters - Replaced	21,853	-	-		21,853	NA
28	RP-1202-K1	ITS Equipment and Systems	255,508	4,997	-		260,505	NA
29	RP-1202-M1	Security Equipment and Systems	1,930	16	-		1,946	NA
30	RP-1202-N1	Offices and Operations Centers	1,035,057	4,759	-		1,039,816	NA
31	RP-1202-O1	Vehicles	31,459	-	-		31,459	NA
32	RP-1202-P1	Tools and Equipment	6,999	-	-		6,999	NA
33	RP-1202-Q1	Process Plant - Facilities and Equi	102,062	487	-		102,549	NA
34	RP-1202-S1	Engineering Studies	76,009	3,053	-		79,063	NA
35	RP-1230-A1	Mains - New	5,352	27	-		5,379	NA
36	RP-1230-J1	Meters - Replaced	2,423	-	-		2,423	NA
37	RP-1232-S1	Engineering Studies	31,007	365	-		31,371	NA
			<u>44,453,076</u>	<u>1,155,345</u>	<u>0</u>		<u>45,608,422</u>	
							<u>45,608,422</u>	



**KENTUCKY AMERICAN WATER**  
**CASE NO: 2010-00036**  
**CONSTRUCTION WORK IN PROGRESS**  
**AS OF NOVEMBER 2008**

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: Lance Williams

Line No.	Project Number	Description of Project	Accumulated Costs			Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
			Construction Amount	AFUDC Capitalized	Indirect Costs				
1	00000012	Conversion Funding Project	(47)	-	-	(47)	100%	(47)	NA
2	1202000R	LEX-Retirements	440	-	-	440		440	NA
3	12020080	Developer/Govt. Contributions	(10)	-	-	(10)		(10)	NA
4	12020084	Hydrants New	0	112	-	112		112	NA
5	12020087	Meters - Replacement	1,505	-	-	1,505		1,505	NA
6	12020201	LEX-Leestown Rd Main Improvmts	108,182	42,772	-	150,955		150,955	90.69%
7	12020204	Source of Supply Project Dev	1,977,995	-	-	1,977,995		1,977,995	89.79%
8	12020402	Major Highway Relocations	31,998	-	-	31,998		31,998	0.98%
9	12020508	Kentucky Reliability Improvemt	6,475,927	416,457	-	6,892,384		6,892,384	91.57%
10	12020607	New WTP On Pool 3 of Kentucky	38,897,331	840,827	-	39,738,157		39,738,157	24.46%
11	12020702	KY MAJOR HIGHWAY	99,989	14,037	-	114,026		114,026	6.82%
12	12300403	Owen County Main Extensions	64	-	-	64		64	0.00%
13	DV-1202-1	Projects Funded by Others	514,653	21	-	514,674		514,674	NA
14	DV-1230-1	Projects Funded by Others	195	6	-	201		201	NA
15	IP-1202-5	Nth. Broadway Main Replacement	200,834	2,087	-	202,921		202,921	NA
16	IP-1202-6	Carrick Rd Main Extension	56,865	878	-	57,743		57,743	NA
17	IP-1232-1	Owenton-Post Acquisition Phase 2	78,804	1,936	-	80,740		80,740	NA
18	RP-1201-R1	Capitalized Tank Rehabilitation / Paint	52,058	329	-	52,386		52,386	NA
19	RP-1202-B1	Mains - Replaced / Restored	222,440	11,056	-	233,496		233,496	NA
20	RP-1202-C1	Mains - Unscheduled	56,053	-	-	56,053		56,053	NA
21	RP-1202-D1	Mains - Relocated	115,244	2,958	-	118,202		118,202	NA
22	RP-1202-E1	Hydrants, Valves, and Manholes-New	29,633	357	-	29,990		29,990	NA
23	RP-1202-F1	Hydrants, Valves, and Manholes-Rep	3,588	-	-	3,588		3,588	NA
24	RP-1202-G1	Services and Laterals - New	3,382	-	-	3,382		3,382	NA
25	RP-1202-H1	Services and Laterals - Replaced	14,942	-	-	14,942		14,942	NA
26	RP-1202-I1	Meters - New	6,588	-	-	6,588		6,588	NA
27	RP-1202-J1	Meters - Replaced	14,134	-	-	14,134		14,134	NA
28	RP-1202-K1	ITS Equipment and Systems	18,288	156	-	18,444		18,444	NA
29	RP-1202-M1	Security Equipment and Systems	31,913	34	-	31,946		31,946	NA
30	RP-1202-N1	Offices and Operations Centers	1,383,478	8,844	-	1,392,322		1,392,322	NA
31	RP-1202-O1	Vehicles	153,516	-	-	153,516		153,516	NA
32	RP-1202-P1	Tools and Equipment	42,339	-	-	42,339		42,339	NA
33	RP-1202-Q1	Process Plant - Facilities and Equi	65,271	506	-	65,777		65,777	NA
34	RP-1202-S1	Engineering Studies	79,606	3,576	-	83,182		83,182	NA
35	RP-1230-A1	Mains - New	7,838	72	-	7,910		7,910	NA
36	RP-1230-J1	Meters - Replaced	2,423	-	-	2,423		2,423	NA
37	RP-1232-C1	Mains - Unscheduled	165	-	-	165		165	NA
38	RP-1232-G1	Services and Laterals - New	128	-	-	128		128	NA
39	RP-1232-H1	Services and Laterals - Replaced	333	-	-	333		333	NA
40	RP-1232-S1	Engineering Studies	31,788	577	-	32,365		32,365	NA
			<u>50,779,873</u>	<u>1,347,595</u>	<u>0</u>	<u>52,127,468</u>		<u>52,127,468</u>	

**KENTUCKY AMERICAN WATER  
CASE NO: 2010-00036  
CONSTRUCTION WORK IN PROGRESS  
AS OF DECEMBER 2008**

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

PSCDR1#10

PAGE 7 OF 12

Witness Responsible: Lance Williams

Line No.	Project Number	Description of Project	Accumulated Costs			Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
			Construction Amount	AFUDC Capitalized	Indirect Costs				
1	00000012	Conversion Funding Project	(47)	-	-	(47)	100%	(47)	NA
2	12020081	Network - Replace/Renew	(120)	-	-	(120)		(120)	NA
3	12020201	LEX-Leestown Rd Main Improvmts	108,182	42,772	-	150,955		150,955	90.69%
4	12020204	Source of Supply Project Dev	2,007,500	-	-	2,007,500		2,007,500	91.13%
5	12020402	Major Highway Relocations	37,008	-	-	37,008		37,008	1.13%
6	12020508	Kentucky Reliability Improvemt	3,661,148	242,328	-	3,903,476		3,903,476	51.86%
7	12020607	New WTP On Pool 3 of Kentucky	45,434,955	1,056,428	-	46,491,383		46,491,383	28.62%
8	12020701	KENTUCKY INCLINE CAR	(1,188)	-	-	(1,188)		(1,188)	-0.61%
9	12020702	KY MAJOR HIGHWAY	100,458	14,800	-	115,257		115,257	6.90%
10	DV-1202-1	Projects Funded by Others	303,488	39	-	303,527		303,527	NA
11	DV-1230-1	Projects Funded by Others	195	6	-	201		201	NA
12	IP-1202-5	Nth. Broadway Main Replacement	296,064	3,312	-	299,377		299,377	NA
13	IP-1202-6	Carrick Rd Main Extension	61,266	1,239	-	62,506		62,506	NA
14	IP-1232-1	Owenton-Post Acquisition Phase 2	79,043	2,477	-	81,520		81,520	NA
15	RP-1201-R1	Capitalized Tank Rehabilitation / P	60,097	628	-	60,726		60,726	NA
16	RP-1202-B1	Mains - Replaced / Restored	90,097	11,564	-	101,661		101,661	NA
17	RP-1202-C1	Mains - Unscheduled	57,293	-	-	57,293		57,293	NA
18	RP-1202-D1	Mains - Relocated	62,579	3,336	-	65,914		65,914	NA
19	RP-1202-E1	Hydrants, Valves, and Manholes-New	102,435	557	-	102,992		102,992	NA
20	RP-1202-F1	Hydrants, Valves, and Manholes-Rep	3,244	-	-	3,244		3,244	NA
21	RP-1202-G1	Services and Laterals - New	3,382	-	-	3,382		3,382	NA
22	RP-1202-H1	Services and Laterals - Replaced	70	-	-	70		70	NA
23	RP-1202-I1	Meters - New	6,582	-	-	6,582		6,582	NA
24	RP-1202-J1	Meters - Replaced	24,238	-	-	24,238		24,238	NA
25	RP-1202-M1	Security Equipment and Systems	3,562	56	-	3,618		3,618	NA
26	RP-1202-N1	Offices and Operations Centers	350,014	1,229	-	351,243		351,243	NA
27	RP-1202-P1	Tools and Equipment	95,796	-	-	95,796		95,796	NA
28	RP-1202-Q1	Process Plant - Facilities and Equi	32,950	245	-	33,195		33,195	NA
29	RP-1202-S1	Engineering Studies	89,216	4,140	-	93,356		93,356	NA
30	RP-1230-A1	Mains - New	8,434	126	-	8,560		8,560	NA
31	RP-1230-J1	Meters - Replaced	2,423	-	-	2,423		2,423	NA
32	RP-1232-F1	Hydrants, Valves, and Manholes-Rep	1	-	-	1		1	NA
33	RP-1232-S1	Engineering Studies	34,474	803	-	35,277		35,277	NA
			<u>53,114,843</u>	<u>1,386,086</u>	<u>0</u>	<u>54,500,928</u>		<u>54,500,928</u>	

**KENTUCKY AMERICAN WATER  
CASE NO: 2010-00036  
CONSTRUCTION WORK IN PROGRESS  
AS OF JANUARY 2009**

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

PSCDR1#10

PAGE 8 OF 12

Witness Responsible: Lance Williams

Line No.	Project Number	Description of Project	Accumulated Costs			Total Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
			Construction Amount	AFUDC Capitalized	Indirect Costs			
1	00000012	Conversion Funding Project	(47)	-	(47)	100%	(47)	NA
2	12020080	Developer/Govt. Contributions	2	-	2		2	NA
3	12020081	Network - Replace/Renew	(120)	-	(120)		(120)	NA
4	12020201	LEX-Leestown Rd Main Improvmts	108,182	42,772	150,955		150,955	90.69%
5	12020204	Source of Supply Project Dev	1,986,894	-	1,986,894		1,986,894	90.20%
6	12020402	Major Highway Relocations	36,910	-	36,910		36,910	1.13%
7	12020508	Kentucky Reliability Improvemnt	3,202,750	265,232	3,467,981		3,467,981	46.07%
8	12020607	New WTP On Pool 3 of Kentucky	51,170,442	1,311,857	52,482,300		52,482,300	32.30%
9	12020701	KENTUCKY INCLINE CAR	(1,188)	-	(1,188)		(1,188)	-0.61%
10	12020702	KY MAJOR HIGHWAY	100,458	15,185	115,643		115,643	6.92%
11	DV-1202-1	Projects Funded by Others	412,107	60	412,167		412,167	NA
12	DV-1230-1	Projects Funded by Others	195	6	201		201	NA
13	IP-1202-5	Nth. Broadway Main Replacement	306,291	4,578	310,869		310,869	NA
14	IP-1202-6	Carrick Rd Main Extension	68,294	1,636	69,931		69,931	NA
15	IP-1232-1	Owenton-Post Acquisition Phase 2	78,839	3,021	81,860		81,860	NA
16	RP-1201-R1	Capitalized Tank Rehabilitation / P	59,910	956	60,865		60,865	NA
17	RP-1202-B1	Mains - Replaced / Restored	132,762	12,104	144,866		144,866	NA
18	RP-1202-C1	Mains - Unscheduled	64,730	-	64,730		64,730	NA
19	RP-1202-D1	Mains - Relocated	62,254	3,726	65,980		65,980	NA
20	RP-1202-E1	Hydrants, Valves, and Manholes-New	67,881	775	68,656		68,656	NA
21	RP-1202-F1	Hydrants, Valves, and Manholes-Rep	3,405	-	3,405		3,405	NA
22	RP-1202-G1	Services and Laterals - New	39,540	-	39,540		39,540	NA
23	RP-1202-H1	Services and Laterals - Replaced	67,493	-	67,493		67,493	NA
24	RP-1202-I1	Meters - New	60,289	-	60,289		60,289	NA
25	RP-1202-J1	Meters - Replaced	42,116	-	42,116		42,116	NA
26	RP-1202-K1	ITS Equipment and Systems	1,488	-	1,488		1,488	NA
27	RP-1202-M1	Security Equipment and Systems	3,539	79	3,618		3,618	NA
28	RP-1202-N1	Offices and Operations Centers	30,996	1,441	32,437		32,437	NA
29	RP-1202-Q1	Process Plant - Facilities and Equi	50,316	473	50,789		50,789	NA
30	RP-1202-S1	Engineering Studies	88,809	4,734	93,543		93,543	NA
31	RP-1230-A1	Mains - New	8,407	184	8,590		8,590	NA
32	RP-1230-J1	Meters - Replaced	2,423	-	2,423		2,423	NA
33	RP-1232-C1	Mains - Unscheduled	4,644	-	4,644		4,644	NA
34	RP-1232-G1	Services and Laterals - New	45	-	45		45	NA
35	RP-1232-H1	Services and Laterals - Replaced	663	-	663		663	NA
36	RP-1232-I1	Meters - New	921	-	921		921	NA
37	RP-1232-S1	Engineering Studies	34,508	1,039	35,547		35,547	NA
			<u>58,297,149</u>	<u>1,669,859</u>	<u>0 59,967,009</u>		<u>59,967,009</u>	

**KENTUCKY AMERICAN WATER  
CASE NO: 2010-00036  
CONSTRUCTION WORK IN PROGRESS  
AS OF FEBRUARY 2009**

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

PSCDR1#10

PAGE 9 OF 12

Witness Responsible: Lance Williams

Line No.	Project Number	Description of Project	Accumulated Costs			Total Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
			Construction Amount	AFUDC Capitalized	Indirect Costs			
1	00000012	Conversion Funding Project	(47)	-	(47)	100%	(47)	NA
2	12020080	Developer/Govt. Contributions	(2)	-	(2)		(2)	NA
3	12020201	LEX-Leestown Rd Main Improvmts	108,182	42,772	150,955		150,955	90.69%
4	12020204	Source of Supply Project Dev	1,994,380	-	1,994,380		1,994,380	90.54%
5	12020402	Major Highway Relocations	37,010	-	37,010		37,010	1.13%
6	12020508	Kentucky Reliability Improvemt	3,179,979	288,071	3,468,049		3,468,049	46.07%
7	12020607	New WTP On Pool 3 of Kentucky	58,379,114	1,741,244	60,120,358		60,120,358	37.01%
8	12020702	KY MAJOR HIGHWAY	100,458	15,185	115,643		115,643	6.92%
9	DV-1202-1	Projects Funded by Others	156,829	-	156,829		156,829	NA
10	DV-1230-1	Projects Funded by Others	195	6	201		201	NA
11	IP-1202-5	Nth. Broadway Main Replacement	306,061	6,182	312,243		312,243	NA
12	IP-1202-6	Carrick Rd Main Extension	71,881	2,048	73,928		73,928	NA
13	IP-1232-1	Owenton-Post Acquisition Phase 2	79,854	3,572	83,426		83,426	NA
14	RP-1201-R1	Capitalized Tank Rehabilitation / P	59,910	1,120	61,030		61,030	NA
15	RP-1202-B1	Mains - Replaced / Restored	51,775	12,412	64,187		64,187	NA
16	RP-1202-C1	Mains - Unscheduled	108,369	-	108,369		108,369	NA
17	RP-1202-D1	Mains - Relocated	195,323	4,731	200,054		200,054	NA
18	RP-1202-E1	Hydrants, Valves, and Manholes-New	107,841	1,151	108,992		108,992	NA
19	RP-1202-F1	Hydrants, Valves, and Manholes-Rep	9,857	-	9,857		9,857	NA
20	RP-1202-G1	Services and Laterals - New	158,804	-	158,804		158,804	NA
21	RP-1202-H1	Services and Laterals - Replaced	16,537	-	16,537		16,537	NA
22	RP-1202-I1	Meters - New	55,781	-	55,781		55,781	NA
23	RP-1202-J1	Meters - Replaced	81,815	-	81,815		81,815	NA
24	RP-1202-K1	ITS Equipment and Systems	5,873	14	5,887		5,887	NA
25	RP-1202-M1	Security Equipment and Systems	3,516	103	3,618		3,618	NA
26	RP-1202-N1	Offices and Operations Centers	63,057	1,664	64,721		64,721	NA
27	RP-1202-P1	Tools and Equipment	74,691	-	74,691		74,691	NA
28	RP-1202-Q1	Process Plant - Facilities and Equi	71,607	709	72,316		72,316	NA
29	RP-1202-S1	Engineering Studies	52,847	3,592	56,440		56,440	NA
30	RP-1230-A1	Mains - New	8,558	32	8,590		8,590	NA
31	RP-1230-J1	Meters - Replaced	2,423	-	2,423		2,423	NA
32	RP-1232-A1	Mains - New	6,173	209	6,382		6,382	NA
33	RP-1232-C1	Mains - Unscheduled	4,507	-	4,507		4,507	NA
34	RP-1232-E1	Hydrants, Valves & Manholes NEW	979	-	979		979	NA
35	RP-1232-F1	Hydrants, Valves, and Manholes-Rep	14,936	-	14,936		14,936	NA
36	RP-1232-G1	Services and Laterals - New	759	-	759		759	NA
37	RP-1232-H1	Services and Laterals - Replaced	4,528	-	4,528		4,528	NA
38	RP-1232-I1	Meters - New	998	-	998		998	NA
			<u>65,575,356</u>	<u>2,124,820</u>	<u>0</u>		<u>67,700,176</u>	

**KENTUCKY AMERICAN WATER**  
**CASE NO: 2010-00036**  
**CONSTRUCTION WORK IN PROGRESS**  
**AS OF MARCH 2009**

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: Lance Williams

Line No.	Project Number	Description of Project	Accumulated Costs			Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
			Construction Amount	AFUDC Capitalized	Indirect Costs				
1	00000012	Conversion Funding Project	(47)	-	-	(47)	100%	(47)	NA
2	12020080	Developer/Govt. Contributions	(75)	-	-	(75)		(75)	NA
3	12020201	LEX-Leestown Rd Main Improvmts	108,182	42,772	-	150,955		150,955	90.69%
4	12020204	Source of Supply Project Dev	1,995,880	-	-	1,995,880		1,995,880	90.61%
5	12020402	Major Highway Relocations	62,034	-	-	62,034		62,034	1.90%
6	12020508	Kentucky Reliability Improvemt	3,215,469	310,845	-	3,526,313		3,526,313	46.85%
7	12020607	New WTP On Pool 3 of Kentucky	66,978,836	2,113,922	-	69,092,758		69,092,758	42.53%
8	12020702	KY MAJOR HIGHWAY	100,458	15,185	-	115,643		115,643	6.92%
9	DV-1202-1	Projects Funded by Others	205,915	-	-	205,915		205,915	NA
10	DV-1230-1	Projects Funded by Others	195	6	-	201		201	NA
11	IP-1202-5	Nth. Broadway Main Replacement	306,151	8,122	-	314,273		314,273	NA
12	IP-1202-6	Carrick Rd Main Extension	73,521	2,468	-	75,989		75,989	NA
13	IP-1232-1	Owenton-Post Acquisition Phase 2	79,854	3,851	-	83,705		83,705	NA
14	RP-1201-R1	Capitalized Tank Rehabilitation / P	93,184	1,459	-	94,643		94,643	NA
15	RP-1202-B1	Mains - Replaced / Restored	49,260	12,209	-	61,469		61,469	NA
16	RP-1202-C1	Mains - Unscheduled	123,657	-	-	123,657		123,657	NA
17	RP-1202-D1	Mains - Relocated	270,810	6,244	-	277,054		277,054	NA
18	RP-1202-E1	Hydrants, Valves, and Manholes-New	95,327	1,695	-	97,022		97,022	NA
19	RP-1202-F1	Hydrants, Valves, and Manholes-Rep	16,027	-	-	16,027		16,027	NA
20	RP-1202-G1	Services and Laterals - New	51,805	-	-	51,805		51,805	NA
21	RP-1202-H1	Services and Laterals - Replaced	156,715	-	-	156,715		156,715	NA
22	RP-1202-I1	Meters - New	53,425	-	-	53,425		53,425	NA
23	RP-1202-J1	Meters - Replaced	250,318	-	-	250,318		250,318	NA
24	RP-1202-N1	Offices and Operations Centers	40,868	1,895	-	42,762		42,762	NA
25	RP-1202-Q1	Process Plant - Facilities and Equi	74,389	948	-	75,338		75,338	NA
26	RP-1202-S1	Engineering Studies	52,847	3,970	-	56,817		56,817	NA
27	RP-1230-A1	Mains - New	8,556	34	-	8,590		8,590	NA
28	RP-1230-J1	Meters - Replaced	1,353	-	-	1,353		1,353	NA
29	RP-1232-A1	Mains - New	11,526	279	-	11,805		11,805	NA
30	RP-1232-C1	Mains - Unscheduled	7,066	-	-	7,066		7,066	NA
31	RP-1232-E1	Hydrants, Valves & Manholes NEW	14,781	-	-	14,781		14,781	NA
32	RP-1232-F1	Hydrants, Valves, and Manholes-Rep	249	-	-	249		249	NA
33	RP-1232-G1	Services and Laterals - New	2,934	-	-	2,934		2,934	NA
34	RP-1232-H1	Services and Laterals - Replaced	3,792	-	-	3,792		3,792	NA
35	RP-1232-I1	Meters - New	2,328	-	-	2,328		2,328	NA
36	RP-1232-J1	Meters - Replaced	293	-	-	293		293	NA
			<u>74,507,882</u>	<u>2,525,905</u>	<u>0</u>	<u>77,033,787</u>		<u>77,033,787</u>	

**KENTUCKY AMERICAN WATER**  
**CASE NO: 2010-00036**  
**CONSTRUCTION WORK IN PROGRESS**  
**AS OF APRIL 2009**

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

PSCDR1#10  
PAGE 11 OF 12

Witness Responsible: Lance Williams

Line No.	Project Number	Description of Project	Accumulated Costs			Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
			Construction Amount	AFUDC Capitalized	Indirect Costs				
1	00000012	Conversion Funding Project	(47)	-	-	(47)	100%	(47)	NA
2	12020080	Developer/Govt. Contributions	(75)	-	-	(75)		(75)	NA
3	12020201	LEX-Leestown Rd Main Improvmts	108,182	42,772	-	150,955		150,955	90.69%
4	12020204	Source of Supply Project Dev	2,006,672	-	-	2,006,672		2,006,672	91.10%
5	12020402	Major Highway Relocations	36,977	-	-	36,977		36,977	1.13%
6	12020508	Kentucky Reliability Improvemt	3,246,781	333,771	-	3,580,552		3,580,552	47.57%
7	12020607	New WTP On Pool 3 of Kentucky	75,462,096	2,538,328	-	78,000,424		78,000,424	48.01%
8	12020702	KY MAJOR HIGHWAY	100,458	15,185	-	115,643		115,643	6.92%
9	DV-1202-1	Projects Funded by Others	221,127	-	-	221,127		221,127	NA
10	DV-1230-1	Projects Funded by Others	195	6	-	201		201	NA
11	IP-1202-5	Nth. Broadway Main Replacement	379,186	10,087	-	389,273		389,273	NA
12	IP-1202-6	Carrick Rd Main Extension	71,841	2,895	-	74,735		74,735	NA
13	IP-1232-1	Owenton-Post Acquisition Phase 2	79,854	3,851	-	83,705		83,705	NA
14	RP-1201-R1	Capitalized Tank Rehabilitation / P	92,755	1,888	-	94,643		94,643	NA
15	RP-1202-B1	Mains - Replaced / Restored	74,982	11,879	-	86,861		86,861	NA
16	RP-1202-C1	Mains - Unscheduled	144,413	-	-	144,413		144,413	NA
17	RP-1202-D1	Mains - Relocated	365,621	8,491	-	374,113		374,113	NA
18	RP-1202-E1	Hydrants, Valves, and Manholes-New	(845)	-	-	(845)		(845)	NA
19	RP-1202-F1	Hydrants, Valves, and Manholes-Rep	12,944	-	-	12,944		12,944	NA
20	RP-1202-G1	Services and Laterals - New	(65,750)	-	-	(65,750)		(65,750)	NA
21	RP-1202-H1	Services and Laterals - Replaced	(87,112)	-	-	(87,112)		(87,112)	NA
22	RP-1202-I1	Meters - New	53,202	-	-	53,202		53,202	NA
23	RP-1202-J1	Meters - Replaced	92,750	-	-	92,750		92,750	NA
24	RP-1202-K1	ITS Equipment and Systems	(7,902)	-	-	(7,902)		(7,902)	NA
25	RP-1202-N1	Offices and Operations Centers	54,796	2,127	-	56,923		56,923	NA
26	RP-1202-Q1	Process Plant - Facilities and Equi	83,348	1,224	-	84,573		84,573	NA
27	RP-1202-S1	Engineering Studies	14,467	10	-	14,477		14,477	NA
28	RP-1230-A1	Mains - New	0	27	-	27		27	NA
29	RP-1230-J1	Meters - Replaced	1,353	-	-	1,353		1,353	NA
30	RP-1232-A1	Mains - New	17,278	411	-	17,690		17,690	NA
31	RP-1232-C1	Mains - Unscheduled	9,728	-	-	9,728		9,728	NA
32	RP-1232-F1	Hydrants, Valves, and Manholes-Rep	214	-	-	214		214	NA
33	RP-1232-G1	Services and Laterals - New	542	-	-	542		542	NA
34	RP-1232-H1	Services and Laterals - Replaced	3,500	-	-	3,500		3,500	NA
35	RP-1232-I1	Meters - New	1,042	-	-	1,042		1,042	NA
			<u>82,574,575</u>	<u>2,972,953</u>	<u>0</u>	<u>85,547,528</u>		<u>85,547,528</u>	

KENTUCKY AMERICAN WATER  
CASE NO: 2010-00036  
CONSTRUCTION WORK IN PROGRESS  
AS OF MAY 2009

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: Lance Williams

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	(73)	-	-	(73)	100%	(73)	NA
2	12020201	LEX-Leestown Rd Main Improvmts	108,182	42,772	-	150,955		150,955	90.69%
3	12020204	Source of Supply Project Dev	2,026,772	-	-	2,026,772		2,026,772	92.01%
4	12020402	Major Highway Relocations	36,977	-	-	36,977		36,977	1.13%
5	12020607	New WTP On Pool 3 of Kentucky	80,974,958	3,014,908	-	83,989,866		83,989,866	51.70%
6	12020702	KY MAJOR HIGHWAY	100,458	15,185	-	115,643		115,643	6.92%
7	CS-1201-1	Business Transformation CPS	90,199	876	-	91,075		91,075	43.15%
8	DV-1202-1	Projects Funded by Others	306,364	-	-	306,364		306,364	NA
9	DV-1230-1	Projects Funded by Others	195	6	-	201		201	NA
10	DV-1232-2	Projects Funded by Others	66	0	-	66		66	NA
11	IP-1202-5	Nth. Broadway Main Replacement	451,949	12,475	-	464,423		464,423	NA
12	IP-1202-6	Carrick Rd Main Extension	75,084	3,325	-	78,408		78,408	NA
13	IP-1232-1	Owenton-Post Acquisition Phase 2	79,854	3,851	-	83,705		83,705	NA
14	RP-1201-R1	Capitalized Tank Rehabilitation / P	92,244	2,399	-	94,643		94,643	NA
15	RP-1202-B1	Mains - Replaced / Restored	29,563	11,897	-	41,460		41,460	NA
16	RP-1202-C1	Mains - Unscheduled	151,481	-	-	151,481		151,481	NA
17	RP-1202-D1	Mains - Relocated	456,405	10,934	-	467,339		467,339	NA
18	RP-1202-E1	Hydrants, Valves, and Manholes-New	22	-	-	22		22	NA
19	RP-1202-F1	Hydrants, Valves, and Manholes-Rep	22,590	-	-	22,590		22,590	NA
20	RP-1202-G1	Services and Laterals - New	3,825	-	-	3,825		3,825	NA
21	RP-1202-H1	Services and Laterals - Replaced	1,238	-	-	1,238		1,238	NA
22	RP-1202-I1	Meters - New	72,468	-	-	72,468		72,468	NA
23	RP-1202-J1	Meters - Replaced	104,192	-	-	104,192		104,192	NA
24	RP-1202-K1	ITS Equipment and Systems	1,126	-	-	1,126		1,126	NA
25	RP-1202-M1	Security Equipment and Systems	6,902	23	-	6,925		6,925	NA
26	RP-1202-N1	Offices and Operations Centers	229,697	2,375	-	232,072		232,072	NA
27	RP-1202-P1	Tools and Equipment	7,418	-	-	7,418		7,418	NA
28	RP-1202-Q1	Process Plant - Facilities and Equi	207,767	1,433	-	209,201		209,201	NA
29	RP-1202-S1	Engineering Studies	14,832	35	-	14,867		14,867	NA
30	RP-1230-J1	Meters - Replaced	1,353	-	-	1,353		1,353	NA
31	RP-1232-A1	Mains - New	45,840	652	-	46,492		46,492	NA
32	RP-1232-C1	Mains - Unscheduled	8,219	-	-	8,219		8,219	NA
33	RP-1232-E1	Hydrants, Valves & Manholes NEW	475	-	-	475		475	NA
34	RP-1232-F1	Hydrants, Valves, and Manholes-Rep	1,961	-	-	1,961		1,961	NA
35	RP-1232-H1	Services and Laterals - Replaced	3,218	-	-	3,218		3,218	NA
36	RP-1232-I1	Meters - New	1,675	-	-	1,675		1,675	NA
			85,715,493	3,123,147	0	88,838,641		88,838,641	

KENTUCKY-AMERICAN WATER COMPANY  
CASE NO: 2010-00036  
CONSTRUCTION WORK IN PROGRESS  
AS OF MAY 31, 2010

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

DATA: X BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: X ORIGINAL UPDATED REVISED  
WORKPAPER REFERENCE NO(S): WIP-1-4

Line No.	Project Number	Description of Project	Construction Amount	AFUDC Capitalized	Indirect Costs	Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
1			\$			\$180,000	100%	\$180,000	NA
2	DV	Mains	180,000	-	-	180,000			NA
3	DV	Services	-	-	-	-		-	NA
4	DV	Meter Installations	-	-	-	-		-	NA
5	DV	Hydrants	45,000	-	-	45,000		45,000	NA
6	A	Mains - New	19,503	497	-	20,000		20,000	NA
7	B	Mains - Planned Replacement / Restored	75,176	2,824	-	78,000		78,000	NA
8	C	Mains - Unschedule Replacements	17,405	595	-	18,000		18,000	NA
9	D	Mains - Relocation	131,147	3,853	-	135,000		135,000	NA
10	E	Hydrants, Valves, and Manholes - New	11,881	119	-	12,000		12,000	NA
11	F	Hydrants, Valves, and Manholes - Replaced	8,603	397	-	9,000		9,000	NA
12	G	Services and Laterals - New	94,400	-	-	94,400		94,400	NA
13	H	Services and Laterals - Replaced	105,545	-	-	105,545		105,545	NA
14	I	Meters New	87,000	-	-	87,000		87,000	NA
15	J	Meter - Replaced	156,327	-	-	156,327		156,327	NA
16	K	ITS Equipment and Systems	20,000	-	-	20,000		20,000	NA
17	L	SCADA Equipment and Systems	14,784	216	-	15,000		15,000	NA
18	M	Security Equipment and System	-	-	-	-		-	NA
19	N	Offices and Operations Centers	-	-	-	-		-	NA
20	O	Vehicles	75,000	-	-	75,000		75,000	NA
21	P	Tools and Equipment	20,000	-	-	20,000		20,000	NA
22	Q	Process Plant Facilities and Equipment	92,402	2,100	-	94,502		94,502	NA
23	R	Capitalized Tank Rehabilitation / Painting	-	-	-	-		-	NA
24	S	Engineering Studies	11,393	607	-	12,000		12,000	NA
25	12020204	Source of Supply Project Dev	2,061,111	83,836	-	2,144,947		2,144,947	97.49%
26	IP-1202-5	North Broadway Main Replacement	1,877,209	104,912	-	1,982,121		1,982,121	71.55%
27	IP-1202-6	Install 34,000 of 16" along Carrick Pike	81,009	7,032	-	88,041		88,041	3.26%
28	IP-1202-17	South Limestone Replacement	132,415	439	-	132,854		132,854	24.93%
29	IP-1202-18	US 25 Relocation	1,162,696	12,304	-	1,175,000		1,175,000	36.72%
30	IP-1202-19	Leestown Road	144,973	5,982	-	150,955		150,955	10.06%
31	12020607	Pool 3 - Lakes, Rivers & Other Intakes	140,593,948	10,461,591	-	151,055,539		151,055,539	93.42%
32	IP-1202-32	Lexington Operations Center	139,141	859	-	140,000		140,000	7.00%
33	IP-1232-3	Northern Division Connection	76,536	7,169	-	83,705		83,705	1.20%
34	CS-1201-3	Business Transformation 2010 - 2014	1,994,941	21,156	-	2,016,097		2,016,097	15.79%
35									
36									
37									
38									
39									
40									
41									
42									
43									
44									
45									
46									
47									
48									
49									
50									
						\$149,429,545		\$160,146,033	
						\$10,716,488		\$160,146,033	

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: 2010-00036  
CONSTRUCTION WORK IN PROGRESS  
OCTOBER 1, 2010 TO SEPTEMBER 30, 2011

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

DATA: \_\_\_ BASE PERIOD \_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_ WIP-1-4

Line No.	Project Number	Description of Project	Construction Amount	AFUDC Capitalized	Indirect Costs	Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
1			\$531,001	\$0		\$531,001	100%	\$531,001	N/A
2	DV	Mains	-	-	-	-	-	-	N/A
3	DV	Services	-	-	-	-	-	-	N/A
4	DV	Meter Installations	-	-	-	-	-	-	N/A
5	DV	Hydrants	59,000	-	-	59,000	-	59,000	N/A
6	A	Mains - New	116,121	3,879	-	120,000	-	120,000	N/A
7	B	Mains - Planned Replacement / Restored	68,417	6,583	-	75,000	-	75,000	N/A
8	C	Mains - Unschedule Replacements	16,262	1,738	-	18,000	-	18,000	N/A
9	D	Mains - Relocation	67,989	7,011	-	75,000	-	75,000	N/A
10	E	Hydrants, Valves, and Manholes - New	2,580	1,420	-	4,000	-	4,000	N/A
11	F	Hydrants, Valves, and Manholes - Replaced	21,584	1,416	-	23,000	-	23,000	N/A
12	G	Services and Laterals - New	120,125	-	-	120,125	-	120,125	N/A
13	H	Services and Laterals - Replaced	169,281	-	-	169,281	-	169,281	N/A
14	I	Meters New	118,331	-	-	118,331	-	118,331	N/A
15	J	Meter - Replaced	233,607	-	-	233,607	-	233,607	N/A
16	K	ITS Equipment and Systems	15,001	879	-	15,001	-	15,001	N/A
17	L	SCADA Equipment and Systems	(879)	879	-	-	-	-	N/A
18	M	Security Equipment and System	9,930	70	-	10,000	-	10,000	N/A
19	N	Offices and Operations Centers	20,000	-	-	20,000	-	20,000	N/A
20	O	Vehicles	-	-	-	-	-	-	N/A
21	P	Tools and Equipment	-	-	-	-	-	-	N/A
22	Q	Process Plant Facilities and Equipment	90,247	6,755	-	97,002	-	97,002	N/A
23	R	Capitalized Tank Rehabilitation / Painting	-	-	-	-	-	-	N/A
24	S	Engineering Studies	9,229	771	-	10,000	-	10,000	N/A
25	IP-1202-6	Install 34,000 of 16" along Carrick Pike	674,686	13,355	-	688,041	-	688,041	25.48%
26	IP-1202-18	US 25 Relocation	(44,637)	44,637	-	-	-	-	100.00%
27	IP-1202-19	Leestown Road	1,511,471	39,484	-	1,550,955	-	1,550,955	100.00%
28	IP-1202-22	KRS Raw Water Transfer	196,096	3,904	-	200,000	-	200,000	100.00%
29	IP-1202-31	KRS Raw Water Access	979,128	20,872	-	1,000,000	-	1,000,000	100.00%
30	IP-1202-32	Lexington Operations Center	(25,007)	25,007	-	-	-	-	100.00%
31	IP-1232-3	Northern Division Connection	3,770,441	113,264	-	3,883,705	-	3,883,705	55.48%
32	CS-1201-3	Business Transformation 2010 - 2014	5,639,105	355,135	-	5,994,240	-	5,994,240	46.93%
33									
34									
35									
36									
37									
38									
39									
40									
41									
42									
43									
44									
45									
46									
47									
48									
49									
50									

\$14,369,109      \$646,180      \$0      \$15,015,289      \$15,015,289

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. 2010-00036  
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

---

**Witness:** Lance Williams

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; and
  - 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 and 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\_

**KENTUCKY AMERICAN WATER**  
**CASE NO: 2010-00036**  
**CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE**  
**AS OF JUNE 2008**

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

PSCDR1#11

PAGE 1 OF 12

Witness Responsible: Lance Williams

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	0000012	Conversion Funding Project	N/A	N/A	N/A	N/A	N/A	3,492	N/A
2	1202000A	LEX-Invest Item A	N/A	N/A	N/A	N/A	N/A	(5,696)	N/A
3	1202000R	LEX-Retirements	N/A	N/A	N/A	N/A	N/A	3,151	N/A
4	12020080	Developer/Govt. Contributions	N/A	N/A	N/A	N/A	N/A	(1,650)	N/A
5	12020081	Network - Replace/Renew	N/A	N/A	N/A	N/A	N/A	(42,985)	N/A
6	12020083	Hydrants - Replacement	N/A	N/A	N/A	N/A	N/A	28	N/A
7	12020084	Hydrants New	N/A	N/A	N/A	N/A	N/A	112	N/A
8	12020086	Services New	N/A	N/A	N/A	N/A	N/A	(16,988)	N/A
9	12020087	Meters - Replacement	N/A	N/A	N/A	N/A	N/A	12,238	N/A
10	12020088	Meters New	N/A	N/A	N/A	N/A	N/A	(45,238)	N/A
11	12020093	Process Plant - Replacement	N/A	N/A	N/A	N/A	N/A	1,677	N/A
12	12020105	LEX-Russell Cave Road Tank-1.0	2/26/2001	11/11/05	100%	1,300,000	1,808,503	350	100%
13	12020201	LEX-Leestown Rd Main Improvmts	3/1/2002	12/31/10	72%	700,000	166,456	150,955	91%
14	12020202	LEX-Major Highway Relocations	12/1/2000	11/1/07	100%	3,615,898	3,615,898	1	100%
15	12020204	Source of Supply Project Dev	12/21/2001	09/20/10	75%	650,000	2,202,810	1,856,489	84%
16	12020301	Elevated Storage Tank - 2 MG	1/1/2003	08/1/07	100%	3,000,000	3,757,978	397	100%
17	12020402	Major Highway Relocations	1/23/2004	12/21/06	100%	2,998,150	3,263,898	382,836	100%
18	12020506	Sludge Handling Improvement	5/10/2005	11/15/08	90%	1,998,000	2,199,179	0	0%
19	12020508	Kentucky Reliability Improvemt	3/3/2006	12/31/08	83%	5,000,000	7,527,012	7,372,400	98%
20	12020602	Yanallton Road Main Extension	3/3/2006	04/1/09	76%	200,000	442,281	30,904	7%
21	12020607	New WTP On Pool 3 of Kentucky	4/26/2006	09/20/10	50%	140,000,000	162,461,791	7,709,371	5%
22	12020701	KENTUCKY INCLINE CAR	1/16/2007	05/11/09	64%	1,100,000	194,940	84,387	43%
23	12020702	KY MAJOR HIGHWAY	2/27/2007	12/31/09	48%	2,000,000	1,671,224	231,339	14%
24	12300081	Network - Replace/Renew	N/A	N/A	N/A	N/A	N/A	(0)	N/A
25	12300604	Owen County SCADA System	3/3/2006	11/30/07	100%	500,000	614,577	0	100%
26	12320087	Meters - Replacement	N/A	N/A	N/A	N/A	N/A	4,605	N/A
27	DV-1202-1	Projects Funded by Others	N/A	N/A	N/A	N/A	N/A	179,034	N/A
28	DV-1230-1	Projects Funded by Others	N/A	N/A	N/A	N/A	N/A	201	N/A
29	IP-1202-5	Nth. Broadway Main Replacement	4/1/2008	10/31/2010	10%	2,850,037	2,770,076	17,972	1%
30	IP-1202-6	Carrick Rd Main Extension	5/1/2008	12/31/2012	4%	2,700,000	2,700,000	40,965	2%
31	IP-1232-1	Owenton-Post Acquisition Phase 2	4/1/2008	12/31/2009	15%	824,804	936,758	31,796	3%
32	RP-1201-R1	Capitalized Tank Rehabilitation / Paint	N/A	N/A	N/A	N/A	N/A	21,200	N/A
33	RP-1202-B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	71,061	N/A
34	RP-1202-C1	Mains - Unscheduled	N/A	N/A	N/A	N/A	N/A	34,151	N/A
35	RP-1202-D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	109,856	N/A
36	RP-1202-E1	Hydrants, Valves, and Manholes-New	N/A	N/A	N/A	N/A	N/A	841	N/A
37	RP-1202-F1	Hydrants, Valves, and Manholes-Rep	N/A	N/A	N/A	N/A	N/A	5,233	N/A
38	RP-1202-G1	Services and Laterals - New	N/A	N/A	N/A	N/A	N/A	7,072	N/A
39	RP-1202-H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	70	N/A
40	RP-1202-I1	Meters - New	N/A	N/A	N/A	N/A	N/A	1,025,729	N/A
41	RP-1202-J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	2,332,250	N/A
42	RP-1202-K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	41,176	N/A
43	RP-1202-L1	SCADA Equipment and Systems	N/A	N/A	N/A	N/A	N/A	1,074	N/A
44	RP-1202-M1	Security Equipment and Systems	N/A	N/A	N/A	N/A	N/A	4,000	N/A
45	RP-1202-N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	71,100	N/A
46	RP-1202-Q1	Process Plant - Facilities and Equi	N/A	N/A	N/A	N/A	N/A	218,393	N/A
47	RP-1202-S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	55,394	N/A
48	RP-1230-G1	Services and Laterals - New	N/A	N/A	N/A	N/A	N/A	10	N/A
49	RP-1230-H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	9,797	N/A
50	RP-1230-I1	Meters - New	N/A	N/A	N/A	N/A	N/A	5	N/A
51	RP-1230-J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	1,353	N/A
52	RP-1232-F1	Hydrants, Valves, and Manholes-Rep	N/A	N/A	N/A	N/A	N/A	16,280	N/A
53	RP-1232-G1	Services and Laterals - New	N/A	N/A	N/A	N/A	N/A	1,368	N/A
54	RP-1232-H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	17,916	N/A
55	RP-1232-I1	Meters - New	N/A	N/A	N/A	N/A	N/A	(3,510)	N/A
56	RP-1232-J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	425	N/A
57	RP-1232-K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	608	N/A
58	RP-1232-Q1	Process Plant - Facilities and Equi	N/A	N/A	N/A	N/A	N/A	5,843	N/A
59	RP-1232-S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	4,000	N/A

169,436,889    196,333,381    **22,054,836**

**KENTUCKY AMERICAN WATER**  
**CASE NO: 2010-00036**  
**CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE**  
**AS OF JULY 2008**

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

PSCDR1#11  
 PAGE 2 OF 12  
 Witness Responsible: Lance Williams

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	N/A	N/A	N/A	N/A	N/A	3,492	N/A
2	1202000A	LEX-Invest Item A	N/A	N/A	N/A	N/A	N/A	(5,696)	N/A
3	1202000R	LEX-Retirements	N/A	N/A	N/A	N/A	N/A	2,381	N/A
4	12020080	Developer/Govt. Contributions	N/A	N/A	N/A	N/A	N/A	(1,650)	N/A
5	12020081	Network - Replace/Renew	N/A	N/A	N/A	N/A	N/A	234	N/A
6	12020083	Hydrants - Replacement	N/A	N/A	N/A	N/A	N/A	0	N/A
7	12020084	Hydrants New	N/A	N/A	N/A	N/A	N/A	112	N/A
8	12020086	Services New	N/A	N/A	N/A	N/A	N/A	427	N/A
9	12020087	Meters - Replacement	N/A	N/A	N/A	N/A	N/A	12,238	N/A
10	12020088	Meters New	N/A	N/A	N/A	N/A	N/A	(45,238)	N/A
11	12020093	Process Plant - Replacement	N/A	N/A	N/A	N/A	N/A	1,677	N/A
12	12020105	LEX-Russell Cave Road Tank-1.0	2/26/2001	11/11/2005	100%	1,300,000	1,808,503	350	100%
13	12020201	LEX-Leestown Rd Main Improvmts	3/1/2002	12/31/2010	73%	700,000	166,456	150,955	91%
14	12020202	LEX-Major Highway Relocations	12/1/2000	11/1/2007	100%	3,615,898	3,615,898	0	100%
15	12020204	Source of Supply Project Dev	12/21/2001	9/20/2010	76%	650,000	2,202,810	1,888,764	86%
16	12020301	Elevated Storage Tank - 2 MG	1/1/2003	8/1/2007	100%	3,000,000	3,757,978	398	100%
17	12020303	Electrical reliability upgrde	12/1/2003	7/1/2006	100%	1,024,632	1,024,632	337	100%
18	12020402	Major Highway Relocations	1/23/2004	12/21/2006	100%	2,998,150	3,263,898	382,695	100%
19	12020508	Kentucky Reliability Improvermt	3/3/2006	12/31/2008	86%	5,000,000	7,527,012	7,405,483	98%
20	12020602	Yanallton Road Main Extension	3/3/2006	4/1/2009	79%	200,000	442,281	32,944	7%
21	12020607	New WTP On Pool 3 of Kentucky	4/26/2006	9/20/2010	52%	140,000,000	162,461,791	14,369,763	9%
22	12020701	KENTUCKY INCLINE CAR	1/16/2007	5/11/2009	67%	1,100,000	194,940	133,660	69%
23	12020702	KY MAJOR HIGHWAY	2/27/2007	12/31/2009	51%	2,000,000	1,671,224	232,887	14%
24	12300604	Owen County SCADA System	3/3/2006	11/30/2007	100%	500,000	614,577	0	100%
25	12320087	Meters - Replacement	N/A	N/A	N/A	N/A	N/A	7,309	N/A
26	DV-1202-1	Projects Funded by Others	N/A	N/A	N/A	N/A	N/A	334,424	N/A
27	DV-1230-1	Projects Funded by Others	N/A	N/A	N/A	N/A	N/A	201	N/A
28	IP-1202-5	Nth. Broadway Main Replacement	4/1/2008	10/31/2010	14%	2,850,037	2,770,076	20,721	1%
29	IP-1202-6	Carrick Rd Main Extension	5/1/2008	12/31/2012	6%	2,700,000	2,700,000	42,344	2%
30	IP-1232-1	Owenton-Post Acquisition Phase 2	4/1/2008	12/31/2009	20%	824,804	936,758	35,046	4%
31	RP-1201-R1	Capitalized Tank Rehabilitation / Paint	N/A	N/A	N/A	N/A	N/A	26,015	N/A
32	RP-1202-B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	28,343	N/A
33	RP-1202-C1	Mains - Unscheduled	N/A	N/A	N/A	N/A	N/A	36,346	N/A
34	RP-1202-D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	135,824	N/A
35	RP-1202-E1	Hydrants, Valves, and Manholes-New	N/A	N/A	N/A	N/A	N/A	841	N/A
36	RP-1202-F1	Hydrants, Valves, and Manholes-Rep	N/A	N/A	N/A	N/A	N/A	1,044	N/A
37	RP-1202-G1	Services and Laterals - New	N/A	N/A	N/A	N/A	N/A	3,382	N/A
38	RP-1202-H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	70	N/A
39	RP-1202-I1	Meters - New	N/A	N/A	N/A	N/A	N/A	1,020,513	N/A
40	RP-1202-J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	2,513,952	N/A
41	RP-1202-K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	185,791	N/A
42	RP-1202-L1	SCADA Equipment and Systems	N/A	N/A	N/A	N/A	N/A	3,214	N/A
43	RP-1202-N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	82,346	N/A
44	RP-1202-Q1	Process Plant - Facilities and Equi	N/A	N/A	N/A	N/A	N/A	198,167	N/A
45	RP-1202-S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	56,894	N/A
46	RP-1230-J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	1,353	N/A
47	RP-1232-F1	Hydrants, Valves, and Manholes-Rep	N/A	N/A	N/A	N/A	N/A	10,905	N/A
48	RP-1232-H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	31,294	N/A
49	RP-1232-J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	18,510	N/A
50	RP-1232-K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	610	N/A
51	RP-1232-Q1	Process Plant - Facilities and Equi	N/A	N/A	N/A	N/A	N/A	5,843	N/A
52	RP-1232-S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	13,353	N/A

168,463,521    195,158,834    29,380,865

**KENTUCKY AMERICAN WATER**  
**CASE NO: 2010-00036**  
**CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE**  
**AS OF AUGUST 2008**

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

PSCDR1#11

PAGE 3 OF 12

Witness Responsible: Lance Williams

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	N/A	N/A	N/A	N/A	N/A	3,492	N/A
2	1202000A	LEX-Invest Item A	N/A	N/A	N/A	N/A	N/A	(5,696)	N/A
3	1202000R	LEX-Retirements	N/A	N/A	N/A	N/A	N/A	2,381	N/A
4	12020080	Developer/Govt. Contributions	N/A	N/A	N/A	N/A	N/A	(1,647)	N/A
5	12020081	Network - Replace/Renew	N/A	N/A	N/A	N/A	N/A	228	N/A
6	12020084	Hydrants New	N/A	N/A	N/A	N/A	N/A	112	N/A
7	12020086	Services New	N/A	N/A	N/A	N/A	N/A	427	N/A
8	12020087	Meters - Replacement	N/A	N/A	N/A	N/A	N/A	12,238	N/A
9	12020088	Meters New	N/A	N/A	N/A	N/A	N/A	(45,767)	N/A
10	12020105	LEX-Russell Cave Road Tank-1.0	2/26/2001	11/11/2005	100%	1,300,000	1,808,503	350	100%
11	12020201	LEX-Leestown Rd Main Improvmts	3/1/2002	12/31/2010	74%	700,000	166,456	150,955	91%
12	12020202	LEX-Major Highway Relocations	12/1/2000	11/1/2007	100%	3,615,898	3,615,898	0	100%
13	12020204	Source of Supply Project Dev	12/21/2001	9/20/2010	77%	650,000	2,202,810	1,893,837	86%
14	12020301	Elevated Storage Tank - 2 MG	1/1/2003	8/1/2007	100%	3,000,000	3,757,978	398	100%
15	12020303	Electrical reliability upgrde	12/1/2003	7/1/2006	100%	1,024,632	1,024,632	337	100%
16	12020402	Major Highway Relocations	1/23/2004	12/21/2006	100%	2,998,150	3,263,898	19,951	100%
17	12020508	Kentucky Reliability Improvemnt	3/3/2006	12/31/2008	89%	5,000,000	7,527,012	7,406,785	98%
18	12020602	Yanallton Road Main Extension	3/3/2006	4/1/2009	82%	200,000	442,281	45,444	10%
19	12020607	New WTP On Pool 3 of Kentucky	4/26/2006	9/20/2010	54%	140,000,000	162,461,791	19,616,145	12%
20	12020701	KENTUCKY INCLINE CAR	1/16/2007	5/11/2009	71%	1,100,000	194,940	145,692	75%
21	12020702	KY MAJOR HIGHWAY	2/27/2007	12/31/2009	54%	2,000,000	1,671,224	233,666	14%
22	12300604	Owen County SCADA System	3/3/2006	11/30/2007	100%	500,000	614,577	0	100%
23	DV-1202-1	Projects Funded by Others	N/A	N/A	N/A	N/A	N/A	235,074	N/A
24	DV-1230-1	Projects Funded by Others	N/A	N/A	N/A	N/A	N/A	201	N/A
25	IP-1202-5	Nth. Broadway Main Replacement	4/1/2008	10/31/2010	17%	2,850,037	2,770,076	73,821	3%
26	IP-1202-6	Carrick Rd Main Extension	5/1/2008	12/31/2012	8%	2,700,000	2,700,000	42,344	2%
27	IP-1232-1	Owenton-Post Acquisition Phase 2	4/1/2008	12/31/2009	25%	824,804	936,758	54,764	6%
28	RP-1201-R1	Capitalized Tank Rehabilitation / Paint	N/A	N/A	N/A	N/A	N/A	32,130	N/A
29	RP-1202-B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	82,213	N/A
30	RP-1202-C1	Mains - Unscheduled	N/A	N/A	N/A	N/A	N/A	43,581	N/A
31	RP-1202-D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	60,059	N/A
32	RP-1202-E1	Hydrants, Valves, and Manholes-New	N/A	N/A	N/A	N/A	N/A	2,329	N/A
33	RP-1202-F1	Hydrants, Valves, and Manholes-Rep	N/A	N/A	N/A	N/A	N/A	1,044	N/A
34	RP-1202-G1	Services and Laterals - New	N/A	N/A	N/A	N/A	N/A	3,583	N/A
35	RP-1202-H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	70	N/A
36	RP-1202-I1	Meters - New	N/A	N/A	N/A	N/A	N/A	1,054,535	N/A
37	RP-1202-J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	2,613,270	N/A
38	RP-1202-K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	224,532	N/A
39	RP-1202-L1	SCADA Equipment and Systems	N/A	N/A	N/A	N/A	N/A	8,564	N/A
40	RP-1202-M1	Security Equipment and Systems	N/A	N/A	N/A	N/A	N/A	480	N/A
41	RP-1202-N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	381,407	N/A
42	RP-1202-O1	Vehicles	N/A	N/A	N/A	N/A	N/A	131,610	N/A
43	RP-1202-Q1	Process Plant - Facilities and Equi	N/A	N/A	N/A	N/A	N/A	166,082	N/A
44	RP-1202-S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	70,894	N/A
45	RP-1230-G1	Services and Laterals - New	N/A	N/A	N/A	N/A	N/A	52	N/A
46	RP-1230-H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	16,217	N/A
47	RP-1230-I1	Meters - New	N/A	N/A	N/A	N/A	N/A	4,442	N/A
48	RP-1230-J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	2,423	N/A
49	RP-1232-F1	Hydrants, Valves, and Manholes-Rep	N/A	N/A	N/A	N/A	N/A	11,919	N/A
50	RP-1232-H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	43,864	N/A
51	RP-1232-J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	28,211	N/A
52	RP-1232-Q1	Process Plant - Facilities and Equi	N/A	N/A	N/A	N/A	N/A	5,843	N/A
53	RP-1232-S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	16,353	N/A

168,463,521	195,158,834	<b>34,891,236</b>
-------------	-------------	-------------------

**KENTUCKY AMERICAN WATER**  
**CASE NO: 2010-00036**  
**CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE**  
**AS OF SEPTEMBER 2008**

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

PSCDR1#11

PAGE 4 OF 12

Witness Responsible: Lance Williams

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	N/A	N/A	N/A	N/A	N/A	1,497	N/A
2	1202000R	LEX-Retirements	N/A	N/A	N/A	N/A	N/A	519	N/A
3	12020080	Developer/Govt. Contributions	N/A	N/A	N/A	N/A	N/A	2,241	N/A
4	12020084	Hydrants New	N/A	N/A	N/A	N/A	N/A	112	N/A
5	12020087	Meters - Replacement	N/A	N/A	N/A	N/A	N/A	12,238	N/A
6	12020088	Meters New	N/A	N/A	N/A	N/A	N/A	(45,767)	N/A
7	12020201	LEX-Leestown Rd Main Improvmts	3/1/2002	11/11/2005	100%	700,000	166,456	150,955	100%
8	12020204	Source of Supply Project Dev	12/21/2001	9/20/2010	78%	650,000	2,202,810	1,907,332	87%
9	12020402	Major Highway Relocations	1/23/2004	12/21/2006	100%	2,998,150	3,263,898	20,475	100%
10	12020508	Kentucky Reliability Improvemt	3/3/2006	12/31/2008	92%	5,000,000	7,527,012	7,408,979	98%
11	12020602	Yanallton Road Main Extension	3/3/2006	4/1/2009	84%	200,000	442,281	407,894	92%
12	12020607	New WTP On Pool 3 of Kentucky	4/26/2006	9/20/2010	56%	140,000,000	162,461,791	25,543,829	16%
13	12020702	KY MAJOR HIGHWAY	2/27/2007	12/31/2009	57%	2,000,000	1,671,224	233,666	14%
14	DV-1202-1	Projects Funded by Others	N/A	N/A	N/A	N/A	N/A	306,432	N/A
15	DV-1230-1	Projects Funded by Others	N/A	N/A	N/A	N/A	N/A	201	N/A
16	IP-1202-5	Nth. Broadway Main Replacement	4/1/2008	10/31/2010	20%	2,850,037	2,770,076	104,921	4%
17	IP-1202-6	Carrick Rd Main Extension	5/1/2008	12/31/2012	9%	2,700,000	2,700,000	42,344	2%
18	IP-1232-1	Owenton-Post Acquisition Phase 2	4/1/2008	12/31/2009	30%	824,804	936,758	77,377	8%
19	RP-1201-R1	Capitalized Tank Rehabilitation / Paint	N/A	N/A	N/A	N/A	N/A	74,930	N/A
20	RP-1202-B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	72,824	N/A
21	RP-1202-C1	Mains - Unscheduled	N/A	N/A	N/A	N/A	N/A	46,714	N/A
22	RP-1202-D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	58,825	N/A
23	RP-1202-E1	Hydrants, Valves, and Manholes-New	N/A	N/A	N/A	N/A	N/A	10,514	N/A
24	RP-1202-F1	Hydrants, Valves, and Manholes-Rep	N/A	N/A	N/A	N/A	N/A	1,083	N/A
25	RP-1202-G1	Services and Laterals - New	N/A	N/A	N/A	N/A	N/A	3,382	N/A
26	RP-1202-H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	70	N/A
27	RP-1202-I1	Meters - New	N/A	N/A	N/A	N/A	N/A	5,266	N/A
28	RP-1202-J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	13,507	N/A
29	RP-1202-K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	242,425	N/A
30	RP-1202-L1	SCADA Equipment and Systems	N/A	N/A	N/A	N/A	N/A	12,844	N/A
31	RP-1202-M1	Security Equipment and Systems	N/A	N/A	N/A	N/A	N/A	1,480	N/A
32	RP-1202-N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	823,178	N/A
33	RP-1202-O1	Vehicles	N/A	N/A	N/A	N/A	N/A	52,656	N/A
34	RP-1202-P1	Tools and Equipment	N/A	N/A	N/A	N/A	N/A	6,591	N/A
35	RP-1202-Q1	Process Plant - Facilities and Equi	N/A	N/A	N/A	N/A	N/A	151,391	N/A
36	RP-1202-S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	73,263	N/A
37	RP-1230-A1	Mains - New	N/A	N/A	N/A	N/A	N/A	1,392	N/A
38	RP-1230-H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	16,217	N/A
39	RP-1230-I1	Meters - New	N/A	N/A	N/A	N/A	N/A	4,442	N/A
40	RP-1230-J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	2,423	N/A
41	RP-1232-G1	Services and Laterals - New	N/A	N/A	N/A	N/A	N/A	7,992	N/A
42	RP-1232-S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	29,043	N/A

157,922,991	184,142,306	<b>37,887,697</b>
-------------	-------------	-------------------

**KENTUCKY AMERICAN WATER**  
**CASE NO: 2010-00036**  
**CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE**  
**AS OF OCTOBER 2008**

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 Responsible: Lance Williams

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	N/A	N/A	N/A	N/A	N/A	(47)	N/A
2	1202000R	LEX-Retirements	N/A	N/A	N/A	N/A	N/A	519	N/A
3	12020080	Developer/Govt. Contributions	N/A	N/A	N/A	N/A	N/A	(32)	N/A
4	12020084	Hydrants New	N/A	N/A	N/A	N/A	N/A	112	N/A
5	12020087	Meters - Replacement	N/A	N/A	N/A	N/A	N/A	12,238	N/A
6	12020088	Meters New	N/A	N/A	N/A	N/A	N/A	(45,767)	N/A
7	12020201	LEX-Leestown Rd Main Improvmts	3/1/2002	11/11/2005	100%	700,000	166,456	150,955	100%
8	12020204	Source of Supply Project Dev	12/21/2001	9/20/2010	79%	650,000	2,202,810	1,963,168	89%
9	12020402	Major Highway Relocations	1/23/2004	12/21/2006	100%	2,998,150	3,263,898	31,991	100%
10	12020508	Kentucky Reliability Improvemt	3/3/2006	12/31/2008	95%	5,000,000	7,527,012	6,892,384	92%
11	12020607	New WTP On Pool 3 of Kentucky	4/26/2006	9/20/2010	58%	140,000,000	162,461,791	33,503,187	21%
12	12020702	KY MAJOR HIGHWAY	2/27/2007	12/31/2009	60%	2,000,000	1,671,224	233,666	14%
13	DV-1202-1	Projects Funded by Others	N/A	N/A	N/A	N/A	N/A	511,884	N/A
14	DV-1230-1	Projects Funded by Others	N/A	N/A	N/A	N/A	N/A	304	N/A
15	IP-1202-5	Nth. Broadway Main Replacement	4/1/2008	10/31/2010	23%	2,850,037	2,770,076	186,921	7%
16	IP-1202-6	Carrick Rd Main Extension	5/1/2008	12/31/2012	11%	2,700,000	2,700,000	49,156	2%
17	IP-1232-1	Owenton-Post Acquisition Phase 2	4/1/2008	12/31/2009	34%	824,804	936,758	81,627	9%
18	RP-1201-R1	Capitalized Tank Rehabilitation / Paint	N/A	N/A	N/A	N/A	N/A	123,080	N/A
19	RP-1202-B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	174,960	N/A
20	RP-1202-C1	Mains - Unscheduled	N/A	N/A	N/A	N/A	N/A	50,344	N/A
21	RP-1202-D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	55,408	N/A
22	RP-1202-E1	Hydrants, Valves, and Manholes-New	N/A	N/A	N/A	N/A	N/A	28,571	N/A
23	RP-1202-F1	Hydrants, Valves, and Manholes-Rep	N/A	N/A	N/A	N/A	N/A	1,044	N/A
24	RP-1202-G1	Services and Laterals - New	N/A	N/A	N/A	N/A	N/A	3,382	N/A
25	RP-1202-H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	70	N/A
26	RP-1202-I1	Meters - New	N/A	N/A	N/A	N/A	N/A	15,933	N/A
27	RP-1202-J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	21,853	N/A
28	RP-1202-K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	260,505	N/A
29	RP-1202-M1	Security Equipment and Systems	N/A	N/A	N/A	N/A	N/A	1,946	N/A
30	RP-1202-N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	1,039,816	N/A
31	RP-1202-O1	Vehicles	N/A	N/A	N/A	N/A	N/A	31,459	N/A
32	RP-1202-P1	Tools and Equipment	N/A	N/A	N/A	N/A	N/A	6,999	N/A
33	RP-1202-Q1	Process Plant - Facilities and Equi	N/A	N/A	N/A	N/A	N/A	102,549	N/A
34	RP-1202-S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	79,063	N/A
35	RP-1230-A1	Mains - New	N/A	N/A	N/A	N/A	N/A	5,379	N/A
36	RP-1230-J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	2,423	N/A
37	RP-1232-S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	31,371	N/A

157,722,991	183,700,025	<b>45,608,422</b>
-------------	-------------	-------------------

**KENTUCKY AMERICAN WATER**  
**CASE NO: 2010-00036**  
**CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE**  
**AS OF NOVEMBER 2008**

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

PSCDR1#11

PAGE 6 OF 12

Witness Responsible: Lance Williams

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	N/A	N/A	N/A	N/A	N/A	(47)	N/A
2	1202000R	LEX-Retirements	N/A	N/A	N/A	N/A	N/A	440	N/A
3	12020080	Developer/Govt. Contributions	N/A	N/A	N/A	N/A	N/A	(10)	N/A
4	12020084	Hydrants New	N/A	N/A	N/A	N/A	N/A	112	N/A
5	12020087	Meters - Replacement	N/A	N/A	N/A	N/A	N/A	1,505	N/A
6	12020201	LEX-Leestown Rd Main Improvmts	3/1/2002	11/11/2005	100%	700,000	166,456	150,955	100%
7	12020204	Source of Supply Project Dev	12/21/2001	9/20/2010	80%	650,000	2,202,810	1,977,995	90%
8	12020402	Major Highway Relocations	1/23/2004	12/21/2006	100%	2,998,150	3,263,898	31,998	100%
9	12020508	Kentucky Reliability Improvemnt	3/3/2006	12/31/2008	98%	5,000,000	7,527,012	6,892,384	92%
10	12020607	New WTP On Pool 3 of Kentucky	4/26/2006	9/20/2010	59%	140,000,000	162,461,791	39,738,157	24%
11	12020702	KY MAJOR HIGHWAY	2/27/2007	12/31/2009	63%	2,000,000	1,671,224	114,026	7%
12	12300403	Owen County Main Extensions	1/23/2004	12/31/2008	99%	1,100,000	2,296,130	64	0%
13	DV-1202-1	Projects Funded by Others	N/A	N/A	N/A	N/A	N/A	514,674	N/A
14	DV-1230-1	Projects Funded by Others	N/A	N/A	N/A	N/A	N/A	201	N/A
15	IP-1202-5	Nth. Broadway Main Replacement	4/1/2008	10/31/2010	27%	2,850,037	2,770,076	202,921	7%
16	IP-1202-6	Carrick Rd Main Extension	5/1/2008	12/31/2012	13%	2,700,000	2,700,000	57,743	2%
17	IP-1232-1	Owenton-Post Acquisition Phase 2	4/1/2008	12/31/2009	39%	824,804	936,758	80,740	9%
18	RP-1201-R1	Capitalized Tank Rehabilitation / Paint	N/A	N/A	N/A	N/A	N/A	52,386	N/A
19	RP-1202-B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	233,496	N/A
20	RP-1202-C1	Mains - Unscheduled	N/A	N/A	N/A	N/A	N/A	56,053	N/A
21	RP-1202-D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	118,202	N/A
22	RP-1202-E1	Hydrants, Valves, and Manholes-New	N/A	N/A	N/A	N/A	N/A	29,990	N/A
23	RP-1202-F1	Hydrants, Valves, and Manholes-Rep	N/A	N/A	N/A	N/A	N/A	3,588	N/A
24	RP-1202-G1	Services and Laterals - New	N/A	N/A	N/A	N/A	N/A	3,382	N/A
25	RP-1202-H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	14,942	N/A
26	RP-1202-I1	Meters - New	N/A	N/A	N/A	N/A	N/A	6,588	N/A
27	RP-1202-J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	14,134	N/A
28	RP-1202-K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	18,444	N/A
29	RP-1202-M1	Security Equipment and Systems	N/A	N/A	N/A	N/A	N/A	31,946	N/A
30	RP-1202-N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	1,392,322	N/A
31	RP-1202-O1	Vehicles	N/A	N/A	N/A	N/A	N/A	153,516	N/A
32	RP-1202-P1	Tools and Equipment	N/A	N/A	N/A	N/A	N/A	42,339	N/A
33	RP-1202-Q1	Process Plant - Facilities and Equi	N/A	N/A	N/A	N/A	N/A	65,777	N/A
34	RP-1202-S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	83,182	N/A
35	RP-1230-A1	Mains - New	N/A	N/A	N/A	N/A	N/A	7,910	N/A
36	RP-1230-J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	2,423	N/A
37	RP-1232-C1	Mains - Unscheduled	N/A	N/A	N/A	N/A	N/A	165	N/A
38	RP-1232-G1	Services and Laterals - New	N/A	N/A	N/A	N/A	N/A	128	N/A
39	RP-1232-H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	333	N/A
40	RP-1232-S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	32,365	N/A

158,822,991   185,996,155   **52,127,468**



**KENTUCKY AMERICAN WATER**  
**CASE NO: 2010-00036**  
**CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE**  
**AS OF DECEMBER 2008**

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

PSCDR1#11

PAGE 7 OF 12

Witness Responsible: Lance Williams

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	N/A	N/A	N/A	N/A	N/A	(47)	N/A
2	12020081	Network - Replace/Renew	N/A	N/A	N/A	N/A	N/A	(120)	N/A
3	12020201	LEX-Leestown Rd Main Improvmts	3/1/2002	11/11/2005	100%	700,000	166,456	150,955	100%
4	12020204	Source of Supply Project Dev	12/21/2001	9/20/2010	81%	650,000	2,202,810	2,007,500	91%
5	12020402	Major Highway Relocations	1/23/2004	12/21/2006	100%	2,998,150	3,263,898	37,008	100%
6	12020508	Kentucky Reliability Improvemt	3/3/2006	12/31/2008	100%	5,000,000	7,527,012	3,903,476	100%
7	12020607	New WTP On Pool 3 of Kentucky	4/26/2006	9/20/2010	61%	140,000,000	162,461,791	46,491,383	29%
8	12020701	KENTUCKY INCLINE CAR	1/16/2007	5/11/2009	85%	1,100,000	194,940	(1,188)	-1%
9	12020702	KY MAJOR HIGHWAY	2/27/2007	12/31/2009	66%	2,000,000	1,671,224	115,257	7%
10	DV-1202-1	Projects Funded by Others	N/A	N/A	N/A	N/A	N/A	303,527	N/A
11	DV-1230-1	Projects Funded by Others	N/A	N/A	N/A	N/A	N/A	201	N/A
12	IP-1202-5	Nth. Broadway Main Replacement	4/1/2008	10/31/2010	30%	2,850,037	2,770,076	299,377	11%
13	IP-1202-6	Carrick Rd Main Extension	5/1/2008	12/31/2012	15%	2,700,000	2,700,000	62,506	2%
14	IP-1232-1	Owenton-Post Acquisition Phase 2	4/1/2008	12/31/2009	44%	824,804	936,758	81,520	9%
15	RP-1201-R1	Capitalized Tank Rehabilitation / P	N/A	N/A	N/A	N/A	N/A	60,726	N/A
16	RP-1202-B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	101,661	N/A
17	RP-1202-C1	Mains - Unscheduled	N/A	N/A	N/A	N/A	N/A	57,293	N/A
18	RP-1202-D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	65,914	N/A
19	RP-1202-E1	Hydrants, Valves, and Manholes-New	N/A	N/A	N/A	N/A	N/A	102,992	N/A
20	RP-1202-F1	Hydrants, Valves, and Manholes-Rep	N/A	N/A	N/A	N/A	N/A	3,244	N/A
21	RP-1202-G1	Services and Laterals - New	N/A	N/A	N/A	N/A	N/A	3,382	N/A
22	RP-1202-H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	70	N/A
23	RP-1202-I1	Meters - New	N/A	N/A	N/A	N/A	N/A	6,582	N/A
24	RP-1202-J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	24,238	N/A
25	RP-1202-M1	Security Equipment and Systems	N/A	N/A	N/A	N/A	N/A	3,618	N/A
26	RP-1202-N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	351,243	N/A
27	RP-1202-P1	Tools and Equipment	N/A	N/A	N/A	N/A	N/A	95,796	N/A
28	RP-1202-Q1	Process Plant - Facilities and Equi	N/A	N/A	N/A	N/A	N/A	33,195	N/A
29	RP-1202-S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	93,356	N/A
30	RP-1230-A1	Mains - New	N/A	N/A	N/A	N/A	N/A	8,560	N/A
31	RP-1230-J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	2,423	N/A
32	RP-1232-F1	Hydrants, Valves, and Manholes-Rep	N/A	N/A	N/A	N/A	N/A	1	N/A
33	RP-1232-S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	35,277	N/A

158,822,991	183,894,965	<b>54,500,928</b>
-------------	-------------	-------------------

**KENTUCKY AMERICAN WATER**  
**CASE NO: 2010-00036**  
**CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE**  
**AS OF JANUARY 2009**

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

PSCDR1#11  
 PAGE 8 OF 12

Witness Responsible: Lance Williams

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	0000012	Conversion Funding Project	N/A	N/A	N/A	N/A	N/A	(47)	N/A
2	12020080	Developer/Govt. Contributions	N/A	N/A	N/A	N/A	N/A	2	N/A
3	12020081	Network - Replace/Renew	N/A	N/A	N/A	N/A	N/A	(120)	N/A
4	12020201	LEX-Leestown Rd Main Improvmts	3/1/2002	11/11/2005	100%	700,000	166,456	150,955	100%
5	12020204	Source of Supply Project Dev	12/21/2001	9/20/2010	82%	650,000	2,202,810	1,986,894	90%
6	12020402	Major Highway Relocations	1/23/2004	12/21/2006	100%	2,998,150	3,263,898	36,910	100%
7	12020508	Kentucky Reliability Improvemt	3/3/2006	12/31/2008	100%	5,000,000	7,527,012	3,467,981	100%
8	12020607	New WTP On Pool 3 of Kentucky	4/26/2006	9/20/2010	63%	140,000,000	162,461,791	52,482,300	32%
9	12020701	KENTUCKY INCLINE CAR	1/16/2007	5/11/2009	89%	1,100,000	194,940	(1,188)	-1%
10	12020702	KY MAJOR HIGHWAY	2/27/2007	12/31/2009	68%	2,000,000	1,671,224	115,643	7%
11	DV-1202-1	Projects Funded by Others	N/A	N/A	N/A	N/A	N/A	412,167	N/A
12	DV-1230-1	Projects Funded by Others	N/A	N/A	N/A	N/A	N/A	201	N/A
13	IP-1202-5	Nth. Broadway Main Replacement	4/1/2008	10/31/2010	33%	2,850,037	2,770,076	310,869	11%
14	IP-1202-6	Carrick Rd Main Extension	5/1/2008	12/31/2012	17%	2,700,000	2,700,000	69,931	3%
15	IP-1232-1	Owenton-Post Acquisition Phase 2	4/1/2008	12/31/2009	49%	824,804	936,758	81,860	9%
16	RP-1201-R1	Capitalized Tank Rehabilitation / P	N/A	N/A	N/A	N/A	N/A	60,865	N/A
17	RP-1202-B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	144,866	N/A
18	RP-1202-C1	Mains - Unscheduled	N/A	N/A	N/A	N/A	N/A	64,730	N/A
19	RP-1202-D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	65,980	N/A
20	RP-1202-E1	Hydrants, Valves, and Manholes-New	N/A	N/A	N/A	N/A	N/A	68,656	N/A
21	RP-1202-F1	Hydrants, Valves, and Manholes-Rep	N/A	N/A	N/A	N/A	N/A	3,405	N/A
22	RP-1202-G1	Services and Laterals - New	N/A	N/A	N/A	N/A	N/A	39,540	N/A
23	RP-1202-H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	67,493	N/A
24	RP-1202-I1	Meters - New	N/A	N/A	N/A	N/A	N/A	60,289	N/A
25	RP-1202-J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	42,116	N/A
26	RP-1202-K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	1,488	N/A
27	RP-1202-M1	Security Equipment and Systems	N/A	N/A	N/A	N/A	N/A	3,618	N/A
28	RP-1202-N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	32,437	N/A
29	RP-1202-Q1	Process Plant - Facilities and Equi	N/A	N/A	N/A	N/A	N/A	50,789	N/A
30	RP-1202-S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	93,543	N/A
31	RP-1230-A1	Mains - New	N/A	N/A	N/A	N/A	N/A	8,590	N/A
32	RP-1230-J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	2,423	N/A
33	RP-1232-C1	Mains - Unscheduled	N/A	N/A	N/A	N/A	N/A	4,644	N/A
34	RP-1232-G1	Services and Laterals - New	N/A	N/A	N/A	N/A	N/A	45	N/A
35	RP-1232-H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	663	N/A
36	RP-1232-I1	Meters - New	N/A	N/A	N/A	N/A	N/A	921	N/A
37	RP-1232-S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	35,547	N/A

158,822,991    183,894,965    **59,967,009**

**KENTUCKY AMERICAN WATER**  
**CASE NO: 2010-00036**  
**CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE**  
**AS OF FEBRUARY 2009**

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

PSCDR1#11

PAGE 9 OF 12

Witness Responsible: Lance Williams

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	N/A	N/A	N/A	N/A	N/A	(47)	N/A
2	12020080	Developer/Govt. Contributions	N/A	N/A	N/A	N/A	N/A	(2)	N/A
3	12020201	LEX-Leestown Rd Main Improvmts	3/1/2002	11/11/2005	100%	700,000	166,456	150,955	100%
4	12020204	Source of Supply Project Dev	12/21/2001	9/20/2010	82%	650,000	2,202,810	1,994,380	91%
5	12020402	Major Highway Relocations	1/23/2004	12/21/2006	100%	2,998,150	3,263,898	37,010	100%
6	12020508	Kentucky Reliability Improvemt	3/3/2006	12/31/2008	100%	5,000,000	7,527,012	3,468,049	100%
7	12020607	New WTP On Pool 3 of Kentucky	4/26/2006	9/20/2010	65%	140,000,000	162,461,791	60,120,358	37%
8	12020702	KY MAJOR HIGHWAY	2/27/2007	12/31/2009	71%	2,000,000	1,671,224	115,643	7%
9	DV-1202-1	Projects Funded by Others	N/A	N/A	N/A	N/A	N/A	156,829	N/A
10	DV-1230-1	Projects Funded by Others	N/A	N/A	N/A	N/A	N/A	201	N/A
11	IP-1202-5	Nth. Broadway Main Replacement	4/1/2008	10/31/2010	36%	2,850,037	2,770,076	312,243	11%
12	IP-1202-6	Carrick Rd Main Extension	5/1/2008	12/31/2012	18%	2,700,000	2,700,000	73,928	3%
13	IP-1232-1	Owenton-Post Acquisition Phase 2	4/1/2008	12/31/2009	53%	824,804	936,758	83,426	9%
14	RP-1201-R1	Capitalized Tank Rehabilitation / P	N/A	N/A	N/A	N/A	N/A	61,030	N/A
15	RP-1202-B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	64,187	N/A
16	RP-1202-C1	Mains - Unscheduled	N/A	N/A	N/A	N/A	N/A	108,369	N/A
17	RP-1202-D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	200,054	N/A
18	RP-1202-E1	Hydrants, Valves, and Manholes-New	N/A	N/A	N/A	N/A	N/A	108,992	N/A
19	RP-1202-F1	Hydrants, Valves, and Manholes-Rep	N/A	N/A	N/A	N/A	N/A	9,857	N/A
20	RP-1202-G1	Services and Laterals - New	N/A	N/A	N/A	N/A	N/A	158,804	N/A
21	RP-1202-H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	16,537	N/A
22	RP-1202-I1	Meters - New	N/A	N/A	N/A	N/A	N/A	55,781	N/A
23	RP-1202-J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	81,815	N/A
24	RP-1202-K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	5,887	N/A
25	RP-1202-M1	Security Equipment and Systems	N/A	N/A	N/A	N/A	N/A	3,618	N/A
26	RP-1202-N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	64,721	N/A
27	RP-1202-P1	Tools and Equipment	N/A	N/A	N/A	N/A	N/A	74,691	N/A
28	RP-1202-Q1	Process Plant - Facilities and Equi	N/A	N/A	N/A	N/A	N/A	72,316	N/A
29	RP-1202-S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	56,440	N/A
30	RP-1230-A1	Mains - New	N/A	N/A	N/A	N/A	N/A	8,590	N/A
31	RP-1230-J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	2,423	N/A
32	RP-1232-A1	Mains - New	N/A	N/A	N/A	N/A	N/A	6,382	N/A
33	RP-1232-C1	Mains - Unscheduled	N/A	N/A	N/A	N/A	N/A	4,507	N/A
34	RP-1232-E1	Hydrants, Valves & Manholes NEW	N/A	N/A	N/A	N/A	N/A	979	N/A
35	RP-1232-F1	Hydrants, Valves, and Manholes-Rep	N/A	N/A	N/A	N/A	N/A	14,936	N/A
36	RP-1232-G1	Services and Laterals - New	N/A	N/A	N/A	N/A	N/A	759	N/A
37	RP-1232-H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	4,528	N/A
38	RP-1232-I1	Meters - New	N/A	N/A	N/A	N/A	N/A	998	N/A

157,722,991	183,700,025	<b>67,700,176</b>
-------------	-------------	-------------------

**KENTUCKY AMERICAN WATER**  
**CASE NO: 2010-00036**  
**CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE**  
**AS OF MARCH 2009**

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: Lance Williams

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	N/A	N/A	N/A	N/A	N/A	(47)	N/A
2	12020080	Developer/Govt. Contributions	N/A	N/A	N/A	N/A	N/A	(75)	N/A
3	12020201	LEX-Leestown Rd Main Improvmts	3/1/2002	11/11/2005	100%	700,000	166,456	150,955	100%
4	12020204	Source of Supply Project Dev	12/21/2001	9/20/2010	83%	650,000	2,202,810	1,995,880	91%
5	12020402	Major Highway Relocations	1/23/2004	12/21/2006	100%	2,998,150	3,263,898	62,034	100%
6	12020508	Kentucky Reliability Improvemt	3/3/2006	12/31/2008	100%	5,000,000	7,527,012	3,526,313	100%
7	12020607	New WTP On Pool 3 of Kentucky	4/26/2006	9/20/2010	67%	140,000,000	162,461,791	69,092,758	43%
8	12020702	KY MAJOR HIGHWAY	2/27/2007	12/31/2009	74%	2,000,000	1,671,224	115,643	7%
9	DV-1202-1	Projects Funded by Others	N/A	N/A	N/A	N/A	N/A	205,915	N/A
10	DV-1230-1	Projects Funded by Others	N/A	N/A	N/A	N/A	N/A	201	N/A
11	IP-1202-5	Nth. Broadway Main Replacement	4/1/2008	10/31/2010	39%	2,850,037	2,770,076	314,273	11%
12	IP-1202-6	Carrick Rd Main Extension	5/1/2008	12/31/2012	20%	2,700,000	2,700,000	75,989	3%
13	IP-1232-1	Owenton-Post Acquisition Phase 2	4/1/2008	12/31/2009	58%	824,804	936,758	83,705	9%
14	RP-1201-R1	Capitalized Tank Rehabilitation / P	N/A	N/A	N/A	N/A	N/A	94,643	N/A
15	RP-1202-B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	61,469	N/A
16	RP-1202-C1	Mains - Unscheduled	N/A	N/A	N/A	N/A	N/A	123,657	N/A
17	RP-1202-D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	277,054	N/A
18	RP-1202-E1	Hydrants, Valves, and Manholes-New	N/A	N/A	N/A	N/A	N/A	97,022	N/A
19	RP-1202-F1	Hydrants, Valves, and Manholes-Rep	N/A	N/A	N/A	N/A	N/A	16,027	N/A
20	RP-1202-G1	Services and Laterals - New	N/A	N/A	N/A	N/A	N/A	51,805	N/A
21	RP-1202-H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	156,715	N/A
22	RP-1202-I1	Meters - New	N/A	N/A	N/A	N/A	N/A	53,425	N/A
23	RP-1202-J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	250,318	N/A
24	RP-1202-N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	42,762	N/A
25	RP-1202-Q1	Process Plant - Facilities and Equi	N/A	N/A	N/A	N/A	N/A	75,338	N/A
26	RP-1202-S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	56,817	N/A
27	RP-1230-A1	Mains - New	N/A	N/A	N/A	N/A	N/A	8,590	N/A
28	RP-1230-J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	1,353	N/A
29	RP-1232-A1	Mains - New	N/A	N/A	N/A	N/A	N/A	11,805	N/A
30	RP-1232-C1	Mains - Unscheduled	N/A	N/A	N/A	N/A	N/A	7,066	N/A
31	RP-1232-E1	Hydrants, Valves & Manholes NEW	N/A	N/A	N/A	N/A	N/A	14,781	N/A
32	RP-1232-F1	Hydrants, Valves, and Manholes-Rep	N/A	N/A	N/A	N/A	N/A	249	N/A
33	RP-1232-G1	Services and Laterals - New	N/A	N/A	N/A	N/A	N/A	2,934	N/A
34	RP-1232-H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	3,792	N/A
35	RP-1232-I1	Meters - New	N/A	N/A	N/A	N/A	N/A	2,328	N/A
36	RP-1232-J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	293	N/A

157,722,991    183,700,025    77,033,787

**KENTUCKY AMERICAN WATER**  
**CASE NO: 2010-00036**  
**CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE**  
**AS OF APRIL 2009**

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

PSCDR1#11

PAGE 11 OF 12

Witness Responsible: Lance Williams

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	N/A	N/A	N/A	N/A	N/A	(47)	N/A
2	12020080	Developer/Govt. Contributions	N/A	N/A	N/A	N/A	N/A	(75)	N/A
3	12020201	LEX-Leestown Rd Main Improvmts	3/1/2002	11/11/2005	100%	700,000	166,456	150,955	100%
4	12020204	Source of Supply Project Dev	12/21/2001	9/20/2010	84%	650,000	2,202,810	2,006,672	91%
5	12020402	Major Highway Relocations	1/23/2004	12/21/2006	100%	2,998,150	3,263,898	36,977	100%
6	12020508	Kentucky Reliability Improvemt	3/3/2006	12/31/2008	100%	5,000,000	7,527,012	3,580,552	100%
7	12020607	New WTP On Pool 3 of Kentucky	4/26/2006	9/20/2010	69%	140,000,000	162,461,791	78,000,424	48%
8	12020702	KY MAJOR HIGHWAY	2/27/2007	12/31/2009	77%	2,000,000	1,671,224	115,643	7%
9	DV-1202-1	Projects Funded by Others	N/A	N/A	N/A	N/A	N/A	221,127	N/A
10	DV-1230-1	Projects Funded by Others	N/A	N/A	N/A	N/A	N/A	201	N/A
11	IP-1202-5	Nth. Broadway Main Replacement	4/1/2008	10/31/2010	43%	2,850,037	2,770,076	389,273	14%
12	IP-1202-6	Carrick Rd Main Extension	5/1/2008	12/31/2012	22%	2,700,000	2,700,000	74,735	3%
13	IP-1232-1	Owenton-Post Acquisition Phase 2	4/1/2008	12/31/2009	63%	824,804	936,758	83,705	9%
14	RP-1201-R1	Capitalized Tank Rehabilitation / P	N/A	N/A	N/A	N/A	N/A	94,643	N/A
15	RP-1202-B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	86,861	N/A
16	RP-1202-C1	Mains - Unscheduled	N/A	N/A	N/A	N/A	N/A	144,413	N/A
17	RP-1202-D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	374,113	N/A
18	RP-1202-E1	Hydrants, Valves, and Manholes-New	N/A	N/A	N/A	N/A	N/A	(845)	N/A
19	RP-1202-F1	Hydrants, Valves, and Manholes-Rep	N/A	N/A	N/A	N/A	N/A	12,944	N/A
20	RP-1202-G1	Services and Laterals - New	N/A	N/A	N/A	N/A	N/A	(65,750)	N/A
21	RP-1202-H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	(87,112)	N/A
22	RP-1202-I1	Meters - New	N/A	N/A	N/A	N/A	N/A	53,202	N/A
23	RP-1202-J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	92,750	N/A
24	RP-1202-K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	(7,902)	N/A
25	RP-1202-N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	56,923	N/A
26	RP-1202-Q1	Process Plant - Facilities and Equi	N/A	N/A	N/A	N/A	N/A	84,573	N/A
27	RP-1202-S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	14,477	N/A
28	RP-1230-A1	Mains - New	N/A	N/A	N/A	N/A	N/A	27	N/A
29	RP-1230-J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	1,353	N/A
30	RP-1232-A1	Mains - New	N/A	N/A	N/A	N/A	N/A	17,690	N/A
31	RP-1232-C1	Mains - Unscheduled	N/A	N/A	N/A	N/A	N/A	9,728	N/A
32	RP-1232-F1	Hydrants, Valves, and Manholes-Rep	N/A	N/A	N/A	N/A	N/A	214	N/A
33	RP-1232-G1	Services and Laterals - New	N/A	N/A	N/A	N/A	N/A	542	N/A
34	RP-1232-H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	3,500	N/A
35	RP-1232-I1	Meters - New	N/A	N/A	N/A	N/A	N/A	1,042	N/A

157,722,991	183,700,025	<b>85,547,528</b>
-------------	-------------	-------------------

KENTUCKY AMERICAN WATER  
CASE NO: 2010-00036  
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE  
AS OF MAY 2009

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: Lance Williams

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	N/A	N/A	N/A	N/A	N/A	(73)	N/A
2	12020201	LEX-Leestown Rd Main Improvmts	3/1/2002	11/11/2005	100%	700,000	166,456	150,955	100%
3	12020204	Source of Supply Project Dev	12/21/2001	9/20/2010	85%	650,000	2,202,810	2,026,772	92%
4	12020402	Major Highway Relocations	1/23/2004	12/21/2006	100%	2,998,150	3,263,898	36,977	100%
5	12020607	New WTP On Pool 3 of Kentucky	4/26/2006	9/20/2010	71%	140,000,000	162,461,791	83,989,866	52%
6	12020702	KY MAJOR HIGHWAY	2/27/2007	12/31/2009	80%	2,000,000	1,671,224	115,643	7%
7	CS-1201-1	Business Transformation CPS	6/3/2009	6/30/2010	1%	211,056	211,056	91,075	43%
8	DV-1202-1	Projects Funded by Others	N/A	N/A	N/A	N/A	N/A	306,364	N/A
9	DV-1230-1	Projects Funded by Others	N/A	N/A	N/A	N/A	N/A	201	N/A
10	DV-1232-2	Projects Funded by Others	N/A	N/A	N/A	N/A	N/A	66	N/A
11	IP-1202-5	Nth. Broadway Main Replacement	4/1/2008	10/31/2010	46%	2,850,037	2,770,076	464,423	17%
12	IP-1202-6	Carrick Rd Main Extension	5/1/2008	12/31/2012	24%	2,700,000	2,700,000	78,408	3%
13	IP-1232-1	Owenton-Post Acquisition Phase 2	4/1/2008	12/31/2009	68%	824,804	936,758	83,705	9%
14	RP-1201-R1	Capitalized Tank Rehabilitation / P	N/A	N/A	N/A	N/A	N/A	94,643	N/A
15	RP-1202-B1	Mains - Replaced / Restored	N/A	N/A	N/A	N/A	N/A	41,460	N/A
16	RP-1202-C1	Mains - Unscheduled	N/A	N/A	N/A	N/A	N/A	151,481	N/A
17	RP-1202-D1	Mains - Relocated	N/A	N/A	N/A	N/A	N/A	467,339	N/A
18	RP-1202-E1	Hydrants, Valves, and Manholes-New	N/A	N/A	N/A	N/A	N/A	22	N/A
19	RP-1202-F1	Hydrants, Valves, and Manholes-Rep	N/A	N/A	N/A	N/A	N/A	22,590	N/A
20	RP-1202-G1	Services and Laterals - New	N/A	N/A	N/A	N/A	N/A	3,825	N/A
21	RP-1202-H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	1,238	N/A
22	RP-1202-I1	Meters - New	N/A	N/A	N/A	N/A	N/A	72,468	N/A
23	RP-1202-J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	104,192	N/A
24	RP-1202-K1	ITS Equipment and Systems	N/A	N/A	N/A	N/A	N/A	1,126	N/A
25	RP-1202-M1	Security Equipment and Systems	N/A	N/A	N/A	N/A	N/A	6,925	N/A
26	RP-1202-N1	Offices and Operations Centers	N/A	N/A	N/A	N/A	N/A	232,072	N/A
27	RP-1202-P1	Tools and Equipment	N/A	N/A	N/A	N/A	N/A	7,418	N/A
28	RP-1202-Q1	Process Plant - Facilities and Equi	N/A	N/A	N/A	N/A	N/A	209,201	N/A
29	RP-1202-S1	Engineering Studies	N/A	N/A	N/A	N/A	N/A	14,867	N/A
30	RP-1230-J1	Meters - Replaced	N/A	N/A	N/A	N/A	N/A	1,353	N/A
31	RP-1232-A1	Mains - New	N/A	N/A	N/A	N/A	N/A	46,492	N/A
32	RP-1232-C1	Mains - Unscheduled	N/A	N/A	N/A	N/A	N/A	8,219	N/A
33	RP-1232-E1	Hydrants, Valves & Manholes NEW	N/A	N/A	N/A	N/A	N/A	475	N/A
34	RP-1232-F1	Hydrants, Valves, and Manholes-Rep	N/A	N/A	N/A	N/A	N/A	1,961	N/A
35	RP-1232-H1	Services and Laterals - Replaced	N/A	N/A	N/A	N/A	N/A	3,218	N/A
36	RP-1232-I1	Meters - New	N/A	N/A	N/A	N/A	N/A	1,675	N/A

152,934,047   176,384,069   **88,838,641**

KENTUCKY-AMERICAN WATER COMPANY  
CASE NO: 2010-00036  
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE  
AS OF MAY 31, 2010

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

DATA: X BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: X ORIGINAL UPDATED REVISED  
WORKPAPER REFERENCE NO(S): WIP-1-4

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								
2	DV	NA	NA	NA	NA	NA	180,000	NA
3	DV	NA	NA	NA	NA	NA	-	NA
4	DV	NA	NA	NA	NA	NA	-	NA
5	DV	NA	NA	NA	NA	NA	45,000	NA
6	A	NA	NA	NA	NA	NA	20,000	NA
7	B	NA	NA	NA	NA	NA	78,000	NA
8	C	NA	NA	NA	NA	NA	18,000	NA
9	D	NA	NA	NA	NA	NA	135,000	NA
10	E	NA	NA	NA	NA	NA	12,000	NA
11	F	NA	NA	NA	NA	NA	9,000	NA
12	G	NA	NA	NA	NA	NA	94,400	NA
13	H	NA	NA	NA	NA	NA	105,545	NA
14	I	NA	NA	NA	NA	NA	87,000	NA
15	J	NA	NA	NA	NA	NA	156,327	NA
16	K	NA	NA	NA	NA	NA	20,000	NA
17	L	NA	NA	NA	NA	NA	15,000	NA
18	M	NA	NA	NA	NA	NA	-	NA
19	N	NA	NA	NA	NA	NA	-	NA
20	O	NA	NA	NA	NA	NA	75,000	NA
21	P	NA	NA	NA	NA	NA	20,000	NA
22	Q	NA	NA	NA	NA	NA	94,502	NA
23	R	NA	NA	NA	NA	NA	-	NA
24	S	NA	NA	NA	NA	NA	12,000	NA
25	12020204	Apr-02	Nov-10	94.23%	1,346,992	2,200,060	2,144,947	97.49%
26	IP-1202-5	Apr-08	Sep-10	86.67%	2,850,037	2,770,076	1,982,121	71.55%
27	IP-1202-6	May-08	Dec-12	44.64%	2,700,001	2,700,269	88,041	3.26%
28	IP-1202-17	May-10	Aug-10	25.00%	1,125,000	523,854	132,854	25.36%
29	IP-1202-18	Feb-10	Dec-10	36.36%	3,200,000	3,200,000	1,175,000	36.72%
30	IP-1202-19	May-10	Dec-11	5.00%	1,500,000	1,500,000	150,955	19.30%
31	12020607	Aug-06	Sep-10	80.36%	139,528,531	161,691,600	151,055,539	93.42%
32	IP-1202-32	Mar-10	Dec-10	15.00%	2,000,000	2,000,000	140,000	7.00%
33	IP-1232-3	Jan-11	Aug-12	0.00%	7,000,000	7,000,000	83,705	1.20%
34	CS-1201-3	Jan-10	Dec-14	8.33%	12,771,812	12,771,812	2,016,097	15.79%
35								
36								
37								
38								
39								
40								
41								
42								
43								
44								
45								
46								
47								
48								
49								
50								

\$174,022,373 \$196,357,671  
160,146,033

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: 2010-00036  
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE  
OCTOBER 1, 2010 TO SEPTEMBER 30, 2011

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

DATA: \_\_\_ BASE PERIOD \_X\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): WIP-1-4

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								
2	DV	NA	NA	NA	NA	NA	\$531,001	NA
3	DV	NA	NA	NA	NA	NA	-	NA
4	DV	NA	NA	NA	NA	NA	-	NA
5	DV	NA	NA	NA	NA	NA	59,000	NA
6	A	NA	NA	NA	NA	NA	120,000	NA
7	B	NA	NA	NA	NA	NA	75,000	NA
8	C	NA	NA	NA	NA	NA	18,000	NA
9	D	NA	NA	NA	NA	NA	75,000	NA
10	E	NA	NA	NA	NA	NA	4,000	NA
11	F	NA	NA	NA	NA	NA	23,000	NA
12	G	NA	NA	NA	NA	NA	120,125	NA
13	H	NA	NA	NA	NA	NA	169,281	NA
14	I	NA	NA	NA	NA	NA	118,331	NA
15	J	NA	NA	NA	NA	NA	233,607	NA
16	K	NA	NA	NA	NA	NA	15,001	NA
17	L	NA	NA	NA	NA	NA	-	NA
18	M	NA	NA	NA	NA	NA	10,000	NA
19	N	NA	NA	NA	NA	NA	20,000	NA
20	O	NA	NA	NA	NA	NA	-	NA
21	P	NA	NA	NA	NA	NA	-	NA
22	Q	NA	NA	NA	NA	NA	97,002	NA
23	R	NA	NA	NA	NA	NA	-	NA
24	S	NA	NA	NA	NA	NA	10,000	NA
25	IP-1202-6	May-08	Dec-12	94.23%	2,700,001	2,700,269	688,041	25.48%
26	IP-1202-18	Feb-10	Dec-10	100.00%	3,200,000	3,200,000	-	100.00%
27	IP-1202-19	May-10	Dec-11	72.73%	1,500,000	1,500,000	1,550,955	100.00%
28	IP-1202-22	Jun-11	Dec-11	57.14%	200,000	200,000	200,000	100.00%
29	IP-1202-31	Nov-10	Dec-11	78.57%	1,000,000	1,000,000	1,000,000	100.00%
30	IP-1202-32	Mar-10	Dec-10	100.00%	2,000,000	2,000,000	-	100.00%
31	IP-1232-3	Jan-11	Aug-12	45.00%	7,000,000	7,000,000	3,883,705	55.48%
32	CS-1201-3	Jan-10	Dec-14	20.00%	12,771,812	12,771,812	5,994,240	46.93%
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								
43								
44								
45								
46								
47								
48								
49								
50								

\$15,015,289

\$30,371,813 \$30,372,081

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. 2010-00036  
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

---

**Witness:** 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\_031610.xls.

For electronic version of this document, refer to KAW\_R\_PSCDR1#12\_031610.pdf.

**KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2010-00036  
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

---

**Witness:** 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 two 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\_031610.pdf.

Kentucky American Water  
PSC Data Request 1\_13  
Year ending 12/31/08

YEAR	MONTH	DEPT	ACTUAL			BUDGET			VARIANCE %		
			REG	OT	TOTAL	REG	OT	TOTAL	REG	OT	TOTAL
Jan-08	1 Total	1 Admin	50,135	340	50,475	74,316	401	74,717	-32.5%	-15.2%	-32.4%
		Network	211,491	42,351	253,842	262,315	35,904	298,219	-19.4%	18.0%	-14.9%
		Production	116,562	11,311	127,873	161,702	14,775	176,477	-27.9%	-23.4%	-27.5%
			378,188	54,002	432,190	498,333	51,080	549,413	-24.1%	5.7%	-21.3%
<b>Explanation</b>		Variance due to more capitalized labor than plan									
Feb-08	2 Total	2 Admin	48,761	437	49,198	67,687	498	68,185	-28.0%	-12.2%	-27.8%
		Network	206,452	34,232	240,684	239,612	37,085	276,697	-13.8%	-7.7%	-13.0%
		Production	113,909	8,119	122,028	147,700	12,083	159,783	-22.9%	-32.8%	-23.6%
			369,122	42,788	411,910	454,999	49,666	504,665	-18.9%	-13.8%	-18.4%
<b>Explanation</b>		Variance due to more capitalized labor than plan									
Mar-08	3 Total	3 Admin	68,131	348	68,479	75,557	409	75,966	-9.8%	-14.9%	-9.9%
		Network	233,851	38,922	272,773	239,435	33,466	272,901	-2.3%	16.3%	0.0%
		Production	163,907	11,381	175,288	147,782	11,003	158,785	10.9%	3.4%	10.4%
			465,889	50,651	516,540	462,774	44,878	507,652	0.7%	12.9%	1.8%
<b>Explanation</b>		Variance due to more capitalized labor than plan									
Apr-08	4 Total	4 Admin	52,439	402	52,841	81,572	465	82,037	-35.7%	-13.5%	-35.6%
		Network	222,467	32,074	254,541	253,075	37,199	290,274	-12.1%	-13.8%	-12.3%
		Production	117,325	13,291	130,616	157,526	15,817	173,343	-25.5%	-16.0%	-24.6%
			392,231	45,767	437,998	492,173	53,481	545,654	-20.3%	-14.4%	-19.7%
<b>Explanation</b>		Variance due to more capitalized labor than plan									
May-08	5 Total	5 Admin	57,747	796	58,543	81,681	859	82,540	-29.3%	-7.3%	-29.1%
		Network	221,451	44,816	266,267	253,187	33,226	286,413	-12.5%	34.9%	-7.0%
		Production	138,183	12,199	150,382	157,560	14,478	172,038	-12.3%	-15.7%	-12.6%
			417,381	57,811	475,192	492,428	48,563	540,991	-15.2%	19.0%	-12.2%
<b>Explanation</b>		Variance due to more capitalized labor than plan									
Jun-08	6 Total	6 Admin	53,625	671	54,296	77,801	734	78,535	-31.1%	-8.6%	-30.9%
		Network	212,183	40,881	253,064	241,456	35,108	276,564	-12.1%	16.4%	-8.5%
		Production	156,179	13,686	169,865	150,413	11,724	162,137	3.8%	16.7%	4.8%
			421,987	55,238	477,225	469,670	47,566	517,236	-10.2%	16.1%	-7.7%
<b>Explanation</b>		Variance due to more capitalized labor than plan									
Jul-08	7 Total	7 Admin	89,723	631	90,354	85,314	694	86,008	5.2%	-9.1%	5.1%
		Network	262,884	83,992	346,876	264,471	36,905	301,376	-0.6%	127.6%	15.1%
		Production	180,864	19,022	199,886	164,704	15,817	180,521	9.8%	20.3%	10.7%
			533,471	103,645	637,116	514,489	53,416	567,905	3.7%	94.0%	12.2%

Kentucky American Water  
PSC Data Request 1\_13  
Year ending 12/31/08

YEAR	MONTH	DEPT	ACTUAL			BUDGET			VARIANCE %		
			REG	OT	TOTAL	REG	OT	TOTAL	REG	OT	TOTAL
<b>Explanation</b>	Work dates from 6/16-7/28; pay period over 30 days										
	8	Admin Network Production	57,400 205,280 156,660 419,340	534 45,309 9,740 55,583	57,934 250,589 166,400 474,923	77,929 241,727 150,413 470,069	597 31,964 10,965 43,526	78,526 273,691 161,378 513,595	-26.3% -15.1% 4.2% -10.8%	-10.6% 41.8% -11.2% 27.7%	-26.2% -8.4% 3.1% -7.5%
<b>Aug-08</b>	8	Total									
<b>Explanation</b>	Variance due to more capitalized labor than plan										
	9	Admin Network Production	60,921 209,226 154,881 425,028	1,014 54,541 16,187 71,742	61,935 263,767 171,068 496,770	81,562 253,122 157,560 492,244	1,077 38,195 17,004 56,276	82,639 291,317 174,564 548,520	-25.3% -17.3% -1.7% -13.7%	-5.8% 42.8% -4.8% 27.5%	-25.1% -9.5% -2.0% -9.4%
<b>Sep-08</b>	9	Total									
<b>Explanation</b>	Variance due to more capitalized labor than plan										
	10	Admin Network Production	63,404 219,855 171,951 455,210	686 50,167 12,000 62,853	64,090 270,022 183,951 518,063	85,392 264,561 164,672 514,625	749 35,093 11,724 47,566	86,141 299,654 176,396 562,191	-25.7% -16.9% 4.4% -11.5%	-8.4% 43.0% 2.4% 32.1%	-25.6% -9.9% 4.3% -7.8%
<b>Oct-08</b>	10	Total									
<b>Explanation</b>	Variance due to more capitalized labor than plan										
	11	Admin Network Production	61,886 223,786 153,719 439,391	939 64,553 16,816 82,308	62,825 288,339 170,535 521,699	74,218 235,973 145,555 455,746	1,002 32,492 17,926 51,420	75,220 268,465 163,481 507,166	-16.6% -5.2% 5.6% -3.6%	-6.3% 98.7% -6.2% 60.1%	-16.5% 7.4% 4.3% 2.9%
<b>Nov-08</b>	11	Total									
<b>Explanation</b>	Variance due to more capitalized labor than plan										
	12	Admin Network Production	82,217 267,811 189,450 539,478	552 80,758 23,640 104,950	82,769 348,569 213,090 644,428	85,187 281,682 167,400 534,269	615 40,816 21,507 62,938	85,802 322,498 188,907 597,207	-3.5% -4.9% 13.2% 1.0%	-10.2% 97.9% 9.9% 66.8%	-3.5% 8.1% 12.8% 7.9%
<b>Dec-08</b>	12	Total									
<b>Explanation</b>	Work dates from 11/17-12/28; pay period over 30 days										
<b>2008 Total</b>			5,256,716	787,338	6,044,054	5,851,819	610,376	6,462,195	-10.2%	29.0%	-6.5%

\* Timing of work dates recorded vs plan; twice yearly, the pay period will span more than 30 days. Overall, the labor variance is 6.5% favorable to plan due to more capitalized labor

Kentucky American Water  
PSC Data Request 1\_13  
Year ending 12/31/09

YEAR	MONTH	DEPT	ACTUAL			BUDGET			VARIANCE %		
			REG	OT	TOTAL	REG	OT	TOTAL	REG	OT	TOTAL
Jan-10	1 Total	1 Admin	61,068	458	61,526	66,819	3,045	69,864	-8.6%	-85.0%	-11.9%
		Network	258,805	59,212	318,017	264,177	44,760	308,937	-2.0%	32.3%	2.9%
		Production	140,001	13,613	153,614	156,591	18,017	174,608	-10.6%	-24.4%	12.0%
		1 Total	459,874	73,283	533,157	487,587	65,822	553,409	5.7%	11.3%	-3.7%
<b>Explanation *</b>			Variance due to more capitalized labor than plan								
Feb-09	2 Total	2 Admin	57,052	932	57,984	60,646	3,045	63,691	-5.9%	-69.4%	-9.0%
		Network	158,120	29,169	187,289	239,985	44,534	284,519	-34.1%	-34.5%	-34.2%
		Production	100,340	7,747	108,087	142,443	13,495	155,938	-29.6%	-42.6%	-30.7%
		2 Total	315,512	37,848	353,360	443,074	61,074	504,148	-28.8%	-38.0%	-29.9%
<b>Explanation *</b>			Variance due to more capitalized labor than plan; 3 week pay period								
Mar-09	3 Total	3 Admin	65,425	166	65,591	66,819	3,045	69,864	-2.1%	-94.5%	-6.1%
		Network	228,135	36,300	264,435	264,177	44,706	308,883	-13.6%	-18.8%	-14.4%
		Production	174,854	4,349	179,203	156,591	13,495	170,086	11.7%	-67.8%	5.4%
		3 Total	468,414	40,815	509,229	487,587	61,246	548,833	-3.9%	-33.4%	-7.2%
<b>Explanation</b>			Variance due to more capitalized labor than plan								
Apr-09	4 Total	4 Admin	76,376	349	76,725	69,493	3,169	72,662	9.9%	-89.0%	5.6%
		Network	222,546	40,931	263,477	267,098	45,205	312,303	-16.7%	-9.5%	-15.6%
		Production	138,190	16,146	154,336	159,713	18,158	177,871	-13.5%	-11.1%	-13.2%
		4 Total	437,112	57,426	494,538	496,304	66,532	562,836	-11.9%	-13.7%	-12.1%
<b>Explanation *</b>			Variance due to more capitalized labor than plan								
May-09	5 Total	5 Admin	73,577	69	73,646	66,273	3,169	69,442	11.0%	-97.8%	6.1%
		Network	219,499	44,055	263,554	255,098	45,925	301,023	-14.0%	-4.1%	-12.4%
		Production	136,793	10,191	146,984	152,538	18,158	170,696	-10.3%	-43.9%	-13.9%
		5 Total	429,869	54,315	484,184	473,909	67,252	541,161	-9.3%	-19.2%	-10.5%
<b>Explanation *</b>			Variance due to more capitalized labor than plan								
Jun-09	6 Total	6 Admin	113,876	881	114,757	69,493	3,169	72,662	63.9%	-72.2%	57.9%
		Network	341,440	59,707	401,147	267,098	44,969	312,067	27.8%	32.8%	28.5%
		Production	214,610	25,279	239,889	159,713	13,607	173,320	34.4%	85.8%	38.4%
		6 Total	669,926	85,867	755,793	496,304	61,745	558,049	35.0%	39.1%	35.4%
<b>Explanation</b>			Work dates 5/18-6/30; pay period over 30 days								
Jul-09	7 Total	7 Admin	79,947	2,032	81,979	72,710	3,169	75,879	10.0%	-35.9%	8.0%
		Network	241,521	43,436	284,957	279,524	45,205	324,729	-13.6%	-3.9%	-12.2%
		Production	141,919	15,403	157,322	167,129	18,158	185,287	-15.1%	-15.2%	-15.1%
		7 Total	463,387	60,871	524,258	519,363	66,532	585,895	-10.8%	-8.5%	-10.5%

Kentucky American Water  
PSC Data Request 1\_13  
Year ending 12/31/09

YEAR	MONTH	DEPT	ACTUAL			BUDGET			VARIANCE %		
			REG	OT	TOTAL	REG	OT	TOTAL	REG	OT	TOTAL
<b>Explanation *</b>			Variance due to more capitalized labor than plan								
	8	Admin	78,047	1,308	79,355	66,273	3,169	69,442	17.8%	-58.7%	14.3%
		Network	232,688	46,701	279,389	254,916	44,969	299,885	-8.7%	3.9%	-6.8%
		Production	141,374	7,991	149,365	152,538	13,607	166,145	-7.3%	-41.3%	-10.1%
<b>Aug-09</b>	8	Total	452,109	56,000	508,109	473,727	61,745	535,472	-4.6%	-9.3%	-5.1%
<b>Explanation *</b>			Variance due to more capitalized labor than plan								
	9	Admin	82,287	215	82,502	69,493	3,169	72,662	18.4%	-93.2%	13.5%
		Network	233,027	41,106	274,133	267,280	45,205	312,485	-12.8%	-9.1%	-12.3%
		Production	134,559	6,865	141,424	159,713	18,158	177,871	-15.7%	-62.2%	-20.5%
<b>Sep-09</b>	9	Total	449,873	48,186	498,059	496,486	66,532	563,018	-9.4%	-27.6%	-11.5%
<b>Explanation *</b>			Variance due to more capitalized labor than plan								
	10	Admin	84,049	570	84,619	69,493	3,169	72,662	20.9%	-82.0%	16.5%
		Network	248,208	42,203	290,411	267,098	44,969	312,067	-7.1%	-6.2%	-6.9%
		Production	122,593	9,091	131,684	159,713	13,607	173,320	-23.2%	-33.2%	-24.0%
<b>Oct-09</b>	10	Total	454,850	51,864	506,714	496,304	61,745	558,049	-8.4%	-16.0%	-9.2%
<b>Explanation *</b>			Variance due to more capitalized labor than plan								
	11	Admin	116,298	1,157	117,455	66,273	3,169	69,442	75.5%	-63.5%	69.1%
		Network	378,768	51,850	430,618	260,450	46,564	307,014	45.4%	11.4%	40.3%
		Production	188,362	21,482	209,844	154,788	23,259	178,047	21.7%	-7.6%	17.9%
<b>Nov-09</b>	11	Total	683,428	74,489	757,917	481,511	72,992	554,503	41.9%	2.1%	36.7%
<b>Explanation</b>			Work dates 10/19-11/29 (3 pay periods)								
	12	Admin	85,841	584	86,425	72,710	3,169	75,879	18.1%	-81.6%	13.9%
		Network	258,545	43,529	302,074	285,196	46,564	331,760	-9.3%	-6.5%	-8.9%
		Production	128,099	20,227	148,326	169,594	23,259	192,853	-24.5%	-13.0%	-23.1%
<b>Dec-09</b>	12	Total	472,485	64,340	536,825	527,500	72,992	600,492	-10.4%	-11.9%	-10.6%
<b>Explanation *</b>			Variance due to more capitalized labor than plan								
<b>2009 Total</b>			5,756,839	705,304	6,462,143	5,879,656	786,209	6,665,865	-2.1%	-10.3%	-3.1%

\* Timing of work dates recorded vs plan; twice yearly, the pay period will span more than 30 days. Overall, the labor variance is 3% favorable to plan due to more capitalized labor

**KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2010-00036  
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

---

**Witness:** Michael 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.

For the electronic version, refer to KAW\_R\_PSCDR1#14\_031610.pdf.

**KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2010-00036  
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

---

**Witness:** 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 2007, 2008, and 2009, the base period and the forecasted period.

**Response:**

2007	November 1, 2007	Outside Union	3.0%
	April 1, 2007	Non-bargaining	3.5%
2008	November 1, 2008	Outside Union	3.0%
	April 1, 2008	Non-bargaining	3.6%
Inside union decertified 1/28/08 and was given a 3% increase on 1/2/08.			
2009	November 1, 2009	Outside Union	3.0%
	April 1, 2009	Non-bargaining	3.25%
Base Year			
12 mo ending			
05/31/10	November 1, 2009	Outside Union	3.0%
	January 1, 2010	Non-bargaining	2.25%
Forecast			
12 mo ending			
09/30/11	November 1, 2010	Outside Union	3.0%
	January 1, 2010	Non-Union Hourly	3.5%
		Salary	3.0%

For the electronic version, refer to KAW\_R\_PSCDR1#15\_031610.pdf.



**KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2010-00036  
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

---

**Witness:** Michael Miller

16. a. Provide complete details of all early retirement plans or other employee reduction programs that Kentucky-American or American Water Works Company ("American Water") 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. Neither Kentucky-American nor American Water Works Company intends 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\_031610.pdf.

**KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2010-00036  
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

---

**Witness:** Michael 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 two 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 two 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; 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.

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 Purchase Plan was instituted in conjunction with the recent Initial Public Offering of publicly traded equity of American Water Works Company, Inc.

b.	2008	2009	Base Period	Forecast
Group Insurance	\$1,104,724	\$1,173,186	\$1,350,581	\$1,403,138
Pensions	622,650	1,386,324	1,262,429	1,267,732
OPEB's	577,728	1,000,212	907,004	910,398
401(k)	99,336	106,973	117,841	130,830
Incentive Plan	397,284	360,347	347,830	376,757
DCP	78,902	97,228	107,480	151,641
Retirees Med Oper Ex	10,260	8,261	6,650	10,318
ESPP	0	6,448	2,689	7,323

c. The only changes to benefits made within the specified period have been the institution of an Employee Stock Purchase Plan 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. above). The Long Term Incentive Plan was also changed in conjunction with the recent Initial Public Offering of publicly traded equity of AWWC.

For electronic version, please refer to KAW\_R\_PSCDR1#17\_031610.pdf.

**KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2010-00036  
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

---

**Witness:** 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 five 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\_031610.pdf

Kentucky American Water Company Case No. 2010-00031  
PSCDR1#18  
(Includes one employee for sewer operations)

BASE

	2009		July (Act)		August (Act)		September (Act)		October (Act)		November (Act)		December (Act)		January (Bud)		February (Bud)		March (Bud)		April (Bud)		May (Bud)	
	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	38	37	39	35	38	35	38	35	39	35	39	34	40	45	45	45	45	45	45	45	45	45	45
Distribution	80	81	81	80	82	80	82	81	81	79	81	78	81	81	81	81	81	81	81	81	81	81	81	81
Admin. & General	23	26	23	27	24	27	24	27	24	27	25	27	25	27	27	27	27	27	27	27	27	27	27	27
<b>Total</b>	<b>140</b>	<b>145</b>	<b>140</b>	<b>147</b>	<b>139</b>	<b>147</b>	<b>139</b>	<b>147</b>	<b>138</b>	<b>147</b>	<b>138</b>	<b>147</b>	<b>138</b>	<b>148</b>	<b>153</b>	<b>153</b>	<b>153</b>	<b>153</b>	<b>153</b>	<b>153</b>	<b>153</b>	<b>153</b>	<b>153</b>	<b>153</b>

FORECAST

	2010		November (Bud)		December (Bud)		January (Bud)		February (Bud)		March (Bud)		April (Bud)		May (Bud)		June (Bud)		July (Bud)		August (Bud)		September (Bud)	
	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	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45
Distribution	81	81	81	81	81	81	81	81	81	81	81	81	81	81	81	81	81	81	81	81	81	81	81	81
Admin. & General	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27
<b>Total</b>	<b>153</b>	<b>153</b>	<b>153</b>	<b>153</b>	<b>153</b>	<b>153</b>	<b>153</b>	<b>153</b>	<b>153</b>	<b>153</b>	<b>153</b>	<b>153</b>	<b>153</b>	<b>153</b>	<b>153</b>	<b>153</b>	<b>153</b>	<b>153</b>	<b>153</b>	<b>153</b>	<b>153</b>	<b>153</b>	<b>153</b>	<b>153</b>

5 YEARS PRIOR TO BASE

	2008		July (Act)		August (Act)		September (Act)		October (Act)		November (Act)		December (Act)		January (Act)		February (Act)		March (Act)		April (Act)		May (Act)	
	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	37	31	37	33	37	33	37	33	37	34	37	35	37	36	39	36	39	36	39	36	39	37	39
Distribution	78	81	77	81	81	81	81	81	80	82	79	81	80	82	79	80	79	80	79	80	79	80	79	80
Admin. & General	26	26	25	26	26	26	26	26	26	26	26	26	25	26	25	26	25	26	25	26	23	26	23	26
<b>Total</b>	<b>135</b>	<b>144</b>	<b>133</b>	<b>144</b>	<b>135</b>	<b>144</b>	<b>136</b>	<b>144</b>	<b>139</b>	<b>145</b>	<b>139</b>	<b>144</b>	<b>140</b>	<b>145</b>	<b>140</b>	<b>145</b>	<b>140</b>	<b>145</b>	<b>140</b>	<b>145</b>	<b>138</b>	<b>145</b>	<b>139</b>	<b>145</b>

2007

	2007		July		August		September		October		November		December		January		February		March		April		May	
	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	33	37	33	37	33	37	33	37	33	37	33	37	33	37	34	37	32	37	32	37	32	37	31	37
Distribution	24	27	24	27	24	27	24	27	24	27	24	27	23	27	24	26	25	26	26	26	26	26	24	26
Admin. & General	135	135	136	135	137	135	136	135	135	135	134	134	134	134	136	145	134	135	132	135	134	135	133	144
<b>Total</b>	<b>192</b>	<b>200</b>	<b>193</b>	<b>200</b>	<b>194</b>	<b>200</b>	<b>194</b>	<b>200</b>	<b>194</b>	<b>200</b>	<b>192</b>	<b>200</b>	<b>192</b>	<b>200</b>	<b>196</b>	<b>226</b>	<b>191</b>	<b>200</b>	<b>190</b>	<b>200</b>	<b>192</b>	<b>200</b>	<b>168</b>	<b>207</b>

2006

	2006		July		August		September		October		November		December		January		February		March		April		May	
	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	31	31	31	31	31	31	32	31	32	31	32	31	33	37	32	37	32	37	32	37	33	37
Distribution	75	70	75	70	75	70	75	70	75	70	75	70	75	70	76	77	77	77	77	77	77	77	80	77
Admin. & General	19	27	19	27	19	27	19	27	20	27	20	27	20	27	21	21	23	21	23	21	24	21	24	21
<b>Total</b>	<b>125</b>	<b>128</b>	<b>125</b>	<b>128</b>	<b>125</b>	<b>128</b>	<b>126</b>	<b>128</b>	<b>127</b>	<b>128</b>	<b>127</b>	<b>128</b>	<b>127</b>	<b>128</b>	<b>130</b>	<b>135</b>	<b>132</b>	<b>135</b>	<b>132</b>	<b>135</b>	<b>134</b>	<b>135</b>	<b>137</b>	<b>135</b>

2005

	2005		July		August		September		October		November		December		January		February		March		April		May	
	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	30	24	29	24	29	24	31	24	31	24	31	24	31	24	31	31	31	31	30	31	31	31	31	31
Distribution	68	57	68	57	67	57	71	57	71	57	71	57	70	57	70	71	70	70	76	70	77	70	76	70
Admin. & General	19	32	19	32	19	32	19	32	19	32	19	32	18	32	18	27	18	27	18	27	18	27	18	27
<b>Total</b>	<b>117</b>	<b>113</b>	<b>116</b>	<b>113</b>	<b>115</b>	<b>113</b>	<b>121</b>	<b>113</b>	<b>121</b>	<b>113</b>	<b>121</b>	<b>113</b>	<b>119</b>	<b>113</b>	<b>120</b>	<b>128</b>	<b>120</b>	<b>128</b>	<b>124</b>	<b>128</b>	<b>126</b>	<b>128</b>	<b>125</b>	<b>126</b>

2004

	2004		July		August		September		October		November		December		January		February		March		April		May	
	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	32	37	32	35	32	34	32	34	32	33	32	33	32	27	24	28	24	29	24	29	24	30	24
Distribution	58	73	56	73	55	73	55	73	55	73	58	73	58	73	66	57	68	57	69	57	68	57	68	57
Admin. & General	25	28	24	28	24	28	21	28	22	28	21	28	21	28	22	32	21	32	20	32	20	32	20	32
<b>Total</b>	<b>120</b>	<b>133</b>	<b>117</b>	<b>133</b>	<b>111</b>	<b>133</b>	<b>110</b>	<b>133</b>	<b>111</b>	<b>133</b>	<b>112</b>	<b>133</b>	<b>112</b>	<b>133</b>	<b>115</b>	<b>113</b>	<b>117</b>	<b>113</b>	<b>118</b>	<b>113</b>	<b>117</b>	<b>113</b>	<b>118</b>	<b>113</b>

**KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2010-00036  
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

---

**Witness:** Michael Miller

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

**Response:**

Please see attached Summary Descriptions for Post Retirement benefits provided to eligible Kentucky American employees through the American Water Retiree Welfare Plan. Pages 2 - 22 relate to individuals who were not eligible for retirement or early retirement as of January 10, 2003. Pages 23 - 34 relate to those individuals who were eligible for retirement or early retirement as of that date

For the electronic version, please refer to KAW\_R\_PSCDR1#19\_031610.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](http://www.benefits_service-center)  
[@amwater.com](mailto:amwater.com)

October 23, 2009

## 2010 Open Enrollment

Dear American Water Retiree:

The 2010 healthcare open enrollment period for retirees will begin on October 26, 2009 and extend through November 16, 2009. During this time:

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

### **What's New Effective January 1, 2010?**

- Expansion of full-time student definition
- Mental Health Parity and Addiction Equity Act
- Michelle's Law

Information is attached concerning our annual obligation to provide notice as required under federal law for the following:

- Women's Health and Cancer Rights Act
- Health Insurance Portability and Accountability Act of 1996 (HIPAA)
- Children's Health Insurance Program Reauthorization Act of 2009 (CHIPRA)
- Summary Material Modification – Mental Health Parity and Addiction Equity Act of 2008 and Michelle's Law

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.

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. Please note that mental health and chemical dependency benefits will be treated in the same manner as other medical, hospital and surgical benefits under the coverage option that you have chosen (see attached Summary of Material Modifications). 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 16, 2009.**

Your healthcare contributions beginning January 1, 2010 are listed below. These contributions may change in the future as we review our benefits package.

**Medical and Dental Choices**

**2010 Contribution Rates – Retirees Under Age 65**

Contribution Rates are based on the age of the retiree at retirement. Your contribution rates for 2010 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, and
- The medical plan you select

Your 2010 contribution rates will be as follows:

Pre-65						
Age at Retirement	Standard PPO		Premium PPO		EPO	
	Single	Two or More Participants	Single	Two or More Participants	Single	Two or More Participants
55	\$130	\$163	\$138.50	\$180	\$141.50	\$184
56	\$120	\$153	\$128.50	\$170	\$131.50	\$174
57	\$110	\$143	\$118.50	\$160	\$121.50	\$164
58	\$100	\$133	\$108.50	\$150	\$111.50	\$154
59	\$90	\$123	\$98.50	\$140	\$101.50	\$144
60-61	\$80	\$113	\$88.50	\$130	\$91.50	\$134
62-64	\$30	\$63	\$38.50	\$80	\$41.50	\$84

**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 the retiree's age even if your dependent is under age 65. There will be no increase in your 2010 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**



2010 Retiree Open Enrollment  
Page 3

**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, or decline 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 election or adding or deleting dependents and return it to the Benefits Service Center by November 16, 2009.**

**Special Note – Dependent Eligibility for 2010 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. If you are adding a child who is between the ages of 19 and 23, you will be required to provide proof that your child is a full-time student with a total of 12 credit hours for undergraduate studies or 9 credit hours for graduate studies. Effective January 1, 2010, if the institution is a post secondary technical school that does not utilize the credits measurement criteria, you will be required to provide a letter from the school confirming the length of the current program and your child's full-time attendance. 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

### ***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**

---

**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.**

---

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**

**Summary of Material Modifications  
to the American Water Group Insurance Plan  
Special Enrollment**

**CHILDREN'S HEALTH INSURANCE PROGRAM  
REAUTHORIZATION ACT OF 2009**

The expanded Children's Health Insurance Program "CHIP" law creates a new Health Insurance Portability And Accountability Act of 1996 "HIPAA" special enrollment period for eligible employees and their dependents if they become ineligible for Medicaid or "CHIP" and lose coverage, or if they become eligible for a state's premium assistance program. Unlike current HIPAA special enrollment rights, which give employees 30 days after a triggering event to enroll, employees experiencing a Medicaid/"CHIP" event have 60 days from the date of the event to request enrollment in the employer plan.

**The following is an outline of Special Enrollment Rights**

If you are declining enrollment with the American Water Medical Plans for yourself or your dependents (including your spouse) because of other health insurance or group health plan coverage, you may be able to enroll yourself and your dependents in the American Water plan due to the following circumstances:

- ❖ If you or your dependents lose eligibility for that other coverage (or if the employer stops contributing towards you or your dependents' other coverage),
- ❖ If you or your dependents lose Medicaid or Children's Health Insurance Program "CHIP" coverage as a result of a loss of eligibility for such coverage, or
- ❖ If you or your dependents become eligible for a premium assistance subsidy under Medicaid or "CHIP".

However, you must request enrollment within 31 days after you or your dependents' other coverage ends; or after the employer stops contributing toward the other coverage; or within "60 days" in the case of changes related to Medicaid or "CHIP".

In addition, if you have a new dependent as a result of marriage, birth, adoption, or placement for adoption, you may be able to enroll yourself and your dependents. However, you must request enrollment within 31 days after the marriage, birth, adoption, or placement for adoption.

To request special enrollment or obtain more information, contact:

American Water Benefits Service Center  
P. O. Box 5600  
Cherry Hill, NJ 08034  
866-888-8269

## Summary of Material Modifications to the American Water Group Insurance Plan

### MENTAL HEALTH PARITY AND ADDICTION EQUITY ACT OF 2008

In general, effective January 1, 2010, mental health and substance abuse benefits will be treated in the same manner as other medical/hospital/surgical benefits under the Plan. Therefore, the following changes will become effective next year:

- The cap on the maximum number of days of inpatient treatment of alcoholism, drug abuse or mental disorders is eliminated.
- For inpatient treatment of alcoholism and drug abuse, there will no longer be a limit to courses of treatment during your lifetime.
- For outpatient treatment of alcoholism, drug abuse or mental disorders, there will no longer be a limit on the number of days of treatment in a calendar year.
- Visits to mental health and substance abuse providers will be subject to the same payment terms (including copays, coinsurance, etc.) as other medical/hospital/surgical benefits under the coverage option that you have chosen.

Further refinement of these provisions may be necessary once the expected guidance is issued by the government under the Mental Health Parity Act.

### MICHELLE'S LAW

#### Extension of Coverage for Student-Dependent on Medically Necessary Leave of Absence

The Plan provides that a dependent child over age 19 continues to be eligible for coverage until age 23 if they are attending high school or attending an accredited learning institution with at least 12 credits. Effective January 1, 2010, any such child who takes a "medically necessary leave of absence" from school is entitled to the same benefits as if that dependent child continued to be enrolled as a student.

For purposes of this provision, a "medically necessary leave of absence" occurs when the child starts a leave of absence from the education institution that (i) commences while the child is suffering from a serious illness or injury, (ii) is medically necessary, and (iii) would ordinarily cause the child to lose full-time student status for purposes of coverage under the terms of the Plan.

To continue participation under this provision, the Plan must be provided with a certification by a treating physician that verifies that (i) the child is suffering from a serious illness or injury, and (ii) the leave of absence is medically necessary.

The Plan will treat a child who meets the requirements of this provision as a student eligible to participate in the Plan (assuming other eligibility requirements are satisfied) for one year after the first day of the medically necessary leave of absence or until the date on which such coverage would otherwise terminate under the terms of the Plan (such as attaining the maximum age for full-time student coverage), whichever occurs first.

## **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.**

---

**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:	10/31/09
Name of Entity/Sender:	American Water
Contact Office:	Benefits Service Center
Address:	1025 Laurel Oak Road, Voorhees, NJ 08043
Phone Number:	866-888-8269

Plan Feature		Pre-65 Plans				Post-65 Plan*
		Standard PPO	Premium PPO	EPO	Medicare Supplement Plan	
Network coverage type		In-network	Out-of-network	In-network	Out-of-network	In-network benefits only
Deductible (single/family)		\$1,000/\$3,000	\$1,500/\$4,500	None	\$200/\$600	None
Coinsurance		80%	60%	90%	70%	100%
Out-of-pocket maximum (single/family)		\$3,500/\$10,500	\$4,000/\$12,000	\$1,000/\$3,000	\$3,000 per person	None
Lifetime maximum benefit		Unlimited	Unlimited	Unlimited	Unlimited	Unlimited
Preventive Care						
Routine physical exam		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
Immunizations		100%	Not Covered	100% after \$15 copay	Not Covered	100% after \$15 copay
Routine hearing exam		100% (one every 24 months)	Not Covered	100% after \$15 copay	Not Covered	100% after \$15 copay
Routine OB/GYN exam		100% (one per calendar year)	Not Covered	100% after \$15 copay (one per calendar year)	Not Covered	100% after \$15 copay
Mammography		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)
Physician and Hospital Services						

\*In addition to post-65 retirees, this plan also covers disabled retirees under age 65 who are entitled to receive disability benefits from Social Security.

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	Medicare Supplement Plan			
Network coverage type	In-network	Out-of-network	In-network	Out-of-network	In-network benefits only				
Office visits (primary care and specialist)	80% after deductible	60% after deductible	100% after \$15 copay	70% after deductible	100% after \$15 copay	80% after deductible			
Allergy testing and treatment centers	80% after deductible	60% after deductible	100% after \$15 copay	70% after deductible	100%	80% after deductible			
Diagnostic x-ray and lab	80% after deductible	60% after deductible	Independent Lab: 100% Physician's Office: 100% after \$15 copay	70% after deductible	100%	80% after deductible			
Hospital inpatient services	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			
Outpatient surgery	80% after deductible	60% after deductible	100%	70% after deductible	100%	80% after deductible			
Outpatient preadmission testing	80% after deductible	60% after deductible	100%	70% after deductible	100%	80% after deductible			
Ambulance (if medically necessary)	80% after deductible	80% after deductible	90%	90%	100%	80% after deductible			
Emergency room	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			
Hospital Alternatives									
Home health care	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)			

\*In addition to pre-65 retirees, this plan also covers disabled retirees under age 65 who are entitled to receive disability benefits from Social Security.



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	EPO			
Network coverage type	<i>In-network</i>	<i>Out-of-network</i>	<i>In-network</i>	<i>In-network benefits only</i>	Medicare Supplement Plan	
Private duty nursing	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)	100%	80% after deductible	
Skilled nursing facility	80% after deductible (120-day maximum)	60% after deductible (120-day maximum)	90% (120-day maximum)	100% (100-day maximum per calendar year)	80% (120-day maximum)	
Hospice inpatient	80% after deductible (90-day lifetime maximum)	60% after deductible (90-day lifetime maximum)	90% (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)	100%	80% after deductible (\$5,000 lifetime maximum)	
Durable medical equipment	80% after deductible	80% after deductible	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)	100% (60-day maximum per calendar year)	80% after deductible	
Mental Health and Chemical Dependency	Treated in same manner as other medical/hospital/surgical benefits	Treated in same manner as other medical/hospital/surgical benefits	Treated in same manner as other medical/hospital/surgical benefits	Treated in same manner as other medical/hospital/surgical benefits	Treated in same manner as other medical/hospital/surgical benefits	

\*In addition to post-65 retirees, this plan also covers disabled retirees under age 65 who are entitled to receive disability benefits from Social Security.

AMERICAN WATER RETIREE COMPARISON CHART Medical, Dental and Prescription Drug Benefits Horizon BCBSNJ Medical Plans			
	Pre-65 Plans		Post-65 Plan*
Prescription drugs (participant coinsurance or copay)			
Retail:			
• Generic	10%	10%	10%
• Preferred brand	20%	20%	20%
• Non-preferred brand	20%	20%	20%
Mail order:			
• Generic	\$14	\$14	\$14
• Preferred brand	\$30	\$30	\$30
• Non-preferred brand	\$70	\$70	\$70
Aetna 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.

Revised 10/2/09

\*In addition to +65 retirees, this plan also covers disabled retirees under age 65 who are entitled to receive disability benefits from Social Security.

# 2010 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

<b>About You</b>			
Name (Last, First MI)	Social Security Number		
Company Retired From:	Date of Retirement		
Home Address	Age at Retirement		
Daytime Telephone	E-mail		
Home Telephone	Birth Date		
	Marital Status		
<b>Medical and Dental Plans</b>	<b>Your Election</b>		
Standard PPO and Standard Dental	<input type="checkbox"/> Single or <input type="checkbox"/> Two or More Participants		
Premium PPO and Premium Dental	<input type="checkbox"/> Single or <input type="checkbox"/> Two or More Participants		
EPO and Premium Dental	<input type="checkbox"/> Single or <input type="checkbox"/> Two or More Participants		
No coverage	<input type="checkbox"/>		
Please refer to your enrollment letter for monthly contribution rates.			
<b>Medical and Dental Dependent Information</b>			
List all eligible family members (including yourself, spouse, and/or dependent children) you want covered under the Medical and Dental plans.			
Name	Relationship	Birth Date	Full Time Student (Yes or No)
Social Security Number			
*E = Retired Employee, H = Husband, W = Wife, S = Son, D = Daughter, L = Legal Custody, X = Female Sponsored Child, Y = Male Sponsored Child			
<b>Your Approval</b>			
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 P 866-888-8269  
Benefits Service Center F 856-672-2849  
1025 Laurel Oak Road  
Voorhees, NJ 08043  
[www.benefits-service-center](http://www.benefits-service-center)  
[@amwater.com](mailto:amwater.com)

October 20, 2009

## 2010 Open Enrollment

Dear American Water Retiree:

The 2010 healthcare open enrollment period for retirees will begin on October 22, 2009 and extend through November 12, 2009. During this time you may add or delete dependents under our medical plan or choose to decline coverage.

### What's New Effective January 1, 2010?

- Expansion of full-time student definition
- Mental Health Parity and Addiction Equity Act
- Michelle's Law

**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 12, 2009.**

Information is attached concerning our annual obligation to provide notice as required under federal law for the following:

- Women's Health and Cancer Rights Act
- Health Insurance Portability and Accountability Act of 1996 (HIPAA)
- Children's Health Insurance Program Reauthorization Act of 2009 (CHIPRA)
- Summary Material Modification – Mental Health Parity and Addiction Equity Act of 2008 and Michelle's Law

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.

### ***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**

---

**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.**

---

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

**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

**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.



## **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**

**Summary of Material Modifications  
to the American Water Group Insurance Plan  
Special Enrollment**

**CHILDREN'S HEALTH INSURANCE PROGRAM  
REAUTHORIZATION ACT OF 2009**

The expanded Children's Health Insurance Program "CHIP" law creates a new Health Insurance Portability And Accountability Act of 1996 "HIPAA" special enrollment period for eligible employees and their dependents if they become ineligible for Medicaid or "CHIP" and lose coverage, or if they become eligible for a state's premium assistance program. Unlike current HIPAA special enrollment rights, which give employees 30 days after a triggering event to enroll, employees experiencing a Medicaid/"CHIP" event have 60 days from the date of the event to request enrollment in the employer plan.

**The following is an outline of Special Enrollment Rights**

If you are declining enrollment with the American Water Medical Plans for yourself or your dependents (including your spouse) because of other health insurance or group health plan coverage, you may be able to enroll yourself and your dependents in the American Water plan due to the following circumstances:

- ❖ If you or your dependents lose eligibility for that other coverage (or if the employer stops contributing towards you or your dependents' other coverage),
- ❖ If you or your dependents lose Medicaid or Children's Health Insurance Program "CHIP" coverage as a result of a loss of eligibility for such coverage, or
- ❖ If you or your dependents become eligible for a premium assistance subsidy under Medicaid or "CHIP".

However, you must request enrollment within 31 days after you or your dependents' other coverage ends; or after the employer stops contributing toward the other coverage; or within "60 days" in the case of changes related to Medicaid or "CHIP".

In addition, if you have a new dependent as a result of marriage, birth, adoption, or placement for adoption, you may be able to enroll yourself and your dependents. However, you must request enrollment within 31 days after the marriage, birth, adoption, or placement for adoption.

To request special enrollment or obtain more information, contact:

American Water Benefits Service Center  
P. O. Box 5600  
Cherry Hill, NJ 08034  
866-888-8269

## Summary of Material Modifications to the American Water Group Insurance Plan

### MENTAL HEALTH PARITY AND ADDICTION EQUITY ACT OF 2008

In general, effective January 1, 2010, mental health and substance abuse benefits will be treated in the same manner as other medical/hospital/surgical benefits under the Plan. Therefore, the following changes will become effective next year:

- The cap on the maximum number of days of inpatient treatment of alcoholism, drug abuse or mental disorders is eliminated.
- For inpatient treatment of alcoholism and drug abuse, there will no longer be a limit to courses of treatment during your lifetime.
- For outpatient treatment of alcoholism, drug abuse or mental disorders, there will no longer be a limit on the number of days of treatment in a calendar year.
- Visits to mental health and substance abuse providers will be subject to the same payment terms (including copays, coinsurance, etc.) as other medical/hospital/surgical benefits under the coverage option that you have chosen.

Further refinement of these provisions may be necessary once the expected guidance is issued by the government under the Mental Health Parity Act.

### MICHELLE'S LAW

#### Extension of Coverage for Student-Dependent on Medically Necessary Leave of Absence

The Plan provides that a dependent child over age 19 continues to be eligible for coverage until age 23 if they are attending high school or attending an accredited learning institution with at least 12 credits. Effective January 1, 2010, any such child who takes a "medically necessary leave of absence" from school is entitled to the same benefits as if that dependent child continued to be enrolled as a student.

For purposes of this provision, a "medically necessary leave of absence" occurs when the child starts a leave of absence from the education institution that (i) commences while the child is suffering from a serious illness or injury, (ii) is medically necessary, and (iii) would ordinarily cause the child to lose full-time student status for purposes of coverage under the terms of the Plan.

To continue participation under this provision, the Plan must be provided with a certification by a treating physician that verifies that (i) the child is suffering from a serious illness or injury, and (ii) the leave of absence is medically necessary.

The Plan will treat a child who meets the requirements of this provision as a student eligible to participate in the Plan (assuming other eligibility requirements are satisfied) for one year after the first day of the medically necessary leave of absence or until the date on which such coverage would otherwise terminate under the terms of the Plan (such as attaining the maximum age for full-time student coverage), whichever occurs first.

## **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.

---

**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 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:	10/31/09
Name of Entity/Sender:	American Water
Contact Office:	Benefits Service Center
Address:	1025 Laurel Oak Road, Voorhees, NJ 08043
Phone Number:	866-888-8269

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

	Pre-65 Plans		Post-65 Plan*
	PPO In-Network	PPO Out-of-Network	
Vendor	Horizon BCBSNJ		Horizon BCBSNJ
Deductible (single/family)	None	\$200/\$600	\$150/\$300
Coinsurance	90%	70%	80%
Out-of-pocket maximum (single/family)	\$1,000/\$3,000	\$3,000 per person	\$1,000/\$3,000
Lifetime maximum benefit	Unlimited		Unlimited
<b>Preventive Care</b>			
Routine physical exam	100% after \$15 copay (one per 24 months)	Not covered	80% after deductible (one per 24 months)
Immunizations	100% after \$15 copay	Not covered	80% after deductible (one per 24 months)
Routine eye and hearing exam	100% after \$15 copay (one per 24 months)	Not covered	80% after deductible (one per 24 months)
Routine OB/GYN exam	100% after \$15 copay (one per calendar year)	Not covered	80% after deductible (one per calendar year)
Mammography	100% after \$15 copay (one baseline—ages 35-39, annual screening age 40 and above)	Not covered	80% after deductible (one baseline—ages 35-39, annual screening age 40 and above)
<b>Physician and Hospital Services</b>			
Office visits	100% after \$15 copay	70% after deductible	80% after deductible
Specialists	100% after \$15 copay	70% after deductible	80% after deductible
Allergy testing and treatment centers	100% after \$15 copay	70% after deductible	80% after deductible
Diagnostic X-ray and lab	Independent lab: 100% Physician's office: 100% after \$15 copay	70% after deductible	80% after deductible
Hospital inpatient services	90%	70% after deductible and \$250 copay per confinement	100% for first 120 days; 80% thereafter
Hospital outpatient surgery	100%	70% after deductible	80% after deductible
Emergency room	100% after \$25 copay (waived if admitted)	100% after \$25 copay (waived if admitted)	80% after deductible
Ambulance	90% (if medically necessary)	90% (if medically necessary)	80% after deductible
Outpatient preadmission testing	100%	70% after deductible	80% after deductible
Home health care	90% (120-visit maximum per calendar year)	70% after deductible (120-visit maximum per calendar year)	80% after deductible (120-visit maximum per calendar year)

\*In addition to post-65 retirees, this plan also covers disabled retirees under age 65 who are entitled to receive disability benefits from Social Security.

**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.*

\*In addition to post-65 retirees, this plan also covers disabled retirees under age 65 who are entitled to receive disability benefits from Social Security.

**KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2010-00036  
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

---

**Witness:** Michael 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\_031610.pdf.



## OUTSIDE UNION CONTRACT

November 1, 2007 – October 31, 2010

CONTRACTBETWEENKENTUCKY-AMERICAN WATERANDNATIONAL CONFERENCE OF FIREMEN AND OILERSLOCAL UNION 320

	Page
Section 1. Recognition.....	1
Section 2. New Associates.....	2
Section 3. Union Security.....	2
Section 4. Union Dues.....	3
Section 5. Rules, Regulations and Good Faith.....	3
Section 6. Seniority.....	3
Production and Network Department Classifications.....	3-4
Job Posting.....	5-6
Section 7. Responsibility.....	6
Section 8. Temporary Transfers.....	6
Section 9. Demotion or Decrease.....	7
Section 10. Representation and Arbitration.....	7-8
Section 11. Leave of Absence.....	8-9
Section 12. Wages and Hours - Network Department.....	9-12
Section 13. Wages and Hours - Production Department.....	12-15
Section 14. Right to Change Shifts.....	15
Section 15. Sharing of Overtime.....	15
Section 16. Awaiting Emergency Calls.....	15-16

Section 17. Pay Days.....	16
Section 18. Vacations.....	17-18
Section 19. Death in Family.....	18
Section 20. Disability Benefits and Life Insurance.....	19-20
Section 21. Insurance, Pension, 401 (K) Savings Plans.....	20
Section 22. Department Head Not to Perform Work Exception.....	21
Section 23. Guaranteed Work Week and Right to Subcontracting.....	21-22
Section 24. Equal Opportunity Employer.....	22
Section 25. Safety Shoes.....	22
Section 26. Smoking In The Workplace Policy.....	22
Section 27. Management of Business.....	23
Section 28. Complete Agreement.....	23
Section 29. Duration of Agreement.....	24

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 INSURANCE

A. 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.

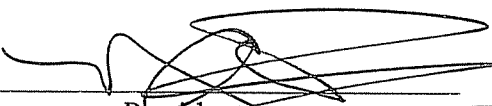
SECTION 29. DURATION OF AGREEMENT

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.

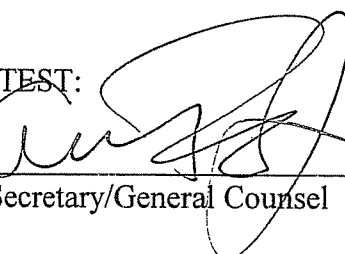
IN WITNESS WHEREOF, the parties hereto have hereunto set their hands the day and year first above written.


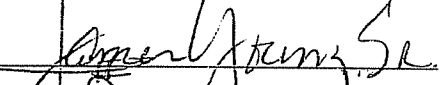
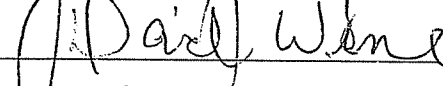
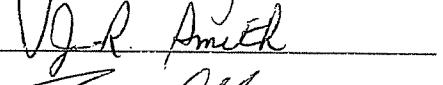
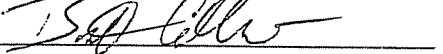
KENTUCKY-AMERICAN  
WATER

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   
\_\_\_\_\_

**OUTSIDE UNION CONTRACT**  
**November 1, 2004 – October 31, 2007**

**CONTRACT**

**BETWEEN**

**KENTUCKY-AMERICAN WATER**

**AND**

**NATIONAL CONFERENCE OF FIREMEN AND OILERS**  
**LOCAL UNION 320**

	Page
Section 1. Recognition.....	1
Section 2. New Associates.....	2
Section 3. Union Security.....	2
Section 4. Union Dues.....	3
Section 5. Rules, Regulations and Good Faith.....	3
Section 6. Seniority.....	3
Production and Network Department	
Classifications.....	4
Job Posting.....	5-6
Section 7. Responsibility.....	6
Section 8. Temporary Transfers.....	7
Section 9. Demotion or Decrease.....	7
Section 10. Representation and Arbitration.....	7-9
Section 11. Leave of Absence.....	9
Section 12. Wages and Hours - Network Department.....	9-13
Section 13. Wages and Hours - Production Department.....	13-16
Section 14. Right to Change Shifts.....	16

	Page
Section 15. Sharing of Overtime.....	16
Section 16. Awaiting Emergency Calls.....	17
Section 17. Pay Days.....	17
Section 18. Vacations.....	17-19
Section 19. Death in Family.....	19
Section 20. Disability Benefits and Life Insurance.....	19-21
Section 21. Insurance Plan.....	21
Section 22. Pension Plan.....	22
Section 23. 401(K) Savings Plan.....	22
Section 24. Department Head Not to Perform Work Exception.....	22
Section 25. Guaranteed Work Week and Right to Subcontracting.....	23
Section 26. Equal Opportunity Employer.....	23
Section 27. Safety Shoes.....	24
Section 28. Smoking In The Workplace Policy.....	24
Section 29. Management of Business.....	24
Section 30. Complete Agreement.....	24-25
Section 31. Duration of Agreement.....	25

AGREEMENT

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;"

WITNESSETH:

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.

-2-

## 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. Authorization given the Company by the associate shall be irrevocable as long as the associate is a member of the bargaining unit.

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  
Temporary Laborer  
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 bid 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 bid position will begin, provided pay scales are not a lower rate of pay.



-5-

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

-6-

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.

-7-

### 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 a meter reader is assigned to change 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 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."

-8-

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.

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.

-11-

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, except those associates on scheduled standby duty who will be paid one and one-half (1-1/2) times their regular hourly rate for all hours worked. 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>11/1/04</u>	<u>11/1/05</u>	<u>11/1/06</u>
<u>NETWORK DEPARTMENT</u>			
Backhoe Operator	\$19.36	\$20.19	\$21.05
Junior Backhoe/Crew Leader	\$18.91	\$19.73	\$20.57
Crew Leader	\$18.47	\$19.27	\$20.10
Utility	\$17.49	\$18.26	\$19.06
Temporary Laborer	\$12.17	\$12.79	\$13.42
Meter Technician	\$19.70	\$20.54	\$21.41
Field Service Representative	\$19.36	\$20.19	\$21.05
Meter Reader (as of 11-1-88)	\$19.36	\$20.19	\$21.05
Meter Reader (after 11-2-88 but prior to 11-1-98)	\$18.47	\$19.27	\$20.10
Meter Reader (as of 11-1-98)	\$17.49	\$18.26	\$19.06

-12-

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 associate 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.



-13-

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 the Company determines that it is necessary to go outside of the Meter Group (Meter Technician and Meter Reader classifications) to fill a temporary opening, the senior Crew Leader person desiring to fill in temporarily in these classifications will be given the opportunity to do so. The Company will not be required to advance the senior qualified Utility to the Crew Leader classification during temporary work periods unless management has decided the workload is sufficient to require the vacant Crew Leader position be filled.

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.

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.

-14-

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>11/1/04</u>	<u>11/1/05</u>	<u>11/1/06</u>
<u>PRODUCTION DEPARTMENT</u>			
Treatment Plant Operator (Monday – Friday day shift)	\$19.70	\$20.54	\$21.41
Treatment Plant Operator (12 Mid. – 8:00 a.m. Shift)	\$20.60	\$21.47	\$22.36
Treatment Plant Operator (4:00 p.m. – 12 Mid. shift)	\$20.32	\$21.18	\$22.07
Treatment Plant Operator (Swing shift)	\$20.41	\$21.27	\$22.16
Maintenance Technician I	\$19.70	\$20.54	\$21.41
Maintenance Technician II	\$19.70	\$20.54	\$21.41
Treatment Plant Operator - Fixed Relief	\$19.34	\$20.17	\$21.03
Treatment Plant Operator – Relief *	\$18.72	\$19.53	\$20.37
Treatment Plant Operator – Utility (day shift)	\$18.47	\$19.27	\$20.10
Treatment Plant Operator – Utility (12 Mid – 8:00 a.m.)	\$19.38	\$20.21	\$21.07
Treatment Plant Operator – Utility (4:00 p.m. – 12 Mid.)	\$19.10	\$19.92	\$20.77
Treatment Plant Operator – Utility (Swing Shift)	\$19.02	\$19.84	\$20.69

\* Plus appropriate shift differential for all hours worked other than day shift hours worked. Swing shift and Fixed Relief rates are a weighted average of appropriate classifications worked to include appropriate shift bonus and shift differential.

**NOTE for Reference:**

Included shift differential incentive pay into an hourly equivalent and add to the regular rate of pay for those positions affected. (Production Department):

12 midnight shift-	\$0.48
Swing Shift & 4 – 12 midnight shift -	\$0.31
Fixed Relief & Relief -	\$0.24

Include shift differential into appropriate Production scheduled shift hourly rates:

12 Midnight – 8:00 a.m. shift -	\$0.40
4-12 Midnight shift -	\$0.30

**Note: Annual wage increases are based on day shift base rate in Production, not the inclusion of the shift differential incentive pay and shift differential.**

-16-

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.

Associates covered by this Section and Section 12, Paragraph 11 (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.

**NOTE: Shift Differential rates are included in the appropriate Production hourly rates listed above.**

#### **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

#### 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. 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 regular straight time rate.

#### 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.) Note: The sharing of overtime by the three (3) Backhoe Operators will occur with as much reason as is 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 remain at home to receive and take care of 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 (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. Sunday, as their second day off, will be paid at one and one half (1 1/2) 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. It is understood that when a vacancy occurs in the classification of Meter Technician, the Company shall have the right to schedule a Meter Technician associate during the hours stated below. It is further understood that the Meter Technician presently assigned may elect to bid on the contemplated job assignment, to work at meter repairing or other assigned duties, and shall also answer and take care of emergency calls between the hours of 4:00 p.m. and 8:00 a.m., beginning at 12:01 a.m., Monday through 12:00 midnight, Friday. Their rate of pay will be the regular hourly rate of a Meter Technician, but not the overtime rate during these hours. In addition, they will be paid shift differential in accordance with the 3<sup>rd</sup> from the last paragraph of Section 13.

SECTION 17. PAY DAYS

All associates shall be paid BI-weekly for work done during the two workweeks ending on the preceding Sunday midnight. Associates who are scheduled off on Friday may pick up their checks at the Business Office on Thursday afternoon, provided they are available. Paychecks will be given to associates only unless written authorization is given to release the check to a specific person.

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.**

Employees hired during the current vacation year will be entitled to 1 day of vacation for each "Completed Month of Continuous Service" up to 10 days. This vacation must be taken any time after a "Completed Month of Continuous Service," must be taken before the end of the calendar 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.

-19-

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

When death occurs in the immediate family of an associate and in a locality where it is reasonably possible for the associate to attend the funeral, the company shall grant said associate up to three (3) consecutive scheduled working days at straight time for the purpose of making necessary arrangements and attending the funeral. The associate shall report to work no later than the second scheduled workday following the funeral. The company should be advised when the associate plans to return to work. Within the meaning of this section, immediate family includes husband and wife, children, mother or fathers, brother, sister and immediate 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.

SECTION 20. DISABILITY BENEFITS AND LIFE INSURANCE

A. 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



-21-

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

The Company and the Union agree that the provisions of the American Water System Group Insurance Plan as dated March 8, 2001 shall be in full force and effect through July 31, 2005. The Plan 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 between the American Water Works Company, Inc. and the National Conference of Firemen and Oilers Union. Group Insurance issues shall not be subject to any local negotiations.

SECTION 22. PENSION PLAN

The Company and the Union agree that the provisions of the Pension Plan described in the booklet entitled American Water System Pension Plan dated March 8, 2001 shall remain in full force and effect through July 31, 2005. The Plan may thereafter be amended, modified, or terminated through negotiations between American Water Works Company, Inc. and the National Conference of Firemen and Oilers. The Company and Union agree to be bound by the results of any renegotiations of the Pension Plan between the American Water Works Company, Inc. and the National Conference of Firemen and Oilers. Pension issues shall not be subject to any local negotiations.

SECTION 23. 401(K) SAVINGS PLAN

The 401(K) Savings Plan, effective March 8, 2001 shall remain in full force and effect through July 31, 2005. The Savings Plan may thereafter be amended, modified or terminated through negotiations between American Water Works Company, Inc. and the National Conference of Firemen and Oilers. The Company and the Union agree to be bound by the results of any renegotiations of the Savings Plan between the American Water Works Company, Inc. and the National Conference of Firemen and Oilers. Savings Plan issues shall not be subject to any local negotiations.

SECTION 24. 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 25. 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 26. EQUAL OPPORTUNITY EMPLOYER

The employer and the Union agree not to discriminate against any individual with respect to their hiring, compensation, terms or conditions of employment because of such individual's race, color, religion, sex, national origin or age, 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 27. 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 for authorization to purchase a new pair and they will be issued a purchase order number, which can be used at the approved shoe supplier to purchase a pair of safety shoes, which are on the approved list of 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.

### SECTION 28. 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 29. 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 30. 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.

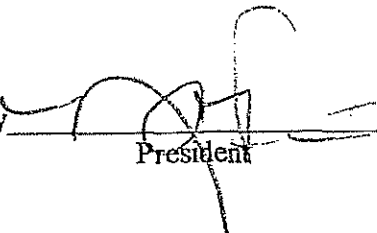
SECTION 31. DURATION OF AGREEMENT

This agreement shall be in effect from 12:01 a.m., November 1, 2004, and continue until 12:00 midnight, October 31, 2007. 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.

If no agreement is reached before the anniversary date of this agreement, then any wage rates eventually agreed to between the Company and Union shall be retroactive to the expiration date of this agreement.

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

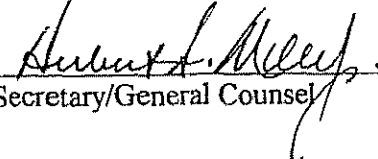
**KENTUCKY-AMERICAN  
WATER**


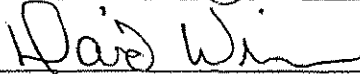
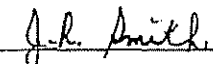
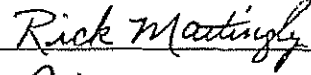
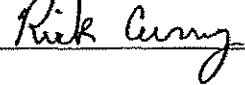
By  \_\_\_\_\_  
President

**NATIONAL CONFERENCE  
OF FIREMEN AND OILERS, LOCAL  
320**

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


ATTEST:

By  \_\_\_\_\_  
Secretary/General Counsel

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

Both parties agree that any proposals not agreed to during the bargaining process will be removed from consideration on a non-precedence setting basis.


**KENTUCKY AMERICAN  
WATER**

By   
President

**NATIONAL CONFERENCE  
OF FIREMEN AND OILERS,  
LOCAL 320**

By   
Representative Local No. 320

ATTEST:

By   
Secretary/General Counsel

**KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2010-00036  
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

---

**Witness:** Michael Miller

21. Provide a complete copy of each group medical insurance policy that Kentucky-American currently maintains for its employees.

**Response:**

Please find attached the American Water Group Insurance Plan Summaries.

For the electronic version, please refer to the following documents:

KAW\_R\_PSCDR1#21\_PART1\_031610.pdf

KAW\_R\_PSCDR1#21\_PART2\_031610.pdf

KAW\_R\_PSCDR1#21\_PART3\_031610.pdf

# *American Water*

## *Group Insurance Plan*

### *Summary Plan Description*

#### *For Non-Union Employees*

Introduction  
Eligibility  
Overview and Comparison Chart  
The Preferred Provider Organization (PPO) Plans  
The Exclusive Provider Organization (EPO) Plan  
Provisions That Apply to All Medical Plans  
The Prescription Drug Benefit Program  
The Dental Plans  
The Vision Plan  
Flexible Spending Accounts  
Disability Coverage  
Life Insurance  
Employee Assistance Program  
Additional Information  
Claim Filing and Appeal Process  
ERISA Rights  
COBRA General Notice  
Glossary

*The Plan described in this booklet is based on plan documents and contracts that govern its operation. Because this booklet is a summary only, it does not describe all of the provisions of the Plan and the possible fact situations that may occur. If a conflict arises between this summary and any official plan documents, the official plan documents will govern.*



---

## *Table of Contents*

Introduction.....	1
About This Booklet.....	1
The Benefit Programs .....	2
Eligibility .....	3
Health Plan Coverage for Handicapped Dependent Children .....	4
Special Rules That Apply to an Adopted Child.....	5
An Overview of Your Options.....	5
<b>Plan Comparison Chart .....</b>	<b>8</b>
Enrolling For Medical Coverage .....	12
Changes in Status.....	13
<b>The Preferred Provider Organization Plans (Standard and Premium) .....</b>	<b>16</b>
How the Preferred Provider Organization Plans Work.....	16
When You Need a Specialist .....	17
Coverage for Dependents Who Live Outside the Network Area .....	18
Coverage When You Are Traveling .....	18
In Case of Emergency.....	19
Precertification.....	19
Your Share of Medical Expenses.....	21
Benefits Payable.....	24
Benefit Maximums.....	24
Covered Expenses .....	25
Inpatient Hospital Care.....	25
Outpatient Hospital Care .....	25
Skilled Nursing/.....	25
Convalescent Facility .....	25
Home Health Care .....	26
Routine Physical Exams .....	27
Routine Hearing Exams.....	28
Routine Pap Smear .....	29
Routine Mammogram.....	29
Family Planning.....	30
Annual Gynecological Exam.....	30
Maternity .....	30
Mouth, Jaws, and Teeth.....	31
Skilled Nursing Care .....	32
Hospice Care .....	33
Short-Term Rehabilitation.....	34
Emergency Care .....	36
Other Covered Medical Expenses .....	36
Pre-Existing Conditions.....	37
Certification for Hospital Admissions .....	37
Certification for Hospital and Treatment Facility Admissions for Alcoholism, Drug Abuse, or Mental Disorders.....	42
Treatment of Alcoholism, Drug Abuse, or Mental Disorders .....	43
Submitting Claims .....	44
How Your Benefits Are Paid .....	44
Filing Medical Claims.....	45
<b>The Exclusive Provider Organization (EPO) Plan .....</b>	<b>47</b>
EPO Plan Advantages.....	47

Coverage for Dependents Who Live Outside the Network Area .....	48
Coverage When You Are Traveling .....	48
In Case of Emergency .....	48
Precertification .....	49
Your Share of Medical Expenses .....	50
Benefits Payable .....	51
Benefit Maximums .....	51
Covered Expenses .....	52
Inpatient Hospital Care .....	52
Outpatient Hospital Care .....	52
Skilled Nursing/ .....	52
Convalescent Facility Care .....	52
Home Health Care .....	53
Routine Physical Exams .....	53
Routine Hearing Exams .....	54
Routine Pap Smear .....	55
Routine Mammogram .....	55
Family Planning .....	56
Annual Gynecological Exam .....	56
Maternity .....	56
Mouth, Jaws, and Teeth .....	57
Skilled Nursing Services .....	58
Hospice Care .....	59
Short-Term Rehabilitation .....	60
Emergency Care .....	62
Other Covered Medical Expenses .....	62
Pre-Existing Conditions .....	63
Certification for Hospital Admissions .....	63
Certification for Certain Procedures and Treatments .....	66
Certification for Hospital and Treatment Facility Admissions for Alcoholism, Drug Abuse, or Mental Disorders .....	68
Treatment of Alcoholism, Drug Abuse, or Mental Disorders .....	69
Submitting Claims .....	70
How Your Benefits Are Paid .....	70
Filing Medical Claims .....	71
<b>Provisions That Apply to All Horizon Plans .....</b>	<b>73</b>
Automobile Personal Injury Protection (PIP) .....	79
Third Party Liability and Subrogation .....	79
Recoupment .....	81
No Assignment of Benefits .....	81
When an Active Employee Is Eligible for Medicare .....	82
When Coverage Is Terminated .....	82
Certificate of Creditable Coverage .....	83
Qualified Medical Child Support Orders (QMCSOs) .....	83
Adjustment Rule .....	84
Conversion to a Personal Policy if Your Employment or COBRA Continuation Ends .....	85
<b>Prescription Drug Benefit Program .....</b>	<b>89</b>
What You Pay for Prescription Drugs .....	89
Preferred Drug List .....	90
Save With Generics .....	90
Covered Drugs .....	91
Specialty Drugs .....	91

How to Use the Prescription Drug Program .....	92
How the Mail Order Drug Program Works .....	93
Drugs and Supplies Not Covered.....	94
Termination of Coverage .....	95
Prescription Drug Plan Administrator .....	95
No Assignment of Benefits.....	95
<b>Dental Benefits .....</b>	<b>97</b>
Dental Plan Summary Chart .....	98
Covered Dental Expenses .....	99
Advance Claim Review .....	101
Alternate Treatment .....	102
Prosthesis Replacement Rule.....	102
Explanation of Some Important Plan Provisions.....	103
When Coverage Is Terminated .....	105
General Exclusions .....	106
Submitting Claims .....	108
How to File a Dental Claim .....	109
No Assignment of Benefits.....	110
<b>Vision Benefits.....</b>	<b>112</b>
Vision Benefits Summary Chart.....	113
Visiting an Out-of-Network Provider .....	114
Services Not Covered .....	114
When Coverage Is Terminated .....	114
Filing a Claim .....	115
No Assignment of Benefits.....	116
<b>Flexible Spending Accounts .....</b>	<b>118</b>
The Health Care Spending Account .....	119
Eligibility.....	120
Eligible Dependents.....	120
How the Account Works .....	121
Claim Documentation.....	121
How Much Can I Contribute?.....	122
Can I Change the Amount of My Contributions?.....	123
Expenses Eligible for Reimbursement.....	123
Over-The-Counter Items.....	126
Dual Use Items .....	126
Expenses Not Eligible for Reimbursement.....	127
Over-the-Counter Expenses Not Eligible for Reimbursement .....	128
Submitting Claims .....	128
The Dependent Care Spending Account.....	130
Eligibility.....	130
Qualifying Dependents .....	131
How the Account Works .....	131
How Much Can I Contribute?.....	131
Determining How Much to Contribute.....	133
Expenses Eligible for Reimbursement.....	134
Expenses Not Eligible for Reimbursement.....	135
Can I Change the Amount of My Contributions?.....	135
Submitting Claims .....	136
<b>Disability Benefits .....</b>	<b>139</b>
Short Term Disability Insurance Benefits.....	140
STD Benefit Limitations.....	141
Coverage for Occupational Illness or Injury.....	142

Submitting STD Claims.....	142
Long Term Disability (LTD) Benefits.....	142
Total Disability.....	143
Other Income Benefits.....	145
Predisability Earnings.....	147
Benefit Adjustment During Return to Work.....	148
Maximum Benefit Duration.....	149
Pregnancy Coverage.....	149
Adjustment Rule.....	150
Limitations That Apply to Long Term Disability Coverage.....	150
When LTD Coverage Ends.....	151
Survivor Benefit.....	152
Assignment of Insurance.....	153
How and When To Report Your LTD Claim.....	153
How Benefits Will Be Paid.....	154
Examinations and Evaluations.....	155
Legal Action.....	155
Recovery of Overpayments.....	155
Types of Facility.....	156
Third Party Liability and Subrogation.....	157
<b>Life Insurance Benefits.....</b>	<b>160</b>
Eligibility.....	160
Basic Life Insurance.....	161
Imputed Income.....	161
Voluntary Life Insurance.....	164
Cost.....	165
Optional Employee Group Term Life Insurance.....	165
Beneficiaries.....	167
Permanent and Total Disability Benefits.....	167
Accidental Death and Dismemberment Coverage (AD&D).....	169
Submitting Claims.....	170
<b>Employee Assistance Program.....</b>	<b>173</b>
<b>Additional Plan Information.....</b>	<b>175</b>
Plan Notices.....	176
Amendment or Termination of the Plan.....	177
Filing a Claim.....	178
<b>Claim Determination and Appeals Process.....</b>	<b>178</b>
<b>Your Rights Under ERISA.....</b>	<b>186</b>
Plan Benefits.....	188
Plan Documents.....	189
Continuation of Health Coverage.....	189
Conversion.....	193
Continuation of Coverage During an Approved Leave of Absence Granted to Comply With Federal Law.....	194
<b>Confidentiality of Protected Health Information.....</b>	<b>195</b>
<b>List of Contacts.....</b>	<b>197</b>
<b>Glossary.....</b>	<b>199</b>

---

## *Introduction*

Just as American Water provides a comprehensive range of products and services which can be tailored for our customers' individual needs, we provide a flexible, comprehensive benefits package which allows our employees to select the benefits that best meet their needs.

This Summary Plan Description ("SPD") of the Group Insurance Plan of American Water Works Co., Inc. and Its Designated Subsidiaries and Affiliates (the "Plan") supplements the booklets and certificates provided by the various insurance carriers and provides a general description, written in non-technical language, of the important provisions of the Plan. There may be other materials (such as an insurance policy or other contractual agreement with a health care or other service provider) that contain more detailed information about Plan benefits. Every effort has been made to ensure that all of these materials contain a consistent description of the Plan's benefits. However, if there is any conflict or inconsistency between these materials, it is the Plan Administrator's responsibility to interpret the conflicting provisions and determine what benefits will be provided under the Plan.

American Water provides this SPD to comply with certain laws and to give you the information you need to use your benefits. Nothing in this booklet is meant to interpret, extend, or change in any way the provisions of this Plan. No one speaking on behalf of the Plan or the Company can alter the terms of the Plan.

---

## *About This Booklet*

The benefits described are provided by American Water Works Company, Inc., referred to as American Water throughout this Summary Plan Description.

Please read this Summary Plan Description carefully and refer to it whenever you have questions about the American Water benefits program or the specific coverages that apply to you. If you have questions about these plans, please contact the Benefits Service Center at (866) 888-8269 or email [Benefits\\_Service\\_Center@amwater.com](mailto:Benefits_Service_Center@amwater.com).

American Water reserves the right to amend the benefit plans described in this summary at any time, without prior notice to participants, including the right to change eligibility criteria or program costs and the right to restrict or eliminate benefits provided.

American Water also reserves the right to terminate or discontinue these benefits any time, without prior notice to employees.

If a question should ever arise concerning the nature and extent of benefits under any aspect of these plans, the actual legal plan documents – and not this Summary Plan Description – will govern.

---

## *The Benefit Programs*

Your American Water benefits have been designed to reward your commitment to provide excellent service and drive business performance. It can add up to a significant part of your total compensation, giving you added security and peace of mind.

This SPD describes the following employee benefit programs:

- Medical  
(Standard and Premium PPOs, EPO, and Opt Out of Coverage)
- Prescription Drug
- Vision
- Dental
- Flexible Spending Accounts  
(Health Care and Dependent Care)
- Disability  
(Sick Days, STD, and LTD)
- Life Insurance  
(Basic, AD&D, Supplemental, Spouse and Dependent, and Travel Accident)
- Employee Assistance Program

---

## *Eligibility*

You and your dependents are eligible to participate in the benefits described in this Summary Plan Description if you are an American Water non-bargaining employee and you are a full-time employee (working not less than 35 hours each week).

You are ineligible to participate in the Plan if you (1) are a part-time employee (working less than 35 hours each week), (2) are classified as a temporary employee in accordance with the Company's personnel policies and practices, (3) are an employee covered by a collective bargaining unit, (4) perform services for the Company pursuant to an arrangement with a leasing organization or any other third-party, including but not limited to a "leased employee" within the meaning of section 414(n) of the Code, or (5) person who is classified as an independent contractor or otherwise as a person who is not treated as an employee for purposes of withholding federal employment taxes, regardless of any contrary governmental or judicial determination relating to such employment status or tax withholding obligation. If a person described in the preceding sentence is subsequently reclassified as, or determined to be, an employee by the Internal Revenue Service, any other governmental agency or authority, or a court, or if the Company is required to reclassify such an individual as an employee as a result of such reclassification or determination (including any reclassification by the Company in settlement of any claim or action relating to such individual's employment status), such individual shall not become eligible to become a participant in the Plan by reason of such reclassification or determination.

Your eligibility and participation date is the first day of the month after you complete one full month of continuous service with the Company.

**Example:** If your start date is January 21, your Benefits Eligibility Date is March 1. If you are on a layoff, on disability, or on leave of absence on your eligibility date, coverage will begin on the day you return to active work.

Your eligible dependents include:

- Your wife or husband
- Your unmarried children from birth to age 19 who are:
  - Fully dependent on you for support
  - Not employed full-time and
  - Not in the military service

The phrase “live with you in a parent-child relationship” means that the child resides in your home on a permanent basis as the place of his or her legal residence – even though the child may be away from your home during certain periods of the year (e.g., to attend school).

Adopted children are eligible to participate in an American Water medical plan on the date they are placed for adoption. A child is considered “placed” when you assume and intend to retain a legal obligation for the child’s support, in anticipation of adopting the child – regardless of where the child resides.

- Your unmarried children ages 19 to 23, while:
  - Fully dependent on you for support
  - Full-time students (attending high school or attending an accredited learning institution with at least 12 credits)
  - Not employed full-time and
  - Not in the military service

The word “children” includes adopted children, foster children, grandchildren, and stepchildren who meet all of the above criteria, live with you in a parent-child relationship, and must be claimed as dependents for federal income tax purposes

Dependents cannot participate unless you, the employee, also participate. An individual is not eligible as both an employee and a dependent, nor as a dependent of more than one employee.

---

## ***Health Plan Coverage for Handicapped Dependent Children***

*Health Plan Coverage for your fully handicapped child may be continued past the maximum age for a dependent child if the child has not been issued a personal medical conversion policy.*

Coverage for your fully handicapped child may be continued past the maximum age for a dependent child if the child has not been issued a personal medical conversion policy.

Your child is fully handicapped if:

- He or she is unable to earn his or her own living because of mental retardation or a physical handicap which started before the date he or she reaches the maximum age for dependent children, and
- He or she depends chiefly on you for support and maintenance.



Proof that your child is fully handicapped must be submitted to Horizon no later than 31 days after the date your child reaches the maximum age of 19, or up to age 23 if attending school full-time.

Coverage will cease on the first to occur of:

- Cessation of the handicap,
- Failure to give proof that the handicap continues,
- Failure to have any required exam,
- Termination of Dependent Coverage for your child for any reason other than reaching the maximum age.

Horizon will have the right to require proof of the continuation of the handicap. Horizon also has the right to examine your child, at its own expense, as often as needed while the handicap continues. An exam will not be required more often than once each year after two years from the date your child reaches the maximum age.

---

### *Special Rules That Apply to an Adopted Child*

Medical (or dental) coverage for an adopted child will become effective on the date the child is placed with you for adoption, if you make a written request for coverage within 31 days of his or her placement with your family.

---

### *An Overview of Your Options*

Eligible employees and their dependents may participate in the Standard Preferred Provider Organization (Standard PPO) Plan, the Premium Preferred Provider Organization (Premium PPO) Plan, or the Exclusive Provider Organization (EPO) Plan.

*The PPO Plans emphasize both preventive care and protection against the cost of illness and serious injury.*

Horizon Blue Cross Blue Shield (Horizon) provides the PPO and EPO plans. Horizon has negotiated special rates with in-network health care providers in the plans to offer you competitive health care. To locate participating network providers, call (800) 810-BLUE (2583) or use the Provider Finder at [www.horizonblue.com/nationalaccounts](http://www.horizonblue.com/nationalaccounts).

*Note: Eligible Hawaii employees and their dependents may participate in the HMSA Medical Plan. The Horizon Plans do not*

*apply to Hawaii employees. HMSA is part of the American Water Group Health Plan.*

### **Standard PPO Plan and Premium PPO Plan**

With the Standard PPO and the Premium PPO, you have a choice to make each time you use the plan: whether to receive care from a doctor, hospital, or health care provider that is part of the plan's network, or from any provider outside the network. You will receive a higher level of coverage (i.e., the plan will pay a higher percentage of the cost of service) when you receive care through the network and your out-of-pocket costs will be lower compared to receiving care outside of the network.

You do not have to select a primary care doctor to coordinate your care (e.g., when you need specialty services). However, it is always a good idea to maintain a relationship with a doctor who knows you and your medical history and who can help you make the right choices about your care.

### **What's the Difference?**

The Standard PPO and the Premium PPO operate identically. The Standard PPO and Premium PPO differ by the deductible and coinsurance amounts, and by the amounts you pay out of your paycheck for coverage. Detailed descriptions of these plans begin on page 16.

*The EPO is a plan that emphasizes both preventive care and protection against the cost of illness and serious injury with in-network benefits only.*

### **Exclusive Provider Organization (EPO)**

In contrast to the PPO plans, the EPO plan offers **no** out-of-network benefits. What does that mean? In order to receive plan benefits, you must receive care from a doctor, hospital, or health care provider that is part of the plan's network. The EPO includes comprehensive benefits -- you pay a copay and then the plan covers 100% of the remaining costs -- so at the time of service, you pay a set, flat amount.

Similar to the PPO, you do not have to select a primary care doctor to coordinate your care (for example, when you need specialty services).

### **Hawaii**

Your medical plan will continue to be administered by HMSA. Please contact the Benefits Service Center for information.

### **Listings of Network Providers**

To locate providers that participate in the Horizon network, you can call (800) 810-BLUE (2583) or use the *Provider Finder* at [www.horizonblue.com/nationalaccounts](http://www.horizonblue.com/nationalaccounts).

### **Medical Opt-Out of Coverage**

The medical opt-out provisions give you the opportunity not to elect medical coverage.

You have two options for opting out of coverage:

- You may choose not to enroll in medical coverage and receive only dental/vision coverage.
- Dental/vision coverages are bundled and you can elect to purchase this coverage even if you do not enroll in medical. If you elect to receive dental/vision coverage only, you will receive premium dental and your monthly contributions will be deducted from your paycheck on a pre-tax basis.
- You may choose not to enroll in any medical, dental or vision plans at all.

If you were hired before January 1, 2006, and choose to opt out of medical, dental and vision coverage for yourself and your dependents, the Company will credit you \$100 per month.

***Please note, to receive the cash credit:***

- You must make an election not to enroll in medical/dental/vision to receive the full credit.
- You must have equivalent medical coverage under another medical plan if you elect the Medical Opt-Out Option. Be sure to review the other medical plan's provisions to confirm that this decision is right for you and your family.
- During the year, if you experience a Change in Status that would allow you to drop your medical coverage, you must provide documentation that you have medical coverage elsewhere. A signed affidavit obtained from the Benefits Service Center can be used as proof. This is not required during open enrollment or if you are a new hire.

If a husband and wife are American Water employees, the Medical Opt-Out Option and Cash Credit is not available.

## Plan Comparison Chart

Below is a comparison of benefits for the Standard PPO, the Premium PPO, and the EPO.

Horizon Medical Plans					
Plan Feature	Standard PPO		Premium PPO		EPO
	<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>Deductible</b> (single/family)	\$1,000/\$3,000	\$1,500/\$4,500	None	\$200/\$600	None
<b>Coinsurance</b>	80%	60%	90%	70%	100%
<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
<b>Lifetime maximum benefit</b>	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
<b>Immunizations</b>	100%	Not Covered	100% after \$15 copay	Not Covered	100% after \$15 copay
<b>Routine hearing exam</b>	100% (one every 24 months)	Not Covered	100% after \$15 copay	Not Covered	100% after \$15 copay
<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
<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)
<b>Doctor 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
<b>Allergy testing and treatment centers</b>	80% after deductible	60% after deductible	100% after \$15 copay	70% after deductible	100%

<b>Horizon Medical Plans</b>					
<b>Plan Feature</b>	<b>Standard PPO</b>		<b>Premium PPO</b>		<b>EPO</b>
	<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>Diagnostic x-ray and lab</b>	80% after deductible	60% after deductible	Independent Lab: 100% Doctor's Office: 100% after \$15 copay	70% after deductible	100%
<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
<b>Outpatient surgery</b>	80% after deductible	60% after deductible	100%	70% after deductible	100%
<b>Outpatient preadmission testing</b>	80% after deductible	60% after deductible	100%	70% after deductible	100%
<b>Ambulance (if medically necessary)</b>	80% after deductible	80% after deductible	90%	90%	100%
<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)
<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%
<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%
<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)
<b>Hospice inpatient</b>	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%
<b>Hospice outpatient</b>	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%
<b>Durable medical equipment</b>	80% after deductible	80% after deductible	90%	90%	100%

Horizon Medical Plans					
Plan Feature	Standard PPO		Premium PPO		EPO
	<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>Short-term rehabilitation</b> (for acute conditions only)	80% after deductible (60-day maximum per calendar year)	60% after deductible (60-day maximum per calendar year)	90% (60-day maximum per calendar year)	70% after deductible (60-day maximum per calendar year)	100% (60-day maximum per calendar year)
<b>Mental Health and Chemical Dependency</b>					
<b>Inpatient treatment of mental/nervous conditions</b>	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)
<b>Outpatient treatment of mental/nervous conditions</b>	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)
<b>Inpatient alcohol/drug treatment</b>	80% after deductible (45-day maximum per calendar year, 2 courses of treatment per lifetime)	60% after deductible (45-day maximum per calendar year, 2 courses of treatment per lifetime)	90% (45-day maximum per calendar year, 2 courses of treatment per lifetime)	70% after deductible (45-day maximum per calendar year, 2 courses of treatment per lifetime), \$250 copay/confinement	100% (30-day maximum per calendar year; 90-day lifetime)
<b>Outpatient alcohol/drug treatment</b>	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% 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)

Horizon Medical Plans					
Plan Feature	Standard PPO		Premium PPO		EPO
	<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>Prescription drugs</b> (participant coinsurance or copay)					
<b>Retail:</b>					
• Generic	10%		10%		10%
• Preferred brand	20%		20%		20%
• Non-preferred brand	20%		20%		20%
<b>Mail order:</b>					
• Generic	\$14 copay		\$14 copay		\$14 copay
• Preferred brand	\$30 copay		\$30 copay		\$30 copay
• Non-preferred brand	\$70 copay		\$70 copay		\$70 copay

This chart is only a highlight of the medical option features, and certain limits may apply to some features. Out of network benefits may be subject to Reasonable and Customary (R&C) limits and you may be responsible for non-network provider charges in excess of R&C limits in addition to a coinsurance. All maximums are combined for mental health and chemical dependency expenses. Mental health and chemical dependency amounts *do not* apply to your out-of-pocket maximum. Official Plan documents govern in the event of any inconsistency between the provisions shown here and in the Plan documents.

---

## *Enrolling For Medical Coverage*

*When you enroll in a medical plan, you are automatically enrolled in American Water Dental, Vision, and Prescription Drug Plans. You also have the option of declining coverage for yourself or your eligible dependents or electing only dental and vision coverage.*

The Benefits Service Center will conduct a benefits orientation with newly hired employees to review benefits and explain the enrollment process.

When enrolling in medical coverage, you will need to complete an American Water Benefit Enrollment Form if you want to participate in either:

- The Standard Preferred Provider Organization Plan
- The Premium Preferred Provider Organization Plan
- The Exclusive Provider Organization Plan
- Premium Dental/Vision Only
- The Medical Opt-Out Option and Cash Credit (if applicable)

If you are newly hired eligible employee (see "Eligibility" above) and you want to enroll you and your dependent(s) in a medical plan, you must return your completed enrollment form to the Benefits Service Center before your **Benefits Eligibility Date**. Your **Benefits Eligibility Date** is the first day of the month following completion of one full month of continuous employment. **Example:** If your start date is January 21, your Benefits Eligibility Date is March 1 and your enrollment form should be returned by February 7.

Unless you are taking the Opt-Out Option, you must include the following documentation along with your enrollment form:

- a copy of your birth certificate and your dependent(s) birth certificate(s); and
- a copy of your marriage certificate, if applicable.

If you do not submit the completed form and required documentation, you will not be enrolled in Medical and Dental/Vision Plans or the Opt-Out Option, if applicable; and you will not receive the \$100 opt-out credit per month, if applicable. In addition, you will not be able to enroll in a medical plan until the next Open Enrollment period unless you have a Change in Status or a Special Enrollment Period.

The annual Open Enrollment Period is an important opportunity to review your coverage levels and make changes to meet your benefit needs for the next Plan Year.

**Coverage levels** are defined as "Single" or "Family." **Family** is defined as yourself, your spouse, and any eligible dependents.



All plans provide reasonable access to primary care, specialists, and network hospitals. The standard for distance from an Employee’s home to a provider who is accepting new patients is set forth in the following chart, although the actual distance may be greater in some cases:

	Urban Area	Rural Area
<b>Adult Doctor</b> <i>(includes Family Practice and General Internal Medicine)</i>	3 doctors in 8 miles	2 doctors in 12 miles
<b>Pediatrician</b>	2 doctors in 8 miles	2 doctors in 12 miles
<b>OB/GYN</b>	2 doctors in 8 miles	2 doctors in 12 miles
<b>Hospital</b>	1 hospital within 10 miles	1 hospital within 15 miles

---

## *Changes in Status*

You may enroll in a Plan as a new hire or during the annual Open Enrollment period. However, if you or your family experience a Change in Status (as described below), you may enroll or add or drop dependents during the Plan Year on account of, and consistent with, the Change in Status. **You must contact the Benefits Service Center to notify them of your Change in Status within 31 days after the change has occurred.** A new benefit form must be completed.

Note: A Change in Status does not allow you to change your current medical plan option (for example, switch from the Standard PPO to the Premium PPO) unless the change also entitles you to a special enrollment period described below.

The following events are changes in status:

- Marriage, death of spouse, divorce, legal separation, or annulment;
- A child qualifies as a dependent;
- Birth, adoption, placement for adoption, or death of a dependent;
- Termination or commencement of employment by you, your spouse or dependent;
- Reduction or increase in hours of employment by you, your spouse or dependent, including a switch between part-time and full-time, strike or lockout, or taking or returning from an unpaid leave;

- Dependent no longer qualifies because of age, student status, or marriage;
- Change in residence or worksite of you, your spouse or dependent;
- If your spouse's employer holds open enrollment at a time other than American Water;
- You became disabled;
- Coverage changes, such as a change in coverage under a spouse's plan.

You can also enroll or add or drop dependents during the Plan Year if a judgment, decree, or order resulting from divorce, legal separation, annulment or change in custody requires health coverage for your dependent or dependent foster child or if you or a dependent become entitled (or cease to be entitled) to Medicare or Medicaid.

### ***Special Enrollment Rights***

If you decline enrollment for yourself or your dependents (including your spouse) because of other health insurance or group health plan coverage, you may be able to enroll yourself and your dependents in this Plan if you or your dependents lose eligibility for that other coverage (or if the employer stops contributing towards your or your dependents' other coverage). However, you must request enrollment within 31 days after your or your dependents' other coverage ends (or after the employer stops contributing toward the other coverage).

A newborn child, an adopted child, or a child placed with you for adoption is automatically covered for the first 31 days of life, the date the child was adopted, or the date the child was placed for adoption. To continue coverage for a newborn beyond 31 days, you must enroll within 31 days of the birth. To continue coverage for an adopted child or a child placed with you for adoption beyond 31 days, you must enroll within 31 days of the adoption or placement.

In addition, if you have a new dependent as a result of marriage, you may be able to enroll yourself and your dependents. However, you must request enrollment within 31 days after the marriage.

To request special enrollment or obtain more information, contact the Benefits Service Center.

Note: Certain events could result in an immediate loss of eligibility for dependents: if you get divorced or legally separated; if your dependent child marries; or if your dependent child reaches age 19 (age 23, if a full-time student) or graduates from college before age 23.

*The Preferred Provider  
Organization (PPO) Plans  
(Standard and Premium)*

---

## *The Preferred Provider Organization Plans (Standard and Premium)*

*The Plans are self-insured by American Water. Horizon-Blue Shield provides certain administrative services under the Plan.*

The Preferred Provider Organization (PPO) Plans are self-insured by American Water. A plan is considered to be “self-insured” when a company uses its own funds to pay claims. Horizon provides certain administrative and claim payment services under the Plans, but does not guarantee benefit payments. The PPO Plans emphasize preventive care and protects you from the cost of illness and serious injury while providing you with access to a high level of benefits.

**If you want to receive the advantages of the PPO Plans, you should select a doctor within Horizon’s network.** As you may know, Horizon maintains a nationally recognized health care provider network. In fact, most providers and hospitals currently used by our employees are members of the Horizon network. If you cover any college-age dependents, we anticipate that they will have access to network doctors when they are away at school. To learn which doctors are in the network, call Horizon at (800) 810-BLUE (2583) or use the Provider Finder at [www.horizonblue.com/nationalaccounts](http://www.horizonblue.com/nationalaccounts).

You do not have to coordinate your care through a primary care physician (PCP) to receive a high level of benefits. In addition, you do not need to obtain a referral from your PCP in order to see a specialist. However, it’s a good idea to see a PCP first to make sure you are getting appropriate care.

If you obtain care from an out-of-network doctor, the Plan may pay a lower level of benefits and some services (such as preventive care services) are not covered at all.

---

## *How the Preferred Provider Organization Plans Work*

With the PPO Plans, you do not need to select a PCP before you receive medical care, nor do you need to obtain referrals to see a specialist. However, when you need care, you should choose a doctor from a “network” of health care providers to receive the highest level of benefits under the Plan.

You can select a network provider from among those listed on Horizon's website at [www.horizonblue.com/national](http://www.horizonblue.com/national) accounts or by calling Horizon at (800) 810-BLUE (2583)

IF YOU CHOOSE A PROVIDER IN THE NETWORK, you receive a higher level of reimbursement for your medical expenses than you would receive if you chose a provider outside the network.

- You do not have to meet an annual deductible with the Premium PPO if you use an in-network provider (the Standard PPO *does* have an annual deductible for in-network providers).
- Your in-network healthcare providers file all your claims.
- Your in-network doctor initiates all required precertification.
- You will not experience any reduction in benefits under the "reasonable and customary" rule because health care providers in the network are allowed to charge only the special rates that Horizon has negotiated with them. (See the Glossary for a definition of "reasonable and customary charge.")

Under the PPOs, you may receive care from any provider you choose. IF THE PROVIDER IS OUTSIDE THE NETWORK:

- You will have to meet an annual deductible with both the Standard and Premium PPOs,
- Your level of benefits reimbursable will be lower,
- You will have to file your own claims,
- You will need to initiate precertification for inpatient hospitalization and certain outpatient procedures, and
- You will have to pay any expenses in excess of the "reasonable and customary charges" on which Plan payment is based, in addition to the applicable coinsurance amount.

---

## *When You Need a Specialist*

If you need specialized care, you do not need a referral. Remember, in order to receive the highest level of benefits, you must use a specialist who belongs to the network.

If you need medical services or treatment that is not available within the PPO network, your doctor may recommend a specialist who does not belong to the network. In this case, your doctor must obtain

precertification from Horizon and you will receive the higher level of benefits.

---

## *Coverage for Dependents Who Live Outside the Network Area*

*If your child is away at school, you should select a doctor from the area where you live and routine care may be arranged during school breaks.*

The PPO options have special provisions to meet the needs of your covered dependents who live outside the network area. In general, when selecting doctors for your out-of-area children, consider these guidelines:

- If your child is away at school, you should select a doctor from the area where you live and arrange for routine care during school breaks. If your child needs medical care during the school year, he or she should visit the school infirmary and find in-network doctors or hospitals on the website. Benefits will be paid at the in-network level.
- If your child lives permanently outside the network area (with another parent or stepparent, for example) your child may visit any doctor in the local area and benefits will be paid at the out-of-network level. If you are enrolled in a PPO and a PPO network is available in that area, your child may select a doctor from the local network and receive the higher level of benefits. To locate providers in the Horizon network, call (800) 810-BLUE (2583) or use the Provider Finder at [www.horizonblue.com/nationalaccounts](http://www.horizonblue.com/nationalaccounts).
- There is no coverage for Routine Physical Exams, Routine Eye Exams, and Routine Hearing Exams.

*In a non-emergency situation, always call your doctor first.*

---

## *Coverage When You Are Traveling*

*In a non-emergency situation, always call your doctor first.*

You should call Horizon Member Services at (800) 355-BLUE (2583) for a list of participating doctors and hospitals to receive the highest level of benefits.

---

## *In Case of Emergency*

*An emergency is a sudden and unexpected life-threatening medical condition that requires immediate medical or surgical care.*

---

In case of emergency, get the care you need from the nearest health care facility or doctor. A medical emergency is defined as “a sudden and unexpected life-threatening medical condition that requires immediate medical or surgical care in order to prevent death or a severe health crisis.” Examples include convulsions, excessive bleeding, serious burns, and suspected heart attack.

You will be paid at the Plan’s higher benefit level for emergency care – 24 hours a day, 365 days a year – whether you are at home or away. When you need emergency care, it’s important to seek immediate care at the nearest appropriate facility.

When a covered person is confined as a full-time inpatient as the result of an **emergency** admission, you, the person’s doctor, or the hospital must call Horizon Member Services to request certification within 48 hours of the start of the confinement. If the call cannot be made within 48 hours, the call must be made as soon as reasonably possible. The 48-hour requirement is extended to 72 hours when the confinement starts on a Friday or Saturday.

---

## *Precertification*

Precertification is an important feature of the PPO Plans. In order for you to receive the highest level of benefits available, **you, the network hospital, or your doctor** must notify Horizon to precertify any hospital admission and certain outpatient surgical procedures, treatments, and tests. The purpose of this process is to review the medical necessity of a procedure and to approve an appropriate length of stay.

If you elect to get care from an out-of-network provider you will have to initiate the precertification process yourself.

### **Procedures Which Must Be Precertified**

Precertification is required for:

- All hospital and skilled nursing/convalescent facility admissions;
- Home health care, hospice care, and skilled nursing care;

- Inpatient treatment for substance abuse and mental disorders.
- Call Horizon for all other procedures.

## How to Request Precertification for a Medical Procedure or Admission

To request precertification of an admission or procedure, call the precertification telephone number listed on your ID card, or call Horizon Member Services, toll-free, at **(800) 355-BLUE (2583)** to be directed to the Patient Management site for your area.

To request precertification of an out-of-network admission or procedure, just call the precertification telephone number listed on your ID card or Horizon Member Services, toll-free, at **(800) 355-BLUE (2583)**. You should call at least 14 days before any scheduled admission or outpatient procedure, or as soon as you are aware you need medical care. **In case of emergency, you or a family member should contact Horizon Member Services within 48 hours after the admission or procedure.**

When you call, you will speak to a Medical Consultant who will ask you:

- Your name and Identification number,
- The relationship of the patient to you,
- The type of surgical procedure or test you need,
- The name and telephone number of your doctor, and
- When the procedure is scheduled.

The Medical Consultant will review the medical necessity of the proposed inpatient admission, the proposed surgical procedures and treatments, or the proposed inpatient treatment for substance abuse and mental disorders. He or she will compare information about your case with generally accepted medical standards.

Mental Health and Substance Abuse admissions are **precertified** by Magellan at (800) 224-1233.

If the proposed inpatient admission or treatment is medically necessary in accordance with such standards, it will be certified by the Medical Consultant. On the other hand, if other treatment is more appropriate, alternative treatment settings may be suggested. See page 37 for more information regarding precertification.



### **There's A Penalty If You Do Not Precertify**

If you do not call to precertify a hospital admission or any of the procedures or tests listed, you will have to pay a separate \$150 penalty charge, in addition to your deductible, before benefits are paid for covered services. This penalty charge will not be applied toward your deductible or your out-of-pocket limit.

### **If Your Hospital Stay Is Longer Than Expected**

If your hospital stay is longer than the approved period, you must notify Horizon Member Services as soon as you are aware your stay must be extended. The Medical Consultant can then work with your doctor to extend the certification of your hospital stay.

---

## ***Your Share of Medical Expenses***

American Water Medical Plans have been carefully designed to provide quality care and the most value for each dollar spent by you and the Company. Here is how we share the costs of these valuable benefits.

### **Deductibles**

A deductible is the amount you must pay before the Plan begins to pay benefits for covered expenses. All deductibles are calculated on an annual basis and must be met every year. Copayments do not count toward meeting the annual deductibles.

#### **■ Single Deductible Limit (per calendar year)**

- \$1,000 (Standard PPO, in-network)
- \$1,500 (Standard PPO, out-of-network)
- \$200 (Premium PPO, out-of network only; no deductible for in-network)

This Calendar Year Deductible applies to all expenses incurred for Out-of-Network and for care for dependents who live permanently outside the Network.

#### **■ Family Deductible Limit (per calendar year) must be met by expenses of more than one family member**

- \$3,000 (Standard PPO, in-network)
- \$4,500 (Standard PPO, out-of-network)
- \$600 (Premium PPO, out-of network only; no deductible for in-network)

This Calendar Year Deductible applies to all expenses incurred for Out-of-Network and for care for dependents who live permanently outside the Network.

In Network and Out of Network deductibles are separate deductibles.

## **Inpatient Hospital Copay**

Under the Premium PPO, there is a separate \$250 copayment for each confinement in an out-of-network hospital. This is a separate amount you pay for each hospital confinement. The Inpatient Hospital Copay will be applied only once to each hospital confinement, regardless of cause, which is separated by less than 10 days from another confinement.

Expenses used to meet the Inpatient Hospital Copay cannot be used to meet any other applicable deductible. Expenses used to meet any other applicable deductible cannot be used to meet the Inpatient Hospital Copay.

### ■ **Inpatient Hospital Copay**

- \$250 per confinement (Premium PPO, out-of network only)

This Inpatient Hospital Copay applies to Inpatient Hospital Confinements, including Inpatient Alcoholism, Drug Abuse, and Mental Disorder confinements incurred for Out-of-Network and for care for dependents who live permanently outside the Network.

However, for a confinement of a well newborn child that starts on the day of birth, the Inpatient Hospital Copay will not exceed the hospital's actual charge for room and board for the first day of confinement on which the child's coverage is in force. To maintain continuous coverage on the newborn, you must add him or her to the Plan as a dependent within 31 days of birth.

### ■ **Emergency Room Copay**

- \$25 (Premium PPO, in- network and out-of network; waived if admitted)

This separate Emergency Room Copay must be paid for each visit to a hospital's emergency room for emergency care. This copay will be waived if the person is admitted to the hospital as an inpatient immediately following the emergency room visit.

The Emergency Room Copay also applies to Hospital Expenses incurred for emergency care provided by an Out-of-Network Provider and for care for dependents who live permanently outside the Network.

Note: Standard PPO benefits are different than the PPO Benefits (see the chart which begins on page 8).

## Coinsurance

After you meet the applicable annual deductible, you and American Water share the remaining expenses through coinsurance.

If you use network doctors, hospitals or hospital alternatives, the plan generally pays as follows (although there may be other limits, such as limits on the number of treatments or visits):

	Plan Pays	You Pay	Up to Annual Out-of-Pocket Limit (single/family)
<b>Standard PPO</b>	80%	20%	\$3,500 / \$10,500
<b>Premium PPO</b>	90%	10%	\$1,000 / \$3,000

If you use out-of-network doctors, hospitals or hospital alternatives, the generally plan pays as follows (although there may be other limits, such as limits on the number of treatments or visits):

	Plan Pays	You Pay	Up to Annual Out-of-Pocket Limit (single/family)
<b>Standard PPO</b>	60%	40%	\$4,000 / \$12,000
<b>Premium PPO</b>	70%	30%	\$3,000 per person

Your in-network coinsurance amounts do not count toward your out-of-network deductible and coinsurance limits.

## Out-of-Pocket Limits

There is a limit to your share of medical expenses each calendar year, called the “out-of-pocket” limit. Your coinsurance amounts count toward these out-of-pocket limits, but copayments, deductibles and amounts you are required to pay to out-of-network providers in excess of the reasonable and customary charge **do not** count.

- **Out-of-Pocket Limits (single/family)**
  - \$3,500 / \$10,500 (Standard PPO, in-network)
  - \$4,000 / \$12,000 (Standard PPO, out-of-network)
  - \$1,000 / \$3,000 (Premium PPO, in-network)
  - \$3,000 per person (Premium PPO, out-of-network)

If you reach your out-of-pocket limit during a calendar year, your covered expenses will be paid at 100% for the remainder of that year (in-network) and at 100% of reasonable and customary charges (out-of-network). If you do not reach your out-of-pocket limit, you must start accumulating expenses again in January.

However, any expense not determined to be a covered expense, as well as mental health and chemical dependency charges and precertification penalties, do not count toward your out-of-pocket limit.

### **Lifetime Maximum Benefit**

Both the Standard and Premium PPO Plans provide an unlimited Lifetime Maximum Benefit for you and each covered member of your family.

### **Your Contributions**

You pay your share of the cost for your benefits each pay cycle through convenient *pre-tax* payroll deductions. *Pre-tax* means that your contributions are withheld before federal (and in most cases, state (other than New Jersey) and local) income and FICA (Social Security) taxes are withheld. This reduces your taxable income and the amount of tax you pay. As a result, you have more take-home pay. Because your pre-tax contributions are not subject to FICA taxes, your Social Security benefit at retirement may be slightly reduced if your earnings are under the Social Security Taxable Wage Base (\$94,200 for 2006; \$97,500 for 2007). However, the loss in future retirement benefits should be more than offset by the current tax savings under the Plan.

---

## ***Benefits Payable***

*American Water pays the majority of your benefit costs.*

After any applicable deductible or copay amount, the Plan pays benefits at the Payment Percentage which applies to the type of Covered Medical Expense, except for any different benefit levels described elsewhere in this Summary Plan Description. If an expense is covered as one type of Covered Medical Expense, it cannot be covered as any other type.

---

## ***Benefit Maximums***

All maximums included in this Plan are combined maximums between Network and Out-of-Network, where applicable, unless specifically stated otherwise.

The following limitations apply to some of the benefits under the PPO Plans:

- **Private Duty Nursing Care**  
70 shifts per calendar year
- **Home Health Care**  
120 visits per calendar year  
(a “visit” is considered to be four hours or less in duration)
- **Skilled Nursing/Convalescent Facility**  
120 days per calendar year
- **Hospice Care**  
Inpatient- 90-day lifetime maximum  
Outpatient- \$5,000 lifetime maximum
- **Short-Term Rehabilitation**  
60 days per calendar year
- **Private Room Limit**  
The institution’s semi-private rate

---

## *Covered Expenses*

### **Inpatient Hospital Care**

*Inpatient admissions must be precertified to qualify for the maximum benefit payable.*

The Plan covers charges made by a hospital for room (semi-private only), board, and other hospital services and supplies for a person who is confined as a full-time inpatient for the treatment of an injury or illness.

### **Outpatient Hospital Care**

The Plan covers charges made by a hospital for services and supplies for a person who is not confined as a full-time inpatient.

### **Skilled Nursing/ Convalescent Facility**

*Precertification of skilled nursing/ convalescent facility services is necessary to receive the maximum benefit payable by the Plan.*

The Plan covers charges made by a skilled nursing/convalescent facility for the following services and supplies furnished to a person while confined to convalesce from an illness or injury.

- **Room and Board.** This includes charges for services such as general nursing care made in connection with room occupancy. Charges for daily room and board in a private room over the Private Room Limit are not covered.
- **Use of special treatment rooms**

- X-ray and lab work
- Physical, occupational, or speech therapy
- Oxygen and other gas therapy
- Other medical services usually given by a skilled nursing/convalescent facility, excluding private or special nursing, or doctors' services
- Medical supplies

The Plan does not cover skilled nursing/convalescent facility charges made for treatment of:

- Drug addiction
- Chronic brain syndrome
- Alcoholism
- Senility
- Mental retardation
- Any other mental disorder

## Home Health Care

*Home health care is limited to 120 visits in a calendar year. Each visit by a nurse or therapist is one visit. Each visit of up to 4 hours by a home health aide is one visit.*

Home health care expenses are covered if:

- The charge is made by a home health care agency;
- The care is given under a home health care plan; and
- The care is given to a person in his or her home.

Home health care expenses are charges for:

- Part-time or intermittent care by an RN, or by an LPN if an RN is not available;
- Part-time or intermittent home health aide services for patient care;
- Physical, occupational, and speech therapy;
- Expenses covered to the extent they would have been covered under this Plan if the person had been confined in a hospital or skilled nursing/convalescent facility:
  - medical supplies, drugs, and medicines prescribed by a doctor, and
  - lab services provided by or for a home health care agency.

The Plan covers a maximum of 120 home health care visits in a calendar year. Each visit by a nurse or therapist is one visit. Each visit of up to 4 hours by a home health aide is one visit.

**The Plan does not cover charges made for:**

- Services or supplies that are not a part of the home health care plan,
- Services of a person who usually lives with you or is a member of your or your spouse's family,
- Services of a social worker,
- Transportation.

**Routine Physical Exams**

*The charges made by your doctor for a routine physical exam given to you, your spouse, or your dependent child may be included as Covered Expenses.*

Covered Medical Expenses include charges made by your doctor for a routine physical exam given to you, your spouse, or your dependent child.

A routine physical exam is a medical exam given by a doctor for a reason other than to diagnose or treat a suspected or identified injury or illness. Included are:

- X-rays and laboratory and other tests given in connection with the exam, and
- Materials for the administration of immunizations for infectious illness and testing for tuberculosis.

To qualify as a covered physical exam, the doctor's exam must include at least:

- A review and written record of the patient's complete medical history,
- A check of all body systems, and
- A review and discussion of the exam results with the patient or the parent or guardian.

For a child under age six, Covered Medical Expenses include charges for:

- Up to six exams in the first year of the child's life,
- Up to two exams in the second year of the child's life, and
- One exam per year during the next four years of the child's life.

For a child age six and over, Covered Medical Expenses do not include charges for more than one exam in a period of 24 consecutive months.

For you or your spouse, Covered Medical Expenses do not include charges for more than one exam in a period of 24 consecutive months.

**Charges for routine physical exams do not include:**

- Services and supplies furnished by an out-of-network Provider;

- Services covered to any extent under any other part of this Plan or any other group plan sponsored by American Water;
- Services to diagnose or treat a suspected or identified injury or illness;
- Exams given to a person confined in a hospital or other facility for medical care;
- Services not given by a doctor or under his or her direction;
- Medicines, drugs, appliances, equipment, or supplies;
- Psychiatric, psychological, personality, or emotional testing or exams;
- Exams in any way related to employment;
- Premarital exams;
- Vision, hearing, or dental exams;
- Doctor's office visits in connection with immunization or testing for tuberculosis.

## **Routine Hearing Exams**

*The American Water Plan covers a routine hearing exam by a participating provider once every 24 months under the Standard PPO Plan.*

Covered Medical Expenses include charges for an audiometric exam. The services must be performed by a network doctor who is certified as an otolaryngologist or otologist, or by an audiologist who:

- Is legally qualified in audiology or holds a certificate of Clinical Competence in Audiology from the American Speech and Hearing Association in the absence of any applicable licensing requirements, and
- Performs the exam at the written direction of a legally qualified otolaryngologist or otologist.

Covered Medical Expenses will not include charges for more than one hearing exam in a period of 24 consecutive months under the Standard PPO Plan.

### **Covered Medical Expenses do not include charges for:**

- Ear or hearing exams to diagnose or treat an illness or injury;
- Drugs or medicines;
- Hearing care services or supplies covered to any extent under any other part of this Plan or any other group plan sponsored by American Water;
- Hearing care services or supplies for which benefits are provided under any Workers' Compensation law or any other law of similar purpose, whether benefits are payable for all or only part of the charges;



- Hearing care services or supplies which do not meet professionally accepted standards;
- Services or supplies received while the person is not covered;
- Exams given while the person is confined in a hospital or other facility for medical care;
- Exam required by an employer as a condition of employment, or that an employer is required to provide under a labor agreement or required by law;
- Services or supplies furnished by an out-of-network Provider.

### **Routine Pap Smear**

Covered Medical Expenses include charges for one routine Pap smear and related laboratory expenses each calendar year.

### **Routine Mammogram**

Covered Medical Expenses include charges incurred by a female for routine mammograms as follows:

- One baseline mammogram for women at least age 35 but less than age 40,
- One mammogram each calendar year for women age 40 or over.

### **Benefits Related to Breast Reconstruction**

The Plan provides benefits related to breast reconstruction in compliance with the Women's Health and Cancer Rights Act of 1998. This federal law states that group health plans that provide medical and surgical benefits for mastectomy must provide certain additional benefits related to breast reconstruction.

If you (or a covered dependent) are receiving mastectomy benefits, you are entitled to 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;
- Prostheses and treatment for physical complications for all stages of a mastectomy, including lymphedemas (swelling associated with the removal of lymph nodes).

The Plan will determine the manner of coverage in consultation with you and your attending doctor. Coverage for breast reconstruction and related services will be subject to the same annual deductibles and coinsurance provisions that apply for the mastectomy.

The charges made by a doctor or hospital for a vasectomy or tubal ligation for voluntary sterilization, even though not incurred in connection with the diagnosis or treatment of an illness or injury, are Covered Medical Expenses. Charges for the reversal of a sterilization procedure are not covered.

## **Annual Gynecological Exam**

*You may visit your network gynecologist once a year for a routine exam.*

Expenses incurred for one routine self-referred gynecological exam per calendar year, performed by a network doctor, will be considered a Covered Medical Expense. The routine gynecological exam, including one Pap smear and related laboratory expenses, is considered Office Care. No coverage is provided if the exam is performed by an out-of-network Provider.

## **Maternity**

*Benefits are payable for pregnancy-related expenses of female employees and dependents on the same basis as for an illness.*

Pregnancy expenses must be incurred while the person is covered under this Plan. If expenses are incurred after the coverage ceases, they will be considered for benefits only if satisfactory evidence is furnished to Horizon that the person has been totally disabled since her coverage terminated.

Any pregnancy benefits payable by previous group health coverage will be subtracted from health benefits payable for the same expenses under this Plan.

The Plan does not restrict benefits for any hospital length of stay in connection with childbirth for the mother or newborn child to less than 48 hours following a normal vaginal delivery, or less than 96 hours following a caesarean section, or require that a provider obtain authorization from the Plan for prescribing a length of stay not in excess of the above periods.

The attending provider, after consulting with the mother, may discharge the mother and newborn earlier than 48 hours following a vaginal delivery or 96 hours following a caesarean section.

## Mouth, Jaws, and Teeth

*The Medical Plan covers certain treatments of the mouth, jaws, and teeth only in the event of injury. Treatment must be of, or related to, the teeth, mouth, jaws, jaw joints, or supporting tissues (these include bones, muscles, and nerves).*

The Medical Plan will cover certain dental expenses, but only in the event of injury. Charges for root canal therapy; routine tooth removal (which does not involve cutting of the bone); and in-mouth appliances, crowns, bridgework, dentures, tooth restorations, and any related fitting or adjustment services (whether or not their purpose is to relieve pain) are covered if they are required as the result of injury to the mouth, jaw, or teeth.

The Medical Plan does not cover charges to remove, repair, replace, restore, or reposition teeth which are lost or damaged in the course of biting or chewing. Charges to repair, replace, or restore fillings, crowns, dentures, or bridgework are not covered by the Medical Plan. Non-surgical periodontal treatment is excluded, as are charges for dental cleaning; in-mouth scaling, planing, or scraping; and myofunctional therapy (muscle training therapy to correct or control harmful habits).

The following services and supplies furnished for the treatment of the mouth, jaws, jaw joints, teeth, and supporting tissues (including bones, muscles, and nerves) are Covered Medical Expenses and not part of the Dental Plan. For these expenses, “doctor” includes a dentist.

- Surgery needed to treat a fracture, dislocation, or wound or to cut out teeth partly or completely impacted in the jawbone. Covered surgery may cut out teeth that will not erupt through the gum, as well as other teeth that cannot be removed without cutting into bone.
- Also covered are surgeries that cut out the roots of a tooth without removing the entire tooth, as well as removing cysts, tumors, or other diseased tissues while cutting into the gums and tissues of the mouth. This is covered only when not done in connection with the removal, replacement, or repair of teeth. Covered surgery may also alter the jaw, jaw joints, or bite relationships by a cutting procedure when appliance therapy alone cannot result in functional improvement.
- Non-surgical treatment of infections or illnesses of the mouth, jaws, jaw joints, and supporting tissues (including bones, muscles, and nerves). This does not include those of, or related to, the teeth.
- Dental work, surgery, and orthodontic treatment needed to remove, repair, replace, restore, or reposition natural teeth damaged, lost, or removed, and other body tissues of the mouth fractured or cut due to injury. The accident causing the injury must occur while the person is covered under the Medical Plan.

Any such teeth must have been free from decay or in good repair and firmly attached to the jawbone at the time of the injury.

If crowns (caps), dentures (false teeth), bridgework, or in-mouth appliances are installed due to such injury, Covered Medical Expenses include only charges for the following:

- the first denture or fixed bridgework to replace lost teeth,
- the first crown needed to repair each damaged tooth, and
- an in-mouth appliance used in the first course of orthodontic treatment after the injury.

Except as provided for injury, the Medical Plan does not cover charges for in-mouth appliances, crowns, bridgework, dentures, tooth restorations, or any related fitting or adjustment services, whether or not the purpose of such services or supplies is to relieve pain. In addition, the Medical Plan does not cover root canal therapy or routine tooth removal (not needing cutting of the bone).

## Skilled Nursing Care

*Coverage for private duty nursing is limited to 70 shifts per calendar year. Each period of private duty nursing of up to 8 hours will be considered one private duty nursing shift.*

Charges made by an RN or LPN or nursing agency for “skilled nursing services” are included as Covered Medical Expenses. No other charges made by an RN or LPN or a nursing agency are covered. As used here, “skilled nursing services” means these services:

- Visiting nursing care by an RN or LPN. Visiting nursing care means a visit of up to 4 hours for the purpose of performing specific skilled nursing tasks.
- Private duty nursing by an RN or LPN if the person’s condition requires skilled nursing care and visiting nursing care is not adequate. Benefits will not be paid during a calendar year for private duty nursing for any shifts in excess of the Private Duty Nursing Care Maximum Shifts. Each period of private duty nursing of up to eight hours will be considered one private duty nursing shift.

“Skilled nursing care” does not include:

- The part (or all) of any nursing care that does not require the education, training, and technical skills of an RN or LPN, such as transportation, meal preparation, charting of vital signs, and companionship activities.
- Private duty nursing care given while the person is an inpatient in a hospital or other health care facility.
- Care provided to help a person in the activities of daily life, such as bathing, feeding, personal grooming, dressing, getting in and out of a bed or chair, or toileting.
- Care provided solely for skilled observation, excluding one period per day of up to 4 hours for no more than 10 consecutive days following the occurrence of:

- a change in patient medication;
  - the need for urgent or emergency medical services provided by a doctor or the onset of symptoms indicating the likely need for such services;
  - surgery; or
  - release from inpatient confinement.
- Any service provided solely to administer oral medicines, except where applicable law requires that such medicines be administered by an RN or LPN.

## Hospice Care

Charges made for the following inpatient services furnished to a person for hospice care when given as a part of a Hospice Care Program are included as Covered Medical Expenses.

*The Plan covers inpatient or outpatient hospice care for an individual who has been diagnosed as having six months or less to live.*

### Inpatient Care

Room and board and other services and supplies furnished to a full-time inpatient for pain control and other acute and chronic symptom management.

Charges for daily room and board in a semi-private room over the Private Room Limit are not included. Inpatient hospice care is limited to a total of 90 days for all confinements.

*Inpatient hospice care must be precertified to be covered at the highest level payable by the Plan.*

### Facility and doctor Expenses

*The Plan covers charges made on its own behalf by a:*

- Hospice Care Facility
- Hospital
- Skilled Nursing/Convalescent Facility, or
- Doctor

### Outpatient Care

The Plan covers charges made by a Hospice Care Agency for the following outpatient services and supplies (if precertified), up to a lifetime maximum of \$5,000.

*Outpatient hospice care is subject to a lifetime maximum of \$5,000.*

- Part-time or intermittent nursing care by an RN or LPN for up to eight hours per day.
- Medical social services under the direction of a doctor, including:
  - assessment of the person’s social, emotional, and medical needs, and the home and family situation;

- identification of available community resources;
- assisting the person to obtain resources needed to meet the person's assessed needs.
- Psychological and dietary counseling.
- Consultation or case management services by a doctor.
- Physical and occupational therapy.
- Part-time or intermittent home health aide services (consisting mainly of caring for the person) for up to eight hours per day.
- Medical supplies, drugs, and medicines prescribed by a doctor.

Charges made by the Providers below for Outpatient Care, but only if the provider is not an Employee of a Hospice Care Agency and the agency retains responsibility for the care of the person:

- A doctor for consultant or case management services.
- A physical or occupational therapist.
- A Home Health Care Agency for:
  - physical or occupational therapy;
  - part-time or intermittent home health aide services consisting mainly of caring for the person) for up to eight hours per day;
  - medical supplies, drugs, and medicines prescribed by a doctor;
  - psychological and dietary counseling.

**Charges for the following services are not included:**

- Bereavement counseling.
- Funeral arrangements.
- Pastoral counseling.
- Financial or legal counseling, including estate planning or the drafting of a will.
- Homemaker or caretaker services. These are services which are not solely related to care of the person, including sitter or companion services for either the person who is ill or to other members of the family, transportation, housecleaning, and maintenance of the house.
- Respite care. This is care furnished during a period of time when the person's family or usual caretaker is unable or unwilling to attend to the person's needs.

**Short-Term  
Rehabilitation**

Charges made by a doctor, or a licensed or certified physical, occupational, or speech therapist for Short-Term Rehabilitation services to treat acute conditions are Covered Medical Expenses.

Short-term rehabilitation services consist of:

- Physical therapy,
- Occupational therapy, or
- Speech therapy,

*Short-Term Rehabilitation is therapy which is expected to result in the improvement of a body function (including the restoration of the level of an existing speech function) which has been lost or impaired due to an injury, an illness, or a congenital defect.*

furnished to a person who is not confined as an inpatient in a hospital or other facility for medical care. This therapy shall be expected to result in significant improvement of the person's condition within 60 days from the date the therapy begins.

Charges for Short-Term Rehabilitation services are covered for a maximum of 60 days per calendar year, as long as the treatment is precertified.

**Charges for the following services are not covered:**

- Services covered to any extent under any other part of this Plan or any other group plan sponsored by American Water.
- Services received while the person is confined in a hospital or other facility for medical care.
- Services not performed by a doctor or not under his or her direct supervision.
- Services rendered by a physical, occupational, or speech therapist who lives in the person's home, or who is a part of the family of either the person or the person's spouse.
- Services rendered for the treatment of delays in speech development, unless resulting from:
  - illness,
  - injury, or
  - congenital defect.
- Special education, including lessons in sign language, to instruct a person whose ability to speak has been lost or impaired, to function without that ability.
- Any services not provided in accordance with a specific treatment plan that:
  - Details the treatment to be rendered and the frequency and duration of the treatment,
  - Provides for ongoing reviews and is renewed only if therapy is still necessary.

*You and your covered dependents are covered for a maximum of 60 days of Short-Term Rehabilitation services during a calendar year, as long as the treatment is certified by Horizon.*



## Emergency Care

*In the event of a medical emergency, the Plan covers treatment in a hospital emergency room.*

If emergency care is received in a hospital emergency room while a person is not a full-time inpatient, the hospital's charges will be Covered Medical Expenses and paid at the Payment Percentage.

"Emergency care" means the first treatment given in a hospital emergency room right after the sudden and (at that time) unexpected onset of a change in a person's physical or mental condition that requires hospital level care because:

- The care could not safely and adequately have been provided other than in a hospital or adequate care was not available elsewhere in the area at the time and place it was needed, and
- If the hospital level care were not given, the emergency described above could, as determined by Horizon, reasonably be expected to result in:
  - loss of life, limb, or
  - significant impairment to bodily function, or
  - permanent dysfunction of a body part.

## Non-Emergency Care in an Emergency Room

If non-emergency care treatment is received in a hospital emergency room while a person is not a full-time inpatient, no benefits will be paid.

## Other Covered Medical Expenses

Other Covered Medical Expenses include:

- Doctor's charges.
- Diagnostic lab work and X-rays.
- X-ray, radium, and radioactive isotope therapy.
- Anesthetics and oxygen.
- Rental of durable medical or surgical equipment. Not included are charges for more than one item of equipment for the same or similar purpose.
  - "Durable Medical and Surgical Equipment" is equipment made to withstand prolonged use and used mainly in the treatment of an illness or injury. It must be suited for use in the home, not normally of use to persons without an illness or injury, and not used to alter quality or temperature, or for exercise or training.
- The purchase, repair, or replacement of durable medical and surgical equipment and accessories needed to operate it.
  - The initial purchase is covered only if Horizon agrees that long-term use is planned and the equipment cannot be rented, or it is likely to cost less to buy it than to rent it.



- Replacement is covered only if Horizon agrees that it is needed because of a change in the person’s physical condition, or it is likely to cost less to buy a replacement than to repair the existing equipment or to rent similar equipment.
- Artificial limbs and eyes. Eyeglasses, hearing aids, orthopedic shoes, or other devices to support the feet are not included.
- Professional ambulance service to transport a person from the place of the injury or onset of illness to the first hospital where treatment is given.

---

## ***Pre-Existing Conditions***

Pre-Existing Conditions do not apply under any Horizon Plan.

---

## ***Certification for Hospital Admissions***

*Inpatient hospital confinements must be precertified to qualify for the highest level of benefits paid by the Plan. If precertification is not obtained, benefits will be reduced or denied.*

Inpatient hospital confinements must be precertified to qualify for the highest level of benefits paid by the Plan. Covered Medical Expenses incurred on any day not certified during the confinement will be paid as shown below if:

- A person becomes confined in a hospital as a full-time inpatient, and
- It has not been certified that the confinement (or any day of the confinement) is necessary, and
- The confinement has not been ordered and prescribed by your doctor.

### **Hospital Expenses Incurred During the Confinement**

If certification has been requested and denied for part of the confinement, no benefits will be paid for Hospital Expenses incurred for room and board for that day(s). Benefits for all other Hospital Expenses will be paid at the Payment Percentage.

If certification has not been obtained, you will have to pay a \$150 penalty charge before benefits are paid for covered services.

Benefits for expenses in excess of the Excluded Amount will be paid at the Payment Percentage.

If certification has not been requested and the confinement (or any day of the confinement) is necessary, Hospital Expenses up to the Excluded Amount will not be deemed to be Covered Medical Expenses. Benefits for all other Hospital Expenses will be payable at the Payment Percentage.

### **Other Covered Medical Expenses**

Benefits will be paid at the Payment Percentage.

Whether or not a day of confinement is certified, no benefit will be paid for expenses incurred on any day of confinement as a full-time inpatient if excluded by any other terms of this Plan, except that if certification has been given for a day of confinement, excluding services and supplies because they are not necessary will not be applied to expenses for hospital room and board.

In the event of an **urgent** admission, you, the person's doctor, or the hospital must call Horizon Member Services for certification before the person is confined as a full-time inpatient.

An urgent admission is one required as the result of an injury caused by an accident; the diagnosis of an illness; or the onset of, or change in, an illness. The person's condition does not require emergency medical care, but is severe enough to require confinement in a hospital within two weeks of the date the doctor determines that confinement is required.

A "non-urgent admission" is one which is not an emergency admission or an urgent admission.

When a covered person is confined as a full-time inpatient as the result of an **emergency** admission, you, the person's doctor, or the hospital must call Horizon Member Services to request certification within 48 hours of the start of the confinement. If the call cannot be made within 48 hours, the call must be made as soon as reasonably possible. The 48-hour requirement is extended to 72 hours when the confinement starts on a Friday or Saturday.

An admission is considered to be an **emergency** when the doctor admits the person to the hospital right after the sudden and (at that time) unexpected onset of a change in the person's physical or mental condition which could be life-threatening or result in significant impairment or permanent dysfunction if the person is not immediately confined as a full-time hospital inpatient.

If, in your doctor's opinion, it is necessary for you to be confined for a longer time than already certified, you, the doctor, or the hospital may

*Call the precertification number on your ID card or Horizon Member Services at (800) 355-BLUE (2583) to obtain certification of a hospital inpatient admission. Written notice of the number of days certified will be sent promptly to the hospital. A copy will be sent to you and the doctor.*

request that more days be certified by calling the precertification number on your ID card or Horizon Member Services at **(800) 355-BLUE (2583)**. This must be done on or before the last day that has already been certified.

Written notice of the number of days certified will be sent promptly to the hospital. A copy will be sent to you and the doctor.

---

## ***Certification for Skilled Nursing/Convalescent Facility Care, Home Health Care, and Hospice***

*Precertification is required for confinements in a skilled nursing/convalescent facility or hospice, and for home health care and outpatient hospice care. If precertification is not obtained, benefits may be reduced.*

Covered Medical Expenses will be paid as shown below if incurred:

- While a person is confined in a skilled nursing/convalescent facility or hospice; or
- For services or supplies for home health care, hospice care, or skilled nursing care when a person is not confined as an inpatient; and
- It has been certified that such confinement or care is necessary; and
- The confinement or care has been ordered and prescribed by your doctor.

### **Facility Expenses**

If certification has been requested and denied, no benefits will be paid for Skilled Nursing/Convalescent Facility Expenses or Hospice Care Facility Expenses incurred for room and board. Benefits for all other Skilled Nursing/Convalescent Facility Expenses or Hospice Care Facility Expenses incurred during the confinement will be paid at the Payment Percentage.

If certification has not been requested and the confinement (or any day of the confinement) is not necessary, no benefits will be paid for Skilled Nursing/Convalescent Facility Expenses or Hospice Care Facility Expenses incurred for room and board. For all other Skilled Nursing/Convalescent Facility Expenses or Hospice Care Facility Expenses incurred during the confinement:

- Expenses up to the Excluded Amount will not be deemed to be Covered Medical Expenses.
- Benefits for all other such expenses will be paid at the Payment Percentage.

## Expenses for Services or Supplies

*To get certification you must call the precertification number on your ID card or Horizon Member Services at (800) 355-BLUE (2583). Such certification must be obtained before an expense is incurred. Prompt written notice will be provided to you of the days of confinement and services or supplies which have been certified.*

If certification has not been requested and the confinement (or any day of the confinement) is necessary, skilled nursing/convalescent Facility Expenses or Hospice Care Facility Expenses incurred during the confinement, up to the Excluded Amount, will not be deemed to be Covered Medical Expenses. Benefits for all other such expenses incurred during the confinement will be paid at the Payment Percentage. As to all other Covered Medical Expenses incurred during the confinement, benefits will be paid at the Payment Percentage.

If certification for a service or supply has been requested and denied, or if certification has not been requested and the service or supply is not necessary, no benefits will be paid for the denied or unnecessary service or supply.

If certification has not been requested for a service or supply and the service or supply is necessary, benefits for the necessary service or supply will be paid as follows:

- Expenses incurred for the service or supply, up to the Excluded Amount, will not be deemed to be Covered Medical Expenses;
- Benefits for all other Covered Medical Expenses incurred for the service or supply will be paid at the Payment Percentage.

Whether or not a day of confinement or a service or supply has been certified, no benefit will be paid if the charges for the confinement or service or supply are excluded by any other terms of this Plan, except that, to the extent a day of confinement has been certified, excluding services and supplies because they are not necessary will not apply to:

- Skilled Nursing/Convalescent Facility Expenses for room and board, or
- Hospice Care Facility Expenses for room and board.

To the extent that such service or supply has been certified for home health care, hospice care, or skilled nursing care, excluding services or supplies because they are not necessary will not apply to the service or supply.

If a person's doctor believes that the person needs more days of confinement or services or supplies beyond those which have been already certified, a call must be made to the precertification number on your ID card or Horizon Member Services at **(800) 355-BLUE (2583)** to certify more days of confinement or services or supplies.

Prompt written notice will be provided to you of the days of confinement and services or supplies which have been certified.

If services and supplies for hospice care have been certified and the person later requires hospital confinement for pain control or acute symptom management, any other certification requirement in this Plan will be waived for any such day of hospital confinement.

---

## *Certification for Certain Procedures and Treatments*

Certification for certain procedures and treatments is required:

- Before the procedure is performed, or
- Before the treatment starts, unless the procedure or treatment has been ordered and prescribed by your doctor.

When any of the procedures or treatments shown below will be performed on an inpatient or outpatient basis, Covered Medical Expenses for the procedure or treatment will be payable as follows:

- If the procedure or treatment is not necessary, no benefits will be payable whether or not certification has been requested.
- If certification has been requested and the procedure or treatment is necessary, benefits will be payable at the Payment Percentage.
- If certification has not been requested and the procedure or treatment is necessary, expenses up to the Excluded Amount will not be considered to be Covered Medical Expenses. Benefits for Covered Medical Expenses in excess of the Excluded Amount will be payable at the Payment Percentage.

*Certification for certain procedures and treatment is required when they are performed on either an inpatient or outpatient basis.*

Certain procedures or treatments require precertification before they are performed, regardless of whether done on an inpatient or outpatient basis. Call Horizon to determine if your procedure requires precertification.

You or the provider performing the procedure or treatment must call the precertification number on your ID card or Horizon Member Services at **(800) 355-BLUE (2583)** to request certification.

If the procedure or treatment is performed due to an Emergency Condition, the call must be made:

- Before the procedure or treatment is performed, or
- Not later than 48 hours after the procedure or treatment is performed, unless the call cannot be made within that time. In that case, the call must be made as soon as it is reasonably possible. In the event the procedure or treatment is performed on a Friday or Saturday, the 48-hour requirement will be extended to 72 hours.

If the procedure or treatment is performed for any condition other than an Emergency Condition, the call must be made at least 14 days before the date of the procedure or the date treatment begins. If it is not possible to make the call during the specified time, it must be made as

soon as reasonably possible before the date of the procedure or the date treatment begins.

Written notice of the certification decision will be sent promptly to you and the provider performing the procedure or treatment. This decision will be valid for 60 days from the date you receive the notice. If the procedure or treatment is to be performed after this 60-day period, certification must again be requested, as described above.

---

## ***Certification for Hospital and Treatment Facility Admissions for Alcoholism, Drug Abuse, or Mental Disorders***

*Precertification is required for inpatient admissions to treat alcoholism, drug abuse, and mental disorders. Benefits may be reduced if certification is not obtained.*

Covered Medical Expenses for the effective treatment of alcoholism, drug abuse, or mental or nervous disorders will be paid as described below if incurred:

- While a person is confined in a hospital or treatment facility, and
- It has not been certified that such confinement is necessary, and
- The confinement has not been ordered and prescribed by your doctor.

### **Facility Room and Board Expenses**

If certification has been requested and denied, or if certification has not been requested and the confinement (or any day of it) is not necessary, no benefits will be paid.

If certification has not been requested and the confinement is necessary, expenses up to the Excluded Amount will not be considered Covered Medical Expenses.

### **Other Facility Expenses Incurred for the Services of a Doctor**

If certification has been requested and denied, or if certification has not been requested and the confinement is necessary, only expenses after the \$150 precertification penalty will be considered Covered Medical Expenses.

If certification has not been requested and the confinement is not necessary, no benefits will be paid.

Whether or not a day of confinement is certified, no benefits will be payable for Covered Medical Expenses incurred on any day of confinement as a full-time inpatient if excluded by any other terms of this Plan, except that if certification has been given for any day of

*To request certification, you must call the precertification number on your ID card or Horizon Member Services at (800) 355-BLUE (2583). Such certification must be obtained before confinement as a full-time inpatient, or in the case of Emergency Care, within 48 hours after the start of a confinement as a full-time inpatient or as soon as reasonably possible.*

confinement, services and supplies applicable to hospital and treatment facility room and board will not be excluded as “unnecessary.”

“Emergency Care” means the first treatment given in a hospital’s emergency room for the sudden and unexpected onset of a change in a person’s physical or mental condition which:

- Requires hospital level care because the care could not safely and adequately have been provided other than in a hospital; or
- Adequate care was not available elsewhere in the area at the time and place it was needed; and
- If hospital level care were not given could, as determined by Horizon, reasonably be expected to result in:
  - loss of life or limb, or
  - significant impairment to bodily function, or
  - permanent dysfunction of a body part.

If the person’s doctor believes that the person needs more days of confinement beyond those which have already been certified, additional days of confinement must be certified on or before the last day that has already been certified.

---

## ***Treatment of Alcoholism, Drug Abuse, or Mental Disorders***

### **Inpatient Treatment**

If a person is a full-time inpatient in either a hospital or treatment facility, expenses for the following are covered:

- Treatment of the medical complications of alcoholism or drug abuse, such as cirrhosis of the liver, delirium tremens, or hepatitis.
- Effective treatment of alcoholism or drug abuse.
- Treatment of a mental disorder.
- Room and Board. Charges for daily room and board in a private room over the Private Room Limit are not covered.
- Other necessary services and supplies.

The above expenses are covered only if they are incurred during the first 45 days of all such confinements during any one calendar year.

For alcoholism and drug abuse, benefits will be paid for only two courses of treatment during your lifetime.

Benefits will be paid at the Payment Percentage.



## **Outpatient Treatment**

Expenses incurred for the effective treatment of alcoholism or drug abuse, or the treatment of mental disorders while the person is not confined as a full-time inpatient in a hospital or treatment facility, will be considered Covered Medical Expenses.

Benefits will be paid at the Payment Percentage. Benefits will not be paid for more than the Special Outpatient Calendar Year Maximum Visits in any one calendar year.

---

## ***Submitting Claims***

*You should file your claim(s) during the calendar year in which the service or treatment was provided.*

All claims must be filed within two years from the date of the incurred expense. Your claims must be in writing and you must give proof of the nature and extent of the expense. You may obtain Medical Plan Benefits Request forms from the Benefits Service Center; directly from Horizon's website ([www.horizonblue.com/nationalaccounts](http://www.horizonblue.com/nationalaccounts)); or by contacting Horizon Member Services at (800) 355-BLUE (2583).

---

## ***How Your Benefits Are Paid***

American Water has contracted with Horizon to assist in administering benefits under the PPO Plans as the Claims Administrator. Your claims will be paid as soon as Horizon receives the necessary written proof supporting your claim. In order to speed claims processing, Horizon will pay medical benefits directly to the provider unless you specify that you want the benefits paid to you. If you are a minor or otherwise legally unable to give a valid release, Horizon may make payment to any of your relatives whom it determines to be fairly entitled to the payment.

With the exception of the copayment for doctor office visits, you should never pay a provider directly until you receive an Explanation of Benefits (EOB).



---

## *Filing Medical Claims*

*When you use a network provider, you will not have to complete a Medical Plan Benefits Request form. The network provider will handle all claim filing for you.*

Fast processing of your out-of-network claim depends on complete, accurate information on your Benefits Request form. When filing a claim, please remember to:

- Complete all applicable sections of your Benefits Request form. Any unanswered questions will cause delay in processing your claim.
- Include your Identification number on all claims, including claims for your dependent(s), and be sure to sign the form.
- Attach the itemized bill to the form. An itemized bill must include the following information:
  - the patient’s full name,
  - the patient’s relationship to you,
  - the date the service was provided,
  - the name of the health care professional providing the service,
  - the provider’s taxpayer identification number,
  - the type of service provided,
  - the nature of the illness or injury, and
  - the charges for the service or treatment (multiple expenses should be itemized).

If any of this information is missing, write it on the bill yourself and sign your name. Your health care provider should complete the doctor/supplier section of the claim form if he or she has not given you an itemized statement.

If you have other group coverage (or Medicare coverage) that pays benefits before the American Water Plan, you will need to provide Horizon with a copy of the other carrier’s Explanation of Benefits (EOB) reflecting the benefits paid under the other coverage for the expenses being submitted for payment to this Plan.

Once you have completed the Medical Plan Benefits Request form and attached the itemized bills, send everything to:

**Horizon Blue Cross Blue Shield of New Jersey  
P.O. Box 1219  
Newark, NJ 07101-1219**

If you have any questions about the status of your claim, call Horizon Member Services at **(800) 355-BLUE (2583)**.

*The Exclusive Provider  
Organization (EPO) Plan*

---

## *The Exclusive Provider Organization (EPO) Plan*

The Plans are self-insured by American Water. Horizon provides certain administrative services under the Plan.

Like the PPOs, the Exclusive Provider Organization (EPO) Plan is self-insured by American Water, with certain administrative services provided by Horizon. However, it offers **no** out-of-network benefits.

**If you want to receive benefits under the EPO Plan, you must receive care from a doctor, hospital, or health care provider within the Horizon network.** As you may know, Horizon maintains a nationally recognized health care provider network. In fact, most providers and hospitals currently used by our employees are members of the Horizon network. If you cover any college-age dependents or any of your dependents live permanently outside the network area, you should consider carefully before enrolling in the EPO option.

To locate participating network providers, call (800) 810-BLUE (2583) or use the Provider Finder at:

[www.horizonblue.com/national\\_accounts](http://www.horizonblue.com/national_accounts).

With the EPO Plan, you do not need to select a Primary Care Physician before you receive medical care, nor do you need to obtain referrals to see a specialist. However, when you need care, you must use a provider within the Horizon network in order to receive benefits.

---

## *EPO Plan Advantages*

Because you are using a provider within the Horizon network:

- Your healthcare providers file all your claims;
- Your doctor initiates all required precertification;
- You will not experience any reduction in benefits under the “reasonable and customary” rule because health care providers in the network are allowed to charge only the special rates that Horizon has negotiated with them. (See the Glossary for a definition of “reasonable and customary charge”).

---

## *Coverage for Dependents Who Live Outside the Network Area*

Because the EPO Plan offers **no** out-of-network benefits, expenses incurred by your dependents who live outside the network area will **not** be covered. Therefore, if your child is away at school or lives permanently outside the network area (with another parent or stepparent, for example), you should consider carefully before enrolling in the EPO option.

---

## *Coverage When You Are Traveling*

If you are traveling (and out of a Horizon network area) and you need medical care in a non-emergency situation, the EPO Plan offers **no** out-of-network benefits.

---

## *In Case of Emergency*

*An emergency is a sudden and unexpected life-threatening medical condition that requires immediate medical or surgical care.*

In case of emergency, get the care you need from the nearest health care facility or doctor. A medical emergency is defined as “a sudden and unexpected life-threatening medical condition that requires immediate medical or surgical care in order to prevent death or a severe health crisis.” Examples include convulsions, excessive bleeding, serious burns, and suspected heart attack.

You will be paid at the Plan’s benefit level for emergency care – 24 hours a day, 365 days a year – whether you are at home or away, in- or out-of-network. When you need emergency care, it is important to seek **immediate** care at the nearest appropriate facility.

When a covered person is confined as a full-time inpatient as the result of an **emergency** admission, you, the person’s doctor, or the hospital must call Horizon Member Services to request certification within 48 hours of the start of the confinement. If the call cannot be made within 48 hours, the call must be made as soon as reasonably possible. The 48-hour requirement is extended to 72 hours when the confinement starts on a Friday or Saturday.

---

## *Precertification*

Precertification is an important feature of the EPO Plan. In order for you to receive the highest level of benefits available, Horizon must be notified to precertify any hospital admission and certain outpatient surgical procedures, treatments, and tests. The purpose of this process is to review the medical necessity of a procedure and to approve an appropriate length of stay.

You, the network hospital, or your network doctor will initiate all required precertification.

### **Procedures Which Must Be Precertified**

- All hospital and skilled nursing/convalescent facility admissions
- Home health care, hospice care, and skilled nursing care
- Inpatient treatment for substance abuse and mental disorders

Call Horizon for all other procedures.

### **How to Request Precertification for a Medical Procedure or Admission**

Certain procedures or treatments require precertification before they are performed, regardless of whether done on an inpatient or outpatient basis. Call Horizon to determine if your procedure requires precertification.

You or the provider performing the procedure or treatment must call the precertification number on your ID card or Horizon Member Services at **(800) 355-BLUE (2583)** to request certification.

The hospital or doctor should call at least 14 days before any scheduled admission or outpatient procedure, or as soon as the need for medical care is evident. **In case of emergency, you or a family member should contact Horizon Member Services within 48 hours after the admission or procedure.**

At Member Services, a Medical Consultant will ask:

- The patient's name and Identification number,
- The type of surgical procedure or test ,
- The doctor's name and telephone number, and
- When the procedure is scheduled.

The Medical Consultant will review the medical necessity of the proposed inpatient admission, the proposed surgical procedures and treatments, or the proposed inpatient treatment for substance abuse and

mental disorders. He or she will compare information about your case with generally accepted medical standards.

Mental Health and Substance Abuse admissions are **precertified** by Magellan at (800) 224-1233.

If the proposed inpatient admission or treatment is medically necessary in accordance with such standards, it will be certified by the Medical Consultant. On the other hand, if other treatment is more appropriate, alternative treatment settings may be suggested. See page 63 for more information regarding precertification.

### **There's A Penalty For Not Precertifying**

If a hospital admission or any of the procedures or tests listed is not precertified, you will have to pay a \$150 penalty charge before benefits are paid for covered services.

### **If Your Hospital Stay Is Longer Than Expected**

If your hospital stay is longer than the approved period, you must notify Horizon Member Services as soon as you are aware your stay must be extended. The Medical Consultant can then work with your doctor to extend the certification of your hospital stay.

---

## ***Your Share of Medical Expenses***

American Water Medical Plans have been carefully designed to provide quality care and the most value for each dollar spent by you and the Company. Here is how we share the costs of these valuable benefits.

### **Deductibles**

The EPO Plan has no deductibles.

### **Copayments**

You pay your share of expenses through copays.

When you visit your network provider, you pay a flat fee for certain network services. This fee is called a "copayment" or "copay." If you are admitted to a network hospital or hospital alternative, you will generally be covered at 100% after a \$100 copay per admission.

A separate Hospital Emergency Room copay of \$35 must be paid for each visit to a hospital's emergency room for emergency care. This copay will be waived if the person is admitted to the hospital as an inpatient immediately following the emergency room visit.

## **No Out-of-Pocket Limit**

The EPO Plan has no “out-of-pocket” limit. You are responsible for paying all of your copayments for the entire calendar year.

## **Lifetime Maximum**

The EPO Plan provides an unlimited Lifetime Maximum Benefit for you and each covered member of your family.

## **Your Contributions**

*American Water pays the majority of your benefit costs.*

You pay your share of the cost for your benefits each pay cycle through convenient *pre-tax* payroll deductions. *Pre-tax* means that your contributions are withheld before federal (and in most cases, state (other than New Jersey) and local) income and FICA (Social Security) taxes are withheld. This reduces your taxable income and the amount of tax you pay. As a result, you have more take-home pay. Because your pre-tax contributions are not subject to FICA taxes, your Social Security benefit at retirement may be slightly reduced if your earnings are under the Social Security Taxable Wage Base (\$94,200 for 2006; \$97,500 for 2007). However, the loss in future retirement benefits should be more than offset by the current tax savings under the Plan.

---

## ***Benefits Payable***

After any applicable copay amount, the EPO Plan generally pays 100% of Covered Medical Expenses, except for any different benefit levels described elsewhere in this Summary Plan Description. If an expense is covered as one type of Covered Medical Expense, it cannot be covered as any other type.

---

## ***Benefit Maximums***

The following limitations apply to some of the benefits under the Plan:

- **Skilled nursing facility**  
100 days per calendar year
- **Short-Term Rehabilitation (for acute conditions only)**  
60 days per calendar year if certified by your doctor
- **Private Room Limit**  
The institution’s semi-private rate

---

## *Covered Expenses*

### **Inpatient Hospital Care**

*Inpatient admissions must be precertified to qualify for the maximum benefit payable.*

The Plan covers charges made by a Horizon network hospital for room, board, and other hospital services and supplies for a person who is confined as a full-time inpatient for the treatment of an injury or illness.

### **Outpatient Hospital Care**

The Plan covers charges made by a Horizon network hospital for services and supplies for a person who is not confined as a full-time inpatient.

### **Skilled Nursing/ Convalescent Facility Care**

*Precertification of skilled nursing/convalescent facility services is necessary to receive the maximum benefit payable by the Plan.*

The Plan covers charges made by a Horizon network skilled nursing/convalescent facility for the following services and supplies furnished to a person while confined to convalesce from an illness or injury.

- Room and Board. This includes charges for services such as general nursing care made in connection with room occupancy. Charges for daily room and board in a private room over the Private Room Limit are not covered.
- Use of special treatment rooms
- X-ray and lab work
- Physical, occupational, or speech therapy
- Oxygen and other gas therapy
- Other medical services usually given by a skilled nursing/convalescent facility, excluding private or special nursing, or doctors' services
- Medical supplies

The Plan does not cover skilled nursing/convalescent facility charges made for treatment of:

- Drug addiction
- Chronic brain syndrome
- Alcoholism
- Senility
- Mental retardation
- Any other mental disorder



## Home Health Care

Home health care expenses from a Horizon network provider are covered if:

- The charge is made by a home health care agency,
- The care is given to a person in his or her home.

Home health care expenses are charges for:

- Part-time or intermittent care by an RN, or by an LPN if an RN is not available;
- Part-time or intermittent home health aide services for patient care;
- Physical, occupational, and speech therapy;
- Expenses covered to the extent they would have been covered under this Plan if the person had been confined in a hospital or skilled nursing/convalescent facility:
  - medical supplies, drugs, and medicines prescribed by a doctor, and
  - lab services provided by or for a home health care agency.

### **The Plan does not cover charges made for:**

- Services or supplies that are not a part of the home health care plan,
- Services of a person who usually lives with you or is a member of your or your spouse's family,
- Services of a social worker,
- Transportation.

## Routine Physical Exams

*The charges made by your doctor for a routine physical exam given to you, your spouse, or your dependent child may be included as Covered Expenses.*

Covered Medical Expenses include charges made by a Horizon network doctor for a routine physical exam given to you, your spouse, or your dependent child.

A routine physical exam is a medical exam given by a network doctor for a reason other than to diagnose or treat a suspected or identified injury or illness. Included are:

- X-rays and laboratory and other tests given in connection with the exam, and
- Materials for the administration of immunizations for infectious illness and testing for tuberculosis.

To qualify as a covered physical exam, the doctor's exam must include at least:

- A review and written record of the patient's complete medical history,

- A check of all body systems, and
- A review and discussion of the exam results with the patient or the parent or guardian.

**Charges for routine physical exams do not include:**

- Services and supplies furnished by a non-network provider;
- Services covered to any extent under any other part of this Plan or any other group plan sponsored by American Water;
- Services to diagnose or treat a suspected or identified injury or illness;
- Exams given to a person confined in a hospital or other facility for medical care;
- Services not given by a doctor or under his or her direction;
- Medicines, drugs, appliances, equipment, or supplies;
- Psychiatric, psychological, personality, or emotional testing or exams;
- Exams in any way related to employment;
- Premarital exams;
- Vision, hearing, or dental exams;
- Doctor's office visits in connection with immunization or testing for tuberculosis.

**Routine Hearing Exams**

Covered Medical Expenses include charges for an audiometric exam. The services must be performed by a Horizon network doctor who is certified as an otolaryngologist or otologist, or by an audiologist who:

- Is legally qualified in audiology or holds a certificate of Clinical Competence in Audiology from the American Speech and Hearing Association in the absence of any applicable licensing requirements, and
- Performs the exam at the written direction of a legally qualified otolaryngologist or otologist.

**Covered Medical Expenses do not include charges for:**

- Ear or hearing exams to diagnose or treat an illness or injury;
- Drugs or medicines;
- Hearing care services or supplies covered to any extent under any other part of this Plan or any other group plan sponsored by American Water;

- Hearing care services or supplies for which benefits are provided under any Workers' Compensation law or any other law of similar purpose, whether benefits are payable for all or only part of the charges;
- Hearing care services or supplies which do not meet professionally accepted standards;
- Services or supplies received while the person is not covered;
- Exams given while the person is confined in a hospital or other facility for medical care;
- Exam required by an employer as a condition of employment, or that an employer is required to provide under a labor agreement or required by law;
- Services or supplies furnished by a non-network provider.

### **Routine Pap Smear**

Covered Medical Expenses include charges for one routine Pap smear and related laboratory expenses each calendar year. Services must be furnished by EPO network providers.

### **Routine Mammogram**

Covered Medical Expenses include charges incurred by a female for routine mammograms as follows:

- One baseline mammogram for women at least age 35 but less than age 40,
- One mammogram each calendar year for women age 40 or over.

Services must be furnished by EPO network providers.

### **Benefits Related to Breast Reconstruction**

The Plan provides benefits related to breast reconstruction in compliance with the Women's Health and Cancer Rights Act of 1998. This federal law states that group health plans that provide medical and surgical benefits for mastectomy must provide certain additional benefits related to breast reconstruction.

If you (or a covered dependent) are receiving mastectomy benefits, you are entitled to 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,
- Prostheses and treatment for physical complications for all stages of a mastectomy, including lymphedemas (swelling associated with the removal of lymph nodes).

The Plan will determine the manner of coverage in consultation with you and your attending doctor. Coverage for breast reconstruction and related services will be subject to the same annual deductibles and coinsurance provisions that apply for the mastectomy.

The charges made by a Horizon network doctor or hospital for a vasectomy or tubal ligation for voluntary sterilization, even though not incurred in connection with the diagnosis or treatment of an illness or injury, are Covered Medical Expenses. Charges for the reversal of a sterilization procedure are not covered.

### **Annual Gynecological Exam**

Expenses incurred for one routine gynecological exam per calendar year, performed by a Horizon network doctor, will be considered a Covered Medical Expense. The routine gynecological exam, including one Pap smear and related laboratory expenses, is considered Office Care. No coverage is provided if the exam is performed by an out-of-network provider.

### **Maternity**

*Benefits are payable for pregnancy-related expenses of female employees and dependents on the same basis as for an illness.*

Pregnancy expenses must be incurred while the person is covered under this Plan and services furnished by network providers. If expenses are incurred after the coverage ceases, they will be considered for benefits only if satisfactory evidence is furnished to Horizon that the person has been totally disabled since her coverage terminated.

Any pregnancy benefits payable by previous group health coverage will be subtracted from health benefits payable for the same expenses under this Plan.

The Plan does not restrict benefits for any hospital length of stay in connection with childbirth for the mother or newborn child to less than 48 hours following a normal vaginal delivery, or less than 96 hours following a caesarean section, or require that a provider obtain authorization from the Plan for prescribing a length of stay not in excess of the above periods.

The attending provider, after consulting with the mother, may discharge the mother and newborn earlier than 48 hours following a vaginal delivery or 96 hours following a caesarean section.

## Mouth, Jaws, and Teeth

*The Medical Plan covers certain treatments of the mouth, jaws, and teeth only in the event of injury. Treatment must be of, or related to, the teeth, mouth, jaws, jaw joints, or supporting tissues (these include bones, muscles, and nerves).*

The Medical Plan will cover certain dental expenses when services are furnished by network providers, but only in the event of injury. Charges for root canal therapy; routine tooth removal (which does not involve cutting of the bone); and in-mouth appliances, crowns, bridgework, dentures, tooth restorations, and any related fitting or adjustment services (whether or not their purpose is to relieve pain) are covered if they are required as the result of injury to the mouth, jaw, or teeth.

The Medical Plan does not cover charges to remove, repair, replace, restore, or reposition teeth which are lost or damaged in the course of biting or chewing. Charges to repair, replace, or restore fillings, crowns, dentures, or bridgework are not covered by the Medical Plan. Non-surgical periodontal treatment is excluded, as are charges for dental cleaning; in-mouth scaling, planing, or scraping; and myofunctional therapy (muscle training therapy to correct or control harmful habits).

The following services and supplies furnished by a network provider for the treatment of the mouth, jaws, jaw joints, teeth, and supporting tissues (including bones, muscles, and nerves) are Covered Medical Expenses and not part of the Dental Plan. For these expenses, “doctor” includes a dentist.

- Surgery needed to treat a fracture, dislocation, or wound or to cut out teeth partly or completely impacted in the jawbone. Covered surgery may cut out teeth that will not erupt through the gum, as well as other teeth that cannot be removed without cutting into bone.
- Also covered are surgeries that cut out the roots of a tooth without removing the entire tooth, as well as removing cysts, tumors, or other diseased tissues while cutting into the gums and tissues of the mouth. This is covered only when not done in connection with the removal, replacement, or repair of teeth. Covered surgery may also alter the jaw, jaw joints, or bite relationships by a cutting procedure when appliance therapy alone cannot result in functional improvement.
- Non-surgical treatment of infections or illnesses of the mouth, jaws, jaw joints, and supporting tissues (including bones, muscles, and nerves). This does not include those of, or related to, the teeth.
- Dental work, surgery, and orthodontic treatment needed to remove, repair, replace, restore, or reposition natural teeth damaged, lost, or removed, and other body tissues of the mouth fractured or cut due to injury. The accident causing the injury must occur while the person is covered under the Medical Plan.

Any such teeth must have been free from decay or in good repair and firmly attached to the jawbone at the time of the injury.

If crowns (caps), dentures (false teeth), bridgework, or in-mouth appliances are installed due to such injury, Covered Medical Expenses include only charges for the following:

- the first denture or fixed bridgework to replace lost teeth,
- the first crown needed to repair each damaged tooth, and
- an in-mouth appliance used in the first course of orthodontic treatment after the injury.

Except as provided for injury, the Medical Plan does not cover charges for in-mouth appliances, crowns, bridgework, dentures, tooth restorations, or any related fitting or adjustment services, whether or not the purpose of such services or supplies is to relieve pain. In addition, the Medical Plan does not cover root canal therapy or routine tooth removal (not needing cutting of the bone).

## Skilled Nursing Services

*Coverage for private duty nursing is payable at 100% with no limit on days.*

Charges made by a Horizon network RN or LPN or nursing agency for “skilled nursing services” are included as Covered Medical Expenses. No other charges made by an RN or LPN or a nursing agency are covered. As used here, “skilled nursing services” means these services:

- Visiting nursing care by an RN or LPN. Visiting nursing care means a visit for the purpose of performing specific skilled nursing tasks.
- Private duty nursing by an RN or LPN if the person’s condition requires skilled nursing care and visiting nursing care is not adequate.

“Skilled nursing care” does not include:

- The part (or all) of any nursing care that does not require the education, training, and technical skills of an RN or LPN, such as transportation, meal preparation, charting of vital signs, and companionship activities.
- Private duty nursing care given while the person is an inpatient in a hospital or other health care facility.
- Care provided to help a person in the activities of daily life, such as bathing, feeding, personal grooming, dressing, getting in and out of a bed or chair, or toileting.

- Care provided solely for skilled observation, excluding one period per day of up to 4 hours for no more than 10 consecutive days following the occurrence of:
  - a change in patient medication,
  - the need for urgent or emergency medical services provided by a doctor or the onset of symptoms indicating the likely need for such services,
  - surgery, or
  - release from inpatient confinement.
- Any service provided solely to administer oral medicines, except where applicable law requires that such medicines be administered by an RN or LPN.

## Hospice Care

*The Plan covers inpatient or outpatient hospice care for an individual who has been diagnosed as having six months or less to live.*

*Inpatient hospice care must be precertified to be covered at the highest level payable under the EPO.*

Charges made for the following inpatient services furnished by a Horizon network provider to a person for hospice care when given as a part of a Hospice Care Program are included as Covered Medical Expenses.

### **Inpatient Care**

Room and board and other services and supplies furnished to a full-time inpatient for pain control and other acute and chronic symptom management. Charges for daily room and board for a semi-private room over the Private Room Limit are not included.

### **Facility and Doctor Expenses**

The Plan covers charges made on its own behalf by a Horizon network:

- Hospice Care Facility
- Hospital
- Skilled Nursing/Convalescent Facility, or
- Doctor

### **Outpatient Care**

The Plan covers charges made by a Hospice Care Agency for the following outpatient services and supplies (if precertified and furnished by EPO network providers).

- Part-time or intermittent nursing care by an RN or LPN.
- Medical social services under the direction of a doctor, including:
  - assessment of the person’s social, emotional, and medical needs, and the home and family situation;
  - identification of available community resources;

- assisting the person to obtain resources needed to meet the person’s assessed needs.
- Psychological and dietary counseling.
- Consultation or case management services by a doctor.
- Physical and occupational therapy.
- Part-time or intermittent home health aide services (consisting mainly of caring for the person).
- Medical supplies, drugs, and medicines prescribed by a doctor.

Charges made by EPO network providers as listed below for Outpatient Care, but only if the provider is not an Employee of a Hospice Care Agency and the agency retains responsibility for the care of the person:

- A doctor for consultant or case management services;
- A physical or occupational therapist;
- A Home Health Care Agency for:
  - physical or occupational therapy,
  - part-time or intermittent home health aide services consisting mainly of caring for the person),
  - medical supplies, drugs, and medicines prescribed by a doctor,
  - psychological and dietary counseling.

**Charges for the following services are not included:**

- Bereavement counseling.
- Funeral arrangements.
- Pastoral counseling.
- Financial or legal counseling, including estate planning or the drafting of a will.
- Homemaker or caretaker services. These are services which are not solely related to care of the person, including sitter or companion services for either the person who is ill or to other members of the family, transportation, housecleaning, and maintenance of the house.
- Respite care. This is care furnished during a period of time when the person’s family or usual caretaker is unable or unwilling to attend to the person’s needs.

**Short-Term  
Rehabilitation**

Charges made by a network doctor, or an in-network licensed or certified physical, occupational, or speech therapist for Short-Term



Rehabilitation services to treat acute conditions are Covered Medical Expenses.

Short-term rehabilitation services consist of:

- Physical therapy,
- Occupational therapy, or
- Speech therapy

furnished to a person who is not confined as an inpatient in a hospital or other facility for medical care. This therapy shall be expected to result in significant improvement of the person's condition within 60 days from the date the therapy begins.

Charges for Short-Term Rehabilitation services are covered for a maximum of 60 days per calendar year, as long as the treatment is certified by the patient's doctor.

**Charges for the following services are not covered:**

- Services covered to any extent under any other part of this Plan or any other group plan sponsored by American Water.
- Services received while the person is confined in a hospital or other facility for medical care.
- Services not performed by a doctor or not under his or her direct supervision.
- Services rendered by a physical, occupational, or speech therapist who lives in the person's home, or who is a part of the family of either the person or the person's spouse.
- Services rendered for the treatment of delays in speech development, unless resulting from:
  - illness,
  - injury, or
  - congenital defect.
- Special education, including lessons in sign language, to instruct a person whose ability to speak has been lost or impaired, to function without that ability.
- Any services not provided in accordance with a specific treatment plan that:
  - Details the treatment to be rendered and the frequency and duration of the treatment.
  - Provides for ongoing reviews and is renewed only if therapy is still necessary.

*You and your covered dependents are covered for a maximum of 60 days of Short-Term Rehabilitation services during a calendar year, as long as the treatment is certified by Horizon.*

## Emergency Care

*In the event of a medical emergency, the Plan covers treatment in a hospital emergency room.*

If emergency care is received in a hospital emergency room (in- or out-of-network) while a person is not a full-time inpatient, the hospital's charges will be Covered Medical Expenses and paid at the Payment Percentage after a \$35 copayment (waived if admitted).

“Emergency care” means the first treatment given in a hospital emergency room right after the sudden and (at that time) unexpected onset of a change in a person's physical or mental condition that requires hospital level care because:

- The care could not safely and adequately have been provided other than in a hospital or adequate care was not available elsewhere in the area at the time and place it was needed, and
- If the hospital level care were not given, the emergency described above could, as determined by Horizon, reasonably be expected to result in:
  - loss of life, limb or
  - significant impairment to bodily function, or
  - permanent dysfunction of a body part.

## Non-Emergency Care in an Emergency Room

If non-emergency care treatment is received in a hospital emergency room (whether in- or out-of-network) while a person is not a full-time inpatient, no benefits will be paid.

Other Covered Medical Expenses include the following, when furnished by network providers:

## Other Covered Medical Expenses

- Doctor's charges.
- Diagnostic lab work and X-rays.
- X-ray, radium, and radioactive isotope therapy.
- Anesthetics and oxygen.
- Rental of durable medical or surgical equipment. Not included are charges for more than one item of equipment for the same or similar purpose.
  - “Durable Medical and Surgical Equipment” is equipment made to withstand prolonged use and used mainly in the treatment of an illness or injury. It must be suited for use in the home, not normally of use to persons without an illness or injury, and not used to alter quality or temperature, or for exercise or training.
- The purchase, repair, or replacement of durable medical and surgical equipment and accessories needed to operate it.

- The initial purchase is covered only if Horizon agrees that long-term use is planned and the equipment cannot be rented, or it is likely to cost less to buy it than to rent it.
- Replacement is covered only if Horizon agrees that it is needed because of a change in the person’s physical condition, or it is likely to cost less to buy a replacement than to repair the existing equipment or to rent similar equipment.
- Artificial limbs and eyes. Eyeglasses, hearing aids, orthopedic shoes, or other devices to support the feet are not included.
- Professional ambulance service to transport a person from the place of the injury or onset of illness to the first hospital where treatment is given.

---

## *Pre-Existing Conditions*

Pre-Existing Conditions do not apply under any Horizon Plan.

---

## *Certification for Hospital Admissions*

*Inpatient hospital confinements must be precertified.*

Inpatient hospital confinements must be precertified to qualify for the highest level of benefits paid by the Plan.

No benefits will be paid by the Plan for inpatient hospital charges at non-network hospitals.

### **Hospital Expenses Incurred During the Confinement**

If certification has been requested and denied for part of the confinement, no benefits will be paid for Hospital Expenses incurred for room and board for that day(s). Benefits for all other Hospital Expenses will be paid at 100% after a \$100 copay per admission.

If certification has not been obtained, you will have to pay a \$150 penalty charge before benefits are paid for covered services.

### Other Covered Medical Expenses

*Call the precertification number on your ID card or Horizon Member Services at (800) 355-BLUE (2583) to obtain certification of a hospital inpatient admission. Written notice of the number of days certified will be sent promptly to the hospital. A copy will be sent to you and the doctor.*

Whether or not a day of confinement is certified, no benefit will be paid for expenses incurred on any day of confinement as a full-time inpatient if excluded by any other terms of this Plan, except that if certification has been given for a day of confinement, excluding services and supplies because they are not necessary will not be applied to expenses for hospital room and board.

In the event of an **urgent** admission, you, the person's doctor, or the hospital must call Horizon Member Services for certification before the person is confined as a full-time inpatient.

An urgent admission is one required as the result of an injury caused by an accident; the diagnosis of an illness; or the onset of, or change in, an illness. The person's condition does not require emergency medical care, but is severe enough to require confinement in a hospital within two weeks of the date the doctor determines that confinement is required.

A "non-urgent admission" is one which is not an emergency admission or an urgent admission.

When a covered person is confined as a full-time inpatient as the result of an **emergency** admission, you, the person's doctor, or the hospital must call Horizon Member Services to request certification within 48 hours of the start of the confinement. If the call cannot be made within 48 hours, the call must be made as soon as reasonably possible. The 48-hour requirement is extended to 72 hours when the confinement starts on a Friday or Saturday.

An admission is considered to be an **emergency** when the doctor admits the person to the hospital right after the sudden and (at that time) unexpected onset of a change in the person's physical or mental condition which could be life-threatening or result in significant impairment or permanent dysfunction if the person is not immediately confined as a full-time hospital inpatient.

If, in your doctor's opinion, it is necessary for you to be confined for a longer time than already certified, you, the doctor, or the hospital may request that more days be certified by calling the precertification number on your ID card or Horizon Member Services at **(800) 355-BLUE (2583)**. This must be done on or before the last day that has already been certified.

Written notice of the number of days certified will be sent promptly to the hospital. A copy will be sent to you and the doctor.

---

## ***Certification for Skilled Nursing/Convalescent Facility Care, Home Health Care, and Hospice***

*Precertification is required for confinements in a skilled nursing/convalescent facility or hospice, and for home health care and outpatient hospice care. If precertification is not obtained, benefits may be reduced.*

Covered Medical Expenses will be paid as shown below if incurred:

- While a person is confined in a skilled nursing/convalescent facility or hospice; or
- For services or supplies for home health care, hospice care, or skilled nursing care when a person is not confined as an inpatient; and
- It has been certified that such confinement or care is necessary; and
- The confinement or care has been ordered and prescribed by your doctor.

### **Facility Expenses**

If certification has been requested and denied, no benefits will be paid for Skilled Nursing/Convalescent Facility Expenses or Hospice Care Facility Expenses incurred for room and board. Benefits for all other Skilled Nursing/Convalescent Facility Expenses or Hospice Care Facility Expenses incurred during the confinement will be paid at the Payment Percentage.

If certification has not been requested and the confinement (or any day of the confinement) is not necessary, no benefits will be paid for Skilled Nursing/Convalescent Facility Expenses or Hospice Care Facility Expenses incurred for room and board. Benefits for all other Skilled Nursing/Convalescent Facility Expenses or Hospice Care Facility Expenses incurred during the confinement will be paid at the Payment Percentage.

If certification has not been requested and the confinement (or any day of the confinement) is necessary, skilled nursing/convalescent Facility Expenses or Hospice Care Facility Expenses incurred during the confinement will not be deemed to be Covered Medical Expenses. Benefits for all other such expenses incurred during the confinement will be paid at the Payment Percentage. As to all other Covered Medical Expenses incurred during the confinement, benefits will be paid at the Payment Percentage.

### **Expenses for Services or Supplies**

If certification for a service or supply has been requested and denied, or if certification has not been requested and the service or supply is not necessary, no benefits will be paid for the denied or unnecessary service or supply.

*To get certification you must call the precertification number on your ID card or Horizon Member Services at (800) 355-BLUE (2583). Such certification must be obtained before an expense is incurred. Prompt written notice will be provided to you of the days of confinement and services or supplies which have been certified.*

If certification has not been requested for a service or supply and the service or supply is necessary, benefits for the necessary service or supply will be paid at the Payment Percentage.

Whether or not a day of confinement or a service or supply has been certified, no benefit will be paid if the charges for the confinement or service or supply are excluded by any other terms of this Plan, except that, to the extent a day of confinement has been certified, excluding services and supplies because they are not necessary will not apply to:

- Skilled nursing/convalescent Facility Expenses for room and board, or
- Hospice Care Facility Expenses for room and board.

To the extent that such service or supply has been certified for home health care, hospice care, or skilled nursing care, excluding services or supplies because they are not necessary will not apply to the service or supply.

If a person's doctor believes that the person needs more days of confinement or services or supplies beyond those which have been already certified, a call must be made to the precertification number on your ID card or Horizon Member Services at **(800) 355-BLUE (2583)** to certify more days of confinement or services or supplies.

Prompt written notice will be provided to you of the days of confinement and services or supplies which have been certified.

If services and supplies for hospice care have been certified and the person later requires hospital confinement for pain control or acute symptom management, any other certification requirement in this Plan will be waived for any such day of hospital confinement.

---

## ***Certification for Certain Procedures and Treatments***

Certification for certain procedures and treatments is required:

- Before the procedure is performed, or
- Before the treatment starts, unless the procedure or treatment has been ordered and prescribed by your doctor.

When any of the procedures or treatments shown below will be performed on an inpatient or outpatient basis, Covered Medical Expenses for the procedure or treatment will be payable as follows:

- If the procedure or treatment is not necessary, no benefits will be payable whether or not certification has been requested.
- If certification has been requested and the procedure or treatment is necessary, benefits will be payable at 100%.
- If certification has not been requested and the procedure or treatment is necessary, expenses in excess of the copayment (if applicable) will be considered Covered Medical Expenses and will be payable at 100%.

*Certification for certain procedures and treatment is required when they are performed on either an inpatient or outpatient basis.*

Certain procedures or treatments require precertification before they are performed, regardless of whether done on an inpatient or outpatient basis. Call Horizon to determine if your procedure requires precertification.

You or the provider performing the procedure or treatment must call the precertification number on your ID card or Horizon Member Services at **(800) 355-BLUE (2583)** to request certification.

If the procedure or treatment is performed due to an Emergency Condition, the call must be made:

- Before the procedure or treatment is performed, or
- Not later than 48 hours after the procedure or treatment is performed, unless the call cannot be made within that time. In that case, the call must be made as soon as it is reasonably possible. In the event the procedure or treatment is performed on a Friday or Saturday, the 48-hour requirement will be extended to 72 hours.

If the procedure or treatment is performed for any condition other than an Emergency Condition, the call must be made at least 14 days before the date of the procedure or the date treatment begins. If it is not possible to make the call during the specified time, it must be made as soon as reasonably possible before the date of the procedure or the date treatment begins.

Written notice of the certification decision will be sent promptly to you and the provider performing the procedure or treatment. This decision will be valid for 60 days from the date you receive the notice. If the procedure or treatment is to be performed after this 60-day period, certification must again be requested, as described above.



---

## ***Certification for Hospital and Treatment Facility Admissions for Alcoholism, Drug Abuse, or Mental Disorders***

*Precertification is required for inpatient admissions to treat alcoholism, drug abuse, and mental disorders. Benefits may be reduced if certification is not obtained.*

Covered Medical Expenses furnished by a Horizon network provider for the effective treatment of alcoholism, drug abuse, or mental or nervous disorders will be paid at 100% as described below if incurred:

- While a person is confined in a network hospital or treatment facility,
- It has been certified that such confinement is necessary, and
- The confinement has been ordered and prescribed by your doctor.

### **Facility Room and Board Expenses**

If certification has been requested and denied, or if certification has not been requested and the confinement (or any day of it) is not necessary, no benefits will be paid.

If certification has not been requested and the confinement is necessary, you will have to pay a \$150 penalty charge before benefits are paid for covered services.

### **Other Facility Expenses Incurred for the Services of a Doctor**

If certification has been requested and denied, or if certification has not been requested and the confinement is necessary, only expenses after the \$150 precertification penalty will be considered Covered Medical Expenses.

If certification has not been requested and the confinement is not necessary, no benefits will be paid.

Whether or not a day of confinement is certified, no benefits will be payable for Covered Medical Expenses incurred on any day of confinement as a full-time inpatient if excluded by any other terms of this Plan, except that if certification has been given for any day of confinement, services and supplies applicable to hospital and treatment facility room and board will not be excluded as “unnecessary.”



*To request certification, you must call the precertification number on your ID card or Horizon Member Services at (800) 355-BLUE (2583). Such certification must be obtained before confinement as a full-time inpatient, or in the case of Emergency Care, within 48 hours after the start of a confinement as a full-time inpatient or as soon as reasonably possible.*

“Emergency Care” means the first treatment given in a hospital’s emergency room for the sudden and unexpected onset of a change in a person’s physical or mental condition which:

- Requires hospital level care because the care could not safely and adequately have been provided other than in a hospital; or
- Adequate care was not available elsewhere in the area at the time and place it was needed; and
- If hospital level care were not given could, as determined by Horizon, reasonably be expected to result in:
  - loss of life or limb, or
  - significant impairment to bodily function, or
  - permanent dysfunction of a body part.

If the person’s doctor believes that the person needs more days of confinement beyond those which have already been certified, additional days of confinement must be certified on or before the last day that has already been certified.

---

## ***Treatment of Alcoholism, Drug Abuse, or Mental Disorders***

### **Inpatient Treatment**

If a person is a full-time inpatient in a Horizon network hospital or treatment facility, expenses for the following are covered:

- Treatment of the medical complications of alcoholism or drug abuse, such as cirrhosis of the liver, delirium tremens, or hepatitis.
- Effective treatment of alcoholism or drug abuse.
- Treatment of a mental disorder.
- Room and Board. Charges for daily room and board in a private room over the Private Room Limit are not covered.
- Other necessary services and supplies.

The above expenses are covered only if they are incurred during the first 30 days of all such confinements during any one calendar year.

For alcoholism and drug abuse, benefits will be paid for only 90 days during your lifetime.

Benefits will be paid at 100%.

## Outpatient Treatment

Expenses incurred in a Horizon network hospital or facility for the effective treatment of alcoholism or drug abuse, or the treatment of mental disorders, while the person is not confined as a full-time inpatient, will be considered Covered Medical Expenses.

Benefits will be paid at 100% after a \$25 copayment, up to a maximum of 20 visits per calendar year for mental/nervous conditions.

For alcohol/drug treatment, benefits will be paid at 100% for the first treatment and at the lesser of a \$25 copayment or 50% of the covered charges for the second and subsequent courses of treatment.

There is a 60-visit maximum per calendar year and a 120-visit lifetime maximum.

---

## Submitting Claims

*You should file your claim(s) during the calendar year in which the service or treatment was provided.*

All claims must be filed within two years from the date of the incurred expense. Your claims must be in writing and you must give proof of the nature and extent of the expense. You may obtain Medical Plan Benefits Request forms from the Benefits Service Center; directly from Horizon's website ([www.horizonblue.com/nationalaccounts](http://www.horizonblue.com/nationalaccounts)); or by contacting Horizon Member Services at (800) 355-BLUE (2583).

---

## How Your Benefits Are Paid

American Water has contracted with Horizon to assist in administering benefits under the EPO Plan as the Claims Administrator. Your claims will be paid as soon as Horizon receives the necessary written proof supporting your claim. In order to speed claims processing, Horizon will pay medical benefits directly to the provider.

With the exception of the copayment for doctor's office visits, you should never pay a provider directly until you receive an Explanation of Benefits (EOB).

---

## *Filing Medical Claims*

Because the EPO Plan provides in-network benefits only and all claims are paid directly to the provider, you will not have to file any Medical Plan Benefits Request forms.

If you have other group coverage (or Medicare coverage) that pays benefits before the American Water Plan, you will need to provide Horizon with a copy of the other carrier's Explanation of Benefits (EOB) reflecting the benefits paid under the other coverage for the expenses being submitted for payment to this plan.

*Provisions That Apply  
To All Horizon  
Medical Plans*

---

## *Provisions That Apply to All Horizon Plans*

**This section describes General Exclusions that apply under all Horizon Plans.**

**Coverage is not provided for the following charges:**

- Those for services and supplies not necessary, as determined by Horizon, for the diagnosis, care, or treatment of the illness or injury involved. This applies even if they are prescribed, recommended, or approved by the person's attending doctor or dentist.
- Those for care, treatment, services, or supplies that are not prescribed, recommended, and approved by the person's attending doctor or dentist.
- Those for, or in connection with, services or supplies that are, as determined by Horizon, considered to be experimental or investigational. A drug, device, procedure, or treatment will be determined to be experimental or investigational:
  - if there are insufficient outcomes data available from controlled clinical trials published in the peer reviewed literature to substantiate its safety and effectiveness for the illness or injury involved; or
  - if required by the FDA, approval has not been granted for marketing; or
  - if a recognized national medical or dental society or regulatory agency has determined, in writing, that it is experimental, investigational, or for research purposes; or
  - if the written protocol or protocols used by the treating facility or the protocol or protocols of any other facility studying substantially the same drug, device, procedure, or treatment or the written informed consent used by the treating facility studying the same drug, device, procedure, or treatment states that it is experimental, investigational, or for research purposes.

However, this exclusion will not apply with respect to services or supplies (other than drugs) received in connection with an illness, if Horizon determines that:

- the illness can be expected to cause death within one year, in the absence of effective treatment; and
- the care or treatment is effective for that illness or shows promise of being effective for that illness as demonstrated by scientific data. In making this determination Horizon will take into account the results of a review by a panel of independent medical professionals. They will be selected by Horizon. This

panel will include professionals who treat the type of illness involved.

Also, if Horizon determines that available scientific evidence demonstrates that the drug is effective or shows promise of being effective for the illness, this exclusion will not apply with respect to drugs that:

- have been granted approval as an investigational new drug with treatment status, or
- have been granted approval as an investigational new drug with cancer treatment status.
- Those for or related to services, treatment, education, testing, or training related to learning disabilities or developmental delays.
- Those for care furnished mainly to provide a surrounding free from exposure that can worsen the person’s illness or injury.
- Those for, or related to, the following types of treatment:
  - primal therapy
  - rolfing
  - psychodrama
  - megavitamin therapy
  - bioenergetic therapy
  - vision perception training
  - carbon dioxide therapy
- Those for treatment of covered health care providers who specialize in the mental health care field and who receive treatment as a part of their training in that field.
- Those for services of a resident doctor or intern rendered in that capacity.
- Those to the extent they are not reasonable charges, as determined by Horizon.
- Those that are made only because there is health coverage.
- Those that a covered person is not legally obliged to pay.
- Those, as determined by Horizon to be for custodial care.
- Those for services and supplies:
  - furnished, paid for, or for which benefits are provided or required by reason of the past or present service of any person in the armed forces of a government.
  - furnished, paid for, or for which benefits are provided or required under any law of a government. (This does not include a plan established by a government for its own employees or their dependents or Medicaid.)

- Those for or related to any eye surgery mainly to correct refractive errors.
- Those for education, special education, or job training, whether or not given in a facility that also provides medical or psychiatric treatment.
- Those for plastic surgery, reconstructive surgery, cosmetic surgery, or other services and supplies that improve, alter, or enhance appearance, whether or not for psychological or emotional reasons, except to the extent needed to:
  - improve the function of a part of the body that is not a tooth or structure that supports the teeth; or
  - is malformed as a result of a severe birth defect (this includes harelip or webbed fingers or toes), or a direct result of surgery performed to treat an illness or injury; or
  - repair an injury that occurs while the person is covered under this Plan.
- Those that are for therapy or for supplies or for counseling for sexual dysfunctions or inadequacies that do not have a physiological or organic basis.
- Those for or related to sex change surgery or to any treatment of gender identity disorders.
- Those for or related to artificial insemination, in vitro fertilization, or embryo transfer procedures.
- Those for the reversal of a sterilization procedure.
- Those for routine physical exams, routine vision exams, routine hearing exams, routine dental exams, immunizations, or other preventive services and supplies.
- Those for or in connection with marriage, family, child, career, social adjustment, pastoral, or financial counseling.
- Those for acupuncture therapy. Not excluded is acupuncture when it is:
  - performed by a doctor, and
  - as a form of anesthesia in connection with surgery that is covered under this Plan.
- Those for or in connection with speech therapy. This exclusion does not apply to charges for speech therapy that is expected to restore speech to a person who has lost existing speech function (the ability to express thoughts, speak words, and form sentences) as the result of an illness or injury.

Any exclusion above will not apply to the extent that:

- Coverage is specifically provided by name in this Summary Plan Description booklet, or
- Coverage of the charges is required under any law that applies to the coverage.

These excluded charges will not be used when calculating benefits.

The law of the jurisdiction where a person lives when a claim occurs may prohibit some benefits. If so, they will not be paid.

Any charge for a service or supply furnished by a Network Provider in excess of such provider's Negotiated Charge for that service or supply will not be a covered expense under the Plan of benefits. This rule will not apply to any service or supply for which a benefit is provided under Medicare before the benefits of the group contract are paid.

---

## *Coordination of Your Benefits With Other Plans, Not Including Medicare*

*If you have other group coverage, the benefits from those plans will be taken into account when you have a claim.*

Today, in many situations, both husbands and wives work. Therefore, it is common for individual members of a family to be eligible for benefits under more than one group medical or dental plan. In such situations the benefits of the various plans are "coordinated" to determine how covered expense will be paid by your American Water Plan and the other plans. This may mean a reduction in benefits under this Plan. The combined benefits will not be more than the expenses recognized under these American Water Plans.

"Other plans" means:

- Any group medical or dental plan for which an employer pays all or part of the costs or makes payroll deductions;
- Any plan that you purchase through a group such as AARP; or
- Any government program, coverage required or provided by any law, or vehicle insurance (uninsured/underinsured motorist and casualty/liability).

If the American Water Plan is determined to be the primary plan (the plan that pays its benefits first), it will pay its regular benefits in full without regard to any payment that may be made under any other plan.

If the American Water Plan is determined to be the secondary plan (the plan that pays its benefits after the primary plan pays benefits), it will pay a reduced amount of benefits that will in no event cause the total benefit from all plans to exceed the benefit that would have been paid



by the American Water Plan if it had been the primary plan. However, if benefits under the primary plan are reduced because a covered person does not comply with the plan provisions (such as penalties resulting from the failure to comply with cost management provisions of the plan), the amount of the reduction will not be considered for payment under the American Water Plan.

For example, if you have Standard PPO coverage the primary plan pays 70% of eligible charges to an in-network provider, the American Water Plan will pay an additional 10% of covered charges for a total benefit equal to 80% of covered charges which is the benefit the American Water Plan would have paid as the primary plan.

When other coverage exists in addition to your American Water coverage, the following rules will be used to determine which medical or dental plan is primary and pays first, and which medical or dental plan is secondary and pays second:

- A plan with no rules for coordination with other benefits will pay its benefits before a plan which contains such rules.
- A plan that covers a person as an employee pays before the plan that covers the person as a dependent. However, there may be situations where the person is a Medicare beneficiary and has a working spouse. In such a situation,
  - The spouse’s plan which covers the person as a dependent pays first,
  - Medicare pays second, and
  - The plan covering the person as an employee pays third.
- Except in the case of a dependent child whose parents are divorced or separated, the plan which covers the person as a dependent of a person whose birthday comes first in a calendar year will be primary to the plan which covers the person as a dependent of a person whose birthday comes later in that calendar year. If both parents have the same birthday, the benefits of a plan which covered one parent longer are determined before those of a plan which covered the other parent for a shorter period of time.
- If the other plan does not have the rule described in the above provision and, as a result, the plans do not agree on the order of benefits, the rule in the other plan will determine the order of benefits.
- In the case of a dependent child whose parents are divorced or separated:
  - If there is a court decree which states that the parents shall share joint custody of a dependent child, without stating that one of the parents is responsible for the health care expenses of

the child, the order of benefit determination rules specified in the above provision will apply.

- If there is a court decree which makes one parent financially responsible for the medical, dental, or other health care expenses of such child, the benefits of a plan which covers the child as a dependent of such parent will be determined before the benefits of any other plan which covers the child as a dependent child.

- If there is not such a court decree:

If the parent with custody of the child has not remarried, the benefits of a plan which covers the child as a dependent of the parent with custody of the child will be determined before the benefits of a plan which covers the child as a dependent of the parent without custody.

If the parent with custody of the child has remarried, the benefits of a plan which covers the child as a dependent of the parent with custody shall be determined before the benefits of a plan which covers that child as a dependent of the stepparent. The benefits of a plan which covers that child as a dependent of the stepparent will be determined before the benefits of a plan which covers that child as a dependent of the parent without custody.

- If the above rules do not establish an order of payment, the plan under which the person has been covered for the longest will be deemed to pay its benefits first, except that the benefits of a plan which covers the person as a:
  - laid-off or retired employee, or
  - the dependent of such person,shall be determined **after** the benefits of any other plan which covers such person as:
  - an employee who is not laid-off or retired, or
  - a dependent of such person.
- If the other plan does not have a provision regarding laid-off or retired employees and, as a result, each plan determines its benefits after the other, then the previous paragraph will not apply.
- The benefits of a plan which covers the person under a right of continuation pursuant to federal or state law shall be determined after the benefits of any other plan which covers the person other than under such right of continuation.
- If the other plan does not have a provision regarding right of continuation pursuant to federal or state law, and as a result, each plan determines its benefits after the other, then the above paragraph will not apply.

Horizon has the right to release or obtain any information and to make or recover any payment it considers necessary in order to administer this provision.

When this provision operates to reduce the total amount of benefits otherwise payable to you under this Plan during a calendar year, each benefit that would be payable in the absence of this provision will be reduced proportionately. Such reduced amount will be charged against any applicable benefit limit of your American Water Plan.

---

### ***Automobile Personal Injury Protection (PIP)***

If you are injured in an automobile accident and become eligible for benefits under the personal injury protection (PIP) provision of an automobile insurance policy, benefits under the American Water Medical Plan are payable after the automobile insurance policy benefits have been paid, even if you have designated the American Water Medical Plan as primary to your automobile insurance coverage in exchange for reduced automobile insurance premiums.

---

### ***Third Party Liability and Subrogation***

#### **General Principle**

When you or your dependent receive benefits under the Plan which are related to medical expenses that are also payable under Workers' Compensation, any statute, any uninsured or underinsured motorist program, any no fault or school insurance program, any other insurance policy or any other plan of benefits, or when related medical expenses that arise through an act or omission of another person are paid by a third party, whether through legal action, settlement or for any other reason, you or your dependent shall reimburse the Plan for the related benefits received out of any funds or monies you or your dependent recovers from any third party.

#### **Specific Requirements and Plan Rights**

Because the Plan is entitled to reimbursement, the Plan shall be fully subrogated to any and all rights, recovery or causes of actions or claims that you or your dependent may have against any third party. The Plan is granted a specific and first right of reimbursement from any payment, amount or recovery from a third party. This right to

reimbursement is regardless of the manner in which the recovery is structured or worded, and even if you or your dependent has not been paid or fully reimbursed for all of their damages or expenses.

The Plan's share of the recovery shall not be reduced because the full damages or expenses claimed have not been reimbursed unless the Plan agrees in writing to such reduction. Further, the Plan's right to subrogation or reimbursement will not be affected or reduced by the "make whole" doctrine, the "fund" doctrine, the "common fund" doctrine, comparative/contributory negligence, "collateral source" rule, "attorney's fund" doctrine, regulatory diligence or any other equitable defenses that may affect the Plan's right to subrogation or reimbursement.

The Plan may enforce its subrogation or reimbursement rights by requiring you or your dependent to assert a claim to any of the benefits to which you or your dependent may be entitled. The Plan will not pay attorneys fees or costs associated with the claim or lawsuit without express written authorization from the Employer.

If the Plan should become aware that you or your dependent has received a third party payment, amount or recovery and not reported such amount, the Plan, in its sole discretion, may suspend all further benefits payments related to you or any of your dependents until the reimbursable portion is returned to the Plan or offset against amounts that would otherwise be paid to or on behalf of you or your dependents.

### **Participant Duties and Actions**

By participating in the Plan you and your dependents consent and agree that a constructive trust, lien or an equitable lien by agreement in favor of the Plan exists with regard to any settlement or recovery from a third person or party. In accordance with that constructive trust, lien or equitable lien by agreement, you and your dependents agree to cooperate with the Plan in reimbursing it for Plan costs and expenses.

Once you or your dependent has any reason to believe that you or they may be entitled to recovery from any third party, you or your dependent must notify the Plan. And, at that time, the you and your dependent (and your or their attorney, if applicable) must sign a subrogation/reimbursement agreement that confirms the prior acceptance of the Plan's subrogation rights and the Plan's right to be reimbursed for expenses arising from circumstances that entitle you or your dependent to any payment, amount or recovery from a third party.

If you or your dependent fails or refuses to execute the required subrogation/reimbursement agreement, the Plan may deny payment of any benefits to you and any of your dependents until the agreement is

signed. Alternatively, if you or your dependent fails or refuses to execute the required subrogation/reimbursement agreement and the Plan nevertheless pays benefits to or on behalf of you or your dependent, your or your dependent's acceptance of such benefits shall constitute agreement to the Plan's right to subrogation or reimbursement.

You and your dependent consent and agree that you or they shall not assign your or their rights to settlement or recovery against a third person or party to any other party, including their attorneys, without the Plan's consent. As such, the Plan's reimbursement will not be reduced by attorneys' fees and expenses without express written authorization from the Employer.

---

### ***Recoupment***

The Plan has the right to recover any mistaken payment, any overpayment, any payment that is made to any individual who was not eligible for that payment or any payment that was required to have been made to the Plan under the "Third Party Liability and Subrogation" section above. The Plan, or its designee, may withhold or offset future benefit payments, sue to recover such amounts, or may use any other lawful remedy to recoup any such amounts.

---

### ***No Assignment of Benefits***

You cannot assign, pledge, encumber or otherwise alienate any legal or beneficial interest in benefits under the Plan, and any attempt to do so will be void. The payment of benefits directly to a health care provider, if any, shall be done as a convenience to the covered person and shall not constitute an assignment of benefits under the Plan.

---

## *When an Active Employee Is Eligible for Medicare*

If an active employee or covered dependent is eligible for Medicare, the American Water Medical Plan will be primary and Medicare will coordinate with it.

A person is “eligible for Medicare” if he or she:

- Is covered under it,
- Is not covered under it because of:
  - having refused it,
  - having dropped it, or
  - having failed to make proper request for it.

Any rule for coordinating “other plan” benefits with those under this Plan will be applied.

---

## *When Coverage Is Terminated*

Coverage under either Plan terminates when the first of these events happens:

- The day your employment ends;
- When the group contract terminates as to the coverage;
- When you are no longer in an Eligible Class. (This may apply to all or part of your coverage.);
- When you fail to make any required contribution.

Under certain circumstances, American Water may continue your coverage when you are not actively at work. If you are not at work due to illness or injury, American Water medical coverage will be continued for the length of your approved leave of absence, not to exceed 24 months from the date you are disabled as long as appropriate contributions are made.

A dependent’s coverage will terminate at the first to occur of:

- The termination of all dependents’ coverage under the group contract;
- When a dependent becomes covered as an employee;

- When such person is no longer an Eligible Dependent;
- When your coverage terminates.

You may be entitled to continue your medical coverage (see “Continuation of Health Coverage” on page 189).

---

## *Certificate of Creditable Coverage*

When you or your covered dependents terminate coverage under the Plan, a Notice of Creditable Coverage will be issued to you specifying your coverage dates under the health plan and any probationary periods you were required to satisfy. The certificate will contain all the necessary information another health plan will need to determine if you have prior continuous coverage that should be credited toward any preexisting condition limitation period. Health plans may require that you submit a copy of this form when you apply for coverage.

The Notice of Creditable Coverage will be issued to you when you terminate coverage with the group and, if applicable, at the expiration of any continuation period. The Plan will also issue the certification of coverage form if you request an additional copy at any time within the 24 months after your coverage terminates.

---

## *Qualified Medical Child Support Orders (QMCSOs)*

*A “Qualified Medical Child Support Order” (QMCSO) is an order by a court directing an employer to extend health plan participation to an employee’s child who might not otherwise be covered under the Plan.*

QMCSOs are usually issued for children who reside with a former spouse. A QMCSO designates the affected child as an “alternate recipient.”

American Water must treat an alternate recipient as an eligible dependent and must deduct any applicable contributions from the employee’s pay. A QMCSO may also require the claim administrator to issue claim payments directly to the health care provider, the alternate recipient, or his or her legal representative. A custodial parent or guardian may be designated to receive claim payments on the child's behalf. American Water is required to furnish an alternate recipient or his or her legal representative a copy of the Summary Plan Description. In addition, the alternate recipient or his or her legal

*If American Water receives a QMCSO affecting one of your children, you and your child will be notified. Once American Water has determined that the medical child support order is qualified, you and your child will be advised. American Water will enroll the child and instruct Horizon to make all claim payments to either the health care provider, the alternate recipient, or his or her legal representative.*

representative may receive, without charge, a copy of the Plan's QMCSO procedures.

To be “qualified,” a medical child support order must:

- Be issued by a court of competent jurisdiction,
- Include the name and last mailing address of both the employee and the affected child,
- Identify the health benefit plan subject to the order, and also the applicable time period,
- Provide a reasonable description of the type of benefits that must be provided for the child, and
- Not impose any benefits requirements that do not apply to other Plan participants.

If a child meets the definition of an eligible dependent and you are required to provide health care benefits for that child as the result of a QMCSO, his or her initial participation in an American Water Medical Plan will not be affected by any provision that:

- Requires evidence of good health as a condition of participation,
- Delays participation due to a confinement, or
- Limits participation due to a pre-existing condition.

Coverage for the child will become effective on the date of such court order.

If you are the non-custodial parent, proof of claim for such child may be given by the custodial parent. Benefits for such claim will be paid to the custodial parent.

---

## ***Adjustment Rule***

If, for any reason, a person is entitled to a different amount of coverage, coverage will be adjusted. Any increase is subject to any active work rule. Benefits for claims incurred after the date the adjustment becomes effective are payable in accordance with the revised Plan provisions. In other words, there are no vested rights to benefits based upon provisions of this Plan in effect before the date of any adjustment.



---

## ***Conversion to a Personal Policy if Your Employment or COBRA Continuation Ends***

*If your medical coverage ceases under a PPO or the EPO Plan, you may be able to convert your group coverage to a personal medical policy.*

If your medical coverage ends under a PPO or the EPO Plan, you may be able to convert your group coverage to a personal medical policy underwritten by Horizon. No evidence of insurability is required. You and your family members may convert when all coverage ceases because your employment or COBRA continuation ceases or you cease to be in an eligible class. You may not convert if American Water discontinues these Plans.

The personal policy may cover:

- You only, or
- You and all of your family members who are covered under this Plan when your coverage ceases, or
- If you die before you retire, all your family members, or your spouse only, who are covered under either Plan when your coverage ceases.

In addition, if your own coverage continues, your dependents can apply if they cease to be a dependent as defined in this Plan.

You may convert when you become a retired employee. However, if you are eligible and you elect to participate in the American Water Retiree Medical Plan, this conversion privilege will not again be available to you.

You must apply for a personal policy within 31 days after coverage ends or would otherwise end without a provision to continue coverage for retired employees. The 31 days start on the date coverage actually ends, even if the person is still eligible for benefits because of a total disability.

Horizon will insure and administer the converted personal policy and may decline to issue the personal policy if:

- It is applied for in a jurisdiction in which Horizon cannot issue or deliver the policy.
- On the date of conversion, a person is covered, eligible, or has benefits available under one of the following:
  - any other hospital or surgical expense insurance policy,
  - any hospital service or medical expense indemnity corporation subscriber contract,
  - any other group contract,
  - any statute, welfare plan, or program,

and which, with the converted policy, would result in overinsurance or match benefits.

You do not have the right to convert if you have been covered under this Plan for less than three months. In addition, no person has the right to convert if:

- He or she has used up the maximum benefit, or
- He or she becomes eligible for any other Medical Expense Coverage under this Plan.

The personal policy, and its terms, will be of a type for group conversion purposes:

- As required by law or regulation, or
- As then offered by Horizon according to American Water conversion plan.

It will not provide coverage which is the same as coverage under this Plan. The level of coverage may be lower and an overall Lifetime Maximum Benefit will apply.

The personal policy may contain either or both:

- A statement that benefits under it will be cut back by any like benefits payable under this Plan after your coverage ceases.
- A statement that Horizon may ask for data about your coverage under any other plan. This may be asked for on any premium due date of the personal policy. If you do not give the data, expenses covered under the personal policy may be reduced by expenses which are covered or provided under those plans.
- The personal policy will state that Horizon has the right to refuse renewal under some conditions. These will be shown in that policy.

If you or your dependent want to convert, you should contact Horizon at (800) 355-BLUE (2583) to obtain the telephone number of your local Blue Cross-Blue Shield office. When you reach the local office, ask to speak with a representative in the Consumer Individual Sales Department and request that a package on converting your coverage be mailed to you.

If a person is eligible to convert, information will be sent about the personal policy for which he or she may apply.

The first premium for the personal policy must be paid at the time the person applies for that policy. The premium due will be Horizon's normal rate for the person's class and age, and the form and amount of coverage.

The personal policy will take effect on the day after coverage terminates under the American Water Plan.

---

## *Disease Management Program*

Horizon's Disease Management Program provides educational materials and, in some cases, individualized case management for members, with an emphasis on health education and behavior modification for modifiable risks. Members are encouraged to work closely with their doctor(s) to remain personally involved in their care. Employees with one of the conditions listed below may be identified as eligible for program participation.

- asthma
- congestive heart failure
- coronary artery disease
- diabetes, and
- low back pain

A "participant" in this program is a covered person:

- who has identified himself or herself; or
- who has been identified by his or her attending doctor or other health care provider, Horizon; or his or her Employer; and
- who is approved by Horizon as a participant.

For additional information or to take part in this program, call Horizon at **(800) 355-BLUE (2583)**.

*The Prescription Drug  
Benefit Program*

---

## *Prescription Drug Benefit Program*

Horizon’s Prescription Drug Benefit program is administered by Caremark. You are automatically covered by the Prescription Drug Benefit if you enroll in an American Water Medical Plan.

*Note: Prescription Drug Benefits for Hawaii employees are covered under the HMSA plan.*

The program offers you two ways to receive medications – at a retail pharmacy or by mail-order.

- For your short-term and immediate prescription drug needs, you may use local participating pharmacies that have agreed to charge discounted prices.
- For medications you use on an extended or maintenance basis, you may purchase up to a 90-day supply through Caremark, the administrator of the mail-order program. They will be delivered by mail directly to your home.

Coverage under the Prescription Drug Program ends when your American Water Medical Plan terminates.

---

## *What You Pay for Prescription Drugs*

Your coinsurance and copays are the same under both PPO options and the EPO option.

<b>Retail Pharmacy – Up to a 34-Day Supply</b>		
	<b>Standard or Premium PPO</b>	<b>EPO</b>
<b>Generic</b>	You pay 10%	You pay 10%
<b>Preferred Brand</b>	You pay 20%	You pay 20%
<b>Non- Preferred Brand</b>	You pay 20%	You pay 20%

<b>Mail-Order Program – Up to a 90-Day Supply</b>		
	<b>Standard or Premium PPO</b>	<b>EPO</b>
<b>Generic</b>	You pay \$14	You pay \$14
<b>Preferred Brand</b>	You pay \$30	You pay \$30
<b>Non- Preferred Brand</b>	You pay \$70	You pay \$70

*Note:* Coinsurance and copayments may not be applied to Medical or Dental Plan deductibles or maximums. In addition, certain controlled substances and other prescription medications may be subject to dispensing limitations and to the professional judgment of the pharmacist.

---

## *Preferred Drug List*

Your Prescription Drug coverage levels are based on the plan's Preferred Drug List – also called a “formulary.” When your prescription medication is on the Preferred Drug List, you pay a lower cost than when the drug is not on the Preferred Drug List. If you receive a prescription for a drug that is not on the list, you should ask your doctor if there is another drug on the Preferred Drug List for your specific condition.

As part of our commitment to provide the best Prescription Drug program possible, we continue to seek ways to help control the rising costs of health care without compromising quality. As a result, the Horizon's Prescription Drug Guide is continually reviewed to help ensure that the list of preferred medications remains responsive to the needs of the member and the prescriber.

In general, medications are moved to non-preferred status for one or more of the following reasons:

- A generic equivalent product becomes available,
- New safety or clinical effectiveness information supports the move to non-preferred status, or
- Drug use information shows that preferred alternatives with better patient compliance rates are available.

To find out if your prescription is on the Preferred Drug List, call Horizon Member Services at (800) 355-BLUE (2583) or log on to [www.horizonblue.com/nationalaccounts](http://www.horizonblue.com/nationalaccounts). Click on “Pharmacy Services” in the lower right and then on “Preferred Drug Guide.”

---

## *Save With Generics*

When using your Prescription Drug plan, you will pay less if you receive a prescription for a generic drug. The Food and Drug

Administration (FDA) regulates generic drugs and requires that they contain the same active ingredients, strength, and dosage as the original brand-name drug. Although generic and brand-name drugs work the same way in the body and have the same risks and benefits, generic drugs cost significantly less than their brand-name counterparts.

When you receive a prescription from your doctor, ask him or her to prescribe a generic or to allow for generic substitution.

---

## *Covered Drugs*

The Prescription Drug Program covers drugs that require a doctor's written prescription and are medically necessary for the treatment of illness or injury. Covered drugs include, but are not limited to:

- Federal legend drugs,
- State restricted drugs,
- Compounded medications,
- Injectable drugs, including insulin, needles, and syringes, and
- Oral contraceptives

---

## *Specialty Drugs*

Specialty Drugs (also called Specialty Pharmaceuticals) are a class of medications typically produced through biotechnology (sometimes known as biologicals), administered by injection, and/or requiring special patient monitoring and handling.

Horizon members who are required to take a specialty pharmaceutical must obtain their medication from a specialty pharmacy contracted by Horizon. These pharmacies will provide members with a high level of prescription delivery service along with the following:

- Drug/disease-specific education and support;
- Convenient home or doctor office delivery;
- Claims assistance;
- Easy ordering with a dedicated toll-free number;

- Helpful follow-up care calls to remind members when it is time to refill a prescription, check on therapy progress, and answer questions.

If you have any questions, experience any difficulty in filling your specialty pharmaceutical prescription, or would like to obtain a listing of specialty pharmacies or pharmaceuticals, please call Caremark Member Services at (866) 881-5603. In most cases your doctor will advise you if your medication is a specialty drug.

---

## *How to Use the Prescription Drug Program*

If you use a participating pharmacy, you will receive discounted prices and will not need to complete a claim form. Otherwise, you will pay more and must complete a claim form to receive reimbursement. You can locate participating pharmacies by calling Horizon Member Services at (800) 355- BLUE (2583) or by logging on to [www.horizonblue.com/nationalaccounts](http://www.horizonblue.com/nationalaccounts). Click on “Pharmacy Services” in the lower right and then on “Choosing a Pharmacy” to access the Pharmacy Locator.

### **Using a Participating Pharmacy**

When you need medication immediately, simply present your ID card at a participating pharmacy and pay a percent of the discounted prescription cost for a 34-day supply of medication. You will pay 20% for brand names and 10% for generic drugs. There is no deductible to meet. You will have no claim forms to complete and no waiting for reimbursement.

### **Using an Out-of-Network Pharmacy**

When you have a prescription filled at *non-participating* pharmacy, you must pay the regular charge. To receive reimbursement, submit a claim form to Horizon at the address printed on the back of the Prescription Benefits claim form.

The Plan will pay 80% or 90% of the retail (non-discounted) cost of your prescription. If your claim is approved, your reimbursement check should arrive about two weeks after you mail the claim form.



---

## *How the Mail Order Drug Program Works*

The Mail Order Drug Program is designed to save you money on medications that you use on a long-term or maintenance basis. The program allows you to receive up to a 90-day supply of medication as follows: \$14 for generic, \$30 for preferred brand, and \$70 for non-preferred brand.

### **Mail-Order Service Option**

The mail order service option gives you the convenience of ordering medication for direct delivery by mail to your home, office, or other location. Your doctor may call in your new prescription to Caremark, or you can simply fill out the mail service order form and send it in with your prescription(s).

### **Ordering for the First Time**

For your first mail service prescription, complete the Participant Profile/Order Form in your Welcome Package. You can also print an order form from [www.caremark.com](http://www.caremark.com). Log in with your login ID and password, click on the “Prescriptions and Coverage” tab, and select “Print Forms” from the menu on the left.

Attach your 90-day supply prescription and mail it along with the appropriate co-payment to:

Caremark  
P.O. Box 830070  
Birmingham, AL 35283-0070

Your prescription should arrive within 10 to 14 days from the date Caremark receives your order.

### **Ordering Refills**

You can order refills online, by mail, or over the phone.

To place a refill order online:

- Go to [www.caremark.com](http://www.caremark.com) and log in with your login ID and password. Click on the “Prescriptions and Coverage” tab, select Refill Prescriptions, and choose the prescription(s) that you want to refill. Because the system retains your information, you do not need to complete an order form for each refill.

To place a refill order by mail:

- Use the computerized pre-printed Participant Profile/Order Form and pre-addressed envelope that comes with each Caremark prescription mailed to you. If your address, doctor, or health condition information changes, please note them on the form and be sure to make the same changes to your account on [www.caremark.com](http://www.caremark.com).

To place a refill order over the phone:

Call Caremark toll-free at **(800) 213-0879** using a touch-tone phone. This service is available 24 hours a day, seven days a week. Enter the patient's Identification number and year of birth. For payment of your share, enter your credit card number and expiration date.

---

## *Drugs and Supplies Not Covered*

- The following drugs and supplies are not covered under the Prescription Drug Benefit Program.
  - Bandages
  - Braces
  - Cosmetics
  - Dietary supplements
  - Drugs intended for use in a doctor's office or other setting that is not the participant's home
  - Certain experimental or investigational drugs
  - Fertility drugs
  - Health and beauty aids
  - Heat lamps
  - Non-legend drugs
  - Norplant
  - Injectable drugs (other than insulin) and specialty drugs
  - Prescriptions that a participant is entitled to receive without charge under any Worker's Compensation or municipal, state, or federal program
  - Retin-A
  - Splints and artificial appliances
  - Appetite suppressants that are not medically necessary
  - Any prescription medication that is also available over the counter
  - Devices and equipment
- In addition, certain controlled substances and other prescription medications may be subject to dispensing limitations and to the professional judgment of the pharmacist.

---

## ***Termination of Coverage***

Your prescription drug coverage ends when your Medical Plan terminates.

---

## ***Prescription Drug Plan Administrator***

Caremark Rx, Inc. ([www.caremark.com](http://www.caremark.com)) administers the program, with a national retail pharmacy network of over 60,000 participating pharmacies and seven mail service pharmacies. Their online tools and other communications provide you with convenient service, personal care and attention, and up-to-date information.

---

## ***No Assignment of Benefits***

You cannot assign, pledge, encumber or otherwise alienate any legal or beneficial interest in benefits under the Plan, and any attempt to do so will be void. The payment of benefits directly to a health care provider, if any, shall be done as a convenience to the covered person and shall not constitute an assignment of benefits under the Plan.

## *The Dental Plans*

---

## *Dental Benefits*

*To help you take good care of your teeth, American Water Dental Plan covers preventive, restorative, major, and orthodontic dental services.*

Your dental health is an important aspect of your overall health and well-being. All employees and their dependents who enroll in any of American Water Medical Plans are also enrolled in a Dental Plan. This valuable benefit is self-insured by American Water, and Aetna provides certain administrative services under this Plan. The provisions of the Plan will remain effective only while you are covered under the group contract.

There are two dental plans – Standard and Premium. The dental plan you receive depends on the medical plan you select, since dental benefits are bundled with the medical plan. The Standard PPO medical plan includes Standard PPO Dental, and the Premium PPO and EPO medical plans include Premium PPO Dental. If you opt out of medical and select dental/vision coverage you will be enrolled in the Dental Premium PPO Plan. *Note: If you are a Hawaii employee enrolled in the HMSA medical plan, you will be enrolled in the Premium PPO Dental Plan.*

The Plan pays benefits for charges for dental services and supplies incurred for treatment of dental disease or injury. These benefits apply separately to each covered person.

The dental plans offer both in-network and out-of-network benefits, but your benefit levels are higher (and your out-of-pocket costs lower) when you use Aetna in-network dentists. To find a dentist or see if your dentist participates in Aetna's provider network, visit [www.aetna.com](http://www.aetna.com) or contact Member Services at (800) 292-4366.

If you choose an out of network dentist you will be responsible for any provider charges in excess of what the Plan pays in addition to any deductible and coinsurance amount. Plan benefits will be based on reasonable and customary charges.

---

## *Dental Plan Summary Chart*

The following chart provides a summary of your dental benefit levels and coverages:

	<b>Standard PPO Dental</b>	<b>Premium PPO Dental</b>
<b>Deductible (single / family)</b>	\$100 / \$200	\$50 / \$100
<b>Preventive Care</b>	80% of covered expenses after deductible	100% of covered expenses with no deductible
<b>Basic and Major Services</b>	50% of covered expenses after deductible	80% of covered expenses after deductible
<b>Calendar Year Maximum</b>	\$1,000	\$1,000
<b>Orthodontia</b>	Not covered	50% of covered expenses after deductible \$1,500 lifetime maximum (covers employees and eligible dependents)

---

## *Covered Dental Expenses*

*Expenses that exceed the necessary and appropriate level, as determined by Aetna, will not be covered by the Plan.*

Note: You are responsible for any amounts billed by providers that are in excess of the amount paid by the Plan.

The Premium PPO Dental Plan pays the following benefits for Covered Dental Expenses up to the payment percentage:

- 100% of Preventive (Type A) expenses with no deductible.
- 80% of Restorative and Major Services (Type B) expenses after the deductible.
- 50% of Orthodontia (Type C) expenses after the deductible, up to a lifetime maximum of \$1,500.

The Standard PPO Dental Plan pays the following benefits for Covered Dental Expenses up to the payment percentage:

- 80% of Preventive (Type A) expenses after the deductible.
- 50% of Restorative and Major Services (Type B) expenses after the deductible.
- There is no coverage for Orthodontia (Type C) expenses.

Both Dental plans pay the dentist's charges for the services and supplies listed below which, for the condition being treated, are in Aetna's sole determination:

- Necessary,
- Customarily used nationwide, and
- Deemed by the profession to be appropriate. They must meet broadly accepted national standards of dental practice.

### **Type A Expenses – Preventive Services**

- Oral exams once every six months. This includes prophylaxis, scaling, and cleaning of teeth.
- X-rays for diagnosis.
- Other X-rays (up to one full mouth series in a 36-month period and one set of bitewings in a 6-month period).

## **Type B Expenses – Restorative and Major Services**

- Topical application of sodium or stannous fluoride for persons under 15 years of age.
- Space maintainers.
- Non-surgical extractions.
- Fillings.
- General anesthetics given in connection with covered dental services.
- Non-surgical treatment of diseased periodontal structures.
- Non-surgical endodontic treatment. This includes root canal therapy.
- Injection of antibiotic drugs.
- Repair or recementing of crowns, inlays, bridgework, or dentures.
- Relining of dentures.
- First installation of removable dentures to replace one or more natural teeth extracted while the person is covered. This includes adjustments for the 6-month period following the date they were installed.
- Replacement of an existing removable denture or fixed bridgework by a new denture, or the adding of teeth to a partial removable denture. Note: the “Prosthesis Replacement Rule” below must be met.
- Inlays, gold fillings, or crowns. This includes precision attachments for dentures.
- First installation of fixed bridgework to replace one or more natural teeth extracted while the person is covered. This includes inlays and crowns as abutments.
- Replacement of an existing removable denture or fixed bridgework by new fixed bridgework, or the adding of teeth to existing fixed bridgework. Note: the “Prosthesis Replacement Rule” below must be met.



## **Type C Expenses – Orthodontic Treatment (Premium PPO Dental Plan Only)**

A dentist's charges for services and supplies for Orthodontic Treatment are included as Covered Dental Expenses under the Premium PPO Dental Plan. In addition to all other terms of this dental benefit:

- The Plan pays 50% of Covered Dental Expenses after the deductible, up to a \$1,500 lifetime maximum, for employees and eligible dependents.
- Benefits will not exceed the Orthodontic Maximum for all expenses incurred by a family member in his or her lifetime, even if there is a break in coverage.
- Please note: All claims for dental benefits must be submitted within 24 months from the start of treatment.

---

## *Advance Claim Review*

*You should request an Advance Claim Review of any dental program that will cost \$150 or more. The review will tell you and your dentist what the Plan will cover and how much you must pay out of your own pocket.*

Before starting a course of treatment for which the dentist's charges are expected to be \$150 or more, details of the proposed course of treatment and charges to be made should be filed with Aetna. Please contact Aetna Member Services at (800) 292-4366 for additional details and to obtain forms. Aetna will then estimate the benefits and notify you and your dentist before treatment starts. Advance review is not required as a condition of receiving benefits, but it will let you know what to expect as far as Plan benefits if you obtain more expensive treatment.

Some services may be given before an Advance Claim Review is made (emergency treatments and oral exams, including prophylaxis and X-rays).

A course of treatment is a planned program of one or more services or supplies to treat a dental condition. The condition must be diagnosed by the attending dentist as a result of an oral exam. The treatment may be given by one or more dentists. The course of treatment starts on the date a dentist first gives a service to correct or treat such dental condition.

Note: As a part of the Advance Claim Review and as part of proof of any claim, Aetna has the right to require an oral exam of the person at its own expense. You must give Aetna all diagnostic and evaluative

material which it may require. These include: X-rays, models, charts, and written reports.

The benefits for a course of treatment may be for a less than you expect if an Advance Claim Review is not made or if any required verifying material is not furnished. Benefits will be reduced by the amount of expenses that Aetna cannot verify.

---

### *Alternate Treatment*

If alternate services or supplies may be used to treat a dental condition, Covered Dental Expenses will be limited to those services and supplies which, as determined by Aetna:

- Are customarily used nationwide for treatment, and
- Are deemed by the profession to be appropriate for treatment. They must meet broadly accepted national standards of dental practice. The person's total current oral condition will be taken into account.
- The Limitations section has some examples of how this works. Please refer to page 104 for more information.

---

### *Prosthesis Replacement Rule*

Certain replacements or additions to existing dentures or bridgework will be covered under this Plan. Aetna must receive satisfactory proof that:

- The replacement or addition of teeth is required to replace teeth extracted after the present denture or bridgework was installed. The person must have been covered when the tooth was extracted.
- The present denture or bridgework cannot be made serviceable, and it must be at least five years old.
- The present denture is an immediate temporary one to replace one or more natural teeth extracted while the person is covered and cannot be made permanent. Replacement by a permanent denture is needed and takes place within 12 months from the date the immediate temporary denture was first installed.

---

## ***Explanation of Some Important Plan Provisions***

### **Calendar Year Deductible**

The Calendar Year Deductible is the amount of Covered Dental Expenses you must pay each calendar year before the Plan pays benefits.

### **Family Deductible Limit**

The Family Deductible Limit is the amount of Covered Dental Expenses your family must pay before the Plan pays benefits. When these expenses exceed the Family Deductible Limit, the Plan pays benefits at the percentage listed on the Dental Chart on page 98. The family deductible limit must be met by more than one person.

### **Coinsurance**

Coinsurance is the amount you must pay out of your own pocket for Covered Dental Expenses after you meet the calendar year deductible.

### **Calendar Year Maximum Benefit**

The Calendar Year Maximum Benefit is the most the Plan will pay for all dental expenses incurred by a covered person in a calendar year. It applies even if there is a break in coverage.

### **Coordination of Benefits**

In many families, both husbands and wives work and may be eligible for benefits under more than one group medical or dental plan. In such situations, the various plans “coordinate” benefits to determine how covered expense will be paid by the American Water Plan and the other plans. This may mean a reduction in benefits under this Plan. The combined benefits will not be more than the expenses recognized under the American Water Plans.

If the American Water Plan is determined to be the primary plan (the plan that pays its benefits first), it will pay its regular benefits in full without regard to any payment that may be made under any other plan.

If the American Water Plan is determined to be the secondary plan (the plan that pays its benefits after the primary plan pays benefits), it will pay a reduced amount of benefits that will in no event cause the total benefit from all plans to exceed the benefit that would have been paid by the American Water Plan if it had been the primary plan. However, if benefits under the primary plan are reduced because a covered person does not comply with the plan provisions (such as penalties resulting from the failure to comply with cost management provisions

of the plan), the amount of the reduction will not be considered for payment under the American Water Plan.

For example, if you have Standard PPO Dental coverage and receive Preventive Care Services, the primary plan pays 70% of eligible charges to an in-network provider, the American Water Plan will pay an additional 10% of covered charges for a total benefit equal to 80% of covered charges which is the benefit the American Water Plan would have paid as the primary plan.

*Covered services and supplies must meet broadly accepted standards of dental practice. When your dentist uses an alternate method of treatment, the benefits paid by American Water Plan will be limited.*

### **Limitations**

When the Alternate Treatment part of this Plan applies, benefits will be limited. Here are some examples:

#### Restorative and Reconstructive Services

- Gold, Baked Porcelain, Crowns, and Jackets

Covered Dental Expenses will be limited to the charges for the procedure using amalgam or like material, if it would restore a tooth. This limit applies even if you and the dentist choose some other type of restoration.

- Reconstruction

Covered Dental Expenses will be limited to the charges for the procedure needed to eliminate oral disease and replace missing teeth. Appliances or restorations needed to increase vertical dimension or restore the occlusion are deemed to be optional and are not covered.

#### Prosthetic Services

- Partial Dentures

Covered Dental Expenses will be limited to the charges for a cast chrome or acrylic denture if this would satisfactorily restore an arch. This limit applies even if you and the dentist choose a more elaborate or precision appliance.

- Complete Dentures

Covered Dental Expenses will be limited to the charges for a standard procedure. This limit applies even if you and the dentist choose personalized or specialized treatment.

**Replacement of Existing Dentures** will be covered only if the existing denture cannot be used or repaired. If it can be used or repaired, Covered Dental Expenses will be limited to the charges for the services needed to make the denture usable.

---

## *When Coverage Is Terminated*

Coverage under any section of this Plan will be in exchange for all privileges and benefits provided under any like prior coverage. Any benefits provided under such prior coverage may reduce benefits payable under this Plan.

Coverage under either Plan terminates when the first of these events happens:

- The day your employment ends;
- When the group contract terminates as to the coverage;
- When you are no longer in an Eligible Class. (This may apply to all or part of your coverage.);
- When you fail to make any required contribution.

Under certain circumstances, American Water may continue your coverage when you are not actively at work. If you are not at work due to illness or injury, American Water dental coverage will be continued for the length of your approved leave of absence, not to exceed 24 months from the date you are disabled as long as appropriate contributions are made.

A dependent's coverage will terminate at the first to occur of:

- The termination of all dependents' coverage under the group contract;
- When a dependent becomes covered as an employee;
- When such person is no longer an Eligible Dependent;
- When your coverage terminates.

You may be entitled to continue your dental coverage (see "Continuation of Health Coverage" on page 189).

---

## ***Benefits After Termination of Coverage***

*If your dental coverage ends while you are not totally disabled, charges for dentures, fixed bridgework, and crowns may be covered for a period of 60 days following the date coverage terminated if they were ordered before that date.*

Expenses incurred for the following after the person's dental coverage ends because medical coverage ends will be deemed to be incurred when ordered:

- Dentures
- Fixed bridgework
- Crowns

This applies only if the item is finally installed or delivered no more than 60 days after coverage ends.

“Ordered” means:

- Impressions have been taken from which the dentures, crowns, or fixed bridgework will be made, and

For fixed bridgework and crowns, the teeth must have been fully prepared if they will serve as retainers or support or if they are being restored.

---

## ***General Exclusions***

Coverage is not provided for the following expenses:

- Services and supplies not necessary, as determined by Aetna, for the diagnosis, care, or treatment of disease or injury. This applies even if they are prescribed, recommended, or approved by the person's attending dentist.
- Care, treatment, services, or supplies that are not prescribed, recommended, and approved by the person's attending dentist.
- Treatment by someone other than a licensed dentist. (The Plan will cover some treatments by a licensed dental hygienist if supervised by a dentist, including scaling of teeth, cleaning of teeth, and topical application of fluoride.)
- Services or supplies determined by Aetna to be experimental or investigational. A drug, device, procedure, or treatment will be determined to be experimental or investigational if:
  - there are insufficient outcomes data available from controlled clinical trials published in the peer reviewed literature to

substantiate its safety and effectiveness for the disease or injury involved;

- as required by the FDA, approval has not been granted for marketing;
  - a recognized national medical or dental society or regulatory agency has determined, in writing, that it is experimental, investigational, or for research purposes; or
  - the written protocol or protocols used by the treating facility or the protocol or protocols of any other facility studying substantially the same drug, device, procedure, or treatment or the written informed consent used by the treating facility or by another facility studying the same drug, device, procedure, or treatment states that it is experimental, investigational, or for research purposes.
- Services of a resident doctor, dentist, or intern rendered in that capacity.
  - Charges which Aetna determines not to be reasonable.
  - Charges for services and supplies which are covered in whole or in part under any other part of this Plan, or under any other group benefits plan provided by American Water.
  - Charges that are made only because there is health coverage.
  - Charges that a covered person is not legally obliged to pay.
  - Charges for services and supplies:
    - furnished, paid for, or for which benefits are provided or required by reason of the past or present service of any person in the armed forces of a government;
    - furnished, paid for, or for which benefits are provided or required under any law of a government. (This does not include a plan established by a government for its own employees or their dependents or Medicaid.) An example is benefits provided, to the extent required by law, under “no-fault” auto insurance.
  - Charges for plastic surgery, reconstructive surgery, cosmetic surgery, or other services and supplies which improve, alter, or enhance appearance, whether or not for psychological or emotional reasons, including but not limited to charges for personalization or characterization of dentures, except to the extent needed to repair an injury which occurs while the person is covered under this Plan.
  - Charges for routine dental exams or other preventive services and supplies.
  - Charges for acupuncture therapy, unless performed by a doctor as a form of anesthesia in connection with surgery covered under the Plan.
  - Charges for sealants.

- Charges for the replacement of a prosthetic device that is lost, missing, or stolen.
- Charges for services or supplies for orthodontic treatment, except as specifically provided.
- Charges for services or supplies to increase vertical dimension, such as dentures, crowns, inlays and onlays, bridgework, or any other appliance or service.

Any exclusion above will not apply to the extent that:

- Coverage is specifically provided by name in this Summary Plan Description, or
- Coverage of the charges is required under any law that applies to the coverage.

These excluded charges will not be used when calculating benefits.

The law of the jurisdiction where a person lives when a claim occurs may prohibit some benefits. If so, they will not be paid.

---

## *Submitting Claims*

*You should file your claim(s) during the calendar year in which the service or treatment was provided.*

**All claims must be filed within two years from the date of the incurred expense. (See page 101 for information on filing Orthodontic Claims)** Claims must be in writing and must include proof of the nature and extent of the expense. To obtain Dental Benefits Request forms, call Aetna Member Services at **(800) 292-4366** or visit their website at [www.aetna.com](http://www.aetna.com).

## **How Your Benefits Are Paid**

The Dental Plan is administered by Aetna. Claims will be paid as soon as Aetna receives the necessary written proof supporting your claim.



---

## *How to File a Dental Claim*

*Attach the original of each itemized bill to the Dentist's Statement form. Be sure to keep a copy of all bills and claim forms for your records.*

Fast processing of your claim depends on complete, accurate information. When filing a claim under the Dental Plan, please remember to:

- Complete all items under applicable sections of the claim form. Unanswered questions will cause delay in processing your claim.
- Be sure to include your Identification number on all claims, including claims for your dependent(s), and be sure to sign the form.
- Attach the itemized bill to the form. An itemized bill must contain the following information:
  - the patient's full name,
  - the patient's relationship to you,
  - the date service was provided,
  - the name of the Dentist or other licensed health care professional providing service,
  - the provider's taxpayer identification number,
  - the type of service provided,
  - the nature of the condition being treated, and
  - the charges for the service or treatment (multiple expenses should be itemized).

If any of this information is missing, write it on the bill yourself and sign your name. Your dental provider should complete the provider section of the Benefits Request form if he or she has not given you an itemized statement.

If you have other group coverage that pays benefits before this Plan, you must provide Aetna with a copy of the other carrier's Explanation of Benefits (EOB) reflecting the benefits paid under the other coverage when you submit expenses for payment under this Plan.

Send the completed claim form and itemized bill(s) to:

**Aetna**  
**P.O. Box 14094**  
**Lexington, KY 40512-4094**

If you have any questions about the status of your claim, call Aetna Member Services at (800) 292-4366.

---

## ***No Assignment of Benefits***

You cannot assign, pledge, encumber or otherwise alienate any legal or beneficial interest in benefits under the Plan, and any attempt to do so will be void. The payment of benefits directly to a health care provider, if any, shall be done as a convenience to the covered person and shall not constitute an assignment of benefits under the Plan.

## **Your Contributions**

You pay your share of the cost for your benefits each pay cycle through convenient *pre-tax* payroll deductions. *Pre-tax* means that your contributions are withheld before federal (and in most cases, state (other than New Jersey) and local) income and FICA (Social Security) taxes are withheld. This reduces your taxable income and the amount of tax you pay. As a result, you have more take-home pay. Because your pre-tax contributions are not subject to FICA taxes, your Social Security benefit at retirement may be slightly reduced if your earnings are under the Social Security Taxable Wage Base (\$94,200 for 2006; \$97,500 for 2007). However, the loss in future retirement benefits should be more than offset by the current tax savings under the Plan.

## *The Vision Plan*

---

## *Vision Benefits*

Healthy eyes and good vision are important to your overall well-being and quality of life. All employees and their dependents who enroll in any of American Water Medical Plans are also enrolled in the Vision Plan, since both vision and dental benefits are bundled with the medical plan. Employees may enroll in dental/vision coverage if they opt out of medical.

The Vision Plan is administered by EyeMed. EyeMed provides certain administrative and claim payment services under the Plan, but does not guarantee benefit payments. You can receive routine eye exams, corrective lenses, frames, and contacts through EyeMed's nationwide network of over 16,000 participating providers – optometrists, ophthalmologists, and optical retail locations.

The Vision Plan offers both in-network and out-of-network benefits, but your benefit levels are higher (and your out-of-pocket costs lower) when you use in-network providers.

To find a provider or to make sure your provider participates in the EyeMed network:

- Before you enroll: visit [www.enrollwitheyemed.com/access](http://www.enrollwitheyemed.com/access).
- Once you are enrolled: visit [www.eyemedvisioncare.com](http://www.eyemedvisioncare.com).

There are no ID cards with the EyeMed plan. Just call an EyeMed provider to make an appointment and furnish your Identification number.

## Vision Benefits Summary Chart

The following chart provides a summary of your vision benefits. Keep in mind that the Network Providers column shows what *you* pay and the Out-of-Network Provider column shows what *the Plan* pays.

Vision Care Service	Member Cost at a Network Provider	Reimbursement at an Out-of-Network Provider
Vision Exam	\$15 copay	U&C less \$15 copay
Frames	\$50 copay, \$200 allowance; 80% of balance over \$200	Up to \$120
Standard Plastic Lenses <ul style="list-style-type: none"> <li>• Single Vision</li> <li>• Bifocal</li> <li>• Trifocal</li> <li>• Lenticular</li> </ul>	\$35 copay \$50 copay \$50 copay \$50 copay	Up to \$25 Up to \$40 Up to \$55 Up to \$70
Lens Options (paid by member and added to base price of the lens) <ul style="list-style-type: none"> <li>• Tint (Solid and Gradient)</li> <li>• UV Coating</li> <li>• Standard Scratch-Resistance</li> <li>• Standard Polycarbonate</li> <li>• Standard Anti-Reflective</li> <li>• Standard Progressive (add-on to bifocal)</li> <li>• Other Add-Ons and Services</li> </ul>	\$15 copay \$15 copay \$15 copay \$40 copay \$45 copay \$65 copay 20% off retail price	N/A No Reimbursement
Contact Lenses (in lieu of Standard Plastic lenses) (includes fit, follow-up and materials) <ul style="list-style-type: none"> <li>• Conventional</li> <li>• Disposables</li> <li>• Medically necessary</li> </ul>	\$100 allowance; 15% off balance over \$100 \$100 allowance; 15% off balance over \$100 Paid in full	Up to \$80 Up to \$80 Up to \$200
LASIK and PRK Vision Correction	15% off retail price OR 5% off promotional pricing (whichever results in the lower cost to the member)	N/A No Reimbursement
Frequency	Exams- once every 24 months Frames- once every 24 months Standard Plastic Lenses or Contact Lenses- once every 24 months	
<b>Additional Purchases and Out-of-Pocket Discount:</b> Member will receive a 20% discount on remaining balance at Participating Providers beyond plan coverage, which may not be combined with any other discounts or promotional offers, and the discount does not apply to EyeMed's Providers' professional services or disposable contact lenses.		

---

## *Visiting an Out-of-Network Provider*

All vision care services received from an out-of-network provider are paid up to a scheduled amount. You are responsible for paying any amount the provider charges in excess of that amount.

---

## *Services Not Covered*

The Vision Plan does not cover:

- Orthoptics or vision training;
- Subnormal vision aids and associated supplemental testing;
- Aniseikonic lenses;
- Medical and/or surgical treatment of the eyes;
- Corrective eyewear required by an employer as a condition of employment, and safety eyewear unless specifically covered under the plan;
- Services provided as a result of Workers' Compensation Law;
- Non-prescription lenses (plano lenses) and non-prescription sunglasses (except for the 20% EyeMed discount);
- Two pair of glasses in lieu of bifocals;
- Services or materials provided by any other group benefit providing for vision;
- Benefit allowances provide no remaining balance for future use within same benefit period;
- Lost or broken lenses, frames, glasses, or contact lenses will not be replaced except in the next benefit period.

---

## *When Coverage Is Terminated*

Coverage under any section of this Plan will be in exchange for all privileges and benefits provided under any like prior coverage. Any benefits provided under such prior coverage may reduce benefits payable under this Plan.

Coverage under either Plan terminates when the first of these events happens:

- The day your employment ends;
- When the group contract terminates as to the coverage;
- When you are no longer in an Eligible Class. (This may apply to all or part of your coverage.);
- When you fail to make any required contribution

Under certain circumstances, American Water may continue your coverage when you are not actively at work. If you are not at work due to illness or injury, American Water vision coverage will be continued for the length of your approved leave of absence, not to exceed 24 months from the date you are disabled as long as appropriate contributions are made.

A dependent's coverage will terminate at the first to occur of:

- The termination of all dependents' coverage under the group contract;
- When a dependent becomes covered as an employee;
- When such person is no longer an Eligible Dependent;
- When your coverage terminates.

You may be entitled to continue your vision coverage (see "Continuation of Health Coverage" on page 189).

---

## *Filing a Claim*

When you visit an EyeMed network provider, you must present the provider with your Identification number. Your provider will submit the benefit form for you.

If you visit an out-of-network provider, you must pay the provider at the time you receive vision care services. You must then submit an EyeMed claim form and an itemized paid receipt to receive reimbursement. Your itemized receipt must include:

- Patient's name
- Date service began
- The services and materials received
- Amount paid

Claim forms and receipts should be mailed to:

EyeMed Vision Care  
Attention OON Claims  
P.O. Box 8504  
Mason, OH 45040-7111

You can fax the form and receipts to: (866) 293-7373. You can also e-mail the form and receipts to: [oonclaims@eyemedvisioncare.com](mailto:oonclaims@eyemedvisioncare.com). Claim forms are available on EyeMed's website at [www.eyemedvisioncare.com](http://www.eyemedvisioncare.com). You can also obtain forms by contacting EyeMed Member Services at (866) 939-3633.

**EyeMed will not process claims submitted more than 12 months after the date of service or purchase.**

---

## *No Assignment of Benefits*

You cannot assign, pledge, encumber or otherwise alienate any legal or beneficial interest in benefits under the Plan, and any attempt to do so will be void. The payment of benefits directly to a health care provider, if any, shall be done as a convenience to the covered person and shall not constitute an assignment of benefits under the Plan.

## **Your Contributions**

You pay your share of the cost for your benefits each pay cycle through convenient *pre-tax* payroll deductions. *Pre-tax* means that your contributions are withheld before federal (and in most cases, state (other than New Jersey) and local) income and FICA (Social Security) taxes are withheld. This reduces your taxable income and the amount of tax you pay. As a result, you have more take-home pay. Because your pre-tax contributions are not subject to FICA taxes, your Social Security benefit at retirement may be slightly reduced if your earnings are under the Social Security Taxable Wage Base (\$94,200 for 2006; \$97,500 for 2007). However, the loss in future retirement benefits should be more than offset by the current tax savings under the Plan.



## *Flexible Spending Accounts*

---

## *Flexible Spending Accounts*

*Participation in the Health Care Spending Account and the Dependent Care Spending Account allows you to reduce your taxable income by paying for certain expenses with pre-tax dollars.*

To help you meet the high costs of health and dependent care in the most cost-efficient manner, American Water offers two programs which allow you to pay for qualifying expenses using *pre-tax* dollars. You pay fewer taxes because those amounts are not subject to federal income or Social Security taxes. You keep more of what you earn, increasing your spendable income.

You make voluntary contributions on a pre-tax basis to spending accounts, from which you receive tax-free reimbursement to cover the cost of your qualifying medical and dependent care expenses.

*Horizon administers the Flexible Spending Accounts on behalf of American Water.*

**The Health Care Spending Account** reimburses you for most health-related expenses for yourself or your eligible dependents that are not reimbursable through any health benefit plans.

**The Dependent Care Spending Account** reimburses you for most dependent day care expenses for your qualifying dependents.

Reimbursements that you receive from your Health Care and/or Dependent Care Spending Accounts are tax-free to you.

Your contributions to your Health Care and/or Dependent Care Spending Accounts are deducted each pay cycle through convenient *pre-tax* payroll deductions. *Pre-tax* means that your contributions are withheld before federal (and in most cases, state and local) income and FICA (Social Security) taxes are withheld. (Note: If you are a resident of Pennsylvania, your contributions to the Dependent Care Spending Account will be subject to state income taxes. If you are a resident of New Jersey, your contributions to both the Health Care Spending Account and the Dependent Care Flexible Spending Account will be subject to New Jersey state income taxes.) Pre-tax contributions reduce your taxable income and the amount of tax you pay. As a result, you have more take-home pay. Because your pre-tax contributions are not subject to FICA taxes, your Social Security benefit at retirement may be slightly reduced if your earnings are under the Social Security Taxable Wage Base (\$94,200 for 2006; \$97,500 for 2007). However, the loss in future retirement benefits should be more than offset by the current tax savings under the Plan.

## *The Health Care Spending Account*

*You can use your Health Care Spending Account to pay for medical, dental, vision, and hearing care expenses that are not otherwise covered by any health care plan.*

The Health Care Spending Account allows you to contribute money on a pre-tax basis to an account set up for you. If you (or your eligible dependents) incur qualifying health care expenses which are not covered, or are only partially covered, by insurance or any other source, you will be reimbursed from the spending account for these expenses.

Here is an example of the potential tax savings with a Health Care Spending Account:

	<b>With Account</b>	<b>Without Account</b>
Annual Family Income	\$50,000	\$50,000
Pre-Tax Contributions to Account	\$ 2,400	None
Taxable Income	\$47,600	\$50,000
Federal, State, and Social Security Taxes	\$12,685	\$13,325
After-Tax Health Care Expenses	None	\$ 2,400
Net Spendable Income	\$34,915	\$34,275
<b>Tax Savings (Extra Take-Home Pay)</b>	<b>\$ 640</b>	

*Example uses tax rates of 15% federal, 4% state, and 7.65% Social Security*

## Eligibility

*To participate in the Health Care Spending Account, you must complete and submit an enrollment form within the 31-day enrollment period. If a signed form is not received within this period, American Water will assume that you have decided not to participate in the Plan, and you will not be eligible to participate until the following Plan Year.*

If you are a regular full-time eligible employee (see "Eligibility" above), you are eligible to participate in the Health Care Spending Accounts as of the first day of the month following completion of one full month of continuous employment. You may enroll by completing and signing the appropriate Flexible Spending Account section on your Enrollment Form. If you are newly hired, **you must enroll** and make your contribution election within the 31-day enrollment period. You will have the opportunity to change your elections in the fall of every year, effective for the upcoming plan year. You are not permitted to make changes to your election amount during the Plan Year, except under certain circumstances (see page 123).

## Eligible Dependents

*Health Care expenses incurred by your eligible dependents can be reimbursed if the expenses are not covered by any medical, dental, vision, or prescription drug plan.*

In addition to your own expenses, you can also be reimbursed from the Health Care Spending Account for qualifying expenses incurred by an eligible dependent. For you to include these expenses, the person must have been your dependent either at the time the medical services were provided or at the time you paid the expenses.

In general, an eligible dependent is your spouse or any person whom you could claim as a dependent on your federal income tax return (without regard to that individual's gross income). As of January 1, 2006, the definition of "dependent child" for this purpose changed. A person generally qualifies as your dependent if he or she is a "qualifying child" or a "qualifying relative."

A **qualifying child** is your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them who is:

- Under age 19, under age 23 and a full-time student, or permanently and totally disabled;
- Lived with you for more than half of the year; and
- Did not provide over half of his or her own support for year.

A legally adopted child (or a child lawfully placed with you for legal adoption) is treated as your own child. Special rules apply to expenses paid before and after the adoption or placement. A child of divorced

or separated parents can be treated as a dependent of both parents. Again, special rules apply.

A **qualifying relative** is your:

- Son, daughter, stepchild, foster child, or a descendant of any of them (for example, your grandchild);
- Brother, sister, or a child of either of them;
- Father, mother, or an ancestor or sibling of either of them (for example, your grandmother, grandfather, aunt, or uncle);
- Stepbrother, stepsister, stepfather, stepmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law; or
- Any other person (other than your spouse) who lived with you all year as a member of your household if your relationship does not violate local law.

You should consult your own tax advisor to determine whether your child or other relative is eligible to be your dependent.

## How the Account Works

The spending account does not replace your medical benefits. It is a separate plan that reimburses you for qualifying expenses that are not covered, or only partially covered, by your Medical, Dental, or Vision Plan or by any other source (such as a spouse's plan).

When you have an eligible medical expense, you pay the bill. You can be reimbursed for these expenses from your account by filing a claim form. (See page 128.)

For additional convenience, you will be issued a debit card. Use the card to pay for eligible medical expenses just as you would use your bank debit card. The money is automatically debited from your Health Care Spending Account. You should keep copies of all receipts for any expenses you pay for from your Health Care Spending Account in case further substantiation is required.

## Claim Documentation

Your debit card will permit all transactions to be made in the pharmacy at the point of sale. This includes prescription and over-the-counter items. Internal Revenue Service (IRS) regulations require documentation to verify that claims are legitimate. Therefore, any transaction that does not match a copayment from the American Water Medical Plan or Prescription Drug Plan or is not otherwise clearly a medical expense based on the information obtained from the vendor's inventory system at the point of sale, will be audited by Horizon.

If you are audited for a transaction, you (the member) are required to provide documentation to validate the expense. Return the letter to

Horizon along with a receipt or Explanation of Benefits (EOB) which includes the following:

- Provider
- Service(s) received or item(s) purchased
- Date of service
- Amount of expenses incurred

Horizon's Customer Service area will review the transaction. If it is eligible under IRS regulations and the supporting documentation is approved, no further action will be required. If any portion of the transaction is deemed ineligible according to IRS regulations, you (the member) will be responsible for returning those funds.

## How Much Can I Contribute?

During open enrollment (or your 31-day enrollment period), you should estimate what you will spend during the next Plan Year (or the balance of the current Plan Year) (January 1 to December 31, plus the 2½ month grace period, see below) on unreimbursed medical expenses. We will deduct from your paycheck the amount of money you choose to set aside, in equal amounts over the course of the calendar year.

*You may elect to contribute up to \$3,000 per year to your Health Care Spending Account.*

You may elect to contribute up to \$3,000 per year to the Health Care Spending Account. There is a minimum contribution of \$120 per calendar year. If your spouse also has a health care spending account, whether through the Company or another employer, this will not affect the maximum amount of your contribution. You may each contribute the maximum amount.

The amount available to you for reimbursement for qualifying expenses incurred during the Plan Year (plus the 2½ month grace period) is the annual amount you have elected to contribute to the spending account, even if the full amount has not yet been deducted from your pay. For example, if you elect to contribute \$1,200 to the spending account, the entire \$1,200 will be available to you for reimbursement of your eligible expenses beginning January 1. *Note that there is a different rule for reimbursements from the Dependent Care Spending Account.*

## Use All the Money In Your Account

*You must request reimbursement by April 30 of the following year for health care expenses incurred during the Plan Year and the grace period (the following January 1 – March 15).*

According to IRS rules, any amounts remaining in your spending account after the deadline for submitting claims incurred during the Plan Year (plus the 2½ month grace period) will be forfeited. You may not carry forward unused amounts to the next Plan Year, and you may not transfer unused amounts from the Health Care Spending Account to another employee or to another plan or account (such as the Dependent Care Spending Account). Therefore, you should plan carefully before you make your annual contribution election. Any

forfeited amounts are used by American Water to reduce future administrative expenses.

The claims accumulation period for the Health Care Spending Account is 14½ months – the current 12-month Plan Year (January 1 – December 31) plus the period January 1 through March 15 of the following calendar year. The deadline to submit claims for reimbursement from your Health Care FSA is April 30 of the following year. You must be an active participant or COBRA participant as of December 31 in order to take advantage of the grace period. Expenses incurred during the grace period that are not applied against Health Care Spending Account balance for the prior Plan Year can be applied against the Health Care Spending Account for the current Plan Year. For example, if you establish a Health Care Spending Account for 2007, eligible expenses incurred during the period January 1, 2008 – March 15, 2008, can be applied against your 2007 account balance. If you have exhausted your 2007 account balance or you do not submit the grace period expenses by April 30, 2008, you can apply those expenses against your 2008 Health Care Spending Account, if any. If you do not have a 2008 Health Care Spending Account, you would not be able to be reimbursed for those grace period expenses.

### **Can I Change the Amount of My Contributions?**

You can start, stop, or change the automatic deductions from your paycheck during the calendar year only if you have a change in status (as listed below). The change in status must be on account of, and correspond with, a change in status affecting eligibility. The following events are changes in status:

- **Change in employee’s legal marital status** (marriage, death of spouse, divorce, legal separation, or annulment).
- **Change in the number of employee’s dependents** (gain a child through birth, adoption, placement for adoption, or newly-eligible dependent; loss of dependent through death).
- **Change in dependent’s eligibility status** (dependent qualifies or no longer qualifies because of age, student status, or marriage).

### **Expenses Eligible for Reimbursement**

Only “qualifying” expenses can be reimbursed through the Health Care Spending Account. These include:

- Medical, dental, and vision care expenses incurred by you or an eligible dependent in the diagnosis, treatment, or prevention of disease, including prescription drug expenses and transportation or lodging expenses incurred in receiving treatment.
- Certain other medical expenses not covered by your medical insurance.

- Deductibles or copayments you have paid under any type of health care plan.
- Over-the-counter medicines and drugs purchased without a prescription, provided they are for the diagnosis, cure, mitigation, treatment, or prevention of disease or for the purpose of affecting any structure or function of the body. The over-the-counter drug must be more than just beneficial to general health and not “cosmetic” in nature.

Some over-the-counter drugs have a dual purpose, serving a personal/cosmetic or general health purpose as well as a medical purpose. These drugs will require a letter from a doctor stating the medical condition or disease that is being treated.

*Remember, the following lists of eligible and ineligible expenses are not complete. If you have a question as to whether or not an expense is eligible, please call Horizon FSA at (800) 224-4426.*

Keep in mind that the expenses you submit for reimbursement may not be covered or reimbursed by other insurance or another source, including a plan sponsored by your spouse’s employer, Medicare, Workers’ Compensation, automobile insurance, or any recovery or settlement from a lawsuit.

Below is a list of some of the health care expenses eligible for reimbursement from your spending account. Only healthcare expenses not reimbursed by insurance can be claimed.

For additional information, call Horizon FSA at (800) 224-4426. You can also refer to IRS Publication 502 (“Medical and Dental Expenses”). You can request a copy of Publication 502 from your local IRS office or go online at [www.irs.gov/publications/p502](http://www.irs.gov/publications/p502). But keep in mind, not all expenses listed in Publication 502 are eligible (like insurance premiums) and some expenses not listed in the publication are eligible (such as some over-the-counter drugs and medicines).

- Acupuncture (excluding remedies)
- Adoption
- Adult diapers
- Alcoholism treatment
- Ambulance
- Artificial insemination
- Artificial limbs/teeth
- Birth control
- Braille books/magazines
- Chiropractic treatment
- Christian Science practitioners
- Coinsurance/deductibles
- Contact lenses/saline solution



- Copayments
- Cosmetic Surgery:
  - to treat illness/disease
  - to improve a congenital abnormality
  - to treat injury from accident/trauma
  - to improve a disfiguring deformity
- Crutches
- Deductibles
- Dental treatment and oral surgery (non-cosmetic only)
- Dentures
- Diagnostic fees
- Dietary supplements and vitamins with doctor's letter of medical necessity
- Doctor fees (cosmetic procedures not eligible)
- Drug addiction treatments
- Drug and medical supplies (i.e. syringes, needles, etc.)
- Excess of reasonable and customary charges scheduled, annual, or lifetime maximums
- Eye care/exams
- Eye surgery (cataracts, LASIK, etc.)
- Eyeglasses (prescription only)
- Guide dogs
- Hearing aids/exams
- Hearing devices and batteries
- Home health care
- Hospital bills
- Insulin
- In-vitro fertilization
- Laboratory fees
- Nursing home costs
- Orthodontia (non-cosmetic only)
- Orthopedic devices
- Over-the-counter drugs that are medically necessary like allergy medications, aspirin, or antacids (see list below)
- Oxygen
- Prescribed medicines
- Psychiatric treatment
- Psychologist's fees
- Routine physicals and other non-diagnostic services or treatments
- Smoking-cessation over-the-counter drugs

- Smoking cessation programs
- Specialized car equipment for disabled persons
- Speech therapy
- Sterilization
- Surgical fees
- Transplants (except hair)
- Vaccinations and immunizations
- Vitamins, with doctor's letter of medical necessity
- Weight loss programs
- Weight-loss over-the-counter drugs with doctor's letter of medical necessity
- Well-baby care
- Wheelchairs
- X-ray fees

### **Over-The-Counter Items**

The following over-the-counter items qualify for reimbursement under the Health Care FSA Plan:

- Antiseptics
- Asthma medications
- Cold, flu, and allergy medications
- Diabetic supplies
- Ear/eye care
- Health aids
- Pain relief
- Personal test kits
- Skin care
- Stomach care

### **Dual Use Items**

The following dual use items qualify for reimbursement under the Health Care Spending Account with a letter of medical necessity from the patient's doctor:

- Adhesive or elastic bandages
- Blood pressure meter
- Cold or hot compresses
- Eye drops
- Foot spa
- Gauze and tape
- Gloves and masks
- Herbs
- Leg or arm braces

- Massagers
- Minerals
- Multivitamins
- Saline nose drops
- Special supplements
- Special teeth cleaning system
- Thermometers

### **Expenses Not Eligible for Reimbursement**

The following are not considered qualifying healthcare expenses and cannot be reimbursed from the Health Care Spending Account:

- Bleaching/bonding of teeth
- Contact lens insurance
- Cosmetic surgery, unless necessary to correct a deformity which is congenital or which resulted from a disfiguring illness or an injury resulting from an accident or trauma
- Dancing lessons
- Diaper services for children
- Electrolysis
- Expenses for general health purposes, such as fitness, exercise, or health club dues unless recommended by a doctor for a particular medical condition
- Expenses for weight loss programs *unless* recommended by a doctor to treat obesity
- Expenses in excess of the amount you have elected to contribute to the Health Care Spending Account
- Expenses of someone who is not an eligible dependent
- Funeral expenses
- Hair restoration (procedures, drugs, or medications)
- Hair transplants
- Health club or gym memberships for general health
- Household help
- Insurance premiums (including COBRA premiums)
- Liposuction
- Marriage and family counseling
- Maternity clothes
- Over-the-counter items, drugs, or medications that are not medically necessary or are not prescribed by your doctor
- Premiums you or your spouse pay for insurance coverage
- Rogaine, when used for cosmetic purposes; that is, to stimulate growth, and not for a specific medical condition

- School tuition
- Swimming lessons
- Transportation costs of a disabled person to and from work
- Vacation or travel costs to improve health
- YMCA/YWCA memberships

This list is intended to give you a general description of expenses not eligible for reimbursement through the spending account. *There may be other expenses, in addition to those listed above, which are not eligible.*

### **Over-the-Counter Expenses Not Eligible for Reimbursement**

The following over-the-counter items do not qualify for reimbursement from the Health Care FSA:

- Aromatherapy
- Baby bottles and cups
- Baby oil
- Baby wipes
- Breast enhancement system
- Cosmetics
- Cotton swabs
- Dental floss
- Deodorants
- Facial care
- Feminine care
- Fragrances
- Hair regrowth
- Low "carb" foods
- Low calorie foods
- Oral care
- Petroleum jelly
- Shampoo and conditioner
- Skin care
- Spa salts
- Sun tanning products
- Toothbrushes

### **Submitting Claims**

You may be reimbursed from your Health Care Spending Account by completing a *Claim for Reimbursement* form, which can be downloaded from [www.horizon-healthcare.com/fsa](http://www.horizon-healthcare.com/fsa).

Any itemized bills that you submit should contain, at a minimum, the following information:

- The name of the patient and the employee,
- The date(s) the services were provided,
- A description of the service or item provided,
- The name and address of the provider,
- The cost of the service or item.

Sign and date the claim form. Attach copies of bills, invoices, or other written statements from a third party that support each reimbursement request and mail or fax to:

**Healthcare**  
**3 Penn Plaza East PP-05S**  
**Newark, NJ 07105-2200**  
**Fax: (973) 466-6499 or (973) 274-2215**

You will receive an Explanation of Payment (EOP) statement from Horizon detailing the status of your account with each reimbursement.

## **Family and Medical Leaves of Absence**

If you take a Family and Medical Leave of Absence (FMLA Leave) from American Water, your pre-tax payroll deductions to the Health Care Spending Account will stop. You may continue to make contributions on an after-tax basis only by sending a monthly check to American Water.

## **Termination of Employment**

If you terminate or retire from American Water, your pre-tax payroll deductions to the Health Care Spending Account will stop. Under certain circumstances, you may continue participating under COBRA and make contributions on an after-tax basis by sending a monthly check to American Water.

You may still continue to submit claims for reimbursement of expenses incurred **before** your date of termination.

## *The Dependent Care Spending Account*

*The cost of caring for your dependents while you work can be more affordable when you participate in the American Water Dependent Care Spending Account.*

The Dependent Care Spending Account allows you to contribute money on a pre-tax basis to an account set up for you. These amounts can be used to reimburse you for most daycare or eldercare expenses you might incur for your qualifying dependents.

Here is an example of the potential tax savings with a Dependent Care Spending Account:

	<b>With Account</b>	<b>Without Account</b>
Annual Family Income	\$50,000	\$50,000
Pre-Tax Contributions to Account	\$ 5,000	None
Taxable Income	\$45,000	\$50,000
Federal, State, and Social Security Taxes	\$11,993	\$13,325
After-Tax Dependent Care Expenses	None	\$ 5,000
Net Spendable Income	\$33,007	\$31,675
<b>Tax Savings (Extra Take-Home Pay)</b>	<b>\$ 1,332</b>	

*Example uses tax rates of 15% federal, 4% state, and 7.65% Social Security*

### **Eligibility**

If you are a regular full-time eligible employee (see "Eligibility" above), you are eligible to participate in the Dependent Care Spending Accounts as of the first day of the month following completion of one full month of continuous employment. You may enroll by completing and signing the appropriate Flexible Spending Account section on your Enrollment Form. If you are newly hired, **you must enroll** and make your contribution election within the 31-day enrollment period. You can enroll by completing and signing the Flexible Spending Account section on your Enrollment Form. You will have the opportunity to change your elections in the fall of every year, effective for the upcoming plan year. You are not permitted to make changes to your election amount during the Plan Year, except under certain circumstances (see page 135).

## Qualifying Dependents

Expenses are reimbursable for care of the following qualifying dependents:

- your child, grandchild, brother or sister who is under age 13, who resides in your household for more than one-half of the year and who does not provide more than one-half of his or her own support for the year;
- a disabled spouse who resides in your household for more than one-half of the year; and
- a disabled relative or household member who is principally dependent on you for support and who resides in your household for more than one-half of the year.

In the case of a child who receives over one-half of his or her support during the calendar year from his or her parents (i) who are divorced or legally separated under a decree of divorce or separate maintenance, (ii) who are separated under a written separation agreement, (iii) who live apart at all times during the last six months of the year, (iv) who have agreed that the custodial parent will not claim the child as an income tax exemption, and (v) where such child is in the custody of one or both parents for more than one-half of the year, such child will be considered the dependent of both parents, regardless of the child's place of residence or the amount of support provided by either parent. Contact your tax advisor or refer to IRS Publication 503 (Child and Dependent Care Expenses) for more information.

## How the Account Works

When you have eligible dependent care expenses, you pay the bill and submit a reimbursement claim to Horizon, along with a copy of the bill. You can be reimbursed for these expenses from your account by filing a claim form, **assuming that you have enough money in your account**. If not, you will be reimbursed up to the amount in your account and the remainder of the claim will be held until the balance in your Dependent Care Spending Account is sufficient to cover the bill.

Keep in mind, however, that because you are contributing to the spending account through payroll deductions, you will have a period of increased expenses. You will have to pay your dependent care provider, as well as have payroll deductions, before receiving reimbursement from your account.

## How Much Can I Contribute?

You may contribute up to a maximum of \$5,000 per year, regardless of the actual number of qualifying dependents you have. Normally, amounts reimbursed from your Dependent Care Spending Account are tax-free to you. However, federal law states that the amount excluded from your gross income cannot exceed, in any calendar year (under all

dependent care plans in which you or your spouse may participate) the lesser of:

- \$5,000 (\$2,500 if you are married and filing separate federal income tax returns);
- Your annual income; or
- Your spouse's annual income.

If your spouse is (1) a full-time student for at least five months during the year or (2) physically and/or mentally disabled, there is a special rule to determine his or her annual income. To calculate the income, determine your spouse's actual taxable income (if any) earned each month that he or she is a full-time student or disabled. Then, for each month, compare this amount to either \$250 (if you claim expenses for one dependent) or \$500 (if you claim expenses for two or more dependents). The amount you use to determine your spouse's annual income is the greater of the actual earned income or 12 times the assumed monthly income amounts of either \$250 or \$500.

If you are married and filing separate federal income tax returns, the \$2,500 limit described above will not apply if you are (1) legally separated or (2) separated for more than six (6) months and pay for more than half of the household expenses.

By making an election under the Plan, you are representing to the Company that your contributions to the Plan are not expected to exceed these limits.

To qualify for tax-free treatment, you are required to list on your federal income tax return the names and taxpayer identification numbers of any person who provided you with dependent care services during the calendar year for which you have claimed a tax-free reimbursement. The identification number of a care provider who is an individual and not a care center is that individual's Social Security number. You should make your care provider aware of this reporting requirement.

*You may elect to contribute up to \$5,000 per year (or your or your spouse's earned wages, whichever is less) to your Dependent Care Spending Account.*

In addition, your Dependent Care Spending Account contribution can never be more than your earned wages or your spouse's earned wages, whichever is less. If your spouse is a full-time student, the IRS considers him or her to be gainfully employed, with earned income of \$250 per month (if you have one qualifying dependent) or \$500 per month (if you have two or more qualifying dependents) for each month the spouse is a student. To be considered a "full-time student" as defined by the IRS, your spouse must maintain full-time status at a college or university during at least five months of the year.



## Determining How Much to Contribute

The amount you elect to contribute will depend upon the amount you anticipate you will need to cover your dependent care expenses for the Plan Year (January 1 – December 31). You should compare the tax benefit you would receive with the Dependent Care Spending Account to the benefit that you would receive with the Federal child and dependent care tax credit (see below), and then choose between them. For additional details about the Federal tax credit, see IRS Publication 503 (“Child and Dependent Care Expenses”) and IRS Tax Topic 602 ([www.irs.gov/taxtopics/tc602.html](http://www.irs.gov/taxtopics/tc602.html)). You can request a copy of Publication 503 from your local IRS office or go online at [www.irs.gov/publications/p503](http://www.irs.gov/publications/p503).

**Federal Earned Income Credit.** A tax credit available under current tax law is the earned income credit. This credit also reduces the federal tax you have to pay on a dollar-for-dollar basis, but is calculated somewhat differently from the child care credit described above. The credit is available to individuals with a child who is under age 19 (under age 24 if a student) or who is totally and permanently disabled. An additional credit is available to individuals with a child who is under one year old. The credit does not depend on the amount you pay in child care expenses. The earned income credit has no effect on the amount you can contribute under the Dependent Care Spending Account for dependent care expenses, and the earned income credit cannot be claimed for any individual for whom you claim the child care credit described above. Moreover, the use of the Dependent Care Spending Account may result in a reduction in your taxable income thus qualifying you for the earned income credit where you would not otherwise have qualified.

## Use All the Money in Your Account

You must request reimbursement by March 31 of the following year for dependent care expenses incurred on or before December 31 of each Plan Year.

According to IRS rules, any amounts remaining in your spending account after the deadline for submitting claims for the Plan Year will be forfeited. You may not carry forward unused amounts to the next Plan Year, and you may not transfer unused amounts from the Dependent Care Spending Account to another employee or to another plan or account (such as the Health Care Spending Account). Therefore, you should plan carefully before you make your annual contribution election. Any forfeited amounts are used by American Water to reduce future administrative expenses.

## Expenses Eligible for Reimbursement

The following expenses may be reimbursed so that you, the employee (and your spouse, if you are married), can work or look for work. There is an exception to this rule if you or your spouse work part-time and the payment for care must be made on a periodic (for example, weekly or monthly) basis. In this case, expenses for both work and non-work days are eligible. If payment is made on a daily basis, expenses must be allocated between work and non-work days. Similarly, if you or your spouse are not working due to illness, and you must pay for care on a periodic basis, expenses for nonwork days are eligible if the absence is considered short and temporary.

Expenses may also be reimbursed so that your spouse can attend school full-time or if your spouse is physically or mentally unable to care for himself or herself.

*You may receive reimbursement from your account for expenses that have been incurred for services rendered during the Plan Year. In order to be reimbursed for these expenses, the tax ID number or Identification number of the provider must be submitted.*

- Qualified child or adult day care center expenses (if the center provides care for more than six non-resident persons, the center must meet state or local regulations and receives a fee for such services, whether or not for profit).
- Before-school care, after-school care, or extended day programs (supervised activities for children after the regular school program) if used to enable the employee and spouse to work.
- A babysitter or companion inside or outside the home.
- A housekeeper, nanny, or au pair to the extent the expenses are for the care of a qualifying individual.
- A relative (who is not your dependent nor your child under age 19) who cares for a dependent.
- Someone who cares for an elderly or disabled dependent in your home.
- Nursery school or pre-kindergarten.
- Agency, application, deposit, or other registration fees if necessary to obtain the related care. Fees should not be reimbursed until care is provided, and fees that are forfeited (for example, because the employee selects a different provider) do not qualify.
- Custodial expenses for a dependent over age 13, not attributable to medical services, provided the qualifying individual spends at least eight hours each day in your home.
- Summer day camp tuition (including specialty camp) or a similar program to care for a qualifying individual. Separate equipment or similar charges (e.g., a laptop rental fee) do not qualify.

- FICA and FUTA taxes of day care provider, as long as the overall expenses of the care provider qualify.
- Late fees charged to care for the child because the child was picked up late. Late fees charged because the childcare bill was paid late do not qualify.
- Sick-child facility expenses (care to enable the employee to go to work when the child is ill).
- Transportation costs to and from the location where the care or program is provided, if the expense is part of the cost of the program.

### **Expenses Not Eligible for Reimbursement**

Expenses ineligible for reimbursement include the following:

- Payments for babysitters when you are not working, such as in the evening or on weekends.
- Private school tuition (except before-school and after-school care).
- Educational expenses for children in kindergarten or higher.
- Boarding school tuition.
- Overnight camp expenses.
- 24-hour-a-day nursing home expenses.
- Transportation costs to and from the location where the care or program is provided, unless the expense is part of the cost of the program.
- Expenses for food, clothing, education, or entertainment incurred for the normal care of an eligible dependent, unless these expenses are incidental and cannot be separated from the cost of care.
- Cost for care that enables your spouse to do volunteer work.

This list is intended to give you a general description of expenses not eligible for reimbursement through the spending account. There may be other expenses in addition to those listed above which are not eligible.

### **Can I Change the Amount of My Contributions?**

You can start, stop, or change the automatic deductions from your paycheck during the calendar year if there is a change in your dependent care provider, if there is a change in the cost of dependent or if your dependent no longer meets the definition of qualifying individual. Here are some examples of situations in which you can change your election:

- Change from one childcare center to another and the new center charges a different rate.

## Submitting Claims

- Change in a home childcare provider, including a change in a nanny-sharing arrangement.
- A qualifying child reaches age 13 and is no longer an eligible dependent under the Dependent Care Spending Account.
- The employee marries and the new spouse has dependent children, increasing dependent care costs.
- Child of divorced parents switches residence between parents.

You may be reimbursed from your Dependent Care Spending Account by completing a Claim for Reimbursement form, which can be downloaded from [www.horizon-healthcare.com/fsa](http://www.horizon-healthcare.com/fsa). You must submit the form along with proof of payment for the services (such as receipts, statements, canceled checks, etc.).

Any itemized bills that you submit should contain, at a minimum, the following information

- The dependent's name and age,
- The nature of the care provided,
- The date(s) the care was provided,
- The amount paid for the care,
- The dependent's relationship to you, and
- The name and taxpayer identification number (or Social Security number) of the care provider.

Sign and date the claim form. Attach copies of bills, invoices, or other written statements from a third party that support each reimbursement request and mail or fax to:

**Horizon Healthcare**  
**3 Penn Plaza East PP-05S**  
**Newark, NJ 07105-2200**  
**Fax: (973) 466-6499 or (973) 274-2215**

Remember that you are entitled to reimbursement only *after* the care has been provided, even if you pay for dependent care in advance.

You will receive an Explanation of Payment (EOP) statement from Horizon detailing the status of your account with each reimbursement.

## Family and Medical Leaves of Absence

If you take a Family and Medical Leave of Absence (FMLA Leave) from American Water, your pre-tax payroll deductions to the Dependent Care Spending Account will stop. You may submit claims for reimbursement for care provided through your last day of work before your leave began.

## **Termination of Employment**

If you terminate or retire from American Water, your pre-tax payroll deductions to the Dependent Care Spending Account will stop. You may still continue to submit claims for reimbursement of expenses incurred **before** your date of termination. Expenses for care provided after your date of termination are not eligible for reimbursement. COBRA continuation coverage does not apply to the Dependent Care Spending Account.

***Disability Coverage***  
***(Sick Leave, STD, and LTD)***

---

## *Disability Benefits*

Disability benefits provide income protection when you are unable to work because of an extended illness or injury. American Water provides you with paid sick leave, short-term disability (STD), and long-term disability (LTD) benefits – at no cost to you.

You are eligible for disability benefits (sick leave, STD, and LTD) if you are a full-time eligible employee (see "Eligibility" above). Part time employees and temporary employees are not eligible, unless specified by state laws.

Your eligibility date is the first day of the month following completion of one full month of continuous service, provided you are then actively working or would have been able to work had you been scheduled to work that day. If you are on a layoff, on disability, or on leave of absence on your eligibility date, coverage or an increase in coverage will begin on the day you return to active full-time work for one full day.

The table below summarizes the Plan's disability benefits.

---

## *Sick Leave Policy*

Effective July 1, 2001, all then-current employees were eligible to bank their sick leave under the existing policy effective June 30, 2001. Every employee is eligible for 2 weeks of sick leave per calendar year. Employees must use their two weeks of annual sick leave before having to access sick time in their bank. The sick leave bank (which pays 100% of pay) must be used before receiving short-term disability (which pays only 75% of pay). However, the sick time and short-term disability run concurrently; therefore, if you have used 15 weeks of sick time, only 11 weeks of short-term disability remain. Once the bank has been exhausted, it will not be reinstated. Unused sick days cannot be carried over into the next calendar year. Unused sick leave will not be paid out upon termination of severance.

## *Short Term Disability Insurance Benefits*

If you are still disabled after your 2 weeks of paid sick leave and sick bank, STD coverage will start paying benefits. You will receive 75% of your base pay each week for 24 weeks (unless superseded by state law), for a combined duration of 26 weeks of payments.

A “disability absence” is time lost from work because of a non-occupational injury or illness which started while you were covered under this Plan.

*Note: Short Term Disability does not begin until you have used your 2 weeks of sick leave and all accumulated banked sick time.*

**Example:** Tony has completed 10 years of service as of June 30, 2001. This entitles him to 10 weeks of banked sick leave. On June 30, 2006, he suffers an illness that lasts 15 weeks.

- For the first 2 weeks, Tony will use his 2 weeks of sick leave at 100% of base pay.
- For the next 10 weeks, Tony will use his sick leave bank at 100% of base pay.
- For the next 3 weeks, Tony will receive 75% of his base pay under the STD plan.
- If Tony’s disability lasts more than 26 weeks, he would start to receive LTD benefits of 60% of his base pay for as long as he remained disabled.

<b>Sick Leave</b>	2 weeks at 100% of pay each year
<b>Sick Bank (if available)</b>	100% of pay if you have banked sick leave remaining
<b>Short-Term Disability (STD)</b>	75% of base pay, which ends when Sick Leave, Sick Bank, and STD equal 26 weeks combined
<b>Long-Term Disability (LTD) BEGINS AFTER 26 WEEKS</b>	<ul style="list-style-type: none"> <li>• 100% of pay for any unused banked sick leave in excess of 24 weeks</li> <li>• 100% of pay for unused eligible vacation time</li> <li>• 60% of base pay (up to \$15,000 benefit per month), with offsets, to age 65, as long as you remain disabled</li> </ul>

If your banked sick leave exceeds 26 weeks, you will continue to receive 100% of base pay until your sick leave is exhausted. Even though LTD benefits begin after 26 weeks, they are offset by your banked sick leave. Since you will already be receiving 100% of pay



from American Water, you will not receive an additional check for LTD benefits (but your period of disability will be running). When your banked sick leave is exhausted, you have the option of taking any unused eligible vacation time, which will extend your 100% of pay.

Your benefit amount will be reduced by any weekly amount for which you are eligible under any Workers' Compensation or similar law that pays you for time lost from work.

Benefits start on Day 8 of a disability due to illness, including pregnancy, and on Day 1 of a disability due to injury. You must report your case to Aetna Managed Disability at (800) 804-5329 if you are (or expect to be) absent from work for more than 5 consecutive workdays. Even if you are receiving 100% of pay, **you must register your disability with Aetna.** You will not be eligible for STD benefits for any period of time in which you are eligible to receive paid sick leave, and the combination of paid sick leave, vacation, and STD benefits will not exceed 26 weeks.

You must provide a doctor's certification that you are disabled because of the specific condition. Aetna may request any additional evidence it believes is necessary before deciding that benefits are payable.

More than one disability absence will be part of the same period of disability:

- If it is due to the same or a related cause, and
- If it is separated by less than 2 consecutive weeks of full-time work.

Your Maximum Period of Payment starts over if:

- A new disability absence is due to a cause different from that of any prior disability, and
- It is separated from the prior disability by at least one day of full-time active work.

---

## ***STD Benefit Limitations***

No benefits are payable for:

- Days on which you do work for pay or profit.
- Any period of time you are not under a doctor's care. You must have been seen in person and treated by a doctor to be deemed under his or her care.

---

## *Coverage for Occupational Illness or Injury*

This Plan pays a weekly benefit if you are absent from work, while covered, because of an illness or injury resulting from employment with American Water. However, the Weekly Benefit amount will be reduced by the weekly amount for which you are eligible for time lost under any Workers' Compensation law or any other similar law or doctrine. This benefit runs concurrently with sick leave

---

## *Submitting STD Claims*

To apply for benefits under the Short Term Disability Plan, contact Aetna Managed Disability at **(800) 804-5329**.

To receive disability benefits, you must file a claim within 31 days of your disability. Even if you are using sick time, **you must register your disability with Aetna**. Benefits will begin as soon as Aetna receives the information to verify your disability.

While you are receiving STD benefits, you may be required to periodically provide Aetna with additional medical information from your doctor documenting your continued disability. Aetna may also require that an appointed doctor examine you in order to verify your disability.

**It is your responsibility to provide Aetna with the requested documentation supporting your claim. Otherwise, your benefits will stop.**

---

## *Long Term Disability (LTD) Benefits*

If you remain disabled after exhausting your paid sick leave and STD benefits, you are eligible to receive LTD benefits. You will receive a scheduled monthly benefit equal to a percentage of your pre-disability earnings.

The Waiting Period before LTD benefits begin is the greater of:

## Waiting Period

- The first 26 weeks of a period of disability; and
- The period of time when disability benefits are payable from any short-term disability benefits or salary continuation program sponsored by your Employer. This could occur if banked sick time exceeds 26 weeks.

If you are unable to earn more than 80% of your adjusted predisability earnings solely due to disease or injury, you will not be deemed to have performed the material duties of your own occupation on that day.

## Scheduled Monthly Benefit

The monthly LTD benefit is 60% of your monthly predisability earnings. Benefits will be reduced by “other income benefits,” as described on page 145.

The maximum monthly LTD benefit is \$15,000.

---

## *Total Disability*

For purposes of receiving LTD benefits, you are deemed to be totally disabled while either of the following applies to you:

- In the first 24 months of a period of disability:  
You are unable, solely because of injury or disease, to perform the material duties of your own occupation. If you start work at a reasonable occupation, you will no longer be deemed totally disabled.
- After the first 24 months of a period of disability:  
You are unable, solely because of injury or disease, to work at any reasonable occupation.

You will not be deemed to be performing the material duties of your own occupation or working at a reasonable occupation on any day if:

- You are performing at least one (but not all) of the material duties of your own occupation or you are working at any occupation (full-time or part-time); and
- Solely due to disease or injury, your income from either your own occupation or any occupation is 80% or less of your adjusted predisability earnings.

“Reasonable occupation” is any gainful activity for which you are, or may reasonably become, suited because of your education, training, or experience. It does not include work under an Approved

Rehabilitation Program. This determination will be made by Aetna in its sole discretion.

### **When Disability Period Begins**

A period of “total disability” begins on the first day you are totally disabled as a direct result of a significant change in your physical or mental condition that happens while you are covered under this Plan.

You must be under the care of a doctor. (You will not be deemed to be under the care of a doctor on any given day unless your doctor has seen and treated you in person for the disease or injury that caused the total disability in the prior 31-day period.)

### **When Disability Period Ends**

Your period of total disability ends on the first to occur of:

- The date you are not totally disabled.
- The date you start work at a reasonable occupation.
- The date you fail to give proof that you are still totally disabled.
- The date you refuse to be examined.
- The date you cease to be under a doctor’s care.
- The expiration date of the Maximum Benefit Duration shown on the Summary of Coverage.
- The date you are not undergoing effective treatment for alcoholism or drug abuse, if your disability is caused to any extent by alcoholism or drug abuse.
- The date you have income from any employer or from any occupation for compensation or profit equal to more than 80% of your adjusted predisability earnings.
- The date you fail to give proof that you are unable to perform the duties of any occupation for compensation or profit equal to more than 80% of your adjusted predisability earnings.
- The date of your death.
- The day after Aetna determines you are able to participate in an Approved Rehabilitation Program and you refuse to do so.

Also, a period of total disability will end after 24 monthly benefits are payable if it is determined that the disability is, at that time, caused to any extent by a mental condition (including conditions related to alcoholism or drug abuse) described in the most current edition of the Diagnostic and Statistical Manual of Mental Disorders (called “DSM”), published by the American Psychiatric Association.

Two exceptions to this rule apply if you are confined as an inpatient in a hospital or treatment facility (see "Types of Facility" on page 156) for that condition at the end of the 24 months.

- If the inpatient confinement lasts less than 30 days, the period of total disability will cease when you are no longer confined.
- If the inpatient confinement lasts 30 days or more, the period of total disability may continue until the date you have not been confined for that condition for a total of 90 days during any 12-month period.

The Separate Periods of Total Disability section below does not apply beyond 24 months to periods of disability that are subject to the above paragraph.

### **Separate Periods of Disability**

Once a period of total disability has ended, any new period of disability will be treated separately.

However, 2 or more separate periods of total disability, due to the same or related causes and separated by less than 6 months, will be deemed to be one period of total disability. Only one waiting period will apply.

Any day on which, solely due to disease or injury, your income is less than or equal to 80% of your adjusted predisability earnings, you will not, on that day, be deemed to be working at:

- your own occupation; or
- any reasonable occupation.

The first period will not be included if it began while you were not covered under this LTD Plan.

---

### ***Other Income Benefits***

### **Other Income Benefits Which Reduce Your Monthly LTD Benefit**

Other income benefits are:

- 50% of any award provided under The Jones Act or The Maritime Doctrine of Maintenance, Wages and Cure.
- Disability, retirement, or unemployment benefits required or provided for under any law of a government. Examples are:
  - Unemployment compensation benefits.

- Temporary or permanent, partial or total disability benefits under any state or federal workers' compensation law or any similar law, which are meant to compensate the worker for any one or more of the following: loss of past and future wages; impaired earning capacity; lessened ability to compete in the open labor market; any degree of permanent impairment; and any degree of loss of bodily function or capacity.
- Automobile no-fault wage replacement benefits to the extent required by law.
- Statutory disability benefits.
- Benefits under the Federal Social Security Act, the Railroad Retirement Act, the Canada Pension Plan, and the Quebec Pension Plan.
- Veterans' benefits.
- Disability or unemployment benefits under:
  - any group insurance plan.
  - any other type of coverage for persons in a group. This includes both plans that are insured and those that are not.
- Full retirement benefits for which you are or may become eligible under a group pension plan at the later of age 62 and the plan's normal retirement date, but only to the extent that such benefits were paid for by an employer.
- Retirement benefits received under any group pension plan, but only to the extent that such benefits were paid for by an employer.
- Disability payments that result from the act or omission of any person whose action caused your disability. These payments may be from insurance or other sources.
- Disability benefits under any group mortgage or group credit disability plan.

Other income benefits include those payable to you, your spouse, your children, or your dependents, due to your disability or retirement.

Increases in the level of “other income benefits” due to the following **will reduce** your monthly LTD benefits:

- a change in the number of your family members;
- a recomputation or recalculation to correct or adjust your benefit level as first established for the period of total disability; or
- a change in the severity of your disability.

## Effect of Cost-of-Living Increases

Cost-of-living increases in the level of other income benefits received from a governmental source during a period of total disability **will not reduce** your monthly LTD benefits.

Cost-of-living or general increases in the level of other income benefits from a **non**-governmental source during a period of total disability **will not reduce** your monthly LTD benefits to the extent they are based on the annual average increase in the Consumer Price Index.

## Increases in Other Income Benefits Which Do Not Reduce Your Monthly Benefit

The amount of any retirement or disability benefits you were receiving from the following sources before the date you become disabled under this LTD Plan **will not reduce** your monthly benefits:

- a military and other government service pensions;
- retirement benefits from a prior employer; and
- veterans' benefits for service related disabilities.

The amount of any income or other benefits you receive from the following sources **will not reduce** your monthly benefits:

- profit-sharing plans,
- thrift plans,
- 401(k) plans,
- Keogh plans,
- employee stock option plans, or
- tax sheltered annuity plans.

---

## *Predisability Earnings*

This is the amount of salary or wages you were receiving from American Water on the day before a period of disability started, calculated on a monthly basis.

It will be figured from whichever rule below applies to you:

- If you are paid on an annual basis, your monthly salary is 1/12th of your annual salary.
- If you are paid on an hourly basis, the calculation of your monthly wages is based on your hourly pay rate multiplied by the number of hours you are regularly scheduled to work per month; but not more than 173 hours per month.
- If you do not have regular work hours, the calculation of your monthly salary or wages is based on the average number of hours you worked per month during the last 12 calendar months (or

during your period of employment if fewer than 12 months); but not more than 173 hours per month.

### **What's Included in Salary or Wages**

Included in salary or wages are:

- Pre-tax contributions you make under the Medical Plan, Dental Plan, Vision Plan, Health Care Spending Account or Dependent Care Spending Account
- Salary deferrals you make under an American Water 401(k) Plan
- Salary deferrals you make under an executive nonqualified deferred compensation agreement

### **What's Not Included in Salary or Wages**

Not included in salary or wages are:

- Awards and bonuses
- Overtime pay
- Contributions made by the Company to any deferred compensation arrangement or pension plan

A retroactive change in your rate of earnings will not result in a retroactive change in coverage.

---

## ***Benefit Adjustment During Return to Work***

If, while monthly benefits are payable, you have income from:

- any employer, or
- any occupation for compensation or profit,

which is more than 20% of your adjusted predisability earnings; the monthly benefit as figured above will be adjusted as follows:

- During the first 12 months that you have such income, the monthly benefit will be reduced only to the extent the amount of that income and the monthly benefit payable, as figured above, exceeds 100% of your adjusted predisability earnings.
- Thereafter, the monthly benefit will be the product of the following:

(A divided by B) x C where:

A = Your adjusted predisability earnings minus such income.

B = Your adjusted predisability earnings.

C = The monthly benefit figured without regard to this paragraph.



In figuring the monthly benefit, other income benefits do not include income from any employer or income from any occupation for compensation or profit.

---

### *Maximum Benefit Duration*

Your period of disability will end as follows (unless it ends earlier for one or more of the reasons stated elsewhere in this booklet):

- If your period of total disability starts before your 62<sup>nd</sup> birthday, it will end with the calendar month in which you reach age 65.
- If your period of total disability starts on or after your 62<sup>nd</sup> birthday, it will end when the number of months of total disability expire (after the waiting period is met) as figured from the following schedule:

#### **Maximum Benefit Duration Schedule**

<b>Age When Period of Total Disability Starts</b>	<b>Months of Total Disability</b>
62 but less than 63	42 months
63 but less than 64	36 months
64 but less than 65	30 months
65 but less than 66	24 months
66 but less than 67	21 months
67 but less than 68	18 months
68 but less than 69	15 months
69 and over	12 months

---

### *Pregnancy Coverage*

Benefits are payable on the same basis as for a disease if a female employee, while covered under this Plan, is absent from active work

because of a totally disabling pregnancy-related condition. A doctor must certify in writing that the employee is totally disabled because of the condition. Further, Aetna may request additional evidence before deciding that benefits are payable.

If, during the 3 months before coverage began, services are provided or supplies are received in connection with a pregnancy or a pregnancy is confirmed, the pregnancy is a preexisting condition whether or not the pregnancy commenced during that 3-month period.

---

### *Adjustment Rule*

If, for any reason, a person is entitled to a different amount of coverage, coverage will be adjusted as provided elsewhere in the plan document on file with your Employer. Any increase is subject to any Active Work Rule described in Effective Date of Coverage section of this Summary of Coverage.

Benefits for claims incurred after the date the adjustment becomes effective are payable in accordance with the revised plan provisions. In other words, there are no vested rights to benefits based upon provisions of this Plan in effect prior to the date of any adjustment.

---

### *Limitations That Apply to Long Term Disability Coverage*

Long Term Disability Coverage does not cover any disability that:

- Is due to intentionally self-inflicted injury (while sane or insane).
- Results from your commission of, or attempting to commit, an assault, battery, or felony.
- Is due to war or any act of war (declared or not declared).
- Is due to: insurrection; rebellion; or taking part in a riot or civil commotion.
- Starts during the first 12 months of your current Long Term Disability Coverage, if it is caused or contributed to by a "preexisting condition." A disease or injury is a preexisting

condition if, during the 3 months before the date you last became covered:

- it was diagnosed or treated; or
- services were received for the disease or injury; or
- you took drugs or medicines prescribed or recommended by a doctor for that condition.

In the case of pregnancy, see “Pregnancy Coverage” above for rules.

On any day during a period of disability that a person is confined in a penal or correctional institution for conviction of a criminal or other public offense, the person will not be deemed to be totally disabled; and no benefits will be payable.

---

## *When LTD Coverage Ends*

LTD coverage ends at the first to occur of:

- When employment ceases,
- When the group contract terminates as to the coverage,
- When you are no longer an eligible employee. (See "Eligibility" above.)

Ceasing active work will be deemed to be cessation of employment. If you are not at work due to one of the following, employment may be deemed to continue up to the limits shown below.

- If you are not at work due to disease or injury, your employment may be continued until stopped by your Employer, but not beyond 12 months from the start of the absence.
- If you are not at work due to temporary lay-off or leave of absence, your employment will be deemed to cease on your last full day of active work before the start of the lay-off or leave of absence.

### **Coverage After Termination**

If your coverage ends during a period of total disability which began while you had coverage, benefits will be available as long as your period of total disability continues.

---

## *Survivor Benefit*

If you die while totally disabled, the LTD plan will pay a single, lump sum benefit if there is an Eligible Survivor as defined below.

The benefit amount will be:

- 3 times the Monthly Benefit, not reduced by other income benefits, for which you were eligible in the full month just before the month in which you die.

If you die before you are eligible for one full Monthly Benefit, however, the benefit will be:

- 3 times the Monthly Benefit, not reduced by other income benefits, for which you would have been eligible if you had not died, for the first full month after the month in which you die.

### **Eligible Survivor**

An Eligible Survivor is:

- Your legally married spouse at the date of your death.
- If there is no such spouse, your biological or legally adopted child who, when you die:
  - is not married; and
  - is depending mainly on you for support; and
  - is under age 25. This age limit will not apply if the child is not capable of self-sustaining employment because of mental or physical handicap which existed before age 25.

### **Payment of Survivor Benefits**

The benefit will be paid as soon as the necessary written proof of your death and total disability status is received.

- The benefit will be paid to your eligible surviving spouse, if any. Otherwise, it will be paid in equal shares to your eligible surviving children.

Aetna, in its capacity as the provider of administrative services to this Plan, may pay the benefit to anyone who, in Aetna's opinion, is caring for and supporting the eligible survivor; or, if proper claim is made, to an eligible survivor's legally appointed guardian or committee.

---

## *Assignment of Insurance*

Coverage may be assigned only with the consent of Aetna.

---

## *How and When To Report Your LTD Claim*

- You are required to submit a claim to Aetna. If Aetna requires that claim forms be submitted, they may be obtained from Aetna. Your claim must give proof of the nature and extent of the loss. Aetna may require copies of documents to support your claim, including data about any other income benefits. You must also provide Aetna with authorizations to allow it to investigate your claim and your eligibility for and the amount of other income benefits.
- You must furnish such true and correct information as Aetna may reasonably request.
- The deadline for filing a claim for benefits is 90 days after the end of the waiting period. If, through no fault of your own, you are unable to meet the deadline for filing a claim, your claim will be accepted if you file as soon as possible; but not later than 1 year after the deadline unless you are legally incapacitated. Otherwise, late claims will not be covered.

Aetna has the right to require proof that:

- you, your spouse, child, or dependent has made application for all other income benefits which you or they are, or may be, eligible to receive relative to your disability and has made a timely appeal of any denial through the highest Administrative level. Timely appeal means making such an appeal as required, but in no case later than 60 days from the latest denial;
- the person has furnished proofs needed to obtain other income benefits;
- the person has not waived any other income benefits without Aetna's written consent; and
- the person has sent copies of documents to Aetna showing the effective dates and the amounts of other income benefits.

Aetna also requires proof:

- of income you receive from any occupation for compensation or profit; and

- if your income from any such occupation is 80% or less of your adjusted predisability earnings, proof that you are unable, due to disease or injury, to earn more than 80% of your adjusted predisability earnings.

In addition to the above, for purposes of Federal Social Security, when a timely application for benefits has been made and denied, a request for reconsideration must be made within 60 days after the denial, unless Aetna states, in writing, that it does not require you to do so. Also, if the reconsideration is denied, an application for a hearing before an Administrative Law Judge must be made within 60 days of that denial unless Aetna relieves you of that obligation.

You do not have to apply for:

- retirement benefits paid only on a reduced basis; or
- disability benefits under group life insurance if they would reduce the amount of group life insurance;

but, if you do apply for and receive these benefits, they will be deemed to be other income benefits for which proof is required.

- If you do not furnish proof of other income benefits, your benefits may be suspended or adjusted by the estimated amount of such other income benefits.

---

## *How Benefits Will Be Paid*

- Benefits will be paid to you at the end of each calendar month during the period for which benefits are payable. If a monthly benefit would be less than \$10, Aetna may make payments less often. They may be made on a quarterly, semi-annual, or annual basis. Benefits for a period less than a month will be prorated. This will be done on the basis of the ratio, to 30 days, of the days of eligibility for benefits during the month.
- Aetna, in its capacity as the provider of administrative services to this Plan, may pay up to \$1,000 of any benefit to any of your relatives whom it believes fairly entitled to it. This can be done if the benefit is payable to you and you are a minor or unable to give a valid release. It can also be done if a benefit is payable to your estate.

---

## *Examinations and Evaluations*

Aetna will have the right and opportunity to examine and evaluate any person who is the basis of any claim at all reasonable times while that claim is pending or payable. This will be done at the Plan's expense.

---

## *Legal Action*

- No legal action can be brought to recover under any benefit after 3 years from the deadline for filing claims.
- Aetna will not try to reduce or deny a benefit payment on the grounds that a condition existed before a person's coverage went into effect, if the loss occurs more than 2 years from the date coverage commenced. This will not apply to conditions excluded from coverage on the date of the loss.

---

## *Recovery of Overpayments*

If payments are made in amounts greater than the benefits that you are entitled to receive, Aetna, in its capacity as the provider of administrative services to this Plan, has the right to do any one or all of the following:

- to require you to return the overpayment on request;
- to stop payment of benefits until the overpayment is recovered;
- to take any legal action needed to recover the overpayment; and
- to place a lien, if not prohibited by law, in the amount of the overpayment on the proceeds of any other income, whether on a periodic or lump sum basis.

---

## *Types of Facility*

### **Hospital**

This is an institution that:

- mainly provides, on an inpatient basis, diagnostic and therapeutic facilities for surgical and medical diagnosis, treatment, and care of injured and sick persons; and
- is supervised by a staff of doctors; and
- provides 24 hour a day registered nursing (RN) service; and
- is not mainly a place for rest, for the aged, for drug addicts, for alcoholics, or a nursing home.

An institution which does not provide complete surgical services, but which meets all the other tests listed above, will also be deemed a hospital if:

- it provides services chiefly to patients all of whom have conditions related either by a medical specialty field or a specific disease category; and
- while confined, the patient is under regular therapeutic treatment by a doctor for the injury or disease.

### **Treatment Facility**

This is an institution (or distinct part thereof) that is for the treatment of alcoholism or drug abuse and which meets fully every one of the following tests:

- It is primarily engaged in providing on a full-time inpatient basis, a program for diagnosis, evaluation, and treatment of alcoholism or drug abuse.
- It provides all medical detoxification services on the premises, 24 hours a day.
- It provides all normal infirmary-level medical services required during the treatment period, whether or not related to the alcoholism or drug abuse, on a 24-hour daily basis. Also, it provides, or has an agreement with a hospital in the area to provide, any other medical services that may be required during the treatment period.
- On a continuous 24-hour daily basis, it is under the supervision of a staff of doctors, and provides skilled nursing services by licensed nursing personnel under the direction of a full-time registered graduate nurse.



- It prepares and maintains a written individual plan of treatment for each patient based on a diagnostic assessment of the patient's medical, psychological, and social needs with documentation that the plan is under the supervision of a doctor.
- It meets any applicable licensing standards established by the jurisdiction in which it is located.

---

## ***Third Party Liability and Subrogation***

### **General Principle**

When you receive disability benefits under the Plan which are related to disabilities for which benefits are payable under Workers' Compensation, any statute, any uninsured or underinsured motorist program, any no fault or school insurance program, any other insurance policy or any other plan of benefits, or when related expenses that arise through an act or omission of another person are paid by a third party, whether through legal action, settlement or for any other reason, you or your dependent shall reimburse the Plan for the related benefits received out of any funds or monies you recover from any third party.

### **Specific Requirements and Plan Rights**

Because the Plan is entitled to reimbursement, the Plan shall be fully subrogated to any and all rights, recovery or causes of actions or claims that you may have against any third party. The Plan is granted a specific and first right of reimbursement from any payment, amount or recovery from a third party. This right to reimbursement is regardless of the manner in which the recovery is structured or worded, and even if you have not been paid or fully reimbursed for all damages or expenses.

The Plan's share of the recovery shall not be reduced because the full damages or expenses claimed have not been reimbursed unless the Plan agrees in writing to such reduction. Further, the Plan's right to subrogation or reimbursement will not be affected or reduced by the "make whole" doctrine, the "fund" doctrine, the "common fund" doctrine, comparative/contributory negligence, "collateral source" rule, "attorney's fund" doctrine, regulatory diligence or any other equitable defenses that may affect the Plan's right to subrogation or reimbursement.

The Plan may enforce its subrogation or reimbursement rights by requiring you to assert a claim to any of the benefits to which you may

be entitled. The Plan will not pay attorneys fees or costs associated with the claim or lawsuit without express written authorization from the Employer.

If the Plan should become aware that you have received a third party payment, amount or recovery and not reported such amount, the Plan, in its sole discretion, may suspend all further benefits payments related to you or any of your dependents until the reimbursable portion is returned to the Plan or offset against amounts that would otherwise be paid to or on behalf of you.

### **Participant Duties and Actions**

By participating in the Plan you consent and agree that a constructive trust, lien or an equitable lien by agreement in favor of the Plan exists with regard to any settlement or recovery from a third person or party. In accordance with that constructive trust, lien or equitable lien by agreement, you agree to cooperate with the Plan in reimbursing it for Plan costs and expenses.

Once you have any reason to believe that you may be entitled to recovery from any third party, you must notify the Plan. And, at that time, the you (and your attorney, if applicable) must sign a subrogation/reimbursement agreement that confirms the prior acceptance of the Plan's subrogation rights and the Plan's right to be reimbursed for expenses arising from circumstances that entitle you to any payment, amount or recovery from a third party.

If you fail or refuse to execute the required subrogation/reimbursement agreement, the Plan may deny payment of any benefits to you and any of your dependents until the agreement is signed. Alternatively, if you fail or refuse to execute the required subrogation/reimbursement agreement and the Plan nevertheless pays benefits to or on behalf of you, your acceptance of such benefits shall constitute agreement to the Plan's right to subrogation or reimbursement.

You consent and agree that you shall not assign your rights to settlement or recovery against a third person or party to any other party, including their attorneys, without the Plan's consent. As such, the Plan's reimbursement will not be reduced by attorneys' fees and expenses without express written authorization from the Employer.

## *Life Insurance*

---

## *Life Insurance Benefits*

American Water helps you provide financial security for your family in the event of your death. You also have coverage in case of a specific accidental injury, or if you die as the result of an accident.

In addition to the coverage provided to you at no cost by American Water, you also have the option of buying supplemental life insurance coverage for you or your eligible dependents.

The following table summarizes the Plan's life insurance benefits:

<b>Basic</b>	1.5 times your base pay (maximum benefit \$200,000)
<b>Accidental Death and Dismemberment</b>	1.5 times your base pay (maximum benefit \$200,000)
<b>Voluntary</b>	1, 2, or 3 times your base pay (maximum benefit \$1,000,000)
<b>Voluntary Dependent</b>	\$20,000 (spouse) and \$10,000 per dependent child

---

## *Eligibility*

If you are a full-time eligible employee (see "Eligibility" above), you are eligible to participate in American Water Life Insurance Benefit Plans. Your eligibility participation date is the first day of the month, following completion of one full month of continuous service with the Company, provided you are then actively working or would have been able to work had you been scheduled to work that day. If you are on a layoff, on disability, or on leave of absence on your eligibility date, coverage or an increase in coverage will begin on the day you return to active work.

---

## ***Basic Life Insurance***

Your Company-paid life insurance amount is equal to 1.5 times your base pay, rounded to the next higher \$1,000. The maximum benefit is \$200,000.

Your life insurance amount will increase automatically with salary increases. If you are an hourly-paid employee, your life insurance benefit is calculated based on your normally scheduled hours, excluding overtime.

This is an insured plan underwritten by MetLife. The provisions of the Plan will remain effective only while you are covered under the group contract.

---

## ***Imputed Income***

Federal law requires you to pay income taxes on the value of Company-provided group term life insurance coverage on your life (but not voluntary life insurance) that exceeds \$50,000. Therefore, you have additional income called “imputed income,” and that is included in your annual compensation for income tax withholding and Social Security purposes. You do not actually receive additional income in your paycheck. The imputed income amount is determined by the IRS using age-related rates.

### **Accelerated Death Benefits**

If you (or your spouse, if enrolled in voluntary dependent coverage) become terminally ill while covered under the Life Insurance program, you may request that MetLife pay an Accelerated Death Benefit.

“Terminally ill” is defined as a person who:

- suffers from an incurable, progressive, and medically recognized disease or condition; and
- to a reasonable medical probability and based on generally accepted protocols, will not survive longer than six (6) months.

You may request an Accelerated Death Benefit on your own behalf or on behalf of your spouse (if enrolled in voluntary dependent coverage) at any time by completing a MetLife Request for Accelerated Death Benefit Form and submitting it to MetLife. The request must include

the statement of a currently licensed United States doctor that you or your spouse is terminally ill.

The doctor's statement must include:

- all medical test results,
- laboratory reports, and
- any other information on which the statement is based, including the generally accepted protocols used by the doctor to determine the person's expected remaining life span.

Your request for an Accelerated Death Benefit must state the amount of the benefit requested. The Plan includes an Accelerated Death Benefit of 50% of your normal death benefit to you or your spouse in the event of a terminal illness. The Accelerated Death Benefit Minimum is \$5,000 and the Accelerated Death Benefit Maximum is \$100,000 of Basic Life Insurance and \$300,000 of Voluntary Life Insurance.

This benefit can be requested only once on your own behalf and once for your spouse. If someone other than you owns the Life Insurance coverage for you and your spouse, the Accelerated Death Benefit will not be available under this Plan for or on behalf of such person.

### **Age Reduction Rule**

Your Life Insurance amount in force on the day before the month of your 70<sup>th</sup> birthday will be reduced by 35% at age 70; 60% at age 75; and 75% at age 80.

If you become insured during or after the month in which you reach the above ages (70, 75, or 80), your Life Insurance amount will be the applicable percentage of the amount shown for your classification.

### **Life Insurance After Termination**

In most cases, you may apply for an individual policy under the Conversion Privilege within 31 days after your American Water Life Insurance ceases. If you die during this 31-day period and before the individual policy goes into effect, the amount payable under the group policy is limited to the maximum that could have been converted. The limit applies even if you have not applied for, or paid the first premium on, the individual policy. This applies to Basic and Voluntary life insurance.

### **Conversion of Your Life Insurance**

If any of your life insurance ceases because your employment ends or you are no longer in a class eligible for that insurance, or because of age, pension, or retirement, you may convert the amount of insurance which ends (or a lesser amount, if desired) to an individual policy. This applies to Basic and Voluntary life insurance.

Your converted policy may be any kind of individual policy then customarily being issued by MetLife for the amount being converted and for your age (nearest birthday) on the date it will be issued, except a term policy or one with disability or other supplementary benefits.

When life insurance ends because that part of the group contract discontinues as to your employee class, and your insurance has been in force under the group contract for at least five years in a row before it was discontinued, you may convert the amount that ends (minus the amount of any group life insurance for which you become eligible within 31 days of discontinuance) to an individual policy. The maximum amount that can be converted by each person in any event is \$10,000.

### **Applying for an Individual Policy**

In order to convert, you must make written application for an individual policy and pay the first premium within 31 days after insurance ends for any of the above reasons. No evidence of insurability (that is, proof of good health) will be required. The individual policy will become effective at the end of the 31-day period during which conversion is possible.

The premiums for the converted policy will be at MetLife's then customary rates for the same policy issued to any other person of the same class of risk and age at the time the converted policy is to become effective.

After an individual policy becomes effective for any person, that policy will be in exchange for all benefits and privileges under the group contract as regards the person involved and the amount that could have been converted.

In most cases, you may apply for an individual policy under the Conversion Privilege within 31 days after your American Water life insurance ceases. If you die during this 31-day period and before the individual policy goes into effect, the amount payable under the group policy is limited to the maximum that could have been converted. The limit applies even if you have not applied for, or paid the first premium on, the individual policy.

### **Effect of Prior Coverage**

If the coverage of any person under any part of this Plan replaces any of the person's prior coverage, the rules below apply to that part.

"Prior coverage" is any plan of group insurance sponsored by American Water that has been replaced by coverage under part or all of this Plan. The replacement can be complete or in part for the Eligible Class to which you belong. Any such plan is prior coverage if provided by another group contract or any benefit section of this Plan.

A person's life insurance under this Plan replaces and supersedes any prior life insurance. It will be in exchange for everything under the prior life insurance. If you or your beneficiary become entitled to a claim under the prior life insurance, your Life Insurance under this Plan will be canceled as of its effective date and any premiums paid for your life insurance under this Plan will be returned to American Water.

The mode of settlement you chose and the beneficiary you named under a prior MetLife plan will apply to this Plan. This can be changed according to the terms of this Plan.

---

## *Voluntary Life Insurance*

### **Voluntary Coverage for You**

In addition to Company-paid life insurance, you can buy supplemental life insurance coverage for you or your eligible dependents on an after-tax basis.

You can buy life insurance of one, two, or three times your base pay, up to a maximum benefit of \$1,000,000. You must be actively at work in order for coverage to take effect.

If you want to buy coverage over \$300,000 at this initial offering, you will be required to show proof of good health. You will be enrolled in the level that does not exceed \$300,000 until proof of good health is approved by MetLife. If you do not elect supplemental coverage at the initial offering, proof of good health will be required for *any* amount of coverage.

**Note:** You will be required to show proof of good health if you:

- Did not enroll previously for coverage,
- Elect coverage over \$300,000,
- Elect more than one times your current voluntary supplemental life insurance coverage amount.

If proof of good health is required, your election will be pended until you receive approval from MetLife.

### **Voluntary Coverage for Your Dependents**

You can also buy supplemental life insurance coverage of \$20,000 for your spouse and \$10,000 for each dependent. Eligible dependents include children age 14 days to age 19, or to age 23 if a full-time student.



---

## *Cost*

The following table shows the premiums for voluntary supplemental life insurance:

<b>Voluntary Supplemental Life Insurance Premiums (per \$1,000 of base pay)</b>			
<b>Age</b>	<b>Monthly Cost</b>	<b>Age</b>	<b>Monthly Cost</b>
Under 30	\$0.06	50-54	\$0.32
30 – 34	\$0.08	55-59	\$0.59
35 – 39	\$0.10	60-64	\$0.75
40 – 44	\$0.12	65-69	\$1.37
45 – 49	\$0.19	70 and over	\$2.21

The following table shows the premiums for voluntary spouse and dependent life insurance:

<b>Voluntary Spouse and Dependent Life Insurance Premiums</b>	
Spouse	\$5.00 per month
Dependent Child(ren)	\$1.20 per month per family

---

## *Optional Employee Group Term Life Insurance*

**Participation  
Frozen as of  
December 31,  
1995**

Participation in the current Optional Employee Group Term Life Insurance program was frozen as of December 31, 1995. If you are currently enrolled in either of the two options of this plan, your participation will continue while you remain actively employed. Participants' life insurance amounts will increase as their salary increases, according to the following plan options:

**Option A**

100% of your Salary Scheduled Amount, up to \$40,000 of coverage.

**Option B**

50% of your Salary Scheduled Amount, up to \$20,000 of coverage.

Employees enrolled in this plan have coverage as indicated in the following chart.

The Basic and Optional Plan will pay a life insurance benefit equal to the amount of life insurance in force for you if you die from any cause while insured. This benefit will end upon retirement or termination, but can be converted to an individual policy.

Annual Basic Earnings	Insurance	
	Option A (100%)	Option B (50%)
\$38,000 or more	\$40,000	\$20,000
\$35,000 but less than \$38,000	\$38,000	\$19,000
\$32,000 but less than \$35,000	\$35,000	\$17,500
\$29,000 but less than \$32,000	\$32,000	\$16,000
\$26,000 but less than \$29,000	\$29,000	\$14,500
\$22,500 but less than \$26,000	\$26,000	\$13,000
\$19,500 but less than \$22,500	\$23,000	\$11,500
\$16,500 but less than \$19,500	\$20,000	\$10,000
\$13,500 but less than \$16,500	\$17,000	\$8,500
\$10,400 but less than \$13,500	\$14,000	\$7,000
\$7,280 but less than \$10,400	\$10,000	\$5,000
\$5,200 but less than \$7,280	\$7,000	\$3,500
Less than \$5,200	\$5,000	\$2,500

---

## ***Beneficiaries***

When you elect to participate in any of these Plans, you need to designate a Beneficiary (or beneficiaries) to receive life insurance benefits if you die.

You may name or change your beneficiary by submitting a Beneficiary Designation Form, which is available from the Benefits Service Center. The naming or any change will take effect on the date the Benefits Center receives your completed Beneficiary Designation Form.

Any amount payable to a beneficiary will be paid to those you name. Unless you state otherwise, if more than one beneficiary is named, they will share on equal terms.

If a named beneficiary dies before you, his or her share will be payable in equal shares to any other named beneficiaries who survive you.

If no named beneficiary survives you or if no beneficiary has been named, payment will be made as follows to those who survive you:

- Your spouse, if any.
- If you have no spouse, in equal shares to your children.
- If you have no spouse or child, to your parents, equally or to the survivor.
- If you have no spouse, child, or parent, in equal shares to your brothers and sisters.
- If none of the above survives, to your executors or administrators.

---

## ***Permanent and Total Disability Benefits***

For the purposes of a Permanent and Total Disability benefit, you are considered permanently and totally disabled only if:

- An illness or injury stops you from working at:
  - your own job, or
  - any other job for pay or profit,

and it must continue to prevent you, for life, from working at any reasonable job. A “reasonable job” is any job for pay or profit,

which you are, or may reasonably become, fitted for by education, training, or experience, or

You lose one of these functions:

- the sight of both eyes,
- the use of both hands,
- the use of both feet,
- the use of one hand and one foot.

You must meet all of the following to be eligible for a Permanent and Total Disability benefit:

- Your Life Insurance must be in force when you become permanently and totally disabled.
- You must be under age 60 when you first become permanently and totally disabled.
- You must furnish all proof when requested. MetLife has the right to examine you, at its expense, before approving the proof.

## Waiver

If you are under age 60 and you are permanently and totally disabled while insured under the Plan (meaning you can do no work for pay or profit) and you furnish all information, notices, and proof when required, the amount of your life insurance in force on your last day actively at work may be extended during the disability, without payment of premiums and contributions. The duration, nature, and extent of disability determine eligibility for this extension. This insurance benefit reduces to \$10,000 when you reach age 70.

Any total disability should be reported immediately to American Water for help in determining whether you qualify for this extended insurance and the amount of insurance that may be continued. Refer to the Age Reduction Rule and Conversion Privilege, which may apply to this life insurance amount.

Application for Waiver of Premium should be filed after your 8<sup>th</sup> month of disability but **before** the end of the 12<sup>th</sup> full month of disability. For example, if your first day of absence from work due to disability was February 15, 2006, the application should be filed after October 15, 2006 but **before** February 14, 2007. Your local HR representative will initiate the process by sending you the application and instructions. You will then be required to forward the completed application and any required documentation to MetLife. Please contact your HR representative if you have any questions or concerns.

## **Extended Death Benefit**

If MetLife receives proof, at its Home Office, that all of the following apply, it will pay your beneficiary, as a Permanent and Total Disability benefit, the amount of life insurance in force on your life when the total disability began:

- Premium payments for your life insurance stop while you are totally disabled by illness or injury, which stops you from working in any reasonable job.
- You die during the uninterrupted continuance of the total disability. Death occurs no later than 12 months after premium payments from American Water cease.
- You would have qualified for the Permanent and Total Disability benefit except that:
  - your total disability did not last at least six months, or
  - the required proof was not yet received or approved by MetLife.

Written notice of your death must be given to MetLife at its Home Office within 12 months of your death. If it is not given, MetLife will not have to pay this benefit.

When MetLife approves a claim for any benefit under this feature, the benefit will be in full settlement and satisfaction of MetLife's obligations.

If any individual policy has been issued to you under the Conversion Privilege, your rights under this section may be restored. In order to restore those rights, you must give up all such policies without claim, except for the return of the premiums you paid.

---

## ***Accidental Death and Dismemberment Coverage (AD&D)***

This plan is an insured plan underwritten by MetLife. The provisions of the Plan will remain effective only while you are covered under the group contract.

Your Company-paid AD&D Insurance pays 1.5 times your base pay, rounded to the next higher \$1,000, up to a maximum benefit of \$200,000 (called the "Principal Sum"). The following must occur for benefits to become payable: while insured, you suffer a bodily injury in an accident and, within 90 days after the accident and as a direct result of the injury:

- You die.
- You lose a hand, at or above the wrist joint.
- You lose a foot, at or above the ankle joint.
- You suffer the irrecoverable and complete loss of sight in the eye.
- Your full Principal Sum is payable if you die. Half your Principal Sum is payable if you lose a hand, foot, or eye. No more than the Principal Sum is payable for all losses which result from one accident. Benefits are paid for losses caused by accidents only.

**No benefits are payable for a loss caused or contributed to by:**

- Bodily or mental infirmity.
- Disease, ptomaines, or bacterial infections.
- Medical or surgical treatment.
- Suicide or attempted suicide (sane or insane).
- Intentionally self-inflicted injury.
- War or any act of war (declared or undeclared).
- Participation in a riot or an attempt or commission of a felony.

These limitations do not apply if the loss is caused by:

- An infection, which results directly from the injury.
- Surgery needed because of the injury.

---

## *Submitting Claims*

### **For Survivor's Benefits**

To receive survivor's benefits under Basic Life Insurance Plan, Optional Employee Group Term Life Plan, or Voluntary Life Insurance Plan, your beneficiary must complete and submit the appropriate Statement of Claim form and provide a certified death certificate to the Benefits Service Center within one year of the death.

If you were totally disabled at the time of your death and American Water was continuing your coverages at no cost to you, your beneficiary may be required to submit proof that total disability was continuous up to the date of your death.

### **For AD&D Benefits**

To receive AD&D benefits, you must complete and submit the appropriate Statement of Claim form and provide proof documenting your loss to the Benefits Service Center within 30 days after the loss

## **How Benefits Are Paid**

occurs. In some cases, you may be requested to undergo an independent medical examination before benefits can be paid.

Approved survivors' and AD&D benefits are paid in a lump sum. However, other payment options may be available from MetLife. The Benefits Service Center will provide information about optional payment methods when you or your beneficiary are eligible to receive benefits.

*Employee Assistance  
Program (EAP)*



---

## *Employee Assistance Program*

The Employee Assistance Program (EAP), run by Carebridge, provides the support you need to deal with the variety of challenges you may face – financial, legal, family, emotional, etc. All EAP services are free and confidential for you and your dependents.

Carebridge also provides a Website [www.myliferesource.com](http://www.myliferesource.com), which puts a wealth of resources right at your fingertips. The Universal LifeHelps Library is one of the most extensive resources on the Web with over 1,474 Resource Centers centered on the five major areas of modern life: Myself, My Relationships, My Daily Life Concerns, My Wellness and My Work. In addition, you will have access to legal documents and help finding service providers (e.g., childcare locations). You can visit the new, improved Carebridge Web site at [www.myliferesource.com](http://www.myliferesource.com). When visiting for the first time, enter the American Water organization code (HXSBJ) to register for your account.

You don't have to access the Internet to benefit from Carebridge services. You can contact an EAP counselor by phone 24 hours a day, seven days a week at 1-800-437-0911.

## *Additional Plan Information*

---

## *Additional Plan Information*

■ **Plan Sponsor**

American Water Works Company, Inc.  
1025 Laurel Oak Road  
Voorhees, NJ 08043

■ **Plan Name** – Group Insurance Plan of American Water Works Company, Inc. and Designated Subsidiaries and Affiliates

■ **Employer Identification Number** – 51-0063696

■ **Plan Number** – 501

■ **Effective Date of this Summary Plan Description**

January 1, 2006

■ **Plan Year**

January 1 through December 31st

■ **Type of Plan**

Health and Welfare Benefit Plan, providing the following benefits: medical, dental, prescription, vision, disability, life and accident insurance and flexible spending accounts. The medical, dental, prescription, vision and health care spending account are provided under a "group health plan" within the meaning of federal law.

■ **Type of Administration**

Self-Insured/Administrative Services Contract/Fully Insured

■ **Plan Administrator**

Senior Vice President, Human Resources  
American Water  
1025 Laurel Oak Road  
Voorhees, NJ 08043  
(856) 346-8200

■ **Agent for Service of Legal Process**

The Secretary  
American Water  
1025 Laurel Oak Road  
Voorhees, NJ 08043  
(856) 346-8200

- **Source of Contributions**

Employer and Employee

- **Appeals Administrator**

Retirement / Benefits Committee  
American Water  
1025 Laurel Oak Road  
Voorhees, NJ 08043  
(856) 346-8200

---

## *Plan Notices*

### **Medicare Part D Notice**

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.

### **Medicare Part B Enrollment**

The following information comes from <http://questions.medicare.gov>, The Official U.S. Government Site for People with Medicare.

#### **Can I delay Medicare Part B enrollment without paying higher premiums?**

Yes. In certain cases, you can delay your Medicare Part B enrollment without having to pay higher premiums. If you didn't take Medicare Part B when you were first eligible because you or your spouse were working and had group health plan coverage through your or your spouse's employer or union, you can sign up for Medicare Part B during a Special Enrollment Period. You can sign up:

- Anytime you are still covered by the employer or union group health plan through your or your spouse's current or active employment, or
- During the 8 months following the month the employer or union group health plan coverage ends or when the employment ends (whichever is first).

If you are disabled and working (or you have coverage from a working family member), the Special Enrollment Period rules also apply.

**Effective date if you sign up during a Special Enrollment Period**

If you enroll in Medicare Part B while covered by the group health plan or during the first full month after coverage ends, your Medicare Part B coverage starts on the first day of the month you enroll. You also can delay the start date for Medicare Part B coverage until the first day of any of the following 3 months.

If you enroll during any of the 7 remaining months of the Special Enrollment Period, your Medicare Part B coverage begins the month after you enroll.

**Remember:** If you do not enroll in Medicare Part B during your Special Enrollment Period, you'll have to wait until the next General Enrollment Period, which is January 1 through March 31 of each year. You may then have to pay a higher Medicare Part B premium because you could have had Medicare Part B and did not take it. Call the Social Security Administration at (800) 772-1213 for more information or to enroll in Medicare. You can visit the Social Security web site at [www.socialsecurity.gov](http://www.socialsecurity.gov).

---

***Amendment or Termination of the Plan***

**The Right to  
Amend or  
Terminate the  
Plan**

American Water reserves the right to amend all or any of our employee benefit plans at any time, without prior notice to participants, including the right to change eligibility criteria or program costs and the right to restrict or eliminate benefits provided. The decision to change or end the plans may be caused by changes in federal or state laws governing benefits, the requirements of the Internal Revenue Code or ERISA, or any other reason.

The authority to make any such changes to the Plan generally rests with the Board of Directors of American Water or its designee, although the Plan Administrator may also change the Plan as required by law or in a manner which will not result in a material cost.

You will be notified if any material changes are made to the Plan or if it is terminated. No amendment, termination, or partial termination of the Plan will affect claims incurred for which items or services have been provided before the date of amendment, termination, or partial termination

---

## *Filing a Claim*

The claim-filing procedures for each type of benefit are outlined in the individual sections describing the benefits. In general, you and your eligible dependents or designated beneficiary (when applicable) must file a written claim on the proper form. You can obtain the necessary claim forms from your Benefits Service Center.

---

## *Claim Determination and Appeals Process*

The contracts, booklets, and other materials that describe a particular benefit under the Plan will generally contain a specific set of claims and appeals procedures that you must follow to make a claim to receive that particular benefit and/or to appeal a denied claim for that particular benefit. Although these separate claims and appeals procedures will be very similar in most respects, there may be important differences. Because of this, you should follow the specific claims and appeals procedures for a particular benefit very carefully. If the booklets and other materials that describe a particular benefit do not contain a specific set of claims and appeals procedures, the Plan's default procedures as described below will apply. If you have any questions about which set of claims and appeals procedures to follow or any other questions about making a claim, you should contact the Plan Administrator immediately.

For purposes of this section of the SPD describing the Plan's default claims and appeals procedures, the third parties to whom the Plan Administrator has delegated the authority to review and evaluate claims (in the case of the self-insured plans) and the insurance carriers (in the case of the insured plans) shall be referred to as the "Claims Administrator" at the initial claim level and the "Appeals Administrator" at the appeal level.

A request for benefits is a "claim" subject to these procedures only if you or your authorized representative file it in accordance with the Plan's claim filing guidelines. In general, claims must be filed in writing (except urgent care claims, which may be made orally) with the applicable provider. Any claim that does not relate to a specific benefit under the Plan (for example, a general eligibility claim) must be filed with the Plan Administrator at the address set forth in the "Additional Information" section on page 175. A request for prior approval of a benefit or service where prior approval is not required

under the Plan is not a “claim” under these rules. Similarly, a casual inquiry about benefits or the circumstances under which benefits might be paid under the Plan is not a “claim” under these rules, unless it is determined that your inquiry is an attempt to file a claim. If a claim is received but there is not enough information to allow the Claims Administrator to process the claim, you will be given an opportunity to provide the missing information.

If you want to bring a claim for benefits under the Plan, you may designate an authorized representative to act on your behalf as long as you provide written notice of such designation to the Claims Administrator and/or the Appeals Administrator identifying such authorized representative. In the case of a claim for medical benefits involving urgent care, a health care professional with knowledge of your medical condition may act as your authorized representative with or without prior notice.

## **Claims Not Involving Health Benefits**

In the case of a claim not involving health benefits (e.g., Life, AD&D, LTD, STD and Dependent Care Spending Account), initial claims for benefits under the Plan should be made by you in writing to the Claims Administrator.

### **Time Periods for Responding to Initial Claims**

If you bring a claim for benefits under the Plan, the Claims Administrator will respond to you within 90 days (45 days for a claim involving disability benefits) after receipt of the claim. For claims not involving disability benefits, if the Claims Administrator determines that an extension is necessary due to matters beyond the control of the Plan, the Claims Administrator will notify you within the initial 90-day period that up to an additional 90 days is needed to review your claim. In the case of a claim involving disability benefits, the Claims Administrator will notify you within the initial 45-day period that up to an additional 30 days is needed to review your claim. If the Claims Administrator determines that additional time is necessary to review your claim for disability benefits, the Claims Administrator may notify you of an additional 30-day extension.

### **Notice and Information Contained in Notice Denying Initial Claim**

If the Claims Administrator denies your claim (in whole or in part), the Claims Administrator will provide you with written notice of the denial. This notice will include the following:

- Reason for the denial - the specific reason or reasons for the denial;
- Reference to Plan provisions - reference to the specific Plan provisions on which the denial is based;

- Description of additional material - a description of any additional material or information necessary for you to perfect your claim and an explanation as to why such information is necessary;
- Description of any internal rules - in the case of any claim involving disability benefits, a copy of any internal rule, guideline, protocol, or other similar criterion relied upon in making the initial determination or a statement that such a rule, guideline, protocol, or other criterion was relied upon in making the determination and that a copy of such rule will be provided to you free of charge at your request; and
- Description of claims appeals procedures - a description of the Plan's appeals procedures and the time limits applicable for such procedures, including a statement that you are eligible to bring a civil action in Federal court under Section 502 of ERISA to appeal any adverse decision on appeal.

#### **Appealing a Denied Claim for Benefits**

If the Claims Administrator denies your initial claim for benefits, you may appeal the denial by filing a written request with the Appeals Administrator within 60 days (180 days in the case of a claim involving disability benefits) after you receive the notice denying your initial claim for benefits. If you decide to appeal a denied claim for benefits, you will be able to submit written comments, documents, records, and other information relating to your claim for benefits (regardless of whether such information was considered in your initial claim for benefits) to the Appeals Administrator for review and consideration. You will also be entitled to receive, upon request and free of charge, access to, and copies of all documents, records, and other information relevant to your appeal.

#### **Time Periods for Responding to Appealed Claims**

If you appeal a denied claim for benefits under the Plan, the Appeals Administrator will respond to you within 60 days (45 days in the case of a claim involving disability benefits) after receipt of the claim. If the Appeals Administrator determines that an extension is necessary due to matters beyond the control of the Plan, the Appeals Administrator will notify you within the initial 60-day period (the initial 45-day period in the case of a claim involving disability benefits) that up to an additional 60 days (45 days in the case of a claim involving disability benefits) is needed to review your claim.

#### **Notice and Information Contained in Notice Denying Appeal**

If the Appeals Administrator denies your claim (in whole or in part), the Appeals Administrator will provide you with written notice of the denial. This notice will include the following:

- Reason for the denial - the specific reason or reasons for the denial;



- Reference to Plan provisions - reference to the specific Plan provisions on which the denial is based;
- Statement of entitlement to documents - a statement that you are entitled to receive, upon request and free of charge, access to and copies of, all documents, records and other information that is relevant to your claim and/or appeal for benefits;
- Description of any internal rules - in the case of a claim involving disability benefits, a copy of any internal rule, guideline, protocol, or other similar criterion relied upon in making the appeal determination or a statement that such a rule, guideline, protocol, or other criterion was relied upon in making the appeal determination and that a copy of such rule will be provided to you free of charge at your request; and
- Statement of right to bring action - a statement that you are entitled to bring a civil action in Federal court under Section 502 of ERISA to pursue your claim for benefits.

The decision of the Appeals Administrator shall be final and conclusive on all persons claiming benefits under the Plan, subject to applicable law. If you challenge the decision of the Appeals Administrator, a review by a court of law will be limited to the facts, evidence and issues presented during the claims procedure set forth above. The appeal process described herein must be exhausted before you can pursue the claim in Federal court. Facts and evidence that become known to you after having exhausted the appeals procedure may be submitted for reconsideration of the appeal in accordance with the time limits established above. Issues not raised during the appeal will be deemed waived.

## **Claims Involving Health Benefits**

In the case of a claim involving health benefits (e.g., Medical, Dental, Vision, Prescription Drug, Employee Assistance Program, and Health Care Spending Account), initial claims for benefits under the Plan should be made by you in writing to the Claims Administrator.

### **Types of Claims**

There are several different types of claims that you may bring under the Plan. The Plan's procedures for evaluating claims (for example, the time limits for responding to claims and appeals) depend upon the particular type of claim. The types of claims that you generally may bring under the Plan are as follows:

- Pre-Service Claim - A "pre-service claim" is a claim for a particular benefit under the Plan that is conditioned upon you receiving prior approval in advance of receiving the benefit. A pre-service claim must contain, at a minimum, the name of the individual for whom benefits are being claimed, a specific medical

condition or symptom, and a specific treatment, service or product for which approval is being requested.

- **Post-Service Claim** - A “post-service claim” is a claim for payment for a particular benefit or for a particular service after the benefit or service has been provided. A post-service claim must contain the information requested on a claim form provided by the applicable provider. *Note: Claims under the Health Care Spending Account are always post-service claims.*
- **Urgent Care Claim** - An “urgent care claim” is a claim for benefits or services involving a sudden and urgent need for such benefits or services. A claim will be considered to involve urgent care if the Claims Administrator or a doctor with knowledge of your condition determines that the application of the claims review procedures for non-urgent claims (i) could seriously jeopardize your life or your health, or your ability to regain maximum function, or (ii) in your doctor’s opinion, would subject you to severe pain that cannot adequately be managed without the care or treatment that is the subject of the claim.
- **Concurrent Care Review Claim** - A “concurrent care review claim” is a claim relating to the continuation/reduction of an ongoing course of treatment.

**Time Periods for Responding to Initial Claims**

If you bring a claim for benefits under the Plan, the Claims Administrator will respond to your claim within the following time periods:

- **Post-Service Claim** - In the case of a post-service claim, the Claims Administrator shall respond to you within 30 days after receipt of the claim. If the Claims Administrator determines that an extension is necessary due to matters beyond the control of the Plan, the Claims Administrator will notify you within the initial 30-day period that the Claims Administrator needs up to an additional 15 days to review your claim. If such an extension is necessary because you failed to provide the information necessary to evaluate your claim, the notice of extension will describe the information that you need to provide to the Claims Administrator. You will have no less than 45 days from the date you receive the notice to provide the requested information.
- **Pre-Service Claim** - In the case of a pre-service claim, the Claims Administrator shall respond to you within 15 days after receipt of the claim. If the Claims Administrator determines that an extension is necessary due to matters beyond the control of the Plan, the Claims Administrator will notify you within the initial 15-day period that the Claims Administrator needs up to an

additional 15 days to review your claim. If such an extension is because you failed to provide the information necessary to evaluate your claim, the notice of extension will describe the information that you need to provide to the Claims Administrator. You will have no less than 45 days from the date you receive the notice to provide the requested information.

- **Urgent Care Claim** - In the case of an urgent care claim, the Claims Administrator shall respond to you within 72 hours after receipt of the claim. If the Claims Administrator determines that it needs additional information to review your claim, the Claims Administrator will notify you within 24 hours after receipt of the claim and provide you with a description of the additional information that it needs to evaluate your claim. You will have no less than 48 hours from the time you receive this notice to provide the requested information. Once you provide the requested information, the Claims Administrator will evaluate your claim within 48 hours after the earlier of the Claims Administrator's receipt of the requested information, or the end of the extension period given to you to provide the requested information. There is a special time period for responding to a request to extend an ongoing course of treatment if the request is an urgent care claim. For these types of claims, the Claims Administrator must respond to you within 24 hours after receipt of the claim by the Plan (provided, that you make the claim at least 24 hours prior to the expiration of the ongoing course of treatment).
- **Concurrent Care Review Claim** - If the Plan has already approved an ongoing course of treatment for you and contemplates reducing or terminating the treatment, the Claims Administrator will notify you sufficiently in advance of the reduction or termination of treatment to allow you to appeal the Claims Administrator's decision and obtain a determination on review before the treatment is reduced or terminated.

**Notice and Information Contained in Notice Denying Initial Claim**

If the Claims Administrator denies your claim (in whole or in part), the Claims Administrator will provide you with written notice of the denial (although initial notice of a denied urgent care claim may be provided to you orally). This notice will include the following:

- Reason for the denial - the specific reason or reasons for the denial;
- Reference to Plan provisions - reference to the specific Plan provisions on which the denial is based;
- Description of additional material - a description of any additional material or information necessary for you to perfect your claim and an explanation as to why such information is necessary;

- Description of any internal rules - a copy of any internal rule, guideline, protocol, or other similar criterion relied upon in making the initial determination or a statement that such a rule, guideline, protocol, or other criterion was relied upon in making the appeal determination and that a copy of such rule will be provided to you free of charge at your request; and
- Description of claims appeals procedures - a description of the Plan's appeals procedures and the time limits applicable for such procedures (such description will include a statement that you are eligible to bring a civil action in Federal court under Section 502 of ERISA to appeal any adverse decision on appeal and a description of any expedited review process for urgent care claims).

### **Appealing a Denied Claim for Benefits**

If the Claims Administrator denies your initial claim for benefits, you may appeal the denial by filing a written request (or an oral request in the case of an urgent care claim) with the Appeals Administrator within 180 days after you receive the notice denying your initial claim for benefits. If you decide to appeal a denied claim for benefits, you will be able to submit written comments, documents, records, and other information relating to your claim for benefits (regardless of whether such information was considered in your initial claim for benefits) to the Appeals Administrator for review and consideration. You will also be entitled to receive, upon request and free of charge, access to, and copies of, all documents, records, and other information that is relevant to your appeal.

### **Time Periods for Responding to Appealed Claims**

If you appeal a denied claim for benefits, the Appeals Administrator will respond to your claim within the following time periods:

- Post-Service Claim - In the case of an appeal of a denied post-service claim, the Appeals Administrator shall respond to you within 60 days after receipt of the appeal.
- Pre-Service Claim - In the case of an appeal of a denied pre-service claim, the Appeals Administrator shall respond to you within 30 days after receipt of the appeal.
- Urgent Care Claim - In the case of an appeal of a denied urgent care claim, the Appeals Administrator shall respond to you within 72 hours after receipt of the appeal.
- Concurrent Care Review Claim - In the case of an appeal of a denied concurrent care review claim, the Appeals Administrator shall respond to you before the concurrent or ongoing treatment in question is reduced or terminated.

**Notice and Information Contained in Notice Denying Appeal**

If the Appeals Administrator denies your claim (in whole or in part), the Appeals Administrator will provide you with written notice of the denial (although initial notice of a denied urgent care claim may be provided to you orally or via facsimile or other similarly expeditious means of communication). This notice will include the following:

- Reason for the denial - the specific reason or reasons for the denial;
- Reference to Plan provisions - reference to the specific Plan provisions on which the denial is based;
- Statement of entitlement to documents - a statement that you are entitled to receive, upon request and free of charge, access to and copies of, all documents, records and other information that is relevant to your claim and/or appeal for benefits;
- Description of any internal rules - a copy of any internal rule, guideline, protocol, or other similar criterion relied upon in making the appeal determination or a statement that such a rule, guideline, protocol, or other criterion was relied upon in making the appeal determination and that a copy of such rule will be provided to you free of charge at your request; and
- Statement of right to bring action - a statement that you are entitled to bring a civil action in Federal court under Section 502 of ERISA to pursue your claim for benefits.

If the time limitations set forth have not been exceeded, no person may bring an action in a court of law unless the claims review procedure is exhausted and a final determination has been made. The decision of the Appeals Administrator shall be final and conclusive on all persons claiming benefits under the Plan, subject to applicable law. If you challenge the decision of the Appeals Administrator, a review by a court of law will be limited to the facts, evidence and issues presented during the claims procedure set forth above. The appeal process described herein must be exhausted before you can pursue the claim in federal court. Facts and evidence that become known to you after having exhausted the appeals procedure may be submitted for reconsideration of the appeal in accordance with the time limits established above. Issues not raised during the appeal will be deemed waived.

---

## ***Your Rights Under ERISA***

### **What Are Your Rights?**

The intent of this book is to meet the Summary Plan Description requirements of the Employee Retirement Income Security Act of 1974, as amended (ERISA). However, if there is a conflict between the information contained in the official Plan documents and the information contained in this book, the information in the Plan documents will take precedence.

Under ERISA, you are entitled to:

### **Receive Information About Your Plan and Benefits**

- Examine, without charge, at the plan administrator's office and at other specified locations, such as worksites and union halls, all documents governing the plan, including insurance contracts and collective bargaining agreements, and a copy of the latest annual report (Form 5500 Series) filed by the plan with the U.S. Department of Labor and available at the Public Disclosure Room of the Employee Benefits Security Administration.
- Obtain, upon written request to the plan administrator, copies of documents governing the operation of the plan, including insurance contracts and collective bargaining agreements, and copies of the latest annual report (Form 5500 Series) and updated summary plan description. The administrator may make a reasonable charge for the copies.
- Receive a summary of the plan's annual financial report. The plan administrator is required by law to furnish each participant with a copy of this summary annual report.
- Continue health care coverage for yourself, spouse, or dependents if there is a loss of coverage under the plan as a result of a qualifying event. You or your dependents may have to pay for such coverage. Review this summary plan description and the documents governing the plan on the rules governing your COBRA continuation coverage rights.

### **Continue Group Health Plan Coverage**

### **Prudent Actions by Plan Fiduciaries**

In addition to creating rights for plan participants ERISA imposes duties upon the people who are responsible for the operation of the employee benefit plan. The people who operate your plan, called "fiduciaries" of the plan, have a duty to do so prudently and in the interest of you and other plan participants and beneficiaries. No one, including your employer, or any other person, may fire you or otherwise discriminate against you in any way to prevent you from obtaining a welfare benefit or exercising your rights under ERISA.

## **Enforce Your Rights**

If your claim for a benefit is denied or ignored, in whole or in part, you have a right to know why this was done, to obtain copies of documents relating to the decision without charge, and to appeal any denial, all within certain time schedules. Under ERISA, there are steps you can take to enforce the above rights. For instance, if you request a copy of plan documents or the latest annual report from the plan and do not receive them within 30 days, you may file suit in a Federal court. In such a case, the court may require the plan administrator to provide the materials and pay you up to \$110 a day until you receive the materials, unless the materials were not sent because of reasons beyond the control of the administrator.

If you have a claim for benefits that is denied or ignored, in whole or in part, you may file suit in a state or Federal court. In addition, if you disagree with the plan's decision or lack thereof concerning the qualified status of a medical child support order, you may file suit in Federal court. If it should happen that plan fiduciaries misuse the plan's money, or if you are discriminated against for asserting your rights, you may seek assistance from the U.S. Department of Labor, or you may file suit in a Federal court. The court will decide who should pay court costs and legal fees. If you are successful the court may order the person you have sued to pay these costs and fees. If you lose, the court may order you to pay these costs and fees, for example, if it finds your claim is frivolous.

## **Assistance with Your Questions**

If you have any questions about your plan, you should contact the plan administrator. If you have any questions about this statement or about your rights under ERISA, or if you need assistance in obtaining documents from the plan administrator, you should contact the nearest office of the Employee Benefits Security Administration, U.S. Department of Labor, listed in your telephone directory or the Division of Technical Assistance and Inquiries, Employee Benefits Security Administration, U.S. Department of Labor, 200 Constitution Avenue NW, Washington, D.C. 20210. You may also obtain certain publications about your rights and responsibilities under ERISA by calling the publications hotline of the Employee Benefits Security Administration.

## **ERISA Claim Fiduciary**

For the purposes of ERISA, all third party administrators and insurance carriers are fiduciaries, with complete authority to review all denied claims for benefits under this program. This includes, but is not limited to, the denial of certification of the medical necessity of hospital or medical treatment.

In exercising its fiduciary responsibility, the American Water Retirement / Benefits Committee shall have discretionary authority to



determine whether and to what extent employees and beneficiaries are entitled to benefits, and to interpret any disputed or doubtful terms of the Plan. American Water Retirement / Benefits committee shall be deemed to have properly exercised such authority unless it acts arbitrarily or capriciously.

---

## *Plan Benefits*

These benefits are provided by American Water. The following plans are self-insured benefits that are paid for directly by American Water:

- Standard Preferred Provider Organization (PPO) Plan
- Premium Preferred Provider Organization (PPO) Plan
- Exclusive Provider Organization (EPO) Plan
- Dental Plans
- Vision Plan
- Prescription Drug Program
- Short-Term Disability Plan
- Long-Term Disability Plan
- Health Care Spending Account
- Dependent Care Spending Account

Horizon provides certain administrative services for the Preferred Provider Organization and Flexible Spending Account Plans. Caremark administers the Prescription Drug Program. Aetna provides certain administrative services for the Dental Plans, Short-Term Disability, and Long-Term Disability Plans.

American Water, Horizon, Caremark, Aetna and EyeMed reserve the right to interpret all Plan provisions as necessary and to make all determinations regarding benefits payable under these American Water Employee Benefit Plans.

The following plan is fully insured:

- Life Insurance Plan



---

## *Plan Documents*

In preparing this Summary Plan Description, American Water has attempted to avoid complex language and legal terms whenever possible. If a question should ever arise concerning the nature and extent of benefits under any aspect of American Water Group Insurance Plan, the actual legal Plan documents and not this Summary Plan Description, will govern.

---

## *Continuation of Health Coverage*

### **Introduction**

This section contains important information about your right to COBRA continuation coverage, which is a temporary extension of coverage under the Plan. The right to COBRA continuation coverage was created by a federal law, the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA). COBRA continuation coverage can become available to you and to other members of your family who are covered under the Plan when you would otherwise lose your group health coverage. This section generally explains COBRA continuation coverage, when it may become available to you and your family, and what you need to do to protect the right to receive it. For more information about your rights and obligations under the Plan and under federal law, you should contact the Plan Administrator.

The Plan Administrator is Senior Vice President Human Resources, American Water, 1025 Laurel Oak Road, Voorhees, NJ 08043, (856) 346-8200. The Plan Administrator is responsible for administering COBRA continuation coverage.

### **What is COBRA Continuation Coverage?**

COBRA continuation coverage is a continuation of Plan coverage when coverage would otherwise end because of a life event known as a “qualifying event.” Specific qualifying events are listed later in this notice. COBRA continuation coverage must be offered to each person who is a “qualified beneficiary.” A qualified beneficiary is someone who will lose coverage under the Plan because of a qualifying event. Depending on the type of qualifying event, employees, spouses of employees, and dependent children of employees may be qualified beneficiaries. Under the Plan, qualified beneficiaries who elect COBRA continuation coverage must pay for COBRA continuation coverage.

If you are an employee, you will become a qualified beneficiary if you will lose your coverage under the Plan because either one of the following qualifying events happens:

- Your hours of employment are reduced, or
- Your employment ends for any reason other than your gross misconduct.

If you are the spouse of an employee, you will become a qualified beneficiary if you will lose your coverage under the Plan because any of the following qualifying events happens:

- Your spouse dies;
- Your spouse's hours of employment are reduced;
- Your spouse's employment ends for any reason other than his or her gross misconduct;
- Your spouse becomes enrolled in Medicare benefits (Part A, Part B, or both); or
- You become divorced or legally separated from your spouse.

Your dependent children will become qualified beneficiaries if they will lose coverage under the Plan because any of the following qualifying events happens:

- The parent-employee dies;
- The parent-employee's hours of employment are reduced;
- The parent-employee's employment ends for any reason other than his or her gross misconduct;
- The parent-employee becomes enrolled in Medicare benefits (Part A, Part B, or both);
- The parents become divorced or legally separated; or
- The child stops being eligible for coverage under the plan as a "dependent child."

### **When is COBRA Coverage Available?**

The Plan will offer COBRA continuation coverage to qualified beneficiaries only after the Plan Administrator has been notified that a qualifying event has occurred. When the qualifying event is the end of employment or reduction of hours of employment, death of the employee, or the employee's becoming entitled to Medicare benefits (Part A, Part B, or both), the employer must notify the Plan Administrator of the qualifying event.

## **You Must Give Notice of Some Qualifying Events**

For the other qualifying events (divorce or legal separation of the employee and spouse or a dependent child's losing eligibility for coverage as a dependent child), you must notify the Plan Administrator in writing within 60 days after the qualifying event occurs. You must send this notice to the Benefits Service Center, American Water, 131 Woodcrest Road, Cherry Hill, NJ 08003, along with documentation of the event.

## **How Long Does COBRA Coverage Last?**

COBRA continuation coverage is a temporary extension of coverage. When the qualifying event is the death of the employee, the employee's becoming entitled to Medicare benefits (under Part A, Part B, or both), your divorce or legal separation, or a dependent child's losing eligibility as a dependent child, COBRA continuation coverage lasts for up to a total of 36 months. When the qualifying event is the end of employment or reduction of the employee's hours of employment, and the employee became entitled to Medicare benefits less than 18 months before the qualifying event, COBRA continuation coverage for qualified beneficiaries other than the employee lasts until 36 months after the date of Medicare entitlement. For example, if a covered employee becomes entitled to Medicare 8 months before the date on which his or her employment terminates, COBRA continuation coverage for the spouse and children can last up to 36 months after the date of Medicare entitlement, which is equal to 28 months after the date of the qualifying event (36 months minus 8 months). Otherwise, when the qualifying event is the end of employment or reduction of the employee's hours of employment, COBRA continuation coverage generally lasts for only up to a total of 18 months.

There are two ways in which this 18-month period of COBRA continuation coverage can be extended.

### **Disability extension of 18-month period of continuation coverage.**

If you or anyone in your family covered under the Plan is determined by the Social Security Administration to be disabled and you notify the Plan Administrator in a timely fashion, you and your entire family may be entitled to receive up to an additional 11 months of COBRA continuation coverage, for a total maximum of 29 months. The disability would have to have started at some time before the 60<sup>th</sup> day of COBRA continuation coverage and must last at least until the end of the 18-month period of continuation coverage. You must provide the Plan Administrator with notice of the Social Security Administration's determination within 60 days of the latest of (1) the date of the SSA's disability determination; (2) the date of the qualifying event; (3) the date on which the qualified beneficiary would lose coverage under the Plan; or (4) the date you are provided notice of

your COBRA continuation coverage rights. Notice should be sent to the Benefits Service Center, American Water, 131 Woodcrest Road, Cherry Hill, NJ 08003, along with a copy of the determination received from the Social Security Administration.

**Second qualifying event extension of 18-month period of continuation coverage.** If your spouse or dependent children experience another qualifying event while receiving 18 or 29 months of COBRA continuation coverage, the spouse and dependent children can get up to 36 total months of COBRA continuation coverage, if written notice of the second qualifying event is properly given to the Plan Administrator. This extension is available if the employee or former employee dies, becomes entitled to Medicare benefits (under Part A, Part B, or both), or gets divorced or legally separated, or if the dependent child stops being eligible under the Plan as a dependent child, but only if the event would have caused the spouse or dependent child to lose coverage under the Plan had the first qualifying event not occurred. If the second qualifying event is divorce or legal separation or the dependent child ceasing to be eligible under the Plan, written notice must be sent to the Benefits Service Center, American Water, 1025 Laurel Oak Road, Voorhees, NJ 08043, along with documentation of the second qualifying event.

### **How Do You Elect COBRA Coverage?**

To elect continuation coverage, you must complete an election form supplied by the Plan Administrator within 60 days of the date you receive notice of your COBRA continuation coverage rights. Each qualified beneficiary has a separate right to elect continuation coverage. For example, the employee's spouse may elect continuation coverage even if the employee does not. Continuation coverage may be elected for only one, several, or for all dependent children who are qualified beneficiaries. A parent may elect to continue coverage on behalf of any dependent children. The employee or the employee's spouse can elect continuation coverage on behalf of all of the qualified beneficiaries.

### **How Much Does COBRA Coverage Cost?**

Generally, each qualified beneficiary may be required to pay the entire cost of continuation coverage. The amount a qualified beneficiary may be required to pay may not exceed 102% (or, in the case of an extension of continuation coverage due to a disability, 150%) of the cost to the group health plan (including both employer and employee contributions) for coverage of a similarly situated plan participant or beneficiary who is not receiving continuation coverage. The required payment for each continuation coverage period for each option is described in this notice.

### **Special Rules for the Health Care Spending Account**

COBRA coverage will consist of the Health Care Spending Account coverage in force at the time of the qualifying event (i.e., the elected annual limit reduced by expenses reimbursed up to the time of the qualifying event). The use-it-or-lose-it rule will continue to apply, so any unused amounts will be forfeited at the end of the Plan Year, and COBRA coverage will terminate at the end of the Plan Year. Under the special grace period rule described on page 123, if you make all required COBRA premium payments through December 31, expenses incurred for the period January 1 – March 15 of the following calendar year can be applied against any remaining balance in your Health Care Spending Account. Expenses must be submitted by April 30 of the year following the year in which COBRA coverage commenced.

Unless otherwise elected, all qualified beneficiaries who were covered under the Health Care Spending Account will be covered together for Health Care Spending Account COBRA coverage. However, each qualified beneficiary could alternatively elect separate COBRA coverage to cover that beneficiary only, with a separate Health Care Spending Account annual limit and a separate premium.

### **Keep Your Plan Informed of Address Changes**

In order to protect your family's rights, you should keep the Plan Administrator informed of any changes in the addresses of family members. You should also keep a copy, for your records, of any notices you send to the Plan Administrator.

### **If You Have Questions**

If you have questions about your COBRA continuation coverage, you should contact the Benefits Service Center, 131 Woodcrest Road, Cherry Hill, NJ 08003, (866) 888-8269, or you may contact the nearest Regional or District Office of the U.S. Department of Labor's Employee Benefits Security Administration (EBSA). Addresses and phone numbers of Regional and District EBSA Offices are available through EBSA's website at [www.dol.gov/ebsa](http://www.dol.gov/ebsa).

---

## ***Conversion***

If any coverage (other than Health Care Spending Account coverage) being continued under COBRA terminates because the end of the maximum continuation period has been reached, any Conversion Privilege will be available at the end of that period on the same terms as upon termination of employment or ceasing to be in an Eligible Class.

---

## *Continuation of Coverage During an Approved Leave of Absence Granted to Comply With Federal Law*

This continuation of coverage section applies only for the period of any approved family or medical leave (approved FMLA leave) required by the Family and Medical Leave Act of 1993 (FMLA). If American Water grants you an approved FMLA leave for a period in excess of the period required by FMLA, any continuation of coverage during that excess period will be subject to prior written agreement between the appropriate carriers and American Water.

If American Water grants you an approved FMLA leave in accordance with FMLA, you may, during the continuance of such approved FMLA leave, continue any coverage you and your eligible dependents have under the American Water Plan at the time the leave commences.

Non-FMLA leaves, and benefits during such leaves, will be administered in accordance with specific leave policies established by American Water.

At the time you request the leave, you must agree to make any contributions required by American Water to continue coverage. At the time your leave begins, you will be advised on how to make payments. American Water will continue to make its contributions toward such coverage.

If any coverage you are allowed to continue has reduction rules applicable by reason of age or retirement, the coverage will be subject to such rules while you are on FMLA leave.

If you acquire a new dependent while your coverage is continued during an approved FMLA leave, the dependent will be eligible for the continued coverage on the same terms as would be applicable if you were actively at work, not on an approved FMLA leave.

Coverage will not be continued beyond the first to occur of:

- The date you are required to make any contribution and you fail to do so;
- The date American Water determines your approved FMLA leave is terminated;
- The date the coverage involved discontinues as to your Eligible Class.

### **Maximum Length of Coverage**

Any coverage being continued for a dependent will not be continued beyond the date it would otherwise terminate.

### **When FMLA Leave Terminates**

If health care coverage terminates because your approved FMLA leave is deemed terminated by American Water, you may, on the date of such termination, be eligible for Continuation Under Federal Law on the same terms as though your employment terminated, other than for gross misconduct, on such date.

### **If You Return to Work**

If you return to work for American Water following the date American Water determines the approved FMLA leave is terminated, your coverage under the group contract will be in force as though you had continued in active employment rather than going on an approved FMLA leave, provided you make request for such coverage within 31 days of the date American Water determines the approved FMLA leave to be terminated. If you do not make such request within 31 days, you will not have a chance to re-enroll before the next Open Enrollment period.

---

## ***Confidentiality of Protected Health Information***

Title II of the Health Insurance Portability and Accountability Act of 1996 and the privacy regulations issued thereunder (collectively called "HIPAA") requires group health plans to protect the confidentiality of your private health information. This Plan will not use or disclose information that is protected by HIPAA ("Protected Health Information") except as necessary for treatment, payment, health care operations, and plan administration functions, or as otherwise permitted or required by law, without your written authorization. According to the law, the Plan has required all of its Business Associates to comply with the HIPAA privacy rules.

Before this Plan may disclose, or permit one of its agents or contractors to disclose, Protected Health Information ("PHI") to the Company, the Plan will require the Company to:

- certify that the information is necessary in connection with plan administration functions or other permitted functions performed or to be performed by the Company;
- amend the Plan documents and provide certification of amendment to give assurances that the Company will use and disclose the



information solely in connection with such plan administration or other permitted functions; and

- not use or further disclose PHI for employment-related actions or decisions or in connection with any other benefit or employee benefit plan of the Company without your authorization.

Under HIPAA, you have certain rights with respect to your PHI, including the right to see and copy the information, to receive an accounting of certain disclosures of the information and, under certain circumstances, to amend the information. You also have the right to file a complaint with the Plan or with the Secretary of the Department of Health and Human Services if you believe your rights under HIPAA have been violated.



## List of Contacts

<b>American Water Benefit Contacts</b>		
<b>Carrier</b>	<b>Claims Administrator</b>	<b>Phone</b>
<b>Medical</b>		
Horizon	Horizon Blue Cross Blue Shield of New Jersey PO Box 820 Newark, NJ 07101 <a href="http://www.horizonblue.com/nationalaccounts">www.horizonblue.com/nationalaccounts</a>	(800) 355-BLUE (2583)
<b>Dental</b>		
Aetna	Aetna * 1425 Union Meeting Rd. Blue Bell, PA 19422 <a href="http://www.aetna.com">www.aetna.com</a>	(800) 292-4366
<b>Vision</b>		
EyeMed	Before enrollment: <a href="http://www.eyemedvisioncare.com">www.eyemedvisioncare.com</a> After enrollment: <a href="http://www.enrollwiththeyemed.com/access">www.enrollwiththeyemed.com/access</a>	(866) 939-3633
<b>Flexible Spending Accounts</b>		
Horizon	Horizon Healthcare 3 Penn Plaza East PP-05S Newark, NJ 07105-2200 <a href="http://www.horizon-healthcare.com/fsa">www.horizon-healthcare.com/fsa</a>	(800) 224-4426
<b>Life and AD&amp;D</b>		
MetLife	MetLife One Madison Avenue New York, NY 10010 <a href="http://www.metlife.com">www.metlife.com</a>	(800) 638-5433
<i>For information on Social Security benefits: <a href="http://www.ssa.gov/pubs/deathbenefits.com">www.ssa.gov/pubs/deathbenefits.com</a> or (800) 772-1213</i>		
<b>Disability</b>		
Aetna Managed Disability	Aetna * 1425 Union Meeting Rd. Blue Bell, PA 19422 <a href="http://www.aetna.com">www.aetna.com</a>	(800) 804-5329
<b>Employee Assistance Program</b>		
Carebridge	Carebridge Corporation 40 Lloyd Avenue Malvern, PA 19355 <a href="http://www.carebridge.com">www.carebridge.com</a>	(800) 437-0911 (610) 993-0955
<b>Benefits Service Center</b>		
131 Woodcrest Road, Cherry Hill, NJ 08003 (866) 888-8269		

## *Glossary*

---

## *Glossary*

The following definitions of certain words and phrases will help you understand the benefits to which the definitions apply. Some definitions which apply only to a specific benefit appear in the benefit section. If a definition appears in a benefit section and also appears in the Glossary, the definition in the benefit section will apply in lieu of the definition in the Glossary.

### **Room and Board Charges**

Charges made by an institution for room and board and other necessary services and supplies. They must be made regularly at a daily or weekly rate.

### **Skilled Nursing/Convalescent Facility**

An institution that:

- Is licensed to provide, and does provide, the following on an inpatient basis for persons convalescing from illness or injury:
  - professional nursing care by an RN, or by an LPN directed by a full-time RN, and
  - physical restoration services to help patients to meet a goal of self-care in daily living activities.
- Provides 24-hour-a-day nursing care by licensed nurses directed by a full-time RN.
- Is supervised full-time by a doctor or RN.
- Keeps a complete medical record on each patient.
- Has a utilization review plan.
- Is not mainly a place for rest, for the aged, for drug addicts, for alcoholics, for mentally retarded persons, for custodial or educational care, or for care of mental disorders.
- Makes charges for services rendered.

### **Copay**

A fee charged to a person for Covered Medical Expenses, as specified in the applicable Summary of Coverage.

### **Course of Treatment**

A planned program of services or supplies furnished by a health care provider. The program must be:

- In connection with the diagnosis and treatment of an injury or illness, and

- Of definite duration.

### **Custodial Care**

Services and supplies furnished to a person mainly to help him or her in the activities of daily life, including room and board and other institutional care. The person does not have to be disabled. These services and supplies are custodial care without regard to:

- By whom they are prescribed, or
- By whom they are recommended, or
- By whom they are performed.

### **Dentist**

A legally qualified dentist, or a doctor who is licensed to do the dental work he or she performs.

### **Directory**

A listing of Network Providers in the Service Area covered under this Plan that is available to all employees covered under the Medical Plans.

### **Doctor**

A legally qualified, licensed doctor.

### **Emergency Care**

The first care given in a hospital's emergency room after a sudden and, at the time, unexpected change in a person's physical or mental condition such that:

- Care cannot safely and adequately be provided other than in a hospital, or
- Adequate care is not available at the time and place it is needed.

### **Emergency Condition**

The sudden and, at that time, unexpected onset of a change in a person's physical or mental condition which, if the procedure or treatment were not performed right away could reasonably be expected to result in:

- Loss of life or limb, or
- Significant impairment to bodily function, or
- Permanent dysfunction of a body part.

### **Home Health Care Agency**

An agency that:

- Mainly provides skilled nursing and other therapeutic services,

- Is associated with a professional group which makes policy (this group must have at least one doctor and one RN),
- Has full-time supervision by a doctor or RN,
- Keeps complete medical records on each person,
- Has a full-time administrator, and
- Meets licensing standards.

### **Home Health Care Plan**

A plan that provides for care and treatment of an illness or injury. The care and treatment must be:

- Prescribed in writing by the attending doctor, and
- An alternative to confinement in a hospital or skilled nursing/convalescent facility.

### **Hospice Care**

Care given to a terminally ill person by or under arrangements with a Hospice Care Agency as part of a Hospice Care Program.

### **Hospice Care Agency**

An agency or organization which:

- Has Hospice Care available 24 hours a day.
- Meets any licensing or certification standards set forth by the jurisdiction where it is.
- Provides:
  - skilled nursing services,
  - medical social services,
  - psychological and dietary counseling, and
  - bereavement counseling for the immediate family.
- Provides or arranges for other services which include:
  - services of a doctor,
  - physical or occupational therapy,
  - part-time home health aide services which mainly consist of caring for terminally ill persons, and
  - inpatient care in a facility when needed for pain control and acute and chronic symptom management.
- Has personnel which include at least:
  - one doctor,
  - one RN,

- one licensed or certified social worker employed by the Agency, and
- one pastoral or other counselor.
- Establishes policies governing the provision of Hospice Care.
- Assesses the patient’s medical and social needs.
- Develops a Hospice Care Program to meet those needs.
- Provides an ongoing quality assurance program. This includes reviews by doctors, other than those who own or direct the Agency.
- Permits all area medical personnel to utilize its services for their patients.
- Keeps a medical record on each patient.
- Utilizes volunteers trained in providing services for non-medical needs.
- Has a full-time administrator.

### **Hospice Care Facility**

A facility, or a distinct part of one, which:

- Mainly provides inpatient Hospice Care to terminally ill persons.
- Charges its patients.
- Meets any licensing or certification standards set forth by the jurisdiction where it is.
- Keeps a medical record on each patient.
- Provides an ongoing quality assurance program; this includes reviews by doctors other than those who own or direct the facility.
- Is run by a staff of doctors; at least one such doctor must be on call at all times.
- Provides 24-hour-a-day nursing services under the direction of an RN
- Has a full-time administrator.

### **Hospice Care Program**

A written plan of Hospice Care, which:

- Is established by and reviewed from time to time by:
  - a doctor attending the person, and
  - appropriate personnel of a Hospice Care Agency.
- Is designed to provide palliative and supportive care to terminally ill persons, and supportive care to their families.

- Includes an assessment of the person's medical and social needs, and a description of the care to be given to meet those needs.

### **Hospital**

A place that:

- Provides mainly inpatient facilities for the surgical and medical diagnosis, treatment, and care of injured and sick persons.
- Is supervised by a staff of doctors.
- Provides 24-hour-a-day RN services.
- Is not mainly a place for rest, for the aged, for drug addicts, for alcoholics, or a nursing home
- Makes charges for services rendered.

### **In-Network Care**

A health care service or supply furnished by a Network Provider.

### **LPN**

A licensed practical nurse.

### **Mental Disorder**

An illness commonly understood to be a mental disorder whether or not it has a physiological or organic basis and for which treatment is generally provided by or under the direction of a mental health professional such as a psychiatrist, a psychologist, or a psychiatric social worker. A mental or nervous disorder includes, but is not limited to:

- Alcoholism and drug abuse
- Schizophrenia
- Bipolar disorder
- Pervasive mental developmental disorder (Autism)
- Panic disorder
- Major depressive disorder.
- Psychotic depression
- Obsessive compulsive disorder
- Mental disorders will not include alcoholism and drug abuse if a separate benefit applies to treatment of alcoholism and drug abuse.

### **Necessary**

A service or supply furnished by a particular provider is necessary if Horizon determines that it is appropriate for the diagnosis, care, or treatment of the illness or injury involved.

To be appropriate, the service or supply must:

- Be care or treatment, as likely to produce a significant positive outcome as, and no more likely to produce a negative outcome than, any alternative service or supply, both as to the illness or injury involved and the person's overall health condition,
- Be a diagnostic procedure, indicated by the health status of the person and be as likely to result in information that could affect the course of treatment as, and no more likely to produce a negative outcome than, any alternative service or supply, both as to the illness or injury involved and the person's overall health condition, and
- As to diagnosis, care, and treatment be no more costly (taking into account all health expenses incurred in connection with the service or supply) than any alternative service or supply that meets the above tests

In determining whether a service or supply is appropriate under the circumstances, Horizon will take into consideration:

- Information provided on the affected person's health status;
- Reports in peer reviewed medical literature;
- Reports and guidelines published by nationally recognized health care organizations that include supporting scientific data;
- Generally recognized professional standards of safety and effectiveness in the United States for diagnosis, care, or treatment;
- The opinion of health professionals in the generally recognized health specialty involved; and
- Any other relevant information brought to Horizon's attention.

In no event will the following services or supplies be considered to be necessary:

- Those that do not require the technical skills of a medical, mental health, or dental professional;
- Those furnished mainly for the personal comfort or convenience of the person, any person who cares for him or her, any person who is part of his or her family, any health care provider or health care facility;
- Those furnished solely because the person is an inpatient on any day on which the person's illness or injury could safely and adequately be diagnosed or treated while not confined; or
- Those furnished solely because of the setting if the service or supply could safely and adequately be furnished in a doctor's or a dentist's office or other less costly setting.



### **Negotiated Charge**

The maximum charge a Network Provider has agreed to make as to any service or supply for the purpose of the benefits under this Plan.

### **Network Provider**

A health care provider that has contracted to furnish services or supplies for a Negotiated Charge, but only if the provider is, with Horizon's consent, included in the Directory as a Network Provider for:

- The service or supply involved, and
- The class of employees of which you are a member.

### **Non-Occupational Illness**

A non-occupational illness is an illness that does not:

- arise out of (or in the course of) any work for pay or profit, or
- result in any way from an illness that does.

An illness will be deemed to be non-occupational regardless of cause if proof is furnished that the person:

- is covered under any type of Workers' Compensation law, and
- is not covered for that illness under such law.

### **Non-Occupational Injury**

A non-occupational injury is an accidental bodily injury that does not:

- Arise out of (or in the course of) any work for pay or profit, or
- Result in any way from an injury, which does.

### **Orthodontic Treatment**

Any:

- Medical service or supply, or
- Dental service or supply, furnished to prevent or to diagnose or to correct a misalignment:
  - Of the teeth, or
  - Of the bite, or
  - Of the jaws or jaw joint relationship, whether or not for the purpose of relieving pain.

Not included is:

- The installation of a space maintainer, or

- A surgical procedure to correct malocclusion.

**Out-of-Network**

A health care service or supply furnished by a health care provider that is not Network.

**Out-of-Network Provider**

A health care provider that has not contracted to furnish services or supplies at a Negotiated Charge.

**Reasonable and Customary Charge**

Only that part of a charge considered “reasonable” is covered. The reasonable charge for a service or supply is the lower of:

- The provider’s usual charge for furnishing it, or
- The charge Horizon determines to be the prevailing charge level made for it in the geographic area where it is furnished.

In determining the reasonable charge for a service or supply that is unusual, not often provided in the area, or provided by only a small number of providers in the area, Horizon may take into account such factors as:

- The complexity of the service or supply,
- The degree of skill needed,
- The type of specialty of the provider,
- The range of services or supplies provided by a facility, and
- The prevailing charge in other areas.

**RN**

A registered nurse.

**Semi-Private Rate**

The charge for room and board, which an institution applies to the most beds in its semi-private rooms with two or more beds. If there are no such rooms, Horizon will figure the rate. It will be the rate most commonly charged by similar institutions in the same geographic area.

**Service Area**

The geographic area in which Network Providers for this Plan are located, as determined by Horizon.

**Terminally Ill**

A medical prognosis of six months or less to live.

### **Totally Disabled**

“Totally disabled” mean that because of injury or illness:

- You are unable to engage in your customary occupation and are not working for pay or profit.
- Your dependent is unable to engage in most of the normal activities of a person of like age and sex in good health.

*American Water  
Group Insurance Plan  
Summary Plan Description  
For Union Employees  
In Effect as of  
January 1, 2006*

Introduction  
Eligibility  
Overview and Comparison Chart  
The Preferred Provider Organization (PPO) Plans  
The Exclusive Provider Organization (EPO) Plan  
Provisions That Apply to All Medical Plans  
The Prescription Drug Benefit Program  
The Dental Plans  
The Vision Plan  
Flexible Spending Accounts  
Disability Coverage  
Life Insurance  
Employee Assistance Program  
Additional Information  
Claim Filing and Appeal Process  
ERISA Rights  
COBRA General Notice  
Glossary

*The Plan described in this booklet is based on plan documents and contracts that govern its operation. Because this booklet is a summary only, it does not describe all of the provisions of the Plan and the possible fact situations that may occur. If a conflict arises between this summary and any official plan documents, the official plan documents will govern.*

## *Table of Contents*

Introduction.....	1
About This Booklet.....	1
The Benefit Programs.....	2
Eligibility.....	3
Health Plan Coverage for Handicapped Dependent Children.....	4
Special Rules That Apply to an Adopted Child.....	5
An Overview of Your Options.....	5
Plan Comparison Chart.....	8
Enrolling For Medical Coverage.....	12
Changes in Status.....	13
The Preferred Provider Organization Plans (Standard and Premium).....	16
The Exclusive Provider Organization (EPO) Plan.....	47
Provisions That Apply to All Medical Plans.....	73
Prescription Drug Benefit Program.....	89
Dental Benefits.....	97
Vision Benefits.....	111
Flexible Spending Accounts.....	117
The Health Care Spending Account.....	118
The Dependent Care Spending Account.....	129
Disability Benefits.....	138
Life Insurance Benefits.....	144
Employee Assistance Program.....	156
Additional Plan Information.....	158
Plan Notices.....	159
Amendment or Termination of the Plan.....	160
Filing a Claim.....	161
Claim Determination and Appeals Process.....	161
Your Rights Under ERISA.....	169
Plan Benefits.....	171
Plan Documents.....	172
Continuation of Health Coverage.....	172
Conversion.....	176
Continuation of Coverage During an Approved Leave of Absence Granted to Comply With Federal Law.....	177
Confidentiality of Protected Health Information.....	178
List of Contacts.....	180
Glossary.....	182

## *Introduction*

Just as American Water provides a comprehensive range of products and services which can be tailored for our customers' individual needs, we provide a flexible, comprehensive benefits package which allows our employees to select the benefits that best meet their needs.

This Summary Plan Description ("SPD") of the Group Insurance Plan of American Water Works Co., Inc. and Its Designated Subsidiaries and Affiliates (the "Plan") supplements the booklets and certificates provided by the various insurance carriers and provides a general description, written in non-technical language, of the important provisions of the Plan. There may be other materials (such as an insurance policy or other contractual agreement with a health care or other service provider) that contain more detailed information about Plan benefits. Every effort has been made to ensure that all of these materials contain a consistent description of the Plan's benefits. However, if there is any conflict or inconsistency between these materials, it is the Plan Administrator's responsibility to interpret the conflicting provisions and determine what benefits will be provided under the Plan.

American Water provides this SPD to comply with certain laws and to give you the information you need to use your benefits. Nothing in this booklet is meant to interpret, extend, or change in any way the provisions of this Plan. No one speaking on behalf of the Plan or the Company can alter the terms of the Plan.

## *About This Booklet*

The benefits described in this booklet may vary depending on the terms of your union contract. Please refer to your union contract for details. The benefits described are provided by American Water Works Company, Inc., referred to as American Water throughout this Summary Plan Description.

Please read this Summary Plan Description carefully and refer to it whenever you have questions about the American Water benefits program or the specific coverages that apply to you. If you have questions about these plans, please contact the Benefits Service Center at (866) 888-8269 or email [Benefits\\_Service\\_Center@amwater.com](mailto:Benefits_Service_Center@amwater.com).

American Water reserves the right to amend or terminate the benefit plans described in this summary at any time. Some of the employees

who participate in this Plan do so under the terms of collective bargaining agreements. The Company takes its obligations under those agreements very seriously and will, as required either by the Company's contractual agreements or by law, negotiate changes to the Plan affecting union members with those unions whose members participate in the Plan.

If a question should ever arise concerning the nature and extent of benefits under any aspect of these plans, the actual legal plan documents – and not this Summary Plan Description – will govern.

### *The Benefit Programs*

Your American Water benefits have been designed to reward your commitment to provide excellent service and drive business performance. It can add up to a significant part of your total compensation, giving you added security and peace of mind.

This SPD describes the following employee benefit programs:

- Medical  
(Standard and Premium PPOs, EPO, and Opt Out of Coverage)
- Prescription Drug
- Vision
- Dental
- Flexible Spending Accounts  
(Health Care and Dependent Care)
- Disability  
(STD)
- Life Insurance  
(Basic, AD&D, Supplemental, Spouse and Dependent)
- Employee Assistance Program

## *Eligibility*

You and your dependents are eligible to participate in the benefits described in this Summary Plan Description if you are an American Water union employee and you are a full-time employee (working not less than 35 hours each week).

You are ineligible to participate in the Plan if you (1) are a part-time employee (working less than 35 hours each week), (2) are classified as a temporary employee in accordance with the Company's personnel policies and practices, (3) perform services for the Company pursuant to an arrangement with a leasing organization or any other third-party, including but not limited to a "leased employee" within the meaning of section 414(n) of the Code, (4) person who is classified as an independent contractor or otherwise as a person who is not treated as an employee for purposes of withholding federal employment taxes, regardless of any contrary governmental or judicial determination relating to such employment status or tax withholding obligation, or (5) an employee of the Electrical Workers Union, Local 51, Sterling, Illinois. If a leased employee or independent contractor described in the preceding sentence is subsequently reclassified as, or determined to be, an employee by the Internal Revenue Service, any other governmental agency or authority, or a court, or if the Company is required to reclassify such an individual as an employee as a result of such reclassification or determination (including any reclassification by the Company in settlement of any claim or action relating to such individual's employment status), such individual shall not become eligible to become a participant in the Plan by reason of such reclassification or determination.

Your eligibility and participation date depends upon the terms of your union contract. If you are on a layoff, on disability, or on leave of absence on your eligibility date, coverage will begin on the day you return to active work.

Your eligible dependents include:

- Your wife or husband
- Your unmarried children from birth to age 19 who are:
  - Fully dependent on you for support
  - Not employed full-time and
  - Not in the military service

The phrase "live with you in a parent-child relationship" means that the child resides in your home on a permanent basis as the



place of his or her legal residence – even though the child may be away from your home during certain periods of the year (e.g., to attend school).

Adopted children are eligible to participate in an American Water medical plan on the date they are placed for adoption. A child is considered “placed” when you assume and intend to retain a legal obligation for the child’s support, in anticipation of adopting the child – regardless of where the child resides.

- Your unmarried children ages 19 to 23, while:
  - Fully dependent on you for support
  - Full-time students (attending high school or attending an accredited learning institution with at least 12 credits)
  - Not employed full-time and
  - Not in the military service

The word “children” includes adopted children, foster children, grandchildren, and stepchildren who meet all of the above criteria, live with you in a parent-child relationship, and must be claimed as dependents for federal income tax purposes

Dependents cannot participate unless you, the employee, also participate. An individual is not eligible as both an employee and a dependent, nor as a dependent of more than one employee.

### *Health Plan Coverage for Handicapped Dependent Children*

*Health Plan Coverage for your fully handicapped child may be continued past the maximum age for a dependent child if the child has not been issued a personal medical conversion policy.*

Coverage for your fully handicapped child may be continued past the maximum age for a dependent child if the child has not been issued a personal medical conversion policy.

Your child is fully handicapped if:

- He or she is unable to earn his or her own living because of mental retardation or a physical handicap which started before the date he or she reaches the maximum age for dependent children, and
- He or she depends chiefly on you for support and maintenance.

Proof that your child is fully handicapped must be submitted to Horizon no later than 31 days after the date your child reaches the maximum age of 19, or up to age 23 if attending school full-time.

Coverage will cease on the first to occur of:

- Cessation of the handicap,
- Failure to give proof that the handicap continues,
- Failure to have any required exam,
- Termination of Dependent Coverage for your child for any reason other than reaching the maximum age.

Horizon will have the right to require proof of the continuation of the handicap. Horizon also has the right to examine your child, at its own expense, as often as needed while the handicap continues. An exam will not be required more often than once each year after two years from the date your child reaches the maximum age.

### *Special Rules That Apply to an Adopted Child*

Medical (or dental/vision) coverage for an adopted child will become effective on the date the child is placed with you for adoption, if you make a written request for coverage within 31 days of his or her placement with your family.

### *An Overview of Your Options*

Eligible employees and their dependents may participate in the Standard Preferred Provider Organization (Standard PPO) Plan, the Premium Preferred Provider Organization (Premium PPO) Plan, or the Exclusive Provider Organization (EPO) Plan.

Horizon Blue Cross Blue Shield (Horizon) provides the PPO and EPO plans. Horizon has negotiated special rates with in-network health care providers in the plans to offer you competitive health care. To locate participating network providers, call (800) 810-BLUE (2583) or use the Provider Finder at [www.horizonblue.com/nationalaccounts](http://www.horizonblue.com/nationalaccounts).

*The PPO Plans emphasize both preventive care and protection against the cost of illness and serious injury*

*Note: Eligible Hawaii employees and their dependents may participate in the HMSA Medical Plan. The Horizon Plans do not apply to Hawaii employees. HMSA is part of the American Water Group Health Plan.*

### Standard PPO Plan and Premium PPO Plan

With the Standard PPO and the Premium PPO, you have a choice to make each time you use the plan: whether to receive care from a doctor, hospital, or health care provider that is part of the plan's network, or from any provider outside the network. You will receive a higher level of coverage (i.e., the plan will pay a higher percentage of the cost of service) when you receive care through the network and your out-of-pocket costs will be lower compared to receiving care outside of the network.

You do not have to select a primary care doctor to coordinate your care (e.g., when you need specialty services). However, it is always a good idea to maintain a relationship with a doctor who knows you and your medical history and who can help you make the right choices about your care.

### What's the Difference?

The Standard PPO and the Premium PPO operate identically. The Standard PPO and Premium PPO differ by the deductible and coinsurance amounts, and by the amounts you pay out of your paycheck for coverage. Detailed descriptions of these plans begin on page 16.

*The EPO is a plan that emphasizes both preventive care and protection against the cost of illness and serious injury with in-network benefits only.*

### Exclusive Provider Organization (EPO)

In contrast to the PPO plans, the EPO plan offers **no** out-of-network benefits. What does that mean? In order to receive plan benefits, you must receive care from a doctor, hospital, or health care provider that is part of the plan's network. The EPO includes comprehensive benefits -- you pay a copay and then the plan covers 100% of the remaining costs -- so at the time of service, you pay a set, flat amount. Similar to the PPO, you do not have to select a primary care doctor to coordinate your care (for example, when you need specialty services).

### Hawaii

Your medical plan will continue to be administered by HMSA. Please contact the Benefits Service Center for information.

### Listings of Network Providers

To locate providers that participate in the Horizon network, you can call (800) 810-BLUE (2583) or use the *Provider Finder* at [www.horizonblue.com/nationalaccounts](http://www.horizonblue.com/nationalaccounts).

### **Medical Opt-Out of Coverage \***

The medical opt-out provisions give you the opportunity not to elect medical coverage.

You have two options for opting out of coverage:

- You may choose not to enroll in medical coverage and receive only dental/vision coverage.
- Dental/vision coverages are bundled and you can elect to purchase this coverage even if you do not enroll in medical. If you elect to receive dental/vision coverage only, you will receive premium dental and your monthly contributions will be deducted from your paycheck on a pre-tax basis.
- You may choose not to enroll in any medical, dental or vision plans at all.

If you choose to opt out of medical, dental and vision coverage for yourself and your dependents, the Company will credit you \$100 per month.

#### ***Please note, to receive the cash credit:***

- You must make an election not to enroll in medical/dental/vision to receive the full credit.
- You must have equivalent medical coverage under another medical plan if you elect the Medical Opt-Out Option. Be sure to review the other medical plan's provisions to confirm that this decision is right for you and your family.
- During the year, if you experience a Change in Status that would allow you to drop your medical coverage, you must provide documentation that you have medical coverage elsewhere. A signed affidavit obtained from the Benefits Service Center can be used as proof. This is not required during open enrollment or if you are a new hire.

If a husband and wife are American Water employees, the Medical Opt-Out Option and Cash Credit is not available.

\* This Opt Out of Coverage provision may vary or may not apply depending on the terms of your Union Contract.

## Plan Comparison Chart

Below is a comparison of benefits for the Standard PPO, the Premium PPO, and the EPO.

Horizon Medical Plans					
Plan Feature	Standard PPO		Premium PPO		EPO
	<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>Deductible</b> (single/family)	\$1,000/\$3,000	\$1,500/\$4,500	None	\$200/\$600	None
<b>Coinsurance</b>	80%	60%	90%	70%	100%
<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
<b>Lifetime maximum benefit</b>	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
<b>Immunizations</b>	100%	Not Covered	100% after \$15 copay	Not Covered	100% after \$15 copay
<b>Routine hearing exam</b>	100% (one every 24 months)	Not Covered	100% after \$15 copay	Not Covered	100% after \$15 copay
<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
<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)
<b>Doctor 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
<b>Allergy testing and treatment centers</b>	80% after deductible	60% after deductible	100% after \$15 copay	70% after deductible	100%

Horizon Medical Plans					
Plan Feature	Standard PPO		Premium PPO		EPO
	<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>Diagnostic x-ray and lab</b>	80% after deductible	60% after deductible	Independent Lab: 100% Doctor's Office: 100% after \$15 copay	70% after deductible	100%
<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
<b>Outpatient surgery</b>	80% after deductible	60% after deductible	100%	70% after deductible	100%
<b>Outpatient preadmission testing</b>	80% after deductible	60% after deductible	100%	70% after deductible	100%
<b>Ambulance (if medically necessary)</b>	80% after deductible	80% after deductible	90%	90%	100%
<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)
<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%
<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%
<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)
<b>Hospice inpatient</b>	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%
<b>Hospice outpatient</b>	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%
<b>Durable medical equipment</b>	80% after deductible	80% after deductible	90%	90%	100%

Horizon Medical Plans					
Plan Feature	Standard PPO		Premium PPO		EPO
	<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>Short-term rehabilitation</b> (for acute conditions only)	80% after deductible (60-day maximum per calendar year)	60% after deductible (60-day maximum per calendar year)	90% (60-day maximum per calendar year)	70% after deductible (60-day maximum per calendar year)	100% (60-day maximum per calendar year)
<b>Mental Health and Chemical Dependency</b>					
<b>Inpatient treatment of mental/nervous conditions</b>	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)
<b>Outpatient treatment of mental/nervous conditions</b>	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)
<b>Inpatient alcohol/drug treatment</b>	80% after deductible (45-day maximum per calendar year, 2 courses of treatment per lifetime)	60% after deductible (45-day maximum per calendar year, 2 courses of treatment per lifetime)	90% (45-day maximum per calendar year, 2 courses of treatment per lifetime)	70% after deductible (45-day maximum per calendar year, 2 courses of treatment per lifetime), \$250 copay/confinement	100% (30-day maximum per calendar year, 90-day lifetime)
<b>Outpatient alcohol/drug treatment</b>	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% 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)

Horizon Medical Plans					
Plan Feature	Standard PPO		Premium PPO		EPO
	<i>In-network</i>	<i>Out-of-network</i>	<i>In-network</i>	<i>Out-of-network</i>	
<b>Prescription drugs</b> (participant coinsurance or copay)					
<b>Retail:</b>					
• Generic					
• Preferred brand	10%		10%		10%
• Non-preferred brand	20%		20%		20%
• Non-preferred brand	20%		20%		20%
<b>Mail order:</b>					
• Generic					
• Preferred brand	\$14 copay		\$14 copay		\$14 copay
• Non-preferred brand	\$30 copay		\$30 copay		\$30 copay
• Non-preferred brand	\$70 copay		\$70 copay		\$70 copay

This chart is only a highlight of the medical option features, and certain limits may apply to some features. Out of network benefits may be subject to Reasonable and Customary (R&C) limits and you may be responsible for non-network provider charges in excess of R&C limits in addition to a coinsurance. All maximums are combined for mental health and chemical dependency expenses. Mental health and chemical dependency amounts *do not* apply to your out-of-pocket maximum. Official Plan documents govern in the event of any inconsistency between the provisions shown here and in the Plan documents.



## *Enrolling For Medical Coverage*

*When you enroll in a medical plan, you are automatically enrolled in American Water Dental, Vision, and Prescription Drug Plans. You also have the option of declining coverage for yourself or your eligible dependents or electing only dental and vision coverage.*

The Benefits Service Center will conduct a benefits orientation with newly hired employees to review benefits and explain the enrollment process.

When enrolling in medical coverage, you will need to complete an American Water Benefit Enrollment Form if you want to participate in either:

- The Standard Preferred Provider Organization Plan
- The Premium Preferred Provider Organization Plan
- The Exclusive Provider Organization Plan
- Premium Dental/Vision Only
- The Medical Opt-Out Option and Cash Credit (if applicable)

If you are a newly hired eligible employee (see "Eligibility" above) and you want to enroll you and your dependent(s) in a medical plan, you must return your completed enrollment form to the Benefits Service Center before your **Benefits Eligibility Date**. Your **Benefits Eligibility Date** will be in accordance with the terms of your union contract.

Unless you are taking the Opt-Out Option, you must include the following documentation along with your enrollment form:

- a copy of your birth certificate and your dependent(s) birth certificate(s); and
- a copy of your marriage certificate, if applicable.

If you do not submit the completed form and required documentation, you will not be enrolled in Medical and Dental/Vision Plans or the Opt-Out Option, if applicable; and you will not receive the \$100 opt-out credit per month. In addition, you will not be able to enroll in a medical plan until the next Open Enrollment period unless you have a Change in Status or a Special Enrollment Period.

The annual Open Enrollment Period is an important opportunity to review your coverage levels and make changes to meet your benefit needs for the next Plan Year.

**Coverage levels** are defined as "Single" or "Family." **Family** is defined as yourself, your spouse, and any eligible dependents.

All plans provide reasonable access to primary care, specialists, and network hospitals. The standard for distance from an Employee's home to a provider who is accepting new patients is set forth in the following chart, although the actual distance may be greater in some cases:

	Urban Area	Rural Area
<b>Adult Doctor</b> <i>(includes Family Practice and General Internal Medicine)</i>	3 doctors in 8 miles	2 doctors in 12 miles
<b>Pediatrician</b>	2 doctors in 8 miles	2 doctors in 12 miles
<b>OB/GYN</b>	2 doctors in 8 miles	2 doctors in 12 miles
<b>Hospital</b>	1 hospital within 10 miles	1 hospital within 15 miles

### *Changes in Status*

You may enroll in a Plan as a new hire or during the annual Open Enrollment period. However, if you or your family experience a Change in Status (as described below), you may enroll or add or drop dependents during the Plan Year on account of, and consistent with, the Change in Status. **You must contact the Benefits Service Center to notify them of your Change in Status within 31 days after the change has occurred.** A new benefit form must be completed.

Note: A Change in Status does not allow you to change your current medical plan option (for example, switch from the Standard PPO to the Premium PPO) unless the change also entitles you to a special enrollment period described below.

The following events are changes in status:

- Marriage, death of spouse, divorce, legal separation, or annulment;
- A child qualifies as a dependent;
- Birth, adoption, placement for adoption, or death of a dependent;
- Termination or commencement of employment by you, your spouse or dependent;
- Reduction or increase in hours of employment by you, your spouse or dependent, including a switch between part-time and full-time, strike or lockout, or taking or returning from an unpaid leave;

- Dependent no longer qualifies because of age, student status, or marriage;
- Change in residence or worksite of you, your spouse or dependent;
- If your spouse's employer holds open enrollment at a time other than American Water;
- You became disabled;
- Coverage changes, such as a change in coverage under a spouse's plan.

You can also enroll or add or drop dependents during the Plan Year if a judgment, decree, or order resulting from divorce, legal separation, annulment or change in custody requires health coverage for your dependent or dependent foster child or if you or a dependent become entitled (or cease to be entitled) to Medicare or Medicaid.

#### ***Special Enrollment Rights***

If you decline enrollment for yourself or your dependents (including your spouse) because of other health insurance or group health plan coverage, you may be able to enroll yourself and your dependents in this Plan if you or your dependents lose eligibility for that other coverage (or if the employer stops contributing towards your or your dependents' other coverage). However, you must request enrollment within 31 days after your or your dependents' other coverage ends (or after the employer stops contributing toward the other coverage).

A newborn child, an adopted child, or a child placed with you for adoption is automatically covered for the first 31 days of life, the date the child was adopted, or the date the child was placed for adoption. To continue coverage for a newborn beyond 31 days, you must enroll within 31 days of the birth. To continue coverage for an adopted child or a child placed with you for adoption beyond 31 days, you must enroll within 31 days of the adoption or placement.

In addition, if you have a new dependent as a result of marriage, you may be able to enroll yourself and your dependents. However, you must request enrollment within 31 days after the marriage.

To request special enrollment or obtain more information, contact the Benefits Service Center.

Note: Certain events could result in an immediate loss of eligibility for dependents: if you get divorced or legally separated; if your dependent child marries; or if your dependent child reaches age 19 (age 23, if a full-time student) or graduates from college before age 23.

*The Preferred Provider  
Organization (PPO) Plans  
(Standard and Premium)*

## *The Preferred Provider Organization Plans (Standard and Premium)*

*The Plans are self-insured by American Water. Horizon provides certain administrative services under the Plan.*

The Preferred Provider Organization (PPO) Plans are self-insured by American Water. A plan is considered to be “self-insured” when a company uses its own funds to pay claims. Horizon provides certain administrative and claim payment services under the Plans, but does not guarantee benefit payments. The PPO Plans emphasize preventive care and protect you from the cost of illness and serious injury while providing you with access to a high level of benefits.

**If you want to receive the advantages of the PPO Plans, you should select a doctor within Horizon’s network.** As you may know, Horizon maintains a nationally recognized health care provider network. In fact, most providers and hospitals currently used by our employees are members of the Horizon network. If you cover any college-age dependents, we anticipate that they will have access to network doctors when they are away at school. To learn which doctors are in the network, call Horizon at (800) 810-BLUE (2583) or use the Provider Finder at [www.horizonblue.com/nationalaccounts](http://www.horizonblue.com/nationalaccounts).

You do not have to coordinate your care through a primary care physician (PCP) to receive a high level of benefits. In addition, you do not need to obtain a referral from your PCP in order to see a specialist. However, it’s a good idea to see a PCP first to make sure you are getting appropriate care.

If you obtain care from an out-of-network doctor, the Plan may pay a lower level of benefits and some services (such as preventive care services) are not covered at all.

## *How the Preferred Provider Organization Plans Work*

With the PPO Plans, you do not need to select a PCP before you receive medical care, nor do you need to obtain referrals to see a specialist. However, when you need care, you should choose a doctor from a “network” of health care providers to receive the highest level of benefits under the Plan.

You can select a network provider from among those listed on Horizon's website at [www.horizonblue.com/national\\_accounts](http://www.horizonblue.com/national_accounts) or by calling Horizon at (800) 810-BLUE (2583).

IF YOU CHOOSE A PROVIDER IN THE NETWORK, you receive a higher level of reimbursement for your medical expenses than you would receive if you chose a provider outside the network.

- You do not have to meet an annual deductible with the Premium PPO if you use an in-network provider (the Standard PPO *does* have an annual deductible for in-network providers).
- Your in-network healthcare providers file all your claims.
- Your in-network doctor initiates all required precertification.
- You will not experience any reduction in benefits under the "reasonable and customary" rule because health care providers in the network are allowed to charge only the special rates that Horizon has negotiated with them. (See the Glossary for a definition of "reasonable and customary charge.")

Under the PPOs, you may receive care from any provider you choose.

IF THE PROVIDER IS OUTSIDE THE NETWORK:

- You will have to meet an annual deductible with both the Standard and Premium PPOs,
- Your level of benefits reimbursable will be lower,
- You will have to file your own claims,
- You will need to initiate precertification for inpatient hospitalization and certain outpatient procedures, and
- You will have to pay any expenses in excess of the "reasonable and customary charges" on which Plan payment is based, in addition to the applicable coinsurance amount.

### *When You Need a Specialist*

If you need specialized care, you do not need a referral. Remember, in order to receive the highest level of benefits, you must use a specialist who belongs to the network.

If you need medical services or treatment that is not available within the PPO network, your doctor may recommend a specialist who does not belong to the network. In this case, your doctor must obtain

precertification from Horizon and you will receive the higher level of benefits.

### *Coverage for Dependents Who Live Outside the Network Area*

*If your child is away at school, you should select a doctor from the area where you live and routine care may be arranged during school breaks*

The PPO options have special provisions to meet the needs of your covered dependents who live outside the network area. In general, when selecting doctors for your out-of-area children, consider these guidelines:

- If your child is away at school, you should select a doctor from the area where you live and arrange for routine care during school breaks. If your child needs medical care during the school year, he or she should visit the school infirmary and find in-network doctors or hospitals on the website. Benefits will be paid at the in-network level.
- If your child lives permanently outside the network area (with another parent or stepparent, for example) your child may visit any doctor in the local area and benefits will be paid at the out-of-network level. If you are enrolled in a PPO and a PPO network is available in that area, your child may select a doctor from the local network and receive the higher level of benefits. To locate providers in the Horizon network, call (800) 810-BLUE (2583) or use the Provider Finder at [www.horizonblue.com/nationalaccounts](http://www.horizonblue.com/nationalaccounts).
- There is no coverage for Routine Physical Exams, Routine Eye Exams, and Routine Hearing Exams.

*In a non-emergency situation, always call your doctor first*

### *Coverage When You Are Traveling*

*In a non-emergency situation, always call your doctor first*

You should call Horizon Member Services at (800) 355-BLUE (2583) for a list of participating doctors and hospitals to receive the highest level of benefits.

## *In Case of Emergency*

*An emergency is a sudden and unexpected life-threatening medical condition that requires immediate medical or surgical care*

In case of emergency, get the care you need from the nearest health care facility or doctor. A medical emergency is defined as “a sudden and unexpected life-threatening medical condition that requires immediate medical or surgical care in order to prevent death or a severe health crisis.” Examples include convulsions, excessive bleeding, serious burns, and suspected heart attack.

You will be paid at the Plan’s higher benefit level for emergency care – 24 hours a day, 365 days a year – whether you are at home or away. When you need emergency care, it’s important to seek immediate care at the nearest appropriate facility.

When a covered person is confined as a full-time inpatient as the result of an **emergency** admission, you, the person’s doctor, or the hospital must call Horizon Member Services to request certification within 48 hours of the start of the confinement. If the call cannot be made within 48 hours, the call must be made as soon as reasonably possible. The 48-hour requirement is extended to 72 hours when the confinement starts on a Friday or Saturday.

## *Precertification*

Precertification is an important feature of the PPO Plans. In order for you to receive the highest level of benefits available, **you, the network hospital, or your doctor** must notify Horizon to precertify any hospital admission and certain outpatient surgical procedures, treatments, and tests. The purpose of this process is to review the medical necessity of a procedure and to approve an appropriate length of stay.

If you elect to get care from an out-of-network provider you will have to initiate the precertification process yourself.

### **Procedures Which Must Be Precertified**

Precertification is required for:

- All hospital and skilled nursing/convalescent facility admissions;
- Home health care, hospice care, and skilled nursing care;



- Inpatient treatment for substance abuse and mental disorders.
- Call Horizon for all other procedures.

### How to Request Precertification for a Medical Procedure or Admission

To request precertification of an admission or procedure, call the precertification telephone number listed on your ID card, or call Horizon Member Services, toll-free, at **(800) 355-BLUE (2583)** to be directed to the Patient Management site for your area.

To request precertification of an out-of-network admission or procedure, just call the precertification telephone number listed on your ID card or Horizon Member Services, toll-free, at **(800) 355-BLUE (2583)**. You should call at least 14 days before any scheduled admission or outpatient procedure, or as soon as you are aware you need medical care. **In case of emergency, you or a family member should contact Horizon Member Services within 48 hours after the admission or procedure.**

When you call, you will speak to a Medical Consultant who will ask you:

- Your name and Identification number,
- The relationship of the patient to you,
- The type of surgical procedure or test you need,
- The name and telephone number of your doctor, and
- When the procedure is scheduled.

The Medical Consultant will review the medical necessity of the proposed inpatient admission, the proposed surgical procedures and treatments, or the proposed inpatient treatment for substance abuse and mental disorders. He or she will compare information about your case with generally accepted medical standards.

Mental Health and Substance Abuse admissions are **precertified** by Magellan at (800) 224-1233.

If the proposed inpatient admission or treatment is medically necessary in accordance with such standards, it will be certified by the Medical Consultant. On the other hand, if other treatment is more appropriate, alternative treatment settings may be suggested. See page 37 for more information regarding precertification.

**There's A  
Penalty If You Do  
Not Precertify**

If you do not call to precertify a hospital admission or any of the procedures or tests listed, you will have to pay a separate \$150 penalty charge, in addition to your deductible, before benefits are paid for covered services. This penalty charge will not be applied toward your deductible or your out-of-pocket limit.

**If Your Hospital  
Stay Is Longer  
Than Expected**

If your hospital stay is longer than the approved period, you must notify Horizon Member Services as soon as you are aware your stay must be extended. The Medical Consultant can then work with your doctor to extend the certification of your hospital stay.

---

*Your Share of Medical Expenses*

American Water Medical Plans have been carefully designed to provide quality care and the most value for each dollar spent by you and the Company. Here is how we share the costs of these valuable benefits.

**Deductibles**

A deductible is the amount you must pay before the Plan begins to pay benefits for covered expenses. All deductibles are calculated on an annual basis and must be met every year. Copayments do not count toward meeting the annual deductibles.

■ **Single Deductible Limit (per calendar year)**

- \$1,000 (Standard PPO, in-network)
- \$1,500 (Standard PPO, out-of-network)
- \$200 (Premium PPO, out-of network only; no deductible for in-network)

This Calendar Year Deductible applies to all expenses incurred for Out-of-Network and for care for dependents who live permanently outside the Network.

■ **Family Deductible Limit (per calendar year) must be met by expenses of more than one family member**

- \$3,000 (Standard PPO, in-network)
- \$4,500 (Standard PPO, out-of-network)
- \$600 (Premium PPO, out-of network only; no deductible for in-network)

## Inpatient Hospital Copay

This Calendar Year Deductible applies to all expenses incurred for Out-of-Network and for care for dependents who live permanently outside the Network.

In Network and Out of Network deductibles are separate deductibles.

Under the Premium PPO, there is a separate \$250 copayment for each confinement in an out-of-network hospital. This is a separate amount you pay for each hospital confinement. The Inpatient Hospital Copay will be applied only once to each hospital confinement, regardless of cause, which is separated by less than 10 days from another confinement.

Expenses used to meet the Inpatient Hospital Copay cannot be used to meet any other applicable deductible. Expenses used to meet any other applicable deductible cannot be used to meet the Inpatient Hospital Copay.

### ■ Inpatient Hospital Copay

- \$250 per confinement (Premium PPO, out-of network only)

This Inpatient Hospital Copay applies to Inpatient Hospital Confinements, including Inpatient Alcoholism, Drug Abuse, and Mental Disorder confinements incurred for Out-of-Network and for care for dependents who live permanently outside the Network.

However, for a confinement of a well newborn child that starts on the day of birth, the Inpatient Hospital Copay will not exceed the hospital's actual charge for room and board for the first day of confinement on which the child's coverage is in force. To maintain continuous coverage on the newborn, you must add him or her to the Plan as a dependent within 31 days of birth.

### ■ Emergency Room Copay

- \$25 (Premium PPO, in- network and out-of network; waived if admitted)

This separate Emergency Room Copay must be paid for each visit to a hospital's emergency room for emergency care. This copay will be waived if the person is admitted to the hospital as an inpatient immediately following the emergency room visit.

The Emergency Room Copay also applies to Hospital Expenses incurred for emergency care provided by an Out-of-Network Provider and for care for dependents who live permanently outside the Network.

Note: Standard PPO benefits are different than the PPO Benefits (see the chart which begins on page 8).

**Coinsurance**

After you meet the applicable annual deductible, you and American Water share the remaining expenses through coinsurance.

If you use network doctors, hospitals or hospital alternatives, the plan generally pays as follows (although there may be other limits, such as limits on the number of treatments or visits):

	Plan Pays	You Pay	Up to Annual Out-of-Pocket Limit (single/family)
<b>Standard PPO</b>	80%	20%	\$3,500 / \$10,500
<b>Premium PPO</b>	90%	10%	\$1,000 / \$3,000

If you use out-of-network doctors, hospitals or hospital alternatives, the plan generally pays as follows (although there may be other limits, such as limits on the number of treatments or visits):

	Plan Pays	You Pay	Up to Annual Out-of-Pocket Limit (single/family)
<b>Standard PPO</b>	60%	40%	\$4,000 / \$12,000
<b>Premium PPO</b>	70%	30%	\$3,000 per person

Your in-network coinsurance amounts do not count toward your out-of-network deductible and coinsurance limits.

**Out-of-Pocket Limits**

There is a limit to your share of medical expenses each calendar year, called the “out-of-pocket” limit. Your coinsurance amounts count toward these out-of-pocket limits, but copayments, deductibles and amounts you are required to pay to out-of-network providers in excess of the reasonable and customary charge *do not* count.

- **Out-of-Pocket Limits (single/family)**
  - \$3,500 / \$10,500 (Standard PPO, in-network)
  - \$4,000 / \$12,000 (Standard PPO, out-of-network)
  - \$1,000 / \$3,000 (Premium PPO, in-network)
  - \$3,000 per person (Premium PPO, out-of-network)

If you reach your out-of-pocket limit during a calendar year, your covered expenses will be paid at 100% for the remainder of that year (in-network) and at 100% of reasonable and customary charges (out-of-network). If you do not reach your out-of-pocket limit, you must start accumulating expenses again in January.

However, any expense not determined to be a covered expense, as well as mental health and chemical dependency charges and precertification penalties, do not count toward your out-of-pocket limit.

**Lifetime  
Maximum  
Benefit**

Both the Standard and Premium PPO Plans provide an unlimited Lifetime Maximum Benefit for you and each covered member of your family.

**Your  
Contributions**

You pay your share of the cost for your benefits each pay cycle through convenient *pre-tax* payroll deductions. *Pre-tax* means that your contributions are withheld before federal (and in most cases, state (other than New Jersey) and local) income and FICA (Social Security) taxes are withheld. This reduces your taxable income and the amount of tax you pay. As a result, you have more take-home pay. Because your pre-tax contributions are not subject to FICA taxes, your Social Security benefit at retirement may be slightly reduced if your earnings are under the Social Security Taxable Wage Base (\$94,200 for 2006; \$97,500 for 2007). However, the loss in future retirement benefits should be more than offset by the current tax savings under the Plan.

*Benefits Payable*

*American Water pays the majority of your benefit costs.*

After any applicable deductible or copay amount, the Plan pays benefits at the Payment Percentage which applies to the type of Covered Medical Expense, except for any different benefit levels described elsewhere in this Summary Plan Description. If an expense is covered as one type of Covered Medical Expense, it cannot be covered as any other type.

*Benefit Maximums*

All maximums included in this Plan are combined maximums between Network and Out-of-Network, where applicable, unless specifically stated otherwise.

The following limitations apply to some of the benefits under the PPO Plans:

- **Private Duty Nursing Care**  
70 shifts per calendar year
- **Home Health Care**  
120 visits per calendar year  
(a “visit” is considered to be four hours or less in duration)
- **Skilled Nursing/Convalescent Facility**  
120 days per calendar year
- **Hospice Care**  
Inpatient- 90-day lifetime maximum  
Outpatient- \$5,000 lifetime maximum
- **Short-Term Rehabilitation**  
60 days per calendar year
- **Private Room Limit**  
The institution’s semi-private rate

### *Covered Expenses*

#### **Inpatient Hospital Care**

*Inpatient admissions must be precertified to qualify for the maximum benefit payable*

The Plan covers charges made by a hospital for room (semi-private only), board, and other hospital services and supplies for a person who is confined as a full-time inpatient for the treatment of an injury or illness.

#### **Outpatient Hospital Care**

The Plan covers charges made by a hospital for services and supplies for a person who is not confined as a full-time inpatient.

#### **Skilled Nursing/ Convalescent Facility**

*Precertification of skilled nursing/convalescent facility services is necessary to receive the maximum benefit payable by the Plan.*

The Plan covers charges made by a skilled nursing/convalescent facility for the following services and supplies furnished to a person while confined to convalesce from an illness or injury.

- **Room and Board.** This includes charges for services such as general nursing care made in connection with room occupancy. Charges for daily room and board in a private room over the Private Room Limit are not covered.
- **Use of special treatment rooms**

- X-ray and lab work
- Physical, occupational, or speech therapy
- ▣ Oxygen and other gas therapy
- ▣ Other medical services usually given by a skilled nursing/convalescent facility, excluding private or special nursing, or doctors' services
- Medical supplies

The Plan does not cover skilled nursing/convalescent facility charges made for treatment of:

- Drug addiction
- Chronic brain syndrome
- ▣ Alcoholism
- Senility
- ▣ Mental retardation
- ▣ Any other mental disorder

## Home Health Care

*Home health care is limited to 120 visits in a calendar year. Each visit by a nurse or therapist is one visit. Each visit of up to 4 hours by a home health aide is one visit.*

Home health care expenses are covered if:

- The charge is made by a home health care agency;
- The care is given under a home health care plan; and
- The care is given to a person in his or her home.

Home health care expenses are charges for:

- Part-time or intermittent care by an RN, or by an LPN if an RN is not available;
- Part-time or intermittent home health aide services for patient care;
- ▣ Physical, occupational, and speech therapy;
- Expenses covered to the extent they would have been covered under this Plan if the person had been confined in a hospital or skilled nursing/convalescent facility:
  - medical supplies, drugs, and medicines prescribed by a doctor, and
  - lab services provided by or for a home health care agency.

The Plan covers a maximum of 120 home health care visits in a calendar year. Each visit by a nurse or therapist is one visit. Each visit of up to 4 hours by a home health aide is one visit.

**The Plan does not cover charges made for:**

- Services or supplies that are not a part of the home health care plan,
- Services of a person who usually lives with you or is a member of your or your spouse's family,
- Services of a social worker,
- Transportation.

**Routine Physical Exams**

*The charges made by your doctor for a routine physical exam given to you, your spouse or your dependent child may be included as Covered Expenses*

Covered Medical Expenses include charges made by your doctor for a routine physical exam given to you, your spouse, or your dependent child.

A routine physical exam is a medical exam given by a doctor for a reason other than to diagnose or treat a suspected or identified injury or illness. Included are:

- X-rays and laboratory and other tests given in connection with the exam, and
- Materials for the administration of immunizations for infectious illness and testing for tuberculosis.

To qualify as a covered physical exam, the doctor's exam must include at least:

- A review and written record of the patient's complete medical history,
- A check of all body systems, and
- A review and discussion of the exam results with the patient or the parent or guardian.

For a child under age six, Covered Medical Expenses include charges for:

- Up to six exams in the first year of the child's life,
- Up to two exams in the second year of the child's life, and
- One exam per year during the next four years of the child's life.

For a child age six and over, Covered Medical Expenses do not include charges for more than one exam in a period of 24 consecutive months.

For you or your spouse, Covered Medical Expenses do not include charges for more than one exam in a period of 24 consecutive months.

**Charges for routine physical exams do not include:**

- Services and supplies furnished by an out-of-network Provider;



- Services covered to any extent under any other part of this Plan or any other group plan sponsored by American Water;
- Services to diagnose or treat a suspected or identified injury or illness;
- Exams given to a person confined in a hospital or other facility for medical care;
- Services not given by a doctor or under his or her direction;
- Medicines, drugs, appliances, equipment, or supplies;
- Psychiatric, psychological, personality, or emotional testing or exams;
- Exams in any way related to employment;
- Premarital exams;
- Vision, hearing, or dental exams;
- Doctor's office visits in connection with immunization or testing for tuberculosis.

## Routine Hearing Exams

*The American Water Plan covers a routine hearing exam by a participating provider once every 24 months under the Standard PPO Plan*

Covered Medical Expenses include charges for an audiometric exam. The services must be performed by a network doctor who is certified as an otolaryngologist or otologist, or by an audiologist who:

- Is legally qualified in audiology or holds a certificate of Clinical Competence in Audiology from the American Speech and Hearing Association in the absence of any applicable licensing requirements, and
- Performs the exam at the written direction of a legally qualified otolaryngologist or otologist.

Covered Medical Expenses will not include charges for more than one hearing exam in a period of 24 consecutive months under the Standard PPO Plan.

### **Covered Medical Expenses do not include charges for:**

- Ear or hearing exams to diagnose or treat an illness or injury;
- Drugs or medicines;
- Hearing care services or supplies covered to any extent under any other part of this Plan or any other group plan sponsored by American Water;
- Hearing care services or supplies for which benefits are provided under any Workers' Compensation law or any other law of similar purpose, whether benefits are payable for all or only part of the charges;

- Hearing care services or supplies which do not meet professionally accepted standards;
- Services or supplies received while the person is not covered;
- Exams given while the person is confined in a hospital or other facility for medical care;
- Exam required by an employer as a condition of employment, or that an employer is required to provide under a labor agreement or required by law;
- Services or supplies furnished by an out-of-network Provider.

**Routine Pap Smear**

Covered Medical Expenses include charges for one routine Pap smear and related laboratory expenses each calendar year.

**Routine Mammogram**

Covered Medical Expenses include charges incurred by a female for routine mammograms as follows:

- One baseline mammogram for women at least age 35 but less than age 40,
- One mammogram each calendar year for women age 40 or over.

**Benefits Related to Breast Reconstruction**

The Plan provides benefits related to breast reconstruction in compliance with the Women's Health and Cancer Rights Act of 1998. This federal law states that group health plans that provide medical and surgical benefits for mastectomy must provide certain additional benefits related to breast reconstruction.

If you (or a covered dependent) are receiving mastectomy benefits, you are entitled to 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;
- Prostheses and treatment for physical complications for all stages of a mastectomy, including lymphedemas (swelling associated with the removal of lymph nodes).

The Plan will determine the manner of coverage in consultation with you and your attending doctor. Coverage for breast reconstruction and related services will be subject to the same annual deductibles and coinsurance provisions that apply for the mastectomy.

The charges made by a doctor or hospital for a vasectomy or tubal ligation for voluntary sterilization, even though not incurred in connection with the diagnosis or treatment of an illness or injury, are Covered Medical Expenses. Charges for the reversal of a sterilization procedure are not covered.

### **Annual Gynecological Exam**

*You may visit your network gynecologist once a year for a routine exam.*

Expenses incurred for one routine self-referred gynecological exam per calendar year, performed by a network doctor, will be considered a Covered Medical Expense. The routine gynecological exam, including one Pap smear and related laboratory expenses, is considered Office Care. No coverage is provided if the exam is performed by an out-of-network Provider.

### **Maternity**

*Benefits are payable for pregnancy-related expenses of female employees and dependents on the same basis as for an illness.*

Pregnancy expenses must be incurred while the person is covered under this Plan. If expenses are incurred after the coverage ceases, they will be considered for benefits only if satisfactory evidence is furnished to Horizon that the person has been totally disabled since her coverage terminated.

Any pregnancy benefits payable by previous group health coverage will be subtracted from health benefits payable for the same expenses under this Plan.

The Plan does not restrict benefits for any hospital length of stay in connection with childbirth for the mother or newborn child to less than 48 hours following a normal vaginal delivery, or less than 96 hours following a caesarean section, or require that a provider obtain authorization from the Plan for prescribing a length of stay not in excess of the above periods.

The attending provider, after consulting with the mother, may discharge the mother and newborn earlier than 48 hours following a vaginal delivery or 96 hours following a caesarean section.

## Mouth, Jaws, and Teeth

*The Medical Plan covers certain treatments of the mouth, jaws, and teeth only in the event of injury. Treatment must be of, or related to, the teeth, mouth, jaws, jaw joints, or supporting tissues (these include bones, muscles, and nerves).*

The Medical Plan will cover certain dental expenses, but only in the event of injury. Charges for root canal therapy; routine tooth removal (which does not involve cutting of the bone); and in-mouth appliances, crowns, bridgework, dentures, tooth restorations, and any related fitting or adjustment services (whether or not their purpose is to relieve pain) are covered if they are required as the result of injury to the mouth, jaw, or teeth.

The Medical Plan does not cover charges to remove, repair, replace, restore, or reposition teeth which are lost or damaged in the course of biting or chewing. Charges to repair, replace, or restore fillings, crowns, dentures, or bridgework are not covered by the Medical Plan. Non-surgical periodontal treatment is excluded, as are charges for dental cleaning; in-mouth scaling, planing, or scraping; and myofunctional therapy (muscle training therapy to correct or control harmful habits).

The following services and supplies furnished for the treatment of the mouth, jaws, jaw joints, teeth, and supporting tissues (including bones, muscles, and nerves) are Covered Medical Expenses and not part of the Dental Plan. For these expenses, "doctor" includes a dentist.

- Surgery needed to treat a fracture, dislocation, or wound or to cut out teeth partly or completely impacted in the jawbone. Covered surgery may cut out teeth that will not erupt through the gum, as well as other teeth that cannot be removed without cutting into bone.
- Also covered are surgeries that cut out the roots of a tooth without removing the entire tooth, as well as removing cysts, tumors, or other diseased tissues while cutting into the gums and tissues of the mouth. This is covered only when not done in connection with the removal, replacement, or repair of teeth. Covered surgery may also alter the jaw, jaw joints, or bite relationships by a cutting procedure when appliance therapy alone cannot result in functional improvement.
- Non-surgical treatment of infections or illnesses of the mouth, jaws, jaw joints, and supporting tissues (including bones, muscles, and nerves). This does not include those of, or related to, the teeth.
- Dental work, surgery, and orthodontic treatment needed to remove, repair, replace, restore, or reposition natural teeth damaged, lost, or removed, and other body tissues of the mouth fractured or cut due to injury. The accident causing the injury must occur while the person is covered under the Medical Plan.

Any such teeth must have been free from decay or in good repair and firmly attached to the jawbone at the time of the injury.

If crowns (caps), dentures (false teeth), bridgework, or in-mouth appliances are installed due to such injury, Covered Medical Expenses include only charges for the following:

- the first denture or fixed bridgework to replace lost teeth,
- the first crown needed to repair each damaged tooth, and
- an in-mouth appliance used in the first course of orthodontic treatment after the injury.

Except as provided for injury, the Medical Plan does not cover charges for in-mouth appliances, crowns, bridgework, dentures, tooth restorations, or any related fitting or adjustment services, whether or not the purpose of such services or supplies is to relieve pain. In addition, the Medical Plan does not cover root canal therapy or routine tooth removal (not needing cutting of the bone).

### Skilled Nursing Care

*Coverage for private duty nursing is limited to 70 shifts per calendar year. Each period of private duty nursing of up to 8 hours will be considered one private duty nursing shift.*

Charges made by an RN or LPN or nursing agency for "skilled nursing services" are included as Covered Medical Expenses. No other charges made by an RN or LPN or a nursing agency are covered. As used here, "skilled nursing services" means these services:

- Visiting nursing care by an RN or LPN. Visiting nursing care means a visit of up to 4 hours for the purpose of performing specific skilled nursing tasks.
- Private duty nursing by an RN or LPN if the person's condition requires skilled nursing care and visiting nursing care is not adequate. Benefits will not be paid during a calendar year for private duty nursing for any shifts in excess of the Private Duty Nursing Care Maximum Shifts. Each period of private duty nursing of up to eight hours will be considered one private duty nursing shift.

"Skilled nursing care" does not include:

- The part (or all) of any nursing care that does not require the education, training, and technical skills of an RN or LPN, such as transportation, meal preparation, charting of vital signs, and companionship activities.
- Private duty nursing care given while the person is an inpatient in a hospital or other health care facility.
- Care provided to help a person in the activities of daily life, such as bathing, feeding, personal grooming, dressing, getting in and out of a bed or chair, or toileting.
- Care provided solely for skilled observation, excluding one period per day of up to 4 hours for no more than 10 consecutive days following the occurrence of:

- a change in patient medication;
  - the need for urgent or emergency medical services provided by a doctor or the onset of symptoms indicating the likely need for such services;
  - surgery; or
  - release from inpatient confinement.
- Any service provided solely to administer oral medicines, except where applicable law requires that such medicines be administered by an RN or LPN.

## Hospice Care

Charges made for the following inpatient services furnished to a person for hospice care when given as a part of a Hospice Care Program are included as Covered Medical Expenses.

*The Plan covers inpatient or outpatient hospice care for an individual who has been diagnosed as having six months or less to live.*

### Inpatient Care

Room and board and other services and supplies furnished to a full-time inpatient for pain control and other acute and chronic symptom management.

Charges for daily room and board in a semi-private room over the Private Room Limit are not included. Inpatient hospice care is limited to a total of 90 days for all confinements.

*Inpatient hospice care must be precertified to be covered at the highest level payable by the Plan.*

### Facility and doctor Expenses

*The Plan covers charges made on its own behalf by a:*

- Hospice Care Facility
- Hospital
- Skilled Nursing/Convalescent Facility, or
- Doctor

### Outpatient Care

The Plan covers charges made by a Hospice Care Agency for the following outpatient services and supplies (if precertified), up to a lifetime maximum of \$5,000.

- Part-time or intermittent nursing care by an RN or LPN for up to eight hours per day.
- Medical social services under the direction of a doctor, including:
  - assessment of the person's social, emotional, and medical needs, and the home and family situation;

*Outpatient hospice care is subject to a lifetime maximum of \$5,000.*

- identification of available community resources;
- assisting the person to obtain resources needed to meet the person's assessed needs.
- Psychological and dietary counseling.
- Consultation or case management services by a doctor.
- Physical and occupational therapy.
- Part-time or intermittent home health aide services (consisting mainly of caring for the person) for up to eight hours per day.
- Medical supplies, drugs, and medicines prescribed by a doctor.

Charges made by the Providers below for Outpatient Care, but only if the provider is not an Employee of a Hospice Care Agency and the agency retains responsibility for the care of the person:

- A doctor for consultant or case management services.
- A physical or occupational therapist.
- A Home Health Care Agency for:
  - physical or occupational therapy;
  - part-time or intermittent home health aide services consisting mainly of caring for the person) for up to eight hours per day;
  - medical supplies, drugs, and medicines prescribed by a doctor;
  - psychological and dietary counseling.

**Charges for the following services are not included:**

- Bereavement counseling.
- Funeral arrangements.
- Pastoral counseling.
- Financial or legal counseling, including estate planning or the drafting of a will.
- Homemaker or caretaker services. These are services which are not solely related to care of the person, including sitter or companion services for either the person who is ill or to other members of the family, transportation, housecleaning, and maintenance of the house.
- Respite care. This is care furnished during a period of time when the person's family or usual caretaker is unable or unwilling to attend to the person's needs.

**Short-Term  
Rehabilitation**

Charges made by a doctor, or a licensed or certified physical, occupational, or speech therapist for Short-Term Rehabilitation services to treat acute conditions are Covered Medical Expenses.

Short-term rehabilitation services consist of:

- Physical therapy,
- Occupational therapy, or
- Speech therapy,

furnished to a person who is not confined as an inpatient in a hospital or other facility for medical care. This therapy shall be expected to result in significant improvement of the person's condition within 60 days from the date the therapy begins.

Charges for Short-Term Rehabilitation services are covered for a maximum of 60 days per calendar year, as long as the treatment is precertified.

**Charges for the following services are not covered:**

- Services covered to any extent under any other part of this Plan or any other group plan sponsored by American Water.
- Services received while the person is confined in a hospital or other facility for medical care.
- Services not performed by a doctor or not under his or her direct supervision.
- Services rendered by a physical, occupational, or speech therapist who lives in the person's home, or who is a part of the family of either the person or the person's spouse.
- Services rendered for the treatment of delays in speech development, unless resulting from:
  - illness,
  - injury, or
  - congenital defect.
- Special education, including lessons in sign language, to instruct a person whose ability to speak has been lost or impaired, to function without that ability.
- Any services not provided in accordance with a specific treatment plan that:
  - Details the treatment to be rendered and the frequency and duration of the treatment,
  - Provides for ongoing reviews and is renewed only if therapy is still necessary.

*Short-Term Rehabilitation is therapy which is expected to result in the improvement of a body function (including the restoration of the level of an existing speech function) which has been lost or impaired due to an injury, an illness, or a congenital defect.*

*You and your covered dependents are covered for a maximum of 60 days of Short-Term Rehabilitation services during a calendar year, as long as the treatment is certified by Horizon.*



## Emergency Care

*In the event of a medical emergency the Plan covers treatment in a hospital emergency room.*

If emergency care is received in a hospital emergency room while a person is not a full-time inpatient, the hospital's charges will be Covered Medical Expenses and paid at the Payment Percentage.

"Emergency care" means the first treatment given in a hospital emergency room right after the sudden and (at that time) unexpected onset of a change in a person's physical or mental condition that requires hospital level care because:

- The care could not safely and adequately have been provided other than in a hospital or adequate care was not available elsewhere in the area at the time and place it was needed, and
- If the hospital level care were not given, the emergency described above could, as determined by Horizon, reasonably be expected to result in:
  - loss of life, limb, or
  - significant impairment to bodily function, or
  - permanent dysfunction of a body part.

## Non-Emergency Care in an Emergency Room

If non-emergency care treatment is received in a hospital emergency room while a person is not a full-time inpatient, no benefits will be paid.

## Other Covered Medical Expenses

Other Covered Medical Expenses include:

- Doctor's charges.
- Diagnostic lab work and X-rays.
- X-ray, radium, and radioactive isotope therapy.
- Anesthetics and oxygen.
- Rental of durable medical or surgical equipment. Not included are charges for more than one item of equipment for the same or similar purpose.
  - "Durable Medical and Surgical Equipment" is equipment made to withstand prolonged use and used mainly in the treatment of an illness or injury. It must be suited for use in the home, not normally of use to persons without an illness or injury, and not used to alter quality or temperature, or for exercise or training.
- The purchase, repair, or replacement of durable medical and surgical equipment and accessories needed to operate it.
  - The initial purchase is covered only if Horizon agrees that long-term use is planned and the equipment cannot be rented, or it is likely to cost less to buy it than to rent it.

- Replacement is covered only if Horizon agrees that it is needed because of a change in the person's physical condition, or it is likely to cost less to buy a replacement than to repair the existing equipment or to rent similar equipment.
- Artificial limbs and eyes. Eyeglasses, hearing aids, orthopedic shoes, or other devices to support the feet are not included.
- Professional ambulance service to transport a person from the place of the injury or onset of illness to the first hospital where treatment is given.

---

### *Pre-Existing Conditions*

Pre-Existing Condition exclusions do not apply under any Horizon Plan.

### *Certification for Hospital Admissions*

*Inpatient hospital confinements must be precertified to qualify for the highest level of benefits paid by the Plan. If precertification is not obtained, benefits will be reduced or denied.*

Inpatient hospital confinements must be precertified to qualify for the highest level of benefits paid by the Plan. Covered Medical Expenses incurred on any day not certified during the confinement will be paid as shown below if:

- A person becomes confined in a hospital as a full-time inpatient, and
- It has not been certified that the confinement (or any day of the confinement) is necessary, and
- The confinement has not been ordered and prescribed by your doctor.

### **Hospital Expenses Incurred During the Confinement**

If certification has been requested and denied for part of the confinement, no benefits will be paid for Hospital Expenses incurred for room and board for that day(s). Benefits for all other Hospital Expenses will be paid at the Payment Percentage.

If certification has not been obtained, you will have to pay a \$150 penalty charge before benefits are paid for covered services.

Benefits for expenses in excess of the Excluded Amount will be paid at the Payment Percentage.

If certification has not been requested and the confinement (or any day of the confinement) is necessary, Hospital Expenses up to the Excluded Amount will not be deemed to be Covered Medical Expenses. Benefits for all other Hospital Expenses will be payable at the Payment Percentage.

### Other Covered Medical Expenses

Benefits will be paid at the Payment Percentage.

Whether or not a day of confinement is certified, no benefit will be paid for expenses incurred on any day of confinement as a full-time inpatient if excluded by any other terms of this Plan, except that if certification has been given for a day of confinement, excluding services and supplies because they are not necessary will not be applied to expenses for hospital room and board.

In the event of an **urgent** admission, you, the person's doctor, or the hospital must call Horizon Member Services for certification before the person is confined as a full-time inpatient.

An urgent admission is one required as the result of an injury caused by an accident; the diagnosis of an illness; or the onset of, or change in, an illness. The person's condition does not require emergency medical care, but is severe enough to require confinement in a hospital within two weeks of the date the doctor determines that confinement is required.

A "non-urgent admission" is one which is not an emergency admission or an urgent admission.

When a covered person is confined as a full-time inpatient as the result of an **emergency** admission, you, the person's doctor, or the hospital must call Horizon Member Services to request certification within 48 hours of the start of the confinement. If the call cannot be made within 48 hours, the call must be made as soon as reasonably possible. The 48-hour requirement is extended to 72 hours when the confinement starts on a Friday or Saturday.

An admission is considered to be an **emergency** when the doctor admits the person to the hospital right after the sudden and (at that time) unexpected onset of a change in the person's physical or mental condition which could be life-threatening or result in significant impairment or permanent dysfunction if the person is not immediately confined as a full-time hospital inpatient.

*Call the precertification number on your ID card or Horizon Member Services at (800) 555-BLUE (2583) to obtain certification of a hospital inpatient admission. Written notice of the number of days certified will be sent promptly to the hospital. A copy will be sent to you and the doctor.*

If, in your doctor's opinion, it is necessary for you to be confined for a longer time than already certified, you, the doctor, or the hospital may request that more days be certified by calling the precertification number on your ID card or Horizon Member Services at **(800) 355-BLUE (2583)**. This must be done on or before the last day that has already been certified.

Written notice of the number of days certified will be sent promptly to the hospital. A copy will be sent to you and the doctor.

### *Certification for Skilled Nursing/Convalescent Facility Care, Home Health Care, and Hospice Care*

*Precertification is required for confinements in a skilled nursing/convalescent facility or hospice and for home health care and outpatient hospice care. If precertification is not obtained, benefits may be reduced.*

Covered Medical Expenses will be paid as shown below if incurred:

- While a person is confined in a skilled nursing/convalescent facility or hospice; or
- For services or supplies for home health care, hospice care, or skilled nursing care when a person is not confined as an inpatient; and
- It has been certified that such confinement or care is necessary; and
- The confinement or care has been ordered and prescribed by your doctor.

#### Facility Expenses

If certification has been requested and denied, no benefits will be paid for Skilled Nursing/Convalescent Facility Expenses or Hospice Care Facility Expenses incurred for room and board. Benefits for all other Skilled Nursing/Convalescent Facility Expenses or Hospice Care Facility Expenses incurred during the confinement will be paid at the Payment Percentage.

If certification has not been requested and the confinement (or any day of the confinement) is not necessary, no benefits will be paid for Skilled Nursing/Convalescent Facility Expenses or Hospice Care Facility Expenses incurred for room and board. For all other Skilled Nursing/Convalescent Facility Expenses or Hospice Care Facility Expenses incurred during the confinement:

- Expenses up to the Excluded Amount will not be deemed to be Covered Medical Expenses.

- Benefits for all other such expenses will be paid at the Payment Percentage.

If certification has not been requested and the confinement (or any day of the confinement) is necessary, Skilled Nursing/Convalescent Facility Expenses or Hospice Care Facility Expenses incurred during the confinement, up to the Excluded Amount, will not be deemed to be Covered Medical Expenses. Benefits for all other such expenses incurred during the confinement will be paid at the Payment Percentage. As to all other Covered Medical Expenses incurred during the confinement, benefits will be paid at the Payment Percentage.

If certification for a service or supply has been requested and denied, or if certification has not been requested and the service or supply is not necessary, no benefits will be paid for the denied or unnecessary service or supply.

If certification has not been requested for a service or supply and the service or supply is necessary, benefits for the necessary service or supply will be paid as follows:

- Expenses incurred for the service or supply, up to the Excluded Amount, will not be deemed to be Covered Medical Expenses;
- Benefits for all other Covered Medical Expenses incurred for the service or supply will be paid at the Payment Percentage.

Whether or not a day of confinement or a service or supply has been certified, no benefit will be paid if the charges for the confinement or service or supply are excluded by any other terms of this Plan, except that, to the extent a day of confinement has been certified, excluding services and supplies because they are not necessary will not apply to:

- Skilled Nursing/Convalescent Facility Expenses for room and board, or
- Hospice Care Facility Expenses for room and board.

To the extent that such service or supply has been certified for home health care, hospice care, or skilled nursing care, excluding services or supplies because they are not necessary will not apply to the service or supply.

If a person's doctor believes that the person needs more days of confinement or services or supplies beyond those which have been already certified, a call must be made to the precertification number on your ID card or Horizon Member Services at **(800) 355-BLUE (2583)** to certify more days of confinement or services or supplies.

Prompt written notice will be provided to you of the days of confinement and services or supplies which have been certified.

### Expenses for Services or Supplies

*To get certification you must call the precertification number on your ID card or Horizon Member Services at (800) 355-BLUE (2583). Such certification must be obtained before an expense is incurred. Prompt written notice will be provided to you of the days of confinement and services or supplies which have been certified.*

If services and supplies for hospice care have been certified and the person later requires hospital confinement for pain control or acute symptom management, any other certification requirement in this Plan will be waived for any such day of hospital confinement.

### *Certification for Certain Procedures and Treatments*

Certification for certain procedures and treatments is required:

- Before the procedure is performed, or
- Before the treatment starts, unless the procedure or treatment has been ordered and prescribed by your doctor.

When any of the procedures or treatments shown below will be performed on an inpatient or outpatient basis, Covered Medical Expenses for the procedure or treatment will be payable as follows:

- If the procedure or treatment is not necessary, no benefits will be payable whether or not certification has been requested.
- If certification has been requested and the procedure or treatment is necessary, benefits will be payable at the Payment Percentage.
- If certification has not been requested and the procedure or treatment is necessary, expenses up to the Excluded Amount will not be considered to be Covered Medical Expenses. Benefits for Covered Medical Expenses in excess of the Excluded Amount will be payable at the Payment Percentage.

*Certification for certain procedures and treatment is required when they are performed on either an inpatient or outpatient basis.*

Certain procedures or treatments require precertification before they are performed, regardless of whether done on an inpatient or outpatient basis. Call Horizon to determine if your procedure requires precertification.

You or the provider performing the procedure or treatment must call the precertification number on your ID card or Horizon Member Services at **(800) 355-BLUE (2583)** to request certification.

If the procedure or treatment is performed due to an Emergency Condition, the call must be made:

- Before the procedure or treatment is performed, or
- Not later than 48 hours after the procedure or treatment is performed, unless the call cannot be made within that time. In that case, the call must be made as soon as it is reasonably possible. In the event the procedure or treatment is performed on a Friday or Saturday, the 48-hour requirement will be extended to 72 hours.

If the procedure or treatment is performed for any condition other than an Emergency Condition, the call must be made at least 14 days before the date of the procedure or the date treatment begins. If it is not possible to make the call during the specified time, it must be made as soon as reasonably possible before the date of the procedure or the date treatment begins.

Written notice of the certification decision will be sent promptly to you and the provider performing the procedure or treatment. This decision will be valid for 60 days from the date you receive the notice. If the procedure or treatment is to be performed after this 60-day period, certification must again be requested, as described above.

### *Certification for Hospital and Treatment Facility Admissions for Alcoholism, Drug Abuse, or Mental Disorders*

*Pre-certification is required for inpatient admissions to treat alcoholism, drug abuse and mental disorders. Benefits may be reduced if certification is not obtained.*

Covered Medical Expenses for the effective treatment of alcoholism, drug abuse, or mental or nervous disorders will be paid as described below if incurred:

- While a person is confined in a hospital or treatment facility, and
- It has not been certified that such confinement is necessary, and
- The confinement has not been ordered and prescribed by your doctor.

#### **Facility Room and Board Expenses**

If certification has been requested and denied, or if certification has not been requested and the confinement (or any day of it) is not necessary, no benefits will be paid.

If certification has not been requested and the confinement is necessary, expenses up to the Excluded Amount will not be considered Covered Medical Expenses.

#### **Other Facility Expenses Incurred for the Services of a Doctor**

If certification has been requested and denied, or if certification has not been requested and the confinement is necessary, only expenses after the \$150 pre-certification penalty will be considered Covered Medical Expenses.

If certification has not been requested and the confinement is not necessary, no benefits will be paid.

Whether or not a day of confinement is certified, no benefits will be payable for Covered Medical Expenses incurred on any day of confinement as a full-time inpatient if excluded by any other terms of this Plan, except that if certification has been given for any day of confinement, services and supplies applicable to hospital and treatment facility room and board will not be excluded as “unnecessary.”

*To request certification, you must call the pre-certification number on your ID card or Horizon Member Services at (800) 355-BLUE (2583). Such certification must be obtained before confinement as a full-time inpatient, or in the case of Emergency Care, within 48 hours after the start of a confinement as a full-time inpatient or as soon as reasonably possible.*

“Emergency Care” means the first treatment given in a hospital’s emergency room for the sudden and unexpected onset of a change in a person’s physical or mental condition which:

- Requires hospital level care because the care could not safely and adequately have been provided other than in a hospital; or
- Adequate care was not available elsewhere in the area at the time and place it was needed; and
- If hospital level care were not given could, as determined by Horizon, reasonably be expected to result in:
  - loss of life or limb, or
  - significant impairment to bodily function, or
  - permanent dysfunction of a body part.

If the person’s doctor believes that the person needs more days of confinement beyond those which have already been certified, additional days of confinement must be certified on or before the last day that has already been certified.

### *Treatment of Alcoholism, Drug Abuse, or Mental Disorders*

#### **Inpatient Treatment**

If a person is a full-time inpatient in either a hospital or treatment facility, expenses for the following are covered:

- Treatment of the medical complications of alcoholism or drug abuse, such as cirrhosis of the liver, delirium tremens, or hepatitis.
- Effective treatment of alcoholism or drug abuse.
- Treatment of a mental disorder.
- Room and Board. Charges for daily room and board in a private room over the Private Room Limit are not covered.
- Other necessary services and supplies.

The above expenses are covered only if they are incurred during the first 45 days of all such confinements during any one calendar year.



For alcoholism and drug abuse, benefits will be paid for only two courses of treatment during your lifetime.

Benefits will be paid at the Payment Percentage.

## Outpatient Treatment

Expenses incurred for the effective treatment of alcoholism or drug abuse, or the treatment of mental disorders while the person is not confined as a full-time inpatient in a hospital or treatment facility, will be considered Covered Medical Expenses.

Benefits will be paid at the Payment Percentage. Benefits will not be paid for more than the Special Outpatient Calendar Year Maximum Visits in any one calendar year.

## *Submitting Claims*

*You should file your claims during the calendar year in which the service or treatment was provided.*

All claims must be filed within two years from the date of the incurred expense. Your claims must be in writing and you must give proof of the nature and extent of the expense. You may obtain Medical Plan Benefits Request forms from the Benefits Service Center; directly from Horizon's website ([www.horizonblue.com/nationalaccounts](http://www.horizonblue.com/nationalaccounts)); or by contacting Horizon Member Services at (800) 355-BLUE (2583).

## *How Your Benefits Are Paid*

American Water has contracted with Horizon to assist in administering benefits under the PPO Plans as the Claims Administrator. Your claims will be paid as soon as Horizon receives the necessary written proof supporting your claim. In order to speed claims processing, Horizon will pay medical benefits directly to the provider unless you specify that you want the benefits paid to you. If you are a minor or otherwise legally unable to give a valid release, Horizon may make payment to any of your relatives whom it determines to be fairly entitled to the payment.

With the exception of the copayment for doctor office visits, you should never pay a provider directly until you receive an Explanation of Benefits (EOB).

## *Filing Medical Claims*

*When you use a network provider, you will not have to complete a Medical Plan Benefits Request form. The network provider will handle all claim filing for you.*

Fast processing of your out-of-network claim depends on complete, accurate information on your Benefits Request form. When filing a claim, please remember to:

- Complete all applicable sections of your Benefits Request form. Any unanswered questions will cause delay in processing your claim.
- Include your Identification number on all claims, including claims for your dependent(s), and be sure to sign the form.
- Attach the itemized bill to the form. An itemized bill must include the following information:
  - the patient's full name,
  - the patient's relationship to you,
  - the date the service was provided,
  - the name of the health care professional providing the service,
  - the provider's taxpayer identification number,
  - the type of service provided,
  - the nature of the illness or injury, and
  - the charges for the service or treatment (multiple expenses should be itemized).

If any of this information is missing, write it on the bill yourself and sign your name. Your health care provider should complete the doctor/supplier section of the claim form if he or she has not given you an itemized statement.

If you have other group coverage (or Medicare coverage) that pays benefits before the American Water Plan, you will need to provide Horizon with a copy of the other carrier's Explanation of Benefits (EOB) reflecting the benefits paid under the other coverage for the expenses being submitted for payment to this Plan.

Once you have completed the Medical Plan Benefits Request form and attached the itemized bills, send everything to:

**Horizon Blue Cross Blue Shield of New Jersey**  
**P.O. Box 1219**  
**Newark, NJ 07101-1219**

If you have any questions about the status of your claim, call Horizon Member Services at (800) 355-BLUE (2583).

*The Exclusive Provider  
Organization (EPO) Plan*

## *The Exclusive Provider Organization (EPO) Plan*

Like the PPOs, the Exclusive Provider Organization (EPO) Plan is self-insured by American Water, with certain administrative services provided by Horizon. However, it offers **no** out-of-network benefits.

**If you want to receive benefits under the EPO Plan, you must receive care from a doctor, hospital, or health care provider within the Horizon network.** As you may know, Horizon maintains a nationally recognized health care provider network. In fact, most providers and hospitals currently used by our employees are members of the Horizon network. If you cover any college-age dependents or any of your dependents live permanently outside the network area, you should consider carefully before enrolling in the EPO option.

To locate participating network providers, call (800) 810-BLUE (2583) or use the Provider Finder at:

[www.horizonblue.com/national\\_accounts](http://www.horizonblue.com/national_accounts).

With the EPO Plan, you do not need to select a Primary Care Physician before you receive medical care, nor do you need to obtain referrals to see a specialist. However, when you need care, you must use a provider within the Horizon network in order to receive benefits.

## *EPO Plan Advantages*

Because you are using a provider within the Horizon network:

- Your healthcare providers file all your claims;
- Your doctor initiates all required precertification;
- You will not experience any reduction in benefits under the “reasonable and customary” rule because health care providers in the network are allowed to charge only the special rates that Horizon has negotiated with them. (See the Glossary for a definition of “reasonable and customary charge”).

## *Coverage for Dependents Who Live Outside the Network Area*

Because the EPO Plan offers **no** out-of-network benefits, expenses incurred by your dependents who live outside the network area will **not** be covered. Therefore, if your child is away at school or lives permanently outside the network area (with another parent or stepparent, for example), you should consider carefully before enrolling in the EPO option.

## *Coverage When You Are Traveling*

If you are traveling (and out of a Horizon network area) and you need medical care in a non-emergency situation, the EPO Plan offers **no** out-of-network benefits.

## *In Case of Emergency*

*An emergency is a sudden and unexpected life-threatening medical condition that requires immediate medical or surgical care.*

In case of emergency, get the care you need from the nearest health care facility or doctor. A medical emergency is defined as “a sudden and unexpected life-threatening medical condition that requires immediate medical or surgical care in order to prevent death or a severe health crisis.” Examples include convulsions, excessive bleeding, serious burns, and suspected heart attack.

You will be paid at the Plan’s benefit level for emergency care – 24 hours a day, 365 days a year – whether you are at home or away, in- or out-of-network. When you need emergency care, it is important to seek **immediate** care at the nearest appropriate facility.

When a covered person is confined as a full-time inpatient as the result of an **emergency** admission, you, the person’s doctor, or the hospital must call Horizon Member Services to request certification within 48 hours of the start of the confinement. If the call cannot be made within 48 hours, the call must be made as soon as reasonably possible. The 48-hour requirement is extended to 72 hours when the confinement starts on a Friday or Saturday.

## *Precertification*

Precertification is an important feature of the EPO Plan. In order for you to receive the highest level of benefits available, Horizon must be notified to precertify any hospital admission and certain outpatient surgical procedures, treatments, and tests. The purpose of this process is to review the medical necessity of a procedure and to approve an appropriate length of stay.

You, the network hospital, or your network doctor will initiate all required precertification.

### Procedures Which Must Be Precertified

- All hospital and skilled nursing/convalescent facility admissions
- Home health care, hospice care, and skilled nursing care
- Inpatient treatment for substance abuse and mental disorders

Call Horizon for all other procedures.

### How to Request Precertification for a Medical Procedure or Admission

Certain procedures or treatments require precertification before they are performed, regardless of whether done on an inpatient or outpatient basis. Call Horizon to determine if your procedure requires precertification.

You or the provider performing the procedure or treatment must call the precertification number on your ID card or Horizon Member Services at **(800) 355-BLUE (2583)** to request certification.

The hospital or doctor should call at least 14 days before any scheduled admission or outpatient procedure, or as soon as the need for medical care is evident. **In case of emergency, you or a family member should contact Horizon Member Services within 48 hours after the admission or procedure.**

At Member Services, a Medical Consultant will ask:

- The patient's name and Identification number,
- The type of surgical procedure or test,
- The doctor's name and telephone number, and
- When the procedure is scheduled.

The Medical Consultant will review the medical necessity of the proposed inpatient admission, the proposed surgical procedures and treatments, or the proposed inpatient treatment for substance abuse and

mental disorders. He or she will compare information about your case with generally accepted medical standards.

Mental Health and Substance Abuse admissions are **precertified** by Magellan at (800) 224-1233.

If the proposed inpatient admission or treatment is medically necessary in accordance with such standards, it will be certified by the Medical Consultant. On the other hand, if other treatment is more appropriate, alternative treatment settings may be suggested. See page 63 for more information regarding precertification.

**There's A  
Penalty For Not  
Precertifying**

If a hospital admission or any of the procedures or tests listed is not precertified, you will have to pay a \$150 penalty charge before benefits are paid for covered services.

**If Your Hospital  
Stay Is Longer  
Than Expected**

If your hospital stay is longer than the approved period, you must notify Horizon Member Services as soon as you are aware your stay must be extended. The Medical Consultant can then work with your doctor to extend the certification of your hospital stay.

*Your Share of Medical Expenses*

American Water Medical Plans have been carefully designed to provide quality care and the most value for each dollar spent by you and the Company. Here is how we share the costs of these valuable benefits.

**Deductibles**

The EPO Plan has no deductibles.

**Copayments**

You pay your share of expenses through copays.

When you visit your network provider, you pay a flat fee for certain network services. This fee is called a "copayment" or "copay." If you are admitted to a network hospital or hospital alternative, you will generally be covered at 100% after a \$100 copay per admission.

A separate Hospital Emergency Room copay of \$35 must be paid for each visit to a hospital's emergency room for emergency care. This copay will be waived if the person is admitted to the hospital as an inpatient immediately following the emergency room visit.

**No Out-of-Pocket  
Limit**

The EPO Plan has no “out-of-pocket” limit. You are responsible for paying all of your copayments for the entire calendar year.

**Lifetime  
Maximum**

The EPO Plan provides an unlimited Lifetime Maximum Benefit for you and each covered member of your family.

**Your  
Contributions**

*American Water pays the  
majority of your benefit  
costs.*

You pay your share of the cost for your benefits each pay cycle through convenient *pre-tax* payroll deductions. *Pre-tax* means that your contributions are withheld before federal (and in most cases, state (other than New Jersey) and local) income and FICA (Social Security) taxes are withheld. This reduces your taxable income and the amount of tax you pay. As a result, you have more take-home pay. Because your pre-tax contributions are not subject to FICA taxes, your Social Security benefit at retirement may be slightly reduced if your earnings are under the Social Security Taxable Wage Base (\$94,200 for 2006; \$97,500 for 2007). However, the loss in future retirement benefits should be more than offset by the current tax savings under the Plan.

*Benefits Payable*

After any applicable copay amount, the EPO Plan generally pays 100% of Covered Medical Expenses, except for any different benefit levels described elsewhere in this Summary Plan Description. If an expense is covered as one type of Covered Medical Expense, it cannot be covered as any other type.

*Benefit Maximums*

The following limitations apply to some of the benefits under the Plan:

- **Skilled nursing facility**  
100 days per calendar year
- **Short-Term Rehabilitation (for acute conditions only)**  
60 days per calendar year if certified by your doctor
- **Private Room Limit**  
The institution’s semi-private rate



## *Covered Expenses*

### **Inpatient Hospital Care**

*Inpatient admissions must be pre-certified to qualify for the maximum benefit payable*

The Plan covers charges made by a Horizon network hospital for room, board, and other hospital services and supplies for a person who is confined as a full-time inpatient for the treatment of an injury or illness.

### **Outpatient Hospital Care**

The Plan covers charges made by a Horizon network hospital for services and supplies for a person who is not confined as a full-time inpatient.

### **Skilled Nursing/ Convalescent Facility Care**

*Pre-certification of skilled nursing/convalescent facility services is necessary to receive the maximum benefit payable by the Plan*

The Plan covers charges made by a Horizon network skilled nursing/convalescent facility for the following services and supplies furnished to a person while confined to convalesce from an illness or injury.

- Room and Board. This includes charges for services such as general nursing care made in connection with room occupancy. Charges for daily room and board in a private room over the Private Room Limit are not covered.
- Use of special treatment rooms
- X-ray and lab work
- Physical, occupational, or speech therapy
- Oxygen and other gas therapy
- Other medical services usually given by a skilled nursing/convalescent facility, excluding private or special nursing, or doctors' services
- Medical supplies

The Plan does not cover skilled nursing/convalescent facility charges made for treatment of:

- Drug addiction
- Chronic brain syndrome
- Alcoholism
- Senility
- Mental retardation
- Any other mental disorder

## Home Health Care

Home health care expenses from a Horizon network provider are covered if:

- The charge is made by a home health care agency,
- The care is given to a person in his or her home.

Home health care expenses are charges for:

- Part-time or intermittent care by an RN, or by an LPN if an RN is not available;
- Part-time or intermittent home health aide services for patient care;
- Physical, occupational, and speech therapy;
- Expenses covered to the extent they would have been covered under this Plan if the person had been confined in a hospital or skilled nursing/convalescent facility:
  - medical supplies, drugs, and medicines prescribed by a doctor, and
  - lab services provided by or for a home health care agency.

**The Plan does not cover charges made for:**

- Services or supplies that are not a part of the home health care plan,
- Services of a person who usually lives with you or is a member of your or your spouse's family,
- Services of a social worker,
- Transportation.

## Routine Physical Exams

Covered Medical Expenses include charges made by a Horizon network doctor for a routine physical exam given to you, your spouse, or your dependent child.

A routine physical exam is a medical exam given by a network doctor for a reason other than to diagnose or treat a suspected or identified injury or illness. Included are:

- X-rays and laboratory and other tests given in connection with the exam, and
- Materials for the administration of immunizations for infectious illness and testing for tuberculosis.

To qualify as a covered physical exam, the doctor's exam must include at least:

- A review and written record of the patient's complete medical history,

*The charges made by your doctor for a routine physical exam given to you, your spouse, or your dependent child may be included as Covered Expenses*

- A check of all body systems, and
- A review and discussion of the exam results with the patient or the parent or guardian.

**Charges for routine physical exams do not include:**

- Services and supplies furnished by a non-network provider;
- Services covered to any extent under any other part of this Plan or any other group plan sponsored by American Water;
- Services to diagnose or treat a suspected or identified injury or illness;
- Exams given to a person confined in a hospital or other facility for medical care;
- Services not given by a doctor or under his or her direction;
- Medicines, drugs, appliances, equipment, or supplies;
- Psychiatric, psychological, personality, or emotional testing or exams;
- Exams in any way related to employment;
- Premarital exams;
- Vision, hearing, or dental exams;
- Doctor's office visits in connection with immunization or testing for tuberculosis.

**Routine Hearing Exams**

Covered Medical Expenses include charges for an audiometric exam. The services must be performed by a Horizon network doctor who is certified as an otolaryngologist or otologist, or by an audiologist who:

- Is legally qualified in audiology or holds a certificate of Clinical Competence in Audiology from the American Speech and Hearing Association in the absence of any applicable licensing requirements, and
- Performs the exam at the written direction of a legally qualified otolaryngologist or otologist.

**Covered Medical Expenses do not include charges for:**

- Ear or hearing exams to diagnose or treat an illness or injury;
- Drugs or medicines;
- Hearing care services or supplies covered to any extent under any other part of this Plan or any other group plan sponsored by American Water;

- Hearing care services or supplies for which benefits are provided under any Workers' Compensation law or any other law of similar purpose, whether benefits are payable for all or only part of the charges;
- Hearing care services or supplies which do not meet professionally accepted standards;
- Services or supplies received while the person is not covered;
- Exams given while the person is confined in a hospital or other facility for medical care;
- Exam required by an employer as a condition of employment, or that an employer is required to provide under a labor agreement or required by law;
- Services or supplies furnished by a non-network provider.

**Routine Pap Smear**

Covered Medical Expenses include charges for one routine Pap smear and related laboratory expenses each calendar year. Services must be furnished by EPO network providers.

**Routine Mammogram**

Covered Medical Expenses include charges incurred by a female for routine mammograms as follows:

- One baseline mammogram for women at least age 35 but less than age 40,
- One mammogram each calendar year for women age 40 or over.

Services must be furnished by EPO network providers.

**Benefits Related to Breast Reconstruction**

The Plan provides benefits related to breast reconstruction in compliance with the Women's Health and Cancer Rights Act of 1998. This federal law states that group health plans that provide medical and surgical benefits for mastectomy must provide certain additional benefits related to breast reconstruction.

If you (or a covered dependent) are receiving mastectomy benefits, you are entitled to 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,
- Prostheses and treatment for physical complications for all stages of a mastectomy, including lymphedemas (swelling associated with the removal of lymph nodes).

The Plan will determine the manner of coverage in consultation with you and your attending doctor. Coverage for breast reconstruction and related services will be subject to the same annual deductibles and coinsurance provisions that apply for the mastectomy.

The charges made by a Horizon network doctor or hospital for a vasectomy or tubal ligation for voluntary sterilization, even though not incurred in connection with the diagnosis or treatment of an illness or injury, are Covered Medical Expenses. Charges for the reversal of a sterilization procedure are not covered.

### Annual Gynecological Exam

Expenses incurred for one routine gynecological exam per calendar year, performed by a Horizon network doctor, will be considered a Covered Medical Expense. The routine gynecological exam, including one Pap smear and related laboratory expenses, is considered Office Care. No coverage is provided if the exam is performed by an out-of-network provider.

### Maternity

*Benefits are payable for pregnancy-related expenses of female employees and dependents on the same basis as for an illness.*

Pregnancy expenses must be incurred while the person is covered under this Plan and services furnished by network providers. If expenses are incurred after the coverage ceases, they will be considered for benefits only if satisfactory evidence is furnished to Horizon that the person has been totally disabled since her coverage terminated.

Any pregnancy benefits payable by previous group health coverage will be subtracted from health benefits payable for the same expenses under this Plan.

The Plan does not restrict benefits for any hospital length of stay in connection with childbirth for the mother or newborn child to less than 48 hours following a normal vaginal delivery, or less than 96 hours following a caesarean section, or require that a provider obtain authorization from the Plan for prescribing a length of stay not in excess of the above periods.

The attending provider, after consulting with the mother, may discharge the mother and newborn earlier than 48 hours following a vaginal delivery or 96 hours following a caesarean section.

## Mouth, Jaws, and Teeth

*The Medical Plan covers certain treatments of the mouth, jaws, and teeth only in the event of injury. Treatment must be of, or related to, the teeth, mouth, jaws, jaw joints, or supporting tissues (these include bones, muscles, and nerves)*

The Medical Plan will cover certain dental expenses when services are furnished by network providers, but only in the event of injury. Charges for root canal therapy; routine tooth removal (which does not involve cutting of the bone); and in-mouth appliances, crowns, bridgework, dentures, tooth restorations, and any related fitting or adjustment services (whether or not their purpose is to relieve pain) are covered if they are required as the result of injury to the mouth, jaw, or teeth.

The Medical Plan does not cover charges to remove, repair, replace, restore, or reposition teeth which are lost or damaged in the course of biting or chewing. Charges to repair, replace, or restore fillings, crowns, dentures, or bridgework are not covered by the Medical Plan. Non-surgical periodontal treatment is excluded, as are charges for dental cleaning; in-mouth scaling, planing, or scraping; and myofunctional therapy (muscle training therapy to correct or control harmful habits).

The following services and supplies furnished by a network provider for the treatment of the mouth, jaws, jaw joints, teeth, and supporting tissues (including bones, muscles, and nerves) are Covered Medical Expenses and not part of the Dental Plan. For these expenses, "doctor" includes a dentist.

- Surgery needed to treat a fracture, dislocation, or wound or to cut out teeth partly or completely impacted in the jawbone. Covered surgery may cut out teeth that will not erupt through the gum, as well as other teeth that cannot be removed without cutting into bone.
- Also covered are surgeries that cut out the roots of a tooth without removing the entire tooth, as well as removing cysts, tumors, or other diseased tissues while cutting into the gums and tissues of the mouth. This is covered only when not done in connection with the removal, replacement, or repair of teeth. Covered surgery may also alter the jaw, jaw joints, or bite relationships by a cutting procedure when appliance therapy alone cannot result in functional improvement.
- Non-surgical treatment of infections or illnesses of the mouth, jaws, jaw joints, and supporting tissues (including bones, muscles, and nerves). This does not include those of, or related to, the teeth.
- Dental work, surgery, and orthodontic treatment needed to remove, repair, replace, restore, or reposition natural teeth damaged, lost, or removed, and other body tissues of the mouth fractured or cut due to injury. The accident causing the injury must occur while the person is covered under the Medical Plan.

Any such teeth must have been free from decay or in good repair and firmly attached to the jawbone at the time of the injury.

If crowns (caps), dentures (false teeth), bridgework, or in-mouth appliances are installed due to such injury, Covered Medical Expenses include only charges for the following:

- the first denture or fixed bridgework to replace lost teeth,
- the first crown needed to repair each damaged tooth, and
- an in-mouth appliance used in the first course of orthodontic treatment after the injury.

Except as provided for injury, the Medical Plan does not cover charges for in-mouth appliances, crowns, bridgework, dentures, tooth restorations, or any related fitting or adjustment services, whether or not the purpose of such services or supplies is to relieve pain. In addition, the Medical Plan does not cover root canal therapy or routine tooth removal (not needing cutting of the bone).

## Skilled Nursing Services

Charges made by a Horizon network RN or LPN or nursing agency for “skilled nursing services” are included as Covered Medical Expenses. No other charges made by an RN or LPN or a nursing agency are covered. As used here, “skilled nursing services” means these services:

- Visiting nursing care by an RN or LPN. Visiting nursing care means a visit for the purpose of performing specific skilled nursing tasks.
- Private duty nursing by an RN or LPN if the person’s condition requires skilled nursing care and visiting nursing care is not adequate.

“Skilled nursing care” does not include:

- The part (or all) of any nursing care that does not require the education, training, and technical skills of an RN or LPN, such as transportation, meal preparation, charting of vital signs, and companionship activities.
- Private duty nursing care given while the person is an inpatient in a hospital or other health care facility.
- Care provided to help a person in the activities of daily life, such as bathing, feeding, personal grooming, dressing, getting in and out of a bed or chair, or toileting.

*Coverage for private duty nursing is payable at 100% with no limit on days.*

- Care provided solely for skilled observation, excluding one period per day of up to 4 hours for no more than 10 consecutive days following the occurrence of:
  - a change in patient medication,
  - the need for urgent or emergency medical services provided by a doctor or the onset of symptoms indicating the likely need for such services,
  - surgery, or
  - release from inpatient confinement.
- Any service provided solely to administer oral medicines, except where applicable law requires that such medicines be administered by an RN or LPN.

## Hospice Care

*The Plan covers inpatient or outpatient hospice care for an individual who has been diagnosed as having six months or less to live*

*Inpatient hospice care must be precertified to be covered at the highest level payable under the EPO.*

Charges made for the following inpatient services furnished by a Horizon network provider to a person for hospice care when given as a part of a Hospice Care Program are included as Covered Medical Expenses.

### Inpatient Care

Room and board and other services and supplies furnished to a full-time inpatient for pain control and other acute and chronic symptom management. Charges for daily room and board for a semi-private room over the Private Room Limit are not included.

### Facility and Doctor Expenses

The Plan covers charges made on its own behalf by a Horizon network:

- Hospice Care Facility
- Hospital
- Skilled Nursing/Convalescent Facility, or
- Doctor

### Outpatient Care

The Plan covers charges made by a Hospice Care Agency for the following outpatient services and supplies (if precertified and furnished by EPO network providers).

- Part-time or intermittent nursing care by an RN or LPN.
- Medical social services under the direction of a doctor, including:
  - assessment of the person's social, emotional, and medical needs, and the home and family situation;
  - identification of available community resources;



- assisting the person to obtain resources needed to meet the person's assessed needs.
- Psychological and dietary counseling.
- Consultation or case management services by a doctor.
- Physical and occupational therapy.
- Part-time or intermittent home health aide services consisting mainly of caring for the person.
- Medical supplies, drugs, and medicines prescribed by a doctor.

Charges made by EPO network providers as listed below for Outpatient Care, but only if the provider is not an Employee of a Hospice Care Agency and the agency retains responsibility for the care of the person:

- A doctor for consultant or case management services;
- A physical or occupational therapist;
- A Home Health Care Agency for:
  - physical or occupational therapy,
  - part-time or intermittent home health aide services consisting mainly of caring for the person,
  - medical supplies, drugs, and medicines prescribed by a doctor,
  - psychological and dietary counseling.

**Charges for the following services are not included:**

- Bereavement counseling.
- Funeral arrangements.
- Pastoral counseling.
- Financial or legal counseling, including estate planning or the drafting of a will.
- Homemaker or caretaker services. These are services which are not solely related to care of the person, including sitter or companion services for either the person who is ill or to other members of the family, transportation, housecleaning, and maintenance of the house.
- Respite care. This is care furnished during a period of time when the person's family or usual caretaker is unable or unwilling to attend to the person's needs.

Rehabilitation services to treat acute conditions are Covered Medical Expenses.

Short-term rehabilitation services consist of:

- Physical therapy,
- Occupational therapy, or
- Speech therapy

furnished to a person who is not confined as an inpatient in a hospital or other facility for medical care. This therapy shall be expected to result in significant improvement of the person's condition within 60 days from the date the therapy begins.

Charges for Short-Term Rehabilitation services are covered for a maximum of 60 days per calendar year, as long as the treatment is certified by the patient's doctor.

**Charges for the following services are not covered:**

- Services covered to any extent under any other part of this Plan or any other group plan sponsored by American Water.
- Services received while the person is confined in a hospital or other facility for medical care.
- Services not performed by a doctor or not under his or her direct supervision.
- Services rendered by a physical, occupational, or speech therapist who lives in the person's home, or who is a part of the family of either the person or the person's spouse.
- Services rendered for the treatment of delays in speech development, unless resulting from:
  - illness,
  - injury, or
  - congenital defect.
- Special education, including lessons in sign language, to instruct a person whose ability to speak has been lost or impaired, to function without that ability.
- Any services not provided in accordance with a specific treatment plan that:
  - Details the treatment to be rendered and the frequency and duration of the treatment.
  - Provides for ongoing reviews and is renewed only if therapy is still necessary.

*You and your covered dependents are covered for a maximum of 60 days of Short-Term Rehabilitation services during a calendar year, as long as the treatment is certified by HCA.com.*

## Emergency Care

*In the event of a medical emergency, the Plan covers treatment in a hospital emergency room.*

If emergency care is received in a hospital emergency room (in- or out-of-network) while a person is not a full-time inpatient, the hospital's charges will be Covered Medical Expenses and paid at the Payment Percentage after a \$35 copayment (waived if admitted).

"Emergency care" means the first treatment given in a hospital emergency room right after the sudden and (at that time) unexpected onset of a change in a person's physical or mental condition that requires hospital level care because:

- The care could not safely and adequately have been provided other than in a hospital or adequate care was not available elsewhere in the area at the time and place it was needed, and
- If the hospital level care were not given, the emergency described above could, as determined by Horizon, reasonably be expected to result in:
  - loss of life, limb or
  - significant impairment to bodily function, or
  - permanent dysfunction of a body part.

## Non-Emergency Care in an Emergency Room

If non-emergency care treatment is received in a hospital emergency room (whether in- or out-of-network) while a person is not a full-time inpatient, no benefits will be paid.

## Other Covered Medical Expenses

Other Covered Medical Expenses include the following, when furnished by network providers:

- Doctor's charges.
- Diagnostic lab work and X-rays.
- X-ray, radium, and radioactive isotope therapy.
- Anesthetics and oxygen.
- Rental of durable medical or surgical equipment. Not included are charges for more than one item of equipment for the same or similar purpose.
  - "Durable Medical and Surgical Equipment" is equipment made to withstand prolonged use and used mainly in the treatment of an illness or injury. It must be suited for use in the home, not normally of use to persons without an illness or injury, and not used to alter quality or temperature, or for exercise or training.
- The purchase, repair, or replacement of durable medical and surgical equipment and accessories needed to operate it.

- The initial purchase is covered only if Horizon agrees that long-term use is planned and the equipment cannot be rented, or it is likely to cost less to buy it than to rent it.
- Replacement is covered only if Horizon agrees that it is needed because of a change in the person's physical condition, or it is likely to cost less to buy a replacement than to repair the existing equipment or to rent similar equipment.
- Artificial limbs and eyes. Eyeglasses, hearing aids, orthopedic shoes, or other devices to support the feet are not included.
- Professional ambulance service to transport a person from the place of the injury or onset of illness to the first hospital where treatment is given.

### *Pre-Existing Conditions*

Pre-Existing Condition exclusions do not apply under any Horizon Plan.

### *Certification for Hospital Admissions*

*Inpatient hospital confinements must be precertified*

Inpatient hospital confinements must be precertified to qualify for the highest level of benefits paid by the Plan.

No benefits will be paid by the Plan for inpatient hospital charges at non-network hospitals.

#### **Hospital Expenses Incurred During the Confinement**

If certification has been requested and denied for part of the confinement, no benefits will be paid for Hospital Expenses incurred for room and board for that day(s). Benefits for all other Hospital Expenses will be paid at 100% after a \$100 copay per admission.

If certification has not been obtained, you will have to pay a \$150 penalty charge before benefits are paid for covered services.

*Call the precertification number on your ID card or Horizon Member Services at (800) 355-BLUE (2583) to obtain certification of a hospital inpatient admission. Written notice of the number of days certified will be sent promptly to the hospital. A copy will be sent to you and the doctor.*

### Other Covered Medical Expenses

Whether or not a day of confinement is certified, no benefit will be paid for expenses incurred on any day of confinement as a full-time inpatient if excluded by any other terms of this Plan, except that if certification has been given for a day of confinement, excluding services and supplies because they are not necessary will not be applied to expenses for hospital room and board.

In the event of an **urgent** admission, you, the person's doctor, or the hospital must call Horizon Member Services for certification before the person is confined as a full-time inpatient.

An urgent admission is one required as the result of an injury caused by an accident; the diagnosis of an illness; or the onset of, or change in, an illness. The person's condition does not require emergency medical care, but is severe enough to require confinement in a hospital within two weeks of the date the doctor determines that confinement is required.

A "non-urgent admission" is one which is not an emergency admission or an urgent admission.

When a covered person is confined as a full-time inpatient as the result of an **emergency** admission, you, the person's doctor, or the hospital must call Horizon Member Services to request certification within 48 hours of the start of the confinement. If the call cannot be made within 48 hours, the call must be made as soon as reasonably possible. The 48-hour requirement is extended to 72 hours when the confinement starts on a Friday or Saturday.

An admission is considered to be an **emergency** when the doctor admits the person to the hospital right after the sudden and (at that time) unexpected onset of a change in the person's physical or mental condition which could be life-threatening or result in significant impairment or permanent dysfunction if the person is not immediately confined as a full-time hospital inpatient.

If, in your doctor's opinion, it is necessary for you to be confined for a longer time than already certified, you, the doctor, or the hospital may request that more days be certified by calling the precertification number on your ID card or Horizon Member Services at **(800) 355-BLUE (2583)**. This must be done on or before the last day that has already been certified.

Written notice of the number of days certified will be sent promptly to the hospital. A copy will be sent to you and the doctor.

## *Certification for Skilled Nursing/Convalescent Facility Care, Home Health Care, and Hospice Care*

*Precertification is required for confinements in a skilled and convalescent facility or hospice and for home health care and outpatient hospice care. If precertification is not obtained, benefits may be reduced.*

Covered Medical Expenses will be paid as shown below if incurred:

- While a person is confined in a skilled nursing/convalescent facility or hospice; or
- For services or supplies for home health care, hospice care, or skilled nursing care when a person is not confined as an inpatient; and
- It has been certified that such confinement or care is necessary; and
- The confinement or care has been ordered and prescribed by your doctor.

### **Facility Expenses**

If certification has been requested and denied, no benefits will be paid for Skilled Nursing/Convalescent Facility Expenses or Hospice Care Facility Expenses incurred for room and board. Benefits for all other Skilled Nursing/Convalescent Facility Expenses or Hospice Care Facility Expenses incurred during the confinement will be paid at the Payment Percentage.

If certification has not been requested and the confinement (or any day of the confinement) is not necessary, no benefits will be paid for Skilled Nursing/Convalescent Facility Expenses or Hospice Care Facility Expenses incurred for room and board. Benefits for all other Skilled Nursing/Convalescent Facility Expenses or Hospice Care Facility Expenses incurred during the confinement will be paid at the Payment Percentage.

If certification has not been requested and the confinement (or any day of the confinement) is necessary, skilled nursing/convalescent Facility Expenses or Hospice Care Facility Expenses incurred during the confinement will not be deemed to be Covered Medical Expenses. Benefits for all other such expenses incurred during the confinement will be paid at the Payment Percentage. As to all other Covered Medical Expenses incurred during the confinement, benefits will be paid at the Payment Percentage.

### **Expenses for Services or Supplies**

If certification for a service or supply has been requested and denied, or if certification has not been requested and the service or supply is not necessary, no benefits will be paid for the denied or unnecessary service or supply.

*To get certification you must call the precertification number on your ID card or Horizon Member Services at (800) 355-BLUE (2583). Such certification must be obtained before an expense is incurred. Prompt written notice will be provided to you of the days of confinement and services or supplies which have been certified.*

If certification has not been requested for a service or supply and the service or supply is necessary, benefits for the necessary service or supply will be paid at the Payment Percentage.

Whether or not a day of confinement or a service or supply has been certified, no benefit will be paid if the charges for the confinement or service or supply are excluded by any other terms of this Plan, except that, to the extent a day of confinement has been certified, excluding services and supplies because they are not necessary will not apply to:

- Skilled Nursing/Convalescent Facility Expenses for room and board, or
- Hospice Care Facility Expenses for room and board.

To the extent that such service or supply has been certified for home health care, hospice care, or skilled nursing care, excluding services or supplies because they are not necessary will not apply to the service or supply.

If a person's doctor believes that the person needs more days of confinement or services or supplies beyond those which have been already certified, a call must be made to the precertification number on your ID card or Horizon Member Services at **(800) 355-BLUE (2583)** to certify more days of confinement or services or supplies.

Prompt written notice will be provided to you of the days of confinement and services or supplies which have been certified.

If services and supplies for hospice care have been certified and the person later requires hospital confinement for pain control or acute symptom management, any other certification requirement in this Plan will be waived for any such day of hospital confinement.

### *Certification for Certain Procedures and Treatments*

Certification for certain procedures and treatments is required:

- Before the procedure is performed, or
- Before the treatment starts, unless the procedure or treatment has been ordered and prescribed by your doctor.

When any of the procedures or treatments shown below will be performed on an inpatient or outpatient basis, Covered Medical Expenses for the procedure or treatment will be payable as follows:

- If the procedure or treatment is not necessary, no benefits will be payable whether or not certification has been requested.
- If certification has been requested and the procedure or treatment is necessary, benefits will be payable at 100%.
- If certification has not been requested and the procedure or treatment is necessary, expenses in excess of the copayment (if applicable) will be considered Covered Medical Expenses and will be payable at 100%.

*Certification for certain procedures and treatment is required when they are performed on either an inpatient or outpatient basis.*

Certain procedures or treatments require precertification before they are performed, regardless of whether done on an inpatient or outpatient basis. Call Horizon to determine if your procedure requires precertification.

You or the provider performing the procedure or treatment must call the precertification number on your ID card or Horizon Member Services at **(800) 355-BLUE (2583)** to request certification.

If the procedure or treatment is performed due to an Emergency Condition, the call must be made:

- Before the procedure or treatment is performed, or
- Not later than 48 hours after the procedure or treatment is performed, unless the call cannot be made within that time. In that case, the call must be made as soon as it is reasonably possible. In the event the procedure or treatment is performed on a Friday or Saturday, the 48-hour requirement will be extended to 72 hours.

If the procedure or treatment is performed for any condition other than an Emergency Condition, the call must be made at least 14 days before the date of the procedure or the date treatment begins. If it is not possible to make the call during the specified time, it must be made as soon as reasonably possible before the date of the procedure or the date treatment begins.

Written notice of the certification decision will be sent promptly to you and the provider performing the procedure or treatment. This decision will be valid for 60 days from the date you receive the notice. If the procedure or treatment is to be performed after this 60-day period, certification must again be requested, as described above.



## *Certification for Hospital and Treatment Facility Admissions for Alcoholism, Drug Abuse, or Mental Disorders*

*Precertification is required for inpatient admissions to treat alcoholism, drug abuse, and mental disorders. Benefits may be reduced if certification is not obtained.*

Covered Medical Expenses furnished by a Horizon network provider for the effective treatment of alcoholism, drug abuse, or mental or nervous disorders will be paid at 100% as described below if incurred:

- While a person is confined in a network hospital or treatment facility,
- It has been certified that such confinement is necessary, and
- The confinement has been ordered and prescribed by your doctor.

### **Facility Room and Board Expenses**

If certification has been requested and denied, or if certification has not been requested and the confinement (or any day of it) is not necessary, no benefits will be paid.

If certification has not been requested and the confinement is necessary, you will have to pay a \$150 penalty charge before benefits are paid for covered services.

### **Other Facility Expenses Incurred for the Services of a Doctor**

If certification has been requested and denied, or if certification has not been requested and the confinement is necessary, only expenses after the \$150 precertification penalty will be considered Covered Medical Expenses.

If certification has not been requested and the confinement is not necessary, no benefits will be paid.

Whether or not a day of confinement is certified, no benefits will be payable for Covered Medical Expenses incurred on any day of confinement as a full-time inpatient if excluded by any other terms of this Plan, except that if certification has been given for any day of confinement, services and supplies applicable to hospital and treatment facility room and board will not be excluded as "unnecessary."

*To request certification, you must call the precertification number on your ID card or Horizon Member Services at (800) 353-BLUE (2583). Such certification must be obtained before confinement as a full-time inpatient, or in the case of Emergency Care, within 48 hours after the start of a confinement as a full-time inpatient or as soon as reasonably possible.*

“Emergency Care” means the first treatment given in a hospital’s emergency room for the sudden and unexpected onset of a change in a person’s physical or mental condition which:

- Requires hospital level care because the care could not safely and adequately have been provided other than in a hospital; or
- Adequate care was not available elsewhere in the area at the time and place it was needed; and
- If hospital level care were not given could, as determined by Horizon, reasonably be expected to result in:
  - loss of life or limb, or
  - significant impairment to bodily function, or
  - permanent dysfunction of a body part.

If the person’s doctor believes that the person needs more days of confinement beyond those which have already been certified, additional days of confinement must be certified on or before the last day that has already been certified.

### *Treatment of Alcoholism, Drug Abuse, or Mental Disorders*

#### **Inpatient Treatment**

If a person is a full-time inpatient in a Horizon network hospital or treatment facility, expenses for the following are covered:

- Treatment of the medical complications of alcoholism or drug abuse, such as cirrhosis of the liver, delirium tremens, or hepatitis.
- Effective treatment of alcoholism or drug abuse.
- Treatment of a mental disorder.
- Room and Board. Charges for daily room and board in a private room over the Private Room Limit are not covered.
- Other necessary services and supplies.

The above expenses are covered only if they are incurred during the first 30 days of all such confinements during any one calendar year.

For alcoholism and drug abuse, benefits will be paid for only 90 days during your lifetime.

Benefits will be paid at 100%.

## Outpatient Treatment

Expenses incurred in a Horizon network hospital or facility for the effective treatment of alcoholism or drug abuse, or the treatment of mental disorders, while the person is not confined as a full-time inpatient, will be considered Covered Medical Expenses.

Benefits will be paid at 100% after a \$25 copayment, up to a maximum of 20 visits per calendar year for mental/nervous conditions.

For alcohol/drug treatment, benefits will be paid at 100% for the first treatment and at the lesser of a \$25 copayment or 50% of the covered charges for the second and subsequent courses of treatment. There is a 60-visit maximum per calendar year and a 120-visit lifetime maximum.

## *Submitting Claims*

*You should file your claims during the calendar year in which the service or treatment was provided.*

All claims must be filed within two years from the date of the incurred expense. Your claims must be in writing and you must give proof of the nature and extent of the expense. You may obtain Medical Plan Benefits Request forms from the Benefits Service Center; directly from Horizon's website ([www.horizonblue.com/nationalaccounts](http://www.horizonblue.com/nationalaccounts)); or by contacting Horizon Member Services at (800) 355-BLUE (2583).

## *How Your Benefits Are Paid*

American Water has contracted with Horizon to assist in administering benefits under the EPO Plan as the Claims Administrator. Your claims will be paid as soon as Horizon receives the necessary written proof supporting your claim. In order to speed claims processing, Horizon will pay medical benefits directly to the provider.

With the exception of the copayment for doctor's office visits, you should never pay a provider directly until you receive an Explanation of Benefits (EOB).

### *Filing Medical Claims*

Because the EPO Plan provides in-network benefits only and all claims are paid directly to the provider, you will not have to file any Medical Plan Benefits Request forms.

If you have other group coverage (or Medicare coverage) that pays benefits before the American Water Plan, you will need to provide Horizon with a copy of the other carrier's Explanation of Benefits (EOB) reflecting the benefits paid under the other coverage for the expenses being submitted for payment to this plan.

*Provisions That Apply  
To All Medical Plans*

## *Provisions That Apply to All Medical Plans*

**This section describes General Exclusions that apply under all Medical Plans.**

**Coverage is not provided for the following charges:**

- Those for services and supplies not necessary, as determined by Horizon, for the diagnosis, care, or treatment of the illness or injury involved. This applies even if they are prescribed, recommended, or approved by the person's attending doctor or dentist.
- Those for care, treatment, services, or supplies that are not prescribed, recommended, and approved by the person's attending doctor or dentist.
- Those for, or in connection with, services or supplies that are, as determined by Horizon, considered to be experimental or investigational. A drug, device, procedure, or treatment will be determined to be experimental or investigational:
  - if there are insufficient outcomes data available from controlled clinical trials published in the peer reviewed literature to substantiate its safety and effectiveness for the illness or injury involved; or
  - if required by the FDA, approval has not been granted for marketing; or
  - if a recognized national medical or dental society or regulatory agency has determined, in writing, that it is experimental, investigational, or for research purposes; or
  - if the written protocol or protocols used by the treating facility or the protocol or protocols of any other facility studying substantially the same drug, device, procedure, or treatment or the written informed consent used by the treating facility studying the same drug, device, procedure, or treatment states that it is experimental, investigational, or for research purposes.

However, this exclusion will not apply with respect to services or supplies (other than drugs) received in connection with an illness, if Horizon determines that:

- the illness can be expected to cause death within one year, in the absence of effective treatment; and
- the care or treatment is effective for that illness or shows promise of being effective for that illness as demonstrated by scientific data. In making this determination Horizon will take into account the results of a review by a panel of independent medical professionals. They will be selected by Horizon. This

panel will include professionals who treat the type of illness involved.

Also, if Horizon determines that available scientific evidence demonstrates that the drug is effective or shows promise of being effective for the illness, this exclusion will not apply with respect to drugs that:

- have been granted approval as an investigational new drug with treatment status, or
- have been granted approval as an investigational new drug with cancer treatment status.
- Those for or related to services, treatment, education, testing, or training related to learning disabilities or developmental delays.
- Those for care furnished mainly to provide a surrounding free from exposure that can worsen the person's illness or injury.
- Those for, or related to, the following types of treatment:
  - primal therapy
  - rolfing
  - psychodrama
  - megavitamin therapy
  - bioenergetic therapy
  - vision perception training
  - carbon dioxide therapy
- Those for treatment of covered health care providers who specialize in the mental health care field and who receive treatment as a part of their training in that field.
- Those for services of a resident doctor or intern rendered in that capacity.
- Those to the extent they are not reasonable charges, as determined by Horizon.
- Those that are made only because there is health coverage.
- Those that a covered person is not legally obliged to pay.
- Those, as determined by Horizon to be for custodial care.
- Those for services and supplies:
  - furnished, paid for, or for which benefits are provided or required by reason of the past or present service of any person in the armed forces of a government.
  - furnished, paid for, or for which benefits are provided or required under any law of a government. (This does not include a plan established by a government for its own employees or their dependents or Medicaid.)

- Those for or related to any eye surgery mainly to correct refractive errors.
- Those for education, special education, or job training, whether or not given in a facility that also provides medical or psychiatric treatment.
- Those for plastic surgery, reconstructive surgery, cosmetic surgery, or other services and supplies that improve, alter, or enhance appearance, whether or not for psychological or emotional reasons, except to the extent needed to:
  - improve the function of a part of the body that is not a tooth or structure that supports the teeth; or
  - is malformed as a result of a severe birth defect (this includes harelip or webbed fingers or toes), or a direct result of surgery performed to treat an illness or injury; or
  - repair an injury that occurs while the person is covered under this Plan.
- Those that are for therapy or for supplies or for counseling for sexual dysfunctions or inadequacies that do not have a physiological or organic basis.
- Those for or related to sex change surgery or to any treatment of gender identity disorders.
- Those for or related to artificial insemination, in vitro fertilization, or embryo transfer procedures.
- Those for the reversal of a sterilization procedure.
- Those for routine physical exams, routine vision exams, routine hearing exams, routine dental exams, immunizations, or other preventive services and supplies.
- Those for or in connection with marriage, family, child, career, social adjustment, pastoral, or financial counseling.
- Those for acupuncture therapy. Not excluded is acupuncture when it is:
  - performed by a doctor, and
  - as a form of anesthesia in connection with surgery that is covered under this Plan.
- Those for or in connection with speech therapy. This exclusion does not apply to charges for speech therapy that is expected to restore speech to a person who has lost existing speech function (the ability to express thoughts, speak words, and form sentences) as the result of an illness or injury.



Any exclusion above will not apply to the extent that:

- Coverage is specifically provided by name in this Summary Plan Description booklet, or
- Coverage of the charges is required under any law that applies to the coverage.

These excluded charges will not be used when calculating benefits.

The law of the jurisdiction where a person lives when a claim occurs may prohibit some benefits. If so, they will not be paid.

Any charge for a service or supply furnished by a Network Provider in excess of such provider's Negotiated Charge for that service or supply will not be a covered expense under the Plan of benefits. This rule will not apply to any service or supply for which a benefit is provided under Medicare before the benefits of the group contract are paid.

---

### *Coordination of Your Benefits With Other Plans, Not Including Medicare*

*If you have other group coverage, the benefits from those plans will be taken into account when you have a claim.*

Today, in many situations, both husbands and wives work. Therefore, it is common for individual members of a family to be eligible for benefits under more than one group medical or dental plan. In such situations the benefits of the various plans are "coordinated" to determine how covered expense will be paid by your American Water Plan and the other plans. This may mean a reduction in benefits under this Plan. The combined benefits will not be more than the expenses recognized under these American Water Plans.

"Other plans" means:

- Any group medical or dental plan for which an employer pays all or part of the costs or makes payroll deductions;
- Any plan that you purchase through a group such as AARP; or
- Any government program, coverage required or provided by any law, or vehicle insurance (uninsured/underinsured motorist and casualty/liability).

If the American Water Plan is determined to be the primary plan (the plan that pays its benefits first), it will pay its regular benefits in full without regard to any payment that may be made under any other plan.

If the American Water Plan is determined to be the secondary plan (the plan that pays its benefits after the primary plan pays benefits), it will pay a reduced amount of benefits that will in no event cause the total

benefit from all plans to exceed the benefit that would have been paid by the American Water Plan if it had been the primary plan. However, if benefits under the primary plan are reduced because a covered person does not comply with the plan provisions (such as penalties resulting from the failure to comply with cost management provisions of the plan), the amount of the reduction will not be considered for payment under the American Water Plan.

For example, if you have Standard PPO coverage and the primary plan pays 70% of eligible charges to an in-network provider, the American Water Plan will pay an additional 10% of covered charges for a total benefit equal to 80% of covered charges which is the benefit the American Water Plan would have paid as the primary plan.

When other coverage exists in addition to your American Water coverage, the following rules will be used to determine which medical or dental plan is primary and pays first, and which medical or dental plan is secondary and pays second:

- A plan with no rules for coordination with other benefits will pay its benefits before a plan which contains such rules.
- A plan that covers a person as an employee pays before the plan that covers the person as a dependent. However, there may be situations where the person is a Medicare beneficiary and has a working spouse. In such a situation,
  - The spouse's plan which covers the person as a dependent pays first,
  - Medicare pays second, and
  - The plan covering the person as an employee pays third.
- Except in the case of a dependent child whose parents are divorced or separated, the plan which covers the person as a dependent of a person whose birthday comes first in a calendar year will be primary to the plan which covers the person as a dependent of a person whose birthday comes later in that calendar year. If both parents have the same birthday, the benefits of a plan which covered one parent longer are determined before those of a plan which covered the other parent for a shorter period of time.
- If the other plan does not have the rule described in the above provision and, as a result, the plans do not agree on the order of benefits, the rule in the other plan will determine the order of benefits.
- In the case of a dependent child whose parents are divorced or separated:
  - If there is a court decree which states that the parents shall share joint custody of a dependent child, without stating that

one of the parents is responsible for the health care expenses of the child, the order of benefit determination rules specified in the above provision will apply.

- If there is a court decree which makes one parent financially responsible for the medical, dental, or other health care expenses of such child, the benefits of a plan which covers the child as a dependent of such parent will be determined before the benefits of any other plan which covers the child as a dependent child.

- If there is not such a court decree:

If the parent with custody of the child has not remarried, the benefits of a plan which covers the child as a dependent of the parent with custody of the child will be determined before the benefits of a plan which covers the child as a dependent of the parent without custody.

If the parent with custody of the child has remarried, the benefits of a plan which covers the child as a dependent of the parent with custody shall be determined before the benefits of a plan which covers that child as a dependent of the stepparent. The benefits of a plan which covers that child as a dependent of the stepparent will be determined before the benefits of a plan which covers that child as a dependent of the parent without custody.

- If the above rules do not establish an order of payment, the plan under which the person has been covered for the longest will be deemed to pay its benefits first, except that the benefits of a plan which covers the person as a:
  - laid-off or retired employee, or
  - the dependent of such person,shall be determined **after** the benefits of any other plan which covers such person as:
  - an employee who is not laid-off or retired, or
  - a dependent of such person.
- If the other plan does not have a provision regarding laid-off or retired employees and, as a result, each plan determines its benefits after the other, then the previous paragraph will not apply.
- The benefits of a plan which covers the person under a right of continuation pursuant to federal or state law shall be determined after the benefits of any other plan which covers the person other than under such right of continuation.
- If the other plan does not have a provision regarding right of continuation pursuant to federal or state law, and as a result, each

plan determines its benefits after the other, then the above paragraph will not apply.

Horizon has the right to release or obtain any information and to make or recover any payment it considers necessary in order to administer this provision.

When this provision operates to reduce the total amount of benefits otherwise payable to you under this Plan during a calendar year, each benefit that would be payable in the absence of this provision will be reduced proportionately. Such reduced amount will be charged against any applicable benefit limit of your American Water Plan.

### *Automobile Personal Injury Protection (PIP)*

If you are injured in an automobile accident and become eligible for benefits under the personal injury protection (PIP) provision of an automobile insurance policy, benefits under the American Water Medical Plan are payable after the automobile insurance policy benefits have been paid, even if you have designated the American Water Medical Plan as primary to your automobile insurance coverage in exchange for reduced automobile insurance premiums.

### *Third Party Liability and Subrogation*

#### **General Principle**

When you or your dependent receive benefits under the Plan which are related to medical expenses that are also payable under Workers' Compensation, any statute, any uninsured or underinsured motorist program, any no fault or school insurance program, any other insurance policy or any other plan of benefits, or when related medical expenses that arise through an act or omission of another person are paid by a third party, whether through legal action, settlement or for any other reason, you or your dependent shall reimburse the Plan for the related benefits received out of any funds or monies you or your dependent recovers from any third party.

#### **Specific Requirements and Plan Rights**

Because the Plan is entitled to reimbursement, the Plan shall be fully subrogated to any and all rights, recovery or causes of actions or

claims that you or your dependent may have against any third party. The Plan is granted a specific and first right of reimbursement from any payment, amount or recovery from a third party. This right to reimbursement is regardless of the manner in which the recovery is structured or worded, and even if you or your dependent has not been paid or fully reimbursed for all of their damages or expenses.

The Plan's share of the recovery shall not be reduced because the full damages or expenses claimed have not been reimbursed unless the Plan agrees in writing to such reduction. Further, the Plan's right to subrogation or reimbursement will not be affected or reduced by the "make whole" doctrine, the "fund" doctrine, the "common fund" doctrine, comparative/contributory negligence, "collateral source" rule, "attorney's fund" doctrine, regulatory diligence or any other equitable defenses that may affect the Plan's right to subrogation or reimbursement.

The Plan may enforce its subrogation or reimbursement rights by requiring you or your dependent to assert a claim to any of the benefits to which you or your dependent may be entitled. The Plan will not pay attorneys fees or costs associated with the claim or lawsuit without express written authorization from the Employer.

If the Plan should become aware that you or your dependent has received a third party payment, amount or recovery and not reported such amount, the Plan, in its sole discretion, may suspend all further benefits payments related to you or any of your dependents until the reimbursable portion is returned to the Plan or offset against amounts that would otherwise be paid to or on behalf of you or your dependents.

#### **Participant Duties and Actions**

By participating in the Plan you and your dependents consent and agree that a constructive trust, lien or an equitable lien by agreement in favor of the Plan exists with regard to any settlement or recovery from a third person or party. In accordance with that constructive trust, lien or equitable lien by agreement, you and your dependents agree to cooperate with the Plan in reimbursing it for Plan costs and expenses.

Once you or your dependent has any reason to believe that you or they may be entitled to recovery from any third party, you or your dependent must notify the Plan. And, at that time, you and your dependent (and your or their attorney, if applicable) must sign a subrogation/reimbursement agreement that confirms the prior acceptance of the Plan's subrogation rights and the Plan's right to be reimbursed for expenses arising from circumstances that entitle you or your dependent to any payment, amount or recovery from a third party.

If you or your dependent fails or refuses to execute the required subrogation/reimbursement agreement, the Plan may deny payment of any benefits to you and any of your dependents until the agreement is signed. Alternatively, if you or your dependent fails or refuses to execute the required subrogation/reimbursement agreement and the Plan nevertheless pays benefits to or on behalf of you or your dependent, your or your dependent's acceptance of such benefits shall constitute agreement to the Plan's right to subrogation or reimbursement.

You and your dependent consent and agree that you or they shall not assign your or their rights to settlement or recovery against a third person or party to any other party, including their attorneys, without the Plan's consent. As such, the Plan's reimbursement will not be reduced by attorneys' fees and expenses without express written authorization from the Employer.

### *Recoupment*

The Plan has the right to recover any mistaken payment, any overpayment, any payment that is made to any individual who was not eligible for that payment or any payment that was required to have been made to the Plan under the "Third Party Liability and Subrogation" section above. The Plan, or its designee, may withhold or offset future benefit payments, sue to recover such amounts, or may use any other lawful remedy to recoup any such amounts.

### *No Assignment of Benefits*

You cannot assign, pledge, encumber or otherwise alienate any legal or beneficial interest in benefits under the Plan, and any attempt to do so will be void. The payment of benefits directly to a health care provider, if any, shall be done as a convenience to the covered person and shall not constitute an assignment of benefits under the Plan.

### *When an Active Employee Is Eligible for Medicare*

If an active employee or covered dependent is eligible for Medicare, the American Water Medical Plan will be primary and Medicare will coordinate with it.

A person is “eligible for Medicare” if he or she:

- Is covered under it,
- Is not covered under it because of:
  - having refused it,
  - having dropped it, or
  - having failed to make proper request for it.

Any rule for coordinating “other plan” benefits with those under this Plan will be applied.

### *When Coverage Is Terminated*

Coverage under either Plan terminates when the first of these events happens:

- The day your employment ends;
- When the group contract terminates as to the coverage;
- When you are no longer in an Eligible Class. (This may apply to all or part of your coverage.);
- When you fail to make any required contribution.

Under certain circumstances, American Water may continue your coverage when you are not actively at work. If you are not at work due to illness or injury, American Water medical coverage will be continued for the length of your approved leave of absence, not to exceed 24 months from the date you are disabled as long as appropriate contributions are made.

A dependent’s coverage will terminate at the first to occur of:

- The termination of all dependents’ coverage under the group contract;
- When a dependent becomes covered as an employee;

- When such person is no longer an Eligible Dependent;
- When your coverage terminates.

You may be entitled to continue your medical coverage (see “Continuation of Health Coverage” on page 189).

---

### *Certificate of Creditable Coverage*

When you or your covered dependents terminate coverage under the Plan, a Notice of Creditable Coverage will be issued to you specifying your coverage dates under the health plan and any probationary periods you were required to satisfy. The certificate will contain all the necessary information another health plan will need to determine if you have prior continuous coverage that should be credited toward any preexisting condition limitation period. Health plans may require that you submit a copy of this form when you apply for coverage.

The Notice of Creditable Coverage will be issued to you when you terminate coverage with the group and, if applicable, at the expiration of any continuation period. The Plan will also issue the certification of coverage form if you request an additional copy at any time within the 24 months after your coverage terminates.

### *Qualified Medical Child Support Orders (QMCSOs)*

*A “Qualified Medical Child Support Order (QMCSO)” is an order by a court directing an employer to extend health plan participation to an employee’s child who might not otherwise be covered under the Plan.*

QMCSOs are usually issued for children who reside with a former spouse. A QMCSO designates the affected child as an “alternate recipient.”

American Water must treat an alternate recipient as an eligible dependent and must deduct any applicable contributions from the employee’s pay. A QMCSO may also require the claim administrator to issue claim payments directly to the health care provider, the alternate recipient, or his or her legal representative. A custodial parent or guardian may be designated to receive claim payments on the child’s behalf. American Water is required to furnish an alternate recipient or his or her legal representative a copy of the Summary Plan Description. In addition, the alternate recipient or his or her legal



representative may receive, without charge, a copy of the Plan's QMCSO procedures.

*If American Water receives a QMCSO affecting one of your children, you and your child will be notified. Once American Water has determined that the medical child support order is qualified, you and your child will be advised. American Water will enroll the child and instruct Horizon to make all claim payments to either the health care provider, the alternate recipient, or his or her legal representative.*

To be "qualified," a medical child support order must:

- Be issued by a court of competent jurisdiction,
- Include the name and last mailing address of both the employee and the affected child,
- Identify the health benefit plan subject to the order, and also the applicable time period,
- Provide a reasonable description of the type of benefits that must be provided for the child, and
- Not impose any benefits requirements that do not apply to other Plan participants.

If a child meets the definition of an eligible dependent and you are required to provide health care benefits for that child as the result of a QMCSO, his or her initial participation in an American Water Medical Plan will not be affected by any provision that:

- Requires evidence of good health as a condition of participation,
- Delays participation due to a confinement, or
- Limits participation due to a pre-existing condition.

Coverage for the child will become effective on the date of such court order.

If you are the non-custodial parent, proof of claim for such child may be given by the custodial parent. Benefits for such claim will be paid to the custodial parent.

### *Adjustment Rule*

If, for any reason, a person is entitled to a different amount of coverage, coverage will be adjusted. Any increase is subject to any active work rule. Benefits for claims incurred after the date the adjustment becomes effective are payable in accordance with the revised Plan provisions. In other words, there are no vested rights to benefits based upon provisions of this Plan in effect before the date of any adjustment.

## *Conversion to a Personal Policy if Your Employment or COBRA Continuation Ends*

*If your medical coverage ceases under a PPO or the EPO Plan, you may be able to convert your group coverage to a personal medical policy.*

If your medical coverage ends under a PPO or the EPO Plan, you may be able to convert your group coverage to a personal medical policy underwritten by Horizon. No evidence of insurability is required. You and your family members may convert when all coverage ceases because your employment or COBRA continuation ceases or you cease to be in an eligible class. You may not convert if American Water discontinues these Plans.

The personal policy may cover:

- You only, or
- You and all of your family members who are covered under this Plan when your coverage ceases, or
- If you die before you retire, all your family members, or your spouse only, who are covered under either Plan when your coverage ceases.

In addition, if your own coverage continues, your dependents can apply if they cease to be a dependent as defined in this Plan.

You may convert when you become a retired employee. However, if you are eligible and you elect to participate in the American Water Retiree Medical Plan, this conversion privilege will not again be available to you.

You must apply for a personal policy within 31 days after coverage ends or would otherwise end without a provision to continue coverage for retired employees. The 31 days start on the date coverage actually ends, even if the person is still eligible for benefits because of a total disability.

Horizon will insure and administer the converted personal policy and may decline to issue the personal policy if:

- It is applied for in a jurisdiction in which Horizon cannot issue or deliver the policy.
- On the date of conversion, a person is covered, eligible, or has benefits available under one of the following:
  - any other hospital or surgical expense insurance policy,
  - any hospital service or medical expense indemnity corporation subscriber contract,
  - any other group contract,
  - any statute, welfare plan, or program,

and which, with the converted policy, would result in overinsurance or match benefits.

You do not have the right to convert if you have been covered under this Plan for less than three months. In addition, no person has the right to convert if:

- He or she has used up the maximum benefit, or
- He or she becomes eligible for any other Medical Expense Coverage under this Plan.

The personal policy, and its terms, will be of a type for group conversion purposes:

- As required by law or regulation, or
- As then offered by Horizon according to American Water conversion plan.

It will not provide coverage which is the same as coverage under this Plan. The level of coverage may be lower and an overall Lifetime Maximum Benefit will apply.

The personal policy may contain either or both:

- A statement that benefits under it will be cut back by any like benefits payable under this Plan after your coverage ceases.
- A statement that Horizon may ask for data about your coverage under any other plan. This may be asked for on any premium due date of the personal policy. If you do not give the data, expenses covered under the personal policy may be reduced by expenses which are covered or provided under those plans.
- The personal policy will state that Horizon has the right to refuse renewal under some conditions. These will be shown in that policy.

If you or your dependent want to convert, you should contact Horizon at (800) 355-BLUE (2583) to obtain the telephone number of your local Blue Cross-Blue Shield office. When you reach the local office, ask to speak with a representative in the Consumer Individual Sales Department and request that a package on converting your coverage be mailed to you.

If a person is eligible to convert, information will be sent about the personal policy for which he or she may apply.

The first premium for the personal policy must be paid at the time the person applies for that policy. The premium due will be Horizon's normal rate for the person's class and age, and the form and amount of coverage.

The personal policy will take effect on the day after coverage terminates under the American Water Plan.

### *Disease Management Program*

Horizon's Disease Management Program provides educational materials and, in some cases, individualized case management for members, with an emphasis on health education and behavior modification for modifiable risks. Members are encouraged to work closely with their doctor(s) to remain personally involved in their care. Employees with one of the conditions listed below may be identified as eligible for program participation.

- asthma
- congestive heart failure
- coronary artery disease
- diabetes, and
- low back pain

A "participant" in this program is a covered person:

- who has identified himself or herself; or
- who has been identified by his or her attending doctor or other health care provider, Horizon; or his or her Employer; and
- who is approved by Horizon as a participant.

For additional information or to take part in this program, call Horizon at (800) 355-BLUE (2583).

*The Prescription Drug  
Benefit Program*

## *Prescription Drug Benefit Program*

Horizon's Prescription Drug Benefit program is administered by Caremark. You are automatically covered by the Prescription Drug Benefit if you enroll in an American Water Medical Plan.

*Note: Prescription Drug Benefits for Hawaii employees are covered under the HMSA plan.*

The program offers you two ways to receive medications – at a retail pharmacy or by mail-order.

- For your short-term and immediate prescription drug needs, you may use local participating pharmacies that have agreed to charge discounted prices.
- For medications you use on an extended or maintenance basis, you may purchase up to a 90-day supply through Caremark, the administrator of the mail-order program. They will be delivered by mail directly to your home.

Coverage under the Prescription Drug Program ends when your American Water Medical Plan terminates.

## *What You Pay for Prescription Drugs*

Your coinsurance and copays are the same under both PPO options and the EPO option.

<b>Retail Pharmacy – Up to a 34-Day Supply</b>		
	<b>Standard or Premium PPO</b>	<b>EPO</b>
<b>Generic</b>	You pay 10%	You pay 10%
<b>Preferred Brand</b>	You pay 20%	You pay 20%
<b>Non- Preferred Brand</b>	You pay 20%	You pay 20%

<b>Mail-Order Program – Up to a 90-Day Supply</b>		
	<b>Standard or Premium PPO</b>	<b>EPO</b>
<b>Generic</b>	You pay \$14	You pay \$14
<b>Preferred Brand</b>	You pay \$30	You pay \$30
<b>Non- Preferred Brand</b>	You pay \$70	You pay \$70

*Note:* Coinsurance and copayments may not be applied to Medical or Dental Plan deductibles or maximums. In addition, certain controlled substances and other prescription medications may be subject to dispensing limitations and to the professional judgment of the pharmacist.

### *Preferred Drug List*

Your Prescription Drug coverage levels are based on the plan's Preferred Drug List – also called a “formulary.” When your prescription medication is on the Preferred Drug List, you pay a lower cost than when the drug is not on the Preferred Drug List. If you receive a prescription for a drug that is not on the list, you should ask your doctor if there is another drug on the Preferred Drug List for your specific condition.

As part of our commitment to provide the best Prescription Drug program possible, we continue to seek ways to help control the rising costs of health care without compromising quality. As a result, the Horizon's Prescription Drug Guide is continually reviewed to help ensure that the list of preferred medications remains responsive to the needs of the member and the prescriber.

In general, medications are moved to non-preferred status for one or more of the following reasons:

- A generic equivalent product becomes available,
- New safety or clinical effectiveness information supports the move to non-preferred status, or
- Drug use information shows that preferred alternatives with better patient compliance rates are available.

To find out if your prescription is on the Preferred Drug List, call Horizon Member Services at (800) 355-BLUE (2583) or log on to [www.horizonblue.com/nationalaccounts](http://www.horizonblue.com/nationalaccounts). Click on “Pharmacy Services” in the lower right and then on “Preferred Drug Guide.”

### *Save With Generics*

When using your Prescription Drug plan, you will pay less if you receive a prescription for a generic drug. The Food and Drug

Administration (FDA) regulates generic drugs and requires that they contain the same active ingredients, strength, and dosage as the original brand-name drug. Although generic and brand-name drugs work the same way in the body and have the same risks and benefits, generic drugs cost significantly less than their brand-name counterparts.

When you receive a prescription from your doctor, ask him or her to prescribe a generic or to allow for generic substitution.

### *Covered Drugs*

The Prescription Drug Program covers drugs that require a doctor's written prescription and are medically necessary for the treatment of illness or injury. Covered drugs include, but are not limited to:

- Federal legend drugs,
- State restricted drugs,
- Compounded medications,
- Injectable drugs, including insulin, needles, and syringes, and
- Oral contraceptives

### *Specialty Drugs*

Specialty Drugs (also called Specialty Pharmaceuticals) are a class of medications typically produced through biotechnology (sometimes known as biologicals), administered by injection, and/or requiring special patient monitoring and handling.

Horizon members who are required to take a specialty pharmaceutical must obtain their medication from a specialty pharmacy contracted by Horizon. These pharmacies will provide members with a high level of prescription delivery service along with the following:

- Drug/disease-specific education and support;
- Convenient home or doctor office delivery;
- Claims assistance;
- Easy ordering with a dedicated toll-free number;



- Helpful follow-up care calls to remind members when it is time to refill a prescription, check on therapy progress, and answer questions.

If you have any questions, experience any difficulty in filling your specialty pharmaceutical prescription, or would like to obtain a listing of specialty pharmacies or pharmaceuticals, please call Caremark Member Services at (866) 881-5603. In most cases your doctor will advise you if your medication is a specialty drug.

### *How to Use the Prescription Drug Program*

If you use a participating pharmacy, you will receive discounted prices and will not need to complete a claim form. Otherwise, you will pay more and must complete a claim form to receive reimbursement. You can locate participating pharmacies by calling Horizon Member Services at (800) 355- BLUE (2583) or by logging on to [www.horizonblue.com/nationalaccounts](http://www.horizonblue.com/nationalaccounts). Click on “Pharmacy Services” in the lower right and then on “Choosing a Pharmacy” to access the Pharmacy Locator.

#### **Using a Participating Pharmacy**

When you need medication immediately, simply present your ID card at a participating pharmacy and pay a percent of the discounted prescription cost for a 34-day supply of medication. You will pay 20% for brand names and 10% for generic drugs. There is no deductible to meet. You will have no claim forms to complete and no waiting for reimbursement.

#### **Using an Out-of-Network Pharmacy**

When you have a prescription filled at *non-participating* pharmacy, you must pay the regular charge. To receive reimbursement, submit a claim form to Horizon at the address printed on the back of the Prescription Benefits claim form.

The Plan will pay 80% or 90% of the retail (non-discounted) cost of your prescription. If your claim is approved, your reimbursement check should arrive about two weeks after you mail the claim form.

## *How the Mail Order Drug Program Works*

The Mail Order Drug Program is designed to save you money on medications that you use on a long-term or maintenance basis. The program allows you to receive up to a 90-day supply of medication as follows: \$14 for generic, \$30 for preferred brand, and \$70 for non-preferred brand.

### Mail-Order Service Option

The mail order service option gives you the convenience of ordering medication for direct delivery by mail to your home, office, or other location. Your doctor may call in your new prescription to Caremark, or you can simply fill out the mail service order form and send it in with your prescription(s).

### Ordering for the First Time

For your first mail service prescription, complete the Participant Profile/Order Form in your Welcome Package. You can also print an order form from [www.caremark.com](http://www.caremark.com). Log in with your login ID and password, click on the "Prescriptions and Coverage" tab, and select "Print Forms" from the menu on the left.

Attach your 90-day supply prescription and mail it along with the appropriate copayment to:

Caremark  
P.O. Box 830070  
Birmingham, AL 35283-0070

Your prescription should arrive within 10 to 14 days from the date Caremark receives your order.

### Ordering Refills

You can order refills online, by mail, or over the phone.

To place a refill order online:

- Go to [www.caremark.com](http://www.caremark.com) and log in with your login ID and password. Click on the "Prescriptions and Coverage" tab, select Refill Prescriptions, and choose the prescription(s) that you want to refill. Because the system retains your information, you do not need to complete an order form for each refill.

To place a refill order by mail:

- Use the computerized pre-printed Participant Profile/Order Form and pre-addressed envelope that comes with each Caremark prescription mailed to you. If your address, doctor, or health condition information changes, please note them on the form and be sure to make the same changes to your account on [www.caremark.com](http://www.caremark.com).

To place a refill order over the phone:

Call Caremark toll-free at (800) 213-0879 using a touch-tone phone. This service is available 24 hours a day, seven days a week. Enter the patient's Identification number and year of birth. For payment of your share, enter your credit card number and expiration date.

### *Drugs and Supplies Not Covered*

- The following drugs and supplies are not covered under the Prescription Drug Benefit Program.
  - Bandages
  - Braces
  - Cosmetics
  - Dietary supplements
  - Drugs intended for use in a doctor's office or other setting that is not the participant's home
  - Certain experimental or investigational drugs
  - Fertility drugs
  - Health and beauty aids
  - Heat lamps
  - Non-legend drugs
  - Norplant
  - Injectable drugs (other than insulin) and specialty drugs
  - Prescriptions that a participant is entitled to receive without charge under any Worker's Compensation or municipal, state, or federal program
  - Retin-A
  - Splints and artificial appliances
  - Appetite suppressants that are not medically necessary
  - Any prescription medication that is also available over the counter
- Devices and equipment
- In addition, certain controlled substances and other prescription medications may be subject to dispensing limitations and to the professional judgment of the pharmacist.

### *Termination of Coverage*

Your prescription drug coverage ends when your Medical Plan terminates.

---

### *Prescription Drug Plan Administrator*

Caremark Rx, Inc. ([www.caremark.com](http://www.caremark.com)) administers the program, with a national retail pharmacy network of over 60,000 participating pharmacies and seven mail service pharmacies. Their online tools and other communications provide you with convenient service, personal care and attention, and up-to-date information.

### *No Assignment of Benefits*

You cannot assign, pledge, encumber or otherwise alienate any legal or beneficial interest in benefits under the Plan, and any attempt to do so will be void. The payment of benefits directly to a health care provider, if any, shall be done as a convenience to the covered person and shall not constitute an assignment of benefits under the Plan.

## *The Dental Plans*

## *Dental Benefits*

*To help you take good care of your teeth, American Water Dental Plan covers preventive, restorative, major, and orthodontic dental services.*

Your dental health is an important aspect of your overall health and well-being. All employees and their dependents who enroll in any of American Water Medical Plans are also enrolled in a Dental Plan. This valuable benefit is self-insured by American Water, and Aetna provides certain administrative services under this Plan. The provisions of the Plan will remain effective only while you are covered under the group contract.

There are two dental plans – Standard and Premium. The dental plan you receive depends on the medical plan you select, since dental benefits are bundled with the medical plan. The Standard PPO medical plan includes Standard PPO Dental, and the Premium PPO and EPO medical plans include Premium PPO Dental. If you opt out of medical and select dental/vision coverage you will be enrolled in the Dental Premium PPO Plan. *Note: If you are a Hawaii employee enrolled in the HMSA medical plan, you will be enrolled in the Premium PPO Dental Plan.*

The Plan pays benefits for charges for dental services and supplies incurred for treatment of dental disease or injury. These benefits apply separately to each covered person.

The dental plans offer both in-network and out-of-network benefits, but your benefit levels are higher (and your out-of-pocket costs lower) when you use Aetna in-network dentists. To find a dentist or see if your dentist participates in Aetna's provider network, visit [www.aetna.com](http://www.aetna.com) or contact Member Services at (800) 292-4366.

If you choose an out of network dentist you will be responsible for any provider charges in excess of what the Plan pays in addition to any deductible and coinsurance amount. Plan benefits will be based on reasonable and customary charges.

## Dental Plan Summary Chart

The following chart provides a summary of your dental benefit levels and coverages:

	Standard PPO Dental	Premium PPO Dental
<b>Deductible (single / family)</b>	\$100 / \$200	\$50 / \$100
<b>Preventive Care</b>	80% of covered expenses after deductible	100% of covered expenses with no deductible
<b>Basic and Major Services</b>	50% of covered expenses after deductible	80% of covered expenses after deductible
<b>Calendar Year Maximum</b>	\$1,000	\$1,000
<b>Orthodontia</b>	Not covered	50% of covered expenses after deductible \$1,500 lifetime maximum (covers employees and eligible dependents)

## Covered Dental Expenses

*Expenses that exceed the necessary and appropriate level, as determined by Actua, will not be covered by the Plan.*

Note: You are responsible for any amounts billed by providers that are in excess of the amount paid by the Plan.

The Premium PPO Dental Plan pays the following benefits for Covered Dental Expenses up to the payment percentage:

- 100% of Preventive (Type A) expenses with no deductible.
- 80% of Restorative and Major Services (Type B) expenses after the deductible.
- 50% of Orthodontia (Type C) expenses after the deductible, up to a lifetime maximum of \$1,500.

The Standard PPO Dental Plan pays the following benefits for Covered Dental Expenses up to the payment percentage:

- 80% of Preventive (Type A) expenses after the deductible.
- 50% of Restorative and Major Services (Type B) expenses after the deductible.

- There is no coverage for Orthodontia (Type C) expenses.

Both Dental plans pay the dentist's charges for the services and supplies listed below which, for the condition being treated, are in Aetna's sole determination:

- Necessary,
- Customarily used nationwide, and
- Deemed by the profession to be appropriate. They must meet broadly accepted national standards of dental practice.

### **Type A Expenses – Preventive Services**

- Oral exams once every six months. This includes prophylaxis, scaling, and cleaning of teeth.
- X-rays for diagnosis.
- Other X-rays (up to one full mouth series in a 36-month period and one set of bitewings in a 6-month period).

### **Type B Expenses – Restorative and Major Services**

- Topical application of sodium or stannous fluoride for persons under 15 years of age.
- Space maintainers.
- Non-surgical extractions.
- Fillings.
- General anesthetics given in connection with covered dental services.
- Non-surgical treatment of diseased periodontal structures.
- Non-surgical endodontic treatment. This includes root canal therapy.
- Injection of antibiotic drugs.
- Repair or recementing of crowns, inlays, bridgework, or dentures.
- Relining of dentures.
- First installation of removable dentures to replace one or more natural teeth extracted while the person is covered. This includes adjustments for the 6-month period following the date they were installed.



- Replacement of an existing removable denture or fixed bridgework by a new denture, or the adding of teeth to a partial removable denture. Note: the “Prosthesis Replacement Rule” below must be met.
- Inlays, gold fillings, or crowns. This includes precision attachments for dentures.
- First installation of fixed bridgework to replace one or more natural teeth extracted while the person is covered. This includes inlays and crowns as abutments.
- Replacement of an existing removable denture or fixed bridgework by new fixed bridgework, or the adding of teeth to existing fixed bridgework. Note: the “Prosthesis Replacement Rule” below must be met.

### **Type C Expenses – Orthodontic Treatment (Premium PPO Dental Plan Only)**

A dentist’s charges for services and supplies for Orthodontic Treatment are included as Covered Dental Expenses under the Premium PPO Dental Plan. In addition to all other terms of this dental benefit:

- The Plan pays 50% of Covered Dental Expenses after the deductible, up to a \$1,500 lifetime maximum, for employees and eligible dependents.
- Benefits will not exceed the Orthodontic Maximum for all expenses incurred by a family member in his or her lifetime, even if there is a break in coverage.
- Please note: All claims for dental benefits must be submitted within 24 months from the start of treatment.

### *Advance Claim Review*

*You should request an Advance Claim Review of any dental program that will cost \$150 or more. The review will tell you and your dentist what the Plan will cover and how much you must pay out of your own pocket.*

Before starting a course of treatment for which the dentist’s charges are expected to be \$150 or more, details of the proposed course of treatment and charges to be made should be filed with Aetna. Please contact Aetna Member Services at (800) 292-4366 for additional details and to obtain forms. Aetna will then estimate the benefits and notify you and your dentist before treatment starts. Advance review is not required as a condition of receiving benefits, but it will let you

know what to expect as far as Plan benefits if you obtain more expensive treatment.

Some services may be given before an Advance Claim Review is made (emergency treatments and oral exams, including prophylaxis and X-rays).

A course of treatment is a planned program of one or more services or supplies to treat a dental condition. The condition must be diagnosed by the attending dentist as a result of an oral exam. The treatment may be given by one or more dentists. The course of treatment starts on the date a dentist first gives a service to correct or treat such dental condition.

Note: As a part of the Advance Claim Review and as part of proof of any claim, Aetna has the right to require an oral exam of the person at its own expense. You must give Aetna all diagnostic and evaluative material which it may require. These include: X-rays, models, charts, and written reports.

The benefits for a course of treatment may be less than you expect if an Advance Claim Review is not made or if any required verifying material is not furnished. Benefits will be reduced by the amount of expenses that Aetna cannot verify.

### *Alternate Treatment*

If alternate services or supplies may be used to treat a dental condition, Covered Dental Expenses will be limited to those services and supplies which, as determined by Aetna:

- Are customarily used nationwide for treatment, and
- Are deemed by the profession to be appropriate for treatment. They must meet broadly accepted national standards of dental practice. The person's total current oral condition will be taken into account.
- The Limitations section has some examples of how this works. Please refer to page 103 for more information.

### *Prosthesis Replacement Rule*

Certain replacements or additions to existing dentures or bridgework will be covered under this Plan. Aetna must receive satisfactory proof that:

- The replacement or addition of teeth is required to replace teeth extracted after the present denture or bridgework was installed. The person must have been covered when the tooth was extracted.
- The present denture or bridgework cannot be made serviceable, and it must be at least five years old.
- The present denture is an immediate temporary one to replace one or more natural teeth extracted while the person is covered and cannot be made permanent. Replacement by a permanent denture is needed and takes place within 12 months from the date the immediate temporary denture was first installed.

### *Explanation of Some Important Plan Provisions*

#### **Calendar Year Deductible**

The Calendar Year Deductible is the amount of Covered Dental Expenses you must pay each calendar year before the Plan pays benefits.

#### **Family Deductible Limit**

The Family Deductible Limit is the amount of Covered Dental Expenses your family must pay before the Plan pays benefits. When these expenses exceed the Family Deductible Limit, the Plan pays benefits at the percentage listed on the Dental Chart on page 98. The family deductible limit must be met by more than one person.

#### **Coinsurance**

Coinsurance is the amount you must pay out of your own pocket for Covered Dental Expenses after you meet the calendar year deductible.

### **Calendar Year Maximum Benefit**

The Calendar Year Maximum Benefit is the most the Plan will pay for all dental expenses incurred by a covered person in a calendar year. It applies even if there is a break in coverage.

### **Coordination of Benefits**

In many families, both husbands and wives work and may be eligible for benefits under more than one group medical or dental plan. In such situations, the various plans “coordinate” benefits to determine how covered expense will be paid by the American Water Plan and the other plans. This may mean a reduction in benefits under this Plan. The combined benefits will not be more than the expenses recognized under the American Water Plans.

If the American Water Plan is determined to be the primary plan (the plan that pays its benefits first), it will pay its regular benefits in full without regard to any payment that may be made under any other plan.

If the American Water Plan is determined to be the secondary plan (the plan that pays its benefits after the primary plan pays benefits), it will pay a reduced amount of benefits that will in no event cause the total benefit from all plans to exceed the benefit that would have been paid by the American Water Plan if it had been the primary plan. However, if benefits under the primary plan are reduced because a covered person does not comply with the plan provisions (such as penalties resulting from the failure to comply with cost management provisions of the plan), the amount of the reduction will not be considered for payment under the American Water Plan.

For example, if you have Standard PPO Dental coverage and receive Preventive Care Services and the primary plan pays 70% of eligible charges to an in-network provider, the American Water Plan will pay an additional 10% of covered charges for a total benefit equal to 80% of covered charges which is the benefit the American Water Plan would have paid as the primary plan.

See “Coordination of Your Benefits with Other Plans, Not Including Medicare” on page 76 for the rules for determining primary and secondary plans.

### **Limitations**

When the Alternate Treatment part of this Plan applies, benefits will be limited. Here are some examples:

*Covered services and supplies must meet broadly accepted standards of dental practice. When your dentist uses an alternate method of treatment, the benefits paid by American Water Plan will be limited.*

### Restorative and Reconstructive Services

- Gold, Baked Porcelain, Crowns, and Jackets

Covered Dental Expenses will be limited to the charges for the procedure using amalgam or like material, if it would restore a tooth. This limit applies even if you and the dentist choose some other type of restoration.

- Reconstruction

Covered Dental Expenses will be limited to the charges for the procedure needed to eliminate oral disease and replace missing teeth. Appliances or restorations needed to increase vertical dimension or restore the occlusion are deemed to be optional and are not covered.

### Prosthodontic Services

- Partial Dentures

Covered Dental Expenses will be limited to the charges for a cast chrome or acrylic denture if this would satisfactorily restore an arch. This limit applies even if you and the dentist choose a more elaborate or precision appliance.

- Complete Dentures

Covered Dental Expenses will be limited to the charges for a standard procedure. This limit applies even if you and the dentist choose personalized or specialized treatment.

**Replacement of Existing Dentures** will be covered only if the existing denture cannot be used or repaired. If it can be used or repaired, Covered Dental Expenses will be limited to the charges for the services needed to make the denture usable.

### *When Coverage Is Terminated*

Coverage under any section of this Plan will be in exchange for all privileges and benefits provided under any like prior coverage. Any benefits provided under such prior coverage may reduce benefits payable under this Plan.

Coverage under either Plan terminates when the first of these events happens:

- The day your employment ends;
- When the group contract terminates as to the coverage;
- When you are no longer in an Eligible Class. (This may apply to all or part of your coverage.);
- When you fail to make any required contribution.

Under certain circumstances, American Water may continue your coverage when you are not actively at work. If you are not at work due to illness or injury, American Water dental coverage will be continued for the length of your approved leave of absence, not to exceed 24 months from the date you are disabled as long as appropriate contributions are made.

A dependent's coverage will terminate at the first to occur of:

- The termination of all dependents' coverage under the group contract;
- When a dependent becomes covered as an employee;
- When such person is no longer an Eligible Dependent;
- When your coverage terminates.

You may be entitled to continue your dental coverage (see "Continuation of Health Coverage" on page 172).

### *Benefits After Termination of Coverage*

*If your dental coverage ends while you are not totally disabled, charges for dentures, fixed bridgework, and crowns may be covered for a period of 60 days following the date coverage terminated if they were ordered before that date.*

Expenses incurred for the following after the person's dental coverage ends because medical coverage ends will be deemed to be incurred when ordered:

- Dentures
- Fixed bridgework
- Crowns

This applies only if the item is finally installed or delivered no more than 60 days after coverage ends.

"Ordered" means:

- Impressions have been taken from which the dentures, crowns, or fixed bridgework will be made, and

For fixed bridgework and crowns, the teeth must have been fully prepared if they will serve as retainers or support or if they are being restored.

## *General Exclusions*

Coverage is not provided for the following expenses:

- Services and supplies not necessary, as determined by Aetna, for the diagnosis, care, or treatment of disease or injury. This applies even if they are prescribed, recommended, or approved by the person's attending dentist.
- Care, treatment, services, or supplies that are not prescribed, recommended, and approved by the person's attending dentist.
- Treatment by someone other than a licensed dentist. (The Plan will cover some treatments by a licensed dental hygienist if supervised by a dentist, including scaling of teeth, cleaning of teeth, and topical application of fluoride.)
- Services or supplies determined by Aetna to be experimental or investigational. A drug, device, procedure, or treatment will be determined to be experimental or investigational if:
  - there are insufficient outcomes data available from controlled clinical trials published in the peer reviewed literature to substantiate its safety and effectiveness for the disease or injury involved;
  - as required by the FDA, approval has not been granted for marketing;
  - a recognized national medical or dental society or regulatory agency has determined, in writing, that it is experimental, investigational, or for research purposes; or
  - the written protocol or protocols used by the treating facility or the protocol or protocols of any other facility studying substantially the same drug, device, procedure, or treatment or the written informed consent used by the treating facility or by another facility studying the same drug, device, procedure, or treatment states that it is experimental, investigational, or for research purposes.
- Services of a resident doctor, dentist, or intern rendered in that capacity.
- Charges which Aetna determines not to be reasonable.
- Charges for services and supplies which are covered in whole or in part under any other part of this Plan, or under any other group benefits plan provided by American Water.
- Charges that are made only because there is health coverage.
- Charges that a covered person is not legally obliged to pay.
- Charges for services and supplies:

- furnished, paid for, or for which benefits are provided or required by reason of the past or present service of any person in the armed forces of a government;
  - furnished, paid for, or for which benefits are provided or required under any law of a government. (This does not include a plan established by a government for its own employees or their dependents or Medicaid.) An example is benefits provided, to the extent required by law, under “no-fault” auto insurance.
- Charges for plastic surgery, reconstructive surgery, cosmetic surgery, or other services and supplies which improve, alter, or enhance appearance, whether or not for psychological or emotional reasons, including but not limited to charges for personalization or characterization of dentures, except to the extent needed to repair an injury which occurs while the person is covered under this Plan.
  - Charges for routine dental exams or other preventive services and supplies.
  - Charges for acupuncture therapy, unless performed by a doctor as a form of anesthesia in connection with surgery covered under the Plan.
  - Charges for sealants.
  - Charges for the replacement of a prosthetic device that is lost, missing, or stolen.
  - Charges for services or supplies for orthodontic treatment, except as specifically provided.
  - Charges for services or supplies to increase vertical dimension, such as dentures, crowns, inlays and onlays, bridgework, or any other appliance or service.

Any exclusion above will not apply to the extent that:

- Coverage is specifically provided by name in this Summary Plan Description, or
- Coverage of the charges is required under any law that applies to the coverage.

These excluded charges will not be used when calculating benefits.

The law of the jurisdiction where a person lives when a claim occurs may prohibit some benefits. If so, they will not be paid.



## *Submitting Claims*

*You should file your claims during the calendar year in which the service or treatment was provided.*

**All claims must be filed within two years from the date of the incurred expense. (See page 100 for information on filing Orthodontic Claims)** Claims must be in writing and must include proof of the nature and extent of the expense. To obtain Dental Benefits Request forms, call Aetna Member Services at **(800) 292-4366** or visit their website at [www.aetna.com](http://www.aetna.com).

### **How Your Benefits Are Paid**

The Dental Plan is administered by Aetna. Claims will be paid as soon as Aetna receives the necessary written proof supporting your claim.

## *How to File a Dental Claim*

*Attach the original of each itemized bill to the Dentist's Statement form. Be sure to keep a copy of all bills and claim forms for your records.*

Fast processing of your claim depends on complete, accurate information. When filing a claim under the Dental Plan, please remember to:

- Complete all items under applicable sections of the claim form. Unanswered questions will cause delay in processing your claim.
- Be sure to include your Identification number on all claims, including claims for your dependent(s), and be sure to sign the form.
- Attach the itemized bill to the form. An itemized bill must contain the following information:
  - the patient's full name,
  - the patient's relationship to you,
  - the date service was provided,
  - the name of the Dentist or other licensed health care professional providing service,
  - the provider's taxpayer identification number,
  - the type of service provided,
  - the nature of the condition being treated, and
  - the charges for the service or treatment (multiple expenses should be itemized).

If any of this information is missing, write it on the bill yourself and sign your name. Your dental provider should complete the provider

section of the Benefits Request form if he or she has not given you an itemized statement.

If you have other group coverage that pays benefits before this Plan, you must provide Aetna with a copy of the other carrier's Explanation of Benefits (EOB) reflecting the benefits paid under the other coverage when you submit expenses for payment under this Plan.

Send the completed claim form and itemized bill(s) to:

**Aetna**  
**P.O. Box 14094**  
**Lexington, KY 40512-4094**

If you have any questions about the status of your claim, call Aetna Member Services at (800) 292-4366.

### *No Assignment of Benefits*

You cannot assign, pledge, encumber or otherwise alienate any legal or beneficial interest in benefits under the Plan, and any attempt to do so will be void. The payment of benefits directly to a health care provider, if any, shall be done as a convenience to the covered person and shall not constitute an assignment of benefits under the Plan.

### **Your Contributions**

You pay your share of the cost for your benefits each pay cycle through convenient *pre-tax* payroll deductions. *Pre-tax* means that your contributions are withheld before federal (and in most cases, state (other than New Jersey) and local) income and FICA (Social Security) taxes are withheld. This reduces your taxable income and the amount of tax you pay. As a result, you have more take-home pay. Because your pre-tax contributions are not subject to FICA taxes, your Social Security benefit at retirement may be slightly reduced if your earnings are under the Social Security Taxable Wage Base (\$94,200 for 2006; \$97,500 for 2007). However, the loss in future retirement benefits should be more than offset by the current tax savings under the Plan.

*The Vision Plan*

## *Vision Benefits*

Healthy eyes and good vision are important to your overall well-being and quality of life. All employees and their dependents who enroll in any of American Water Medical Plans are also enrolled in the Vision Plan, since both vision and dental benefits are bundled with the medical plan. Employees may enroll in dental/vision coverage if they opt out of medical.

The Vision Plan is administered by EyeMed. EyeMed provides certain administrative and claim payment services under the Plan, but does not guarantee benefit payments. You can receive routine eye exams, corrective lenses, frames, and contacts through EyeMed's nationwide network of over 16,000 participating providers – optometrists, ophthalmologists, and optical retail locations.

The Vision Plan offers both in-network and out-of-network benefits, but your benefit levels are higher (and your out-of-pocket costs lower) when you use in-network providers.

To find a provider or to make sure your provider participates in the EyeMed network:

- Before you enroll: visit [www.enrollwithemed.com/access](http://www.enrollwithemed.com/access).
- Once you are enrolled: visit [www.eyemedvisioncare.com](http://www.eyemedvisioncare.com).

There are no ID cards with the EyeMed plan. Just call an EyeMed provider to make an appointment and furnish your Social Security number.

### *Vision Benefits Summary Chart*

The following chart provides a summary of your vision benefits. Keep in mind that the Network Providers column shows what *you* pay and the Out-of-Network Provider column shows what *the Plan* pays.

<b>Vision Care Service</b>	<b>Member Cost at a Network Provider</b>	<b>Reimbursement at an Out-of-Network Provider</b>
Vision Exam	\$15 copay	U&C less \$15 copay
Frames	\$50 copay, \$200 allowance: 80% of balance over \$200	Up to \$120
Standard Plastic Lenses <ul style="list-style-type: none"> <li>• Single Vision</li> <li>• Bifocal</li> <li>• Trifocal</li> <li>• Lenticular</li> </ul>	<ul style="list-style-type: none"> <li>\$35 copay</li> <li>\$50 copay</li> <li>\$50 copay</li> <li>\$50 copay</li> </ul>	<ul style="list-style-type: none"> <li>Up to \$25</li> <li>Up to \$40</li> <li>Up to \$55</li> <li>Up to \$70</li> </ul>
Lens Options (paid by member and added to base price of the lens) <ul style="list-style-type: none"> <li>• Tint (Solid and Gradient)</li> <li>• UV Coating</li> <li>• Standard Scratch-Resistance</li> <li>• Standard Polycarbonate</li> <li>• Standard Anti-Reflective</li> <li>• Standard Progressive (add-on to bifocal)</li> <li>• Other Add-Ons and Services</li> </ul>	<ul style="list-style-type: none"> <li>\$15 copay</li> <li>\$15 copay</li> <li>\$15 copay</li> <li>\$40 copay</li> <li>\$45 copay</li> <li>\$65 copay</li> <li>20% off retail price</li> </ul>	N/A No Reimbursement
Contact Lenses (in lieu of Standard Plastic lenses) (includes fit, follow-up and materials) <ul style="list-style-type: none"> <li>• Conventional</li> <li>• Disposables</li> <li>• Medically necessary</li> </ul>	<ul style="list-style-type: none"> <li>\$100 allowance: 15% off balance over \$100</li> <li>\$100 allowance: 15% off balance over \$100</li> <li>Paid in full</li> </ul>	<ul style="list-style-type: none"> <li>Up to \$80</li> <li>Up to \$80</li> <li>Up to \$200</li> </ul>
LASIK and PRK Vision Correction	15% off retail price OR 5% off promotional pricing (whichever results in the lower cost to the member)	N/A No Reimbursement
Frequency	Exams- once every 24 months Frames- once every 24 months Standard Plastic Lenses or Contact Lenses- once every 24 months	
<b>Additional Purchases and Out-of-Pocket Discount:</b> Member will receive a 20% discount on remaining balance at Participating Providers beyond plan coverage, which may not be combined with any other discounts or promotional offers, and the discount does not apply to EyeMed's Providers' professional services or disposable contact lenses.		

### *Visiting an Out-of-Network Provider*

All vision care services received from an out-of-network provider are paid up to a scheduled amount. You are responsible for paying any amount the provider charges in excess of that amount.

### *Services Not Covered*

The Vision Plan does not cover:

- Orthoptics or vision training;
- Subnormal vision aids and associated supplemental testing;
- Aniseikonic lenses;
- Medical and/or surgical treatment of the eyes;
- Corrective eyewear required by an employer as a condition of employment, and safety eyewear unless specifically covered under the plan;
- Services provided as a result of Workers' Compensation Law;
- Non-prescription lenses (plano lenses) and non-prescription sunglasses (except for the 20% EyeMed discount);
- Two pair of glasses in lieu of bifocals;
- Services or materials provided by any other group benefit providing for vision;
- Benefit allowances provide no remaining balance for future use within same benefit period;
- Lost or broken lenses, frames, glasses, or contact lenses will not be replaced except in the next benefit period.

### *When Coverage Is Terminated*

Coverage under any section of this Plan will be in exchange for all privileges and benefits provided under any like prior coverage. Any benefits provided under such prior coverage may reduce benefits payable under this Plan.

Coverage under the Plan terminates when the first of these events happens:

- The day your employment ends;
- When the group contract terminates as to the coverage;
- When you are no longer in an Eligible Class. (This may apply to all or part of your coverage.);
- When you fail to make any required contribution

Under certain circumstances, American Water may continue your coverage when you are not actively at work. If you are not at work due to illness or injury, American Water vision coverage will be continued for the length of your approved leave of absence, not to exceed 24 months from the date you are disabled as long as appropriate contributions are made.

A dependent's coverage will terminate at the first to occur of:

- The termination of all dependents' coverage under the group contract;
- When a dependent becomes covered as an employee;
- When such person is no longer an Eligible Dependent;
- When your coverage terminates.

You may be entitled to continue your vision coverage (see "Continuation of Health Coverage" on page 172).

### *Filing a Claim*

When you visit an EyeMed network provider, you must present the provider with your Social Security number. Your provider will submit the benefit form for you.

If you visit an out-of-network provider, you must pay the provider at the time you receive vision care services. You must then submit an EyeMed claim form and an itemized paid receipt to receive reimbursement. Your itemized receipt must include:

- Patient's name
- Date service began
- The services and materials received
- Amount paid

Claim forms and receipts should be mailed to:

EyeMed Vision Care  
Attention OON Claims  
P.O. Box 8504  
Mason, OH 45040-7111

You can fax the form and receipts to: (866) 293-7373. You can also e-mail the form and receipts to: [oonclaims@eyemedvisioncare.com](mailto:oonclaims@eyemedvisioncare.com). Claim forms are available on EyeMed's website at [www.eyemedvisioncare.com](http://www.eyemedvisioncare.com). You can also obtain forms by contacting EyeMed Member Services at (866) 939-3633.

**EyeMed will not process claims submitted more than 12 months after the date of service or purchase.**

### *No Assignment of Benefits*

You cannot assign, pledge, encumber or otherwise alienate any legal or beneficial interest in benefits under the Plan, and any attempt to do so will be void. The payment of benefits directly to a health care provider, if any, shall be done as a convenience to the covered person and shall not constitute an assignment of benefits under the Plan.

### **Your Contributions**

You pay your share of the cost for your benefits each pay cycle through convenient *pre-tax* payroll deductions. *Pre-tax* means that your contributions are withheld before federal (and in most cases, state (other than New Jersey) and local) income and FICA (Social Security) taxes are withheld. This reduces your taxable income and the amount of tax you pay. As a result, you have more take-home pay. Because your pre-tax contributions are not subject to FICA taxes, your Social Security benefit at retirement may be slightly reduced if your earnings are under the Social Security Taxable Wage Base (\$94,200 for 2006; \$97,500 for 2007). However, the loss in future retirement benefits should be more than offset by the current tax savings under the Plan.



*Flexible Spending Accounts*

## *Flexible Spending Accounts*

*Participation in the Health Care Spending Account and the Dependent Care Spending Account allows you to reduce your taxable income by paying for certain expenses with pre-tax dollars.*

To help you meet the high costs of health and dependent care in the most cost-efficient manner, American Water offers two programs which allow you to pay for qualifying expenses using *pre-tax* dollars. You pay fewer taxes because those amounts are not subject to federal income or Social Security taxes. You keep more of what you earn, increasing your spendable income.

You make voluntary contributions on a pre-tax basis to spending accounts, from which you receive tax-free reimbursement to cover the cost of your qualifying medical and dependent care expenses.

*Horizon administers the Flexible Spending Accounts on behalf of American Water.*

**The Health Care Spending Account** reimburses you for most health-related expenses for yourself or your eligible dependents that are not reimbursable through any health benefit plans.

**The Dependent Care Spending Account** reimburses you for most dependent day care expenses for your qualifying dependents.

Reimbursements that you receive from your Health Care and/or Dependent Care Spending Accounts are tax-free to you.

Your contributions to your Health Care and/or Dependent Care Spending Accounts are deducted each pay cycle through convenient *pre-tax* payroll deductions. *Pre-tax* means that your contributions are withheld before federal (and in most cases, state and local) income and FICA (Social Security) taxes are withheld. (Note: If you are a resident of Pennsylvania, your contributions to the Dependent Care Spending Account will be subject to state income taxes. If you are a resident of New Jersey, your contributions to both the Health Care Spending Account and the Dependent Care Flexible Spending Account will be subject to New Jersey state income taxes.) Pre-tax contributions reduce your taxable income and the amount of tax you pay. As a result, you have more take-home pay. Because your pre-tax contributions are not subject to FICA taxes, your Social Security benefit at retirement may be slightly reduced if your earnings are under the Social Security Taxable Wage Base (\$94,200 for 2006; \$97,500 for 2007). However, the loss in future retirement benefits should be more than offset by the current tax savings under the Plan.

## *The Health Care Spending Account*

*You can use your Health Care Spending Account to pay for medical, dental, vision, and hearing care expenses that are not otherwise covered by any health care plan.*

The Health Care Spending Account allows you to contribute money on a pre-tax basis to an account set up for you. If you (or your eligible dependents) incur qualifying health care expenses which are not covered, or are only partially covered, by insurance or any other source, you will be reimbursed from the spending account for these expenses.

Here is an example of the potential tax savings with a Health Care Spending Account:

	<b>With Account</b>	<b>Without Account</b>
Annual Family Income	\$50,000	\$50,000
Pre-Tax Contributions to Account	\$ 2,400	None
Taxable Income	\$47,600	\$50,000
Federal, State, and Social Security Taxes	\$12,685	\$13,325
After-Tax Health Care Expenses	None	\$ 2,400
Net Spendable Income	\$34,915	\$34,275
<b>Tax Savings (Extra Take-Home Pay)</b>	<b>\$ 640</b>	

*Example uses tax rates of 15% federal, 4% state, and 7.65% Social Security*

## Eligibility

*To participate in the Health Care Spending Account, you must complete and submit an enrollment form within the 31-day enrollment period. If a signed form is not received within this period, American Water will assume that you have decided not to participate in the Plan, and you will not be eligible to participate until the following Plan Year.*

If you are a regular full-time eligible employee (see "Eligibility" on page 3), you are eligible to participate in the Health Care Spending Accounts according to the terms of your union contract. You may enroll by completing and signing the appropriate Flexible Spending Account section on your Enrollment Form. If you are newly hired, **you must enroll** and make your contribution election within the 31-day enrollment period. You will have the opportunity to change your elections in the fall of every year, effective for the upcoming plan year. You are not permitted to make changes to your election amount during the Plan Year, except under certain circumstances (see page 122).

## Eligible Dependents

*Health Care expenses incurred by your eligible dependents can be reimbursed if the expenses are not covered by any medical, dental, vision, or prescription drug plan.*

In addition to your own expenses, you can also be reimbursed from the Health Care Spending Account for qualifying expenses incurred by an eligible dependent. For you to include these expenses, the person must have been your dependent either at the time the medical services were provided or at the time you paid the expenses.

In general, an eligible dependent is your spouse or any person whom you could claim as a dependent on your federal income tax return (without regard to that individual's gross income). As of January 1, 2006, the definition of "dependent child" for this purpose changed. A person generally qualifies as your dependent if he or she is a "qualifying child" or a "qualifying relative."

A **qualifying child** is your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them who is:

- Under age 19, under age 23 and a full-time student, or permanently and totally disabled;
- Lived with you for more than half of the year; and
- Did not provide over half of his or her own support for the year.

A legally adopted child (or a child lawfully placed with you for legal adoption) is treated as your own child. Special rules apply to expenses paid before and after the adoption or placement. A child of divorced

or separated parents can be treated as a dependent of both parents. Again, special rules apply.

A **qualifying relative** is your:

- Son, daughter, stepchild, foster child, or a descendant of any of them (for example, your grandchild);
- Brother, sister, or a child of either of them;
- Father, mother, or an ancestor or sibling of either of them (for example, your grandmother, grandfather, aunt, or uncle);
- Stepbrother, stepsister, stepfather, stepmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law; or
- Any other person (other than your spouse) who lived with you all year as a member of your household if your relationship does not violate local law.

You should consult your own tax advisor to determine whether your child or other relative is eligible to be your dependent.

## How the Account Works

The spending account does not replace your medical benefits. It is a separate plan that reimburses you for qualifying expenses that are not covered, or only partially covered, by your Medical, Dental, or Vision Plan or by any other source (such as a spouse's plan).

When you have an eligible medical expense, you pay the bill. You can be reimbursed for these expenses from your account by filing a claim form. (See page 128.)

For additional convenience, you will be issued a debit card. Use the card to pay for eligible medical expenses just as you would use your bank debit card. The money is automatically debited from your Health Care Spending Account. You should keep copies of all receipts for any expenses you pay for from your Health Care Spending Account in case further substantiation is required.

## Claim Documentation

Your debit card will permit all transactions to be made in the pharmacy at the point of sale. This includes prescription and over-the-counter items. Internal Revenue Service (IRS) regulations require documentation to verify that claims are legitimate. Therefore, any transaction that does not match a copayment from the American Water Medical Plan or Prescription Drug Plan or is not otherwise clearly a medical expense based on the information obtained from the vendor's inventory system at the point of sale, will be audited by Horizon.

If you are audited for a transaction, you (the member) are required to provide documentation to validate the expense. Return the letter to

Horizon along with a receipt or Explanation of Benefits (EOB) which includes the following:

- Provider
- Service(s) received or item(s) purchased
- Date of service
- Amount of expenses incurred

Horizon's Customer Service area will review the transaction. If it is eligible under IRS regulations and the supporting documentation is approved, no further action will be required. If any portion of the transaction is deemed ineligible according to IRS regulations, you (the member) will be responsible for returning those funds.

## How Much Can I Contribute?

During open enrollment (or your 31-day enrollment period), you should estimate what you will spend during the next Plan Year (or the balance of the current Plan Year) (January 1 to December 31, plus the 2½ month grace period, see below) on unreimbursed medical expenses. We will deduct from your paycheck the amount of money you choose to set aside, in equal amounts over the course of the calendar year.

*You may elect to contribute up to \$2,500 per year to your Health Care Spending Account*

You may elect to contribute up to \$2,500 per year (this may vary depending on the terms of your union contract) to the Health Care Spending Account. There is a minimum contribution of \$120 per calendar year. If your spouse also has a health care spending account, whether through the Company or another employer, this will not affect the maximum amount of your contribution. You may each contribute the maximum amount.

The amount available to you for reimbursement for qualifying expenses incurred during the Plan Year (plus the 2½ month grace period) is the annual amount you have elected to contribute to the spending account, even if the full amount has not yet been deducted from your pay. For example, if you elect to contribute \$1,200 to the spending account, the entire \$1,200 will be available to you for reimbursement of your eligible expenses beginning January 1. *Note that there is a different rule for reimbursements from the Dependent Care Spending Account.*

## Use All the Money In Your Account

According to IRS rules, any amounts remaining in your spending account after the deadline for submitting claims incurred during the Plan Year (plus the 2½ month grace period) will be forfeited. You may not carry forward unused amounts to the next Plan Year, and you may not transfer unused amounts from the Health Care Spending Account to another employee or to another plan or account (such as the Dependent Care Spending Account). Therefore, you should plan carefully before you make your annual contribution election. Any forfeited amounts are used by American Water to reduce future administrative expenses.

*You must request reimbursement by April 30 of the following year for health care expenses incurred during the Plan Year and the grace period (the following January 1 – March 15).*

The claims accumulation period for the Health Care Spending Account is 14½ months – the current 12-month Plan Year (January 1 – December 31) plus the period January 1 through March 15 of the following calendar year. The deadline to submit claims for reimbursement from your Health Care FSA is April 30 of the following year. You must be an active participant or COBRA participant as of December 31 in order to take advantage of the grace period. Expenses incurred during the grace period that are not applied against Health Care Spending Account balance for the prior Plan Year can be applied against the Health Care Spending Account for the current Plan Year. For example, if you establish a Health Care Spending Account for 2007, eligible expenses incurred during the period January 1, 2008 – March 15, 2008, can be applied against your 2007 account balance. If you have exhausted your 2007 account balance or you do not submit the grace period expenses by April 30, 2008, you can apply those expenses against your 2008 Health Care Spending Account, if any. If you do not have a 2008 Health Care Spending Account, you would not be able to be reimbursed for those grace period expenses.

## Can I Change the Amount of My Contributions?

You can start, stop, or change the automatic deductions from your paycheck during the calendar year only if you have a change in status (as listed below). The change in status must be on account of, and correspond with, a change in status affecting eligibility. The following events are changes in status:

- **Change in employee's legal marital status** (marriage, death of spouse, divorce, legal separation, or annulment).
- **Change in the number of employee's dependents** (gain a child through birth, adoption, placement for adoption, or newly-eligible dependent; loss of dependent through death).
- **Change in dependent's eligibility status** (dependent qualifies or no longer qualifies because of age, student status, or marriage).

## Expenses Eligible for Reimbursement

Only “qualifying” expenses can be reimbursed through the Health Care Spending Account. These include:

- Medical, dental, and vision care expenses incurred by you or an eligible dependent in the diagnosis, treatment, or prevention of disease, including prescription drug expenses and transportation or lodging expenses incurred in receiving treatment.
- Certain other medical expenses not covered by your medical insurance.
- Deductibles or copayments you have paid under any type of health care plan.
- Over-the-counter medicines and drugs purchased without a prescription, provided they are for the diagnosis, cure, mitigation, treatment, or prevention of disease or for the purpose of affecting any structure or function of the body. The over-the-counter drug must be more than just beneficial to general health and not “cosmetic” in nature.

Some over-the-counter drugs have a dual purpose, serving a personal/cosmetic or general health purpose as well as a medical purpose. These drugs will require a letter from a doctor stating the medical condition or disease that is being treated.

*Remember: the following lists of eligible and ineligible expenses are not complete. If you have a question as to whether or not an expense is eligible, please call Horizon FSA at (800) 224-4426.*

Keep in mind that the expenses you submit for reimbursement may not be covered or reimbursed by other insurance or another source, including a plan sponsored by your spouse’s employer, Medicare, Workers’ Compensation, automobile insurance, or any recovery or settlement from a lawsuit.

Below is a list of some of the health care expenses eligible for reimbursement from your spending account. Only healthcare expenses not reimbursed by insurance can be claimed.

For additional information, call Horizon FSA at (800) 224-4426. You can also refer to IRS Publication 502 (“Medical and Dental Expenses”). You can request a copy of Publication 502 from your local IRS office or go online at [www.irs.gov/publications/p502](http://www.irs.gov/publications/p502). But keep in mind, not all expenses listed in Publication 502 are eligible (like insurance premiums) and some expenses not listed in the publication are eligible (such as some over-the-counter drugs and medicines).

- Acupuncture (excluding remedies)
- Adoption
- Adult diapers
- Alcoholism treatment
- Ambulance
- Artificial insemination



- Artificial limbs/teeth
- Birth control
- Braille books/magazines
- ▣ Chiropractic treatment
- ▣ Christian Science practitioners
- ▣ Coinsurance/deductibles
- Contact lenses/saline solution
- Copayments
- Cosmetic Surgery:
  - to treat illness/disease
  - to improve a congenital abnormality
  - to treat injury from accident/trauma
  - to improve a disfiguring deformity
- Crutches
- Deductibles
- Dental treatment and oral surgery (non-cosmetic only)
- ▣ Dentures
- ▣ Diagnostic fees
- ▣ Dietary supplements and vitamins with doctor's letter of medical necessity
- ▣ Doctor fees (cosmetic procedures not eligible)
- ▣ Drug addiction treatments
- Drug and medical supplies (i.e. syringes, needles, etc.)
- Excess of reasonable and customary charges scheduled, annual, or lifetime maximums
- Eye care/exams
- ▣ Eye surgery (cataracts, LASIK, etc.)
- ▣ Eyeglasses (prescription only)
- ▣ Guide dogs
- ▣ Hearing aids/exams
- ▣ Hearing devices and batteries
- ▣ Home health care
- ▣ Hospital bills
- ▣ Insulin
- ▣ In-vitro fertilization
- Laboratory fees
- Nursing home costs
- ▣ Orthodontia (non-cosmetic only)
- ▣ Orthopedic devices

- Over-the-counter drugs that are medically necessary like allergy medications, aspirin, or antacids (see list below)
- Oxygen
- Prescribed medicines
- Psychiatric treatment
- Psychologist's fees
- Routine physicals and other non-diagnostic services or treatments
- Smoking-cessation over-the-counter drugs
- Smoking cessation programs
- Specialized car equipment for disabled persons
- Speech therapy
- Sterilization
- Surgical fees
- Transplants (except hair)
- Vaccinations and immunizations
- Vitamins, with doctor's letter of medical necessity
- Weight loss programs
- Weight-loss over-the-counter drugs with doctor's letter of medical necessity
- Well-baby care
- Wheelchairs
- X-ray fees

**Over-The-Counter Items**

The following over-the-counter items qualify for reimbursement under the Health Care FSA Plan:

- Antiseptics
- Asthma medications
- Cold, flu, and allergy medications
- Diabetic supplies
- Ear/eye care
- Health aids
- Pain relief
- Personal test kits
- Skin care
- Stomach care

**Dual Use Items**

The following dual use items qualify for reimbursement under the Health Care Spending Account with a letter of medical necessity from the patient's doctor:

- Adhesive or elastic bandages
- Blood pressure meter

- Cold or hot compresses
- Eye drops
- Foot spa
- ▣ Gauze and tape
- ▣ Gloves and masks
- ▣ Herbs
- Leg or arm braces
- Massagers
- ▣ Minerals
- ▣ Multivitamins
- Saline nose drops
- Special supplements
- ▣ Special teeth cleaning system
- ▣ Thermometers

**Expenses Not  
Eligible for  
Reimbursement**

The following are not considered qualifying healthcare expenses and cannot be reimbursed from the Health Care Spending Account:

- Bleaching/bonding of teeth
- ▣ Contact lens insurance
- ▣ Cosmetic surgery, unless necessary to correct a deformity which is congenital or which resulted from a disfiguring illness or an injury resulting from an accident or trauma
- ▣ Dancing lessons
- ▣ Diaper services for children
- ▣ Electrolysis
- Expenses for general health purposes, such as fitness, exercise, or health club dues unless recommended by a doctor for a particular medical condition
- Expenses for weight loss programs *unless* recommended by a doctor to treat obesity
- Expenses in excess of the amount you have elected to contribute to the Health Care Spending Account
- Expenses of someone who is not an eligible dependent
- Funeral expenses
- Hair restoration (procedures, drugs, or medications)
- ▣ Hair transplants
- ▣ Health club or gym memberships for general health
- ▣ Household help
- Insurance premiums (including COBRA premiums)
- Liposuction

- Marriage and family counseling
- Maternity clothes
- Over-the-counter items, drugs, or medications that are not medically necessary or are not prescribed by your doctor
- Premiums you or your spouse pay for insurance coverage
- Rogaine, when used for cosmetic purposes; that is, to stimulate growth, and not for a specific medical condition
- School tuition
- Swimming lessons
- Transportation costs of a disabled person to and from work
- Vacation or travel costs to improve health
- YMCA/YWCA memberships

This list is intended to give you a general description of expenses not eligible for reimbursement through the spending account. *There may be other expenses, in addition to those listed above, which are not eligible.*

**Over-the-Counter Expenses Not Eligible for Reimbursement**

The following over-the-counter items do not qualify for reimbursement from the Health Care FSA:

- Aromatherapy
- Baby bottles and cups
- Baby oil
- Baby wipes
- Breast enhancement system
- Cosmetics
- Cotton swabs
- Dental floss
- Deodorants
- Facial care
- Feminine care
- Fragrances
- Hair regrowth
- Low "carb" foods
- Low caloric foods
- Oral care
- Petroleum jelly
- Shampoo and conditioner
- Skin care
- Spa salts

- Sun tanning products
- Toothbrushes

## Submitting Claims

You may be reimbursed from your Health Care Spending Account by completing a *Claim for Reimbursement* form, which can be downloaded from [www.horizon-healthcare.com/fsa](http://www.horizon-healthcare.com/fsa).

Any itemized bills that you submit should contain, at a minimum, the following information:

- The name of the patient and the employee,
- The date(s) the services were provided,
- A description of the service or item provided,
- The name and address of the provider,
- The cost of the service or item.

Sign and date the claim form. Attach copies of bills, invoices, or other written statements from a third party that support each reimbursement request and mail or fax to:

**Horizon Healthcare**  
**3 Penn Plaza East PP-05S**  
**Newark, NJ 07105-2200**  
**Fax: (973) 466-6499 or (973) 274-2215**

You will receive an Explanation of Payment (EOP) statement from Horizon detailing the status of your account with each reimbursement.

## Family and Medical Leaves of Absence

If you take a Family and Medical Leave of Absence (FMLA Leave) from American Water, your pre-tax payroll deductions to the Health Care Spending Account will stop. You may continue to make contributions on an after-tax basis only by sending a monthly check to American Water.

## Termination/ Retirement of Employment

If you terminate or retire from American Water, your pre-tax payroll deductions to the Health Care Spending Account will stop. Under certain circumstances, you may continue participating under COBRA and make contributions on an after-tax basis by sending a monthly check to American Water.

You may still continue to submit claims for reimbursement of expenses incurred **before** your date of termination/retirement.

## *The Dependent Care Spending Account*

*The cost of caring for your dependents while you work can be more affordable when you participate in the American Water Dependent Care Spending Account.*

The Dependent Care Spending Account allows you to contribute money on a pre-tax basis to an account set up for you. These amounts can be used to reimburse you for most daycare or eldercare expenses you might incur for your qualifying dependents.

Here is an example of the potential tax savings with a Dependent Care Spending Account:

	<b>With Account</b>	<b>Without Account</b>
Annual Family Income	\$50,000	\$50,000
Pre-Tax Contributions to Account	\$ 5,000	None
Taxable Income	\$45,000	\$50,000
Federal, State, and Social Security Taxes	\$11,993	\$13,325
After-Tax Dependent Care Expenses	None	\$ 5,000
Net Spendable Income	\$33,007	\$31,675
<b>Tax Savings (Extra Take-Home Pay)</b>	<b>\$ 1,332</b>	

*Example uses tax rates of 15% federal, 4% state, and 7.65% Social Security*

### **Eligibility**

If you are a regular full-time eligible employee (see "Eligibility" on page 3), you are eligible to participate in the Dependent Care Spending Account in accordance with the terms of your Union contract. You may enroll by completing and signing the appropriate Flexible Spending Account section on your Enrollment Form. If you are newly hired, **you must enroll** and make your contribution election within the 31-day enrollment period. You will have the opportunity to change your elections in the fall of every year, effective for the upcoming plan year. You are not permitted to make changes to your election amount during the Plan Year, except under certain circumstances (see page 134).

### **Qualifying Dependents**

Expenses are reimbursable for care of the following qualifying dependents:

- your child, grandchild, brother or sister who is under age 13, who resides in your household for more than one-half of the year and who does not provide more than one-half of his or her own support for the year;
- a disabled spouse who resides in your household for more than one-half of the year; and
- a disabled relative or household member who is principally dependent on you for support and who resides in your household for more than one-half of the year.

In the case of a child who receives over one-half of his or her support during the calendar year from his or her parents (i) who are divorced or legally separated under a decree of divorce or separate maintenance, (ii) who are separated under a written separation agreement, (iii) who live apart at all times during the last six months of the year, (iv) who have agreed that the custodial parent will not claim the child as an income tax exemption, and (v) where such child is in the custody of one or both parents for more than one-half of the year, such child will be considered the dependent of both parents, regardless of the child's place of residence or the amount of support provided by either parent. Contact your tax advisor or refer to IRS Publication 503 (Child and Dependent Care Expenses) for more information.

### How the Account Works

When you have eligible dependent care expenses, you pay the bill and submit a reimbursement claim to Horizon, along with a copy of the bill. You can be reimbursed for these expenses from your account by filing a claim form, **assuming that you have enough money in your account**. If not, you will be reimbursed up to the amount in your account and the remainder of the claim will be held until the balance in your Dependent Care Spending Account is sufficient to cover the bill.

Keep in mind, however, that because you are contributing to the spending account through payroll deductions, you will have a period of increased expenses. You will have to pay your dependent care provider, as well as have payroll deductions, before receiving reimbursement from your account.

### How Much Can I Contribute?

You may contribute up to a maximum of \$5,000 per year, regardless of the actual number of qualifying dependents you have. Normally, amounts reimbursed from your Dependent Care Spending Account are tax-free to you. However, federal law states that the amount excluded from your gross income cannot exceed, in any calendar year (under all dependent care plans in which you or your spouse may participate) the lesser of:

- \$5,000 (\$2,500 if you are married and filing separate federal income tax returns);
- Your annual income; or
- Your spouse's annual income.

If your spouse is (1) a full-time student for at least five months during the year or (2) physically and/or mentally disabled, there is a special rule to determine his or her annual income. To calculate the income, determine your spouse's actual taxable income (if any) earned each month that he or she is a full-time student or disabled. Then, for each month, compare this amount to either \$250 (if you claim expenses for one dependent) or \$500 (if you claim expenses for two or more dependents). The amount you use to determine your spouse's annual income is the greater of the actual earned income or 12 times the assumed monthly income amounts of either \$250 or \$500.

If you are married and filing separate federal income tax returns, the \$2,500 limit described above will not apply if you are (1) legally separated or (2) separated for more than six (6) months and pay for more than half of the household expenses.

By making an election under the Plan, you are representing to the Company that your contributions to the Plan are not expected to exceed these limits.

To qualify for tax-free treatment, you are required to list on your federal income tax return the names and taxpayer identification numbers of any person who provided you with dependent care services during the calendar year for which you have claimed a tax-free reimbursement. The identification number of a care provider who is an individual and not a care center is that individual's Social Security number. You should make your care provider aware of this reporting requirement.

*You may elect to contribute up to \$5,000 per year for you or your spouse's earned wages, whichever is less to your Dependent Care Spending Account.*

In addition, your Dependent Care Spending Account contribution can never be more than your earned wages or your spouse's earned wages, whichever is less. If your spouse is a full-time student, the IRS considers him or her to be gainfully employed, with earned income of \$250 per month (if you have one qualifying dependent) or \$500 per month (if you have two or more qualifying dependents) for each month the spouse is a student. To be considered a "full-time student" as defined by the IRS, your spouse must maintain full-time status at a college or university during at least five months of the year.

### Determining How Much to Contribute

The amount you elect to contribute will depend upon the amount you anticipate you will need to cover your dependent care expenses for the Plan Year (January 1 – December 31). You should compare the tax benefit you would receive with the Dependent Care Spending Account



to the benefit that you would receive with the Federal child and dependent care tax credit (see below), and then choose between them. For additional details about the Federal tax credit, see IRS Publication 503 ("Child and Dependent Care Expenses") and IRS Tax Topic 602 ([www.irs.gov/taxtopics/tc602.html](http://www.irs.gov/taxtopics/tc602.html)). You can request a copy of Publication 503 from your local IRS office or go online at [www.irs.gov/publications/p503](http://www.irs.gov/publications/p503).

**Federal Earned Income Credit.** A tax credit available under current tax law is the earned income credit. This credit also reduces the federal tax you have to pay on a dollar-for-dollar basis, but is calculated somewhat differently from the child care credit described above. The credit is available to individuals with a child who is under age 19 (under age 24 if a student) or who is totally and permanently disabled. An additional credit is available to individuals with a child who is under one year old. The credit does not depend on the amount you pay in child care expenses. The earned income credit has no effect on the amount you can contribute under the Dependent Care Spending Account for dependent care expenses, and the earned income credit cannot be claimed for any individual for whom you claim the child care credit described above. Moreover, the use of the Dependent Care Spending Account may result in a reduction in your taxable income thus qualifying you for the earned income credit where you would not otherwise have qualified.

### Use All the Money in Your Account

You must request reimbursement by March 31 of the following year for dependent care expenses incurred on or before December 31 of each Plan Year.

According to IRS rules, any amounts remaining in your spending account after the deadline for submitting claims for the Plan Year will be forfeited. You may not carry forward unused amounts to the next Plan Year, and you may not transfer unused amounts from the Dependent Care Spending Account to another employee or to another plan or account (such as the Health Care Spending Account). Therefore, you should plan carefully before you make your annual contribution election. Any forfeited amounts are used by American Water to reduce future administrative expenses.

## Expenses Eligible for Reimbursement

The following expenses may be reimbursed so that you, the employee (and your spouse, if you are married), can work or look for work. There is an exception to this rule if you or your spouse work part-time and the payment for care must be made on a periodic (for example, weekly or monthly) basis. In this case, expenses for both work and non-work days are eligible. If payment is made on a daily basis, expenses must be allocated between work and non-work days. Similarly, if you or your spouse are not working due to illness, and you must pay for care on a periodic basis, expenses for nonwork days are eligible if the absence is considered short and temporary.

Expenses may also be reimbursed so that your spouse can attend school full-time or if your spouse is physically or mentally unable to care for himself or herself.

*You may receive reimbursement from your account for expenses that have been incurred for services rendered during the Plan Year. In order to be reimbursed for these expenses, the tax ID number or Social Security number of the provider must be submitted.*

- Qualified child or adult day care center expenses (if the center provides care for more than six non-resident persons, the center must meet state or local regulations and receives a fee for such services, whether or not for profit).
- Before-school care, after-school care, or extended day programs (supervised activities for children after the regular school program) if used to enable the employee and spouse to work.
- A babysitter or companion inside or outside the home.
- A housekeeper, nanny, or au pair to the extent the expenses are for the care of a qualifying individual.
- A relative (who is not your dependent nor your child under age 19) who cares for a dependent.
- Someone who cares for an elderly or disabled dependent in your home.
- Nursery school or pre-kindergarten.
- Agency, application, deposit, or other registration fees if necessary to obtain the related care. Fees should not be reimbursed until care is provided, and fees that are forfeited (for example, because the employee selects a different provider) do not qualify.
- Custodial expenses for a dependent over age 13, not attributable to medical services, provided the qualifying individual spends at least eight hours each day in your home.
- Summer day camp tuition (including specialty camp) or a similar program to care for a qualifying individual. Separate equipment or similar charges (e.g., a laptop rental fee) do not qualify.

- FICA and FUTA taxes of day care provider, as long as the overall expenses of the care provider qualify.
- Late fees charged to care for the child because the child was picked up late. Late fees charged because the childcare bill was paid late do not qualify.
- Sick-child facility expenses (care to enable the employee to go to work when the child is ill).
- Transportation costs to and from the location where the care or program is provided, if the expense is part of the cost of the program.

### Expenses Not Eligible for Reimbursement

Expenses ineligible for reimbursement include the following:

- Payments for babysitters when you are not working, such as in the evening or on weekends.
- Private school tuition (except before-school and after-school care).
- Educational expenses for children in kindergarten or higher.
- Boarding school tuition.
- Overnight camp expenses.
- 24-hour-a-day nursing home expenses.
- Transportation costs to and from the location where the care or program is provided, unless the expense is part of the cost of the program.
- Expenses for food, clothing, education, or entertainment incurred for the normal care of an eligible dependent, unless these expenses are incidental and cannot be separated from the cost of care.
- Cost for care that enables your spouse to do volunteer work.

This list is intended to give you a general description of expenses not eligible for reimbursement through the spending account. There may be other expenses in addition to those listed above which are not eligible.

### Can I Change the Amount of My Contributions?

You can start, stop, or change the automatic deductions from your paycheck during the calendar year if there is a change in your dependent care provider, if there is a change in the cost of dependent care or if your dependent no longer meets the definition of qualifying individual. Here are some examples of situations in which you can change your election:

- Change from one childcare center to another and the new center charges a different rate.

- Change in a home childcare provider, including a change in a nanny-sharing arrangement.
- A qualifying child reaches age 13 and is no longer an eligible dependent under the Dependent Care Spending Account.
- The employee marries and the new spouse has dependent children, increasing dependent care costs.
- Child of divorced parents switches residence between parents.

### Submitting Claims

You may be reimbursed from your Dependent Care Spending Account by completing a Claim for Reimbursement form, which can be downloaded from [www.horizon-healthcare.com/fsa](http://www.horizon-healthcare.com/fsa). You must submit the form along with proof of payment for the services (such as receipts, statements, canceled checks, etc.).

Any itemized bills that you submit should contain, at a minimum, the following information

- The dependent's name and age,
- The nature of the care provided,
- The date(s) the care was provided,
- The amount paid for the care,
- The dependent's relationship to you, and
- The name and taxpayer identification number (or Social Security number) of the care provider.

Sign and date the claim form. Attach copies of bills, invoices, or other written statements from a third party that support each reimbursement request and mail or fax to:

**Horizon Healthcare**  
**3 Penn Plaza East PP-05S**  
**Newark, NJ 07105-2200**  
**Fax: (973) 466-6499 or (973) 274-2215**

Remember that you are entitled to reimbursement only *after* the care has been provided, even if you pay for dependent care in advance.

You will receive an Explanation of Payment (EOP) statement from Horizon detailing the status of your account with each reimbursement.

### Family and Medical Leaves of Absence

If you take a Family and Medical Leave of Absence (FMLA Leave) from American Water, your pre-tax payroll deductions to the Dependent Care Spending Account will stop. You may submit claims for reimbursement for care provided through your last day of work before your leave began.

## Termination of Employment

If you terminate or retire from American Water, your pre-tax payroll deductions to the Dependent Care Spending Account will stop. You may still continue to submit claims for reimbursement of expenses incurred **before** your date of termination. Expenses for care provided after your date of termination are not eligible for reimbursement. COBRA continuation coverage does not apply to the Dependent Care Spending Account.

*Short Term Disability  
Coverage ( STD)*

## *Disability Benefits*

Disability benefits provide income protection when you are unable to work because of an extended illness or injury. American Water provides you with Short-Term Disability (STD) benefits at no cost to you.

You are eligible for STD benefits if you are a full-time eligible employee (refer to your union contract to see if you are eligible for this benefit). Part time employees and temporary employees are not eligible, unless specified by state laws.

Your eligibility date is in accordance with the terms of your union contract. If you are on a layoff, on disability, or on leave of absence on your eligibility date, coverage or an increase in coverage will begin on the day you return to active full-time work for one full day.

After a waiting period, this plan will pay an STD benefit of \$300 for each week of a disability absence (unless superseded by State law), increasing by \$10 per year on January 1<sup>st</sup> of each future year as follows:

2006 - \$300

2007 - \$310

2008 - \$320

2009 - \$330

2010 - \$340

The amounts listed above may vary according to the terms of your union contract.

The absence must start while you are covered under the Plan. A disability absence is lost time from work because of a non-occupational injury or illness which started while you were covered under this plan

Your benefit amount will be reduced by any weekly amount for which you are eligible under any Workers' Compensation or similar law that pays you for time lost from work.

Benefits start on Day 8 of a disability due to illness, including pregnancy, and on Day 1 of a disability due to injury. You must report your case to Aetna Managed Disability at (800) 804-5329 if you are (or expect to be) absent from work for more than 5 consecutive workdays. Even if you are receiving 100% of pay, **you must register your disability with Aetna.** You will not be eligible for STD benefits

for any period of time in which you are eligible to receive paid sick leave, and the combination of paid sick leave and STD benefits will not exceed 52 weeks. The number of weeks eligible for STD may vary according to the terms of your union contract.

You must provide a doctor's certification that you are disabled and medically unable to work because of the specific condition. Aetna may request any additional evidence it believes is necessary before deciding that benefits are payable.

More than one disability absence will be part of the same period of disability:

- If it is due to the same or a related cause, and
- If it is separated by less than 2 consecutive weeks of full-time work.

Your Maximum Period of Payment starts over if:

- A new disability absence is due to a cause different from that of any prior disability, and
- It is separated from the prior disability by at least one day of full-time active work.

### *STD Benefit Limitations*

No benefits are payable for:

- Days on which you do work for pay or profit outside American Water.
- Any period of time you are not under a doctor's care. You must have been seen in person and treated by a doctor to be deemed under his or her care.

### *Coverage for Occupational Illness or Injury*

This Plan pays a weekly benefit if you are absent from work, while covered, because of an illness or injury resulting from employment with American Water. However, the Weekly Benefit amount will be reduced by the weekly amount for which you are eligible for time lost under any Workers' Compensation law or any other similar law or doctrine. This benefit runs concurrently with sick leave.



### *Submitting STD Claims*

To apply for benefits under the Short Term Disability Plan, contact Aetna Managed Disability at **(800) 804-5329**.

To receive disability benefits, you must file a claim within 31 days of your disability. Even if you are using sick time, **you must register your disability with Aetna**. Benefits will begin as soon as Aetna receives the information to verify your disability.

While you are receiving STD benefits, you may be required to periodically provide Aetna with additional medical information from your doctor documenting your continued disability. Aetna may also require that an appointed doctor examine you in order to verify your disability.

**It is your responsibility to provide Aetna with the requested documentation supporting your claim. Otherwise, your benefits will stop.**

### *Third Party Liability and Subrogation*

#### **General Principle**

When you receive disability benefits under the Plan which are related to disabilities for which benefits are payable under Workers' Compensation, any statute, any uninsured or underinsured motorist program, any no fault or school insurance program, any other insurance policy or any other plan of benefits, or when related expenses that arise through an act or omission of another person are paid by a third party, whether through legal action, settlement or for any other reason, you or your dependent shall reimburse the Plan for the related benefits received out of any funds or monies you recover from any third party.

#### **Specific Requirements and Plan Rights**

Because the Plan is entitled to reimbursement, the Plan shall be fully subrogated to any and all rights, recovery or causes of actions or claims that you may have against any third party. The Plan is granted a specific and first right of reimbursement from any payment, amount or recovery from a third party. This right to reimbursement is regardless of the manner in which the recovery is structured or

worded, and even if you have not been paid or fully reimbursed for all damages or expenses.

The Plan's share of the recovery shall not be reduced because the full damages or expenses claimed have not been reimbursed unless the Plan agrees in writing to such reduction. Further, the Plan's right to subrogation or reimbursement will not be affected or reduced by the "make whole" doctrine, the "fund" doctrine, the "common fund" doctrine, comparative/contributory negligence, "collateral source" rule, "attorney's fund" doctrine, regulatory diligence or any other equitable defenses that may affect the Plan's right to subrogation or reimbursement.

The Plan may enforce its subrogation or reimbursement rights by requiring you to assert a claim to any of the benefits to which you may be entitled. The Plan will not pay attorneys fees or costs associated with the claim or lawsuit without express written authorization from the Employer.

If the Plan should become aware that you have received a third party payment, amount or recovery and not reported such amount, the Plan, in its sole discretion, may suspend all further benefits payments related to you or any of your dependents until the reimbursable portion is returned to the Plan or offset against amounts that would otherwise be paid to or on behalf of you.

#### **Participant Duties and Actions**

By participating in the Plan you consent and agree that a constructive trust, lien or an equitable lien by agreement in favor of the Plan exists with regard to any settlement or recovery from a third person or party. In accordance with that constructive trust, lien or equitable lien by agreement, you agree to cooperate with the Plan in reimbursing it for Plan costs and expenses.

Once you have any reason to believe that you may be entitled to recovery from any third party, you must notify the Plan. And, at that time, you (and your attorney, if applicable) must sign a subrogation/reimbursement agreement that confirms the prior acceptance of the Plan's subrogation rights and the Plan's right to be reimbursed for expenses arising from circumstances that entitle you to any payment, amount or recovery from a third party.

If you fail or refuse to execute the required subrogation/reimbursement agreement, the Plan may deny payment of any benefits to you and any of your dependents until the agreement is signed. Alternatively, if you fail or refuse to execute the required subrogation/reimbursement agreement and the Plan nevertheless pays benefits to or on behalf of you, your acceptance of such benefits shall constitute agreement to the Plan's right to subrogation or reimbursement.

You consent and agree that you shall not assign your rights to settlement or recovery against a third person or party to any other party, including their attorneys, without the Plan's consent. As such, the Plan's reimbursement will not be reduced by attorneys' fees and expenses without express written authorization from the Employer.

### *Recoupment*

The Plan has the right to recover any mistaken payment, any overpayment, any payment that is made to any individual who was not eligible for that payment or any payment that was required to have been made to the Plan under the "Third Party Liability and Subrogation" section above. The Plan, or its designee, may withhold or offset future benefit payments, sue to recover such amounts, or may use any other lawful remedy to recoup any such amounts.

### *No Assignment of Benefits*

You cannot assign, pledge, encumber or otherwise alienate any legal or beneficial interest in benefits under the Plan, and any attempt to do so will be void. The payment of benefits directly to a health care provider, if any, shall be done as a convenience to the covered person and shall not constitute an assignment of benefits under the Plan.

*Life Insurance*

## *Life Insurance Benefits*

American Water helps you provide financial security for your family in the event of your death. You also have coverage in case of a specific accidental injury, or if you die as the result of an accident.

In addition to the coverage provided to you at no cost by American Water, you also have the option of buying supplemental life insurance coverage for you or your eligible dependents.

The following table summarizes the Plan's life insurance benefits.

Please note: Benefit amounts may vary depending on the terms of your union contract.

<b>Basic</b>	1.25 times your base pay (maximum benefit \$200,000)
<b>Accidental Death and Dismemberment</b>	Up to maximum benefit of \$10,000
<b>Voluntary</b>	1, 2, or 3 times your base pay (maximum benefit \$1,000,000)
<b>Voluntary Dependent</b>	\$20,000 (spouse) and \$10,000 per dependent child

## *Eligibility*

If you are a full-time eligible employee (see "Eligibility" on page 3), you are eligible to participate in American Water Life Insurance Benefit Plans. Your eligibility and participation date is in accordance with your union contract provided you are then actively working or would have been able to work had you been scheduled to work that day. If you are on a layoff, on disability, or on leave of absence on your eligibility date, coverage or an increase in coverage will begin on the day you return to active work.

## *Basic Life Insurance \**

Your Company-paid life insurance amount is equal to 1.25 times your base pay, rounded to the next higher \$1,000. The maximum benefit is \$200,000.

Your life insurance amount will increase automatically with salary increases. If you are an hourly-paid employee, your life insurance benefit is calculated based on your normally scheduled hours, excluding overtime.

This is an insured plan underwritten by MetLife. The provisions of the Plan will remain effective only while you are covered under the group contract.

\* Benefit amount may vary depending on the terms of your union contract.

### *Imputed Income*

Federal law requires you to pay income taxes on the value of Company-provided group term life insurance coverage on your life (but not voluntary life insurance) that exceeds \$50,000. Therefore, you have additional income called "imputed income" that is included in your annual compensation for income tax withholding and Social Security purposes. You do not actually receive additional income in your paycheck. The imputed income amount is determined by the IRS using age-related rates.

### **Accelerated Death Benefits**

If you (or your spouse, if enrolled in voluntary dependent coverage) become terminally ill while covered under the Life Insurance program, you may request that MetLife pay an Accelerated Death Benefit.

"Terminally ill" is defined as a person who:

- suffers from an incurable, progressive, and medically recognized disease or condition; and
- to a reasonable medical probability and based on generally accepted protocols, will not survive longer than six (6) months.

You may request an Accelerated Death Benefit on your own behalf or on behalf of your spouse (if enrolled in voluntary dependent coverage) at any time by completing a MetLife Request for Accelerated Death Benefit Form and submitting it to MetLife. The request must include the statement of a currently licensed United States doctor that you or your spouse is terminally ill.

The doctor's statement must include:

- all medical test results,

- laboratory reports, and
- any other information on which the statement is based, including the generally accepted protocols used by the doctor to determine the person's expected remaining life span.

Your request for an Accelerated Death Benefit must state the amount of the benefit requested. The Plan includes an Accelerated Death Benefit of 50% of your normal death benefit to you or your spouse in the event of a terminal illness. The Accelerated Death Benefit Minimum is \$5,000 and the Accelerated Death Benefit Maximum is \$100,000 of Basic Life Insurance and \$300,000 of Voluntary Life Insurance.

This benefit can be requested only once on your own behalf and once for your spouse. If someone other than you owns the Life Insurance coverage for you and your spouse, the Accelerated Death Benefit will not be available under this Plan for or on behalf of such person.

#### Age Reduction Rule

Your Life Insurance amount in force on the day before the month of your 70<sup>th</sup> birthday will be reduced by 35% at age 70; 60% at age 75; and 75% at age 80.

If you become insured during or after the month in which you reach the above ages (70, 75, or 80), your Life Insurance amount will be the applicable percentage of the amount shown for your classification.

#### Life Insurance After Termination

In most cases, you may apply for an individual policy under the Conversion Privilege within 31 days after your American Water Life Insurance ceases. If you die during this 31-day period and before the individual policy goes into effect, the amount payable under the group policy is limited to the maximum that could have been converted. The limit applies even if you have not applied for, or paid the first premium on, the individual policy. This applies to Basic and Voluntary life insurance.

#### Conversion of Your Life Insurance

If any of your life insurance ceases because your employment ends or you are no longer in a class eligible for that insurance, or because of age, pension, or retirement, you may convert the amount of insurance which ends (or a lesser amount, if desired) to an individual policy. This applies to Basic and Voluntary life insurance.

Your converted policy may be any kind of individual policy then customarily being issued by MetLife for the amount being converted and for your age (nearest birthday) on the date it will be issued, except a term policy or one with disability or other supplementary benefits.

When life insurance ends because that part of the group contract discontinues as to your employee class, and your insurance has been in force under the group contract for at least five years in a row before it was discontinued, you may convert the amount that ends (minus the amount of any group life insurance for which you become eligible within 31 days of discontinuance) to an individual policy. The maximum amount that can be converted by each person in any event is \$10,000.

### Applying for an Individual Policy

In order to convert, you must make written application for an individual policy and pay the first premium within 31 days after insurance ends for any of the above reasons. No evidence of insurability (that is, proof of good health) will be required. The individual policy will become effective at the end of the 31-day period during which conversion is possible.

The premiums for the converted policy will be at MetLife's then customary rates for the same policy issued to any other person of the same class of risk and age at the time the converted policy is to become effective.

After an individual policy becomes effective for any person, that policy will be in exchange for all benefits and privileges under the group contract as regards the person involved and the amount that could have been converted.

In most cases, you may apply for an individual policy under the Conversion Privilege within 31 days after your American Water life insurance ceases. If you die during this 31-day period and before the individual policy goes into effect, the amount payable under the group policy is limited to the maximum that could have been converted. The limit applies even if you have not applied for, or paid the first premium on, the individual policy.

### Effect of Prior Coverage

If the coverage of any person under any part of this Plan replaces any of the person's prior coverage, the rules below apply to that part.

"Prior coverage" is any plan of group insurance sponsored by American Water that has been replaced by coverage under part or all of this Plan. The replacement can be complete or in part for the Eligible Class to which you belong. Any such plan is prior coverage if provided by another group contract or any benefit section of this Plan.

A person's life insurance under this Plan replaces and supersedes any prior life insurance. It will be in exchange for everything under the prior life insurance. If you or your beneficiary become entitled to a claim under the prior life insurance, your Life Insurance under this Plan will be canceled as of its effective date and any premiums paid



for your life insurance under this Plan will be returned to American Water

The mode of settlement you chose and the beneficiary you named under a prior MetLife plan will apply to this Plan. This can be changed according to the terms of this Plan.

### *Voluntary Life Insurance*

#### **Voluntary Coverage for You**

In addition to Company-paid life insurance, you can buy supplemental life insurance coverage for you or your eligible dependents on an after-tax basis.

You can buy life insurance of one, two, or three times your base pay, up to a maximum benefit of \$1,000,000. You must be actively at work in order for coverage to take effect.

If you want to buy coverage over \$300,000 at this initial offering, you will be required to show proof of good health. You will be enrolled in the level that does not exceed \$300,000 until proof of good health is approved by MetLife. If you do not elect supplemental coverage at the initial offering, proof of good health will be required for *any* amount of coverage.

**Note:** You will be required to show proof of good health if you:

- Did not enroll previously for coverage,
- Elect coverage over \$300,000,
- Elect more than one times your current voluntary supplemental life insurance coverage amount.

If proof of good health is required, your election will be pended until you receive approval from MetLife.

#### **Voluntary Coverage for Your Dependents**

You can also buy supplemental life insurance coverage of \$20,000 for your spouse and \$10,000 for each dependent. Eligible dependents include children age 14 days to age 19, or to age 23 if a full-time student.

*Cost*

The following table shows the premiums for voluntary supplemental life insurance:

<b>Voluntary Supplemental Life Insurance Premiums (per \$1,000 of base pay)</b>			
<b>Age</b>	<b>Monthly Cost</b>	<b>Age</b>	<b>Monthly Cost</b>
Under 30	\$0.06	50-54	\$0.32
30 - 34	\$0.08	55-59	\$0.59
35 - 39	\$0.10	60-64	\$0.75
40 - 44	\$0.12	65-69	\$1.37
45 - 49	\$0.19	70 and over	\$2.21

The following table shows the premiums for voluntary spouse and dependent life insurance:

<b>Voluntary Spouse and Dependent Life Insurance Premiums</b>	
Spouse	\$5.00 per month
Dependent Child(ren)	\$1.20 per month per family

*Optional Employee Group Term Life Insurance*

Participation Frozen as of December 31, 1995

Participation in the current Optional Employee Group Term Life Insurance program was frozen as of December 31, 1995. If you are currently enrolled in either of the two options of this plan, your participation will continue while you remain actively employed. Participants' life insurance amounts will increase as their salary increases, according to the following plan options:

**Option A**

100% of your Salary Scheduled Amount, up to \$40,000 of coverage.

**Option B**

50% of your Salary Scheduled Amount, up to \$20,000 of coverage.

Employees enrolled in this plan have coverage as indicated in the following chart.

The Plans will pay a life insurance benefit equal to the amount of life insurance in force for you if you die from any cause while insured. This benefit will end upon retirement or termination, but can be converted to an individual policy.

Annual Basic Earnings	Insurance	
	Option A (100%)	Option B (50%)
\$38,000 or more	\$40,000	\$20,000
\$35,000 but less than \$38,000	\$38,000	\$19,000
\$32,000 but less than \$35,000	\$35,000	\$17,500
\$29,000 but less than \$32,000	\$32,000	\$16,000
\$26,000 but less than \$29,000	\$29,000	\$14,500
\$22,500 but less than \$26,000	\$26,000	\$13,000
\$19,500 but less than \$22,500	\$23,000	\$11,500
\$16,500 but less than \$19,500	\$20,000	\$10,000
\$13,500 but less than \$16,500	\$17,000	\$8,500
\$10,400 but less than \$13,500	\$14,000	\$7,000
\$7,280 but less than \$10,400	\$10,000	\$5,000
\$5,200 but less than \$7,280	\$7,000	\$3,500
Less than \$5,200	\$5,000	\$2,500

*Beneficiaries*

When you elect to participate in any of these Plans, you need to designate a Beneficiary (or beneficiaries) to receive life insurance benefits if you die.

You may name or change your beneficiary by submitting a Beneficiary Designation Form, which is available from the Benefits Service

Center. The naming or any change will take effect on the date the Benefits Center receives your completed Beneficiary Designation Form.

Any amount payable to a beneficiary will be paid to those you name. Unless you state otherwise, if more than one beneficiary is named, they will share on equal terms.

If a named beneficiary dies before you, his or her share will be payable in equal shares to any other named beneficiaries who survive you.

If no named beneficiary survives you or if no beneficiary has been named, payment will be made as follows to those who survive you:

- Your spouse, if any.
- If you have no spouse, in equal shares to your children.
- If you have no spouse or child, to your parents, equally or to the survivor.
- If you have no spouse, child, or parent, in equal shares to your brothers and sisters.
- If none of the above survives, to your executors or administrators.

### *Permanent and Total Disability Benefits*

For the purposes of a Permanent and Total Disability benefit, you are considered permanently and totally disabled only if:

- An illness or injury stops you from working at:
  - your own job, or
  - any other job for pay or profit,

and it must continue to prevent you, for life, from working at any reasonable job. A “reasonable job” is any job for pay or profit, which you are, or may reasonably become, fitted for by education, training, or experience, or

You lose one of these functions:

- the sight of both eyes,
- the use of both hands,
- the use of both feet,
- the use of one hand and one foot.

You must meet all of the following to be eligible for a Permanent and Total Disability benefit:

- Your Life Insurance must be in force when you become permanently and totally disabled.
- You must be under age 60 when you first become permanently and totally disabled.
- You must furnish all proof when requested. MetLife has the right to examine you, at its expense, before approving the proof.

### Waiver

If you are under age 60 and you are permanently and totally disabled while insured under the Plan (meaning you can do no work for pay or profit) and you furnish all information, notices, and proof when required, the amount of your life insurance in force on your last day actively at work may be extended during the disability, without payment of premiums and contributions. The duration, nature, and extent of disability determine eligibility for this extension. This insurance benefit reduces to \$10,000 when you reach age 70.

Any total disability should be reported immediately to American Water for help in determining whether you qualify for this extended insurance and the amount of insurance that may be continued. Refer to the Age Reduction Rule and Conversion Privilege, which may apply to this life insurance amount.

Application for Waiver of Premium should be filed after your 8<sup>th</sup> month of disability but **before** the end of the 12<sup>th</sup> full month of disability. For example, if your first day of absence from work due to disability was February 15, 2006, the application should be filed after October 15, 2006 but **before** February 14, 2007. Your local HR representative will initiate the process by sending you the application and instructions. You will then be required to forward the completed application and any required documentation to MetLife. Please contact your HR representative if you have any questions or concerns.

### Extended Death Benefit

If MetLife receives proof, at its Home Office, that all of the following apply, it will pay your beneficiary, as a Permanent and Total Disability benefit, the amount of life insurance in force on your life when the total disability began:

- Premium payments for your life insurance stop while you are totally disabled by illness or injury, which stops you from working in any reasonable job.
- You die during the uninterrupted continuance of the total disability. Death occurs no later than 12 months after premium payments from American Water cease.
- You would have qualified for the Permanent and Total Disability benefit except that:

- your total disability did not last at least six months, or
- the required proof was not yet received or approved by MetLife.

Written notice of your death must be given to MetLife at its Home Office within 12 months of your death. If it is not given, MetLife will not have to pay this benefit.

When MetLife approves a claim for any benefit under this feature, the benefit will be in full settlement and satisfaction of MetLife's obligations.

If any individual policy has been issued to you under the Conversion Privilege, your rights under this section may be restored. In order to restore those rights, you must give up all such policies without claim, except for the return of the premiums you paid.

### *Accidental Death and Dismemberment Coverage (AD&D)\**

This plan is an insured plan underwritten by MetLife. The provisions of the Plan will remain effective only while you are covered under the group contract.

Your Company-paid AD&D Insurance pays up to a maximum of \$10,000.00 (called the "Principal Sum"). The following must occur for benefits to become payable: while insured, you suffer a bodily injury in an accident and, within 90 days after the accident and as a direct result of the injury:

- You die.
- You lose a hand, at or above the wrist joint.
- You lose a foot, at or above the ankle joint.
- You suffer the irrecoverable and complete loss of sight in the eye.
- Your full Principal Sum is payable if you die. Half your Principal Sum is payable if you lose a hand, foot, or eye. No more than the Principal Sum is payable for all losses which result from one accident. Benefits are paid for losses caused by accidents only.

**No benefits are payable for a loss caused or contributed to by:**

- Bodily or mental infirmity.
- Disease, ptomaines, or bacterial infections.
- Medical or surgical treatment.

- Suicide or attempted suicide (sane or insane).
- Intentionally self-inflicted injury.
- War or any act of war (declared or undeclared).
- Participation in a riot or an attempt or commission of a felony.

These limitations do not apply if the loss is caused by:

- An infection, which results directly from the injury.
- Surgery needed because of the injury.

\* Benefit amount may vary depending on the terms of your union contract.

### *Submitting Claims*

#### **For Survivor's Benefits**

To receive survivor's benefits under Basic Life Insurance Plan, Optional Employee Group Term Life Plan, or Voluntary Life Insurance Plan, your beneficiary must complete and submit the appropriate Statement of Claim form and provide a certified death certificate to the Benefits Service Center within one year of the death.

If you were totally disabled at the time of your death and American Water was continuing your coverages at no cost to you, your beneficiary may be required to submit proof that total disability was continuous up to the date of your death.

#### **For AD&D Benefits**

To receive AD&D benefits, you must complete and submit the appropriate Statement of Claim form and provide proof documenting your loss to the Benefits Service Center within 30 days after the loss occurs. In some cases, you may be requested to undergo an independent medical examination before benefits can be paid.

#### **How Benefits Are Paid**

Approved survivors' and AD&D benefits are paid in a lump sum. However, other payment options may be available from MetLife. The Benefits Service Center will provide information about optional payment methods when you or your beneficiary are eligible to receive benefits.

*Employee Assistance  
Program (EAP)*



## *Employee Assistance Program*

The Employee Assistance Program (EAP), run by Carebridge, provides the support you need to deal with the variety of challenges you may face – financial, legal, family, emotional, etc. All EAP services are free and confidential for you and your dependents.

Carebridge also provides a Website [www.myliferesource.com](http://www.myliferesource.com), which puts a wealth of resources right at your fingertips. The Universal LifeHelps Library is one of the most extensive resources on the Web with over 1,474 Resource Centers centered on the five major areas of modern life: Myself, My Relationships, My Daily Life Concerns, My Wellness and My Work. In addition, you will have access to legal documents and help finding service providers (e.g., childcare locations). You can visit the new, improved Carebridge Web site at [www.myliferesource.com](http://www.myliferesource.com). When visiting for the first time, enter the American Water organization code (HXSBJ) to register for your account.

You don't have to access the Internet to benefit from Carebridge services. You can contact an EAP counselor by phone 24 hours a day, seven days a week at 1-800-437-0911.

*Additional Plan Information*

### *Additional Plan Information*

■ **Plan Sponsor**

American Water Works Company, Inc.  
1025 Laurel Oak Road  
Voorhees, NJ 08043

■ **Plan Name** – Group Insurance Plan of American Water Works Company, Inc. and Designated Subsidiaries and Affiliates

■ **Employer Identification Number** – 51-0063696

■ **Plan Number** – 501

■ **Effective Date of this Summary Plan Description**

January 1, 2006

■ **Plan Year**

January 1 through December 31st

■ **Type of Plan**

Health and Welfare Benefit Plan, providing the following benefits: medical, dental, prescription, vision, employee assistance program, disability, life and accident insurance and flexible spending accounts. The medical, dental, prescription, vision and health care spending account are provided under a "group health plan" within the meaning of federal law.

■ **Type of Administration**

Self-Insured/Administrative Services Contract/Fully Insured

■ **Plan Administrator**

Senior Vice President, Human Resources  
American Water  
1025 Laurel Oak Road  
Voorhees, NJ 08043  
(856) 346-8200

■ **Agent for Service of Legal Process**

The Secretary  
American Water  
1025 Laurel Oak Road  
Voorhees, NJ 08043  
(856) 346-8200

- **Source of Contributions**

Employer and Employee

- **Appeals Administrator**

Retirement / Benefits Committee  
American Water  
1025 Laurel Oak Road  
Voorhees, NJ 08043  
(856) 346-8200

- **Unions**

A complete list of sponsoring unions may be obtained by participants upon written request and is available for examination upon request.

### *Plan Notices*

#### Medicare Part D Notice

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.

#### Medicare Part B Enrollment

The following information comes from <http://questions.medicare.gov>, The Official U.S. Government Site for People with Medicare.

#### **Can I delay Medicare Part B enrollment without paying higher premiums?**

Yes. In certain cases, you can delay your Medicare Part B enrollment without having to pay higher premiums. If you didn't take Medicare Part B when you were first eligible because you or your spouse were working and had group health plan coverage through your or your spouse's employer or union, you can sign up for Medicare Part B during a Special Enrollment Period. You can sign up:

- Anytime you are still covered by the employer or union group health plan through your or your spouse's current or active employment, or
- During the 8 months following the month the employer or union group health plan coverage ends or when the employment ends (whichever is first).

If you are disabled and working (or you have coverage from a working family member), the Special Enrollment Period rules also apply.

**Effective date if you sign up during a Special Enrollment Period**

If you enroll in Medicare Part B while covered by the group health plan or during the first full month after coverage ends, your Medicare Part B coverage starts on the first day of the month you enroll. You also can delay the start date for Medicare Part B coverage until the first day of any of the following 3 months.

If you enroll during any of the 7 remaining months of the Special Enrollment Period, your Medicare Part B coverage begins the month after you enroll.

**Remember:** If you do not enroll in Medicare Part B during your Special Enrollment Period, you'll have to wait until the next General Enrollment Period, which is January 1 through March 31 of each year. You may then have to pay a higher Medicare Part B premium because you could have had Medicare Part B and did not take it. Call the Social Security Administration at (800) 772-1213 for more information or to enroll in Medicare. You can visit the Social Security web site at [www.socialsecurity.gov](http://www.socialsecurity.gov).

*Amendment or Termination of the Plan*

**The Right to  
Amend or  
Terminate the  
Plan**

American Water reserves the right to amend all or any of our employee benefit plans at any time, including the right to change eligibility criteria or program costs and the right to restrict or eliminate benefits provided. The decision to change or end the plans may be caused by changes in federal or state laws governing benefits, the requirements of the Internal Revenue Code or ERISA, or any other reason.

The authority to make any such changes to the Plan generally rests with the Board of Directors of American Water or its designee, although the Plan Administrator may also change the Plan as required by law or in a manner which will not result in a material cost.

Some of the employees who participate in this Plan do so under the terms of collective bargaining agreements. The Company takes its obligations under those agreements very seriously and will, as required either by the Company's contractual agreements or by law, negotiate changes to the Plan affecting union members with those unions whose members participate in the Plan.

You will be notified if any material changes are made to the Plan or if it is terminated. No amendment, termination, or partial termination of the Plan will affect claims incurred for which items or services have been provided before the date of amendment, termination, or partial termination.

---

### *Filing a Claim*

The claim-filing procedures for each type of benefit are outlined in the individual sections describing the benefits. In general, you and your eligible dependents or designated beneficiary (when applicable) must file a written claim on the proper form. You can obtain the necessary claim forms from your Benefits Service Center.

### *Claim Determination and Appeals Process*

The contracts, booklets, and other materials that describe a particular benefit under the Plan will generally contain a specific set of claims and appeals procedures that you must follow to make a claim to receive that particular benefit and/or to appeal a denied claim for that particular benefit. Although these separate claims and appeals procedures will be very similar in most respects, there may be important differences. Because of this, you should follow the specific claims and appeals procedures for a particular benefit very carefully. If the booklets and other materials that describe a particular benefit do not contain a specific set of claims and appeals procedures, the Plan's default procedures as described below will apply. If you have any questions about which set of claims and appeals procedures to follow or any other questions about making a claim, you should contact the Plan Administrator immediately.

For purposes of this section of the SPD describing the Plan's default claims and appeals procedures, the third parties to whom the Plan Administrator has delegated the authority to review and evaluate claims (in the case of the self-insured plans) and the insurance carriers (in the case of the insured plans) shall be referred to as the "Claims Administrator" at the initial claim level and the "Appeals Administrator" at the appeal level.

A request for benefits is a "claim" subject to these procedures only if you or your authorized representative file it in accordance with the Plan's claim filing guidelines. In general, claims must be filed in

writing (except urgent care claims, which may be made orally) with the applicable provider. Any claim that does not relate to a specific benefit under the Plan (for example, a general eligibility claim) must be filed with the Plan Administrator at the address set forth in the "Additional Information" section on page 158. A request for prior approval of a benefit or service where prior approval is not required under the Plan is not a "claim" under these rules. Similarly, a casual inquiry about benefits or the circumstances under which benefits might be paid under the Plan is not a "claim" under these rules, unless it is determined that your inquiry is an attempt to file a claim. If a claim is received but there is not enough information to allow the Claims Administrator to process the claim, you will be given an opportunity to provide the missing information.

If you want to bring a claim for benefits under the Plan, you may designate an authorized representative to act on your behalf as long as you provide written notice of such designation to the Claims Administrator and/or the Appeals Administrator identifying such authorized representative. In the case of a claim for medical benefits involving urgent care, a health care professional with knowledge of your medical condition may act as your authorized representative with or without prior notice.

### **Claims Not Involving Health Benefits**

In the case of a claim not involving health benefits (e.g., Life, AD&D, STD and Dependent Care Spending Account), initial claims for benefits under the Plan should be made by you in writing to the Claims Administrator.

#### **Time Periods for Responding to Initial Claims**

If you bring a claim for benefits under the Plan, the Claims Administrator will respond to you within 90 days (45 days for a claim involving disability benefits) after receipt of the claim. For claims not involving disability benefits, if the Claims Administrator determines that an extension is necessary due to matters beyond the control of the Plan, the Claims Administrator will notify you within the initial 90-day period that up to an additional 90 days is needed to review your claim. In the case of a claim involving disability benefits, the Claims Administrator will notify you within the initial 45-day period that up to an additional 30 days is needed to review your claim. If the Claims Administrator determines that additional time is necessary to review your claim for disability benefits, the Claims Administrator may notify you of an additional 30-day extension.

#### **Notice and Information Contained in Notice Denying Initial Claim**

If the Claims Administrator denies your claim (in whole or in part), the Claims Administrator will provide you with written notice of the denial. This notice will include the following:

- Reason for the denial - the specific reason or reasons for the denial;
- Reference to Plan provisions - reference to the specific Plan provisions on which the denial is based;
- Description of additional material - a description of any additional material or information necessary for you to substantiate your claim and an explanation as to why such information is necessary;
- Description of any internal rules - in the case of any claim involving disability benefits, a copy of any internal rule, guideline, protocol, or other similar criterion relied upon in making the initial determination or a statement that such a rule, guideline, protocol, or other criterion was relied upon in making the determination and that a copy of such rule will be provided to you free of charge at your request; and
- Description of claims appeals procedures - a description of the Plan's appeals procedures and the time limits applicable for such procedures, including a statement that you are eligible to bring a civil action in Federal court under Section 502 of ERISA to appeal any adverse decision on appeal.

**Appealing a Denied Claim for Benefits**

If the Claims Administrator denies your initial claim for benefits, you may appeal the denial by filing a written request with the Appeals Administrator within 60 days (180 days in the case of a claim involving disability benefits) after you receive the notice denying your initial claim for benefits. If you decide to appeal a denied claim for benefits, you will be able to submit written comments, documents, records, and other information relating to your claim for benefits (regardless of whether such information was considered in your initial claim for benefits) to the Appeals Administrator for review and consideration. You will also be entitled to receive, upon request and free of charge, access to, and copies of all documents, records, and other information relevant to your appeal.

**Time Periods for Responding to Appealed Claims**

If you appeal a denied claim for benefits under the Plan, the Appeals Administrator will respond to you within 60 days (45 days in the case of a claim involving disability benefits) after receipt of the claim. If the Appeals Administrator determines that an extension is necessary due to matters beyond the control of the Plan, the Appeals Administrator will notify you within the initial 60-day period (the initial 45-day period in the case of a claim involving disability benefits) that up to an additional 60 days (45 days in the case of a claim involving disability benefits) is needed to review your claim.



**Notice and Information Contained in Notice Denying Appeal**

If the Appeals Administrator denies your claim (in whole or in part), the Appeals Administrator will provide you with written notice of the denial. This notice will include the following:

- Reason for the denial - the specific reason or reasons for the denial;
- Reference to Plan provisions - reference to the specific Plan provisions on which the denial is based;
- Statement of entitlement to documents - a statement that you are entitled to receive, upon request and free of charge, access to and copies of, all documents, records and other information that is relevant to your claim and/or appeal for benefits;
- Description of any internal rules - in the case of a claim involving disability benefits, a copy of any internal rule, guideline, protocol, or other similar criterion relied upon in making the appeal determination or a statement that such a rule, guideline, protocol, or other criterion was relied upon in making the appeal determination and that a copy of such rule will be provided to you free of charge at your request; and
- Statement of right to bring action - a statement that you are entitled to bring a civil action in Federal court under Section 502 of ERISA to pursue your claim for benefits.

The decision of the Appeals Administrator shall be final and conclusive on all persons claiming benefits under the Plan, subject to applicable law. If you challenge the decision of the Appeals Administrator, a review by a court of law will be limited to the facts, evidence and issues presented during the claims procedure set forth above. The appeal process described herein must be exhausted before you can pursue the claim in Federal court. Facts and evidence that become known to you after having exhausted the appeals procedure may be submitted for reconsideration of the appeal in accordance with the time limits established above. Issues not raised during the appeal will be deemed waived.

**Claims Involving  
Health Benefits**

In the case of a claim involving health benefits (e.g., Medical, Dental, Vision, Prescription Drug, Employee Assistance Program, and Health Care Spending Account), initial claims for benefits under the Plan should be made by you in writing to the Claims Administrator.

**Types of Claims**

There are several different types of claims that you may bring under the Plan. The Plan's procedures for evaluating claims (for example, the time limits for responding to claims and appeals) depend upon the

particular type of claim. The types of claims that you generally may bring under the Plan are as follows:

- **Pre-Service Claim** - A “pre-service claim” is a claim for a particular benefit under the Plan that is conditioned upon you receiving prior approval in advance of receiving the benefit. A pre-service claim must contain, at a minimum, the name of the individual for whom benefits are being claimed, a specific medical condition or symptom, and a specific treatment, service or product for which approval is being requested.
- **Post-Service Claim** - A “post-service claim” is a claim for payment for a particular benefit or for a particular service after the benefit or service has been provided. A post-service claim must contain the information requested on a claim form provided by the applicable provider. *Note: Claims under the Health Care Spending Account are always post-service claims.*
- **Urgent Care Claim** - An “urgent care claim” is a claim for benefits or services involving a sudden and urgent need for such benefits or services. A claim will be considered to involve urgent care if the Claims Administrator or a doctor with knowledge of your condition determines that the application of the claims review procedures for non-urgent claims (i) could seriously jeopardize your life or your health, or your ability to regain maximum function, or (ii) in your doctor’s opinion, would subject you to severe pain that cannot adequately be managed without the care or treatment that is the subject of the claim.
- **Concurrent Care Review Claim** - A “concurrent care review claim” is a claim relating to the continuation/reduction of an ongoing course of treatment.

#### **Time Periods for Responding to Initial Claims**

If you bring a claim for benefits under the Plan, the Claims Administrator will respond to your claim within the following time periods:

- **Post-Service Claim** - In the case of a post-service claim, the Claims Administrator shall respond to you within 30 days after receipt of the claim. If the Claims Administrator determines that an extension is necessary due to matters beyond the control of the Plan, the Claims Administrator will notify you within the initial 30-day period that the Claims Administrator needs up to an additional 15 days to review your claim. If such an extension is necessary because you failed to provide the information necessary to evaluate your claim, the notice of extension will describe the information that you need to provide to the Claims Administrator.

You will have no less than 45 days from the date you receive the notice to provide the requested information.

- **Pre-Service Claim** - In the case of a pre-service claim, the Claims Administrator shall respond to you within 15 days after receipt of the claim. If the Claims Administrator determines that an extension is necessary due to matters beyond the control of the Plan, the Claims Administrator will notify you within the initial 15-day period that the Claims Administrator needs up to an additional 15 days to review your claim. If such an extension is because you failed to provide the information necessary to evaluate your claim, the notice of extension will describe the information that you need to provide to the Claims Administrator. You will have no less than 45 days from the date you receive the notice to provide the requested information.
- **Urgent Care Claim** - In the case of an urgent care claim, the Claims Administrator shall respond to you within 72 hours after receipt of the claim. If the Claims Administrator determines that it needs additional information to review your claim, the Claims Administrator will notify you within 24 hours after receipt of the claim and provide you with a description of the additional information that it needs to evaluate your claim. You will have no less than 48 hours from the time you receive this notice to provide the requested information. Once you provide the requested information, the Claims Administrator will evaluate your claim within 48 hours after the earlier of the Claims Administrator's receipt of the requested information, or the end of the extension period given to you to provide the requested information. There is a special time period for responding to a request to extend an ongoing course of treatment if the request is an urgent care claim. For these types of claims, the Claims Administrator must respond to you within 24 hours after receipt of the claim by the Plan (provided, that you make the claim at least 24 hours prior to the expiration of the ongoing course of treatment).
- **Concurrent Care Review Claim** - If the Plan has already approved an ongoing course of treatment for you and contemplates reducing or terminating the treatment, the Claims Administrator will notify you sufficiently in advance of the reduction or termination of treatment to allow you to appeal the Claims Administrator's decision and obtain a determination on review before the treatment is reduced or terminated.

**Notice and Information Contained in Notice Denying Initial Claim**

If the Claims Administrator denies your claim (in whole or in part), the Claims Administrator will provide you with written notice of the denial (although initial notice of a denied urgent care claim may be provided to you orally). This notice will include the following:

- Reason for the denial - the specific reason or reasons for the denial;
- Reference to Plan provisions - reference to the specific Plan provisions on which the denial is based;
- Description of additional material - a description of any additional material or information necessary for you to substantiate your claim and an explanation as to why such information is necessary;
- Description of any internal rules - a copy of any internal rule, guideline, protocol, or other similar criterion relied upon in making the initial determination or a statement that such a rule, guideline, protocol, or other criterion was relied upon in making the appeal determination and that a copy of such rule will be provided to you free of charge at your request; and
- Description of claims appeals procedures - a description of the Plan's appeals procedures and the time limits applicable for such procedures (such description will include a statement that you are eligible to bring a civil action in Federal court under Section 502 of ERISA to appeal any adverse decision on appeal and a description of any expedited review process for urgent care claims).

#### **Appealing a Denied Claim for Benefits**

If the Claims Administrator denies your initial claim for benefits, you may appeal the denial by filing a written request (or an oral request in the case of an urgent care claim) with the Appeals Administrator within 180 days after you receive the notice denying your initial claim for benefits. If you decide to appeal a denied claim for benefits, you will be able to submit written comments, documents, records, and other information relating to your claim for benefits (regardless of whether such information was considered in your initial claim for benefits) to the Appeals Administrator for review and consideration. You will also be entitled to receive, upon request and free of charge, access to, and copies of, all documents, records, and other information that is relevant to your appeal.

#### **Time Periods for Responding to Appealed Claims**

If you appeal a denied claim for benefits, the Appeals Administrator will respond to your claim within the following time periods:

- Post-Service Claim - In the case of an appeal of a denied post-service claim, the Appeals Administrator shall respond to you within 60 days after receipt of the appeal.
- Pre-Service Claim - In the case of an appeal of a denied pre-service claim, the Appeals Administrator shall respond to you within 30 days after receipt of the appeal.

- Urgent Care Claim - In the case of an appeal of a denied urgent care claim, the Appeals Administrator shall respond to you within 72 hours after receipt of the appeal.
- Concurrent Care Review Claim - In the case of an appeal of a denied concurrent care review claim, the Appeals Administrator shall respond to you before the concurrent or ongoing treatment in question is reduced or terminated.

**Notice and Information Contained in Notice Denying Appeal**

If the Appeals Administrator denies your claim (in whole or in part), the Appeals Administrator will provide you with written notice of the denial (although initial notice of a denied urgent care claim may be provided to you orally or via facsimile or other similarly expeditious means of communication). This notice will include the following:

- Reason for the denial - the specific reason or reasons for the denial;
- Reference to Plan provisions - reference to the specific Plan provisions on which the denial is based;
- Statement of entitlement to documents - a statement that you are entitled to receive, upon request and free of charge, access to and copies of, all documents, records and other information that is relevant to your claim and/or appeal for benefits;
- Description of any internal rules - a copy of any internal rule, guideline, protocol, or other similar criterion relied upon in making the appeal determination or a statement that such a rule, guideline, protocol, or other criterion was relied upon in making the appeal determination and that a copy of such rule will be provided to you free of charge at your request; and
- Statement of right to bring action - a statement that you are entitled to bring a civil action in Federal court under Section 502 of ERISA to pursue your claim for benefits.

If the time limitations set forth have not been exceeded, no person may bring an action in a court of law unless the claims review procedure is exhausted and a final determination has been made. The decision of the Appeals Administrator shall be final and conclusive on all persons claiming benefits under the Plan, subject to applicable law. If you challenge the decision of the Appeals Administrator, a review by a court of law will be limited to the facts, evidence and issues presented during the claims procedure set forth above. The appeal process described herein must be exhausted before you can pursue the claim in federal court. Facts and evidence that become known to you after having exhausted the appeals procedure may be submitted for reconsideration of the appeal in accordance with the time limits

established above. Issues not raised during the appeal will be deemed waived.

## *Your Rights Under ERISA*

### **What Are Your Rights?**

The intent of this book is to meet the Summary Plan Description requirements of the Employee Retirement Income Security Act of 1974, as amended (ERISA). However, if there is a conflict between the information contained in the official Plan documents and the information contained in this book, the information in the Plan documents will take precedence.

Under ERISA, you are entitled to:

### **Receive Information About Your Plan and Benefits**

- Examine, without charge, at the plan administrator's office and at other specified locations, such as worksites and union halls, all documents governing the plan, including insurance contracts and collective bargaining agreements, and a copy of the latest annual report (Form 5500 Series) filed by the plan with the U.S. Department of Labor and available at the Public Disclosure Room of the Employee Benefits Security Administration.
- Obtain, upon written request to the plan administrator, copies of documents governing the operation of the plan, including insurance contracts and collective bargaining agreements, and copies of the latest annual report (Form 5500 Series) and updated summary plan description. The administrator may make a reasonable charge for the copies.
- Receive a summary of the plan's annual financial report. The plan administrator is required by law to furnish each participant with a copy of this summary annual report.

### **Continue Group Health Plan Coverage**

- Continue health care coverage for yourself, spouse, or dependents if there is a loss of coverage under the plan as a result of a qualifying event. You or your dependents may have to pay for such coverage. Review this summary plan description and the documents governing the plan on the rules governing your COBRA continuation coverage rights.

### **Prudent Actions by Plan Fiduciaries**

In addition to creating rights for plan participants ERISA imposes duties upon the people who are responsible for the operation of the employee benefit plan. The people who operate your plan, called "fiduciaries" of the plan, have a duty to do so prudently and in the interest of you and other plan participants and beneficiaries. No one, including your employer, or any other person, may fire you or

## Enforce Your Rights

otherwise discriminate against you in any way to prevent you from obtaining a welfare benefit or exercising your rights under ERISA.

If your claim for a benefit is denied or ignored, in whole or in part, you have a right to know why this was done, to obtain copies of documents relating to the decision without charge, and to appeal any denial, all within certain time schedules. Under ERISA, there are steps you can take to enforce the above rights. For instance, if you request a copy of plan documents or the latest annual report from the plan and do not receive them within 30 days, you may file suit in a Federal court. In such a case, the court may require the plan administrator to provide the materials and pay you up to \$110 a day until you receive the materials, unless the materials were not sent because of reasons beyond the control of the administrator.

If you have a claim for benefits that is denied or ignored, in whole or in part, you may file suit in a state or Federal court. In addition, if you disagree with the plan's decision or lack thereof concerning the qualified status of a medical child support order, you may file suit in Federal court. If it should happen that plan fiduciaries misuse the plan's money, or if you are discriminated against for asserting your rights, you may seek assistance from the U.S. Department of Labor, or you may file suit in a Federal court. The court will decide who should pay court costs and legal fees. If you are successful the court may order the person you have sued to pay these costs and fees. If you lose, the court may order you to pay these costs and fees, for example, if it finds your claim is frivolous.

## Assistance with Your Questions

If you have any questions about your plan, you should contact the plan administrator. If you have any questions about this statement or about your rights under ERISA, or if you need assistance in obtaining documents from the plan administrator, you should contact the nearest office of the Employee Benefits Security Administration, U.S. Department of Labor, listed in your telephone directory or the Division of Technical Assistance and Inquiries, Employee Benefits Security Administration, U.S. Department of Labor, 200 Constitution Avenue NW, Washington, D.C. 20210. You may also obtain certain publications about your rights and responsibilities under ERISA by calling the publications hotline of the Employee Benefits Security Administration.

## ERISA Claim Fiduciary

For the purposes of ERISA, all third party administrators and insurance carriers are fiduciaries, with complete authority to review all denied claims for benefits under this program. This includes, but is not limited to, the denial of certification of the medical necessity of hospital or medical treatment.

In exercising its fiduciary responsibility, the American Water Retirement / Benefits Committee shall have discretionary authority to determine whether and to what extent employees and beneficiaries are entitled to benefits, and to interpret any disputed or doubtful terms of the Plan. American Water Retirement / Benefits Committee shall be deemed to have properly exercised such authority unless it acts arbitrarily or capriciously.

Some of the employees who participate in this Plan do so under the terms of collective bargaining agreements. The Company takes its obligations under those agreements very seriously and will, as required either by the Company's contractual agreements or by law, negotiate changes to the Plan affecting union members with those unions whose members participate in the Plan.

### *Plan Benefits*

These benefits are provided by American Water. The following plans are self-insured benefits that are paid for directly by American Water:

- Standard Preferred Provider Organization (PPO) Plan
- Premium Preferred Provider Organization (PPO) Plan
- Exclusive Provider Organization (EPO) Plan
- Dental Plans
- Vision Plan
- Prescription Drug Program
- Short-Term Disability Plan
- Health Care Spending Account
- Dependent Care Spending Account

Horizon provides certain administrative services for the Preferred Provider Organization, the Exclusive Provider Organization and the Flexible Spending Account Plans. Caremark administers the Prescription Drug Program. Aetna provides certain administrative services for the Dental Plans and Short-Term Disability Plans.

American Water, Horizon, Caremark, Aetna and EyeMed reserve the right to interpret all Plan provisions as necessary and to make all determinations regarding benefits payable under these American Water Employee Benefit Plans.



The following plan is fully insured:

- Life Insurance Plan

### *Plan Documents*

In preparing this Summary Plan Description, American Water has attempted to avoid complex language and legal terms whenever possible. If a question should ever arise concerning the nature and extent of benefits under any aspect of American Water Group Insurance Plan, the actual legal Plan documents and not this Summary Plan Description, will govern.

### *Continuation of Health Coverage*

#### **Introduction**

This section contains important information about your right to COBRA continuation coverage, which is a temporary extension of coverage under the Plan. The right to COBRA continuation coverage was created by a federal law, the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA). COBRA continuation coverage can become available to you and to other members of your family who are covered under the Plan when you would otherwise lose your group health coverage. This section generally explains COBRA continuation coverage, when it may become available to you and your family, and what you need to do to protect the right to receive it. For more information about your rights and obligations under the Plan and under federal law, you should contact the Plan Administrator.

The Plan Administrator is Senior Vice President Human Resources, American Water, 1025 Laurel Oak Road, Voorhees, NJ 08043, (856) 346-8200. The Plan Administrator is responsible for administering COBRA continuation coverage.

#### **What is COBRA Continuation Coverage?**

COBRA continuation coverage is a continuation of Plan coverage when coverage would otherwise end because of a life event known as a “qualifying event.” Specific qualifying events are listed later in this notice. COBRA continuation coverage must be offered to each person who is a “qualified beneficiary.” A qualified beneficiary is someone

who will lose coverage under the Plan because of a qualifying event. Depending on the type of qualifying event, employees, spouses of employees, and dependent children of employees may be qualified beneficiaries. Under the Plan, qualified beneficiaries who elect COBRA continuation coverage must pay for COBRA continuation coverage.

If you are an employee, you will become a qualified beneficiary if you will lose your coverage under the Plan because either one of the following qualifying events happens:

- Your hours of employment are reduced, or
- Your employment ends for any reason other than your gross misconduct.

If you are the spouse of an employee, you will become a qualified beneficiary if you will lose your coverage under the Plan because any of the following qualifying events happens:

- Your spouse dies;
- Your spouse's hours of employment are reduced;
- Your spouse's employment ends for any reason other than his or her gross misconduct;
- Your spouse becomes enrolled in Medicare benefits (Part A, Part B, or both); or
- You become divorced or legally separated from your spouse.

Your dependent children will become qualified beneficiaries if they will lose coverage under the Plan because any of the following qualifying events happens:

- The parent-employee dies;
- The parent-employee's hours of employment are reduced;
- The parent-employee's employment ends for any reason other than his or her gross misconduct;
- The parent-employee becomes enrolled in Medicare benefits (Part A, Part B, or both);
- The parents become divorced or legally separated; or
- The child stops being eligible for coverage under the plan as a "dependent child."

**When is COBRA Coverage Available?**

The Plan will offer COBRA continuation coverage to qualified beneficiaries only after the Plan Administrator has been notified that a qualifying event has occurred. When the qualifying event is the end of employment or reduction of hours of employment, death of the employee, or the employee's becoming entitled to Medicare benefits (Part A, Part B, or both), the employer must notify the Plan Administrator of the qualifying event.

**You Must Give Notice of Some Qualifying Events**

For the other qualifying events (divorce or legal separation of the employee and spouse or a dependent child's losing eligibility for coverage as a dependent child), you must notify the Plan Administrator in writing within 60 days after the qualifying event occurs. You must send this notice to the Benefits Service Center, American Water, 131 Woodcrest Road, Cherry Hill, NJ 08003, along with documentation of the event.

**How Long Does COBRA Coverage Last?**

COBRA continuation coverage is a temporary extension of coverage. When the qualifying event is the death of the employee, the employee's becoming entitled to Medicare benefits (under Part A, Part B, or both), your divorce or legal separation, or a dependent child's losing eligibility as a dependent child, COBRA continuation coverage lasts for up to a total of 36 months. When the qualifying event is the end of employment or reduction of the employee's hours of employment, and the employee became entitled to Medicare benefits less than 18 months before the qualifying event, COBRA continuation coverage for qualified beneficiaries other than the employee lasts until 36 months after the date of Medicare entitlement. For example, if a covered employee becomes entitled to Medicare 8 months before the date on which his or her employment terminates, COBRA continuation coverage for the spouse and children can last up to 36 months after the date of Medicare entitlement, which is equal to 28 months after the date of the qualifying event (36 months minus 8 months). Otherwise, when the qualifying event is the end of employment or reduction of the employee's hours of employment, COBRA continuation coverage generally lasts for only up to a total of 18 months.

There are two ways in which this 18-month period of COBRA continuation coverage can be extended.

**Disability extension of 18-month period of continuation coverage.**

If you or anyone in your family covered under the Plan is determined by the Social Security Administration to be disabled and you notify the Plan Administrator in a timely fashion, you and your entire family may be entitled to receive up to an additional 11 months of COBRA continuation coverage, for a total maximum of 29 months. The disability would have to have started at some time before the 60<sup>th</sup> day

of COBRA continuation coverage and must last at least until the end of the 18-month period of continuation coverage. You must provide the Plan Administrator with notice of the Social Security Administration's determination within 60 days of the latest of (1) the date of the SSA's disability determination; (2) the date of the qualifying event; (3) the date on which the qualified beneficiary would lose coverage under the Plan; or (4) the date you are provided notice of your COBRA continuation coverage rights. Notice should be sent to the Benefits Service Center, American Water, 131 Woodcrest Road, Cherry Hill, NJ 08003, along with a copy of the determination received from the Social Security Administration.

**Second qualifying event extension of 18-month period of continuation coverage.** If your spouse or dependent children experience another qualifying event while receiving 18 or 29 months of COBRA continuation coverage, the spouse and dependent children can get up to 36 total months of COBRA continuation coverage, if written notice of the second qualifying event is properly given to the Plan Administrator. This extension is available if the employee or former employee dies, becomes entitled to Medicare benefits (under Part A, Part B, or both), or gets divorced or legally separated, or if the dependent child stops being eligible under the Plan as a dependent child, but only if the event would have caused the spouse or dependent child to lose coverage under the Plan had the first qualifying event not occurred. If the second qualifying event is divorce or legal separation or the dependent child ceasing to be eligible under the Plan, written notice must be sent to the Benefits Service Center, American Water, 131 Woodcrest Road, Cherry Hill, NJ 08003, along with documentation of the second qualifying event.

**How Do You  
Elect COBRA  
Coverage?**

To elect continuation coverage, you must complete an election form supplied by the Plan Administrator within 60 days of the date you receive notice of your COBRA continuation coverage rights. Each qualified beneficiary has a separate right to elect continuation coverage. For example, the employee's spouse may elect continuation coverage even if the employee does not. Continuation coverage may be elected for only one, several, or for all dependent children who are qualified beneficiaries. A parent may elect to continue coverage on behalf of any dependent children. The employee or the employee's spouse can elect continuation coverage on behalf of all of the qualified beneficiaries.

**How Much Does  
COBRA  
Coverage Cost?**

Generally, each qualified beneficiary may be required to pay the entire cost of continuation coverage. The amount a qualified beneficiary may be required to pay may not exceed 102% (or, in the case of an extension of continuation coverage due to a disability, 150%) of the

cost to the group health plan (including both employer and employee contributions) for coverage of a similarly situated plan participant or beneficiary who is not receiving continuation coverage. The required payment for each continuation coverage period for each option is described in this notice.

**Special Rules for  
the Health Care  
Spending  
Account**

COBRA coverage will consist of the Health Care Spending Account coverage in force at the time of the qualifying event (i.e., the elected annual limit reduced by expenses reimbursed up to the time of the qualifying event). The use-it-or-lose-it rule will continue to apply, so any unused amounts will be forfeited at the end of the Plan Year, and COBRA coverage will terminate at the end of the Plan Year. Under the special grace period rule described on page 122, if you make all required COBRA premium payments through December 31, expenses incurred for the period January 1 – March 15 of the following calendar year can be applied against any remaining balance in your Health Care Spending Account. Expenses must be submitted by April 30 of the year following the year in which COBRA coverage commenced.

Unless otherwise elected, all qualified beneficiaries who were covered under the Health Care Spending Account will be covered together for Health Care Spending Account COBRA coverage. However, each qualified beneficiary could alternatively elect separate COBRA coverage to cover that beneficiary only, with a separate Health Care Spending Account annual limit and a separate premium.

**Keep Your Plan  
Informed of  
Address Changes**

In order to protect your family's rights, you should keep the Plan Administrator informed of any changes in the addresses of family members. You should also keep a copy, for your records, of any notices you send to the Plan Administrator.

**If You Have  
Questions**

If you have questions about your COBRA continuation coverage, you should contact the Benefits Service Center, 131 Woodcrest Road, Cherry Hill, NJ 08003, (866) 888-8269, or you may contact the nearest Regional or District Office of the U.S. Department of Labor's Employee Benefits Security Administration (EBSA). Addresses and phone numbers of Regional and District EBSA Offices are available through EBSA's website at [www.dol.gov/ebsa](http://www.dol.gov/ebsa).

---

*Conversion*

If any coverage (other than Health Care Spending Account coverage) being continued under COBRA terminates because the end of the

maximum continuation period has been reached, any Conversion Privilege will be available at the end of that period on the same terms as upon termination of employment or ceasing to be in an Eligible Class.

---

*Continuation of Coverage During an  
Approved Leave of Absence Granted to  
Comply With Federal Law*

This continuation of coverage section applies only for the period of any approved family or medical leave (approved FMLA leave) required by the Family and Medical Leave Act of 1993 (FMLA). If American Water grants you an approved FMLA leave for a period in excess of the period required by FMLA, any continuation of coverage during that excess period will be subject to prior written agreement between the appropriate carriers and American Water.

If American Water grants you an approved FMLA leave in accordance with FMLA, you may, during the continuance of such approved FMLA leave, continue any coverage you and your eligible dependents have under the American Water Plan at the time the leave commences.

Non-FMLA leaves, and benefits during such leaves, will be administered in accordance with specific leave policies established by American Water.

At the time you request the leave, you must agree to make any contributions required by American Water to continue coverage. At the time your leave begins, you will be advised on how to make payments. American Water will continue to make its contributions toward such coverage.

If any coverage you are allowed to continue has reduction rules applicable by reason of age or retirement, the coverage will be subject to such rules while you are on FMLA leave.

If you acquire a new dependent while your coverage is continued during an approved FMLA leave, the dependent will be eligible for the continued coverage on the same terms as would be applicable if you were actively at work, not on an approved FMLA leave.

Coverage will not be continued beyond the first to occur of:

- The date you are required to make any contribution and you fail to do so;

Maximum  
Length of  
Coverage

- The date American Water determines your approved FMLA leave is terminated;
- The date the coverage involved discontinues as to your Eligible Class.

Any coverage being continued for a dependent will not be continued beyond the date it would otherwise terminate.

**When FMLA  
Leave Terminates**

If health care coverage terminates because your approved FMLA leave is deemed terminated by American Water, you may, on the date of such termination, be eligible for Continuation Under Federal Law on the same terms as though your employment terminated, other than for gross misconduct, on such date.

**If You Return to  
Work**

If you return to work for American Water following the date American Water determines the approved FMLA leave is terminated, your coverage under the group contract will be in force as though you had continued in active employment rather than going on an approved FMLA leave, provided you make request for such coverage within 31 days of the date American Water determines the approved FMLA leave to be terminated. If you do not make such request within 31 days, you will not have a chance to re-enroll before the next Open Enrollment period.

*Confidentiality of Protected Health  
Information*

Title II of the Health Insurance Portability and Accountability Act of 1996 and the privacy regulations issued thereunder (collectively called "HIPAA") requires group health plans to protect the confidentiality of your private health information. This Plan will not use or disclose information that is protected by HIPAA ("Protected Health Information") except as necessary for treatment, payment, health care operations, and plan administration functions, or as otherwise permitted or required by law, without your written authorization. According to the law, the Plan has required all of its Business Associates to comply with the HIPAA privacy rules.

Before this Plan may disclose, or permit one of its agents or contractors to disclose, Protected Health Information ("PHI") to the Company, the Plan will require the Company to:

- certify that the information is necessary in connection with plan administration functions or other permitted functions performed or to be performed by the Company;
- amend the Plan documents and provide certification of amendment to give assurances that the Company will use and disclose the information solely in connection with such plan administration or other permitted functions; and
- not use or further disclose PHI for employment-related actions or decisions or in connection with any other benefit or employee benefit plan of the Company without your authorization.

Under HIPAA, you have certain rights with respect to your PHI, including the right to see and copy the information, to receive an accounting of certain disclosures of the information and, under certain circumstances, to amend the information. You also have the right to file a complaint with the Plan or with the Secretary of the Department of Health and Human Services if you believe your rights under HIPAA have been violated.



*List of Contacts*

<b>American Water Benefit Contacts</b>		
<b>Carrier</b>	<b>Claims Administrator</b>	<b>Phone</b>
<b>Medical</b>		
Horizon	Horizon Blue Cross Blue Shield of New Jersey PO Box 1219 Newark, NJ 07101 <a href="http://www.horizonblue.com/nationalaccounts">www.horizonblue.com/nationalaccounts</a>	(800) 355-BLUE (2583)
<b>Dental</b>		
Aetna	Aetna P. O. Box 14094 Lexington, KY 40512-4094 <a href="http://www.aetna.com">www.aetna.com</a>	(877) 238-6200
<b>Vision</b>		
EyeMed	Before enrollment: <a href="http://www.enrollwitheyemed.com/access">www.enrollwitheyemed.com/access</a> After enrollment: <a href="http://www.eyemedvisioncare.com">www.eyemedvisioncare.com</a>	(866) 939-3633
<b>Flexible Spending Accounts</b>		
Horizon	Horizon Blue Cross Blue Shield of New Jersey P. O. Box 1369 Newark, NJ 07101-1369 <a href="http://www.horizonblue.com/fsa">www.horizonblue.com/fsa</a>	(800) 224-4426
<b>Life and AD&amp;D</b>		
MetLife	Call the Benefits Service Center	(866) 888-8269
<b>Disability</b>		
Actua Managed Disability	Aetna P. O. Box 14553 Lexington, KY 40412-4553 <a href="http://www.aetna.com">www.aetna.com</a>	(800) 488-2386
<b>Employee Assistance Program</b>		
Carebridge	Carebridge Corporation 40 Lloyd Avenue Malvern, PA 19355 <a href="http://www.mylifefsource.com">www.mylifefsource.com</a> Access Code: HXSBJ	(800) 437-0911 (610) 993-0955
<b>Benefits Service Center</b>		
131 Woodcrest Road Cherry Hill, NJ 08003 (866) 888-8269		

## *Glossary*

## *Glossary*

The following definitions of certain words and phrases will help you understand the benefits to which the definitions apply. Some definitions which apply only to a specific benefit appear in the benefit section. If a definition appears in a benefit section and also appears in the Glossary, the definition in the benefit section will apply in lieu of the definition in the Glossary.

### **Room and Board Charges**

Charges made by an institution for room and board and other necessary services and supplies. They must be made regularly at a daily or weekly rate.

### **Skilled Nursing/Convalescent Facility**

An institution that:

- Is licensed to provide, and does provide, the following on an inpatient basis for persons convalescing from illness or injury:
  - professional nursing care by an RN, or by an LPN directed by a full-time RN, and
  - physical restoration services to help patients to meet a goal of self-care in daily living activities.
- Provides 24-hour-a-day nursing care by licensed nurses directed by a full-time RN.
- Is supervised full-time by a doctor or RN.
- Keeps a complete medical record on each patient.
- Has a utilization review plan.
- Is not mainly a place for rest, for the aged, for drug addicts, for alcoholics, for mentally retarded persons, for custodial or educational care, or for care of mental disorders.
- Makes charges for services rendered.

### **Copay**

A fee charged to a person for Covered Medical Expenses, as specified in the applicable Summary of Coverage.

### **Course of Treatment**

A planned program of services or supplies furnished by a health care provider. The program must be:

- In connection with the diagnosis and treatment of an injury or illness, and

- Of definite duration.

### **Custodial Care**

Services and supplies furnished to a person mainly to help him or her in the activities of daily life, including room and board and other institutional care. The person does not have to be disabled. These services and supplies are custodial care without regard to:

- By whom they are prescribed, or
- By whom they are recommended, or
- By whom they are performed.

### **Dentist**

A legally qualified dentist, or a doctor who is licensed to do the dental work he or she performs.

### **Directory**

A listing of Network Providers in the Service Area covered under this Plan that is available to all employees covered under the Medical Plans.

### **Doctor**

A legally qualified, licensed doctor.

### **Emergency Care**

The first care given in a hospital's emergency room after a sudden and, at the time, unexpected change in a person's physical or mental condition such that:

- Care cannot safely and adequately be provided other than in a hospital, or
- Adequate care is not available at the time and place it is needed.

### **Emergency Condition**

The sudden and, at that time, unexpected onset of a change in a person's physical or mental condition which, if the procedure or treatment were not performed right away could reasonably be expected to result in:

- Loss of life or limb, or
- Significant impairment to bodily function, or
- Permanent dysfunction of a body part.

### **Home Health Care Agency**

An agency that:

- Mainly provides skilled nursing and other therapeutic services,

- Is associated with a professional group which makes policy (this group must have at least one doctor and one RN),
- Has full-time supervision by a doctor or RN,
- Keeps complete medical records on each person,
- Has a full-time administrator, and
- Meets licensing standards.

#### **Home Health Care Plan**

A plan that provides for care and treatment of an illness or injury. The care and treatment must be:

- Prescribed in writing by the attending doctor, and
- An alternative to confinement in a hospital or skilled nursing/convalescent facility.

#### **Hospice Care**

Care given to a terminally ill person by or under arrangements with a Hospice Care Agency as part of a Hospice Care Program.

#### **Hospice Care Agency**

An agency or organization which:

- Has Hospice Care available 24 hours a day.
- Meets any licensing or certification standards set forth by the jurisdiction where it is.
- Provides:
  - skilled nursing services,
  - medical social services,
  - psychological and dietary counseling, and
  - bereavement counseling for the immediate family.
- Provides or arranges for other services which include:
  - services of a doctor,
  - physical or occupational therapy,
  - part-time home health aide services which mainly consist of caring for terminally ill persons, and
  - inpatient care in a facility when needed for pain control and acute and chronic symptom management.
- Has personnel which include at least:
  - one doctor,
  - one RN,

- one licensed or certified social worker employed by the Agency, and
- one pastoral or other counselor.
- Establishes policies governing the provision of Hospice Care.
- Assesses the patient's medical and social needs.
- Develops a Hospice Care Program to meet those needs.
- Provides an ongoing quality assurance program. This includes reviews by doctors, other than those who own or direct the Agency.
- Permits all area medical personnel to utilize its services for their patients.
- Keeps a medical record on each patient.
- Utilizes volunteers trained in providing services for non-medical needs.
- Has a full-time administrator.

#### **Hospice Care Facility**

A facility, or a distinct part of one, which:

- Mainly provides inpatient Hospice Care to terminally ill persons.
- Charges its patients.
- Meets any licensing or certification standards set forth by the jurisdiction where it is.
- Keeps a medical record on each patient.
- Provides an ongoing quality assurance program; this includes reviews by doctors other than those who own or direct the facility.
- Is run by a staff of doctors; at least one such doctor must be on call at all times.
- Provides 24-hour-a-day nursing services under the direction of an RN
- Has a full-time administrator.

#### **Hospice Care Program**

A written plan of Hospice Care, which:

- Is established by and reviewed from time to time by:
  - a doctor attending the person, and
  - appropriate personnel of a Hospice Care Agency.
- Is designed to provide palliative and supportive care to terminally ill persons, and supportive care to their families.

- Includes an assessment of the person's medical and social needs, and a description of the care to be given to meet those needs.

### **Hospital**

A place that:

- Provides mainly inpatient facilities for the surgical and medical diagnosis, treatment, and care of injured and sick persons.
- Is supervised by a staff of doctors.
- Provides 24-hour-a-day RN services.
- Is not mainly a place for rest, for the aged, for drug addicts, for alcoholics, or a nursing home
- Makes charges for services rendered.

### **In-Network Care**

A health care service or supply furnished by a Network Provider.

### **LPN**

A licensed practical nurse.

### **Mental Disorder**

An illness commonly understood to be a mental disorder whether or not it has a physiological or organic basis and for which treatment is generally provided by or under the direction of a mental health professional such as a psychiatrist, a psychologist, or a psychiatric social worker. A mental or nervous disorder includes, but is not limited to:

- Alcoholism and drug abuse
- Schizophrenia
- Bipolar disorder
- Pervasive mental developmental disorder (Autism)
- Panic disorder
- Major depressive disorder.
- Psychotic depression
- Obsessive compulsive disorder
- Mental disorders will not include alcoholism and drug abuse if a separate benefit applies to treatment of alcoholism and drug abuse.

### **Necessary**

A service or supply furnished by a particular provider is necessary if Horizon determines that it is appropriate for the diagnosis, care, or treatment of the illness or injury involved.

To be appropriate, the service or supply must:

- Be care or treatment, as likely to produce a significant positive outcome as, and no more likely to produce a negative outcome than, any alternative service or supply, both as to the illness or injury involved and the person's overall health condition,
- Be a diagnostic procedure, indicated by the health status of the person and be as likely to result in information that could affect the course of treatment as, and no more likely to produce a negative outcome than, any alternative service or supply, both as to the illness or injury involved and the person's overall health condition, and
- As to diagnosis, care, and treatment be no more costly (taking into account all health expenses incurred in connection with the service or supply) than any alternative service or supply that meets the above tests

In determining whether a service or supply is appropriate under the circumstances, Horizon will take into consideration:

- Information provided on the affected person's health status;
- Reports in peer reviewed medical literature;
- Reports and guidelines published by nationally recognized health care organizations that include supporting scientific data;
- Generally recognized professional standards of safety and effectiveness in the United States for diagnosis, care, or treatment;
- The opinion of health professionals in the generally recognized health specialty involved; and
- Any other relevant information brought to Horizon's attention.

In no event will the following services or supplies be considered to be necessary:

- Those that do not require the technical skills of a medical, mental health, or dental professional;
- Those furnished mainly for the personal comfort or convenience of the person, any person who cares for him or her, any person who is part of his or her family, any health care provider or health care facility;
- Those furnished solely because the person is an inpatient on any day on which the person's illness or injury could safely and adequately be diagnosed or treated while not confined; or
- Those furnished solely because of the setting if the service or supply could safely and adequately be furnished in a doctor's or a dentist's office or other less costly setting.



### **Negotiated Charge**

The maximum charge a Network Provider has agreed to make as to any service or supply for the purpose of the benefits under this Plan.

### **Network Provider**

A health care provider that has contracted to furnish services or supplies for a Negotiated Charge, but only if the provider is, with Horizon's consent, included in the Directory as a Network Provider for:

- The service or supply involved, and
- The class of employees of which you are a member.

### **Non-Occupational Illness**

A non-occupational illness is an illness that does not:

- arise out of (or in the course of) any work for pay or profit, or
- result in any way from an illness that does.

An illness will be deemed to be non-occupational regardless of cause if proof is furnished that the person:

- is covered under any type of Workers' Compensation law, and
- is not covered for that illness under such law.

### **Non-Occupational Injury**

A non-occupational injury is an accidental bodily injury that does not:

- Arise out of (or in the course of) any work for pay or profit, or
- Result in any way from an injury, which does.

### **Orthodontic Treatment**

Any:

- Medical service or supply, or
- Dental service or supply, furnished to prevent or to diagnose or to correct a misalignment:
  - Of the teeth, or
  - Of the bite, or
  - Of the jaws or jaw joint relationship, whether or not for the purpose of relieving pain.

Not included is:

- The installation of a space maintainer, or

- A surgical procedure to correct malocclusion.

**Out-of-Network**

A health care service or supply furnished by a health care provider that is not Network.

**Out-of-Network Provider**

A health care provider that has not contracted to furnish services or supplies at a Negotiated Charge.

**Reasonable and Customary Charge**

Only that part of a charge considered “reasonable” is covered. The reasonable charge for a service or supply is the lower of:

- The provider’s usual charge for furnishing it, or
- The charge Horizon determines to be the prevailing charge level made for it in the geographic area where it is furnished.

In determining the reasonable charge for a service or supply that is unusual, not often provided in the area, or provided by only a small number of providers in the area, Horizon may take into account such factors as:

- The complexity of the service or supply,
- The degree of skill needed,
- The type of specialty of the provider,
- The range of services or supplies provided by a facility, and
- The prevailing charge in other areas.

**RN**

A registered nurse.

**Semi-Private Rate**

The charge for room and board, which an institution applies to the most beds in its semi-private rooms with two or more beds. If there are no such rooms, Horizon will figure the rate. It will be the rate most commonly charged by similar institutions in the same geographic area.

**Service Area**

The geographic area in which Network Providers for this Plan are located, as determined by Horizon.

**Terminally Ill**

A medical prognosis of six months or less to live.

**Totally Disabled**

“Totally disabled” means that because of injury or illness:

- You are unable to engage in your customary occupation and are not working for pay or profit.
- Your dependent is unable to engage in most of the normal activities of a person of like age and sex in good health.

**KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2010-00036  
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

---

**Witness:** Sheila Miller

22. a. Provide, for each major functional plant property group or account in the format shown in Schedule 5, the following:
- (1) Plant beginning balances;
  - (2) Plant ending balances;
  - (3) Gross additions occurring in the forecasted test period;
  - (4) Retirements occurring in the forecasted test period; and
  - (5) Transfers for Kentucky-American occurring in the forecasted test period.
- b. For any account in which transfers regularly occur in the normal course of business, provide a general description of the nature of the transfers.

**Response:**

- a. Refer to Schedule B-2.3 of Exhibit 37 of the Company's filing.  
For the electronic file refer to KAW\_APP\_EX37B\_022610.pdf.
- b. There were no transfers.

For the electronic version of this document, refer to KAW\_R\_PSCDR1#22\_031610.pdf.

**KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2010-00036  
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

---

**Witness:** Michael Miller/Nick Rowe

23. Provide, in the format shown in Schedule 6 for each property leased to the utility or improvement to leased property, the following:
- a. An identification or reference number;
  - b. A description of the property's type and use;
  - c. The name of the lessor;
  - d. The frequency of lease payments;
  - e. The amount of each lease payment;
  - f. The original value of the property, together with annual lease payments; and
  - g. An explanation of the method that Kentucky-American uses to capitalize the lease payment.

**Response:**

Please see attached.

For the electronic version, refer to KAW\_R\_PSCDR1#23\_031610.pdf.

Leased Property  
(Total Property)  
As of March 8, 2010

Data: X Base Period\_Forecasted Period  
 Type of Filing: X Original\_Updated\_Revised  
 Workpaper Reference NO(s): \_\_\_\_\_

Schedule 6  
 Page 1 of 5  
 Witness Responsible:  
 Mike Miller

Identification or Reference Number	Description of Type and Use of Property	Name of Lessor	Frequency of Payment	Amount of Lease Payment	Dollar* Value of Property Involved	Explain Method of Capitalization
DHK02768	Copier-Ky River Station	Canon	Monthly	\$131	\$6,289.92	Not Capitalized
MER07763	Copier-Administration	Canon	Monthly	\$270.28	\$12,973.44	Not Capitalized
DHK03365	Copier-Richmond Road Station	Canon	Monthly	\$131.04	\$6,289.92	Not Capitalized.
DHK02767	Copier-Customer Service	Canon	Monthly	\$131.04	\$6,289.92	Not Capitalized
CXA00881	Copier-Engineering	Canon	Monthly	\$252.46	\$12,118.08	Not Capitalized
DHK03277	Copier-Stock Bldg.	Canon	Monthly	\$131.04	\$6,289.92	Not Capitalized
N09071510	Postage Meter	Neopost	Monthly	\$213.33	\$3,000	Not Capitalized

Leased Property  
(Total Property)  
As of March 8, 2010

Data: X Base Period\_Forecasted Period  
Type of Filing: X Original\_Updated\_Revised  
Workpaper Reference NO(s): \_\_\_\_\_

Schedule 6  
Page 2 of 5  
Witness Responsible:  
Mike Miller

N/A	Owenton Office	Town of Owenton	N/A	Cost of Utilities Janitorial Services And Insurance	\$150,000	Not Capitalized
COL14022	Pipeline Crossing	CSX	Five Year Fee	\$50	\$1,000	Not Capitalized
COL19937	Pipeline Crossing	CSX	Two year	\$100	\$1,000	Not Capitalized
COL26263	Pipeline Crossing	CSX	Annual	\$100	\$1,000	Not Capitalized
COL240532	Pipeline Crossing	CSX	Annual	\$50	\$1,000	Not Capitalized
CSX4036091	Pipeline Crossing	CSX	N/A	\$250	\$1,000	Not Capitalized
CSX639630	Pipeline Crossing	CSX	Annual	\$2,600	\$20,000	Not Capitalized
CSX639340	Pipeline Crossing	CSX	Annual	\$200	\$1,000	Not Capitalized
LNO028387	Pipeline Crossing	CSX	Two Year	\$100	\$1,000	Not Capitalized
LNO035376	Pipeline Crossing	CSX	Two Year	\$100	\$1,000	Not Capitalized

Leased Property  
(Total Property)  
As of March 8, 2010

Schedule 6  
Page 3 of 5  
Witness Responsible:  
Mike Miller

Data: X Base Period\_Forecasted Period  
Type of Filing: X Original\_Updated\_Revised  
Workpaper Reference NO(s): \_\_\_\_\_

LNO040869	Pipeline Crossing	CSX	Two Year	\$100	\$1,000	Not Capitalized
LNO042107	Pipeline Crossing	CSX	Two Year	\$100	\$1,000	Not Capitalized
LNO043097	Pipeline Crossing	CSX	Two Year	\$100	\$1,000	Not Capitalized
LNO49058	Pipeline Crossing	CSX	Two Year	\$100	\$1,000	Not Capitalized
LNO057734	Pipeline Crossing	CSX	Two Year	\$100	\$1,000	Not Capitalized
LNO057735	Pipeline Crossing	CSX	Annual	\$50	\$1,000	Not Capitalized
LNO057735	Pipeline Crossing	CSX	Annual	\$100	\$1,000	Not Capitalized
LNO057736	Pipeline Crossing	CSX	Two Year	\$100	\$1,000	Not Capitalized
LNO059376	Pipeline Crossing	CSX	Two Year	\$100	\$1,000	Not Capitalized
LNO65583	Pipeline Crossing	CSX	Two Year	\$100	\$1,000	Not Capitalized
SBD002789	Pipeline Crossing	CSX	Two Year	\$100	\$1,000	Not Capitalized
SBD09896	Pipeline Crossing	CSX	Annual	\$100	\$1,000	Not Capitalized



Leased Property  
(Total Property)  
As of March 8, 2010

Data: X Base Period\_Forecasted Period  
Type of Filing: X Original\_Updated\_Revised  
Workpaper Reference NO(s): \_\_\_\_\_

Schedule 6  
Page 4 of 5  
Witness Responsible:  
Mike Miller

SBD80674-CJ	Pipeline Crossing	CSX	N/A	\$200	\$1,000	Not Capitalized
C-85443	Sadieville, KY	Norfolk Southern	Annual	\$150	\$1,000	Not Capitalized
C-70729	Lex Milepost 82	Norfolk-Southern	Annual	\$150	\$1,000	Not Capitalized
C-60418	Delaplain Milepost	Norfolk-Southern	Annual	\$100	\$1,000	Not Capitalized
C-60418-5177	Rogers Gap Milepost	Norfolk-Southern	Annual	\$150	\$1,000	Not Capitalized
C-70729-5178	DeRoode Street	Norfolk-Southern	Annual	\$150	\$1,000	Not Capitalized
C-60418	Cox Street	Norfolk-Southern	Annual	\$150	\$1,000	Not Capitalized
C-60418	Lex Milepost 81	Norfolk-Southern	Annual	\$150	\$1,000	Not Capitalized
C-7029-5118	DeRoode Street	Norfolk-Southern	Annual	\$150	\$1,000	Not Capitalized
C-60418	Cox Street	Norfolk-Southern	Annual	\$150	\$1,000	Not Capitalized
C-60418	Lex Milepost 81	Norfolk-Southern	Annual	\$150	\$1,000	Not Capitalized

Leased Property  
(Total Property)  
As of March 8, 2010

Schedule 6  
Page 5 of 5  
Witness Responsible:  
Mike Miller

Data: X Base Period\_Forecasted Period  
Type of Filing: X Original\_Updated\_Revised  
Workpaper Reference NO(s): \_\_\_\_\_

Property ID	Delaplain Milepost	Norfolk-Southern	Annual	\$150	\$1,000	Not Capitalized
C-60418			Annual	\$150	\$1,000	Not Capitalized
RJC065583	LEX YARD VAL ST 5110+89 WTR PLNE		Annual	\$50	\$1,000	Not Capitalized
RJCC028387	LEXYARD MP LOU 93-94 WTR PLNE		Annual	\$50	\$1,000	Not Capitalized
RJCC61872	8' WATER PIPELINE		Annual	\$25	\$1,000	Not Capitalized

COL – Chesapeake & Ohio Railroad  
SBD – Seaboard Systems Railroad  
LNO – Louisville & Nashville Railroad  
RJC and RJCC are R.J. Corman Railroad Company – Central Kentucky Line

\*If not available, an estimate should be furnished.

**KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2010-00036  
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

---

**Witness:** Sheila Miller

24. Provide, in the format shown in Schedule 7 for each property held for future use, the following:
- a. A description of the property;
  - b. The date of its acquisition;
  - c. Its original cost;
  - d. Its accumulated depreciation;
  - e. Its expected in-service date; and
  - f. Its expected use.

**Response:**

There was no future use property included in rate base. Please refer to Exhibit 37, Schedule B-2.6 of the Company's filing. For electronic version, refer to KAW\_APP\_EX37B\_022610.pdf.

For electronic version of this document, refer to KAW\_R\_PSCDR1#24\_031610.pdf

**KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2010-00036  
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

---

**Witness:** Sheila Miller

25. Provide the information in the format listed in Schedule 8 regarding Certain Deferred Credits, Accumulated Deferred Income Taxes, and Other Rate Base items included in the forecasted test-period rate base.

**Response:**

Please refer to Exhibit 37, Schedule B-6 of the Company's filing.

For the electronic version, refer to KAW\_APP\_EX37B\_022610.pdf.

For the electronic version of this document, refer to KAW\_R\_PSCDR1#25\_031610.pdf.

**KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2010-00036  
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

---

**Witness:** Michael Miller/Sheila Miller

26. Provide the following (original cost) monthly account balances and a calculation of the average (13-month) account balances for total company and jurisdictional operations:
- a. Plant in Service;
  - b. Plant Purchased or Sold;
  - c. Property Held for Future Use;
  - d. Construction Work in Progress ("CWIP") (separate this balance into CWIP eligible for capitalized interest and other CWIP);
  - e. Completed Construction Not Classified;
  - f. Accumulated Depreciation and Amortization;
  - g. Plant Acquisition Adjustment;
  - h. Amortization of Utility Plant Acquisition Adjustment;
  - i. Materials and Supplies;
  - j. Balance in Accounts Payable Applicable to each account in (i) above (if actual cannot be determined, give reasonable estimate);
  - k. Unamortized Investment Tax Credit - Pre-Revenue Act of 1971;
  - l. Unamortized Investment Tax Credit - Revenue Act of 1971;
  - m. Accumulated Deferred Income Taxes;
  - n. Summary of Customer Deposits;
  - o. Computation and Development of Minimum Cash Requirements;
  - p. Balance in Accounts Payable Applicable to amounts included in utility plant in service (if actual cannot be determined, provide a reasonable estimate);
  - q. Balance in Accounts Payable Applicable to prepayments by major category or subaccount;

- r. Balance in Accounts Payable applicable to amounts included in plant under construction (if actual cannot be determined, provide a reasonable estimate); and
- s. All Current Assets and Current Liability accounts not included above.

**Response:**

Refer to Schedule B-1 page 2 of 2 and Schedule B-8 pages 1 and 2 of Exhibit 37 of the Company's filing. For the electronic version refer to KAW\_APP\_EX37B\_022610.pdf.

For the electronic version of this document, refer to KAW\_R\_PSCDR1#26\_031610pdf.

**KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2010-00036  
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

---

**Witness:** Michael Miller

27. Provide a calculation of federal and state income tax expense, including a reconciliation of book to taxable income, for the base period and the forecasted period in the format shown in Schedule 9.

**Response:**

Please refer to Schedule E-1 of Exhibit 37 of the Company's filing.

For the electronic file, refer to KAW\_APP\_EX37E\_022610.pdf.

For the electronic version of this document, refer to KAW\_R\_PSCDR1#27\_031610.pdf.

**KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2010-00036  
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

---

**Witness:** Michael Miller/Sheila Miller

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

**Response:**

Please see attached trial balances for the base period months of June 2009 through February 2010. March 2010 through May 2010 will be provided as they become available. Also included is the 12 month activity for all income statement accounts.

For the electronic version, please see [KAW\\_R\\_PSCDR1#28\\_031610.pdf](#)





Kentucky American Water Company  
 Case No. 2009-00036  
 Response to PSC DR1, Item 28  
 Trial Balance

Description	Account	Sub	2010											
			June	July	August	September	October	November	December	January	February			
340100 Office Furniture & Equip	101000	340100	733,353	733,353	733,353	733,353	733,353	733,353	733,353	733,353	733,353	733,353	733,353	
340210 Comp & Periph Mainframe	101000	340210	76,923	76,923	89,282	89,282	89,282	89,282	89,282	89,282	89,282	89,282	89,282	
340220 Comp & Periph Personal	101000	340220	838,479	840,145	841,748	842,851	842,851	842,851	842,851	842,851	842,851	842,851	842,851	
340230 Comp & Periph Other	101000	340230	257,138	257,138	257,138	265,839	267,519	267,519	267,519	267,519	267,519	267,519	267,519	
340240 Comp & Periph Capital Lease	101000	340240	0	0	0	0	0	0	0	0	0	0	0	
340300 Computer Software	101000	340300	4,547,519	4,547,519	4,547,519	4,547,519	4,547,519	4,547,519	4,547,519	4,547,519	4,547,519	4,547,519	4,547,519	
340320 Comp Software Personal	101000	340320	777	777	777	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	
340325 Comp Software Customized	101000	340325	97,249	97,249	97,249	97,249	97,249	97,249	97,249	97,249	97,249	97,249	97,249	
340330 Comp Software Other	101000	340330	532,344	532,344	532,344	532,344	532,344	532,344	532,344	532,344	532,344	532,344	532,344	
340500 Other Office Equipment	101000	340500	88,369	88,369	88,369	88,369	88,369	88,369	88,369	88,369	88,369	88,369	88,369	
341100 Trans Equip Lt Duty Trks	101000	341100	1,910,783	1,910,783	1,910,783	1,910,783	1,910,783	1,910,783	1,910,783	1,910,783	1,910,783	1,910,783	1,910,783	
341200 Trans Equip Hwy Duty Trks	101000	341200	1,223,459	1,223,459	1,223,459	1,223,459	1,223,459	1,223,459	1,223,459	1,223,459	1,223,459	1,223,459	1,223,459	
341300 Trans Equip Autos	101000	341300	207,857	207,857	207,857	207,857	207,857	207,857	207,857	207,857	207,857	207,857	207,857	
341400 Trans Equip Other	101000	341400	402,119	402,119	416,326	416,326	416,326	416,326	416,326	416,326	416,326	416,326	416,326	
342000 Stores Equipment	101000	342000	33,927	33,927	33,927	33,927	33,927	33,927	33,927	33,927	33,927	33,927	33,927	
343000 Tools,Shop,Garage Equip	101000	343000	1,880,886	1,880,886	1,880,886	1,880,886	1,880,886	1,880,886	1,880,886	1,880,886	1,880,886	1,880,886	1,880,886	
344000 Laboratory Equipment	101000	344000	824,725	824,725	824,725	824,725	824,725	824,725	824,725	824,725	824,725	824,725	824,725	
345000 Power Operated Equipment	101000	345000	1,577,127	1,526,035	1,526,035	1,526,035	1,526,035	1,526,035	1,526,035	1,526,035	1,526,035	1,526,035	1,526,035	
346100 Comm Equip Non-Telephone	101000	346100	1,922,088	1,922,088	1,922,088	1,922,088	1,922,088	1,922,088	1,922,088	1,922,088	1,922,088	1,922,088	1,922,088	
346190 Remote Control & Instrumenta	101000	346190	22,311	22,311	22,311	22,311	22,311	22,311	22,311	22,311	22,311	22,311	22,311	
346200 Comm Equip Telephone	101000	346200	240,675	240,675	240,675	240,675	240,675	240,675	240,675	240,675	240,675	240,675	240,675	
347000 Misc Equipment	101000	347000	1,271,030	1,271,030	1,253,615	1,253,615	1,253,615	1,253,615	1,253,615	1,252,705	1,252,705	1,252,705	1,252,705	
348000 Other Tangible Property	101000	348000	138,485	138,485	138,485	138,485	138,485	138,485	138,485	138,485	138,485	138,485	138,485	
Reg Asset-AFUDC-Debt	101100		272,637	272,637	272,637	272,637	272,637	272,637	272,637	272,637	272,637	272,637	272,637	
Property Held Future Use	103000		114,076	114,076	114,076	114,076	114,076	114,076	114,076	114,076	114,076	114,076	114,076	
304200 Struct & Imp P	106000	304200	6,782	8,182	8,182	8,182	8,182	8,182	8,182	0	0	0	0	
304300 Struct & Imp WT	106000	304300	2,446	16,627	14,181	14,181	14,181	14,181	0	3,835	0	0	0	
304400 Struct & Imp TD	106000	304400	6,345	29,126	21,182	61,242	142,059	142,059	119,939	-11	122,082	-11	-11	
304500 Struct & Imp AG	106000	304500	0	0	0	4,715	0	0	0	0	7,271	0	0	
304600 Struct & Imp Offices	106000	304600	1,624,785	493,265	493,265	510,470	510,470	510,470	555,156	0	556,618	0	0	
304700 Struct & Imp Store,Shop,Gar	106000	304700	0	0	0	615,533	678,224	678,224	739,496	799,356	799,356	799,356	799,356	
309000 Supply Mains	106000	309000	2,352	2,352	2,352	2,352	2,352	2,352	2,352	2,352	2,352	2,352	2,352	
310000 Power Generation Equip	106000	310000	32,060	32,060	0	0	0	0	0	0	0	0	0	
311520 Pumping Equipment SS	106000	311520	3,622,600	0	0	0	0	0	0	0	0	0	0	
320100 WT Equip Non-Media	106000	320100	2,649	2,649	0	80,273	201,192	201,192	206,367	9,321	633	9,321	9,321	
320200 WT Equip Filter Media	106000	320200	140,601	140,601	0	0	0	0	0	0	0	0	0	
330100 Elevated Tanks & Standpipes	106000	330100	107,066	107,518	107,518	107,518	76,681	76,681	2,109	0	0	0	0	
330200 Ground Level Facilities	106000	330200	15,646	15,646	0	0	0	0	0	0	0	0	0	
331001 TD Mains Not Classified by S	106000	331001	0	137,640	83,411	128,927	104,231	104,231	125,150	104,130	114,380	104,130	104,130	
331100 TD Mains 4in & Less	106000	331100	226,642	149,722	48,291	62,073	48,569	48,569	65,317	26,380	33,601	26,380	26,380	
331200 TD Mains 6in to 8in	106000	331200	1,850,181	1,233,371	1,138,488	1,448,034	1,695,916	1,695,916	1,501,237	1,548,404	1,384,986	1,548,404	1,548,404	
331300 TD Mains 10in to 16in	106000	331300	288,810	249,446	238,222	153,476	153,477	153,477	138,881	87,642	152,281	87,642	87,642	
331400 TD Mains 18in & Grtr	106000	331400	0	0	0	0	140,650	140,650	296,399	236,777	236,760	236,777	236,777	
333000 Services	106000	333000	1,842,222	1,946,513	418,375	655,994	387,834	387,834	678,289	370,049	713,773	370,049	370,049	
334100 Meters	106000	334100	714,911	1,078,716	424,511	237,930	244,664	244,664	378,982	241,097	252,876	241,097	241,097	
334110 Meters Bronze Case	106000	334110	3,673,630	3,682,462	3,507,626	3,508,248	3,508,248	3,508,248	3,508,248	3,230,817	3,509,721	3,230,817	3,230,817	

Kentucky American Water Company  
Case No. 2009-00036  
Response to PSC DR1, Item 28  
Trial Balance

Description	Account	Sub	2010											
			2009	June	July	August	September	October	November	December	January	February		
334130 Meters Other	106000	334130	416,528	416,533	127,574	127,574	127,574	127,574	127,574	127,574	117,630	117,630	127,575	117,630
334131 Meters Other-Rem Rdr Unts	106000	334131	3,202	3,202	3,202	3,202	3,202	3,202	3,202	3,202	3,202	3,202	3,202	3,202
334200 Meter Installations	106000	334200	558,780	690,596	50,654	57,531	50,654	136,394	136,394	311,821	122,821	122,821	187,684	122,821
334300 Meter Vaults	106000	334300	78,079	78,551	2,476	2,583	2,476	655	655	20,811	-17,089	-17,089	-16,962	-17,089
335000 Hydrants	106000	335000	416,920	357,710	104,507	221,559	104,507	83,894	83,894	69,273	74,933	74,933	74,955	74,933
339600 Other P/E CPS	106000	339600	92,274	57,008	226,541	57,008	226,541	229,692	229,692	8,376	12,536	12,536	12,536	12,536
340100 Office Furniture & Equip	106000	340100	0	0	0	0	0	0	0	0	10,697	10,697	10,697	10,697
340210 Comp & Periph Mainframe	106000	340210	12,475	12,358	0	0	0	0	0	0	0	0	0	0
340220 Comp & Periph Personal	106000	340220	16,526	14,861	93,194	8,458	93,194	101,424	101,424	18,690	45,874	45,874	47,253	45,874
340230 Comp & Periph Other	106000	340230	790	10,381	14,928	10,385	14,928	14,440	14,440	11,064	9,153	9,153	14,451	9,153
340320 Comp Software Personal	106000	340320	3,244	3,244	0	2,705	0	0	0	0	0	0	0	0
341100 Trans Equip Lt Duty Trks	106000	341100	0	0	0	0	0	0	0	0	140,223	140,223	137,094	140,223
341400 Trans Equip Other	106000	341400	13,149	14,208	0	0	0	0	0	0	0	0	0	0
343000 Tools,Shop,Garage Equip	106000	343000	-12	-12	-12	-12	-12	24,796	24,796	24,872	148	148	88	148
344000 Laboratory Equipment	106000	344000	0	0	0	0	0	6,595	6,595	0	0	0	0	0
346200 Comm Equip Telephone	106000	346200	0	0	0	0	0	27,820	30,325	125	125	125	125	125
347000 Misc Equipment	106000	347000	-291	-291	-291	-291	-291	-291	-291	-291	-291	-291	-291	-291
11 CWIP Accr-Bldgs	105050	11	0	12	678	0	678	934	934	1,035	1,063	1,063	1,058	1,063
21 CWIP Accr-Infra	105050	21	7,107,134	8,886,807	9,752,258	6,034,700	6,034,700	7,028,072	7,028,072	4,582,621	3,967,672	3,967,672	7,241,559	3,967,672
31 CWIP Accr-Plant	105050	31	705,480	330,650	848	459,711	459,711	192,014	192,014	826,228	527,382	527,382	35,511	527,382
1 CWIP History	105110	1	10,021,826	10,021,826	10,021,826	10,021,826	10,021,826	10,021,826	10,021,826	10,021,826	10,021,826	10,021,826	10,021,826	10,021,826
11 CWIP History-Bldgs	105110	11	51,967	51,967	51,967	51,967	51,967	51,967	51,967	51,967	51,967	51,967	51,967	51,967
21 CWIP History-Infrastr	105110	21	-5,381	-5,381	-5,381	-5,381	-5,381	-5,381	-5,381	-5,381	-5,381	-5,381	-5,381	-5,381
31 CWIP History-Plant	105110	31	602,319	602,319	602,319	602,319	602,319	602,319	602,319	602,319	602,319	602,319	602,319	602,319
1 CWIP Permits & Fees	105125	1	49,193	49,193	49,193	49,193	49,193	49,193	49,193	49,193	49,193	49,193	49,193	49,193
11 CWIP Permits-Bldgs	105125	11	812,428	812,428	812,428	812,428	812,428	812,428	812,428	812,428	812,428	812,428	812,428	812,428
21 CWIP Permits-Infrastr	105125	21	207,470	207,470	207,470	207,470	207,470	209,648	209,648	212,648	284,298	284,298	284,148	284,298
31 CWIP Permits-Plant	105125	31	3,140,863	3,140,961	3,544,112	3,544,112	3,556,383	3,559,890	3,559,890	4,021,373	4,023,803	4,023,803	4,023,693	4,023,803
1 CWIP M&S & Purchases	105150	1	19,115,345	19,115,345	19,115,345	19,115,345	19,115,345	19,115,345	19,115,345	19,115,345	19,115,345	19,115,345	19,115,345	19,115,345
11 CWIP M & S-Bldgs	105150	11	316,707	316,707	316,707	316,707	316,707	316,707	316,707	316,707	316,707	316,707	316,707	316,707
21 CWIP M & S-Infrastr	105150	21	27,250,916	27,626,445	27,713,884	27,954,977	27,954,977	28,197,653	28,197,653	28,425,116	29,207,984	29,088,443	28,937,448	29,088,443
31 CWIP M & S-Plant	105150	31	12,731,840	12,889,708	12,894,972	13,000,907	13,000,907	13,064,449	13,064,449	12,836,621	13,090,394	13,062,812	13,023,861	13,062,812
1 CWIP Professional Services	105175	1	30,276	30,276	30,276	30,276	30,276	30,276	30,276	30,276	30,276	30,276	30,276	30,276
21 CWIP Prof Svc-Infrastr	105175	21	1,687,349	1,687,349	1,705,835	1,747,847	1,747,847	1,747,551	1,747,551	1,761,785	1,873,284	1,873,284	1,865,091	1,873,284
31 CWIP Prof Svc-Plant	105175	31	73,349	73,349	73,349	73,349	73,349	73,349	73,349	73,349	73,349	73,349	73,349	73,349
1 CWIP Co Labor	105200	1	1,594,849	1,594,849	1,594,849	1,594,849	1,594,849	1,594,849	1,594,849	1,594,849	1,594,849	1,594,849	1,594,849	1,594,849
11 CWIP Co Labor-Bldgs	105200	11	21,286	21,286	21,286	21,286	21,286	21,286	21,286	21,286	21,286	21,286	21,286	21,286
21 CWIP Co Labor-Infrastr	105200	21	4,956,487	5,019,324	5,082,534	5,104,924	5,104,924	5,158,074	5,158,074	5,266,337	5,435,728	5,435,728	5,371,451	5,435,728
31 CWIP Co Labor-Plant	105200	31	762,215	762,215	766,519	766,519	766,519	768,348	768,348	769,129	769,062	769,062	769,062	769,062
1 CWIP Co Labor OH	105250	1	1,765,849	1,765,849	1,765,849	1,765,849	1,765,849	1,765,849	1,765,849	1,765,849	1,765,849	1,765,849	1,765,849	1,765,849
11 CWIP Labor OH-Bldgs	105250	11	5,740	5,740	5,740	5,740	5,740	5,740	5,740	5,740	5,740	5,740	5,740	5,740
21 CWIP Labor OH-Infrastr	105250	21	3,122,233	3,166,344	3,212,650	3,237,452	3,237,452	3,276,500	3,276,500	3,379,148	3,482,324	3,482,324	3,441,136	3,482,324
31 CWIP Labor OH-Plant	105250	31	332,535	332,535	334,132	334,479	334,479	335,224	335,224	335,838	335,353	335,353	335,353	335,353
1 CWIP Overhead	105260	1	688,755	688,755	688,755	688,755	688,755	688,755	688,755	688,755	688,755	688,755	688,755	688,755
11 CWIP Overhead-Bldgs	105260	11	180,168	180,261	180,355	180,472	180,472	180,605	180,605	181,093	181,141	181,141	181,135	181,141
21 CWIP Overhead-Infrastr	105260	21	4,753,969	4,839,339	4,911,888	5,050,477	5,050,477	5,147,055	5,147,055	5,292,053	5,496,621	5,496,621	5,450,389	5,496,621

Kentucky American Water Company  
Case No. 2009-00036  
Response to PSC DR1, Item 28  
Trial Balance

Account	Sub	Description	2010											
			2009	June	July	August	September	October	November	December	January	February		
105260	31	CWIP Overhead-Plant	1,794,067	1,834,525	1,850,056	1,877,420	1,894,551	1,898,935	1,926,875	1,924,353	1,926,875	1,926,875	1,926,875	
105270	1	CWIP Service Co Chgs	5,270	5,270	5,270	5,270	5,270	5,270	5,270	5,270	5,270	5,270	5,270	
105270	21	CWIP AWWSC Chg-Infrastr	640,051	644,303	650,618	657,299	664,057	668,961	679,733	676,421	679,733	679,733	679,733	
105270	31	CWIP AWWSC Chg-Plant	1,218,363	1,264,044	1,303,071	1,357,669	1,399,518	1,445,213	1,558,758	1,509,033	1,558,758	1,558,758	1,558,758	
105275	1	CWIP Contracted Services	26,670,271	26,670,271	26,670,271	26,670,271	26,670,271	26,670,271	26,670,271	26,670,271	26,670,271	26,670,271	26,670,271	
105275	11	CWIP Contr Svc-Bldgs	729,223	730,013	730,013	731,001	732,178	735,329	735,939	735,863	735,939	735,939	735,939	
105275	21	CWIP Contr Svc-Infrastr	66,754,678	69,370,579	73,213,355	76,190,322	77,433,154	79,011,909	81,377,716	80,902,500	81,292,570	81,292,570	81,292,570	
105275	31	CWIP Contr Svc-Plant	70,716,388	75,002,953	77,587,892	84,814,443	89,754,715	94,799,704	106,891,241	102,371,812	106,891,241	106,891,241	106,891,241	
105280	1	CWIP Retainage	366,817	366,817	366,817	366,817	366,817	366,817	366,817	366,817	366,817	366,817	366,817	
105280	11	CWIP Retainage-Bldgs	61,325	61,325	61,325	61,325	61,325	61,325	61,325	61,325	61,325	61,325	61,325	
105280	21	CWIP Retainage-Infrastr	4,534,342	4,592,747	4,699,460	4,820,484	4,869,161	4,929,904	5,049,648	5,021,030	5,042,583	5,042,583	5,042,583	
105280	31	CWIP Retainage-Plant	2,734,426	2,917,837	4,314,214	3,378,555	3,599,954	3,815,808	4,302,852	4,120,569	4,302,852	4,302,852	4,302,852	
105285	21	CWIP Developer Const Costs	0	0	0	0	0	0	12,614	12,614	12,614	12,614	12,614	
105300	1	CWIP Paving	22,858	22,858	22,858	22,858	22,858	22,858	22,858	22,858	22,858	22,858	22,858	
105300	21	CWIP Paving-Infrastr	199,028	199,028	199,028	199,028	199,028	199,028	199,028	199,028	199,028	199,028	199,028	
105300	31	CWIP Paving-Plant	466	466	466	466	466	466	466	466	466	466	466	
105350	1	CWIP AFUDC Debt	703,912	703,912	703,912	703,912	703,912	703,912	703,912	703,912	703,912	703,912	703,912	
105350	11	CWIP AFUDC Debt-Bldgs	51,763	51,763	51,763	51,763	51,763	51,763	51,763	51,763	51,763	51,763	51,763	
105350	21	CWIP AFUDC Debt-Infrastr	1,939,014	2,289,419	2,608,060	3,006,549	3,445,448	3,897,857	5,289,312	4,817,489	5,289,312	5,289,312	5,289,312	
105350	31	CWIP AFUDC Debt-Plant	852,598	854,589	858,167	861,055	860,087	858,781	860,435	859,759	860,435	860,435	860,435	
105375	1	CWIP AFUDC Equity	809,429	809,429	809,429	809,429	809,429	809,429	809,429	809,429	809,429	809,429	809,429	
105375	11	CWIP AFUDC Equity-Bldgs	74,380	74,380	74,380	74,380	74,380	74,380	74,380	74,380	74,380	74,380	74,380	
105375	21	CWIP AFUDC Equity-Infrastr	2,521,823	2,594,984	2,695,557	2,797,281	2,898,373	3,009,362	3,402,642	3,257,121	3,402,642	3,402,642	3,402,642	
105375	31	CWIP AFUDC Equity-Plant	1,081,828	1,084,263	1,088,639	1,092,171	1,090,987	1,089,389	1,091,412	1,090,586	1,091,412	1,091,412	1,091,412	
105390	11	CWIP Tran PY Chg-Bldgs	176,512	176,512	176,512	176,512	176,512	176,512	176,512	176,512	176,512	176,512	176,512	
105390	21	CWIP Tran PY Chg-Infrastr	562,183	562,183	562,183	562,183	562,183	562,183	562,183	562,183	562,183	562,183	562,183	
105390	31	CWIP Tran PY Chg-Plant	-876,553	-876,553	-876,553	-876,553	-876,553	-876,553	-876,553	-876,553	-876,553	-876,553	-876,553	
105391	1	CWIP Trans Current Yr Chgs	-9,843,395	-9,843,395	-9,843,395	-9,843,395	-9,843,395	-9,843,395	-9,843,395	-9,843,395	-9,843,395	-9,843,395	-9,843,395	
105399	31	CWIP Prelim Eng-Plant	2,618	2,618	2,618	2,618	2,618	2,618	2,618	2,618	2,618	2,618	2,618	
105810		CWIP Engineering Clearing	334,120	283,738	263,639	167,839	130,218	42,095	0	29,147	115,005	115,005	115,005	
105820		CWIP Undistributed Items	1,058	0	0	0	0	0	0	0	0	0	0	
105900		CWIP Transfer to UPIS	-3,527	-3,527	-3,527	-3,527	-3,527	-3,527	-3,527	-3,527	-3,527	-3,527	-3,527	
105900	1	CWIP Transfer to UPIS	-51,962,727	-51,962,727	-51,962,727	-51,962,727	-51,962,727	-51,962,727	-51,962,727	-51,962,727	-51,962,727	-51,962,727	-51,962,727	
105900	11	CWIP Tran UPIS-Bldgs	-1,950,919	-1,950,919	-1,950,919	-1,950,919	-1,950,919	-1,950,919	-1,950,919	-1,950,919	-1,950,919	-1,950,919	-1,950,919	
105900	21	CWIP Tran UPIS-Infrastr	-92,696,891	-93,776,802	-94,361,082	-95,530,921	-96,232,609	-97,117,663	-98,828,790	-98,818,854	-98,828,790	-98,828,790	-98,828,790	
105900	31	CWIP Tran UPIS-Plant	-33,209,866	-33,196,666	-33,236,351	-34,257,862	-34,487,929	-34,418,993	-34,752,499	-34,738,585	-34,752,499	-34,752,499	-34,752,499	
108105	1	AD UPIS-Acc Depr-Not Classif	-50,323,046	-50,324,814	-50,327,347	-50,330,081	-50,333,119	-50,336,253	-50,348,533	-50,344,002	-50,348,533	-50,348,533	-50,348,533	
108105	2	AD UPIS-Acc Depr-Oper Bldgs	-2,245,173	-2,275,355	-2,305,704	-2,336,261	-2,366,970	-2,397,971	-2,490,735	-2,459,809	-2,490,735	-2,490,735	-2,490,735	
108105	5	AD UPIS-Acc Depr-Admin Bldgs	-979,689	-997,420	-1,015,154	-1,032,955	-1,051,978	-1,071,115	-1,129,335	-1,109,889	-1,129,335	-1,129,335	-1,129,335	
108105	6	AD UPIS-Acc Depr-Infrastructu	-24,100,635	-24,425,739	-24,751,798	-25,078,437	-25,406,240	-25,734,819	-26,724,723	-26,394,382	-26,724,723	-26,724,723	-26,724,723	
108105	7	AD UPIS-Acc Depr-Op Water Pro	-10,535,512	-10,645,917	-10,756,276	-10,866,612	-10,977,064	-11,087,662	-11,419,939	-11,309,155	-11,419,939	-11,419,939	-11,419,939	
108105	8	AD UPIS-Acc Depr-Office Equip	-5,324,942	-5,388,640	-5,451,505	-5,514,293	-5,586,320	-5,658,568	-5,867,166	-5,797,239	-5,867,166	-5,867,166	-5,867,166	
108105	9	AD UPIS-Acc Depr-Office Equip	-7,698,034	-7,749,982	-7,802,069	-7,854,109	-7,907,023	-7,960,020	-8,116,416	-8,064,217	-8,116,416	-8,116,416	-8,116,416	
108110		AD UPIS-Acc Depr-Cap Developm	-54,548	-54,687	-54,826	-54,966	-55,105	-55,244	-55,383	-55,523	-55,662	-55,802	-55,941	
108110		AD UPIS-Acc Depr-Cost	2,040,108	2,040,108	2,040,108	2,040,108	2,040,108	2,040,108	2,040,108	2,040,108	2,040,108	2,040,108	2,040,108	
108115		AD UPIS-Salvage	-141,533	-141,533	-236,503	-250,722	-270,686	-272,884	-297,732	-290,138	-297,732	-297,732	-297,732	





Kentucky American Water Company  
 Case No. 2009-00036  
 Response to PSC DR1, Item 28  
 Trial Balance

Description	Account	Sub	2010												
			June	July	August	September	October	November	December	January	February				
Pref Stk Sub Outside	215410		-1,455,600	-1,455,600	-1,455,600	-1,455,600	-1,455,600	-1,455,600	-1,455,600	-1,455,600	-1,455,600	-1,455,600	-1,455,600	-1,445,600	-1,445,600
Pref Stk-Mand LT	215113		-4,500,000	-4,500,000	-4,500,000	-4,500,000	-4,500,000	-4,500,000	-4,500,000	-4,500,000	-4,500,000	-4,500,000	-4,500,000	-4,500,000	-4,500,000
Bonds-Outside	221110		-23,500,000	-23,500,000	-23,500,000	-23,500,000	-23,500,000	-23,500,000	-23,500,000	-23,500,000	-23,500,000	-23,500,000	-23,500,000	-23,500,000	-23,500,000
AW46 Bonds-Inside AW46	221120	AW46	-95,490,000	-95,490,000	-95,490,000	-121,490,000	-121,490,000	-121,490,000	-121,490,000	-121,490,000	-121,490,000	-121,490,000	-121,490,000	-121,490,000	-121,490,000
AW46 Notes Pay AW46	231200	AW46	-35,628,595	-33,261,292	-40,169,018	-38,165,323	-35,565,038	-26,069,495	-34,210,304	-26,436,499	-32,984,623	-32,984,623	-32,984,623	-32,984,623	-32,984,623
AW46 Curr Portion LTD-AW46	232200	AW46	-3,100,000	-3,100,000	-3,100,000	-3,100,000	-3,100,000	-3,100,000	-3,100,000	-3,100,000	-3,100,000	-3,100,000	-3,100,000	-3,100,000	-3,100,000
Accts Pay-Gen System	234100		-3,253,635	-1,073,627	-533,152	-1,113,776	-477,864	-908,303	-940,545	-835,561	-1,147,675	-9,967	9,967	9,967	9,967
Accts Pay-Pcard	234110		7,452	7,266	-2,772	3,733	-59,218	-43,714	9,967	11,938	-1,147,675	9,967	9,967	9,967	9,967
Accts Pay-Utility Billing	234120		0	0	0	0	-1,581	-1,578	0	0	-9	0	0	0	0
Accts Pay-Phone Billing	234125		0	0	0	0	0	0	-1,588	-2,822	-1,588	-1,588	-1,588	-1,588	-1,588
Accts Pay-Contract Retention	234200		-2,592,357	-2,830,387	-3,114,330	-3,503,605	-3,773,095	-4,026,724	-4,498,185	-4,401,542	-4,491,121	-4,491,121	-4,491,121	-4,491,121	-4,491,121
Accts Pay-Misc	234300		-305,419	-169,184	-175,183	-112,118	-112,653	-115,766	-4,031	-160,605	-106,595	-106,595	-106,595	-106,595	-106,595
006 Accts Pay-Wrkskt Acct	234300	6	-76,898	-42,161	-43,878	-235,235	-62,464	-375,025	0	-47,455	-36,026	-36,026	-36,026	-36,026	-36,026
007 Accts Pay-Pcard Acct	234300	7	-19,857	-18,496	-22,604	-16,628	-18,890	-21,499	0	-18,249	-18,620	-18,620	-18,620	-18,620	-18,620
008 Accts Pay-I/C Loan Clearing	234300	8	114,347	-9,478,483	28,100	122,796	3,072	114,882	0	59,884	83,676	83,676	83,676	83,676	83,676
Accts Pay-Proj Exp Acct	234350		-7,812,613	-9,217,469	-9,753,107	-6,495,089	-7,221,019	-5,409,884	-4,496,118	-7,277,910	-4,496,118	-4,496,118	-4,496,118	-4,496,118	-4,496,118
AW03 Accts Pay-AW03	234400	AW03	-97,348	22,115	39,801	-35,635	47,202	-44,475	24,826	116,323	24,826	24,826	24,826	24,826	24,826
AW02 Accts Pay AW02	234500	AW02	0	0	-8,702	0	0	-6,568	-7,153	0	-7,153	0	0	0	0
AW46 Accts Pay AW46	234500	AW46	-13,818	-4,995	-7,900	-2,042	-3,273	-4,477	-30,608	18,518	-4,294	-4,294	-4,294	-4,294	-4,294
Interco Rec/Pay	280999		-17,321	3,841	-5,996	78,943	16,387	325,242	-70,001	-10,001	-70,001	-70,001	-70,001	-70,001	-70,001
Gross Inc & Receipts Tax	236110		0	0	0	0	0	0	0	0	0	0	0	0	0
FUTA	236120		-90	-172	-313	-438	-19	-19	-19	-19	-19	-19	-19	-19	-19
FICA	236130		-37,324	-22,150	-25,474	-31,288	-36,096	-42,587	-42,587	-42,587	-42,587	-42,587	-42,587	-42,587	-42,587
SUTA	236140		-170	-326	-590	-842	-77	-77	-77	-77	-77	-77	-77	-77	-77
Gen Tax - Property	236151		-1,374,280	-1,603,353	-1,832,426	-2,061,499	-2,290,572	-2,519,645	-3,312,574	-2,977,653	-3,312,574	-3,312,574	-3,312,574	-3,312,574	-3,312,574
Gen Tax - Sales/Use	236152		-9,625	-7,147	-4,044	-16,572	-6,816	-17,065	-10,971	-9,239	-9,239	-9,239	-9,239	-9,239	-9,239
Gen Tax - Other	236170		-4,531	-4,531	-4,531	-4,531	-4,531	-4,531	-4,531	-4,531	-4,531	-4,531	-4,531	-4,531	-4,531
Accr FIT - Current Yr	236210		188,599	231,346	209,193	-885,060	-1,065,518	-994,626	-391,215	-391,215	-391,215	-391,215	-391,215	-391,215	-391,215
Accr FIT - Pr Yrs	236220		849,677	790,664	790,664	3,886,033	3,886,033	4,018,470	-611,532	-611,532	-611,532	-611,532	-611,532	-611,532	-611,532
Accr SIT - Current Yr	236230		173,167	124,287	201,708	433,898	365,162	322,930	-71,346	-71,346	-71,346	-71,346	-71,346	-71,346	-71,346
Accr SIT - Pr Yrs	236240		274,717	274,717	274,717	1,259,375	1,259,375	880,982	501,264	501,264	501,264	501,264	501,264	501,264	501,264
Curr Def FIT	236310		99,181	99,181	99,181	99,181	99,181	99,181	99,181	99,181	99,181	99,181	99,181	99,181	99,181
Curr Def SIT/LIT	236320		18,088	18,088	18,088	18,088	18,088	18,088	18,088	18,088	18,088	18,088	18,088	18,088	18,088
Int Accr-LTD-Outside	237200		-311,872	-449,585	-319,172	-456,885	-594,597	-732,310	0	-449,585	-319,172	-319,172	-319,172	-319,172	-319,172
AW46 Int Accr-LTD-AW46	237300	AW46	-808,394	-1,338,521	-1,868,648	-2,267,055	-1,369,703	-2,021,705	0	-2,080,636	-2,732,638	-2,732,638	-2,732,638	-2,732,638	-2,732,638
002 Accr PFD Div w/mand	241228	2	-31,763	-63,525	-95,288	-31,763	-63,525	-95,288	0	-63,525	-95,288	-95,288	-95,288	-95,288	-95,288
AW02 Div Decl-Corn Stk AW02	240140	AW02	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Vacation Pay	241100		-117,937	-247,902	-247,902	-85,340	-215,305	-2,006,260	-181,168	-2,006,260	-181,168	-181,168	-181,168	-181,168	-181,168
Accr Water Purchases	241201		-11,556	-12,696	-17,664	-14,856	-23,849	-20,192	0	-13,940	-12,984	-12,984	-12,984	-12,984	-12,984
Accr Power	241202		-314,992	-318,990	-296,267	-438,325	-266,980	-301,609	0	-314,013	-273,160	-273,160	-273,160	-273,160	-273,160
Accr Legal	241203		-6,704	-9,600	-18,583	-27,624	-33,662	-26,059	0	-29,010	-26,615	-26,615	-26,615	-26,615	-26,615
Accr Audit	241204		0	0	0	-5,899	0	0	0	0	0	0	0	0	0
Accr Wages	241206		-49,287	-128,642	-152,334	-204,747	-251,868	-24,841	0	-128,950	-131,730	-131,730	-131,730	-131,730	-131,730
Accr Waste Disposal	241210		-75,006	-79,173	-83,340	-87,507	-91,674	-95,841	-111,436	-104,175	-111,436	-111,436	-111,436	-111,436	-111,436
Accr Retiree Medical Reimb	241211		-6,083	-6,083	-6,917	-8,250	-9,125	-10,792	-1,500	-750	-1,500	-1,500	-1,500	-1,500	-1,500
Accr DCP Contribution	241212		-5,615	-7,561	-7,923	-4,064	-5,073	-5,879	0	-7,606	-7,653	-7,653	-7,653	-7,653	-7,653

Kentucky American Water Company  
 Case No. 2009-00036  
 Response to PSC DR1, Item 28  
 Trial Balance

Account	Sub	Description	2010											
			June	July	August	September	October	November	December	January	February			
241214		Accr Bank Fees	-26,136	-26,533	-26,712	-26,666	-24,944	-27,658	0	-25,083	-25,237			
241220	KY	WH PR-Tax Coll SIT KY	-29,488	-67	-77	0	-14,482	-14,939	0	-15,828	-14,528			
001		WH PR-Union Dues	-2,101	0	0	0	0	-2,101	0	0	0			
002		WH PR-Charity Contribution	-176	0	0	0	0	-171	0	-590	-548			
005		WH PR-Flex Spending Account	-3,893	-4,127	-2,965	-2,993	-3,069	-4,603	0	-3,140	-3,160			
006		WH PR-401k Contribution	-21,630	-20,787	-19,570	0	0	-19,825	0	-22,749	-21,381			
008		WH PR-Garnishments	-1,306	-130	-130	0	0	-1,707	0	0	0			
010		WH PR-Tax Coll Pay FIT	-32,242	-156	-164	0	0	-31,840	0	-767	0			
012		WH PR-Tax Coll Pay LIT	-26,934	-22,224	-18,233	-20,420	-14,238	-24,187	-17,140	-15,262	-17,140			
013		WH PR-Tax Coll Pay FICA	-22,963	-109	-132	0	0	-21,850	0	-297	0			
014		WH PR-ESPP	-3,952	-6,431	0	-2,210	-4,392	-1,099	0	-6,175	0			
		Accr Employer 401k Match	-6,769	-8,345	-8,595	-4,277	-5,281	-6,108	0	-8,712	-8,737			
		Accrued PFD Div Requirements	-19,532	-6,511	-13,021	-19,532	-6,511	-13,021	0	-6,511	-12,938			
		Unclaimed Credits Pay	-17,845	-18,075	-18,802	-18,659	-17,682	-19,919	-22,264	-19,919	-22,264			
		Outstanding Checks Pay	-2,377	-2,377	-2,377	-2,377	-2,377	-2,377	-2,281	-2,281	-2,281			
		Unclaimed Ext Dep Refund Pay	-760	-760	-760	-760	-760	-760	-2,220	-2,220	-2,220			
		Unbilled Items-System	-110,792	-123,210	-10,240	-32,663	-66,690	-18,442	-110,393	-6,889	-19,950			
		Unbilled Stock C-System	-56,464	-31,390	-72,020	-47,424	-117,210	-63,542	-35,661	-50,515	-30,299			
		Unbilled Stock E-System	-9,003	-8,330	-10,985	-14,921	-170,490	-31,112	-4,232	-2,947	-26,534			
005		CFO-Cust Asst NonPledged	-55	-107	-148	-200	-41	-97	-141	-53	-75			
006		CFO-Cust Asst Pledged	-37	-76	-116	-156	-42	-79	-87	-37	-75			
		CFO-Sales Tax	-42,289	-58,206	-49,156	-40,062	-43,776	-31,821	-48,772	-36,182	-24,436			
		CFO-Gross Rcts Tax	-362,271	-523,739	-319,313	-473,091	-621,516	-280,762	-306,542	-550,520	-264,516			
		CFO-Mun Tax	-144,158	-176,313	-172,375	-167,305	-160,967	-144,574	-182,940	-151,253	-137,624			
001		CFO-MC/Swr Rev/Cash	-3,145,942	-3,739,067	-3,981,124	-3,942,784	-3,795,851	-4,179,230	-5,170,718	-4,748,409	-4,747,835			
002		CFO-MC/Swr A/R	1,617,085	2,208,646	2,400,283	2,348,912	2,179,746	2,286,247	3,541,701	3,045,075	3,027,557			
004		CFO-MC/Swr ChgOff	1,347,645	1,377,401	1,408,616	1,441,958	1,471,689	1,502,614	1,596,172	1,569,167	1,595,516			
		A/P Check Clearing	-1,372,836	-1,043,141	-1,049,223	-930,886	-397,594	-1,596,271	-518,917	-1,018,846	-303,843			
		P/R Check Clearing	-194,786	-5,920	-1,086	0	0	-200,380	-4,138	-3,728	-4,138			
		Cred Refund A/P Check Cleari	0	-2,515	-5,730	-9,237	-7,157	-6,937	-11,889	-5,922	-4,598			
		Misc Deposits Payable	-7,000	-8,000	-10,000	-11,000	-11,000	-11,000	-13,000	-13,000	-13,000			
		Incentive Plan Cash Annual	-138,440	-159,473	-180,504	-204,432	-225,803	-258,220	-439,410	-416,249	-439,410			
		Accrued Paving-Analyzed	-23,050	-36,457	-40,088	-36,970	-38,079	-26,602	0	0	-48,146			
		Other Curr Liab Analyzed	-92,477	-189,000	-12,713	-102,256	-187,145	56,198	30,894	-92,793	45,499			
CP		Adv for Const-Current Portio	-2,050,000	-2,050,000	-2,050,000	-1,425,000	-1,425,000	-1,425,000	-1,200,000	-1,200,000	-1,200,000			
		Adv for Const-NT Mains	-184,555	-188,204	-191,852	-195,500	-199,148	-202,796	-213,741	-210,093	-213,741			
		Adv for Const-NT Ext	-14,096,019	-13,944,300	-14,443,980	-14,519,635	-14,410,941	-14,044,829	-14,211,831	-14,131,388	-14,211,831			
		Adv for Const-NT Hydrants	0	1,789	0	0	0	0	0	0	0			
		Adv for Const-NT WIP	-479,110	-591,777	-92,097	-92,097	-146,907	-193,364	-371,621	-305,195	-302,832			
		Adv for Const-Cur Portion Re	2,050,000	2,050,000	2,050,000	1,425,000	1,425,000	1,425,000	1,200,000	1,200,000	1,200,000			
		Def FIT-Norm Property	-1,886,054	-1,886,054	-1,886,054	0	0	0	0	0	0			
		Def FIT-Other	-33,829,186	-34,615,979	-35,256,041	-39,490,414	-39,980,358	-40,603,630	-41,748,936	-41,748,936	-41,748,936			
		Def FIT-AMT	133,392	133,392	133,392	0	0	0	0	0	0			
		Def SIT-Other	-5,346,144	-5,432,425	-5,507,326	-6,411,822	-6,464,972	-6,120,073	-5,603,454	-5,603,454	-5,603,454			
		Unamortized ITC - 3%	-90,348	-89,710	-89,073	-88,435	-87,797	-87,160	-85,247	-85,884	-85,247			
		Unamortized ITC - 4%	-51,702	-51,176	-50,651	-50,125	-49,600	-49,075	-47,498	-48,024	-47,498			



Kentucky American Water Company  
 Case No. 2009-00036  
 Response to PSC DR1, Item 28  
 Trial Balance

Account	Sub	Description	2010											
			June	July	August	September	October	November	December	January	February			
255103		Unamortized ITC - 10%	-948,566	-942,663	-936,760	-930,856	-924,953	-919,050	-901,340	-907,243	-901,340	-901,340	-901,340	
256212		Reg Liab-Exc Defr FIT	-1,214,392	-1,202,659	-1,190,925	-1,179,192	-1,167,458	-1,155,724	-1,120,524	-1,132,257	-1,120,524	-1,120,524	-1,120,524	
256220		Reg Liab-Deficit Def FIT	237,511	235,214	230,918	230,621	228,325	226,028	219,139	221,435	219,139	219,139	219,139	
256232		Reg Liab-Exc Defr SIT	-1,544,857	-1,540,800	-1,536,743	-1,532,686	-1,528,629	-1,524,572	-1,512,401	-1,516,458	-1,512,401	-1,512,401	-1,512,401	
256250		Reg Liab-Cost of Removal	-10,449,234	-10,563,217	-10,630,993	-10,759,124	-10,857,278	-10,976,928	-11,317,529	-11,206,165	-11,317,529	-11,317,529	-11,317,529	
256250	RWIP	Reg Liab-Cost of Removal RWI	-37,047	-45,616	-12,305	7,924	-1,743	5,021	0	7,732	13,350	13,350	13,350	
256310		Reg Liab-ITC Gross-Up 3%	-61,209	-60,777	-60,345	-59,913	-59,481	-59,049	-57,753	-58,185	-57,753	-57,753	-57,753	
256311		Reg Liab-ITC Gross-Up 4%	-35,014	-34,658	-34,302	-33,946	-33,590	-33,234	-32,167	-32,523	-32,167	-32,167	-32,167	
256312		Reg Liab-ITC Gross-Up 10%	-522,596	-519,344	-516,091	-512,839	-509,587	-506,334	-496,577	-499,830	-496,577	-496,577	-496,577	
256335		Reg Liab-Gain on Debt Exting	-609,044	-598,168	-587,293	-576,417	-565,541	-554,665	-522,038	-532,914	-522,038	-522,038	-522,038	
262120		DCA-Accr Pension Def Benefit	-1,538,618	-1,678,094	-1,314,839	-1,443,596	-1,583,072	-1,213,452	-1,311,688	-1,462,209	-1,311,688	-1,311,688	-1,311,688	
262210		DCA-Accr OPEB	-307,178	-407,815	-210,261	-300,976	-401,613	-199,098	-206,925	-392,546	-206,925	-206,925	-206,925	
262215		DCA-Accr OPEB Med Subsidy	-143,754	-147,629	-151,504	-155,379	-159,254	-163,130	-173,746	-170,375	-173,746	-173,746	-173,746	
262313		DCA-FAS 112 Costs	-61,130	-61,130	-61,130	-61,130	-61,130	-61,130	-61,130	-61,130	-61,130	-61,130	-61,130	
262315		Accr Div Equivalents	-880	-971	-1,070	-1,180	-1,270	-1,365	-1,470	-1,568	-1,670	-1,670	-1,670	
271110		CIAC-NT Mains	-16,305,192	-16,326,767	-16,336,688	-16,343,408	-16,336,191	-16,336,191	-16,653,116	-16,336,134	-16,653,116	-16,653,116	-16,653,116	
271120		CIAC-NT Ext Dep	-10,917,143	-10,951,228	-10,951,228	-10,951,228	-10,975,643	-10,975,643	-10,998,298	-10,998,298	-10,998,298	-10,998,298	-10,998,298	
271130		CIAC-NT Services	-15,701,417	-15,851,398	-15,981,844	-16,176,681	-16,271,874	-16,321,359	-16,626,536	-16,545,111	-16,618,112	-16,618,112	-16,618,112	
271140		CIAC-NT Meters	-576,615	-593,455	-613,307	-616,925	-615,755	-615,755	-708,194	-701,253	-708,194	-708,194	-708,194	
271150		CIAC-NT Hydrants	-1,507,923	-1,531,419	-1,548,104	-1,561,535	-1,562,270	-1,562,404	-1,586,752	-1,576,131	-1,586,752	-1,586,752	-1,586,752	
271160		CIAC-NT Other	-3,534,547	-3,545,078	-3,553,533	-3,543,592	-3,499,184	-3,499,034	-3,530,588	-3,530,342	-3,530,588	-3,530,588	-3,530,588	
271170		CIAC-NT WIP	-261,532	-259,264	-160,484	-165,157	-265,203	-327,884	-82,792	-429,783	-80,183	-80,183	-80,183	
271180		CIAC-NT Non-Util Prop	-249,725	-249,725	-249,725	-249,725	-249,725	-249,725	-249,725	-249,725	-249,725	-249,725	-249,725	
271210		CIAC-Tax Mains	-1,998,493	-1,998,493	-1,998,493	-1,998,493	-1,998,493	-1,998,493	-1,998,493	-1,998,493	-1,998,493	-1,998,493	-1,998,493	
271220		CIAC-Tax Ext Dep	-766,586	-766,586	-766,586	-766,586	-766,586	-766,586	-766,586	-766,586	-766,586	-766,586	-766,586	
271230		CIAC-Tax Services	-6,637,682	-6,677,402	-6,699,482	-6,708,314	-6,711,443	-6,713,984	-6,750,599	-6,732,935	-6,741,212	-6,741,212	-6,741,212	
271240		CIAC-Tax Meters	-3,299	-3,299	-3,299	-3,299	-3,299	-3,299	-3,299	-3,299	-3,299	-3,299	-3,299	
271250		CIAC-Tax Hydrants	-487,487	-487,487	-487,487	-487,487	-487,487	-487,487	-487,487	-487,487	-487,487	-487,487	-487,487	
271260		CIAC-Tax Other	-440,903	-440,903	-440,903	-440,903	-440,903	-440,903	-440,903	-440,903	-440,903	-440,903	-440,903	
272010		Accum Amort CIAC-Mains	349,818	0	0	0	0	0	0	0	0	0	0	
272040		Accum Amort CIAC-Meters	34,744	0	0	0	0	0	0	0	0	0	0	
272050		Accum Amort CIAC-Hydrants	5,908	0	0	0	0	0	0	0	0	0	0	
272060		Accum Amort CIAC-Other	12,172,788	12,654,042	12,745,403	12,837,217	12,929,575	13,022,120	13,301,888	13,208,288	13,301,888	13,301,888	13,301,888	
272100		Accum Amort CIAC-Taxable	636,884	660,237	683,698	707,218	730,762	754,315	825,092	801,481	825,092	825,092	825,092	
401110		Res Sales Billed	-14,381,833	-17,594,838	-20,701,195	-23,735,020	-26,601,924	-29,243,284	-5,991,713	-2,836,646	-5,364,145	-5,364,145	-5,364,145	
401120		Res Sales Unbilled	-268,414	-431,726	-378,690	-355,040	-416,774	-261,774	1,707,784	101,485	53,340	53,340	53,340	
401210		Com Sales Billed	-6,497,189	-8,042,922	-9,590,015	-11,061,492	-12,490,514	-13,733,162	-2,691,171	-1,260,984	-2,401,499	-2,401,499	-2,401,499	
401220		Com Sales Unbilled	-206,613	-274,365	-288,076	-253,398	-268,682	-314,891	1,004,972	159,217	113,235	113,235	113,235	
401310		Ind Sales Billed	-526,923	-685,149	-834,978	-990,818	-1,152,194	-1,275,875	-315,034	-130,630	-254,913	-254,913	-254,913	
401320		Ind Sales Unbilled	-41,198	-30,570	-41,556	-52,938	-46,028	-35,647	119,054	41,688	31,520	31,520	31,520	
401410		Pub Fire Billed	-1,211,208	-1,437,280	-1,663,352	-1,889,424	-2,115,496	-2,341,559	-680,489	-226,134	-453,260	-453,260	-453,260	
401420		Pub Fire Unbilled	0	0	0	0	0	1	0	0	0	0	0	
401450		Priv Fire Billed	-708,502	-848,233	-986,473	-1,125,146	-1,264,012	-1,401,804	-421,160	-139,470	-280,937	-280,937	-280,937	
401460		Priv Fire Unbilled	-146,662	-19,290	0	0	0	0	0	0	0	0	0	
401510		Pub Auth Billed	-1,966,899	-2,465,294	-3,012,977	-3,532,954	-4,033,431	-4,436,765	-945,856	-400,158	-794,670	-794,670	-794,670	
401520		Pub Auth Unbilled	-34,005	-44,455	-27,331	-65,634	-54,728	13,139	296,330	59,849	-6,741	-6,741	-6,741	

Kentucky American Water Company  
 Case No. 2009-00036  
 Response to PSC DR1, Item 28  
 Trial Balance

Description	Account	Sub	2010											
			June	July	August	September	October	November	December	January	February			
SFR Billed	401610		-595,810	-781,161	-940,757	-1,078,826	-1,218,678	-1,335,807	-261,558	-135,973	-252,502			
Sales for Resale Unbilled	401620		-65,884	-33,358	-38,331	-70,953	-45,658	-75,497	102,532	9,725	2,577			
AW12 Sale for Resale AW09	401630	AW12	-4,201	-5,227	-6,345	-7,339	-8,533	-9,861	-2,623	-1,433	-2,623			
Misc Sales Billed	401710		-6,454	-8,857	-11,085	-11,414	-11,966	-11,913	-799	-657	-799			
Ind WW Serv Billed	402310		-3,000	-3,500	-4,000	-4,500	-5,000	-5,500	-1,500	-500	-1,000			
Pub Auth WW Svc Billed	402510		-738	-1,101	-1,648	-2,298	-2,900	-3,495	-1,340	-486	-1,118			
AW03 Oth Rev-Interco Rent	403003	AW03	0	0	0	0	-53,079	-70,901	-38,902	-18,518	-38,902			
Oth Rev-Forfeited Discounts	403101		0	0	0	0	35	35	0	0	0			
Oth Rev-Rents Water Property	403102		-49,883	-63,620	-70,121	-108,659	-80,877	-90,850	-16,592	-7,308	-11,950			
Oth Rev-Collect for Others	403103		-549,826	-643,295	-736,771	-830,571	-924,016	-1,018,025	-1,347	-125,852	-255,011			
Oth Rev-NSF Check Charge	403104		-11,125	-13,261	-15,241	-17,701	-19,693	-21,577	-5,820	-3,084	-5,400			
Oth Rev-App/Initiate Serv F	403105		-261,630	-329,980	-403,486	-473,634	-525,894	-572,876	-87,256	-39,442	-77,064			
Oth Rev-Reconnection Charges	403107		-362,960	-419,406	-472,290	-541,866	-603,642	-660,244	-127,803	-46,293	-112,827			
Oth Rev-Misc Service Rev	403198		-1,458	-1,458	-1,558	-1,582	-1,607	-1,657	0	0	0			
Oth Rev-Other Water Rev	403199		-4,839	-5,679	-5,679	-7,787	-8,773	-9,760	-1,954	-969	-1,954			
13 Labor Oper WT	501200	13	425,223	489,720	552,952	614,529	674,187	773,305	126,438	61,516	126,438			
1305 Labor Oper WT Super/Eng	501200	1305	336,017	394,445	452,710	500,224	545,173	603,183	90,087	48,356	93,878			
14 Labor Oper TD	501200	14	348,252	418,967	484,169	625,862	713,142	814,052	147,233	81,903	151,024			
1405 Labor Oper TD Super/Eng	501200	1405	42,651	50,443	56,116	62,312	69,801	71,400	6,636	6,628	10,427			
1410 Labor Oper TD Storage	501200	1410	30	30	30	30	30	30	0	0	0			
1415 Labor Oper TD Lines	501200	1415	110,628	126,819	143,537	161,516	177,614	199,618	22,700	9,955	22,700			
1420 Labor Oper TD Meter	501200	1420	408,819	461,304	520,528	581,509	637,451	718,386	102,452	48,569	102,452			
15 Labor Oper CA	501200	15	67,782	79,916	88,301	91,716	93,206	103,898	18,574	9,380	18,574			
1510 Labor Oper CA Mtr Read	501200	1510	258,042	297,270	336,392	371,572	412,471	462,470	83,524	40,666	83,524			
1520 Labor Oper CA Cust Serv	501200	1520	106,407	128,903	148,037	171,009	191,723	216,969	32,302	14,779	32,302			
16 Labor Oper AG	501200	16	378,669	518,728	605,953	719,870	830,818	923,806	64,509	103,315	182,971			
21 Labor Maint SS	501200	21	1,494	1,926	1,926	1,926	1,926	1,926	0	0	0			
22 Labor Maint P	501200	22	35,822	43,703	48,824	54,876	60,622	69,945	15,227	8,046	15,227			
23 Labor Maint WT	501200	23	31,597	34,617	39,466	44,462	49,345	56,480	748	748	748			
2305 Labor Maint WT Super/Eng	501200	2305	21,861	25,545	28,333	31,121	34,506	38,091	6,518	3,782	6,518			
24 Labor Maint TD	501200	24	7,285	11,692	14,204	15,066	15,758	16,543	2,373	459	2,373			
2405 Labor Maint TD Super/Eng	501200	2405	7,166	8,394	9,324	10,518	11,580	13,041	2,161	1,216	2,161			
2410 Labor Maint TD Struct & Imp	501200	2410	1,478	1,713	2,240	2,856	3,323	3,673	378	239	378			
2415 Labor Maint TD Dist Res	501200	2415	8,858	9,676	10,477	11,613	12,725	14,891	234	0	234			
2420 Labor Maint TD Mains	501200	2420	170,972	191,724	210,835	228,054	245,591	270,570	36,954	17,309	36,954			
2430 Labor Maint TD Services	501200	2430	112,108	131,701	150,270	170,683	190,524	220,001	43,427	18,698	43,427			
2435 Labor Maint TD Meters	501200	2435	13,531	18,098	21,528	27,285	34,075	41,973	13,952	6,736	13,952			
2440 Labor Maint TD Hydrants	501200	2440	59,586	73,961	92,705	106,291	122,972	145,570	20,430	8,439	20,430			
13 Labor NS OT WT	501210	13	38,765	50,960	57,208	59,577	65,022	75,647	12,687	7,657	12,687			
1305 Labor NS OT WT Super/Eng	501210	1305	9,103	12,160	14,874	16,013	17,584	20,610	6,354	3,561	6,354			
14 Labor NS OT TD	501210	14	4,364	5,838	6,423	8,070	8,933	10,762	4,874	3,659	4,874			
1405 Labor NS OT TD Super/Eng	501210	1405	236	236	275	275	275	275	120	120	120			
1415 Labor NS OT TD Lines	501210	1415	4,816	6,109	7,335	7,605	8,919	10,575	4,637	3,104	4,637			
1420 Labor NS OT TD Meter	501210	1420	11,951	17,107	22,701	24,274	26,625	27,570	17,868	12,866	17,868			
15 Labor NS OT CA	501210	15	610	698	772	801	860	860	1,361	1,241	1,361			
1510 Labor NS OT CA Mtr Read	501210	1510	4,400	5,103	7,319	8,926	12,702	21,572	11,099	5,246	11,099			

Kentucky American Water Company  
 Case No. 2009-00036  
 Response to PSC DR1, Item 28  
 Trial Balance

Account	Sub	Description	2010											
			June	July	August	September	October	November	December	January	February			
501210	1520	Labor NS OT CA Cust Serv	9,702	13,042	15,245	16,156	17,897	22,661	6,257	3,347	6,257			
501210	16	Labor NS OT AG	0	0	142	142	142	462	678	678	678	0		
501210	24	Labor NS OT TD	58	58	58	58	58	58	0	0	0	0		
501210	2410	Labor NS OT TD Struct & Imp	0	0	0	0	0	0	16	16	16	16		
501210	2415	Labor NS OT TD Dist Res	1,352	1,908	2,703	2,703	3,283	4,278	18	0	0	18		
501210	2420	Labor NS OT TD Mains	6,750	8,112	10,569	12,407	13,691	14,483	15,967	14,281	15,967	15,967		
501210	2430	Labor NS OT TD Services	2,178	2,424	3,135	3,718	4,899	5,911	4,257	3,260	4,257	4,257		
501210	2435	Labor NS OT TD Meters	319	319	319	319	319	319	0	0	0	0		
501210	2440	Labor NS OT TD Hydrants	348	348	386	386	405	405	31	31	31	31		
501211	13	Labor OT WT	2,900	2,900	2,900	5,673	5,673	9,982	2,536	2,536	2,536	2,536		
501211	14	Labor OT TD	0	0	0	0	0	0	473	473	473	473		
501211	16	Labor OT AG	0	0	0	0	0	548	0	0	0	0		
501211	2420	Labor OT TD Mains	0	0	0	0	0	0	1,853	1,853	1,853	1,853		
501211	2430	Labor OT TD Services	0	0	0	0	0	0	963	963	963	963		
501711		IP-Off-Annual-P/R JE	91,313	112,347	133,377	161,205	182,576	214,994	46,553	23,393	46,553	46,553		
501716	16	Comp Exp-Options	9,688	10,305	10,921	11,891	12,386	13,005	1,473	736	1,473	1,473		
501718	16	Comp Exp-RSU's	5,825	6,376	6,929	7,771	8,218	8,770	2,103	1,051	2,103	2,103		
510100	11	Purchased Water-Outside	55,024	63,443	76,941	87,700	92,646	100,957	4,712	8,141	17,697	17,697		
515100	12	Purch Power P	188,800	216,858	236,152	266,764	291,713	327,712	36,281	39,857	62,474	62,474		
515100	13	Purch Power WT	1,199,678	1,473,241	1,695,602	2,034,575	2,199,165	2,410,033	207,477	228,662	421,787	421,787		
515100	14	Purch Power TD	18,884	21,029	21,624	23,269	24,915	27,351	4,258	4,387	4,267	4,267		
515200	11	Fuel for Power Prod SS	8,626	8,626	8,626	8,626	8,626	8,626	4,620	4,620	4,620	4,620		
518000	13	Chemicals WT	1,067,692	1,269,617	1,495,752	1,665,518	1,818,924	1,975,239	243,583	130,046	243,583	243,583		
518001		Chemicals Carbon AWSI	56,632	64,055	71,477	78,900	86,323	93,745	14,845	7,423	14,845	14,845		
511100	13	Waste Disposal Exp WT	92,255	106,096	124,563	141,580	153,027	165,673	32,926	15,487	32,966	32,966		
511200	13	Amort Waste Disp Exp	0	15,386	23,078	30,771	38,464	46,157	15,386	7,693	15,386	15,386		
534600	16	Mmgt Fees-Corporate	30,622	32,790	33,872	35,539	42,548	43,153	1,818	1,534	1,818	1,818		
534601	16	Mmgt Fees-External Affairs/C	155,486	188,544	214,461	241,505	269,733	297,714	48,735	23,124	48,735	48,735		
534602	16	Mmgt Fees-Finance	542,407	625,782	724,483	812,550	885,949	961,424	167,936	83,414	167,936	167,936		
534603	16	Mmgt Fees-Human Resources	147,226	173,009	206,095	235,202	263,546	288,998	47,522	23,558	47,522	47,522		
534604	16	Mmgt Fees-Legal	166,066	193,196	220,582	246,417	273,568	302,460	62,263	27,879	62,263	62,263		
534605	16	Mmgt Fees-Operations Svcs	142,021	166,376	190,516	213,915	238,764	275,324	63,841	32,104	63,841	63,841		
534606	16	Mmgt Fees-Property	194,972	230,777	267,700	305,546	338,268	372,625	78,540	36,806	78,540	78,540		
534607	16	Mmgt Fees-Business Developme	102,665	120,712	136,938	152,907	170,515	185,130	32,881	17,012	32,881	32,881		
534608	16	Mmgt Fees-Bus Transformation	832	490	112	158	578	143	0	0	0	0		
534609	16	Mmgt Fees-Audit	23,363	27,607	32,912	38,575	45,345	52,286	9,395	4,836	9,395	9,395		
534610	16	Mmgt Fees-Regulatory	11,837	14,143	16,150	18,224	20,243	21,914	3,743	1,898	3,743	3,743		
534611	16	Mmgt Fees-Inv Relations	9,002	10,419	11,931	14,064	15,937	17,296	3,700	1,953	3,700	3,700		
534615	16	SSC-Shrd Bus Sv Fees	286,258	346,539	392,118	441,268	492,492	540,933	98,810	50,800	98,810	98,810		
534625	16	CSC-Shrd Bus Sv Fees	824,477	984,179	1,125,980	1,273,780	1,412,639	1,556,549	266,740	137,841	266,740	266,740		
534635	16	ITS-Shrd Bus Sv Fees	609,553	736,630	849,988	984,235	1,112,773	1,250,953	281,302	147,227	281,302	281,302		
534645	16	Procure-Shrd Bus Sv Fees	45,946	53,989	61,175	69,004	78,254	83,949	14,935	7,699	14,935	14,935		
534655	16	Lab-Shrd Bus Sv Fees	102,781	119,273	134,298	150,158	164,562	180,337	28,992	14,639	28,992	28,992		
534665	16	BSC-Shrd Bus Sv Fees	22,449	26,626	30,526	34,656	38,635	42,891	7,734	4,008	7,734	7,734		
534701	16	Mmgt Fees-Regulated Operatio	417,929	507,899	600,205	692,433	769,772	861,774	187,721	100,410	187,721	187,721		
504100	1	Group Insurance - Cap Credit	-166,839	-186,181	-198,741	-211,830	-224,001	-238,104	-34,692	-17,777	-34,692	-34,692		

Kentucky American Water Company  
Case No. 2009-00036  
Response to PSC DR1, Item 28  
Trial Balance

Account	Sub	Description	2010											
			June	July	August	September	October	November	December	January	February			
16	504100	Group Ins Oper AG	714,096	834,554	952,280	1,072,472	1,192,420	1,301,638	381,879	120,210	240,062			
001	505100	PBOP Cap Credits	-95,286	-106,864	-122,248	-138,945	-153,372	-193,940	-19,947	-10,065	-19,947			
16	505100	PBOP Oper AG	603,748	704,385	805,022	905,659	1,006,296	1,106,707	185,622	92,811	185,622			
001	506100	Pension - Cap Credits	-124,625	-140,355	-162,695	-186,943	-207,894	-268,789	-27,072	-14,273	-27,072			
16	506100	Pension Oper AG	836,779	976,256	1,115,733	1,255,209	1,394,686	1,533,919	218,562	109,281	218,562			
16	566100	Reg Comm Amort Rate Case	85,821	109,624	134,245	158,255	182,265	206,275	48,058	24,029	48,058			
16	566200	Reg Comm Amort Depr Study	6,408	7,707	9,006	10,305	11,603	12,902	2,597	1,299	2,597			
16	570000	Ins Gen Liab Oper AG	170,442	199,825	228,848	213,717	243,101	272,485	63,103	31,214	63,103			
001	558000	Ins Work Comp Cap Credits	-17,775	-19,811	-21,955	-24,190	-26,268	-30,644	-3,747	-1,975	-3,747			
16	558000	Ins Work Comp AG	88,180	102,878	117,577	132,276	146,975	161,635	25,216	12,608	25,216			
16	559000	Ins Other Oper AG	79,895	93,279	106,627	119,976	133,324	146,672	22,197	10,904	22,197			
15	520100	M & S Oper CA	25	25	25	25	25	25	0	0	0			
15	570100	Uncollectible Accounts	212,692	286,617	335,587	347,601	419,934	449,433	-28,471	-25,124	-26,680			
16	570100	Uncollectible Accts-MI's	-7,603	-10,165	-18,611	-9,697	-4,464	-5,369	70,269	69,755	70,269			
15	575000	Misc Oper CA	1,518	1,193	654	708	2,794	3,111	-237	1,647	548			
15	575100	Bank Service Charges CA	100,035	117,884	135,277	153,333	169,215	188,603	6,917	15,480	32,154			
15	575200	Collection Agencies CA	24,223	32,638	39,415	48,154	53,921	63,112	3,243	7,729	16,671			
15	575420	Forms CA	103,920	119,723	136,720	155,843	173,289	189,620	16,371	16,609	33,367			
15	575620	Office & Admin Supplies CA	1,200	2,217	1,609	1,457	1,747	1,596	576	330	1,048			
15	575660	Postage CA	285,606	332,358	383,662	431,771	482,400	533,600	97,538	49,639	97,538			
15	575740	Telephone CA	44,343	55,238	65,634	74,793	86,149	95,160	18,296	8,762	18,622			
15	575820	Uniforms CA	61	61	61	61	61	61	0	0	0			
14	541000	Rents-Real Prop Oper TD	2,474	2,474	2,574	7,076	6,726	6,726	800	800	800			
14	541400	Rents-Equipment Oper TD	2,438	2,438	2,438	2,438	2,438	2,438	0	0	0			
16	541400	Rents-Equipment Oper AG	12,560	13,728	14,304	15,388	17,380	19,465	3,586	1,086	3,586			
16	520100	M & S Oper AG	17,740	27,761	33,789	41,928	44,546	55,979	6,318	4,615	6,454			
16	575002	Misc General Office	4,222	5,223	5,771	6,328	7,845	8,316	397	205	445			
16	575100	Bank Service Charges AG	0	0	0	0	1	1	0	0	0			
16	575260	Credit Line Fees	352	387	422	457	492	527	70	35	70			
AW/46	575261	Credit Line Fees AW/46	36,563	44,472	49,677	56,695	63,728	66,539	286	849	4,100			
16	575280	Dues/Membership Deduct	20,635	22,974	26,022	27,058	27,666	29,400	5,195	7,764	5,195			
16	575320	Electricity AG	24,417	29,893	34,175	40,230	43,729	46,991	6,209	5,955	12,374			
	575340	Empl Exp AG-P/R/JE	37	386	386	386	386	386	0	0	0			
16	575340	Employee Expenses AG	19,094	25,919	27,071	33,721	33,451	36,147	3,622	672	6,904			
16	575342	Empl Exp Conf/Registration A	6,018	8,002	8,797	9,627	9,063	10,212	1,117	245	1,470			
16	575350	Meals Deduct	5,888	7,058	7,955	9,231	9,820	10,958	1,963	1,371	2,225			
16	575351	Meals Non Deduct	6,036	7,249	8,146	9,453	10,042	11,379	2,225	1,371	2,225			
16	575420	Forms AG	2,369	2,369	2,860	3,437	3,437	3,437	0	0	0			
16	575480	Heat - Oil/Gas AG	15,496	15,465	15,554	15,669	15,701	15,937	2,077	1,216	3,225			
16	575500	Janitorial AG	22,615	27,768	36,357	50,904	46,596	50,579	18,105	4,678	10,312			
16	575620	Office & Admin Supplies AG	14,149	17,234	21,728	24,112	25,408	27,405	9,227	4,113	9,404			
16	575660	Postage AG	3,703	3,767	5,437	5,778	5,778	5,778	56	15	56			
16	575670	Relocation Expenses	0	0	0	0	0	11,370	0	0	0			
16	575740	Telephone AG	13,343	15,914	18,037	20,309	22,454	24,770	4,290	2,182	4,437			
16	575741	Cell Phone AG	28,777	36,051	41,734	48,315	54,019	59,447	14,186	4,832	14,171			
16	575780	Trash Removal AG	767	1,005	1,296	1,713	1,793	1,873	627	215	627			

Kentucky American Water Company  
 Case No. 2009-00036  
 Response to PSC DR1, Item 28  
 Trial Balance

Account	Sub	Description	2010											
			June	July	August	September	October	November	December	January	February			
16	575830	Wtr & Waste Wtr Exp AG	781	930	926	1,086	1,889	1,950	2,883	1,259	2,883	0	2,883	
16	504500	Other Welf Oper AG	2,122	2,825	6,766	9,894	10,073	10,073	0	0	0	0	0	
16	504610	Employee Awards AG	2,925	3,541	4,383	4,885	5,228	5,764	192	132	132	132	132	
16	504620	Employee Physical Exam AG	3,927	4,113	4,498	5,275	5,422	9,640	4,198	3,913	4,198	4,198	4,198	
16	504640	Safety Incentive	2,254	2,254	2,254	2,254	2,254	2,254	346	346	346	346	346	
16	504660	Tuition Aid AG	12,845	19,020	20,397	20,978	24,538	24,538	11,306	8,629	10,119	10,119	10,119	
16	504670	Training AG	1,573	1,573	1,573	3,068	3,492	3,883	1,082	260	1,117	1,117	1,117	
16	507100	401k Oper AG	54,460	64,968	73,715	83,038	92,126	99,777	15,923	9,771	18,860	18,860	18,860	
16	508101	DCP Oper AG	44,167	53,460	61,777	70,947	79,829	87,218	13,637	8,253	16,220	16,220	16,220	
16	508102	Retiree Med Oper AG	4,618	4,618	5,381	6,653	7,459	9,052	1,392	693	1,392	1,392	1,392	
16	508200	ESPP Oper AG	3,854	4,431	5,008	5,327	5,647	5,966	605	482	605	605	605	
12	520100	M & S Oper P	744	744	744	744	920	978	0	0	0	0	0	
13	520100	M & S Oper WT	15,310	17,570	19,618	22,889	25,617	26,462	5,722	1,755	6,423	6,423	6,423	
14	520100	M & S Oper TD	35,403	49,373	56,700	65,196	69,159	76,218	17,485	14,161	22,243	22,243	22,243	
16	532000	Contr Svc-Acctg Oper AG	59,667	59,667	59,667	59,667	59,667	59,667	0	0	0	0	0	
16	532100	Contr Svc-Audit Fees Oper AG	147	9,144	17,993	26,843	36,134	44,984	17,699	8,850	17,699	17,699	17,699	
16	533000	Contr Svc-Legal Oper AG	99,748	99,472	117,717	136,566	151,176	165,394	131	21,129	26,467	26,467	26,467	
13	535000	Contr Svc-Other Oper WT	141,398	149,066	162,066	186,672	204,415	218,892	18,251	19,586	20,090	20,090	20,090	
14	535000	Contr Svc-Other Oper TD	58,731	61,007	67,011	98,094	106,922	103,537	-130	2,275	381	381	381	
15	535000	Contr Svc-Other Oper CA	138,106	149,693	161,757	171,181	184,628	193,565	8,646	7,568	14,988	14,988	14,988	
16	535000	Contr Svc-Other Oper AG	70,623	82,476	113,561	127,746	137,953	138,075	12,302	5,466	13,111	13,111	13,111	
15	535001	Contr Svc-Temp Empl Oper CA	0	12,169	15,997	37,351	40,992	41,246	1,050	1,050	1,050	1,050	1,050	
13	536000	Contr Svc-Lab Testing Oper W	4,244	4,244	4,244	4,244	4,244	4,994	231	231	231	231	231	
001	550000	Trans - Cap Credits	-109,914	-109,058	-115,900	-123,029	-129,659	-95,875	-17,989	-9,218	-17,989	-17,989	-17,989	
13	550000	Trans Oper WT	0	0	0	10	10	10	0	0	0	0	0	
14	550000	Trans Oper TD	5,587	6,500	6,743	6,913	6,913	6,913	1,129	1,129	1,134	1,134	1,134	
16	550000	Trans Oper AG	24,835	39,854	40,256	47,782	51,408	54,427	10,662	4,992	9,924	9,924	9,924	
16	550001	Trans Oper AG Lease Cost	19,111	16,971	19,603	19,613	19,786	23,344	1,102	5,816	1,102	1,102	1,102	
16	550002	Trans Oper AG Lease Fuel	117,845	132,898	153,996	176,836	199,831	223,513	32,196	25,631	54,697	54,697	54,697	
16	550003	Trans Oper AG Lease Maint	89,683	110,005	138,316	165,554	179,176	197,360	22,693	15,934	29,670	29,670	29,670	
16	556000	Ins Vehicle Oper AG	19,197	22,396	25,596	28,795	31,995	35,194	5,836	2,918	5,836	5,836	5,836	
16	568010	Water Res Conservation	76,234	85,979	95,674	118,612	125,887	134,597	26,157	7,260	26,157	26,157	26,157	
11	575000	Misc Oper SS	128	610	633	755	755	755	430	121	430	430	430	
12	575000	Misc Oper P	236	595	136	33	332	350	72	72	1,196	1,196	1,196	
13	575000	Misc Oper WT	23,839	26,407	32,984	31,110	37,170	38,872	6,977	5,318	9,544	9,544	9,544	
14	575000	Misc Oper TD	42,047	56,810	79,952	90,828	99,496	108,912	25,859	10,904	26,652	26,652	26,652	
16	575000	Misc Oper AG	11,317	4,979	167,051	179,196	186,446	183,766	-2,784	2,095	5,797	5,797	5,797	
16	575001	Misc Oper Exp AG Consol	0	-11	-11	-11	110	110	0	0	0	0	0	
16	575030	Advertising	21,855	21,855	24,355	25,855	29,573	30,766	2,085	1,815	2,245	2,245	2,245	
16	575130	Brochures and Handouts	9,785	10,015	10,158	13,038	13,038	14,862	4,322	2,172	4,322	4,322	4,322	
16	575140	Charitable Contrib Deduct	0	20	20	20	20	20	0	0	0	0	0	
16	575220	Community Relations	31,247	36,814	39,589	44,414	43,868	45,125	14,084	3,852	14,084	14,084	14,084	
16	575240	Co Dues/Membership Deduct	10,118	11,760	13,571	15,176	16,693	18,231	3,466	1,708	3,466	3,466	3,466	
16	575242	Co Dues Deduct AWWA	3,689	4,304	4,919	5,533	6,148	6,763	1,412	797	1,412	1,412	1,412	
16	575244	Co Dues Deduct NAWC	16,714	19,856	22,997	26,139	29,281	32,422	6,283	3,142	6,283	6,283	6,283	
16	575270	Directors Fees	7,500	10,500	12,000	12,000	16,500	16,500	6,000	6,000	6,000	6,000	6,000	

Kentucky American Water Company  
Case No. 2009-00036  
Response to PSC DR1, Item 28  
Trial Balance

Account	Sub	Description	2010											
			2009 June	July	August	September	October	November	December	January	February			
16	575275	Discounts Available	16	-8,817	-10,460	-11,030	-13,078	-16,012	-19,339	-4,379	-1,862	-3,061		
16	575276	Discounts Lost	16	-4	-4	-4	-4	-4	-4	0	0	0		
13	575320	Electricity WT	13	4,702	5,396	6,136	6,972	7,385	8,237	1,163	1,143	1,252		
14	575320	Electricity TD	14	10,477	12,181	13,604	15,116	16,182	17,778	5,137	2,395	7,943		
14	575480	Heat - Oil/Gas TD	14	21,432	20,809	21,215	21,679	22,178	25,350	6,289	4,373	8,902		
16	575490	Injuries and Damages	16	-11,164	-11,339	-13,323	-13,323	-13,323	-13,323	0	0	0		
13	575500	Janitorial WT	13	14,370	17,375	20,033	20,845	24,457	26,435	2,883	5,183	5,146		
14	575500	Janitorial TD	14	7,169	7,342	8,497	8,608	9,007	9,273	531	531	531		
13	575545	Lab Supplies WT	13	44,871	56,019	60,758	66,968	75,719	82,355	11,029	10,154	11,688		
16	575560	Lobbying Expenses	16	8,040	8,040	8,040	8,040	8,040	8,040	0	0	0		
16	575610	Merger Transactional Costs	16	25	25	25	25	25	25	0	0	0		
13	575620	Office & Admin Supplies WT	13	3,509	3,973	4,270	5,977	6,625	7,409	2,087	788	2,087		
14	575620	Office & Admin Supplies TD	14	10,927	14,492	17,259	20,738	23,856	26,846	8,566	3,540	7,193		
13	575625	Overnight Shipping WT	13	291	380	380	413	429	688	159	58	58		
14	575625	Overnight Shipping TD	14	0	630	630	630	630	630	0	0	0		
16	575625	Overnight Shipping AG	16	7,082	9,119	10,673	12,482	13,565	14,998	1,334	316	1,106		
16	575640	Penalties Nondeduct	16	-4,781	-4,781	-4,781	-4,781	-4,781	-4,781	0	0	0		
16	575711	Add'l Security Costs AG	16	85,670	102,427	116,070	128,013	145,641	159,901	22,485	15,717	31,921		
16	575715	Software Licenses & Support	16	17,003	18,334	19,665	20,980	22,299	24,354	2,651	1,326	2,651		
14	575740	Telephone TD	14	113	131	150	169	188	433	144	134	250		
13	575741	Cell Phone WT	13	2,103	2,102	2,263	2,436	2,613	2,980	287	138	305		
14	575741	Cell Phone TD	14	3,904	4,960	6,004	6,899	7,958	8,415	1,809	968	1,843		
11	575780	Trash Removal SS	11	4,801	6,098	7,195	8,204	8,696	10,644	1,169	-82	1,086		
14	575780	Trash Removal TD	14	1,985	2,468	2,545	2,625	3,117	3,743	630	60	547		
16	575790	Trustee Fees AG	16	7,389	3,723	3,723	3,723	3,117	5,879	2,087	667	2,087		
13	575820	Uniforms WT	13	3,860	4,569	5,194	6,387	6,878	7,425	1,442	709	1,442		
14	575820	Uniforms TD	14	9,434	10,957	13,017	14,742	15,834	17,147	2,385	998	2,635		
11	575830	Wtr & Waste Wtr Exp SS	11	7,644	10,991	13,672	19,590	23,232	26,774	6,519	3,372	6,519		
16	575998	PCard Undistributed	16	-539	-1,166	1,854	788	1,178	-312	-2,042	-721	-1,346		
21	620000	Mat and Sup Maint SS	21	86,610	72,955	81,749	88,477	120,020	155,375	13,668	5,800	14,658		
23	620000	Mat and Sup Maint WT	23	44,173	76,217	99,023	110,439	118,171	114,946	22,976	13,571	37,057		
24	620000	Mat and Sup Maint TD	24	106,657	123,205	155,308	185,497	199,557	221,909	34,859	18,540	35,690		
26	620000	Mat and Sup Maint AG	26	11,201	13,687	16,173	18,659	21,145	23,630	5,183	2,697	5,183		
26	635000	Contr Svc-Other Maint AG	26	15,811	16,390	23,005	25,240	26,089	29,058	5,676	2,996	5,571		
21	675000	Misc Maint SS	21	0	0	0	0	0	143	0	0	0		
23	675000	Misc Maint WT	23	4,281	5,699	5,523	8,482	11,883	15,412	237	0	237		
24	675000	Misc Maint TD	24	12,825	17,032	17,781	19,179	19,986	25,020	4,692	359	4,421		
2420	675000	Misc Maint TD Mains	2420	0	0	0	223	223	223	0	0	0		
2440	675000	Misc Maint TD Hydrants	2440	0	0	0	0	0	0	1,643	0	1,643		
26	675000	Misc Maint AG	26	38,960	44,225	61,566	67,587	73,663	71,883	17,551	8,628	16,653		
23	675050	Amort Def Maint WT	23	75,642	88,009	99,961	111,914	123,866	135,818	23,905	11,952	23,905		
24	675050	Amort Def Maint TD	24	43,851	57,136	70,422	83,708	96,994	110,280	26,572	13,286	26,572		
26	675110	Maint Exp ARO/Net Neg Sal AG	26	750,025	877,180	1,004,972	1,133,103	1,261,991	1,391,066	260,635	130,103	260,635		
24	675650	Paving/Backfill TD	24	98,089	121,767	135,002	167,522	167,441	170,490	-13,570	17,547	36,679		
	680110	Depr Exp-General		3,542,115	4,143,091	4,745,216	5,348,251	5,964,354	6,582,179	1,235,574	617,280	1,235,574		
	680120	Depr Exp-Amort CIAC Tax		-139,201	-162,554	-186,015	-209,535	-233,080	-256,632	-47,218	-23,607	-47,218		

Kentucky American Water Company  
 Case No. 2009-00036  
 Response to PSC DR1, Item 28  
 Trial Balance

Description	Account	Sub	2010											
			2009	June	July	August	September	October	November	December	January	February		
Depr Exp-Amort CIAC Non Tax	680125			-539,587	-630,371	-721,732	-813,546	-905,904	-998,450	-187,088	-93,489	-187,088		
Amortization of UPAA	680300			9,855	11,656	13,457	15,258	17,059	18,860	3,602	1,801	3,602		
Amort-Reg Asset AFUDC	680540			37,993	44,325	50,657	56,989	63,321	69,653	13,375	6,687	13,375		
Amort-Prop Losses	680600			206,094	245,705	274,792	309,141	343,490	377,839	68,698	34,349	68,698		
Amort-Reg Asset	680620			3,450	4,025	4,600	5,175	5,750	6,325	1,150	575	1,150		
Utility Reg Assessment Fee	685100			42,302	50,003	57,704	65,405	73,106	80,807	15,402	7,701	15,402		
Property Taxes	685200			1,417,209	1,646,282	1,877,977	2,102,598	2,331,671	2,560,744	563,976	229,073	563,976		
FUTA	685320			4,244	4,367	4,488	4,600	4,716	4,831	6,253	5,058	6,253		
FICA	685325			234,987	281,027	321,971	364,131	405,287	443,807	49,166	53,729	92,858		
SUTA	685350			9,941	10,177	10,407	10,634	10,700	10,700	12,302	9,159	13,548		
Gross Receipts Tax	685440			0	0	0	0	0	0	70,000	10,000	70,000		
SIT-Current	690210			130,718	179,839	225,540	272,420	319,280	366,140	77,595	77,595	77,595		
SIT-PrYr Adj Over Accr	690220		2	-31,866	-31,866	-31,866	-1,016,524	-1,016,524	-638,131	0	0	0		
Def SIT-PY Adj Liab	690720		2	95,747	95,747	95,747	1,080,461	1,080,461	702,068	0	0	0		
Def SIT-Reg Asset	690730		1	33,761	39,388	45,015	50,642	56,269	61,896	11,960	5,980	11,960		
Def SIT-Reg Liab	690730		2	-31,479	-36,726	-41,972	-47,219	-52,465	-57,712	-10,493	-5,247	-10,493		
Def SIT-Other Liab	690750		2	280,097	366,377	441,278	522,061	602,844	689,623	-4,902	-4,902	-4,902		
FIT-Current	690110			-124,925	-167,496	-215,255	-264,652	-314,088	-363,535	425,480	425,480	425,480		
FIT-PrYr Adj Over Accr	690120		2	-81,293	-81,293	-81,293	-3,127,662	-3,127,662	-3,260,099	0	0	0		
Def FIT-PY Adj Liab	690620		2	123,893	123,893	123,893	2,999,208	2,999,208	3,131,645	0	0	0		
Def FIT-Reg Asset	690630		1	185,113	215,965	246,817	277,669	308,521	339,373	65,574	32,787	65,574		
Def FIT-Reg Liab	690630		2	-73,726	-86,014	-98,302	-110,590	-122,877	-135,165	-24,575	-12,288	-24,575		
Def FIT-Other Liab	690650		2	2,344,059	3,130,852	3,770,914	4,328,310	4,818,254	5,268,880	-26,880	-26,880	-26,880		
ITC Restored - 3%	695220			-3,826	-4,464	-5,101	-5,739	-6,377	-7,014	-1,275	-638	-1,275		
ITC Restored - 4%	695230			-3,153	-3,678	-4,203	-4,729	-5,254	-5,780	-1,051	-525	-1,051		
ITC Restored - 10%	695240			-35,420	-41,323	-47,227	-53,130	-59,033	-64,937	-11,807	-5,903	-11,807		
AFUDC - Equity	705100			-2,293,677	-2,417,406	-2,589,176	-2,762,447	-2,925,966	-3,107,381	-449,532	-210,006	-449,532		
M&J Revenues-Outside	715111			-71,653	-76,275	-81,739	-87,596	-93,753	-100,036	-105,610	-31,268	-46,791		
M&J Expenses-Outside	716121			57,061	71,002	84,884	100,055	116,055	132,055	1,585	10,504	6,778		
M&J Expenses-Inside	716122			2,756	2,869	2,982	3,095	3,208	3,321	1,369	957	1,369		
Amort UPAA	755100			-212	-248	-283	-318	-354	-389	-71	-35	-71		
Donations Deduct	760100			81,347	82,930	85,778	97,090	98,390	99,748	26,268	5,975	26,268		
Other Income Deductions	760200			120,828	121,218	121,878	126,341	129,091	166,371	116,099	113,159	115,649		
Other Lobbying Expenses	760400			18,246	22,966	27,648	32,566	37,099	41,659	9,187	4,509	9,187		
Non-Op Empl Exp Deduct	760500			150	150	150	940	940	940	0	0	0		
Non-Op Empl Exp Nondeduct	760600			0	0	0	89	0	0	0	0	0		
SIT-Other Inc & Ded Curr	780100			-3,886	-4,126	-4,247	-6,756	-6,280	-14,374	-6,249	-6,249	-6,249		
FIT-Other Inc & Ded-Curr	790100			-2,845	-3,021	-3,110	-18,763	-17,441	-78,814	-34,265	-34,265	-34,265		
Int LTD-Outside Reg	810100			760,879	887,716	1,014,552	1,141,389	1,268,226	1,395,063	65,499	126,837	253,673		
AW46 Int LTD-Inside AW46	810400	AW46		1,870,137	2,108,697	2,402,418	2,696,138	2,989,859	3,283,580	-2,145,196	293,721	587,442		
Div Dec PS-Out w/ mand	860040			191,634	223,396	255,159	286,921	318,684	350,446	-31,763	31,763	63,525		
Amort PS Exp w/ mandatory	755201			385	450	514	578	642	707	128	64	128		
Amort Debt Disc & Exp	820100			3,992	4,658	5,323	5,988	6,654	7,319	1,331	665	1,331		
AW46 Amort DEExp Inside AW46	820110	AW46		40,000	46,667	54,954	63,168	77,408	86,695	18,885	9,443	18,885		
AW46 Interest STD Inside AW46	830100	AW46		272,389	295,326	311,785	325,720	336,995	346,730	14,852	7,411	14,852		
Other Interest Expense	840000			0	8,152	8,152	8,155	8,155	8,920	0	0	0		

Kentucky American Water Company  
 Case No. 2009-00036  
 Response to PSC DR1, Item 28  
 Trial Balance

Account	Sub	2010											
		2009 June	July	August	September	October	November	December	January	February			
850000		-1,085,058	-1,146,869	-1,232,682	-1,318,746	-1,400,436	-1,491,822	-223,822	-104,159	-223,822			
860100		39,280	45,791	52,301	58,812	65,322	71,833	0	6,511	12,938			
AW02	Div Decl Com Stk In-AW02	3,197,478	3,197,478	3,197,478	5,203,738	5,203,738	5,203,738	0	0	0			



Kentucky-American Water Company  
Response to PSCDR1 Item #28  
Case No. 2009-00036

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
401110		6/1/2009	Res Sales Billed	JE	30884554	KY CIS POST GL BATCH	-222,331.78
401120		6/1/2009	Res Sales Unbilled	JE	30884061	UNBILLED REVENUE	1,656,825.80
401210		6/1/2009	Com Sales Billed	JE	30884554	KY CIS POST GL BATCH	-103,923.16
401220		6/1/2009	Com Sales Unbilled	JE	30884061	UNBILLED REVENUE	851,578.54
401310		6/1/2009	Ind Sales Billed	JE	30884554	KY CIS POST GL BATCH	-33.94
401320		6/1/2009	Ind Sales Unbilled	JE	30884061	UNBILLED REVENUE	86,721.38
401450		6/1/2009	Priv Fire Billed	JE	30884554	KY CIS POST GL BATCH	4.37
401460		6/1/2009	Priv Fire Unbilled	JE	30884061	UNBILLED REVENUE	14,835.98
401510		6/1/2009	Pub Auth Billed	JE	30884554	KY CIS POST GL BATCH	-5,449.36
401520		6/1/2009	Pub Auth Unbilled	JE	30884061	UNBILLED REVENUE	228,583.20
401620		6/1/2009	Sales for Resale Unbilled	JE	30884061	UNBILLED REVENUE	79,751.35
402110		6/1/2009	Dom WW Serv Billed	JE	30884554	KY CIS POST GL BATCH	-61.67
403102		6/1/2009	Oth Rev-Rents Water Property	RR	10126958	Lexington-Fayette Div Of Rev P	-10.00
403102		6/1/2009	Oth Rev-Rents Water Property	RR	10126961	Lake Ellerslie Fishing Club	-750.00
403102		6/1/2009	Oth Rev-Rents Water Property	RR	10127119	Cingular Wireless - El Paso, T	-2,546.99
403102		6/1/2009	Oth Rev-Rents Water Property	RR	10127237	Sprint Nextel	-2,000.00
403103		6/1/2009	Oth Rev-Collect for Others	JE	120514	Accr Sewr & Landfl Rev for Apr	92,848.85
403104		6/1/2009	Oth Rev-NSF Check Charge	JE	30884554	KY CIS POST GL BATCH	-228.00
403105		6/1/2009	Oth Rev-App/Initiate Serv Fee	JE	30884554	KY CIS POST GL BATCH	-6,894.00
403107		6/1/2009	Oth Rev-Reconnection Charges	JE	30884554	KY CIS POST GL BATCH	-5,642.00
501200	16	6/1/2009	Labor Oper AG	JE	30883859	May 2009 Labor Accrual	-213,540.30
501200	1305	6/1/2009	Labor Oper WT Super/Eng	JE	30883859	May 2009 Labor Accrual	-8,680.50
501200	14	6/1/2009	Labor Oper TD	JE	30883859	May 2009 Labor Accrual	-8,680.50
501200	1405	6/1/2009	Labor Oper TD Super/Eng	JE	30883859	May 2009 Labor Accrual	-8,680.50
504100	16	6/1/2009	Group Ins Oper AG	RR	10126985	Stokley, Susie	-128.34
504100	16	6/1/2009	Group Ins Oper AG	RR	10126986	Bailey, Dorothy - Remit	-395.00
504100	16	6/1/2009	Group Ins Oper AG	RR	10127023	Brown, Barbara K.	-50.00
504100	16	6/1/2009	Group Ins Oper AG	RR	10127137	Allen, Evuonna L.	-395.00
504100	16	6/1/2009	Group Ins Oper AG	RR	10127146	Gooch, Wilma J.	-395.00
504100	16	6/1/2009	Group Ins Oper AG	RR	10127833	Jones, Gene A.	-148.00
504100	16	6/1/2009	Group Ins Oper AG	PS	42236732	Wachovia Bank National Associa	141,722.83
507100	16	6/1/2009	401k Oper AG	JE	30883937	401K Co Match Accr May 09	-5,550.84
508101	16	6/1/2009	DCP Oper AG	JE	30883844	May2009 DCP Accrual	-4,557.25
520100	14	6/1/2009	M & S Oper TD	JE	600	Acc for Goods/Serv Rec not inv	-1,565.78
535000	15	6/1/2009	Contr Svc-Other Oper CA	JE	130	KY UNMAPPED PCARD ACCRUAL 0509	-25.00
570100	15	6/1/2009	Uncollectible Accounts	JE	30884554	KY CIS POST GL BATCH	-131.12
575000	16	6/1/2009	Misc Oper AG	RR	10127238	Mulcahy Racing Stables LLC	-141.75
575030	16	6/1/2009	Advertising	JE	601	Acc Goods/Serv Rec'd not invoi	-2,500.00
575030	16	6/1/2009	Advertising	JE	120513	Add'l PTP5 Accrual Hydr Flush	-4,000.00
575100	15	6/1/2009	Bank Service Charges CA	JE	185	Accrual for May 2009 Checkfree	-7,241.95
575130	16	6/1/2009	Brochures and Handouts	JE	601	Acc Goods/Serv Rec'd not invoi	-18,071.47
575200	15	6/1/2009	Collection Agencies CA	JE	30543	GC Services Apr & May Accrual	-9,581.36
575220	16	6/1/2009	Community Relations	JE	160	Accr for Inv Rec'd but not app	-4,000.00
575280	16	6/1/2009	Dues/Membership Deduct	PS	42236791	Lexington Forum Inc	225.00
575500	14	6/1/2009	Janitorial TD	JE	600	Acc for Goods/Serv Rec not inv	-399.00
575500	16	6/1/2009	Janitorial AG	PR	42236406	Hales Cleaning Service - ACH	2,765.00
620000	23	6/1/2009	Mat and Sup Maint WT	JE	160	Accr for Inv Rec'd but not app	-1,200.00
620000	24	6/1/2009	Mat and Sup Maint TD	JE	160	Accr for Inv Rec'd but not app	-740.00
675000	24	6/1/2009	Misc Maint TD	JE	160	Accr for Inv Rec'd but not app	-2,008.70
675650	24	6/1/2009	Paving/Backfill TD	JE	230	Maint Exp Oblig not yet Invoice	-17,909.76
685325		6/1/2009	FICA	JE	30883903	May 09 FICA Accrual	-27,178.08
690110		6/1/2009	FIT-Current	JE	706	MAY TAX PROVISION	134,110.00
690210		6/1/2009	SIT-Current	JE	706	MAY TAX PROVISION	-107,921.00
690650	2	6/1/2009	Def FIT-Other Liab	JE	706	MAY TAX PROVISION	-1,949,438.00
690750	2	6/1/2009	Def SIT-Other Liab	JE	706	MAY TAX PROVISION	-229,108.00
715111		6/1/2009	M&J Revenues-Outside	RR	10127139	Bluegrass Station Division-Rem	-8,784.17
716121		6/1/2009	M&J Expenses-Outside	JE	130	KY UNMAPPED PCARD ACCRUAL 0509	-6.63
716121		6/1/2009	M&J Expenses-Outside	JE	230	Maint Exp Oblig not yet Invoice	-7,942.17
760100		6/1/2009	Donations Deduct	JE	601	Acc Goods/Serv Rec'd not invoi	-1,000.00
780100		6/1/2009	SIT-Other Inc & Ded Curr	JE	706	MAY TAX PROVISION	2,417.00
790100		6/1/2009	FIT-Oth Inc & Ded-curr	JE	706	MAY TAX PROVISION	-3,003.00
401110		6/2/2009	Res Sales Billed	JE	30884809	KY CIS POST GL BATCH	-111,211.19
401210		6/2/2009	Com Sales Billed	JE	30884809	KY CIS POST GL BATCH	-92,909.34
401510		6/2/2009	Pub Auth Billed	JE	30884809	KY CIS POST GL BATCH	-2,535.20
402110		6/2/2009	Dom WW Serv Billed	JE	30884809	KY CIS POST GL BATCH	-18.83
403104		6/2/2009	Oth Rev-NSF Check Charge	JE	30884809	KY CIS POST GL BATCH	-60.00
403105		6/2/2009	Oth Rev-App/Initiate Serv Fee	JE	30884809	KY CIS POST GL BATCH	-3,484.00
403107		6/2/2009	Oth Rev-Reconnection Charges	JE	30884809	KY CIS POST GL BATCH	-4,732.00
535000	15	6/2/2009	Contr Svc-Other Oper CA	TC	30884307	Intellwire	14.95
535000	16	6/2/2009	Contr Svc-Other Oper AG	PV	42237188	Grott Locksmith Center Inc	74.50
550000	16	6/2/2009	Trans Oper AG	PV	42237191	Bridgestone Americas Inc	546.38
570100	15	6/2/2009	Uncollectible Accounts	JE	30884809	KY CIS POST GL BATCH	-211.87
575200	15	6/2/2009	Collection Agencies CA	PV	42237185	Penn Credit Corp	2,709.13
575200	15	6/2/2009	Collection Agencies CA	PV	42237234	Penn Credit Corp	224.62
575200	15	6/2/2009	Collection Agencies CA	PV	42237303	Rossman & Co-PO/REMIT	56.18
575200	15	6/2/2009	Collection Agencies CA	PV	42237308	GC Services Limited Parnership	4,789.81
575275	16	6/2/2009	Discounts Available	PK	62056008	JCM Industries Inc - REMIT	-9.61
575275	16	6/2/2009	Discounts Available	PK	62056009	Mueller Co - ALL USE PO/REMIT	-53.63

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
575740	16	6/2/2009	Telephone AG	TC	30884321	AT&T	.14
575740	16	6/2/2009	Telephone AG	TC	30884323	AT&T	-.01
575740	16	6/2/2009	Telephone AG	TC	30884326	AT&T	-.14
575740	16	6/2/2009	Telephone AG	TC	30884327	AT&T	-.23
575740	16	6/2/2009	Telephone AG	TC	30884328	AT&T	.32
575740	16	6/2/2009	Telephone AG	TC	30884332	AT&T	.27
575740	16	6/2/2009	Telephone AG	TC	30884333	AT&T	.52
575740	15	6/2/2009	Telephone CA	TC	30884354	Windstream	49.26
760100		6/2/2009	Donations Deduct	PS	42237263	Dunbar High School Cheerleader	279.80
401110		6/3/2009	Res Sales Billed	JE	30885157	KY CIS POST GL BATCH	-152,833.36
401210		6/3/2009	Com Sales Billed	JE	30885157	KY CIS POST GL BATCH	-43,869.02
401450		6/3/2009	Priv Fire Billed	JE	30885157	KY CIS POST GL BATCH	-10,397.01
401510		6/3/2009	Pub Auth Billed	JE	30885157	KY CIS POST GL BATCH	-2,109.40
402110		6/3/2009	Dom WW Serv Billed	JE	30885157	KY CIS POST GL BATCH	-13.14
402210		6/3/2009	Com WW Serv Billed	JE	30885157	KY CIS POST GL BATCH	-72.87
403103		6/3/2009	Oth Rev-Collect for Others	PS	42240623	Treehaven II LLC	-248.71
403103		6/3/2009	Oth Rev-Collect for Others	PS	42240624	Verna Hills Neighborhood Assoc	-209.02
403104		6/3/2009	Oth Rev-NSF Check Charge	JE	30885157	KY CIS POST GL BATCH	-96.00
403105		6/3/2009	Oth Rev-App/Initiate Serv Fee	JE	30885157	KY CIS POST GL BATCH	-4,810.00
403107		6/3/2009	Oth Rev-Reconnection Charges	JE	30885157	KY CIS POST GL BATCH	-3,510.00
511100	13	6/3/2009	Waste Disposal Exp WT	EE	3769630	KENTUCKY UTILITIES COMPANY	835.13
511100	13	6/3/2009	Waste Disposal Exp WT	EE	3769650	KENTUCKY UTILITIES COMPANY	903.25
515100	13	6/3/2009	Purch Power WT	EE	3769670	KENTUCKY UTILITIES COMPANY	168,802.40
515100	13	6/3/2009	Purch Power WT	EE	3769681	KENTUCKY UTILITIES COMPANY	3,284.87
515100	13	6/3/2009	Purch Power WT	EE	3769706	KENTUCKY UTILITIES COMPANY	595.20
515100	12	6/3/2009	Purch Power P	EE	3769919	KENTUCKY UTILITIES COMPANY	4,850.28
515100	12	6/3/2009	Purch Power P	EE	3769927	KENTUCKY UTILITIES COMPANY	2,996.44
515100	14	6/3/2009	Purch Power TD	EE	3769959	KENTUCKY UTILITIES COMPANY	466.01
515100	14	6/3/2009	Purch Power TD	EE	3770870	KENTUCKY UTILITIES COMPANY	11.94
515100	14	6/3/2009	Purch Power TD	EE	3770945	KENTUCKY UTILITIES COMPANY	662.44
515100	12	6/3/2009	Purch Power P	EE	3771992	KENTUCKY UTILITIES COMPANY	52.90
515100	12	6/3/2009	Purch Power P	EE	3772042	KENTUCKY UTILITIES COMPANY	319.42
515100	12	6/3/2009	Purch Power P	EE	3772064	KENTUCKY UTILITIES COMPANY	927.17
515100	12	6/3/2009	Purch Power P	EE	3772074	KENTUCKY UTILITIES COMPANY	941.18
515100	12	6/3/2009	Purch Power P	EE	3772081	KENTUCKY UTILITIES COMPANY	8,877.88
550000	16	6/3/2009	Trans Oper AG	ST	30884758	SABRIX VENDOR TAX COMPARE	3.12
570100	15	6/3/2009	Uncollectible Accounts	JE	30885157	KY CIS POST GL BATCH	-349.36
575002	16	6/3/2009	Misc General Office	PS	42240620	Legislative Research Commissio	265.00
575275	16	6/3/2009	Discounts Available	PK	62056048	Mueller Co - ALL USE PO/REMIT	-43.27
575320	14	6/3/2009	Electricity TD	EE	3769725	KENTUCKY UTILITIES COMPANY	26.51
575320	13	6/3/2009	Electricity WT	EE	3769735	KENTUCKY UTILITIES COMPANY	20.73
575320	16	6/3/2009	Electricity AG	EE	3769898	KENTUCKY UTILITIES COMPANY	13.78
575320	14	6/3/2009	Electricity TD	EE	3769937	KENTUCKY UTILITIES COMPANY	12.29
575320	13	6/3/2009	Electricity WT	EE	3769943	KENTUCKY UTILITIES COMPANY	10.88
575320	14	6/3/2009	Electricity TD	EE	3770872	OWEN ELECTRIC COOP INC	7.31
575320	14	6/3/2009	Electricity TD	EE	3772002	KENTUCKY UTILITIES COMPANY	12.35
575320	13	6/3/2009	Electricity WT	EE	3772007	KENTUCKY UTILITIES COMPANY	10.88
575320	16	6/3/2009	Electricity AG	EE	3772091	KENTUCKY UTILITIES COMPANY	4,217.09
575320	14	6/3/2009	Electricity TD	EE	3772099	KENTUCKY UTILITIES COMPANY	692.77
575480	14	6/3/2009	Heat - Oil/Gas TD	EE	3770928	KENTUCKY UTILITIES COMPANY	238.19
575480	14	6/3/2009	Heat - Oil/Gas TD	EE	3772001	KENTUCKY UTILITIES COMPANY	23.69
760200		6/3/2009	Other Income Deductions	PV	42240579	KY TN Section - AWWA	500.00
401110		6/4/2009	Res Sales Billed	JE	30885350	KY CIS POST GL BATCH	-119,884.74
401210		6/4/2009	Com Sales Billed	JE	30885350	KY CIS POST GL BATCH	-88,526.36
401310		6/4/2009	Ind Sales Billed	JE	30885350	KY CIS POST GL BATCH	-22,977.06
401510		6/4/2009	Pub Auth Billed	JE	30885350	KY CIS POST GL BATCH	-97,695.74
401610		6/4/2009	SFR Billed	JE	30885350	KY CIS POST GL BATCH	-30,926.84
402110		6/4/2009	Dom WW Serv Billed	JE	30885350	KY CIS POST GL BATCH	-291.37
403105		6/4/2009	Oth Rev-App/Initiate Serv Fee	JE	30885350	KY CIS POST GL BATCH	-2,652.00
403107		6/4/2009	Oth Rev-Reconnection Charges	JE	30885350	KY CIS POST GL BATCH	-5,356.00
403198		6/4/2009	Oth Rev-Misc Service Rev	JE	30885350	KY CIS POST GL BATCH	26.00
501200	2410	6/4/2009	Labor Maint TD Struct & Imp	T2	33506	Payroll Labor Distribution	229.50
501200	2415	6/4/2009	Labor Maint TD Dist Res	T2	33506	Payroll Labor Distribution	352.01
501200	2405	6/4/2009	Labor Maint TD Super/Eng	T2	33506	Payroll Labor Distribution	398.27
501200	2305	6/4/2009	Labor Maint WT Super/Eng	T2	33506	Payroll Labor Distribution	1,194.84
501200	24	6/4/2009	Labor Maint TD	T2	33506	Payroll Labor Distribution	1,383.39
501200	23	6/4/2009	Labor Maint WT	T2	33506	Payroll Labor Distribution	1,430.73
501200	2435	6/4/2009	Labor Maint TD Meters	T2	33506	Payroll Labor Distribution	1,853.12
501200	22	6/4/2009	Labor Maint P	T2	33506	Payroll Labor Distribution	2,940.95
501200	1405	6/4/2009	Labor Oper TD Super/Eng	T2	33506	Payroll Labor Distribution	4,497.09
501200	2440	6/4/2009	Labor Maint TD Hydrants	T2	33506	Payroll Labor Distribution	5,926.79
501200	2430	6/4/2009	Labor Maint TD Services	T2	33506	Payroll Labor Distribution	7,337.37
501200	1415	6/4/2009	Labor Oper TD Lines	T2	33506	Payroll Labor Distribution	8,464.09
501200	15	6/4/2009	Labor Oper CA	T2	33506	Payroll Labor Distribution	9,171.54
501200	1520	6/4/2009	Labor Oper CA Cust Serv	T2	33506	Payroll Labor Distribution	10,731.05
501200	2420	6/4/2009	Labor Maint TD Mains	T2	33506	Payroll Labor Distribution	11,258.35
501200	1510	6/4/2009	Labor Oper CA Mtr Read	T2	33506	Payroll Labor Distribution	16,537.54
501200	1305	6/4/2009	Labor Oper WT Super/Eng	T2	33506	Payroll Labor Distribution	27,783.25
501200	1420	6/4/2009	Labor Oper TD Meter	T2	33506	Payroll Labor Distribution	29,513.16
501200	13	6/4/2009	Labor Oper WT	T2	33506	Payroll Labor Distribution	34,486.31
501200	14	6/4/2009	Labor Oper TD	T2	33506	Payroll Labor Distribution	35,503.34
501200	16	6/4/2009	Labor Oper AG	T2	33506	Payroll Labor Distribution	36,758.28
501200	13	6/4/2009	Labor Oper WT	T3	33507	Actual Burden Journal Entries	30.90
501210	14	6/4/2009	Labor NS OT TD	T2	33506	Payroll Labor Distribution	27.34

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
501210	2415	6/4/2009	Labor NS OT TD Dist Res	T2	33506	Payroll Labor Distribution	227.10
501210	1415	6/4/2009	Labor NS OT TD Lines	T2	33506	Payroll Labor Distribution	254.19
501210	2430	6/4/2009	Labor NS OT TD Services	T2	33506	Payroll Labor Distribution	341.33
501210	1420	6/4/2009	Labor NS OT TD Meter	T2	33506	Payroll Labor Distribution	452.20
501210	1510	6/4/2009	Labor NS OT CA Mtr Read	T2	33506	Payroll Labor Distribution	535.55
501210	2420	6/4/2009	Labor NS OT TD Mains	T2	33506	Payroll Labor Distribution	654.69
501210	1305	6/4/2009	Labor NS OT WT Super/Eng	T2	33506	Payroll Labor Distribution	1,450.42
501210	13	6/4/2009	Labor NS OT WT	T2	33506	Payroll Labor Distribution	7,282.71
501711		6/4/2009	IP-Off-Annual-P/R JE	T3	33507	Actual Burden Journal Entries	10,649.22
504100	1	6/4/2009	Group Insurance - Cap Credits	T1	33505	Payroll Disbursement Entries	-58,279.97
504100	16	6/4/2009	Group Ins Oper AG	T1	33505	Payroll Disbursement Entries	-8,889.67
504100	16	6/4/2009	Group Ins Oper AG	T3	33507	Actual Burden Journal Entries	2,155.65
504100	1	6/4/2009	Group Insurance - Cap Credits	T3	33507	Actual Burden Journal Entries	47,939.45
504620	16	6/4/2009	Employee Physical Exam AG	CC	5989	NEW HORIZONS MEDICAL CENT	66.00
505100	1	6/4/2009	PBOP Cap Credits	T1	33505	Payroll Disbursement Entries	-38,484.47
505100	1	6/4/2009	PBOP Cap Credits	T3	33507	Actual Burden Journal Entries	32,619.38
506100	1	6/4/2009	Pension - Cap Credits	T1	33505	Payroll Disbursement Entries	-54,085.56
506100	1	6/4/2009	Pension - Cap Credits	T3	33507	Actual Burden Journal Entries	46,117.37
507100	16	6/4/2009	401k Oper AG	T3	33507	Actual Burden Journal Entries	4,641.19
508101	16	6/4/2009	DCP Oper AG	T3	33507	Actual Burden Journal Entries	3,642.69
508102	16	6/4/2009	Retiree Med Oper AG	T3	33507	Actual Burden Journal Entries	713.21
515100	12	6/4/2009	Purch Power P	EE	3772105	KENTUCKY UTILITIES COMPANY	853.44
515100	13	6/4/2009	Purch Power WT	EE	3772115	KENTUCKY UTILITIES COMPANY	24,177.97
515100	14	6/4/2009	Purch Power TD	EE	3772556	KENTUCKY UTILITIES COMPANY	22.10
520100	16	6/4/2009	M & S Oper AG	CC	5989	LYNN IMAGING FRONT COUNT	15.06
520100	14	6/4/2009	M & S Oper TD	CC	5989	WW GRAINGER	606.29
520100	13	6/4/2009	M & S Oper WT	CC	5989	HACH COMPANY	928.47
533000	16	6/4/2009	Contr Svc-Legal Oper AG	PV	42241424	Stoll Keenon Ogden PLLC-PO/REM	3,735.09
533000	16	6/4/2009	Contr Svc-Legal Oper AG	PV	42241434	Stoll Keenon Ogden PLLC-PO/REM	23,263.17
535000	16	6/4/2009	Contr Svc-Other Oper AG	CC	5989	THE EVERGREEN GROUP	1,287.98
535000	14	6/4/2009	Contr Svc-Other Oper TD	PV	42241302	Kentucky Underground Protectio	2,981.12
535000	13	6/4/2009	Contr Svc-Other Oper WT	PV	42241484	Leak Eliminators LLC	2,700.00
535000	13	6/4/2009	Contr Svc-Other Oper WT	PV	42241508	Stephen Hillenmeyer Landscape	2,576.00
535000	14	6/4/2009	Contr Svc-Other Oper TD	PV	42241514	Volt Services Group	117.16
535000	13	6/4/2009	Contr Svc-Other Oper WT	PV	42241514	Volt Services Group	937.30
536000	13	6/4/2009	Contr Svc-Lab Testing Oper WT	PV	42241497	Fouser Environmental Services	387.00
536000	13	6/4/2009	Contr Svc-Lab Testing Oper WT	PV	42241501	Fouser Environmental Services	541.00
536000	13	6/4/2009	Contr Svc-Lab Testing Oper WT	PV	42241503	Fouser Environmental Services	179.50
541400	16	6/4/2009	Rents-Equipment Oper AG	CC	5989	LASER IMAGES PRINT MANAGE	116.60
550000	16	6/4/2009	Trans Oper AG	CC	5989	SHELL OIL	142.89
550000	1	6/4/2009	Trans - Cap Credits	T1	33505	Payroll Disbursement Entries	-24,538.93
550000	1	6/4/2009	Trans - Cap Credits	T3	33507	Actual Burden Journal Entries	20,184.87
558000	1	6/4/2009	Ins Work Comp Cap Credits	T1	33505	Payroll Disbursement Entries	-6,134.75
558000	1	6/4/2009	Ins Work Comp Cap Credits	T3	33507	Actual Burden Journal Entries	5,046.27
568010	16	6/4/2009	Water Res Conservation	PV	42241453	WUKY Radio Station	5,000.00
570100	15	6/4/2009	Uncollectible Accounts	JE	30885350	KY CIS POST GL BATCH	-389.45
575000	13	6/4/2009	Misc Oper WT	CC	5989	RIO GRANDE FENCE CO	679.61
575000	14	6/4/2009	Misc Oper TD	CC	5989	NATIONAL WORKWEAR INC	1,253.83
575000	16	6/4/2009	Misc Oper AG	OV	10267658	US Pipe & Foundry Co LLC - PO	67.64
575000	14	6/4/2009	Misc Oper TD	TC	30884994	AT&T	47.58
575002	16	6/4/2009	Misc General Office	CC	5999	FTD DEBBIE'S HUNTER'S	74.15
575030	16	6/4/2009	Advertising	CC	5999	KROGER	150.00
575130	16	6/4/2009	Brochures and Handouts	PV	42241438	Windrunner Advertising	55.00
575220	16	6/4/2009	Community Relations	PV	42241442	Big Brothers/Big Sisters(Blueg	4,000.00
575240	16	6/4/2009	Co Dues/Membership Deduct	CC	5989	KY BOARD OF ENGINEERS	150.00
575280	16	6/4/2009	Dues/Membership Deduct	PV	42241460	Kentucky World Trade Center	675.00
575320	13	6/4/2009	Electricity WT	EE	3772107	KENTUCKY UTILITIES COMPANY	577.75
575340	16	6/4/2009	Employee Expenses AG	CC	5989	AMEXFEE	588.60
575340	16	6/4/2009	Employee Expenses AG	T3	33507	Actual Burden Journal Entries	16.00
575350	16	6/4/2009	Meals Deduct	CC	5989	ELK CREEK VINEYARD	242.47
575480	14	6/4/2009	Heat - Oil/Gas TD	EE	3774690	COLUMBIA GAS OF KENTUCKY	1,150.28
575480	16	6/4/2009	Heat - Oil/Gas AG	EE	3774692	COLUMBIA GAS OF KENTUCKY	317.45
575545	13	6/4/2009	Lab Supplies WT	CC	5989	VWR INTERNATIONAL INC	276.25
575545	13	6/4/2009	Lab Supplies WT	PV	42241490	LabChem Inc	414.56
575620	16	6/4/2009	Office & Admin Supplies AG	CC	5989	OFFICEMAX CT IN	140.29
575620	14	6/4/2009	Office & Admin Supplies TD	CC	5989	OFFICEMAX CT IN	1,328.00
575740	16	6/4/2009	Telephone AG	TC	30884944	Local Insight YP	108.16
575780	16	6/4/2009	Trash Removal AG	PV	42241389	Allied Waste Services #993	186.76
575780	11	6/4/2009	Trash Removal SS	PV	42241492	Allied Waste Services #993	10.64
575820	14	6/4/2009	Uniforms TD	CC	5989	UFIRST LAUNDRY SVCS	61.62
575820	13	6/4/2009	Uniforms WT	CC	5989	UFIRST LAUNDRY SVCS	135.05
575998	16	6/4/2009	PCard Undistributed	CC	5989	J CARINOS 902	55.13
620000	24	6/4/2009	Mat and Sup Maint TD	CC	5989	USA BLUE BOOK	262.38
620000	23	6/4/2009	Mat and Sup Maint WT	CC	5989	GROTT LOCKSMITH CENTER	773.98
620000	21	6/4/2009	Mat and Sup Maint SS	CC	5989	LOWES	1,151.37
620000	24	6/4/2009	Mat and Sup Maint TD	OV	10267661	Powerseal Pipeline Products Co	2,584.58
620000	21	6/4/2009	Mat and Sup Maint SS	PV	42241468	Bryants Sheet Metal Inc	212.00
620000	23	6/4/2009	Mat and Sup Maint WT	PV	42241473	Crane America Services-REMIT	1,200.00
635000	26	6/4/2009	Contr Svc-Other Maint AG	CC	5989	UFIRST LAUNDRY SVCS	70.04
635000	26	6/4/2009	Contr Svc-Other Maint AG	PV	42241397	Stephen Hillenmeyer Landscape	1,135.84
635000	26	6/4/2009	Contr Svc-Other Maint AG	PV	42241399	TruGreen Chemlawn-PO/REMIT	672.00
635000	26	6/4/2009	Contr Svc-Other Maint AG	PV	42241401	Orkin Exterminating Co - Lexin	53.46
675000	24	6/4/2009	Misc Maint TD	PV	42241294	Scott Gross Co Inc	699.60
675000	26	6/4/2009	Misc Maint AG	PV	42241392	Perfection Services-PO/REMIT	891.10

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
675000	26	6/4/2009	Misc Maint AG	PV	42241396	Perfection Services-PO/REMIT	867.00
685320		6/4/2009	FUTA	T3	33507	Actual Burden Journal Entries	20.31
685325		6/4/2009	FICA	T3	33507	Actual Burden Journal Entries	19,288.30
685350		6/4/2009	SUTA	T3	33507	Actual Burden Journal Entries	36.24
716121		6/4/2009	M&J Expenses-Outside	CC	5989	APPLIED IND TECH	1,705.30
716121		6/4/2009	M&J Expenses-Outside	T2	33506	Payroll Labor Distribution	3,713.95
716121		6/4/2009	M&J Expenses-Outside	T3	33507	Actual Burden Journal Entries	2,071.34
760100		6/4/2009	Donations Deduct	CC	5999	DOWNTOWN LEXINGTON CORPOR	750.00
760200		6/4/2009	Other Income Deductions	PS	42241319	Bluegrass Inst for Pub Policy	500.00
760200		6/4/2009	Other Income Deductions	PS	42241320	KY TN Section - AWWA	2,000.00
760400		6/4/2009	Other Lobbying Expenses	PV	42241279	McCarthy Strategic Solutions L	4,005.72
401110		6/5/2009	Res Sales Billed	JE	30885542	KY CIS POST GL BATCH	-106,149.19
401210		6/5/2009	Com Sales Billed	JE	30885542	KY CIS POST GL BATCH	-138,506.09
401310		6/5/2009	Ind Sales Billed	JE	30885542	KY CIS POST GL BATCH	-54,930.29
401450		6/5/2009	Priv Fire Billed	JE	30885542	KY CIS POST GL BATCH	-611.35
401510		6/5/2009	Pub Auth Billed	JE	30885542	KY CIS POST GL BATCH	-189,702.14
401610		6/5/2009	SFR Billed	JE	30885542	KY CIS POST GL BATCH	-84,091.99
402110		6/5/2009	Dom WW Serv Billed	JE	30885542	KY CIS POST GL BATCH	-14.53
403104		6/5/2009	Oth Rev-NSF Check Charge	JE	30885542	KY CIS POST GL BATCH	-96.00
403105		6/5/2009	Oth Rev-App/Initiate Serv Fee	JE	30885542	KY CIS POST GL BATCH	-2,132.00
403107		6/5/2009	Oth Rev-Reconnection Charges	JE	30885542	KY CIS POST GL BATCH	-3,068.00
504610	16	6/5/2009	Employee Awards AG	PV	42242170	Tharpe Company Inc-REMIT	214.56
504620	16	6/5/2009	Employee Physical Exam AG	PV	42242171	New Lexington Clinic	38.00
510100	11	6/5/2009	Purchased Water-Outside	PV	42242036	Gallatin County Water District	758.91
510100	11	6/5/2009	Purchased Water-Outside	PV	42242038	Carroll Co Water Dist 1	2,547.27
510100	11	6/5/2009	Purchased Water-Outside	PV	42242066	Georgetown Municipal Water & S	9.33
510100	11	6/5/2009	Purchased Water-Outside	PV	42242147	Georgetown Municipal Water & S	9.33
515100	13	6/5/2009	Purch Power WT	PS	42242519	Kentucky Department of Revenue	2,335.82
520100	14	6/5/2009	M & S Oper TD	PV	42242149	Cobb, Rodney	243.80
520100	14	6/5/2009	M & S Oper TD	PV	42242158	USA Blue Book	1,064.85
520100	14	6/5/2009	M & S Oper TD	PV	42242161	USA Blue Book	325.83
535000	14	6/5/2009	Contr Svc-Other Oper TD	PV	42242149	Cobb, Rodney	336.00
535000	14	6/5/2009	Contr Svc-Other Oper TD	PV	42242151	Cobb, Rodney	689.00
535000	13	6/5/2009	Contr Svc-Other Oper WT	PV	42242167	Lexington Tree Service Inc-PO/	1,452.00
570100	15	6/5/2009	Uncollectible Accounts	JE	30885542	KY CIS POST GL BATCH	-423.71
575000	16	6/5/2009	Misc Oper AG	PV	42242173	US Pipe & Foundry Co - REMIT	6.42
575002	16	6/5/2009	Misc General Office	ST	30885316	SABRIX NO TAX CHARGED ACR	15.90
575100	15	6/5/2009	Bank Service Charges CA	PV	42242381	Mellon Bank NA - LOCKBOX - ACH	9,268.48
575275	16	6/5/2009	Discounts Available	PK	62056072	USA Blue Book	-13.21
575275	16	6/5/2009	Discounts Available	PK	62056073	US Pipe & Foundry Co - REMIT	-353.23
575320	14	6/5/2009	Electricity TD	EE	3776740	KENTUCKY UTILITIES COMPANY	62.38
575500	16	6/5/2009	Janitorial AG	PV	42242057	Cobb, Rodney	399.00
575545	13	6/5/2009	Lab Supplies WT	ST	30885316	SABRIX NO TAX CHARGED ACR	24.87
575545	13	6/5/2009	Lab Supplies WT	PV	42242168	LabChem Inc	121.14
575625	16	6/5/2009	Overnight Shipping AG	PV	42242059	United Parcel Service	25.49
575625	16	6/5/2009	Overnight Shipping AG	PV	42242060	United Parcel Service	31.15
575625	16	6/5/2009	Overnight Shipping AG	PV	42242063	United Parcel Service	2.09
575715	16	6/5/2009	Software Licenses & Support	PV	42242014	Synergis Tech Inc	3,512.09
575830	11	6/5/2009	Wtr & Waste Wtr Exp SS	PV	42242164	Kentucky American Water	1,484.42
620000	23	6/5/2009	Mat and Sup Maint WT	ST	30885316	SABRIX NO TAX CHARGED ACR	72.00
760200		6/5/2009	Other Income Deductions	PS	42242087	Southland Association Inc	1,000.00
520100	14	6/6/2009	M & S Oper TD	ST	30885511	SABRIX NO TAX CHARGED ACR	19.55
575545	13	6/6/2009	Lab Supplies WT	ST	30885511	SABRIX NO TAX CHARGED ACR	7.27
401110		6/8/2009	Res Sales Billed	JE	30885711	KY CIS POST GL BATCH	-143,906.37
401210		6/8/2009	Com Sales Billed	JE	30885711	KY CIS POST GL BATCH	-63,630.86
401310		6/8/2009	Ind Sales Billed	JE	30885711	KY CIS POST GL BATCH	-1,096.51
401510		6/8/2009	Pub Auth Billed	JE	30885711	KY CIS POST GL BATCH	-5,806.39
401710		6/8/2009	Misc Sales Billed	JE	30885711	KY CIS POST GL BATCH	-1,970.16
402110		6/8/2009	Dom WW Serv Billed	JE	30885711	KY CIS POST GL BATCH	-13,689.33
402210		6/8/2009	Com WW Serv Billed	JE	30885711	KY CIS POST GL BATCH	-7,773.13
402510		6/8/2009	Pub Auth WW Svc Billed	JE	30885711	KY CIS POST GL BATCH	-260.59
403104		6/8/2009	Oth Rev-NSF Check Charge	JE	30885711	KY CIS POST GL BATCH	-120.00
403105		6/8/2009	Oth Rev-App/Initiate Serv Fee	JE	30885711	KY CIS POST GL BATCH	-3,692.00
403107		6/8/2009	Oth Rev-Reconnection Charges	JE	30885711	KY CIS POST GL BATCH	-6,136.00
504660	16	6/8/2009	Tuition Aid AG	PS	42244302	Indiana Wesleyan University	660.00
515100	14	6/8/2009	Purch Power TD	EE	3777261	OWEN ELECTRIC COOP INC	14.05
515100	12	6/8/2009	Purch Power P	EE	3777365	KENTUCKY UTILITIES COMPANY	2,501.84
535000	15	6/8/2009	Contr Svc-Other Oper CA	PV	42242826	Volt Services Group	670.04
535000	15	6/8/2009	Contr Svc-Other Oper CA	PV	42242829	Volt Services Group	624.00
535000	15	6/8/2009	Contr Svc-Other Oper CA	PV	42242832	Volt Services Group	624.00
535000	15	6/8/2009	Contr Svc-Other Oper CA	PV	42242881	Volt Services Group	624.00
535000	15	6/8/2009	Contr Svc-Other Oper CA	PV	42243025	Volt Services Group	624.00
535000	15	6/8/2009	Contr Svc-Other Oper CA	PV	42243042	Volt Services Group	566.19
535000	15	6/8/2009	Contr Svc-Other Oper CA	PV	42243068	Volt Services Group	1,132.38
535000	15	6/8/2009	Contr Svc-Other Oper CA	PV	42243141	Tebco Inc-REMIT	300.00
570100	15	6/8/2009	Uncollectible Accounts	JE	30885711	KY CIS POST GL BATCH	-228.36
575000	14	6/8/2009	Misc Oper TD	PV	42243127	Tebco Inc-REMIT	59.47
575000	14	6/8/2009	Misc Oper TD	PV	42243141	Tebco Inc-REMIT	670.30
575000	16	6/8/2009	Misc Oper AG	PV	42243627	Backtrack Employment Screening	333.00
575200	15	6/8/2009	Collection Agencies CA	RI	10128454	Penn Credit Corp	-148.34
575320	14	6/8/2009	Electricity TD	EE	3777354	KENTUCKY UTILITIES COMPANY	17.85
575320	14	6/8/2009	Electricity TD	EE	3777359	KENTUCKY UTILITIES COMPANY	12.29
575625	16	6/8/2009	Overnight Shipping AG	PV	42242795	United Parcel Service	182.19
620000	24	6/8/2009	Mat and Sup Maint TD	PV	42243030	Ogden Enterprises	740.00

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
675000	24	6/8/2009	Misc Maint TD	PV	42243124	Tebco Inc-REMIT	160.52
675000	24	6/8/2009	Misc Maint TD	PV	42243127	Tebco Inc-REMIT	180.00
675650	24	6/8/2009	Paving/Backfill TD	PV	42242802	HG Wilson & Sons Contractors I	1,743.20
760200		6/8/2009	Other Income Deductions	PS	42235980	Brown, Earl P	-500.00
401110		6/9/2009	Res Sales Billed	JE	30885837	KY CIS POST GL BATCH	-89,147.98
401210		6/9/2009	Com Sales Billed	JE	30885837	KY CIS POST GL BATCH	-31,892.96
401310		6/9/2009	Ind Sales Billed	JE	30885837	KY CIS POST GL BATCH	-1,195.69
401410		6/9/2009	Pub Fire Billed	JE	30885837	KY CIS POST GL BATCH	-6,043.05
401450		6/9/2009	Priv Fire Billed	JE	30885837	KY CIS POST GL BATCH	-126,110.38
401510		6/9/2009	Pub Auth Billed	JE	30885837	KY CIS POST GL BATCH	-2,522.36
402110		6/9/2009	Dom WW Serv Billed	JE	30885837	KY CIS POST GL BATCH	-25.09
403104		6/9/2009	Oth Rev-NSF Check Charge	JE	30885837	KY CIS POST GL BATCH	-180.00
403105		6/9/2009	Oth Rev-App/Initiate Serv Fee	JE	30885837	KY CIS POST GL BATCH	-2,184.00
403107		6/9/2009	Oth Rev-Reconnection Charges	JE	30885837	KY CIS POST GL BATCH	-3,224.00
403199		6/9/2009	Oth Rev-Other Water Rev	PS	42244982	Kentucky Department of Revenue	-737.91
504610	16	6/9/2009	Employee Awards AG	PV	42244675	Tharpe Company Inc-REMIT	331.88
504620	16	6/9/2009	Employee Physical Exam AG	PV	42244679	BaptistWorx Business Office	30.00
504620	16	6/9/2009	Employee Physical Exam AG	PV	42244684	BaptistWorx Business Office	140.00
515100	13	6/9/2009	Purch Power WT	EE	3780109	KENTUCKY UTILITIES COMPANY	4,072.61
515100	14	6/9/2009	Purch Power TD	EE	3780114	KENTUCKY UTILITIES COMPANY	78.82
515100	12	6/9/2009	Purch Power P	PS	42244982	Kentucky Department of Revenue	934.33
515100	13	6/9/2009	Purch Power WT	PS	42244982	Kentucky Department of Revenue	3,737.33
535000	16	6/9/2009	Contr Svc-Other Oper AG	TC	30885630	INSIGHT	192.91
535000	15	6/9/2009	Contr Svc-Other Oper CA	TC	30885672	Language Line Services	1,784.46
535000	13	6/9/2009	Contr Svc-Other Oper WT	PV	42244947	Barnstead International	169.03
550000	16	6/9/2009	Trans Oper AG	PV	42244667	Bridgestone Americas Inc	634.46
550000	16	6/9/2009	Trans Oper AG	PS	42244842	Horton, Beverly Petty Cash	2.90
568010	16	6/9/2009	Water Res Conservation	PV	42244632	Lamar Companies The -REMIT	6,510.00
570100	15	6/9/2009	Uncollectible Accounts	JE	30885837	KY CIS POST GL BATCH	-254.98
575000	14	6/9/2009	Misc Oper TD	ST	30885680	SABRIX VENDOR TAX COMPARE	.15
575000	16	6/9/2009	Misc Oper AG	PS	42244842	Horton, Beverly Petty Cash	18.57
575000	16	6/9/2009	Misc Oper AG	PV	42244945	Backtrack Employment Screening	167.00
575350	16	6/9/2009	Meals Deduct	PS	42244842	Horton, Beverly Petty Cash	21.36
575711	16	6/9/2009	Add'l Security Costs AG	PV	42244623	Murray Guard Inc-PO/REMIT	715.20
575711	16	6/9/2009	Add'l Security Costs AG	PV	42244627	Murray Guard Inc-PO/REMIT	2,668.64
575711	16	6/9/2009	Add'l Security Costs AG	PV	42244629	Murray Guard Inc-PO/REMIT	2,668.64
575740	15	6/9/2009	Telephone CA	TC	30885617	Windstream	67.74
575740	15	6/9/2009	Telephone CA	TC	30885618	Windstream	49.26
575741	13	6/9/2009	Cell Phone WT	TC	30885608	Cingular Wireless	69.80
575741	16	6/9/2009	Cell Phone AG	TC	30885608	Cingular Wireless	254.35
620000	24	6/9/2009	Mat and Sup Maint TD	IR	538734	Inventory Return	-378.60
620000	24	6/9/2009	Mat and Sup Maint TD	IR	538735	Inventory Return	-43.38
620000	24	6/9/2009	Mat and Sup Maint TD	IR	538736	Inventory Return	-676.77
620000	24	6/9/2009	Mat and Sup Maint TD	IR	538737	Inventory Return	-254.61
620000	24	6/9/2009	Mat and Sup Maint TD	IR	538738	Inventory Return	-7.24
620000	23	6/9/2009	Mat and Sup Maint WT	PV	42244949	Airgas Mid America-REMIT	103.95
635000	26	6/9/2009	Contr Svc-Other Maint AG	PV	42244665	Orkin Exterminating Co - Lexin	50.98
716121		6/9/2009	M&J Expenses-Outside	II	538743	Inventory Issue-Stk E & D	43.38
401110		6/10/2009	Res Sales Billed	JE	30886053	KY CIS POST GL BATCH	-111,710.06
401210		6/10/2009	Com Sales Billed	JE	30886053	KY CIS POST GL BATCH	-53,083.01
401310		6/10/2009	Ind Sales Billed	JE	30886053	KY CIS POST GL BATCH	-6,936.75
401510		6/10/2009	Pub Auth Billed	JE	30886053	KY CIS POST GL BATCH	-4,412.21
401610		6/10/2009	SFR Billed	JE	30886053	KY CIS POST GL BATCH	-557.28
401710		6/10/2009	Misc Sales Billed	JE	30886053	KY CIS POST GL BATCH	-1.96
402210		6/10/2009	Com WW Serv Billed	JE	30886053	KY CIS POST GL BATCH	-1,578.62
402310		6/10/2009	Ind WW Serv Billed	RI	10128566	Itron	-500.00
403104		6/10/2009	Oth Rev-NSF Check Charge	JE	30886053	KY CIS POST GL BATCH	-132.00
403105		6/10/2009	Oth Rev-App/Initiate Serv Fee	JE	30886053	KY CIS POST GL BATCH	-2,652.00
403107		6/10/2009	Oth Rev-Reconnection Charges	JE	30886053	KY CIS POST GL BATCH	-2,912.00
515100	12	6/10/2009	Purch Power P	EE	3782155	CLARK ENERGY COOP	888.07
535000	16	6/10/2009	Contr Svc-Other Oper AG	PV	42245484	Happy's General Contracting- R	110.00
535000	16	6/10/2009	Contr Svc-Other Oper AG	PV	42245485	Happy's General Contracting- R	90.00
550000	16	6/10/2009	Trans Oper AG	ST	30885759	SABRIX VENDOR TAX COMPARE	7.26
570100	15	6/10/2009	Uncollectible Accounts	JE	30886053	KY CIS POST GL BATCH	-114.84
575000	14	6/10/2009	Misc Oper TD	PV	42245486	Grainger - ALL USE REMIT	576.37
575000	14	6/10/2009	Misc Oper TD	PV	42245487	Grainger - ALL USE REMIT	54.91
575275	16	6/10/2009	Discounts Available	PK	62056116	JCM Industries Inc - REMIT	-16.47
575625	16	6/10/2009	Overnight Shipping AG	PV	42245483	United Parcel Service	122.93
620000	24	6/10/2009	Mat and Sup Maint TD	IR	538930	Inventory Return	-82.60
620000	24	6/10/2009	Mat and Sup Maint TD	PV	42245488	Ferguson SAC - ALL USE REMIT	1,378.05
716121		6/10/2009	M&J Expenses-Outside	II	538931	Inventory Issue-Stk E & D	82.60
401110		6/11/2009	Res Sales Billed	JE	30886112	KY CIS POST GL BATCH	-181,253.81
401210		6/11/2009	Com Sales Billed	JE	30886112	KY CIS POST GL BATCH	-50,790.78
401510		6/11/2009	Pub Auth Billed	JE	30886112	KY CIS POST GL BATCH	-426.98
402110		6/11/2009	Dom WW Serv Billed	JE	30886112	KY CIS POST GL BATCH	-137.42
402210		6/11/2009	Com WW Serv Billed	JE	30886112	KY CIS POST GL BATCH	-59.80
403104		6/11/2009	Oth Rev-NSF Check Charge	JE	30886112	KY CIS POST GL BATCH	-60.00
403105		6/11/2009	Oth Rev-App/Initiate Serv Fee	JE	30886112	KY CIS POST GL BATCH	-3,224.00
403107		6/11/2009	Oth Rev-Reconnection Charges	JE	30886112	KY CIS POST GL BATCH	-3,276.00
515100	14	6/11/2009	Purch Power TD	EE	3784176	OWEN ELECTRIC COOP INC	17.57
515100	13	6/11/2009	Purch Power WT	EE	3784179	OWEN ELECTRIC COOP INC	6,232.50
515100	13	6/11/2009	Purch Power WT	EE	3784184	OWEN ELECTRIC COOP INC	9.84
515100	14	6/11/2009	Purch Power TD	EE	3784410	KENTUCKY UTILITIES COMPANY	119.04
515100	14	6/11/2009	Purch Power TD	EE	3784437	KENTUCKY UTILITIES COMPANY	31.91

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
520100	14	6/11/2009	M & S Oper TD	CC	6014	LOWES	66.29
520100	13	6/11/2009	M & S Oper WT	CC	6014	NEW HORIZONS DIVING CENTE	308.67
535000	16	6/11/2009	Contr Svc-Other Oper AG	CC	6014	ORKIN INC	57.00
535000	14	6/11/2009	Contr Svc-Other Oper TD	CC	6014	ORKIN, INC	263.27
535000	13	6/11/2009	Contr Svc-Other Oper WT	CC	6014	ROTO ROOTER	422.00
535000	15	6/11/2009	Contr Svc-Other Oper CA	CC	6014	BRANDEIS MACHINERY	2,679.51
550000	16	6/11/2009	Trans Oper AG	CC	6014	SHELL OIL	429.18
550000	14	6/11/2009	Trans Oper TD	CC	6014	B&B MORGAN TIRE	1,069.25
570100	15	6/11/2009	Uncollectible Accounts	JE	30886112	KY CIS POST GL BATCH	-77.47
575000	12	6/11/2009	Misc Oper P	CC	6014	W W GRAINGER	60.10
575000	13	6/11/2009	Misc Oper WT	CC	6014	LOWES	326.76
575000	14	6/11/2009	Misc Oper TD	CC	6014	NATIONAL WORKWEAR INC	427.87
575000	14	6/11/2009	Misc Oper TD	TC	30885963	AT&T	46.96
575002	16	6/11/2009	Misc General Office	CC	6024	OFFICE MAX	31.78
575030	16	6/11/2009	Advertising	CC	6014	KENTUCKY RURAL WATER ASSO	675.00
575130	16	6/11/2009	Brochures and Handouts	CC	6024	CHAPMAN PRINTING	733.79
575275	16	6/11/2009	Discounts Available	PK	62056132	Mueller Co - ALL USE PO/REMIT	-107.98
575275	16	6/11/2009	Discounts Available	PK	62056135	Ferguson SAC - ALL USE REMIT	-26.00
575280	16	6/11/2009	Dues/Membership Deduct	CC	6014	KY BOARD OF ENGINEERS	150.00
575320	14	6/11/2009	Electricity TD	EE	3784421	KENTUCKY UTILITIES COMPANY	142.32
575320	13	6/11/2009	Electricity WT	EE	3784429	KENTUCKY UTILITIES COMPANY	13.26
575340	16	6/11/2009	Employee Expenses AG	CC	6014	PANERA BREAD	89.15
575350	16	6/11/2009	Meals Deduct	CC	6014	BP FOOD MART	317.74
575350	16	6/11/2009	Meals Deduct	CC	6024	THE CHOP HOUSE	31.29
575420	15	6/11/2009	Forms CA	PV	42245805	Regulus Integrated Solutions L	1,868.89
575420	15	6/11/2009	Forms CA	PV	42245828	Regulus Integrated Solutions L	2,561.52
575420	15	6/11/2009	Forms CA	PV	42245844	Regulus Integrated Solutions L	13,193.59
575480	14	6/11/2009	Heat - Oil/Gas TD	EE	3785526	CLARK ENERGY COOP	9.03
575480	14	6/11/2009	Heat - Oil/Gas TD	EE	3785529	CLARK ENERGY COOP	6.71
575500	14	6/11/2009	Janitorial TD	CC	6014	WAL-MART	15.29
575545	13	6/11/2009	Lab Supplies WT	CC	6014	VWR INTERNATIONAL INC	509.54
575620	14	6/11/2009	Office & Admin Supplies TD	CC	6014	OFFICE MAX	1.81
575620	13	6/11/2009	Office & Admin Supplies WT	CC	6014	OFFICEMAX CT IN	173.07
575740	14	6/11/2009	Telephone TD	TC	30885964	Cincinnati Bell	18.75
575740	16	6/11/2009	Telephone AG	TC	30886019	AT&T	54.87
575741	16	6/11/2009	Cell Phone AG	CC	6014	VERIZON WRLS M4911-	31.79
575820	13	6/11/2009	Uniforms WT	CC	6014	UFIRST LAUNDRY SVCS	135.05
575820	14	6/11/2009	Uniforms TD	CC	6014	UFIRST LAUNDRY SVCS	567.60
575998	16	6/11/2009	PCard Undistributed	CC	6014	THE MAILROOM	32.80
620000	21	6/11/2009	Mat and Sup Maint SS	CC	6014	FERGUSON ENTERPRISES	-294.65
620000	24	6/11/2009	Mat and Sup Maint TD	CC	6014	KONA PRODUCTS	112.00
635000	26	6/11/2009	Contr Svc-Other Maint AG	CC	6014	UFIRST LAUNDRY SVCS	70.04
675000	24	6/11/2009	Misc Maint TD	CC	6014	POWERS TRANSMISSIONS	381.15
716121		6/11/2009	M&J Expenses-Outside	CC	6014	WENDYS STORE #107 (5444)	19.79
760100		6/11/2009	Donations Deduct	CC	6024	LEXINGTON PEPSI COLA	319.86
760100		6/11/2009	Donations Deduct	PS	42245644	Fraternal Order of Firefighter	200.00
760100		6/11/2009	Donations Deduct	PS	42245648	Kentucky Chamber of Commerce-P	10,000.00
760200		6/11/2009	Other Income Deductions	PS	42245645	Owen County Fiscal Court	500.00
760200		6/11/2009	Other Income Deductions	PS	42245646	Mannon, Catherine E	3,000.00
760200		6/11/2009	Other Income Deductions	PS	42245647	Xu, Shuang	2,000.00
401110		6/12/2009	Res Sales Billed	JE	30886162	KY CIS POST GL BATCH	-86,660.66
401210		6/12/2009	Com Sales Billed	JE	30886162	KY CIS POST GL BATCH	-39,236.26
401310		6/12/2009	Ind Sales Billed	JE	30886162	KY CIS POST GL BATCH	-3,774.17
401510		6/12/2009	Pub Auth Billed	JE	30886162	KY CIS POST GL BATCH	-6,117.15
401710		6/12/2009	Misc Sales Billed	JE	30886162	KY CIS POST GL BATCH	-151.03
402110		6/12/2009	Dom WW Serv Billed	JE	30886162	KY CIS POST GL BATCH	-1.52
402510		6/12/2009	Pub Auth WW Svc Billed	JE	30886162	KY CIS POST GL BATCH	-305.42
403104		6/12/2009	Oth Rev-NSF Check Charge	JE	30886162	KY CIS POST GL BATCH	-48.00
403105		6/12/2009	Oth Rev-App/Initiate Serv Fee	JE	30886162	KY CIS POST GL BATCH	-1,716.00
403107		6/12/2009	Oth Rev-Reconnection Charges	JE	30886162	KY CIS POST GL BATCH	-4,602.00
515100	12	6/12/2009	Purch Power P	EE	3786009	KENTUCKY UTILITIES COMPANY	68.48
520100	16	6/12/2009	M & S Oper AG	PV	42246929	Vital Records Control of KY LL	937.00
535000	14	6/12/2009	Contr Svc-Other Oper TD	PV	42246607	Christopher Excavating	1,920.00
535000	16	6/12/2009	Contr Svc-Other Oper AG	PV	42246607	Christopher Excavating	2,400.00
535000	13	6/12/2009	Contr Svc-Other Oper WT	PV	42246607	Christopher Excavating	10,140.00
570100	15	6/12/2009	Uncollectible Accounts	JE	30886162	KY CIS POST GL BATCH	-235.76
575000	16	6/12/2009	Misc Oper AG	II	539317	Inventory Issue-Stk E & D	1,219.57
575000	16	6/12/2009	Misc Oper AG	PS	42246563	Perry, Larry	50.00
575275	16	6/12/2009	Discounts Available	PK	62056146	Mueller Co - ALL USE PO/REMIT	-194.93
575275	16	6/12/2009	Discounts Available	PK	62056154	Ferguson SAC - ALL USE REMIT	-23.52
575340	16	6/12/2009	Employee Expenses AG	RI	10128693	Hack John Mark	-16.87
575340	16	6/12/2009	Employee Expenses AG	PS	42246562	Kentucky State Treasurer-REMIT	190.00
575500	13	6/12/2009	Janitorial WT	PV	42246607	Christopher Excavating	2,150.00
575625	16	6/12/2009	Overnight Shipping AG	PV	42246604	United Parcel Service	44.39
575625	16	6/12/2009	Overnight Shipping AG	PV	42246606	United Parcel Service	27.20
620000	21	6/12/2009	Mat and Sup Maint SS	PV	42246601	D & F Distributers Inc-PO/REMI	927.13
675000	26	6/12/2009	Misc Maint AG	PV	42246923	Xerox Corp- REMIT	149.91
760100		6/12/2009	Donations Deduct	PS	42246556	Hope Center Inc	500.00
675000	26	6/13/2009	Misc Maint AG	ST	30886133	SABRIX VENDOR TAX COMPARE	8.23
501200	2410	6/14/2009	Labor Maint TD Struct & Imp	T2	33641	Payroll Labor Distribution	10.66
501200	2415	6/14/2009	Labor Maint TD Dist Res	T2	33641	Payroll Labor Distribution	181.68
501200	24	6/14/2009	Labor Maint TD	T2	33641	Payroll Labor Distribution	295.08
501200	2405	6/14/2009	Labor Maint TD Super/Eng	T2	33641	Payroll Labor Distribution	663.79
501200	2305	6/14/2009	Labor Maint WT Super/Eng	T2	33641	Payroll Labor Distribution	1,991.40

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
501200	2435	6/14/2009	Labor Maint TD Meters	T2	33641	Payroll Labor Distribution	2,536.31
501200	15	6/14/2009	Labor Oper CA	T2	33641	Payroll Labor Distribution	3,038.85
501200	22	6/14/2009	Labor Maint P	T2	33641	Payroll Labor Distribution	3,236.18
501200	23	6/14/2009	Labor Maint WT	T2	33641	Payroll Labor Distribution	3,633.60
501200	1405	6/14/2009	Labor Oper TD Super/Eng	T2	33641	Payroll Labor Distribution	4,718.36
501200	2440	6/14/2009	Labor Maint TD Hydrants	T2	33641	Payroll Labor Distribution	5,421.48
501200	2430	6/14/2009	Labor Maint TD Services	T2	33641	Payroll Labor Distribution	7,317.64
501200	1415	6/14/2009	Labor Oper TD Lines	T2	33641	Payroll Labor Distribution	8,405.73
501200	1520	6/14/2009	Labor Oper CA Cust Serv	T2	33641	Payroll Labor Distribution	8,933.57
501200	2420	6/14/2009	Labor Maint TD Mains	T2	33641	Payroll Labor Distribution	12,535.26
501200	1510	6/14/2009	Labor Oper CA Mtr Read	T2	33641	Payroll Labor Distribution	21,939.51
501200	14	6/14/2009	Labor Oper TD	T2	33641	Payroll Labor Distribution	25,639.34
501200	1305	6/14/2009	Labor Oper WT Super/Eng	T2	33641	Payroll Labor Distribution	28,386.33
501200	13	6/14/2009	Labor Oper WT	T2	33641	Payroll Labor Distribution	31,246.32
501200	1420	6/14/2009	Labor Oper TD Meter	T2	33641	Payroll Labor Distribution	32,657.58
501200	16	6/14/2009	Labor Oper AG	T2	33641	Payroll Labor Distribution	32,980.24
501200	13	6/14/2009	Labor Oper WT	T3	33642	Actual Burden Journal Entries	28.95
501210	15	6/14/2009	Labor NS OT CA	T2	33641	Payroll Labor Distribution	44.02
501210	1510	6/14/2009	Labor NS OT CA Mtr Read	T2	33641	Payroll Labor Distribution	197.15
501210	2430	6/14/2009	Labor NS OT TD Services	T2	33641	Payroll Labor Distribution	208.39
501210	2440	6/14/2009	Labor NS OT TD Hydrants	T2	33641	Payroll Labor Distribution	347.66
501210	1415	6/14/2009	Labor NS OT TD Lines	T2	33641	Payroll Labor Distribution	466.37
501210	14	6/14/2009	Labor NS OT TD	T2	33641	Payroll Labor Distribution	486.09
501210	2415	6/14/2009	Labor NS OT TD Dist Res	T2	33641	Payroll Labor Distribution	647.24
501210	1420	6/14/2009	Labor NS OT TD Meter	T2	33641	Payroll Labor Distribution	1,009.64
501210	1305	6/14/2009	Labor NS OT WT Super/Eng	T2	33641	Payroll Labor Distribution	1,159.08
501210	1520	6/14/2009	Labor NS OT CA Cust Serv	T2	33641	Payroll Labor Distribution	1,690.54
501210	2420	6/14/2009	Labor NS OT TD Mains	T2	33641	Payroll Labor Distribution	2,020.70
501210	13	6/14/2009	Labor NS OT WT	T2	33641	Payroll Labor Distribution	5,898.52
501711		6/14/2009	IP-Off-Annual-P/R JE	T3	33642	Actual Burden Journal Entries	10,649.22
504100	16	6/14/2009	Group Ins Oper AG	T3	33642	Actual Burden Journal Entries	2,653.20
504100	1	6/14/2009	Group Insurance - Cap Credits	T3	33642	Actual Burden Journal Entries	47,494.94
505100	1	6/14/2009	PBOP Cap Credits	T3	33642	Actual Burden Journal Entries	32,222.89
506100	1	6/14/2009	Pension - Cap Credits	T3	33642	Actual Burden Journal Entries	43,777.52
507100	16	6/14/2009	401k Oper AG	T3	33642	Actual Burden Journal Entries	4,297.15
508101	16	6/14/2009	DCP Oper AG	T3	33642	Actual Burden Journal Entries	3,514.34
550000	1	6/14/2009	Trans - Cap Credits	T3	33642	Actual Burden Journal Entries	19,997.95
558000	1	6/14/2009	Ins Work Comp Cap Credits	T3	33642	Actual Burden Journal Entries	4,999.59
575340	16	6/14/2009	Employee Expenses AG	T3	33642	Actual Burden Journal Entries	201.50
575350	16	6/14/2009	Meals Deduct	T3	33642	Actual Burden Journal Entries	25.00
685320		6/14/2009	FUTA	T3	33642	Actual Burden Journal Entries	25.27
685325		6/14/2009	FICA	T3	33642	Actual Burden Journal Entries	18,695.03
685350		6/14/2009	SUTA	T3	33642	Actual Burden Journal Entries	45.02
716121		6/14/2009	M&J Expenses-Outside	T2	33641	Payroll Labor Distribution	283.27
716121		6/14/2009	M&J Expenses-Outside	T3	33642	Actual Burden Journal Entries	155.55
401110		6/15/2009	Res Sales Billed	JE	30886370	KY CIS POST GL BATCH	-98,238.39
401210		6/15/2009	Com Sales Billed	JE	30886370	KY CIS POST GL BATCH	-39,581.76
401510		6/15/2009	Pub Auth Billed	JE	30886370	KY CIS POST GL BATCH	-6,663.97
403104		6/15/2009	Oth Rev-NSF Check Charge	JE	30886370	KY CIS POST GL BATCH	-84.00
403105		6/15/2009	Oth Rev-App/Initiate Serv Fee	JE	30886370	KY CIS POST GL BATCH	-3,146.00
403107		6/15/2009	Oth Rev-Reconnection Charges	JE	30886370	KY CIS POST GL BATCH	-5,616.00
504670	16	6/15/2009	Training AG	PS	42248281	WorkSmart LLC	250.00
515100	14	6/15/2009	Purch Power TD	EE	3788219	KENTUCKY UTILITIES COMPANY	23.01
515100	14	6/15/2009	Purch Power TD	EE	3788392	KENTUCKY UTILITIES COMPANY	23.57
515100	14	6/15/2009	Purch Power TD	EE	3788401	KENTUCKY UTILITIES COMPANY	42.22
570100	15	6/15/2009	Uncollectible Accounts	JE	30886370	KY CIS POST GL BATCH	-623.72
575000	16	6/15/2009	Misc Oper AG	PS	42247728	Morgan, Rick	50.00
575275	16	6/15/2009	Discounts Available	PK	62056267	US Pipe & Foundry Co - REMIT	-12.08
575320	14	6/15/2009	Electricity TD	EE	3788418	KENTUCKY UTILITIES COMPANY	12.00
575320	14	6/15/2009	Electricity TD	EE	3788428	KENTUCKY UTILITIES COMPANY	13.26
575480	14	6/15/2009	Heat - Oil/Gas TD	EE	3787281	CARROLLTON UTILITIES	16.81
401110		6/16/2009	Res Sales Billed	JE	30886431	KY CIS POST GL BATCH	-102,773.20
401210		6/16/2009	Com Sales Billed	JE	30886431	KY CIS POST GL BATCH	-40,960.42
401510		6/16/2009	Pub Auth Billed	JE	30886431	KY CIS POST GL BATCH	-4,154.13
402110		6/16/2009	Dom WW Serv Billed	JE	30886431	KY CIS POST GL BATCH	-7.48
403104		6/16/2009	Oth Rev-NSF Check Charge	JE	30886431	KY CIS POST GL BATCH	-132.00
403105		6/16/2009	Oth Rev-App/Initiate Serv Fee	JE	30886431	KY CIS POST GL BATCH	-1,950.00
403107		6/16/2009	Oth Rev-Reconnection Charges	JE	30886431	KY CIS POST GL BATCH	-2,626.00
403198		6/16/2009	Oth Rev-Misc Service Rev	JE	30886431	KY CIS POST GL BATCH	26.00
504610	16	6/16/2009	Employee Awards AG	PV	42249320	Tharpe Company Inc-REMIT	252.90
515100	14	6/16/2009	Purch Power TD	EE	3788413	KENTUCKY UTILITIES COMPANY	246.20
515100	12	6/16/2009	Purch Power P	EE	3788425	KENTUCKY UTILITIES COMPANY	904.17
515100	14	6/16/2009	Purch Power TD	EE	3788602	KENTUCKY UTILITIES COMPANY	19.59
520100	14	6/16/2009	M & S Oper TD	PV	42249316	Contemporary Graphics	137.58
535000	13	6/16/2009	Contr Svc-Other Oper WT	PV	42248851	Siemens Water Technologies Cor	369.78
535000	13	6/16/2009	Contr Svc-Other Oper WT	PV	42248856	Siemens Water Technologies Cor	189.96
535000	15	6/16/2009	Contr Svc-Other Oper CA	PV	42249064	Volt Services Group	528.20
535000	15	6/16/2009	Contr Svc-Other Oper CA	PV	42249068	Volt Services Group	1,387.20
535000	15	6/16/2009	Contr Svc-Other Oper CA	PV	42249070	Volt Services Group	596.77
535000	15	6/16/2009	Contr Svc-Other Oper CA	PV	42249078	Volt Services Group	1,203.73
535000	15	6/16/2009	Contr Svc-Other Oper CA	PV	42249081	Volt Services Group	841.39
535000	15	6/16/2009	Contr Svc-Other Oper CA	PV	42249085	Volt Services Group	1,112.00
535000	15	6/16/2009	Contr Svc-Other Oper CA	PV	42249088	Volt Services Group	800.62
535000	15	6/16/2009	Contr Svc-Other Oper CA	PV	42249276	Tebco Inc-REMIT	600.00

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
535000	15	6/16/2009	Contr Svc-Other Oper CA	PV	42249278	Tebco Inc-REMIT	588.00
535000	15	6/16/2009	Contr Svc-Other Oper CA	PV	42249281	Volt Services Group	444.80
535000	15	6/16/2009	Contr Svc-Other Oper CA	PV	42249284	Volt Services Group	624.00
535000	15	6/16/2009	Contr Svc-Other Oper CA	PV	42249290	Volt Services Group	670.04
535000	16	6/16/2009	Contr Svc-Other Oper AG	PV	42249314	Garda CL Central Inc	488.42
535000	15	6/16/2009	Contr Svc-Other Oper CA	PV	42249317	Volt Services Group	658.53
535000	14	6/16/2009	Contr Svc-Other Oper TD	PV	42249321	Volt Services Group	117.16
535000	13	6/16/2009	Contr Svc-Other Oper WT	PV	42249321	Volt Services Group	987.52
535000	13	6/16/2009	Contr Svc-Other Oper WT	PV	42249324	Siemens Water Technologies Cor	372.96
536000	13	6/16/2009	Contr Svc-Lab Testing Oper WT	PV	42249328	Fouser Environmental Services	60.00
570100	15	6/16/2009	Uncollectible Accounts	JE	30886431	KY CIS POST GL BATCH	-153.08
575000	14	6/16/2009	Misc Oper TD	PV	42249060	United Rentals (GA) - REMIT	305.60
575000	14	6/16/2009	Misc Oper TD	PV	42249276	Tebco Inc-REMIT	1,325.00
575000	14	6/16/2009	Misc Oper TD	PV	42249278	Tebco Inc-REMIT	561.17
575000	16	6/16/2009	Misc Oper AG	PV	42249318	Backtrack Employment Screening	177.00
575340	16	6/16/2009	Employee Expenses AG	PV	42248957	Commerce Lexington-PO/REMIT	15.00
575545	13	6/16/2009	Lab Supplies WT	PV	42248870	VWR International Inc-PO/REMIT	23.60
575545	13	6/16/2009	Lab Supplies WT	PV	42249322	VWR International Inc-PO/REMIT	96.58
575620	14	6/16/2009	Office & Admin Supplies TD	PV	42248841	Duplicator Sales & Service Inc	67.50
575711	16	6/16/2009	Add'l Security Costs AG	PV	42248961	Murray Guard Inc-PO/REMIT	715.20
575711	16	6/16/2009	Add'l Security Costs AG	PV	42248965	Murray Guard Inc-PO/REMIT	2,668.64
575711	16	6/16/2009	Add'l Security Costs AG	PV	42248969	Murray Guard Inc-PO/REMIT	715.20
575711	16	6/16/2009	Add'l Security Costs AG	PV	42248972	Murray Guard Inc-PO/REMIT	715.20
575711	16	6/16/2009	Add'l Security Costs AG	PV	42248978	Murray Guard Inc-PO/REMIT	2,506.28
575711	16	6/16/2009	Add'l Security Costs AG	PV	42248981	Murray Guard Inc-PO/REMIT	2,661.88
575711	16	6/16/2009	Add'l Security Costs AG	PV	42248986	Murray Guard Inc-PO/REMIT	715.20
575740	15	6/16/2009	Telephone CA	TC	30886323	AT&T	1,106.09
575741	14	6/16/2009	Cell Phone TD	TC	30886281	Verizon Wireless	163.65
575741	16	6/16/2009	Cell Phone AG	TC	30886319	NEXTEL	53.46
575741	13	6/16/2009	Cell Phone WT	TC	30886319	NEXTEL	157.61
575741	14	6/16/2009	Cell Phone TD	TC	30886339	Verizon Wireless	874.98
575780	16	6/16/2009	Trash Removal AG	PV	42248846	Rumpke of Ind LLC-REMIT-ALL AC	78.13
575780	11	6/16/2009	Trash Removal SS	PV	42248944	Allied Waste Services #993	470.16
575780	14	6/16/2009	Trash Removal TD	PV	42248944	Allied Waste Services #993	470.16
575790	16	6/16/2009	Trustee Fees AG	PV	42249274	US Bank Trust (CM-9703) - REMI	3,232.50
575830	16	6/16/2009	Wtr & Waste Wtr Exp AG	PV	42249292	Kentucky American Water	5.72
575830	16	6/16/2009	Wtr & Waste Wtr Exp AG	PV	42249311	Kentucky American Water	213.70
575830	16	6/16/2009	Wtr & Waste Wtr Exp AG	PV	42249312	Kentucky American Water	36.25
675000	24	6/16/2009	Misc Maint TD	PV	42248875	Scott Gross Co Inc	1,309.10
675000	24	6/16/2009	Misc Maint TD	PV	42249055	Ditch Witch Trenching Co	2,587.22
675000	24	6/16/2009	Misc Maint TD	PV	42249060	United Rentals (GA) - REMIT	34.58
675000	24	6/16/2009	Misc Maint TD	PV	42249075	Equipment Sales & Rental - PO/	225.45
675650	24	6/16/2009	Paving/Backfill TD	PV	42248991	HG Wilson & Sons Contractors I	7,273.20
675650	24	6/16/2009	Paving/Backfill TD	PV	42249330	HG Wilson & Sons Contractors I	5,062.20
716121		6/16/2009	M&J Expenses-Outside	PV	42249330	HG Wilson & Sons Contractors I	79.20
401110		6/17/2009	Res Sales Billed	JE	30886784	KY CIS POST GL BATCH	-65,285.77
401210		6/17/2009	Com Sales Billed	JE	30886784	KY CIS POST GL BATCH	-35,003.18
401450		6/17/2009	Priv Fire Billed	JE	30886784	KY CIS POST GL BATCH	-50.72
401510		6/17/2009	Pub Auth Billed	JE	30886784	KY CIS POST GL BATCH	-12,450.26
402110		6/17/2009	Dom WW Serv Billed	JE	30886784	KY CIS POST GL BATCH	-28.81
403103		6/17/2009	Oth Rev-Collect for Others	RI	10128828	Sadieville City of - REMIT	-189.60
403104		6/17/2009	Oth Rev-NSF Check Charge	JE	30886784	KY CIS POST GL BATCH	-72.00
403105		6/17/2009	Oth Rev-App/Initiate Serv Fee	JE	30886784	KY CIS POST GL BATCH	-962.00
403107		6/17/2009	Oth Rev-Reconnection Charges	JE	30886784	KY CIS POST GL BATCH	-1,222.00
520100	14	6/17/2009	M & S Oper TD	ST	30886407	SABRIX NO TAX CHARGED ACR	8.25
535000	16	6/17/2009	Contr Svc-Other Oper AG	RI	10128782	Mueller Co - ALL USE PO/REMIT	-663.26
535000	15	6/17/2009	Contr Svc-Other Oper CA	PV	42249747	Accenture, LLP-REMIT	4,188.60
570100	15	6/17/2009	Uncollectible Accounts	JE	30886784	KY CIS POST GL BATCH	-202.73
575000	14	6/17/2009	Misc Oper TD	ST	30886404	SABRIX VENDOR TAX COMPARE	1.40
575000	16	6/17/2009	Misc Oper AG	ST	30886407	SABRIX NO TAX CHARGED ACR	10.62
575100	15	6/17/2009	Bank Service Charges CA	PV	42249850	CheckFreePay Corporation	7,382.84
575275	16	6/17/2009	Discounts Available	PK	62056321	US Pipe & Foundry Co - REMIT	-3.55
575275	16	6/17/2009	Discounts Available	PK	62056327	Mueller Co - ALL USE PO/REMIT	-10.23
575320	14	6/17/2009	Electricity TD	EE	3791410	OWEN ELECTRIC COOP INC	9.74
575545	13	6/17/2009	Lab Supplies WT	ST	30886407	SABRIX NO TAX CHARGED ACR	1.42
575620	14	6/17/2009	Office & Admin Supplies TD	ST	30886407	SABRIX NO TAX CHARGED ACR	4.05
575640	16	6/17/2009	Penalties Nondeduct	RI	10128799	Commonwealth Of Kentucky-Dep.O	-4,780.58
620000	24	6/17/2009	Mat and Sup Maint TD	IR	539929	Inventory Return	-676.77
620000	24	6/17/2009	Mat and Sup Maint TD	IR	539931	Inventory Return	-676.77
620000	24	6/17/2009	Mat and Sup Maint TD	PV	42250020	Smith Blair Inc 120001 - REMIT	.01
675000	26	6/17/2009	Misc Maint AG	PV	42249735	Vertex Business Services - Wir	178.55
401110		6/18/2009	Res Sales Billed	JE	30886783	KY CIS POST GL BATCH	-88,127.27
401210		6/18/2009	Com Sales Billed	JE	30886783	KY CIS POST GL BATCH	-82,583.98
401310		6/18/2009	Ind Sales Billed	JE	30886783	KY CIS POST GL BATCH	-148.52
401450		6/18/2009	Priv Fire Billed	JE	30886783	KY CIS POST GL BATCH	-593.24
401510		6/18/2009	Pub Auth Billed	JE	30886783	KY CIS POST GL BATCH	-5,661.56
403103		6/18/2009	Oth Rev-Collect for Others	RI	10128827	Sadieville City of - REMIT	-191.18
403103		6/18/2009	Oth Rev-Collect for Others	RI	10128829	Lexington-Fayette Div Of Rev P	-92,659.25
403103		6/18/2009	Oth Rev-Collect for Others	RI	10128830	Lexington-Fayette Div Of Rev P	-92,639.62
403104		6/18/2009	Oth Rev-NSF Check Charge	JE	30886783	KY CIS POST GL BATCH	-132.00
403105		6/18/2009	Oth Rev-App/Initiate Serv Fee	JE	30886783	KY CIS POST GL BATCH	-2,002.00
403107		6/18/2009	Oth Rev-Reconnection Charges	JE	30886783	KY CIS POST GL BATCH	-1,794.00
403198		6/18/2009	Oth Rev-Misc Service Rev	RI	10128862	Kentucky American Northern	-60.00
504620	16	6/18/2009	Employee Physical Exam AG	CC	6039	NEW HORIZONS MEDICAL CENT	232.00



ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
515100	14	6/18/2009	Purch Power TD	EE	3792152	KENTUCKY UTILITIES COMPANY	11.32
515100	14	6/18/2009	Purch Power TD	EE	3792162	KENTUCKY UTILITIES COMPANY	18.11
515100	13	6/18/2009	Purch Power WT	EE	3792169	KENTUCKY UTILITIES COMPANY	1,961.91
515100	14	6/18/2009	Purch Power TD	EE	3792197	KENTUCKY UTILITIES COMPANY	12.34
515100	13	6/18/2009	Purch Power WT	EE	3792206	KENTUCKY UTILITIES COMPANY	38.89
515100	14	6/18/2009	Purch Power TD	EE	3792219	KENTUCKY UTILITIES COMPANY	111.29
515100	14	6/18/2009	Purch Power TD	EE	3792298	KENTUCKY UTILITIES COMPANY	74.28
515100	14	6/18/2009	Purch Power TD	EE	3792300	KENTUCKY UTILITIES COMPANY	11.79
515100	14	6/18/2009	Purch Power TD	EE	3792304	KENTUCKY UTILITIES COMPANY	44.91
515100	12	6/18/2009	Purch Power P	EE	3792311	KENTUCKY UTILITIES COMPANY	88.00
515100	14	6/18/2009	Purch Power TD	EE	3792314	KENTUCKY UTILITIES COMPANY	20.38
515100	14	6/18/2009	Purch Power TD	EE	3792323	KENTUCKY UTILITIES COMPANY	28.94
515100	14	6/18/2009	Purch Power TD	EE	3792328	KENTUCKY UTILITIES COMPANY	15.64
515100	12	6/18/2009	Purch Power P	EE	3792332	KENTUCKY UTILITIES COMPANY	904.34
515100	14	6/18/2009	Purch Power TD	EE	3792624	KENTUCKY UTILITIES COMPANY	92.03
518001	AWSI	6/18/2009	Chemicals Carbon AWSI	PV	42250847	American Anglian Environmental	3,550.41
518001	AWSI	6/18/2009	Chemicals Carbon AWSI	PV	42250848	American Anglian Environmental	3,872.29
520100	14	6/18/2009	M & S Oper TD	CC	6039	SPEEDWAY 09593 LEX	5.61
520100	13	6/18/2009	M & S Oper WT	CC	6039	UFIRST LAUNDRY SVCS	245.81
520100	16	6/18/2009	M & S Oper AG	CC	6050	DOO WOP SHOP	4.24
520100	14	6/18/2009	M & S Oper TD	EE	3792197	KENTUCKY UTILITIES COMPANY	.07
535000	16	6/18/2009	Contr Svc-Other Oper AG	CC	6039	CLEAN SWEEP CAR WASH	41.97
535000	16	6/18/2009	Contr Svc-Other Oper AG	PV	42250841	Commonwealth Communications of	100.00
535000	14	6/18/2009	Contr Svc-Other Oper TD	PV	42250843	Grasshopper Lawn Care	4,115.00
535000	14	6/18/2009	Contr Svc-Other Oper TD	PV	42250844	Volt Services Group	200.85
535000	13	6/18/2009	Contr Svc-Other Oper WT	PV	42250844	Volt Services Group	1,138.15
550000	16	6/18/2009	Trans Oper AG	CC	6039	ADVANCE AUTO PARTS	256.11
550000	16	6/18/2009	Trans Oper AG	CC	6050	WM SUPERCENTER	9.50
570100	15	6/18/2009	Uncollectible Accounts	JE	30886783	KY CIS POST GL BATCH	-167.87
575000	15	6/18/2009	Misc Oper CA	CC	6039	KROGER	21.92
575000	16	6/18/2009	Misc Oper AG	CC	6039	MICHLER FLORIST	61.48
575000	14	6/18/2009	Misc Oper TD	CC	6039	WW GRAINGER	165.93
575000	13	6/18/2009	Misc Oper WT	CC	6039	WW GRAINGER	989.85
575000	16	6/18/2009	Misc Oper AG	PV	42250972	Hydraflo Inc -PO/REMIT	54.24
575002	16	6/18/2009	Misc General Office	CC	6039	KENTUCKY MOTOR SERVICE W	5.64
575002	16	6/18/2009	Misc General Office	CC	6050	OFFICE MAX	145.71
575220	16	6/18/2009	Community Relations	CC	6050	ANNETTE'S CITY CAFE	943.93
575240	16	6/18/2009	Co Dues/Membership Deduct	CC	6039	73821 HILARY J BOONE AT U	20.00
575275	16	6/18/2009	Discounts Available	PK	62056331	US Pipe & Foundry Co - REMIT	-3.86
575275	16	6/18/2009	Discounts Available	PK	62056334	JCM Industries Inc - REMIT	-19.90
575320	14	6/18/2009	Electricity TD	EE	3792183	KENTUCKY UTILITIES COMPANY	217.56
575320	14	6/18/2009	Electricity TD	EE	3792316	KENTUCKY UTILITIES COMPANY	25.22
575340		6/18/2009	Empl Exp AG-P/R JE	CC	6039	CHAMBER OF COMMERCE	16.87
575340	16	6/18/2009	Employee Expenses AG	CC	6039	KENTUCKY DAM SRP	2,025.59
575340	16	6/18/2009	Employee Expenses AG	CC	6050	HERALD LEADER LOT #Q	2.00
575350	16	6/18/2009	Meals Deduct	CC	6039	CAPTAIN DS SEAFOOD	94.77
575350	16	6/18/2009	Meals Deduct	CC	6050	PAISANO ITALIAN RESTAURA	54.78
575545	13	6/18/2009	Lab Supplies WT	CC	6039	HACH COMPANY	645.06
575620	13	6/18/2009	Office & Admin Supplies WT	CC	6039	OFFICE MAX	15.89
575620	15	6/18/2009	Office & Admin Supplies CA	CC	6039	OFFICEMAX CT IN	213.16
575620	14	6/18/2009	Office & Admin Supplies TD	CC	6039	OFFICEMAX CT IN	328.52
575625	13	6/18/2009	Overnight Shipping WT	PV	42250845	United Parcel Service	78.48
575740	15	6/18/2009	Telephone CA	TC	30886514	Windstream	266.62
575740	15	6/18/2009	Telephone CA	TC	30886515	Windstream	1,140.20
575740	15	6/18/2009	Telephone CA	TC	30886516	Windstream	108.88
575740	15	6/18/2009	Telephone CA	TC	30886517	Windstream	146.18
575740	15	6/18/2009	Telephone CA	TC	30886518	Windstream	2,356.96
575740	15	6/18/2009	Telephone CA	TC	30886519	Windstream	48.99
575740	16	6/18/2009	Telephone AG	TC	30886569	AT&T	208.32
575740	16	6/18/2009	Telephone AG	TC	30886570	AT&T	223.73
575740	16	6/18/2009	Telephone AG	TC	30886571	AT&T	1,525.12
575741	16	6/18/2009	Cell Phone AG	CC	6039	VERIZON WRLS M4911-	23.81
575741	13	6/18/2009	Cell Phone WT	TC	30886638	Verizon Wireless	21.64
575741	16	6/18/2009	Cell Phone AG	TC	30886638	Verizon Wireless	3,824.76
575741	16	6/18/2009	Cell Phone AG	TC	30886652	Verizon Wireless	291.66
575820	13	6/18/2009	Uniforms WT	CC	6039	UFIRST LAUNDRY SVCS	135.05
575998	16	6/18/2009	PCard Undistributed	CC	6039	HACH COMPANY	398.38
620000	24	6/18/2009	Mat and Sup Maint TD	CC	6039	OWEN COUNTY BLDG SUPPLY	461.04
620000	23	6/18/2009	Mat and Sup Maint WT	CC	6039	WW GRAINGER	940.06
620000	21	6/18/2009	Mat and Sup Maint SS	CC	6039	CRUSH BEARINGS AND DRIVES	984.43
620000	24	6/18/2009	Mat and Sup Maint TD	OV	10268859	Hydraflo Inc -PO/REMIT	4,194.12
675000	23	6/18/2009	Misc Maint WT	CC	6039	SIEMENS WATER TECHNOLOGY	245.64
401110		6/19/2009	Res Sales Billed	JE	30886851	KY CIS POST GL BATCH	-174,774.09
401210		6/19/2009	Com Sales Billed	JE	30886851	KY CIS POST GL BATCH	-58,056.99
401310		6/19/2009	Ind Sales Billed	JE	30886851	KY CIS POST GL BATCH	-243.65
401450		6/19/2009	Priv Fire Billed	JE	30886851	KY CIS POST GL BATCH	273.56
401510		6/19/2009	Pub Auth Billed	JE	30886851	KY CIS POST GL BATCH	-1,588.51
401610		6/19/2009	SFR Billed	JE	30886851	KY CIS POST GL BATCH	-79.02
402110		6/19/2009	Dom WW Serv Billed	JE	30886851	KY CIS POST GL BATCH	-1,668.99
402210		6/19/2009	Com WW Serv Billed	JE	30886851	KY CIS POST GL BATCH	-385.15
402310		6/19/2009	Ind WW Serv Billed	JE	30886851	KY CIS POST GL BATCH	-171.32
403104		6/19/2009	Oth Rev-NSF Check Charge	JE	30886851	KY CIS POST GL BATCH	-84.00
403105		6/19/2009	Oth Rev-App/Initiate Serv Fee	JE	30886851	KY CIS POST GL BATCH	-1,716.00
403107		6/19/2009	Oth Rev-Reconnection Charges	JE	30886851	KY CIS POST GL BATCH	-1,950.00

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
504100	1	6/19/2009	Group Insurance - Cap Credits	T1	33640	Payroll Disbursement Entries	-57,781.81
504100	16	6/19/2009	Group Ins Oper AG	T1	33640	Payroll Disbursement Entries	-8,760.08
505100	1	6/19/2009	PBOP Cap Credits	T1	33640	Payroll Disbursement Entries	-38,359.86
506100	1	6/19/2009	Pension - Cap Credits	T1	33640	Payroll Disbursement Entries	-52,115.07
515100	14	6/19/2009	Purch Power TD	EE	3794287	OWEN ELECTRIC COOP INC	14.20
550000	1	6/19/2009	Trans - Cap Credits	T1	33640	Payroll Disbursement Entries	-24,329.20
558000	1	6/19/2009	Ins Work Comp Cap Credits	T1	33640	Payroll Disbursement Entries	-6,082.33
570100	15	6/19/2009	Uncollectible Accounts	JE	30886851	KY CIS POST GL BATCH	-644.44
575000	16	6/19/2009	Misc Oper AG	ST	30886750	SABRIX NO TAX CHARGED ACR	3.25
575275	16	6/19/2009	Discounts Available	PK	62056342	US Pipe & Foundry Co - REMIT	-12.08
575275	16	6/19/2009	Discounts Available	PK	62056343	Smith Blair Inc 120001 - REMIT	-26.92
575275	16	6/19/2009	Discounts Available	PK	62056344	Mueller Co - ALL USE PO/REMIT	-51.43
575275	16	6/19/2009	Discounts Available	PK	62056355	Ferguson SAC - ALL USE REMIT	-17.83
575320	14	6/19/2009	Electricity TD	EE	3794290	OWEN ELECTRIC COOP INC	7.07
401110		6/22/2009	Res Sales Billed	JE	30887126	KY CIS POST GL BATCH	-272,461.07
401210		6/22/2009	Com Sales Billed	JE	30887126	KY CIS POST GL BATCH	-143,001.20
401510		6/22/2009	Pub Auth Billed	JE	30887126	KY CIS POST GL BATCH	-7,375.21
403104		6/22/2009	Oth Rev-NSF Check Charge	JE	30887126	KY CIS POST GL BATCH	-144.00
403105		6/22/2009	Oth Rev-App/Initiate Serv Fee	JE	30887126	KY CIS POST GL BATCH	-6,942.00
403107		6/22/2009	Oth Rev-Reconnection Charges	JE	30887126	KY CIS POST GL BATCH	-8,840.00
510100	11	6/22/2009	Purchased Water-Outside	PV	42253308	Winchester Municipal Utilities	5,141.22
535000	14	6/22/2009	Contr Svc-Other Oper TD	PV	42252000	TruGreen Chemlawn-PO/REMIT	131.35
535000	14	6/22/2009	Contr Svc-Other Oper TD	PV	42252044	Perfection Services-PO/REMIT	168.00
550000	16	6/22/2009	Trans Oper AG	PV	42251967	Thoroughbred Energy - REMIT	482.16
550000	16	6/22/2009	Trans Oper AG	PV	42251970	C Store Partners - REMIT	104.61
570100	15	6/22/2009	Uncollectible Accounts	JE	30887126	KY CIS POST GL BATCH	-83.51
575000	14	6/22/2009	Misc Oper TD	OV	10269071	JCM Industries Inc - PO only	366.10
575000	14	6/22/2009	Misc Oper TD	PV	42252052	Grainger - ALL USE REMIT	107.23
575000	14	6/22/2009	Misc Oper TD	PV	42252054	Grainger - ALL USE REMIT	199.36
575000	14	6/22/2009	Misc Oper TD	PV	42252067	Grainger - ALL USE REMIT	709.08
575000	14	6/22/2009	Misc Oper TD	PV	42252070	Grainger - ALL USE REMIT	62.30
575000	14	6/22/2009	Misc Oper TD	PV	42252072	Grainger - ALL USE REMIT	455.21
575000	14	6/22/2009	Misc Oper TD	PV	42252073	Grainger - ALL USE REMIT	67.95
575000	14	6/22/2009	Misc Oper TD	PV	42252075	Grainger - ALL USE REMIT	56.85
575000	14	6/22/2009	Misc Oper TD	PV	42252076	Grainger - ALL USE REMIT	173.84
575275	16	6/22/2009	Discounts Available	PK	62056368	Ferguson SAC - ALL USE REMIT	-17.88
575320	14	6/22/2009	Electricity TD	EE	3794870	KENTUCKY UTILITIES COMPANY	18.10
575500	16	6/22/2009	Janitorial AG	PV	42252046	Hales Cleaning Service - ACH	972.50
575500	16	6/22/2009	Janitorial AG	PV	42252048	Hales Cleaning Service - ACH	1,031.00
575545	13	6/22/2009	Lab Supplies WT	PV	42252078	VWR International Inc-PO/REMIT	23.56
575780	16	6/22/2009	Trash Removal AG	PV	42251962	Allied Waste Services #993	10.52
620000	21	6/22/2009	Mat and Sup Maint SS	PV	42252080	TURNER'S MACHINE SHOP INC - AP	1,246.60
620000	21	6/22/2009	Mat and Sup Maint SS	PV	42252082	TURNER'S MACHINE SHOP INC - AP	201.20
635000	26	6/22/2009	Contr Svc-Other Maint AG	PV	42251964	D C Elevator Co Inc-PO/REMIT	186.25
635000	26	6/22/2009	Contr Svc-Other Maint AG	PV	42251974	Orkin Exterminating Co - Lexin	50.98
635000	26	6/22/2009	Contr Svc-Other Maint AG	PV	42251977	Stephen Hillenmeyer Landscape	1,135.83
635000	26	6/22/2009	Contr Svc-Other Maint AG	PV	42252050	Perfection Services-PO/REMIT	457.50
401110		6/23/2009	Res Sales Billed	JE	30887222	KY CIS POST GL BATCH	-102,625.44
401210		6/23/2009	Com Sales Billed	JE	30887222	KY CIS POST GL BATCH	-62,034.73
401310		6/23/2009	Ind Sales Billed	JE	30887222	KY CIS POST GL BATCH	-1,612.27
401510		6/23/2009	Pub Auth Billed	JE	30887222	KY CIS POST GL BATCH	-7,624.21
402110		6/23/2009	Dom WW Serv Billed	JE	30887222	KY CIS POST GL BATCH	-78.47
403104		6/23/2009	Oth Rev-NSF Check Charge	JE	30887222	KY CIS POST GL BATCH	-120.00
403105		6/23/2009	Oth Rev-App/Initiate Serv Fee	JE	30887222	KY CIS POST GL BATCH	-1,560.00
403107		6/23/2009	Oth Rev-Reconnection Charges	JE	30887222	KY CIS POST GL BATCH	-2,756.00
504100	16	6/23/2009	Group Ins Oper AG	JE	110	Rec month pmts for retirees	-2,790.50
508102	16	6/23/2009	Retiree Med Oper AG	JE	30887167	2009 2Q RMRA true-up	166.47
541000	14	6/23/2009	Rents-Real Prop Oper TD	PV	42254050	Norfolk Southern Corporation	150.00
570100	15	6/23/2009	Uncollectible Accounts	JE	30887222	KY CIS POST GL BATCH	-282.80
575000	16	6/23/2009	Misc Oper AG	PS	42253734	American Arbitration Associati	200.00
575000	16	6/23/2009	Misc Oper AG	PV	42254044	Backtrack Employment Screening	321.50
575275	16	6/23/2009	Discounts Available	PK	62056409	Mueller Co - ALL USE PO/REMIT	-18.20
575320	14	6/23/2009	Electricity TD	EE	3796646	OWEN ELECTRIC COOP INC	7.89
575711	16	6/23/2009	Add'l Security Costs AG	PV	42254036	Murray Guard Inc-PO/REMIT	715.20
575711	16	6/23/2009	Add'l Security Costs AG	PV	42254040	Murray Guard Inc-PO/REMIT	2,668.64
575740	15	6/23/2009	Telephone CA	TC	30886923	Windstream	66.17
620000	24	6/23/2009	Mat and Sup Maint TD	IR	540715	Inventory Return	-80.84
620000	24	6/23/2009	Mat and Sup Maint TD	IR	540726	Inventory Return	-259.41
716121		6/23/2009	M&J Expenses-Outside	II	540722	Inventory Issue-Stk E & D	80.84
401110		6/24/2009	Res Sales Billed	JE	30887522	KY CIS POST GL BATCH	-159,181.79
401210		6/24/2009	Com Sales Billed	JE	30887522	KY CIS POST GL BATCH	-23,580.97
401510		6/24/2009	Pub Auth Billed	JE	30887522	KY CIS POST GL BATCH	-5,426.17
402110		6/24/2009	Dom WW Serv Billed	JE	30887522	KY CIS POST GL BATCH	-28.28
402210		6/24/2009	Com WW Serv Billed	JE	30887522	KY CIS POST GL BATCH	-2.83
403104		6/24/2009	Oth Rev-NSF Check Charge	JE	30887522	KY CIS POST GL BATCH	-60.00
403105		6/24/2009	Oth Rev-App/Initiate Serv Fee	JE	30887522	KY CIS POST GL BATCH	-2,314.00
403107		6/24/2009	Oth Rev-Reconnection Charges	JE	30887522	KY CIS POST GL BATCH	-2,522.00
504620	16	6/24/2009	Employee Physical Exam AG	PS	42255300	Orthopedic Consultants PSC	220.00
507100	16	6/24/2009	401k Oper AG	JE	30887250	June 2009 401K Accr	1,133.99
515100	14	6/24/2009	Purch Power TD	EE	3799263	OWEN ELECTRIC COOP INC	64.98
515100	14	6/24/2009	Purch Power TD	EE	3799274	OWEN ELECTRIC COOP INC	18.72
515100	14	6/24/2009	Purch Power TD	EE	3799277	OWEN ELECTRIC COOP INC	28.92
515100	14	6/24/2009	Purch Power TD	EE	3799360	OWEN ELECTRIC COOP INC	9.42
518000	13	6/24/2009	Chemicals WT	JE	30887270	JUN09 INV WRITE OFF	-25.80

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
541400	16	6/24/2009	Rents-Equipment Oper AG	PV	42254912	Neopost Leasing	220.00
570100	15	6/24/2009	Uncollectible Accounts	JE	30887522	KY CIS POST GL BATCH	-336.86
575000	16	6/24/2009	Misc Oper AG	ST	30887197	SABRIX NO TAX CHARGED ACR	19.29
575000	16	6/24/2009	Misc Oper AG	PV	42255124	US Pipe & Foundry Co - REMIT	5.20
575200	15	6/24/2009	Collection Agencies CA	PV	42254813	Penn Credit Corp	1,282.26
575200	15	6/24/2009	Collection Agencies CA	PV	42254817	Penn Credit Corp	438.13
575275	16	6/24/2009	Discounts Available	PK	62056413	US Pipe & Foundry Co - REMIT	-869.72
575275	16	6/24/2009	Discounts Available	PK	62056415	Mueller Co - ALL USE PO/REMIT	-4.20
575320	14	6/24/2009	Electricity TD	EE	3799389	KENTUCKY UTILITIES COMPANY	12.35
575320	14	6/24/2009	Electricity TD	EE	3800459	KENTUCKY UTILITIES COMPANY	21.01
575340	16	6/24/2009	Employee Expenses AG	PS	42255622	Kentucky State Treasurer-REMIT	125.00
620000	24	6/24/2009	Mat and Sup Maint TD	II	541127	4925 Hwy 127 N.	40.23
620000	24	6/24/2009	Mat and Sup Maint TD	II	541128	400 South Fork Rd. Jason Olds	34.93
620000	24	6/24/2009	Mat and Sup Maint TD	II	541129	100 E. Adair	28.16
620000	24	6/24/2009	Mat and Sup Maint TD	II	541130	103 Rail Road St.	63.71
620000	24	6/24/2009	Mat and Sup Maint TD	II	541132	1630 slippery Rock	34.93
620000	24	6/24/2009	Mat and Sup Maint TD	II	541133	1710 Swope Rd.	27.49
620000	24	6/24/2009	Mat and Sup Maint TD	II	541138	1570 Eagle Hill Rd.	34.93
620000	24	6/24/2009	Mat and Sup Maint TD	II	541141	10 Hwy 35	34.93
620000	24	6/24/2009	Mat and Sup Maint TD	II	541142	lot 63 Elk Lake shores	34.93
620000	24	6/24/2009	Mat and Sup Maint TD	II	541143	117 East Perry St, Hwy 22 E.	69.85
675000	26	6/24/2009	Misc Maint AG	PV	42254905	Canon Financial Svcs Inc -REMI	418.64
675000	26	6/24/2009	Misc Maint AG	PV	42254908	Canon Financial Svcs Inc -REMI	442.79
715111		6/24/2009	M&J Revenues-Outside	PD	42255426	Todd Johnson Contracting Inc	-144.46
715111		6/24/2009	M&J Revenues-Outside	PD	42255466	Todd Johnson Contracting Inc	-976.68
760100		6/24/2009	Donations Deduct	PS	42255276	LexLinc	500.00
401110		6/25/2009	Res Sales Billed	JE	30887627	KY CIS POST GL BATCH	-154,497.87
401210		6/25/2009	Com Sales Billed	JE	30887627	KY CIS POST GL BATCH	-34,485.47
401450		6/25/2009	Priv Fire Billed	JE	30887627	KY CIS POST GL BATCH	-101.43
401510		6/25/2009	Pub Auth Billed	JE	30887627	KY CIS POST GL BATCH	-488.14
403104		6/25/2009	Oth Rev-NSF Check Charge	JE	30887627	KY CIS POST GL BATCH	-156.00
403105		6/25/2009	Oth Rev-App/Initiate Serv Fee	JE	30887627	KY CIS POST GL BATCH	-1,846.00
403107		6/25/2009	Oth Rev-Reconnection Charges	JE	30887627	KY CIS POST GL BATCH	-676.00
501200	14	6/25/2009	Labor Oper TD	CC	6070	RILEY OIL COMPANY	510.04
504620	16	6/25/2009	Employee Physical Exam AG	PS	42256754	BaptistWorx Business Office	550.56
508101	16	6/25/2009	DCP Oper AG	JE	30887553	DCP Accrual June 2009	933.85
520100	12	6/25/2009	M & S Oper P	CC	6070	LEXINGTON QUARRY COMPANY	245.22
520100	16	6/25/2009	M & S Oper AG	CC	6070	LASER IMAGES PRINT MANAGE	327.01
520100	13	6/25/2009	M & S Oper WT	CC	6070	HACH COMPANY	820.86
520100	14	6/25/2009	M & S Oper TD	CC	6070	BLUEGRASS EQUIPMENT	3,310.16
535000	14	6/25/2009	Contr Svc-Other Oper TD	CC	6070	COMMONWEALTH COMMUNICATIO	100.00
535000	13	6/25/2009	Contr Svc-Other Oper WT	CC	6070	BARNSTEAD THER	169.03
535000	16	6/25/2009	Contr Svc-Other Oper AG	PV	42256989	Computershare Investor Service	529.12
535000	16	6/25/2009	Contr Svc-Other Oper AG	PV	42256993	Computershare Investor Service	635.38
535000	16	6/25/2009	Contr Svc-Other Oper AG	PV	42256994	Computershare Investor Service	497.66
541400	16	6/25/2009	Rents-Equipment Oper AG	CC	6070	LASER IMAGES PRINT MANAGE	2,113.64
541400	16	6/25/2009	Rents-Equipment Oper AG	ST	30887482	SABRIX NO TAX CHARGED ACR	13.20
550000	16	6/25/2009	Trans Oper AG	CC	6070	SHELL OIL	75.10
550000	14	6/25/2009	Trans Oper TD	CC	6070	HARBOR STEEL	86.74
557000	16	6/25/2009	Ins Gen Liab Oper AG	JE	235	To Adj Retro Insur Accts	5,595.33
570100	15	6/25/2009	Uncollectible Accounts	JE	30887627	KY CIS POST GL BATCH	249.45
575000	14	6/25/2009	Misc Oper TD	CC	6070	NATIONAL WORKWEAR INC	763.04
575000	13	6/25/2009	Misc Oper WT	CC	6070	LEXINGTON QUARRY COMPANY	3,353.73
575275	16	6/25/2009	Discounts Available	PK	62056424	Mueller Co - ALL USE PO/REMIT	-94.52
575280	16	6/25/2009	Dues/Membership Deduct	CC	6070	KENTUCKY/TENNESEE WATER P	375.00
575340		6/25/2009	Empl Exp AG-P/R JE	CC	6070	AMEX FEE	20.00
575340	16	6/25/2009	Employee Expenses AG	CC	6070	DELTA AIR	1,348.76
575342	16	6/25/2009	Empl Exp Conf/Registration AG	CC	6070	KENTUCKY/TENNESEE WATER P	1,400.00
575350	16	6/25/2009	Meals Deduct	CC	6068	THE CHOP HOUSE	237.45
575350	16	6/25/2009	Meals Deduct	CC	6070	WOLFGANG PUCK	760.84
575351	16	6/25/2009	Meals Non Deduct	CC	6070	HARDEES OF LEXINGTON 3	39.55
575545	13	6/25/2009	Lab Supplies WT	CC	6070	VVR INTERNATIONAL INC	513.20
575620	16	6/25/2009	Office & Admin Supplies AG	CC	6068	OFFICEMAX CT IN	2,915.03
575620	14	6/25/2009	Office & Admin Supplies TD	CC	6070	USPS	89.70
575620	16	6/25/2009	Office & Admin Supplies AG	CC	6070	OFFICEMAX CT IN	405.93
575620	16	6/25/2009	Office & Admin Supplies AG	PV	42256497	United Parcel Service	22.56
575740	16	6/25/2009	Telephone AG	TC	30887297	Genesys Conferencing	69.39
575740	16	6/25/2009	Telephone AG	TC	30887312	AT&T	.14
575740	16	6/25/2009	Telephone AG	TC	30887314	AT&T	.15
575740	16	6/25/2009	Telephone AG	TC	30887317	AT&T	.14
575740	16	6/25/2009	Telephone AG	TC	30887318	AT&T	-.24
575740	16	6/25/2009	Telephone AG	TC	30887319	AT&T	.25
575740	16	6/25/2009	Telephone AG	TC	30887323	AT&T	.44
575740	16	6/25/2009	Telephone AG	TC	30887324	AT&T	.46
575740	16	6/25/2009	Telephone AG	TC	30887338	AT&T	240.72
575740	15	6/25/2009	Telephone CA	TC	30887338	AT&T	704.97
575740	16	6/25/2009	Telephone AG	TC	30887359	Idearc Media	137.85
575820	13	6/25/2009	Uniforms WT	CC	6070	UFIRST LAUNDRY SVCS	135.55
575820	14	6/25/2009	Uniforms TD	CC	6070	UFIRST LAUNDRY SVCS	848.70
620000	21	6/25/2009	Mat and Sup Maint SS	CC	6070	BROCK MCVY COMPANY	201.28
620000	24	6/25/2009	Mat and Sup Maint TD	CC	6070	SOC OWENTON COOP	290.05
635000	26	6/25/2009	Contr Svc-Other Maint AG	CC	6070	ORKIN, INC	274.23
675000	24	6/25/2009	Misc Maint TD	CC	6070	SUNBELT RENTALS #01 OF	66.46
680120		6/25/2009	Depr Exp-Amort CIAC Tax	JE	30887550	FA CIAC Amort True up	-1,461.94

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
680125		6/25/2009	Depr Exp-Amort CIAC Non Tax	JE	30887550	FA CIAC Amort True up	-11,291.66
715111		6/25/2009	M&J Revenues-Outside	RI	10129086	Ball Homes	-496.06
716121		6/25/2009	M&J Expenses-Outside	RI	10129074	PSI Plumbing	-508.86
401110		6/26/2009	Res Sales Billed	JE	30887701	KY CIS POST GL BATCH	-158,400.17
401210		6/26/2009	Com Sales Billed	JE	30887701	KY CIS POST GL BATCH	-12,350.00
401510		6/26/2009	Pub Auth Billed	JE	30887701	KY CIS POST GL BATCH	-463.10
403104		6/26/2009	Oth Rev-NSF Check Charge	JE	30887701	KY CIS POST GL BATCH	-168.00
403105		6/26/2009	Oth Rev-App/Initiate Serv Fee	JE	30887701	KY CIS POST GL BATCH	-2,626.00
403107		6/26/2009	Oth Rev-Reconnection Charges	JE	30887701	KY CIS POST GL BATCH	-4,368.00
501200	1305	6/26/2009	Labor Oper WT Super/Eng	JE	30887638	June 2009 Labor Accrual	1,772.90
501200	14	6/26/2009	Labor Oper TD	JE	30887638	June 2009 Labor Accrual	1,772.90
501200	1405	6/26/2009	Labor Oper TD Super/Eng	JE	30887638	June 2009 Labor Accrual	1,772.90
501200	16	6/26/2009	Labor Oper AG	JE	30887638	June 2009 Labor Accrual	43,967.92
504660	16	6/26/2009	Tuition Aid AG	PS	42258129	Sullivan University	1,590.00
508200	16	6/26/2009	ESPP Oper AG	JE	30887646	Accrue ESPP Expense Jun 2009	577.04
515100	14	6/26/2009	Purch Power TD	EE	3801471	OWEN ELECTRIC COOP INC	7.07
515100	14	6/26/2009	Purch Power TD	EE	3801531	OWEN ELECTRIC COOP INC	16.97
570100	15	6/26/2009	Uncollectible Accounts	JE	30887701	KY CIS POST GL BATCH	-296.33
575275	16	6/26/2009	Discounts Available	PK	62056434	US Pipe & Foundry Co - REMIT	-72.46
575275	16	6/26/2009	Discounts Available	PK	62056438	CI Thornburg Co Inc	-1.96
575275	16	6/26/2009	Discounts Available	PK	62056442	Ford Meter Box Co Inc - ALL US	-215.95
575320	14	6/26/2009	Electricity TD	EE	3801467	OWEN ELECTRIC COOP INC	15.04
575320	13	6/26/2009	Electricity WT	EE	3802855	BLUE GRASS ENERGY	40.24
715111		6/26/2009	M&J Revenues-Outside	RM	1624	Todd Johnson Contracting Inc	144.46
715111		6/26/2009	M&J Revenues-Outside	RI	10111507	Todd Johnson Contracting Inc	976.68
401110		6/29/2009	Res Sales Billed	JE	30887902	KY CIS POST GL BATCH	-8,101.83
401210		6/29/2009	Com Sales Billed	JE	30887902	KY CIS POST GL BATCH	-172.02
403104		6/29/2009	Oth Rev-NSF Check Charge	JE	30887902	KY CIS POST GL BATCH	-180.00
403105		6/29/2009	Oth Rev-App/Initiate Serv Fee	JE	30887902	KY CIS POST GL BATCH	-78.00
403107		6/29/2009	Oth Rev-Reconnection Charges	JE	30887902	KY CIS POST GL BATCH	-104.00
501200	2420	6/29/2009	Labor Maint TD Mains	PV	42258777	Saf ti co Inc - PO/REMIT	116.60
511100	13	6/29/2009	Waste Disposal Exp WT	ID	542101	ISSUE CHEMICALS RRS JUNE 2009	3,389.08
511100	13	6/29/2009	Waste Disposal Exp WT	ID	542148	CHEM ISSUES KRS JUNE 2009	4,847.16
515100	12	6/29/2009	Purch Power P	EE	3804435	KENTUCKY UTILITIES COMPANY	1,659.19
515100	14	6/29/2009	Purch Power TD	EE	3804440	KENTUCKY UTILITIES COMPANY	39.37
518000	13	6/29/2009	Chemicals WT	ID	542002	CHEM ISSUES ROCKWELL JUNE 2009	1,431.91
518000	13	6/29/2009	Chemicals WT	ID	542017	Owenton WWTP June 09	1,575.77
518000	13	6/29/2009	Chemicals WT	ID	542033	Owenton WTP June 09	17,795.44
518000	13	6/29/2009	Chemicals WT	ID	542101	ISSUE CHEMICALS RRS JUNE 2009	71,584.63
518000	13	6/29/2009	Chemicals WT	ID	542148	CHEM ISSUES KRS JUNE 2009	149,617.34
520100	16	6/29/2009	M & S Oper AG	PV	42258746	Insight Direct (Peripherals) -	103.98
535000	16	6/29/2009	Contr Svc-Other Oper AG	PV	42258702	Kentucky Underground Storage I	186.00
535000	14	6/29/2009	Contr Svc-Other Oper TD	PV	42258774	Kentucky Underground Protectio	2,917.40
570100	15	6/29/2009	Uncollectible Accounts	JE	30887902	KY CIS POST GL BATCH	49,443.46
575100	15	6/29/2009	Bank Service Charges CA	JE	3500	Accr month Mellon bank fees	505.96
620000	24	6/29/2009	Mat and Sup Maint TD	IR	542014	Inventory Return	-18.70
620000	24	6/29/2009	Mat and Sup Maint TD	IR	542024	Inventory Return	-683.88
620000	24	6/29/2009	Mat and Sup Maint TD	PV	42258768	CI Thornburg Co Inc	66.52
675650	24	6/29/2009	Paving/Backfill TD	PV	42258764	D & K Meter and Hydrant Repair	5,730.00
716121		6/29/2009	M&J Expenses-Outside	II	542027	Inventory Issue-Stk E & D	18.70
401120		6/30/2009	Res Sales Unbilled	JE	120612	Discretionary Unbilled Adj Jun	332,563.00
401120		6/30/2009	Res Sales Unbilled	JE	30887928	UNBILLED REVENUE	-2,217,087.67
401220		6/30/2009	Com Sales Unbilled	JE	120612	Discretionary Unbilled Adj Jun	178,445.00
401220		6/30/2009	Com Sales Unbilled	JE	30887928	UNBILLED REVENUE	-1,189,635.82
401320		6/30/2009	Ind Sales Unbilled	JE	30887928	UNBILLED REVENUE	-127,530.68
401460		6/30/2009	Priv Fire Unbilled	JE	30887928	UNBILLED REVENUE	-146,662.33
401520		6/30/2009	Pub Auth Unbilled	JE	30887928	UNBILLED REVENUE	-346,353.45
401620		6/30/2009	Sales for Resale Unbilled	JE	30887928	UNBILLED REVENUE	-146,339.09
403102		6/30/2009	Oth Rev-Rents Water Property	JE	1203	6/09 Rent,phone&indirect cost	-1,193.00
403102		6/30/2009	Oth Rev-Rents Water Property	RI	10129402	Mconathy, William - Remit	-855.00
403103		6/30/2009	Oth Rev-Collect for Others	JE	50	Accrue Sewer & Landfill Billin	-12.05
501200	1410	6/30/2009	Labor Oper TD Storage	T2	33824	Payroll Labor Distribution	30.33
501200	2415	6/30/2009	Labor Maint TD Dist Res	T2	33824	Payroll Labor Distribution	408.78
501200	2405	6/30/2009	Labor Maint TD Super/Eng	T2	33824	Payroll Labor Distribution	663.79
501200	22	6/30/2009	Labor Maint P	T2	33824	Payroll Labor Distribution	1,021.95
501200	24	6/30/2009	Labor Maint TD	T2	33824	Payroll Labor Distribution	1,067.44
501200	2305	6/30/2009	Labor Maint WT Super/Eng	T2	33824	Payroll Labor Distribution	1,991.40
501200	23	6/30/2009	Labor Maint WT	T2	33824	Payroll Labor Distribution	1,998.48
501200	2435	6/30/2009	Labor Maint TD Meters	T2	33824	Payroll Labor Distribution	2,339.82
501200	15	6/30/2009	Labor Oper CA	T2	33824	Payroll Labor Distribution	3,353.38
501200	1405	6/30/2009	Labor Oper TD Super/Eng	T2	33824	Payroll Labor Distribution	5,062.15
501200	2440	6/30/2009	Labor Maint TD Hydrants	T2	33824	Payroll Labor Distribution	6,795.19
501200	1415	6/30/2009	Labor Oper TD Lines	T2	33824	Payroll Labor Distribution	7,083.41
501200	2420	6/30/2009	Labor Maint TD Mains	T2	33824	Payroll Labor Distribution	9,394.92
501200	1520	6/30/2009	Labor Oper CA Cust Serv	T2	33824	Payroll Labor Distribution	9,771.30
501200	2430	6/30/2009	Labor Maint TD Services	T2	33824	Payroll Labor Distribution	13,127.23
501200	1510	6/30/2009	Labor Oper CA Mtr Read	T2	33824	Payroll Labor Distribution	18,691.89
501200	1305	6/30/2009	Labor Oper WT Super/Eng	T2	33824	Payroll Labor Distribution	24,919.49
501200	14	6/30/2009	Labor Oper TD	T2	33824	Payroll Labor Distribution	27,450.65
501200	16	6/30/2009	Labor Oper AG	T2	33824	Payroll Labor Distribution	30,483.66
501200	13	6/30/2009	Labor Oper WT	T2	33824	Payroll Labor Distribution	31,739.60
501200	1420	6/30/2009	Labor Oper TD Meter	T2	33824	Payroll Labor Distribution	34,199.78
501200	13	6/30/2009	Labor Oper WT	T3	33825	Actual Burden Journal Entries	33.08
501200	1305	6/30/2009	Labor Oper WT Super/Eng	JE	30888887	FASTR - ALLOCATION KY_ALLEXP2	-1,231.63

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
501200	13	6/30/2009	Labor Oper WT	JE	30888887	FASTR - ALLOCATION KY_ALLEXP2	-352.01
501210	15	6/30/2009	Labor NS OT CA	T2	33824	Payroll Labor Distribution	14.67
501210	1405	6/30/2009	Labor NS OT TD Super/Eng	T2	33824	Payroll Labor Distribution	237.22
501210	2430	6/30/2009	Labor NS OT TD Services	T2	33824	Payroll Labor Distribution	351.94
501210	2415	6/30/2009	Labor NS OT TD Dist Res	T2	33824	Payroll Labor Distribution	369.04
501210	2420	6/30/2009	Labor NS OT TD Mains	T2	33824	Payroll Labor Distribution	534.63
501210	1510	6/30/2009	Labor NS OT CA Mtr Read	T2	33824	Payroll Labor Distribution	636.95
501210	14	6/30/2009	Labor NS OT TD	T2	33824	Payroll Labor Distribution	1,065.88
501210	1420	6/30/2009	Labor NS OT TD Meter	T2	33824	Payroll Labor Distribution	1,289.58
501210	1520	6/30/2009	Labor NS OT CA Cust Serv	T2	33824	Payroll Labor Distribution	1,335.14
501210	1305	6/30/2009	Labor NS OT WT Super/Eng	T2	33824	Payroll Labor Distribution	1,594.54
501210	1415	6/30/2009	Labor NS OT TD Lines	T2	33824	Payroll Labor Distribution	1,942.31
501210	13	6/30/2009	Labor NS OT WT	T2	33824	Payroll Labor Distribution	5,756.56
501210	13	6/30/2009	Labor NS OT WT	JE	30888887	FASTR - ALLOCATION KY_ALLEXP2	-90.84
501711		6/30/2009	IP-Off-Annual-P/R JE	T3	33825	Actual Burden Journal Entries	10,649.22
501711		6/30/2009	IP-Off-Annual-P/R JE	JE	30888218	AIP True Up 2nd Qtr 2009	-9,195.80
501716	16	6/30/2009	Comp Exp-Options	JE	30887941	Accrue RSU & Opt Exp Jun09	-35.00
501718	16	6/30/2009	Comp Exp-RSU's	JE	30887941	Accrue RSU & Opt Exp Jun09	4.00
504100	16	6/30/2009	Group Ins Oper AG	JE	117	Allmerica Payment	-365.20
504100	1	6/30/2009	Group Insurance - Cap Credits	T1	33823	Payroll Disbursement Entries	-58,643.39
504100	16	6/30/2009	Group Ins Oper AG	T1	33823	Payroll Disbursement Entries	-8,961.45
504100	16	6/30/2009	Group Ins Oper AG	T3	33825	Actual Burden Journal Entries	2,920.60
504100	1	6/30/2009	Group Insurance - Cap Credits	T3	33825	Actual Burden Journal Entries	46,883.65
504100	16	6/30/2009	Group Ins Oper AG	JE	30888498	Adjust Accrued Ins for Jun2009	-7,596.39
504100	16	6/30/2009	Group Ins Oper AG	JE	30888887	FASTR - ALLOCATION KY_ALLEXP2	-18.09
505100	16	6/30/2009	PBOP Oper AG	JE	2001	2009 FAS106 for OPEB	100,637.00
505100	1	6/30/2009	PBOP Cap Credits	T1	33823	Payroll Disbursement Entries	-38,240.52
505100	1	6/30/2009	PBOP Cap Credits	T3	33825	Actual Burden Journal Entries	30,305.45
506100	16	6/30/2009	Pension Oper AG	JR	2002	Pension Cost Allocation 6/09	139,476.59
506100	1	6/30/2009	Pension - Cap Credits	T1	33823	Payroll Disbursement Entries	-51,953.00
506100	1	6/30/2009	Pension - Cap Credits	T3	33825	Actual Burden Journal Entries	41,172.49
507100	16	6/30/2009	401k Oper AG	T3	33825	Actual Burden Journal Entries	4,345.74
507100	16	6/30/2009	401k Oper AG	JE	30888887	FASTR - ALLOCATION KY_ALLEXP2	-29.16
508101	16	6/30/2009	DCP Oper AG	T3	33825	Actual Burden Journal Entries	3,697.17
508101	16	6/30/2009	DCP Oper AG	JE	30888887	FASTR - ALLOCATION KY_ALLEXP2	-10.14
508102	16	6/30/2009	Retiree Med Oper AG	T3	33825	Actual Burden Journal Entries	735.86
510100	11	6/30/2009	Purchased Water-Outside	JE	205	Rec'd KY Purchased Water Accr	-1,587.00
510110	AW12	6/30/2009	Purch Water AW12	JE	120611	Owenton Wastewater Exp 06.09	1,033.74
511100	13	6/30/2009	Waste Disposal Exp WT	JE	155	June power accrual PA & East	-1,154.84
511100	13	6/30/2009	Waste Disposal Exp WT	JE	156	Accrue Discretionary Power Acc	-127.24
511100	13	6/30/2009	Waste Disposal Exp WT	JR	30059984	Periodic Waste Disposal Accrual	4,167.00
515100	14	6/30/2009	Purch Power TD	JE	155	June power accrual PA & East	-986.42
515100	12	6/30/2009	Purch Power P	JE	155	June power accrual PA & East	686.31
515100	13	6/30/2009	Purch Power WT	JE	155	June power accrual PA & East	61,917.80
515100	13	6/30/2009	Purch Power WT	JE	156	Accrue Discretionary Power Acc	-17,346.90
515100	12	6/30/2009	Purch Power P	JE	156	Accrue Discretionary Power Acc	-327.97
515100	13	6/30/2009	Purch Power WT	JE	157	Power Accrual Adj for KY 06.09	-46,502.57
515100	12	6/30/2009	Purch Power P	EE	3804975	KENTUCKY UTILITIES COMPANY	88.86
520100	16	6/30/2009	M & S Oper AG	JE	130	KY UNMAPPED PCARD ACCRUAL 0609	48.28
520100	13	6/30/2009	M & S Oper WT	JE	130	KY UNMAPPED PCARD ACCRUAL 0609	186.80
520100	14	6/30/2009	M & S Oper TD	JE	130	KY UNMAPPED PCARD ACCRUAL 0609	594.57
520100	14	6/30/2009	M & S Oper TD	JE	155	June power accrual PA & East	54.47
520100	13	6/30/2009	M & S Oper WT	CC	6096	NEW HORIZONS DIVING CENTE	8.00
520100	14	6/30/2009	M & S Oper TD	CC	6096	USA BLUE BOOK	343.76
520100	16	6/30/2009	M & S Oper AG	CC	6106	BARNEY MILLER'S	7.37
520100	14	6/30/2009	M & S Oper TD	JE	120604	Recls P-Card Errors to Prop Ac	27.83
532000	16	6/30/2009	Contr Svc-Acctg Oper AG	JE	120613	True Up Prepaid Other 06.09	356.50
532000	16	6/30/2009	Contr Svc-Acctg Oper AG	JR	30059959	Amortize PwC Audit Fees	4,692.00
532100	16	6/30/2009	Contr Svc-Audit Fees Oper AG	JE	30885854	Exp out of pocket PwC	147.00
533000	16	6/30/2009	Contr Svc-Legal Oper AG	JE	175	Accrue for Unbilled Legal Fees	-20,409.47
533000	16	6/30/2009	Contr Svc-Legal Oper AG	JR	30059967	King & Spalding Legal Fees	34.07
533000	16	6/30/2009	Contr Svc-Legal Oper AG	PV	42261274	Stoll Keenon Ogden PLLC-PO/REM	2,255.66
534600	16	6/30/2009	Mmgt Fees-Corporate	JB	30888726	CP	176.56
534601	16	6/30/2009	Mmgt Fees-External Affairs/Com	JB	30888726	CP	32,506.38
534602	16	6/30/2009	Mmgt Fees-Finance	JB	30888726	CP	98,606.92
534603	16	6/30/2009	Mmgt Fees-Human Resources	JB	30888726	CP	38,464.65
534604	16	6/30/2009	Mmgt Fees-Legal	JB	30888726	CP	32,058.36
534605	16	6/30/2009	Mmgt Fees-Operations Svcs	JB	30888726	CP	24,712.59
534606	16	6/30/2009	Mmgt Fees-Property	JB	30888726	CP	36,341.47
534607	16	6/30/2009	Mmgt Fees-Business Development	JB	30888726	CP	19,092.54
534608	16	6/30/2009	Mmgt Fees-Bus Transformation	JB	30888726	CP	-51.31
534609	16	6/30/2009	Mmgt Fees-Audit	JB	30888726	CP	4,439.52
534610	16	6/30/2009	Mmgt Fees-Regulatory	JB	30888726	CP	2,075.82
534611	16	6/30/2009	Mmgt Fees-Inv Relations	JB	30888726	CP	1,400.51
534615	16	6/30/2009	SSC-Shrd Bus Srv Fees	JB	30888726	CP	53,690.43
534625	16	6/30/2009	CSC-Shrd Bus Srv Fees	JB	30888726	CP	141,456.89
534635	16	6/30/2009	ITS-Shrd Bus Srv Fees	JB	30888726	CP	123,299.07
534645	16	6/30/2009	Procure-Shrd Bus Srv Fees	JB	30888726	CP	7,029.88
534655	16	6/30/2009	Lab-Shrd Bus Srv Fees	JB	30888726	CP	16,158.86
534665	16	6/30/2009	BSC-Shrd Bus Srv Fees	JB	30888726	CP	3,938.18
534701	16	6/30/2009	Mmgt Fees-Regulated Operations	JB	30888726	CP	83,847.14
535000	16	6/30/2009	Contr Svc-Other Oper AG	JE	130	KY UNMAPPED PCARD ACCRUAL 0609	37.98
535000	14	6/30/2009	Contr Svc-Other Oper TD	JE	160	Acc for Inv Rec'd not yet appr	-1,151.90
535000	15	6/30/2009	Contr Svc-Other Oper CA	JE	160	Acc for Inv Rec'd not yet appr	518.23

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
535000	16	6/30/2009	Contr Svc-Other Oper AG	JE	160	Acc for Inv Rec'd not yet appr	4,278.42
535000	13	6/30/2009	Contr Svc-Other Oper WT	JE	160	Acc for Inv Rec'd not yet appr	7,655.10
535000	15	6/30/2009	Contr Svc-Other Oper CA	JE	410	Telephone Accll - June 09	-247.75
535000	13	6/30/2009	Contr Svc-Other Oper WT	JE	600	Accrual for Goods/Serv Receiv	-16,358.00
535000	14	6/30/2009	Contr Svc-Other Oper TD	JE	600	Accrual for Goods/Serv Receiv	-16,244.39
535000	16	6/30/2009	Contr Svc-Other Oper AG	JE	600	Accrual for Goods/Serv Receiv	-2,400.00
535000	16	6/30/2009	Contr Svc-Other Oper AG	JE	601	Accrual for Goods/Serv Rendere	2,300.00
535000	14	6/30/2009	Contr Svc-Other Oper TD	JE	601	Accrual for Goods/Serv Rendere	15,390.50
535000	13	6/30/2009	Contr Svc-Other Oper WT	JE	601	Accrual for Goods/Serv Rendere	22,265.00
535000	15	6/30/2009	Contr Svc-Other Oper CA	CC	6096	THE MAILROOM	9.94
535000	16	6/30/2009	Contr Svc-Other Oper AG	CC	6096	LEXINGTON WINDOW CLEANING	925.00
535000	16	6/30/2009	Contr Svc-Other Oper AG	JE	30679	Rcls PWC invoice PV 42257185	8,920.64
535000	16	6/30/2009	Contr Svc-Other Oper AG	JE	30681	To rcls PWC Inv to Liability	-8,920.64
535000	16	6/30/2009	Contr Svc-Other Oper AG	JE	17060909	PWC Contract Services Acr06/09	8,144.50
535000	13	6/30/2009	Contr Svc-Other Oper WT	JR	30059979	Hach Co. - Maintenance	4,684.42
535000	16	6/30/2009	Contr Svc-Other Oper AG	JB	30888726	CP	60.14
535000	13	6/30/2009	Contr Svc-Other Oper WT	JE	30888887	FASTR - ALLOCATION KY_ALLEXP2	-2,820.27
535000	14	6/30/2009	Contr Svc-Other Oper TD	JE	30888887	FASTR - ALLOCATION KY_ALLEXP2	-435.17
536000	13	6/30/2009	Contr Svc-Lab Testing Oper WT	JE	160	Acc for Inv Rec'd not yet appr	1,000.00
536000	13	6/30/2009	Contr Svc-Lab Testing Oper WT	JE	30888887	FASTR - ALLOCATION KY_ALLEXP2	-541.00
541400	16	6/30/2009	Rents-Equipment Oper AG	JE	1203	6/09 Rent,phone&indirect cost	-12.00
541400	16	6/30/2009	Rents-Equipment Oper AG	JE	120613	True Up Prepaid Other 06.09	-1,141.63
541400	16	6/30/2009	Rents-Equipment Oper AG	JR	30059975	Amortize Oce Imag Copier Lease	199.34
541400	16	6/30/2009	Rents-Equipment Oper AG	JR	30059976	Dyntek Services	161.47
550000	16	6/30/2009	Trans Oper AG	JE	130	KY UNMAPPED PCARD ACCRUAL 0609	-4.19
550000	14	6/30/2009	Trans Oper TD	JE	130	KY UNMAPPED PCARD ACCRUAL 0609	281.37
550000	16	6/30/2009	Trans Oper AG	CC	6096	SHELL OIL	7.83
550000	14	6/30/2009	Trans Oper TD	CC	6096	NAPA AUTO PARTS	279.90
550000	1	6/30/2009	Trans - Cap Credits	T1	33823	Payroll Disbursement Entries	-24,691.98
550000	1	6/30/2009	Trans - Cap Credits	T3	33825	Actual Burden Journal Entries	19,740.41
550000	16	6/30/2009	Trans Oper AG	JE	120604	Recls P-Card Errors to Prop Ac	8.13
550001	16	6/30/2009	Trans Oper AG Lease Cost	JE	215	Accrue 6/09 ARI Vehicle Chrgs	3,647.07
550001	16	6/30/2009	Trans Oper AG Lease Cost	JE	216	Accr ARI M40896,M56879,M59000	862.89
550002	16	6/30/2009	Trans Oper AG Lease Fuel	JE	215	Accrue 6/09 ARI Vehicle Chrgs	-2,249.03
550002	16	6/30/2009	Trans Oper AG Lease Fuel	JE	216	Accr ARI M40896,M56879,M59000	30,494.51
550003	16	6/30/2009	Trans Oper AG Lease Maint	JE	215	Accrue 6/09 ARI Vehicle Chrgs	9,743.99
550003	16	6/30/2009	Trans Oper AG Lease Maint	JE	216	Accr ARI M40896,M56879,M59000	3,928.12
556000	16	6/30/2009	Ins Vehicle Oper AG	JR	2	Amortize Prepaid Insurance	3,199.49
557000	16	6/30/2009	Ins Gen Liab Oper AG	JR	2	Amortize Prepaid Insurance	29,383.81
558000	16	6/30/2009	Ins Work Comp AG	JR	2	Amortize Prepaid Insurance	14,698.70
558000	1	6/30/2009	Ins Work Comp Cap Credits	T1	33823	Payroll Disbursement Entries	-6,172.96
558000	1	6/30/2009	Ins Work Comp Cap Credits	T3	33825	Actual Burden Journal Entries	4,935.12
559000	16	6/30/2009	Ins Other Oper AG	JR	2	Amortize Prepaid Insurance	13,353.21
566100	16	6/30/2009	Reg Comm Amort Rate Case	JE	120601	Rec'd New Amort for Rate Case	11,161.45
566100	16	6/30/2009	Reg Comm Amort Rate Case	JR	30059957	Deferred Rate Case Expense	12,443.21
566200	16	6/30/2009	Reg Comm Amort Depr Study	JE	120601	Rec'd New Amort for Rate Case	276.76
566200	16	6/30/2009	Reg Comm Amort Depr Study	JR	30059961	DDA - Cost of Service Study	521.85
566200	16	6/30/2009	Reg Comm Amort Depr Study	JR	30059971	DDA - Depreciation Study	500.09
568010	16	6/30/2009	Water Res Conservation	JE	160	Rec Workbasket Acclral 6/09	5,083.34
570100	15	6/30/2009	Uncollectible Accounts	JE	100	Adj Allow for Dbtfl Acct Bal	33,089.65
570100	16	6/30/2009	Uncollectible Accts-MI's	JE	260	Adj Allow for Dbtfl Accts Bal	-9,840.44
570100	15	6/30/2009	Uncollectible Accounts	JE	30888058	KY CIS POST GL BATCH	1,578.85
575000	14	6/30/2009	Misc Oper TD	JE	130	KY UNMAPPED PCARD ACCRUAL 0609	-1,441.73
575000	16	6/30/2009	Misc Oper AG	JE	130	KY UNMAPPED PCARD ACCRUAL 0609	-52.36
575000	12	6/30/2009	Misc Oper P	JE	130	KY UNMAPPED PCARD ACCRUAL 0609	219.81
575000	15	6/30/2009	Misc Oper CA	JE	130	KY UNMAPPED PCARD ACCRUAL 0609	1,087.57
575000	13	6/30/2009	Misc Oper WT	JE	130	KY UNMAPPED PCARD ACCRUAL 0609	3,147.30
575000	16	6/30/2009	Misc Oper AG	JE	160	Acc for Inv Rec'd not yet appr	6,833.59
575000	14	6/30/2009	Misc Oper TD	JE	410	Telephone Accll - June 09	-3.92
575000	14	6/30/2009	Misc Oper TD	CC	6096	LOWES	351.92
575000	14	6/30/2009	Misc Oper TD	JE	120604	Recls P-Card Errors to Prop Ac	32.80
575000	16	6/30/2009	Misc Oper AG	JE	120605	Write Off 141999 Bal Rein & De	179.13
575000	16	6/30/2009	Misc Oper AG	II	539649	Inventory Issue-Stk E & D	1,219.57
575000	13	6/30/2009	Misc Oper WT	JE	30888887	FASTR - ALLOCATION KY_ALLEXP2	-145.41
575002	16	6/30/2009	Misc General Office	CC	6106	THE HOME DEPOT	30.09
575100	15	6/30/2009	Bank Service Charges CA	JE	141	To accrue CheckFree charges	7,093.38
575200	15	6/30/2009	Collection Agencies CA	JE	30653	Accrue 6/09 Alton-GC Services	6,380.03
575200	15	6/30/2009	Collection Agencies CA	PV	42260693	Penn Credit Corp	-22.92
575220	16	6/30/2009	Community Relations	JE	601	Accrual for Goods/Serv Rendere	500.00
575240	16	6/30/2009	Co Dues/Membership Deduct	CC	6096	AMERICAN WATERWORKS	507.00
575240	16	6/30/2009	Co Dues/Membership Deduct	JR	30059962	Amortize AWWA Research Fees	1,517.61
575242	16	6/30/2009	Co Dues Deduct AWWA	JR	30059969	AWWA Membership dues	614.83
575244	16	6/30/2009	Co Dues Deduct NAWC	JR	30059986	NAWC Membership Dues	3,141.70
575260	16	6/30/2009	Credit Line Fees	JR	30059966	JPMorgan Credit Line Fees	34.97
575261	AW46	6/30/2009	Credit Line Fees AW46	JE	125	Rec'd Monthly Trans pd by AWCC	3,291.00
575261	AW46	6/30/2009	Credit Line Fees AW46	JE	129	CREDIT LINE ACCRL	2,626.98
575275	16	6/30/2009	Discounts Available	PK	62056484	Mueller Co - ALL USE PO/REMIT	-120.92
575280	16	6/30/2009	Dues/Membership Deduct	JR	30059978	Commerce Lexington Member Dues	416.67
575280	16	6/30/2009	Dues/Membership Deduct	JR	30059980	Kentucky League of Cities	416.67
575280	16	6/30/2009	Dues/Membership Deduct	JR	30059981	Calence LLC	341.51
575320	16	6/30/2009	Electricity AG	JE	155	June power accrual PA & East	-706.62
575320	14	6/30/2009	Electricity TD	JE	155	June power accrual PA & East	-350.71
575320	13	6/30/2009	Electricity WT	JE	155	June power accrual PA & East	-147.03
575320	13	6/30/2009	Electricity WT	JE	156	Accrue Discretionary Power Acc	-22.77

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
575320	16	6/30/2009	Electricity AG	JE	1203	6/09 Rent,phone&indirect cost	-99.00
575320	14	6/30/2009	Electricity TD	EE	3804961	KENTUCKY UTILITIES COMPANY	62.53
575340	16	6/30/2009	Employee Expenses AG	JE	130	KY UNMAPPED PCARD ACCRUAL 0609	-941.83
575342	16	6/30/2009	Empl Exp Conf/Registration AG	CC	6096	KENTUCKY/TENNESEE WATER P	325.00
575350	16	6/30/2009	Meals Deduct	JE	130	KY UNMAPPED PCARD ACCRUAL 0609	402.66
575350	16	6/30/2009	Meals Deduct	CC	6096	WAL-MART	48.12
575350	16	6/30/2009	Meals Deduct	CC	6106	OCHARLEYS209 RMNDRD	129.94
575350	16	6/30/2009	Meals Deduct	JE	120604	Recls P-Card Errors to Prop Ac	235.93
575350	16	6/30/2009	Meals Deduct	JA	30888820	FASTR - ALLOC GAMTALLCO	-1,317.33
575350	16	6/30/2009	Meals Deduct	PV	42259706	Sams Club	32.29
575351	16	6/30/2009	Meals Non Deduct	JA	30888820	FASTR - ALLOC GAMTALLCO	1,317.33
575420	15	6/30/2009	Forms CA	JE	300	Regulus accrual June global	-360.73
575480	16	6/30/2009	Heat - Oil/Gas AG	JE	155	June power accrual PA & East	-2,551.90
575480	14	6/30/2009	Heat - Oil/Gas TD	JE	155	June power accrual PA & East	-1,997.75
575480	16	6/30/2009	Heat - Oil/Gas AG	JE	1203	6/09 Rent,phone&indirect cost	-9.00
575490	16	6/30/2009	Injuries and Damages	JE	160	Rec Workbasket Accrual 6/09	175.00
575500	13	6/30/2009	Janitorial WT	JE	600	Accrual for Goods/Serv Receiv	-2,825.00
575500	16	6/30/2009	Janitorial AG	JE	601	Accrual for Goods/Serv Rendere	532.00
575500	13	6/30/2009	Janitorial WT	JE	601	Accrual for Goods/Serv Rendere	2,300.00
575500	16	6/30/2009	Janitorial AG	JE	1203	6/09 Rent,phone&indirect cost	-182.00
575545	13	6/30/2009	Lab Supplies WT	JE	130	KY UNMAPPED PCARD ACCRUAL 0609	141.79
575545	13	6/30/2009	Lab Supplies WT	JE	160	Acc for Inv Rec'd not yet appr	1,834.86
575545	13	6/30/2009	Lab Supplies WT	CC	6096	HACH COMPANY	54.72
575545	13	6/30/2009	Lab Supplies WT	JE	30888887	FASTR - ALLOCATION KY_ALLEXP2	-39.83
575620	15	6/30/2009	Office & Admin Supplies CA	JE	130	KY UNMAPPED PCARD ACCRUAL 0609	224.53
575620	14	6/30/2009	Office & Admin Supplies TD	JE	130	KY UNMAPPED PCARD ACCRUAL 0609	304.70
575620	16	6/30/2009	Office & Admin Supplies AG	JE	130	KY UNMAPPED PCARD ACCRUAL 0609	577.85
575620	16	6/30/2009	Office & Admin Supplies AG	JE	1203	6/09 Rent,phone&indirect cost	-3.00
575620	13	6/30/2009	Office & Admin Supplies WT	CC	6096	OFFICEMAX CT IN	269.42
575625	16	6/30/2009	Overnight Shipping AG	PV	42259663	United Parcel Service	196.24
575625	16	6/30/2009	Overnight Shipping AG	PV	42259685	United Parcel Service	131.09
575660	15	6/30/2009	Postage CA	JE	125	Rec'd Monthly Trans pd by AWCC	52,284.69
575660	16	6/30/2009	Postage AG	JE	1203	6/09 Rent,phone&indirect cost	64.00
575711	16	6/30/2009	Add'l Security Costs AG	JE	160	Acc for Inv Rec'd not yet appr	-2,668.64
575711	16	6/30/2009	Add'l Security Costs AG	JE	600	Accrual for Goods/Serv Receiv	-6,767.68
575711	16	6/30/2009	Add'l Security Costs AG	JE	601	Accrual for Goods/Serv Rendere	3,383.84
575715	16	6/30/2009	Software Licenses & Support	JR	348	Amort RIA Insource CIS License	284.82
575715	16	6/30/2009	Software Licenses & Support	JE	30621	Recls Microsoft License Invoice	3,100.29
575715	16	6/30/2009	Software Licenses & Support	JE	120613	True Up Prepaid Other 06.09	1,363.66
575715	16	6/30/2009	Software Licenses & Support	JE	120614	True Up Amort for VersyPro Jun	483.89
575715	16	6/30/2009	Software Licenses & Support	JR	30059963	Vesry Pro Expert Maint Program	43.99
575715	16	6/30/2009	Software Licenses & Support	JR	30059970	Amortize global support iconic	405.58
575715	16	6/30/2009	Software Licenses & Support	JR	30059983	Amortize Industrial Defender	113.21
575740	16	6/30/2009	Telephone AG	JE	410	Telephone Accl - June 09	-593.47
575740	15	6/30/2009	Telephone CA	JE	410	Telephone Accl - June 09	-248.93
575740	16	6/30/2009	Telephone AG	TC	30887776	Berry	108.16
575740	15	6/30/2009	Telephone CA	TC	30887800	Windstream	49.19
575740	15	6/30/2009	Telephone CA	TC	30887852	AT&T	2,525.02
575741	16	6/30/2009	Cell Phone AG	JE	410	Telephone Accl - June 09	-192.18
575741	14	6/30/2009	Cell Phone TD	JE	410	Telephone Accl - June 09	-16.61
575741	13	6/30/2009	Cell Phone WT	JE	410	Telephone Accl - June 09	178.89
575741	14	6/30/2009	Cell Phone TD	JE	39996	Rec Telecom Credit Receivable	-16.61
575790	16	6/30/2009	Trustee Fees AG	JE	4605	CO OF OWEN KY FEES ON FINANCIN	4,000.00
575820	14	6/30/2009	Uniforms TD	CC	6096	UFIRST LAUNDRY SVCS	63.25
575820	13	6/30/2009	Uniforms WT	CC	6096	HANDS ON ORIGINALS INC.	232.76
575820	14	6/30/2009	Uniforms TD	JE	120604	Recls P-Card Errors to Prop Ac	116.40
575830	16	6/30/2009	Wtr & Waste Wtr Exp AG	JE	1203	6/09 Rent,phone&indirect cost	-4.00
575998	16	6/30/2009	PCard Undistributed	JE	130	KY UNMAPPED PCARD ACCRUAL 0609	1,015.92
575998	16	6/30/2009	PCard Undistributed	CC	6096	CULVERS OF LEXINGTON	833.23
575998	16	6/30/2009	PCard Undistributed	JE	120604	Recls P-Card Errors to Prop Ac	-1,319.54
620000	21	6/30/2009	Mat and Sup Maint SS	JE	130	KY UNMAPPED PCARD ACCRUAL 0609	606.18
620000	23	6/30/2009	Mat and Sup Maint WT	JE	130	KY UNMAPPED PCARD ACCRUAL 0609	3,284.80
620000	21	6/30/2009	Mat and Sup Maint SS	JE	601	Accrual for Goods/Serv Rendere	55,807.00
620000	21	6/30/2009	Mat and Sup Maint SS	CC	6096	WW GRAINGER	715.00
620000	24	6/30/2009	Mat and Sup Maint TD	CC	6096	SSC LEXINGTON BRANCH	1,756.89
620000	24	6/30/2009	Mat and Sup Maint TD	II	542443	Hide Away Hills Lot 289	77.15
620000	24	6/30/2009	Mat and Sup Maint TD	II	542447	3095 Hwy 330	34.92
620000	24	6/30/2009	Mat and Sup Maint TD	IR	542792	Inventory Return	-398.75
620000	24	6/30/2009	Mat and Sup Maint TD	II	542804	Inventory Issue-Stk E & D	17,636.42
620000	24	6/30/2009	Mat and Sup Maint TD	II	542813	850 East Adair	34.93
620000	24	6/30/2009	Mat and Sup Maint TD	II	542905	Ket Hwy 22 E	23.48
620000	26	6/30/2009	Mat and Sup Maint AG	JR	30009705	Amort Microsoft License & Main	2,485.83
620000	24	6/30/2009	Mat and Sup Maint TD	JN	30888008	BPCOR Pcard error rcls	31.80
635000	26	6/30/2009	Contr Svc-Other Maint AG	JE	160	Acc for Inv Rec'd not yet appr	1,135.84
675000	24	6/30/2009	Misc Maint TD	JE	130	KY UNMAPPED PCARD ACCRUAL 0609	30.21
675000	23	6/30/2009	Misc Maint WT	JE	160	Acc for Inv Rec'd not yet appr	1,092.63
675000	24	6/30/2009	Misc Maint TD	JE	120604	Recls P-Card Errors to Prop Ac	209.45
675000	26	6/30/2009	Misc Maint AG	JE	120613	True Up Prepaid Other 06.09	-613.74
675000	26	6/30/2009	Misc Maint AG	JR	30059974	Amortize ECIS Extended Support	3,580.00
675050	24	6/30/2009	Amort Def Maint TD	JE	120603	Amort Hydrant Paint 50127181	7,172.91
675050	23	6/30/2009	Amort Def Maint WT	JR	30009642	amtz m959	137.65
675050	23	6/30/2009	Amort Def Maint WT	JR	30009644	amtz m965	685.80
675050	23	6/30/2009	Amort Def Maint WT	JR	30009646	amtz prog maint	414.62
675050	23	6/30/2009	Amort Def Maint WT	JR	30009649	amtz m1039	1,281.93

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
675050	23	6/30/2009	Amort Def Maint WT	JR	30009653	amtz hydro #8	1,131.92
675050	23	6/30/2009	Amort Def Maint WT	JR	30009657	amtz prog maint	1,076.39
675050	24	6/30/2009	Amort Def Maint TD	JR	30009659	amort M1061 Hume Rd Tank	2,149.90
675050	23	6/30/2009	Amort Def Maint WT	JR	30009660	AMTZ HYDROTR #3	1,000.67
675050	23	6/30/2009	Amort Def Maint WT	JR	30009670	M1011 AMTZ HYDROTREATER #5	1,004.87
675050	24	6/30/2009	Amort Def Maint TD	JR	30009688	Paint Hydrotreater #1	1,469.26
675050	24	6/30/2009	Amort Def Maint TD	JR	30009689	Paint Hydrotreater #2	1,800.99
675050	24	6/30/2009	Amort Def Maint TD	JR	30009691	Repair Cox Street Tank	416.66
675050	24	6/30/2009	Amort Def Maint TD	JR	30009697	Amtz York Street Tank M1104	276.13
675050	23	6/30/2009	Amort Def Maint WT	JR	30009753	M1038 Paint Hydro Treater	1,244.41
675050	23	6/30/2009	Amort Def Maint WT	JR	30059958	Amortize Programmed Maint	4,388.67
675110	26	6/30/2009	Maint Exp ARO/Net Neg Sal AG	DP	30887278	Monthly Depreciation Expense	127,256.90
675650	24	6/30/2009	Paving/Backfill TD	JE	160	Acc for Inv Rec'd not yet appr	11,656.60
675650	24	6/30/2009	Paving/Backfill TD	JE	601	Accrual for Goods/Serv Rendere	11,656.00
675650	24	6/30/2009	Paving/Backfill TD	JE	120610	Mthly Paving & Sod Accl 06.09	21,165.94
680110		6/30/2009	Depr Exp-General	DP	30887278	Monthly Depreciation Expense	608,286.48
680120		6/30/2009	Depr Exp-Amort CIAC Tax	DP	30887278	Monthly Depreciation Expense	-21,865.95
680125		6/30/2009	Depr Exp-Amort CIAC Non Tax	DP	30887278	Monthly Depreciation Expense	-81,319.42
680300		6/30/2009	Amortization of UPAA	JU	907	Amort Tri Village/Elk Lake	697.33
680300		6/30/2009	Amortization of UPAA	JU	30009706	Amtz of Util Plant Acquis Adj	16.06
680300		6/30/2009	Amortization of UPAA	JU	30022689	Amort UPAA Boonesboro	1,087.57
680540		6/30/2009	Amort-Reg Asset AFUDC	JU	30092822	AMORTIZE AFUDC EQUITY	6,332.12
680600		6/30/2009	Amort-Prop Losses	JR	156	Amort source of supply project	4,756.67
680600		6/30/2009	Amort-Prop Losses	JR	30009687	Bluegrass Water Project	29,592.34
680620		6/30/2009	Amort-Reg Asset	JU	30092823	UPA AMORTIZATION REG ASSET	575.00
685100		6/30/2009	Utility Reg Assessment Fee	JH	4	Amortize KY Prepaid PSC Fees	7,050.29
685200		6/30/2009	Property Taxes	JH	6	Accrue KY Property Tax	229,073.01
685200		6/30/2009	Property Taxes	JE	120607	Rec'd KY Prop Tax Receivable	-167,785.26
685200		6/30/2009	Property Taxes	JE	30888646	rcls08 add tax pmt:liab to exp	279,992.10
685200		6/30/2009	Property Taxes	JE	30889000	Rcrd rcvbl KY rfncls Grgtwn/Sad	-2,621.55
685320		6/30/2009	FUTA	T3	33825	Actual Burden Journal Entries	36.95
685325		6/30/2009	FICA	T3	33825	Actual Burden Journal Entries	18,370.79
685325		6/30/2009	FICA	JE	30888217	FICA Accrual for June 2009	14,361.07
685325		6/30/2009	FICA	JE	30888887	FASTR - ALLOCATION KY_ALLEXP2	-124.22
685350		6/30/2009	SUTA	T3	33825	Actual Burden Journal Entries	66.58
690110		6/30/2009	FIT-Current	JE	705	JUNE 2009 TAX PROV	129,709.00
690120	2	6/30/2009	FIT-PrYr Adj Over Accr	JE	703	2008 SEPCO SUDS	48,163.00
690120	2	6/30/2009	FIT-PrYr Adj Over Accr	JE	704	IRS REFUND 2001 - 2002	-7,485.00
690210		6/30/2009	SIT-Current	JE	705	JUNE 2009 TAX PROV	177,156.00
690220	2	6/30/2009	SIT-PrYr Adj Over Accr	JE	703	2008 SEPCO SUDS	39,665.00
690220	2	6/30/2009	SIT-PrYr Adj Over Accr	JE	704	IRS REFUND 2001 - 2002	669.00
690630	2	6/30/2009	Def FIT-Reg Liab	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-12,287.74
690630	1	6/30/2009	Def FIT-Reg Asset	JT	30092822	CY2 Rec Amor Reg Asset/Lia	30,852.12
690650	2	6/30/2009	Def FIT-Other Liab	JE	705	JUNE 2009 TAX PROV	2,344,059.00
690730	2	6/30/2009	Def SIT-Reg Liab	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-5,246.50
690730	1	6/30/2009	Def SIT-Reg Asset	JT	30092822	CY2 Rec Amor Reg Asset/Lia	5,626.88
690750	2	6/30/2009	Def SIT-Other Liab	JE	705	JUNE 2009 TAX PROV	280,097.00
695220		6/30/2009	ITC Restored - 3%	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-637.67
695230		6/30/2009	ITC Restored - 4%	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-525.42
695240		6/30/2009	ITC Restored - 10%	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-5,903.33
705100		6/30/2009	AFUDC - Equity	F6	30888640	AFUDC Equity	-352,260.18
715111		6/30/2009	M&J Revenues-Outside	RI	10129404	Bluegrass Station Division-Rem	-4,251.12
716121		6/30/2009	M&J Expenses-Outside	T2	33824	Payroll Labor Distribution	969.63
716121		6/30/2009	M&J Expenses-Outside	T3	33825	Actual Burden Journal Entries	511.77
716121		6/30/2009	M&J Expenses-Outside	JE	120610	Mthly Paving & Sod Accl 06.09	1,884.17
716121		6/30/2009	M&J Expenses-Outside	JN	30888008	BPCOR Pcard error rcls	9.09
716122		6/30/2009	M&J Expenses-Inside	JE	30888887	FASTR - ALLOCATION KY_ALLEXP2	5,837.77
755100		6/30/2009	Amort UPAA	JU	908	Amortize Owenton Acquisition	-35.38
755201		6/30/2009	Amort PS Exp w/ mandatory	JR	1005	AMORT PREFERRED STOCK EXP	64.24
760200		6/30/2009	Other Income Deductions	JE	601	Accrual for Goods/Serv Rendere	20,000.00
760200		6/30/2009	Other Income Deductions	CC	6106	KENTUCKY/TENNESEE WATER P	1,390.00
780100		6/30/2009	SIT-Other Inc & Ded Curr	JE	705	JUNE 2009 TAX PROV	-3,886.00
790100		6/30/2009	FIT-Oth Inc & Ded-curr	JE	705	JUNE 2009 TAX PROV	-2,845.00
810100		6/30/2009	Int LTD-Outside Reg	JE	103	INTEREST ACCRUAL	-420,437.50
810100		6/30/2009	Int LTD-Outside Reg	JE	105	LTD PAYMENTS ALL SUBS	558,150.00
810100		6/30/2009	Int LTD-Outside Reg	JR	30059977	Amortize Gain on Loan Payoff	-10,875.79
810400	AW46	6/30/2009	Int LTD-Inside AW46	JE	103	INTEREST ACCRUAL	348,882.29
820100		6/30/2009	Amort Debt Disc & Exp	JR	1003	Amortize Debt Expense-OUTSIDE	665.38
820110	AW46	6/30/2009	Amort DExp Inside AW46	JR	1007	Amortize debt Exp Inside	6,666.70
830100	AW46	6/30/2009	Interest STD Inside	JE	125	Rec'd Monthly Trans pd by AWCC	40,564.86
850000		6/30/2009	AFUDC Debt	F0	30888639	AFUDC Debt	-175,988.63
860040		6/30/2009	Div Dec PS-Out w/ mand	JE	103	INTEREST ACCRUAL	-63,525.00
860040		6/30/2009	Div Dec PS-Out w/ mand	JE	105	LTD PAYMENTS ALL SUBS	95,287.50
860100		6/30/2009	Div Dec Pref Stk-Outside	JE	103	INTEREST ACCRUAL	6,510.50
860220	AW02	6/30/2009	Div Decl Com Stk In-AW02	DT	120	Q2 INSIDE CS DIVIDENDS	1,489,021.45
401110		7/1/2009	Res Sales Billed	JE	30888440	KY CIS POST GL BATCH	-282,417.43
401120		7/1/2009	Res Sales Unbilled	JE	120612	Discretionary Unbilled Adj Jun	-332,563.00
401120		7/1/2009	Res Sales Unbilled	JE	30887928	UNBILLED REVENUE	2,217,087.67
401210		7/1/2009	Com Sales Billed	JE	30888440	KY CIS POST GL BATCH	-120,018.10
401220		7/1/2009	Com Sales Unbilled	JE	120612	Discretionary Unbilled Adj Jun	-178,445.00
401220		7/1/2009	Com Sales Unbilled	JE	30887928	UNBILLED REVENUE	1,189,635.82
401320		7/1/2009	Ind Sales Unbilled	JE	30887928	UNBILLED REVENUE	127,530.68
401460		7/1/2009	Priv Fire Unbilled	JE	30887928	UNBILLED REVENUE	146,662.33
401510		7/1/2009	Pub Auth Billed	JE	30888440	KY CIS POST GL BATCH	-10,094.37



ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
401520		7/1/2009	Pub Auth Unbilled	JE	30887928	UNBILLED REVENUE	346,353.45
401620		7/1/2009	Sales for Resale Unbilled	JE	30887928	UNBILLED REVENUE	146,339.09
402110		7/1/2009	Dom WW Serv Billed	JE	30888440	KY CIS POST GL BATCH	-51.81
403102		7/1/2009	Oth Rev-Rents Water Property	RR	10128123	Cingular Wireless - El Paso, T	-2,546.99
403102		7/1/2009	Oth Rev-Rents Water Property	RR	10128245	Sprint Nextel	-2,000.00
403104		7/1/2009	Oth Rev-NSF Check Charge	JE	30888440	KY CIS POST GL BATCH	-60.00
403105		7/1/2009	Oth Rev-App/Initiate Serv Fee	JE	30888440	KY CIS POST GL BATCH	-7,540.00
403107		7/1/2009	Oth Rev-Reconnection Charges	JE	30888440	KY CIS POST GL BATCH	-3,276.00
501200	16	7/1/2009	Labor Oper AG	JE	30887638	June 2009 Labor Accrual	-43,967.92
501200	1305	7/1/2009	Labor Oper WT Super/Eng	JE	30887638	June 2009 Labor Accrual	-1,772.90
501200	14	7/1/2009	Labor Oper TD	JE	30887638	June 2009 Labor Accrual	-1,772.90
501200	1405	7/1/2009	Labor Oper TD Super/Eng	JE	30887638	June 2009 Labor Accrual	-1,772.90
504100	16	7/1/2009	Group Ins Oper AG	RR	10127987	Stokley, Susie	-128.34
504100	16	7/1/2009	Group Ins Oper AG	RR	10127988	Bailey, Dorothy - Remit	-395.00
504100	16	7/1/2009	Group Ins Oper AG	RR	10128026	Brown, Barbara K.	-50.00
504100	16	7/1/2009	Group Ins Oper AG	RR	10128143	Allen, Euvonnia L.	-395.00
504100	16	7/1/2009	Group Ins Oper AG	RR	10128151	Gooch, Wilma J.	-395.00
504100	16	7/1/2009	Group Ins Oper AG	RR	10128264	Jones, Gene A.	-148.00
504660	16	7/1/2009	Tuition Aid AG	PS	42261652	KCTCS-PO/REMIT	363.00
507100	16	7/1/2009	401k Oper AG	JE	30887250	June 2009 401K Accr	-1,133.99
508101	16	7/1/2009	DCP Oper AG	JE	30887553	DCP Accrual June 2009	-933.85
510100	11	7/1/2009	Purchased Water-Outside	PV	42262392	Georgetown Municipal Water & S	9.76
510100	11	7/1/2009	Purchased Water-Outside	PV	42262393	Gallatin County Water District	960.53
511100	13	7/1/2009	Waste Disposal Exp WT	JE	156	Accrue Discretionary Power Acc	-138.04
515100	12	7/1/2009	Purch Power P	JE	156	Accrue Discretionary Power Acc	-1,981.36
515100	13	7/1/2009	Purch Power WT	JE	156	Accrue Discretionary Power Acc	-1,105.62
515100	14	7/1/2009	Purch Power TD	EE	3806650	KENTUCKY UTILITIES COMPANY	12.00
515100	14	7/1/2009	Purch Power TD	EE	3808406	KENTUCKY UTILITIES COMPANY	21.80
515100	14	7/1/2009	Purch Power TD	EE	3808413	KENTUCKY UTILITIES COMPANY	46.18
520100	14	7/1/2009	M & S Oper TD	EE	3808413	KENTUCKY UTILITIES COMPANY	10.00
520100	14	7/1/2009	M & S Oper TD	PV	42262401	Cobb, Rodney	574.26
535000	16	7/1/2009	Contr Svc-Other Oper AG	JE	130	KY UNMAPPED PCARD ACCRUAL 0609	-51.97
535000	13	7/1/2009	Contr Svc-Other Oper WT	JE	160	Acc for Inv Rec'd not yet appr	-10,355.10
535000	14	7/1/2009	Contr Svc-Other Oper TD	JE	160	Acc for Inv Rec'd not yet appr	-1,829.22
535000	15	7/1/2009	Contr Svc-Other Oper CA	JE	160	Acc for Inv Rec'd not yet appr	-1,650.61
535000	13	7/1/2009	Contr Svc-Other Oper WT	JE	601	Accrual for Goods/Serv Rendere	-22,265.00
535000	14	7/1/2009	Contr Svc-Other Oper TD	JE	601	Accrual for Goods/Serv Rendere	-15,390.50
535000	16	7/1/2009	Contr Svc-Other Oper AG	JE	601	Accrual for Goods/Serv Rendere	-2,830.00
535000	14	7/1/2009	Contr Svc-Other Oper TD	PV	42261696	Volt Services Group	117.16
535000	13	7/1/2009	Contr Svc-Other Oper WT	PV	42261696	Volt Services Group	1,087.94
535000	14	7/1/2009	Contr Svc-Other Oper TD	PV	42262397	Cobb, Rodney	689.00
535000	14	7/1/2009	Contr Svc-Other Oper TD	PV	42262401	Cobb, Rodney	1,254.96
536000	13	7/1/2009	Contr Svc-Lab Testing Oper WT	JE	160	Acc for Inv Rec'd not yet appr	-1,000.00
536000	13	7/1/2009	Contr Svc-Lab Testing Oper WT	PV	42261690	Fouser Environmental Services	20.00
536000	13	7/1/2009	Contr Svc-Lab Testing Oper WT	PV	42261693	Fouser Environmental Services	35.00
536000	13	7/1/2009	Contr Svc-Lab Testing Oper WT	PV	42262390	Fouser Environmental Services	20.00
550000	14	7/1/2009	Trans Oper TD	JE	130	KY UNMAPPED PCARD ACCRUAL 0609	-281.37
550000	16	7/1/2009	Trans Oper AG	JE	160	Acc for Inv Rec'd not yet appr	-9.77
550001	16	7/1/2009	Trans Oper AG Lease Cost	JE	215	Accrue 6/09 ARI Vehicle Chrgs	-3,647.07
550001	16	7/1/2009	Trans Oper AG Lease Cost	JE	216	Accr ARI M40896,M56879,M59000	-862.89
550002	16	7/1/2009	Trans Oper AG Lease Fuel	JE	215	Accrue 6/09 ARI Vehicle Chrgs	-20,316.85
550002	16	7/1/2009	Trans Oper AG Lease Fuel	JE	216	Accr ARI M40896,M56879,M59000	-30,494.51
550003	16	7/1/2009	Trans Oper AG Lease Maint	JE	215	Accrue 6/09 ARI Vehicle Chrgs	-9,743.99
550003	16	7/1/2009	Trans Oper AG Lease Maint	JE	216	Accr ARI M40896,M56879,M59000	-13,474.25
568010	16	7/1/2009	Water Res Conservation	JE	160	Rec Workbasket Accrual 6/09	-10,283.34
570100	15	7/1/2009	Uncollectible Accounts	JE	30888440	KY CIS POST GL BATCH	-165.28
575000	16	7/1/2009	Misc Oper AG	RR	10128247	Mulcahy Racing Stables LLC	-141.75
575000	14	7/1/2009	Misc Oper TD	PV	42262395	CSX Transportation Inc-REMIT	100.00
575000	14	7/1/2009	Misc Oper TD	PV	42262409	Grainger - ALL USE REMIT	448.44
575000	14	7/1/2009	Misc Oper TD	PV	42262410	Grainger - ALL USE REMIT	52.71
575100	15	7/1/2009	Bank Service Charges CA	JE	3500	Accr month Mellon bank fees	-19,042.92
575200	15	7/1/2009	Collection Agencies CA	JE	30653	Accrue 6/09 Alton-GC Services	-6,380.03
575220	16	7/1/2009	Community Relations	JE	601	Accrual for Goods/Serv Rendere	-500.00
575270	16	7/1/2009	Directors Fees	PR	42262008	Freibert, Patricia Anne	1,000.00
575270	16	7/1/2009	Directors Fees	PR	42262009	Sisson, William G	1,000.00
575270	16	7/1/2009	Directors Fees	PR	42262185	Martin, Wayne M	1,000.00
575320	13	7/1/2009	Electricity WT	JE	156	Accrue Discretionary Power Acc	-51.18
575320	14	7/1/2009	Electricity TD	EE	3805949	OWEN ELECTRIC COOP INC	7.12
575320	14	7/1/2009	Electricity TD	EE	3806659	KENTUCKY UTILITIES COMPANY	12.35
575320	16	7/1/2009	Electricity AG	EE	3808422	KENTUCKY UTILITIES COMPANY	12.35
575320	14	7/1/2009	Electricity TD	EE	3808435	KENTUCKY UTILITIES COMPANY	71.95
575420	15	7/1/2009	Forms CA	JE	300	Regulus accrual June global	-898.14
575490	16	7/1/2009	Injuries and Damages	JE	160	Rec Workbasket Accrual 6/09	-175.00
575500	13	7/1/2009	Janitorial WT	JE	601	Accrual for Goods/Serv Rendere	-2,300.00
575500	16	7/1/2009	Janitorial AG	JE	601	Accrual for Goods/Serv Rendere	-532.00
575500	16	7/1/2009	Janitorial AG	PR	42261804	Hales Cleaning Service - ACH	2,765.00
575500	16	7/1/2009	Janitorial AG	PV	42262400	Cobb, Rodney	266.00
575545	13	7/1/2009	Lab Supplies WT	JE	130	KY UNMAPPED PCARD ACCRUAL 0609	-1,100.91
575545	13	7/1/2009	Lab Supplies WT	JE	160	Acc for Inv Rec'd not yet appr	-1,834.86
575545	13	7/1/2009	Lab Supplies WT	PV	42261703	IDEXX Distribution Inc	132.18
575545	13	7/1/2009	Lab Supplies WT	PV	42262389	IDEXX Distribution Inc	1,834.86
575620	14	7/1/2009	Office & Admin Supplies TD	JE	130	KY UNMAPPED PCARD ACCRUAL 0609	-369.57
575625	16	7/1/2009	Overnight Shipping AG	PV	42261699	United Parcel Service	76.53
575625	16	7/1/2009	Overnight Shipping AG	PV	42261701	United Parcel Service	43.36

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
575711	16	7/1/2009	Add'l Security Costs AG	JE	601	Accrual for Goods/Serv Rendere	-3,383.84
575780	11	7/1/2009	Trash Removal SS	PV	42261695	Allied Waste Services #993	456.40
575790	16	7/1/2009	Trustee Fees AG	JE	4605	CO OF OWEN KY FEES ON FINANCI	-4,000.00
620000	21	7/1/2009	Mat and Sup Maint SS	JE	601	Accrual for Goods/Serv Rendere	-55,807.00
620000	24	7/1/2009	Mat and Sup Maint TD	IR	543061	Inventory Return	-41.31
620000	24	7/1/2009	Mat and Sup Maint TD	IR	543063	Inventory Return	-323.95
620000	24	7/1/2009	Mat and Sup Maint TD	PV	42262411	Grainger - ALL USE REMIT	252.96
635000	26	7/1/2009	Contr Svc-Other Maint AG	JE	160	Acc for Inv Rec'd not yet appr	-1,135.84
635000	26	7/1/2009	Contr Svc-Other Maint AG	PV	42262405	D C Elevator Co Inc-PO/REMIT	172.50
635000	26	7/1/2009	Contr Svc-Other Maint AG	PV	42262408	Stephen Hillenmeyer Landscape	1,135.84
675000	24	7/1/2009	Misc Maint TD	JE	130	KY UNMAPPED PCARD ACCRUAL 0609	-30.21
675000	23	7/1/2009	Misc Maint WT	JE	160	Acc for Inv Rec'd not yet appr	-1,092.63
675000	23	7/1/2009	Misc Maint WT	PV	42261689	Sullivan Environmental Technol	1,092.63
675000	23	7/1/2009	Misc Maint WT	PV	42261698	Siemens Water Technologies Cor	245.64
675650	24	7/1/2009	Paving/Backfill TD	JE	160	Acc for Inv Rec'd not yet appr	-11,656.60
675650	24	7/1/2009	Paving/Backfill TD	JE	601	Accrual for Goods/Serv Rendere	-11,656.00
675650	24	7/1/2009	Paving/Backfill TD	JE	120610	Mthly Paving & Sod Accl 06.09	-21,165.94
675650	24	7/1/2009	Paving/Backfill TD	PV	42262415	D & K Meter and Hydrant Repair	735.00
675650	24	7/1/2009	Paving/Backfill TD	PV	42262419	D & K Meter and Hydrant Repair	590.00
685325		7/1/2009	FICA	JE	30888217	FICA Accrual for June 2009	-14,361.07
715111		7/1/2009	M&J Revenues-Outside	RR	10128145	Bluegrass Station Division-Rem	-8,784.17
716121		7/1/2009	M&J Expenses-Outside	JE	120610	Mthly Paving & Sod Accl 06.09	-1,884.17
716121		7/1/2009	M&J Expenses-Outside	II	543062	Inventory Issue-Stk E & D	41.31
760200		7/1/2009	Other Income Deductions	JE	601	Accrual for Goods/Serv Rendere	-20,000.00
401110		7/2/2009	Res Sales Billed	JE	30888572	KY CIS POST GL BATCH	-137,695.33
401210		7/2/2009	Com Sales Billed	JE	30888572	KY CIS POST GL BATCH	-115,925.17
401510		7/2/2009	Pub Auth Billed	JE	30888572	KY CIS POST GL BATCH	-357.37
402110		7/2/2009	Dom WW Serv Billed	JE	30888572	KY CIS POST GL BATCH	-24.97
403104		7/2/2009	Oth Rev-NSF Check Charge	JE	30888572	KY CIS POST GL BATCH	-144.00
403105		7/2/2009	Oth Rev-App/Initiate Serv Fee	JE	30888572	KY CIS POST GL BATCH	-3,536.00
403107		7/2/2009	Oth Rev-Reconnection Charges	JE	30888572	KY CIS POST GL BATCH	-3,042.00
504100	16	7/2/2009	Group Ins Oper AG	PS	42263025	Wachovia Bank National Associa	142,946.35
520100	16	7/2/2009	M & S Oper AG	PV	42262738	StudioLink Inc	350.00
520100	16	7/2/2009	M & S Oper AG	PV	42262744	Media Library Inc-PO/REMIT	200.00
520100	14	7/2/2009	M & S Oper TD	PV	42262961	Cobb, Rodney	12.00
535000	13	7/2/2009	Contr Svc-Other Oper WT	PV	42262959	Siemens Water Technologies Cor	408.00
535000	14	7/2/2009	Contr Svc-Other Oper TD	PV	42262961	Cobb, Rodney	429.87
535000	14	7/2/2009	Contr Svc-Other Oper TD	PV	42262962	Cobb, Rodney	789.00
568010	16	7/2/2009	Water Res Conservation	PV	42262728	Creative Co-op LLC	200.00
568010	16	7/2/2009	Water Res Conservation	PV	42262732	WTVQ TV - AP/PO	1,750.00
568010	16	7/2/2009	Water Res Conservation	PV	42262754	Rupp Arena Sports & Entertainm	8,333.34
570100	15	7/2/2009	Uncollectible Accounts	JE	30888572	KY CIS POST GL BATCH	-415.07
575000	14	7/2/2009	Misc Oper TD	TC	30888331	AT&T	47.49
575130	16	7/2/2009	Brochures and Handouts	PV	42262734	Windrunner Advertising	230.00
575220	16	7/2/2009	Community Relations	PV	42262730	Direct Response-PO/REMIT	95.00
575275	16	7/2/2009	Discounts Available	PK	62056510	USA Blue Book	-18.28
575275	16	7/2/2009	Discounts Available	PK	62056521	Powerseal Pipeline Products Co	-73.15
575275	16	7/2/2009	Discounts Available	PK	62056523	JCM Industries Inc - REMIT	-3.45
575275	16	7/2/2009	Discounts Available	PK	62056524	Mueller Co - ALL USE PO/REMIT	-39.26
575275	16	7/2/2009	Discounts Available	PK	62056536	Ferguson SAC - ALL USE REMIT	-45.30
575342	16	7/2/2009	Empl Exp Conf/Registration AG	PS	42263030	Bluegrass Cross Connection - P	120.00
575480	16	7/2/2009	Heat - Oil/Gas AG	EE	3810361	COLUMBIA GAS OF KENTUCKY	148.17
575500	16	7/2/2009	Janitorial AG	PV	42262960	Cobb, Rodney	266.00
575545	13	7/2/2009	Lab Supplies WT	ST	30888413	SABRIX VENDOR TAX COMPARE	4.17
575545	13	7/2/2009	Lab Supplies WT	PV	42262958	VWR International Inc-PO/REMIT	510.41
575740	15	7/2/2009	Telephone CA	TC	30888301	Windstream	48.92
620000	24	7/2/2009	Mat and Sup Maint TD	IR	543107	Inventory Return	-49.62
675000	23	7/2/2009	Misc Maint WT	ST	30888416	SABRIX NO TAX CHARGED ACR	65.56
715111		7/2/2009	M&J Revenues-Outside	RI	10129487	ATS Construction	-1,567.00
760100		7/2/2009	Donations Deduct	PV	42262736	News-Herald Owenton	183.41
760200		7/2/2009	Other Income Deductions	PV	42262748	Home Builders Association of L	50.00
760200		7/2/2009	Other Income Deductions	PV	42262751	Home Builders Association of L	340.00
520100	16	7/3/2009	M & S Oper AG	ST	30888557	SABRIX NO TAX CHARGED ACR	12.00
568010	16	7/3/2009	Water Res Conservation	ST	30888557	SABRIX NO TAX CHARGED ACR	500.00
403102		7/4/2009	Oth Rev-Rents Water Property	RI	10129651	T-Mobile USA Inc	-2,665.62
401110		7/6/2009	Res Sales Billed	JE	30888889	KY CIS POST GL BATCH	-196,941.46
401210		7/6/2009	Com Sales Billed	JE	30888889	KY CIS POST GL BATCH	-58,622.34
401310		7/6/2009	Ind Sales Billed	JE	30888889	KY CIS POST GL BATCH	-71,294.15
401410		7/6/2009	Pub Fire Billed	JE	30888889	KY CIS POST GL BATCH	-226,072.05
401450		7/6/2009	Priv Fire Billed	JE	30888889	KY CIS POST GL BATCH	-139,218.27
401510		7/6/2009	Pub Auth Billed	JE	30888889	KY CIS POST GL BATCH	-207,324.84
401610		7/6/2009	SFR Billed	JE	30888889	KY CIS POST GL BATCH	-9,261.78
403104		7/6/2009	Oth Rev-NSF Check Charge	JE	30888889	KY CIS POST GL BATCH	-144.00
403105		7/6/2009	Oth Rev-App/Initiate Serv Fee	JE	30888889	KY CIS POST GL BATCH	-4,914.00
403107		7/6/2009	Oth Rev-Reconnection Charges	JE	30888889	KY CIS POST GL BATCH	-3,250.00
511100	13	7/6/2009	Waste Disposal Exp WT	EE	3812753	KENTUCKY UTILITIES COMPANY	859.58
515100	14	7/6/2009	Purch Power TD	EE	3811627	OWEN ELECTRIC COOP INC	13.22
515100	13	7/6/2009	Purch Power WT	EE	3812778	KENTUCKY UTILITIES COMPANY	2,886.80
515100	14	7/6/2009	Purch Power TD	EE	3812785	KENTUCKY UTILITIES COMPANY	560.64
550000	16	7/6/2009	Trans Oper AG	PV	42263252	Automotive Rentals Inc ACH/ALL	2,705.91
550000	16	7/6/2009	Trans Oper AG	PV	42263350	Automotive Rentals Inc ACH/ALL	2,234.51
550000	16	7/6/2009	Trans Oper AG	PV	42263456	Automotive Rentals Inc ACH/ALL	308.32
550000	16	7/6/2009	Trans Oper AG	PV	42263719	Automotive Rentals Inc ACH/ALL	2,458.05
550001	16	7/6/2009	Trans Oper AG Lease Cost	PV	42263456	Automotive Rentals Inc ACH/ALL	862.89

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
550001	16	7/6/2009	Trans Oper AG Lease Cost	PV	42263719	Automotive Rentals Inc ACH/ALL	1,473.26
550002	16	7/6/2009	Trans Oper AG Lease Fuel	RI	10129570	Internal Revenue Service	-2,652.80
550002	16	7/6/2009	Trans Oper AG Lease Fuel	PV	42263252	Automotive Rentals Inc ACH/ALL	13,915.71
550002	16	7/6/2009	Trans Oper AG Lease Fuel	PV	42263350	Automotive Rentals Inc ACH/ALL	11,792.93
550002	16	7/6/2009	Trans Oper AG Lease Fuel	PV	42263719	Automotive Rentals Inc ACH/ALL	10,613.20
550003	16	7/6/2009	Trans Oper AG Lease Maint	PV	42263252	Automotive Rentals Inc ACH/ALL	5,421.73
550003	16	7/6/2009	Trans Oper AG Lease Maint	PV	42263456	Automotive Rentals Inc ACH/ALL	7,589.65
550003	16	7/6/2009	Trans Oper AG Lease Maint	PV	42263719	Automotive Rentals Inc ACH/ALL	5,680.23
570100	15	7/6/2009	Uncollectible Accounts	JE	30888889	KY CIS POST GL BATCH	-1,134.21
575320	13	7/6/2009	Electricity WT	EE	3812761	KENTUCKY UTILITIES COMPANY	22.21
575320	14	7/6/2009	Electricity TD	EE	3812790	KENTUCKY UTILITIES COMPANY	25.21
575320	16	7/6/2009	Electricity AG	EE	3812831	KENTUCKY UTILITIES COMPANY	4,778.46
575320	14	7/6/2009	Electricity TD	EE	3812861	KENTUCKY UTILITIES COMPANY	743.47
575480	14	7/6/2009	Heat - Oil/Gas TD	EE	3810415	COLUMBIA GAS OF KENTUCKY	164.68
575480	14	7/6/2009	Heat - Oil/Gas TD	EE	3812843	KENTUCKY UTILITIES COMPANY	227.54
575480	14	7/6/2009	Heat - Oil/Gas TD	EE	3812848	KENTUCKY UTILITIES COMPANY	19.55
620000	24	7/6/2009	Mat and Sup Maint TD	IR	543366	Inventory Return	-22.28
716121		7/6/2009	M&J Expenses-Outside	II	543367	Inventory Issue-Stk E & D	22.28
401110		7/7/2009	Res Sales Billed	JE	30889021	KY CIS POST GL BATCH	-162,335.49
401210		7/7/2009	Com Sales Billed	JE	30889021	KY CIS POST GL BATCH	-130,791.98
401310		7/7/2009	Ind Sales Billed	JE	30889021	KY CIS POST GL BATCH	-66,214.30
401510		7/7/2009	Pub Auth Billed	JE	30889021	KY CIS POST GL BATCH	-124,534.81
401610		7/7/2009	SFR Billed	JE	30889021	KY CIS POST GL BATCH	-40,188.46
402110		7/7/2009	Dom WW Serv Billed	JE	30889021	KY CIS POST GL BATCH	-13,762.17
402210		7/7/2009	Com WW Serv Billed	JE	30889021	KY CIS POST GL BATCH	-8,909.93
402510		7/7/2009	Pub Auth WW Svc Billed	JE	30889021	KY CIS POST GL BATCH	-296.28
403103		7/7/2009	Oth Rev-Collect for Others	PS	42265447	Treehaven II LLC	-259.90
403103		7/7/2009	Oth Rev-Collect for Others	PS	42265448	Verna Hills Neighborhood Assoc	-225.61
403104		7/7/2009	Oth Rev-NSF Check Charge	JE	30889021	KY CIS POST GL BATCH	-84.00
403105		7/7/2009	Oth Rev-App/Initiate Serv Fee	JE	30889021	KY CIS POST GL BATCH	-3,562.00
403107		7/7/2009	Oth Rev-Reconnection Charges	JE	30889021	KY CIS POST GL BATCH	-3,692.00
515100	13	7/7/2009	Purch Power WT	EE	3814213	KENTUCKY UTILITIES COMPANY	24,823.73
570100	15	7/7/2009	Uncollectible Accounts	JE	30889021	KY CIS POST GL BATCH	-382.86
575100	15	7/7/2009	Bank Service Charges CA	PV	42264789	Mellon Bank NA - LOCKBOX - ACH	9,521.46
575275	16	7/7/2009	Discounts Available	PK	62056599	Mueller Co - ALL USE PO/REMIT	-82.79
575480	14	7/7/2009	Heat - Oil/Gas TD	EE	3814404	CLARK ENERGY COOP	11.85
575480	14	7/7/2009	Heat - Oil/Gas TD	EE	3814409	CLARK ENERGY COOP	6.70
401110		7/8/2009	Res Sales Billed	JE	30889253	KY CIS POST GL BATCH	-152,002.60
401210		7/8/2009	Com Sales Billed	JE	30889253	KY CIS POST GL BATCH	-199,920.77
401310		7/8/2009	Ind Sales Billed	JE	30889253	KY CIS POST GL BATCH	-7,913.44
401510		7/8/2009	Pub Auth Billed	JE	30889253	KY CIS POST GL BATCH	-76,512.40
401610		7/8/2009	SFR Billed	JE	30889253	KY CIS POST GL BATCH	-108,279.10
402210		7/8/2009	Com WW Serv Billed	JE	30889253	KY CIS POST GL BATCH	-969.47
402510		7/8/2009	Pub Auth WW Svc Billed	JE	30889253	KY CIS POST GL BATCH	-66.12
403102		7/8/2009	Oth Rev-Rents Water Property	RI	10129652	T-Mobile USA Inc	-2,665.62
403102		7/8/2009	Oth Rev-Rents Water Property	RI	10129653	T-Mobile USA Inc	-2,665.62
403104		7/8/2009	Oth Rev-NSF Check Charge	JE	30889253	KY CIS POST GL BATCH	-60.00
403105		7/8/2009	Oth Rev-App/Initiate Serv Fee	JE	30889253	KY CIS POST GL BATCH	-2,548.00
403107		7/8/2009	Oth Rev-Reconnection Charges	JE	30889253	KY CIS POST GL BATCH	-2,652.00
511100	13	7/8/2009	Waste Disposal Exp WT	EE	3816886	KENTUCKY UTILITIES COMPANY	915.59
515100	14	7/8/2009	Purch Power TD	EE	3816541	KENTUCKY UTILITIES COMPANY	79.12
515100	13	7/8/2009	Purch Power WT	EE	3816604	KENTUCKY UTILITIES COMPANY	591.12
515100	13	7/8/2009	Purch Power WT	EE	3816672	KENTUCKY UTILITIES COMPANY	194,079.62
515100	12	7/8/2009	Purch Power P	EE	3816683	KENTUCKY UTILITIES COMPANY	3,271.85
515100	12	7/8/2009	Purch Power P	EE	3816689	KENTUCKY UTILITIES COMPANY	5,180.15
515100	14	7/8/2009	Purch Power TD	EE	3816695	KENTUCKY UTILITIES COMPANY	492.72
515100	12	7/8/2009	Purch Power P	EE	3816702	KENTUCKY UTILITIES COMPANY	2,543.34
570100	15	7/8/2009	Uncollectible Accounts	JE	30889253	KY CIS POST GL BATCH	-175.50
575275	16	7/8/2009	Discounts Available	PK	62056607	Mueller Co - ALL USE PO/REMIT	-22.22
575320	14	7/8/2009	Electricity TD	EE	3816663	KENTUCKY UTILITIES COMPANY	17.85
575320	13	7/8/2009	Electricity WT	EE	3816679	KENTUCKY UTILITIES COMPANY	10.96
575320	13	7/8/2009	Electricity WT	EE	3816692	KENTUCKY UTILITIES COMPANY	600.90
575320	14	7/8/2009	Electricity TD	EE	3816726	KENTUCKY UTILITIES COMPANY	12.35
620000	24	7/8/2009	Mat and Sup Maint TD	IR	543719	Inventory Return	-684.71
620000	24	7/8/2009	Mat and Sup Maint TD	II	543835	Inventory Issue-Stk E & D	254.40
716121		7/8/2009	M&J Expenses-Outside	II	543893	Inventory Issue-Stk E & D	66.10
401110		7/9/2009	Res Sales Billed	JE	30889316	KY CIS POST GL BATCH	-184,649.84
401210		7/9/2009	Com Sales Billed	JE	30889316	KY CIS POST GL BATCH	-62,071.99
401310		7/9/2009	Ind Sales Billed	JE	30889316	KY CIS POST GL BATCH	-1,613.18
401510		7/9/2009	Pub Auth Billed	JE	30889316	KY CIS POST GL BATCH	-6,767.02
401610		7/9/2009	SFR Billed	JE	30889316	KY CIS POST GL BATCH	-27,461.36
402110		7/9/2009	Dom WW Serv Billed	JE	30889316	KY CIS POST GL BATCH	-150.08
402210		7/9/2009	Com WW Serv Billed	JE	30889316	KY CIS POST GL BATCH	-17.27
403103		7/9/2009	Oth Rev-Collect for Others	RI	10129689	Lexington-Fayette Div Of Rev P	-92,654.82
403104		7/9/2009	Oth Rev-NSF Check Charge	JE	30889316	KY CIS POST GL BATCH	-72.00
403105		7/9/2009	Oth Rev-App/Initiate Serv Fee	JE	30889316	KY CIS POST GL BATCH	-4,758.00
403107		7/9/2009	Oth Rev-Reconnection Charges	JE	30889316	KY CIS POST GL BATCH	-3,432.00
520100	14	7/9/2009	M & S Oper TD	CC	6118	MINCH HARDWARE & APPLIANC	63.84
520100	13	7/9/2009	M & S Oper WT	CC	6118	NEW HORIZONS DIVING CENTE	315.81
520100	16	7/9/2009	M & S Oper AG	CC	6118	W W GRAINGER	1,427.92
520100	16	7/9/2009	M & S Oper AG	CC	6127	OFFICE MAX	122.82
520100	14	7/9/2009	M & S Oper TD	PV	42266713	Neptune Technology - ALL USE R	1,090.47
535000	16	7/9/2009	Contr Svc-Other Oper AG	CC	6118	CLEAN SWEEP CAR WASH	18.99
535000	16	7/9/2009	Contr Svc-Other Oper AG	CC	6127	ADCOLOR	222.81

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
535000	15	7/9/2009	Contr Svc-Other Oper CA	TC	30889090	Intelliwire	14.95
535000	15	7/9/2009	Contr Svc-Other Oper CA	TC	30889206	Language Line Services	2,261.57
535000	15	7/9/2009	Contr Svc-Other Oper CA	PV	42266704	Volt Services Group	624.00
535000	15	7/9/2009	Contr Svc-Other Oper CA	PV	42266707	Volt Services Group	624.00
535000	15	7/9/2009	Contr Svc-Other Oper CA	PV	42266710	ltron-PO/REMIT	1,650.61
535000	15	7/9/2009	Contr Svc-Other Oper CA	PV	42266877	Volt Services Group	312.00
535000	15	7/9/2009	Contr Svc-Other Oper CA	PV	42266878	Volt Services Group	670.04
550000	16	7/9/2009	Trans Oper AG	CC	6118	SHELL OIL	60.39
550000	14	7/9/2009	Trans Oper TD	CC	6118	NAPA AUTO PARTS	254.88
570100	15	7/9/2009	Uncollectible Accounts	JE	30889316	KY CIS POST GL BATCH	-202.80
575000	16	7/9/2009	Misc Oper AG	CC	6118	MICHLER FLORIST	122.96
575000	14	7/9/2009	Misc Oper TD	CC	6118	WW GRAINGER	160.04
575000	13	7/9/2009	Misc Oper WT	CC	6118	WAL-MART	1,728.74
575000	15	7/9/2009	Misc Oper CA	RI	10129691	Kentucky American Water Co	-5.00
575000	14	7/9/2009	Misc Oper TD	TC	30889146	AT&T	46.86
575220	16	7/9/2009	Community Relations	CC	6127	ANNETTE'S CITY CAFE	943.93
575275	16	7/9/2009	Discounts Available	PK	62056642	Mueller Co - ALL USE PO/REMIT	-12.78
575280	16	7/9/2009	Dues/Membership Deduct	CC	6118	KY BOARD OF ACCOUNTANC	100.00
575280	16	7/9/2009	Dues/Membership Deduct	PS	42266640	ROTARY CLUB - Lexington - AP/P	465.00
575320	13	7/9/2009	Electricity WT	EE	3817910	KENTUCKY UTILITIES COMPANY	10.96
575340	16	7/9/2009	Employee Expenses AG	CC	6118	THE CHOP HOUSE	208.64
575340	16	7/9/2009	Employee Expenses AG	CC	6127	AMEX FEE PPNNAJ	5.00
575350	16	7/9/2009	Meals Deduct	CC	6118	COLUMBIA STEAKHOUSE	342.01
575350	16	7/9/2009	Meals Deduct	CC	6127	PANERA BREAD	15.03
575545	13	7/9/2009	Lab Supplies WT	CC	6118	USA BLUE BOOK	883.11
575620	13	7/9/2009	Office & Admin Supplies WT	CC	6118	OFFICE MAX	65.74
575620	16	7/9/2009	Office & Admin Supplies AG	CC	6118	OFFICEMAX CT IN	569.90
575625	14	7/9/2009	Overnight Shipping TD	CC	6118	THE UPS STORE	629.51
575711	16	7/9/2009	Add'l Security Costs AG	PV	42266691	Murray Guard Inc-PO/REMIT	715.20
575711	16	7/9/2009	Add'l Security Costs AG	PV	42266693	Murray Guard Inc-PO/REMIT	2,668.64
575740	15	7/9/2009	Telephone CA	TC	30889117	Windstream	49.21
575741	16	7/9/2009	Cell Phone AG	CC	6118	VERIZON WRLS M4911-	37.07
575741	13	7/9/2009	Cell Phone WT	TC	30889127	Cingular Wireless	58.33
575741	16	7/9/2009	Cell Phone AG	TC	30889127	Cingular Wireless	248.66
575741	14	7/9/2009	Cell Phone TD	TC	30889178	Verizon Wireless	147.33
575741	14	7/9/2009	Cell Phone TD	TC	30889205	Verizon Wireless	874.98
575820	14	7/9/2009	Uniforms TD	CC	6118	UFIRST LAUNDRY SVCS	87.15
575820	13	7/9/2009	Uniforms WT	CC	6118	UFIRST LAUNDRY SVCS	135.05
575998	16	7/9/2009	PCard Undistributed	CC	6118	CARDINAL OFFICE SYSTEMS	339.18
620000	24	7/9/2009	Mat and Sup Maint TD	CC	6118	WW GRAINGER	937.38
620000	21	7/9/2009	Mat and Sup Maint SS	CC	6118	W W GRAINGER	1,106.72
620000	23	7/9/2009	Mat and Sup Maint WT	CC	6118	CITY ELECTRIC MOTOR	1,799.42
675000	23	7/9/2009	Misc Maint WT	CC	6118	CHEMTRAC SYSTEMS INC	190.00
675000	26	7/9/2009	Misc Maint AG	PV	42266461	Vertex Business Services - Wir	10,740.00
716121		7/9/2009	M&J Expenses-Outside	CC	6118	INFILCO DEGREMONT INC	262.37
716121		7/9/2009	M&J Expenses-Outside	RI	10129688	Arrow Electric	-546.63
716121		7/9/2009	M&J Expenses-Outside	RI	10129694	Royal Wynnds Farm Inc	-975.79
716121		7/9/2009	M&J Expenses-Outside	RI	10129704	Columbia Gas	-501.49
716121		7/9/2009	M&J Expenses-Outside	RI	10129705	Hod, Wil	-758.29
716121		7/9/2009	M&J Expenses-Outside	PV	42266725	TFH LLC - REMIT/PO	900.00
401110		7/10/2009	Res Sales Billed	JE	30889424	KY CIS POST GL BATCH	-107,330.76
401210		7/10/2009	Com Sales Billed	JE	30889424	KY CIS POST GL BATCH	-49,101.18
401310		7/10/2009	Ind Sales Billed	JE	30889424	KY CIS POST GL BATCH	-4,259.13
401510		7/10/2009	Pub Auth Billed	JE	30889424	KY CIS POST GL BATCH	-524.82
402110		7/10/2009	Dom WW Serv Billed	JE	30889424	KY CIS POST GL BATCH	-33.20
403104		7/10/2009	Oth Rev-NSF Check Charge	JE	30889424	KY CIS POST GL BATCH	-180.00
403105		7/10/2009	Oth Rev-App/Initiate Serv Fee	JE	30889424	KY CIS POST GL BATCH	-2,392.00
403107		7/10/2009	Oth Rev-Reconnection Charges	JE	30889424	KY CIS POST GL BATCH	-2,314.00
515100	12	7/10/2009	Purch Power P	EE	3820834	KENTUCKY UTILITIES COMPANY	328.01
515100	12	7/10/2009	Purch Power P	EE	3820836	KENTUCKY UTILITIES COMPANY	891.69
515100	12	7/10/2009	Purch Power P	EE	3821671	KENTUCKY UTILITIES COMPANY	856.39
515100	12	7/10/2009	Purch Power P	EE	3821687	KENTUCKY UTILITIES COMPANY	52.82
515100	12	7/10/2009	Purch Power P	EE	3821704	KENTUCKY UTILITIES COMPANY	877.63
515100	14	7/10/2009	Purch Power TD	EE	3821875	KENTUCKY UTILITIES COMPANY	22.80
520100	14	7/10/2009	M & S Oper TD	ST	30889280	SABRIX VENDOR TAX COMPARE	.32
570100	15	7/10/2009	Uncollectible Accounts	JE	30889424	KY CIS POST GL BATCH	-193.53
575275	16	7/10/2009	Discounts Available	PK	62056651	Cl Thornburg Co Inc	-1.96
575275	16	7/10/2009	Discounts Available	PK	62056659	Mueller Co - ALL USE PO/REMIT	-2.62
575275	16	7/10/2009	Discounts Available	PK	62056663	AY McDonald Mfg Co	-557.42
575320	13	7/10/2009	Electricity WT	EE	3821854	KENTUCKY UTILITIES COMPANY	13.32
575420	15	7/10/2009	Forms CA	PV	42267059	Regulus Integrated Solutions L	1,772.67
575420	15	7/10/2009	Forms CA	PV	42267063	Regulus Integrated Solutions L	3,213.36
575420	15	7/10/2009	Forms CA	PV	42267065	Regulus Integrated Solutions L	11,715.15
501200	16	7/12/2009	Labor Oper AG	T2	34070	Payroll Labor Distribution	-628.23
501200	16	7/12/2009	Labor Oper AG	T2	34085	Payroll Labor Distribution	1,794.96
504100	1	7/12/2009	Group Insurance - Cap Credits	T3	34071	Actual Burden Journal Entries	-119.37
504100	1	7/12/2009	Group Insurance - Cap Credits	T3	34086	Actual Burden Journal Entries	341.04
505100	1	7/12/2009	PBOP Cap Credits	T3	34071	Actual Burden Journal Entries	-124.39
505100	1	7/12/2009	PBOP Cap Credits	T3	34086	Actual Burden Journal Entries	355.40
506100	1	7/12/2009	Pension - Cap Credits	T3	34071	Actual Burden Journal Entries	-169.00
506100	1	7/12/2009	Pension - Cap Credits	T3	34086	Actual Burden Journal Entries	482.84
507100	16	7/12/2009	401k Oper AG	T3	34071	Actual Burden Journal Entries	-15.71
507100	16	7/12/2009	401k Oper AG	T3	34086	Actual Burden Journal Entries	44.88
550000	1	7/12/2009	Trans - Cap Credits	T3	34071	Actual Burden Journal Entries	-50.26

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
550000	1	7/12/2009	Trans - Cap Credits	T3	34086	Actual Burden Journal Entries	143.60
558000	1	7/12/2009	Ins Work Comp Cap Credits	T3	34071	Actual Burden Journal Entries	-12.57
558000	1	7/12/2009	Ins Work Comp Cap Credits	T3	34086	Actual Burden Journal Entries	35.90
685325		7/12/2009	FICA	T3	34071	Actual Burden Journal Entries	-47.22
685325		7/12/2009	FICA	T3	34086	Actual Burden Journal Entries	134.91
401110		7/13/2009	Res Sales Billed	JE	30889658	KY CIS POST GL BATCH	-1,239.86
401210		7/13/2009	Com Sales Billed	JE	30889658	KY CIS POST GL BATCH	-466.02
401450		7/13/2009	Priv Fire Billed	JE	30889658	KY CIS POST GL BATCH	87.80
401710		7/13/2009	Misc Sales Billed	JE	30889658	KY CIS POST GL BATCH	-2,041.79
403104		7/13/2009	Oth Rev-NSF Check Charge	JE	30889658	KY CIS POST GL BATCH	-48.00
403105		7/13/2009	Oth Rev-App/Initiate Serv Fee	JE	30889658	KY CIS POST GL BATCH	-130.00
403107		7/13/2009	Oth Rev-Reconnection Charges	JE	30889658	KY CIS POST GL BATCH	-26.00
403199		7/13/2009	Oth Rev-Other Water Rev	PS	42268946	Kentucky Department of Revenue	-839.03
515100	14	7/13/2009	Purch Power TD	EE	3820978	OWEN ELECTRIC COOP INC	27.44
515100	13	7/13/2009	Purch Power WT	EE	3820990	OWEN ELECTRIC COOP INC	5,954.26
515100	13	7/13/2009	Purch Power WT	EE	3820994	OWEN ELECTRIC COOP INC	17.71
515100	12	7/13/2009	Purch Power P	EE	3821762	KENTUCKY UTILITIES COMPANY	12,485.12
515100	12	7/13/2009	Purch Power P	EE	3823031	CLARK ENERGY COOP	746.76
515100	14	7/13/2009	Purch Power TD	EE	3823308	KENTUCKY UTILITIES COMPANY	130.07
515100	14	7/13/2009	Purch Power TD	EE	3823317	KENTUCKY UTILITIES COMPANY	19.96
515100	12	7/13/2009	Purch Power P	PS	42268946	Kentucky Department of Revenue	934.33
515100	13	7/13/2009	Purch Power WT	PS	42268946	Kentucky Department of Revenue	3,737.33
515100	13	7/13/2009	Purch Power WT	PS	42268947	Kentucky Department of Revenue	2,335.81
520100	16	7/13/2009	M & S Oper AG	PV	42267435	Vital Records Control of KY LL	897.24
520100	14	7/13/2009	M & S Oper TD	PV	42267438	Bentley Systems, Inc. - REMIT	2,900.16
533000	16	7/13/2009	Contr Svc-Legal Oper AG	PV	42267409	Stoll Keenon Ogden PLLC-PO/REMIT	2,214.00
535000	14	7/13/2009	Contr Svc-Other Oper TD	PV	42267371	Perfection Services-PO/REMIT	168.00
535000	16	7/13/2009	Contr Svc-Other Oper AG	PV	42267444	Happy's General Contracting- R	232.50
550000	16	7/13/2009	Trans Oper AG	PV	42267398	Bridgestone Americas Inc	417.68
570100	15	7/13/2009	Uncollectible Accounts	JE	30889658	KY CIS POST GL BATCH	-55.61
575000	14	7/13/2009	Misc Oper TD	PV	42267338	Grainger - ALL USE REMIT	780.92
575000	14	7/13/2009	Misc Oper TD	PV	42267342	Grainger - ALL USE REMIT	200.18
575000	14	7/13/2009	Misc Oper TD	PV	42267374	Grainger - ALL USE REMIT	80.01
575000	14	7/13/2009	Misc Oper TD	PV	42267381	Grainger - ALL USE REMIT	668.90
575220	16	7/13/2009	Community Relations	PS	42268941	Francis Screen Printing	500.00
575275	16	7/13/2009	Discounts Available	PK	62056675	Ferguson SAC - ALL USE REMIT	-25.34
575320	14	7/13/2009	Electricity TD	EE	3823327	KENTUCKY UTILITIES COMPANY	148.89
575500	14	7/13/2009	Janitorial TD	PV	42267451	Grainger - ALL USE REMIT	75.10
575500	16	7/13/2009	Janitorial AG	PV	42267455	Hales Cleaning Service - ACH	972.50
575500	16	7/13/2009	Janitorial AG	PV	42267457	Hales Cleaning Service - ACH	773.00
575625	16	7/13/2009	Overnight Shipping AG	PV	42267483	United Parcel Service	225.65
575711	16	7/13/2009	Add'l Security Costs AG	PV	42267319	Murray Guard Inc-PO/REMIT	2,668.64
575711	16	7/13/2009	Add'l Security Costs AG	PV	42267321	Murray Guard Inc-PO/REMIT	715.20
575711	16	7/13/2009	Add'l Security Costs AG	PV	42267484	Murray Guard Inc-PO/REMIT	2,668.64
575711	16	7/13/2009	Add'l Security Costs AG	PV	42267486	Murray Guard Inc-PO/REMIT	715.20
575780	16	7/13/2009	Trash Removal AG	PV	42267401	Allied Waste Services #993	11.19
575780	16	7/13/2009	Trash Removal AG	PV	42267446	LFUCG Division of Revenue - RE	147.26
620000	24	7/13/2009	Mat and Sup Maint TD	IR	544411	Inventory Return	-204.24
620000	24	7/13/2009	Mat and Sup Maint TD	IR	544412	Inventory Return	-20.50
620000	24	7/13/2009	Mat and Sup Maint TD	IR	544414	Inventory Return	-76.38
620000	24	7/13/2009	Mat and Sup Maint TD	IR	544416	Inventory Return	-143.84
620000	24	7/13/2009	Mat and Sup Maint TD	PV	42267346	Ferguson SAC - ALL USE REMIT	240.56
620000	24	7/13/2009	Mat and Sup Maint TD	PV	42267388	Ferguson SAC - ALL USE REMIT	134.54
620000	24	7/13/2009	Mat and Sup Maint TD	PV	42267393	Ferguson SAC - ALL USE REMIT	568.97
620000	24	7/13/2009	Mat and Sup Maint TD	PV	42267397	Ferguson SAC - ALL USE REMIT	2,907.41
620000	24	7/13/2009	Mat and Sup Maint TD	PV	42267488	Ferguson SAC - ALL USE REMIT	251.23
635000	26	7/13/2009	Contr Svc-Other Maint AG	PV	42267330	Orkin Exterminating Co - Lexin	53.46
635000	26	7/13/2009	Contr Svc-Other Maint AG	PV	42267334	Orkin Exterminating Co - Lexin	50.98
635000	26	7/13/2009	Contr Svc-Other Maint AG	PV	42267459	D C Elevator Co Inc-PO/REMIT	186.25
675000	26	7/13/2009	Misc Maint AG	PV	42267404	Perfection Services-PO/REMIT	867.00
716121		7/13/2009	M&J Expenses-Outside	II	544417	Inventory Issue-Stk E & D	143.84
401110		7/14/2009	Res Sales Billed	JE	30889723	KY CIS POST GL BATCH	-309,807.44
401210		7/14/2009	Com Sales Billed	JE	30889723	KY CIS POST GL BATCH	-119,015.97
401450		7/14/2009	Priv Fire Billed	JE	30889723	KY CIS POST GL BATCH	-45.17
401510		7/14/2009	Pub Auth Billed	JE	30889723	KY CIS POST GL BATCH	-3,745.56
401710		7/14/2009	Misc Sales Billed	JE	30889723	KY CIS POST GL BATCH	-227.73
403104		7/14/2009	Oth Rev-NSF Check Charge	JE	30889723	KY CIS POST GL BATCH	-48.00
403105		7/14/2009	Oth Rev-App/Initiate Serv Fee	JE	30889723	KY CIS POST GL BATCH	-6,656.00
403107		7/14/2009	Oth Rev-Reconnection Charges	JE	30889723	KY CIS POST GL BATCH	-5,564.00
515100	13	7/14/2009	Purch Power WT	EE	3824300	KENTUCKY UTILITIES COMPANY	4,332.30
535000	16	7/14/2009	Contr Svc-Other Oper AG	TC	30889517	INSIGHT	192.91
535000	16	7/14/2009	Contr Svc-Other Oper AG	ST	30889635	SABRIX NO TAX CHARGED ACR	13.95
550000	16	7/14/2009	Trans Oper AG	ST	30889632	SABRIX VENDOR TAX COMPARE	2.82
570100	15	7/14/2009	Uncollectible Accounts	JE	30889723	KY CIS POST GL BATCH	-253.02
575275	16	7/14/2009	Discounts Available	PK	62056680	Mueller Co - ALL USE PO/REMIT	-9.55
575480	14	7/14/2009	Heat - Oil/Gas TD	EE	3825198	CARROLLTON UTILITIES	14.80
575740	15	7/14/2009	Telephone CA	TC	30889486	AT&T	1,096.26
575740	15	7/14/2009	Telephone CA	TC	30889507	Windstream	69.08
575740	14	7/14/2009	Telephone TD	TC	30889541	Cincinnati Bell	18.75
575740	15	7/14/2009	Telephone CA	TC	30889597	AT&T	1,106.09
575740	16	7/14/2009	Telephone AG	TC	30889607	AT&T	54.21
575741	16	7/14/2009	Cell Phone AG	TC	30889486	AT&T	223.52
575741	16	7/14/2009	Cell Phone AG	TC	30889593	NEXTEL	54.69
575741	13	7/14/2009	Cell Phone WT	TC	30889593	NEXTEL	176.46

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
620000	24	7/14/2009	Mat and Sup Maint TD	IR	544702	Inventory Return	-497.83
401110		7/15/2009	Res Sales Billed	JE	30889949	KY CIS POST GL BATCH	-108,851.67
401210		7/15/2009	Com Sales Billed	JE	30889949	KY CIS POST GL BATCH	-55,954.15
401310		7/15/2009	Ind Sales Billed	JE	30889949	KY CIS POST GL BATCH	-4,852.39
401450		7/15/2009	Priv Fire Billed	JE	30889949	KY CIS POST GL BATCH	-579.90
401510		7/15/2009	Pub Auth Billed	JE	30889949	KY CIS POST GL BATCH	-8,658.94
402310		7/15/2009	Ind WW Serv Billed	RI	10130030	ltron	-500.00
403104		7/15/2009	Oth Rev-NSF Check Charge	JE	30889949	KY CIS POST GL BATCH	-144.00
403105		7/15/2009	Oth Rev-App/Initiate Serv Fee	JE	30889949	KY CIS POST GL BATCH	-2,548.00
403107		7/15/2009	Oth Rev-Reconnection Charges	JE	30889949	KY CIS POST GL BATCH	-3,484.00
403198		7/15/2009	Oth Rev-Misc Service Rev	RI	10130023	Kentucky American Water - Nort	-20.00
403198		7/15/2009	Oth Rev-Misc Service Rev	RI	10130024	Kentucky American Water - Nort	-20.00
403198		7/15/2009	Oth Rev-Misc Service Rev	RI	10130025	Kentucky American Water - Nort	-20.00
515100	14	7/15/2009	Purch Power TD	EE	3825710	KENTUCKY UTILITIES COMPANY	13.38
515100	14	7/15/2009	Purch Power TD	EE	3825726	KENTUCKY UTILITIES COMPANY	42.01
515100	14	7/15/2009	Purch Power TD	EE	3825728	KENTUCKY UTILITIES COMPANY	30.48
515100	14	7/15/2009	Purch Power TD	EE	3825736	KENTUCKY UTILITIES COMPANY	22.02
515100	14	7/15/2009	Purch Power TD	EE	3825748	KENTUCKY UTILITIES COMPANY	66.53
515100	14	7/15/2009	Purch Power TD	EE	3825752	KENTUCKY UTILITIES COMPANY	12.53
515100	14	7/15/2009	Purch Power TD	EE	3825756	KENTUCKY UTILITIES COMPANY	167.35
550000	16	7/15/2009	Trans Oper AG	PV	42271648	Automotive Rentals Inc ACH/ALL	1,999.09
550002	16	7/15/2009	Trans Oper AG Lease Fuel	PV	42271648	Automotive Rentals Inc ACH/ALL	10,366.30
550003	16	7/15/2009	Trans Oper AG Lease Maint	PV	42271648	Automotive Rentals Inc ACH/ALL	10,044.72
570100	15	7/15/2009	Uncollectible Accounts	JE	30889949	KY CIS POST GL BATCH	-530.01
575000	16	7/15/2009	Misc Oper AG	OV	10271336	JCM Industries Inc - PO only	475.70
575000	14	7/15/2009	Misc Oper TD	PV	42271301	Grainger - ALL USE REMIT	671.54
575000	14	7/15/2009	Misc Oper TD	PV	42271319	Grainger - ALL USE REMIT	447.66
575000	16	7/15/2009	Misc Oper AG	PV	42271547	BaptistWorx Business Office	155.00
575275	16	7/15/2009	Discounts Available	PK	62056739	Mueller Co - ALL USE PO/REMIT	-13.41
575280	16	7/15/2009	Dues/Membership Deduct	PS	42271215	Lexington Forum Inc	225.00
575320	14	7/15/2009	Electricity TD	EE	3822172	KENTUCKY UTILITIES COMPANY	12.56
575320	14	7/15/2009	Electricity TD	EE	3825732	KENTUCKY UTILITIES COMPANY	13.65
575320	14	7/15/2009	Electricity TD	EE	3825767	KENTUCKY UTILITIES COMPANY	12.20
575740	16	7/15/2009	Telephone AG	RI	10130021	Local Insight Yellow Pages	-87.62
620000	24	7/15/2009	Mat and Sup Maint TD	PV	42271321	Ferguson SAC - ALL USE REMIT	100.43
675000	26	7/15/2009	Misc Maint AG	PV	42271680	Vertex Business Services - Wir	818.03
401110		7/16/2009	Res Sales Billed	JE	30890017	KY CIS POST GL BATCH	-123,884.52
401210		7/16/2009	Com Sales Billed	JE	30890017	KY CIS POST GL BATCH	-49,957.06
401510		7/16/2009	Pub Auth Billed	JE	30890017	KY CIS POST GL BATCH	-6,647.02
402110		7/16/2009	Dom WW Serv Billed	JE	30890017	KY CIS POST GL BATCH	-28.32
403104		7/16/2009	Oth Rev-NSF Check Charge	JE	30890017	KY CIS POST GL BATCH	-252.00
403105		7/16/2009	Oth Rev-App/Initiate Serv Fee	JE	30890017	KY CIS POST GL BATCH	-3,432.00
403107		7/16/2009	Oth Rev-Reconnection Charges	JE	30890017	KY CIS POST GL BATCH	-4,498.00
504610	16	7/16/2009	Employee Awards AG	CC	6143	HARDEES OF LEXINGTON 3	30.59
504660	16	7/16/2009	Tuition Aid AG	PS	42272764	Indiana Wesleyan University	2,400.00
520100	13	7/16/2009	M & S Oper WT	CC	6143	UFIRST LAUNDRY SVCS	39.12
520100	16	7/16/2009	M & S Oper AG	CC	6143	CLEAN SWEEP CAR WASH	367.50
520100	14	7/16/2009	M & S Oper TD	CC	6143	ADVANCE AUTO PARTS	1,909.46
535000	16	7/16/2009	Contr Svc-Other Oper AG	CC	6143	CLEAN SWEEP CAR WASH	79.95
535000	15	7/16/2009	Contr Svc-Other Oper CA	CC	6143	ZORESCO EQUIPMENT CO	318.75
550000	16	7/16/2009	Trans Oper AG	CC	6143	THORNTONS #0048 Q	94.86
550000	14	7/16/2009	Trans Oper AG	CC	6143	ADVANCE AUTO PARTS	103.81
550003	16	7/16/2009	Trans Oper AG Lease Maint	RI	10130048	Lee Tire	-28.00
570100	15	7/16/2009	Uncollectible Accounts	JE	30890017	KY CIS POST GL BATCH	-74.35
575000	14	7/16/2009	Misc Oper TD	CC	6143	LOWES	1,224.44
575140	16	7/16/2009	Charitable Contrib Deduct	CC	6143	BLUEGRASS COUNCIL BSA	20.00
575280	16	7/16/2009	Dues/Membership Deduct	CC	6143	WV TREASURY	40.00
575340	16	7/16/2009	Employee Expenses AG	CC	6143	DELTA AIR	2,732.43
575342	16	7/16/2009	Empl Exp Conf/Registration AG	CC	6143	KENTUCKY/TENNESEE WATER P	325.00
575350	16	7/16/2009	Meals Deduct	CC	6143	MCDONALDS F	811.69
575351	16	7/16/2009	Meals Non Deduct	CC	6143	CRACKER BARREL #	43.38
575620	16	7/16/2009	Office & Admin Supplies AG	CC	6143	OFFICEMAX CT IN	167.02
575620	14	7/16/2009	Office & Admin Supplies TD	CC	6143	OFFICEMAX CT IN	1,962.75
575620	16	7/16/2009	Office & Admin Supplies AG	CC	6154	OFFICEMAX CT IN	1,453.83
575820	14	7/16/2009	Uniforms TD	CC	6143	UFIRST LAUNDRY SVCS	269.01
575820	13	7/16/2009	Uniforms WT	CC	6143	UFIRST LAUNDRY SVCS	294.47
575998	16	7/16/2009	PCard Undistributed	CC	6143	LOWES	710.66
620000	21	7/16/2009	Mat and Sup Maint SS	CC	6143	KENTUCKY MOTOR SERVICE W	13.74
675000	24	7/16/2009	Misc Maint TD	CC	6143	SUNBELT RENTALS #01 OF	30.21
715111		7/16/2009	M&J Revenues-Outside	RI	10109946	Baker, Greg	250.16
715111		7/16/2009	M&J Revenues-Outside	RI	10114643	Caudill Excavating	845.61
715111		7/16/2009	M&J Revenues-Outside	RI	10116843	Dennis Fence Company	1,090.26
716121		7/16/2009	M&J Expenses-Outside	CC	6143	QUIZNOS SUB #2918 Q	28.87
716121		7/16/2009	M&J Expenses-Outside	RI	10130047	Elecon LLC	-744.57
401110		7/17/2009	Res Sales Billed	JE	30890150	KY CIS POST GL BATCH	-157,244.85
401210		7/17/2009	Com Sales Billed	JE	30890150	KY CIS POST GL BATCH	-53,676.98
401510		7/17/2009	Pub Auth Billed	JE	30890150	KY CIS POST GL BATCH	-3,775.26
401710		7/17/2009	Misc Sales Billed	JE	30890150	KY CIS POST GL BATCH	-133.01
402110		7/17/2009	Dom WW Serv Billed	JE	30890150	KY CIS POST GL BATCH	-7.48
403104		7/17/2009	Oth Rev-NSF Check Charge	JE	30890150	KY CIS POST GL BATCH	-72.00
403105		7/17/2009	Oth Rev-App/Initiate Serv Fee	JE	30890150	KY CIS POST GL BATCH	-2,002.00
403107		7/17/2009	Oth Rev-Reconnection Charges	JE	30890150	KY CIS POST GL BATCH	-2,444.00
501200	2410	7/17/2009	Labor Maint TD Struct & Imp	T2	34018	Payroll Labor Distribution	144.22
501200	2415	7/17/2009	Labor Maint TD Dist Res	T2	34018	Payroll Labor Distribution	363.36

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
501200	21	7/17/2009	Labor Maint SS	T2	34018	Payroll Labor Distribution	432.49
501200	2405	7/17/2009	Labor Maint TD Super/Eng	T2	34018	Payroll Labor Distribution	564.22
501200	2305	7/17/2009	Labor Maint WT Super/Eng	T2	34018	Payroll Labor Distribution	1,692.69
501200	2435	7/17/2009	Labor Maint TD Meters	T2	34018	Payroll Labor Distribution	1,875.04
501200	23	7/17/2009	Labor Maint WT	T2	34018	Payroll Labor Distribution	1,998.48
501200	24	7/17/2009	Labor Maint TD	T2	34018	Payroll Labor Distribution	2,186.11
501200	22	7/17/2009	Labor Maint P	T2	34018	Payroll Labor Distribution	3,270.24
501200	2440	7/17/2009	Labor Maint TD Hydrants	T2	34018	Payroll Labor Distribution	5,168.51
501200	1405	7/17/2009	Labor Oper TD Super/Eng	T2	34018	Payroll Labor Distribution	5,678.56
501200	1415	7/17/2009	Labor Oper TD Lines	T2	34018	Payroll Labor Distribution	7,171.33
501200	2430	7/17/2009	Labor Maint TD Services	T2	34018	Payroll Labor Distribution	8,397.60
501200	15	7/17/2009	Labor Oper CA	T2	34018	Payroll Labor Distribution	9,286.51
501200	2420	7/17/2009	Labor Maint TD Mains	T2	34018	Payroll Labor Distribution	9,342.28
501200	1520	7/17/2009	Labor Oper CA Cust Serv	T2	34018	Payroll Labor Distribution	10,069.24
501200	1510	7/17/2009	Labor Oper CA Mtr Read	T2	34018	Payroll Labor Distribution	17,809.54
501200	1420	7/17/2009	Labor Oper TD Meter	T2	34018	Payroll Labor Distribution	23,377.65
501200	1305	7/17/2009	Labor Oper WT Super/Eng	T2	34018	Payroll Labor Distribution	29,202.95
501200	13	7/17/2009	Labor Oper WT	T2	34018	Payroll Labor Distribution	32,813.95
501200	16	7/17/2009	Labor Oper AG	T2	34018	Payroll Labor Distribution	33,600.49
501200	14	7/17/2009	Labor Oper TD	T2	34018	Payroll Labor Distribution	37,772.80
501200	13	7/17/2009	Labor Oper WT	T3	34019	Actual Burden Journal Entries	27.60
501210	1405	7/17/2009	Labor NS OT TD Super/Eng	T2	34018	Payroll Labor Distribution	66.00
501210	15	7/17/2009	Labor NS OT CA	T2	34018	Payroll Labor Distribution	88.05
501210	2430	7/17/2009	Labor NS OT TD Services	T2	34018	Payroll Labor Distribution	246.30
501210	2420	7/17/2009	Labor NS OT TD Mains	T2	34018	Payroll Labor Distribution	674.67
501210	1510	7/17/2009	Labor NS OT CA Mtr Read	T2	34018	Payroll Labor Distribution	702.35
501210	1415	7/17/2009	Labor NS OT TD Lines	T2	34018	Payroll Labor Distribution	703.40
501210	14	7/17/2009	Labor NS OT TD	T2	34018	Payroll Labor Distribution	1,261.19
501210	1305	7/17/2009	Labor NS OT WT Super/Eng	T2	34018	Payroll Labor Distribution	1,918.94
501210	1520	7/17/2009	Labor NS OT CA Cust Serv	T2	34018	Payroll Labor Distribution	2,475.67
501210	1420	7/17/2009	Labor NS OT TD Meter	T2	34018	Payroll Labor Distribution	3,386.65
501210	13	7/17/2009	Labor NS OT WT	T2	34018	Payroll Labor Distribution	4,999.90
501711		7/17/2009	IP-Off-Annual-P/R JE	T3	34019	Actual Burden Journal Entries	10,649.22
504100	1	7/17/2009	Group Insurance - Cap Credits	T1	34017	Payroll Disbursement Entries	-59,150.24
504100	16	7/17/2009	Group Ins Oper AG	T1	34017	Payroll Disbursement Entries	-8,898.19
504100	16	7/17/2009	Group Ins Oper AG	T3	34019	Actual Burden Journal Entries	2,737.86
504100	1	7/17/2009	Group Insurance - Cap Credits	T3	34019	Actual Burden Journal Entries	49,000.04
504100	16	7/17/2009	Group Ins Oper AG	T1	34069	Payroll Disbursement Entries	53.08
504100	1	7/17/2009	Group Insurance - Cap Credits	T1	34069	Payroll Disbursement Entries	341.04
504100	1	7/17/2009	Group Insurance - Cap Credits	T1	34084	Payroll Disbursement Entries	-341.04
504100	16	7/17/2009	Group Ins Oper AG	T1	34084	Payroll Disbursement Entries	-53.08
504620	16	7/17/2009	Employee Physical Exam AG	PS	42273127	Concentra Medical Ctrs	186.00
505100	1	7/17/2009	PBOP Cap Credits	T1	34017	Payroll Disbursement Entries	-39,115.28
505100	1	7/17/2009	PBOP Cap Credits	T3	34019	Actual Burden Journal Entries	32,812.79
505100	1	7/17/2009	PBOP Cap Credits	T1	34069	Payroll Disbursement Entries	355.40
505100	1	7/17/2009	PBOP Cap Credits	T1	34084	Payroll Disbursement Entries	-355.40
506100	1	7/17/2009	Pension - Cap Credits	T1	34017	Payroll Disbursement Entries	-53,141.45
506100	1	7/17/2009	Pension - Cap Credits	T3	34019	Actual Burden Journal Entries	44,578.97
506100	1	7/17/2009	Pension - Cap Credits	T1	34069	Payroll Disbursement Entries	482.84
506100	1	7/17/2009	Pension - Cap Credits	T1	34084	Payroll Disbursement Entries	-482.84
507100	16	7/17/2009	401k Oper AG	T3	34019	Actual Burden Journal Entries	4,566.79
508101	16	7/17/2009	DCP Oper AG	T3	34019	Actual Burden Journal Entries	3,749.11
550000	1	7/17/2009	Trans - Cap Credits	T1	34017	Payroll Disbursement Entries	-24,905.39
550000	1	7/17/2009	Trans - Cap Credits	T3	34019	Actual Burden Journal Entries	20,631.69
550000	1	7/17/2009	Trans - Cap Credits	T1	34069	Payroll Disbursement Entries	143.60
550000	1	7/17/2009	Trans - Cap Credits	T1	34084	Payroll Disbursement Entries	-143.60
558000	1	7/17/2009	Ins Work Comp Cap Credits	T1	34017	Payroll Disbursement Entries	-6,226.35
558000	1	7/17/2009	Ins Work Comp Cap Credits	T3	34019	Actual Burden Journal Entries	5,157.88
558000	1	7/17/2009	Ins Work Comp Cap Credits	T1	34069	Payroll Disbursement Entries	35.90
558000	1	7/17/2009	Ins Work Comp Cap Credits	T1	34084	Payroll Disbursement Entries	-35.90
570100	15	7/17/2009	Uncollectible Accounts	JE	30890150	KY CIS POST GL BATCH	-328.35
575275	16	7/17/2009	Discounts Available	PK	62056758	US Pipe & Foundry Co - REMIT	-9.30
575275	16	7/17/2009	Discounts Available	PK	62056766	JCM Industries Inc - REMIT	-15.40
575275	16	7/17/2009	Discounts Available	PK	62056767	Smith Blair Inc 120001 - REMIT	-98.63
575320	14	7/17/2009	Electricity TD	EE	3825683	OWEN ELECTRIC COOP INC	15.05
575320	14	7/17/2009	Electricity TD	EE	3825693	OWEN ELECTRIC COOP INC	17.23
575320	14	7/17/2009	Electricity TD	EE	3830236	KENTUCKY UTILITIES COMPANY	25.55
575340	16	7/17/2009	Employee Expenses AG	T3	34019	Actual Burden Journal Entries	16.91
620000	24	7/17/2009	Mat and Sup Maint TD	IR	545601	Inventory Return	-684.71
620000	24	7/17/2009	Mat and Sup Maint TD	II	545645	875 Gratz rd	34.92
620000	24	7/17/2009	Mat and Sup Maint TD	II	545650	14665 Hwy 330	34.93
620000	24	7/17/2009	Mat and Sup Maint TD	II	545661	Hwy 36	79.58
620000	24	7/17/2009	Mat and Sup Maint TD	II	545669	Hwy 36	62.48
620000	24	7/17/2009	Mat and Sup Maint TD	II	545675	930 Hwy 22 E	34.92
620000	24	7/17/2009	Mat and Sup Maint TD	II	545724	Asa Phillips Farm eagle Hill	34.92
620000	24	7/17/2009	Mat and Sup Maint TD	II	545728	7985 Hwy 227 South	34.93
620000	24	7/17/2009	Mat and Sup Maint TD	II	545743	655 South Fork	34.92
620000	24	7/17/2009	Mat and Sup Maint TD	II	545744	Steve Wright, Tommy Douglas	47.07
620000	24	7/17/2009	Mat and Sup Maint TD	II	545750	1620 Leaning Oak Rd	14.89
685320		7/17/2009	FUTA	T3	34019	Actual Burden Journal Entries	50.26
685325		7/17/2009	FICA	T3	34019	Actual Burden Journal Entries	19,284.16
685350		7/17/2009	SUTA	T3	34019	Actual Burden Journal Entries	92.87
716121		7/17/2009	M&J Expenses-Outside	T2	34018	Payroll Labor Distribution	2,363.30
716121		7/17/2009	M&J Expenses-Outside	T3	34019	Actual Burden Journal Entries	1,858.78

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
401110		7/20/2009	Res Sales Billed	JE	30890439	KY CIS POST GL BATCH	-69,273.75
401210		7/20/2009	Com Sales Billed	JE	30890439	KY CIS POST GL BATCH	-40,325.90
401450		7/20/2009	Priv Fire Billed	JE	30890439	KY CIS POST GL BATCH	24.84
401510		7/20/2009	Pub Auth Billed	JE	30890439	KY CIS POST GL BATCH	-18,574.58
403104		7/20/2009	Oth Rev-NSF Check Charge	JE	30890439	KY CIS POST GL BATCH	-36.00
403105		7/20/2009	Oth Rev-Appl/Initiate Serv Fee	JE	30890439	KY CIS POST GL BATCH	-676.00
403107		7/20/2009	Oth Rev-Reconnection Charges	JE	30890439	KY CIS POST GL BATCH	-1,560.00
515100	13	7/20/2009	Purch Power WT	EE	3831274	KENTUCKY UTILITIES COMPANY	2,551.33
570100	15	7/20/2009	Uncollectible Accounts	JE	30890439	KY CIS POST GL BATCH	-231.56
575275	16	7/20/2009	Discounts Available	PK	62056776	Ferguson SAC - ALL USE REMIT	-72.05
620000	24	7/20/2009	Mat and Sup Maint TD	OV	10271851	Smith Blair Inc 120001 - REMIT	369.83
760400		7/20/2009	Other Lobbying Expenses	PS	42274894	KENTUCKY STATE TREASURER - AP	125.00
401110		7/21/2009	Res Sales Billed	JE	30890525	KY CIS POST GL BATCH	-84,545.18
401210		7/21/2009	Com Sales Billed	JE	30890525	KY CIS POST GL BATCH	-93,725.97
401310		7/21/2009	Ind Sales Billed	JE	30890525	KY CIS POST GL BATCH	-155.47
401510		7/21/2009	Pub Auth Billed	JE	30890525	KY CIS POST GL BATCH	-4,908.63
402110		7/21/2009	Dom WW Serv Billed	JE	30890525	KY CIS POST GL BATCH	368.12
403104		7/21/2009	Oth Rev-NSF Check Charge	JE	30890525	KY CIS POST GL BATCH	-48.00
403105		7/21/2009	Oth Rev-Appl/Initiate Serv Fee	JE	30890525	KY CIS POST GL BATCH	-2,080.00
403107		7/21/2009	Oth Rev-Reconnection Charges	JE	30890525	KY CIS POST GL BATCH	-3,094.00
403198		7/21/2009	Oth Rev-Misc Service Rev	RI	10130577	Kentucky American Water - Nort	-100.00
510100	11	7/21/2009	Purchased Water-Outside	PV	42275897	Carroll Co Water Dist 1	3,137.40
515100	14	7/21/2009	Purch Power TD	EE	3831562	KENTUCKY UTILITIES COMPANY	29.42
515100	14	7/21/2009	Purch Power TD	EE	3831569	KENTUCKY UTILITIES COMPANY	113.55
515100	12	7/21/2009	Purch Power P	EE	3831596	KENTUCKY UTILITIES COMPANY	377.24
515100	14	7/21/2009	Purch Power TD	EE	3831611	KENTUCKY UTILITIES COMPANY	11.90
515100	14	7/21/2009	Purch Power TD	EE	3831614	KENTUCKY UTILITIES COMPANY	44.52
515100	13	7/21/2009	Purch Power WT	EE	3831615	KENTUCKY UTILITIES COMPANY	37.82
515100	12	7/21/2009	Purch Power P	EE	3831621	KENTUCKY UTILITIES COMPANY	1,230.04
515100	12	7/21/2009	Purch Power P	EE	3831623	KENTUCKY UTILITIES COMPANY	367.58
515100	14	7/21/2009	Purch Power TD	EE	3831630	KENTUCKY UTILITIES COMPANY	14.28
515100	14	7/21/2009	Purch Power TD	EE	3831713	KENTUCKY UTILITIES COMPANY	20.82
515100	14	7/21/2009	Purch Power TD	EE	3831744	OWEN ELECTRIC COOP INC	24.28
520100	16	7/21/2009	M & S Oper AG	JE	30890472	Reclass Prd Trans	439.52
520100	16	7/21/2009	M & S Oper AG	PV	42275835	Baumann Paper-PO/REMIT	258.67
520100	14	7/21/2009	M & S Oper TD	PV	42275840	USA Blue Book	1,063.50
520100	14	7/21/2009	M & S Oper TD	PV	42275929	Cobb, Rodney	181.63
520100	16	7/21/2009	M & S Oper AG	PV	42276035	Media Library Inc-PO/REMIT	200.00
535000	14	7/21/2009	Contr Svc-Other Oper TD	PV	42275904	Cobb, Rodney	589.00
535000	14	7/21/2009	Contr Svc-Other Oper TD	PV	42275929	Cobb, Rodney	867.08
536000	13	7/21/2009	Contr Svc-Lab Testing Oper WT	PV	42275888	Fouser Environmental Services	110.00
536000	13	7/21/2009	Contr Svc-Lab Testing Oper WT	PV	42275890	Fouser Environmental Services	380.00
536000	13	7/21/2009	Contr Svc-Lab Testing Oper WT	PV	42275998	Fouser Environmental Services	840.00
536000	13	7/21/2009	Contr Svc-Lab Testing Oper WT	PV	42276002	Fouser Environmental Services	172.00
536000	13	7/21/2009	Contr Svc-Lab Testing Oper WT	PV	42276010	Fouser Environmental Services	1,000.00
568010	16	7/21/2009	Water Res Conservation	PV	42276029	Lamar Companies The -REMIT	6,510.00
568010	16	7/21/2009	Water Res Conservation	PV	42276039	WTVQ TV - AP/PO	2,735.00
570100	15	7/21/2009	Uncollectible Accounts	JE	30890525	KY CIS POST GL BATCH	-189.30
575000	14	7/21/2009	Misc Oper TD	PV	42275957	Hach Co - PO/Remit	1,674.75
575002	16	7/21/2009	Misc General Office	PS	42276236	Bourbon County Citizen - PO/RE	22.00
575100	15	7/21/2009	Bank Service Charges CA	PV	42275791	CheckFreePay Corporation	7,930.95
575220	16	7/21/2009	Community Relations	PV	42276032	Holly Label Company Inc	788.66
575220	16	7/21/2009	Community Relations	PV	42276034	Holly Label Company Inc	748.47
575220	16	7/21/2009	Community Relations	PV	42276037	Kentucky Theatre Group Inc	464.81
575275	16	7/21/2009	Discounts Available	PK	62056779	USA Blue Book	-10.64
575275	16	7/21/2009	Discounts Available	PK	62056786	Mueller Co - ALL USE PO/REMIT	-2.46
575320	14	7/21/2009	Electricity TD	EE	3831556	KENTUCKY UTILITIES COMPANY	15.80
575320	14	7/21/2009	Electricity TD	EE	3831583	KENTUCKY UTILITIES COMPANY	235.55
575320	14	7/21/2009	Electricity TD	PV	42275893	KY Utilities	14.42
575350	16	7/21/2009	Meals Deduct	JE	30890472	Reclass Prd Trans	17.09
575500	16	7/21/2009	Janitorial AG	PV	42275907	Cobb, Rodney	133.00
575545	13	7/21/2009	Lab Supplies WT	PV	42275868	VWR International Inc-PO/REMIT	148.75
575545	13	7/21/2009	Lab Supplies WT	PV	42275872	VWR International Inc-PO/REMIT	44.67
575545	13	7/21/2009	Lab Supplies WT	PV	42275876	VWR International Inc-PO/REMIT	392.35
575545	13	7/21/2009	Lab Supplies WT	PV	42275883	LabChem Inc	121.17
575545	13	7/21/2009	Lab Supplies WT	PV	42275886	LabChem Inc	471.88
575545	13	7/21/2009	Lab Supplies WT	PV	42275960	IDEXX Distribution Inc	5,783.37
575620	14	7/21/2009	Office & Admin Supplies TD	PV	42275956	Duplicator Sales & Service Inc	67.50
575625	16	7/21/2009	Overnight Shipping AG	PV	42275861	United Parcel Service	65.85
575625	16	7/21/2009	Overnight Shipping AG	PV	42275865	United Parcel Service	38.04
575625	16	7/21/2009	Overnight Shipping AG	PV	42275936	United Parcel Service	12.30
575625	16	7/21/2009	Overnight Shipping AG	PV	42275938	United Parcel Service	40.82
575740	15	7/21/2009	Telephone CA	TC	30890195	Windstream	1,145.43
575740	15	7/21/2009	Telephone CA	TC	30890196	Windstream	107.52
575740	15	7/21/2009	Telephone CA	TC	30890197	Windstream	147.23
575740	15	7/21/2009	Telephone CA	TC	30890198	Windstream	2,357.68
575740	16	7/21/2009	Telephone AG	TC	30890265	AT&T	206.06
575740	16	7/21/2009	Telephone AG	TC	30890266	AT&T	223.29
575740	16	7/21/2009	Telephone AG	TC	30890267	AT&T	1,524.02
575780	16	7/21/2009	Trash Removal AG	PV	42275931	Rumpke of Ind LLC-REMIT-ALL AC	79.41
575780	11	7/21/2009	Trash Removal SS	PV	42275941	Allied Waste Services #993	357.58
575830	11	7/21/2009	Wtr & Waste Wtr Exp SS	PV	42275934	Kentucky American Water	3,157.74
620000	24	7/21/2009	Mat and Sup Maint TD	PV	42275838	Ferguson SAC - ALL USE REMIT	120.35
620000	23	7/21/2009	Mat and Sup Maint WT	PV	42275950	Airgas Mid America-REMIT	100.59



ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
620000	23	7/21/2009	Mat and Sup Maint WT	PV	42276015	Kentucky Service Co Inc	2,423.06
620000	23	7/21/2009	Mat and Sup Maint WT	PV	42276018	Smith Services Inc - REMIT	25,807.18
620000	21	7/21/2009	Mat and Sup Maint SS	PV	42276018	Smith Services Inc - REMIT	30,000.00
620000	24	7/21/2009	Mat and Sup Maint TD	PV	42276024	CI Thornburg Co Inc	66.52
635000	26	7/21/2009	Contr Svc-Other Maint AG	PV	42275831	D C Elevator Co Inc-PO/REMIT	115.00
716121		7/21/2009	M&J Expenses-Outside	RI	10130553	Aylor, Justin	-4,498.50
760100		7/21/2009	Donations Deduct	PS	42276132	United Way of the Bluegrass -	550.00
760400		7/21/2009	Other Lobbying Expenses	PV	42276026	McCarthy Strategic Solutions L	4,594.99
401110		7/22/2009	Res Sales Billed	JE	30890735	KY CIS POST GL BATCH	-181,639.06
401210		7/22/2009	Com Sales Billed	JE	30890735	KY CIS POST GL BATCH	-64,211.31
401310		7/22/2009	Ind Sales Billed	JE	30890735	KY CIS POST GL BATCH	-242.66
401510		7/22/2009	Pub Auth Billed	JE	30890735	KY CIS POST GL BATCH	-1,342.35
401610		7/22/2009	SFR Billed	JE	30890735	KY CIS POST GL BATCH	-160.74
402110		7/22/2009	Dom WW Serv Billed	JE	30890735	KY CIS POST GL BATCH	-1,676.60
402210		7/22/2009	Com WW Serv Billed	JE	30890735	KY CIS POST GL BATCH	-343.65
402310		7/22/2009	Ind WW Serv Billed	JE	30890735	KY CIS POST GL BATCH	-63.54
403104		7/22/2009	Oth Rev-NSF Check Charge	JE	30890735	KY CIS POST GL BATCH	-132.00
403105		7/22/2009	Oth Rev-App/Initiate Serv Fee	JE	30890735	KY CIS POST GL BATCH	-2,054.00
403107		7/22/2009	Oth Rev-Reconnection Charges	JE	30890735	KY CIS POST GL BATCH	-2,132.00
504660	16	7/22/2009	Tuition Aid AG	PS	42276759	Indiana Wesleyan University	880.00
515100	14	7/22/2009	Purch Power TD	EE	3834378	KENTUCKY UTILITIES COMPANY	22.10
515100	14	7/22/2009	Purch Power TD	EE	3834386	KENTUCKY UTILITIES COMPANY	71.56
520100	16	7/22/2009	M & S Oper AG	ST	30890482	SABRIX NO TAX CHARGED ACR	12.00
520100	14	7/22/2009	M & S Oper TD	ST	30890482	SABRIX NO TAX CHARGED ACR	63.81
550000	16	7/22/2009	Trans Oper AG	PV	42276640	Tates Creek South Shell Ltd-RE	37.00
550000	16	7/22/2009	Trans Oper AG	PV	42276641	Thoroughbred Energy - REMIT	351.36
550000	16	7/22/2009	Trans Oper AG	PS	42276857	Kentucky State Treasurer-PO/RE	3.00
570100	15	7/22/2009	Uncollectible Accounts	JE	30890735	KY CIS POST GL BATCH	-91.58
575000	14	7/22/2009	Misc Oper TD	ST	30890482	SABRIX NO TAX CHARGED ACR	100.49
575000	14	7/22/2009	Misc Oper TD	PV	42276449	Grainger - ALL USE REMIT	106.21
575000	14	7/22/2009	Misc Oper TD	PV	42276612	Grainger - ALL USE REMIT	138.32
575000	16	7/22/2009	Misc Oper AG	PV	42276644	Commerce Lexington-PO/REMIT	1,100.00
575002	16	7/22/2009	Misc General Office	ST	30890474	SABRIX NO TAX CHARGED ACR	1.32
575220	16	7/22/2009	Community Relations	ST	30890482	SABRIX NO TAX CHARGED ACR	92.23
575275	16	7/22/2009	Discounts Available	PK	62056832	Mueller Co - ALL USE PO/REMIT	-38.39
575280	16	7/22/2009	Dues/Membership Deduct	PS	42276551	KY Academy of Science Inc	250.00
575320	14	7/22/2009	Electricity TD	EE	3834380	KENTUCKY UTILITIES COMPANY	17.24
575320	14	7/22/2009	Electricity TD	EE	3834413	OWEN ELECTRIC COOP INC	15.85
575545	13	7/22/2009	Lab Supplies WT	ST	30890480	SABRIX VENDOR TAX COMPARE	14.63
575545	13	7/22/2009	Lab Supplies WT	ST	30890482	SABRIX NO TAX CHARGED ACR	35.58
575620	14	7/22/2009	Office & Admin Supplies TD	ST	30890482	SABRIX NO TAX CHARGED ACR	4.05
575625	16	7/22/2009	Overnight Shipping AG	PV	42276626	United Parcel Service	82.96
575625	16	7/22/2009	Overnight Shipping AG	PV	42276637	United Parcel Service	114.66
575625	13	7/22/2009	Overnight Shipping WT	PV	42276638	United Parcel Service	88.51
575830	11	7/22/2009	Wtr & Waste Wtr Exp SS	ST	30890482	SABRIX NO TAX CHARGED ACR	189.46
620000	23	7/22/2009	Mat and Sup Maint WT	ST	30890480	SABRIX VENDOR TAX COMPARE	102.00
760100		7/22/2009	Donations Deduct	PS	42276550	American Cancer Society - REMI	100.00
401110		7/23/2009	Res Sales Billed	JE	30890811	KY CIS POST GL BATCH	-301,634.70
401210		7/23/2009	Com Sales Billed	JE	30890811	KY CIS POST GL BATCH	-156,800.19
401510		7/23/2009	Pub Auth Billed	JE	30890811	KY CIS POST GL BATCH	-7,255.18
402210		7/23/2009	Com WW Serv Billed	JE	30890811	KY CIS POST GL BATCH	-809.96
403104		7/23/2009	Oth Rev-NSF Check Charge	JE	30890811	KY CIS POST GL BATCH	-96.00
403105		7/23/2009	Oth Rev-App/Initiate Serv Fee	JE	30890811	KY CIS POST GL BATCH	-7,332.00
403107		7/23/2009	Oth Rev-Reconnection Charges	JE	30890811	KY CIS POST GL BATCH	-5,616.00
504500	16	7/23/2009	Other Welf Oper AG	CC	6168	PURDON'S RENTAL & SALES	702.25
520100	16	7/23/2009	M & S Oper AG	CC	6168	W W GRAINGER	106.59
520100	13	7/23/2009	M & S Oper WT	CC	6168	LOWES	1,681.76
520100	14	7/23/2009	M & S Oper TD	CC	6168	USA BLUE BOOK	3,430.71
520100	16	7/23/2009	M & S Oper AG	CC	6179	STAPLES	133.54
535000	13	7/23/2009	Contr Svc-Other Oper WT	CC	6168	BARNSTEAD THER	-169.03
535000	14	7/23/2009	Contr Svc-Other Oper TD	CC	6168	ORKIN, INC	65.79
535000	16	7/23/2009	Contr Svc-Other Oper AG	CC	6168	GROTT LOCKSMITH CENTER	91.75
541400	16	7/23/2009	Rents-Equipment Oper AG	CC	6168	LASER IMAGES PRINT MANAGE	818.32
550000	16	7/23/2009	Trans Oper AG	CC	6168	SHELL OIL	463.60
550000	16	7/23/2009	Trans Oper AG	ST	30890714	SABRIX NO TAX CHARGED ACR	23.30
570100	15	7/23/2009	Uncollectible Accounts	JE	30890811	KY CIS POST GL BATCH	-94.87
575000	11	7/23/2009	Misc Oper SS	CC	6168	BETTER THAN A BRICK	482.00
575000	14	7/23/2009	Misc Oper TD	CC	6168	NATIONAL WORKWEAR INC	915.57
575000	13	7/23/2009	Misc Oper WT	CC	6168	LOWES	2,400.28
575000	16	7/23/2009	Misc Oper AG	CC	6179	THE UPS STORE	7.41
575220	16	7/23/2009	Community Relations	CC	6168	CHEVRON	182.05
575275	16	7/23/2009	Discounts Available	PK	62056840	Mueller Co - ALL USE PO/REMIT	-12.31
575280	16	7/23/2009	Dues/Membership Deduct	CC	6168	ADDA	84.00
575340	16	7/23/2009	Employee Expenses AG	CC	6168	SHORT STREET LOT # Q	750.56
575340	16	7/23/2009	Employee Expenses AG	PS	42276905	Kentucky State Treasurer-REMIT	65.00
575342	16	7/23/2009	Empl Exp Conf/Registration AG	CC	6168	CHAMBER OF COMMERCE	1,100.00
575350	16	7/23/2009	Meals Deduct	CC	6168	SPEEDWAY 09651 LEX	808.25
575545	13	7/23/2009	Lab Supplies WT	CC	6168	HACH COMPANY	1,628.38
575620	13	7/23/2009	Office & Admin Supplies WT	CC	6168	FEDEX KINKO'S	28.62
575620	16	7/23/2009	Office & Admin Supplies AG	CC	6168	OFFICEMAX CT IN	215.28
575620	16	7/23/2009	Office & Admin Supplies AG	CC	6179	OFFICEMAX CT IN	661.31
575740	15	7/23/2009	Telephone CA	TC	30890625	Windstream	268.38
575741	13	7/23/2009	Cell Phone WT	TC	30890651	Verizon Wireless	35.85
575741	16	7/23/2009	Cell Phone AG	TC	30890651	Verizon Wireless	6,165.69

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
575741	16	7/23/2009	Cell Phone AG	TC	30890662	Verizon Wireless	291.68
575820	13	7/23/2009	Uniforms WT	CC	6168	UFIRST LAUNDRY SVCS	137.55
575820	14	7/23/2009	Uniforms TD	CC	6168	UFIRST LAUNDRY SVCS	220.11
620000	21	7/23/2009	Mat and Sup Maint SS	CC	6168	WW GRAINGER	190.48
675000	23	7/23/2009	Misc Maint WT	CC	6168	FERGUSON ENTERPRISES	431.62
716121		7/23/2009	M&J Expenses-Outside	CC	6168	MARTIN'S SANITATION SERVI	700.00
401110		7/24/2009	Res Sales Billed	JE	30890923	KY CIS POST GL BATCH	-135,901.82
401210		7/24/2009	Com Sales Billed	JE	30890923	KY CIS POST GL BATCH	-89,915.53
401310		7/24/2009	Ind Sales Billed	JE	30890923	KY CIS POST GL BATCH	-1,681.97
401510		7/24/2009	Pub Auth Billed	JE	30890923	KY CIS POST GL BATCH	-10,822.84
402110		7/24/2009	Dom WW Serv Billed	JE	30890923	KY CIS POST GL BATCH	-198.41
403104		7/24/2009	Oth Rev-NSF Check Charge	JE	30890923	KY CIS POST GL BATCH	-180.00
403105		7/24/2009	Oth Rev-App/Initiate Serv Fee	JE	30890923	KY CIS POST GL BATCH	-2,054.00
403107		7/24/2009	Oth Rev-Reconnection Charges	JE	30890923	KY CIS POST GL BATCH	-1,612.00
515100	14	7/24/2009	Purch Power TD	EE	3836926	OWEN ELECTRIC COOP INC	33.74
515100	14	7/24/2009	Purch Power TD	EE	3836930	OWEN ELECTRIC COOP INC	15.71
535000	13	7/24/2009	Contr Svc-Other Oper WT	PV	42278319	Grasshopper Lawn Care	3,690.00
535000	16	7/24/2009	Contr Svc-Other Oper AG	PV	42278330	Computershare	1,137.58
536000	13	7/24/2009	Contr Svc-Lab Testing Oper WT	PV	42278324	Fouser Environmental Services	70.00
536000	13	7/24/2009	Contr Svc-Lab Testing Oper WT	PV	42278327	Fouser Environmental Services	20.00
570100	15	7/24/2009	Uncollectible Accounts	JE	30890923	KY CIS POST GL BATCH	-385.19
575000	16	7/24/2009	Misc Oper AG	PV	42277792	Ferguson SAC - ALL USE REMIT	-23
575000	14	7/24/2009	Misc Oper TD	PV	42278340	Grainger - ALL USE REMIT	162.98
575000	16	7/24/2009	Misc Oper AG	PS	42278643	Fayette County Public Schools	913.90
575220	16	7/24/2009	Community Relations	PS	42277668	King Bottling Inc	2,125.00
575275	16	7/24/2009	Discounts Available	PK	62056846	USA Blue Book	-3.46
575275	16	7/24/2009	Discounts Available	PK	62056850	US Pipe & Foundry Co - REMIT	-72
575275	16	7/24/2009	Discounts Available	PK	62056861	Ferguson SAC - ALL USE REMIT	-327.30
620000	24	7/24/2009	Mat and Sup Maint TD	IR	546734	Inventory Return	-213.86
620000	24	7/24/2009	Mat and Sup Maint TD	PV	42278333	Cl Thornburg Co Inc	170.91
620000	24	7/24/2009	Mat and Sup Maint TD	PV	42278336	Ferguson SAC - ALL USE REMIT	62.30
620000	24	7/24/2009	Mat and Sup Maint TD	PV	42278338	Ferguson SAC - ALL USE REMIT	21.69
620000	24	7/24/2009	Mat and Sup Maint TD	PV	42278342	USA Blue Book	345.88
675650	24	7/24/2009	Paving/Backfill TD	PV	42278317	HG Wilson & Sons Contractors I	11,656.60
715111		7/24/2009	M&J Revenues-Outside	RI	10124718	Hancock, Clay	554.74
716121		7/24/2009	M&J Expenses-Outside	RI	10130671	Wash, Bruce	-1,202.58
760100		7/24/2009	Donations Deduct	PS	42277666	Beaumont Presbyterian Church	500.00
760100		7/24/2009	Donations Deduct	PS	42277667	PLD High School Boys Soccer	250.00
840000		7/24/2009	Other Interest Expense	PS	42278649	Kentucky State Treasurer	8,152.37
575220	16	7/25/2009	Community Relations	ST	30890883	SABRIX NO TAX CHARGED ACR	127.50
620000	24	7/25/2009	Mat and Sup Maint TD	ST	30890892	SABRIX NO TAX CHARGED ACR	20.75
501200	2410	7/26/2009	Labor Maint TD Struct & Imp	T2	34207	Payroll Labor Distribution	90.61
501200	2415	7/26/2009	Labor Maint TD Dist Res	T2	34207	Payroll Labor Distribution	454.20
501200	2405	7/26/2009	Labor Maint TD Super/Eng	T2	34207	Payroll Labor Distribution	663.79
501200	23	7/26/2009	Labor Maint WT	T2	34207	Payroll Labor Distribution	1,021.95
501200	2305	7/26/2009	Labor Maint WT Super/Eng	T2	34207	Payroll Labor Distribution	1,991.40
501200	24	7/26/2009	Labor Maint TD	T2	34207	Payroll Labor Distribution	2,220.86
501200	2435	7/26/2009	Labor Maint TD Meters	T2	34207	Payroll Labor Distribution	2,692.23
501200	15	7/26/2009	Labor Oper CA	T2	34207	Payroll Labor Distribution	2,847.24
501200	22	7/26/2009	Labor Maint P	T2	34207	Payroll Labor Distribution	4,610.13
501200	1405	7/26/2009	Labor Oper TD Super/Eng	T2	34207	Payroll Labor Distribution	5,192.07
501200	1415	7/26/2009	Labor Oper TD Lines	T2	34207	Payroll Labor Distribution	9,019.52
501200	2440	7/26/2009	Labor Maint TD Hydrants	T2	34207	Payroll Labor Distribution	9,206.45
501200	2430	7/26/2009	Labor Maint TD Services	T2	34207	Payroll Labor Distribution	11,195.20
501200	2420	7/26/2009	Labor Maint TD Mains	T2	34207	Payroll Labor Distribution	11,409.57
501200	1520	7/26/2009	Labor Oper CA Cust Serv	T2	34207	Payroll Labor Distribution	12,426.35
501200	1510	7/26/2009	Labor Oper CA Mtr Read	T2	34207	Payroll Labor Distribution	20,609.56
501200	1305	7/26/2009	Labor Oper WT Super/Eng	T2	34207	Payroll Labor Distribution	27,891.21
501200	1420	7/26/2009	Labor Oper TD Meter	T2	34207	Payroll Labor Distribution	28,654.41
501200	13	7/26/2009	Labor Oper WT	T2	34207	Payroll Labor Distribution	31,835.69
501200	14	7/26/2009	Labor Oper TD	T2	34207	Payroll Labor Distribution	32,349.60
501200	16	7/26/2009	Labor Oper AG	T2	34207	Payroll Labor Distribution	34,017.47
501200	13	7/26/2009	Labor Oper WT	T3	34208	Actual Burden Journal Entries	24.00
501200	1420	7/26/2009	Labor Oper TD Meter	T2	34241	Payroll Labor Distribution	452.19
501200	1510	7/26/2009	Labor Oper CA Mtr Read	T2	34241	Payroll Labor Distribution	808.80
501210	14	7/26/2009	Labor NS OT TD	T2	34207	Payroll Labor Distribution	212.76
501210	2415	7/26/2009	Labor NS OT TD Dist Res	T2	34207	Payroll Labor Distribution	556.40
501210	1415	7/26/2009	Labor NS OT TD Lines	T2	34207	Payroll Labor Distribution	589.23
501210	2420	7/26/2009	Labor NS OT TD Mains	T2	34207	Payroll Labor Distribution	687.53
501210	1520	7/26/2009	Labor NS OT CA Cust Serv	T2	34207	Payroll Labor Distribution	864.74
501210	1305	7/26/2009	Labor NS OT WT Super/Eng	T2	34207	Payroll Labor Distribution	1,417.39
501210	1420	7/26/2009	Labor NS OT TD Meter	T2	34207	Payroll Labor Distribution	1,602.22
501210	13	7/26/2009	Labor NS OT WT	T2	34207	Payroll Labor Distribution	7,196.00
501210	1420	7/26/2009	Labor NS OT TD Meter	T2	34241	Payroll Labor Distribution	167.48
501711		7/26/2009	IP-Off-Annual-P/R JE	T3	34208	Actual Burden Journal Entries	10,384.47
504100	16	7/26/2009	Group Ins Oper AG	T3	34208	Actual Burden Journal Entries	2,508.41
504100	1	7/26/2009	Group Insurance - Cap Credits	T3	34208	Actual Burden Journal Entries	50,111.59
504100	1	7/26/2009	Group Insurance - Cap Credits	T3	34242	Actual Burden Journal Entries	271.41
505100	1	7/26/2009	PBOP Cap Credits	T3	34208	Actual Burden Journal Entries	32,194.61
506100	1	7/26/2009	Pension - Cap Credits	T3	34208	Actual Burden Journal Entries	43,739.14
507100	16	7/26/2009	401k Oper AG	T3	34208	Actual Burden Journal Entries	4,345.19
507100	16	7/26/2009	401k Oper AG	T3	34242	Actual Burden Journal Entries	32.35
508101	16	7/26/2009	DCP Oper AG	T3	34208	Actual Burden Journal Entries	4,028.59
508101	16	7/26/2009	DCP Oper AG	T3	34242	Actual Burden Journal Entries	42.46

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
550000	1	7/26/2009	Trans - Cap Credits	T3	34208	Actual Burden Journal Entries	21,099.66
550000	1	7/26/2009	Trans - Cap Credits	T3	34242	Actual Burden Journal Entries	114.28
558000	1	7/26/2009	Ins Work Comp Cap Credits	T3	34208	Actual Burden Journal Entries	5,274.88
558000	1	7/26/2009	Ins Work Comp Cap Credits	T3	34242	Actual Burden Journal Entries	28.57
575340	16	7/26/2009	Employee Expenses AG	T3	34208	Actual Burden Journal Entries	437.00
575350	16	7/26/2009	Meals Deduct	T3	34208	Actual Burden Journal Entries	10.00
685320		7/26/2009	FUTA	T3	34208	Actual Burden Journal Entries	77.67
685325		7/26/2009	FICA	T3	34208	Actual Burden Journal Entries	19,568.18
685325		7/26/2009	FICA	T3	34242	Actual Burden Journal Entries	109.28
685350		7/26/2009	SUTA	T3	34208	Actual Burden Journal Entries	153.07
716121		7/26/2009	M&J Expenses-Outside	T2	34207	Payroll Labor Distribution	124.62
716121		7/26/2009	M&J Expenses-Outside	T3	34208	Actual Burden Journal Entries	74.48
716121		7/26/2009	M&J Expenses-Outside	RI	10130935	TR Stumbo	-582.19
716121		7/26/2009	M&J Expenses-Outside	RI	10130937	City of Cynthiana	-583.53
716122		7/26/2009	M&J Expenses-Inside	T2	34207	Payroll Labor Distribution	61.11
716122		7/26/2009	M&J Expenses-Inside	T3	34208	Actual Burden Journal Entries	52.36
401110		7/27/2009	Res Sales Billed	JE	30891169	KY CIS POST GL BATCH	-188,890.90
401210		7/27/2009	Com Sales Billed	JE	30891169	KY CIS POST GL BATCH	-25,034.04
401510		7/27/2009	Pub Auth Billed	JE	30891169	KY CIS POST GL BATCH	-5,746.60
403104		7/27/2009	Oth Rev-NSF Check Charge	JE	30891169	KY CIS POST GL BATCH	-84.00
403105		7/27/2009	Oth Rev-App/Initiate Serv Fee	JE	30891169	KY CIS POST GL BATCH	-3,354.00
403107		7/27/2009	Oth Rev-Reconnection Charges	JE	30891169	KY CIS POST GL BATCH	-1,898.00
515100	14	7/27/2009	Purch Power TD	EE	3837531	OWEN ELECTRIC COOP INC	16.73
515100	14	7/27/2009	Purch Power TD	EE	3837535	OWEN ELECTRIC COOP INC	66.81
518000	13	7/27/2009	Chemicals WT	PV	42280458	Kemira Water Solutions Inc - A	4,479.35
518000	13	7/27/2009	Chemicals WT	PV	42280459	Kemira Water Solutions Inc - A	4,398.55
520100	14	7/27/2009	M & S Oper TD	PV	42278814	HDR Engineering Inc - ALL USE	164.50
520100	14	7/27/2009	M & S Oper TD	PV	42278816	HDR Engineering Inc - ALL USE	240.50
520100	16	7/27/2009	M & S Oper AG	PV	42279423	Insight Direct (Peripherals) -	4,891.71
520100	16	7/27/2009	M & S Oper AG	PV	42279428	Insight Direct (Peripherals) -	194.98
535000	15	7/27/2009	Contr Svc-Other Oper CA	PV	42279235	Accenture, LLP-REMIT	4,188.60
535000	16	7/27/2009	Contr Svc-Other Oper AG	PV	42279402	Kentucky Underground Storage I	166.50
535000	16	7/27/2009	Contr Svc-Other Oper AG	PV	42279420	Laser Images Inc - PO/REMIT	85.00
550000	16	7/27/2009	Trans Oper AG	PV	42280300	Automotive Rentals Inc ACH/ALL	2,329.08
550001	16	7/27/2009	Trans Oper AG Lease Cost	PV	42280300	Automotive Rentals Inc ACH/ALL	18.00
550002	16	7/27/2009	Trans Oper AG Lease Fuel	PV	42280300	Automotive Rentals Inc ACH/ALL	10,216.39
550003	16	7/27/2009	Trans Oper AG Lease Maint	PV	42280300	Automotive Rentals Inc ACH/ALL	9,000.16
570100	15	7/27/2009	Uncollectible Accounts	JE	30891169	KY CIS POST GL BATCH	-175.42
575000	14	7/27/2009	Misc Oper TD	PV	42279449	USA Blue Book	137.21
575000	14	7/27/2009	Misc Oper TD	PV	42279537	Ford Meter Box Co Inc - ALL US	1,833.77
575275	16	7/27/2009	Discounts Available	PK	62056897	USA Blue Book	-1.37
575320	14	7/27/2009	Electricity TD	EE	3834396	KENTUCKY UTILITIES COMPANY	12.65
575320	13	7/27/2009	Electricity WT	EE	3838633	BLUE GRASS ENERGY	38.64
680120		7/27/2009	Depr Exp-Amort CIAC Tax	JE	30890942	FA CIAC Amort True up	-1,487.48
680125		7/27/2009	Depr Exp-Amort CIAC Non Tax	JE	30890942	FA CIAC Amort True up	-11,526.39
401110		7/28/2009	Res Sales Billed	JE	30891316	KY CIS POST GL BATCH	-167,840.06
401210		7/28/2009	Com Sales Billed	JE	30891316	KY CIS POST GL BATCH	-43,770.85
401510		7/28/2009	Pub Auth Billed	JE	30891316	KY CIS POST GL BATCH	-513.99
403104		7/28/2009	Oth Rev-NSF Check Charge	JE	30891316	KY CIS POST GL BATCH	-48.00
403105		7/28/2009	Oth Rev-App/Initiate Serv Fee	JE	30891316	KY CIS POST GL BATCH	-2,444.00
403107		7/28/2009	Oth Rev-Reconnection Charges	JE	30891316	KY CIS POST GL BATCH	-936.00
504100	16	7/28/2009	Group Ins Oper AG	JE	101	Rec mthly pmts from retirees	-2,720.50
504610	16	7/28/2009	Employee Awards AG	PV	42281329	Tharpe Company Inc-REMIT	584.98
504660	16	7/28/2009	Tuition Aid AG	PS	42281669	Morehead State University	2,532.00
505100	16	7/28/2009	PBOP Oper AG	JE	2001	2009 Fas106 for OPEB	100,637.00
515100	14	7/28/2009	Purch Power TD	EE	3839204	OWEN ELECTRIC COOP INC	27.15
515100	14	7/28/2009	Purch Power TD	EE	3839224	OWEN ELECTRIC COOP INC	15.05
520100	14	7/28/2009	M & S Oper TD	ST	30891144	SABRIX NO TAX CHARGED ACR	24.30
520100	14	7/28/2009	M & S Oper TD	PV	42281004	Harbor Steel & Supply Corp	68.28
520100	14	7/28/2009	M & S Oper TD	PV	42281245	CI Thornburg Co Inc	190.16
535000	14	7/28/2009	Contr Svc-Other Oper TD	PV	42281050	Kentucky Underground Protectio	2,523.75
535000	15	7/28/2009	Contr Svc-Other Oper CA	PV	42281341	Volt Services Group	444.80
535001	15	7/28/2009	Contr Svc-Temp Empl Oper CA	PV	42281208	Volt Services Group	624.00
535001	15	7/28/2009	Contr Svc-Temp Empl Oper CA	PV	42281209	Volt Services Group	566.19
535001	15	7/28/2009	Contr Svc-Temp Empl Oper CA	PV	42281210	Volt Services Group	556.00
535001	15	7/28/2009	Contr Svc-Temp Empl Oper CA	PV	42281212	Volt Services Group	624.00
535001	15	7/28/2009	Contr Svc-Temp Empl Oper CA	PV	42281214	Volt Services Group	2,049.32
535001	15	7/28/2009	Contr Svc-Temp Empl Oper CA	PV	42281232	Volt Services Group	1,117.10
535001	15	7/28/2009	Contr Svc-Temp Empl Oper CA	PV	42281233	Volt Services Group	698.70
535001	15	7/28/2009	Contr Svc-Temp Empl Oper CA	PV	42281235	Volt Services Group	841.32
535001	15	7/28/2009	Contr Svc-Temp Empl Oper CA	PV	42281237	Volt Services Group	851.51
550000	14	7/28/2009	Trans Oper TD	PV	42280876	Wilson Equipment Co	455.37
550000	16	7/28/2009	Trans Oper AG	PV	42281025	Allied Waste Services #993	401.11
570100	15	7/28/2009	Uncollectible Accounts	JE	30891316	KY CIS POST GL BATCH	-111.25
575000	14	7/28/2009	Misc Oper TD	ST	30891144	SABRIX NO TAX CHARGED ACR	8.23
575000	14	7/28/2009	Misc Oper TD	PV	42281020	Allied Waste Services #993	401.02
575000	14	7/28/2009	Misc Oper TD	PV	42281087	HD Supply Waterworks Ltd	297.34
575000	14	7/28/2009	Misc Oper TD	PV	42281090	HD Supply Waterworks Ltd	305.67
575000	14	7/28/2009	Misc Oper TD	PV	42281193	HD Supply Waterworks Ltd	56.18
575275	16	7/28/2009	Discounts Available	PK	62056913	JCM Industries Inc - REMIT	-7.80
575275	16	7/28/2009	Discounts Available	PK	62056914	Mueller Co - ALL USE PO/REMIT	-40.86
575320	14	7/28/2009	Electricity TD	EE	3839231	OWEN ELECTRIC COOP INC	18.51
575620	16	7/28/2009	Office & Admin Supplies AG	RI	10130769	Office Max Inc	-116.38
575625	16	7/28/2009	Overnight Shipping AG	PV	42280865	United Parcel Service	163.82

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
575625	16	7/28/2009	Overnight Shipping AG	PV	42280867	United Parcel Service	138.13
575711	16	7/28/2009	Add'l Security Costs AG	PV	42280870	Murray Guard Inc-PO/REMIT	715.20
575711	16	7/28/2009	Add'l Security Costs AG	PV	42280871	Murray Guard Inc-PO/REMIT	2,506.28
575740	16	7/28/2009	Telephone AG	TC	30890991	Genesys Conferencing	198.68
575740	16	7/28/2009	Telephone AG	TC	30891008	AT&T	.14
575740	16	7/28/2009	Telephone AG	TC	30891009	AT&T	.32
575740	16	7/28/2009	Telephone AG	TC	30891012	AT&T	.14
575740	16	7/28/2009	Telephone AG	TC	30891013	AT&T	-1.19
575740	16	7/28/2009	Telephone AG	TC	30891014	AT&T	.21
575740	16	7/28/2009	Telephone AG	TC	30891018	AT&T	.38
575740	16	7/28/2009	Telephone AG	TC	30891019	AT&T	.53
575740	15	7/28/2009	Telephone CA	TC	30891038	Windstream	115.29
575740	16	7/28/2009	Telephone AG	TC	30891039	AT&T	241.72
575740	15	7/28/2009	Telephone CA	TC	30891039	AT&T	638.54
575740	16	7/28/2009	Telephone AG	TC	30891047	Idearc Media	137.85
575740	15	7/28/2009	Telephone CA	TC	30891094	AT&T	2,475.72
575741	16	7/28/2009	Cell Phone AG	TC	30890991	Genesys Conferencing	7.97
575780	14	7/28/2009	Trash Removal TD	PV	42280906	Allied Waste Services #993	81.77
575780	11	7/28/2009	Trash Removal SS	PV	42280906	Allied Waste Services #993	81.78
575780	11	7/28/2009	Trash Removal SS	PV	42281020	Allied Waste Services #993	401.02
575780	14	7/28/2009	Trash Removal TD	PV	42281025	Allied Waste Services #993	401.11
620000	24	7/28/2009	Mat and Sup Maint TD	IR	547127	Inventory Return	-1.03
620000	24	7/28/2009	Mat and Sup Maint TD	IR	547128	Inventory Return	-684.71
620000	24	7/28/2009	Mat and Sup Maint TD	IR	547129	Inventory Return	-33.26
620000	24	7/28/2009	Mat and Sup Maint TD	IR	547130	Inventory Return	-468.83
620000	24	7/28/2009	Mat and Sup Maint TD	IR	547136	Inventory Return	-161.13
620000	24	7/28/2009	Mat and Sup Maint TD	II	547471	1270 Agee Rd.	34.93
620000	24	7/28/2009	Mat and Sup Maint TD	II	547476	10630 New Col, 955 Mussel shoa	64.69
620000	24	7/28/2009	Mat and Sup Maint TD	II	547491	Repair blowoff Eagle hill	26.59
620000	24	7/28/2009	Mat and Sup Maint TD	PV	42280911	Lexington Quarry Co	626.78
620000	24	7/28/2009	Mat and Sup Maint TD	PV	42281007	Lexington Quarry Co	535.89
620000	24	7/28/2009	Mat and Sup Maint TD	PV	42281239	Ogden Enterprises	775.00
620000	24	7/28/2009	Mat and Sup Maint TD	PV	42281541	Smith Blair Inc 120001 - REMIT	341.27
675000	24	7/28/2009	Misc Maint TD	PV	42280874	Saf ti co Inc - PO/REMIT	29.26
675000	24	7/28/2009	Misc Maint TD	PV	42280875	Saf ti co Inc - PO/REMIT	111.30
675000	24	7/28/2009	Misc Maint TD	PV	42281031	Scott Gross Co Inc	629.64
675000	24	7/28/2009	Misc Maint TD	PV	42281034	Scott Gross Co Inc	930.15
675000	24	7/28/2009	Misc Maint TD	PV	42281038	Saf ti co Inc - PO/REMIT	159.00
675000	24	7/28/2009	Misc Maint TD	PV	42281043	Saf ti co Inc - PO/REMIT	81.62
675000	24	7/28/2009	Misc Maint TD	PV	42281091	Scott Gross Co Inc	699.60
675000	24	7/28/2009	Misc Maint TD	PV	42281190	Scott Gross Co Inc	1,033.50
675000	24	7/28/2009	Misc Maint TD	PV	42281200	Scott Gross Co Inc	466.40
675650	24	7/28/2009	Paving/Backfill TD	PV	42281202	HG Wilson & Sons Contractors I	13,402.10
675650	24	7/28/2009	Paving/Backfill TD	PV	42281339	D & K Meter and Hydrant Repair	825.00
716121		7/28/2009	M&J Expenses-Outside	PV	42281218	CI Thornburg Co Inc	4,770.00
401110		7/29/2009	Res Sales Billed	JE	30891590	KY CIS POST GL BATCH	-182,497.92
401210		7/29/2009	Com Sales Billed	JE	30891590	KY CIS POST GL BATCH	-16,156.09
401510		7/29/2009	Pub Auth Billed	JE	30891590	KY CIS POST GL BATCH	-288.33
403104		7/29/2009	Oth Rev-NSF Check Charge	JE	30891590	KY CIS POST GL BATCH	-156.00
403105		7/29/2009	Oth Rev-Appl/Initiate Serv Fee	JE	30891590	KY CIS POST GL BATCH	-2,808.00
403107		7/29/2009	Oth Rev-Reconnection Charges	JE	30891590	KY CIS POST GL BATCH	-2,028.00
501200	1305	7/29/2009	Labor Oper WT Super/Eng	JE	30891383	Labor Accrual July 2007	4,466.75
501200	14	7/29/2009	Labor Oper TD	JE	30891383	Labor Accrual July 2007	4,466.75
501200	1405	7/29/2009	Labor Oper TD Super/Eng	JE	30891383	Labor Accrual July 2007	4,466.75
501200	16	7/29/2009	Labor Oper AG	JE	30891383	Labor Accrual July 2007	115,242.15
504100	16	7/29/2009	Group Ins Oper AG	JE	105	Rec monthly Allmerica Pmt	-365.20
507100	16	7/29/2009	401k Oper AG	JE	30891351	401K Accr July 2009	2,807.82
508101	16	7/29/2009	DCP Oper AG	JE	30891352	DCP Accrual July 2009	2,449.29
515100	14	7/29/2009	Purch Power TD	EE	3842188	KENTUCKY UTILITIES COMPANY	40.58
515100	12	7/29/2009	Purch Power P	EE	3842195	KENTUCKY UTILITIES COMPANY	1,725.78
515100	14	7/29/2009	Purch Power TD	EE	3842196	KENTUCKY UTILITIES COMPANY	40.44
515100	14	7/29/2009	Purch Power TD	EE	3842201	KENTUCKY UTILITIES COMPANY	12.80
518000	13	7/29/2009	Chemicals WT	ID	547656	Owenton WTP June 09	16,303.29
518000	13	7/29/2009	Chemicals WT	ID	547659	Owenton WWTP July 09	1,195.99
518000	13	7/29/2009	Chemicals WT	PD	42282814	Kemira Water Solutions Inc - A	-4,337.95
518001	AWSI	7/29/2009	Chemicals Carbon AWSI	PV	42282502	American Anglian Environmental	3,872.29
520100	14	7/29/2009	M & S Oper TD	EE	3842188	KENTUCKY UTILITIES COMPANY	12.81
520100	14	7/29/2009	M & S Oper TD	PV	42282422	Neptune Technology - ALL USE R	544.10
535000	15	7/29/2009	Contr Svc-Other Oper CA	PV	42282305	Garda CL Central Inc	497.55
535000	14	7/29/2009	Contr Svc-Other Oper TD	PV	42282525	Christopher Excavating	825.00
535000	16	7/29/2009	Contr Svc-Other Oper AG	PV	42282525	Christopher Excavating	1,740.00
535000	13	7/29/2009	Contr Svc-Other Oper WT	PV	42282525	Christopher Excavating	16,890.00
536000	13	7/29/2009	Contr Svc-Lab Testing Oper WT	PV	42282508	Fouser Environmental Services	70.00
536000	13	7/29/2009	Contr Svc-Lab Testing Oper WT	PV	42282512	Fouser Environmental Services	350.00
550000	14	7/29/2009	Trans Oper TD	PV	42282542	USA Blue Book	11.66
550000	14	7/29/2009	Trans Oper TD	PV	42282548	Grainger - ALL USE REMIT	8.54
550000	14	7/29/2009	Trans Oper TD	PV	42282561	Grainger - ALL USE REMIT	102.24
550000	16	7/29/2009	Trans Oper AG	PV	42282565	Bridgestone Americas Inc	644.11
570100	15	7/29/2009	Uncollectible Accounts	JE	30891590	KY CIS POST GL BATCH	-239.97
575000	14	7/29/2009	Misc Oper TD	PV	42282542	USA Blue Book	201.39
575000	14	7/29/2009	Misc Oper TD	PV	42282545	Grainger - ALL USE REMIT	967.32
575000	14	7/29/2009	Misc Oper TD	PV	42282546	Grainger - ALL USE REMIT	453.21
575000	14	7/29/2009	Misc Oper TD	PV	42282549	USA Blue Book	187.80
575000	14	7/29/2009	Misc Oper TD	PV	42282559	CI Thornburg Co Inc	51.94

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
575000	14	7/29/2009	Misc Oper TD	PV	42282562	CI Thornburg Co Inc	52.09
575000	14	7/29/2009	Misc Oper TD	PV	42282563	Grainger - ALL USE REMIT	84.52
575275	16	7/29/2009	Discounts Available	PK	62056924	USA Blue Book	-1.88
575275	16	7/29/2009	Discounts Available	PK	62056925	US Pipe & Foundry Co - REMIT	-64.72
575275	16	7/29/2009	Discounts Available	PK	62056929	Mueller Co - ALL USE PO/REMIT	-7.58
575320	14	7/29/2009	Electricity TD	EE	3843560	KENTUCKY UTILITIES COMPANY	13.18
575320	14	7/29/2009	Electricity TD	PV	42282307	KY Utilities	28.88
575500	13	7/29/2009	Janitorial WT	PV	42282525	Christopher Excavating	2,875.00
575500	14	7/29/2009	Janitorial TD	PV	42282550	Grainger - ALL USE REMIT	98.00
575545	13	7/29/2009	Lab Supplies WT	PV	42282460	VWR International Inc-PO/REMIT	278.24
575545	13	7/29/2009	Lab Supplies WT	PV	42282463	VWR International Inc-PO/REMIT	341.56
575625	16	7/29/2009	Overnight Shipping AG	PV	42282519	United Parcel Service	11.97
620000	21	7/29/2009	Mat and Sup Maint SS	PV	42282432	TURNER'S MACHINE SHOP INC - AP	253.00
620000	21	7/29/2009	Mat and Sup Maint SS	PV	42282454	C B Construction Co	1,000.00
620000	24	7/29/2009	Mat and Sup Maint TD	PV	42282540	US Pipe & Foundry Co - REMIT	1,702.36
620000	24	7/29/2009	Mat and Sup Maint TD	PV	42282553	Ferguson SAC - ALL USE REMIT	113.54
620000	24	7/29/2009	Mat and Sup Maint TD	PV	42282558	Ford Meter Box Co Inc - ALL US	620.57
675650	24	7/29/2009	Paving/Backfill TD	PV	42282243	HG Wilson & Sons Contractors I	819.60
401110		7/30/2009	Res Sales Billed	JE	30891693	KY CIS POST GL BATCH	-4,593.29
401210		7/30/2009	Com Sales Billed	JE	30891693	KY CIS POST GL BATCH	-272.04
402110		7/30/2009	Dom WW Serv Billed	JE	30891693	KY CIS POST GL BATCH	-34.54
403104		7/30/2009	Oth Rev-NSF Check Charge	JE	30891693	KY CIS POST GL BATCH	-60.00
403105		7/30/2009	Oth Rev-App/Initiate Serv Fee	JE	30891693	KY CIS POST GL BATCH	-1,530.00
403107		7/30/2009	Oth Rev-Reconnection Charges	JE	30891693	KY CIS POST GL BATCH	-52.00
508200	16	7/30/2009	ESPP Oper AG	JE	30891605	Accrue ESPP Expense Jul 2009	577.04
511100	13	7/30/2009	Waste Disposal Exp WT	ID	548266	Chemical Issues RRS July 2009	2,856.73
511100	13	7/30/2009	Waste Disposal Exp WT	ID	548313	Chemical Issues KRS July 2009	5,077.30
518000	13	7/30/2009	Chemicals WT	IR	548219	Return To Stock Rockwell 7/09	-292.56
518000	13	7/30/2009	Chemicals WT	ID	548250	Chem.issues Rockwell July,09	345.77
518000	13	7/30/2009	Chemicals WT	ID	548266	Chemical Issues RRS July 2009	59,872.79
518000	13	7/30/2009	Chemicals WT	ID	548313	Chemical Issues KRS July 2009	121,209.71
550000	16	7/30/2009	Trans Oper AG	ST	30891565	SABRIX VENDOR TAX COMPARE	4.44
570100	15	7/30/2009	Uncollectible Accounts	JE	30891693	KY CIS POST GL BATCH	37,566.16
575000	14	7/30/2009	Misc Oper TD	TC	30891469	AT&T	47.53
575000	14	7/30/2009	Misc Oper TD	ST	30891565	SABRIX VENDOR TAX COMPARE	.71
575000	14	7/30/2009	Misc Oper TD	ST	30891568	SABRIX NO TAX CHARGED ACR	23.35
575275	16	7/30/2009	Discounts Available	PK	62056941	Mueller Co - ALL USE PO/REMIT	-16.11
575740	16	7/30/2009	Telephone AG	TC	30891404	Berry	108.16
575740	15	7/30/2009	Telephone CA	TC	30891432	Windstream	49.60
620000	21	7/30/2009	Mat and Sup Maint SS	ST	30891565	SABRIX VENDOR TAX COMPARE	12.00
620000	24	7/30/2009	Mat and Sup Maint TD	ST	30891568	SABRIX NO TAX CHARGED ACR	139.37
620000	24	7/30/2009	Mat and Sup Maint TD	PV	42284254	USA Blue Book	427.24
620000	24	7/30/2009	Mat and Sup Maint TD	PD	42284255	USA Blue Book	-301.02
716121		7/30/2009	M&J Expenses-Outside	JN	30891880	BPCOR Pcard error rcls	18.50
716121		7/30/2009	M&J Expenses-Outside	JN	30891985	BPCOR Rcls to exp	214.56
401110		7/31/2009	Res Sales Billed	JE	120711	Revenue Adj for Cancel/Rebill	28,213.73
401120		7/31/2009	Res Sales Unbilled	JE	120710	KY Discretionary Unbilled Adj	178,073.00
401120		7/31/2009	Res Sales Unbilled	JE	30891715	UNBILLED REVENUE	-2,225,909.78
401220		7/31/2009	Com Sales Unbilled	JE	120710	KY Discretionary Unbilled Adj	93,821.00
401220		7/31/2009	Com Sales Unbilled	JE	30891715	UNBILLED REVENUE	-1,172,763.61
401320		7/31/2009	Ind Sales Unbilled	JE	120710	KY Discretionary Unbilled Adj	10,165.00
401320		7/31/2009	Ind Sales Unbilled	JE	30891715	UNBILLED REVENUE	-127,067.05
401460		7/31/2009	Priv Fire Unbilled	JE	30891715	UNBILLED REVENUE	-19,290.01
401520		7/31/2009	Pub Auth Unbilled	JE	30891715	UNBILLED REVENUE	-356,803.46
401620		7/31/2009	Sales for Resale Unbilled	JE	30891715	UNBILLED REVENUE	-113,813.73
401630	AW12	7/31/2009	Sale for Resale AW09	JE	120704	Owenton A&G	-1,025.29
403102		7/31/2009	Oth Rev-Rents Water Property	JE	30892192	7/09 Rent,phone&indirect costs	-1,193.00
403103		7/31/2009	Oth Rev-Collect for Others	JE	50	Accrue Sewer & Landfill Rev	-140.55
501200	1305	7/31/2009	Labor Oper WT Super/Eng	JE	30892611	FASTR - ALLOCATION KY_ALLEXP2	-882.79
501200	13	7/31/2009	Labor Oper WT	JE	30892611	FASTR - ALLOCATION KY_ALLEXP2	-158.97
501210	1305	7/31/2009	Labor NS OT WT Super/Eng	JE	30892611	FASTR - ALLOCATION KY_ALLEXP2	-239.38
501716	16	7/31/2009	Comp Exp-Options	JE	30891884	Accrue RSU & Opt Exp Jul09	617.00
501718	16	7/31/2009	Comp Exp-RSU's	JE	30891884	Accrue RSU & Opt Exp Jul09	551.00
504100	1	7/31/2009	Group Insurance - Cap Credits	T1	34206	Payroll Disbursement Entries	-59,524.42
504100	16	7/31/2009	Group Ins Oper AG	T1	34206	Payroll Disbursement Entries	-8,996.96
504100	1	7/31/2009	Group Insurance - Cap Credits	T1	34240	Payroll Disbursement Entries	-271.41
504100	16	7/31/2009	Group Ins Oper AG	JE	30892212	Adjust Accr Ins for July 09	-5,154.74
504100	16	7/31/2009	Group Ins Oper AG	JE	30892611	FASTR - ALLOCATION KY_ALLEXP2	-48.82
505100	1	7/31/2009	PBOP Cap Credits	T1	34206	Payroll Disbursement Entries	-37,701.68
506100	16	7/31/2009	Pension Oper AG	JR	2002	Pension Cost Allocation 7/09	139,476.59
506100	1	7/31/2009	Pension - Cap Credits	T1	34206	Payroll Disbursement Entries	-51,220.96
507100	16	7/31/2009	401k Oper AG	JE	30892611	FASTR - ALLOCATION KY_ALLEXP2	-7.66
510100	11	7/31/2009	Purchased Water-Outside	JE	205	Purchased Water Accrual 07.09	1,140.00
510100	11	7/31/2009	Purchased Water-Outside	PV	42284575	Winchester Municipal Utilities	4,316.85
510110	AW12	7/31/2009	Purch Water AW12	JE	120704	Owenton Wastewater Revenue 07.	1,025.29
511100	13	7/31/2009	Waste Disposal Exp WT	JE	155	Power Accrual for East and PA	102.87
511100	13	7/31/2009	Waste Disposal Exp WT	JR	30059984	Periodic Waste Disposal Accrual	4,167.00
511200	13	7/31/2009	Amort Waste Disp Exp	JE	120712	Amort of Waste Disp KY River	7,692.83
511200	13	7/31/2009	Amort Waste Disp Exp	JE	120713	Amortize Non Rev & 1 mo Sludge	7,692.79
515100	13	7/31/2009	Purch Power WT	JE	155	Power Accrual for East and PA	-19,380.07
515100	12	7/31/2009	Purch Power P	JE	155	Power Accrual for East and PA	-1,232.96
515100	14	7/31/2009	Purch Power TD	JE	155	Power Accrual for East and PA	36.98
515100	13	7/31/2009	Purch Power WT	JE	157	Manual Power Accrual Adj	28,024.64
515100	13	7/31/2009	Purch Power WT	JE	120714	Add'l PTP5 Accrual KY Fac Fee	27,362.32

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
518001	AWSI	7/31/2009	Chemicals Carbon AWSI	JE	160	Accr Inv Rec but not yet appro	3,550.41
520100	14	7/31/2009	M & S Oper TD	JE	130	KY UNMAPPED PCARD ACCRUAL0709	-916.17
520100	13	7/31/2009	M & S Oper WT	JE	130	KY UNMAPPED PCARD ACCRUAL0709	-175.17
520100	16	7/31/2009	M & S Oper AG	JE	130	KY UNMAPPED PCARD ACCRUAL0709	112.08
520100	14	7/31/2009	M & S Oper TD	JE	155	Power Accrual for East and PA	-59.46
520100	16	7/31/2009	M & S Oper AG	CC	6192	KENTUCKY LIGHTING AND SU	118.96
520100	13	7/31/2009	M & S Oper WT	CC	6192	HACH COMPANY	398.75
520100	14	7/31/2009	M & S Oper TD	CC	6192	OWEN COUNTY BLDG SUPPLY	1,463.31
520100	16	7/31/2009	M & S Oper AG	CC	6201	WAL-MART	164.68
520100	16	7/31/2009	M & S Oper AG	JE	120701	Recls P-Card Errors to Prop Ac	9.96
520100	14	7/31/2009	M & S Oper TD	JE	120701	Recls P-Card Errors to Prop Ac	937.27
532100	16	7/31/2009	Contr Svc-Audit Fees Oper AG	JE	201	Exp PWC Out of Pocket Fees	147.00
532100	16	7/31/2009	Contr Svc-Audit Fees Oper AG	JE	275	Amort PWC Audit Fee 09-10	8,849.58
533000	16	7/31/2009	Contr Svc-Legal Oper AG	JE	175	Accrue for Unbilled Legal Fees	-2,524.62
533000	16	7/31/2009	Contr Svc-Legal Oper AG	JR	30059967	King & Spalding Legal Fees	34.07
534600	16	7/31/2009	Mmgt Fees-Corporate	JB	30892518	CP	2,167.23
534601	16	7/31/2009	Mmgt Fees-External Affairs/Com	JB	30892518	CP	33,057.94
534602	16	7/31/2009	Mmgt Fees-Finance	JB	30892518	CP	83,374.42
534603	16	7/31/2009	Mmgt Fees-Human Resources	JB	30892518	CP	25,782.62
534604	16	7/31/2009	Mmgt Fees-Legal	JB	30892518	CP	27,130.25
534605	16	7/31/2009	Mmgt Fees-Operations Svcs	JB	30892518	CP	24,354.70
534606	16	7/31/2009	Mmgt Fees-Property	JB	30892518	CP	35,804.61
534607	16	7/31/2009	Mmgt Fees-Business Development	JB	30892518	CP	18,047.22
534608	16	7/31/2009	Mmgt Fees-Bus Transformation	JB	30892518	CP	-342.58
534609	16	7/31/2009	Mmgt Fees-Audit	JB	30892518	CP	4,244.38
534610	16	7/31/2009	Mmgt Fees-Regulatory	JB	30892518	CP	2,306.07
534611	16	7/31/2009	Mmgt Fees-Inv Relations	JB	30892518	CP	1,417.19
534615	16	7/31/2009	SSC-Shrd Bus Srv Fees	JB	30892518	CP	60,280.30
534625	16	7/31/2009	CSC-Shrd Bus Srv Fees	JB	30892518	CP	159,701.94
534635	16	7/31/2009	ITS-Shrd Bus Srv Fees	JB	30892518	CP	127,077.51
534645	16	7/31/2009	Procure-Shrd Bus Srv Fees	JB	30892518	CP	8,042.80
534655	16	7/31/2009	Lab-Shrd Bus Srv Fees	JB	30892518	CP	16,492.32
534665	16	7/31/2009	BSC-Shrd Bus Srv Fees	JB	30892518	CP	4,177.17
534701	16	7/31/2009	Mmgt Fees-Regulated Operations	JB	30892518	CP	89,970.30
535000	16	7/31/2009	Contr Svc-Other Oper AG	JE	160	Accr Inv Rec but not yet appro	514.17
535000	15	7/31/2009	Contr Svc-Other Oper CA	JE	410	ED Telephone Accl July 09	633.08
535000	16	7/31/2009	Contr Svc-Other Oper AG	JE	600	Accrue Goods/Serv Rec not Inv	1,710.00
535000	14	7/31/2009	Contr Svc-Other Oper TD	JE	600	Accrue Goods/Serv Rec not Inv	10,793.25
535000	13	7/31/2009	Contr Svc-Other Oper WT	JE	600	Accrue Goods/Serv Rec not Inv	13,560.00
535000	16	7/31/2009	Contr Svc-Other Oper AG	CC	6192	COMMONWEALTH COMMUNICATIO	177.98
535000	15	7/31/2009	Contr Svc-Other Oper CA	CC	6192	KEN TYSON PLUMBING	997.74
535000	16	7/31/2009	Contr Svc-Other Oper AG	JE	120701	Recls P-Card Errors to Prop Ac	148.40
535000	16	7/31/2009	Contr Svc-Other Oper AG	JE	17070209	Accr PWC Contract Services	8,144.50
535000	13	7/31/2009	Contr Svc-Other Oper WT	JR	30059979	Hach Co. - Maintenance	4,684.42
535000	16	7/31/2009	Contr Svc-Other Oper AG	JB	30892518	CP	58.49
535000	14	7/31/2009	Contr Svc-Other Oper TD	JE	30892611	FASTR - ALLOCATION KY_ALLEXP2	-117.16
535000	13	7/31/2009	Contr Svc-Other Oper WT	JE	30892611	FASTR - ALLOCATION KY_ALLEXP2	594.19
535000	14	7/31/2009	Contr Svc-Other Oper TD	PV	42284597	Ken Tyson Plumbing	2,058.67
535001	15	7/31/2009	Contr Svc-Temp Empl Oper CA	JE	160	Accr Inv Rec but not yet appro	1,216.10
535001	15	7/31/2009	Contr Svc-Temp Empl Oper CA	PV	42284541	Volt Services Group	596.76
535001	15	7/31/2009	Contr Svc-Temp Empl Oper CA	PV	42284631	Volt Services Group	624.00
535001	15	7/31/2009	Contr Svc-Temp Empl Oper CA	PV	42284638	Volt Services Group	624.00
535001	15	7/31/2009	Contr Svc-Temp Empl Oper CA	PV	42284643	Volt Services Group	624.00
535001	15	7/31/2009	Contr Svc-Temp Empl Oper CA	PV	42285520	Volt Services Group	556.00
536000	13	7/31/2009	Contr Svc-Lab Testing Oper WT	JE	30892611	FASTR - ALLOCATION KY_ALLEXP2	-730.00
541400	16	7/31/2009	Rents-Equipment Oper AG	JR	30059975	Amortize Oce Imag Copier Lease	199.34
541400	16	7/31/2009	Rents-Equipment Oper AG	JR	30059976	Dyntek Services	161.47
541400	16	7/31/2009	Rents-Equipment Oper AG	JE	30892192	7/09 Rent.phone&indirect costs	-12.00
550000	16	7/31/2009	Trans Oper AG	JE	130	KY UNMAPPED PCARD ACCRUAL0709	-9.77
550000	14	7/31/2009	Trans Oper TD	CC	6192	BEST BUY MHT	257.53
550000	16	7/31/2009	Trans Oper AG	CC	6192	CLEAN SWEEP CAR WASH	489.65
550000	1	7/31/2009	Trans - Cap Credits	T1	34206	Payroll Disbursement Entries	-25,062.92
550000	1	7/31/2009	Trans - Cap Credits	T1	34240	Payroll Disbursement Entries	-114.28
550001	16	7/31/2009	Trans Oper AG Lease Cost	JE	217	Accr 7/09 ARI Fuel/Maint/Gen	16.71
550002	16	7/31/2009	Trans Oper AG Lease Fuel	JE	217	Accr 7/09 ARI Fuel/Maint/Gen	11,612.49
550003	16	7/31/2009	Trans Oper AG Lease Maint	JE	217	Accr 7/09 ARI Fuel/Maint/Gen	5,832.13
556000	16	7/31/2009	Ins Vehicle Oper AG	JR	2	Amortize Prepaid Insurance	3,199.49
557000	16	7/31/2009	Ins Gen Liab Oper AG	JR	2	Amortize Prepaid Insurance	29,383.94
558000	16	7/31/2009	Ins Work Comp AG	JR	2	Amortize Prepaid Insurance	14,698.74
558000	1	7/31/2009	Ins Work Comp Cap Credits	T1	34206	Payroll Disbursement Entries	-6,265.77
558000	1	7/31/2009	Ins Work Comp Cap Credits	T1	34240	Payroll Disbursement Entries	-28.57
559000	16	7/31/2009	Ins Other Oper AG	JR	2	Amortize Prepaid Insurance	13,348.30
559000	16	7/31/2009	Ins Other Oper AG	JE	120708	True Up Prepd Ins 07.09	36.18
566100	16	7/31/2009	Reg Comm Amort Rate Case	JR	30059957	Deferred Rate Case Expense	12,443.21
566100	16	7/31/2009	Reg Comm Amort Rate Case	JR	30059987	Deferred Rate Case Expense	11,360.09
566200	16	7/31/2009	Reg Comm Amort Depr Study	JR	30059961	DDA - Cost of Service Study	798.61
566200	16	7/31/2009	Reg Comm Amort Depr Study	JR	30059971	DDA - Depreciation Study	500.09
570100	15	7/31/2009	Uncollectible Accounts	JE	100	Adj Allow for Dbtfl Accts 7.09	42,577.99
570100	16	7/31/2009	Uncollectible Accts-MI's	JE	260	Adj Allow for Doubtful Misc AI	-2,562.28
570100	16	7/31/2009	Uncollectible Accounts	JE	30891804	KY CIS POST GL BATCH	-789.00
575000	13	7/31/2009	Misc Oper WT	JE	130	KY UNMAPPED PCARD ACCRUAL0709	-1,284.91
575000	15	7/31/2009	Misc Oper CA	JE	130	KY UNMAPPED PCARD ACCRUAL0709	-320.68
575000	16	7/31/2009	Misc Oper AG	JE	130	KY UNMAPPED PCARD ACCRUAL0709	7.97
575000	12	7/31/2009	Misc Oper P	JE	130	KY UNMAPPED PCARD ACCRUAL0709	358.95

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
575000	14	7/31/2009	Misc Oper TD	JE	130	KY UNMAPPED PCARD ACCRUAL0709	467.39
575000	16	7/31/2009	Misc Oper AG	JE	160	Accr Inv Rec but not yet appro	-10,773.54
575000	14	7/31/2009	Misc Oper TD	JE	410	ED Telephone Accl July 09	-12.55
575000	13	7/31/2009	Misc Oper WT	CC	6192	YOUR FRAME OF MIND	469.62
575000	14	7/31/2009	Misc Oper TD	CC	6192	SEARS.COM	858.47
575000	16	7/31/2009	Misc Oper AG	CC	6192	MICHLER FLORIST	1,161.48
575000	16	7/31/2009	Misc Oper AG	JE	120701	Recls P-Card Errors to Prop Ac	632.80
575000	13	7/31/2009	Misc Oper WT	JE	30892611	FASTR - ALLOCATION KY_ALLEXP2	-279.79
575000	14	7/31/2009	Misc Oper TD	PV	42284663	USA Blue Book	133.12
575001	16	7/31/2009	Misc Oper Exp AG Consol	RI	10130950	Kentucky American Water Co	-11.00
575002	16	7/31/2009	Misc General Office	CC	6192	DOUGLAS TIRE SERVICE LLC	978.40
575100	16	7/31/2009	Bank Service Charges AG	JE	105	LTD PRINC & INT PAYMENTS	.17
575100	15	7/31/2009	Bank Service Charges CA	JE	140	Mellon Bank Fee Accrual	19,287.62
575100	15	7/31/2009	Bank Service Charges CA	JE	141	CheckFree Bank Fee July	151.54
575200	15	7/31/2009	Collection Agencies CA	JE	30738	GC Services Jun & July Accrual	9,452.33
575200	15	7/31/2009	Collection Agencies CA	JE	120703	Recls & True Up Coll Agenc Rfd	-27.70
575200	15	7/31/2009	Collection Agencies CA	JE	30892193	07/31/09 TWS activity upload	-68.90
575200	15	7/31/2009	Collection Agencies CA	PV	42284735	GC Services Limited Partnership	2,924.60
575200	15	7/31/2009	Collection Agencies CA	PV	42284995	Penn Credit Corp	991.86
575200	15	7/31/2009	Collection Agencies CA	PV	42285001	Penn Credit Corp	1,523.34
575240	16	7/31/2009	Co Dues/Membership Deduct	JR	30059962	Amortize AWWA Research Fees	1,517.61
575240	16	7/31/2009	Co Dues/Membership Deduct	PV	42285523	Sams Club	124.34
575242	16	7/31/2009	Co Dues Deduct AWWA	JR	30059969	AWWA Membership dues	614.83
575244	16	7/31/2009	Co Dues Deduct NAWC	JR	30059986	NAWC Membership Dues	3,141.70
575260	16	7/31/2009	Credit Line Fees	JR	30059966	JPMorgan Credit Line Fees	34.97
575261	AW46	7/31/2009	Credit Line Fees AW46	JE	125	Rec'd Mthly Trans Pd by AWCC	16,731.75
575261	AW46	7/31/2009	Credit Line Fees AW46	JE	129	ACCRUED CL FEES	-5,972.72
575261	AW46	7/31/2009	Credit Line Fees AW46	JE	130	ADJ ACCRUED CL FEES	-2,850.88
575275	16	7/31/2009	Discounts Available	PK	62056993	Ferguson SAC - ALL USE REMIT	-4.74
575280	16	7/31/2009	Dues/Membership Deduct	JR	30059978	Commerce Lexington Member Dues	416.67
575280	16	7/31/2009	Dues/Membership Deduct	JR	30059980	Kentucky League of Cities	416.67
575280	16	7/31/2009	Dues/Membership Deduct	JR	30059981	Calence LLC	341.51
575320	13	7/31/2009	Electricity WT	JE	155	Power Accrual for East and PA	48.21
575320	14	7/31/2009	Electricity TD	JE	155	Power Accrual for East and PA	187.80
575320	16	7/31/2009	Electricity AG	JE	155	Power Accrual for East and PA	784.15
575320	14	7/31/2009	Electricity TD	EE	3846287	OWEN ELECTRIC COOP INC	9.23
575320	16	7/31/2009	Electricity AG	JE	30892192	7/09 Rent,phone&indirect costs	-99.00
575340	16	7/31/2009	Employee Expenses AG	JE	130	KY UNMAPPED PCARD ACCRUAL0709	1,022.56
575340		7/31/2009	Empl Exp AG-P/R JE	CC	6192	KICC TICKET OFFICE	348.96
575340	16	7/31/2009	Employee Expenses AG	CC	6192	KENLAKE SRP	631.92
575340	16	7/31/2009	Employee Expenses AG	CC	6201	MARRIOTT LOUISVILLE DWNTN	231.93
575340	16	7/31/2009	Employee Expenses AG	CC	6205	CAPITOL REGION AIRPORT	739.40
575342	16	7/31/2009	Empl Exp Conf/Registration AG	CC	6192	INTELLIGENT CHANGE INITIA	439.00
575350	16	7/31/2009	Meals Deduct	JE	130	KY UNMAPPED PCARD ACCRUAL0709	-538.61
575350	16	7/31/2009	Meals Deduct	CC	6192	MR KABAB	698.68
575350	16	7/31/2009	Meals Deduct	CC	6201	CHEDDAR'S CASUAL CAFE	96.37
575350	16	7/31/2009	Meals Deduct	CC	6205	KFC-IB	78.89
575350	16	7/31/2009	Meals Deduct	JA	30892601	FASTR - ALLOC GAMTALLCO	-1,169.74
575351	16	7/31/2009	Meals Non Deduct	JA	30892601	FASTR - ALLOC GAMTALLCO	1,169.74
575480	14	7/31/2009	Heat - Oil/Gas TD	JE	155	Power Accrual for East and PA	-1,068.10
575480	16	7/31/2009	Heat - Oil/Gas AG	JE	155	Power Accrual for East and PA	-170.37
575480	16	7/31/2009	Heat - Oil/Gas AG	JE	30892192	7/09 Rent,phone&indirect costs	-9.00
575500	16	7/31/2009	Janitorial AG	JE	600	Accrue Goods/Serv Rec not Inv	691.00
575500	13	7/31/2009	Janitorial WT	JE	600	Accrue Goods/Serv Rec not Inv	2,430.00
575500	16	7/31/2009	Janitorial AG	JE	30892192	7/09 Rent,phone&indirect costs	-182.00
575545	13	7/31/2009	Lab Supplies WT	CC	6192	GIBSON LABORATORIES	3,549.47
575545	13	7/31/2009	Lab Supplies WT	JE	30892611	FASTR - ALLOCATION KY_ALLEXP2	-1,157.68
575620	16	7/31/2009	Office & Admin Supplies AG	JE	130	KY UNMAPPED PCARD ACCRUAL0709	-7.45
575620	15	7/31/2009	Office & Admin Supplies CA	JE	130	KY UNMAPPED PCARD ACCRUAL0709	1,017.14
575620	16	7/31/2009	Office & Admin Supplies AG	CC	6192	RACO INDUSTRIES LLC	107.34
575620	13	7/31/2009	Office & Admin Supplies WT	CC	6192	OFFICEMAX CT IN	370.30
575620	14	7/31/2009	Office & Admin Supplies TD	CC	6192	OFFICEMAX CT IN	1,666.41
575620	16	7/31/2009	Office & Admin Supplies AG	CC	6201	OFFICEMAX CT IN	-43.88
575620	14	7/31/2009	Office & Admin Supplies TD	CC	6201	OFFICEMAX CT IN	233.33
575620	16	7/31/2009	Office & Admin Supplies AG	JE	120701	Recls P-Card Errors to Prop Ac	81.07
575625	16	7/31/2009	Overnight Shipping AG	PV	42285524	United Parcel Service	206.93
575625	16	7/31/2009	Overnight Shipping AG	PV	42285546	United Parcel Service	364.59
575625	16	7/31/2009	Overnight Shipping AG	PV	42285547	United Parcel Service	450.75
575660	15	7/31/2009	Postage CA	JE	125	Rec'd Mthly Trans Pd by AWCC	46,752.57
575660	16	7/31/2009	Postage AG	JE	30892192	7/09 Rent,phone&indirect costs	64.00
575711	16	7/31/2009	Add'l Security Costs AG	JE	600	Accrue Goods/Serv Rec not Inv	3,383.84
575711	16	7/31/2009	Add'l Security Costs AG	PV	42285521	Murray Guard Inc-PO/REMIT	715.20
575711	16	7/31/2009	Add'l Security Costs AG	PV	42285522	Murray Guard Inc-PO/REMIT	2,668.64
575715	16	7/31/2009	Software Licenses & Support	JR	348	Amort RIA Insource CIS License	284.82
575715	16	7/31/2009	Software Licenses & Support	JR	30059963	Vesry Pro Expert Maint Program	527.88
575715	16	7/31/2009	Software Licenses & Support	JR	30059970	Amortize global support iconic	405.58
575715	16	7/31/2009	Software Licenses & Support	JR	30059983	Amortize Industrial Defender	113.21
575740	16	7/31/2009	Telephone AG	JE	410	ED Telephone Accl July 09	168.61
575740	15	7/31/2009	Telephone CA	JE	410	ED Telephone Accl July 09	1,220.39
575741	13	7/31/2009	Cell Phone WT	JE	410	ED Telephone Accl July 09	-271.28
575741	14	7/31/2009	Cell Phone TD	JE	410	ED Telephone Accl July 09	33.89
575741	16	7/31/2009	Cell Phone AG	JE	410	ED Telephone Accl July 09	229.14
575741	16	7/31/2009	Cell Phone AG	CC	6192	VERIZON WRLS M4379-	47.69
575741	14	7/31/2009	Cell Phone TD	JE	39996	Rec Telecom Credit Rec	33.89

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
575790	16	7/31/2009	Trustee Fees AG	JE	120709	Recls BONY Admin & Vertex PPD	333.33
575820	13	7/31/2009	Uniforms WT	CC	6192	UFIRST LAUNDRY SVCS	142.05
575820	14	7/31/2009	Uniforms TD	CC	6192	UFIRST LAUNDRY SVCS	966.59
575830	16	7/31/2009	Wtr & Waste Wtr Exp AG	JE	30892192	7/09 Rent,phone&indirect costs	-4.00
575830	16	7/31/2009	Wtr & Waste Wtr Exp AG	PV	42284588	Kentucky American Water	9.54
575830	16	7/31/2009	Wtr & Waste Wtr Exp AG	PV	42284614	Kentucky American Water	40.07
575830	16	7/31/2009	Wtr & Waste Wtr Exp AG	PV	42284621	Kentucky American Water	103.03
575998	16	7/31/2009	PCard Undistributed	JE	130	KY UNMAPPED PCARD ACCRUAL0709	-877.90
575998	16	7/31/2009	PCard Undistributed	CC	6192	WAL-MART	1,010.38
575998	16	7/31/2009	PCard Undistributed	JE	120701	Recls P-Card Errors to Prop Ac	-1,809.50
620000	21	7/31/2009	Mat and Sup Maint SS	JE	130	KY UNMAPPED PCARD ACCRUAL0709	-618.17
620000	24	7/31/2009	Mat and Sup Maint TD	JE	130	KY UNMAPPED PCARD ACCRUAL0709	-422.41
620000	23	7/31/2009	Mat and Sup Maint WT	JE	130	KY UNMAPPED PCARD ACCRUAL0709	1,812.54
620000	24	7/31/2009	Mat and Sup Maint TD	CC	6192	OWEN COUNTY BLDG SUPPLY	68.14
620000	21	7/31/2009	Mat and Sup Maint SS	CC	6192	OWEN COUNTY BLDG SUPPLY	135.23
620000	21	7/31/2009	Mat and Sup Maint SS	CC	6201	JIFFY FASTENING SYSTEMS I	8.40
620000	24	7/31/2009	Mat and Sup Maint TD	IR	548498	Inventory Return	-1,262.93
620000	24	7/31/2009	Mat and Sup Maint TD	II	548521	Inventory Issue-Stk E & D	8,060.71
620000	21	7/31/2009	Mat and Sup Maint SS	OV	10272998	Neptune Technology Inc - PO ON	10,239.60
620000	26	7/31/2009	Mat and Sup Maint AG	JR	30009705	Amort Microsoft License & Main	2,485.83
620000	24	7/31/2009	Mat and Sup Maint TD	ST	30891674	SABRIX NO TAX CHARGED ACR	7.57
620000	24	7/31/2009	Mat and Sup Maint TD	PV	42284666	Hayes Pipe Supply Inc-PO/REMIT	1,227.99
675000	24	7/31/2009	Misc Maint TD	CC	6192	SUNBELT RENTALS #01 OF	66.46
675000	23	7/31/2009	Misc Maint WT	CC	6192	CHEMTRAC SYSTEMS INC	485.00
675000	26	7/31/2009	Misc Maint AG	JE	120709	Recls BONY Admin & Vertex PPD	-10,740.00
675000	26	7/31/2009	Misc Maint AG	JR	30059974	Amortize ECIS Extended Support	3,580.00
675050	23	7/31/2009	Amort Def Maint WT	JR	30009642	amtz m959	137.65
675050	23	7/31/2009	Amort Def Maint WT	JR	30009644	amtz m965	685.80
675050	23	7/31/2009	Amort Def Maint WT	JR	30009646	amtz prog maint	414.62
675050	23	7/31/2009	Amort Def Maint WT	JR	30009649	amtz m1039	1,281.93
675050	23	7/31/2009	Amort Def Maint WT	JR	30009653	amtz hydro #8	1,131.92
675050	23	7/31/2009	Amort Def Maint WT	JR	30009657	amtz prog maint	1,076.39
675050	24	7/31/2009	Amort Def Maint TD	JR	30009659	amort M1061 Hume Rd Tank	2,149.90
675050	23	7/31/2009	Amort Def Maint WT	JR	30009660	AMTZ HYDROTR #3	1,000.67
675050	23	7/31/2009	Amort Def Maint WT	JR	30009670	M1011 AMTZ HYDROTREATER #5	1,004.87
675050	24	7/31/2009	Amort Def Maint TD	JR	30009688	Paint Hydrotreater #1	1,469.26
675050	24	7/31/2009	Amort Def Maint TD	JR	30009689	Paint Hydrotreater #2	1,800.99
675050	24	7/31/2009	Amort Def Maint TD	JR	30009691	Repair Cox Street Tank	416.66
675050	24	7/31/2009	Amort Def Maint TD	JR	30009697	Amtz York Street Tank M1104	276.13
675050	23	7/31/2009	Amort Def Maint WT	JR	30009753	M1038 Paint Hydro Treater	1,244.41
675050	23	7/31/2009	Amort Def Maint WT	JR	30059958	Amortize Programmed Maint	1,530.40
675050	24	7/31/2009	Amort Def Maint TD	JR	30059988	Amortize Programmed Maint	7,172.91
675050	23	7/31/2009	Amort Def Maint WT	JR	30059989	Amortize Programmed Maint	2,858.27
675110	26	7/31/2009	Maint Exp ARO/Net Neg Sal AG	DP	30890562	Monthly Depreciation Expense	127,155.76
675650	24	7/31/2009	Paving/Backfill TD	JE	120707	Mthly Paving & Sod Accrual Jul	32,852.05
675650	24	7/31/2009	Paving/Backfill TD	PV	42284549	HG Wilson & Sons Contractors I	7,276.10
680110		7/31/2009	Depr Exp-General	DP	30890562	Monthly Depreciation Expense	609,087.02
680120		7/31/2009	Depr Exp-Amort CIAC Tax	DP	30890562	Monthly Depreciation Expense	-21,865.95
680125		7/31/2009	Depr Exp-Amort CIAC Non Tax	DP	30890562	Monthly Depreciation Expense	-81,392.80
680300		7/31/2009	Amortization of UPAA	JU	907	Amort Tri Village/Elk Lake	697.33
680300		7/31/2009	Amortization of UPAA	JU	30009706	Amtz of Util Plant Acquis Adj	16.06
680300		7/31/2009	Amortization of UPAA	JU	30022689	Amort UPAA Boonesboro	1,087.57
680540		7/31/2009	Amort-Reg Asset AFUDC	JU	30092822	AMORTIZE AFUDC EQUITY	6,332.12
680600		7/31/2009	Amort-Prop Losses	JR	156	Amort source of supply project	4,756.67
680600		7/31/2009	Amort-Prop Losses	JE	120713	Amortize Non Rev & 1 mo Sludge	5,261.52
680600		7/31/2009	Amort-Prop Losses	JR	30009687	Bluegrass Water Project	29,592.34
680620		7/31/2009	Amort-Reg Asset	JU	30092823	UPA AMORTIZATION REG ASSET	575.00
685100		7/31/2009	Utility Reg Assessment Fee	JH	4	Amortize KY Prepaid PSC Fees	7,700.97
685200		7/31/2009	Property Taxes	JH	6	Accrue KY Property Tax	229,073.01
685325		7/31/2009	FICA	JE	30891644	FICA Tax Accrual July 2009	22,040.86
685325		7/31/2009	FICA	JE	30892611	FASTR - ALLOCATION KY_ALLEXP2	-95.92
690110		7/31/2009	FIT-Current	JE	705	JULY PROV FOR TAXES	-42,571.00
690210		7/31/2009	SIT-Current	JE	705	JULY PROV FOR TAXES	49,121.00
690630	2	7/31/2009	Def FIT-Reg Liab	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-12,287.74
690630	1	7/31/2009	Def FIT-Reg Asset	JT	30092822	CY2 Rec Amor Reg Asset/Lia	30,852.12
690650	2	7/31/2009	Def FIT-Other Liab	JE	705	JULY PROV FOR TAXES	786,793.00
690730	2	7/31/2009	Def SIT-Reg Liab	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-5,246.50
690730	1	7/31/2009	Def SIT-Reg Asset	JT	30092822	CY2 Rec Amor Reg Asset/Lia	5,626.88
690750	2	7/31/2009	Def SIT-Other Liab	JE	705	JULY PROV FOR TAXES	86,280.00
695220		7/31/2009	ITC Restored - 3%	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-637.67
695230		7/31/2009	ITC Restored - 4%	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-525.42
695240		7/31/2009	ITC Restored - 10%	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-5,903.33
705100		7/31/2009	AFUDC - Equity	F6	30892374	AFUDC Equity	-123,730.67
715111		7/31/2009	M&J Revenues-Outside	RI	10131035	Bluegrass Station Division-Rem	-1,277.97
715111		7/31/2009	M&J Revenues-Outside	RI	10131036	Bluegrass Station Division-Rem	-2,246.10
715111		7/31/2009	M&J Revenues-Outside	RI	10131040	Cumberland Hills Club House	-1,108.72
715111		7/31/2009	M&J Revenues-Outside	RI	10131041	Andover Golf & Country Club	-1,162.41
716121		7/31/2009	M&J Expenses-Outside	JE	160	Accr Inv Rec but not yet appro	11,769.50
716121		7/31/2009	M&J Expenses-Outside	JE	120707	Mthly Paving & Sod Accrual Jul	3,604.59
716121		7/31/2009	M&J Expenses-Outside	RI	10130947	Eirecom	-744.57
716122		7/31/2009	M&J Expenses-Inside	JE	30892611	FASTR - ALLOCATION KY_ALLEXP2	3,123.98
755100		7/31/2009	Amort UPAA	JU	908	Amortize Owenton Acquisition	-35.38
755201		7/31/2009	Amort PS Exp w/ mandatory	JR	1005	AMORT PREFERRED STOCK EXP	64.24
760200		7/31/2009	Other Income Deductions	JE	600	Accrue Goods/Serv Rec not Inv	20,000.00



ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
780100		7/31/2009	SIT-Other Inc & Ded Curr	JE	705	JULY PROV FOR TAXES	-240.00
790100		7/31/2009	FIT-Oth Inc & Ded-curr	JE	705	JULY PROV FOR TAXES	-176.00
810100		7/31/2009	Int LTD-Outside Reg	JE	103	INTEREST ACCRUAL	137,712.50
810100		7/31/2009	Int LTD-Outside Reg	JR	30059977	Amortize Gain on Loan Payoff	-10,875.79
810400	AW46	7/31/2009	Int LTD-Inside AW46	JE	103	INTEREST ACCRUAL	530,127.08
810400	AW46	7/31/2009	Int LTD-Inside AW46	JE	120705	Recls Int Exp to W/O BD120027	-291,567.71
820100		7/31/2009	Amort Debt Disc & Exp	JR	1003	Amortize Debt Expense-OUTSIDE	665.38
820110	AW46	7/31/2009	Amort DExp Inside AW46	JR	1007	Amortize debt Exp Inside	6,666.70
830100	AW46	7/31/2009	Interest STD Inside	JE	125	Rec'd Mthly Trans Pd by AWCC	22,936.81
850000		7/31/2009	AFUDC Debt	F0	30892373	AFUDC Debt	-61,813.19
860040		7/31/2009	Div Dec PS-Out w/ mand	JE	103	INTEREST ACCRUAL	31,762.50
860100		7/31/2009	Div Dec Pref Stk-Outside	JE	103	INTEREST ACCRUAL	-13,021.00
860100		7/31/2009	Div Dec Pref Stk-Outside	JE	105	LTD PRINC & INT PAYMENTS	19,531.50
401110		8/1/2009	Res Sales Billed	JE	120711	Revenue Adj for Cancel/Rebill	-28,213.73
401120		8/1/2009	Res Sales Unbilled	JE	120710	KY Discretionary Unbilled Adj	-178,073.00
401120		8/1/2009	Res Sales Unbilled	JE	30891715	UNBILLED REVENUE	2,225,909.78
401220		8/1/2009	Com Sales Unbilled	JE	120710	KY Discretionary Unbilled Adj	-93,821.00
401220		8/1/2009	Com Sales Unbilled	JE	30891715	UNBILLED REVENUE	1,172,763.61
401320		8/1/2009	Ind Sales Unbilled	JE	120710	KY Discretionary Unbilled Adj	-10,165.00
401320		8/1/2009	Ind Sales Unbilled	JE	30891715	UNBILLED REVENUE	127,067.05
401460		8/1/2009	Priv Fire Unbilled	JE	30891715	UNBILLED REVENUE	19,290.01
401520		8/1/2009	Pub Auth Unbilled	JE	30891715	UNBILLED REVENUE	356,803.46
401620		8/1/2009	Sales for Resale Unbilled	JE	30891715	UNBILLED REVENUE	113,813.73
403102		8/1/2009	Oth Rev-Rents Water Property	RR	10129403	Mconathy, William - Remit	-95.00
403102		8/1/2009	Oth Rev-Rents Water Property	RR	10130347	Cingular Wireless - El Paso, T	-2,546.99
403102		8/1/2009	Oth Rev-Rents Water Property	RR	10130476	Sprint Nextel	-2,000.00
501200	16	8/1/2009	Labor Oper AG	JE	30891383	Labor Accrual July 2007	-115,242.15
501200	1305	8/1/2009	Labor Oper WT Super/Eng	JE	30891383	Labor Accrual July 2007	-4,466.75
501200	14	8/1/2009	Labor Oper TD	JE	30891383	Labor Accrual July 2007	-4,466.75
501200	1405	8/1/2009	Labor Oper TD Super/Eng	JE	30891383	Labor Accrual July 2007	-4,466.75
504100	16	8/1/2009	Group Ins Oper AG	RR	10130220	Stokley, Susie	-128.34
504100	16	8/1/2009	Group Ins Oper AG	RR	10130221	Bailey, Dorothy - Remit	-395.00
504100	16	8/1/2009	Group Ins Oper AG	RR	10130259	Brown, Barbara K.	-50.00
504100	16	8/1/2009	Group Ins Oper AG	RR	10130366	Allen, Evvonna L.	-395.00
504100	16	8/1/2009	Group Ins Oper AG	RR	10130374	Gooch, Wilma J.	-395.00
504100	16	8/1/2009	Group Ins Oper AG	RR	10130496	Jones, Gene A.	-148.00
507100	16	8/1/2009	401k Oper AG	JE	30891351	401K Accr July 2009	-2,807.82
508101	16	8/1/2009	DCP Oper AG	JE	30891352	DCP Accrual July 2009	-2,449.29
515100	13	8/1/2009	Purch Power WT	JE	120714	Add'l PTP5 Accrual KY Fac Fee	-27,362.32
518001	AWSI	8/1/2009	Chemicals Carbon AWSI	JE	160	Accr Inv Rec but not yet appro	-3,550.41
535000	16	8/1/2009	Contr Svc-Other Oper AG	JE	160	Accr Inv Rec but not yet appro	-4,792.59
535001	15	8/1/2009	Contr Svc-Temp Empl Oper CA	JE	160	Accr Inv Rec but not yet appro	-1,216.10
550001	16	8/1/2009	Trans Oper AG Lease Cost	JE	217	Accr 7/09 ARI Fuel/Maint/Gen	-16.71
550002	16	8/1/2009	Trans Oper AG Lease Fuel	JE	217	Accr 7/09 ARI Fuel/Maint/Gen	-11,612.49
550003	16	8/1/2009	Trans Oper AG Lease Maint	JE	217	Accr 7/09 ARI Fuel/Maint/Gen	-5,832.13
575000	16	8/1/2009	Misc Oper AG	RR	10130478	Mulcahy Racing Stables LLC	-141.75
575000	14	8/1/2009	Misc Oper TD	ST	30891760	SABRIX NO TAX CHARGED ACR	7.99
575200	15	8/1/2009	Collection Agencies CA	JE	30738	GC Services Jun & July Accrual	-9,452.33
575261	AW46	8/1/2009	Credit Line Fees AW46	JE	130	ADJ ACCRUED CL FEES	2,850.88
575500	16	8/1/2009	Janitorial AG	PR	42285850	Hales Cleaning Service - ACH	2,765.00
575741	14	8/1/2009	Cell Phone TD	JE	410	ED Telephone Acrrl July 09	-141.32
575741	14	8/1/2009	Cell Phone TD	JE	39996	Rec Telecom Credit Rec	2,491.20
675650	24	8/1/2009	Paving/Backfill TD	JE	120707	Mthly Paving & Sod Accrual Jul	-32,852.05
685325		8/1/2009	FICA	JE	30891644	FICA Tax Accrual July 2009	-22,040.86
715111		8/1/2009	M&J Revenues-Outside	RR	10130368	Bluegrass Station Division-Rem	-8,784.17
716121		8/1/2009	M&J Expenses-Outside	JE	160	Accr Inv Rec but not yet appro	-11,769.50
716121		8/1/2009	M&J Expenses-Outside	JE	120707	Mthly Paving & Sod Accrual Jul	-3,604.59
760200		8/1/2009	Other Income Deductions	JE	600	Accrue Goods/Serv Rec not Inv	-20,000.00
401110		8/3/2009	Res Sales Billed	JE	30892106	KY CIS POST GL BATCH	-314,884.77
401210		8/3/2009	Com Sales Billed	JE	30892106	KY CIS POST GL BATCH	-137,723.28
401450		8/3/2009	Priv Fire Billed	JE	30892106	KY CIS POST GL BATCH	469.77
401510		8/3/2009	Pub Auth Billed	JE	30892106	KY CIS POST GL BATCH	-9,585.79
402110		8/3/2009	Dom WW Serv Billed	JE	30892106	KY CIS POST GL BATCH	-17.27
403104		8/3/2009	Oth Rev-NSF Check Charge	JE	30892106	KY CIS POST GL BATCH	-204.00
403105		8/3/2009	Oth Rev-App/Initiate Serv Fee	JE	30892106	KY CIS POST GL BATCH	-7,488.00
403107		8/3/2009	Oth Rev-Reconnection Charges	JE	30892106	KY CIS POST GL BATCH	-3,536.00
515100	14	8/3/2009	Purch Power TD	EE	3848056	KENTUCKY UTILITIES COMPANY	22.27
515100	12	8/3/2009	Purch Power P	EE	3848059	KENTUCKY UTILITIES COMPANY	91.74
570100	15	8/3/2009	Uncollectible Accounts	JE	30892106	KY CIS POST GL BATCH	-285.49
575275	16	8/3/2009	Discounts Available	PK	62056997	USA Blue Book	-3.46
575275	16	8/3/2009	Discounts Available	PK	62056998	US Pipe & Foundry Co - REMIT	-43.38
575275	16	8/3/2009	Discounts Available	PK	62057011	Ferguson SAC - ALL USE REMIT	-10.53
760200		8/3/2009	Other Income Deductions	PS	42286252	Friends of Raven Run Inc	10,000.00
760200		8/3/2009	Other Income Deductions	PS	42286253	Friends of Wolf Run Inc	8,850.00
401110		8/4/2009	Res Sales Billed	JE	30892308	KY CIS POST GL BATCH	-144,102.66
401210		8/4/2009	Com Sales Billed	JE	30892308	KY CIS POST GL BATCH	-117,559.51
401510		8/4/2009	Pub Auth Billed	JE	30892308	KY CIS POST GL BATCH	-797.51
402110		8/4/2009	Dom WW Serv Billed	JE	30892308	KY CIS POST GL BATCH	-29.72
403104		8/4/2009	Oth Rev-NSF Check Charge	JE	30892308	KY CIS POST GL BATCH	-144.00
403105		8/4/2009	Oth Rev-App/Initiate Serv Fee	JE	30892308	KY CIS POST GL BATCH	-4,108.00
403107		8/4/2009	Oth Rev-Reconnection Charges	JE	30892308	KY CIS POST GL BATCH	-3,198.00
504100	16	8/4/2009	Group Ins Oper AG	PS	42287723	Wachovia Bank National Associa	139,865.44
520100	16	8/4/2009	M & S Oper AG	PV	42286571	Insight Direct (Peripherals) -	209.35
520100	16	8/4/2009	M & S Oper AG	PV	42286573	Insight Direct (Peripherals) -	70.07

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
520100	16	8/4/2009	M & S Oper AG	PV	42286576	Insight Direct (Peripherals) -	162.84
550000	14	8/4/2009	Trans Oper TD	PV	42280876	Wilson Equipment Co	-455.37
550000	16	8/4/2009	Trans Oper AG	PV	42286840	Grainger - ALL USE REMIT	563.88
570100	15	8/4/2009	Uncollectible Accounts	JE	30892308	KY CIS POST GL BATCH	-161.39
575000	16	8/4/2009	Misc Oper AG	PV	42276644	Commerce Lexington-PO/REMIT	-1,100.00
575000	14	8/4/2009	Misc Oper TD	PD	42286566	Grainger - ALL USE REMIT	-88.03
575000	14	8/4/2009	Misc Oper TD	PV	42286841	CI Thornburg Co Inc	92.14
575000	14	8/4/2009	Misc Oper TD	PV	42286845	A & H Safety Supply Co - PO/RE	1,632.34
575000	14	8/4/2009	Misc Oper TD	PV	42286848	USA Blue Book	17.11
575000	16	8/4/2009	Misc Oper AG	PD	42287668	US Pipe & Foundry Co - REMIT	-8,475.96
575275	16	8/4/2009	Discounts Available	PK	62057016	Mueller Co - ALL USE PO/REMIT	-119.59
575480	16	8/4/2009	Heat - Oil/Gas AG	EE	3848421	COLUMBIA GAS OF KENTUCKY	133.84
575480	14	8/4/2009	Heat - Oil/Gas TD	EE	3848503	COLUMBIA GAS OF KENTUCKY	151.46
575711	16	8/4/2009	Add'l Security Costs AG	PV	42286577	Murray Guard Inc-PO/REMIT	715.20
575711	16	8/4/2009	Add'l Security Costs AG	PV	42286578	Murray Guard Inc-PO/REMIT	2,668.64
575740	15	8/4/2009	Telephone CA	TC	30892015	Windstream	66.91
620000	24	8/4/2009	Mat and Sup Maint TD	PV	42286842	Ferguson SAC - ALL USE REMIT	248.33
401110		8/5/2009	Res Sales Billed	JE	30892494	KY CIS POST GL BATCH	-165,375.37
401210		8/5/2009	Com Sales Billed	JE	30892494	KY CIS POST GL BATCH	-59,607.53
401310		8/5/2009	Ind Sales Billed	JE	30892494	KY CIS POST GL BATCH	-72,649.22
401410		8/5/2009	Pub Fire Billed	JE	30892494	KY CIS POST GL BATCH	-226,072.05
401450		8/5/2009	Priv Fire Billed	JE	30892494	KY CIS POST GL BATCH	-138,515.45
401510		8/5/2009	Pub Auth Billed	JE	30892494	KY CIS POST GL BATCH	-2,493.09
401610		8/5/2009	SFR Billed	JE	30892494	KY CIS POST GL BATCH	-17,585.65
402110		8/5/2009	Dom WW Serv Billed	JE	30892494	KY CIS POST GL BATCH	-17.27
402210		8/5/2009	Com WW Serv Billed	JE	30892494	KY CIS POST GL BATCH	809.96
403104		8/5/2009	Oth Rev-NSF Check Charge	JE	30892494	KY CIS POST GL BATCH	-84.00
403105		8/5/2009	Oth Rev-Appl/Initiate Serv Fee	JE	30892494	KY CIS POST GL BATCH	-6,604.00
403107		8/5/2009	Oth Rev-Reconnection Charges	JE	30892494	KY CIS POST GL BATCH	-4,238.00
511100	13	8/5/2009	Waste Disposal Exp WT	EE	3851595	KENTUCKY UTILITIES COMPANY	873.82
511100	13	8/5/2009	Waste Disposal Exp WT	EE	3851783	KENTUCKY UTILITIES COMPANY	949.96
515100	12	8/5/2009	Purch Power P	EE	3851504	KENTUCKY UTILITIES COMPANY	2,665.72
515100	13	8/5/2009	Purch Power WT	EE	3851513	KENTUCKY UTILITIES COMPANY	193,921.83
515100	14	8/5/2009	Purch Power TD	EE	3851523	KENTUCKY UTILITIES COMPANY	22.95
515100	12	8/5/2009	Purch Power P	EE	3851565	KENTUCKY UTILITIES COMPANY	764.21
515100	14	8/5/2009	Purch Power TD	EE	3851576	KENTUCKY UTILITIES COMPANY	387.92
515100	12	8/5/2009	Purch Power P	EE	3851605	KENTUCKY UTILITIES COMPANY	630.21
515100	12	8/5/2009	Purch Power P	EE	3851620	KENTUCKY UTILITIES COMPANY	751.53
515100	13	8/5/2009	Purch Power WT	EE	3851651	KENTUCKY UTILITIES COMPANY	23,008.60
515100	12	8/5/2009	Purch Power P	EE	3851657	KENTUCKY UTILITIES COMPANY	244.59
515100	13	8/5/2009	Purch Power WT	EE	3851724	KENTUCKY UTILITIES COMPANY	590.50
515100	13	8/5/2009	Purch Power WT	EE	3851773	KENTUCKY UTILITIES COMPANY	2,608.55
515100	12	8/5/2009	Purch Power P	EE	3851894	KENTUCKY UTILITIES COMPANY	4,384.83
515100	12	8/5/2009	Purch Power P	EE	3851905	KENTUCKY UTILITIES COMPANY	5,671.88
515100	14	8/5/2009	Purch Power TD	EE	3852046	OWEN ELECTRIC COOP INC	19.46
570100	15	8/5/2009	Uncollectible Accounts	JE	30892494	KY CIS POST GL BATCH	-207.70
575000	16	8/5/2009	Misc Oper AG	ST	30892284	SABRIX NO TAX CHARGED ACR	-508.56
575000	14	8/5/2009	Misc Oper TD	ST	30892284	SABRIX NO TAX CHARGED ACR	1.03
575270	16	8/5/2009	Directors Fees	PS	42287941	Sisson, William G	500.00
575270	16	8/5/2009	Directors Fees	PS	42287942	Martin, Wayne M	500.00
575280	16	8/5/2009	Dues/Membership Deduct	PS	42287939	Kentucky Bar Association-REMIT	315.00
575320	14	8/5/2009	Electricity TD	EE	3851484	KENTUCKY UTILITIES COMPANY	26.48
575320	13	8/5/2009	Electricity WT	EE	3851492	KENTUCKY UTILITIES COMPANY	11.09
575320	14	8/5/2009	Electricity TD	EE	3851497	KENTUCKY UTILITIES COMPANY	12.56
575320	13	8/5/2009	Electricity WT	EE	3851519	KENTUCKY UTILITIES COMPANY	11.09
575320	13	8/5/2009	Electricity WT	EE	3851624	KENTUCKY UTILITIES COMPANY	20.84
575320	16	8/5/2009	Electricity AG	EE	3851640	KENTUCKY UTILITIES COMPANY	4,734.14
575320	14	8/5/2009	Electricity TD	EE	3851671	KENTUCKY UTILITIES COMPANY	769.44
575320	14	8/5/2009	Electricity TD	EE	3851713	KENTUCKY UTILITIES COMPANY	17.43
575320	16	8/5/2009	Electricity AG	EE	3851800	KENTUCKY UTILITIES COMPANY	13.32
575320	14	8/5/2009	Electricity TD	EE	3851819	KENTUCKY UTILITIES COMPANY	65.51
575320	13	8/5/2009	Electricity WT	EE	3851858	KENTUCKY UTILITIES COMPANY	639.83
575320	14	8/5/2009	Electricity TD	EE	3851877	KENTUCKY UTILITIES COMPANY	12.98
575480	14	8/5/2009	Heat - Oil/Gas TD	EE	3851866	KENTUCKY UTILITIES COMPANY	34.20
620000	24	8/5/2009	Mat and Sup Maint TD	II	549252	lot 390 Elk Lake	34.93
760100		8/5/2009	Donations Deduct	PS	42287758	Lexington Bluegrass Area Minor	1,000.00
760100		8/5/2009	Donations Deduct	PS	42287759	Team Warrior Boxing	200.00
401110		8/6/2009	Res Sales Billed	JE	30892759	KY CIS POST GL BATCH	-162,383.35
401210		8/6/2009	Com Sales Billed	JE	30892759	KY CIS POST GL BATCH	-129,150.97
401310		8/6/2009	Ind Sales Billed	JE	30892759	KY CIS POST GL BATCH	-56,509.10
401510		8/6/2009	Pub Auth Billed	JE	30892759	KY CIS POST GL BATCH	-367,164.04
401610		8/6/2009	SFR Billed	JE	30892759	KY CIS POST GL BATCH	-18,229.95
401710		8/6/2009	Misc Sales Billed	JE	30892759	KY CIS POST GL BATCH	-1,995.20
402110		8/6/2009	Dom WW Serv Billed	JE	30892759	KY CIS POST GL BATCH	-14,741.07
402210		8/6/2009	Com WW Serv Billed	JE	30892759	KY CIS POST GL BATCH	-8,490.46
402510		8/6/2009	Pub Auth WW Svc Billed	JE	30892759	KY CIS POST GL BATCH	-400.94
403104		8/6/2009	Oth Rev-NSF Check Charge	JE	30892759	KY CIS POST GL BATCH	-84.00
403105		8/6/2009	Oth Rev-Appl/Initiate Serv Fee	JE	30892759	KY CIS POST GL BATCH	-3,588.00
403107		8/6/2009	Oth Rev-Reconnection Charges	JE	30892759	KY CIS POST GL BATCH	-3,536.00
504500	16	8/6/2009	Other Welf Oper AG	CC	6214	LOWES	1,285.36
520100	14	8/6/2009	M & S Oper TD	CC	6214	SPEEDWAY 09728 LEX	1.79
520100	13	8/6/2009	M & S Oper WT	CC	6214	WW GRAINGER	1,496.10
535000	16	8/6/2009	Contr Svc-Other Oper AG	CC	6214	CLEAN SWEEP CAR WASH	13.99
535000	15	8/6/2009	Contr Svc-Other Oper CA	CC	6214	THE MAILROOM	229.08

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
535000	16	8/6/2009	Contr Svc-Other Oper AG	CC	6223	ADCOLOR	75.05
535000	16	8/6/2009	Contr Svc-Other Oper AG	TC	30892440	INSIGHT	192.91
535000	16	8/6/2009	Contr Svc-Other Oper AG	PV	42288141	Commonwealth Communications of	66.00
550000	16	8/6/2009	Trans Oper AG	CC	6214	SPEEDWAY 09593 LEX	23.26
550000	14	8/6/2009	Trans Oper TD	CC	6214	WAL-MART	49.76
570100	15	8/6/2009	Uncollectible Accounts	JE	30892759	KY CIS POST GL BATCH	-60.49
575000	11	8/6/2009	Misc Oper SS	CC	6214	W W GRAINGER	88.14
575000	14	8/6/2009	Misc Oper TD	CC	6214	NATIONAL WORKWEAR INC	195.34
575000	13	8/6/2009	Misc Oper WT	CC	6214	VERIZON WRLS M4911-	1,257.57
575350	16	8/6/2009	Meals Deduct	CC	6214	SPEEDWAY 09304 LEX	55.50
575350	16	8/6/2009	Meals Deduct	CC	6223	THE CHOP HOUSE	59.57
575480	14	8/6/2009	Heat - Oil/Gas TD	EE	3853424	KENTUCKY UTILITIES COMPANY	227.41
575545	13	8/6/2009	Lab Supplies WT	CC	6214	HACH COMPANY	57.29
575620	15	8/6/2009	Office & Admin Supplies CA	CC	6214	LOWES	42.23
575620	13	8/6/2009	Office & Admin Supplies WT	CC	6214	OFFICEMAX CT IN	69.55
575620	14	8/6/2009	Office & Admin Supplies TD	CC	6214	GALLS INC	349.80
575620	16	8/6/2009	Office & Admin Supplies AG	CC	6214	OFFICEMAX CT IN	1,858.82
575740	15	8/6/2009	Telephone CA	TC	30892434	Windstream	67.79
575740	15	8/6/2009	Telephone CA	TC	30892435	Windstream	49.18
575820	13	8/6/2009	Uniforms WT	CC	6214	UFIRST LAUNDRY SVCS	136.05
575820	14	8/6/2009	Uniforms TD	CC	6214	NATIONAL WORKWEAR INC	177.34
620000	24	8/6/2009	Mat and Sup Maint TD	CC	6214	W W GRAINGER	737.24
620000	21	8/6/2009	Mat and Sup Maint SS	CC	6214	ROTO ROOTER	1,818.36
620000	23	8/6/2009	Mat and Sup Maint WT	CC	6214	GRAYBAR ELECTRIC	6,393.04
675000	23	8/6/2009	Misc Maint WT	CC	6214	HACH COMPANY	69.60
716121		8/6/2009	M&J Expenses-Outside	CC	6214	PARKETTE DRIVE IN	30.00
716121		8/6/2009	M&J Expenses-Outside	RI	10131251	Arts Electric	-1,583.14
716121		8/6/2009	M&J Expenses-Outside	RI	10131252	Sparton Construction	-212.61
401110		8/7/2009	Res Sales Billed	JE	30892834	KY CIS POST GL BATCH	-134,939.77
401210		8/7/2009	Com Sales Billed	JE	30892834	KY CIS POST GL BATCH	-194,126.28
401310		8/7/2009	Ind Sales Billed	JE	30892834	KY CIS POST GL BATCH	-7,134.67
401510		8/7/2009	Pub Auth Billed	JE	30892834	KY CIS POST GL BATCH	-72,840.18
401610		8/7/2009	SFR Billed	JE	30892834	KY CIS POST GL BATCH	-91,424.69
401710		8/7/2009	Misc Sales Billed	JE	30892834	KY CIS POST GL BATCH	-232.96
402110		8/7/2009	Dom WW Serv Billed	JE	30892834	KY CIS POST GL BATCH	-188.09
402210		8/7/2009	Com WW Serv Billed	JE	30892834	KY CIS POST GL BATCH	-78.48
403103		8/7/2009	Oth Rev-Collect for Others	PS	42289024	Verna Hills Neighborhood Assoc	-235.80
403103		8/7/2009	Oth Rev-Collect for Others	PS	42289049	Treehaven II LLC	-257.15
403104		8/7/2009	Oth Rev-NSF Check Charge	JE	30892834	KY CIS POST GL BATCH	-60.00
403105		8/7/2009	Oth Rev-App/Initiate Serv Fee	JE	30892834	KY CIS POST GL BATCH	-2,132.00
403107		8/7/2009	Oth Rev-Reconnection Charges	JE	30892834	KY CIS POST GL BATCH	-2,184.00
403198		8/7/2009	Oth Rev-Misc Service Rev	RI	10131298	Vance, Gary	-25.00
520100	14	8/7/2009	M & S Oper TD	PV	42281004	Harbor Steel & Supply Corp	-68.28
570100	15	8/7/2009	Uncollectible Accounts	JE	30892834	KY CIS POST GL BATCH	-998.44
575000	16	8/7/2009	Misc Oper AG	PD	42288685	E H Wachs Co	-1,483.76
575000	16	8/7/2009	Misc Oper AG	PD	42288692	CI Thornburg Co Inc	-32.74
575000	16	8/7/2009	Misc Oper AG	PD	42288697	CI Thornburg Co Inc	-1,120.00
575000	16	8/7/2009	Misc Oper AG	PD	42288719	Univar USA Inc - Chicago REMIT	-420.00
575275	16	8/7/2009	Discounts Available	PK	62057050	USA Blue Book	-.17
575275	16	8/7/2009	Discounts Available	PK	62057055	Mueller Co - ALL USE PO/REMIT	-54.00
575625	16	8/7/2009	Overnight Shipping AG	PV	42289160	United Parcel Service	61.32
675000	26	8/7/2009	Misc Maint AG	PV	42289162	Canon Financial Svcs Inc -REMI	142.10
675000	26	8/7/2009	Misc Maint AG	PV	42289164	Canon Financial Svcs Inc -REMI	138.92
575000	16	8/8/2009	Misc Oper AG	ST	30892811	SABRIX NO TAX CHARGED ACR	-183.39
501200	2405	8/9/2009	Labor Maint TD Super/Eng	T2	34352	Payroll Labor Distribution	331.90
501200	24	8/9/2009	Labor Maint TD	T2	34352	Payroll Labor Distribution	440.86
501200	2415	8/9/2009	Labor Maint TD Dist Res	T2	34352	Payroll Labor Distribution	488.27
501200	2410	8/9/2009	Labor Maint TD Struct & Imp	T2	34352	Payroll Labor Distribution	495.27
501200	2305	8/9/2009	Labor Maint WT Super/Eng	T2	34352	Payroll Labor Distribution	995.70
501200	23	8/9/2009	Labor Maint WT	T2	34352	Payroll Labor Distribution	1,453.44
501200	2435	8/9/2009	Labor Maint TD Meters	T2	34352	Payroll Labor Distribution	1,893.23
501200	22	8/9/2009	Labor Maint P	T2	34352	Payroll Labor Distribution	2,736.56
501200	1405	8/9/2009	Labor Oper TD Super/Eng	T2	34352	Payroll Labor Distribution	4,336.27
501200	15	8/9/2009	Labor Oper CA	T2	34352	Payroll Labor Distribution	4,920.09
501200	2430	8/9/2009	Labor Maint TD Services	T2	34352	Payroll Labor Distribution	7,641.20
501200	1415	8/9/2009	Labor Oper TD Lines	T2	34352	Payroll Labor Distribution	8,073.81
501200	2440	8/9/2009	Labor Maint TD Hydrants	T2	34352	Payroll Labor Distribution	9,406.50
501200	1520	8/9/2009	Labor Oper CA Cust Serv	T2	34352	Payroll Labor Distribution	10,126.28
501200	2420	8/9/2009	Labor Maint TD Mains	T2	34352	Payroll Labor Distribution	11,436.56
501200	1510	8/9/2009	Labor Oper CA Mtr Read	T2	34352	Payroll Labor Distribution	18,005.27
501200	1420	8/9/2009	Labor Oper TD Meter	T2	34352	Payroll Labor Distribution	29,206.95
501200	1305	8/9/2009	Labor Oper WT Super/Eng	T2	34352	Payroll Labor Distribution	29,548.49
501200	14	8/9/2009	Labor Oper TD	T2	34352	Payroll Labor Distribution	32,157.00
501200	13	8/9/2009	Labor Oper WT	T2	34352	Payroll Labor Distribution	32,604.30
501200	16	8/9/2009	Labor Oper AG	T2	34352	Payroll Labor Distribution	33,349.90
501200	13	8/9/2009	Labor Oper WT	T3	34353	Actual Burden Journal Entries	24.00
501210	15	8/9/2009	Labor NS OT CA	T2	34352	Payroll Labor Distribution	30.33
501210	2440	8/9/2009	Labor NS OT TD Hydrants	T2	34352	Payroll Labor Distribution	38.40
501210	1405	8/9/2009	Labor NS OT TD Super/Eng	T2	34352	Payroll Labor Distribution	39.54
501210	14	8/9/2009	Labor NS OT TD	T2	34352	Payroll Labor Distribution	76.50
501210	2430	8/9/2009	Labor NS OT TD Services	T2	34352	Payroll Labor Distribution	310.93
501210	2415	8/9/2009	Labor NS OT TD Dist Res	T2	34352	Payroll Labor Distribution	312.49
501210	1520	8/9/2009	Labor NS OT CA Cust Serv	T2	34352	Payroll Labor Distribution	364.32
501210	1415	8/9/2009	Labor NS OT TD Lines	T2	34352	Payroll Labor Distribution	493.08

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
501210	2420	8/9/2009	Labor NS OT TD Mains	T2	34352	Payroll Labor Distribution	1,398.63
501210	1510	8/9/2009	Labor NS OT CA Mtr Read	T2	34352	Payroll Labor Distribution	1,430.95
501210	1305	8/9/2009	Labor NS OT WT Super/Eng	T2	34352	Payroll Labor Distribution	2,001.64
501210	1420	8/9/2009	Labor NS OT TD Meter	T2	34352	Payroll Labor Distribution	3,790.58
501210	13	8/9/2009	Labor NS OT WT	T2	34352	Payroll Labor Distribution	5,538.45
501711		8/9/2009	IP-Off-Annual-P/R JE	T3	34353	Actual Burden Journal Entries	10,384.47
504100	16	8/9/2009	Group Ins Oper AG	T3	34353	Actual Burden Journal Entries	2,561.39
504100	1	8/9/2009	Group Insurance - Cap Credits	T3	34353	Actual Burden Journal Entries	31,481.75
505100	1	8/9/2009	PBOP Cap Credits	T3	34353	Actual Burden Journal Entries	43,864.23
506100	1	8/9/2009	Pension - Cap Credits	T3	34353	Actual Burden Journal Entries	63,699.93
507100	16	8/9/2009	401k Oper AG	T3	34353	Actual Burden Journal Entries	4,243.04
508101	16	8/9/2009	DCP Oper AG	T3	34353	Actual Burden Journal Entries	3,891.00
508102	16	8/9/2009	Retiree Med Oper AG	T3	34353	Actual Burden Journal Entries	763.45
550000	1	8/9/2009	Trans - Cap Credits	T3	34353	Actual Burden Journal Entries	17,148.65
558000	1	8/9/2009	Ins Work Comp Cap Credits	T3	34353	Actual Burden Journal Entries	5,374.92
685320		8/9/2009	FUTA	T3	34353	Actual Burden Journal Entries	62.01
685325		8/9/2009	FICA	T3	34353	Actual Burden Journal Entries	18,888.32
685350		8/9/2009	SUTA	T3	34353	Actual Burden Journal Entries	111.50
504620	16	8/10/2009	Employee Physical Exam AG	PS	42289405	Wienhoff Drug Testing	30.00
570100	15	8/10/2009	Uncollectible Accounts	JE	30893049	KY CIS POST GL BATCH	-73.88
575240	16	8/10/2009	Co Dues/Membership Deduct	PS	42289403	Rotary Club of Owenton	154.00
401110		8/11/2009	Res Sales Billed	JE	30893133	KY CIS POST GL BATCH	-266,232.64
401210		8/11/2009	Com Sales Billed	JE	30893133	KY CIS POST GL BATCH	-98,585.84
401310		8/11/2009	Ind Sales Billed	JE	30893133	KY CIS POST GL BATCH	-5,419.72
401450		8/11/2009	Priv Fire Billed	JE	30893133	KY CIS POST GL BATCH	-39.13
401510		8/11/2009	Pub Auth Billed	JE	30893133	KY CIS POST GL BATCH	-6,780.13
401610		8/11/2009	SFR Billed	JE	30893133	KY CIS POST GL BATCH	-5,420.99
402110		8/11/2009	Dom WW Serv Billed	JE	30893133	KY CIS POST GL BATCH	-50.54
402310		8/11/2009	Ind WW Serv Billed	RI	10131360	Itron	-500.00
403104		8/11/2009	Oth Rev-NSF Check Charge	JE	30893133	KY CIS POST GL BATCH	-156.00
403105		8/11/2009	Oth Rev-App/Initiate Serv Fee	JE	30893133	KY CIS POST GL BATCH	-6,656.00
403107		8/11/2009	Oth Rev-Reconnection Charges	JE	30893133	KY CIS POST GL BATCH	-5,954.00
403199		8/11/2009	Oth Rev-Other Water Rev	PS	42291148	Kentucky Department of Revenue	-.04
510100	11	8/11/2009	Purchased Water-Outside	PV	42290054	Georgetown Municipal Water & S	19.54
515100	12	8/11/2009	Purch Power P	EE	3857691	KENTUCKY UTILITIES COMPANY	2,397.17
515100	14	8/11/2009	Purch Power TD	EE	3857979	KENTUCKY UTILITIES COMPANY	98.96
515100	13	8/11/2009	Purch Power WT	EE	3858236	KENTUCKY UTILITIES COMPANY	3,390.99
515100	12	8/11/2009	Purch Power P	PS	42291148	Kentucky Department of Revenue	934.33
515100	13	8/11/2009	Purch Power WT	PS	42291148	Kentucky Department of Revenue	3,737.33
515100	13	8/11/2009	Purch Power WT	PS	42291149	Kentucky Department of Revenue	2,335.81
535000	15	8/11/2009	Contr Svc-Other Oper CA	TC	30892896	Intellwire	14.95
570100	15	8/11/2009	Uncollectible Accounts	JE	30893133	KY CIS POST GL BATCH	-113.63
575000	14	8/11/2009	Misc Oper TD	TC	30892963	AT&T	47.11
575000	16	8/11/2009	Misc Oper AG	PD	42290637	Univar USA Inc - Chicago REMIT	-280.00
575275	16	8/11/2009	Discounts Available	PK	62057070	Ferguson SAC - ALL USE REMIT	-38.47
575480	14	8/11/2009	Heat - Oil/Gas TD	EE	3860978	CLARK ENERGY COOP	11.28
575620	16	8/11/2009	Office & Admin Supplies AG	PV	42291057	United Parcel Service	6.53
575740	15	8/11/2009	Telephone CA	TC	30892991	AT&T	1,106.09
575741	13	8/11/2009	Cell Phone WT	TC	30892929	Cingular Wireless	50.54
575741	16	8/11/2009	Cell Phone AG	TC	30892929	Cingular Wireless	206.66
675000	23	8/11/2009	Misc Maint WT	JE	30893068	234115 pcard rec trueup 0809	-245.64
675000	26	8/11/2009	Misc Maint AG	PV	42291209	Vertex Business Services - Wir	45.20
401110		8/12/2009	Res Sales Billed	JE	30893398	KY CIS POST GL BATCH	-131,291.69
401210		8/12/2009	Com Sales Billed	JE	30893398	KY CIS POST GL BATCH	-63,818.45
401510		8/12/2009	Pub Auth Billed	JE	30893398	KY CIS POST GL BATCH	-3,433.47
402110		8/12/2009	Dom WW Serv Billed	JE	30893398	KY CIS POST GL BATCH	-53.84
402210		8/12/2009	Com WW Serv Billed	JE	30893398	KY CIS POST GL BATCH	-1,342.89
403104		8/12/2009	Oth Rev-NSF Check Charge	JE	30893398	KY CIS POST GL BATCH	-96.00
403105		8/12/2009	Oth Rev-App/Initiate Serv Fee	JE	30893398	KY CIS POST GL BATCH	-3,484.00
403107		8/12/2009	Oth Rev-Reconnection Charges	JE	30893398	KY CIS POST GL BATCH	-2,132.00
510100	11	8/12/2009	Purchased Water-Outside	PV	42291828	Gallatin County Water District	1,123.91
510100	11	8/12/2009	Purchased Water-Outside	PV	42291863	Georgetown Municipal Water & S	9.33
511100	13	8/12/2009	Waste Disposal Exp WT	PV	42291878	Geochemical Testing	1,286.11
515100	12	8/12/2009	Purch Power P	EE	3860964	CLARK ENERGY COOP	752.25
515100	14	8/12/2009	Purch Power TD	EE	3861612	OWEN ELECTRIC COOP INC	28.11
515100	13	8/12/2009	Purch Power WT	EE	3861618	OWEN ELECTRIC COOP INC	6,413.29
515100	13	8/12/2009	Purch Power WT	EE	3861629	OWEN ELECTRIC COOP INC	17.96
515100	12	8/12/2009	Purch Power P	EE	3861988	KENTUCKY UTILITIES COMPANY	53.29
515100	14	8/12/2009	Purch Power TD	EE	3862497	KENTUCKY UTILITIES COMPANY	19.67
515100	14	8/12/2009	Purch Power TD	EE	3862499	KENTUCKY UTILITIES COMPANY	24.13
515100	14	8/12/2009	Purch Power TD	EE	3862505	KENTUCKY UTILITIES COMPANY	124.30
515100	14	8/12/2009	Purch Power TD	EE	3862512	KENTUCKY UTILITIES COMPANY	22.48
515100	14	8/12/2009	Purch Power TD	EE	3862516	KENTUCKY UTILITIES COMPANY	41.99
515100	14	8/12/2009	Purch Power TD	EE	3862517	KENTUCKY UTILITIES COMPANY	13.82
515100	14	8/12/2009	Purch Power TD	EE	3862520	KENTUCKY UTILITIES COMPANY	22.38
518001	AWSI	8/12/2009	Chemicals Carbon AWSI	PV	42291661	American Anglian Environmental	3,550.41
520100	13	8/12/2009	M & S Oper WT	PD	42291598	Insight Direct (Peripherals) -	-249.22
533000	16	8/12/2009	Contr Svc-Legal Oper AG	PV	42291930	Stoll Keenon Ogden PLLC-PO/REM	4,660.06
535000	14	8/12/2009	Contr Svc-Other Oper TD	PV	42291841	Cobb, Rodney	689.00
535000	14	8/12/2009	Contr Svc-Other Oper TD	PV	42291855	Cobb, Rodney	455.00
550000	16	8/12/2009	Trans Oper AG	PV	42291941	Bridgestone Americas Inc	235.11
550000	16	8/12/2009	Trans Oper AG	PV	42291949	Bridgestone Americas Inc	538.11
570100	15	8/12/2009	Uncollectible Accounts	JE	30893398	KY CIS POST GL BATCH	-360.93
575000	16	8/12/2009	Misc Oper AG	ST	30893107	SABRIX NO TAX CHARGED ACR	-16.80

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
575320	14	8/12/2009	Electricity TD	EE	3861807	KENTUCKY UTILITIES COMPANY	12.33
575320	13	8/12/2009	Electricity WT	EE	3862493	KENTUCKY UTILITIES COMPANY	13.21
575320	14	8/12/2009	Electricity TD	EE	3862507	KENTUCKY UTILITIES COMPANY	151.13
575480	14	8/12/2009	Heat - Oil/Gas TD	EE	3861723	CLARK ENERGY COOP	6.73
575500	16	8/12/2009	Janitorial AG	PV	42291835	Cobb, Rodney	266.00
575545	13	8/12/2009	Lab Supplies WT	PV	42291770	VWR International Inc-PO/REMIT	99.30
575545	13	8/12/2009	Lab Supplies WT	PV	42291870	LabChem Inc	511.99
575545	13	8/12/2009	Lab Supplies WT	PV	42291886	VWR International Inc-PO/REMIT	321.69
575545	13	8/12/2009	Lab Supplies WT	PV	42291892	VWR International Inc-PO/REMIT	24.37
575625	16	8/12/2009	Overnight Shipping AG	PV	42291723	United Parcel Service	21.18
575780	11	8/12/2009	Trash Removal SS	PV	42291756	Shamblin, Harry & Judy	187.83
620000	24	8/12/2009	Mat and Sup Maint TD	IR	550484	Inventory Return	-19.16
620000	24	8/12/2009	Mat and Sup Maint TD	IR	550485	Inventory Return	-63.65
620000	21	8/12/2009	Mat and Sup Maint SS	PV	42291703	Martel Electronics	372.15
635000	26	8/12/2009	Contr Svc-Other Maint AG	PV	42291936	Allied Waste Services #993	188.91
635000	26	8/12/2009	Contr Svc-Other Maint AG	PV	42291960	Orkin Exterminating Co - Lexin	50.98
635000	26	8/12/2009	Contr Svc-Other Maint AG	PV	42292079	Orkin Exterminating Co - Lexin	53.46
635000	26	8/12/2009	Contr Svc-Other Maint AG	PV	42292087	Stephen Hillenmeyer Landscape	1,135.84
635000	26	8/12/2009	Contr Svc-Other Maint AG	PV	42292244	TruGreen Chemlawn-PO/REMIT	362.03
675000	26	8/12/2009	Misc Maint AG	PV	42291799	Vertex Business Services - Wir	158.42
675000	26	8/12/2009	Misc Maint AG	PV	42292254	Perfection Services-PO/REMIT	867.00
716121		8/12/2009	M&J Expenses-Outside	II	550480	Inventory Issue-Stk E & D	63.65
401110		8/13/2009	Res Sales Billed	JE	30893462	KY CIS POST GL BATCH	-216,235.91
401210		8/13/2009	Com Sales Billed	JE	30893462	KY CIS POST GL BATCH	-90,355.70
401510		8/13/2009	Pub Auth Billed	JE	30893462	KY CIS POST GL BATCH	-2,571.18
401610		8/13/2009	SFR Billed	JE	30893462	KY CIS POST GL BATCH	-26,835.06
402110		8/13/2009	Dom WW Serv Billed	JE	30893462	KY CIS POST GL BATCH	-189.14
402210		8/13/2009	Com WW Serv Billed	JE	30893462	KY CIS POST GL BATCH	-17.27
403104		8/13/2009	Oth Rev-NSF Check Charge	JE	30893462	KY CIS POST GL BATCH	-120.00
403105		8/13/2009	Oth Rev-App/Initiate Serv Fee	JE	30893462	KY CIS POST GL BATCH	-3,900.00
403107		8/13/2009	Oth Rev-Reconnection Charges	JE	30893462	KY CIS POST GL BATCH	-2,002.00
504620	16	8/13/2009	Employee Physical Exam AG	PV	42294221	BaptistWorx Business Office	70.00
510100	11	8/13/2009	Purchased Water-Outside	PV	42294160	Carroll Co Water Dist 1	3,064.69
520100	13	8/13/2009	M & S Oper WT	CC	6236	NEW HORIZONS DIVING CENTE	35.56
520100	14	8/13/2009	M & S Oper TD	CC	6236	MINCH HARDWARE APPLIANCE	168.18
520100	16	8/13/2009	M & S Oper AG	CC	6236	AMERICAN WATERWORKS	295.74
535000	14	8/13/2009	Contr Svc-Other Oper TD	CC	6236	ORKIN, INC	65.79
535000	16	8/13/2009	Contr Svc-Other Oper AG	CC	6236	CLEAN SWEEP CAR WASH	213.93
535000	15	8/13/2009	Contr Svc-Other Oper CA	TC	30893329	Language Line Services	1,793.22
535000	14	8/13/2009	Contr Svc-Other Oper TD	PV	42293271	TruGreen Chemlawn-PO/REMIT	131.35
535000	13	8/13/2009	Contr Svc-Other Oper WT	PV	42294199	Siemens Water Technologies Cor	434.96
535000	13	8/13/2009	Contr Svc-Other Oper WT	PV	42294203	Siemens Water Technologies Cor	369.78
550000	14	8/13/2009	Trans Oper TD	CC	6236	NAPA AUTO PARTS	270.32
550000	16	8/13/2009	Trans Oper AG	ST	30893357	SABRIX VENDOR TAX COMPARE	6.66
550000	16	8/13/2009	Trans Oper AG	PV	42293349	Automotive Rentals Inc ACH/ALL	-5,131.35
550000	16	8/13/2009	Trans Oper AG	PV	42294247	Bridgestone Americas Inc	595.01
550001	16	8/13/2009	Trans Oper AG Lease Cost	PV	42293349	Automotive Rentals Inc ACH/ALL	2,648.26
550002	16	8/13/2009	Trans Oper AG Lease Fuel	PV	42293349	Automotive Rentals Inc ACH/ALL	9,780.91
550003	16	8/13/2009	Trans Oper AG Lease Maint	PV	42293349	Automotive Rentals Inc ACH/ALL	12,672.98
570100	15	8/13/2009	Uncollectible Accounts	JE	30893462	KY CIS POST GL BATCH	-452.65
575000	16	8/13/2009	Misc Oper AG	CC	6236	TEXAS ROADHOUSE	99.79
575000	14	8/13/2009	Misc Oper TD	CC	6236	NATIONAL WORKWEAR INC	206.69
575000	13	8/13/2009	Misc Oper WT	CC	6236	NATIONAL WORKWEAR INC	253.19
575000	14	8/13/2009	Misc Oper TD	JE	30893429	move chrg to KY from NJ	2,679.40
575000	14	8/13/2009	Misc Oper TD	PV	42294223	USA Blue Book	47.92
575000	14	8/13/2009	Misc Oper TD	PV	42294224	USA Blue Book	380.73
575000	14	8/13/2009	Misc Oper TD	PV	42294226	USA Blue Book	153.12
575000	14	8/13/2009	Misc Oper TD	PV	42294228	Grainger - ALL USE REMIT	370.99
575000	14	8/13/2009	Misc Oper TD	PV	42294230	Grainger - ALL USE REMIT	118.99
575000	14	8/13/2009	Misc Oper TD	PV	42294234	Grainger - ALL USE REMIT	793.81
575000	14	8/13/2009	Misc Oper TD	PV	42294236	Grainger - ALL USE REMIT	136.32
575000	14	8/13/2009	Misc Oper TD	PV	42294238	Grainger - ALL USE REMIT	578.73
575000	16	8/13/2009	Misc Oper AG	PV	42294259	Backtrack Employment Screening	203.00
575002	16	8/13/2009	Misc General Office	CC	6236	OWEN COUNTY BLDG SUPPLY	9.83
575240	16	8/13/2009	Co Dues/Membership Deduct	PS	42294334	Hilary J Boone Ctr at the Univ	140.00
575275	16	8/13/2009	Discounts Available	PK	62057084	USA Blue Book	-4.29
575320	14	8/13/2009	Electricity TD	EE	3862510	KENTUCKY UTILITIES COMPANY	12.96
575350	16	8/13/2009	Meals Deduct	CC	6236	NATURAL BRIDGE STATE R	167.05
575420	15	8/13/2009	Forms CA	PV	42293619	Regulus Integrated Solutions L	2,010.25
575420	15	8/13/2009	Forms CA	PV	42293805	Regulus Integrated Solutions L	3,255.26
575420	15	8/13/2009	Forms CA	PV	42293847	Regulus Integrated Solutions L	11,732.15
575480	14	8/13/2009	Heat - Oil/Gas TD	EE	3865113	CARROLLTON UTILITIES	14.28
575545	13	8/13/2009	Lab Supplies WT	CC	6236	HACH COMPANY	805.66
575545	13	8/13/2009	Lab Supplies WT	ST	30893361	SABRIX NO TAX CHARGED ACR	30.72
575545	13	8/13/2009	Lab Supplies WT	PV	42294216	VWR International Inc-PO/REMIT	172.70
575620	16	8/13/2009	Office & Admin Supplies AG	CC	6236	OFFICE MAX	203.94
575620	14	8/13/2009	Office & Admin Supplies TD	CC	6236	OFFICEMAX CT IN	640.89
575620	16	8/13/2009	Office & Admin Supplies AG	CC	6246	GREEN LIGHT OFFIC00 OF	725.80
575620	16	8/13/2009	Office & Admin Supplies AG	PV	42294207	Contemporary Graphics	68.92
575625	16	8/13/2009	Overnight Shipping AG	PV	42294166	United Parcel Service	225.26
575625	16	8/13/2009	Overnight Shipping AG	PV	42294170	United Parcel Service	209.07
575740	15	8/13/2009	Telephone CA	TC	30893292	AT&T	1,697.03
575740	16	8/13/2009	Telephone AG	TC	30893328	AT&T	61.13
575780	11	8/13/2009	Trash Removal SS	PV	42294211	Allied Waste Services #993	463.58

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
575780	16	8/13/2009	Trash Removal AG	PV	42294251	Lexington Fayette Urban County	132.55
575820	13	8/13/2009	Uniforms WT	CC	6236	UFIRST LAUNDRY SVCS	137.55
575820	14	8/13/2009	Uniforms TD	CC	6236	UFIRST LAUNDRY SVCS	679.72
575998	16	8/13/2009	PCard Undistributed	CC	6236	OFFICE MAX	1,471.13
620000	24	8/13/2009	Mat and Sup Maint TD	CC	6236	LITER'S INC	369.95
620000	21	8/13/2009	Mat and Sup Maint SS	CC	6236	USA BLUE BOOK	1,323.70
620000	23	8/13/2009	Mat and Sup Maint WT	CC	6236	PLUMBERS SUPPLY LEXINGTON	3,477.85
620000	21	8/13/2009	Mat and Sup Maint SS	ST	30893361	SABRIX NO TAX CHARGED ACR	22.33
620000	23	8/13/2009	Mat and Sup Maint WT	PV	42294218	Airgas Mid America-REMIT	103.95
635000	26	8/13/2009	Contr Svc-Other Maint AG	PV	42294249	D C Elevator Co Inc-PO/REMIT	186.25
675000	26	8/13/2009	Misc Maint AG	PV	42293473	Versytec LLC	1,566.25
675000	26	8/13/2009	Misc Maint AG	PV	42294246	Perfection Services-PO/REMIT	168.00
675650	24	8/13/2009	Paving/Backfill TD	PV	42294264	HG Wilson & Sons Contractors I	1,404.30
401110		8/14/2009	Res Sales Billed	JE	30893526	KY CIS POST GL BATCH	-95,560.94
401210		8/14/2009	Com Sales Billed	JE	30893526	KY CIS POST GL BATCH	-49,285.17
401310		8/14/2009	Ind Sales Billed	JE	30893526	KY CIS POST GL BATCH	-6,104.06
401450		8/14/2009	Priv Fire Billed	JE	30893526	KY CIS POST GL BATCH	-50.72
401510		8/14/2009	Pub Auth Billed	JE	30893526	KY CIS POST GL BATCH	-7,268.64
402510		8/14/2009	Pub Auth WW Svc Billed	JE	30893526	KY CIS POST GL BATCH	-146.58
403104		8/14/2009	Oth Rev-NSF Check Charge	JE	30893526	KY CIS POST GL BATCH	-36.00
403105		8/14/2009	Oth Rev-App/Initiate Serv Fee	JE	30893526	KY CIS POST GL BATCH	-2,496.00
403107		8/14/2009	Oth Rev-Reconnection Charges	JE	30893526	KY CIS POST GL BATCH	-3,302.00
504100	1	8/14/2009	Group Insurance - Cap Credits	T1	34351	Payroll Disbursement Entries	-37,415.53
504100	16	8/14/2009	Group Ins Oper AG	T1	34351	Payroll Disbursement Entries	-8,838.59
505100	1	8/14/2009	PBOP Cap Credits	T1	34351	Payroll Disbursement Entries	-51,139.20
506100	1	8/14/2009	Pension - Cap Credits	T1	34351	Payroll Disbursement Entries	-74,264.62
520100	16	8/14/2009	M & S Oper AG	PV	42294610	Vital Records Control of KY LL	900.76
520100	14	8/14/2009	M & S Oper TD	PV	42294655	Cobb, Rodney	84.73
520100	16	8/14/2009	M & S Oper AG	PV	42294655	Cobb, Rodney	158.57
533000	16	8/14/2009	Contr Svc-Legal Oper AG	PV	42294606	Stoll Keenon Ogden PLLC-PO/REM	2,060.00
535000	15	8/14/2009	Contr Svc-Other Oper CA	PV	42294582	Garda CL Central Inc	497.55
535000	14	8/14/2009	Contr Svc-Other Oper TD	PV	42294634	Christopher Excavating	1,440.00
535000	16	8/14/2009	Contr Svc-Other Oper AG	PV	42294634	Christopher Excavating	1,890.00
535000	13	8/14/2009	Contr Svc-Other Oper WT	PV	42294634	Christopher Excavating	10,410.00
535000	14	8/14/2009	Contr Svc-Other Oper TD	PV	42294718	Cobb, Rodney	689.00
535001	15	8/14/2009	Contr Svc-Temp Empl Oper CA	PV	42294597	Volt Services Group	624.00
535001	15	8/14/2009	Contr Svc-Temp Empl Oper CA	PV	42294601	Volt Services Group	556.00
536000	13	8/14/2009	Contr Svc-Lab Testing Oper WT	PV	42294726	Fouser Environmental Services	120.00
536000	13	8/14/2009	Contr Svc-Lab Testing Oper WT	PV	42294728	Fouser Environmental Services	212.00
550000	1	8/14/2009	Trans - Cap Credits	T1	34351	Payroll Disbursement Entries	-20,380.83
550000	16	8/14/2009	Trans Oper AG	ST	30893440	SABRIX VENDOR TAX COMPARE	4.44
558000	1	8/14/2009	Ins Work Comp Cap Credits	T1	34351	Payroll Disbursement Entries	-6,388.00
570100	15	8/14/2009	Uncollectible Accounts	JE	30893526	KY CIS POST GL BATCH	-3,020.60
575000	14	8/14/2009	Misc Oper TD	ST	30893440	SABRIX VENDOR TAX COMPARE	7.14
575000	16	8/14/2009	Misc Oper AG	ST	30893441	SABRIX NO TAX CHARGED ACR	12.18
575000	14	8/14/2009	Misc Oper TD	ST	30893441	SABRIX NO TAX CHARGED ACR	22.84
575275	16	8/14/2009	Discounts Available	PK	62057099	USA Blue Book	-1.53
575275	16	8/14/2009	Discounts Available	PK	62057105	Ford Meter Box Co Inc - ALL US	-18.52
575275	16	8/14/2009	Discounts Available	PK	62057106	Smith Blair Inc 120001 - REMIT	-10.06
575275	16	8/14/2009	Discounts Available	PK	62057107	Mueller Co - ALL USE PO/REMIT	-12.36
575275	16	8/14/2009	Discounts Available	PK	62057113	Ferguson SAC - ALL USE REMIT	-95.94
575500	13	8/14/2009	Janitorial WT	PV	42294634	Christopher Excavating	2,737.50
575500	16	8/14/2009	Janitorial AG	PV	42294646	Cobb, Rodney	266.00
575500	14	8/14/2009	Janitorial TD	PV	42294655	Cobb, Rodney	706.54
575545	13	8/14/2009	Lab Supplies WT	PV	42294735	LabChem Inc	469.28
575545	13	8/14/2009	Lab Supplies WT	PV	42294741	VWR International Inc-PO/REMIT	202.67
575620	16	8/14/2009	Office & Admin Supplies AG	ST	30893441	SABRIX NO TAX CHARGED ACR	4.14
575625	16	8/14/2009	Overnight Shipping AG	PV	42294745	United Parcel Service	129.62
575625	16	8/14/2009	Overnight Shipping AG	PV	42294751	United Parcel Service	66.01
575780	11	8/14/2009	Trash Removal SS	PV	42294628	Allied Waste Services #993	368.57
575780	16	8/14/2009	Trash Removal AG	PV	42294696	Rumpke of Ind LLC-REMIT-ALL AC	158.53
635000	26	8/14/2009	Contr Svc-Other Maint AG	PV	42294758	UniFirst Corporation	70.04
575545	13	8/15/2009	Lab Supplies WT	ST	30893507	SABRIX NO TAX CHARGED ACR	28.16
635000	26	8/15/2009	Contr Svc-Other Maint AG	ST	30893507	SABRIX NO TAX CHARGED ACR	4.20
401110		8/17/2009	Res Sales Billed	JE	30893580	KY CIS POST GL BATCH	-103,215.21
401210		8/17/2009	Com Sales Billed	JE	30893580	KY CIS POST GL BATCH	-43,541.63
401510		8/17/2009	Pub Auth Billed	JE	30893580	KY CIS POST GL BATCH	-6,888.64
403104		8/17/2009	Oth Rev-NSF Check Charge	JE	30893580	KY CIS POST GL BATCH	-72.00
403105		8/17/2009	Oth Rev-App/Initiate Serv Fee	JE	30893580	KY CIS POST GL BATCH	-3,900.00
403107		8/17/2009	Oth Rev-Reconnection Charges	JE	30893580	KY CIS POST GL BATCH	-3,328.00
518000	13	8/17/2009	Chemicals WT	PD	42297032	Kemira Water Solutions Inc - A	-4,479.35
535000	15	8/17/2009	Contr Svc-Other Oper CA	PV	42296901	Accenture, LLP-REMIT	4,188.60
570100	15	8/17/2009	Uncollectible Accounts	JE	30893580	KY CIS POST GL BATCH	-286.11
575350	16	8/17/2009	Meals Deduct	RI	10132407	Kentucky American Water Co	-1.07
620000	24	8/17/2009	Mat and Sup Maint TD	IR	550973	Inventory Return	-1.03
760200		8/17/2009	Other Income Deductions	PS	42297147	610 Barbecue & Burgoo Team LLC	1,276.90
401110		8/18/2009	Res Sales Billed	JE	30893882	KY CIS POST GL BATCH	-115,036.66
401210		8/18/2009	Com Sales Billed	JE	30893882	KY CIS POST GL BATCH	-52,068.67
401510		8/18/2009	Pub Auth Billed	JE	30893882	KY CIS POST GL BATCH	-4,355.94
403105		8/18/2009	Oth Rev-App/Initiate Serv Fee	JE	30893882	KY CIS POST GL BATCH	-1,434.00
403107		8/18/2009	Oth Rev-Reconnection Charges	JE	30893882	KY CIS POST GL BATCH	-2,574.00
515100	14	8/18/2009	Purch Power TD	EE	3865971	KENTUCKY UTILITIES COMPANY	248.33
515100	14	8/18/2009	Purch Power TD	EE	3867471	KENTUCKY UTILITIES COMPANY	12.31
515100	14	8/18/2009	Purch Power TD	EE	3867490	KENTUCKY UTILITIES COMPANY	28.80

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
515100	13	8/18/2009	Purch Power WT	EE	3867504	KENTUCKY UTILITIES COMPANY	32.82
515100	14	8/18/2009	Purch Power TD	EE	3867515	KENTUCKY UTILITIES COMPANY	13.27
515100	12	8/18/2009	Purch Power P	EE	3867523	KENTUCKY UTILITIES COMPANY	58.42
515100	14	8/18/2009	Purch Power TD	EE	3867594	KENTUCKY UTILITIES COMPANY	72.80
515100	14	8/18/2009	Purch Power TD	EE	3867601	KENTUCKY UTILITIES COMPANY	26.71
515100	13	8/18/2009	Purch Power WT	EE	3867616	KENTUCKY UTILITIES COMPANY	2,516.84
515100	14	8/18/2009	Purch Power TD	EE	3867623	KENTUCKY UTILITIES COMPANY	11.60
515100	12	8/18/2009	Purch Power P	EE	3867750	KENTUCKY UTILITIES COMPANY	1,031.33
515100	14	8/18/2009	Purch Power TD	EE	3869123	OWEN ELECTRIC COOP INC	24.77
515100	12	8/18/2009	Purch Power P	EE	3869134	KENTUCKY UTILITIES COMPANY	922.84
515100	14	8/18/2009	Purch Power TD	EE	3869581	KENTUCKY UTILITIES COMPANY	106.50
570100	15	8/18/2009	Uncollectible Accounts	JE	30893882	KY CIS POST GL BATCH	1,740.06
575320	14	8/18/2009	Electricity TD	EE	3867409	OWEN ELECTRIC COOP INC	15.09
575320	14	8/18/2009	Electricity TD	EE	3867418	OWEN ELECTRIC COOP INC	17.62
575320	14	8/18/2009	Electricity TD	EE	3867479	KENTUCKY UTILITIES COMPANY	11.98
575320	14	8/18/2009	Electricity TD	EE	3869155	KENTUCKY UTILITIES COMPANY	25.45
575320	14	8/18/2009	Electricity TD	EE	3869574	KENTUCKY UTILITIES COMPANY	219.13
575740	14	8/18/2009	Telephone TD	TC	30893696	Cincinnati Bell	18.75
575741	16	8/18/2009	Cell Phone AG	TC	30893777	NEXTEL	56.54
575741	13	8/18/2009	Cell Phone WT	TC	30893777	NEXTEL	98.67
620000	24	8/18/2009	Mat and Sup Maint TD	IR	551366	Inventory Return	-61.59
620000	24	8/18/2009	Mat and Sup Maint TD	IR	551367	Inventory Return	-687.13
401110		8/19/2009	Res Sales Billed	JE	30894076	KY CIS POST GL BATCH	-73,128.73
401210		8/19/2009	Com Sales Billed	JE	30894076	KY CIS POST GL BATCH	-39,106.45
401450		8/19/2009	Priv Fire Billed	JE	30894076	KY CIS POST GL BATCH	-69.56
401510		8/19/2009	Pub Auth Billed	JE	30894076	KY CIS POST GL BATCH	-27,272.51
403104		8/19/2009	Oth Rev-NSF Check Charge	JE	30894076	KY CIS POST GL BATCH	-216.00
403105		8/19/2009	Oth Rev-Appl/Initiate Serv Fee	JE	30894076	KY CIS POST GL BATCH	-728.00
403107		8/19/2009	Oth Rev-Reconnection Charges	JE	30894076	KY CIS POST GL BATCH	-1,092.00
403198		8/19/2009	Oth Rev-Misc Service Rev	RI	10132081	Kentucky American Water - Nort	-300.00
515100	14	8/19/2009	Purch Power TD	EE	3869591	KENTUCKY UTILITIES COMPANY	12.94
515100	14	8/19/2009	Purch Power TD	EE	3869723	KENTUCKY UTILITIES COMPANY	97.21
515100	14	8/19/2009	Purch Power TD	EE	3870212	KENTUCKY UTILITIES COMPANY	24.80
515100	14	8/19/2009	Purch Power TD	EE	3870223	KENTUCKY UTILITIES COMPANY	103.37
520100	16	8/19/2009	M & S Oper AG	PV	42298139	Media Library Inc-PO/REMIT	1,242.04
535000	15	8/19/2009	Contr Svc-Other Oper CA	PV	42298159	Leak Eliminators LLC	1,320.00
541400	16	8/19/2009	Rents-Equipment Oper AG	PV	42298100	Neopost Leasing	213.57
566100	16	8/19/2009	Reg Comm Amort Rate Case	JE	120801	True Up 2008 Def Rate Case Exp	179.20
568010	16	8/19/2009	Water Res Conservation	PV	42298125	Lamar Companies The -REMIT	6,510.00
568010	16	8/19/2009	Water Res Conservation	PV	42298132	WLXG-AM WGKS-FM WCDA-FM	240.00
568010	16	8/19/2009	Water Res Conservation	PV	42298134	WLXG-AM WGKS-FM WCDA-FM	260.00
568010	16	8/19/2009	Water Res Conservation	PV	42298135	WTVQ TV - AP/PO	2,685.00
570100	15	8/19/2009	Uncollectible Accounts	JE	30894076	KY CIS POST GL BATCH	192.73
575002	16	8/19/2009	Misc General Office	PV	42298141	Lexington Herald Leader Co	188.55
575002	16	8/19/2009	Misc General Office	PV	42298146	The State Journal-PO/REMIT	280.00
575100	15	8/19/2009	Bank Service Charges CA	PV	42298086	CheckFreePay Corporation	7,570.34
575130	16	8/19/2009	Brochures and Handouts	PV	42298143	Direct Response-PO/REMIT	143.10
575220	16	8/19/2009	Community Relations	PV	42298118	Model Apparel	771.08
575220	16	8/19/2009	Community Relations	PV	42298120	Holly Label Company Inc	511.49
575220	16	8/19/2009	Community Relations	PV	42298144	King Bottling Inc	1,335.00
575280	16	8/19/2009	Dues/Membership Deduct	PV	42298128	Kentucky League of Cities-PO/R	1,500.00
575320	14	8/19/2009	Electricity TD	EE	3871446	KENTUCKY UTILITIES COMPANY	12.33
575625	16	8/19/2009	Overnight Shipping AG	PV	42298104	United Parcel Service	256.31
575625	16	8/19/2009	Overnight Shipping AG	PV	42298108	United Parcel Service	198.09
575660	16	8/19/2009	Postage AG	PV	42298103	Neofunds by Neopost	1,515.00
575711	16	8/19/2009	Add'l Security Costs AG	PV	42298110	Murray Guard Inc-PO/REMIT	2,668.64
575711	16	8/19/2009	Add'l Security Costs AG	PV	42298111	Murray Guard Inc-PO/REMIT	715.20
575711	16	8/19/2009	Add'l Security Costs AG	PV	42298113	Murray Guard Inc-PO/REMIT	715.20
575711	16	8/19/2009	Add'l Security Costs AG	PV	42298114	Murray Guard Inc-PO/REMIT	2,668.64
575780	11	8/19/2009	Trash Removal SS	PV	42298166	Allied Waste Services #993	76.95
575780	14	8/19/2009	Trash Removal TD	PV	42298166	Allied Waste Services #993	76.95
675000	24	8/19/2009	Misc Maint TD	PV	42298165	Scott Gross Co Inc	654.55
760100		8/19/2009	Donations Deduct	PV	42298117	News-Herald Owenton	47.75
760100		8/19/2009	Donations Deduct	PS	42298350	Roots & Heritage Festival	1,000.00
760400		8/19/2009	Other Lobbying Expenses	PV	42298149	McCarthy Strategic Solutions L	4,545.00
401110		8/20/2009	Res Sales Billed	JE	30894176	KY CIS POST GL BATCH	-93,072.71
401210		8/20/2009	Com Sales Billed	JE	30894176	KY CIS POST GL BATCH	-98,436.28
401310		8/20/2009	Ind Sales Billed	JE	30894176	KY CIS POST GL BATCH	-125.88
401510		8/20/2009	Pub Auth Billed	JE	30894176	KY CIS POST GL BATCH	-4,455.67
402210		8/20/2009	Com WW Serv Billed	JE	30894176	KY CIS POST GL BATCH	-12.31
403104		8/20/2009	Oth Rev-NSF Check Charge	JE	30894176	KY CIS POST GL BATCH	-96.00
403105		8/20/2009	Oth Rev-Appl/Initiate Serv Fee	JE	30894176	KY CIS POST GL BATCH	-2,496.00
403107		8/20/2009	Oth Rev-Reconnection Charges	JE	30894176	KY CIS POST GL BATCH	-1,768.00
403198		8/20/2009	Oth Rev-Misc Service Rev	RI	10132097	Vance, Gary	-75.00
403198		8/20/2009	Oth Rev-Misc Service Rev	RI	10132099	Kentucky American Water Co - T	-200.00
504500	16	8/20/2009	Other Welf Oper AG	CC	6261	BLUEGRASS CATERING	2,655.73
520100	13	8/20/2009	M & S Oper WT	CC	6261	W W GRAINGER	219.17
520100	16	8/20/2009	M & S Oper AG	CC	6261	W W GRAINGER	1,345.48
520100	14	8/20/2009	M & S Oper TD	CC	6261	OWEN COUNTY BLDG SUPPLY	3,546.73
520100	16	8/20/2009	M & S Oper AG	ST	30894051	SABRIX VENDOR TAX COMPARE	73.95
535000	16	8/20/2009	Contr Svc-Other Oper AG	CC	6261	WALGREENS	91.95
535000	15	8/20/2009	Contr Svc-Other Oper CA	CC	6261	EQUIPMENT SALES & RENTALS	207.96
535000	14	8/20/2009	Contr Svc-Other Oper TD	CC	6261	WHITEHEAD HANCOCK	405.00
535000	13	8/20/2009	Contr Svc-Other Oper WT	CC	6261	ROTO ROOTER	963.00

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
550000	16	8/20/2009	Trans Oper AG	CC	6261	BHW BP	273.33
550000	14	8/20/2009	Trans Oper TD	CC	6261	CLEAN SWEEP CAR WASH	298.76
570100	15	8/20/2009	Uncollectible Accounts	JE	30894176	KY CIS POST GL BATCH	-170.20
575000	16	8/20/2009	Misc Oper AG	CC	6261	CLEAN SWEEP CAR WASH	143.78
575000	14	8/20/2009	Misc Oper TD	CC	6261	WW GRAINGER	770.65
575000	13	8/20/2009	Misc Oper WT	CC	6261	LOWES	784.04
575002	16	8/20/2009	Misc General Office	CC	6261	MARATHON OIL 065995 XXX	41.32
575002	16	8/20/2009	Misc General Office	ST	30894054	SABRIX NO TAX CHARGED ACR	28.11
575220	16	8/20/2009	Community Relations	ST	30894054	SABRIX NO TAX CHARGED ACR	157.05
575275	16	8/20/2009	Discounts Available	PK	62057141	Mueller Co - ALL USE PO/REMIT	-24.00
575280	16	8/20/2009	Dues/Membership Deduct	CC	6261	KY BOARD OF ENGINEERS	150.00
575320	14	8/20/2009	Electricity TD	EE	3869113	KENTUCKY UTILITIES COMPANY	15.51
575340	16	8/20/2009	Employee Expenses AG	CC	6261	SHAKER VILLAGE	711.41
575340	16	8/20/2009	Employee Expenses AG	CC	6270	GOLD SHIELD TRANSPORTA	1,004.78
575350	16	8/20/2009	Meals Deduct	CC	6261	APPLEBEES	487.46
575350	16	8/20/2009	Meals Deduct	CC	6270	MCDONALD'S F	59.80
575620	13	8/20/2009	Office & Admin Supplies WT	CC	6261	OFFICEMAX CT IN	337.13
575620	16	8/20/2009	Office & Admin Supplies AG	CC	6261	OFFICEMAX CT IN	477.77
575620	14	8/20/2009	Office & Admin Supplies TD	CC	6261	OFFICE MAX	1,077.32
575660	16	8/20/2009	Postage AG	ST	30894054	SABRIX NO TAX CHARGED ACR	90.90
575740	15	8/20/2009	Telephone CA	TC	30893941	Windstream	268.07
575740	15	8/20/2009	Telephone CA	TC	30893942	Windstream	1,144.50
575740	15	8/20/2009	Telephone CA	TC	30893943	Windstream	107.14
575740	15	8/20/2009	Telephone CA	TC	30893944	Windstream	147.03
575740	15	8/20/2009	Telephone CA	TC	30893945	Windstream	2,270.40
575740	16	8/20/2009	Telephone AG	TC	30893974	AT&T	205.16
575740	16	8/20/2009	Telephone AG	TC	30893975	AT&T	223.03
575740	16	8/20/2009	Telephone AG	TC	30893976	AT&T	1,525.15
575820	13	8/20/2009	Uniforms WT	CC	6261	UFIRST LAUNDRY SVCS	227.37
575820	14	8/20/2009	Uniforms TD	CC	6261	UFIRST LAUNDRY SVCS	521.74
620000	21	8/20/2009	Mat and Sup Maint SS	CC	6261	LOWES	273.03
620000	24	8/20/2009	Mat and Sup Maint TD	CC	6261	OWEN COUNTY BLDG SUPPLY	419.64
620000	24	8/20/2009	Mat and Sup Maint TD	OV	10275060	Powerseal Pipeline Products Co	2,196.42
620000	24	8/20/2009	Mat and Sup Maint TD	OV	10275061	Smith Blair Inc - PO Box 5337	10,004.87
635000	26	8/20/2009	Contr Svc-Other Maint AG	CC	6261	UFIRST LAUNDRY SVCS	630.36
675650	24	8/20/2009	Paving/Backfill TD	CC	6261	CENTRAL READY MIX CONCRET	755.07
685325		8/20/2009	FICA	PS	42299049	Internal Revenue Service (CA)	718.92
716121		8/20/2009	M&J Expenses-Outside	CC	6261	BURGER KING	35.99
760100		8/20/2009	Donations Deduct	CC	6261	CHAMBER OF COMMERCE	600.00
401110		8/21/2009	Res Sales Billed	JE	30894325	KY CIS POST GL BATCH	-187,256.64
401210		8/21/2009	Com Sales Billed	JE	30894325	KY CIS POST GL BATCH	-72,366.27
401310		8/21/2009	Ind Sales Billed	JE	30894325	KY CIS POST GL BATCH	-227.86
401450		8/21/2009	Priv Fire Billed	JE	30894325	KY CIS POST GL BATCH	-35.25
401510		8/21/2009	Pub Auth Billed	JE	30894325	KY CIS POST GL BATCH	-2,007.13
401610		8/21/2009	SFR Billed	JE	30894325	KY CIS POST GL BATCH	-99.42
402110		8/21/2009	Dom WW Serv Billed	JE	30894325	KY CIS POST GL BATCH	-1,794.61
402210		8/21/2009	Com WW Serv Billed	JE	30894325	KY CIS POST GL BATCH	-342.35
402310		8/21/2009	Ind WW Serv Billed	JE	30894325	KY CIS POST GL BATCH	-49.28
403104		8/21/2009	Oth Rev-NSF Check Charge	JE	30894325	KY CIS POST GL BATCH	-120.00
403105		8/21/2009	Oth Rev-Appl/Initiate Serv Fee	JE	30894325	KY CIS POST GL BATCH	-2,080.00
403107		8/21/2009	Oth Rev-Reconnection Charges	JE	30894325	KY CIS POST GL BATCH	-2,028.00
570100	15	8/21/2009	Uncollectible Accounts	JE	30894325	KY CIS POST GL BATCH	-168.48
575000	16	8/21/2009	Misc Oper AG	RI	10132155	Tudor, Carol F.	-24.80
575100	15	8/21/2009	Bank Service Charges CA	PV	42299488	Mellon Bank NA - LOCKBOX - ACH	9,643.81
575200	15	8/21/2009	Collection Agencies CA	PV	42299616	GC Services Limited Partnership	4,611.89
575275	16	8/21/2009	Discounts Available	PK	62057153	Mueller Co - ALL USE PO/REMIT	-40.22
575275	16	8/21/2009	Discounts Available	PK	62057159	Ferguson SAC - ALL USE REMIT	-37.31
501200	2410	8/23/2009	Labor Maint TD Struct & Imp	T2	34510	Payroll Labor Distribution	31.98
501200	2415	8/23/2009	Labor Maint TD Dist Res	T2	34510	Payroll Labor Distribution	313.08
501200	2405	8/23/2009	Labor Maint TD Super/Eng	T2	34510	Payroll Labor Distribution	597.41
501200	2435	8/23/2009	Labor Maint TD Meters	T2	34510	Payroll Labor Distribution	1,536.11
501200	2305	8/23/2009	Labor Maint WT Super/Eng	T2	34510	Payroll Labor Distribution	1,792.26
501200	24	8/23/2009	Labor Maint TD	T2	34510	Payroll Labor Distribution	2,071.39
501200	22	8/23/2009	Labor Maint P	T2	34510	Payroll Labor Distribution	2,384.55
501200	23	8/23/2009	Labor Maint WT	T2	34510	Payroll Labor Distribution	3,395.15
501200	15	8/23/2009	Labor Oper CA	T2	34510	Payroll Labor Distribution	3,465.09
501200	1405	8/23/2009	Labor Oper TD Super/Eng	T2	34510	Payroll Labor Distribution	5,466.02
501200	2420	8/23/2009	Labor Maint TD Mains	T2	34510	Payroll Labor Distribution	7,674.33
501200	1415	8/23/2009	Labor Oper TD Lines	T2	34510	Payroll Labor Distribution	8,644.33
501200	1520	8/23/2009	Labor Oper CA Cust Serv	T2	34510	Payroll Labor Distribution	9,008.28
501200	2440	8/23/2009	Labor Maint TD Hydrants	T2	34510	Payroll Labor Distribution	9,337.33
501200	2430	8/23/2009	Labor Maint TD Services	T2	34510	Payroll Labor Distribution	10,928.02
501200	1510	8/23/2009	Labor Oper CA Mtr Read	T2	34510	Payroll Labor Distribution	21,116.80
501200	1305	8/23/2009	Labor Oper WT Super/Eng	T2	34510	Payroll Labor Distribution	29,287.90
501200	1420	8/23/2009	Labor Oper TD Meter	T2	34510	Payroll Labor Distribution	30,017.77
501200	13	8/23/2009	Labor Oper WT	T2	34510	Payroll Labor Distribution	30,625.15
501200	14	8/23/2009	Labor Oper TD	T2	34510	Payroll Labor Distribution	31,276.63
501200	16	8/23/2009	Labor Oper AG	T2	34510	Payroll Labor Distribution	33,104.27
501200	13	8/23/2009	Labor Oper WT	T3	34511	Actual Burden Journal Entries	24.00
501200	14	8/23/2009	Labor Oper TD	T2	34586	Payroll Labor Distribution	1,786.40
501210	15	8/23/2009	Labor NS OT CA	T2	34510	Payroll Labor Distribution	43.97
501210	1405	8/23/2009	Labor NS OT TD Super/Eng	T2	34510	Payroll Labor Distribution	44.36
501210	16	8/23/2009	Labor NS OT AG	T2	34510	Payroll Labor Distribution	142.26
501210	2430	8/23/2009	Labor NS OT TD Services	T2	34510	Payroll Labor Distribution	399.92



ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
501210	2415	8/23/2009	Labor NS OT TD Dist Res	T2	34510	Payroll Labor Distribution	482.59
501210	14	8/23/2009	Labor NS OT TD	T2	34510	Payroll Labor Distribution	508.01
501210	13	8/23/2009	Labor NS OT WT	T2	34510	Payroll Labor Distribution	709.01
501210	1415	8/23/2009	Labor NS OT TD Lines	T2	34510	Payroll Labor Distribution	732.89
501210	1510	8/23/2009	Labor NS OT CA Mtr Read	T2	34510	Payroll Labor Distribution	785.27
501210	1305	8/23/2009	Labor NS OT WT Super/Eng	T2	34510	Payroll Labor Distribution	1,031.47
501210	2420	8/23/2009	Labor NS OT TD Mains	T2	34510	Payroll Labor Distribution	1,058.59
501210	1420	8/23/2009	Labor NS OT TD Meter	T2	34510	Payroll Labor Distribution	1,803.61
501210	1520	8/23/2009	Labor NS OT CA Cust Serv	T2	34510	Payroll Labor Distribution	1,838.93
501711		8/23/2009	IP-Off-Annual-P/R JE	T3	34511	Actual Burden Journal Entries	10,646.01
504100	16	8/23/2009	Group Ins Oper AG	T3	34511	Actual Burden Journal Entries	1,774.98
504100	1	8/23/2009	Group Insurance - Cap Credits	T3	34511	Actual Burden Journal Entries	30,956.47
504100	1	8/23/2009	Group Insurance - Cap Credits	T3	34587	Actual Burden Journal Entries	219.73
505100	1	8/23/2009	PBOP Cap Credits	T3	34511	Actual Burden Journal Entries	42,739.83
505100	1	8/23/2009	PBOP Cap Credits	T3	34587	Actual Burden Journal Entries	485.90
506100	1	8/23/2009	Pension - Cap Credits	T3	34511	Actual Burden Journal Entries	62,067.08
506100	1	8/23/2009	Pension - Cap Credits	T3	34587	Actual Burden Journal Entries	705.63
507100	16	8/23/2009	401k Oper AG	T3	34511	Actual Burden Journal Entries	4,234.44
507100	16	8/23/2009	401k Oper AG	T3	34587	Actual Burden Journal Entries	44.66
508101	16	8/23/2009	DCP Oper AG	T3	34511	Actual Burden Journal Entries	3,964.60
550000	1	8/23/2009	Trans - Cap Credits	T3	34511	Actual Burden Journal Entries	16,862.38
550000	1	8/23/2009	Trans - Cap Credits	T3	34587	Actual Burden Journal Entries	119.69
558000	1	8/23/2009	Ins Work Comp Cap Credits	T3	34511	Actual Burden Journal Entries	5,285.12
558000	1	8/23/2009	Ins Work Comp Cap Credits	T3	34587	Actual Burden Journal Entries	37.51
575340	16	8/23/2009	Employee Expenses AG	T3	34511	Actual Burden Journal Entries	169.40
685320		8/23/2009	FUTA	T3	34511	Actual Burden Journal Entries	59.13
685325		8/23/2009	FICA	T3	34511	Actual Burden Journal Entries	18,491.22
685325		8/23/2009	FICA	T3	34587	Actual Burden Journal Entries	131.68
685350		8/23/2009	SUTA	T3	34511	Actual Burden Journal Entries	117.71
716121		8/23/2009	M&J Expenses-Outside	T2	34510	Payroll Labor Distribution	2,392.69
716121		8/23/2009	M&J Expenses-Outside	T3	34511	Actual Burden Journal Entries	857.39
401110		8/24/2009	Res Sales Billed	JE	30894466	KY CIS POST GL BATCH	-286,021.10
401210		8/24/2009	Com Sales Billed	JE	30894466	KY CIS POST GL BATCH	-169,134.35
401510		8/24/2009	Pub Auth Billed	JE	30894466	KY CIS POST GL BATCH	-8,181.77
403104		8/24/2009	Oth Rev-NSF Check Charge	JE	30894466	KY CIS POST GL BATCH	-36.00
403105		8/24/2009	Oth Rev-App/Initiate Serv Fee	JE	30894466	KY CIS POST GL BATCH	-12,246.00
403107		8/24/2009	Oth Rev-Reconnection Charges	JE	30894466	KY CIS POST GL BATCH	-6,500.00
504660	16	8/24/2009	Tuition Aid AG	PS	42300999	Tuinity University	1,377.00
505100	16	8/24/2009	PBOP Oper AG	JE	2001 2009	Fas106 for OPEB	100,637.00
535000	16	8/24/2009	Contr Svc-Other Oper AG	PV	42300527	Commonwealth Communications of	3,457.00
535000	16	8/24/2009	Contr Svc-Other Oper AG	PV	42300529	Commonwealth Communications of	407.00
570100	15	8/24/2009	Uncollectible Accounts	JE	30894466	KY CIS POST GL BATCH	-423.27
575000	14	8/24/2009	Misc Oper TD	PV	42300365	Grainger - ALL USE REMIT	31.36
575000	14	8/24/2009	Misc Oper TD	PD	42300374	Grainger - ALL USE REMIT	-173.84
575320	14	8/24/2009	Electricity TD	EE	3875697	OWEN ELECTRIC COOP INC	15.79
575490	16	8/24/2009	Injuries and Damages	RI	10132239	Flannery, Gabriel T.	-1,983.71
575620	14	8/24/2009	Office & Admin Supplies TD	PV	42300352	Duplicator Sales & Service Inc	67.50
620000	24	8/24/2009	Mat and Sup Maint TD	PV	42300347	Mago Construction Company LLC	592.29
620000	21	8/24/2009	Mat and Sup Maint SS	PV	42300357	Ashbrook Simon Hartley	66.15
620000	21	8/24/2009	Mat and Sup Maint SS	PV	42300362	Ashbrook Simon Hartley	1,481.99
620000	24	8/24/2009	Mat and Sup Maint TD	PV	42300368	CI Thornburg Co Inc	208.86
635000	26	8/24/2009	Contr Svc-Other Maint AG	PV	42300371	Stephen Hillenmeyer Landscape	590.00
675000	26	8/24/2009	Misc Maint AG	PV	42300532	Commonwealth Communications of	6,324.00
401110		8/25/2009	Res Sales Billed	JE	30894555	KY CIS POST GL BATCH	-111,695.11
401210		8/25/2009	Com Sales Billed	JE	30894555	KY CIS POST GL BATCH	-72,826.11
401310		8/25/2009	Ind Sales Billed	JE	30894555	KY CIS POST GL BATCH	-1,658.71
401510		8/25/2009	Pub Auth Billed	JE	30894555	KY CIS POST GL BATCH	-4,789.25
403104		8/25/2009	Oth Rev-NSF Check Charge	JE	30894555	KY CIS POST GL BATCH	-84.00
403105		8/25/2009	Oth Rev-App/Initiate Serv Fee	JE	30894555	KY CIS POST GL BATCH	-1,768.00
403107		8/25/2009	Oth Rev-Reconnection Charges	JE	30894555	KY CIS POST GL BATCH	-1,664.00
515100	14	8/25/2009	Purch Power TD	EE	3875706	OWEN ELECTRIC COOP INC	39.15
515100	14	8/25/2009	Purch Power TD	EE	3876854	OWEN ELECTRIC COOP INC	71.75
515100	14	8/25/2009	Purch Power TD	EE	3876862	OWEN ELECTRIC COOP INC	17.11
535000	15	8/25/2009	Contr Svc-Other Oper CA	PV	42301905	Opinion Research Corporation	4,277.20
570100	15	8/25/2009	Uncollectible Accounts	JE	30894555	KY CIS POST GL BATCH	-340.13
575000	14	8/25/2009	Misc Oper TD	ST	30894444	SABRIX NO TAX CHARGED ACR	-10.43
575275	16	8/25/2009	Discounts Available	PK	62057168	Mueller Co - ALL USE PO/REMIT	-71
575320	14	8/25/2009	Electricity TD	EE	3875726	KENTUCKY UTILITIES COMPANY	18.23
575320	14	8/25/2009	Electricity TD	EE	3876574	KENTUCKY UTILITIES COMPANY	12.60
575320	13	8/25/2009	Electricity WT	EE	3876848	BLUE GRASS ENERGY	41.83
575620	14	8/25/2009	Office & Admin Supplies TD	ST	30894444	SABRIX NO TAX CHARGED ACR	4.05
575740	16	8/25/2009	Telephone AG	TC	30894382	Genesys Conferencing	27.80
575741	16	8/25/2009	Cell Phone AG	TC	30894382	Genesys Conferencing	1.80
575741	13	8/25/2009	Cell Phone WT	TC	30894414	Verizon Wireless	35.03
575741	16	8/25/2009	Cell Phone AG	TC	30894414	Verizon Wireless	5,383.37
575741	16	8/25/2009	Cell Phone AG	TC	30894420	Verizon Wireless	291.70
620000	24	8/25/2009	Mat and Sup Maint TD	II	552639	114 Stephenson Street	7.04
620000	24	8/25/2009	Mat and Sup Maint TD	II	552643	3170 Gratz Rd billy Walker	34.93
620000	24	8/25/2009	Mat and Sup Maint TD	II	552645	Lids Various locations	209.55
620000	24	8/25/2009	Mat and Sup Maint TD	PV	42302614	Powerseal Pipeline Products Co	-04
685200		8/25/2009	Property Taxes	RI	10132248	Sheriff of Bourbon County	-9,669.33
685200		8/25/2009	Property Taxes	RI	10132249	Sheriff	-5,654.05
685200		8/25/2009	Property Taxes	RI	10132250	Gallatin County Sheriff	-27.20
685200		8/25/2009	Property Taxes	RI	10132251	Hampton, Bruce Sheriff - REMIT	-1,848.39

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
685200		8/25/2009	Property Taxes	RI	10132252	Jessamine County Govt Sheriffs	-15,841.15
685200		8/25/2009	Property Taxes	RI	10132253	Owen County - REMIT	-131,974.17
685200		8/25/2009	Property Taxes	RI	10132254	WOODFORD COUNTY SHERIFF DEPT -	-2,770.96
716121		8/25/2009	M&J Expenses-Outside	RI	10130947	Eirecom	744.57
401110		8/26/2009	Res Sales Billed	JE	30894836	KY CIS POST GL BATCH	-167,136.39
401210		8/26/2009	Com Sales Billed	JE	30894836	KY CIS POST GL BATCH	-28,247.09
401510		8/26/2009	Pub Auth Billed	JE	30894836	KY CIS POST GL BATCH	-15,714.53
401710		8/26/2009	Misc Sales Billed	JE	30894836	KY CIS POST GL BATCH	-.14
403104		8/26/2009	Oth Rev-NSF Check Charge	JE	30894836	KY CIS POST GL BATCH	-72.00
403105		8/26/2009	Oth Rev-App/Initiate Serv Fee	JE	30894836	KY CIS POST GL BATCH	-3,406.00
403107		8/26/2009	Oth Rev-Reconnection Charges	JE	30894836	KY CIS POST GL BATCH	-1,274.00
504100	16	8/26/2009	Group Ins Oper AG	JE		102 Life & Med Retiree Reductions	-2,720.50
504100	16	8/26/2009	Group Ins Oper AG	JE		103 Rec Allmerica Pmt	-365.20
510100	11	8/26/2009	Purchased Water-Outside	PV	42303625	Winchester Municipal Utilities	342.93
510100	11	8/26/2009	Purchased Water-Outside	PV	42303628	Winchester Municipal Utilities	6,482.41
515100	14	8/26/2009	Purch Power TD	EE	3877566	KENTUCKY UTILITIES COMPANY	9.27
515100	14	8/26/2009	Purch Power TD	EE	3877881	KENTUCKY UTILITIES COMPANY	52.03
515100	14	8/26/2009	Purch Power TD	EE	3878076	OWEN ELECTRIC COOP INC	19.20
515100	14	8/26/2009	Purch Power TD	EE	3878151	OWEN ELECTRIC COOP INC	15.09
515100	14	8/26/2009	Purch Power TD	EE	3878154	OWEN ELECTRIC COOP INC	27.82
518001	AWSI	8/26/2009	Chemicals Carbon AWSI	PV	42303726	American Anglian Environmental	3,872.29
518001	AWSI	8/26/2009	Chemicals Carbon AWSI	PV	42303727	American Anglian Environmental	3,550.41
520100	16	8/26/2009	M & S Oper AG	PV	42303494	Insight Direct (Peripherals) -	185.01
520100	16	8/26/2009	M & S Oper AG	PV	42303495	Insight Direct (Peripherals) -	175.23
520100	14	8/26/2009	M & S Oper TD	PV	42303611	E H Wachs Co	118.88
520100	14	8/26/2009	M & S Oper TD	PV	42303651	Saf ti co Inc - PO/REMIT	157.94
520100	16	8/26/2009	M & S Oper AG	PV	42303731	Baumann Paper-PO/REMIT	237.69
535000	16	8/26/2009	Contr Svc-Other Oper AG	PV	42303488	Robert Half Management Resourc	20,500.00
535000	16	8/26/2009	Contr Svc-Other Oper AG	PV	42303491	Kentucky Underground Storage I	169.50
535000	14	8/26/2009	Contr Svc-Other Oper TD	PV	42303706	Volt Services Group	117.16
535000	13	8/26/2009	Contr Svc-Other Oper WT	PV	42303706	Volt Services Group	937.30
535000	16	8/26/2009	Contr Svc-Other Oper AG	PV	42303732	Grott Locksmith Center Inc	135.00
535001	15	8/26/2009	Contr Svc-Temp Empl Oper CA	PV	42303592	Volt Services Group	624.00
535001	15	8/26/2009	Contr Svc-Temp Empl Oper CA	PV	42303605	Volt Services Group	1,317.58
535001	15	8/26/2009	Contr Svc-Temp Empl Oper CA	PV	42303608	Volt Services Group	576.38
535001	15	8/26/2009	Contr Svc-Temp Empl Oper CA	PV	42303613	Volt Services Group	749.66
535001	15	8/26/2009	Contr Svc-Temp Empl Oper CA	PV	42303630	Volt Services Group	596.76
535001	14	8/26/2009	Contr Svc-Temp Empl Oper TD	PV	42303711	Volt Services Group	117.16
535001	13	8/26/2009	Contr Svc-Temp Empl Oper WT	PV	42303711	Volt Services Group	954.04
535001	14	8/26/2009	Contr Svc-Temp Empl Oper TD	PV	42303715	Volt Services Group	200.85
535001	13	8/26/2009	Contr Svc-Temp Empl Oper WT	PV	42303715	Volt Services Group	970.78
535001	14	8/26/2009	Contr Svc-Temp Empl Oper TD	PV	42303720	Volt Services Group	251.05
535001	13	8/26/2009	Contr Svc-Temp Empl Oper WT	PV	42303720	Volt Services Group	1,924.82
535001	14	8/26/2009	Contr Svc-Temp Empl Oper TD	PV	42303724	Volt Services Group	192.48
535001	13	8/26/2009	Contr Svc-Temp Empl Oper WT	PV	42303724	Volt Services Group	995.88
535001	14	8/26/2009	Contr Svc-Temp Empl Oper TD	PV	42303725	Volt Services Group	234.32
535001	13	8/26/2009	Contr Svc-Temp Empl Oper WT	PV	42303725	Volt Services Group	636.03
536000	13	8/26/2009	Contr Svc-Lab Testing Oper WT	PV	42303728	Fouser Environmental Services	250.00
541000	14	8/26/2009	Rents-Real Prop Oper TD	PV	42303575	CSX Transportation Inc-REMIT	100.00
541400	16	8/26/2009	Rents-Equipment Oper AG	PV	42303729	Neopost Leasing	213.57
550000	16	8/26/2009	Trans Oper AG	PV	42303681	Automotive Rentals Inc ACH/ALL	1,847.20
550000	16	8/26/2009	Trans Oper AG	PV	42303735	Thoroughbred Energy - REMIT	570.59
550002	16	8/26/2009	Trans Oper AG Lease Fuel	PV	42303681	Automotive Rentals Inc ACH/ALL	9,949.97
550003	16	8/26/2009	Trans Oper AG Lease Maint	PV	42303681	Automotive Rentals Inc ACH/ALL	12,634.86
570100	15	8/26/2009	Uncollectible Accounts	JE	30894836	KY CIS POST GL BATCH	25.91
575000	16	8/26/2009	Misc Oper AG	JE	30894598	AUG09 INV FREIGHT WRITE OFF	-67.64
575000	16	8/26/2009	Misc Oper AG	JE	30894601	AUG09 INV WRITE OFF	-27.71
575000	14	8/26/2009	Misc Oper TD	PV	42303548	United Rentals (GA) - REMIT	51.45
575000	14	8/26/2009	Misc Oper TD	PV	42303596	CI Thornburg Co Inc	915.13
575000	14	8/26/2009	Misc Oper TD	PV	42303632	CI Thornburg Co Inc	1,879.19
575000	14	8/26/2009	Misc Oper TD	PV	42303634	Neptune Technology - ALL USE R	5,007.76
575275	16	8/26/2009	Discounts Available	PK	62057178	Mueller Co - ALL USE PO/REMIT	-16.80
575280	16	8/26/2009	Dues/Membership Deduct	PV	42304126	Kentucky Cty Judge Exec Assoc	200.00
575830	11	8/26/2009	Wtr & Waste Wtr Exp SS	PV	42303675	Kentucky American Water	2,529.21
620000	24	8/26/2009	Mat and Sup Maint TD	PV	42303552	Mago Construction Company LLC	1,225.29
635000	26	8/26/2009	Contr Svc-Other Maint AG	PV	42303733	Perfection Services-PO/REMIT	706.55
675000	24	8/26/2009	Misc Maint TD	PV	42303586	Saf ti co Inc - PO/REMIT	94.34
675000	26	8/26/2009	Misc Maint AG	PV	42304118	Canon Financial Svcs Inc -REMI	141.42
675000	26	8/26/2009	Misc Maint AG	PV	42304120	Canon Financial Svcs Inc -REMI	138.90
675000	26	8/26/2009	Misc Maint AG	PV	42304122	Xerox Corp- REMIT	63.58
675000	26	8/26/2009	Misc Maint AG	PV	42304123	Xerox Corp- REMIT	323.77
675650	24	8/26/2009	Paving/Backfill TD	PV	42303602	D & K Meter and Hydrant Repair	3,215.00
715111		8/26/2009	M&J Revenues-Outside	RI	10105329	Senniger Plumbing	706.57
716121		8/26/2009	M&J Expenses-Outside	RI	10132337	State Farm Insurance	-3,818.93
401110		8/27/2009	Res Sales Billed	JE	30894902	KY CIS POST GL BATCH	-154,088.34
401210		8/27/2009	Com Sales Billed	JE	30894902	KY CIS POST GL BATCH	-28,841.80
401510		8/27/2009	Pub Auth Billed	JE	30894902	KY CIS POST GL BATCH	-523.87
401630	AW12	8/27/2009	Sale for Resale AW09	JE		120804 Recls Owenton Wastewater Exp	-1,118.31
402210		8/27/2009	Com WW Serv Billed	JE	30894902	KY CIS POST GL BATCH	446.98
403102		8/27/2009	Oth Rev-Rents Water Property	RI	10132461	Sprint Nextel	-665.62
403104		8/27/2009	Oth Rev-NSF Check Charge	JE	30894902	KY CIS POST GL BATCH	-96.00
403105		8/27/2009	Oth Rev-App/Initiate Serv Fee	JE	30894902	KY CIS POST GL BATCH	-2,054.00
403107		8/27/2009	Oth Rev-Reconnection Charges	JE	30894902	KY CIS POST GL BATCH	-832.00
403198		8/27/2009	Oth Rev-Misc Service Rev	RI	10132478	Kentucky American Water - Nort	-140.00

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
504620	16	8/27/2009	Employee Physical Exam AG	CC	6285	NEW HORIZONS MEDICAL CENT	85.00
504620	16	8/27/2009	Employee Physical Exam AG	PV	42304183	BaptistWorx Business Office	200.00
510110	AW12	8/27/2009	Purch Water AW12	JE	120804	Recls Owenton Wastewater Exp	1,118.31
515100	14	8/27/2009	Purch Power TD	EE	3879555	KENTUCKY UTILITIES COMPANY	41.00
515100	12	8/27/2009	Purch Power P	EE	3880041	KENTUCKY UTILITIES COMPANY	1,769.21
520100	13	8/27/2009	M & S Oper WT	CC	6285	HACH COMPANY	311.04
520100	14	8/27/2009	M & S Oper TD	CC	6285	USA BLUE BOOK	387.28
520100	16	8/27/2009	M & S Oper AG	CC	6285	W W GRAINGER	1,064.35
520100	14	8/27/2009	M & S Oper TD	EE	3879555	KENTUCKY UTILITIES COMPANY	10.00
535000	16	8/27/2009	Contr Svc-Other Oper AG	CC	6285	GROTT LOCKSMITH CENTER	21.47
535000	16	8/27/2009	Contr Svc-Other Oper AG	ST	30894801	SABRIX NO TAX CHARGED ACR	8.10
550000	16	8/27/2009	Trans Oper AG	CC	6285	SOAPY JOES CAR WASH	533.18
550000	16	8/27/2009	Trans Oper AG	ST	30894801	SABRIX NO TAX CHARGED ACR	34.24
570100	15	8/27/2009	Uncollectible Accounts	JE	30894902	KY CIS POST GL BATCH	-560.12
575000	14	8/27/2009	Misc Oper TD	CC	6285	WW GRAINGER	33.05
575000	16	8/27/2009	Misc Oper AG	CC	6285	HOMETOWN PIZZA	98.27
575000	13	8/27/2009	Misc Oper WT	CC	6285	W W GRAINGER	548.63
575000	16	8/27/2009	Misc Oper AG	JE	120803	Recls Amort for Non Rev Water	5,261.52
575000	14	8/27/2009	Misc Oper TD	ST	30894801	SABRIX NO TAX CHARGED ACR	300.47
575000	15	8/27/2009	Misc Oper CA	PS	42304347	Horton, Beverly Petty Cash	115.20
575320	14	8/27/2009	Electricity TD	EE	3880229	OWEN ELECTRIC COOP INC	18.54
575340	16	8/27/2009	Employee Expenses AG	CC	6285	FIRESIDE BREWHOUSE	964.88
575350	16	8/27/2009	Meals Deduct	CC	6285	APPLEBEES	106.71
575350	16	8/27/2009	Meals Deduct	CC	6293	APPLEBEES	66.58
575350	16	8/27/2009	Meals Deduct	RI	10132477	Tellez, Jose M.	-1.66
575545	13	8/27/2009	Lab Supplies WT	CC	6285	HACH COMPANY	1,311.83
575620	14	8/27/2009	Office & Admin Supplies TD	CC	6285	OWEN COUNTY BLDG SUPPLY	65.01
575620	16	8/27/2009	Office & Admin Supplies AG	CC	6285	OFFICEMAX CT IN	763.73
575620	16	8/27/2009	Office & Admin Supplies AG	CC	6293	OFFICEMAX CT IN	38.13
575740	15	8/27/2009	Telephone CA	TC	30894672	Windstream	115.29
575740	15	8/27/2009	Telephone CA	TC	30894752	AT&T	1,981.67
575820	14	8/27/2009	Uniforms TD	CC	6285	NATIONAL WORKWEAR INC	85.85
575830	11	8/27/2009	Wtr & Waste Wtr Exp SS	ST	30894801	SABRIX NO TAX CHARGED ACR	151.75
575998	16	8/27/2009	PCard Undistributed	CC	6285	SHELL OIL	21.60
620000	21	8/27/2009	Mat and Sup Maint SS	CC	6285	W W GRAINGER	466.32
620000	23	8/27/2009	Mat and Sup Maint WT	CC	6285	BATTERIES PLUS	3,203.85
635000	26	8/27/2009	Contr Svc-Other Maint AG	CC	6285	UFIRST LAUNDRY SVCS	70.04
675000	26	8/27/2009	Misc Maint AG	ST	30894802	SABRIX VENDOR TAX COMPARE	20.52
680600		8/27/2009	Amort-Prop Losses	JE	120803	Recls Amort for Non Rev Water	-5,261.52
760200		8/27/2009	Other Income Deductions	CC	6285	WAL-MART	80.75
401110		8/28/2009	Res Sales Billed	JE	30895002	KY CIS POST GL BATCH	-156,485.35
401210		8/28/2009	Com Sales Billed	JE	30895002	KY CIS POST GL BATCH	-2,311.29
401510		8/28/2009	Pub Auth Billed	JE	30895002	KY CIS POST GL BATCH	-560.14
403104		8/28/2009	Oth Rev-NSF Check Charge	JE	30895002	KY CIS POST GL BATCH	-216.00
403105		8/28/2009	Oth Rev-App/Initiate Serv Fee	JE	30895002	KY CIS POST GL BATCH	-2,938.00
403107		8/28/2009	Oth Rev-Reconnection Charges	JE	30895002	KY CIS POST GL BATCH	-1,872.00
501200	1305	8/28/2009	Labor Oper WT Super/Eng	JE	30894946	Labor Accrual August 2009	5,440.50
501200	14	8/28/2009	Labor Oper TD	JE	30894946	Labor Accrual August 2009	5,440.50
501200	1405	8/28/2009	Labor Oper TD Super/Eng	JE	30894946	Labor Accrual August 2009	5,440.50
501200	16	8/28/2009	Labor Oper AG	JE	30894946	Labor Accrual August 2009	136,012.50
504100	1	8/28/2009	Group Insurance - Cap Credits	T1	34509	Payroll Disbursement Entries	-37,582.91
504100	16	8/28/2009	Group Ins Oper AG	T1	34509	Payroll Disbursement Entries	-8,678.33
504100	1	8/28/2009	Group Insurance - Cap Credits	T1	34585	Payroll Disbursement Entries	-219.73
504100	16	8/28/2009	Group Ins Oper AG	T1	34585	Payroll Disbursement Entries	-79.60
505100	1	8/28/2009	PBOP Cap Credits	T1	34509	Payroll Disbursement Entries	-50,848.27
505100	1	8/28/2009	PBOP Cap Credits	T1	34585	Payroll Disbursement Entries	-485.90
506100	1	8/28/2009	Pension - Cap Credits	T1	34509	Payroll Disbursement Entries	-73,842.14
506100	1	8/28/2009	Pension - Cap Credits	T1	34585	Payroll Disbursement Entries	-705.63
507100	16	8/28/2009	401k Oper AG	JE	30894905	401(K) Co Match Accr August 09	3,202.15
508101	16	8/28/2009	DCP Oper AG	JE	30894926	DCP Accrual Aug09	2,952.47
511100	13	8/28/2009	Waste Disposal Exp WT	ID	553891	Chemical Issues RRS Aug 2009	2,671.52
511100	13	8/28/2009	Waste Disposal Exp WT	ID	553912	CHEM ISSUES KRS AUGUST 2009	7,298.79
518000	13	8/28/2009	Chemicals WT	ID	553593	Owenton WWTP August 09	760.77
518000	13	8/28/2009	Chemicals WT	ID	553599	Owenton Water August 09	17,282.33
518000	13	8/28/2009	Chemicals WT	ID	553855	ChemicalIssuesRockwell Aug2009	588.40
518000	13	8/28/2009	Chemicals WT	ID	553891	Chemical Issues RRS Aug 2009	60,530.31
518000	13	8/28/2009	Chemicals WT	ID	553912	CHEM ISSUES KRS AUGUST 2009	152,801.18
520100	16	8/28/2009	M & S Oper AG	JE	30894860	Reclas P-card errors - 08/09	21.60
541400	16	8/28/2009	Rents-Equipment Oper AG	JE	120805	True Up Prepd Other Oce Imag	-199.34
550000	1	8/28/2009	Trans - Cap Credits	T1	34509	Payroll Disbursement Entries	-20,471.99
550000	1	8/28/2009	Trans - Cap Credits	T1	34585	Payroll Disbursement Entries	-119.69
558000	1	8/28/2009	Ins Work Comp Cap Credits	T1	34509	Payroll Disbursement Entries	-6,416.49
558000	1	8/28/2009	Ins Work Comp Cap Credits	T1	34585	Payroll Disbursement Entries	-37.51
570100	15	8/28/2009	Uncollectible Accounts	JE	30895002	KY CIS POST GL BATCH	38,851.52
575275	16	8/28/2009	Discounts Available	PK	62057208	US Pipe & Foundry Co - REMIT	-31.65
575275	16	8/28/2009	Discounts Available	PK	62057219	Mueller Co - ALL USE PO/REMIT	-7.38
575998	16	8/28/2009	PCard Undistributed	JE	30894860	Reclas P-card errors - 08/09	-21.60
620000	24	8/28/2009	Mat and Sup Maint TD	IR	553651	Inventory Return	-40.92
620000	24	8/28/2009	Mat and Sup Maint TD	IR	553653	Inventory Return	-61.76
620000	24	8/28/2009	Mat and Sup Maint TD	IR	553657	Inventory Return	-237.52
685200		8/28/2009	Property Taxes	JE	120807	Rev Prop Tax Rec MI's Recorded	170,406.81
716121		8/28/2009	M&J Expenses-Outside	II	553678	Inventory Issue-Stk E & D	61.76
401120		8/31/2009	Res Sales Unbilled	JE	120818	Discretionary Unbilled Adj Aug	221,645.00
401120		8/31/2009	Res Sales Unbilled	JE	30895012	UNBILLED REVENUE	-2,216,446.59

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
401220		8/31/2009	Com Sales Unbilled	JE	120818	Discretionary Unbilled Adj Aug	121,405.00
401220		8/31/2009	Com Sales Unbilled	JE	30895012	UNBILLED REVENUE	-1,214,058.89
401320		8/31/2009	Ind Sales Unbilled	JE	30895012	UNBILLED REVENUE	-127,888.79
401460		8/31/2009	Priv Fire Unbilled	JE	120809	Reverse Unbilled Piate Fire	1,575.40
401460		8/31/2009	Priv Fire Unbilled	JE	30895012	UNBILLED REVENUE	-1,575.40
401520		8/31/2009	Pub Auth Unbilled	JE	30895012	UNBILLED REVENUE	-339,679.24
401620		8/31/2009	Sales for Resale Unbilled	JE	30895012	UNBILLED REVENUE	-118,785.84
403102		8/31/2009	Oth Rev-Rents Water Property	JE	30895535	8/09 Rent,phone&indirect costs	-1,193.00
403103		8/31/2009	Oth Rev-Collect for Others	JE	51	Add'l Accrual for Aug MI Sew/L	-92,983.40
403198		8/31/2009	Oth Rev-Misc Service Rev	RI	10132567	Kentucky American Water - Nort	-20.00
501200	1305	8/31/2009	Labor Oper WT Super/Eng	JE	30895918	FASTR - ALLOCATION KY_ALLEXP2	-947.97
501210	1305	8/31/2009	Labor NS OT WT Super/Eng	JE	30895918	FASTR - ALLOCATION KY_ALLEXP2	-199.48
501716	16	8/31/2009	Comp Exp-Options	JE	30895519	Accrue RSU & Opt Exp Aug09	616.00
501718	16	8/31/2009	Comp Exp-RSU's	JE	30895519	Accrue RSU & Opt Exp Aug09	553.00
504100	16	8/31/2009	Group Ins Oper AG	JE	30895389	Adjust Accr Ins for Aug 2009	-4,244.86
504100	16	8/31/2009	Group Ins Oper AG	JE	30895918	FASTR - ALLOCATION KY_ALLEXP2	-20.04
504610	16	8/31/2009	Employee Awards AG	PV	42308096	Tharpe Company Inc-REMIT	842.10
506100	16	8/31/2009	Pension Oper AG	JR	2002	Pension Costs Allocations	139,476.59
507100	16	8/31/2009	401k Oper AG	JE	30895918	FASTR - ALLOCATION KY_ALLEXP2	-12.38
508200	16	8/31/2009	ESPP Oper AG	JE	30895029	Accrue ESPP Expense Aug 2009	577.05
510100	11	8/31/2009	Purchased Water-Outside	JE	160	Acc for Inv Rec'd but not appr	1,155.30
510100	11	8/31/2009	Purchased Water-Outside	JE	205	Rec'd Purchased Water Acc 8.09	4,968.00
511100	13	8/31/2009	Waste Disposal Exp WT	JE	155	Power Accrual for Eastern & PA	-66.45
511100	13	8/31/2009	Waste Disposal Exp WT	JE	600	Acc for Goods/Serv not Invoice	1,286.11
511100	13	8/31/2009	Waste Disposal Exp WT	JR	30059984	Periodic Waste Disposal Accrual	4,167.00
511200	13	8/31/2009	Amort Waste Disp Exp	JR	30059991	Amortize Waste Disposal KY Riv	7,692.83
515100	12	8/31/2009	Purch Power P	JE	155	Power Accrual for Eastern & PA	-3,096.69
515100	14	8/31/2009	Purch Power TD	JE	155	Power Accrual for Eastern & PA	-831.66
515100	13	8/31/2009	Purch Power WT	JE	155	Power Accrual for Eastern & PA	27,476.66
515100	13	8/31/2009	Purch Power WT	JE	157	Power Accrual Man Adj	-45,725.74
515100	13	8/31/2009	Purch Power WT	JE	120816	Add'l PTP 5 Accr KY Fac Fee	32,402.90
520100	16	8/31/2009	M & S Oper AG	JE	130	KY pcrd acclr 08/09	-128.41
520100	13	8/31/2009	M & S Oper WT	JE	130	KY pcrd acclr 08/09	215.27
520100	14	8/31/2009	M & S Oper TD	JE	130	KY pcrd acclr 08/09	3,054.57
520100	14	8/31/2009	M & S Oper TD	JE	155	Power Accrual for Eastern & PA	1.90
520100	16	8/31/2009	M & S Oper AG	CC	30895806	CHILI'S 2 - RICHMO	13.99
520100	13	8/31/2009	M & S Oper WT	CC	30895806	CHILI'S 2 - RICHMO	19.56
532100	16	8/31/2009	Contr Svc-Audit Fees Oper AG	JR	275	Amort PWC Audit Fee 09-10	8,849.58
533000	16	8/31/2009	Contr Svc-Legal Oper AG	JE	175	Accrual for Unbilled Legal Aug	11,491.12
533000	16	8/31/2009	Contr Svc-Legal Oper AG	JR	30059967	King & Spalding Legal Fees	34.07
534600	16	8/31/2009	Mmgt Fees-Corporate	JB	30895947	CP	1,082.08
534601	16	8/31/2009	Mmgt Fees-External Affairs/Com	JB	30895947	CP	25,916.49
534602	16	8/31/2009	Mmgt Fees-Finance	JB	30895947	CP	98,701.18
534603	16	8/31/2009	Mmgt Fees-Human Resources	JB	30895947	CP	33,086.63
534604	16	8/31/2009	Mmgt Fees-Legal	JB	30895947	CP	27,386.53
534605	16	8/31/2009	Mmgt Fees-Operations Svcs	JB	30895947	CP	24,139.74
534606	16	8/31/2009	Mmgt Fees-Property	JB	30895947	CP	36,922.99
534607	16	8/31/2009	Mmgt Fees-Business Development	JB	30895947	CP	16,225.96
534608	16	8/31/2009	Mmgt Fees-Bus Transformation	JB	30895947	CP	-377.53
534609	16	8/31/2009	Mmgt Fees-Audit	JB	30895947	CP	5,304.27
534610	16	8/31/2009	Mmgt Fees-Regulatory	JB	30895947	CP	2,007.25
534611	16	8/31/2009	Mmgt Fees-Inv Relations	JB	30895947	CP	1,511.10
534615	16	8/31/2009	SSC-Shrd Bus Srv Fees	JB	30895947	CP	45,579.74
534625	16	8/31/2009	CSC-Shrd Bus Srv Fees	JB	30895947	CP	141,801.26
534635	16	8/31/2009	ITS-Shrd Bus Srv Fees	JB	30895947	CP	113,358.13
534645	16	8/31/2009	Procure-Shrd Bus Srv Fees	JB	30895947	CP	7,186.66
534655	16	8/31/2009	Lab-Shrd Bus Srv Fees	JB	30895947	CP	15,024.91
534665	16	8/31/2009	BSC-Shrd Bus Srv Fees	JB	30895947	CP	3,900.18
534701	16	8/31/2009	Mmgt Fees-Regulated Operations	JB	30895947	CP	92,305.75
535000	16	8/31/2009	Contr Svc-Other Oper AG	JE	130	KY pcrd acclr 08/09	27.98
535000	15	8/31/2009	Contr Svc-Other Oper CA	JE	130	KY pcrd acclr 08/09	100.09
535000	13	8/31/2009	Contr Svc-Other Oper WT	JE	160	Acc for Inv Rec'd but not appr	2,300.00
535000	14	8/31/2009	Contr Svc-Other Oper TD	JE	160	Acc for Inv Rec'd but not appr	2,354.25
535000	15	8/31/2009	Contr Svc-Other Oper CA	JE	410	Rec EstDiv Calence Phone Acclr	-564.55
535000	13	8/31/2009	Contr Svc-Other Oper WT	JE	600	Acc for Goods/Serv not Invoice	-2,660.00
535000	14	8/31/2009	Contr Svc-Other Oper TD	JE	600	Acc for Goods/Serv not Invoice	1,612.25
535000	16	8/31/2009	Contr Svc-Other Oper AG	JE	600	Acc for Goods/Serv not Invoice	20,890.00
535000	16	8/31/2009	Contr Svc-Other Oper AG	JE	120819	Rev Rob Half on PTP5 Accrual	-20,500.00
535000	16	8/31/2009	Contr Svc-Other Oper AG	JE	17080910	PWC Contract Services P08/09	8,144.50
535000	13	8/31/2009	Contr Svc-Other Oper WT	JR	30059979	Hach Co. - Maintenance	4,684.42
535000	13	8/31/2009	Contr Svc-Other Oper WT	JE	30895918	FASTR - ALLOCATION KY_ALLEXP2	-2,751.91
535000	14	8/31/2009	Contr Svc-Other Oper TD	JE	30895918	FASTR - ALLOCATION KY_ALLEXP2	-1,255.31
535000	16	8/31/2009	Contr Svc-Other Oper AG	JB	30895947	CP	72.39
535001	13	8/31/2009	Contr Svc-Temp Empl Oper WT	JE	30895918	FASTR - ALLOCATION KY_ALLEXP2	-2,903.93
535001	14	8/31/2009	Contr Svc-Temp Empl Oper TD	JE	30895918	FASTR - ALLOCATION KY_ALLEXP2	-995.86
541400	16	8/31/2009	Rents-Equipment Oper AG	JR	30059975	Amortize Oce Imag Copier Lease	199.34
541400	16	8/31/2009	Rents-Equipment Oper AG	JR	30059976	Dyntek Services	161.47
541400	16	8/31/2009	Rents-Equipment Oper AG	JE	30895535	8/09 Rent,phone&indirect costs	-12.00
550000	16	8/31/2009	Trans Oper AG	JE	130	KY pcrd acclr 08/09	3.09
550000	14	8/31/2009	Trans Oper TD	JE	130	KY pcrd acclr 08/09	79.74
550000	16	8/31/2009	Trans Oper AG	CC	30895797	BEST BUY	29.00
550000	16	8/31/2009	Trans Oper AG	PV	42308071	Bridgestone Americas Inc	276.77
550002	16	8/31/2009	Trans Oper AG Lease Fuel	JE	215	Accrue 08.09 ARI Charges	12,980.09
550003	16	8/31/2009	Trans Oper AG Lease Maint	JE	215	Accrue 08.09 ARI Charges	8,835.16

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
556000	16	8/31/2009	Ins Vehicle Oper AG	JR		2 Amortize Prepaid Insurance	3,199.49
557000	16	8/31/2009	Ins Gen Liab Oper AG	JR		2 Amortize Prepaid Insurance	29,383.94
557000	16	8/31/2009	Ins Gen Liab Oper AG	PD	42309660	Marsh USA Inc - Wire Payments	-361.76
558000	16	8/31/2009	Ins Work Comp AG	JR		2 Amortize Prepaid Insurance	14,698.74
559000	16	8/31/2009	Ins Other Oper AG	JR		2 Amortize Prepaid Insurance	13,348.30
566100	16	8/31/2009	Reg Comm Amort Rate Case	JE	120821	True Up Rate Case Exp 08.09	638.91
566100	16	8/31/2009	Reg Comm Amort Rate Case	JR	30059957	Deferred Rate Case Expense	12,443.21
566100	16	8/31/2009	Reg Comm Amort Rate Case	JR	30059987	Deferred Rate Case Expense	11,360.09
566200	16	8/31/2009	Reg Comm Amort Depr Study	JR	30059961	DDA - Cost of Service Study	798.61
566200	16	8/31/2009	Reg Comm Amort Depr Study	JR	30059971	DDA - Depreciation Study	500.09
570100	15	8/31/2009	Uncollectible Accounts	JE	100	Adj Allow for Doubtl Accts Aug	16,015.00
570100	16	8/31/2009	Uncollectible Accts-MI's	JE	260	Adj Allow for Dblt Accts- MIs	-8,445.38
570100	15	8/31/2009	Uncollectible Accounts	JE	120808	Recs Pmts to offset Bad Debt	-57.22
570100	15	8/31/2009	Uncollectible Accounts	JE	30895364	KY CIS POST GL BATCH	-114.79
575000	15	8/31/2009	Misc Oper CA	JE	130	KY pcrd acclr 08/09	-653.79
575000	12	8/31/2009	Misc Oper P	JE	130	KY pcrd acclr 08/09	-458.76
575000	16	8/31/2009	Misc Oper AG	JE	130	KY pcrd acclr 08/09	3.33
575000	14	8/31/2009	Misc Oper TD	JE	130	KY pcrd acclr 08/09	1,092.49
575000	13	8/31/2009	Misc Oper WT	JE	130	KY pcrd acclr 08/09	3,744.93
575000	14	8/31/2009	Misc Oper TD	JE	160	Acc for Inv Rec'd but not appr	5,639.96
575000	16	8/31/2009	Misc Oper AG	JE	160	Acc for Inv Rec'd but not appr	8,215.88
575000	14	8/31/2009	Misc Oper TD	JE	410	Rec EstDiv Calence Phone Acclr	15.70
575000	16	8/31/2009	Misc Oper AG	JE	120811	True Up 186598 Other Reg Asset	475.64
575000	16	8/31/2009	Misc Oper AG	JE	120817	Write Off Non Rev Water & Cons	158,507.88
575000	16	8/31/2009	Misc Oper AG	JR	30059990	Amortize Non Revenue Water Stu	2,605.10
575000	16	8/31/2009	Misc Oper AG	JE	30895547	True up May 241249 writeoff	186.62
575000	14	8/31/2009	Misc Oper TD	CC	30895797	BEST BUY	39.99
575000	16	8/31/2009	Misc Oper AG	CC	30895797	BEST BUY	41.26
575000	11	8/31/2009	Misc Oper SS	CC	30895806	CHILI'S 2 - RICHMO	23.28
575000	16	8/31/2009	Misc Oper AG	CC	30895806	CHILI'S 2 - RICHMO	100.69
575000	14	8/31/2009	Misc Oper TD	CC	30895806	CHILI'S 2 - RICHMO	147.68
575000	13	8/31/2009	Misc Oper WT	CC	30895806	CHILI'S 2 - RICHMO	276.71
575000	13	8/31/2009	Misc Oper WT	JE	30895918	FASTR - ALLOCATION KY_ALLEXP2	-132.13
575030	16	8/31/2009	Advertising	JE	160	Acc for Inv Rec'd but not appr	2,500.00
575100	15	8/31/2009	Bank Service Charges CA	JE	140	Mellon Bank Fee Accrual	-19,287.62
575100	15	8/31/2009	Bank Service Charges CA	JE	141	CheckFree Bank Fee Accrual	45.24
575100	15	8/31/2009	Bank Service Charges CA	JE	142	Mellon Bank Correction Entry	19,421.52
575200	15	8/31/2009	Collection Agencies CA	JE	160	Acc for Inv Rec'd but not appr	1,415.38
575200	15	8/31/2009	Collection Agencies CA	JE	30829	GC Services accrual august	10,201.38
575240	16	8/31/2009	Co Dues/Membership Deduct	JR	30059962	Amortize AWWA Research Fees	1,517.61
575242	16	8/31/2009	Co Dues Deduct AWWA	JR	30059969	AWWA Membership dues	614.83
575244	16	8/31/2009	Co Dues Deduct NAWC	JR	30059986	NAWC Membership Dues	3,141.70
575260	16	8/31/2009	Credit Line Fees	JR	30059966	JPMorgan Credit Line Fees	34.97
575261	AW46	8/31/2009	Credit Line Fees AW46	JE	125	Rec'd Mthly Trans pd by AWCC	2,299.68
575261	AW46	8/31/2009	Credit Line Fees AW46	JE	129	CREDIT LINE FEES	54.42
575270	16	8/31/2009	Directors Fees	JE	210802	Rlcs misposted director fes	500.00
575280	16	8/31/2009	Dues/Membership Deduct	JR	30059978	Commerce Lexington Member Dues	416.67
575280	16	8/31/2009	Dues/Membership Deduct	JR	30059980	Kentucky League of Cities	125.00
575280	16	8/31/2009	Dues/Membership Deduct	JR	30059981	Calence LLC	341.51
575320	16	8/31/2009	Electricity AG	JE	155	Power Accrual for Eastern & PA	-366.62
575320	14	8/31/2009	Electricity TD	JE	155	Power Accrual for Eastern & PA	-40.78
575320	13	8/31/2009	Electricity WT	JE	155	Power Accrual for Eastern & PA	2.32
575320	16	8/31/2009	Electricity AG	JE	30895535	8/09 Rent,phone&indirect costs	-99.00
575340	16	8/31/2009	Employee Expenses AG	JE	130	KY pcrd acclr 08/09	-1,741.34
575340	16	8/31/2009	Employee Expenses AG	CC	30895806	CHILI'S 2 - RICHMO	42.93
575342	16	8/31/2009	Empl Exp Conf/Registration AG	CC	30895806	CHILI'S 2 - RICHMO	795.00
575350	16	8/31/2009	Meals Deduct	JE	130	KY pcrd acclr 08/09	518.23
575350	16	8/31/2009	Meals Deduct	CC	30895797	BEST BUY	87.14
575350	16	8/31/2009	Meals Deduct	CC	30895806	CHILI'S 2 - RICHMO	187.92
575350	16	8/31/2009	Meals Deduct	JA	30896031	FASTR - ALLOC GAMTALLCO	-896.63
575351	16	8/31/2009	Meals Non Deduct	JA	30896031	FASTR - ALLOC GAMTALLCO	896.63
575420	16	8/31/2009	Forms AG	CC	30895806	CHILI'S 2 - RICHMO	491.42
575480	14	8/31/2009	Heat - Oil/Gas TD	JE	155	Power Accrual for Eastern & PA	-39.23
575480	16	8/31/2009	Heat - Oil/Gas AG	JE	155	Power Accrual for Eastern & PA	-36.62
575480	16	8/31/2009	Heat - Oil/Gas AG	JE	30895535	8/09 Rent,phone&indirect costs	-9.00
575500	16	8/31/2009	Janitorial AG	JE	160	Acc for Inv Rec'd but not appr	5,633.33
575500	16	8/31/2009	Janitorial AG	JE	600	Acc for Goods/Serv not Invoice	-159.00
575500	13	8/31/2009	Janitorial WT	JE	600	Acc for Goods/Serv not Invoice	-80.00
575500	14	8/31/2009	Janitorial TD	JE	600	Acc for Goods/Serv not Invoice	1,682.74
575500	16	8/31/2009	Janitorial AG	JE	30895535	8/09 Rent,phone&indirect costs	-182.00
575545	13	8/31/2009	Lab Supplies WT	JE	130	KY pcrd acclr 08/09	1,101.81
575545	13	8/31/2009	Lab Supplies WT	JE	30895918	FASTR - ALLOCATION KY_ALLEXP2	-158.00
575620	15	8/31/2009	Office & Admin Supplies CA	JE	130	KY pcrd acclr 08/09	-650.27
575620	14	8/31/2009	Office & Admin Supplies TD	JE	130	KY pcrd acclr 08/09	13.23
575620	16	8/31/2009	Office & Admin Supplies AG	JE	130	KY pcrd acclr 08/09	185.17
575620	16	8/31/2009	Office & Admin Supplies AG	JE	30895535	8/09 Rent,phone&indirect costs	-3.00
575620	14	8/31/2009	Office & Admin Supplies TD	CC	30895797	BEST BUY	60.32
575620	13	8/31/2009	Office & Admin Supplies WT	CC	30895806	CHILI'S 2 - RICHMO	-110.01
575620	16	8/31/2009	Office & Admin Supplies AG	CC	30895806	CHILI'S 2 - RICHMO	164.37
575620	14	8/31/2009	Office & Admin Supplies TD	CC	30895806	CHILI'S 2 - RICHMO	489.00
575625	16	8/31/2009	Overnight Shipping AG	PV	42308023	United Parcel Service	387.45
575660	15	8/31/2009	Postage CA	JE	125	Rec'd Mthly Trans pd by AWCC	51,303.94
575660	16	8/31/2009	Postage AG	JE	30895535	8/09 Rent,phone&indirect costs	64.00
575711	16	8/31/2009	Add'l Security Costs AG	JE	160	Acc for Inv Rec'd but not appr	108.24

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
575711	16	8/31/2009	Add'l Security Costs AG	JE	600	Acc for Goods/Serv not Invoice	108.24
575711	16	8/31/2009	Add'l Security Costs AG	PV	42308028	Murray Guard Inc-PO/REMIT	715.20
575711	16	8/31/2009	Add'l Security Costs AG	PV	42308033	Murray Guard Inc-PO/REMIT	2,668.64
575715	16	8/31/2009	Software Licenses & Support	JR	348	Amort RIA Insource CIS License	284.82
575715	16	8/31/2009	Software Licenses & Support	JR	30059963	Vesry Pro Expert Maint Program	527.88
575715	16	8/31/2009	Software Licenses & Support	JR	30059970	Amortize global support iconic	405.58
575715	16	8/31/2009	Software Licenses & Support	JR	30059983	Amortize Industrial Defender	113.21
575740	16	8/31/2009	Telephone AG	JE	149	Telephone Accrual 08.09	384.54
575740	15	8/31/2009	Telephone CA	JE	149	Telephone Accrual 08.09	768.41
575740	16	8/31/2009	Telephone AG	JE	410	Rec EstDiv Calence Phone Accl	-98.97
575740	15	8/31/2009	Telephone CA	JE	410	Rec EstDiv Calence Phone Accl	606.31
575741	16	8/31/2009	Cell Phone AG	JE	410	Rec EstDiv Calence Phone Accl	-288.47
575741	13	8/31/2009	Cell Phone WT	JE	410	Rec EstDiv Calence Phone Accl	-23.71
575741	14	8/31/2009	Cell Phone TD	JE	18080937	To reaccurr unused credits	-1,306.10
575741	16	8/31/2009	Cell Phone AG	CC	30895806	CHILI'S 2 - RICHMO	63.58
575820	14	8/31/2009	Uniforms TD	JE	130	KY pcrd accl 08/09	620.27
575820	13	8/31/2009	Uniforms WT	CC	30895806	CHILI'S 2 - RICHMO	123.56
575830	16	8/31/2009	Wtr & Waste Wtr Exp AG	JE	30895535	8/09 Rent,phone&indirect costs	-4.00
575998	16	8/31/2009	PCard Undistributed	JE	130	KY pcrd accl 08/09	1,548.63
620000	23	8/31/2009	Mat and Sup Maint WT	JE	130	KY pcrd accl 08/09	-4,364.73
620000	24	8/31/2009	Mat and Sup Maint TD	JE	130	KY pcrd accl 08/09	-358.81
620000	21	8/31/2009	Mat and Sup Maint SS	JE	130	KY pcrd accl 08/09	18.85
620000	24	8/31/2009	Mat and Sup Maint TD	JE	160	Acc for Inv Rec'd but not appr	2,258.34
620000	23	8/31/2009	Mat and Sup Maint WT	JE	160	Acc for Inv Rec'd but not appr	3,652.09
620000	21	8/31/2009	Mat and Sup Maint SS	JE	600	Acc for Goods/Serv not Invoice	4,775.00
620000	23	8/31/2009	Mat and Sup Maint WT	JE	600	Acc for Goods/Serv not Invoice	8,761.00
620000	24	8/31/2009	Mat and Sup Maint TD	IR	554688	Inventory Return	-794.50
620000	24	8/31/2009	Mat and Sup Maint TD	II	554700	Inventory Issue-Stk E & D	13,014.35
620000	26	8/31/2009	Mat and Sup Maint AG	JR	30009705	Amort Microsoft License & Main	2,485.83
620000	24	8/31/2009	Mat and Sup Maint TD	JE	30895353	BP KEARNEY HILLS CONDOS	2,867.41
620000	23	8/31/2009	Mat and Sup Maint WT	CC	30895806	CHILI'S 2 - RICHMO	1,578.63
635000	26	8/31/2009	Contr Svc-Other Maint AG	JE	160	Acc for Inv Rec'd but not appr	2,166.84
635000	26	8/31/2009	Contr Svc-Other Maint AG	PV	42308082	Stephen Hillenmeyer Landscape	400.00
675000	26	8/31/2009	Misc Maint AG	JE	160	Acc for Inv Rec'd but not appr	5,229.55
675000	26	8/31/2009	Misc Maint AG	JE	200	Reclass Versytec Maintenance	-1,566.25
675000	26	8/31/2009	Misc Maint AG	JR	30059974	Amortize ECIS Extended Support	3,580.00
675050	23	8/31/2009	Amort Def Maint WT	JR	30009642	amtz m959	137.65
675050	23	8/31/2009	Amort Def Maint WT	JR	30009644	amtz m965	685.80
675050	23	8/31/2009	Amort Def Maint WT	JR	30009649	amtz m1039	1,281.93
675050	23	8/31/2009	Amort Def Maint WT	JR	30009653	amtz hydro #8	1,131.92
675050	23	8/31/2009	Amort Def Maint WT	JR	30009657	amtz prog maint	1,076.39
675050	24	8/31/2009	Amort Def Maint TD	JR	30009659	amort M1061 Hume Rd Tank	2,149.90
675050	23	8/31/2009	Amort Def Maint WT	JR	30009660	AMTZ HYDROTR #3	1,000.67
675050	23	8/31/2009	Amort Def Maint WT	JR	30009670	M1011 AMTZ HYDROTREATER #5	1,004.87
675050	24	8/31/2009	Amort Def Maint TD	JR	30009688	Paint Hydrotreater #1	1,469.26
675050	24	8/31/2009	Amort Def Maint TD	JR	30009689	Paint Hydrotreater #2	1,800.99
675050	24	8/31/2009	Amort Def Maint TD	JR	30009691	Repair Cox Street Tank	416.66
675050	24	8/31/2009	Amort Def Maint TD	JR	30009697	Amtz York Street Tank M1104	276.13
675050	23	8/31/2009	Amort Def Maint WT	JR	30009753	M1038 Paint Hydro Treater	1,244.41
675050	23	8/31/2009	Amort Def Maint WT	JR	30059958	Amortize Programmed Maint	1,530.40
675050	24	8/31/2009	Amort Def Maint TD	JR	30059988	Amortize Programmed Maint	7,172.91
675050	23	8/31/2009	Amort Def Maint WT	JR	30059989	Amortize Programmed Maint	2,858.27
675110	26	8/31/2009	Maint Exp ARO/Net Neg Sal AG	DP	30894125	Monthly Depreciation Expense	127,793.13
675650	24	8/31/2009	Paving/Backfill TD	JE	160	Acc for Inv Rec'd but not appr	5,309.03
675650	24	8/31/2009	Paving/Backfill TD	JE	120814	Monthly Paving Accrual 08.09	35,403.47
680110		8/31/2009	Depr Exp-General	DP	30894125	Monthly Depreciation Expense	610,237.22
680120		8/31/2009	Depr Exp-Amort CIAC Tax	DP	30894125	Monthly Depreciation Expense	-23,460.67
680125		8/31/2009	Depr Exp-Amort CIAC Non Tax	DP	30894125	Monthly Depreciation Expense	-93,495.88
680300		8/31/2009	Amortization of UPAA	JU	907	Amort Tri Village/Elk Lake	697.33
680300		8/31/2009	Amortization of UPAA	JU	30009706	Amtz of Util Plant Acquis Adj	16.06
680300		8/31/2009	Amortization of UPAA	JU	30022689	Amort UPAA Boonesboro	1,087.57
680540		8/31/2009	Amort-Reg Asset AFUDC	JU	30092822	AMORTIZE AFUDC EQUITY	6,332.12
680600		8/31/2009	Amort-Prop Losses	JR	156	Amort source of supply project	4,756.67
680600		8/31/2009	Amort-Prop Losses	JR	30009687	Bluegrass Water Project	29,592.34
680620		8/31/2009	Amort-Reg Asset	JU	30092823	UPA AMORTIZATION REG ASSET	575.00
685100		8/31/2009	Utility Reg Assessment Fee	JH	4	Amortize KY Prepaid PSC Fees	7,700.97
685200		8/31/2009	Property Taxes	JH	6	Accrue KY Property Tax	229,073.01
685325		8/31/2009	FICA	JE	30895056	FICA Accrual for August 2009	25,341.83
685325		8/31/2009	FICA	JE	30895918	FASTR - ALLOCATION KY_ALLEXP2	-86.45
690110		8/31/2009	FIT-Current	JE	705	AUG TAX PROVISION	22,241.00
690210		8/31/2009	SIT-Current	JE	705	AUG TAX PROVISION	45,701.00
690630	2	8/31/2009	Def FIT-Reg Liab	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-12,287.74
690630	1	8/31/2009	Def FIT-Reg Asset	JT	30092822	CY2 Rec Amor Reg Asset/Lia	30,852.12
690650	2	8/31/2009	Def FIT-Other Liab	JE	705	AUG TAX PROVISION	640,062.00
690730	2	8/31/2009	Def SIT-Reg Liab	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-5,246.50
690730	1	8/31/2009	Def SIT-Reg Asset	JT	30092822	CY2 Rec Amor Reg Asset/Lia	5,626.88
690750	2	8/31/2009	Def SIT-Other Liab	JE	705	AUG TAX PROVISION	74,901.00
695220		8/31/2009	ITC Restored - 3%	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-637.67
695230		8/31/2009	ITC Restored - 4%	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-525.42
695240		8/31/2009	ITC Restored - 10%	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-5,903.33
705100		8/31/2009	AFUDC - Equity	F6	30895819	AFUDC Equity	-171,770.11
715111		8/31/2009	M&J Revenues-Outside	RI	10114732	Haddox Construction	185.90
715111		8/31/2009	M&J Revenues-Outside	RI	10114739	HADDIX CONSTRUCTION, LLC	658.16
715111		8/31/2009	M&J Revenues-Outside	RI	10114741	Stevens, Delsie	1,112.60

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
715111		8/31/2009	M&J Revenues-Outside	RI	10115769	Woodall Construction Co	611.37
715111		8/31/2009	M&J Revenues-Outside	RI	10116841	Lenco Excavation - REMIT	304.42
715111		8/31/2009	M&J Revenues-Outside	RI	10117803	Elliot, Davis H Company Inc -	3,325.01
715111		8/31/2009	M&J Revenues-Outside	RI	10120273	Hinkle Construction	213.26
715111		8/31/2009	M&J Revenues-Outside	RI	10120276	Garney Construction Inc-PO/REM	1,430.29
715111		8/31/2009	M&J Revenues-Outside	RI	10120277	Rosemont Builders	442.34
715111		8/31/2009	M&J Revenues-Outside	RI	10122802	Profetic Plumbing	248.29
715111		8/31/2009	M&J Revenues-Outside	RI	10132582	Stanley Pipeline Inc	-702.21
716121		8/31/2009	M&J Expenses-Outside	JE	120814	Monthly Paving Accrual 08/09	4,684.94
716122		8/31/2009	M&J Expenses-Inside	JE	30895977	FASTR - ALLOCATION KY_ALLEXP2	9,463.46
755100		8/31/2009	Amort UPAA	JU	908	Amortize Owenton Acquisition	-35.38
755201		8/31/2009	Amort PS Exp w/ mandatory	JR	1005	AMORT PREFERRED STOCK EXP	64.24
760200		8/31/2009	Other Income Deductions	CC	30895806	CHILI'S 2 - RICHMO	452.56
760400		8/31/2009	Other Lobbying Expenses	JE	130	KY pcrd accl 08/09	137.00
780100		8/31/2009	SIT-Other Inc & Ded Curr	JE	705	AUG TAX PROVISION	-121.00
790100		8/31/2009	FIT-Oth Inc & Ded-curr	JE	705	AUG TAX PROVISION	-89.00
810100		8/31/2009	Int LTD-Outside Reg	JE	103	INTEREST ACCRUAL	-130,412.50
810100		8/31/2009	Int LTD-Outside Reg	JE	105	LTD INTEREST PAYMENTS	268,125.00
810100		8/31/2009	Int LTD-Outside Reg	JR	30059977	Amortize Gain on Loan Payoff	-10,875.79
810400 AW46		8/31/2009	Int LTD-Inside AW46	JE	103	INTEREST ACCRUAL	530,127.09
810400 AW46		8/31/2009	Int LTD-Inside AW46	JE	120815	Recless Int Exp for BD120027 WO	-236,406.25
820100		8/31/2009	Amort Debt Disc & Exp	JR	1003	Amortize Debt Expense-OUTSIDE	665.38
820110 AW46		8/31/2009	Amort DExp Inside AW46	JR	1007	Amortize debt Exp Inside	6,666.70
820110 AW46		8/31/2009	Amort DExp Inside AW46	JR	1008	Amortize debt Exp Inside	1,583.97
820110 AW46		8/31/2009	Amort DExp Inside AW46	JE	120813	Amortize Legal Fees for Debt F	36.24
830100 AW46		8/31/2009	Interest STD Inside	JE	125	Rec'd Mthly Trans pd by AWCC	16,459.16
850000		8/31/2009	AFUDC Debt	F0	30895818	AFUDC Debt	-85,812.65
860040		8/31/2009	Div Dec PS-Out w/ mand	JE	103	INTEREST ACCRUAL	31,762.50
860100		8/31/2009	Div Dec Pref Stk-Outside	JE	103	INTEREST ACCRUAL	6,510.50
401110		9/1/2009	Res Sales Billed	JE	30895489	KY CIS POST GL BATCH	-286,396.79
401120		9/1/2009	Res Sales Unbilled	JE	120818	Discretionary Unbilled Adj Aug	-221,645.00
401120		9/1/2009	Res Sales Unbilled	JE	30895012	UNBILLED REVENUE	2,216,446.59
401210		9/1/2009	Com Sales Billed	JE	30895489	KY CIS POST GL BATCH	-134,225.53
401220		9/1/2009	Com Sales Unbilled	JE	120818	Discretionary Unbilled Adj Aug	-121,405.00
401220		9/1/2009	Com Sales Unbilled	JE	30895012	UNBILLED REVENUE	1,214,058.89
401320		9/1/2009	Ind Sales Unbilled	JE	30895012	UNBILLED REVENUE	127,888.79
401460		9/1/2009	Priv Fire Unbilled	JE	120809	Reverse Unbilled Piate Fire	-1,575.40
401460		9/1/2009	Priv Fire Unbilled	JE	30895012	UNBILLED REVENUE	1,575.40
401510		9/1/2009	Pub Auth Billed	JE	30895489	KY CIS POST GL BATCH	-10,806.76
401520		9/1/2009	Pub Auth Unbilled	JE	30895012	UNBILLED REVENUE	339,679.24
401620		9/1/2009	Sales for Resale Unbilled	JE	30895012	UNBILLED REVENUE	118,785.84
402110		9/1/2009	Dom WW Serv Billed	JE	30895489	KY CIS POST GL BATCH	70.87
403102		9/1/2009	Oth Rev-Rents Water Property	RR	10131793	Mconathy, William - Remit	-95.00
403102		9/1/2009	Oth Rev-Rents Water Property	RR	10131795	Cingular Wireless - El Paso, T	-2,546.99
403102		9/1/2009	Oth Rev-Rents Water Property	RR	10131926	Sprint Nextel	-2,000.00
403103		9/1/2009	Oth Rev-Collect for Others	JE	51	Add'l Accrual for Aug MI Sew/L	92,983.40
403104		9/1/2009	Oth Rev-NSF Check Charge	JE	30895489	KY CIS POST GL BATCH	-300.00
403105		9/1/2009	Oth Rev-App/Initiate Serv Fee	JE	30895489	KY CIS POST GL BATCH	-17,186.00
403107		9/1/2009	Oth Rev-Reconnection Charges	JE	30895489	KY CIS POST GL BATCH	-3,718.00
501200	16	9/1/2009	Labor Oper AG	JE	30894946	Labor Accrual August 2009	-136,012.50
501200	1305	9/1/2009	Labor Oper WT Super/Eng	JE	30894946	Labor Accrual August 2009	-5,440.50
501200	14	9/1/2009	Labor Oper TD	JE	30894946	Labor Accrual August 2009	-5,440.50
501200	1405	9/1/2009	Labor Oper TD Super/Eng	JE	30894946	Labor Accrual August 2009	-5,440.50
504100	16	9/1/2009	Group Ins Oper AG	RR	10131667	Stokley, Susie	-128.34
504100	16	9/1/2009	Group Ins Oper AG	RR	10131668	Bailey, Dorothy - Remit	-395.00
504100	16	9/1/2009	Group Ins Oper AG	RR	10131706	Brown, Barbara K.	-50.00
504100	16	9/1/2009	Group Ins Oper AG	RR	10131814	Allen, Euvonnia L.	-395.00
504100	16	9/1/2009	Group Ins Oper AG	RR	10131822	Gooch, Wilma J.	-395.00
504100	16	9/1/2009	Group Ins Oper AG	RR	10131946	Jones, Gene A.	-148.00
507100	16	9/1/2009	401k Oper AG	JE	30894905	401(K) Co Match Accr August 09	-3,202.15
508101	16	9/1/2009	DCP Oper AG	JE	30894926	DCP Accrual Aug09	-2,952.47
510100	11	9/1/2009	Purchased Water-Outside	JE	160	Acc for Inv Rec'd but not appr	-1,155.30
510100	11	9/1/2009	Purchased Water-Outside	PV	42310858	Georgetown Municipal Water & S	9.76
511100	13	9/1/2009	Waste Disposal Exp WT	JE	600	Acc for Goods/Serv not Invoice	-1,286.11
515100	13	9/1/2009	Purch Power WT	JE	120816	Add'l PTP 5 Accr KY Fac Fee	-32,402.90
533000	16	9/1/2009	Contr Svc-Legal Oper AG	PV	42310809	Greenebaum Doll & McDonald PLL	64.58
535000	16	9/1/2009	Contr Svc-Other Oper AG	JE	130	KY pcrd accl 08/09	-27.98
535000	13	9/1/2009	Contr Svc-Other Oper WT	JE	160	Acc for Inv Rec'd but not appr	-2,300.00
535000	16	9/1/2009	Contr Svc-Other Oper AG	JE	120819	Rev Rob Half on PTP5 Accrual	20,500.00
535000	16	9/1/2009	Contr Svc-Other Oper AG	PV	42279402	Kentucky Underground Storage I	-166.50
535000	16	9/1/2009	Contr Svc-Other Oper AG	PV	42310808	Computershare	696.52
535000	13	9/1/2009	Contr Svc-Other Oper WT	PV	42310853	Siemens Water Technologies Cor	814.19
550000	14	9/1/2009	Trans Oper TD	JE	130	KY pcrd accl 08/09	-79.74
550000	16	9/1/2009	Trans Oper AG	JE	130	KY pcrd accl 08/09	-26.35
550000	16	9/1/2009	Trans Oper AG	ST	30895239	SABRIX VENDOR TAX COMPARE	2.22
550000	16	9/1/2009	Trans Oper AG	JE	30895404	relcs pcard errors 08/09	35.01
570100	15	9/1/2009	Uncollectible Accounts	JE	30895489	KY CIS POST GL BATCH	-124.50
575000	16	9/1/2009	Misc Oper AG	RR	10131928	Mulcahy Racing Stables LLC	-141.75
575000	14	9/1/2009	Misc Oper TD	PD	42309806	Grainger - ALL USE REMIT	-143.00
575000	14	9/1/2009	Misc Oper TD	PV	42310811	Grainger - ALL USE REMIT	1,244.78
575000	14	9/1/2009	Misc Oper TD	PV	42310813	UPS Freight	15.00
575000	14	9/1/2009	Misc Oper TD	PV	42310814	Grainger - ALL USE REMIT	316.22
575000	14	9/1/2009	Misc Oper TD	PV	42310815	Grainger - ALL USE REMIT	228.84
575000	14	9/1/2009	Misc Oper TD	PV	42310818	Ford Meter Box Co Inc - ALL US	2,752.18

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
575000	14	9/1/2009	Misc Oper TD	PV	42310826	Grainger - ALL USE REMIT	703.90
575000	14	9/1/2009	Misc Oper TD	PV	42310827	Grainger - ALL USE REMIT	334.32
575000	14	9/1/2009	Misc Oper TD	PV	42310828	USA Blue Book	250.61
575030	16	9/1/2009	Advertising	JE	160	Acc for Inv Rec'd but not appr	-2,500.00
575100	15	9/1/2009	Bank Service Charges CA	JE	142	Mellon Bank Correction Entry	-19,421.52
575100	15	9/1/2009	Bank Service Charges CA	PV	42310467	Mellon Bank NA - LOCKBOX - ACH	9,900.06
575200	15	9/1/2009	Collection Agencies CA	JE	160	Acc for Inv Rec'd but not appr	-1,415.38
575200	15	9/1/2009	Collection Agencies CA	JE	30829	GC Services accrual august	-10,201.38
575340	16	9/1/2009	Employee Expenses AG	PS	42310739	Kentucky State Treasurer-REMIT	160.00
575342	16	9/1/2009	Empl Exp Conf/Registration AG	PS	42310737	Bluegrass Cross Connection - P	660.00
575342	16	9/1/2009	Empl Exp Conf/Registration AG	PS	42310738	Bluegrass Cross Connection - P	110.00
575500	16	9/1/2009	Janitorial AG	PR	42309879	Hales Cleaning Service - ACH	2,765.00
575620	14	9/1/2009	Office & Admin Supplies TD	JE	130	KY pcrd acclr 08/09	-13.23
575625	16	9/1/2009	Overnight Shipping AG	PV	42310854	United Parcel Service	103.43
575625	16	9/1/2009	Overnight Shipping AG	PV	42310855	United Parcel Service	39.71
575740	15	9/1/2009	Telephone CA	JE	149	Telephone Accrual 08.09	-768.41
575740	16	9/1/2009	Telephone AG	JE	149	Telephone Accrual 08.09	-384.54
575740	16	9/1/2009	Telephone AG	TC	30895112	Berry Company	108.16
575740	16	9/1/2009	Telephone AG	TC	30895117	AT&T	.14
575740	16	9/1/2009	Telephone AG	TC	30895119	AT&T	.95
575740	16	9/1/2009	Telephone AG	TC	30895122	AT&T	.14
575740	16	9/1/2009	Telephone AG	TC	30895123	AT&T	-.17
575740	16	9/1/2009	Telephone AG	TC	30895124	AT&T	.30
575740	16	9/1/2009	Telephone AG	TC	30895128	AT&T	.69
575740	16	9/1/2009	Telephone AG	TC	30895129	AT&T	.58
575740	15	9/1/2009	Telephone CA	TC	30895144	Windstream	49.48
575740	16	9/1/2009	Telephone AG	TC	30895147	AT&T	275.82
575740	15	9/1/2009	Telephone CA	TC	30895147	AT&T	718.93
575741	14	9/1/2009	Cell Phone TD	JE	18080937	To reaccrue unused credits	1,306.10
620000	24	9/1/2009	Mat and Sup Maint TD	JE	130	KY pcrd acclr 08/09	-63.60
620000	24	9/1/2009	Mat and Sup Maint TD	JE	160	Acc for Inv Rec'd but not appr	-2,258.34
620000	21	9/1/2009	Mat and Sup Maint SS	JE	600	Acc for Goods/Serv not Invoice	-4,775.00
620000	24	9/1/2009	Mat and Sup Maint TD	PV	42310816	Ferguson SAC - ALL USE REMIT	424.85
620000	24	9/1/2009	Mat and Sup Maint TD	PV	42310817	Ferguson SAC - ALL USE REMIT	474.11
620000	24	9/1/2009	Mat and Sup Maint TD	PV	42310824	CI Thornburg Co Inc	52.58
620000	24	9/1/2009	Mat and Sup Maint TD	PV	42310832	AY McDonald Mfg Co	1,733.56
635000	26	9/1/2009	Contr Svc-Other Maint AG	PV	42310812	Stephen Hillenmeyer Landscape	1,031.00
675650	24	9/1/2009	Paving/Backfill TD	JE	120814	Monthly Paving Accrual 08.09	-35,403.47
685325		9/1/2009	FICA	JE	30895056	FICA Accrual for August 2009	-25,341.83
715111		9/1/2009	M&J Revenues-Outside	RR	10131817	Bluegrass Station Division-Rem	-8,784.17
716121		9/1/2009	M&J Expenses-Outside	JE	120814	Monthly Paving Accrual 08.09	-4,684.94
716121		9/1/2009	M&J Expenses-Outside	PV	42310856	Delaney & Associates Inc	1,062.00
760100		9/1/2009	Donations Deduct	PS	42310834	UK Athletics Assn	1,200.00
760200		9/1/2009	Other Income Deductions	PS	42310834	UK Athletics Assn	1,894.00
760200		9/1/2009	Other Income Deductions	PS	42310835	Fayette County Public Schools	1,500.00
760200		9/1/2009	Other Income Deductions	PS	42310836	Citizen Police Academy Alumni	200.00
760400		9/1/2009	Other Lobbying Expenses	JE	130	KY pcrd acclr 08/09	-137.00
820110	AW46	9/1/2009	Amort DExp Inside AW46	JE	120813	Amortize Legal Fees for Debt F	-36.24
401110		9/2/2009	Res Sales Billed	JE	30895760	KY CIS POST GL BATCH	-132,143.41
401210		9/2/2009	Com Sales Billed	JE	30895760	KY CIS POST GL BATCH	-118,324.64
401450		9/2/2009	Priv Fire Billed	JE	30895760	KY CIS POST GL BATCH	-130.42
401510		9/2/2009	Pub Auth Billed	JE	30895760	KY CIS POST GL BATCH	-1,071.80
402110		9/2/2009	Dom WW Serv Billed	JE	30895760	KY CIS POST GL BATCH	-19.34
403104		9/2/2009	Oth Rev-NSF Check Charge	JE	30895760	KY CIS POST GL BATCH	-144.00
403105		9/2/2009	Oth Rev-App/Initiate Serv Fee	JE	30895760	KY CIS POST GL BATCH	-3,510.00
403107		9/2/2009	Oth Rev-Reconnection Charges	JE	30895760	KY CIS POST GL BATCH	-3,484.00
504100	16	9/2/2009	Group Ins Oper AG	PS	42310917	Wachovia Bank National Associa	142,741.76
504670	16	9/2/2009	Training AG	PV	42311622	J J Keller & Associates Inc -	645.00
510100	11	9/2/2009	Purchased Water-Outside	PV	42310984	Georgetown Municipal Water & S	10.23
510100	11	9/2/2009	Purchased Water-Outside	PV	42311044	Gallatin County Water District	1,155.30
511100	13	9/2/2009	Waste Disposal Exp WT	EE	3886515	KENTUCKY UTILITIES COMPANY	862.85
511100	13	9/2/2009	Waste Disposal Exp WT	EE	3886523	KENTUCKY UTILITIES COMPANY	843.38
515100	14	9/2/2009	Purch Power TD	EE	3882540	KENTUCKY UTILITIES COMPANY	11.98
515100	12	9/2/2009	Purch Power P	EE	3882547	KENTUCKY UTILITIES COMPANY	79.42
515100	13	9/2/2009	Purch Power WT	EE	3885338	KENTUCKY UTILITIES COMPANY	440.53
515100	14	9/2/2009	Purch Power TD	EE	3885695	KENTUCKY UTILITIES COMPANY	398.19
515100	12	9/2/2009	Purch Power P	EE	3885704	KENTUCKY UTILITIES COMPANY	2,924.22
515100	12	9/2/2009	Purch Power P	EE	3885716	KENTUCKY UTILITIES COMPANY	4,535.92
515100	13	9/2/2009	Purch Power WT	EE	3885724	KENTUCKY UTILITIES COMPANY	19,890.29
515100	12	9/2/2009	Purch Power P	EE	3886431	KENTUCKY UTILITIES COMPANY	55.56
515100	14	9/2/2009	Purch Power TD	EE	3886438	KENTUCKY UTILITIES COMPANY	21.08
515100	14	9/2/2009	Purch Power TD	EE	3886456	KENTUCKY UTILITIES COMPANY	21.89
515100	12	9/2/2009	Purch Power P	EE	3886477	KENTUCKY UTILITIES COMPANY	716.17
515100	12	9/2/2009	Purch Power P	EE	3886483	KENTUCKY UTILITIES COMPANY	883.86
515100	13	9/2/2009	Purch Power WT	EE	3886522	KENTUCKY UTILITIES COMPANY	2,333.08
515100	12	9/2/2009	Purch Power P	EE	3886524	KENTUCKY UTILITIES COMPANY	298.16
520100	14	9/2/2009	M & S Oper TD	PV	42311031	USA Blue Book	986.17
520100	16	9/2/2009	M & S Oper AG	PV	42311271	Insight Direct (Peripherals) -	237.90
535000	14	9/2/2009	Contr Svc-Other Oper TD	PV	42310997	Volt Services Group	1,138.15
535000	13	9/2/2009	Contr Svc-Other Oper WT	PV	42311046	Siemens Water Technologies Cor	364.96
535000	13	9/2/2009	Contr Svc-Other Oper WT	PV	42311050	Christopher Excavating	2,300.00
535000	16	9/2/2009	Contr Svc-Other Oper AG	PV	42311267	Laser Images Inc - PO/REMIT	109.00
536000	13	9/2/2009	Contr Svc-Lab Testing Oper WT	PV	42311036	Fouser Environmental Services	785.00
536000	13	9/2/2009	Contr Svc-Lab Testing Oper WT	PV	42311039	Fouser Environmental Services	240.00



ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
536000	13	9/2/2009	Contr Svc-Lab Testing Oper WT	PV	42311052	Fouser Environmental Services	40.00
570100	15	9/2/2009	Uncollectible Accounts	JE	30895760	KY CIS POST GL BATCH	-217.60
575000	14	9/2/2009	Misc Oper TD	ST	30895465	SABRIX NO TAX CHARGED ACR	180.17
575275	16	9/2/2009	Discounts Available	PK	62057252	USA Blue Book	-43.65
575275	16	9/2/2009	Discounts Available	PK	62057253	US Pipe & Foundry Co - REMIT	-304.71
575275	16	9/2/2009	Discounts Available	PK	62057258	Mueller Co - ALL USE PO/REMIT	-79.24
575320	14	9/2/2009	Electricity TD	EE	3882986	KENTUCKY UTILITIES COMPANY	46.93
575320	14	9/2/2009	Electricity TD	EE	3885681	KENTUCKY UTILITIES COMPANY	12.40
575320	14	9/2/2009	Electricity TD	EE	3885812	OWEN ELECTRIC COOP INC	9.68
575320	13	9/2/2009	Electricity WT	EE	3886448	KENTUCKY UTILITIES COMPANY	23.14
575320	14	9/2/2009	Electricity TD	EE	3886461	KENTUCKY UTILITIES COMPANY	24.47
575320	13	9/2/2009	Electricity WT	EE	3886462	KENTUCKY UTILITIES COMPANY	11.12
575320	13	9/2/2009	Electricity WT	EE	3886467	KENTUCKY UTILITIES COMPANY	636.77
575320	13	9/2/2009	Electricity WT	EE	3886478	KENTUCKY UTILITIES COMPANY	11.12
575320	14	9/2/2009	Electricity TD	EE	3886496	KENTUCKY UTILITIES COMPANY	722.40
575320	14	9/2/2009	Electricity TD	EE	3886520	KENTUCKY UTILITIES COMPANY	12.76
575480	14	9/2/2009	Heat - Oil/Gas TD	EE	3885423	KENTUCKY UTILITIES COMPANY	33.95
575480	14	9/2/2009	Heat - Oil/Gas TD	EE	3885461	KENTUCKY UTILITIES COMPANY	230.96
575480	14	9/2/2009	Heat - Oil/Gas TD	EE	3887996	COLUMBIA GAS OF KENTUCKY	126.11
575620	14	9/2/2009	Office & Admin Supplies TD	PV	42311004	USA Blue Book	486.00
575625	16	9/2/2009	Overnight Shipping AG	PV	42311047	United Parcel Service	75.47
575625	16	9/2/2009	Overnight Shipping AG	PV	42311048	United Parcel Service	107.68
575780	11	9/2/2009	Trash Removal SS	PV	42310987	Allied Waste Services #993	101.58
620000	21	9/2/2009	Mat and Sup Maint SS	OV	10276242	Neptune Technology Inc - PO ON	67.54
620000	24	9/2/2009	Mat and Sup Maint TD	ST	30895465	SABRIX NO TAX CHARGED ACR	104.01
716121		9/2/2009	M&J Expenses-Outside	ST	30895465	SABRIX NO TAX CHARGED ACR	63.72
401110		9/3/2009	Res Sales Billed	JE	30895901	KY CIS POST GL BATCH	-176,216.93
401210		9/3/2009	Com Sales Billed	JE	30895901	KY CIS POST GL BATCH	-54,476.09
401310		9/3/2009	Ind Sales Billed	JE	30895901	KY CIS POST GL BATCH	-83,737.15
401410		9/3/2009	Pub Fire Billed	JE	30895901	KY CIS POST GL BATCH	-226,072.05
401450		9/3/2009	Priv Fire Billed	JE	30895901	KY CIS POST GL BATCH	-138,667.40
401510		9/3/2009	Pub Auth Billed	JE	30895901	KY CIS POST GL BATCH	-226,871.95
401610		9/3/2009	SFR Billed	JE	30895901	KY CIS POST GL BATCH	-9,817.00
402110		9/3/2009	Dom WW Serv Billed	JE	30895901	KY CIS POST GL BATCH	-60.30
402210		9/3/2009	Com WW Serv Billed	JE	30895901	KY CIS POST GL BATCH	-47.22
403104		9/3/2009	Oth Rev-NSF Check Charge	JE	30895901	KY CIS POST GL BATCH	-192.00
403105		9/3/2009	Oth Rev-App/Initiate Serv Fee	JE	30895901	KY CIS POST GL BATCH	-5,148.00
403107		9/3/2009	Oth Rev-Reconnection Charges	JE	30895901	KY CIS POST GL BATCH	-3,120.00
515100	12	9/3/2009	Purch Power P	EE	3886472	KENTUCKY UTILITIES COMPANY	8,996.46
520100	14	9/3/2009	M & S Oper TD	ST	30895726	SABRIX NO TAX CHARGED ACR	55.72
541000	14	9/3/2009	Rents-Real Prop Oper TD	PV	42311840	Marsh USA Inc	801.85
570100	15	9/3/2009	Uncollectible Accounts	JE	30895901	KY CIS POST GL BATCH	-313.56
575000	14	9/3/2009	Misc Oper TD	TC	30895690	AT&T	47.37
575275	16	9/3/2009	Discounts Available	PK	62057272	Mueller Co - ALL USE PO/REMIT	-64.62
575320	16	9/3/2009	Electricity AG	EE	3888687	KENTUCKY UTILITIES COMPANY	13.39
575320	16	9/3/2009	Electricity AG	EE	3889787	KENTUCKY UTILITIES COMPANY	4,970.98
575480	16	9/3/2009	Heat - Oil/Gas AG	EE	3888046	COLUMBIA GAS OF KENTUCKY	112.91
575620	14	9/3/2009	Office & Admin Supplies TD	ST	30895726	SABRIX NO TAX CHARGED ACR	29.16
760100		9/3/2009	Donations Deduct	ST	30895720	SABRIX NO TAX CHARGED ACR	72.00
760200		9/3/2009	Other Income Deductions	ST	30895720	SABRIX NO TAX CHARGED ACR	113.64
401110		9/4/2009	Res Sales Billed	JE	30896210	KY CIS POST GL BATCH	-153,144.47
401210		9/4/2009	Com Sales Billed	JE	30896210	KY CIS POST GL BATCH	-113,175.01
401310		9/4/2009	Ind Sales Billed	JE	30896210	KY CIS POST GL BATCH	-36,376.82
401510		9/4/2009	Pub Auth Billed	JE	30896210	KY CIS POST GL BATCH	-109,385.68
401610		9/4/2009	SFR Billed	JE	30896210	KY CIS POST GL BATCH	-39,467.28
402110		9/4/2009	Dom WW Serv Billed	JE	30896210	KY CIS POST GL BATCH	-13,703.90
402210		9/4/2009	Com WW Serv Billed	JE	30896210	KY CIS POST GL BATCH	-7,698.87
402510		9/4/2009	Pub Auth WW Svc Billed	JE	30896210	KY CIS POST GL BATCH	-304.89
403103		9/4/2009	Oth Rev-Collect for Others	PS	42312503	Treehaven II LLC	-260.83
403103		9/4/2009	Oth Rev-Collect for Others	PS	42312504	Verna Hills Neighborhood Assoc	-227.10
403104		9/4/2009	Oth Rev-NSF Check Charge	JE	30896210	KY CIS POST GL BATCH	-120.00
403105		9/4/2009	Oth Rev-App/Initiate Serv Fee	JE	30896210	KY CIS POST GL BATCH	-3,094.00
403107		9/4/2009	Oth Rev-Reconnection Charges	JE	30896210	KY CIS POST GL BATCH	-5,330.00
515100	14	9/4/2009	Purch Power TD	EE	3891445	OWEN ELECTRIC COOP INC	19.51
570100	15	9/4/2009	Uncollectible Accounts	JE	30896210	KY CIS POST GL BATCH	-576.93
575275	16	9/4/2009	Discounts Available	PK	62057287	Mueller Co - ALL USE PO/REMIT	-19.69
575275	16	9/4/2009	Discounts Available	PK	62057295	Ferguson SAC - ALL USE REMIT	-92.91
575500	16	9/4/2009	Janitorial AG	PV	42312457	Hales Cleaning Service - ACH	2,868.33
501200	2410	9/6/2009	Labor Maint TD Struct & Imp	T2	34707	Payroll Labor Distribution	202.54
501200	24	9/6/2009	Labor Maint TD	T2	34707	Payroll Labor Distribution	443.35
501200	2415	9/6/2009	Labor Maint TD Dist Res	T2	34707	Payroll Labor Distribution	681.30
501200	2405	9/6/2009	Labor Maint TD Super/Eng	T2	34707	Payroll Labor Distribution	796.55
501200	2305	9/6/2009	Labor Maint WT Super/Eng	T2	34707	Payroll Labor Distribution	1,593.12
501200	15	9/6/2009	Labor Oper CA	T2	34707	Payroll Labor Distribution	1,734.01
501200	2435	9/6/2009	Labor Maint TD Meters	T2	34707	Payroll Labor Distribution	2,486.75
501200	23	9/6/2009	Labor Maint WT	T2	34707	Payroll Labor Distribution	2,634.36
501200	22	9/6/2009	Labor Maint P	T2	34707	Payroll Labor Distribution	2,975.01
501200	1405	9/6/2009	Labor Oper TD Super/Eng	T2	34707	Payroll Labor Distribution	5,529.30
501200	2440	9/6/2009	Labor Maint TD Hydrants	T2	34707	Payroll Labor Distribution	6,628.00
501200	2420	9/6/2009	Labor Maint TD Mains	T2	34707	Payroll Labor Distribution	9,508.10
501200	1415	9/6/2009	Labor Oper TD Lines	T2	34707	Payroll Labor Distribution	9,753.53
501200	2430	9/6/2009	Labor Maint TD Services	T2	34707	Payroll Labor Distribution	13,154.68
501200	1520	9/6/2009	Labor Oper CA Cust Serv	T2	34707	Payroll Labor Distribution	13,875.19
501200	1510	9/6/2009	Labor Oper CA Mtr Read	T2	34707	Payroll Labor Distribution	17,934.90

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
501200	1305	9/6/2009	Labor Oper WT Super/Eng	T2	34707	Payroll Labor Distribution	23,040.04
501200	13	9/6/2009	Labor Oper WT	T2	34707	Payroll Labor Distribution	30,150.46
501200	1420	9/6/2009	Labor Oper TD Meter	T2	34707	Payroll Labor Distribution	33,611.46
501200	14	9/6/2009	Labor Oper TD	T2	34707	Payroll Labor Distribution	33,954.15
501200	16	9/6/2009	Labor Oper AG	T2	34707	Payroll Labor Distribution	35,163.95
501200	13	9/6/2009	Labor Oper WT	T3	34708	Actual Burden Journal Entries	24.00
501210	1415	9/6/2009	Labor NS OT TD Lines	T2	34707	Payroll Labor Distribution	29.35
501210	1510	9/6/2009	Labor NS OT CA Mtr Read	T2	34707	Payroll Labor Distribution	166.82
501210	14	9/6/2009	Labor NS OT TD	T2	34707	Payroll Labor Distribution	171.70
501210	1420	9/6/2009	Labor NS OT TD Meter	T2	34707	Payroll Labor Distribution	429.68
501210	2430	9/6/2009	Labor NS OT TD Services	T2	34707	Payroll Labor Distribution	494.12
501210	1305	9/6/2009	Labor NS OT WT Super/Eng	T2	34707	Payroll Labor Distribution	508.26
501210	13	9/6/2009	Labor NS OT WT	T2	34707	Payroll Labor Distribution	821.69
501210	2420	9/6/2009	Labor NS OT TD Mains	T2	34707	Payroll Labor Distribution	1,349.71
501711		9/6/2009	IP-Off-Annual-P/R JE	T3	34708	Actual Burden Journal Entries	10,503.97
504100	16	9/6/2009	Group Ins Oper AG	T3	34708	Actual Burden Journal Entries	1,217.75
504100	1	9/6/2009	Group Insurance - Cap Credits	T3	34708	Actual Burden Journal Entries	30,560.48
505100	1	9/6/2009	PBOP Cap Credits	T3	34708	Actual Burden Journal Entries	41,965.18
506100	1	9/6/2009	Pension - Cap Credits	T3	34708	Actual Burden Journal Entries	60,942.15
507100	16	9/6/2009	401k Oper AG	T3	34708	Actual Burden Journal Entries	4,199.76
508101	16	9/6/2009	DCP Oper AG	T3	34708	Actual Burden Journal Entries	4,055.40
508102	16	9/6/2009	Retiree Med Oper AG	T3	34708	Actual Burden Journal Entries	813.61
550000	1	9/6/2009	Trans - Cap Credits	T3	34708	Actual Burden Journal Entries	16,646.81
558000	1	9/6/2009	Ins Work Comp Cap Credits	T3	34708	Actual Burden Journal Entries	5,217.60
575340	16	9/6/2009	Employee Expenses AG	T3	34708	Actual Burden Journal Entries	219.31
685320		9/6/2009	FUTA	T3	34708	Actual Burden Journal Entries	61.51
685325		9/6/2009	FICA	T3	34708	Actual Burden Journal Entries	18,429.76
685350		9/6/2009	SUTA	T3	34708	Actual Burden Journal Entries	127.07
716121		9/6/2009	M&J Expenses-Outside	T2	34707	Payroll Labor Distribution	2,312.16
716121		9/6/2009	M&J Expenses-Outside	T3	34708	Actual Burden Journal Entries	1,717.08
401110		9/8/2009	Res Sales Billed	JE	30896412	KY CIS POST GL BATCH	-131,020.82
401210		9/8/2009	Com Sales Billed	JE	30896412	KY CIS POST GL BATCH	-175,187.35
401310		9/8/2009	Ind Sales Billed	JE	30896412	KY CIS POST GL BATCH	-7,697.00
401510		9/8/2009	Pub Auth Billed	JE	30896412	KY CIS POST GL BATCH	-84,072.84
401610		9/8/2009	SFR Billed	JE	30896412	KY CIS POST GL BATCH	-88,692.91
401710		9/8/2009	Misc Sales Billed	JE	30896412	KY CIS POST GL BATCH	-328.82
402110		9/8/2009	Dom WW Serv Billed	JE	30896412	KY CIS POST GL BATCH	-29.72
403104		9/8/2009	Oth Rev-NSF Check Charge	JE	30896412	KY CIS POST GL BATCH	-144.00
403105		9/8/2009	Oth Rev-App/Initiate Serv Fee	JE	30896412	KY CIS POST GL BATCH	-2,262.00
403107		9/8/2009	Oth Rev-Reconnection Charges	JE	30896412	KY CIS POST GL BATCH	-2,262.00
515100	12	9/8/2009	Purch Power P	EE	3893102	KENTUCKY UTILITIES COMPANY	841.57
520100	16	9/8/2009	M & S Oper AG	PV	42314401	Sams Club	52.40
535000	14	9/8/2009	Contr Svc-Other Oper TD	PV	42314719	Christopher Excavating	1,020.00
535000	16	9/8/2009	Contr Svc-Other Oper AG	PV	42314719	Christopher Excavating	2,100.00
535000	13	9/8/2009	Contr Svc-Other Oper WT	PV	42314719	Christopher Excavating	8,400.00
535001	15	9/8/2009	Contr Svc-Temp Empl Oper CA	PV	42314699	Volt Services Group	624.00
570100	15	9/8/2009	Uncollectible Accounts	JE	30896412	KY CIS POST GL BATCH	-93.40
575000	13	9/8/2009	Misc Oper WT	PV	42314710	Model Apparel	41.18
575000	14	9/8/2009	Misc Oper TD	PV	42314710	Model Apparel	41.18
575000	16	9/8/2009	Misc Oper AG	PV	42314710	Model Apparel	123.56
575220	16	9/8/2009	Community Relations	PV	42314401	Sams Club	8.83
575275	16	9/8/2009	Discounts Available	PK	62057307	US Pipe & Foundry Co - REMIT	-7.12
575500	13	9/8/2009	Janitorial WT	PV	42314719	Christopher Excavating	2,350.00
575620	16	9/8/2009	Office & Admin Supplies AG	PV	42314401	Sams Club	139.32
575625	16	9/8/2009	Overnight Shipping AG	PV	42314389	United Parcel Service	327.55
575625	16	9/8/2009	Overnight Shipping AG	PV	42314393	United Parcel Service	165.23
575711	16	9/8/2009	Add'l Security Costs AG	PV	42314414	Murray Guard Inc-PO/REMIT	2,776.88
575711	16	9/8/2009	Add'l Security Costs AG	PV	42314449	Murray Guard Inc-PO/REMIT	715.20
635000	26	9/8/2009	Contr Svc-Other Maint AG	PV	42314375	Stephen Hillenmeyer Landscape	1,135.84
635000	26	9/8/2009	Contr Svc-Other Maint AG	PV	42314381	Orkin Exterminating Co - Lexin	106.92
635000	26	9/8/2009	Contr Svc-Other Maint AG	PV	42314385	Orkin Exterminating Co - Lexin	50.98
675000	23	9/8/2009	Misc Maint WT	PV	42314705	Chemtrac Systems - PO/REMIT	1,070.00
760200		9/8/2009	Other Income Deductions	PV	42314401	Sams Club	78.14
401110		9/9/2009	Res Sales Billed	JE	30896497	KY CIS POST GL BATCH	-153,121.23
401210		9/9/2009	Com Sales Billed	JE	30896497	KY CIS POST GL BATCH	-80,463.97
401310		9/9/2009	Ind Sales Billed	JE	30896497	KY CIS POST GL BATCH	-16,843.08
401450		9/9/2009	Priv Fire Billed	JE	30896497	KY CIS POST GL BATCH	108.68
401510		9/9/2009	Pub Auth Billed	JE	30896497	KY CIS POST GL BATCH	-3,691.87
402110		9/9/2009	Dom WW Serv Billed	JE	30896497	KY CIS POST GL BATCH	-201.17
402210		9/9/2009	Com WW Serv Billed	JE	30896497	KY CIS POST GL BATCH	-159.49
403104		9/9/2009	Oth Rev-NSF Check Charge	JE	30896497	KY CIS POST GL BATCH	-36.00
403105		9/9/2009	Oth Rev-App/Initiate Serv Fee	JE	30896497	KY CIS POST GL BATCH	-4,134.00
403107		9/9/2009	Oth Rev-Reconnection Charges	JE	30896497	KY CIS POST GL BATCH	-4,758.00
504610	16	9/9/2009	Employee Awards AG	PV	42316035	Tharpe Company Inc-REMIT	80.85
515100	14	9/9/2009	Purch Power TD	EE	3895105	KENTUCKY UTILITIES COMPANY	67.43
515100	13	9/9/2009	Purch Power WT	EE	3895397	KENTUCKY UTILITIES COMPANY	4,189.63
515100	12	9/9/2009	Purch Power P	EE	3897112	CLARK ENERGY COOP	821.39
535000	15	9/9/2009	Contr Svc-Other Oper CA	RI	10132858	Con-Way Transportation Svcs, I	-122.04
535000	14	9/9/2009	Contr Svc-Other Oper TD	PV	42316045	Kentucky Underground Protectio	2,387.70
570100	15	9/9/2009	Uncollectible Accounts	JE	30896497	KY CIS POST GL BATCH	-631.19
575000	16	9/9/2009	Misc Oper AG	II	555817	Inventory Issue-Stk E & D	62.43
575000	16	9/9/2009	Misc Oper AG	RI	10132849	Magee, Louise G.	-41.98
575000	16	9/9/2009	Misc Oper AG	PV	42315403	US Pipe & Foundry Co - REMIT	23.32
575000	16	9/9/2009	Misc Oper AG	PD	42315408	US Pipe & Foundry Co - REMIT	-23.32

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
575000	14	9/9/2009	Misc Oper TD	PV	42316038	Grainger - ALL USE REMIT	116.82
575000	14	9/9/2009	Misc Oper TD	PV	42316039	Grainger - ALL USE REMIT	493.92
575000	14	9/9/2009	Misc Oper TD	PV	42316040	Grainger - ALL USE REMIT	885.58
575000	14	9/9/2009	Misc Oper TD	PV	42316041	Grainger - ALL USE REMIT	54.24
575000	14	9/9/2009	Misc Oper TD	PV	42316043	Grainger - ALL USE REMIT	152.30
575275	16	9/9/2009	Discounts Available	PK	62057322	US Pipe & Foundry Co - REMIT	-95.94
575275	16	9/9/2009	Discounts Available	PK	62057325	JCM Industries Inc - REMIT	-13.75
575480	14	9/9/2009	Heat - Oil/Gas TD	EE	3897122	CLARK ENERGY COOP	12.33
575480	14	9/9/2009	Heat - Oil/Gas TD	EE	3897132	CLARK ENERGY COOP	6.73
575620	14	9/9/2009	Office & Admin Supplies TD	PV	42316039	Grainger - ALL USE REMIT	124.95
575740	15	9/9/2009	Telephone CA	TC	30896318	Windstream	66.96
575740	15	9/9/2009	Telephone CA	TC	30896319	Windstream	49.01
620000	24	9/9/2009	Mat and Sup Maint TD	IR	555631	Inventory Return	-234.90
620000	24	9/9/2009	Mat and Sup Maint TD	IR	555636	Inventory Return	-60.73
620000	24	9/9/2009	Mat and Sup Maint TD	IR	555638	Inventory Return	-6.60
620000	24	9/9/2009	Mat and Sup Maint TD	IR	555824	Inventory Return	-510.72
620000	24	9/9/2009	Mat and Sup Maint TD	II	555825	Inventory Issue-Stk E & D	3,703.03
620000	24	9/9/2009	Mat and Sup Maint TD	PV	42316037	USA Blue Book	629.48
716121		9/9/2009	M&J Expenses-Outside	II	555643	Inventory Issue-Stk E & D	6.60
716121		9/9/2009	M&J Expenses-Outside	II	555644	Inventory Issue-Stk E & D	60.73
760100		9/9/2009	Donations Deduct	PS	42315138	Sanders Brown Center on Aging	1,500.00
401110		9/10/2009	Res Sales Billed	JE	30896569	KY CIS POST GL BATCH	-110,890.66
401210		9/10/2009	Com Sales Billed	JE	30896569	KY CIS POST GL BATCH	-36,379.63
401310		9/10/2009	Ind Sales Billed	JE	30896569	KY CIS POST GL BATCH	-3,426.02
401510		9/10/2009	Pub Auth Billed	JE	30896569	KY CIS POST GL BATCH	-2,062.82
402110		9/10/2009	Dom WW Serv Billed	JE	30896569	KY CIS POST GL BATCH	-1.15
403104		9/10/2009	Oth Rev-NSF Check Charge	JE	30896569	KY CIS POST GL BATCH	-108.00
403105		9/10/2009	Oth Rev-Appl/Initiate Serv Fee	JE	30896569	KY CIS POST GL BATCH	-2,522.00
403107		9/10/2009	Oth Rev-Reconnection Charges	JE	30896569	KY CIS POST GL BATCH	-2,704.00
515100	13	9/10/2009	Purch Power WT	EE	3897569	OWEN ELECTRIC COOP INC	18.04
515100	13	9/10/2009	Purch Power WT	EE	3897578	OWEN ELECTRIC COOP INC	6,554.71
515100	14	9/10/2009	Purch Power TD	EE	3897583	OWEN ELECTRIC COOP INC	28.65
515100	14	9/10/2009	Purch Power TD	EE	3897739	KENTUCKY UTILITIES COMPANY	24.84
515100	14	9/10/2009	Purch Power TD	EE	3897787	KENTUCKY UTILITIES COMPANY	19.93
515100	14	9/10/2009	Purch Power TD	EE	3897830	KENTUCKY UTILITIES COMPANY	15.67
515100	14	9/10/2009	Purch Power TD	EE	3897837	KENTUCKY UTILITIES COMPANY	24.03
515100	14	9/10/2009	Purch Power TD	EE	3897856	KENTUCKY UTILITIES COMPANY	29.19
515100	14	9/10/2009	Purch Power TD	EE	3898434	KENTUCKY UTILITIES COMPANY	128.03
515100	14	9/10/2009	Purch Power TD	EE	3898444	KENTUCKY UTILITIES COMPANY	40.71
515100	13	9/10/2009	Purch Power WT	PS	42316663	Kentucky Department of Revenue	2,335.83
520100	16	9/10/2009	M & S Oper AG	CC	6326	UFIRST LAUNDRY SVCS	136.25
520100	13	9/10/2009	M & S Oper WT	CC	6326	W W GRAINGER	973.17
520100	14	9/10/2009	M & S Oper TD	CC	6326	SHELL OIL	4,535.72
520100	16	9/10/2009	M & S Oper AG	CC	6335	THE HOME DEPOT	141.71
520100	16	9/10/2009	M & S Oper AG	ST	30896468	SABRIX NO TAX CHARGED ACR	2.37
535000	16	9/10/2009	Contr Svc-Other Oper AG	CC	6326	CLEAN SWEEP CAR WASH	27.98
535000	15	9/10/2009	Contr Svc-Other Oper CA	CC	6326	EQUIPMENT SALES & RENTALS	215.09
541400	16	9/10/2009	Rents-Equipment Oper AG	CC	6326	LASER IMAGES PRINT MANAGE	1,109.82
550000	14	9/10/2009	Trans Oper TD	CC	6326	GALLS LEXINGTON	249.33
550000	16	9/10/2009	Trans Oper AG	CC	6326	CLEAN SWEEP CAR WASH	1,056.03
570100	15	9/10/2009	Uncollectible Accounts	JE	30896569	KY CIS POST GL BATCH	-220.37
575000	15	9/10/2009	Misc Oper CA	CC	6326	COMMONWEALTH COMMUNICATIO	50.00
575000	11	9/10/2009	Misc Oper SS	CC	6326	RICHARDS ELECTRIC SUPPLY	84.59
575000	14	9/10/2009	Misc Oper TD	CC	6326	OFFICEMAX CT IN	1,332.66
575000	13	9/10/2009	Misc Oper WT	CC	6326	WW GRAINGER	1,340.75
575000	16	9/10/2009	Misc Oper AG	CC	6335	NATASHAS CAFE	41.98
575000	14	9/10/2009	Misc Oper TD	ST	30896463	SABRIX VENDOR TAX COMPARE	1.19
575000	13	9/10/2009	Misc Oper WT	ST	30896468	SABRIX NO TAX CHARGED ACR	2.47
575000	14	9/10/2009	Misc Oper TD	ST	30896468	SABRIX NO TAX CHARGED ACR	2.47
575000	16	9/10/2009	Misc Oper AG	ST	30896468	SABRIX NO TAX CHARGED ACR	7.41
575002	16	9/10/2009	Misc General Office	CC	6326	TEXACO	12.00
575030	16	9/10/2009	Advertising	CC	6335	SLAM DUNK SPORTS MARKETIN	1,500.00
575220	16	9/10/2009	Community Relations	PS	42316212	Owen County Elementary	1,500.00
575240	16	9/10/2009	Co Dues/Membership Deduct	CC	6326	NATIONAL WORKWEAR INC	86.80
575275	16	9/10/2009	Discounts Available	PK	62057329	USA Blue Book	-6.29
575275	16	9/10/2009	Discounts Available	PK	62057338	AY McDonald Mfg Co	-34.67
575320	14	9/10/2009	Electricity TD	EE	3897696	KENTUCKY UTILITIES COMPANY	18.15
575320	14	9/10/2009	Electricity TD	EE	3897712	KENTUCKY UTILITIES COMPANY	13.23
575320	13	9/10/2009	Electricity WT	EE	3897882	KENTUCKY UTILITIES COMPANY	13.33
575320	14	9/10/2009	Electricity TD	EE	3898424	KENTUCKY UTILITIES COMPANY	154.38
575320	14	9/10/2009	Electricity TD	EE	3898484	KENTUCKY UTILITIES COMPANY	12.53
575340	16	9/10/2009	Employee Expenses AG	CC	6326	INT'L ASSOC OF ADMIN PRO	699.51
575340	16	9/10/2009	Employee Expenses AG	CC	6335	OFFICE DEPOT	309.90
575340	16	9/10/2009	Employee Expenses AG	PS	42316690	Kentucky State Treasurer-REMIT	160.00
575350	16	9/10/2009	Meals Deduct	CC	6326	SHAMROCK BAR & GRILL	978.90
575350	16	9/10/2009	Meals Deduct	CC	6335	QDOBA #03	6.14
575420	16	9/10/2009	Forms AG	CC	6326	CHAPMAN PRINTING	506.79
575545	13	9/10/2009	Lab Supplies WT	CC	6326	VWR INTERNATIONAL INC	585.22
575620	13	9/10/2009	Office & Admin Supplies WT	CC	6326	OFFICEMAX CT IN	299.30
575620	14	9/10/2009	Office & Admin Supplies TD	CC	6326	OFFICEMAX CT IN	1,093.81
575620	16	9/10/2009	Office & Admin Supplies AG	CC	6326	OFFICEMAX CT IN	1,322.06
575620	16	9/10/2009	Office & Admin Supplies AG	ST	30896468	SABRIX NO TAX CHARGED ACR	8.36
575625	16	9/10/2009	Overnight Shipping AG	CC	6326	FEDEX	28.56
575660	16	9/10/2009	Postage AG	CC	6326	USPS	11.08

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
575820	13	9/10/2009	Uniforms WT	CC	6326	UFIRST LAUNDRY SVCS	616.73
575820	14	9/10/2009	Uniforms TD	CC	6326	UFIRST LAUNDRY SVCS	790.59
575998	16	9/10/2009	PCard Undistributed	CC	6326	CHICK-FIL-A	28.29
620000	24	9/10/2009	Mat and Sup Maint TD	CC	6326	COLEPARMER	966.25
620000	21	9/10/2009	Mat and Sup Maint SS	CC	6326	PLASTIC-MART.COM	1,494.14
620000	23	9/10/2009	Mat and Sup Maint WT	CC	6326	LOWES	2,525.27
620000	24	9/10/2009	Mat and Sup Maint TD	II	555877	3575 Hwy 127 N Long Rdg Ch	181.42
620000	24	9/10/2009	Mat and Sup Maint TD	II	555892	6170 Hwy 127N	93.39
620000	24	9/10/2009	Mat and Sup Maint TD	II	555897	117 Kelly Ct	88.68
620000	24	9/10/2009	Mat and Sup Maint TD	II	555898	5 Harris Ridge Rd Bea Perkins	60.73
620000	24	9/10/2009	Mat and Sup Maint TD	II	555899	4685 Hwy 22 E	124.14
620000	24	9/10/2009	Mat and Sup Maint TD	II	555902	412 W Seminary St. Bob Osborne	26.28
620000	24	9/10/2009	Mat and Sup Maint TD	II	555904	Swope, Jonesville, S Fork	103.39
620000	24	9/10/2009	Mat and Sup Maint TD	II	555968	3940 Gratz, 385 Gr ac, 275 o s	103.39
620000	24	9/10/2009	Mat and Sup Maint TD	II	555970	2470 Hwy 127 S Brad Allnutt	34.46
620000	24	9/10/2009	Mat and Sup Maint TD	ST	30896468	SABRIX NO TAX CHARGED ACR	37.77
635000	26	9/10/2009	Contr Svc-Other Maint AG	CC	6326	UFIRST LAUNDRY SVCS	94.04
675000	23	9/10/2009	Misc Maint WT	ST	30896468	SABRIX NO TAX CHARGED ACR	64.20
716121		9/10/2009	M&J Expenses-Outside	CC	6326	W W GRAINGER	688.89
760200		9/10/2009	Other Income Deductions	CC	6326	BLUE GRASS TOURS INC	819.75
760400		9/10/2009	Other Lobbying Expenses	CC	6326	KENTUCKY ROLL CALL	137.00
840000		9/10/2009	Other Interest Expense	PS	42316664	Kentucky Department of Revenue	3.02
401110		9/11/2009	Res Sales Billed	JE	30896695	KY CIS POST GL BATCH	-144,566.50
401210		9/11/2009	Com Sales Billed	JE	30896695	KY CIS POST GL BATCH	-60,810.96
401450		9/11/2009	Priv Fire Billed	JE	30896695	KY CIS POST GL BATCH	16.30
401510		9/11/2009	Pub Auth Billed	JE	30896695	KY CIS POST GL BATCH	-4,107.98
402110		9/11/2009	Dom WW Serv Billed	JE	30896695	KY CIS POST GL BATCH	-147.95
402210		9/11/2009	Com WW Serv Billed	JE	30896695	KY CIS POST GL BATCH	-1,841.48
403104		9/11/2009	Oth Rev-NSF Check Charge	JE	30896695	KY CIS POST GL BATCH	-96.00
403105		9/11/2009	Oth Rev-App/Initiate Serv Fee	JE	30896695	KY CIS POST GL BATCH	-3,016.00
403107		9/11/2009	Oth Rev-Reconnection Charges	JE	30896695	KY CIS POST GL BATCH	-2,912.00
504100	1	9/11/2009	Group Insurance - Cap Credits	T1	34706	Payroll Disbursement Entries	-36,917.54
504100	16	9/11/2009	Group Ins Oper AG	T1	34706	Payroll Disbursement Entries	-8,945.99
505100	1	9/11/2009	PBOP Cap Credits	T1	34706	Payroll Disbursement Entries	-50,206.76
506100	1	9/11/2009	Pension - Cap Credits	T1	34706	Payroll Disbursement Entries	-72,910.58
518000	13	9/11/2009	Chemicals WT	PD	42316789	Kemira Water Solutions Inc - A	-4,398.55
520100	16	9/11/2009	M & S Oper AG	PV	42317365	Adcolor Screen Printing - PO	633.35
535000	15	9/11/2009	Contr Svc-Other Oper CA	PV	42317354	Commonwealth Communications Sy	645.00
535000	16	9/11/2009	Contr Svc-Other Oper AG	PV	42317409	Randy Walker Electric-PO/REMIT	195.00
535000	16	9/11/2009	Contr Svc-Other Oper AG	PV	42317410	Randy Walker Electric-PO/REMIT	148.50
535000	14	9/11/2009	Contr Svc-Other Oper TD	PV	42317427	Grasshopper Lawn Care	4,600.00
535000	14	9/11/2009	Contr Svc-Other Oper TD	PV	42317428	Grasshopper Lawn Care	4,500.00
535001	14	9/11/2009	Contr Svc-Temp Empl Oper TD	PV	42317423	Volt Services Group	117.16
535001	13	9/11/2009	Contr Svc-Temp Empl Oper WT	PV	42317423	Volt Services Group	786.67
541000	14	9/11/2009	Rents-Real Prop Oper TD	PV	42317359	CSX Transportation Inc-REMIT	100.00
550000	1	9/11/2009	Trans - Cap Credits	T1	34706	Payroll Disbursement Entries	-20,109.62
550000	16	9/11/2009	Trans Oper AG	PV	42317416	Yale Kentuckiana Inc	353.47
550000	16	9/11/2009	Trans Oper AG	PV	42317417	Yale Kentuckiana Inc	799.90
550000	16	9/11/2009	Trans Oper AG	PV	42317418	Yale Kentuckiana Inc	129.77
558000	1	9/11/2009	Ins Work Comp Cap Credits	T1	34706	Payroll Disbursement Entries	-6,302.99
568010	16	9/11/2009	Water Res Conservation	PV	42317404	Lamar Companies The -REMIT	6,510.00
568010	16	9/11/2009	Water Res Conservation	PV	42317405	WLXG-AM WGKS-FM WCDA-FM	240.00
568010	16	9/11/2009	Water Res Conservation	PV	42317406	WLXG-AM WGKS-FM WCDA-FM	260.00
570100	15	9/11/2009	Uncollectible Accounts	JE	30896695	KY CIS POST GL BATCH	-423.09
575000	16	9/11/2009	Misc Oper AG	PV	42317411	Model Apparel	83.05
575002	16	9/11/2009	Misc General Office	PV	42317364	Georgetown Newspapers Inc	80.00
575030	16	9/11/2009	Advertising	PV	42317363	United Way of the Bluegrass -	2,500.00
575130	16	9/11/2009	Brochures and Handouts	PV	42317367	Direct Response-PO/REMIT	482.30
575130	16	9/11/2009	Brochures and Handouts	PV	42317407	Imaging Group LLC	1,204.00
575275	16	9/11/2009	Discounts Available	PK	62057351	Smith Blair Inc 120001 - REMIT	-1.52
575275	16	9/11/2009	Discounts Available	PK	62057352	Mueller Co - ALL USE PO/REMIT	-22.98
575275	16	9/11/2009	Discounts Available	PK	62057361	Mueller Co - ALL USE PO/REMIT	-740.93
575275	16	9/11/2009	Discounts Available	PK	62057365	Ferguson SAC - ALL USE REMIT	-66.95
575280	16	9/11/2009	Dues/Membership Deduct	PV	42317366	Better Business Bureau-Lexingt	715.00
575500	16	9/11/2009	Janitorial AG	PV	42317415	Hales Cleaning Service - ACH	2,868.33
575500	16	9/11/2009	Janitorial AG	PV	42317419	Hales Cleaning Service - ACH	972.50
575500	16	9/11/2009	Janitorial AG	PV	42317420	Hales Cleaning Service - ACH	773.00
575500	14	9/11/2009	Janitorial TD	PV	42317430	Cobb, Rodney	216.54
575545	13	9/11/2009	Lab Supplies WT	PV	42317360	LabChem Inc	177.25
575625	16	9/11/2009	Overnight Shipping AG	PV	42317422	United Parcel Service	51.52
575660	16	9/11/2009	Postage AG	PV	42317422	United Parcel Service	62.51
575780	11	9/11/2009	Trash Removal SS	PV	42317355	Allied Waste Services #993	79.38
575780	14	9/11/2009	Trash Removal TD	PV	42317355	Allied Waste Services #993	79.38
575780	16	9/11/2009	Trash Removal AG	PV	42317361	Allied Waste Services #993	205.05
575780	11	9/11/2009	Trash Removal SS	PV	42317425	Allied Waste Services #993	362.88
575830	11	9/11/2009	Wtr & Waste Wtr Exp SS	PV	42317426	Kentucky American Water	5,583.54
620000	21	9/11/2009	Mat and Sup Maint SS	PV	42317421	Southern Sales Company Inc	3,652.09
620000	23	9/11/2009	Mat and Sup Maint WT	PV	42317424	Airgas Mid America-REMIT	103.95
620000	21	9/11/2009	Mat and Sup Maint SS	PV	42317429	Nixon Power Co Services - REMI	4,775.84
675000	2420	9/11/2009	Misc Maint TD Mains	PV	42317353	Saf ti co Inc - PO/REMIT	222.60
675000	24	9/11/2009	Misc Maint TD	PV	42317356	Signal Boards Inc - REMIT	47.70
675000	26	9/11/2009	Misc Maint AG	PV	42317362	Perfection Services-PO/REMIT	867.00
675000	26	9/11/2009	Misc Maint AG	PV	42317408	Perfection Services-PO/REMIT	168.00
675000	26	9/11/2009	Misc Maint AG	PV	42317413	Xerox Corp- REMIT	161.88

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
760100		9/11/2009	Donations Deduct	PV	42317370	Home Builders Association of L	200.00
760100		9/11/2009	Donations Deduct	PV	42317402	Home Builders Association of L	340.00
575000	16	9/12/2009	Misc Oper AG	ST	30896666	SABRIX NO TAX CHARGED ACR	4.98
575002	16	9/12/2009	Misc General Office	ST	30896666	SABRIX NO TAX CHARGED ACR	4.80
575130	16	9/12/2009	Brochures and Handouts	ST	30896666	SABRIX NO TAX CHARGED ACR	72.24
575545	13	9/12/2009	Lab Supplies WT	ST	30896666	SABRIX NO TAX CHARGED ACR	10.64
575830	11	9/12/2009	Wtr & Waste Wtr Exp SS	ST	30896666	SABRIX NO TAX CHARGED ACR	335.01
675000	26	9/12/2009	Misc Maint AG	ST	30896667	SABRIX VENDOR TAX COMPARE	8.90
401110		9/14/2009	Res Sales Billed	JE	30897025	KY CIS POST GL BATCH	-194,604.81
401210		9/14/2009	Com Sales Billed	JE	30897025	KY CIS POST GL BATCH	-62,209.75
401310		9/14/2009	Ind Sales Billed	JE	30897025	KY CIS POST GL BATCH	-940.92
401510		9/14/2009	Pub Auth Billed	JE	30897025	KY CIS POST GL BATCH	-565.99
402110		9/14/2009	Dom WW Serv Billed	JE	30897025	KY CIS POST GL BATCH	-12.72
402210		9/14/2009	Com WW Serv Billed	JE	30897025	KY CIS POST GL BATCH	-87.19
403104		9/14/2009	Oth Rev-NSF Check Charge	JE	30897025	KY CIS POST GL BATCH	-240.00
403105		9/14/2009	Oth Rev-App/Initiate Serv Fee	JE	30897025	KY CIS POST GL BATCH	-3,094.00
403107		9/14/2009	Oth Rev-Reconnection Charges	JE	30897025	KY CIS POST GL BATCH	-2,938.00
504620	16	9/14/2009	Employee Physical Exam AG	PV	42318269	BaptistWorx Business Office	100.00
504660	16	9/14/2009	Tuition Aid AG	PS	42317732	Sullivan University	1,160.00
504660	16	9/14/2009	Tuition Aid AG	PS	42317733	Indiana Wesleyan University	660.00
510100	11	9/14/2009	Purchased Water-Outside	PV	42318155	Carroll Co Water Dist 1	2,802.91
520100	16	9/14/2009	M & S Oper AG	PV	42318262	Vital Records Control of KY LL	946.60
533000	16	9/14/2009	Contr Svc-Legal Oper AG	PV	42318261	Stoll Keenon Ogden PLLC-PO/REM	3,467.20
535000	14	9/14/2009	Contr Svc-Other Oper TD	PV	42318130	Cobb, Rodney	589.00
535000	14	9/14/2009	Contr Svc-Other Oper TD	PV	42318146	Cobb, Rodney	789.00
535000	15	9/14/2009	Contr Svc-Other Oper CA	PV	42318168	Big Auger Machine & Tool Co-PO	1,192.50
535000	15	9/14/2009	Contr Svc-Other Oper CA	PV	42318170	Big Auger Machine & Tool Co-PO	201.40
535000	15	9/14/2009	Contr Svc-Other Oper CA	PV	42318256	Big Auger Machine & Tool Co-PO	201.40
535000	16	9/14/2009	Contr Svc-Other Oper AG	PV	42318260	SimplexGrinnell - CH 10320 RE	181.26
536000	13	9/14/2009	Contr Svc-Lab Testing Oper WT	PV	42318165	Fouser Environmental Services	20.00
570100	15	9/14/2009	Uncollectible Accounts	JE	30897025	KY CIS POST GL BATCH	-261.23
575480	14	9/14/2009	Heat - Oil/Gas TD	EE	3902548	CARROLLTON UTILITIES	14.14
575500	16	9/14/2009	Janitorial AG	PV	42318129	Cobb, Rodney	133.00
575500	16	9/14/2009	Janitorial AG	PV	42318152	Cobb, Rodney	399.00
575620	14	9/14/2009	Office & Admin Supplies TD	PV	42318163	Duplicator Sales & Service Inc	67.50
575625	16	9/14/2009	Overnight Shipping AG	PV	42318166	United Parcel Service	20.58
575660	16	9/14/2009	Postage AG	PV	42318166	United Parcel Service	106.99
575711	16	9/14/2009	Add'l Security Costs AG	PV	42318873	Murray Guard Inc-PO/REMIT	715.20
575711	16	9/14/2009	Add'l Security Costs AG	PV	42318877	Murray Guard Inc-PO/REMIT	2,668.64
575780	16	9/14/2009	Trash Removal AG	PV	42318159	Rumpke of Ind LLC-REMIT-ALL AC	79.64
401110		9/15/2009	Res Sales Billed	JE	30897109	KY CIS POST GL BATCH	-99,350.75
401210		9/15/2009	Com Sales Billed	JE	30897109	KY CIS POST GL BATCH	-53,824.98
401310		9/15/2009	Ind Sales Billed	JE	30897109	KY CIS POST GL BATCH	-4,871.41
401510		9/15/2009	Pub Auth Billed	JE	30897109	KY CIS POST GL BATCH	-18,096.81
402110		9/15/2009	Dom WW Serv Billed	JE	30897109	KY CIS POST GL BATCH	-20.73
402510		9/15/2009	Pub Auth WW Svc Billed	JE	30897109	KY CIS POST GL BATCH	-345.11
403103		9/15/2009	Oth Rev-Collect for Others	RI	10133449	Sadieville City of - REMIT	-192.76
403103		9/15/2009	Oth Rev-Collect for Others	RI	10133450	Sadieville City of - REMIT	-183.28
403103		9/15/2009	Oth Rev-Collect for Others	RI	10133451	Lexington-Fayette Div Of Rev P	-92,790.63
403103		9/15/2009	Oth Rev-Collect for Others	RI	10133452	Lexington-Fayette Div Of Rev P	-92,964.03
403104		9/15/2009	Oth Rev-NSF Check Charge	JE	30897109	KY CIS POST GL BATCH	-36.00
403105		9/15/2009	Oth Rev-App/Initiate Serv Fee	JE	30897109	KY CIS POST GL BATCH	-2,106.00
403107		9/15/2009	Oth Rev-Reconnection Charges	JE	30897109	KY CIS POST GL BATCH	-4,290.00
504620	16	9/15/2009	Employee Physical Exam AG	PV	42320040	BaptistWorx Business Office	50.00
504660	16	9/15/2009	Tuition Aid AG	PS	42319956	Columbia Southern University	702.00
515100	12	9/15/2009	Purch Power P	EE	3902802	KENTUCKY UTILITIES COMPANY	2,404.47
535000	16	9/15/2009	Contr Svc-Other Oper AG	TC	30896837	INSIGHT	192.91
535001	14	9/15/2009	Contr Svc-Temp Empl Oper TD	PV	42320053	Volt Services Group	117.16
535001	13	9/15/2009	Contr Svc-Temp Empl Oper WT	PV	42320053	Volt Services Group	887.09
550000	16	9/15/2009	Trans Oper AG	PV	42320062	Thoroughbred Energy LLC	497.34
570100	15	9/15/2009	Uncollectible Accounts	JE	30897109	KY CIS POST GL BATCH	-253.61
575000	14	9/15/2009	Misc Oper TD	TC	30896888	AT&T	47.02
575000	16	9/15/2009	Misc Oper AG	PS	42319936	Perry, Larry	50.00
575000	11	9/15/2009	Misc Oper SS	PV	42320042	USA Blue Book	116.27
575200	15	9/15/2009	Collection Agencies CA	PV	42320038	Penn Credit Corp	692.18
575200	15	9/15/2009	Collection Agencies CA	PV	42320039	Penn Credit Corp	1,415.38
575275	16	9/15/2009	Discounts Available	PK	62057389	Ford Meter Box Co Inc - ALL US	-55.04
575320	14	9/15/2009	Electricity TD	EE	3902602	KENTUCKY UTILITIES COMPANY	12.18
575620	14	9/15/2009	Office & Admin Supplies TD	ST	30896999	SABRIX NO TAX CHARGED ACR	4.05
575625	16	9/15/2009	Overnight Shipping AG	PV	42320050	United Parcel Service	11.21
575740	15	9/15/2009	Telephone CA	TC	30896781	AT&T	1,697.04
575740	14	9/15/2009	Telephone TD	TC	30896889	Cincinnati Bell	18.75
575740	15	9/15/2009	Telephone CA	TC	30896964	AT&T	1,106.09
575740	16	9/15/2009	Telephone AG	TC	30896981	AT&T	59.97
575741	16	9/15/2009	Cell Phone AG	TC	30896959	NEXTEL	79.44
575741	13	9/15/2009	Cell Phone WT	TC	30896959	NEXTEL	91.07
575780	16	9/15/2009	Trash Removal AG	PV	42320056	Lexington Fayette Urban County	132.55
620000	24	9/15/2009	Mat and Sup Maint TD	II	556527	West Perry St. St Bldg	40.23
620000	24	9/15/2009	Mat and Sup Maint TD	II	556528	2110 Natlie Saltin	13.97
620000	24	9/15/2009	Mat and Sup Maint TD	II	556531	995 Mussel shoals	34.47
620000	24	9/15/2009	Mat and Sup Maint TD	II	556532	7875 Hwy 127 N	34.46
620000	24	9/15/2009	Mat and Sup Maint TD	II	556533	1790 N Liberty Sp Rd	34.47
620000	24	9/15/2009	Mat and Sup Maint TD	II	556535	114 Stephenson St.	34.46
620000	24	9/15/2009	Mat and Sup Maint TD	II	556539	St Bld W Perry St.	34.47

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
635000	26	9/15/2009	Contr Svc-Other Maint AG	PV	42320058	Orkin Exterminating Co - Lexin	53.46
715111		9/15/2009	M&J Revenues-Outside	RI	10133463	Metropolitan Insurance	-1,861.12
715111		9/15/2009	M&J Revenues-Outside	RI	10133464	Stanley Pipeline Inc	-152.05
760200		9/15/2009	Other Income Deductions	RI	10133447	KY Public Service Commission	-142.35
401110		9/16/2009	Res Sales Billed	JE	30897291	KY CIS POST GL BATCH	-113,303.12
401210		9/16/2009	Com Sales Billed	JE	30897291	KY CIS POST GL BATCH	-48,068.66
401510		9/16/2009	Pub Auth Billed	JE	30897291	KY CIS POST GL BATCH	-8,411.71
402110		9/16/2009	Dom WW Serv Billed	JE	30897291	KY CIS POST GL BATCH	-361.52
403104		9/16/2009	Oth Rev-NSF Check Charge	JE	30897291	KY CIS POST GL BATCH	-96.00
403105		9/16/2009	Oth Rev-App/Initiate Serv Fee	JE	30897291	KY CIS POST GL BATCH	-3,094.00
403107		9/16/2009	Oth Rev-Reconnection Charges	JE	30897291	KY CIS POST GL BATCH	-4,888.00
515100	12	9/16/2009	Purch Power P	EE	3903993	KENTUCKY UTILITIES COMPANY	24.38
515100	14	9/16/2009	Purch Power TD	EE	3904017	KENTUCKY UTILITIES COMPANY	29.42
515100	14	9/16/2009	Purch Power TD	EE	3904096	KENTUCKY UTILITIES COMPANY	12.51
515100	13	9/16/2009	Purch Power WT	EE	3904131	KENTUCKY UTILITIES COMPANY	52.64
515100	14	9/16/2009	Purch Power TD	EE	3904261	KENTUCKY UTILITIES COMPANY	11.81
515100	14	9/16/2009	Purch Power TD	EE	3904326	KENTUCKY UTILITIES COMPANY	18.44
515100	14	9/16/2009	Purch Power TD	EE	3904743	KENTUCKY UTILITIES COMPANY	69.51
515100	14	9/16/2009	Purch Power TD	EE	3905069	KENTUCKY UTILITIES COMPANY	198.37
515100	13	9/16/2009	Purch Power WT	EE	3905076	KENTUCKY UTILITIES COMPANY	2,420.04
515100	12	9/16/2009	Purch Power P	EE	3905078	KENTUCKY UTILITIES COMPANY	574.92
570100	15	9/16/2009	Uncollectible Accounts	JE	30897291	KY CIS POST GL BATCH	-167.31
575000	11	9/16/2009	Misc Oper SS	ST	30897075	SABRIX NO TAX CHARGED ACR	6.98
575000	16	9/16/2009	Misc Oper AG	JE	30897143	SSCCORR TSfr cost 438110,-83	8,475.96
575000	14	9/16/2009	Misc Oper TD	PV	42320436	Grainger - ALL USE REMIT	225.14
575000	14	9/16/2009	Misc Oper TD	PV	42320437	Grainger - ALL USE REMIT	71.31
575000	14	9/16/2009	Misc Oper TD	PV	42320443	Grainger - ALL USE REMIT	404.91
575275	16	9/16/2009	Discounts Available	PK	62057395	USA Blue Book	-1.16
575275	16	9/16/2009	Discounts Available	PK	62057396	US Pipe & Foundry Co - REMIT	-17.24
575275	16	9/16/2009	Discounts Available	PK	62057401	Smith Blair Inc 120001 - REMIT	-141.58
575275	16	9/16/2009	Discounts Available	PK	62057402	Mueller Co - ALL USE PO/REMIT	-53.63
575320	14	9/16/2009	Electricity TD	EE	3904219	OWEN ELECTRIC COOP INC	17.49
575320	14	9/16/2009	Electricity TD	EE	3904224	OWEN ELECTRIC COOP INC	15.09
575320	14	9/16/2009	Electricity TD	EE	3904756	KENTUCKY UTILITIES COMPANY	25.66
575420	16	9/16/2009	Forms AG	PV	42320446	Contemporary Graphics	65.65
575500	16	9/16/2009	Janitorial AG	PV	42320391	Hales Cleaning Service - ACH	2,868.33
620000	24	9/16/2009	Mat and Sup Maint TD	II	556792	11460 Hwy 127 N.	26.27
401110		9/17/2009	Res Sales Billed	JE	30897393	KY CIS POST GL BATCH	-128,674.12
401210		9/17/2009	Com Sales Billed	JE	30897393	KY CIS POST GL BATCH	-48,132.44
401510		9/17/2009	Pub Auth Billed	JE	30897393	KY CIS POST GL BATCH	-5,161.11
402310		9/17/2009	Ind WW Serv Billed	RI	10133552	Kentucky American Northern	-500.00
403104		9/17/2009	Oth Rev-NSF Check Charge	JE	30897393	KY CIS POST GL BATCH	-96.00
403105		9/17/2009	Oth Rev-App/Initiate Serv Fee	JE	30897393	KY CIS POST GL BATCH	-1,716.00
403107		9/17/2009	Oth Rev-Reconnection Charges	JE	30897393	KY CIS POST GL BATCH	-2,756.00
403198		9/17/2009	Oth Rev-Misc Service Rev	RI	10133553	Kentucky American Northern	-25.00
403198		9/17/2009	Oth Rev-Misc Service Rev	RI	10133554	Kentucky American Northern	-140.00
403198		9/17/2009	Oth Rev-Misc Service Rev	RI	10133594	Fraley Harold	-25.00
403199		9/17/2009	Oth Rev-Other Water Rev	PS	42322307	Kentucky Department of Revenue	-1,060.60
515100	14	9/17/2009	Purch Power TD	EE	3904035	KENTUCKY UTILITIES COMPANY	41.50
515100	14	9/17/2009	Purch Power TD	EE	3904057	KENTUCKY UTILITIES COMPANY	18.29
515100	14	9/17/2009	Purch Power TD	EE	3904076	KENTUCKY UTILITIES COMPANY	11.49
515100	14	9/17/2009	Purch Power TD	EE	3904082	KENTUCKY UTILITIES COMPANY	11.96
515100	14	9/17/2009	Purch Power TD	EE	3904279	KENTUCKY UTILITIES COMPANY	56.84
515100	14	9/17/2009	Purch Power TD	EE	3905072	KENTUCKY UTILITIES COMPANY	109.74
515100	12	9/17/2009	Purch Power P	PS	42322307	Kentucky Department of Revenue	934.33
515100	13	9/17/2009	Purch Power WT	PS	42322307	Kentucky Department of Revenue	3,737.33
520100	14	9/17/2009	M & S Oper TD	CC	6347	WALGREENS	4.84
520100	13	9/17/2009	M & S Oper WT	CC	6347	HACH COMPANY	947.92
520100	16	9/17/2009	M & S Oper AG	CC	6347	W W GRAINGER	2,057.57
533000	16	9/17/2009	Contr Svc-Legal Oper AG	PV	42321539	Stoll Keenon Ogden PLLC-PO/REM	1,160.00
533000	16	9/17/2009	Contr Svc-Legal Oper AG	PV	42321594	Stoll Keenon Ogden PLLC-PO/REM	18,849.00
535000	14	9/17/2009	Contr Svc-Other Oper TD	CC	6347	ORKIN, INC	65.79
535000	15	9/17/2009	Contr Svc-Other Oper CA	TC	30897177	Intellwire	14.95
535000	15	9/17/2009	Contr Svc-Other Oper CA	TC	30897253	Language Line Services	1,838.94
535000	15	9/17/2009	Contr Svc-Other Oper CA	PV	42320992	Accenture, LLP-REMIT	4,188.60
536000	13	9/17/2009	Contr Svc-Lab Testing Oper WT	PV	42321603	Fouser Environmental Services	660.00
550000	16	9/17/2009	Trans Oper AG	CC	6347	SOAPY JOES CAR WASH	39.98
570100	15	9/17/2009	Uncollectible Accounts	JE	30897393	KY CIS POST GL BATCH	-91.52
575000	16	9/17/2009	Misc Oper AG	CC	6347	MICHLER FLORIST	62.01
575000	13	9/17/2009	Misc Oper WT	CC	6347	NATIONAL WORKWEAR INC	150.45
575000	14	9/17/2009	Misc Oper TD	CC	6347	USA BLUE BOOK	746.30
575000	16	9/17/2009	Misc Oper AG	CC	6355	FTD KREATIONS BY KAREN	63.55
575000	14	9/17/2009	Misc Oper TD	PV	42321531	Grainger - ALL USE REMIT	113.72
575275	16	9/17/2009	Discounts Available	PK	62057421	Powerseal Pipeline Products Co	-62.16
575320	14	9/17/2009	Electricity TD	EE	3905073	KENTUCKY UTILITIES COMPANY	223.77
575340	16	9/17/2009	Employee Expenses AG	CC	6347	DELTA AIR	776.72
575350	16	9/17/2009	Meals Deduct	CC	6347	KROGER	83.94
575350	16	9/17/2009	Meals Deduct	CC	6355	APPLEBEES	25.80
575351	16	9/17/2009	Meals Non Deduct	CC	6347	HARDEES OF LEXINGTON 3	30.59
575420	16	9/17/2009	Forms AG	ST	30897268	SABRIX NO TAX CHARGED ACR	3.94
575420	15	9/17/2009	Forms CA	PV	42321388	Regulus Integrated Solutions L	2,143.94
575420	15	9/17/2009	Forms CA	PV	42321442	Regulus Integrated Solutions L	3,130.61
575420	15	9/17/2009	Forms CA	PV	42321477	Regulus Integrated Solutions L	12,762.85
575545	13	9/17/2009	Lab Supplies WT	CC	6347	HACH COMPANY	1,308.02

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
575545	13	9/17/2009	Lab Supplies WT	PV	42321605	IDEXX Distribution Inc	2,350.64
575620	14	9/17/2009	Office & Admin Supplies TD	CC	6347	SSC OWENTON COOP	211.95
575620	13	9/17/2009	Office & Admin Supplies WT	CC	6347	OFFICE DEPOT	670.52
575625	16	9/17/2009	Overnight Shipping AG	PV	42321602	United Parcel Service	92.47
575660	16	9/17/2009	Postage AG	PS	42321217	Postmaster-REMIT KY	185.00
575740	16	9/17/2009	Telephone AG	TC	30897213	AT&T	205.99
575741	16	9/17/2009	Cell Phone AG	CC	6347	VERIZON WRLS M4911-	15.89
575820	14	9/17/2009	Uniforms TD	CC	6347	HANDS ON ORIGINALS INC.	177.14
575820	13	9/17/2009	Uniforms WT	CC	6347	HANDS ON ORIGINALS INC.	369.00
620000	24	9/17/2009	Mat and Sup Maint TD	CC	6347	W W GRAINGER	400.44
620000	21	9/17/2009	Mat and Sup Maint SS	CC	6347	W W GRAINGER	586.22
620000	24	9/17/2009	Mat and Sup Maint TD	II	556858	116 Hawthorne St Glencoe	54.22
620000	24	9/17/2009	Mat and Sup Maint TD	II	556859	2930 Loop 3 hwy 127 s	13.97
620000	23	9/17/2009	Mat and Sup Maint WT	PV	42321597	Remote Automation Solutions -	1,748.38
620000	23	9/17/2009	Mat and Sup Maint WT	PV	42321600	Remote Automation Solutions -	3,159.72
635000	26	9/17/2009	Contr Svc-Other Maint AG	CC	6347	UFIRST LAUNDRY SVCS	82.04
675000	23	9/17/2009	Misc Maint WT	CC	6347	WAL-MART	381.05
675000	24	9/17/2009	Misc Maint TD	RI	10133603	Equipment Sales & Rental LLC	-18.76
401110		9/18/2009	Res Sales Billed	JE	30897551	KY CIS POST GL BATCH	-63,325.61
401210		9/18/2009	Com Sales Billed	JE	30897551	KY CIS POST GL BATCH	-36,978.34
401510		9/18/2009	Pub Auth Billed	JE	30897551	KY CIS POST GL BATCH	-15,190.22
403104		9/18/2009	Oth Rev-NSF Check Charge	JE	30897551	KY CIS POST GL BATCH	-120.00
403105		9/18/2009	Oth Rev-App/Initiate Serv Fee	JE	30897551	KY CIS POST GL BATCH	-598.00
403107		9/18/2009	Oth Rev-Reconnection Charges	JE	30897551	KY CIS POST GL BATCH	-1,742.00
403199		9/18/2009	Oth Rev-Other Water Rev	JE	30897399	Reclass Sls Tx Discount 07/09	-1,047.65
504660	16	9/18/2009	Tuition Aid AG	PS	42322503	Sullivan University	480.00
510100	11	9/18/2009	Purchased Water-Outside	PV	42322850	Winchester Municipal Utilities	8,610.87
535000	15	9/18/2009	Contr Svc-Other Oper CA	PV	42322867	Volt Services Group	444.80
535001	15	9/18/2009	Contr Svc-Temp Empl Oper CA	PV	42322951	Ken Tyson Plumbing	1,216.10
535001	15	9/18/2009	Contr Svc-Temp Empl Oper CA	PV	42322956	Volt Services Group	624.00
535001	15	9/18/2009	Contr Svc-Temp Empl Oper CA	PV	42322959	Volt Services Group	499.20
570100	15	9/18/2009	Uncollectible Accounts	JE	30897551	KY CIS POST GL BATCH	-426.21
575000	14	9/18/2009	Misc Oper TD	PV	42322858	E H Wachs Co	850.00
575000	14	9/18/2009	Misc Oper TD	PV	42322938	Equipment Sales & Rental - PO/	932.80
575000	16	9/18/2009	Misc Oper AG	PS	42323199	Morgan, Rick	50.00
575275	16	9/18/2009	Discounts Available	PK	62057444	Mueller Co - ALL USE PO/REMIT	-23.25
575545	13	9/18/2009	Lab Supplies WT	ST	30897366	SABRIX VENDOR TAX COMPARE	3.22
575660	16	9/18/2009	Postage AG	ST	30897359	SABRIX NO TAX CHARGED ACR	11.10
575830	16	9/18/2009	Wtr & Waste Wtr Exp AG	PV	42322940	Kentucky American Water	41.98
575830	16	9/18/2009	Wtr & Waste Wtr Exp AG	PV	42322942	Kentucky American Water	103.03
575830	16	9/18/2009	Wtr & Waste Wtr Exp AG	PV	42322945	Kentucky American Water	11.45
675000	24	9/18/2009	Misc Maint TD	PV	42322858	E H Wachs Co	1,368.28
675650	24	9/18/2009	Paving/Backfill TD	PV	42322753	HG Wilson & Sons Contractors I	5,309.30
675650	24	9/18/2009	Paving/Backfill TD	PV	42322758	HG Wilson & Sons Contractors I	4,218.50
715111		9/18/2009	M&J Revenues-Outside	RI	10133663	Woodall Construction Co	-611.37
760100		9/18/2009	Donations Deduct	PS	42322500	Explorium of Lexington	2,500.00
760100		9/18/2009	Donations Deduct	PS	42322501	Girl Scouts - REMIT	1,000.00
760100		9/18/2009	Donations Deduct	PS	42322502	Friends of McConnell Springs-R	1,000.00
501200	2405	9/20/2009	Labor Maint TD Super/Eng	T2	34795	Payroll Labor Distribution	398.28
501200	2410	9/20/2009	Labor Maint TD Struct & Imp	T2	34795	Payroll Labor Distribution	413.84
501200	24	9/20/2009	Labor Maint TD	T2	34795	Payroll Labor Distribution	418.22
501200	2415	9/20/2009	Labor Maint TD Dist Res	T2	34795	Payroll Labor Distribution	454.20
501200	2305	9/20/2009	Labor Maint WT Super/Eng	T2	34795	Payroll Labor Distribution	1,194.84
501200	15	9/20/2009	Labor Oper CA	T2	34795	Payroll Labor Distribution	1,680.98
501200	23	9/20/2009	Labor Maint WT	T2	34795	Payroll Labor Distribution	2,361.84
501200	22	9/20/2009	Labor Maint P	T2	34795	Payroll Labor Distribution	3,077.21
501200	2435	9/20/2009	Labor Maint TD Meters	T2	34795	Payroll Labor Distribution	3,270.24
501200	1405	9/20/2009	Labor Oper TD Super/Eng	T2	34795	Payroll Labor Distribution	4,033.81
501200	2440	9/20/2009	Labor Maint TD Hydrants	T2	34795	Payroll Labor Distribution	6,957.31
501200	2430	9/20/2009	Labor Maint TD Services	T2	34795	Payroll Labor Distribution	7,258.13
501200	2420	9/20/2009	Labor Maint TD Mains	T2	34795	Payroll Labor Distribution	7,710.81
501200	1415	9/20/2009	Labor Oper TD Lines	T2	34795	Payroll Labor Distribution	8,225.43
501200	1520	9/20/2009	Labor Oper CA Cust Serv	T2	34795	Payroll Labor Distribution	9,096.34
501200	1510	9/20/2009	Labor Oper CA Mtr Read	T2	34795	Payroll Labor Distribution	17,245.68
501200	1305	9/20/2009	Labor Oper WT Super/Eng	T2	34795	Payroll Labor Distribution	23,138.47
501200	1420	9/20/2009	Labor Oper TD Meter	T2	34795	Payroll Labor Distribution	27,369.02
501200	13	9/20/2009	Labor Oper WT	T2	34795	Payroll Labor Distribution	31,773.89
501200	16	9/20/2009	Labor Oper AG	T2	34795	Payroll Labor Distribution	35,520.78
501200	14	9/20/2009	Labor Oper TD	T2	34795	Payroll Labor Distribution	44,313.40
501200	13	9/20/2009	Labor Oper WT	T3	34796	Actual Burden Journal Entries	26.40
501200	14	9/20/2009	Labor Oper TD	T2	34872	Payroll Labor Distribution	1,193.92
501210	15	9/20/2009	Labor NS OT CA	T2	34795	Payroll Labor Distribution	29.30
501210	1405	9/20/2009	Labor NS OT TD Super/Eng	T2	34795	Payroll Labor Distribution	59.14
501210	2430	9/20/2009	Labor NS OT TD Services	T2	34795	Payroll Labor Distribution	88.46
501210	1415	9/20/2009	Labor NS OT TD Lines	T2	34795	Payroll Labor Distribution	240.60
501210	2420	9/20/2009	Labor NS OT TD Mains	T2	34795	Payroll Labor Distribution	487.48
501210	1305	9/20/2009	Labor NS OT WT Super/Eng	T2	34795	Payroll Labor Distribution	749.93
501210	1520	9/20/2009	Labor NS OT CA Cust Serv	T2	34795	Payroll Labor Distribution	910.83
501210	1420	9/20/2009	Labor NS OT TD Meter	T2	34795	Payroll Labor Distribution	1,142.92
501210	1510	9/20/2009	Labor NS OT CA Mtr Read	T2	34795	Payroll Labor Distribution	1,439.90
501210	14	9/20/2009	Labor NS OT TD	T2	34795	Payroll Labor Distribution	1,475.82
501210	13	9/20/2009	Labor NS OT WT	T2	34795	Payroll Labor Distribution	1,547.16
501211	13	9/20/2009	Labor OT WT	T2	34795	Payroll Labor Distribution	2,772.72
501711		9/20/2009	IP-Off-Annual-P/R JE	T3	34796	Actual Burden Journal Entries	10,011.48

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
504100	16	9/20/2009	Group Ins Oper AG	T3	34796	Actual Burden Journal Entries	2,342.89
504100	1	9/20/2009	Group Insurance - Cap Credits	T3	34796	Actual Burden Journal Entries	30,366.79
504100	1	9/20/2009	Group Insurance - Cap Credits	T3	34873	Actual Burden Journal Entries	146.85
505100	1	9/20/2009	PBOP Cap Credits	T3	34796	Actual Burden Journal Entries	41,639.39
505100	1	9/20/2009	PBOP Cap Credits	T3	34873	Actual Burden Journal Entries	324.75
506100	1	9/20/2009	Pension - Cap Credits	T3	34796	Actual Burden Journal Entries	60,468.99
506100	1	9/20/2009	Pension - Cap Credits	T3	34873	Actual Burden Journal Entries	471.60
507100	16	9/20/2009	401k Oper AG	T3	34796	Actual Burden Journal Entries	4,191.07
507100	16	9/20/2009	401k Oper AG	T3	34873	Actual Burden Journal Entries	29.85
508101	16	9/20/2009	DCP Oper AG	T3	34796	Actual Burden Journal Entries	4,032.98
550000	1	9/20/2009	Trans - Cap Credits	T3	34796	Actual Burden Journal Entries	16,541.26
550000	1	9/20/2009	Trans - Cap Credits	T3	34873	Actual Burden Journal Entries	79.99
558000	1	9/20/2009	Ins Work Comp Cap Credits	T3	34796	Actual Burden Journal Entries	5,184.52
558000	1	9/20/2009	Ins Work Comp Cap Credits	T3	34873	Actual Burden Journal Entries	25.07
685320		9/20/2009	FUTA	T3	34796	Actual Burden Journal Entries	50.10
685325		9/20/2009	FICA	T3	34796	Actual Burden Journal Entries	18,205.00
685325		9/20/2009	FICA	T3	34873	Actual Burden Journal Entries	91.34
685350		9/20/2009	SUTA	T3	34796	Actual Burden Journal Entries	100.76
716121		9/20/2009	M&J Expenses-Outside	T2	34795	Payroll Labor Distribution	857.40
716121		9/20/2009	M&J Expenses-Outside	T3	34796	Actual Burden Journal Entries	594.56
716122		9/20/2009	M&J Expenses-Inside	T2	34795	Payroll Labor Distribution	229.32
716122		9/20/2009	M&J Expenses-Inside	T3	34796	Actual Burden Journal Entries	226.92
401110		9/21/2009	Res Sales Billed	JE	30897869	KY CIS POST GL BATCH	-76,954.50
401210		9/21/2009	Com Sales Billed	JE	30897869	KY CIS POST GL BATCH	-96,647.36
401310		9/21/2009	Ind Sales Billed	JE	30897869	KY CIS POST GL BATCH	-125.88
401510		9/21/2009	Pub Auth Billed	JE	30897869	KY CIS POST GL BATCH	-6,505.82
403104		9/21/2009	Oth Rev-NSF Check Charge	JE	30897869	KY CIS POST GL BATCH	-96.00
403105		9/21/2009	Oth Rev-Appl/Initiate Serv Fee	JE	30897869	KY CIS POST GL BATCH	-1,482.00
403107		9/21/2009	Oth Rev-Reconnection Charges	JE	30897869	KY CIS POST GL BATCH	-2,990.00
515100	14	9/21/2009	Purch Power TD	EE	3907754	OWEN ELECTRIC COOP INC	24.85
550001	16	9/21/2009	Trans Oper AG Lease Cost	PV	42324420	Automotive Rentals Inc ACH/ALL	10.00
550002	16	9/21/2009	Trans Oper AG Lease Fuel	PV	42324420	Automotive Rentals Inc ACH/ALL	19,043.43
550003	16	9/21/2009	Trans Oper AG Lease Maint	PV	42324420	Automotive Rentals Inc ACH/ALL	11,015.81
570100	15	9/21/2009	Uncollectible Accounts	JE	30897869	KY CIS POST GL BATCH	-391.78
685200		9/21/2009	Property Taxes	RI	10133673	Georgetown City of-PO/REMIT	-2,314.13
685200		9/21/2009	Property Taxes	RI	10133675	Sadieville City of (Prop taxes	-307.42
685200		9/21/2009	Property Taxes	RI	10133677	Harrison County Sheriff Office	-1,830.46
401110		9/22/2009	Res Sales Billed	JE	30897953	KY CIS POST GL BATCH	-171,117.02
401210		9/22/2009	Com Sales Billed	JE	30897953	KY CIS POST GL BATCH	-63,608.50
401310		9/22/2009	Ind Sales Billed	JE	30897953	KY CIS POST GL BATCH	-240.53
401510		9/22/2009	Pub Auth Billed	JE	30897953	KY CIS POST GL BATCH	-1,211.37
401610		9/22/2009	SFR Billed	JE	30897953	KY CIS POST GL BATCH	-92.06
402110		9/22/2009	Dom WW Serv Billed	JE	30897953	KY CIS POST GL BATCH	-1,772.74
402210		9/22/2009	Com WW Serv Billed	JE	30897953	KY CIS POST GL BATCH	-365.70
402310		9/22/2009	Ind WW Serv Billed	JE	30897953	KY CIS POST GL BATCH	-58.36
403104		9/22/2009	Oth Rev-NSF Check Charge	JE	30897953	KY CIS POST GL BATCH	-60.00
403105		9/22/2009	Oth Rev-Appl/Initiate Serv Fee	JE	30897953	KY CIS POST GL BATCH	-1,560.00
403107		9/22/2009	Oth Rev-Reconnection Charges	JE	30897953	KY CIS POST GL BATCH	-2,496.00
504500	16	9/22/2009	Other Welf Oper AG	PV	42325050	Grainger - ALL USE REMIT	305.28
504500	16	9/22/2009	Other Welf Oper AG	PV	42325068	Grainger - ALL USE REMIT	1,349.91
504610	16	9/22/2009	Employee Awards AG	PV	42325401	Tharpe Company Inc-REMIT	421.48
504620	16	9/22/2009	Employee Physical Exam AG	PV	42325336	BaptistWorx Business Office	35.00
511100	13	9/22/2009	Waste Disposal Exp WT	PV	42325394	Geochemical Testing	1,286.11
515100	12	9/22/2009	Purch Power P	EE	3910859	KENTUCKY UTILITIES COMPANY	1,163.86
518001	AWSI	9/22/2009	Chemicals Carbon AWSI	PV	42325996	American Anglian Environmental	3,550.41
518001	AWSI	9/22/2009	Chemicals Carbon AWSI	PV	42325997	American Anglian Environmental	3,872.29
520100	14	9/22/2009	M & S Oper TD	PV	42325451	USA Blue Book	341.80
520100	14	9/22/2009	M & S Oper TD	PV	42325472	USA Blue Book	105.70
535000	16	9/22/2009	Contr Svc-Other Oper AG	PV	42325347	Computershare	639.16
535000	14	9/22/2009	Contr Svc-Other Oper TD	PV	42325466	TruGreen Chemlawn-PO/REMIT	131.35
535000	13	9/22/2009	Contr Svc-Other Oper WT	PV	42325994	Stephen Hillenmeyer Landscape	2,649.05
535000	13	9/22/2009	Contr Svc-Other Oper WT	PV	42325995	Stephen Hillenmeyer Landscape	1,315.83
535001	15	9/22/2009	Contr Svc-Temp Empl Oper CA	PV	42325341	VeBridge	10.36
541000	14	9/22/2009	Rents-Real Prop Oper TD	PV	42325345	CSX Transportation Inc-REMIT	100.00
550000	16	9/22/2009	Trans Oper AG	PV	42325373	C Store Partners - REMIT	95.25
570100	15	9/22/2009	Uncollectible Accounts	JE	30897953	KY CIS POST GL BATCH	-115.71
575000	14	9/22/2009	Misc Oper TD	PV	42325418	Grainger - ALL USE REMIT	1,105.88
575000	14	9/22/2009	Misc Oper TD	PV	42325448	Grainger - ALL USE REMIT	909.94
575000	14	9/22/2009	Misc Oper TD	PV	42325451	USA Blue Book	293.13
575000	14	9/22/2009	Misc Oper TD	PV	42325459	Grainger - ALL USE REMIT	378.51
575000	14	9/22/2009	Misc Oper TD	PV	42325463	USA Blue Book	47.09
575100	15	9/22/2009	Bank Service Charges CA	PV	42325676	CheckFreePay Corporation	8,200.71
575275	16	9/22/2009	Discounts Available	PK	62057464	Ferguson SAC - ALL USE REMIT	-82.96
575320	14	9/22/2009	Electricity TD	EE	3908652	KENTUCKY UTILITIES COMPANY	15.43
575545	13	9/22/2009	Lab Supplies WT	PV	42325396	VWR International Inc-PO/REMIT	172.70
575545	13	9/22/2009	Lab Supplies WT	PV	42325399	VWR International Inc-PO/REMIT	198.00
575625	16	9/22/2009	Overnight Shipping AG	PV	42325349	United Parcel Service	78.18
575625	16	9/22/2009	Overnight Shipping AG	PV	42325350	United Parcel Service	51.53
575625	16	9/22/2009	Overnight Shipping AG	PV	42325359	United Parcel Service	56.58
575625	16	9/22/2009	Overnight Shipping AG	PV	42325389	United Parcel Service	177.70
575740	16	9/22/2009	Telephone AG	TC	30897639	Genesys Conferencing	36.43
575740	15	9/22/2009	Telephone CA	TC	30897669	Windstream	268.07
575740	15	9/22/2009	Telephone CA	TC	30897670	Windstream	1,144.50
575740	15	9/22/2009	Telephone CA	TC	30897671	Windstream	107.14



ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
575740	15	9/22/2009	Telephone CA	TC	30897672	Windstream	147.03
575740	15	9/22/2009	Telephone CA	TC	30897673	Windstream	2,990.24
575740	16	9/22/2009	Telephone AG	TC	30897716	AT&T	223.30
575740	16	9/22/2009	Telephone AG	TC	30897717	AT&T	1,526.42
575741	16	9/22/2009	Cell Phone AG	TC	30897639	Genesys Conferencing	2.16
575741	13	9/22/2009	Cell Phone WT	TC	30897692	Cingular Wireless	53.23
575741	16	9/22/2009	Cell Phone AG	TC	30897692	Cingular Wireless	206.95
575741	13	9/22/2009	Cell Phone WT	TC	30897764	Verizon Wireless	33.87
575741	16	9/22/2009	Cell Phone AG	TC	30897764	Verizon Wireless	5,596.45
575741	16	9/22/2009	Cell Phone AG	TC	30897789	Verizon Wireless	284.06
620000	24	9/22/2009	Mat and Sup Maint TD	IR	557609	Inventory Return	-1,915.90
620000	24	9/22/2009	Mat and Sup Maint TD	II	557612	Inventory Issue-Stk E & D	10,138.98
620000	24	9/22/2009	Mat and Sup Maint TD	OV	10277987	JCM Industries Inc - PO only	524.70
620000	24	9/22/2009	Mat and Sup Maint TD	OV	10277989	Bingham & Taylor Corp	4,535.62
620000	23	9/22/2009	Mat and Sup Maint WT	PV	42325346	Remote Automation Solutions -	1,962.90
620000	24	9/22/2009	Mat and Sup Maint TD	PV	42325415	Hayes Pipe Supply Inc-PO/REMIT	705.72
675000	26	9/22/2009	Misc Maint AG	PV	42325403	Canon Financial Svcs Inc -REMI	162.71
675000	26	9/22/2009	Misc Maint AG	PV	42325406	Canon Financial Svcs Inc -REMI	155.14
675000	26	9/22/2009	Misc Maint AG	PV	42325410	Canon Financial Svcs Inc -REMI	1,764.70
705100		9/22/2009	AFUDC - Equity	JE	30897880	FACORR R/C NEGATIVE AFUDC BAL	-997.99
401110		9/23/2009	Res Sales Billed	JE	30898088	KY CIS POST GL BATCH	-271,840.52
401210		9/23/2009	Com Sales Billed	JE	30898088	KY CIS POST GL BATCH	-149,828.00
401510		9/23/2009	Pub Auth Billed	JE	30898088	KY CIS POST GL BATCH	-6,791.31
403104		9/23/2009	Oth Rev-NSF Check Charge	JE	30898088	KY CIS POST GL BATCH	-228.00
403105		9/23/2009	Oth Rev-App/Initiate Serv Fee	JE	30898088	KY CIS POST GL BATCH	-7,644.00
403107		9/23/2009	Oth Rev-Reconnection Charges	JE	30898088	KY CIS POST GL BATCH	-8,944.00
508101	16	9/23/2009	DCP Oper AG	JE	30897965	DCP Accrual Sept09	4,064.21
508200	16	9/23/2009	ESPP Oper AG	JE	30897980	Accrue ESPP Expense Sep 2009	319.26
515100	14	9/23/2009	Purch Power TD	EE	3912375	OWEN ELECTRIC COOP INC	30.06
515100	14	9/23/2009	Purch Power TD	EE	3912380	OWEN ELECTRIC COOP INC	40.47
515100	13	9/23/2009	Purch Power WT	EE	3912409	KENTUCKY UTILITIES COMPANY	195,273.70
520100	14	9/23/2009	M & S Oper TD	ST	30897926	SABRIX NO TAX CHARGED ACR	26.85
520100	16	9/23/2009	M & S Oper AG	PV	42326354	Grainger - ALL USE REMIT	288.60
520100	16	9/23/2009	M & S Oper AG	PV	42326361	Grainger - ALL USE REMIT	149.04
520100	14	9/23/2009	M & S Oper TD	PV	42326730	Cobb, Rodney	428.73
535000	16	9/23/2009	Contr Svc-Other Oper AG	PV	42326365	Stephen Hillenmeyer Landscape	1,479.81
535000	16	9/23/2009	Contr Svc-Other Oper AG	PV	42326397	Stephen Hillenmeyer Landscape	120.00
535000	13	9/23/2009	Contr Svc-Other Oper WT	PV	42326721	Cobb, Rodney	378.00
535000	14	9/23/2009	Contr Svc-Other Oper TD	PV	42326721	Cobb, Rodney	1,465.74
535000	14	9/23/2009	Contr Svc-Other Oper TD	PV	42326724	Cobb, Rodney	689.00
535000	14	9/23/2009	Contr Svc-Other Oper TD	PV	42326730	Cobb, Rodney	423.21
541000	14	9/23/2009	Rents-Real Prop Oper TD	PS	42326816	CSX Transportation Inc-REMIT	3,500.00
550000	16	9/23/2009	Trans Oper AG	PV	42326350	Bridgestone Americas Inc	553.54
570100	15	9/23/2009	Uncollectible Accounts	JE	30898088	KY CIS POST GL BATCH	-64.02
575000	14	9/23/2009	Misc Oper TD	ST	30897926	SABRIX NO TAX CHARGED ACR	164.08
575320	14	9/23/2009	Electricity TD	EE	3912384	OWEN ELECTRIC COOP INC	15.97
575320	14	9/23/2009	Electricity TD	EE	3912440	KENTUCKY UTILITIES COMPANY	12.53
575320	14	9/23/2009	Electricity TD	PV	42326727	KY Utilities	13.70
575500	14	9/23/2009	Janitorial TD	PV	42326726	Cobb, Rodney	266.00
575545	13	9/23/2009	Lab Supplies WT	ST	30897926	SABRIX NO TAX CHARGED ACR	10.36
575780	11	9/23/2009	Trash Removal SS	PV	42326723	Allied Waste Services #993	464.85
635000	26	9/23/2009	Contr Svc-Other Maint AG	PV	42326343	D C Elevator Co Inc-PO/REMIT	185.25
675000	26	9/23/2009	Misc Maint AG	ST	30897926	SABRIX NO TAX CHARGED ACR	19.07
401110		9/24/2009	Res Sales Billed	JE	30898162	KY CIS POST GL BATCH	-133,724.82
401210		9/24/2009	Com Sales Billed	JE	30898162	KY CIS POST GL BATCH	-79,475.77
401310		9/24/2009	Ind Sales Billed	JE	30898162	KY CIS POST GL BATCH	-1,580.50
401510		9/24/2009	Pub Auth Billed	JE	30898162	KY CIS POST GL BATCH	-8,999.72
403104		9/24/2009	Oth Rev-NSF Check Charge	JE	30898162	KY CIS POST GL BATCH	-84.00
403105		9/24/2009	Oth Rev-App/Initiate Serv Fee	JE	30898162	KY CIS POST GL BATCH	-1,924.00
403107		9/24/2009	Oth Rev-Reconnection Charges	JE	30898162	KY CIS POST GL BATCH	-2,938.00
403198		9/24/2009	Oth Rev-Misc Service Rev	JE	30898162	KY CIS POST GL BATCH	26.00
501200	1305	9/24/2009	Labor Oper WT Super/Eng	JE	30898100	Labor accrual Sept 2009	7,312.40
501200	14	9/24/2009	Labor Oper TD	JE	30898100	Labor accrual Sept 2009	7,312.40
501200	1405	9/24/2009	Labor Oper TD Super/Eng	JE	30898100	Labor accrual Sept 2009	7,312.40
501200	16	9/24/2009	Labor Oper AG	JE	30898100	Labor accrual Sept 2009	182,810.00
504500	16	9/24/2009	Other Welf Oper AG	CC	6369	FARMHOUSE GRILL	400.00
507100	16	9/24/2009	401k Oper AG	JE	30898103	401K Co Match Acc Setp 2009	4,276.89
508102	16	9/24/2009	Retiree Med Oper AG	JE	30898082	2009 3rd Qtr RMRA True-up	458.13
515100	14	9/24/2009	Purch Power TD	EE	3912658	KENTUCKY UTILITIES COMPANY	34.98
515100	14	9/24/2009	Purch Power TD	EE	3913094	KENTUCKY UTILITIES COMPANY	48.57
520100	16	9/24/2009	M & S Oper AG	CC	6369	GROTT LOCKSMITH CENTER	44.32
520100	13	9/24/2009	M & S Oper WT	CC	6369	UFIRST LAUNDRY SVCS	532.29
520100	14	9/24/2009	M & S Oper TD	CC	6369	OFFICEMAX CT IN	2,415.48
535000	15	9/24/2009	Contr Svc-Other Oper CA	CC	6369	CITY ELECTRIC MOTOR	184.00
550000	13	9/24/2009	Trans Oper WT	CC	6369	MARATHON OIL 010488 XXX	10.15
550000	16	9/24/2009	Trans Oper AG	CC	6369	SHELL OIL	24.65
550000	16	9/24/2009	Trans Oper AG	ST	30898056	SABRIX VENDOR TAX COMPARE	4.44
570100	15	9/24/2009	Uncollectible Accounts	JE	30898162	KY CIS POST GL BATCH	-198.51
575000	11	9/24/2009	Misc Oper SS	CC	6369	SSC OWENTON COOP	22.42
575000	14	9/24/2009	Misc Oper TD	CC	6369	NATIONAL WORKWEAR INC	299.27
575000	16	9/24/2009	Misc Oper AG	CC	6369	POLYLOK, INC.	327.00
575000	13	9/24/2009	Misc Oper WT	CC	6369	THE C I THORNBURG CO INC	1,547.90
575002	16	9/24/2009	Misc General Office	CC	6369	MARATHON OIL 065995 XXX	25.31
575002	16	9/24/2009	Misc General Office	CC	6378	THE STATE JOURNAL	360.00

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
575275	16	9/24/2009	Discounts Available	PK	62057477	USA Blue Book	-6.35
575275	16	9/24/2009	Discounts Available	PK	62057478	US Pipe & Foundry Co - REMIT	-7.97
575280	16	9/24/2009	Dues/Membership Deduct	CC	6369	NATIONAL SOCIETY OF PROFE	343.00
575280	16	9/24/2009	Dues/Membership Deduct	PS	42327209	Professional Womens Forum	95.00
575320	14	9/24/2009	Electricity TD	EE	3914748	KENTUCKY UTILITIES COMPANY	18.76
575320	13	9/24/2009	Electricity WT	EE	3916320	BLUE GRASS ENERGY	41.79
575340	16	9/24/2009	Employee Expenses AG	CC	6378	WENDYS 027	12.27
575340	16	9/24/2009	Employee Expenses AG	CC	6383	CAPITOL REGION AIRPORT	1,092.72
575350	16	9/24/2009	Meals Deduct	CC	6369	BILLY'S BAR-B-Q IN	433.67
575350	16	9/24/2009	Meals Deduct	CC	6383	BJ'S RESTAURANTS	87.37
575350	16	9/24/2009	Meals Deduct	JE	30898108	BPCORR PCARD CHARGES MISCODED	24.54
575545	13	9/24/2009	Lab Supplies WT	CC	6369	ENVIRONMENTAL EXPRESS	397.02
575620	13	9/24/2009	Office & Admin Supplies WT	CC	6369	UFIRST LAUNDRY SVCS	228.12
575620	15	9/24/2009	Office & Admin Supplies CA	CC	6369	OFFICEMAX CT IN	359.58
575620	16	9/24/2009	Office & Admin Supplies AG	CC	6369	OFFICEMAX CT IN	959.05
575620	14	9/24/2009	Office & Admin Supplies TD	CC	6369	OFFICEMAX CT IN	1,318.88
575620	16	9/24/2009	Office & Admin Supplies AG	PV	42327721	Contemporary Graphics	505.85
575625	16	9/24/2009	Overnight Shipping AG	PV	42327396	United Parcel Service	104.11
575625	13	9/24/2009	Overnight Shipping WT	PV	42327398	United Parcel Service	32.86
575625	16	9/24/2009	Overnight Shipping AG	PV	42327719	United Parcel Service	139.73
575625	16	9/24/2009	Overnight Shipping AG	PV	42327723	United Parcel Service	178.25
575740	15	9/24/2009	Telephone CA	TC	30898023	Windstream	115.29
575740	16	9/24/2009	Telephone AG	TC	30898029	Idearc Media	137.85
575741	16	9/24/2009	Cell Phone AG	CC	6369	VERIZON WRLS M4911-	21.43
575820	13	9/24/2009	Uniforms WT	CC	6369	UFIRST LAUNDRY SVCS	83.91
575820	14	9/24/2009	Uniforms TD	CC	6369	UFIRST LAUNDRY SVCS	757.66
620000	24	9/24/2009	Mat and Sup Maint TD	CC	6369	USA BLUE BOOK	415.54
620000	23	9/24/2009	Mat and Sup Maint WT	CC	6369	BROCK MCVEY COMPANY	1,078.28
620000	21	9/24/2009	Mat and Sup Maint SS	CC	6369	THE C I THORNBURG CO INC	1,367.13
620000	24	9/24/2009	Mat and Sup Maint TD	II	558031	Hwy 227 Grisham Farm	32.67
620000	24	9/24/2009	Mat and Sup Maint TD	II	558037	6170 Hwy 127 N	26.27
620000	24	9/24/2009	Mat and Sup Maint TD	II	558039	10960 Hwy 330	170.42
620000	24	9/24/2009	Mat and Sup Maint TD	II	558045	Lot 2875 Davis Lake	40.23
635000	26	9/24/2009	Contr Svc-Other Maint AG	CC	6369	UFIRST LAUNDRY SVCS	82.04
675000	26	9/24/2009	Misc Maint AG	PV	42327650	Vertex Business Services - Wir	202.72
715111		9/24/2009	M&J Revenues-Outside	JE	30898089	BPCORR 441152 transfer	-2,528.00
760500		9/24/2009	Non-Op Empl Exp Deduct	CC	6378	GREENBRIER HOTEL	790.25
760600		9/24/2009	Non-Op Empl Exp Nondeduct	CC	6378	GREENBRIER HOTEL	89.06
401110		9/25/2009	Res Sales Billed	JE	30898245	KY CIS POST GL BATCH	-170,793.43
401210		9/25/2009	Com Sales Billed	JE	30898245	KY CIS POST GL BATCH	-23,983.83
401510		9/25/2009	Pub Auth Billed	JE	30898245	KY CIS POST GL BATCH	-4,788.14
402110		9/25/2009	Dom WW Serv Billed	JE	30898245	KY CIS POST GL BATCH	-12.66
403104		9/25/2009	Oth Rev-NSF Check Charge	JE	30898245	KY CIS POST GL BATCH	-168.00
403105		9/25/2009	Oth Rev-App/Initiate Serv Fee	JE	30898245	KY CIS POST GL BATCH	-1,950.00
403107		9/25/2009	Oth Rev-Reconnection Charges	JE	30898245	KY CIS POST GL BATCH	-2,860.00
504100	1	9/25/2009	Group Insurance - Cap Credits	T1	34794	Payroll Disbursement Entries	-37,099.14
504100	16	9/25/2009	Group Ins Oper AG	T1	34794	Payroll Disbursement Entries	-8,913.88
504100	1	9/25/2009	Group Insurance - Cap Credits	T1	34871	Payroll Disbursement Entries	-146.85
505100	1	9/25/2009	PBOP Cap Credits	T1	34794	Payroll Disbursement Entries	-50,095.41
505100	1	9/25/2009	PBOP Cap Credits	T1	34871	Payroll Disbursement Entries	-324.75
506100	1	9/25/2009	Pension - Cap Credits	T1	34794	Payroll Disbursement Entries	-72,748.83
506100	1	9/25/2009	Pension - Cap Credits	T1	34871	Payroll Disbursement Entries	-471.60
515100	14	9/25/2009	Purch Power TD	EE	3916327	OWEN ELECTRIC COOP INC	77.94
515100	14	9/25/2009	Purch Power TD	EE	3916345	OWEN ELECTRIC COOP INC	21.40
520100	16	9/25/2009	M & S Oper AG	PV	42328406	Media Library Inc-PO/REMIT	200.00
550000	1	9/25/2009	Trans - Cap Credits	T1	34794	Payroll Disbursement Entries	-20,208.43
550000	1	9/25/2009	Trans - Cap Credits	T1	34871	Payroll Disbursement Entries	-79.99
558000	1	9/25/2009	Ins Work Comp Cap Credits	T1	34794	Payroll Disbursement Entries	-6,333.96
558000	1	9/25/2009	Ins Work Comp Cap Credits	T1	34871	Payroll Disbursement Entries	-25.07
568010	16	9/25/2009	Water Res Conservation	PV	42328405	WTVQ TV - AP/PO	585.00
570100	15	9/25/2009	Uncollectible Accounts	JE	30898245	KY CIS POST GL BATCH	-239.04
575130	16	9/25/2009	Brochures and Handouts	PV	42328416	Creative Co Op LLC	1,121.25
575220	16	9/25/2009	Community Relations	PV	42328425	Identity Links Inc	1,647.18
575275	16	9/25/2009	Discounts Available	PK	62057491	USA Blue Book	-1.53
575342	16	9/25/2009	Empl Exp Conf/Registration AG	PS	42327957	ASCE Bluegrass Chapter	60.00
575350	16	9/25/2009	Meals Deduct	JE	3	Reclass P-card trans	28.29
575620	16	9/25/2009	Office & Admin Supplies AG	ST	30898129	SABRIX NO TAX CHARGED ACR	30.35
575998	16	9/25/2009	PCard Undistributed	JE	3	Reclass P-card trans	-28.29
620000	24	9/25/2009	Mat and Sup Maint TD	IR	558155	Inventory Return	-21.67
620000	24	9/25/2009	Mat and Sup Maint TD	IR	558159	Inventory Return	-165.21
620000	24	9/25/2009	Mat and Sup Maint TD	IR	558162	Inventory Return	-762.16
620000	24	9/25/2009	Mat and Sup Maint TD	IR	558164	Inventory Return	-389.45
620000	24	9/25/2009	Mat and Sup Maint TD	IR	558167	Inventory Return	-97.38
620000	24	9/25/2009	Mat and Sup Maint TD	IR	558168	Inventory Return	-20.46
675650	24	9/25/2009	Paving/Backfill TD	PV	42328759	HG Wilson & Sons Contractors I	3,352.80
715111		9/25/2009	M&J Revenues-Outside	RI	10133967	Division of Water Quality	-10,758.68
716121		9/25/2009	M&J Expenses-Outside	PV	42328759	HG Wilson & Sons Contractors I	1,346.40
760100		9/25/2009	Donations Deduct	PV	42328420	Kentucky Chamber of Commerce-P	2,500.00
760100		9/25/2009	Donations Deduct	PV	42328424	KY Recreation & Park Society	1,000.00
520100	16	9/26/2009	M & S Oper AG	ST	30898225	SABRIX NO TAX CHARGED ACR	12.00
575220	16	9/26/2009	Community Relations	ST	30898225	SABRIX NO TAX CHARGED ACR	98.83
401110		9/28/2009	Res Sales Billed	JE	30898482	KY CIS POST GL BATCH	-162,112.16
401210		9/28/2009	Com Sales Billed	JE	30898482	KY CIS POST GL BATCH	-28,572.49
401510		9/28/2009	Pub Auth Billed	JE	30898482	KY CIS POST GL BATCH	-1,304.32

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
402110		9/28/2009	Dom WW Serv Billed	JE	30898482	KY CIS POST GL BATCH	-60.18
402210		9/28/2009	Com WW Serv Billed	JE	30898482	KY CIS POST GL BATCH	87.19
403104		9/28/2009	Oth Rev-NSF Check Charge	JE	30898482	KY CIS POST GL BATCH	-12.00
403105		9/28/2009	Oth Rev-App/Initiate Serv Fee	JE	30898482	KY CIS POST GL BATCH	-1,716.00
403107		9/28/2009	Oth Rev-Reconnection Charges	JE	30898482	KY CIS POST GL BATCH	-1,586.00
504100	16	9/28/2009	Group Ins Oper AG	RI	10134043	White, Joe C.	-150.50
504500	16	9/28/2009	Other Welf Oper AG	PV	42329694	Grainger - ALL USE REMIT	60.31
504500	16	9/28/2009	Other Welf Oper AG	PV	42329700	Grainger - ALL USE REMIT	512.66
504500	16	9/28/2009	Other Welf Oper AG	PV	42329750	Grainger - ALL USE REMIT	500.32
515100	14	9/28/2009	Purch Power TD	EE	3917072	OWEN ELECTRIC COOP INC	15.09
515100	14	9/28/2009	Purch Power TD	EE	3917097	OWEN ELECTRIC COOP INC	27.99
535001	15	9/28/2009	Contr Svc-Temp Empl Oper CA	PV	42329482	Volt Services Group	499.20
535001	15	9/28/2009	Contr Svc-Temp Empl Oper CA	PV	42329484	Volt Services Group	624.00
535001	15	9/28/2009	Contr Svc-Temp Empl Oper CA	PV	42329487	Volt Services Group	624.00
570100	15	9/28/2009	Uncollectible Accounts	JE	30898482	KY CIS POST GL BATCH	-259.47
575000	16	9/28/2009	Misc Oper AG	JE	30898280	SEP09 INV WRITE OFF	-67.64
575320	14	9/28/2009	Electricity TD	EE	3917070	OWEN ELECTRIC COOP INC	18.57
620000	24	9/28/2009	Mat and Sup Maint TD	OV	10278465	Smith Blair Inc - PO Box 5337	2,958.22
620000	24	9/28/2009	Mat and Sup Maint TD	OV	10278504	Smith Blair Inc - PO Box 5337	-517.83
760400		9/28/2009	Other Lobbying Expenses	PS	42329406	Lexington in Touch Inc	375.00
401110		9/29/2009	Res Sales Billed	JE	30898589	KY CIS POST GL BATCH	-160,523.23
401210		9/29/2009	Com Sales Billed	JE	30898589	KY CIS POST GL BATCH	-7,015.59
401510		9/29/2009	Pub Auth Billed	JE	30898589	KY CIS POST GL BATCH	-878.90
403104		9/29/2009	Oth Rev-NSF Check Charge	JE	30898589	KY CIS POST GL BATCH	-108.00
403105		9/29/2009	Oth Rev-App/Initiate Serv Fee	JE	30898589	KY CIS POST GL BATCH	-2,392.00
403107		9/29/2009	Oth Rev-Reconnection Charges	JE	30898589	KY CIS POST GL BATCH	-3,146.00
501711		9/29/2009	IP-Off-Annual-P/R JE	JE	30898496	3rd Qtr 2009 AIP true up	6,236.44
501711		9/29/2009	IP-Off-Annual-P/R JE	JE	30898501	3Q_AIP trnsfr SvcCo & OH to IA	3,900.00
501716	16	9/29/2009	Comp Exp-Options	JE	30898443	Accrue RSU & Opt Exp Sep09	970.00
501718	16	9/29/2009	Comp Exp-RSU's	JE	30898443	Accrue RSU & Opt Exp Sep09	842.00
511100	13	9/29/2009	Waste Disposal Exp WT	PI	46773	Physical Inventory	910.41
511100	13	9/29/2009	Waste Disposal Exp WT	PI	46807	Physical Inventory	2,585.14
511100	13	9/29/2009	Waste Disposal Exp WT	ID	558773	Chemical issues RRS Sept.2009	1,138.52
511100	13	9/29/2009	Waste Disposal Exp WT	ID	559214	CHEMICAL ISSUES KRS SEPT 2009	6,388.75
518000	13	9/29/2009	Chemicals WT	PI	46773	Physical Inventory	25,789.47
518000	13	9/29/2009	Chemicals WT	PI	46776	Physical Inventory	401.12
518000	13	9/29/2009	Chemicals WT	PI	46807	Physical Inventory	43,728.17
518000	13	9/29/2009	Chemicals WT	ID	558773	Chemical issues RRS Sept.2009	41,871.60
518000	13	9/29/2009	Chemicals WT	ID	558785	Chem.issues Rockwell 9/2009	654.03
518000	13	9/29/2009	Chemicals WT	IR	559189	RETURN STOCK KRS SEPT 2009	-50.06
518000	13	9/29/2009	Chemicals WT	ID	559214	CHEMICAL ISSUES KRS SEPT 2009	106,217.08
518000	13	9/29/2009	Chemicals WT	ID	559230	Owenton WWTP Sept. 2009	1,240.99
518000	13	9/29/2009	Chemicals WT	ID	559244	Owenton Water Sept. 2009	12,943.81
520100	16	9/29/2009	M & S Oper AG	PV	42331232	Grainger - ALL USE REMIT	636.70
536000	13	9/29/2009	Contr Svc-Lab Testing Oper WT	PV	42331261	Fouser Environmental Services	132.00
536000	13	9/29/2009	Contr Svc-Lab Testing Oper WT	PV	42331262	Fouser Environmental Services	660.00
536000	13	9/29/2009	Contr Svc-Lab Testing Oper WT	PV	42331264	Fouser Environmental Services	70.00
536000	13	9/29/2009	Contr Svc-Lab Testing Oper WT	PV	42331267	Fouser Environmental Services	20.00
550000	16	9/29/2009	Trans Oper AG	PV	42331219	Cockrells Auto Body	3,304.92
550000	16	9/29/2009	Trans Oper AG	PV	42331221	Bridgestone Americas Inc	131.51
550000	16	9/29/2009	Trans Oper AG	PV	42331224	Bridgestone Americas Inc	228.04
570100	15	9/29/2009	Uncollectible Accounts	JE	30898589	KY CIS POST GL BATCH	39,566.71
575000	16	9/29/2009	Misc Oper AG	PV	42331259	Backtrack Employment Screening	174.00
575000	16	9/29/2009	Misc Oper AG	PV	42331260	Backtrack Employment Screening	33.00
575000	13	9/29/2009	Misc Oper WT	PV	42331270	VWR International Inc-PO/REMIT	232.52
575320	14	9/29/2009	Electricity TD	EE	3918844	KENTUCKY UTILITIES COMPANY	12.53
575320	14	9/29/2009	Electricity TD	EE	3920821	OWEN ELECTRIC COOP INC	9.76
575545	13	9/29/2009	Lab Supplies WT	PV	42331272	LabChem Inc	468.58
575740	16	9/29/2009	Telephone AG	TC	30898339	AT&T	.14
575740	16	9/29/2009	Telephone AG	TC	30898340	AT&T	1.19
575740	16	9/29/2009	Telephone AG	TC	30898343	AT&T	.14
575740	16	9/29/2009	Telephone AG	TC	30898344	AT&T	-.18
575740	16	9/29/2009	Telephone AG	TC	30898345	AT&T	.25
575740	16	9/29/2009	Telephone AG	TC	30898349	AT&T	.40
575740	16	9/29/2009	Telephone AG	TC	30898350	AT&T	.56
575740	16	9/29/2009	Telephone AG	TC	30898361	AT&T	258.05
575740	15	9/29/2009	Telephone CA	TC	30898361	AT&T	733.97
620000	24	9/29/2009	Mat and Sup Maint TD	OV	10278654	Bingham & Taylor Corp	1,053.33
620000	24	9/29/2009	Mat and Sup Maint TD	OV	10278824	Smith Blair Inc - PO Box 5337	1,035.66
620000	24	9/29/2009	Mat and Sup Maint TD	PV	42331238	Ferguson SAC - ALL USE REMIT	1,071.97
675000	23	9/29/2009	Misc Maint WT	PV	42331268	YSI Inc - REMIT	1,352.94
810100		9/29/2009	Int LTD-Outside Reg	JE	103	INTEREST ACCRUAL	137,712.50
810400	AW46	9/29/2009	Int LTD-Inside AW46	JE	103	INTEREST ACCRUAL	398,407.08
860040		9/29/2009	Div Dec PS-Out w/ mand	JE	103	INTEREST ACCRUAL	-63,525.00
860100		9/29/2009	Div Dec Pref Stk-Outside	JE	103	INTEREST ACCRUAL	6,510.50
401120		9/30/2009	Res Sales Unbilled	JE	120918	Disc Unbilled Revenue Adj Sep	219,016.00
401120		9/30/2009	Res Sales Unbilled	JE	30898569	UNBILLED REVENUE	-2,190,167.13
401220		9/30/2009	Com Sales Unbilled	JE	120918	Disc Unbilled Revenue Adj Sep	117,553.00
401220		9/30/2009	Com Sales Unbilled	JE	30898569	UNBILLED REVENUE	-1,175,528.97
401320		9/30/2009	Ind Sales Unbilled	JE	30898569	UNBILLED REVENUE	-139,270.47
401460		9/30/2009	Priv Fire Unbilled	JE	120907	Rev Unbilled Private Fire	1,303.44
401460		9/30/2009	Priv Fire Unbilled	JE	30898569	UNBILLED REVENUE	-1,303.44
401520		9/30/2009	Pub Auth Unbilled	JE	30898569	UNBILLED REVENUE	-377,982.18
401620		9/30/2009	Sales for Resale Unbilled	JE	30898569	UNBILLED REVENUE	-151,408.50

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
401630	AW12	9/30/2009	Sale for Resale AW09	JE	120906	Reclass Owenton Wastewater	-993.58
403102		9/30/2009	Oth Rev-Rents Water Property	JE	1203	Reversal 9/09 Rent,phone costs	1,193.00
403102		9/30/2009	Oth Rev-Rents Water Property	JE	30899144	8/09 rent FRCC and Svc Co empl	-17,604.10
403102		9/30/2009	Oth Rev-Rents Water Property	JE	30899145	9/09 rent FRCC and Svc Co empl	-17,485.50
403103		9/30/2009	Oth Rev-Collect for Others	JE	50	Accrue Sewer & Landfill Revenu	-93,147.31
403103		9/30/2009	Oth Rev-Collect for Others	JE	120902	Rev Prior Month Sewer & Land	92,983.40
501200	16	9/30/2009	Labor Oper AG	RI	10134186	Barnett, Jerry	-3,565.26
501200	1305	9/30/2009	Labor Oper WT Super/Eng	JE	30899338	FASTR - ALLOCATION KY_ALLEXP2	-359.87
501200	13	9/30/2009	Labor Oper WT	JE	30899338	FASTR - ALLOCATION KY_ALLEXP2	-295.23
501200	14	9/30/2009	Labor Oper TD	JN	30899628	BPCORR 421758 reclass charges	61,137.44
501711		9/30/2009	IP-Off-Annual-P/R JE	JE	30899300	3Q_09 AIP Term Adjustment	-2,823.63
504100	16	9/30/2009	Group Ins Oper AG	JE	102	Retirees Reductions	-2,720.50
504100	16	9/30/2009	Group Ins Oper AG	JE	103	Allmerica Payment	-365.20
504100	16	9/30/2009	Group Ins Oper AG	JE	30899122	Adjust Accrued Ins for Sept 09	-3,470.90
504620	16	9/30/2009	Employee Physical Exam AG	JE	130	KY UNMAPPED PCARD ACCRUAL0909	148.00
504620	16	9/30/2009	Employee Physical Exam AG	CC	6393	THE CHOP HOUSE	444.00
504660	16	9/30/2009	Tuition Aid AG	CC	6393	THE CHOP HOUSE	110.71
504660	16	9/30/2009	Tuition Aid AG	RI	10134195	Castle, Shawn B.	-2,532.00
504670	16	9/30/2009	Training AG	JE	130	KY UNMAPPED PCARD ACCRUAL0909	850.00
505100	16	9/30/2009	PBOP Oper AG	JE	2002	2009 FAS 106 for OPEB	100,637.00
506100	16	9/30/2009	Pension Oper AG	JR	2002	Pension Costs Allocation 09/09	139,476.59
507100	16	9/30/2009	401k Oper AG	JE	30899338	FASTR - ALLOCATION KY_ALLEXP2	-15.43
508101	16	9/30/2009	DCP Oper AG	JE	30899338	FASTR - ALLOCATION KY_ALLEXP2	-5.96
510100	11	9/30/2009	Purchased Water-Outside	JE	205	Rec'd Purchased Water Accr Sep	-2,808.00
510100	11	9/30/2009	Purchased Water-Outside	PV	42332714	Gallatin County Water District	1,041.27
510100	11	9/30/2009	Purchased Water-Outside	PV	42332723	Georgetown Municipal Water & S	9.33
510110	AW12	9/30/2009	Purch Water AW12	JE	120906	Reclass Owenton Wastewater	993.58
511100	13	9/30/2009	Waste Disposal Exp WT	JE	155	Power Accr Eastern Div & PA	121.47
511100	13	9/30/2009	Waste Disposal Exp WT	JR	30059984	Periodic Waste Disposal Accrue	4,167.00
511200	13	9/30/2009	Amort Waste Disp Exp	JR	30059991	Amortize Waste Disposal KY Riv	7,692.83
515100	13	9/30/2009	Purch Power WT	JE	155	Power Accr Eastern Div & PA	-9,821.33
515100	14	9/30/2009	Purch Power TD	JE	155	Power Accr Eastern Div & PA	-50.34
515100	12	9/30/2009	Purch Power P	JE	155	Power Accr Eastern Div & PA	4,394.48
515100	13	9/30/2009	Purch Power WT	JE	157	Manual Power Accrual Adj Sept	146,243.09
515100	14	9/30/2009	Purch Power TD	EE	3921253	KENTUCKY UTILITIES COMPANY	47.63
515100	12	9/30/2009	Purch Power P	EE	3921268	KENTUCKY UTILITIES COMPANY	1,826.68
515100	14	9/30/2009	Purch Power TD	EE	3921543	KENTUCKY UTILITIES COMPANY	12.18
518000	13	9/30/2009	Chemicals WT	IA	46930	PI adjustment	-12,085.41
518000	13	9/30/2009	Chemicals WT	IA	46931	PI adjustment	-5,391.75
518000	13	9/30/2009	Chemicals WT	IA	46932	PI adjustment	-11,726.98
518000	13	9/30/2009	Chemicals WT	IA	46933	PI adjustment	-5,710.90
518000	13	9/30/2009	Chemicals WT	IA	46934	PI adjustment	-2,698.45
518000	13	9/30/2009	Chemicals WT	IA	46935	PI adjustment	-2,259.76
518000	13	9/30/2009	Chemicals WT	IA	46936	PI adjustment	-473.70
518000	13	9/30/2009	Chemicals WT	IA	46937	PI adjustment	898.22
518000	13	9/30/2009	Chemicals WT	IA	46938	PI adjustment	-4,354.99
518000	13	9/30/2009	Chemicals WT	IA	46939	PI adjustment	-2,657.63
518000	13	9/30/2009	Chemicals WT	IA	46940	PI adjustment	-1,137.69
518000	13	9/30/2009	Chemicals WT	IA	46941	PI adjustment	-1,489.32
518000	13	9/30/2009	Chemicals WT	IA	46942	PI adjustment	-5,066.24
518000	13	9/30/2009	Chemicals WT	IA	46943	PI adjustment	-2,180.37
520100	14	9/30/2009	M & S Oper TD	JE	130	KY UNMAPPED PCARD ACCRUAL0909	-3,142.37
520100	13	9/30/2009	M & S Oper WT	JE	130	KY UNMAPPED PCARD ACCRUAL0909	-207.34
520100	16	9/30/2009	M & S Oper AG	JE	130	KY UNMAPPED PCARD ACCRUAL0909	-7.20
520100	14	9/30/2009	M & S Oper TD	JE	155	Power Accr Eastern Div & PA	-6.80
520100	13	9/30/2009	M & S Oper WT	CC	6393	THE CHOP HOUSE	578.33
520100	16	9/30/2009	M & S Oper AG	CC	6393	THE CHOP HOUSE	726.71
520100	14	9/30/2009	M & S Oper TD	CC	6393	THE CHOP HOUSE	9,130.73
520100	14	9/30/2009	M & S Oper TD	EE	3921253	KENTUCKY UTILITIES COMPANY	10.00
520100	16	9/30/2009	M & S Oper AG	JN	30899628	BPCORR 421758 reclass charges	1,881.03
520100	14	9/30/2009	M & S Oper TD	PV	42332683	Chapman Printing Company Inc -	506.19
520100	14	9/30/2009	M & S Oper TD	PV	42332743	Grott Locksmith Center Inc	149.10
520100	13	9/30/2009	M & S Oper WT	PV	42332743	Grott Locksmith Center Inc	447.39
532100	16	9/30/2009	Contr Svc-Audit Fees Oper AG	JR	275	Amort PWC Audit Fee 09-10	8,849.58
533000	16	9/30/2009	Contr Svc-Legal Oper AG	JE	175	Accrue for Unbilled Legal Fees	12,269.60
533000	16	9/30/2009	Contr Svc-Legal Oper AG	JR	30059967	King & Spalding Legal Fees	34.07
534600	16	9/30/2009	Mmgt Fees-Corporate	JB	30899517	CP	1,667.18
534601	16	9/30/2009	Mmgt Fees-External Affairs/Com	JB	30899517	CP	27,044.21
534602	16	9/30/2009	Mmgt Fees-Finance	JB	30899517	CP	88,067.39
534603	16	9/30/2009	Mmgt Fees-Human Resources	JB	30899517	CP	29,106.75
534604	16	9/30/2009	Mmgt Fees-Legal	JB	30899517	CP	25,834.88
534605	16	9/30/2009	Mmgt Fees-Operations Svcs	JB	30899517	CP	23,398.85
534606	16	9/30/2009	Mmgt Fees-Property	JB	30899517	CP	37,846.53
534607	16	9/30/2009	Mmgt Fees-Business Development	JB	30899517	CP	15,968.47
534608	16	9/30/2009	Mmgt Fees-Bus Transformation	JB	30899517	CP	46.09
534609	16	9/30/2009	Mmgt Fees-Audit	JB	30899517	CP	5,663.46
534610	16	9/30/2009	Mmgt Fees-Regulatory	JB	30899517	CP	2,074.20
534611	16	9/30/2009	Mmgt Fees-Inv Relations	JB	30899517	CP	2,133.25
534615	16	9/30/2009	SSC-Shrd Bus Srv Fees	JB	30899517	CP	49,149.83
534625	16	9/30/2009	CSC-Shrd Bus Srv Fees	JB	30899517	CP	147,799.61
534635	16	9/30/2009	ITS-Shrd Bus Srv Fees	JB	30899517	CP	134,246.84
534645	16	9/30/2009	Procure-Shrd Bus Srv Fees	JB	30899517	CP	7,828.06
534655	16	9/30/2009	Lab-Shrd Bus Srv Fees	JB	30899517	CP	15,859.97
534665	16	9/30/2009	BSC-Shrd Bus Srv Fees	JB	30899517	CP	4,130.01

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
534701	16	9/30/2009	Mmgt Fees-Regulated Operations	JB	30899517	CP	92,227.99
535000	15	9/30/2009	Contr Svc-Other Oper CA	JE	130	KY UNMAPPED PCARD ACCRUAL0909	433.81
535000	14	9/30/2009	Contr Svc-Other Oper TD	JE	160	Accr for Inv Rec but not appr	3,762.80
535000	15	9/30/2009	Contr Svc-Other Oper CA	JE	410	Telephone Accrual	-14.05
535000	16	9/30/2009	Contr Svc-Other Oper AG	JE	600	Acc Goods/Serv Rendered not in	-20,600.00
535000	14	9/30/2009	Contr Svc-Other Oper TD	JE	600	Acc Goods/Serv Rendered not in	-1,814.50
535000	13	9/30/2009	Contr Svc-Other Oper WT	JE	600	Acc Goods/Serv Rendered not in	6,560.00
535000	16	9/30/2009	Contr Svc-Other Oper AG	JE	17090904	PWC Contract Services Accrual	8,144.50
535000	13	9/30/2009	Contr Svc-Other Oper WT	JR	30059979	Hach Co. - Maintenance	4,684.42
535000	16	9/30/2009	Contr Svc-Other Oper AG	JB	30899517	CP	94.18
535000	14	9/30/2009	Contr Svc-Other Oper TD	JN	30899628	BPCORR 421758 reclass charges	11,296.00
535000	16	9/30/2009	Contr Svc-Other Oper AG	PV	42332649	Grott Locksmith Center Inc	351.16
535001	15	9/30/2009	Contr Svc-Temp Empl Oper CA	JE	160	Accr for Inv Rec but not appr	13,269.10
535001	15	9/30/2009	Contr Svc-Temp Empl Oper CA	JE	600	Acc Goods/Serv Rendered not in	3,363.42
535001	13	9/30/2009	Contr Svc-Temp Empl Oper WT	JE	30899338	FASTR - ALLOCATION KY_ALLEXP2	-895.45
535001	14	9/30/2009	Contr Svc-Temp Empl Oper TD	JE	30899338	FASTR - ALLOCATION KY_ALLEXP2	-234.32
536000	13	9/30/2009	Contr Svc-Lab Testing Oper WT	JE	30899338	FASTR - ALLOCATION KY_ALLEXP2	-240.00
541400	16	9/30/2009	Rents-Equipment Oper AG	JE	1203	Reversal 9/09 Rent,phone costs	12.00
541400	16	9/30/2009	Rents-Equipment Oper AG	JE	120904	True Up Prepaid Other 09.09	-199.34
541400	16	9/30/2009	Rents-Equipment Oper AG	JR	30059976	Dyntek Services	161.47
550000	16	9/30/2009	Trans Oper AG	CC	6393	THE CHOP HOUSE	293.93
550000	16	9/30/2009	Trans Oper AG	ST	30898532	SABRIX VENDOR TAX COMPARE	2.37
550002	16	9/30/2009	Trans Oper AG Lease Fuel	JE	215	Accrue 09.09 ARI Charges	3,796.21
550003	16	9/30/2009	Trans Oper AG Lease Maint	JE	215	Accrue 09.09 ARI Charges	16,221.44
556000	16	9/30/2009	Ins Vehicle Oper AG	JR	2	Amortize Prepaid Insurance	3,199.49
557000	16	9/30/2009	Ins Gen Liab Oper AG	JR	2	Amortize Prepaid Insurance	29,383.94
557000	16	9/30/2009	Ins Gen Liab Oper AG	JE	235	Retro Insurance	-44,514.66
558000	16	9/30/2009	Ins Work Comp AG	JR	2	Amortize Prepaid Insurance	14,698.74
559000	16	9/30/2009	Ins Other Oper AG	JR	2	Amortize Prepaid Insurance	13,348.30
566100	16	9/30/2009	Reg Comm Amort Rate Case	JE	120905	True Up Accrued Rate Case Exp	206.48
566100	16	9/30/2009	Reg Comm Amort Rate Case	JR	30059957	Deferred Rate Case Expense	12,443.21
566100	16	9/30/2009	Reg Comm Amort Rate Case	JR	30059987	Deferred Rate Case Expense	11,360.09
566200	16	9/30/2009	Reg Comm Amort Depr Study	JR	30059961	DDA - Cost of Service Study	798.61
566200	16	9/30/2009	Reg Comm Amort Depr Study	JR	30059971	DDA - Depreciation Study	500.09
568010	16	9/30/2009	Water Res Conservation	JE	600	Acc Goods/Serv Rendered not in	15,343.33
570100	15	9/30/2009	Uncollectible Accounts	JE	100	Adj Allow for Dbl Accts 09.09	-22,193.77
570100	16	9/30/2009	Uncollectible Accts-MI's	JE	260	Adj Allow for Uncoll Misc A/R	8,914.35
570100	15	9/30/2009	Uncollectible Accounts	JE	30898785	KY CIS POST GL BATCH	-304.01
570100	15	9/30/2009	Uncollectible Accounts	JE	30898849	To reclass Orcom ACO errors	13.78
575000	13	9/30/2009	Misc Oper WT	JE	130	KY UNMAPPED PCARD ACCRUAL0909	-5,628.27
575000	14	9/30/2009	Misc Oper TD	JE	130	KY UNMAPPED PCARD ACCRUAL0909	-1,968.54
575000	12	9/30/2009	Misc Oper P	JE	130	KY UNMAPPED PCARD ACCRUAL0909	-102.40
575000	15	9/30/2009	Misc Oper CA	JE	130	KY UNMAPPED PCARD ACCRUAL0909	3.70
575000	16	9/30/2009	Misc Oper AG	JE	130	KY UNMAPPED PCARD ACCRUAL0909	274.43
575000	14	9/30/2009	Misc Oper TD	JE	160	Accr for Inv Rec but not appr	-3,996.96
575000	16	9/30/2009	Misc Oper AG	JE	160	Accr for Inv Rec but not appr	1,517.59
575000	14	9/30/2009	Misc Oper TD	JE	410	Telephone Accrual	-3.20
575000	11	9/30/2009	Misc Oper SS	CC	6393	THE CHOP HOUSE	14.82
575000	13	9/30/2009	Misc Oper WT	CC	6393	THE CHOP HOUSE	765.50
575000	14	9/30/2009	Misc Oper TD	CC	6393	THE CHOP HOUSE	1,244.14
575000	16	9/30/2009	Misc Oper AG	JE	120904	True Up Prepaid Other 09.09	333.33
575000	16	9/30/2009	Misc Oper AG	OV	10279000	US Pipe & Foundry Co LLC - PO	141.91
575000	16	9/30/2009	Misc Oper AG	ST	30898537	SABRIX NO TAX CHARGED ACR	12.42
575000	13	9/30/2009	Misc Oper WT	JE	30899338	FASTR - ALLOCATION KY_ALLEXP2	-58.13
575000	16	9/30/2009	Misc Oper AG	PV	42333672	US Pipe & Foundry Co - REMIT	.47
575002	16	9/30/2009	Misc General Office	PV	42332633	Grott Locksmith Center Inc	74.50
575100	15	9/30/2009	Bank Service Charges CA	JE	140	Mellon bank fees	19,255.42
575100	15	9/30/2009	Bank Service Charges CA	JE	141	Checkfree Bank Fees	120.91
575200	15	9/30/2009	Collection Agencies CA	JE	30942	GC Services September Accrual	4,821.19
575200	15	9/30/2009	Collection Agencies CA	JE	30899134	09/30/09 TWS activity	-564.11
575200	15	9/30/2009	Collection Agencies CA	PV	42333459	GC Services Limited Parnership	5,911.28
575200	15	9/30/2009	Collection Agencies CA	PV	42333461	GC Services Limited Parnership	5,077.62
575200	15	9/30/2009	Collection Agencies CA	PV	42333538	Penn Credit Corp	1,592.02
575200	15	9/30/2009	Collection Agencies CA	PV	42333543	Penn Credit Corp	1,410.88
575220	16	9/30/2009	Community Relations	JE	600	Acc Goods/Serv Rendered not in	1,570.00
575240	16	9/30/2009	Co Dues/Membership Deduct	JR	30059962	Amortize AWWA Research Fees	1,517.61
575242	16	9/30/2009	Co Dues Deduct AWWA	JR	30059969	AWWA Membership dues	614.83
575244	16	9/30/2009	Co Dues Deduct NAWC	JR	30059986	NAWC Membership Dues	3,141.70
575260	16	9/30/2009	Credit Line Fees	JR	30059966	JPMorgan Credit Line Fees	34.97
575261	AW46	9/30/2009	Credit Line Fees AW46	JE	125	Rec'd Mthly Trans pd by AWCC	12,875.98
575261	AW46	9/30/2009	Credit Line Fees AW46	JE	129	ACCRUED CL FEES	-5,858.03
575280	16	9/30/2009	Dues/Membership Deduct	JE	600	Acc Goods/Serv Rendered not in	500.00
575280	16	9/30/2009	Dues/Membership Deduct	JE	120904	True Up Prepaid Other 09.09	-1,500.00
575280	16	9/30/2009	Dues/Membership Deduct	JR	30059978	Commerce Lexington Member Dues	416.67
575280	16	9/30/2009	Dues/Membership Deduct	JR	30059980	Kentucky League of Cities	125.00
575280	16	9/30/2009	Dues/Membership Deduct	JR	30059981	Calence LLC	341.51
575320	14	9/30/2009	Electricity TD	JE	155	Power Accr Eastern Div & PA	73.86
575320	13	9/30/2009	Electricity WT	JE	155	Power Accr Eastern Div & PA	98.00
575320	16	9/30/2009	Electricity AG	JE	155	Power Accr Eastern Div & PA	971.87
575320	16	9/30/2009	Electricity AG	JE	1203	Reversal 9/09 Rent,phone costs	99.00
575340	16	9/30/2009	Employee Expenses AG	JE	130	KY UNMAPPED PCARD ACCRUAL0909	2,354.22
575340	16	9/30/2009	Employee Expenses AG	CC	6385	DELTA AIR	610.80
575340	16	9/30/2009	Employee Expenses AG	CC	6393	THE CHOP HOUSE	255.26
575350	16	9/30/2009	Meals Deduct	JE	130	KY UNMAPPED PCARD ACCRUAL0909	-461.97

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
575350	16	9/30/2009	Meals Deduct	CC	6385	DELTA AIR	714.18
575350	16	9/30/2009	Meals Deduct	CC	6393	THE CHOP HOUSE	632.64
575350	16	9/30/2009	Meals Deduct	JA	30899515	FASTR - ALLOC GAMTALLCO	-1,276.77
575351	16	9/30/2009	Meals Non Deduct	JA	30899515	FASTR - ALLOC GAMTALLCO	1,276.77
575420	15	9/30/2009	Forms CA	JE	300	August Regulus Accrual-Global	1,085.36
575480	16	9/30/2009	Heat - Oil/Gas AG	JE	155	Power Accr Eastern Div & PA	-5.94
575480	14	9/30/2009	Heat - Oil/Gas TD	JE	155	Power Accr Eastern Div & PA	39.89
575480	16	9/30/2009	Heat - Oil/Gas AG	JE	1203	Reversal 9/09 Rent,phone costs	9.00
575500	13	9/30/2009	Janitorial WT	JE	600	Acc Goods/Serv Rendered not in	-1,537.50
575500	14	9/30/2009	Janitorial TD	JE	600	Acc Goods/Serv Rendered not in	-1,416.74
575500	16	9/30/2009	Janitorial AG	JE	600	Acc Goods/Serv Rendered not in	718.00
575500	16	9/30/2009	Janitorial AG	JE	1203	Reversal 9/09 Rent,phone costs	182.00
575545	13	9/30/2009	Lab Supplies WT	JE	130	KY UNMAPPED PCARD ACCRUAL0909	-569.96
575545	13	9/30/2009	Lab Supplies WT	CC	6393	THE CHOP HOUSE	1,417.21
575545	13	9/30/2009	Lab Supplies WT	ST	30898537	SABRIX NO TAX CHARGED ACR	28.11
575545	13	9/30/2009	Lab Supplies WT	PV	42332693	VWR International Inc-PO/REMIT	62.53
575545	13	9/30/2009	Lab Supplies WT	PV	42332705	VWR International Inc-PO/REMIT	41.94
575620	16	9/30/2009	Office & Admin Supplies AG	JE	130	KY UNMAPPED PCARD ACCRUAL0909	-636.34
575620	15	9/30/2009	Office & Admin Supplies CA	JE	130	KY UNMAPPED PCARD ACCRUAL0909	-511.76
575620	13	9/30/2009	Office & Admin Supplies WT	JE	130	KY UNMAPPED PCARD ACCRUAL0909	493.83
575620	16	9/30/2009	Office & Admin Supplies AG	JE	1203	Reversal 9/09 Rent,phone costs	3.00
575620	13	9/30/2009	Office & Admin Supplies WT	CC	6393	THE CHOP HOUSE	14.83
575620	16	9/30/2009	Office & Admin Supplies AG	CC	6393	THE CHOP HOUSE	52.55
575620	14	9/30/2009	Office & Admin Supplies TD	CC	6393	THE CHOP HOUSE	453.07
575660	15	9/30/2009	Postage CA	JE	125	Rec'd Mthly Trans pd by AWCC	48,108.77
575660	16	9/30/2009	Postage AG	JE	1203	Reversal 9/09 Rent,phone costs	-64.00
575660	16	9/30/2009	Postage AG	CC	6393	THE CHOP HOUSE	28.16
575711	16	9/30/2009	Add'l Security Costs AG	JE	160	Accr for Inv Rec but not appr	5,066.68
575711	16	9/30/2009	Add'l Security Costs AG	JE	600	Acc Goods/Serv Rendered not in	5,066.68
575715	16	9/30/2009	Software Licenses & Support	JR	348	Amort RIA Insource CIS License	284.82
575715	16	9/30/2009	Software Licenses & Support	JE	120904	True Up Prepaid Other 09.09	-17.40
575715	16	9/30/2009	Software Licenses & Support	JR	30059963	Vesry Pro Expert Maint Program	527.88
575715	16	9/30/2009	Software Licenses & Support	JR	30059970	Amortize global support iconic	405.58
575715	16	9/30/2009	Software Licenses & Support	JR	30059983	Amortize Industrial Defender	113.21
575740	16	9/30/2009	Telephone AG	JE	410	Telephone Accrual	26.04
575740	15	9/30/2009	Telephone CA	JE	410	Telephone Accrual	733.96
575741	16	9/30/2009	Cell Phone AG	JE	130	KY UNMAPPED PCARD ACCRUAL0909	370.99
575741	14	9/30/2009	Cell Phone TD	JE	149	Rec Telecom Credit Rec	-410.41
575741	16	9/30/2009	Cell Phone AG	JE	410	Telephone Accrual	-14.69
575741	13	9/30/2009	Cell Phone WT	JE	410	Telephone Accrual	-4.93
575741	16	9/30/2009	Cell Phone AG	CC	6393	THE CHOP HOUSE	49.76
575820	14	9/30/2009	Uniforms TD	JE	130	KY UNMAPPED PCARD ACCRUAL0909	-19.53
575820	13	9/30/2009	Uniforms WT	JE	130	KY UNMAPPED PCARD ACCRUAL0909	123.72
575820	14	9/30/2009	Uniforms TD	CC	6393	THE CHOP HOUSE	42.39
575830	16	9/30/2009	Wtr & Waste Wtr Exp AG	JE	1203	Reversal 9/09 Rent,phone costs	4.00
575998	16	9/30/2009	PCard Undistributed	JE	130	KY UNMAPPED PCARD ACCRUAL0909	-1,305.46
575998	16	9/30/2009	PCard Undistributed	CC	6393	THE CHOP HOUSE	240.00
620000	21	9/30/2009	Mat and Sup Maint SS	JE	130	KY UNMAPPED PCARD ACCRUAL0909	167.04
620000	23	9/30/2009	Mat and Sup Maint WT	JE	130	KY UNMAPPED PCARD ACCRUAL0909	2,663.68
620000	23	9/30/2009	Mat and Sup Maint WT	JE	160	Accr for Inv Rec but not appr	-2,404.88
620000	23	9/30/2009	Mat and Sup Maint WT	JE	600	Acc Goods/Serv Rendered not in	258.80
620000	21	9/30/2009	Mat and Sup Maint SS	CC	6393	THE CHOP HOUSE	59.98
620000	23	9/30/2009	Mat and Sup Maint WT	CC	6393	THE CHOP HOUSE	578.26
620000	24	9/30/2009	Mat and Sup Maint TD	II	559628	1280 Swope	40.23
620000	24	9/30/2009	Mat and Sup Maint TD	II	559637	850 Hwy330	34.16
620000	24	9/30/2009	Mat and Sup Maint TD	II	559671	Lot 20 Elk Lake	34.16
620000	24	9/30/2009	Mat and Sup Maint TD	II	559705	Water Plant	38.19
620000	24	9/30/2009	Mat and Sup Maint TD	IR	559828	Inventory Return	-131.68
620000	24	9/30/2009	Mat and Sup Maint TD	II	559857	Inventory Issue-Stk E & D	5,503.29
620000	24	9/30/2009	Mat and Sup Maint TD	IR	559943	Inventory Return	-18.29
620000	24	9/30/2009	Mat and Sup Maint TD	IR	559948	Inventory Return	-140.10
620000	26	9/30/2009	Mat and Sup Maint AG	JR	30009705	Amort Microsoft License & Main	2,485.83
620000	24	9/30/2009	Mat and Sup Maint TD	JE	30899348	BP non stock material to MJ	-191.12
635000	26	9/30/2009	Contr Svc-Other Maint AG	JE	160	Accr for Inv Rec but not appr	-1,031.00
635000	26	9/30/2009	Contr Svc-Other Maint AG	CC	6393	THE CHOP HOUSE	82.04
635000	26	9/30/2009	Contr Svc-Other Maint AG	PV	42332639	TruGreen Chemlawn-PO/REMIT	362.03
675000	26	9/30/2009	Misc Maint AG	JE	160	Accr for Inv Rec but not appr	-1,070.00
675000	23	9/30/2009	Misc Maint WT	CC	6393	THE CHOP HOUSE	8.98
675000	26	9/30/2009	Misc Maint AG	JR	30059974	Amortize ECIS Extended Support	3,580.00
675000	23	9/30/2009	Misc Maint WT	ST	30898537	SABRIX NO TAX CHARGED ACR	81.18
675050	23	9/30/2009	Amort Def Maint WT	JR	30009642	amtz m959	137.65
675050	23	9/30/2009	Amort Def Maint WT	JR	30009644	amtz m965	685.80
675050	23	9/30/2009	Amort Def Maint WT	JR	30009649	amtz m1039	1,281.93
675050	23	9/30/2009	Amort Def Maint WT	JR	30009653	amtz hydro #8	1,131.92
675050	23	9/30/2009	Amort Def Maint WT	JR	30009657	amtz prog maint	1,076.39
675050	24	9/30/2009	Amort Def Maint TD	JR	30009659	amort M1061 Hume Rd Tank	2,149.90
675050	23	9/30/2009	Amort Def Maint WT	JR	30009660	AMTZ HYDROTR #3	1,000.67
675050	23	9/30/2009	Amort Def Maint WT	JR	30009670	M1011 AMTZ HYDROTREATER #5	1,004.87
675050	24	9/30/2009	Amort Def Maint TD	JR	30009688	Paint Hydrotreater #1	1,469.26
675050	24	9/30/2009	Amort Def Maint TD	JR	30009689	Paint Hydrotreater #2	1,800.99
675050	24	9/30/2009	Amort Def Maint TD	JR	30009691	Repair Cox Street Tank	416.66
675050	24	9/30/2009	Amort Def Maint TD	JR	30009697	Amort York Street Tank M1104	276.13
675050	23	9/30/2009	Amort Def Maint WT	JR	30009753	M1038 Paint Hydro Treater	1,244.41
675050	23	9/30/2009	Amort Def Maint WT	JR	30059958	Amortize Programmed Maint	1,530.40

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
675050	24	9/30/2009	Amort Def Maint TD	JR	30059988	Amortize Programmed Maint	7,172.91
675050	23	9/30/2009	Amort Def Maint WT	JR	30059989	Amortize Programmed Maint	2,858.27
675110	26	9/30/2009	Maint Exp ARO/Net Neg Sal AG	DP	30897445	Monthly Depreciation Expense	128,132.17
675650	24	9/30/2009	Paving/Backfill TD	JE	160	Accr for Inv Rec but not appr	15,927.67
675650	24	9/30/2009	Paving/Backfill TD	JE	120910	Monthly Paving & Sod Accrual	32,114.64
680110		9/30/2009	Depr Exp-General	DP	30897445	Monthly Depreciation Expense	611,158.92
680120		9/30/2009	Depr Exp-Amort CIAC Tax	DP	30897445	Monthly Depreciation Expense	-23,520.29
680125		9/30/2009	Depr Exp-Amort CIAC Non Tax	DP	30897445	Monthly Depreciation Expense	-93,949.64
680300		9/30/2009	Amortization of UPAA	JU	907	Amort Tri Village/Elk Lake	697.33
680300		9/30/2009	Amortization of UPAA	JU	30009706	Amtz of Util Plant Acquis Adj	16.06
680300		9/30/2009	Amortization of UPAA	JU	30022689	Amort UPAA Boonesboro	1,087.57
680540		9/30/2009	Amort-Reg Asset AFUDC	JU	30092822	AMORTIZE AFUDC EQUITY	6,332.12
680600		9/30/2009	Amort-Prop Losses	JR	156	Amort source of supply project	4,756.67
680600		9/30/2009	Amort-Prop Losses	JR	30009687	Bluegrass Water Project	29,592.34
680620		9/30/2009	Amort-Reg Asset	JU	30092823	UPA AMORTIZATION REG ASSET	575.00
685100		9/30/2009	Utility Reg Assessment Fee	JH	4	Amortize KY Prepaid PSC Fees	7,700.97
685200		9/30/2009	Property Taxes	JH	6	Accrue KY Property Tax	229,073.01
685325		9/30/2009	FICA	JE	30899093	FICA Accrual for Sept	31,288.11
685325		9/30/2009	FICA	JE	30899338	FASTR - ALLOCATION KY_ALLEXP2	-48.80
690110		9/30/2009	FIT-Current	JE	705	Q3 2009 TAX PROVISION	1,109,907.00
690120	2	9/30/2009	FIT-PrYr Adj Over Accr	JE	703	Rec'd 2008 Fed Prov to Ret Adj	-2,876,369.00
690120	2	9/30/2009	FIT-PrYr Adj Over Accr	JE	120920	Adj 2007 & 2008 SUDS per PWC	-170,000.00
690210		9/30/2009	SIT-Current	JE	705	Q3 2009 TAX PROVISION	200,880.00
690220	2	9/30/2009	SIT-PrYr Adj Over Accr	JE	703	Rec'd 2008 Fed Prov to Ret Adj	-984,658.00
690620	2	9/30/2009	Def FIT-PY Adj Liab	JE	703	Rec'd 2008 Fed Prov to Ret Adj	2,875,315.00
690630	2	9/30/2009	Def FIT-Reg Liab	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-12,287.74
690630	1	9/30/2009	Def FIT-Reg Asset	JT	30092822	CY2 Rec Amor Reg Asset/Lia	30,852.12
690650	2	9/30/2009	Def FIT-Other Liab	JE	705	Q3 2009 TAX PROVISION	-442,604.00
690720	2	9/30/2009	Def SIT-PY Adj Liab	JE	703	Rec'd 2008 Fed Prov to Ret Adj	984,714.00
690730	2	9/30/2009	Def SIT-Reg Liab	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-5,246.50
690730	1	9/30/2009	Def SIT-Reg Asset	JT	30092822	CY2 Rec Amor Reg Asset/Lia	5,626.88
690750	2	9/30/2009	Def SIT-Other Liab	JE	705	Q3 2009 TAX PROVISION	-80,217.00
695220		9/30/2009	ITC Restored - 3%	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-637.67
695230		9/30/2009	ITC Restored - 4%	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-525.42
695240		9/30/2009	ITC Restored - 10%	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-5,903.33
705100		9/30/2009	AFUDC - Equity	F6	30899320	AFUDC Equity	-172,272.68
715111		9/30/2009	M&J Revenues-Outside	RM	1671	Liberty Mutual	511.30
715111		9/30/2009	M&J Revenues-Outside	RM	1672	Mr Barker	714.00
715111		9/30/2009	M&J Revenues-Outside	RI	10124694	Wabash Fibre Box Co	828.26
716121		9/30/2009	M&J Expenses-Outside	JE	130	KY UNMAPPED PCARD ACCRUAL0909	1,050.00
716121		9/30/2009	M&J Expenses-Outside	CC	6393	THE CHOP HOUSE	1,050.00
716121		9/30/2009	M&J Expenses-Outside	JE	120910	Monthly Paving & Sod Accrual	4,855.55
716121		9/30/2009	M&J Expenses-Outside	JE	30899348	BP non stock material to MJ	191.12
716122		9/30/2009	M&J Expenses-Inside	JE	30899338	FASTR - ALLOCATION KY_ALLEXP2	2,153.19
755100		9/30/2009	Amort UPAA	JU	908	Amortize Owenton Acquisition	-35.38
755201		9/30/2009	Amort PS Exp w/ mandatory	JR	1005	AMORT PREFERRED STOCK EXP	64.24
760400		9/30/2009	Other Lobbying Expenses	JE	160	Accr for Inv Rec but not appr	4,543.20
780100		9/30/2009	SIT-Other Inc & Ded Curr	JE	705	Q3 2009 TAX PROVISION	-2,509.00
790100		9/30/2009	FIT-Oth Inc & Ded-curr	JE	705	Q3 2009 TAX PROVISION	-15,653.00
810100		9/30/2009	Int LTD-Outside Reg	JR	30059977	Amortize Gain on Loan Payoff	-10,875.79
810400	AW46	9/30/2009	Int LTD-Inside AW46	JE	105	LTD PRINC & INT PAYMENTS	212,970.00
810400	AW46	9/30/2009	Int LTD-Inside AW46	JE	120912	Recls Int Exp for BD 120027	-236,406.25
810400	AW46	9/30/2009	Int LTD-Inside AW46	JE	120913	Recls Int Exp for BD 120028	-81,250.00
820100		9/30/2009	Amort Debt Disc & Exp	JR	1003	Amortize Debt Expense-OUTSIDE	665.38
820110	AW46	9/30/2009	Amort DExp Inside AW46	JR	1007	Amortize debt Exp Inside	6,666.70
820110	AW46	9/30/2009	Amort DExp Inside AW46	JR	1008	Amortize debt Exp Inside	1,583.97
830100	AW46	9/30/2009	Interest STD Inside	JE	125	Rec'd Mthly Trans pd by AWCC	13,934.61
850000		9/30/2009	AFUDC Debt	F0	30899318	AFUDC Debt	-86,063.74
860040		9/30/2009	Div Dec PS-Out w/ mand	JE	105	LTD PRINC & INT PAYMENTS	95,287.50
860220	AW02	9/30/2009	Div Decl Com Stk In-AW02	JE	120919	Accrue Common Dividends 09.09	2,006,260.48
401110		10/1/2009	Res Sales Billed	JE	30899089	KY CIS POST GL BATCH	-312,133.51
401120		10/1/2009	Res Sales Unbilled	JE	120918	Disc Unbilled Revenue Adj Sep	-219,016.00
401120		10/1/2009	Res Sales Unbilled	JE	30898569	UNBILLED REVENUE	2,190,167.13
401210		10/1/2009	Com Sales Billed	JE	30899089	KY CIS POST GL BATCH	-134,963.98
401220		10/1/2009	Com Sales Unbilled	JE	120918	Disc Unbilled Revenue Adj Sep	-117,553.00
401220		10/1/2009	Com Sales Unbilled	JE	30898569	UNBILLED REVENUE	1,175,528.97
401320		10/1/2009	Ind Sales Unbilled	JE	30898569	UNBILLED REVENUE	139,270.47
401460		10/1/2009	Priv Fire Unbilled	JE	120907	Rev Unbilled Private Fire	-1,303.44
401460		10/1/2009	Priv Fire Unbilled	JE	30898569	UNBILLED REVENUE	1,303.44
401510		10/1/2009	Pub Auth Billed	JE	30899089	KY CIS POST GL BATCH	-10,666.75
401520		10/1/2009	Pub Auth Unbilled	JE	30898569	UNBILLED REVENUE	377,982.18
401620		10/1/2009	Sales for Resale Unbilled	JE	30898569	UNBILLED REVENUE	151,408.50
402110		10/1/2009	Dom WW Serv Billed	JE	30899089	KY CIS POST GL BATCH	-543.43
402210		10/1/2009	Com WW Serv Billed	JE	30899089	KY CIS POST GL BATCH	59.73
403102		10/1/2009	Oth Rev-Rents Water Property	RR	10133241	Mconathy, William - Remit	-95.00
403102		10/1/2009	Oth Rev-Rents Water Property	RR	10133243	Cingular Wireless - El Paso, T	-2,546.99
403102		10/1/2009	Oth Rev-Rents Water Property	RR	10133375	Sprint Nextel	-2,000.00
403104		10/1/2009	Oth Rev-NSF Check Charge	JE	30899089	KY CIS POST GL BATCH	-204.00
403105		10/1/2009	Oth Rev-App/Initiate Serv Fee	JE	30899089	KY CIS POST GL BATCH	-4,810.00
403107		10/1/2009	Oth Rev-Reconnection Charges	JE	30899089	KY CIS POST GL BATCH	-3,016.00
501200	16	10/1/2009	Labor Oper AG	JE	30898100	Labor accrual Sept 2009	-182,810.00
501200	1305	10/1/2009	Labor Oper WT Super/Eng	JE	30898100	Labor accrual Sept 2009	-7,312.40
501200	14	10/1/2009	Labor Oper TD	JE	30898100	Labor accrual Sept 2009	-7,312.40
501200	1405	10/1/2009	Labor Oper TD Super/Eng	JE	30898100	Labor accrual Sept 2009	-7,312.40

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
504100	16	10/1/2009	Group Ins Oper AG	RR	10133115	Stokley, Susie	-128.34
504100	16	10/1/2009	Group Ins Oper AG	RR	10133116	Bailey, Dorothy - Remit	-395.00
504100	16	10/1/2009	Group Ins Oper AG	RR	10133154	Brown, Barbara K.	-50.00
504100	16	10/1/2009	Group Ins Oper AG	RR	10133262	Allen, Euvonnia L.	-395.00
504100	16	10/1/2009	Group Ins Oper AG	RR	10133271	Gooch, Wilma J.	-395.00
504100	16	10/1/2009	Group Ins Oper AG	RR	10133397	Jones, Gene A.	-148.00
504100	16	10/1/2009	Group Ins Oper AG	RR	10133968	White, Joe C.	-150.50
504620	16	10/1/2009	Employee Physical Exam AG	JE	130	KY UNMAPPED PCARD ACCRUAL0909	-148.00
504660	16	10/1/2009	Tuition Aid AG	PS	42334336	KCTCS-PO/REMIT	530.00
504670	16	10/1/2009	Training AG	JE	130	KY UNMAPPED PCARD ACCRUAL0909	-850.00
507100	16	10/1/2009	401k Oper AG	JE	30898103	401K Co Match Acc Setp 2009	-4,276.89
508101	16	10/1/2009	DCP Oper AG	JE	30897965	DCP Accrual Sept09	-4,064.21
515100	14	10/1/2009	Purch Power TD	EE	3920799	KENTUCKY UTILITIES COMPANY	22.23
515100	12	10/1/2009	Purch Power P	EE	3920806	KENTUCKY UTILITIES COMPANY	83.94
520100	13	10/1/2009	M & S Oper WT	JE	130	KY UNMAPPED PCARD ACCRUAL0909	-19.56
520100	14	10/1/2009	M & S Oper TD	ST	30898708	SABRIX VENDOR TAX COMPARE	.71
520100	13	10/1/2009	M & S Oper WT	ST	30898708	SABRIX VENDOR TAX COMPARE	2.17
535000	15	10/1/2009	Contr Svc-Other Oper CA	JE	130	KY UNMAPPED PCARD ACCRUAL0909	-533.90
535000	15	10/1/2009	Contr Svc-Other Oper CA	JE	410	Telephone Accrual	-1,838.94
535000	16	10/1/2009	Contr Svc-Other Oper AG	ST	30898708	SABRIX VENDOR TAX COMPARE	4.47
535000	16	10/1/2009	Contr Svc-Other Oper AG	PV	42334055	Laser Images Inc - PO/REMIT	121.90
535000	16	10/1/2009	Contr Svc-Other Oper AG	PV	42334066	Kentucky Underground Storage I	169.50
570100	15	10/1/2009	Uncollectible Accounts	JE	30899089	KY CIS POST GL BATCH	-226.99
575000	16	10/1/2009	Misc Oper AG	JE	130	KY UNMAPPED PCARD ACCRUAL0909	-385.73
575000	14	10/1/2009	Misc Oper TD	JE	160	Accr for Inv Rec but not appr	-1,643.00
575000	16	10/1/2009	Misc Oper AG	RR	10133379	Mulcahy Racing Stables LLC	-141.75
575200	15	10/1/2009	Collection Agencies CA	JE	30942	GC Services September Accrual	-4,821.19
575220	16	10/1/2009	Community Relations	JE	600	Acc Goods/Serv Rendered not in	-1,570.00
575270	16	10/1/2009	Directors Fees	PR	42310077	Freibert, Patricia Anne	1,000.00
575270	16	10/1/2009	Directors Fees	PR	42310078	Sisson, William G	1,000.00
575270	16	10/1/2009	Directors Fees	PR	42310256	Martin, Wayne M	1,000.00
575275	16	10/1/2009	Discounts Available	PK	62057526	US Pipe & Foundry Co - REMIT	-108.65
575280	16	10/1/2009	Dues/Membership Deduct	JE	600	Acc Goods/Serv Rendered not in	-500.00
575320	14	10/1/2009	Electricity TD	EE	3920789	KENTUCKY UTILITIES COMPANY	12.71
575320	14	10/1/2009	Electricity TD	EE	3920815	KENTUCKY UTILITIES COMPANY	63.43
575500	16	10/1/2009	Janitorial AG	JE	160	Accr for Inv Rec but not appr	-5,633.33
575500	16	10/1/2009	Janitorial AG	PV	42333998	Hales Cleaning Service - ACH	-4,308.33
575620	13	10/1/2009	Office & Admin Supplies WT	JE	130	KY UNMAPPED PCARD ACCRUAL0909	-493.83
575660	16	10/1/2009	Postage AG	JE	130	KY UNMAPPED PCARD ACCRUAL0809	50,628.57
575741	14	10/1/2009	Cell Phone TD	JE	149	Rec Telecom Credit Rec	410.41
575820	13	10/1/2009	Uniforms WT	JE	130	KY UNMAPPED PCARD ACCRUAL0909	-123.72
635000	26	10/1/2009	Contr Svc-Other Maint AG	JE	160	Accr for Inv Rec but not appr	-1,135.84
675000	26	10/1/2009	Misc Maint AG	JE	160	Accr for Inv Rec but not appr	-4,159.55
685325		10/1/2009	FICA	JE	30899093	FICA Accrual for Sept	-31,288.11
715111		10/1/2009	M&J Revenues-Outside	RR	10133265	Bluegrass Station Division-Rem	-8,784.17
715111		10/1/2009	M&J Revenues-Outside	RR	10133951	Mr Barker	-150.00
716121		10/1/2009	M&J Expenses-Outside	JE	130	KY UNMAPPED PCARD ACCRUAL0909	-1,050.00
760400		10/1/2009	Other Lobbying Expenses	JE	160	Accr for Inv Rec but not appr	-4,543.20
860220	AW02	10/1/2009	Div Decl Com Stk In-AW02	JE	120919	Accrue Common Dividends 09.09	-2,006,260.48
401110		10/2/2009	Res Sales Billed	JE	30899266	KY CIS POST GL BATCH	-126,473.03
401210		10/2/2009	Com Sales Billed	JE	30899266	KY CIS POST GL BATCH	-112,670.87
401510		10/2/2009	Pub Auth Billed	JE	30899266	KY CIS POST GL BATCH	-145.59
402110		10/2/2009	Dom WW Serv Billed	JE	30899266	KY CIS POST GL BATCH	19.57
403104		10/2/2009	Oth Rev-NSF Check Charge	JE	30899266	KY CIS POST GL BATCH	-96.00
403105		10/2/2009	Oth Rev-App/Initiate Serv Fee	JE	30899266	KY CIS POST GL BATCH	-2,886.00
403107		10/2/2009	Oth Rev-Reconnection Charges	JE	30899266	KY CIS POST GL BATCH	-3,016.00
504100	16	10/2/2009	Group Ins Oper AG	PS	42334793	Wachovia Bank National Associa	142,736.58
570100	15	10/2/2009	Uncollectible Accounts	JE	30899266	KY CIS POST GL BATCH	-527.21
575000	14	10/2/2009	Misc Oper TD	PV	42334539	Grainger - ALL USE REMIT	458.54
575000	14	10/2/2009	Misc Oper TD	PV	42334541	Grainger - ALL USE REMIT	960.35
575275	16	10/2/2009	Discounts Available	PK	62057552	JCM Industries Inc - REMIT	-4.95
575740	16	10/2/2009	Telephone AG	TC	30898940	Berry Company	108.16
575740	16	10/2/2009	Telephone AG	TC	30898956	Granite	.69
575740	15	10/2/2009	Telephone CA	TC	30898976	Windstream	49.48
620000	24	10/2/2009	Mat and Sup Maint TD	PV	42334537	Ferguson SAC - ALL USE REMIT	568.84
401110		10/5/2009	Res Sales Billed	JE	30899661	KY CIS POST GL BATCH	-183,558.67
401210		10/5/2009	Com Sales Billed	JE	30899661	KY CIS POST GL BATCH	-61,601.80
401310		10/5/2009	Ind Sales Billed	JE	30899661	KY CIS POST GL BATCH	-76,236.68
401410		10/5/2009	Pub Fire Billed	JE	30899661	KY CIS POST GL BATCH	-226,072.05
401450		10/5/2009	Priv Fire Billed	JE	30899661	KY CIS POST GL BATCH	-138,772.87
401510		10/5/2009	Pub Auth Billed	JE	30899661	KY CIS POST GL BATCH	-3,999.45
401610		10/5/2009	SFR Billed	JE	30899661	KY CIS POST GL BATCH	-9,262.62
403104		10/5/2009	Oth Rev-NSF Check Charge	JE	30899661	KY CIS POST GL BATCH	-36.00
403105		10/5/2009	Oth Rev-App/Initiate Serv Fee	JE	30899661	KY CIS POST GL BATCH	-2,990.00
403107		10/5/2009	Oth Rev-Reconnection Charges	JE	30899661	KY CIS POST GL BATCH	-2,964.00
510100	11	10/5/2009	Purchased Water-Outside	PV	42335594	Winchester Municipal Utilities	116.97
541000	14	10/5/2009	Rents-Real Prop Oper TD	PS	42336337	CSX Transportation-REMIT	950.00
570100	15	10/5/2009	Uncollectible Accounts	JE	30899661	KY CIS POST GL BATCH	-275.70
575711	16	10/5/2009	Add'l Security Costs AG	PV	42335574	Murray Guard Inc-PO/REMIT	715.20
575711	16	10/5/2009	Add'l Security Costs AG	PV	42335602	Murray Guard Inc-PO/REMIT	2,668.64
620000	24	10/5/2009	Mat and Sup Maint TD	OV	10279167	Smith Blair Inc - PO Box 5337	574.94
675650	24	10/5/2009	Paving/Backfill TD	PV	42335576	HG Wilson & Sons Contractors I	9,992.60
675650	24	10/5/2009	Paving/Backfill TD	PV	42335587	HG Wilson & Sons Contractors I	5,398.70
675650	24	10/5/2009	Paving/Backfill TD	PV	42335598	HG Wilson & Sons Contractors I	5,845.40



ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
716121		10/5/2009	M&J Expenses-Outside	PV	42335576	HG Wilson & Sons Contractors I	39.60
716121		10/5/2009	M&J Expenses-Outside	PV	42335587	HG Wilson & Sons Contractors I	979.70
401110		10/6/2009	Res Sales Billed	JE	30899722	KY CIS POST GL BATCH	-154,305.63
401210		10/6/2009	Com Sales Billed	JE	30899722	KY CIS POST GL BATCH	-128,207.53
401310		10/6/2009	Ind Sales Billed	JE	30899722	KY CIS POST GL BATCH	-65,559.12
401510		10/6/2009	Pub Auth Billed	JE	30899722	KY CIS POST GL BATCH	-313,538.00
401610		10/6/2009	SFR Billed	JE	30899722	KY CIS POST GL BATCH	-38,125.49
402110		10/6/2009	Dom WW Serv Billed	JE	30899722	KY CIS POST GL BATCH	-13,384.90
402210		10/6/2009	Com WW Serv Billed	JE	30899722	KY CIS POST GL BATCH	-7,477.30
402510		10/6/2009	Pub Auth WW Svc Billed	JE	30899722	KY CIS POST GL BATCH	-276.35
403104		10/6/2009	Oth Rev-NSF Check Charge	JE	30899722	KY CIS POST GL BATCH	-60.00
403105		10/6/2009	Oth Rev-App/Initiate Serv Fee	JE	30899722	KY CIS POST GL BATCH	-2,626.00
403107		10/6/2009	Oth Rev-Reconnection Charges	JE	30899722	KY CIS POST GL BATCH	-4,966.00
515100	14	10/6/2009	Purch Power TD	EE	3928634	OWEN ELECTRIC COOP INC	19.86
515100	13	10/6/2009	Purch Power WT	EE	3929710	KENTUCKY UTILITIES COMPANY	289,921.37
515100	14	10/6/2009	Purch Power TD	EE	3931696	KENTUCKY UTILITIES COMPANY	22.89
535000	15	10/6/2009	Contr Svc-Other Oper CA	TC	30899395	Intelliwire	14.95
541000	14	10/6/2009	Rents-Real Prop Oper TD	PS	42165010	CSX Transportation Inc-REMIT	-1,500.00
570100	15	10/6/2009	Uncollectible Accounts	JE	30899722	KY CIS POST GL BATCH	-336.88
575000	16	10/6/2009	Misc Oper AG	PV	42337068	Ferguson SAC - ALL USE REMIT	.52
575320	13	10/6/2009	Electricity WT	EE	3928731	KENTUCKY UTILITIES COMPANY	11.23
575320	14	10/6/2009	Electricity TD	EE	3931638	KENTUCKY UTILITIES COMPANY	26.74
575320	16	10/6/2009	Electricity AG	EE	3931663	KENTUCKY UTILITIES COMPANY	13.78
575320	14	10/6/2009	Electricity TD	EE	3931686	KENTUCKY UTILITIES COMPANY	12.53
575320	13	10/6/2009	Electricity WT	EE	3931716	KENTUCKY UTILITIES COMPANY	11.23
575480	16	10/6/2009	Heat - Oil/Gas AG	EE	3928823	COLUMBIA GAS OF KENTUCKY	76.45
575480	14	10/6/2009	Heat - Oil/Gas TD	EE	3928968	COLUMBIA GAS OF KENTUCKY	84.46
575740	15	10/6/2009	Telephone CA	TC	30899442	AT&T	1,981.67
685350		10/6/2009	SUTA	PS	42336922	Treasurer Kentucky Unemploy In	.01
401110		10/7/2009	Res Sales Billed	JE	30899994	KY CIS POST GL BATCH	-147,965.05
401210		10/7/2009	Com Sales Billed	JE	30899994	KY CIS POST GL BATCH	-166,877.84
401310		10/7/2009	Ind Sales Billed	JE	30899994	KY CIS POST GL BATCH	-6,079.79
401450		10/7/2009	Priv Fire Billed	JE	30899994	KY CIS POST GL BATCH	-80.28
401510		10/7/2009	Pub Auth Billed	JE	30899994	KY CIS POST GL BATCH	-78,252.77
401610		10/7/2009	SFR Billed	JE	30899994	KY CIS POST GL BATCH	-92,290.45
402210		10/7/2009	Com WW Serv Billed	JE	30899994	KY CIS POST GL BATCH	-1,471.84
402510		10/7/2009	Pub Auth WW Svc Billed	JE	30899994	KY CIS POST GL BATCH	-325.81
403102		10/7/2009	Oth Rev-Rents Water Property	RI	10134430	T-Mobile USA Inc	-2,665.62
403104		10/7/2009	Oth Rev-NSF Check Charge	JE	30899994	KY CIS POST GL BATCH	-84.00
403105		10/7/2009	Oth Rev-App/Initiate Serv Fee	JE	30899994	KY CIS POST GL BATCH	-1,976.00
403107		10/7/2009	Oth Rev-Reconnection Charges	JE	30899994	KY CIS POST GL BATCH	-2,912.00
504670	16	10/7/2009	Training AG	RI	10134458	KY Pipe Training Institute	-170.00
515100	12	10/7/2009	Purch Power P	EE	3931488	KENTUCKY UTILITIES COMPANY	2,753.48
535001	15	10/7/2009	Contr Svc-Temp Empl Oper CA	PV	42337663	Volt Services Group	566.19
535001	15	10/7/2009	Contr Svc-Temp Empl Oper CA	PV	42337664	Volt Services Group	1,315.80
535001	15	10/7/2009	Contr Svc-Temp Empl Oper CA	PV	42337667	Volt Services Group	2,254.47
570100	15	10/7/2009	Uncollectible Accounts	JE	30899994	KY CIS POST GL BATCH	-196.70
575000	14	10/7/2009	Misc Oper TD	RI	10134444	AT&T	-10.96
575001	16	10/7/2009	Misc Oper Exp AG Consol	PS	42337791	Horton, Beverly Petty Cash	121.00
575480	14	10/7/2009	Heat - Oil/Gas TD	EE	3933971	CLARK ENERGY COOP	9.28
401110		10/8/2009	Res Sales Billed	JE	30900053	KY CIS POST GL BATCH	-173,857.81
401210		10/8/2009	Com Sales Billed	JE	30900053	KY CIS POST GL BATCH	-59,868.55
401310		10/8/2009	Ind Sales Billed	JE	30900053	KY CIS POST GL BATCH	-2,801.24
401510		10/8/2009	Pub Auth Billed	JE	30900053	KY CIS POST GL BATCH	-5,454.10
402110		10/8/2009	Dom WW Serv Billed	JE	30900053	KY CIS POST GL BATCH	-155.99
402210		10/8/2009	Com WW Serv Billed	JE	30900053	KY CIS POST GL BATCH	-22.97
403103		10/8/2009	Oth Rev-Collect for Others	RI	10134574	Lexington-Fayette Div Of Rev P	-92,864.93
403103		10/8/2009	Oth Rev-Collect for Others	RI	10134576	Sadieville City of - REMIT	-192.76
403103		10/8/2009	Oth Rev-Collect for Others	PS	42338324	Treehaven II LLC	-254.52
403103		10/8/2009	Oth Rev-Collect for Others	PS	42338325	Verna Hills Neighborhood Assoc	-222.92
403104		10/8/2009	Oth Rev-NSF Check Charge	JE	30900053	KY CIS POST GL BATCH	-96.00
403105		10/8/2009	Oth Rev-App/Initiate Serv Fee	JE	30900053	KY CIS POST GL BATCH	-4,264.00
403107		10/8/2009	Oth Rev-Reconnection Charges	JE	30900053	KY CIS POST GL BATCH	-4,290.00
504500	16	10/8/2009	Other Welf Oper AG	CC	6413	KRISPY KREME LEXINGT	34.92
504620	16	10/8/2009	Employee Physical Exam AG	CC	6413	NEW HORIZONS MEDICAL CENT	148.00
504670	16	10/8/2009	Training AG	CC	6413	KYPIPE TRAINING INSTITUTE	850.00
511100	13	10/8/2009	Waste Disposal Exp WT	EE	3934687	KENTUCKY UTILITIES COMPANY	928.35
511100	13	10/8/2009	Waste Disposal Exp WT	EE	3934718	KENTUCKY UTILITIES COMPANY	973.88
515100	12	10/8/2009	Purch Power P	EE	3934575	KENTUCKY UTILITIES COMPANY	3,565.82
515100	12	10/8/2009	Purch Power P	EE	3934601	KENTUCKY UTILITIES COMPANY	5,772.13
515100	14	10/8/2009	Purch Power TD	EE	3934629	KENTUCKY UTILITIES COMPANY	475.76
515100	14	10/8/2009	Purch Power TD	EE	3934691	KENTUCKY UTILITIES COMPANY	89.26
515100	13	10/8/2009	Purch Power WT	EE	3934741	KENTUCKY UTILITIES COMPANY	2,980.49
515100	13	10/8/2009	Purch Power WT	EE	3934768	KENTUCKY UTILITIES COMPANY	469.54
515100	12	10/8/2009	Purch Power P	EE	3936518	KENTUCKY UTILITIES COMPANY	1,017.23
515100	14	10/8/2009	Purch Power TD	EE	3936527	KENTUCKY UTILITIES COMPANY	26.20
515100	12	10/8/2009	Purch Power P	EE	3936540	KENTUCKY UTILITIES COMPANY	62.18
515100	12	10/8/2009	Purch Power P	EE	3936557	KENTUCKY UTILITIES COMPANY	1,073.06
515100	12	10/8/2009	Purch Power P	EE	3936589	KENTUCKY UTILITIES COMPANY	363.46
515100	12	10/8/2009	Purch Power P	EE	3936595	KENTUCKY UTILITIES COMPANY	942.54
515100	12	10/8/2009	Purch Power P	EE	3936609	KENTUCKY UTILITIES COMPANY	6,805.34
515100	13	10/8/2009	Purch Power WT	EE	3936616	KENTUCKY UTILITIES COMPANY	22,795.17
520100	16	10/8/2009	M & S Oper AG	CC	6413	GROTT LOCKSMITH CENTER	17.39
520100	13	10/8/2009	M & S Oper WT	CC	6413	NEW HORIZONS DIVING CENTE	59.63

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
520100	14	10/8/2009	M & S Oper TD	CC	6413	ROBERT BOSCH TOOL REPA	924.63
535000	14	10/8/2009	Contr Svc-Other Oper TD	CC	6413	BIG AUGER MACHINE & TOOL,	60.00
535000	16	10/8/2009	Contr Svc-Other Oper AG	CC	6413	FAST SIGNS	116.20
535000	15	10/8/2009	Contr Svc-Other Oper CA	CC	6413	COMMONWEALTH COMMUNICATIO	533.90
535000	16	10/8/2009	Contr Svc-Other Oper AG	TC	30899925	INSIGHT	192.91
550000	16	10/8/2009	Trans Oper AG	CC	6413	SPEEDWAY 09593 LEX	202.67
570100	15	10/8/2009	Uncollectible Accounts	JE	30900053	KY CIS POST GL BATCH	-373.35
575000	15	10/8/2009	Misc Oper CA	CC	6413	SUPERIOR HOSE & FITTING	27.61
575000	13	10/8/2009	Misc Oper WT	CC	6413	CENTRAL EQUIPMENT CO INC	148.45
575000	16	10/8/2009	Misc Oper AG	CC	6413	MARATHON OIL 033332 XXX	385.73
575000	14	10/8/2009	Misc Oper TD	CC	6413	NATIONAL WORKWEAR INC	1,085.78
575320	14	10/8/2009	Electricity TD	EE	3934559	KENTUCKY UTILITIES COMPANY	700.16
575320	14	10/8/2009	Electricity TD	EE	3934661	KENTUCKY UTILITIES COMPANY	20.31
575320	13	10/8/2009	Electricity WT	EE	3934671	KENTUCKY UTILITIES COMPANY	22.96
575320	13	10/8/2009	Electricity WT	EE	3934753	KENTUCKY UTILITIES COMPANY	551.73
575320	14	10/8/2009	Electricity TD	EE	3934910	KENTUCKY UTILITIES COMPANY	12.58
575320	16	10/8/2009	Electricity AG	EE	3936625	KENTUCKY UTILITIES COMPANY	5,030.19
575340	16	10/8/2009	Employee Expenses AG	CC	6413	HILTON GARDEN INN	1,361.28
575340	16	10/8/2009	Employee Expenses AG	CC	6422	LEXINGTON CNTR BOX OFFICE	14.00
575350	16	10/8/2009	Meals Deduct	CC	6413	SCHLOTZSKYS DELI	158.43
575350	16	10/8/2009	Meals Deduct	CC	6422	RAMSEY'S RESTAURANT	18.95
575480	14	10/8/2009	Heat - Oil/Gas TD	EE	3934514	KENTUCKY UTILITIES COMPANY	244.62
575480	14	10/8/2009	Heat - Oil/Gas TD	EE	3934611	KENTUCKY UTILITIES COMPANY	60.35
575480	14	10/8/2009	Heat - Oil/Gas TD	EE	3934921	COLUMBIA GAS OF KENTUCKY	208.45
575480	14	10/8/2009	Heat - Oil/Gas TD	EE	3934948	CLARK ENERGY COOP	6.75
575545	13	10/8/2009	Lab Supplies WT	CC	6413	HACH COMPANY	2,344.41
575620	14	10/8/2009	Office & Admin Supplies TD	CC	6413	OFFICEMAX CT IN	430.82
575620	13	10/8/2009	Office & Admin Supplies WT	CC	6413	OFFICE MAX	493.83
575740	15	10/8/2009	Telephone CA	TC	30899918	Windstream	66.96
575740	15	10/8/2009	Telephone CA	TC	30899919	Windstream	49.01
575741	14	10/8/2009	Cell Phone TD	TC	30899970	Verizon Wireless	354.24
575820	13	10/8/2009	Uniforms WT	CC	6413	UFIRST LAUNDRY SVCS	246.94
575820	14	10/8/2009	Uniforms TD	CC	6413	UFIRST LAUNDRY SVCS	600.74
620000	24	10/8/2009	Mat and Sup Maint TD	CC	6413	FAYETTE SEED	240.09
620000	21	10/8/2009	Mat and Sup Maint SS	CC	6413	THE C I THORNBURG CO INC	1,163.89
620000	23	10/8/2009	Mat and Sup Maint WT	CC	6413	SCOTT GROSS COMPANY-NEWTO	1,166.45
635000	26	10/8/2009	Contr Svc-Other Maint AG	CC	6413	UFIRST LAUNDRY SVCS	82.04
715111		10/8/2009	M&J Revenues-Outside	RM	1673	Mr Barker	714.00
716121		10/8/2009	M&J Expenses-Outside	CC	6413	MARTIN'S SANITATION SERVI	2,450.00
401110		10/9/2009	Res Sales Billed	JE	30900181	KY CIS POST GL BATCH	-92,986.14
401210		10/9/2009	Com Sales Billed	JE	30900181	KY CIS POST GL BATCH	-29,477.58
401310		10/9/2009	Ind Sales Billed	JE	30900181	KY CIS POST GL BATCH	-2,882.72
401510		10/9/2009	Pub Auth Billed	JE	30900181	KY CIS POST GL BATCH	-1,088.28
403104		10/9/2009	Oth Rev-NSF Check Charge	JE	30900181	KY CIS POST GL BATCH	-108.00
403105		10/9/2009	Oth Rev-App/Initiate Serv Fee	JE	30900181	KY CIS POST GL BATCH	-2,496.00
403107		10/9/2009	Oth Rev-Reconnection Charges	JE	30900181	KY CIS POST GL BATCH	-2,392.00
501200	2410	10/9/2009	Labor Maint TD Struct & Imp	T2	34977	Payroll Labor Distribution	349.88
501200	2415	10/9/2009	Labor Maint TD Dist Res	T2	34977	Payroll Labor Distribution	522.33
501200	24	10/9/2009	Labor Maint TD	T2	34977	Payroll Labor Distribution	573.14
501200	2405	10/9/2009	Labor Maint TD Super/Eng	T2	34977	Payroll Labor Distribution	663.79
501200	15	10/9/2009	Labor Oper CA	T2	34977	Payroll Labor Distribution	744.24
501200	2305	10/9/2009	Labor Maint WT Super/Eng	T2	34977	Payroll Labor Distribution	1,858.64
501200	23	10/9/2009	Labor Maint WT	T2	34977	Payroll Labor Distribution	2,316.42
501200	22	10/9/2009	Labor Maint P	T2	34977	Payroll Labor Distribution	2,475.39
501200	2435	10/9/2009	Labor Maint TD Meters	T2	34977	Payroll Labor Distribution	2,884.17
501200	1405	10/9/2009	Labor Oper TD Super/Eng	T2	34977	Payroll Labor Distribution	5,539.18
501200	1415	10/9/2009	Labor Oper TD Lines	T2	34977	Payroll Labor Distribution	8,694.61
501200	2430	10/9/2009	Labor Maint TD Services	T2	34977	Payroll Labor Distribution	9,076.81
501200	2440	10/9/2009	Labor Maint TD Hydrants	T2	34977	Payroll Labor Distribution	9,168.14
501200	2420	10/9/2009	Labor Maint TD Mains	T2	34977	Payroll Labor Distribution	9,284.39
501200	1520	10/9/2009	Labor Oper CA Cust Serv	T2	34977	Payroll Labor Distribution	10,889.11
501200	1510	10/9/2009	Labor Oper CA Mtr Read	T2	34977	Payroll Labor Distribution	20,368.65
501200	1305	10/9/2009	Labor Oper WT Super/Eng	T2	34977	Payroll Labor Distribution	22,004.80
501200	1420	10/9/2009	Labor Oper TD Meter	T2	34977	Payroll Labor Distribution	28,293.91
501200	13	10/9/2009	Labor Oper WT	T2	34977	Payroll Labor Distribution	29,954.17
501200	16	10/9/2009	Labor Oper AG	T2	34977	Payroll Labor Distribution	36,015.54
501200	14	10/9/2009	Labor Oper TD	T2	34977	Payroll Labor Distribution	43,171.11
501200	13	10/9/2009	Labor Oper WT	T3	34978	Actual Burden Journal Entries	24.00
501210	2415	10/9/2009	Labor NS OT TD Dist Res	T2	34977	Payroll Labor Distribution	261.62
501210	2430	10/9/2009	Labor NS OT TD Services	T2	34977	Payroll Labor Distribution	273.44
501210	14	10/9/2009	Labor NS OT TD	T2	34977	Payroll Labor Distribution	421.29
501210	2420	10/9/2009	Labor NS OT TD Mains	T2	34977	Payroll Labor Distribution	892.33
501210	1415	10/9/2009	Labor NS OT TD Lines	T2	34977	Payroll Labor Distribution	953.36
501210	1305	10/9/2009	Labor NS OT WT Super/Eng	T2	34977	Payroll Labor Distribution	1,113.87
501210	1420	10/9/2009	Labor NS OT TD Meter	T2	34977	Payroll Labor Distribution	1,296.56
501210	1510	10/9/2009	Labor NS OT CA Mtr Read	T2	34977	Payroll Labor Distribution	2,316.05
501210	13	10/9/2009	Labor NS OT WT	T2	34977	Payroll Labor Distribution	2,791.90
501711		10/9/2009	IP-Off-Annual-P/R JE	T3	34978	Actual Burden Journal Entries	10,565.33
504100	1	10/9/2009	Group Insurance - Cap Credits	T1	34976	Payroll Disbursement Entries	-37,442.58
504100	16	10/9/2009	Group Ins Oper AG	T1	34976	Payroll Disbursement Entries	-9,084.93
504100	16	10/9/2009	Group Ins Oper AG	T3	34978	Actual Burden Journal Entries	2,464.96
504100	1	10/9/2009	Group Insurance - Cap Credits	T3	34978	Actual Burden Journal Entries	31,285.91
505100	1	10/9/2009	PBOP Cap Credits	T1	34976	Payroll Disbursement Entries	-50,650.89
505100	1	10/9/2009	PBOP Cap Credits	T3	34978	Actual Burden Journal Entries	43,616.69

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
506100	1	10/9/2009	Pension - Cap Credits	T1	34976	Payroll Disbursement Entries	-73,555.53
506100	1	10/9/2009	Pension - Cap Credits	T3	34978	Actual Burden Journal Entries	63,340.52
507100	16	10/9/2009	401k Oper AG	T3	34978	Actual Burden Journal Entries	4,114.73
508101	16	10/9/2009	DCP Oper AG	T3	34978	Actual Burden Journal Entries	3,932.51
508102	16	10/9/2009	Retiree Med Oper AG	T3	34978	Actual Burden Journal Entries	806.43
510100	11	10/9/2009	Purchased Water-Outside	PV	42338685	Georgetown Municipal Water & S	9.33
520100	16	10/9/2009	M & S Oper AG	PV	42338708	Baumann Paper-PO/REMIT	171.66
520100	16	10/9/2009	M & S Oper AG	PV	42338761	Grainger - ALL USE REMIT	612.93
533000	16	10/9/2009	Contr Svc-Legal Oper AG	PV	42338804	Stoll Keenon Ogden PLLC-PO/REM	653.82
533000	16	10/9/2009	Contr Svc-Legal Oper AG	PV	42338826	Stoll Keenon Ogden PLLC-PO/REM	422.50
533000	16	10/9/2009	Contr Svc-Legal Oper AG	PV	42338828	Stoll Keenon Ogden PLLC-PO/REM	1,160.00
533000	16	10/9/2009	Contr Svc-Legal Oper AG	PV	42338829	Greenebaum Doll & McDonald PLL	226.01
533000	16	10/9/2009	Contr Svc-Legal Oper AG	PV	42338830	Greenebaum Doll & McDonald PLL	161.95
535000	14	10/9/2009	Contr Svc-Other Oper TD	PV	42338687	Cobb, Rodney	689.00
535000	16	10/9/2009	Contr Svc-Other Oper AG	PV	42338712	Stephen Hillenmeyer Landscape	650.00
535000	16	10/9/2009	Contr Svc-Other Oper AG	PV	42338714	Pearce Blackburn Roofing Inc	291.00
535000	16	10/9/2009	Contr Svc-Other Oper AG	PV	42338715	Grott Locksmith Center Inc	81.00
535000	14	10/9/2009	Contr Svc-Other Oper TD	PV	42338735	Grasshopper Lawn Care	4,745.00
541400	16	10/9/2009	Rents-Equipment Oper AG	PV	42338767	Neopost Leasing	213.57
550000	1	10/9/2009	Trans - Cap Credits	T1	34976	Payroll Disbursement Entries	-20,395.64
550000	1	10/9/2009	Trans - Cap Credits	T3	34978	Actual Burden Journal Entries	17,041.96
558000	1	10/9/2009	Ins Work Comp Cap Credits	T1	34976	Payroll Disbursement Entries	-6,392.61
558000	1	10/9/2009	Ins Work Comp Cap Credits	T3	34978	Actual Burden Journal Entries	5,341.49
570100	15	10/9/2009	Uncollectible Accounts	JE	30900181	KY CIS POST GL BATCH	-997.52
575000	14	10/9/2009	Misc Oper TD	PV	42338691	Wilson Equipment Co	1,643.00
575000	14	10/9/2009	Misc Oper TD	PV	42338756	Grainger - ALL USE REMIT	1,244.78
575000	14	10/9/2009	Misc Oper TD	PV	42338758	Grainger - ALL USE REMIT	112.56
575000	14	10/9/2009	Misc Oper TD	PV	42338761	Grainger - ALL USE REMIT	463.83
575000	14	10/9/2009	Misc Oper TD	PV	42338764	Grainger - ALL USE REMIT	112.56
575275	16	10/9/2009	Discounts Available	PK	62057639	US Pipe & Foundry Co - REMIT	-41.56
575275	16	10/9/2009	Discounts Available	PK	62057652	AY McDonald Mfg Co	-178.22
575275	16	10/9/2009	Discounts Available	PK	62057661	Ferguson SAC - ALL USE REMIT	-191.72
575500	14	10/9/2009	Janitorial TD	PV	42338686	Cobb, Rodney	266.00
575545	13	10/9/2009	Lab Supplies WT	PV	42338689	Hach Co - PO/Remit	217.81
575545	13	10/9/2009	Lab Supplies WT	PV	42338690	VWR International Inc-PO/REMIT	127.89
575625	16	10/9/2009	Overnight Shipping AG	PV	42338727	United Parcel Service	30.52
575625	16	10/9/2009	Overnight Shipping AG	PV	42338729	United Parcel Service	42.21
620000	23	10/9/2009	Mat and Sup Maint WT	PV	42338688	Ross Valve Manufacturing Co	1,247.21
620000	21	10/9/2009	Mat and Sup Maint SS	PV	42338730	Remote Automation Solutions -	830.43
620000	24	10/9/2009	Mat and Sup Maint TD	PV	42338741	US Pipe & Foundry Co - REMIT	2,202.68
620000	23	10/9/2009	Mat and Sup Maint WT	PV	42338752	Remote Automation Solutions -	793.20
635000	26	10/9/2009	Contr Svc-Other Maint AG	PV	42338769	D C Elevator Co Inc-PO/REMIT	230.00
635000	26	10/9/2009	Contr Svc-Other Maint AG	PV	42338771	Stephen Hillenmeyer Landscape	1,135.84
635000	26	10/9/2009	Contr Svc-Other Maint AG	PV	42338785	Orkin Exterminating Co - Lexin	53.46
675000	26	10/9/2009	Misc Maint AG	PV	42338704	Canon Financial Svcs Inc -REMI	4,159.55
675650	24	10/9/2009	Paving/Backfill TD	PV	42338784	HG Wilson & Sons Contractors I	3,352.50
685320		10/9/2009	FUTA	T3	34978	Actual Burden Journal Entries	16.13
685325		10/9/2009	FICA	T3	34978	Actual Burden Journal Entries	18,722.17
685350		10/9/2009	SUTA	T3	34978	Actual Burden Journal Entries	65.38
715111		10/9/2009	M&J Revenues-Outside	RI	10134592	Bluegrass Airport	-1,187.89
715111		10/9/2009	M&J Revenues-Outside	RI	10134593	Metropolitian Ins	-1,861.12
716121		10/9/2009	M&J Expenses-Outside	T2	34977	Payroll Labor Distribution	1,932.43
716121		10/9/2009	M&J Expenses-Outside	T3	34978	Actual Burden Journal Entries	1,046.58
401110		10/12/2009	Res Sales Billed	JE	30900375	KY CIS POST GL BATCH	-108,005.83
401210		10/12/2009	Com Sales Billed	JE	30900375	KY CIS POST GL BATCH	-72,572.84
401510		10/12/2009	Pub Auth Billed	JE	30900375	KY CIS POST GL BATCH	-28,350.25
402110		10/12/2009	Dom WW Serv Billed	JE	30900375	KY CIS POST GL BATCH	-15.91
402210		10/12/2009	Com WW Serv Billed	JE	30900375	KY CIS POST GL BATCH	-489.19
403104		10/12/2009	Oth Rev-NSF Check Charge	JE	30900375	KY CIS POST GL BATCH	-156.00
403105		10/12/2009	Oth Rev-App/Initiate Serv Fee	JE	30900375	KY CIS POST GL BATCH	-2,158.00
403107		10/12/2009	Oth Rev-Reconnection Charges	JE	30900375	KY CIS POST GL BATCH	-2,860.00
504620	16	10/12/2009	Employee Physical Exam AG	PV	42341065	Capital Family Physicians PSC	25.00
504620	16	10/12/2009	Employee Physical Exam AG	PV	42341067	BaptistWorx Business Office	100.00
568010	16	10/12/2009	Water Res Conservation	PV	42341059	Rupp Arena Sports & Entertainm	8,583.33
568010	16	10/12/2009	Water Res Conservation	PV	42341062	Lamar Companies The -REMIT	6,510.00
570100	15	10/12/2009	Uncollectible Accounts	JE	30900375	KY CIS POST GL BATCH	-328.97
575220	16	10/12/2009	Community Relations	PV	42341047	Identity Links Inc	922.96
575275	16	10/12/2009	Discounts Available	PK	62057667	US Pipe & Foundry Co - REMIT	-17.31
401110		10/13/2009	Res Sales Billed	JE	30900436	KY CIS POST GL BATCH	-168,136.78
401210		10/13/2009	Com Sales Billed	JE	30900436	KY CIS POST GL BATCH	-54,340.50
401510		10/13/2009	Pub Auth Billed	JE	30900436	KY CIS POST GL BATCH	-568.45
402110		10/13/2009	Dom WW Serv Billed	JE	30900436	KY CIS POST GL BATCH	-26.51
403104		10/13/2009	Oth Rev-NSF Check Charge	JE	30900436	KY CIS POST GL BATCH	12.00
403105		10/13/2009	Oth Rev-App/Initiate Serv Fee	JE	30900436	KY CIS POST GL BATCH	-2,444.00
403107		10/13/2009	Oth Rev-Reconnection Charges	JE	30900436	KY CIS POST GL BATCH	-2,730.00
501200	16	10/13/2009	Labor Oper AG	RI	10134681	Travelers	-1,173.06
515100	14	10/13/2009	Purch Power TD	EE	3938896	OWEN ELECTRIC COOP INC	27.46
515100	13	10/13/2009	Purch Power WT	EE	3938898	OWEN ELECTRIC COOP INC	5,982.08
515100	13	10/13/2009	Purch Power WT	EE	3938900	OWEN ELECTRIC COOP INC	17.94
515100	14	10/13/2009	Purch Power TD	EE	3939677	KENTUCKY UTILITIES COMPANY	23.96
515100	14	10/13/2009	Purch Power TD	EE	3939678	KENTUCKY UTILITIES COMPANY	143.66
515100	14	10/13/2009	Purch Power TD	EE	3939681	KENTUCKY UTILITIES COMPANY	16.25
515100	14	10/13/2009	Purch Power TD	EE	3939686	KENTUCKY UTILITIES COMPANY	44.09
515100	12	10/13/2009	Purch Power P	EE	3939687	KENTUCKY UTILITIES COMPANY	493.95

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
515100	14	10/13/2009	Purch Power TD	EE	3939689	KENTUCKY UTILITIES COMPANY	25.63
535000	16	10/13/2009	Contr Svc-Other Oper AG	ST	30900350	SABRIX NO TAX CHARGED ACR	4.86
568010	16	10/13/2009	Water Res Conservation	ST	30900350	SABRIX NO TAX CHARGED ACR	515.00
570100	15	10/13/2009	Uncollectible Accounts	JE	30900436	KY CIS POST GL BATCH	-317.69
575000	14	10/13/2009	Misc Oper TD	TC	30900295	AT&T	47.02
575220	16	10/13/2009	Community Relations	ST	30900350	SABRIX NO TAX CHARGED ACR	55.38
575275	16	10/13/2009	Discounts Available	PK	62057670	Mueller Co - ALL USE PO/REMIT	-109.55
575320	14	10/13/2009	Electricity TD	EE	3939680	KENTUCKY UTILITIES COMPANY	151.68
575545	13	10/13/2009	Lab Supplies WT	ST	30900350	SABRIX NO TAX CHARGED ACR	13.06
575740	15	10/13/2009	Telephone CA	TC	30900332	AT&T	1,106.09
760600		10/13/2009	Non-Op Empl Exp Nondeduct	RI	10134690	Rowe, Nick O.	-89.02
401110		10/14/2009	Res Sales Billed	JE	30900548	KY CIS POST GL BATCH	-99,689.67
401210		10/14/2009	Com Sales Billed	JE	30900548	KY CIS POST GL BATCH	-55,591.28
401310		10/14/2009	Ind Sales Billed	JE	30900548	KY CIS POST GL BATCH	-4,573.33
401510		10/14/2009	Pub Auth Billed	JE	30900548	KY CIS POST GL BATCH	-9,985.54
401710		10/14/2009	Misc Sales Billed	JE	30900548	KY CIS POST GL BATCH	-122.25
403104		10/14/2009	Oth Rev-NSF Check Charge	JE	30900548	KY CIS POST GL BATCH	-72.00
403105		10/14/2009	Oth Rev-App/Initiate Serv Fee	JE	30900548	KY CIS POST GL BATCH	-2,444.00
403107		10/14/2009	Oth Rev-Reconnection Charges	JE	30900548	KY CIS POST GL BATCH	-3,536.00
515100	12	10/14/2009	Purch Power P	EE	3940800	CLARK ENERGY COOP	689.29
515100	13	10/14/2009	Purch Power WT	EE	3940886	KENTUCKY UTILITIES COMPANY	4,222.93
515100	14	10/14/2009	Purch Power TD	EE	3940900	KENTUCKY UTILITIES COMPANY	20.03
570100	15	10/14/2009	Uncollectible Accounts	JE	30900548	KY CIS POST GL BATCH	-69.95
575320	14	10/14/2009	Electricity TD	EE	3940884	KENTUCKY UTILITIES COMPANY	12.22
575320	13	10/14/2009	Electricity WT	EE	3940895	KENTUCKY UTILITIES COMPANY	13.39
575320	14	10/14/2009	Electricity TD	EE	3940902	KENTUCKY UTILITIES COMPANY	13.03
401110		10/15/2009	Res Sales Billed	JE	30900645	KY CIS POST GL BATCH	-110,765.76
401210		10/15/2009	Com Sales Billed	JE	30900645	KY CIS POST GL BATCH	-49,545.93
401310		10/15/2009	Ind Sales Billed	JE	30900645	KY CIS POST GL BATCH	-1,042.39
401510		10/15/2009	Pub Auth Billed	JE	30900645	KY CIS POST GL BATCH	-7,551.01
402110		10/15/2009	Dom WW Serv Billed	JE	30900645	KY CIS POST GL BATCH	-9.79
403104		10/15/2009	Oth Rev-NSF Check Charge	JE	30900645	KY CIS POST GL BATCH	-108.00
403105		10/15/2009	Oth Rev-App/Initiate Serv Fee	JE	30900645	KY CIS POST GL BATCH	-3,302.00
403107		10/15/2009	Oth Rev-Reconnection Charges	JE	30900645	KY CIS POST GL BATCH	-4,446.00
403199		10/15/2009	Oth Rev-Other Water Rev	PS	42343874	Kentucky Department of Revenue	-986.55
515100	14	10/15/2009	Purch Power TD	EE	3942654	KENTUCKY UTILITIES COMPANY	226.10
515100	13	10/15/2009	Purch Power WT	EE	3942662	KENTUCKY UTILITIES COMPANY	46.98
515100	14	10/15/2009	Purch Power TD	EE	3942675	KENTUCKY UTILITIES COMPANY	12.56
515100	14	10/15/2009	Purch Power TD	EE	3942687	KENTUCKY UTILITIES COMPANY	11.61
515100	14	10/15/2009	Purch Power TD	EE	3942697	KENTUCKY UTILITIES COMPANY	11.84
515100	14	10/15/2009	Purch Power TD	EE	3942702	KENTUCKY UTILITIES COMPANY	71.41
515100	13	10/15/2009	Purch Power WT	EE	3942705	KENTUCKY UTILITIES COMPANY	2,384.52
515100	14	10/15/2009	Purch Power TD	EE	3942716	KENTUCKY UTILITIES COMPANY	29.30
515100	14	10/15/2009	Purch Power TD	EE	3942789	KENTUCKY UTILITIES COMPANY	26.70
515100	12	10/15/2009	Purch Power P	EE	3942799	KENTUCKY UTILITIES COMPANY	27.24
515100	13	10/15/2009	Purch Power WT	PS	42343873	Kentucky Department of Revenue	2,335.82
515100	12	10/15/2009	Purch Power P	PS	42343874	Kentucky Department of Revenue	934.33
515100	13	10/15/2009	Purch Power WT	PS	42343874	Kentucky Department of Revenue	3,737.33
520100	16	10/15/2009	M & S Oper AG	CC	6435	W W GRAINGER	202.76
520100	13	10/15/2009	M & S Oper WT	CC	6435	LEXINGTON QUARRY COMPANY	576.38
520100	14	10/15/2009	M & S Oper TD	CC	6435	LOWES	1,161.37
550000	16	10/15/2009	Trans Oper AG	CC	6435	SOAPY JOES CAR WASH	71.29
570100	15	10/15/2009	Uncollectible Accounts	JE	30900645	KY CIS POST GL BATCH	34.89
575000	16	10/15/2009	Misc Oper AG	CC	6435	FTD ATKINSON'S/JUDY'S	50.83
575000	14	10/15/2009	Misc Oper TD	CC	6435	OWEN COUNTY BLDG SUPPLY	334.69
575000	13	10/15/2009	Misc Oper WT	CC	6435	SSC LEXINGTON BRANCH	932.44
575002	16	10/15/2009	Misc General Office	CC	6435	DOUGLAS TIRE SERVICE LLC	1,440.69
575220	16	10/15/2009	Community Relations	CC	6442	KROGER	46.24
575275	16	10/15/2009	Discounts Available	PK	62057686	US Pipe & Foundry Co - REMIT	-898.20
575275	16	10/15/2009	Discounts Available	PK	62057688	JCM Industries Inc - REMIT	-17.30
575280	16	10/15/2009	Dues/Membership Deduct	CC	6435	AMER SOC CIVIL ENGINEERS	225.00
575340	16	10/15/2009	Employee Expenses AG	CC	6435	HILTON GARDEN INN	273.21
575342	16	10/15/2009	Empl Exp Conf/Registration AG	CC	6435	CUMBERLAND FALLS SRP	-662.74
575350	16	10/15/2009	Meals Deduct	CC	6435	MCDONALD'S F	172.29
575350	16	10/15/2009	Meals Deduct	CC	6442	PANERA BREAD	83.43
575350	16	10/15/2009	Meals Deduct	RI	10134823	Young, Richard A.	-41.88
575480	14	10/15/2009	Heat - Oil/Gas TD	EE	3943718	CARROLLTON UTILITIES	17.77
575545	13	10/15/2009	Lab Supplies WT	CC	6435	HACH COMPANY	521.32
575620	15	10/15/2009	Office & Admin Supplies CA	CC	6435	USPS	4.40
575625	16	10/15/2009	Overnight Shipping AG	CC	6442	UPS 00009XY	55.12
575740	15	10/15/2009	Telephone CA	TC	30900468	AT&T	1,697.04
575740	14	10/15/2009	Telephone TD	TC	30900511	Cincinnati Bell	18.75
575820	14	10/15/2009	Uniforms TD	CC	6435	UFIRST LAUNDRY SVCS	184.39
575998	16	10/15/2009	Pcard Undistributed	CC	6435	ORKIN, INC	187.69
620000	23	10/15/2009	Mat and Sup Maint WT	CC	6435	FERGUSON ENTERPRISES	70.17
620000	21	10/15/2009	Mat and Sup Maint SS	CC	6435	W W GRAINGER	101.50
620000	24	10/15/2009	Mat and Sup Maint TD	CC	6435	TYCO VALVES&CONTROLS L	696.41
620000	24	10/15/2009	Mat and Sup Maint TD	IR	562552	Inventory Return	-23.77
620000	24	10/15/2009	Mat and Sup Maint TD	IR	562559	Inventory Return	-27.40
620000	24	10/15/2009	Mat and Sup Maint TD	IR	562563	Inventory Return	-80.76
620000	24	10/15/2009	Mat and Sup Maint TD	IR	562566	Inventory Return	-36.50
620000	24	10/15/2009	Mat and Sup Maint TD	IR	562569	Inventory Return	-22.03
620000	24	10/15/2009	Mat and Sup Maint TD	IR	562574	Inventory Return	-25.35
620000	24	10/15/2009	Mat and Sup Maint TD	IR	562577	Inventory Return	-128.75

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
620000	24	10/15/2009	Mat and Sup Maint TD	IR	562586	Inventory Return	-878.23
620000	24	10/15/2009	Mat and Sup Maint TD	OV	10280194	Powrseal Pipeline Products Co	1,365.34
635000	26	10/15/2009	Contr Svc-Other Maint AG	CC	6435	UFIRST LAUNDRY SVCS	82.04
675000	23	10/15/2009	Misc Maint WT	CC	6435	BAVCO	495.63
716121		10/15/2009	M&J Expenses-Outside	II	562551	Inventory Issue-Stk E & D	23.77
716121		10/15/2009	M&J Expenses-Outside	II	562557	Inventory Issue-Stk E & D	27.40
716121		10/15/2009	M&J Expenses-Outside	II	562561	Inventory Issue-Stk E & D	80.77
716121		10/15/2009	M&J Expenses-Outside	II	562565	Inventory Issue-Stk E & D	36.50
716121		10/15/2009	M&J Expenses-Outside	II	562567	Inventory Issue-Stk E & D	22.03
716121		10/15/2009	M&J Expenses-Outside	II	562570	Inventory Issue-Stk E & D	25.35
716121		10/15/2009	M&J Expenses-Outside	II	562576	Inventory Issue-Stk E & D	128.76
716121		10/15/2009	M&J Expenses-Outside	II	562578	Inventory Issue-Stk E & D	65.76
716121		10/15/2009	M&J Expenses-Outside	II	562580	Inventory Issue-Stk E & D	18.79
716121		10/15/2009	M&J Expenses-Outside	II	562582	Inventory Issue-Stk E & D	6.60
716121		10/15/2009	M&J Expenses-Outside	II	562584	Inventory Issue-Stk E & D	878.23
760100		10/15/2009	Donations Deduct	PS	42343173	Urban League of Lexington-PO/R	1,000.00
760200		10/15/2009	Other Income Deductions	PS	42343167	Bluegrass Tomorrow-PO/REMIT	750.00
401110		10/16/2009	Res Sales Billed	JE	30900708	KY CIS POST GL BATCH	-101,087.26
401210		10/16/2009	Com Sales Billed	JE	30900708	KY CIS POST GL BATCH	-41,398.95
401510		10/16/2009	Pub Auth Billed	JE	30900708	KY CIS POST GL BATCH	-3,635.19
401710		10/16/2009	Misc Sales Billed	JE	30900708	KY CIS POST GL BATCH	-429.56
403104		10/16/2009	Oth Rev-NSF Check Charge	JE	30900708	KY CIS POST GL BATCH	-72.00
403105		10/16/2009	Oth Rev-App/Initiate Serv Fee	JE	30900708	KY CIS POST GL BATCH	-1,950.00
403107		10/16/2009	Oth Rev-Reconnection Charges	JE	30900708	KY CIS POST GL BATCH	-3,276.00
403198		10/16/2009	Oth Rev-Misc Service Rev	RI	10135237	Kentucky American Northern	-20.00
518000	13	10/16/2009	Chemicals WT	PI	46982	Physical Inventory	3,994.02
518000	13	10/16/2009	Chemicals WT	PI	46983	Physical Inventory	94.36
535000	15	10/16/2009	Contr Svc-Other Oper CA	PV	42344125	Accenture, LLP-REMIT	4,188.60
535001	14	10/16/2009	Contr Svc-Temp Empl Oper TD	PV	42344296	Volt Services Group	443.55
535001	13	10/16/2009	Contr Svc-Temp Empl Oper WT	PV	42344296	Volt Services Group	560.70
536000	13	10/16/2009	Contr Svc-Lab Testing Oper WT	PV	42344293	Fouser Environmental Services	90.00
536000	13	10/16/2009	Contr Svc-Lab Testing Oper WT	PV	42344294	Fouser Environmental Services	501.00
570100	15	10/16/2009	Uncollectible Accounts	JE	30900708	KY CIS POST GL BATCH	48.88
575275	16	10/16/2009	Discounts Available	PK	62057695	US Pipe & Foundry Co - REMIT	-349.70
575275	16	10/16/2009	Discounts Available	PK	62057700	JCM Industries Inc - REMIT	-7.65
575275	16	10/16/2009	Discounts Available	PK	62057707	Ferguson SAC - ALL USE REMIT	-90.06
575545	13	10/16/2009	Lab Supplies WT	PV	42344295	LabChem Inc	178.93
575625	16	10/16/2009	Overnight Shipping AG	PV	42344287	United Parcel Service	301.24
575711	16	10/16/2009	Add'l Security Costs AG	PV	42344281	Murray Guard Inc-PO/REMIT	715.20
575711	16	10/16/2009	Add'l Security Costs AG	PV	42344283	Murray Guard Inc-PO/REMIT	2,668.64
575711	16	10/16/2009	Add'l Security Costs AG	PV	42344285	Murray Guard Inc-PO/REMIT	715.20
575711	16	10/16/2009	Add'l Security Costs AG	PV	42344286	Murray Guard Inc-PO/REMIT	2,506.28
575711	16	10/16/2009	Add'l Security Costs AG	PV	42344288	Murray Guard Inc-PO/REMIT	715.20
575711	16	10/16/2009	Add'l Security Costs AG	PV	42344289	Murray Guard Inc-PO/REMIT	2,668.64
575711	16	10/16/2009	Add'l Security Costs AG	PV	42344290	Murray Guard Inc-PO/REMIT	715.20
575711	16	10/16/2009	Add'l Security Costs AG	PV	42344291	Murray Guard Inc-PO/REMIT	2,668.64
575740	16	10/16/2009	Telephone AG	RI	10135232	AT&T - ALL USE REMIT	-15.45
620000	24	10/16/2009	Mat and Sup Maint TD	IR	562729	Inventory Return	-25.39
620000	24	10/16/2009	Mat and Sup Maint TD	IR	562730	Inventory Return	-65.76
620000	24	10/16/2009	Mat and Sup Maint TD	IR	562731	Inventory Return	-195.37
620000	24	10/16/2009	Mat and Sup Maint TD	IR	562735	Inventory Return	-159.78
620000	24	10/16/2009	Mat and Sup Maint TD	IR	562736	Inventory Return	-52.23
620000	24	10/16/2009	Mat and Sup Maint TD	IR	562737	Inventory Return	-243.75
620000	24	10/16/2009	Mat and Sup Maint TD	IR	562748	Inventory Return	-11.93
715111		10/16/2009	M&J Revenues-Outside	RI	10135183	State Farm Insurance	-2,736.61
715111		10/16/2009	M&J Revenues-Outside	RI	10135238	Garney Construction Inc-PO/REM	-118.59
716121		10/16/2009	M&J Expenses-Outside	II	562733	Inventory Issue-Stk E & D	52.23
716121		10/16/2009	M&J Expenses-Outside	II	562747	Inventory Issue-Stk E & D	11.93
575545	13	10/17/2009	Lab Supplies WT	ST	30900680	SABRIX NO TAX CHARGED ACR	10.74
501200	2410	10/18/2009	Labor Maint TD Struct & Imp	T2	35159	Payroll Labor Distribution	117.26
501200	24	10/18/2009	Labor Maint TD	T2	35159	Payroll Labor Distribution	118.73
501200	2405	10/18/2009	Labor Maint TD Super/Eng	T2	35159	Payroll Labor Distribution	398.27
501200	2415	10/18/2009	Labor Maint TD Dist Res	T2	35159	Payroll Labor Distribution	590.46
501200	15	10/18/2009	Labor Oper CA	T2	35159	Payroll Labor Distribution	745.49
501200	2305	10/18/2009	Labor Maint WT Super/Eng	T2	35159	Payroll Labor Distribution	1,526.74
501200	23	10/18/2009	Labor Maint WT	T2	35159	Payroll Labor Distribution	2,566.23
501200	22	10/18/2009	Labor Maint P	T2	35159	Payroll Labor Distribution	3,270.24
501200	2435	10/18/2009	Labor Maint TD Meters	T2	35159	Payroll Labor Distribution	3,906.12
501200	1405	10/18/2009	Labor Oper TD Super/Eng	T2	35159	Payroll Labor Distribution	5,799.52
501200	1415	10/18/2009	Labor Oper TD Lines	T2	35159	Payroll Labor Distribution	7,403.62
501200	2440	10/18/2009	Labor Maint TD Hydrants	T2	35159	Payroll Labor Distribution	7,512.86
501200	2420	10/18/2009	Labor Maint TD Mains	T2	35159	Payroll Labor Distribution	8,252.36
501200	1520	10/18/2009	Labor Oper CA Cust Serv	T2	35159	Payroll Labor Distribution	9,824.48
501200	2430	10/18/2009	Labor Maint TD Services	T2	35159	Payroll Labor Distribution	10,764.92
501200	1510	10/18/2009	Labor Oper CA Mtr Read	T2	35159	Payroll Labor Distribution	20,530.06
501200	1305	10/18/2009	Labor Oper WT Super/Eng	T2	35159	Payroll Labor Distribution	22,454.38
501200	1420	10/18/2009	Labor Oper TD Meter	T2	35159	Payroll Labor Distribution	27,648.18
501200	13	10/18/2009	Labor Oper WT	T2	35159	Payroll Labor Distribution	29,928.67
501200	16	10/18/2009	Labor Oper AG	T2	35159	Payroll Labor Distribution	35,174.80
501200	14	10/18/2009	Labor Oper TD	T2	35159	Payroll Labor Distribution	43,986.58
501200	13	10/18/2009	Labor Oper WT	T3	35160	Actual Burden Journal Entries	24.00
501210	2440	10/18/2009	Labor NS OT TD Hydrants	T2	35159	Payroll Labor Distribution	19.20
501210	15	10/18/2009	Labor NS OT CA	T2	35159	Payroll Labor Distribution	58.65
501210	1405	10/18/2009	Labor NS OT TD Super/Eng	T2	35159	Payroll Labor Distribution	59.16

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
501210	2415	10/18/2009	Labor NS OT TD Dist Res	T2	35159	Payroll Labor Distribution	317.94
501210	1415	10/18/2009	Labor NS OT TD Lines	T2	35159	Payroll Labor Distribution	360.90
501210	2420	10/18/2009	Labor NS OT TD Mains	T2	35159	Payroll Labor Distribution	392.45
501210	14	10/18/2009	Labor NS OT TD	T2	35159	Payroll Labor Distribution	441.99
501210	1305	10/18/2009	Labor NS OT WT Super/Eng	T2	35159	Payroll Labor Distribution	777.03
501210	2430	10/18/2009	Labor NS OT TD Services	T2	35159	Payroll Labor Distribution	908.34
501210	1420	10/18/2009	Labor NS OT TD Meter	T2	35159	Payroll Labor Distribution	1,054.95
501210	1510	10/18/2009	Labor NS OT CA Mtr Read	T2	35159	Payroll Labor Distribution	1,460.42
501210	1520	10/18/2009	Labor NS OT CA Cust Serv	T2	35159	Payroll Labor Distribution	1,740.43
501210	13	10/18/2009	Labor NS OT WT	T2	35159	Payroll Labor Distribution	2,653.15
501711		10/18/2009	IP-Off-Annual-P/R JE	T3	35160	Actual Burden Journal Entries	10,805.72
504100	16	10/18/2009	Group Ins Oper AG	T3	35160	Actual Burden Journal Entries	2,267.71
504100	1	10/18/2009	Group Insurance - Cap Credits	T3	35160	Actual Burden Journal Entries	31,093.10
505100	1	10/18/2009	PBOP Cap Credits	T3	35160	Actual Burden Journal Entries	42,863.82
506100	1	10/18/2009	Pension - Cap Credits	T3	35160	Actual Burden Journal Entries	62,247.11
507100	16	10/18/2009	401k Oper AG	T3	35160	Actual Burden Journal Entries	4,153.83
508101	16	10/18/2009	DCP Oper AG	T3	35160	Actual Burden Journal Entries	3,975.88
550000	1	10/18/2009	Trans - Cap Credits	T3	35160	Actual Burden Journal Entries	16,936.92
558000	1	10/18/2009	Ins Work Comp Cap Credits	T3	35160	Actual Burden Journal Entries	5,308.50
575340	16	10/18/2009	Employee Expenses AG	T3	35160	Actual Burden Journal Entries	60.00
575350	16	10/18/2009	Meals Deduct	T3	35160	Actual Burden Journal Entries	25.00
685325		10/18/2009	FICA	T3	35160	Actual Burden Journal Entries	18,293.42
401110		10/19/2009	Res Sales Billed	JE	30900918	KY CIS POST GL BATCH	-59,595.11
401210		10/19/2009	Com Sales Billed	JE	30900918	KY CIS POST GL BATCH	-29,672.26
401450		10/19/2009	Priv Fire Billed	JE	30900918	KY CIS POST GL BATCH	-18.11
401510		10/19/2009	Pub Auth Billed	JE	30900918	KY CIS POST GL BATCH	-13,024.52
402110		10/19/2009	Dom WW Serv Billed	JE	30900918	KY CIS POST GL BATCH	-751.60
403104		10/19/2009	Oth Rev-NSF Check Charge	JE	30900918	KY CIS POST GL BATCH	-36.00
403105		10/19/2009	Oth Rev-App/Initiate Serv Fee	JE	30900918	KY CIS POST GL BATCH	-624.00
403107		10/19/2009	Oth Rev-Reconnection Charges	JE	30900918	KY CIS POST GL BATCH	-1,066.00
501200	16	10/19/2009	Labor Oper AG	RI	10135284	Moore, David M.	-568.53
504660	16	10/19/2009	Tuition Aid AG	PS	42345017	Indiana Wesleyan University	630.00
504660	16	10/19/2009	Tuition Aid AG	PS	42345018	Midway College-PO/REMIT	2,400.00
510100	11	10/19/2009	Purchased Water-Outside	PV	42345277	Carroll Co Water Dist 1	3,166.28
520100	14	10/19/2009	M & S Oper TD	PV	42345337	Grainger - ALL USE REMIT	5.32
535000	13	10/19/2009	Contr Svc-Other Oper WT	PV	42345232	Siemens Water Technologies Cor	400.00
535000	16	10/19/2009	Contr Svc-Other Oper AG	PV	42345246	Grainger - ALL USE REMIT	141.57
535000	14	10/19/2009	Contr Svc-Other Oper TD	PV	42345250	Christopher Excavating	1,320.00
535000	16	10/19/2009	Contr Svc-Other Oper AG	PV	42345250	Christopher Excavating	1,980.00
535000	13	10/19/2009	Contr Svc-Other Oper WT	PV	42345250	Christopher Excavating	16,140.00
535000	15	10/19/2009	Contr Svc-Other Oper CA	PV	42345290	Garda CL Central Inc	497.55
535000	15	10/19/2009	Contr Svc-Other Oper CA	PV	42345293	VeBridge	660.09
535000	15	10/19/2009	Contr Svc-Other Oper CA	PV	42345297	Garda CL Central Inc	497.55
535000	16	10/19/2009	Contr Svc-Other Oper AG	PV	42345829	Winchester Municipal Utilities	5,392.64
535001	14	10/19/2009	Contr Svc-Temp Empl Oper TD	PV	42345212	Volt Services Group	217.60
535001	13	10/19/2009	Contr Svc-Temp Empl Oper WT	PV	42345212	Volt Services Group	970.76
570100	15	10/19/2009	Uncollectible Accounts	JE	30900918	KY CIS POST GL BATCH	-368.54
575000	14	10/19/2009	Misc Oper TD	PV	42345343	Grainger - ALL USE REMIT	881.38
575000	14	10/19/2009	Misc Oper TD	PV	42345349	Grainger - ALL USE REMIT	438.57
575420	15	10/19/2009	Forms CA	PV	42345346	Regulus Integrated Solutions L	2,088.27
575420	15	10/19/2009	Forms CA	PV	42345420	Regulus Integrated Solutions L	3,120.40
575420	15	10/19/2009	Forms CA	PV	42345480	Regulus Integrated Solutions L	12,237.58
575500	13	10/19/2009	Janitorial WT	PV	42345250	Christopher Excavating	3,037.00
575620	14	10/19/2009	Office & Admin Supplies TD	PV	42345261	Duplicator Sales & Service Inc	67.50
575625	13	10/19/2009	Overnight Shipping WT	PV	42345221	United Parcel Service	16.43
575625	16	10/19/2009	Overnight Shipping AG	PV	42345224	United Parcel Service	28.44
575780	16	10/19/2009	Trash Removal AG	PV	42345264	Rumpke of Ind LLC-REMIT-ALL AC	79.45
575830	11	10/19/2009	Wtr & Waste Wtr Exp SS	PV	42345228	Kentucky American Water	3,435.89
575830	16	10/19/2009	Wtr & Waste Wtr Exp AG	PV	42345284	Kentucky American Water	207.56
575830	16	10/19/2009	Wtr & Waste Wtr Exp AG	PV	42345287	Kentucky American Water	33.55
575830	16	10/19/2009	Wtr & Waste Wtr Exp AG	PV	42345300	Kentucky American Water	57.94
575830	16	10/19/2009	Wtr & Waste Wtr Exp AG	PV	42345304	Kentucky American Water	239.61
575830	16	10/19/2009	Wtr & Waste Wtr Exp AG	PV	42345309	Kentucky American Water	152.61
575830	16	10/19/2009	Wtr & Waste Wtr Exp AG	PV	42345333	Kentucky American Water	111.40
620000	23	10/19/2009	Mat and Sup Maint WT	PV	42345217	Airgas Mid America-REMIT	100.59
620000	21	10/19/2009	Mat and Sup Maint SS	PV	42345235	Reynolds Inc - REMIT	11,096.00
675000	26	10/19/2009	Misc Maint AG	PV	42345372	Perfection Services-PO/REMIT	867.00
760400		10/19/2009	Other Lobbying Expenses	PV	42345360	McCarthy Strategic Solutions L	4,543.20
760400		10/19/2009	Other Lobbying Expenses	PV	42345366	McCarthy Strategic Solutions L	4,533.39
401110		10/20/2009	Res Sales Billed	JE	30901014	KY CIS POST GL BATCH	-73,098.62
401210		10/20/2009	Com Sales Billed	JE	30901014	KY CIS POST GL BATCH	-87,788.77
401310		10/20/2009	Ind Sales Billed	JE	30901014	KY CIS POST GL BATCH	-140.68
401450		10/20/2009	Priv Fire Billed	JE	30901014	KY CIS POST GL BATCH	30.16
401510		10/20/2009	Pub Auth Billed	JE	30901014	KY CIS POST GL BATCH	-4,130.69
402110		10/20/2009	Dom WW Serv Billed	JE	30901014	KY CIS POST GL BATCH	-13.70
403104		10/20/2009	Oth Rev-NSF Check Charge	JE	30901014	KY CIS POST GL BATCH	-132.00
403105		10/20/2009	Oth Rev-App/Initiate Serv Fee	JE	30901014	KY CIS POST GL BATCH	-1,872.00
403107		10/20/2009	Oth Rev-Reconnection Charges	JE	30901014	KY CIS POST GL BATCH	-2,132.00
504620	16	10/20/2009	Employee Physical Exam AG	PS	42346176	Admit Medical	22.00
505100	16	10/20/2009	PBOP Oper AG	JE	2001 2009 FAS 106 for OPEB		100,637.00
515100	14	10/20/2009	Purch Power TD	EE	3947607	OWEN ELECTRIC COOP INC	24.22
535000	15	10/20/2009	Contr Svc-Other Oper CA	TC	30900789	Language Services	740.60
535000	15	10/20/2009	Contr Svc-Other Oper CA	TC	30900882	Language Line Services	1,060.96
570100	15	10/20/2009	Uncollectible Accounts	JE	30901014	KY CIS POST GL BATCH	-34.77

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
575100	15	10/20/2009	Bank Service Charges CA	PV	42346382	Mellon Bank NA - LOCKBOX - ACH	9,627.71
575275	16	10/20/2009	Discounts Available	PK	62057729	JCM Industries Inc - REMIT	-20.62
575275	16	10/20/2009	Discounts Available	PK	62057730	Ferguson SAC - ALL USE REMIT	-65.84
575320	14	10/20/2009	Electricity TD	EE	3946267	OWEN ELECTRIC COOP INC	15.18
575320	14	10/20/2009	Electricity TD	EE	3946271	OWEN ELECTRIC COOP INC	17.56
575620	14	10/20/2009	Office & Admin Supplies TD	ST	30900895	SABRIX NO TAX CHARGED ACR	4.05
575740	16	10/20/2009	Telephone AG	TC	30900739	Genesys Conferencing	74.24
575740	16	10/20/2009	Telephone AG	TC	30900804	AT&T	101.84
575740	16	10/20/2009	Telephone AG	TC	30900805	AT&T	223.06
575740	16	10/20/2009	Telephone AG	TC	30900806	AT&T	1,321.56
575741	13	10/20/2009	Cell Phone WT	TC	30900790	Cingular Wireless	53.51
575741	16	10/20/2009	Cell Phone AG	TC	30900790	Cingular Wireless	205.37
575741	13	10/20/2009	Cell Phone WT	TC	30900854	NEXTEL	79.50
575741	16	10/20/2009	Cell Phone AG	TC	30900854	NEXTEL	81.53
575830	11	10/20/2009	Wtr & Waste Wtr Exp SS	ST	30900895	SABRIX NO TAX CHARGED ACR	206.15
620000	21	10/20/2009	Mat and Sup Maint SS	ST	30900895	SABRIX NO TAX CHARGED ACR	665.76
401110		10/21/2009	Res Sales Billed	JE	30901224	KY CIS POST GL BATCH	-156,842.69
401210		10/21/2009	Com Sales Billed	JE	30901224	KY CIS POST GL BATCH	-63,985.40
401310		10/21/2009	Ind Sales Billed	JE	30901224	KY CIS POST GL BATCH	-242.65
401510		10/21/2009	Pub Auth Billed	JE	30901224	KY CIS POST GL BATCH	-1,616.58
401610		10/21/2009	SFR Billed	JE	30901224	KY CIS POST GL BATCH	-173.01
402210		10/21/2009	Dom WW Serv Billed	JE	30901224	KY CIS POST GL BATCH	-1,711.98
402210		10/21/2009	Com WW Serv Billed	JE	30901224	KY CIS POST GL BATCH	-339.75
402310		10/21/2009	Ind WW Serv Billed	JE	30901224	KY CIS POST GL BATCH	-62.25
403104		10/21/2009	Oth Rev-NSF Check Charge	JE	30901224	KY CIS POST GL BATCH	-144.00
403105		10/21/2009	Oth Rev-App/Initiate Serv Fee	JE	30901224	KY CIS POST GL BATCH	-1,482.00
403107		10/21/2009	Oth Rev-Reconnection Charges	JE	30901224	KY CIS POST GL BATCH	-1,872.00
515100	12	10/21/2009	Purch Power P	EE	3949804	KENTUCKY UTILITIES COMPANY	1,081.95
515100	14	10/21/2009	Purch Power TD	EE	3949838	KENTUCKY UTILITIES COMPANY	115.61
515100	14	10/21/2009	Purch Power TD	EE	3949849	KENTUCKY UTILITIES COMPANY	13.67
515100	14	10/21/2009	Purch Power TD	EE	3949861	KENTUCKY UTILITIES COMPANY	26.80
570100	15	10/21/2009	Uncollectible Accounts	JE	30901224	KY CIS POST GL BATCH	-184.36
575320	14	10/21/2009	Electricity TD	EE	3949777	KENTUCKY UTILITIES COMPANY	12.58
575320	14	10/21/2009	Electricity TD	EE	3949788	KENTUCKY UTILITIES COMPANY	17.20
575320	14	10/21/2009	Electricity TD	EE	3949844	KENTUCKY UTILITIES COMPANY	25.83
575320	14	10/21/2009	Electricity TD	EE	3949854	KENTUCKY UTILITIES COMPANY	172.42
760100		10/21/2009	Donations Deduct	PS	42347149	Owen County 4-H Council	300.00
401110		10/22/2009	Res Sales Billed	JE	30901290	KY CIS POST GL BATCH	-268,782.16
401210		10/22/2009	Com Sales Billed	JE	30901290	KY CIS POST GL BATCH	-145,467.11
401510		10/22/2009	Pub Auth Billed	JE	30901290	KY CIS POST GL BATCH	-5,587.58
403103		10/22/2009	Oth Rev-Collect for Others	RI	10135470	Lexington-Fayette Div Of Rev P	-.01
403104		10/22/2009	Oth Rev-NSF Check Charge	JE	30901290	KY CIS POST GL BATCH	-144.00
403105		10/22/2009	Oth Rev-App/Initiate Serv Fee	JE	30901290	KY CIS POST GL BATCH	-5,980.00
403107		10/22/2009	Oth Rev-Reconnection Charges	JE	30901290	KY CIS POST GL BATCH	-8,606.00
515100	14	10/22/2009	Purch Power TD	EE	3949940	KENTUCKY UTILITIES COMPANY	67.25
520100	12	10/22/2009	M & S Oper P	CC	6454	AMERICAN WATERWORKS	73.45
520100	16	10/22/2009	M & S Oper AG	CC	6454	WM SUPERCENTER	175.29
520100	13	10/22/2009	M & S Oper WT	CC	6454	NEW HORIZONS DIVING CENTE	359.55
520100	14	10/22/2009	M & S Oper TD	CC	6454	WW GRAINGER	654.50
535000	13	10/22/2009	Contr Svc-Other Oper WT	CC	6454	SIEMENS WATER TECHNOLOGY	361.78
550000	16	10/22/2009	Trans Oper AG	CC	6454	ADVANCE AUTO PARTS	217.63
550002	16	10/22/2009	Trans Oper AG Lease Fuel	PV	42348091	Automotive Rentals Inc ACH/ALL	9,786.18
550003	16	10/22/2009	Trans Oper AG Lease Maint	PV	42348091	Automotive Rentals Inc ACH/ALL	15,710.84
570100	15	10/22/2009	Uncollectible Accounts	JE	30901290	KY CIS POST GL BATCH	-443.98
575000	16	10/22/2009	Misc Oper AG	CC	6454	BELL COUNTY FLORIST	168.75
575000	14	10/22/2009	Misc Oper TD	CC	6454	NATIONAL WORKWEAR INC	257.25
575000	13	10/22/2009	Misc Oper WT	CC	6454	NATIONAL WORKWEAR INC	905.38
575002	16	10/22/2009	Misc General Office	CC	6454	MARATHON OIL 065995 XXX	76.01
575270	16	10/22/2009	Directors Fees	PS	42348321	Freibert, Patricia Anne	500.00
575270	16	10/22/2009	Directors Fees	PS	42348322	Sisson, William G	500.00
575270	16	10/22/2009	Directors Fees	PS	42348323	Martin, Wayne M	500.00
575275	16	10/22/2009	Discounts Available	PK	62057740	Mueller Co - ALL USE PO/REMIT	-268.12
575320	14	10/22/2009	Electricity TD	EE	3949811	KENTUCKY UTILITIES COMPANY	20.66
575340	16	10/22/2009	Employee Expenses AG	CC	6454	MARRIOTT 66AA9 KINGSGATE	12.00
575340	16	10/22/2009	Employee Expenses AG	CC	6462	OFFICE DEPOT	4.39
575350	16	10/22/2009	Meals Deduct	CC	6454	KRISPY KREME LEXINGT	377.24
575545	13	10/22/2009	Lab Supplies WT	CC	6454	VWR INTERNATIONAL INC	2,273.16
575620	13	10/22/2009	Office & Admin Supplies WT	CC	6454	OFFICEMAX CT IN	475.65
575620	16	10/22/2009	Office & Admin Supplies AG	CC	6454	OFFICE DEPOT	928.21
575620	14	10/22/2009	Office & Admin Supplies TD	CC	6454	OFFICEMAX CT IN	1,506.10
575740	15	10/22/2009	Telephone CA	TC	30901092	Windstream	267.60
575740	15	10/22/2009	Telephone CA	TC	30901093	Windstream	1,143.11
575740	15	10/22/2009	Telephone CA	TC	30901094	Windstream	107.08
575740	15	10/22/2009	Telephone CA	TC	30901095	Windstream	146.76
575740	15	10/22/2009	Telephone CA	TC	30901096	Windstream	2,370.13
575741	13	10/22/2009	Cell Phone WT	TC	30901119	Verizon Wireless	35.36
575741	16	10/22/2009	Cell Phone AG	TC	30901119	Verizon Wireless	5,189.04
575741	16	10/22/2009	Cell Phone AG	TC	30901127	Verizon Wireless	243.05
575820	15	10/22/2009	Uniforms CA	CC	6454	UFIRST LAUNDRY SVCS	4.73
575820	14	10/22/2009	Uniforms TD	CC	6454	SSC OWENTON COOP	267.70
575820	13	10/22/2009	Uniforms WT	CC	6454	UFIRST LAUNDRY SVCS	308.54
620000	24	10/22/2009	Mat and Sup Maint TD	CC	6454	KENTUCKY MOTOR SERVICE W	6.24
620000	21	10/22/2009	Mat and Sup Maint SS	CC	6454	WW GRAINGER	3,520.23
620000	23	10/22/2009	Mat and Sup Maint WT	CC	6454	WW GRAINGER	4,606.11

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
635000	26	10/22/2009	Contr Svc-Other Maint AG	CC	6454	UFIRST LAUNDRY SVCS	82.04
675000	23	10/22/2009	Misc Maint WT	CC	6454	PLUMBERS SUPPLY LEXINGTON	1,033.43
401110		10/23/2009	Res Sales Billed	JE	30901318	KY CIS POST GL BATCH	-101,661.70
401210		10/23/2009	Com Sales Billed	JE	30901318	KY CIS POST GL BATCH	-63,817.21
401310		10/23/2009	Ind Sales Billed	JE	30901318	KY CIS POST GL BATCH	-1,817.27
401510		10/23/2009	Pub Auth Billed	JE	30901318	KY CIS POST GL BATCH	-7,364.70
403104		10/23/2009	Oth Rev-NSF Check Charge	JE	30901318	KY CIS POST GL BATCH	-60.00
403105		10/23/2009	Oth Rev-App/Initiate Serv Fee	JE	30901318	KY CIS POST GL BATCH	-1,586.00
403107		10/23/2009	Oth Rev-Reconnection Charges	JE	30901318	KY CIS POST GL BATCH	-2,132.00
504100	1	10/23/2009	Group Insurance - Cap Credits	T1	35158	Payroll Disbursement Entries	-37,107.56
504100	16	10/23/2009	Group Ins Oper AG	T1	35158	Payroll Disbursement Entries	-9,011.09
505100	1	10/23/2009	PBOP Cap Credits	T1	35158	Payroll Disbursement Entries	-50,256.26
506100	1	10/23/2009	Pension - Cap Credits	T1	35158	Payroll Disbursement Entries	-72,982.37
550000	1	10/23/2009	Trans - Cap Credits	T1	35158	Payroll Disbursement Entries	-20,213.13
558000	1	10/23/2009	Ins Work Comp Cap Credits	T1	35158	Payroll Disbursement Entries	-6,335.47
570100	15	10/23/2009	Uncollectible Accounts	JE	30901318	KY CIS POST GL BATCH	-213.59
575275	16	10/23/2009	Discounts Available	PK	62057753	Smith Blair Inc 120001 - REMIT	-49.20
575275	16	10/23/2009	Discounts Available	PK	62057756	Ferguson SAC - ALL USE REMIT	-160.72
575320	14	10/23/2009	Electricity TD	EE	3951624	OWEN ELECTRIC COOP INC	15.86
716121		10/23/2009	M&J Expenses-Outside	RI	10135557	Kentucky River Authority	-3,581.12
401110		10/26/2009	Res Sales Billed	JE	30901524	KY CIS POST GL BATCH	-139,824.42
401210		10/26/2009	Com Sales Billed	JE	30901524	KY CIS POST GL BATCH	-21,020.36
401510		10/26/2009	Pub Auth Billed	JE	30901524	KY CIS POST GL BATCH	-3,964.82
402310		10/26/2009	Ind WW Serv Billed	RI	10135601	Kentucky American Northern	-500.00
403101		10/26/2009	Oth Rev-Forfeited Discounts	JE	30901524	KY CIS POST GL BATCH	34.66
403104		10/26/2009	Oth Rev-NSF Check Charge	JE	30901524	KY CIS POST GL BATCH	-72.00
403105		10/26/2009	Oth Rev-App/Initiate Serv Fee	JE	30901524	KY CIS POST GL BATCH	-2,496.00
403107		10/26/2009	Oth Rev-Reconnection Charges	JE	30901524	KY CIS POST GL BATCH	-2,652.00
501200	14	10/26/2009	Labor Oper TD	JE	30901372	BPCORR correction of wo number	155.91
504670	16	10/26/2009	Training AG	PV	42350656	WorkSmart LLC	593.75
550001	16	10/26/2009	Trans Oper AG Lease Cost	PV	42350692	Automotive Rentals Inc ACH/ALL	173.20
550002	16	10/26/2009	Trans Oper AG Lease Fuel	PV	42350692	Automotive Rentals Inc ACH/ALL	11,481.18
550003	16	10/26/2009	Trans Oper AG Lease Maint	PV	42350692	Automotive Rentals Inc ACH/ALL	11,338.45
570100	15	10/26/2009	Uncollectible Accounts	JE	30901524	KY CIS POST GL BATCH	-186.24
575275	16	10/26/2009	Discounts Available	PK	62057760	Ferguson SAC - ALL USE REMIT	-1.80
575320	13	10/26/2009	Electricity WT	EE	3955126	BLUE GRASS ENERGY	37.44
715111		10/26/2009	M&J Revenues-Outside	RI	10135577	State Farm Insurance	-353.58
715111		10/26/2009	M&J Revenues-Outside	RI	10135578	Spartan Construction	-357.20
715111		10/26/2009	M&J Revenues-Outside	RI	10135581	Haymaker Development Co	-4,378.26
715111		10/26/2009	M&J Revenues-Outside	RI	10135582	Denham-Blythe Company, Inc - R	-445.27
715111		10/26/2009	M&J Revenues-Outside	RI	10135584	Geico Insurance Company	-988.20
715111		10/26/2009	M&J Revenues-Outside	RI	10135586	Spartan Construction	-168.51
715111		10/26/2009	M&J Revenues-Outside	RI	10135588	Senniger Plumbing	-437.28
715111		10/26/2009	M&J Revenues-Outside	RI	10135593	Spartan Construction	-136.82
715111		10/26/2009	M&J Revenues-Outside	RI	10135595	Woodall Construction Co	-87.86
715111		10/26/2009	M&J Revenues-Outside	RI	10135596	Dauenhauer Plumbing	-334.36
715111		10/26/2009	M&J Revenues-Outside	RI	10135597	Horn Association	-174.17
715111		10/26/2009	M&J Revenues-Outside	RI	10135599	McNevin, Dr Jim	-917.19
715111		10/26/2009	M&J Revenues-Outside	RI	10135600	Spartan Construction	-360.78
715111		10/26/2009	M&J Revenues-Outside	RI	10135603	Woodall Construction Co	-597.11
715111		10/26/2009	M&J Revenues-Outside	RI	10135605	Allen Company Inc	-230.74
401110		10/27/2009	Res Sales Billed	JE	30901673	KY CIS POST GL BATCH	-139,205.19
401210		10/27/2009	Com Sales Billed	JE	30901673	KY CIS POST GL BATCH	-22,886.60
401510		10/27/2009	Pub Auth Billed	JE	30901673	KY CIS POST GL BATCH	-408.92
402110		10/27/2009	Dom WW Serv Billed	JE	30901673	KY CIS POST GL BATCH	-13.14
403104		10/27/2009	Oth Rev-NSF Check Charge	JE	30901673	KY CIS POST GL BATCH	-84.00
403105		10/27/2009	Oth Rev-App/Initiate Serv Fee	JE	30901673	KY CIS POST GL BATCH	-1,430.00
403107		10/27/2009	Oth Rev-Reconnection Charges	JE	30901673	KY CIS POST GL BATCH	-1,040.00
403198		10/27/2009	Oth Rev-Misc Service Rev	RI	10135694	Shrout, Ronald	-25.00
501200	16	10/27/2009	Labor Oper AG	RI	10135726	Moore, David M.	-1,137.06
501200	16	10/27/2009	Labor Oper AG	JE	30901572	BP 437678 transfer charges	116.48
501200	16	10/27/2009	Labor Oper AG	JE	30901576	BP 448830 transfer charges	196.04
501200	16	10/27/2009	Labor Oper AG	JE	30901579	BP 448279 transfer charges	445.60
515100	14	10/27/2009	Purch Power TD	EE	3950646	KENTUCKY UTILITIES COMPANY	122.15
515100	14	10/27/2009	Purch Power TD	EE	3953730	KENTUCKY UTILITIES COMPANY	31.94
515100	14	10/27/2009	Purch Power TD	EE	3956849	OWEN ELECTRIC COOP INC	15.18
515100	14	10/27/2009	Purch Power TD	EE	3956852	OWEN ELECTRIC COOP INC	26.99
515100	14	10/27/2009	Purch Power TD	EE	3956857	OWEN ELECTRIC COOP INC	55.83
570100	15	10/27/2009	Uncollectible Accounts	JE	30901673	KY CIS POST GL BATCH	-2.47
575000	16	10/27/2009	Misc Oper AG	RI	10135724	Hack John Mark	-192.89
575000	16	10/27/2009	Misc Oper AG	JE	30901572	BP 437678 transfer charges	371.00
575000	16	10/27/2009	Misc Oper AG	JE	30901579	BP 448279 transfer charges	150.00
575000	16	10/27/2009	Misc Oper AG	PV	42351739	Neptune Technology - ALL USE R	67.10
575100	15	10/27/2009	Bank Service Charges CA	PV	42351436	CheckFreePay Corporation	7,977.44
575242	16	10/27/2009	Co Dues Deduct AWWA	PV	42351509	American Water Works Assoc-PO(	7,378.00
575275	16	10/27/2009	Discounts Available	PK	62057762	Mueller Co - ALL USE PO/REMIT	-312.20
575275	16	10/27/2009	Discounts Available	PK	62057764	Ferguson SAC - ALL USE REMIT	-18.68
575320	14	10/27/2009	Electricity TD	EE	3955295	KENTUCKY UTILITIES COMPANY	12.75
575320	14	10/27/2009	Electricity TD	EE	3956841	OWEN ELECTRIC COOP INC	18.51
575545	13	10/27/2009	Lab Supplies WT	PV	42351442	IDEXX Distribution Inc	301.04
575545	13	10/27/2009	Lab Supplies WT	PV	42351444	LabChem Inc	1,030.22
575545	13	10/27/2009	Lab Supplies WT	PV	42351447	IDEXX Distribution Inc	235.64
575625	16	10/27/2009	Overnight Shipping AG	PV	42351449	United Parcel Service	69.84
575625	16	10/27/2009	Overnight Shipping AG	PV	42351450	United Parcel Service	116.77



ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
575740	15	10/27/2009	Telephone CA	TC	30901408	Windstream	115.29
575740	16	10/27/2009	Telephone AG	TC	30901414	Idearc Media	137.85
620000	21	10/27/2009	Mat and Sup Maint SS	OV	10281372	Neptune Technology Inc - PO ON	75.68
620000	21	10/27/2009	Mat and Sup Maint SS	OV	10281376	Neptune Technology Inc - PO ON	13,356.00
715111		10/27/2009	M&J Revenues-Outside	RI	10135682	State Farm Insurance	-2,736.61
715111		10/27/2009	M&J Revenues-Outside	RI	10135725	Central KY Sprinkler - PO/REMI	-897.00
716121		10/27/2009	M&J Expenses-Outside	RI	10135680	State Farm Insurance	-3,818.93
760200		10/27/2009	Other Income Deductions	PS	42351136	IAAP Blue Grass Chapter	500.00
401110		10/28/2009	Res Sales Billed	JE	30901849	KY CIS POST GL BATCH	-145,581.92
401210		10/28/2009	Com Sales Billed	JE	30901849	KY CIS POST GL BATCH	-12,699.43
401450		10/28/2009	Priv Fire Billed	JE	30901849	KY CIS POST GL BATCH	-24.45
401510		10/28/2009	Pub Auth Billed	JE	30901849	KY CIS POST GL BATCH	-710.88
402110		10/28/2009	Dom WW Serv Billed	JE	30901849	KY CIS POST GL BATCH	-18.49
403104		10/28/2009	Oth Rev-NSF Check Charge	JE	30901849	KY CIS POST GL BATCH	-108.00
403105		10/28/2009	Oth Rev-App/Initiate Serv Fee	JE	30901849	KY CIS POST GL BATCH	-2,314.00
403107		10/28/2009	Oth Rev-Reconnection Charges	JE	30901849	KY CIS POST GL BATCH	-2,106.00
501200	1305	10/28/2009	Labor Oper WT Super/Eng	JE	30901678	Labor Accrual October 2009	9,060.00
501200	14	10/28/2009	Labor Oper TD	JE	30901678	Labor Accrual October 2009	9,060.00
501200	1405	10/28/2009	Labor Oper TD Super/Eng	JE	30901678	Labor Accrual October 2009	9,060.00
501200	16	10/28/2009	Labor Oper AG	JE	30901678	Labor Accrual October 2009	224,688.00
504610	16	10/28/2009	Employee Awards AG	PV	42352172	Tharpe Company Inc-REMIT	84.95
508101	16	10/28/2009	DCP Oper AG	JE	30901672	DCP Accrual October 2009	5,073.32
515100	14	10/28/2009	Purch Power TD	EE	3957474	OWEN ELECTRIC COOP INC	37.96
515100	14	10/28/2009	Purch Power TD	EE	3957486	OWEN ELECTRIC COOP INC	29.97
515100	14	10/28/2009	Purch Power TD	EE	3957495	OWEN ELECTRIC COOP INC	56.23
515100	14	10/28/2009	Purch Power TD	EE	3959113	KENTUCKY UTILITIES COMPANY	43.56
515100	14	10/28/2009	Purch Power TD	EE	3959132	KENTUCKY UTILITIES COMPANY	12.22
518000	13	10/28/2009	Chemicals WT	PV	42352098	Univar USA Inc - Chicago REMIT	120.00
518000	13	10/28/2009	Chemicals WT	PD	42352126	Univar USA Inc - Chicago REMIT	-180.00
518001	AWSI	10/28/2009	Chemicals Carbon AWSI	PV	42352222	American Anglian Environmental	3,872.29
518001	AWSI	10/28/2009	Chemicals Carbon AWSI	PV	42352225	American Anglian Environmental	3,550.41
520100	14	10/28/2009	M & S Oper TD	PV	42352161	Grainger - ALL USE REMIT	85.48
533000	16	10/28/2009	Contr Svc-Legal Oper AG	PV	42352200	Stoll Keenon Ogden PLLC-PO/REM	2,981.80
535000	15	10/28/2009	Contr Svc-Other Oper CA	PV	42352051	Volt Services Group	759.80
535000	16	10/28/2009	Contr Svc-Other Oper AG	PV	42352145	Perfection Services-PO/REMIT	168.00
535000	13	10/28/2009	Contr Svc-Other Oper WT	PV	42352226	Stephen Hillenmeyer Landscape	2,426.00
535000	13	10/28/2009	Contr Svc-Other Oper WT	PV	42352227	Stephen Hillenmeyer Landscape	1,706.00
535000	14	10/28/2009	Contr Svc-Other Oper TD	PV	42352261	Kentucky Underground Protectio	2,407.05
535000	15	10/28/2009	Contr Svc-Other Oper CA	PV	42352290	Kings Helper Inc-REMIT	158.00
535000	15	10/28/2009	Contr Svc-Other Oper CA	PV	42352299	Leak Eliminators LLC	3,710.00
535000	15	10/28/2009	Contr Svc-Other Oper CA	PV	42352302	Scott Gross Co Inc	999.56
535001	15	10/28/2009	Contr Svc-Temp Empl Oper CA	PV	42352038	Volt Services Group	688.47
535001	15	10/28/2009	Contr Svc-Temp Empl Oper CA	PV	42352045	Volt Services Group	486.50
535001	15	10/28/2009	Contr Svc-Temp Empl Oper CA	PV	42352053	Volt Services Group	486.50
535001	15	10/28/2009	Contr Svc-Temp Empl Oper CA	PV	42352057	Volt Services Group	617.14
535001	15	10/28/2009	Contr Svc-Temp Empl Oper CA	PV	42352059	Volt Services Group	556.00
535001	15	10/28/2009	Contr Svc-Temp Empl Oper CA	PV	42352062	Volt Services Group	2,375.86
535001	15	10/28/2009	Contr Svc-Temp Empl Oper CA	PV	42352067	Volt Services Group	1,285.75
535001	15	10/28/2009	Contr Svc-Temp Empl Oper CA	PV	42352070	Volt Services Group	1,718.95
536000	13	10/28/2009	Contr Svc-Lab Testing Oper WT	PV	42352228	Fouser Environmental Services	80.00
541000	14	10/28/2009	Rents-Real Prop Oper TD	PV	42352285	R J Corman Railroad Co-REMIT	200.00
550000	16	10/28/2009	Trans Oper AG	PV	42352204	Bridgestone Americas Inc	799.70
550000	16	10/28/2009	Trans Oper AG	PV	42352207	Bridgestone Americas Inc	501.02
550000	16	10/28/2009	Trans Oper AG	PS	42352344	Kentucky State Treasurer-PO/RE	.42
550000	16	10/28/2009	Trans Oper AG	PS	42352867	Kentucky State Treasurer-PO/RE	.42
570100	15	10/28/2009	Uncollectible Accounts	JE	30901849	KY CIS POST GL BATCH	-64.20
575000	16	10/28/2009	Misc Oper AG	PV	42352270	Neptune Technology - ALL USE R	4.87
575545	13	10/28/2009	Lab Supplies WT	ST	30901604	SABRIX VENDOR TAX COMPARE	3.58
575545	13	10/28/2009	Lab Supplies WT	ST	30901606	SABRIX NO TAX CHARGED ACR	61.82
575545	13	10/28/2009	Lab Supplies WT	PV	42352166	Scott Gross Co Inc	15.65
575780	11	10/28/2009	Trash Removal SS	PV	42352247	Allied Waste Services #993	414.93
575780	14	10/28/2009	Trash Removal TD	PV	42352247	Allied Waste Services #993	414.94
620000	24	10/28/2009	Mat and Sup Maint TD	OV	10281535	Hydraflo Inc -PO/REMIT	2,720.81
620000	24	10/28/2009	Mat and Sup Maint TD	JE	30901659	BP non stock material to MJ	-47.95
620000	24	10/28/2009	Mat and Sup Maint TD	JE	30901660	BP non stock material to MJ	-270.34
620000	24	10/28/2009	Mat and Sup Maint TD	JE	30901661	BP non stock material to MJ	-121.20
620000	24	10/28/2009	Mat and Sup Maint TD	JE	30901662	BP non stock material to MJ	-43.64
620000	24	10/28/2009	Mat and Sup Maint TD	JE	30901663	BP non stock material to MJ	-52.08
620000	24	10/28/2009	Mat and Sup Maint TD	JE	30901665	BP non stock materials to MJ	-7.90
620000	24	10/28/2009	Mat and Sup Maint TD	JE	30901666	BP non stock materials to MJ	-383.10
620000	24	10/28/2009	Mat and Sup Maint TD	JE	30901667	BP non stock materials to MJ	-86.30
620000	24	10/28/2009	Mat and Sup Maint TD	JE	30901668	BP non stock materials to MJ	-149.60
620000	24	10/28/2009	Mat and Sup Maint TD	JE	30901669	BP non stock materials to MJ	-8.28
620000	24	10/28/2009	Mat and Sup Maint TD	JE	30901670	BP non stock materials to MJ	-186.70
620000	21	10/28/2009	Mat and Sup Maint SS	PV	42352270	Neptune Technology - ALL USE R	.15
620000	24	10/28/2009	Mat and Sup Maint TD	PV	42352294	Lexington Quarry Co	524.78
635000	26	10/28/2009	Contr Svc-Other Maint AG	PV	42352188	D C Elevator Co Inc-PO/REMIT	186.25
675000	24	10/28/2009	Misc Maint TD	PV	42352239	Signal Boards Inc - REMIT	47.70
675000	24	10/28/2009	Misc Maint TD	PV	42352254	Saf ti co Inc - PO/REMIT	78.44
675000	24	10/28/2009	Misc Maint TD	PV	42352259	Fluid Conservation System Inc	183.60
675000	24	10/28/2009	Misc Maint TD	PV	42352286	Saf ti co Inc - PO/REMIT	68.90
715111		10/28/2009	M&J Revenues-Outside	RI	10135800	Ball Homes	-358.87
715111		10/28/2009	M&J Revenues-Outside	RI	10135801	Woodall Const Co	-39.44
716121		10/28/2009	M&J Expenses-Outside	JE	30901659	BP non stock material to MJ	47.95

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
716121		10/28/2009	M&J Expenses-Outside	JE	30901660	BP non stock material to MJ	270.34
716121		10/28/2009	M&J Expenses-Outside	JE	30901661	BP non stock material to MJ	121.20
716121		10/28/2009	M&J Expenses-Outside	JE	30901662	BP non stock material to MJ	43.64
716121		10/28/2009	M&J Expenses-Outside	JE	30901663	BP non stock material to MJ	52.08
716121		10/28/2009	M&J Expenses-Outside	JE	30901665	BP non stock materials to MJ	7.90
716121		10/28/2009	M&J Expenses-Outside	JE	30901666	BP non stock materials to MJ	383.10
716121		10/28/2009	M&J Expenses-Outside	JE	30901667	BP non stock materials to MJ	86.30
716121		10/28/2009	M&J Expenses-Outside	JE	30901668	BP non stock materials to MJ	149.60
716121		10/28/2009	M&J Expenses-Outside	JE	30901669	BP non stock materials to MJ	8.28
716121		10/28/2009	M&J Expenses-Outside	JE	30901670	BP non stock materials to MJ	186.70
401110		10/29/2009	Res Sales Billed	JE	30901961	KY CIS POST GL BATCH	-3,347.87
401210		10/29/2009	Com Sales Billed	JE	30901961	KY CIS POST GL BATCH	-14,566.72
401510		10/29/2009	Pub Auth Billed	JE	30901961	KY CIS POST GL BATCH	-432.06
402110		10/29/2009	Dom WW Serv Billed	JE	30901961	KY CIS POST GL BATCH	-43.53
403104		10/29/2009	Oth Rev-NSF Check Charge	JE	30901961	KY CIS POST GL BATCH	-132.00
403105		10/29/2009	Oth Rev-Appl/Initiate Serv Fee	JE	30901961	KY CIS POST GL BATCH	-130.00
403107		10/29/2009	Oth Rev-Reconnection Charges	JE	30901961	KY CIS POST GL BATCH	-26.00
507100	16	10/29/2009	401k Oper AG	JE	30901880	401K Co Match Accr October 09	5,280.61
511100	13	10/29/2009	Waste Disposal Exp WT	ID	564922	Chemical Issues RRS Oct 2009	2,048.06
511100	13	10/29/2009	Waste Disposal Exp WT	ID	565131	KRS CHEM ISSUES OCTOBER 2009	3,512.46
518000	13	10/29/2009	Chemicals WT	ID	564922	Chemical Issues RRS Oct 2009	59,141.68
518000	13	10/29/2009	Chemicals WT	IR	564935	Return to stock RW Oct 2009	-190.90
518000	13	10/29/2009	Chemicals WT	ID	564941	Chemical Issues RW Oct.2009	378.63
518000	13	10/29/2009	Chemicals WT	ID	565049	Owenton WWTP Oct. 09	554.74
518000	13	10/29/2009	Chemicals WT	ID	565054	Owenton water Oct 09	12,556.85
518000	13	10/29/2009	Chemicals WT	ID	565131	KRS CHEM ISSUES OCTOBER 2009	77,712.87
518000	13	10/29/2009	Chemicals WT	ST	30901834	SABRIX NO TAX CHARGED ACR	-3.60
535000	16	10/29/2009	Contr Svc-Other Oper AG	PV	42353668	Computershare	642.40
550000	16	10/29/2009	Trans Oper AG	ST	30901830	SABRIX VENDOR TAX COMPARE	8.64
570100	15	10/29/2009	Uncollectible Accounts	JE	30901961	KY CIS POST GL BATCH	43,548.66
575275	16	10/29/2009	Discounts Available	PK	62057792	Smith Blair Inc 120001 - REMIT	-19.93
575740	16	10/29/2009	Telephone AG	TC	30901717	AT&T	.14
575740	16	10/29/2009	Telephone AG	TC	30901719	AT&T	.14
575740	16	10/29/2009	Telephone AG	TC	30901720	AT&T	-.48
575740	16	10/29/2009	Telephone AG	TC	30901721	AT&T	.33
575740	16	10/29/2009	Telephone AG	TC	30901722	AT&T	.32
575740	16	10/29/2009	Telephone AG	TC	30901723	AT&T	.60
575740	15	10/29/2009	Telephone CA	TC	30901736	Windstream	49.37
575740	16	10/29/2009	Telephone AG	TC	30901737	AT&T	249.09
575740	15	10/29/2009	Telephone CA	TC	30901737	AT&T	842.23
575740	15	10/29/2009	Telephone CA	TC	30901805	AT&T	1,971.17
620000	24	10/29/2009	Mat and Sup Maint TD	IR	565019	Inventory Return	-95.34
620000	24	10/29/2009	Mat and Sup Maint TD	IR	565072	Inventory Return	-89.84
620000	24	10/29/2009	Mat and Sup Maint TD	IR	565074	Inventory Return	-791.17
620000	24	10/29/2009	Mat and Sup Maint TD	IR	565075	Inventory Return	-71.33
620000	24	10/29/2009	Mat and Sup Maint TD	IR	565076	Inventory Return	-710.54
620000	24	10/29/2009	Mat and Sup Maint TD	IR	565078	Inventory Return	-126.37
620000	24	10/29/2009	Mat and Sup Maint TD	IR	565080	Inventory Return	-710.54
620000	24	10/29/2009	Mat and Sup Maint TD	IR	565082	Inventory Return	-43.41
620000	24	10/29/2009	Mat and Sup Maint TD	IR	565110	Inventory Return	-5,313.71
620000	24	10/29/2009	Mat and Sup Maint TD	OV	10281721	American Flow Control - MN - P	607.22
675000	26	10/29/2009	Misc Maint AG	PV	42353605	Vertex Business Services - Wir	1.34
675000	26	10/29/2009	Misc Maint AG	PV	42353608	Vertex Business Services - Wir	91.29
716121		10/29/2009	M&J Expenses-Outside	II	564994	Inventory Issue-Stk E & D	95.34
501716	16	10/30/2009	Comp Exp-Options	JE	30902293	Accrue RSU & Opt Exp Oct09	495.00
501718	16	10/30/2009	Comp Exp-RSU's	JE	30902293	Accrue RSU & Opt Exp Oct09	447.00
504610	16	10/30/2009	Employee Awards AG	PV	42356149	Tharpe Company Inc-REMIT	257.82
508200	16	10/30/2009	ESPP Oper AG	JE	30902391	Accrue ESPP Expense Oct 2009	319.26
515100	12	10/30/2009	Purch Power P	EE	3959289	KENTUCKY UTILITIES COMPANY	1,498.66
520100	16	10/30/2009	M & S Oper AG	PV	42356163	Vital Records Control	933.86
535000	14	10/30/2009	Contr Svc-Other Oper TD	PV	42355790	Kentucky Underground Protectio	2,535.40
535000	15	10/30/2009	Contr Svc-Other Oper CA	PV	42355961	Hall, Erik	305.50
535000	15	10/30/2009	Contr Svc-Other Oper CA	PV	42356035	Itron-PO/REMIT	1,692.58
535000	16	10/30/2009	Contr Svc-Other Oper AG	PV	42356048	Pearce Blackburn Roofing Inc	42.00
535000	16	10/30/2009	Contr Svc-Other Oper AG	PV	42356133	KY Dept of Housing Bldgs & Con	100.00
535000	16	10/30/2009	Contr Svc-Other Oper AG	PV	42356141	Yale Kentuckiana Inc	108.12
550000	16	10/30/2009	Trans Oper AG	PV	42355796	Thoroughbred Energy LLC	586.09
550000	16	10/30/2009	Trans Oper AG	PV	42356114	Bridgestone Americas Inc	568.04
550000	16	10/30/2009	Trans Oper AG	PV	42356121	Bridgestone Americas Inc	488.84
570100	15	10/30/2009	Uncollectible Accounts	JE	30902125	KY CIS POST GL BATCH	-295.46
575000	16	10/30/2009	Misc Oper AG	II	565892	Inventory Issue-Stk E & D	101.76
575000	14	10/30/2009	Misc Oper TD	PV	42355817	Grainger - ALL USE REMIT	57.59
575000	14	10/30/2009	Misc Oper TD	PV	42355819	USA Blue Book	166.25
575000	14	10/30/2009	Misc Oper TD	PV	42356092	Grainger - ALL USE REMIT	113.72
575000	14	10/30/2009	Misc Oper TD	PV	42356099	Grainger - ALL USE REMIT	216.30
575000	14	10/30/2009	Misc Oper TD	PV	42356107	Grainger - ALL USE REMIT	142.02
575000	16	10/30/2009	Misc Oper AG	PV	42356127	Sams Club	33.13
575275	16	10/30/2009	Discounts Available	PK	62057796	USA Blue Book	-1.66
575320	14	10/30/2009	Electricity TD	EE	3959284	KENTUCKY UTILITIES COMPANY	61.64
575320	16	10/30/2009	Electricity AG	EE	3959293	KENTUCKY UTILITIES COMPANY	11.23
575320	14	10/30/2009	Electricity TD	EE	3961982	OWEN ELECTRIC COOP INC	9.04
575350	16	10/30/2009	Meals Deduct	PV	42356127	Sams Club	22.72
575620	16	10/30/2009	Office & Admin Supplies AG	PV	42356127	Sams Club	34.24
575625	16	10/30/2009	Overnight Shipping AG	PV	42355801	United Parcel Service	206.24

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
575625	16	10/30/2009	Overnight Shipping AG	PV	42355804	United Parcel Service	232.50
575711	16	10/30/2009	Add'l Security Costs AG	PV	42355808	Murray Guard Inc-PO/REMIT	2,668.64
575711	16	10/30/2009	Add'l Security Costs AG	PV	42355813	Murray Guard Inc-PO/REMIT	715.20
575780	11	10/30/2009	Trash Removal SS	PV	42355773	Allied Waste Services #993	77.15
575780	14	10/30/2009	Trash Removal TD	PV	42355773	Allied Waste Services #993	77.16
620000	24	10/30/2009	Mat and Sup Maint TD	IR	565611	Inventory Return	-115.28
620000	24	10/30/2009	Mat and Sup Maint TD	II	565622	Inventory Issue-Stk E & D	12,793.54
620000	24	10/30/2009	Mat and Sup Maint TD	JE	30901958	BP non stock material to MJ	-191.12
620000	24	10/30/2009	Mat and Sup Maint TD	PV	42355983	Ogden Enterprises	775.00
635000	26	10/30/2009	Contr Svc-Other Maint AG	PV	42354207	Orkin Exterminating Co - Lexin	50.98
675000	26	10/30/2009	Misc Maint AG	PV	42355826	Canon Financial Svcs Inc -REMI	146.40
675000	26	10/30/2009	Misc Maint AG	PV	42355903	Canon Financial Svcs Inc -REMI	151.72
675000	26	10/30/2009	Misc Maint AG	PV	42355907	Canon Financial Svcs Inc -REMI	1,239.21
685325		10/30/2009	FICA	JE	30902020	FICA Accrual for Oct 2009	36,096.47
716121		10/30/2009	M&J Expenses-Outside	JE	30901958	BP non stock material to MJ	191.12
716121		10/30/2009	M&J Expenses-Outside	PV	42355777	Saf ti co Inc - PO/REMIT	68.90
716121		10/30/2009	M&J Expenses-Outside	PV	42355783	Saf ti co Inc - PO/REMIT	68.90
401120		10/31/2009	Res Sales Unbilled	JE	121011	KY Discretionary Unbilled Rev	144,308.76
401120		10/31/2009	Res Sales Unbilled	JE	30901972	UNBILLED REVENUE	-2,177,193.40
401220		10/31/2009	Com Sales Unbilled	JE	121011	KY Discretionary Unbilled Rev	81,481.24
401220		10/31/2009	Com Sales Unbilled	JE	30901972	UNBILLED REVENUE	-1,154,740.60
401320		10/31/2009	Ind Sales Unbilled	JE	30901972	UNBILLED REVENUE	-132,360.55
401460		10/31/2009	Priv Fire Unbilled	JE	121003	Reverse Unbilled Private Fire	946.85
401460		10/31/2009	Priv Fire Unbilled	JE	30901972	UNBILLED REVENUE	-946.85
401520		10/31/2009	Pub Auth Unbilled	JE	30901972	UNBILLED REVENUE	-367,076.11
401620		10/31/2009	Sales for Resale Unbilled	JE	30901972	UNBILLED REVENUE	-126,113.49
401630	AW12	10/31/2009	Sale for Resale AW09	JE	121004	Owenton Wastewater Purch Water	-1,194.41
403003	AW03	10/31/2009	Oth Rev-Interco Rent	J2	121003	Reclass Aug & Sept FRCC Rent	35,089.60
403003	AW03	10/31/2009	Oth Rev-Interco Rent	JE	30902440	10/09 rent FRCC and Svc Co emp	-17,989.45
403102		10/31/2009	Oth Rev-Rents Water Property	J2	121003	Reclass Aug & Sept FRCC Rent	35,089.60
403103		10/31/2009	Oth Rev-Collect for Others	JE	50	Accrue Sewer & Landfill Rev	89.62
501200	1305	10/31/2009	Labor Oper WT Super/Eng	JE	30902942	FASTR - ALLOCATION KY_ALLEXP2	-459.02
501200	13	10/31/2009	Labor Oper WT	JE	30902942	FASTR - ALLOCATION KY_ALLEXP2	-90.84
501210	1305	10/31/2009	Labor NS OT WT Super/Eng	JE	30902942	FASTR - ALLOCATION KY_ALLEXP2	-199.49
504100	16	10/31/2009	Group Ins Oper AG	JE	102	Retiree Reductions Oct 09	-2,720.50
504100	16	10/31/2009	Group Ins Oper AG	JE	103	Allmerica Payment Oct 09	-365.20
504100	16	10/31/2009	Group Ins Oper AG	JE	30902275	adjust accrued ins for Oct 09	-4,642.96
504100	16	10/31/2009	Group Ins Oper AG	JE	30902942	FASTR - ALLOCATION KY_ALLEXP2	-11.19
504500	16	10/31/2009	Other Welf Oper AG	JE	130	KY UNMAP PCARD ACCRUAL 1009	47.67
504500	16	10/31/2009	Other Welf Oper AG	CC	6475	SPRINT RETAIL	96.70
506100	16	10/31/2009	Pension Oper AG	JR	2002	Pension cost allocation	139,476.59
507100	16	10/31/2009	401k Oper AG	JE	30902942	FASTR - ALLOCATION KY_ALLEXP2	-4.67
510100	11	10/31/2009	Purchased Water-Outside	JE	205	Rec'd Purchased Water Accrual	8,993.00
510110	AW12	10/31/2009	Purch Water AW12	JE	121004	Owenton Wastewater Purch Water	1,194.41
511100	13	10/31/2009	Waste Disposal Exp WT	JE	155	Eastern Div & PA Power Accrual	-374.41
511100	13	10/31/2009	Waste Disposal Exp WT	JE	156	Accrue Discr Power 10.09	191.90
511100	13	10/31/2009	Waste Disposal Exp WT	JR	30059984	Periodic Waste Disposal Accrual	4,167.00
511200	13	10/31/2009	Amort Waste Disp Exp	JR	30059991	Amortize Waste Disposal KY Riv	7,692.83
515100	12	10/31/2009	Purch Power P	JE	155	Eastern Div & PA Power Accrual	-4,168.37
515100	14	10/31/2009	Purch Power TD	JE	155	Eastern Div & PA Power Accrual	93.72
515100	13	10/31/2009	Purch Power WT	JE	155	Eastern Div & PA Power Accrual	129,604.84
515100	13	10/31/2009	Purch Power WT	JE	156	Accrue Discr Power 10.09	1,704.04
515100	12	10/31/2009	Purch Power P	JE	156	Accrue Discr Power 10.09	2,641.10
515100	13	10/31/2009	Purch Power WT	JE	157	Power Accrual Adj 10.09	-298,764.34
520100	16	10/31/2009	M & S Oper AG	JE	130	KY UNMAP PCARD ACCRUAL 1009	248.76
520100	14	10/31/2009	M & S Oper TD	JE	130	KY UNMAP PCARD ACCRUAL 1009	835.27
520100	14	10/31/2009	M & S Oper TD	JE	155	Eastern Div & PA Power Accrual	53.75
520100	12	10/31/2009	M & S Oper P	CC	6475	SPRINT RETAIL	101.60
520100	16	10/31/2009	M & S Oper AG	CC	6475	SPRINT RETAIL	204.40
520100	14	10/31/2009	M & S Oper TD	CC	6475	SPRINT RETAIL	241.68
520100	13	10/31/2009	M & S Oper WT	CC	6475	SPRINT RETAIL	1,749.61
520100	16	10/31/2009	M & S Oper AG	CC	6484	PAYPAL INSTITUTEIN	50.78
532100	16	10/31/2009	Contr Svc-Audit Fees Oper AG	JE	201	Exp out of Pocket Fees	442.00
532100	16	10/31/2009	Contr Svc-Audit Fees Oper AG	JR	275	Amort PWC Audit Fee 09-10	8,849.58
533000	16	10/31/2009	Contr Svc-Legal Oper AG	JE	160	Accrue for Inv Rec'd not appro	4,190.08
533000	16	10/31/2009	Contr Svc-Legal Oper AG	JE	175	Accrue for Unbilled Legal Fees	-20,055.56
533000	16	10/31/2009	Contr Svc-Legal Oper AG	JE	121006	Accrue Add'l Legal Inv Stoll,	24,835.36
533000	16	10/31/2009	Contr Svc-Legal Oper AG	JR	30059967	King & Spalding Legal Fees	34.07
534600	16	10/31/2009	Mmgt Fees-Corporate	JB	30902941	CP	7,009.17
534601	16	10/31/2009	Mmgt Fees-External Affairs/Com	JB	30902941	CP	28,228.42
534602	16	10/31/2009	Mmgt Fees-Finance	JB	30902941	CP	73,399.15
534603	16	10/31/2009	Mmgt Fees-Human Resources	JB	30902941	CP	28,343.38
534604	16	10/31/2009	Mmgt Fees-Legal	JB	30902941	CP	27,150.53
534605	16	10/31/2009	Mmgt Fees-Operations Svcs	JB	30902941	CP	24,849.11
534606	16	10/31/2009	Mmgt Fees-Property	JB	30902941	CP	32,721.25
534607	16	10/31/2009	Mmgt Fees-Business Development	JB	30902941	CP	17,608.57
534608	16	10/31/2009	Mmgt Fees-Bus Transformation	JB	30902941	CP	420.04
534609	16	10/31/2009	Mmgt Fees-Audit	JB	30902941	CP	6,769.43
534610	16	10/31/2009	Mmgt Fees-Regulatory	JB	30902941	CP	2,019.33
534611	16	10/31/2009	Mmgt Fees-Inv Relations	JB	30902941	CP	1,872.96
534615	16	10/31/2009	SSC-Shrd Bus Srv Fees	JB	30902941	CP	51,224.05
534625	16	10/31/2009	CSC-Shrd Bus Srv Fees	JB	30902941	CP	138,859.12
534635	16	10/31/2009	ITS-Shrd Bus Srv Fees	JB	30902941	CP	128,537.57
534645	16	10/31/2009	Procure-Shrd Bus Srv Fees	JB	30902941	CP	9,250.14

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
534655	16	10/31/2009	Lab-Shrd Bus Srv Fees	JB	30902941	CP	14,404.06
534665	16	10/31/2009	BSC-Shrd Bus Srv Fees	JB	30902941	CP	3,978.40
534701	16	10/31/2009	Mmgt Fees-Regulated Operations	JB	30902941	CP	77,339.31
535000	14	10/31/2009	Contr Svc-Other Oper TD	JE	160	Accrue for Inv Rec'd not appro	-5,041.05
535000	13	10/31/2009	Contr Svc-Other Oper WT	JE	600	Acc for goods/serv not yet inv	-7,850.00
535000	16	10/31/2009	Contr Svc-Other Oper AG	JE	600	Acc for goods/serv not yet inv	-560.00
535000	14	10/31/2009	Contr Svc-Other Oper TD	JE	600	Acc for goods/serv not yet inv	2,067.00
535000	13	10/31/2009	Contr Svc-Other Oper WT	CC	6475	SPRINT RETAIL	354.96
535000	16	10/31/2009	Contr Svc-Other Oper AG	CC	6475	SPRINT RETAIL	395.05
535000	13	10/31/2009	Contr Svc-Other Oper WT	JR	30059979	Hach Co. - Maintenance	4,684.42
535000	14	10/31/2009	Contr Svc-Other Oper TD	JE	30902287	Reclass P-card - Oct2009	65.79
535000	16	10/31/2009	Contr Svc-Other Oper AG	JB	30902941	CP	164.87
535001	15	10/31/2009	Contr Svc-Temp Empl Oper CA	JE	160	Accrue for Inv Rec'd not appro	-7,488.93
535001	14	10/31/2009	Contr Svc-Temp Empl Oper TD	JE	160	Accrue for Inv Rec'd not appro	351.48
535001	13	10/31/2009	Contr Svc-Temp Empl Oper WT	JE	160	Accrue for Inv Rec'd not appro	2,795.17
535001	15	10/31/2009	Contr Svc-Temp Empl Oper CA	JE	600	Acc for goods/serv not yet inv	-1,221.47
535001	13	10/31/2009	Contr Svc-Temp Empl Oper WT	JE	30902942	FASTR - ALLOCATION KY_ALLEXP2	-2,134.01
535001	14	10/31/2009	Contr Svc-Temp Empl Oper TD	JE	30902942	FASTR - ALLOCATION KY_ALLEXP2	-1,012.63
536000	13	10/31/2009	Contr Svc-Lab Testing Oper WT	JE	30902942	FASTR - ALLOCATION KY_ALLEXP2	-501.00
541400	16	10/31/2009	Rents-Equipment Oper AG	CC	6475	SPRINT RETAIL	1,616.98
541400	16	10/31/2009	Rents-Equipment Oper AG	JR	30059976	Dyntek Services	161.47
550000	16	10/31/2009	Trans Oper AG	JE	130	KY UNMAP PCARD ACCRUAL 1009	124.76
550000	16	10/31/2009	Trans Oper AG	CC	6475	SPRINT RETAIL	12.71
550000	16	10/31/2009	Trans Oper AG	ST	30902053	SABRIX VENDOR TAX COMPARE	8.88
550000	16	10/31/2009	Trans Oper AG	ST	30902058	SABRIX NO TAX CHARGED ACR	35.17
550002	16	10/31/2009	Trans Oper AG Lease Fuel	JE	215	Accr ARI & Addl 11 days Oct	1,727.47
550003	16	10/31/2009	Trans Oper AG Lease Maint	JE	215	Accr ARI & Addl 11 days Oct	-13,427.25
556000	16	10/31/2009	Ins Vehicle Oper AG	JR	2	Amortize Prepaid Insurance	3,199.49
557000	16	10/31/2009	Ins Gen Liab Oper AG	JR	2	Amortize Prepaid Insurance	29,383.94
558000	16	10/31/2009	Ins Work Comp AG	JR	2	Amortize Prepaid Insurance	14,698.74
559000	16	10/31/2009	Ins Other Oper AG	JR	2	Amortize Prepaid Insurance	13,348.30
566100	16	10/31/2009	Reg Comm Amort Rate Case	JR	30059957	Deferred Rate Case Expense	12,443.21
566100	16	10/31/2009	Reg Comm Amort Rate Case	JR	30059987	Deferred Rate Case Expense	11,566.58
566200	16	10/31/2009	Reg Comm Amort Depr Study	JR	30059961	DDA - Cost of Service Study	798.49
566200	16	10/31/2009	Reg Comm Amort Depr Study	JR	30059971	DDA - Depreciation Study	500.09
568010	16	10/31/2009	Water Res Conservation	JE	600	Acc for goods/serv not yet inv	-8,333.33
570100	15	10/31/2009	Uncollectible Accounts	JE	100	Adj Allow for Dbtfl Accts A/R	34,145.27
570100	16	10/31/2009	Uncollectible Accts-MI's	JE	260	Adj Allow for Dbtfl Accts Bal	5,232.96
575000	12	10/31/2009	Misc Oper P	JE	130	KY UNMAP PCARD ACCRUAL 1009	273.44
575000	14	10/31/2009	Misc Oper TD	JE	130	KY UNMAP PCARD ACCRUAL 1009	1,549.98
575000	15	10/31/2009	Misc Oper CA	JE	130	KY UNMAP PCARD ACCRUAL 1009	2,058.86
575000	13	10/31/2009	Misc Oper WT	JE	130	KY UNMAP PCARD ACCRUAL 1009	3,744.64
575000	16	10/31/2009	Misc Oper AG	JE	160	Accrue for Inv Rec'd not appro	6,076.15
575000	14	10/31/2009	Misc Oper TD	JE	410	Eastern Div Phone Exp Accr	-12.49
575000	12	10/31/2009	Misc Oper P	CC	6475	SPRINT RETAIL	25.00
575000	14	10/31/2009	Misc Oper TD	CC	6475	SPRINT RETAIL	38.26
575000	16	10/31/2009	Misc Oper AG	CC	6475	SPRINT RETAIL	418.62
575000	13	10/31/2009	Misc Oper WT	CC	6475	SPRINT RETAIL	469.41
575000	16	10/31/2009	Misc Oper AG	ST	30902045	SABRIX NO TAX CHARGED ACR	.87
575000	14	10/31/2009	Misc Oper TD	ST	30902058	SABRIX NO TAX CHARGED ACR	9.98
575000	16	10/31/2009	Misc Oper AG	JE	30902445	BP To correct CWIP WorkOrders	140.87
575030	16	10/31/2009	Advertising	JE	160	Accrue for Inv Rec'd not appro	3,650.00
575030	16	10/31/2009	Advertising	CC	6484	PAYPAL INSTITUTEIN	67.84
575100	16	10/31/2009	Bank Service Charges AG	JE	105	LTD PRINC INT PAYMENTS	.17
575100	15	10/31/2009	Bank Service Charges CA	JE	140	Mellon Bank Fee Accrual	-1,795.88
575100	15	10/31/2009	Bank Service Charges CA	JE	141	CheckFree Bank Fee Accrual	73.68
575200	15	10/31/2009	Collection Agencies CA	JE	160	Accrue for Inv Rec'd not appro	1,509.87
575200	15	10/31/2009	Collection Agencies CA	JE	31030	To record GC services	9,077.58
575240	16	10/31/2009	Co Dues/Membership Deduct	JR	30059962	Amortize AWWA Research Fees	1,517.61
575242	16	10/31/2009	Co Dues Deduct AWWA	JE	121013	Reclss Annual AWWA Mem to Prep	-7,378.00
575242	16	10/31/2009	Co Dues Deduct AWWA	JR	30059969	AWWA Membership dues	614.83
575244	16	10/31/2009	Co Dues Deduct NAWC	JR	30059986	NAWC Membership Dues	3,141.70
575260	16	10/31/2009	Credit Line Fees	JR	30059966	JPMorgan Credit Line Fees	34.97
575261	AW46	10/31/2009	Credit Line Fees AW46	JE	125	Rec'd Mthly Trans pd by AWCC	5,801.97
575261	AW46	10/31/2009	Credit Line Fees AW46	JE	129	ACCRUED CREDIT LINE FEES	2,267.75
575261	AW46	10/31/2009	Credit Line Fees AW46	JE	130	ADD'L ACCD CL FEE MOODY'S	1,555.02
575261	AW46	10/31/2009	Credit Line Fees AW46	JE	131	REVERSE ADD'L MOODY'S	-2,591.71
575280	16	10/31/2009	Dues/Membership Deduct	JR	30059978	Commerce Lexington Member Dues	416.67
575280	16	10/31/2009	Dues/Membership Deduct	JR	30059980	Kentucky League of Cities	125.00
575280	16	10/31/2009	Dues/Membership Deduct	JR	30059981	Calence LLC	341.51
575320	16	10/31/2009	Electricity AG	JE	155	Eastern Div & PA Power Accrual	-1,556.10
575320	14	10/31/2009	Electricity TD	JE	155	Eastern Div & PA Power Accrual	-358.85
575320	13	10/31/2009	Electricity WT	JE	155	Eastern Div & PA Power Accrual	-298.14
575320	13	10/31/2009	Electricity WT	JE	156	Accrue Discr Power 10.09	63.26
575340	16	10/31/2009	Employee Expenses AG	JE	130	KY UNMAP PCARD ACCRUAL 1009	-2,400.43
575340	16	10/31/2009	Employee Expenses AG	CC	6475	SPRINT RETAIL	117.68
575340	16	10/31/2009	Employee Expenses AG	CC	6484	PAYPAL INSTITUTEIN	165.94
575340	16	10/31/2009	Employee Expenses AG	JE	30902287	Reclass P-card - Oct2009	121.90
575342	16	10/31/2009	Empl Exp Conf/Registration AG	CC	6475	SPRINT RETAIL	99.00
575350	16	10/31/2009	Meals Deduct	JE	130	KY UNMAP PCARD ACCRUAL 1009	11.35
575350	16	10/31/2009	Meals Deduct	CC	6475	SPRINT RETAIL	225.35
575350	16	10/31/2009	Meals Deduct	CC	6484	PAYPAL INSTITUTEIN	124.09
575350	16	10/31/2009	Meals Deduct	JA	30902922	FASTR - ALLOC GAMTALLCO	-588.51
575351	16	10/31/2009	Meals Non Deduct	JA	30902922	FASTR - ALLOC GAMTALLCO	588.51

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
575480	14	10/31/2009	Heat - Oil/Gas TD	JE	155	Eastern Div & PA Power Accrual	-132.79
575480	16	10/31/2009	Heat - Oil/Gas AG	JE	155	Eastern Div & PA Power Accrual	-44.53
575500	14	10/31/2009	Janitorial TD	JE	600	Acc for goods/serv not yet inv	133.00
575500	13	10/31/2009	Janitorial WT	JE	600	Acc for goods/serv not yet inv	574.50
575500	16	10/31/2009	Janitorial AG	JE	600	Acc for goods/serv not yet inv	1,325.00
575545	13	10/31/2009	Lab Supplies WT	JE	130	KY UNMAP PCARD ACCRUAL 1009	26.03
575545	13	10/31/2009	Lab Supplies WT	CC	6475	SPRINT RETAIL	2,369.69
575545	13	10/31/2009	Lab Supplies WT	JE	30902942	FASTR - ALLOCATION KY_ALLEXP2	-326.67
575620	16	10/31/2009	Office & Admin Supplies AG	JE	130	KY UNMAP PCARD ACCRUAL 1009	241.49
575620	15	10/31/2009	Office & Admin Supplies CA	JE	130	KY UNMAP PCARD ACCRUAL 1009	285.51
575620	14	10/31/2009	Office & Admin Supplies TD	JE	130	KY UNMAP PCARD ACCRUAL 1009	304.31
575620	16	10/31/2009	Office & Admin Supplies AG	CC	6475	SPRINT RETAIL	91.74
575620	13	10/31/2009	Office & Admin Supplies WT	CC	6475	SPRINT RETAIL	172.96
575620	14	10/31/2009	Office & Admin Supplies TD	CC	6484	PAYPAL INSTITUTEIN	805.68
575660	15	10/31/2009	Postage CA	JE	125	Rec'd Mthly Trans pd by AWCC	50,628.57
575711	16	10/31/2009	Add'l Security Costs AG	JE	160	Accrue for Inv Rec'd not appro	-2,513.04
575711	16	10/31/2009	Add'l Security Costs AG	JE	600	Acc for goods/serv not yet inv	-2,513.04
575715	16	10/31/2009	Software Licenses & Support	JR	348	Amort RIA Insource CIS License	284.82
575715	16	10/31/2009	Software Licenses & Support	JE	121002	True Up Prepaid Other BKNY Adm	-5.80
575715	16	10/31/2009	Software Licenses & Support	JR	30059963	Vesry Pro Expert Maint Program	522.08
575715	16	10/31/2009	Software Licenses & Support	JR	30059970	Amortize global support iconic	405.58
575715	16	10/31/2009	Software Licenses & Support	JR	30059983	Amortize Industrial Defender	113.21
575740	16	10/31/2009	Telephone AG	JE	149	Record Add Tele Accrual	111.66
575740	15	10/31/2009	Telephone CA	JE	149	Record Add Tele Accrual	377.55
575740	15	10/31/2009	Telephone CA	JE	410	Eastern Div Phone Exp Accr	-984.62
575740	16	10/31/2009	Telephone AG	JE	410	Eastern Div Phone Exp Accr	-66.68
575741	16	10/31/2009	Cell Phone AG	JE	130	KY UNMAP PCARD ACCRUAL 1009	-360.67
575741	16	10/31/2009	Cell Phone AG	JE	151	Record Add Telecom Acc Nextel	-81.53
575741	13	10/31/2009	Cell Phone WT	JE	151	Record Add Telecom Acc Nextel	-79.50
575741	16	10/31/2009	Cell Phone AG	JE	410	Eastern Div Phone Exp Accr	88.32
575741	13	10/31/2009	Cell Phone WT	JE	410	Eastern Div Phone Exp Accr	88.57
575741	14	10/31/2009	Cell Phone TD	JE	410	Eastern Div Phone Exp Accr	90.50
575741	16	10/31/2009	Cell Phone AG	CC	6475	SPRINT RETAIL	370.99
575741	14	10/31/2009	Cell Phone TD	JE	18100918	Reclass Telecom Oct 09	-107.65
575741	14	10/31/2009	Cell Phone TD	JE	18100926	Accrue Credits on Telecom Accr	310.69
575790	16	10/31/2009	Trustee Fees AG	JE	121002	True Up Prepaid Other BKNY Adm	666.66
575790	16	10/31/2009	Trustee Fees AG	JR	30059992	Amortize Bank of NY BD 1200027	333.33
575790	16	10/31/2009	Trustee Fees AG	JR	30059993	Amortize Bank of NY BD 1200028	333.33
575820	14	10/31/2009	Uniforms TD	JE	130	KY UNMAP PCARD ACCRUAL 1009	-391.37
575820	13	10/31/2009	Uniforms WT	CC	6475	SPRINT RETAIL	59.36
575820	14	10/31/2009	Uniforms TD	CC	6475	SPRINT RETAIL	439.92
575998	16	10/31/2009	PCard Undistributed	JE	130	KY UNMAP PCARD ACCRUAL 1009	389.64
575998	16	10/31/2009	PCard Undistributed	JE	30902287	Reclass P-card - Oct2009	-187.69
620000	23	10/31/2009	Mat and Sup Maint WT	JE	130	KY UNMAP PCARD ACCRUAL 1009	-1,943.84
620000	21	10/31/2009	Mat and Sup Maint SS	JE	130	KY UNMAP PCARD ACCRUAL 1009	370.87
620000	23	10/31/2009	Mat and Sup Maint WT	JE	160	Accrue for Inv Rec'd not appro	397.12
620000	24	10/31/2009	Mat and Sup Maint TD	JE	160	Accrue for Inv Rec'd not appro	1,962.40
620000	23	10/31/2009	Mat and Sup Maint WT	JE	600	Acc for goods/serv not yet inv	-1,546.72
620000	21	10/31/2009	Mat and Sup Maint SS	CC	6475	SPRINT RETAIL	370.73
620000	24	10/31/2009	Mat and Sup Maint TD	CC	6475	SPRINT RETAIL	692.49
620000	23	10/31/2009	Mat and Sup Maint WT	CC	6475	SPRINT RETAIL	1,295.80
620000	26	10/31/2009	Mat and Sup Maint AG	JR	30009705	Amort Microsoft License & Main	2,485.83
620000	24	10/31/2009	Mat and Sup Maint TD	JE	30902183	BP non stock material to MJ	-77.76
635000	26	10/31/2009	Contr Svc-Other Maint AG	CC	6475	SPRINT RETAIL	82.04
675000	24	10/31/2009	Misc Maint TD	JE	130	KY UNMAP PCARD ACCRUAL 1009	429.30
675000	23	10/31/2009	Misc Maint WT	JE	160	Accrue for Inv Rec'd not appro	1,841.03
675000	23	10/31/2009	Misc Maint WT	CC	6475	SPRINT RETAIL	31.19
675000	26	10/31/2009	Misc Maint AG	JR	30059974	Amortize ECIS Extended Support	3,580.00
675050	23	10/31/2009	Amort Def Maint WT	JR	30009642	amtz m959	137.65
675050	23	10/31/2009	Amort Def Maint WT	JR	30009644	amtz m965	685.80
675050	23	10/31/2009	Amort Def Maint WT	JR	30009649	amtz m1039	1,281.93
675050	23	10/31/2009	Amort Def Maint WT	JR	30009653	amtz hydro #8	1,131.92
675050	23	10/31/2009	Amort Def Maint WT	JR	30009657	amtz prog maint	1,076.39
675050	24	10/31/2009	Amort Def Maint TD	JR	30009659	amort M1061 Hume Rd Tank	2,149.90
675050	23	10/31/2009	Amort Def Maint WT	JR	30009660	AMTZ HYDROTR #3	1,000.67
675050	23	10/31/2009	Amort Def Maint WT	JR	30009670	M1011 AMTZ HYDROTREATER #5	1,004.87
675050	24	10/31/2009	Amort Def Maint TD	JR	30009688	Paint Hydrotreater #1	1,469.26
675050	24	10/31/2009	Amort Def Maint TD	JR	30009689	Paint Hydrotreater #2	1,800.99
675050	24	10/31/2009	Amort Def Maint TD	JR	30009691	Repair Cox Street Tank	416.66
675050	24	10/31/2009	Amort Def Maint TD	JR	30009697	Amtz York Street Tank M1104	276.13
675050	23	10/31/2009	Amort Def Maint WT	JR	30009753	M1038 Paint Hydro Treater	1,244.41
675050	23	10/31/2009	Amort Def Maint WT	JR	30059958	Amortize Programmed Maint	1,530.40
675050	24	10/31/2009	Amort Def Maint TD	JR	30059988	Amortize Programmed Maint	7,172.91
675050	23	10/31/2009	Amort Def Maint WT	JR	30059989	Amortize Programmed Maint	2,858.27
675110	26	10/31/2009	Maint Exp ARO/Net Neg Sal AG	DP	30900967	Monthly Depreciation Expense	128,889.01
675650	24	10/31/2009	Paving/Backfill TD	JE	130	KY UNMAP PCARD ACCRUAL 1009	21.03
675650	24	10/31/2009	Paving/Backfill TD	JE	160	Accrue for Inv Rec'd not appro	-19,034.80
675650	24	10/31/2009	Paving/Backfill TD	JE	120910	Mthly Paving & Sod Accrual	1,344.36
680110		10/31/2009	Depr Exp-General	DP	30900967	Monthly Depreciation Expense	624,263.91
680120		10/31/2009	Depr Exp-Amort CIAC Tax	DP	30900967	Monthly Depreciation Expense	-23,544.13
680125		10/31/2009	Depr Exp-Amort CIAC Non Tax	DP	30900967	Monthly Depreciation Expense	-94,492.44
680300		10/31/2009	Amortization of UPAA	JU	907	Amort Tri Village/Elk Lake	697.33
680300		10/31/2009	Amortization of UPAA	JU	30009706	Amtz of Util Plant Acquis Adj	16.06
680300		10/31/2009	Amortization of UPAA	JU	30022689	Amort UPAA Boonesboro	1,087.57

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
680540		10/31/2009	Amort-Reg Asset AFUDC	JU	30092822	AMORTIZE AFUDC EQUITY	6,332.12
680600		10/31/2009	Amort-Prop Losses	JR	156	Amort source of supply project	4,756.67
680600		10/31/2009	Amort-Prop Losses	JR	30009687	Bluegrass Water Project	29,592.34
680620		10/31/2009	Amort-Reg Asset	JU	30092823	UPA AMORTIZATION REG ASSET	575.00
685100		10/31/2009	Utility Reg Assessment Fee	JH	4	Amortize KY Prepaid PSC Fees	7,700.97
685200		10/31/2009	Property Taxes	JH	6	Accrue KY Property Tax	229,073.01
685325		10/31/2009	FICA	JE	30902942	FASTR - ALLOCATION KY_ALLEXP2	-56.60
690110		10/31/2009	FIT-Current	JE	705	OCT 2009 TAX PROVISION	179,136.00
690210		10/31/2009	SIT-Current	JE	705	OCT 2009 TAX PROVISION	68,261.00
690630	2	10/31/2009	Def FIT-Reg Liab	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-12,287.74
690630	1	10/31/2009	Def FIT-Reg Asset	JT	30092822	CY2 Rec Amor Reg Asset/Lia	30,852.12
690650	2	10/31/2009	Def FIT-Other Liab	JE	705	OCT 2009 TAX PROVISION	489,944.00
690730	2	10/31/2009	Def SIT-Reg Liab	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-5,246.50
690730	1	10/31/2009	Def SIT-Reg Asset	JT	30092822	CY2 Rec Amor Reg Asset/Lia	5,626.88
690750	2	10/31/2009	Def SIT-Other Liab	JE	705	OCT 2009 TAX PROVISION	53,149.00
695220		10/31/2009	ITC Restored - 3%	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-637.67
695230		10/31/2009	ITC Restored - 4%	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-525.42
695240		10/31/2009	ITC Restored - 10%	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-5,903.33
705100		10/31/2009	AFUDC - Equity	F6	30902601	AFUDC Equity	-168,773.71
705100		10/31/2009	AFUDC - Equity	JE	30903111	FACORR AFUDC ADJUSTMENTS	5,254.03
716121		10/31/2009	M&J Expenses-Outside	JE	120910	Mthly Paving & Sod Accrual	-235.41
716121		10/31/2009	M&J Expenses-Outside	JE	30902183	BP non stock material to MJ	77.76
716122		10/31/2009	M&J Expenses-Inside	JE	30902942	FASTR - ALLOCATION KY_ALLEXP2	4,796.12
755100		10/31/2009	Amort UPAA	JU	908	Amortize Owenton Acquisition	-35.38
755201		10/31/2009	Amort PS Exp w/ mandatory	JR	1005	AMORT PREFERRED STOCK EXP	64.24
760200		10/31/2009	Other Income Deductions	JE	160	Accrue for Inv Rec'd not appro	1,500.00
780100		10/31/2009	SIT-Other Inc & Ded Curr	JE	705	OCT 2009 TAX PROVISION	476.00
790100		10/31/2009	FIT-Oth Inc & Ded-curr	JE	705	OCT 2009 TAX PROVISION	1,322.00
810100		10/31/2009	Int LTD-Outside Reg	JE	103	INTEREST ACCRL	137,712.50
810100		10/31/2009	Int LTD-Outside Reg	JR	30059977	Amortize Gain on Loan Payoff	-10,875.79
810400 AW46		10/31/2009	Int LTD-Inside AW46	JE	103	INTEREST ACCRL	-897,352.91
810400 AW46		10/31/2009	Int LTD-Inside AW46	JE	105	LTD PRINC INT PAYMENTS	1,549,355.00
810400 AW46		10/31/2009	Int LTD-Inside AW46	JE	121007	Recls Interest Exp BD120027	-236,406.25
810400 AW46		10/31/2009	Int LTD-Inside AW46	JE	121008	Recls Interest Exp BD120028	-121,875.00
820100		10/31/2009	Amort Debt Disc & Exp	JR	1003	Amortize Debt Expense-OUTSIDE	665.38
820110 AW46		10/31/2009	Amort DExp Inside AW46	JR	1007	Amortize debt Exp Inside	6,666.70
820110 AW46		10/31/2009	Amort DExp Inside AW46	JR	1008	Amortize debt Exp Inside	1,699.18
820110 AW46		10/31/2009	Amort DExp Inside AW46	JR	1009	Amortize debt Exp Inside	943.85
820110 AW46		10/31/2009	Amort DExp Inside AW46	JE	121001	True Up Debt Fee Amort 10.09	4,929.57
830100 AW46		10/31/2009	Interest STD Inside	JE	125	Rec'd Mthly Trans pd by AWCC	11,275.50
850000		10/31/2009	AFUDC Debt	F0	30902600	AFUDC Debt	-84,315.69
850000		10/31/2009	AFUDC Debt	JE	30903111	FACORR AFUDC ADJUSTMENTS	2,624.80
860040		10/31/2009	Div Dec PS-Out w/ mand	JE	103	INTEREST ACCRL	31,762.50
860100		10/31/2009	Div Dec Pref Stk-Outside	JE	103	INTEREST ACCRL	-13,021.00
860100		10/31/2009	Div Dec Pref Stk-Outside	JE	105	LTD PRINC INT PAYMENTS	19,531.50
860220 AW02		10/31/2009	Div Decl Com Stk In-AW02	JE	121014	Accrue Common Dividends	2,006,260.48
401120		11/1/2009	Res Sales Unbilled	JE	121011	KY Discretionary Unbilled Rev	-144,308.76
401120		11/1/2009	Res Sales Unbilled	JE	30901972	UNBILLED REVENUE	2,177,193.40
401220		11/1/2009	Com Sales Unbilled	JE	121011	KY Discretionary Unbilled Rev	-81,481.24
401220		11/1/2009	Com Sales Unbilled	JE	30901972	UNBILLED REVENUE	1,154,740.60
401320		11/1/2009	Ind Sales Unbilled	JE	30901972	UNBILLED REVENUE	132,360.55
401460		11/1/2009	Priv Fire Unbilled	JE	121003	Reverse Unbilled Private Fire	-946.85
401460		11/1/2009	Priv Fire Unbilled	JE	30901972	UNBILLED REVENUE	946.85
401520		11/1/2009	Pub Auth Unbilled	JE	30901972	UNBILLED REVENUE	367,076.11
401620		11/1/2009	Sales for Resale Unbilled	JE	30901972	UNBILLED REVENUE	126,113.49
403102		11/1/2009	Oth Rev-Rents Water Property	RR	10134983	Mcononathy, William - Remit	-95.00
403102		11/1/2009	Oth Rev-Rents Water Property	RR	10134985	Cingular Wireless - El Paso, T	-2,546.99
403102		11/1/2009	Oth Rev-Rents Water Property	RR	10135124	Sprint Nextel	-2,000.00
501200	16	11/1/2009	Labor Oper AG	JE	30901678	Labor Accrual October 2009	-224,688.00
501200	1305	11/1/2009	Labor Oper WT Super/Eng	JE	30901678	Labor Accrual October 2009	-9,060.00
501200	14	11/1/2009	Labor Oper TD	JE	30901678	Labor Accrual October 2009	-9,060.00
501200	1405	11/1/2009	Labor Oper TD Super/Eng	JE	30901678	Labor Accrual October 2009	-9,060.00
504100	16	11/1/2009	Group Ins Oper AG	RR	10134867	Stokley, Susie	-128.34
504100	16	11/1/2009	Group Ins Oper AG	RR	10134868	Bailey, Dorothy - Remit	-395.00
504100	16	11/1/2009	Group Ins Oper AG	RR	10134909	White, Joe C.	-150.50
504100	16	11/1/2009	Group Ins Oper AG	RR	10134910	Brown, Barbara K.	-50.00
504100	16	11/1/2009	Group Ins Oper AG	RR	10135001	Allen, Euvonnia L.	-395.00
504100	16	11/1/2009	Group Ins Oper AG	RR	10135009	Gooch, Wilma J.	-395.00
504100	16	11/1/2009	Group Ins Oper AG	RR	10135144	Jones, Gene A.	-148.00
504500	16	11/1/2009	Other Welf Oper AG	JE	130	KY UNMAP PCARD ACCRUAL 1009	-47.67
507100	16	11/1/2009	401k Oper AG	JE	30901880	401K Co Match Accr October 09	-5,280.61
508101	16	11/1/2009	DCP Oper AG	JE	30901672	DCP Accrual October 2009	-5,073.32
533000	16	11/1/2009	Contr Svc-Legal Oper AG	JE	121006	Accrue Add'l Legal Inv Stoll,	-24,835.36
535000	14	11/1/2009	Contr Svc-Other Oper TD	JE	160	Accrue for Inv Rec'd not appro	-1,076.00
535001	15	11/1/2009	Contr Svc-Temp Empl Oper CA	JE	160	Accrue for Inv Rec'd not appro	-5,780.17
535001	15	11/1/2009	Contr Svc-Temp Empl Oper CA	JE	600	Acc for goods/serv not yet inv	-2,141.95
568010	16	11/1/2009	Water Res Conservation	JE	600	Acc for goods/serv not yet inv	-7,010.00
575000	14	11/1/2009	Misc Oper TD	JE	410	Eastern Div Phone Exp Accr	-4.86
575030	16	11/1/2009	Advertising	JE	160	Accrue for Inv Rec'd not appro	-3,650.00
575200	15	11/1/2009	Collection Agencies CA	JE	160	Accrue for Inv Rec'd not appro	-1,509.87
575200	15	11/1/2009	Collection Agencies CA	JE	31030	To record GC services	-9,077.58
575261 AW46		11/1/2009	Credit Line Fees AW46	JE	130	ADD'L ACCD CL FEE MOODY'S	-1,555.02
575261 AW46		11/1/2009	Credit Line Fees AW46	JE	131	REVERSE ADD'L MOODY'S	2,591.71
575500	14	11/1/2009	Janitorial TD	JE	600	Acc for goods/serv not yet inv	-399.00

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
575620	14	11/1/2009	Office & Admin Supplies TD	JE	130	KY UNMAP PCARD ACCRUAL 1009	-304.31
575740	15	11/1/2009	Telephone CA	JE	149	Record Add Tele Accrual	-377.55
575740	16	11/1/2009	Telephone AG	JE	149	Record Add Tele Accrual	-111.66
575740	15	11/1/2009	Telephone CA	JE	410	Eastern Div Phone Exp Accr	-1,830.07
575740	16	11/1/2009	Telephone AG	JE	410	Eastern Div Phone Exp Accr	-181.13
575741	16	11/1/2009	Cell Phone AG	JE	130	KY UNMAP PCARD ACCRUAL 1009	-10.32
575741	13	11/1/2009	Cell Phone WT	JE	151	Record Add Telecom Acc Nextel	79.50
575741	16	11/1/2009	Cell Phone AG	JE	151	Record Add Telecom Acc Nextel	81.53
575741	16	11/1/2009	Cell Phone AG	JE	410	Eastern Div Phone Exp Accr	-400.35
575741	13	11/1/2009	Cell Phone WT	JE	410	Eastern Div Phone Exp Accr	-180.05
575741	14	11/1/2009	Cell Phone TD	JE	410	Eastern Div Phone Exp Accr	-90.50
575741	14	11/1/2009	Cell Phone TD	JE	18100926	Accrue Credits on Telecom Accr	-310.69
620000	23	11/1/2009	Mat and Sup Maint WT	JE	160	Accrue for Inv Rec'd not appro	-1,644.33
620000	23	11/1/2009	Mat and Sup Maint WT	JE	600	Acc for goods/serv not yet inv	-8,761.00
675000	24	11/1/2009	Misc Maint TD	JE	130	KY UNMAP PCARD ACCRUAL 1009	-429.30
675000	23	11/1/2009	Misc Maint WT	JE	160	Accrue for Inv Rec'd not appro	-1,841.03
675650	24	11/1/2009	Paving/Backfill TD	JE	130	KY UNMAP PCARD ACCRUAL 1009	-21.03
675650	24	11/1/2009	Paving/Backfill TD	JE	120910	Mthly Paving & Sod Accrual	-33,459.00
685325		11/1/2009	FICA	JE	30902020	FICA Accrual for Oct 2009	-36,096.47
690110		11/1/2009	FIT-Current	JE	705	OCT 2009 TAX PROVISION	-1,398,422.00
690210		11/1/2009	SIT-Current	JE	705	OCT 2009 TAX PROVISION	-541,119.00
690650	2	11/1/2009	Def FIT-Other Liab	JE	705	OCT 2009 TAX PROVISION	-3,818,254.00
690750	2	11/1/2009	Def SIT-Other Liab	JE	705	OCT 2009 TAX PROVISION	-414,210.00
715111		11/1/2009	M&J Revenues-Outside	RR	10135004	Bluegrass Station Division-Rem	-8,784.17
715111		11/1/2009	M&J Revenues-Outside	RR	10135171	Mr Barker	-175.00
716121		11/1/2009	M&J Expenses-Outside	JE	120910	Mthly Paving & Sod Accrual	-4,620.14
760200		11/1/2009	Other Income Deductions	JE	160	Accrue for Inv Rec'd not appro	-1,500.00
780100		11/1/2009	SIT-Other Inc & Ded Curr	JE	705	OCT 2009 TAX PROVISION	6,280.00
790100		11/1/2009	FIT-Oth Inc & Ded-curr	JE	705	OCT 2009 TAX PROVISION	17,441.00
860220	AW02	11/1/2009	Div Decl Com Stk In-AW02	JE	121014	Accrue Common Dividends	-2,006,260.48
401110		11/2/2009	Res Sales Billed	JE	30902397	KY CIS POST GL BATCH	-247,866.72
401210		11/2/2009	Com Sales Billed	JE	30902397	KY CIS POST GL BATCH	-120,068.99
401510		11/2/2009	Pub Auth Billed	JE	30902397	KY CIS POST GL BATCH	-7,697.57
401710		11/2/2009	Misc Sales Billed	JE	30902397	KY CIS POST GL BATCH	892.22
402110		11/2/2009	Dom WW Serv Billed	JE	30902397	KY CIS POST GL BATCH	20.75
403104		11/2/2009	Oth Rev-NSF Check Charge	JE	30902397	KY CIS POST GL BATCH	-288.00
403105		11/2/2009	Oth Rev-App/Initiate Serv Fee	JE	30902397	KY CIS POST GL BATCH	-3,120.00
403107		11/2/2009	Oth Rev-Reconnection Charges	JE	30902397	KY CIS POST GL BATCH	-4,212.00
511100	13	11/2/2009	Waste Disposal Exp WT	EE	3963822	KENTUCKY UTILITIES COMPANY	729.38
511100	13	11/2/2009	Waste Disposal Exp WT	EE	3963828	KENTUCKY UTILITIES COMPANY	1,027.07
515100	13	11/2/2009	Purch Power WT	EE	3962295	KENTUCKY UTILITIES COMPANY	13,435.61
515100	12	11/2/2009	Purch Power P	EE	3963775	KENTUCKY UTILITIES COMPANY	73.72
515100	13	11/2/2009	Purch Power WT	EE	3963785	KENTUCKY UTILITIES COMPANY	425.87
515100	13	11/2/2009	Purch Power WT	EE	3963788	KENTUCKY UTILITIES COMPANY	2,992.35
515100	14	11/2/2009	Purch Power TD	EE	3963811	KENTUCKY UTILITIES COMPANY	45.94
520100	14	11/2/2009	M & S Oper TD	EE	3963811	KENTUCKY UTILITIES COMPANY	10.00
535001	14	11/2/2009	Contr Svc-Temp Empl Oper TD	PV	42357197	Volt Services Group	117.16
535001	13	11/2/2009	Contr Svc-Temp Empl Oper WT	PV	42357197	Volt Services Group	954.04
535001	14	11/2/2009	Contr Svc-Temp Empl Oper TD	PV	42357198	Volt Services Group	117.16
535001	13	11/2/2009	Contr Svc-Temp Empl Oper WT	PV	42357198	Volt Services Group	937.30
535001	14	11/2/2009	Contr Svc-Temp Empl Oper TD	PV	42357199	Volt Services Group	117.16
535001	13	11/2/2009	Contr Svc-Temp Empl Oper WT	PV	42357199	Volt Services Group	903.83
535001	14	11/2/2009	Contr Svc-Temp Empl Oper TD	PV	42357200	Volt Services Group	66.95
535001	13	11/2/2009	Contr Svc-Temp Empl Oper WT	PV	42357200	Volt Services Group	569.08
570100	15	11/2/2009	Uncollectible Accounts	JE	30902397	KY CIS POST GL BATCH	-309.26
570100	15	11/2/2009	Uncollectible Accounts	JE	30902398	KY CIS POST GL BATCH	-80.19
575000	16	11/2/2009	Misc Oper AG	PV	42356793	Siemens Water Technologies PO/	10.87
575320	16	11/2/2009	Electricity AG	EE	3962298	KENTUCKY UTILITIES COMPANY	3,020.27
575320	13	11/2/2009	Electricity WT	EE	3963781	KENTUCKY UTILITIES COMPANY	25.46
575320	14	11/2/2009	Electricity TD	EE	3963804	KENTUCKY UTILITIES COMPANY	551.29
575480	14	11/2/2009	Heat - Oil/Gas TD	EE	3963813	KENTUCKY UTILITIES COMPANY	62.59
575480	14	11/2/2009	Heat - Oil/Gas TD	EE	3963818	KENTUCKY UTILITIES COMPANY	403.28
575500	16	11/2/2009	Janitorial AG	PR	42357089	Hales Cleaning Service - ACH	5,633.33
401110		11/3/2009	Res Sales Billed	JE	30902569	KY CIS POST GL BATCH	-120,430.16
401210		11/3/2009	Com Sales Billed	JE	30902569	KY CIS POST GL BATCH	-96,576.25
401510		11/3/2009	Pub Auth Billed	JE	30902569	KY CIS POST GL BATCH	-653.85
402110		11/3/2009	Dom WW Serv Billed	JE	30902569	KY CIS POST GL BATCH	-38.02
403104		11/3/2009	Oth Rev-NSF Check Charge	JE	30902569	KY CIS POST GL BATCH	-24.00
403105		11/3/2009	Oth Rev-App/Initiate Serv Fee	JE	30902569	KY CIS POST GL BATCH	-3,068.00
403107		11/3/2009	Oth Rev-Reconnection Charges	JE	30902569	KY CIS POST GL BATCH	-3,744.00
515100	12	11/3/2009	Purch Power P	EE	3963841	KENTUCKY UTILITIES COMPANY	282.72
515100	12	11/3/2009	Purch Power P	EE	3963848	KENTUCKY UTILITIES COMPANY	894.73
515100	12	11/3/2009	Purch Power P	EE	3963855	KENTUCKY UTILITIES COMPANY	63.93
515100	12	11/3/2009	Purch Power P	EE	3963865	KENTUCKY UTILITIES COMPANY	744.80
550002	16	11/3/2009	Trans Oper AG Lease Fuel	PV	42358674	Automotive Rentals Inc ACH/ALL	10,362.11
550003	16	11/3/2009	Trans Oper AG Lease Maint	PV	42358674	Automotive Rentals Inc ACH/ALL	6,512.44
570100	15	11/3/2009	Uncollectible Accounts	JE	30902569	KY CIS POST GL BATCH	-81.65
575320	13	11/3/2009	Electricity WT	EE	3963833	KENTUCKY UTILITIES COMPANY	505.44
575480	16	11/3/2009	Heat - Oil/Gas AG	EE	3963903	COLUMBIA GAS OF KENTUCKY	158.68
575480	14	11/3/2009	Heat - Oil/Gas TD	EE	3963916	COLUMBIA GAS OF KENTUCKY	1,040.09
575740	16	11/3/2009	Telephone AG	TC	30902312	Berry	108.16
760200		11/3/2009	Other Income Deductions	PS	42358940	Bluegrass Tours Inc	670.00
401110		11/4/2009	Res Sales Billed	JE	30902929	KY CIS POST GL BATCH	-163,702.92
401210		11/4/2009	Com Sales Billed	JE	30902929	KY CIS POST GL BATCH	-51,163.39

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
401310		11/4/2009	Ind Sales Billed	JE	30902929	KY CIS POST GL BATCH	-69,556.44
401410		11/4/2009	Pub Fire Billed	JE	30902929	KY CIS POST GL BATCH	-226,072.05
401450		11/4/2009	Priv Fire Billed	JE	30902929	KY CIS POST GL BATCH	-138,494.35
401510		11/4/2009	Pub Auth Billed	JE	30902929	KY CIS POST GL BATCH	-1,891.91
401610		11/4/2009	SFR Billed	JE	30902929	KY CIS POST GL BATCH	-4,312.47
402110		11/4/2009	Dom WW Serv Billed	JE	30902929	KY CIS POST GL BATCH	-48.11
403104		11/4/2009	Oth Rev-NSF Check Charge	JE	30902929	KY CIS POST GL BATCH	-48.00
403105		11/4/2009	Oth Rev-App/Initiate Serv Fee	JE	30902929	KY CIS POST GL BATCH	-3,328.00
403107		11/4/2009	Oth Rev-Reconnection Charges	JE	30902929	KY CIS POST GL BATCH	-3,536.00
504100	16	11/4/2009	Group Ins Oper AG	PS	42359560	Wachovia Bank National Associa	139,952.86
515100	14	11/4/2009	Purch Power TD	EE	3965452	OWEN ELECTRIC COOP INC	41.81
515100	14	11/4/2009	Purch Power TD	EE	3966122	KENTUCKY UTILITIES COMPANY	27.25
515100	12	11/4/2009	Purch Power P	EE	3966123	KENTUCKY UTILITIES COMPANY	2,713.94
515100	14	11/4/2009	Purch Power TD	EE	3966124	KENTUCKY UTILITIES COMPANY	272.75
515100	14	11/4/2009	Purch Power TD	EE	3966127	KENTUCKY UTILITIES COMPANY	410.69
515100	12	11/4/2009	Purch Power P	EE	3966154	KENTUCKY UTILITIES COMPANY	4,459.83
515100	13	11/4/2009	Purch Power WT	EE	3966304	KENTUCKY UTILITIES COMPANY	153,666.81
515100	13	11/4/2009	Purch Power WT	EE	3967732	KENTUCKY UTILITIES COMPANY	1,206.40
515100	12	11/4/2009	Purch Power P	EE	3967750	KENTUCKY UTILITIES COMPANY	873.51
570100	15	11/4/2009	Uncollectible Accounts	JE	30902929	KY CIS POST GL BATCH	-62.08
575320	14	11/4/2009	Electricity TD	EE	3966121	KENTUCKY UTILITIES COMPANY	52.55
575320	14	11/4/2009	Electricity TD	EE	3966129	KENTUCKY UTILITIES COMPANY	12.67
575320	14	11/4/2009	Electricity TD	EE	3966158	KENTUCKY UTILITIES COMPANY	12.67
575320	13	11/4/2009	Electricity WT	EE	3966278	KENTUCKY UTILITIES COMPANY	11.04
760200		11/4/2009	Other Income Deductions	PS	42359060	Pld Girls Basketball-REMIT	275.00
760200		11/4/2009	Other Income Deductions	PS	42359062	A Helping Hand Adoption Agency	300.00
401110		11/5/2009	Res Sales Billed	JE	30903240	KY CIS POST GL BATCH	-147,729.81
401210		11/5/2009	Com Sales Billed	JE	30903240	KY CIS POST GL BATCH	-111,204.19
401310		11/5/2009	Ind Sales Billed	JE	30903240	KY CIS POST GL BATCH	-34,049.54
401510		11/5/2009	Pub Auth Billed	JE	30903240	KY CIS POST GL BATCH	-282,788.59
401610		11/5/2009	SFR Billed	JE	30903240	KY CIS POST GL BATCH	-44,326.66
402110		11/5/2009	Dom WW Serv Billed	JE	30903240	KY CIS POST GL BATCH	-13,244.56
402210		11/5/2009	Com WW Serv Billed	JE	30903240	KY CIS POST GL BATCH	-7,288.94
402510		11/5/2009	Pub Auth WW Svc Billed	JE	30903240	KY CIS POST GL BATCH	-231.67
403104		11/5/2009	Oth Rev-NSF Check Charge	JE	30903240	KY CIS POST GL BATCH	-156.00
403105		11/5/2009	Oth Rev-App/Initiate Serv Fee	JE	30903240	KY CIS POST GL BATCH	-2,704.00
403107		11/5/2009	Oth Rev-Reconnection Charges	JE	30903240	KY CIS POST GL BATCH	-4,394.00
515100	12	11/5/2009	Purch Power P	EE	3967765	KENTUCKY UTILITIES COMPANY	12,238.83
520100	13	11/5/2009	M & S Oper WT	CC	6497	HACH COMPANY	175.78
520100	16	11/5/2009	M & S Oper AG	CC	6497	W W GRAINGER	266.15
520100	14	11/5/2009	M & S Oper TD	CC	6497	SCOTT GROSS COMPANY-NEWTO	1,331.50
535000	15	11/5/2009	Contr Svc-Other Oper CA	CC	6497	KEN TYSON PLUMBING	126.00
535000	16	11/5/2009	Contr Svc-Other Oper AG	CC	6497	LEXINGTON WINDOW CLEANING	925.00
535000	15	11/5/2009	Contr Svc-Other Oper CA	TC	30902729	Intelliwire	14.95
535000	16	11/5/2009	Contr Svc-Other Oper AG	TC	30902797	INSIGHT	192.91
535000	16	11/5/2009	Contr Svc-Other Oper AG	PV	42359936	Commonwealth Communications of	150.00
550000	16	11/5/2009	Trans Oper AG	CC	6497	SHELL OIL	603.91
570100	15	11/5/2009	Uncollectible Accounts	JE	30903240	KY CIS POST GL BATCH	-1,030.65
575000	14	11/5/2009	Misc Oper TD	CC	6497	NATIONAL WORKWEAR INC	736.45
575000	13	11/5/2009	Misc Oper WT	CC	6497	WAL-MART	738.09
575000	16	11/5/2009	Misc Oper AG	CC	6506	KROGER	29.21
575280	16	11/5/2009	Dues/Membership Deduct	CC	6497	AMER SOC CIVIL ENGINEERS	225.00
575320	13	11/5/2009	Electricity WT	EE	3968474	KENTUCKY UTILITIES COMPANY	11.04
575350	16	11/5/2009	Meals Deduct	CC	6497	PENN STATION TODDS	530.98
575545	13	11/5/2009	Lab Supplies WT	CC	6497	ART GUILD BINDERS	961.92
575620	13	11/5/2009	Office & Admin Supplies WT	CC	6497	OFFICEMAX CT IN	355.32
575620	16	11/5/2009	Office & Admin Supplies AG	CC	6497	OFFICEMAX CT IN	392.48
575620	14	11/5/2009	Office & Admin Supplies TD	CC	6497	LASER IMAGES PRINT MANAGE	1,930.53
575740	15	11/5/2009	Telephone CA	TC	30902768	Windstream	66.94
575740	15	11/5/2009	Telephone CA	TC	30902769	Windstream	48.88
575741	13	11/5/2009	Cell Phone WT	CC	6497	W W GRAINGER	6.19
575741	13	11/5/2009	Cell Phone WT	TC	30902788	Cingular Wireless	54.73
575741	16	11/5/2009	Cell Phone AG	TC	30902788	Cingular Wireless	211.78
575820	13	11/5/2009	Uniforms WT	CC	6497	UFIRST LAUNDRY SVCS	123.22
575820	14	11/5/2009	Uniforms TD	CC	6497	UFIRST LAUNDRY SVCS	135.68
620000	21	11/5/2009	Mat and Sup Maint SS	CC	6497	LOWES	21.02
620000	23	11/5/2009	Mat and Sup Maint WT	CC	6497	LINEX OF KY LLC	148.35
620000	24	11/5/2009	Mat and Sup Maint TD	CC	6497	USA BLUE BOOK	1,586.29
620000	24	11/5/2009	Mat and Sup Maint TD	OV	10282298	Vestal Manufacturing - PO/REMI	5,074.65
635000	26	11/5/2009	Contr Svc-Other Maint AG	CC	6497	UFIRST LAUNDRY SVCS	82.04
675000	24	11/5/2009	Misc Maint TD	CC	6497	SCOTT GROSS COMPANY-NEWTO	429.30
675000	23	11/5/2009	Misc Maint WT	CC	6497	LOWES	511.48
675650	24	11/5/2009	Paving/Backfill TD	CC	6497	THE HOME DEPOT	21.03
401110		11/6/2009	Res Sales Billed	JE	30903270	KY CIS POST GL BATCH	-110,886.49
401210		11/6/2009	Com Sales Billed	JE	30903270	KY CIS POST GL BATCH	-140,514.98
401310		11/6/2009	Ind Sales Billed	JE	30903270	KY CIS POST GL BATCH	-7,597.64
401450		11/6/2009	Priv Fire Billed	JE	30903270	KY CIS POST GL BATCH	-69.56
401510		11/6/2009	Pub Auth Billed	JE	30903270	KY CIS POST GL BATCH	-34,244.91
401610		11/6/2009	SFR Billed	JE	30903270	KY CIS POST GL BATCH	-68,403.13
403103		11/6/2009	Oth Rev-Collect for Others	PS	42360808	Verna Hills Neighborhood Assoc	-196.87
403104		11/6/2009	Oth Rev-NSF Check Charge	JE	30903270	KY CIS POST GL BATCH	-36.00
403105		11/6/2009	Oth Rev-App/Initiate Serv Fee	JE	30903270	KY CIS POST GL BATCH	-1,846.00
403107		11/6/2009	Oth Rev-Reconnection Charges	JE	30903270	KY CIS POST GL BATCH	-2,210.00
501200	2410	11/6/2009	Labor Maint TD Struct & Imp	T2	35315	Payroll Labor Distribution	147.03



ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
501200	24	11/6/2009	Labor Maint TD	T2	35315	Payroll Labor Distribution	408.04
501200	2405	11/6/2009	Labor Maint TD Super/Eng	T2	35315	Payroll Labor Distribution	531.03
501200	2415	11/6/2009	Labor Maint TD Dist Res	T2	35315	Payroll Labor Distribution	726.72
501200	2305	11/6/2009	Labor Maint WT Super/Eng	T2	35315	Payroll Labor Distribution	896.13
501200	23	11/6/2009	Labor Maint WT	T2	35315	Payroll Labor Distribution	2,305.07
501200	2435	11/6/2009	Labor Maint TD Meters	T2	35315	Payroll Labor Distribution	2,799.01
501200	15	11/6/2009	Labor Oper CA	T2	35315	Payroll Labor Distribution	3,053.88
501200	22	11/6/2009	Labor Maint P	T2	35315	Payroll Labor Distribution	3,429.21
501200	1405	11/6/2009	Labor Oper TD Super/Eng	T2	35315	Payroll Labor Distribution	5,577.58
501200	1415	11/6/2009	Labor Oper TD Lines	T2	35315	Payroll Labor Distribution	8,357.39
501200	2440	11/6/2009	Labor Maint TD Hydrants	T2	35315	Payroll Labor Distribution	8,401.21
501200	1520	11/6/2009	Labor Oper CA Cust Serv	T2	35315	Payroll Labor Distribution	9,089.46
501200	2420	11/6/2009	Labor Maint TD Mains	T2	35315	Payroll Labor Distribution	9,733.58
501200	2430	11/6/2009	Labor Maint TD Services	T2	35315	Payroll Labor Distribution	10,274.29
501200	1510	11/6/2009	Labor Oper CA Mtr Read	T2	35315	Payroll Labor Distribution	17,035.85
501200	1305	11/6/2009	Labor Oper WT Super/Eng	T2	35315	Payroll Labor Distribution	21,526.57
501200	1420	11/6/2009	Labor Oper TD Meter	T2	35315	Payroll Labor Distribution	30,338.68
501200	13	11/6/2009	Labor Oper WT	T2	35315	Payroll Labor Distribution	30,703.49
501200	16	11/6/2009	Labor Oper AG	T2	35315	Payroll Labor Distribution	36,368.28
501200	14	11/6/2009	Labor Oper TD	T2	35315	Payroll Labor Distribution	39,591.02
501200	13	11/6/2009	Labor Oper WT	T3	35316	Actual Burden Journal Entries	24.00
501210	2420	11/6/2009	Labor NS OT TD Mains	T2	35315	Payroll Labor Distribution	234.76
501210	2430	11/6/2009	Labor NS OT TD Services	T2	35315	Payroll Labor Distribution	295.62
501210	1415	11/6/2009	Labor NS OT TD Lines	T2	35315	Payroll Labor Distribution	652.56
501210	1420	11/6/2009	Labor NS OT TD Meter	T2	35315	Payroll Labor Distribution	653.17
501210	14	11/6/2009	Labor NS OT TD	T2	35315	Payroll Labor Distribution	760.14
501210	1305	11/6/2009	Labor NS OT WT Super/Eng	T2	35315	Payroll Labor Distribution	1,166.46
501210	1520	11/6/2009	Labor NS OT CA Cust Serv	T2	35315	Payroll Labor Distribution	1,595.43
501210	1510	11/6/2009	Labor NS OT CA Mtr Read	T2	35315	Payroll Labor Distribution	1,953.26
501210	13	11/6/2009	Labor NS OT WT	T2	35315	Payroll Labor Distribution	2,557.96
501711		11/6/2009	IP-Off-Annual-P/R JE	T3	35316	Actual Burden Journal Entries	10,805.72
504100	1	11/6/2009	Group Insurance - Cap Credits	T1	35314	Payroll Disbursement Entries	-36,925.91
504100	16	11/6/2009	Group Ins Oper AG	T1	35314	Payroll Disbursement Entries	-9,061.46
504100	16	11/6/2009	Group Ins Oper AG	T3	35316	Actual Burden Journal Entries	2,074.74
504100	1	11/6/2009	Group Insurance - Cap Credits	T3	35316	Actual Burden Journal Entries	30,897.13
505100	1	11/6/2009	PBOP Cap Credits	T1	35314	Payroll Disbursement Entries	-49,944.23
505100	1	11/6/2009	PBOP Cap Credits	T3	35316	Actual Burden Journal Entries	42,130.78
506100	1	11/6/2009	Pension - Cap Credits	T1	35314	Payroll Disbursement Entries	-72,529.29
506100	1	11/6/2009	Pension - Cap Credits	T3	35316	Actual Burden Journal Entries	61,182.57
507100	16	11/6/2009	401k Oper AG	T3	35316	Actual Burden Journal Entries	4,165.20
508101	16	11/6/2009	DCP Oper AG	T3	35316	Actual Burden Journal Entries	3,971.68
508102	16	11/6/2009	Retiree Med Oper AG	T3	35316	Actual Burden Journal Entries	798.14
510100	11	11/6/2009	Purchased Water-Outside	PV	42360781	Georgetown Municipal Water & S	10.21
510100	11	11/6/2009	Purchased Water-Outside	PV	42360790	Georgetown Municipal Water & S	9.33
515100	12	11/6/2009	Purch Power P	EE	3971784	KENTUCKY UTILITIES COMPANY	2,604.52
518000	13	11/6/2009	Chemicals WT	PV	42360824	Brenntag Mid South Inc - All U	-.03
520100	16	11/6/2009	M & S Oper AG	PV	42360765	Insight Direct (Peripherals) -	200.09
520100	16	11/6/2009	M & S Oper AG	PV	42360766	Insight Direct (Peripherals) -	341.07
520100	16	11/6/2009	M & S Oper AG	PV	42360784	Insight Direct (Peripherals) -	157.77
520100	16	11/6/2009	M & S Oper AG	PV	42360793	Yale Kentuckiana Inc	34.45
520100	16	11/6/2009	M & S Oper AG	PV	42360794	Grainger - ALL USE REMIT	327.73
520100	16	11/6/2009	M & S Oper AG	PV	42360811	Grainger - ALL USE REMIT	78.31
520100	16	11/6/2009	M & S Oper AG	PV	42360844	Media Library Inc-PO/REMIT	200.00
520100	14	11/6/2009	M & S Oper TD	PV	42360863	E H Wachs Co	804.29
535000	16	11/6/2009	Contr Svc-Other Oper AG	PV	42360768	Laser Images Inc - PO/REMIT	143.10
535000	14	11/6/2009	Contr Svc-Other Oper TD	PV	42360778	Cobb, Rodney	589.00
535000	14	11/6/2009	Contr Svc-Other Oper TD	PV	42360779	Cobb, Rodney	1,076.00
535000	16	11/6/2009	Contr Svc-Other Oper AG	PV	42360782	Randy Walker Electric-PO/REMIT	370.39
535000	16	11/6/2009	Contr Svc-Other Oper AG	PV	42360783	Kentucky Underground Storage I	186.00
535000	13	11/6/2009	Contr Svc-Other Oper WT	PV	42360785	Siemens Water Technologies Cor	500.67
541400	16	11/6/2009	Rents-Equipment Oper AG	PV	42360856	Neopost Leasing	213.33
550000	1	11/6/2009	Trans - Cap Credits	T1	35314	Payroll Disbursement Entries	-20,114.20
550000	1	11/6/2009	Trans - Cap Credits	T3	35316	Actual Burden Journal Entries	16,830.27
550000	16	11/6/2009	Trans Oper AG	PV	42360813	Grainger - ALL USE REMIT	20.73
558000	1	11/6/2009	Ins Work Comp Cap Credits	T1	35314	Payroll Disbursement Entries	-6,304.39
558000	1	11/6/2009	Ins Work Comp Cap Credits	T3	35316	Actual Burden Journal Entries	5,275.11
568010	16	11/6/2009	Water Res Conservation	PV	42360842	WLXG-AM WGKS-FM WCDA-FM	260.00
568010	16	11/6/2009	Water Res Conservation	PV	42360843	WLXG-AM WGKS-FM WCDA-FM	240.00
570100	15	11/6/2009	Uncollectible Accounts	JE	30903270	KY CIS POST GL BATCH	-148.34
575000	16	11/6/2009	Misc Oper AG	OV	10282452	US Pipe & Foundry Co LLC - PO	80.64
575000	16	11/6/2009	Misc Oper AG	PV	42360767	Insight Direct (Peripherals) -	266.75
575000	14	11/6/2009	Misc Oper TD	PV	42360794	Grainger - ALL USE REMIT	425.11
575000	14	11/6/2009	Misc Oper TD	PV	42360811	Grainger - ALL USE REMIT	519.66
575000	14	11/6/2009	Misc Oper TD	PV	42360812	Grainger - ALL USE REMIT	572.40
575000	16	11/6/2009	Misc Oper AG	PV	42360861	Neptune Technology - ALL USE R	67.10
575000	14	11/6/2009	Misc Oper TD	PV	42360876	USA Blue Book	126.86
575000	14	11/6/2009	Misc Oper TD	PV	42360877	Grainger - ALL USE REMIT	241.54
575000	14	11/6/2009	Misc Oper TD	PV	42360878	Grainger - ALL USE REMIT	36.03
575002	16	11/6/2009	Misc General Office	PV	42360853	Lexington Herald Leader Co	188.55
575030	16	11/6/2009	Advertising	PV	42360848	Lane Communications Group	3,650.00
575220	16	11/6/2009	Community Relations	PV	42360847	Identity Links Inc	235.26
575220	16	11/6/2009	Community Relations	PV	42360852	Kentucky Cty Judge Exec Assoc-	807.00
575275	16	11/6/2009	Discounts Available	PK	62057873	US Pipe & Foundry Co - REMIT	-2.94
575275	16	11/6/2009	Discounts Available	PK	62057892	Mueller Co - ALL USE PO/REMIT	-128.34

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
575275	16	11/6/2009	Discounts Available	PK	62057900	Ferguson SAC - ALL USE REMIT	-10.14
575280	16	11/6/2009	Dues/Membership Deduct	PV	42360845	Winchester Clark County-PO/REM	500.00
575320	14	11/6/2009	Electricity TD	EE	3971779	KENTUCKY UTILITIES COMPANY	12.49
575320	14	11/6/2009	Electricity TD	EE	3972599	KENTUCKY UTILITIES COMPANY	18.93
575320	14	11/6/2009	Electricity TD	PV	42360777	KY Utilities	14.05
575340	16	11/6/2009	Employee Expenses AG	T3	35316	Actual Burden Journal Entries	131.80
575500	14	11/6/2009	Janitorial TD	PV	42360780	Cobb, Rodney	266.00
575625	16	11/6/2009	Overnight Shipping AG	PV	42360786	United Parcel Service	167.72
575625	16	11/6/2009	Overnight Shipping AG	PV	42360787	United Parcel Service	190.63
575625	13	11/6/2009	Overnight Shipping WT	PV	42360788	United Parcel Service	63.10
575711	16	11/6/2009	Add'l Security Costs AG	PV	42360837	Murray Guard Inc-PO/REMIT	715.20
575711	16	11/6/2009	Add'l Security Costs AG	PV	42360838	Murray Guard Inc-PO/REMIT	2,668.64
575711	16	11/6/2009	Add'l Security Costs AG	PV	42360839	Murray Guard Inc-PO/REMIT	715.20
575711	16	11/6/2009	Add'l Security Costs AG	PV	42360841	Murray Guard Inc-PO/REMIT	2,661.88
575780	11	11/6/2009	Trash Removal SS	PV	42360666	Allied Waste Services #993	187.83
620000	21	11/6/2009	Mat and Sup Maint SS	PV	42360779	Cobb, Rodney	354.91
620000	24	11/6/2009	Mat and Sup Maint TD	PV	42360816	US Pipe & Foundry Co - REMIT	156.03
620000	24	11/6/2009	Mat and Sup Maint TD	PV	42360835	Ferguson SAC - ALL USE REMIT	81.62
620000	24	11/6/2009	Mat and Sup Maint TD	PV	42360836	Ferguson SAC - ALL USE REMIT	2,411.19
620000	24	11/6/2009	Mat and Sup Maint TD	PV	42360871	Lexington Quarry Co	540.67
635000	26	11/6/2009	Contr Svc-Other Maint AG	PV	42360854	Stephen Hillenmeyer Landscape	1,135.84
675000	26	11/6/2009	Misc Maint AG	PV	42360776	Xerox Corp- REMIT	237.10
675000	23	11/6/2009	Misc Maint WT	PV	42360789	Grainger - ALL USE REMIT	1,841.03
675000	24	11/6/2009	Misc Maint TD	PV	42360864	Saf ti co Inc - PO/REMIT	93.28
675000	24	11/6/2009	Misc Maint TD	PV	42360865	Signal Boards Inc - REMIT	47.70
675000	24	11/6/2009	Misc Maint TD	PV	42360867	Saf ti co Inc - PO/REMIT	131.44
675000	21	11/6/2009	Misc Maint SS	PV	42360868	Signal Boards Inc - REMIT	143.10
675650	24	11/6/2009	Paving/Backfill TD	PV	42360858	HG Wilson & Sons Contractors I	2,201.90
685325		11/6/2009	FICA	T3	35316	Actual Burden Journal Entries	17,971.98
716121		11/6/2009	M&J Expenses-Outside	T2	35315	Payroll Labor Distribution	631.01
716121		11/6/2009	M&J Expenses-Outside	T3	35316	Actual Burden Journal Entries	272.90
760100		11/6/2009	Donations Deduct	PV	42360849	News-Herald Owenton	225.00
760200		11/6/2009	Other Income Deductions	PV	42360851	Dry Stone Conservancy	1,500.00
520100	16	11/7/2009	M & S Oper AG	ST	30903252	SABRIX NO TAX CHARGED ACR	12.00
575000	14	11/7/2009	Misc Oper TD	ST	30903252	SABRIX NO TAX CHARGED ACR	5.18
575002	16	11/7/2009	Misc General Office	ST	30903252	SABRIX NO TAX CHARGED ACR	11.31
575220	16	11/7/2009	Community Relations	ST	30903252	SABRIX NO TAX CHARGED ACR	14.12
675000	26	11/7/2009	Misc Maint AG	ST	30903247	SABRIX VENDOR TAX COMPARE	12.14
401110		11/9/2009	Res Sales Billed	JE	30903350	KY CIS POST GL BATCH	-140,498.27
401210		11/9/2009	Com Sales Billed	JE	30903350	KY CIS POST GL BATCH	-56,891.25
401310		11/9/2009	Ind Sales Billed	JE	30903350	KY CIS POST GL BATCH	-13,378.10
401510		11/9/2009	Pub Auth Billed	JE	30903350	KY CIS POST GL BATCH	-6,991.12
402510		11/9/2009	Pub Auth WW Svc Billed	JE	30903350	KY CIS POST GL BATCH	-362.75
403103		11/9/2009	Oth Rev-Collect for Others	RI	10136435	Sadievville City of - REMIT	-191.18
403103		11/9/2009	Oth Rev-Collect for Others	RI	10136436	Lexington-Fayette Div Of Rev P	-93,120.85
403103		11/9/2009	Oth Rev-Collect for Others	PS	42361720	Treehaven II LLC	-245.67
403104		11/9/2009	Oth Rev-NSF Check Charge	JE	30903350	KY CIS POST GL BATCH	-144.00
403105		11/9/2009	Oth Rev-App/Initiate Serv Fee	JE	30903350	KY CIS POST GL BATCH	-3,692.00
403107		11/9/2009	Oth Rev-Reconnection Charges	JE	30903350	KY CIS POST GL BATCH	-3,718.00
570100	15	11/9/2009	Uncollectible Accounts	JE	30903350	KY CIS POST GL BATCH	-125.88
575275	16	11/9/2009	Discounts Available	PK	62057910	USA Blue Book	-1.27
575275	16	11/9/2009	Discounts Available	PK	62057911	US Pipe & Foundry Co - REMIT	-200.65
575625	16	11/9/2009	Overnight Shipping AG	PV	42361879	United Parcel Service	163.88
620000	21	11/9/2009	Mat and Sup Maint SS	OV	10282565	Neptune Technology Inc - PO ON	2,915.00
620000	21	11/9/2009	Mat and Sup Maint SS	OV	10282566	Neptune Technology Inc - PO ON	11,130.00
715111		11/9/2009	M&J Revenues-Outside	RI	10136413	Cleverger, Dennis	-527.90
401110		11/10/2009	Res Sales Billed	JE	30903417	KY CIS POST GL BATCH	-22,603.75
401210		11/10/2009	Com Sales Billed	JE	30903417	KY CIS POST GL BATCH	-14,924.60
401310		11/10/2009	Ind Sales Billed	JE	30903417	KY CIS POST GL BATCH	-997.04
401510		11/10/2009	Pub Auth Billed	JE	30903417	KY CIS POST GL BATCH	-10,696.28
401710		11/10/2009	Misc Sales Billed	JE	30903417	KY CIS POST GL BATCH	-56.45
403104		11/10/2009	Oth Rev-NSF Check Charge	JE	30903417	KY CIS POST GL BATCH	-24.00
403105		11/10/2009	Oth Rev-App/Initiate Serv Fee	JE	30903417	KY CIS POST GL BATCH	-26.00
403107		11/10/2009	Oth Rev-Reconnection Charges	JE	30903417	KY CIS POST GL BATCH	-286.00
501200	16	11/10/2009	Labor Oper AG	RI	10136205	Moore, David M.	-568.53
515100	13	11/10/2009	Purch Power WT	EE	3974992	KENTUCKY UTILITIES COMPANY	4,556.70
515100	14	11/10/2009	Purch Power TD	EE	3975019	KENTUCKY UTILITIES COMPANY	102.53
515100	13	11/10/2009	Purch Power WT	EE	3977176	OWEN ELECTRIC COOP INC	17.72
515100	13	11/10/2009	Purch Power WT	EE	3977186	OWEN ELECTRIC COOP INC	4,673.89
515100	14	11/10/2009	Purch Power TD	EE	3977191	OWEN ELECTRIC COOP INC	34.25
535000	15	11/10/2009	Contr Svc-Other Oper CA	TC	30903312	Language Services	1,067.20
535000	15	11/10/2009	Contr Svc-Other Oper CA	TC	30903330	Language Line Services	170.65
570100	15	11/10/2009	Uncollectible Accounts	JE	30903417	KY CIS POST GL BATCH	-83.85
575275	16	11/10/2009	Discounts Available	PK	62057929	Ferguson SAC - ALL USE REMIT	-45.49
575320	13	11/10/2009	Electricity WT	EE	3975006	KENTUCKY UTILITIES COMPANY	13.09
575741	14	11/10/2009	Cell Phone TD	TC	30903329	Verizon Wireless	805.31
620000	24	11/10/2009	Mat and Sup Maint TD	IR	567105	Inventory Return	-52.22
620000	24	11/10/2009	Mat and Sup Maint TD	IR	567111	Inventory Return	-54.63
620000	24	11/10/2009	Mat and Sup Maint TD	IR	567114	Inventory Return	-60.56
620000	24	11/10/2009	Mat and Sup Maint TD	IR	567122	Inventory Return	-21.86
620000	24	11/10/2009	Mat and Sup Maint TD	IR	567123	Inventory Return	-35.64
620000	24	11/10/2009	Mat and Sup Maint TD	IR	567125	Inventory Return	-955.43
620000	24	11/10/2009	Mat and Sup Maint TD	IR	567131	Inventory Return	-61.40
620000	24	11/10/2009	Mat and Sup Maint TD	IR	567132	Inventory Return	-56.92

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
620000	24	11/10/2009	Mat and Sup Maint TD	IR	567134	Inventory Return	-76.07
620000	24	11/10/2009	Mat and Sup Maint TD	IR	567137	Inventory Return	-109.85
716121		11/10/2009	M&J Expenses-Outside	II	567106	Inventory Issue-Stk E & D	52.22
716121		11/10/2009	M&J Expenses-Outside	II	567109	Inventory Issue-Stk E & D	54.63
716121		11/10/2009	M&J Expenses-Outside	II	567117	Inventory Issue-Stk E & D	60.56
716121		11/10/2009	M&J Expenses-Outside	II	567119	Inventory Issue-Stk E & D	21.86
716121		11/10/2009	M&J Expenses-Outside	II	567124	Inventory Issue-Stk E & D	35.64
716121		11/10/2009	M&J Expenses-Outside	II	567130	Inventory Issue-Stk E & D	61.40
716121		11/10/2009	M&J Expenses-Outside	II	567133	Inventory Issue-Stk E & D	56.92
716121		11/10/2009	M&J Expenses-Outside	II	567135	Inventory Issue-Stk E & D	76.07
401110		11/11/2009	Res Sales Billed	JE	30903715	KY CIS POST GL BATCH	-326,550.82
401210		11/11/2009	Com Sales Billed	JE	30903715	KY CIS POST GL BATCH	-112,681.03
401510		11/11/2009	Pub Auth Billed	JE	30903715	KY CIS POST GL BATCH	-12,345.07
401710		11/11/2009	Misc Sales Billed	JE	30903715	KY CIS POST GL BATCH	-172.44
402110		11/11/2009	Dom WW Serv Billed	JE	30903715	KY CIS POST GL BATCH	-20.75
402210		11/11/2009	Com WW Serv Billed	JE	30903715	KY CIS POST GL BATCH	-1,658.51
403104		11/11/2009	Oth Rev-NSF Check Charge	JE	30903715	KY CIS POST GL BATCH	-132.00
403105		11/11/2009	Oth Rev-App/Initiate Serv Fee	JE	30903715	KY CIS POST GL BATCH	-6,630.00
403107		11/11/2009	Oth Rev-Reconnection Charges	JE	30903715	KY CIS POST GL BATCH	-6,422.00
511100	13	11/11/2009	Waste Disposal Exp WT	PV	42364395	Bonded Chemicals Inc-REMIT	153.59
515100	12	11/11/2009	Purch Power P	EE	3977819	CLARK ENERGY COOP	812.66
515100	14	11/11/2009	Purch Power TD	EE	3978070	KU	30.70
515100	12	11/11/2009	Purch Power P	EE	3979431	KU	35.11
515100	14	11/11/2009	Purch Power TD	EE	3979439	KU	30.78
515100	14	11/11/2009	Purch Power TD	EE	3979463	KU	22.98
515100	14	11/11/2009	Purch Power TD	EE	3979469	KU	122.35
515100	14	11/11/2009	Purch Power TD	EE	3979476	KU	38.64
515100	14	11/11/2009	Purch Power TD	EE	3979482	KU	42.07
570100	15	11/11/2009	Uncollectible Accounts	JE	30903715	KY CIS POST GL BATCH	-92.07
575000	16	11/11/2009	Misc Oper AG	OV	10282728	US Pipe & Foundry Co LLC - PO	18.28
575000	16	11/11/2009	Misc Oper AG	PV	42364326	US Pipe & Foundry Co - REMIT	1.65
575000	16	11/11/2009	Misc Oper AG	PV	42364328	US Pipe & Foundry Co - REMIT	16.93
575200	15	11/11/2009	Collection Agencies CA	PV	42364670	Penn Credit Corp	-8.06
575275	16	11/11/2009	Discounts Available	PK	62057932	US Pipe & Foundry Co - REMIT	-1,012.50
575275	16	11/11/2009	Discounts Available	PK	62057936	Powerseal Pipeline Products Co	-44.32
575275	16	11/11/2009	Discounts Available	PK	62057938	JCM Industries Inc	-47.08
575275	16	11/11/2009	Discounts Available	PK	62057939	Mueller Co - ALL USE PO/REMIT	-386.64
575275	16	11/11/2009	Discounts Available	PK	62057940	AY McDonald Mfg Co	-26.41
575320	14	11/11/2009	Electricity TD	EE	3978074	KU	23.80
575320	14	11/11/2009	Electricity TD	EE	3979449	KU	142.85
575480	14	11/11/2009	Heat - Oil/Gas TD	EE	3977621	CLARK ENERGY COOP	10.07
575480	14	11/11/2009	Heat - Oil/Gas TD	EE	3977625	CLARK ENERGY COOP	6.74
620000	24	11/11/2009	Mat and Sup Maint TD	IR	567142	Inventory Return	-23.60
620000	24	11/11/2009	Mat and Sup Maint TD	IR	567144	Inventory Return	-62.76
620000	24	11/11/2009	Mat and Sup Maint TD	IR	567145	Inventory Return	-188.18
620000	24	11/11/2009	Mat and Sup Maint TD	IR	567148	Inventory Return	-109.27
620000	24	11/11/2009	Mat and Sup Maint TD	IR	567149	Inventory Return	-83.96
716121		11/11/2009	M&J Expenses-Outside	II	567141	Inventory Issue-Stk E & D	23.60
716121		11/11/2009	M&J Expenses-Outside	II	567147	Inventory Issue-Stk E & D	109.27
401110		11/12/2009	Res Sales Billed	JE	30903836	KY CIS POST GL BATCH	-110,078.54
401210		11/12/2009	Com Sales Billed	JE	30903836	KY CIS POST GL BATCH	-42,429.40
401310		11/12/2009	Ind Sales Billed	JE	30903836	KY CIS POST GL BATCH	-4,624.99
401450		11/12/2009	Priv Fire Billed	JE	30903836	KY CIS POST GL BATCH	107.59
401510		11/12/2009	Pub Auth Billed	JE	30903836	KY CIS POST GL BATCH	-6,555.64
401710		11/12/2009	Misc Sales Billed	JE	30903836	KY CIS POST GL BATCH	-610.73
402110		11/12/2009	Dom WW Serv Billed	JE	30903836	KY CIS POST GL BATCH	-176.52
403105		11/12/2009	Oth Rev-App/Initiate Serv Fee	JE	30903836	KY CIS POST GL BATCH	-2,028.00
403107		11/12/2009	Oth Rev-Reconnection Charges	JE	30903836	KY CIS POST GL BATCH	-2,782.00
501200	16	11/12/2009	Labor Oper AG	RI	10136357	Moore, David M.	-520.25
501200	16	11/12/2009	Labor Oper AG	RI	10136363	Arvin, William P.	-65.00
515100	14	11/12/2009	Purch Power TD	EE	3979457	KU	59.78
515100	12	11/12/2009	Purch Power P	EE	3980102	KU	560.82
520100	12	11/12/2009	M & S Oper P	CC	6520	W W GRAINGER	58.36
520100	13	11/12/2009	M & S Oper WT	CC	6520	W W GRAINGER	155.01
520100	16	11/12/2009	M & S Oper AG	CC	6520	GROTT LOCKSMITH CENTER	632.54
520100	14	11/12/2009	M & S Oper TD	CC	6520	ADVANCE AUTO PARTS	2,756.54
533000	16	11/12/2009	Contr Svc-Legal Oper AG	PV	42365117	Stoll Keenon Ogden PLLC-PO/REM	2,516.08
533000	16	11/12/2009	Contr Svc-Legal Oper AG	PV	42365129	Stoll Keenon Ogden PLLC-PO/REM	5,381.50
535000	15	11/12/2009	Contr Svc-Other Oper CA	CC	6520	POP A LOCK OF LEXINGTON	45.00
535000	14	11/12/2009	Contr Svc-Other Oper TD	CC	6520	ORKIN, INC	65.79
535001	15	11/12/2009	Contr Svc-Temp Empl Oper CA	PV	42365132	Volt Services Group	556.00
550000	16	11/12/2009	Trans Oper AG	CC	6520	SHELL OIL	748.49
570100	15	11/12/2009	Uncollectible Accounts	JE	30903836	KY CIS POST GL BATCH	-393.48
575000	14	11/12/2009	Misc Oper TD	CC	6520	NATIONAL WORKWEAR INC	111.30
575000	15	11/12/2009	Misc Oper CA	CC	6520	WAL-MART	167.43
575000	13	11/12/2009	Misc Oper WT	CC	6520	CENTRAL EQUIPMENT CO INC	246.81
575000	16	11/12/2009	Misc Oper AG	CC	6520	FTD KREATIONS BY KAREN	247.78
575000	16	11/12/2009	Misc Oper AG	OV	10282942	US Pipe & Foundry Co LLC - PO	21.64
575000	16	11/12/2009	Misc Oper AG	PV	42365487	US Pipe & Foundry Co - REMIT	-2.94
575000	16	11/12/2009	Misc Oper AG	PV	42365495	US Pipe & Foundry Co - REMIT	.04
575275	16	11/12/2009	Discounts Available	PK	62057951	Mueller Co - ALL USE PO/REMIT	-9.46
575320	14	11/12/2009	Electricity TD	EE	3980097	KU	12.14
575340	16	11/12/2009	Employee Expenses AG	CC	6520	AMEXFEE	447.90
575340	16	11/12/2009	Employee Expenses AG	PS	42365573	Kentucky State Treasurer-REMIT	90.00

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
575342	16	11/12/2009	Empl Exp Conf/Registration AG	CC	6520	KENTUCKY CHAMBER OF CO	99.00
575342	16	11/12/2009	Empl Exp Conf/Registration AG	CC	6529	KENTUCKY ASSOCIATION OF C	425.00
575350	16	11/12/2009	Meals Deduct	CC	6520	LONG JOHN SILVERS #	262.16
575350	16	11/12/2009	Meals Deduct	CC	6529	COSI RESTAURANT	13.97
575545	13	11/12/2009	Lab Supplies WT	CC	6520	HACH COMPANY	100.12
575620	15	11/12/2009	Office & Admin Supplies CA	CC	6520	SAVE A LOT	28.40
575620	14	11/12/2009	Office & Admin Supplies TD	CC	6520	DOLLAR-GENERAL	144.37
575625	16	11/12/2009	Overnight Shipping AG	PV	42364983	United Parcel Service	27.40
575625	16	11/12/2009	Overnight Shipping AG	PV	42364987	United Parcel Service	38.24
575625	16	11/12/2009	Overnight Shipping AG	PV	42365095	United Parcel Service	147.19
575625	16	11/12/2009	Overnight Shipping AG	PV	42365109	United Parcel Service	249.67
575740	15	11/12/2009	Telephone CA	TC	30903521	AT&T	1,697.04
575740	14	11/12/2009	Telephone TD	TC	30903617	Cincinnati Bell	18.75
575741	16	11/12/2009	Cell Phone AG	CC	6520	VERIZON WRLS M4911-	10.32
575741	13	11/12/2009	Cell Phone WT	TC	30903654	NEXTEL	3.30
575741	16	11/12/2009	Cell Phone AG	TC	30903654	NEXTEL	83.73
575780	11	11/12/2009	Trash Removal SS	PV	42364981	Allied Waste Services #993	464.22
575820	13	11/12/2009	Uniforms WT	CC	6520	UFIRST LAUNDRY SVCS	90.29
620000	21	11/12/2009	Mat and Sup Maint SS	CC	6520	UNITED RENTALS	435.10
620000	23	11/12/2009	Mat and Sup Maint WT	CC	6520	SALVAGE BUILDING MATERIAL	604.20
620000	23	11/12/2009	Mat and Sup Maint WT	PV	42364994	Industrial Controls Distributo	1,644.33
635000	26	11/12/2009	Contr Svc-Other Maint AG	CC	6520	UFIRST LAUNDRY SVCS	82.04
675000	23	11/12/2009	Misc Maint WT	CC	6520	FISHER SCI ATL	338.47
675000	24	11/12/2009	Misc Maint TD	PV	42365138	Scott Gross Co Inc	858.60
675000	24	11/12/2009	Misc Maint TD	PV	42365141	Signal Boards Inc - REMIT	47.70
760100		11/12/2009	Donations Deduct	PS	42365036	Math Counts-PO/REMIT	250.00
401110		11/13/2009	Res Sales Billed	JE	30903888	KY CIS POST GL BATCH	-93,931.68
401210		11/13/2009	Com Sales Billed	JE	30903888	KY CIS POST GL BATCH	-36,423.09
401510		11/13/2009	Pub Auth Billed	JE	30903888	KY CIS POST GL BATCH	-5,926.27
402110		11/13/2009	Dom WW Serv Billed	JE	30903888	KY CIS POST GL BATCH	-4.61
403104		11/13/2009	Oth Rev-NSF Check Charge	JE	30903888	KY CIS POST GL BATCH	-24.00
403105		11/13/2009	Oth Rev-App/Initiate Serv Fee	JE	30903888	KY CIS POST GL BATCH	-3,458.00
403107		11/13/2009	Oth Rev-Reconnection Charges	JE	30903888	KY CIS POST GL BATCH	-4,160.00
403198		11/13/2009	Oth Rev-Misc Service Rev	RI	10136401	Kentucky American Northern	-260.00
403198		11/13/2009	Oth Rev-Misc Service Rev	RI	10136402	Kentucky American Northern	-50.00
504620	16	11/13/2009	Employee Physical Exam AG	PV	42366002	BaptistWorx Business Office	255.00
520100	16	11/13/2009	M & S Oper AG	PV	42365976	Baumann Paper-PO/REMIT	376.17
535000	13	11/13/2009	Contr Svc-Other Oper WT	PV	42365979	Siemens Water Technologies Cor	255.00
535000	13	11/13/2009	Contr Svc-Other Oper WT	PV	42365990	Siemens Water Technologies Cor	1,179.78
535000	14	11/13/2009	Contr Svc-Other Oper TD	PV	42365993	Christopher Excavating	900.00
535000	16	11/13/2009	Contr Svc-Other Oper AG	PV	42365993	Christopher Excavating	1,440.00
535000	13	11/13/2009	Contr Svc-Other Oper WT	PV	42365993	Christopher Excavating	6,210.00
535001	14	11/13/2009	Contr Svc-Temp Empl Oper TD	PV	42366000	Volt Services Group	117.16
535001	13	11/13/2009	Contr Svc-Temp Empl Oper WT	PV	42366000	Volt Services Group	970.78
535001	14	11/13/2009	Contr Svc-Temp Empl Oper TD	PV	42366001	Volt Services Group	117.16
535001	13	11/13/2009	Contr Svc-Temp Empl Oper WT	PV	42366001	Volt Services Group	853.62
536000	13	11/13/2009	Contr Svc-Lab Testing Oper WT	PV	42365980	Fouser Environmental Services	20.00
536000	13	11/13/2009	Contr Svc-Lab Testing Oper WT	PV	42365985	Fouser Environmental Services	467.00
536000	13	11/13/2009	Contr Svc-Lab Testing Oper WT	PV	42365986	Fouser Environmental Services	116.00
570100	15	11/13/2009	Uncollectible Accounts	JE	30903888	KY CIS POST GL BATCH	-359.89
575000	13	11/13/2009	Misc Oper WT	PV	42365991	USA Blue Book	88.29
575000	13	11/13/2009	Misc Oper WT	PV	42365992	USA Blue Book	80.97
575000	14	11/13/2009	Misc Oper TD	PV	42365997	Grainger - ALL USE REMIT	549.55
575000	14	11/13/2009	Misc Oper TD	PV	42365998	Grainger - ALL USE REMIT	85.86
575275	16	11/13/2009	Discounts Available	PK	62057961	US Pipe & Foundry Co - REMIT	-473.87
575275	16	11/13/2009	Discounts Available	PK	62057966	JCM Industries Inc	-5.48
575275	16	11/13/2009	Discounts Available	PK	62057967	Smith Blair Inc 120001 - REMIT	-24.11
575275	16	11/13/2009	Discounts Available	PK	62057968	Mueller Co - ALL USE PO/REMIT	-17.32
575275	16	11/13/2009	Discounts Available	PK	62057973	Ferguson SAC - ALL USE REMIT	-39.07
575420	15	11/13/2009	Forms CA	PV	42365774	Regulus Integrated Solutions L	2,053.56
575420	15	11/13/2009	Forms CA	PV	42365788	Regulus Integrated Solutions L	3,084.29
575500	13	11/13/2009	Janitorial WT	PV	42365993	Christopher Excavating	2,575.00
575545	13	11/13/2009	Lab Supplies WT	PV	42365981	Hach Co - PO/Remit	139.93
575620	14	11/13/2009	Office & Admin Supplies TD	PV	42365973	Contemporary Graphics	60.26
575625	16	11/13/2009	Overnight Shipping AG	PV	42365989	United Parcel Service	51.93
575780	11	11/13/2009	Trash Removal SS	PV	42365984	Allied Waste Services #993	202.83
575830	11	11/13/2009	Wtr & Waste Wtr Exp SS	PV	42365987	Kentucky American Water	3,541.22
620000	23	11/13/2009	Mat and Sup Maint WT	PV	42365978	United Rentals (GA) - REMIT	2,622.68
620000	21	11/13/2009	Mat and Sup Maint SS	PV	42365982	Living Waters Co - PO/REMIT	1,954.87
620000	21	11/13/2009	Mat and Sup Maint SS	PV	42365983	Living Waters Co - PO/REMIT	3,146.59
620000	23	11/13/2009	Mat and Sup Maint WT	PV	42365988	Airgas Mid America-REMIT	103.95
635000	26	11/13/2009	Contr Svc-Other Maint AG	PV	42365975	Orkin Exterminating Co - Lexin	50.98
675000	24	11/13/2009	Misc Maint TD	PV	42365966	Saf ti co Inc - PO/REMIT	119.78
675000	24	11/13/2009	Misc Maint TD	PV	42365968	Saf ti co Inc - PO/REMIT	117.66
675000	24	11/13/2009	Misc Maint TD	PV	42365970	Saf ti co Inc - PO/REMIT	79.50
675000	24	11/13/2009	Misc Maint TD	PV	42365971	Saf ti co Inc - PO/REMIT	127.20
675000	26	11/13/2009	Misc Maint AG	PV	42365977	Xerox Corp- REMIT	161.88
675650	24	11/13/2009	Paving/Backfill TD	PV	42365967	Signal Boards Inc - REMIT	47.70
575000	13	11/14/2009	Misc Oper WT	ST	30903871	SABRIX NO TAX CHARGED ACR	10.16
575545	13	11/14/2009	Lab Supplies WT	ST	30903871	SABRIX NO TAX CHARGED ACR	8.40
575620	14	11/14/2009	Office & Admin Supplies TD	ST	30903871	SABRIX NO TAX CHARGED ACR	3.62
675000	26	11/14/2009	Misc Maint AG	ST	30903872	SABRIX VENDOR TAX COMPARE	8.90
501200	2410	11/15/2009	Labor Maint TD Struct & Imp	T2	35464	Payroll Labor Distribution	21.96
501200	24	11/15/2009	Labor Maint TD	T2	35464	Payroll Labor Distribution	97.69

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
501200	2405	11/15/2009	Labor Maint TD Super/Eng	T2	35464	Payroll Labor Distribution	464.65
501200	2415	11/15/2009	Labor Maint TD Dist Res	T2	35464	Payroll Labor Distribution	795.26
501200	2305	11/15/2009	Labor Maint WT Super/Eng	T2	35464	Payroll Labor Distribution	1,393.98
501200	23	11/15/2009	Labor Maint WT	T2	35464	Payroll Labor Distribution	2,830.19
501200	22	11/15/2009	Labor Maint P	T2	35464	Payroll Labor Distribution	3,485.11
501200	2435	11/15/2009	Labor Maint TD Meters	T2	35464	Payroll Labor Distribution	3,742.40
501200	1405	11/15/2009	Labor Oper TD Super/Eng	T2	35464	Payroll Labor Distribution	3,784.06
501200	15	11/15/2009	Labor Oper CA	T2	35464	Payroll Labor Distribution	3,884.34
501200	2440	11/15/2009	Labor Maint TD Hydrants	T2	35464	Payroll Labor Distribution	7,995.97
501200	1415	11/15/2009	Labor Oper TD Lines	T2	35464	Payroll Labor Distribution	8,063.11
501200	2420	11/15/2009	Labor Maint TD Mains	T2	35464	Payroll Labor Distribution	8,239.39
501200	1520	11/15/2009	Labor Oper CA Cust Serv	T2	35464	Payroll Labor Distribution	10,035.02
501200	2430	11/15/2009	Labor Maint TD Services	T2	35464	Payroll Labor Distribution	11,663.41
501200	1510	11/15/2009	Labor Oper CA Mtr Read	T2	35464	Payroll Labor Distribution	17,160.51
501200	1305	11/15/2009	Labor Oper WT Super/Eng	T2	35464	Payroll Labor Distribution	23,483.43
501200	16	11/15/2009	Labor Oper AG	T2	35464	Payroll Labor Distribution	27,946.34
501200	1420	11/15/2009	Labor Oper TD Meter	T2	35464	Payroll Labor Distribution	28,582.27
501200	13	11/15/2009	Labor Oper WT	T2	35464	Payroll Labor Distribution	32,180.13
501200	14	11/15/2009	Labor Oper TD	T2	35464	Payroll Labor Distribution	35,691.75
501200	13	11/15/2009	Labor Oper WT	T3	35465	Actual Burden Journal Entries	30.75
501210	1415	11/15/2009	Labor NS OT TD Lines	T2	35464	Payroll Labor Distribution	14.67
501210	2420	11/15/2009	Labor NS OT TD Mains	T2	35464	Payroll Labor Distribution	322.65
501210	2415	11/15/2009	Labor NS OT TD Dist Res	T2	35464	Payroll Labor Distribution	351.76
501210	1405	11/15/2009	Labor NS OT TD Super/Eng	T2	35464	Payroll Labor Distribution	354.96
501210	2430	11/15/2009	Labor NS OT TD Services	T2	35464	Payroll Labor Distribution	481.21
501210	14	11/15/2009	Labor NS OT TD	T2	35464	Payroll Labor Distribution	786.88
501210	1305	11/15/2009	Labor NS OT WT Super/Eng	T2	35464	Payroll Labor Distribution	842.27
501210	1520	11/15/2009	Labor NS OT CA Cust Serv	T2	35464	Payroll Labor Distribution	2,396.32
501210	13	11/15/2009	Labor NS OT WT	T2	35464	Payroll Labor Distribution	4,756.46
501210	1510	11/15/2009	Labor NS OT CA Mtr Read	T2	35464	Payroll Labor Distribution	5,790.45
501711		11/15/2009	IP-Off-Annual-P/R JE	T3	35465	Actual Burden Journal Entries	10,805.72
504100	16	11/15/2009	Group Ins Oper AG	T3	35465	Actual Burden Journal Entries	2,964.59
504100	1	11/15/2009	Group Insurance - Cap Credits	T3	35465	Actual Burden Journal Entries	48,295.56
505100	1	11/15/2009	PBOP Cap Credits	T3	35465	Actual Burden Journal Entries	70,872.28
506100	1	11/15/2009	Pension - Cap Credits	T3	35465	Actual Burden Journal Entries	102,974.11
507100	16	11/15/2009	401k Oper AG	T3	35465	Actual Burden Journal Entries	4,001.73
508101	16	11/15/2009	DCP Oper AG	T3	35465	Actual Burden Journal Entries	3,643.36
550000	1	11/15/2009	Trans - Cap Credits	T3	35465	Actual Burden Journal Entries	14,860.15
558000	1	11/15/2009	Ins Work Comp Cap Credits	T3	35465	Actual Burden Journal Entries	8,668.48
685325		11/15/2009	FICA	T3	35465	Actual Burden Journal Entries	17,692.25
715111		11/15/2009	M&J Revenues-Outside	RI	10136513	Fast Track Productions	-1,425.00
401110		11/16/2009	Res Sales Billed	JE	30904096	KY CIS POST GL BATCH	-97,543.21
401210		11/16/2009	Com Sales Billed	JE	30904096	KY CIS POST GL BATCH	-41,470.11
401510		11/16/2009	Pub Auth Billed	JE	30904096	KY CIS POST GL BATCH	-3,260.91
403104		11/16/2009	Oth Rev-NSF Check Charge	JE	30904096	KY CIS POST GL BATCH	-60.00
403105		11/16/2009	Oth Rev-App/Initiate Serv Fee	JE	30904096	KY CIS POST GL BATCH	-1,794.00
403107		11/16/2009	Oth Rev-Reconnection Charges	JE	30904096	KY CIS POST GL BATCH	-3,432.00
403199		11/16/2009	Oth Rev-Other Water Rev	PS	42368036	Kentucky Department of Revenue	-987.06
504610	16	11/16/2009	Employee Awards AG	PV	42367498	Tharpe Company Inc-REMIT	347.52
515100	12	11/16/2009	Purch Power P	PS	42368036	Kentucky Department of Revenue	934.33
515100	13	11/16/2009	Purch Power WT	PS	42368036	Kentucky Department of Revenue	3,737.33
515100	13	11/16/2009	Purch Power WT	PS	42368037	Kentucky Department of Revenue	2,335.81
568010	16	11/16/2009	Water Res Conservation	PV	42367823	Lamar Companies The -REMIT	6,510.00
570100	15	11/16/2009	Uncollectible Accounts	JE	30904096	KY CIS POST GL BATCH	-90.79
575275	16	11/16/2009	Discounts Available	PK	62057979	USA Blue Book	-1.69
575275	16	11/16/2009	Discounts Available	PK	62057987	Ferguson SAC - ALL USE REMIT	-257.40
575340	16	11/16/2009	Employee Expenses AG	PS	42368163	Kentucky State Treasurer-PO/RE	60.00
620000	24	11/16/2009	Mat and Sup Maint TD	OV	10283262	Smith Blair Inc - PO Box 5337	8,044.54
716121		11/16/2009	M&J Expenses-Outside	RM	1710	Wash, Bruce	2.58
760100		11/16/2009	Donations Deduct	PV	42367827	News-Herald Owenton	183.37
401110		11/17/2009	Res Sales Billed	JE	30904147	KY CIS POST GL BATCH	-53,988.44
401210		11/17/2009	Com Sales Billed	JE	30904147	KY CIS POST GL BATCH	-46,344.41
401510		11/17/2009	Pub Auth Billed	JE	30904147	KY CIS POST GL BATCH	-9,600.47
402110		11/17/2009	Dom WW Serv Billed	JE	30904147	KY CIS POST GL BATCH	-27.05
403104		11/17/2009	Oth Rev-NSF Check Charge	JE	30904147	KY CIS POST GL BATCH	-84.00
403105		11/17/2009	Oth Rev-App/Initiate Serv Fee	JE	30904147	KY CIS POST GL BATCH	-702.00
403107		11/17/2009	Oth Rev-Reconnection Charges	JE	30904147	KY CIS POST GL BATCH	-884.00
510100	11	11/17/2009	Purchased Water-Outside	PV	42368491	Gallatin County Water District	954.40
515100	14	11/17/2009	Purch Power TD	EE	3982900	KU	199.56
570100	15	11/17/2009	Uncollectible Accounts	JE	30904147	KY CIS POST GL BATCH	-73.64
575000	16	11/17/2009	Misc Oper AG	PI	47406	Physical Inventory	7,412.62
575000	16	11/17/2009	Misc Oper AG	RI	10136897	Squires Paula I	-9.21
575275	16	11/17/2009	Discounts Available	PK	62057993	Mueller Co - ALL USE PO/REMIT	-12.00
575320	14	11/17/2009	Electricity TD	EE	3984509	OWEN ELECTRIC COOP INC	15.50
575320	14	11/17/2009	Electricity TD	EE	3984515	OWEN ELECTRIC COOP INC	19.27
575480	14	11/17/2009	Heat - Oil/Gas TD	EE	3982907	CARROLLTON MUNICIPAL UTILITIES	80.63
575740	16	11/17/2009	Telephone AG	TC	30903966	Genesys Conferencing	27.88
575740	15	11/17/2009	Telephone CA	TC	30904047	AT&T	1,106.09
575741	16	11/17/2009	Cell Phone AG	TC	30903966	Genesys Conferencing	.32
401110		11/18/2009	Res Sales Billed	JE	30904401	KY CIS POST GL BATCH	-217,417.89
401210		11/18/2009	Com Sales Billed	JE	30904401	KY CIS POST GL BATCH	-121,618.28
401310		11/18/2009	Ind Sales Billed	JE	30904401	KY CIS POST GL BATCH	-385.44
401510		11/18/2009	Pub Auth Billed	JE	30904401	KY CIS POST GL BATCH	-4,424.72
401610		11/18/2009	SFR Billed	JE	30904401	KY CIS POST GL BATCH	-87.15

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
402110		11/18/2009	Dom WW Serv Billed	JE	30904401	KY CIS POST GL BATCH	-1,627.50
402210		11/18/2009	Com WW Serv Billed	JE	30904401	KY CIS POST GL BATCH	-328.09
402310		11/18/2009	Ind WW Serv Billed	JE	30904401	KY CIS POST GL BATCH	-68.73
403104		11/18/2009	Oth Rev-NSF Check Charge	JE	30904401	KY CIS POST GL BATCH	-120.00
403105		11/18/2009	Oth Rev-App/Initiate Serv Fee	JE	30904401	KY CIS POST GL BATCH	-2,626.00
403107		11/18/2009	Oth Rev-Reconnection Charges	JE	30904401	KY CIS POST GL BATCH	-2,548.00
504620	16	11/18/2009	Employee Physical Exam AG	PV	42369208	BaptistWorx Business Office	50.00
504620	16	11/18/2009	Employee Physical Exam AG	PV	42369325	BaptistWorx Business Office	70.00
515100	14	11/18/2009	Purch Power TD	EE	3985223	OWEN ELECTRIC COOP INC	23.98
515100	14	11/18/2009	Purch Power TD	EE	3985356	KU	103.23
515100	14	11/18/2009	Purch Power TD	EE	3985357	KU	60.92
515100	14	11/18/2009	Purch Power TD	EE	3985358	KU	26.15
515100	14	11/18/2009	Purch Power TD	EE	3985359	KU	13.38
515100	14	11/18/2009	Purch Power TD	EE	3985360	KU	97.00
515100	14	11/18/2009	Purch Power TD	EE	3985362	KU	12.47
515100	14	11/18/2009	Purch Power TD	EE	3985363	KU	11.62
515100	13	11/18/2009	Purch Power WT	EE	3985365	KU	137.64
515100	14	11/18/2009	Purch Power TD	EE	3985367	KU	32.57
515100	14	11/18/2009	Purch Power TD	EE	3986253	KU	75.15
515100	14	11/18/2009	Purch Power TD	EE	3986255	KU	50.32
515100	14	11/18/2009	Purch Power TD	EE	3986256	KU	11.92
515100	13	11/18/2009	Purch Power WT	EE	3986257	KU	2,397.39
515100	12	11/18/2009	Purch Power P	EE	3986306	KU	777.41
535001	15	11/18/2009	Contr Svc-Temp Empl Oper CA	PV	42369295	Volt Services Group	556.00
536000	13	11/18/2009	Contr Svc-Lab Testing Oper WT	PV	42369264	Fouser Environmental Services	730.00
570100	15	11/18/2009	Uncollectible Accounts	JE	30904401	KY CIS POST GL BATCH	-312.94
575000	14	11/18/2009	Misc Oper TD	PV	42369315	Grainger - ALL USE REMIT	114.23
575000	14	11/18/2009	Misc Oper TD	PV	42369318	Grainger - ALL USE REMIT	201.98
575000	14	11/18/2009	Misc Oper TD	PV	42369322	Grainger - ALL USE REMIT	834.11
575000	14	11/18/2009	Misc Oper TD	PV	42369324	Grainger - ALL USE REMIT	214.43
575275	16	11/18/2009	Discounts Available	PK	62057999	US Pipe & Foundry Co - REMIT	-1.56
575275	16	11/18/2009	Discounts Available	PK	62058002	Mueller Co - ALL USE PO/REMIT	-47.95
575320	14	11/18/2009	Electricity TD	EE	3985355	KU	23.01
575320	14	11/18/2009	Electricity TD	EE	3985361	KU	25.56
575320	14	11/18/2009	Electricity TD	EE	3986247	KU	192.79
575320	14	11/18/2009	Electricity TD	EE	3986763	KU	21.51
575340	16	11/18/2009	Employee Expenses AG	JE	30904232	Reclass P-Card Errors	-250.72
575420	15	11/18/2009	Forms CA	PV	42369814	Regulus Integrated Solutions L	11,192.99
575545	13	11/18/2009	Lab Supplies WT	PV	42369257	VWR International Inc-PO/REMIT	369.57
575545	13	11/18/2009	Lab Supplies WT	PV	42369259	Chemtrac Systems - PO/REMIT	645.00
575620	14	11/18/2009	Office & Admin Supplies TD	PV	42369239	Insight Direct (Peripherals) -	152.09
575620	14	11/18/2009	Office & Admin Supplies TD	PV	42369242	Laser Images Inc - PO/REMIT	253.34
575998	16	11/18/2009	PCard Undistributed	JE	30904232	Reclass P-Card Errors	-1,220.41
620000	24	11/18/2009	Mat and Sup Maint TD	IR	568861	Inventory Return	-741.89
620000	24	11/18/2009	Mat and Sup Maint TD	IR	568862	Inventory Return	-329.90
620000	24	11/18/2009	Mat and Sup Maint TD	IR	568864	Inventory Return	-169.86
620000	24	11/18/2009	Mat and Sup Maint TD	IR	568866	Inventory Return	-441.09
635000	26	11/18/2009	Contr Svc-Other Maint AG	PV	42369229	Lexington Fayette Urban County	132.55
675000	26	11/18/2009	Misc Maint AG	PV	42369231	Perfection Services-PO/REMIT	805.75
675000	26	11/18/2009	Misc Maint AG	PV	42369234	Perfection Services-PO/REMIT	415.66
675000	23	11/18/2009	Misc Maint WT	PV	42369255	Grainger - ALL USE REMIT	408.31
716121		11/18/2009	M&J Expenses-Outside	PV	42369202	HDR Engineering Inc - ALL USE	1,449.50
760100		11/18/2009	Donations Deduct	PS	42369068	Owen County Historical Society	500.00
760200		11/18/2009	Other Income Deductions	PV	42369288	StudioLink Inc	7,557.50
760400		11/18/2009	Other Lobbying Expenses	PV	42369380	McCarthy Strategic Solutions L	4,559.74
401110		11/19/2009	Res Sales Billed	JE	30904492	KY CIS POST GL BATCH	-286,563.88
401210		11/19/2009	Com Sales Billed	JE	30904492	KY CIS POST GL BATCH	-135,006.79
401450		11/19/2009	Priv Fire Billed	JE	30904492	KY CIS POST GL BATCH	16.07
401510		11/19/2009	Pub Auth Billed	JE	30904492	KY CIS POST GL BATCH	-5,233.61
402110		11/19/2009	Dom WW Serv Billed	JE	30904492	KY CIS POST GL BATCH	-103.75
403104		11/19/2009	Oth Rev-NSF Check Charge	JE	30904492	KY CIS POST GL BATCH	-168.00
403105		11/19/2009	Oth Rev-App/Initiate Serv Fee	JE	30904492	KY CIS POST GL BATCH	-5,902.00
403107		11/19/2009	Oth Rev-Reconnection Charges	JE	30904492	KY CIS POST GL BATCH	-7,072.00
403198		11/19/2009	Oth Rev-Misc Service Rev	RI	10137023	Kentucky American Northern	-80.00
504500	16	11/19/2009	Other Welf Oper AG	CC	6543	WALGREENS	47.67
504670	16	11/19/2009	Training AG	CC	6543	SKILLPATH SEMINARS MAIN	331.20
510100	11	11/19/2009	Purchased Water-Outside	PV	42370544	Carroll Co Water Dist 1	2,726.55
510100	11	11/19/2009	Purchased Water-Outside	PV	42370964	Winchester Municipal Utilities	6.48
510100	11	11/19/2009	Purchased Water-Outside	PV	42370968	Winchester Municipal Utilities	108.30
520100	16	11/19/2009	M & S Oper AG	CC	6543	KENTUCKY LIGHTING AND SU	41.27
520100	13	11/19/2009	M & S Oper WT	CC	6543	HACH COMPANY	166.80
520100	14	11/19/2009	M & S Oper TD	CC	6543	W W GRAINGER	532.62
520100	16	11/19/2009	M & S Oper AG	PV	42370729	Sams Club	263.84
535000	16	11/19/2009	Contr Svc-Other Oper AG	CC	6543	GROTT LOCKSMITH CENTER	603.76
535000	14	11/19/2009	Contr Svc-Other Oper TD	PV	42370541	Cobb, Rodney	689.00
535000	14	11/19/2009	Contr Svc-Other Oper TD	PV	42370554	Grasshopper Lawn Care	4,160.00
535001	14	11/19/2009	Contr Svc-Temp Empl Oper TD	PV	42370556	Volt Services Group	117.16
535001	13	11/19/2009	Contr Svc-Temp Empl Oper WT	PV	42370556	Volt Services Group	903.83
536000	13	11/19/2009	Contr Svc-Lab Testing Oper WT	CC	6543	GREEN WATER LABORATORIES	750.00
541400	16	11/19/2009	Rents-Equipment Oper AG	CC	6543	LASER IMAGES PRINT MANAGE	-1,164.36
550000	16	11/19/2009	Trans Oper AG	CC	6543	CLEAN SWEEP ON BROADWAY	806.23
550000	16	11/19/2009	Trans Oper AG	PS	42352867	Kentucky State Treasurer-PO/RE	-.42
570100	15	11/19/2009	Uncollectible Accounts	JE	30904492	KY CIS POST GL BATCH	-219.04
575000	16	11/19/2009	Misc Oper AG	CC	6543	FTD KREATIONS BY KAREN	306.56

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
575000	14	11/19/2009	Misc Oper TD	CC	6543	NATIONAL WORKWEAR INC	809.54
575000	13	11/19/2009	Misc Oper WT	CC	6543	W W GRAINGER	1,632.71
575000	16	11/19/2009	Misc Oper AG	CC	6555	FTD KREATIONS BY KAREN	358.41
575000	14	11/19/2009	Misc Oper TD	TC	30904294	Granite	106.34
575000	14	11/19/2009	Misc Oper TD	ST	30904376	SABRIX VENDOR TAX COMPARE	1.06
575000	14	11/19/2009	Misc Oper TD	PV	42370942	Grainger - ALL USE REMIT	464.90
575002	16	11/19/2009	Misc General Office	CC	6555	OWENTON NEWS	37.10
575030	16	11/19/2009	Advertising	CC	6543	JOBTARGET LLC	524.00
575275	16	11/19/2009	Discounts Available	PK	62058007	US Pipe & Foundry Co - REMIT	-101.24
575275	16	11/19/2009	Discounts Available	PK	62058020	Ferguson SAC - ALL USE REMIT	-36.51
575340	16	11/19/2009	Employee Expenses AG	CC	6543	KRISPY KREME LEXINGT	92.57
575342	16	11/19/2009	Empl Exp Conf/Registration AG	CC	6543	RITA WRIGHT	400.00
575350	16	11/19/2009	Meals Deduct	CC	6543	BURGER KING	460.13
575350	16	11/19/2009	Meals Deduct	CC	6555	CHICK-FIL-A	123.59
575500	14	11/19/2009	Janitorial TD	PV	42370526	Cobb, Rodney	399.00
575545	13	11/19/2009	Lab Supplies WT	CC	6543	VVR INTERNATIONAL INC	909.74
575545	13	11/19/2009	Lab Supplies WT	ST	30904381	SABRIX NO TAX CHARGED ACR	38.70
575620	14	11/19/2009	Office & Admin Supplies TD	CC	6543	USPS	172.34
575620	16	11/19/2009	Office & Admin Supplies AG	CC	6543	OFFICEMAX CT IN	323.35
575620	13	11/19/2009	Office & Admin Supplies WT	CC	6543	OFFICEMAX CT IN	420.01
575620	14	11/19/2009	Office & Admin Supplies TD	PV	42370549	Duplicator Sales & Service Inc	67.50
575625	16	11/19/2009	Overnight Shipping AG	PV	42370616	United Parcel Service	37.71
575625	16	11/19/2009	Overnight Shipping AG	PV	42370619	United Parcel Service	43.47
575625	13	11/19/2009	Overnight Shipping WT	PV	42370621	United Parcel Service	108.78
575625	16	11/19/2009	Overnight Shipping AG	PV	42370954	United Parcel Service	133.85
575711	16	11/19/2009	Add'l Security Costs AG	PV	42370518	Murray Guard Inc-PO/REMIT	715.20
575711	16	11/19/2009	Add'l Security Costs AG	PV	42370521	Murray Guard Inc-PO/REMIT	2,668.64
575715	16	11/19/2009	Software Licenses & Support	JE	121101	True Up Versytec Pro	-1,566.25
575740	16	11/19/2009	Telephone AG	TC	30904294	Granite	103.22
575740	14	11/19/2009	Telephone TD	TC	30904294	Granite	113.50
575740	15	11/19/2009	Telephone CA	TC	30904303	Windstream	269.13
575740	15	11/19/2009	Telephone CA	TC	30904304	Windstream	1,143.41
575740	15	11/19/2009	Telephone CA	TC	30904305	Windstream	108.50
575740	15	11/19/2009	Telephone CA	TC	30904306	Windstream	146.82
575740	15	11/19/2009	Telephone CA	TC	30904307	Windstream	2,483.87
575740	16	11/19/2009	Telephone AG	TC	30904337	AT&T	108.47
575740	16	11/19/2009	Telephone AG	TC	30904338	AT&T	223.10
575740	16	11/19/2009	Telephone AG	TC	30904339	AT&T	1,393.96
575741	13	11/19/2009	Cell Phone WT	TC	30904350	Verizon Wireless	320.58
575741	16	11/19/2009	Cell Phone AG	TC	30904350	Verizon Wireless	5,274.84
575741	16	11/19/2009	Cell Phone AG	TC	30904356	Verizon Wireless	243.05
575780	16	11/19/2009	Trash Removal AG	PV	42370545	Rumpke of Ind LLC-REMIT-ALL AC	80.23
575820	13	11/19/2009	Uniforms WT	CC	6543	UFIRST LAUNDRY SVCS	159.78
575820	14	11/19/2009	Uniforms TD	CC	6543	NATIONAL WORKWEAR INC	720.22
575998	16	11/19/2009	PCard Undistributed	CC	6543	CATLEMAN'S RH FRANKFORT	108.28
620000	24	11/19/2009	Mat and Sup Maint TD	CC	6543	TRIPLE A FASTENER CO	76.32
620000	21	11/19/2009	Mat and Sup Maint SS	CC	6543	OWEN COUNTY BLDG SUPPLY	1,375.87
620000	23	11/19/2009	Mat and Sup Maint WT	CC	6543	THE C I THORNBURG CO INC	2,343.72
620000	24	11/19/2009	Mat and Sup Maint TD	II	568979	1235 Natlin Slaten	197.11
620000	24	11/19/2009	Mat and Sup Maint TD	II	568983	7530 Hwy 127 N	34.16
620000	24	11/19/2009	Mat and Sup Maint TD	II	568985	2470 Hwy 127S Brad Allnutt	34.16
620000	24	11/19/2009	Mat and Sup Maint TD	II	568987	2710 Hammonds School Rd	7.24
620000	24	11/19/2009	Mat and Sup Maint TD	IR	569183	Inventory Return	-79.67
620000	24	11/19/2009	Mat and Sup Maint TD	IR	569184	Inventory Return	-710.54
635000	26	11/19/2009	Contr Svc-Other Maint AG	CC	6543	UFIRST LAUNDRY SVCS	82.04
635000	26	11/19/2009	Contr Svc-Other Maint AG	PV	42370962	D C Elevator Co Inc-PO/REMIT	186.25
675000	23	11/19/2009	Misc Maint WT	CC	6543	HACH COMPANY	90.95
675000	26	11/19/2009	Misc Maint AG	PV	42370958	Perfection Services-PO/REMIT	986.54
716121		11/19/2009	M&J Expenses-Outside	CC	6543	LOWES	42.09
716121		11/19/2009	M&J Expenses-Outside	II	569179	Inventory Issue-Stk E & D	710.54
716121		11/19/2009	M&J Expenses-Outside	II	569182	Inventory Issue-Stk E & D	79.67
401110		11/20/2009	Res Sales Billed	JE	30904633	KY CIS POST GL BATCH	-94,926.88
401210		11/20/2009	Com Sales Billed	JE	30904633	KY CIS POST GL BATCH	-50,469.74
401310		11/20/2009	Ind Sales Billed	JE	30904633	KY CIS POST GL BATCH	-1,559.36
401410		11/20/2009	Pub Fire Billed	JE	30904633	KY CIS POST GL BATCH	9.12
401510		11/20/2009	Pub Auth Billed	JE	30904633	KY CIS POST GL BATCH	-6,428.23
403104		11/20/2009	Oth Rev-NSF Check Charge	JE	30904633	KY CIS POST GL BATCH	-204.00
403105		11/20/2009	Oth Rev-App/Initiate Serv Fee	JE	30904633	KY CIS POST GL BATCH	-936.00
403107		11/20/2009	Oth Rev-Reconnection Charges	JE	30904633	KY CIS POST GL BATCH	-2,496.00
501200	14	11/20/2009	Labor Oper TD	JN	30904516	BPCORR R/C LEAK DETECT CHGS	-32,322.59
504100	1	11/20/2009	Group Insurance - Cap Credits	T1	35463	Payroll Disbursement Entries	-59,891.45
504100	16	11/20/2009	Group Ins Oper AG	T1	35463	Payroll Disbursement Entries	-8,915.53
505100	1	11/20/2009	PBOP Cap Credits	T1	35463	Payroll Disbursement Entries	-84,690.50
506100	1	11/20/2009	Pension - Cap Credits	T1	35463	Payroll Disbursement Entries	-123,051.37
508200	16	11/20/2009	ESPP Oper AG	JE	30904503	Accrue ESPP Expense Nov 2009	319.26
515100	14	11/20/2009	Purch Power TD	EE	3989810	KU	31.16
535000	14	11/20/2009	Contr Svc-Other Oper TD	JN	30904516	BPCORR R/C LEAK DETECT CHGS	-11,296.00
535000	15	11/20/2009	Contr Svc-Other Oper CA	PV	42371388	Accenture, LLP-REMIT	4,188.60
550000	1	11/20/2009	Trans - Cap Credits	T1	35463	Payroll Disbursement Entries	-18,428.10
550002	16	11/20/2009	Trans Oper AG Lease Fuel	PV	42371485	Automotive Rentals Inc ACH/ALL	15,844.38
550003	16	11/20/2009	Trans Oper AG Lease Maint	PV	42371485	Automotive Rentals Inc ACH/ALL	10,209.62
558000	1	11/20/2009	Ins Work Comp Cap Credits	T1	35463	Payroll Disbursement Entries	-10,749.70
570100	15	11/20/2009	Uncollectible Accounts	JE	30904633	KY CIS POST GL BATCH	-180.22
575000	16	11/20/2009	Misc Oper AG	JE	30904496	NOV09 INV WRITE OFF	-430.00

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
575000	16	11/20/2009	Misc Oper AG	JE	30904499	CORRECT JE30898281 DUPL RECPT	-169.10
575275	16	11/20/2009	Discounts Available	PK	62058028	Mueller Co - ALL USE PO/REMIT	-26.64
575275	16	11/20/2009	Discounts Available	PK	62058035	Ferguson SAC - ALL USE REMIT	-12.73
575320	14	11/20/2009	Electricity TD	EE	3989051	OWEN ELECTRIC COOP INC	15.60
575620	14	11/20/2009	Office & Admin Supplies TD	ST	30904465	SABRIX NO TAX CHARGED ACR	4.05
620000	24	11/20/2009	Mat and Sup Maint TD	II	569265	402 Cubbage Ave.	100.67
620000	24	11/20/2009	Mat and Sup Maint TD	II	569352	424 Elk Lake	60.43
620000	24	11/20/2009	Mat and Sup Maint TD	II	569353	9835 Hwy 127N	60.44
620000	24	11/20/2009	Mat and Sup Maint TD	II	569354	632 Village Ln. New Liberty	82.16
620000	24	11/20/2009	Mat and Sup Maint TD	II	569356	10585 Hwy 330	34.16
620000	24	11/20/2009	Mat and Sup Maint TD	PV	42371835	Smith Blair Inc 120001 - REMIT	-7.31
715111		11/20/2009	M&J Revenues-Outside	RI	10122808	Lexington Villas	180.90
401110		11/23/2009	Res Sales Billed	JE	30904865	KY CIS POST GL BATCH	-139,947.44
401210		11/23/2009	Com Sales Billed	JE	30904865	KY CIS POST GL BATCH	-22,847.95
401510		11/23/2009	Pub Auth Billed	JE	30904865	KY CIS POST GL BATCH	-3,444.15
402310		11/23/2009	Ind WW Serv Billed	RI	10137097	Kentucky American Northern	-500.00
403102		11/23/2009	Oth Rev-Rents Water Property	RI	10137083	T-Mobile USA Inc	-2,665.62
403104		11/23/2009	Oth Rev-NSF Check Charge	JE	30904865	KY CIS POST GL BATCH	-120.00
403105		11/23/2009	Oth Rev-App/Initiate Serv Fee	JE	30904865	KY CIS POST GL BATCH	-1,586.00
403107		11/23/2009	Oth Rev-Reconnection Charges	JE	30904865	KY CIS POST GL BATCH	-1,638.00
501200	16	11/23/2009	Labor Oper AG	RI	10137140	Arvin, William P.	-975.00
515100	14	11/23/2009	Purch Power TD	EE	3991509	OWEN ELECTRIC COOP INC	42.59
535000	16	11/23/2009	Contr Svc-Other Oper AG	PV	42373949	Computershare	489.53
535000	16	11/23/2009	Contr Svc-Other Oper AG	PV	42373951	Computershare	695.61
570100	15	11/23/2009	Uncollectible Accounts	JE	30904865	KY CIS POST GL BATCH	-31.54
575000	16	11/23/2009	Misc Oper AG	PI	47542	Physical Inventory	69,554.03
575000	16	11/23/2009	Misc Oper AG	PI	47543	Physical Inventory	-416.33
575000	16	11/23/2009	Misc Oper AG	IB	30904733	Inventory Cost Change	-990.33
575000	16	11/23/2009	Misc Oper AG	IB	30904734	Inventory Cost Change	-7,595.56
575000	16	11/23/2009	Misc Oper AG	IB	30904735	Inventory Cost Change	-230.02
575000	16	11/23/2009	Misc Oper AG	IB	30904736	Inventory Cost Change	-53.85
575000	16	11/23/2009	Misc Oper AG	IB	30904737	Inventory Cost Change	-112.24
575000	16	11/23/2009	Misc Oper AG	IB	30904738	Inventory Cost Change	-257.49
575000	16	11/23/2009	Misc Oper AG	IB	30904739	Inventory Cost Change	-547.98
575000	13	11/23/2009	Misc Oper WT	PS	42373540	Kentucky State Treasurer-Water	75.00
575000	13	11/23/2009	Misc Oper WT	PS	42373544	Kentucky State Treasurer-Water	1,200.00
575100	15	11/23/2009	Bank Service Charges CA	PV	42373362	CheckFreePay Corporation	7,943.26
575100	15	11/23/2009	Bank Service Charges CA	PV	42374002	Mellon Bank NA - LOCKBOX - ACH	8,729.77
575200	15	11/23/2009	Collection Agencies CA	PV	42373719	Penn Credit Corp	1,509.87
575200	15	11/23/2009	Collection Agencies CA	PV	42373722	Penn Credit Corp	569.12
575275	16	11/23/2009	Discounts Available	PK	62058043	US Pipe & Foundry Co - REMIT	-29.12
575275	16	11/23/2009	Discounts Available	PK	62058047	Ferguson SAC - ALL USE REMIT	-52.44
575275	16	11/23/2009	Discounts Available	PK	62058048	Water Works Supplies Ferguson-	-8.49
575342	16	11/23/2009	Empl Exp Conf/Registration AG	PS	42373541	Bluegrass Cross Connection - P	100.00
620000	24	11/23/2009	Mat and Sup Maint TD	IR	569706	Inventory Return	-18.21
620000	24	11/23/2009	Mat and Sup Maint TD	II	569769	607 Natlee Slatin Road	55.21
620000	24	11/23/2009	Mat and Sup Maint TD	II	569772	lot 70 Rose Bourne St.	16.66
620000	24	11/23/2009	Mat and Sup Maint TD	II	569777	4725 Hwy 127 N Glencoe	40.23
620000	24	11/23/2009	Mat and Sup Maint TD	II	569787	West Perry Vacant Lot	34.16
620000	24	11/23/2009	Mat and Sup Maint TD	II	569799	Forsee Alley	8.63
715111		11/23/2009	M&J Revenues-Outside	RI	10137152	State Farm Mutual Automobile	-353.58
716121		11/23/2009	M&J Expenses-Outside	II	569707	Inventory Issue-Stk E & D	18.21
401110		11/24/2009	Res Sales Billed	JE	30905094	KY CIS POST GL BATCH	-127,324.49
401210		11/24/2009	Com Sales Billed	JE	30905094	KY CIS POST GL BATCH	-28,196.35
401450		11/24/2009	Priv Fire Billed	JE	30905094	KY CIS POST GL BATCH	647.98
401510		11/24/2009	Pub Auth Billed	JE	30905094	KY CIS POST GL BATCH	-385.50
402110		11/24/2009	Dom WW Serv Billed	JE	30905094	KY CIS POST GL BATCH	-20.75
402210		11/24/2009	Com WW Serv Billed	JE	30905094	KY CIS POST GL BATCH	339.62
403104		11/24/2009	Oth Rev-NSF Check Charge	JE	30905094	KY CIS POST GL BATCH	-180.00
403105		11/24/2009	Oth Rev-App/Initiate Serv Fee	JE	30905094	KY CIS POST GL BATCH	-1,430.00
403107		11/24/2009	Oth Rev-Reconnection Charges	JE	30905094	KY CIS POST GL BATCH	-1,222.00
504610	16	11/24/2009	Employee Awards AG	PV	42375006	Tharpe Company Inc-REMIT	187.97
505100	16	11/24/2009	PBOP Oper AG	JE	2001	2009 OPEB Costs Nov 09	100,637.00
507100	16	11/24/2009	401k Oper AG	JE	30904976	401(K) Accrual November 2009	538.73
518001	AWSI	11/24/2009	Chemicals Carbon AWSI	PV	42374877	American Anglian Environmental	3,550.41
518001	AWSI	11/24/2009	Chemicals Carbon AWSI	PV	42374879	American Anglian Environmental	3,872.29
520100	16	11/24/2009	M & S Oper AG	PV	42374767	Grainger - ALL USE REMIT	218.55
520100	16	11/24/2009	M & S Oper AG	PV	42374993	Baumann Paper-PO/REMIT	156.35
520100	16	11/24/2009	M & S Oper AG	PV	42375015	Media Library Inc-PO/REMIT	200.00
535000	14	11/24/2009	Contr Svc-Other Oper TD	PV	42374744	Affordable Drywall & Painting	175.00
535001	15	11/24/2009	Contr Svc-Temp Empl Oper CA	PV	42374674	Volt Services Group	1,708.76
535001	15	11/24/2009	Contr Svc-Temp Empl Oper CA	PV	42374675	Volt Services Group	1,559.47
535001	15	11/24/2009	Contr Svc-Temp Empl Oper CA	PV	42374676	Volt Services Group	1,424.00
535001	15	11/24/2009	Contr Svc-Temp Empl Oper CA	PV	42374721	Volt Services Group	624.00
535001	15	11/24/2009	Contr Svc-Temp Empl Oper CA	PV	42374724	Volt Services Group	624.00
535001	15	11/24/2009	Contr Svc-Temp Empl Oper CA	PV	42374727	Volt Services Group	624.00
550000	16	11/24/2009	Trans Oper AG	PV	42374997	Thoroughbred Energy LLC	547.01
550000	16	11/24/2009	Trans Oper AG	PV	42375001	USA Blue Book	232.90
570100	15	11/24/2009	Uncollectible Accounts	JE	30905094	KY CIS POST GL BATCH	-98.03
575000	16	11/24/2009	Misc Oper AG	IA	47564	PI ADJUSTMENT	352.31
575000	16	11/24/2009	Misc Oper AG	IA	47565	PI ADJUSTMENT	482.80
575000	16	11/24/2009	Misc Oper AG	IA	47566	PI ADJUSTMENT	-28.05
575000	16	11/24/2009	Misc Oper AG	IA	47567	PI ADJUSTMENT	107.92
575000	16	11/24/2009	Misc Oper AG	IA	47568	PI ADJUSTMENT	-41.79



ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
575000	16	11/24/2009	Misc Oper AG	IA	47569	PI ADJUSTMENT	160.31
575000	16	11/24/2009	Misc Oper AG	IA	47570	PI ADJUSTMENT	14.01
575000	16	11/24/2009	Misc Oper AG	IA	47571	PI ADJUSTMENT	-424.51
575000	16	11/24/2009	Misc Oper AG	IA	47572	PI ADJUSTMENT	-259.42
575000	16	11/24/2009	Misc Oper AG	IA	47573	PI ADJUSTMENT	362.02
575000	16	11/24/2009	Misc Oper AG	IA	47574	PI ADJUSTMENT	96.39
575000	16	11/24/2009	Misc Oper AG	IA	47575	PI ADJUSTMENT	-622.93
575000	16	11/24/2009	Misc Oper AG	IA	47576	PI ADJUSTMENT	131.35
575000	16	11/24/2009	Misc Oper AG	IA	47577	PI ADJUSTMENT	-55.92
575000	16	11/24/2009	Misc Oper AG	IA	47578	PI ADJUSTMENT	150.88
575000	16	11/24/2009	Misc Oper AG	IA	47579	PI ADJUSTMENT	680.85
575000	16	11/24/2009	Misc Oper AG	IA	47580	PI ADJUSTMENT	225.37
575000	16	11/24/2009	Misc Oper AG	IA	47581	PI ADJUSTMENT	53.77
575000	16	11/24/2009	Misc Oper AG	IA	47582	PI ADJUSTMENT	42.98
575000	16	11/24/2009	Misc Oper AG	IA	47583	PI ADJUSTMENT	-46.01
575000	16	11/24/2009	Misc Oper AG	IA	47584	PI ADJUSTMENT	-85.67
575000	16	11/24/2009	Misc Oper AG	IA	47585	PI ADJUSTMENT	39.30
575000	16	11/24/2009	Misc Oper AG	IA	47586	PI ADJUSTMENTS	6.47
575000	16	11/24/2009	Misc Oper AG	IB	30904846	Inventory Cost Change	-587.60
575000	16	11/24/2009	Misc Oper AG	IB	30904847	Inventory Cost Change	-785.66
575000	16	11/24/2009	Misc Oper AG	IB	30904848	Inventory Cost Change	-57.81
575000	16	11/24/2009	Misc Oper AG	IB	30904849	Inventory Cost Change	-305.57
575000	16	11/24/2009	Misc Oper AG	IB	30904850	Inventory Cost Change	-297.31
575000	16	11/24/2009	Misc Oper AG	IB	30904851	Inventory Cost Change	-470.75
575000	16	11/24/2009	Misc Oper AG	IB	30904852	Inventory Cost Change	-379.90
575000	16	11/24/2009	Misc Oper AG	IB	30904853	Inventory Cost Change	-528.56
575000	16	11/24/2009	Misc Oper AG	IB	30904854	Inventory Cost Change	-619.40
575000	16	11/24/2009	Misc Oper AG	IB	30904855	Inventory Cost Change	-561.59
575000	16	11/24/2009	Misc Oper AG	IB	30904856	Inventory Cost Change	-792.84
575000	16	11/24/2009	Misc Oper AG	IB	30904857	Inventory Cost Change	-1,065.37
575000	16	11/24/2009	Misc Oper AG	IB	30904858	Inventory Cost Change	-941.49
575000	16	11/24/2009	Misc Oper AG	IB	30904859	Inventory Cost Change	-553.33
575000	16	11/24/2009	Misc Oper AG	IB	30904860	Inventory Cost Change	-132.06
575000	16	11/24/2009	Misc Oper AG	IB	30904888	Inventory Cost Change	-1,323.44
575000	16	11/24/2009	Misc Oper AG	IB	30904889	Inventory Cost Change	-5,567.15
575000	16	11/24/2009	Misc Oper AG	IB	30904890	Inventory Cost Change	-3,342.72
575000	16	11/24/2009	Misc Oper AG	IB	30904891	Inventory Cost Change	-1,968.60
575000	16	11/24/2009	Misc Oper AG	IB	30904892	Inventory Cost Change	-40.28
575000	16	11/24/2009	Misc Oper AG	IB	30904893	Inventory Cost Change	-120.14
575000	16	11/24/2009	Misc Oper AG	IB	30904894	Inventory Cost Change	-687.13
575000	16	11/24/2009	Misc Oper AG	IB	30904895	Inventory Cost Change	-4,809.93
575000	16	11/24/2009	Misc Oper AG	IB	30904896	Inventory Cost Change	-8,932.73
575000	16	11/24/2009	Misc Oper AG	IB	30904897	Inventory Cost Change	-780.72
575000	16	11/24/2009	Misc Oper AG	IB	30904903	Inventory Cost Change	-484.53
575000	16	11/24/2009	Misc Oper AG	IB	30904904	Inventory Cost Change	-352.98
575000	16	11/24/2009	Misc Oper AG	IB	30904908	Inventory Cost Change	-145.00
575000	16	11/24/2009	Misc Oper AG	IB	30904910	Inventory Cost Change	-170.63
575000	16	11/24/2009	Misc Oper AG	IB	30904912	Inventory Cost Change	-428.24
575000	16	11/24/2009	Misc Oper AG	IB	30904913	Inventory Cost Change	-476.73
575000	14	11/24/2009	Misc Oper TD	PV	42374767	Grainger - ALL USE REMIT	580.00
575000	14	11/24/2009	Misc Oper TD	PV	42374772	Grainger - ALL USE REMIT	38.90
575000	14	11/24/2009	Misc Oper TD	PV	42374999	Grainger - ALL USE REMIT	211.98
575000	14	11/24/2009	Misc Oper TD	PV	42375000	USA Blue Book	343.99
575275	16	11/24/2009	Discounts Available	PK	62058050	USA Blue Book	-5.77
575320	14	11/24/2009	Electricity TD	EE	3991993	KU	19.97
575320	14	11/24/2009	Electricity TD	EE	3991997	KU	12.49
575340	16	11/24/2009	Employee Expenses AG	PV	42374883	Rotary Club of Owenton	110.50
575545	13	11/24/2009	Lab Supplies WT	PV	42374787	LabChem Inc	121.27
575545	13	11/24/2009	Lab Supplies WT	PV	42374793	VWR International Inc-PO/REMIT	198.13
575545	13	11/24/2009	Lab Supplies WT	PV	42374872	VWR International Inc-PO/REMIT	85.63
575545	13	11/24/2009	Lab Supplies WT	PV	42374873	Hach Co - PO/Remit	163.24
575545	13	11/24/2009	Lab Supplies WT	PV	42374886	Scott Gross Co Inc	17.68
575545	13	11/24/2009	Lab Supplies WT	PV	42375028	Siemens Water Technologies Cor	367.96
575620	14	11/24/2009	Office & Admin Supplies TD	PV	42374739	Contemporary Graphics	60.26
575740	15	11/24/2009	Telephone CA	TC	30904762	Windstream	115.29
575740	16	11/24/2009	Telephone AG	PV	42375012	Idearc Media Corp	137.85
620000	24	11/24/2009	Mat and Sup Maint TD	IR	570139	Inventory Return	-3,371.76
620000	24	11/24/2009	Mat and Sup Maint TD	JE	30904867	bp non stock material to MJ	-401.16
620000	24	11/24/2009	Mat and Sup Maint TD	JE	30904872	bp-non stock material to MJ	-69.77
620000	24	11/24/2009	Mat and Sup Maint TD	JE	30904881	BP-non stock material to MJ	-63.04
620000	24	11/24/2009	Mat and Sup Maint TD	JE	30904902	BP-non stock material to MJ	-8.58
620000	24	11/24/2009	Mat and Sup Maint TD	JE	30904906	BP-non stock material to MJ	-144.98
620000	24	11/24/2009	Mat and Sup Maint TD	JE	30904909	BP-non stock material to MJ	-44.26
620000	24	11/24/2009	Mat and Sup Maint TD	JE	30904934	BP-non stock material to MJ	-36.04
620000	24	11/24/2009	Mat and Sup Maint TD	JE	30904989	BP-non stock material to MJ	-234.24
620000	24	11/24/2009	Mat and Sup Maint TD	JE	30904990	BP-non stock material to MJ	-117.12
620000	21	11/24/2009	Mat and Sup Maint SS	PV	42374687	Neptune Technology - ALL USE R	4,096.80
620000	21	11/24/2009	Mat and Sup Maint SS	PV	42374734	Neptune Technology - ALL USE R	1,064.53
620000	21	11/24/2009	Mat and Sup Maint SS	PV	42374737	Neptune Technology - ALL USE R	3,883.10
620000	24	11/24/2009	Mat and Sup Maint TD	PV	42374765	Ferguson SAC - ALL USE REMIT	2,686.66
675000	24	11/24/2009	Misc Maint TD	PV	42374679	E H Wachs Co	216.42
675000	24	11/24/2009	Misc Maint TD	PV	42374682	Neptune Equipment Company-AP/P	757.01
675000	26	11/24/2009	Misc Maint AG	PV	42374775	Canon Financial Svcs Inc -REMI	151.11
675000	26	11/24/2009	Misc Maint AG	PV	42374778	Canon Financial Svcs Inc -REMI	138.90

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
675000	26	11/24/2009	Misc Maint AG	PV	42374784	Canon Financial Svcs Inc -REMI	2,050.54
716121		11/24/2009	M&J Expenses-Outside	JE	30904867	bp non stock material to MJ	401.16
716121		11/24/2009	M&J Expenses-Outside	JE	30904872	bp-non stock material to MJ	69.77
716121		11/24/2009	M&J Expenses-Outside	JE	30904881	BP-non stock material to MJ	63.04
716121		11/24/2009	M&J Expenses-Outside	JE	30904902	BP-non stock material to MJ	8.58
716121		11/24/2009	M&J Expenses-Outside	JE	30904906	BP-non stock material to MJ	144.98
716121		11/24/2009	M&J Expenses-Outside	JE	30904909	BP-non stock material to MJ	44.26
716121		11/24/2009	M&J Expenses-Outside	JE	30904934	BP-non stock material to MJ	36.04
716121		11/24/2009	M&J Expenses-Outside	JE	30904989	BP-non stock material to MJ	234.24
716121		11/24/2009	M&J Expenses-Outside	JE	30904990	BP-non stock material to MJ	117.12
760200		11/24/2009	Other Income Deductions	PV	42375022	Kentucky Chamber of Commerce-P	2,605.50
760200		11/24/2009	Other Income Deductions	PV	42375026	Commerce Lexington-PO/REMIT	3,000.00
401110		11/25/2009	Res Sales Billed	JE	30905357	KY CIS POST GL BATCH	-139,367.81
401210		11/25/2009	Com Sales Billed	JE	30905357	KY CIS POST GL BATCH	-13,817.49
401310		11/25/2009	Ind Sales Billed	JE	30905357	KY CIS POST GL BATCH	-4,794.45
401510		11/25/2009	Pub Auth Billed	JE	30905357	KY CIS POST GL BATCH	-765.23
402110		11/25/2009	Dom WW Serv Billed	JE	30905357	KY CIS POST GL BATCH	-11.51
403104		11/25/2009	Oth Rev-NSF Check Charge	JE	30905357	KY CIS POST GL BATCH	-84.00
403105		11/25/2009	Oth Rev-Appl/Initiate Serv Fee	JE	30905357	KY CIS POST GL BATCH	-2,106.00
403107		11/25/2009	Oth Rev-Reconnection Charges	JE	30905357	KY CIS POST GL BATCH	-1,872.00
501200	1305	11/25/2009	Labor Oper WT Super/Eng	JE	30905173	labor accrual November 2009	900.05
501200	14	11/25/2009	Labor Oper TD	JE	30905173	labor accrual November 2009	900.05
501200	1405	11/25/2009	Labor Oper TD Super/Eng	JE	30905173	labor accrual November 2009	900.05
501200	16	11/25/2009	Labor Oper AG	JE	30905173	labor accrual November 2009	22,141.23
508101	16	11/25/2009	DCP Oper AG	JE	30905193	DCP Accrual for Nov 2009	504.24
511100	13	11/25/2009	Waste Disposal Exp WT	ID	570470	CHEM ISSUES KRS NOV 2009	4,350.26
511100	13	11/25/2009	Waste Disposal Exp WT	ID	570539	Chemical issues RRS Nov 2009	1,371.44
515100	14	11/25/2009	Purch Power TD	EE	3993824	OWEN ELECTRIC COOP INC	60.76
515100	14	11/25/2009	Purch Power TD	EE	3993827	OWEN ELECTRIC COOP INC	71.10
515100	14	11/25/2009	Purch Power TD	EE	3993848	OWEN ELECTRIC COOP INC	26.89
515100	14	11/25/2009	Purch Power TD	EE	3993851	OWEN ELECTRIC COOP INC	14.91
515100	14	11/25/2009	Purch Power TD	EE	3994303	KU	38.83
518000	13	11/25/2009	Chemicals WT	ID	570219	Owenton WWTP Nov. 09	714.55
518000	13	11/25/2009	Chemicals WT	ID	570237	Owenton Water Nov. 09	19,354.77
518000	13	11/25/2009	Chemicals WT	ID	570470	CHEM ISSUES KRS NOV 2009	70,986.16
518000	13	11/25/2009	Chemicals WT	ID	570536	Chem Issues Rockwell Nov 2009	282.52
518000	13	11/25/2009	Chemicals WT	ID	570539	Chemical issues RRS Nov 2009	65,973.89
520100	16	11/25/2009	M & S Oper AG	ST	30905072	SABRIX NO TAX CHARGED ACR	12.00
520100	16	11/25/2009	M & S Oper AG	PV	42376104	Grainger - ALL USE REMIT	64.02
520100	16	11/25/2009	M & S Oper AG	PV	42376111	Grainger - ALL USE REMIT	60.48
533000	16	11/25/2009	Contr Svc-Legal Oper AG	PV	42376596	Stoll Keenon Ogden PLLC-PO/REM	1,208.30
535000	16	11/25/2009	Contr Svc-Other Oper AG	PV	42376578	Vulcan Fire Systems Inc-PO/REM	160.00
535000	16	11/25/2009	Contr Svc-Other Oper AG	PV	42376584	Stephen Hillenmeyer Landscape	225.00
536000	13	11/25/2009	Contr Svc-Lab Testing Oper WT	PV	42376609	Fouser Environmental Services	267.00
550000	16	11/25/2009	Trans Oper AG	ST	30905072	SABRIX NO TAX CHARGED ACR	32.82
570100	15	11/25/2009	Uncollectible Accounts	JE	30905357	KY CIS POST GL BATCH	40,882.74
575000	14	11/25/2009	Misc Oper TD	ST	30905072	SABRIX NO TAX CHARGED ACR	20.64
575000	14	11/25/2009	Misc Oper TD	PV	42376105	Grainger - ALL USE REMIT	128.98
575000	14	11/25/2009	Misc Oper TD	PV	42376113	Grainger - ALL USE REMIT	724.20
575000	14	11/25/2009	Misc Oper TD	PV	42376115	Grainger - ALL USE REMIT	870.45
575000	14	11/25/2009	Misc Oper TD	PV	42376587	Ford Meter Box Co Inc - ALL US	960.00
575000	14	11/25/2009	Misc Oper TD	PV	42376592	USA Blue Book	160.92
575275	16	11/25/2009	Discounts Available	PK	62058066	USA Blue Book	-2.63
575275	16	11/25/2009	Discounts Available	PK	62058068	US Pipe & Foundry Co - REMIT	-126.39
575275	16	11/25/2009	Discounts Available	PK	62058080	Mueller Co - ALL USE PO/REMIT	-88.83
575320	14	11/25/2009	Electricity TD	EE	3993852	OWEN ELECTRIC COOP INC	18.02
575545	13	11/25/2009	Lab Supplies WT	ST	30905072	SABRIX NO TAX CHARGED ACR	17.08
575620	14	11/25/2009	Office & Admin Supplies TD	ST	30905072	SABRIX NO TAX CHARGED ACR	3.62
620000	24	11/25/2009	Mat and Sup Maint TD	II	570236	4350 Claxon Ridge	10.86
620000	24	11/25/2009	Mat and Sup Maint TD	II	570240	140 New Liberty	17.26
620000	24	11/25/2009	Mat and Sup Maint TD	II	570242	7515 Hwy 127N	21.73
620000	24	11/25/2009	Mat and Sup Maint TD	II	570245	109 Roland Av.	34.16
620000	24	11/25/2009	Mat and Sup Maint TD	II	570248	Hwy 227N New Liberty	115.64
620000	24	11/25/2009	Mat and Sup Maint TD	II	570427	35 Parker Ave.	34.16
620000	21	11/25/2009	Mat and Sup Maint SS	ST	30905071	SABRIX VENDOR TAX COMPARE	10.74
620000	24	11/25/2009	Mat and Sup Maint TD	PV	42376589	US Pipe & Foundry Co - REMIT	570.49
620000	24	11/25/2009	Mat and Sup Maint TD	PV	42376592	USA Blue Book	102.37
675000	24	11/25/2009	Misc Maint TD	ST	30905072	SABRIX NO TAX CHARGED ACR	45.42
760200		11/25/2009	Other Income Deductions	PV	42376419	Windrunner Advertising	535.00
760200		11/25/2009	Other Income Deductions	PS	42376847	Scott County High School	1,000.00
535000	16	11/26/2009	Contr Svc-Other Oper AG	ST	30905328	SABRIX NO TAX CHARGED ACR	13.50
575000	14	11/26/2009	Misc Oper TD	ST	30905328	SABRIX NO TAX CHARGED ACR	67.26
575740	16	11/26/2009	Telephone AG	TC	30905230	AT&T	.14
575740	16	11/26/2009	Telephone AG	TC	30905231	AT&T	1.39
575740	16	11/26/2009	Telephone AG	TC	30905234	AT&T	.14
575740	16	11/26/2009	Telephone AG	TC	30905235	AT&T	-.24
575740	16	11/26/2009	Telephone AG	TC	30905236	AT&T	.26
575740	16	11/26/2009	Telephone AG	TC	30905239	AT&T	.31
575740	16	11/26/2009	Telephone AG	TC	30905240	AT&T	.59
575740	15	11/26/2009	Telephone CA	TC	30905254	Windstream	49.41
575740	16	11/26/2009	Telephone AG	TC	30905255	AT&T	256.46
575740	15	11/26/2009	Telephone CA	TC	30905255	AT&T	1,061.25
575740	16	11/26/2009	Telephone AG	TC	30905263	Idearc Media	137.85
620000	24	11/26/2009	Mat and Sup Maint TD	ST	30905328	SABRIX NO TAX CHARGED ACR	40.37

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
401120		11/30/2009	Res Sales Unbilled	JE	121113	Disc Unbill Revenue Adj 11.09	261,367.00
401120		11/30/2009	Res Sales Unbilled	JE	30905392	UNBILLED REVENUE	-2,139,252.12
401220		11/30/2009	Com Sales Unbilled	JE	30905392	UNBILLED REVENUE	-1,119,468.60
401310		11/30/2009	Ind Sales Billed	JE	121106	Rev Billing Credit Adj SquareD	13,261.12
401320		11/30/2009	Ind Sales Unbilled	JE	30905392	UNBILLED REVENUE	-121,979.36
401420		11/30/2009	Pub Fire Unbilled	JE	121120	Reverse Unbill Public Fire	251,984.00
401420		11/30/2009	Pub Fire Unbilled	JE	30905392	UNBILLED REVENUE	-251,983.50
401460		11/30/2009	Priv Fire Unbilled	JE	121102	Reverse Unbilled Private Fire	95,401.76
401460		11/30/2009	Priv Fire Unbilled	JE	30905392	UNBILLED REVENUE	-95,401.76
401520		11/30/2009	Pub Auth Unbilled	JE	30905392	UNBILLED REVENUE	-299,209.36
401620		11/30/2009	Sales for Resale Unbilled	JE	30905392	UNBILLED REVENUE	-155,951.84
401630	AW12	11/30/2009	Sale for Resale AW09	JE	121107	Owenton Wastewater Purc Water	-1,327.59
403003	AW03	11/30/2009	Oth Rev-Interco Rent	JE	30905895	11/09 rent FRCC and Svc Co emp	-17,822.20
403102		11/30/2009	Oth Rev-Rents Water Property	RI	10137207	T-Mobile USA Inc	-2,665.62
403103		11/30/2009	Oth Rev-Collect for Others	JE	50	Accrue Sewer & Landfill Rev	-254.34
501200	2410	11/30/2009	Labor Maint TD Struct & Imp	T2	35620	Payroll Labor Distribution	181.17
501200	24	11/30/2009	Labor Maint TD	T2	35620	Payroll Labor Distribution	279.99
501200	2405	11/30/2009	Labor Maint TD Super/Eng	T2	35620	Payroll Labor Distribution	464.65
501200	2415	11/30/2009	Labor Maint TD Dist Res	T2	35620	Payroll Labor Distribution	643.23
501200	2305	11/30/2009	Labor Maint WT Super/Eng	T2	35620	Payroll Labor Distribution	1,294.41
501200	2435	11/30/2009	Labor Maint TD Meters	T2	35620	Payroll Labor Distribution	1,356.62
501200	23	11/30/2009	Labor Maint WT	T2	35620	Payroll Labor Distribution	1,999.85
501200	22	11/30/2009	Labor Maint P	T2	35620	Payroll Labor Distribution	2,409.17
501200	15	11/30/2009	Labor Oper CA	T2	35620	Payroll Labor Distribution	3,753.99
501200	1405	11/30/2009	Labor Oper TD Super/Eng	T2	35620	Payroll Labor Distribution	5,085.73
501200	1415	11/30/2009	Labor Oper TD Lines	T2	35620	Payroll Labor Distribution	5,583.62
501200	1520	11/30/2009	Labor Oper CA Cust Serv	T2	35620	Payroll Labor Distribution	6,121.63
501200	2440	11/30/2009	Labor Maint TD Hydrants	T2	35620	Payroll Labor Distribution	6,201.15
501200	2420	11/30/2009	Labor Maint TD Mains	T2	35620	Payroll Labor Distribution	7,005.80
501200	2430	11/30/2009	Labor Maint TD Services	T2	35620	Payroll Labor Distribution	7,538.82
501200	1510	11/30/2009	Labor Oper CA Mtr Read	T2	35620	Payroll Labor Distribution	15,802.47
501200	1305	11/30/2009	Labor Oper WT Super/Eng	T2	35620	Payroll Labor Distribution	21,852.89
501200	1420	11/30/2009	Labor Oper TD Meter	T2	35620	Payroll Labor Distribution	22,014.60
501200	16	11/30/2009	Labor Oper AG	T2	35620	Payroll Labor Distribution	35,975.81
501200	13	11/30/2009	Labor Oper WT	T2	35620	Payroll Labor Distribution	36,374.36
501200	14	11/30/2009	Labor Oper TD	T2	35620	Payroll Labor Distribution	66,450.17
501200	13	11/30/2009	Labor Oper WT	T3	35621	Actual Burden Journal Entries	37.80
501200	14	11/30/2009	Labor Oper TD	II	570984	Inventory Issue-Stk E & D	175.66
501200	16	11/30/2009	Labor Oper AG	RI	10137267	Arvin, William P.	-910.00
501200	16	11/30/2009	Labor Oper AG	JE	30905849	Rcls PR charges from KY to IN	-1,639.18
501200	1305	11/30/2009	Labor Oper WT Super/Eng	JE	30906290	FASTR - ALLOCATION KY_ALLEXP2	-448.35
501200	13	11/30/2009	Labor Oper WT	JE	30906290	FASTR - ALLOCATION KY_ALLEXP2	-45.42
501210	1405	11/30/2009	Labor NS OT TD Super/Eng	T2	35620	Payroll Labor Distribution	59.16
501210	2420	11/30/2009	Labor NS OT TD Mains	T2	35620	Payroll Labor Distribution	234.36
501210	2430	11/30/2009	Labor NS OT TD Services	T2	35620	Payroll Labor Distribution	234.42
501210	14	11/30/2009	Labor NS OT TD	T2	35620	Payroll Labor Distribution	281.68
501210	1420	11/30/2009	Labor NS OT TD Meter	T2	35620	Payroll Labor Distribution	291.62
501210	16	11/30/2009	Labor NS OT AG	T2	35620	Payroll Labor Distribution	319.62
501210	2415	11/30/2009	Labor NS OT TD Dist Res	T2	35620	Payroll Labor Distribution	643.68
501210	1520	11/30/2009	Labor NS OT CA Cust Serv	T2	35620	Payroll Labor Distribution	772.28
501210	1415	11/30/2009	Labor NS OT TD Lines	T2	35620	Payroll Labor Distribution	988.76
501210	1305	11/30/2009	Labor NS OT WT Super/Eng	T2	35620	Payroll Labor Distribution	1,016.74
501210	1510	11/30/2009	Labor NS OT CA Mtr Read	T2	35620	Payroll Labor Distribution	1,125.80
501210	13	11/30/2009	Labor NS OT WT	T2	35620	Payroll Labor Distribution	3,311.06
501211	16	11/30/2009	Labor OT AG	T2	35620	Payroll Labor Distribution	547.92
501211	13	11/30/2009	Labor OT WT	T2	35620	Payroll Labor Distribution	4,308.96
501711		11/30/2009	IP-Off-Annual-P/R JE	T3	35621	Actual Burden Journal Entries	10,805.72
501716	16	11/30/2009	Comp Exp-Options	JE	30905682	Accrue RSU&Opt Exp Nov09	619.00
501718	16	11/30/2009	Comp Exp-RSU's	JE	30905682	Accrue RSU&Opt Exp Nov09	552.00
504100	16	11/30/2009	Group Ins Oper AG	JE	101	Retiree Reductions Nov 2009	-2,720.50
504100	16	11/30/2009	Group Ins Oper AG	JE	102	Allmerica Payment Nov 2009	-365.20
504100	1	11/30/2009	Group Insurance - Cap Credits	T1	35619	Payroll Disbursement Entries	-60,538.12
504100	16	11/30/2009	Group Ins Oper AG	T1	35619	Payroll Disbursement Entries	-7,740.97
504100	16	11/30/2009	Group Ins Oper AG	T3	35621	Actual Burden Journal Entries	2,398.78
504100	1	11/30/2009	Group Insurance - Cap Credits	T3	35621	Actual Burden Journal Entries	51,200.10
504100	16	11/30/2009	Group Ins Oper AG	JE	30905849	Rcls PR charges from KY to IN	-305.54
504100	16	11/30/2009	Group Ins Oper AG	JE	30905873	Accrued Ins Nov 09	-7,301.76
504100	1	11/30/2009	Group Insurance - Cap Credits	JE	30906458	Capital OH TrueUp Nov2009	12,859.84
504620	16	11/30/2009	Employee Physical Exam AG	JE	121119	Add'l PTP5 Accrual 11.09	3,843.00
504670	16	11/30/2009	Training AG	CC	6563	DCA CERTIFICATION PROG	60.00
505100	1	11/30/2009	PBOP Cap Credits	T1	35619	Payroll Disbursement Entries	-84,568.16
505100	1	11/30/2009	PBOP Cap Credits	T3	35621	Actual Burden Journal Entries	72,160.27
505100	16	11/30/2009	PBOP Oper AG	JE	30905849	Rcls PR charges from KY to IN	-226.21
505100	1	11/30/2009	PBOP Cap Credits	JE	30906458	Capital OH TrueUp Nov2009	-6,528.83
506100	16	11/30/2009	Pension Oper AG	JR	2002	PENSION COST ALLOCATION	139,476.59
506100	1	11/30/2009	Pension - Cap Credits	T1	35619	Payroll Disbursement Entries	-122,873.59
506100	1	11/30/2009	Pension - Cap Credits	T3	35621	Actual Burden Journal Entries	104,845.49
506100	16	11/30/2009	Pension Oper AG	JE	30905849	Rcls PR charges from KY to IN	-243.75
506100	1	11/30/2009	Pension - Cap Credits	JE	30906458	Capital OH TrueUp Nov2009	-11,443.29
507100	16	11/30/2009	401k Oper AG	T3	35621	Actual Burden Journal Entries	4,585.41
507100	16	11/30/2009	401k Oper AG	JE	30905849	Rcls PR charges from KY to IN	-162.61
507100	16	11/30/2009	401k Oper AG	JE	30906290	FASTR - ALLOCATION KY_ALLEXP2	-7.38
508101	16	11/30/2009	DCP Oper AG	T3	35621	Actual Burden Journal Entries	4,376.68
508102	16	11/30/2009	Retiree Med Oper AG	T3	35621	Actual Burden Journal Entries	794.90

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
510100	11	11/30/2009	Purchased Water-Outside	JE	205	Rec'd Purchased Water Accrual	-3,657.00
510100	11	11/30/2009	Purchased Water-Outside	JE	121108	Reclass Purchase Water Invoice	5,392.64
510100	11	11/30/2009	Purchased Water-Outside	PV	42378679	Georgetown Municipal Water & S	9.76
510100	11	11/30/2009	Purchased Water-Outside	PV	42378686	Georgetown Municipal Water & S	9.33
510110	AW12	11/30/2009	Purch Water AW12	JE	121107	Owenton Wastewater Purc Water	1,327.59
511100	13	11/30/2009	Waste Disposal Exp WT	JE	155	Nov 09 Power accrual ED & PA	1,217.13
511100	13	11/30/2009	Waste Disposal Exp WT	JE	156	Accrue Discretion Power 11.09	-369.79
511100	13	11/30/2009	Waste Disposal Exp WT	JR	30059984	Periodic Waste Disposal Accrua	4,167.00
511200	13	11/30/2009	Amort Waste Disp Exp	JR	30059991	Amortize Waste Disposal KY Riv	7,692.79
515100	13	11/30/2009	Purch Power WT	JE	155	Nov 09 Power accrual ED & PA	-360,666.15
515100	14	11/30/2009	Purch Power TD	JE	155	Nov 09 Power accrual ED & PA	547.00
515100	12	11/30/2009	Purch Power P	JE	155	Nov 09 Power accrual ED & PA	12,040.20
515100	12	11/30/2009	Purch Power P	JE	156	Accrue Discretion Power 11.09	-4,800.59
515100	13	11/30/2009	Purch Power WT	JE	156	Accrue Discretion Power 11.09	-2,727.23
515100	14	11/30/2009	Purch Power TD	JE	156	Accrue Discretion Power 11.09	-131.69
515100	13	11/30/2009	Purch Power WT	JE	157	Power Accr Manual Adjust 11.09	387,033.71
515100	12	11/30/2009	Purch Power P	EE	3995397	KU	1,433.74
515100	14	11/30/2009	Purch Power TD	EE	3996447	KU	12.14
515100	14	11/30/2009	Purch Power TD	EE	3996451	KU	60.03
515100	12	11/30/2009	Purch Power P	EE	3996452	KU	62.39
520100	14	11/30/2009	M & S Oper TD	JE	130	KY UNMAPPED PCARD ACCRUAL 1109	-1,583.26
520100	13	11/30/2009	M & S Oper WT	JE	130	KY UNMAPPED PCARD ACCRUAL 1109	61.74
520100	16	11/30/2009	M & S Oper AG	JE	130	KY UNMAPPED PCARD ACCRUAL 1109	98.46
520100	14	11/30/2009	M & S Oper TD	JE	155	Nov 09 Power accrual ED & PA	-35.52
520100	14	11/30/2009	M & S Oper TD	JE	156	Accrue Discretion Power 11.09	-2.38
520100	16	11/30/2009	M & S Oper AG	CC	6563	GROTT LOCKSMITH CENTER	72.64
520100	13	11/30/2009	M & S Oper WT	CC	6563	HACH COMPANY	285.76
520100	14	11/30/2009	M & S Oper TD	CC	6563	USA BLUE BOOK	1,913.81
520100	16	11/30/2009	M & S Oper AG	JE	121112	Recls Inv from Rent to Mat Sup	7,619.49
520100	14	11/30/2009	M & S Oper TD	EE	3996451	KU	10.00
520100	14	11/30/2009	M & S Oper TD	PV	42378726	Neptune Technology - ALL USE R	2,064.56
532100	16	11/30/2009	Contr Svc-Audit Fees Oper AG	JR	275	Amort PWC Audit Fee 09-10	8,849.58
533000	16	11/30/2009	Contr Svc-Legal Oper AG	JE	160	Acc for Inv Rec'd but not appr	1,824.97
533000	16	11/30/2009	Contr Svc-Legal Oper AG	JE	175	Accrue for Unbilled Legal Fees	-2,715.64
533000	16	11/30/2009	Contr Svc-Legal Oper AG	JR	30059967	King & Spalding Legal Fees	34.07
533000	16	11/30/2009	Contr Svc-Legal Oper AG	PV	42380220	Stoll Keenon Ogden PLLC-PO/REM	4,190.08
533000	16	11/30/2009	Contr Svc-Legal Oper AG	PV	42380224	Stoll Keenon Ogden PLLC-PO/REM	20,645.28
533000	16	11/30/2009	Contr Svc-Legal Oper AG	PV	42380227	Stoll Keenon Ogden PLLC-PO/REM	5,968.62
534600	16	11/30/2009	Mgmt Fees-Corporate	JB	30906293	CP	604.47
534601	16	11/30/2009	Mgmt Fees-External Affairs/Com	JB	30906293	CP	27,981.24
534602	16	11/30/2009	Mgmt Fees-Finance	JB	30906293	CP	75,474.87
534603	16	11/30/2009	Mgmt Fees-Human Resources	JB	30906293	CP	25,452.21
534604	16	11/30/2009	Mgmt Fees-Legal	JB	30906293	CP	28,891.67
534605	16	11/30/2009	Mgmt Fees-Operations Svcs	JB	30906293	CP	36,560.42
534606	16	11/30/2009	Mgmt Fees-Property	JB	30906293	CP	34,357.40
534607	16	11/30/2009	Mgmt Fees-Business Development	JB	30906293	CP	14,614.66
534608	16	11/30/2009	Mgmt Fees-Bus Transformation	JB	30906293	CP	-435.05
534609	16	11/30/2009	Mgmt Fees-Audit	JB	30906293	CP	6,941.02
534610	16	11/30/2009	Mgmt Fees-Regulatory	JB	30906293	CP	1,670.89
534611	16	11/30/2009	Mgmt Fees-Inv Relations	JB	30906293	CP	1,359.53
534615	16	11/30/2009	SSC-Shrd Bus Srv Fees	JB	30906293	CP	48,441.13
534625	16	11/30/2009	CSC-Shrd Bus Srv Fees	JB	30906293	CP	143,909.67
534635	16	11/30/2009	ITS-Shrd Bus Srv Fees	JB	30906293	CP	138,180.14
534645	16	11/30/2009	Procure-Shrd Bus Srv Fees	JB	30906293	CP	5,695.22
534655	16	11/30/2009	Lab-Shrd Bus Srv Fees	JB	30906293	CP	15,774.62
534665	16	11/30/2009	BSC-Shrd Bus Srv Fees	JB	30906293	CP	4,256.16
534701	16	11/30/2009	Mgmt Fees-Regulated Operations	JB	30906293	CP	92,002.44
535000	15	11/30/2009	Contr Svc-Other Oper CA	JE	148	Telecom Accrual 11.09	1,067.20
535000	14	11/30/2009	Contr Svc-Other Oper TD	JE	600	Acc Goods/Serv Rend not invoic	-1,698.45
535000	13	11/30/2009	Contr Svc-Other Oper WT	JE	600	Acc Goods/Serv Rend not invoic	-495.00
535000	16	11/30/2009	Contr Svc-Other Oper AG	JE	600	Acc Goods/Serv Rend not invoic	-480.00
535000	16	11/30/2009	Contr Svc-Other Oper AG	CC	6563	FAST SIGNS	82.05
535000	16	11/30/2009	Contr Svc-Other Oper AG	JE	121108	Reclass Purchase Water Invoice	-5,392.64
535000	13	11/30/2009	Contr Svc-Other Oper WT	JR	30059979	Hach Co. - Maintenance	4,684.42
535000	16	11/30/2009	Contr Svc-Other Oper AG	JB	30906293	CP	134.05
535000	16	11/30/2009	Contr Svc-Other Oper AG	PV	42378501	Kentucky Underground Storage I	184.50
535000	13	11/30/2009	Contr Svc-Other Oper WT	PV	42378661	Lexington Tree Service Inc-PO/	2,474.50
535000	14	11/30/2009	Contr Svc-Other Oper TD	PV	42378669	Cobb, Rodney	56.00
535000	13	11/30/2009	Contr Svc-Other Oper WT	PV	42378699	Siemens Water Technologies Cor	403.00
535000	15	11/30/2009	Contr Svc-Other Oper CA	PV	42378791	Garda CL Central Inc	497.55
535000	14	11/30/2009	Contr Svc-Other Oper TD	PV	42378892	Kentucky Underground Protectio	3,114.00
535000	15	11/30/2009	Contr Svc-Other Oper CA	PV	42378897	Leak Eliminators LLC	880.00
535000	15	11/30/2009	Contr Svc-Other Oper CA	PV	42378919	Leak Eliminators LLC	880.00
535001	13	11/30/2009	Contr Svc-Temp Empl Oper WT	JE	160	Acc for Inv Rec'd but not appr	-292.91
535001	14	11/30/2009	Contr Svc-Temp Empl Oper TD	JE	160	Acc for Inv Rec'd but not appr	661.14
535001	13	11/30/2009	Contr Svc-Temp Empl Oper WT	JE	30906290	FASTR - ALLOCATION KY_ALLEXP2	-3,205.25
535001	14	11/30/2009	Contr Svc-Temp Empl Oper TD	JE	30906290	FASTR - ALLOCATION KY_ALLEXP2	-1,431.05
535001	15	11/30/2009	Contr Svc-Temp Empl Oper CA	PV	42378714	Volt Services Group	500.40
536000	13	11/30/2009	Contr Svc-Lab Testing Oper WT	JE	30906290	FASTR - ALLOCATION KY_ALLEXP2	-567.00
536000	13	11/30/2009	Contr Svc-Lab Testing Oper WT	PV	42378742	Fouser Environmental Services	100.00
536000	13	11/30/2009	Contr Svc-Lab Testing Oper WT	PV	42378748	Fouser Environmental Services	60.00
536000	13	11/30/2009	Contr Svc-Lab Testing Oper WT	PV	42378751	Fouser Environmental Services	110.00
541400	16	11/30/2009	Rents-Equipment Oper AG	JE	121105	True Up Prepd Other - Dyntek	165.30
541400	16	11/30/2009	Rents-Equipment Oper AG	JE	121112	Recls Inv from Rent to Mat Sup	2,709.52

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
541400	16	11/30/2009	Rents-Equipment Oper AG	JR	30059976	Dyntek Services	161.47
550000	16	11/30/2009	Trans Oper AG	JE		130 KY UNMAPPED PCARD ACCRUAL 1109	-114.18
550000	16	11/30/2009	Trans Oper AG	CC	6563	CLEAN SWEEP CAR WASH	85.67
550000	16	11/30/2009	Trans Oper AG	CC	6580	EXXONMOBIL	55.06
550000	1	11/30/2009	Trans - Cap Credits	T1	35619	Payroll Disbursement Entries	-18,627.06
550000	1	11/30/2009	Trans - Cap Credits	T3	35621	Actual Burden Journal Entries	15,753.76
550000	1	11/30/2009	Trans - Cap Credits	JE	30906458	Capital OH TrueUp Nov2009	43,509.33
550001	16	11/30/2009	Trans Oper AG Lease Cost	JE	215	ACCR ARI 11.09 &6 ADDL DAYS	3,558.12
550002	16	11/30/2009	Trans Oper AG Lease Fuel	JE	215	ACCR ARI 11.09 &6 ADDL DAYS	-2,524.30
550003	16	11/30/2009	Trans Oper AG Lease Maint	JE	215	ACCR ARI 11.09 &6 ADDL DAYS	1,462.02
556000	16	11/30/2009	Ins Vehicle Oper AG	JR	2	Amortize Prepaid Insurance	3,199.49
557000	16	11/30/2009	Ins Gen Liab Oper AG	JR	2	Amortize Prepaid Insurance	29,383.94
558000	16	11/30/2009	Ins Work Comp AG	JR	2	Amortize Prepaid Insurance	14,698.74
558000	1	11/30/2009	Ins Work Comp Cap Credits	T1	35619	Payroll Disbursement Entries	-10,865.78
558000	1	11/30/2009	Ins Work Comp Cap Credits	T3	35621	Actual Burden Journal Entries	9,189.76
558000	16	11/30/2009	Ins Work Comp AG	JE	30905849	Rcls PR charges from KY to IN	-38.36
558000	1	11/30/2009	Ins Work Comp Cap Credits	JE	30906458	Capital OH TrueUp Nov2009	410.19
559000	16	11/30/2009	Ins Other Oper AG	JR	2	Amortize Prepaid Insurance	13,348.30
566100	16	11/30/2009	Reg Comm Amort Rate Case	JR	30059957	Deferred Rate Case Expense	12,443.21
566100	16	11/30/2009	Reg Comm Amort Rate Case	JR	30059987	Deferred Rate Case Expense	11,566.58
566200	16	11/30/2009	Reg Comm Amort Depr Study	JR	30059961	DDA - Cost of Service Study	798.48
566200	16	11/30/2009	Reg Comm Amort Depr Study	JR	30059971	DDA - Depreciation Study	500.09
568010	16	11/30/2009	Water Res Conservation	JE	160	Acc for Inv Rec'd but not appr	8,710.00
570100	15	11/30/2009	Uncollectible Accounts	JE	100	Adj Allow for Dblt Acct 11.09	-7,276.01
570100	16	11/30/2009	Uncollectible Accts-MI's	JE	260	Adj Allow for Dblt Acct Bal	-905.43
570100	15	11/30/2009	Uncollectible Accounts	JE	121104	Recls Bad Debt Suspense Pmts	471.88
570100	15	11/30/2009	Uncollectible Accounts	JE	30905591	KY CIS POST GL BATCH	-806.05
575000	14	11/30/2009	Misc Oper TD	JE	130	KY UNMAPPED PCARD ACCRUAL 1109	-1,595.87
575000	13	11/30/2009	Misc Oper WT	JE	130	KY UNMAPPED PCARD ACCRUAL 1109	-1,400.82
575000	16	11/30/2009	Misc Oper AG	JE	130	KY UNMAPPED PCARD ACCRUAL 1109	9.21
575000	12	11/30/2009	Misc Oper P	JE	130	KY UNMAPPED PCARD ACCRUAL 1109	18.02
575000	15	11/30/2009	Misc Oper CA	JE	130	KY UNMAPPED PCARD ACCRUAL 1109	148.78
575000	14	11/30/2009	Misc Oper TD	JE	148	Telecom Accrual 11.09	106.34
575000	16	11/30/2009	Misc Oper AG	JE	160	Acc for Inv Rec'd but not appr	-13,736.12
575000	13	11/30/2009	Misc Oper WT	CC	6563	W W GRAINGER	605.53
575000	14	11/30/2009	Misc Oper TD	CC	6563	NATIONAL WORKWEAR INC	647.23
575000	16	11/30/2009	Misc Oper AG	CC	6580	LEGAL DIRECTORIES PUBLIS	851.51
575000	16	11/30/2009	Misc Oper AG	JE	30904668	Reverse Sabrix on Credit Memo	-85.79
575000	16	11/30/2009	Misc Oper AG	JE	30906162	FACORR:ACCRUAL FOR PI	-20,928.53
575000	13	11/30/2009	Misc Oper WT	JE	30906290	FASTR - ALLOCATION KY_ALLEXP2	-39.22
575002	16	11/30/2009	Misc General Office	JE	600	Acc Goods/Serv Rend not invoic	149.77
575002	16	11/30/2009	Misc General Office	CC	6563	OFFICE MAX	84.78
575030	16	11/30/2009	Advertising	JE	130	KY UNMAPPED PCARD ACCRUAL 1109	669.00
575100	15	11/30/2009	Bank Service Charges CA	JE	140	Mellon Bank Fee Accrual	2,647.80
575100	15	11/30/2009	Bank Service Charges CA	JE	141	Checkfree Bank Fees 11.09	66.26
575130	16	11/30/2009	Brochures and Handouts	JE	600	Acc Goods/Serv Rend not invoic	1,824.00
575200	15	11/30/2009	Collection Agencies CA	JE	31133	GC Services November Accrual	9,642.38
575200	15	11/30/2009	Collection Agencies CA	JE	30905858	Record Nov 09 TWS activity	-108.44
575200	15	11/30/2009	Collection Agencies CA	PV	42378355	GC Services Limited Parnership	4,702.73
575200	15	11/30/2009	Collection Agencies CA	PV	42378587	Penn Credit Corp	594.25
575200	15	11/30/2009	Collection Agencies CA	PV	42378591	Penn Credit Corp	2,876.77
575220	16	11/30/2009	Community Relations	JE	600	Acc Goods/Serv Rend not invoic	200.00
575240	16	11/30/2009	Co Dues/Membership Deduct	CC	6563	ENG&SURVEYBD	20.00
575240	16	11/30/2009	Co Dues/Membership Deduct	JR	30059962	Amortize AWWA Research Fees	1,517.61
575242	16	11/30/2009	Co Dues Deduct AWWA	JR	30059969	AWWA Membership dues	614.83
575244	16	11/30/2009	Co Dues Deduct NAWC	JR	30059986	NAWC Membership Dues	3,141.70
575260	16	11/30/2009	Credit Line Fees	JR	30059966	JPMorgan Credit Line Fees	34.97
575261	AW46	11/30/2009	Credit Line Fees AW46	JE	125	Rec'd Mthly Trans pd by AWCC	1,607.43
575261	AW46	11/30/2009	Credit Line Fees AW46	JE	129	ACCRUED CREDIT LINE FEES	167.64
575275	16	11/30/2009	Discounts Available	PK	62058095	US Pipe & Foundry Co - REMIT	-41.09
575280	16	11/30/2009	Dues/Membership Deduct	JE	130	KY UNMAPPED PCARD ACCRUAL 1109	10.00
575280	16	11/30/2009	Dues/Membership Deduct	CC	6563	AMERICAN WATERWORKS	116.00
575280	16	11/30/2009	Dues/Membership Deduct	JR	30059978	Commerce Lexington Member Dues	416.67
575280	16	11/30/2009	Dues/Membership Deduct	JR	30059980	Kentucky League of Cities	125.00
575280	16	11/30/2009	Dues/Membership Deduct	JR	30059981	Calence LLC	341.51
575320	13	11/30/2009	Electricity WT	JE	155	Nov 09 Power accrual ED & PA	408.88
575320	14	11/30/2009	Electricity TD	JE	155	Nov 09 Power accrual ED & PA	445.12
575320	16	11/30/2009	Electricity AG	JE	155	Nov 09 Power accrual ED & PA	548.74
575320	16	11/30/2009	Electricity AG	JE	156	Accrue Discretion Power 11.09	-307.01
575320	13	11/30/2009	Electricity WT	JE	156	Accrue Discretion Power 11.09	-122.37
575320	14	11/30/2009	Electricity TD	JE	156	Accrue Discretion Power 11.09	-94.76
575320	14	11/30/2009	Electricity TD	PV	42378694	KY Utilities	28.50
575340	16	11/30/2009	Employee Expenses AG	JE	130	KY UNMAPPED PCARD ACCRUAL 1109	388.93
575340	16	11/30/2009	Employee Expenses AG	CC	6563	UK PARKING - PS	5.50
575340	16	11/30/2009	Employee Expenses AG	CC	6580	HIGH STANDARDS LIMO	1,800.58
575340	16	11/30/2009	Employee Expenses AG	JE	30905849	Rcls PR charges from KY to IN	-181.90
575342	16	11/30/2009	Empl Exp Conf/Registration AG	CC	6563	HACH COMPANY	125.00
575350	16	11/30/2009	Meals Deduct	JE	130	KY UNMAPPED PCARD ACCRUAL 1109	743.60
575350	16	11/30/2009	Meals Deduct	CC	6563	DONATOS PIZZA MAIN ST	351.04
575350	16	11/30/2009	Meals Deduct	CC	6580	MR KABAB	82.20
575350	16	11/30/2009	Meals Deduct	JE	30905849	Rcls PR charges from KY to IN	-291.01
575350	16	11/30/2009	Meals Deduct	JA	30906287	FASTR - ALLOC GAMTALLCO	-1,138.36
575351	16	11/30/2009	Meals Non Deduct	JE	130	KY UNMAPPED PCARD ACCRUAL 1109	198.28
575351	16	11/30/2009	Meals Non Deduct	JA	30906287	FASTR - ALLOC GAMTALLCO	1,138.36

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
575480	16	11/30/2009	Heat - Oil/Gas AG	JE	155 Nov 09	Power accrual ED & PA	87.41
575480	14	11/30/2009	Heat - Oil/Gas TD	JE	155 Nov 09	Power accrual ED & PA	1,696.42
575480	14	11/30/2009	Heat - Oil/Gas TD	JE	156 Accrue	Discretion Power 11.09	-127.35
575480	16	11/30/2009	Heat - Oil/Gas AG	JE	156 Accrue	Discretion Power 11.09	-10.98
575500	16	11/30/2009	Janitorial AG	JE	600 Acc	Goods/Serv Rend not invoice	-1,650.00
575500	13	11/30/2009	Janitorial WT	JE	600 Acc	Goods/Serv Rend not invoice	-597.00
575545	13	11/30/2009	Lab Supplies WT	JE	130 KY	UNMAPPED PCARD ACCRUAL 1109	157.83
575545	13	11/30/2009	Lab Supplies WT	JE	160 Acc	for Inv Rec'd but not appr	2,220.65
575545	13	11/30/2009	Lab Supplies WT	JE	600 Acc	Goods/Serv Rend not invoice	1,000.00
575545	13	11/30/2009	Lab Supplies WT	CC	6563	HACH COMPANY	143.68
575545	13	11/30/2009	Lab Supplies WT	JE	30906290	FASTR - ALLOCATION KY_ALLEXP2	-512.57
575620	15	11/30/2009	Office & Admin Supplies CA	JE	130 KY	UNMAPPED PCARD ACCRUAL 1109	-222.74
575620	16	11/30/2009	Office & Admin Supplies AG	JE	130 KY	UNMAPPED PCARD ACCRUAL 1109	1,281.48
575620	13	11/30/2009	Office & Admin Supplies WT	CC	6563	OFFICE MAX	8.67
575620	15	11/30/2009	Office & Admin Supplies CA	CC	6563	USPS	44.00
575620	14	11/30/2009	Office & Admin Supplies TD	CC	6563	OFFICEMAX CT IN	464.72
575625	16	11/30/2009	Overnight Shipping AG	PV	42378600	United Parcel Service	18.27
575625	16	11/30/2009	Overnight Shipping AG	PV	42378604	United Parcel Service	34.35
575625	13	11/30/2009	Overnight Shipping WT	PV	42378754	United Parcel Service	87.19
575625	16	11/30/2009	Overnight Shipping AG	PV	42378789	United Parcel Service	128.50
575660	15	11/30/2009	Postage CA	JE	125 Rec'd	Mthly Trans pd by AWCC	51,200.69
575670	16	11/30/2009	Relocation Expenses	JE	121118	Accr Inv from NEI Global 11.09	11,370.43
575711	16	11/30/2009	Add'l Security Costs AG	JE	160 Acc	for Inv Rec'd but not appr	-2,665.26
575711	16	11/30/2009	Add'l Security Costs AG	JE	600 Acc	Goods/Serv Rend not invoice	-2,665.26
575711	16	11/30/2009	Add'l Security Costs AG	PV	42378797	Murray Guard Inc-PO/REMIT	2,668.64
575711	16	11/30/2009	Add'l Security Costs AG	PV	42378805	Murray Guard Inc-PO/REMIT	715.20
575711	16	11/30/2009	Add'l Security Costs AG	PV	42378879	Murray Guard Inc-PO/REMIT	715.20
575711	16	11/30/2009	Add'l Security Costs AG	PV	42378882	Murray Guard Inc-PO/REMIT	2,682.17
575715	16	11/30/2009	Software Licenses & Support	JE	130 KY	UNMAPPED PCARD ACCRUAL 1109	2,294.90
575715	16	11/30/2009	Software Licenses & Support	JR	348 Amort	RIA Insource CIS License	284.82
575715	16	11/30/2009	Software Licenses & Support	JR	30059963	Vesry Pro Expert Maint Program	522.08
575715	16	11/30/2009	Software Licenses & Support	JR	30059970	Amortize global support iconic	405.58
575715	16	11/30/2009	Software Licenses & Support	JR	30059983	Amortize Industrial Defender	113.21
575740	14	11/30/2009	Telephone TD	JE	148 Telecom	Accrual 11.09	113.50
575740	16	11/30/2009	Telephone AG	JE	148 Telecom	Accrual 11.09	341.84
575740	15	11/30/2009	Telephone CA	JE	148 Telecom	Accrual 11.09	2,921.59
575741	14	11/30/2009	Cell Phone TD	JE	148 Telecom	Accrual 11.09	53.69
575741	13	11/30/2009	Cell Phone WT	JE	148 Telecom	Accrual 11.09	82.03
575741	16	11/30/2009	Cell Phone AG	JE	148 Telecom	Accrual 11.09	336.67
575741	16	11/30/2009	Cell Phone AG	CC	6563	SPRINT STORE	-370.99
575780	11	11/30/2009	Trash Removal SS	CC	6563	DISPOSAL.COMALLIEDWSTE	625.85
575780	14	11/30/2009	Trash Removal TD	CC	6563	DISPOSAL.COMALLIEDWSTE	625.86
575780	11	11/30/2009	Trash Removal SS	PV	42378667	Allied Waste Services #993	467.61
575790	16	11/30/2009	Trustee Fees AG	JE	191104	Reclass Wells Fargo	156.67
575790	16	11/30/2009	Trustee Fees AG	JR	30059992	Amortize Bank of NY BD 1200027	333.33
575790	16	11/30/2009	Trustee Fees AG	JR	30059993	Amortize Bank of NY BD 1200028	333.33
575820	14	11/30/2009	Uniforms TD	JE	130 KY	UNMAPPED PCARD ACCRUAL 1109	-144.43
575820	13	11/30/2009	Uniforms WT	JE	130 KY	UNMAPPED PCARD ACCRUAL 1109	173.09
575820	14	11/30/2009	Uniforms TD	CC	6563	UFIRST LAUNDRY SVCS	620.07
575830	16	11/30/2009	Wtr & Waste Wtr Exp AG	PV	42378787	Kentucky American Water	61.02
575998	16	11/30/2009	PCard Undistributed	JE	130 KY	UNMAPPED PCARD ACCRUAL 1109	-378.22
620000	23	11/30/2009	Mat and Sup Maint WT	JE	130 KY	UNMAPPED PCARD ACCRUAL 1109	-287.21
620000	21	11/30/2009	Mat and Sup Maint SS	JE	130 KY	UNMAPPED PCARD ACCRUAL 1109	2,894.94
620000	24	11/30/2009	Mat and Sup Maint TD	JE	160 Acc	for Inv Rec'd but not appr	205.23
620000	21	11/30/2009	Mat and Sup Maint SS	JE	160 Acc	for Inv Rec'd but not appr	2,547.29
620000	21	11/30/2009	Mat and Sup Maint SS	JE	600 Acc	Goods/Serv Rend not invoice	1,500.00
620000	24	11/30/2009	Mat and Sup Maint TD	JE	600 Acc	Goods/Serv Rend not invoice	1,500.00
620000	24	11/30/2009	Mat and Sup Maint TD	CC	6563	LITER'S INC	201.00
620000	24	11/30/2009	Mat and Sup Maint TD	IR	570804	Inventory Return	-1,039.81
620000	24	11/30/2009	Mat and Sup Maint TD	II	570811	Inventory Issue-Stk E & D	9,018.80
620000	24	11/30/2009	Mat and Sup Maint TD	II	571343	Inventory Issue-Stk E & D	14.86
620000	24	11/30/2009	Mat and Sup Maint TD	II	571350	Inventory Issue-Stk E & D	16.52
620000	26	11/30/2009	Mat and Sup Maint AG	JR	30009705	Amort Microsoft License & Main	2,485.83
620000	24	11/30/2009	Mat and Sup Maint TD	JE	30905542	BP non stock material to MJ	-234.24
620000	24	11/30/2009	Mat and Sup Maint TD	JE	30905544	BP non stock material to MJ	-24.30
620000	24	11/30/2009	Mat and Sup Maint TD	PV	42378608	US Pipe & Foundry Co - REMIT	1,467.46
635000	26	11/30/2009	Contr Svc-Other Maint AG	JE	160 Acc	for Inv Rec'd but not appr	1,135.84
635000	26	11/30/2009	Contr Svc-Other Maint AG	CC	6563	UFIRST LAUNDRY SVCS	82.04
675000	24	11/30/2009	Misc Maint TD	JE	160 Acc	for Inv Rec'd but not appr	2,079.20
675000	24	11/30/2009	Misc Maint TD	CC	6563	SCOTT GROSS COMPANY-NEWTO	212.00
675000	26	11/30/2009	Misc Maint AG	JE	121112	Recls Inv from Rent to Mat Sup	-10,329.01
675000	26	11/30/2009	Misc Maint AG	JR	30059974	Amortize ECIS Extended Support	3,580.00
675000	23	11/30/2009	Misc Maint WT	PV	42378596	Sullivan Environmental Technol	1,097.02
675000	23	11/30/2009	Misc Maint WT	PV	42378705	Sullivan Environmental Technol	1,083.00
675000	24	11/30/2009	Misc Maint TD	PV	42378900	Saf ti co Inc - PO/REMIT	100.70
675050	23	11/30/2009	Amort Def Maint WT	JR	30009642	amtz m959	137.65
675050	23	11/30/2009	Amort Def Maint WT	JR	30009644	amtz m965	685.80
675050	23	11/30/2009	Amort Def Maint WT	JR	30009649	amtz m1039	1,281.93
675050	23	11/30/2009	Amort Def Maint WT	JR	30009653	amtz hydro #8	1,131.92
675050	23	11/30/2009	Amort Def Maint WT	JR	30009657	amtz prog maint	1,076.39
675050	24	11/30/2009	Amort Def Maint TD	JR	30009659	amort M1061 Hume Rd Tank	2,149.90
675050	23	11/30/2009	Amort Def Maint WT	JR	30009660	AMTZ HYDROTR #3	1,000.67
675050	23	11/30/2009	Amort Def Maint WT	JR	30009670	M1011 AMTZ HYDROTREATER #5	1,004.87
675050	24	11/30/2009	Amort Def Maint TD	JR	30009688	Paint Hydrotreater #1	1,469.26

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
675050	24	11/30/2009	Amort Def Maint TD	JR	30009689	Paint Hydrotreator #2	1,800.99
675050	24	11/30/2009	Amort Def Maint TD	JR	30009691	Repair Cox Street Tank	416.66
675050	24	11/30/2009	Amort Def Maint TD	JR	30009697	Amtrz York Street Tank M1104	276.13
675050	23	11/30/2009	Amort Def Maint WT	JR	30009753	M1038 Paint Hydro Treater	1,244.41
675050	23	11/30/2009	Amort Def Maint WT	JR	30059958	Amortize Programmed Maint	1,530.40
675050	24	11/30/2009	Amort Def Maint TD	JR	30059988	Amortize Programmed Maint	7,172.91
675050	23	11/30/2009	Amort Def Maint WT	JR	30059989	Amortize Programmed Maint	2,858.27
675110	26	11/30/2009	Maint Exp ARO/Net Neg Sal AG	DP	30904246	Monthly Depreciation Expense	129,075.72
675650	24	11/30/2009	Paving/Backfill TD	JE		160 Acc for Inv Rec'd but not appr	10,646.95
675650	24	11/30/2009	Paving/Backfill TD	JE		121117 Mnthly Paving & Sod Accr 11.09	23,611.16
680110		11/30/2009	Depr Exp-General	DP	30904246	Monthly Depreciation Expense	625,984.57
680120		11/30/2009	Depr Exp-Amort CIAC Tax	DP	30904246	Monthly Depreciation Expense	-23,552.58
680125		11/30/2009	Depr Exp-Amort CIAC Non Tax	DP	30904246	Monthly Depreciation Expense	-94,680.90
680300		11/30/2009	Amortization of UPAA	JU		907 Amort Tri Village/Elk Lake	697.33
680300		11/30/2009	Amortization of UPAA	JU	30009706	Amtrz of Util Plant Acquis Adj	16.06
680300		11/30/2009	Amortization of UPAA	JU	30022689	Amort UPAA Boonesboro	1,087.57
680540		11/30/2009	Amort-Reg Asset AFUDC	JU	30092822	AMORTIZE AFUDC EQUITY	6,332.12
680600		11/30/2009	Amort-Prop Losses	JR		156 Amort source of supply project	4,756.67
680600		11/30/2009	Amort-Prop Losses	JR	30009687	Bluegrass Water Project	29,592.34
680620		11/30/2009	Amort-Reg Asset	JU	30092823	UPA AMORTIZATION REG ASSET	575.00
685100		11/30/2009	Utility Reg Assessment Fee	JH		4 Amortize KY Prepaid PSC Fees	7,700.97
685200		11/30/2009	Property Taxes	JH		6 Accrue KY Property Tax	229,073.01
685325		11/30/2009	FICA	T3		35621 Actual Burden Journal Entries	18,835.86
685325		11/30/2009	FICA	JE	30905204	FICA accrual for Nov 2009	20,736.82
685325		11/30/2009	FICA	JE	30906290	FASTR - ALLOCATION KY_ALLEXP2	-37.35
690110		11/30/2009	FIT-Current	JE	30905805	Sept 2009 YTD Tax Provision	1,266,361.00
690110		11/30/2009	FIT-Current	JE	30907004	Income Tax Provision	122,542.08
690120	2	11/30/2009	FIT-PrYr Adj Over Accr	JE		121121 State Provision to Return Adj	-132,437.00
690210		11/30/2009	SIT-Current	JE	30905805	Sept 2009 YTD Tax Provision	476,824.00
690210		11/30/2009	SIT-Current	JE	30907004	Income Tax Provision	114,620.25
690220	2	11/30/2009	SIT-PrYr Adj Over Accr	JE		121121 State Provision to Return Adj	378,393.00
690620	2	11/30/2009	Def FIT-PY Adj Liab	JE		121121 State Provision to Return Adj	132,437.00
690630	2	11/30/2009	Def FIT-Reg Liab	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-12,287.74
690630	1	11/30/2009	Def FIT-Reg Asset	JT	30092822	CY2 Rec Amor Reg Asset/Lia	30,852.12
690650	2	11/30/2009	Def FIT-Other Liab	JE	30905805	Sept 2009 YTD Tax Provision	3,328,292.00
690650	2	11/30/2009	Def FIT-Other Liab	JE	30907004	Income Tax Provision	980,797.48
690720	2	11/30/2009	Def SIT-PY Adj Liab	JE		121121 State Provision to Return Adj	-378,393.00
690730	2	11/30/2009	Def SIT-Reg Liab	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-5,246.50
690730	1	11/30/2009	Def SIT-Reg Asset	JT	30092822	CY2 Rec Amor Reg Asset/Lia	5,626.88
690750	2	11/30/2009	Def SIT-Other Liab	JE	30905805	Sept 2009 YTD Tax Provision	361,107.00
690750	2	11/30/2009	Def SIT-Other Liab	JE	30907004	Income Tax Provision	86,596.68
695220		11/30/2009	ITC Restored - 3%	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-637.67
695230		11/30/2009	ITC Restored - 4%	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-525.42
695240		11/30/2009	ITC Restored - 10%	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-5,903.33
705100		11/30/2009	AFUDC - Equity	F6	30906208	AFUDC Equity	-181,414.29
715111		11/30/2009	M&J Revenues-Outside	RI	10133463	Metropolitan Insurance	1,861.12
715111		11/30/2009	M&J Revenues-Outside	RI	10135183	State Farm Insurance	2,736.61
715111		11/30/2009	M&J Revenues-Outside	RI	10137225	The Allen Attn: Mark Hubbard	-175.33
715111		11/30/2009	M&J Revenues-Outside	RI	10137226	Jimmy Nash Homes	-285.13
715111		11/30/2009	M&J Revenues-Outside	RI	10137237	Neptune Equipment Company-AP/P	-412.92
715111		11/30/2009	M&J Revenues-Outside	RI	10137312	Clevenger, Dennis	-627.66
715111		11/30/2009	M&J Revenues-Outside	RI	10137313	Stanley Pipeline Inc	-520.03
715111		11/30/2009	M&J Revenues-Outside	RI	10137314	Richards Quality Plumbing	-1,698.07
715111		11/30/2009	M&J Revenues-Outside	RI	10137315	Neptune Equipment Company-AP/P	-444.77
715111		11/30/2009	M&J Revenues-Outside	RI	10137316	Stanley Pipeline Inc	-359.13
715111		11/30/2009	M&J Revenues-Outside	RI	10137317	Spartan Construction	-781.83
715111		11/30/2009	M&J Revenues-Outside	RI	10137318	Lenco Excavation - REMIT	-341.32
715111		11/30/2009	M&J Revenues-Outside	RI	10137319	CRG Residential	-769.64
715111		11/30/2009	M&J Revenues-Outside	RI	10137320	ABR Construction	-471.26
715111		11/30/2009	M&J Revenues-Outside	RI	10137321	Columbia Gas	-109.38
716121		11/30/2009	M&J Expenses-Outside	T2		35620 Payroll Labor Distribution	747.90
716121		11/30/2009	M&J Expenses-Outside	T3		35621 Actual Burden Journal Entries	548.21
716121		11/30/2009	M&J Expenses-Outside	JE		121117 Mnthly Paving & Sod Accr 11.09	2,990.58
716121		11/30/2009	M&J Expenses-Outside	RI	10132337	State Farm Insurance	3,818.93
716121		11/30/2009	M&J Expenses-Outside	JE	30905538	BPCORR reclass voucher 448718	9,174.30
716121		11/30/2009	M&J Expenses-Outside	JE	30905542	BP non stock material to MJ	234.24
716121		11/30/2009	M&J Expenses-Outside	JE	30905544	BP non stock material to MJ	24.30
716121		11/30/2009	M&J Expenses-Outside	PV	42378615	Kentucky Service Co Inc	2,753.93
716122		11/30/2009	M&J Expenses-Inside	JE	30906290	FASTR - ALLOCATION KY_ALLEXP2	6,293.59
755100		11/30/2009	Amort UPAA	JU		908 Amortize Owenton Acquisition	-35.38
755201		11/30/2009	Amort PS Exp w/ mandatory	JR		1005 AMORT PREFERRED STOCK EXP	64.24
760100		11/30/2009	Donations Deduct	JE		600 Acc Goods/Serv Rend not invoice	200.15
760200		11/30/2009	Other Income Deductions	CC		6563 ENTERPRISE RENT-A-CAR	96.22
760200		11/30/2009	Other Income Deductions	JE		121111 Accrue Add'l Workbasket Accrue	21,240.00
780100		11/30/2009	SIT-Other Inc & Ded Curr	JE	30905805	Sept 2009 YTD Tax Provision	-11,813.00
780100		11/30/2009	SIT-Other Inc & Ded Curr	JE	30907004	Income Tax Provision	-2,560.68
790100		11/30/2009	FIT-Oth Inc & Ded-curr	JE	30905805	Sept 2009 YTD Tax Provision	-64,773.00
790100		11/30/2009	FIT-Oth Inc & Ded-curr	JE	30907004	Income Tax Provision	-14,041.06
810100		11/30/2009	Int LTD-Outside Reg	JE		103 Nov09 Interest Accrual	137,712.50
810100		11/30/2009	Int LTD-Outside Reg	JR	30059977	Amortize Gain on Loan Payoff	-10,875.79
810400 AW46		11/30/2009	Int LTD-Inside AW46	JE		103 Nov09 Interest Accrual	652,002.08
810400 AW46		11/30/2009	Int LTD-Inside AW46	JE		121109 Recl Interest Exp for BD120027	-236,406.25
810400 AW46		11/30/2009	Int LTD-Inside AW46	JE		121110 Recl Interest Exp for BD120028	-121,875.00
820100		11/30/2009	Amort Debt Disc & Exp	JR		1003 Amortize Debt Expense-OUTSIDE	665.38

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
820110	AW46	11/30/2009	Amort DExp Inside AW46	JR	1007	Amortize debt Exp Inside	6,666.70
820110	AW46	11/30/2009	Amort DExp Inside AW46	JR	1008	Amortize debt Exp Inside	1,699.18
820110	AW46	11/30/2009	Amort DExp Inside AW46	JR	1009	Amortize debt Exp Inside	921.99
830100	AW46	11/30/2009	Interest STD Inside	JE	125	Rec'd Mthly Trans pd by AWCC	9,735.04
840000		11/30/2009	Other Interest Expense	JE	121103	Recls Tax Var from Commw of KY	765.04
850000		11/30/2009	AFUDC Debt	F0	30906207	AFUDC Debt	-91,385.76
860040		11/30/2009	Div Dec PS-Out w/ mand	JE	103	Nov09 Interest Accrual	31,762.50
860100		11/30/2009	Div Dec Pref Stk-Outside	JE	103	Nov09 Interest Accrual	6,510.50
860220	AW02	11/30/2009	Div Decl Com Stk In-AW02	JE	121114	Accrue Common Dividends 11.09	2,006,260.48
401110		12/1/2009	Res Sales Billed	JE	30905812	KY CIS POST GL BATCH	-229,640.44
401120		12/1/2009	Res Sales Unbilled	JE	121113	Disc Unbill Revenue Adj 11.09	-261,367.00
401120		12/1/2009	Res Sales Unbilled	JE	30905392	UNBILLED REVENUE	2,139,252.12
401210		12/1/2009	Com Sales Billed	JE	30905812	KY CIS POST GL BATCH	-119,747.80
401220		12/1/2009	Com Sales Unbilled	JE	30905392	UNBILLED REVENUE	1,119,468.60
401310		12/1/2009	Ind Sales Billed	JE	121106	Rev Billing Credit Adj SquareD	-13,261.12
401320		12/1/2009	Ind Sales Unbilled	JE	30905392	UNBILLED REVENUE	121,979.36
401420		12/1/2009	Pub Fire Unbilled	JE	121120	Reverse Unbill Public Fire	-251,984.00
401420		12/1/2009	Pub Fire Unbilled	JE	30905392	UNBILLED REVENUE	251,983.50
401460		12/1/2009	Priv Fire Unbilled	JE	121102	Reverse Unbilled Private Fire	-95,401.76
401460		12/1/2009	Priv Fire Unbilled	JE	30905392	UNBILLED REVENUE	95,401.76
401510		12/1/2009	Pub Auth Billed	JE	30905812	KY CIS POST GL BATCH	-4,742.31
401520		12/1/2009	Pub Auth Unbilled	JE	30905392	UNBILLED REVENUE	299,209.36
401620		12/1/2009	Sales for Resale Unbilled	JE	30905392	UNBILLED REVENUE	155,951.84
402110		12/1/2009	Dom WW Serv Billed	JE	30905812	KY CIS POST GL BATCH	-49.99
403102		12/1/2009	Oth Rev-Rents Water Property	RR	10136661	Mconathy, William - Remit	-95.00
403102		12/1/2009	Oth Rev-Rents Water Property	RR	10136663	Cingular Wireless - El Paso, T	-2,546.99
403102		12/1/2009	Oth Rev-Rents Water Property	RR	10136806	Sprint Nextel	-2,000.00
403104		12/1/2009	Oth Rev-NSF Check Charge	JE	30905812	KY CIS POST GL BATCH	-672.00
403105		12/1/2009	Oth Rev-App/Initiate Serv Fee	JE	30905812	KY CIS POST GL BATCH	-2,782.00
403107		12/1/2009	Oth Rev-Reconnection Charges	JE	30905812	KY CIS POST GL BATCH	-3,224.00
501200	16	12/1/2009	Labor Oper AG	JE	30905173	labor accrual November 2009	-22,141.23
501200	1305	12/1/2009	Labor Oper WT Super/Eng	JE	30905173	labor accrual November 2009	-900.05
501200	14	12/1/2009	Labor Oper TD	JE	30905173	labor accrual November 2009	-900.05
501200	1405	12/1/2009	Labor Oper TD Super/Eng	JE	30905173	labor accrual November 2009	-900.05
504100	16	12/1/2009	Group Ins Oper AG	RR	10136542	Stokley, Susie	-128.34
504100	16	12/1/2009	Group Ins Oper AG	RR	10136543	Bailey, Dorothy - Remit	-395.00
504100	16	12/1/2009	Group Ins Oper AG	RR	10136583	White, Joe C.	-150.50
504100	16	12/1/2009	Group Ins Oper AG	RR	10136584	Brown, Barbara K.	-50.00
504100	16	12/1/2009	Group Ins Oper AG	RR	10136677	Allen, Euvonnia L.	-395.00
504100	16	12/1/2009	Group Ins Oper AG	RR	10136686	Gooch, Wilma J.	-395.00
504100	16	12/1/2009	Group Ins Oper AG	RR	10136828	Jones, Gene A.	-625.84
504100	16	12/1/2009	Group Ins Oper AG	RI	10137692	Kinley, Victor E.	-141.00
504100	1	12/1/2009	Group Insurance - Cap Credits	JE	30906458	Capital OH TrueUp Nov2009	-12,859.84
504620	16	12/1/2009	Employee Physical Exam AG	JE	121119	Add'l PTP5 Accrual 11.09	-3,843.00
505100	1	12/1/2009	PBOP Cap Credits	JE	30906458	Capital OH TrueUp Nov2009	6,528.83
506100	1	12/1/2009	Pension - Cap Credits	JE	30906458	Capital OH TrueUp Nov2009	11,443.29
507100	16	12/1/2009	401k Oper AG	JE	30904976	401(K) Accrual November 2009	-538.73
508101	16	12/1/2009	DCP Oper AG	JE	30905193	DCP Accrual for Nov 2009	-504.24
511100	13	12/1/2009	Waste Disposal Exp WT	JE	156	Accrue Discretion Power 11.09	177.89
515100	14	12/1/2009	Purch Power TD	JE	156	Accrue Discretion Power 11.09	131.69
515100	13	12/1/2009	Purch Power WT	JE	156	Accrue Discretion Power 11.09	1,023.19
515100	12	12/1/2009	Purch Power P	JE	156	Accrue Discretion Power 11.09	2,159.49
520100	14	12/1/2009	M & S Oper TD	JE	156	Accrue Discretion Power 11.09	2.38
520100	14	12/1/2009	M & S Oper TD	ST	30905511	SABRIX VENDOR TAX COMPARE	.33
533000	16	12/1/2009	Contr Svc-Legal Oper AG	JE	160	Acc for Inv Rec'd but not appr	-6,015.05
550000	1	12/1/2009	Trans - Cap Credits	JE	30906458	Capital OH TrueUp Nov2009	-43,509.33
550001	16	12/1/2009	Trans Oper AG Lease Cost	JE	215	ACCR ARI 11.09 & 6 ADDL DAYS	-3,558.12
558000	1	12/1/2009	Ins Work Comp Cap Credits	JE	30906458	Capital OH TrueUp Nov2009	-410.19
568010	16	12/1/2009	Water Res Conservation	JE	160	Acc for Inv Rec'd but not appr	-8,710.00
570100	15	12/1/2009	Uncollectible Accounts	JE	30905812	KY CIS POST GL BATCH	-260.30
575000	16	12/1/2009	Misc Oper AG	JE	130	KY UNMAPPED PCARD ACCRUAL 1109	-9.21
575000	16	12/1/2009	Misc Oper AG	JE	30906162	FACORR:ACCRUAL FOR PI	20,928.53
575002	16	12/1/2009	Misc General Office	JE	600	Acc Goods/Serv Rend not invoice	-149.77
575030	16	12/1/2009	Advertising	JE	130	KY UNMAPPED PCARD ACCRUAL 1109	-669.00
575130	16	12/1/2009	Brochures and Handouts	JE	600	Acc Goods/Serv Rend not invoice	-1,824.00
575200	15	12/1/2009	Collection Agencies CA	JE	31133	GC Services November Accrual	-9,642.38
575220	16	12/1/2009	Community Relations	JE	600	Acc Goods/Serv Rend not invoice	-200.00
575275	16	12/1/2009	Discounts Available	PK	62058119	Mueller Co - ALL USE PO/REMIT	-256.95
575275	16	12/1/2009	Discounts Available	PK	62058121	Ferguson SAC - ALL USE REMIT	-52.10
575280	16	12/1/2009	Dues/Membership Deduct	JE	130	KY UNMAPPED PCARD ACCRUAL 1109	-10.00
575320	13	12/1/2009	Electricity WT	JE	156	Accrue Discretion Power 11.09	59.11
575320	14	12/1/2009	Electricity TD	JE	156	Accrue Discretion Power 11.09	94.76
575320	16	12/1/2009	Electricity AG	JE	156	Accrue Discretion Power 11.09	307.01
575320	13	12/1/2009	Electricity WT	EE	3997056	BLUE GRASS ENERGY	38.52
575320	14	12/1/2009	Electricity TD	EE	3999327	OWEN ELECTRIC COOP INC	9.06
575351	16	12/1/2009	Meals Non Deduct	JE	130	KY UNMAPPED PCARD ACCRUAL 1109	-198.28
575480	16	12/1/2009	Heat - Oil/Gas AG	JE	156	Accrue Discretion Power 11.09	10.98
575480	14	12/1/2009	Heat - Oil/Gas TD	JE	156	Accrue Discretion Power 11.09	127.35
575545	13	12/1/2009	Lab Supplies WT	JE	160	Acc for Inv Rec'd but not appr	-2,220.65
575545	13	12/1/2009	Lab Supplies WT	JE	600	Acc Goods/Serv Rend not invoice	-1,000.00
575625	16	12/1/2009	Overnight Shipping AG	ST	30905514	SABRIX NO TAX CHARGED ACR	2.06
575670	16	12/1/2009	Relocation Expenses	JE	121118	Accr Inv from NEI Global 11.09	-11,370.43
575711	16	12/1/2009	Add'l Security Costs AG	JE	160	Acc for Inv Rec'd but not appr	-2,665.26
575715	16	12/1/2009	Software Licenses & Support	JE	130	KY UNMAPPED PCARD ACCRUAL 1109	-2,294.90



ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
620000	21	12/1/2009	Mat and Sup Maint SS	JE	160	Acc for Inv Rec'd but not appr	-2,547.29
620000	24	12/1/2009	Mat and Sup Maint TD	JE	160	Acc for Inv Rec'd but not appr	-2,167.63
635000	26	12/1/2009	Contr Svc-Other Maint AG	JE	160	Acc for Inv Rec'd but not appr	-1,135.84
675000	24	12/1/2009	Misc Maint TD	JE	160	Acc for Inv Rec'd but not appr	-2,079.20
675000	23	12/1/2009	Misc Maint WT	ST	30905514	SABRIX NO TAX CHARGED ACR	130.80
675650	24	12/1/2009	Paving/Backfill TD	JE	121117	Mnthly Paving & Sod Accr 11.09	-23,611.16
685325		12/1/2009	FICA	JE	30905204	FICA accrual for Nov 2009	-20,736.82
715111		12/1/2009	M&J Revenues-Outside	RR	10136680	Bluegrass Station Division-Rem	-8,784.17
715111		12/1/2009	M&J Revenues-Outside	RR	10136854	Mr Barker	-150.00
716121		12/1/2009	M&J Expenses-Outside	JE	121117	Mnthly Paving & Sod Accr 11.09	-2,990.58
760100		12/1/2009	Donations Deduct	JE	600	Acc Goods/Serv Rend not invoice	-200.15
760200		12/1/2009	Other Income Deductions	JE	121111	Accrue Add'l Workbasket Accrua	-21,240.00
860220	AW02	12/1/2009	Div Decl Com Stk In-AW02	JE	121114	Accrue Common Dividends 11.09	-2,006,260.48
401110		12/2/2009	Res Sales Billed	JE	30906099	KY CIS POST GL BATCH	-126,658.53
401210		12/2/2009	Com Sales Billed	JE	30906099	KY CIS POST GL BATCH	-102,611.87
401510		12/2/2009	Pub Auth Billed	JE	30906099	KY CIS POST GL BATCH	-587.87
402110		12/2/2009	Dom WW Serv Billed	JE	30906099	KY CIS POST GL BATCH	-8.30
403104		12/2/2009	Oth Rev-NSF Check Charge	JE	30906099	KY CIS POST GL BATCH	-96.00
403105		12/2/2009	Oth Rev-Appl/Initiate Serv Fee	JE	30906099	KY CIS POST GL BATCH	-2,314.00
403107		12/2/2009	Oth Rev-Reconnection Charges	JE	30906099	KY CIS POST GL BATCH	-2,600.00
403198		12/2/2009	Oth Rev-Misc Service Rev	RI	10137363	Kentucky American Northern	-140.00
403198		12/2/2009	Oth Rev-Misc Service Rev	RI	10137365	Kentucky American Northern	-25.00
515100	14	12/2/2009	Purch Power TD	EE	4000409	KU	31.16
535001	15	12/2/2009	Contr Svc-Temp Empl Oper CA	PV	42381187	Volt Services Group	444.80
570100	15	12/2/2009	Uncollectible Accounts	JE	30906099	KY CIS POST GL BATCH	-136.82
575000	16	12/2/2009	Misc Oper AG	PV	42381513	Ferguson SAC - ALL USE REMIT	.07
575275	16	12/2/2009	Discounts Available	PK	62058123	US Pipe & Foundry Co - REMIT	-53.38
575320	14	12/2/2009	Electricity TD	EE	4000394	KU	12.49
575320	16	12/2/2009	Electricity AG	EE	4000395	KU	13.81
575320	14	12/2/2009	Electricity TD	EE	4000406	KU	63.68
575320	14	12/2/2009	Electricity TD	EE	4000407	KU	82.11
575320	14	12/2/2009	Electricity TD	EE	4000410	KU	12.68
575480	16	12/2/2009	Heat - Oil/Gas AG	EE	4002143	COLUMBIA GAS OF KENTUCKY	704.34
575480	14	12/2/2009	Heat - Oil/Gas TD	EE	4002157	COLUMBIA GAS OF KENTUCKY	673.31
575500	16	12/2/2009	Janitorial AG	PR	42380785	Hales Cleaning Service - ACH	5,633.33
575625	16	12/2/2009	Overnight Shipping AG	PV	42381869	United Parcel Service	20.00
620000	24	12/2/2009	Mat and Sup Maint TD	IR	571606	Inventory Return	-54.63
620000	24	12/2/2009	Mat and Sup Maint TD	IR	571608	Inventory Return	-61.23
620000	24	12/2/2009	Mat and Sup Maint TD	IR	571610	Inventory Return	-110.03
620000	24	12/2/2009	Mat and Sup Maint TD	IR	571612	Inventory Return	-210.57
620000	24	12/2/2009	Mat and Sup Maint TD	IR	571614	Inventory Return	-360.60
620000	24	12/2/2009	Mat and Sup Maint TD	IR	571616	Inventory Return	-1.03
620000	24	12/2/2009	Mat and Sup Maint TD	OV	10284438	Powerseal Pipeline Products Co	2,175.06
715111		12/2/2009	M&J Revenues-Outside	RI	10137336	Brown Sprinkler Corporation -	-844.00
716121		12/2/2009	M&J Expenses-Outside	II	571605	Inventory Issue-Stk E & D	54.63
716121		12/2/2009	M&J Expenses-Outside	II	571607	Inventory Issue-Stk E & D	61.23
401110		12/3/2009	Res Sales Billed	JE	30906412	KY CIS POST GL BATCH	-174,679.88
401210		12/3/2009	Com Sales Billed	JE	30906412	KY CIS POST GL BATCH	-45,703.09
401310		12/3/2009	Ind Sales Billed	JE	30906412	KY CIS POST GL BATCH	-55,593.47
401410		12/3/2009	Pub Fire Billed	JE	30906412	KY CIS POST GL BATCH	-226,134.03
401450		12/3/2009	Priv Fire Billed	JE	30906412	KY CIS POST GL BATCH	-138,210.96
401510		12/3/2009	Pub Auth Billed	JE	30906412	KY CIS POST GL BATCH	-1,664.57
401610		12/3/2009	SFR Billed	JE	30906412	KY CIS POST GL BATCH	-12,394.26
402110		12/3/2009	Dom WW Serv Billed	JE	30906412	KY CIS POST GL BATCH	-44.17
403104		12/3/2009	Oth Rev-NSF Check Charge	JE	30906412	KY CIS POST GL BATCH	-228.00
403105		12/3/2009	Oth Rev-Appl/Initiate Serv Fee	JE	30906412	KY CIS POST GL BATCH	-2,340.00
403107		12/3/2009	Oth Rev-Reconnection Charges	JE	30906412	KY CIS POST GL BATCH	-2,418.00
504100	16	12/3/2009	Group Ins Oper AG	PS	42382505	Wachovia Bank National Associa	140,438.61
504610	16	12/3/2009	Employee Awards AG	PV	42382654	Tharpe Company Inc-REMIT	405.85
504610	16	12/3/2009	Employee Awards AG	PV	42382954	Tharpe Company Inc-REMIT	55.54
510100	11	12/3/2009	Purchased Water-Outside	PV	42382895	Winchester Municipal Utilities	6,267.77
510100	11	12/3/2009	Purchased Water-Outside	PV	42382898	Winchester Municipal Utilities	11.83
515100	14	12/3/2009	Purch Power TD	EE	4003121	OWEN ELECTRIC COOP INC	43.39
520100	16	12/3/2009	M & S Oper AG	PV	42382713	D C Elevator Co Inc-PO/REMIT	17.70
520100	14	12/3/2009	M & S Oper TD	PV	42382847	USA Blue Book	1,182.00
533000	16	12/3/2009	Contr Svc-Legal Oper AG	PV	42382459	Stoll Keenon Ogden PLLC-PO/REM	3,877.55
535000	16	12/3/2009	Contr Svc-Other Oper AG	PV	42382724	Dixon Electric Inc-PO/REMIT	531.89
535000	14	12/3/2009	Contr Svc-Other Oper TD	PV	42382842	Perfection Services-PO/REMIT	168.00
570100	15	12/3/2009	Uncollectible Accounts	JE	30906412	KY CIS POST GL BATCH	-202.78
575275	16	12/3/2009	Discounts Available	PK	62058131	USA Blue Book	-11.82
575500	14	12/3/2009	Janitorial TD	PV	42382837	Grainger - ALL USE REMIT	38.84
575625	16	12/3/2009	Overnight Shipping AG	PV	42382940	United Parcel Service	165.49
575711	16	12/3/2009	Add'l Security Costs AG	PV	42382946	Murray Guard Inc-PO/REMIT	715.20
575711	16	12/3/2009	Add'l Security Costs AG	PV	42382951	Murray Guard Inc-PO/REMIT	2,665.26
575740	16	12/3/2009	Telephone AG	TC	30905936	Berry	108.16
575740	15	12/3/2009	Telephone CA	TC	30906041	AT&T	1,971.17
620000	24	12/3/2009	Mat and Sup Maint TD	OV	10284537	Vestal Manufacturing Co - PO	5,327.30
620000	21	12/3/2009	Mat and Sup Maint SS	PV	42382410	Neptune Technology - ALL USE R	62.10
635000	26	12/3/2009	Contr Svc-Other Maint AG	PV	42382658	Hartford Steam Boiler Inspecti	20.00
635000	26	12/3/2009	Contr Svc-Other Maint AG	PV	42382720	Perfection Services-PO/REMIT	674.50
675000	24	12/3/2009	Misc Maint TD	PV	42382615	United Rentals (GA) - REMIT	2,079.20
675000	24	12/3/2009	Misc Maint TD	PV	42382639	Scott Gross Co Inc	371.00
675000	26	12/3/2009	Misc Maint AG	PV	42382889	Perfection Services-PO/REMIT	867.00
675650	24	12/3/2009	Paving/Backfill TD	PV	42382495	HG Wilson & Sons Contractors I	5,846.55

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
716121		12/3/2009	M&J Expenses-Outside	PV	42382661	HDR Engineering Inc - ALL USE	640.40
401110		12/4/2009	Res Sales Billed	JE	30906660	KY CIS POST GL BATCH	-141,309.58
401210		12/4/2009	Com Sales Billed	JE	30906660	KY CIS POST GL BATCH	-98,962.18
401310		12/4/2009	Ind Sales Billed	JE	30906660	KY CIS POST GL BATCH	-33,882.43
401510		12/4/2009	Pub Auth Billed	JE	30906660	KY CIS POST GL BATCH	-112,289.00
401610		12/4/2009	SFR Billed	JE	30906660	KY CIS POST GL BATCH	-40,046.18
402110		12/4/2009	Dom WW Serv Billed	JE	30906660	KY CIS POST GL BATCH	-12,875.27
402210		12/4/2009	Com WW Serv Billed	JE	30906660	KY CIS POST GL BATCH	-7,006.18
402510		12/4/2009	Pub Auth WW Svc Billed	JE	30906660	KY CIS POST GL BATCH	-270.89
403103		12/4/2009	Oth Rev-Collect for Others	PS	42383847	Verna Hills Neighborhood Assoc	-207.61
403104		12/4/2009	Oth Rev-NSF Check Charge	JE	30906660	KY CIS POST GL BATCH	-132.00
403105		12/4/2009	Oth Rev-App/Initiate Serv Fee	JE	30906660	KY CIS POST GL BATCH	-2,314.00
403107		12/4/2009	Oth Rev-Reconnection Charges	JE	30906660	KY CIS POST GL BATCH	-4,082.00
403198		12/4/2009	Oth Rev-Misc Service Rev	JE	30906660	KY CIS POST GL BATCH	26.00
501200	2430	12/4/2009	Labor Maint TD Services	T2	35649	Payroll Labor Distribution	-730.17
501200	14	12/4/2009	Labor Oper TD	T2	35649	Payroll Labor Distribution	3,173.22
515100	13	12/4/2009	Purch Power WT	EE	40059665	KU	158,459.59
520100	16	12/4/2009	M & S Oper AG	ST	30906232	SABRIX NO TAX CHARGED ACR	1.06
520100	14	12/4/2009	M & S Oper TD	ST	30906232	SABRIX NO TAX CHARGED ACR	70.92
535000	16	12/4/2009	Contr Svc-Other Oper AG	PV	42383549	Commonwealth Communications of	66.00
570100	15	12/4/2009	Uncollectible Accounts	JE	30906660	KY CIS POST GL BATCH	-816.05
575000	14	12/4/2009	Misc Oper TD	RI	10137446	AT&T	-34.12
575275	16	12/4/2009	Discounts Available	PK	62058165	Mueller Co - ALL USE PO/REMIT	-16.80
575275	16	12/4/2009	Discounts Available	PK	62058170	Ferguson SAC - ALL USE REMIT	-195.08
575320	13	12/4/2009	Electricity WT	EE	4005766	KU	11.09
575740	16	12/4/2009	Telephone AG	RI	10137447	AT&T	-1.92
635000	26	12/4/2009	Contr Svc-Other Maint AG	ST	30906232	SABRIX NO TAX CHARGED ACR	1.20
685325		12/4/2009	FICA	T3	35650	Actual Burden Journal Entries	186.89
716121		12/4/2009	M&J Expenses-Outside	T2	35649	Payroll Labor Distribution	828.99
716121		12/4/2009	M&J Expenses-Outside	T3	35650	Actual Burden Journal Entries	63.42
401110		12/7/2009	Res Sales Billed	JE	30906650	KY CIS POST GL BATCH	-107,399.86
401210		12/7/2009	Com Sales Billed	JE	30906650	KY CIS POST GL BATCH	-137,950.10
401310		12/7/2009	Ind Sales Billed	JE	30906650	KY CIS POST GL BATCH	-6,938.07
401510		12/7/2009	Pub Auth Billed	JE	30906650	KY CIS POST GL BATCH	-195,401.42
401610		12/7/2009	SFR Billed	JE	30906650	KY CIS POST GL BATCH	-67,598.56
403104		12/7/2009	Oth Rev-NSF Check Charge	JE	30906650	KY CIS POST GL BATCH	-168.00
403105		12/7/2009	Oth Rev-App/Initiate Serv Fee	JE	30906650	KY CIS POST GL BATCH	-1,560.00
403107		12/7/2009	Oth Rev-Reconnection Charges	JE	30906650	KY CIS POST GL BATCH	-1,872.00
403198		12/7/2009	Oth Rev-Misc Service Rev	RI	10137539	Kentucky American Northern	-20.00
403199		12/7/2009	Oth Rev-Other Water Rev	PS	42385741	Kentucky Department of Revenue	-857.27
515100	14	12/7/2009	Purch Power TD	EE	4007583	OWEN ELECTRIC COOP INC	68.21
515100	12	12/7/2009	Purch Power P	PS	42385741	Kentucky Department of Revenue	934.33
515100	13	12/7/2009	Purch Power WT	PS	42385741	Kentucky Department of Revenue	3,737.33
520100	14	12/7/2009	M & S Oper TD	CC	6588	RITE AID STORE	24.18
520100	16	12/7/2009	M & S Oper AG	CC	6588	GROTT LOCKSMITH CENTER	364.61
520100	13	12/7/2009	M & S Oper WT	CC	6588	W W GRAINGER	610.07
535000	16	12/7/2009	Contr Svc-Other Oper AG	CC	6588	DR VAN BUSSUM	67.00
550000	16	12/7/2009	Trans Oper AG	CC	6588	ADVANCE AUTO PARTS	10.58
550000	14	12/7/2009	Trans Oper TD	CC	6588	GALLS LEXINGTON	211.99
570100	15	12/7/2009	Uncollectible Accounts	JE	30906650	KY CIS POST GL BATCH	-242.74
575000	16	12/7/2009	Misc Oper AG	CC	6588	PANERA BREAD	9.21
575000	14	12/7/2009	Misc Oper TD	CC	6588	OWEN COUNTY BLDG SUPPLY	223.65
575000	13	12/7/2009	Misc Oper WT	CC	6588	GROTT LOCKSMITH CENTER	1,285.44
575030	16	12/7/2009	Advertising	CC	6588	AMERICAN WATERWORKS	669.00
575280	16	12/7/2009	Dues/Membership Deduct	CC	6588	HBA OF LEXINGTON	10.00
575340	16	12/7/2009	Employee Expenses AG	CC	6588	DONATOS PIZZA MAIN ST	688.54
575350	16	12/7/2009	Meals Deduct	CC	6588	WENDY'S #3 Q25 Q	848.92
575350	16	12/7/2009	Meals Deduct	CC	6599	PANERA BREAD	8.27
575351	16	12/7/2009	Meals Non Deduct	CC	6588	EMBASSY SUITES CHARLESTO	198.28
575480	14	12/7/2009	Heat - Oil/Gas TD	EE	4006744	KU	945.94
575545	13	12/7/2009	Lab Supplies WT	CC	6588	FISHER SCI ATL	420.85
575620	14	12/7/2009	Office & Admin Supplies TD	CC	6588	OFFICEMAX CT IN	28.50
575620	13	12/7/2009	Office & Admin Supplies WT	CC	6588	OFFICEMAX CT IN	296.70
575620	16	12/7/2009	Office & Admin Supplies AG	CC	6588	OFFICEMAX CT IN	724.22
575715	16	12/7/2009	Software Licenses & Support	CC	6588	ADVANCED SOLUTIONS	2,294.90
575820	13	12/7/2009	Uniforms WT	CC	6588	UFIRST LAUNDRY SVCS	318.02
620000	24	12/7/2009	Mat and Sup Maint TD	CC	6588	KENTUCKY MOTOR SERVICE W	390.29
620000	23	12/7/2009	Mat and Sup Maint WT	CC	6588	WW GRAINGER	1,073.51
620000	21	12/7/2009	Mat and Sup Maint SS	CC	6588	W W GRAINGER	1,128.12
620000	24	12/7/2009	Mat and Sup Maint TD	II	572215	Elmer Davis Lk Rd.	40.23
620000	21	12/7/2009	Mat and Sup Maint SS	OV	10284832	Neptune Technology Inc - PO ON	-2,915.00
620000	21	12/7/2009	Mat and Sup Maint SS	OV	10284833	Neptune Technology Inc - PO ON	1,908.00
620000	21	12/7/2009	Mat and Sup Maint SS	PV	42385775	Neptune Technology - ALL USE R	20.88
635000	26	12/7/2009	Contr Svc-Other Maint AG	CC	6588	UFIRST LAUNDRY SVCS	82.04
685325		12/7/2009	FICA	PS	42385636	Internal Revenue Service (CA)	82.95
760200		12/7/2009	Other Income Deductions	CC	6599	TFI TICKETFLY	240.00
401110		12/8/2009	Res Sales Billed	JE	30906732	KY CIS POST GL BATCH	-136,317.60
401210		12/8/2009	Com Sales Billed	JE	30906732	KY CIS POST GL BATCH	-54,202.92
401310		12/8/2009	Ind Sales Billed	JE	30906732	KY CIS POST GL BATCH	-974.75
401510		12/8/2009	Pub Auth Billed	JE	30906732	KY CIS POST GL BATCH	-3,462.10
401610		12/8/2009	SFR Billed	JE	30906732	KY CIS POST GL BATCH	-484.08
401710		12/8/2009	Misc Sales Billed	JE	30906732	KY CIS POST GL BATCH	-1,822.33
402110		12/8/2009	Dom WW Serv Billed	JE	30906732	KY CIS POST GL BATCH	-9.73
403103		12/8/2009	Oth Rev-Collect for Others	PS	42386227	Treerhaven II LLC	-250.54

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
403104		12/8/2009	Oth Rev-NSF Check Charge	JE	30906732	KY CIS POST GL BATCH	-108.00
403105		12/8/2009	Oth Rev-App/Initiate Serv Fee	JE	30906732	KY CIS POST GL BATCH	-3,848.00
403107		12/8/2009	Oth Rev-Reconnection Charges	JE	30906732	KY CIS POST GL BATCH	-4,186.00
504100	16	12/8/2009	Group Ins Oper AG	RI	10127475	Jones, Gene A.	296.00
504100	16	12/8/2009	Group Ins Oper AG	RR	10127833	Jones, Gene A.	148.00
504100	16	12/8/2009	Group Ins Oper AG	RR	10128264	Jones, Gene A.	148.00
504100	16	12/8/2009	Group Ins Oper AG	RR	10130496	Jones, Gene A.	148.00
504100	16	12/8/2009	Group Ins Oper AG	RR	10131946	Jones, Gene A.	148.00
504100	16	12/8/2009	Group Ins Oper AG	RR	10133397	Jones, Gene A.	148.00
504100	16	12/8/2009	Group Ins Oper AG	RR	10135144	Jones, Gene A.	148.00
504660	16	12/8/2009	Tuition Aid AG	PS	42386202	Columbia Southern University	1,404.00
515100	14	12/8/2009	Purch Power TD	EE	4008147	KU	748.69
515100	12	12/8/2009	Purch Power P	EE	4008148	KU	1,107.86
515100	12	12/8/2009	Purch Power P	EE	4008150	KU	1,044.81
515100	12	12/8/2009	Purch Power P	EE	4008152	KU	3,769.56
515100	12	12/8/2009	Purch Power P	EE	4008153	KU	12,717.77
515100	12	12/8/2009	Purch Power P	EE	4008154	KU	103.94
515100	12	12/8/2009	Purch Power P	EE	4008158	KU	446.06
515100	14	12/8/2009	Purch Power TD	EE	4008159	KU	571.22
515100	12	12/8/2009	Purch Power P	EE	4008162	KU	7,024.29
515100	12	12/8/2009	Purch Power P	EE	4008164	KU	957.10
570100	15	12/8/2009	Uncollectible Accounts	JE	30906732	KY CIS POST GL BATCH	-548.85
575275	16	12/8/2009	Discounts Available	PK	62058175	Mueller Co - ALL USE PO/REMIT	-103.75
575320	13	12/8/2009	Electricity WT	EE	4007935	KU	11.09
575320	14	12/8/2009	Electricity TD	EE	4007942	KU	12.33
575480	14	12/8/2009	Heat - Oil/Gas TD	EE	4009828	CLARK ENERGY COOP	9.07
575480	14	12/8/2009	Heat - Oil/Gas TD	EE	4009832	CLARK ENERGY COOP	6.49
575740	15	12/8/2009	Telephone CA	TC	30906583	Windstream	66.95
575740	15	12/8/2009	Telephone CA	TC	30906584	Windstream	48.94
715111		12/8/2009	M&J Revenues-Outside	RI	10137586	Penrod Lumber & Fence	-6,367.54
715111		12/8/2009	M&J Revenues-Outside	RI	10137587	Pro Build Homes	-726.44
715111		12/8/2009	M&J Revenues-Outside	RI	10137617	Nationwide Insurance	-1,391.48
715111		12/8/2009	M&J Revenues-Outside	RI	10137618	Alfa Insurance	-2,087.89
401110		12/9/2009	Res Sales Billed	JE	30906940	KY CIS POST GL BATCH	-99,919.41
401210		12/9/2009	Com Sales Billed	JE	30906940	KY CIS POST GL BATCH	-28,067.00
401310		12/9/2009	Ind Sales Billed	JE	30906940	KY CIS POST GL BATCH	-1,715.98
401510		12/9/2009	Pub Auth Billed	JE	30906940	KY CIS POST GL BATCH	-1,863.95
401710		12/9/2009	Misc Sales Billed	JE	30906940	KY CIS POST GL BATCH	-4.82
402110		12/9/2009	Dom WW Serv Billed	JE	30906940	KY CIS POST GL BATCH	-173.59
402210		12/9/2009	Com WW Serv Billed	JE	30906940	KY CIS POST GL BATCH	-1,301.20
402510		12/9/2009	Pub Auth WW Svc Billed	JE	30906940	KY CIS POST GL BATCH	-353.93
403104		12/9/2009	Oth Rev-NSF Check Charge	JE	30906940	KY CIS POST GL BATCH	-108.00
403105		12/9/2009	Oth Rev-App/Initiate Serv Fee	JE	30906940	KY CIS POST GL BATCH	-1,534.00
403107		12/9/2009	Oth Rev-Reconnection Charges	JE	30906940	KY CIS POST GL BATCH	-1,404.00
504610	16	12/9/2009	Employee Awards AG	PV	42386422	Tharpe Company Inc-REMIT	799.90
510100	11	12/9/2009	Purchased Water-Outside	PV	42386454	Gallatin County Water District	854.39
511100	13	12/9/2009	Waste Disposal Exp WT	EE	4010614	KU	1,193.50
511100	13	12/9/2009	Waste Disposal Exp WT	EE	4010616	KU	2,085.97
515100	13	12/9/2009	Purch Power WT	EE	4010618	KU	7,495.67
515100	13	12/9/2009	Purch Power WT	EE	4010621	KU	4,777.47
515100	14	12/9/2009	Purch Power TD	EE	4010624	KU	28.78
515100	13	12/9/2009	Purch Power WT	EE	4010626	KU	727.94
515100	14	12/9/2009	Purch Power TD	EE	4010628	KU	134.26
515100	14	12/9/2009	Purch Power TD	EE	4010629	KU	75.18
515100	14	12/9/2009	Purch Power TD	EE	4010634	KU	80.89
515100	14	12/9/2009	Purch Power TD	EE	4012537	KU	33.35
520100	16	12/9/2009	M & S Oper AG	PV	42386459	Vital Records Control	869.32
535000	14	12/9/2009	Contr Svc-Other Oper TD	PV	42386447	Miller Septic Service	200.00
535000	14	12/9/2009	Contr Svc-Other Oper TD	PV	42386450	Cobb, Rodney	656.35
535000	14	12/9/2009	Contr Svc-Other Oper TD	PV	42386452	Cobb, Rodney	589.00
535000	16	12/9/2009	Contr Svc-Other Oper AG	PV	42386458	Happy's General Contracting- R	2,327.50
535000	13	12/9/2009	Contr Svc-Other Oper WT	PV	42386470	Siemens Water Technologies Cor	367.96
535000	16	12/9/2009	Contr Svc-Other Oper AG	PV	42386474	Grott Locksmith Center Inc	142.24
535001	14	12/9/2009	Contr Svc-Temp Empl Oper TD	PV	42386439	Volt Services Group	217.58
535001	13	12/9/2009	Contr Svc-Temp Empl Oper WT	PV	42386439	Volt Services Group	954.05
535001	14	12/9/2009	Contr Svc-Temp Empl Oper TD	PV	42386441	Volt Services Group	217.58
535001	13	12/9/2009	Contr Svc-Temp Empl Oper WT	PV	42386441	Volt Services Group	1,071.21
541400	16	12/9/2009	Rents-Equipment Oper AG	PV	42386465	Neopost Leasing	213.33
550001	16	12/9/2009	Trans Oper AG Lease Cost	PV	42386498	Automotive Rentals Inc ACH/ALL	2,490.69
550002	16	12/9/2009	Trans Oper AG Lease Fuel	PV	42386498	Automotive Rentals Inc ACH/ALL	11,185.63
550003	16	12/9/2009	Trans Oper AG Lease Maint	PV	42386498	Automotive Rentals Inc ACH/ALL	9,947.32
570100	15	12/9/2009	Uncollectible Accounts	JE	30906940	KY CIS POST GL BATCH	-346.21
575000	14	12/9/2009	Misc Oper TD	PV	42386423	Model Apparel	126.72
575320	14	12/9/2009	Electricity TD	EE	4010623	KU	869.07
575320	13	12/9/2009	Electricity WT	EE	4010625	KU	571.95
575320	14	12/9/2009	Electricity TD	EE	4010627	KU	165.90
575320	14	12/9/2009	Electricity TD	EE	4010630	KU	24.22
575320	13	12/9/2009	Electricity WT	EE	4010632	KU	52.16
575320	14	12/9/2009	Electricity TD	EE	4010633	KU	20.50
575350	16	12/9/2009	Meals Deduct	JE	30906741	Reclass P-Card Errors	-108.28
575480	14	12/9/2009	Heat - Oil/Gas TD	EE	4010631	KU	89.03
575500	14	12/9/2009	Janitorial TD	PV	42386451	Cobb, Rodney	266.00
575545	13	12/9/2009	Lab Supplies WT	PV	42386444	IDEXX Distribution Inc	2,220.65
575545	13	12/9/2009	Lab Supplies WT	PV	42386445	LabChem Inc	119.61

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
575620	14	12/9/2009	Office & Admin Supplies TD	PV	42386424	Laser Images Inc - PO/REMIT	620.57
575625	16	12/9/2009	Overnight Shipping AG	PV	42386433	United Parcel Service	104.40
575625	16	12/9/2009	Overnight Shipping AG	PV	42386435	United Parcel Service	23.73
575660	16	12/9/2009	Postage AG	PV	42386468	Neofunds by Neopost	1,355.61
575780	16	12/9/2009	Trash Removal AG	PV	42386461	Allied Waste Services #993	206.99
575998	16	12/9/2009	PCard Undistributed	JE	30906741	Reclass P-Card Errors	108.28
620000	21	12/9/2009	Mat and Sup Maint SS	PV	42386431	Remote Automation Solutions -	137.70
620000	21	12/9/2009	Mat and Sup Maint SS	PV	42386432	Tyco Valves & Controls LP	2,547.29
635000	26	12/9/2009	Contr Svc-Other Maint AG	PV	42386456	Stephen Hillenmeyer Landscape	1,135.84
675000	26	12/9/2009	Misc Maint AG	PV	42386421	Xerox Corp- REMIT	161.88
675000	26	12/9/2009	Misc Maint AG	PV	42386462	Perfection Services-PO/REMIT	867.00
760400		12/9/2009	Other Lobbying Expenses	PS	42386728	Kentucky State Treasurer-PO/RE	250.00
401110		12/10/2009	Res Sales Billed	JE	30907028	KY CIS POST GL BATCH	-122,811.37
401210		12/10/2009	Com Sales Billed	JE	30907028	KY CIS POST GL BATCH	-51,053.21
401510		12/10/2009	Pub Auth Billed	JE	30907028	KY CIS POST GL BATCH	-4,515.63
402110		12/10/2009	Dom WW Serv Billed	JE	30907028	KY CIS POST GL BATCH	-153.82
403104		12/10/2009	Oth Rev-NSF Check Charge	JE	30907028	KY CIS POST GL BATCH	-192.00
403105		12/10/2009	Oth Rev-App/Initiate Serv Fee	JE	30907028	KY CIS POST GL BATCH	-1,872.00
403107		12/10/2009	Oth Rev-Reconnection Charges	JE	30907028	KY CIS POST GL BATCH	-2,262.00
504500	16	12/10/2009	Other Welf Oper AG	CC	6608	MOONLITE BAR-B-Q	334.14
508101	16	12/10/2009	DCP Oper AG	T3	35740	Actual Burden Journal Entries	175.24
515100	13	12/10/2009	Purch Power WT	EE	4012658	KU	23,866.02
515100	12	12/10/2009	Purch Power P	EE	4012683	KU	2,999.50
515100	14	12/10/2009	Purch Power TD	EE	4012884	KU	70.21
520100	16	12/10/2009	M & S Oper AG	CC	6613	FAST SIGNS	76.83
520100	13	12/10/2009	M & S Oper WT	CC	6613	FEDEX KINKO'S	381.62
520100	14	12/10/2009	M & S Oper TD	CC	6613	THE HOME DEPOT	1,200.58
535000	16	12/10/2009	Contr Svc-Other Oper AG	TC	30906843	Insight	192.91
550000	16	12/10/2009	Trans Oper AG	CC	6613	AUTOZONE	73.97
550000	14	12/10/2009	Trans Oper TD	CC	6613	NAPA AUTO PARTS	257.76
570100	15	12/10/2009	Uncollectible Accounts	JE	30907028	KY CIS POST GL BATCH	-278.43
575000	16	12/10/2009	Misc Oper AG	CC	6613	BARNES & NOBLE	120.78
575000	13	12/10/2009	Misc Oper WT	CC	6613	W W GRAINGER	671.59
575002	16	12/10/2009	Misc General Office	CC	6613	MARATHON OIL	33.25
575275	16	12/10/2009	Discounts Available	PK	62058194	US Pipe & Foundry Co - REMIT	-35.06
575275	16	12/10/2009	Discounts Available	PK	62058200	AY McDonald Mfg Co	-578.90
575320	16	12/10/2009	Electricity AG	EE	4012623	KU	4,750.19
575320	13	12/10/2009	Electricity WT	EE	4012643	KU	13.27
575320	14	12/10/2009	Electricity TD	EE	4012673	KU	12.59
575340	16	12/10/2009	Employee Expenses AG	CC	6613	AMEX FEE	1,053.32
575350	16	12/10/2009	Meals Deduct	CC	6608	ELK CREEK VINEYARD	33.89
575350	16	12/10/2009	Meals Deduct	CC	6613	THE CHOP HOUSE	358.60
575545	13	12/10/2009	Lab Supplies WT	CC	6613	W W GRAINGER	671.10
575620	13	12/10/2009	Office & Admin Supplies WT	CC	6613	W W GRAINGER	46.72
575620	15	12/10/2009	Office & Admin Supplies CA	CC	6613	ORKIN INC	164.77
575620	16	12/10/2009	Office & Admin Supplies AG	CC	6613	OFFICEMAX CT IN	537.43
575740	15	12/10/2009	Telephone CA	TC	30906796	AT&T	1,697.04
575740	15	12/10/2009	Telephone CA	TC	30906905	AT&T	1,106.09
575741	16	12/10/2009	Cell Phone AG	CC	6613	AT&T	31.79
575741	13	12/10/2009	Cell Phone WT	TC	30906837	Cingular	52.44
575741	16	12/10/2009	Cell Phone AG	TC	30906837	Cingular	213.85
575741	14	12/10/2009	Cell Phone TD	TC	30906916	Verizon Wireless	826.37
575820	15	12/10/2009	Uniforms CA	CC	6613	UFIRST LAUNDRY SVCS	64.94
575820	13	12/10/2009	Uniforms WT	CC	6613	UFIRST LAUNDRY SVCS	142.94
575820	14	12/10/2009	Uniforms TD	CC	6613	UFIRST LAUNDRY SVCS	2,053.03
575998	16	12/10/2009	PCard Undistributed	CC	6613	OFFICEMAX CT IN	73.16
620000	24	12/10/2009	Mat and Sup Maint TD	CC	6613	W W GRAINGER	263.86
620000	21	12/10/2009	Mat and Sup Maint SS	CC	6613	FERGUSON ENTERPRISES	740.22
620000	23	12/10/2009	Mat and Sup Maint WT	CC	6613	GRAYBAR ELECTRIC COMPANY	827.14
620000	24	12/10/2009	Mat and Sup Maint TD	OV	10285256	Powerseal Pipeline Products Co	239.64
635000	26	12/10/2009	Contr Svc-Other Maint AG	CC	6613	UFIRST LAUNDRY SVCS	82.04
675000	23	12/10/2009	Misc Maint WT	OV	10285225	GE Analytical Instruments Inc	1,958.00
716121		12/10/2009	M&J Expenses-Outside	CC	6613	POLICE REPORTS US	246.15
401110		12/11/2009	Res Sales Billed	JE	30907129	KY CIS POST GL BATCH	-153,091.87
401210		12/11/2009	Com Sales Billed	JE	30907129	KY CIS POST GL BATCH	-50,183.05
401450		12/11/2009	Priv Fire Billed	JE	30907129	KY CIS POST GL BATCH	-181.10
401510		12/11/2009	Pub Auth Billed	JE	30907129	KY CIS POST GL BATCH	-549.78
402110		12/11/2009	Dom WW Serv Billed	JE	30907129	KY CIS POST GL BATCH	-17.28
402210		12/11/2009	Com WW Serv Billed	JE	30907129	KY CIS POST GL BATCH	-162.80
403104		12/11/2009	Oth Rev-NSF Check Charge	JE	30907129	KY CIS POST GL BATCH	-120.00
403105		12/11/2009	Oth Rev-App/Initiate Serv Fee	JE	30907129	KY CIS POST GL BATCH	-2,366.00
403107		12/11/2009	Oth Rev-Reconnection Charges	JE	30907129	KY CIS POST GL BATCH	-1,794.00
515100	13	12/11/2009	Purch Power WT	EE	4014702	OWEN ELECTRIC COOP INC	4,612.13
515100	14	12/11/2009	Purch Power TD	EE	4015546	OWEN ELECTRIC COOP INC	35.56
515100	13	12/11/2009	Purch Power WT	EE	4015548	OWEN ELECTRIC COOP INC	16.55
515100	12	12/11/2009	Purch Power P	EE	4015948	CLARK ENERGY COOP	729.03
570100	15	12/11/2009	Uncollectible Accounts	JE	30907129	KY CIS POST GL BATCH	-313.54
575275	16	12/11/2009	Discounts Available	PK	62058207	US Pipe & Foundry Co - REMIT	-2.56
575275	16	12/11/2009	Discounts Available	PK	62058216	Smith Blair Inc 120001 - REMIT	-113.74
575420	15	12/11/2009	Forms CA	PD	42387736	Regulus Integrated Solutions L	-372.89
575420	15	12/11/2009	Forms CA	PD	42387737	Regulus Integrated Solutions L	-1,092.23
675650	24	12/11/2009	Paving/Backfill TD	PS	42388103	Johnston, Tom	460.00
715111		12/11/2009	M&J Revenues-Outside	PS	42397567	Gooch Construction Inc	708.52
575000	16	12/12/2009	Misc Oper AG	IA	47894	BPCORR PN CORRECTIONS	-2,360.55

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
575000	16	12/12/2009	Misc Oper AG	IB	30907038	Inventory Cost Change	-172.23
575000	16	12/12/2009	Misc Oper AG	IB	30907039	Inventory Cost Change	-24.60
575000	16	12/12/2009	Misc Oper AG	IB	30907040	Inventory Cost Change	-104.16
575000	16	12/12/2009	Misc Oper AG	IB	30907041	Inventory Cost Change	-301.32
501200	2410	12/13/2009	Labor Maint TD Struct & Imp	T2	35813	Payroll Labor Distribution	21.96
501200	24	12/13/2009	Labor Maint TD	T2	35813	Payroll Labor Distribution	399.80
501200	2415	12/13/2009	Labor Maint TD Dist Res	T2	35813	Payroll Labor Distribution	467.80
501200	2405	12/13/2009	Labor Maint TD Super/Eng	T2	35813	Payroll Labor Distribution	597.42
501200	2305	12/13/2009	Labor Maint WT Super/Eng	T2	35813	Payroll Labor Distribution	1,792.26
501200	22	12/13/2009	Labor Maint P	T2	35813	Payroll Labor Distribution	2,572.90
501200	23	12/13/2009	Labor Maint WT	T2	35813	Payroll Labor Distribution	3,181.04
501200	2435	12/13/2009	Labor Maint TD Meters	T2	35813	Payroll Labor Distribution	3,362.31
501200	1405	12/13/2009	Labor Oper TD Super/Eng	T2	35813	Payroll Labor Distribution	4,396.46
501200	15	12/13/2009	Labor Oper CA	T2	35813	Payroll Labor Distribution	5,189.35
501200	2440	12/13/2009	Labor Maint TD Hydrants	T2	35813	Payroll Labor Distribution	5,373.04
501200	2430	12/13/2009	Labor Maint TD Services	T2	35813	Payroll Labor Distribution	5,822.69
501200	1415	12/13/2009	Labor Oper TD Lines	T2	35813	Payroll Labor Distribution	6,625.25
501200	1520	12/13/2009	Labor Oper CA Cust Serv	T2	35813	Payroll Labor Distribution	8,106.85
501200	2420	12/13/2009	Labor Maint TD Mains	T2	35813	Payroll Labor Distribution	10,809.43
501200	1510	12/13/2009	Labor Oper CA Mtr Read	T2	35813	Payroll Labor Distribution	20,863.70
501200	1305	12/13/2009	Labor Oper WT Super/Eng	T2	35813	Payroll Labor Distribution	22,888.07
501200	1420	12/13/2009	Labor Oper TD Meter	T2	35813	Payroll Labor Distribution	30,321.45
501200	13	12/13/2009	Labor Oper WT	T2	35813	Payroll Labor Distribution	30,648.54
501200	16	12/13/2009	Labor Oper AG	T2	35813	Payroll Labor Distribution	35,699.00
501200	14	12/13/2009	Labor Oper TD	T2	35813	Payroll Labor Distribution	39,483.83
501210	2415	12/13/2009	Labor NS OT TD Dist Res	T2	35813	Payroll Labor Distribution	35.54
501210	1405	12/13/2009	Labor NS OT TD Super/Eng	T2	35813	Payroll Labor Distribution	58.59
501210	15	12/13/2009	Labor NS OT CA	T2	35813	Payroll Labor Distribution	140.46
501210	2430	12/13/2009	Labor NS OT TD Services	T2	35813	Payroll Labor Distribution	274.71
501210	1420	12/13/2009	Labor NS OT TD Meter	T2	35813	Payroll Labor Distribution	349.40
501210	2420	12/13/2009	Labor NS OT TD Mains	T2	35813	Payroll Labor Distribution	589.66
501210	14	12/13/2009	Labor NS OT TD	T2	35813	Payroll Labor Distribution	706.27
501210	1305	12/13/2009	Labor NS OT WT Super/Eng	T2	35813	Payroll Labor Distribution	765.02
501210	1415	12/13/2009	Labor NS OT TD Lines	T2	35813	Payroll Labor Distribution	1,208.55
501210	1520	12/13/2009	Labor NS OT CA Cust Serv	T2	35813	Payroll Labor Distribution	2,009.51
501210	1510	12/13/2009	Labor NS OT CA Mtr Read	T2	35813	Payroll Labor Distribution	2,896.69
501210	13	12/13/2009	Labor NS OT WT	T2	35813	Payroll Labor Distribution	5,090.76
501711		12/13/2009	IP-Off-Annual-P/R JE	T3	35814	Actual Burden Journal Entries	10,779.17
504100	16	12/13/2009	Group Ins Oper AG	T3	35814	Actual Burden Journal Entries	1,972.12
504100	1	12/13/2009	Group Insurance - Cap Credits	T3	35814	Actual Burden Journal Entries	37,383.27
505100	1	12/13/2009	PBOP Cap Credits	T3	35814	Actual Burden Journal Entries	31,484.71
506100	1	12/13/2009	Pension - Cap Credits	T3	35814	Actual Burden Journal Entries	43,532.55
507100	16	12/13/2009	401k Oper AG	T3	35814	Actual Burden Journal Entries	4,182.00
508101	16	12/13/2009	DCP Oper AG	T3	35814	Actual Burden Journal Entries	4,288.71
550000	1	12/13/2009	Trans - Cap Credits	T3	35814	Actual Burden Journal Entries	32,518.51
558000	1	12/13/2009	Ins Work Comp Cap Credits	T3	35814	Actual Burden Journal Entries	4,864.90
575340	16	12/13/2009	Employee Expenses AG	T3	35814	Actual Burden Journal Entries	456.33
575350	16	12/13/2009	Meals Deduct	T3	35814	Actual Burden Journal Entries	35.00
685325		12/13/2009	FICA	T3	35814	Actual Burden Journal Entries	18,083.61
716121		12/13/2009	M&J Expenses-Outside	T2	35813	Payroll Labor Distribution	10,877.66
716121		12/13/2009	M&J Expenses-Outside	T3	35814	Actual Burden Journal Entries	4,499.05
401110		12/14/2009	Res Sales Billed	JE	30907319	KY CIS POST GL BATCH	-92,590.39
401210		12/14/2009	Com Sales Billed	JE	30907319	KY CIS POST GL BATCH	-42,786.78
401310		12/14/2009	Ind Sales Billed	JE	30907319	KY CIS POST GL BATCH	-3,457.87
401510		12/14/2009	Pub Auth Billed	JE	30907319	KY CIS POST GL BATCH	-3,864.18
403103		12/14/2009	Oth Rev-Collect for Others	RI	10138503	Sadieville City of - REMIT	-184.86
403103		12/14/2009	Oth Rev-Collect for Others	RI	10138504	Lexington-Fayette Div Of Rev P	-92,929.65
403104		12/14/2009	Oth Rev-NSF Check Charge	JE	30907319	KY CIS POST GL BATCH	-168.00
403105		12/14/2009	Oth Rev-App/Initiate Serv Fee	JE	30907319	KY CIS POST GL BATCH	-2,314.00
403107		12/14/2009	Oth Rev-Reconnection Charges	JE	30907319	KY CIS POST GL BATCH	-2,314.00
504100	16	12/14/2009	Group Ins Oper AG	RI	10138474	Kinley, Victor E.	-141.00
535000	16	12/14/2009	Contr Svc-Other Oper AG	ST	30907267	SABRIX VENDOR TAX COMPARE	5.10
570100	15	12/14/2009	Uncollectible Accounts	JE	30907319	KY CIS POST GL BATCH	-297.87
575480	14	12/14/2009	Heat - Oil/Gas TD	EE	4017170	CARROLLTON MUNICIPAL UTILITIES	209.30
575545	13	12/14/2009	Lab Supplies WT	ST	30907267	SABRIX VENDOR TAX COMPARE	4.77
575545	13	12/14/2009	Lab Supplies WT	ST	30907273	SABRIX NO TAX CHARGED ACR	7.18
575620	16	12/14/2009	Office & Admin Supplies AG	JE	30907178	Reclass P-Card Errors	73.16
575660	16	12/14/2009	Postage AG	ST	30907273	SABRIX NO TAX CHARGED ACR	81.34
575998	16	12/14/2009	PCard Undistributed	JE	30907178	Reclass P-Card Errors	-289.72
620000	21	12/14/2009	Mat and Sup Maint SS	ST	30907273	SABRIX NO TAX CHARGED ACR	8.26
675000	26	12/14/2009	Misc Maint AG	ST	30907267	SABRIX VENDOR TAX COMPARE	8.90
675000	26	12/14/2009	Misc Maint AG	PV	42389430	Versytec LLC	1,566.20
675000	26	12/14/2009	Misc Maint AG	PV	42389457	Vertex Business Services - Wir	1.34
675000	26	12/14/2009	Misc Maint AG	PV	42389463	Vertex Business Services - Wir	1.34
715111		12/14/2009	M&J Revenues-Outside	RI	10138190	Century Account Services Inc -	-457.65
715111		12/14/2009	M&J Revenues-Outside	RI	10138484	Metropolitan Insurance	-338.56
401110		12/15/2009	Res Sales Billed	JE	30907405	KY CIS POST GL BATCH	-99,250.02
401210		12/15/2009	Com Sales Billed	JE	30907405	KY CIS POST GL BATCH	-38,246.75
401510		12/15/2009	Pub Auth Billed	JE	30907405	KY CIS POST GL BATCH	-6,808.00
403104		12/15/2009	Oth Rev-NSF Check Charge	JE	30907405	KY CIS POST GL BATCH	-156.00
403105		12/15/2009	Oth Rev-App/Initiate Serv Fee	JE	30907405	KY CIS POST GL BATCH	-3,406.00
403107		12/15/2009	Oth Rev-Reconnection Charges	JE	30907405	KY CIS POST GL BATCH	-2,704.00
504620	16	12/15/2009	Employee Physical Exam AG	PV	42391015	BaptistWorx Business Office	35.00
510100	11	12/15/2009	Purchased Water-Outside	PV	42391226	Winchester Municipal Utilities	5,005.92

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
515100	13	12/15/2009	Purch Power WT	PS	42391026	Kentucky Department of Revenue	2,335.83
520100	16	12/15/2009	M & S Oper AG	PV	42390853	Grainger - ALL USE REMIT	1,720.99
533000	16	12/15/2009	Contr Svc-Legal Oper AG	PV	42391069	Stoll Keenon Ogden PLLC-PO/REM	2,137.50
535000	15	12/15/2009	Contr Svc-Other Oper CA	TC	30907196	Intelliwire	14.95
535000	15	12/15/2009	Contr Svc-Other Oper CA	TC	30907222	Language Services	924.60
535000	16	12/15/2009	Contr Svc-Other Oper AG	PV	42390824	Dixon Electric Inc-PO/REMIT	260.19
535000	16	12/15/2009	Contr Svc-Other Oper AG	PV	42391034	Lexington Tree Service Inc-PO/	306.00
535001	14	12/15/2009	Contr Svc-Temp Empl Oper TD	PV	42391040	Volt Services Group	117.16
535001	13	12/15/2009	Contr Svc-Temp Empl Oper WT	PV	42391040	Volt Services Group	937.30
535001	15	12/15/2009	Contr Svc-Temp Empl Oper CA	PV	42391210	VeBridge	950.00
550000	16	12/15/2009	Trans Oper AG	PV	42391020	Bridgestone Americas Inc	22.50
550000	16	12/15/2009	Trans Oper AG	PV	42391024	Bridgestone Americas Inc	553.12
550000	16	12/15/2009	Trans Oper AG	PV	42391032	Bridgestone Americas Inc	22.50
570100	15	12/15/2009	Uncollectible Accounts	JE	30907405	KY CIS POST GL BATCH	-110.76
575000	14	12/15/2009	Misc Oper TD	PV	42390844	Grainger - ALL USE REMIT	310.61
575000	14	12/15/2009	Misc Oper TD	PV	42390847	Grainger - ALL USE REMIT	488.17
575000	14	12/15/2009	Misc Oper TD	PV	42390876	USA Blue Book	460.68
575275	16	12/15/2009	Discounts Available	PK	62058232	USA Blue Book	-4.61
575275	16	12/15/2009	Discounts Available	PK	62058235	Ford Meter Box Co Inc - ALL US	-313.68
575340	16	12/15/2009	Employee Expenses AG	PV	42391047	Contemporary Graphics Inc	52.92
575350	16	12/15/2009	Meals Deduct	PV	42391202	Commerce Lexington-PO/REMIT	50.00
575620	13	12/15/2009	Office & Admin Supplies WT	PV	42391035	Contemporary Graphics Inc	52.92
575620	16	12/15/2009	Office & Admin Supplies AG	PV	42391072	United Parcel Service	39.54
575620	16	12/15/2009	Office & Admin Supplies AG	PV	42391089	United Parcel Service	370.32
575620	16	12/15/2009	Office & Admin Supplies AG	PV	42391198	United Parcel Service	86.28
575711	16	12/15/2009	Add'l Security Costs AG	PV	42391216	Murray Guard Inc-PO/REMIT	715.20
575711	16	12/15/2009	Add'l Security Costs AG	PV	42391220	Murray Guard Inc-PO/REMIT	2,485.99
575740	14	12/15/2009	Telephone TD	TC	30907243	Cincinnati Bell	18.75
575741	14	12/15/2009	Cell Phone TD	TC	30907250	Verizon Wireless	74.31
575741	16	12/15/2009	Cell Phone AG	TC	30907253	NexTel Communications	76.71
575780	16	12/15/2009	Trash Removal AG	PV	42390822	Lexington Fayette Urban County	132.55
575780	16	12/15/2009	Trash Removal AG	PV	42391033	Allied Waste Services #993	188.91
575780	16	12/15/2009	Trash Removal AG	PV	42391036	Rumpke of Ind LLC-REMIT-ALL AC	80.82
575830	11	12/15/2009	Wtr & Waste Wtr Exp SS	PV	42391038	Kentucky American Water	3,472.53
620000	24	12/15/2009	Mat and Sup Maint TD	PV	42390862	Mueller Co - ALL USE PO/REMIT	178.42
620000	24	12/15/2009	Mat and Sup Maint TD	PV	42390880	Grainger - ALL USE REMIT	94.86
620000	23	12/15/2009	Mat and Sup Maint WT	PV	42391044	Airgas Mid America-REMIT	100.59
675650	24	12/15/2009	Paving/Backfill TD	PV	42390902	HG Wilson & Sons Contractors I	7,458.00
760400		12/15/2009	Other Lobbying Expenses	PV	42391498	McCarthy Strategic Solutions L	4,622.45
401110		12/16/2009	Res Sales Billed	JE	30907616	KY CIS POST GL BATCH	-103,608.28
401210		12/16/2009	Com Sales Billed	JE	30907616	KY CIS POST GL BATCH	-39,591.72
401310		12/16/2009	Ind Sales Billed	JE	30907616	KY CIS POST GL BATCH	-9,980.72
401450		12/16/2009	Priv Fire Billed	JE	30907616	KY CIS POST GL BATCH	66.99
401510		12/16/2009	Pub Auth Billed	JE	30907616	KY CIS POST GL BATCH	-3,016.28
402110		12/16/2009	Dom WW Serv Billed	JE	30907616	KY CIS POST GL BATCH	-14.80
403104		12/16/2009	Oth Rev-NSF Check Charge	JE	30907616	KY CIS POST GL BATCH	-72.00
403105		12/16/2009	Oth Rev-App/Initiate Serv Fee	JE	30907616	KY CIS POST GL BATCH	-1,768.00
403107		12/16/2009	Oth Rev-Reconnection Charges	JE	30907616	KY CIS POST GL BATCH	-1,612.00
515100	12	12/16/2009	Purch Power P	EE	4019558	KU	570.79
515100	14	12/16/2009	Purch Power TD	EE	4019564	KU	22.73
515100	14	12/16/2009	Purch Power TD	EE	4019574	KU	62.54
515100	14	12/16/2009	Purch Power TD	EE	4019580	KU	25.09
515100	14	12/16/2009	Purch Power TD	EE	4020570	KU	24.36
515100	13	12/16/2009	Purch Power WT	EE	4020574	KU	235.92
515100	14	12/16/2009	Purch Power TD	EE	4020577	KU	32.38
515100	14	12/16/2009	Purch Power TD	EE	4020591	KU	12.57
515100	13	12/16/2009	Purch Power WT	EE	4020647	KU	2,532.74
515100	14	12/16/2009	Purch Power TD	EE	4020659	KU	67.62
515100	14	12/16/2009	Purch Power TD	EE	4020668	KU	84.83
550000	16	12/16/2009	Trans Oper AG	ST	30907375	SABRIX VENDOR TAX COMPARE	4.44
550000	16	12/16/2009	Trans Oper AG	ST	30907379	SABRIX NO TAX CHARGED ACR	2.70
570100	15	12/16/2009	Uncollectible Accounts	JE	30907616	KY CIS POST GL BATCH	-1,814.08
575000	16	12/16/2009	Misc Oper AG	IA	47573	PI ADJUSTMENT	-362.02
575000	16	12/16/2009	Misc Oper AG	IA	47576	PI ADJUSTMENT	-131.35
575000	16	12/16/2009	Misc Oper AG	IA	47578	PI ADJUSTMENT	-150.88
575000	16	12/16/2009	Misc Oper AG	IA	47581	PI ADJUSTMENT	-53.77
575000	16	12/16/2009	Misc Oper AG	IA	47585	PI ADJUSTMENT	-39.30
575000	16	12/16/2009	Misc Oper AG	IA	47586	PI ADJUSTMENTS	-12.21
575000	14	12/16/2009	Misc Oper TD	ST	30907379	SABRIX NO TAX CHARGED ACR	27.64
575000	16	12/16/2009	Misc Oper AG	IB	30907420	Inventory Cost Change	-523.35
575000	16	12/16/2009	Misc Oper AG	IB	30907421	Inventory Cost Change	-423.83
575000	16	12/16/2009	Misc Oper AG	IB	30907422	Inventory Cost Change	-498.04
575000	16	12/16/2009	Misc Oper AG	IB	30907423	Inventory Cost Change	-397.34
575000	16	12/16/2009	Misc Oper AG	IB	30907424	Inventory Cost Change	-34.65
575000	16	12/16/2009	Misc Oper AG	IB	30907436	Inventory Cost Change	-445.97
575000	16	12/16/2009	Misc Oper AG	IB	30907438	Inventory Cost Change	445.97
575000	16	12/16/2009	Misc Oper AG	IB	30907440	Inventory Cost Change	-462.49
575000	16	12/16/2009	Misc Oper AG	IB	30907443	Inventory Cost Change	-173.43
575000	16	12/16/2009	Misc Oper AG	IB	30907444	Inventory Cost Change	-175.98
575000	16	12/16/2009	Misc Oper AG	IB	30907449	Inventory Cost Change	-145.25
575000	16	12/16/2009	Misc Oper AG	IB	30907453	Inventory Cost Change	-165.17
575000	16	12/16/2009	Misc Oper AG	IB	30907454	Inventory Cost Change	-203.71
575000	16	12/16/2009	Misc Oper AG	IB	30907458	Inventory Cost Change	-132.14
575000	16	12/16/2009	Misc Oper AG	IB	30907459	Inventory Cost Change	-105.63

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
575000	16	12/16/2009	Misc Oper AG	IB	30907460	Inventory Cost Change	-85.83
575000	16	12/16/2009	Misc Oper AG	IB	30907461	Inventory Cost Change	-82.59
575000	16	12/16/2009	Misc Oper AG	IB	30907463	Inventory Cost Change	-66.02
575000	16	12/16/2009	Misc Oper AG	IB	30907464	Inventory Cost Change	-167.23
575000	16	12/16/2009	Misc Oper AG	IB	30907466	Inventory Cost Change	-105.35
575000	16	12/16/2009	Misc Oper AG	IB	30907467	Inventory Cost Change	-107.89
575000	16	12/16/2009	Misc Oper AG	IB	30907468	Inventory Cost Change	-57.81
575000	16	12/16/2009	Misc Oper AG	IB	30907469	Inventory Cost Change	-33.03
575000	16	12/16/2009	Misc Oper AG	IB	30907470	Inventory Cost Change	-19.81
575000	16	12/16/2009	Misc Oper AG	IB	30907471	Inventory Cost Change	-97.82
575000	16	12/16/2009	Misc Oper AG	IB	30907472	Inventory Cost Change	-6.60
575000	16	12/16/2009	Misc Oper AG	IB	30907473	Inventory Cost Change	-8.26
575000	16	12/16/2009	Misc Oper AG	IB	30907474	Inventory Cost Change	-26.41
575000	16	12/16/2009	Misc Oper AG	IB	30907475	Inventory Cost Change	-190.53
575000	16	12/16/2009	Misc Oper AG	IB	30907476	Inventory Cost Change	-622.40
575275	16	12/16/2009	Discounts Available	PK	62058245	Mueller Co - ALL USE PO/REMIT	-188.01
575320	14	12/16/2009	Electricity TD	EE	4019568	KU	12.23
575340	16	12/16/2009	Employee Expenses AG	ST	30907379	SABRIX NO TAX CHARGED ACR	3.18
575420	15	12/16/2009	Forms CA	PV	42391728	Regulus Integrated Solutions L	1,518.24
575420	15	12/16/2009	Forms CA	PV	42391736	Regulus Integrated Solutions L	11,034.27
575420	15	12/16/2009	Forms CA	PV	42391741	Regulus Integrated Solutions L	2,511.18
575620	13	12/16/2009	Office & Admin Supplies WT	ST	30907379	SABRIX NO TAX CHARGED ACR	3.18
575830	11	12/16/2009	Wtr & Waste Wtr Exp SS	ST	30907379	SABRIX NO TAX CHARGED ACR	208.35
620000	24	12/16/2009	Mat and Sup Maint TD	II	568977	3635 Rockdale	16.30
620000	24	12/16/2009	Mat and Sup Maint TD	II	568987	2710 Hammonds School Rd	16.41
620000	24	12/16/2009	Mat and Sup Maint TD	II	569354	632 Village Ln. New Liberty	16.41
620000	24	12/16/2009	Mat and Sup Maint TD	II	570240	140 New Liberty	6.60
620000	24	12/16/2009	Mat and Sup Maint TD	II	570242	7515 Hwy 127N	8.15
620000	24	12/16/2009	Mat and Sup Maint TD	II	572221	3635 Jonesville Rd.	26.26
620000	24	12/16/2009	Mat and Sup Maint TD	II	573694	50 Elmer Davis lake	55.22
620000	24	12/16/2009	Mat and Sup Maint TD	IR	573844	Inventory Return	-7.30
620000	24	12/16/2009	Mat and Sup Maint TD	II	573845	Inventory Issue-Stk E & D	199.53
620000	24	12/16/2009	Mat and Sup Maint TD	IR	573848	Inventory Return	-2.66
620000	24	12/16/2009	Mat and Sup Maint TD	IR	573850	Inventory Return	-239.82
620000	24	12/16/2009	Mat and Sup Maint TD	IR	573852	Inventory Return	-34.19
620000	24	12/16/2009	Mat and Sup Maint TD	IR	573854	Inventory Return	-40.69
620000	24	12/16/2009	Mat and Sup Maint TD	IR	573856	Inventory Return	-25.56
620000	24	12/16/2009	Mat and Sup Maint TD	IR	573858	Inventory Return	-625.21
620000	24	12/16/2009	Mat and Sup Maint TD	IR	573860	Inventory Return	-73.85
620000	24	12/16/2009	Mat and Sup Maint TD	IR	573862	Inventory Return	-38.10
620000	24	12/16/2009	Mat and Sup Maint TD	ST	30907379	SABRIX NO TAX CHARGED ACR	10.71
716121		12/16/2009	M&J Expenses-Outside	II	573843	Inventory Issue-Stk E & D	7.30
716121		12/16/2009	M&J Expenses-Outside	II	573849	Inventory Issue-Stk E & D	239.83
716121		12/16/2009	M&J Expenses-Outside	II	573851	Inventory Issue-Stk E & D	34.19
716121		12/16/2009	M&J Expenses-Outside	II	573853	Inventory Issue-Stk E & D	40.69
716121		12/16/2009	M&J Expenses-Outside	II	573855	Inventory Issue-Stk E & D	25.56
716121		12/16/2009	M&J Expenses-Outside	II	573857	Inventory Issue-Stk E & D	625.21
716121		12/16/2009	M&J Expenses-Outside	II	573861	Inventory Issue-Stk E & D	38.10
401110		12/17/2009	Res Sales Billed	JE	30907731	KY CIS POST GL BATCH	-68,194.13
401210		12/17/2009	Com Sales Billed	JE	30907731	KY CIS POST GL BATCH	-26,048.91
401510		12/17/2009	Pub Auth Billed	JE	30907731	KY CIS POST GL BATCH	-11,187.67
402110		12/17/2009	Dom WW Serv Billed	JE	30907731	KY CIS POST GL BATCH	-6.91
403104		12/17/2009	Oth Rev-NSF Check Charge	JE	30907731	KY CIS POST GL BATCH	-132.00
403105		12/17/2009	Oth Rev-App/Initiate Serv Fee	JE	30907731	KY CIS POST GL BATCH	-1,014.00
403107		12/17/2009	Oth Rev-Reconnection Charges	JE	30907731	KY CIS POST GL BATCH	-702.00
504100	16	12/17/2009	Group Ins Oper AG	RI	10138500	Mays, Eric A.	-524.04
510100	11	12/17/2009	Purchased Water-Outside	PV	42392963	Carroll Co Water Dist 1	2,808.89
515100	13	12/17/2009	Purch Power WT	PS	42393198	KENTUCKY STATE TREASURER - AP	380.95
520100	13	12/17/2009	M & S Oper WT	CC	6633	NEW HORIZONS DIVING CENTE	613.91
520100	14	12/17/2009	M & S Oper TD	PV	42015618	Harbor Steel & Supply Corp	-149.34
520100	16	12/17/2009	M & S Oper AG	PV	42392910	Vital Records Control	910.58
520100	16	12/17/2009	M & S Oper AG	PV	42392914	Media Library Inc-PO/REMIT	200.00
535000	13	12/17/2009	Contr Svc-Other Oper WT	CC	6633	SIEMENS WATER TECHNOLOGY	-612.96
535000	14	12/17/2009	Contr Svc-Other Oper TD	PV	42392935	Grasshopper	1,785.00
535000	16	12/17/2009	Contr Svc-Other Oper AG	PV	42393070	Accenture, LLP-REMIT	4,246.95
550000	16	12/17/2009	Trans Oper AG	CC	6633	PREMIER CAR WASH.	154.97
557000	16	12/17/2009	Ins Gen Liab Oper AG	PV	42392966	City of Owenton City Clerk	649.91
568010	16	12/17/2009	Water Res Conservation	PV	42392919	Lamar Companies The -REMIT	8,710.00
570100	15	12/17/2009	Uncollectible Accounts	JE	30907731	KY CIS POST GL BATCH	-114.09
575000	13	12/17/2009	Misc Oper WT	CC	6633	BEST BUY MHT	608.13
575000	16	12/17/2009	Misc Oper AG	CC	6642	FTD FTD.COM	59.37
575002	16	12/17/2009	Misc General Office	PV	42392930	Lexington Herald Leader Co	188.55
575130	16	12/17/2009	Brochures and Handouts	PV	42392925	Imaging Group LLC	1,375.00
575275	16	12/17/2009	Discounts Available	PK	62058251	Mueller Co - ALL USE PO/REMIT	-38.05
575320	14	12/17/2009	Electricity TD	EE	4022348	OWEN ELECTRIC COOP INC	21.49
575320	14	12/17/2009	Electricity TD	EE	4022353	OWEN ELECTRIC COOP INC	15.36
575340	16	12/17/2009	Employee Expenses AG	CC	6633	KROGER	452.93
575340	16	12/17/2009	Employee Expenses AG	CC	6642	GOLD SHIELD TRANSPORTA	990.54
575342	16	12/17/2009	Empl Exp Conf/Registration AG	CC	6642	NARUC	495.00
575350	16	12/17/2009	Meals Deduct	CC	6633	CHICK-FIL-A	1,871.01
575350	16	12/17/2009	Meals Deduct	CC	6642	GEORGE MARTIN	845.26
575545	13	12/17/2009	Lab Supplies WT	CC	6633	HACH COMPANY	3,863.11
575545	13	12/17/2009	Lab Supplies WT	PV	42392956	LabChem Inc	289.83
575545	13	12/17/2009	Lab Supplies WT	PV	42392969	Scott Gross Co Inc	17.68

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
575620	13	12/17/2009	Office & Admin Supplies WT	CC	6633	OFFICEMAX CT IN	73.14
575620	14	12/17/2009	Office & Admin Supplies TD	CC	6633	OFFICEMAX CT IN	557.83
575620	15	12/17/2009	Office & Admin Supplies CA	CC	6633	OFFICEMAX CT IN	827.44
575740	16	12/17/2009	Telephone AG	TC	30907490	Genesys	35.88
575740	16	12/17/2009	Telephone AG	PV	42392921	Idearc Media Corp	137.85
575820	13	12/17/2009	Uniforms WT	CC	6633	NATIONAL WORKWEAR INC	228.79
575820	14	12/17/2009	Uniforms TD	CC	6633	USA BLUE BOOK	631.52
575998	16	12/17/2009	PCard Undistributed	CC	6633	UFIRST LAUNDRY SVCS	176.23
620000	23	12/17/2009	Mat and Sup Maint WT	CC	6633	THE HOME DEPOT	1,718.02
620000	21	12/17/2009	Mat and Sup Maint SS	CC	6633	SPEEDWAY 09593 LEX	2,620.78
620000	24	12/17/2009	Mat and Sup Maint TD	IR	573899	Inventory Return	-23.27
620000	24	12/17/2009	Mat and Sup Maint TD	IR	573920	Inventory Return	-699.36
620000	24	12/17/2009	Mat and Sup Maint TD	IR	573936	Inventory Return	-25.53
620000	24	12/17/2009	Mat and Sup Maint TD	IR	573943	Inventory Return	-203.54
675000	23	12/17/2009	Misc Maint WT	CC	6633	SIEMENS WATER TECHNOLOGY	1,298.09
675000	26	12/17/2009	Misc Maint AG	PV	42392812	Vertex Business Services - Wir	671.25
675000	26	12/17/2009	Misc Maint AG	PV	42392829	Vertex Business Services - Wir	16.11
675650	24	12/17/2009	Paving/Backfill TD	CC	6633	LITER'S INC	351.98
716121		12/17/2009	M&J Expenses-Outside	II	573897	Inventory Issue-Stk E & D	23.27
760100		12/17/2009	Donations Deduct	CC	6642	WAL-MART	200.15
401110		12/18/2009	Res Sales Billed	JE	30907873	KY CIS POST GL BATCH	-71,980.48
401210		12/18/2009	Com Sales Billed	JE	30907873	KY CIS POST GL BATCH	-75,149.08
401310		12/18/2009	Ind Sales Billed	JE	30907873	KY CIS POST GL BATCH	-151.25
401510		12/18/2009	Pub Auth Billed	JE	30907873	KY CIS POST GL BATCH	-3,254.37
402110		12/18/2009	Dom WW Serv Billed	JE	30907873	KY CIS POST GL BATCH	-8.06
403104		12/18/2009	Oth Rev-NSF Check Charge	JE	30907873	KY CIS POST GL BATCH	-288.00
403105		12/18/2009	Oth Rev-App/Initiate Serv Fee	JE	30907873	KY CIS POST GL BATCH	-1,400.00
403107		12/18/2009	Oth Rev-Reconnection Charges	JE	30907873	KY CIS POST GL BATCH	-1,300.00
504100	1	12/18/2009	Group Insurance - Cap Credits	T1	35812	Payroll Disbursement Entries	-45,541.24
504100	16	12/18/2009	Group Ins Oper AG	T1	35812	Payroll Disbursement Entries	-8,894.09
505100	1	12/18/2009	PBOP Cap Credits	T1	35812	Payroll Disbursement Entries	-37,111.14
506100	1	12/18/2009	Pension - Cap Credits	T1	35812	Payroll Disbursement Entries	-51,311.89
515100	12	12/18/2009	Purch Power P	EE	4022501	KU	888.47
515100	14	12/18/2009	Purch Power TD	EE	4022555	KU	87.55
515100	14	12/18/2009	Purch Power TD	EE	4022762	KU	12.50
515100	12	12/18/2009	Purch Power P	EE	4022764	KU	44.90
515100	14	12/18/2009	Purch Power TD	EE	4022777	KU	11.78
515100	14	12/18/2009	Purch Power TD	EE	4022781	KU	72.69
515100	14	12/18/2009	Purch Power TD	EE	4022868	KU	21.60
515100	14	12/18/2009	Purch Power TD	EE	4022870	KU	47.02
520100	16	12/18/2009	M & S Oper AG	ST	30907719	SABRIX NO TAX CHARGED ACR	12.00
520100	14	12/18/2009	M & S Oper TD	JE	30907766	vd ckt#62050661 to escheat a/c	149.34
550000	1	12/18/2009	Trans - Cap Credits	T1	35812	Payroll Disbursement Entries	-39,614.61
550002	16	12/18/2009	Trans Oper AG Lease Fuel	PV	42393610	Automotive Rentals Inc ACH/ALL	8,530.87
550003	16	12/18/2009	Trans Oper AG Lease Maint	PV	42393610	Automotive Rentals Inc ACH/ALL	4,837.61
558000	1	12/18/2009	Ins Work Comp Cap Credits	T1	35812	Payroll Disbursement Entries	-5,926.64
570100	15	12/18/2009	Uncollectible Accounts	JE	30907873	KY CIS POST GL BATCH	-324.95
575000	16	12/18/2009	Misc Oper AG	IB	30907768	Inventory Cost Change	150.24
575002	16	12/18/2009	Misc General Office	ST	30907719	SABRIX NO TAX CHARGED ACR	11.31
575130	16	12/18/2009	Brochures and Handouts	ST	30907719	SABRIX NO TAX CHARGED ACR	82.50
575275	16	12/18/2009	Discounts Available	PK	62058261	US Pipe & Foundry Co - REMIT	-136.64
575275	16	12/18/2009	Discounts Available	PK	62058272	Mueller Co - ALL USE PO/REMIT	-25.77
575275	16	12/18/2009	Discounts Available	PK	62058275	Ferguson SAC - ALL USE REMIT	-54.29
575320	14	12/18/2009	Electricity TD	EE	4022486	KU	57.24
575320	14	12/18/2009	Electricity TD	EE	4022761	KU	25.70
575320	14	12/18/2009	Electricity TD	EE	4023983	KU	252.99
575320	14	12/18/2009	Electricity TD	EE	4023988	KU	27.43
575545	13	12/18/2009	Lab Supplies WT	ST	30907719	SABRIX NO TAX CHARGED ACR	17.39
760200		12/18/2009	Other Income Deductions	PS	42393291	Community Action Council	50,000.00
401110		12/21/2009	Res Sales Billed	JE	30908103	KY CIS POST GL BATCH	-157,425.80
401210		12/21/2009	Com Sales Billed	JE	30908103	KY CIS POST GL BATCH	-59,487.48
401310		12/21/2009	Ind Sales Billed	JE	30908103	KY CIS POST GL BATCH	-234.19
401450		12/21/2009	Priv Fire Billed	JE	30908103	KY CIS POST GL BATCH	1,173.45
401510		12/21/2009	Pub Auth Billed	JE	30908103	KY CIS POST GL BATCH	-1,476.57
401610		12/21/2009	SFR Billed	JE	30908103	KY CIS POST GL BATCH	-87.15
402110		12/21/2009	Dom WW Serv Billed	JE	30908103	KY CIS POST GL BATCH	-1,748.98
402210		12/21/2009	Com WW Serv Billed	JE	30908103	KY CIS POST GL BATCH	-307.34
402310		12/21/2009	Ind WW Serv Billed	JE	30908103	KY CIS POST GL BATCH	-53.17
403104		12/21/2009	Oth Rev-NSF Check Charge	JE	30908103	KY CIS POST GL BATCH	-132.00
403105		12/21/2009	Oth Rev-App/Initiate Serv Fee	JE	30908103	KY CIS POST GL BATCH	-1,404.00
403107		12/21/2009	Oth Rev-Reconnection Charges	JE	30908103	KY CIS POST GL BATCH	-1,352.00
403198		12/21/2009	Oth Rev-Misc Service Rev	RI	10138556	Kentucky American Northern	-20.00
504660	16	12/21/2009	Tuition Aid AG	PS	42395280	Sullivan University	1,160.00
515100	14	12/21/2009	Purch Power TD	EE	4025402	OWEN ELECTRIC COOP INC	22.38
520100	14	12/21/2009	M & S Oper TD	RI	10138557	Kentucky American Water Co	-5.81
520100	14	12/21/2009	M & S Oper TD	JE	30907909	Reclass P-Card Errors	4.20
535000	16	12/21/2009	Contr Svc-Other Oper AG	PV	42395331	Commonwealth Communications of	737.00
570100	15	12/21/2009	Uncollectible Accounts	JE	30908103	KY CIS POST GL BATCH	-330.38
575000	16	12/21/2009	Misc Oper AG	JE	30907909	Reclass P-Card Errors	111.29
575350	16	12/21/2009	Meals Deduct	JE	30907909	Reclass P-Card Errors	-216.56
575820	14	12/21/2009	Uniforms TD	JE	30907909	Reclass P-Card Errors	60.74
575998	16	12/21/2009	PCard Undistributed	JE	30907909	Reclass P-Card Errors	-176.23
620000	24	12/21/2009	Mat and Sup Maint TD	IR	574540	Inventory Return	-154.38
620000	24	12/21/2009	Mat and Sup Maint TD	IR	574561	Inventory Return	-710.54



ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
716121		12/21/2009	M&J Expenses-Outside	II	574562	Inventory Issue-Stk E & D	710.54
760200		12/21/2009	Other Income Deductions	PV	42395334	Alcom Printing Group Inc	2,088.17
401110		12/22/2009	Res Sales Billed	JE	30908225	KY CIS POST GL BATCH	-268,850.71
401210		12/22/2009	Com Sales Billed	JE	30908225	KY CIS POST GL BATCH	-125,463.28
401510		12/22/2009	Pub Auth Billed	JE	30908225	KY CIS POST GL BATCH	-5,781.57
403104		12/22/2009	Oth Rev-NSF Check Charge	JE	30908225	KY CIS POST GL BATCH	-120.00
403105		12/22/2009	Oth Rev-App/Initiate Serv Fee	JE	30908225	KY CIS POST GL BATCH	-5,460.00
403107		12/22/2009	Oth Rev-Reconnection Charges	JE	30908225	KY CIS POST GL BATCH	-5,746.00
515100	14	12/22/2009	Purch Power TD	EE	4027251	OWEN ELECTRIC COOP INC	50.35
535000	16	12/22/2009	Contr Svc-Other Oper AG	PV	42396525	Computershare	635.38
535000	16	12/22/2009	Contr Svc-Other Oper AG	PV	42396819	WorkSmart LLC	312.50
535000	16	12/22/2009	Contr Svc-Other Oper AG	PV	42396841	Perfection Services-PO/REMIT	168.00
550000	16	12/22/2009	Trans Oper AG	PV	42396842	C Store Partners - REMIT	72.00
570100	15	12/22/2009	Uncollectible Accounts	JE	30908225	KY CIS POST GL BATCH	-83.65
575000	16	12/22/2009	Misc Oper AG	IA	48220	PI ADJUSTMENT	2,061.40
575000	16	12/22/2009	Misc Oper AG	IA	48221	PI ADJUSTMENT	-2,061.40
575000	14	12/22/2009	Misc Oper TD	TC	30907957	Granite	73.70
575000	16	12/22/2009	Misc Oper AG	JE	30908154	FA-RECORD GL ADJ FOR 2009 PI	-15,687.55
575275	16	12/22/2009	Discounts Available	PK	62058286	Mueller Co - ALL USE PO/REMIT	-23.49
575280	16	12/22/2009	Dues/Membership Deduct	PS	42396752	PARIS-BOURBON COUNTY - AP/PO	495.00
575320	14	12/22/2009	Electricity TD	EE	4027178	OWEN ELECTRIC COOP INC	14.77
575350	16	12/22/2009	Meals Deduct	JE	30908140	Correct JE for P-Card Trans	433.12
575711	16	12/22/2009	Add'l Security Costs AG	PV	42396833	Murray Guard Inc-PO/REMIT	2,506.28
575711	16	12/22/2009	Add'l Security Costs AG	PV	42396835	Murray Guard Inc-PO/REMIT	715.20
575740	16	12/22/2009	Telephone AG	TC	30907957	Granite	97.27
575740	14	12/22/2009	Telephone TD	TC	30907957	Granite	119.45
575740	15	12/22/2009	Telephone CA	TC	30907981	Windstream	267.71
575740	15	12/22/2009	Telephone CA	TC	30907982	Windstream	1,143.41
575740	15	12/22/2009	Telephone CA	TC	30907983	Windstream	106.99
575740	15	12/22/2009	Telephone CA	TC	30907984	Windstream	146.82
575740	15	12/22/2009	Telephone CA	TC	30907985	Windstream	2,394.91
575740	16	12/22/2009	Telephone AG	TC	30908022	AT&T	135.97
575740	16	12/22/2009	Telephone AG	TC	30908023	AT&T	223.10
575740	16	12/22/2009	Telephone AG	TC	30908024	AT&T	1,398.36
620000	24	12/22/2009	Mat and Sup Maint TD	II	574805	Elmer Davis Rose Lane Lot 7	40.23
620000	24	12/22/2009	Mat and Sup Maint TD	II	574814	Smither Rolland LAv.	164.79
620000	21	12/22/2009	Mat and Sup Maint SS	OV	10286331	Neptune Technology Inc - PO ON	6,888.94
635000	26	12/22/2009	Contr Svc-Other Maint AG	PV	42396831	Perfection Services-PO/REMIT	149.50
635000	26	12/22/2009	Contr Svc-Other Maint AG	PV	42396832	Perfection Services-PO/REMIT	149.50
675000	26	12/22/2009	Misc Maint AG	JE	30908158	Versytec Qtrly Installment	-1,566.20
760100		12/22/2009	Donations Deduct	PS	42396746	Commerce Lexington-PO/REMIT	10,000.00
760100		12/22/2009	Donations Deduct	PS	42396747	African-American Forum Inc - P	1,750.00
760200		12/22/2009	Other Income Deductions	ST	30908068	SABRIX NO TAX CHARGED ACR	125.29
760200		12/22/2009	Other Income Deductions	PV	42396829	Unghaub, Jean Elizabeth	800.00
401110		12/23/2009	Res Sales Billed	JE	30908500	KY CIS POST GL BATCH	-106,015.39
401210		12/23/2009	Com Sales Billed	JE	30908500	KY CIS POST GL BATCH	-57,238.93
401310		12/23/2009	Ind Sales Billed	JE	30908500	KY CIS POST GL BATCH	-1,595.30
401450		12/23/2009	Priv Fire Billed	JE	30908500	KY CIS POST GL BATCH	23.06
401510		12/23/2009	Pub Auth Billed	JE	30908500	KY CIS POST GL BATCH	-6,884.97
402110		12/23/2009	Dom WW Serv Billed	JE	30908500	KY CIS POST GL BATCH	-5.70
403104		12/23/2009	Oth Rev-NSF Check Charge	JE	30908500	KY CIS POST GL BATCH	-120.00
403105		12/23/2009	Oth Rev-App/Initiate Serv Fee	JE	30908500	KY CIS POST GL BATCH	-1,690.00
403107		12/23/2009	Oth Rev-Reconnection Charges	JE	30908500	KY CIS POST GL BATCH	-2,158.00
504100	1	12/23/2009	Group Insurance - Cap Credits	JE	30908270	Capital OH for Nov 2009 adj	4,466.13
505100	1	12/23/2009	PBOP Cap Credits	JE	30908271	Capital OH for Nov09 adj	4,608.79
506100	1	12/23/2009	Pension - Cap Credits	JE	30908271	Capital OH for Nov09 adj	6,692.86
510100	11	12/23/2009	Purchased Water-Outside	PV	42397623	Winchester Municipal Utilities	52.88
510100	11	12/23/2009	Purchased Water-Outside	PV	42397625	Winchester Municipal Utilities	6.58
510100	11	12/23/2009	Purchased Water-Outside	PV	42397631	Georgetown Municipal Water & S	9.33
510100	11	12/23/2009	Purchased Water-Outside	PV	42397632	Georgetown Municipal Water & S	9.33
515100	14	12/23/2009	Purch Power TD	EE	4027262	OWEN ELECTRIC COOP INC	84.01
515100	14	12/23/2009	Purch Power TD	EE	4027937	KU	74.68
515100	14	12/23/2009	Purch Power TD	EE	4029694	OWEN ELECTRIC COOP INC	46.92
515100	14	12/23/2009	Purch Power TD	EE	4029697	OWEN ELECTRIC COOP INC	50.99
518001	AWSI	12/23/2009	Chemicals Carbon AWSI	PV	42397610	American Anglian Environmental	3,550.41
518001	AWSI	12/23/2009	Chemicals Carbon AWSI	PV	42397612	American Anglian Environmental	3,872.29
533000	16	12/23/2009	Contr Svc-Legal Oper AG	PV	42397635	Greenebaum Doll & McDonald PLL	1,238.20
535000	15	12/23/2009	Contr Svc-Other Oper CA	PV	42397358	Neptune Technology - ALL USE R	1,033.52
535000	16	12/23/2009	Contr Svc-Other Oper AG	PV	42397602	Christopher Excavating	960.00
535000	14	12/23/2009	Contr Svc-Other Oper TD	PV	42397602	Christopher Excavating	1,140.00
535000	13	12/23/2009	Contr Svc-Other Oper WT	PV	42397602	Christopher Excavating	7,335.00
535000	13	12/23/2009	Contr Svc-Other Oper WT	PV	42397627	Siemens Water Technologies Cor	406.67
535000	16	12/23/2009	Contr Svc-Other Oper AG	PV	42397633	Cobb, Rodney	852.74
536000	13	12/23/2009	Contr Svc-Lab Testing Oper WT	PV	42397607	Fouser Environmental Services	280.00
536000	13	12/23/2009	Contr Svc-Lab Testing Oper WT	PV	42397608	Fouser Environmental Services	60.00
536000	13	12/23/2009	Contr Svc-Lab Testing Oper WT	PV	42397609	Fouser Environmental Services	100.00
536000	13	12/23/2009	Contr Svc-Lab Testing Oper WT	PV	42397615	Fouser Environmental Services	40.00
541400	16	12/23/2009	Rents-Equipment Oper AG	PV	42397403	CIT Technology Financial Servi	103.73
541400	16	12/23/2009	Rents-Equipment Oper AG	PV	42397408	Canon Financial Svcs Inc -REMI	146.28
541400	16	12/23/2009	Rents-Equipment Oper AG	PV	42397409	Canon Financial Svcs Inc -REMI	166.59
541400	16	12/23/2009	Rents-Equipment Oper AG	PV	42397411	Canon Financial Svcs Inc -REMI	1,226.25
550000	16	12/23/2009	Trans Oper AG	RI	10138671	Smither, William J.	-60.00
550000	16	12/23/2009	Trans Oper AG	ST	30908190	SABRIX NO TAX CHARGED ACR	4.32
550000	1	12/23/2009	Trans - Cap Credits	JE	30908270	Capital OH for Nov 2009 adj	2,432.80

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
550000	16	12/23/2009	Trans Oper AG	PV	42397262	C Store Partners - REMIT	97.75
550000	16	12/23/2009	Trans Oper AG	PV	42397366	Thoroughbred Energy LLC	239.43
550000	16	12/23/2009	Trans Oper AG	PV	42397369	C Store Partners - REMIT	135.85
550000	16	12/23/2009	Trans Oper AG	PV	42397621	Grainger - ALL USE REMIT	128.15
558000	1	12/23/2009	Ins Work Comp Cap Credits	JE	30908270	Capital OH for Nov 2009 adj	762.54
570100	15	12/23/2009	Uncollectible Accounts	JE	30908500	KY CIS POST GL BATCH	-313.39
575000	14	12/23/2009	Misc Oper TD	PV	42397380	Grainger - ALL USE REMIT	94.32
575000	14	12/23/2009	Misc Oper TD	PV	42397381	Grainger - ALL USE REMIT	247.94
575000	14	12/23/2009	Misc Oper TD	PV	42397386	Grainger - ALL USE REMIT	1,105.07
575000	13	12/23/2009	Misc Oper WT	PV	42397602	Christopher Excavating	1,337.50
575000	14	12/23/2009	Misc Oper TD	PV	42397620	Grainger - ALL USE REMIT	771.82
575000	16	12/23/2009	Misc Oper AG	PS	42397780	Ware, Chris - REMIT	500.00
575100	15	12/23/2009	Bank Service Charges CA	PV	42397907	CheckFreePay Corporation	8,192.06
575130	16	12/23/2009	Brochures and Handouts	PV	42397319	Direct Response-PO/REMIT	196.10
575275	16	12/23/2009	Discounts Available	PK	62058301	Mueller Co - ALL USE PO/REMIT	-27.31
575320	14	12/23/2009	Electricity TD	PV	42397630	KY Utilities	.64
575500	13	12/23/2009	Janitorial WT	PV	42397602	Christopher Excavating	637.50
575545	13	12/23/2009	Lab Supplies WT	PV	42397301	IDEXX Distribution Inc	2,387.87
575545	13	12/23/2009	Lab Supplies WT	PV	42397603	VWR International Inc-PO/REMIT	117.48
575620	14	12/23/2009	Office & Admin Supplies TD	PV	42397377	Grainger - ALL USE REMIT	1,155.30
575620	14	12/23/2009	Office & Admin Supplies TD	PV	42397629	Duplicator Sales & Service Inc	67.50
575625	13	12/23/2009	Overnight Shipping WT	PV	42397307	United Parcel Service	82.36
575625	16	12/23/2009	Overnight Shipping AG	PV	42397605	United Parcel Service	26.49
575780	11	12/23/2009	Trash Removal SS	PV	42397614	Allied Waste Services #993	467.61
620000	24	12/23/2009	Mat and Sup Maint TD	PV	42397383	Grainger - ALL USE REMIT	518.66
620000	24	12/23/2009	Mat and Sup Maint TD	PV	42397391	Ford Meter Box Co Inc - ALL US	959.60
620000	24	12/23/2009	Mat and Sup Maint TD	PV	42397400	Ford Meter Box Co Inc - ALL US	469.20
620000	24	12/23/2009	Mat and Sup Maint TD	PV	42397604	Herrick Company Inc	6,059.00
620000	23	12/23/2009	Mat and Sup Maint WT	PV	42397617	Duncan Machinery Movers Inc-RE	11,033.33
620000	24	12/23/2009	Mat and Sup Maint TD	PV	42397633	Cobb, Rodney	156.15
620000	21	12/23/2009	Mat and Sup Maint SS	PV	42397634	Adams Insulation	908.00
635000	26	12/23/2009	Contr Svc-Other Maint AG	PV	42397374	D C Elevator Co Inc-PO/REMIT	186.25
760100		12/23/2009	Donations Deduct	PS	42397023	Alpha Beta Lambda Chapter Educ	1,000.00
760100		12/23/2009	Donations Deduct	PV	42397316	Big Brothers/Big Sisters(Blueg	2,500.00
760100		12/23/2009	Donations Deduct	PS	42397776	Bluegrass Dental Society-PO/RE	1,000.00
760100		12/23/2009	Donations Deduct	PS	42397778	Buckley Wildlife Sanctuary - P	5,000.00
760100		12/23/2009	Donations Deduct	PS	42397782	Friends Of the Arboretum-PO/RE	2,000.00
760100		12/23/2009	Donations Deduct	PS	42397783	ORSANCO Educational Foundation	5,000.00
760100		12/23/2009	Donations Deduct	PS	42397784	YMCA Black Achievers - REMIT	875.00
760100		12/23/2009	Donations Deduct	PS	42397785	Riparian Reforestation Project	5,000.00
760100		12/23/2009	Donations Deduct	PS	42397787	Friends of McConnell Springs-R	1,000.00
760100		12/23/2009	Donations Deduct	PS	42397788	Friends of McConnell Springs-R	1,000.00
760100		12/23/2009	Donations Deduct	PS	42397789	Friends of McConnell Springs-R	1,000.00
760100		12/23/2009	Donations Deduct	PS	42397790	TRIANGLE FOUNDATION - AP/PO	5,000.00
760200		12/23/2009	Other Income Deductions	ST	30908190	SABRIX NO TAX CHARGED ACR	48.00
760200		12/23/2009	Other Income Deductions	PS	42397024	University of Louisville Found	5,000.00
760200		12/23/2009	Other Income Deductions	PV	42397323	RKM Research & Communications	21,240.00
760200		12/23/2009	Other Income Deductions	PS	42397777	KY Institute of Economic Devel	300.00
760200		12/23/2009	Other Income Deductions	PS	42397779	Commerce Lexington-PO/REMIT	7,500.00
760200		12/23/2009	Other Income Deductions	PS	42397781	KY TN Section - AWWA	1,500.00
401110		12/24/2009	Res Sales Billed	JE	30908499	KY CIS POST GL BATCH	-151,787.25
401210		12/24/2009	Com Sales Billed	JE	30908499	KY CIS POST GL BATCH	-26,888.26
401450		12/24/2009	Priv Fire Billed	JE	30908499	KY CIS POST GL BATCH	205.01
401510		12/24/2009	Pub Auth Billed	JE	30908499	KY CIS POST GL BATCH	-3,439.24
402110		12/24/2009	Dom WW Serv Billed	JE	30908499	KY CIS POST GL BATCH	-16.93
403104		12/24/2009	Oth Rev-NSF Check Charge	JE	30908499	KY CIS POST GL BATCH	-96.00
403105		12/24/2009	Oth Rev-App/Initiate Serv Fee	JE	30908499	KY CIS POST GL BATCH	-1,716.00
403107		12/24/2009	Oth Rev-Reconnection Charges	JE	30908499	KY CIS POST GL BATCH	-1,950.00
504100	1	12/24/2009	Group Insurance - Cap Credits	JE	30908383	Capital OH True Up Nov 2009	8,393.72
505100	1	12/24/2009	PBOP Cap Credits	JE	30908383	Capital OH True Up Nov 2009	-11,137.62
506100	1	12/24/2009	Pension - Cap Credits	JE	30908383	Capital OH True Up Nov 2009	-18,136.15
541400	16	12/24/2009	Rents-Equipment Oper AG	ST	30908372	SABRIX NO TAX CHARGED ACR	6.22
550000	16	12/24/2009	Trans Oper AG	ST	30908372	SABRIX NO TAX CHARGED ACR	22.52
550000	1	12/24/2009	Trans - Cap Credits	JE	30908383	Capital OH True Up Nov 2009	41,076.53
558000	1	12/24/2009	Ins Work Comp Cap Credits	JE	30908383	Capital OH True Up Nov 2009	-352.35
570100	15	12/24/2009	Uncollectible Accounts	JE	30908499	KY CIS POST GL BATCH	-47.47
575000	14	12/24/2009	Misc Oper TD	TC	30908315	Granite	61.54
575545	13	12/24/2009	Lab Supplies WT	ST	30908365	SABRIX VENDOR TAX COMPARE	.81
575620	14	12/24/2009	Office & Admin Supplies TD	ST	30908372	SABRIX NO TAX CHARGED ACR	4.05
575740	16	12/24/2009	Telephone AG	TC	30908315	Granite	153.32
575740	14	12/24/2009	Telephone TD	TC	30908315	Granite	181.74
620000	21	12/24/2009	Mat and Sup Maint SS	ST	30908372	SABRIX NO TAX CHARGED ACR	54.48
620000	24	12/24/2009	Mat and Sup Maint TD	ST	30908372	SABRIX NO TAX CHARGED ACR	91.74
760100		12/24/2009	Donations Deduct	PS	42397923	United Way of the Bluegrass -	1,500.00
760100		12/24/2009	Donations Deduct	PS	42397924	Reach-PO/REMIT	1,100.00
501200	16	12/27/2009	Labor Oper AG	T2	35998	Payroll Labor Distribution	76,175.38
685325		12/27/2009	FICA	T3	35999	Actual Burden Journal Entries	171.10
401110		12/28/2009	Res Sales Billed	JE	30908807	KY CIS POST GL BATCH	-140,804.66
401210		12/28/2009	Com Sales Billed	JE	30908807	KY CIS POST GL BATCH	-22,545.43
401450		12/28/2009	Priv Fire Billed	JE	30908807	KY CIS POST GL BATCH	2.02
401510		12/28/2009	Pub Auth Billed	JE	30908807	KY CIS POST GL BATCH	-410.21
402310		12/28/2009	Ind WW Serv Billed	RI	10138778	Kentucky American Water - Nort	-500.00
403104		12/28/2009	Oth Rev-NSF Check Charge	JE	30908807	KY CIS POST GL BATCH	-72.00
403105		12/28/2009	Oth Rev-App/Initiate Serv Fee	JE	30908807	KY CIS POST GL BATCH	-1,196.00

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
403107		12/28/2009	Oth Rev-Reconnection Charges	JE	30908807	KY CIS POST GL BATCH	-1,092.00
403198		12/28/2009	Oth Rev-Misc Service Rev	RI	10138780	Kentucky American Water - Nort	-40.00
508102	16	12/28/2009	Retiree Med Oper AG	JE	30908528	2009 Q4 RMRA True-Up	-791.83
508200	16	12/28/2009	ESPP Oper AG	JE	30908503	Accrue ESPP Expense Dec 2009	481.89
515100	14	12/28/2009	Purch Power TD	EE	4030891	OWEN ELECTRIC COOP INC	24.76
515100	14	12/28/2009	Purch Power TD	EE	4030893	OWEN ELECTRIC COOP INC	14.16
570100	15	12/28/2009	Uncollectible Accounts	JE	30908807	KY CIS POST GL BATCH	-143.04
575275	16	12/28/2009	Discounts Available	PK	62058326	US Pipe & Foundry Co - REMIT	-3.34
575275	16	12/28/2009	Discounts Available	PK	62058334	Powerseal Pipeline Products Co	-61.55
575275	16	12/28/2009	Discounts Available	PK	62058337	Mueller Co - ALL USE PO/REMIT	-110.16
575275	16	12/28/2009	Discounts Available	PK	62058342	Ferguson SAC - ALL USE REMIT	-11.33
575275	16	12/28/2009	Discounts Available	PK	62058345	Water Works Supplies Ferguson-	-11.40
575320	14	12/28/2009	Electricity TD	EE	4030895	OWEN ELECTRIC COOP INC	17.32
575320	14	12/28/2009	Electricity TD	EE	4030923	KU	48.73
401110		12/29/2009	Res Sales Billed	JE	30909018	KY CIS POST GL BATCH	-2,031.48
401210		12/29/2009	Com Sales Billed	JE	30909018	KY CIS POST GL BATCH	-7,692.86
403104		12/29/2009	Oth Rev-NSF Check Charge	JE	30909018	KY CIS POST GL BATCH	-132.00
403105		12/29/2009	Oth Rev-App/Initiate Serv Fee	JE	30909018	KY CIS POST GL BATCH	-208.00
403107		12/29/2009	Oth Rev-Reconnection Charges	JE	30909018	KY CIS POST GL BATCH	-78.00
501200	1305	12/29/2009	Labor Oper WT Super/Eng	JE	30908939	Payroll Accrual December 2009	2,904.00
501200	14	12/29/2009	Labor Oper TD	JE	30908939	Payroll Accrual December 2009	3,630.00
501200	1405	12/29/2009	Labor Oper TD Super/Eng	JE	30908939	Payroll Accrual December 2009	3,630.00
501200	16	12/29/2009	Labor Oper AG	JE	30908939	Payroll Accrual December 2009	90,024.00
504660	16	12/29/2009	Tuition Aid AG	PS	42401246	Midway College-PO/REMIT	2,400.00
507100	16	12/29/2009	401k Oper AG	JE	30908858	Record 401k Forfeiture	-2,962.29
515100	14	12/29/2009	Purch Power TD	EE	4032206	KU	49.23
520100	16	12/29/2009	M & S Oper AG	PV	42400647	American Red Cross	270.00
520100	16	12/29/2009	M & S Oper AG	PV	42400652	American Red Cross	270.00
568010	16	12/29/2009	Water Res Conservation	PV	42401319	Rupp Arena Sports & Entertainm	8,583.33
570100	15	12/29/2009	Uncollectible Accounts	JE	30909018	KY CIS POST GL BATCH	-89.76
575000	16	12/29/2009	Misc Oper AG	OV	10286775	US Pipe & Foundry Co LLC - PO	160.75
575000	16	12/29/2009	Misc Oper AG	PV	42401789	US Pipe & Foundry Co - REMIT	-1.72
575002	16	12/29/2009	Misc General Office	PV	42401320	Bourbon County Citizen - PO/RE	22.00
575030	16	12/29/2009	Advertising	PV	42401321	Slam Dunk Sports Marketing LLC	1,500.00
575130	16	12/29/2009	Brochures and Handouts	PV	42401313	Creative Co Op LLC	925.00
575130	16	12/29/2009	Brochures and Handouts	PV	42401317	Windrunner Advertising	475.00
575200	15	12/29/2009	Collection Agencies CA	PV	42401002	GC Services Limited Parnership	5,310.45
575200	15	12/29/2009	Collection Agencies CA	PV	42401575	GC Services Limited Parnership	4,735.90
575270	16	12/29/2009	Directors Fees	PS	42401247	Freibert, Patricia Anne	500.00
575270	16	12/29/2009	Directors Fees	PS	42401248	Sisson, William G	500.00
575270	16	12/29/2009	Directors Fees	PS	42401249	Martin, Wayne M	500.00
575320	14	12/29/2009	Electricity TD	EE	4032243	KU	12.76
575320	13	12/29/2009	Electricity WT	EE	4033729	BLUE GRASS ENERGY	36.23
575500	14	12/29/2009	Janitorial TD	PV	42401318	Cobb, Rodney	399.00
575740	16	12/29/2009	Telephone AG	TC	30908644	Berry	108.16
575740	16	12/29/2009	Telephone AG	TC	30908658	AT&T	.14
575740	16	12/29/2009	Telephone AG	TC	30908659	AT&T	3.69
575740	16	12/29/2009	Telephone AG	TC	30908662	AT&T	.14
575740	16	12/29/2009	Telephone AG	TC	30908663	AT&T	-.19
575740	16	12/29/2009	Telephone AG	TC	30908664	AT&T	.29
575740	16	12/29/2009	Telephone AG	TC	30908667	AT&T	.24
575740	16	12/29/2009	Telephone AG	TC	30908668	AT&T	.59
575740	15	12/29/2009	Telephone CA	TC	30908681	Windstream	115.29
575740	16	12/29/2009	Telephone AG	TC	30908683	AT&T	227.80
575740	15	12/29/2009	Telephone CA	TC	30908683	AT&T	784.78
575740	16	12/29/2009	Telephone AG	TC	30908706	Idearc	137.85
575741	13	12/29/2009	Cell Phone WT	TC	30908724	Verizon Wireless	105.17
575741	16	12/29/2009	Cell Phone AG	TC	30908724	Verizon Wireless	5,542.80
575741	16	12/29/2009	Cell Phone AG	TC	30908734	Verizon Wireless	243.05
620000	24	12/29/2009	Mat and Sup Maint TD	IR	575670	Inventory Return	-1.03
620000	24	12/29/2009	Mat and Sup Maint TD	IR	575916	Inventory Return	-60.38
620000	24	12/29/2009	Mat and Sup Maint TD	IR	575920	Inventory Return	-.51
620000	24	12/29/2009	Mat and Sup Maint TD	IR	575925	Inventory Return	-239.86
620000	24	12/29/2009	Mat and Sup Maint TD	IR	575931	Inventory Return	-712.96
620000	24	12/29/2009	Mat and Sup Maint TD	IR	575935	Inventory Return	-2.66
620000	24	12/29/2009	Mat and Sup Maint TD	PV	42401315	City Electric Motor Co of Lex-	1,700.93
675000	23	12/29/2009	Misc Maint WT	PV	42401651	GE Analytical Instruments Inc	128.15
716121		12/29/2009	M&J Expenses-Outside	II	575915	Inventory Issue-Stk E & D	60.39
401110		12/30/2009	Res Sales Billed	JE	30909357	KY CIS POST GL BATCH	-158,058.60
401210		12/30/2009	Com Sales Billed	JE	30909357	KY CIS POST GL BATCH	-7,166.19
401450		12/30/2009	Priv Fire Billed	JE	30909357	KY CIS POST GL BATCH	231.97
401510		12/30/2009	Pub Auth Billed	JE	30909357	KY CIS POST GL BATCH	-671.33
402110		12/30/2009	Dom WW Serv Billed	JE	30909357	KY CIS POST GL BATCH	-10.94
403104		12/30/2009	Oth Rev-NSF Check Charge	JE	30909357	KY CIS POST GL BATCH	-252.00
403105		12/30/2009	Oth Rev-App/Initiate Serv Fee	JE	30909357	KY CIS POST GL BATCH	-2,106.00
403107		12/30/2009	Oth Rev-Reconnection Charges	JE	30909357	KY CIS POST GL BATCH	-2,418.00
504610	16	12/30/2009	Employee Awards AG	PV	42403632	Tharpe Company Inc-REMIT	219.76
508101	16	12/30/2009	DGP Oper AG	JE	30909014	DGP Accrual for Dec 2009	2,108.60
511100	13	12/30/2009	Waste Disposal Exp WT	ID	576008	CHEM ISSUES KRS DEC 2009	5,314.14
518000	13	12/30/2009	Chemicals WT	ID	576008	CHEM ISSUES KRS DEC 2009	76,055.80
518000	13	12/30/2009	Chemicals WT	ID	576248	Owenton Water Dec 09	15,937.69
518000	13	12/30/2009	Chemicals WT	ID	576256	Owenton WWTP Dec 09	917.28
532100	16	12/30/2009	Contr Svc-Audit Fees Oper AG	JE	201	Exp PWC Out of Pocket Fees	295.00
533000	16	12/30/2009	Contr Svc-Legal Oper AG	PV	42403549	Stoll Keenon Ogden PLLC-PO/REM	2,386.99

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
535000	16	12/30/2009	Contr Svc-Other Oper AG	PV	42403811	Kentucky Underground Storage I	169.50
536000	13	12/30/2009	Contr Svc-Lab Testing Oper WT	PV	42403669	Fouser Environmental Services	240.00
550000	16	12/30/2009	Trans Oper AG	PV	42403767	Grainger - ALL USE REMIT	512.62
568010	16	12/30/2009	Water Res Conservation	ST	30908979	SABRIX NO TAX CHARGED ACR	515.00
570100	15	12/30/2009	Uncollectible Accounts	JE	30909357	KY CIS POST GL BATCH	44,543.12
575000	13	12/30/2009	Misc Oper WT	PV	42403528	Insight Direct (Peripherals) -	328.80
575000	14	12/30/2009	Misc Oper TD	PV	42403540	USA Blue Book	223.71
575000	14	12/30/2009	Misc Oper TD	PV	42403765	Grainger - ALL USE REMIT	94.76
575000	14	12/30/2009	Misc Oper TD	PV	42403772	Grainger - ALL USE REMIT	1,128.00
575002	16	12/30/2009	Misc General Office	ST	30908979	SABRIX NO TAX CHARGED ACR	1.32
575130	16	12/30/2009	Brochures and Handouts	ST	30908979	SABRIX NO TAX CHARGED ACR	84.00
575275	16	12/30/2009	Discounts Available	PK	62058354	US Pipe & Foundry Co - REMIT	-372.38
575275	16	12/30/2009	Discounts Available	PK	62058359	Mueller Co - ALL USE PO/REMIT	-78.70
575545	13	12/30/2009	Lab Supplies WT	PV	42403558	LabChem Inc	35.18
575545	13	12/30/2009	Lab Supplies WT	PV	42403563	VWR International Inc-PO/REMIT	147.61
575545	13	12/30/2009	Lab Supplies WT	PV	42403670	VWR International Inc-PO/REMIT	225.84
575625	16	12/30/2009	Overnight Shipping AG	PV	42403607	United Parcel Service	51.39
575625	16	12/30/2009	Overnight Shipping AG	PV	42403618	United Parcel Service	121.98
575741	14	12/30/2009	Cell Phone TD	JE	30909075	Reclass Telecom Nov 09	417.80
620000	24	12/30/2009	Mat and Sup Maint TD	IR	576388	Inventory Return	-775.08
620000	24	12/30/2009	Mat and Sup Maint TD	II	576411	Inventory Issue-Stk E & D	6,524.05
620000	24	12/30/2009	Mat and Sup Maint TD	ST	30908979	SABRIX NO TAX CHARGED ACR	102.06
620000	23	12/30/2009	Mat and Sup Maint WT	PV	42403570	Grainger - ALL USE REMIT	443.61
620000	21	12/30/2009	Mat and Sup Maint SS	PV	42403627	Ross Valve Manufacturing Co	21,000.60
620000	23	12/30/2009	Mat and Sup Maint WT	PV	42403671	Lebanon Power & Apparatus - AP	760.30
620000	21	12/30/2009	Mat and Sup Maint SS	PV	42403674	Ross Valve Manufacturing Co	16,487.50
716121		12/30/2009	M&J Expenses-Outside	PV	42403935	Saf ti co Inc - PO/REMIT	107.06
401110		12/31/2009	Res Sales Billed	JE	121218	Recls Rtrn of Est from 141000	-411.58
401120		12/31/2009	Res Sales Unbilled	JE	30909392	UNBILLED REVENUE	-1,707,784.32
401220		12/31/2009	Com Sales Unbilled	JE	30909392	UNBILLED REVENUE	-1,004,971.74
401320		12/31/2009	Ind Sales Unbilled	JE	30909392	UNBILLED REVENUE	-119,053.76
401460		12/31/2009	Priv Fire Unbilled	JE	121205	Reverse Unbilled Private Fire	1,718.67
401460		12/31/2009	Priv Fire Unbilled	JE	30909392	UNBILLED REVENUE	-1,718.67
401520		12/31/2009	Pub Auth Unbilled	JE	30909392	UNBILLED REVENUE	-296,329.72
401620		12/31/2009	Sales for Resale Unbilled	JE	30909392	UNBILLED REVENUE	-102,532.25
401630	AW12	12/31/2009	Sale for Resale AW09	JE	121203	Owenton Wastewater Purch Water	-1,207.09
403003	AW03	12/31/2009	Oth Rev-Interco Rent	JE	30910071	12/09 rent FRCC and Svc Co emp	-20,987.84
403102		12/31/2009	Oth Rev-Rents Water Property	JE	121214	Accr MI for T-Mobile Ant Lease	-2,665.62
403103		12/31/2009	Oth Rev-Collect for Others	JE	50	Accrue Sewer & Landfill Dec 09	197.52
501200	2415	12/31/2009	Labor Maint TD Dist Res	T2	35992	Payroll Labor Distribution	23.39
501200	2405	12/31/2009	Labor Maint TD Super/Eng	T2	35992	Payroll Labor Distribution	265.51
501200	24	12/31/2009	Labor Maint TD	T2	35992	Payroll Labor Distribution	530.11
501200	2305	12/31/2009	Labor Maint WT Super/Eng	T2	35992	Payroll Labor Distribution	796.56
501200	22	12/31/2009	Labor Maint P	T2	35992	Payroll Labor Distribution	1,415.10
501200	2435	12/31/2009	Labor Maint TD Meters	T2	35992	Payroll Labor Distribution	1,754.24
501200	2440	12/31/2009	Labor Maint TD Hydrants	T2	35992	Payroll Labor Distribution	2,596.05
501200	23	12/31/2009	Labor Maint WT	T2	35992	Payroll Labor Distribution	2,806.80
501200	1405	12/31/2009	Labor Oper TD Super/Eng	T2	35992	Payroll Labor Distribution	3,302.86
501200	15	12/31/2009	Labor Oper CA	T2	35992	Payroll Labor Distribution	3,440.89
501200	1415	12/31/2009	Labor Oper TD Lines	T2	35992	Payroll Labor Distribution	5,868.11
501200	2430	12/31/2009	Labor Maint TD Services	T2	35992	Payroll Labor Distribution	6,041.12
501200	1520	12/31/2009	Labor Oper CA Cust Serv	T2	35992	Payroll Labor Distribution	6,338.83
501200	1510	12/31/2009	Labor Oper CA Mtr Read	T2	35992	Payroll Labor Distribution	15,772.03
501200	2420	12/31/2009	Labor Maint TD Mains	T2	35992	Payroll Labor Distribution	16,163.83
501200	1420	12/31/2009	Labor Oper TD Meter	T2	35992	Payroll Labor Distribution	18,233.01
501200	1305	12/31/2009	Labor Oper WT Super/Eng	T2	35992	Payroll Labor Distribution	22,478.85
501200	13	12/31/2009	Labor Oper WT	T2	35992	Payroll Labor Distribution	33,794.73
501200	16	12/31/2009	Labor Oper AG	T2	35992	Payroll Labor Distribution	40,476.38
501200	14	12/31/2009	Labor Oper TD	T2	35992	Payroll Labor Distribution	69,120.13
501200	2405	12/31/2009	Labor Maint TD Super/Eng	JN	30909834	BPCORR reclass to 457799	129.70
501200	1305	12/31/2009	Labor Oper WT Super/Eng	JE	30910311	FASTR - ALLOCATION KY_ALLEXP2	-540.86
501200	13	12/31/2009	Labor Oper WT	JE	30910311	FASTR - ALLOCATION KY_ALLEXP2	-58.48
501210	2430	12/31/2009	Labor NS OT TD Services	T2	35992	Payroll Labor Distribution	58.59
501210	1415	12/31/2009	Labor NS OT TD Lines	T2	35992	Payroll Labor Distribution	234.36
501210	14	12/31/2009	Labor NS OT TD	T2	35992	Payroll Labor Distribution	382.39
501210	2420	12/31/2009	Labor NS OT TD Mains	T2	35992	Payroll Labor Distribution	1,137.96
501210	1305	12/31/2009	Labor NS OT WT Super/Eng	T2	35992	Payroll Labor Distribution	1,170.16
501210	1520	12/31/2009	Labor NS OT CA Cust Serv	T2	35992	Payroll Labor Distribution	1,462.85
501210	1510	12/31/2009	Labor NS OT CA Mtr Read	T2	35992	Payroll Labor Distribution	2,775.58
501210	13	12/31/2009	Labor NS OT WT	T2	35992	Payroll Labor Distribution	7,464.19
501211	13	12/31/2009	Labor OT WT	T2	35992	Payroll Labor Distribution	4,811.88
501711		12/31/2009	IP-Off-Annual-P/R JE	T3	35993	Actual Burden Journal Entries	11,324.95
501711		12/31/2009	IP-Off-Annual-P/R JE	JE	30910146	AIP True Up 4Q09	157.16
501711		12/31/2009	IP-Off-Annual-P/R JE	JE	30911279	2009 AIP ADJUSTMENT	100,000.00
501716	16	12/31/2009	Comp Exp-Options	JE	30910048	Accrue RSU&Opt Exp Dec09	876.00
501718	16	12/31/2009	Comp Exp-RSU's	JE	30910048	Accrue RSU&Opt Exp Dec09	441.00
504100	16	12/31/2009	Group Ins Oper AG	JE	101	Retiree Reductions Dec 09	-2,720.50
504100	16	12/31/2009	Group Ins Oper AG	JE	102	Allmerica Pmt Dec 2009	-365.20
504100	1	12/31/2009	Group Insurance - Cap Credits	T1	35991	Payroll Disbursement Entries	-46,199.03
504100	16	12/31/2009	Group Ins Oper AG	T3	35993	Actual Burden Journal Entries	3,029.42
504100	1	12/31/2009	Group Insurance - Cap Credits	T3	35993	Actual Burden Journal Entries	39,535.52
504100	16	12/31/2009	Group Ins Oper AG	JE	30910085	FIT Cobra Prem Reclass 4Q2009	-971.36
504100	16	12/31/2009	Group Ins Oper AG	JE	30910111	Accrued Ins Adjust - Dec 2009	-4,956.37
504100	1	12/31/2009	Group Insurance - Cap Credits	JE	30910614	capital OH true up Dec 2009	-1,910.56

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
504500	15	12/31/2009	Other Welf Oper CA	CC	6664	A P SUGGINS BAR & GRILL	40.00
504500	16	12/31/2009	Other Welf Oper AG	CC	6664	A P SUGGINS BAR & GRILL	760.14
504670	16	12/31/2009	Training AG	PV	42405055	John Wiley & Sons Inc	758.31
505100	16	12/31/2009	PBOP Oper AG	JE	2001	2009 FAS 106 for OPEB	100,637.00
505100	1	12/31/2009	PBOP Cap Credits	T1	35991	Payroll Disbursement Entries	-37,435.85
505100	1	12/31/2009	PBOP Cap Credits	T3	35993	Actual Burden Journal Entries	32,439.39
505100	1	12/31/2009	PBOP Cap Credits	JE	30910614	capital OH true up Dec 2009	-2,568.17
506100	16	12/31/2009	Pension Oper AG	JR	2002	Dec Pension Cost Allocation	139,476.59
506100	1	12/31/2009	Pension - Cap Credits	T1	35991	Payroll Disbursement Entries	-51,760.77
506100	1	12/31/2009	Pension - Cap Credits	T3	35993	Actual Burden Journal Entries	44,852.48
506100	1	12/31/2009	Pension - Cap Credits	JE	30910614	capital OH true up Dec 2009	-3,594.37
507100	16	12/31/2009	401k Oper AG	T3	35993	Actual Burden Journal Entries	4,477.10
507100	16	12/31/2009	401k Oper AG	JE	30909416	401(K) Co Match Accr Dec 2009	2,173.69
507100	16	12/31/2009	401k Oper AG	JE	30910311	FASTR - ALLOCATION KY_ALLEXP2	-10.06
508101	16	12/31/2009	DCP Oper AG	T3	35993	Actual Burden Journal Entries	4,242.38
508101	16	12/31/2009	DCP Oper AG	JE	30910311	FASTR - ALLOCATION KY_ALLEXP2	-3.07
510100	11	12/31/2009	Purchased Water-Outside	JE	205	KY Purch Water Accrual Dec 09	-6,168.00
510110	AW12	12/31/2009	Purch Water AW12	JE	121203	Owenton Wastewater Purch Water	1,207.09
511100	13	12/31/2009	Waste Disposal Exp WT	WE	155	Power Accrual-Dec 09	-226.60
511100	13	12/31/2009	Waste Disposal Exp WT	ID	576804	Chemical Issues RRS Dec 2009	1,746.78
511100	13	12/31/2009	Waste Disposal Exp WT	JR	30059984	Periodic Waste Disposal Accrual	4,167.00
511200	13	12/31/2009	Amort Waste Disp Exp	JR	30059991	Amortize Waste Disposal KY Riv	7,692.79
515100	12	12/31/2009	Purch Power P	JE	155	Power Accrual-Dec 09	-5,771.57
515100	14	12/31/2009	Purch Power TD	JE	155	Power Accrual-Dec 09	104.62
515100	13	12/31/2009	Purch Power WT	JE	155	Power Accrual-Dec 09	227,289.14
515100	13	12/31/2009	Purch Power WT	JE	157	Manual Power Accr Adj Dec 09	-266,975.54
518000	13	12/31/2009	Chemicals WT	ID	576798	Chemical Issues Rockwel Dec 09	394.58
518000	13	12/31/2009	Chemicals WT	ID	576804	Chemical Issues RRS Dec 2009	48,253.80
520100	16	12/31/2009	M & S Oper AG	JE	130	KY UNMAPPED PCARD ACCRUAL 1209	-425.69
520100	14	12/31/2009	M & S Oper TD	JE	130	KY UNMAPPED PCARD ACCRUAL 1209	-265.06
520100	13	12/31/2009	M & S Oper WT	JE	130	KY UNMAPPED PCARD ACCRUAL 1209	511.30
520100	14	12/31/2009	M & S Oper TD	JE	155	Power Accrual-Dec 09	78.47
520100	16	12/31/2009	M & S Oper AG	CC	6655	GROTT LOCKSMITH CENTER	198.30
520100	13	12/31/2009	M & S Oper WT	CC	6655	HACH COMPANY	625.53
520100	14	12/31/2009	M & S Oper TD	CC	6655	OFFICEMAX CT IN	2,345.58
520100	14	12/31/2009	M & S Oper TD	JE	30909851	Reclass P-Card Err-12-09	812.36
520100	16	12/31/2009	M & S Oper AG	PV	42405236	Sams Club	100.99
532100	16	12/31/2009	Contr Svc-Audit Fees Oper AG	JR	275	Amort PWC Audit Fee 09-10	8,849.58
533000	16	12/31/2009	Contr Svc-Legal Oper AG	JE	175	Accrue for Unbilled Legal Fees	-2,683.84
533000	16	12/31/2009	Contr Svc-Legal Oper AG	JR	30059967	King & Spalding Legal Fees	34.07
534600	16	12/31/2009	Mmgt Fees-Corporate	JB	30910623	CP	10,140.00
534601	16	12/31/2009	Mmgt Fees-External Affairs/Com	JB	30910623	CP	23,969.85
534602	16	12/31/2009	Mmgt Fees-Finance	JB	30910623	CP	60,361.31
534603	16	12/31/2009	Mmgt Fees-Human Resources	JB	30910623	CP	38,880.74
534604	16	12/31/2009	Mmgt Fees-Legal	JB	30910623	CP	29,159.12
534605	16	12/31/2009	Mmgt Fees-Operations Svcs	JB	30910623	CP	29,442.66
534606	16	12/31/2009	Mmgt Fees-Property	JB	30910623	CP	46,471.67
534607	16	12/31/2009	Mmgt Fees-Business Development	JB	30910623	CP	15,298.34
534608	16	12/31/2009	Mmgt Fees-Bus Transformation	JB	30910623	CP	-127.19
534609	16	12/31/2009	Mmgt Fees-Audit	JB	30910623	CP	7,927.32
534610	16	12/31/2009	Mmgt Fees-Regulatory	JB	30910623	CP	1,851.66
534611	16	12/31/2009	Mmgt Fees-Inv Relations	JB	30910623	CP	2,066.88
534615	16	12/31/2009	SSC-Shrd Bus Srv Fees	JB	30910623	CP	51,545.63
534625	16	12/31/2009	CSC-Shrd Bus Srv Fees	JB	30910623	CP	177,217.80
534635	16	12/31/2009	ITS-Shrd Bus Srv Fees	JB	30910623	CP	209,389.41
534645	16	12/31/2009	Procure-Shrd Bus Srv Fees	JB	30910623	CP	7,943.81
534655	16	12/31/2009	Lab-Shrd Bus Srv Fees	JB	30910623	CP	13,617.47
534665	16	12/31/2009	BSC-Shrd Bus Srv Fees	JB	30910623	CP	4,426.10
534701	16	12/31/2009	Mmgt Fees-Regulated Operations	JB	30910623	CP	82,091.26
535000	15	12/31/2009	Contr Svc-Other Oper CA	JE	148	December 2009 Telecom Accrual	-78.83
535000	14	12/31/2009	Contr Svc-Other Oper TD	JE	600	Accr for Goods/Ser Rec not inv	-816.55
535000	16	12/31/2009	Contr Svc-Other Oper AG	JE	600	Accr for Goods/Ser Rec not inv	690.55
535000	13	12/31/2009	Contr Svc-Other Oper WT	JE	600	Accr for Goods/Ser Rec not inv	1,737.00
535000	14	12/31/2009	Contr Svc-Other Oper TD	CC	6655	ORKIN, INC	65.79
535000	13	12/31/2009	Contr Svc-Other Oper WT	JE	121207	Siemens Inv Chg to Wrong Acct	367.96
535000	13	12/31/2009	Contr Svc-Other Oper WT	JR	30059979	Hach Co. - Maintenance	4,684.42
535000	15	12/31/2009	Contr Svc-Other Oper CA	JE	30908102	Accrue Tact Serv Qual survey	4,277.20
535000	15	12/31/2009	Contr Svc-Other Oper CA	JE	30910267	Acc RKM Cust Satis Survey	5,679.63
535000	16	12/31/2009	Contr Svc-Other Oper AG	JB	30910623	CP	108.63
535000	16	12/31/2009	Contr Svc-Other Oper AG	PV	42404689	WorkSmart LLC	260.00
535000	15	12/31/2009	Contr Svc-Other Oper CA	PV	42405134	Garda CL Central Inc	497.55
535000	16	12/31/2009	Contr Svc-Other Oper AG	PV	42405198	Computershare	738.41
535000	15	12/31/2009	Contr Svc-Other Oper CA	PV	42405401	Kings Helper Inc-REMIT	230.67
535000	14	12/31/2009	Contr Svc-Other Oper TD	PV	42405426	Kentucky Underground Protectio	2,847.65
535000	15	12/31/2009	Contr Svc-Other Oper CA	PV	42405448	Kings Helper Inc-REMIT	76.00
535000	15	12/31/2009	Contr Svc-Other Oper CA	PV	42405451	Saf ti co Inc - PO/REMIT	26.29
535000	15	12/31/2009	Contr Svc-Other Oper CA	PV	42405489	Kings Helper Inc-REMIT	134.20
535001	14	12/31/2009	Contr Svc-Temp Empl Oper TD	JE	160	Accr Inv Rec'd but not approv	-594.20
535001	13	12/31/2009	Contr Svc-Temp Empl Oper WT	JE	160	Accr Inv Rec'd but not approv	661.14
535001	13	12/31/2009	Contr Svc-Temp Empl Oper WT	JE	30910311	FASTR - ALLOCATION KY_ALLEXP2	-1,774.16
535001	14	12/31/2009	Contr Svc-Temp Empl Oper TD	JE	30910311	FASTR - ALLOCATION KY_ALLEXP2	41.88
535001	15	12/31/2009	Contr Svc-Temp Empl Oper CA	PV	42405662	Volt Services Group	451.75
536000	13	12/31/2009	Contr Svc-Lab Testing Oper WT	JE	30910311	FASTR - ALLOCATION KY_ALLEXP2	-620.00
541000	14	12/31/2009	Rents-Real Prop Oper TD	PV	42404170	Marsh USA Inc	101.50

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
541000	14	12/31/2009	Rents-Real Prop Oper TD	PV	42404171	Marsh USA Inc	304.50
541000	14	12/31/2009	Rents-Real Prop Oper TD	PV	42405102	Norfolk Southern Corporation	100.00
541000	14	12/31/2009	Rents-Real Prop Oper TD	PV	42405108	Norfolk Southern Corporation	150.00
541000	14	12/31/2009	Rents-Real Prop Oper TD	PV	42405113	Norfolk Southern Corporation	150.00
541000	14	12/31/2009	Rents-Real Prop Oper TD	PV	42405116	Norfolk Southern Corporation	150.00
541400	16	12/31/2009	Rents-Equipment Oper AG	JE	121201	True Up Prepaid Other - Dyntek	-2.00
541400	16	12/31/2009	Rents-Equipment Oper AG	JR	30059976	Dyntek Services	243.12
550000	16	12/31/2009	Trans Oper AG	JE	130	KY UNMAPPED PCARD ACCRUAL 1209	11.41
550000	16	12/31/2009	Trans Oper AG	JE	160	Accr Inv Rec'd but not approv	1,014.84
550000	16	12/31/2009	Trans Oper AG	JE	600	Accr for Goods/Ser Rec not inv	530.00
550000	16	12/31/2009	Trans Oper AG	CC	6655	NAPA AUTO PARTS	1,863.59
550000	1	12/31/2009	Trans - Cap Credits	T1	35991	Payroll Disbursement Entries	-40,186.85
550000	1	12/31/2009	Trans - Cap Credits	T3	35993	Actual Burden Journal Entries	34,390.54
550000	13	12/31/2009	Trans Oper WT	JE	30909851	Reclass P-Card Err-12-09	6.35
550000	1	12/31/2009	Trans - Cap Credits	JE	30910614	capital OH true up Dec 2009	8,738.45
550000	14	12/31/2009	Trans Oper TD	PV	42405165	Wilson Equipment Co	29.95
550001	16	12/31/2009	Trans Oper AG Lease Cost	CC	6664	RADIOSHACK.COM	303.19
550002	16	12/31/2009	Trans Oper AG Lease Fuel	JE	215	ACCRUE 12.09 ARI & 8 ADDL DAYS	-9,467.36
550002	16	12/31/2009	Trans Oper AG Lease Fuel	PV	42404750	Automotive Rentals Inc ACH/ALL	11,396.18
550003	16	12/31/2009	Trans Oper AG Lease Maint	JE	215	ACCRUE 12.09 ARI & 8 ADDL DAYS	-11,861.33
550003	16	12/31/2009	Trans Oper AG Lease Maint	PV	42404750	Automotive Rentals Inc ACH/ALL	2,152.58
556000	16	12/31/2009	Ins Vehicle Oper AG	JR	2	Amortize Prepaid Insurance	3,199.49
557000	16	12/31/2009	Ins Gen Liab Oper AG	JR	2	Amortize Prepaid Insurance	29,383.94
557000	16	12/31/2009	Ins Gen Liab Oper AG	JE	235	2009 Retro Adjustment	3,702.02
557000	16	12/31/2009	Ins Gen Liab Oper AG	JE	236	YE Retro Adjustment	614.98
558000	16	12/31/2009	Ins Work Comp AG	JR	2	Amortize Prepaid Insurance	14,698.74
558000	1	12/31/2009	Ins Work Comp Cap Credits	T1	35991	Payroll Disbursement Entries	-6,012.26
558000	1	12/31/2009	Ins Work Comp Cap Credits	T3	35993	Actual Burden Journal Entries	5,145.13
558000	1	12/31/2009	Ins Work Comp Cap Credits	JE	30910614	capital OH true up Dec 2009	-237.82
559000	16	12/31/2009	Ins Other Oper AG	JR	2	Amortize Prepaid Insurance	13,348.30
566100	16	12/31/2009	Reg Comm Amort Rate Case	JE	121216	True Up Def Rate Case Exp	116.65
566100	16	12/31/2009	Reg Comm Amort Rate Case	JR	30059957	Deferred Rate Case Expense	12,443.21
566100	16	12/31/2009	Reg Comm Amort Rate Case	JR	30059987	Deferred Rate Case Expense	11,586.02
566200	16	12/31/2009	Reg Comm Amort Depr Study	JR	30059961	DDA - Cost of Service Study	798.48
566200	16	12/31/2009	Reg Comm Amort Depr Study	JR	30059971	DDA - Depreciation Study	500.09
570100	15	12/31/2009	Uncollectible Accounts	JE	100	Adj Allow for Dbtl Accts Bal	-27,022.32
570100	16	12/31/2009	Uncollectible Accts-MI's	JE	260	Adj Allow for Dbtfl MI Recevab	-75,010.12
570100	15	12/31/2009	Uncollectible Accounts	RM	1759	D F Bailey Inc	66,268.29
570100	15	12/31/2009	Uncollectible Accounts	JE	30909742	KY CIS POST GL BATCH	-125.00
575000	15	12/31/2009	Misc Oper CA	JE	130	KY UNMAPPED PCARD ACCRUAL 1209	-2,290.97
575000	13	12/31/2009	Misc Oper WT	JE	130	KY UNMAPPED PCARD ACCRUAL 1209	-1,544.99
575000	12	12/31/2009	Misc Oper P	JE	130	KY UNMAPPED PCARD ACCRUAL 1209	-268.75
575000	14	12/31/2009	Misc Oper TD	JE	130	KY UNMAPPED PCARD ACCRUAL 1209	-110.80
575000	14	12/31/2009	Misc Oper TD	JE	148	December 2009 Telecom Accrual	-27.56
575000	16	12/31/2009	Misc Oper AG	JE	160	Accr Inv Rec'd but not approv	-7,853.96
575000	14	12/31/2009	Misc Oper TD	JE	160	Accr Inv Rec'd but not approv	2,628.37
575000	16	12/31/2009	Misc Oper AG	JE	600	Accr for Goods/Ser Rec not inv	265.00
575000	13	12/31/2009	Misc Oper WT	JE	600	Accr for Goods/Ser Rec not inv	787.00
575000	16	12/31/2009	Misc Oper AG	CC	6655	DOLRTREE 327	40.39
575000	13	12/31/2009	Misc Oper WT	CC	6655	NATIONAL WORKWEAR INC	258.58
575000	14	12/31/2009	Misc Oper TD	CC	6655	OFFICEMAX CT IN	311.52
575000	16	12/31/2009	Misc Oper AG	CC	6664	FTD KREATIONS BY KAREN	74.20
575000	16	12/31/2009	Misc Oper AG	JN	30908155	BP	1,728.06
575000	14	12/31/2009	Misc Oper TD	ST	30909315	SABRIX VENDOR TAX COMPARE	.22
575000	14	12/31/2009	Misc Oper TD	ST	30909318	SABRIX NO TAX CHARGED ACR	13.42
575000	16	12/31/2009	Misc Oper AG	JN	30909862	BP reclass to 446008	2,137.39
575000	16	12/31/2009	Misc Oper AG	JN	30909882	BP reclass to 433126	98.28
575000	16	12/31/2009	Misc Oper AG	JE	30909944	BPCORR To correct BT PP W.O.	24.49
575000	13	12/31/2009	Misc Oper WT	JE	30910311	FASTR - ALLOCATION KY_ALLEXP2	-25.70
575000	16	12/31/2009	Misc Oper AG	PV	42404626	Right Management Consultants -	4,200.00
575000	13	12/31/2009	Misc Oper WT	PV	42405123	Contemporary Graphics Inc	53.13
575000	16	12/31/2009	Misc Oper AG	PV	42405248	Gannett Fleming Companies	1,890.90
575000	16	12/31/2009	Misc Oper AG	PV	42405251	Strand Associates Inc	1,125.00
575000	16	12/31/2009	Misc Oper AG	PV	42405257	Strand Associates Inc	893.00
575000	16	12/31/2009	Misc Oper AG	PV	42405261	Strand Associates Inc	1,808.25
575000	14	12/31/2009	Misc Oper TD	PV	42405692	Equipment Sales & Rental - PO/	932.80
575002	16	12/31/2009	Misc General Office	JE	130	KY UNMAPPED PCARD ACCRUAL 1209	656.88
575002	16	12/31/2009	Misc General Office	CC	6655	OFFICE MAX	176.02
575002	16	12/31/2009	Misc General Office	CC	6664	HERALD-LDR CIRCULATION	149.77
575030	16	12/31/2009	Advertising	CC	6655	AMERICAN WATERWORKS	498.00
575100	15	12/31/2009	Bank Service Charges CA	JE	140	Mellon Bank Fee Accrual	10,053.67
575100	15	12/31/2009	Bank Service Charges CA	JE	141	Checkfree Bank Fees Dec	106.66
575100	15	12/31/2009	Bank Service Charges CA	JE	121211	Recls Mellon Bank Fees to Corp	10,160.33
575200	15	12/31/2009	Collection Agencies CA	JE	160	Accr Inv Rec'd but not approv	1,748.69
575200	15	12/31/2009	Collection Agencies CA	JE	31220	To rec month-end GC Serv accr	4,617.82
575200	15	12/31/2009	Collection Agencies CA	JE	30910150	12/31/09 TWS activity upload	-78.26
575240	16	12/31/2009	Co Dues/Membership Deduct	JR	30059962	Amortize AWWA Research Fees	1,517.61
575242	16	12/31/2009	Co Dues Deduct AWWA	JR	30059969	AWWA Membership dues	614.83
575244	16	12/31/2009	Co Dues Deduct NAWC	JR	30059986	NAWC Membership Dues	3,141.70
575260	16	12/31/2009	Credit Line Fees	JR	30059966	JPMorgan Credit Line Fees	34.97
575260	16	12/31/2009	Credit Line Fees	PV	42405236	Sams Club	13.49
575261	AW46	12/31/2009	Credit Line Fees AW46	JE	125	Rec Mthly Activity pd by AWCC	8,650.50
575261	AW46	12/31/2009	Credit Line Fees AW46	JE	129	AWCC CL FEES ACCRUAL	3,833.23
575275	16	12/31/2009	Discounts Available	PK	62058366	USA Blue Book	-2.24

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
575275	16	12/31/2009	Discounts Available	PK	62058373	Powerseal Pipeline Products Co	-3.83
575275	16	12/31/2009	Discounts Available	PK	62058374	Mueller Co - ALL USE PO/REMIT	-32.34
575280	16	12/31/2009	Dues/Membership Deduct	JE	160	Accr Inv Rec'd but not approv	5,000.00
575280	16	12/31/2009	Dues/Membership Deduct	JE	600	Accr for Goods/Ser Rec not inv	230.00
575280	16	12/31/2009	Dues/Membership Deduct	CC	6664	AMERICAN WATERWORKS	2,105.00
575280	16	12/31/2009	Dues/Membership Deduct	JE	121213	Recls Amort for Calence	-4,098.12
575280	16	12/31/2009	Dues/Membership Deduct	JR	30059978	Commerce Lexington Member Dues	416.67
575280	16	12/31/2009	Dues/Membership Deduct	JR	30059980	Kentucky League of Cities	125.00
575280	16	12/31/2009	Dues/Membership Deduct	JR	30059981	Calence LLC	341.51
575320	16	12/31/2009	Electricity AG	JE	155	Power Accrual-Dec 09	-1,117.62
575320	13	12/31/2009	Electricity WT	JE	155	Power Accrual-Dec 09	-402.42
575320	14	12/31/2009	Electricity TD	JE	155	Power Accrual-Dec 09	-63.53
575340	16	12/31/2009	Employee Expenses AG	JE	130	KY UNMAPPED PCARD ACCRUAL 1209	-460.68
575340	16	12/31/2009	Employee Expenses AG	CC	6655	WINGATE INN VOORHEES	1,263.03
575340	16	12/31/2009	Employee Expenses AG	CC	6664	MARRIOTT 33738 CHICAGO	525.16
575340	16	12/31/2009	Employee Expenses AG	T3	35993	Actual Burden Journal Entries	17.00
575340	16	12/31/2009	Employee Expenses AG	JE	30909851	Reclass P-Card Err-12-09	57.09
575342	16	12/31/2009	Empl Exp Conf/Registration AG	CC	6655	KENTUCKY RURAL WATE	215.00
575350	16	12/31/2009	Meals Deduct	JE	130	KY UNMAPPED PCARD ACCRUAL 1209	-575.66
575350	16	12/31/2009	Meals Deduct	JE	600	Accr for Goods/Ser Rec not inv	139.13
575350	16	12/31/2009	Meals Deduct	CC	6655	QDOBA #03	851.45
575350	16	12/31/2009	Meals Deduct	CC	6664	MARRIOTT 33738 F&B	5.07
575350	16	12/31/2009	Meals Deduct	JE	30909469	Reclass P-Card Errors 12-09	889.13
575350	16	12/31/2009	Meals Deduct	JA	30910489	FASTR - ALLOC GAMTALLCO	-2,761.83
575350	16	12/31/2009	Meals Deduct	PV	42405236	Sams Club	55.26
575351	16	12/31/2009	Meals Non Deduct	JA	30910489	FASTR - ALLOC GAMTALLCO	2,761.83
575420	15	12/31/2009	Forms CA	JE	300	Accrue Dec 09 Regulus	-446.49
575480	14	12/31/2009	Heat - Oil/Gas TD	JE	155	Power Accrual-Dec 09	-194.86
575480	16	12/31/2009	Heat - Oil/Gas AG	JE	155	Power Accrual-Dec 09	719.49
575500	13	12/31/2009	Janitorial WT	JE	600	Accr for Goods/Ser Rec not inv	65.00
575500	14	12/31/2009	Janitorial TD	JE	600	Accr for Goods/Ser Rec not inv	400.00
575500	16	12/31/2009	Janitorial AG	JE	600	Accr for Goods/Ser Rec not inv	525.00
575545	13	12/31/2009	Lab Supplies WT	JE	130	KY UNMAPPED PCARD ACCRUAL 1209	525.77
575545	13	12/31/2009	Lab Supplies WT	CC	6655	VWR INTERNATIONAL INC	646.00
575545	13	12/31/2009	Lab Supplies WT	JE	121207	Siemens Inv Chg to Wrong Acct	-367.96
575545	13	12/31/2009	Lab Supplies WT	ST	30909318	SABRIX NO TAX CHARGED ACR	2.11
575545	13	12/31/2009	Lab Supplies WT	JE	30910311	FASTR - ALLOCATION KY_ALLEXP2	-107.43
575620	16	12/31/2009	Office & Admin Supplies AG	JE	130	KY UNMAPPED PCARD ACCRUAL 1209	-759.11
575620	14	12/31/2009	Office & Admin Supplies TD	JE	130	KY UNMAPPED PCARD ACCRUAL 1209	44.53
575620	15	12/31/2009	Office & Admin Supplies CA	JE	130	KY UNMAPPED PCARD ACCRUAL 1209	57.34
575620	13	12/31/2009	Office & Admin Supplies WT	JE	130	KY UNMAPPED PCARD ACCRUAL 1209	137.72
575620	14	12/31/2009	Office & Admin Supplies TD	CC	6655	OFFICEMAX CT IN	161.29
575620	13	12/31/2009	Office & Admin Supplies WT	CC	6655	OFFICEMAX CT IN	393.32
575620	16	12/31/2009	Office & Admin Supplies AG	CC	6655	OFFICEMAX CT IN	926.61
575620	16	12/31/2009	Office & Admin Supplies AG	CC	6664	OFFICEMAX CT IN	168.16
575620	16	12/31/2009	Office & Admin Supplies AG	PV	42405188	United Parcel Service	506.71
575620	16	12/31/2009	Office & Admin Supplies AG	PV	42405269	Contemporary Graphics Inc	531.91
575620	16	12/31/2009	Office & Admin Supplies AG	PV	42405276	United Parcel Service	301.01
575620	16	12/31/2009	Office & Admin Supplies AG	PV	42405398	United Parcel Service	340.09
575625	16	12/31/2009	Overnight Shipping AG	PV	42405128	United Parcel Service	13.32
575660	15	12/31/2009	Postage CA	JE	125	Rec Mthly Activity pd by AWCC	48,152.09
575660	16	12/31/2009	Postage AG	CC	6655	THE MAILROOM	23.54
575711	16	12/31/2009	Add'l Security Costs AG	JE	600	Accr for Goods/Ser Rec not inv	-2,665.26
575711	16	12/31/2009	Add'l Security Costs AG	PV	42405193	Murray Guard Inc-PO/REMIT	715.20
575711	16	12/31/2009	Add'l Security Costs AG	PV	42405200	Murray Guard Inc-PO/REMIT	2,668.64
575711	16	12/31/2009	Add'l Security Costs AG	PV	42405215	Murray Guard Inc-PO/REMIT	175.20
575711	16	12/31/2009	Add'l Security Costs AG	PV	42405221	Murray Guard Inc-PO/REMIT	2,668.64
575715	16	12/31/2009	Software Licenses & Support	JR	348	Amort RIA Insource CIS License	284.82
575715	16	12/31/2009	Software Licenses & Support	JR	30059963	Vesry Pro Expert Maint Program	522.08
575715	16	12/31/2009	Software Licenses & Support	JR	30059970	Amortize global support iconic	405.58
575715	16	12/31/2009	Software Licenses & Support	JR	30059983	Amortize Industrial Defender	113.21
575740	15	12/31/2009	Telephone CA	JE	148	December 2009 Telecom Accrual	-739.73
575740	16	12/31/2009	Telephone AG	JE	148	December 2009 Telecom Accrual	-97.33
575740	14	12/31/2009	Telephone TD	JE	148	December 2009 Telecom Accrual	14.19
575740	15	12/31/2009	Telephone CA	TC	30909258	Windstream	49.41
575740	15	12/31/2009	Telephone CA	TC	30909292	AT&T	1,982.49
575740	16	12/31/2009	Telephone AG	PV	42405174	Windstream	42.04
575741	13	12/31/2009	Cell Phone WT	JE	148	December 2009 Telecom Accrual	-6.86
575741	16	12/31/2009	Cell Phone AG	JE	148	December 2009 Telecom Accrual	-6.34
575741	14	12/31/2009	Cell Phone TD	JE	148	December 2009 Telecom Accrual	82.08
575780	14	12/31/2009	Trash Removal TD	PV	42405142	Allied Waste Services #993	167.53
575780	11	12/31/2009	Trash Removal SS	PV	42405488	Allied Waste Services #993	77.61
575780	14	12/31/2009	Trash Removal TD	PV	42405488	Allied Waste Services #993	77.61
575790	16	12/31/2009	Trustee Fees AG	JR	30059992	Amortize Bank of NY BD 1200027	333.33
575790	16	12/31/2009	Trustee Fees AG	JR	30059993	Amortize Bank of NY BD 1200028	333.33
575820	13	12/31/2009	Uniforms WT	JE	130	KY UNMAPPED PCARD ACCRUAL 1209	136.56
575820	14	12/31/2009	Uniforms TD	JE	130	KY UNMAPPED PCARD ACCRUAL 1209	157.66
575820	13	12/31/2009	Uniforms WT	CC	6655	NATIONAL WORKWEAR INC	511.75
575820	14	12/31/2009	Uniforms TD	CC	6655	UFIRST LAUNDRY SVCS	674.44
575820	14	12/31/2009	Uniforms TD	CC	6673	UFIRST LAUNDRY SVCS	259.68
575998	16	12/31/2009	PCard Undistributed	JE	130	KY UNMAPPED PCARD ACCRUAL 1209	1,215.02
575998	16	12/31/2009	PCard Undistributed	CC	6655	NAPA AUTO PARTS	875.80
575998	16	12/31/2009	PCard Undistributed	JE	30909851	Reclass P-Card Err-12-09	-875.80
620000	21	12/31/2009	Mat and Sup Maint SS	JE	130	KY UNMAPPED PCARD ACCRUAL 1209	-1,632.38

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
620000	24	12/31/2009	Mat and Sup Maint TD	JE	130	KY UNMAPPED PCARD ACCRUAL 1209	17.36
620000	23	12/31/2009	Mat and Sup Maint WT	JE	130	KY UNMAPPED PCARD ACCRUAL 1209	3,372.36
620000	24	12/31/2009	Mat and Sup Maint TD	JE	600	Accr for Goods/Ser Rec not inv	-869.00
620000	21	12/31/2009	Mat and Sup Maint SS	JE	600	Accr for Goods/Ser Rec not inv	-580.00
620000	24	12/31/2009	Mat and Sup Maint TD	CC	6655	TRIPLE A FASTENER CO	95.40
620000	21	12/31/2009	Mat and Sup Maint SS	CC	6655	MINCH HARDWARE APPLIANCE	1,704.12
620000	23	12/31/2009	Mat and Sup Maint WT	CC	6655	PNEU-DRAULICS	3,055.92
620000	26	12/31/2009	Mat and Sup Maint AG	JR	30009705	Amort Microsoft License & Main	2,485.83
620000	24	12/31/2009	Mat and Sup Maint TD	JE	30909133	BP non stock material to MJ	-7.01
620000	24	12/31/2009	Mat and Sup Maint TD	JE	30909135	BP non stock material to MJ	-30.92
620000	24	12/31/2009	Mat and Sup Maint TD	JE	30909140	BP non stock material to MJ	-48.60
620000	24	12/31/2009	Mat and Sup Maint TD	JE	30909144	BP non stock material to MJ	-125.26
620000	21	12/31/2009	Mat and Sup Maint SS	ST	30909318	SABRIX NO TAX CHARGED ACR	2,249.29
620000	24	12/31/2009	Mat and Sup Maint TD	JE	30909801	BP non stock material to MJ	-144.81
620000	24	12/31/2009	Mat and Sup Maint TD	JE	30909807	BP non stock material to MJ	-8.16
620000	24	12/31/2009	Mat and Sup Maint TD	PV	42405408	Lexington Quarry Co	526.15
620000	24	12/31/2009	Mat and Sup Maint TD	PV	42405457	Mago Construction Company LLC	567.13
620000	24	12/31/2009	Mat and Sup Maint TD	PV	42405468	Mago Construction Company LLC	1,484.73
620000	24	12/31/2009	Mat and Sup Maint TD	PV	42405475	Lexington Quarry Co	448.20
620000	24	12/31/2009	Mat and Sup Maint TD	PV	42405505	Mago Construction Company LLC	700.02
620000	24	12/31/2009	Mat and Sup Maint TD	PV	42405539	Lexington Quarry Co	448.10
635000	26	12/31/2009	Contr Svc-Other Maint AG	JE	130	KY UNMAPPED PCARD ACCRUAL 1209	164.08
635000	26	12/31/2009	Contr Svc-Other Maint AG	CC	6655	UFIRST LAUNDRY SVCS	82.04
675000	24	12/31/2009	Misc Maint TD	JE	130	KY UNMAPPED PCARD ACCRUAL 1209	119.57
675000	23	12/31/2009	Misc Maint WT	CC	6655	FERGUSON ENTERPRISES	29.99
675000	24	12/31/2009	Misc Maint TD	CC	6655	SCOTT GROSS COMPANY-NEWTOW	87.19
675000	26	12/31/2009	Misc Maint AG	JE	121213	Recls Amort for Calence	4,098.12
675000	26	12/31/2009	Misc Maint AG	JR	30059974	Amortize ECIS Extended Support	3,580.00
675000	24	12/31/2009	Misc Maint TD	PV	42405485	Saf ti co Inc - PO/REMIT	93.28
675000	24	12/31/2009	Misc Maint TD	PV	42405493	Signal Boards Inc - REMIT	47.70
675000	24	12/31/2009	Misc Maint TD	PV	42405503	Saf ti co Inc - PO/REMIT	159.00
675000	24	12/31/2009	Misc Maint TD	PV	42405513	Saf ti co Inc - PO/REMIT	131.44
675000	24	12/31/2009	Misc Maint TD	PV	42405533	Saf ti co Inc - PO/REMIT	127.20
675000	24	12/31/2009	Misc Maint TD	PV	42405610	E H Wachs Co	135.81
675000	24	12/31/2009	Misc Maint TD	PV	42405638	Commonwealth Communications Sy	50.00
675000	24	12/31/2009	Misc Maint TD	PV	42405643	Commonwealth Communications Sy	50.00
675000	24	12/31/2009	Misc Maint TD	PV	42405647	Commonwealth Communications Sy	50.00
675000	24	12/31/2009	Misc Maint TD	PV	42405650	Commonwealth Communications Sy	50.00
675000	24	12/31/2009	Misc Maint TD	PV	42405653	Commonwealth Communications Sy	50.00
675000	24	12/31/2009	Misc Maint TD	PV	42405656	Commonwealth Communications Sy	50.00
675000	24	12/31/2009	Misc Maint TD	PV	42405666	Commonwealth Communications Sy	50.00
675000	24	12/31/2009	Misc Maint TD	PV	42405672	Commonwealth Communications Sy	50.00
675000	24	12/31/2009	Misc Maint TD	PV	42405680	Commonwealth Communications Sy	50.00
675000	24	12/31/2009	Misc Maint TD	PV	42405684	Commonwealth Communications Sy	50.00
675050	23	12/31/2009	Amort Def Maint WT	JR	30009642	amtz m959	137.65
675050	23	12/31/2009	Amort Def Maint WT	JR	30009644	amtz m965	685.80
675050	23	12/31/2009	Amort Def Maint WT	JR	30009649	amtz m1039	1,281.93
675050	23	12/31/2009	Amort Def Maint WT	JR	30009653	amtz hydro #8	1,131.92
675050	23	12/31/2009	Amort Def Maint WT	JR	30009657	amtz prog maint	1,076.39
675050	24	12/31/2009	Amort Def Maint TD	JR	30009659	amort M1061 Hume Rd Tank	2,149.90
675050	23	12/31/2009	Amort Def Maint WT	JR	30009660	AMTZ HYDROTR #3	1,000.67
675050	23	12/31/2009	Amort Def Maint WT	JR	30009670	M1011 AMTZ HYDROTREATER #5	1,004.87
675050	24	12/31/2009	Amort Def Maint TD	JR	30009688	Paint Hydrotreater #1	1,469.26
675050	24	12/31/2009	Amort Def Maint TD	JR	30009689	Paint Hydrotreater #2	1,800.99
675050	24	12/31/2009	Amort Def Maint TD	JR	30009691	Repair Cox Street Tank	416.66
675050	24	12/31/2009	Amort Def Maint TD	JR	30009697	Amtz York Street Tank M1104	276.13
675050	23	12/31/2009	Amort Def Maint WT	JR	30009753	M1038 Paint Hydro Treater	1,244.41
675050	23	12/31/2009	Amort Def Maint WT	JR	30059958	Amortize Programmed Maint	1,530.40
675050	24	12/31/2009	Amort Def Maint TD	JR	30059988	Amortize Programmed Maint	7,172.91
675050	23	12/31/2009	Amort Def Maint WT	JR	30059989	Amortize Programmed Maint	2,858.27
675110	26	12/31/2009	Maint Exp ARO/Net Neg Sal AG	DP	30907697	Monthly Depreciation Expense	129,783.54
675650	24	12/31/2009	Paving/Backfill TD	JE	160	Accr Inv Rec'd but not approv	4,274.65
675650	24	12/31/2009	Paving/Backfill TD	JE	121206	Monthly Paving and Sod Dec 09	41,670.63
675650	24	12/31/2009	Paving/Backfill TD	JE	121215	Rev Paving Exp accr in Work Ba	-17,123.50
675650	24	12/31/2009	Paving/Backfill TD	PV	42405600	HG Wilson & Sons Contractors I	1,174.80
680110		12/31/2009	Depr Exp-General	DP	30907697	Monthly Depreciation Expense	623,452.30
680120		12/31/2009	Depr Exp-Amort CIAC Tax	DP	30907697	Monthly Depreciation Expense	-23,559.44
680125		12/31/2009	Depr Exp-Amort CIAC Non Tax	DP	30907697	Monthly Depreciation Expense	-94,814.39
680300		12/31/2009	Amortization of UPAA	JU	907	Amort Tri Village/Elk Lake	697.33
680300		12/31/2009	Amortization of UPAA	JU	30009706	Amtz of Util Plant Acquis Adj	16.06
680300		12/31/2009	Amortization of UPAA	JU	30022689	Amort UPAA Boonesboro	1,087.57
680540		12/31/2009	Amort-Reg Asset AFUDC	JU	30092822	AMORTIZE AFUDC EQUITY	6,332.12
680600		12/31/2009	Amort-Prop Losses	JR	156	Amort source of supply project	4,756.67
680600		12/31/2009	Amort-Prop Losses	JR	30009687	Bluegrass Water Project	29,592.34
680620		12/31/2009	Amort-Reg Asset	JU	30092823	UPA AMORTIZATION REG ASSET	575.00
685100		12/31/2009	Utility Reg Assessment Fee	JH	4	Amortize KY Prepaid PSC Fees	7,700.97
685200		12/31/2009	Property Taxes	JH	6	Accrue KY Property Tax	229,073.01
685320		12/31/2009	FUTA	T3	35993	Actual Burden Journal Entries	27.69
685325		12/31/2009	FICA	T3	35993	Actual Burden Journal Entries	19,888.56
685325		12/31/2009	FICA	JE	30910178	December 2009 FICA Accrual	27,213.26
685325		12/31/2009	FICA	JE	30910311	FASTR - ALLOCATION KY_ALLEXP2	-45.84
685350		12/31/2009	SUTA	T3	35993	Actual Burden Journal Entries	48.46
685440		12/31/2009	Gross Receipts Tax	JE	121217	Liab Adj for 2009 Gross Receip	57,549.00
690110		12/31/2009	FIT-Current	JE	121220	Rev Pre Stock Adj booked in Q1	254,634.00



ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
690110		12/31/2009	FIT-Current	JE	30911384	Income Tax Provision	310,036.45
690120	2	12/31/2009	FIT-PrYr Adj Over Accr	JE	2053	2008 SUDS REVERSAL	-48,163.00
690120	2	12/31/2009	FIT-PrYr Adj Over Accr	JE	30911367	2008 TBBS Adjstmnts frm Tax	-1,251,224.00
690210		12/31/2009	SIT-Current	JE	121220	Rev Pre Stock Adj booked in Q1	46,438.00
690210		12/31/2009	SIT-Current	JE	30911384	Income Tax Provision	67,747.44
690220	2	12/31/2009	SIT-PrYr Adj Over Accr	JE	2053	2008 SUDS REVERSAL	-39,665.00
690220	2	12/31/2009	SIT-PrYr Adj Over Accr	JE	30911367	2008 TBBS Adjstmnts frm Tax	585,934.00
690620	2	12/31/2009	Def FIT-PY Adj Liab	JE	30911367	2008 TBBS Adjstmnts frm Tax	1,218,378.00
690630	2	12/31/2009	Def FIT-Reg Liab	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-12,287.74
690630	1	12/31/2009	Def FIT-Reg Asset	JT	30092822	CY2 Rec Amor Reg Asset/Lia	30,852.12
690650	2	12/31/2009	Def FIT-Other Liab	JE	30911384	Income Tax Provision	-46,192.56
690720	2	12/31/2009	Def SIT-PY Adj Liab	JE	30911367	2008 TBBS Adjstmnts frm Tax	-492,087.00
690730	2	12/31/2009	Def SIT-Reg Liab	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-5,246.50
690730	1	12/31/2009	Def SIT-Reg Asset	JT	30092822	CY2 Rec Amor Reg Asset/Lia	5,626.88
690750	2	12/31/2009	Def SIT-Other Liab	JE	30911384	Income Tax Provision	-19,629.99
695220		12/31/2009	ITC Restored - 3%	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-637.67
695230		12/31/2009	ITC Restored - 4%	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-525.42
695240		12/31/2009	ITC Restored - 10%	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-5,903.33
705100		12/31/2009	AFUDC - Equity	F6	30910290	AFUDC Equity	-198,970.84
715111		12/31/2009	M&J Revenues-Outside	RI	10122806	Russ Dunn Real Estate	363.64
715111		12/31/2009	M&J Revenues-Outside	RI	10124693	Stanley Pipeline Inc	1,270.19
715111		12/31/2009	M&J Revenues-Outside	RI	10124700	Stanley Pipeline Inc	797.53
715111		12/31/2009	M&J Revenues-Outside	RI	10124744	Service Now	341.32
715111		12/31/2009	M&J Revenues-Outside	RI	10124749	Little Joes Mobile Home Park	262.84
715111		12/31/2009	M&J Revenues-Outside	RI	10124755	Melvin Weber Excavating	480.30
715111		12/31/2009	M&J Revenues-Outside	RI	10124770	Stanley Pipeline Inc	187.57
715111		12/31/2009	M&J Revenues-Outside	RI	10126307	Meade Concrete Products	1,079.97
715111		12/31/2009	M&J Revenues-Outside	RI	10126309	Deaton Company	386.11
715111		12/31/2009	M&J Revenues-Outside	RI	10126310	Lopez, Alphonso Morales	996.79
715111		12/31/2009	M&J Revenues-Outside	RI	10126624	Ellis, Calvin	482.71
715111		12/31/2009	M&J Revenues-Outside	RI	10138982	Mid American Apartments	-257.63
715111		12/31/2009	M&J Revenues-Outside	RI	10138983	TFH LLC	-151.63
715111		12/31/2009	M&J Revenues-Outside	RI	10138984	ATS Construction	-91.61
715111		12/31/2009	M&J Revenues-Outside	RI	10138985	Scotts Plumbing	-378.61
715111		12/31/2009	M&J Revenues-Outside	RI	10138986	Stanley Pipeline Inc	-149.79
715111		12/31/2009	M&J Revenues-Outside	RI	10138987	Neptune Equipment Company-AP/P	-253.62
715111		12/31/2009	M&J Revenues-Outside	RI	10138988	Stanley Pipeline Inc	-320.65
715111		12/31/2009	M&J Revenues-Outside	RI	10138989	Lewis, William	-322.09
715111		12/31/2009	M&J Revenues-Outside	JE	30908278	BP Rcls to Correct WO	-1,493.00
716121		12/31/2009	M&J Expenses-Outside	JE	130	KY UNMAPPED PCARD ACCRUAL 1209	2,150.60
716121		12/31/2009	M&J Expenses-Outside	RM	1757	TR Stumbo	202.19
716121		12/31/2009	M&J Expenses-Outside	CC	6655	POLICE REPORTS US	53.20
716121		12/31/2009	M&J Expenses-Outside	T2	35992	Payroll Labor Distribution	2,364.13
716121		12/31/2009	M&J Expenses-Outside	T3	35993	Actual Burden Journal Entries	1,363.06
716121		12/31/2009	M&J Expenses-Outside	JE	121206	Monthly Paving and Sod Dec 09	3,934.44
716121		12/31/2009	M&J Expenses-Outside	JE	30909133	JE30909133 non stock material to MJ	7.01
716121		12/31/2009	M&J Expenses-Outside	JE	30909135	JE30909135 non stock material to MJ	30.92
716121		12/31/2009	M&J Expenses-Outside	JE	30909140	JE30909140 non stock material to MJ	48.60
716121		12/31/2009	M&J Expenses-Outside	JE	30909144	JE30909144 non stock material to MJ	125.26
716121		12/31/2009	M&J Expenses-Outside	JN	30909429	BPCORR PCARD CHARGES MISCODED	85.59
716121		12/31/2009	M&J Expenses-Outside	JE	30909801	BP non stock material to MJ	144.81
716121		12/31/2009	M&J Expenses-Outside	JE	30909807	BP non stock material to MJ	8.16
716121		12/31/2009	M&J Expenses-Outside	PV	42405429	Saf ti co Inc - PO/REMIT	100.70
716121		12/31/2009	M&J Expenses-Outside	PV	42405440	Saf ti co Inc - PO/REMIT	107.06
716121		12/31/2009	M&J Expenses-Outside	PV	42405494	Saf ti co Inc - PO/REMIT	79.50
716121		12/31/2009	M&J Expenses-Outside	PV	42405600	HG Wilson & Sons Contractors I	3,590.40
716122		12/31/2009	M&J Expenses-Inside	JE	30910311	FASTR - ALLOCATION KY_ALLEXP2	3,143.72
755100		12/31/2009	Amort UPAA	JU	908	Amortize Owenton Acquisition	-35.38
755201		12/31/2009	Amort PS Exp w/ mandatory	JR	1005	AMORT PREFERRED STOCK EXP	64.24
760200		12/31/2009	Other Income Deductions	JE	160	Accr Inv Rec'd but not approv	122,215.25
780100		12/31/2009	SIT-Other Inc & Ded Curr	JE	30911384	Income Tax Provision	-15,354.18
790100		12/31/2009	FIT-Oth Inc & Ded-curr	JE	30911384	Income Tax Provision	-84,192.09
810100		12/31/2009	Int LTD-Outside Reg	JE	103	INTEREST ACCRUALS ALL SUBS	-420,437.50
810100		12/31/2009	Int LTD-Outside Reg	JE	105	LTD PAYMENTS INT & PRINC	558,150.00
810100		12/31/2009	Int LTD-Outside Reg	JR	30059977	Amortize Gain on Loan Payoff	-10,875.79
810400 AW46		12/31/2009	Int LTD-Inside AW46	JE	103	INTEREST ACCRUALS ALL SUBS	-593,070.84
810400 AW46		12/31/2009	Int LTD-Inside AW46	JE	105	LTD PAYMENTS INT & PRINC	1,245,072.92
810400 AW46		12/31/2009	Int LTD-Inside AW46	JE	121209	Recl Int Exp for BD120027 to W	-236,406.25
810400 AW46		12/31/2009	Int LTD-Inside AW46	JE	121210	Recl Inter Exp for BD120028	-121,875.00
820100		12/31/2009	Amort Debt Disc & Exp	JR	1003	Amortize Debt Expense-OUTSIDE	665.38
820110 AW46		12/31/2009	Amort DExp Inside AW46	JR	1007	Amortize debt Exp Inside	6,666.70
820110 AW46		12/31/2009	Amort DExp Inside AW46	JR	1008	Amortize debt Exp Inside	1,699.18
820110 AW46		12/31/2009	Amort DExp Inside AW46	JR	1009	Amortize debt Exp Inside	1,054.93
820110 AW46		12/31/2009	Amort DExp Inside AW46	JE	121219	True Up Amort	357.95
830100 AW46		12/31/2009	Interest STD Inside	JE	125	Rec Mthly Activity pd by AWCC	8,405.65
850000		12/31/2009	AFUDC Debt	F0	30910289	AFUDC Debt	-99,401.54
860040		12/31/2009	Div Dec PS-Out w/ mand	JE	103	INTEREST ACCRUALS ALL SUBS	-63,525.00
860040		12/31/2009	Div Dec PS-Out w/ mand	JE	105	LTD PAYMENTS INT & PRINC	95,287.50
860100		12/31/2009	Div Dec Pref Stk-Outside	JE	103	INTEREST ACCRUALS ALL SUBS	6,510.50
860220 AW02		12/31/2009	Div Decl Com Stk In-AW02	DT	120	Q4 INSIDE IC DIVIDENDS	2,899,673.35
860220 AW02		12/31/2009	Div Decl Com Stk In-AW02	JE	121212	Accrue Common Dividends Dec 09	2,006,260.48
401120		1/1/2010	Res Sales Unbilled	JE	30909392	UNBILLED REVENUE	1,707,784.32
401220		1/1/2010	Com Sales Unbilled	JE	30909392	UNBILLED REVENUE	1,004,971.74
401320		1/1/2010	Ind Sales Unbilled	JE	30909392	UNBILLED REVENUE	119,053.76

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
401460		1/1/2010	Priv Fire Unbilled	JE	121205	Reverse Unbilled Private Fire	-1,718.67
401460		1/1/2010	Priv Fire Unbilled	JE	30909392	UNBILLED REVENUE	1,718.67
401520		1/1/2010	Pub Auth Unbilled	JE	30909392	UNBILLED REVENUE	296,329.72
401620		1/1/2010	Sales for Resale Unbilled	JE	30909392	UNBILLED REVENUE	102,532.25
403102		1/1/2010	Oth Rev-Rents Water Property	JE	121214	Accr MI for T-Mobile Ant Lease	2,665.62
403102		1/1/2010	Oth Rev-Rents Water Property	RR	10137897	Mconathy, William - Remit	-95.00
403102		1/1/2010	Oth Rev-Rents Water Property	RR	10138300	Sprint/Nextel	-2,000.00
403102		1/1/2010	Oth Rev-Rents Water Property	RR	10138397	Cingular Wireless	-2,546.99
403102		1/1/2010	Oth Rev-Rents Water Property	RR	10139753	T Mobile USA	-2,665.62
501200	16	1/1/2010	Labor Oper AG	JE	30908939	Payroll Accrual December 2009	-90,024.00
501200	14	1/1/2010	Labor Oper TD	JE	30908939	Payroll Accrual December 2009	-3,630.00
501200	1405	1/1/2010	Labor Oper TD Super/Eng	JE	30908939	Payroll Accrual December 2009	-3,630.00
501200	1305	1/1/2010	Labor Oper WT Super/Eng	JE	30908939	Payroll Accrual December 2009	-2,904.00
504100	16	1/1/2010	Group Ins Oper AG	RR	10137817	Brown, Barbara K.	-50.00
504100	16	1/1/2010	Group Ins Oper AG	RR	10138354	Stokley, Susie	-161.34
504100	16	1/1/2010	Group Ins Oper AG	RR	10138395	Gooch, Wilma J.	-428.00
504100	16	1/1/2010	Group Ins Oper AG	RR	10138419	Bailey, Dorothy - Remit	-428.00
504100	16	1/1/2010	Group Ins Oper AG	RR	10138420	Allen, Evuonna L.	-428.00
504100	16	1/1/2010	Group Ins Oper AG	RR	10138501	Mays, Eric A.	-150.08
504100	16	1/1/2010	Group Ins Oper AG	RR	10138960	Archer, Anthony	-184.80
504660	16	1/1/2010	Tuition Aid AG	RI	10138123	KCTCS-PO/REMIT	-363.00
507100	16	1/1/2010	401k Oper AG	JE	30909416	401(K) Co Match Accr Dec 2009	-2,173.69
508101	16	1/1/2010	DCP Oper AG	JE	30909014	DCP Accrual for Dec 2009	-2,108.60
535000	15	1/1/2010	Contr Svc-Other Oper CA	JE	30908102	Accrue Tact Serv Qual survey	-4,277.20
535000	15	1/1/2010	Contr Svc-Other Oper CA	JE	30910267	Acc RKM Cust Satis Survey	-5,679.63
535001	14	1/1/2010	Contr Svc-Temp Empl Oper TD	JE	160	Accr Inv Rec'd but not approv	-418.42
550000	16	1/1/2010	Trans Oper AG	JE	160	Accr Inv Rec'd but not approv	-1,014.84
550000	16	1/1/2010	Trans Oper AG	JE	600	Accr for Goods/Ser Rec not inv	-530.00
575000	12	1/1/2010	Misc Oper P	JE	130	KY UNMAPPED PCARD ACCRUAL 1209	-40.31
575000	14	1/1/2010	Misc Oper TD	JE	160	Accr Inv Rec'd but not approv	-2,628.37
575000	13	1/1/2010	Misc Oper WT	JE	600	Accr for Goods/Ser Rec not inv	-787.00
575000	16	1/1/2010	Misc Oper AG	JE	600	Accr for Goods/Ser Rec not inv	-265.00
575000	13	1/1/2010	Misc Oper WT	ST	30909667	SABRIX NO TAX CHARGED ACR	3.19
575002	16	1/1/2010	Misc General Office	JE	130	KY UNMAPPED PCARD ACCRUAL 1209	-656.88
575200	15	1/1/2010	Collection Agencies CA	JE	31220	To rec month-end GC Serv accr	-4,617.82
575280	16	1/1/2010	Dues/Membership Deduct	JE	160	Accr Inv Rec'd but not approv	-5,000.00
575280	16	1/1/2010	Dues/Membership Deduct	JE	600	Accr for Goods/Ser Rec not inv	-230.00
575350	16	1/1/2010	Meals Deduct	JE	600	Accr for Goods/Ser Rec not inv	-139.13
575500	16	1/1/2010	Janitorial AG	JE	600	Accr for Goods/Ser Rec not inv	-1,450.00
575620	13	1/1/2010	Office & Admin Supplies WT	JE	130	KY UNMAPPED PCARD ACCRUAL 1209	-137.72
575620	16	1/1/2010	Office & Admin Supplies AG	ST	30909667	SABRIX NO TAX CHARGED ACR	31.91
575820	13	1/1/2010	Uniforms WT	JE	130	KY UNMAPPED PCARD ACCRUAL 1209	-309.65
620000	24	1/1/2010	Mat and Sup Maint TD	JE	130	KY UNMAPPED PCARD ACCRUAL 1209	-17.36
620000	24	1/1/2010	Mat and Sup Maint TD	JE	600	Accr for Goods/Ser Rec not inv	-631.00
620000	24	1/1/2010	Mat and Sup Maint TD	ST	30909667	SABRIX NO TAX CHARGED ACR	192.00
635000	26	1/1/2010	Contr Svc-Other Maint AG	JE	130	KY UNMAPPED PCARD ACCRUAL 1209	-164.08
675000	24	1/1/2010	Misc Maint TD	JE	130	KY UNMAPPED PCARD ACCRUAL 1209	-119.57
675000	24	1/1/2010	Misc Maint TD	ST	30909667	SABRIX NO TAX CHARGED ACR	30.00
675650	24	1/1/2010	Paving/Backfill TD	JE	121206	Monthly Paving and Sod Dec 09	-41,670.63
675650	24	1/1/2010	Paving/Backfill TD	JE	121215	Rev Paving Exp accr in Work Ba	17,123.50
685325		1/1/2010	FICA	JE	30910178	December 2009 FICA Accrual	-27,213.26
715111		1/1/2010	M&J Revenues-Outside	RR	10137916	Bluegrass Station Division-Rem	-8,784.17
715111		1/1/2010	M&J Revenues-Outside	RR	10138087	Mr Barker	-150.00
716121		1/1/2010	M&J Expenses-Outside	JE	130	KY UNMAPPED PCARD ACCRUAL 1209	-2,150.60
716121		1/1/2010	M&J Expenses-Outside	JE	121206	Monthly Paving and Sod Dec 09	-3,934.44
860220	AW02	1/1/2010	Div Decl Com Stk In-AW02	JE	121212	Accrue Common Dividends Dec 09	-2,006,260.48
575500	16	1/2/2010	Janitorial AG	PR	42405945	Hales Cleaning Service - ACH	5,633.33
401110		1/4/2010	Res Sales Billed	JE	30910035	KY CIS POST GL BATCH	-246,738.11
401210		1/4/2010	Com Sales Billed	JE	30910035	KY CIS POST GL BATCH	-79,738.01
401510		1/4/2010	Pub Auth Billed	JE	30910035	KY CIS POST GL BATCH	-5,462.68
403104		1/4/2010	Oth Rev-NSF Check Charge	JE	30910035	KY CIS POST GL BATCH	-192.00
403105		1/4/2010	Oth Rev-App/Initiate Serv Fee	JE	30910035	KY CIS POST GL BATCH	-78.00
403107		1/4/2010	Oth Rev-Reconnection Charges	JE	30910035	KY CIS POST GL BATCH	-3,536.00
504660	16	1/4/2010	Tuition Aid AG	PS	42406627	Sullivan University	3,330.00
504660	16	1/4/2010	Tuition Aid AG	PS	42406628	Sullivan University	1,090.00
504660	16	1/4/2010	Tuition Aid AG	PS	42406629	Midway College-PO/REMIT	2,400.00
515100	12	1/4/2010	Purch Power P	EE	4034212	KU	1,534.15
515100	14	1/4/2010	Purch Power TD	EE	4034215	KU	89.89
515100	14	1/4/2010	Purch Power TD	EE	4034217	KU	12.23
520100	14	1/4/2010	M & S Oper TD	EE	4034215	KU	10.00
520100	14	1/4/2010	M & S Oper TD	PV	42406292	CI Thornburg Co Inc	152.64
520100	16	1/4/2010	M & S Oper AG	PV	42406304	Vital Records Control	869.32
535000	16	1/4/2010	Contr Svc-Other Oper AG	PV	42406311	Dixon Electric Inc-PO/REMIT	96.00
535001	14	1/4/2010	Contr Svc-Temp Empl Oper TD	PV	42406579	Volt Services Group	276.16
535001	13	1/4/2010	Contr Svc-Temp Empl Oper WT	PV	42406579	Volt Services Group	979.15
535001	14	1/4/2010	Contr Svc-Temp Empl Oper TD	PV	42406584	Volt Services Group	142.26
535001	13	1/4/2010	Contr Svc-Temp Empl Oper WT	PV	42406584	Volt Services Group	928.94
541400	16	1/4/2010	Rents-Equipment Oper AG	PV	42397403	CIT Technology Financial Servi	-103.73
550000	16	1/4/2010	Trans Oper AG	PV	42406315	Bridgestone Americas Inc	540.70
550000	16	1/4/2010	Trans Oper AG	PV	42406318	Bridgestone Americas Inc	1,014.84
570100	15	1/4/2010	Uncollectible Accounts	JE	30910035	KY CIS POST GL BATCH	-657.04
575000	14	1/4/2010	Misc Oper TD	PV	42406289	CI Thornburg Co Inc	1,301.25
575000	14	1/4/2010	Misc Oper TD	PV	42406301	United Rentals (GA) - REMIT	1,327.12
575200	15	1/4/2010	Collection Agencies CA	PV	42406331	Penn Credit Corp	407.39

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
575275	16	1/4/2010	Discounts Available	PK	62058404	Mueller Co - ALL USE PO/REMIT	-4.20
575275	16	1/4/2010	Discounts Available	PK	62058420	Ferguson SAC - ALL USE REMIT	-26.88
575320	14	1/4/2010	Electricity TD	EE	4037380	OWEN ELECTRIC COOP INC	8.22
620000	21	1/4/2010	Mat and Sup Maint SS	PV	42406586	Crush Bearings & Drives-PO/REM	300.11
675650	24	1/4/2010	Paving/Backfill TD	PV	42406567	HG Wilson & Sons Contractors I	4,527.40
401110		1/5/2010	Res Sales Billed	JE	30910271	KY CIS POST GL BATCH	-132,210.64
401210		1/5/2010	Com Sales Billed	JE	30910271	KY CIS POST GL BATCH	-151,012.25
401510		1/5/2010	Pub Auth Billed	JE	30910271	KY CIS POST GL BATCH	-4,277.11
403104		1/5/2010	Oth Rev-NSF Check Charge	JE	30910271	KY CIS POST GL BATCH	-228.00
403105		1/5/2010	Oth Rev-App/Initiate Serv Fee	JE	30910271	KY CIS POST GL BATCH	-5,902.00
403107		1/5/2010	Oth Rev-Reconnection Charges	JE	30910271	KY CIS POST GL BATCH	-3,354.00
515100	14	1/5/2010	Purch Power TD	EE	4039525	OWEN ELECTRIC COOP INC	75.77
541400	16	1/5/2010	Rents-Equipment Oper AG	ST	30909973	SABRIX NO TAX CHARGED ACR	-6.22
550000	16	1/5/2010	Trans Oper AG	ST	30909976	SABRIX VENDOR TAX COMPARE	10.68
570100	15	1/5/2010	Uncollectible Accounts	JE	30910271	KY CIS POST GL BATCH	-96.34
575270	16	1/5/2010	Directors Fees	PS	42407720	Freibert, Patricia Anne	2,000.00
575270	16	1/5/2010	Directors Fees	PS	42407721	Sisson, William G	2,000.00
575270	16	1/5/2010	Directors Fees	PS	42407722	Martin, Wayne M	2,000.00
575620	13	1/5/2010	Office & Admin Supplies WT	PV	42407797	Contemporary Graphics Inc	53.13
715111		1/5/2010	M&J Revenues-Outside	RI	10139048	Dixon Electric Inc-PO/REMIT	-563.02
760200		1/5/2010	Other Income Deductions	PV	42407798	Creative Co Op LLC	1,500.00
760200		1/5/2010	Other Income Deductions	PV	42407799	Creative Co Op LLC	16,687.50
760200		1/5/2010	Other Income Deductions	PV	42407800	StudioLink Inc	825.00
760200		1/5/2010	Other Income Deductions	PV	42407823	Lexington Professional Basebal	19,666.00
401110		1/6/2010	Res Sales Billed	JE	30910473	KY CIS POST GL BATCH	-171,010.74
401210		1/6/2010	Com Sales Billed	JE	30910473	KY CIS POST GL BATCH	-42,274.22
401310		1/6/2010	Ind Sales Billed	JE	30910473	KY CIS POST GL BATCH	-66,658.15
401410		1/6/2010	Pub Fire Billed	JE	30910473	KY CIS POST GL BATCH	-226,134.03
401450		1/6/2010	Priv Fire Billed	JE	30910473	KY CIS POST GL BATCH	-138,551.70
401510		1/6/2010	Pub Auth Billed	JE	30910473	KY CIS POST GL BATCH	-143,838.07
401610		1/6/2010	SFR Billed	JE	30910473	KY CIS POST GL BATCH	-9,856.24
402110		1/6/2010	Dom WW Serv Billed	JE	30910473	KY CIS POST GL BATCH	-85.16
403104		1/6/2010	Oth Rev-NSF Check Charge	JE	30910473	KY CIS POST GL BATCH	-324.00
403105		1/6/2010	Oth Rev-App/Initiate Serv Fee	JE	30910473	KY CIS POST GL BATCH	-2,626.00
403107		1/6/2010	Oth Rev-Reconnection Charges	JE	30910473	KY CIS POST GL BATCH	-3,302.00
504100	16	1/6/2010	Group Ins Oper AG	RI	10138474	Kinley, Victor E.	141.00
515100	12	1/6/2010	Purch Power P	EE	4040368	KU	300.12
535000	16	1/6/2010	Contr Svc-Other Oper AG	PV	42408690	Newtech Systems Inc	360.00
535000	16	1/6/2010	Contr Svc-Other Oper AG	PV	42408694	Dixon Electric Inc-PO/REMIT	288.00
535000	16	1/6/2010	Contr Svc-Other Oper AG	PV	42408695	Dixon Electric Inc-PO/REMIT	432.00
570100	15	1/6/2010	Uncollectible Accounts	JE	30910473	KY CIS POST GL BATCH	-545.49
575000	15	1/6/2010	Misc Oper CA	PS	42408212	Horton, Beverly Petty Cash	5.00
575130	16	1/6/2010	Brochures and Handouts	PV	42392925	Imaging Group LLC	-1,375.00
575130	16	1/6/2010	Brochures and Handouts	PV	42409009	Imaging Group LLC	1,375.50
575275	16	1/6/2010	Discounts Available	PK	62058435	Powerseal Pipeline Products Co	-6.78
575275	16	1/6/2010	Discounts Available	PK	62058438	JCM Industries Inc	-28.61
575275	16	1/6/2010	Discounts Available	PK	62058439	Mueller Co - ALL USE PO/REMIT	-12.30
575320	14	1/6/2010	Electricity TD	EE	4040340	KU	12.68
575320	16	1/6/2010	Electricity AG	EE	4040346	KU	15.02
575320	14	1/6/2010	Electricity TD	EE	4040354	KU	73.05
575320	14	1/6/2010	Electricity TD	EE	4040893	KU	.10
575620	13	1/6/2010	Office & Admin Supplies WT	ST	30910218	SABRIX NO TAX CHARGED ACR	3.19
575711	16	1/6/2010	Add'l Security Costs AG	PV	42408687	Murray Guard Inc-PO/REMIT	2,506.28
575711	16	1/6/2010	Add'l Security Costs AG	PV	42408688	Murray Guard Inc-PO/REMIT	715.20
620000	24	1/6/2010	Mat and Sup Maint TD	IR	577164	Inventory Return	-187.21
635000	26	1/6/2010	Contr Svc-Other Maint AG	PV	42408681	Tech Systems Inc	187.50
635000	26	1/6/2010	Contr Svc-Other Maint AG	PV	42408683	Orkin Exterminating Co - Lexin	50.98
635000	26	1/6/2010	Contr Svc-Other Maint AG	PV	42408685	Orkin Exterminating Co - Lexin	53.46
716121		1/6/2010	M&J Expenses-Outside	II	577153	Inventory Issue-Stk E & D	187.20
401110		1/7/2010	Res Sales Billed	JE	30910824	KY CIS POST GL BATCH	-150,407.73
401210		1/7/2010	Com Sales Billed	JE	30910824	KY CIS POST GL BATCH	-22,271.92
401510		1/7/2010	Pub Auth Billed	JE	30910824	KY CIS POST GL BATCH	-2,468.38
402110		1/7/2010	Dom WW Serv Billed	JE	30910824	KY CIS POST GL BATCH	-14,482.77
402210		1/7/2010	Com WW Serv Billed	JE	30910824	KY CIS POST GL BATCH	-9,194.02
402510		1/7/2010	Pub Auth WW Svc Billed	JE	30910824	KY CIS POST GL BATCH	-230.90
403104		1/7/2010	Oth Rev-NSF Check Charge	JE	30910824	KY CIS POST GL BATCH	-132.00
403105		1/7/2010	Oth Rev-App/Initiate Serv Fee	JE	30910824	KY CIS POST GL BATCH	-806.00
403107		1/7/2010	Oth Rev-Reconnection Charges	JE	30910824	KY CIS POST GL BATCH	-2,626.00
510100	11	1/7/2010	Purchased Water-Outside	PV	42370964	Winchester Municipal Utilities	-6.48
510100	11	1/7/2010	Purchased Water-Outside	PV	42370968	Winchester Municipal Utilities	-108.30
511100	13	1/7/2010	Waste Disposal Exp WT	EE	4043223	KU	902.73
511100	13	1/7/2010	Waste Disposal Exp WT	EE	4043226	KU	1,667.87
515100	13	1/7/2010	Purch Power WT	EE	4043181	KU	143,776.03
515100	13	1/7/2010	Purch Power WT	EE	4043241	KU	6,258.17
515100	13	1/7/2010	Purch Power WT	EE	4043250	KU	556.14
515100	13	1/7/2010	Purch Power WT	EE	4043253	KU	17,870.28
515100	14	1/7/2010	Purch Power TD	EE	4043256	KU	34.25
515100	12	1/7/2010	Purch Power P	EE	4043265	KU	92.96
515100	12	1/7/2010	Purch Power P	EE	4043269	KU	12,396.83
515100	12	1/7/2010	Purch Power P	EE	4043273	KU	986.33
515100	12	1/7/2010	Purch Power P	EE	4043288	KU	993.89
515100	12	1/7/2010	Purch Power P	EE	4043294	KU	415.65
520100	14	1/7/2010	M & S Oper TD	CC	6683	GROTT LOCKSMITH CENTER	10.00
520100	16	1/7/2010	M & S Oper AG	CC	6683	CLEAN SWEEP CAR WASH	20.96

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
520100	13	1/7/2010	M & S Oper WT	CC	6683	UFIRST LAUNDRY SVCS	653.19
535000	16	1/7/2010	Contr Svc-Other Oper AG	TC	30910393	Insight	192.91
550000	16	1/7/2010	Trans Oper AG	CC	6683	NAPA AUTO PARTS	888.80
570100	15	1/7/2010	Uncollectible Accounts	JE	30910824	KY CIS POST GL BATCH	-166.26
575000	15	1/7/2010	Misc Oper CA	CC	6683	WALGREENS	54.41
575000	14	1/7/2010	Misc Oper TD	CC	6683	NATIONAL WORKWEAR INC	222.60
575000	13	1/7/2010	Misc Oper WT	CC	6683	NATIONAL WORKWEAR INC	847.60
575000	16	1/7/2010	Misc Oper AG	CC	6693	YOUR FRAME OF MIND	198.64
575000	14	1/7/2010	Misc Oper TD	PV	42409753	Grainger - ALL USE REMIT	364.32
575002	16	1/7/2010	Misc General Office	CC	6683	MARSHALL'S REPAIR	656.88
575130	16	1/7/2010	Brochures and Handouts	ST	30910446	SABRIX NO TAX CHARGED ACR	82.53
575275	16	1/7/2010	Discounts Available	PK	62058446	Mueller Co - ALL USE PO/REMIT	-7.13
575280	16	1/7/2010	Dues/Membership Deduct	CC	6683	AMERICAN WATERWORKS	185.00
575320	13	1/7/2010	Electricity WT	EE	4043210	KU	57.75
575320	14	1/7/2010	Electricity TD	EE	4043228	KU	107.52
575320	14	1/7/2010	Electricity TD	EE	4043236	KU	715.97
575320	13	1/7/2010	Electricity WT	EE	4043244	KU	631.58
575320	13	1/7/2010	Electricity WT	EE	4043267	KU	11.10
575320	16	1/7/2010	Electricity AG	EE	4043471	KU	4,430.52
575340	16	1/7/2010	Employee Expenses AG	CC	6683	FUELAND FOOD	94.01
575340	16	1/7/2010	Employee Expenses AG	CC	6693	NORTHWOODS BP	270.20
575350	16	1/7/2010	Meals Deduct	CC	6683	CULVERS OF LEXINGTON	380.56
575350	16	1/7/2010	Meals Deduct	CC	6693	APPLEBEES	23.68
575480	14	1/7/2010	Heat - Oil/Gas TD	EE	4043260	KU	978.75
575480	14	1/7/2010	Heat - Oil/Gas TD	EE	4043263	KU	80.35
575480	14	1/7/2010	Heat - Oil/Gas TD	EE	4043709	COLUMBIA GAS OF KENTUCKY	1,633.50
575480	16	1/7/2010	Heat - Oil/Gas AG	EE	4043711	COLUMBIA GAS OF KENTUCKY	1,088.25
575545	13	1/7/2010	Lab Supplies WT	CC	6683	VWR INTERNATIONAL INC	1,106.23
575620	14	1/7/2010	Office & Admin Supplies TD	CC	6683	OFFICE MAX	55.64
575620	13	1/7/2010	Office & Admin Supplies WT	CC	6683	OFFICE MAX	137.72
575620	16	1/7/2010	Office & Admin Supplies AG	CC	6683	OFFICEMAX CT IN	914.85
575660	16	1/7/2010	Postage AG	CC	6683	THE MAILROOM	15.07
575741	16	1/7/2010	Cell Phone AG	CC	6683	VERIZON WRLS M4911-	5.54
575820	14	1/7/2010	Uniforms TD	CC	6683	SSC OWENTON COOP	254.90
575820	13	1/7/2010	Uniforms WT	CC	6683	UFIRST LAUNDRY SVCS	428.53
620000	24	1/7/2010	Mat and Sup Maint TD	CC	6683	OWEN COUNTY BLDG SUPPLY	17.36
620000	21	1/7/2010	Mat and Sup Maint SS	CC	6683	KENTUCKY MOTOR SERVICE W	2,199.75
620000	23	1/7/2010	Mat and Sup Maint WT	CC	6683	DIVISIONS OF BW ROGERS	5,903.08
620000	24	1/7/2010	Mat and Sup Maint TD	PV	42409750	Cl Thornburg Co Inc	57.05
620000	24	1/7/2010	Mat and Sup Maint TD	PV	42409758	Ferguson SAC - ALL USE REMIT	923.98
635000	26	1/7/2010	Contr Svc-Other Maint AG	CC	6683	UFIRST LAUNDRY SVCS	164.08
635000	26	1/7/2010	Contr Svc-Other Maint AG	PV	42409748	Stephen Hillenmeyer Landscape	1,135.83
675000	24	1/7/2010	Misc Maint TD	CC	6683	LEXINGTON TRAILER AND HIT	119.57
716121		1/7/2010	M&J Expenses-Outside	CC	6683	INFILCO DEGREMONT INC	2,150.60
401110		1/8/2010	Res Sales Billed	JE	30911031	KY CIS POST GL BATCH	-120,790.41
401210		1/8/2010	Com Sales Billed	JE	30911031	KY CIS POST GL BATCH	-220,671.10
401310		1/8/2010	Ind Sales Billed	JE	30911031	KY CIS POST GL BATCH	-39,649.34
401450		1/8/2010	Priv Fire Billed	JE	30911031	KY CIS POST GL BATCH	-2,423.66
401510		1/8/2010	Pub Auth Billed	JE	30911031	KY CIS POST GL BATCH	-168,286.11
401610		1/8/2010	SFR Billed	JE	30911031	KY CIS POST GL BATCH	-125,313.72
403103		1/8/2010	Oth Rev-Collect for Others	PS	42410382	Treehaven II LLC	-244.91
403103		1/8/2010	Oth Rev-Collect for Others	PS	42410383	Verna Hills Neighborhood Assoc	-201.70
403104		1/8/2010	Oth Rev-NSF Check Charge	JE	30911031	KY CIS POST GL BATCH	-132.00
403105		1/8/2010	Oth Rev-App/Initiate Serv Fee	JE	30911031	KY CIS POST GL BATCH	-3,588.00
403107		1/8/2010	Oth Rev-Reconnection Charges	JE	30911031	KY CIS POST GL BATCH	-1,768.00
403198		1/8/2010	Oth Rev-Misc Service Rev	RI	10139167	Kentucky American Northern	-100.00
504100	16	1/8/2010	Group Ins Oper AG	PS	42410019	Wachovia Bank National Associa	145,325.98
568010	16	1/8/2010	Water Res Conservation	PV	42410420	Lamar Companies The -REMIT	6,510.00
568010	16	1/8/2010	Water Res Conservation	PV	42410421	Creative Co Op LLC	750.00
570100	15	1/8/2010	Uncollectible Accounts	JE	30911031	KY CIS POST GL BATCH	-231.48
575030	16	1/8/2010	Advertising	PV	42410419	Creative Co Op LLC	450.00
575030	16	1/8/2010	Advertising	PV	42410422	Creative Co Op LLC	525.00
575130	16	1/8/2010	Brochures and Handouts	PV	42410423	Creative Co Op LLC	1,725.00
575275	16	1/8/2010	Discounts Available	PK	62058455	US Pipe & Foundry Co - REMIT	-33.73
575275	16	1/8/2010	Discounts Available	PK	62058472	AY McDonald Mfg Co	-323.86
575275	16	1/8/2010	Discounts Available	PK	62058480	Ferguson SAC - ALL USE REMIT	-477.74
575280	16	1/8/2010	Dues/Membership Deduct	PV	42410418	Commerce Lexington-PO/REMIT	5,000.00
575350	16	1/8/2010	Meals Deduct	PS	42410443	Friends of McConnell Springs-R	15.00
620000	24	1/8/2010	Mat and Sup Maint TD	OV	10287497	Powerseal Pipeline Products Co	2,461.32
504100	16	1/9/2010	Group Ins Oper AG	RI	10139646	Bault, Hope Y.	-77.00
501200	2410	1/10/2010	Labor Maint TD Struct & Imp	T2	36190	Payroll Labor Distribution	239.29
501200	24	1/10/2010	Labor Maint TD	T2	36190	Payroll Labor Distribution	316.50
501200	2405	1/10/2010	Labor Maint TD Super/Eng	T2	36190	Payroll Labor Distribution	607.85
501200	23	1/10/2010	Labor Maint WT	T2	36190	Payroll Labor Distribution	748.48
501200	2305	1/10/2010	Labor Maint WT Super/Eng	T2	36190	Payroll Labor Distribution	1,823.64
501200	2435	1/10/2010	Labor Maint TD Meters	T2	36190	Payroll Labor Distribution	3,181.04
501200	15	1/10/2010	Labor Oper CA	T2	36190	Payroll Labor Distribution	3,660.62
501200	2440	1/10/2010	Labor Maint TD Hydrants	T2	36190	Payroll Labor Distribution	3,985.97
501200	22	1/10/2010	Labor Maint P	T2	36190	Payroll Labor Distribution	4,303.76
501200	1415	1/10/2010	Labor Oper TD Lines	T2	36190	Payroll Labor Distribution	4,860.14
501200	1405	1/10/2010	Labor Oper TD Super/Eng	T2	36190	Payroll Labor Distribution	5,689.07
501200	1520	1/10/2010	Labor Oper CA Cust Serv	T2	36190	Payroll Labor Distribution	8,144.35
501200	2420	1/10/2010	Labor Maint TD Mains	T2	36190	Payroll Labor Distribution	8,228.87
501200	2430	1/10/2010	Labor Maint TD Services	T2	36190	Payroll Labor Distribution	9,726.23

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
501200	1510	1/10/2010	Labor Oper CA Mtr Read	T2	36190	Payroll Labor Distribution	17,716.56
501200	1420	1/10/2010	Labor Oper TD Meter	T2	36190	Payroll Labor Distribution	21,363.25
501200	1305	1/10/2010	Labor Oper WT Super/Eng	T2	36190	Payroll Labor Distribution	23,243.98
501200	13	1/10/2010	Labor Oper WT	T2	36190	Payroll Labor Distribution	31,134.76
501200	16	1/10/2010	Labor Oper AG	T2	36190	Payroll Labor Distribution	39,365.87
501200	14	1/10/2010	Labor Oper TD	T2	36190	Payroll Labor Distribution	50,187.10
501210	2410	1/10/2010	Labor NS OT TD Struct & Imp	T2	36190	Payroll Labor Distribution	16.47
501210	2440	1/10/2010	Labor NS OT TD Hydrants	T2	36190	Payroll Labor Distribution	31.25
501210	16	1/10/2010	Labor NS OT AG	T2	36190	Payroll Labor Distribution	127.27
501210	1405	1/10/2010	Labor NS OT TD Super/Eng	T2	36190	Payroll Labor Distribution	230.74
501210	15	1/10/2010	Labor NS OT CA	T2	36190	Payroll Labor Distribution	448.12
501210	14	1/10/2010	Labor NS OT TD	T2	36190	Payroll Labor Distribution	1,531.82
501210	2430	1/10/2010	Labor NS OT TD Services	T2	36190	Payroll Labor Distribution	1,552.54
501210	1520	1/10/2010	Labor NS OT CA Cust Serv	T2	36190	Payroll Labor Distribution	1,612.61
501210	1415	1/10/2010	Labor NS OT TD Lines	T2	36190	Payroll Labor Distribution	1,633.21
501210	1305	1/10/2010	Labor NS OT WT Super/Eng	T2	36190	Payroll Labor Distribution	1,839.24
501210	1510	1/10/2010	Labor NS OT CA Mtr Read	T2	36190	Payroll Labor Distribution	1,887.07
501210	13	1/10/2010	Labor NS OT WT	T2	36190	Payroll Labor Distribution	4,276.94
501210	1420	1/10/2010	Labor NS OT TD Meter	T2	36190	Payroll Labor Distribution	6,031.48
501210	2420	1/10/2010	Labor NS OT TD Mains	T2	36190	Payroll Labor Distribution	7,653.60
501211	13	1/10/2010	Labor OT WT	T2	36190	Payroll Labor Distribution	2,834.04
501711		1/10/2010	IP-Off-Annual-P/R JE	T3	36191	Actual Burden Journal Entries	11,579.13
504100	16	1/10/2010	Group Ins Oper AG	T3	36191	Actual Burden Journal Entries	5,211.44
504100	1	1/10/2010	Group Insurance - Cap Credits	T3	36191	Actual Burden Journal Entries	43,743.87
505100	1	1/10/2010	PBOP Cap Credits	T3	36191	Actual Burden Journal Entries	29,757.17
506100	1	1/10/2010	Pension - Cap Credits	T3	36191	Actual Burden Journal Entries	42,198.12
507100	16	1/10/2010	401k Oper AG	T3	36191	Actual Burden Journal Entries	4,710.28
508101	16	1/10/2010	DCP Oper AG	T3	36191	Actual Burden Journal Entries	4,077.45
508102	16	1/10/2010	Retiree Med Oper AG	T3	36191	Actual Burden Journal Entries	693.43
550000	1	1/10/2010	Trans - Cap Credits	T3	36191	Actual Burden Journal Entries	22,681.97
558000	1	1/10/2010	Ins Work Comp Cap Credits	T3	36191	Actual Burden Journal Entries	4,860.40
685320		1/10/2010	FUTA	T3	36191	Actual Burden Journal Entries	2,097.34
685325		1/10/2010	FICA	T3	36191	Actual Burden Journal Entries	20,054.83
685350		1/10/2010	SUTA	T3	36191	Actual Burden Journal Entries	3,792.09
715111		1/10/2010	M&J Revenues-Outside	RI	10139707	McDonough, William	-2,748.01
715111		1/10/2010	M&J Revenues-Outside	RI	10139708	Kentucky Farm Bureau	-1,814.79
715111		1/10/2010	M&J Revenues-Outside	RI	10139709	Blue Grass Energy - PO/REMIT	-1,242.25
715111		1/10/2010	M&J Revenues-Outside	RI	10139710	Whitt, Joshua	-1,164.20
715111		1/10/2010	M&J Revenues-Outside	RI	10139711	Bi Comm	-2,229.16
715111		1/10/2010	M&J Revenues-Outside	RI	10139712	John T Cannon Company	-1,484.14
716121		1/10/2010	M&J Expenses-Outside	T2	36190	Payroll Labor Distribution	1,562.31
716121		1/10/2010	M&J Expenses-Outside	T3	36191	Actual Burden Journal Entries	517.77
716122		1/10/2010	M&J Expenses-Inside	T2	36190	Payroll Labor Distribution	614.53
716122		1/10/2010	M&J Expenses-Inside	T3	36191	Actual Burden Journal Entries	342.25
401110		1/11/2010	Res Sales Billed	JE	30911257	KY CIS POST GL BATCH	-153,002.06
401210		1/11/2010	Com Sales Billed	JE	30911257	KY CIS POST GL BATCH	-59,544.91
401310		1/11/2010	Ind Sales Billed	JE	30911257	KY CIS POST GL BATCH	-340.54
401510		1/11/2010	Pub Auth Billed	JE	30911257	KY CIS POST GL BATCH	-3,443.94
402110		1/11/2010	Dom WW Serv Billed	JE	30911257	KY CIS POST GL BATCH	-302.18
403104		1/11/2010	Oth Rev-NSF Check Charge	JE	30911257	KY CIS POST GL BATCH	-144.00
403105		1/11/2010	Oth Rev-App/Initiate Serv Fee	JE	30911257	KY CIS POST GL BATCH	-3,302.00
403107		1/11/2010	Oth Rev-Reconnection Charges	JE	30911257	KY CIS POST GL BATCH	-3,328.00
504660	16	1/11/2010	Tuition Aid AG	PS	42412021	Indiana Wesleyan University	660.00
510100	11	1/11/2010	Purchased Water-Outside	PV	42412015	Gallatin County Water District	960.10
510100	11	1/11/2010	Purchased Water-Outside	PV	42412016	Carroll Co Water Dist 1	2,299.60
515100	12	1/11/2010	Purch Power P	EE	4049865	KU	3,615.64
535001	14	1/11/2010	Contr Svc-Temp Empl Oper TD	PV	42412013	Volt Services Group	200.85
535001	13	1/11/2010	Contr Svc-Temp Empl Oper WT	PV	42412013	Volt Services Group	1,054.46
541400	16	1/11/2010	Rents-Equipment Oper AG	RI	10139561	CIT Technology Financial Servi	-579.35
570100	15	1/11/2010	Uncollectible Accounts	JE	30911257	KY CIS POST GL BATCH	-187.58
575200	15	1/11/2010	Collection Agencies CA	PV	42411215	Penn Credit Corp	1,748.69
575275	16	1/11/2010	Discounts Available	PK	62058493	Ferguson SAC - ALL USE REMIT	-45.30
575280	16	1/11/2010	Dues/Membership Deduct	PS	42412020	Bluegrass Cross Connection - P	462.00
575545	13	1/11/2010	Lab Supplies WT	PV	42412017	IDEXX Distribution Inc	7,352.66
575620	14	1/11/2010	Office & Admin Supplies TD	PV	42412014	Duplicator Sales & Service Inc	67.50
575998	16	1/11/2010	PCard Undistributed	JN	30911023	BPCORR 451085 reclass charges	-721.37
620000	24	1/11/2010	Mat and Sup Maint TD	OV	10287616	Smith Blair Inc - PO Box 5337	2,078.83
620000	23	1/11/2010	Mat and Sup Maint WT	PV	42412025	Airgas Mid America-REMIT	103.95
675000	26	1/11/2010	Misc Maint AG	PV	42411122	Perfection Services-PO/REMIT	867.00
760200		1/11/2010	Other Income Deductions	PV	42411326	Creative Co Op LLC	1,000.00
760200		1/11/2010	Other Income Deductions	PV	42411328	Creative Co Op LLC	1,500.00
760200		1/11/2010	Other Income Deductions	PV	42411330	Creative Co Op LLC	6,000.00
760200		1/11/2010	Other Income Deductions	PV	42412012	Creative Co Op LLC	2,800.00
401110		1/12/2010	Res Sales Billed	JE	30911332	KY CIS POST GL BATCH	-88,312.75
401210		1/12/2010	Com Sales Billed	JE	30911332	KY CIS POST GL BATCH	-28,281.10
401310		1/12/2010	Ind Sales Billed	JE	30911332	KY CIS POST GL BATCH	-2,076.39
401450		1/12/2010	Priv Fire Billed	JE	30911332	KY CIS POST GL BATCH	124.76
401510		1/12/2010	Pub Auth Billed	JE	30911332	KY CIS POST GL BATCH	-17,349.29
403104		1/12/2010	Oth Rev-NSF Check Charge	JE	30911332	KY CIS POST GL BATCH	-192.00
403105		1/12/2010	Oth Rev-App/Initiate Serv Fee	JE	30911332	KY CIS POST GL BATCH	-1,716.00
403107		1/12/2010	Oth Rev-Reconnection Charges	JE	30911332	KY CIS POST GL BATCH	-1,976.00
504100	16	1/12/2010	Group Ins Oper AG	RI	10139597	Kinley, Victor E.	-7.62
515100	14	1/12/2010	Purch Power TD	EE	4049878	KU	35.28
515100	13	1/12/2010	Purch Power WT	EE	4049883	KU	4,869.84

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
515100	14	1/12/2010	Purch Power TD	EE	4049887	KU	84.45
515100	13	1/12/2010	Purch Power WT	EE	4052019	OWEN ELECTRIC COOP INC	4,998.62
515100	14	1/12/2010	Purch Power TD	EE	4052022	OWEN ELECTRIC COOP INC	36.84
520100	14	1/12/2010	M & S Oper TD	RI	10139590	Freedom Lexington	-391.83
535000	14	1/12/2010	Contr Svc-Other Oper TD	PV	42412481	ADS Environmental Services Inc	1,874.09
535000	13	1/12/2010	Contr Svc-Other Oper WT	PV	42412482	ADS Environmental Services Inc	2,420.86
535000	16	1/12/2010	Contr Svc-Other Oper AG	PV	42412668	Charles W Buford & Sons Inc -	160.00
570100	15	1/12/2010	Uncollectible Accounts	RI	10139596	Old American Title	-155.00
570100	15	1/12/2010	Uncollectible Accounts	RI	10139598	Larry S Roberts Fayette Co Att	-233.50
570100	15	1/12/2010	Uncollectible Accounts	JE	30911332	KY CIS POST GL BATCH	-204.86
575000	13	1/12/2010	Misc Oper WT	PV	42412485	Central Equipment - PO/REMIT	80.71
575100	15	1/12/2010	Bank Service Charges CA	PV	42412407	Mellon Bank NA - LOCKBOX - ACH	10,053.67
575100	15	1/12/2010	Bank Service Charges CA	PV	42412424	Mellon Bank NA - LOCKBOX - ACH	9,707.40
575320	14	1/12/2010	Electricity TD	EE	4049874	KU	23.90
575340	16	1/12/2010	Employee Expenses AG	RI	10139610	Tomko, Gregory V.	-54.01
575545	13	1/12/2010	Lab Supplies WT	ST	30911233	SABRIX VENDOR TAX COMPARE	14.41
575620	14	1/12/2010	Office & Admin Supplies TD	ST	30911234	SABRIX NO TAX CHARGED ACR	4.05
575740	15	1/12/2010	Telephone CA	TC	30911169	Windstream	66.95
575740	15	1/12/2010	Telephone CA	TC	30911170	Windstream	48.94
575741	14	1/12/2010	Cell Phone TD	TC	30911207	Verizon Wireless	145.83
575741	14	1/12/2010	Cell Phone TD	TC	30911222	Verizon Wireless	826.37
620000	24	1/12/2010	Mat and Sup Maint TD	PV	42412285	CI Thornburg Co Inc	220.02
620000	24	1/12/2010	Mat and Sup Maint TD	PV	42412636	Smith Blair Inc 120001 - REMIT	-35.32
635000	26	1/12/2010	Contr Svc-Other Maint AG	PV	42412667	D C Elevator Co Inc-PO/REMIT	186.25
760100		1/12/2010	Donations Deduct	PS	42412119	Explorium of Lexington	2,500.00
760100		1/12/2010	Donations Deduct	PS	42412135	Downtown Lexington Corp Founda	1,000.00
401110		1/13/2010	Res Sales Billed	JE	30911528	KY CIS POST GL BATCH	-123,078.92
401210		1/13/2010	Com Sales Billed	JE	30911528	KY CIS POST GL BATCH	-59,329.19
401510		1/13/2010	Pub Auth Billed	JE	30911528	KY CIS POST GL BATCH	-10,812.09
402210		1/13/2010	Com WW Serv Billed	JE	30911528	KY CIS POST GL BATCH	-1,194.59
402510		1/13/2010	Pub Auth WW Svc Billed	JE	30911528	KY CIS POST GL BATCH	-255.53
403104		1/13/2010	Oth Rev-NSF Check Charge	JE	30911528	KY CIS POST GL BATCH	-168.00
403105		1/13/2010	Oth Rev-App/Initiate Serv Fee	JE	30911528	KY CIS POST GL BATCH	-2,210.00
403107		1/13/2010	Oth Rev-Reconnection Charges	JE	30911528	KY CIS POST GL BATCH	-1,664.00
504100	16	1/13/2010	Group Ins Oper AG	RI	10139645	White, Joe C.	-160.00
515100	13	1/13/2010	Purch Power WT	EE	4052401	OWEN ELECTRIC COOP INC	17.02
515100	12	1/13/2010	Purch Power P	EE	4052569	CLARK ENERGY COOP	826.19
515100	12	1/13/2010	Purch Power P	EE	4052699	KU	2,974.79
515100	12	1/13/2010	Purch Power P	EE	4052711	KU	5,923.89
515100	14	1/13/2010	Purch Power TD	EE	4052717	KU	603.65
515100	14	1/13/2010	Purch Power TD	EE	4052723	KU	575.50
515100	14	1/13/2010	Purch Power TD	EE	4052781	KU	37.05
515100	14	1/13/2010	Purch Power TD	EE	4052786	KU	159.67
515100	14	1/13/2010	Purch Power TD	EE	4052792	KU	111.39
515100	14	1/13/2010	Purch Power TD	EE	4052795	KU	91.41
515100	14	1/13/2010	Purch Power TD	EE	4052806	KU	37.37
535000	16	1/13/2010	Contr Svc-Other Oper AG	ST	30911304	SABRIX NO TAX CHARGED ACR	9.60
535000	13	1/13/2010	Contr Svc-Other Oper WT	PV	42413607	Siemens Water Technologies Cor	441.75
536000	13	1/13/2010	Contr Svc-Lab Testing Oper WT	PV	42413602	Fouser Environmental Services	100.00
536000	13	1/13/2010	Contr Svc-Lab Testing Oper WT	PV	42413604	Fouser Environmental Services	70.00
536000	13	1/13/2010	Contr Svc-Lab Testing Oper WT	PV	42413605	Fouser Environmental Services	70.00
536000	13	1/13/2010	Contr Svc-Lab Testing Oper WT	PV	42413668	Fouser Environmental Services	140.00
550000	16	1/13/2010	Trans Oper AG	PV	42413599	Line X of Kentucky	529.95
570100	15	1/13/2010	Uncollectible Accounts	JE	30911528	KY CIS POST GL BATCH	-109.32
575000	13	1/13/2010	Misc Oper WT	ST	30911297	SABRIX VENDOR TAX COMPARE	3.60
575240	16	1/13/2010	Co Dues/Membership Deduct	PS	42413437	KWVOA-PO/REMIT	60.00
575320	13	1/13/2010	Electricity WT	EE	4052696	KU	11.10
575320	13	1/13/2010	Electricity WT	EE	4052704	KU	13.50
575320	14	1/13/2010	Electricity TD	EE	4052784	KU	12.44
575320	14	1/13/2010	Electricity TD	EE	4052790	KU	272.93
575320	14	1/13/2010	Electricity TD	EE	4052818	KU	12.80
575320	14	1/13/2010	Electricity TD	EE	4052822	KU	20.62
575480	14	1/13/2010	Heat - Oil/Gas TD	EE	4052562	CLARK ENERGY COOP	11.69
575480	14	1/13/2010	Heat - Oil/Gas TD	EE	4052565	CLARK ENERGY COOP	6.53
575780	11	1/13/2010	Trash Removal SS	RI	10139660	Shamblin, Harry & Judy	-187.83
620000	24	1/13/2010	Mat and Sup Maint TD	IR	578597	Inventory Return	-2.64
620000	24	1/13/2010	Mat and Sup Maint TD	IR	578598	Inventory Return	-44.43
620000	21	1/13/2010	Mat and Sup Maint SS	PV	42413600	GE MDS LLC - REMIT	808.73
716121		1/13/2010	M&J Expenses-Outside	II	578599	Inventory Issue-Stk E & D	44.43
760200		1/13/2010	Other Income Deductions	PV	42412772	Creative Co Op LLC	10,000.00
760200		1/13/2010	Other Income Deductions	PV	42412775	Creative Co Op LLC	2,075.00
760200		1/13/2010	Other Income Deductions	PV	42412778	Creative Co Op LLC	300.00
760200		1/13/2010	Other Income Deductions	PV	42412782	Creative Co Op LLC	2,000.00
760200		1/13/2010	Other Income Deductions	PV	42412783	Creative Co Op LLC	300.00
760200		1/13/2010	Other Income Deductions	PV	42412785	Creative Co Op LLC	5,300.00
760200		1/13/2010	Other Income Deductions	PV	42412788	Creative Co Op LLC	3,000.00
401110		1/14/2010	Res Sales Billed	JE	30911626	KY CIS POST GL BATCH	-181,939.14
401210		1/14/2010	Com Sales Billed	JE	30911626	KY CIS POST GL BATCH	-61,320.61
401450		1/14/2010	Priv Fire Billed	JE	30911626	KY CIS POST GL BATCH	1,420.08
401510		1/14/2010	Pub Auth Billed	JE	30911626	KY CIS POST GL BATCH	-3,199.40
401610		1/14/2010	SFR Billed	JE	30911626	KY CIS POST GL BATCH	-713.80
401710		1/14/2010	Misc Sales Billed	JE	30911626	KY CIS POST GL BATCH	-203.97
402110		1/14/2010	Dom WW Serv Billed	JE	30911626	KY CIS POST GL BATCH	-154.34
403104		1/14/2010	Oth Rev-NSF Check Charge	JE	30911626	KY CIS POST GL BATCH	-96.00

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
403105		1/14/2010	Oth Rev-App/Initiate Serv Fee	JE	30911626	KY CIS POST GL BATCH	-1,794.00
403107		1/14/2010	Oth Rev-Reconnection Charges	JE	30911626	KY CIS POST GL BATCH	-2,184.00
504620	16	1/14/2010	Employee Physical Exam AG	CC	6715	GREENBRIER CLINIC INC	3,843.00
520100	13	1/14/2010	M & S Oper WT	CC	6706	UFIRST LAUNDRY SVCS	19.56
520100	16	1/14/2010	M & S Oper AG	CC	6706	THE HOME DEPOT	47.62
520100	14	1/14/2010	M & S Oper TD	CC	6706	SETON NAME PLATE COMPANY	258.15
535000	16	1/14/2010	Contr Svc-Other Oper AG	CC	6706	DICKERSONS REFRIDGERATION	315.84
550000	16	1/14/2010	Trans Oper AG	CC	6706	ADVANCE AUTO PARTS	115.26
550000	16	1/14/2010	Trans Oper AG	ST	30911509	SABRIX NO TAX CHARGED ACR	31.80
570100	15	1/14/2010	Uncollectible Accounts	JE	30911626	KY CIS POST GL BATCH	-375.77
575000	16	1/14/2010	Misc Oper AG	CC	6706	THE HOME DEPOT	16.22
575000	11	1/14/2010	Misc Oper SS	CC	6706	KENTUCKY MOTOR SERVICE W	24.53
575000	14	1/14/2010	Misc Oper TD	CC	6706	SSC OWENTON COOP	309.96
575000	13	1/14/2010	Misc Oper WT	CC	6706	W W GRAINGER	1,766.45
575002	16	1/14/2010	Misc General Office	CC	6706	XSTAMPERONLINE.COM	193.27
575275	16	1/14/2010	Discounts Available	PK	62058517	Mueller Co - ALL USE PO/REMIT	-21.00
575340	16	1/14/2010	Employee Expenses AG	CC	6706	HAMPTON INNS	389.55
575350	16	1/14/2010	Meals Deduct	CC	6706	ROOT-A-BAKERS	141.66
575480	14	1/14/2010	Heat - Oil/Gas TD	EE	4055761	CARROLLTON MUNICIPAL UTILITIES	307.80
575545	13	1/14/2010	Lab Supplies WT	CC	6706	VWR INTERNATIONAL INC	767.19
575620	13	1/14/2010	Office & Admin Supplies WT	CC	6706	STAPLES	222.26
575620	16	1/14/2010	Office & Admin Supplies AG	CC	6706	OFFICEMAX CT IN	1,268.79
575620	14	1/14/2010	Office & Admin Supplies TD	PV	42414570	Laser Images Inc - PO/REMIT	1,373.76
575740	15	1/14/2010	Telephone CA	TC	30911431	AT&T	1,697.04
575740	14	1/14/2010	Telephone TD	TC	30911468	Cincinnati Bell	19.03
575740	15	1/14/2010	Telephone CA	TC	30911487	AT&T	1,106.09
575820	13	1/14/2010	Uniforms WT	CC	6706	UFIRST LAUNDRY SVCS	118.88
575820	14	1/14/2010	Uniforms TD	CC	6706	UFIRST LAUNDRY SVCS	171.71
575830	11	1/14/2010	Wtr & Waste Wtr Exp SS	PV	42414236	Kentucky American Water	3,371.79
620000	24	1/14/2010	Mat and Sup Maint TD	CC	6706	OWEN COUNTY BLDG SUPPLY	407.96
620000	21	1/14/2010	Mat and Sup Maint SS	CC	6706	AIRGAS MID AMERICA	1,009.12
620000	23	1/14/2010	Mat and Sup Maint WT	CC	6706	THE HOME DEPOT	1,059.25
620000	24	1/14/2010	Mat and Sup Maint TD	IR	578746	Inventory Return	-80.53
620000	24	1/14/2010	Mat and Sup Maint TD	II	578777	Hwy 227 S.	115.17
620000	24	1/14/2010	Mat and Sup Maint TD	II	578778	220 Vine St. SadieVille	63.03
620000	24	1/14/2010	Mat and Sup Maint TD	II	578780	607 New Columbus	34.16
620000	24	1/14/2010	Mat and Sup Maint TD	II	578782	108 East Adair Chris Hensley	34.16
620000	24	1/14/2010	Mat and Sup Maint TD	II	578784	1105 Hwy 127 S.	54.27
620000	23	1/14/2010	Mat and Sup Maint WT	PV	42414239	Siemens Water Technologies Cor	1,042.03
635000	26	1/14/2010	Contr Svc-Other Maint AG	CC	6706	UFIRST LAUNDRY SVCS	82.04
716121		1/14/2010	M&J Expenses-Outside	II	578747	Inventory Issue-Stk E & D	80.53
760100		1/14/2010	Donations Deduct	CC	6706	AMERICAN DIABETES ASSO	1,250.00
760200		1/14/2010	Other Income Deductions	CC	6706	THE LOCKER ROOM	200.00
401110		1/15/2010	Res Sales Billed	JE	30911686	KY CIS POST GL BATCH	-96,106.76
401210		1/15/2010	Com Sales Billed	JE	30911686	KY CIS POST GL BATCH	-39,178.49
401310		1/15/2010	Ind Sales Billed	JE	30911686	KY CIS POST GL BATCH	-10.71
401510		1/15/2010	Pub Auth Billed	JE	30911686	KY CIS POST GL BATCH	-2,547.20
401710		1/15/2010	Misc Sales Billed	JE	30911686	KY CIS POST GL BATCH	-452.73
403102		1/15/2010	Oth Rev-Rents Water Property	RI	10139752	T Mobile USA	-2,665.62
403104		1/15/2010	Oth Rev-NSF Check Charge	JE	30911686	KY CIS POST GL BATCH	-132.00
403105		1/15/2010	Oth Rev-App/Initiate Serv Fee	JE	30911686	KY CIS POST GL BATCH	-1,508.00
403107		1/15/2010	Oth Rev-Reconnection Charges	JE	30911686	KY CIS POST GL BATCH	-1,742.00
504100	1	1/15/2010	Group Insurance - Cap Credits	T1	36189	Payroll Disbursement Entries	-51,410.07
504100	16	1/15/2010	Group Ins Oper AG	T1	36189	Payroll Disbursement Entries	-10,063.25
504660	16	1/15/2010	Tuition Aid AG	PS	42414867	Kentucky University	1,512.00
505100	1	1/15/2010	PBOP Cap Credits	T1	36189	Payroll Disbursement Entries	-34,105.81
506100	1	1/15/2010	Pension - Cap Credits	T1	36189	Payroll Disbursement Entries	-48,364.78
515200	11	1/15/2010	Fuel for Power Prod SS	PV	42414913	H & R Oil Co-REMIT	4,620.45
535000	15	1/15/2010	Contr Svc-Other Oper CA	PV	42414994	Itron-PO/REMIT	1,760.30
535000	16	1/15/2010	Contr Svc-Other Oper AG	PV	42415221	Backtrack Employment Screening	154.00
550000	1	1/15/2010	Trans - Cap Credits	T1	36189	Payroll Disbursement Entries	-26,657.12
550000	14	1/15/2010	Trans Oper TD	PV	42414979	Commonwealth Communications Sy	50.00
550000	14	1/15/2010	Trans Oper TD	PV	42414983	Commonwealth Communications Sy	50.00
550000	14	1/15/2010	Trans Oper TD	PV	42414987	Commonwealth Communications Sy	50.00
550000	14	1/15/2010	Trans Oper TD	PV	42414991	Commonwealth Communications Sy	50.00
550000	14	1/15/2010	Trans Oper TD	PV	42414993	Commonwealth Communications Sy	109.84
558000	1	1/15/2010	Ins Work Comp Cap Credits	T1	36189	Payroll Disbursement Entries	-5,712.28
570100	15	1/15/2010	Uncollectible Accounts	JE	30911686	KY CIS POST GL BATCH	-411.33
575275	16	1/15/2010	Discounts Available	PK	62058526	US Pipe & Foundry Co - REMIT	-52.22
575275	16	1/15/2010	Discounts Available	PK	62058534	Ford Meter Box Co Inc - ALL US	-28.57
575275	16	1/15/2010	Discounts Available	PK	62058542	Ferguson SAC - ALL USE REMIT	-101.28
575320	14	1/15/2010	Electricity TD	EE	4057447	OWEN ELECTRIC COOP INC	19.50
575320	14	1/15/2010	Electricity TD	EE	4057450	OWEN ELECTRIC COOP INC	22.71
575420	15	1/15/2010	Forms CA	PV	42414846	Regulus Integrated Solutions L	11,225.22
575420	15	1/15/2010	Forms CA	PV	42414922	Regulus Integrated Solutions L	3,068.76
575420	15	1/15/2010	Forms CA	PV	42414965	Regulus Integrated Solutions L	2,314.61
675650	24	1/15/2010	Paving/Backfill TD	PV	42415236	HG Wilson & Sons Contractors I	10,583.40
705100		1/15/2010	AFUDC - Equity	JE	30911649	FA RECORD 2009 GROSSUP RECLASS	-1,511.49
716121		1/15/2010	M&J Expenses-Outside	PV	42415236	HG Wilson & Sons Contractors I	1,153.20
550000	14	1/16/2010	Trans Oper TD	ST	30911668	SABRIX NO TAX CHARGED ACR	18.59
401110		1/18/2010	Res Sales Billed	JE	30911759	KY CIS POST GL BATCH	-113,331.10
401210		1/18/2010	Com Sales Billed	JE	30911759	KY CIS POST GL BATCH	-39,762.80
401510		1/18/2010	Pub Auth Billed	JE	30911759	KY CIS POST GL BATCH	-7,256.63
402110		1/18/2010	Dom WW Serv Billed	JE	30911759	KY CIS POST GL BATCH	-5.76

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
403104		1/18/2010	Oth Rev-NSF Check Charge	JE	30911759	KY CIS POST GL BATCH	-180.00
403105		1/18/2010	Oth Rev-App/Initiate Serv Fee	JE	30911759	KY CIS POST GL BATCH	-2,600.00
403107		1/18/2010	Oth Rev-Reconnection Charges	JE	30911759	KY CIS POST GL BATCH	-2,483.00
403199		1/18/2010	Oth Rev-Other Water Rev	PS	42416688	Kentucky Department of Revenue	-969.15
504620	16	1/18/2010	Employee Physical Exam AG	PV	42416142	BaptistWorx Business Office	70.00
510100	11	1/18/2010	Purchased Water-Outside	PV	42415872	Winchester Municipal Utilities	5,061.24
515100	12	1/18/2010	Purch Power P	EE	4057809	KU	55.80
515100	14	1/18/2010	Purch Power TD	EE	4057815	KU	625.91
515100	12	1/18/2010	Purch Power P	PS	42416688	Kentucky Department of Revenue	934.33
515100	13	1/18/2010	Purch Power WT	PS	42416688	Kentucky Department of Revenue	3,737.33
515100	13	1/18/2010	Purch Power WT	PS	42416689	Kentucky Department of Revenue	2,335.83
520100	16	1/18/2010	M & S Oper AG	PV	42416056	Grainger - ALL USE REMIT	56.00
535000	15	1/18/2010	Contr Svc-Other Oper CA	PV	42416073	Garda CL Central Inc	497.55
535000	15	1/18/2010	Contr Svc-Other Oper CA	PV	42416091	Garda CL Central Inc	59.51
535001	15	1/18/2010	Contr Svc-Temp Empl Oper CA	PV	42416104	VeBridge	1,050.00
536000	13	1/18/2010	Contr Svc-Lab Testing Oper WT	PV	42416481	Fouser Environmental Services	80.00
570100	15	1/18/2010	Uncollectible Accounts	JE	30911759	KY CIS POST GL BATCH	-61.66
575000	16	1/18/2010	Misc Oper AG	OV	10288117	US Pipe & Foundry Co LLC - PO	197.05
575000	14	1/18/2010	Misc Oper TD	PV	42416040	USA Blue Book	206.42
575000	14	1/18/2010	Misc Oper TD	PV	42416047	Grainger - ALL USE REMIT	997.00
575000	14	1/18/2010	Misc Oper TD	PV	42416051	Grainger - ALL USE REMIT	62.12
575000	14	1/18/2010	Misc Oper TD	PV	42416056	Grainger - ALL USE REMIT	119.19
575000	14	1/18/2010	Misc Oper TD	PV	42416063	Grainger - ALL USE REMIT	523.41
575000	16	1/18/2010	Misc Oper AG	PV	42416802	US Pipe & Foundry Co - REMIT	2.59
575545	13	1/18/2010	Lab Supplies WT	PV	42416812	Scott Gross Co Inc	15.94
575620	16	1/18/2010	Office & Admin Supplies AG	PV	42416095	United Parcel Service	55.12
575620	16	1/18/2010	Office & Admin Supplies AG	PV	42416096	United Parcel Service	127.32
575620	16	1/18/2010	Office & Admin Supplies AG	PV	42416114	United Parcel Service	88.89
575625	16	1/18/2010	Overnight Shipping AG	PV	42416134	United Parcel Service	91.14
575625	16	1/18/2010	Overnight Shipping AG	PV	42416137	United Parcel Service	92.66
575625	16	1/18/2010	Overnight Shipping AG	PV	42416483	United Parcel Service	43.25
575711	16	1/18/2010	Add'l Security Costs AG	PV	42416115	Murray Guard Inc-PO/REMIT	715.20
575711	16	1/18/2010	Add'l Security Costs AG	PV	42416117	Murray Guard Inc-PO/REMIT	2,506.28
575780	16	1/18/2010	Trash Removal AG	PV	42416120	Rumpke of Ind LLC-REMIT-ALL AC	82.46
575830	16	1/18/2010	Wtr & Waste Wtr Exp AG	PV	42416076	Kentucky American Water	4.25
575830	16	1/18/2010	Wtr & Waste Wtr Exp AG	PV	42416078	Kentucky American Water	10.65
575830	16	1/18/2010	Wtr & Waste Wtr Exp AG	PV	42416084	Kentucky American Water	6.07
575830	16	1/18/2010	Wtr & Waste Wtr Exp AG	PV	42416087	Kentucky American Water	111.40
575830	16	1/18/2010	Wtr & Waste Wtr Exp AG	PV	42416099	Kentucky American Water	176.18
575830	16	1/18/2010	Wtr & Waste Wtr Exp AG	PV	42416108	Kentucky American Water	19.81
575830	16	1/18/2010	Wtr & Waste Wtr Exp AG	PV	42416111	Kentucky American Water	930.55
620000	24	1/18/2010	Mat and Sup Maint TD	PV	42416043	Ford Meter Box Co Inc - ALL US	291.00
620000	24	1/18/2010	Mat and Sup Maint TD	PV	42416066	CI Thornburg Co Inc	506.42
760400		1/18/2010	Other Lobbying Expenses	PV	42416811	McCarthy Strategic Solutions L	4,509.13
401110		1/19/2010	Res Sales Billed	JE	30911821	KY CIS POST GL BATCH	-162,776.36
401210		1/19/2010	Com Sales Billed	JE	30911821	KY CIS POST GL BATCH	-73,972.36
401510		1/19/2010	Pub Auth Billed	JE	30911821	KY CIS POST GL BATCH	-11,857.42
402110		1/19/2010	Dom WW Serv Billed	JE	30911821	KY CIS POST GL BATCH	-5.76
403105		1/19/2010	Oth Rev-App/Initiate Serv Fee	JE	30911821	KY CIS POST GL BATCH	-1,976.00
403107		1/19/2010	Oth Rev-Reconnection Charges	JE	30911821	KY CIS POST GL BATCH	-3,198.00
504100	16	1/19/2010	Group Ins Oper AG	PS	42417124	White, Joe C.	160.00
515100	12	1/19/2010	Purch Power P	EE	4059234	KU	540.46
515100	14	1/19/2010	Purch Power TD	EE	4059236	KU	73.25
515100	14	1/19/2010	Purch Power TD	RI	10139863	Owen Electric - PO/REMIT	-347.20
535000	14	1/19/2010	Contr Svc-Other Oper TD	PV	42417334	Kentucky Underground Protectio	2,358.30
535000	16	1/19/2010	Contr Svc-Other Oper AG	PV	42417725	Randy Walker Electric-PO/REMIT	65.12
535000	16	1/19/2010	Contr Svc-Other Oper AG	PV	42417727	Kentucky Underground Storage I	168.00
535001	14	1/19/2010	Contr Svc-Temp Empl Oper TD	PV	42417719	Volt Services Group	351.48
535001	13	1/19/2010	Contr Svc-Temp Empl Oper WT	PV	42417719	Volt Services Group	1,757.44
550000	16	1/19/2010	Trans Oper AG	PV	42417808	Bridgestone Americas Inc	645.09
550002	16	1/19/2010	Trans Oper AG Lease Fuel	PV	42417345	Automotive Rentals Inc ACH/ALL	8,409.40
550003	16	1/19/2010	Trans Oper AG Lease Maint	PV	42417345	Automotive Rentals Inc ACH/ALL	6,918.55
570100	15	1/19/2010	Uncollectible Accounts	JE	30911821	KY CIS POST GL BATCH	-664.08
575000	14	1/19/2010	Misc Oper TD	ST	30911733	SABRIX NO TAX CHARGED ACR	12.39
575275	16	1/19/2010	Discounts Available	PK	62058548	USA Blue Book	-2.06
575275	16	1/19/2010	Discounts Available	PK	62058553	Ford Meter Box Co Inc - ALL US	-294.48
575275	16	1/19/2010	Discounts Available	PK	62058567	Mueller Co - ALL USE PO/REMIT	-10.47
575780	16	1/19/2010	Trash Removal AG	PV	42417810	Lexington Fayette Urban County	132.55
620000	24	1/19/2010	Mat and Sup Maint TD	IR	579436	Inventory Return	-468.75
620000	24	1/19/2010	Mat and Sup Maint TD	IR	579438	Inventory Return	-91.88
620000	24	1/19/2010	Mat and Sup Maint TD	IR	579445	Inventory Return	-46.62
620000	24	1/19/2010	Mat and Sup Maint TD	IR	579449	Inventory Return	-48.97
620000	24	1/19/2010	Mat and Sup Maint TD	ST	30911733	SABRIX NO TAX CHARGED ACR	17.46
716121		1/19/2010	M&J Expenses-Outside	II	579448	Inventory Issue-Stk E & D	46.62
716121		1/19/2010	M&J Expenses-Outside	II	579450	Inventory Issue-Stk E & D	48.97
401110		1/20/2010	Res Sales Billed	JE	30911898	KY CIS POST GL BATCH	-79,606.21
401210		1/20/2010	Com Sales Billed	JE	30911898	KY CIS POST GL BATCH	-79,332.31
401310		1/20/2010	Ind Sales Billed	JE	30911898	KY CIS POST GL BATCH	-117.42
401510		1/20/2010	Pub Auth Billed	JE	30911898	KY CIS POST GL BATCH	-3,360.62
402310		1/20/2010	Ind WW Serv Billed	RI	10139874	Kentucky American Northern	-500.00
403104		1/20/2010	Oth Rev-NSF Check Charge	JE	30911898	KY CIS POST GL BATCH	-192.00
403105		1/20/2010	Oth Rev-App/Initiate Serv Fee	JE	30911898	KY CIS POST GL BATCH	-1,196.00
403107		1/20/2010	Oth Rev-Reconnection Charges	JE	30911898	KY CIS POST GL BATCH	-2,054.00
515100	12	1/20/2010	Purch Power P	EE	4059655	KU	846.52



ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
515100	14	1/20/2010	Purch Power TD	EE	4059660	KU	23.42
515100	14	1/20/2010	Purch Power TD	EE	4059663	KU	12.78
515100	14	1/20/2010	Purch Power TD	EE	4059720	KU	12.28
515100	14	1/20/2010	Purch Power TD	EE	4059723	KU	177.65
515100	14	1/20/2010	Purch Power TD	EE	4059727	KU	42.57
515100	14	1/20/2010	Purch Power TD	EE	4059757	OWEN ELECTRIC COOP INC	23.34
515100	14	1/20/2010	Purch Power TD	EE	4059807	KU	95.13
515100	14	1/20/2010	Purch Power TD	EE	4059809	KU	22.45
515100	13	1/20/2010	Purch Power WT	EE	4059816	KU	382.30
515100	14	1/20/2010	Purch Power TD	EE	4059829	KU	85.48
515100	13	1/20/2010	Purch Power WT	EE	4059887	KU	2,401.31
515100	14	1/20/2010	Purch Power TD	EE	4059888	KU	13.49
520100	14	1/20/2010	M & S Oper TD	EE	4059663	KU	10.00
520100	16	1/20/2010	M & S Oper AG	PV	42418536	Sams Club	250.32
520100	16	1/20/2010	M & S Oper AG	PV	42418546	Media Library Inc-PO/REMIT	200.00
535001	14	1/20/2010	Contr Svc-Temp Empl Oper TD	PV	42418527	Volt Services Group	259.42
535001	13	1/20/2010	Contr Svc-Temp Empl Oper WT	PV	42418527	Volt Services Group	1,749.08
550000	16	1/20/2010	Trans Oper AG	ST	30911797	SABRIX VENDOR TAX COMPARE	4.44
570100	15	1/20/2010	Uncollectible Accounts	JE	30911898	KY CIS POST GL BATCH	-154.58
575280	16	1/20/2010	Dues/Membership Deduct	PV	42418549	Cynthiana Harrison	350.00
575320	14	1/20/2010	Electricity TD	EE	4059714	KU	525.87
760100		1/20/2010	Donations Deduct	PV	42418540	News-Herald Owenton	225.00
401110		1/21/2010	Res Sales Billed	JE	30912245	KY CIS POST GL BATCH	-169,218.98
401210		1/21/2010	Com Sales Billed	JE	30912245	KY CIS POST GL BATCH	-58,015.58
401310		1/21/2010	Ind Sales Billed	JE	30912245	KY CIS POST GL BATCH	-295.51
401510		1/21/2010	Pub Auth Billed	JE	30912245	KY CIS POST GL BATCH	-886.33
401610		1/21/2010	SFR Billed	JE	30912245	KY CIS POST GL BATCH	-89.61
402110		1/21/2010	Dom WW Serv Billed	JE	30912245	KY CIS POST GL BATCH	-1,684.03
402210		1/21/2010	Com WW Serv Billed	JE	30912245	KY CIS POST GL BATCH	-265.84
402310		1/21/2010	Ind WW Serv Billed	JE	30912245	KY CIS POST GL BATCH	-82.99
403104		1/21/2010	Oth Rev-NSF Check Charge	JE	30912245	KY CIS POST GL BATCH	-216.00
403105		1/21/2010	Oth Rev-App/Initiate Serv Fee	JE	30912245	KY CIS POST GL BATCH	-1,144.00
403107		1/21/2010	Oth Rev-Reconnection Charges	JE	30912245	KY CIS POST GL BATCH	-1,300.00
515100	14	1/21/2010	Purch Power TD	EE	4052799	KU	30.47
515100	12	1/21/2010	Purch Power P	EE	4061232	KU	1,026.66
520100	16	1/21/2010	M & S Oper AG	PV	42419177	Grainger - ALL USE REMIT	1,559.50
533000	16	1/21/2010	Contr Svc-Legal Oper AG	PV	42418963	Stoll Keenon Ogden PLLC-PO/REM	2,040.48
535000	16	1/21/2010	Contr Svc-Other Oper AG	PV	42419147	Computershare	361.08
541000	14	1/21/2010	Rents-Real Prop Oper TD	PV	42419171	Norfolk Southern Corporation	150.00
541000	14	1/21/2010	Rents-Real Prop Oper TD	PV	42419172	Norfolk Southern Corporation	150.00
541000	14	1/21/2010	Rents-Real Prop Oper TD	PV	42419173	Norfolk Southern Corporation	150.00
541000	14	1/21/2010	Rents-Real Prop Oper TD	PV	42419174	Norfolk Southern Corporation	150.00
550000	16	1/21/2010	Trans Oper AG	PV	42419070	C Store Partners - REMIT	101.75
550000	16	1/21/2010	Trans Oper AG	PV	42419072	Thoroughbred Energy LLC	356.83
570100	15	1/21/2010	Uncollectible Accounts	JE	30912245	KY CIS POST GL BATCH	-385.44
575000	14	1/21/2010	Misc Oper TD	TC	30911972	Granite	73.70
575000	16	1/21/2010	Misc Oper AG	PV	42418873	Ferguson SAC - ALL USE REMIT	-1.45
575000	14	1/21/2010	Misc Oper TD	PV	42419168	Grainger - ALL USE REMIT	21.42
575000	14	1/21/2010	Misc Oper TD	PV	42419170	Grainger - ALL USE REMIT	30.03
575000	14	1/21/2010	Misc Oper TD	PV	42419178	Grainger - ALL USE REMIT	682.45
575000	14	1/21/2010	Misc Oper TD	PV	42419179	Grainger - ALL USE REMIT	15.56
575000	14	1/21/2010	Misc Oper TD	PV	42419180	Grainger - ALL USE REMIT	650.70
575000	14	1/21/2010	Misc Oper TD	PV	42419181	Grainger - ALL USE REMIT	301.25
575000	14	1/21/2010	Misc Oper TD	PV	42419182	Grainger - ALL USE REMIT	72.10
575000	14	1/21/2010	Misc Oper TD	PV	42419183	Grainger - ALL USE REMIT	592.25
575275	16	1/21/2010	Discounts Available	PK	62058588	US Pipe & Foundry Co - REMIT	-491.28
575320	14	1/21/2010	Electricity TD	EE	4061251	KU	25.92
575320	14	1/21/2010	Electricity TD	EE	4061253	KU	55.50
575320	14	1/21/2010	Electricity TD	EE	4061257	KU	40.40
575320	14	1/21/2010	Electricity TD	EE	4062741	OWEN ELECTRIC COOP INC	15.29
575740	16	1/21/2010	Telephone AG	TC	30911972	Granite	97.27
575740	14	1/21/2010	Telephone TD	TC	30911972	Granite	119.45
620000	24	1/21/2010	Mat and Sup Maint TD	OV	10288392	Bingham & Taylor Corp	714.44
620000	24	1/21/2010	Mat and Sup Maint TD	PV	42419166	Hydraflo Inc -PO/REMIT	453.12
620000	24	1/21/2010	Mat and Sup Maint TD	PV	42419176	Hydraflo Inc -PO/REMIT	883.20
685350		1/21/2010	SUTA	PS	42419190	Treasurer Kentucky Unemploy In	.01
716121		1/21/2010	M&J Expenses-Outside	PV	42418965	HDR Engineering Inc - ALL USE	306.00
401110		1/22/2010	Res Sales Billed	JE	30912435	KY CIS POST GL BATCH	-285,617.25
401210		1/22/2010	Com Sales Billed	JE	30912435	KY CIS POST GL BATCH	-129,013.84
401310		1/22/2010	Ind Sales Billed	JE	30912435	KY CIS POST GL BATCH	-2,529.66
401510		1/22/2010	Pub Auth Billed	JE	30912435	KY CIS POST GL BATCH	-4,957.88
402210		1/22/2010	Com WW Serv Billed	JE	30912435	KY CIS POST GL BATCH	-17.16
403104		1/22/2010	Oth Rev-NSF Check Charge	JE	30912435	KY CIS POST GL BATCH	-216.00
403105		1/22/2010	Oth Rev-App/Initiate Serv Fee	JE	30912435	KY CIS POST GL BATCH	-3,744.00
403107		1/22/2010	Oth Rev-Reconnection Charges	JE	30912435	KY CIS POST GL BATCH	-5,564.00
515100	14	1/22/2010	Purch Power TD	EE	4064636	OWEN ELECTRIC COOP INC	66.55
515100	14	1/22/2010	Purch Power TD	EE	4064641	OWEN ELECTRIC COOP INC	71.84
541400	16	1/22/2010	Rents-Equipment Oper AG	PV	42419504	Canon Financial Svcs Inc -REMI	1,226.31
541400	16	1/22/2010	Rents-Equipment Oper AG	PV	42419507	Canon Financial Svcs Inc -REMI	156.20
541400	16	1/22/2010	Rents-Equipment Oper AG	PV	42419509	Canon Financial Svcs Inc -REMI	149.50
550000	16	1/22/2010	Trans Oper AG	ST	30912227	SABRIX NO TAX CHARGED ACR	27.52
550000	16	1/22/2010	Trans Oper AG	PV	42419525	Bridgestone Americas Inc	572.45
570100	15	1/22/2010	Uncollectible Accounts	JE	30912435	KY CIS POST GL BATCH	-399.59
575030	16	1/22/2010	Advertising	PV	42419494	Henry Clay High School	160.00

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
575100	15	1/22/2010	Bank Service Charges CA	PV	42419302	CheckFreePay Corporation	8,453.76
575275	16	1/22/2010	Discounts Available	PK	62058606	Mueller Co - ALL USE PO/REMIT	-13.07
575275	16	1/22/2010	Discounts Available	PK	62058612	Ferguson SAC - ALL USE REMIT	-17.43
575280	16	1/22/2010	Dues/Membership Deduc	PS	42419286	Kentucky Chamber of Commerce-P	5,500.00
575620	16	1/22/2010	Office & Admin Supplies AG	PV	42419522	United Parcel Service	389.97
575711	16	1/22/2010	Add'l Security Costs AG	PV	42419514	Murray Guard Inc-PO/REMIT	2,506.28
575711	16	1/22/2010	Add'l Security Costs AG	PV	42419517	Murray Guard Inc-PO/REMIT	715.20
575740	16	1/22/2010	Telephone AG	TC	30912115	Genesys	5.96
575740	16	1/22/2010	Telephone AG	TC	30912175	AT&T	116.45
575740	16	1/22/2010	Telephone AG	TC	30912176	AT&T	223.10
575740	16	1/22/2010	Telephone AG	TC	30912177	AT&T	1,398.36
620000	24	1/22/2010	Mat and Sup Maint TD	ST	30912227	SABRIX NO TAX CHARGED ACR	80.18
675000	26	1/22/2010	Misc Maint AG	PV	42419520	Commonwealth Communications of	3,813.00
550000	16	1/23/2010	Trans Oper AG	ST	30912399	SABRIX VENDOR TAX COMPARE	4.44
575030	16	1/23/2010	Advertising	ST	30912400	SABRIX NO TAX CHARGED ACR	9.60
715111		1/23/2010	M&J Revenues-Outside	RI	10140305	CJ Hughes Construction Co Inc	-245.48
715111		1/23/2010	M&J Revenues-Outside	RI	10140306	Bluegrass Station - Robert Hun	-11,097.10
501200	24	1/24/2010	Labor Maint TD	T2	36401	Payroll Labor Distribution	142.74
501200	2405	1/24/2010	Labor Maint TD Super/Eng	T2	36401	Payroll Labor Distribution	607.86
501200	2305	1/24/2010	Labor Maint WT Super/Eng	T2	36401	Payroll Labor Distribution	1,958.72
501200	2435	1/24/2010	Labor Maint TD Meters	T2	36401	Payroll Labor Distribution	3,555.28
501200	22	1/24/2010	Labor Maint P	T2	36401	Payroll Labor Distribution	3,742.40
501200	2440	1/24/2010	Labor Maint TD Hydrants	T2	36401	Payroll Labor Distribution	4,453.26
501200	1415	1/24/2010	Labor Oper TD Lines	T2	36401	Payroll Labor Distribution	5,255.73
501200	15	1/24/2010	Labor Oper CA	T2	36401	Payroll Labor Distribution	5,719.15
501200	1520	1/24/2010	Labor Oper CA Cust Serv	T2	36401	Payroll Labor Distribution	6,634.87
501200	1405	1/24/2010	Labor Oper TD Super/Eng	T2	36401	Payroll Labor Distribution	7,673.24
501200	2430	1/24/2010	Labor Maint TD Services	T2	36401	Payroll Labor Distribution	8,971.34
501200	2420	1/24/2010	Labor Maint TD Mains	T2	36401	Payroll Labor Distribution	9,079.74
501200	1510	1/24/2010	Labor Oper CA Mtr Read	T2	36401	Payroll Labor Distribution	22,949.57
501200	1305	1/24/2010	Labor Oper WT Super/Eng	T2	36401	Payroll Labor Distribution	24,529.62
501200	1420	1/24/2010	Labor Oper TD Meter	T2	36401	Payroll Labor Distribution	27,205.99
501200	14	1/24/2010	Labor Oper TD	T2	36401	Payroll Labor Distribution	27,415.23
501200	13	1/24/2010	Labor Oper WT	T2	36401	Payroll Labor Distribution	30,381.32
501200	16	1/24/2010	Labor Oper AG	T2	36401	Payroll Labor Distribution	39,477.70
501200	14	1/24/2010	Labor Oper TD	T2	36435	Payroll Labor Distribution	2,500.00
501200	14	1/24/2010	Labor Oper TD	T3	36436	Actual Burden Journal Entries	1,385.00
501210	16	1/24/2010	Labor NS OT AG	T2	36401	Payroll Labor Distribution	550.94
501210	15	1/24/2010	Labor NS OT CA	T2	36401	Payroll Labor Distribution	792.62
501210	1415	1/24/2010	Labor NS OT TD Lines	T2	36401	Payroll Labor Distribution	1,470.59
501210	2430	1/24/2010	Labor NS OT TD Services	T2	36401	Payroll Labor Distribution	1,707.82
501210	1305	1/24/2010	Labor NS OT WT Super/Eng	T2	36401	Payroll Labor Distribution	1,721.48
501210	1520	1/24/2010	Labor NS OT CA Cust Serv	T2	36401	Payroll Labor Distribution	1,734.86
501210	14	1/24/2010	Labor NS OT TD	T2	36401	Payroll Labor Distribution	2,127.41
501210	1510	1/24/2010	Labor NS OT CA Mtr Read	T2	36401	Payroll Labor Distribution	3,358.62
501210	13	1/24/2010	Labor NS OT WT	T2	36401	Payroll Labor Distribution	3,379.81
501210	2420	1/24/2010	Labor NS OT TD Mains	T2	36401	Payroll Labor Distribution	6,627.58
501210	1420	1/24/2010	Labor NS OT TD Meter	T2	36401	Payroll Labor Distribution	6,834.36
501211	13	1/24/2010	Labor OT WT	T2	36401	Payroll Labor Distribution	-297.96
501211	14	1/24/2010	Labor OT TD	T2	36401	Payroll Labor Distribution	472.95
501211	2430	1/24/2010	Labor OT TD Services	T2	36401	Payroll Labor Distribution	962.83
501211	2420	1/24/2010	Labor OT TD Mains	T2	36401	Payroll Labor Distribution	1,852.96
501711		1/24/2010	IP-Off-Annual-P/R JE	T3	36402	Actual Burden Journal Entries	11,813.75
504100	16	1/24/2010	Group Ins Oper AG	T3	36402	Actual Burden Journal Entries	5,809.26
504100	1	1/24/2010	Group Insurance - Cap Credits	T3	36402	Actual Burden Journal Entries	42,614.20
505100	1	1/24/2010	PBOP Cap Credits	T3	36402	Actual Burden Journal Entries	28,320.02
506100	1	1/24/2010	Pension - Cap Credits	T3	36402	Actual Burden Journal Entries	40,160.15
507100	16	1/24/2010	401k Oper AG	T3	36402	Actual Burden Journal Entries	4,486.94
508101	16	1/24/2010	DCP Oper AG	T3	36402	Actual Burden Journal Entries	3,762.03
550000	1	1/24/2010	Trans - Cap Credits	T3	36402	Actual Burden Journal Entries	22,096.17
558000	1	1/24/2010	Ins Work Comp Cap Credits	T3	36402	Actual Burden Journal Entries	4,735.04
685320		1/24/2010	FUTA	T3	36402	Actual Burden Journal Entries	1,984.07
685320		1/24/2010	FUTA	T3	36436	Actual Burden Journal Entries	31.08
685325		1/24/2010	FICA	T3	36402	Actual Burden Journal Entries	19,535.72
685325		1/24/2010	FICA	T3	36436	Actual Burden Journal Entries	297.21
685350		1/24/2010	SUTA	T3	36402	Actual Burden Journal Entries	3,629.93
685350		1/24/2010	SUTA	T3	36436	Actual Burden Journal Entries	54.39
715111		1/24/2010	M&J Revenues-Outside	RI	10140233	Kentucky Farm Bureau	-481.22
715111		1/24/2010	M&J Revenues-Outside	RI	10140234	K Hayes Limited	-259.28
715111		1/24/2010	M&J Revenues-Outside	RI	10140235	Kentucky River Authority	-2,603.84
715111		1/24/2010	M&J Revenues-Outside	RI	10140236	Ball Homes	-1,678.68
715111		1/24/2010	M&J Revenues-Outside	RI	10140237	Kentucky River Authority	-2,403.07
715111		1/24/2010	M&J Revenues-Outside	RI	10140238	Lighthouse Ministries	-181.74
715111		1/24/2010	M&J Revenues-Outside	RI	10140239	CJ Hughes Construction Co Inc	-183.19
715111		1/24/2010	M&J Revenues-Outside	RI	10140243	Board of Education	-267.97
715111		1/24/2010	M&J Revenues-Outside	RI	10140244	Stanley Pipeline Inc	-471.24
716121		1/24/2010	M&J Expenses-Outside	T2	36401	Payroll Labor Distribution	5,214.82
716121		1/24/2010	M&J Expenses-Outside	T3	36402	Actual Burden Journal Entries	2,345.71
401110		1/25/2010	Res Sales Billed	JE	30912617	KY CIS POST GL BATCH	-121,876.67
401210		1/25/2010	Com Sales Billed	JE	30912617	KY CIS POST GL BATCH	-69,902.48
401310		1/25/2010	Ind Sales Billed	JE	30912617	KY CIS POST GL BATCH	-1,176.72
401510		1/25/2010	Pub Auth Billed	JE	30912617	KY CIS POST GL BATCH	-6,688.59
403104		1/25/2010	Oth Rev-NSF Check Charge	JE	30912617	KY CIS POST GL BATCH	-168.00
403105		1/25/2010	Oth Rev-App/Initiate Serv Fee	JE	30912617	KY CIS POST GL BATCH	-1,846.00

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
403107		1/25/2010	Oth Rev-Reconnection Charges	JE	30912617	KY CIS POST GL BATCH	-1,872.00
515100	14	1/25/2010	Purch Power TD	EE	4066603	OWEN ELECTRIC COOP INC	41.64
515100	14	1/25/2010	Purch Power TD	EE	4066612	OWEN ELECTRIC COOP INC	236.52
518001	AWSI	1/25/2010	Chemicals Carbon AWSI	PV	42421116	American Anglian Environmental	3,550.41
518001	AWSI	1/25/2010	Chemicals Carbon AWSI	PV	42421136	American Anglian Environmental	3,872.29
520100	14	1/25/2010	M & S Oper TD	PV	42421141	Cobb, Rodney	705.68
535000	13	1/25/2010	Contr Svc-Other Oper WT	PV	42421146	Siemens Water Technologies Cor	186.56
536000	13	1/25/2010	Contr Svc-Lab Testing Oper WT	PV	42421110	Fouser Environmental Services	100.00
536000	13	1/25/2010	Contr Svc-Lab Testing Oper WT	PV	42421113	Fouser Environmental Services	410.00
550000	16	1/25/2010	Trans Oper AG	PS	42421022	Kentucky State Treasurer-PO/RE	3.22
570100	15	1/25/2010	Uncollectible Accounts	JE	30912617	KY CIS POST GL BATCH	-474.15
575200	15	1/25/2010	Collection Agencies CA	PV	42421057	Penn Credit Corp	-4.21
575275	16	1/25/2010	Discounts Available	PV	42421091	JCM Industries Inc	28.61
575320	14	1/25/2010	Electricity TD	PV	42421138	KY Utilities	14.33
575500	14	1/25/2010	Janitorial TD	PV	42421140	Cobb, Rodney	399.00
575625	16	1/25/2010	Overnight Shipping AG	PV	42421137	United Parcel Service	88.69
575625	13	1/25/2010	Overnight Shipping WT	PV	42421143	United Parcel Service	57.83
620000	24	1/25/2010	Mat and Sup Maint TD	IR	580534	Inventory Return	-93
620000	24	1/25/2010	Mat and Sup Maint TD	OV	10288738	Smith Blair Inc - PO Box 5337	1,776.89
620000	26	1/25/2010	Mat and Sup Maint AG	PV	42420523	Neopost Inc	168.53
401110		1/26/2010	Res Sales Billed	JE	30912686	KY CIS POST GL BATCH	-148,727.50
401210		1/26/2010	Com Sales Billed	JE	30912686	KY CIS POST GL BATCH	-16,726.66
401510		1/26/2010	Pub Auth Billed	JE	30912686	KY CIS POST GL BATCH	-2,511.01
402110		1/26/2010	Dom WW Serv Billed	JE	30912686	KY CIS POST GL BATCH	-11.51
403104		1/26/2010	Oth Rev-NSF Check Charge	JE	30912686	KY CIS POST GL BATCH	-192.00
403105		1/26/2010	Oth Rev-App/Initiate Serv Fee	JE	30912686	KY CIS POST GL BATCH	-1,248.00
403107		1/26/2010	Oth Rev-Reconnection Charges	JE	30912686	KY CIS POST GL BATCH	-1,508.00
504610	16	1/26/2010	Employee Awards AG	PV	42421447	Tharpe Company Inc-REMIT	132.45
515100	14	1/26/2010	Purch Power TD	EE	4067951	OWEN ELECTRIC COOP INC	26.10
515100	14	1/26/2010	Purch Power TD	EE	4067955	OWEN ELECTRIC COOP INC	14.63
520100	16	1/26/2010	M & S Oper AG	PV	42421662	Grainger - ALL USE REMIT	52.79
535000	13	1/26/2010	Contr Svc-Other Oper WT	PV	42421536	Christopher Excavating	872.28
535000	13	1/26/2010	Contr Svc-Other Oper WT	PV	42421540	Christopher Excavating	3,227.36
535000	16	1/26/2010	Contr Svc-Other Oper AG	PV	42421678	Overhead Door Co of Lexington	118.00
535000	16	1/26/2010	Contr Svc-Other Oper AG	PV	42421680	SimplexGrinnell - CH 10320 RE	413.72
535000	16	1/26/2010	Contr Svc-Other Oper AG	PV	42422066	Computershare	1,545.68
535000	15	1/26/2010	Contr Svc-Other Oper CA	PV	42422227	Accenture, LLP-REMIT	4,246.95
536000	13	1/26/2010	Contr Svc-Lab Testing Oper WT	PV	42421687	Fouser Environmental Services	231.00
541000	14	1/26/2010	Rents-Real Prop Oper TD	PV	42421586	R J Corman Railroad Co-REMIT	200.00
550000	14	1/26/2010	Trans Oper TD	PV	42421433	Commonwealth Communications Sy	344.81
550000	14	1/26/2010	Trans Oper TD	PV	42421437	Commonwealth Communications Sy	304.00
550000	14	1/26/2010	Trans Oper TD	PV	42421442	Wilson Equipment Co	102.30
570100	15	1/26/2010	Uncollectible Accounts	JE	30912686	KY CIS POST GL BATCH	-433.42
575000	16	1/26/2010	Misc Oper AG	JE	30912607	Correct Inventory Receipts	-5.91
575000	14	1/26/2010	Misc Oper TD	PV	42421644	A & H Safety Supply Co - PO/RE	1,434.85
575000	14	1/26/2010	Misc Oper TD	PV	42421648	USA Blue Book	218.78
575000	14	1/26/2010	Misc Oper TD	PV	42421650	Grainger - ALL USE REMIT	778.46
575000	14	1/26/2010	Misc Oper TD	PV	42421658	Grainger - ALL USE REMIT	117.48
575000	14	1/26/2010	Misc Oper TD	PV	42421671	Grainger - ALL USE REMIT	55.26
575000	14	1/26/2010	Misc Oper TD	PV	42421673	Grainger - ALL USE REMIT	1,493.80
575000	14	1/26/2010	Misc Oper TD	PV	42421675	USA Blue Book	71.93
575275	16	1/26/2010	Discounts Available	ST	30912548	SABRIX NO TAX CHARGED ACR	1.72
575275	16	1/26/2010	Discounts Available	PK	62058623	USA Blue Book	-2.19
575320	13	1/26/2010	Electricity WT	EE	4068051	BLUE GRASS ENERGY	35.98
575740	16	1/26/2010	Telephone AG	TC	30912467	Genesys	26.29
575740	15	1/26/2010	Telephone CA	TC	30912483	Windstream	115.29
575740	15	1/26/2010	Telephone CA	TC	30912484	Windstream	269.25
575740	15	1/26/2010	Telephone CA	TC	30912485	Windstream	1,148.05
575740	15	1/26/2010	Telephone CA	TC	30912486	Windstream	107.61
575740	15	1/26/2010	Telephone CA	TC	30912487	Windstream	147.75
575740	15	1/26/2010	Telephone CA	TC	30912488	Windstream	2,396.71
575740	16	1/26/2010	Telephone AG	TC	30912492	Idearc	137.85
575741	16	1/26/2010	Cell Phone AG	TC	30912467	Genesys	1.28
575780	11	1/26/2010	Trash Removal SS	PV	42421533	Allied Waste Services #993	102.58
575780	11	1/26/2010	Trash Removal SS	PV	42421582	Allied Waste Services #993	3.68
575780	14	1/26/2010	Trash Removal TD	PV	42421582	Allied Waste Services #993	3.68
620000	24	1/26/2010	Mat and Sup Maint TD	JE	30912591	BP non stock material to MJ	-11.45
620000	24	1/26/2010	Mat and Sup Maint TD	JE	30912596	BP non stock material to MJ	-174.19
620000	24	1/26/2010	Mat and Sup Maint TD	JE	30912611	BP non stock material to MJ	-5.81
620000	24	1/26/2010	Mat and Sup Maint TD	JE	30912612	JAN10 Non-Inventory Write Off	-607.22
620000	24	1/26/2010	Mat and Sup Maint TD	PV	42421631	Lexington Quarry Co	568.52
620000	23	1/26/2010	Mat and Sup Maint WT	PV	42421682	Remote Automation Solutions -	203.74
620000	21	1/26/2010	Mat and Sup Maint SS	PV	42421684	Kentucky Service Co Inc	1,362.92
620000	23	1/26/2010	Mat and Sup Maint WT	PV	42421686	CCI Power Supplies LLC	570.61
675000	24	1/26/2010	Misc Maint TD	PV	42421599	Signal Boards Inc - REMIT	47.70
675000	24	1/26/2010	Misc Maint TD	PV	42421610	Signal Boards Inc - REMIT	95.40
675000	24	1/26/2010	Misc Maint TD	PV	42421616	Saf ti co Inc - PO/REMIT	100.70
675000	24	1/26/2010	Misc Maint TD	PV	42421619	Saf ti co Inc - PO/REMIT	79.50
675000	26	1/26/2010	Misc Maint AG	PV	42422009	Vertex Business Services - Wir	1.34
716121		1/26/2010	M&J Expenses-Outside	JE	30912591	BP non stock material to MJ	11.45
716121		1/26/2010	M&J Expenses-Outside	JE	30912596	BP non stock material to MJ	174.19
716121		1/26/2010	M&J Expenses-Outside	JE	30912611	BP non stock material to MJ	5.81
760200		1/26/2010	Other Income Deductions	PV	42421451	Harperprints Inc	4,297.07
760200		1/26/2010	Other Income Deductions	PV	42421457	Harperprints Inc	2,002.00

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
760200		1/26/2010	Other Income Deductions	PV	42421468	Identity Links Inc	1,534.89
760200		1/26/2010	Other Income Deductions	PV	42421475	CJ Advertising	91,759.00
760200		1/26/2010	Other Income Deductions	PV	42421489	Creative Co Op LLC	12,268.75
760200		1/26/2010	Other Income Deductions	PV	42421493	Creative Co Op LLC	9,600.00
760200		1/26/2010	Other Income Deductions	PV	42421497	Creative Co Op LLC	5,000.00
760200		1/26/2010	Other Income Deductions	PV	42421500	Creative Co Op LLC	9,300.00
760200		1/26/2010	Other Income Deductions	PV	42421503	Creative Co Op LLC	5,025.00
760200		1/26/2010	Other Income Deductions	PV	42421507	Windrunner Advertising	145.00
760200		1/26/2010	Other Income Deductions	PV	42421510	Unglaub, Jean Elizabeth	800.00
401110		1/27/2010	Res Sales Billed	JE	30912932	KY CIS POST GL BATCH	-147,519.15
401210		1/27/2010	Com Sales Billed	JE	30912932	KY CIS POST GL BATCH	-22,461.56
401450		1/27/2010	Priv Fire Billed	JE	30912932	KY CIS POST GL BATCH	-39.85
401510		1/27/2010	Pub Auth Billed	JE	30912932	KY CIS POST GL BATCH	-402.80
402110		1/27/2010	Dom WW Serv Billed	JE	30912932	KY CIS POST GL BATCH	-7.61
403104		1/27/2010	Oth Rev-NSF Check Charge	JE	30912932	KY CIS POST GL BATCH	-120.00
403105		1/27/2010	Oth Rev-App/Initiate Serv Fee	JE	30912932	KY CIS POST GL BATCH	-988.00
403107		1/27/2010	Oth Rev-Reconnection Charges	JE	30912932	KY CIS POST GL BATCH	-1,248.00
501200	16	1/27/2010	Labor Oper AG	RI	10140087	Arvin, William P.	-1,338.96
515100	14	1/27/2010	Purch Power TD	EE	4070361	KU	117.47
515100	14	1/27/2010	Purch Power TD	EE	4070438	KU	318.64
550000	14	1/27/2010	Trans Oper TD	ST	30912657	SABRIX VENDOR TAX COMPARE	18.24
550000	14	1/27/2010	Trans Oper TD	ST	30912661	SABRIX NO TAX CHARGED ACR	18.24
550000	16	1/27/2010	Trans Oper AG	PV	42423261	Automotive Rentals Inc ACH/ALL	.50
550000	16	1/27/2010	Trans Oper AG	PV	42423265	Automotive Rentals Inc ACH/ALL	.50
570100	15	1/27/2010	Uncollectible Accounts	JE	30912932	KY CIS POST GL BATCH	-61.52
575000	14	1/27/2010	Misc Oper TD	ST	30912661	SABRIX NO TAX CHARGED ACR	17.45
575000	13	1/27/2010	Misc Oper WT	PS	42423293	Kentucky State Treasurer-Water	2,700.00
575000	14	1/27/2010	Misc Oper TD	PD	42423374	Grainger - ALL USE REMIT	-51.61
575000	16	1/27/2010	Misc Oper AG	PV	42423421	Backtrack Employment Screening	172.00
575130	16	1/27/2010	Brochures and Handouts	PV	42422899	Harperprints Inc	343.28
575240	16	1/27/2010	Co Dues/Membership Deduct	PS	42423292	Rotary Club of Owenton	130.50
575275	16	1/27/2010	Discounts Available	PK	62058639	Mueller Co - ALL USE PO/REMIT	-67.99
575320	14	1/27/2010	Electricity TD	EE	4067959	OWEN ELECTRIC COOP INC	18.40
575320	14	1/27/2010	Electricity TD	EE	4070372	KU	78.60
575350	16	1/27/2010	Meals Deduct	PS	42422628	Bluegrass Catering - PO/REMIT	1,397.02
575500	16	1/27/2010	Janitorial AG	PV	42422838	Happy's General Contracting- R	495.00
620000	24	1/27/2010	Mat and Sup Maint TD	ST	30912661	SABRIX NO TAX CHARGED ACR	34.11
675000	24	1/27/2010	Misc Maint TD	ST	30912661	SABRIX NO TAX CHARGED ACR	5.72
675000	26	1/27/2010	Misc Maint AG	PV	42422407	Vertex Business Services - Wir	25.06
760200		1/27/2010	Other Income Deductions	ST	30912661	SABRIX NO TAX CHARGED ACR	140.09
401110		1/28/2010	Res Sales Billed	JE	30913087	KY CIS POST GL BATCH	-144,375.69
401210		1/28/2010	Com Sales Billed	JE	30913087	KY CIS POST GL BATCH	-8,174.66
401310		1/28/2010	Ind Sales Billed	JE	30913087	KY CIS POST GL BATCH	-33,013.45
401510		1/28/2010	Pub Auth Billed	JE	30913087	KY CIS POST GL BATCH	-552.73
402210		1/28/2010	Com WW Serv Billed	JE	30913087	KY CIS POST GL BATCH	-61.23
403104		1/28/2010	Oth Rev-NSF Check Charge	JE	30913087	KY CIS POST GL BATCH	-72.00
403105		1/28/2010	Oth Rev-App/Initiate Serv Fee	JE	30913087	KY CIS POST GL BATCH	-1,170.00
403107		1/28/2010	Oth Rev-Reconnection Charges	JE	30913087	KY CIS POST GL BATCH	-1,664.00
501200	1305	1/28/2010	Labor Oper WT Super/Eng	JE	30913017	Labor Accrual January 2010	3,710.80
501200	14	1/28/2010	Labor Oper TD	JE	30913017	Labor Accrual January 2010	4,638.50
501200	1405	1/28/2010	Labor Oper TD Super/Eng	JE	30913017	Labor Accrual January 2010	4,638.50
501200	16	1/28/2010	Labor Oper AG	JE	30913017	Labor Accrual January 2010	115,962.50
508101	16	1/28/2010	DCP Oper AG	JE	30913039	DCP Accrual Jan 2010	2,562.82
510100	11	1/28/2010	Purchased Water-Outside	PV	42424468	Georgetown Municipal Water & S	9.33
510100	11	1/28/2010	Purchased Water-Outside	PV	42424475	Georgetown Municipal Water & S	9.33
511100	13	1/28/2010	Waste Disposal Exp WT	ID	581515	CHEM ISSUES KRS JAN 2010	6,642.44
515100	14	1/28/2010	Purch Power TD	EE	4070918	KU	110.41
515100	12	1/28/2010	Purch Power P	EE	4070926	KU	1,784.85
518000	13	1/28/2010	Chemicals WT	ID	581349	Owenton WWTP Jan 2010	1,031.97
518000	13	1/28/2010	Chemicals WT	ID	581366	Owenton Water Jan 2010	13,234.27
518000	13	1/28/2010	Chemicals WT	ID	581515	CHEM ISSUES KRS JAN 2010	80,481.01
535000	13	1/28/2010	Contr Svc-Other Oper WT	PV	42424464	Siemens Water Technologies Cor	196.53
535000	16	1/28/2010	Contr Svc-Other Oper AG	PV	42424469	Christopher Excavating	480.00
535000	14	1/28/2010	Contr Svc-Other Oper TD	PV	42424469	Christopher Excavating	2,160.00
535000	13	1/28/2010	Contr Svc-Other Oper WT	PV	42424469	Christopher Excavating	7,080.00
535000	16	1/28/2010	Contr Svc-Other Oper AG	PV	42424472	Christopher Excavating	480.00
535000	14	1/28/2010	Contr Svc-Other Oper TD	PV	42424472	Christopher Excavating	2,160.00
535000	13	1/28/2010	Contr Svc-Other Oper WT	PV	42424472	Christopher Excavating	7,080.00
570100	15	1/28/2010	Uncollectible Accounts	JE	30913087	KY CIS POST GL BATCH	52,933.67
575000	14	1/28/2010	Misc Oper TD	PV	42424843	C E Construction	487.71
575030	16	1/28/2010	Advertising	PS	42424919	Historic KY Inc	595.00
575130	16	1/28/2010	Brochures and Handouts	ST	30912901	SABRIX NO TAX CHARGED ACR	20.60
575275	16	1/28/2010	Discounts Available	PV	42424477	Ford Meter Box Co Inc - ALL US	294.48
575275	16	1/28/2010	Discounts Available	PK	62058646	Ford Meter Box Co Inc - ALL US	-5.89
575275	16	1/28/2010	Discounts Available	PK	62058647	Mueller Co - ALL USE PO/REMIT	-13.86
575320	14	1/28/2010	Electricity TD	EE	4070907	KU	12.80
575500	13	1/28/2010	Janitorial WT	PV	42424469	Christopher Excavating	2,112.50
575500	13	1/28/2010	Janitorial WT	PV	42424472	Christopher Excavating	2,112.50
575820	13	1/28/2010	Uniforms WT	PV	42424466	Model Apparel	220.09
620000	24	1/28/2010	Mat and Sup Maint TD	IR	581531	Inventory Return	-237.80
620000	24	1/28/2010	Mat and Sup Maint TD	II	581540	Inventory Issue-Stk E & D	6,644.34
620000	21	1/28/2010	Mat and Sup Maint SS	PV	42424846	City Electric Motor Co of Lex-	1,563.44
760100		1/28/2010	Donations Deduct	PS	42424914	University of Kentucky	1,000.00
403103		1/29/2010	Oth Rev-Collect for Others	RI	10140246	Lexington Fayette Urban Cnty G	-93,200.22

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
403103		1/29/2010	Oth Rev-Collect for Others	RI	10140247	Sadieville City of - REMIT	-183.28
504100	1	1/29/2010	Group Insurance - Cap Credits	T1	36400	Payroll Disbursement Entries	-52,725.15
504100	16	1/29/2010	Group Ins Oper AG	T1	36400	Payroll Disbursement Entries	-10,015.35
504640	16	1/29/2010	Safety Incentive	CC	6729	WW GRAINGER	345.58
505100	1	1/29/2010	PBOP Cap Credits	T1	36400	Payroll Disbursement Entries	-34,036.83
506100	1	1/29/2010	Pension - Cap Credits	T1	36400	Payroll Disbursement Entries	-48,266.94
507100	16	1/29/2010	401k Oper AG	JE	30913133	401K Co Match Accr Jan 2010	2,919.00
511100	13	1/29/2010	Waste Disposal Exp WT	ID	581952	Chemical issues RRS Jan 2010	1,439.76
518000	13	1/29/2010	Chemicals WT	ID	581594	Cemical issues RW Jan 2010	198.55
518000	13	1/29/2010	Chemicals WT	ID	581952	Chemical issues RRS Jan 2010	36,330.82
520100	16	1/29/2010	M & S Oper AG	CC	6729	CLEAN SWEEP CAR WASH	962.84
520100	13	1/29/2010	M & S Oper WT	CC	6729	WW GRAINGER	1,250.10
520100	14	1/29/2010	M & S Oper TD	CC	6729	UFIRST LAUNDRY SVCS	3,212.23
535000	14	1/29/2010	Contr Svc-Other Oper TD	CC	6729	ORKIN, INC	65.79
535000	16	1/29/2010	Contr Svc-Other Oper AG	CC	6729	DICKERSONS REFRIDGERATION	858.90
535000	15	1/29/2010	Contr Svc-Other Oper CA	PV	42426816	RKM Research & Communications	5,679.63
550000	16	1/29/2010	Trans Oper AG	CC	6724	SHAMMY'S CAR WASH	8.00
550000	14	1/29/2010	Trans Oper TD	CC	6729	MR SPARKLE SOUTHLAND	13.00
550000	16	1/29/2010	Trans Oper AG	CC	6729	NAPA AUTO PARTS	1,373.81
550000	1	1/29/2010	Trans - Cap Credits	T1	36400	Payroll Disbursement Entries	-27,339.00
550001	16	1/29/2010	Trans Oper AG Lease Cost	RI	10140199	Chrysler LLC	-3,250.00
558000	1	1/29/2010	Ins Work Comp Cap Credits	T1	36400	Payroll Disbursement Entries	-5,858.43
570100	15	1/29/2010	Uncollectible Accounts	JE	30913225	KY CIS POST GL BATCH	-504.98
575000	11	1/29/2010	Misc Oper SS	CC	6729	RECORDER CHARTS AND PENS	97.81
575000	12	1/29/2010	Misc Oper P	CC	6729	NATIONAL WORKWEAR INC	112.34
575000	16	1/29/2010	Misc Oper AG	CC	6729	FTD KREATIONS BY KAREN	381.69
575000	14	1/29/2010	Misc Oper TD	CC	6729	NATIONAL WORKWEAR INC	760.68
575000	13	1/29/2010	Misc Oper WT	CC	6729	W W GRAINGER	1,567.95
575000	16	1/29/2010	Misc Oper AG	IA	48578	Xfer fr Old to New Parts	738.79
575000	16	1/29/2010	Misc Oper AG	IA	48579	Xfer fr Old to New Parts	-738.79
575002	16	1/29/2010	Misc General Office	CC	6729	FEDEX KINKO'S	11.66
575030	16	1/29/2010	Advertising	CC	6724	ADCOLOR	75.58
575242	16	1/29/2010	Co Dues Deduct AWWA	CC	6729	AMERICAN WATERWORKS	182.00
575275	16	1/29/2010	Discounts Available	ST	30913048	SABRIX NO TAX CHARGED ACR	17.67
575275	16	1/29/2010	Discounts Available	PK	62058659	USA Blue Book	-.72
575275	16	1/29/2010	Discounts Available	PK	62058661	US Pipe & Foundry Co - REMIT	-43.61
575275	16	1/29/2010	Discounts Available	PK	62058667	Mueller Co - ALL USE PO/REMIT	-20.62
575275	16	1/29/2010	Discounts Available	PK	62058672	Ferguson SAC - ALL USE REMIT	-51.02
575280	16	1/29/2010	Dues/Membership Deduct	CC	6729	GREATER LEXINGTON APARTME	725.00
575320	14	1/29/2010	Electricity TD	EE	4073515	OWEN ELECTRIC COOP INC	8.70
575340	16	1/29/2010	Employee Expenses AG	CC	6724	EUFRACTES.COM, LLC	250.00
575340	16	1/29/2010	Employee Expenses AG	CC	6729	THE CHOP HOUSE	292.06
575342	16	1/29/2010	Empl Exp Conf/Registration AG	CC	6729	KENTUCKY RURAL WATE	245.00
575350	16	1/29/2010	Meals Deduct	CC	6724	RAMSEY'S	37.64
575350	16	1/29/2010	Meals Deduct	CC	6729	GAINSWAY CAFE	1,034.91
575545	13	1/29/2010	Lab Supplies WT	CC	6729	STRATEGIC DIAGNOSTICS	3,015.11
575620	15	1/29/2010	Office & Admin Supplies CA	CC	6729	ORKIN INC	57.00
575620	13	1/29/2010	Office & Admin Supplies WT	CC	6729	OFFICEMAX CT IN	509.42
575620	16	1/29/2010	Office & Admin Supplies AG	CC	6729	OFFICEMAX CT IN	1,141.60
575620	14	1/29/2010	Office & Admin Supplies TD	CC	6729	OFFICEMAX CT IN	1,470.72
575820	13	1/29/2010	Uniforms WT	CC	6729	UFIRST LAUNDRY SVCS	237.76
575820	14	1/29/2010	Uniforms TD	CC	6729	SSC OWENTON COOP	298.79
575820	13	1/29/2010	Uniforms WT	ST	30913048	SABRIX NO TAX CHARGED ACR	13.21
620000	26	1/29/2010	Mat and Sup Maint AG	CC	6729	SERVICE ELECTRONICS SUPPL	42.38
620000	21	1/29/2010	Mat and Sup Maint SS	CC	6729	THE HOME DEPOT	457.78
620000	24	1/29/2010	Mat and Sup Maint TD	CC	6729	TRIPLE A FASTENER CO	1,873.20
620000	23	1/29/2010	Mat and Sup Maint WT	CC	6729	THE HOME DEPOT	3,935.80
620000	24	1/29/2010	Mat and Sup Maint TD	JE	30913159	BP non stock material to MJ	-144.83
620000	24	1/29/2010	Mat and Sup Maint TD	JE	30913160	BP non stock material to MJ	-43.64
620000	24	1/29/2010	Mat and Sup Maint TD	JE	30913167	BP non stock material to MJ	-269.24
635000	26	1/29/2010	Contr Svc-Other Maint AG	CC	6729	UFIRST LAUNDRY SVCS	164.08
716121		1/29/2010	M&J Expenses-Outside	CC	6729	HAMPTON INN AND SUITES	359.01
716121		1/29/2010	M&J Expenses-Outside	JE	30913159	BP non stock material to MJ	144.83
716121		1/29/2010	M&J Expenses-Outside	JE	30913160	BP non stock material to MJ	43.64
716121		1/29/2010	M&J Expenses-Outside	JE	30913167	BP non stock material to MJ	269.24
760200		1/29/2010	Other Income Deductions	CC	6724	COSI RESTAURANT	99.72
760200		1/29/2010	Other Income Deductions	CC	6729	SHELL OIL	153.42
505100	16	1/30/2010	PBOP Oper AG	JR	2001	OPEB Cost Allocation	92,811.08
556000	16	1/30/2010	Ins Vehicle Oper AG	JR	115	PPI Auto Liability	2,918.16
690110		1/30/2010	FIT-Current	JE	30914548	Income Tax Provision	425,480.40
690210		1/30/2010	SIT-Current	JE	30914548	Income Tax Provision	77,595.21
690650	2	1/30/2010	Def FIT-Other Liab	JE	30914548	Income Tax Provision	-26,879.74
690750	2	1/30/2010	Def SIT-Other Liab	JE	30914548	Income Tax Provision	-4,902.07
780100		1/30/2010	SIT-Other Inc & Ded Curr	JE	30914548	Income Tax Provision	-6,248.94
790100		1/30/2010	FIT-Oth Inc & Ded-curr	JE	30914548	Income Tax Provision	-34,265.02
401120		1/31/2010	Res Sales Unbilled	JE	30913098	UNBILLED REVENUE	-1,606,299.06
401220		1/31/2010	Com Sales Unbilled	JE	30913098	UNBILLED REVENUE	-845,754.98
401310		1/31/2010	Ind Sales Billed	JE	120102	Rev Billing Credit Adust	15,238.24
401320		1/31/2010	Ind Sales Unbilled	JE	30913098	UNBILLED REVENUE	-77,365.40
401520		1/31/2010	Pub Auth Unbilled	JE	30913098	UNBILLED REVENUE	-236,481.15
401620		1/31/2010	Sales for Resale Unbilled	JE	30913098	UNBILLED REVENUE	-92,807.64
401630	AW12	1/31/2010	Sale for Resale AW09	JE	120101	Owenton Wastewater Pur Water	-1,433.29
403003	AW03	1/31/2010	Oth Rev-Interco Rent	JE	30913693	1/10 rent FRCC and Svc Co emp	-18,517.88
403103		1/31/2010	Oth Rev-Collect for Others	JE	50	Accr Sewer & Landfill Rev 1.10	-268.99

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
403103		1/31/2010	Oth Rev-Collect for Others	JE	55	Accr Strmwtr Revenue Jan 2010	-31,753.00
501200	1305	1/31/2010	Labor Oper WT Super/Eng	JE	30914275	FASTR - ALLOCATION KY_ALLEXP2	-159.22
501716	16	1/31/2010	Comp Exp-Options	JE	30913709	Accrue RSU & Opt Exp Jan 2010	736.00
501718	16	1/31/2010	Comp Exp-RSU's	JE	30913709	Accrue RSU & Opt Exp Jan 2010	1,051.00
504100	16	1/31/2010	Group Ins Oper AG	JE	102	Allmerica Payment	-365.20
504100	16	1/31/2010	Group Ins Oper AG	JE	103	Record Retiree Reductions	-2,952.50
504100	16	1/31/2010	Group Ins Oper AG	JE	30913690	Jan 2010 Accrued Ins Adjust	-10,933.53
506100	16	1/31/2010	Pension Oper AG	JR	2002	2010 Pension Costs	109,281.00
507100	16	1/31/2010	401k Oper AG	JE	30914275	FASTR - ALLOCATION KY_ALLEXP2	-4.65
508101	16	1/31/2010	DCP Oper AG	JE	30914275	FASTR - ALLOCATION KY_ALLEXP2	-1.93
508200	16	1/31/2010	ESPP Oper AG	JE	30913623	Accrue ESPP Expense Jan 2010	481.89
510100	11	1/31/2010	Purchased Water-Outside	JE	205	Rec KY Purch Water Accr 01.10	-84.00
510110	AW12	1/31/2010	Purch Water AW12	JE	120101	Owenton Wastewater Pur Water	1,433.29
511100	13	1/31/2010	Waste Disposal Exp WT	JE	155	Power Accrual Jan 2010	446.08
511100	13	1/31/2010	Waste Disposal Exp WT	JE	156	Accr Discretionary Power 01.10	220.69
511100	13	1/31/2010	Waste Disposal Exp WT	JR	30059984	Periodic Waste Disposal Accrue	4,167.00
511200	13	1/31/2010	Amort Waste Disp Exp	JR	30059991	Amortize Waste Disposal KY Riv	7,692.79
515100	13	1/31/2010	Purch Power WT	JE	155	Power Accrual Jan 2010	-56,796.37
515100	14	1/31/2010	Purch Power TD	JE	155	Power Accrual Jan 2010	862.96
515100	12	1/31/2010	Purch Power P	JE	155	Power Accrual Jan 2010	3,275.69
515100	13	1/31/2010	Purch Power WT	JE	156	Accr Discretionary Power 01.10	1,456.03
515100	12	1/31/2010	Purch Power P	JE	156	Accr Discretionary Power 01.10	2,314.16
515100	13	1/31/2010	Purch Power WT	JE	157	Manual Power Accr Adjust 01.10	99,403.18
520100	13	1/31/2010	M & S Oper WT	JE	130	KY UNMAPPED PCARD ACCURAL 0110	-168.09
520100	16	1/31/2010	M & S Oper AG	JE	130	KY UNMAPPED PCARD ACCURAL 0110	596.06
520100	14	1/31/2010	M & S Oper TD	JE	130	KY UNMAPPED PCARD ACCURAL 0110	6,824.98
520100	14	1/31/2010	M & S Oper TD	JE	155	Power Accrual Jan 2010	17.24
520100	14	1/31/2010	M & S Oper TD	JE	160	Accr for Inv Rec'd but not app	2,064.56
520100	14	1/31/2010	M & S Oper TD	JE	600	Accr for Good/Serv Rec not inv	1,297.00
532100	16	1/31/2010	Contr Svc-Audit Fees Oper AG	JR	275	Amort PWC Audit Fee 09-10	8,849.58
533000	16	1/31/2010	Contr Svc-Legal Oper AG	JE	175	Accrual of Unbilled Legal Fees	19,054.79
533000	16	1/31/2010	Contr Svc-Legal Oper AG	JR	30059967	King & Spalding Legal Fees	34.07
534600	16	1/31/2010	Mmgt Fees-Corporate	JB	30913998	CP	1,533.71
534601	16	1/31/2010	Mmgt Fees-External Affairs/Com	JB	30913998	CP	23,124.42
534602	16	1/31/2010	Mmgt Fees-Finance	JB	30913998	CP	83,414.00
534603	16	1/31/2010	Mmgt Fees-Human Resources	JB	30913998	CP	23,557.94
534604	16	1/31/2010	Mmgt Fees-Legal	JB	30913998	CP	27,878.72
534605	16	1/31/2010	Mmgt Fees-Operations Svcs	JB	30913998	CP	32,103.91
534606	16	1/31/2010	Mmgt Fees-Property	JB	30913998	CP	36,805.66
534607	16	1/31/2010	Mmgt Fees-Business Development	JB	30913998	CP	17,011.57
534609	16	1/31/2010	Mmgt Fees-Audit	JB	30913998	CP	4,835.58
534610	16	1/31/2010	Mmgt Fees-Regulatory	JB	30913998	CP	1,898.13
534611	16	1/31/2010	Mmgt Fees-Inv Relations	JB	30913998	CP	1,952.99
534615	16	1/31/2010	SSC-Shrd Bus Srv Fees	JB	30913998	CP	50,802.13
534625	16	1/31/2010	CSC-Shrd Bus Srv Fees	JB	30913998	CP	137,841.46
534635	16	1/31/2010	ITS-Shrd Bus Srv Fees	JB	30913998	CP	147,227.11
534645	16	1/31/2010	Procure-Shrd Bus Srv Fees	JB	30913998	CP	7,698.72
534655	16	1/31/2010	Lab-Shrd Bus Srv Fees	JB	30913998	CP	14,638.61
534665	16	1/31/2010	BSC-Shrd Bus Srv Fees	JB	30913998	CP	4,008.13
534701	16	1/31/2010	Mmgt Fees-Regulated Operations	JB	30913998	CP	100,410.25
535000	15	1/31/2010	Contr Svc-Other Oper CA	JE	148	January Calence Accrual	1,003.81
535000	14	1/31/2010	Contr Svc-Other Oper TD	JE	600	Accr for Good/Serv Rec not inv	-6,343.00
535000	13	1/31/2010	Contr Svc-Other Oper WT	JE	600	Accr for Good/Serv Rec not inv	-6,064.00
535000	16	1/31/2010	Contr Svc-Other Oper AG	JE	600	Accr for Good/Serv Rec not inv	-1,033.00
535000	13	1/31/2010	Contr Svc-Other Oper WT	JE	120105	Recls Exp Outside Bluegrs Cont	3,150.00
535000	13	1/31/2010	Contr Svc-Other Oper WT	JR	30059979	Hach Co. - Maintenance	4,684.42
535000	15	1/31/2010	Contr Svc-Other Oper CA	JE	30913871	To re-accrue tact survey	4,277.20
535000	13	1/31/2010	Contr Svc-Other Oper WT	JE	30914275	FASTR - ALLOCATION KY_ALLEXP2	-3,150.00
535001	13	1/31/2010	Contr Svc-Temp Empl Oper WT	JE	160	Accr for Inv Rec'd but not app	-1,037.74
535001	13	1/31/2010	Contr Svc-Temp Empl Oper WT	JE	30914275	FASTR - ALLOCATION KY_ALLEXP2	-3,732.44
535001	14	1/31/2010	Contr Svc-Temp Empl Oper TD	JE	30914275	FASTR - ALLOCATION KY_ALLEXP2	-811.75
536000	13	1/31/2010	Contr Svc-Lab Testing Oper WT	JE	30914275	FASTR - ALLOCATION KY_ALLEXP2	-580.00
541400	16	1/31/2010	Rents-Equipment Oper AG	JR	30059976	Dyntek Services	243.12
550000	16	1/31/2010	Trans Oper AG	JE	130	KY UNMAPPED PCARD ACCURAL 0110	306.73
550001	16	1/31/2010	Trans Oper AG Lease Cost	JE	215	Acc ARI & Addl 13 days	9,066.09
550002	16	1/31/2010	Trans Oper AG Lease Fuel	JE	215	Acc ARI & Addl 13 days	17,221.58
550003	16	1/31/2010	Trans Oper AG Lease Maint	JE	215	Acc ARI & Addl 13 days	9,015.07
557000	16	1/31/2010	Ins Gen Liab Oper AG	JR	101	Amort Fiduciary PPI	205.86
557000	16	1/31/2010	Ins Gen Liab Oper AG	JR	102	Amort Empl Pract PPI	197.77
557000	16	1/31/2010	Ins Gen Liab Oper AG	JR	107	Amort Lawyers PPI	134.34
557000	16	1/31/2010	Ins Gen Liab Oper AG	JR	109	PPI Directors & Officers	1,025.03
557000	16	1/31/2010	Ins Gen Liab Oper AG	JR	111	PPI General Liability	22,286.93
557000	16	1/31/2010	Ins Gen Liab Oper AG	JR	113	Excess Liab Marsh NY	4,129.26
557000	16	1/31/2010	Ins Gen Liab Oper AG	JR	114	Excess Liab Marsh Bermuda	1,498.13
557000	16	1/31/2010	Ins Gen Liab Oper AG	JR	119	Excess Liab Marsh UK	1,737.10
558000	16	1/31/2010	Ins Work Comp AG	JR	112	Workers Comp	12,608.21
559000	16	1/31/2010	Ins Other Oper AG	JR	100	Amort Travel PPI	8.16
559000	16	1/31/2010	Ins Other Oper AG	JR	103	Amort Crime PPI	58.76
559000	16	1/31/2010	Ins Other Oper AG	JR	110	PPI Liab Consult Fee Marsh	415.93
559000	16	1/31/2010	Ins Other Oper AG	JR	116	Amort Property PPI	10,421.16
566100	16	1/31/2010	Reg Comm Amort Rate Case	JR	30059957	Deferred Rate Case Expense	12,443.21
566100	16	1/31/2010	Reg Comm Amort Rate Case	JR	30059987	Deferred Rate Case Expense	11,586.02
566200	16	1/31/2010	Reg Comm Amort Depr Study	JR	30059961	DDA - Cost of Service Study	798.48
566200	16	1/31/2010	Reg Comm Amort Depr Study	JR	30059971	DDA - Depreciation Study	500.09

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
570100	15	1/31/2010	Uncollectible Accounts	JE	100	Adjust the Allow for Dbtfl Acc	-5,275.68
570100	16	1/31/2010	Uncollectible Accts-MI's	JE	260	Adj Allow for Dbtfl Accts Bal	3,486.71
570100	15	1/31/2010	Uncollectible Accounts	JE	120103	Recls MI Debit Memo to MI Unco	-66,268.29
570100	16	1/31/2010	Uncollectible Accts-MI's	JE	120103	Recls MI Debit Memo to MI Unco	66,268.29
575000	13	1/31/2010	Misc Oper WT	JE	130	KY UNMAPPED PCARD ACCURAL 0110	-574.50
575000	14	1/31/2010	Misc Oper TD	JE	130	KY UNMAPPED PCARD ACCURAL 0110	265.38
575000	15	1/31/2010	Misc Oper CA	JE	130	KY UNMAPPED PCARD ACCURAL 0110	1,587.93
575000	14	1/31/2010	Misc Oper TD	JE	148	January Calence Accrual	-2.62
575000	16	1/31/2010	Misc Oper AG	JE	160	Accr for Inv Rec'd but not app	1,398.97
575000	13	1/31/2010	Misc Oper WT	JE	30914275	FASTR - ALLOCATION KY_ALLEXP2	-207.95
575100	16	1/31/2010	Bank Service Charges AG	JE	105	LTD PRINC & INT PAYMENTS	.17
575100	15	1/31/2010	Bank Service Charges CA	JE	140	Mellon Bank Fees	-12,735.29
575100	15	1/31/2010	Bank Service Charges CA	JE	141	Checkfree Bank Fees	-12,735.29
575200	15	1/31/2010	Collection Agencies CA	JE	160	Accr for Inv Rec'd but not app	48.02
575200	15	1/31/2010	Collection Agencies CA	JE	30112	Accr GC Services 12/09 & 01/10	10,146.63
575220	16	1/31/2010	Community Relations	JE	160	Accr for Inv Rec'd but not app	2,000.00
575220	16	1/31/2010	Community Relations	JE	600	Accr for Good/Serv Rec not inv	1,851.57
575240	16	1/31/2010	Co Dues/Membership Deduct	JR	30059962	Amortize AWWA Research Fees	1,517.61
575242	16	1/31/2010	Co Dues Deduct AWWA	JR	30059969	AWWA Membership dues	614.83
575244	16	1/31/2010	Co Dues Deduct NAWC	JR	30059986	NAWC Membership Dues	3,141.70
575260	16	1/31/2010	Credit Line Fees	JR	30059966	JPMorgan Credit Line Fees	34.97
575261	AW46	1/31/2010	Credit Line Fees AW46	JE	125	Rec'd Monthly Trans pd by AWCC	6,511.88
575261	AW46	1/31/2010	Credit Line Fees AW46	JE	129	ACCRUED CREDIT LINE FEES	-5,663.26
575280	16	1/31/2010	Dues/Membership Deduct	JE	130	KY UNMAPPED PCARD ACCURAL 0110	230.00
575280	16	1/31/2010	Dues/Membership Deduct	JR	30059978	Commerce Lexington Member Dues	416.67
575280	16	1/31/2010	Dues/Membership Deduct	JR	30059980	Kentucky League of Cities	125.00
575320	14	1/31/2010	Electricity TD	JE	155	Power Accrual Jan 2010	297.09
575320	13	1/31/2010	Electricity WT	JE	155	Power Accrual Jan 2010	319.64
575320	16	1/31/2010	Electricity AG	JE	155	Power Accrual Jan 2010	1,509.48
575320	13	1/31/2010	Electricity WT	JE	156	Accr Discretionary Power 01.10	62.32
575340	16	1/31/2010	Employee Expenses AG	JE	130	KY UNMAPPED PCARD ACCURAL 0110	-569.91
575350	16	1/31/2010	Meals Deduct	JE	130	KY UNMAPPED PCARD ACCURAL 0110	-149.13
575350	16	1/31/2010	Meals Deduct	JA	30913980	FASTR - ALLOC GAMTALLCO	-1,371.13
575351	16	1/31/2010	Meals Non Deduct	JA	30913980	FASTR - ALLOC GAMTALLCO	1,371.13
575480	16	1/31/2010	Heat - Oil/Gas AG	JE	155	Power Accrual Jan 2010	127.42
575480	14	1/31/2010	Heat - Oil/Gas TD	JE	155	Power Accrual Jan 2010	1,354.81
575500	14	1/31/2010	Janitorial TD	JE	600	Accr for Good/Serv Rec not inv	132.00
575500	13	1/31/2010	Janitorial WT	JE	600	Accr for Good/Serv Rec not inv	957.50
575545	13	1/31/2010	Lab Supplies WT	JE	130	KY UNMAPPED PCARD ACCURAL 0110	-323.92
575545	13	1/31/2010	Lab Supplies WT	JE	30914275	FASTR - ALLOCATION KY_ALLEXP2	-469.94
575620	16	1/31/2010	Office & Admin Supplies AG	JE	130	KY UNMAPPED PCARD ACCURAL 0110	94.41
575620	15	1/31/2010	Office & Admin Supplies CA	JE	130	KY UNMAPPED PCARD ACCURAL 0110	273.20
575620	14	1/31/2010	Office & Admin Supplies TD	JE	130	KY UNMAPPED PCARD ACCURAL 0110	631.22
575660	15	1/31/2010	Postage CA	JE	125	Rec'd Monthly Trans pd by AWCC	49,638.61
575711	16	1/31/2010	Add'l Security Costs AG	JE	160	Accr for Inv Rec'd but not app	2,668.64
575711	16	1/31/2010	Add'l Security Costs AG	JE	600	Accr for Good/Serv Rec not inv	3,383.84
575715	16	1/31/2010	Software Licenses & Support	JR	348	Amort RIA Insource CIS License	284.82
575715	16	1/31/2010	Software Licenses & Support	JR	30059963	Vesry Pro Expert Maint Program	522.08
575715	16	1/31/2010	Software Licenses & Support	JR	30059970	Amortize global support iconic	405.58
575715	16	1/31/2010	Software Licenses & Support	JR	30059983	Amortize Industrial Defender	113.21
575740	14	1/31/2010	Telephone TD	JE	148	January Calence Accrual	-4.26
575740	16	1/31/2010	Telephone AG	JE	148	January Calence Accrual	346.98
575740	15	1/31/2010	Telephone CA	JE	148	January Calence Accrual	1,658.39
575741	14	1/31/2010	Cell Phone TD	JE	148	January Calence Accrual	-4.52
575741	13	1/31/2010	Cell Phone WT	JE	148	January Calence Accrual	138.32
575741	16	1/31/2010	Cell Phone AG	JE	148	January Calence Accrual	4,932.99
575780	14	1/31/2010	Trash Removal TD	JE	130	KY UNMAPPED PCARD ACCURAL 0110	56.17
575790	16	1/31/2010	Trustee Fees AG	JR	30059992	Amortize Bank of NY BD 1200027	333.33
575790	16	1/31/2010	Trustee Fees AG	JR	30059993	Amortize Bank of NY BD 1200028	333.33
575820	14	1/31/2010	Uniforms TD	JE	130	KY UNMAPPED PCARD ACCURAL 0110	291.46
575998	16	1/31/2010	PCard Undistributed	JE	130	KY UNMAPPED PCARD ACCURAL 0110	-721.37
620000	23	1/31/2010	Mat and Sup Maint WT	JE	130	KY UNMAPPED PCARD ACCURAL 0110	-4,900.67
620000	21	1/31/2010	Mat and Sup Maint SS	JE	130	KY UNMAPPED PCARD ACCURAL 0110	-1,167.10
620000	24	1/31/2010	Mat and Sup Maint TD	JE	160	Accr for Inv Rec'd but not app	1,187.40
620000	21	1/31/2010	Mat and Sup Maint SS	JE	600	Accr for Good/Serv Rec not inv	-680.00
620000	23	1/31/2010	Mat and Sup Maint WT	JE	600	Accr for Good/Serv Rec not inv	5,653.00
620000	26	1/31/2010	Mat and Sup Maint AG	JR	30009705	Amort Microsoft License & Main	2,485.83
635000	26	1/31/2010	Contr Svc-Other Maint AG	JE	160	Accr for Inv Rec'd but not app	1,135.83
675000	26	1/31/2010	Misc Maint AG	JR	30059974	Amortize ECIS Extended Support	3,580.00
675000	26	1/31/2010	Misc Maint AG	JR	30059981	Calence LLC	341.51
675050	23	1/31/2010	Amort Def Maint WT	JR	30009642	amtz m959	137.65
675050	23	1/31/2010	Amort Def Maint WT	JR	30009644	amtz m965	685.80
675050	23	1/31/2010	Amort Def Maint WT	JR	30009649	amtz m1039	1,281.93
675050	23	1/31/2010	Amort Def Maint WT	JR	30009653	amtz hydro #8	1,131.92
675050	23	1/31/2010	Amort Def Maint WT	JR	30009657	amtz prog maint	1,076.39
675050	24	1/31/2010	Amort Def Maint TD	JR	30009659	amort M1061 Hume Rd Tank	2,149.90
675050	23	1/31/2010	Amort Def Maint WT	JR	30009660	AMTZ HYDROTR #3	1,000.67
675050	23	1/31/2010	Amort Def Maint WT	JR	30009670	M1011 AMTZ HYDROTREATER #5	1,004.87
675050	24	1/31/2010	Amort Def Maint TD	JR	30009688	Paint Hydrotreater #1	1,469.26
675050	24	1/31/2010	Amort Def Maint TD	JR	30009689	Paint Hydrotreater #2	1,800.99
675050	24	1/31/2010	Amort Def Maint TD	JR	30009691	Repair Cox Street Tank	416.66
675050	24	1/31/2010	Amort Def Maint TD	JR	30009697	Amtz York Street Tank M1104	276.13
675050	23	1/31/2010	Amort Def Maint WT	JR	30009753	M1038 Paint Hydro Treater	1,244.41
675050	23	1/31/2010	Amort Def Maint WT	JR	30059958	Amortize Programmed Maint	1,530.40

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
675050	24	1/31/2010	Amort Def Maint TD	JR	30059988	Amortize Programmed Maint	7,172.91
675050	23	1/31/2010	Amort Def Maint WT	JR	30059989	Amortize Programmed Maint	2,858.27
675110	26	1/31/2010	Maint Exp ARO/Net Neg Sal AG	DP	30912958	Depreciation/COR Expense	130,102.79
675650	24	1/31/2010	Paving/Backfill TD	JE		160 Accr for Inv Rec'd but not app	-15,050.50
675650	24	1/31/2010	Paving/Backfill TD	JE	120108	Mthly Paving Accrual 01.10	42,033.83
680110		1/31/2010	Depr Exp-General	DP	30912958	Depreciation/COR Expense	625,450.77
680120		1/31/2010	Depr Exp-Amort CIAC Tax	DP	30912958	Depreciation/COR Expense	-23,607.13
680125		1/31/2010	Depr Exp-Amort CIAC Non Tax	DP	30912958	Depreciation/COR Expense	-95,627.38
680300		1/31/2010	Amortization of UPAA	JU	907	Amort Tri Village/Elk Lake	697.33
680300		1/31/2010	Amortization of UPAA	JU	30009706	Amtz of Util Plant Acquis Adj	16.06
680300		1/31/2010	Amortization of UPAA	JU	30022689	Amort UPAA Boonesboro	1,087.57
680540		1/31/2010	Amort-Reg Asset AFUDC	JU	30092822	AMORTIZE AFUDC EQUITY	6,687.26
680600		1/31/2010	Amort-Prop Losses	JR	156	Amort source of supply project	4,756.67
680600		1/31/2010	Amort-Prop Losses	JR	30009687	Bluegrass Water Project	29,592.34
680620		1/31/2010	Amort-Reg Asset	JU	30092823	UPA AMORTIZATION REG ASSET	575.00
685100		1/31/2010	Utility Reg Assessment Fee	JH	4	Amortize KY Prepaid PSC Fees	7,700.97
685200		1/31/2010	Property Taxes	JH	6	Accrue KY Property Tax	229,073.01
685320		1/31/2010	FUTA	JE	30913526	January 2010 FUTA Accrual	1,013.73
685320		1/31/2010	FUTA	JE	30914275	FASTR - ALLOCATION KY_ALLEXP2	-1.25
685325		1/31/2010	FICA	JE	30913412	January 2010 FICA Accrual	41,707.78
685325		1/31/2010	FICA	JE	30914275	FASTR - ALLOCATION KY_ALLEXP2	-11.86
685350		1/31/2010	SUTA	JE	30913624	January 2010 SUTA Accrual	1,805.30
685350		1/31/2010	SUTA	JE	30914275	FASTR - ALLOCATION KY_ALLEXP2	-2.25
685440		1/31/2010	Gross Receipts Tax	JT	30910607	KY Gross Receipts Accrual	10,000.00
690630	2	1/31/2010	Def FIT-Reg Liab	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-12,287.74
690630	1	1/31/2010	Def FIT-Reg Asset	JT	30092822	CY2 Rec Amor Reg Asset/Lia	32,787.22
690730	2	1/31/2010	Def SIT-Reg Liab	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-5,246.50
690730	1	1/31/2010	Def SIT-Reg Asset	JT	30092822	CY2 Rec Amor Reg Asset/Lia	5,979.78
695220		1/31/2010	ITC Restored - 3%	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-637.67
695230		1/31/2010	ITC Restored - 4%	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-525.42
695240		1/31/2010	ITC Restored - 10%	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-5,903.33
705100		1/31/2010	AFUDC - Equity	F6	30913810	AFUDC Equity	-208,494.64
716121		1/31/2010	M&J Expenses-Outside	JE	120105	Recls Exp Outside Bluegrs Cont	-3,150.00
716121		1/31/2010	M&J Expenses-Outside	JE	120108	Mthly Paving Accrual 01.10	5,072.71
716122		1/31/2010	M&J Expenses-Inside	JE	30914275	FASTR - ALLOCATION KY_ALLEXP2	9,133.24
755100		1/31/2010	Amort UPAA	JU	908	Amortize Owenton Acquisition	-35.38
755201		1/31/2010	Amort PS Exp w/ mandatory	JR	1005	AMORT PREFERRED STOCK EXP	64.24
760200		1/31/2010	Other Income Deductions	JE	160	Accr for Inv Rec'd but not app	82,379.75
760200		1/31/2010	Other Income Deductions	JE	600	Accr for Good/Serv Rec not inv	20,095.31
760200		1/31/2010	Other Income Deductions	JE	120112	Reverse Accr for CJ Advertisin	-204,595.00
810100		1/31/2010	Int LTD-Outside Reg	JE	103	INTEREST ACCRL	137,712.50
810100		1/31/2010	Int LTD-Outside Reg	JR	30059977	Amortize Gain on Loan Payoff	-10,875.79
810400 AW46		1/31/2010	Int LTD-Inside AW46	JE	103	INTEREST ACCRL	652,002.09
810400 AW46		1/31/2010	Int LTD-Inside AW46	JE	120109	Recls Int Exp for BD 120027	-236,406.25
810400 AW46		1/31/2010	Int LTD-Inside AW46	JE	120110	Recls Inter Exp for BD120028	-121,875.00
820100		1/31/2010	Amort Debt Disc & Exp	JR	1003	Amortize Debt Expense-OUTSIDE	665.38
820110 AW46		1/31/2010	Amort DExp Inside AW46	JR	1007	Amortize debt Exp Inside	6,666.70
820110 AW46		1/31/2010	Amort DExp Inside AW46	JR	1008	Amortize debt Exp Inside	1,699.18
820110 AW46		1/31/2010	Amort DExp Inside AW46	JR	1009	Amortize debt Exp Inside	1,076.70
830100 AW46		1/31/2010	Interest STD Inside	JE	125	Rec'd Monthly Trans pd by AWCC	7,411.46
850000		1/31/2010	AFUDC Debt	F0	30913809	AFUDC Debt	-104,159.41
860040		1/31/2010	Div Dec PS-Out w/ mand	JE	103	INTEREST ACCRL	31,762.50
860100		1/31/2010	Div Dec Pref Stk-Outside	JE	103	INTEREST ACCRL	-13,021.00
860100		1/31/2010	Div Dec Pref Stk-Outside	JE	105	LTD PRINC & INT PAYMENTS	19,531.50
860220 AW02		1/31/2010	Div Decl Com Stk In-AW02	JE	120111	Accrue Common Dividends 01.10	2,006,260.48
401110		2/1/2010	Res Sales Billed	JE	30913534	KY CIS POST GL BATCH	-229,416.38
401120		2/1/2010	Res Sales Unbilled	JE	30913098	UNBILLED REVENUE	1,606,299.06
401210		2/1/2010	Com Sales Billed	JE	30913534	KY CIS POST GL BATCH	-118,060.41
401220		2/1/2010	Com Sales Unbilled	JE	30913098	UNBILLED REVENUE	845,754.98
401310		2/1/2010	Ind Sales Billed	JE	120102	Rev Billing Credit Adust	-15,238.24
401320		2/1/2010	Ind Sales Unbilled	JE	30913098	UNBILLED REVENUE	77,365.40
401510		2/1/2010	Pub Auth Billed	JE	30913534	KY CIS POST GL BATCH	-8,112.61
401520		2/1/2010	Pub Auth Unbilled	JE	30913098	UNBILLED REVENUE	236,481.15
401620		2/1/2010	Sales for Resale Unbilled	JE	30913098	UNBILLED REVENUE	92,807.64
403102		2/1/2010	Oth Rev-Rents Water Property	RR	10139304	Mconathy, William - Remit	-95.00
403102		2/1/2010	Oth Rev-Rents Water Property	RR	10139498	Sprint/Nextel	-2,000.00
403102		2/1/2010	Oth Rev-Rents Water Property	RR	10139513	Cingular Wireless	-2,546.99
403104		2/1/2010	Oth Rev-NSF Check Charge	JE	30913534	KY CIS POST GL BATCH	-504.00
403105		2/1/2010	Oth Rev-App/Initiate Serv Fee	JE	30913534	KY CIS POST GL BATCH	-3,042.00
403107		2/1/2010	Oth Rev-Reconnection Charges	JE	30913534	KY CIS POST GL BATCH	-3,380.00
501200	16	2/1/2010	Labor Oper AG	JE	30913017	Labor Accrual January 2010	-115,962.50
501200	14	2/1/2010	Labor Oper TD	JE	30913017	Labor Accrual January 2010	-4,638.50
501200	1405	2/1/2010	Labor Oper TD Super/Eng	JE	30913017	Labor Accrual January 2010	-4,638.50
501200	1305	2/1/2010	Labor Oper WT Super/Eng	JE	30913017	Labor Accrual January 2010	-3,710.80
504100	16	2/1/2010	Group Ins Oper AG	RR	10139202	Stokley, Susie	-161.34
504100	16	2/1/2010	Group Ins Oper AG	RR	10139203	Bailey, Dorothy - Remit	-428.00
504100	16	2/1/2010	Group Ins Oper AG	RR	10139240	Brown, Barbara K.	-50.00
504100	16	2/1/2010	Group Ins Oper AG	RR	10139315	Allen, Euvonnia L.	-428.00
504100	16	2/1/2010	Group Ins Oper AG	RR	10139324	Gooch, Wilma J.	-428.00
504100	16	2/1/2010	Group Ins Oper AG	RR	10139436	Mays, Eric A.	-150.08
504100	16	2/1/2010	Group Ins Oper AG	RR	10139543	Archer, Anthony	-184.80
504100	16	2/1/2010	Group Ins Oper AG	RR	10139647	Bault, Hope Y.	-1,830.22
507100	16	2/1/2010	401k Oper AG	JE	30913133	401K Co Match Accr Jan 2010	-2,919.00
508101	16	2/1/2010	DCP Oper AG	JE	30913039	DCP Accrual Jan 2010	-2,562.82



ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
511100	13	2/1/2010	Waste Disposal Exp WT	JE	156	Accr Discretionary Power 01.10	-220.69
515100	12	2/1/2010	Purch Power P	JE	156	Accr Discretionary Power 01.10	-2,314.16
515100	13	2/1/2010	Purch Power WT	JE	156	Accr Discretionary Power 01.10	-1,456.03
520100	14	2/1/2010	M & S Oper TD	JE	155	Power Accrual Jan 2010	-134.56
520100	14	2/1/2010	M & S Oper TD	JE	160	Accr for Inv Rec'd but not app	-2,064.56
535000	16	2/1/2010	Contr Svc-Other Oper AG	PV	42427205	Dixon Electric Inc-PO/REMIT	144.00
535000	16	2/1/2010	Contr Svc-Other Oper AG	PV	42427209	Dixon Electric Inc-PO/REMIT	96.00
535001	13	2/1/2010	Contr Svc-Temp Empl Oper WT	JE	160	Accr for Inv Rec'd but not app	-2,125.66
550001	16	2/1/2010	Trans Oper AG Lease Cost	JE	215	Acc ARI & Addl 13 days	-9,066.09
570100	15	2/1/2010	Uncollectible Accounts	JE	30913534	KY CIS POST GL BATCH	-493.31
575000	14	2/1/2010	Misc Oper TD	PV	42427212	USA Blue Book	268.89
575100	16	2/1/2010	Bank Service Charges AG	JE	104	CURRENT PORTION LTD	-.17
575200	15	2/1/2010	Collection Agencies CA	JE	301112	Accr GC Services 12/09 & 01/10	-10,146.63
575220	16	2/1/2010	Community Relations	JE	160	Accr for Inv Rec'd but not app	-2,000.00
575220	16	2/1/2010	Community Relations	JE	600	Accr for Good/Serv Rec not inv	-1,851.57
575240	16	2/1/2010	Co Dues/Membership Deduct	PS	42427039	Hilary J Boone Ctr at the Univ	240.00
575280	16	2/1/2010	Dues/Membership Deduct	JE	130	KY UNMAPPED PCARD ACCURAL 0110	-230.00
575320	13	2/1/2010	Electricity WT	JE	156	Accr Discretionary Power 01.10	-62.32
575500	14	2/1/2010	Janitorial TD	JE	600	Accr for Good/Serv Rec not inv	-532.00
575620	14	2/1/2010	Office & Admin Supplies TD	JE	130	KY UNMAPPED PCARD ACCURAL 0110	-675.75
575780	14	2/1/2010	Trash Removal TD	JE	130	KY UNMAPPED PCARD ACCURAL 0110	-56.17
620000	24	2/1/2010	Mat and Sup Maint TD	JE	160	Accr for Inv Rec'd but not app	-1,187.40
620000	24	2/1/2010	Mat and Sup Maint TD	PV	42427187	Ford Meter Box Co Inc - ALL US	1,187.40
635000	26	2/1/2010	Contr Svc-Other Maint AG	PV	42427197	Stephen Hillenmeyer Landscape	1,135.83
675000	26	2/1/2010	Misc Maint AG	PV	42427229	Xerox Corp- REMIT	161.88
675650	24	2/1/2010	Paving/Backfill TD	JE	120108	Mthly Paving Accrual 01.10	-42,033.83
685320		2/1/2010	FUTA	JE	30913526	January 2010 FUTA Accrual	-1,013.73
685325		2/1/2010	FICA	JE	30913412	January 2010 FICA Accrual	-41,707.78
685350		2/1/2010	SUTA	JE	30913624	January 2010 SUTA Accrual	-1,805.30
715111		2/1/2010	M&J Revenues-Outside	RI	10133952	Mr Barker	-114.00
715111		2/1/2010	M&J Revenues-Outside	RR	10139318	Bluegrass Station Division-Rem	-8,784.17
716121		2/1/2010	M&J Expenses-Outside	JE	120108	Mthly Paving Accrual 01.10	-5,072.71
760200		2/1/2010	Other Income Deductions	JE	600	Accr for Good/Serv Rec not inv	-20,095.31
760200		2/1/2010	Other Income Deductions	JE	120112	Reverse Accr for CJ Advertisin	204,595.00
860100		2/1/2010	Div Dec Pref Stk-Outside	JE	104	CURRENT PORTION LTD	-19,531.50
860220	AW02	2/1/2010	Div Decl Com Stk In-AW02	JE	120111	Accrue Common Dividends 01.10	-2,006,260.48
401110		2/2/2010	Res Sales Billed	JE	30913774	KY CIS POST GL BATCH	-118,712.43
401210		2/2/2010	Com Sales Billed	JE	30913774	KY CIS POST GL BATCH	-100,380.08
401510		2/2/2010	Pub Auth Billed	JE	30913774	KY CIS POST GL BATCH	-505.55
403104		2/2/2010	Oth Rev-NSF Check Charge	JE	30913774	KY CIS POST GL BATCH	-96.00
403105		2/2/2010	Oth Rev-App/Initiate Serv Fee	JE	30913774	KY CIS POST GL BATCH	-1,612.00
403107		2/2/2010	Oth Rev-Reconnection Charges	JE	30913774	KY CIS POST GL BATCH	-3,328.00
520100	14	2/2/2010	M & S Oper TD	PV	42428409	Neptune Technology - ALL USE R	2,064.56
570100	15	2/2/2010	Uncollectible Accounts	JE	30913774	KY CIS POST GL BATCH	-660.81
575275	16	2/2/2010	Discounts Available	PK	62058688	Mueller Co - ALL USE PO/REMIT	-8.30
575500	16	2/2/2010	Janitorial AG	PR	42427331	Hales Cleaning Service - ACH	5,633.33
575740	16	2/2/2010	Telephone AG	TC	30913437	AT&T	.15
575740	16	2/2/2010	Telephone AG	TC	30913438	AT&T	.69
575740	16	2/2/2010	Telephone AG	TC	30913441	AT&T	.15
575740	16	2/2/2010	Telephone AG	TC	30913442	AT&T	-.18
575740	16	2/2/2010	Telephone AG	TC	30913443	AT&T	.19
575740	16	2/2/2010	Telephone AG	TC	30913446	AT&T	.18
575740	16	2/2/2010	Telephone AG	TC	30913447	AT&T	.65
575740	16	2/2/2010	Telephone AG	TC	30913455	AT&T	.25
575740	15	2/2/2010	Telephone CA	TC	30913467	Windstream	49.79
575740	16	2/2/2010	Telephone AG	TC	30913469	AT&T	244.39
575740	15	2/2/2010	Telephone CA	TC	30913469	AT&T	953.70
575740	15	2/2/2010	Telephone CA	TC	30913498	AT&T	2,014.43
620000	24	2/2/2010	Mat and Sup Maint TD	II	582400	Hwy 467 Sparta Address 150	100.10
620000	24	2/2/2010	Mat and Sup Maint TD	II	582401	4985 Jonesville Rd.	34.16
620000	24	2/2/2010	Mat and Sup Maint TD	IR	582440	Inventory Return	-207.36
620000	24	2/2/2010	Mat and Sup Maint TD	IR	582442	Inventory Return	-411.96
620000	21	2/2/2010	Mat and Sup Maint SS	PV	42428438	Neptune Technology - ALL USE R	201.77
620000	21	2/2/2010	Mat and Sup Maint SS	PV	42428835	Neptune Technology - ALL USE R	67.10
716121		2/2/2010	M&J Expenses-Outside	II	582441	Inventory Issue-Stk E & D	411.96
401110		2/3/2010	Res Sales Billed	JE	30913972	KY CIS POST GL BATCH	-155,800.38
401210		2/3/2010	Com Sales Billed	JE	30913972	KY CIS POST GL BATCH	-41,651.30
401310		2/3/2010	Ind Sales Billed	JE	30913972	KY CIS POST GL BATCH	-67,624.24
401410		2/3/2010	Pub Fire Billed	JE	30913972	KY CIS POST GL BATCH	-227,125.71
401450		2/3/2010	Priv Fire Billed	JE	30913972	KY CIS POST GL BATCH	-140,028.93
401510		2/3/2010	Pub Auth Billed	JE	30913972	KY CIS POST GL BATCH	-130,255.09
401610		2/3/2010	SFR Billed	JE	30913972	KY CIS POST GL BATCH	-8,464.56
403104		2/3/2010	Oth Rev-NSF Check Charge	JE	30913972	KY CIS POST GL BATCH	-192.00
403105		2/3/2010	Oth Rev-App/Initiate Serv Fee	JE	30913972	KY CIS POST GL BATCH	-2,210.00
403107		2/3/2010	Oth Rev-Reconnection Charges	JE	30913972	KY CIS POST GL BATCH	-2,314.00
504100	16	2/3/2010	Group Ins Oper AG	PS	42429542	Wachovia Bank National Associa	145,439.27
515100	14	2/3/2010	Purch Power TD	EE	4077658	OWEN ELECTRIC COOP INC	73.08
515100	14	2/3/2010	Purch Power TD	EE	4078150	KU	12.44
515100	14	2/3/2010	Purch Power TD	EE	4079648	KU	98.65
520100	14	2/3/2010	M & S Oper TD	EE	4079648	KU	10.00
520100	14	2/3/2010	M & S Oper TD	ST	30913737	SABRIX VENDOR TAX COMPARE	.33
520100	16	2/3/2010	M & S Oper AG	PV	42429769	Baumann Paper-PO/REMIT	157.80
535000	16	2/3/2010	Contr Svc-Other Oper AG	RI	10140443	Mueller Co - ALL USE PO/REMIT	-73.02
535000	16	2/3/2010	Contr Svc-Other Oper AG	PV	42429770	Lexington Tree Service Inc-PO/	714.00

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
535000	16	2/3/2010	Contr Svc-Other Oper AG	PV	42429773	SimplexGrinnell - CH 10320 RE	419.76
535000	16	2/3/2010	Contr Svc-Other Oper AG	PV	42429775	SimplexGrinnell - CH 10320 RE	484.84
535000	16	2/3/2010	Contr Svc-Other Oper AG	PV	42429777	SimplexGrinnell - CH 10320 RE	420.88
535000	16	2/3/2010	Contr Svc-Other Oper AG	PV	42429778	SimplexGrinnell - CH 10320 RE	1,325.50
535000	16	2/3/2010	Contr Svc-Other Oper AG	PV	42429780	SimplexGrinnell - CH 10320 RE	1,063.03
536000	13	2/3/2010	Contr Svc-Lab Testing Oper WT	PV	42429286	Fouser Environmental Services	50.00
570100	15	2/3/2010	Uncollectible Accounts	JE	30913972	KY CIS POST GL BATCH	-522.07
575000	14	2/3/2010	Misc Oper TD	ST	30913738	SABRIX NO TAX CHARGED ACR	16.13
575000	14	2/3/2010	Misc Oper TD	PV	42429272	Grainger - ALL USE REMIT	77.57
575000	14	2/3/2010	Misc Oper TD	PV	42429274	Grainger - ALL USE REMIT	116.42
575000	14	2/3/2010	Misc Oper TD	PV	42429276	Grainger - ALL USE REMIT	573.57
575275	16	2/3/2010	Discounts Available	PK	62058695	Mueller Co - ALL USE PO/REMIT	-80.44
575320	14	2/3/2010	Electricity TD	EE	4078147	KU	74.79
575625	16	2/3/2010	Overnight Shipping AG	PV	42429241	United Parcel Service	95.48
575625	16	2/3/2010	Overnight Shipping AG	PV	42429244	United Parcel Service	205.41
575780	11	2/3/2010	Trash Removal SS	PV	42429285	Allied Waste Services #993	202.83
620000	21	2/3/2010	Mat and Sup Maint SS	ST	30913737	SABRIX VENDOR TAX COMPARE	.39
620000	24	2/3/2010	Mat and Sup Maint TD	ST	30913738	SABRIX NO TAX CHARGED ACR	71.24
620000	24	2/3/2010	Mat and Sup Maint TD	PV	42429267	Hayes Pipe Supply Inc-PO/REMIT	2,782.87
620000	24	2/3/2010	Mat and Sup Maint TD	PV	42429281	Smith Blair Inc 120001 - REMIT	1,470.44
620000	24	2/3/2010	Mat and Sup Maint TD	PV	42429283	Ferguson SAC - ALL USE REMIT	995.37
635000	26	2/3/2010	Contr Svc-Other Maint AG	PV	42429771	Orkin Exterminating Co - Lexin	53.46
635000	26	2/3/2010	Contr Svc-Other Maint AG	PV	42429772	Orkin Exterminating Co - Lexin	50.98
675000	26	2/3/2010	Misc Maint AG	ST	30913737	SABRIX VENDOR TAX COMPARE	8.90
675000	26	2/3/2010	Misc Maint AG	PV	42429781	Perfection Services-PO/REMIT	168.00
675650	24	2/3/2010	Paving/Backfill TD	PV	42429250	HG Wilson & Sons Contractors I	2,073.00
675650	24	2/3/2010	Paving/Backfill TD	PV	42429264	HG Wilson & Sons Contractors I	2,514.10
716121		2/3/2010	M&J Expenses-Outside	PV	42429250	HG Wilson & Sons Contractors I	481.60
401110		2/4/2010	Res Sales Billed	JE	30914241	KY CIS POST GL BATCH	-136,022.58
401210		2/4/2010	Com Sales Billed	JE	30914241	KY CIS POST GL BATCH	-96,999.63
401310		2/4/2010	Ind Sales Billed	JE	30914241	KY CIS POST GL BATCH	-39,673.14
401510		2/4/2010	Pub Auth Billed	JE	30914241	KY CIS POST GL BATCH	-165,803.44
401610		2/4/2010	SFR Billed	JE	30914241	KY CIS POST GL BATCH	-39,025.73
402110		2/4/2010	Dom WW Serv Billed	JE	30914241	KY CIS POST GL BATCH	-12,964.76
402210		2/4/2010	Com WW Serv Billed	JE	30914241	KY CIS POST GL BATCH	-6,880.90
402510		2/4/2010	Pub Auth WW Svc Billed	JE	30914241	KY CIS POST GL BATCH	-295.38
403104		2/4/2010	Oth Rev-NSF Check Charge	JE	30914241	KY CIS POST GL BATCH	-156.00
403105		2/4/2010	Oth Rev-App/Initiate Serv Fee	JE	30914241	KY CIS POST GL BATCH	-2,002.00
403107		2/4/2010	Oth Rev-Reconnection Charges	JE	30914241	KY CIS POST GL BATCH	-5,070.00
510100	11	2/4/2010	Purchased Water-Outside	PV	42430205	Gallatin County Water District	981.41
511100	13	2/4/2010	Waste Disposal Exp WT	EE	4080103	KU	884.11
511100	13	2/4/2010	Waste Disposal Exp WT	EE	4080106	KU	1,666.91
515100	12	2/4/2010	Purch Power P	EE	4080085	KU	435.47
515100	13	2/4/2010	Purch Power WT	EE	4080097	KU	489.31
515100	14	2/4/2010	Purch Power TD	EE	4080122	KU	32.04
515100	13	2/4/2010	Purch Power WT	EE	4080137	KU	6,639.63
515100	13	2/4/2010	Purch Power WT	EE	4080626	KU	14,146.25
515100	13	2/4/2010	Purch Power WT	EE	4080640	KU	187,296.75
520100	16	2/4/2010	M & S Oper AG	ST	30913932	SABRIX VENDOR TAX COMPARE	.84
535000	15	2/4/2010	Contr Svc-Other Oper CA	TC	30913911	Language Services	1,134.36
541400	16	2/4/2010	Rents-Equipment Oper AG	PV	42430400	Neopost Leasing	213.33
570100	15	2/4/2010	Uncollectible Accounts	JE	30914241	KY CIS POST GL BATCH	-282.85
575275	16	2/4/2010	Discounts Available	PK	62058699	USA Blue Book	-2.69
575320	13	2/4/2010	Electricity WT	EE	4080069	KU	12.06
575320	14	2/4/2010	Electricity TD	EE	4080072	KU	97.44
575320	16	2/4/2010	Electricity AG	EE	4080074	KU	20.87
575320	13	2/4/2010	Electricity WT	EE	4080087	KU	12.06
575320	13	2/4/2010	Electricity WT	EE	4080092	KU	64.44
575320	13	2/4/2010	Electricity WT	EE	4080110	KU	712.43
575320	14	2/4/2010	Electricity TD	EE	4080114	KU	14.97
575320	14	2/4/2010	Electricity TD	EE	4080117	KU	705.56
575320	16	2/4/2010	Electricity AG	EE	4080131	KU	5,058.16
575480	14	2/4/2010	Heat - Oil/Gas TD	EE	4080112	KU	70.42
575480	14	2/4/2010	Heat - Oil/Gas TD	EE	4080157	KU	1,136.32
575480	16	2/4/2010	Heat - Oil/Gas AG	EE	4080610	COLUMBIA GAS OF KENTUCKY	1,118.87
575480	14	2/4/2010	Heat - Oil/Gas TD	EE	4080621	COLUMBIA GAS OF KENTUCKY	2,193.32
575620	16	2/4/2010	Office & Admin Supplies AG	PV	42430058	United Parcel Service	148.73
575625	16	2/4/2010	Overnight Shipping AG	PV	42430012	United Parcel Service	68.39
575625	16	2/4/2010	Overnight Shipping AG	PV	42430017	United Parcel Service	29.91
575711	16	2/4/2010	Add'l Security Costs AG	PV	42430026	Murray Guard Inc-PO/REMIT	715.20
575711	16	2/4/2010	Add'l Security Costs AG	PV	42430034	Murray Guard Inc-PO/REMIT	2,668.64
575711	16	2/4/2010	Add'l Security Costs AG	PV	42430051	Murray Guard Inc-PO/REMIT	715.20
575711	16	2/4/2010	Add'l Security Costs AG	PV	42430054	Murray Guard Inc-PO/REMIT	2,668.64
575741	13	2/4/2010	Cell Phone WT	TC	30913912	Cingular	53.58
575741	16	2/4/2010	Cell Phone AG	TC	30913912	Cingular	352.90
575741	13	2/4/2010	Cell Phone WT	TC	30913913	Cingular	52.44
575741	16	2/4/2010	Cell Phone AG	TC	30913913	Cingular	324.29
575741	13	2/4/2010	Cell Phone WT	TC	30913921	Verizon Wireless	101.31
575741	16	2/4/2010	Cell Phone AG	TC	30913921	Verizon Wireless	6,347.52
575741	16	2/4/2010	Cell Phone AG	TC	30913926	Verizon Wireless	243.05
620000	24	2/4/2010	Mat and Sup Maint TD	II	582660	Nest to 567 Rose born hide aw	13.07
620000	24	2/4/2010	Mat and Sup Maint TD	IR	582797	Inventory Return	-341.88
620000	24	2/4/2010	Mat and Sup Maint TD	ST	30913938	SABRIX NO TAX CHARGED ACR	88.23
675000	26	2/4/2010	Misc Maint AG	PV	42430270	Xerox Corp- REMIT	161.88

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
715111		2/4/2010	M&J Revenues-Outside	RI	10140501	Central Kentucky Sprinkler	-750.00
715111		2/4/2010	M&J Revenues-Outside	RI	10140502	Green Mechanical Construction	-750.00
401110		2/5/2010	Res Sales Billed	JE	30914295	KY CIS POST GL BATCH	-103,514.29
401210		2/5/2010	Com Sales Billed	JE	30914295	KY CIS POST GL BATCH	-127,807.19
401310		2/5/2010	Ind Sales Billed	JE	30914295	KY CIS POST GL BATCH	-6,859.85
401510		2/5/2010	Pub Auth Billed	JE	30914295	KY CIS POST GL BATCH	-32,128.12
401610		2/5/2010	SFR Billed	JE	30914295	KY CIS POST GL BATCH	-67,760.48
403104		2/5/2010	Oth Rev-NSF Check Charge	JE	30914295	KY CIS POST GL BATCH	-108.00
403105		2/5/2010	Oth Rev-App/Initiate Serv Fee	JE	30914295	KY CIS POST GL BATCH	-1,118.00
403107		2/5/2010	Oth Rev-Reconnection Charges	JE	30914295	KY CIS POST GL BATCH	-2,210.00
510100	11	2/5/2010	Purchased Water-Outside	PV	42430689	Winchester Municipal Utilities	103.84
535000	13	2/5/2010	Contr Svc-Other Oper WT	PV	42424469	Christopher Excavating	-7,080.00
535000	14	2/5/2010	Contr Svc-Other Oper TD	PV	42424469	Christopher Excavating	-2,160.00
535000	16	2/5/2010	Contr Svc-Other Oper AG	PV	42424469	Christopher Excavating	-480.00
535000	15	2/5/2010	Contr Svc-Other Oper CA	PV	42430688	Kings Helper Inc-REMIT	96.50
570100	15	2/5/2010	Uncollectible Accounts	JE	30914295	KY CIS POST GL BATCH	-1,024.41
575275	16	2/5/2010	Discounts Available	PK	62058711	US Pipe & Foundry Co - REMIT	-4.13
575275	16	2/5/2010	Discounts Available	PK	62058717	Powerseal Pipeline Products Co	-69.66
575275	16	2/5/2010	Discounts Available	PK	62058719	Smith Blair Inc 120001 - REMIT	-28.92
575275	16	2/5/2010	Discounts Available	PK	62058723	Ferguson SAC - ALL USE REMIT	-97.27
575340	16	2/5/2010	Employee Expenses AG	PS	42430646	Kentucky State Treasurer-REMIT	190.00
575500	13	2/5/2010	Janitorial WT	PV	42424469	Christophor Excavating	-2,112.50
675000	26	2/5/2010	Misc Maint AG	ST	30914110	SABRIX VENDOR TAX COMPARE	8.90
501200	2410	2/7/2010	Labor Maint TD Struct & Imp	T2	36555	Payroll Labor Distribution	139.02
501200	2415	2/7/2010	Labor Maint TD Dist Res	T2	36555	Payroll Labor Distribution	233.90
501200	24	2/7/2010	Labor Maint TD	T2	36555	Payroll Labor Distribution	329.92
501200	2405	2/7/2010	Labor Maint TD Super/Eng	T2	36555	Payroll Labor Distribution	675.39
501200	2305	2/7/2010	Labor Maint WT Super/Eng	T2	36555	Payroll Labor Distribution	1,924.96
501200	2435	2/7/2010	Labor Maint TD Meters	T2	36555	Payroll Labor Distribution	3,368.16
501200	22	2/7/2010	Labor Maint P	T2	36555	Payroll Labor Distribution	3,508.50
501200	15	2/7/2010	Labor Oper CA	T2	36555	Payroll Labor Distribution	4,300.71
501200	1405	2/7/2010	Labor Oper TD Super/Eng	T2	36555	Payroll Labor Distribution	4,558.72
501200	2440	2/7/2010	Labor Maint TD Hydrants	T2	36555	Payroll Labor Distribution	7,128.69
501200	1415	2/7/2010	Labor Oper TD Lines	T2	36555	Payroll Labor Distribution	7,229.14
501200	1520	2/7/2010	Labor Oper CA Cust Serv	T2	36555	Payroll Labor Distribution	7,625.05
501200	2420	2/7/2010	Labor Maint TD Mains	T2	36555	Payroll Labor Distribution	9,232.37
501200	2430	2/7/2010	Labor Maint TD Services	T2	36555	Payroll Labor Distribution	11,565.04
501200	1510	2/7/2010	Labor Oper CA Mtr Read	T2	36555	Payroll Labor Distribution	22,387.98
501200	1305	2/7/2010	Labor Oper WT Super/Eng	T2	36555	Payroll Labor Distribution	24,316.99
501200	1420	2/7/2010	Labor Oper TD Meter	T2	36555	Payroll Labor Distribution	24,583.88
501200	13	2/7/2010	Labor Oper WT	T2	36555	Payroll Labor Distribution	33,208.43
501200	14	2/7/2010	Labor Oper TD	T2	36555	Payroll Labor Distribution	35,702.32
501200	16	2/7/2010	Labor Oper AG	T2	36555	Payroll Labor Distribution	41,050.13
501210	2415	2/7/2010	Labor NS OT TD Dist Res	T2	36555	Payroll Labor Distribution	17.54
501210	2430	2/7/2010	Labor NS OT TD Services	T2	36555	Payroll Labor Distribution	668.57
501210	14	2/7/2010	Labor NS OT TD	T2	36555	Payroll Labor Distribution	809.60
501210	2420	2/7/2010	Labor NS OT TD Mains	T2	36555	Payroll Labor Distribution	976.79
501210	1415	2/7/2010	Labor NS OT TD Lines	T2	36555	Payroll Labor Distribution	1,153.85
501210	1305	2/7/2010	Labor NS OT WT Super/Eng	T2	36555	Payroll Labor Distribution	1,310.30
501210	1520	2/7/2010	Labor NS OT CA Cust Serv	T2	36555	Payroll Labor Distribution	1,735.22
501210	1510	2/7/2010	Labor NS OT CA Mtr Read	T2	36555	Payroll Labor Distribution	1,754.69
501210	13	2/7/2010	Labor NS OT WT	T2	36555	Payroll Labor Distribution	2,842.71
501210	1420	2/7/2010	Labor NS OT TD Meter	T2	36555	Payroll Labor Distribution	4,278.00
501711		2/7/2010	IP-Off-Annual-P/R JE	T3	36557	Actual Burden Journal Entries	11,865.67
504100	16	2/7/2010	Group Ins Oper AG	T3	36557	Actual Burden Journal Entries	3,421.00
504100	1	2/7/2010	Group Insurance - Cap Credits	T3	36557	Actual Burden Journal Entries	41,800.93
505100	1	2/7/2010	PBOP Cap Credits	T3	36557	Actual Burden Journal Entries	28,167.99
506100	1	2/7/2010	Pension - Cap Credits	T3	36557	Actual Burden Journal Entries	39,944.40
507100	16	2/7/2010	401k Oper AG	T3	36557	Actual Burden Journal Entries	4,745.16
508101	16	2/7/2010	DCP Oper AG	T3	36557	Actual Burden Journal Entries	4,134.04
508102	16	2/7/2010	Retiree Med Oper AG	T3	36557	Actual Burden Journal Entries	698.31
550000	1	2/7/2010	Trans - Cap Credits	T3	36557	Actual Burden Journal Entries	21,674.51
558000	1	2/7/2010	Ins Work Comp Cap Credits	T3	36557	Actual Burden Journal Entries	4,644.65
575340	16	2/7/2010	Employee Expenses AG	T3	36557	Actual Burden Journal Entries	614.07
575350	16	2/7/2010	Meals Deduct	T3	36557	Actual Burden Journal Entries	166.25
685320		2/7/2010	FUTA	T3	36557	Actual Burden Journal Entries	1,571.14
685325		2/7/2010	FICA	T3	36557	Actual Burden Journal Entries	19,159.34
685350		2/7/2010	SUTA	T3	36557	Actual Burden Journal Entries	3,102.47
716121		2/7/2010	M&J Expenses-Outside	T2	36555	Payroll Labor Distribution	-360.41
716121		2/7/2010	M&J Expenses-Outside	T3	36557	Actual Burden Journal Entries	-270.28
401110		2/8/2010	Res Sales Billed	JE	30914533	KY CIS POST GL BATCH	-130,966.46
401210		2/8/2010	Com Sales Billed	JE	30914533	KY CIS POST GL BATCH	-53,701.72
401310		2/8/2010	Ind Sales Billed	JE	30914533	KY CIS POST GL BATCH	-258.10
401450		2/8/2010	Priv Fire Billed	JE	30914533	KY CIS POST GL BATCH	-97.79
401510		2/8/2010	Pub Auth Billed	JE	30914533	KY CIS POST GL BATCH	-4,700.41
402310		2/8/2010	Ind WW Serv Billed	RI	10140577	Kentucky American Northern	-500.00
403103		2/8/2010	Oth Rev-Collect for Others	PS	42432104	Treehaven II LLC	-251.60
403103		2/8/2010	Oth Rev-Collect for Others	PS	42432105	Verna Hills Neighborhood Assoc	-203.22
403104		2/8/2010	Oth Rev-NSF Check Charge	JE	30914533	KY CIS POST GL BATCH	-96.00
403105		2/8/2010	Oth Rev-App/Initiate Serv Fee	JE	30914533	KY CIS POST GL BATCH	-2,574.00
403107		2/8/2010	Oth Rev-Reconnection Charges	JE	30914533	KY CIS POST GL BATCH	-3,978.00
520100	14	2/8/2010	M & S Oper TD	PV	42431967	Neptune Technology - ALL USE R	2,552.76
535000	16	2/8/2010	Contr Svc-Other Oper AG	PV	42431969	Christopher Excavating	120.00
535000	14	2/8/2010	Contr Svc-Other Oper TD	PV	42431969	Christopher Excavating	1,140.00

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
535000	13	2/8/2010	Contr Svc-Other Oper WT	PV	42431969	Christopher Excavating	4,260.00
535001	14	2/8/2010	Contr Svc-Temp Empl Oper TD	PV	42431965	Volt Management Corp	284.53
535001	13	2/8/2010	Contr Svc-Temp Empl Oper WT	PV	42431965	Volt Management Corp	1,841.13
570100	15	2/8/2010	Uncollectible Accounts	JE	30914533	KY CIS POST GL BATCH	-616.21
575275	16	2/8/2010	Discounts Available	PK	62058732	Ferguson SAC - ALL USE REMIT	-218.56
575500	13	2/8/2010	Janitorial WT	PV	42431969	Christopher Excavating	1,625.00
620000	24	2/8/2010	Mat and Sup Maint TD	OV	10289829	Smith Blair Inc - PO Box 5337	2,938.15
620000	24	2/8/2010	Mat and Sup Maint TD	OV	10289830	Smith Blair Inc - PO Box 5337	1,074.74
620000	24	2/8/2010	Mat and Sup Maint TD	JE	30914287	BP non stock material to MJ	-125.26
620000	23	2/8/2010	Mat and Sup Maint WT	PV	42431953	Living Waters Co Inc	1,748.40
620000	23	2/8/2010	Mat and Sup Maint WT	PV	42431960	Harrington Industrial Plastics	1,277.26
620000	21	2/8/2010	Mat and Sup Maint SS	PV	42431963	Remote Automation Solutions -	1,049.78
620000	23	2/8/2010	Mat and Sup Maint WT	PV	42431969	Christopher Excavating	240.00
620000	21	2/8/2010	Mat and Sup Maint SS	PV	42431969	Christopher Excavating	3,405.00
620000	23	2/8/2010	Mat and Sup Maint WT	PV	42431977	Airgas Mid America-REMIT	119.22
620000	24	2/8/2010	Mat and Sup Maint TD	PV	42431980	Smith Blair Inc 120001 - REMIT	743.01
675650	24	2/8/2010	Paving/Backfill TD	PV	42431948	HG Wilson & Sons Contractors I	6,988.30
716121		2/8/2010	M&J Expenses-Outside	JE	30914287	BP non stock material to MJ	125.26
401110		2/9/2010	Res Sales Billed	JE	30914858	KY CIS POST GL BATCH	-87,171.75
401210		2/9/2010	Com Sales Billed	JE	30914858	KY CIS POST GL BATCH	-20,906.08
401310		2/9/2010	Ind Sales Billed	JE	30914858	KY CIS POST GL BATCH	-5,916.60
401510		2/9/2010	Pub Auth Billed	JE	30914858	KY CIS POST GL BATCH	-489.53
401610		2/9/2010	SFR Billed	JE	30914858	KY CIS POST GL BATCH	-496.35
402110		2/9/2010	Dom WW Serv Billed	JE	30914858	KY CIS POST GL BATCH	-16.60
403104		2/9/2010	Oth Rev-NSF Check Charge	JE	30914858	KY CIS POST GL BATCH	-60.00
403105		2/9/2010	Oth Rev-App/Initiate Serv Fee	JE	30914858	KY CIS POST GL BATCH	-1,742.00
403107		2/9/2010	Oth Rev-Reconnection Charges	JE	30914858	KY CIS POST GL BATCH	-2,470.00
504620	16	2/9/2010	Employee Physical Exam AG	PV	42432546	BaptistWorx Business Office	250.00
504620	16	2/9/2010	Employee Physical Exam AG	PV	42432549	BaptistWorx Business Office	35.00
504660	16	2/9/2010	Tuition Aid AG	PS	42432480	Cornell University	1,490.00
515100	12	2/9/2010	Purch Power P	EE	4086789	KU	891.29
515100	12	2/9/2010	Purch Power P	EE	4086799	KU	98.80
515100	12	2/9/2010	Purch Power P	EE	4086805	KU	443.38
515100	12	2/9/2010	Purch Power P	EE	4086810	KU	7,566.62
515100	12	2/9/2010	Purch Power P	EE	4086816	KU	1,152.54
515100	12	2/9/2010	Purch Power P	EE	4086824	KU	1,056.11
520100	14	2/9/2010	M & S Oper TD	ST	30914491	SABRIX VENDOR TAX COMPARE	.32
535000	16	2/9/2010	Contr Svc-Other Oper AG	TC	30914420	Insight	192.91
568010	16	2/9/2010	Water Res Conservation	PV	42432558	Harperprints Inc	3,288.53
568010	16	2/9/2010	Water Res Conservation	PV	42432561	Lamar Companies The -REMIT	6,510.00
570100	15	2/9/2010	Uncollectible Accounts	JE	30914858	KY CIS POST GL BATCH	-1,006.62
575220	16	2/9/2010	Community Relations	PV	42432554	Explorium of Lexington	2,000.00
575320	14	2/9/2010	Electricity TD	EE	4086791	KU	12.62
575340	16	2/9/2010	Employee Expenses AG	PS	42433257	Kentucky State Treasurer-REMIT	190.00
575342	16	2/9/2010	Empl Exp Conf/Registration AG	PS	42432479	Kentucky Cty Judge Exec Assoc-	500.00
575620	16	2/9/2010	Office & Admin Supplies AG	PV	42432544	Contemporary Graphics Inc	58.05
575740	16	2/9/2010	Telephone AG	TC	30914363	Berry	108.16
575740	15	2/9/2010	Telephone CA	TC	30914397	Windstream	66.99
575740	15	2/9/2010	Telephone CA	TC	30914398	Windstream	49.39
575740	16	2/9/2010	Telephone AG	TC	30914434	AT&T	44.50
575740	15	2/9/2010	Telephone CA	TC	30914465	AT&T	1,106.09
620000	24	2/9/2010	Mat and Sup Maint TD	ST	30914494	SABRIX NO TAX CHARGED ACR	44.58
760200		2/9/2010	Other Income Deductions	RI	10140587	Spenard David	-9.41
760200		2/9/2010	Other Income Deductions	RI	10140590	Box Jeanne	-9.41
401110		2/10/2010	Res Sales Billed	JE	30914857	KY CIS POST GL BATCH	-96,250.55
401210		2/10/2010	Com Sales Billed	JE	30914857	KY CIS POST GL BATCH	-35,855.71
401450		2/10/2010	Priv Fire Billed	JE	30914857	KY CIS POST GL BATCH	-1,340.16
401510		2/10/2010	Pub Auth Billed	JE	30914857	KY CIS POST GL BATCH	-2,063.12
402110		2/10/2010	Dom WW Serv Billed	JE	30914857	KY CIS POST GL BATCH	-10.20
403104		2/10/2010	Oth Rev-NSF Check Charge	JE	30914857	KY CIS POST GL BATCH	-60.00
403105		2/10/2010	Oth Rev-App/Initiate Serv Fee	JE	30914857	KY CIS POST GL BATCH	-1,378.00
403107		2/10/2010	Oth Rev-Reconnection Charges	JE	30914857	KY CIS POST GL BATCH	-2,626.00
515100	13	2/10/2010	Purch Power WT	EE	4089246	OWEN ELECTRIC COOP INC	8,107.90
515100	14	2/10/2010	Purch Power TD	EE	4089249	OWEN ELECTRIC COOP INC	42.01
515100	13	2/10/2010	Purch Power WT	EE	4089251	OWEN ELECTRIC COOP INC	18.36
515100	12	2/10/2010	Purch Power P	EE	4090600	KU	3,606.25
515100	12	2/10/2010	Purch Power P	EE	4090606	KU	434.76
515100	14	2/10/2010	Purch Power TD	EE	4090612	KU	36.03
515100	14	2/10/2010	Purch Power TD	EE	4090649	KU	113.80
570100	15	2/10/2010	Uncollectible Accounts	JE	30914857	KY CIS POST GL BATCH	-247.43
575320	13	2/10/2010	Electricity WT	EE	4090644	KU	13.39
575320	14	2/10/2010	Electricity TD	EE	4090654	KU	34.90
575320	14	2/10/2010	Electricity TD	EE	4090658	KU	81.87
575480	14	2/10/2010	Heat - Oil/Gas TD	EE	4088783	CLARK ENERGY COOP	14.70
575480	14	2/10/2010	Heat - Oil/Gas TD	EE	4088789	CLARK ENERGY COOP	7.16
575620	16	2/10/2010	Office & Admin Supplies AG	ST	30914563	SABRIX NO TAX CHARGED ACR	3.48
401110		2/11/2010	Res Sales Billed	JE	30914859	KY CIS POST GL BATCH	-152,228.19
401210		2/11/2010	Com Sales Billed	JE	30914859	KY CIS POST GL BATCH	-47,111.14
401310		2/11/2010	Ind Sales Billed	JE	30914859	KY CIS POST GL BATCH	15,238.24
401510		2/11/2010	Pub Auth Billed	JE	30914859	KY CIS POST GL BATCH	-1,538.85
402110		2/11/2010	Dom WW Serv Billed	JE	30914859	KY CIS POST GL BATCH	6.46
402210		2/11/2010	Com WW Serv Billed	JE	30914859	KY CIS POST GL BATCH	-1,446.98
402510		2/11/2010	Pub Auth WW Svc Billed	JE	30914859	KY CIS POST GL BATCH	-336.29
403104		2/11/2010	Oth Rev-NSF Check Charge	JE	30914859	KY CIS POST GL BATCH	-84.00

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
403105		2/11/2010	Oth Rev-App/Initiate Serv Fee	JE	30914859	KY CIS POST GL BATCH	-1,950.00
403107		2/11/2010	Oth Rev-Reconnection Charges	JE	30914859	KY CIS POST GL BATCH	-3,172.00
504670	16	2/11/2010	Training AG	CC	6751	ROCKHURST UNIVERS01 OF	134.15
515100	14	2/11/2010	Purch Power TD	EE	4090621	KU	704.44
515100	13	2/11/2010	Purch Power WT	EE	4090638	KU	6,598.89
515100	12	2/11/2010	Purch Power P	EE	4091356	KU	6,840.11
515100	12	2/11/2010	Purch Power P	EE	4091359	KU	3,295.26
515100	14	2/11/2010	Purch Power TD	EE	4092767	KU	123.51
515100	14	2/11/2010	Purch Power TD	EE	4092773	KU	134.05
515100	14	2/11/2010	Purch Power TD	EE	4092776	KU	32.97
515100	14	2/11/2010	Purch Power TD	EE	4092781	KU	43.05
515100	14	2/11/2010	Purch Power TD	EE	4092784	KU	29.24
515100	14	2/11/2010	Purch Power TD	EE	4092795	KU	94.33
515100	12	2/11/2010	Purch Power P	EE	4092914	CLARK ENERGY COOP	986.55
520100	13	2/11/2010	M & S Oper WT	CC	6751	UFIRST LAUNDRY SVCS	501.53
520100	16	2/11/2010	M & S Oper AG	CC	6751	YALE KENTUCKIANA	614.49
520100	14	2/11/2010	M & S Oper TD	CC	6751	UFIRST LAUNDRY SVCS	1,497.01
535000	14	2/11/2010	Contr Svc-Other Oper TD	CC	6751	ORKIN, INC	65.79
550000	16	2/11/2010	Trans Oper AG	CC	6751	NAPA AUTO PARTS	614.31
570100	15	2/11/2010	Uncollectible Accounts	JE	30914859	KY CIS POST GL BATCH	-646.93
575000	11	2/11/2010	Misc Oper SS	CC	6751	KELLY BROS HOME AND DESIG	308.94
575000	14	2/11/2010	Misc Oper TD	CC	6751	NATIONAL WORKWEAR INC	375.76
575000	13	2/11/2010	Misc Oper WT	CC	6751	NATIONAL WORKWEAR INC	1,288.99
575000	16	2/11/2010	Misc Oper AG	CC	6760	KY SEC OF STATE	10.00
575002	16	2/11/2010	Misc General Office	CC	6751	MARATHON OIL	88.16
575275	16	2/11/2010	Discounts Available	PK	62058742	Mueller Co - ALL USE PO/REMIT	-13.12
575275	16	2/11/2010	Discounts Available	PK	62058745	AY McDonald Mfg Co	-79.41
575280	16	2/11/2010	Dues/Membership Deduct	CC	6751	D J WALL STREET JOURNAL	506.14
575320	14	2/11/2010	Electricity TD	EE	4091357	KU	12.80
575320	14	2/11/2010	Electricity TD	EE	4092770	KU	325.45
575320	14	2/11/2010	Electricity TD	EE	4092801	KU	12.26
575340	16	2/11/2010	Employee Expenses AG	CC	6751	HOTEL 373	934.13
575340	16	2/11/2010	Employee Expenses AG	CC	6760	EUFRADES.COM, LLC	-50.00
575342	16	2/11/2010	Empl Exp Conf/Registration AG	CC	6751	PAYPAL KWWOAMEMBER	120.00
575350	16	2/11/2010	Meals Deduct	CC	6751	OCHARLEYS209 RMNDRD	995.20
575350	16	2/11/2010	Meals Deduct	CC	6760	A P SUGGINS BAR & GRILL	90.53
575545	13	2/11/2010	Lab Supplies WT	CC	6751	THOMAS SCIENTIFIC INC/	1,285.97
575620	13	2/11/2010	Office & Admin Supplies WT	CC	6751	OFFICE MAX	465.27
575620	15	2/11/2010	Office & Admin Supplies CA	CC	6751	ORKIN INC	490.86
575620	14	2/11/2010	Office & Admin Supplies TD	CC	6751	OFFICEMAX CT IN	966.57
575620	16	2/11/2010	Office & Admin Supplies AG	CC	6751	OFFICEMAX CT IN	4,350.47
575740	15	2/11/2010	Telephone CA	TC	30914622	AT&T	1,697.04
575740	14	2/11/2010	Telephone TD	TC	30914707	Cincinnati Bell	19.25
575820	13	2/11/2010	Uniforms WT	CC	6751	UFIRST LAUNDRY SVCS	237.76
575820	14	2/11/2010	Uniforms TD	CC	6751	UFIRST LAUNDRY SVCS	408.42
620000	21	2/11/2010	Mat and Sup Maint SS	CC	6751	BATTERIES PLUS	42.38
620000	24	2/11/2010	Mat and Sup Maint TD	CC	6751	D & F DISTRIBUTORS INC	2,131.13
620000	23	2/11/2010	Mat and Sup Maint WT	CC	6751	WW GRAINGER	2,580.23
635000	26	2/11/2010	Contr Svc-Other Maint AG	CC	6751	UFIRST LAUNDRY SVCS	164.08
675000	23	2/11/2010	Misc Maint WT	CC	6751	ARCO ENGINEERING 00 OF	211.50
401110		2/12/2010	Res Sales Billed	JE	30914902	KY CIS POST GL BATCH	-108,290.86
401210		2/12/2010	Com Sales Billed	JE	30914902	KY CIS POST GL BATCH	-43,831.33
401310		2/12/2010	Ind Sales Billed	JE	30914902	KY CIS POST GL BATCH	-29.74
401510		2/12/2010	Pub Auth Billed	JE	30914902	KY CIS POST GL BATCH	-2,835.05
402110		2/12/2010	Dom WW Serv Billed	JE	30914902	KY CIS POST GL BATCH	-151.04
403104		2/12/2010	Oth Rev-NSF Check Charge	JE	30914902	KY CIS POST GL BATCH	-72.00
403105		2/12/2010	Oth Rev-App/Initiate Serv Fee	JE	30914902	KY CIS POST GL BATCH	-2,028.00
403107		2/12/2010	Oth Rev-Reconnection Charges	JE	30914902	KY CIS POST GL BATCH	-3,952.00
403199		2/12/2010	Oth Rev-Other Water Rev	PS	42434242	Kentucky Department of Revenue	-984.41
504100	1	2/12/2010	Group Insurance - Cap Credits	T1	36554	Payroll Disbursement Entries	-49,961.22
504100	16	2/12/2010	Group Ins Oper AG	T1	36554	Payroll Disbursement Entries	-10,380.95
505100	1	2/12/2010	PBOP Cap Credits	T1	36554	Payroll Disbursement Entries	-33,030.44
506100	1	2/12/2010	Pension - Cap Credits	T1	36554	Payroll Disbursement Entries	-46,839.78
515100	12	2/12/2010	Purch Power P	PS	42434242	Kentucky Department of Revenue	934.33
515100	13	2/12/2010	Purch Power WT	PS	42434242	Kentucky Department of Revenue	3,737.33
515100	13	2/12/2010	Purch Power WT	PS	42434243	Kentucky Department of Revenue	2,335.82
550000	1	2/12/2010	Trans - Cap Credits	T1	36554	Payroll Disbursement Entries	-25,905.82
558000	1	2/12/2010	Ins Work Comp Cap Credits	T1	36554	Payroll Disbursement Entries	-5,551.28
570100	15	2/12/2010	Uncollectible Accounts	JE	30914902	KY CIS POST GL BATCH	-1,253.94
575000	16	2/12/2010	Misc Oper AG	PS	42434241	Kentucky State Treasurer-Water	500.00
575342	16	2/12/2010	Empl Exp Conf/Registration AG	PS	42434327	Bluegrass Cross Connection - P	120.00
620000	24	2/12/2010	Mat and Sup Maint TD	IR	583595	Inventory Return	-712.46
401110		2/15/2010	Res Sales Billed	JE	30915103	KY CIS POST GL BATCH	-95,685.40
401210		2/15/2010	Com Sales Billed	JE	30915103	KY CIS POST GL BATCH	-40,044.53
401510		2/15/2010	Pub Auth Billed	JE	30915103	KY CIS POST GL BATCH	-6,279.82
403104		2/15/2010	Oth Rev-NSF Check Charge	JE	30915103	KY CIS POST GL BATCH	-156.00
403105		2/15/2010	Oth Rev-App/Initiate Serv Fee	JE	30915103	KY CIS POST GL BATCH	-2,444.00
403107		2/15/2010	Oth Rev-Reconnection Charges	JE	30915103	KY CIS POST GL BATCH	-4,186.00
510100	11	2/15/2010	Purchased Water-Outside	PV	42435411	Winchester Municipal Utilities	6,611.80
510100	11	2/15/2010	Purchased Water-Outside	PV	42435571	Carroll Co Water Dist 1	2,814.70
515100	14	2/15/2010	Purch Power TD	EE	4094486	KU	652.70
520100	16	2/15/2010	M & S Oper AG	PV	42435313	Insight Direct (Peripherals) -	139.94
520100	13	2/15/2010	M & S Oper WT	PV	42435527	Living Waters Co Inc	3,274.38
520100	14	2/15/2010	M & S Oper TD	PV	42435565	Cobb, Rodney	1,297.00

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
520100	16	2/15/2010	M & S Oper AG	PV	42436380	Vital Records Control	969.76
533000	16	2/15/2010	Contr Svc-Legal Oper AG	PV	42436379	Stoll Keenon Ogden PLLC-PO/REM	157.14
535000	16	2/15/2010	Contr Svc-Other Oper AG	PV	42435282	WorkSmart LLC	278.75
535000	16	2/15/2010	Contr Svc-Other Oper AG	PV	42435286	Randy Walker Electric-PO/REMIT	373.50
535000	16	2/15/2010	Contr Svc-Other Oper AG	PV	42435290	Randy Walker Electric-PO/REMIT	511.34
535000	16	2/15/2010	Contr Svc-Other Oper AG	PV	42435291	Kentucky Underground Storage I	148.50
535000	16	2/15/2010	Contr Svc-Other Oper AG	PV	42435370	Commonwealth Communications of	66.00
535000	16	2/15/2010	Contr Svc-Other Oper AG	PV	42435516	Randy Walker Electric-PO/REMIT	312.29
535000	15	2/15/2010	Contr Svc-Other Oper CA	PV	42435530	Garda CL Central Inc	502.12
535001	14	2/15/2010	Contr Svc-Temp Empl Oper TD	PV	42435577	Volt Management Corp	117.16
535001	13	2/15/2010	Contr Svc-Temp Empl Oper WT	PV	42435577	Volt Management Corp	853.62
550000	16	2/15/2010	Trans Oper AG	PV	42435507	Bridgestone Americas Inc	403.40
550000	16	2/15/2010	Trans Oper AG	PV	42435520	Bridgestone Americas Inc	650.12
550001	16	2/15/2010	Trans Oper AG Lease Cost	PV	42436283	Automotive Rentals Inc ACH/ALL	4,351.72
550002	16	2/15/2010	Trans Oper AG Lease Fuel	PV	42436283	Automotive Rentals Inc ACH/ALL	11,392.17
550003	16	2/15/2010	Trans Oper AG Lease Maint	PV	42436283	Automotive Rentals Inc ACH/ALL	6,028.89
570100	15	2/15/2010	Uncollectible Accounts	JE	30915103	KY CIS POST GL BATCH	-222.02
575000	16	2/15/2010	Misc Oper AG	PV	42435324	Backtrack Employment Screening	560.00
575000	14	2/15/2010	Misc Oper TD	PV	42435334	Grainger - ALL USE REMIT	598.66
575000	14	2/15/2010	Misc Oper TD	PV	42435338	Grainger - ALL USE REMIT	414.93
575000	14	2/15/2010	Misc Oper TD	PV	42435342	Grainger - ALL USE REMIT	518.66
575000	14	2/15/2010	Misc Oper TD	PV	42435409	E H Wachs Co	364.97
575000	14	2/15/2010	Misc Oper TD	PV	42435499	E H Wachs Co	133.89
575000	14	2/15/2010	Misc Oper TD	PV	42435503	United Rentals (GA) - REMIT	1,177.14
575000	16	2/15/2010	Misc Oper AG	PV	42436324	Ferguson SAC - ALL USE REMIT	7.38
575002	16	2/15/2010	Misc General Office	PV	42435667	Contemporary Graphics Inc	48.91
575275	16	2/15/2010	Discounts Available	PK	62058778	US Pipe & Foundry Co - REMIT	-9.02
575275	16	2/15/2010	Discounts Available	PK	62058783	Ford Meter Box Co Inc - ALL US	-29.57
575275	16	2/15/2010	Discounts Available	PK	62058787	Ferguson SAC - ALL USE REMIT	-12.09
575320	14	2/15/2010	Electricity TD	EE	4095456	KU	27.10
575500	14	2/15/2010	Janitorial TD	PV	42435559	Cobb, Rodney	532.00
575620	16	2/15/2010	Office & Admin Supplies AG	PV	42435389	United Parcel Service	215.99
575620	13	2/15/2010	Office & Admin Supplies WT	PV	42436007	Contemporary Graphics Inc	57.98
575711	16	2/15/2010	Add'l Security Costs AG	PV	42435375	Murray Guard Inc-PO/REMIT	715.20
575711	16	2/15/2010	Add'l Security Costs AG	PV	42435382	Murray Guard Inc-PO/REMIT	2,668.64
575780	16	2/15/2010	Trash Removal AG	PV	42435511	Lexington Fayette Urban County	132.55
575780	16	2/15/2010	Trash Removal AG	PV	42435525	Allied Waste Services #993	193.91
575780	16	2/15/2010	Trash Removal AG	PV	42435574	Rumpke of Ind LLC-REMIT-ALL AC	85.07
575780	11	2/15/2010	Trash Removal SS	PV	42436003	Allied Waste Services #993	365.86
620000	24	2/15/2010	Mat and Sup Maint TD	PV	42435329	Ferguson SAC - ALL USE REMIT	278.38
620000	23	2/15/2010	Mat and Sup Maint WT	PV	42436331	Fauste Oil Services Inc	137.50
635000	26	2/15/2010	Contr Svc-Other Maint AG	PV	42436371	Perfection Services-PO/REMIT	272.92
635000	26	2/15/2010	Contr Svc-Other Maint AG	PV	42436373	Perfection Services-PO/REMIT	547.71
675000	26	2/15/2010	Misc Maint AG	PV	42435394	Perfection Services-PO/REMIT	168.00
675000	26	2/15/2010	Misc Maint AG	PV	42435405	Perfection Services-PO/REMIT	867.00
760100		2/15/2010	Donations Deduct	PV	42436029	Lexington Habitat For Humanity	1,000.00
760100		2/15/2010	Donations Deduct	PV	42436036	News-Herald Owenton	183.41
760200		2/15/2010	Other Income Deductions	PV	42436333	Creative Co Op LLC	6,425.00
760200		2/15/2010	Other Income Deductions	PV	42436336	Creative Co Op LLC	3,445.31
760200		2/15/2010	Other Income Deductions	PV	42436361	Creative Co Op LLC	1,750.00
760200		2/15/2010	Other Income Deductions	PV	42436363	Creative Co Op LLC	2,850.00
760200		2/15/2010	Other Income Deductions	PV	42436364	Creative Co Op LLC	750.00
760200		2/15/2010	Other Income Deductions	PV	42436365	Creative Co Op LLC	300.00
760200		2/15/2010	Other Income Deductions	PV	42436366	Creative Co Op LLC	225.00
760200		2/15/2010	Other Income Deductions	PV	42436368	Creative Co Op LLC	2,200.00
760200		2/15/2010	Other Income Deductions	PV	42436369	Creative Co Op LLC	600.00
401110		2/16/2010	Res Sales Billed	JE	30915183	KY CIS POST GL BATCH	-145,956.69
401210		2/16/2010	Com Sales Billed	JE	30915183	KY CIS POST GL BATCH	-66,622.80
401510		2/16/2010	Pub Auth Billed	JE	30915183	KY CIS POST GL BATCH	-15,689.94
401610		2/16/2010	SFR Billed	JE	30915183	KY CIS POST GL BATCH	-713.80
403105		2/16/2010	Oth Rev-Appl/Initiate Serv Fee	JE	30915183	KY CIS POST GL BATCH	-2,418.00
403107		2/16/2010	Oth Rev-Reconnection Charges	JE	30915183	KY CIS POST GL BATCH	-4,706.00
515100	12	2/16/2010	Purch Power P	EE	4095744	KU	62.39
515100	14	2/16/2010	Purch Power TD	EE	4095746	KU	68.04
515100	14	2/16/2010	Purch Power TD	EE	4095748	KU	12.60
515100	14	2/16/2010	Purch Power TD	EE	4095751	KU	27.77
515100	14	2/16/2010	Purch Power TD	EE	4095752	KU	569.60
520100	14	2/16/2010	M & S Oper TD	EE	4095748	KU	10.00
520100	16	2/16/2010	M & S Oper AG	PV	42437370	Sams Club	302.93
550000	16	2/16/2010	Trans Oper AG	ST	30915059	SABRIX VENDOR TAX COMPARE	11.94
570100	15	2/16/2010	Uncollectible Accounts	JE	30915183	KY CIS POST GL BATCH	-118.37
575000	14	2/16/2010	Misc Oper TD	TC	30914988	Granite	74.02
575000	14	2/16/2010	Misc Oper TD	ST	30915059	SABRIX VENDOR TAX COMPARE	9.00
575002	16	2/16/2010	Misc General Office	ST	30915050	SABRIX NO TAX CHARGED ACR	2.93
575220	16	2/16/2010	Community Relations	PS	42437360	Hands On Originals Inc	4,664.17
575220	16	2/16/2010	Community Relations	PV	42437370	Sams Club	340.20
575275	16	2/16/2010	Discounts Available	PK	62058795	Mueller Co - ALL USE PO/REMIT	-131.60
575350	16	2/16/2010	Meals Deduct	PV	42437370	Sams Club	28.13
575480	14	2/16/2010	Heat - Oil/Gas TD	EE	4095789	CARROLLTON MUNICIPAL UTILITIES	411.45
575620	13	2/16/2010	Office & Admin Supplies WT	ST	30915056	SABRIX NO TAX CHARGED ACR	3.48
575740	16	2/16/2010	Telephone AG	TC	30914988	Granite	97.60
575740	14	2/16/2010	Telephone TD	TC	30914988	Granite	113.80
575740	16	2/16/2010	Telephone AG	TC	30915020	AT&T	141.06
575740	16	2/16/2010	Telephone AG	TC	30915021	AT&T	224.50

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
575740	16	2/16/2010	Telephone AG	TC	30915022	AT&T	1,406.30
575741	14	2/16/2010	Cell Phone TD	TC	30915030	Verizon Wireless	145.83
575741	16	2/16/2010	Cell Phone AG	TC	30915032	Nextel Communications	68.04
575741	14	2/16/2010	Cell Phone TD	TC	30915045	Verizon Wireless	826.37
620000	24	2/16/2010	Mat and Sup Maint TD	IR	583797	Inventory Return	-23.54
620000	24	2/16/2010	Mat and Sup Maint TD	IR	583880	Inventory Return	-189.54
620000	23	2/16/2010	Mat and Sup Maint WT	PD	42436710	Fauste Oil Services Inc	-22.50
716121		2/16/2010	M&J Expenses-Outside	II	583798	Inventory Issue-Stk E & D	23.54
716121		2/16/2010	M&J Expenses-Outside	II	583881	Inventory Issue-Stk E & D	189.54
760100		2/16/2010	Donations Deduct	PS	42437359	Fairway Golf Course - REMIT	300.00
760100		2/16/2010	Donations Deduct	PS	42437361	Citizens Fire Academy Alumni A	310.00
760200		2/16/2010	Other Income Deductions	ST	30915056	SABRIX NO TAX CHARGED ACR	216.00
760200		2/16/2010	Other Income Deductions	PS	42437362	Kentucky Science Olympiad-REMI	1,000.00
401110		2/17/2010	Res Sales Billed	JE	30915394	KY CIS POST GL BATCH	-64,242.34
401210		2/17/2010	Com Sales Billed	JE	30915394	KY CIS POST GL BATCH	-63,876.81
401310		2/17/2010	Ind Sales Billed	JE	30915394	KY CIS POST GL BATCH	-2,559.21
401510		2/17/2010	Pub Auth Billed	JE	30915394	KY CIS POST GL BATCH	-4,966.50
403104		2/17/2010	Oth Rev-NSF Check Charge	JE	30915394	KY CIS POST GL BATCH	-36.00
403105		2/17/2010	Oth Rev-App/Initiate Serv Fee	JE	30915394	KY CIS POST GL BATCH	-1,274.00
403107		2/17/2010	Oth Rev-Reconnection Charges	JE	30915394	KY CIS POST GL BATCH	-3,016.00
535000	13	2/17/2010	Contr Svc-Other Oper WT	PV	42437805	Stephen Hillenmeyer Landscape	927.22
536000	13	2/17/2010	Contr Svc-Lab Testing Oper WT	PV	42437800	Fouser Environmental Services	50.00
570100	15	2/17/2010	Uncollectible Accounts	JE	30915394	KY CIS POST GL BATCH	-158.95
575275	16	2/17/2010	Discounts Available	PK	62058803	Mueller Co - ALL USE PO/REMIT	-16.01
620000	24	2/17/2010	Mat and Sup Maint TD	OV	10290454	Smith Blair Inc - PO Box 5337	1,736.34
685200		2/17/2010	Property Taxes	RI	10141225	Harrison County Sheriff Office	-17.93
401110		2/18/2010	Res Sales Billed	JE	30915494	KY CIS POST GL BATCH	-114,779.22
401210		2/18/2010	Com Sales Billed	JE	30915494	KY CIS POST GL BATCH	-32,404.62
401310		2/18/2010	Ind Sales Billed	JE	30915494	KY CIS POST GL BATCH	-175.00
401510		2/18/2010	Pub Auth Billed	JE	30915494	KY CIS POST GL BATCH	-919.65
401610		2/18/2010	SFR Billed	JE	30915494	KY CIS POST GL BATCH	-67.53
401710		2/18/2010	Misc Sales Billed	JE	30915494	KY CIS POST GL BATCH	-142.09
402110		2/18/2010	Dom WW Serv Billed	JE	30915494	KY CIS POST GL BATCH	-1,595.82
402210		2/18/2010	Com WW Serv Billed	JE	30915494	KY CIS POST GL BATCH	-296.97
402310		2/18/2010	Ind WW Serv Billed	JE	30915494	KY CIS POST GL BATCH	-20.75
403104		2/18/2010	Oth Rev-NSF Check Charge	JE	30915494	KY CIS POST GL BATCH	-84.00
403105		2/18/2010	Oth Rev-App/Initiate Serv Fee	JE	30915494	KY CIS POST GL BATCH	-1,118.00
403107		2/18/2010	Oth Rev-Reconnection Charges	JE	30915494	KY CIS POST GL BATCH	-1,586.00
515100	12	2/18/2010	Purch Power P	EE	4098745	OWEN ELECTRIC COOP INC	22.86
515100	14	2/18/2010	Purch Power TD	EE	4099036	KU	64.11
515100	14	2/18/2010	Purch Power TD	EE	4099041	KU	33.48
515100	13	2/18/2010	Purch Power WT	EE	4099051	KU	2,398.74
515100	12	2/18/2010	Purch Power P	EE	4099069	KU	1,112.36
515100	13	2/18/2010	Purch Power WT	EE	4099358	KU	432.03
515100	14	2/18/2010	Purch Power TD	EE	4099360	KU	14.77
518001	AWSI	2/18/2010	Chemicals Carbon AWSI	PV	42438601	American Anglian Environmental	3,872.29
518001	AWSI	2/18/2010	Chemicals Carbon AWSI	PV	42438604	American Anglian Environmental	3,550.41
520100	14	2/18/2010	M & S Oper TD	PV	42438624	Saf ti co Inc - PO/REMIT	52.58
520100	14	2/18/2010	M & S Oper TD	PV	42438626	CI Thornburg Co Inc	1,643.00
535000	15	2/18/2010	Contr Svc-Other Oper CA	TC	30915253	Language Services	1,147.24
535000	13	2/18/2010	Contr Svc-Other Oper WT	PV	42438628	Siemens Water Technologies Cor	756.74
570100	15	2/18/2010	Uncollectible Accounts	JE	30915494	KY CIS POST GL BATCH	-539.40
575000	14	2/18/2010	Misc Oper TD	PV	42438562	Grainger - ALL USE REMIT	380.66
575000	14	2/18/2010	Misc Oper TD	PV	42438565	Grainger - ALL USE REMIT	414.93
575000	14	2/18/2010	Misc Oper TD	PV	42438569	Grainger - ALL USE REMIT	85.48
575000	14	2/18/2010	Misc Oper TD	PV	42438574	Grainger - ALL USE REMIT	113.97
575000	14	2/18/2010	Misc Oper TD	PV	42438577	Grainger - ALL USE REMIT	113.53
575000	14	2/18/2010	Misc Oper TD	PV	42438579	Grainger - ALL USE REMIT	377.10
575000	14	2/18/2010	Misc Oper TD	PV	42438583	Grainger - ALL USE REMIT	437.25
575000	14	2/18/2010	Misc Oper TD	PV	42438587	Grainger - ALL USE REMIT	83.45
575000	14	2/18/2010	Misc Oper TD	PV	42438589	Grainger - ALL USE REMIT	170.45
575000	14	2/18/2010	Misc Oper TD	PV	42438593	USA Blue Book	33.69
575000	16	2/18/2010	Misc Oper AG	PV	42439014	Backtrack Employment Screening	709.50
575275	16	2/18/2010	Discounts Available	PK	62058808	USA Blue Book	-.34
575275	16	2/18/2010	Discounts Available	PK	62058809	US Pipe & Foundry Co - REMIT	-12.98
575320	14	2/18/2010	Electricity TD	EE	4098588	OWEN ELECTRIC COOP INC	99.45
575320	14	2/18/2010	Electricity TD	EE	4098981	KU	13.50
575320	14	2/18/2010	Electricity TD	EE	4099357	KU	87.06
575320	14	2/18/2010	Electricity TD	EE	4099985	KU	26.84
575320	14	2/18/2010	Electricity TD	EE	4099988	KU	160.04
575320	14	2/18/2010	Electricity TD	EE	4099993	KU	50.17
575420	15	2/18/2010	Forms CA	PV	42438546	Regulus Integrated Solutions L	1,620.28
575420	15	2/18/2010	Forms CA	PV	42438585	Regulus Integrated Solutions L	3,423.79
575420	15	2/18/2010	Forms CA	PV	42438613	170105.575420.15ed Solutions L	11,714.60
575545	13	2/18/2010	Lab Supplies WT	PV	42438635	Scott Gross Co Inc	15.94
575625	16	2/18/2010	Overnight Shipping AG	PV	42438594	United Parcel Service	75.47
575625	16	2/18/2010	Overnight Shipping AG	PV	42438596	United Parcel Service	70.11
575625	16	2/18/2010	Overnight Shipping AG	PV	42438598	United Parcel Service	157.24
575740	16	2/18/2010	Telephone AG	TC	30915225	Genesys	9.40
575740	16	2/18/2010	Telephone AG	TC	30915226	Genesys	45.38
575780	11	2/18/2010	Trash Removal SS	PV	42438617	Allied Waste Services #993	77.50
575780	14	2/18/2010	Trash Removal TD	PV	42438617	Allied Waste Services #993	77.51
575780	11	2/18/2010	Trash Removal SS	PV	42438620	Allied Waste Services #993	409.64
575780	14	2/18/2010	Trash Removal TD	PV	42438620	Allied Waste Services #993	409.65

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
620000	24	2/18/2010	Mat and Sup Maint TD	PV	42438611	Bill Pence & Son Trucking Inc	784.16
675000	24	2/18/2010	Misc Maint TD	PV	42438606	Saf ti co Inc - PO/REMIT	100.70
760400		2/18/2010	Other Lobbying Expenses	PV	42438697	McCarthy Strategic Solutions L	4,528.74
401110		2/19/2010	Res Sales Billed	JE	30915587	KY CIS POST GL BATCH	-252,191.72
401210		2/19/2010	Com Sales Billed	JE	30915587	KY CIS POST GL BATCH	-126,437.90
401510		2/19/2010	Pub Auth Billed	JE	30915587	KY CIS POST GL BATCH	-6,695.26
403104		2/19/2010	Oth Rev-NSF Check Charge	JE	30915587	KY CIS POST GL BATCH	-72.00
403105		2/19/2010	Oth Rev-Appl/Initiate Serv Fee	JE	30915587	KY CIS POST GL BATCH	-4,628.00
403107		2/19/2010	Oth Rev-Reconnection Charges	JE	30915587	KY CIS POST GL BATCH	-9,620.00
504670	16	2/19/2010	Training AG	PS	42439748	Kentucky State Treasurer-Water	190.00
535000	15	2/19/2010	Contr Svc-Other Oper CA	PV	42439661	Accenture, LLP-REMIT	4,246.95
536000	13	2/19/2010	Contr Svc-Lab Testing Oper WT	PV	42439506	Fouser Environmental Services	80.00
570100	15	2/19/2010	Uncollectible Accounts	JE	30915587	KY CIS POST GL BATCH	-1,175.42
575000	14	2/19/2010	Misc Oper TD	ST	30915464	SABRIX NO TAX CHARGED ACR	2.02
575100	15	2/19/2010	Bank Service Charges CA	PV	42439638	CheckFreePay Corporation	7,807.97
575200	15	2/19/2010	Collection Agencies CA	PV	42439647	Penn Credit Corp	-34.81
575220	16	2/19/2010	Community Relations	PS	42439742	Helm, David W	26.79
575220	16	2/19/2010	Community Relations	PS	42439743	Bowen, Lori T - REMIT	471.52
575220	16	2/19/2010	Community Relations	PS	42439745	Central KY Reg Science & Engr	5,000.00
575275	16	2/19/2010	Discounts Available	PK	62058825	US Pipe & Foundry Co - REMIT	-159.30
575275	16	2/19/2010	Discounts Available	PK	62058832	Smith Blair Inc 120001 - REMIT	-50.28
575275	16	2/19/2010	Discounts Available	PK	62058833	Mueller Co - ALL USE PO/REMIT	-23.08
575275	16	2/19/2010	Discounts Available	PK	62058840	Ferguson SAC - ALL USE REMIT	-18.78
575280	16	2/19/2010	Dues/Membership Deduct	PS	42439746	Owen County Chamber of Commerc	500.00
575625	16	2/19/2010	Overnight Shipping AG	PV	42439507	United Parcel Service	40.71
575625	16	2/19/2010	Overnight Shipping AG	PV	42439509	United Parcel Service	47.85
575820	11	2/19/2010	Uniforms SS	PV	42439510	Kentucky American Water	3,147.41
620000	24	2/19/2010	Mat and Sup Maint TD	ST	30915464	SABRIX NO TAX CHARGED ACR	47.05
760100		2/19/2010	Donations Deduct	PS	42439744	Bluegrass PRIDE	2,500.00
760100		2/19/2010	Donations Deduct	PS	42439747	United Way of the Bluegrass -	10,000.00
715111		2/20/2010	M&J Revenues-Outside	RI	10141596	AAA Insurance	-611.13
501200	2405	2/21/2010	Labor Maint TD Super/Eng	T2	36705	Payroll Labor Distribution	270.16
501200	2305	2/21/2010	Labor Maint WT Super/Eng	T2	36705	Payroll Labor Distribution	810.52
501200	24	2/21/2010	Labor Maint TD	T2	36705	Payroll Labor Distribution	1,583.88
501200	22	2/21/2010	Labor Maint P	T2	36705	Payroll Labor Distribution	3,672.23
501200	2435	2/21/2010	Labor Maint TD Meters	T2	36705	Payroll Labor Distribution	3,847.65
501200	2440	2/21/2010	Labor Maint TD Hydrants	T2	36705	Payroll Labor Distribution	4,862.10
501200	15	2/21/2010	Labor Oper CA	T2	36705	Payroll Labor Distribution	4,893.49
501200	1415	2/21/2010	Labor Oper TD Lines	T2	36705	Payroll Labor Distribution	5,515.87
501200	1405	2/21/2010	Labor Oper TD Super/Eng	T2	36705	Payroll Labor Distribution	6,036.78
501200	1520	2/21/2010	Labor Oper CA Cust Serv	T2	36705	Payroll Labor Distribution	9,897.56
501200	2420	2/21/2010	Labor Maint TD Mains	T2	36705	Payroll Labor Distribution	10,412.61
501200	2430	2/21/2010	Labor Maint TD Services	T2	36705	Payroll Labor Distribution	13,164.26
501200	1510	2/21/2010	Labor Oper CA Mtr Read	T2	36705	Payroll Labor Distribution	20,470.15
501200	1305	2/21/2010	Labor Oper WT Super/Eng	T2	36705	Payroll Labor Distribution	22,501.04
501200	1420	2/21/2010	Labor Oper TD Meter	T2	36705	Payroll Labor Distribution	29,298.87
501200	13	2/21/2010	Labor Oper WT	T2	36705	Payroll Labor Distribution	31,783.18
501200	14	2/21/2010	Labor Oper TD	T2	36705	Payroll Labor Distribution	34,427.66
501200	16	2/21/2010	Labor Oper AG	T2	36705	Payroll Labor Distribution	36,105.94
501210	15	2/21/2010	Labor NS OT CA	T2	36705	Payroll Labor Distribution	119.82
501210	2430	2/21/2010	Labor NS OT TD Services	T2	36705	Payroll Labor Distribution	328.51
501210	1415	2/21/2010	Labor NS OT TD Lines	T2	36705	Payroll Labor Distribution	378.96
501210	14	2/21/2010	Labor NS OT TD	T2	36705	Payroll Labor Distribution	404.79
501210	2420	2/21/2010	Labor NS OT TD Mains	T2	36705	Payroll Labor Distribution	708.68
501210	1420	2/21/2010	Labor NS OT TD Meter	T2	36705	Payroll Labor Distribution	724.50
501210	1520	2/21/2010	Labor NS OT CA Cust Serv	T2	36705	Payroll Labor Distribution	1,174.51
501210	1305	2/21/2010	Labor NS OT WT Super/Eng	T2	36705	Payroll Labor Distribution	1,483.29
501210	13	2/21/2010	Labor NS OT WT	T2	36705	Payroll Labor Distribution	2,187.57
501210	1510	2/21/2010	Labor NS OT CA Mtr Read	T2	36705	Payroll Labor Distribution	4,098.32
501711		2/21/2010	IP-Off-Annual-P/R JE	T3	36706	Actual Burden Journal Entries	11,294.52
504100	16	2/21/2010	Group Ins Oper AG	T3	36706	Actual Burden Journal Entries	2,466.31
504100	1	2/21/2010	Group Insurance - Cap Credits	T3	36706	Actual Burden Journal Entries	40,688.42
505100	1	2/21/2010	PBOP Cap Credits	T3	36706	Actual Burden Journal Entries	27,635.62
506100	1	2/21/2010	Pension - Cap Credits	T3	36706	Actual Burden Journal Entries	32,503.09
507100	16	2/21/2010	401k Oper AG	T3	36706	Actual Burden Journal Entries	4,496.27
508101	16	2/21/2010	DGP Oper AG	T3	36706	Actual Burden Journal Entries	3,839.10
550000	1	2/21/2010	Trans - Cap Credits	T3	36706	Actual Burden Journal Entries	21,097.60
558000	1	2/21/2010	Ins Work Comp Cap Credits	T3	36706	Actual Burden Journal Entries	4,018.63
685320		2/21/2010	FUTA	T3	36706	Actual Burden Journal Entries	690.80
685325		2/21/2010	FICA	T3	36706	Actual Burden Journal Entries	18,618.63
685350		2/21/2010	SUTA	T3	36706	Actual Burden Journal Entries	1,948.59
715111		2/21/2010	M&J Revenues-Outside	RI	10141592	Ballina-Magana, David	-650.16
715111		2/21/2010	M&J Revenues-Outside	RI	10141593	Kings Helper	-528.43
715111		2/21/2010	M&J Revenues-Outside	RI	10141594	Stoll, Richard	-353.56
715111		2/21/2010	M&J Revenues-Outside	RI	10141595	Collin & Company	-509.50
715111		2/21/2010	M&J Revenues-Outside	RI	10141597	Mike Kerswin Custom Homes	-670.31
715111		2/21/2010	M&J Revenues-Outside	RI	10141598	CJ Hughes Construction Co Inc	-231.86
715111		2/21/2010	M&J Revenues-Outside	RI	10141599	John T Cannon Company	-1,326.18
715111		2/21/2010	M&J Revenues-Outside	RI	10141600	Tutt Construction	-439.98
715111		2/21/2010	M&J Revenues-Outside	RI	10141601	Walmart	-395.70
716121		2/21/2010	M&J Expenses-Outside	T2	36705	Payroll Labor Distribution	-2,747.05
716121		2/21/2010	M&J Expenses-Outside	T3	36706	Actual Burden Journal Entries	-1,560.37
716122		2/21/2010	M&J Expenses-Inside	T2	36705	Payroll Labor Distribution	233.76
716122		2/21/2010	M&J Expenses-Inside	T3	36706	Actual Burden Journal Entries	178.72



ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
401110		2/22/2010	Res Sales Billed	JE	30915713	KY CIS POST GL BATCH	-132,613.78
401210		2/22/2010	Com Sales Billed	JE	30915713	KY CIS POST GL BATCH	-89,650.08
401310		2/22/2010	Ind Sales Billed	JE	30915713	KY CIS POST GL BATCH	-1,187.29
401510		2/22/2010	Pub Auth Billed	JE	30915713	KY CIS POST GL BATCH	-7,583.20
403104		2/22/2010	Oth Rev-NSF Check Charge	JE	30915713	KY CIS POST GL BATCH	-108.00
403105		2/22/2010	Oth Rev-Appl/Initiate Serv Fee	JE	30915713	KY CIS POST GL BATCH	-1,638.00
403107		2/22/2010	Oth Rev-Reconnection Charges	JE	30915713	KY CIS POST GL BATCH	-2,886.00
520100	14	2/22/2010	M & S Oper TD	PV	42440346	Saf ti co Inc - PO/REMIT	52.58
520100	14	2/22/2010	M & S Oper TD	PV	42440350	Mago Construction Company LLC	370.51
520100	14	2/22/2010	M & S Oper TD	PV	42440399	Saf ti co Inc - PO/REMIT	604.20
520100	14	2/22/2010	M & S Oper TD	PV	42440401	Saf ti co Inc - PO/REMIT	228.96
520100	14	2/22/2010	M & S Oper TD	PV	42440404	Saf ti co Inc - PO/REMIT	157.94
535000	14	2/22/2010	Contr Svc-Other Oper TD	PV	42440376	Wilson Brothers Rentals & Sale	19.56
550000	16	2/22/2010	Trans Oper AG	PV	42440324	Thoroughbred Energy LLC	274.55
550000	16	2/22/2010	Trans Oper AG	PV	42440327	C Store Partners - REMIT	142.25
550000	16	2/22/2010	Trans Oper AG	PV	42440332	Bridgestone Americas Inc	537.01
550000	16	2/22/2010	Trans Oper AG	PV	42440335	Bridgestone Americas Inc	25.00
550000	16	2/22/2010	Trans Oper AG	PV	42440339	Bridgestone Americas Inc	437.42
570100	15	2/22/2010	Uncollectible Accounts	JE	30915713	KY CIS POST GL BATCH	-385.94
575200	15	2/22/2010	Collection Agencies CA	PV	42440800	Penn Credit Corp	376.76
575200	15	2/22/2010	Collection Agencies CA	PV	42440804	Penn Credit Corp	1,796.71
575200	15	2/22/2010	Collection Agencies CA	PV	42440860	GC Services Limited Parnership	5,325.44
575280	16	2/22/2010	Dues/Membership Deduct	PS	42440254	KY Academy of Science Inc	250.00
575790	16	2/22/2010	Trustee Fees AG	PV	42440343	Computershare	753.74
575830	16	2/22/2010	Wtr & Waste Wtr Exp AG	PV	42440966	Kentucky American Water	613.44
575830	16	2/22/2010	Wtr & Waste Wtr Exp AG	PV	42440970	Kentucky American Water	30.24
575830	16	2/22/2010	Wtr & Waste Wtr Exp AG	PV	42440973	Kentucky American Water	8.64
620000	24	2/22/2010	Mat and Sup Maint TD	PV	42440669	Smith Blair Inc 120001 - REMIT	-161.83
635000	26	2/22/2010	Contr Svc-Other Maint AG	PV	42440329	D C Elevator Co Inc-PO/REMIT	186.25
675000	26	2/22/2010	Misc Maint AG	PV	42440316	Versytec LLC	1,566.25
675000	24	2/22/2010	Misc Maint TD	PV	42440407	Saf ti co Inc - PO/REMIT	131.44
675000	24	2/22/2010	Misc Maint TD	PV	42440410	Saf ti co Inc - PO/REMIT	104.94
675000	24	2/22/2010	Misc Maint TD	PV	42440415	Signal Boards Inc - REMIT	95.40
675000	24	2/22/2010	Misc Maint TD	PV	42440418	Signal Boards Inc - REMIT	159.00
675000	24	2/22/2010	Misc Maint TD	PV	42440420	Signal Boards Inc - REMIT	95.40
675000	24	2/22/2010	Misc Maint TD	PV	42440422	Signal Boards Inc - REMIT	47.70
675000	24	2/22/2010	Misc Maint TD	PV	42440425	Signal Boards Inc - REMIT	47.70
675000	24	2/22/2010	Misc Maint TD	PV	42440426	Signal Boards Inc - REMIT	47.70
675000	24	2/22/2010	Misc Maint TD	PV	42440429	Signal Boards Inc - REMIT	143.10
675000	24	2/22/2010	Misc Maint TD	PV	42440431	Signal Boards Inc - REMIT	143.10
675000	24	2/22/2010	Misc Maint TD	PV	42440434	Saf ti co Inc - PO/REMIT	107.06
675000	24	2/22/2010	Misc Maint TD	PV	42440437	Saf ti co Inc - PO/REMIT	100.70
675000	24	2/22/2010	Misc Maint TD	PV	42440446	Saf ti co Inc - PO/REMIT	68.90
675000	24	2/22/2010	Misc Maint TD	PV	42440449	Saf ti co Inc - PO/REMIT	68.90
675000	24	2/22/2010	Misc Maint TD	PV	42440450	Saf ti co Inc - PO/REMIT	83.74
675000	24	2/22/2010	Misc Maint TD	PV	42440473	Saf ti co Inc - PO/REMIT	107.06
675000	24	2/22/2010	Misc Maint TD	PV	42440475	Saf ti co Inc - PO/REMIT	100.70
675000	24	2/22/2010	Misc Maint TD	PV	42440479	Saf ti co Inc - PO/REMIT	159.00
675000	24	2/22/2010	Misc Maint TD	PV	42440490	Saf ti co Inc - PO/REMIT	107.06
675000	24	2/22/2010	Misc Maint TD	PV	42440494	Saf ti co Inc - PO/REMIT	134.89
675000	24	2/22/2010	Misc Maint TD	PV	42440498	Saf ti co Inc - PO/REMIT	132.50
760100		2/22/2010	Donations Deduct	PS	42441301	Bluegrass Community Foundation	2,500.00
401110		2/23/2010	Res Sales Billed	JE	30915831	KY CIS POST GL BATCH	-148,955.12
401210		2/23/2010	Com Sales Billed	JE	30915831	KY CIS POST GL BATCH	-14,996.88
401510		2/23/2010	Pub Auth Billed	JE	30915831	KY CIS POST GL BATCH	-2,554.63
402110		2/23/2010	Dom WW Serv Billed	JE	30915831	KY CIS POST GL BATCH	-6.91
403104		2/23/2010	Oth Rev-NSF Check Charge	JE	30915831	KY CIS POST GL BATCH	-108.00
403105		2/23/2010	Oth Rev-Appl/Initiate Serv Fee	JE	30915831	KY CIS POST GL BATCH	-1,742.00
403107		2/23/2010	Oth Rev-Reconnection Charges	JE	30915831	KY CIS POST GL BATCH	-2,834.00
515100	14	2/23/2010	Purch Power TD	EE	4103664	KU	83.70
515100	12	2/23/2010	Purch Power P	EE	4104130	OWEN ELECTRIC COOP INC	77.52
515100	14	2/23/2010	Purch Power TD	EE	4105839	OWEN ELECTRIC COOP INC	23.35
520100	14	2/23/2010	M & S Oper TD	ST	30915691	SABRIX NO TAX CHARGED ACR	22.23
520100	14	2/23/2010	M & S Oper TD	PV	42441562	Harbor Steel & Supply Corp	140.19
535000	15	2/23/2010	Contr Svc-Other Oper CA	TC	30915627	Intelliwire	14.95
535000	13	2/23/2010	Contr Svc-Other Oper WT	PV	42441565	Safety Kleen Systems Inc - REM	528.00
535000	16	2/23/2010	Contr Svc-Other Oper AG	PV	42441832	Dixon Electric Inc-PO/REMIT	440.56
535000	13	2/23/2010	Contr Svc-Other Oper WT	PV	42441834	Safety Kleen Systems Inc - REM	310.00
535001	14	2/23/2010	Contr Svc-Temp Empl Oper TD	PV	42441591	Volt Management Corp	401.70
535001	13	2/23/2010	Contr Svc-Temp Empl Oper WT	PV	42441591	Volt Management Corp	619.29
541400	16	2/23/2010	Rents-Equipment Oper AG	PV	42441596	Neopost Leasing	213.33
550000	16	2/23/2010	Trans Oper AG	ST	30915687	SABRIX VENDOR TAX COMPARE	11.67
550000	16	2/23/2010	Trans Oper AG	ST	30915691	SABRIX NO TAX CHARGED ACR	26.51
550002	16	2/23/2010	Trans Oper AG Lease Fuel	PV	42441635	Automotive Rentals Inc ACH/ALL	18,907.01
550003	16	2/23/2010	Trans Oper AG Lease Maint	PV	42441635	Automotive Rentals Inc ACH/ALL	10,975.11
570100	15	2/23/2010	Uncollectible Accounts	JE	30915831	KY CIS POST GL BATCH	144.85
575000	16	2/23/2010	Misc Oper AG	JE	30915788	FEB10 Inventory Write Off	-8.00
575000	16	2/23/2010	Misc Oper AG	JE	30915789	FEB10 Freight Write Off	-45.64
575000	14	2/23/2010	Misc Oper TD	PV	42441531	E H Wachs Co	279.85
575000	14	2/23/2010	Misc Oper TD	PV	42441544	E H Wachs Co	240.50
575000	14	2/23/2010	Misc Oper TD	PV	42441837	Grainger - ALL USE REMIT	604.71
575000	14	2/23/2010	Misc Oper TD	PV	42441839	Grainger - ALL USE REMIT	46.75
575000	14	2/23/2010	Misc Oper TD	PV	42441842	Grainger - ALL USE REMIT	142.99
575000	14	2/23/2010	Misc Oper TD	PV	42441853	Grainger - ALL USE REMIT	28.60

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
575000	14	2/23/2010	Misc Oper TD	PV	42441855	Grainger - ALL USE REMIT	16.89
575000	14	2/23/2010	Misc Oper TD	PV	42441857	Grainger - ALL USE REMIT	51.87
575000	14	2/23/2010	Misc Oper TD	PV	42441859	Grainger - ALL USE REMIT	516.84
575000	14	2/23/2010	Misc Oper TD	PV	42441861	Grainger - ALL USE REMIT	155.95
575275	16	2/23/2010	Discounts Available	PK	62058855	USA Blue Book	-5.18
575275	16	2/23/2010	Discounts Available	PK	62058860	Mueller Co - ALL USE PO/REMIT	-48.11
575320	14	2/23/2010	Electricity TD	EE	4103669	KU	170.91
575320	16	2/23/2010	Electricity AG	EE	4103673	KU	459.43
575320	14	2/23/2010	Electricity TD	EE	4104127	OWEN ELECTRIC COOP INC	69.27
575320	14	2/23/2010	Electricity TD	EE	4105775	OWEN ELECTRIC COOP INC	16.06
575320	13	2/23/2010	Electricity WT	EE	4105840	BLUE GRASS ENERGY	38.17
575320	14	2/23/2010	Electricity TD	EE	4105844	OWEN ELECTRIC COOP INC	300.68
575620	14	2/23/2010	Office & Admin Supplies TD	PV	42441520	Contemporary Graphics Inc	450.56
575620	14	2/23/2010	Office & Admin Supplies TD	PV	42441525	Laser Images Inc - PO/REMIT	1,373.76
575620	14	2/23/2010	Office & Admin Supplies TD	PV	42441851	Grainger - ALL USE REMIT	232.24
575620	16	2/23/2010	Office & Admin Supplies AG	PV	42441863	United Parcel Service	204.92
575620	16	2/23/2010	Office & Admin Supplies AG	PV	42441865	United Parcel Service	204.40
575711	16	2/23/2010	Add'l Security Costs AG	PV	42441604	Murray Guard Inc-PO/REMIT	2,668.64
575711	16	2/23/2010	Add'l Security Costs AG	PV	42441605	Murray Guard Inc-PO/REMIT	715.20
575711	16	2/23/2010	Add'l Security Costs AG	PV	42441610	Murray Guard Inc-PO/REMIT	2,668.64
575740	15	2/23/2010	Telephone CA	TC	30915638	Windstream	115.29
575740	15	2/23/2010	Telephone CA	TC	30915639	Windstream	268.89
575740	15	2/23/2010	Telephone CA	TC	30915640	Windstream	1,146.98
575740	15	2/23/2010	Telephone CA	TC	30915641	Windstream	108.24
575740	15	2/23/2010	Telephone CA	TC	30915642	Windstream	147.53
575740	15	2/23/2010	Telephone CA	TC	30915643	Windstream	2,396.99
575830	16	2/23/2010	Wtr & Waste Wtr Exp AG	PV	42441496	Kentucky American Water	930.55
575830	16	2/23/2010	Wtr & Waste Wtr Exp AG	PV	42441499	Kentucky American Water	19.81
575830	16	2/23/2010	Wtr & Waste Wtr Exp AG	PV	42441502	Kentucky American Water	4.05
575830	16	2/23/2010	Wtr & Waste Wtr Exp AG	PV	42441506	Kentucky American Water	17.28
620000	24	2/23/2010	Mat and Sup Maint TD	IR	584836	Inventory Return	-110.10
620000	24	2/23/2010	Mat and Sup Maint TD	IR	584852	Inventory Return	-161.06
620000	24	2/23/2010	Mat and Sup Maint TD	JE	30915784	BP non stock material to MJ	-64.99
620000	24	2/23/2010	Mat and Sup Maint TD	JE	30915786	BP non stock material to MJ	-14.33
620000	24	2/23/2010	Mat and Sup Maint TD	JE	30915787	BP non stock material to MJ	-125.26
620000	21	2/23/2010	Mat and Sup Maint SS	PV	42441829	Ashbrook Simon Hartley	988.01
620000	24	2/23/2010	Mat and Sup Maint TD	PV	42441844	Ford Meter Box Co Inc - ALL US	244.00
716121		2/23/2010	M&J Expenses-Outside	II	584849	Inventory Issue-Stk E & D	161.06
716121		2/23/2010	M&J Expenses-Outside	JE	30915784	BP non stock material to MJ	64.99
716121		2/23/2010	M&J Expenses-Outside	JE	30915786	BP non stock material to MJ	14.33
716121		2/23/2010	M&J Expenses-Outside	JE	30915787	BP non stock material to MJ	125.26
760200		2/23/2010	Other Income Deductions	PV	42441874	Creative Co Op LLC	650.00
760200		2/23/2010	Other Income Deductions	PV	42441878	Creative Co Op LLC	900.00
401110		2/24/2010	Res Sales Billed	JE	30916086	KY CIS POST GL BATCH	-122,968.73
401210		2/24/2010	Com Sales Billed	JE	30916086	KY CIS POST GL BATCH	-19,087.10
401510		2/24/2010	Pub Auth Billed	JE	30916086	KY CIS POST GL BATCH	-691.16
403104		2/24/2010	Oth Rev-NSF Check Charge	JE	30916086	KY CIS POST GL BATCH	-192.00
403105		2/24/2010	Oth Rev-App/Initiate Serv Fee	JE	30916086	KY CIS POST GL BATCH	-1,170.00
403107		2/24/2010	Oth Rev-Reconnection Charges	JE	30916086	KY CIS POST GL BATCH	-1,352.00
541400	16	2/24/2010	Rents-Equipment Oper AG	PV	42442900	Neopost Leasing	213.33
541400	16	2/24/2010	Rents-Equipment Oper AG	PV	42444164	Canon Financial Svcs Inc -REMI	154.97
541400	16	2/24/2010	Rents-Equipment Oper AG	PV	42444166	Canon Financial Svcs Inc -REMI	138.90
541400	16	2/24/2010	Rents-Equipment Oper AG	PV	42444168	Canon Financial Svcs Inc -REMI	1,323.59
568010	16	2/24/2010	Water Res Conservation	PV	42444034	Rupp Arena Sports & Entertainm	8,583.34
570100	15	2/24/2010	Uncollectible Accounts	JE	30916086	KY CIS POST GL BATCH	-143.68
575130	16	2/24/2010	Brochures and Handouts	PV	42444018	Harperprints Inc	1,550.52
575130	16	2/24/2010	Brochures and Handouts	PV	42444024	Creative Co Op LLC	600.00
575220	16	2/24/2010	Community Relations	PV	42444028	Identity Links Inc	167.00
575275	16	2/24/2010	Discounts Available	PK	62058873	Mueller Co - ALL USE PO/REMIT	-4.20
575320	13	2/24/2010	Electricity WT	EE	4106203	KU	111.36
575320	14	2/24/2010	Electricity TD	EE	4106209	KU	323.20
575620	14	2/24/2010	Office & Admin Supplies TD	ST	30915815	SABRIX NO TAX CHARGED ACR	27.03
575620	16	2/24/2010	Office & Admin Supplies AG	PV	42444171	Laser Images Inc - PO/REMIT	122.96
620000	24	2/24/2010	Mat and Sup Maint TD	ST	30915815	SABRIX NO TAX CHARGED ACR	14.64
716121		2/24/2010	M&J Expenses-Outside	PV	42442895	HDR Engineering Inc - ALL USE	252.00
760100		2/24/2010	Donations Deduct	PS	42443222	Boy Scouts of America - KY	1,000.00
760200		2/24/2010	Other Income Deductions	ST	30915815	SABRIX NO TAX CHARGED ACR	93.00
401110		2/25/2010	Res Sales Billed	JE	30916292	KY CIS POST GL BATCH	-131,732.27
401210		2/25/2010	Com Sales Billed	JE	30916292	KY CIS POST GL BATCH	-1,089.39
401510		2/25/2010	Pub Auth Billed	JE	30916292	KY CIS POST GL BATCH	-700.25
403104		2/25/2010	Oth Rev-NSF Check Charge	JE	30916292	KY CIS POST GL BATCH	-144.00
403105		2/25/2010	Oth Rev-App/Initiate Serv Fee	JE	30916292	KY CIS POST GL BATCH	-1,534.00
403107		2/25/2010	Oth Rev-Reconnection Charges	JE	30916292	KY CIS POST GL BATCH	-4,004.00
511100	13	2/25/2010	Waste Disposal Exp WT	ID	585749	Chem issues KRS Feb 2010	6,210.49
511100	13	2/25/2010	Waste Disposal Exp WT	ID	585756	CHEM ISSUES RRS FEB 2010	1,896.59
515100	12	2/25/2010	Purch Power P	EE	4109180	OWEN ELECTRIC COOP INC	19.15
518000	13	2/25/2010	Chemicals WT	ID	585479	Owenton WWTP Feb. 2010	524.69
518000	13	2/25/2010	Chemicals WT	ID	585482	Owenton Water Feb. 2010	8,927.63
518000	13	2/25/2010	Chemicals WT	ID	585749	Chem issues KRS Feb 2010	61,337.43
518000	13	2/25/2010	Chemicals WT	ID	585756	CHEM ISSUES RRS FEB 2010	43,272.25
518000	13	2/25/2010	Chemicals WT	ID	585758	CHEM ISSUES ROCKWELL FEB 2010	549.18
518000	13	2/25/2010	Chemicals WT	IR	585759	RETURN STOCK ROCKWELL FEB 2010	-27.55
535000	16	2/25/2010	Contr Svc-Other Oper AG	PV	42444833	West Payment Center Thomson	603.00
568010	16	2/25/2010	Water Res Conservation	ST	30916054	SABRIX NO TAX CHARGED ACR	515.00

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
570100	15	2/25/2010	Uncollectible Accounts	JE	30916292	KY CIS POST GL BATCH	34,319.46
575100	15	2/25/2010	Bank Service Charges CA	PV	42445098	Mellon Bank NA - LOCKBOX - ACH	8,712.86
575220	16	2/25/2010	Community Relations	ST	30916054	SABRIX NO TAX CHARGED ACR	10.02
575275	16	2/25/2010	Discounts Available	PK	62058878	Mueller Co - ALL USE PO/REMIT	-45.15
575320	14	2/25/2010	Electricity TD	EE	4108236	KU	80.53
575320	14	2/25/2010	Electricity TD	EE	4109174	OWEN ELECTRIC COOP INC	27.81
575320	14	2/25/2010	Electricity TD	EE	4109178	OWEN ELECTRIC COOP INC	15.35
575740	16	2/25/2010	Telephone AG	TC	30915988	Idearc	137.85
575741	13	2/25/2010	Cell Phone WT	TC	30915983	Cingular	52.68
575741	16	2/25/2010	Cell Phone AG	TC	30915983	Cingular	323.24
575741	13	2/25/2010	Cell Phone WT	TC	30916001	Verizon Wireless	102.39
575741	16	2/25/2010	Cell Phone AG	TC	30916001	Verizon Wireless	6,586.47
575780	11	2/25/2010	Trash Removal SS	PV	42445267	Allied Waste Services #993	111.78
620000	24	2/25/2010	Mat and Sup Maint TD	JE	30916147	BP non stock material to MJ	-201.52
620000	24	2/25/2010	Mat and Sup Maint TD	JE	30916174	BP non stock material to MJ	-125.26
620000	24	2/25/2010	Mat and Sup Maint TD	JE	30916177	BP non stock material to MJ	-125.26
716121		2/25/2010	M&J Expenses-Outside	JE	30916147	BP non stock material to MJ	201.52
716121		2/25/2010	M&J Expenses-Outside	JE	30916174	BP non stock material to MJ	125.26
716121		2/25/2010	M&J Expenses-Outside	JE	30916177	BP non stock material to MJ	125.26
760100		2/25/2010	Donations Deduct	PS	42445615	Lexington Partnership for Work	2,500.00
403003	AW03	2/26/2010	Oth Rev-Interco Rent	JE	30916711	2/10 rent FRCC and Svc Co emp	-20,384.16
504100	1	2/26/2010	Group Insurance - Cap Credits	T1	36704	Payroll Disbursement Entries	-49,443.09
504100	16	2/26/2010	Group Ins Oper AG	T1	36704	Payroll Disbursement Entries	-10,145.22
504670	16	2/26/2010	Training AG	CC	6774	SKILLPATH SEMINARS MAIN	498.11
505100	1	2/26/2010	PBOP Cap Credits	T1	36704	Payroll Disbursement Entries	-32,654.57
506100	1	2/26/2010	Pension - Cap Credits	T1	36704	Payroll Disbursement Entries	-38,406.16
507100	16	2/26/2010	401k Oper AG	JE	30916270	401K Co Match Accr February 10	2,936.25
520100	16	2/26/2010	M & S Oper AG	CC	6774	WAL-MART	134.28
520100	13	2/26/2010	M & S Oper WT	CC	6774	AUTOMATIONDIRECT COM INC	596.20
520100	14	2/26/2010	M & S Oper TD	CC	6774	UFIRST LAUNDRY SVCS	3,290.99
550000	16	2/26/2010	Trans Oper AG	CC	6774	NAPA AUTO PARTS	1,995.50
550000	1	2/26/2010	Trans - Cap Credits	T1	36704	Payroll Disbursement Entries	-25,637.18
557000	16	2/26/2010	Ins Gen Liab Oper AG	JR	125	PPI Cyber Amorit for Jan	673.88
558000	1	2/26/2010	Ins Work Comp Cap Credits	T1	36704	Payroll Disbursement Entries	-4,883.28
570100	15	2/26/2010	Uncollectible Accounts	JE	30916427	KY CIS POST GL BATCH	-808.44
575000	16	2/26/2010	Misc Oper AG	CC	6774	FTD KREATIONS BY KAREN	68.89
575000	14	2/26/2010	Misc Oper TD	CC	6774	NATIONAL WORKWEAR INC	939.11
575000	13	2/26/2010	Misc Oper WT	CC	6774	NATIONAL WORKWEAR INC	1,041.72
575002	16	2/26/2010	Misc General Office	CC	6774	AMERICAN WATERWORKS	52.50
575030	16	2/26/2010	Advertising	CC	6774	BOXWOOD TECH	430.00
575220	16	2/26/2010	Community Relations	CC	6783	DOO WOP SHOP	1,404.55
575244	16	2/26/2010	Co Dues Deduct NAWC	PV	42447024	NAWC-Washington DC	6,597.68
575275	16	2/26/2010	Discounts Available	PK	62058886	US Pipe & Foundry Co - REMIT	-4.12
575275	16	2/26/2010	Discounts Available	PK	62058894	Smith Blair Inc 120001 - REMIT	-22.06
575275	16	2/26/2010	Discounts Available	PK	62058900	Ferguson KW - ALL USE REMIT	-5.25
575280	16	2/26/2010	Dues/Membership Deduct	CC	6774	PAYPAL KWWOAMEMBER	30.00
575340	16	2/26/2010	Employee Expenses AG	CC	6774	AMEXFEE	461.88
575340	16	2/26/2010	Employee Expenses AG	CC	6783	AMEXFEE	949.85
575342	16	2/26/2010	Empl Exp Conf/Registration AG	CC	6774	NATURAL BRIDGE SRP	132.18
575350	16	2/26/2010	Meals Deduct	CC	6774	APPLEBEES	414.06
575545	13	2/26/2010	Lab Supplies WT	CC	6774	THOMAS SCIENTIFIC INC/	490.31
575620	15	2/26/2010	Office & Admin Supplies CA	CC	6774	OFFICEMAX CT IN	208.17
575620	13	2/26/2010	Office & Admin Supplies WT	CC	6774	OFFICEMAX CT IN	772.67
575620	16	2/26/2010	Office & Admin Supplies AG	CC	6774	OFFICEMAX CT IN	814.89
575620	14	2/26/2010	Office & Admin Supplies TD	CC	6774	OFFICEMAX CT IN	1,278.26
575660	16	2/26/2010	Postage AG	CC	6774	THE MAILROOM	41.28
575780	14	2/26/2010	Trash Removal TD	CC	6774	UFIRST LAUNDRY SVCS	56.17
575820	13	2/26/2010	Uniforms WT	CC	6774	UFIRST LAUNDRY SVCS	495.04
575820	14	2/26/2010	Uniforms TD	CC	6774	UFIRST LAUNDRY SVCS	1,504.03
575998	16	2/26/2010	PCard Undistributed	CC	6774	SPEEDWAY 09394 SFL	615.69
620000	21	2/26/2010	Mat and Sup Maint SS	CC	6774	NAPA AUTO PARTS	837.27
620000	23	2/26/2010	Mat and Sup Maint WT	CC	6774	ADVANCE AUTO PARTS	3,075.16
620000	24	2/26/2010	Mat and Sup Maint TD	IR	585868	Inventory Return	-991.18
620000	24	2/26/2010	Mat and Sup Maint TD	II	585897	Inventory Issue-Stk E & D	7,126.88
635000	26	2/26/2010	Contr Svc-Other Maint AG	CC	6774	UFIRST LAUNDRY SVCS	164.08
675000	23	2/26/2010	Misc Maint WT	CC	6774	IB MOORE	25.00
675000	2440	2/26/2010	Misc Maint TD Hydrants	CC	6774	THE C I THORNBURG CO INC	1,643.00
675000	24	2/26/2010	Misc Maint TD	CC	6774	HERB GEDDES FENCE COMPANY	1,775.00
760400		2/26/2010	Other Lobbying Expenses	CC	6774	ENTERPRISE RENT-A-CAR	148.97
760400		2/26/2010	Other Lobbying Expenses	PV	42447024	NAWC-Washington DC	32,212.19
508101	16	2/27/2010	DCP Oper AG	JE	30916367	DCP Accrual - February 2010	2,582.98
715111		2/27/2010	M&J Revenues-Outside	RI	10141652	Cincinnati Insurance Co	-4,859.44
715111		2/27/2010	M&J Revenues-Outside	RI	10141653	Cincinnati Insurance Co	-3,332.10
401120		2/28/2010	Res Sales Unbilled	JE	30916252	UNBILLED REVENUE	-1,654,444.68
401220		2/28/2010	Com Sales Unbilled	JE	120217	Disc Unbilled Revenue Adj	123,000.00
401220		2/28/2010	Com Sales Unbilled	JE	30916252	UNBILLED REVENUE	-891,736.91
401320		2/28/2010	Ind Sales Unbilled	JE	30916252	UNBILLED REVENUE	-87,534.26
401520		2/28/2010	Pub Auth Unbilled	JE	120217	Disc Unbilled Revenue Adj	43,000.00
401520		2/28/2010	Pub Auth Unbilled	JE	30916252	UNBILLED REVENUE	-303,070.92
401620		2/28/2010	Sales for Resale Unbilled	JE	30916252	UNBILLED REVENUE	-99,955.36
401630	AW12	2/28/2010	Sale for Resale AW09	JE	120202	Owenton Wastewater Pur Wat Feb	-1,190.18
403103		2/28/2010	Oth Rev-Collect for Others	JE	50	Accrue Sewer & Landfill Rev	-33,536.75
403103		2/28/2010	Oth Rev-Collect for Others	JE	55	Reacr Sewer, Lndf & Str Water	-95,167.25
501200	1305	2/28/2010	Labor Oper WT Super/Eng	JE	30916494	Labor Accrual - February 2010	3,790.80

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
501200	14	2/28/2010	Labor Oper TD	JE	30916494	Labor Accrual - February 2010	3,790.80
501200	1405	2/28/2010	Labor Oper TD Super/Eng	JE	30916494	Labor Accrual - February 2010	5,686.20
501200	16	2/28/2010	Labor Oper AG	JE	30916494	Labor Accrual - February 2010	118,462.50
501200	1305	2/28/2010	Labor Oper WT Super/Eng	JE	30917266	FASTR - ALLOCATION KY_ALLEXP2	-924.41
501200	13	2/28/2010	Labor Oper WT	JE	30917266	FASTR - ALLOCATION KY_ALLEXP2	-70.17
501716	16	2/28/2010	Comp Exp-Options	JE	30916946	Accrue RSU & Opt Exp Feb 2010	737.00
501718	16	2/28/2010	Comp Exp-RSU's	JE	30916946	Accrue RSU & Opt Exp Feb 2010	1,052.00
504100	16	2/28/2010	Group Ins Oper AG	JE	102	Allmerica Feb Pmt	-365.20
504100	16	2/28/2010	Group Ins Oper AG	JE	103	Retiree Reductions Feb-10	-2,952.50
504100	16	2/28/2010	Group Ins Oper AG	JE	30916692	Feb 2010 Accr Insurance Adjust	-5,800.26
504670	16	2/28/2010	Training AG	JE	130	KY UNMAPPED PCARD ACCRUAL 0210	35.14
505100	16	2/28/2010	PBOP Oper AG	JR	2001	OPEB Cost Allocation	92,811.08
506100	16	2/28/2010	Pension Oper AG	JR	2002	2010 Pension Costs	109,281.00
507100	16	2/28/2010	401k Oper AG	JE	30917266	FASTR - ALLOCATION KY_ALLEXP2	-26.75
508101	16	2/28/2010	DCP Oper AG	JE	30917266	FASTR - ALLOCATION KY_ALLEXP2	-6.44
508200	16	2/28/2010	ESPP Oper AG	JE	30916954	Accrue ESPP Expense Feb 2010	123.47
510100	11	2/28/2010	Purchased Water-Outside	JE	205	KY Purchased Water Accrual Feb	-956.00
510110	AW12	2/28/2010	Purch Water AW12	JE	120202	Owenton Wastewater Pur Wat Feb	1,190.18
511100	13	2/28/2010	Waste Disposal Exp WT	JE	155	Power Accrual	-218.56
511100	13	2/28/2010	Waste Disposal Exp WT	JE	120205	True Up Waste Disposal	3,094.00
511100	13	2/28/2010	Waste Disposal Exp WT	JR	30059984	Periodic Waste Disposal Accrual	4,167.00
511200	13	2/28/2010	Amort Waste Disp Exp	JR	30059991	Amortize Waste Disposal KY Riv	7,692.79
515100	12	2/28/2010	Purch Power P	JE	155	Power Accrual	-3,112.17
515100	14	2/28/2010	Purch Power TD	JE	155	Power Accrual	-2,863.14
515100	13	2/28/2010	Purch Power WT	JE	155	Power Accrual	18,422.93
515100	13	2/28/2010	Purch Power WT	JE	157	Manual Power Accrual Adj Feb	-53,274.09
520100	14	2/28/2010	M & S Oper TD	JE	130	KY UNMAPPED PCARD ACCRUAL 0210	-4,369.65
520100	16	2/28/2010	M & S Oper AG	JE	130	KY UNMAPPED PCARD ACCRUAL 0210	-481.53
520100	13	2/28/2010	M & S Oper WT	JE	130	KY UNMAPPED PCARD ACCRUAL 0210	295.94
520100	14	2/28/2010	M & S Oper TD	JE	600	Acc for Good/Ser Rec not invoic	701.00
532100	16	2/28/2010	Contr Svc-Audit Fees Oper AG	JR	275	Amort PWC Audit Fee 09-10	8,849.58
533000	16	2/28/2010	Contr Svc-Legal Oper AG	JE	175	Accrue for Unbilled Legal Fees	5,146.65
533000	16	2/28/2010	Contr Svc-Legal Oper AG	JR	30059967	King & Spalding Legal Fees	34.07
534600	16	2/28/2010	Mmgt Fees-Corporate	JB	30917270	CP	284.54
534601	16	2/28/2010	Mmgt Fees-External Affairs/Com	JB	30917270	CP	25,610.82
534602	16	2/28/2010	Mmgt Fees-Finance	JB	30917270	CP	84,522.42
534603	16	2/28/2010	Mmgt Fees-Human Resources	JB	30917270	CP	23,964.36
534604	16	2/28/2010	Mmgt Fees-Legal	JB	30917270	CP	34,384.67
534605	16	2/28/2010	Mmgt Fees-Operations Svcs	JB	30917270	CP	31,737.45
534606	16	2/28/2010	Mmgt Fees-Property	JB	30917270	CP	41,734.38
534607	16	2/28/2010	Mmgt Fees-Business Development	JB	30917270	CP	15,869.33
534608	16	2/28/2010	Mmgt Fees-Bus Transformation	JB	30917270	CP	.01
534609	16	2/28/2010	Mmgt Fees-Audit	JB	30917270	CP	4,559.07
534610	16	2/28/2010	Mmgt Fees-Regulatory	JB	30917270	CP	1,845.08
534611	16	2/28/2010	Mmgt Fees-Inv Relations	JB	30917270	CP	1,746.65
534615	16	2/28/2010	SSC-Shrd Bus Srv Fees	JB	30917270	CP	48,008.09
534625	16	2/28/2010	CSC-Shrd Bus Srv Fees	JB	30917270	CP	128,898.44
534635	16	2/28/2010	ITS-Shrd Bus Srv Fees	JB	30917270	CP	134,075.17
534645	16	2/28/2010	Procure-Shrd Bus Srv Fees	JB	30917270	CP	7,236.26
534655	16	2/28/2010	Lab-Shrd Bus Srv Fees	JB	30917270	CP	14,352.90
534665	16	2/28/2010	BSC-Shrd Bus Srv Fees	JB	30917270	CP	3,726.11
534701	16	2/28/2010	Mmgt Fees-Regulated Operations	JB	30917270	CP	87,310.68
535000	15	2/28/2010	Contr Svc-Other Oper CA	JE	148	February 2010 Calence	278.01
535000	13	2/28/2010	Contr Svc-Other Oper WT	JE	600	Acc for Good/Ser Rec not invoic	-2,766.00
535000	14	2/28/2010	Contr Svc-Other Oper TD	JE	600	Acc for Good/Ser Rec not invoic	-960.00
535000	16	2/28/2010	Contr Svc-Other Oper AG	JE	600	Acc for Good/Ser Rec not invoic	-120.00
535000	16	2/28/2010	Contr Svc-Other Oper AG	JE	30224	Legal Westlaw Feb accrual	603.00
535000	13	2/28/2010	Contr Svc-Other Oper WT	JE	120207	Reclass Martins Sanitation	1,375.00
535000	13	2/28/2010	Contr Svc-Other Oper WT	JE	120216	True Up Prepaid Other 02.10	-1,415.84
535000	13	2/28/2010	Contr Svc-Other Oper WT	JR	30059979	Hach Co. - Maintenance	3,268.57
535000	15	2/28/2010	Contr Svc-Other Oper CA	JE	30913871	Re-Accrue Tactival Study	278.01
535001	14	2/28/2010	Contr Svc-Temp Empl Oper TD	JE	30917266	FASTR - ALLOCATION KY_ALLEXP2	-803.39
535001	13	2/28/2010	Contr Svc-Temp Empl Oper WT	JE	30917266	FASTR - ALLOCATION KY_ALLEXP2	610.93
541400	16	2/28/2010	Rents-Equipment Oper AG	JR	30059976	Dyntek Services	243.12
550000	16	2/28/2010	Trans Oper AG	JE	130	KY UNMAPPED PCARD ACCRUAL 0210	-198.15
550000	14	2/28/2010	Trans Oper TD	JE	130	KY UNMAPPED PCARD ACCRUAL 0210	5.00
550002	16	2/28/2010	Trans Oper AG Lease Fuel	JE	215	02 ARI Accrual	-1,232.88
550003	16	2/28/2010	Trans Oper AG Lease Maint	JE	215	02 ARI Accrual	-3,268.06
556000	16	2/28/2010	Ins Vehicle Oper AG	JR	115	PPI Auto Liability	2,918.16
557000	16	2/28/2010	Ins Gen Liab Oper AG	JR	101	Amort Fiduciary PPI	205.86
557000	16	2/28/2010	Ins Gen Liab Oper AG	JR	102	Amort Empl Pract PPI	197.77
557000	16	2/28/2010	Ins Gen Liab Oper AG	JR	107	Amort Lawyers PPI	134.34
557000	16	2/28/2010	Ins Gen Liab Oper AG	JR	109	PPI Directors & Officers	1,025.03
557000	16	2/28/2010	Ins Gen Liab Oper AG	JR	111	PPI General Liability	22,286.93
557000	16	2/28/2010	Ins Gen Liab Oper AG	JR	113	Excess Liab Marsh NY	4,129.26
557000	16	2/28/2010	Ins Gen Liab Oper AG	JR	114	Excess Liab Marsh Bermuda	1,498.13
557000	16	2/28/2010	Ins Gen Liab Oper AG	JR	119	Excess Liab Marsh UK	1,737.10
558000	16	2/28/2010	Ins Work Comp AG	JR	112	Workers Comp	12,608.21
559000	16	2/28/2010	Ins Other Oper AG	JR	100	Amort Travel PPI	8.16
559000	16	2/28/2010	Ins Other Oper AG	JR	103	Amort Crime PPI	58.76
559000	16	2/28/2010	Ins Other Oper AG	JR	110	PPI Liab Consult Fee Marsh	415.93
559000	16	2/28/2010	Ins Other Oper AG	JR	116	Amort Property PPI	10,421.16
559000	16	2/28/2010	Ins Other Oper AG	JE	127	Kidnap & Ransom PPI Exp	97.16
559000	16	2/28/2010	Ins Other Oper AG	JE	128	Exp PPI Spec Cont Risk	291.48

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
566100	16	2/28/2010	Reg Comm Amort Rate Case	JR	30059957	Deferred Rate Case Expense	12,443.21
566100	16	2/28/2010	Reg Comm Amort Rate Case	JR	30059987	Deferred Rate Case Expense	11,586.02
566200	16	2/28/2010	Reg Comm Amort Depr Study	JR	30059961	DDA - Cost of Service Study	798.48
566200	16	2/28/2010	Reg Comm Amort Depr Study	JR	30059971	DDA - Depreciation Study	500.09
570100	15	2/28/2010	Uncollectible Accounts	JE	100	Adj Allow for Dtbl accts 02.10	-25,714.07
570100	16	2/28/2010	Uncollectible Accts-MI's	JE	260	Adj Allow for Dtbl Accts 02.10	514.30
575000	15	2/28/2010	Misc Oper CA	JE	130	KY UNMAPPED PCARD ACCRUAL 0210	-1,099.02
575000	12	2/28/2010	Misc Oper P	JE	130	KY UNMAPPED PCARD ACCRUAL 0210	1,123.73
575000	14	2/28/2010	Misc Oper TD	JE	130	KY UNMAPPED PCARD ACCRUAL 0210	1,433.29
575000	13	2/28/2010	Misc Oper WT	JE	130	KY UNMAPPED PCARD ACCRUAL 0210	2,167.62
575000	14	2/28/2010	Misc Oper TD	JE	148	February 2010 Calence	-7.07
575000	16	2/28/2010	Misc Oper AG	JE	160	Accr for Inv Rec'd but not app	1,345.62
575000	14	2/28/2010	Misc Oper TD	JE	160	Accr for Inv Rec'd but not app	4,316.78
575000	14	2/28/2010	Misc Oper TD	JE	30916581	Reclass PCard Errors 02-10	48.24
575000	16	2/28/2010	Misc Oper AG	JE	30916581	Reclass PCard Errors 02-10	554.94
575000	13	2/28/2010	Misc Oper WT	JE	30917266	FASTR - ALLOCATION KY_ALLEXP2	-157.76
575002	16	2/28/2010	Misc General Office	JE	130	KY UNMAPPED PCARD ACCRUAL 0210	47.96
575100	15	2/28/2010	Bank Service Charges CA	JE	141	Checkfree Bank Fees	153.47
575100	16	2/28/2010	Bank Service Charges AG	JE	2000	CORRECT JAN REV JE 104	.17
575200	15	2/28/2010	Collection Agencies CA	JE	160	Accr for Inv Rec'd but not app	-296.66
575200	15	2/28/2010	Collection Agencies CA	JE	30241	GC Services Accrual Jan & Feb	11,928.15
575200	15	2/28/2010	Collection Agencies CA	JE	30916704	02/28/10 TWS activity upload	-6.35
575240	16	2/28/2010	Co Dues/Membership Deduct	JR	30059962	Amortize AWWA Research Fees	1,517.61
575242	16	2/28/2010	Co Dues Deduct AWWA	JR	30059969	AWWA Membership dues	614.83
575244	16	2/28/2010	Co Dues Deduct NAWC	JE	120215	Recls NAWC Dues to Prepd Othr	-6,597.68
575244	16	2/28/2010	Co Dues Deduct NAWC	JE	120216	True Up Prepaid Other 02.10	-5,183.78
575244	16	2/28/2010	Co Dues Deduct NAWC	JR	30059986	NAWC Membership Dues	3,141.70
575260	16	2/28/2010	Credit Line Fees	JR	30059966	JPMorgan Credit Line Fees	34.97
575261	AW46	2/28/2010	Credit Line Fees AW46	JE	125	Rec'd Mthly Trans paid by AWCC	2,084.46
575261	AW46	2/28/2010	Credit Line Fees AW46	JE	129	ACCRUED CREDIT LINE FEES	1,167.08
575280	16	2/28/2010	Dues/Membership Deduct	JE	120204	Recls Commerce of Lex to Prepd	-4,166.67
575280	16	2/28/2010	Dues/Membership Deduct	JR	120216	True Up Prepaid Other 02.10	-833.34
575280	16	2/28/2010	Dues/Membership Deduct	JR	30059978	Commerce Lexington Member Dues	416.67
575280	16	2/28/2010	Dues/Membership Deduct	JR	30059980	Kentucky League of Cities	125.00
575320	13	2/28/2010	Electricity WT	JE	155	Power Accrual	-792.92
575320	16	2/28/2010	Electricity AG	JE	155	Power Accrual	880.19
575320	14	2/28/2010	Electricity TD	JE	155	Power Accrual	2,707.19
575340	16	2/28/2010	Employee Expenses AG	JE	130	KY UNMAPPED PCARD ACCRUAL 0210	2,942.57
575342	16	2/28/2010	Empl Exp Conf/Registration AG	JE	130	KY UNMAPPED PCARD ACCRUAL 0210	352.80
575350	16	2/28/2010	Meals Deduct	JE	130	KY UNMAPPED PCARD ACCRUAL 0210	75.80
575350	16	2/28/2010	Meals Deduct	JE	30916581	Reclass PCard Errors 02-10	7.78
575350	16	2/28/2010	Meals Deduct	JA	30917251	FASTR - ALLOC GAMTALLCO	-888.90
575350	16	2/28/2010	Meals Deduct	JE	30917266	FASTR - ALLOCATION KY_ALLEXP2	-70.11
575351	16	2/28/2010	Meals Non Deduct	JA	30917251	FASTR - ALLOC GAMTALLCO	888.90
575480	14	2/28/2010	Heat - Oil/Gas TD	JE	155	Power Accrual	695.45
575480	16	2/28/2010	Heat - Oil/Gas AG	JE	155	Power Accrual	890.03
575500	13	2/28/2010	Janitorial WT	JE	600	Acc for Good/Ser Rec not invo	450.50
575545	13	2/28/2010	Lab Supplies WT	JE	130	KY UNMAPPED PCARD ACCRUAL 0210	-258.40
575620	16	2/28/2010	Office & Admin Supplies AG	JE	130	KY UNMAPPED PCARD ACCRUAL 0210	-832.64
575620	15	2/28/2010	Office & Admin Supplies CA	JE	130	KY UNMAPPED PCARD ACCRUAL 0210	18.65
575660	15	2/28/2010	Postage CA	JE	125	Rec'd Mthly Trans paid by AWCC	47,899.53
575715	16	2/28/2010	Software Licenses & Support	JR	348	Amort RIA Insource CIS License	284.82
575715	16	2/28/2010	Software Licenses & Support	JR	30059963	Vesry Pro Expert Maint Program	522.08
575715	16	2/28/2010	Software Licenses & Support	JR	30059970	Amortize global support iconic	405.58
575715	16	2/28/2010	Software Licenses & Support	JR	30059983	Amortize Industrial Defender	113.21
575740	15	2/28/2010	Telephone CA	JE	148	February 2010 Calence	-261.00
575740	14	2/28/2010	Telephone TD	JE	148	February 2010 Calence	-17.22
575740	16	2/28/2010	Telephone AG	JE	148	February 2010 Calence	-14.01
575741	16	2/28/2010	Cell Phone AG	JE	130	KY UNMAPPED PCARD ACCRUAL 0210	17.98
575741	16	2/28/2010	Cell Phone AG	JE	148	February 2010 Calence	-4,968.40
575741	13	2/28/2010	Cell Phone WT	JE	148	February 2010 Calence	-195.93
575741	14	2/28/2010	Cell Phone TD	JE	148	February 2010 Calence	-97.22
575741	16	2/28/2010	Cell Phone AG	JE	30917569	Feb Addl Calence Accrual	85.19
575790	16	2/28/2010	Trustee Fees AG	JR	30059992	Amortize Bank of NY BD 1200027	333.33
575790	16	2/28/2010	Trustee Fees AG	JR	30059993	Amortize Bank of NY BD 1200028	333.33
575820	14	2/28/2010	Uniforms TD	JE	130	KY UNMAPPED PCARD ACCRUAL 0210	-264.30
575820	11	2/28/2010	Uniforms SS	JE	120209	Recls Kent Amer Water Bill	-3,147.41
575820	14	2/28/2010	Uniforms TD	JE	30916581	Reclass PCard Errors 02-10	4.73
575830	11	2/28/2010	Wtr & Waste Wtr Exp SS	JE	120209	Recls Kent Amer Water Bill	3,147.41
575998	16	2/28/2010	PCard Undistributed	JE	130	KY UNMAPPED PCARD ACCRUAL 0210	-624.25
575998	16	2/28/2010	PCard Undistributed	JE	30916581	Reclass PCard Errors 02-10	-615.69
620000	21	2/28/2010	Mat and Sup Maint SS	JE	130	KY UNMAPPED PCARD ACCRUAL 0210	114.99
620000	23	2/28/2010	Mat and Sup Maint WT	JE	130	KY UNMAPPED PCARD ACCRUAL 0210	830.13
620000	23	2/28/2010	Mat and Sup Maint WT	JE	160	Accr for Inv Rec'd but not app	5,737.00
620000	21	2/28/2010	Mat and Sup Maint SS	JE	600	Acc for Good/Ser Rec not invo	2,287.00
620000	23	2/28/2010	Mat and Sup Maint WT	JE	600	Acc for Good/Ser Rec not invo	7,764.00
620000	26	2/28/2010	Mat and Sup Maint AG	JR	30009705	Amort Microsoft License & Main	2,485.83
675000	26	2/28/2010	Misc Maint AG	JE	120203	True Up Prpd Oth Glob Sol Feb	496.59
675000	26	2/28/2010	Misc Maint AG	JR	30059974	Amortize ECIS Extended Support	3,580.00
675000	26	2/28/2010	Misc Maint AG	JR	30059981	Calence LLC	341.51
675000	26	2/28/2010	Misc Maint AG	JR	30059994	Amortize Global Solutions	496.59
675050	23	2/28/2010	Amort Def Maint WT	JR	30009642	amtz m959	137.65
675050	23	2/28/2010	Amort Def Maint WT	JR	30009644	amtz m965	685.80
675050	23	2/28/2010	Amort Def Maint WT	JR	30009649	amtz m1039	1,281.93

ACCOUNT	SUB	GL DATE	DESCRIPTION	DOC TYPE	DOC#	EXPLANATION	AMOUNT
675050	23	2/28/2010	Amort Def Maint WT	JR	30009653	amtz hydro #8	1,131.92
675050	23	2/28/2010	Amort Def Maint WT	JR	30009657	amtz prog maint	1,076.39
675050	24	2/28/2010	Amort Def Maint TD	JR	30009659	amort M1061 Hume Rd Tank	2,149.90
675050	23	2/28/2010	Amort Def Maint WT	JR	30009660	AMTZ HYDROTR #3	1,000.67
675050	23	2/28/2010	Amort Def Maint WT	JR	30009670	M1011 AMTZ HYDROTREATER #5	1,004.87
675050	24	2/28/2010	Amort Def Maint TD	JR	30009688	Paint Hydrotreater #1	1,469.26
675050	24	2/28/2010	Amort Def Maint TD	JR	30009689	Paint Hydrotreater #2	1,800.99
675050	24	2/28/2010	Amort Def Maint TD	JR	30009691	Repair Cox Street Tank	416.66
675050	24	2/28/2010	Amort Def Maint TD	JR	30009697	Amtz York Street Tank M1104	276.13
675050	23	2/28/2010	Amort Def Maint WT	JR	30009753	M1038 Paint Hydro Treater	1,244.41
675050	23	2/28/2010	Amort Def Maint WT	JR	30059958	Amortize Programmed Maint	1,530.40
675050	24	2/28/2010	Amort Def Maint TD	JR	30059988	Amortize Programmed Maint	7,172.91
675050	23	2/28/2010	Amort Def Maint WT	JR	30059989	Amortize Programmed Maint	2,858.27
675110	26	2/28/2010	Maint Exp ARO/Net Neg Sal AG	DP	30915868	Depreciation/COR Expense	130,532.64
675650	24	2/28/2010	Paving/Backfill TD	JE		160 Accr for Inv Rec'd but not app	6,802.90
675650	24	2/28/2010	Paving/Backfill TD	JE		120213 Mthly Paving and Sod Accrual	42,787.31
680110		2/28/2010	Depr Exp-General	DP	30915868	Depreciation/COR Expense	626,464.05
680120		2/28/2010	Depr Exp-Amort CIAC Tax	DP	30915868	Depreciation/COR Expense	-23,610.61
680125		2/28/2010	Depr Exp-Amort CIAC Non Tax	DP	30915868	Depreciation/COR Expense	-95,738.08
680300		2/28/2010	Amortization of UPAA	JU		907 Amort Tri Village/Elk Lake	697.33
680300		2/28/2010	Amortization of UPAA	JU	30009706	Amtz of Util Plant Acquis Adj	16.06
680300		2/28/2010	Amortization of UPAA	JU	30022689	Amort UPAA Boonesboro	1,087.57
680540		2/28/2010	Amort-Reg Asset AFUDC	JU	30092822	AMORTIZE AFUDC EQUITY	6,687.26
680600		2/28/2010	Amort-Prop Losses	JR		156 Amort source of supply project	4,756.67
680600		2/28/2010	Amort-Prop Losses	JR	30009687	Bluegrass Water Project	29,592.34
680620		2/28/2010	Amort-Reg Asset	JU	30092823	UPA AMORTIZATION REG ASSET	575.00
685100		2/28/2010	Utility Reg Assessment Fee	JH		4 Amortize KY Prepaid PSC Fees	7,700.97
685200		2/28/2010	Property Taxes	JH		6 Accrue KY Property Tax	229,073.01
685200		2/28/2010	Property Taxes	JE	30916582	trueup jan-feb proptax accrl	105,847.79
685320		2/28/2010	FUTA	JE	30916558	February 2010 FUTA Accrual	577.29
685320		2/28/2010	FUTA	JE	30917266	FASTR - ALLOCATION KY_ALLEXP2	-4.24
685325		2/28/2010	FICA	JE	30916496	February 2010 FICA Accrual	43,692.20
685325		2/28/2010	FICA	JE	30917266	FASTR - ALLOCATION KY_ALLEXP2	-73.98
685350		2/28/2010	SUTA	JE	30916585	February 2010 SUTA Accrual	1,246.01
685350		2/28/2010	SUTA	JE	30917266	FASTR - ALLOCATION KY_ALLEXP2	-9.83
685440		2/28/2010	Gross Receipts Tax	JE		120206 Liab Adj for 2009 Gross Rec Ta	50,000.00
685440		2/28/2010	Gross Receipts Tax	JT	30910607	KY Gross Receipts Accrual	10,000.00
690110		2/28/2010	FIT-Current	JE	30917780	Income Tax Provision	287,142.49
690210		2/28/2010	SIT-Current	JE	30917780	Income Tax Provision	41,728.11
690220	2	2/28/2010	SIT-PrYr Adj Over Accr	JE		710 2009 KY GR Adjto ST Payable	-60,000.00
690630	2	2/28/2010	Def FIT-Reg Liab	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-12,287.74
690630	1	2/28/2010	Def FIT-Reg Asset	JT	30092822	CY2 Rec Amor Reg Asset/Lia	32,787.22
690650	2	2/28/2010	Def FIT-Other Liab	JE	30917780	Income Tax Provision	148,338.84
690730	2	2/28/2010	Def SIT-Reg Liab	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-5,246.50
690730	1	2/28/2010	Def SIT-Reg Asset	JT	30092822	CY2 Rec Amor Reg Asset/Lia	5,979.78
690750	2	2/28/2010	Def SIT-Other Liab	JE	30917780	Income Tax Provision	27,052.66
695220		2/28/2010	ITC Restored - 3%	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-637.67
695230		2/28/2010	ITC Restored - 4%	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-525.42
695240		2/28/2010	ITC Restored - 10%	JT	30092822	CY2 Rec Amor Reg Asset/Lia	-5,903.33
705100		2/28/2010	AFUDC - Equity	F6	30916991	AFUDC Equity	-239,526.35
710500	AW46	2/28/2010	Int Inc-Inside AW46	JE		125 Rec'd Mthly Trans paid by AWCC	-5,965.14
710500	AW46	2/28/2010	Int Inc-Inside AW46	JE	120208	Reverse Int Income Rec thr Act	5,965.14
716121		2/28/2010	M&J Expenses-Outside	JE	120207	Reclass Martins Sanitation	-1,375.00
716121		2/28/2010	M&J Expenses-Outside	JE		120213 Mthly Paving and Sod Accrual	5,358.30
716122		2/28/2010	M&J Expenses-Inside	JE	30917266	FASTR - ALLOCATION KY_ALLEXP2	1,536.15
755100		2/28/2010	Amort UPAA	JU		908 Amortize Owenon Acquisition	-35.38
755201		2/28/2010	Amort PS Exp w/ mandatory	JR		1005 AMORT PREFERRED STOCK EXP	64.24
760200		2/28/2010	Other Income Deductions	JE		160 Accr for Inv Rec'd but not app	-203,395.00
760400		2/28/2010	Other Lobbying Expenses	JE		120215 Recls NAWC Dues to Prepd Othr	-32,212.19
760400		2/28/2010	Other Lobbying Expenses	JE		120216 True Up Prepaid Other 02.10	5,368.70
780100		2/28/2010	SIT-Other Inc & Ded Curr	JE	30917780	Income Tax Provision	-402.66
790100		2/28/2010	FIT-Oth Inc & Ded-curr	JE	30917780	Income Tax Provision	-2,207.92
810100		2/28/2010	Int LTD-Outside Reg	JE		103 INT & PRINC ACCRLS	-130,412.50
810100		2/28/2010	Int LTD-Outside Reg	JE		105 LTD PRINC & INT PAYMENTS	268,125.00
810100		2/28/2010	Int LTD-Outside Reg	JR	30059977	Amortize Gain on Loan Payoff	-10,875.79
810400	AW46	2/28/2010	Int LTD-Inside AW46	JE		103 INT & PRINC ACCRLS	652,002.08
810400	AW46	2/28/2010	Int LTD-Inside AW46	JE		120210 Recls Int Exp for BD 120027	-236,406.25
810400	AW46	2/28/2010	Int LTD-Inside AW46	JE		120211 Recls Int Exp for BD 120028	-121,875.00
820100		2/28/2010	Amort Debt Disc & Exp	JR		1003 Amortize Debt Expense-OUTSIDE	665.38
820110	AW46	2/28/2010	Amort DExp Inside AW46	JR		1007 Amortize debt Exp Inside	6,666.70
820110	AW46	2/28/2010	Amort DExp Inside AW46	JR		1008 Amortize debt Exp Inside	1,699.18
820110	AW46	2/28/2010	Amort DExp Inside AW46	JR		1009 Amortize debt Exp Inside	1,076.70
830100	AW46	2/28/2010	Interest STD Inside	JE		125 Rec'd Mthly Trans paid by AWCC	7,440.10
850000		2/28/2010	AFUDC Debt	F0	30916990	AFUDC Debt	-119,662.15
860040		2/28/2010	Div Dec PS-Out w/ mand	JE		103 INT & PRINC ACCRLS	31,762.50
860100		2/28/2010	Div Dec Pref Stk-Outside	JE		103 INT & PRINC ACCRLS	6,427.17
860100		2/28/2010	Div Dec Pref Stk-Outside	JE		2000 CORRECT JAN REV JE 104	19,531.50
860220	AW02	2/28/2010	Div Decl Com Stk In-AW02	DT		2017 KY AM Q3 2009 IC DIVID	2,006,260.48

Sum

113.80

115.83

**KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2010-00036  
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

---

**Witness:** Michael Miller

29.    a.    Provide a copy of Kentucky-American's 1989 service contract with the American Water Works Service Company.
- b.    State whether the 1989 service contract, provided in response to Item 29(a), has been modified, amended, or replaced.
- c.    If the 1989 service contract has been modified, amended, or replaced, provide a complete copy of the current service contract and identify the areas in that contract that differ from the 1989 service contract.

**Response:**

- a.    See attached.
- b.    The 1989 Service Company Contract has not been modified.
- c.    Not applicable.

For the electronic version, please refer to KAW\_R\_PSCDR1#29\_031610.pdf.

AGREEMENT

Agreement dated January 1, 1989, between AMERICAN WATER WORKS SERVICE COMPANY, INC., a Delaware corporation (hereinafter "Service Company"), and KENTUCKY-AMERICAN WATER COMPANY, a Kentucky corporation (hereinafter "Water Company").

The background of this Agreement is that:

1. Both Service Company and Water Company are subsidiaries of American Water Works Company, Inc., a Delaware corporation (hereinafter "American").
2. Water Company has been organized for and is presently engaged in the business of providing potable water as a public utility in the State of Kentucky.
3. Service Company maintains an organization whose officers and employees are familiar with all facets of the water utility business, including the development, business and property of Water Company, and are experienced in the efficient management, financing, accounting and operation of water utility properties and the extension and improvement thereof. The officers and employees of Service Company are qualified to aid, assist and advise Water Company in its business operations through the services to be performed under this Agreement.
4. Service Company has provided administrative and operating services to Water Company for many years, the past 17 years pursuant to an agreement dated January 1,



1971. Because Water Company is of the opinion that it cannot obtain the same quality and diversification of services on a comparable economic basis elsewhere, it proposes to enter into a new agreement with Service Company more specifically defining the types of services available to it.

5. Service Company has entered or proposes to enter into agreements similar to this agreement with other affiliated water companies (hereinafter collectively "Water Companies").
6. The services to be rendered under this agreement are to be rendered by Service Company to Water Companies at their cost to Service Company, as hereinafter provided.

NOW, THEREFORE, in consideration of the premises and mutual agreements herein contained, the Water Company and Service Company agree that:

**ARTICLE 1. PERSONNEL AND SERVICES TO BE PROVIDED**

1.1 During the term of this agreement and upon the terms and conditions hereinafter set forth, Service Company shall provide corporate guidance for Water Company. In addition to the guidance provided by the officers and employees of Service Company through the coordination of functional activities for all subsidiaries of American, the officers and employees of Service Company shall furnish and Water Company shall purchase from Service Company, the following services: Accounting, Administration, Communication, Corporate Secretarial, Engineering, Financial, Human Resources,

Information Systems, Operation, Rates and Revenue, Risk Management and Water Quality, together with such other services as Water Company and Service Company may agree; provided, however, that Water Company may perform the service with its own personnel or engage another company or person to provide those services on its behalf. Service Company by mutual consent may engage another Company or person to provide such services on its behalf.

1.2 Service Company shall employ qualified officers and employees and those persons shall be available for election by Water Company to serve as officers of Water Company.

1.3 Without limitation, services to be provided by the Service Company shall be rendered as follows:

A. Accounting: Service Company shall assist in the preparation and implementation of accounting methods and procedures to determine that they conform fully to the requirements, rules and regulations of governmental authorities having jurisdiction and review Water Company's monthly financial reports, annual reports and other reports to stockholders and to any governmental authorities. It shall advise and assist in the establishment and maintenance of current record keeping techniques; review accounting procedures, methods and forms; and evaluate systems of internal control for receipt and disbursement of funds, materials and supplies, and other assets. Service Company shall maintain accounting records as required by Water Company. When appropriate, Service Company shall cooperate and consult with Water Company's independent certified public accountants.

Service Company shall assist in the preparation of operating and construction budgets and monitor the control over such budgets by comparing experienced costs to the projections.

Service Company shall prepare or assist in the preparation of federal, state and local tax returns for and to the extent required by Water Company.

B. Administration: Service Company shall make qualified employees available to perform or assist in the performance of Water Company's corporate activities. Those employees shall keep themselves informed on all aspects of Water Company's operations and shall regularly visit Water Company's facilities. They shall make recommendations to Water Company for operating expenditures and for additions to and improvements of property, plant and equipment. They shall keep abreast of economic, regulatory, governmental and operational developments and conditions that may affect Water Company; and advise Water Company of any such developments and conditions to the extent that they may be important to Water Company. Service Company shall provide an internal audit staff for periodic audits of accounts, records, policies and procedures of Water Company and submit reports thereon.

C. Communications: Service Company shall recommend procedures to promote satisfactory relations with employees, customers, communities and the general public and assist in the preparation of communication materials, (including press releases, brochures, audio visual presentations and speeches) plant tours, public exhibits and displays and other related services to inform the public.

D. Corporate Secretarial: Service Company shall maintain, in such places and manner as may be required by applicable law, documents of Water Company, such as minute books, charters, by-laws, contracts, deeds and other corporate records, and shall administer an orderly program of records retention. It shall maintain, or arrange for the maintenance of, records of stockholders of Water Company, prepare or arrange for the preparation of stock certificates, perform duties relating to the transfer of stock and perform other corporate secretarial functions as required including preparation of notices of stockholder and director meetings and the minutes thereof.

Service Company shall review and may assist in the preparation of documents and reports required by Water Company such as deeds, easements, contracts, charters, franchises, trust indentures and regulatory reports and filings.

E. Engineering: Service Company shall advise, and provide engineering services to assist Water Company in planning for, operating, maintaining and constructing its facilities.

It shall conduct distribution system surveys and hydraulic analyses and prepare or review maps, charts, operating statistics, reports and other pertinent data.

It shall assist Water Company in the proper maintenance and protection of Water Company properties by periodic inspection of its structures, tanks, reservoirs, dams, wells and electrical and mechanical equipment.

The engineering services provided by Service Company shall also include the conduct of field investigations as necessary to

obtain engineering information and, when required, the preparation of studies, reports, designs, drawings, cost estimates, specifications, and contracts for the construction of additions to or improvements of Water Company's source of supply, treatment plant, pumping stations, distribution system, and such other facilities as Water Company may request. Service Company shall provide a Materials Management Program to arrange for the purchase of equipment, materials, and supplies in volume on a basis advantageous to Water Company and assist in the evaluation of new and existing products and application procedures.

F. Financial: Service Company shall assist in the development and implementation of financing programs for Water Company, including the furnishing of advice from time to time on securities market conditions and the form and timing of financing; advise concerning arrangements for the sale of its securities; and assist in the preparation of necessary papers, documents, registration statements, prospectuses, petitions, applications and declarations. It shall prepare reports to be filed with, and reply to inquiries made by, security holders and bond and mortgage trustees.

Service Company shall assist Water Company in cash management including arrangements for bank credit lines, establishment of collection policies, and development of temporary investment programs.

Service Company shall provide assistance to Water Company in the preparation of all financial reports.

G. Human Resources: Service Company shall assist in obtaining qualified personnel for Water Company; in establishing appropriate rates of pay for those employees; and in negotiating with bargaining units representing Water Company employees. It shall carry out training programs for the development of personnel and advise and assist Water Company regarding personnel. It shall also advise and assist Water Company in regard to group employee insurance, pension and benefit plans and in the drafting or revising of those plans when required. It will keep Water Company apprised of all employment laws and develop procedures and controls to assure compliance.

H. Information Systems: Service Company shall make available to Water Company electronic data processing services. Those services shall include customer billing and accounting, preparation of financial statements and other reports including those required by Federal and State agencies.

I. Operation: Service Company shall develop and assist in the implementation of operating procedures to promote the efficient and economic operation of Water Company. Periodic operational reviews will be performed by Service Company personnel and any deviations from adopted procedures will be reported to Water Company.

J. Rates and Revenue: Service Company personnel shall make recommendations for changes in rates, rules and regulations and shall assist Water Company in the conduct of proceedings before, and in its compliance with the rulings of, regulatory bodies having jurisdiction over its operation. These personnel

shall keep abreast of economic and regulatory developments and conditions that may affect Water Company; and advise Water Company of any such developments and conditions to the extent that they may be important to Water Company. Rates and Revenue personnel shall assist in the preparation of rate filings or applications and the supporting documents and exhibits requested or required by the Water Company and their respective regulatory commissions. Service Company shall also provide qualified personnel to testify on Water Company's behalf as required during any regulatory proceedings.

K. Risk Management: Service Company shall provide a Risk Management Program to review the exposures to accidental loss of the Water Company, recommend efficient methods of protection either through the purchase of insurance, self-insurance or other risk management techniques and arrange for the purchase of insurance coverage. It shall also supervise investigation procedures; review claims; and negotiate and assist in, and evaluate proposals for, settlement at the request of Water Company. It shall assist in the establishment of safety and security programs to avoid or minimize risk and loss.

L. Water Quality: Service Company shall assist Water Company to comply with standards of governmental agencies and establish and attain water quality objectives of the Water Company. It shall assist in providing design criteria for processes, coordinating with public agencies, developing approaches and solutions to water quality problems, and providing

technical assistance and general direction for Water Company personnel.

It shall also provide laboratory services for programmed analyses as required by drinking water regulations, and special analyses as required by Water Company.

## ARTICLE II. PAYMENT FOR SERVICES

2.1 In consideration for the services to be rendered by Service Company as hereinabove provided, Water Company agrees to pay to Service Company the cost thereof determined as provided in this Article II and in Article III.

2.2 All costs of service rendered by Service Company personnel for Water Company or in common with other Water Companies shall be charged to Water Company based on actual time spent by those personnel as reflected in their daily time sheets or other mutually acceptable means of determination.

2.3 All costs of Service Company incurred in connection with services rendered by Service Company which can be identified and related exclusively to Water Company, shall be charged directly to Water Company.

2.4 All costs incurred in rendering services to Water Company in common with similar services to other Water Companies which cannot be identified and related exclusively to services rendered to a particular Water Company, shall be allocated among all Water Companies so served, or, in the case of costs incurred with respect to services rendered to a particular group of Water



Companies, among the members of such group, based on the number of customers served at the immediately preceding calendar year end.

2.5 Cost for support personnel (secretaries, clerical personnel, clerks, messengers, telephone operators, mail clerks, and other incidental support personnel of the Service Company) as well as the cost of lease payments, depreciation, utilities and other costs associated with leasing office space and equipment by Service Company shall be allocated among the Water Companies on the basis of the proportion of the aggregate cost allocated under Sections 2.3 and 2.4.

### ARTICLE III. ALLOWANCE FOR OVERHEAD

3.1 In determining the cost to be assessed by Service Company for the rendering of services to Water Company as herein provided, there shall be added to the salaries of all officers and employees for whose services charges are to be made, a percentage sufficient to cover the general overhead of Service Company, as defined below, properly allocable thereto. Such percentage shall be calculated each month and shall be the ratio of the total general overhead of the Service Company for the month to the total salaries of the employees for whose service charges are to be made to the Water Companies. No general overhead of Service Company shall be added to costs incurred for services of non-affiliated consultants employed by Service Company.

3.2 The term "general overhead" shall include:

- (a) pension and insurance premiums paid for the benefit of Service Company employees,

- (b) legal and other fees for services rendered to the Service Company,
- (c) taxes,
- (d) other general office supplies and other similar expenses, and
- (e) interest on working capital.

**ARTICLE IV. BILLING PROCEDURES AND BOOKS AND RECORDS**

4.1 As soon as practicable after the last day of each month, Service Company shall render a bill to Water Company for all amounts due from Water Company for services and expenses for such month plus an amount equal to the estimated cost of such services and expenses for the current month, all computed pursuant to Articles II and III. Such bill shall be in sufficient detail to show separately the charge for each class of service rendered. All amounts so billed shall reflect the credit for payments made on the estimated portion of the prior bill and shall be paid by Water Company within a reasonable time after receipt of the bill therefore.

4.2 Service Company agrees to keep its books and records available at all times for inspection by representatives of Water Company or by regulatory bodies having jurisdiction over Water Company.

4.3 Service Company shall at any time, upon request of Water Company, furnish any and all information required by Water Company with respect to the services rendered by Service Company

hereunder, the costs thereof, and the allocation of such costs among Water Companies.

**ARTICLE V. OTHER AGREEMENTS**

5.1 It is understood by Water Company that Service Company has entered or may enter into similar agreements with other Water Companies that are affiliated with American to which similar services are to be furnished. Service Company will not enter into agreements to perform similar services for other companies on terms more favorable than those provided herein.

5.2 It is understood by Water Company that Service Company has entered or may enter into an agreement or agreements with American and certain other companies not engaged in the water or sewer service business to which limited services are to be furnished; Water Company consents to such additional agreements, provided, however, that no part of the cost of furnishing such services will be charged to Water Company.

**ARTICLE VI. TERM OF AGREEMENT**

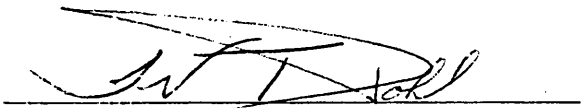
This agreement shall become effective as of the later of (a) the date first mentioned above or (b) the date the parties receive the last of any necessary approvals of governmental regulatory agencies having jurisdiction in the premises. Upon becoming effective, this agreement shall be the sole agreement between the parties concerning the subject matter hereof and shall supersede all prior agreements, written or oral, including the agreement dated January 1, 1971, which shall terminate on the date this

agreement becomes effective. This agreement shall continue in full force and effect until terminated by either of the parties hereto giving the other party hereto ninety day's notice in writing; provided, however, that this agreement shall terminate as of the date Water Company or Service Company ceases to be an affiliate of American.

IN WITNESS WHEREOF, Service Company and Water Company have caused this agreement to be signed in their respective corporate names by their respective Presidents or Vice Presidents, and impressed with their respective corporate seals attested by their respective Secretaries or Assistant Secretaries, all as of the day and year first above written.

ATTEST:

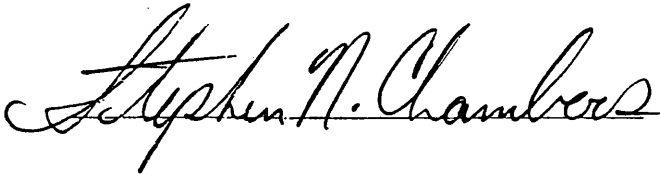
AMERICAN WATER WORKS SERVICE  
COMPANY, INC.



By   
President

ATTEST:

KENTUCKY-AMERICAN WATER COMPANY



By   
President

**KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2010-00036  
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

---

**Witness:** Michael A. Miller

30. a. Provide a copy of all other service agreements and contracts that Kentucky-American has with affiliate companies.
- b. Describe in detail the pricing policies of Kentucky-American and its affiliates with regard to affiliate company transactions.

**Response:**

- a. Please see the attached documents.
- b. **American Water Capital Corporation** - Costs of AWCC are billed as outlined in the Services Agreement attached to part (a) above between KAWC and AWCC approved by the Commission. As outlined in the Service Agreement, KAWC will pay AWCC a portion of the costs and appropriate overhead incurred by AWCC in providing services as follows. The cost incurred by AWCC in connection with its bank credit lines and short-term public borrowing will be divided amount the Co-Participants in proportion to the maximum principal amount that each Co-Participant requests be made available to it during the course of a year. The costs incurred by AWWC in connection with each long-term borrowing by AWCC will be divided among each Co-Participant in proportion to the principal amount of that borrowing that is loaned to that Co-Participant. AWCC's overhead will be allocated among the Co-Participants in the same proportion as each Co-Participant's long-term and maximum, requested short-term borrowings and investments in a calendar year bear to all the long and maximum short-term borrowings and investments by all Co-Participants during the same year. Also see the responses to KAW\_R-PSDR1#31\_031610.

**AAET, L.P.** – KAWC obtains activated granular carbon from AAET per the Consolidated GAC Reactivation and Sale Agreement provided in response to part

(a) above. The payment and pricing terms of the agreement are contained in Sections (B) and (C) of the Agreement.

**American Water Works Service Company**- AWWSC leases space from KAWC for office space for the Field Resource Coordination Center (FRCC). The payment and pricing terms are contained in Section 3 of the Lease. Also see the response to KAW\_R\_PSC1#32\_031610.

For the electronic version, refer to KAW\_R\_PSCDR1#30\_031610.pdf.

## FINANCIAL SERVICES AGREEMENT

THIS AGREEMENT, dated as of June 15, 2000, by and between Kentucky-American Water Company (the "Company") and American Water Capital Corp. ("AWCC").

### BACKGROUND

The Company currently performs its own financial services.

However, the Company has determined that it can obtain these services more efficiently through the consolidation of certain necessary management and staff functions with those performed for other entities that may enter into agreement with AWCC substantially similar to this one ("Co-Participants").

AWCC is dedicated to performing such consolidated functions.

Accordingly, the parties have determined to enter into this Agreement for the provision of financial services by AWCC to the Company and for the proper determination and allocation of the costs of providing such services.

Therefore, the parties agree as follows:

### AGREEMENT

1. Services. AWCC will provide, either directly or through arrangements with third parties for the benefit of the Company, such financial services as the Company and AWCC may from time to time agree, including but not limited to those more fully described in Appendix I attached to this Agreement.

2. Costs. In consideration of the provision of the services contemplated by paragraph 1, the Company agrees to pay AWCC a portion of the costs and appropriate overhead incurred by AWCC in providing those services, as follows. The costs incurred by AWCC in connection with its bank credit lines and short-term public borrowings will be divided among the Co-Participants in proportion to the maximum principal amount that each Co-Participant requests be made available to it during the course of a year. The costs incurred by AWCC in connection with each long-term borrowing by AWCC will be divided among each Co-Participant in proportion to the principal amount of that borrowing that is loaned to that Co-Participant. AWCC's overhead will be allocated among the Co-Participants in the same proportion as each Co-Participant's long-term and maximum, requested short-term borrowings and investments in a calendar year bear to all of the long and maximum short-term borrowings and investments by all Co-Participants during the same year.

3. Statements. AWCC will prepare and deliver to the Company monthly statements of the services provided by AWCC and amounts payable to AWCC, giving effect to

all the provisions of this Agreement. The Company shall pay the net amount shown on its statement within thirty (30) days after the billing date.

4. Inspection. Upon reasonable notice, AWCC will make available to the Company for its inspection AWCC's books, records, bills, accounts and any other documents which describe or support the costs allocated to the Company under this Agreement.

5. Obligations Not Joint. AWCC and the Company expressly agree: (a) that the obligations of the Company and each Co-Participant to AWCC are several and not joint; (b) that the Company will not be responsible to any Co-Participant, to AWCC or to any assignee or creditor of AWCC for any payment in excess of payments due by the Company to AWCC under this Agreement or a Note in the form attached to this Agreement; and (c) that no Co-Participant will be responsible to the Company, to any other Co-Participant, to AWCC or to any assignee or creditor of AWCC for any payment in excess of payments due by that Co-Participant to AWCC under any agreement substantially similar to this Agreement or under any Note attached to that other agreement. AWCC covenants and agrees that it will require, as a condition to its entering into any such other agreement with a Co-Participant, that such other agreement contains the same provision as that contained in the immediately preceding sentence.

6. Notes. The Company's borrowings under this Agreement will be evidenced by one or more promissory notes in the form of Exhibit A or Exhibit B attached to this Agreement.

7. Non-Exclusivity. Nothing in this Agreement prohibits or restricts the Company from borrowing from third parties, or obtaining services described in this Agreement from third parties, whenever and on whatever terms it deems appropriate.

8. Effectiveness. This Agreement shall be effective as of June 15, 2000, provided that, if prior approval by the regulatory commission of any jurisdiction is required before this Agreement may become effective as to the Company, or before AWCC may provide a particular service hereunder to the Company, this Agreement shall not be effective as to the Company or as to that service, as the case may be, unless and until the required approval has been obtained. Unless and until this Agreement becomes effective as to the Company in whole or in part, the Company shall not be entitled to the benefits of, nor shall it have any rights or duties under, this Agreement. This Agreement may be amended or rescinded only by written instrument signed by the Company and AWCC.

9. Termination. The Company may terminate its participation in this Agreement by giving ten (10) days prior written notice of such termination to AWCC; and (b) AWCC may terminate this Agreement by giving ninety (90) days prior written notice of such termination to the Company. Termination of this Agreement will not affect: (a) the Company's obligations under any Promissory Notes; (b) any party's obligations with respect to any amounts owing under Sections 2 and 3 of this Agreement (including such amounts attributable to obligations of any terminating party under any Promissory Notes that remain outstanding after this Agreement is terminated as to that party); or (c) AWCC's obligations to repay any investments made by a Company pursuant to Appendix I.

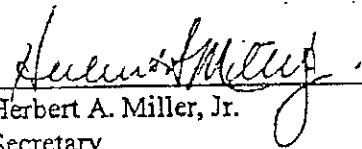


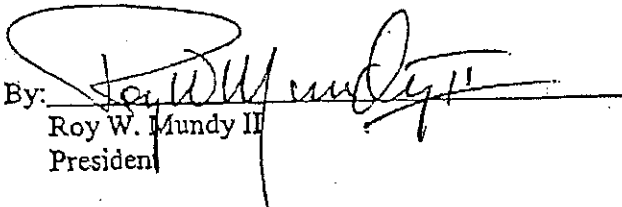
10. Copies. This Agreement may be executed by the parties in one or more copies and each executed copy shall be considered an original.

In witness of the foregoing, each of the Company and AWCC has caused its respective corporate seal to be affixed to this Agreement and has caused this Agreement to be signed on its behalf by its duly authorized officers.

ATTEST:

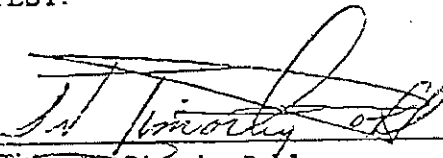
KENTUCKY-AMERICAN WATER COMPANY

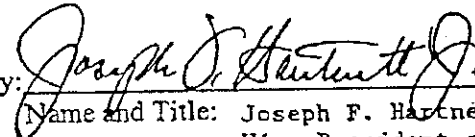
By:   
Herbert A. Miller, Jr.  
Secretary

By:   
Roy W. Mundy II  
President

ATTEST:

AMERICAN WATER CAPITAL CORP.

By:   
Title: W. Timothy Pohl  
Vice President and Secretary

By:   
Name and Title: Joseph F. Hartnett, Jr.  
Vice President and Treasurer

APPENDIX I

DESCRIPTION OF FINANCIAL SERVICES

Set forth below is a list of the services which AWCC agrees to provide to the Company upon its request pursuant to the Agreement to which this Appendix is attached.

1. Short-Term Loans. AWCC will provide Short-Term Loans to the Company pursuant to the terms set forth in the promissory notes to be issued by the Company to AWCC, each substantially in the form attached to this Agreement as Exhibit A.
2. Long-Term Borrowings. AWCC will provide loans other than Short-Term Loans to the Company pursuant to the terms set forth in the promissory notes to be issued by the Company to AWCC, each substantially in the form attached hereto as Exhibit B.
3. Cash Management. Cash not required by the Company to pay its daily disbursements or to pay when due the principal of and interest on, the Company's borrowings from AWCC other than Short-Term Loans will be used by AWCC first to reduce the outstanding principal balance of the Company's Short-Term Loans owing to AWCC and any excess will be deemed to be invested with AWCC and will earn a daily rate of interest that is equal to the interest income earned by AWCC on those funds. Upon the request of that Company, AWCC shall execute one or more promissory notes in favor of the Company, in form and substance substantially similar to the Promissory Note attached as Exhibit A to the Agreement as evidence of such investment.

EXHIBIT A  
PROMISSORY NOTE  
FOR SHORT-TERM LOANS

\$ \_\_\_\_\_, 2000

FOR VALUE RECEIVED, [NAME OF COMPANY], a \_\_\_\_\_ corporation (herein "Borrower") hereby promises to pay ON DEMAND to the order of American Water Capital Corp., a Delaware corporation ("Lender"), in same day funds at its offices at Voorhees, New Jersey or such other place as Lender may from time to time designate, the principal sum of \_\_\_\_\_ dollars (\$ \_\_\_\_\_) (the "Maximum Principal Sum"), or such lesser amount as shall equal the aggregate unpaid principal amount of the loans made by Lender to Borrower (other than loans evidenced by a promissory note under which the principal amount is due and payable in one or more scheduled installments more than one year after the date of its issue), together with interest thereon from the date hereof until paid in full. Interest will be charged on the unpaid outstanding principal balance of this Note at a rate per annum equal to Lender's actual cost of funds to make such loan, such rate to change as Lender's actual cost of funds changes. Interest on borrowings shall be due and payable on the first business day of each month, commencing with the first business day of the month after the month in which this Note is executed. In the absence of manifest error, the records maintained by Lender of the amount and term, if any, of borrowings hereunder shall be deemed conclusive.

Borrower may borrow, repay and reborrow hereunder in amounts which do not, in the aggregate outstanding at any time, exceed the Maximum Principal Sum.

The occurrence of one or more of any of the following shall constitute an event of default hereunder:

(a) Borrower shall fail to make any payment of principal and/or interest due hereunder or under any other promissory note between Lender and Borrower within five business days after the same shall become due and payable, whether at maturity or by acceleration or otherwise;

(b) Borrower shall apply for or consent to the appointment of a receiver, trustee or liquidator of itself or any of its property, admit in writing its inability to pay its debts as they mature, make a general assignment for the benefit of creditors, be adjudicated a bankrupt or insolvent or file a voluntary petition in bankruptcy or a petition or an answer seeking reorganization or an arrangement with creditors or to take advantage of any bankruptcy, reorganization, insolvency, readjustment of debt, dissolution or liquidation of law or statute, or an answer admitting the material allegations of a petition filed against it in any proceeding under any such law, or if action shall be taken by Borrower for the purposes of effecting any of the foregoing; or

(c) Any order, judgment or decree shall be entered by any court of competent jurisdiction, approving a petition seeking reorganization of Borrower or all or a substantial part of the assets of Borrower, or appointing a receiver, trustee or liquidator of

Borrower or any of its property, and such order, judgment or decree shall continue unstayed and in effect for any period of sixty (60) days.

Upon the occurrence of any event of default, the entire unpaid principal sum hereunder plus all interest accrued thereon plus all other sums due and payable to Lender hereunder shall, at the option of Lender, become due and payable immediately. In addition to the foregoing, upon the occurrence of any event of default, Lender may forthwith exercise singly, concurrently, successively or otherwise any and all rights and remedies available to Lender by law, equity, statute or otherwise.

Borrower hereby waives presentment, demand, notice of nonpayment, protest, notice of protest or other notice of dishonor in connection with any default in the payment of, or any enforcement of the payment of, all amounts due hereunder. To the extent permitted by law, Borrower waives the right to any stay of execution and the benefit of all exemption laws now or hereafter in effect.

Following the occurrence of any event of default, Borrower will pay upon demand all costs and expenses (including all amounts paid to attorneys, accountants, and other advisors employed by Lender), incurred by Lender in the exercise of any of its rights, remedies or powers hereunder with respect to such event of default, and any amount thereof not paid promptly following demand therefor shall be added to the principal sum hereunder and will bear interest at the contract rate set forth herein from the date of such demand until paid in full. In connection with and as part of the foregoing, in the event that this Note is placed in the hands of an attorney for the collection of any sum payable hereunder, Borrower agrees to pay reasonable attorneys' fees for the collection of the amount being claimed hereunder, as well as all costs, disbursements and allowances provided by law.

If for any reason one or more of the provisions of this Note or their application to any entity or circumstances shall be held to be invalid, illegal or unenforceable in any respect or to any extent, such provisions shall nevertheless remain valid, legal and enforceable in all such other respects and to such extent as may be permissible. In addition, any such invalidity, illegality or unenforceability shall not affect any other provisions of this Note, but this Note shall be construed as if such invalid, illegal or unenforceable provision had never been contained herein.

This Note inures to the benefit of Lender and binds Borrower and Lender's and Borrower's respective successors and assigns, and the words "Lender" and "Borrower" whenever occurring herein shall be deemed and construed to include such respective successors and assigns.

This Promissory Note is one of the promissory notes referred to in the Financial Services Agreement dated as of June 15, 2000 between Borrower and Lender to which reference is made for a statement of additional rights and obligations of the parties hereto.

IN WITNESS WHEREOF, Borrower has executed this Promissory Note the day  
and year first written above.

[BORROWER]

By: \_\_\_\_\_  
Name and Title:

EXHIBIT B  
PROMISSORY NOTE  
FOR LONG-TERM BORROWINGS

\$ \_\_\_\_\_, 2000

FOR VALUE RECEIVED, [NAME OF COMPANY], a \_\_\_\_\_ corporation (herein "Borrower") hereby promises to pay to the order of American Water Capital Corp., a Delaware corporation ("Lender"), in same day funds at its offices at \_\_\_\_\_ or such other place as Lender may from time to time designate, the principal sum of \_\_\_\_\_ dollars (\$ \_\_\_\_\_), together with interest thereon from the date hereof until paid in full. Interest shall be charged on the unpaid outstanding principal balance hereof at a rate per annum equal to the rate paid and to be paid by Lender with respect to the borrowings it made in order to provide funds to Borrower hereunder. Interest on borrowings shall be due and payable in immediately available funds on the same business day on which the Lender must pay interest on the borrowings it made in order to provide funds to the Borrower hereunder. The principal amount hereof shall be due and payable hereunder at such times and in such amounts and in such installments hereunder as the Lender must pay with respect to the borrowings it made in order to provide funds to the Borrower hereunder. Lender has provided Borrower with a copy of the documentation evidencing the borrowings made by Lender in order to provide funds to Borrower hereunder. In the absence of manifest error, such documentation and the records maintained by Lender of the amount and term, if any, of borrowings hereunder shall be deemed conclusive.

The occurrence of one or more of any of the following shall constitute an event of default hereunder:

(a) Borrower shall fail to make any payment of principal and/or interest due hereunder or under any other promissory note between Lender and Borrower within five business days after the same shall become due and payable, whether at maturity or by acceleration or otherwise;

(b) Borrower shall apply for or consent to the appointment of a receiver, trustee or liquidator of itself or any of its property, admit in writing its inability to pay its debts as they mature, make a general assignment for the benefit of creditors, be adjudicated a bankrupt or insolvent or file a voluntary petition in bankruptcy or a petition or an answer seeking reorganization or an arrangement with creditors or to take advantage of any bankruptcy, reorganization, insolvency, readjustment of debt, dissolution or liquidation of law or statute, or an answer admitting the material allegations of a petition filed against it in any proceeding under any such law, or if action shall be taken by Borrower for the purposes of effecting any of the foregoing; or

(c) Any order, judgment or decree shall be entered by any court of competent jurisdiction, approving a petition seeking reorganization of Borrower or all or a substantial part of the assets of Borrower, or appointing a receiver, trustee or liquidator of Borrower or any of its property, and such order, judgment or decree shall continue unstayed and in effect for any period of sixty (60) days.

Upon the occurrence of any event of default, the entire unpaid principal sum hereunder plus all interest accrued thereon plus all other sums due and payable to Lender hereunder shall, at the option of Lender, become due and payable immediately. In addition to the foregoing, upon the occurrence of any event of default, Lender may forthwith exercise singly, concurrently, successively or otherwise any and all rights and remedies available to Lender by law, equity, statute or otherwise.

Borrower hereby waives presentment, demand, notice of nonpayment, protest, notice of protest or other notice of dishonor in connection with any default in the payment of, or any enforcement of the payment of, all amounts due hereunder. To the extent permitted by law, Borrower waives the right to any stay of execution and the benefit of all exemption laws now or hereafter in effect.

Following the occurrence of any event of default, Borrower will pay upon demand all costs and expenses (including all amounts paid to attorneys, accountants, and other advisors employed by Lender), incurred by Lender in the exercise of any of its rights, remedies or powers hereunder with respect to such event of default, and any amount thereof not paid promptly following demand therefor shall be added to the principal sum hereunder and will bear interest at the contract rate set forth herein from the date of such demand until paid in full. In connection with and as part of the foregoing, in the event that this Note is placed in the hands of an attorney for the collection of any sum payable hereunder, Borrower agrees to pay reasonable attorneys' fees for the collection of the amount being claimed hereunder, as well as all costs, disbursements and allowances provided by law.

If for any reason one or more of the provisions of this Note or their application to any entity or circumstances shall be held to be invalid, illegal or unenforceable in any respect or to any extent, such provisions shall nevertheless remain valid, legal and enforceable in all such other respects and to such extent as may be permissible. In addition, any such invalidity, illegality or unenforceability shall not affect any other provisions of this Note, but this Note shall be construed as if such invalid, illegal or unenforceable provision had never been contained herein.

This Note inures to the benefit of Lender and binds Borrower and Lender's and Borrower's respective successors and assigns, and the words "Lender" and "Borrower" whenever occurring herein shall be deemed and construed to include such respective successors and assigns.

This Promissory Note is one of the promissory notes referred to in the Financial Services Agreement dated as of June 15, 2000 between Borrower and Lender to which reference is made for a statement of additional rights and obligations of Lender and Borrower.

IN WITNESS WHEREOF, Borrower has executed this Promissory Note the day  
and year first written above.

[BORROWER]

By: \_\_\_\_\_  
Name and Title:



**CONSOLIDATED**  
**GAC REACTIVATION AND SALE AGREEMENT**

**KENTUCKY**

This Consolidated GAC Reactivation and Sale Agreement (“Agreement”) is made as of this 6<sup>th</sup> day of May, 2009 (“Effective Date”), by and between AAET, L.P., a Delaware limited partnership, having its principal office at 1025 Laurel Oak Road, Voorhees, New Jersey 08043 (“ACS”) and Kentucky American Water Company, a Kentucky corporation, having its principal office at 2300 Richmond Road, Lexington, Kentucky 40502 (“KAWC”). ACS and KAWC are individually referred to herein as a “Party” and collectively referred to herein as the “Parties”.

**RECITALS**

**WHEREAS**, KAWC owns and operates a water treatment plant in Lexington, Kentucky, that is commonly referred to as “Richmond Road” (“Plant”), which treats water for the purpose of taste and odor (“T&O”) control using, among other things, Granular Activated Carbon (“GAC”) media; and

**WHEREAS**, ACS, informally known as “Carbon Services Group”, owns and operates, and also contracts the use of, GAC custom reactivation facilities (collectively, “Facility”), which reactivate GAC to be used, among other things, by treatment plants in the potable water industry; and

**WHEREAS**, ACS and KAWC entered into multiple agreements for the provision of GAC, as more particularly set forth in Exhibit I, annexed hereto and incorporated herein (collectively, “Original Agreements”), which provided for GAC exchange and reactivation services, as well as the lease of reactivated GAC media (“Reactivated GAC”) from ACS to KAWC for use in the Plants’ filters, as more particularly set forth in Exhibit II, annexed hereto and incorporated herein (each, a “Filter” and collectively, “Filters”); and

**WHEREAS**, the Parties have determined that they wish to combine the work to be performed under the Original Agreements and any future related work into one consolidated agreement and convert the contracting arrangement between the Parties moving forward to provide for the sale of GAC rather than the lease thereof; and

**WHEREAS**, the Parties wish to ratify the Original Agreements and the actions of the Parties taken thereunder up to the Effective Date of this Agreement, revise the Original Agreements to be consolidated into this Agreement and amended and restated herein by reference, and have this Agreement serve to document all GAC sale, exchange and reactivation services by and between the Parties for the term set forth hereinbelow.

**NOW, THEREFORE**, in consideration of the mutual covenants contained herein, the adequacy of which is hereby acknowledged, and intending to be legally bound, the Parties hereto agree as follows:

**A. SERVICES AND PERFORMANCE REQUIREMENTS**

1. ACS shall remove the spent GAC media that is located in each of the Filters ("Spent GAC") and reactivate it, replace it with virgin GAC media ("Virgin GAC"), or perform whatever other service requested by KAWC and agreed to by ACS, which it shall do in accordance with the specifications more particularly set forth in a separate task order related to each respective Filter (each, a "Task Order" and collectively, "Task Orders"), a model of which is attached hereto and incorporated herein as Exhibit I. Each Task Order entered into by and between the Parties is appended to this Agreement by reference and read in conjunction herewith as if set forth at length herein.

2. At least two (2) weeks prior to beginning the GAC media exchange operation, a duly authorized ACS representative shall speak with the applicable KAWC Production Lead or his/her designated representative to review the plans for the GAC media exchange operation, including dates and times work is to begin and to end, to determine if any special circumstances exist, and to determine if any special equipment is required.

3. At least one (1) week prior to beginning the GAC media exchange operation, ACS shall provide KAWC with a written schedule showing agreed-upon dates and times of the exchange. The KAWC Production Lead or his/her designated representative shall approve this schedule. The GAC media exchange operation shall commence promptly each day by the agreed-upon time and ACS shall provide labor in a manner that minimizes the amount of time the respective Filter is out of service. ACS shall reimburse any overtime incurred by KAWC personnel as a result of deviation from this schedule, except where such deviation is due to KAWC's request, fault, failure or negligence, or an Uncontrollable Circumstance (as defined hereinbelow). All scheduling of material, equipment, services, and GAC media deliveries shall be conducted by the ACS representative. Any

additional costs incurred as a result of scheduling conflicts, errors, or omissions shall be paid solely by ACS, except where such cost overage is due to KAWC's rescheduling, fault, failure or negligence, or an Uncontrollable Circumstance.

4. ACS is responsible for determining the level of the Spent GAC before removing it from each Filter, by measuring the media depth in place after backwashing ("Noted Level"). During the Spent GAC removal process, all GAC media is to be removed from the applicable Filters, with the exception of up to a maximum of one (1) inch, unless otherwise specified in the Task Order. ACS shall remove the Spent GAC in a manner so as not to disturb sand and gravel layers. Any sand replacement required as result of disturbance during GAC media removal shall be replaced by ACS, at its sole cost, except where such disturbance is due to KAWC's fault, failure or negligence, or an Uncontrollable Circumstance. All waste sand, GAC media, or other waste materials generated as a result of the exchange operation shall be removed and disposed of by ACS, at no additional cost to KAWC.

5. Where the Parties have agreed in a Task Order that ACS is to reactivate the Spent GAC as part of the exchange operations, ACS is responsible for transporting the Spent GAC to the Facility for reactivation; to be performed at its sole cost and expense. The reactivation of the GAC that will be placed in the Filters will be conducted in a Facility dedicated exclusively to the reactivation of GAC media from potable water treatment plants, and which shall not have accepted GAC media used for purposes other than potable water treatment. The Spent GAC prepared for reactivation shall be treated as a discreet and separate batch, and shall not contact, be mixed with, be blended with, or exposed to any reactivation products that have not originated from the same Plant. All equipment used for reactivation, transport and installation that will come in contact with the GAC media, including but not limited to GAC media storage and feed equipment, cooling, screening and handling equipment, shall be cleaned and thoroughly purged of any other material.

6. Where the Parties have agreed in the Task Order that ACS is to reactivate the Spent GAC as part of the exchange operations, ACS is responsible for (1) reactivating the Spent GAC at the Facility; (2) custom-blending the Reactivated GAC with either or both of Virgin GAC and GAC media derived from the Plant that ACS is holding in storage (together, they are the "Custom-Blend GAC Media"), as is needed in the sole determination of ACS; (3) sampling the Reactivated GAC in accordance with the parameters set forth in the respective Task Order; (4) ensuring that the test results meet the standards set forth in the respective Task Order before returning

the Reactivated GAC to the Filter; and (5) providing KAWC with a copy of the analytical data from the sampling. The Parties understand and agree that the Reactivated GAC that is returned to the Filters following the exchange process may contain Custom-Blend GAC Media, and KAWC will assume all rights and title to, and interest in, the Custom-Blend GAC Media included in the Reactivated GAC upon KAWC making final payment of the consideration as more particularly set forth in the respective Task Order. Notwithstanding the above, ACS shall retain ownership of and hold all rights and title to, and interest in, all residual GAC media remaining following reactivation, as well as any GAC media that ACS removes from the Reactivated GAC during the exchange process for the purpose of creating custom-blended Reactivated GAC that meets the parameters set forth in the respective Task Order.

7. ACS will use only NSF-approved bituminous Virgin GAC for supply of Virgin GAC, creating Custom-Blend GAC Media, and for makeup purposes if the Reactivated GAC returned to the Filter is below the Noted Level, as more particularly set forth below. The supplier of the Virgin GAC shall have provided Virgin GAC media to at least ten (10) water treatment plants of similar source as the Plant in which the respective Filter is located, and such plants shall have been in service for at least five (5) years.

8. ACS is responsible for returning the Reactivated GAC to the Plant for reinstallation in the appropriate Filter pursuant to the terms of the respective Task Order. If the volume of Reactivated GAC returned to a Filter is below the Noted Level of fill by more than one (1) inch upon replacement, ACS is responsible for providing the quantity of Reactivated GAC necessary to return the Filter to the Noted Level. ACS is not entitled to a cost adjustment for additions to meet the required GAC media depth for the Noted Level after the initial backwashing.

9. The KAWC Production Lead or his/her designated agent shall have the right to verify the depth and volume of GAC in each Filter following the exchange.

10. ACS is responsible for providing auxiliary equipment, services, or materials required to conduct the GAC media exchange operation, which it shall do at no additional cost to KAWC. Equipment shall include, but not be limited to eductors, a transfer hose, a booster pump and all-miscellaneous fittings and connections to permit the Filter media removal. KAWC is responsible for providing all necessary water, electricity, and suitable drainage to accomplish the transfer of the GAC media into and out of the Filters at the Plant, which it will provide at its sole cost and expense.

11. In order to avoid equipment freezing and installation delays that could jeopardize the operation of the Plant, the GAC media exchange process will not occur during periods in which air temperatures drop below twenty-five (25) degrees Fahrenheit, to the extent reasonably and operationally practicable. Where possible and reasonably practical, the exchange operation shall be temporarily postponed and rescheduled to a time when temperature conditions exceed twenty-five (25) degrees Fahrenheit.

**B. CONSIDERATION**

1. In consideration of the services provided by ACS and the provision of GAC to KAWC, KAWC shall compensate ACS as more particularly set forth in this Agreement and in the applicable Task Order.

2. ACS will invoice KAWC for the amount set forth in each Task Order upon completion of the exchange operation, unless otherwise provided in the respective Task Order.

3. ACS will transmit invoices to the "Shared Services Center" of American Water Works Company, Inc., Workbasket Number A12SEC05, and should likewise direct a copy to the attention of the following KAWC representative, unless and until KAWC designates a different individual:

Mitzi Combs  
Production Supervisor  
Richmond Road Treatment Plant  
Kentucky American Water Company  
2300 Richmond Road  
Lexington, Kentucky 40502  
Office: 859-268-6347  
E-mail: mitzi.combs@amwater.com  
Workbasket: A12SEC05

4. KAWC shall remit payment to ACS thirty (30) days after the receipt of ACS' invoice in the Shared Services Center JDE system. If KAWC fails to timely remit payment to ACS, KAWC shall pay interest on all outstanding amounts due at a rate of prime (as published in The Wall Street Journal), plus three percent (3%). Such interest shall be calculated and added to any unpaid amounts on a monthly basis, but shall not be compounded or treated as recomputed principal. Interest shall begin to accrue on the fifteenth (15<sup>th</sup>) day following the due date of the invoice.

**C. PURCHASE OF GAC MEDIA REMAINING IN FILTERS PURSUANT TO ORIGINAL AGREEMENTS**

1. As of the Effective Date of this Agreement, ACS holds all rights, title and interest in and to the GAC media located in the Filters; however, the Parties understand and agree that KAWC will be purchasing the GAC media from ACS, as more particularly set forth below:

(a) KAWC shall purchase the GAC media located in Filters 17-21 pursuant to the terms of this Agreement and Task Orders - Number 1 through 5 entered into by and between the Parties. The transfer of all rights and title to, and interest in, the GAC media located in Filters 17-21 will occur upon reinstallation of the Reactivated GAC in the respective Filters and KAWC making final payment of the consideration as more particularly set forth in Task Orders - Number 1 through 5.

(b) KAWC will purchase the GAC media located in Filters 11-16 and 22-26 following the expiration of Leases 121 and 101, respectively. The purchase of the GAC media located in Filters 11-16 and 22-26 will be subject to the terms of this Agreement and the applicable Task Orders to be entered by and between the Parties, which will, among other things, effectuate the transfer of ownership.

2. The Warranty Period (as defined hereinbelow) on the GAC media located in Filters 17-21 will be as set forth in Task Orders - Numbers 1 through 5. The Warranty Period on the GAC media located in Filters 11-16 and 22-26, will expire as of the date originally set forth in Leases 121 and 101, respectively.

**D. TERM**

1. The term of this Agreement shall commence as of the Effective Date first set forth above ("Commencement Date"), and continue without interruption through such date that the Parties mutually agree to terminate this Agreement, unless earlier terminated as set forth herein ("Expiration Date") (hereinafter, "Term"). In no instance will the Term of this Agreement extend the Warranty Period beyond the term specified in the respective Task Order.

2. At such time as the GAC media located in a Filter has reached the end of its useful life, KAWC shall have the right to do the following, subject to Uncontrollable Circumstances: (a) request that ACS remove the GAC media from the Filter, reactivate the GAC media, and return the GAC media to that Filter for another term, at a cost to be agreed-upon by and between the Parties and

memorialized in a separate Task Order; (b) request that ACS remove the GAC media from the Filter without reactivation, at a cost to be agreed-upon by and between the Parties and memorialized in a separate Task Order, at which time ACS will reassume ownership of and title to the GAC media and KAWC will relinquish any rights, title and interest therein and thereto; (c) retain the GAC media in the Filter without any form of warranty, with no further cost to KAWC other than any monies due and owing that KAWC has not paid as of that date; (d) any combination of the above, as may be practicable; or (e) such other arrangement as agreed upon by and between the Parties. KAWC shall notify ACS of its election of the above options not less than sixty (60) days prior to the requested service.

**E. WARRANTY**

1. ACS warrants that, when used under the conditions that exist at the Plant as of the effective date of a particular Task Order, which are considered "normal" conditions, the Reactivated GAC provided by ACS under this Agreement will perform the function of adsorption of dissolved organics that contribute to T&O control for such period after installation into the respective Filter as is set forth in the respective Task Order (the warranty being referred to herein as the "Warranty" and the specific period of the Warranty being referred to as the "Warranty Period"). For purposes of this Warranty, effective T&O adsorption is defined as the reduction of adsorbable dissolved odors, such that the threshold odor number of the carbon filtered water as measured by the procedure defined in "Standard Methods for the Examination of Water and Wastewater", 20<sup>th</sup> Edition, shall not exceed a level two (2) in the carbon filtered effluent for a duration of four (4) consecutive days while the Plant is in normal operation.

2. The Warranty Period for the Reactivated GAC installed in a Filter will begin once the respective filtering unit is placed in service after backwashing following installation of the Reactivated GAC.

3. ACS' obligation under the Warranty is contingent upon KAWC meeting the following conditions during the entire term of the Warranty Period:

(a) If the concentration of organics in the raw water supply should exceed normal operational levels (e.g., in the case of an accidental industrial discharge, chemical spill or other adversity), KAWC will initiate the feed of powdered activated carbon or may elect a complete bypass of contaminated water during the course of abnormal conditions. If KAWC does not immediately take

emergency measures to prevent the Reactivated GAC from being exposed to excessive levels of organic contaminants, the Warranty for such Filter shall be null and void.

(b) KAWC will continue to practice normal and customary water treatments prior to carbon filtration. These customary treatments include, without limitation, providing requisite disinfection, coagulation, and clarification of the raw water and stabilizing the clarified water to prevent the deposition of calcium carbonate scale on the GAC media.

(c) Average and maximum filtration rates will not exceed 3.0 and 4.0 gallons per minute per square foot, respectively.

(d) KAWC will maintain the GAC media bed depth in each Filter at the Noted Level, with an allowable loss of up to two (2) inches of GAC media bed depth per Filter, per year, due to attrition losses. If losses should exceed two (2) inches of bed depth in a Filter during any one (1) year of operation, KAWC shall immediately advise ACS and request it to replace the excess GAC media loss in that Filter with GAC media equal to that supplied. KAWC shall pay ACS for any such replacement of GAC media at a price agreed upon by the Parties. If the Parties are unable to agree-upon a price for the replacement GAC media, then KAWC has the right to seek an alternate supplier therefor. In such instance, however, the alternate supplier shall provide GAC media that meets the same quality and standards as the Reactivated GAC that ACS placed in the Filter, and the GAC media shall meet ACS' approval, in its reasonable discretion. The failure of the alternate GAC media to meet these standards shall deem the Warranty null and void. Notwithstanding anything set forth herein, if KAWC does not immediately advise ACS of the loss and replace such loss, the Warranty for the Reactivated GAC in such Filter shall be null and void.

(e) KAWC will maintain the Plant's Filters in good operating condition, in accordance with accepted industry practice. If the Reactivated GAC fails to perform due to encrustation by inorganic precipitates, the Warranty will be null and void and KAWC will bear the cost of cleaning, and if necessary, replacing the Reactivated GAC to restore performance, in accordance with procedures provided by ACS.

4. If, during the Warranty Period, the Reactivated GAC fails to perform in accordance with the parameters established in the Warranty and in the respective Task Order, subject to the terms and conditions contained herein and therein, ACS will, at its sole option and cost, either reactivate or replace all or part of the Reactivated GAC to restore its capability.



5. EXCEPT AS SET FORTH IN THIS SECTION E., ACS MAKES NO WARRANTY, EXPRESSED OR IMPLIED, INCLUDING THE WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE, WITH RESPECT TO THE MATERIALS OR SERVICES TO BE PROVIDED BY IT UNDER THIS AGREEMENT. ACS SHALL HAVE NO LIABILITY FOR ANY INDIRECT, INCIDENTAL, OR CONSEQUENTIAL DAMAGES ARISING OUT OF A BREACH OF THIS WARRANTY. KAWC'S SOLE REMEDY FOR ANY BREACH OF THIS WARRANTY SHALL BE TO REQUIRE ACS TO EITHER REACTIVATE OR REPLACE THE REACTIVATED GAC AS PROVIDED ABOVE.

6. During the Warranty Period, ACS will test all Reactivated GAC supplied under this Agreement every six (6) months from samples supplied by KAWC to determine levels of exhaustion, which ACS will do at its sole cost and expense. The testing shall include the following factors: Iodine Number, Apparent Density, Total Ash, Abrasion Number, Effective Size, Uniformity Coefficient, and Screen Analysis. ACS will submit copies of the test results to KAWC's local Production Lead, as well as the Director of Water Quality for KAWC.

7. KAWC is prohibited from removing the Reactivated GAC from a Filter or causing the Reactivated GAC to be removed except for emergency maintenance in accordance with the terms of this Agreement. Removing GAC media from a Filter may nullify the Warranty, in ACS' sole determination.

**F. UNCONTROLLABLE CIRCUMSTANCES**

1. An "Uncontrollable Circumstance" is any act, event, condition or circumstance that (1) is beyond the reasonable control of the Party relying thereon as justification for not performing an obligation of such Party under the Agreement, (2) by itself or in combination with other acts, events, conditions or circumstances adversely affects, interferes with or delays the Party's ability to perform its obligations under the Agreement, expands the scope of the Party's obligations under the Agreement, or increases the Party's cost of performing its obligations under the Agreement, and (3) is not the direct result of the willful or negligent act, intentional misconduct, or breach of the Agreement by the Party claiming the occurrence of an Uncontrollable Circumstance.

2. If an Uncontrollable Circumstance occurs, the affected Party shall be entitled to (1) relief from its performance obligations under the Agreement to the extent the occurrence of the Uncontrollable Circumstance prevents its performance of such obligations, (2) an extension of schedule to perform its obligations under the Agreement to the extent the occurrence of the Uncontrollable Circumstance prevents its ability to perform such obligations in the time specified in the Agreement, and (3) an increase in the fee to be paid under the Agreement to the extent the occurrence of the Uncontrollable Circumstance increases its costs of performance of its obligations under the Agreement. The occurrence of an Uncontrollable Circumstance shall not, however, excuse or delay KAWC's obligation to pay monies previously accrued and owing to ACS under the Agreement, or for ACS to perform any obligation under the Agreement not affected by the occurrence of the Uncontrollable Circumstance.

**G. DEFAULT/TERMINATION**

1. Notwithstanding the terms set forth under Sections B. and C., above, relating KAWC's failure to timely pay ACS' invoices, either Party shall be deemed in default under the Agreement for its failure to perform any material term, covenant, or condition of the Agreement or a respective Task Order, and such failure continues for more than thirty (30) days following the non-defaulting Party ("Non-Defaulting Party") giving written notice to the defaulting Party ("Defaulting Party") outlining the basis for the alleged material breach or default of its obligations under this Agreement; provided, however, that if, and to the extent such default cannot reasonably be cured within the thirty (30) day period, and the Defaulting Party has diligently attempted to cure same and continues to diligently attempt to cure same thereafter, then the cure period provided for herein shall extend up to, but in no case more than, a collective sixty (60) days.

2. The Non-Defaulting Party shall have the right to terminate the Agreement upon notice to the Defaulting Party following conclusion of the cure period(s) set forth in Section G.I., above; provided that, (1) the Defaulting Party has not cured such default within thirty (30) days of notice being given to it, or (2) such breach is capable of being cured or remedied but cannot be cured or remedied within such thirty (30) day period, and the Defaulting Party either fails to commence such cure or remedy as soon as reasonably possible following such thirty (30) day period or fails to cure the default within a collective sixty (60) days.

3. If KAWC defaults under this Agreement as described above, it shall automatically relinquish ownership of and title to the GAC media, which will revert to ACS as if title had never passed to KAWC; however, such relinquishment of title shall be limited to the GAC media provided by ACS pursuant to a particular Task Order if KAWC's default is the subject of, or relates to, only that Task Order.

4. The right to terminate for default shall be in addition to any other remedy available at law for material breach or default.

#### **H. LIABILITY/INDEMNIFICATION**

1. ACS will indemnify, defend and save harmless KAWC against any and all liability, loss, damage, costs or expense that KAWC may incur, suffer or be required to pay as a result of ACS' negligent acts, errors or omissions or failure to perform in accordance with this Agreement, or ACS' violation of any Federal, State or local laws or regulations in its performance of this Agreement; but in either case only to the extent of and in proportion to the degree of fault, failure, or negligence of ACS or any of its officers, directors, employees and agents.

2. KAWC will indemnify, defend and save harmless ACS against any and all liability, loss, damage, costs or expense that ACS may incur, suffer or be required to pay as a result of KAWC's negligent acts, errors or omissions or failure to perform in accordance with this Agreement, or KAWC's violation of any Federal, State or local laws or regulations in its performance of this Agreement; but in either case only to the extent of and in proportion to the degree of fault, failure, or negligence of KAWC or any of its officers, directors, employees and agents. KAWC hereby indemnifies, defends and saves harmless ACS against any and all liability, loss, damage, costs and expense that ACS may incur, suffer or be required to pay as a result of Spent GAC becoming classified as a hazardous material, hazardous waste or hazardous substance, or containing a hazardous material, hazardous waste or hazardous substance, pursuant to applicable environmental laws.

3. In no event shall the Parties be liable to each other, and each Party specifically waives as against the other, any and all claims for consequential, incidental, special or punitive damages resulting in any way from performance or non-performance of this Agreement, whether such damages are characterized as arising under breach of contract or warranty, tort (including negligence), fault, strict liability, indemnity or other theory of legal liability.

**I. DISPUTE RESOLUTION**

1. If there is a dispute between the Parties arising under, or out of, this Agreement that does not involve claims made by or asserted against third parties, the Parties agree to submit such disputes to non-binding mediation, which shall be considered an express condition precedent to any further resolution process. If they are unable to resolve such disputes through mediation, the Parties shall be entitled to submit the dispute to a court of competent jurisdiction in the State of Kentucky. If the Parties mutually agree to do so, they may agree to arbitration in lieu of litigation in the local court system, through a mutually agreed upon dispute resolution agency.

2. If there is a claim or demand made in any proceeding against ACS by any third party, which arises out of or relates to the ACS' duties or obligations under this Agreement, nothing in this Agreement shall be construed to limit, waive or otherwise impair ACS' ability to join KAWC as a party to those proceedings, and to assert claims in the nature of indemnity or contribution for any damages or losses made against ACS in said proceedings.

3. If there is a claim or demand made in any proceeding against KAWC by any third party, which arises out of or relates to ACS' work under this Agreement, nothing in this Agreement shall be construed to limit, waive or otherwise impair KAWC's ability to join ACS and to assert claims in the nature of indemnity or contribution for any damages or losses made against KAWC in said proceedings.

**J. NOTICES**

All notices required under this Agreement shall be given by Certified Mail, Return Receipt Requested and shall be deemed made within three (3) days of being deposited in the U.S. Mail properly addressed, with postage prepaid, as follows:

To ACS: AAET, L.P.  
c/o Carbon Services Group  
1025 Laurel Oak Road  
Voorhees, New Jersey 08043  
Attn: Adam R. McDonough, Vice President, AAET, Inc.

To KAWC: Kentucky-American Water Company  
2300 Richmond Road  
Lexington, Kentucky 40502  
Attn: Keith L. Cartier, Vice-President, Operations

**K. TAXES**

The fees to be paid by KAWC under this Agreement do not include any taxes or other assessments. KAWC agrees to pay all taxes or governmental assessments imposed on the services and materials provided by ACS pursuant to this Agreement and any Task Order.

**L. INSURANCE**

At no expense to KAWC, ACS shall (1) obtain and keep in force during the term of this Agreement, and any renewals or extensions hereof, and (2) require its subcontractors to obtain and keep in force during the terms of their respective contracts, the following minimum insurance limits and coverage. The insurance coverage limits stated below are minimum coverage requirements, not limitations of liability, and shall not be construed in any way as KAWC's acceptance of the responsibility of ACS.

**1. Commercial General Liability**

- (a) \$1,000,000 per occurrence Combined Single Limits
- (b) \$1,000,000 General Aggregate
- (c) \$1,000,000 Products and Completed Operations Aggregate

CGL ISO 1996 or later occurrence form, including Premises and Operations Coverage, Products and Completed Operations, Coverage for Independent Contractors, Personal Injury Coverage and Blanket Contractual Liability, and Contractors Protective Liability if ACS subcontracts all or any portion of the work to another party. Completed Operations shall be maintained for a period of three (3) years following Final Completion for any construction, renovation, repair and or maintenance service.

**2. Workers' Compensation**

- (a) Applicable Federal or State Requirements: Statutory Minimum
- (b) Employer's Liability:
  - Each Accident \$1,000,000
  - Each Employee – Disease \$1,000,000
  - Policy Limit – Disease \$1,000,000
- (c) Other States insurance

The Workers' Compensation policy shall also include U.S. Longshoreman and Harbors Workers' Compensation Act Coverage, if any Work shall be done over or within 100 feet of any body of water, or otherwise at the sole discretion of KAWC. It shall provide maritime (Jones Act) coverage if a boat or vessel of any type is used.

3. Automobile Liability; Including Owned, Hired, Borrowed and Non-Ownership Liability

(a) Bodily Injury and Property Damage: \$1,000,000 each occurrence, Combined Single Limits

4. Umbrella Liability

(a) \$4,000,000 each occurrence and annual aggregate in excess of Employer's Liability,

(b) General Liability and Automotive Liability (no more restrictive than underlying insurance)

5. The minimum liability limits required may be satisfied through the combination of the primary General Liability, Employers' Liability, and Automotive Liability limits with an Umbrella Liability policy (with coverage no more restrictive than the underlying insurance), providing excess limits at least equal to or greater than the combined primary limits.

6. All Commercial General Liability, including completed operations-products liability coverage, and Automotive liability insurance shall designate KAWC, its parent, affiliates and subsidiaries, its directors, officers and employees as an Additional Insured. All such insurance should be primary and non-contributory, and is required to respond and pay prior to any other insurance or self-insurance available to KAWC. In addition to the liability limits available, such insurance will pay on behalf or will indemnify KAWC for defense costs. Any other coverage available to KAWC applies on a contingent and excess basis. Such insurance shall include appropriate clauses pursuant to which the insurance companies shall waive their rights of subrogation against KAWC.

7. ACS and any of its subcontractors shall furnish, prior to the start of work, certificates or adequate proof of the foregoing insurance including, if specifically requested by KAWC, copies of the endorsements and insurance policies naming KAWC as an Additional Insured. Current certificates of insurance shall be provided prior to the commencement of work and shall be maintained until completion of the Agreement. ACS shall notify in writing, at least thirty (30) days

prior to a material change in or cancellation of a policy.

8. Carriers providing coverage will be rated by A.M. Best with at least an A-rating and a financial size category of at least Class VII. Such cancellation or material alteration shall not relieve ACS of its continuing obligation to maintain insurance coverage in accordance with this Agreement. Carriers shall be licensed in the state(s) where the work is being performed.

9. If ACS shall fail to procure and maintain the above insurance, KAWC, upon written notice, may, but shall not be required to, procure and maintain the required coverage at ACS' expense. In the alternative, KAWC may declare a default hereunder and, unless such default is timely cured, terminate this Agreement. Unless and until the default is cured, neither ACS nor its servants, employees or agents will be allowed to enter upon KAWC's premises.

**M. MISCELLANEOUS**

1. This Agreement shall not be assignable by either Party without the prior written consent of the other Party, which consent shall not be unreasonably withheld. Any assignee shall assume all the obligations of this Agreement and the assignor shall not be relieved of its obligations under this Agreement by reason of an assignment.

2. This Agreement ratifies the Original Agreements, incorporates the Original Agreements in their entirety as if set forth at length herein, and constitutes the entire agreement between the Parties with respect to the content hereof. All previous agreements, including, without limitation, the Original Agreements, and all representations related thereto, either written or oral, are hereby annulled and superseded by this Agreement. No modifications to this Agreement shall be binding on either Party unless it shall be in writing and signed by an authorized officer of both Parties.

3. The failure of a Party to insist on strict performance of any or all of the terms of this Agreement, or to exercise any right to remedy under this Agreement, shall not constitute a waiver or relinquishment of any nature regarding such right or remedy or any other right or remedy. Any waiver by either Party of any provision or condition of this Agreement shall not be construed or deemed to be a waiver of any other provision or condition of this Agreement, nor a waiver of a subsequent breach of the same provision or condition unless such waiver be so expressed in writing and signed by the Party to be bound.

4. If any provision contained herein is held to be unenforceable by a court of law or equity, this Agreement shall be construed as if such provisions did not exist and the unenforceability of such provision shall not be held to render any other provision of this Agreement unenforceable.

5. The covenants, warranties, and agreements set forth in Section E. and in the respective Task Orders shall survive termination of this Agreement, as applicable.

6. ACS shall not be liable or responsible for the transportation, handling, treatment, storage, disposal or other activity in connection with GAC media that is or becomes a hazardous material, hazardous waste or hazardous substance.

7. This Agreement shall be governed and construed in accordance with the laws of the State of Kentucky without giving effect to conflict of law principles.

8. The Recitals first set forth above are hereby incorporated into and made part of this Agreement.

[SIGNATURE PAGE TO FOLLOW]



IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by their duly authorized representatives as of the Effective Date.

ACCEPTED AND AGREED:

**Kentucky American  
Water Company**

By: Keith Cartier  
Keith L. Cartier  
Vice-President, Operations

ACCEPTED AND AGREED:

**AAET, L.P.**

By: Adam R. McDonough  
Adam R. McDonough, Vice President  
of AAET, Inc., its General Partner

**EXHIBIT I**

**ORIGINAL AGREEMENTS**

<b>Agreement Name</b>	<b>Type of Agreement</b>	<b>Date of Agreement</b>	<b>Term of Agreement</b>	<b>Filters Included in Agreement</b>
Lease 121	Lease	April 1, 2008	March 31, 2011	Lexington Filters 11-16
Lease 94	Lease	April 8, 2006	April 7, 2009	Lexington Filters 17-21
Lease 101	Lease	March 1, 2007	March 31, 2010	Lexington Filters 22-26

**EXHIBIT II**

**LIST OF FILTERS AT THE PLANT**

<b>Filter Number</b>	<b>Type of Filter</b>	<b>Surface Area</b>	<b>GAC Depth</b>	<b>GAC Volume</b>	<b>Plant Where Located</b>
11	Conventional	340 Sq. Feet	2 Feet	680 Cu. Feet	Lexington
12	Conventional	340 Sq. Feet	2 Feet	680 Cu. Feet	Lexington
13	Conventional	340 Sq. Feet	2 Feet	680 Cu. Feet	Lexington
14	Conventional	340 Sq. Feet	2 Feet	680 Cu. Feet	Lexington
15	Conventional	340 Sq. Feet	2 Feet	680 Cu. Feet	Lexington
16	Conventional	340 Sq. Feet	2 Feet	680 Cu. Feet	Lexington
17	Conventional	340 Sq. Feet	2 Feet	680 Cu. Feet	Lexington
18	Conventional	340 Sq. Feet	2 Feet	680 Cu. Feet	Lexington
19	Conventional	340 Sq. Feet	2 Feet	680 Cu. Feet	Lexington
20	Conventional	340 Sq. Feet	2 Feet	680 Cu. Feet	Lexington
21	Conventional	340 Sq. Feet	2 Feet	680 Cu. Feet	Lexington
22	Conventional	340 Sq. Feet	2 Feet	680 Cu. Feet	Lexington
23	Conventional	340 Sq. Feet	2 Feet	680 Cu. Feet	Lexington
24	Conventional	340 Sq. Feet	2 Feet	680 Cu. Feet	Lexington
25	Conventional	340 Sq. Feet	2 Feet	680 Cu. Feet	Lexington
26	Conventional	340 Sq. Feet	2 Feet	680 Cu. Feet	Lexington

**EXHIBIT III**  
**FORM  
OF  
TASK ORDER**

---

**TASK ORDER FOR GAC REACTIVATION AND SALE**

**TASK ORDER NO.:** \_\_\_\_\_

This Task Order ("Task Order") is made as of this \_\_\_ day of \_\_\_\_\_, 20\_\_ ("Effective Date"), by and between AAET, L.P., a Delaware limited partnership, having its principal office at 1025 Laurel Oak Road, Voorhees, New Jersey 08043 ("ACS") and Kentucky American Water Company, a Kentucky corporation, having its principal office at 2300 Richmond Road, Lexington, Kentucky 40502 ("KAWC"). ACS and KAWC are individually referred to herein as a "Party" and collectively referred to herein as the "Parties".

1. Services:

All services, labor, and terms and conditions of performance that are the subject of this Task Order shall be performed and provided by the Parties in accordance with the provisions of the "Consolidated GAC Reactivation and Sale Agreement" entered into by and between the Parties on May 6, 2009 ("Agreement").

ACS shall perform the following services, which it shall carry out in accordance with the parameters set forth in the Agreement:

---

---

---

---

---

2. Filter:

Plant	Filter Number	Surface Area	GAC Depth	GAC Volume	Anticipated Installation Period

3. Compensation:

In consideration of the services ACS is providing pursuant to the terms of the Agreement and this Task Order, and the provision of the Warranty, KAWC shall compensate ACS as set forth below:

Unit Price Per Cubic Foot	Estimated Project Price*
\$ _____	\$ _____

\*Actual price is based upon the total volume of GAC delivered.

The price set forth herein is guaranteed until \_\_\_\_\_, 200\_\_. The price for any services performed or materials provided by ACS after \_\_\_\_\_, 200\_\_, will be adjusted by ACS in its sole determination based upon current market conditions; which adjustment, ACS will provide to KAWC in writing. If ACS adjusts the price and the adjustment is not acceptable to KAWC, KAWC has the right to cancel this Task Order upon prior written notice to ACS. In such instance, KAWC shall compensate ACS for all work performed up to the date of termination, at the price in effect at the time ACS performed the services.

4. Warranty:

Filter Number	Warranty Period _____ ( ) Months
	Installation Date: _____ Warranty Expiration Date: _____

5. Granular Activated Carbon Properties:

The Reactivated GAC shall not contain soluble inorganic or organic substances in quantities capable of producing deleterious or injurious effects on the health of those consuming the water, shall not impart to the water any contaminant that exceeds the limits as defined by the United States Environmental Protection Agency, Drinking Water Regulations, and shall meet the following specifications:

Iodine number	_____	minimum
Density	_____ - _____	lb./cubic foot
Effective Size	_____ - _____	mm
Uniformity Coefficient	_____	maximum
Moisture	_____	% maximum
Abrasion Number	_____	minimum
Water Soluble Ash	_____	% maximum
Typical Mesh Size	_____ x _____	

6. Any term used in this Task Order that is not defined herein, shall be as it is defined in the Agreement.
7. This Task Order shall be read in conjunction with the Agreement and shall be incorporated therein by reference as if set forth in its entirety. If there are any inconsistencies between this Task Order and the Agreement, this Task Order shall govern.

[SIGNATURE PAGE TO FOLLOW]

IN WITNESS WHEREOF, the Parties have caused this Task Order to be executed by their duly authorized representatives as of the Effective Date.

ACCEPTED AND AGREED:

**Kentucky American  
Water Company**

ACCEPTED AND AGREED:

**AAET, L.P.**

By: \_\_\_\_\_

Keith L. Cartier  
Vice-President, Operations

By: \_\_\_\_\_

Adam R. McDonough, Vice President  
of AAET, Inc., its General Partner

**TASK ORDER FOR GAC REACTIVATION AND SALE**

**TASK ORDER NO.:** Kentucky American Water Company-Task Order 1

This Task Order ("Task Order") is made as of this 6<sup>th</sup> day of May, 2009 ("Effective Date"), by and between AAET, L.P., a Delaware limited partnership, having its principal office at 1025 Laurel Oak Road, Voorhees, New Jersey 08043 ("ACS") and Kentucky American Water Company, a Kentucky corporation, having its principal office at 2300 Richmond Road, Lexington, Kentucky 40502 ("KAWC"). ACS and KAWC are individually referred to herein as a "Party" and collectively referred to herein as the "Parties".

1. Services:

All services, labor, and terms and conditions of performance that are the subject of this Task Order shall be performed and provided by the Parties in accordance with the provisions of the "Consolidated GAC Reactivation and Sale Agreement" entered into by and between the Parties on May 6, 2009 ("Agreement").

ACS shall perform the following services, which it shall carry out in accordance with the parameters set forth in the Agreement: Remove the Spent GAC from the Filter set forth below, reactivate it, and return the Reactivated GAC to the Filter, which ACS shall do in accordance with the terms of the Agreement.

2. Filter:

<b>Plant</b>	<b>Filter Number</b>	<b>Surface Area</b>	<b>GAC Depth</b>	<b>GAC Volume</b>	<b>Anticipated Installation Period</b>
Lexington	17	340 Sq. Feet	2 Feet	680 Cu. Feet	May, 2009



3. Compensation:

In consideration of the services ACS is providing pursuant to the terms of the Agreement and this Task Order, and the provision of the Warranty, KAWC shall compensate ACS as set forth below:

Unit Price Per Cubic Foot	Estimated Project Price*
\$39.36	\$26,764.80

\*Actual price is based upon the total volume of GAC delivered.

The price set forth herein is guaranteed until December 31, 2009. The price for any services performed or materials provided by ACS after December 31, 2009, will be adjusted by ACS in its sole determination based upon current market conditions; which adjustment, ACS will provide to KAWC in writing. If ACS adjusts the price and the adjustment is not acceptable to KAWC, KAWC has the right to cancel this Task Order upon prior written notice to ACS. In such instance, KAWC shall compensate ACS for all work performed up to the date of termination, at the price in effect at the time ACS performed the services.

4. Warranty:

Filter Number	Warranty Period Thirty-Six (36) Months
17	Installation Date: _____ Warranty Expiration Date: _____

5. Granular Activated Carbon Properties:

The Reactivated GAC shall not contain soluble inorganic or organic substances in quantities capable of producing deleterious or injurious effects on the health of those consuming the water, shall not impart to the water any contaminant that exceeds the limits as defined by the United States Environmental Protection Agency, Drinking Water Regulations, and shall meet the following specifications:

Iodine number	800 minimum
Density	28-30 lb./cubic foot
Effective Size	0.8 – 1.0 mm
Uniformity Coefficient	2.1 maximum
Moisture	2% maximum
Abrasion Number	75 minimum
Water Soluble Ash	1% maximum
Typical Mesh Size	8 x 30

6. Any term used in this Task Order that is not defined herein, shall be as it is defined in the Agreement.
7. This Task Order shall be read in conjunction with the Agreement and shall be incorporated therein by reference as if set forth in its entirety. If there are any inconsistencies between this Task Order and the Agreement, this Task Order shall govern.

[SIGNATURE PAGE TO FOLLOW]

IN WITNESS WHEREOF, the Parties have caused this Task Order to be executed by their duly authorized representatives as of the Effective Date.

ACCEPTED AND AGREED:

**Kentucky American  
Water Company**

By: Keith Cartier  
Keith L. Cartier  
Vice-President, Operations

ACCEPTED AND AGREED:

**AAET, L.P.**

By: Adam R. McDonough  
Adam R. McDonough, Vice President  
of AAET, Inc., its General Partner

**TASK ORDER FOR GAC REACTIVATION AND SALE**

**TASK ORDER NO.:** Kentucky American Water Company-Task Order 2

This Task Order ("Task Order") is made as of this 6<sup>th</sup> day of May, 2009 ("Effective Date"), by and between AAET, L.P., a Delaware limited partnership, having its principal office at 1025 Laurel Oak Road, Voorhees, New Jersey 08043 ("ACS") and Kentucky American Water Company, a Kentucky corporation, having its principal office at 2300 Richmond Road, Lexington, Kentucky 40502 ("KAWC"). ACS and KAWC are individually referred to herein as a "Party" and collectively referred to herein as the "Parties".

1. Services:

All services, labor, and terms and conditions of performance that are the subject of this Task Order shall be performed and provided by the Parties in accordance with the provisions of the "Consolidated GAC Reactivation and Sale Agreement" entered into by and between the Parties on May 6, 2009 ("Agreement").

ACS shall perform the following services, which it shall carry out in accordance with the parameters set forth in the Agreement: Remove the Spent GAC from the Filter set forth below, reactivate it, and return the Reactivated GAC to the Filter, which ACS shall do in accordance with the terms of the Agreement.

2. Filter:

<b>Plant</b>	<b>Filter Number</b>	<b>Surface Area</b>	<b>GAC Depth</b>	<b>GAC Volume</b>	<b>Anticipated Installation Period</b>
Lexington	18	340 Sq. Feet	2 Feet	680 Cu. Feet	May, 2009

3. Compensation:

In consideration of the services ACS is providing pursuant to the terms of the Agreement and this Task Order, and the provision of the Warranty, KAWC shall compensate ACS as set forth below:

Unit Price Per Cubic Foot	Estimated Project Price*
\$39.36	\$26,764.80

\*Actual price is based upon the total volume of GAC delivered.

The price set forth herein is guaranteed until December 31, 2009. The price for any services performed or materials provided by ACS after December 31, 2009, will be adjusted by ACS in its sole determination based upon current market conditions; which adjustment, ACS will provide to KAWC in writing. If ACS adjusts the price and the adjustment is not acceptable to KAWC, KAWC has the right to cancel this Task Order upon prior written notice to ACS. In such instance, KAWC shall compensate ACS for all work performed up to the date of termination, at the price in effect at the time ACS performed the services.

4. Warranty:

Filter Number	Warranty Period Thirty-Six (36) Months
18	Installation Date: _____ Warranty Expiration Date: _____

5. Granular Activated Carbon Properties:

The Reactivated GAC shall not contain soluble inorganic or organic substances in quantities capable of producing deleterious or injurious effects on the health of those consuming the water, shall not impart to the water any contaminant that exceeds the limits as defined by the United States Environmental Protection Agency, Drinking Water Regulations, and shall meet the following specifications:

Iodine number	800 minimum
Density	28-30 lb./cubic foot
Effective Size	0.8 – 1.0 mm
Uniformity Coefficient	2.1 maximum
Moisture	2% maximum
Abrasion Number	75 minimum
Water Soluble Ash	1% maximum
Typical Mesh Size	8 x 30

6. Any term used in this Task Order that is not defined herein, shall be as it is defined in the Agreement.
7. This Task Order shall be read in conjunction with the Agreement and shall be incorporated therein by reference as if set forth in its entirety. If there are any inconsistencies between this Task Order and the Agreement, this Task Order shall govern.

[SIGNATURE PAGE TO FOLLOW]

IN WITNESS WHEREOF, the Parties have caused this Task Order to be executed by their duly authorized representatives as of the Effective Date.

ACCEPTED AND AGREED:

**Kentucky American  
Water Company**

ACCEPTED AND AGREED:

**AAET, L.P.**

By: Keith Cartier

Keith L. Cartier  
Vice-President, Operations

By: Adam R. McDonough

Adam R. McDonough, Vice President  
of AAET, Inc., its General Partner

**TASK ORDER FOR GAC REACTIVATION AND SALE**

**TASK ORDER NO.:** Kentucky American Water Company-Task Order 3

This Task Order ("Task Order") is made as of this 6<sup>th</sup> day of May, 2009 ("Effective Date"), by and between AAET, L.P., a Delaware limited partnership, having its principal office at 1025 Laurel Oak Road, Voorhees, New Jersey 08043 ("ACS") and Kentucky American Water Company, a Kentucky corporation, having its principal office at 2300 Richmond Road, Lexington, Kentucky 40502 ("KAWC"). ACS and KAWC are individually referred to herein as a "Party" and collectively referred to herein as the "Parties".

1. Services:

All services, labor, and terms and conditions of performance that are the subject of this Task Order shall be performed and provided by the Parties in accordance with the provisions of the "Consolidated GAC Reactivation and Sale Agreement" entered into by and between the Parties on May 6, 2009 ("Agreement").

ACS shall perform the following services, which it shall carry out in accordance with the parameters set forth in the Agreement: Remove the Spent GAC from the Filter set forth below, reactivate it, and return the Reactivated GAC to the Filter, which ACS shall do in accordance with the terms of the Agreement.

2. Filter:

<b>Plant</b>	<b>Filter Number</b>	<b>Surface Area</b>	<b>GAC Depth</b>	<b>GAC Volume</b>	<b>Anticipated Installation Period</b>
Lexington	19	340 Sq. Feet	2 Feet	680 Cu. Feet	May, 2009



3. Compensation:

In consideration of the services ACS is providing pursuant to the terms of the Agreement and this Task Order, and the provision of the Warranty, KAWC shall compensate ACS as set forth below:

Unit Price Per Cubic Foot	Estimated Project Price*
\$39.36	\$26,764.80

\*Actual price is based upon the total volume of GAC delivered.

The price set forth herein is guaranteed until December 31, 2009. The price for any services performed or materials provided by ACS after December 31, 2009, will be adjusted by ACS in its sole determination based upon current market conditions; which adjustment, ACS will provide to KAWC in writing. If ACS adjusts the price and the adjustment is not acceptable to KAWC, KAWC has the right to cancel this Task Order upon prior written notice to ACS. In such instance, KAWC shall compensate ACS for all work performed up to the date of termination, at the price in effect at the time ACS performed the services.

4. Warranty:

Filter Number	Warranty Period Thirty-Six (36) Months
19	Installation Date: _____ Warranty Expiration Date: _____

5. Granular Activated Carbon Properties:

The Reactivated GAC shall not contain soluble inorganic or organic substances in quantities capable of producing deleterious or injurious effects on the health of those consuming the water, shall not impart to the water any contaminant that exceeds the limits as defined by the United States Environmental Protection Agency, Drinking Water Regulations, and shall meet the following specifications:

Iodine number	800 minimum
Density	28-30 lb./cubic foot
Effective Size	0.8 – 1.0 mm
Uniformity Coefficient	2.1 maximum
Moisture	2% maximum
Abrasion Number	75 minimum
Water Soluble Ash	1% maximum
Typical Mesh Size	8 x 30

6. Any term used in this Task Order that is not defined herein, shall be as it is defined in the Agreement.
7. This Task Order shall be read in conjunction with the Agreement and shall be incorporated therein by reference as if set forth in its entirety. If there are any inconsistencies between this Task Order and the Agreement, this Task Order shall govern.

[SIGNATURE PAGE TO FOLLOW]

IN WITNESS WHEREOF, the Parties have caused this Task Order to be executed by their duly authorized representatives as of the Effective Date.

ACCEPTED AND AGREED:

**Kentucky American  
Water Company**

By: Keith Cartier

Keith L. Cartier  
Vice-President, Operations

ACCEPTED AND AGREED:

**AAET, L.P.**

By: Adam R. McDonough

Adam R. McDonough, Vice President  
of AAET, Inc., its General Partner

**TASK ORDER FOR GAC REACTIVATION AND SALE**

**TASK ORDER NO.:** Kentucky American Water Company-Task Order 4

This Task Order ("Task Order") is made as of this 6<sup>th</sup> day of May, 2009 ("Effective Date"), by and between AAET, L.P., a Delaware limited partnership, having its principal office at 1025 Laurel Oak Road, Voorhees, New Jersey 08043 ("ACS") and Kentucky American Water Company, a Kentucky corporation, having its principal office at 2300 Richmond Road, Lexington, Kentucky 40502 ("KAWC"). ACS and KAWC are individually referred to herein as a "Party" and collectively referred to herein as the "Parties".

1. Services:

All services, labor, and terms and conditions of performance that are the subject of this Task Order shall be performed and provided by the Parties in accordance with the provisions of the "Consolidated GAC Reactivation and Sale Agreement" entered into by and between the Parties on May 6, 2009 ("Agreement").

ACS shall perform the following services, which it shall carry out in accordance with the parameters set forth in the Agreement: Remove the Spent GAC from the Filter set forth below, reactivate it, and return the Reactivated GAC to the Filter, which ACS shall do in accordance with the terms of the Agreement.

2. Filter:

<b>Plant</b>	<b>Filter Number</b>	<b>Surface Area</b>	<b>GAC Depth</b>	<b>GAC Volume</b>	<b>Anticipated Installation Period</b>
Lexington	20	340 Sq. Feet	2 Feet	680 Cu. Feet	May, 2009

3. Compensation:

In consideration of the services ACS is providing pursuant to the terms of the Agreement and this Task Order, and the provision of the Warranty, KAWC shall compensate ACS as set forth below:

Unit Price Per Cubic Foot	Estimated Project Price*
\$39.36	\$26,764.80

\*Actual price is based upon the total volume of GAC delivered.

The price set forth herein is guaranteed until December 31, 2009. The price for any services performed or materials provided by ACS after December 31, 2009, will be adjusted by ACS in its sole determination based upon current market conditions; which adjustment, ACS will provide to KAWC in writing. If ACS adjusts the price and the adjustment is not acceptable to KAWC, KAWC has the right to cancel this Task Order upon prior written notice to ACS. In such instance, KAWC shall compensate ACS for all work performed up to the date of termination, at the price in effect at the time ACS performed the services.

4. Warranty:

Filter Number	Warranty Period Thirty-Six (36) Months
20	Installation Date: _____ Warranty Expiration Date: _____

5. Granular Activated Carbon Properties:

The Reactivated GAC shall not contain soluble inorganic or organic substances in quantities capable of producing deleterious or injurious effects on the health of those consuming the water, shall not impart to the water any contaminant that exceeds the limits as defined by the United States Environmental Protection Agency, Drinking Water Regulations, and shall meet the following specifications:

Iodine number	800 minimum
Density	28-30 lb./cubic foot
Effective Size	0.8 – 1.0 mm
Uniformity Coefficient	2.1 maximum
Moisture	2% maximum
Abrasion Number	75 minimum
Water Soluble Ash	1% maximum
Typical Mesh Size	8 x 30

6. Any term used in this Task Order that is not defined herein, shall be as it is defined in the Agreement.
7. This Task Order shall be read in conjunction with the Agreement and shall be incorporated therein by reference as if set forth in its entirety. If there are any inconsistencies between this Task Order and the Agreement, this Task Order shall govern.

[SIGNATURE PAGE TO FOLLOW]

IN WITNESS WHEREOF, the Parties have caused this Task Order to be executed by their duly authorized representatives as of the Effective Date.

ACCEPTED AND AGREED:

**Kentucky American  
Water Company**

ACCEPTED AND AGREED:

**AAET, L.P.**

By: Keith Carter

Keith L. Cartier  
Vice-President, Operations

By: Adam R. McDonough

Adam R. McDonough, Vice President  
of AAET, Inc., its General Partner

**TASK ORDER FOR GAC REACTIVATION AND SALE**

**TASK ORDER NO.:** Kentucky American Water Company-Task Order 5

This Task Order ("Task Order") is made as of this 6<sup>th</sup> day of May, 2009 ("Effective Date"), by and between AAET, L.P., a Delaware limited partnership, having its principal office at 1025 Laurel Oak Road, Voorhees, New Jersey 08043 ("ACS") and Kentucky American Water Company, a Kentucky corporation, having its principal office at 2300 Richmond Road, Lexington, Kentucky 40502 ("KAWC"). ACS and KAWC are individually referred to herein as a "Party" and collectively referred to herein as the "Parties".

1. Services:

All services, labor, and terms and conditions of performance that are the subject of this Task Order shall be performed and provided by the Parties in accordance with the provisions of the "Consolidated GAC Reactivation and Sale Agreement" entered into by and between the Parties on May 6, 2009 ("Agreement").

ACS shall perform the following services, which it shall carry out in accordance with the parameters set forth in the Agreement: Remove the Spent GAC from the Filter set forth below, reactivate it, and return the Reactivated GAC to the Filter, which ACS shall do in accordance with the terms of the Agreement.

2. Filter:

<b>Plant</b>	<b>Filter Number</b>	<b>Surface Area</b>	<b>GAC Depth</b>	<b>GAC Volume</b>	<b>Anticipated Installation Period</b>
Lexington	21	340 Sq. Feet	2 Feet	680 Cu. Feet	May, 2009



3. Compensation:

In consideration of the services ACS is providing pursuant to the terms of the Agreement and this Task Order, and the provision of the Warranty, KAWC shall compensate ACS as set forth below:

Unit Price Per Cubic Foot	Estimated Project Price*
\$39.36	\$26,764.80

\*Actual price is based upon the total volume of GAC delivered.

The price set forth herein is guaranteed until December 31, 2009. The price for any services performed or materials provided by ACS after December 31, 2009, will be adjusted by ACS in its sole determination based upon current market conditions; which adjustment, ACS will provide to KAWC in writing. If ACS adjusts the price and the adjustment is not acceptable to KAWC, KAWC has the right to cancel this Task Order upon prior written notice to ACS. In such instance, KAWC shall compensate ACS for all work performed up to the date of termination, at the price in effect at the time ACS performed the services.

4. Warranty:

Filter Number	Warranty Period Thirty-Six (36) Months
21	Installation Date: _____ Warranty Expiration Date: _____

5. Granular Activated Carbon Properties:

The Reactivated GAC shall not contain soluble inorganic or organic substances in quantities capable of producing deleterious or injurious effects on the health of those consuming the water, shall not impart to the water any contaminant that exceeds the limits as defined by the United States Environmental Protection Agency, Drinking Water Regulations, and shall meet the following specifications:

Iodine number	800 minimum
Density	28-30 lb./cubic foot
Effective Size	0.8 – 1.0 mm
Uniformity Coefficient	2.1 maximum
Moisture	2% maximum
Abrasion Number	75 minimum
Water Soluble Ash	1% maximum
Typical Mesh Size	8 x 30

6. Any term used in this Task Order that is not defined herein, shall be as it is defined in the Agreement.
7. This Task Order shall be read in conjunction with the Agreement and shall be incorporated therein by reference as if set forth in its entirety. If there are any inconsistencies between this Task Order and the Agreement, this Task Order shall govern.

[SIGNATURE PAGE TO FOLLOW]

**IN WITNESS WHEREOF**, the Parties have caused this Task Order to be executed by their duly authorized representatives as of the Effective Date.

ACCEPTED AND AGREED:

**Kentucky American  
Water Company**

By: Keith Cartier

Keith L. Cartier  
Vice-President, Operations

ACCEPTED AND AGREED:

**AAET, L.P.**

By: Adam R. McDonough

Adam R. McDonough, Vice President  
of AAET, Inc., its General Partner

## LEASE

This Agreement made this 11th day of September, 2009, between KENTUCKY AMERICAN WATER COMPANY, a Kentucky corporation (LESSOR), and AMERICAN WATER WORKS SERVICE COMPANY, INC., a Delaware corporation (LESSEE):

In consideration of the rent and other mutual terms, covenants, agreements and conditions set forth in this Lease, the parties agree that the LESSOR has agreed to let to the LESSEE, and the LESSEE has agreed to lease from the LESSOR, the Premises described in Section 1.

### 1. Premises

a. By this Agreement, LESSOR is leasing to LESSEE, and LESSEE is renting from LESSOR, that certain space located on the third (3rd) floor of the Building, shown on the floor plan attached as Exhibit "A" ("Premises"). The term "Building" shall mean the three story office building located at 2300 Richmond Road, Lexington, Kentucky. The total agreed square footage of the Premises, in rentable square feet which includes LESSEE's proportionate share of the common areas and core space of the Building, is approximately 3,520 square feet. LESSOR expressly reserves the right to change the name of the Building without notice to LESSEE.

b. In addition, LESSOR further grants to LESSEE limited use of conference rooms, restrooms, and similar common areas located in the Building. LESSEE will be responsible to schedule the use of the Conference Rooms via Lotus Notes or the then-current electronic method for doing so. LESSOR also grants LESSEE access to and use of the surrounding grounds and parking areas.

c. LESSEE will be responsible for any and all damage, normal wear and tear excepted, that occurs or results from LESSEE's use or occupancy of any of Building. LESSEE will also be responsible for any special, additional janitorial service required or incurred as a result of LESSEE's use of the Building.

### 2. Term of Lease

The term of this Lease shall be for a period of five (5) years beginning the August 1, 2009. The term shall automatically renew for successive five (5) year periods unless otherwise terminated by either party by giving the other party written notice at least one hundred eighty (180) days prior to the end of the then current period (the original term and all successive terms shall be referred to herein as the "Term").

3. Rent

LESSEE shall pay LESSOR or LESSOR'S agent as rent for the Premises an Annual Rent of \$158,748 to pay by monthly installments equaling \$13,229. This amount is the base rent.

If LESSEE exercises its option to renew this Lease for the renewal term(s), the rent for the renewal term(s) shall be determined by then current market rates for similar commercial property in the area.

This initial Annual Rent is based on the percentage of Building occupied by LESSEE, currently 24%. This calculation will be confirmed annually, and the Annual Rent shall be adjusted if the space requirements of LESSEE increase or decrease from that current percentage.

4. Taxes

It is further agreed between the parties that real estate taxes are included in the rental amount that LESSEE pays.

5. Condition and Upkeep of Premises

LESSEE will examine the condition of the Premises and will acknowledge in writing that it has received the same in good order and repair prior to assuming possession of the Premises. LESSEE further acknowledges that no representations as to the condition and repair thereof have been made by LESSOR, or its agent, prior to or at the execution of this Lease that are not herein expressed. LESSEE will keep, at its own expense, the Premises including all appurtenances, in good repair, replacing all broken glass with glass of the same size and quality as that broken, and will replace all damaged plumbing fixtures with others of equal quality, and will keep the Premises, including adjoining lands, in a clean and healthful condition according to the applicable municipal and/or county ordinances and the direction of the proper public officers during the term of this Lease at LESSEE'S expense. LESSOR will remove all snow and ice from the sidewalk and parking lots of the Premises when necessary and will have the grass mowed when necessary. Upon the termination of this Lease, in any way, LESSEE will yield up the Premises to LESSOR, in good condition and repair, loss by fire and ordinary wear excepted, and will deliver the keys to the Premises at the place of payment of said rent.

6. LESSEE Not to Misuse; Sublet; Assignment

LESSEE will not allow the Premises to be used for any purpose other than an office/service center complex, and will not load floors with machinery or goods beyond the floor load rating prescribed by applicable municipal and/or county ordinances, and will not allow the Premises to be occupied in whole, or in part, by any other person, and will not sublet the same or any part thereof, nor assign this Lease without in each case the written consent of the LESSOR, which will not be unreasonably withheld. LESSEE will not permit any transfer by operation of law of the interest in the Premises acquired through this Lease, and will not permit the Premises to be used for any unlawful purpose, or for any purpose that will injure the reputation of the building or increase the fire hazard of the building, or disturb the neighborhood, and will not permit the same to

remain vacant or unoccupied for more than ten (10) consecutive days. Except as approved by LESSOR, LESSEE will not allow any signs, cards or placards to be posted, or placed on the building.

7. Mechanic's Lien

LESSEE will not permit any mechanic's lien or liens to be placed upon the Premises or any building or improvement thereon during the term hereof, and in case of the filing of any such lien LESSEE will promptly pay same. If default in payment thereof shall continue for thirty (30) days after written notice thereof from LESSOR to the LESSEE, the LESSOR shall have the right and privilege at LESSOR'S option of paying the same or any portion thereof without inquiry as to the validity thereof, and any amounts so paid, including expenses and interest, shall be so much additional indebtedness hereunder due from LESSEE to LESSOR and shall be repaid to LESSOR immediately on rendition of a bill therefore.

8. Indemnity for Accidents

LESSEE covenants and agrees that it will protect and save and keep the LESSOR forever harmless and indemnified against and from any penalty or damages or charges imposed for any violation of any laws or ordinances, whether occasioned by the neglect of LESSEE or those holding under LESSEE, and the LESSEE will at all times protect, indemnify and save and keep harmless the LESSOR against and from any and all loss, cost, damage or expense, arising out of or from any accident or other occurrence on or about the Premises, causing injury to any person or property whomsoever or whatsoever and will protect, indemnify and save and keep harmless the LESSOR against and from any and all claims and against and from any and all loss, cost, damage or expense to the extent arising out of any failure of LESSEE in any respect to comply with and perform all the requirements and provisions hereof and excluding any such loss, cost, damage or expense caused by LESSOR's negligence or intentional misconduct.

9. Non-Liability of LESSOR

a. LESSOR shall not be liable for any damage to, or loss of, property in the Premises belonging to LESSEE, its employees, agents, visitors, licensees or other persons in or about the Premises, or for damage or loss suffered by the business of LESSEE, from any cause whatsoever, including, without limiting the generality thereof, such damage or loss resulting from fire, steam, smoke, electricity, gas, water, rain, ice or snow, which may leak or flow from or into any part of the Premises, or from the breakage, leakage, obstruction or other defects of the pipes, wires, appliances, plumbing, air-conditioning or lighting fixtures of the same, whether the said damage or injury results from conditions arising upon the Premises or upon other portions of the Building of which the Premises are a part, or from other sources unless caused solely by the negligence or willful misconduct of LESSOR. LESSOR shall not be liable in any manner to LESSEE, its agents, employees, invitees or visitors for any injury or damage to LESSEE, LESSEE's agents, employees, invitees or visitors, or their property, caused by the criminal or intentional misconduct, or by any act or neglect of third parties or of LESSEE, LESSEEs agents, employees, invitees or visitors, or of any other LESSEE of the Building.

LESSEE covenants that no claim shall be made against LESSOR by LESSEE, or by any agent or servant of LESSEE, or by others claiming the right to be in the Premises or in the Building through or under LESSEE, for any injury, loss or damage to the Premises or to any person or property occurring upon the Premises from any cause other than the sole negligence or willful misconduct of LESSOR. In no event shall LESSOR be liable to LESSEE for any consequential damages sustained by LESSEE arising out of the loss or damage to any property of LESSEE.

b. LESSEE covenants and agrees to save LESSOR and LESSOR's agent harmless and indemnified, and to defend LESSOR and LESSOR's agent from all loss, damage, liability or expense of any kind including without limitation attorneys' fees and court costs incurred, suffered or claimed by any person whomsoever, or for any damage or injury to any persons or property from any cause whatsoever, by reason of the use or occupancy by LESSEE, its agents, employees, invitees or visitors of the Premises, or of the Building unless and to the extent caused by the negligence or willful misconduct of LESSOR.

10. LESSOR'S Services

LESSOR covenants and agrees that it shall furnish appropriate operations and maintenance (O&M) services, such as: (a) heat and air-conditioning to maintain the Premises at a reasonably comfortable temperature during LESSEE's normal business hours, which LESSOR understands will be all day and night, every day of the year; (b) electricity for lighting purposes and operation of ordinary office equipment and computers, excluding supplemental HVAC and other equipment requiring heavier than normal office use of electricity; (c) elevator service, (d) janitor and cleaning services Monday through Friday of each week, except holidays recognized by the U. S. Government, and (e) lawn services to the grounds, as needed. LESSEE acknowledges and agrees that LESSOR shall not be liable in any way for any damage or inconvenience caused by the cessation or interruption of heating, air-conditioning, electricity, elevator, janitor or cleaning service occasioned by fire, accident, strikes, necessary maintenance, alterations or repairs, or other causes beyond LESSOR's control and LESSEE shall not be entitled to any abatement or reduction of Rent by reason thereof, except if the interruption continues beyond fifteen (15) business days.

LESSOR reserves the right to erect, use, connect to, maintain and repair pipes, ducts conduits, cables, plumbing, vents and wires in, to and through the Premises as and to the extent that LESSOR believes necessary or appropriate for the proper operation and maintenance of the Building and the right at all times to transmit water, heat, air-conditioning and electric current through the pipes, ducts, conduits, cables, plumbing, vents and wires, provided LESSOR shall not unreasonably interfere with LESSEE's operations.

11. LESSEE'S Duties

LESSEE covenants and agrees: (a) not to obstruct or interfere with the rights of other occupants, or injure or annoy them or those having business with them, or conflict with the fire laws or regulations, or with any insurance policy upon the Building or any part of

the Premises, or with any statutes, rules or regulations now existing or subsequently enacted or established by the local, state or federal governments and LESSEE shall be answerable for all nuisances caused or suffered on the Premises, or caused by LESSEE in the Building, or on the approaches to it; (b) not to place a load on any floor exceeding the floor load which such floor was designed to carry in accordance with the plans and specifications of the Building, and not to install, operate or maintain in the Premises any safe or heavy item of equipment except in the manner and location as LESSOR prescribes so as to achieve a proper distribution of weight; (c) not to strip, overload, damage or deface the Premises, hallways, stairways, elevators, parking facilities or other public areas of the Building, or the related fixtures; (d) not to permit any trade or occupation to be carried on or use made of the Premises which is unlawful, noisy, offensive, or injurious to any person or property, or such as to increase the danger of fire or affect or make void or voidable any insurance on the Building, or which may render any increased or extra premium payable for such insurance, or which is contrary to any law or ordinance, rule or regulation from time to time established by any public authority; (e) not to move any furniture or equipment into or out of the Premises except at the times and in the manner as LESSOR may from time to time designate; (f) not to place upon the interior or exterior of the Building, or any window or door of the Premises, any placard, sign, lettering, window covering or drapes, except as first approved in writing by LESSOR; (g) to park vehicles only in the area from time to time designated by LESSOR; (h) to conform to all rules and regulations from time to time established by the appropriate insurance rating organization and to all reasonable rules and regulations from time to time established by LESSOR; and (i) not to conduct or permit in the Premises either the generation, treatment, storage or disposal of any hazardous substances and materials or toxic substances of any kind as described in the Comprehensive Environmental Response, Compensation and Liability Act of 1980, as amended (42 U.S.C. Sections 9601 et seq.), the Resource Conservation and Recovery Act, as amended (42 U.S.C. 6901 et seq.), any regulations adopted under these acts, or any other present or future federal, state, county or local laws or regulations concerning environmental protection, except for typical amounts of these hazardous or toxic substances, the presence or use of which is necessary or convenient for the conduct of LESSEE's particular business within the Premises and is not in violation of applicable environmental laws and regulations, and LESSEE shall prohibit its assignees, sublessees, employees, agents and contractors (collectively, "Permittees") from doing so and LESSEE shall indemnify, defend and hold LESSOR and its agents harmless from all loss, costs, foreseeable and unforeseeable, direct or consequential; damages; liability; fines; prosecutions; judgments; litigation; and expenses, including, clean-up costs, court costs and reasonable attorneys' fees arising out of any violation of the provisions of this Article by LESSEE or its Permittees.

In addition to the base rent set in Paragraph 3 of this Lease, LESSEE shall pay a percentage of the appropriate O&M expenses of the Building, examples of which are specified in Paragraph 10. The percentage is calculated based on the percentage of building occupied by LESSEE, currently 24%. Such calculation will be confirmed annually. LESSOR shall provide bills for those expenses to LESSEE on a monthly basis, and LESSEE shall pay its share with its next succeeding base rental payment.



12. Access to Premises

LESSEE will allow LESSOR free access to the Premises for the purpose of examining or exhibiting them, or to make any needful repairs, or alterations that LESSOR may see fit to make.

13. Holding Over

LESSEE will, at the termination of this Lease by lapse of time or otherwise, yield up immediate possession to LESSOR, and failing to do so, will pay as liquidated damages, for the whole time such possession is withheld, the sum of Four Hundred Fifty and no/100 Dollars (\$450.00) per day. These daily liquidated damages shall escalate proportionately to increases in Annual Base Rent under Section 3 (i.e., a 10% increase in Annual Base Rent, as compared to the initial Annual Base Rent, shall result in a 10% increase in the daily liquidated damages, as compared to the initial \$450.00 per day). The provisions of this clause shall not be held as a waiver by LESSOR of any right of re-entry; nor shall the receipt of the rent or any part thereof, or any other act in apparent affirmation of tenancy, operate as a waiver of the right to forfeit this Lease and the term granted for the period still unexpired, for a breach of any of the covenants of the Lease Agreement.

14. Inflammable or Explosive Materials

LESSEE shall not keep or use any inflammable or explosive liquids or materials on the Premises. LESSEE shall be liable for and shall assume all obligations and costs associated with any environmental or other damages and cleanup or leakage associated with any activity by LESSEE or releases by LESSEE that occur on the Premises during the term of this lease. This liability shall survive the term of this Lease and the parties specifically waive any applicable statute of limitations that might otherwise bar any claim by LESSOR under this paragraph.

15. Re-Entry

If LESSEE is in default in the payment of the rent, in whole or in part, or in any of the covenants to be kept by the LESSEE, it shall be lawful for LESSOR at any time at its election, without notice, to declare the lease term ended, and to re-enter the Premises, in whole or in part, with or without process of law, and to remove LESSEE, or any persons occupying the same, without prejudice to any remedies which might otherwise be used for arrears of rent, and LESSOR shall have at all times the right to distrain for rent due.

16. Confession of Judgment

[INTENTIONALLY OMITTED]

17. Fire and Casualty

In case the Premises shall be rendered untenable by fire, or other casualty, LESSOR may, at its option, terminate this Lease, or repair the Premises within sixty (60) days, and failing so to do, or upon the destruction of the Premises by fire or other casualty, the term created shall terminate.

18. Payment of Fees

LESSEE will pay and discharge all reasonable costs, attorney's fees and expenses that may be incurred by LESSOR in enforcing the covenants and agreements of this Lease, and this Lease and all covenants and agreements contained in it shall be binding upon, apply, and inure to the benefit of the respective heirs, executors, successors, administrators, and assigns of all parties to this Lease.

19. Insurance

a. Public Liability and Property Damage Insurance. LESSEE shall procure a public liability and property damage insurance policy to protect the LESSOR against loss or damage occasioned by any person or corporation, or to any property of any person or corporation, by, through, or under any act, occasioned by the LESSEE, its agents, or employees, or arising out of or in any way pertaining to the operation of the demised Premises. This policy shall contain minimum limits of \$1,000,000 per person and \$2,000,000 combined single limit per occurrence for personal injuries and \$1,000,000 for property damage. In the event that LESSEE shall fail to obtain said policy or shall fail to renew said policy at any time during the term of this Lease, or extension thereof, the LESSOR shall have the right to obtain said policy and pay the premium therefore, and the amount of said premium so paid is declared to be so much additional rent and payable with the installment of rent next due after such payment.

b. Extended Coverage. In the event that the rates on LESSOR'S fire and extended coverage insurance on the building on the Premises are increased by reason of LESSEE'S use and occupancy of the Premises contrary to the use contemplated under this Lease, the LESSEE agrees to pay the additional premiums caused by these increased rates during the term of this Lease and any extensions of it. LESSEE'S failure to pay these additional premiums shall constitute a failure to pay the rent on the Premises.

c. Fire and Casualty Insurance. LESSEE shall maintain fire and casualty insurance in a company or companies approved by LESSOR in an adequate amount to protect the LESSOR and LESSEE, as their interests may appear, and LESSEE, upon request by LESSOR, shall furnish to LESSOR originals or certificates of these policies. The policies shall be noncancelable except upon ten (10) days' notice to LESSOR.

20. Assignment

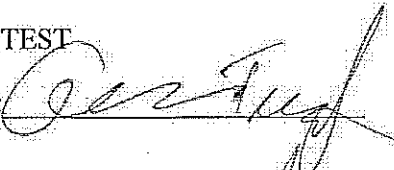
LESSEE may not assign its rights under this Lease without the express written consent of LESSOR. LESSOR may assign its rights under this Lease.


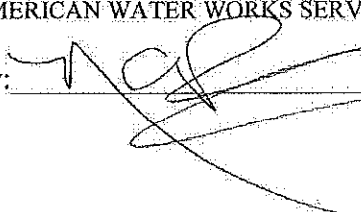
21. General

Where in this instrument masculine pronouns are used, or words indicating the singular number appear, these words shall be considered as if feminine or neuter pronouns or words indicating the plural number had been used, where the context indicates the propriety of such use.

Where in this instrument rights are given to either LESSOR or LESSEE, those rights shall extend to the agents, employees, or representatives of those persons:

IN WITNESS WHEREOF, the parties by their duly authorized officers have executed this instrument this day and year first above written.

ATTEST: (LESSOR)  
KENTUCKY AMERICAN WATER COMPANY  
By:  By: Kevin Cartier

ATTEST: (LESSEE)  
AMERICAN WATER WORKS SERVICE COMPANY, INC.  
By:  By: 

**KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2010-00036  
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

---

**Witness:** Michael Miller

31. a. List and describe each service that each affiliated company renders to Kentucky-American.
- b. For each service listed above, describe the benefit(s), if any, that Kentucky-American derives from the provision of this service from the affiliate.

**Response:**

- a. Please refer to Exhibit 35 KAW\_APP\_EX35\_02610.pdf of the Company's filing for a comprehensive list and detailed description of services rendered to Kentucky-American by the AWWSC and AAET. Also see the testimony of Patrick Baryenbruch and Michael Miller concerning services provided by AWWSC and AWCC.
- b. AWWSC – As described in the testimony of Mr. Baryenbruch and Mr. Miller, the Company receives these services at or below what it could obtain those in the market. AWWSC provides the Company FTEs and expertise on a shared basis in many areas critical to the provision of water service that would not be possible to replicate in the market place or locally. Through AWWSC, KAWC has access to one of the premier water quality labs in the nation on an as needed basis, accounting and tax expertise, national purchasing power, water industry engineering expertise, rate expertise, finance and management expertise and many other disciplines required to provide effective water service. KAWC could not cost effectively replace these services and expertise locally. Because KAWC has these services available on a shared basis through AWWSC, it receives the services and expertise in many cases on a partial FTE basis. To duplicate those costs locally, KAWC would need to attract employees with cross disciplinary skills. Such employees would need to be proficient in both water quality and

design engineering, or in water quality and finance. It is simply impractical that employees with multiple disciplinary skills are available at the local level. Please see the testimony of Mr. Miller and Exhibit MAM-7 which describes the increase in Service Company charges and the net financial benefit from those transitions.

AAET – The carbon leases/purchases from AAET were obtained at or below market costs.

AWCC – See testimony of Mr. Miller for answers to questions 13-15 which describe the benefits of utilizing AWCC to obtain the debt capital for KAWC. Also see Exhibit MAM-4 attached to Mr. Miller's testimony for a recap of the financial savings related to debt obtained from AWCC.

For the electronic version, please refer to [KAW\\_R\\_PSCDR1#31\\_031610.pdf](#).

**KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2010-00036  
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

---

**Witness:** Michael Miller

32. Provide a comprehensive list and detailed description of the services that Kentucky-American has provided to affiliated companies.

**Response:**

The Company provides work space for a number of employees on the payroll of American Water Works Service Company – Eastern Region. Office space and overheads related to the space utilized by these employees were billed to AWWSC per the contract. During the twelve months ending December 2009, KAWC billed AWWSC \$100,240 for utilization of the Kentucky American office space.

For the electronic version, refer to KAW\_R\_PSCDR1#32\_031610.pdf.