

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

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**Witness:** Michael A. Miller/Linda Bridwell

295. Explain how cost of removal relating to replacements is allocated between cost of removal and new additions. Provide copies of actual source documents showing this allocation.

**Response:**

Please see the response to KAW\_R\_AGDR1#297\_042610.pdf.

As further explanation, for contractor jobs, the contractor is asked to provide the cost of removal in the bid documents or subsequent documentation following receipt of the bids. The contractor then invoices for that amount. That portion is charged to the retirement task order. Please refer to the attached examples of a bid, documentation after the bid was received and a proposal received from a contractor.

For jobs performed by Company personnel, actual time for the retirement and the capital additions are separately charged on the timesheet. The labor overheads follow the labor charges. Materials and supplies, paving, etc. are charged directly to either the retirement or capital addition as applicable.

For the electronic version of this response, refer KAW\_R\_AGDR1#295\_042610.pdf.



January 30, 2007

**MR. MICHAEL GALAVOTTI – SENIOR OPERATIONS ENGINEER**  
**KENTUCKY – AMERICAN WATER COMPANY**  
**2300 Richmond Road**  
**Lexington, KY 40502**

**RE: Kentucky American Water Company**  
**Installation of Horizontal Split Case and Vertical Turbine Pumping Equipment**

Dear Mr. Galavotti,

Bowen Engineering appreciates the opportunity in analyzing the cost associated with the replacement of the six (6) intake pumps and two (2) transfer pumps and associated work. Reviewing the project it was determined the first issue was to research the existing painting systems. Combined Services Group, LLC was employed to determine the existing material present and the appropriate method for applying new coating systems.

Reviewing the Certificate of Analysis from Microba Laboratories, Inc., five samples were taken from documented locations. Lead content ranges from <5 mg/kg to 52 mg/kg. The Residential Lead-Based Paint Hazard Reduction Act set a standard of 0.05% by weight. This equates to 500 parts per million (ppm). The Consumer Product Safety Act, 16CFR1303 defines lead containing paint as paint that has a lead content in excess of 0.06% by weight. This equates to 600 ppm of lead when testing is done. The test on this structure as shown in the reports indicates a range of lead from <5 mg/kg (5 ppm) to 52 mg/kg (52 ppm). The lead does not pose any particular hazard to either the environment or to workers.

The paint Scope of Work Item 1 is for the exterior structural support steel, slide and dump trough. The environment is classified as EG4, below average corrosive exposure levels for an industrial plant with normal exposure to midwestern type climatic conditions. The paint condition is classified as SG5. (*This surface requires abrasive blast deteriorated areas, spot prime and clean remainder of surface with compressed air, water, or solvent and topcoat overall.*) It is recommended that a three-coat system, (CS-1) be used with the first coat being a 100% solid penetrating epoxy. It is recommended this structure not be blasted but power washed and hand tool cleaned. This eliminates the overriding concern of protecting the river from blast media and the potential of small amounts of leads.

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The second Scope of Work Item 2 is for the interior of the pump motor enclosure. The environment is classified as EG-2. Mildest of environments with very low levels of detrimental environmental factors with dry climatic conditions. The paint condition is classified as SG1. *(For improved services life or appearance, clean spots thoroughly using compressed air, water or solvent and spot touch-up finish only to match existing.)*. Reviewing the dry film thickness readings taken, the reduced film thickness is less than 10%. There is no evidence of topcoat attack, edge rusting, rusting of planes or severe conditions. It is recommended that a one coat system, (CS-6) be applied to the existing interior using a one part, High Solid Epoxy. The cost to perform this work is not included in the lump sum price. The lump sum price for this work is offered in the Statement of Clarifications, item 2.

Reviewing the overall scope of work and the procedures for replacing the vertical turbine pumps, Bowen has determined a method for removing and replacing the six (6) vertical pumps and has detailed the scope of work as follows with proposed schedule dates:

1. Notification to proceed issued on 2/16/07.
2. Order switch gear for river work 2/17/07 (14 week delivery - May 9, 2007).
3. Order remaining switch gear 2/17/06 (30 week delivery).
4. Install concrete kickers in month of April – (28 day cure of concrete).
5. Start mobilizing river work March 15, 2007.
6. Perform the following work prior to pump arrival.
  - a) Shut off three pumps in one wet well for diver protection.
  - b) Remove sufficient debris and sand from wet well to perform work.
  - c) Install new baffle walls.
  - d) Verify opening size in fiberglass opening on top of cage for new pumps.
  - e) Remove required sections of fiberglass cage to remove fiberglass cone.
  - f) Install new fiberglass cone for all three pumps.
  - g) Reinstall fiberglass cage sections.
  - h) Perform the above for second wet well.
7. Pumps are shipped middle of May (5/15/07).
8. Load three pumps and switch gears on barge 5/21/07.
9. Install I-beams to hang scaffolding off traveling screen tower.
10. Build scaffold under pumps and on outside for paint and bolt removal.
11. Remove & Replace bolts in structure up to elevation 595.92 including the 3/4" x 1'-4" vertical bolts anchoring pump base plates.
12. Run trolley outside building.
13. Disconnect power from trolley.
14. Remove five roof panels over first three pumps.
15. Fabricate angle iron frame with tarp to form a temporary roof in case of rain.
16. Remove trolley from monorail and put in temporary storage.
17. Remove or slide over monorail beam plus two mid support beams for vertical pump removal.

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18. Assemble first pump on barge in complete sections.
  - a) One pump bowl section (7,500 lbs).
  - b) One 82" cone section below using existing pump base.
  - c) Two 10'-0" sections.
  - d) Three 5'-0" sections.
  - e) Paint pumps and columns on barge.
19. Disconnect first electrical motor.
20. Remove electrical motor from pump base.
21. Verify motor coupling flange run out prior to setting in temporary storage.
22. Clean pump base and verify existing levelness of pump base for reinstallation.
23. Inspect and document any shims between motor base and pump base plate.
24. Remove pump and base by taking pump directly out thru roof and set on barge.
25. Remove the 3'-9" pump base plate.
26. Clean and paint existing motor support, pump base plate.
27. Clean and paint structural areas exposed by pump removal.
28. Rig and pick up in one piece the first pump and set in hole.
29. Level pump base to .002" per lineal foot.
30. Install pump discharge coupling (loose).
31. Install thrust shim pack (loose).
32. Install dial indicators on column X & Y direction at discharge location.
33. Tighten coupling and thrust shim pack.
34. Rotate by hand pump shaft.
35. Install Electrical motor.
36. Terminate power feeds.
37. Perform and follow start up procedures for pump start up.
38. Start first pump. June 01, 2007.
39. Turn first pump over to owner.
40. Perform the appropriate items for the next five pumps.
41. Reinstall the monorail support beams and monorail beam.
42. Reinstall the monorail hoist.
43. Repair any buss bars that might get damaged during monorail removal and replacement.
44. Terminate power supply to monorail.
45. Install roof panels over motors – replace with new material any damaged panels.
46. Transport old pumps from barge to flatbed truck for owners storage (2 to 4 pump bowels).
47. Install electrical substation and electrical duct banks and applicable electrical work prior to the arrival of the transfer pumps. Start April 2, 2007, Finish August 1, 2007.
48. Install two new transfer pumps Start August 1, 2007 Finish September 28, 2007.

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The cost to prepare this proposal and provide the attached coating analysis is \$10,050. Bowen Engineering proposes to perform the work as modified in this proposal, Statement of Clarifications as detailed per Kentucky – American Water Company Project Manual, IP12020508, dated October 2006 for the lump sum of **\$2,936,326**. If American Water Company chooses to have Bowen Engineering perform the work as detailed in the Project Manual and as modified in this letter, there will be no cost for the preparation of this proposal.

Cost associated with the removal of electrical conduit and wire, ventilation system, transfer pump and base, removal of six vertical turbine pumps and 40% of the painting cost is **\$493,035**. This cost is included in the above lump sum price.

Please review the Statements of Clarification for further clarifications to this proposal. If we can assist you further in the evaluation of this proposal please contact us.

Respectfully Submitted,  
BOWEN ENGINEERING CORPORATION

Kent Powelson  
Senior Project Engineer

Attachments: Combined Services Group, LLC Coating Analysis  
Statement of Clarifications

cc: Rick Svindland – KAWC  
Jeff Purdue – BEC  
Aaron Purdue - BEC  
Todd Lemean – BEC

File – H/estimating/2007/Kentucky American Water

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**BOWEN ENGINEERING  
STATEMENTS OF CLARIFICATIONS**

**INSTALLATION OF HORIZONTAL SPLIT CASE AND VERTICAL TURBINE  
PUMPING EQUIPMENT**

**for**

**KENTUCKY – AMERICAN WATER COMPANY – LEXINGTON SERVICE  
AREA**

**IP 12020508**

**OCTOBER 2006**

1. New transfer pumps provided by KSB have an offset from the intake to the discharge of 2.36" from the break of the pump case halves to the center line of the discharges. It is assumed the existing pumps have the same offset. The offset of the old pumps is shown on section 1, P5. If the offset is different from the new pumps versus the old pumps and a special transition fitting is required, Bowen will request additional money to fabricate the special fittings. Installations of transition fittings are included in the lump sum price.
2. Removal of pump house siding, painting of structural steel above elevation 595.92 and the replacement of bolts are not included in the proposed lump sum price. Please refer to the fourth paragraph of the proposal for the analysis of the coating system. The lump sum price adder to clean the steel by hand, leave the siding and bolts in place and paint the exposed structural steel (SG-1) with one coat of paint per system per CS-6 is \$26,922.
3. For the lump sum of \$14,160 Bowen will paint the steel as shown in C.S.G Coatings Analysis, Scope of Work 3, per page four (4) of section six. This represents the extra steel not covered under the scope of work.
4. Bolts will be removed and replaced from elevation 595.92 and down. This includes the vertical 3/4" x 1'-4" vertical bolts that hold the pump base to the structural steel. Bolts will be removed from the structure either by acetylene torch or by impact wrench. Bolt and nut contact surfaces will be power brushed, galvanized bolt inserted and the appropriate torque applied. The bolts and nuts will be painted and sealed by applying the 9.5-14 mil Coating System 1.
5. Entering into the wet well of the vertical turbine pumps, each set of pumps (3), must be shut off in order to perform the work in the wet well.
6. Pump manufacturers representative must be present during the removal and installation and start up of the first vertical turbine pump.

7. Electrical power distribution from substation thru MH1 and MH2 is quoted as detailed per drawing E3 dated October 2006. A question concerning the cross sections of the duct banks was raised. To date, Bowen has not received an answer to the question.
8. Due to Bowen Engineering's strong financial condition and performance on previous projects, American Water typically does not require performance and payment bonds from Bowen. Therefore, our pricing does not include the cost of a performance and payment bond. If a bond is required please add \$19,542 to our proposal pricing.
9. Bowen Engineering Corporation will not be responsible for any aspect of equipment design, support or performance other than those items directly related to installation.

Kentucky American Water - Lexington Ky		CONTRACT DURATION, MONTHS...				7.00	Revised: 11/01/2005	MAJOR OVERHD RATE REV.				
Estimator: Kent Powelson		ANTICIP. DURATION, MONTHS...				7.00						
R&R Six Turbine Pumps & Two Average Job =		31% L&E		69% M&S								
This Job =		12% L&E		88% M&S								
DESC	QTY	LABOR	EQUIP	MATL	SUBS	TOTAL	CHECK					
FROM PRICING SHEET		109,163	14,568	1,972,078		2,095,809	2,081,241					
CONTINGENCY		0	0	50,000	0	50,000	50,000					
LABOR SHIFT		0	0	0	0	0	0					
TOT DIR CST ==>		109,163	14,568	2,022,078	0	2,145,809	2,145,809					
ONSITE SUPER		67,842				67,842						
OFFICE SUPER		67,842				67,842	MULTIPLR					
<b>DIVISION 1 TOTALS</b>		7,565		16,587		24,152						
MEDIUM TOOLS			3,940			3,940	V					
SUBSISTNCE, WKS	84			45,761		45,761						
SMALL TOOLS	3.00%			3,275		3,275	CHECK					
FIELD COST ==>		143,248	3,940	65,622	0	212,811	212,811					
BOND COMPAR.	1.245							SAFETY WORKUP:		Safety		
ASSOC DUES				1,392		1,392		# MO =	7	Prof./Hr. =	\$45.99	
BLDRS RISK	1.233			2,726		2,726		VST/MO =	4.00			
RAILROAD INS	0.00			0		0		HR/VST =	8			
OCP INS, RATE =	0.00			0		0		TOT CST =	10,303			
MAINT. BOND	1.00 yrs.			0		0		IN BID =	10,303			
PERF. BOND	1.233			19,304		19,304						
SPARE						0		BOND WRKUP:		100% MAINT BOND		
SAFETY, MO	7.00	10,303		3,000		13,303		2,358,620	OLD	2,908,178	PENALTY	
SALES TAX	0.00%			0		0		2,908,178	FMLA:	2,908	Thousand	
TEMP BARRICADE	0.08%	1,091		1,091		2,181		2,908	2,760	MAINT BOND:		
POLL LIAB.	1.233			808		808	CHECK :					
INDIRECT COST ==>		11,393	0	28,321	0	39,714	39,714	BID:	MLTPL:			
								2,936,326	1,2449		5,262	
SUB-TOTAL ==>		263,805	18,508	2,116,021	0	2,398,334	2,398,334	2,936				
								PERF/PAY BOND				
Add for marketing =	1.30%	1.30%	1.30%	1.30%	1.30%			CALCULATION		/YEAR =	5,262	
OFFICE G & A % =	12.41%	12.41%	4.62%	4.62%	5.54%					10% MAINT. BOND		
OFFICE G & A \$ =	32,741	2,297	97,865	0	132,903					290,818	PENALTY	
TOTAL COST ==>		296,546	20,805	2,213,886	0	2,531,237	2,531,237				MAINT BOND:	
										19,304	/YEAR =	2,617
RISK =	1.73%	5,116	359	38,191	0	43,665					MAINT. BOND	
TOTAL BID @	1.73%	301,662	21,164	2,252,077	0	2,574,903					COVERED FOR THE	
INSERT PROFIT...	16.00%	47,458	3,330	354,301	0	405,089	405,089	CHECK :			FIRST YEAR BY THE	
TOTAL BID @	16.00%	344,004	24,135	2,568,187	0	2,936,326	2,936,326	CHECK :			PERF BOND	
TOTAL CONTRIB. =		673,675										
TOTAL SUPERV. =		135,683	R.O.I Spv =	2.99								
1% PROFIT =		25,312										
TOTAL MARKUP =		36.84%										
TOTAL BID....						2,936,326		2,963,537				
JOB DURATION, WEEKS =		30								TOTAL		
SUPERVISION:	Prepln	Trench Work	Tms. Pmps	River Work	Kicker Work	Cap.Elec.	Closeout	Warranty		WEEKS	AMT.	TOTAL
SUPER	1.0	6.1	7.8	11.6	1.0	2.6	2.0			32.1	2,419	77,528
ASST. SUPER:										0.0	2,075	0
FOREMAN:										0.0	1,965	0
OTHER:										0.0	1,526	0
OTHER:										0.0	1,526	0
Fld. Engr.										0.0	1,766	0
C.M.	0.5		2.0							2.5	2,588	6,469
P.M.:	1.0		6.0							7.0	2,120	14,843
P.E.:	1.0	6.1	7.8				2.0			16.9	1,648	27,797
P.C.	1.0		6.0				1.0			8.0	1,131	9,046
											TOTAL =	135,683
											BOWEN SUPERVISION FORMULA:	95,731
											IN BID:	135,683

DESCRIPTION	QTY	UN	@	MAYL	TOTAL	Cost	Per Unit	LABOR	Trench		Transfer Pumps		River Work		
									PM	JM	416 RT	Hoe Ram	Bhoc	FMN	LAB
Job Duration Calculations															
Total Number of Pipefitter Journeyman Hours															
Number of Pipefitter Journeyman															
Hours per Day Worked															
Days per Week															
Man Hours per Week															
Duration in Months															
List of Subcontractors On Top of Hill															
Capital Electric Quoted Dated (812-985-7700)	1.0	lot	\$991,500	991,500	-	-	-	-	-	-	-	-	-	-	-
Whitehouse Painting (Both on top and Bottom of Hill)	1.0	lot	\$253,644	253,644	-	-	-	-	-	-	-	-	-	-	-
Triangle Insulation (270-443-2424)	1.0	lot	\$23,688	23,688	-	-	-	-	-	-	-	-	-	-	-
<b>EXCAVATION FOR ELECTRICAL TRENCH WORK &amp; MANHOLES</b>															
Layout all Lines with Client and Various Utilities and Mark															
Saw Cut Asphalt Aren	716.0	lf						1,010						16.0	16
Saw Rental United Rental 812-867-0102	1.0	week	390.00	390	-	-	-	1,010						16.0	16
Blade rental	1.0	week	800.00	800	-	-	-								
Pick up and take back	1.0	lot						254						8.0	
Fuel	50.0	gal	3.00	150	-	-	-								
Patch Asphalt	240.0	sf													
Curb to raw water transfer station	356.0	sf													
Curb to MH #2	100.0	sf													
MH#2 (if located in asphalt)	120.0	sf													
MH#2 to Switch Building	816.0	sf													
	90.7	SY													
	110.0	#/sqyd													
	5.0	ton													
Andy at Central Kentucky Asphalt 859-299-0057	1.0	lot	3000.00	3,000	-	-	-							16.0	16
Form and Replace Curb (Crouse Concrete)	1.0	cy	85.00	85	-	-	-	1,534							
<b>TRENCH #1</b>															
Substation to Manhoe #1															
Lineal Feet	188.0	lf													
Depth	3.4	lf													
Width	1.8	lf													
CY of Excavation of Material	42.7	cy													
Material to Haul Awny	49.1	cy													
Concrete Backfill Around HV Conduit width	1.8														





Item Description	Quantity	Unit	Price	Amount	8	6	5	8	8	112	131	0	0	68	96	24	24	24	76	
24" Bolt Nut Gasket Set	1.0		80.00	80.00																
20" Bolt Nut Gasket Set	2.0		60.00	120.00																
16" Bolt nut Gasket Set	1.0		60.00	60.00																
Pipe Material																				
24 x 20 Eccentric Reducer	2.0		1176.00	2,352.00																
20 x 16 Concentric Reducer	2.0		604.00	1,208.00																
<b>PUMP #2</b>																				
Sum of Pump #1				13,492.00						22,668.00	112	131	0	0	68	96	24	24	24	76
<b>REWORK TEE IN CORNER OF BUILDING</b>																				
Equipment Needed																				
Rent A-Frame for 90 removal	1.0	ea	2000.00	2,000.00																
Dolley for transport	1.0	ea	500.00	500.00																
Compressor for bolts (Div 1 tools)	8.0	hrs	110.00	880.00																
Crane Rental																				
Labor to Remove																				
Remove 90 in corner of building																				
30" Base Tee	1.0		3998.00	3,998.00																
30" Blind Flang w/ 6" Flang outlet in center	1.0		1,592.00	1,592.00																
6" NRS gate Valve Flanged	1.0		500.00	500.00																
Vacuum Relief Valve	1.0		1,500.00	1,500.00																
30" Bolt Nut Gasket Set	3.0	ea	212.00	636.00																
Discharge piping	1.0	lot	200.00	200.00																
Misc Freight	1.0	ea	750.00	750.00																
6" bolt nut gasket set	2.0	ea	50.00	100.00																
<b>RIVER WORK</b>																				
<b>Scope of River Work For Subcontractors</b>																				
Aquarius Quotation Dated email-1/29/07	1	lot	5998.78	5998.78																
Whitehouse Painting Quotation Dated	1	See Top of Hill																		
Fiberglass Buffals	4	EA	1737.50	6,950.00																
(Warminster Fiberglass 215-953-1260)																				
Suction Cones	6	ea	590.00	3,540.00																
(Warminster Fiberglass 215-953-1260)																				
Structural Steel Components	1	lot	3807.00	3,807.00																
(Structural Components 765-342-9188)																				
Freight to site for Steel (Taken down with crew)																				
<b>Misc. Material to be provided by Bowen for AQ</b>																				
1" Dia all thread rods x 3'-0" long with nuts	48	ea	14.25	684.00																
Thrust Bolts	48	ea	2.50	120.00																
Fasteners for Roof Structure panels SS	1	lot	1000.00	1,000.00																
Fiberglass Roof Panels (1' brokent - 11 Ea)	11	ea	250.00	2,750.00																
Bent Buss Bar for monorail	1	lot	350.00	350.00																
Shim Plates for six pumps thrust block	6	ea	100.00	600.00																
New gaskets for dresser coupling	12	ea	75.00	900.00																



Items to be Transferred by Barge to Site

Bolts & Nuts	2000	ca
Tool Box W/		
Electric Impact wrench	2	ca
Touch Outfit	1	ca
Retractable	2	ca
Spuds and wrenches	2	ca
Schackles and chokers	1	lot
Welding Lead	400	lf
Stinger	1	ca
Welding hood	1	ca
ground clamp	1	ca
Small Gas Welding Machine	1	ca
Painting equipment	1	lot
High pressure Blaster	1	lot
Paint and thinners	1	lot
Scaffolding material	1	lot
5KV,3 Phase Primary Main Switch	1	ca
Automatic Transfer Switch	1	ca
5KV,3 Phase Primary Main Switch second unit	1	ca
Conduit and wire & required tools	1	lot

SCOPE OF WORK

- 1 Notification to proceed issued by 2/16/07
- 2 Order Switch gear for deliver by 5/28/07
- 3 Pumps to arrive at site on 4/15/07
- 4 Load above material list and tool list on barge
- 5 Off load material and equipment off barge at work site
- 6 Whitehouse (WH) erects scaffolding
- 7 Bowen welds on 4" I-beams for scaffolding
- 8 Aquarius (AQ) runs trolley outside of building enclosure
- 9 Capital Electric (CE) disconnects power feed to trolley
- 10 AQ drills and installs new kicker system (28 day curing period)
  - A) AQ dewaterers first wet well and isolates three pumps (weekend 8hrs Sat. or Sun.)
  - A) AQ removes sand and debris from wetwell to do work
  - B) AQ installs two new buffer walls (if time allows)
  - C) AQ verifies opening size of fiberglass opening on top of cage for new pumps (req'd)
  - D) Remove existing fiberglass cages for access to remove cone
  - E) AQ roughens up concrete area on riverside of pump for new proville (req'd)
  - F) AQ provides and installs Epoxy Bonding Compound to form new slope (req'd)
  - G) AQ installs new suction cone for all three pumps (req'd)
  - H) AQ install fiberglass cages (req'd)
  - I) AQ must schedule another weekend 8 hours Sat or Sun to complete what work did not get done
- 11 AQ runs trolley outside of building
- 12 AQ disconnects the hoist from the beam and puts in temporary storage
- 13 AQ will remove the trolley beam from the building by removing 28 bolts
- 14 Electrification bars will be left on beam during removal
- 15 AQ will remove five roof panels over three pumps
- 16 AQ will fabricate a angle frame with tarps to protect rain from entering building
- 17 AQ will remove one roof beam per side to lift out second and fifth pump
- 18 AQ will remove electrical motor on first pump and set in temporary storage
- 19 AQ will remove old pump in one single lift and set pump on barge
- 20 WH will clean and paint any flanges or steel area made available by removing pump
- 21 AQ will install new pump from the following sections

	A) one bowel section (7500 Lbs)								
	B) One 82" section								
	C) Two 10'-0" sections								
	D) Three 5'-0" sections								
	22 AQ installs existing motor								
	23 CE reterminates power feeds								
	24 AQ follows start up procedures for new pump								
	25 AQ turn pump over to Bowen Engineering for acceptance								
	26 AQ performs same work as detailed per item 19 thru 25 for pump 2 and 3								
	27 AQ will perform the work as detailed per item 10 for pumps 4,5 & 6								
	28 AQ will reinstall the monorail beam and support benns removed								
	29 CE will reterminate the monorail beam								
	30 AQ will replace any bus bars that are damaged while removing and reinstalling monorail								
	31 Bowen will provide the required material to replace any damaged buss bars								
	32 AQ will reinstall fiberglass roof material and make weather tight								
	33 Bowen will supply the roof material if panels are damaged including fasteners								
	34 AQ will load out WH, CE and Bowen equipment onto the barge and transport to _____								
	35 AQ will remove old pumps from barge and set on truck on loading dock								
	36 AQ will off load WH, CE and Bowen's tools from barge onto their company truck								
	37 AQ will acquire all permits required to conduct business on the river								
	<b>Ironworker Work</b>								
40	Move items off Barge and set up								
40	Build Outriggers for Painter and Ironworkers								
40	Scaffolding material and installation by Whitehouse Painting								
40	Replace Bolts								
	Replace Bolts on Structure	183							
	Back Side of Pump Structure	183							
	Front Side of Pump Structure	230							
	Side of Pump Structure	230							
	Middle Steel in Pump Structure	230							
	End side of Pump Structure	63							
	Bottom Steel on Concrete for Kickers	56							
	Side one of Traveling Screen Tower	56							
	Side two of Traveling Screen Tower	48							
	Side Three of Traveling Screen Tower	48							
	Side four of Traveling Screen Tower	64							
	Columns of Traveling Screen Tower	48							
	Structural Steel to Discharge Chute	40							
	Chute	40							
	Tower for Hoist	136							
	Total number of Bolts	1615	ea			1.54		2,487	
		385.0				1.54		593	
	Remove old bolt via touch or impact	4.0	minutes						
	Grind both sides of beam to remove paint	5.0	minutes						
	Ream hole with reamer to clean hole	1.0	minutes						
	Insert bolt and torque with an electric impact	3.0	Minutes						
	<b>BOWEN</b>								
	Drill Holes in Existing Concrete Base								
	Travel Equipment down by Rail and get set up								

16.0

1,010

Item Description	Unit	Quantity	Rate	Amount	Material	Waste	Weld	Other
Dush hammer flat surfaces	sf	43.3		1,010				
1'-0" deep holes drilled 1" dia	holes	32.0		1,010				
4 1/2" deep holes drilled 1" dia	holes	120.0		1,894				
<b>BOWEN</b> Install Rebar (Fabricated price for rebar/metal)	Lbs	510.0	2.00	1,020				
Epoxy for Dowels								
beans	48.0 holes							
Concrete kickers	192.0 holes							
Total number of Holes	240.0 holes							
Holes per double canister	10.0 holes							
Number of epoxy containers	24.0 each	20.00		480				
<b>BOWEN</b> Install Formwork (Forms fabricated in bowen shop)								
SF of form material	121.4 sf							
plywood sheets	5.0 ea	32.00		160				
Make forms in shop	16.0 hrs							8
Shipping to field (with crew truck)								
Travel Equipment down by Rail and get set up								
Drill in Grout holes in flat plates (steel fabricator)	24.0 holes	25.00		600				
Install form work by anchoring down with hiltites								
<b>BOWEN</b> Pour Grout								
Non shrink high early grout	79 cf							
Quicrete 5000 mix from Lowes	117.6 bags	4.81		566				
Gather material together from Judy to go down								
Transport materi down hill								
Set up Mixer and position grout								
Pour grout								
Strip forms off								
Travel up hill with all equipment								
<b>4Q</b> Rework Column bolts								
Replace nuts	24.0 ea							
New nut cost	24.0 ea	1.00		24				
Cut off old nut and chase threads and install new	2.0 hrs							
<b>4Q</b> Rework I2 base plates by install new base plate and epoxy new anchors								
12 places each at 4 bolts per location to be installed	48.0 ea							
Cut old bolts out with torch	20.0 min							
Core drill hole in existing base plates	40.0 min							
Drill Holes 6" deep	40.0 min							
Insert new epoxy anchor and torque	20.0 min							
total minutes per anchor bolt	120.0							
<b>4Q</b> Install Tubular Steel Beams								
Weld out Beams	2.0 ea							

detail b  
section 2A  
section 3  
Total lf to welded 3/8" weld  
Rods

12.0 lf  
86.6 lf  
12.5 lf  
111.1 lf  
100.0 LBS

1.38

4Q Move items back on barge and clean up

Deliver Pumps to Kentucky American Water Somewhere  
AQ will off load pumps onto owners truck  
Put in qualification statement

\*\*\*\*\*HOURLY RATES PER CRAFT\*\*\*\*\*

260	358	112	163	561	649	160	112	96	152
59.63	40.00	84.44	69.73	31.75	31.38	50.00	32.75	31.00	37.49
15503	14320	9457	11367	17,812	20362	8000	3668	2976	5698

L/E CHEC 109,163

LAB/EQ	MTL/SUB	TOTAL
\$109,163	\$1,972,078	\$2,081,241

Column Check:  
1972078  
109163  
2081241

Labor Rates Inputted yes  
Date:

101457.6  
REMOVAL COST \$23,000  
AQUARIUS @ .35 \$209,957  
TRIANGLE \$5,000  
BOWEN PUMPS \$27,059  
Mark.up@.15,11% \$366,474  
\$129,401.9  
\$495,875.8

per mth 4575 2175  
move in out 330 330  
tax 275 -131  
fuel 2595 2595  
total cost / mth 7775 5231  
cost/hr 45 30  
Operator 40 40  
cost per hour 84 70

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

---

**Witness:** Michael A. Miller

296. Does KAWC agree that, in the case of a replacement, KAWC has control over how much of the cost of the replacement is assigned to the retirement as cost of removal, and how much is capitalized to plant-in-service? If not, explain fully why not. Please explain the answer fully.

**Response:**

No. KAWC maintains its books and records in compliance with U.S. GAAP and by the procedure for cost of removal and replacement costs provided in the response to AGDR1#297 and as described in the response to AGDR1#295.

For the electronic version of this response, refer to KAW\_R\_AGDR1#296\_042610.pdf.

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

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**Witness:**      **Michael A. Miller**

297. Please provide all manuals, guidelines, memoranda or other documentation that deals with the Company's policies on the assignment of capital costs and net salvage with regard to the replacement of retired plant. Also, please provide a sample workorder for a replacement project, showing these cost assignments.

**Response:**

See the response to KAW\_R\_AGDR1#12\_042610.pdf for the accounting policies (See Retirement of Capital Assets Policy). Also please see the attached documents which outline accounting guidelines regarding the assignment of capital costs and net salvage regarding replacement of retired plant, and an example of cost assignments for an asset retirement.

For the electronic version, refer to KAW\_R\_AGDR1#297\_042610.pdf.

**American Water  
Accounting  
Policies**

10/13/2009 12:04 PM

Subject: 2.01 Property, Plant, and Equipment (Additions, Retirements)  
Category: 2. Assets

Owner:  
Robert D  
Sievers/ADMIN/CORP/AWWSC

PROPERTY, PLANT, AND EQUIPMENT

Accurate records will be maintained of the cost and accumulated depreciation of property, plant, and equipment. Control will be maintained over capital assets and their related records to ensure that all recorded assets exist and are in use for operations. Disposal of capital assets will occur only after proper authorization has been given, to preserve the accuracy of the records, and to ensure that assets are safeguarded.

Continuing property records (CPR) are to be maintained. The CPR ledgers are to be documented with a degree of detail that enables the individual continuing property items to be identified and physically located.

ADDITIONS:

All additions to property, plant, and equipment will be properly authorized. This includes the proper approval of costs that are greater than the original estimate for a task order. This approval shall be by the Vice President of Operations and the Region President. Additions to utility plant and replacements of retirement units of property are capitalized. Costs include material, direct labor and such indirect items as engineering and supervision, payroll taxes and benefits, transportation and an allowance for funds used during construction. The costs incurred to acquire and internally develop computer software for internal use are capitalized as a unit of property.

- A capitalized fixed asset is property such as land, buildings and equipment with a cost equal to or greater than \$1,500.
- The capitalized fixed asset is expected to have a useful life greater than 1 year.
- The capitalized fixed asset must be trackable. If the asset cannot be tracked and removed from the books when it's no longer in service then it does not meet the criteria for a fixed asset.

Additionally:

- Certain equipment will last longer than 1 year and are trackable, but do not meet the cost criteria. Examples of such items include, Fax machines, PC's, and jackhammers. These items can be grouped under one task/asset for each year.

- Other equipment may be part of an asset if purchased as part of a larger unit of property. However if the item is purchased separately it is not capitalized. Items of this nature include, Modems, keyboards, and truck engines. These purchases are generally purchased to maintain the usefulness of a larger unit of equipment and therefore are not capitalized.
- Along with the item above, upgrades or renovations to existing equipment must serve to extend the life of the asset or enhance its functionality.

Charges that are not directly attributable to specific projects and orders will be allocated as follows:

- Charges related to routine investment items:  
Investment items are charged by local operations and construction departments. These charges can be allocated based on current month charges to the district's routine investment items (A-H).  
The routine allocations will zero out the deferred account monthly.
- Charges related to investment projects:  
Investment projects are generally charged by engineers. In the beginning of the year, each subsidiary will advise shared services of projects they want to charge indirectly. The subsidiary will provide estimated labor and expenses for each project so that shared services can develop a standard allocation rate by state. Charges in the deferred account will be allocated monthly based on actual current month charges. The investment project deferred account will be reviewed periodically and the allocation rate will be adjusted in order to zero out the account by year-end.

#### RETIREMENTS

The cost of property units retired in the ordinary course of business plus removal cost (less salvage) is charged to accumulated depreciation.

Acceptable methods to price retirements (i.e. original cost) are as follows:

##### Blankets

- Meters, services, meter installations, mains including valves and hydrants including valves, use CPR records to obtain unit price based on vintage year and size.

##### Non-blankets/specific assets

- Use CPR records when sufficient information available
- If sufficient detail is not available, use Handy Whitman index to trend back from cost of installing item today.



**American Water  
Accounting  
Policies**

11/07/2005 03:04 PM

Subject: 2.30 Removal and Replacement Costs For Regulated Water  
Companies  
Category: 2. Assets  
Owner: Robert D  
Sievers/ADMIN/CORP/AWWSC

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**Removal and Replacement Costs  
For Regulated Water Companies**

**Background:**

American Water Policy requires the application of a consistent accounting approach to the allocation of expenditures related to the retirement, removal and replacement of company assets. The expenditures incurred to replace an asset can relate both to the installation of a replacement asset and the removal of an existing asset. In addition, assets that are no longer needed and no longer providing useful utility service should be retired and there may be costs associated with removing the asset from service that must be properly accounted for.

**Definitions:**

Costs to Remove (CTR) are the expenditures incurred to remove a retired asset whether by demolishing, dismantling, abandoning, selling, or some other means. These costs include: labor (contract and company), materials (caps for abandoned mains, well, pipe, or casing sealing materials such as grout, sand, gravel, etc.), professional services, excavation, hauling, paving, demolition or dismantling, permitting and other related costs.

**Purpose:**

To provide guidelines for determining the proper allocation of expenditures between CTR and Replacement Cost (Investment)

**Procedure:**

For any project that either replaces or retires Utility Plant, expenditures must be identified as either an Investment Cost or CTR.

- Investment expenditures represent the cost of installing new Utility Plant assets and generally include items of the following nature:
  - o Materials and purchases - The new asset and accessories to make the asset functional.
  - o Installation - The cost of installing the new asset including all labor, equipment and contract services.
  - o Permits – Required for the installation and construction of the new asset.
  - o Other - AFUDC, overhead(s), engineering, inspection and project support and administration costs.
- CTR expenditures represent the cost of removing the retired asset from service and include the following:
  - o Labor - The cost to fully retire the asset including costs to disconnect, dismantle, remove, demolish and dispose the old asset, or the costs including capping a main and killing services to prepare the asset for its final disposition if the old asset is abandoned in place.
  - o Excavation - The cost of permits for road openings and trenching. If the

excavation was for a shared activity associated with the new asset and cost of removal, the excavation should be capitalized. If the excavation was for removal/retirement activities only, then excavation should be included in the CTR costs.

- o Disposal - Cost to properly dispose of or discard the old asset including hauling, and fees. This should be offset by any salvage proceeds received.
- o Paving - Unless repaving was specifically associated with a removal cost, it should be included in the cost of the new asset.
- o Environmental, Health & Safety related remediation of materials handled or removed in the course of retiring the asset (examples: contaminated soils surrounding a buried asset being removed, insulation or building materials containing asbestos, etc.)
- o The related CTR must be charged to a retirement task order and RWIP (Account 185xxx) while charging the remaining expenditures to the Investment (Account 105xxx). o

To ensure the CTR and replacement cost are applied consistently the following methods will be utilized:

- a) Provide the CTR guidelines or unit costs to all contractors and include in bid requirements that American Water contractors identify removal and installation costs separately on invoices.
- b) Allocate company labor to Investment and CTR for self performed Mass Property items (e.g., Mains, Services, Meters and Hydrants) based upon representative time-motion data from internal studies or contractor bids for similar work.
- c) The Net % of Removal Cost and Salvage obtained from the Company's latest depreciation study may be used in cases where it is not practical to determine CTR. The attached table identifies the percentages by Utility Plant Account. (Note - Cannot use the standard rate for large projects. In the case of large projects actual CTR must be used.)
- d) In unique or special circumstances local customs may prevail provided this is explained on the invoice.
- e) The SSC-Fixed Asset department will monitor, via random sample in each company, the removal costs to ensure compliance for invoices providing the detail of installation versus removal, and the use of the Net % or CTR and Salvage.
- f) If actual experience is +/- 5% of the rate used in the latest depreciation study, Operating Company Management will need to explain.

#### Examples of CTR Estimating and Accounting:

Plant (Pumps, Tanks, Treatment Unit Processes, Structures or parts thereof, Boosters, Process Piping & Valves, Electrical/I&C Equipment, Filter Media, etc)- Replacement of any of these items results in CTR that must be provided in the detail in the Contractor's bid and on invoices from the contractor.

#### Main Replacement-

- Existing pipe is abandoned in place - the only costs of removal are capping the main and killing services.
- Existing pipe is removed and there is no replacement - Trenching, labor to

remove, killing services, paving, permits, hauling, traffic control

- Costs are reflected on Contractors bids and invoices.
- Self-performed work is allocated between Investment and CTR.

Meters - A portion of the labor cost to replace a meter is spent removing the old meter and is treated as a removal cost. Meter salvage costs should be included as an offsetting cost.

Services and Hydrants - Labor, excavation, paving and permits are properly includable as CTR.

Kentucky-American Water Co  
Example of Retirement Work Order

Work Order # 50041523  
Description RET 16" DI UK Cupp Bldg Press  
Description RET 55'-16" MAIN, 1996

Description of Journal Entry	Description of Charge	Amount
Permits Debit to RWIP 185125	JE 36 12/15/04 20041216	\$ 28.49
Labor Debit to RWIP 185200	T2 14224 12/05/04 Payroll Labor Dist	\$ 116.16
Labor Debit to RWIP 185200	T2 14224 12/05/04 Payroll Labor Dist	\$ 116.16
Labor Debit to RWIP 185200	T2 14224 12/05/04 Payroll Labor Dist	\$ 110.82
Labor Debit to RWIP 185200	T2 14224 12/05/04 Payroll Labor Dist	\$ 110.82
Labor Debit to RWIP 185200	T2 14224 12/05/04 Payroll Labor Dist	\$ 101.59
Labor Debit to RWIP 185200	T2 14224 12/05/04 Payroll Labor Dist	\$ 96.20
Labor Overhead Debit to RWIP 185250	T3 14225 12/05/04 Mattingly, Richard	\$ 26.18
Labor Overhead Debit to RWIP 185250	T3 14225 12/05/04 Smith, James R.	\$ 16.96
Labor Overhead Debit to RWIP 185250	T3 14225 12/05/04 Poindexter, David	\$ 22.31
Labor Overhead Debit to RWIP 185250	T3 14225 12/05/04 Samuels, Robert L.	\$ 20.15
Labor Overhead Debit to RWIP 185250	T3 14225 12/05/04 Alexander, Darrell	\$ 24.45
Labor Overhead Debit to RWIP 185250	T3 14225 12/05/04 Pate, Dwayne E.	\$ 22.31
Labor Overhead Debit to RWIP 185250	T3 14225 12/05/04 Mattingly, Richard	\$ 8.77
Labor Overhead Debit to RWIP 185250	T3 14225 12/05/04 Smith, James R.	\$ 8.80
Labor Overhead Debit to RWIP 185250	T3 14225 12/05/04 Poindexter, David	\$ 8.39
Labor Overhead Debit to RWIP 185250	T3 14225 12/05/04 Samuels, Robert L.	\$ 8.35
Labor Overhead Debit to RWIP 185250	T3 14225 12/05/04 Alexander, Darrell	\$ 7.70
Labor Overhead Debit to RWIP 185250	T3 14225 12/05/04 Pate, Dwayne E.	\$ 8.57
Transfer of Removal Costs Credit to RWIP A/C 185999	F7 30182556 01/10/05 FASTR - FINANCIAL	\$ 863.18
Record Removal Costs to Regulatory Liability A/C 256250		\$ 863.18

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

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**Witness:** Michael A. Miller/Linda Bridwell/Lance Williams

298. Identify and explain the Company's expectations with respect to future removal requirements and markets for retired equipment and materials. Please provide the basis for these expectations.

**Response:**

The Company has performed no studies or analysis on this subject. There are no unusual or extraordinary retirements expected in the five year planning horizon. There is no ready market for the company's retired equipment or materials other than the scrap market, except for vehicles which are normally traded in on the replacement vehicle. The basis for these expectations is historical experience and review of the Company's Capital Spending Plan.

For the electronic version, refer to KAW\_R\_AGDR1#298\_042610.pdf.

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

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**Witness: Lance Williams**

299. Please provide the Company's construction and capital budgets for the years 2009-2011 inclusive. Please identify all retirements, replacements, new additions and cost of removal reflected in these budgets. Please provide by account where available and explain how the cost estimates are derived for these items.

**Response:**

See attached capital budgets for 2009, 2010, and 2011 which detail additions, replacements, and retirements with the appropriate accounts. The information for 2010/2011 UPIS additions and retirements have been previously supplied, refer to KAW\_R\_AGDR1#1\_042610, file name Constru-10.xls, tab SCEP 10-11, tab IP's and tab Retirements. The cost of removal calculation used in the filing can be found at KAW\_R\_AGDR1#1\_042610, file name K\_RB10.xls, tab WPS RB.

Cost estimates for recurring budget lines are based on historical amounts increased for inflation each year. These estimates are modified for any known change in the plan period (i.e. the number of meters to be replaced in any given year based on the Commission's meter change guidelines).

Cost estimates for investment projects are developed by the project manager based on a preliminary planning estimate. In the year prior to project initiation, a Project Needs Identification is created with a more detailed estimate developed by the project manager and reviewed by the Regional Director of Engineering. Cost estimates are reviewed based on the bid documents or if at any time the scope changes. The capital budget is reviewed and reforecasted quarterly based on known changes to the project expenditures.

For the electronic version of this response, refer to KAW\_R\_AGDR1#299\_042610.pdf.

Kentucky American Water Strategic Capital Expenditure Plan CASE 2010 000		2009												Total	
Business Unit	Project Title	Account	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 9	Period 10	Period 11	Period 12	Total
Kentucky	Projects	Total	2 1 2	2 0 2	2 2 2	2 0 2	2 0 2	2 0 2	2 0 2	2 0 2	2 0 2	2 0 2	2 0 2	2 0 2	2 0 2
Kentucky	Mains - Fire Service	1001	201 0	1 0 2	1 1 1	1 0 2	1 2 1 0	102 0	22 1 0	20 0 0	1 10	20 2	20 1	0 0 0	0 0 0
Kentucky	Mains - Ne	331001	15,680	10,640	18,480	56,000	11,760	26,320	28,000	72,240	12,880	43,120	46,480	218,400	560,000
Kentucky	Mains - Replaced Restored	331001		32,748	228	18,668	37,953	253,296	46,429	194,453	83,690	65,848	26,643	245,345	1,005,300
Kentucky	Mains - Inscheduled	331001		7,799	54	4,445	9,038	60,319	11,056	46,307	19,930	15,681	6,345	58,426	239,400
Kentucky	Mains - Relocated	331001		32,748	228	18,668	37,953	253,296	46,429	194,453	83,690	65,848	26,643	245,345	1,005,300
Kentucky	Hydrants, valves, and Manholes -	335000	6,768	22,670	13,948	8,527	27,654	27,274	11,744	9,370	14,532	13,802	12,846	22,865	192,000
Kentucky	Hydrants, valves, and Manholes -	335000		7,500	1,650	150	13,050	34,200	8,650	27,000	48,900	9,000	9,000	150,000	150,000
Kentucky	Services and Laterals - Ne	333000	20,100	49,637	75,174	18,585	87,244	103,522	54,327	97,550	158,712	74,909	80,204	160,035	980,000
Kentucky	Services and Laterals - Replaced	333000	67,159	71,310	9,671	60,707	87,952	151,829	110,945	109,706	169,199	119,374	120,348	321,799	1,400,000
Kentucky	Meters - Ne	334110	79,674	135,653	78,409	48,912	55,008	72,107	107,873	114,283	121,413	152,648	35,532	213,535	1,215,048
Kentucky	Meters - Replaced	334110	65,251	85,213	97,288	21,127	188,853	227,028	144,024	144,024	155,194	254,403	322,186	439,434	2,000,000
Kentucky	TS Equipment and Systems	340	906	906	4,209	4,986	18,116	4,947	12,543		287	1,133	9,935	44,940	102,000
Kentucky	SCADA Equipment and Systems	346100			3,300			3,300			9,657	64,836		15,507	90,000
Kentucky	Security Equipment and Systems	340600	55,839	21,530	101,461	2,492	109	9,622	433	25,099	19,306	36,000	23,705	304,403	600,000
Kentucky	Offices and Operations Centers	Total		2,500			1,000	6,500		29,500	56,000	4,500	109,000	291,000	500,000
Kentucky	Offices and Operations Centers	341100		2,500			1,000	6,500		29,500	56,000	4,500	109,000	291,000	500,000
Kentucky	Hwy Duty Trucks	341200													
Kentucky	Autos - Cars	341300													
Kentucky	Tools and Equipment	343000		30,573		25,595	27,165	30,799	13,875	9,936	21,867	5,344	6,686	85,361	257,200
Kentucky	Process Plant facilities and Equip	320100	30,756	46,022	12,817	12,817	48,932	62,331	34,265	101,320	56,240	80,082	72,462	274,773	600,000
Kentucky	Capitalized Tank Rehabilitation P	330100		2,550	14,850	3,450	5,700	6,750	4,350	16,500	34,650		21,600	39,600	150,000
Kentucky	Engineering Studies	Total	122	2,550	14,850	3,450	5,700	6,750	4,350	16,500	34,650	2	21,600	39,600	150,000
Kentucky	Total Recurring Projects	Total	122	2,550	14,850	3,450	5,700	6,750	4,350	16,500	34,650	2	21,600	39,600	150,000

Kentucky American Water Strategic Capital Expenditure Plan  
CASE 2010 000 Retirement from CPR

business unit Kentucky  
description KY 2009-2011 SCEP  
Retirements

business unit	business unit No.	Project Title	Account	2009	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 9	Period 10	Period 11	Period 12	Total
Kentucky		<b>Projects</b>	<b>Total</b>														
Kentucky		Projects Funded by Others(Contrib Adv Refunds)															
Kentucky	A	Hydrants - Fire Service	331001														
Kentucky	B	Mains - Replaced - Restored	331001			6,550	46	3,734	7,591	50,659	9,286	38,891	16,738	13,170	5,329	49,069	201,060
Kentucky	C	Mains - Rescheduled	331001	0	0	1,560	11	869	1,808	12,064	2,211	9,261	3,986	3,136	1,269	11,685	47,880
Kentucky	D	Mains - Relocated	331001	0	0	6,550	46	3,734	7,591	50,659	9,286	38,891	16,738	13,170	5,329	49,069	201,060
Kentucky	E	Hydrants - valves and Manholes - Replaced	335000														
Kentucky	G	Hydrants - valves and Manholes - Replaced	335000	0	0	1,500	330	30	2,610	6,840	1,710	5,400	9,780	0	1,800	0	30,000
Kentucky	H	Services and Laterals - Replaced	333000														
Kentucky		Services and Laterals - Replaced	333000	13,432		14,262	1,934	12,141	17,590	30,366	22,189	21,941	33,840	23,875	24,070	64,360	280,000
Kentucky		Meters - Replaced	334110														
Kentucky	J	Meters - Replaced	334110	4,894		6,391	7,297	1,584	14,164	17,027	0	10,802	11,640	19,080	24,164	32,958	150,000
Kentucky	K	TS Equipment and Systems	340	0	0	679	3,157	3,739	13,587	3,710	9,407	0	215	850	7,451	33,705	76,500
Kentucky	L	SCADA Equipment and Systems	346100	0	0	0	0	0	4,829	0	0	0	4,829	32,418	0	7,754	45,000
Kentucky	M	Security Equipment and Systems		0	0	0	825	0	0	825	0	0	850	0	0	0	2,500
Kentucky	N	Offices and Operations Centers	340600														
Kentucky	O	Offices and Operations Centers	340600	0	0	500	0	0	200	1,300	0	5,900	11,200	900	21,800	58,200	100,000
Kentucky		Light Duty Trucks	341100														
Kentucky		Light Duty Trucks	341200														
Kentucky		Autos - Cars	341300														
Kentucky	P	Tools and Equipment	343000	0	0	3,057	0	2,559	2,716	3,080	1,387	994	2,187	534	669	8,538	25,720
Kentucky	R	Process Plant facilities and Equipment	320100	3,076	0	4,802	0	1,282	4,883	6,233	3,426	10,132	3,624	8,008	7,246	27,477	80,000
Kentucky	S	Capitalized Tank Rehabilitation Painting	330100	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Kentucky		Engineering Studies		0	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>Total Recurring Projects</b>		<b>21,011</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>1</b>



Business Unit	Project Title	Account	2009	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 9	Period 10	Period 11	Period 12	Total
Kentucky	INVESTMENT PROJECTS															
Kentucky	Source of Supply Project Dev	300000	5,826	5,826	5,826	5,826	5,826	5,826	5,826	5,826	5,826	5,826	4,221	4,221	28,096	88,972
Kentucky	Ne. WTP On Pool 3 o Kentucky		4,500,000	4,980,000	4,980,000	5,037,143	5,089,143	5,397,144	5,063,000	4,971,000	5,149,000	5,012,000	4,966,360	4,935,000	4,887,000	59,986,790
	WT Land	303400														
	Pumping Land															
	SSL Land	303200														
	TD Land	303500	150,000	150,000	150,000	150,000	50,000	30,000	25,000	25,000	24,511					604,511
	TD Mains 18 in and Greater	331400	2,200,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,000,000	2,500,000	2,500,000	2,500,000	2,750,000	2,202,548	29,152,548
	Supply Mains	309000	50,000	50,000	50,000	50,000	50,000	5,000	100,000	100,000	100,000	100,000	100,000	100,000	58,989	3,396,989
	Pump Equip Electric	311200	100,000	200,000	200,000	200,000	200,000	500,000	500,000	500,000	100,000	100,000	366,360	135,000	175,418	876,778
	Lake River and Other Intakes	306600	300,000	300,000	300,000	300,000	500,000	500,000	500,000	500,000	400,000	400,000	500,000	400,000	554,588	5,154,588
	WT Equip Non-Media	320100	300,000	500,000	500,000	500,000	500,000	500,000	500,000	300,000	500,000	700,000	500,000	500,000	440,987	5,940,987
	Struct mpr/SS	304100	1,400,000	1,280,000	1,280,000	1,337,143	1,289,143	1,362,144	438,000	500,000	500,000	300,000	250,000	250,000	48,820	1,998,820
	Struct mpr/P	304200														
	Dist Reservoirs	330000														
	Power Generation Equip	310000														
	Power Generation Equip		1,500	100,000	100,000	125,000	175,000	275,000	275,000	350,000	350,000	275,000	225,000	200,000	118,576	2,470,076
	North Broadway Main Replacement															
	Install 34,000 o 16 along Carrick Pike	331400														
	Install 22,700 o 12 in Totds and Cleveland Rd	331400														
	South Limestone Replacement	331400														
	S 25 Relocation	331400														
	Leesbo n Road	331400														
	KRS Ra Water Transfer	311200														
	KRS Ra Water Access	304200														
	Lexington Operations Center	304700														
	Onton-Post Acquisition Phase 2															
	Onton-Post Acquisition Phase 2															
	Northern Division Connection	331400														
	Onton WWTP Phosphorous	321300														
	Ma or High ay Relocations															
	Kentucky Reliability Improvement															
	High ay Relocation - Clays Mill															
	Kentucky online Car															
	Business Transormation 2009															
	Business Transormation 2010															
	CS-1201-3															
	<b>Total Investment Projects</b>		<b>0</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>11</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>0</b>

Kentucky American Water Strategic Capital Expenditure Plan  
CASE 2010 000

business unit  
Kentucky  
description  
KY 2009-2011 SCEP  
Retirements

business unit	business unit No.	Project Title	Inservice date	2009	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 9	Period 10	Period 11	Period 12	Total
Kentucky	12020204	IN ESTIMATED PROJECTS	4 30 2010														
Kentucky	12020607	Source of Supply Project Dev	9 20 2010														
		New WTP On Pool 3 in Kentucky	9 20 2010														
		WT Land	9 20 2010														
		Pumping Land	9 20 2010														
		SS Land	9 20 2010														
		TD Land	9 20 2010														
		TD Mains 18 in and Greater	9 20 2010														
		Supply Mains	9 20 2010														
		Pump Equip Electric	9 20 2010														
		Lake River and Other intakes	9 20 2010														
		WT Equip Non-Media	9 20 2010														
		Struct mpr SS	9 20 2010														
		Struct mpr WT	9 20 2010														
		Struct mpr P	9 20 2010														
		Dist Reservoirs	9 20 2010														
		Power Generation Equip	9 20 2010														
Kentucky	P-1202-5	North Broadway Main Replacement	9 30 2010	300	20,000		25,000	35,000	55,000	55,000	70,000	70,000	55,000	45,000	40,000	23,715	23,715
Kentucky	P-1202-6	Install 34,000 gpd along Carrick Pike	12 31 2012														
Kentucky	P-1202-9	Install 22,700 gpd in Tords and Cleveland Rd	12 31 2014														
Kentucky	P-1202-17	South Limestone Replacement	8 15 2010	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Kentucky	P-1202-18	US 25 Relocation	12 15 2010	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Kentucky	P-1202-19	Leesport Road	12 15 2011	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Kentucky	P-1202-22	KRS Ra Water Transfer	12 31 2011														
Kentucky	P-1202-32	KRS Ra Water Access	12 31 2011														
Kentucky	P-1202-31	Lexington Operations Center	10 31 2011														
Kentucky	P-1232-1	Onton Post Acquisition Phase 2															
Kentucky	P-1232-3	Northern Division Connection	8 15 2012														
Kentucky	P-1233-1	Onton WWTP Phosphorus	12 31 2011														
Kentucky	12020402	Major High Water Relocations		0	0	0	0	0	0	0	1,000	2,000	1,000	1,000	4,986	0	0
Kentucky	12020508	Kentucky Reliability Improvement															
Kentucky	12020613	High Water Relocation - Clays Mill		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Kentucky	12020701	Kentucky Police Car		0	0	0	0	0	1,000	4,000	17,000	32,400	34,258	37,000	25,000	24,574	24,574
Kentucky	CS-1201-1	Business Transformation 2009		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Kentucky	CS-1201-3	Business Transformation 2010		0	20,000	0	2,000	0	0	0	0	10,000	0	0	0	0	0
		<b>Total Investment Projects</b>		<b>00</b>	<b>20,000</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

STRATEGIC CAPITAL EXPENDITURE PLAN		2010												Total 2010	
Business Unit	Project Title	Account	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 9	Period 10	Period 11	Period 12	Total 2010
Kentucky	Projects Funded by Others(Contrib Adv Refunds)	1001	1,000	20,000	2,000	2,000	22,000	2,000	0,000	2,000	20,000	0,000	10,000	0,000	0,000
Kentucky	Mains - Ne	331001		25,000	20,000	15,000	20,000	60,000	95,000	75,000	45,000	45,000	10,000	10,000	400,000
Kentucky	Mains - Replaced Restored	331001		10,000	3,000	44,000	78,000	105,000	145,000	70,000	50,000	35,000	15,000	10,000	565,000
Kentucky	Mains - rscheduled	331001	23,000	13,000	31,000	14,000	18,000	18,000	13,000	23,000	18,000	29,000	24,400	20,000	244,400
Kentucky	Mains - Relocated	331001	5,000	30,000	40,000	85,000	135,000	144,700	170,000	145,300	70,000	60,000	40,000	25,000	950,000
Kentucky	Hydrants, valves, and Manholes - Ne	335000	4,000	2,000	2,000	4,000	12,000	82,000	76,000	7,000	4,000	2,000	2,000	3,000	200,000
Kentucky	Hydrants, valves, and Manholes - Replaced	335000	14,000	13,000	18,000	8,000	9,000	22,000	22,000	18,000	22,000	13,000	9,000	6,000	175,000
Kentucky	Services and Laterals - Ne	333000	46,200	49,200	52,725	70,300	94,400	83,360	101,925	107,925	74,300	71,300	76,825	46,200	874,660
Kentucky	Services and Laterals - Replaced	333000	92,006	68,004	86,620	65,465	105,544	104,544	105,644	115,925	130,000	114,900	129,444	93,004	1,240,975
Kentucky	Meters - Ne	334110	76,925	72,000	76,460	83,900	87,000	94,860	93,519	91,979	82,470	76,222	76,222	59,783	971,340
Kentucky	Meters - Replaced	334110	43,763	81,236	127,000	177,500	156,327	171,900	171,900	172,800	166,230	129,357	114,327	72,589	1,584,929
Kentucky	TS Equipment and Systems	340		1,700	14,140	24,250	20,000	10,250	20,000	17,250	2,000	1,500			111,090
Kentucky	SCADA Equipment and Systems	346100			15,000	10,000	15,000	13,500	20,000	20,000	10,000	10,000			103,500
Kentucky	Security Equipment and Systems	340600			10,000		75,000	20,000	75,000	30,000	30,000		241,000	20,000	80,000
Kentucky	Offices and Operations Centers						50,000	100,000	30,000				204,000	419,000	910,000
Kentucky	Light Duty Trucks							100,000					37,000		
Kentucky	Autos - Cars						25,000		45,000						
Kentucky	Tools and Equipment			20,000	20,000	28,000	20,000	10,000	45,000	5,000					117,000
Kentucky	Process Plant Facilities and Equipment			30,000	30,000	203,150	94,500	105,500	70,000	31,850	50,000	45,000	45,000	45,000	750,000
Kentucky	Capital and Tank Rehabilitation Painting			8,000	9,000	9,000	12,000	14,000	14,000	16,000	9,000	6,000	3,000		100,000
Kentucky	Engineering Studies		22	1,000	0	1,000	1,100	1,000	1,000	1,100	1,000	2,000	1,000	1,100	12
<b>Total Recurring Projects</b>			<b>22</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>11,100</b>	<b>1,000</b>	<b>1,000</b>	<b>11,000</b>	<b>1,000</b>	<b>2,000</b>	<b>1,000</b>	<b>1,100</b>	<b>12</b>

STRATE IC CAPITAL E PEN IT RE PLAN																				
PRO RAM	business nit	Account	2011	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 9	Period 10	Period 11	Period 12	Total	2011			
business nit	revision	description	Project Title	Account	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 9	Period 10	Period 11	Period 12	Total	2011		
Kentucky	November 13, 2009	331001	Projects	1001	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Kentucky	November 13, 2009	331001	Projects	1001	5,000	15,000	55,000	65,000	165,000	90,000	129,000	160,000	120,000	60,000	40,000	0	0	639,000		
Kentucky	November 13, 2009	331001	Mains - Replaced	331001	23,000	13,000	31,000	14,000	18,000	210,000	170,000	120,000	75,000	75,000	30,000	20,300	0	1,005,300		
Kentucky	November 13, 2009	331001	Mains - nscheduled	331001	15,000	25,000	50,000	100,000	125,000	18,000	13,000	23,000	18,000	29,000	24,400	15,000	0	239,400		
Kentucky	November 13, 2009	335000	Mains - Relocated	335000	4,000	2,000	2,000	4,000	12,000	150,000	75,000	150,000	75,000	75,000	50,000	15,300	0	1,005,300		
Kentucky	November 13, 2009	335000	Hydrants, alves, and Manholes - Ne	335000	4,000	2,000	2,000	4,000	12,000	82,000	76,000	7,000	4,000	2,000	2,000	3,000	0	200,000		
Kentucky	November 13, 2009	333000	Hydrants, alves, and Manholes - Replaced	333000	14,000	18,000	24,000	13,000	14,000	23,000	19,000	19,000	23,000	13,000	9,000	6,000	0	200,000		
Kentucky	November 13, 2009	333000	Services and Laterals - Ne	333000	52,375	63,200	74,875	90,000	97,375	108,125	121,125	114,125	120,125	91,000	80,250	52,425	0	1,065,000		
Kentucky	November 13, 2009	333000	Services and Laterals - Replaced	333000	118,200	120,200	96,160	96,160	122,200	144,240	121,200	125,200	169,280	190,320	191,320	105,520	0	1,600,000		
Kentucky	November 13, 2009	334110	Meters - Ne	334110	73,078	82,518	90,160	103,196	107,441	116,732	117,532	119,132	118,332	102,796	94,305	74,778	0	1,200,000		
Kentucky	November 13, 2009	340	Meters - Replaced	340	30,221	20,000	8,870	20,520	21,000	20,250	20,000	37,200	233,607	205,524	163,981	62,218	0	2,200,000		
Kentucky	November 13, 2009	346100	T S Equipment and Systems	346100	340	20,000	20,000	30,000	29,000	25,025	15,000	37,200	15,000	2,700	0	0	0	165,540		
Kentucky	November 13, 2009	340600	SCADA Equipment and Systems	340600	0	0	0	0	0	20,000	20,000	20,000	10,000	0	0	0	0	119,025		
Kentucky	November 13, 2009	341100	Security Equipment and Systems	341100	0	0	0	0	0	20,000	20,000	20,000	10,000	0	0	0	0	10,000		
Kentucky	November 13, 2009	341200	Security Equipment and Systems	341200	0	0	0	0	0	20,000	20,000	20,000	10,000	0	0	0	0	80,000		
Kentucky	November 13, 2009	341300	ehicles	341300	0	0	0	0	0	288,000	288,000	288,000	227,000	0	0	0	0	515,000		
Kentucky	November 13, 2009	343000	LT Duty Trucks	343000	0	0	0	0	0	266,507	266,507	266,507	227,000	0	0	0	0	0		
Kentucky	November 13, 2009	343000	Hvy Duty Trucks	343000	0	0	0	0	0	21,483	21,483	21,483	0	0	0	0	0	0		
Kentucky	November 13, 2009	343000	Aufs - Cars	343000	7,000	12,000	10,000	20,000	43,000	45,000	33,000	2,000	5,000	5,000	0	0	0	177,000		
Kentucky	November 13, 2009	320100	Tools and Equipment	320100	0	54,000	56,000	246,000	96,000	97,000	97,000	97,000	97,000	65,000	30,000	95,000	0	1,030,000		
Kentucky	November 13, 2009	330100	Process Plant - alities and Equipment	330100	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Kentucky	November 13, 2009	330100	Capitai ed Tank Rehabilitation	330100	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Kentucky	November 13, 2009	330100	Painting	330100	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Kentucky	November 13, 2009	330100	Engineering Studies	330100	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
<b>Total Recurring Projects</b>					<b>20</b>	<b>1 010 2</b>	<b>1</b>	<b>1 1 1</b>	<b>1 1 1</b>	<b>1 1 1</b>	<b>1 1 1</b>	<b>1 1 1</b>	<b>1 1 1</b>	<b>1 1 1</b>	<b>1 1 1</b>	<b>1 1 1</b>	<b>12 0</b>	<b>1 1 0 2</b>	<b>2 1 1</b>	<b>0</b>

STRATE IC CAPITAL E PEN IT RE PLAN Retirement from CPR

PRO RAM  
 Kentucky  
 November 13, 2009  
 Revision ate  
 KY 2010-2011 SCEP  
 Retirements

Business Unit	Business Unit No.	Project Title	Account	2010	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 9	Period 10	Period 11	Period 12	Total
Kentucky	1001	Projects Funded by Others (Contrib Adv Refunds)	1001														
Kentucky	A	Mains - Ne	331001														
Kentucky	B	Mains - Replaced Restored	331001	0	2,000	600	8,800	15,600	21,000	29,000	29,000	14,000	10,000	7,000	3,000	2,000	113,000
Kentucky	C	Mains - rescheduled	331001	4,600	2,600	6,200	2,800	3,600	3,600	2,600	2,600	4,600	3,600	5,800	4,880	4,000	48,880
Kentucky	D	Mains - Relocated	331001	1,000	6,000	8,000	17,000	27,000	28,940	34,000	34,000	29,060	14,000	12,000	8,000	5,000	190,000
Kentucky	E	Hydrants, valves, and Manholes - Ne	335000														
Kentucky	F	Hydrants, valves, and Manholes - Replaced	335000	2,800	2,600	3,800	1,800	1,800	4,400	4,400	4,400	3,600	4,400	2,600	1,800	1,200	35,000
Kentucky	G	Services and Laterals - Ne	333000														
Kentucky	H	Services and Laterals - Replaced	333000	18,401	19,601	17,324	13,093	21,109	20,909	20,909	21,109	23,180	26,000	22,980	25,889	18,601	248,195
Kentucky	I	Meters - Ne	334110														
Kentucky	J	Meters - Replaced	334110	3,282	6,093	9,525	13,313	11,725	12,893	12,893	12,893	12,960	12,467	9,702	8,575	5,444	118,870
Kentucky	K	TS Equipment and Systems	340	0	1,275	10,605	18,188	15,000	7,688	15,000	15,000	12,938	1,500	1,125	0	0	83,318
Kentucky	L	SCADA Equipment and Systems	346100	0	0	7,500	5,000	6,750	0	0	10,000	10,000	5,000	0	0	0	51,750
Kentucky	M	Security Equipment and Systems		0	0	0	0	0	0	0	0	0	2,500	0	0	0	2,500
Kentucky	N	Offices and Operations Centers	340600														
Kentucky	O	Light Duty Trucks	Total	0	0	0	0	0	13,750	15,000	13,750	0	0	0	46,350	83,800	172,650
Kentucky		Heavy Duty Trucks	341100						10,000	15,000	10,000				40,800	83,800	
Kentucky		Autos - Cars	341200							15,000							
Kentucky		Autos - Carts	341300						3,750		3,750						
Kentucky	P	Tools and Equipment	343000	0	2,000	2,000	2,800	2,000	1,000	1,000	1,400	500	0	0	5,550	0	11,700
Kentucky	Q	Process Plant Facilities and Equipment	320100	0	3,000	3,000	20,315	20,315	10,550	10,550	7,000	3,185	5,000	4,500	4,500	4,500	75,000
Kentucky	R	Capital and Tank Rehabilitation - Painting	330100	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Kentucky	S	Engineering Studies		0	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>Total Recurring Projects</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>102</b>	<b>0</b>	<b>102</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>11</b>	<b>02</b>	<b>0</b>	<b>102</b>	<b>12</b>	<b>110</b>

Retirement from CPR

STRATE IC CAPITAL E PEN IT RE PLAN

PRO RAM

business nit  
Kentucky  
November 13, 2009  
Revision ate  
KY 2010-2011 SCEP  
Retirements

business nit	business nit	Project Title	Account	2011	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 9	Period 10	Period 11	Period 12	Total	
Kentucky	Projects	REC RRIN PRO ECTS	1001															
Kentucky	A	Mains - Ne	331001															
Kentucky	B	Mains - Replaced Restored	331001	1,000	3,000	11,000	13,000	33,000	42,000	34,000	24,000	15,000	15,000	15,000	6,000	4,060	201,060	
Kentucky	C	Mains - nscheduled	331001	4,600	2,600	6,200	2,800	3,600	3,600	2,600	4,600	3,600	3,600	5,800	4,880	3,000	47,880	
Kentucky	D	Mains - Relocated	331001	3,000	5,000	10,000	20,000	25,000	30,000	35,000	30,000	30,000	15,000	15,000	10,000	3,060	201,060	
Kentucky	E	Hydrants, alves, and Manholes - Ne	335000															
Kentucky		Hydrants, alves, and Manholes - Replaced	335000	2,800	3,600	4,800	2,600	2,800	4,600	4,800	3,800	3,800	4,600	2,600	1,800	1,200	40,000	
Kentucky	G	Services and Laterals - Ne	333000															
Kentucky	H	Services and Laterals - Replaced	333000	23,640	24,040	19,232	19,232	24,440	28,848	24,240	25,040	33,856	33,856	38,064	38,264	21,104	320,000	
Kentucky		Meters - Ne	334110															
Kentucky	J	Meters - Replaced	334110	2,267	5,347	9,841	16,057	22,666	19,169	21,503	18,351	17,521	11,250	15,414	12,299	4,666	165,000	
Kentucky	K	TS Equipment and Systems	340	0	15,000	6,653	15,390	15,750	15,188	15,000	27,900	27,900	11,250	2,025	0	0	124,155	
Kentucky	L	SCADA Equipment and Systems	346100	0	0	10,000	15,000	14,500	12,513	7,500	0	0	0	0	0	0	59,513	
Kentucky	M	Security Equipment and Systems		0	0	0	0	0	0	0	0	0	2,500	0	0	0	2,500	
Kentucky	N	ehicles and Operations Centers	340600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Kentucky	O	ehicles	Total	0	0	0	56,926	53,702	0	45,400	45,400	0	0	0	0	0	102,326	
		Lt Duty Trucks	341100															
		Hvy Duty Trucks	341200															
		Autob - Cars	341300					3,224										
Kentucky	P	Tools and Equipment	343000	700	1,200	1,000	2,000	4,300	4,500	3,300	200	200	0	500	0	0	17,700	
Kentucky	R	Process Plant - alities and Equipment	320100	0	5,400	5,600	24,600	9,600	9,700	9,700	9,700	9,700	9,700	6,500	3,000	9,500	103,000	
Kentucky	S	Capital ed Tank Rehabilitation - Painting	330100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Kentucky		Engineering Studies		00	0	2	1	0	1	1	1	1	11	02	2	0	1	
		<b>Total Recurring Projects</b>	<b>0</b>	<b>00</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>11</b>	<b>02</b>	<b>2</b>	<b>0</b>	<b>1</b>	

S.

PROJECT TITLE		Account 2010	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 9	Period 10	Period 11	Period 12	Total 2010
PROJECT TITLE		Account 2010	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 9	Period 10	Period 11	Period 12	Total 2010
Project No.	Project Title	Account 2010	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 9	Period 10	Period 11	Period 12	Total 2010
Kentucky	INVESTMENT PROJECTS	303000	10,000	10,000	10,000	10,000	10,000	10,000	9,924	10,000	20,670	2,200,060	850,700	405,684	2,000,766
Kentucky	Water Treatment Plant #3 - Kentucky	303300	7,600,392	3,103,806	3,186,919	2,494,487	2,443,962	2,235,693	2,178,810	2,049,234	1,757,878	3,157,347	850,700	405,684	31,464,714
	Pumping Land	303300													
	SS Land	303200													
	TD Land	303500	50,000	50,000	2,763,143	21,246	20,815	19,041	18,557	17,453	14,970	26,891	7,245	3,455	100,000
	Supply Mains 18 in and Greater	331400	2,671,090	2,260,174	2,732,143	21,246	20,815	19,041	18,557	17,453	14,970	26,891	7,245	3,455	7,864,061
	Supply Mains	309000	16,305	5,725	3,332	20,412	19,999	18,295	17,929	16,769	14,383	25,837	6,961	3,320	169,167
	Pump Equip Electric	311200	736,596	68,652	27,937	171,122	167,656	153,369	149,466	140,577	120,577	216,594	58,358	27,330	2,038,734
	Lake River and Other intakes	306000	136,092	47,782	27,815	170,373	166,923	152,698	148,813	139,963	120,049	215,647	58,103	27,708	1,411,965
	WT Equip Non-Media	320100	430,194	151,042	87,924	538,560	527,851	482,686	470,405	442,430	379,483	681,671	183,666	87,587	4,463,299
	Struct npr SS	304100	342,123	120,120	69,924	428,303	419,628	383,868	374,102	351,853	301,793	542,116	146,066	69,656	3,549,553
	Struct npr WT	304200	880,513	309,150	179,962	1,102,314	1,079,987	987,953	962,816	905,557	776,718	1,395,232	375,924	179,272	9,136,396
	Dist Reservoirs Standpipes	300000	1,477,692	48,920											1,486,412
	Po er Generator Equip	310000	683,916	22,820											676,436
	Normal broad ay Main Replacement	331400	265,971	198,233,1048	6,882	42,157	41,303	37,783	36,822	34,632	29,705	53,659	14,377	6,856	599,670
Kentucky	Reservoir # 6 at Big Clamick Pike	331400	5,000	5,000	100,000	150,000	150,000	175,000	175,000	175,000	175,000	41,929			1,151,929
Kentucky	Reservoir # 12 on Big Clamick Pike	331400													
Kentucky	South Limestone Replacement	331400													
Kentucky	S 25 Relocation	331400			250,000	400,000	400,000	200,000	200,000	500,000	400,000	225,000			532,854
Kentucky	Leeston Road	331400		125,000		400,000	400,000	400,000	500,000	500,000	400,000	225,000			3,200,000
Kentucky	KRS Ra Water Trans er	311200			20,000	20,000	100,000	225,000	300,000	300,000	400,000	500,000	25,000	50,000	50,000
Kentucky	KRS Ra Water Access	304200			20,000	20,000	100,000	225,000	300,000	300,000	400,000	500,000	25,000	50,000	50,000
Kentucky	Lexington Ne Garage	331400													
Kentucky	Northern Division Connection	311200													
Kentucky	O enton WWTP Phosphorous	321300													
	<b>Total Investment Projects</b>		<b>1 2 2 0 1 1 0 2 1 10 0 2 2 1 2 21</b>												<b>2 01</b>

PROJ RAM		STRATEGIC CAPITAL PEN IT RE PLAN														
business nit	business nit	Project Title	Account	2011 Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 9	Period 10	Period 11	Period 12	Total
Kentucky	1202-5	North Broadway Main Replacement	310000	407	684	684	684	684	513	150,000	225,000	225,000	225,000	100,000	75,000	1,000,000
Kentucky	P-1202-6	North Broadway Main Replacement	331400										10,000	20,000	20,000	50,000
Kentucky	P-1202-9	North Broadway Main Replacement	331400													
Kentucky	P-1202-17	North Broadway Main Replacement	331400													
Kentucky	P-1202-18	North Broadway Main Replacement	331400													
Kentucky	P-1202-19	North Broadway Main Replacement	331400													
Kentucky	P-1202-22	North Broadway Main Replacement	311200													
Kentucky	P-1202-31	North Broadway Main Replacement	304200													
Kentucky	P-1202-32	North Broadway Main Replacement	304700													
Kentucky	P-1232-3	North Broadway Main Replacement	331400	250,000	200,000	350,000	450,000	500,000	550,000	550,000	550,000	400,000	400,000	250,000	250,000	4,700,000
Kentucky	P-1233-1	North Broadway Main Replacement	321300	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	140,000
		<b>Total Investment Projects</b>		<b>2 101</b>	<b>2 101</b>	<b>0 2</b>	<b>0 2</b>	<b>0 2</b>	<b>1 0 2</b>	<b>1 2 000</b>	<b>1 00 000</b>	<b>1 0 000</b>	<b>0 000</b>	<b>0 000</b>	<b>0 000</b>	<b>0 000</b>



Retirement from CPR

STRATE IC CAPITAL E PEN IT RE PLAN

PRO RAM

business nit

state

description

Kentucky

November 13, 2009

Retirements

business nit

state

description

KY 2010-2011 SCEP

business nit	business nit No.	Project Title	Inservice ate	Account	2010	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 9	Period 10	Period 11	Period 12	Total 2010	
Kentucky	1202204	INVESTMENT PROJECTS	4/30/2010	300000															
Kentucky	1202807	Supply Pro ect/Der. No. WTP On Pod 3 o Kentucky	9/20/2010	303400															
		WTLand		303300															
		Pumping Land		303200															
		SS Land		303500															
		TD Land		331400															
		TD Mains 18 in and Greater		303900															
		Supply Mains		311200															
		Pump Equip Electric		308600															
		Lake River and Other intakes		320100															
		WT Equip Non-Media		304100															
		Struct mpr SS		304300															
		Struct mpr WT		304200															
		Struct mpr P		330000															
		Dist Reservoirs Standpipes		310000															
		Power Generation Equip		317400															
Kentucky	P-1202-5	Main/Broad way Main Replacement	9/30/2010	317400	1,000	1,000													
Kentucky	P-1202-9	Water Main along Kenrick Pike	12/31/2011	331400															
Kentucky	P-1202-12	Water Main along Kenrick Pike	12/31/2011	331400															
Kentucky	P-1202-17	Water Main along Kenrick Pike and Cleveland Rd	8/15/2010	331400															
Kentucky	P-1202-18	South Limestone Replacement	12/15/2010	331400															
Kentucky	P-1202-19	S 25 Relocation	12/15/2011	331400															
Kentucky	P-1202-22	Leesto n Road	12/15/2011	311200															
Kentucky	P-1202-31	KRS Re. Water Trans er	12/31/2011	311200															
Kentucky		KRS Re. Water Access	12/1/2011	304200															
		<b>Total Investment Projects</b>			<b>1,000</b>	<b>1,000</b>	<b>2,000</b>	<b>0,000</b>	<b>110,000</b>	<b>1</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>11,000</b>	<b>0</b>	<b>5,000</b>	<b>0,000</b>	<b>10,000</b>	

Retirement from CPR

STRATE IC CAPITAL E PEN IT RE PLAN

PRO RAM

business nit

state

description

Kentucky

November 13, 2009

Retirements

KY 2010-2011 SCEP

Retirements

business nit	business nit No.	Project Title	Inservice ate	Account	2011	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 9	Period 10	Period 11	Period 12	Total	2011	
Kentucky	1202204	INVESTMENT PROJECTS	4/30/2010	300000																
Kentucky	1202807	Supply Pro ect/Deliver	9/20/2010																	
		North Fork On Pond 3 o Kentucky																		
		WTLand		303400																
		Pumping Land		303300																
		SS Land		303200																
		TD Land		303500																
		TD Mains 18 in and Greater		331400																
		Supply Mains		309000																
		Pump Equip Electric		311200																
		Lake River and Other intakes		308600																
		WT Equip Non-Media		320100																
		Struct mpr SS		304100																
		Struct mpr WT		304300																
		Struct mpr P		304200																
		Dist Reservoirs		330000																
		Power Generation Equip		310000																
Kentucky	P-1202-5	Main/Broad way Main Replacement	9/30/2010																	
Kentucky	P-1202-6	North Fork On Pond 3 o Kentucky	12/31/2011	331400																
Kentucky	P-1202-9	Supply Pro ect/Deliver	12/31/2011	331400																
Kentucky	P-1202-12	North Fork On Pond 3 o Kentucky	12/31/2011	331400																
Kentucky	P-1202-17	South Limestone Replacement	8/15/2010	331400																
Kentucky	P-1202-18	S.25 Relocation	12/15/2010	331400																
Kentucky	P-1202-19	Leesto n Road	12/15/2011	331400																
Kentucky	P-1202-22	KRS Pa. Water Trans er	12/31/2011	311200																
Kentucky	P-1202-31	KRS Pa. Water Access	12/1/2011	304200																
		<b>Total Investment Projects</b>				0	0	0	14,000	25,000	100,000	11,000	10,000	2,000	22,000	0	0	0	0	0

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

---

**Witness:** Michael A. Miller

300. Provide narrative explanations of the Company's aging and pricing procedures.

**Response:**

The Company objects to this question on the grounds that it is vague and not specific to its purpose. Notwithstanding the objection the Company responds regarding retirements and additions to UPIS. The Company tracks UPIS by NARUC account designation. In the CPR records (to the extent they are available) the assets for all non-mass property accounts include the original cost of each asset. For mass property accounts (i.e. mains, meters, services meter installations, hydrants) the units of property and total cost for the year determine the average cost by year and size for each asset class to arrive at an average cost for each vintage and size. The CPR records are maintained at original costs. Pricing is determined by contract prices, national contract price for major construction materials, and actual labor costs.

Retirement values are determined by actual original cost of the asset if available, engineering estimates if actual original cost is not available, and the average vintage costs if available for mass property.

For the electronic version, refer to KAW\_R\_AGDR1#300\_042610.pdf.

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

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**Witness:** Michael A. Miller/John Spanos

301. Explain how the Company accounts for third party reimbursements and how they are reflected in the depreciation study.

**Response:**

There are no third party reimbursements within the depreciation study. Any Contributions in Aid of Construction are netted to plant in service.

For electronic version, refer to KAW\_R\_AGDR1#301\_042610.pdf

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

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**Witness:** Michael A. Miller/John Spanos

302. If third-party reimbursements were excluded from the net salvage studies, was the related retirement also excluded from the life studies?

**Response:**

There were no third-party reimbursements excluded from the net salvage study.

For electronic version, refer to KAW\_R\_AGDR1#302\_042610.pdf

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

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**Witness: John Spanos**

303. If not provided in the workpapers, please provide the retirement rate analysis ranking of best-fit life/curve combinations for each account. If the service life indications resulting from the analyses are not the best-fit life/curves, please explain how they were selected.

**Response:**

Attached are the best-fit life/curve combinations for each account for which the retirement rate analyses were utilized. Gannett Fleming did not perform a statistical only analysis, so a description of how estimates were selected is described on page II-23 of the depreciation study.

For the electronic version, refer to KAW\_R\_AGDR1#303\_042610.pdf.

## KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.10 STRUCTURES &amp; IMPROVEMENTS - SOURCE OF SUPPLY

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1962-2008

1

EXPERIENCE BAND 1995-2009

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
20.4-S0	19.90	0 - 21			NOT FITTED
19.4-S0.5	18.61	0 - 21			NOT FITTED
18.5-S1	17.19	0 - 21			NOT FITTED
18.0-S1.5	15.98	0 - 21			NOT FITTED
17.5-S2	14.73	0 - 21			NOT FITTED
17.3-S2.5	13.84	0 - 21			NOT FITTED
17.0-S3	12.98	0 - 21			NOT FITTED
16.7-S4	12.28	0 - 21			NOT FITTED
16.7-S5	13.74	0 - 21			NOT FITTED
16.6-S6	16.14	0 - 21			NOT FITTED
22.3-R0.5	22.16	0 - 21			NOT FITTED
20.1-R1	20.69	0 - 21			NOT FITTED
18.8-R1.5	19.03	0 - 21			NOT FITTED
18.0-R2	17.41	0 - 21			NOT FITTED
17.4-R2.5	15.83	0 - 21			NOT FITTED
17.1-R3	14.67	0 - 21			NOT FITTED
16.7-R4	13.60	0 - 21			NOT FITTED
16.7-R5	14.15	0 - 21			NOT FITTED
25.3-L0	21.72	0 - 21			NOT FITTED
23.1-L0.5	20.53	0 - 21			NOT FITTED
21.4-L1	19.29	0 - 21			NOT FITTED
20.2-L1.5	17.78	0 - 21			NOT FITTED
19.3-L2	16.23	0 - 21			NOT FITTED
18.5-L2.5	14.84	0 - 21			NOT FITTED
17.9-L3	13.46	0 - 21			NOT FITTED
17.1-L4	11.97	0 - 21			NOT FITTED
16.8-L5	12.24	0 - 21			NOT FITTED
25.3-O1	23.10	0 - 21			NOT FITTED
28.5-O2	23.11	0 - 21			NOT FITTED

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

KENTUCKY AMERICAN WATER COMPANY

ACCOUNTS 304.20 AND 304.30 STRUCTURES AND IMPROVEMENTS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1912-2009			1	EXPERIENCE BAND 1995-2009		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
64.1-S0	7.20	0 - 53		NOT FITTED		
58.9-S0.5	6.09	0 - 53		NOT FITTED		
55.0-S1	4.94	0 - 53		NOT FITTED		
52.3-S1.5	4.23	0 - 53		NOT FITTED		
50.2-S2	4.04	0 - 53		NOT FITTED		
48.8-S2.5	4.58	0 - 53		NOT FITTED		
47.6-S3	5.73	0 - 53		NOT FITTED		
75.3-R0.5	9.52	0 - 53		NOT FITTED		
64.4-R1	8.50	0 - 53		NOT FITTED		
57.8-R1.5	7.20	0 - 53		NOT FITTED		
53.2-R2	5.67	0 - 53		NOT FITTED		
50.3-R2.5	4.66	0 - 53		NOT FITTED		
48.2-R3	4.49	0 - 53		NOT FITTED		
46.2-R4	7.24	0 - 53		NOT FITTED		
45.3-R5	12.67	0 - 53		NOT FITTED		
83.7-L0	8.59	0 - 53		NOT FITTED		
73.8-L0.5	7.55	0 - 53		NOT FITTED		
66.3-L1	6.28	0 - 53		NOT FITTED		
60.7-L1.5	5.18	0 - 53		NOT FITTED		
56.6-L2	4.09	0 - 53		NOT FITTED		
53.5-L2.5	3.95	0 - 53		NOT FITTED		
51.0-L3	4.61	0 - 53		NOT FITTED		
47.4-L4	7.88	0 - 53		NOT FITTED		
89.3-O1	10.05	0 - 53		NOT FITTED		
100.5-O2	10.05	0 - 53		NOT FITTED		
144.5-O3	10.22	0 - 53		NOT FITTED		

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.



KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.40 STRUCTURES & IMPROVEMENTS - TRANS. AND DISTR.

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1954-2009                    1                    EXPERIENCE BAND 1995-2009

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
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NOT FITTED

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

## KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.60 STRUCTURES &amp; IMPROVEMENTS - OFFICE BUILDINGS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1965-2009			1	EXPERIENCE BAND 1995-2009		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
68.3-S0	2.25	0 - 40		NOT FITTED		
59.8-S0.5	2.51	0 - 40		NOT FITTED		
53.1-S1	3.28	0 - 40		NOT FITTED		
94.6-R0.5	2.95	0 - 40		NOT FITTED		
75.1-R1	2.73	0 - 40		NOT FITTED		
62.4-R1.5	2.54	0 - 40		NOT FITTED		
53.1-R2	2.64	0 - 40		NOT FITTED		
47.6-R2.5	3.28	0 - 40		NOT FITTED		
96.7-L0	2.37	0 - 40		NOT FITTED		
80.2-L0.5	2.31	0 - 40		NOT FITTED		
67.8-L1	2.56	0 - 40		NOT FITTED		
59.4-L1.5	3.10	0 - 40		NOT FITTED		
117.2-O1	3.07	0 - 40		NOT FITTED		
131.8-O2	3.07	0 - 40		NOT FITTED		
192.3-O3	3.10	0 - 40		NOT FITTED		

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.70 STRUCTURES & IMPROVEMENTS - SHOP & GARAGE

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1957-2009            1            EXPERIENCE BAND 1995-2009

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
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NOT FITTED

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

## KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.80 STRUCTURES &amp; IMPROVEMENTS - MISCELLANEOUS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1934-2007			1	EXPERIENCE BAND 1995-2009		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
17.9-S0	7.68	0 - 25		17.4-S0	8.56	7 - 25
17.6-S0.5	8.96	0 - 25		17.3-S0.5	10.46	7 - 25
17.3-S1	10.66	0 - 25		17.2-S1	12.55	7 - 25
18.4-R0.5	7.86	0 - 25		17.4-R0.5	7.31	7 - 25
17.6-R1	8.76	0 - 25		17.0-R1	9.71	7 - 25
17.3-R1.5	10.44	0 - 25		16.9-R1.5	12.24	7 - 25
20.4-L0	6.80	0 - 25		19.3-L0	5.79	7 - 25
19.5-L0.5	6.65	0 - 25		18.7-L0.5	6.67	7 - 25
18.7-L1	7.06	0 - 25		18.3-L1	7.89	7 - 25
18.3-L1.5	8.41	0 - 25		18.0-L1.5	9.81	7 - 25
19.4-O1	7.94	0 - 25		17.8-O1	5.85	7 - 25
21.8-O2	7.93	0 - 25		20.0-O2	5.70	7 - 25
28.9-O3	8.39	0 - 25			NOT FITTED	

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

## KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

## SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1913-2005                    1                    EXPERIENCE BAND 1995-2009

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
320.0-S0	= STOP	FITTING			
320.0-S0.5	= STOP	FITTING			
242.3-S1	3.02	0 - 76			NOT FITTED
201.4-S1.5	3.00	0 - 76			NOT FITTED
158.2-S2	2.92	0 - 76			NOT FITTED
140.8-S2.5	2.89	0 - 76			NOT FITTED
121.7-S3	2.79	0 - 76			NOT FITTED
98.8-S4	2.56	0 - 76			NOT FITTED
87.3-S5	2.27	0 - 76			NOT FITTED
81.0-S6	1.94	0 - 76			NOT FITTED
320.0-R0.5	= STOP	FITTING			
320.0-R1	= STOP	FITTING			
320.0-R1.5	= STOP	FITTING			
320.0-R2	= STOP	FITTING			
311.9-R2.5	3.13	0 - 76			NOT FITTED
193.5-R3	3.06	0 - 76			NOT FITTED
123.3-R4	2.88	0 - 76			NOT FITTED
93.2-R5	2.56	0 - 76			NOT FITTED
320.0-L0	= STOP	FITTING			
320.0-L0.5	= STOP	FITTING			
320.0-L1	= STOP	FITTING			
317.3-L1.5	3.08	0 - 76			NOT FITTED
219.6-L2	3.02	0 - 76			NOT FITTED
184.8-L2.5	2.99	0 - 76			NOT FITTED
147.8-L3	2.92	0 - 76			NOT FITTED
113.8-L4	2.77	0 - 76			NOT FITTED
94.6-L5	2.55	0 - 76			NOT FITTED
320.0-O1	= STOP	FITTING			
320.0-O2	= STOP	FITTING			
320.0-O3	= STOP	FITTING			
320.0-O4	= STOP	FITTING			

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1958-2007			1	EXPERIENCE BAND 1995-2009		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
76.3-S0	11.21	0 - 45		NOT FITTED		
66.8-S0.5	11.19	0 - 45		NOT FITTED		
59.4-S1	11.31	0 - 45		NOT FITTED		
54.7-S1.5	11.39	0 - 45		NOT FITTED		
105.2-R0.5	11.37	0 - 45		NOT FITTED		
83.6-R1	11.29	0 - 45		NOT FITTED		
69.6-R1.5	11.17	0 - 45		NOT FITTED		
59.3-R2	11.07	0 - 45		NOT FITTED		
53.2-R2.5	11.04	0 - 45		NOT FITTED		
48.7-R3	11.20	0 - 45		NOT FITTED		
44.4-R4	11.80	0 - 45		NOT FITTED		
107.8-L0	11.27	0 - 45		NOT FITTED		
89.5-L0.5	11.20	0 - 45		NOT FITTED		
75.7-L1	11.22	0 - 45		NOT FITTED		
66.4-L1.5	11.22	0 - 45		NOT FITTED		
59.2-L2	11.43	0 - 45		NOT FITTED		
130.2-O1	11.41	0 - 45		NOT FITTED		
146.4-O2	11.41	0 - 45		NOT FITTED		
213.6-O3	11.42	0 - 45		NOT FITTED		

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 309.00 SUPPLY MAINS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1934-2008            1            EXPERIENCE BAND 1995-2009

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
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NOT FITTED

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 310.10 OTHER POWER GENERATION EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1963-2009            1            EXPERIENCE BAND 1995-2009

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
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NOT FITTED

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.



KENTUCKY AMERICAN WATER COMPANY

ACCOUNTS 311.20 THRU 311.54 PUMPING EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1900-2009			1	EXPERIENCE BAND 1995-2009		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
69.4-S0	4.57	0 - 55		NOT FITTED		
63.4-S0.5	3.46	0 - 55		NOT FITTED		
58.9-S1	2.40	0 - 55		NOT FITTED		
55.8-S1.5	2.26	0 - 55		NOT FITTED		
53.3-S2	3.21	0 - 55		NOT FITTED		
51.7-S2.5	4.47	0 - 55		NOT FITTED		
83.0-R0.5	7.03	0 - 55		NOT FITTED		
70.3-R1	6.07	0 - 55		NOT FITTED		
62.5-R1.5	4.80	0 - 55		NOT FITTED		
57.0-R2	3.25	0 - 55		NOT FITTED		
53.6-R2.5	2.55	0 - 55		NOT FITTED		
51.1-R3	3.42	0 - 55		NOT FITTED		
48.7-R4	7.30	0 - 55		NOT FITTED		
91.6-L0	5.97	0 - 55		NOT FITTED		
80.1-L0.5	4.93	0 - 55		NOT FITTED		
71.5-L1	3.60	0 - 55		NOT FITTED		
65.1-L1.5	2.63	0 - 55		NOT FITTED		
60.4-L2	2.28	0 - 55		NOT FITTED		
56.9-L2.5	3.04	0 - 55		NOT FITTED		
54.1-L3	4.72	0 - 55		NOT FITTED		
99.2-O1	7.52	0 - 55		NOT FITTED		
111.5-O2	7.52	0 - 55		NOT FITTED		
160.8-O3	7.67	0 - 55		NOT FITTED		

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 320.10 PURIFICATION SYSTEM - STRUCTURES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1900-2009            1            EXPERIENCE BAND 1995-2009

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
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NOT FITTED

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 320.11 PURIFICATION SYSTEM - EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1958-2009			1	EXPERIENCE BAND 1995-2009		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
56.1-S0	5.79	0 - 44		NOT FITTED		
51.2-S0.5	4.82	0 - 44		NOT FITTED		
47.4-S1	3.89	0 - 44		NOT FITTED		
44.9-S1.5	3.42	0 - 44		NOT FITTED		
42.9-S2	3.70	0 - 44		NOT FITTED		
41.5-S2.5	4.40	0 - 44		NOT FITTED		
67.3-R0.5	7.92	0 - 44		NOT FITTED		
56.8-R1	7.01	0 - 44		NOT FITTED		
50.5-R1.5	5.82	0 - 44		NOT FITTED		
46.0-R2	4.32	0 - 44		NOT FITTED		
43.1-R2.5	3.19	0 - 44		NOT FITTED		
41.1-R3	3.16	0 - 44		NOT FITTED		
39.1-R4	6.12	0 - 44		NOT FITTED		
38.2-R5	11.45	0 - 44		NOT FITTED		
74.2-L0	7.03	0 - 44		NOT FITTED		
64.7-L0.5	6.10	0 - 44		NOT FITTED		
57.7-L1	5.04	0 - 44		NOT FITTED		
52.5-L1.5	4.14	0 - 44		NOT FITTED		
48.6-L2	3.59	0 - 44		NOT FITTED		
45.7-L2.5	3.62	0 - 44		NOT FITTED		
43.5-L3	4.62	0 - 44		NOT FITTED		
80.5-O1	8.38	0 - 44		NOT FITTED		
90.5-O2	8.38	0 - 44		NOT FITTED		
130.6-O3	8.52	0 - 44		NOT FITTED		

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 320.20 PURIFICATION SYSTEM - FILTER MEDIA

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 2007-2009            1            EXPERIENCE BAND 2007-2009

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
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NOT FITTED

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

KENTUCKY AMERICAN WATER COMPANY

ACCOUNTS 330.00 THRU 330.40 DISTR. RESERVOIRS AND STANDPIPES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1949-2009            1            EXPERIENCE BAND 1995-2009

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
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NOT FITTED

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 331.00 MAINS AND ACCESSORIES - ALL MAINS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1900-2009			1	EXPERIENCE BAND 1995-2009		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
140.6-S0	0.40	0 - 57				NOT FITTED
116.7-S0.5	0.63	0 - 57				NOT FITTED
97.4-S1	1.37	0 - 57				NOT FITTED
240.4-R0.5	1.02	0 - 57				NOT FITTED
180.3-R1	0.88	0 - 57				NOT FITTED
139.5-R1.5	0.67	0 - 57				NOT FITTED
106.9-R2	0.25	0 - 57				NOT FITTED
89.4-R2.5	0.56	0 - 57				NOT FITTED
76.2-R3	1.60	0 - 57				NOT FITTED
215.7-L0	0.51	0 - 57				NOT FITTED
169.7-L0.5	0.35	0 - 57				NOT FITTED
131.7-L1	0.59	0 - 57				NOT FITTED
110.9-L1.5	0.94	0 - 57				NOT FITTED
306.1-O1	1.08	0 - 57				NOT FITTED
320.0-O2	= STOP	FITTING				
320.0-O3	= STOP	FITTING				
320.0-O4	= STOP	FITTING				

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 333.00 SERVICES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1934-2009			1	EXPERIENCE BAND 1995-2009		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
83.4-S0	1.61	0 - 52		NOT FITTED		
73.6-S0.5	1.32	0 - 52		NOT FITTED		
66.0-S1	1.89	0 - 52		NOT FITTED		
61.1-S1.5	2.71	0 - 52		NOT FITTED		
111.6-R0.5	3.26	0 - 52		NOT FITTED		
89.7-R1	2.80	0 - 52		NOT FITTED		
75.6-R1.5	2.14	0 - 52		NOT FITTED		
65.3-R2	1.39	0 - 52		NOT FITTED		
59.2-R2.5	1.72	0 - 52		NOT FITTED		
54.7-R3	3.21	0 - 52		NOT FITTED		
116.3-L0	2.35	0 - 52		NOT FITTED		
97.5-L0.5	1.81	0 - 52		NOT FITTED		
83.4-L1	1.36	0 - 52		NOT FITTED		
73.7-L1.5	1.66	0 - 52		NOT FITTED		
66.2-L2	2.95	0 - 52		NOT FITTED		
137.4-O1	3.48	0 - 52		NOT FITTED		
154.5-O2	3.48	0 - 52		NOT FITTED		
225.1-O3	3.53	0 - 52		NOT FITTED		

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

KENTUCKY AMERICAN WATER COMPANY

ACCOUNTS 334.00 THRU 334.30 METERS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1934-2009			1	EXPERIENCE BAND 1995-2009		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
50.8-S0	7.22	0 - 51		52.5-S0	7.74	16 - 51
48.0-S0.5	9.01	0 - 51		49.8-S0.5	9.52	16 - 51
45.8-S1	11.10	0 - 51		47.7-S1	11.56	16 - 51
55.8-R0.5	4.26	0 - 51		56.1-R0.5	5.02	16 - 51
50.0-R1	5.99	0 - 51		50.8-R1	6.78	16 - 51
46.7-R1.5	8.08	0 - 51		47.8-R1.5	8.87	16 - 51
63.2-L0	4.97	0 - 51		64.8-L0	5.54	16 - 51
57.6-L0.5	6.47	0 - 51		59.4-L0.5	7.06	16 - 51
53.2-L1	8.29	0 - 51		55.4-L1	8.79	16 - 51
63.7-O1	3.28	0 - 51		63.5-O1	3.93	16 - 51
71.7-O2	3.28	0 - 51		71.4-O2	3.93	16 - 51
101.5-O3	2.92	0 - 51			NOT FITTED	
135.3-O4	2.74	0 - 51			NOT FITTED	

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.



KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 335.00 FIRE HYDRANTS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1934-2009            1            EXPERIENCE BAND 1995-2009

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
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NOT FITTED

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.10 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1974-2008                    1                    EXPERIENCE BAND 1995-2009

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
14.8-S0	9.93	0 - 26	14.2-S0	10.25	8 - 26
14.8-S0.5	10.12	0 - 26	14.4-S0.5	11.16	8 - 26
14.8-S1	10.80	0 - 26	14.5-S1	12.46	8 - 26
14.9-R0.5	11.22	0 - 26	13.9-R0.5	10.14	8 - 26
14.8-R1	11.57	0 - 26	14.1-R1	12.00	8 - 26
14.8-R1.5	12.14	0 - 26	14.3-R1.5	13.38	8 - 26
15.8-L0	10.12	0 - 26	14.5-L0	7.52	8 - 26
15.5-L0.5	9.02	0 - 26	14.5-L0.5	7.51	8 - 26
15.2-L1	8.24	0 - 26	14.6-L1	7.89	8 - 26
15.1-L1.5	7.84	0 - 26	14.6-L1.5	8.23	8 - 26
14.9-L2	7.99	0 - 26	14.7-L2	9.18	8 - 26
14.9-L2.5	9.42	0 - 26	14.8-L2.5	11.13	8 - 26
15.0-O1	11.79	0 - 26	13.7-O1	9.32	8 - 26
16.6-O2	11.59	0 - 26	14.8-O2	7.69	8 - 26
20.4-O3	13.24	0 - 26	16.9-O3	8.82	8 - 26

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.20 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1979-2008                    1                    EXPERIENCE BAND 1995-2009

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
17.7-S0	10.66	0 - 31	17.3-S0	12.42	9 - 31
17.7-S0.5	11.83	0 - 31	17.5-S0.5	13.96	9 - 31
17.6-S1	13.30	0 - 31	17.6-S1	15.74	9 - 31
17.8-R0.5	10.82	0 - 31	17.0-R0.5	11.80	9 - 31
17.6-R1	12.44	0 - 31	17.2-R1	14.38	9 - 31
17.6-R1.5	13.97	0 - 31	17.3-R1.5	16.40	9 - 31
18.9-L0	8.57	0 - 31	17.9-L0	8.29	9 - 31
18.5-L0.5	8.42	0 - 31	17.8-L0.5	9.06	9 - 31
18.1-L1	8.74	0 - 31	17.8-L1	10.07	9 - 31
18.0-L1.5	9.69	0 - 31	17.9-L1.5	11.39	9 - 31
17.9-O1	10.05	0 - 31	16.8-O1	9.76	9 - 31
19.8-O2	9.63	0 - 31		NOT FITTED	
24.3-O3	10.14	0 - 31		NOT FITTED	

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.30 TRANSPORTATION EQUIPMENT - AUTOS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1988-2008			1	EXPERIENCE BAND 1995-2009		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
11.7-S0	11.49	0 - 20		10.8-S0	11.01	8 - 20
11.6-S0.5	11.09	0 - 20		11.0-S0.5	11.88	8 - 20
11.6-S1	11.26	0 - 20		11.2-S1	13.15	8 - 20
11.6-S1.5	11.78	0 - 20		11.3-S1.5	14.35	8 - 20
11.7-R0.5	13.00	0 - 20		10.5-R0.5	10.71	8 - 20
11.6-R1	12.77	0 - 20		10.8-R1	12.78	8 - 20
11.6-R1.5	12.84	0 - 20		11.0-R1.5	14.09	8 - 20
11.6-R2	13.48	0 - 20		11.2-R2	15.96	8 - 20
12.5-L0	12.43	0 - 20		10.8-L0	6.97	8 - 20
12.2-L0.5	11.14	0 - 20		10.9-L0.5	7.50	8 - 20
12.0-L1	10.15	0 - 20		11.0-L1	8.23	8 - 20
11.9-L1.5	9.19	0 - 20		11.2-L1.5	8.82	8 - 20
11.8-L2	8.72	0 - 20		11.4-L2	9.75	8 - 20
11.7-L2.5	9.30	0 - 20		11.5-L2.5	11.35	8 - 20
11.6-L3	10.36	0 - 20		11.6-L3	13.32	8 - 20
11.9-O1	14.07	0 - 20		10.2-O1	9.74	8 - 20
13.2-O2	13.94	0 - 20		10.9-O2	6.49	8 - 20
16.3-O3	15.58	0 - 20		11.9-O3	6.12	8 - 20

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.40 TRANSPORTATION EQUIPMENT - OTHER

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1956-2009            1            EXPERIENCE BAND 1995-2009

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
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NOT FITTED

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 345 POWER OPERATED EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1941-2009			1	EXPERIENCE BAND 1995-2009		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
37.8-S0	6.78	0 - 31		NOT FITTED		
34.7-S0.5	7.50	0 - 31		NOT FITTED		
32.4-S1	8.61	0 - 31		NOT FITTED		
44.5-R0.5	6.66	0 - 31		NOT FITTED		
38.0-R1	6.77	0 - 31		NOT FITTED		
34.1-R1.5	7.25	0 - 31		NOT FITTED		
49.5-L0	6.36	0 - 31		NOT FITTED		
43.5-L0.5	6.66	0 - 31		NOT FITTED		
39.1-L1	7.24	0 - 31		NOT FITTED		
52.9-O1	6.69	0 - 31		NOT FITTED		
59.5-O2	6.69	0 - 31		NOT FITTED		
85.6-O3	6.70	0 - 31		NOT FITTED		

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

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

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**Witness: John Spanos**

304. For any accounts where Mr. Spanos did not base his service life/curve selection on the results of his retirement rate analysis, explain why he did not. Also, explain in detail how those service life/curve combinations were selected.

**Response:**

Mr. Spanos has stated which accounts the historical results of the retirement rate analysis was a major component of the service life and survivor curve (pages II-23 and II-24). He also discusses within the Depreciation Study, on page II-23, the factors that were involved in determining all of the accounts.

Thus, the accounts where the historical data was not conclusive or representative of future life characteristics, Mr. Spanos combined the past estimate for this Company, the industry ranges and future plans of the Company for each account to develop his selection of the most appropriate life and survivor curve combination. There is informed and experienced judgment for each estimate selected, however, there is not any specific mathematical computation performed on the estimates of other utilities.

For the electronic version, KAW\_R\_AGDR1#304\_042610.pdf.

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

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**Witness: John Spanos**

305. Please explain, on an account-by-account basis, the rationale behind the selection of the experience band that was used for each retirement rate analysis.

**Response:**

The 1995-2008 experience band selected for each account was based on the fact that this period represented the available data to analyze.

For the electronic version, refer to KAW\_R\_AGDR1#305\_042610.pdf.



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

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**Witness: John Spanos**

306. Provide copies of any and all actuarial and semi-actuarial studies prepared by the Company since the last depreciation study.

**Response:**

There were no other actuarial studies prepared since the last depreciation study as of December 31, 2006.

For the electronic version, refer to KAW\_R\_AGDR1#306\_042610.pdf.

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

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**Witness: Linda Bridwell/Lance Williams**

307. Identify and explain all Company programs which might affect plant lives.

**Response:**

KAW has an extensive Preventive Maintenance program at its treatment plants. It uses MP2 software to create and track schedules for routine maintenance. This includes inspections of motors and fans, flushing of chemical feed lines and pumps, calibration of equipment, valve operations, testing input/output and cleaning electrical equipment and panels. Additionally, KAW has the incline car and plant hoists serviced annually. Chlorine evaporators are replaced every five years. Diesel generators and engines are serviced every five years, and relays on motor starters are tested every five years.

KAW also has a Conditions testing program. This includes infrared surveys of major power equipment performed annually, looking for hot spots that may represent potential failures. Motors, substations, power lines, panels, and booster stations are all tested. A vibration analysis is performed on the same equipment each quarter. KAW has just installed an online vibration system for the intake pumps at KRS. The vibration analysis pinpoints looseness in shafts, bearings, misalignment of shafts and broken rotor bars inside motors. Annually, the motors are tested for insulation quality. Once per year oil samples are taken from the intake motors and tested for viscosity and metal particles. Finally, ultrasound tests are performed on incoming power, bearings and major equipment. This is used to confirm infrared or vibration problems. All of the Conditions testing are utilized for early detection of problems that could lead to equipment failure if left unchecked.

For the electronic version, refer to KAW\_R\_AGDR1#307\_042610.pdf.

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

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**Witness: Lance Williams**

308. Provide all internal life extension studies prepared by the Company. Life extension refers to any program, maintenance or capital, designed to extend lives and/or increase capacity of its existing plant-in-service. Identify the functions to which these studies relate.

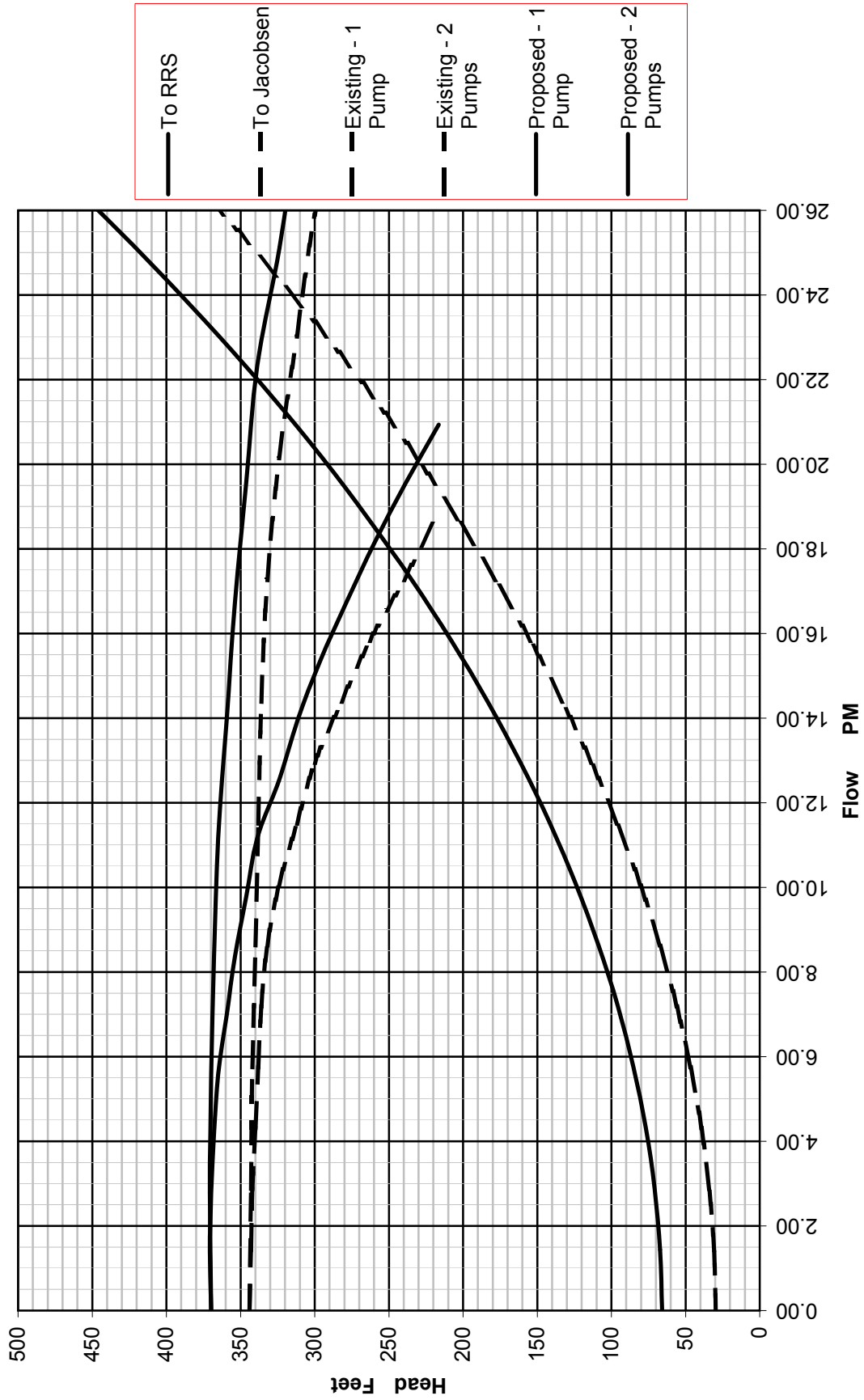
**Response:**

Please refer to the attached documentation for the life extension study that was prepared for the Kentucky Reliability Project.

For the electronic version, refer to KAW\_R\_AGDR1#308\_042610.pdf.



KA C Raw ater Transfer Pump System Head



## I. Introduction

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### Kentucky-American Water Company Reliability Improvements Kentucky River Station Raw Water Pumps

#### A. Background

##### 1. Existing Kentucky River Station (KRS) Water Treatment Plant

Kentucky-American Water Company (KAWC) owns and operates an existing intake, raw water pump station, water treatment plant, and raw water transfer pump station adjacent to the Pool No. 9 on the Kentucky River. The water treatment plant has a nominal rated capacity of 40 MGD, but can treat flows as high as 52 MGD. A transfer pump station located at this facility can transfer raw water from the Kentucky River to an off-stream raw water reservoir (Jacobsen Reservoir), or to a second water treatment plant (Richmond Road Station).

##### 2. Existing Intake and Raw Water Pump Station

###### a. Existing Intake Structure

The existing intake is a side channel intake equipped with a bar rack and traveling screen. The intake structure has two bays. Each bay has positions for three vertical turbine raw water pumps. The two bays are separated by a wall with a sluice gate, which allows isolation of either bay for inspection and maintenance when river levels are low. The intake structure also includes a steel framed superstructure which houses the pump motors at an elevation above the 100 year flood level.

###### b. Existing Raw Water Pumps

1) Number of pumps	6
2) Size of pumps	
a) Flow (MGD), each	12.5*
b) Head (feet)	402
3) Pumping capacity*	
a) Reliable (5 pumps) (MGD)	58
b) Total (6 pumps) (MGD)	67
* Pumps were originally designed for 12.5 MGD each. Due to wear, pumps will actually deliver slightly less.	
4) Motors	
a) Horsepower, each	1,250 HP
b) Speed (rpm)	1,200
5) Column diameter (inches)	20
6) Discharge control valve	
a) Diameter (inches)	24

- b) Type Double seated ball valve
- c) Control Hydraulic oil cylinder operator
- d) Location

Pump discharge piping and control valves are located in a separate in-ground concrete structure, adjacent to the intake. This structure is protected against flooding.

c. Existing Raw Water Transmission Mains

- 1) Number (in parallel) 3
- 2) Diameter (inches) 20\*  
36  
48
- 3) Length (feet) 600

\* The existing 20-inch main is currently out of service

d. Elevations:

- 1) Bottom of intake 541.0
- 2) Low river level 545.5
- 3) Normal river level 550.5
- 4) Top of intake 568.0
- 5) 100 year flood 590.0
- 6) Rapid mixer – KRS Water Treatment Plant 924.0

e. Existing Surge Control

- 1) Surge tank
  - a) Size
    - i) Diameter (feet) 7.0
    - ii) Length (feet) 11.0 (straight side)
    - iii) Capacity (gallons) 3,500
    - iv) Air cushion

The surge tank is currently operating with approximately 5'-11" of water and 1'-1" of air.

- 2) Surge anticipator valves
  - a) Number 2
  - b) Size (inches) 8
  - c) Type Plug valve
  - d) Control Hydraulic oil cylinder operator  
w/Electronic control panel

## *II. Project Goals*

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### **A. Raw Water Pumps**

#### 1. Pump Capacity

The existing raw water pumps do not use the full horsepower capacity of the existing motors. The brake horsepower requirement (BHP) for the existing pumps is approximately 1,000 HP, versus the 1,250 rated HP of the motors.

One goal of this project is to replace the existing raw water pumps to provide a reliable pumping capacity (5 pumps) of at least 67 MGD, or higher if the HP rating of the existing motors will allow.

#### 2. Pump Wear

The existing raw water pumps experience excessive wear, resulting in short (three to five years) service life. The wear appears to be the result of abrasion from sediment in the water and/or cavitation.

##### a. Abrasion

An inspection of one of the existing pumping units pulled for replacement revealed some silty material on the impeller of the pump. This material felt abrasive to the touch.

This project includes an examination of pump materials and coatings that may help reduce rapid wear from abrasion.

##### b. Cavitation

The inspection of the existing pumping unit mentioned above also revealed evidence of cavitation. A hydraulic model study was conducted as part of the previous 1990 improvement project. Several physical changes and improvements were made to the existing raw water intake sumps based on the findings of that model.

Since there still appears to be possible cavitation, and also since the pump capacity will be increased as part of this project, this project includes a new hydraulic model study to confirm the effectiveness of the previous modifications at the higher flow rates, and to recommend additional modifications if necessary.

#### 3. Vibration

The existing raw water pumps were replaced as part of a previous intake and raw water pump station upgrade constructed in 1990. The pump units installed at that time experienced excessive vibration. The problem was eventually resolved by installing a conical expansion in the pump column pipe immediately below the motor. This effectively changed the mass and resonant frequency of the pump unit, and reduced the excessive vibration.

This project includes an analysis of the existing steel framed structure to insure the critical frequencies of the structure are not near the operating speed of the pumps.

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4. Surge

This project includes a surge analysis to determine the adequacy of the existing surge facilities and equipment for the higher pumping rates. The study will be used to determine what modifications, if any, are required to maintain the same level of surge protection afforded by the existing equipment and facilities at existing flows and discharge pressures.

**B. Electrical System**

The existing KRS is fed by a dual feed to a single transformer from Kentucky Power. The Kentucky Power transformer feeds a split bus with a tie breaker. Various pumps and process equipment, as well as lighting and HVAC, are fed from each side of the split bus.

KAWC has indicated that loads on one side of the bus occasionally approach the rating of the bus. This project includes an electrical power study of the KRS to determine if loads can be better balanced between the two sides of the bus, and whether the electrical service and main bus are adequately sized for potential future loads, such as the higher head and capacity raw water pumps proposed as part of this project.

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### **III. Proposed Improvements**

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#### **A. Raw Water Pumps**

A hydraulic analysis of the existing intake and raw water piping system indicates that pump capacity could be increased to approximately 14.4 MGD without exceeding the horsepower rating of the existing motors.

1. Replacement Raw Water Pumps

a.	Flow, each (MGD)	14.4
b.	Head (feet)	405
c.	Brake Horsepower (HP)	1,200
d.	Motor HP (re-use existing)	1,250
e.	Speed (rpm)	1180
  
2. Pumping Capacity

a.	Reliable (one unit out of service) (MGD)	72
b.	Total (all units in service) (MGD)	85
  
3. Pump Materials and Coatings

a.	Pump impeller	Nickel aluminum bronze
	1) Alloy	ASTM B-148, Gr. 955
	2) Minimum Brinell hardness	190
b.	Bowl coating	Enamel or fusion bonded epoxy
	1) Abrasion resistance	70 mg loss, maximum*

\* When tested in accordance with ASTM D4060, over 5,000 cycles using CS-17 wheel and 1,000 gram weight.
  
4. Miscellaneous

a.	Column diameter (inches)	20
b.	Motor	Re-use existing
c.	Discharge control valve	Re-use existing
	1) Modify valve opening and closing times, as required, to conform to the following:*	
	a) Emergency shutdown closing speed, seconds	<5
	b) Normal pump start-up opening speed, seconds	>30
	c) Normal pump shut-down closing speed, seconds	>30

\* As recommended by surge memo/report issued July 31, 2006

#### 5. Cavitation

A hydraulic model study of the existing intake structure was conducted to determine what modifications may be required to reduce, vortexing, cavitation, swirl and turbulence, or other hydraulic problems. Recommendations of the model study include:

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- a. The results of the model study indicated that the existing anti-vortex features (grating cage surrounding pump and floor cone under suction bell) function well and should be retained.
- b. The dividing walls in the sump between individual pumps should be raised by two feet. This will prevent flow over the top of the wall and downward in the adjacent sump when operating at a normal water level of 550.5 feet. This downward approach flow to the pump creates significant turbulence.
- c. When operating two or more pumps on one side of the intake at 14.4 MGD, water level in the sump should not be below 545.2<sup>(1)</sup> feet. Head losses across the sump structure will reduce water levels at the pumps to unacceptable levels. Pumps must be throttled to reduce flow and the head loss across the sump if water level drops below that level.
- d. Pumps should never be operated when water is below 543.8<sup>(1)</sup> feet. Pumps must be throttled, decreasing flow and reducing head loss through intake structure and traveling screen, to increase water level in sump.

<sup>(1)</sup>Based on hydraulic model study. Pumping levels in sump must always meet or exceed minimum submergence requirements given by pump manufacturer.

## 6. Vibration

A finite element vibration analysis of the steel supporting structure indicated that there are no significant undampened mode shapes within 30% of the pump operating frequency. Therefore, no modifications to the steel structure are required to address pump vibration. The pump vendors will be required to submit a vibration analysis of their pumping equipment to insure their equipment does not have any resonant frequencies within 25% of the operating speed of the pump.

## 7. Surge control

Preliminary results of the surge study indicate that no significant improvement in surge control can be obtained by replacing or physically modifying the existing surge control equipment and facilities. Recommendations of the surge study include:

- a. Modify existing surge anticipator valves, as required, to conform to the following:
  - 1) Opening time, seconds 4
  - 2) Full open delay time, seconds 0
  - 3) Closing speed, seconds 60
  - 4) Low pressure setting, psi N/A – Activate on power loss
  - 5) High pressure setting, psi 225
- b. Modify existing surge tank, as required, to conform to the following:
  - 1) Air/Water ratio Between 40/60 and 60/40
- c. Pump Operating Procedures:
  - 1) Start or stop no more than one pump at a time.
  - 2) Delay between starting or stopping pumps, normal operation, min. >1
  - 3) Delay before restarting first pump after power failure, minutes >10
  - 4) Delay before starting additional pumps after power failure, minutes >5



## **B. Electrical**

### **A. Study Results and Recommendation**

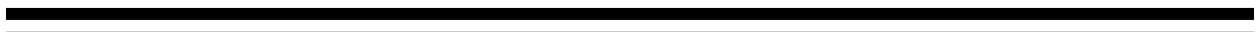
The existing Kentucky Utilities (KU) primary electric service to Kentucky River Station (KRS) includes two feeds to a single substation. Once inside the plant, the primary service feeds both sides of a split bus. If there is a power outage on one KU primary feed, it takes several hours for KU to manually actuate transfer switches to provide power to KRS via the second feed. Due to this operational requirement, and the fact that the existing primary service is undersized for the proposed larger raw water transfer pumps, it is proposed to install a second incoming primary service to power the raw water transfer pumps, with a tie breaker to one side of the existing split bus. That way, if one primary service fails, the second will still be powered. Loads on at least one side of the existing split bus can be powered off the second primary service by operating tie breakers inside the plant.

The raw water pump station has an existing 300 KVA transformer that powers 480 volt loads at the intake. This transformer can be powered from either side of a split bus via tie breakers. With the proposed improvements to the electrical service outlined above, only one side of the split bus will be powered if there is a failure of one of the incoming primary services. An operator may be required to go to the raw water intake and manually actuate transfer switches to restore power to the transformer. Therefore, it is recommended that an automatic transfer switch be installed at the raw water intake so that the transformer will automatically be connected to a powered bus, even during a failure of one of the primary electric services.

Several existing feeders are also undersized and should be replaced. Recommended feeder replacements, as well as more detailed information related to the recommendations above, can be found in the “Kentucky River Station Power Study” dated July, 2006.



**APPENDIX A**  
**SYSTEM HEAD CURVE**



**I. Introduction**

**Kentucky-American Water Company  
Reliability Improvements  
Kentucky River Station Raw Water Transfer Pumps**

**A. Background**

1. Existing Kentucky River Station (KRS) Water Treatment Plant

Kentucky-American Water Company (KAWC) owns and operates an existing intake, raw water pump station, water treatment plant, and raw water transfer pump station adjacent to the Pool No. 9 on the Kentucky River. The water treatment plant has a nominal rated capacity of 40 MGD, but can treat flows as high as 52 MGD. A transfer pump station located at this facility can transfer raw water from the Kentucky River to an off-stream raw water reservoir (Jacobsen Reservoir), or to a second water treatment plant (Richmond Road Station). The raw water transfer pump station takes its suction from the discharge of the raw water intake pumps.

2. Existing Raw Water Transfer Pump Station

a. The existing raw water transfer pumps are located in the existing Chemical Building, constructed in 1992.

b. Existing Raw Water Transfer Pumps

1) Number of pumps	2
2) Type	Horizontal split case
3) Suction diameter, inches	18
4) Discharge diameter, inches	14
4) Flow (MGD), each <sup>(1)</sup>	
a) Operated alone	15.0 <sup>(2)</sup>
b) Operated in parallel	10.5
5) Flow (MGD), total when operated together <sup>(1)</sup>	21.0
6) Head (feet)	
a) Operated alone	270 <sup>(2)</sup>
b) Operated in parallel	320

<sup>(1)</sup> Based on pumping directly to Richmond Road Station. Capacity may be slightly higher when pumping to Jacobsen Reservoir.

<sup>(2)</sup> One pump may be able to deliver as much as 17 MGD, however, these pumps are normally throttled when run individually to keep them from “running out” on their performance curves.

7) Motors	
a) Horsepower, each	900 HP
b) Speed (rpm)	1,200
8) Discharge control valve	
a) Diameter (inches)	20

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- |  |  |   |
|--|--|---|
| b)                                       | Type   | Double seated ball valve                                      |
| c)                                       | Control                                      | Hydraulic oil cylinder operator                               |
| c. Existing Raw Water Transmission Mains |  |   |
| 1)                                       | Kentucky River Station To Jacobsen Reservoir |   |
| a)                                       | Number of mains                              | 1   |
| b)                                       | Diameter (inches)                            | 30  |
| c)                                       | Length (feet)                                | 35,000  |
| d)                                       | Material                                     | Ductile iron  |
| 2)                                       | Jacobsen Reservoir to Richmond Road Station  |   |
| a)                                       | Number of mains (in parallel)                | 3   |
| b)                                       | Main No. 1                                   |   |
| i)                                       | Diameter (inches)                            | 30  |
| ii)                                      | Length (feet)                                | 14,200  |
| iii)                                     | Material                                     | Ductile iron  |
| c)                                       | Main No. 2                                   |   |
| i)                                       | Diameter (inches)                            | 20  |
| ii)                                      | Length (feet)                                | 14,900  |
| iii)                                     | Material                                     | Asbestos cement   |
| d)                                       | Main No. 3                                   |   |
| i)                                       | Diameter (inches)                            | 16  |
| ii)                                      | Length (feet)                                | 15,500  |
| iii)                                     | Material                                     | Unlined cast iron   |
| d. Existing Surge Control                |  |   |
| 1)                                       | Surge anticipator valves                     |   |
| a)                                       | Number                                       | 2   |
| b)                                       | Size (inches)                                | 6   |
| c)                                       | Type   | Ball valve  |
| d)                                       | Control                                      | Hydraulic oil cylinder operator<br>w/Electronic control panel |
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## II. Project Goals

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### A. Raw Water Transfer Pumps

1. Pump Capacity
  - a. Desired Reliable Capacity (One Unit Out of Service), MGD 18.0
  - b. Desired Maximum Capacity (Both Units In Service), MGD 22.0

2. Discussion:

In order to meet projected maximum day demands, KAWC must make the best possible use of the treatment capacities of both the Richmond Road Station (RRS) and Kentucky River Station (KRS) Water Treatment Plants. To most effectively utilize existing treatment capacity at both locations, KAWC must be able to reliably transfer at least 18 MGD from the Kentucky River directly to RRS or to Jacobsen Reservoir.

With the proposed improvements at the KRS Raw Water Pump Station (to increase pumping capacity from the Kentucky River) and the hydraulic capacity of the KRS Water Treatment Plant, KAWC would like to be able to deliver up to 22 MGD from the Kentucky River to RRS or Jacobsen Reservoir to further optimize use the treatment capacity available at both locations.

The most KAWC can transfer to RRS with one of the two existing pumps out of service (reliable capacity) is approximately 17 MGD. However, when run singly, these pumps are normally throttled to about 15 MGD to keep them “on their curve”. The two existing pumps together can deliver approximately 21 MGD to RRS.

3. Options Evaluated:

- a. Add Third Pump

The system head curve for the raw water transfer mains is fairly “steep”. It takes more than 20 feet of additional head to increase flow from 21 MGD to 22 MGD. The pump curves for the existing transfer pumps are fairly “flat”. The additional head will “back up” the existing pumps on their curves, significantly reducing the amount of flow they can deliver and their efficiency.

- b. Replace Existing Pumps With Larger Pumps

This option looked at replacing the two existing pumps with higher capacity, higher head units to deliver the desired flows. New pumps could be selected so that one pump would meet the desired reliable flow, and two units would operate more effectively when operated together. The new pumps would require higher horsepower motors and the associated electrical modifications.

4. Surge

This project includes a surge analysis to determine the adequacy of the existing surge facilities and equipment for the higher pumping rates and heads. The study will be used to determine what modifications, if any, are required to maintain at least the

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same level of surge protection afforded by the existing equipment and facilities at existing flows and discharge pressures.

**B. Electrical System**

The existing KRS is fed by a dual feed to a single transformer from Kentucky Power. The Kentucky Power transformer feeds a split bus with a tie breaker. Various pumps and process equipment, as well as lighting and HVAC, are fed from each side of the split bus.

KAWC has indicated that loads on one side of the bus occasionally approach the rating of the bus. This project includes an electrical power study of the KRS to determine if loads can be better balanced between the two sides of the bus, and whether the electrical service and main bus are adequately sized for additional loads, such as the higher horsepower raw water transfer pumps proposed under II. A. 3. b., above.

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### **III. Proposed Improvements**

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#### **A. Raw Water Transfer Pumps**

1. Replacement Raw Water Transfer Pumps
  - a. Quantity 2
  - b. Type Horizontal split case
  - c. Design Point No. 1
    - 1) Flow (MGD) 18.3
    - 2) Head (feet) 225
    - 3) Brake horsepower (HP) 975
  - d. Design Point No. 2
    - 1) Flow (MGD) 11.0
    - 2) Head (feet) 339
    - 3) Brake horsepower (HP) 875
  - e. Speed (rpm) 1770
  
2. Pumping Capacity\*
  - a. Reliable (one unit out of service) (MGD) 18.3
  - b. Total (both units in service) (MGD) 22

\* Based on pump suction pressure of 9 psi. Flow will increase with higher suction pressure and decrease with lower suction pressure. Suction pressure can be increased by throttling flow control valve at KRS raw water venture.
  
3. Miscellaneous
  - a. Suction diameter (inches) 20
  - b. Discharge diameter (inches) 16
  - c. Motor 1,000 HP horizontal
  - d. Discharge control valve Re-use existing
    - 1) Modify valve opening and closing times, as required, to conform to the following:\*
      - a) Emergency shutdown closing speed, seconds <5
      - b) Normal pump start-up opening speed, seconds >180
      - c) Normal pump shut-down closing speed, seconds >180

\* As recommended by surge memo/report issued July 31, 2006
  
- e. Provide winding and bearing temperature detectors and bearing vibration monitors.
  
4. Surge control
 

Preliminary results of the surge study indicate that the increased flows of the proposed pumps only slightly increase surge pressures within the transmission mains during power failure or emergency shut-downs. However, the surge study did indicate that significant reductions in surge pressures could be obtained by replacing existing air valves along the transmission main with new two stage (vacuum relief/air

release) or three stage (combination air/vacuum) air valves, adding new two stage and three stage air valves at multiple locations along the transmission mains, and adding a two stage vacuum valve on the pump discharge header,. Recommendations of the surge study include:

- a. Modify existing surge anticipator valves, as required, to conform to the following:
  - 1) Opening time, seconds 4
  - 2) Full open delay time, seconds 0
  - 3) Closing speed, seconds 120
  - 4) Low pressure setting, psi 5 psi or on power loss
  - 5) High pressure setting, psi 200
- b. Pump Operating Procedures:
  - 1) Start or stop no more than one pump at a time.
  - 2) Delay between starting or stopping pumps, normal operation, min. >5
  - 3) Delay before restarting first pump after power failure, minutes >20
  - 4) Delay before starting additional pumps after power failure, minutes >60
- c. Add two stage vacuum valve to pump header in station
  - 1) Size, inches 6-inch
  - 2) Manufacturer Vent-O-Mat

## B. Electrical

### A. Study Results and Recommendation

The existing Kentucky Utilities (KU) primary electric service to Kentucky River Station (KRS) includes two feeds to a single substation. Once inside the plant, the primary service feeds both sides of a split bus. The existing service and split bus are undersized for the proposed larger raw water transfer pumps.

If there is a power outage on one KU primary feed, it takes several hours for KU to manually actuate transfer switches to provide power to KRS via the second feed. Due to this operational requirement, and the fact that the existing primary service is undersized for the proposed transfer pumps, it is proposed to install a second incoming primary service to power the raw water transfer pumps, with a tie breaker to one side of the existing split bus. That way, if one primary service fails, the second will still be powered. Loads on at least one side of the existing split bus can be powered off the second primary service by operating tie breakers inside the plant.

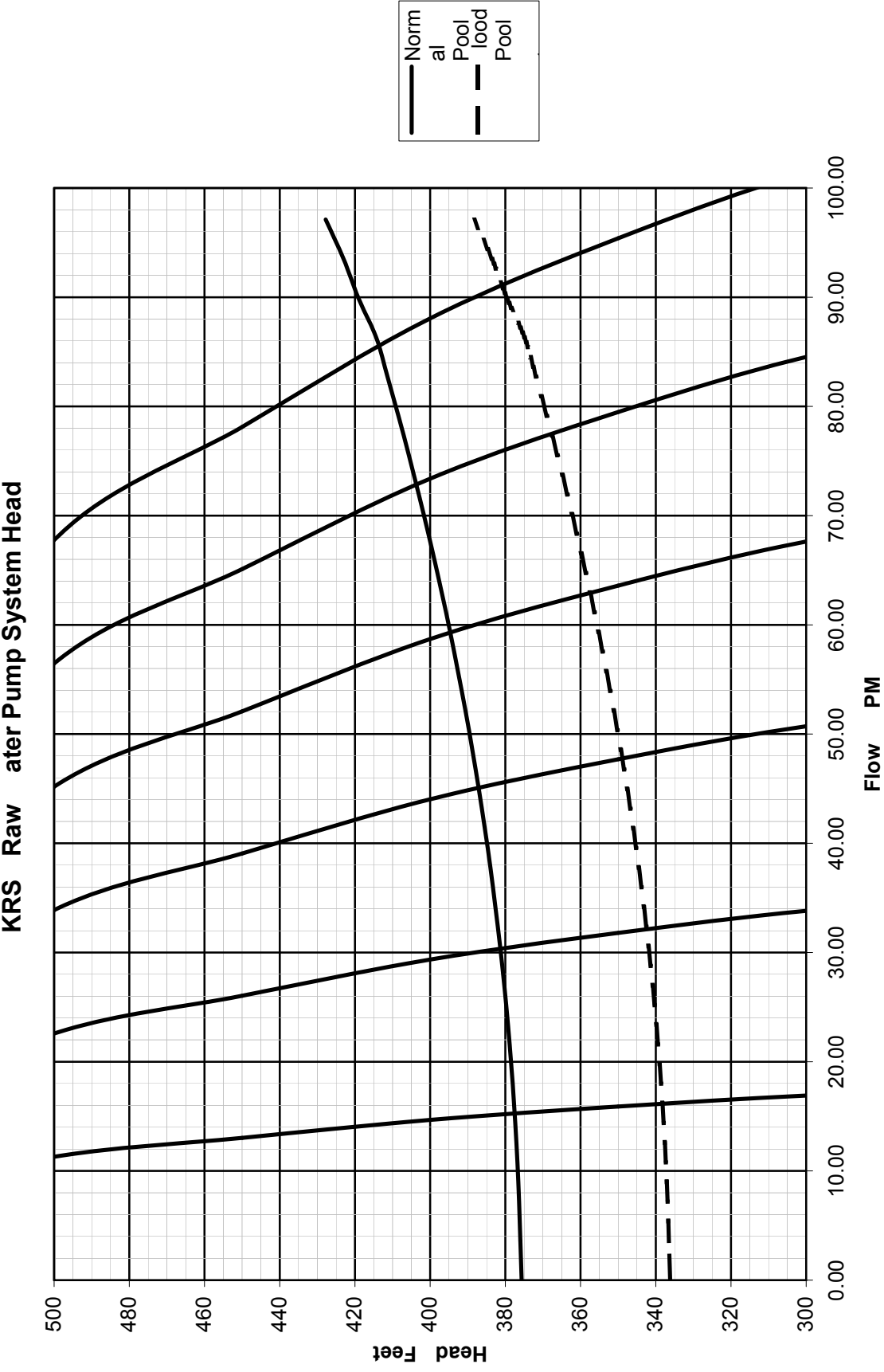
Several existing feeders are also undersized and should be replaced. Recommended feeder replacements, as well as more detailed information related to the recommendations above, can be found in the “Kentucky River Station Power Study” dated July, 2006.



**APPENDIX A**  
**SYSTEM HEAD CURVE**







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

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**Witness: Michael A. Miller**

309. Provide the following information for all final retirements for the last 15 years. If requested data is not available for the last 15 years, provide the data for as many years as are available.
- a. Date of retirement
  - b. Amount of retirement
  - c. Account
  - d. Reason for retirement
  - e. Whether or not retirement was excluded from historical interim retirement rate studies.

**Response:**

There were no retirements classified as final retirements for the last 15 years.

For the electronic version, refer to KAW\_R\_AGDR1\_309\_042610.pdf.

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

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**Witness: John Spanos**

310. Refer to page II-23 of the Depreciation Study, where it states "For most of the mass plant accounts and subaccounts, the statistical analyses resulted in good to excellent indications of significant survivor patterns." Please provide a full explanation of how Mr. Spanos determined this. In other words, what are the criteria Mr. Spanos uses to determine that a statistical analyses "results in good to excellent indications of significant survivor patterns."

**Response:**

Mr. Spanos has an understanding of the life characteristics of most mass accounts within the water industry which includes many reasons for assets to remain or be removed from service. Thus, when the statistical analyses of a particular asset class match with a reasonable degree of accuracy to the mortality pattern of a survivor curve, then "good to excellent indications of significant survivor patterns" are achieved.

For the electronic version, refer to KAW\_R\_AGDR1#310\_042610.pdf.



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

---

**Witness: John Spanos**

311. Was the life span methodology utilized in the prior studies? If so, please provide a comparison, by account and location, of the probable retirement year forecasted in the prior studies, with the probable retirement year forecasted in the Depreciation Study.

**Response:**

The life span methodology was not utilized in the prior Kentucky American Water Company Depreciation Study.

For the electronic version, refer to KAW\_R\_AGDR1#311\_042610.pdf.

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

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**Witness: John Spanos**

312. Please provide the specific calculation of each probable retirement year in the Depreciation Study. Also, please provide the installation date for each location.

**Response:**

The detailed depreciation calculation with each probable retirement year is set forth in the Depreciation Study. The detailed calculation for Account 304.20 and 304.30 is set forth on pages III-123 through III-127. The calculation for Account 304.60 is set forth on pages III-129 and III-130. The detailed calculation for Account 320.10 is set forth on pages III-143 through III-145 of the Depreciation Study.

For the electronic version, refer to KAW\_R\_AGDR1#312\_042610.pdf.

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

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**Witness: John Spanos**

313. Do the life span analyses include interim additions? If so, please provide a detailed explanation of how and why interim additions are included.

**Response:**

There are no future interim additions included in the life span analyses.

For the electronic version, refer to KAW\_R\_AGDR1#313\_042610.pdf.

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

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**Witness: John Spanos**

314. Identify all circumstances unique to Kentucky which influence or have an impact on the life span estimates.

**Response:**

There are no circumstances unique to Kentucky which influence or have an impact on the life span estimates.

For the electronic version, refer to KAW\_R\_AGDR1#314\_042610.pdf.

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

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**Witness: John Spanos**

315. For all accounts and locations for which Mr. Spanos is proposing the life span method, provide the following information to support Mr. Spanos's final retirement dates. Please respond to each item.
- a. Economic studies. (NARUC, p. 146)
  - b. Retirement plans. (NARUC, p. 146)
  - c. Forecasts. (NARUC, p. 146)
  - d. Studies of technological obsolescence. (NARUC, p. 146)
  - e. Studies of adequacy of capacity. (NARUC, p. 146)
  - f. Studies of competitive pressure. (NARUC, p. 146)
  - g. Relationships of type of construction to remaining life span.
  - h. Relationship of attained age to remaining life span.
  - i. Relationship of observed features and conditions at the time of field visits to remaining life span.
  - j. Relationship of specific plans of management to remaining life span.

**Response:**

The life span method is proposed for facilities within four accounts. The assets within these four accounts relate to the Kentucky River Station facility, the Richmond Road Station Treatment Plant and the Main Office. The Kentucky River Station has assets within Accounts 304.20, 304.30 and 320.10. The Richmond Road Station Treatment Plant has assets in Account 304.30 and 320.10. The assets for the Main Office are in Account 304.60.

The pumping and treatment facilities are continually reviewed as part of the operational planning and budgeting efforts which assess the adequacy of major facilities and the need to make capital improvements. If expected capital improvement costs for continued reliable operations are not economic, retirement plans are determined.

There were no formal analyses prepared to estimate the retirement lives of Kentucky American Water Company facilities. Each facility's retirements were estimated based on engineering judgment and experience with Kentucky American Water facilities.

Each of the facilities that utilize the life span method has retirement dates far into the future. The Kentucky River Station is 2037, the Richmond Road Station Treatment Plant is 2038 and the Main Office is 2043. The life span for the Kentucky River Station is over 100 years from initial construction and 45 years from major capital improvements. The Richmond Road Station Treatment Plant is also over 100 years from initial construction and 50 years from major capital improvements. The life span for the Main Office is 73 years from initial construction and 35 years from major capital improvements.

For the electronic version, refer to [KAW\\_R\\_AGDR1#315\\_042610.pdf](#).

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

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**Witness: John Spanos**

316. If not provided in the response to the immediately preceding question, please provide the source for the life spans selected by Mr. Spanos.

**Response:**

Please see response to KAW\_R\_AGDR1#315.

For the electronic version of this response, refer to KAW\_R\_AGDR1#316\_042610.pdf.

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

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**Witness: Michael A. Miller/John Spanos**

317. Provide a copy of the Company's most recent prior depreciation study and the Order(s) establishing the present depreciation rates.

**Response:**

The Company's 2007 Depreciation Study can be found at [www.psc.ky.gov](http://www.psc.ky.gov) under the case number 2007-00143, please refer to the KAW\_APP\_EX10\_043007.pdf (see testimony and exhibits of John Spanos). The Commission's Order and attached Settlement Agreement in 2007-00143 address the company's current depreciation rates.

For the electronic version of this response, refer to KAW\_R\_AGDR1#317\_042610.pdf.



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

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**Witness: John Spanos**

318. Please provide a calculation of the current depreciation rates in electronic format (Excel) with all formulae intact. Show all parameters used, and provide a source for those rates and underlying parameters. If the rates and parameters are not the same as approved in the most recent prior case, please explain why not. Also, if there are any differences in the account numbers used, please provide a reconciliation.

**Response:**

The excel file for the current depreciation rates is included on the enclosed CD in a folder labeled as KAW\_R\_AGDR1#318\_042610. For detail of the depreciation study performed by Mr. Spanos please refer to the Commission's website at [www.psc.ky.gov](http://www.psc.ky.gov) in case number 2007-00143. See Mr. Spanos's testimony, exhibits and numerous discovery requests from the Attorney General about the study and support for the study.

For the electronic of this response version, refer to KAW\_R\_AGDR1#318\_042610.pdf.

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

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**Witness: John J. Spanos**

319. Identify and explain all changes between the current study and the most recent prior study.

**Response:**

The current study and the most recent prior study have differences in life, curve, net salvage percent, probable retirement date, depreciation procedure, reserve to plant ratio and plant activity. The attached tables set forth the life, curve, net salvage percent and probable retirement date differences.

The proposed depreciation parameters were the result of a detailed and comprehensive depreciation study, reflecting both an analysis of the historical data, as well as consideration of current and prospective factors, that will impact the average life and net salvage to be achieved by each Company's property group.

Each of the applicable life and salvage parameters was utilized together with the surviving plant in service by vintage and book depreciation reserve at November 30, 2009 with the average service life procedure and remaining life method to develop the property group and/or location level annual depreciation rate.

The net changes in the annual depreciation rates are the result of the changes in the Company's plant account level balances, age of the surviving plant in service, book depreciation reserve and changes in the underlying service life and salvage parameters.

For the electronic version, refer to KAW\_R\_AGDR1#319\_042610.pdf.

KENTUCKY AMERICAN WATER COMPANY  
COMPARISON OF LIFE AND SALVAGE PARAMETERS FOR CURRENT STUDY AND MOST RECENT PRIOR STUDY

DEPRECIABLE GROUP	NOVEMBER 30, 2009			DECEMBER 31, 2006		
	SURVIVOR CURVE	NET SALVAGE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE	PROBABLE RETIREMENT DATE
STRUCTURES AND IMPROVEMENTS						
304.10 SOURCE OF SUPPLY	35-S1.5	(5)		35-S2	(5)	
304.20 POWER AND PUMPING STRUCTURES	60-R2.5	(20)	2037	65-R3	(20)	
KENTUCKY RIVER STATION	60-R2.5	(20)		65-R3	(20)	
OTHER STRUCTURES						
304.30 WATER TREATMENT						
KENTUCKY RIVER STATION	60-R2.5	(20)	2037	65-R3	(20)	
RICHMOND ROAD STATION TREATMENT PLANT	60-R2.5	(20)	2038	65-R3	(20)	
OTHER STRUCTURES	60-R2.5	(20)		65-R3	(20)	
304.40 TRANSMISSION AND DISTRIBUTION	30-S2	(5)		25-S2	0	
OFFICE BUILDINGS	55-R2.5	(5)	2043	55-R2.5	(5)	
MAIN OFFICE	55-R2.5	(5)		55-R2.5	(5)	
OTHER STRUCTURES						
304.70 STORE, SHOP AND GARAGE STRUCTURES	50-R2.5	0		45-R3	0	
304.80 MISCELLANEOUS STRUCTURES	25-R2	(10)		25-R1.5	0	
305.00 COLLECTING AND IMPOUNDING RESERVOIRS	75-R4	0		75-R4	0	
306.00 LAKE, RIVER AND OTHER INTAKES	50-S1	0		50-R2.5	0	
309.00 SUPPLY MAINS	65-S2.5	(10)		65-S2.5	(10)	
310.10 OTHER POWER GENERATION EQUIPMENT	35-S2.5	0		35-S2.5	0	
PUMPING EQUIPMENT						
311.20 ELECTRIC	50-R3	(20)		50-R3	(15)	
311.30 DIESEL	50-R3	(20)		50-R3	(15)	
311.40 HYDRAULIC	50-R3	(20)		50-R3	(15)	
311.52 SOURCE OF SUPPLY	50-R3	(20)		50-R3	(15)	
311.54 TRANS. AND DISTR. PUMPING EQUIPMENT	50-R3	(20)		50-R3	(15)	
320.10 PURIFICATION SYSTEM - STRUCTURES						
KENTUCKY RIVER STATION	60-R3	(20)	2037	55-S2	(15)	
RICHMOND ROAD STATION TREATMENT PLANT	60-R3	(20)	2038	55-S2	(15)	
OTHER STRUCTURES	60-R3	(20)		55-S2	(15)	
320.11 PURIFICATION SYSTEM - EQUIPMENT	45-R2.5	(20)		55-S2	(15)	
320.20 PURIFICATION SYSTEM - FILTER MEDIA	5-L2.5	0		55-S2	(15)	

KENTUCKY AMERICAN WATER COMPANY  
COMPARISON OF LIFE AND SALVAGE PARAMETERS FOR CURRENT STUDY AND MOST RECENT PRIOR STUDY

DEPRECIABLE GROUP	NOVEMBER 30, 2009			DECEMBER 31, 2006		
	SURVIVOR CURVE	NET SALVAGE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE	PROBABLE RETIREMENT DATE
330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES	60-S2.5	0		60-R4	(30)	
330.10 ELEVATED TANKS AND STANDPIPES	60-S2.5	(25)		60-R4	(30)	
330.20 GROUND LEVEL FACILITIES	60-S2.5	0		60-R4	(30)	
330.40 CLEARWELLS	60-S2.5	0		60-R4	(30)	
331.00 MAINS AND ACCESSORIES	75-R3	(15)		75-S2	(20)	
333.00 SERVICES	60-R2.5	(100)		70-R3	(120)	
<u>METERS</u>						
334.10 METERS	40-R1	(10)		40-R1.5	(10)	
334.11 BRONZE CASE	40-R1	(10)		40-R1.5	(10)	
334.12 PLASTIC CASE	40-R1	(10)		40-R1.5	(10)	
334.13 OTHER	40-R1	(10)		40-R1.5	(10)	
334.20 METER INSTALLATIONS	40-R1	(10)		40-R1.5	(10)	
334.30 METER VAULTS	40-R1	(10)		40-R1.5	(10)	
335.00 FIRE HYDRANTS	80-R3	(25)		75-R3	(25)	
339.10 OTHER SOURCE OF SUPPLY PLANT	5-SQ	0		5-SQ	0	
339.60 OTHER P/E COMPANY PLANNING STUDY	10-SQ	0		-	-	
<u>OFFICE FURNITURE AND EQUIPMENT</u>						
340.10 FURNITURE	20-SQ	0		20-SQ	0	
340.21 MAINFRAME	5-SQ	0		5-SQ	0	
340.22 PERSONAL COMPUTERS	5-SQ	0		5-SQ	0	
340.23 PERIPHERAL-OTHER	5-SQ	0		5-SQ	0	
340.30 COMPUTER SOFTWARE	5-SQ	0		5-SQ	0	
340.32 COMPUTER SOFTWARE-PERSONAL	5-SQ	0		5-SQ	0	
340.33 COMPUTER SOFTWARE-OTHER	5-SQ	0		5-SQ	0	
340.50 OTHER	15-SQ	0		15-SQ	0	
<u>TRANSPORTATION EQUIPMENT</u>						
341.10 LIGHT DUTY TRUCKS	13-S2.5	20		13-S2.5	20	
341.20 HEAVY DUTY TRUCKS	14-S2	15		15-S2.5	15	
341.30 AUTOS	10-S3	15		10-R4	15	
341.40 OTHER	16-L3	0		16-L2.5	0	

KENTUCKY AMERICAN WATER COMPANY

COMPARISON OF LIFE AND SALVAGE PARAMETERS FOR CURRENT STUDY AND MOST RECENT PRIOR STUDY

DEPRECIABLE GROUP	NOVEMBER 30, 2009			DECEMBER 31, 2006		
	SURVIVOR CURVE	NET SALVAGE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE	PROBABLE RETIREMENT DATE
342.00 STORES EQUIPMENT	25-SQ	0		25-SQ	0	
343.00 TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	0		20-SQ	0	
344.00 LABORATORY EQUIPMENT	15-SQ	0		15-SQ	0	
345.00 POWER OPERATED EQUIPMENT	18-L4	15		18-L2.5	25	
346.10 COMMUNICATION EQUIPMENT - NON-TELEPHONE	15-SQ	0		15-SQ	0	
346.19 REMOTE CONTROL AND INSTRUMENTATION	15-SQ	0		15-SQ	0	
346.20 COMMUNICATION EQUIPMENT - TELEPHONE	15-SQ	0		15-SQ	0	
347.00 MISCELLANEOUS EQUIPMENT	20-SQ	0		20-SQ	0	
348.00 OTHER TANGIBLE PROPERTY	20-SQ	0		20-SQ	0	

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

---

**Witness: John Spanos**

320. Please explain any changes in procedures, methods or techniques used to calculate the existing depreciation rates and those used to calculate the rates proposed in Mr. Spanos's Depreciation Study.

**Response:**

All methods, procedures and techniques used to calculate the existing depreciation rates are the same as those used to calculate the proposed depreciation rates in Mr. Spanos' Depreciation Study, with one exception, the use of the life span procedure for some assets.

For the electronic version, refer to KAW\_R\_AGDR1#320\_042610.pdf.

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

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**Witness: John Spanos**

321. Provide a table summarizing separately by account the depreciation expense changes caused by life changes, net salvage changes, and other changes. Provide additional explanations of the "other changes."

**Response:**

It is not possible to accurately separate, by account, the changes in depreciation expense due to the life and salvage components. The depreciation expense is calculated based on a combination of all parameters.

However, I have attached a table that sets forth the depreciation rates and expense as of November 30, 2009 comparing proposed parameters to current parameters.

For the electronic version, refer to KAW\_R\_AGDR1#321\_042610.pdf.

KENT CKY AMERICAN WATER COMPANY

COMPARISON OF THE S R I OR C R E NET SAL A E PERCENT AN CALC LATE ANN AL EPRECIATION ACCR ALS  
RELATE TO TILITY PLANT AT NO EM ER 0 200 FOR C RRENT AN PROPOSE PARAMETERS

	C RRENT				PROPOSE			
	S R I OR C R E	NET SAL A E	CALC LATE ACCR AL AMO NT	ANN AL ACCR AL RATE	S R I OR C R E	NET SAL A E	CALC LATE ACCR AL AMO NT	ANN AL ACCR AL RATE
304.10	35-S2	(5)	89,299	3.34	35-S1.5	(5)	88,670	3.32
304.20	65-R3	(20)	58,381	1.76	60-R2.5	(20)	114,704	3.46
	65-R3	(20)	38,225	2.01	60-R2.5	(20)	41,774	2.19
TOTAL ACCO NT 304.20			96,606	1.85			156,478	3.00
304.30	65-R3	(20)	99,212	2.09	60-R2.5	(20)	195,273	4.12
	65-R3	(20)	69,101	2.19	60-R2.5	(20)	126,486	4.01
	65-R3	(20)	40,507	2.02	60-R2.5	(20)	44,112	2.20
TOTAL ACCO NT 304.30			208,820	2.11			365,871	3.70
304.40	25-S2	0	31,203	3.03	30-S2	(5)	26,670	2.59
304.60	55-R2.5	(5)	61,129	2.02	55-R2.5	(5)	88,796	2.94
	55-R2.5	(5)	63,286	2.00	55-R2.5	(5)	63,286	2.00
TOTAL ACCO NT 304.60			124,415	2.01			152,082	2.46
304.70	45-R3	0	40,965	2.37	50-R2.5	0	35,188	2.03
304.80	25-R1.5	0	82,430	4.29	25-R2	(10)	95,698	4.98
TOTAL ACCO NT 304			673,738	2.35			920,657	3.21
305.00	75-R4	0	13,198	1.31	75-R4	0	13,198	1.31
306.00	50-R2.5	0	14,619	2.72	50-S1	0	14,096	2.62
309.00	65-S2.5	(10)	116,345	2.26	65-S2.5	(10)	116,345	2.26
310.10	35-S2.5	0	28,081	3.00	35-S2.5	0	28,081	3.00
TOTAL ACCO NT 305			175,576	1.87	50-R3	(20)	190,371	2.03
311.20	50-R3	(15)	14,806	2.06	50-R3	(20)	16,088	2.24
311.30	50-R3	(15)	180	2.14	50-R3	(20)	191	2.27
311.40	50-R3	(15)	194,213	2.32	50-R3	(20)	202,786	2.42
311.52	50-R3	(15)	4,073	2.31	50-R3	(20)	4,258	2.41
311.54	50-R3	(15)	388,848	2.08			413,694	2.21
TOTAL ACCO NT 311			388,848	2.08			413,694	2.21



KENT CKY AMERICAN WATER COMPANY

COMPARISON OF THE R I OR C R E NET SAL A E PERCENT AN CALC LATE ANN AL EPRECIATION ACCR ALS  
RELATE TO TILITY PLANT AT NO EM ER 0 200 FOR C RRENT AN PROPOSE PARAMETERS

	C RRENT				PROPOSE			
	S R I OR C R E	NET SAL A E	CALC LATE ACCR AL AMO NT	ANN AL ACCR AL RATE	S R I OR C R E	NET SAL A E	CALC LATE ACCR AL AMO NT	ANN AL ACCR AL RATE
320.10 P R CAT ON SYSTEM - STR CT RES KENT CKY R ER STAT ON R CHMOND ROAD STAT ON TREATMENT PLANT OTHER STR CT RES TOTAL ACCO NT 320.10	55-S2 55-S2 55-S2	(15) (15) (15)	125,224 131,759 47,675	1.46 1.76 2.09	60-R3 60-R3 60-R3	(20) (20) (20)	179,106 221,237 44,720	2.09 2.95 1.96
320.11 P R CAT ON SYSTEM - E PMENT 320.20 P R CAT ON SYSTEM - LTER MED A TOTAL ACCO NT 320	45-R2.5 5-L2.5	(20) 0	307,662 40,357	2.55 23.94	45-R2.5 5-L2.5	(20) 0	307,662 40,357	2.55 23.94
330.00 D STR B T ON RESER ORS AND STANDP PES 330.10 ELE ATED TANKS AND STANDP PES 330.20 GRO NDLE EL ACLT ES 330.40 CLEARWELLS TOTAL ACCO NT 330	60-R4 60-R4 60-R4 60-R4	0 (30) 0 0	27,018 220,963 1,542 5	1.62 2.15 1.37 0.86	60-S2.5 60-S2.5 60-S2.5 60-S2.5	0 (25) 0 0	27,023 206,894 1,542 5	1.62 2.01 1.37 0.86
331.00 MA NS AND ACCESSOR ES 333.00 SER CES METERS 334.10 METERS 334.11 BRON E CASE 334.12 PLAST C CASE 334.13 OTHER TOTAL ACCO NT 334.1	75-S2 70-R3 40-R1.5 40-R1.5 40-R1.5 40-R1.5	(20) (120)	2,453,415 564,822	1.77 2.88	75-R3 60-R2.5	(15) (100)	2,326,438 591,287	1.67 3.01
334.20 METER NSTALLAT ONS 334.30 METER A LTS 335.00 RE HYDRANTS 339.10 OTHER SO RCE O S PPLY PLANT 339.60 OTHER P E COMPANY PLANN NG ST DY TOTAL ACCO NT 340.10	40-R1.5 40-R1.5 75-R3 5-S 10-S	(10) (10) (25) 0 0	489,011 3,846 155,353 1,285 23,065	2.95 2.70 1.58 15.34 9.79	40-R1 40-R1 80-R3 5-S 10-S	(10) (10) (25) 0 0	463,756 3,840 143,307 1,285 23,065	2.80 2.70 1.46 15.34 9.79
340.10 O CE RNT RE AND E PMENT RNT RE LLY ACCR ED AMORT ED TOTAL ACCO NT 340.10	20-S	0	26,931	5.00	20-S	0	26,931	5.00
			26,931	3.67			26,931	3.67

KENT CKY AMERICAN ATER COMPANY

COMPARISON OF THE S R I OR C R E NET SAL A E PERCENT AN CALC LATE ANN AL EPRECIATION ACCR ALS  
RELATE TO TILITY PLANT AT NO EM ER 0 200 FOR C RRENT AN PROPOSE PARAMETERS

EPRECIATION	LE	RO	P	C RRENT				PROPOSE					
				S R I OR C R E	NET SAL A E	CALC LATE ACCR AL AMOUNT	ANN AL ACCR AL RATE	S R I OR C R E	NET SAL A E	CALC LATE ACCR AL AMOUNT	ANN AL ACCR AL RATE		
340.21	MAN RAME LLY ACCR ED AMORT ED			5-S	0	12,395	-	20.00	5-S	0	12,395	-	20.00
	TOTAL ACCO NT 340.21					12,395	13.88				12,395	13.88	
340.22	PERSONAL COMP TERS LLY ACCR ED AMORT ED			5-S	0	80,005	-	20.00	5-S	0	80,005	-	20.00
	TOTAL ACCO NT 340.22					80,005	9.29				80,005	9.29	
340.23	PER PHERAL-OTHER LLY ACCR ED AMORT ED			5-S	0	35,316	-	20.00	5-S	0	35,316	-	20.00
	TOTAL ACCO NT 340.23					35,316	12.68				35,316	12.68	
340.30	COMP TER SO TWARE LLY ACCR ED AMORT ED			5-S	0	114,193	-	20.00	5-S	0	114,193	-	20.00
	TOTAL ACCO NT 340.30					114,193	2.51				114,193	2.51	
340.32	COMP TER SO TWARE-PERSONAL LLY ACCR ED AMORT ED			5-S	0	20,069	-	20.00	5-S	0	20,069	-	20.00
	TOTAL ACCO NT 340.32					20,069	19.92				20,069	19.92	
340.33	COMP TER SO TWARE-OTHER LLY ACCR ED AMORT ED			5-S	0	894	-	20.00	5-S	0	894	-	20.00
	TOTAL ACCO NT 340.33					894	0.17				894	0.17	

KENT CKY AMERICAN WATER COMPANY

COMPARISON OF THE S R I OR C R E NET SAL A E PERCENT AN CALC LATE ANN AL EPRECIATION ACCR ALS  
RELATE TO TILITY PLANT AT NO EM ER 0 200 FOR C RRENT AN PROPOSE PARAMETERS

EPRECIA LE RO P	C RRENT				PROPOSE			
	S R I OR C R E	NET SAL A E	CALC LATE ACCR AL AMO NT	ANN AL ACCR AL RATE	S R I OR C R E	NET SAL A E	CALC LATE ACCR AL AMO NT	ANN AL ACCR AL RATE
340.50 OTHER								
LLY ACCR ED		0	0	-		0	-	
AMORT ED	15-S	0	4,640	6.67	15-S	0	4,640	6.67
TOTAL ACCO NT 340.50			4,640	5.25			4,640	5.25
TOTAL ACCO NT 340			294,443	4.07			294,443	4.07
<u>TRANSPORTATION E PMENT</u>								
341.10 LIGHT D TY TR CKS	13-S2.5	20	0	-	13-S2.5	20	0	-
341.20 HEA Y D TY TR CKS	15-S2.5	15	22,578	1.94	14-S2	15	24,464	2.11
341.30 A TOS	10-R4	15	0	-	10-S3	15	0	-
341.40 OTHER	16-L2.5	0	22,126	5.31	16-L3	0	22,194	5.33
TOTAL ACCO NT 341			44,704	1.22			46,658	1.27
342.00 STORES E PMENT								
LLY ACCR ED		0	0	-		0	-	
AMORT ED	25-S	0	1,265	4.00	25-S	0	1,265	4.00
TOTAL ACCO NT 342.00			1,265	3.73			1,265	3.73
343.00 TOOLS, SHOP AND GARAGE E PMENT								
LLY ACCR ED		0	0	-		0	-	
AMORT ED	20-S	0	86,955	5.00	20-S	0	86,955	5.00
TOTAL ACCO NT 343.00			86,955	4.56			86,955	4.56
344.00 LABORATORY E PMENT								
LLY ACCR ED		0	0	-		0	-	
AMORT ED	15-S	0	45,229	6.67	15-S	0	45,229	6.67
TOTAL ACCO NT 344.00			45,229	5.46			45,229	5.46
345.00 POWER OPERATED E PMENT								
346.10 COMM N CAT ONE PMENT - NON-TELEPHONE								
LLY ACCR ED		25	20,324	1.33	18-L4	15	31,732	2.08
AMORT ED	15-S	0	0	-	15-S	0	0	-
TOTAL ACCO NT 346.10			112,954	6.67			112,954	6.67
TOTAL ACCO NT 346.10			112,954	5.88			112,954	5.88

KENT CKY AMERICAN ATER COMPANY

COMPARISON OF THE S R I OR C R E NET SAL A E PERCENT AN CALC LATE ANN AL EPRECIATION ACCR ALS  
RELATE TO TILITY PLANT AT NO EM ER 0 200 FOR C RRENT AN PROPOSE PARAMETERS

	C RRENT				PROPOSE			
	S R I OR C R E	NET SAL A E	CALC LATE ACCR AL AMO NT	ANN AL ACCR AL RATE	S R I OR C R E	NET SAL A E	CALC LATE ACCR AL AMO NT	ANN AL ACCR AL RATE
346.19	15-S	0	1,488	6.67	15-S	0	1,488	6.67
346.20	15-S	0	16,054	6.67	15-S	0	16,054	6.67
347.00	20-S	0	0	-	20-S	0	0	-
			56,758	5.00			56,758	5.00
TOTAL ACCO NT 347.00			56,758	4.54			56,758	4.54
348.00	20-S	0	6,921	5.00	20-S	0	6,921	5.00
TOTAL EPRECIA LE PLANT			1	2.19			1 11	2.27

NRECO ERE RESER E TO E AMORTI E

340.10	RNT RE	(11,320)
340.21	MAN RAME	5,282
340.22	PERSONAL COMP TERS	(178,840)
340.23	PER PHERAL-OTHER	17,534
340.30	COMP TER SO TWARE	(123,830)
340.32	COMP TER SO TWARE-PERSONAL	(107,860)
340.33	COMP TER SO TWARE-OTHER	(26,465)
340.50	OTHER	(4,226)
342.00	STORES E PMENT	(668)
343.00	TOOLS, SHOP AND GARAGE E PMENT	(31,240)
344.00	LABORATORY E PMENT	(34,970)
346.10	COMM N CAT ONE PMENT - NON-TELEPHONE	101,460
346.19	REMOTE CONTROL AND NSTR MENTAT ON	71
346.20	COMM N CAT ONE PMENT - TELEPHONE	1,340
347.00	M SCELLANEO SE PMENT	6,500
348.00	OTHER TANG BLE PROPERTY	(49,260)
TOTAL NRECO ERE RESER E TO E AMORTI E		( 2)
TOTAL PLANT		2 2

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

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**Witness: John Spanos**

322. Please provide the current depreciation rates, split into three separate components: capital recovery, gross salvage and cost of removal.

**Response:**

The attached schedule sets forth the current depreciation rates split into three components: capital recovery, gross salvage and cost of removal.

For the electronic version, refer to KAW\_R\_AGDR1#322\_042610.pdf.

KENT CKY AMERICAN ATER COMPANY

ESTIMATE S R I ORC R E ORI NAL COST OOK EPRECIATION RESER EAN CALC LATE  
ANN AL EPRECIATION ACCR ALS RELATE TO TILITY PLANT AT ECEM ER 1 200

STR CT RES	S R I OR C R E	NET SAL A E	ORI NAL COST ECEM ER 1 200	OOK EPRECIATION RESER E	F T R E ACCR ALS	CALC LATE ACCR AL AMO NT	ANN AL ACCR AL RATE	CAPITAL RECO ERY RATE	COST OF REMO AL RATE	ROSS SAL A E RATE
304.10	35-S2	(5)	2,568,387.51	177,030	2,519,776	77,867	3.03	2.89	0.14	0.00
304.20	65-R3	(20)	4,800,062.05	4,875,928	4,484,145	92,954	1.94	1.56	0.38	0.00
304.30	66-R3	(20)	8,962,557.44	1,836,637	8,918,433	171,150	1.91	1.53	0.38	0.00
304.40	25-S2	0	825,967.62	292,975	532,992	35,881	4.34	4.34	0.00	0.00
304.60	55-R2.5	(5)	3,991,281.60	1,042,342	3,148,505	80,281	2.01	1.90	0.11	0.00
304.70	48-R3	(10)	1,018,770.93	244,474	774,296	23,745	2.33	2.33	0.00	0.00
304.80	25-R1.5	0	1,563,838.35	173,941	1,389,898	65,570	4.19	4.19	0.00	0.00
TOTAL ACCO NT 304			23,730,865.50	5,043,327	21,768,045	547,448	2.31			
305.00	75-R4	0	1,016,553.24	299,803	716,750	15,210	1.50	1.50	0.00	0.00
306.00	50-R2.5	0	561,429.96	206,712	354,718	12,833	2.29	2.29	0.00	0.00
309.00	65-S2.5	(10)	5,084,342.14	1,623,161	3,969,616	92,782	1.82	1.53	0.22	(0.07)
310.10	35-S2.5	0	572,453.97	219,573	352,881	18,076	3.16	3.16	0.00	0.00
<b>P MPNGE PMENT</b>										
311.20	50-R3	(15)	9,600,980.00	2,953,024	8,088,108	235,375	2.45	1.97	0.40	(0.08)
311.30	D ESEL	(15)	724,441.60	237,479	595,630	17,919	2.47	1.98	0.40	(0.09)
311.40	HYDRA L C	(15)	61,581.87	1,444	69,375	1,420	2.31	1.88	0.37	(0.06)
TOTAL ACCO NT 311			10,387,003.47	3,191,947	8,753,113	254,714	2.45			
320.10	55-S2	(15)	26,461,236.62	8,249,278	22,181,147	585,195	2.21	1.68	0.43	(0.10)
330.10	60-R4	(30)	11,813,469.44	2,351,172	13,006,337	265,707	2.25	1.47	0.73	(0.05)
331.00	75-S2	(20)	151,503,649.02	32,823,433	148,980,948	2,509,245	1.66	1.35	0.24	(0.07)
333.00	70-R3	(120)	35,325,950.03	12,252,053	65,465,036	1,143,972	3.24	1.86	1.38	0.00
<b>METERS</b>										
334.10	40-R1.5	(10)	90,962.25	8,504	91,554	2,532	2.78	2.33	0.34	(0.11)
334.11	40-R1.5	(10)	45,063.51	7,789	41,781	1,288	2.86	2.39	0.35	(0.12)
334.12	40-R1.5	(10)	1,444,409.44	374,208	1,214,643	41,412	2.87	2.40	0.35	(0.12)
334.13	40-R1.5	(10)	6,870,500.64	941,563	6,615,988	192,725	2.81	2.34	0.35	(0.12)
TOTAL ACCO NT 334.1			8,450,935.84	1,332,064	7,963,966	237,957	2.82			
334.20	40-R1.5	(10)	15,249,739.68	4,155,235	12,619,482	445,783	2.92	2.64	0.28	0.00
335.00	75-R3	(25)	10,147,784.89	2,204,094	10,480,640	174,654	1.72	1.31	0.33	(0.08)
339.10	5-S	0	3,838.00	3,072	766	766	19.96	19.96	0.00	0.00
<b>O CE RNT RE E PMENT</b>										
340.10	20-S	0	701,103.19	450,764	250,340	52,430	7.48	7.48	0.00	0.00
340.21	5-S	0	50,239.84	32,073	18,167	4,037	8.04	8.04	0.00	0.00
340.22	5-S	0	1,509,960.66	1,213,034	296,928	143,742	9.52	9.52	0.00	0.00
340.23	5-S	0	497,999.21	395,188	102,810	87,110	17.49	17.49	0.00	0.00
340.30	5-S	0	4,551,309.57	3,772,326	778,984	312,661	6.87	6.87	0.00	0.00
340.32	5-S	0	638,669.14	638,669	0	0	-	0.00	0.00	0.00
340.33	5-S	0	528,219.88	433,163	95,057	95,057	18.00	18.00	0.00	0.00
340.50	15-S	0	178,703.11	113,507	65,196	12,805	7.17	7.17	0.00	0.00
TOTAL ACCO NT 340			8,656,204.60	7,048,724	1,607,482	707,842	8.18			
<b>TRANSPORTATION E PMENT</b>										
341.10	13-S2.5	20	1,718,376.55	499,347	875,354	124,007	7.22	5.57	0.00	(1.65)
341.20	15-S2.5	15	783,375.60	256,123	409,746	50,756	6.48	5.44	0.00	(1.04)
341.30	10-R4	15	180,201.94	91,039	62,133	19,637	10.90	9.30	0.00	(1.60)
341.40	16-L2.5	0	135,681.17	16,851	118,831	8,670	6.39	6.39	0.00	0.00
TOTAL ACCO NT 341			2,817,635.26	863,380	1,466,064	203,070	7.21			

KENT CKY AMERICAN ATER COMPANY

ESTIMATE S R I ORC R E ORI INAL COST OOK EPRECIATION RESER EAN CALC LATE  
ANN AL EPRECIATION ACCR ALS RELATE TO TILITY PLANT AT ECEM ER 1 200

	S R I OR C R E	NET SAL A E	ORI INAL COST AT ECEM ER 1 200	OOK EPRECIATION RESER E	F T RE ACCR ALS	CALC LATE ACCR AL AMO NT	ANN AL ACCR AL RATE	CAPITAL RECO ERY RATE	COST OF REMO AL RATE	ROSS SAL A E RATE
	(2)	( )	( )	( )	( )	( )	( )	( )	(10)	(11)
342.00	25-S	0	35,546.95	25,237	10,310	1,843	5.18	5.18	0.00	0.00
343.00	20-S	0	1,421,289.04	437,667	983,620	80,654	5.67	5.67	0.00	0.00
344.00	15-S	0	843,098.99	397,789	445,310	59,871	7.10	7.10	0.00	0.00
345.00	18-L2.5	25	1,589,810.84	305,626	886,734	70,747	4.45	3.34	0.00	(1.11)
346.10	15-S	0	1,931,144.48	1,016,711	914,433	118,241	6.12	6.12	0.00	0.00
347.00	20-S	0	1,262,276.87	289,116	973,160	65,955	5.23	5.23	0.00	0.00
348.00	20-S	0	138,484.58	55,826	82,659	7,682	5.55	5.55	0.00	0.00
<b>TOTAL EPRECIATION LE PLANT</b>		<b>1 00</b>	<b>. 1</b>	<b>0</b>	<b>2 21</b>	<b>20 2</b>				
<b>NON EPRECIATION LE PLANT</b>										
301.00	ORGAN ATION		31,640.33							
302.00	RANCH SES AND CONSENTS		70,260.82							
303.20	LAND - SO RCE O S PPLY		355,966.67							
303.30	LAND - P IMP NG		91,826.50							
303.40	LAND - WATER TREATMENT		68,163.99							
303.50	LAND - TRANSM SS ON D STRB TON		4,019,854.04							
<b>TOTAL NON EPRECIATION LE PLANT</b>		<b>2 2</b>	<b>. 12</b>	<b>0</b>	<b>2 21</b>	<b>20 2</b>				
<b>TOTAL PLANT</b>		<b>2 2</b>	<b>. 1</b>	<b>0</b>	<b>2 21</b>	<b>20 2</b>				

The accrual rate or ne additions in Account 340.32 ill be 20

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

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**Witness:**      **Michael A. Miller**

323.    Provide any and all internal studies and correspondence concerning the Company's and the parent company's (American Water Works) implementation of FASB Statement No. 143 and FIN 47.

**Response:**

There are no internal studies. Please see the response to KAW\_R\_AGDR1#324\_042610 and KAW\_R\_AGDR1#328\_042610.

For electronic version of this response, refer to KAW\_R\_AGDR1#323\_042610.pdf.



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

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**Witness:**     **Michael A. Miller**

324. Provide complete copies of all correspondence with the following parties regarding the Company's implementation of FASB Statement No. 143 and FIN 47:
- a. External auditors and other public accounting firms.
  - b. Consultants
  - c. External counsel
  - d. Federal and State regulatory agencies
  - e. Internal Revenue Service

**Response:**

Please see the attached correspondence with External Auditors and Consultants.

For the electronic version, refer to KAW\_R\_AGDR1#324\_042610.pdf.

800 W. Hershey Park Drive  
Hershey, PA 17033

T 717-531-3221  
F 717-531-3235

----- Forwarded by Chuck A Gilbert/PAWC/AWWSC on 01/18/2005 06:02 PM -----



Walter Gauss  
01/18/2005 03:50 PM

To: Christopher C Buls/PAWC/AWWSC@AWW, Chuck A  
Gilbert/PAWC/AWWSC@AWW, Mike  
Miller/WVAWC/AWWSC@AWW, Tom  
Bailey/WVAWC/AWWSC@AWW  
cc: Edward J Keiffer/ADMIN/CORP/AWWSC@AWW, Tom  
McKittrick/ADMIN/CORP/AWWSC@AWW, Rod  
Neviraskas/SHARVCS/AWWSC@AWW, Gary  
Akmentins/SHARVCS/AWWSC@AWW, Robert D  
Sievers/ADMIN/CORP/AWWSC@AWW, Thomas C  
Spitz/SHARVCS/AWWSC@AWW  
Subject: Net Negative Salvage - Southeast Region

Dear All:

2004 US GAAP Audited Financial Statements will require the reclassification of net negative salvage out of depreciation expense to operation and maintenance expense and the reclassification of net negative salvage out of accumulated depreciation to a regulatory liability or asset account. This is in accordance with SFAS 143 "Accounting for Asset Retirement Obligations" as well as SEC guidance.

Please review this analysis carefully. The impact of this disclosure and account reclassification may influence future rates cases as net negative salvage previously embedded within accumulated depreciation will now be subject to examination.

For 2003, net negative salvage included in depreciation was estimated using each company's most recent depreciation study. Net negative salvage included in depreciation was calculated using the percentage factor of net negative salvage as a percent of total gross utility plant in service and net salvage.

For 2004 the same methodology is used, however rather than applying a composite net negative salvage percentage, net negative salvage was calculated on an individual asset class level (schedule attached).

It is proposed that net negative salvage included in accumulated depreciation be estimated in the same way. First the average percentage net increase in accumulated depreciation attributable to net negative salvage over the past 6 years is calculated. This average net negative salvage percentage of accumulated depreciation is then multiplied by the net increase in accumulated depreciation for the period starting when companies began accounting for NNS in depreciation rates and ending 12/31/04.

**Proposed SFAS 143, 2004 audited financial statement adjustments:**

**Kentucky**

Operation and Maintenance expense	\$1,058,788	
Depreciation Expense		\$1,058,788
Accumulated Depreciation	\$6,212,492	
Regulatory Liability NNS		\$6,212,492

**Tennessee**

Operation and Maintenance expense	\$356,712	
Depreciation Expense		\$356,712
Accumulated Depreciation	\$1,842,781	
Regulatory Liability NNS		\$1,842,781

**Virginia**

Operation and Maintenance expense	\$253,964	
Depreciation Expense		\$253,964
Accumulated Depreciation	\$173,576	
Regulatory Liability NNS		\$173,576

**West Virginia**

Operation and Maintenance expense	\$2,065,405	
Depreciation Expense		\$2,065,405
Regulatory Asset NNS	\$5,893,470	
Accumulated Depreciation		\$5,893,470

The attached schedule contains the detailed calculations used to arrive at these entries. I have also attached a PDF file (information received from your staff) containing the asset class net negative salvage factors from the depreciation study used for the computations.

Mike Miller provided the approximate date that Tennessee and Virginia started including net negative salvage as part of depreciation. West Virginia's 1999 rate case included information that net negative salvage commenced in July 2000. For Kentucky I used a 1/1/1990 start date as this was a reasonable assumption based upon information from other American Water companies and information from Tom McKittrick.






Maryland was not included as it was determined last year that net negative salvage was not included in its depreciation rates.

Pennsylvania was not included as net negative salvage in accumulated depreciation was already reclassified to a regulatory asset account as of 12/31/2003 and the net negative salvage component of depreciation was reclassified to operations and maintenance expense quarterly, in statements sent to security holders during 2004.

For 2005 it may be advisable to record these adjustments on a detailed level through recurring journal entries each month. Gary Akmentins is looking at the feasibility of this approach and has set a target date of March 2005 to automate this process.

Please let me know if you have any questions and if you are in agreement with my calculations by Tuesday 01/25/05. If you know of any other way in which to estimate the amount of net negative salvage included in accumulated depreciation I would appreciate your suggestions.

Walter Gauss

    
Southeastern 2004 NNS.xls Tennessee NNS by asset class.pdf Virginia 1986 NNS by asset class.pdf  
   
Kentucky NNS by asset class.pdf West Virginia NNS by asset class.pdf

**Net Negative Salvage in Depreciation Expense**

Date of Depreciation Study	2004	2003	2002	2001	2000	1999	1998
Kentucky							
Total depr. 1995	6,655,435	5,823,480	5,620,415	5,373,898	5,109,380	4,790,793	
% attributable to negative salvage	15.81%	16.88%	16.49%	16.24%	15.99%	15.87%	
Net negative salvage in depreciation	1,058,788	983,054	926,960	872,648	817,048	760,483	
Net removal costs (SD2 2004-1999 )	355,596	330,282	478,771	322,259	258,105	158,529	
Accumulated Depreciation (SD2 2004-1999 )	66,027,848	59,283,172	54,242,814	48,780,792	42,762,017	38,597,621	34,971,660
Year over Year increase in Accumulated Depreciation	6,744,676	5,040,368	5,462,022	6,018,775	4,164,496	3,625,861	
Negative salvage in depr less net removal	703,192	652,792	448,189	550,389	558,943	601,954	
Negative salvage in AD	10.4%	13.0%	8.2%	9.1%	13.4%	16.6%	
6 year average	11.8%						
Negative salvage in AD	6,212,492						
Negative salvage in AD Prior Year	5,509,300						
			66,027,848	Accumulated Depreciation @ 12/31/04			
			13,342,825	Accumulated Depreciation @ 12/31/89			
			92,665,023	Increase in Accumulated Depreciation since beginning of NNS			

**Note 2 Property Plant and Equipment**

When a unit of property is retired, the recorded value of such unit is credited to the asset account and that value, including the cost of removal, is charged to accumulated depreciation. The Company recovers retirement costs through the depreciation component of customer rates during the life of the associated asset. In accordance with SFAS 143, "Accounting for Asset Retirement Obligations", \$6,212 and \$5,509 have been reclassified as of December 31, 2004 and 2003, and is reported as a regulatory liability. Prior to the adoption of SFAS 143, these amounts were embedded within accumulated depreciation. Additionally, removal cost ( net of salvage ) of \$1,059 and \$983 have been recorded as operation and maintenance expense for the years ended December 31, 2004 and 2003 to remove retirement costs from depreciation expense, where they were previously reported.

Sub	Description	2004 Dep	NNS%	NNS in Dep	2003 Dep	NNS%	NNS in Dep	2002 Dep	NNS%	NNS in Dep	2001 Dep	NNS%	NNS in Dep	2000 Dep	NNS%	NNS in Dep	1999 Dep	NNS%	NNS in Dep	
304200	Struct & Imp SS	23,020	0.00%	0	12,066	0.00%	0	7,061	0.00%	0	3,687	0.00%	0	3,077	0.00%	0	0	0.00%	0	
304100	Struct & Imp P	102,997	-9.09%	(9,362)	102,997	-9.09%	(9,362)	102,997	-9.09%	(9,362)	102,997	-9.09%	(9,362)	102,997	-9.09%	(9,362)	93,835	-8.09%	(8,530)	
304300	Struct & Imp WT	142,873	-9.09%	(12,887)	141,623	-9.09%	(12,874)	134,384	-9.09%	(12,678)	134,384	-9.09%	(12,678)	128,811	-9.09%	(11,709)	122,949	-9.09%	(11,176)	
304400	Struct & Imp TD	40,944	0.00%	0	40,944	0.00%	0	40,944	0.00%	0	40,944	0.00%	0	36,711	0.00%	0	0	0.00%	0	
304600	Struct & Imp Offices	64,684	0.00%	0	65,183	0.00%	0	65,205	0.00%	0	64,273	0.00%	0	64,277	0.00%	0	63,410	0.00%	0	
304700	Struct & Imp Store Shop Gar	16,345	0.00%	0	16,345	0.00%	0	15,428	0.00%	0	14,924	0.00%	0	14,894	0.00%	0	14,283	0.00%	0	
304800	Struct & Imp Misc	31,278	0.00%	0	31,278	0.00%	0	31,278	0.00%	0	31,278	0.00%	0	31,278	0.00%	0	31,278	0.00%	0	
305000	Collect & Impounding	23,305	0.00%	0	22,283	0.00%	0	22,292	0.00%	0	22,292	0.00%	0	20,944	0.00%	0	22,392	0.00%	0	
306000	Lake, River & Other Inlakes	12,507	0.00%	0	12,507	0.00%	0	9,947	0.00%	0	7,270	0.00%	0	7,270	0.00%	0	9,914	0.00%	0	
309000	Supply Mains	56,414	-4.76%	(2,685)	56,414	-4.76%	(2,685)	56,356	-4.76%	(2,683)	56,275	-4.76%	(2,679)	56,135	-4.76%	(2,672)	55,985	-4.76%	(2,665)	
310100	Power Generation Equip Other	19,164	0.00%	0	18,806	0.00%	0	18,885	0.00%	0	18,755	0.00%	0	18,755	0.00%	0	18,755	0.00%	0	
311200	Pump Equip Electric	352,104	-7.41%	(26,091)	350,013	-7.41%	(25,967)	347,736	-7.41%	(25,767)	345,211	-7.41%	(25,556)	335,150	-7.41%	(24,835)	325,234	-7.41%	(24,174)	
311300	Pump Equip Diesel	18,304	-7.41%	(1,356)	18,304	-7.41%	(1,356)	18,311	-7.41%	(1,357)	18,311	-7.41%	(1,357)	18,311	-7.41%	(1,357)	18,311	-7.41%	(1,357)	
311400	Pump Equip Hydraulic	56	0.00%	0	56	0.00%	0	56	0.00%	0	56	0.00%	0	56	0.00%	0	56	0.00%	0	
320100	WT Equip Non-Media	985,143	-16.87%	(160,889)	838,940	-16.87%	(156,521)	801,183	-16.87%	(150,227)	888,766	-16.87%	(148,157)	883,447	-16.87%	(147,271)	869,086	-16.87%	(144,873)	
330000	Dist Reservoirs & Standpipes	14,281	0.00%	0	14,281	0.00%	0	14,281	0.00%	0	14,281	0.00%	0	14,281	0.00%	0	14,281	0.00%	0	
330100	Elevated Tanks & Standpipes	131,298	-9.09%	(11,935)	131,950	-9.09%	(11,931)	131,264	-9.09%	(11,925)	120,184	-9.09%	(10,925)	109,589	-9.09%	(9,962)	100,689	-9.09%	(9,151)	
331001	TD Mains Not Classified by Siz	1,506,247	-3.85%	(57,991)	1,441,897	-3.85%	(54,082)	1,404,744	-3.85%	(51,882)	1,302,645	-3.85%	(50,152)	1,239,423	-3.85%	(47,718)	1,162,441	-3.85%	(44,753)	
331100	TD Mains 4in & Less	22,585	-3.85%	(870)	22,585	-3.85%	(870)	21,413	-3.85%	(824)	10,240	-3.85%	(394)	0	-3.85%	(0)	0	-3.85%	(0)	
331200	TD Mains 6in to 8in	9,308	-3.85%	(358)	9,333	-3.85%	(357)	9,271	-3.85%	(357)	4,616	-3.85%	(178)	0	-3.85%	(0)	0	-3.85%	(0)	
331300	TD Mains 10in to 16in	57	-3.85%	(2)	52	-3.85%	(1)	29	-3.85%	(1)	0	-3.85%	(0)	0	-3.85%	(0)	0	-3.85%	(0)	
333000	Services	1,214,046	-61.39%	(745,303)	1,118,180	-61.39%	(688,451)	1,041,923	-61.39%	(639,637)	862,101	-61.39%	(590,634)	878,827	-61.39%	(539,412)	804,903	-61.39%	(484,130)	
334100	Meters Bronze Case	336	13.79%	46	341	13.79%	47	347	13.79%	48	356	13.79%	49	356	13.79%	48	356	13.79%	48	
334120	Meters Plastic Case	76,638	0.00%	0	83,592	0.00%	0	87,804	0.00%	0	81,485	0.00%	0	74,624	0.00%	0	76,084	0.00%	0	
334130	Meters Other	118,332	13.79%	16,318	95,257	13.79%	13,136	77,716	13.79%	10,717	65,221	13.79%	8,994	40,426	13.79%	5,676	31,870	13.79%	4,409	
334200	Meter Installations	317,213	-34.64%	(109,882)	302,322	-34.64%	(104,724)	285,687	-34.64%	(100,001)	275,984	-34.64%	(95,801)	293,511	-34.64%	(90,934)	245,944	-34.64%	(85,541)	
335000	Hydrants	213,831	-26.47%	(56,601)	195,666	-26.47%	(52,058)	192,203	-26.47%	(50,876)	175,309	-26.47%	(46,404)	166,878	-26.47%	(44,773)	159,808	-26.47%	(41,984)	
339100	Other P/E Inhabitable	12,958	0.00%	0	12,958	0.00%	0	12,771	0.00%	0	12,579	0.00%	0	524	0.00%	0	0	0.00%	0	
339600	Other P/E CPS	47,148	0.00%	0	47,148	0.00%	0	73,939	0.00%	0	47,188	0.00%	0	1,865	0.00%	0	0	0.00%	0	
340100	Office Furniture & Equip	27,259	2.91%	793	27,016	2.91%	786	26,960	2.91%	785	26,644	2.91%	775	26,853	2.91%	770	25,830	2.91%	752	
340200	Comp & Periph Maintframe	4,115	14.53%	598	4,115	14.53%	598	4,117	14.53%	598	3,608	14.53%	536	3,258	14.53%	474	25,754	14.53%	3,742	
340230	Comp & Periph Personal	31,427	14.53%	6,845	31,427	14.53%	6,845	30,824	14.53%	6,678	23,504	14.53%	3,852	21,833	14.53%	3,775	202,973	14.53%	29,482	
340230	Comp & Periph Other	45,734	14.53%	6,845	45,734	14.53%	6,845	44,779	14.53%	6,845	34,309	14.53%	4,866	26,330	14.53%	5,262	38,257	14.53%	5,705	
340300	Computer Software	827,693	0.00%	0	827,693	0.00%	0	827,693	0.00%	0	827,693	0.00%	0	827,693	0.00%	0	827,693	0.00%	0	
340320	Comp Software Personal	149,200	0.00%	0	149,200	0.00%	0	149,200	0.00%	0	149,200	0.00%	0	149,200	0.00%	0	149,200	0.00%	0	
340330	Comp Software Other	87,260	0.00%	0	87,260	0.00%	0	87,260	0.00%	0	87,260	0.00%	0	87,260	0.00%	0	87,260	0.00%	0	
340500	Other Office Equipment	11,402	2.91%	332	11,402	2.91%	332	11,383	2.91%	331	9,934	2.91%	285	5,733	2.91%	283	3,949	2.91%	280	
341100	Trans Equip LT Duty Trks	187,629	23.08%	43,305	187,371	23.08%	43,305	183,852	23.08%	42,916	178,569	23.08%	40,152	176,237	23.08%	40,089	167,802	23.08%	38,729	
341200	Trans Equip Hvy Duty Trks	76,124	20.00%	15,225	76,124	20.00%	15,225	75,844	20.00%	15,231	69,273	20.00%	13,649	61,810	20.00%	12,382	57,956	20.00%	11,591	
341300	Trans Equip Aules	32,161	18.70%	6,014	29,868	18.70%	5,581	32,349	18.70%	6,049	32,758	18.70%	6,126	32,798	18.70%	6,126	32,923	18.70%	6,157	
341400	Trans Equip Other	7,690	0.00%	0	7,690	0.00%	0	7,690	0.00%	0	7,690	0.00%	0	7,690	0.00%	0	7,690	0.00%	0	
342000	Stores Equipment	1,379	0.00%	0	1,379	0.00%	0	1,379	0.00%	0	1,379	0.00%	0	1,379	0.00%	0	1,379	0.00%	0	
343000	Tools Shop, Garage Equip	56,021	-2.91%	(1,630)	56,120	-2.91%	(1,633)	56,261	-2.91%	(1,638)	54,960	-2.91%	(1,598)	52,005	-2.91%	(1,513)	47,227	-2.91%	(1,374)	
344000	Laboratory Equipment	95,362	16.35%	16,462	95,362	16.35%	16,462	84,142	16.35%	16,262	69,037	16.35%	13,165	54,601	16.35%	10,565	42,947	16.35%	8,310	
345000	Power Operated Equipment	50,012	0.00%	0	50,012	0.00%	0	48,137	0.00%	0	46,910	0.00%	0	44,380	0.00%	0	43,119	0.00%	0	
346100	Comm Equip Non-Telephone	88,966	0.00%	0	88,966	0.00%	0	88,966	0.00%	0	88,966	0.00%	0	88,966	0.00%	0	88,966	0.00%	0	
347000	Misc Equipment	24,857	0.00%	0	24,857	0.00%	0	24,857	0.00%	0	24,857	0.00%	0	24,857	0.00%	0	24,857	0.00%	0	
348000	Other Tangible Property	27,741	0.00%	0	27,741	0.00%	0	27,741	0.00%	0	27,741	0.00%	0	27,741	0.00%	0	27,741	0.00%	0	
354200	WW Struct & Imp Coll	1,905	0.00%	0	1,905	0.00%	0	1,905	0.00%	0	1,905	0.00%	0	1,905	0.00%	0	1,905	0.00%	0	
371100	WW Pump Equip Elect	535	0.00%	0	535	0.00%	0	535	0.00%	0	535	0.00%	0	535	0.00%	0	535	0.00%	0	
CIAC	Contributed Property	(926,180)	0.00%	0	(926,180)	0.00%	0	(926,180)	0.00%	0	(926,180)	0.00%	0	(926,180)	0.00%	0	(926,180)	0.00%	0	
101100	Reg Assets-AFUDC-Debt	6,900	0.00%	0	6,900	0.00%	0	6,900	0.00%	0	6,900	0.00%	0	6,900	0.00%	0	6,900	0.00%	0	
Adjustments (Contributed property)																				
Total		6,695,435		(1,058,788)	5,622,490		(983,054)	5,620,415		(926,960)	5,373,998		(872,648)	5,109,380		(817,048)	4,790,793		(780,483)	
NNS %				-15.91%			-16.86%			-16.49%			-16.24%			-15.99%			-15.87%	

KENTUCKY AMERICAN  
CALCULATION OF NEGATIVE SALVAGE



Account Number	Description	Plant Investment	Accumulated Reserve	Gross Inv.	Percent Net Salvage	Negative Salvage
3031	Other P/E Intangibles	\$26,219	\$2,616	\$28,835		
3036	Other P/E Comprehensive Studies	349,997	59,424	409,421		
311	SS Structures and Improvements	195,204	27,114	222,318	0%	
312	Cull and Impounding Reservoir	1,013,271	198,082	1,211,353	0%	
313	Lake, River, and Other Intakes	338,159	150,794	488,953	0%	
314	Wells and Springs	0	0	0	0%	
316	Supply Mains	5,044,610	619,525	5,664,135	5947342 -5%	4.76 (283,207)
321	Pumping Structures and Improvements	4,478,431	990,152	5,468,583	6015441 -10%	9.09 (546,858)
322	Boiler Plant Equipment	0	0	0	0%	0
323.2	Other Power Production Equipment	559,844	180,195	740,039	0%	0
325	Electric Pumping Equipment	9,122,411	2,760,530	11,882,941	12833576 -8%	7.41 (950,635)
326	Diesel Pumping Equipment	594,512	204,747	799,259	-8%	7.41 (63,941)
328.2	Gasoline Pumping Equipment	0	0	0	0%	0
328.3	Other Pumping Equipment	0	0	0	0%	0
3541	Collecting System Structures - Sewer	40,127	35,046	75,173	0%	0
3711	Electric Pumping Equipment - Sewer	10,708	9,358	20,066	0%	0
331	WT Structures and Improvements	7,006,487	977,200	7,983,687	-10%	9.09 (798,369)
332	Water Treatment Equipment	23,034,953	7,963,615	30,998,568	37198122 -20%	16.67 (6,199,714)
334	Water Treatment - GAC	0	0	0	0%	0
341	T&D Structures and Improvements	766,565	120,804	887,369	0%	0
342	Distribution Reservoirs and Standpipes	5,016,463	1,365,454	6,381,917	-10%	9.09 (638,192)
343	T&D Mains	97,063,338	13,913,403	110,976,741	115415811 -4%	3.35 (4,439,070)
345	Services	13,257,626	7,971,002	21,228,628	5498247 -159%	0 (33,753,519)
346	Meters	0	0	0	0%	0
346.1	Meters- Bronze Case	34,932	8,152	43,084	49917 16%	13.79 6,893
346.2	Meters-Plastic Case	1,866,232	435,500	2,301,732	0%	0
346.3	Meters-Other	1,295,820	302,390	1,598,210	16%	13.79 255,714
347	Meter Installations	11,859,907	2,795,935	14,655,842	22423938 -53%	34.64 (7,767,596)
348	Hydrants	6,177,087	1,497,768	7,674,855	10437803 -36%	26.47 (2,762,948)
390.1	Office Structures	3,891,288	562,588	4,453,876	0%	0
390.2	Stores, Shop & Garage Strum.	902,690	130,508	1,033,198	0%	0
390.3	Misc. Structures	256,725	37,116	293,841	0%	0
391.1	Office Furniture	659,925	383,850	1,043,775	1075088 3%	2.91 31,313
391.2	Mainframe Computer & Perish Equip.	72,295	42,051	114,346	133785 17%	19.53 19,439
391.21	Personal Computer & Perish Equip.	1,432,139	833,014	2,265,153	17%	14.53 385,076
391.22	Other Office Machines and Equip.	15,000	8,725	23,725	0%	0
391.23	Office Machines and Equipment Software	361,579	210,315	571,894	17%	14.53 97,222
391.25	Mainframe Software	876,835	510,017	1,386,852	0%	0
391.26	Personal Computer Software	678,047	394,391	1,072,438	0%	0
391.28	Other Software	221,222	128,675	349,897	0%	0
391.3	Other Office Equipment	139,656	81,232	220,888	3%	2.91 6,627
392.11	Transportation - Light Trucks	1,275,652	660,000	1,935,652	2516348 30%	23.08 580,696
392.12	Transportation - Heavy Trucks	564,715	292,174	856,889	1071111 25%	20.00 214,222
392.2	Transportation - Cars	161,535	83,575	245,110	301485 23%	18.70 56,375
392.3	Other Transportation Equip.	2,846	1,472	4,318	0%	0
393	Stores Equipment	35,547	22,605	58,152	0%	0
394	Tools, Shop, and Garage Equip.	712,988	315,678	1,028,666	-3%	2.91 (30,860)
395	Laboratory Equipment	675,252	10,011	685,263	849726 24%	19.35 164,463
396	Power Operated Equipment	498,962	237,584	736,546	0%	0
397	Communications Equipment	1,601,524	94,817	1,696,341	0%	0
397.1	Communications Equipment	117,000	6,927	123,927	0%	0
397.2	Communications Equipment	0	0	0	0%	0
398	Misc. Equipment	20,723	(87,005)	(66,282)	0%	0
399	Other Tangible Property	117,960	141,625	259,585	0%	0
	BWA Acquisition	0	447,969	447,969		0
		<u>204,445,008</u>	<u>48,138,720</u>	<u>252,583,728</u>		<u>(56,416,867)</u>

Percent Attributable to Negative Salvage

309000596

-22.34%

Annual Depreciation  
Percent Negative Salvage  
Negative Salvage Amount

	2,002	2003
Annual Depreciation	\$5,624,342	\$6,699,631
Percent Negative Salvage	22.34%	22.34%
Negative Salvage Amount	\$1,256,478	\$1,496,698

18.25

\*Doesn't Include Amtz. CIAC Tax

Composite Depreciation Rate

	2.33%	2.53%
Composite Depreciation Rate	2.33%	2.53%

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FIN 47, Accounting for Conditional Asset Retirement Obligations

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Financial Accounting Series

FASB Interpretation No. 47

Accounting for Conditional Asset Retirement Obligations  
an interpretation of FASB Statement No. 143

March 2005

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Summary

This Interpretation clarifies that the term *conditional asset retirement obligation* as used in FASB Statement No. 143, Accounting for Asset Retirement Obligations, refers to a legal obligation to perform an asset retirement activity in which the timing and (or) method of settlement are conditional on a future event that may or may not be within the control of the entity. The obligation to perform the asset retirement activity is unconditional even though uncertainty exists about the timing and (or) method of settlement. Thus, the timing and (or) method of settlement may be conditional on a future event. Accordingly, an entity is required to recognize a liability for the fair value of a conditional asset retirement obligation if the fair value of the liability can be reasonably estimated. The fair value of a liability for the conditional asset retirement obligation should be recognized when incurred—generally upon acquisition, construction, or development and (or) through the normal operation of the asset. Uncertainty about the timing and (or) method of settlement of a conditional asset retirement obligation should be factored into the measurement of the liability when sufficient information exists. Statement 143 acknowledges that in some cases, sufficient information may not be available to reasonably estimate the fair value of an asset retirement obligation. This Interpretation also clarifies when an entity would have sufficient information to reasonably estimate the fair value of an asset retirement obligation.

Reason for Issuing This Interpretation



Diverse accounting practices have developed with respect to the timing of liability recognition for legal obligations associated with the retirement of a tangible long-lived asset when the timing and (or) method of settlement of the obligation are conditional on a future event. For example, some entities recognize the fair value of the obligation prior to the retirement of the asset with the uncertainty about the timing and (or) method of settlement incorporated into the liability's fair value. Other entities recognize the fair value of the obligation only when it is probable the asset will be retired as of a specified date using a specified method or when the asset is actually retired. This Interpretation clarifies that an entity is required to recognize a liability for the fair value of a conditional asset retirement obligation when incurred if the liability's fair value can be reasonably estimated. Questions also arose about when sufficient information may not be available to make a reasonable estimate of the fair value of an asset retirement obligation. This Interpretation clarifies when an entity would have sufficient information to reasonably estimate the fair value of an asset retirement obligation.

#### How This Interpretation Will Improve Financial Reporting

Application of this Interpretation will result in (a) more consistent recognition of liabilities relating to asset retirement obligations, (b) more information about expected future cash outflows associated with those obligations, and (c) more information about investments in long-lived assets because additional asset retirement costs will be recognized as part of the carrying amounts of the assets.

#### How the Conclusions in This Interpretation Relate to the Conceptual Framework

FASB Concepts Statement No. 6, Elements of Financial Statements, states that "liabilities are probable future sacrifices of economic benefits arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events." The Board concluded that asset retirement obligations within the scope of Statement 143 that meet the definition of a liability in Concepts Statement 6 should be recognized as a liability at fair value if fair value can be reasonably estimated. The Board believes that when an existing law, regulation, or contract requires an entity to perform an asset retirement activity, an unambiguous requirement to perform the retirement activity exists, even if that activity can be deferred indefinitely. At some point, deferral is no longer possible, because no tangible asset will last forever (except land). Therefore, the obligation to perform the asset retirement activity is unconditional even though uncertainty exists about the timing and (or) method of settlement. The use of an expected value technique to measure the fair value of the liability reflects any uncertainty about the amount and timing of future cash outflows. The clarification of when an entity would have sufficient information to reasonably estimate the fair value of an asset retirement obligation should improve the relevance, reliability, and comparability of the amounts recognized in the financial statements.

#### The Effective Date of This Interpretation

This Interpretation is effective no later than the end of fiscal years ending after December 15, 2005 (December 31, 2005, for calendar-year enterprises). Retrospective application for interim financial information is permitted but is not required. Early adoption of this Interpretation is encouraged.

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#### FASB Interpretation No. 47

#### Accounting for Conditional Asset Retirement Obligations an interpretation of FASB Statement No. 143

March 2005

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FASB Interpretation No. 47

Accounting for Conditional Asset Retirement Obligations  
an interpretation of FASB Statement No. 143

March 2005

INTRODUCTION

1. Paragraph 3 of FASB Statement No. 143, Accounting for Asset Retirement Obligations, states, "An entity shall recognize the fair value of a liability for an asset retirement obligation in the period in which it is incurred if a reasonable estimate of fair value can be made."<sup>1</sup> Diverse accounting practices have developed with respect to the timing of liability recognition for legal obligations associated with the retirement of a tangible long-lived asset when the timing and (or) method of settlement are conditional on a future event. For example, some entities recognize the fair value of the obligation prior to the retirement of the asset with the uncertainty about the timing and (or) method of settlement incorporated into the liability's fair value. Other entities recognize the fair value of the obligation only when it is probable the asset will be retired as of a specified date using a specified method or when the asset is actually retired. Questions also arose about when an entity would have sufficient information to reasonably estimate the fair value of an asset retirement obligation.

INTERPRETATION

2. Statement 143 applies to legal obligations associated with the retirement of a tangible long-lived asset that result from the acquisition, construction, or development and (or) the normal operation of a long-lived asset, except as explained in paragraph 17 of that Statement for certain obligations of lessees. The term *retirement*<sup>2</sup> encompasses sale, abandonment, recycling, or disposal in some other manner.

3. The term *conditional asset retirement obligation* as used in paragraph A23 of Statement 143 refers to a legal obligation to perform an asset retirement activity in which the timing and (or) method of settlement are conditional on a future event that may or may not be within the control of the entity. The obligation to perform the asset retirement activity is unconditional even though uncertainty exists about the timing and (or) method of settlement. Thus, the timing and (or) method of settlement may be conditional on a future event. Accordingly, an entity shall recognize a liability for the fair value of a conditional asset retirement obligation if the fair value of the liability can be reasonably estimated. Statement 143 requires an entity to recognize the fair value of a legal obligation to perform asset retirement activities when the obligation is incurred—generally upon acquisition, construction, or development and (or) through the normal operation of the asset.

4. An entity shall identify all its asset retirement obligations. If an entity has sufficient information to reasonably estimate the fair value of an asset retirement obligation, it must recognize a liability at the time the liability is incurred. An asset retirement obligation would be reasonably estimable if (a) it is evident that the fair value of the obligation is embodied in the acquisition price of the asset,<sup>3</sup> (b) an active market exists for the transfer of the obligation, or (c) sufficient information exists to apply an expected present value technique.<sup>4</sup>

An expected present value technique incorporates uncertainty about the timing and method of settlement into the fair value measurement. However, in some cases, sufficient information about the timing and (or) method of settlement may not be available to reasonably estimate fair value. Examples 1 and 2 in Appendix A illustrate the application of this Interpretation when an entity has sufficient information to reasonably estimate the fair value of an asset retirement obligation at the time the obligation is incurred.

5. An entity would have sufficient information to apply an expected present value technique and therefore an asset retirement obligation would be reasonably estimable if either of the following conditions exists:

- a. The settlement date and method of settlement for the obligation have been specified by others. For example, the law, regulation, or contract that gives rise to the legal obligation specifies the settlement date and method of settlement. In

disposal of the treated poles, the cost to remove the poles is not included in the asset retirement obligation. However, if there was a legal requirement to remove the treated poles, the cost of removal would be included.

**Example 2**

A6. An entity recently purchased several kilns lined with a special type of brick. As of the date of purchase, the kilns had not yet been used in any smelting processes. The kilns have a long useful life, but the bricks are replaced periodically. Because the bricks become contaminated with hazardous chemicals while the kiln is operated, a state law requires that when the bricks are removed, they must be disposed of at a special hazardous waste site. The entity has the information to estimate a range of potential settlement dates, the method of settlement, and the probabilities associated with the potential settlement dates based on its past practice of replacing the bricks to maintain the efficient operation of the kiln. Therefore, at the date the bricks become contaminated because of the operation of the kiln, the entity is able to estimate the fair value of the liability for the required disposal procedures using an expected present value technique.

A7. Although performance of the asset retirement activity is conditional on removing the bricks from the kiln, existing legislation creates a duty or responsibility for the entity to dispose of the bricks at a special hazardous waste site, and the obligating event occurs when the entity contaminates the bricks. As of the purchase date, the kilns have not yet been used in any smelting processes, and the bricks have not yet been contaminated. Therefore, at the date of purchase, no obligation exists because the bricks have not been contaminated and could be disposed of without performing any special disposal activities.

A8. The fair value of the asset retirement obligation should be recognized once the kilns have been placed into operation and the bricks are contaminated. Although the entity may decide not to remove the bricks from the kiln and thereby defer settlement of the obligation, the ability to defer settlement does not relieve the entity of the obligation. The contaminated bricks will eventually need to be removed and disposed of at a special hazardous waste site, because a kiln will not last forever. Therefore, the obligation to perform the asset retirement activity is unconditional even though uncertainty exists about the timing of settlement. An asset retirement obligation should be recognized once the kilns have been placed into operation and the bricks are contaminated because the entity has sufficient information to estimate the fair value of the asset retirement obligation. The asset retirement obligation is the requirement to dispose of the contaminated bricks at a special hazardous waste site. The cost to remove the bricks is not part of the obligation and should be accounted for as a maintenance or replacement activity.

**Example 3**

A9. An entity acquires a factory that contains asbestos. After the acquisition date, regulations are put in place that require the entity to handle and dispose of this type of asbestos in a special manner if the factory undergoes major renovations or is demolished. Otherwise, the entity is not required to remove the asbestos from the factory. The entity has several options to retire the factory in the future including demolishing, selling, or abandoning it. The entity believes it does not have sufficient information to estimate the fair value of the asset retirement obligation because the settlement date or the range of potential settlement dates has not been specified by others and information is not available to apply an expected present value technique. For example, there are no plans or expectation of plans to undertake a major renovation that would require removal of the asbestos or demolition of the factory. The factory is expected to be maintained by repairs and maintenance activities that would not involve the removal of the asbestos. Also, the need for major renovations caused by technology changes, operational changes, or other factors has not been identified.

A10. Although the timing of the performance of the asset retirement activity is conditional on the factory undergoing major renovations or being demolished, existing regulations create a duty or responsibility for the entity to remove and dispose of asbestos in a special manner, and the obligating event occurs when the regulations are put in place. Therefore, an asset retirement obligation should be recognized when regulations are put in place if the entity can reasonably estimate the fair value of the liability. In this example, the entity believes that there is an indeterminate settlement date for the asset retirement obligation because the range of time over which the entity may settle the obligation is unknown or cannot be estimated. Therefore, the entity cannot reasonably estimate the fair value of the liability. Accordingly, the entity would not recognize a liability for the asset retirement obligation when regulations are put in place, but it should disclose (a) a description of the obligation, (b) the fact that a liability has not been recognized because the fair value cannot be reasonably estimated, and (c) the reasons why fair value cannot be reasonably estimated. The company would recognize a liability in the period in which sufficient information is available to reasonably estimate its fair value.

**Example 4**

A11. An entity acquires a factory that contains asbestos. At the acquisition date, regulations are in place that require the entity to handle and dispose of this type of asbestos in a special manner if the factory undergoes major renovations or is demolished. Otherwise, the entity is not required to remove the asbestos from the factory. The entity has several options to retire the factory in the future including demolishing, selling, or abandoning it. At the acquisition date, it is not evident that the fair value of the obligation is embodied in the acquisition price of the factory because both the seller and the buyer of the factory believed the obligation had an indeterminate settlement date, an active market does not exist for the transfer of the obligation, and sufficient information does not exist to apply an expected present value technique. Ten years after the acquisition date, the entity obtains additional information based on changes in demand for the products manufactured at that factory. At that time, the entity has the information to estimate a range of potential settlement dates, the potential methods of settlement, and the probabilities associated with the potential settlement dates and potential methods of settlement. Therefore, at that time the entity is able to estimate the fair value of the liability for the special handling of the asbestos using an expected present value technique.

A12. Although timing of the performance of the asset retirement activity is conditional on the factory undergoing major renovations or being demolished, existing regulations create a duty or responsibility for the entity to remove and dispose of asbestos in a special manner, and the obligating event occurs when the entity acquires the factory.<sup>11</sup> Although the entity may decide to abandon the factory and thereby defer settlement of the obligation for the foreseeable future, the ability to defer settlement does not relieve the entity of the obligation. The asbestos will eventually need to be removed and disposed of in a special manner, because no building will last forever. Additionally, the ability of the entity to sell the factory does not relieve the entity of its present duty or responsibility to settle the obligation. The sale of the asset would transfer the obligation to another entity and that transfer would affect the selling price. Therefore, the obligation to perform the asset retirement activity is unconditional even though uncertainty exists about the timing and method of settlement.

A13. In this example, an asset retirement obligation is not recognized when the entity acquires the factory because the entity does not have sufficient information to estimate the fair value of the obligation. The entity would disclose (a) a description of the obligation, (b) the fact that a liability has not been recognized because the fair value cannot be reasonably estimated, and (c) the reasons why fair value cannot be reasonably estimated. An asset retirement obligation would be recognized by this entity 10 years after the acquisition date because that is when the entity has sufficient information to estimate the fair value of the asset retirement obligation.

<sup>11</sup> In this example, regulations are in place at the date of acquisition that require the entity to handle and dispose of the asbestos in a special manner. Therefore, the obligating event is the acquisition of the factory. If regulations were enacted after the date of acquisition, the obligating event would be the enactment of the regulations. Refer to Example 3.

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Appendix B

**BACKGROUND INFORMATION AND BASIS FOR CONCLUSIONS**

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## Appendix B

### BACKGROUND INFORMATION AND BASIS FOR CONCLUSIONS

#### Introduction

B1. This appendix summarizes considerations that Board members deemed significant in reaching the conclusions in this Interpretation. It includes reasons for accepting certain approaches and rejecting others. Individual Board members gave greater weight to some factors than to others.

#### Background

B2. Diverse accounting practices have developed with respect to the timing of liability recognition for legal obligations associated with the retirement of a tangible long-lived asset when the timing and (or) method of settlement are conditional on a future event that may or may not be within the control of the entity. Some entities recognize the fair value of the obligation prior to the retirement of the asset with the uncertainty about the timing and (or) method of settlement incorporated into the liability's fair value. Other entities recognize the fair value of the obligation only when it is probable the asset will be retired as of a specified date using a specified method or when the asset is actually retired.

B3. The FASB staff issued a proposed FASB Staff Position (FSP) FAS 143-x, "Applicability of FASB Statement No. 143, Accounting for Asset Retirement Obligations, to Legislative Requirements on Property Owners to Remove and Dispose of Asbestos or Asbestos-Containing Materials," in July 2003. That proposed FSP concluded:

- a. The enactment or existence of asbestos legislation creates a duty or responsibility to remove and dispose of asbestos.
- b. If such legislation already exists, the obligating event is the acquisition (or construction) of the asset, or if the asset is owned when that legislation is enacted, then the enactment of the legislation is the obligating event.
- c. An entity should recognize a liability for this obligation when the obligating event occurs.

B4. The FASB staff evaluated the comment letters received on that proposed FSP. Because of the diverse views expressed and constituents' concerns that there is a broader issue underlying the issue addressed in the proposed FSP, the FASB staff withdrew that proposed FSP. The FASB staff confirmed the diversity in practice with a questionnaire to selected constituents. Because of the diversity in practice and constituents' concern about the broader nature of this issue, the Board added a project to its agenda to address the issue of whether Statement 143 requires an entity to recognize a liability for a legal obligation to perform asset retirement activities when the timing and (or) method of settlement are conditional on a future event that may or may not be within the control of the entity and, if so, the timing of that recognition.

B5. On June 17, 2004, the Board issued an Exposure Draft, *Accounting for Conditional Asset Retirement Obligations*. The Board received 34 comment letters on the Exposure Draft. The Board considered all comments and concerns raised by respondents and constituents during its redeliberations of the issues addressed by the Exposure Draft in a public meeting in August 2004. This Interpretation reflects the results of those deliberations. The Board received comments requesting that the Board reconsider Statement 143 in its entirety. At a public meeting in January 2005, the Board decided not to reconsider Statement 143. The Board decided to provide additional guidance for evaluating whether sufficient information is available to reasonably estimate the fair value of an asset retirement obligation.

#### Objective of This Interpretation

B6. The objective of this Interpretation is to clarify that the term *conditional asset retirement obligation* as used in Statement 143 refers to a legal obligation to perform an asset retirement activity in which the timing and (or) method of settlement are conditional on a future event that may or may not be within the control of the entity. In this situation, the obligation to perform

the asset retirement activity is unconditional even though uncertainty exists about the timing and (or) method of settlement. Accordingly, an entity should recognize a liability for the fair value of a conditional asset retirement obligation when incurred if the fair value of the liability can be reasonably estimated. This Interpretation also clarifies when an entity would have sufficient information to reasonably estimate the fair value of an asset retirement obligation.

#### Scope

B7. Statement 143 applies to legal obligations associated with the retirement of a tangible long-lived asset that result from the acquisition, construction, or development and (or) the normal operation of a long-lived asset, except as explained in paragraph 17 of Statement 143. As used in Statement 143, a legal obligation is an obligation that a party is required to settle as a result of an existing or enacted law, statute, ordinance, or written or oral contract or by legal construction of a contract under the doctrine of promissory estoppel. As discussed in paragraphs A2--A5 of Statement 143, whether a legal obligation exists will usually be unambiguous. However, questions arose about whether a liability should be recognized when a legal obligation exists but the timing and (or) method of settlement are conditional on future events. Based on diversity in practice and the broad nature of this issue, the Board decided that this Interpretation should apply to all entities that have legal obligations to perform asset retirement activities in which the timing and (or) method of settlement are conditional on a future event that may or may not be within the control of the entity.

B8. During the redeliberations of this Interpretation, questions also arose about when an entity would have sufficient information to reasonably estimate the fair value of an asset retirement obligation. Paragraph A20 of Statement 143 states that "it is expected that uncertainties about the amount and timing of future cash flows can be accommodated by using the expected cash flow technique and therefore will not prevent the determination of a reasonable estimate of fair value." Some constituents believe paragraph A20 contradicts paragraph 3 of Statement 143, which states that "if a reasonable estimate of fair value cannot be made in the period the asset retirement obligation is incurred, the liability shall be recognized when a reasonable estimate of fair value can be made." As a result, the Board decided that this Interpretation should clarify that uncertainties about the amount and timing of future cash flows can be accommodated by using the expected cash flow technique when sufficient information exists. The Board decided to provide additional guidance in this Interpretation for evaluating whether sufficient information is available to reasonably estimate the fair value of an asset retirement obligation.

#### Recognition of a Liability for a Conditional Asset Retirement Obligation

##### Characteristics of a Liability

B9. FASB Concepts Statement No. 6, Elements of Financial Statements, defines *liabilities* as "probable future sacrifices of economic benefits arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events." *Probable* is used with its usual general meaning, rather than in a specific accounting or technical sense (such as that in FASB Statement No. 5, Accounting for Contingencies), and refers to that which can reasonably be expected or believed on the basis of available evidence or logic but is neither certain nor proved. Its inclusion in the definition is intended to acknowledge that business and other economic activities occur in an environment characterized by uncertainty. The Board concluded that all asset retirement obligations within the scope of Statement 143 that meet the definition of a liability in Concepts Statement 6 should be recognized as liabilities if the fair value of the liabilities can be reasonably estimated.

B10. Concepts Statement 6 states that a liability has three essential characteristics. The first characteristic of a liability is that an entity has a present duty or responsibility to one or more other entities that entails settlement by probable future transfer or use of assets at a specified or determinable date, on occurrence of a specified event, or on demand. A duty or responsibility becomes a present duty or responsibility when an obligating event occurs that leaves the entity little or no discretion to avoid a future transfer or use of assets. A present duty or responsibility does not mean that the obligation must be satisfied immediately. Rather, if events or circumstances have occurred that give an entity little or no discretion to avoid a future transfer or use of assets, that entity has a present duty or responsibility. If an entity is required by current laws, regulations, or contracts to settle an asset retirement obligation upon retirement of the asset, that requirement imposes a present duty.

B11. The second characteristic of a liability is that the duty or responsibility obligates a particular entity, leaving it little or no discretion to avoid the future sacrifice. The ability of an entity to indefinitely defer settlement of an asset retirement obligation does not provide the entity discretion to avoid the future sacrifice, nor does it relieve the entity of the obligation. Implicit in this conclusion is the belief that no tangible asset will last forever (except land) and, accordingly, the asset retirement activities will eventually be performed. Furthermore, the ability of an entity to sell the asset prior to its disposal does not relieve the entity of its present duty or responsibility to settle the obligation. In paragraph B47 of Statement 143, the Board noted that "if the asset for which there is an associated asset retirement obligation were to be sold, the price a buyer would consent to pay for that

asset would reflect an estimate of the fair value of the asset retirement obligation. Because that asset retirement obligation meets the definition of a liability, however, the Board believes that reporting it as a liability with a corresponding increase in the carrying amount of the asset for the asset retirement costs, which has the same net effect as incorporating the fair value of the costs to settle the liability in the valuation of the asset, is more representationally faithful and in concert with Concepts Statement 6."

B12. The third characteristic of a liability is that the event obligating the entity has already occurred. The definition of a liability distinguishes between present obligations and future obligations. Only present obligations are liabilities under the definition, and they are liabilities of a particular entity as a result of the occurrence of transactions or other events affecting the entity. Identifying the obligating event may be difficult in situations that involve a series of transactions or other events affecting the entity. For example, in the case of an asset retirement obligation, a law or an entity's promise may create a duty or responsibility, but that law or promise in and of itself may not be the obligating event that results in an entity having little or no discretion to avoid a future transfer or use of assets. Statement 143 states that the obligating event is the acquisition, construction, or development and (or) the normal operation of the long-lived asset when a law or promise exists that creates a duty or responsibility relating to the retirement of the asset. At this point, the obligation cannot be realistically avoided if the asset is operated for its intended use. The obligating event does not depend on the ultimate retirement of the asset.

B13. A number of respondents to the Exposure Draft questioned the view that conditional asset retirement obligations require "probable future sacrifices of economic benefits." Although Concepts Statement 6 does not use the Statement 5 definition of probable in its definition of a liability (as discussed in paragraph 5 of Statement 143), these respondents suggested that a Statement 5 definition be used for evaluating when an asset retirement obligation should be recognized. The Board considered this issue in both its deliberations and its redeliberations of Statement 143 and decided not to use the Statement 5 definition for the same reasons discussed in paragraph B17 of this Interpretation. In addition, in developing Statement 143, the Board decided that incorporating uncertainty in the measurement attribute (fair value) results in higher quality financial reporting than incorporating uncertainty into the timing of the recognition of the asset retirement obligation, if sufficient information exists to develop a reasonable estimate of fair value.

B14. Other respondents suggested that the obligating event, and therefore the recognition of a conditional asset retirement obligation, occurs when a decision or event provides more certainty about the timing and method of settlement of the obligation. In deliberating Statement 143, the Board considered the following alternatives for the obligating event: (a) the existence of law or an entity's promise to do something, (b) the creation of the situation that the law or promise relates to (for example, contamination or acquisition of the asset), and (c) events that would trigger the settlement of the obligation (for example, demolition). The Board decided that the existence of a law or promise, combined with the creation of the situation that the law or promise relates to, provides the obligating event as described in paragraph B31 of Statement 143. Thus, if sufficient information exists, any uncertainty about the timing of the event that would trigger the settlement of the obligation should affect the measurement of the liability rather than the timing of recognition of the obligation. Although the timing and (or) method of settlement of the asset retirement obligation may depend on events that will occur after the obligating event has occurred, an obligation still exists. Therefore, conditional asset retirement obligations are within the scope of Statement 143 as discussed in paragraphs A17 and A18 of Statement 143, and a liability must be recognized before the event that requires performance occurs. This Interpretation clarifies that point.

#### Uncertainty and the Fair Value Measurement Objective

B15. This Interpretation is consistent with the fair value measurement objective of Statement 143. During the deliberations of Statement 143, the Board concluded that the initial measurement objective for an asset retirement obligation is fair value. The Board acknowledged that liability recognition under a fair value measurement objective differs from recognition under Statement 5, which requires an entity to consider uncertainty in its determination of whether to recognize a liability. In contrast, Statement 143 requires an entity to consider uncertainty in its fair value measurement of the liability when sufficient information exists to develop a reasonable estimate. Because of the Board's decision that the initial measurement objective is fair value and, therefore, uncertainty is considered in the measurement of the liability, the guidance in Statement 5 is not applicable.

B16. To assist in understanding the differences between the fair value approach and the Statement 5 approach, the Board provided the following explanation in paragraph B36 of Statement 143:

The objective of recognizing the fair value of an asset retirement obligation will result in recognition of some asset retirement obligations for which the likelihood of future settlement, although more than zero, is less than probable from a Statement 5 perspective. A third party would charge a price to assume an uncertain liability even though the likelihood of a future sacrifice is less than probable.... Thus, this Statement does not retain the criterion... that a future transfer of

assets associated with the obligation is probable for recognition purposes. [Footnote reference omitted.]

B17. Additionally, the Board specifically addressed conditional obligations in paragraph A17 of the Implementation guidance for Statement 143 and concluded, consistent with the fair value measurement objective, that an entity should recognize a liability for a legal obligation to perform asset retirement activities in which the timing and (or) method of settlement are conditional on a future event. The Implementation guidance for Statement 143 also provides an example in which a third party has the right to require an entity to perform asset retirement activities; however, uncertainty exists as to whether the third party will require performance. Some have interpreted that example to mean that the Board intended for conditional obligations to be recognized only when a third party could require performance, not when the timing and method of settlement are at least partly under the control of the entity. However, the Board concluded that although the timing and method of settlement of the retirement obligation may depend on future events that may or may not be within the control of the entity, a legal obligation to stand ready to perform retirement activities still exists. The entity should consider the uncertainty about the timing and method of settlement in the measurement of the liability, consistent with a fair value measurement objective, regardless of whether the event that will trigger the settlement is partially or wholly under the control of the entity.

B18. A number of respondents questioned why the Board believes that financial reporting is improved by incorporating uncertainty in measurement by recording the liability initially at fair value, rather than by using as the recognition trigger a high probability that a transfer or use of assets will occur, combined with the ability to measure the ultimate settlement amount of the retirement obligation. Fair value is not an estimate of the ultimate settlement amount or the present value of an estimate of the ultimate settlement amount. Paragraph 7 of Statement 143 states that "the fair value of a liability for an asset retirement obligation is the amount at which that liability could be settled in a current transaction between willing parties, that is, other than in a forced or liquidation transaction." Fair value reflects uncertainty, as of the initial recognition date, about the timing, method, and ultimate amount of the asset retirement settlement. A single best estimate of the settlement outcome, or the bottom of a range of possible ultimate settlement outcomes as required by Statement 5 and FASB Interpretation No. 14, Reasonable Estimation of the Amount of a Loss, does not reflect that uncertainty. Using a higher level of certainty as to the ultimate settlement amount as a trigger for recognition in the balance sheet (and consequently in the income statement) would delay recognition of the asset retirement obligation, and thereby reduce the information content of the financial statements. Uncertainty about the timing and method of settling the existing obligation is information that should be reflected in the amounts recognized in the financial statements. In developing Statement 143, the Board concluded that not recognizing the liability and providing the Statement 5 disclosures for a contingent loss is not an adequate substitute for recognizing the fair value of the obligation.

#### ***Uncertainty about the Timing and Method of Settlement***

B19. Some respondents to the Exposure Draft of Statement 143 questioned whether asset retirement obligations with indeterminate settlement dates or asset retirement obligations with multiple methods of settlement are within the scope of the Statement. In developing Statement 143, the Board decided that uncertainty about the timing and (or) method of settlement does not change the fact that an entity has a legal obligation. The Board acknowledged in paragraph A16 of Statement 143 that measurement of an existing obligation might not be possible if insufficient information exists about the timing and method of settlement of that obligation. However, information about the timing and method of settlement of an asset retirement obligation will become available as time goes by. The Board decided that an entity should measure and recognize the fair value of an asset retirement obligation when enough information is available to develop assumptions about the potential timing and amounts of cash flows.

B20. Some respondents to the Exposure Draft of the Interpretation requested specific criteria for determining when it would not be possible to reasonably estimate the fair value of an asset retirement obligation. The Board decided to provide general guidelines rather than specific criteria because the determination of whether a reasonable estimate can be made is a matter of judgment. Additionally, each situation is unique and providing specific criteria would not encompass all possible situations. The Board discussed situations that might lead to a conclusion that sufficient information does not exist to estimate the fair value of an asset retirement obligation.

B21. The Board believes that an entity would have sufficient information to apply a present value technique if the timing and method of settlement are specified by others. In these situations, the only uncertainty is whether performance will be required. As explained in paragraphs A17 and A18 of Statement 143, uncertainty about whether performance will be required does not defer the recognition of an asset retirement obligation because a legal obligation to stand ready to perform the retirement activities still exists, and that uncertainty does not prevent the determination of a reasonable estimate of fair value.

B22. For situations where the timing and method of settlement are not specified by others, the Board decided that an asset



retirement obligation would be reasonably estimable if information is available to estimate the settlement date or the range of potential settlement dates, the method of settlement or potential methods of settlement, and the probabilities associated with the potential settlement dates and methods of settlement. Judgment is involved in determining whether uncertainties about the timing and method of settlement would prevent an entity from reasonably estimating the fair value of an asset retirement obligation. The Board believes that uncertainty about future methods of settlement that have yet to be developed should not prevent an entity from reasonably estimating fair value because methods may change as time goes by. The Board does not believe it is appropriate to delay recognition until all potential methods of settlement are known. This Interpretation provides examples of information (some of which are based on entity-specific assumptions) that is expected to provide a basis for forming expectations about the potential settlement dates, potential methods of settlement, and associated probabilities. The Board believes that entity-specific assumptions may be used in the absence of information that a marketplace participant would use about the timing and method of settlement of the asset retirement obligation as long as no contrary data indicates that marketplace participants would use different assumptions. If such data exist, the entity must adjust its assumptions to incorporate that market information.

B23. The Board also discussed whether sufficient information might not be available to estimate a range of potential cash flows associated with the potential methods of settlement that are currently available to the entity. The Board concluded that an entity would generally have the ability to estimate a range of potential cash flows based on the current costs to perform the asset retirement activities under different methods of settlement that are currently available to the entity.

B24. Some respondents to FSP FAS 143-x questioned whether an obligation to perform asset retirement activities is within the scope of Statement 143 if an entity has alternatives to retiring the asset without settling the obligation. This Interpretation reiterates the conclusions reached during the deliberations of Statement 143:

...an unambiguous requirement that gives rise to an asset retirement obligation coupled with a low likelihood of required performance still requires recognition of a liability. Uncertainty about the conditional outcome of the obligation is incorporated into the measurement of the fair value of that liability, not the recognition decision. [Statement 143, paragraph A24]

The Board believes that if a current law, regulation, or contract requires an entity to perform an asset retirement activity when an asset is dismantled or demolished, there is an unambiguous requirement to perform the retirement activity even if that activity can be indefinitely deferred. At some time deferral will no longer be possible, because no tangible asset will last forever (except land). Therefore, the obligation to perform the asset retirement activity is unconditional even though uncertainty exists about the timing and (or) method of settlement.

B25. If an entity entered into a contract to pay another entity to assume the asset retirement obligation, there would be little dispute that the contract provides the measurement of the obligation that should be reported in the financial statements, even if the cash payment to the other entity had not been made at the reporting date. Also, the amount demanded by the other entity would incorporate uncertainty about the timing, method, and ultimate amount of the settlement. Statement 143 requires that the asset retirement obligation be recognized and measured in the financial statements using the perspective of participants currently negotiating such a hypothetical contract.

B26. A number of respondents stated that an entity should recognize a liability for a legal obligation when it can reasonably estimate the fair value of the asset retirement obligation and that fair value cannot be reasonably estimated unless it is probable the entity will have to perform the asset retirement activities as of a specific time. The Board believes that an inability to reasonably estimate the fair value of the liability is a measurement issue rather than a recognition issue. When there is an unambiguous requirement to perform asset retirement activities upon the removal of a long-lived asset from service, an asset retirement obligation exists.

B27. As stated in paragraph B19 of Statement 143, the Board decided that asset retirement obligations with indeterminate settlement dates should be included within the scope of Statement 143. Uncertainty about the timing of the settlement date does not change the fact that an entity has a legal obligation. The Board acknowledged that although there is an obligation, measurement of that obligation might not be possible if insufficient information exists about the timing of settlement. However, information about the timing of the settlement of a retirement obligation will become available as time goes by. The Board decided that an entity should measure and recognize the fair value of an obligation when information is available to develop various assumptions about the potential timing of cash flows.

#### Effective Date and Transition

B28. The Board decided that this Interpretation should be effective no later than the end of fiscal years ending after December 15, 2005 (December 31, 2005, for calendar-year enterprises). The Board considered four alternatives for the effective date of this Interpretation. The three other alternatives were for financial statements issued for fiscal years

(a) ending after December 15, 2004,

(b) beginning after December 15, 2004, and

(c) beginning after December 15, 2005. During its deliberations of the effective date requirements, the Board weighed the need to provide entities with sufficient time to make the necessary measurements with the need to provide investors, creditors, and others with information that is relevant to the assessment of the effects of asset retirement obligations.

B29. Some respondents expressed concern over the effective date requirements in the Exposure Draft. Specifically, they stated that retrospective application promotes inconsistent treatment of interim financial information. The Board agreed with those respondents and decided to permit, but not require, retrospective application of interim financial information during any period of adoption. Early adoption of the Interpretation is encouraged.

B30. While deliberating the transition provisions for Statement 143, the Board reasoned that although some entities may have access to data and assumptions related to measurements that are already being made (for example, under the provisions of FASB Statement No. 19, Financial Accounting and Reporting by Oil and Gas Producing Companies), they may not have access to sufficient information to retroactively apply the fair value measurement approach required by Statement 143. Furthermore, while deliberating the transition provisions for this Interpretation, the Board acknowledged that some entities that are required to apply the provisions of Statement 143 have not been accounting for conditional asset retirement obligations. The Board concluded that it would be costly and difficult, if not impossible, to reconstruct historical data and assumptions without incorporating the benefit of hindsight.

B31. The Board decided that the provisions for recognition of transition amounts of this Interpretation should be consistent with the recognition provisions of Statement 143. While deliberating the transition provisions for Statement 143, the Board discussed whether a cumulative-effect approach and retrospective application provide equally useful financial statement information. The Board acknowledged that retrospective application would provide more useful information because prior-period balance sheet amounts and prior-period income statement amounts would be restated to reflect the provisions of Statement 143. However, during the deliberations of Statement 143, some rate-regulated entities expressed concern that if retrospective application resulted in recognition of additional expenses in prior periods, those expenses might not be recovered in current or future rates. The Board decided for this Interpretation that a cumulative-effect approach would provide sufficient information if, in addition to disclosing the pro forma income statement amounts, an entity also disclosed on a pro forma basis, for the beginning of the earliest year presented and for the ends of all years presented, the balance sheet amounts for the liability for asset retirement obligations as if this Interpretation had been applied during all periods affected.

#### Benefits and Costs

B32. The mission of the FASB is to establish and improve standards of financial accounting and reporting for the guidance and education of the public, including preparers, auditors, and users of financial information. In fulfilling that mission, the Board endeavors to determine that a standard will fill a significant need and that the costs imposed to apply that standard, as compared with other alternatives, are justified in relation to the overall benefits of the resulting information. Although the costs to implement a new standard may not be borne evenly, investors and creditors—both present and potential—and other users of financial information benefit from improvements in financial reporting, thereby facilitating the functioning of markets for capital and credit and the efficient allocation of resources in the economy.

B33. The Board's assessment of the benefits and costs of clarifying Statement 143 was based on discussions with preparers and auditors of financial statements and on consideration of the needs of users for more consistent application of that Statement. The Board acknowledges that this Interpretation may increase the costs of applying Statement 143. The expected benefit of this Interpretation is improved financial reporting resulting from a more consistent application of Statement 143 to conditional asset retirement obligations. Financial statements of different entities will be more comparable because all asset retirement obligations that are within the scope of this Interpretation and their related asset retirement costs will be recognized using a clearer threshold. Asset retirement obligations in which the timing and (or) method of settlement are conditional on a

future event that may or may not be within the control of the entity will be recognized as liabilities when they are incurred if the fair value of the liabilities can be reasonably estimated. Application of this Interpretation will result in (a) more consistent recognition of liabilities for asset retirement obligations, (b) more information about expected future cash outflows associated with those obligations, and (c) more information about investments in long-lived assets because additional asset retirement costs will be recognized as part of the carrying amounts of the assets.

Robert D Sievers

03/09/2004 07:15 PM

To: William B.Davis/NJAWC/AWWSC, Rob W  
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 Keiffer/ADMIN/CORP/AWWSC@AWW, Christine O  
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 Subject: Fw: Final SEC guidance on ARO classification

Below is some guidance regarding the SEC's expectations for the application of FAS143. Although we are not publicly traded, PwC feels that the SEC's guidance will in fact be the US GAAP standard that we will need to adhere to for those companies which have a net salvage component in their depreciation expense. To implement this we will need to reclassify net negative salvage amounts out of the reserve for accumulated depreciation and into a regulatory liability at year-end 2002 and 2003 in the certified financial statements. We also need to reclass any net negative salvage amounts out of depreciation expense and into another line in operating expense. I would think that we will want to involve our rates staff in the process of identifying these amounts, As we develop these numbers we will need to do it in a way that will provide a proper audit trail, and we will want our financial statement presentation to be consistent with our rate case presentations. Please let me know if you have any questions on this.

Bob Sievers  
 American Water  
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----- Forwarded by Robert D Sievers/ADMIN/CORP/AWWSC on 03/09/2004 06:06 PM -----



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 03/09/2004 02:31 PM

To: "Sievers, Robert D." <rsievers@amwater.com>  
 cc: misty.c.thompson@us.pwc.com  
 Subject: Fw: Final SEC guidance on ARO classification

Bob,

following is the information that we discussed. In addition to the AW subsidiary companies, this would also be relevant to EWC, if they have net negative salvage. I'll see if I can find other information that may be helpful and forward it along.

Mark

----- Forwarded by Mark Niehaus/US/ABAS/PwC on 03/09/2004 02:29 PM -----

Michael A. Herman/US/ABAS/PwC

02/23/2004 07:41 PM  
 312.298.4462

Chicago

To: E&U USA ABAS Partners Utilities, E&U USA ABAS Managers Utilities  
 cc:  
 Subject: Fw: Final SEC guidance on ARO classification

Please see below. This guidance is consistent with our previous messages to you. However, for those teams serving entities with nuclear plants, please pay particular attention to the instructions regarding nuclear decommissioning reserves classified in accumulated depreciation, as our previous messages did not include specific discussions of those items.

----- Forwarded by Michael A. Herman/US/ABAS/PwC on 02/23/2004 06:34 PM -----  
"Umbaugh, Jan (US - Raleigh)" <jumbaugh@deloitte.com>

02/23/2004 04:13 PM

To

cc

Subject Final SEC guidance on ARO classification

We have just completed a call with the SEC Staff (Jack Albert, Joel Levine, and Jim Allegretto) concerning the reporting of cost of removal and asset retirement obligations. What they agreed to is the following:

All 2002 accruals for cost of removal, nuclear decommissioning, and similar pre-143 accruals should be reclassified from accumulated depreciation to a GAAP liability line item(s) (Pre-143 ARO's). Some companies had previously classified nuclear decommissioning and some other portions of these amounts as GAAP liabilities separate from accumulated depreciation. This addresses the SEC Staff's concerns about comparability and previous classification concerns as to whether any of the previous accruals were appropriately included in accumulated depreciation for GAAP reporting purposes or should have been recorded on the liability side of the balance sheet in 2002 (and prior) financial statements. The 2002 reclassification would be made without recharacterizing the 2002 amounts as regulatory liabilities. As a result, those companies that have previously discontinued FAS 71 and did not reclassify or remove those items from their balance sheets, would not now change their accounting for discontinuing FASB 71.

Upon application of FAS 143, all of those previously accrued GAAP liability amounts would have been written off in accordance with FAS 143 paragraph 26. The cumulative effect of adopting FAS 143 would be "the difference between the amounts, if any, recognized in the statement of financial position prior to the application of this Statement" and new ARO liabilities recorded in accordance with FAS 143. Any amounts that would otherwise have been recorded as part of this cumulative effect difference but that were still subject to regulatory treatment would be recorded as separate regulatory liabilities in the 2003 balance sheet. In summary, the application of FAS 143 would have resulted in the recording of new FAS 143 ARO's and new FAS 143 Asset Retirement Costs with the difference between those amounts and the write off of any previously recorded amounts reflected in income as the cumulative effect of the application of FAS 143 unless the provisions of FAS 71 were met in order to record all or a portion of that cumulative effect as a regulatory asset or liability. This is consistent with our previous views with respect to 2003, except that the non-legal costs of removal, which are regulatory liabilities, must be recorded as a regulatory liability outside of accumulated depreciation.

For those companies that have already filed 2003 reports and did not reclassify 2002 and 2003 amounts in the manner described above, the SEC Staff indicated that those companies should file an Item 5 Form 8-K to reflect the reclassifications rather than amend their Form 10-K; they should **not** wait to describe the change in their next subsequent Form 10-Q or other regular filing. The SEC Staff also indicated that all historical data presented (e.g., total assets or net plant in service) should also be revised to reflect the reclassification of all prior cost of removal and similar accruals out of accumulated depreciation for all periods. We indicated that we would communicate this conversation to each of the large accounting firms and to the Edison Electric Institute. The SEC staff does not expect to issue any further guidance on

this matter.

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

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**Witness:**     **Michael A. Miller**

325.   Regarding FASB Statement No. 143 and FIN 47, on a plant account-by-plant account basis, please identify any and all “legal obligations” associated with the retirement of the assets contained in the account that result from the acquisition, construction, development and (or) the normal operation of the assets in the account. For the purposes of this question, use the definition of a “legal obligation” provided in FASB Statement No. 143: “an obligation that a party is required to settle as a result of an existing or enacted law, statute, ordinance, or written or oral contract under the doctrine of promissory estoppel.”

**Response:**

None.

For the electronic version, refer to KAW\_R\_AGDR1#325\_042610.pdf.

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

---

**Witness:**      **Michael A. Miller**

326. For any asset retirement obligations identified above, provide the “fair value” of the obligation. For the purposes of the question, fair value means “the amount at which that liability could be settled in a current [not future] transaction between willing parties, that is, other than in a forced or liquidation transaction.” Provide all assumptions and calculations underlying these amounts.

**Response:**

Please see the response to KAW\_R\_AGDR1#325\_042610.pdf.

For the electronic version of this response, refer to KAW\_R\_AGDR1#326.pdf.



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

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**Witness:**      **Michael A. Miller**

327. Provide complete copies of all Board of Director's minutes and internal management meeting minutes during the past five years in which any or all of the following subjects were discussed: the Company's depreciation rates; retirement unit costs; SFAS No. 143; and FIN 47.

**Response:**

There are no minutes that reflect discussion of these items.

For the electronic version, refer to KAW\_R\_AGDR1#327\_042610.pdf.

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

---

**Witness: Michael A. Miller**

328. Please provide the accounting entries (debits and credits) used to implement SFAS No. 143 and FIN 47, along with all workpapers supporting those entries. Please provide all these workpapers and calculations in electronic format (Excel) with all formulae intact.

**Response:**

Please see the attached file. Please note that these entries are for financial reporting purposes only. For rate recovery the balances contained on the attachment are reflected in accumulated depreciation consistent with the Commission practice and the currently authorized depreciation rates of KAW.

For the electronic version, refer to KAW\_R\_AGDR1#328\_042610.pdf.

Kentucky American Water Company  
Rate Request # 2 and 2

Regulatory Liability for Net Negative Salvage

Entry	<u>debit</u>	<u>Credit</u>	<u>balance</u> 2 2 0
<b>Initial Entry at Adoption 200</b>			
Accumulated Depreciation A C 108105	5,509,300		
Reg Liability A C 256250		5,509,300	(5,509,300) <b>alance 200</b>
		See Workpaper 2003 2004 cell 21	
<b>Reclassify Negative Salvage in Accum epr 200</b>			
Accumulated Depreciation A C 108105	1,058,788.00		
Reg Liability A C 256250		1,058,788.00	
		See Workpaper 2003 2004 cell 8	
<b>Record Removal and Salvage Cost 200</b>			
Reg Liability A C 256250	355,596.00		
Accumulated Depreciation A C 108105		355,596.00	(6,212,492) <b>alance 200</b>
		See Workpaper 2003 2004 cell 10	
<b>Reclassify Negative Salvage in Accum epr 200</b>			
Accumulated Depreciation A C 108105	1,127,579.95		
Reg Liability A C 256250		1,127,579.95	
		See Workpaper 2005 Reclass NNS cell 29	
<b>Record Removal and Salvage Cost 200</b>			
Reg Liability A C 256250	779,090.79		
Accumulated Depreciation A C 108105		779,090.79	(6,560,981) <b>alance 200</b>
		See Pivot Table on Removal Reclass	
<b>Reclassify Negative Salvage in Accum epr 200</b>			
Accumulated Depreciation A C 108105	1,226,518.68		
Reg Liability A C 256250		1,226,518.68	
		See Workpaper 2006 Reclass NNS cell 30	
<b>Record Removal and Salvage Cost 200</b>			
Reg Liability A C 256250	190,492.48		
Accumulated Depreciation A C 108105		190,492.48	(7,597,007) <b>alance 200</b>
		See Pivot Table on Removal Reclass	
<b>Reclassify Negative Salvage in Accum epr 200</b>			
Accumulated Depreciation A C 108105	1,220,820.95		
Reg Liability A C 256250		1,220,820.95	
		See Workpaper 2007 Reclass NNS cell P44	
<b>Record Removal and Salvage Cost 200</b>			
Reg Liability A C 256250	45,448.42		
Accumulated Depreciation A C 108105		45,448.42	(8,772,380) <b>alance 200</b>
		See Pivot Table on Removal Reclass	
<b>Reclassify Negative Salvage in Accum epr 200</b>			
Accumulated Depreciation A C 108105	1,419,845.58		
Reg Liability A C 256250		1,419,845.58	
		See Workpaper 2008 Reclass NNS cell P47	
<b>Record Removal and Salvage Cost 200</b>			
Reg Liability A C 256250	452,046.18		
Accumulated Depreciation A C 108105		452,046.18	
		See Pivot Table on Removal Reclass	
<b>Reclassify R IP 200</b>			
RW P A C 185950	15,143.07		
Reg Liability A C 256250		15,143.07	(9,755,322) <b>alance 200</b>
		Reclass Entry to sho the RW P as Cost o Rem	
<b>Reclassify Negative Salvage in Accum epr 200</b>			

Accumulated Depreciation A C 108105	1,521,357.59		
Reg Liability A C 256250		1,521,357.59	See Workpaper 2009 Reclass NNS cell N39
<b>Record Removal and Salvage Cost 200</b>			
Reg Liability A C 256250	164,032.07		
Accumulated Depreciation A C 108105		164,032.07	Reclass Entry to sho the RW P as Cost o Rem
<b>Reclassify R IP 200</b>			
Reg Liability A C 256250	27,163.06		
RW P A C 185950		27,163.06	Reclass Entry to sho the RW P as Cost o Rem
			(11,085,485) <b>alance 200</b>

**Net Negative Salvage in Depreciation Expense**

Kentucky	200	200	2002	2001	2000	1	1
Depreciation Study							
Total depr 1995 attributable to negative salvage	6,656,435	6,823,490	5,620,415	5,373,698	5,109,380	4,790,793	
Net negative salvage in depreciation	15,991	16,888	16,49	16,24	15,99	15,87	
Net removal costs (SD2 2004 -1999 )	355,596	330,262	478,771	322,259	258,105	198,529	
Accumulated Depreciation (SD2 2004 -1999 )	66,027,848	59,242,172	54,242,814	48,780,792	42,766,017	38,597,621	34,971,660
Year over Year increase in Accumulated Depreciation	6,744,676	5,040,358	5,462,022	6,018,715	4,164,496	3,625,861	
Negative salvage in depr less net removal	703,192	682,792	448,189	550,389	556,943	601,954	
Negative salvage in AD	10.4	13.0	8.2	9.1	13.4	16.6	
6 year average	11.8						
Negative salvage in AD	6,212,482						
Negative salvage in AD Prior Year	5,008,300						
				52,885,023			

increase in Accumulated Depreciation since beginning o NNS

**Note 2 Property Plant and Equipment**

When a unit o property is retired, the recorded value o such unit is credited to the asset account and that value, including the cost o removal, is charged to accumulated depreciation. The Company recovers retirement costs through the depreciation component o customer rates during the le o the associated asset. n accordance ith S AS 143, Accounting or Asset Retirement Obligations , 6.212 and 5.509 have been reclassified as o December 31, 2004 and 2003, and is reported as a regulatory liability. Prior to the adoption o S AS 143, these amounts are embedded ith accumulated depreciation. Additionally, removal cost ( net o salvage ) o 1,059 and 983 have been recorded as operation and maintenance expense o the years ended December 31, 2004 and 2003 to remove retirement costs rom depreciation expense, here they ere previously reported.

Sub- description	200	NNS	NNS in ep	200	NNS	NNS in ep	2002	NNS	NNS in ep	2001	NNS	NNS in ep	2000	NNS	NNS in ep	1	NNS	NNS in ep	1	NNS	NNS in ep	
341400 MISC	162,987	-0.09	(8,362)	102,900	-0.09	(9,366)	103,193	-0.09	(9,366)	102,679	-0.09	(9,334)	102,993	-0.09	(9,345)	103,335	-0.09	(9,345)	103,849	-0.09	(9,345)	104,600
342000 Struct	142,873	-0.09	(12,887)	141,623	-0.09	(12,874)	138,984	-0.09	(12,579)	134,750	-0.09	(12,249)	122,811	-0.09	(11,709)	123,949	-0.09	(11,709)	123,949	-0.09	(11,709)	124,571
304400 Struct	40,944	0.00	0	40,283	0.00	0	40,283	0.00	0	39,606	0.00	0	39,706	0.00	0	36,711	0.00	0	36,711	0.00	0	36,711
304400 Struct	64,684	0.00	0	65,183	0.00	0	65,183	0.00	0	64,540	0.00	0	64,277	0.00	0	63,410	0.00	0	63,410	0.00	0	63,410
304700 Struct	16,245	0.00	0	16,345	0.00	0	15,748	0.00	0	14,924	0.00	0	14,894	0.00	0	14,283	0.00	0	14,283	0.00	0	14,283
304800 Struct	31,278	0.00	0	33,022	0.00	0	32,823	0.00	0	32,037	0.00	0	31,940	0.00	0	31,752	0.00	0	31,752	0.00	0	31,752
305000 Misc	23,305	0.00	0	22,887	0.00	0	22,263	0.00	0	21,586	0.00	0	21,376	0.00	0	20,581	0.00	0	20,581	0.00	0	20,581
305000 Equip	30,000	0.00	0	29,858	0.00	0	29,858	0.00	0	29,858	0.00	0	29,858	0.00	0	29,858	0.00	0	29,858	0.00	0	29,858
306000 Equip	56,414	-4.76	(2,685)	56,414	-4.76	(2,685)	56,414	-4.76	(2,685)	56,275	-4.76	(2,679)	56,135	-4.76	(2,672)	55,995	-4.76	(2,665)	55,995	-4.76	(2,658)	55,754
310100 Po	19,164	0.00	0	18,806	0.00	0	18,806	0.00	0	18,806	0.00	0	18,755	0.00	0	18,755	0.00	0	18,755	0.00	0	18,755
311000 Po	352,104	-7.41	(28,091)	350,431	-7.41	(28,091)	347,736	-7.41	(28,091)	342,218	-7.41	(28,091)	335,150	-7.41	(28,091)	326,234	-7.41	(28,091)	326,234	-7.41	(28,091)	324,174
311200 Pump Equip Electric	18,304	-7.41	(1,356)	18,304	-7.41	(1,356)	18,311	-7.41	(1,357)	18,311	-7.41	(1,357)	18,311	-7.41	(1,357)	18,311	-7.41	(1,357)	18,311	-7.41	(1,357)	18,311
311400 Pump Equip Hydraulic	865,143	-16.67	(160,889)	938,940	-16.67	(160,521)	901,193	-16.67	(160,227)	888,766	-16.67	(159,787)	883,447	-16.67	(159,429)	866,066	-16.67	(159,071)	866,066	-16.67	(158,713)	848,979
320000 Equip	131,288	-0.09	(11,931)	131,950	-0.09	(11,994)	131,254	-0.09	(11,931)	120,184	-0.09	(10,925)	109,689	-0.09	(9,918)	100,669	-0.09	(8,901)	100,669	-0.09	(8,844)	100,669
330100 TD Mains Not Classfied by SI	1,506,247	-3.85	(57,991)	1,441,897	-3.85	(55,513)	1,404,734	-3.85	(54,082)	1,302,645	-3.85	(50,521)	1,239,423	-3.85	(47,718)	1,162,411	-3.85	(44,753)	1,162,411	-3.85	(44,495)	1,162,411
331200 TD Mains 4in	22,585	-3.85	(358)	20,862	-3.85	(329)	21,413	-3.85	(382)	10,240	-3.85	(184)	11,978	-3.85	(184)	11,978	-3.85	(184)	11,978	-3.85	(184)	11,978
331200 TD Mains 6in to 18in	9,308	-3.85	(358)	8,533	-3.85	(329)	9,271	-3.85	(357)	4,616	-3.85	(178)	4,616	-3.85	(178)	4,616	-3.85	(178)	4,616	-3.85	(178)	4,616
333000 TD Mains 10in to 16in	57	-3.85	(2)	52	-3.85	(2)	29	-3.85	(1)	1	-3.85	(1)	1	-3.85	(1)	1	-3.85	(1)	1	-3.85	(1)	1
333000 Services	1,214,046	-0.00	0	1,118,160	-0.00	0	1,277,111	-0.00	0	1,257,939	-0.00	0	1,257,939	-0.00	0	1,257,939	-0.00	0	1,257,939	-0.00	0	1,257,939
333000 Equip	47,149	-0.00	0	47,149	-0.00	0	47,149	-0.00	0	47,149	-0.00	0	47,149	-0.00	0	47,149	-0.00	0	47,149	-0.00	0	47,149
334100 Meters	78,838	-0.00	0	83,592	-0.00	0	87,004	-0.00	0	81,495	-0.00	0	74,624	-0.00	0	76,064	-0.00	0	76,064	-0.00	0	76,064
334120 Meters Plastic Case	78,838	-0.00	0	83,592	-0.00	0	87,004	-0.00	0	81,495	-0.00	0	74,624	-0.00	0	76,064	-0.00	0	76,064	-0.00	0	76,064
334200 Meters Other	4,000	-0.00	0	4,000	-0.00	0	4,000	-0.00	0	4,000	-0.00	0	4,000	-0.00	0	4,000	-0.00	0	4,000	-0.00	0	4,000
334300 Meters Other	118,332	13.79	16,318	95,257	13.79	13,136	77,716	13.79	10,717	65,221	13.79	8,894	40,428	13.79	5,575	31,970	13.79	4,409	31,970	13.79	4,409	31,970
334400 Meter installations	317,313	-34.64	(109,882)	302,322	-34.64	(104,724)	288,687	-34.64	(100,001)	275,984	-34.64	(95,001)	262,511	-34.64	(90,934)	246,944	-34.64	(85,541)	246,944	-34.64	(81,186)	246,944
335000 Hydrants	213,631	-26.47	(16,601)	12,956	-26.47	(52,058)	192,203	-26.47	(50,976)	175,309	-26.47	(46,004)	166,678	-26.47	(44,173)	158,608	-26.47	(41,894)	158,608	-26.47	(41,894)	158,608
339100 Other P.E ntagible	12,958	0.00	0	12,958	0.00	0	12,771	0.00	0	12,579	0.00	0	12,579	0.00	0	12,579	0.00	0	12,579	0.00	0	12,579
339600 Other P.E CFS	47,149	0.00	0	47,149	0.00	0	47,149	0.00	0	47,149	0.00	0	47,149	0.00	0	47,149	0.00	0	47,149	0.00	0	47,149
340100 Equip	78,838	0.00	0	83,592	0.00	0	87,004	0.00	0	81,495	0.00	0	74,624	0.00	0	76,064	0.00	0	76,064	0.00	0	76,064
340210 Comp	4,115	0.00	0	4,115	0.00	0	4,115	0.00	0	4,115	0.00	0	4,115	0.00	0	4,115	0.00	0	4,115	0.00	0	4,115
340220 Comp	216,290	14.53	31,427	241,048	14.53	35,024	248,202	14.53	36,078	231,604	14.53	33,552	218,693	14.53	31,776	202,973	14.53	29,492	202,973	14.53	27,218	202,973
340300 Computer Software	6,645	0.00	0	30,825	0.00	0	4,479	0.00	0	5,330	0.00	0	4,885	0.00	0	5,282	0.00	0	5,282	0.00	0	5,282
340300 Computer Software	6,645	0.00	0	30,825	0.00	0	4,479	0.00	0	5,330	0.00	0	4,885	0.00	0	5,282	0.00	0	5,282	0.00	0	5,282
340300 Computer Software	149,200	0.00	0	149,200	0.00	0	149,200	0.00	0	149,200	0.00	0	149,200	0.00	0	149,200	0.00	0	149,200	0.00	0	149,200
340300 Computer Software	149,200	0.00	0	149,200	0.00	0	149,200	0.00	0	149,200	0.00	0	149,200	0.00	0	149,200	0.00	0	149,200	0.00	0	149,200
340300 Computer Software	32,973	0.00	0	32,973	0.00	0	32,973	0.00	0	32,973	0.00	0	32,973	0.00	0	32,973	0.00	0	32,973	0.00	0	32,973
340300 Computer Software	32,973	0.00	0	32,973	0.00	0	32,973	0.00	0	32,973	0.00	0	32,973	0.00	0	32,973	0.00	0	32,973	0.00	0	32,973
341100 Meters Plastic Case	187,629	23.08	43,305	197,371	23.08	45,553	185,952	23.08	42,918	173,969	23.08	40,162	176,537	23.08	40,689	167,602	23.08	38,729	167,602	23.08	37,272	167,602
341200 Meters Plastic Case	187,629	23.08	43,305	197,371	23.08	45,553	185,952	23.08	42,918	173,969	23.08	40,162	176,537	23.08	40,689	167,602	23.08	38,729	167,602	23.08	37,272	167,602
341300 Meters Plastic Case	76,124	0.00	0	76,124	0.00	0	76,124	0.00	0	76,124	0.00	0	76,124	0.00	0	76,124	0.00	0	76,124	0.00	0	76,124
341300 Meters Plastic Case	76,124	0.00	0	76,124	0.00	0	76,124	0.00	0	76,124	0.00	0	76,124	0.00	0	76,124	0.00	0	76,124	0.00	0	76,124
341300 Meters Plastic Case	32,161	18.70	20,898	20,898	18.70	5,591	32,349	18.70	6,049	32,759	18.70	6,126	32,923	18.70								

Sub	200	Asset	Percent	Jan	Feb	Mar	Apr	May	June	July	August	Sept	Oct	Nov	Dec	Total	Total	ARO	Total
				Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Expense	Expense
304200	-9.09	30099236	-9.09	8582.68	8582.68	8582.68	8582.68	8582.68	8582.68	8582.68	8582.68	8582.68	8582.68	8582.68	8582.68	8582.68	103,010.34	(9,363.64)	(9,363.64)
304300	-9.09	30099591	-9.09	12290.6	12290.6	12290.6	12290.6	12290.6	12290.6	12290.6	12290.6	12290.6	12290.6	12290.6	12290.6	12290.6	147,861.90	(13,440.65)	(13,440.65)
309000	-4.76	30099690	-4.76	4701.14	4701.14	4701.14	4701.14	4701.14	4701.14	4701.14	4701.14	4701.14	4701.14	4701.14	4701.14	4701.14	56,413.68	(2,685.29)	(2,685.29)
311200	-7.41	30099593	-7.41	29342.02	29342.02	29342.02	29342.02	29342.02	29342.02	29342.02	29342.02	29342.02	29342.02	29342.02	29342.02	29342.02	354,155.51	(26,242.92)	(26,242.92)
311300	-7.41	30099594	-7.41	1525.3	1525.3	1525.3	1525.3	1525.3	1525.3	1525.3	1525.3	1525.3	1525.3	1525.3	1525.3	1525.3	18,303.60	(1,356.30)	(1,356.30)
320100	-16.67	30099596	-16.67	81035.92	81035.92	81035.92	81035.92	81035.92	81035.92	81035.92	81035.92	81035.92	81035.92	81035.92	81035.92	81035.92	979,985.65	(163,363.61)	(163,363.61)
330100	-9.09	30099598	-9.09	10941.14	10941.14	10941.14	10941.14	10941.14	10941.14	10941.14	10941.14	10941.14	10941.14	10941.14	10941.14	10941.14	135,068.72	(12,277.75)	(12,277.75)
331001	-3.85	30100714	-3.85	129343.88	129343.88	129343.88	129343.88	129343.88	129343.88	129343.88	129343.88	129343.88	129343.88	129343.88	129343.88	129343.88	1,583,123.52	(60,950.26)	(60,950.26)
331100	-3.85	30099600	-3.85	1881.41	1881.41	1881.41	1881.41	1881.41	1881.41	1881.41	1881.41	1881.41	1881.41	1881.41	1881.41	1881.41	28,635.37	(1,102.46)	(1,102.46)
331200	-3.85	30099601	-3.85	775.37	775.37	775.37	775.37	775.37	775.37	775.37	775.37	775.37	775.37	775.37	775.37	775.37	11,798.40	(454.24)	(454.24)
331300	-3.85	30099602	-3.85	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	73.60	(2.83)	(2.83)
333000	-61.39	30099238	-61.39	105830.69	105830.69	105830.69	105830.69	105830.69	105830.69	105830.69	105830.69	105830.69	105830.69	105830.69	105830.69	105830.69	1,307,346.02	(802,579.72)	(802,579.72)
334110	13.79	30099604	13.79	27.8	27.8	27.8	27.8	27.8	27.8	27.8	27.8	27.8	27.8	27.8	27.8	27.8	316.19	43.60	43.60
334130	13.79	30099606	13.79	10956.22	10956.22	10956.22	10956.22	10956.22	10956.22	10956.22	10956.22	10956.22	10956.22	10956.22	10956.22	10956.22	134,273.84	18,516.36	18,516.36
334200	-34.64	30099607	-34.64	27276.21	27276.21	27304.76	27304.76	27304.76	27304.76	27304.76	27304.76	27304.76	27304.76	27304.76	27304.76	27304.76	334,119.34	(115,738.94)	(115,738.94)
335000	-26.47	30099608	-26.47	18484.47	18484.47	18561.97	18561.97	18561.97	18561.97	18561.97	18561.97	18561.97	18561.97	18561.97	18561.97	18561.97	229,280.95	(60,690.67)	(60,690.67)
340100	2.91	30099611	2.91	2290.71	2290.71	2291.08	2291.08	2291.08	2291.08	2291.08	2291.08	2291.08	2291.08	2291.08	2291.08	2291.08	27,822.13	809.62	809.62
340210	14.53	30099612	14.53	342.93	342.93	342.93	342.93	342.93	342.93	342.93	342.93	342.93	342.93	342.93	342.93	342.93	4,115.16	597.93	597.93
340220	14.53	30099613	14.53	17714.13	17714.13	17714.13	17714.13	17714.13	17714.13	17714.13	17714.13	17714.13	17714.13	17714.13	17714.13	17714.13	226,031.15	32,842.33	32,842.33
340230	14.53	30099614	14.53	3863.14	3863.14	3863.14	3863.14	3863.14	3863.14	3863.14	3863.14	3863.14	3863.14	3863.14	3863.14	3863.14	47,251.30	6,865.61	6,865.61
340500	2.91	30099618	2.91	950.15	950.15	950.15	950.15	950.15	950.15	950.15	950.15	950.15	950.15	950.15	950.15	950.15	11,632.84	338.52	338.52
341100	23.08	30099619	23.08	15502.03	15502.03	15502.03	15502.03	15502.03	15502.03	15502.03	15502.03	15502.03	15502.03	15502.03	15502.03	15502.03	187,845.83	43,354.82	43,354.82
341200	20.00	30099620	20.00	6343.63	6343.63	6343.63	6343.63	6343.63	6343.63	6343.63	6343.63	6343.63	6343.63	6343.63	6343.63	6343.63	83,110.72	16,622.14	16,622.14
341300	18.70	30099621	18.70	2748.43	2748.43	2748.43	2748.43	2748.43	2748.43	2748.43	2748.43	2748.43	2748.43	2748.43	2748.43	2748.43	32,981.16	6,167.48	6,167.48
343000	-2.91	30099624	-2.91	4630.42	4630.42	4647.73	4647.73	4647.73	4647.73	4647.73	4647.73	4647.73	4647.73	4647.73	4647.73	4647.73	56,201.87	(1,635.47)	(1,635.47)
344000	19.35	30099625	19.35	7946.81	7946.81	7946.81	7946.81	7946.81	7946.81	7946.81	7946.81	7946.81	7946.81	7946.81	7946.81	7946.81	93,779.74	18,146.38	18,146.38
				505,331.89	506,176.48	506,444.98	515,444.98	511,657.17	513,818.20	513,818.20	514,543.44	518,302.38	522,350.08	532,407.57	537,882.93	537,882.93	6,194,538.53	(1,127,579.95)	(1,127,579.95)

Sub	200	Percent	Asset	Jan	Feb	Mar	April	May	June	July	August	Sept	Oct	Nov	Dec	Total	Total	ARO Expense
				Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	
304200	-9.09	30099236	8,601.01	8,601.01	8,601.01	8,601.01	8,601.01	8,601.01	8,601.01	8,601.01	8,601.01	8,601.01	8,601.01	8,601.01	8,601.01	8,601.01	107,750.12	(9,794.49)
304300	-9.09	30099591	12,651.04	12,651.04	12,650.78	12,650.78	12,650.78	12,650.78	12,650.78	12,864.09	12,897.10	12,905.81	12,871.51	12,943.99	25,984.28	166,272.21	166,272.21	(15,114.14)
309000	-4.76	30099690	4,701.14	4,701.14	4,701.14	4,701.14	4,701.14	4,701.14	4,701.14	4,701.14	4,701.14	4,701.14	4,701.14	4,701.14	4,701.14	4,701.14	56,413.68	(2,685.29)
311300	-7.41	30099594	1,525.30	1,525.30	1,525.30	1,525.30	1,525.30	1,525.30	1,525.30	1,525.30	1,832.09	1,840.25	1,840.25	1,840.25	1,840.25	1,840.25	355,267.82	(26,325.35)
320100	-16.67	30099596	84,984.03	85,001.33	85,035.94	85,011.97	84,978.85	84,977.13	84,977.13	84,977.13	84,977.13	84,977.13	84,977.52	84,977.52	84,755.97	91,031.48	1,025,686.00	(170,981.86)
330100	-9.09	30099598	12,824.99	17,430.56	18,284.04	17,892.87	18,512.34	18,514.96	18,522.86	18,522.86	18,542.15	18,874.50	18,874.50	18,458.76	40,215.11	236,947.64	(21,538.54)	
331001	-3.85	30100714	137,348.73	137,482.20	138,333.49	139,599.25	140,137.71	141,660.54	142,961.65	143,224.95	143,862.21	144,680.66	145,055.18	146,489.50	146,489.50	1,700,836.07	(65,482.19)	
331100	-3.85	30099600	1,881.40	1,953.84	1,956.62	1,956.74	1,956.73	1,956.74	1,956.74	1,956.74	1,956.74	1,956.74	1,956.74	1,956.74	1,956.74	23,402.50	(901.00)	
331200	-3.85	30099601	775.37	805.24	806.40	806.43	806.43	806.44	806.44	806.44	806.44	806.44	806.44	807.18	807.18	9,651.60	(371.59)	
331300	-3.85	30099602	4.76	4.95	4.96	4.96	4.96	4.96	4.96	4.96	4.96	4.96	4.96	4.96	4.96	5.50	(2.47)	
333000	-61.39	30099238	114,926.87	115,064.35	115,599.97	116,122.02	117,390.89	118,211.91	118,802.22	119,720.01	121,231.51	121,953.75	122,796.84	123,613.54	123,613.54	1,425,433.88	(875,073.86)	
334110	13.79	30099604	23.18	23.18	23.18	23.18	23.18	23.18	23.18	23.07	17.59	13.86	6.12	6.12	38.29	244.13	33.67	
334130	13.79	30099606	11,610.88	11,615.45	11,936.50	11,924.49	11,911.36	11,907.62	12,131.37	12,147.42	12,346.27	12,389.72	12,436.38	14,046.06	14,046.06	146,403.32	20,189.02	
334200	-34.64	30099607	29,006.39	29,037.46	29,305.63	29,329.34	29,538.50	29,733.88	29,905.28	30,160.62	30,455.74	30,584.77	30,783.38	30,919.70	30,919.70	358,760.69	(124,274.70)	
335000	-26.47	30099608	20,026.10	20,110.51	20,223.31	20,302.52	20,439.58	20,842.05	21,065.48	21,098.62	21,385.03	21,527.02	21,619.55	21,746.60	21,746.60	250,386.37	(66,277.27)	
340100	2.91	30099611	2,412.69	2,417.09	2,417.09	2,417.09	2,417.09	2,417.09	2,417.09	2,417.09	2,423.93	2,424.22	2,424.22	2,424.22	2,424.22	29,036.48	844.96	
340210	14.53	30099612	342.93	342.93	342.93	342.93	342.93	342.93	342.93	342.93	342.93	342.93	342.93	342.93	499.68	4,271.91	620.71	
340220	14.53	30099613	20,704.31	20,704.31	20,704.31	20,704.31	20,754.69	20,754.69	20,754.69	20,754.69	20,936.13	20,942.33	20,942.33	20,942.33	21,065.86	249,910.29	36,311.97	
340230	14.53	30099614	3,990.80	3,997.92	4,729.93	4,729.93	4,729.93	4,729.93	4,778.07	4,778.07	4,778.07	4,779.53	4,779.53	4,779.53	4,792.14	55,643.45	8,084.99	
340500	2.91	30099618	1,008.27	1,008.27	1,008.27	1,008.27	1,008.27	1,008.27	1,008.27	1,008.27	1,008.27	1,008.27	1,007.40	1,007.40	1,045.29	12,134.51	353.11	
341100	23.08	30099619	16,197.25	16,197.25	16,197.25	16,197.25	16,197.25	16,197.25	16,197.25	16,197.25	16,197.25	16,197.25	16,197.25	16,197.25	20,795.71	198,965.46	45,921.23	
341200	20.00	30099620	8,053.32	8,053.32	8,053.32	8,053.32	8,053.32	8,053.32	8,053.32	8,053.32	8,053.32	8,053.32	8,000.88	8,000.88	8,663.00	97,144.64	19,428.93	
341300	18.70	30099621	2,748.43	2,748.43	2,748.43	2,748.43	2,748.43	2,748.43	2,748.43	2,748.43	2,748.43	2,748.43	2,748.43	2,748.43	3,044.20	33,276.93	6,222.79	
343000	-2.91	30099624	4,752.90	4,752.90	4,752.90	4,752.90	4,752.90	4,752.90	4,752.90	4,752.90	4,752.90	4,752.90	4,752.90	4,752.90	8,395.00	70,035.54	(2,038.03)	
344000	19.35	30099625	7,651.10	7,651.10	7,651.10	7,651.10	7,651.10	7,651.10	7,651.10	7,651.10	7,682.35	7,682.35	7,682.35	7,682.35	7,683.18	92,004.02	17,802.78	
			538,340.81	543,469.08	547,182.06	549,242.93	552,020.09	555,082.19	557,869.75	559,920.55	565,009.80	566,827.02	568,152.22	622,697.23	6,725,813.73	(1,226,519.01)		

Sub	200	Jan	Feb	Mar	Apr	May	June	July	August	Sept	Oct	Nov	Dec	Dec	Dec	Dec	Total
	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Adjustment	Depreciation	Depreciation
304100																	315.72
304200	842.88	913.65	918.37	848.79	848.81	848.81	848.81	848.81	848.81	848.37	848.37	849.45	849.45	716.45	2,186.05	11,651.15	315.72
304300	1,215.33	1,217.95	1,217.95	1,116.92	1,116.92	1,116.92	1,116.92	1,116.92	1,123.81	1,123.82	1,123.82	1,140.25	1,140.25	896.67	3,450.66	16,081.27	10.50
304500														0.36			321.38
304600																	0.84
304610																	0.84
309000	223.77	223.77	223.77	213.69	213.69	213.69	213.69	213.69	213.78	213.78	213.85	213.85	213.85	82.13	784.64	3,165.97	0.84
311200	2,195.38	2,195.38	2,195.38	2,044.74	2,044.74	2,044.74	2,044.74	2,044.74	2,044.74	2,044.74	2,059.89	2,070.89	2,070.89	1,209.05	3,774.23	26,759.59	3.03
311300	137.73	137.73	137.73	128.28	128.28	128.28	128.28	128.28	128.28	128.28	128.28	128.28	128.28	75.63	270.14	1,709.57	3.03
311400																	3.03
311530																	256.89
311540																	81.21
320100	14,144.76	14,144.76	14,144.76	12,137.24	12,137.24	12,137.24	12,137.89	12,137.89	12,194.76	12,194.76	12,194.76	12,255.69	12,255.69	16,996.62	23,753.95	163,578.46	716.89
330000																	716.89
330100	1,749.18	1,749.18	1,749.18	1,542.03	1,542.03	1,542.03	1,542.03	1,542.03	1,542.03	1,542.03	1,542.03	1,542.03	1,542.03	1,122.70	5,517.22	23,101.00	22.04
330200																	22.04
331001	5,645.08	5,657.13	5,668.61	5,463.22	5,466.35	5,503.06	5,529.40	5,556.77	5,556.77	5,607.24	5,607.24	5,635.10	5,635.10	2,188.90	37,560.37	98,853.04	379.05
331100	72.43	75.22	75.33	69.78	69.78	70.52	72.77	73.76	73.76	74.20	75.32	77.60	77.60	33.85	547.63	1,354.34	547.63
331200	29.85	31.00	31.05	28.75	28.75	29.35	30.39	30.39	30.39	30.39	30.39	30.39	30.39	39.35	730.40	1,185.35	39.35
331300	0.18	0.19	0.19	0.18	0.18	0.18	0.18	0.18	2.00	2.00	2.67	3.34	3.34	5.34	452.29	465.40	5.34
331400																	0.06
333000	76,762.07	76,957.37	77,236.59	47,916.67	48,116.19	48,233.55	48,467.99	48,627.28	48,627.28	48,539.26	48,813.50	49,225.01	49,225.01	238,270.75	292,946.00	911,841.48	0.06
334100																	22.04
334110	(5.28)	(5.28)	(5.28)	(6.13)	(6.13)	(6.13)	(6.13)	(6.13)	(6.14)	(6.86)	(6.58)	(6.60)	(6.60)	(10.87)	3.50	(63.04)	22.04
334120																	3.50
334130	(1,858.01)	(1,936.81)	(1,942.18)	(2,281.53)	(2,268.31)	(2,268.85)	(2,278.59)	(2,299.40)	(2,299.40)	(2,313.42)	(2,324.87)	(2,363.52)	(2,363.52)	(3,423.19)	(1,798.38)	(25,933.87)	314.03
334131																	314.03
334200	10,783.31	10,851.74	10,903.40	8,092.48	8,107.11	8,125.14	8,148.65	8,148.65	8,155.03	8,087.83	8,148.27	8,174.38	8,174.38	22,552.86	25,939.04	123,516.38	58.80
334300																	58.80
335000	5,774.24	5,803.09	5,823.42	4,621.54	4,627.50	4,638.40	4,675.05	4,728.16	4,728.16	4,746.12	4,781.43	4,824.50	4,824.50	10,119.96	13,298.80	68,342.25	3.52
340100	(72.56)	(72.56)	(72.56)	(73.83)	(73.83)	(73.83)	(74.52)	(74.52)	(74.61)	(74.61)	(74.61)	(74.61)	(74.61)	(20.32)	(20.32)	(832.45)	3.52
340210	(72.60)	(79.63)	(111.92)	(131.00)	(131.00)	(131.00)	(131.00)	(131.00)	(131.00)	(131.00)	(131.00)	(131.00)	(131.00)	(214.69)	(214.69)	(1,526.84)	3.52
340220	(3,057.72)	(3,068.97)	(3,068.97)	(3,592.12)	(3,592.12)	(3,592.12)	(3,592.12)	(3,613.65)	(3,666.91)	(3,666.91)	(3,672.61)	(3,689.94)	(3,689.94)	(5,984.36)	(5,984.36)	(44,266.40)	3.52
340230	(715.08)	(683.35)	(683.35)	(799.84)	(799.84)	(807.00)	(811.55)	(842.76)	(842.76)	(842.76)	(844.10)	(844.10)	(844.10)	(1,355.69)	(1,355.69)	(10,028.08)	3.52
340500	(30.42)	(30.42)	(30.42)	(31.34)	(31.34)	(31.34)	(31.34)	(31.34)	(31.34)	(31.34)	(31.34)	(31.34)	(31.34)	(8.01)	(8.01)	(349.99)	3.52
341100	(4,697.31)	(4,697.31)	(4,697.31)	(4,697.31)	(4,697.31)	(4,697.31)	(4,697.31)	(4,697.31)	(4,697.31)	(4,697.31)	(4,697.31)	(4,697.31)	(4,697.31)	(22,826.80)	(22,826.80)	(90,266.53)	3.52
341200	(1,647.73)	(1,647.73)	(1,647.73)	(2,060.49)	(2,060.49)	(2,060.49)	(2,060.49)	(2,060.49)	(2,060.49)	(2,060.49)	(2,060.49)	(2,060.49)	(2,060.49)	(811.39)	(811.39)	(27,669.79)	3.52
341300	(567.69)	(567.69)	(567.69)	(698.54)	(698.54)	(698.54)	(698.54)	(698.54)	(698.54)	(698.54)	(698.54)	(698.54)	(698.54)	(2,201.15)	(2,201.15)	(9,492.54)	3.52
343000	238.70	238.76	265.16	257.76	257.76	257.76	257.76	257.76	257.96	258.49	258.49	258.49	258.49	63.08	63.08	2,870.17	3.52
344000	(1,486.70)	(1,486.70)	(1,486.70)	(1,844.13)	(1,844.13)	(1,844.13)	(1,844.13)	(1,844.13)	(1,876.98)	(1,881.78)	(1,875.28)	(1,875.28)	(1,875.28)	(4,706.87)	(4,706.87)	(24,052.81)	3.52
345000	10	0	10	20	10	20	0	0	0	0	0	1	1	1	1	1	1,220



Sub	200	Jan	Jan/E	Jan	Jan	Feb	Mar	April	May	June	July	August	Sept	Oct	Nov	Dec	Total		
	Depreciation	Adjustment	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation		
304100	315.72		315.72	315.72	315.72	315.86	316.65	316.71	316.71	316.71	316.71	316.71	316.71	316.71	316.71	317.15	322.14	3,801.52	
304200	2,169.09	716.45	1,469.64	1,469.64	1,469.64	1,473.11	1,473.11	1,473.11	1,473.11	1,473.11	1,473.11	1,473.11	1,473.11	1,473.11	1,473.11	1,473.11	1,473.11	1,473.11	17,371.53
304300	3,457.55	896.67	2,560.88	2,560.88	2,560.88	2,558.83	2,558.83	2,558.83	2,558.83	2,558.83	2,558.83	2,558.83	2,558.83	2,558.83	2,558.83	2,558.83	2,558.83	2,558.83	30,948.09
304500	13.04	0.36	12.68	12.68	12.68	22.94	22.94	22.94	22.94	22.94	22.94	22.94	22.94	22.94	22.94	22.94	22.94	22.94	225.63
304610	321.38		321.38	321.38	321.38	328.00	328.00	328.00	328.00	328.00	328.00	328.00	328.00	328.00	328.00	328.00	328.00	328.00	3,967.26
304610	0.84		0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84	10.08
309000	784.64	82.13	702.51	702.51	708.68	708.68	708.68	708.68	708.68	708.68	708.68	708.68	708.68	708.68	708.68	708.68	708.68	708.68	8,482.67
311200	3,774.23	1,209.05	2,565.18	2,565.18	2,562.62	2,562.62	2,562.62	2,562.62	2,562.62	2,562.62	2,562.62	2,562.62	2,562.62	2,562.62	2,562.62	2,562.62	2,562.62	2,562.62	30,336.61
311300	270.14	75.63	194.51	194.51	194.51	194.51	194.51	194.51	194.51	194.51	194.51	194.51	194.51	194.51	194.51	194.51	194.51	194.51	2,326.12
311400	3.03		3.03	3.03	3.03	2.11	2.11	2.11	2.11	2.11	2.11	2.11	2.11	2.11	2.11	2.11	2.11	2.11	27.16
311520	0.00		0.00	0.00	309.66	227.64	199.20	226.82	236.47	256.06	256.06	256.06	256.06	256.06	256.06	256.06	256.06	256.06	3,624.86
311530	109.99	91.84	18.15	18.15	7.52	7.52	7.52	7.52	7.52	7.52	7.52	7.52	7.52	7.52	7.52	7.52	7.52	7.52	51.74
311540	68.52	42.27	46.25	46.25	47.10	47.10	48.23	48.23	52.71	52.83	46.96	46.96	46.96	46.96	46.96	46.96	46.96	46.96	575.84
320100	237,588.49	16,996.62	6,761.87	6,761.87	6,800.35	6,800.35	6,800.35	6,800.35	6,800.35	6,800.35	6,800.35	6,800.35	6,800.35	6,800.35	6,800.35	6,800.35	6,800.35	6,800.35	85,298.42
320200	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.54
330000	716.89	716.89	716.89	716.89	716.89	716.89	716.89	716.89	716.89	716.89	716.89	716.89	716.89	716.89	716.89	716.89	716.89	716.89	8,609.22
330100	5,517.22	1,122.70	4,394.52	4,394.52	4,394.52	4,394.52	4,394.52	4,394.52	4,394.52	4,394.52	4,394.52	4,394.52	4,394.52	4,394.52	4,394.52	4,404.80	4,404.80	4,404.80	52,750.60
330200	398.60	27.68	370.92	370.92	384.10	383.99	383.99	383.99	383.99	383.99	383.99	383.99	383.99	383.99	383.99	383.99	383.99	383.99	3,830.78
330400	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37.33
331001	37,590.42	2,188.90	35,401.52	35,401.52	35,346.93	35,346.93	35,346.93	35,346.93	35,346.93	35,346.93	35,346.93	35,346.93	35,346.93	35,346.93	35,346.93	35,346.93	35,346.93	35,346.93	425,445.73
331100	555.23	33.85	521.38	521.38	540.92	540.92	557.00	591.63	652.17	657.76	657.76	657.76	657.76	657.76	657.76	657.76	657.76	657.76	8,370.13
331200	777.28	39.35	737.93	737.93	862.97	862.97	928.78	1,046.57	1,133.78	1,191.21	1,191.21	1,433.93	1,557.67	1,655.47	1,685.00	1,763.59	1,763.59	1,763.59	16,284.29
331300	460.96	5.34	455.62	455.62	498.86	498.86	521.53	521.53	681.61	804.39	804.39	801.66	796.56	794.52	806.80	810.18	854.27	854.27	8,347.53
331400	0.06		0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	617.65
333000	292,458.65	238,270.75	54,187.90	54,187.90	54,368.36	54,368.36	54,606.27	54,976.01	55,345.10	55,818.53	56,313.62	56,757.40	57,094.73	57,094.73	57,103.88	58,554.18	59,334.73	61,493.70	1,483.70
334100	22.07		22.07	22.07	22.10	22.10	22.20	22.20	22.20	22.20	22.20	22.27	22.27	22.27	22.27	22.27	22.27	22.27	463.94
334110	6.48	(10.87)	17.35	17.35	(19.43)	(19.43)	(23.39)	(23.39)	(20.90)	(15.69)	(14.35)	(9.39)	(6.86)	(5.86)	(5.86)	(5.86)	(5.86)	(5.86)	2,919.11
334120	314.03	(3,423.19)	1,604.85	1,604.85	1,601.12	1,605.47	1,605.47	1,605.47	1,614.36	1,610.21	1,614.03	1,614.03	1,617.59	1,629.61	1,628.28	1,632.16	1,622.36	1,622.36	19,386.64
334131	59.28	0.54	58.74	58.74	57.94	57.94	57.94	58.06	58.06	58.06	58.06	58.06	58.06	58.29	58.29	58.33	58.33	58.33	688.06
334200	25,941.96	22,552.86	3,389.10	3,389.10	3,397.48	3,405.65	3,415.87	3,428.54	3,427.97	3,455.80	3,468.12	3,479.02	3,479.02	3,479.02	3,479.02	3,479.02	3,479.02	3,479.02	41,287.17
334300	3.83		3.83	3.83	4.48	4.48	4.48	4.48	8.07	8.07	9.14	13.64	13.64	26.23	20.62	24.83	26.40	26.40	152.21
335000	13,304.83	10,119.96	3,184.87	3,184.87	3,193.33	3,225.48	3,243.76	3,271.76	3,292.58	3,315.94	3,326.30	3,333.62	3,333.62	3,333.62	3,333.62	3,341.38	3,346.13	3,346.13	39,360.74
340100	(20.32)	(20.32)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340210	(214.69)		(214.69)	(214.69)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340220	(5,984.36)		(5,984.36)	(5,984.36)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340230	(1,355.69)		(1,355.69)	(1,355.69)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340500	(8.01)		(8.01)	(8.01)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
341100	(25,604.64)	(22,826.80)	-2,777.84	(2,869.09)	(2,869.09)	(2,869.09)	(2,869.09)	(2,869.09)	(2,869.09)	(2,869.09)	(2,822.97)	(2,822.97)	(2,822.97)	(2,941.73)	(2,973.61)	(2,916.36)	(2,956.00)	(2,956.00)	(34,556.92)
341200	(6,761.17)	(5,949.78)	-811.39	(875.72)	(875.72)	(895.25)	(895.25)	(895.25)	(894.82)	(894.82)	(1,121.82)	(1,025.45)	(1,025.45)	(1,025.45)	(1,025.45)	(1,025.45)	(1,161.13)	(1,161.13)	(11,663.82)
341300	(2,201.15)	(1,852.33)	-348.82	(402.84)	(402.84)	(402.84)	(402.84)	(402.84)	(402.84)	(402.84)	(457.33)	(457.33)	(457.33)	(457.33)	(457.33)	(389.06)	(389.06)	(4,909.56)	
343000	63.08		63.08	63.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
344000	(4,706.87)		(4,706.87)	(4,706.87)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
345000	(1,965.13)		(1,965.13)	(1,965.13)	(1,965.13)	(1,965.13)	(1,965.13)	(1,965.13)	(1,965.13)	(1,965.13)	(1,965.13)	(1,965.13)	(1,965.13)	(1,976.63)	(1,976.63)	(1,976.63)	(1,976.63)	(1,976.63)	(23,639.06)
	2	-1	2	1	12	11	10	11	10	11	000.0	11	0	120	120	121	12	1	

Sub	200	Jan	Feb	Mar	April	May	June	July	August	Sept	Oct	Nov	Dec	Total
	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation
304100	322.14	322.14	322.14	322.26	322.26	322.26	322.26	321.47	321.47	321.47	321.47	321.47	321.47	3,863.60
304200	1,391.47	1,390.97	1,404.46	1,404.46	1,404.46	1,403.11	1,404.94	1,405.28	1,405.28	1,405.28	1,405.28	1,405.28	1,405.26	16,830.74
304300	2,634.89	2,634.94	2,641.92	2,642.86	2,642.86	2,643.30	2,621.36	2,625.12	2,625.12	2,625.12	2,625.12	2,625.12	2,626.14	31,588.55
304500	29.80	29.88	29.88	29.88	30.63	30.63	30.63	30.63	30.63	30.63	31.01	31.01	31.01	365.62
304600	417.65	447.43	448.35	451.77	452.28	451.97	453.78	457.24	457.24	457.24	458.62	458.62	461.80	5,413.02
304610	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84	10.08
309000	709.43	709.43	709.43	709.43	709.43	709.43	709.43	709.43	709.43	709.43	709.43	709.43	709.43	8,513.16
311200	2,500.91	2,500.91	2,500.91	2,500.91	2,500.91	2,500.91	2,500.91	2,500.91	2,500.91	2,500.91	2,500.91	2,500.91	2,500.84	30,010.78
311300	192.91	192.91	192.91	192.91	192.91	192.91	192.91	192.91	192.91	192.91	192.91	192.91	192.91	2,314.92
311400	2.11	2.11	(92.05)	(92.05)	(92.05)	(92.05)	(92.05)	(92.05)	(92.05)	(92.05)	(92.05)	(92.05)	(92.05)	(916.28)
311520	1,151.24	1,267.36	1,265.65	1,265.65	1,265.65	2,193.42	2,230.47	2,229.14	2,229.14	2,229.14	2,229.14	2,229.14	2,233.52	21,789.52
311540	46.96	46.96	46.96	46.96	46.96	46.96	46.96	46.96	46.96	46.96	46.96	46.96	46.96	563.52
320100	7,251.15	7,254.02	7,249.41	7,249.41	7,249.41	7,250.04	7,249.22	7,249.22	7,249.22	7,249.22	7,268.51	7,268.51	7,304.06	87,112.76
320200	6.72	6.72	6.72	6.72	6.72	39.23	40.50	40.50	40.50	40.50	40.50	40.50	40.50	315.83
330000	722.40	722.40	722.40	721.95	721.95	721.95	721.95	721.95	721.95	721.95	721.95	721.95	721.95	8,664.75
330100	4,400.26	4,400.26	4,400.26	4,400.26	4,400.26	4,400.26	4,446.59	4,446.78	4,446.78	4,446.78	4,442.76	4,442.76	4,443.68	53,070.91
330200	55.29	55.29	55.29	55.29	55.29	55.29	55.29	55.29	55.29	55.29	48.53	48.53	48.53	636.44
330400	12.25	12.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	27.00
331001	34,513.39	34,493.18	34,485.16	34,383.22	34,379.39	34,379.38	34,418.70	34,425.54	34,425.54	34,436.03	34,436.03	34,436.03	34,434.86	413,158.53
331100	974.36	992.53	997.73	999.99	1,000.04	1,007.13	1,011.10	1,015.26	1,015.26	1,019.50	1,019.63	1,019.50	1,025.86	12,074.47
331200	2,267.39	2,453.81	2,500.67	2,646.09	2,692.33	2,713.64	2,780.56	2,788.12	2,823.64	2,930.08	3,005.62	3,015.75	3,015.75	32,617.70
331300	854.27	816.36	831.67	834.44	834.44	853.83	860.12	859.79	857.34	870.02	870.02	870.02	873.33	10,216.22
331400	617.65	617.65	617.65	617.65	623.42	623.42	623.42	623.42	623.42	623.42	655.86	655.86	691.77	7,558.75
333000	59,334.73	59,525.37	59,921.08	60,305.71	61,079.61	61,381.63	61,083.94	61,484.96	61,746.61	62,320.88	62,350.92	62,350.92	62,811.61	733,347.05
334100	71.36	71.76	71.62	85.77	131.87	172.81	187.54	264.15	285.07	315.38	325.04	325.04	353.33	2,335.70
334110	767.87	766.75	767.37	767.45	767.45	767.45	767.70	769.61	790.04	790.18	790.18	790.18	790.18	9,302.23
334120	205.90	202.51	199.83	199.83	199.83	199.83	199.83	199.83	199.83	199.83	199.83	199.83	197.95	2,401.07
334130	1,622.36	1,621.26	1,620.54	1,620.54	1,620.54	1,620.54	1,620.54	1,620.54	1,620.54	1,600.30	1,600.30	1,600.30	2,097.82	19,865.58
334131	58.37	58.37	58.36	58.36	58.36	58.36	58.36	58.36	58.36	58.36	58.36	58.36	58.36	700.34
334200	3,498.20	3,495.48	3,521.83	3,533.85	3,546.92	3,555.95	3,559.38	3,590.55	3,598.89	3,602.34	3,625.25	3,625.25	3,663.98	42,792.62
334300	26.40	26.04	26.04	26.83	28.14	26.95	26.87	26.97	26.31	26.31	26.97	26.97	31.48	325.55
335000	3,346.13	3,312.64	3,317.16	3,332.16	3,364.38	3,374.60	3,383.40	3,396.91	3,405.92	3,405.92	3,405.92	3,405.92	3,406.41	40,451.32
341100	(2,956.00)	(2,956.00)	(2,956.00)	(2,956.00)	(2,956.00)	(2,902.68)	(2,874.14)	(2,874.14)	(2,874.14)	(2,874.14)	(2,874.14)	(2,874.14)	(2,842.98)	(34,843.04)
341200	(1,161.13)	(1,165.85)	(1,165.85)	(1,165.85)	(1,165.85)	(1,165.85)	(1,165.85)	(1,165.85)	(1,165.85)	(1,165.85)	(1,165.85)	(1,165.85)	(1,106.27)	(13,925.90)
341300	(359.06)	(359.06)	(359.06)	(359.06)	(359.06)	(333.18)	(333.18)	(333.18)	(333.18)	(333.18)	(333.18)	(333.18)	(333.18)	(4,101.68)
345000	(1,976.63)	(1,976.63)	(1,916.39)	(1,944.34)	(1,949.45)	(1,949.45)	(1,949.45)	(1,886.30)	(1,886.30)	(1,886.30)	(1,886.30)	(1,886.30)	(1,886.30)	(23,093.84)
12	.	12	2.	12	.1	12	.0	12	.0	12	.0	12	.0	12
	.	12	2.	12	.1	12	.0	12	.0	12	.0	12	.0	12
	.	12	2.	12	.1	12	.0	12	.0	12	.0	12	.0	12
	.	12	2.	12	.1	12	.0	12	.0	12	.0	12	.0	12

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

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**Witness: Michael A. Miller**

329. Has KAWC recorded any regulatory asset or regulatory liability relating to cost of removal or accounting for asset retirement obligations? If so, please identify the amounts recorded in each account for (1) cost of removal and (2) AROs, as of each date: (a) 12/31/2007; (b) 12/31/2008; and (c) 12/31/2009.

**Response:**

Not for rate recovery purposes. KAWC has recorded a regulatory liability relating to cost of removal for financial statement presentation only. For rate making purposes the net negative salvage is reflected in accumulated depreciation consistent with the Commission authorization of the Company's current depreciation rates. Please see the response to AGDR1#328 for the balances for each year for the financial statement presentation reclassification.

For the electronic version of this document, refer to KAW\_R\_AGDR1#329\_042610.pdf.

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

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**Witness:**      **Michael A. Miller**

330. Does KAWC record any removal costs as O&M expense? If not, explain fully why not. If so, please identify the amounts of removal costs recorded as O&M expense by account for each of the five years through 2009.

**Response:**

No cost of removal is reflected in O&M expense in the Company's filing in this case. See the responses to KAW\_R\_AGDR1#328 and #329.

For the electronic version of this response, refer to KAW\_R\_AGDR1#330\_042610.pdf.

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

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**Witness: Michael A. Miller**

331. Provide an analysis of the regulatory liability for cost of removal since inception identifying and explaining each debit and credit entry and amount.

**Response:**

Please refer to the attachment which provides a summary and explanation of the debits and credits used to reclassify the net negative salvage recovered in rates for financial presentation purposes. The information is shown as accumulated depreciation for rate recovery purposes consistent with the Commission treatment of NNS in the Company's approved depreciation rates. Included in the attachment is a copy of a portion of the response to Attorney General Data Request(s) No. 328 and 329. The reference is made to permit the reader to see activity by year.

For the electronic version of this response, refer to KAW\_R\_AGDR1#331\_042610.pdf.

Kentucky American Water Co.  
Analysis of Reg Liability for Removal Cost  
K A C A R NO. 1

NOTE: These entries reflect a reclassification of net negative salvage included in the depreciation rates approved by the Commission. For rate recovery purposes this financial statement presentation information is reflected in the rate base reduction for Accumulated Depreciation as authorized by the Commission.

<b>Transactions in Account 2 2 0 Regulated Liability for Removal Costs</b>	<u>Debits</u>	<u>Credits</u>
<b>Reclassify Reserve for Removal Cost as of 200</b>		5,509,300

- Reclassify the inception to date balance of amounts accrued on future removal and salvage net of actual removal costs recorded as of December 2003. The entry was made for financial Reporting purposes to reflect the liability for Removal costs separately in the Company's financial statements.

<b>Accrue for Removal Salvage 200 200</b>		7,574,911
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- Record an accrual on future Removal and Salvage, historically a component of Depreciation Expense, now recorded as Maintenance expense. These accruals are recorded monthly along with book depreciation expense.

<b>Record Actual Removal and Salvage 200 200</b>	1,998,727	
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- Record actual Removal and Salvage related to the disposal of utility Plant. Removal and Salvage first are recorded to Retirement Work in Process and later reclassified to the Liability account once the retirement work order is complete.

Total Entries	<u>1,998,727</u>	<u>13,084,211</u>
<b>Balance as of 12.200</b>		<u><u>11,085,484</u></u>

Kentucky American Water Company  
Data Request # 2 and 2  
April 12 2010

**Regulatory Liability for Net Negative Salvage**

Entry	debit	Credit	balance
			2 2 0
<b>Initial Entry at Adoption 200</b>			
Accumulated Depreciation A C 108105	5,509,300		
Reg Liability A C 256250		5,509,300	( 5,509,300) balance 200
<b>Reclassify Negative Salvage in Accum epr 200</b>			
Accumulated Depreciation A C 108105	1,058,788.00		
Reg Liability A C 256250		1,058,788.00	
<b>Record Removal and Salvage Cost 200</b>			
Reg Liability A C 256250	355,596.00		
Accumulated Depreciation A C 108105		355,596.00	( 6,212,492) balance 200
<b>Reclassify Negative Salvage in Accum epr 200</b>			
Accumulated Depreciation A C 108105	1,127,579.95		
Reg Liability A C 256250		1,127,579.95	
<b>Record Removal and Salvage Cost 200</b>			
Reg Liability A C 256250	779,090.79		
Accumulated Depreciation A C 108105		779,090.79	( 6,560,981) balance 200
<b>Reclassify Negative Salvage in Accum epr 200</b>			
Accumulated Depreciation A C 108105	1,226,518.68		
Reg Liability A C 256250		1,226,518.68	
<b>Record Removal and Salvage Cost 200</b>			
Reg Liability A C 256250	190,492.48		
Accumulated Depreciation A C 108105		190,492.48	( 7,597,007) balance 200

<b>Reclassify Negative Salvage in Accum epr 200</b>			
Accumulated Depreciation A C 108105	1,220,820.95	See Workpaper 2007 Reclass NINS cell P44	
Reg Liability A C 256250			
<b>Record Removal and Salvage Cost 200</b>			
Reg Liability A C 256250	45,448.42	See Pivot Table on Removal Reclass	( 8,772,380) balance 200
Accumulated Depreciation A C 108105			
<b>Reclassify Negative Salvage in Accum epr 200</b>			
Accumulated Depreciation A C 108105	1,419,845.58	See Workpaper 2008 Reclass NINS cell P47	
Reg Liability A C 256250			
<b>Record Removal and Salvage Cost 200</b>			
Reg Liability A C 256250	452,046.18	See Pivot Table on Removal Reclass	
Accumulated Depreciation A C 108105			
<b>Reclassify R IP 200</b>			
RW P A C 185950	15,143.07	Reclass Entry to sho the RW P as Cost o Rem	( 9,755,322) balance 200
Reg Liability A C 256250			
<b>Reclassify Negative Salvage in Accum epr 200</b>			
Accumulated Depreciation A C 108105	1,521,357.59	See Workpaper 2009 Reclass NINS cell N39	
Reg Liability A C 256250			
<b>Record Removal and Salvage Cost 200</b>			
Reg Liability A C 256250	164,032.07	Reclass Entry to sho the RW P as Cost o Rem	
Accumulated Depreciation A C 108105			
<b>Reclassify R IP 200</b>			
Reg Liability A C 256250	27,163.06	Reclass Entry to sho the RW P as Cost o Rem	( 11,085,485) balance 200
RW P A C 185950			



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

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**Witness:** Michael A. Miller/John Spanos

332. What impact did the application of FIN 47 have upon the proposed depreciation rates and expense in this rate case? Provide all workpapers supporting the answer.

**Response:**

None. Neither the current depreciation rates of the Company or the depreciation expense in this case are determined by SFAS 143 or FIN 47. The Company's depreciation rates for rate recovery are determined by the Commission. Please see the response to KAW\_R\_AGDR1#336\_042610.pdf.

For the electronic version of this response, refer to KAW\_R\_AGDR1#332\_042610.pdf.

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

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**Witness:**      **Michael A. Miller/Sheila Miller**

333. Provide KAWC's projection of the annual year-end balance in the regulatory liability for cost of removal shown in its most current two Annual Reports, for the next 20 years. If not available for the next twenty years provide for as many years into the future that the projection is available. If this projection has not been made, please explain why not.
- a. For this projection assume that all of KAWC's proposed depreciation rates are approved as requested. Provide in hard copy and in electronic format with all formulae intact.
  - b. Explain all assumptions used to make this projection.

**Response:**

The Company does not have projections of the regulatory liability. The Company reclassified the regulatory liability at November 2009 to accumulated depreciation (the method approved by the Commission in establishing the current depreciation rates) for rate making purposes. The Company then calculated depreciation expense using the rates approved by the Commission through September 2010, and the rates proposed by Mr. Spanos and the Company in this case from October 2010 through September 2011 (which include an embedded amount for net negative salvage) to determine the monthly amounts of depreciation and accumulated depreciation through the forecasted test-year. The Company then used the monthly accumulated depreciation totals for September 2010-September 2011 to determine the 13-month average accumulated depreciation used to determine rate base requested in the Company's filing.

For the electronic version, refer to KAW\_R\_AGDR1#333\_042610.pdf.

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

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**Witness: John Spanos**

334. Provide the calculation of the annual amount of future net salvage incorporated into KAWC's existing depreciation rates and in its proposed depreciation rates by account. If the amount is reduced by the total amount of non-legal AROs included in year-end accumulated depreciation, show that calculation.

**Response:**

The attached schedule sets forth the annual amount of net salvage calculated for 2010 assuming the current net salvage parameter and the proposed net salvage parameter. The amount is not reduced by the amount of non-legal AROs.

For the electronic version, refer to KAW\_R\_AGDR1#334\_042610.pdf.

KENT CKY AMERICAN WATER COMPANY  
ESTIMATE ANNUAL NET SALARY FOR 2010 SINCE PROPOSED ANNUAL RENT ANNUAL ACCRUAL RATES

EPRECIABLE PROPERTY	ORIGINAL COST AT END OF 2000	PROPOSED		ESTIMATE 2010		CURRENT		ESTIMATE 2010	
		ANNUAL ACCRUAL RATE	NET SALARY	ANNUAL ACCRUAL RATE	NET SALARY	ANNUAL ACCRUAL RATE	NET SALARY	ANNUAL ACCRUAL RATE	NET SALARY
304.10 STR CT RES AND IMPROVEMENTS									
SO RCE O S PPLY	2,673,341.00	3.32	(5)	4,226	3,895	3.06	(5)		
304.20 POWER AND PUMPING STR CT RES									
KENT CKY RER STAT ON	3,312,283.48	3.46	(20)	19,101	11,096	2.01	(20)		
OTHER STR CT RES	1,903,638.58	2.19	(20)	6,948	6,377	2.01	(20)		
TOTAL ACCO NT 304.20	5,215,922.06			26,049	17,473				
304.30 WATER TREATMENT									
KENT CKY RER STAT ON	4,737,792.59	4.12	(20)	32,533	15,477	1.96	(20)		
RCHMOND ROAD STAT ON TREATMENT PLANT	3,155,429.37	4.01	(20)	21,089	10,308	1.96	(20)		
OTHER STR CT RES	2,003,710.24	2.20	(20)	7,347	6,545	1.96	(20)		
TOTAL ACCO NT 304.30	9,896,932.20			60,969	32,330				
304.40 TRANSMISSION AND DISTRIBUTION									
OCESB LDNGS	1,029,339.68	2.59	(5)	1,270	0	4.63	0		
MANO CE	3,023,405.01	2.94	(5)	4,233	3,023	2.1	(5)		
OTHER STR CT RES	3,166,549.16	2.00	(5)	3,016	3,167	2.1	(5)		
TOTAL ACCO NT 304.60	6,189,954.17			7,249	6,190				
304.70 STORE, SHOP AND GARAGE STR CT RES	1,729,151.96	2.03	0	0	0	2.42	0		
304.80 MISCELLANEOUS STR CT RES	1,923,367.34	4.98	(10)	8,708	0	4.38	0		
TOTAL ACCO NT 304	28,658,008.41			108,470	59,889				
305.00 COLLECTING AND MPOUNDING RESERVOIRS									
306.00 LAKE, RIVER AND OTHER INTAKES	1,005,085.91	1.31	0	0	0	1.67	0		
309.00 SUPPLY MAINS	537,097.97	2.62	0	0	0	2.52	0		
310.10 OTHER POWER GENERATION EQUIPMENT	5,143,914.92	2.26	(10)	10,568	9,025	1.93	(10)		
	935,700.43	3.00	0	0	0	3.4	0		
PUMPING EQUIPMENT									
311.20 ELECTRIC	9,389,884.23	2.03	(20)	31,769	31,599	2.58	(15)		
311.30 DIESEL	718,476.09	2.24	(20)	2,682	2,455	2.62	(15)		
311.40 HYDRAULIC	8,405.01	2.27	(20)	32	25	2.31	(15)		
311.52 SO RCE O S PPLY	8,386,157.45	2.42	(20)	33,824	0	-	-		
311.54 TRANS. AND DISTR. PUMPING EQUIPMENT	176,341.11	2.41	(20)	708	0	-	-		
TOTAL ACCO NT 311	18,679,263.89			69,016	34,080				
320.10 PUMP AND SYSTEM - STR CT RES									
KENT CKY RER STAT ON	8,568,723.98	2.09	(20)	29,848	25,818	2.31	(15)		
RCHMOND ROAD STAT ON TREATMENT PLANT	7,492,819.99	2.95	(20)	36,840	22,576	2.31	(15)		
OTHER STR CT RES	2,286,435.90	1.96	(20)	7,469	6,889	2.31	(15)		
TOTAL ACCO NT 320.10	18,347,979.87			74,156	55,283				

KENT CKY AMERICAN WATER COMPANY  
ESTIMATE ANNUAL NET SALARY FOR 2010 SINCE PROPOSED ANNUAL RENT AND ACCRUAL RATES

EPICIA LE RO P	ORIGINAL COST AT NO EMER 0 200	PROPOSE			ESTIMATE			C RRENT			ESTIMATE		
		ANN AL ACCR AL RATE	NET SAL A E	ESTIMATE 2010 NET SAL A E	ANN AL ACCR AL RATE	NET SAL A E	ESTIMATE 2010 NET SAL A E	ANN AL ACCR AL RATE	NET SAL A E	ESTIMATE 2010 NET SAL A E			
320.11 P R CAT ON SYSTEM - E PMENT	12,053,944.26	2.55	(20)	51,229	2.31	(15)	36,319						
320.20 P R CAT ON SYSTEM - LTER MEDA	168,568.93	23.94	0	0	-	-	0						
TOTAL ACCO NT 320	30,570,493.06			125,386			91,602						
330.00 D STR B T ON RESER O RS AND STANDP PES	1,668,616.27	1.62	0	0	0	0	0						
330.10 ELE ATED TANKS AND STANDP PES	10,270,432.02	2.01	(25)	41,287	2.32	(30)	54,986						
330.20 GRO NDLE EL ACT ES	112,146.89	1.37	0	0	0	0	0						
330.40 CLEARWELLS	581.91	0.86	0	0	0	0	0						
TOTAL ACCO NT 330	12,051,777.09			41,287			54,986						
331.00 MA NS AND ACCESSORES	138,948,436.68	1.67	(15)	302,666	1.7	(20)	393,687						
333.00 SER CES	19,613,861.46	3.01	(100)	295,189	3.32	(120)	355,189						
METERS													
334.10 METERS	1,677,849.26	2.68	(10)	4,088	2.81	(10)	4,286						
334.11 BRON E CASE	3,646,975.94	2.73	(10)	9,051	2.94	(10)	9,747						
334.12 PLAST C CASE	910,481.94	2.76	(10)	2,284	2.96	(10)	2,450						
334.13 OTHER	7,171,179.83	2.91	(10)	18,971	2.85	(10)	18,580						
TOTAL ACCO NT 334.1	13,406,486.97			34,394			35,063						
334.20 METER NSTALLAT ONS	16,560,341.65	2.80	(10)	42,154	3.07	(10)	46,218						
334.30 METER A LTS	142,281.28	2.70	(10)	349	-	-	0						
335.00 RE HYDRANTS	9,832,929.03	1.46	(25)	28,712	1.77	(25)	34,809						
339.10 OTHER SO RCE O S PPLY PLANT	8,374.81	15.34	0	0	28.14	0	0						
339.60 OTHER PE COMPANY PLANNG ST DY	235,535.45	9.79	0	0	-	-	0						
O CE RNT RE AND E PMENT													
340.10 RNT RE													
LLY ACCR ED	195,029.63	-	0	0	10.43	0	0						
AMORT ED	538,323.53	5.00	0	0	10.43	0	0						
TOTAL ACCO NT 340.10	733,353.16			0			0						
340.21 MA N RAME													
LLY ACCR ED	27,295.52	-	0	0	9.49	0	0						
AMORT ED	61,986.23	20.00	0	0	9.49	0	0						
TOTAL ACCO NT 340.21	89,281.75			0			0						

KENT CKY AMERICAN WATER COMPANY  
ESTIMATE ANNUAL NET SALARY FOR 2010 SINCE PROPOSED ANNUAL RENT ANNUAL ACCRUAL RATES

EPRECIABLE PROPERTY	ORIGINAL COST AT END OF 2000	PROPOSED			ESTIMATE 2010			CURRENT			ESTIMATE 2010		
		ANNUAL ACCRUAL RATE	NET SALARY	ANNUAL ACCRUAL RATE	ANNUAL ACCRUAL RATE	ANNUAL ACCRUAL RATE	NET SALARY	ANNUAL ACCRUAL RATE	NET SALARY	ANNUAL ACCRUAL RATE	NET SALARY	ANNUAL ACCRUAL RATE	NET SALARY
340.22 PERSONAL COMPUTERS LLY ACCRUED AMORT	461,455.29 400,086.01	- 20.00	0 0	14.31 14.31	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	
TOTAL ACCO NT 340.22	861,541.30												
340.23 PERIPHERAL-OTHER LLY ACCRUED AMORT	101,975.12 176,607.48	- 20.00	0 0	25.39 25.39	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	
TOTAL ACCO NT 340.23	278,582.60												
340.30 COMPUTERS LLY ACCRUED AMORT	3,976,525.37 570,993.22	- 20.00	0 0	10.33 10.33	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	
TOTAL ACCO NT 340.30	4,547,518.59												
340.32 COMPUTERS-PERSONAL LLY ACCRUED AMORT	400.00 100,330.19	- 20.00	0 0	- -	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	
TOTAL ACCO NT 340.32	100,730.19												
340.33 COMPUTERS-OTHER LLY ACCRUED AMORT	527,873.70 4,470.43	- 20.00	0 0	26.38 26.38	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	
TOTAL ACCO NT 340.33	532,344.13												
340.50 OTHER LLY ACCRUED AMORT	18,815.75 69,553.41	- 6.67	0 0	9.77 9.77	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	
TOTAL ACCO NT 340.50	88,369.16												
TOTAL ACCO NT 340	7,231,720.88												
TRANSPORTATION EQUIPMENT													
341.10 LIGHT DUTY TRUCKS	1,890,068.72	-	20	8.10	0	0	20	8.10	0	0	0	(38,274)	
341.20 HEAVY DUTY TRUCKS	1,160,937.05	2.11	15	7.17	(4,323)	15	15	7.17	(4,323)	15	15	(14,689)	
341.30 AUTOS	207,856.81	-	15	13.58	0	0	15	13.58	0	0	0	(4,981)	
341.40 OTHER	416,326.20	5.33	0	6.51	0	0	0	6.51	0	0	0	0	

KENT CKY AMERICAN WATER COMPANY  
ESTIMATE ANNUAL NET SALARY FOR 2010 SINCE PROPOSED ANNUAL RENT AND ANNUAL ACCRUAL RATES

EPRECIALE ROP	ORIGINAL COST AT NO. 0.200	PROPOSED		ESTIMATE 2010		CURRENT		ESTIMATE 2010	
		ANNUAL ACCRUAL RATE	NET SALARY	ANNUAL ACCRUAL RATE	NET SALARY	ANNUAL ACCRUAL RATE	NET SALARY	ANNUAL ACCRUAL RATE	NET SALARY
TOTAL ACCO NT 341	3,675,188.78				(4,323)				(57,944)
342.00 STORES E PMENT LLY ACCR ED AMORT ED	2,267.83 31,658.80	- 4.00	0	6.51 6.51	0	0	0	0	0
TOTAL ACCO NT 342.00	33,926.63		0		0		0		0
343.00 TOOLS, SHOP AND GARAGE E PMENT LLY ACCR ED AMORT ED	167,130.46 1,738,627.49	- 5.00	0	6.43 6.43	0	0	0	0	0
TOTAL ACCO NT 343.00	1,905,757.95		0		0		0		0
344.00 LABORATORY E PMENT LLY ACCR ED AMORT ED	150,396.61 677,630.50	- 6.67	0	8.06 8.06	0	0	0	0	0
TOTAL ACCO NT 344.00	828,027.11		0		0		0		0
345.00 POWER OPERATED E PMENT	1,526,034.51	2.08	15	4.68	(5,601)	25	(23,806)		
346.10 COMMUNICATION E PMENT - NON-TELEPHONE LLY ACCR ED AMORT ED	229,848.17 1,692,239.47	- 6.67	0	6.91 6.91	0	0	0	0	0
TOTAL ACCO NT 346.10	1,922,087.64		0		0		0		0
346.19 REMOTE CONTROL AND INSTRUMENTATION COMMUNICATION E PMENT - TELEPHONE	22,310.63 240,800.02	6.67 6.67	0	- -	0	- -	0	0	0
347.00 MISCELLANEOUS E PMENT LLY ACCR ED AMORT ED	115,962.71 1,135,003.68	- 5.00	0	5.61 5.61	0	0	0	0	0
TOTAL ACCO NT 347.00	1,250,966.39		0		0.00		0		0
348.00 OTHER TANGIBLE PROPERTY	138,484.58	5.00	0	6.00	0	0	0	0	0
<b>TOTAL EPRECIALE PLANT</b>	<b>1 10 .1</b>		<b>0</b>		<b>10 2</b>		<b>10 2</b>		

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

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**Witness:**      **Michael A. Miller**

335. With respect to the Regulatory Liability relating to asset cost of removal which you reclassified out of accumulated depreciation:
- a. Do you agree that this constitutes a regulatory liability for regulatory purposes in Kentucky? If not, please explain why not.
  - b. Do you agree that this amount is a refundable obligation to ratepayers until it is spent on its intended purpose (cost of removal)? If not, why not?
  - c. Please explain the repayment provisions associated with this regulatory liability.
  - d. Explain when you expect to spend this money for cost of removal.
  - e. Explain what you have done with this money as you have collected it. If you say that you have spent it on plant additions, please prove it.
  - f. Identify and explain all other similar examples of KAWC's advance collections of estimated future costs for which it does not have a legal obligation.
  - g. Does KAWC agree that the Kentucky Public Service Commission will never know whether or not KAWC will actually spend all of this money for cost of removal until and if KAWC goes out of business? If not, why not?
  - h. Does KAWC believe that amounts recorded in accumulated depreciation represent capital recovery? If not, why not?
  - i. Whose capital is reflected in accumulated depreciation – shareholders' or ratepayers'?

**Response:**

- a. No. The Commission has recognized net negative salvage as a component of current depreciation expense, and accumulation of net negative salvage recovered through depreciation expense is properly reflected as accumulated depreciation for rate making purposes.
- b. No. KAWC's current depreciation rates approved by the Commission with net negative salvage embedded reflect net negative salvage to be recovered over the remaining life of the applicable property. The Commission approved method



properly recovers the full cost of the assets, including net negative salvage, from the generational customers being provided service from those assets over their life.

- c. Not applicable to KAWC's current depreciation rates approved by the Commission with net negative salvage recovered over the remaining life of the property. Any adjustment necessary to the accumulated depreciation reserve will be corrected with regular depreciation studies reviewed before the Commission and recognition of the required adjustments to those depreciation rates.
- d. When each asset is retired.
- e. Depreciation expense is a form of internal cash that is utilized to fund cash requirements of the Company including capital improvements. Kentucky's capital improvement plan has been in excess of internal cash at least since I have been involved with financial matters and rate cases beginning in 2000. This will certainly be the case over the upcoming year as KAWC moves forward with the major project to solve the source of supply deficit. That project alone is expected to cost approximately \$163 million. The Company's filing also included significant investment in capital expenditures for replacement of aged infrastructure and many other improvements through the end of the forecasted test-period in this case. The Company does not expect nor has it forecasted capital expenditures over the upcoming years at levels below internal cash given the level of capital expenditures needed: (a) to replace existing infrastructure and equipment that has reached the end of its useful life; and (b) to continue to make improvements required to maintain or improve service levels. The proof of this can be demonstrated by the fact that KAWC's utility plant increase net of CIAC since 2000 significantly exceeds the increase in capital invested.
- f. Pensions and other post employment benefits are recognized for ratemaking purposes using FAS 87 and FAS106. Both FAS 87 and FAS 106 utilize the accrual method to recognize the cost of future obligations in current expense and are recognized for rate recovery by the Commission.
- g. No. Regular updates to depreciation rates through depreciation studies will properly adjust the reserve through known and measurable adjustments to the estimates for net negative salvage.
- h. Capital recovery is one element of the accumulated depreciation.
- i. The shareholders' investment in utility plant is recovered over the expected life of the property, including the recovery in rates of the cost to retire that plant under the remaining life method currently approved by the Commission in establishing KAWC's current depreciation rates. The rate base of a utility is reduced by that return of investment recovered through depreciation expense and no return on that

capital investment is provided once the investor's capital is returned through depreciation of that plant.

For the electronic version, refer to KAW\_R\_AGDR1#335\_042610.pdf.

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

---

**Witness:**      **Michael A. Miller/John Spanos**

336. For all accounts for which KAWC has collected removal costs not related to AROs, but instead recorded a regulatory liability, please provide the fair value of the related asset retirement cost as of December 31, 2006; December 31, 2007, December 31, 2008 and December 31, 2009. For the purposes of this question, assume that KAWC has legal AROs for these accounts, and use the life and dispersion assumptions reflected in Mr. Spanos's depreciation study.

**Response:**

The Company objects to this question on the grounds that it seeks information which it does not have, is not required to generate by U.S. GAAP, and would be extremely burdensome to produce. Notwithstanding the objection the Company responds that the Company simply reclassifies the net negative salvage approved in its depreciation rates by the Commission on its U.S. GAAP financial statements to a regulatory liability account in order to recognize the timing difference between the amount of net negative salvage recovered in rates which the Company will record as a cost of removal net of salvage at a future date when the asset is retired. The inclusion of the future net negative salvage in current depreciation rates properly matches the full cost of the asset to those customers receiving the service provided by that asset.

The Company believes the depreciation expense and accumulated depreciation for rate making purposes should be reflected consistent with the depreciation expense approved by the Commission which includes net negative salvage in the depreciation expense. The inclusion of net negative salvage in accumulated depreciation for ratemaking purposes is also consistent with the NARUC Uniform System of Accounts related to accumulated depreciation.

For the electronic version, refer to KAW\_R\_AGDR1#336\_042610.pdf.

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

---

**Witness:**      **Michael A. Miller/Sheila Miller**

337. For the budgets supplied in response to Exhibit No. 13, please provide a description of all variations from actual expense levels which are due to known and certain changes, providing supporting documentation. Indicate all variations from actual levels which result from the application of inflation or escalation factors. In those instances where inflation or escalation factors were utilized, explain the derivation of the factors used in each case. If a single factor was used, a summary description will suffice.

**Response:**

The Company objects to this question on the grounds that Company does not possess the data in the format requested. Notwithstanding the objection the Company responds, please refer to the reports supplied in KAW\_APP\_EX30\_022610, the financial actual to budget reports for the February 2009-January 2009, the same period applicable to the budget information provided in Exhibit 13 to the Company filing.

For the electronic version of this response, refer to KAW\_R\_AGDR1#337\_042610.pdf.

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

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**Witness:**      **Michael A. Miller**

338. Please indicate, if known and quantifiable, any anticipated changes in jurisdictional allocation factors and the impacts thereof on the future test year.

**Response:**

The Company knows of no changes in jurisdictional allocation factors other than those reflected in arriving at the allocation of costs in this case to Owenton Sewer, Rockwell Village Sewer, and Bluegrass Station O&M contract in this case as outlined in Mr. Miller's testimony and Exhibit MAM-8.

For the electronic version, refer to KAW\_R\_AGDR1#338\_042610.pdf.

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

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**Witness: Keith Cartier**

339. Indicate the number of and expenses related to temporary or seasonal employees included in 2007, 2008, 2009 and projected 2010 and 2011 jurisdictional expenses.

**Response:**

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Expense	70,687	51,766	108,523	40,000	41,200
TE s	2.6	1.9	3.8	1.2	1.2

For the electronic version, refer to KAW\_R\_AGDR1#339\_042610.pdf.

**KENTUCKY-AMERICAN WATER COMPANY**  
**CASE NO. 2010-00036**  
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**Witness:**      **Michael A. Miller**

340. Provide as complete a breakdown as possible of the expenses billed by American Water and included in jurisdictional expense for 2007, 2008, 2009, and forecasted for the years 2010 and 2011. Include separately:

- a. Labor
- b. Employee benefits (by type)
- c. Employment taxes
- d. Outside services
- e. Promotional, institutional and/or corporate advertising
- f. Contributions (by entity)
- g. dues to organizations and social clubs (by entity)
- h. Computer time
- i. Regulatory costs (list docket no., jurisdictional entity, dates and description)
- j. Travel costs
- k. Lobbying or politically related activities
- l. Miscellaneous. (describe)

Identify all assumptions and provide all workpapers, calculations and source documents relied upon in projecting the 2007 base year and 2008 test year forecasted level of expense.

**Response:**

None.

For the electronic version, refer to KAW\_R\_AGDR1#340\_042610.pdf.

**KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2010-00036  
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**Witness: Keith Cartier/Sheila Miller**

341. Please provide jurisdictional totals and amounts by payee, and an explanation of the services provided, for all amounts charged to outside services during 2007, 2008 and 2009 and for the base period (the 12 months ended May 31, 2010) and forecasted for the future test year.

**Response:**

See attached for detail on outside services for 2007, 2008, 2009, actual through March 2010 and the forecasted expenditures for the twelve months ending September 30, 2011.

For the electronic version, refer to KAW\_R\_AGDR1#341\_042610.pdf.



**Kentucky American Water Company**  
**Forecasted contract other services**  
**AGDR1#341**

<u>Account</u>	<u>Amount</u>	<u>Purpose</u>
532000.16	110,166	Auditing fees - PriceWaterhouseCoopers LLP
535000.13	96,747	Hach Siemens and Svc equipment contracts
535000.13	11,688	Scientific equipment
535000.13	21,179	Hillside lagoons & othe lawncare
535000.13	46,100	Mowing contract; tree trim
535000.13	82,600	Building/ground maintenance
535000.14	49,520	Mowing contract - plants/snow removal/plant repair work
535000.14	87,939	Grounds maintenance for tanks
535000.15	173,013	Accenture & IT related costs
535000.16	250	Commonwealth Communications
535000.16	2,233	Snow removal - Owenton office
535000.16	4,608	Employee screening
535000.16	7,318	Cable services; electric maintenance, storage
535000.16	10,221	Misc building services, snow removal electric maintenance tree removal
535000.16	54,900	Computershare Investor Services/ Opinion Research Group
535000.16	23,514	Survey costs
536000.16	10,302	Laboratory Testing

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G/L Account	Account Description	DO Document	G/L Date	Co.	Debit	Amounts	Credit	Current Balance	LT	P
120105.532000.16	Amortize PWC Audit F	JR 30059959	06/30/09	00012	4,692.00				AA	P
	Est PWC 2009 Audit F				356.50				AA	P
	True UP Prepaid Othe JE	120613	06/30/09		5,048.50					
	Period Totals									
	Amortize PWC Audit F	JR 30059959	05/31/09		5,048.50				AA	P
	Est PWC 2009 Audit F				3,430.00				AA	P
	Rec'ds PWC Final Audit JE	120507	05/31/09			549.00-			AA	P
	Accr Mar Inv PWC int JE	9040910	05/01/09				549.00-		AA	P
	Mar PWC Inv						3,567.00-		AA	P
	Accr PWC invoice 04 JE	9040919	05/01/09			549.00			AA	P
	April PWC invoice JE	9040910	05/01/09			549.00			AA	P
	Accr Mar Inv PWC int JE	9040910	05/01/09			549.00			AA	P
	Mar PWC Inv						549.00-		AA	P
	Accr PWC invoice JE	9040910	05/01/09				4,665.00-			
	Mar PWC Inv				9,576.50					
	Period Totals									
	RC PWC exp to contr JE	9040902	04/30/09		713.00				AA	P
	Out of Pocket				549.00				AA	P
	Accr Mar Inv PWC int JE	9040910	04/30/09						AA	P
	Mar PWC Inv								AA	P
	Amortize PWC Audit F	JR 30059959	04/30/09		10,453.50				AA	P
	Est PWC 2009 Audit F								AA	P
	Accr PWC invoice 04 JE	9040919	04/30/09			3,567.00			AA	P
	April PWC invoice JE	9040910	04/30/09				549.00-		AA	P
	Accr Mar Inv PWC int JE	9040910	04/30/09			549.00-			AA	P
	Mar PWC Inv						549.00-		AA	P
	Accr PWC invoice JE	9040910	04/30/09				549.00-		AA	P
	Mar PWC Inv						713.00-		AA	P
	Accr PWC audit fee i JE	9030908	04/01/09				2,360.00-			
	Out of Pocket				15,831.50					
	Period Totals									
	Amortize PWC Audit F	JR 30059959	03/31/09		10,453.50				AA	P
	Est PWC 2009 Audit F				549.00				AA	P
	Accr PWC audit fee i JE	9030908	03/31/09						AA	P
	Mar PWC Inv								AA	P
	Accr PWC audit fee i JE	9030908	03/31/09						AA	P
	Out of Pocket								AA	P
	Price WaterhouseCoop	PV 42168799	03/19/09		2,469.00				AA	P
	AMERICAN WATER								AA	P
	TO ICls PWC Charges	JE 30317	03/17/09		4,116.00				AA	P

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120105.532000.16	Contr Svc-Acctg			00012							
	PWC Invoice										
	Period Totals				18,300.50						
	Amortize PwC Audit F	JR 30059959	02/28/09		8,967.50						AA P
	Est PwC 2009 Audit F										AA P
	Rcls PwC Inv to Prep	JE 120208	02/28/09			20,907.00					AA P
	Price WaterhouseCoop	PV 4211427	02/11/09								AA P
	AMERICAN WATER										
	Period Totals				29,874.50		20,907.00				
	Amortize PwC Audit F	JR 30059959	01/31/09		8,967.50						AA P
	Est PwC 2008 Audit F										
	Period Totals				8,967.50						
	Amortize PwC Audit F	JR 30059959	12/31/08		6,207.00						AA P
	Est PwC 2007-2008 Au										
	Period Totals				6,207.00						
	Amortize PwC Audit F	JR 30059959	11/30/08		6,207.00						AA P
	Est PwC 2007-2008 Au										
	True Up Prepaid Othe	JE 121114	11/30/08				1,946.99				AA P
	Period Totals				6,207.00		1,946.99				
	Amortize PwC Audit F	JR 30059959	10/31/08		6,000.33						AA P
	Est PwC 2007-2008 Au										
	Price WaterhouseCoop	PV 42055645	10/28/08		8,926.00						AA P
	7132										
	Accr PwC fees 2007 a	JE 9090820	10/01/08				6,476.00				AA P
	2007 audit fees										
	Period Totals				14,926.33		6,476.00				
	Amortize PwC Audit F	JR 30059959	09/30/08		6,000.33						AA P
	Est PwC 2007-2008 Au										
	Accr PwC fees 2007 a	JE 9090820	09/30/08		6,476.00						AA P
	2007 audit fees										
	PwC accrual for 2007	JE 180862	09/01/08				4,857.00				AA P
	2007 audit fees										
	Period Totals				12,476.33		4,857.00				
	Amortize PwC Audit F	JR 30059959	08/31/08		6,000.33						AA P
	Est PwC 2007-2008 Au										
	PwC accrual for 2007	JE 180862	08/31/08		4,857.00						AA P
	2007 audit fees										
	Period Totals				10,857.33						

G/L Account	Account Description	Do Document	G/L Date	Co.	Debit	Amounts	Credit	Current Balance	LT	P	C
120105.532000.16	RC PWC 03 fee from e	JE	9060804 07/31/08	00012			9,512.00		AA	P	
	Amortize PWC Audit F	JR	30059959 07/31/08		3,170.67				AA	P	
	Est PWC 2007-2008 Au				6,000.33				AA	P	
	Amortize PWC Audit F	JR	120713 07/31/08		9,512.00		3,170.67		AA	P	
	Est PWC 2007-2008 Au				6,000.33				AA	P	
	Price WaterhouseCoop	PV	41966647 07/21/08		18,683.00		12,682.67		AA	P	
	AMERICAN WATER				6,000.33				AA	P	
	Period Totals				6,000.33				AA	P	
	Amortize PWC Audit F	JR	30059959 06/30/08		6,000.33				AA	P	
	Est PWC 2007-2008 Au				6,000.33				AA	P	
	Period Totals				6,000.33				AA	P	
	Amortize PWC Audit F	JR	30059959 05/31/08		6,000.33				AA	P	
	Est PWC 2007-2008 Au				6,000.33				AA	P	
	Period Totals				6,000.33				AA	P	
	Amortize PWC Audit F	JR	30059959 04/30/08		6,016.00				AA	P	
	Est PWC 2007-2008 Au				6,016.00				AA	P	
	Period Totals				6,016.00				AA	P	
	Amortize PWC Audit F	JR	30059959 02/29/08		5,967.00				AA	P	
	Est PWC 2007-2008 Au				98.00				AA	P	
	True Up Prepaid Othe	JE	120218 02/29/08		6,065.00				AA	P	
	Period Totals				5,967.00				AA	P	
	Amortize PWC Audit F	JR	30059959 01/31/08		5,967.00				AA	P	
	Est PWC 2007-2008 Au				5,967.00				AA	P	
	Period Totals				5,924.67				AA	P	
	Amortize PWC Audit F	JR	30059959 12/31/07		126.99				AA	P	
	Est PWC 2006-2007 Au				6,051.66				AA	P	
	True Up Prepaid Othe	JE	121216 12/31/07		5,924.67				AA	P	
	Period Totals				5,924.67				AA	P	
	Amortize PWC Audit F	JR	30059959 11/30/07		5,924.67				AA	P	
	Est PWC 2006-2007 Au				5,924.67				AA	P	
	Period Totals				5,924.67				AA	P	

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120105.532000.16	Amortize PwC Audit F	JR 30059959	10/31/07	00012	4,646.67				AA	P
	Est PwC 2006-2007 Au	JE 121007	10/31/07		5,112.00				AA	P
	True Up Prepaid Othe	JE 121007	10/31/07					.05-	AA	P
	True Up Prepaid Othe	JE 121007	10/31/07					.05-	AA	P
	Period Totals				9,758.67					
	Amortize PwC Audit F	JR 30059959	09/30/07		4,646.67				AA	P
	Est PwC 2006-2007 Au	PS 41711592	09/28/07		973.00				AA	P
	Price WaterhouseCoop	PS 41697506	09/14/07		2,978.00				AA	P
	#1030912669-8 Sep Pf	JE 30813593	09/01/07				2,978.00-		AA	P
	Price WaterhouseCoop	PS 41697506	09/14/07		2,978.00				AA	P
	#1030905408-9 8/31	JE 30813593	09/01/07				2,978.00-		AA	P
	Acc August Progress	JE 30813593	09/01/07				2,978.00-		AA	P
	ACR PwC Aug Progre	JE 30813593	09/01/07				2,978.00-		AA	P
	Period Totals				8,597.67					
	Amortize PwC Audit F	JR 30059959	08/31/07		4,646.67				AA	P
	Est PwC 2006-2007 Au	JE 30813593	08/31/07		2,978.00				AA	P
	Acc August Progress	JE 30813593	08/31/07						AA	P
	ACR PwC Aug Progre	JE 30813593	08/31/07						AA	P
	Price WaterhouseCoop	PS 41681240	08/29/07		5,157.00				AA	P
	#1030887380-8/16	PS 41667150	08/13/07		5,401.00				AA	P
	Price WaterhouseCoop	PS 41667150	08/13/07		5,401.00				AA	P
	#103082322-9 7/16	PS 41667152	08/13/07		6,160.00				AA	P
	Price WaterhouseCoop	PS 41667152	08/13/07		6,160.00				AA	P
	#1030887380-0 7/31	JE 30811105	08/01/07				10,801.00-		AA	P
	Accrue PwC July Prog	JE 30811105	08/01/07				10,801.00-		AA	P
	ACR PwC July Progre	JE 30811105	08/01/07				10,801.00-		AA	P
	Period Totals				24,342.67					
	Amortize PwC Audit F	JR 30059959	07/31/07		4,646.67				AA	P
	Est PwC 2006-2007 Au	JE 30811105	07/31/07		10,801.00				AA	P
	Accrue PwC July Prog	JE 30811105	07/31/07						AA	P
	ACR PwC July Progre	JE 30811105	07/31/07						AA	P
	Price WaterhouseCoop	PS 41638701	07/11/07		7,293.00				AA	P
	#1030871488-9 Jun29	JE 30808604	07/01/07				7,293.00-		AA	P
	Accrue PwC June Prog	JE 30808604	07/01/07				7,293.00-		AA	P
	ACR PwC 1030871488-	JE 30808604	07/01/07				7,293.00-		AA	P
	Period Totals				22,740.67					
	Amortize PwC Audit F	JR 30059959	06/30/07		4,646.67				AA	P
	Est PwC 2006-2007 Au	JE 30808604	06/30/07		7,293.00				AA	P
	Accrue PwC June Prog	JE 30808604	06/30/07						AA	P
	ACR PwC 1030871488-	JE 30808604	06/30/07						AA	P
	Recl P541622727 PwC	PS 41617968	06/27/07		3,420.00				AA	P
	Price WaterhouseCoop	PS 41617968	06/18/07		3,031.00				AA	P
	#1030838929-4 May Pf	PS 41617968	06/18/07						AA	P
	Period Totals				18,390.67					

G/L Account	Account Description	DO Document	G/L Date	Co.	Debit	Amounts	Credit	Current Balance	LT C
120105.532000.16	Amortize PwC Audit F	JR 30059959	05/31/07	00012	4,646.67				AA P
	Esc PwC 2006-2007 Au				2,465.00				AA P
	Price WaterhouseCoop	PS 41600219	05/30/07		312.00				AA P
	Period Totals				7,423.67				
	Amortize PwC Audit F	JR 30059959	04/30/07		4,646.67				AA P
	Esc PwC 2006-2007 Au				4,646.67				
	Period Totals				4,646.67				
	Amortize PwC Audit F	JR 30059959	03/31/07		4,646.67				AA P
	Esc PwC 2006-2007 Au				403.00				AA P
	Price WaterhouseCoop	PS 41543309	03/20/07		5,049.67				
	Period Totals				4,646.67				
	Amortize PwC Audit F	JR 30059959	02/28/07		4,646.67				AA P
	Esc PwC 2006-2007 Au				4,646.67				
	Period Totals				4,646.67				
	Amortize PwC Audit F	JR 30059959	01/31/07		4,646.67				AA P
	Esc PwC 2006-2007 Au				170.00				AA P
	Price WaterhouseCoop	PS 41501306	01/24/07		775.00				AA P
	Period Totals				1,055.00				AA P
	Amortize PwC Audit F	JR 30059959	02/28/07		5,591.67				AA P
	Esc PwC 2006-2007 Au				316,170.01			240,148.30	
	Period Totals				316,170.01			240,148.30	
	Account Totals								
	Object 532000 Total								
	Contr Svc-Other			00012	45.00				AA P
	Creative Landscaping	FV 41928155	06/03/08		45.00				
	PERIOD TOTALS				45.00				
	Account Totals				45.00			45.00	

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120105.535000.15	Contr Svc-Other			00012					
	220800N09	11.0 JE	148 12/01/09				1,067.20		AA P
	Telecom Accrual								
	Period Totals				11,869.80		1,067.20		
	Telecom Accrual	11.0 JE	148 11/30/09		1,067.20				AA P
	Language Services	TC 30903312	11/10/09		1,067.20				AA P
	Language Line Service	TC 30903330	11/10/09		170.65				AA P
	Language Line Service	TC 30903330	11/10/09						AA P
	90210001720C109								
	Period Totals				2,305.05				
	Language Services	TC 30900789	10/20/09		740.60				AA P
	Language Line Service	TC 30900882	10/20/09		1,060.96				AA P
	Language Line Service	TC 30900882	10/20/09						AA P
	90210001720C109								
	Telephone Accrual	JE	410 10/01/09				1,838.94		AA P
	Telephone Accrual								
	Period Totals				1,801.56		1,838.94		
	Telephone Accrual	JE	410 09/30/09		1,838.94				AA P
	Telephone Accrual	TC 30897253	09/17/09		1,838.94				AA P
	90210001720C109								
	Rec EstDiv Calence P	JE	410 09/01/09				1,852.99		AA P
	Telephone Accrual								
	Period Totals				3,677.88		1,852.99		
	Rec EstDiv Calence P	JE	410 08/31/09		1,852.99				AA P
	Telephone Accrual	PV 42301905	08/25/09		4,277.20				AA P
	Operation Research Cor								
	90210001720C109								
	Language Line Service	TC 30893329	08/13/09		1,793.22				AA P
	Language Line Service	TC 30893329	08/13/09						AA P
	90210001720C109								
	ED Telephone Accr1 J	JE	410 08/01/09				2,417.54		AA P
	Telephone Accrual								
	Period Totals				7,923.41		2,417.54		
	ED Telephone Accr1 J	JE	410 07/31/09		2,417.54				AA P
	Telephone Accrual	TC 30892206	07/09/09		2,261.57				AA P
	Language Line Service	TC 30892206	07/09/09						AA P
	90210001720C109								
	Telephone Accr1 - Ju	JE	410 07/01/09				1,784.46		AA P
	Telephone Accrual								
	Period Totals				4,679.11		1,784.46		



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120105.535000.15	Telephone Accrual	JE	410 06/30/09	00012	1,784.46				AA	P	
	Telephone Accrual	JE	410 06/30/09		1,784.46				AA	P	
	Telephone Accrual	JE	410 06/01/09			2,032.21			AA	P	
	Period Totals				3,568.92		2,032.21				
	Telephone Accrual	JE	410 05/31/09		2,032.21				AA	P	
	Telephone Accrual	JE	410 05/31/09		1,901.10				AA	P	
	Telephone Accrual	JE	410 05/01/09			4,542.04			AA	P	
	Period Totals				3,933.31		4,542.04				
	Phone accrual SER AP	JE	410 04/30/09		4,542.04				AA	P	
	Language Line Service	TC	30878597 04/14/09		2,010.41				AA	P	
	Telephone accrual 03	JE	410 04/01/09			2,087.80			AA	P	
	Period Totals				6,552.45		2,087.80				
	Telephone accrual 03	JE	410 03/31/09		2,087.80				AA	P	
	Language Line Service	TC	30876037 03/26/09		1,818.41				AA	P	
	Opinion Research Cor	PV	42162489 03/11/09		7,553.00				AA	P	
	Opinion Research Cor	PV	42162514 03/11/09		4,457.81				AA	P	
	Reaccr ORC invoices	JE	9020923 03/01/09			7,553.00			AA	P	
	Reaccr ORC invoices	JE	9020923 03/01/09		4,457.81				AA	P	
	Reaccr ORC invoices	JE	9020923 03/01/09			15,917.02			AA	P	
	Period Totals				15,917.02		12,010.81				
	Reaccr ORC invoices	JE	9020923 02/28/09		7,553.00				AA	P	
	Reaccr ORC invoices	JE	9020923 02/28/09		4,457.81				AA	P	
	Opinion Research Cor	PV	42143610 02/16/09		4,277.20				AA	P	
	Accr ORC Cust satisf	JE	9010916 02/01/09			7,553.00			AA	P	
	Opinion Research Co				16,288.01		7,553.00				
	Period Totals				16,288.01		7,553.00				
	Accr ORC Cust satisf	JE	9010916 01/31/09		7,553.00				AA	P	
	Opinion Research Co				4,457.81				AA	P	
	Opinion Research Cor	PV	42112960 01/05/09						AA	P	

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120105.535000.15	ACCT#8665321432 ACCT#2 Inv ORC cust Opinion Research Co	JE	9120837 01/01/09	00012			12,010.81		AA P
	Period Totals				12,010.81		12,010.81		AA P
	ACCT 2 Inv ORC-cust Opinion Research Co	JE	9120837 12/31/08		12,010.81				AA P
	Period Totals				12,010.81				AA P
	To record Sabrix Est	JE	30760584 01/01/07				65.52		AA P
	Period Totals						65.52		
	Account Totals				134,543.97		72,995.89	61,548.08	
120105.535000.16	Contr Svc-Other Adjust PWC Repair SCO Retro Ins Adj SCO Retro Ins Adj	JE JE JE	260307 03/31/10 237 03/31/10	00012	783.15 486.23				AA P AA P
	Period Totals				1,269.39				
	Christophers Excavati	PV	42431969 02/08/10		120.00				AA P
	VARIOUS SERV UN								AA P
	Christophers Excavati	PV	42424469 02/05/10			480.00			AA P
	JANITORIAL & CE								AA P
	Accr for Good/Serv R	JE	600 02/01/10			120.00			AA P
	Christophers Excavat								AA P
	Period Totals				120.00		600.00		AA P
	Accr for Good/Serv R	JE	600 01/31/10			120.00			AA P
	Christophers Excavat								AA P
	Christophers Excavat	PV	42424469 01/28/10		480.00				AA P
	JANITORIAL & CE								AA P
	Christophers Excavati	PV	42424472 01/28/10		480.00				AA P
	INV DATE 01/21/10								AA P
	Computershare	PV	42422066 01/26/10		1,545.68				AA P
	ACCT# 25649								AA P
	Computershare	PV	42419147 01/21/10		361.08				AA P
	accr# 29132								AA P
	Accr for Goods/Ser R	JE	600 01/01/10			300.00			AA P
	Christophers Excavat								AA P
	Period Totals				2,986.76		300.00		AA P
	Computershare	PV	42405198 12/31/09		738.41				AA P
	ACCT 29132								AA P
	Accr for Goods/Ser R	JE	600 12/31/09		300.00				AA P

G/L Account	Account Description	Do Document	G/L Date	Co.	Debit	Credit	Current Balance	LT	P	C
120105.535000.16	Contr Svc-Other			00012						
	Christophner Excavat	JB 30910623	12/31/09		108.63					AA P
	CP Expenses									
	Christophner Excavati	PV 42397602	12/23/09		960.00					AA P
	Inv dated 10Dec									
	Computershare	PV 42396525	12/22/09		635.38					AA P
	ACCT 25649									
	Acc Goods/Serv Rend	JE 600	12/01/09			960.00-				AA P
	Period Totals				2,742.42	960.00-				
	Acc Goods/Serv Rend	JE 600	11/30/09		960.00					AA P
	CP Expenses	JB 30906293	11/30/09		134.05					AA P
	Computershare	PV 42373949	11/23/09		489.53					AA P
	ACCT 29132									
	Computershare	PV 42373951	11/23/09		695.61					AA P
	ACCT 25649									
	Christophner Excavati	PV 42365993	11/13/09		1,440.00					AA P
	KENTUCKY RIVER									
	Acc for goods/serv n	JE 600	11/01/09			1,440.00-				AA P
	Christophner Excavat									
	Period Totals				3,719.19	1,440.00-				
	Acc for goods/serv n	JE 600	10/31/09		1,440.00					AA P
	Christophner Excavat	JB 30902941	10/31/09		164.87					AA P
	CP Expenses									
	Computershare	PV 42353668	10/29/09		642.40					AA P
	ACCT 29132									
	SEI 09 ADMIN									
	Christophner Excavati	PV 42345250	10/19/09		1,980.00					AA P
	service contract									
	Acc Goods/Serv Rend	JE 600	10/01/09			2,000.00-				AA P
	Period Totals				4,227.27	2,000.00-				
	PWC Contract Service	JE 17090904	09/30/09		8,144.50					AA P
	PWC Contac Svc SEP									
	Acc Goods/Serv Rend	JE 600	09/30/09		2,000.00					AA P
	CP	JB 30899517	09/30/09		94.18					AA P
	CP Expenses									
	Computershare	PV 42325347	09/22/09		639.16					AA P
	ACCT 25649									
	Christophner Excavati	PV 42314719	09/08/09		2,100.00					AA P
	WORK PERFORMED									
	Computershare	PV 42310808	09/01/09		696.52					AA P
	ACCT 25649									
	WORK PERFORMED									
	Acc for Goods/Serv n	JE 600	09/01/09			2,100.00-				AA P
	Christophner Excavat									
	Period Totals				13,674.36	2,100.00-				





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120105.535000.16	12 Contr Svc-Other Expenses			00012							
	Period Totals				560.44						
CP 12	Expenses										
	Computershare Invest	JB 30873732	02/28/09		111.74						AA P
	kyaw acct#25649	PV 42154703	02/27/09		708.72						AA P
	Computershare Invest	PV 42133653	02/02/09		1,443.58						AA P
	acct#25649										AA P
	Accrue for Inv Rec b	JE 160	02/01/09				1,443.58				AA P
	PTP 5 Accrual	JE 120104	02/01/09				600.00				AA P
	Period Totals				2,264.04		2,043.58				
CP 12	Expenses										
	Accrue for Inv Rec b	JE 160	01/31/09		1,443.58						AA P
	PTP 5 Accrual	JE 120104	01/31/09		600.00						AA P
	JE 30870080	01/31/09			90.61						AA P
CP 12	Expenses										
	Computershare Invest	PV 42128981	01/27/09		636.64						AA P
	acct#25649										AA P
	Volt Services Group	PV 42125090	01/21/09		340.10						AA P
	CUST#9420677										AA P
	Volt Services Group	PV 42125092	01/21/09		351.07						AA P
	CUST#9420677										AA P
	Acc For Good/Serv Re	JE 121208	01/01/09				600.00				AA P
	Volt Services										AA P
	Period Totals				3,462.00		600.00				
CP 12	Expenses										
	Transfer Business Ca	JE 30865910	12/31/08		2,099.04						AA P
	Acc For Good/Serv Re	JE 121208	12/31/08		600.00						AA P
CP 12	Expenses										
	Volt Services	JB 30866189	12/31/08		176.92						AA P
CP 12	Expenses										
	Computershare Invest	PV 42108988	12/30/08		498.22						AA P
	ACCT 29132										AA P
	Period Totals				3,374.18						
CP 12	Expenses										
	Computershare Invest	JB 30861711	11/30/08		96.65						AA P
CP 12	Expenses										
	Computershare Invest	PV 42082292	11/26/08		696.49						AA P
	acct# 25649										AA P
	Period Totals				793.14						
CP 12	Expenses										
	Computershare Invest	JB 30858271	10/31/08		167.17						AA P
CP 12	Expenses										
	Computershare Invest	PV 42056863	10/29/08		625.38						AA P
	ACCT 25649										AA P
	Computershare Invest	PV 42042844	10/13/08		1,135.82						AA P

G/L Account	Account Description Explanation	Do Document Ty	G/L Date	Co.	Debit	Amounts Credit	Current Balance	LT C
120105.535000.16	ACCT 25649 KY Workbasket Accrua	JE	160 10/01/08	00012				
	Period Totals				1,928.37		1,135.82-	AA P
	KY Workbasket Accrua	JE	160 09/30/08		1,135.82			AA P
	CP 12 Expenses	JB	30853980 09/30/08		76.81			AA P
	NEI Global Relocatio	PV	42019773 09/17/08		35.42			AA P
	RAYMOND GOLDEN	PV	42012365 09/08/08		685.00			AA P
	Computershare Invest	PV	42012365 09/08/08					AA P
	usc551196653							
	Period Totals				1,933.05			
	CP 12 Expenses	JB	30850239 08/31/08		83.94			AA P
	Creative Landscaping	PV	42004656 08/29/08		116.00			AA P
	258 Creative Landscaping	PV	41985498 08/11/08		96.00			AA P
	256 Period Totals				295.94			
	Computershare Invest	PV	41978710 07/31/08		26.02			AA P
	25649 Computershare Invest	PV	41978715 07/31/08		556.10			AA P
	usc51185556 HDR Engineering Inc	PV	41978940 07/31/08		240.50			AA P
	31767H CP 12 Expenses	JB	30846342 07/31/08		75.22			AA P
	Creative Landscaping	PV	41972261 07/25/08		82.00			AA P
	253 Creative Landscaping	PV	41963123 07/16/08		167.00			AA P
	251 110105 535000.16T	PV	41961506 07/14/08		167.21			AA P
	AMERICAN WATER	PV	41959420 07/11/08		4,089.38			AA P
	NEI Global Relocatio	PV	41959420 07/11/08					AA P
	GOLDEN RELOCATI	PV	41958516 07/10/08		360.00			AA P
	June Creative Landscaping	PV	41958516 07/10/08					AA P
	Workbasket Accrual	JE	160 07/01/08			4,905.68		AA P
	KY PTP 5 Accrual	JE	120605 07/01/08			360.00-		AA P
	Creative Landscapin	JB	30842402 06/30/08					AA P
	Period Totals				5,763.43		5,265.68-	
	Workbasket Accrual	JE	160 06/30/08		4,905.68			AA P
	KY PTP 5 Accrual	JE	120605 06/30/08			360.00		AA P
	Creative Landscapin	JB	30842402 06/30/08		95.56			AA P

G/L Account	Account Description	DO Document	G/L Date	Co.	Debit	Amounts	Credit	Current Balance	LT	P	C
120105.535000.16	12 Contr Svc-Other			00012							
	HDR Engineering Inc	PV 41947124	06/26/08		303.07				AA	P	
	SEWITCE Landscaping	PV 41947175	06/26/08		224.00				AA	P	
	SEWITCE Landscaping	PV 41944478	06/23/08		360.00				AA	P	
	SEWITCE Landscaping	PV 41935883	06/13/08		3,609.53				AA	P	
	SEWITCE Landscaping	PV 41935914	06/13/08		238.00				AA	P	
	SEWITCE Landscaping	PV 41931529	06/09/08		288.00				AA	P	
	Computshare Invest	PV 41928668	06/04/08		1,319.20				AA	P	
	ACCRA 5249								AA	P	
	KY Workbasket Accrua	JE 160	06/01/08			1,319.20			AA	P	
	Rec'd but not Invoic	JE 120514	06/01/08			526.00			AA	P	
	Creative Landscapin	JB 30838591	05/31/08		54.09				AA	P	
	CP Expenses				270.00				AA	P	
	Creative Landscaping	PV 41924019	05/30/08		515.66				AA	P	
	inv 242				526.23				AA	P	
	HDR Engineering Inc	PV 41925137	05/30/08		414.00				AA	P	
	inv 19410h				576.00				AA	P	
	Computershare Invest	PV 41920043	05/27/08		501.64				AA	P	
	inv uscs1154501				260.00				AA	P	
	Creative Landscaping	PV 41920094	05/27/08		1,755.76				AA	P	
	inv 241				1,153.77				AA	P	
	Creative Landscaping	PV 41918442	05/22/08						AA	P	
	KAMC								AA	P	
	TEK Systems-REMIT	PV 41917798	05/21/08						AA	P	
	AMERICAN WATER								AA	P	
	Creative Landscaping	PV 41907850	05/08/08						AA	P	
	inv 238								AA	P	
	Computershare Invest	PV 41903052	05/02/08		1,755.76				AA	P	
	inv uscs1170093								AA	P	
	Computershare Invest	PV 41901669	05/01/08						AA	P	
	inv uscs1172849								AA	P	
	KY Workbasket Accrua	JE 160	05/01/08			2,909.53			AA	P	
	Period Totals				7,872.35						
	HDR Engineering Inc	PV 41899412	04/30/08		777.00				AA	P	
	inv 10001h								AA	P	
	KY Workbasket Accrua	JE 160	04/30/08			2,909.53			AA	P	
	Period Totals				7,872.35						
	Period Totals				11,703.04						
	rv standing SER Acce	JE 220	05/31/08						AA	P	
	KY Workbasket Accrua	JE 160	05/31/08			1,319.20			AA	P	
	Rec'd but not Invoic	JE 120514	05/31/08			526.00			AA	P	
	Creative Landscapin	JB 30838591	05/31/08		54.09				AA	P	
	CP Expenses				270.00				AA	P	
	Creative Landscaping	PV 41924019	05/30/08		515.66				AA	P	
	inv 242				526.23				AA	P	
	HDR Engineering Inc	PV 41925137	05/30/08		414.00				AA	P	
	inv 19410h				576.00				AA	P	
	Computershare Invest	PV 41920043	05/27/08		501.64				AA	P	
	inv uscs1154501				260.00				AA	P	
	Creative Landscaping	PV 41920094	05/27/08		1,755.76				AA	P	
	inv 241				1,153.77				AA	P	
	Creative Landscaping	PV 41918442	05/22/08						AA	P	
	KAMC								AA	P	
	TEK Systems-REMIT	PV 41917798	05/21/08						AA	P	
	AMERICAN WATER								AA	P	
	Creative Landscaping	PV 41907850	05/08/08						AA	P	
	inv 238								AA	P	
	Computershare Invest	PV 41903052	05/02/08		1,755.76				AA	P	
	inv uscs1170093								AA	P	
	Computershare Invest	PV 41901669	05/01/08						AA	P	
	inv uscs1172849								AA	P	
	KY Workbasket Accrua	JE 160	05/01/08			2,909.53			AA	P	
	Period Totals				7,872.35						
	HDR Engineering Inc	PV 41899412	04/30/08		777.00				AA	P	
	inv 10001h								AA	P	
	KY Workbasket Accrua	JE 160	04/30/08			2,909.53			AA	P	



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120105.535000.16	Contr Svc-Other	JB 30834707	04/30/08	00012						
	Expenses				191.64				AA	P
	Creative Landscaping	PV 41898945	04/29/08		560.00				AA	P
	HDR Engineering Inc	PV 41898963	04/29/08		157.50				AA	P
	Computershare Invest	PV 41887003	04/16/08		553.42				AA	P
	invoice us-css116880									
	Period Totals				5,149.09					
	Expenses				64.50				AA	P
	Creative Landscaping	PV 41871188	03/27/08		312.00				AA	P
	Quest Diagnostics	PV 41865841	03/21/08		1.35				AA	P
	Creative Landscaping	PV 41857388	03/11/08		426.00				AA	P
	Computershare Invest	PV 41851924	03/05/08		621.05				AA	P
	invoice uscss1162637									
	Creative Landscaping	PV 41851707	03/04/08		1,182.00				AA	P
	Period Totals				2,606.90					
	Expenses				105.93				AA	P
	Creative Landscaping	PV 41845562	02/27/08		1,142.00				AA	P
	HDR Engineering Inc	PV 41845581	02/27/08		105.00				AA	P
	Creative Landscaping	PV 41843215	02/25/08		460.00				AA	P
	Creative Landscaping	PV 41839264	02/19/08		304.00				AA	P
	Creative Landscaping	PV 41835160	02/14/08		40.00				AA	P
	Computershare Invest	PV 41833479	02/12/08		555.49				AA	P
	invoice uscss1155856									
	Period Totals				2,712.42					
	Expenses				72.39				AA	P
	Creative Landscaping	PV 41813923	01/21/08		56.00				AA	P
	Creative Landscaping	PV 41811514	01/17/08		507.00				AA	P
	Period Totals				635.39					



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G/L Account	Account Description	Do Document	G/L Date	Co.	Debit	Amounts	Credit	Current Balance	LT	P	C
120105.535000.16	Contr Svc-Other Expenses			00012							
	Creative Landscaping	FV	41693793	09/11/07	54.00				AA	P	
	KYAW Engineering Inc	FV	41694031	09/11/07	70.00				AA	P	
	PRO# 56684 HDR Engineering Inc	FV	41694038	09/11/07	140.00				AA	P	
	PRO# 56684 ComputerShare Invest	FV	41688015	09/05/07	551.46				AA	P	
	Inv# US CSS1132						4,877.49		AA	P	
	Accrue Accenture	JE	220	09/01/07			54.00		AA	P	
	Accrue Invoices Rec'	JE	120813	09/01/07			4,931.49		AA	P	
	Period Totals				11,873.74						
	Creative Landscaping	FV	41683350	08/31/07	30.00				AA	P	
	190								AA	P	
	Creative Landscaping	FV	41684045	08/31/07	72.00				AA	P	
	192								AA	P	
	Creative Landscaping	FV	41684045	08/31/07	362.00				AA	P	
	192								AA	P	
	Accrue Accenture	JE	220	08/31/07	4,877.49				AA	P	
	Rec'l Accenture to co	JE	120323	08/31/07	30,262.46				AA	P	
	Accrue Invoices Rec'	JE	120813	08/31/07	74.00				AA	P	
	CP	JB	30813587	08/31/07	79.77				AA	P	
	12 Expenses								AA	P	
	ComputerShare Invest	FV	41667530	08/14/07	634.59				AA	P	
	12B240								AA	P	
	HDR Engineering Inc	FV	41663143	08/08/07	495.82				AA	P	
	PRO# 56684								AA	P	
	HDR Engineering Inc	FV	41663173	08/08/07	332.50				AA	P	
	PRO# 56684								AA	P	
	Creative Landscaping	FV	41659111	08/02/07	354.00				AA	P	
	185								AA	P	
	accrue for misc. inv	JE	120322	08/01/07			354.00		AA	P	
	contract labor								AA	P	
	Period Totals				37,584.63						
	accrue for misc. inv	JE	120322	07/31/07	354.00				AA	P	
	Contract labor	JB	30811313	07/31/07	82.42				AA	P	
	12 Expenses								AA	P	
	ComputerShare Invest	FV	41653806	07/30/07	551.46				AA	P	
	Acc# 256849								AA	P	
	ComputerShare Invest	FV	41653824	07/30/07	704.57				AA	P	
	Acc# 256849								AA	P	
	ComputerShare Invest	FV	41652283	07/27/07	704.57				AA	P	
	USCSS113262								AA	P	
	Accrue Accenture	JE	220	07/12/07			1,104.00		AA	P	
	accrual for invoices	JE	120322	07/01/07			4,877.49		AA	P	
	Computer Share								AA	P	
	Acc'l Accenture for J	JE	220	07/01/07					AA	P	



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Account Description	Do Document	G/L Date	Co.	Debit	Amounts	Credit	Current Balance	LT	P	C
Contr Svc-Other	PV	41559472	04/10/07	00012	551.45			AA	P	
Computershare Invest	PV	415556301	04/04/07		466.00			AA	P	
Creative Landscaping	PV									
KYAWC										
Period Totals					3,097.66					
CP										
12										
Expenses										
Computershare Invest	PV	30802353	03/31/07		158.83			AA	P	
ACCT	PV	41530475	03/02/07		1,392.09			AA	P	
Quest Engineers Inc-	PV	41530483	03/02/07		262.50			AA	P	
KYAWC										
Work Basket Accr'l Fe	JE	160	03/01/07			1,392.09-		AA	P	
Computershare Inves										
Period Totals					1,813.42					
Work Basket Accr'l Fe	JE	160	02/28/07		1,392.09			AA	P	
Computershare Inves	JB	30795508	02/28/07		195.36			AA	P	
CP										
12										
Expenses										
SABRIX NO TAX CHARGE	ST	30792078	02/15/07		1.20			AA	P	
41508357										
Period Totals					1,588.65					
Creative Landscaping	PV	41508357	01/31/07		20.00			AA	P	
KYAWC										
Creative Landscaping	PV	41508544	01/31/07		50.00			AA	P	
KYAWC										
CP										
12										
Expenses										
Computershare Invest	PV	41505405	01/30/07		84.82			AA	P	
SABRIX NO TAX CHARGE	ST	30787567	01/27/07		551.54			AA	P	
41277574										
SABRIX NO TAX CHARGE	ST	30787567	01/27/07		9.12			AA	P	
41280707										
SABRIX NO TAX CHARGE	ST	30788013	01/27/07		121.86			AA	P	
41390147										
SABRIX NO TAX CHARGE	ST	30788335	01/27/07		75.60			AA	P	
41468258										
Creative Landscaping	PV	41499459	01/22/07		36.00			AA	P	
KYAWC										
Creative Landscaping	PV	41499459	01/22/07		123.00			AA	P	
KYAWC										
Happy's General Cont	PV	41497280	01/18/07		112.00			AA	P	
KYAWC										
Creative Landscaping	PV	41496093	01/16/07		667.00			AA	P	
KYAWC										
TO record Sabrix Est	JE	30760584	01/01/07		228.00			AA	P	
Period Totals							366.93-			



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Explanation	Ty							
Contr Svc-Other			00012					
Period Totals				800.00				
Rio Grande Fence -Re	PV	41662337	08/07/07	544.00			AA	P
497								
Rio Grande Fence -Re	PV	41662346	08/07/07	794.00			AA	P
496								
Period Totals				1,338.00				
Account Totals				3,138.00		1,800.00		
Contr Svc-Other			00012					
Accenture LLP-REMIT	PV	42468480	03/31/10	4,246.95			AA	P
MARCH 2010 AW C								
Period Totals				4,246.95				
Accenture LLP-REMIT	PV	42439661	02/19/10	4,246.95			AA	P
AW CIS APPL SUP								
Period Totals				4,246.95				
Accenture LLP-REMIT	PV	42422227	01/26/10	4,246.95			AA	P
JANUARY FEES								
Period Totals				4,246.95				
Accenture LLP-REMIT	PV	42371388	11/20/09	4,188.60			AA	P
aw ecis applica								
Period Totals				4,188.60				
Accenture LLP-REMIT	PV	42344125	10/16/09	4,188.60			AA	P
AMERICAN WATER								
Period Totals				4,188.60				
Accenture LLP-REMIT	PV	42320992	09/17/09	4,188.60			AA	P
AMERICAN WATER								
Period Totals				4,188.60				
Accenture LLP-REMIT	PV	42296901	08/17/09	4,188.60			AA	P
AMERICAN WATER								
Period Totals				4,188.60				
Accenture LLP-REMIT	PV	42279235	07/27/09	4,188.60			AA	P
AMERICAN WATER								
Period Totals				4,188.60				

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120205.535000.15	Contr Svc-Other AMERICAN WATER	FV 42249747	06/17/09	00012	4,188.60					AA	P
	Period Totals				4,188.60						
	Accenture LLP-REMIT AMERICAN WATER	FV 42221070	05/12/09		4,188.60					AA	P
	Period Totals				4,188.60						
	Accenture, LLP-REMIT american water	FV 42196762	04/20/09		4,188.60					AA	P
	Period Totals				4,188.60						
	Accenture LLP-REMIT AMERICAN WATER	FV 42166604	03/17/09		4,235.09					AA	P
	Period Totals				4,235.09						
	Vertex Business Serv AMERICAN WATER	FV 42147097	02/18/09		90.95					AA	P
	Accenture LLP-REMIT AMERICAN WATER	FV 42139779	02/10/09		4,235.09					AA	P
	Vertex Business Serv american water	FV 42133833	02/02/09		317.63					AA	P
	Period Totals				4,643.67						
	Accenture LLP-REMIT AMERICAN WATER	FV 42122941	01/19/09		4,235.09					AA	P
	Period Totals				4,235.09						
	Recls 2/3 Oracle to AMERICAN WATER	JE PV 42161258	12/31/08				4,257.13			AA	P
	Accenture LLP-REMIT AMERICAN WATER	FV 42092863	12/12/08		4,235.09					AA	P
	Accenture LLP-REMIT AMERICAN WATER	FV 42088362	12/08/08		5,176.22					AA	P
	accenture accrual No	JE 220	12/01/08				5,176.22			AA	P
	Period Totals				15,797.01		9,433.35				
	accenture accrual No AMERICAN WATER	JE PV 42065029	11/30/08		5,176.22					AA	P
	Accenture lmo accrual	JE 220	11/01/08				5,176.22			AA	P
	Period Totals				10,352.44		5,176.22				



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120205.535000.15	Contr Svc-Other			00012							
	Accenture LLP accrual	JE	220 10/31/08		5,176.22				AA	P	
	ACCENTURE LLP-REMIT PV	PV	42054443 10/27/08		5,176.22				AA	P	
	AMERICAN WATER								AA	P	
	Accenture acrl Sep	JE	220 10/01/08			5,176.22			AA	P	
	Period Totals				10,352.44		5,176.22				
	Accenture acrl Sep	JE	220 08/30/08		5,176.22				AA	P	
	ACCENTURE LLP-REMIT PV	PV	42016335 09/12/08		5,176.22				AA	P	
	AMERICAN WATER								AA	P	
	Accenture accrual	JE	220 08/01/08			5,176.22			AA	P	
	KY Workbasket Accrua	JE	160 09/01/08			2,197.57			AA	P	
	Period Totals				10,352.44		7,373.79				
	Accenture accrual	JE	220 08/31/08		5,176.22				AA	P	
	KY Workbasket Accrua	JE	120 08/31/08			1,997.57			AA	P	
	ACCENTURE LLP-REMIT PV	PV	41985436 08/11/08		5,176.22				AA	P	
	AMERICAN WATER								AA	P	
	Accenture accrual Ju	JE	220 08/01/08			5,176.22			AA	P	
	Period Totals				12,550.01		5,176.22				
	Accenture accrual Ju	JE	220 07/31/08		5,176.22				AA	P	
	ACCENTURE LLP-REMIT PV	PV	41969770 07/23/08		5,176.22				AA	P	
	AMERICAN WATER								AA	P	
	Accenture acrl imo	JE	220 07/01/08			5,176.22			AA	P	
	Period Totals				10,352.44		5,176.22				
	Accenture acrl imo	JE	220 06/30/08		5,176.22				AA	P	
	ACCENTURE LLP-REMIT PV	PV	41947129 06/28/08		5,176.22				AA	P	
	AMERICAN WATER								AA	P	
	Accenture LLP-REMIT PV	PV	41932071 06/09/08		5,176.22				AA	P	
	AMERICAN WATER								AA	P	
	acrr Accenture Apr,M	JE	20080501 06/01/08			10,352.44			AA	P	
	Period Totals				15,528.66		10,352.44				
	acrr Accenture Apr,M	JE	20080501 05/31/08		10,352.44				AA	P	
	Period Totals				10,352.44						
	ACCENTURE LLP-REMIT PV	PV	41884307 04/14/08		5,176.22				AA	P	
	AMERICAN WATER								AA	P	
	Period Totals				5,176.22						
	ACCENTURE LLP-REMIT PV	PV	41861750 03/17/08		5,176.22				AA	P	
	AMERICAN WATER								AA	P	
	Period Totals				5,176.22						

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120205.535000.15	reclass alliance to	JE 24020822	02/29/08	00012			4,455.87		AA	P
	correct JE 24020822	JE 24020822	02/29/08		4,455.87				AA	P
	alliance Data System	JE 24020822	02/29/08			1.36	13,378.21		AA	P
	AMERICAN WATER	PV 41842744	02/25/08						AA	P
	Accenture LLP-REMIT	PV 41838102	02/18/08		5,176.22				AA	P
	AMERICAN WATER	PV 41833374	02/12/08		13,378.21				AA	P
	alliance Data System	PV 41833374	02/12/08						AA	P
	Period Totals				23,011.66		17,834.08			
	Alliance Data System	PV 41816520	01/24/08		9.50				AA	P
	inv000261	PV 41812117	01/18/08		4,872.32				AA	P
	Accenture LLP-REMIT	PV 41812250	01/18/08		2.04				AA	P
	DEC PROFESSIONAL	PV 41812250	01/18/08						AA	P
	alliance Data System	PV 41812250	01/18/08						AA	P
	PROJ 000509									
	Period Totals				4,883.86					
	Accenture LLP-REMIT	PV 41789547	12/24/07		4,872.31				AA	P
	1000168374	PV 41784489	12/20/07		1.36				AA	P
	Alliance Data System	PV 41784510	12/20/07		2.71				AA	P
	170816	PV 41784511	12/20/07		692.55				AA	P
	Alliance Data System	PV 41773852	12/10/07		4,872.31				AA	P
	nov 2007									
	Alliance Data System	PV 41740001	10/31/07						AA	P
	0000436	JE 121003	10/31/07			4,872.32			AA	P
	Accenture, LLP-REMIT	PV 41711925	10/01/07						AA	P
	OCT 2007									
	Period Totals				10,441.24					
	Accenture, LLP-REMIT	PV 41740001	10/31/07		4,872.31				AA	P
	sep 2007	JE 121003	10/31/07			4,872.32			AA	P
	reclass accenture in	JE 121003	10/31/07						AA	P
	icls to 120105.16	JE 121003	10/31/07			4,872.31			AA	P
	reclass accenture in	JE 121003	10/31/07						AA	P
	icls to 120105.16	JE 121003	10/31/07						AA	P
	Accenture, LLP-REMIT	PV 41711925	10/01/07		4,872.32				AA	P
	1000153338									
	Period Totals				9,744.63		9,744.63			
	reclass miscoded inv	JE 120904	09/30/07			4,877.49			AA	P
	icls to 120105.16	JE 120904	09/30/07						AA	P
	Accenture, LLP-REMIT	PV 41701642	09/20/07		4,877.49				AA	P
	July 2007									
	Period Totals				4,877.49		4,877.49			

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120205.535000.15	Recl Contr Svc-Other	JE	120329 08/31/07	00012			30,292.46		AA	P
	Period Totals						30,292.46			
	Accenture, LLP-REMIT	PV	41654506 07/30/07		4,872.31				AA	P
	June 2007									
	Period Totals				4,872.31					
	Accenture, LLP-REMIT	PV	41629956 06/29/07		4,877.49				AA	P
	1000138170									
	Accenture, LLP-REMIT	PV	41607832 06/07/07		4,877.49				AA	P
	apr 2007									
	Period Totals				9,754.98					
	Rec'd April Accentur	JE	215 05/01/07				4,885.55		AA	P
	Period Totals						4,885.55			
	Rec'd April Accentur	JE	215 04/30/07		4,885.55				AA	P
	Accenture, LLP-REMIT	PV	41556673 04/05/07		5,221.73				AA	P
	1000124844									
	0307 ACCENTURE-ECIS	JE	30802226 04/01/07				5,221.72		AA	P
	Period Totals				10,107.28		5,221.72			
	0307 ACCENTURE-ECIS	JE	30802226 03/31/07		5,221.72				AA	P
	Period Totals				5,221.72					
	VeBridge	PV	41528112 02/28/07		900.00				AA	P
	ANNUAL SOFTWARE									
	Accenture, LLP-REMIT	PV	41525653 02/26/07		5,221.72				AA	P
	Feb 2007									
	Accenture, LLP-REMIT	PV	41509856 02/02/07		5,221.72				AA	P
	CIS Support									
	Accr Accenture ECIS	JE	107021 02/01/07				5,221.72		AA	P
	Period Totals				11,343.44		5,221.72			
	Accr Accenture ECIS	JE	107021 01/31/07		5,221.72				AA	P
	Period Totals				5,221.72					
	Account Totals				264,834.15		125,942.11	138,892.04		
123005.535000.15	Contr Svc-Other	PS	41588836 05/16/07	00012					AA	P
	Richardson, Charlie				375.00					
	Land scaping									
	Period Totals				375.00					

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123005.535000.15	Contr Svc-Other	PV	41557251	04/05/07	75.00			AA P
	1673 Ron's Heating & Air	PV	41557252	04/05/07	75.00			AA P
	1654							
	Period Totals				150.00			
	SABRIX NO TAX CHARGE	ST	30787365	01/27/07	16.50			AA P
	41230090							
	SABRIX NO TAX CHARGE	ST	30787365	01/27/07	9.90			AA P
	41230090							
	To record Sabrix Est	JE	30760584	01/01/07	26.40	26.40		AA P
	Period Totals				26.40	26.40		
	Account Totals				551.40	26.40	525.00	
123205.535000.15	Contr Svc-Other	CC	5494	12/31/08	57.00			AA P
	ORKIN INC							
	CAROL F TUDOR							
	Period Totals				57.00			
	Tectonic Engrg & Sur	PV	42013155	09/09/08	1,500.00			AA P
	PROJ 3798 KY03							
	Period Totals				1,500.00			
	Special T Cleaning	PV	41569839	04/23/07	500.00			AA P
	KYAWC APR07 CLEANING							
	Period Totals				500.00			
	Special T Cleaning	PV	41505656	01/30/07	200.00			AA P
	CLEANING JAN '0							
	SABRIX NO TAX CHARGE	ST	30787567	01/27/07	4.67			AA P
	41285312							
	SABRIX NO TAX CHARGE	ST	30787703	01/27/07	1.71			AA P
	41311145							
	To record Sabrix Est	JE	30760584	01/01/07	6.38	6.38		AA P
	Period Totals				206.38	6.38		
	Account Totals				2,263.38	6.38	2,257.00	
120205.535000.16	Contr Svc-Other	PV	42393070	12/17/09	4,246.95			AA P
	Accenture, LLP-REMIT							
	aw cis app. supp							
	Period Totals				4,246.95			



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123205.535000.16	Acc for Inv Rec'd bu JE	160	03/01/09	00012			1,782.86		AA	P	
	Period Totals				2,139.86		1,782.86				
	ACC for Inv Rec'd bu JE	160	02/28/09				1,782.86		AA	P	
	OPWIN INC	5628	02/12/09				57.00		AA	P	
	CAROL F TUDOR								AA	P	
	PTP 5 Accrual 01.09 JE	120104	02/01/09				168.00		AA	P	
	Period Totals				1,839.86		168.00				
	PTP 5 Accrual 01.09 JE	120104	01/31/09				168.00		AA	P	
	SABRIX NO TAX CHARGE ST	30868819	01/29/09				4.05		AA	P	
	42129479								AA	P	
	Duffin Labor Sales & S PV	42129479	01/28/09				67.50		AA	P	
	cust#1X0929										
	Period Totals				239.55						
	KY Workbasket Accrua JE	160	11/01/08				1,539.76		AA	P	
	Period Totals						1,539.76				
	KY Workbasket Accrua JE	160	10/31/08				1,539.76		AA	P	
	Period Totals				1,539.76						
	Rec'd but not Invoic JE	120514	06/01/08				665.00		AA	P	
	Cobbs Landscaping										
	Period Totals						665.00				
	Rec'd but not Invoic JE	120514	05/31/08				665.00		AA	P	
	Cobbs Landscaping										
	Cobb Rodney	PV	41907848	05/08/08			200.00		AA	P	
	inv 1										
	Period Totals				865.00						
	Account Totals				8,041.03		4,778.62	3,262.41			
	Object 535000 Total				287,501.48		135,262.08	152,239.40			
120250.535000.11	Contr Svc-Other			00012					AA	P	
	SABRIX NO TAX CHARGE ST	30786523	01/26/07				21.00		AA	P	
	41017488										
	TO record Sabrix Est JE	30760584	01/01/07				21.00		AA	P	
	Period Totals				21.00			21.00			

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120250.535000.11	Contr Svc-Other			00012					
	Account Totals				21.00			21.00-	
120201.535000.13	Contr Svc-Other			00012					
	Acc for Goods/Serv n JE	600	03/31/10		840.00				AA P
	Christopher Excavat								
	Period Totals				840.00				
	Stephen Hillenmeyer	PV	42437805	02/17/10	927.22		240.00-		AA P
	USI KY,7								AA P
	Christopher Excavati	PV	42424469	02/05/10					AA P
	JANITORIAL & GE								
	Period Totals				927.22		240.00-		
	Christopher Excavati	PV	42424469	01/28/10	240.00				AA P
	JANITORIAL & GE								
	Period Totals				240.00				
	UNIVERSITY								
	Accr for Goods/Ser R JE	600	01/01/10				420.00-		AA P
	Rodney Cobb								
	Period Totals				480.00		420.00-		
	Accr for Goods/Ser R JE	600	12/31/09		420.00				AA P
	Rodney Cobb								
	Acc Goods/Serv Rend JE	600	12/01/09				2,500.00-		AA P
	Period Totals				420.00		2,500.00-		
	Acc Goods/Serv Rend JE	600	11/30/09		2,500.00				AA P
	Christopher Excavati	PV	42365993	11/13/09	360.00				AA P
	KENTUCKY RIVER								
	Acc for goods/serv n JE	600	11/01/09				360.00-		AA P
	Christopher Excavat								
	Acc for goods/serv n JE	600	11/01/09				2,500.00-		AA P
	Hillenmeyer								
	Period Totals				2,860.00		2,860.00-		
	Acc for goods/serv n JE	600	10/31/09		360.00				AA P
	Christopher Excavat								
	Acc for goods/serv n JE	600	10/31/09				2,500.00		AA P
	Hillenmeyer								
	Stephen Hillenmeyer	PV	42352226	10/28/09	2,426.00				AA P
	cust KV17								
	Stephen Hillenmeyer	PV	42352227	10/28/09	1,706.00				AA P
	cust KV17								
	Acc for goods/serv n JE	600	10/19/09		300.00				AA P
	Christopher Excavati	PV	42345250	10/19/09					AA P
	service contrac								
	Acc Goods/Serv Rend JE	600	10/01/09				300.00-		AA P

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120201.535000.13	CONTR Svc-Other	JE	600 10/01/09	00012						
	ACC GOODS/Serv Rende	JE						2,500.00-		AA P
	Period Totals				7,292.00			2,800.00-		
	ACC GOODS/Serv Rende	JE	600 09/30/09							AA P
	ACC GOODS/Serv Rende	JE	600 08/30/09							AA P
	CHRISTOPHER HILLENMEYER	PV	42325994 09/22/09							AA P
	SUBMITTAL HILLENMEYER	PV	42325995 09/22/09							AA P
	SUBMITTAL HILLENMEYER	PV	42314719 09/08/09							AA P
	WORK PERFORMED	JE	600 09/01/09							AA P
	CHRISTOPHER EXCAVAT	JE	600 09/01/09					360.00-		AA P
	ACC FOR GOODS/SERV n	JE	600 09/01/09					2,500.00-		AA P
	HILLENMEYER	JE								
	Period Totals				7,124.88			2,860.00-		
	ACC FOR GOODS/SERV n	JE	600 08/31/09							AA P
	CHRISTOPHER EXCAVAT	JE	600 08/31/09							AA P
	HILLENMEYER	JE								
	CHRISTOPHER EXCAVATI	PV	42294634 08/14/09							AA P
	SERVICE CONTRACT	JE								
	CHRISTOPHER EXCAVATI	PV	42294634 08/14/09							AA P
	SERVICE CONTRACT	JE								
	ACCUE GOODS/SERV Re	JE	600 08/01/09							AA P
	CHRISTOPHER EXCAVAT	JE						1,440.00-		AA P
	Period Totals				4,360.00			1,440.00-		
	ACCUE GOODS/SERV Re	JE	600 07/31/09							AA P
	CHRISTOPHER EXCAVAT	JE	600 07/01/09							AA P
	ACCURAL FOR GOODS/Se	JE	600 07/01/09							AA P
	HILLENMEYER	JE								
	ACCURAL FOR GOODS/Se	JE	600 07/01/09							AA P
	HILLENMEYER	JE								
	ACCURAL FOR GOODS/Se	JE	600 07/01/09							AA P
	HILLENMEYER	JE								
	ACCURAL FOR GOODS/Se	JE	601 07/01/09							AA P
	HILLENMEYER	JE								
	Period Totals				6,440.00			7,500.00-		
	ACCURAL FOR GOODS/Se	JE	600 06/30/09							AA P
	HILLENMEYER	JE								
	ACCURAL FOR GOODS/Se	JE	600 06/30/09							AA P
	HILLENMEYER	JE								
	ACCURAL FOR GOODS/Se	JE	600 06/30/09							AA P
	HILLENMEYER	JE								
	Period Totals				2,500.00					
	ACCURAL FOR GOODS/Se	JE	600 06/30/09							AA P
	HILLENMEYER	JE								
	ACCURAL FOR GOODS/Se	JE	600 06/30/09							AA P
	HILLENMEYER	JE								
	Period Totals				2,500.00					



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120201.535000.13	Contr Svc-Other			00012							
	Hillenmeyer										
	Accrual For Goods/Se	JE	600 06/30/09				2,500.00		AA	P	
	Hillenmeyer								AA	P	
	Accrual For Goods/Se	JE	601 06/30/09		2,500.00				AA	P	
	Hillenmeyer								AA	P	
	Stephen Hillenmeyer	PV	42241508 06/04/09		2,576.00				AA	P	
	CUST KY17								AA	P	
	Acc for Goods/Serv R	JE	600 06/01/09				2,576.00		AA	P	
	Period Totals				10,076.00		7,576.00				
	Stephen Hillenmeyer	JE	600 05/31/09		2,576.00				AA	P	
	KY AMERICAN WATER	PV	42229437 05/22/09		1,001.83				AA	P	
	Christophor Excavati	PV	42224907 05/18/09		840.00				AA	P	
	KENTUCKY AMERICAN WA								AA	P	
	Lexington Tree Servi	PV	42213604 05/01/09		357.00				AA	P	
	TREE REMOVAL								AA	P	
	Accr for Goods/Serv	JE	600 05/01/09				840.00		AA	P	
	Christophor Exc								AA	P	
	Accr for Goods/Serv	JE	600 05/01/09				1,167.00		AA	P	
	Hillenmeyers								AA	P	
	Period Totals				4,774.83		2,007.00				
	Accr for Goods/Serv	JE	600 04/30/09		840.00				AA	P	
	Christophor Exc								AA	P	
	Accr for Goods/Serv	JE	600 04/30/09		1,167.00				AA	P	
	Hillenmeyers								AA	P	
	Christophor Excavati	PV	42196104 04/20/09		2,010.00				AA	P	
	w.e 3/7, 3/15, 3/20, 3								AA	P	
	Lexington Tree Servi	PV	42189905 04/10/09		2,906.32				AA	P	
	Kyaw 3/18, 19, 20								AA	P	
	Accrue For Good/Serv	JE	600 04/01/09				2,490.00		AA	P	
	Christophor Excavat								AA	P	
	Accrue For Good/Serv	JE	600 04/01/09				885.00		AA	P	
	Grasshopper								AA	P	
	Accrue For Good/Serv	JE	600 04/01/09				2,800.00		AA	P	
	Lexington Tree								AA	P	
	Christophor Excavati	PV	42161810 03/10/09		1,260.00				AA	P	
	2300 richmond rd lex								AA	P	
	Accrue for Goods/Ser	JE	600 03/01/09				1,500.00		AA	P	
	Christophor Excavat								AA	P	
	Period Totals				6,923.32		6,175.00				
	Accrue For Good/Serv	JE	600 03/31/09		2,490.00				AA	P	
	Christophor Excavat								AA	P	
	Accrue For Good/Serv	JE	600 03/31/09		885.00				AA	P	
	Grasshopper								AA	P	
	Accrue For Good/Serv	JE	600 03/31/09		2,800.00				AA	P	
	Lexington Tree								AA	P	
	Christophor Excavati	PV	42161810 03/10/09		1,260.00				AA	P	
	2300 richmond rd lex								AA	P	
	Accrue for Goods/Ser	JE	600 03/01/09				1,500.00		AA	P	
	Christophor Excavat								AA	P	

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Contr Svc-Other			00012				
Period Totals				7,435.00	1,500.00		
Accrue for Goods/Ser	JE	600 02/28/09		1,500.00			AA P
Christopher Excavat							
Period Totals				1,500.00			
Christopher Excavati	PV	42125055 01/21/09		240.00			AA P
KYAW 12/12, 19, 26/08							
Period Totals				240.00			
Christopher Excavati	PV	42109147 12/30/08		810.00			AA P
CONTRACT WORK 1							
Lexington Tree Servi	PV	42109493 12/30/08		3,785.25			AA P
KYAW							
Accrue for Good/ Ser	JE	121005 12/01/08			810.00		AA P
Christopher Excavat							
Period Totals				4,595.25	810.00		
Accrue for Good/ Ser	JE	121005 11/30/08		810.00			AA P
Christopher Excavat							
Stephen Hillenmeyer	PV	42071267 11/14/08		2,047.61			AA P
CUST KY17							
Rec'd KY PTP 5 Accru	JE	121013 11/01/08			2,047.61		AA P
Hillenmeyer							
Period Totals				2,857.61	2,047.61		
Rec'd KY PTP 5 Accru	JE	121013 10/31/08		2,047.61			AA P
Hillenmeyer							
Lexington Tree Servi	PV	42056844 10/29/08		2,884.00			AA P
TREE & UNDERBU							
Lexington Tree Servi	PV	42042836 10/13/08		5,005.00			AA P
RICHMOND ROAD							
Stephen Hillenmeyer	PV	42039734 10/10/08		1,699.00			AA P
CUST KY17							
Lexington Tree Servi	PV	42034086 10/01/08		463.50			AA P
TREES REMOVED							
KY PTP5 Accrual 09.0	JE	120911 10/01/08			1,699.00		AA P
Hillenmeyers							
KY PTP5 Accrual 09.0	JE	120911 10/01/08			3,850.00		AA P
Lexington Tree							
Period Totals				12,099.11	5,549.00		
KY PTP5 Accrual 09.0	JE	120911 09/30/08		1,699.00			AA P
Hillenmeyers							
KY PTP5 Accrual 09.0	JE	120911 09/30/08		3,850.00			AA P
Lexington Tree							



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120201.535000.13	CONTR Svc-Other			00012					
	Stephen Hillenmeyer	PV 41935894	06/13/08		3,764.44				AA P
	CUS# KY17								AA P
	Creative Landscaping	PV 41931529	06/09/08		660.00				AA P
	INV# 244								AA P
	Rec'd but not Invoic	JE 120514	06/01/08			660.00			
	Creative Landscapin								
	Period Totals				7,274.49		660.00		
	Rec'd but not Invoic	JE 120514	05/31/08		660.00				AA P
	Creative Landscapin								
	Stephen Hillenmeyer	PV 41912032	05/14/08		1,315.83				AA P
	INV# 81571								AA P
	Lexington Tree Servi	PV 41906285	05/07/08		489.25				AA P
	inv 4952								AA P
	Creative Landscaping	PV 41906291	05/07/08		364.00				AA P
	inv 237								AA P
	Ivey Mechanical Serv	PV 41906393	05/07/08		454.50				AA P
	inv KY15967								AA P
	KY PTP 5 Accrual 04.	JE 120405	05/01/08			1,315.00			AA P
	Mowing Resv								AA P
	AC Repair	JE 120405	05/01/08			500.00			AA P
	inv 236								AA P
	Creative Landscaping	PV 41898945	04/29/08		224.00				AA P
	landscaping	PV 41896085	04/28/08		84.00				AA P
	Stephen Hillenmeyer	PV 41895979	04/25/08		520.00				AA P
	farm site clearing	CC 4617	04/17/08		595.59				AA P
	ANGERS OUTPOST								AA P
	RONALD K KRUCHINSKI								AA P
	Creative Landscaping	PV 41887301	04/16/08		690.00				AA P
	landscaping service								AA P
	Creative Landscaping	PV 41877668	04/03/08		92.00				AA P
	landscaping kyaw								AA P
	Period Totals				4,020.59				
	Creative Landscaping	PV 41865546	03/21/08		690.00				AA P
	inv 231								AA P
	Creative Landscaping	PV 41851707	03/04/08		95.00				AA P
	inv 228								AA P
	Period Totals				785.00				
	Period Totals				3,283.58		1,815.00		
	Period Totals				1,315.00				
	Period Totals				500.00				
	Period Totals				224.00				
	Period Totals				84.00				
	Period Totals				520.00				
	Period Totals				595.59				
	Period Totals				690.00				
	Period Totals				92.00				
	Period Totals				4,020.59				
	Period Totals				690.00				
	Period Totals				95.00				
	Period Totals				785.00				

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120201.535000.13	Contr Svc-Other			00012					
	Creative Landscaping inv 226	PV 41843215	02/25/08		160.00				AA P
	Creative Landscaping inv 225	PV 41840164	02/20/08		400.00				AA P
	Creative Landscaping inv 224	PV 41839264	02/19/08		160.00				AA P
	Creative Landscaping inv 222	PV 41833538	02/12/08		112.00				AA P
	Period Totals				832.00				
	Creative Landscaping inv 219	PV 41813923	01/21/08		18.00				AA P
	Creative Landscaping inv 218	PV 41811514	01/17/08		25.05				AA P
	Period Totals				43.05				
	Creative Landscaping 212	PV 41782350	12/18/07		176.00				AA P
	Period Totals				176.00				
	Creative Landscaping inv 208	PV 41758537	11/21/07		110.00				AA P
	Creative Landscaping Landscaping	PV 41756172	11/19/07		965.00				AA P
	Herb Grades Fence Co inv 12871	PV 41751317	11/12/07		520.00				AA P
	Creative Landscaping inv 206	PV 41751335	11/12/07		57.00				AA P
	Creative Landscaping inv 206	PV 41751335	11/12/07		408.00				AA P
	Creative Landscaping inv 205	PV 41745828	11/05/07		212.00				AA P
	Period Totals				2,272.00				
	Creative Landscaping inv 204	PV 41738947	10/30/07		793.09				AA P
	BIG AUGER MACHINE & MARK E MULLINS	CC 3970	10/26/07		190.00				AA P
	Creative Landscaping inv 203	PV 41734335	10/25/07		80.00				AA P
	Creative Landscaping inv 202	PV 41730515	10/22/07		266.00				AA P
	Creative Landscaping inv 201	PV 41726962	10/17/07		229.00				AA P
	Lexington Tree Servi inv 924-1 kyaw	PV 41722051	10/11/07		2,436.00				AA P
	Lexington Tree Servi inv 10015	PV 41722091	10/11/07		1,841.50				AA P

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120201.535000.13	Contr Svc-Other	PV 41715656	10/03/07	00012	36.00				AA P
	inv 199 Kyaw								
	Period Totals				5,871.59				
	Creative Landscaping	PV 41707719	09/26/07		626.00				AA P
	inv 198 Kyaw								
	Creative Landscaping	PV 41704470	09/24/07		171.00				AA P
	kyaw inv 197								
	Creative Landscaping	PV 41700850	09/19/07		160.00				AA P
	inv 196 Kyaw								
	Creative Landscaping	PV 41700850	09/19/07		129.00				AA P
	inv 196 Kyaw								
	Ivey Mechanical Serv	PV 41698841	09/17/07		224.61				AA P
	inv ky12338								
	Creative Landscaping	PV 41697228	09/14/07		139.00				AA P
	kyaw 194								
	Creative Landscaping	PV 41693793	09/11/07		707.00				AA P
	KYAW								
	Accrue Invoices Rec'	JE 120813	09/01/07			846.00			AA P
	Period Totals				2,156.61		846.00		
	Creative Landscaping	PV 41683350	08/31/07		90.00				AA P
	190								
	Creative Landscaping	PV 41684009	08/31/07		56.00				AA P
	191								
	Accrue Invoices Rec'	JE 120813	08/31/07		846.00				AA P
	Creative Landscaping	PV 41678021	08/24/07		1,062.00				AA P
	KYAW								
	Creative Landscaping	PV 41673058	08/20/07		321.00				AA P
	KYAW								
	Creative Landscaping	PV 41662318	08/07/07		20.00				AA P
	186								
	accrue for misc. inv	JE 120322	08/01/07			341.00			AA P
	contract labor								
	Period Totals				2,395.00		341.00		
	accrue for misc. inv	JE 120322	07/31/07		341.00				AA P
	contract labor								
	Lexington Tree Servi	PV 41652358	07/27/07		663.50				AA P
	7114								
	Creative Landscaping	PV 41649339	07/24/07		112.00				AA P
	Landscaping								
	Creative Landscaping	PV 41644687	07/19/07		115.00				AA P
	182								
	Lexington Tree Servi	PV 41644696	07/19/07		765.00				AA P
	7053								
	Creative Landscaping	PV 41643569	07/18/07		38.00				AA P
	Landscaping								
	Creative Landscaping	PV 41643569	07/18/07		140.00				AA P

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120201.535000.13	Contr Svc-Other Landscaping			00012						
	Period Totals				2,174.50					
	Creative Landscaping	PV 41629727	06/29/07		376.00				AA	P
	Creative Landscaping	PV 41618129	06/18/07		45.00				AA	P
	Creative Landscaping	PV 41618129	06/18/07		690.00				AA	P
	Creative Landscaping	PV 41618129	06/18/07		144.00				AA	P
	Creative Landscaping	PV 41618140	06/18/07		140.00				AA	P
	Creative Landscaping	PV 41613221	06/12/07		74.00				AA	P
	Creative Landscaping	PV 41605453	06/05/07		582.00				AA	P
	Period Totals				2,051.00					
	Creative Landscaping	PV 41599216	05/29/07		63.00				AA	P
	Grounds Keeping	PV 41599216	05/29/07		467.00				AA	P
	Grounds Keeping	PV 41590868	05/18/07		90.00				AA	P
	Creative Landscaping	PV 41584551	05/11/07		222.00				AA	P
	Groundkeeping	PV 41584551	05/11/07		202.00				AA	P
	Groundkeeping	PV 41581001	05/07/07		500.00				AA	P
	Period Totals				1,544.00					
	Creative Landscaping	PV 41572707	04/25/07		60.00				AA	P
	SABRIX NO TAX CHARGE	ST 30804026	04/23/07		16.20				AA	P
	Creative Landscaping	PV 41568406	04/20/07		1,846.00				AA	P
	Creative Landscaping	PV 41568406	04/20/07		270.00				AA	P
	Creative Landscaping	PV 41559366	04/10/07		526.00				AA	P
	Creative Landscaping	PV 41559366	04/10/07		38.00				AA	P
	Creative Landscaping	PV 41556301	04/04/07		830.00				AA	P
	Period Totals				3,586.20					

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120201.535000.13	Ivey Mechanical Serv	PV	41552408	03/30/07	00012	217.88			AA	P
	Leaf # 11484					464.00			AA	P
	Creative Landscaping	PV	41549799	03/28/07		226.00			AA	P
	Creative Landscaping	PV	41545417	03/23/07		320.00			AA	P
	Creative Landscaping	PV	41542591	03/19/07		84.00			AA	P
	Creative Landscaping	PV	41539133	03/14/07		76.00			AA	P
	Creative Landscaping	PV	41539135	03/14/07		38.00			AA	P
	Creative Landscaping	PV	41533044	03/06/07					AA	P
	Period Totals				1,425.88					
	Creative Landscaping	PV	41528310	02/28/07		20.00			AA	P
	Creative Landscaping	PV	41528310	02/28/07		389.47			AA	P
	TO CORRECT CHARGES	JE	30792857	02/21/07		17.88	298.00-		AA	P
	SABRIX NO TAX CHARGE	ST	30792078	02/15/07					AA	P
	SABRIX NO TAX CHARGE	ST	30792078	02/15/07		19.47			AA	P
	SABRIX NO TAX CHARGE	ST	30792078	02/15/07		39.48			AA	P
	Lexington Tree Servi	PV	41512313	02/07/07		255.00			AA	P
	Creative Landscaping	PV	41511014	02/05/07		132.00			AA	P
	Period Totals				873.30		298.00-			
	Creative Landscaping	PV	41508357	01/31/07		298.00			AA	P
	Creative Landscaping	PV	41508544	01/31/07		324.55			AA	P
	Creative Landscaping	PV	41508544	01/31/07		658.00			AA	P
	SABRIX NO TAX CHARGE	ST	30788380	01/27/07		41.40			AA	P
	SABRIX NO TAX CHARGE	ST	30788380	01/27/07		27.36			AA	P
	Creative Landscaping	PV	41487680	01/05/07		354.00			AA	P
	Creative Landscaping	PV	41485004	01/02/07		204.00			AA	P
	Creative Landscaping	PV	41485004	01/02/07		402.00			AA	P
	TO record Sabrix Est	JE	30760584	01/01/07			68.76-		AA	P



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120201.535000.13	Contr Svc-Other			00012	2,309.31			68.76	
	Period Totals								
	Account Totals				143,600.81		58,066.64	85,534.17	
120250.535000.13	Contr Svc-Other			00012					
	Acc for Goods/Serv R JE	600	03/31/10		2,640.00				AA P
	Safety Kleen Excavati				16.92				AA P
	SAFETY NO TAX CHARGE ST	30919069	03/25/10						
	42463468				282.00				AA P
	Robt Rootler - KY	PV	42463468	03/24/10					
	JOB 6300 CEDAR								
	ACC for Good/Ser Rec JE	600	03/01/10				282.00		AA P
	Robt Rootler								
	Period Totals				2,938.92		282.00		
	Acc for Good/Ser Rec JE	600	02/28/10		282.00				AA P
	Robt Rootler								
	Acc for Good/Ser Rec JE	600	02/23/10		528.00				AA P
	SAFETY NO TAX CHARGE ST	30919069	02/23/10						
	42463468								
	ACC for Good/Serv R JE	600	02/01/10				528.00		AA P
	Safety Kleen								
	Period Totals				810.00		528.00		
	Accr for Good/Serv R JE	600	01/31/10		528.00				AA P
	Safety Kleen								
	Accr for Good/Serv R JE	600	01/26/10		3,227.36				AA P
	KY RIVER STATE								
	ACC for Goods/Serv R JE	600	01/01/10				2,500.00		AA P
	Christoph Excavat								
	Period Totals				3,755.36		2,500.00		
	Accr for Goods/Serv R JE	600	12/31/09		2,500.00				AA P
	Christoph Excavat								
	Period Totals				2,500.00				
	Lexington Tree Servi	PV	42378661	11/30/09	2,474.50				AA P
	TREE MNTC								
	Period Totals				2,474.50				
	Christoph Excavati	PV	42345250	10/19/09	8,160.00				AA P
	service contrac								
	ACC Goods/Serv Rende JE	600	10/01/09				8,160.00		AA P
	Period Totals				8,160.00		8,160.00		

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120250.535000.13	Contr Svc-Other			00012							
	Acc Goods/Serv Re	JE	600 09/30/09		8,150.00				AA	P	
	Christophe Excavat	PV	42314719 09/08/09		1,920.00				AA	P	
	WORK PERFORMED										
	ACC for Goods/Serv n	JE	600 09/01/09				1,920.00-		AA	P	
	Christophe Excavat										
	Period Totals				10,080.00		1,920.00-				
	ACC for Goods/Serv n	JE	600 08/31/09		1,920.00				AA	P	
	Christophe Excavat										
	Christophe Excavat	PV	42294634 08/14/09		690.00				AA	P	
	SERVICE CONTRACT										
	Accrue Goods/Serv Re	JE	600 08/01/09				3,600.00-		AA	P	
	Christophe Excavat										
	Period Totals				2,610.00		3,600.00-				
	Accrue Goods/Serv Re	JE	600 07/31/09		3,600.00				AA	P	
	Christophe Excavat										
	Christophe Excavat	PV	42282525 07/29/09		8,820.00				AA	P	
	JANITORIAL & IA										
	ACC for Inv Rec'd	NO	160 07/01/09				9,150.00-		AA	P	
	ADS	JE	600 07/01/09				2,100.00-		AA	P	
	Accrual for Goods/Se	JE	600 07/01/09						AA	P	
	Christophe Excavat										
	Accrual for Goods/Se	JE	600 07/01/09						AA	P	
	Christophe Excavat										
	Accrual for Goods/Se	JE	600 07/01/09						AA	P	
	Christophe Excavat										
	Accrual for Goods/Se	JE	600 07/01/09						AA	P	
	Christophe Excavat										
	Accrual for Goods/Se	JE	600 07/01/09						AA	P	
	Christophe Excavat										
	Accrual for Goods/Se	JE	600 07/01/09						AA	P	
	Christophe Excavat										
	Accrual for Goods/Se	JE	601 07/01/09						AA	P	
	Christophe Excavat										
	Accrual for Goods/Se	JE	601 07/01/09						AA	P	
	Christophe Excavat										
	Period Totals				33,120.00		40,200.00-				
	Acc for Inv Rec'd	NO	160 06/30/09		9,150.00				AA	P	
	ADS	JE	600 06/30/09		2,100.00				AA	P	
	Accrual for Goods/Se	JE	600 06/30/09						AA	P	
	Christophe Excavat										
	Accrual for Goods/Se	JE	600 06/30/09						AA	P	
	Christophe Excavat										
	Accrual for Goods/Se	JE	600 06/30/09						AA	P	
	Christophe Excavat										
	ADS				2,100.00						





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120250.535000.13	Contr Svc-Other			00012							
	Period Totals				335.00						
	Creative Landscaping	PV 41947175	06/26/08		702.00						AA P
	Elite Pest Control	C PV 41944319	06/23/08		175.00						AA P
	Creative Landscaping	PV 41944478	06/23/08		144.00						AA P
	Creative Landscaping	PV 41935914	06/13/08		673.00						AA P
	Creative Landscaping	PV 41931529	06/09/08		1,428.00						AA P
	Rec'd but not Invoic	JE 120514	06/01/08				2,101.00-				AA P
	Creative Landscapin										
	Period Totals				3,122.00		2,101.00-				
	Rec'd but not Invoic	JE 120514	05/31/08		2,101.00						AA P
	Creative Landscapin										
	Creative Landscaping	PV 41924019	05/30/08		504.00						AA P
	Inv 242										
	Creative Landscaping	PV 41920094	05/27/08		30.00						AA P
	Inv 241										
	Creative Landscaping	PV 41907850	05/08/08		1,008.00						AA P
	Inv 238										
	ADS Environmental Se	PV 41906281	05/07/08		2,814.25						AA P
	Inv 30370310408										
	Period Totals				6,457.25						
	Creative Landscaping	PV 41877668	04/03/08		992.00						AA P
	Landscaping Kyaw										
	PTP 5 Accrual 03.08	JE 120306	04/01/08				992.00-				AA P
	Period Totals				992.00						
	PTP 5 Accrual 03.08	JE 120306	03/31/08		992.00						AA P
	Creative Landscaping	PV 41855546	03/21/08		630.00						AA P
	Inv 231										
	Creative Landscaping	PV 41862337	03/17/08		630.00						AA P
	Inv 230										
	Creative Landscaping	PV 41857388	03/11/08		2,054.00						AA P
	Inv 229										
	PTP 5 Accrual 02.08	JE 120211	03/01/08				2,054.00-				AA P
	Groundskeeping Lago										
	Period Totals				4,306.00		2,054.00-				
	PTP 5 Accrual 02.08	JE 120211	02/29/08		2,054.00						AA P
	Groundskeeping Lago										
	Creative Landscaping	PV 41839264	02/19/08		216.00						AA P

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120250.535000.13	Contr Svc-Other			00012							
	inv 224				523.86						AA P
	ADS Environmental Se	PV 41828329	02/06/08								
	inv 30244311207										
	Period Totals				2,793.86						
	Creative Landscaping	PV 41800445	01/04/08		320.00						AA P
	inv 216										
	Period Totals				320.00						
	COMMONWEALTH COMMUNI	CC	3970 10/26/07		56.57						AA P
	MARK E MULLINS										
	SABRIX NO TAX CHARGE	ST 30816261	10/04/07		29.22						AA P
	41715650										
	Tri State Roofing	PV 41715650	10/03/07		487.00						AA P
	inv 15491 kyaw										
	Period Totals				572.79						
	PURAFIL INC	CC	3764 08/31/07		2,000.00						AA P
	JOE C WHITE										
	Creative Landscaping	PV 41667697	08/14/07		135.00						AA P
	188										
	accrue for misc. inv	JE 120322	08/01/07				135.00-				AA P
	contract labor										
	Period Totals				2,135.00		135.00-				
	accrue for misc. inv	JE 120322	07/31/07		135.00						AA P
	contract labor										
	Creative Landscaping	PV 41652469	07/27/07		216.00						AA P
	184										
	Creative Landscaping	PV 41649339	07/24/07		450.00						AA P
	Landscaping										
	SABRIX NO TAX CHARGE	ST 30809900	07/20/07		16.86						AA P
	41644687										
	Creative Landscaping	PV 41644687	07/19/07		364.00						AA P
	182										
	Creative Landscaping	PV 41644687	07/19/07		281.00						AA P
	182										
	HAPPY THE GLASS MAN	CC	3596 07/19/07		145.80						AA P
	JOE C WHITE										
	IVEY MECHANICAL CO L	CC	3575 07/12/07		1,369.80						AA P
	NATHAN A CLARK										
	PURDON RENTAL CENTER	CC	3554 07/05/07		114.61						AA P
	TIMOTHY M COY										
	Liab for Unmapped P-	JE	130 07/01/07				114.61-				AA P
	Period Totals				3,093.07		114.61-				
	Liab for Unmapped P-	JE	130 06/30/07		114.61						AA P

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120250.535000.13	Contr Svc-Other	PV 41629727	06/29/07	00012	420.00				AA P
	Creative Landscaping	PV 41605453	06/05/07		646.00				AA P
	Period Totals				1,180.61				
	Creative Landscaping	PV 41599216	05/29/07		252.00				AA P
	Creative Landscaping	PV 41599218	05/29/07		956.00				AA P
	Janitorial/Conduct	PV 41579195	05/03/07		220.00				AA P
	Period Totals				1,428.00				
	Creative Landscaping	PV 41559366	04/10/07		444.00				AA P
	Period Totals				444.00				
	Fayette Htg & Air Co	PV 41533735	03/07/07		190.00				AA P
	Period Totals				190.00				
	SABRIX NO TAX CHARGE	ST 30787237	01/27/07		42.00				AA P
	SABRIX NO TAX CHARGE	ST 30788116	01/27/07		8.10				AA P
	SABRIX NO TAX CHARGE	ST 30786855	01/26/07		6.54				AA P
	Creative Landscaping	PV 41487680	01/05/07		248.00				AA P
	To record Sabrix Est	JE 30760584	01/01/07			56.64			AA P
	Period Totals				304.64				
	Account Totals				175,395.08		105,580.25	69,814.83	
120251.535000.13	Contr Svc-Other	JE 600 03/31/10		00012	4,665.00				AA P
	Christopher Excavat	PV 42463473	03/24/10		1,740.00				AA P
	WORK PERFORMED	JE 600 03/01/10				1,740.00			AA P
	Acc for Good/Ser Rec	JE 600 02/28/10					1,740.00		AA P
	Christopher Excavat								
	Period Totals				6,405.00		1,740.00		
	Acc for Good/Ser Rec	JE 600 02/28/10			1,740.00				AA P

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120251.535000.13	Contr Svc-Other			00012							
	Christoph Excavat	PV 42431969	02/08/10		3,360.00				AA	P	
	VARIOUS SERV UN	PV 42431969	02/08/10		660.00				AA	P	
	Christoph Excavat	PV 42424469	02/05/10			2,580.00			AA	P	
	VARIOUS SERV UN	PV 42424469	02/05/10			3,960.00			AA	P	
	Christoph Excavat	PV 42424469	02/05/10				4,020.00		AA	P	
	JANITORIAL & CE								AA	P	
	Christoph Excavat	PV 42424469	02/05/10						AA	P	
	JANITORIAL & CE								AA	P	
	Accr for Good/Serv R	JE 600	02/01/10						AA	P	
	Christoph Excavat								AA	P	
	Period Totals				5,760.00		10,560.00				
	Accr for Good/Serv R	JE 600	01/31/10		4,020.00				AA	P	
	Christoph Excavat								AA	P	
	Christoph Excavat	PV 42424469	01/28/10		2,580.00				AA	P	
	JANITORIAL & CE								AA	P	
	Christoph Excavat	PV 42424469	01/28/10		3,960.00				AA	P	
	JANITORIAL & CE								AA	P	
	Christoph Excavat	PV 42424472	01/28/10		2,580.00				AA	P	
	INV DATE 01/21/10								AA	P	
	Christoph Excavat	PV 42424472	01/28/10		3,960.00				AA	P	
	INV DATE 01/21/10								AA	P	
	Christoph Excavat	PV 42421536	01/26/10		872.28				AA	P	
	RICHMOND ROAD								AA	P	
	ADS Environmental Se	PV 42412482	01/12/10		2,420.86				AA	P	
	FIELD TESTING								AA	P	
	Accr for Goods/Ser R	JE 600	01/01/10				7,632.00		AA	P	
	Christoph Excavat								AA	P	
	Period Totals				20,393.14		7,632.00				
	Accr for Goods/Ser R	JE 600	12/31/09		7,632.00				AA	P	
	Christoph Excavat								AA	P	
	Christoph Excavat	PV 42397602	12/23/09		6,315.00				AA	P	
	inv dated 10Dec								AA	P	
	Christoph Excavat	PV 42397602	12/23/09		780.00				AA	P	
	inv dated 10Dec								AA	P	
	Acc Goods/Serv Rend	JE 600	12/01/09				6,135.00		AA	P	
	Period Totals				14,727.00		6,135.00				
	Acc Goods/Serv Rend	JE 600	11/30/09		6,135.00				AA	P	
	Christoph Excavat	PV 42365993	11/13/09		2,700.00				AA	P	
	KENTUCKY RIVER								AA	P	
	Christoph Excavat	PV 42365993	11/13/09		2,670.00				AA	P	
	KENTUCKY RIVER								AA	P	
	Acc for goods/serv n	JE 600	11/01/09				5,370.00		AA	P	
	Christoph Excavat								AA	P	
	Period Totals				11,505.00		5,370.00				





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120251.535000.13	Contr Svc-Other	JE	600 06/30/09	00012			8,435.00		AA P
	Accrual for Goods/Se	JE	600 06/30/09				8,435.00		AA P
	Christoph Excavat	JE	600 06/30/09						AA P
	Accrual for Goods/Se	JE	601 06/30/09		8,435.00				AA P
	Christoph Excavat	JE	601 06/30/09						AA P
	Accrual for Goods/Se	PV	42246607 06/12/09		7,050.00				AA P
	Christoph Excavat	PV	42246607 06/12/09						AA P
	JANITORIAL & GE	CC	6014 06/11/09		422.00				AA P
	ROTO ROOTER	CC	6014 06/11/09						AA P
	TIMOTHY M COY	PV	42242167 06/05/09		1,452.00				AA P
	Lexington Tree Servi	PV	42242167 06/05/09						AA P
	TREE REMOVAL	JE	600 06/01/09				7,050.00		AA P
	Acc for Goods/Serv R	JE	600 06/01/09				1,452.00		AA P
	Acc for Goods/Serv R	JE	600 06/01/09				1,452.00		AA P
	Period Totals				34,229.00		25,372.00		
	Acc for Goods/Serv R	JE	600 05/31/09		7,050.00				AA P
	Acc for Goods/Serv R	JE	600 05/31/09		1,452.00				AA P
	Christoph Excavat	PV	42224907 05/18/09		8,713.00				AA P
	KENTUCKY AMERICAN WA	PV	42224907 05/18/09						AA P
	ADS Environmental Se	PV	42219606 05/11/09		2,441.30				AA P
	RICHMOND RD TR	PV	42219606 05/11/09						AA P
	Leak Eliminators LLC	PV	42219049 05/08/09		2,530.00				AA P
	Lexington KY TR	PV	42219049 05/08/09						AA P
	Accr for Goods/Serv	JE	600 05/01/09				8,715.00		AA P
	Christoph Exc	JE	600 05/01/09						AA P
	Accr for Goods/Serv	JE	600 05/01/09				2,250.00		AA P
	Leak Eliminators	JE	600 05/01/09						AA P
	Period Totals				22,186.30		10,965.00		
	Accr for Goods/Serv	JE	600 04/30/09		8,715.00				AA P
	Christoph Exc	JE	600 04/30/09						AA P
	Accr for Goods/Serv	JE	600 04/30/09		2,250.00				AA P
	Leak Eliminators	JE	600 04/30/09						AA P
	Christoph Excavat	PV	42196104 04/20/09		5,520.00				AA P
	w.e. 3/7, 3/15, 3/20, 3	PV	42196104 04/20/09						AA P
	PURDON RENTAL CENTER	CC	5831 04/16/09		60.00				AA P
	MITZI R COMBS	CC	5831 04/16/09						AA P
	LONNIE'S TRACTOR SAL	CC	5831 04/16/09		775.56				AA P
	MITZI R COMBS	CC	5831 04/16/09						AA P
	TRI STATE RENG&SHEET	CC	5831 04/16/09		376.00				AA P
	MITZI R COMBS	CC	5831 04/16/09						AA P
	Lexington Tree Servi	PV	42189905 04/10/09		4,393.81				AA P
	Kyaw 3/18, 19, 20	PV	42189905 04/10/09						AA P
	Accrue For Good/Serv	JE	600 04/01/09				5,040.00		AA P
	Christoph Excavat	JE	600 04/01/09						AA P
	Accrue For Good/Serv	JE	600 04/01/09				3,500.00		AA P
	Lexington Tree	JE	600 04/01/09						AA P
	Period Totals				22,090.37		8,540.00		

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120251.535000.13	Contr Svc-Other	600	03/31/09	00012	5,040.00				AA	P	
	Accrue For Good/Serv	600	03/31/09		3,500.00				AA	P	
	Christophe Excavat				60.00				AA	P	
	Christophe Excavat	PV	42161810	03/10/09					AA	P	
	Christophe Excavat	PV	42161810	03/10/09	6,390.00				AA	P	
	Accrue for Goods/Serv	600	03/01/09			6,210.00			AA	P	
	Christophe Excavat										
	Period Totals				14,990.00		6,210.00				
	Accrue for Goods/Serv	600	02/28/09		6,210.00				AA	P	
	Christophe Excavat				7,275.00				AA	P	
	Christophe Excavat	PV	42147497	02/19/09					AA	P	
	KYAW 2/19/16								AA	P	
	PTP 5 Accrual 01.09	JE	120104	02/01/09		8,000.00			AA	P	
	Period Totals				13,485.00		8,000.00				
	PTP 5 Accrual 01.09	JE	120104	01/31/09	8,000.00				AA	P	
	Christophe Excavat	PV	42125055	01/21/09	3,567.00				AA	P	
	KYAW 12/12/19, 26/08				2,970.00				AA	P	
	Christophe Excavat	PV	42125055	01/21/09					AA	P	
	KYAW 12/12/19, 26/08				270.00				AA	P	
	Christophe Excavat	PV	42125055	01/21/09					AA	P	
	KYAW 12/12/19, 26/08								AA	P	
	Acc for Good/Serv Re	JE	121208	01/01/09		7,310.00			AA	P	
	Christophe Excavat										
	Period Totals				14,807.00		7,310.00				
	SABRIX NO TAX CHARGE	ST	30864910	12/31/08	3.68				AA	P	
	42109498								AA	P	
	Acc for Good/Serv Re	JE	121208	12/31/08	7,310.00				AA	P	
	Christophe Excavat				2,760.00				AA	P	
	Christophe Excavat	PV	42109147	12/30/08					AA	P	
	CONTRACT WORK 1				480.00				AA	P	
	Christophe Excavat	PV	42109147	12/30/08					AA	P	
	CONTRACT WORK 1				61.31				AA	P	
	Christophe Excavat	PV	42109498	12/30/08					AA	P	
	CONTRACT WORK 1				2,094.07				AA	P	
	BUSINESS CARDS								AA	P	
	ADS Environmental Se	PV	42084758	12/03/08					AA	P	
	ENGINEERING SER								AA	P	
	Accrue for Good/ Ser	JE	121005	12/01/08		2,280.00			AA	P	
	Christophe Excavat								AA	P	
	Accrue for Invoices	JE	160	12/01/08		2,094.07			AA	P	
	Period Totals				12,709.06		4,374.07				
	Accrue for Invoices	JE	160	11/30/08	2,094.07				AA	P	







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120251.535000.13	CONTR Svc-Other			00012					
	RONALD K KRUCHINSKI								
	LEXINGTON OUTDOOR PO	4617	04/17/08		136.65				AA P
	RONALD K KRUCHINSKI								
	LEXINGTON OUTDOOR PO	4575	04/03/08		165.48				AA P
	RONALD K KRUCHINSKI								
	Creative Landscaping	PV	41877668	04/03/08	1,082.00				AA P
	Landscaping Kyav								
	PTP 5 Accrual 03/08	JE	120306	04/01/08		2,000.00			AA P
	PTP 5 Accrual 03/08	JE	120306	04/01/08		1,082.00			AA P
	Period Totals				3,292.68		3,082.00		
	PTP 5 Accrual 03/08	JE	120306	03/31/08	2,000.00				AA P
	PTP 5 Accrual 03/08	JE	120306	03/31/08	1,082.00				AA P
	Creative Landscaping	PV	41871188	03/27/08	1,799.00				AA P
	Landscaping								
	Creative Landscaping	PV	41862337	03/17/08	1,008.00				AA P
	inv 230								
	Creative Landscaping	PV	41862337	03/17/08	112.00				AA P
	inv 230								
	Creative Landscaping	PV	41851707	03/04/08	518.00				AA P
	inv 228								
	Period Totals				6,519.00				
	Ivey Mechanical Serv	PV	41845545	02/27/08	115.00				AA P
	inv ky14959								
	Creative Landscaping	PV	41845562	02/27/08	386.00				AA P
	inv 227								
	Creative Landscaping	PV	41845562	02/27/08	78.00				AA P
	inv 227								
	Creative Landscaping	PV	41845562	02/27/08	214.00				AA P
	inv 227								
	Creative Landscaping	PV	41843215	02/25/08	500.00				AA P
	inv 226								
	Creative Landscaping	PV	41840164	02/20/08	110.00				AA P
	inv 225								
	Creative Landscaping	PV	41839264	02/19/08	40.00				AA P
	inv 224								
	Creative Landscaping	PV	41835160	02/14/08	120.00				AA P
	inv 223								
	Creative Landscaping	PV	41835160	02/14/08	209.00				AA P
	inv 223								
	Creative Landscaping	PV	41833538	02/12/08	40.00				AA P
	inv 222								
	Creative Landscaping	PV	41833538	02/12/08	60.00				AA P
	inv 222								
	ADS Environmental Se	PV	41828329	02/06/08	1,784.36				AA P
	inv 30264311207								
	Creative Landscaping	PV	41828342	02/06/08	268.00				AA P
	inv 221								
	KY Workbasket Accrua	JE	160	02/01/08		2,308.22			AA P





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120251.535000.13	Contr Svc-Other			00012						
	Creative Landscaping PV	41756172	11/19/07		418.00				AA	P
	Creative Landscaping PV	41751335	11/12/07		100.00				AA	P
	Creative Landscaping PV	41745828	11/05/07		360.00				AA	P
	Period Totals				1,972.00					
	Creative Landscaping PV	41738947	10/30/07		261.00				AA	P
	Creative Landscaping PV	41734335	10/25/07		286.00				AA	P
	Creative Landscaping PV	41730515	10/22/07		189.00				AA	P
	Creative Landscaping PV	41726962	10/17/07		630.00				AA	P
	Creative Landscaping PV	41719199	10/08/07		824.00				AA	P
	Creative Landscaping PV	41715656	10/03/07		749.00				AA	P
	Clearview/Prof Windo	41715676	10/03/07		600.00				AA	P
	Workbasket Accrual 0 JE	160	10/01/07			2,077.30			AA	P
	Period Totals				3,539.00		2,077.30			
	Workbasket Accrual 0 JE	160	09/30/07			2,077.30			AA	P
	ADS Environmental Se	41708403	09/27/07		1,038.65				AA	P
	Creative Landscaping PV	41707719	09/26/07		211.00				AA	P
	Creative Landscaping PV	41704470	09/24/07		513.00				AA	P
	Creative Landscaping PV	41700850	09/19/07		613.00				AA	P
	Creative Landscaping PV	41697228	09/14/07		306.00				AA	P
	Creative Landscaping PV	41697228	09/14/07		18.00				AA	P
	Creative Landscaping PV	41697228	09/14/07		254.00				AA	P
	Creative Landscaping PV	41693793	09/11/07		569.00				AA	P
	Creative Landscaping PV	41694108	09/11/07		609.00				AA	P
	Accrue Invoices Rec' JE	120813	09/01/07			1,756.00			AA	P
	Period Totals				6,208.95		1,756.00			
	Creative Landscaping PV	41683350	08/31/07		909.00				AA	P

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120251.535000.13	Contr Svc-Other	PV 41684009	08/31/07	00012	618.00			AA P
	Creative Landscaping	PV 41684045	08/31/07		454.00			AA P
	Accrue Invoices Rec'	JE 120813	08/31/07		1,756.00			AA P
	SABRIX NO TAX CHARGE	ST 30812228	08/21/07		18.54			AA P
	Creative Landscaping	PV 41673058	08/20/07		589.00			AA P
	Creative Landscaping	PV 41673058	08/20/07		309.00			AA P
	Creative Landscaping	PV 41673058	08/20/07		146.00			AA P
	Creative Landscaping	PV 41667697	08/14/07		1,158.00			AA P
	SABRIX NO TAX CHARGE	ST 30811574	08/08/07		66.48			AA P
	Creative Landscaping	PV 41662318	08/07/07		374.00			AA P
	Creative Landscaping	PV 41662318	08/07/07		1,108.00			AA P
	SABRIX NO TAX CHARGE	ST 30811015	08/03/07		40.92			AA P
	Creative Landscaping	PV 41659111	08/02/07		682.00			AA P
	Creative Landscaping	PV 41659111	08/02/07		198.00			AA P
	accrue for misc. inv	JE 120322	08/01/07			4,564.00		AA P
	contract labor							
	Period Totals				8,426.94	4,564.00		
	Leak Eliminators - R	PV 41654300	07/31/07		1,400.00			AA P
	Job# 0738							
	accrue for misc. inv	JE 120322	07/31/07		4,564.00			AA P
	contract labor							
	Creative Landscaping	PV 41652469	07/27/07		1,049.00			AA P
	184							
	Creative Landscaping	PV 41649339	07/24/07		595.00			AA P
	Landscaping							
	Martins Sanitation S	PV 41644500	07/19/07		2,945.00			AA P
	3474							
	Creative Landscaping	PV 41644687	07/19/07		460.00			AA P
	182							
	Creative Landscaping	PV 41643569	07/18/07		643.00			AA P
	Landscaping							
	Creative Landscaping	PV 41638387	07/11/07		427.50			AA P
	180							
	Leak Eliminators - R	PV 41637278	07/10/07		7,301.88			AA P
	Job# 0727							
	Creative Landscaping	PV 41632738	07/03/07		606.00			AA P
	179							

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120251.535000.13	Reto-Rooter - Remit	PV 41632748	07/03/07	00012	2,035.00				AA	P
	13588 Contr Svc-Other									
	10596 Rooters - Remit	PV 41632772	07/03/07		1,075.00				AA	P
	13248									
	Period Totals				23,101.38					
	1298 Reto-Rooter - Remit	PV 41629704	06/29/07		562.50				AA	P
	1298 Reto-Rooter - Remit	PV 41629708	06/29/07		300.00				AA	P
	1298 Reto-Rooter - Remit	PV 41629723	06/29/07		1,450.00				AA	P
	1298 Creative Landscaping	PV 41629727	06/29/07		565.00				AA	P
	kawc									
	5483 Trev Mechanical Serv	PV 41630102	06/29/07		1,088.61				AA	P
	ADS Environmental Se	PV 41624644	06/25/07		1,370.30				AA	P
	CSST#70125									
	174 Creative Landscaping	PV 41618129	06/18/07		710.00				AA	P
	KAWC									
	173 Creative Landscaping	PV 41618140	06/18/07		569.00				AA	P
	kawc									
	172 Creative Landscaping	PV 41618148	06/18/07		466.00				AA	P
	kawc									
	174 Creative Landscaping	PV 41618148	06/18/07		56.00				AA	P
	174 Creative Landscaping	PV 41613221	06/12/07		1,055.00				AA	P
	173 Creative Landscaping	PV 41605453	06/05/07		464.00				AA	P
	173 May 07 Work Basket A	JE	160 06/01/07			1,370.30			AA	P
	ADS Environmental									
	Period Totals				8,656.41		1,370.30			
	May 07 Work Basket A	JE	160 05/31/07		1,370.30				AA	P
	ADS Environmental									
	170 Creative Landscaping	PV 41599216	05/29/07		1,086.00				AA	P
	170 Grounds Keeping	PV 41599218	05/29/07		424.00				AA	P
	170 Janitorial/Grounds	PV 41599218	05/29/07		424.00				AA	P
	170 Creative Landscaping	PV 41590868	05/18/07		1,099.00				AA	P
	170 Creative Landscaping	PV 41584551	05/11/07		1,987.00				AA	P
	170 Groundkeeping	PV 41581001	05/07/07		573.00				AA	P
	170 Creative Landscaping	PV 41581001	05/07/07		39.36				AA	P
	KAW									
	SABRIX NO TAX CHARGE	ST 30804329	05/01/07							
	41572707									
	Period Totals				6,578.66					

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120251.535000.13	Contr Svc-Other			00012					
	Creative Landscaping	PV 41572707	04/25/07		1,637.00				AA P
	Creative Landscaping	PV 41572707	04/25/07		656.00				AA P
	KYAWC Mechanical Serv	PV 41569615	04/23/07		179.00				AA P
	KYAWC Mechanical Serv	PV 41568406	04/20/07		344.00				AA P
	SABRIX NO TAX CHARGE	ST 30802921	04/12/07		8.64				AA P
	41508357								AA P
	Creative Landscaping	PV 41559366	04/10/07		1,363.00				AA P
	Creative Landscaping	PV 41559366	04/10/07		144.00				AA P
	Creative Landscaping	PV 41556301	04/04/07		242.00				AA P
	Period Totals				4,573.64				
	Creative Landscaping	PV 41549799	03/28/07		1,467.00				AA P
	Creative Landscaping	PV 41545417	03/23/07		1,602.00				AA P
	Ivey Mechanical Serv	PV 41546095	03/23/07		112.00				AA P
	Ivey Mechanical Serv	PV 41546101	03/23/07		204.25				AA P
	Creative Landscaping	PV 41542591	03/19/07		95.00				AA P
	Creative Landscaping	PV 41542591	03/19/07		181.00				AA P
	Creative Landscaping	PV 41539133	03/14/07		124.00				AA P
	Creative Landscaping	PV 41539133	03/14/07		292.00				AA P
	Creative Landscaping	PV 41539135	03/14/07		338.00				AA P
	Creative Landscaping	PV 41533044	03/06/07		759.00				AA P
	Period Totals				5,174.25				
	Creative Landscaping	PV 41528310	02/28/07		81.00				AA P
	TO CORRECT CHARGES	JE 30792857	02/21/07				1,250.00		AA P
	Creative Landscaping	PV 41521771	02/20/07		70.00				AA P
	SABRIX NO TAX CHARGE	ST 30792078	02/15/07		16.20				AA P
	41508357								AA P
	SABRIX NO TAX CHARGE	ST 30792078	02/15/07		28.80				AA P
	41508357								AA P
	SABRIX NO TAX CHARGE	ST 30792078	02/15/07		8.76				AA P

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120251.535000.13	Contr Svc-Other			00012					
	41508544	Tree Servi	PV 41518174	02/15/07	7,344.00				AA P
	LEXINGTON KYAWC								
	41518273	Landscaping	PV 41518273	02/15/07	285.00				AA P
	LEXINGTON KYAWC								
	41511014	Landscaping	PV 41511014	02/05/07	485.00				AA P
	LEXINGTON KYAWC								
	Period Totals				8,318.76		1,250.00-		
	41508357	Landscaping	PV 41508357	01/31/07	270.00				AA P
	LEXINGTON KYAWC								
	41508357	Landscaping	PV 41508357	01/31/07	480.00				AA P
	LEXINGTON KYAWC								
	41508544	Landscaping	PV 41508544	01/31/07	146.00				AA P
	LEXINGTON KYAWC								
	41505624	Tree Servi	PV 41505624	01/30/07	8,899.50				AA P
	SHREVEPORT KYAWC								
	41260769	TAX CHARGE	ST 30787497	01/27/07	18.24				AA P
	SABRIX NO TAX CHARGE	ST 30787567	01/27/07	10.44					AA P
	41277574	TAX CHARGE	ST 30787567	01/27/07	3.42				AA P
	41290190	TAX CHARGE	ST 30787909	01/27/07	17.76				AA P
	41368014	TAX CHARGE	ST 30787909	01/27/07	291.00				AA P
	Period Totals				673.00				AA P
	41499459	Landscaping	PV 41499459	01/22/07	290.00				AA P
	LEXINGTON KYAWC								
	41496093	Landscaping	PV 41496093	01/16/07	673.00				AA P
	LEXINGTON KYAWC								
	41487680	Landscaping	PV 41487680	01/05/07	290.00				AA P
	LEXINGTON KYAWC								
	41486295	Tree Servi	PV 41486295	01/03/07	1,758.00				AA P
	LEXINGTON KYAWC								
	41485004	Landscaping	PV 41485004	01/02/07	134.00				AA P
	LEXINGTON KYAWC								
	Period Totals				12,991.36		49.86-		AA P
	Account Totals				443,792.88		179,980.44-	263,812.44	
120206.535000.13	Contr Svc-Other			00012					
	ACC for goods/serv n	JE	600 11/01/09				900.00-		AA P
	Christopher Excavat						900.00-		
	Period Totals								
	ACC for goods/serv n	JE	600 10/31/09		900.00				AA P
	Christopher Excavat								
	ACC Goods/Serv Rende	JE	600 10/01/09				1,000.00-		AA P

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120206.535000.13	Contr Svc-Other			00012						
	Period Totals				900.00		1,000.00-			
	Acc Goods/Serv Rende	JE	600 09/30/09		1,000.00				AA	P
	Period Totals				1,000.00					
	Grasshopper Lawn Car	PV	42278319 07/24/09		3,690.00				AA	P
	Period Totals				3,690.00					
	Account Totals				5,590.00		1,900.00-	3,690.00		
123006.535000.13	Contr Svc-Other			00012						
	Bowlm Energy LLC	PV	41734278 10/25/07		1,740.00				AA	P
	Period Totals				1,740.00					
	Account Totals				1,740.00			1,740.00		
120113.535000.13	Contr Svc-Other			00012						
	Insight - Cable/Inte	PV	41617856 06/18/07		184.39				AA	P
	Period Totals				184.39					
	Account Totals				184.39			12.60-		
	To record Sabrix Est	JE	30760584 01/01/07					12.60-	AA	P
	Period Totals							12.60-		
	Account Totals				184.39			12.60-		
120217.535000.13	Contr Svc-Other			00012						
	Hach Co. - Mainten	JR	30059979 03/31/10		1,215.41				AA	P
	Hach Co. - Mainten	JR	30059979 03/31/10		1,493.83				AA	P
	SCIENTIFIC EQUIPMENT	CC	6797 03/11/10		1,688.00				AA	P
	DOROTHY J JOHNSON									
	Period Totals				3,797.24					
	Hach Co. - Mainten	JR	30059979 02/28/10		1,215.41				AA	P
	Hach Co. - Mainten	JR	30059979 02/28/10		1,493.83				AA	P
	True Up, Prepaid Othe	JE	120216 02/28/10				1,415.84-		AA	P
	Hach Co									
	Safety Kileen Systems	PV	42441834 02/23/10		310.00				AA	P
	ACCT 0003288146									
	Siemens Water Techno	PV	42438628 02/18/10		756.74				AA	P

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120217.535000.13	CONTR Svc-Other			00012							
	ORDER # 2540997										
	Period Totals				3,775.98		1,415.84				
	Hach Co. - Maintenance	JR 30059979	01/31/10		1,214.00						AA P
	Hach Co. - Maintenance	JR 30059979	01/31/10		1,339.00						AA P
	Hach Co. - Maintenance	JR 30059979	01/31/10		1,534.92						AA P
	Siemens Water Techno	PV 42424464	01/28/10		1,196.53						AA P
	ORDER # 2524666										
	Siemens Water Techno	PV 42421146	01/25/10		186.56						AA P
	ORDER # 2521800										
	Siemens Water Techno	PV 42413607	01/13/10		441.75						AA P
	ORDER # 2512543										
	Period Totals				4,912.76						
	Hach Co. - Maintenance	JR 30059979	12/31/09		1,214.00						AA P
	Hach Co. - Maintenance	JR 30059979	12/31/09		1,339.00						AA P
	Hach Co. - Maintenance	JR 30059979	12/31/09		1,534.92						AA P
	Siemens Inv Chg to W	JE 1211207	12/31/09		1,367.96						AA P
	Siemens Payment				406.67						AA P
	Siemens Water Techno	PV 42397627	12/23/09								
	contract 10811										
	Period Totals				4,862.55						
	Hach Co. - Maintenance	JR 30059979	11/30/09		1,214.00						AA P
	Hach Co. - Maintenance	JR 30059979	11/30/09		1,339.00						AA P
	Hach Co. - Maintenance	JR 30059979	11/30/09		1,534.92						AA P
	Siemens Water Techno	PV 42378699	11/30/09		403.00						AA P
	ORDER # 247921										
	Siemens Water Techno	PV 42365990	11/13/09		1,179.78						AA P
	ORDER # 246730										
	Siemens Water Techno	PV 42360785	11/06/09		500.67						AA P
	contract 11586										
	Period Totals				6,171.37						
	Hach Co. - Maintenance	JR 30059979	10/31/09		1,214.00						AA P
	Hach Co. - Maintenance	JR 30059979	10/31/09		1,339.00						AA P
	Hach Co. - Maintenance	JR 30059979	10/31/09		1,534.92						AA P
	SPRINT RETAIL	CC 6475	10/31/09		354.96						AA P
	SHANA CARR										
	SIEMENS WATER TECHN	CC 6454	10/22/09		361.78						AA P
	SHANA CARR										
	Siemens Water Techno	PV 42345232	10/19/09		400.00						AA P
	contract 11586										
	Period Totals				5,204.66						
	Hach Co. - Maintenance	JR 30059979	09/30/09		1,214.00						AA P
	Hach Co. - Maintenance	JR 30059979	09/30/09		1,339.00						AA P





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120217.535000.13	Contr Svc-Other	JR	30059979	04/30/09	00012							
	Hach Co. - Maintenance	JR	30059979	04/30/09		1,214.00						AA P
	Hach Co. - Maintenance	JR	30059979	04/30/09		1,339.00						AA P
	Hach Co. - Maintenance	JR	30059979	04/30/09		1,534.92						AA P
	Siemens Water Techno	PV	42198431	04/21/09		200.96						AA P
	kyaw contract#1											
	Siemens Water Techno	PV	42198433	04/21/09		547.78						AA P
	kyaw contract#1											
	Period Totals					5,068.41						
	Hach Co. - Maintenance	JR	30059979	03/31/09		1,214.00						AA P
	Hach Co. - Maintenance	JR	30059979	03/31/09		1,339.00						AA P
	Hach Co. - Maintenance	JR	30059979	03/31/09		1,534.92						AA P
	Siemens Water Techno	PV	42174734	03/27/09		694.00						AA P
	contract#11586											
	TRINSOPTIC	CC	5738	03/19/09		157.50						AA P
	DOROTHY J JOHNSON											
	TRINSOPTIC	CC	5738	03/19/09		157.50						AA P
	DOROTHY J JOHNSON											
	SCIENTIFIC EQUIPMENT	CC	5716	03/12/09		1,778.00						AA P
	DAVID B SHEHEE											
	SCIENTIFIC EQUIPMENT	CC	5716	03/12/09		1,778.00						AA P
	DAVID B SHEHEE											
	SCIENTIFIC EQUIPMENT	CC	5716	03/12/09		1,304.00						AA P
	DAVID B SHEHEE											
	Period Totals					8,178.92						
	Hach Co. - Maintenance	JR	30059979	02/28/09		1,214.00						AA P
	Hach Co. - Maintenance	JR	30059979	02/28/09		1,339.00						AA P
	Hach Co. - Maintenance	JR	30059979	02/28/09		1,534.92						AA P
	SCIENTIFIC EQUIPMENT	CC	5672	02/27/09		1,304.00						AA P
	DAVID B SHEHEE											
	Siemens Water Techno	PV	42152607	02/25/09		411.00						AA P
	kyaw contract#11586											
	GE Analytical Instru	PV	42141250	02/11/09		3,450.00						AA P
	cust#kent01											
	Siemens Water Techno	PV	42135881	02/04/09		825.19						AA P
	kyaw 019107500											
	Siemens Water Techno	PV	42135902	02/04/09		363.78						AA P
	KYAW 028005100											
	Siemens Water Techno	PV	42135904	02/04/09		445.96						AA P
	KYAW 028005100											
	Period Totals					10,887.85						
	Hach Co. - Maintenance	JR	30059979	01/31/09		1,214.00						AA P
	Hach Co. - Maintenance	JR	30059979	01/31/09		1,339.00						AA P
	Hach Co. - Maintenance	JR	30059979	01/31/09		1,534.92						AA P
	SIEMENS WATER TECHN	CC	5559	01/22/09		10.55						AA P
	SIEMENS WATER TECHN	CC	5559	01/22/09		10.55						AA P

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120217.535000.13	SHANA Carr	PV	42112864	01/02/09	00012				AA P
	Siemens Water Techno	PV	42108978	12/30/08		416.00			AA P
	ORDER # 2221059								
	Period Totals				4,514.47		10.55		
	Siemens Water Techno	PV	42108978	12/30/08		483.92			AA P
	ORDER # 2215198								
	Siemens Water Techno	PV	42108981	12/30/08		830.00			AA P
	ORDER # 2215212								
	Period Totals				1,313.92				
	Siemens Water Techno	PV	42081944	11/26/08		206.96			AA P
	Order# 2197361								
	Siemens Water Techno	PV	42081947	11/26/08		359.00			AA P
	Order# 2197350								
	TRINSOFTLLC	CC	5379	11/20/08		472.50			AA P
	DOROTHY J JOHNSON								
	Period Totals				1,038.46				
	SIEMENS WATER TECHNO	CC	5310	10/31/08		707.78			AA P
	SHANA CARR								
	SIEMENS WATER TECHNO	CC	5310	10/31/08		374.96			AA P
	SHANA CARR								
	Siemens Water Techno	PV	42056816	10/29/08		420.00			AA P
	ORDER # 2180159								
	Period Totals				1,502.74				
	SIEMENS WATER TECHNO	CC	5083	08/29/08		358.00			AA P
	SHANA CARR								
	SIEMENS WATER TECHNO	CC	5083	08/29/08		444.96			AA P
	SHANA CARR								
	Siemens Water Techno	PV	41985474	08/11/08		834.19			AA P
	2521031								
	SIEMENS WATER TECHNO	CC	5016	08/07/08		291.34			AA P
	SHANA CARR								
	SIEMENS WATER TECHNO	CC	5016	08/07/08		363.78			AA P
	SHANA CARR								
	KY unmapped accrual	JE	130	08/01/08			655.12		AA P
	Period Totals				2,292.27		655.12		
	KY unmapped accrual	JE	130	07/31/08		655.12			AA P
	Period Totals				655.12				
	HACH COMPANY	CC	4870	06/26/08		304.13			AA P
	DOROTHY J JOHNSON								
	SIEMENS WATER TECHNO	CC	4870	06/26/08		498.00			AA P

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SHANA CARR			00012					
SIEMENS WATER TECHNO CC	4783	06/05/08		691.78			AA	P
SHANA CARR								
SIEMENS WATER TECHNO CC	4783	06/05/08		350.00			AA	P
SHANA CARR								
Period Totals				1,843.91				
Siemens Water Techno PV	41924099	05/30/08		412.00			AA	P
inv 2460546								
Period Totals				412.00				
Siemens Water Techno PV	41875150	04/01/08		470.74			AA	P
inv 2295145								
Period Totals				470.74				
SIEMENS WATER TECHNO CC	4538	03/27/08		418.00			AA	P
SHANA CARR								
SIEMENS WATER TECHNO CC	4538	03/27/08		344.00			AA	P
SHANA CARR								
Siemens Water Techno PV	41867470	03/24/08		406.00			AA	P
inv 2399204								
Siemens Water Techno PV	41867471	03/24/08		128.96			AA	P
inv 2399207								
Period Totals				1,296.96				
SIEMENS WATER TECHNO CC	4445	02/29/08		196.96			AA	P
SHANA CARR								
SIEMENS WATER TECHNO CC	4445	02/29/08		357.78			AA	P
SHANA CARR								
Evergreen Environmen	41845587	02/27/08		1,526.30			AA	P
inv 1800050								
Siemens Water Techno PV	41840369	02/21/08		568.72			AA	P
inv 2368060								
Period Totals				2,649.76				
ART GUILD BINDERS	CC	4258	01/10/08	114.07			AA	P
DAVID B SHEHEE								
KY UNMAPPED - DEC 20	JE	130	01/01/08		114.07		AA	P
Period Totals				114.07	114.07			
KY UNMAPPED - DEC 20	JE	130	12/31/07	114.07			AA	P
SIEMENS WATER TECHNO CC	4209	12/27/07		656.00			AA	P
SHANA CARR								
SIEMENS WATER TECHNO CC	4182	12/20/07		370.00			AA	P
DOROTHY J JOHNSON								
SIEMENS WATER TECHNO CC	4125	12/06/07		360.96			AA	P

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120217.535000.13	SHANA CARR			00012					
	Contl Svc-Other								
	SHANA CARR				1,501.03				
	Period Totals					344.00			AA P
	SIEMENS WATER TECHNO	CC	4099	11/30/07					
	SHANA CARR				357.78				AA P
	SIEMENS WATER TECHNO	CC	4021	11/08/07					
	SHANA CARR				360.96				AA P
	SIEMENS WATER TECHNO	CC	4021	11/08/07					
	SHANA CARR					718.74			AA P
	KY PCARD UNMAPPED 10	JE	130	11/01/07					
	Period Totals				718.74	1,062.74			
	SIEMENS WATER TECHNO	CC	3997	10/31/07					
	SHANA CARR				344.00				AA P
	KY PCARD UNMAPPED 10	JE	130	10/31/07					
	SIEMENS WATER TECHNO	CC	3947	10/18/07					
	DOROTHY J JOHNSON				718.74				AA P
	SIEMENS WATER TECHNO	CC	3899	10/04/07					
	SHANA CARR				254.00				AA P
	SIEMENS WATER TECHNO	CC	3899	10/04/07					
	SHANA CARR				357.78				AA P
	Period Totals				2,044.52				
	SIEMENS WATER TECHNO	CC	3807	09/13/07					
	SHANA CARR				177.78				AA P
	SIEMENS WATER TECHNO	CC	3807	09/13/07					
	SHANA CARR				196.96				AA P
	Period Totals				374.74				
	SIEMENS WATER TEC01	CC	3764	08/31/07					
	DOROTHY J JOHNSON				745.72				AA P
	Period Totals				745.72				
	U.S. FILTER CORP.	CC	3575	07/12/07					
	SHANA CARR				833.78				AA P
	U.S. FILTER CORP.	CC	3575	07/12/07					
	DOROTHY J JOHNSON				370.00				AA P
	Period Totals				1,203.78				
	U.S. FILTER CORP.	CC	3479	06/14/07					
	SHANA CARR				488.00				AA P
	Period Totals				488.00				
	U.S. FILTER CORP.	CC	3404	05/24/07					
	DOROTHY J JOHNSON				366.00				AA P

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120217.535000.13	U.S. FILTER CORP DOROTHY J JOHNSON	CC	3319 05/03/07	00012	366.00				AA	P
	Period Totals				732.00					
	U.S. FILTER CORP. SHANA CARR	CC	3244 04/19/07		341.78				AA	P
	U.S. FILTER CORP. SHANA CARR	CC	3244 04/19/07		594.96				AA	P
	Period Totals				936.74					
	U.S. FILTER CORP. DOROTHY J JOHNSON	CC	3099 03/15/07		334.00				AA	P
	SCIENTIFIC EQUIPMENT MITZI R COMBS	CC	3075 03/08/07		1,304.00				AA	P
	U.S. FILTER CORP. DOROTHY J JOHNSON	CC	3075 03/08/07		246.00				AA	P
	Period Totals				1,884.00					
	SCIENTIFIC EQUIPMENT SHANA CARR	CC	3027 02/22/07		1,620.00				AA	P
	Period Totals				1,620.00					
	U.S. FILTER CORP. DOROTHY J JOHNSON	CC	2902 01/18/07		173.00				AA	P
	U.S. FILTER CORP. SHANA CARR	CC	2849 01/04/07		322.72				AA	P
	U.S. FILTER CORP. SHANA CARR	CC	2849 01/04/07		164.90				AA	P
	U.S. FILTER CORP. DOROTHY J JOHNSON	CC	2849 01/04/07		120.12				AA	P
	Period Totals				780.74					
	Account Totals				108,270.50	4,731.35		103,539.15		
123017.535000.13	Contr Svc-Other Hach Co. - Maintenance KY UNMAPPED PCARD AC Siemens Water Techno ORDER # 2547884	JR	30059979 03/31/10 130 03/31/10 42447694 03/01/10	00012	559.33 316.89 182.89				AA	P
	Period Totals				1,059.11				AA	P
	Hach Co. - Maintenance	JR	30059979 02/28/10		559.33				AA	P
	Period Totals				559.33					

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123017.535000.13	Hach Co. - Maintenan	JR 30059979	01/31/10	00012	596.50				AA	P
	Period Totals				596.50					
	Hach Co. - Maintenan	JR 30059979	12/31/09		596.50		612.96		AA	P
	SIEMENS WATER TECHNO	CC 6633	12/17/09						AA	P
	SHANA CARR									
	Period Totals				596.50		612.96			
	Hach Co. - Maintenan	JR 30059979	11/30/09		596.50				AA	P
	Period Totals				596.50					
	Hach Co. - Maintenan	JR 30059979	10/31/09		596.50				AA	P
	Period Totals				596.50					
	Hach Co. - Maintenan	JR 30059979	08/30/09		596.50				AA	P
	Siemens Water Techno	PV 42311046	09/02/09		182.48				AA	P
	Contract 102616								AA	P
	Period Totals				778.98					
	Hach Co. - Maintenan	JR 30059979	08/31/09		596.50				AA	P
	Period Totals				596.50					
	Hach Co. - Maintenan	JR 30059979	07/31/09		596.50				AA	P
	Period Totals				596.50					
	Hach Co. - Maintenan	JR 30059979	06/30/09		596.50				AA	P
	Siemens Water Techno	PV 42243324	06/16/09		186.48				AA	P
	ORDER # 2356643									
	Period Totals				782.98					
	Hach Co. - Maintenan	JR 30059979	05/31/09		596.50				AA	P
	Period Totals				596.50					
	Hach Co. - Maintenan	JR 30059979	04/30/09		596.50				AA	P
	Siemens Water Techno	PV 42210137	04/29/09		127.50				AA	P
	Contract#102616									
	Period Totals				724.00					
	Hach Co. - Maintenan	JR 30059979	03/31/09		596.50				AA	P
	Siemens Water Techno	PV 42175171	03/30/09		187.98				AA	P
	Contract#102616									
	SCIENTIFIC EQUIPMENT	CC 5738	03/19/09				99.00		AA	P

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123017.535000.13	DAVID B SHEHEE CONSTR SVCS-OTHER	5716	03/12/09	00012	336.00					AA	P
	Period Totals				1,120.48		99.00				
	Hach Co. - Maintenance	30059979	02/28/09		596.50					AA	P
	Period Totals				596.50						
	Hach Co. - Maintenance	30059979	01/31/09		596.50					AA	P
	Period Totals				596.50						
	SIEMENS WATER TECHNO SHANA CARR	5360	11/13/08		612.96					AA	P
	SIEMENS WATER TECHNO SHANA CARR	42068389	11/11/08		612.96					AA	P
	ORDER # 2185399										
	Period Totals				1,225.92						
	SCIENTIFIC EQUIPMENT SHANA CARR	5129	09/11/08		297.00					AA	P
	Period Totals				297.00						
	SIEMENS WATER TECHNO SHANA CARR	5038	08/14/08		374.96					AA	P
	Period Totals				374.96						
	Reclass P-Card Error SIEMENS WATER TECHNO SHANA CARR	120509	05/31/08		350.25					AA	P
	SIEMENS WATER TECHNO SHANA CARR	4690	05/08/08		299.48					AA	P
	Period Totals				649.73						
	SIEMENS WATER TECHNO SHANA CARR	4421	02/21/08		210.74					AA	P
	Period Totals				210.74						
	SIEMENS WATER TECHNO SHANA CARR	4021	11/08/07		229.53					AA	P
	Period Totals				229.53						
	SIEMENS WATER TECHNO SHANA CARR	3899	10/04/07		315.37					AA	P
	SIEMENS WATER TECHNO SHANA CARR	3899	10/04/07		346.00					AA	P
	Period Totals				661.37						

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123017.535000.13	U.S. FILTER CORP. SHANA CARR	CC	3575 07/12/07	00012	158.00			AA P
	Period Totals				158.00			
	U.S. FILTER CORP. SHANA CARR	CC	3319 05/03/07		218.00			AA P
	Period Totals				218.00			
	U.S. FILTER CORP. SHANA CARR	CC	3215 04/12/07		318.90			AA P
	Period Totals				318.90			
	U.S. FILTER CORP. SHANA CARR	CC	2849 01/04/07		161.53			AA P
	Period Totals				161.53			
	Account Totals				14,899.06	711.96	14,187.10	
123201.535000.14	Contr Svc-Other ADS Environmental Se FIELD TESTING	PV	42412481 01/12/10	00012	1,874.09			AA P
	Period Totals				1,874.09			
	Cobb, Rodney LAWN CARE VARIO	PV	42386452 12/09/09		50.00			AA P
	Period Totals				50.00			
	Cobb, Rodney LAWN CARE VARIO	PV	42370541 11/19/09		100.00			AA P
	Cobb, Rodney MOWING SEPT 09	PV	42360778 11/06/09		50.00			AA P
	Acc for goods/serv n Rodney Cobb	JE	600 11/01/09			100.00		AA P
	Period Totals				150.00	100.00		
	Acc for goods/serv n Rodney Cobb	JE	600 10/31/09		100.00			AA P
	Cobb, Rodney KENTUCKY AMERICAN WA	PV	42338687 10/09/09		100.00			AA P
	Acc Goods/Serv Rende Rodney Cobb	JE	600 10/01/09			100.00		AA P
	Period Totals				200.00	100.00		
	Acc Goods/Serv Rende Rodney Cobb	JE	600 09/30/09		100.00			AA P



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123201.535000.14	Contr Svc-Other	PV 42326721	09/23/09	00012						
	Cobb Rodney VARIOUS SERVICES				420.00					AA P
	Cobb Rodney MOWING SERVICES	PV 42326724	09/23/09		100.00					AA P
	Cobb Rodney SERVICES VARIOU	PV 42326730	09/23/09		423.21					AA P
	Cobb Rodney MOWING SERVICES	PV 42318130	09/14/09		50.00					AA P
	Cobb Rodney MOWING SERVICES	PV 42318146	09/14/09		150.00					AA P
	Acc for Goods/Serv n	JE 600 09/01/09				200.00				AA P
	Rodney Cobb									
	Period Totals				1,243.21		200.00			
	Acc for Goods/Serv n	JE 600 08/31/09			200.00					AA P
	Rodney Cobb WHITEHEAD HANCOCK	CC 6261 08/20/09			405.00					AA P
	CAROL F TUDOR									
	Cobb Rodney VARIOUS SERVICE	PV 42294718	08/14/09		100.00					AA P
	Cobb Rodney mowing sites	PV 42291841	08/12/09		100.00					AA P
	Accrue Goods/Serv Re	JE 600 08/01/09				200.00				AA P
	Rodney Cobb									
	Period Totals				805.00		200.00			
	Accrue Goods/Serv Re	JE 600 07/31/09			200.00					AA P
	Rodney Cobb									
	Cobb Rodney MOWING SITES	PV 42275904	07/21/09		50.00					AA P
	Cobb Rodney VARIOUS SERVICE	PV 42262961	07/02/09		147.00					AA P
	Cobb Rodney LAWN SERV VAR L	PV 42262962	07/02/09		150.00					AA P
	Cobb Rodney LAWN SERVICES V	PV 42262397	07/01/09		50.00					AA P
	Accrual for Goods/Se	JE 600 07/01/09				1,000.00				AA P
	ADS									
	Accrual for Goods/Se	JE 600 07/01/09				1,000.00				AA P
	ADS									
	Accrual for Goods/Se	JE 600 07/01/09			1,000.00					AA P
	ADS									
	Accrual for Goods/Se	JE 601 07/01/09				1,000.00				AA P
	ADS									
	Period Totals				2,597.00		3,000.00			
	Accrual for Goods/Se	JE 600 06/30/09			1,000.00					AA P

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123201.535000.14			00012							
Contr Svc-Other										
ADS Accrual for Goods/Se	JE	600 06/30/09		1,000.00					AA	P
ADS Accrual for Goods/Se	JE	600 06/30/09			1,000.00				AA	P
ADS Accrual for Goods/Se	JE	600 06/30/09			1,000.00				AA	P
ADS Accrual for Goods/Se	JE	601 06/30/09		1,000.00					AA	P
ADS Accrual for Goods/Se	JE	600 06/01/09		50.00					AA	P
Cobb, Rodney	PV	42242151 06/05/09							AA	P
MOWING SITES									AA	P
Acc for Goods/Serv R	JE	600 06/01/09		1,000.00					AA	P
Acc for Goods/Serv R	JE	600 06/01/09		50.00					AA	P
Period Totals				3,050.00		3,050.00				
Acc for Goods/Serv R	JE	600 05/31/09		1,000.00					AA	P
Acc for Goods/Serv R	JE	600 05/31/09		50.00					AA	P
ADS Environmental Se	PV	42219597 05/11/09		2,003.00					AA	P
FIELD TESTING S									AA	P
Cobb, Rodney	PV	42219617 05/11/09		50.00					AA	P
MOWING VARIOUS									AA	P
Cobb, Rodney	PV	42219632 05/11/09		50.00					AA	P
MOVING SERVICE									AA	P
Accr for Goods/Serv	JE	600 05/01/09		1,000.00					AA	P
ADS Accr for Goods/Serv	JE	600 05/01/09		100.00					AA	P
Rodney Cobb									AA	P
Period Totals				3,153.00		1,100.00				
Accr for Goods/Serv	JE	600 04/30/09		1,000.00					AA	P
ADS Accr for Goods/Serv	JE	600 04/30/09		100.00					AA	P
Rodney Cobb									AA	P
Cobb, Rodney	PV	42202209 04/23/09		50.00					AA	P
Kvaw mowing 4/1-4/2/									AA	P
Accrue For Good/Serv	JE	600 04/01/09			1,000.00				AA	P
ADS									AA	P
Period Totals				1,150.00		1,000.00				
Accrue For Good/Serv	JE	600 03/31/09		1,000.00					AA	P
ADS									AA	P
Period Totals				1,000.00						
PTP 5 Accrual 01.09	JE	120104 02/01/09			1,000.00				AA	P
Period Totals					1,000.00					
PTP 5 Accrual 01.09	JE	120104 01/31/09		1,000.00					AA	P

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Contr Svc-Other			00012						
Period Totals				1,000.00					
ADS Environmental Se ENGINEERING SER	PV	42084771	12/03/08	932.00					AA P
Period Totals				932.00					
SABRIX NO TAX CHARGE 42068439 Cobb, Rodney LAWN CARE VARIO	ST PV	30858777 42068402	11/12/08 11/11/08	48.72 50.00					AA P AA P
Cobb, Rodney LAWN CARE VARIO	PV	42068430	11/11/08	50.00					AA P
Cobb, Rodney FIRE HYDRANT P	PV	42068439	11/11/08	812.00					AA P
Rec'd KY PTP 5 Rodney Cobb	JE	121013	11/01/08		912.00				AA P
Period Totals				960.72		912.00			
Rec'd KY PTP 5 Accru Rodney Cobb	JE	121013	10/31/08	912.00					AA P
Cobb, Rodney SERVICES VARIO Service Specialties 1102 OWENTON W	PV PV PV	42038962 42034991	10/08/08 10/03/08	100.00 438.90					AA P AA P
KY PTP5 Accrual Rodney Cobb	JE	120911	10/01/08		150.00				AA P
Period Totals				1,450.90		150.00			
KY PTP5 Accrual Rodney Cobb	JE	120911	09/30/08	150.00					AA P
Cobb, Rodney VARIOUS LOCATI	PV	42028320	09/26/08	200.00					AA P
Cobb, Rodney LAWN CARE VARIO	PV	42028336	09/26/08	1,659.00					AA P
KY PTP5 Accrual Rodney Cobb	JE	120804	09/01/08		1,500.00				AA P
Period Totals				2,009.00		1,500.00			
KY PTP5 Accrual Rodney Cobb	JE	120804	08/31/08	1,500.00					AA P
Cobb, Rodney Mowing	PV	41992354	08/18/08	500.00					AA P
Period Totals				2,000.00					
Cobb, Rodney	PV	41970832	07/24/08	200.00					AA P



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120206.535000.14	Wilson Brothers Rent	PV 42440376	02/22/10	00012	19.56				AA	P
	CONTRACT # 8324	CC	6751 02/11/10		65.79				AA	P
	VIRGINIA BIBB W GOLD	PV 42431969	02/08/10		1,020.00				AA	P
	CHRISTOPHER EXCAVATI	PV 42431969	02/08/10		120.00				AA	P
	VARIOUS SERV UN	PV 42424469	02/05/10				1,980.00-		AA	P
	CHRISTOPHER EXCAVATI	PV 42424469	02/05/10				180.00-		AA	P
	JANITORIAL & GE	PV 42424469	02/05/10				1,140.00-		AA	P
	CHRISTOPHER EXCAVATI	PV 42424469	02/05/10				1,140.00-		AA	P
	Accr for Good/Serv R	JE	600 02/01/10				2,660.00-		AA	P
	CHRISTOPHER EXCAVATI	JE	600 02/01/10				2,660.00-		AA	P
	Accr for Good/Serv R	JE	600 02/01/10				5,960.00-		AA	P
	CHRISTOPHER EXCAVATI	JE	600 02/01/10				5,960.00-		AA	P
	Ky Underground									
	Period Totals				4,065.35					
	Accr for Good/Serv R	JE	600 01/31/10		1,140.00				AA	P
	CHRISTOPHER EXCAVATI	JE	600 01/31/10		2,660.00				AA	P
	Accr for Good/Serv R	JE	600 01/31/10		65.79				AA	P
	Ky Underground									
	Period Totals				1,980.00				AA	P
	Accr for Good/Serv R	JE	600 01/29/10		180.00				AA	P
	CHRISTOPHER EXCAVATI	PV 42424469	01/28/10		1,980.00				AA	P
	Accr for Good/Serv R	JE	600 01/28/10		180.00				AA	P
	CHRISTOPHER EXCAVATI	PV 42424469	01/28/10		1,980.00				AA	P
	Accr for Good/Serv R	JE	600 01/28/10		180.00				AA	P
	CHRISTOPHER EXCAVATI	PV 42424472	01/28/10		180.00				AA	P
	Accr for Good/Serv R	JE	600 01/28/10		2,358.30				AA	P
	CHRISTOPHER EXCAVATI	PV 42417334	01/19/10				2,160.00-		AA	P
	Accr for Goods/Ser R	JE	600 01/01/10				2,661.00-		AA	P
	CHRISTOPHER EXCAVATI	JE	600 01/01/10				2,661.00-		AA	P
	Accr for Goods/Ser R	JE	600 01/01/10				2,661.00-		AA	P
	CHRISTOPHER EXCAVATI	JE	600 01/01/10				2,661.00-		AA	P
	Accr for Goods/Ser R	JE	600 01/01/10				10,143.00-		AA	P
	CHRISTOPHER EXCAVATI	JE	600 01/01/10				10,143.00-		AA	P
	Accr for Goods/Ser R	JE	600 01/01/10				65.79		AA	P
	CHRISTOPHER EXCAVATI	JE	600 01/01/10		2,847.65				AA	P
	Accr for Goods/Ser R	JE	600 12/31/09		2,160.00				AA	P
	CHRISTOPHER EXCAVATI	JE	600 12/31/09						AA	P
	Period Totals				10,544.09					
	Accr for Goods/Ser R	JE	600 12/31/09				65.79		AA	P
	CHRISTOPHER EXCAVATI	JE	600 12/31/09		2,847.65				AA	P
	Accr for Goods/Ser R	JE	600 12/31/09		2,160.00				AA	P
	CHRISTOPHER EXCAVATI	JE	600 12/31/09						AA	P

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G/L Account	Account Description	DO Document Ty	G/L Date	Co.	Debit	Credit	Current Balance	LT C
120206.535000.14				00012				
	Accr Contr Svc-Other							
	Ky Undergroud/Ser R JE	600	12/31/09		2,661.00			AA P
	Accr Undergroud							
	Ky Undergroud/Ser R JE	600	12/31/09		2,661.00			AA P
	Accr Undergroud							
	Ky Undergroud/Ser R JE	600	12/31/09		2,661.00			AA P
	Accr Undergroud							
	KCPA Undergroud/Ser R JE	600	12/31/09		1,140.00			AA P
	Accr Undergroud							
	Undergroud Excavati PV	42397602	12/23/09		1,785.00			AA P
	Grasshopper							
	Undergroud Excavati PV	42392935	12/17/09		168.00			AA P
	Grasshopper							
	Undergroud Excavati PV	42382842	12/03/09					AA P
	Grasshopper							
	Undergroud Excavati PV	600	12/01/09			2,661.00		AA P
	Grasshopper							
	Undergroud Excavati PV	600	12/01/09			2,661.00		AA P
	Grasshopper							
	Undergroud Excavati PV	600	12/01/09			1,497.55		AA P
	Grasshopper							
	Undergroud Excavati PV	600	12/01/09			1,140.00		AA P
	Grasshopper							
	Undergroud Excavati PV	600	12/01/09			4,000.00		AA P
	Grasshopper							
	Period Totals				16,149.44			
						10,959.55		
	Kentucky Undergroud PV	42378892	11/30/09		3,114.00			AA P
	Grasshopper							
	Undergroud Excavati PV	600	11/30/09		2,661.00			AA P
	Grasshopper							
	Undergroud Excavati PV	600	11/30/09		2,661.00			AA P
	Grasshopper							
	Undergroud Excavati PV	600	11/30/09		417.55			AA P
	Grasshopper							
	Undergroud Excavati PV	600	11/30/09		1,140.00			AA P
	Grasshopper							
	Undergroud Excavati PV	600	11/30/09		4,000.00			AA P
	Grasshopper							
	Repair water damage							
	Undergroud Excavati PV	42374744	11/24/09					AA P
	Grasshopper							
	Undergroud Excavati PV	30904516	11/20/09					AA P
	Grasshopper							
	Undergroud Excavati PV	42370554	11/19/09		4,160.00			AA P
	Grasshopper							
	Undergroud Excavati PV	42365993	11/13/09		900.00			AA P
	Grasshopper							
	Undergroud Excavati PV	6520	11/12/09		65.79			AA P
	Grasshopper							
	Undergroud Excavati PV	600	11/01/09			2,661.00		AA P
	Grasshopper							
	Undergroud Excavati PV	600	11/01/09			2,661.00		AA P
	Grasshopper							
	Undergroud Excavati PV	600	11/01/09			2,661.00		AA P
	Grasshopper							
	Undergroud Excavati PV	600	11/01/09			4,000.00		AA P
	Grasshopper							
	Period Totals				19,374.34			
						23,279.00		
	Reclass P-card - Oct	JE	30902287	10/31/09	65.79			AA P
	Orkin - v Golden							
	Acc for goods/serv n JE	600	10/31/09		2,661.00			AA P
	Kentucky Undergroud							

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G/L Account	Account Description	DO	Document	G/L	Co.	Debit	Amounts	Credit	Current	LT	P
120206.535000.14	Explanation	Type	Date	Date	00012				Balance		C
	Contr Svc-Other		600	10/31/09		2,661.00					AA P
	Acc for goods/serv n	JE	600	10/31/09		2,661.00					AA P
	Kentucky Undergroun	JE	600	10/31/09		4,000.00					AA P
	Acc for goods/serv n	JE	600	10/31/09		2,535.40					AA P
	Grasshopper		42355790	10/30/09		2,407.05					AA P
	Kentucky Undergroun	PV	42355261	10/28/09		1,320.00					AA P
	Christopher Excavati	PV	42345250	10/19/09		4,745.00					AA P
	Service contrac	PV	42338735	10/09/09		60.00					AA P
	Grasshopper Lawn Car	PV	6413	10/08/09							AA P
	SEW AUGER MACHINE &	CC	600	10/01/09		2,661.00					AA P
	VIRGINIA BIBB W GOLD	JE	600	10/01/09		4,661.00					AA P
	Acc Goods/Serv Rende	JE	600	10/01/09		2,407.05					AA P
	Acc Goods/Serv Rende	JE	600	10/01/09		3,710.00					AA P
	Accr for Inv Rec but	JE	160	10/01/09		11,131.39					AA P
	Accr for Inv Rec but	JE	160	10/01/09							AA P
	Accr for Inv Rec but	JE	160	10/01/09							AA P
	Period Totals					23,116.24		16,039.05			
	Acc Goods/Serv Rende	JE	600	09/30/09		2,661.00					AA P
	Acc Goods/Serv Rende	JE	600	09/30/09		4,600.00					AA P
	Accr for Inv Rec but	JE	160	09/30/09		2,407.05					AA P
	Accr for Inv Rec but	JE	160	09/30/09		3,710.00					AA P
	Accr for Inv Rec but	JE	30899228	09/30/09		11,131.39					AA P
	Grasshopper Lawn Car	PV	42325466	09/22/09							AA P
	Grasshopper Lawn Car	PV	6347	09/17/09		65.79					AA P
	Grasshopper Lawn Car	PV	42317427	09/11/09		4,600.00					AA P
	Grasshopper Lawn Car	PV	42317428	09/11/09		4,500.00					AA P
	Grasshopper Lawn Car	PV	42316045	09/09/09		2,387.70					AA P
	Grasshopper Lawn Car	PV	42316045	09/09/09		1,020.00					AA P
	Grasshopper Lawn Car	PV	42314719	09/08/09							AA P
	Grasshopper Lawn Car	PV	600	09/01/09		2,523.25					AA P
	Grasshopper Lawn Car	PV	600	09/01/09		2,524.25					AA P
	Grasshopper Lawn Car	PV	600	09/01/09		4,600.00					AA P
	Grasshopper Lawn Car	PV	600	09/01/09		1,020.00					AA P
	Grasshopper Lawn Car	PV	600	09/01/09		1,216.10					AA P
	Grasshopper Lawn Car	PV	160	09/01/09		11,883.60					AA P
	Period Totals					40,039.89		11,883.60			





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120206.535000.14	Contr Svc-Other	600	07/01/09	00012						
	Accrual for Goods/Se	JE			7,983.00				AA	P
	Kentucky Undergroun	JE							AA	P
	Accrual for Goods/Se	JE	600	07/01/09	3,690.00				AA	P
	Grasshopper	JE	600	07/01/09	962.50				AA	P
	Accrual for Goods/Se	JE	600	07/01/09	7,983.00				AA	P
	Christophher Excavat	JE	600	07/01/09	3,690.00				AA	P
	Accrual for Goods/Se	JE	600	07/01/09	962.50				AA	P
	Kentucky Undergroun	JE	600	07/01/09					AA	P
	Accrual for Goods/Se	JE	600	07/01/09			7,983.00-		AA	P
	Grasshopper	JE	600	07/01/09					AA	P
	Accrual for Goods/Se	JE	601	07/01/09			3,690.00-		AA	P
	Christophher Excavat	JE	601	07/01/09			962.50-		AA	P
	Accrual for Goods/Se	JE	601	07/01/09					AA	P
	Christophher Excavat	JE	601	07/01/09					AA	P
	Period Totals				39,355.46		37,906.50-			
	Accrual for Goods/Se	JE	600	06/30/09	7,983.00				AA	P
	Kentucky Undergroun	JE	600	06/30/09					AA	P
	Accrual for Goods/Se	JE	600	06/30/09	3,690.00				AA	P
	Grasshopper	JE	600	06/30/09	962.50				AA	P
	Accrual for Goods/Se	JE	600	06/30/09	7,983.00				AA	P
	Christophher Excavat	JE	600	06/30/09	3,690.00				AA	P
	Accrual for Goods/Se	JE	600	06/30/09					AA	P
	Kentucky Undergroun	JE	600	06/30/09					AA	P
	Accrual for Goods/Se	JE	600	06/30/09			7,983.00-		AA	P
	Grasshopper	JE	600	06/30/09					AA	P
	Accrual for Goods/Se	JE	600	06/30/09					AA	P
	Christophher Excavat	JE	600	06/30/09			3,690.00-		AA	P
	Accrual for Goods/Se	JE	600	06/30/09					AA	P
	Kentucky Undergroun	JE	600	06/30/09					AA	P
	Accrual for Goods/Se	JE	600	06/30/09			962.50-		AA	P
	Grasshopper	JE	600	06/30/09					AA	P
	Accrual for Goods/Se	JE	600	06/30/09					AA	P
	Christophher Excavat	JE	600	06/30/09					AA	P
	Accrual for Goods/Se	JE	600	06/30/09			7,983.00-		AA	P
	Kentucky Undergroun	JE	600	06/30/09					AA	P
	Accrual for Goods/Se	JE	600	06/30/09					AA	P
	Grasshopper	JE	600	06/30/09			3,690.00-		AA	P
	Accrual for Goods/Se	JE	600	06/30/09					AA	P
	Christophher Excavat	JE	600	06/30/09			962.50-		AA	P
	Accrual for Goods/Se	JE	601	06/30/09					AA	P
	Kentucky Undergroun	JE	601	06/30/09					AA	P
	Accrual for Goods/Se	JE	601	06/30/09					AA	P
	Grasshopper	JE	601	06/30/09					AA	P
	Accrual for Goods/Se	JE	601	06/30/09					AA	P
	Christophher Excavat	JE	601	06/30/09					AA	P
	Accrual for Goods/Se	JE	601	06/30/09					AA	P
	Kentucky Undergroun	PV	42258774	06/29/09			2,917.40		AA	P

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120206.535000.14	CONTR SVC-Other			00012							
	CUST 0370										
	COMMONWEALTH COMMUNI	CC	6070 06/25/09		100.00				AA	P	
	RANDY T MERRIMAN	PV	42252000 06/22/09		131.35				AA	P	
	TruGreen Chemlawn-PO	PV	42252044 06/22/09		168.00				AA	P	
	CUST 017839								AA	P	
	Perfection Services-	PV	42250843 06/18/09		4,115.00				AA	P	
	CUST LX950083								AA	P	
	Grasshopper Lawn Car	PV	42246607 06/12/09		1,920.00				AA	P	
	SERVICE VARIOUS								AA	P	
	CHRISTOPHER EXCAVATI	CC	6014 06/11/09		197.48				AA	P	
	JANITORIAL & GE	CC	6014 06/11/09		65.79				AA	P	
	WILLIAM S BUCKNER	CC	6014 06/11/09		2,981.12				AA	P	
	ORKIN, INC	PV	42241302 06/04/09						AA	P	
	VIRGINIA BIBB W GOLD	PV	42241302 06/04/09						AA	P	
	Kentucky Underground	PV	42241302 06/04/09						AA	P	
	APRIL 2009 SERV								AA	P	
	Accr for Inv Rec'd b	JE	160 06/01/09			2,981.12-			AA	P	
	Accr for Goods/Serv	JE	600 06/01/09			5,322.00-			AA	P	
	Accr for Goods/Serv	JE	600 06/01/09			1,920.00-			AA	P	
	Accr for Goods/Serv	JE	600 06/01/09			4,000.00-			AA	P	
	Accr for Goods/Serv	JE	600 06/01/09			168.00-			AA	P	
	Period Totals				50,502.64		39,494.12-				
	Accr for Inv Rec'd b	JE	160 05/31/09		2,981.12				AA	P	
	Accr for Goods/Serv	JE	600 05/31/09		5,322.00				AA	P	
	Accr for Goods/Serv	JE	600 05/31/09		1,920.00				AA	P	
	Accr for Goods/Serv	JE	600 05/31/09		4,000.00				AA	P	
	Perfection Services-	PV	4224873 05/18/09		168.00				AA	P	
	CUST# LX950083								AA	P	
	CHRISTOPHER EXCAVATI	PV	42224907 05/18/09		1,440.00				AA	P	
	KENTUCKY AMERICAN WA	PV	42224907 05/18/09		2,025.00				AA	P	
	CHRISTOPHER EXCAVATI	PV	42224907 05/18/09						AA	P	
	KENTUCKY AMERICAN WA	CC	5922 05/14/09		62.96				AA	P	
	ORKIN, INC	CC	5922 05/14/09						AA	P	
	VIRGINIA BIBB W GOLD	PV	42219037 05/08/09		2,880.00				AA	P	
	Grasshopper Lawn Car	PV	42219037 05/08/09						AA	P	
	VARIOUS SERVICE								AA	P	
	Accr for Goods/Serv	JE	600 05/01/09			2,661.00-			AA	P	
	Kentucky Underground	JE	600 05/01/09			2,025.00-			AA	P	
	Accr for Goods/Serv	JE	600 05/01/09			1,440.00-			AA	P	
	CHRISTOPHER EXC	JE	600 05/01/09			2,880.00-			AA	P	
	CHRISTOPHER EXC	JE	600 05/01/09						AA	P	
	Grasshopper	JE	600 05/01/09						AA	P	
	Period Totals				20,799.08		9,006.00-				
	ORKIN, INC	CC	5873 04/30/09		62.96				AA	P	
	VIRGINIA BIBB W GOLD	CC	5873 04/30/09						AA	P	
	Accr for Goods/Serv	JE	600 04/30/09		2,661.00				AA	P	

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120206.535000.14	Contr Svc-Other				00012							
	Kentucky Underground	JE	600	04/30/09		2,025.00				AA	P	
	Christopher Exc	JE	600	04/30/09		1,440.00				AA	P	
	Christopher Exc	JE	600	04/30/09		2,880.00				AA	P	
	Grasshopper Lawn Car	PV	42205547	04/27/09		885.00				AA	P	
	kyaw 3/27/3/28/3/290	PV	42199623	04/21/09		168.00				AA	P	
	Perfection Services	PV	42194207	04/16/09		2,886.95				AA	P	
	contract#0331	CC	5809	04/09/09		62.96				AA	P	
	Kentucky Underground	PV	42183204	04/01/09		2,547.84				AA	P	
	cust id#0370	JE	160	04/01/09			2,547.84			AA	P	
	Acc Inv Rec'd but no	JE	160	04/01/09			2,610.60			AA	P	
	Acc Inv Rec'd but no	JE	600	04/01/09			2,661.00			AA	P	
	Accrue For Good/Serv	JE	600	04/01/09				2,661.00		AA	P	
	Ky Underground qtrl	JE	600	04/01/09				2,661.00		AA	P	
	Accrue For Good/Serv	JE	600	04/01/09				2,661.00		AA	P	
	Ky Underground qtrl	JE	600	04/01/09				2,661.00		AA	P	
	Accrue For Good/Serv	JE	600	04/01/09				2,661.00		AA	P	
	Ky Underground qtrl	JE	600	04/01/09				2,661.00		AA	P	
	Period Totals					15,619.71		17,141.44				
	Acc Inv Rec'd but no	JE	160	03/31/09			2,547.84			AA	P	
	Acc Inv Rec'd but no	JE	160	03/31/09			2,610.60			AA	P	
	Accrue For Good/Serv	JE	600	03/31/09				2,661.00		AA	P	
	Ky Underground qtrl	JE	600	03/31/09				2,661.00		AA	P	
	Accrue For Good/Serv	JE	600	03/31/09				2,661.00		AA	P	
	Ky Underground qtrl	JE	600	03/31/09				2,661.00		AA	P	
	Accrue For Good/Serv	JE	600	03/31/09				2,661.00		AA	P	
	Ky Underground qtrl	JE	600	03/31/09				2,661.00		AA	P	
	Kentucky Underground	PV	42161843	03/10/09			2,724.92			AA	P	
	cust id#0370 jan.200	PV	42161422	03/09/09			168.00			AA	P	
	Perfection Services-									AA	P	
	kyaw contract#									AA	P	
	Acc for Inv Rec'd bu	JE	160	03/01/09				2,724.92		AA	P	
	Accrue for Goods/Ser	JE	600	03/01/09				2,661.00		AA	P	
	Ky Underground qtrl	JE	600	03/01/09				2,661.00		AA	P	
	Accrue for Goods/Ser	JE	600	03/01/09				2,661.00		AA	P	
	Ky Underground qtrl	JE	600	03/01/09				2,661.00		AA	P	
	Period Totals					20,034.36		8,046.92				
	Acc for Inv Rec'd bu	JE	160	02/28/09			2,724.92			AA	P	
	Accrue for Goods/Ser	JE	600	02/28/09				2,661.00		AA	P	
	Ky Underground qtrl	JE	600	02/28/09				2,661.00		AA	P	
	Accrue for Goods/Ser	JE	600	02/28/09				2,661.00		AA	P	
	Ky Underground qtrl	JE	600	02/28/09				2,661.00		AA	P	

G/L Account	Account Description	Do Document	G/L Date	Co.	Debit	Credit	Current Balance	LT	C
120206.535000.14	Contr Svc-Other			00012					
	Underground qtrl	CC	5672 02/27/09		62.96			AA	P
	ORLIN, INC	CC	5672 02/27/09		47.71			AA	P
	SERVICE FARMER D	CC	5672 02/27/09		287.92			AA	P
	THOROUGHBERD CHEVROL	CC	5672 02/27/09		168.00			AA	P
	JERRY COUCH	CC	5672 02/27/09		7,832.44			AA	P
	THE UPS STORE	PV	42141144 02/11/09					AA	P
	TERRY L MCFARLAND	PV	42136393 02/05/09					AA	P
	Perfection Services-	PV	42141144 02/11/09					AA	P
	cust#lx950083	PV	42136393 02/05/09					AA	P
	Kentucky Undergroun	PV	42136393 02/05/09					AA	P
	CUST_ID#0370	PV	42136393 02/05/09					AA	P
	PTP 5 Accrual 01.09	JE	120104 02/01/09			2,661.00-		AA	P
	PTP 5 Accrual 01.09	JE	120104 02/01/09			8,459.28-		AA	P
	Period Totals				16,445.95	11,120.28-			
	PTP 5 Accrual 01.09	JE	120104 01/31/09		2,661.00			AA	P
	PTP 5 Accrual 01.09	JE	120104 01/31/09		8,459.28			AA	P
	Volt Services Group	PV	42125586 01/22/09		368.35			AA	P
	cust#9420677	PV	42125586 01/22/09					AA	P
	Dixon Electric Inc-P	PV	42120876 01/15/09		565.08			AA	P
	ORDER#0498	PV	42120876 01/15/09					AA	P
	ORLIN, INC	CC	5537 01/15/09		62.96			AA	P
	ROBERT BRUMFIELD	CC	5537 01/15/09		168.00			AA	P
	Perfection Services-	PV	42119990 01/14/09					AA	P
	CUST LX950083	PV	42119990 01/14/09					AA	P
	Acc for Good/Serv Re	JE	121208 01/01/09			2,661.00-		AA	P
	Kentucky Undergroun	JE	121208 01/01/09			2,661.00-		AA	P
	Acc for Good/Serv Re	JE	121208 01/01/09			2,661.00-		AA	P
	Kentucky Undergroun	JE	121208 01/01/09			2,661.00-		AA	P
	Acc for Good/Serv Re	JE	121208 01/01/09			2,661.00-		AA	P
	Kentucky Undergroun	JE	121208 01/01/09			2,661.00-		AA	P
	Period Totals				12,284.67	7,983.00-			
	Acc for Good/Serv Re	JE	121208 12/31/08		2,661.00			AA	P
	Kentucky Undergroun	JE	121208 12/31/08					AA	P
	Acc for Good/Serv Re	JE	121208 12/31/08		2,661.00			AA	P
	Kentucky Undergroun	JE	121208 12/31/08					AA	P
	Acc for Good/Serv Re	JE	121208 12/31/08		2,661.00			AA	P
	Kentucky Undergroun	JE	121208 12/31/08					AA	P
	CHRISTOPHER EXCAVATI	PV	42109147 12/30/08		1,320.00			AA	P
	CONTRACT WORK 1	PV	42109147 12/30/08					AA	P
	Volt Services Group	PV	42109757 12/30/08		1,213.93			AA	P
	R HUTCHENS, G PE	PV	42109757 12/30/08					AA	P
	Volt Services Group	PV	42109763 12/30/08		590.75			AA	P
	B LOCKHART, C WI	PV	42109763 12/30/08					AA	P
	Perfection Services-	PV	42100657 12/18/08		168.00			AA	P
	CUST LX950083	PV	42100657 12/18/08					AA	P
	THE MAILROOM	CC	5472 12/18/08		26.53			AA	P
	TERRY L MCFARLAND	CC	5472 12/18/08					AA	P
	Grasshopper Lawn Car	PV	42094865 12/15/08		1,505.00			AA	P

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120206.535000.14	Contr Svc-Other			00012					
	KENTUCKY AMERIC								
	ORLIN INC	CC	5446 12/11/08		62.96				AA P
	ROBERT BRUMFIELD	CC	5423 12/04/08		125.92				AA P
	ORLIN INC	CC	5423 12/04/08		62.96				AA P
	ROBERT BRUMFIELD	CC	5423 12/04/08		256.00				AA P
	ORLIN INC	CC	5423 12/04/08						AA P
	ROBERT BRUMFIELD	CC	5423 12/04/08						AA P
	Charles W Buford	PV	42084334 12/02/08						AA P
	SERVICE CALL								
	KY unmapped pcard ac	JE	130 12/01/08				188.88		AA P
	Accrue for Good/ Ser	JE	121005 12/01/08				1,500.00		AA P
	Grasshopper	JE	121005 12/01/08						AA P
	Accrue for Good/ Ser	JE	121005 12/01/08				2,661.00		AA P
	Kentucky Undergroun	JE	121005 12/01/08						AA P
	Accrue for Good/ Ser	JE	121005 12/01/08				2,661.00		AA P
	Kentucky Undergroun	JE	121005 12/01/08						AA P
	Period Totals				13,315.05		7,010.88		
	Accrue for Good/ Ser	JE	121005 11/30/08		1,500.00				AA P
	Grasshopper	JE	121005 11/30/08		2,661.00				AA P
	Accrue for Good/ Ser	JE	121005 11/30/08		2,661.00				AA P
	Kentucky Undergroun	JE	121005 11/30/08						AA P
	Accrue for Good/ Ser	JE	121005 11/30/08				195.00		AA P
	Happy's General	PV	42082029 11/26/08						AA P
	14								
	KY unmapped pcard ac	JE	130 11/26/08				188.88		AA P
	Accrue for Good/ Ser	JE	42075263 11/19/08				190.00		AA P
	Happy's General	PV	42075263 11/19/08						AA P
	LAWN CARE VARIO	Cont	42075280 11/19/08		80.00				AA P
	Happy's General	Cont	42075445 11/19/08		95.00				AA P
	LAWN CARE VARIO	Cont	42075445 11/19/08						AA P
	Happy's General	Cont	42075447 11/19/08		190.00				AA P
	LAWN CARE VARIO	Cont	42075447 11/19/08						AA P
	Happy's General	Cont	42073311 11/17/08		168.00				AA P
	LAWN CARE VARIO	Cont	42073311 11/17/08						AA P
	Perfection Services-	PV	42073313 11/17/08		168.00				AA P
	Perfection Services-	PV	42073313 11/17/08						AA P
	CUST#LX950083								
	Perfection Services-	PV	42071260 11/14/08		2,170.00				AA P
	Perfection Services-	PV	42071260 11/14/08						AA P
	CUST#LEX4874C								
	Grasshopper Lawn Car	PV	42071260 11/14/08		8,459.28				AA P
	LAWN CARE VARIO	PV	42065325 11/07/08						AA P
	Kentucky Undergroun	PV	42065325 11/07/08						AA P
	CUST 0370								
	Rec'd KY PTP 5 Accru	JE	121013 11/01/08				1,155.00		AA P
	Happy's General	Con	121013 11/01/08				2,200.00		AA P
	Rec'd KY PTP 5 Accru	JE	121013 11/01/08						AA P
	Grasshopper	JE	121013 11/01/08				2,661.00		AA P
	Rec'd KY PTP 5 Accru	JE	121013 11/01/08						AA P
	Kentucky Undergroun	JE	160 11/01/08				8,459.28		AA P
	KY Workbasket Accrua	JE	160 11/01/08						AA P
	Period Totals				18,726.16		14,475.28		

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120206.535000.14				00012					
	CONTR SVCS-OTHER								
	GROTT LOCKSMITH CENT	CC	5310 10/31/08		121.85			AA	P
	REC'D KY PTP 5	Accru JE	121013 10/31/08		1,155.00			AA	P
	HAPPY'S General	Cont	121013 10/31/08		2,200.00			AA	P
	Grasshopper	Cont	121013 10/31/08		2,661.00			AA	P
	REC'D KY PTP 5	Accru JE	121013 10/31/08		8,459.28			AA	P
	Kentucky Undergroun	JE	160 10/31/08		115.00			AA	P
	KY Worksasker	JE						AA	P
	Charles W Buford & S	PV	42056177 10/23/08					AA	P
	RICHMOND RD S	Cont						AA	P
	HAPPY'S General	Cont	PV 42052378 10/24/08		96.20			AA	P
	VARIOUS SERVICE	Cont	PV 42052391 10/24/08		95.00			AA	P
	HAPPY'S General	Cont	PV 42052391 10/24/08		224.40			AA	P
	LAWN CARE	CC	5287 10/23/08					AA	P
	CHAPMAN PRINTING	CC	5287 10/23/08					AA	P
	KELLY S TOMSEND	CC	5287 10/23/08					AA	P
	Grasshopper Lawn	Car	PV 42048118 10/20/08		2,230.00			AA	P
	LAWN CARE	CC						AA	P
	HAPPY'S General	Cont	PV 42044689 10/15/08		282.88			AA	P
	LAWN CARE	CC						AA	P
	Lexington Tree Servi	PV	FV 42034482 10/02/08		1,081.50			AA	P
	GENERAL CLEANU	PV						AA	P
	KY PTP5 Accrual	09.0 JE	120911 10/01/08			2,230.00-		AA	P
	Grasshopper	CC						AA	P
	KY PTP5 Accrual	09.0 JE	120911 10/01/08			1,082.00-		AA	P
	Lexington Tree	CC						AA	P
	KY PTP5 Accrual	09.0 JE	120911 10/01/08			7,983.00-		AA	P
	Lexington Tree	CC						AA	P
	KY PTP5 Accrual	09.0 JE	120911 10/01/08			7,983.00-		AA	P
	Kentucky Undergroun	PV	42019816 09/17/08		168.00			AA	P
	PERFECTION SERVICES-	PV						AA	P
	CUST LX950083	PV	42019822 09/17/08		168.00			AA	P
	PERFECTION SERVICES-	PV						AA	P
	CUST LX950083	PV	42019828 09/17/08		168.00			AA	P
	PERFECTION SERVICES-	PV						AA	P
	CUST LX950083	PV	42019828 09/17/08		168.00			AA	P
	Grasshopper Lawn	Car	PV 42014878 09/11/08		2,180.00			AA	P
	4007	CC						AA	P
	ORKIN, INC	CC	5129 09/11/08		62.96			AA	P
	SERVICE FARMER D	CC	5129 09/11/08		64.45			AA	P
	WW GRAINGER	CC	5129 09/11/08		60.00			AA	P
	MARK A WALTERS	CC	5129 09/11/08		60.00			AA	P
	Creative Landscaping	PV	42012352 09/08/08		60.00			AA	P
	260	PV						AA	P
	Period Totals				18,722.11	11,295.00-			
	KY PTP5 Accrual	09.0 JE	120911 09/30/08		2,230.00			AA	P
	Grasshopper	CC						AA	P
	KY PTP5 Accrual	09.0 JE	120911 09/30/08		1,082.00			AA	P
	Lexington Tree	CC						AA	P
	KY PTP5 Accrual	09.0 JE	120911 09/30/08		7,983.00			AA	P
	Kentucky Undergroun	PV	42019816 09/17/08		168.00			AA	P
	PERFECTION SERVICES-	PV						AA	P
	CUST LX950083	PV	42019822 09/17/08		168.00			AA	P
	PERFECTION SERVICES-	PV						AA	P
	CUST LX950083	PV	42019828 09/17/08		168.00			AA	P
	PERFECTION SERVICES-	PV						AA	P
	CUST LX950083	PV	42019828 09/17/08		168.00			AA	P
	Grasshopper Lawn	Car	PV 42014878 09/11/08		2,180.00			AA	P
	4007	CC						AA	P
	ORKIN, INC	CC	5129 09/11/08		62.96			AA	P
	SERVICE FARMER D	CC	5129 09/11/08		64.45			AA	P
	WW GRAINGER	CC	5129 09/11/08		60.00			AA	P
	MARK A WALTERS	CC	5129 09/11/08		60.00			AA	P
	Creative Landscaping	PV	42012352 09/08/08		60.00			AA	P
	260	PV						AA	P

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120206.535000.14	Contr Svc-Other	PV	42009044	09/04/08	00012	116.00			AA P
	KY AM WATER						127.41		AA P
	KY P-Card Accl - 08/	JE	130	09/01/08			116.00		AA P
	KY Workbasket Accrua	JE	160	09/01/08			2,180.00		AA P
	KY PTP5 Accrual 08.0	JE	120804	09/01/08					AA P
	Grasshopper								
	KY PTP5 Accrual 08.0	JE	120804	09/01/08			5,322.00		AA P
	Kentucky Undergroun								
	Period Totals					14,282.41	7,745.41		
	KY Workbasket Accrua	JE	160	08/31/08		116.00			AA P
	KY PTP5 Accrual 08.0	JE	120804	08/31/08		2,180.00			AA P
	Grasshopper								
	KY PTP5 Accrual 08.0	JE	120804	08/31/08		5,322.00			AA P
	Kentucky Undergroun								
	Volt Management Corp	PV	42004569	08/29/08		1,127.12			AA P
	18985587								
	Creative Landscaping	PV	42004656	08/29/08		125.00			AA P
	258								
	KY P-Card Accl - 08/	JE	130	08/29/08		127.41			AA P
	ORKIN INC	CC	5038	08/14/08		62.96			AA P
	SERVICE FARMER D								
	Grasshopper Lawn Car	PV	41988972	08/14/08		2,290.00			AA P
	4001								
	Kentucky Undergroun	PV	41983053	08/06/08		7,786.65			AA P
	200602599								
	KY unmapped accrual	JE	130	08/01/08			62.96		AA P
	KY Workbasket Accrua	JE	160	08/01/08			7,786.65		AA P
	KY PTP5 Accrual 07.0	JE	120709	08/01/08			1,655.00		AA P
	Grasshopper								
	Period Totals					19,137.14	9,504.61		
	KY unmapped accrual	JE	130	07/31/08		62.96			AA P
	Creative Landscaping	PV	41979115	07/31/08		56.00			AA P
	254								
	Creative Landscaping	PV	41979115	07/31/08		288.00			AA P
	254								
	Creative Landscaping	PV	41979115	07/31/08		144.00			AA P
	254								
	Herrick Company Inc	PV	41979117	07/31/08		2,175.00			AA P
	498								
	Creative Landscaping	PV	41979142	07/31/08		182.00			AA P
	255								
	KY Workbasket Accrua	JE	160	07/31/08		7,786.65			AA P
	KY PTP5 Accrual 07.0	JE	120709	07/31/08		1,655.00			AA P
	Grasshopper								
	Grasshopper								
	4000								
	Creative Landscaping	PV	41966137	07/18/08		4,000.00			AA P
	251								
	Creative Landscaping	PV	41963123	07/16/08		230.00			AA P

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120206.535000.14	Contr Svc-Other	PV 41963125	07/16/08	00012	150.00				AA P
	Creative Landscaping	PV 41958516	07/10/08		112.00				AA P
	June	CC	4919 07/10/08		62.96				AA P
	ORKIN INC	PV 41953269	07/02/08		4,040.00				AA P
	SERVICE FARMER D						62.96		AA P
	Grasshopper Lawn Car	JE	130 07/01/08				3,000.00		AA P
	Services	JE	120605 07/01/08				2,500.00		AA P
	KY PTP 5 Accrual 06	JE	120605 07/01/08				220.00		AA P
	Grasshopper-Lawn Ca	JE	120605 07/01/08						AA P
	KY PTP 5 Accrual 06	JE	120605 07/01/08						AA P
	Herlick-Contract La	JE	120605 07/01/08						AA P
	KY PTP 5 Accrual 06	JE	120605 07/01/08						AA P
	Creative Landscapin				20,944.57		5,782.96		
	Period Totals								
	Creative Landscaping	PV 41950928	06/30/08		472.00				AA P
	SERVICE	PV 41950928	06/30/08		19.00				AA P
	Creative Landscaping	PV 41950928	06/30/08						AA P
	SERVICE	JE	130 06/30/08		62.96				AA P
	KY PTP 5 Accrual 06	JE	120605 06/30/08		3,000.00				AA P
	Grasshopper-Lawn Ca	JE	120605 06/30/08		2,500.00				AA P
	KY PTP 5 Accrual 06	JE	120605 06/30/08						AA P
	Herlick-Contract La	JE	120605 06/30/08						AA P
	KY PTP 5 Accrual 06	JE	120605 06/30/08						AA P
	Creative Landscapin	PV 41947167	06/26/08		168.00				AA P
	Perfection Services-	PV 41947271	06/26/08		131.35				AA P
	CUST# LX950083	PV 41944149	06/23/08		4,040.00				AA P
	TruGreen Chemlawn-PO	PV 41944149	06/23/08						AA P
	CUST# 017839	PV 41944182	06/23/08		168.00				AA P
	Bonded Chemicals Inc	PV 41944478	06/23/08		54.00				AA P
	SERVICE	PV 41944478	06/23/08		252.00				AA P
	Perfection Services-	PV 41935890	06/16/08				3,155.00		AA P
	CUST# LX950083	PV 41937980	06/16/08		3,155.00				AA P
	Creative Landscaping	PV 41935890	06/13/08						AA P
	SERVICE	PV 41935914	06/13/08		114.00				AA P
	Creative Landscaping	PV 41931529	06/09/08		576.00				AA P
	SERVICE	PV 41928155	06/03/08		54.00				AA P
	INV# 244								AA P
	Creative Landscaping	PV 41928155	06/03/08						AA P



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120206.535000.14	Contr Svc-Other			00012							
	Service										
	KY Workbasket Accrua	JE	160 06/01/08				2,879.55		AA	P	
	Rec'd but not Invoic	JE	120514 06/01/08				3,155.00		AA	P	
	Grasshopper										
	Rec'd but not Invoic	JE	120514 06/01/08				690.00		AA	P	
	Creative Landscapin										
	Rec'd but not Invoic	JE	120514 06/01/08				5,322.00		AA	P	
	Kentucky Undergrou										
	ORKIN, INC	CC	4762 05/30/08				62.96		AA	P	
	SERVICE FARMER D										
	Creative Landscaping	PV	41920094 05/27/08				580.00		AA	P	
	inv 241										
	Creative Landscaping	PV	41918442 05/22/08				216.00		AA	P	
	KAWC										
	Creative Landscaping	PV	41912923 05/15/08				1,581.00		AA	P	
	inv 239										
	Kentucky Underground	PV	41911570 05/13/08				6,991.92		AA	P	
	inv 200602344										
	Creative Landscaping	PV	41907850 05/08/08				252.00		AA	P	
	inv 238										
	Creative Landscaping	PV	41906291 05/07/08				456.00		AA	P	
	inv 237										
	TruGreen Chemlawn-PO	PV	41904749 05/05/08				131.35		AA	P	
	inv 285540										
	KY PTP 5 Accrual 04.	JE	120405 05/01/08					4,085.00	AA	P	
	Mowing Tanks										
	KY PTP 5 Accrual 04.	JE	120405 05/01/08					10,644.00	AA	P	
	BUD Locate Requests										
	KY Workbasket Accrua	JE	160 05/01/08					6,991.92	AA	P	
	Adjust PTP 5 Accr KY	JE	120410 05/01/08						AA	P	
	Period Totals				7,983.00						
					30,300.78			21,720.92			
	KY Workbasket Accrua	JE	160 04/30/08						AA	P	
	KY PTP 5 Accrual 04.	JE	120405 04/30/08					6,991.92	AA	P	
	Mowing Tanks										
	KY PTP 5 Accrual 04.	JE	120405 04/30/08					10,644.00	AA	P	
	BUD Locate Requests										
	Adjust PTP 5 Accr KY	JE	120410 04/30/08						AA	P	
	Creative Landscaping	PV	41898945 04/29/08					133.00	AA	P	
	inv 236										
	ORKIN, INC	CC	4643 04/24/08					62.96	AA	P	

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120206.535000.14	Concr Svc-Other				00012							
	SERVICE FARMER D											
	HG Wilson & Sons Con	PV	41893788	04/23/08		764.50				AA	P	
	inv 20080304 Sons	Con	41890890	04/21/08		81.20				AA	P	
	HG Wilson & Sons Con	PV	41887301	04/16/08		518.00				AA	P	
	Creative Landscaping	PV	41887341	04/16/08		168.00				AA	P	
	perfection services	PV	41877668	04/03/08		296.00				AA	P	
	assured maintenance	PV								AA	P	
	Creative Landscaping	PV	120306	04/01/08				7,983.00-		AA	P	
	Landscaping Ky	JE						15,966.00-				
	PTP 5 Accrual 03.08	JE										
	Period Totals					23,744.58						
	PTP 5 Accrual 03.08	JE	120306	03/31/08		7,983.00				AA	P	
	perfection Services-	PV	41862280	03/17/08		168.00				AA	P	
	inv lex4396C									AA	P	
	ORKIN INC	CC	4493	03/13/08		60.25				AA	P	
	SERVICE FARMER D									AA	P	
	Creative Landscaping	PV	41857388	03/11/08		204.00				AA	P	
	inv 229									AA	P	
	Creative Landscaping	PV	41851707	03/04/08		486.00				AA	P	
	inv 228									AA	P	
	Creative Landscaping	PV	41851707	03/04/08		38.00				AA	P	
	inv 228									AA	P	
	PTP 5 Accrual 02.08	JE	120211	03/01/08				2,661.00-		AA	P	
	BUD Locate Requests									AA	P	
	PTP 5 Accrual - Supp	JE	120212	03/01/08				2,342.00-		AA	P	
	Accrue Additional Pt	JE	120216	03/01/08				2,342.00-		AA	P	
	Period Totals					8,939.25						
	ORKIN INC	CC	4445	02/29/08		60.25				AA	P	
	SERVICE FARMER D									AA	P	
	PTP 5 Accrual 02.08	JE	120211	02/29/08						AA	P	
	BUD Locate Requests									AA	P	
	PTP 5 Accrual - Supp	JE	120212	02/29/08						AA	P	
	Accrue Additional Pt	JE	120216	02/29/08						AA	P	
	Grasshopper Lawn Car	PV	41845352	02/27/08		1,435.50				AA	P	
	inv 1007									AA	P	
	Creative Landscaping	PV	41840164	02/20/08		20.00				AA	P	
	inv 225									AA	P	
	Perfection Services-	PV	41833505	02/12/08		168.00				AA	P	
	inv lex4407C									AA	P	
	HG Wilson & Sons Con	PV	41828182	02/06/08		697.00				AA	P	
	inv 20080101									AA	P	
	Kentucky Underground	PV	41828190	02/06/08		7,025.62				AA	P	
	inv 200602105									AA	P	
	KY Workbasket Accrua	JE	160	02/01/08				7,025.62-		AA	P	
	Kentucky Undergroun	JE	160	02/01/08				697.00-		AA	P	
	KY Workbasket Accrua	JE	160	02/01/08						AA	P	



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120206.535000.14	CONTR Svc-Other	CC	4070 11/21/07	00012		60.25			AA	P
	ORLIN INC	CC				40.00			AA	P
	SERVICE FARMER D	PV	41756172 11/19/07			152.00			AA	P
	Creative Landscaping	PV	41751335 11/12/07			131.35			AA	P
	Creative Landscaping	PV	41749187 11/09/07			178.41			AA	P
	inv 206					168.00			AA	P
	Trugreen Chenlawn-PO	PV	41749377 11/09/07			125.00			AA	P
	Merocajl - REMIT	PV	41749380 11/09/07			1,996.50			AA	P
	55557381					2,524.50			AA	P
	Perfection Services-	PV	41749380 11/09/07			232.00			AA	P
	inv lex4288								AA	P
	COMMONWEALTH COMMUNI	CC	4021 11/08/07						AA	P
	GABRIEL T FLANNERY								AA	P
	Grasshopper Lawn Car	PV	41745833 11/05/07			1,996.50			AA	P
	inv 909					2,524.50			AA	P
	Grasshopper Lawn Car	PV	41745835 11/05/07						AA	P
	inv 910								AA	P
	HG Wilson & Sons Con	PV	41742109 11/01/07						AA	P
	inv 20071026								AA	P
	Accrue Inv Rec'd Not	JE	121009 11/01/07				2,524.00-		AA	P
	Grasshopper								AA	P
	HG Wilson & Sons Con	PV	41742102 11/01/07			1,537.30			AA	P
	inv 20071025								AA	P
	Period Totals					11,013.26	2,524.00-			
	THE KING'S HELPER	CC	3997 10/31/07			90.06			AA	P
	JONATHAN T VAUGHN								AA	P
	ORLIN INC	CC	3997 10/31/07			60.25			AA	P
	SERVICE FARMER D	CC	3997 10/31/07			681.50			AA	P
	BIG AUGER MACHINE &	CC	3997 10/31/07			2,524.00			AA	P
	JAROLD T JACKSON								AA	P
	Accrue Inv Rec'd Not	JE	121009 10/31/07						AA	P
	Grasshopper					586.00			AA	P
	Creative Landscaping	PV	41738947 10/30/07						AA	P
	inv 204					8,025.26			AA	P
	Kentucky Underground	PV	41738126 10/29/07						AA	P
	inv 200601675								AA	P
	SABRIX NO TAX CHARGE	ST	30817772 10/27/07			35.83			AA	P
	41736323								AA	P
	Perfection Services-	PV	41736120 10/26/07			168.00			AA	P
	inv lex4247C								AA	P
	Kentucky Underground	PV	41736319 10/26/07			8,095.37			AA	P
	inv 200601214								AA	P
	USA Blue Book	PV	41736323 10/26/07			597.12			AA	P
	inv 461815								AA	P
	BIG AUGER MACHINE &	CC	3970 10/26/07			40.00			AA	P
	JAMES YOUNG SR								AA	P
	SABRIX NO TAX CHARGE	ST	30817114 10/18/07			49.50			AA	P
	41722099								AA	P
	BIG AUGER MACHINE &	CC	3947 10/18/07			492.11			AA	P

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120206.535000.14	Contr Svc-Other			00012							
	RANDY T MERRIMAN	CC	3947 10/18/07		128.49				AA	P	
	AUTOMATIC RAIN	CC	3947 10/18/07						AA	P	
	JONATHAN T VAUGHN	PV	41722099 10/11/07		825.00				AA	P	
	Rio Grande Fence -Re	PV	41722099 10/11/07						AA	P	
	inv 04496								AA	P	
	ORKIN INC	CC	3899 10/04/07		74.60				AA	P	
	SERVICE FARMER D						164.66		AA	P	
	KY UNMAPPED PCARD AC	JE	130 10/01/07				8,095.37		AA	P	
	Workbasket Accrual 0	JE	160 10/01/07						AA	P	
	Period Totals				22,473.09		8,260.03				
	Workbasket Accrual 0	JE	160 09/30/07		8,095.37				AA	P	
	SUPERIOR HOSE & FITT	CC	3868 09/28/07		10.02				AA	P	
	DAVID POINDEXTER	CC	3868 09/28/07						AA	P	
	EQUIPMENT SALES	RE	3868 09/28/07		223.42				AA	P	
	RANDY T MERRIMAN	CC	3868 09/28/07		236.35				AA	P	
	POWERS TRANSMISSIONS	CC	3868 09/28/07						AA	P	
	ROBERT D BARRETT				164.66				AA	P	
	KY UNMAPPED PCARD AC	JE	130 09/28/07		168.00				AA	P	
	Perfection Services-	PV	41707909 09/26/07						AA	P	
	inv lex4213c								AA	P	
	Grasshopper Lawn Car	PV	41698850 09/17/07		1,991.00				AA	P	
	inv 707b								AA	P	
	Lexington Tree Servi	PV	41697226 09/14/07		1,275.00				AA	P	
	kyaw 5032				196.74				AA	P	
	Benchmark Landscape	PV	41693931 09/11/07						AA	P	
	KYAW								AA	P	
	KY Workbasket Accrual	JE	160 09/01/07				8,095.37		AA	P	
	Kentucky Undergroun								AA	P	
	Period Totals				12,360.56		8,095.37				
	KY Workbasket Accrual	JE	160 08/31/07		8,095.37				AA	P	
	Kentucky Undergroun								AA	P	
	Creative Landscaping	PV	41667697 08/14/07		36.00				AA	P	
	188								AA	P	
	Perfection Services-	PV	41667814 08/14/07		168.00				AA	P	
	LEX4133C								AA	P	
	Perfection Services-	PV	41667843 08/14/07		168.00				AA	P	
	LEX4176C								AA	P	
	Creative Landscaping	PV	41662318 08/07/07		392.00				AA	P	
	186								AA	P	
	accrue for misc. inv	JE	120322 08/01/07				428.00		AA	P	
	contract labor								AA	P	
	accrue for misc. inv	JE	120322 08/01/07				3,000.00		AA	P	
	bud								AA	P	
	KY Workbasket Accrual	JE	160 08/01/07				8,095.37		AA	P	
	Kentucky Undergroun								AA	P	
	Period Totals				8,859.37		11,523.37				

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120206.535000.14	Contr Svc-Other	PV	41654295	07/31/07	00012						
	Grasshopper Lawn Car					1,380.50					AA P
	Mowing										AA P
	TruGreen Chemlawn-PO	PV	41654315	07/31/07		131.38					AA P
	cust# 017839										AA P
	accrue for misc. inv	JE	120322	07/31/07		428.00					AA P
	contract labor										AA P
	accrue for misc. inv	JE	120322	07/31/07		3,000.00					AA P
	bud										AA P
	KY Workbasket Accrua	JE	160	07/31/07		8,095.37					AA P
	Kentucky Undergroun										AA P
	200601419	PV	41652467	07/27/07		8,789.40					AA P
	Creative Landscaping	PV	41649339	07/24/07		95.00					AA P
	Landscaping										AA P
	Creative Landscaping	PV	41649339	07/24/07		336.00					AA P
	Landscaping										AA P
	TruGreen Chemlawn-PO	PV	41646701	07/23/07		131.35					AA P
	07839										AA P
	Period Totals					22,387.00					
	Perfection Services-	PV	41628683	06/29/07		168.00					AA P
	lx950083										AA P
	Grasshopper Lawn Car	PV	41629591	06/29/07		4,196.50					AA P
	kawc										AA P
	DIXON ELECTRIC	CC	3457	06/07/07		210.00					AA P
	MARION WAYNE MATTING										AA P
	LYNN IMAGING FRONT C	CC	3457	06/07/07		95.51					AA P
	ERIN G HOUSTON										AA P
	Period Totals					4,670.01					
	Grasshopper Lawn Car	PV	41600878	05/31/07		2,870.00					AA P
	051007										AA P
	Perfection Services-	PV	41601008	05/31/07		168.00					AA P
	a0339g										AA P
	BIG AUGER MACHINE &	CC	3344	05/10/07		75.00					AA P
	BRETT COLLINS										AA P
	Creative Landscaping	PV	41581001	05/07/07		56.00					AA P
	KYAW										AA P
	Period Totals					3,169.00					
	Grasshopper Lawn Car	PV	41576685	04/30/07		1,205.00					AA P
	mow services										AA P
	Creative Landscaping	PV	41568406	04/20/07		552.00					AA P
	166										AA P
	Perfection Services-	PV	41562101	04/13/07		168.00					AA P
	lx950083										AA P
	Perfection Services-	PV	41556188	04/04/07		168.00					AA P
	KYAWC A0339G										AA P
	Period Totals					2,093.00					

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120206.535000.14	Contr SVC-Other	PV	41545417	03/23/07	00012	56.00			AA	P
	KYAW									
	Perfection Services-	PV	41546076	03/23/07		168.00			AA	P
	LX950083									
	Perfection Services-	PV	41546082	03/23/07		1,473.89			AA	P
	LX950083									
	Creative Landscaping	PV	41542591	03/19/07		20.00			AA	P
	KYAWC									
	Creative Landscaping	PV	41539133	03/14/07		56.00			AA	P
	KYAWC									
	Period Totals					1,773.89				
	Perfection Services-	PV	41512304	02/07/07		168.00			AA	P
	LX950083									
	Period Totals					168.00				
	Perfection Services-	PV	41507526	01/31/07		168.00			AA	P
	LX950083									
	SABRIX NO TAX CHARGE	ST	30787497	01/27/07		18.24			AA	P
	41260769									
	SABRIX NO TAX CHARGE	ST	30787533	01/27/07		145.20			AA	P
	41270190									
	SABRIX NO TAX CHARGE	ST	30787816	01/27/07		20.70			AA	P
	41342143									
	SABRIX NO TAX CHARGE	ST	30787816	01/27/07			20.70		AA	P
	41342143									
	SABRIX NO TAX CHARGE	ST	30788044	01/27/07		70.38			AA	P
	41396273									
	SABRIX NO TAX CHARGE	ST	30786730	01/26/07		7.43			AA	P
	41059887									
	Happy's General Cont	PV	41491472	01/10/07		450.00			AA	P
	KYAWC									
	TO record Sabrix Est	JE	30760584	01/01/07			241.25		AA	P
	Period Totals					879.95	261.95			
	Account Totals					623,871.50	378,781.61	245,089.89		
123006.535000.14	Contr SVC-Other	PV	120405	05/01/08	00012		2,125.00		AA	P
	KY PTP 5 Accrual '04.	JE								
	Mowing Northern									
	Period Totals						2,125.00			
	KY PTP 5 Accrual '04.	JE	120405	04/30/08		2,125.00			AA	P
	Mowing Northern									
	Period Totals					2,125.00				

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123006.535000.14	Riddles Landscaping	FV 41763056	11/28/07	00012	2,070.00				AA P
	Contr Svc-Other								
	KYAW								
	SAERIX NO TAX CHARGE	ST 30813501	09/07/07		72.00				AA P
	41683451								
	Period Totals				2,142.00				
	C B Construction Co-Inv	FV 41738100	10/29/07		3,360.00				AA P
	Period Totals				3,360.00				
	Riddles Landscaping	FV 41693813	09/11/07		2,600.00				AA P
	KYAW								
	SAERIX NO TAX CHARGE	ST 30813501	09/07/07		72.00				AA P
	41683451								
	Period Totals				2,672.00				
	C B Construction Co-Inv	FV 41683451	08/31/07		1,200.00				AA P
	Period Totals				1,200.00				
	Account Totals				11,427.00		2,125.00	9,302.00	
123206.535000.14	Contr Svc-Other			00012					
	Acc for Goods/Service	JE 600	03/31/10		1,053.00				AA P
	Rodney Cobb								
	Period Totals				1,053.00				
	Cobb, Rodney	FV 42386450	12/09/09		656.35				AA P
	VARIOUS SERVICE	FV 42386452	12/09/09		469.00				AA P
	Cobb, Rodney								
	LAWN CARE VARIO								
	Period Totals				1,125.35				
	Cobb, Rodney	FV 42378669	11/30/09		56.00				AA P
	VARIOUS SERVICE	FV 42370541	11/19/09		519.00				AA P
	Cobb, Rodney								
	LAWN CARE VARIO								
	Cobb, Rodney	FV 42360778	11/06/09		469.00				AA P
	MOWING SEPT 09								
	Cobb, Rodney	FV 42360779	11/06/09		1,076.00				AA P
	96								
	Accrue for Inv Rec'd	JE 160	11/01/09			1,076.00			AA P
	Acc for goods/service	JE 600	11/01/09			575.00			AA P
	Rodney Cobb								
	Period Totals				2,120.00			1,651.00	



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123206.535000.14	Accrue for Inv Rec'd	JE	160 10/31/09	00012	1,076.00				AA P
	Acc for goods/serv n	JE	600 10/31/09		575.00				AA P
	Rodney Cobb								
	Cobb, Rodney	PV	42338687 10/09/09		419.00				AA P
	KENTUCKY AMERICAN WA								
	ACC Goods/Serv Rende	JE	600 10/01/09			419.00-			AA P
	Period Totals				2,070.00		419.00-		
	Acc Goods/Serv Rende	JE	600 09/30/09		419.00				AA P
	Cobb, Rodney	PV	42326721 09/23/09		1,045.74				AA P
	VARIOUS SERVICE								
	Cobb, Rodney	PV	42326724 09/23/09		419.00				AA P
	MOWING SERVICES								
	Cobb, Rodney	PV	42318130 09/14/09		419.00				AA P
	MOWING SERVICES								
	Cobb, Rodney	PV	42318146 09/14/09		419.00				AA P
	MOWING SERVICES								
	Acc for Goods/Serv n	JE	600 09/01/09			838.00-			AA P
	Rodney Cobb								
	Period Totals				2,721.74		838.00-		
	Acc for Goods/Serv n	JE	600 08/31/09		838.00				AA P
	Rodney Cobb								
	Cobb, Rodney	PV	42294718 08/14/09		419.00				AA P
	VARIOUS SERVICE								
	Cobb, Rodney	PV	42291841 08/12/09		419.00				AA P
	mowing sites								
	Accrue Goods/Serv Re	JE	600 08/01/09			1,355.00-			AA P
	Rodney Cobb								
	Period Totals				1,676.00		1,355.00-		
	Accrue Goods/Serv Re	JE	600 07/31/09		1,355.00				AA P
	Rodney Cobb								
	Cobb, Rodney	PV	42275904 07/21/09		419.00				AA P
	MOWING SITES								
	Cobb, Rodney	PV	42275929 07/21/09		867.08				AA P
	Locations/duties								
	Cobb, Rodney	PV	42262961 07/02/09		135.87				AA P
	VARIOUS SERVICE								
	Cobb, Rodney	PV	42262962 07/02/09		419.00				AA P
	LAWN SERV VAR L								
	Cobb, Rodney	PV	42262397 07/01/09		469.00				AA P
	LAWN SERVICES V								
	Cobb, Rodney	PV	42262401 07/01/09		1,149.96				AA P
	SUPPLIES VAR LO								
	Acc for Inv Rec'd no	JE	160 07/01/09			1,829.22-			AA P
	Accrual for Goods/Se	JE	600 07/01/09			1,755.00-			AA P
	Rodney Cobb								
	Accrual for Goods/Se	JE	600 07/01/09			1,755.00-			AA P



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123206.535000.14	Contr Svc-Other			00012							
	Cobb, Rodney	PV 42189060	04/09/09		737.77				AA	P	
	Cobb, Rodney	PV 42189062	04/09/09		648.81				AA	P	
	Accrue For Good/Serv	JE	600 04/01/09			2,476.39			AA	P	
	Period Totals				7,162.28		2,476.39				
	Accrue For Good/Serv	JE	600 03/31/09		2,476.39				AA	P	
	Cobb, Rodney	PV 42174762	03/27/09		827.30				AA	P	
	Period Totals				3,303.69						
	Cobb, Rodney	PV 42120005	01/14/09		1,432.76				AA	P	
	VARIOUS SERVICE	JE	160 01/01/09			1,091.41			AA	P	
	Acc for Inv Rec but						1,091.41		AA	P	
	Period Totals				1,432.76		1,091.41				
	Acc for Inv Rec but	JE	160 12/31/08		1,091.41				AA	P	
	Cobb, Rodney	PV 42090650	12/09/08		555.95				AA	P	
	VARIOUS SERVICE	JE				594.54			AA	P	
	Cobb, Rodney	PV 42086041	12/04/08		594.54				AA	P	
	CONCRETE WORK	JE							AA	P	
	Period Totals				2,241.90						
	Cobb, Rodney	PV 42068402	11/11/08		419.00				AA	P	
	LAWN CARE VARIO	PV 42068430	11/11/08		419.00				AA	P	
	Cobb, Rodney	JE	121013 11/01/08			1,123.00			AA	P	
	Rec'd KY PTP 5 Accru	JE	121013 11/01/08			3,000.00			AA	P	
	Rec'd KY PTP 5 Accru	JE	121013 11/01/08				1,123.00		AA	P	
	Service Specialties	PV 42051717	10/23/08		320.00				AA	P	
	Glenns Repair	PV 42038962	10/08/08		1,636.00				AA	P	
	materials	JE	120911 10/01/08				2,500.00		AA	P	
	Cobb, Rodney	JE							AA	P	
	SERVICES VARIO	JE							AA	P	
	KY PTP5 Accrual	JE							AA	P	
	Period Totals				838.00		4,123.00				
	Rec'd KY PTP 5 Accru	JE	121013 10/31/08		1,123.00				AA	P	
	Rodney Cobb	JE				3,000.00			AA	P	
	Rec'd KY PTP 5 Accru	JE	121013 10/31/08		3,000.00				AA	P	
	Service Specialties	PV 42051717	10/23/08		320.00				AA	P	
	Glenns Repair	PV 42038962	10/08/08		1,636.00				AA	P	
	materials	JE	120911 10/01/08				2,500.00		AA	P	
	Cobb, Rodney	JE							AA	P	
	SERVICES VARIO	JE							AA	P	
	KY PTP5 Accrual	JE							AA	P	
	Period Totals				838.00		4,123.00				
	Rec'd KY PTP 5 Accru	JE	121013 10/31/08		1,123.00				AA	P	
	Rodney Cobb	JE				3,000.00			AA	P	
	Rec'd KY PTP 5 Accru	JE	121013 10/31/08		3,000.00				AA	P	
	Service Specialties	PV 42051717	10/23/08		320.00				AA	P	
	Glenns Repair	PV 42038962	10/08/08		1,636.00				AA	P	
	materials	JE	120911 10/01/08				2,500.00		AA	P	
	Cobb, Rodney	JE							AA	P	
	SERVICES VARIO	JE							AA	P	
	KY PTP5 Accrual	JE							AA	P	
	Period Totals				838.00		4,123.00				
	Rec'd KY PTP 5 Accru	JE	121013 10/31/08		1,123.00				AA	P	
	Rodney Cobb	JE				3,000.00			AA	P	
	Rec'd KY PTP 5 Accru	JE	121013 10/31/08		3,000.00				AA	P	
	Service Specialties	PV 42051717	10/23/08		320.00				AA	P	
	Glenns Repair	PV 42038962	10/08/08		1,636.00				AA	P	
	materials	JE	120911 10/01/08				2,500.00		AA	P	
	Cobb, Rodney	JE							AA	P	
	SERVICES VARIO	JE							AA	P	
	KY PTP5 Accrual	JE							AA	P	
	Period Totals				838.00		4,123.00				

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123206.535000.14	Contra Svc-Other			00012					
	Period Totals				6,079.00		2,500.00		
	KV PTP5 Accrual 09.0 JE	120911	09/30/08						AA P
	Rodney Cobb				2,500.00				AA P
	Cobb Rodney								AA P
	VARIOUS LOCATI	PV 42028320	09/26/08		1,676.00				AA P
	Cobb, Rodney								AA P
	LAWN, CARE VARIO	PV 42028327	09/26/08		923.04				AA P
	Cobb, Rodney								AA P
	LAWN, CARE VARIO	PV 42028336	09/26/08		1,204.00				AA P
	Cobb, Rodney								AA P
	KV PTP5 Accrual 08.0 JE	120804	09/01/08				1,000.00		AA P
	Rodney Cobb								
	Period Totals				6,303.04		1,000.00		
	KV PTP5 Accrual 08.0 JE	120804	08/31/08		1,000.00				AA P
	Rodney Cobb								AA P
	Cobb Rodney				2,095.00				AA P
	Mowing	PV 41992354	08/18/08		1,348.43				AA P
	Cobb, Rodney								AA P
	16	PV 41988974	08/14/08		75.00				AA P
	Petzinger Welding								AA P
	072508	PV 41983677	08/07/08						AA P
	Period Totals				4,518.43				
	Cobb, Rodney				1,676.00				AA P
	11	PV 41970832	07/24/08		161.00				AA P
	Cobb, Rodney								AA P
	12	PV 41970859	07/24/08						AA P
	Period Totals				1,837.00				
	TIF PETALS ON THE SQ	CC	4839	06/19/08	177.99				AA P
	CAROL F TUDOR								AA P
	Cobb Rodney	PV 41932417	06/09/08		1,676.00				AA P
	INV #5								AA P
	Cobb #6 Rodney	PV 41932421	06/09/08		504.00				AA P
	INV#6								AA P
	Rec'd but not Invoic	JE	120514	06/01/08			2,180.00		AA P
	Cobb's Landscaping								AA P
	Period Totals				2,357.99		2,180.00		
	Rec'd but not Invoic	JE	120514	05/31/08	2,180.00				AA P
	Cobb's Landscaping								AA P
	Cobb, Rodney	PV 41907848	05/08/08		1,676.00				AA P
	inv 1								AA P
	Period Totals				3,856.00				

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123206.535000.14	Contr Svc-Other			00012	72,889.92		34,294.80	38,595.12			
	Account Totals										
120201.535000.15	Leak Eliminator LLC PV 42352299 10/28/09			00012	3,710.00						AA P
	Job 0973										
	Period Totals				3,710.00						
	Account Totals							3,710.00			
123201.535000.15	CON-WAY TRANSPORTATI RI 10132858 09/09/09			00012			122.04				AA P
	REFUND BY VESPA						122.04				
	Period Totals										
	ADS Environmental Se PV 41828346 02/06/08				1,177.36						AA P
	inv 30331311207										
	KY Workbasket Accrua JE 160 02/01/08						1,177.36				AA P
	ADS Environmental S										
	Period Totals				1,177.36		1,177.36				
	KY Workbasket Accrua JE 160 01/31/08				1,177.36						AA P
	ADS Environmental S										
	Period Totals				1,177.36						
	Service Specialties PV 41756208 11/19/07				1,156.77						AA P
	inv 5425										
	Period Totals				1,156.77						
	ADS Environmental Se PV 41708403 09/27/07				1,038.65						AA P
	inv 30264.31.0707										
	Period Totals				1,038.65						
	SABRIX NO TAX CHARGE ST 30808823 07/04/07				497.35						AA P
	41631770										
	City of Owenton City PS 41631770 07/02/07				8,289.21						AA P
	Atlene's May Pay										
	Period Totals				8,786.56						
	SABRIX NO TAX CHARGE ST 30806299 06/01/07				261.72						AA P
	41598268										
	Period Totals				261.72						



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123201.535000.15	Contr Svc-Other	PS	41486211	01/03/07	00012				AA P
	Serv Se Specialtie	PS	41486211	01/03/07		466.75			AA P
	Pump Sta. Water Pl	JE	30760584	01/01/07		7.80			AA P
	To Record Sabrix Est	JE	30760584	01/01/07		7.80			AA P
	Period Totals				6,561.71				
	Account Totals				39,794.52		1,568.92	38,225.60	
120206.535000.15	Contr Svc-Other	ST	30919680	03/31/10	00012				AA P
	SABRIX NO TAX CHARGE	ST	30919680	03/31/10		16.50			AA P
	SABRIX NO TAX CHARGE	ST	30919680	03/31/10		13.50			AA P
	GROTT ROCKSMITH CENT	CC	6819	03/31/10		745.34			AA P
	TAYLOR WALKER	CC	6819	03/31/10		125.00			AA P
	COMMONWEALTH COMMUNI	CC	6819	03/31/10		201.40			AA P
	WILLIAM S BUCKNER	AC	130	03/31/10		501.30			AA P
	WV UNMAPPED FERRIS	AC	120	03/31/10		275.00			AA P
	Accor for Inv Rec'd	JE	42467665	03/30/10		225.00			AA P
	Comm Health Communi	PV	42467668	03/30/10		60.06			AA P
	Comm Health Communi	PV	42463482	03/24/10		490.37			AA P
	Garda CL Central Inc	PV	42460362	03/19/10		502.12			AA P
	CLIENT 088679	PV	42456870	03/15/10		3,129.00			AA P
	ELECTRICAL WORK	PV	42456937	03/15/10		12.64			AA P
	Garda CL Central Inc	PV	42453846	03/10/10		245.02			AA P
	CLIENT 088679	PV	42453846	03/10/10		14.95			AA P
	Ken Tyson Plumbing	PV	42449158	03/02/10		175.00			AA P
	SABRIX VENDOR TAX CO	ST	30918007	03/11/10					AA P
	42453846	ST	30918007	03/11/10					AA P
	ORDER # 32718	P	42453846	03/10/10					AA P
	Images Inc - P	PV	42453846	03/10/10					AA P
	Intel wire	TC	30917110	03/04/10		14.95			AA P
	010174MAR10	TC	30916796	03/03/10		14.95			AA P
	Intel wire	TC	30916796	03/03/10					AA P
	010174FEB10	PV	42449158	03/02/10					AA P
	Commonwealth Communi	PV	42449158	03/02/10					AA P
	CLIENT 634	JE	148	03/01/10					AA P
	February 2010 Calen	JE	148	03/01/10					AA P
	February 2010 Calen	JE	148	02/28/10					AA P
	February 2010 Calen	JE	148	02/28/10					AA P
	Intel wire	TC	30915627	02/23/10					AA P
	010174JUN10	TC	30915627	02/23/10					AA P
	Garda CL Central Inc	PV	42433530	02/15/10					AA P
	Period Totals				11,746.15		13.95		
	Account Totals				11,746.15		13.95		

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120206.535000.15	CLIENT 088679			00012							
	CONTR Svc-Other										
	Kings Helper Inc-REM	PV	42430688	02/05/10	96.50						AA P
	ACCT 2683600										AA P
	January Calence Acrr	JE	148 02/01/10			15.45-					
	Jan 2010 Telecom AC										
	Period Totals				627.52		15.45-				
	January Calence Acrr	JE	148 01/31/10		15.45						AA P
	Jan 2010 Telecom AC										
	Garda CL Central Inc	PV	42416073	01/18/10	497.55						AA P
	CLIENT 088679										AA P
	Garda CL Central Inc	PV	42416091	01/18/10	59.51						AA P
	CLIENT 088679										AA P
	ITRON-PO/REMIT	PV	42414994	01/15/10	1,760.30						AA P
	CUST 1910										
	Period Totals				2,332.81						
	Garda CL Central Inc	PV	42405134	12/31/09	497.55						AA P
	CLIENT 088679										AA P
	Kings Helper Inc-REM	PV	42405401	12/31/09	230.67						AA P
	113 & 114 Robin Rd										AA P
	Kings Helper Inc-REM	PV	42405448	12/31/09	76.00						AA P
	ACCT# 2683600										AA P
	Saf Li CO Inc - PO/	PV	42405451	12/31/09	26.29						AA P
	CUST# KEN2386										AA P
	Kings Helper Inc-REM	PV	42405489	12/31/09	134.20						AA P
	ACCT# 2683600										AA P
	Neptune Technology -	PV	42397358	12/23/09	1,033.52						AA P
	cust 03462700										AA P
	Intelliwire				14.95						AA P
	010174DEC09										
	Period Totals				2,013.18						
	Garda CL Central Inc	PV	42378791	11/30/09	497.55						AA P
	CLIENT 088679										AA P
	Leak Eliminators LLC	PV	42378897	11/30/09	880.00						AA P
	JOB # 0386										AA P
	Leak Eliminators LLC	PV	42378919	11/30/09	880.00						AA P
	JOB # 0389										AA P
	POP A LOCK OF LEXING	CC	6520 11/12/09		45.00						AA P
	JOSHUA D RILEY										AA P
	Intelliwire				14.95						AA P
	010174NOV09										AA P
	KEN TYSON PLUMBING	CC	6497 11/05/09		126.00						AA P
	WILLIAM S BUCKNER										AA P
	Period Totals				2,443.50						
	Hall, Erik	PV	42355961	10/30/09	305.50						AA P



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120206.535000.15	FENCE INSTALL			00012							
	Iron-PO/REMIT	PV 42356035	10/30/09		1,692.58						AA P
	cust 9420677	PV 42352051	10/28/09		759.80						AA P
	King's Helper Inc-REM	PV 42352290	10/28/09		158.00						AA P
	work done 8/10/09	PV 42352302	10/28/09		999.56						AA P
	Scott Gross CO Inc	PV 42352302	10/28/09		497.55						AA P
	inv 214645	PV 42345290	10/19/09		660.09						AA P
	Garda Cl Central Inc	PV 42345293	10/19/09		497.55						AA P
	client 088679	PV 42345297	10/19/09		533.90						AA P
	veBridg 0137 box 181	CC 6413	10/08/09		14.95						AA P
	Garda Cl Central Inc	TC 30899395	10/06/09								AA P
	client 088679	JE 130	10/01/09		100.09		100.09				AA P
	Intel wire	JE 130	10/01/09								AA P
	0101740CT09	JE 130	10/01/09								AA P
	KY UNMAPPED PCARD AC	JE 130	10/01/09								AA P
	KY UNMAPPED PCARD AC	JE 130	10/01/09								AA P
	KY UNMAPPED PCARD AC	JE 130	10/01/09								AA P
	Period Totals				6,219.57						
	KY UNMAPPED PCARD AC	JE 130	09/30/09		533.90						AA P
	FRED PRYOR SEMINARS	CC 6369	09/24/09		79.00						AA P
	JONATHAN T VAUGHN	CC 6369	09/24/09		105.00						AA P
	CITY ELECTRIC MOTOR	CC 6369	09/24/09		444.80						AA P
	MARK A WALTERS	PV 42322867	09/18/09		14.95						AA P
	Volt Services Group	PV 42322867	09/18/09								AA P
	GRAYDON PELKEY	TC 30897177	09/17/09		1,192.50						AA P
	Intel wire	TC 30897177	09/17/09								AA P
	010174SEP09	TC 30897177	09/17/09								AA P
	Big Auger Machine &	PV 42318168	09/14/09		201.40						AA P
	JOB # 4480	PV 42318170	09/14/09		201.40						AA P
	Big Auger Machine &	PV 42318170	09/14/09								AA P
	JOB 4690	PV 42318256	09/14/09		201.40						AA P
	Big Auger Machine &	PV 42318256	09/14/09								AA P
	JOB 4572	PV 42317354	09/11/09		645.00						AA P
	Commonwealth Communi	PV 42317354	09/11/09								AA P
	ORDER # 000029	CC 6326	09/10/09		100.09						AA P
	EQUIPMENT SALES & RE	CC 6326	09/10/09		115.00						AA P
	DAVID POINDEXTER	CC 6326	09/10/09		100.09						AA P
	BIG AUGER MACHINE &	CC 6326	09/10/09								AA P
	MARION WAYNE MATTING	CC 6326	09/10/09								AA P
	KY UNMAPPED PCARD AC	JE 130	09/01/09								AA P
	KY UNMAPPED PCARD AC	JE 130	09/01/09								AA P
	KY UNMAPPED PCARD AC	JE 130	09/01/09								AA P
	KY pcard accri 08/09	JE 130	09/01/09								AA P
	Period Totals				3,733.13						

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120206.535000.15	Contr Svc-Other				00012					
	KY pcrd accl 08/09	JE	130	08/31/09		100.09			AA	P
	EQUIPMENT SALES & RE	CC	6261	08/20/09		207.96			AA	P
	STEPHEN W SMITH								AA	P
	Leak Eliminators LLC	PV	42298159	08/19/09		1,320.00			AA	P
	KYAWC LEXINGTON								AA	P
	Garda CL Central Inc	PV	42294582	08/14/09		497.55			AA	P
	CLIENT 088679								AA	P
	Intelliwire	TC	30892896	08/11/09		14.95			AA	P
	010174AUG09								AA	P
	THE MAILROOM	CC	6214	08/06/09		229.08			AA	P
	TONY E RICHARDSON								AA	P
	Period Totals					2,369.63				
	BLUEGRASS IRRIGAT01	CC	6192	07/31/09		207.30			AA	P
	WILLIAM S BUCKNER								AA	P
	KEN TYSON PLUMBING	CC	6192	07/31/09		790.44			AA	P
	WILLIAM S BUCKNER								AA	P
	Garda CL Central Inc	PV	42282305	07/29/09		497.55			AA	P
	CLIENT 088679								AA	P
	Volt Services Group	PV	42281341	07/28/09		444.80			AA	P
	cust# 9420577								AA	P
	ZORESCO EQUIPMENT CO	CC	6143	07/16/09		318.75			AA	P
	BRETT COLLINS								AA	P
	Intelliwire	TC	30889090	07/09/09		14.95			AA	P
	010174JUL09								AA	P
	Volt Services Group	PV	42266704	07/09/09		624.00			AA	P
	MARY GRIFFITH 0								AA	P
	Volt Services Group	PV	42266707	07/09/09		624.00			AA	P
	MARY GRIFFITH 0								AA	P
	Iron-PO/REMIT	PV	42266710	07/09/09		1,650.61			AA	P
	CUST 1910								AA	P
	Volt Services Group	PV	42266877	07/09/09		312.00			AA	P
	T RODGERS 06/07								AA	P
	Volt Services Group	PV	42266878	07/09/09		670.04			AA	P
	T RODGERS 06/14								AA	P
	Acc for Inv Rec'd no	JE	160	07/01/09			1,650.61		AA	P
	Period Totals					6,154.44				
	THE MAILROOM	CC	6096	06/30/09		9.94			AA	P
	ERIN G HOUSTON								AA	P
	Acc for Inv Rec'd no	JE	160	06/30/09		1,650.61			AA	P
	Volt Services Group	PV	42249064	06/16/09		528.20			AA	P
	LINARES-FAMOS B								AA	P
	Volt Services Group	PV	42249068	06/16/09		1,387.20			AA	P
	R HUTCHENS, G PE								AA	P
	Volt Services Group	PV	42249070	06/16/09		596.77			AA	P
	BRUNO LINARES-R								AA	P
	Volt Services Group	PV	42249078	06/16/09		1,203.73			AA	P
	R HUTCHENS, G PE								AA	P
	Volt Services Group	PV	42249081	06/16/09		841.39			AA	P





Account Description	DO	Document	G/L	Co.	Debit	Credit	Current Balance	LT
Explanation	Type		Date					Category
Contr. Svc-Other				00012				
Voltr Services Group	PV	42224172	05/15/09		1,112.00			AA P
cust#9420677								
Voltr Services Group	PV	42224174	05/15/09		1,098.10			AA P
cust#9420677								
CJ Hughes Constructi	PV	42224177	05/15/09		8,500.00			AA P
Kentucky american wa								
intell wire	TC	30881908	05/12/09		14.95			AA P
00174MAY09								
POWERS TRANSMISSIONS	CC	5898	05/07/09		204.45			AA P
JONATHAN T VAUGHN								
KY UNMAPED PCARD AC	JE	130	05/01/09			494.02		AA P
Inv Rec'd but not ye	JE	160	05/01/09			3,767.27		AA P
Period Totals					23,132.25	4,261.29		
WALGREENS	CC	5873	04/30/09		6.25			AA P
WALGREENS	CC	5873	04/30/09		14.77			AA P
WALGREENS	CC	5873	04/30/09		12.17			AA P
WALGREENS	CC	5873	04/30/09		9.07			AA P
KY UNMAPED PCARD AC	JE	130	04/30/09		494.02			AA P
Inv Rec'd but not ye	JE	120	04/30/09		3,767.27			AA P
2/5/09 Helper. Inc-REM	PV	42209367	04/28/09		3,333.92			AA P
2/5/09 Helper. Inc-REM	PV	42209381	04/28/09		275.64			AA P
BAG ALGER MACHINE &	CC	5852	04/23/09		182.50			AA P
JONATHAN T VAUGHN								
A PROFESSIONAL TREE	CC	5852	04/23/09		650.00			AA P
JONATHAN T VAUGHN								
Voltr Ssvi ces Group	PV	42201065	04/22/09		556.00			AA P
Voltr Ssvi ces Group	PV	42201069	04/22/09		1,295.47			AA P
Voltr Ssvi ces Group	PV	42201073	04/22/09		566.19			AA P
Voltr Ssvi ces Group	PV	42198379	04/21/09		832.00			AA P
Voltr Ssvi ces Group	PV	42198385	04/21/09		321.75			AA P
Voltr Ssvi ces Group	PV	42198391	04/21/09		399.50			AA P
Voltr Ssvi ces Group	PV	42198393	04/21/09		657.93			AA P
Voltr Ssvi ces Group	PV	42198396	04/21/09		1,112.00			AA P
Voltr Ssvi ces Group	PV	42198403	04/21/09		514.30			AA P
Voltr Ssvi ces Group	PV	42198404	04/21/09		1,000.80			AA P

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120206.535000.15	Contr Svc-Other			00012						
	cust#9420677	FV	42198407	04/21/09		704.58			AA	P
	Vol Services Group									
	cust#9420677	FV	42198416	04/21/09		474.73			AA	P
	Central Inc									
	cust#9420677	FV	42198418	04/21/09		624.00			AA	P
	Vol Services Group									
	cust#9420677	FV	42198421	04/21/09		670.04			AA	P
	Vol Services Group									
	cust#9420677	FV	42198427	04/21/09		312.50			AA	P
	Link Design Inc									
	POWERS TRANSMISSIONS	CC	5831	04/16/09		126.30			AA	P
	PANDY T MERRIMAN	CC	5831	04/16/09		50.00			AA	P
	COMMONWEALTH COMMUNI	CC	5831	04/16/09		400.00			AA	P
	BRITT COLLINS	CC	5831	04/16/09		14.95			AA	P
	LINEX OF KY LLC	TC	30878149	04/09/09		16.93			AA	P
	Telephone	CC	5809	04/09/09		435.80			AA	P
	0101744309	CC	5809	04/09/09		5.32			AA	P
	WILSON BROTHERS RENT	CC	5809	04/09/09		191.02			AA	P
	STEPHEN W SMITH	CC	5809	04/09/09		108.75			AA	P
	LINEX OF KY LLC	CC	5809	04/09/09		416.00			AA	P
	STEPHEN W SMITH	CC	5809	04/09/09		422.50			AA	P
	USPS	CC	5809	04/09/09		1,809.65			AA	P
	ERIN G HOUSTON	CC	5809	04/09/09		558.37			AA	P
	POWERS TRANSMISSIONS	CC	5809	04/09/09		681.56			AA	P
	RICHARD B BLISS	CC	5809	04/09/09		1,576.15			AA	P
	POWERS TRANSMISSIONS	CC	5809	04/09/09		265.20			AA	P
	RICHARD B BLISS	CC	5809	04/09/09		12.36			AA	P
	Vol Services Group	FV	42186222	04/06/09		333.60			AA	P
	cust#9420677	FV	42186225	04/06/09		896.55			AA	P
	Vol Services Group	FV	42186226	04/06/09		719.08			AA	P
	cust#9420677	FV	42186233	04/06/09		1,112.00			AA	P
	Vol Services Group	FV	42186233	04/06/09						
	ITRON-PO/REMIT	FV	42186258	04/06/09						
	cust#1910	FV	42186261	04/06/09						
	Vol Services Group	FV	42186261	04/06/09						
	cust#9420677	FV	42186267	04/06/09						
	Veridge	FV	42186267	04/06/09						
	Veridge	FV	42186267	04/06/09						
	Veridge	FV	42186269	04/06/09						
	Veridge	FV	42186271	04/06/09						
	Veridge	FV	42186272	04/06/09						
	Veridge	FV	42186273	04/06/09						
	Veridge	FV	42186273	04/06/09						
	Veridge	FV	42186274	04/06/09						
	Veridge	FV	42186274	04/06/09						
	Veridge	FV	42186285	04/06/09						

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120206.535000.15	Contr Svc-Other			00012							
	cust#9420677	FV	42186287	04/06/09		596.77					AA P
	Vol# Services Group										AA P
	cust#9420677							757.82-			
	KY PCARD ACCRL - 03/	JE	130 04/01/09					757.82-			
	Period Totals				26,536.26						
	KY PCARD ACCRL - 03/	JE	130 03/31/09			757.82					AA P
	BIG AUGER MACHINE &	CC	5738 03/19/09			445.20					AA P
	BAPTIST RIGGS										AA P
	LEXINGTON WATER COND	CC	5738 03/19/09			291.60					AA P
	MARION WAYNE MATTING										AA P
	Intel wire	TC	30874738 03/17/09			14.95					AA P
	010174MAR09										AA P
	Garda CL Central Inc	FV	42166654 03/17/09			479.29					AA P
	client#088679										AA P
	Vol# Services Group	FV	42166663 03/17/09			558.37					AA P
	cust#9420677										AA P
	Vol# Services Group	FV	42166667 03/17/09			596.74					AA P
	cust#9420677										AA P
	Vol# Services Group	FV	42166669 03/17/09			823.93					AA P
	cust#9420677										AA P
	Vol# Services Group	FV	42166671 03/17/09			670.04					AA P
	cust#9420677										AA P
	Garda CL Central Inc	FV	42166674 03/17/09			57.33					AA P
	client#088679										AA P
	Vol# Services Group	FV	42164370 03/13/09			1,577.19					AA P
	cust#9420677										AA P
	Vol# Services Group	FV	42164374 03/13/09			556.00					AA P
	cust#9420677										AA P
	Vol# Services Group	FV	42164411 03/13/09			556.00					AA P
	cust#9420677										AA P
	Vol# Services Group	FV	42164413 03/13/09			1,152.77					AA P
	cust#9420677										AA P
	Vol# Services Group	FV	42164472 03/13/09			1,142.58					AA P
	cust#9420677										AA P
	Vol# Services Group	FV	42164474 03/13/09			486.50					AA P
	cust#9420677										AA P
	THE MAILROOM	CC	5716 03/12/09			32.32					AA P
	ERIN G HOUSTON										AA P
	Wahl Builders LLC	PV	42161816 03/10/09			980.00					AA P
	1 mail box labor & ma										AA P
	Vol# Services Group	PV	42156783 03/03/09			468.00					AA P
	cust#9420677										AA P
	ACC for Inv Rec'd bu	JE	160 03/01/09					3,734.21-			AA P
	Period Totals				11,646.63						
	ACC for Inv Rec'd bu	JE	160 02/28/09			3,734.21					AA P
	BLUEGRASS TOWING IN	CC	5672 02/27/09			38.00					AA P
	JONATHAN T VAUGHN										AA P
	Neptune Technology -	PV	42149119 02/23/09			1,022.95					AA P

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120206.535000.15	Contr. Svc-Other			00012				
	cust#03462700							
	Garth Central Inc	PV 42149514	02/23/09		483.86			AA P
	CLINTON Central Inc	PV 42149518	02/23/09		57.87			AA P
	CLINTON Central Inc	PV 42149522	02/23/09		611.13			AA P
	CLINTON Services Group	PV 42149529	02/23/09		9.74			AA P
	VERMILION Services Group	PV 42149535	02/23/09		539.19			AA P
	POPEPS TRANSMISSIONS	CC	5649 02/19/09		334.85			AA P
	Verl Services Group	PV 42144267	02/16/09		442.00			AA P
	Verl Services Group	PV 42144269	02/16/09		442.00			AA P
	Verl Services Group	TC 30870904	02/12/09		14.95			AA P
	Intelwire				737.88			AA P
	EQUIPMENT SALES & RE	CC	5628 02/12/09		90.00			AA P
	RICHARD A YOUNG	CC	5628 02/12/09		95.40			AA P
	BIG AUGER MACHINE &	CC	5628 02/12/09		463.56			AA P
	MARION WAYNE MATTING	CC	5628 02/12/09		1,152.77			AA P
	MARION WAYNE MATTING	PV 42141095	02/11/09		566.19			AA P
	MARION WAYNE MATTING	PV 42141097	02/11/09		719.08			AA P
	Verl Services Group	PV 42141099	02/11/09		1,112.00			AA P
	Verl Services Group	PV 42141104	02/11/09		576.39			AA P
	Verl Services Group	PV 42141109	02/11/09		1,228.74			AA P
	Verl Services Group	PV 42141112	02/11/09		442.00			AA P
	Verl Services Group	PV 42141126	02/11/09		321.75			AA P
	Verl Services Group	PV 42141129	02/11/09		344.50			AA P
	Verl Services Group	PV 42141133	02/11/09		582.35			AA P
	Verl Services Group	PV 42141138	02/11/09					AA P
	Verl Services Group	PV 42130490	01/29/09		16,163.36			AA P
	Verl Services Group	PV 42130490	01/29/09		520.00			AA P

Period Totals

Verl Services Group  
cust#9420677



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120206.535000.15	Contra Svc-Other	PV	42125534	01/22/09	00012				
	VeBridge								
	kyaw annual sof					900.00			AA P
	Garda CL Central Inc	PV	42125537	01/22/09		497.55			AA P
	client#088679								
	VeBridge								
	kyaw 2009 annua	PV	42125541	01/22/09		1,035.00			AA P
	Garda CL Central	PV	42125547	01/22/09		.54			AA P
	client#088679								
	VeBridge								
	Volt Services Group	PV	42125550	01/22/09		416.00			AA P
	cust#942677								
	Volt Services Group	PV	42125591	01/22/09		1,288.05			AA P
	cust#9420677								
	Volt Services Group	PV	42125595	01/22/09		931.30			AA P
	cust#9420677								
	Volt Services Group	PV	42125599	01/22/09		528.20			AA P
	cust#9420677								
	Intelliwire								
	010174JAN09	TC	30867184	01/15/09		14.95			AA P
	Volt Services Group	PV	42116105	01/07/09		572.76			AA P
	T RODGERS 12/21								
	Volt Services Group	PV	42112866	01/02/09		1,336.24			AA P
	R HUTCHENS, G PE								
	Volt Services Group	PV	42112867	01/02/09		361.40			AA P
	B LINARS-RAMOS,								
	Acc for Inv Rec but	JE	160	01/01/09			1,336.24		AA P
	Period Totals					8,401.99		1,336.24	
	Volt Services Group	PV	42111918	12/31/08		357.50			AA P
	LAWANDA GILLS 1								
	THE MAILROOM	CC	5494	12/31/08		11.91			AA P
	ERIN G HOUSTON								
	THE MAILROOM	CC	5494	12/31/08		37.42			AA P
	ERIN G HOUSTON								
	GROTT LOCKSMITH CENT	CC	5494	12/31/08		37.78			AA P
	GABRIEL T FLANNERY								
	GROTT LOCKSMITH CENT	CC	5494	12/31/08		7.65			AA P
	ERIK L MOSBY								
	THE MAILROOM	CC	5494	12/31/08		7.38			AA P
	ERIN G HOUSTON								
	THE MAILROOM	CC	5494	12/31/08		37.11			AA P
	ERIN G HOUSTON								
	Acc for Inv Rec but	JE	160	12/31/08			1,336.24		AA P
	Garda CL Central Inc	PV	42109657	12/30/08		464.93			AA P
	CLIENT 088679								
	VeBridge								
	SCANNING, INDEXI	PV	42109673	12/30/08		625.19			AA P
	Volt Services Group	PV	42109679	12/30/08		520.00			AA P
	LAWANDA GILLS 1								
	Volt Services Group	PV	42109683	12/30/08		587.15			AA P
	TRAVIS RODGERS								
	Volt Services Group	PV	42109694	12/30/08		558.37			AA P



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G/L Account								
120206.535000.15								
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			00012					
Contr Svc-Other	PV	42075470	11/19/08	543.98			AA	P
T RODGERS 10719	PV	42075473	11/19/08	486.06			AA	P
Gard Central Inc	PV	42075475	11/19/08	591.94			AA	P
CLIENT # 088679	PV	30859242	11/18/08	14.95			AA	P
Vol Services Group	TC	42070418	11/14/08	520.00			AA	P
T RODGERS 11/02	PV	42064527	11/06/08	513.50			AA	P
Intellivite	CC	5336	11/06/08	12.18			AA	P
01074NOV08	CC	5336	11/06/08	14.22			AA	P
Vol Services Group	CC	410	11/01/08				AA	P
01074NOV08	CC							
LAWANDA A GILLS								
LAWANDA A GILLS								
LAWANDA A GILLS								
THE MAILROOM								
ERIN G HOUSTON								
THE MAILROOM								
ERIN G HOUSTON								
Accrue October Phone	JE							
Period Totals				4,068.00				
BIG AUGER MACHINE &	CC	5310	10/31/08	153.70			AA	P
GABRIEL T FLANNERY	CC	5310	10/31/08	122.46			AA	P
THE MAILROOM	CC	410	10/31/08	110.85			AA	P
ERIN G HOUSTON	CC	5310	10/31/08	513.50			AA	P
Accrue October Phone	JE			390.00			AA	P
INVISBLEPCOFTBIK	CC			520.00			AA	P
MARION WAYNE WAITING	CC			520.00			AA	P
Vol Services Group	PV	42056989	10/29/08	481.00			AA	P
LAWANDA A GILLS	PV	42052364	10/24/08	520.00			AA	P
LAWANDA A GILLS	PV	42052595	10/24/08	520.00			AA	P
LAWANDA A GILLS	PV	42052602	10/24/08	481.00			AA	P
LAWANDA GILLS	PV	42052609	10/24/08	520.00			AA	P
LAWANDA GILLS 0	PV	42052612	10/24/08	11.94			AA	P
LAWANDA GILLS 0	PV	5287	10/23/08	9.98			AA	P
LAWANDA GILLS 1	PV	5287	10/23/08	40.08			AA	P
THE MAILROOM	CC	5287	10/23/08	490.29			AA	P
ERIN G HOUSTON	CC			14.95			AA	P
THE MAILROOM	CC			32.64			AA	P
ERIN G HOUSTON	CC			10.49			AA	P
EQUIPMENT SALES & RE	CC							
RANDY T MERRIMAN	CC							
Garda CL Central Inc	PV	42048411	10/20/08					
CUST 088679	TC	30854643	10/09/08					
Intellivite	CC	5243	10/09/08					
010174OCT08	CC	5243	10/09/08					
THE MAILROOM	CC							
ERIN G HOUSTON	CC							
THE MAILROOM	CC							

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	Explanation	Ty							C
120206.535000.15	FRIN Contr Svc-Other			00012					
	IRON-PO/REMIT	PV	42039290	10/09/08	1,740.04				AA P
	CUST 1910								
	Volt Services Group	PV	42039291	10/09/08	331.50				AA P
	LAWANDA A GILLS								
	Garda CL Central Inc	PV	42039292	10/09/08	494.51				AA P
	CUST 088677								
	KY Workbasket Accrual	JE	160	10/01/08		3,984.85			AA P
	Sept Phone Accrual	JE	411	10/01/08					AA P
	Period Totals				6,507.93		3,984.85		
	POWERS TRANSMISSIONS	CC	5195	09/30/08	213.95				AA P
	STEPHEN W SMITH								
	THE UPS STORE	CC	5195	09/30/08	118.92				AA P
	CHELISTOPHER M FIELDS								
	KY Workbasket Accrual	JE	160	09/30/08	3,984.85				AA P
	Sept Phone Accrual	JE	411	09/30/08					AA P
	COMMONWEALTH COMMUNI	CC	5151	09/18/08	50.00				AA P
	ROBERT D BARRETT								
	Intelliwire	TC	30851324	09/17/08	14.95				AA P
	010174SEP08								
	Volt Services Group	PV	42019852	09/17/08	416.00				AA P
	LAWANDA A GILL								
	Volt Management Corp	PV	42014712	09/11/08	615.93				AA P
	19135946								
	WAL-MART	CC	5129	09/11/08	2.14				AA P
	PAUL E ROOKARD								
	Volt Services Group	PV	42012735	09/09/08	487.50				AA P
	LAWANDA A GILL								
	Volt Services Group	PV	42012751	09/09/08	370.50				AA P
	LAWANDA A GILLS								
	Intelliwire	TC	30849651	09/04/08	14.95				AA P
	010174AUG08								
	KY P-Card Accl - 08/	JE	130	09/01/08		2.14			AA P
	Period Totals				6,289.69		2.14		
	Garda CL Central Inc	PV	42004477	08/29/08	498.74				AA P
	195632108								
	Garda CL Central Inc	PV	42004582	08/29/08	490.29				AA P
	193608308								
	KY P-Card Accl - 08/	JE	130	08/29/08	2.14				AA P
	SABRIX NO TAX CHARGE	ST	30848731	08/27/08	105.90				AA P
	42000520								
	Volt Management Corp	PV	42000438	08/26/08	409.50				AA P
	19013233								
	Frantz Inc-PO/REMIT	PV	42000520	08/26/08	1,765.00				AA P
	11544								
	Neptune Technology	PV	42000567	08/26/08	522.22				AA P
	191373								
	Garda CL Central Inc	PV	41988724	08/14/08	477.61				AA P

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120206.535000.15	Explanation	Ty	Date	00012			Balance	C	
	Contr Svc-Other								
	192610008								
	Garda CL Central Inc	PV	41988732	08/14/08	498.74			AA	P
	194602708								
	Vebridge	PV	41988738	08/14/08	20.88			AA	P
	520E								
	Vebridge	PV	41988756	08/14/08	25.60			AA	P
	523I								
	Volt Services Group	PV	41988796	08/14/08	513.50			AA	P
	18851626								
	Volt Services Group	PV	41988798	08/14/08	714.18			AA	P
	18850996								
	Volt Services Group	PV	41988823	08/14/08	635.99			AA	P
	18771597								
	Intellewire	PV	41988840	08/14/08	14.95			AA	P
	5114								
	Volt Services Group	PV	41988868	08/14/08	520.00			AA	P
	18930788								
	Volt Management Corp	PV	41988889	08/14/08	494.00			AA	P
	18956167								
	COMMONWEALTH COMMUNI	CC	5038	08/14/08	300.00			AA	P
	WILLIAM S BUCKNER								
	BIG AUGER MACHINE &	CC	5038	08/14/08	230.00			AA	P
	JONATHAN T VAUGHN								
	BIG AUGER MACHINE &	CC	5016	08/07/08	442.80			AA	P
	DARRELL W ALEXANDER								
	MAILROOM THE	CC	5016	08/07/08	11.56			AA	P
	ERIN G HOUSTON								
	MAILROOM THE	CC	5016	08/07/08	11.84			AA	P
	ERIN G HOUSTON								
	KY unmapped accrual	JE	130	08/01/08		300.00		AA	P
	Period Totals				8,705.44		300.00		
							300.00		
	KY unmapped accrual	JE	130	07/31/08	300.00			AA	P
	MAILROOM THE	CC	4993	07/31/08	240.36			AA	P
	TONY E RICHARDSON								
	Volt Services Group	PV	41970760	07/24/08	712.99			AA	P
	18592963								
	Volt Services Group	PV	41970796	07/24/08	564.50			AA	P
	18852125								
	Volt Services Group	PV	41968409	07/22/08	558.37			AA	P
	18732413								
	Volt Services Group	PV	41968276	07/21/08	558.37			AA	P
	18814397								
	Ken Tyson Plumbing	PV	41968279	07/21/08	194.44			AA	P
	38961								
	Volt Services Group	PV	41968310	07/21/08	351.00			AA	P
	18852699								
	Volt Services Group	PV	41968323	07/21/08	507.00			AA	P
	18593564								
	HARROB STEEL	CC	4947	07/17/08	140.86			AA	P
	DARRELL W ALEXANDER								



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Explanation	Ty	Date				Balance		
120206.535000.15			00012					
CONTR Svc-Other								
inv 18520844	CC	4762 05/30/08		50.00			AA	P
BIG AUGER MACHINE & GABRIEL T PLUMBRY	CC	4762 05/30/08		190.00			AA	P
YEN TYSON PLUMBING I	CC	4762 05/30/08		520.00			AA	P
YONATHAN T VAUGHN	PV	41925263 05/30/08		539.19			AA	P
Vol# S420695 Group	PV	41925270 05/30/08		18.70			AA	P
Vol# S421677	PV	41914676 05/19/08		587.15			AA	P
Vol# S420695	PV	41914695 05/19/08		588.25			AA	P
Vol# S420677	PV	41914811 05/19/08		62.07			AA	P
Vol# S420695	PV	4713 05/15/08		75.00			AA	P
Vol# S420677	PV	41908713 05/09/08		8,500.00			AA	P
Vol# S420695	PV	41908750 05/09/08		559.00			AA	P
Vol# S420677	PV	41908754 05/09/08		14.95			AA	P
Vol# S420695	PV	41908755 05/09/08		146.72			AA	P
Vol# S420677	PV	41908762 05/09/08		284.14			AA	P
Vol# S420695	PV	41908764 05/09/08		78.74			AA	P
Vol# S420677	PV	41908766 05/09/08		286.32			AA	P
Vol# S420695	PV	41908767 05/09/08		177.60			AA	P
Vol# S420677	PV	41908768 05/09/08		491.01			AA	P
Vol# S420695	PV	41908769 05/09/08		70.00			AA	P
Vol# S420677	PV	41908770 05/09/08		85.82			AA	P
Vol# S420695	PV	41908773 05/09/08		26.37			AA	P
Vol# S420677	PV	4690 05/08/08		115.71			AA	P
Vol# S420695	PV	4690 05/08/08		38.84			AA	P
Vol# S420677	PV	4690 05/08/08		143.22			AA	P
Vol# S420695	PV	4690 05/08/08		568.75			AA	P
Vol# S420677	PV	41906722 05/07/08		568.75			AA	P
Vol# S420695	PV	41906730 05/07/08					AA	P

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	Explanation	ty	Date	Date					Balance			
120206.535000.15	Contr Svc-Other				00012							
	inv 18406461											
	Vol Services Group	PV	41906755	05/07/08		377.00						AA P
	inv 18365758											
	Vol Services Group	PV	41906780	05/07/08		567.96						AA P
	inv 18407089											
	Period Totals					21,591.47						
	BIG AUGER MACHINE & HOUSTON	CC	4668	04/30/08		182.60						AA P
	BIG AUGER MACHINE & HOUSTON	CC	4668	04/30/08		508.20						AA P
	EQUIPMENT SALES & REPAIR	CC	4668	04/30/08		83.31						AA P
	SCOTT LOCKSMITH CENTRAL	CC	4668	04/30/08		108.12						AA P
	BIG AUGER MACHINE & HOUSTON	CC	4668	04/30/08		390.00						AA P
	JONATHAN T VAUGHN	CC	4668	04/30/08		711.98						AA P
	POMPER TRANSMISSIONS	CC	4668	04/30/08		588.25						AA P
	Vol Services Group	PV	41901380	04/30/08		425.00						AA P
	inv 18365324											
	BIG AUGER MACHINE & HOUSTON	CC	4643	04/24/08		24.08						AA P
	JONATHAN T VAUGHN	PV	41893884	04/23/08		23.17						AA P
	VeBridge	PV	41893886	04/23/08		469.15						AA P
	inv 4926											
	VeBridge	PV	41893888	04/23/08		469.15						AA P
	inv 4994											
	AT Systems Central I security service	I	41893890	04/23/08		469.15						AA P
	AT Systems Central I	I	41893890	04/23/08		10.88						AA P
	inv 190906808											
	VeBridge	PV	41893896	04/23/08		18.23						AA P
	inv 5008											
	VeBridge	PV	41893899	04/23/08		539.19						AA P
	inv 5032											
	Vol Services Group temp work	PV	41890920	04/21/08		630.31						AA P
	Vol Services Group	PV	41890923	04/21/08		549.25						AA P
	inv 18323385											
	Vol Services Group	PV	41890927	04/21/08		568.75						AA P
	inv 18327725											
	Vol Services Group temp work	PV	41890930	04/21/08		448.50						AA P
	Vol Services Group	PV	41883305	04/11/08		549.25						AA P
	Vol Services Group temporary work	PV	41883308	04/11/08		1,157.00						AA P
	Vol Services Group temporary work	PV	41883332	04/11/08		559.00						AA P
	Vol Services Group temporary work	PV	41883335	04/11/08								AA P

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21,591.47  
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.04-



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120206.535000.15	Contr Svc Other	PV 41883356	04/11/08	00012	416.00			AA P
	Temporary work	ST 30832000	04/08/08		.90			AA P
	SABRIX NO TAX CHARGE	PV 41879122	04/07/08		520.00			AA P
	inv 1857022	PV 41879190	04/07/08		516.75			AA P
	Temp work	PV 41879200	04/07/08		181.52			AA P
	Equipment	PV 41879564	04/07/08		31.17			AA P
	vd wiring	PV 41879571	04/07/08		14.95			AA P
	intell wire							
	website hosting							
	Period Totals				10,694.66			
	Volt Services Group	PV 41869697	03/26/08		494.00			AA P
	Temp work	PV 41869702	03/26/08		416.00			AA P
	Volt Services Group	CC 4516	03/20/08		368.24			AA P
	BIG AUGER MACHINE & FLANNERY	CC 4516	03/20/08		16.09			AA P
	MARLBOROUGH THE	CC 4516	03/20/08		123.12			AA P
	EQUIPMENT SALES & RE	CC 4516	03/20/08		492.67			AA P
	WILLIAM J SMITHER	CC 4516	03/20/08		309.00			AA P
	BIG AUGER MACHINE & KEVIN R DIXON	CC 4516	03/20/08		520.00			AA P
	COMMONWEALTH COMMUNI	CC 4516	03/20/08		520.00			AA P
	JONATHAN T VAUGHN	PV 41862176	03/17/08		520.00			AA P
	inv 17991211	PV 41862178	03/17/08		520.00			AA P
	inv 18032422	PV 41862181	03/17/08		253.14			AA P
	Ken Tyson Plumbing	PV 41862181	03/17/08		268.80			AA P
	inv 37902	CC 4472	03/06/08		.04			AA P
	TRACER ELECTRONICS	CC 4472	03/06/08		.72			AA P
	JON W FELTS	ST 30828816	03/04/08					AA P
	SABRIX NO TAX CHARGE	ST 30828816	03/04/08					AA P
	41850503	PS 41850503	03/03/08					AA P
	Horton Beverly Pett	PS 41850503	03/03/08					AA P
	paid Postage mail							
	Period Totals				3,781.82			
	SABRIX NO TAX CHARGE	ST 30828344	02/28/08		.90			AA P
	41845568	PV 41845568	02/27/08		14.95			AA P
	Intell wire	PV 41843186	02/25/08		469.15			AA P
	inv 4468	I PV 41843186	02/25/08					AA P
	AT Systems Central I	PV 41843186	02/25/08					AA P
	inv 187551608							



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120206.535000.15	Contr Svc-Other			00012						
	BARRETT W RIGGS	CC	4311 01/24/08		37.50				AA	P
	CITY ELECTRIC MOTOR	CC	4311 01/24/08		150.47				AA	P
	ERIK J HALL	CC	4311 01/24/08		675.75				AA	P
	EQUIPMENT SALES & RE	CC	4284 01/17/08		14.95				AA	P
	BARRETT W RIGGS	CC	41810208 01/16/08		821.01				AA	P
	CHAPMAN PRINTING CO	CC	41805248 01/10/08		444.80				AA	P
	KELLY S TOMSENDE	PV	41805640 01/10/08		352.45				AA	P
	Intelliwire	CC	4258 01/10/08		190.80				AA	P
	inv 4328	CC	4258 01/10/08		150.00				AA	P
	Vol Services Group	CC	4258 01/10/08		95.40				AA	P
	cust# 9420677	CC	4258 01/10/08		922.93				AA	P
	inv 17758637	CC	4258 01/10/08						AA	P
	BIG AUGER MACHINE &	CC	4258 01/10/08						AA	P
	DARRELL W ALEXANDER	CC	4258 01/10/08						AA	P
	BIG AUGER MACHINE &	CC	4258 01/10/08						AA	P
	ERIK J HALL	CC	4258 01/10/08						AA	P
	COMMONWEALTH COMMUNI	CC	4258 01/10/08						AA	P
	DAVID POINDEXTER	CC	4258 01/10/08						AA	P
	BIG AUGER MACHINE &	CC	4258 01/10/08						AA	P
	DAVID POINDEXTER	CC	4258 01/10/08						AA	P
	Vol Services Group	PV	41799417 01/03/08						AA	P
	inv 17750989	PV	121209 01/01/08				725.11-		AA	P
	PTP 5 Accrual 12.07	JE	160 01/01/08				1,560.47-		AA	P
	Accrue Invoice Image	JE					2,285.58-			
	Period Totals				6,975.50					
	BIG AUGER MACHINE &	CC	4237 12/31/07		1,200.00				AA	P
	MARION WAYNE MATTING	CC	121209 12/31/07		725.11				AA	P
	PTP 5 Accrual 12.07	JE	160 12/31/07		1,560.47				AA	P
	Accrue Invoice Image	JE	41793876 12/29/07		1,587.70				AA	P
	Brandeis Machinery &	PV	41793876 12/29/07						AA	P
	inv 511313	PV	41793886 12/29/07		178.69				AA	P
	Ken Tyson Plumbing	PV	41793886 12/29/07		861.78				AA	P
	inv 34731	PV	41793900 12/29/07		851.58				AA	P
	Vol Services Group	PV	41793900 12/29/07						AA	P
	inv 17687829	PV	41793903 12/29/07		1,272.76				AA	P
	Vol Services Group	PV	41793903 12/29/07		762.54				AA	P
	inv 17646829	PV	41793906 12/29/07		2,136.86				AA	P
	Vol Services Group	PV	41793906 12/29/07		24.84				AA	P
	inv 17692799	PV	41793931 12/29/07		27.72				AA	P
	VeBridge	PV	41792696 12/28/07		446.81				AA	P
	inv 4708	PV	41791421 12/27/07						AA	P
	Vol Services Group	PV	41792696 12/28/07						AA	P
	CUST# 9420577	PV	41791421 12/27/07						AA	P
	VeBridge	PV	41784464 12/20/07						AA	P
	KVAV	PV	41784464 12/20/07						AA	P
	VeBridge	PV	41784464 12/20/07						AA	P
	KVAV	PV	41784464 12/20/07						AA	P
	AT Systems Central I	PV	41784465 12/20/07						AA	P
	DEC 07	PV	41784465 12/20/07						AA	P













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120206.535000.15	Conti Svc-Other	PV	41628381	06/29/07	00012	438.76			AA	P	
	AT Systems Central I	CC	3527	06/29/07		90.00			AA	P	
	RIC AUGER MACHINE & JONATHAN T VAUGHN	CC	3501	06/21/07		114.06			AA	P	
	CHAPMAN PRINTING CO KELLY S TOMSENDS	CC				841.39			AA	P	
	VOID# (Services Group	PV	41613297	06/12/07		780.24			AA	P	
	VOID# (Services Group	PV	41613308	06/12/07		810.81			AA	P	
	VOID# (Services Group	PV	41613310	06/12/07		1,404.05			AA	P	
	COMMONWEALTH COMMUNI	CC	3457	06/07/07		6.07			AA	P	
	MARION WAYNE MATTING	CC	3457	06/07/07		115.00			AA	P	
	THE UPS STORE	CC	3457	06/07/07		551.30			AA	P	
	MARION WAYNE MATTING	CC	3457	06/07/07		5,236.04			AA	P	
	Period Totals										
	AT Systems Central I	PV	41601462	05/31/07		438.76			AA	P	
	AT Systems Central I	PV	41601470	05/31/07		438.76			AA	P	
	VOID# (Services Group	PV	41588092	05/15/07		759.85			AA	P	
	CUSTOMER - 942067	PV	41587063	05/14/07		514.80			AA	P	
	VOID# (Services Group	PV	41587066	05/14/07		546.00			AA	P	
	CUST NO 9420677	PV	41587082	05/14/07		739.11			AA	P	
	VOID# (Services Group	PV	41584536	05/11/07		749.66			AA	P	
	VOID# (Services Group	PV	41584538	05/11/07		472.60			AA	P	
	CUST# 9420677	CC	3344	05/10/07		17.98			AA	P	
	THE UPS STORE	CC	3344	05/10/07		170.29			AA	P	
	MARION WAYNE MATTING	CC	3344	05/10/07		6.48			AA	P	
	CHAPMAN PRINTING CO	CC				170.29			AA	P	
	JEFFREY L VIRE	CC				170.29			AA	P	
	THE UPS STORE	CC				170.29			AA	P	
	JONATHAN T VAUGHN	CC				170.29			AA	P	
	0407 P CARD ACCRUAL	JE	130	05/01/07		170.29			AA	P	
	CHAPMAN PRINTING CO	CC				4,854.29			AA	P	
	Period Totals										
	Dixon Electric Inc-P	PV	41576537	04/30/07		224.00			AA	P	
	KENTAM										

G/L Account		Account Description		Do Document	G/L Date	Co.	Debit	Amounts	Credit	Current Balance	LT	P
120206.535000.15		Explanation		Ty	Date							C
		0407	Cont Svc-Other		130	04/30/07	170.29					AA P
			CHAPMAN PRINTING CO	JE				554.54-				AA P
			Miscellaneous Journa	JE	30804536	04/30/07		164.75-				AA P
			Reversal# 21	JE	30804241	04/27/07		389.79-				AA P
		41	22488 Sabrix fro K	JE	30804241	04/27/07						AA P
		41	22487 Sabrix fro K	JE	30804241	04/27/07						AA P
			Vol (Services Group	FV	41569757	04/23/07	681.56					AA P
			Vol (Services Group	FV	41569760	04/23/07	796.67					AA P
			Vol (Services Group	FV	41569770	04/23/07	646.07					AA P
			Vol (Services Group	FV	41569807	04/23/07	530.40					AA P
			Vol (Services Group	FV	41569862	04/23/07	14.95					AA P
			Intellivibe	FV	41569862	04/23/07						AA P
			KAWC0110174									AA P
			TO CORRECT ACCOUNT #	JE	30802434	04/06/07	52.48	1,418.08-				AA P
			AT Systems Central I	PV	41556298	04/04/07						AA P
			CUST (Services Group	FV	41556299	04/04/07	624.00					AA P
			CUST 9420677									AA P
			Period Totals				3,740.42	2,527.16-				
			AT Systems Central I	PV	41552072	03/30/07	434.73					AA P
			CUST# 088679									AA P
			Vol (Services Group	PV	41552080	03/30/07	530.40					AA P
			CUST# 9420677									AA P
			AT Systems Central I	PV	41552095	03/30/07	434.73					AA P
			CUST# 088679									AA P
			Happy's General Cont	PV	41552240	03/30/07	80.00					AA P
			KYAWC									AA P
			Happy's General Cont	PV	41552246	03/30/07	450.00					AA P
			KYAWC									AA P
			BIG AUGER MACHINE &	CC	3156	03/30/07	45.00					AA P
			KENNETH B BROWN									AA P
			MAILROOM THE	CC	3156	03/30/07	17.86					AA P
			ROBERT D BARRETT									AA P
			Vol (Services Group	PV	41546087	03/23/07	668.12					AA P
			9420677									AA P
			WILSON BROTHERS RENT	CC	3128	03/22/07	16.00					AA P
			ROBERT L SAMUELS									AA P
			BIG AUGER MACHINE &	CC	3099	03/15/07	325.00					AA P
			JONATHAN T VAUGHN									AA P
			POWERS TRANSMISSIONS	CC	3099	03/15/07	256.61					AA P
			ROBERT L SAMUELS									AA P
			Vol (Services Group	PV	41540120	03/15/07	382.20					AA P
			CUST 9420677									AA P
			Vol (Services Group	PV	41536770	03/12/07	606.96					AA P
			9420677									AA P



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120206.535000.15	Contr Svc-Other			00012						
	SABRIX NO TAX CHARGE ST 30787337	01/27/07			164.75				AA	P
	4124868								AA	P
	SABRIX NO TAX CHARGE ST 30787433	01/27/07			88.20				AA	P
	41252363								AA	P
	SABRIX NO TAX CHARGE ST 30787816	01/27/07			6.73				AA	P
	41242149								AA	P
	SABRIX NO TAX CHARGE ST 30787816	01/27/07				6.73-			AA	P
	41242149								AA	P
	SABRIX NO TAX CHARGE ST 30787951	01/27/07			5.61				AA	P
	41242149								AA	P
	INDUSTRIAL SCIENTIFI CC	2929 01/25/07			76.90				AA	P
	INDUSTRIAL SCIENTIFI CC	2929 01/25/07			76.89				AA	P
	INDUSTRIAL SCIENTIFI CC	2929 01/25/07			153.79				AA	P
	INDUSTRIAL SCIENTIFI CC	2929 01/25/07			158.92				AA	P
	INDUSTRIAL SCIENTIFI CC	2929 01/25/07			35.00				AA	P
	INDUSTRIAL SCIENTIFI CC	2873 01/11/07			127.12				AA	P
	INDUSTRIAL SCIENTIFI CC	2873 01/11/07			290.00				AA	P
	INDUSTRIAL SCIENTIFI CC	2873 01/11/07			91.91				AA	P
	INDUSTRIAL SCIENTIFI CC	2873 01/11/07			381.33				AA	P
	INDUSTRIAL SCIENTIFI CC	2873 01/11/07			52.48				AA	P
	INDUSTRIAL SCIENTIFI CC	41491481 01/10/07			226.20				AA	P
	INDUSTRIAL SCIENTIFI CC	41491483 01/10/07			556.00				AA	P
	INDUSTRIAL SCIENTIFI CC	41491485 01/10/07				648.35-			AA	P
	INDUSTRIAL SCIENTIFI CC	30760584 01/01/07				655.08-			AA	P
	Period Totals				8,799.16					
	Account Totals				339,697.08		34,761.16-	304,935.92		
123006.535000.15	Contr Svc-Other			00012						
	C B Construction Co- FV 41629556	06/29/07			2,756.00				AA	P
	kawc								AA	P
	C B Construction Co- FV 41629576	06/29/07			5,000.00				AA	P
	kawc								AA	P
	Period Totals				7,756.00					
	FedEx - PO/REMIT ALL FV 41497294	01/18/07			20.15				AA	P
	2381 9142 4									
	Period Totals				20.15					

G/L Account	Account Description Explanation	Do Document Ty	G/L Date	Co.	Debit	Amounts Credit	Current Balance	LT P	C
123006.535000.15	Contr Svc-Other			00012	7,776.15		7,776.15		
	Account Totals								
123206.535000.15	Contr Svc-Other Cobb, Rodney Kyaw 2/13/09, 2/	PV	42171236 03/24/09	00012	183.61				AA P
	Period Totals				183.61				
	Account Totals				183.61		183.61		
120103.535000.15	Contr Svc-Other To record Sabrix Est	JE	30760584 01/01/07	00012		187.43			AA P
	Period Totals					187.43			
	Account Totals					187.43	187.43		
120113.535000.15	Contr Svc-Other VeBridge 417	PV	41641836 07/16/07	00012	481.25				AA P
	Kentucky Underground 0977	PV	41641840 07/16/07		153.00				AA P
	Period Totals				634.25				
	SABRIX NO TAX CHARGE 41617860	ST	30807619 06/19/07		8.22				AA P
	Kentucky Underground 0977	PV	41617860 06/18/07		137.00				AA P
	Period Totals				145.22				
	To record Sabrix Est	JE	30760584 01/01/07			28.75			AA P
	Period Totals					28.75			
	Account Totals				779.47		750.72		
120201.535000.16	Contr Svc-Other Reclass Purchase Wat WMU Invoice PV 4234	JE	121108 11/30/09	00012		5,392.64			AA P
	Period Totals					5,392.64			
	Winchester Municipal a/c 26-02560-01	PV	42345829 10/19/09		5,392.64				AA P
	Period Totals				5,392.64				

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120201.535000.16	Contr Svc-Other			00012	5,392.64		5,392.64		
	Account Totals								
120251.535000.16	Contr Svc-Other			00012	20.70				AA P
	CLIENT# 1472				7.53				AA P
	Quest Diagnostics -				25.17				AA P
	PATIENT# 545519				53.40				
	Backtrack Employment								
	CLIENT# 1472								
	Period Totals								
	Invoices Rec'd Not V	JE	120911 10/01/07			2,400.00			AA P
	Period Totals					2,400.00			
	Invoices Rec'd Not V	JE	120911 09/30/07			2,400.00			AA P
	Period Totals					2,400.00			
	Account Totals				2,453.40		2,400.00	53.40	
120206.535000.16	Contr Svc-Other			00012	497.55				AA P
	Acc for Goods/Serv R	JE	600 03/31/10		168.00				AA P
	Perfection Services-					497.55			AA P
	CUST LX950083								
	Acc for Good/Ser Rec	JE	600 03/01/10				497.55		
	Garda								
	Period Totals				665.55		497.55		
	Acc for Good/Ser Rec	JE	600 02/28/10		497.55				AA P
	Garda								
	Accr for Good/Serv R	JE	600 02/01/10				497.55		AA P
	Garda								
	Period Totals				497.55		497.55		
	Accr for Good/Serv R	JE	600 01/31/10		497.55				AA P
	Garda								
	CLEAN SWEEP CAR WASH	CC	6729 01/29/10		5.00				AA P
	JOHN W HALL II								
	CLEAN SWEEP CAR WASH	CC	6729 01/29/10		13.99				AA P
	RICHARD MATTINGLY								
	Accr for Goods/Ser R	JE	600 01/01/10				497.55		AA P
	Bill Pence Trucking								
	Period Totals				516.54		497.55		

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G/L Account	Account Description	DO Document	G/L Date	Co.	Debit	Amounts	Credit	Current Balance	LT	P	C
120206.535000.16	ACCT for Contx Svc-Other			00012							
	Bill for Contx Svc-Other	JE	600 12/31/09		497.55						AA P
	Perfection Services- PV	PV	42396841 12/22/09		168.00						AA P
	cust LX990083				665.55						
	Period Totals										
	Perfection Services- PV	PV	42352145 10/28/09		168.00						AA P
	Contract A03391										
	Period Totals										
	Accr Inv Rec but not JE	JE	160 08/01/09				4,792.59				AA P
	Period Totals										
	Accr Inv Rec but not JE	JE	160 07/31/09		4,792.59						AA P
	APPLEBEES	CC	6168 07/23/09		56.03						AA P
	JAROLD T JACKSON										
	Acc for Inv Rec'd no JE	JE	160 07/01/09				4,278.42				AA P
	Period Totals				4,848.68						
	Acc for Inv Rec'd no JE	JE	160 06/30/09		4,278.42						AA P
	Garda Cl Central Inc PV	PV	42249314 06/16/09		488.42						AA P
	CLIENT # 088679										
	Period Totals				4,766.84						
	Happy's General Cont PV	PV	42075316 11/19/08		405.00						AA P
	LAWN CARE VARIO										
	Period Totals				405.00						
	KY PTP5 Accrual 07.0 JE	JE	120709 08/01/08				2,661.00				AA P
	Kentucky Undergroup										
	Period Totals										
	KY PTP5 Accrual 07.0 JE	JE	120709 07/31/08		2,661.00						AA P
	Kentucky Undergroup										
	Period Totals				2,661.00						
	KY Workbasket Accrua	JE	160 04/01/08				1,157.00				AA P
	KY Workbasket Accrua	JE	160 04/01/08				1,157.00				AA P
	KY Workbasket Accrua	JE	160 04/01/08				1,157.00				AA P
	KY Workbasket Accrua	JE	161 04/01/08				1,157.00				AA P
	Period Totals				2,314.00						

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G/L Account	Account Description	Do Document	G/L Date	Co.	Debit	Amounts	Credit	Current Balance	LT	P
120206.535000.16	Contr Svc-Other			00012						
	KY Workbasket Accrual	160	03/31/08		1,157.00				AA	P
	KY Workbasket Accrual	160	03/31/08		1,157.00				AA	P
	KY Workbasket Accrual	160	03/31/08			1,157.00			AA	P
	KY Workbasket Accrual	161	03/31/08		1,157.00				AA	P
	Period Totals				3,471.00		2,314.00			
	VeBridg									
	ANNUAL	PV 41784466	12/20/07		900.00				AA	P
	KY Workbasket Accrual	160	12/01/07			2,305.50			AA	P
	KY Workbasket Accrual	160	12/01/07			1,598.49			AA	P
	KY Workbasket Accrual	160	12/01/07			1,580.82			AA	P
	KY Workbasket Accrual	160	12/01/07			1,546.32			AA	P
	KY Workbasket Accrual	160	12/01/07			1,458.53			AA	P
	KY Workbasket Accrual	160	12/01/07			1,103.81			AA	P
	Period Totals				900.00		9,593.60			
	Volt (Services Group	PV 41698980	09/17/07		729.27				AA	P
	inv 17016524									
	Period Totals				729.27					
	SABRIX NO TAX CHARGE	ST 30805514	05/16/07		44.94				AA	P
	41588112									
	Dixon Electric Inc-P	PV 41588112	05/15/07		749.00				AA	P
	INV 59450001									
	Period Totals				793.94					
	Account Totals				32,996.52		28,603.26	4,393.26		
123206.535000.16	Contr Svc-Other			00012						
	Accr for Goods/Ser R	JE 600	01/01/10				230.00		AA	P
	Grainger									
	Period Totals						230.00			
	Accr for Goods/Ser R	JE 600	12/31/09		230.00				AA	P
	Grainger									
	Cobb, Rodney	PV 42397633	12/23/09		229.74				AA	P



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Account Description Do Document G/L Date  
Explanation Ty  
Contr Svc-Other inv 103  
Period Totals  
Whitehead Hancock P1 PV 42149621 02/23/09  
CUST#04610  
Period Totals  
Accrue for Good/ Ser JE 121005 12/01/08  
Rodney Cobb  
Period Totals  
Accrue for Good/ Ser JE 121005 11/30/08  
Rodney Cobb  
Period Totals

Account Totals  
Contr Svc-Other 00012  
To record Sabrix EST JE 30760584 01/01/07  
Period Totals  
Account Totals  
Contr Svc-Other 00012  
Randy Walker Electri PV 42469479 03/31/10  
RICHMOND RD 3RD  
Randy Walker Electri PV 42469487 03/31/10  
RICHMOND RDOAD-  
Insight TC 30917150 03/04/10  
3027101063601FEB10  
Period Totals  
Randy Walker Electri PV 42435286 02/15/10  
CUST KAWC  
Randy Walker Electri PV 42435290 02/15/10  
CUST KAWC  
Kentucky Underground PV 42435291 02/15/10  
ACCT 0977 0402  
Insight TC 30914420 02/09/10  
3027101063601JAN10  
Period Totals  
Randy Walker Electri PV 42417725 01/19/10

G/L Account	Account Description	Do Document	G/L Date	Co.	Debit	Amounts	Credit	Current Balance	LT	P	C
123206.535000.16	Contr Svc-Other	inv 103		00012	459.74						
	Period Totals				1,500.00						AA P
	Whitehead Hancock P1 PV 42149621 02/23/09						1,580.49				AA P
	Period Totals				1,500.00		1,580.49				AA P
	Accrue for Good/ Ser JE 121005 12/01/08						1,580.49				AA P
	Period Totals				1,580.49		1,580.49				AA P
	Account Totals				3,540.23		1,810.49	1,729.74			AA P
120103.535000.16	Contr Svc-Other			00012			96.66				AA P
	To record Sabrix EST						96.66				AA P
	Period Totals						96.66				AA P
	Account Totals						96.66	96.66			AA P
120113.535000.16	Contr Svc-Other			00012							AA P
	Randy Walker Electri				70.15						AA P
	RICHMOND RD 3RD										AA P
	Randy Walker Electri				1,042.90						AA P
	RICHMOND RDOAD-										AA P
	Insight				192.91						AA P
	3027101063601FEB10										AA P
	Period Totals				1,305.96						AA P
	Randy Walker Electri				373.50						AA P
	CUST KAWC										AA P
	Randy Walker Electri				511.34						AA P
	CUST KAWC										AA P
	Kentucky Underground				148.50						AA P
	ACCT 0977 0402										AA P
	Insight				192.91						AA P
	3027101063601JAN10										AA P
	Period Totals				1,226.25		65.12				AA P
	Randy Walker Electri						65.12				AA P

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120113.535000.16		
G/L Account		
Account Description	Do Document	G/L Date
Explanation	Ty	Co.
LABOR Contr Svc-Other		00012
Kentucky Underground	PV 42417727	01/19/10
CUST 0977		
192.91		
3027101063601DEC09	TC 30910393	01/07/10
Period Totals		
	426.03	
Kentucky Underground	PV 42403811	12/30/09
CUST 0977		
169.50		
192.91		
3027101063601NOV09	TC 30906843	12/10/09
Period Totals		
	362.41	
Kentucky Underground	PV 42378501	11/30/09
CUST 0977		
184.50		
143.10		
370.39		
186.00		
192.91		
3027101063601OCT09	TC 30902797	11/05/09
Period Totals		
	1,076.90	
INSIGHT	TC 30899925	10/08/09
3027101063601SEP09		
121.90		
ORDER # 8038394		
3027101063601AUG09	PV 42334055	10/01/09
169.50		
3027101063601JUL09	PV 42334066	10/01/09
Period Totals		
	484.31	
INSIGHT	TC 30896837	09/15/09
3027101063601AUG09		
109.00		
166.50		
3027101063601JUL09	PV 42279402	09/01/09
Period Totals		
	301.91	
169.50		
192.91		
3027101063601JUL09	TC 30892440	08/06/09
Period Totals		
	362.41	

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120113.535000.16	Contr Svc-Other		07/27/09	00012	166.50				AA P
	Kentucky Underground	PV	42279402						AA P
	ACCT# 0977-0402				85.00				AA P
	Laser Images Inc - P	PV	42279420						AA P
	ORDER # 39506				192.91				AA P
	INSIGHT								
	3027101063601JUN09	TC	30889517						
	Period Totals				444.41				
	Kentucky Underground	PV	42258702		186.00				AA P
	CUST# 0977				192.91				AA P
	INSIGHT								
	3027101063601MAY09	TC	30885630						
	Period Totals				378.91				
	Kentucky Underground	PV	42233560		193.50				AA P
	CUST# 0977				109.00				AA P
	Laser Images Inc - P	PV	42233568						AA P
	FOUR # LL00386				192.91				AA P
	INSIGHT								
	3027101063601APR09	TC	30881950						
	Period Totals				495.41				
	Kentucky Underground	PV	42210252		186.00				AA P
	CUST# 0977				196.70				AA P
	Randy Walker Electri	PV	42194844						AA P
	kawc richmond rd				340.00				AA P
	Randy Walker Electri	PV	42194848						AA P
	kawc richmond rd riv				192.91				AA P
	INSIGHT								
	3027101063601MAR09	TC	30878179						
	Period Totals				915.61				
	Kentucky Underground	PV	42174340		174.00				AA P
	CUST# 0977				192.91				AA P
	INSIGHT								AA P
	3027101063601FEB09	TC	30874363						
	Lestar Recycling Inc	PV	42155966		156.05				AA P
	kyaw								
	Period Totals				522.96				
	Kentucky Underground	PV	42147471		150.00				AA P
	acct# 0977-0402				192.91				AA P
	INSIGHT								
	3027101063601JAN09	TC	30870518						
	Period Totals				342.91				







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Account Description Explanation	Do Document Ty	G/L Date	Co.	Debit	Amounts Credit	Current Balance	LT C
Contr Svc-Other			00012				
Period Totals				844.19			
SABRIX NO TAX CHARGE	ST	12/19/07		8.49			AA P
41782348							
Kentucky Underground	PV	12/18/07		141.50			AA P
014554							
Electronic Environme	PV	12/18/07		451.04			AA P
08210702							
Insight - Cable/Inte	PV	12/13/07		184.39			AA P
3027101063601							
SABRIX NO TAX CHARGE	ST	12/01/07		9.36			AA P
41767046							
Period Totals				794.78			
Kentucky Underground	PV	11/30/07		156.00			AA P
inv 014265							
Laser Images Inc - P	PV	11/30/07		85.00			AA P
inv ar5494							
Insight - Cable/Inte	PV	11/09/07		184.39			AA P
3027101063601							
Period Totals				425.39			
SABRIX NO TAX CHARGE	ST	10/23/07		8.40			AA P
41730448							
Kentucky Underground	PV	10/22/07		140.00			AA P
inv 013973							
Randy Walker Electri	PV	10/22/07		323.98			AA P
inv 0035825in							
Period Totals				472.38			
Kentucky Underground	PV	09/24/07		157.50			AA P
inv 013706 kyaw							
Kentucky Underground	PV	09/21/07		138.50			AA P
0977-0402							
Randy Walker Electri	PV	09/21/07		465.39			AA P
river pump stat							
Period Totals				761.39			
Kentucky Underground	PV	08/31/07		151.50			AA P
013167							
Insight - Cable/Inte	PV	08/31/07		550.76			AA P
3027101063601							
Period Totals				702.26			
Insight - Cable/Inte	PV	07/16/07		184.39			AA P
3027101063601							









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120114.535000.16				00012						
	Vulcan Fire Systems	PV 42376578	11/25/09		160.00				AA	P
	Stephen Hillenmeyer	PV 42376584	11/25/09		225.00				AA	P
	FAST SIGNS	CC	6543 11/19/09		171.53				AA	P
	GROTT LOCKSMITH CENT	CC	6543 11/19/09		74.50				AA	P
	GROTT LOCKSMITH CENT	CC	6543 11/19/09		357.73				AA	P
	CHARLES D CLAYBORNE	CC	6497 11/05/09		925.00				AA	P
	LEXINGTON WINDOW CLE	CC								
	CHARLES D CLAYBORNE									
	Period Totals				2,009.31					
	SPRINT RETAIL	CC	6475 10/31/09		182.85				AA	P
	CHARLES D CLAYBORNE	CC	6475 10/31/09		96.00				AA	P
	SPRINT RETAIL	CC	6475 10/31/09		116.20				AA	P
	CHARLES D CLAYBORNE	CC	6475 10/31/09		42.00				AA	P
	Pearce Blackburn Ro	PV 42356048	10/30/09		100.00				AA	P
	AC FROZEN	PV 42356133	10/30/09		108.12				AA	P
	KEY Dept of Housing B	PV 42356141	10/30/09		141.57				AA	P
	INSPECTION UNIT	PV 42345246	10/19/09		4.86				AA	P
	ORDER # C00468	ST 30900350	10/13/09		650.00				AA	P
	a/c 805027349	PV 42338712	10/09/09		291.00				AA	P
	SABRIX NO TAX CHARGE	ST 30900350	10/13/09		81.00				AA	P
	42338715	PV 42338715	10/09/09		116.20				AA	P
	Stephen Hillenmeyer	PV 42338712	10/09/09							
	CUST KY17									
	Pearce Blackburn Ro	PV 42338714	10/09/09							
	KENTUCKY AMERICAN W	PV 42338715	10/09/09							
	Grott Locksmith Cent	PV 42338715	10/09/09							
	REKEY STORAGE R	CC	6413 10/08/09							
	FAST SIGNS	CC	6413 10/08/09							
	CHARLES D CLAYBORNE	CC	130 10/01/09							
	KY UNMAPPED PCARD AC	JE	130 10/01/09							
	KY UNMAPPED PCARD AC	JE	130 10/01/09							
	SABRIX VENDOR TAX	CO ST 30898708	10/01/09							
	42332649	ST								
	Period Totals				1,962.25					
	Grott Locksmith Cent	PV 42332649	09/30/09		351.16				AA	P
	CONFERENCE RM D	PV 42326365	09/23/09		1,479.81				AA	P
	Stephen Hillenmeyer	PV 42326365	09/23/09							
	CUST KY17									
	Stephen Hillenmeyer	PV 42326397	09/23/09		120.00				AA	P
	CUST KY17									
	Period Totals				27.98					
					1,962.25					
					351.16					
					1,479.81					
					120.00					
					27.98					





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120114.535000.16	Contr Svc-Other	CC	5989	06/04/09	00012		5.00			AA	P	
	JOHN W HALL IT	CC	5989	06/04/09			1,255.00			AA	P	
	THE EVERGREEN GROUP	CC	5989	06/04/09			74.50			AA	P	
	CHARLES D CLAYBORNE	CC	5989	06/04/09						AA	P	
	Grott Locksmith	PV	42237188	06/02/09					13.99-	AA	P	
	replace deadbol	PV	42237188	06/02/09					13.99-	AA	P	
	KEY UNMAPPED PCARD AC JE	JE	130	06/01/09						AA	P	
	Period Totals					2,581.42						
	COMMONWEALTH COMMUNI	CC	5965	05/29/09			100.00			AA	P	
	CHARLES D CLAYBORNE	CC	5965	05/29/09			13.99			AA	P	
	KY UNMAPPED PCARD AC JE	JE	130	05/29/09			83.81			AA	P	
	SABRIX NO TAX CHARGE ST	ST	30883797	05/28/09						AA	P	
	42231794											
	Microbac Laboratorie	PV	42231794	05/27/09			1,396.80			AA	P	
	WO # 0904-01701											
	Vulcan Fire Systems	PV	42231830	05/27/09			160.00			AA	P	
	SEMI-ANNUAL IMS											
	HAPPY'S General	Cont	42224625	05/18/09			270.00			AA	P	
	AMERICAN WATER											
	GROTT LOCKSMITH CENT	CC	5898	05/07/09			110.53			AA	P	
	CHARLES D CLAYBORNE	CC	5898	05/07/09						AA	P	
	KY UNMAPPED PCARD AC JE	JE	130	05/01/09					110.53-	AA	P	
	Period Totals					2,135.13						
	KY UNMAPPED PCARD AC JE	JE	130	04/30/09			110.53			AA	P	
	SABRIX NO TAX CHARGE ST	ST	30879394	04/22/09			7.14			AA	P	
	42198709											
	Charles W Buford & S	PV	42198709	04/21/09			119.00			AA	P	
	kawc 3rd floor											
	SimplexGrinnell	CH	42192903	04/15/09			527.58			AA	P	
	Kyaw #544-01443582											
	Dixon Electric Inc-p	PV	42192907	04/15/09			147.39			AA	P	
	kentam replace balla											
	Period Totals					911.64						
	ALLIED COMMUNICATION	CC	5790	03/31/09			661.26			AA	P	
	CHARLES D CLAYBORNE	CC	5790	03/31/09			385.55			AA	P	
	ALLIED COMMUNICATION	CC	5790	03/31/09			197.00			AA	P	
	CHARLES D CLAYBORNE	CC	5790	03/31/09			302.00			AA	P	
	Overhead Door Co of	PV	42182378	03/31/09			102.00			AA	P	
	Door A											
	Pearce Blackburn Ro	PV	42175035	03/27/09			168.00			AA	P	
	LEAK REPAIR											
	HAPPY'S General	Cont	42173568	03/26/09			730.00			AA	P	
	Kyaw repr door/clean											
	Dixon Electric Inc-p	PV	42165327	03/16/09						AA	P	
	change ballast 2nd f											
	HAPPY'S General	Cont	42160870	03/09/09						AA	P	

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G/L Account	Account Description	DO Document	G/L Date	Co.	Debit	Amounts	Credit	Current Balance	LT P C
120114.535000.16	February 2009 Contr Svc-Other			00012					
	Happy General Cont	FV 42160872	03/09/09		120.00				AA P
	Wilson Electric Inc-P	FV 42159812	03/06/09		168.00				AA P
	Period Totals				2,833.81				
	Pearce Blackburn Ro	FV 42154667	02/27/09		305.00				AA P
	KYAW Leak Repair	LEWINGTON TR	02/27/09		618.00				AA P
	CHARLES D CLAYBORNE	5672	02/27/09		923.00				AA P
	Period Totals				4,800.00				AA P
	BP RECLASS TANK COST	JE 30857155	10/30/08		4,800.00				AA P
	Period Totals				754.00				AA P
	Alliance Staffing (Of	FV 41528303	02/28/07		754.00				AA P
	CLERICAL/SEC	FV 41522603	02/22/07		754.00				AA P
	Alliance Staffing (Of	FV 41518176	02/15/07		754.00				AA P
	GENIE JACOBSON	FV 41513157	02/08/07		754.00				AA P
	Period Totals				3,016.00				AA P
	Alliance Staffing (Of	PV 41507316	01/31/07		735.15				AA P
	KYAWC	PV 41496097	01/16/07		603.20				AA P
	Period Totals				754.00				AA P
	Workbasket Accrual - JE	31	01/01/07			1,009.06			AA P
	Workbasket Accrual - JE	31	01/01/07			1,045.00			AA P
	Period Totals				2,092.35				AA P
	Account Totals				40,141.68			37,827.19	
120214.535000.16	ADCOLOR	CC 6223	08/06/09	00012	75.05				AA P
	LISA C HENSINGER								
	Period Totals				75.05				

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Account Description Do Document G/L Date Co.  
Explanation Ty

Contr Svc-Other 00012

Account Totals 75.05

Contr Svc-Other 00012

Westlaw Business PV 42468639 03/31/10 578.58 AA P  
ACCT# 1000659911  
Legal Westlaw Mar 20 JE 30346 03/31/10 578.58 AA P  
Eastern-Ky  
Legal Westlaw Feb ac JE 30224 03/01/10 603.00- AA P  
Eastern-Ky  
Period Totals 1,157.16 603.00-  
Legal Westlaw Feb ac JE 30224 02/28/10 603.00 AA P  
Eastern-Ky  
West Payment Center PV 42444833 02/25/10 603.00 AA P  
ACCT# 1000659911  
Period Totals 1,206.00  
Volt Services Group PV 42079553 11/25/08 378.50 AA P  
9420677  
Period Totals 378.50  
Alliance Staffing(Of PV 41508147 01/31/07 754.00 AA P  
KYAWC  
Alliance Staffing(Of PV 41494764 01/15/07 150.80 AA P  
KYAWC  
Period Totals 904.80  
Account Totals 3,646.46 603.00-  
Contr Svc-Other 00012  
WorkSmart LLC PV 42435282 02/15/10 278.75 AA P  
COACHING BIB-GO  
Period Totals 278.75  
Backtrack Employment PV 42415221 01/15/10 154.00 AA P  
CLIENT 1763-196  
Period Totals 154.00  
WorkSmart LLC PV 42404689 12/31/09 260.00 AA P  
COACHING V BIBB  
WorkSmart LLC PV 42396819 12/22/09 312.50 AA P  
inv 283  
Period Totals 572.50

Current Balance  
75.05

Current Balance  
3,043.46

Current Balance  
75.05

Current Balance  
3,043.46



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120118.535000.16	Contr Svc-Other			00012						
	Acc for Goods/Service	JE	600 09/01/09			20,500.00			AA	P
	Robert Half Account								AA	P
	Rev Rob Half on PIP5	JE	120819 09/01/09				20,500.00			
	Period Totals					20,500.00				
	Acc for Goods/Service	JE	600 08/31/09			20,500.00			AA	P
	Robert Half Account								AA	P
	Rev Rob Half on PIP5	JE	120819 08/31/09				20,500.00		AA	P
	Robert Half Manage	PV	42303488 08/26/09						AA	P
	CUST 01710-0000									
	Period Totals				41,000.00		20,500.00			
	GROTT LOCKSMITH	CENT. CC	5367 11/13/08		86.77				AA	P
	DONNA L BRAXTON									
	Period Totals				86.77					
	Robert Half Internat	PS	41991946 08/18/08		19,375.00				AA	P
	Placemt fee-p Mikael									
	Period Totals				19,375.00					
	Bluegrass Community	PV	41817020 01/24/08		270.00				AA	P
	inv 0000026994									
	Period Totals				270.00					
	KTCGS-PO/REMIT	PS	41775854 12/11/07		290.00				AA	P
	testing-Brett Inman									
	Period Totals				290.00					
	Employment Advisory	PV	41521996 02/21/07		1,000.00				AA	P
	2006 FEE									
	Volle (Services Group	PV	41518256 02/15/07		6,300.00				AA	P
	CUST 9420677									
	Period Totals				7,300.00					
	Account Totals				89,827.02		41,000.00	48,827.02		
120119.535000.16	Contr Svc-Other			00012						
	Eades, Stanley R PhD	PV	42454411 03/11/10			765.00			AA	P
	screening exams									
	Commonwealth Communi	PV	42452563 03/08/10			764.00			AA	P
	CUST 40270930									
	Period Totals					1,529.00				



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Account Description Explanation	Do Document Ty	G/L Date	Co.	Debit	Amounts Credit	Current Balance	LT P C
-----							
Contr Svc-Other							
-----							
00012							
-----							
Period Totals				459.00	300.00		
Eades, Stanley R	PV	42212453	04/30/09				AA P
1007-0409-15				2,383.00			
Accr for Goods/Serv	JE	600	04/30/09				AA P
Commonwealth Communi				300.00			
Commonwealth Communi	PV	42196990	04/21/09				AA P
cust#40270930				250.00			
Period Totals				2,933.00			
Commonwealth Communi	PV	42176254	03/30/09				AA P
cust#40270930				330.00			
Period Totals				330.00			
Stanley R Eades PhD	PV	42155428	02/27/09				AA P
1107-K0209-12				895.00			
Commonwealth Communi	PV	42153376	02/26/09				AA P
cust#40270930				940.00			
Commonwealth Communi	PV	42153380	02/26/09				AA P
cust#40270930				66.00			
SimplexGrinnell - CH	PV	42142052	02/12/09				AA P
kyaw 544-01443582				535.38			
SimplexGrinnell - CH	PV	42142060	02/12/09				AA P
kyaw 544-01443582				827.89			
Lexington Tree Servi	PV	42136508	02/05/09				AA P
544-01443582				360.50			
KYAW REMV LIMB/MAIN				659.10			AA P
SimplexGrinnell - CH	PV	42136513	02/05/09				AA P
544-01443582				1,420.57			
SimplexGrinnell - CH	PV	42136516	02/05/09				AA P
544-01443582				817.08			
SimplexGrinnell - CH	PV	42136517	02/05/09				AA P
544-01443582				6,521.52			
Period Totals				6,521.52			
Grott Locksmith Cent	PV	42126811	01/26/09				AA P
KYAM STK WREHSR FVR				74.50			
CITY ELECTRIC MOTOR	CC	5559	01/22/09				AA P
CHARLES D CLAYBORNE				114.10			
Horton, Beverly Pett	PS	42121817	01/16/09				AA P
FEEES				15.00			
Murray Guard Inc-PO/	PV	42120013	01/14/09				AA P
ACCT 7765 12/19				750.96			
Happy's General	Cont	42115567	01/06/09				AA P
ROOFING REPAIR				165.00			
SABRIX NO TAX CHARGE	ST	30865155	01/01/09				AA P
42112417				31.20			
Period Totals				1,150.76			
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G/L Account	Account Description	Do Ty	Document	G/L Date	Co.	Debit	Amounts	Credit	Current Balance	LT	P
120119.535000.16	CONTR Svc-Other				00012						
	GROTT LOCKSMITH SERV	CC	5494	12/31/08		74.50				AA	P
	CHARLES D CLAYBORNE									AA	P
	Grott Locksmith Cent	PV	42112385	12/31/08		281.47				AA	P
	replace locks									AA	P
	Happy's General Cont	PV	42112390	12/31/08		155.00				AA	P
	GENERAL LABOR									AA	P
	ROTT ROOFER KY	PV	42112417	12/31/08		520.00				AA	P
	BILLING HD 274									AA	P
	Hales Cleaning Servi	PV	42109008	12/30/08		90.00				AA	P
	CLEANING LABOR									AA	P
	Stanley R Edges Phd	PV	42109494	12/30/08		110.00				AA	P
	JUSTIN SENSARA									AA	P
	Murray Guard Inc-PO/	PV	42109496	12/30/08		715.20				AA	P
	acct# 7765									AA	P
	Commonwealth Communi	PV	42109502	12/30/08		50.00				AA	P
	SERVICE LABOR									AA	P
	Stanley R Edges Phd	PV	42109505	12/30/08		110.00				AA	P
	Screening Exams									AA	P
	Murray Guard Inc-PO/	PV	42109515	12/30/08		715.20				AA	P
	ACCT# 7765 11/2/07									AA	P
	Commonwealth Communi	PV	42109540	12/30/08		567.00				AA	P
	cust# 40270930									AA	P
	DIXON ELECTRIC	CC	5472	12/18/08		197.35				AA	P
	CHARLES D CLAYBORNE									AA	P
	DIXON ELECTRIC	CC	5472	12/18/08		84.00				AA	P
	CHARLES D CLAYBORNE									AA	P
	DIXON ELECTRIC	CC	5472	12/18/08		84.00				AA	P
	CHARLES D CLAYBORNE									AA	P
	Murray Guard Inc-PO/	PV	42095030	12/15/08		715.20				AA	P
	ACCT# 7765									AA	P
	SABRIX NO TAX CHARGE	ST	30862767	12/13/08		13.86				AA	P
	42092346									AA	P
	Charles W Buford & S	PV	42092346	12/12/08		231.00				AA	P
	REPAIR IN RESTR									AA	P
	Happy's General Cont	PV	42092161	12/11/08		90.00				AA	P
	GENERAL LABOR									AA	P
	Overhead Door Co of	PV	42092192	12/11/08		1,319.00				AA	P
	ORDER # 149505									AA	P
	Murray Guard Inc-PO/	PV	42084788	12/03/08		715.20				AA	P
	ACCT# 7765 10/31									AA	P
	Murray Guard Inc-PO/	PV	42084791	12/03/08		715.20				AA	P
	ACCT# 7765 11/07									AA	P
	Murray Guard Inc-PO/	PV	42084842	12/03/08		715.20				AA	P
	ACCT# 7765 11/14									AA	P
	Accrue for Good/ Ser	JE	121005	12/01/08			715.20			AA	P
	Murray Guard									AA	P
	Period Totals					8,268.38			715.20		
	Accrue for Good/ Ser	JE	121005	11/30/08			715.20			AA	P
	Murray Guard									AA	P
	Happy's General Cont	PV	42082029	11/26/08			210.00			AA	P

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120119.535000.16	Explanation	Ty					Balance		C
	Contr Svc-Other			00012					
145	Happy's General Cont	PV 42082039	11/26/08		490.00			AA	P
15	COMMONWEALTH COMMUNI	CC	5401 11/26/08		125.26			AA	P
	CHARLES D CLAYBORNE				9.00			AA	P
	SABRIX VENDOR TAX CO	ST 30859789	11/20/08		9.00			AA	P
	42075448								
	SABRIX VENDOR TAX CO	ST 30859789	11/20/08		9.00			AA	P
	42075450								
	Happy's General	Cont PV 42075258	11/19/08		490.00			AA	P
	LANDSCAPING & PA								
	Happy's General	Cont PV 42075261	11/19/08		490.00			AA	P
	LANDSCAPING & PA								
	Happy's General	Cont PV 42075263	11/19/08		150.00			AA	P
	LAWN CARE VARIO								
	Happy's General	Cont PV 42075280	11/19/08		930.00			AA	P
	LAWN CARE VARIO								
	Happy's General	Cont PV 42075316	11/19/08		235.00			AA	P
	LAWN CARE VARIO								
	Overhead Door Co of	PV 42075434	11/19/08		189.00			AA	P
	ORDER # 149256								
	Happy's General	Cont PV 42075438	11/19/08		165.00			AA	P
	GENERAL LABOR								
	Happy's General	Cont PV 42075439	11/19/08		490.00			AA	P
	LANDSCAPING & PA								
	Happy's General	Cont PV 42075443	11/19/08		490.00			AA	P
	LANDSCAPING & P								
	Happy's General	Cont PV 42075445	11/19/08		45.00			AA	P
	LAWN CARE VARIO								
	Happy's General	Cont PV 42075447	11/19/08		175.00			AA	P
	LAWN CARE VARIO								
	Commonwealth Communi	PV 42075448	11/19/08		170.99			AA	P
	ORDER # 0000028								
	Commonwealth Communi	PV 42075450	11/19/08		170.99			AA	P
	ORDER # 0000028								
	Murray Guard Inc-PO/	PV 42073280	11/17/08		715.20			AA	P
	ACCT# 7765								
	Commonwealth Communi	PV 42073297	11/17/08		66.00			AA	P
	CUST# 40270930								
	DIXON ELECTRIC	CC	5360 11/13/08		112.00			AA	P
	CHARLES D CLAYBORNE								
	SABRIX NO TAX CHARGE	ST 30858777	11/12/08		9.00			AA	P
	42068174								
	Overhead Door Co of	PV 42068813	11/12/08		328.99			AA	P
	ORDER # 149146								
	Commonwealth Communi	PV 42068174	11/11/08		150.00			AA	P
	CUST 634								
	Murray Guard Inc-PO/	PV 42063246	11/05/08		715.20			AA	P
	ACCT 7765 10/10								
	KY Dept of Housing B	PV 42063249	11/05/08		100.00			AA	P
	ELEVATOR UNIT 2								
	Murray Guard Inc-PO/	PV 42063262	11/05/08		715.20			AA	P

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120119.535000.16	ACCT 7765 10/17			00012						
	Happy's General	Cont	PV	42063293	11/05/08	255.00			AA	P
	GENERAL LABOR	Cont	PV	42063295	11/05/08	135.00			AA	P
	Happy's General	Cont	PV	42063298	11/05/08	150.00			AA	P
	GENERAL LABOR	Cont	PV	42063301	11/05/08	30.00			AA	P
	Happy's General	Cont	PV	42063303	11/05/08	495.00			AA	P
	LABOR CLEAN WAT	Cont	PV	42063306	11/05/08	570.00			AA	P
	GENERAL LABOR	Cont	PV	42063309	11/05/08	240.00			AA	P
	Happy's General	Cont	PV	42063312	11/05/08	1,785.00			AA	P
	VARIOUS SERVICE	Cont	PV	42063315	11/05/08	120.00			AA	P
	Happy's General	Cont	PV	42063315	11/05/08		1,430.40		AA	P
	PLUMBING & PAINT	Accru	JE	121013	11/01/08		8,140.00		AA	P
	Rec'd KY PTP 5	Accru	JE	121013	11/01/08			1,430.40	AA	P
	Murray Guard	Accru	JE	121013	11/01/08			8,140.00	AA	P
	Rec'd KY PTP 5	Accru	JE	121013	11/01/08				AA	P
	Happy's General Con								AA	P
	Period Totals					12,441.03				
	PIERATTS									
	CHARLES D CLAYBORNE									
	Rec'd KY PTP 5	Accru	JE	121013	10/31/08	113.73			AA	P
	Murray Guard	Accru	JE	121013	10/31/08	1,430.40			AA	P
	Happy's General	Cont	PV	42052361	10/24/08	8,140.00			AA	P
	Murray Guard Inc-PO	Cont	PV	42052361	10/24/08	715.20			AA	P
	ACCT 7765 10/03								AA	P
	Happy's General	Cont	PV	42052378	10/24/08	211.64			AA	P
	VARIOUS SERVICE	Cont	PV	42052391	10/24/08	160.00			AA	P
	Happy's General	Cont	PV	42052391	10/24/08	65.00			AA	P
	LAWN CARE	Cont	CC	5287	10/23/08	300.02			AA	P
	GROTT LOCKSMITH CENT	Cont	CC	5287	10/23/08	2.40			AA	P
	CHARLES D CLAYBORNE	Cont	CC	5287	10/23/08	67.81			AA	P
	DIXON ELECTRIC	Cont	CC	30855528	10/16/08	122.15			AA	P
	CHARLES D CLAYBORNE	Cont	CC	30855528	10/16/08	335.00			AA	P
	SABRILX VENDOR TAX CO	Cont	ST	42044674	10/15/08	588.50			AA	P
	Fast Signs-PO/REMIT	Cont	PV	42044674	10/15/08				AA	P
	42044674								AA	P
	CUST 2190								AA	P
	Dixon Electric Inc-P	Cont	PV	42044677	10/15/08				AA	P
	ORDER # 0159								AA	P
	Happy's General	Cont	PV	42044679	10/15/08				AA	P
	VARIOUS SERVICE	Cont	PV	42044681	10/15/08				AA	P
	Happy's General	Cont	PV	42044681	10/15/08				AA	P
	VARIOUS SERVICE	Cont	PV	42044681	10/15/08				AA	P

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120119.535000.16	Happy's General Cont	FV 42044684	10/15/08	00012	490.00				AA	P
	Happy's General Cont	FV 42044686	10/15/08		490.00				AA	P
	Happy's General Cont	FV 42044689	10/15/08		99.84				AA	P
	Commonwealth Communi	FV 42044696	10/15/08		680.00				AA	P
	Commonwealth Communi	FV 42044699	10/15/08		350.00				AA	P
	Murray Guard Inc-PO/	FV 42044704	10/15/08		715.20				AA	P
	Murray Guard Inc-PO/	FV 42039698	10/10/08		715.20				AA	P
	Accrual	09.0 JE	120911	10/01/08		715.20			AA	P
	Murray Guard									
	Period Totals				15,792.09			715.20		
	Murray Guard Inc-PO/	FV 42031566	09/30/08		715.20				AA	P
	Murray Guard Inc-PO/	FV 42031572	09/30/08		715.20				AA	P
	Accrual	09.0 JE	120911	09/30/08		715.20			AA	P
	Murray Guard	FV 42029397	09/29/08		2,265.29				AA	P
	Paint Ramp	CC	5174	09/25/08	234.24				AA	P
	Commonwealth Communi	CC	5174	09/25/08	715.20				AA	P
	Charles D Clayborne	FV 42019881	09/17/08		715.20				AA	P
	Murray Guard Inc-PO/	FV 42019884	09/17/08		715.20				AA	P
	Murray Guard Inc-PO/	FV 42019885	09/17/08		715.20				AA	P
	Murray Guard Inc-PO/	FV 42019899	09/17/08		715.20				AA	P
	Murray Guard	CC	5129	09/11/08	168.00				AA	P
	Charles D Clayborne	CC	5129	09/11/08	529.11				AA	P
	Commonwealth Communi	CC	5108	09/04/08	112.00				AA	P
	Dixon Electric	CC	5108	09/04/08	925.00				AA	P
	Charles D Clayborne	CC	5108	09/04/08	66.00				AA	P
	Lexington Window Cle	FV 42006466	09/02/08						AA	P
	Commonwealth Communi	FV 42006466	09/02/08						AA	P
	Accrual	08.0 JE	120804	09/01/08		715.20			AA	P
	Murray Guard	CC	120804	09/01/08		715.20			AA	P
	Accrual	08.0 JE	120804	09/01/08					AA	P
	Murray Guard									
	Period Totals				9,306.04			1,430.40		

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120119.535000.16	Contr Svc Other			00012				
	KV PTPS Accrual 08.0 JE	120804	08/31/08		715.20			AA P
	Murray Guard	120804	08/31/08		715.20			AA P
	KI PTPS Accrual 08.0 JE	120804	08/31/08		715.20			AA P
	Murray Guard	42003429	08/28/08		715.20			AA P
	Murray Guard	42003439	08/28/08		715.20			AA P
	Murray Guard	42003439	08/28/08		715.20			AA P
	Murray Guard	42003449	08/28/08		824.00			AA P
	Commonwealth Communi	42003436	08/28/08		3,691.00			AA P
	Commonwealth Communi	42003436	08/28/08		199.00			AA P
	Commonwealth Communi	42000640	08/26/08		715.20			AA P
	Commonwealth Communi	41985446	08/11/08		715.20			AA P
	Murray Guard Inc-PO/	41984815	08/08/08		410.90			AA P
	Murray Guard Inc-PO/	41980061	08/01/08		715.20			AA P
	Murray Guard Inc-PO/	41980070	08/01/08		715.20			AA P
	Murray Guard Inc-PO/	160	08/01/08			3,691.00		AA P
	KY Workbasket Accrua JE				10,131.30	3,691.00		
	Period Totals							
	Evergreen Environmen	41978747	07/31/08		984.50			AA P
	KV Workbasket Accrua JE	160	07/31/08		3,691.00			AA P
	Murray Guard Inc-PO/	41970662	07/24/08		715.20			AA P
	Murray Guard Inc-PO/	41970667	07/24/08		1,100.00			AA P
	Commonwealth Communi	41970670	07/24/08		278.00			AA P
	Commonwealth Communi	41970672	07/24/08		715.20			AA P
	Murray Guard Inc-PO/	4947	07/17/08		168.00			AA P
	DIXON ELECTRIC	41959824	07/14/08		715.20			AA P
	CHARLES D CLAYBORNE	41959829	07/14/08		715.20			AA P
	Murray Guard Inc-PO/	4919	07/10/08		172.78			AA P
	FAST SIGNS	30842149	07/03/08		9.30			AA P
	CHARLES D CLAYBORNE	41953271	07/02/08		180.00			AA P
	SARBY NO TAX CHARGE	41953267	07/02/08		155.00			AA P
	Hales Cleaning Servi	41953271	07/02/08			9,599.38		AA P
	FRANTZ INC-PO/REMIT	41953271	07/02/08					AA P
	INV# 542592							
	Period Totals							



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120119.535000.16	Explanation	ty		Date	00012				Balance		C
	Murray Guard Inc-PO/	FV	41950942	06/30/08		715.20				AA	P
	ACCR# 7767									AA	P
	Commonwealth Communi	FV	41950947	06/30/08		200.00				AA	P
	CUSI# 40470930									AA	P
	Murray Guard Inc-PO/	FV	41951027	06/30/08		715.20				AA	P
	ACCR# 7765									AA	P
	Overhead Door Co of	FV	41935885	06/13/08		134.25				AA	P
	ORDER# 144013									AA	P
	Murray Guard Inc-PO/	FV	41935907	06/13/08		715.20				AA	P
	ACCR# 7765									AA	P
	Murray Guard Inc-PO/	FV	41935909	06/13/08		715.20				AA	P
	ACCR# 7765									AA	P
	Service Stanley R	FV	41935912	06/13/08		340.00				AA	P
	ORDER# 0217									AA	P
	Electric Inc-P	FV	41928851	06/04/08		84.00				AA	P
	ORDER# 0217									AA	P
	Commonwealth Communi	FV	41927079	06/03/08		66.00				AA	P
	CUSI# 40270930									AA	P
	Murray Guard Inc-PO/	FV	41927236	06/03/08		715.20				AA	P
	ACCR# 7765									AA	P
	Murray Guard Inc-PO/	FV	41927239	06/03/08		715.20				AA	P
	ACCR# 7765									AA	P
	Rec'd but not Invoice	JE	120514	06/01/08			715.20			AA	P
	Murray Guard									AA	P
	Period Totals					5,115.45		715.20			
	Rec'd but not Invoice	JE	120514	05/31/08			715.20			AA	P
	Murray Guard									AA	P
	PIERCE	CC	4762	05/30/08			192.48			AA	P
	CHARLES D CLAYBORNE									AA	P
	Dixon Electric Inc-P	FV	41919156	05/23/08		1,188.26				AA	P
	inv 70500001									AA	P
	Murray Guard Inc-PO/	FV	41911584	05/13/08		715.20				AA	P
	inv 243339									AA	P
	SKI'S LOCKSMITH	CC	4690	05/08/08			165.65			AA	P
	CHARLES D CLAYBORNE									AA	P
	Murray Guard Inc-PO/	FV	41906401	05/07/08		715.20				AA	P
	inv 242851									AA	P
	Commonwealth Communi	FV	41906417	05/07/08		150.00				AA	P
	inv 80251									AA	P
	Commonwealth Communi	FV	41906422	05/07/08		275.00				AA	P
	inv 80258									AA	P
	Commonwealth Communi	FV	41906444	05/07/08		3,140.00				AA	P
	inv 80255									AA	P
	Murray Guard Inc-PO/	FV	41906452	05/07/08		715.20				AA	P
	inv 243072									AA	P
	Stanley R Eades Phd	FV	41906662	05/07/08		1,845.00				AA	P
	inv 1105k4815a									AA	P
	KY PTP 5 Accrual 04.	JE	120405	05/01/08			715.20			AA	P
	Security Guards									AA	P
	KY PTP 5 Accrual 04.	JE	120405	05/01/08			715.20			AA	P

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120119.535000.16	Security Guards			00012					
	Contr Svc-Other								
	KY Workbasket Accrua JE	160	05/01/08					4,985.00-	AA P
	Period Totals				9,817.19			6,415.40-	
	KV Workbasket Accrua JE	160	04/30/08						AA P
	PTP 5 Accrual 04. JE	120405	04/30/08		4,995.00				AA P
	Security Guards								
	KV PTP 5 Accrual 04. JE	120405	04/30/08		715.20				AA P
	Security Guards								
	SABRIX NO TAX CHARGE ST	30832846	04/23/08		18.84				AA P
	41891895								
	Murray Guard Inc-PO/	PV 41891861	04/22/08		715.20				AA P
	inv 242585								
	Charles W Buford & S	PV 41891895	04/22/08		314.00				AA P
	sink faucet								
	Vulcan Hire Systems	PV 41890871	04/21/08		175.00				AA P
	semiannual inspectio								
	Murray Guard Inc-PO/	PV 41884146	04/14/08		715.20				AA P
	security service								
	Stanley R Eades PhD	PV 41884150	04/14/08		70.00				AA P
	screening exams								
	Murray Guard Inc-PO/	PV 41884169	04/14/08		715.20				AA P
	security service								
	Commonwealth Communi	PV 41884174	04/14/08		225.00				AA P
	lock replacement								
	Commonwealth Communi	PV 41884176	04/14/08		399.00				AA P
	labor/locksmit								
	Commonwealth Communi	PV 41884179	04/14/08		562.00				AA P
	phone service/labor								
	Commonwealth Communi	PV 41884188	04/14/08		626.00				AA P
	camera replace								
	Dixon Electric Inc-P	PV 41883756	04/11/08		210.00				AA P
	inv 69370001								
	PTP 5 Accrual 03.08	JE 120306	04/01/08				715.20-		AA P
	PTP 5 Accrual 03.08	JE 120306	04/01/08				715.20-		AA P
	Period Totals				11,160.84			1,430.40-	
	PTP 5 Accrual 03.08	JE 120306	03/31/08		715.20				AA P
	PTP 5 Accrual 03.08	JE 120306	03/31/08		715.20				AA P
	Murray Guard Inc-PO/	PV 41871067	03/27/08		715.20				AA P
	security service								
	Overhead Door Co of	PV 41869688	03/26/08		156.93				AA P
	inv 238866								
	Murray Guard Inc-PO/	PV 41865534	03/21/08		715.20				AA P
	guard duty								
	Murray Guard Inc-PO/	PV 41862146	03/17/08		715.20				AA P
	inv 241696								
	SABRIX NO TAX CHARGE	ST 30829748	03/13/08		80.26				AA P
	41858603								
	Microbac Laboratorie	PV 41858603	03/12/08		1,337.60				AA P

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120119.535000.16	Contr Svc-Other			00012					
	inv 20701								
	Murray Guard Inc-PO/	PV	41853994	03/07/08	715.20				AA P
	inv 240835								
	Dixon Electric Inc-P	PV	41853252	03/06/08	168.00				AA P
	inv 68980001								
	PTP 5 Accrual 02.08	JE	120211	03/01/08		715.20-			AA P
	Security guards								
	PTP 5 Accrual 02.08	JE	120211	03/01/08		715.20-			AA P
	Security guards								
	Period Totals				6,033.99	1,430.40-			
	PTP 5 Accrual 02.08	JE	120211	02/29/08	715.20				AA P
	Security guards								
	PTP 5 Accrual 02.08	JE	120211	02/29/08	715.20				AA P
	Security guards								
	Murray Guard Inc-PO/	PV	41846505	02/28/08	715.20				AA P
	inv 240360								
	Stanley R Eades PhD	PV	41846513	02/28/08	795.00				AA P
	inv 11705k020814a								
	Murray Guard Inc-PO/	PV	41846531	02/28/08	715.20				AA P
	inv 240618								
	Overhead Door Co of	PV	41841298	02/21/08	136.65				AA P
	inv 237864								
	Commonwealth Communi	PV	41839347	02/19/08	66.00				AA P
	inv 211047								
	Murray Guard Inc-PO/	PV	41834995	02/13/08	715.20				AA P
	inv 239983								
	Murray Guard Inc-PO/	PV	41833490	02/12/08	715.20				AA P
	inv 239728								
	Dixon Electric Inc-P	PV	41833683	02/12/08	531.51				AA P
	inv 68440001								
	Murray Guard Inc-PO/	PV	41828143	02/06/08	715.20				AA P
	inv 239274								
	Commonwealth Communi	PV	41828144	02/06/08	50.00				AA P
	inv 210960								
	Murray Guard Inc-PO/	PV	41828146	02/06/08	715.20				AA P
	inv 239522								
	Commonwealth Communi	PV	41828150	02/06/08	332.00				AA P
	inv 210959								
	Commonwealth Communi	PV	41828153	02/06/08	75.00				AA P
	inv 210961								
	KY PTP 5 ACCRUAL 01.	JE	120109	02/01/08		715.20-			AA P
	Murray Guards								
	KY PTP 5 ACCRUAL 01.	JE	120109	02/01/08		715.20-			AA P
	Murray Guards								
	Period Totals				7,707.76	1,430.40-			
	KY PTP 5 ACCRUAL 01.	JE	120109	01/31/08	715.20				AA P
	Murray Guards								
	KY PTP 5 ACCRUAL 01.	JE	120109	01/31/08	715.20				AA P



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120119.535000.16	Contr Svc-Other received not invoice Murray Guard	JE	121107	12/01/07			715.20		AA P
	Period Totals				13,448.95		1,430.40		
	received not invoice Murray Guard	JE	121107	11/30/07	715.20				AA P
	received not invoice Murray Guard	JE	121107	11/30/07	715.20				AA P
	Murray Guard Inc-PO/Inv 236907	PV	41762950	11/28/07	715.20				AA P
	Murray Guard Inc-PO/Inv 236278	PV	41754476	11/16/07	715.20				AA P
	Murray Guard Inc-PO/Inv 236026	PV	41754481	11/16/07	715.20				AA P
	Murray Guard Inc-PO/Inv 236652	PV	41754487	11/16/07	715.20				AA P
	Dixon Electric Inc-P/Inv 64440001	PV	41751298	11/12/07	1,645.88				AA P
	Overhead Door Co of KY Workbasket Accrue Inv Rec'd Not Invoice Murray Guard	PV	41751299	11/12/07	167.80				AA P
	Accrue Inv Rec'd Not Invoice Murray Guard	JE	160	11/01/07		1,645.88			AA P
	Accrue Inv Rec'd Not Invoice Murray Guard	JE	121009	11/01/07		715.20			AA P
	Period Totals				6,104.88		3,076.28		
	Murray Guard Inc-PO/7765	PV	41741388	10/31/07	715.20				AA P
	KY Workbasket Accrue Inv Rec'd Not Invoice Murray Guard	JE	160	10/31/07		1,645.88			AA P
	Accrue Inv Rec'd Not Invoice Murray Guard	JE	121009	10/31/07		715.20			AA P
	Accrue Inv Rec'd Not Invoice Murray Guard	JE	121009	10/31/07	715.20				AA P
	GROTT LOCKSMITH CENT CHARLES D CLAYBORNE	CC	3970	10/26/07	72.50				AA P
	Murray Guard Inc-PO/Inv 235560	PV	41730460	10/22/07	715.20				AA P
	COMMONWEALTH COMMUNI CHARLES D CLAYBORNE	CC	3947	10/18/07	50.00				AA P
	COMMONWEALTH COMMUNI CHARLES D CLAYBORNE	CC	3947	10/18/07	100.00				AA P
	LOCKER SPECIALTIES CHARLES D CLAYBORNE	CC	3947	10/18/07	65.00				AA P
	Vulcan Fire Systems Inv 24152	PV	41727256	10/17/07	160.00				AA P
	Murray Guard Inc-PO/235186	PV	41725958	10/16/07	715.20				AA P
	Murray Guard Inc-PO/Inv 234925	PV	41719191	10/08/07	715.20				AA P

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120119.535000.16	All Blinds LLC	PV 41716029	10/04/07	00012	1,300.00				AA	P
	BIG AUGER MACHINE & CHARLES D CLAYBORNE	CC	3899 10/04/07		230.00				AA	P
	Invoices Rec'd Not V	JE	120911 10/01/07				715.20		AA	P
	Period Totals				7,914.58		715.20			
	Invoices Rec'd Not V	JE	120911 09/30/07		715.20				AA	P
	COMMONWEALTH COMMUNI	CC	3868 09/28/07		150.00				AA	P
	CHARLES D CLAYBORNE									
	Murray Guard Inc-PO/	PV	41707658 09/26/07		715.20				AA	P
	inv 234449									
	Murray Guard Inc-PO/	PV	41707686 09/26/07		715.20				AA	P
	inv 234715									
	Commonwealth Communi	RI	10097537 09/24/07				150.00		AA	P
	refund/paid									
	SIMPLEX GRINNELL WEB	CC	3833 09/20/07		13.50				AA	P
	CHARLES D CLAYBORNE									
	LEXINGTON WINDOW CLE	CC	3833 09/20/07		850.00				AA	P
	CHARLES D CLAYBORNE									
	Murray Guard Inc-PO/	PV	41701144 09/19/07		2,668.64				AA	P
	inv 233320									
	Murray Guard Inc-PO/	PV	41697025 09/14/07		715.20				AA	P
	ky aw 233804									
	Murray Guard Inc-PO/	PV	41697057 09/14/07		715.20				AA	P
	ky aw 234072									
	COIT CLEANING	CC	3807 09/13/07		842.00				AA	P
	CHARLES D CLAYBORNE									
	Murray Guard Inc-PO/	PV	41693959 09/11/07		715.20				AA	P
	ACT# 7765									
	Commonwealth Communi	PV	41693962 09/11/07		158.00				AA	P
	ACT# 40270930									
	Murray Guard Inc-PO/	PV	41693968 09/11/07		715.20				AA	P
	ACT# 7765									
	Accrue Invoices Rec'	JE	120813 09/01/07				1,430.40		AA	P
	Period Totals				9,688.54		1,580.40			
	Murray Guard Inc-PO/	PV	41682965 08/31/07		715.20				AA	P
	232648									
	Murray Guard Inc-PO/	PV	41682970 08/31/07		715.20				AA	P
	233060									
	Accrue Invoices Rec'	JE	120813 08/31/07		1,430.40				AA	P
	SABRIX NO TAX CHARGE	ST	30810553 08/01/07		9.00				AA	P
	41653264									
	accrue for misc. inv	JE	120322 08/01/07				715.20		AA	P
	security									
	Period Totals				2,869.80		715.20			
	Commonwealth Communi	PV	41657663 07/31/07		125.00				AA	P

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120119.535000.16	Contr Svc-Other			00012						
	ACCT# 40270930	PV	41657675	07/31/07		100.00			AA	P
	Commonwealth Communi								AA	P
	ACCT# 40270930	JE	120322	07/31/07		715.20			AA	P
	accrue for misc. inv								AA	P
	security	PV	41653264	07/30/07		150.00			AA	P
	Commonwealth Communi								AA	P
	KYAW	PV	41652264	07/27/07		715.20			AA	P
	Murray Guard Inc-PO/								AA	P
	232182	PV	41652302	07/27/07		715.20			AA	P
	Murray Guard Inc-PO/								AA	P
	231930	CC	3626	07/26/07		160.42			AA	P
	COMMONWEALTH COMMUNI								AA	P
	CHARLES D CLAYBORNE	CC	3626	07/26/07		331.26			AA	P
	DIXON ELECTRIC	PV	41646561	07/23/07		345.00			AA	P
	CHARLES D CLAYBORNE								AA	P
	Stanley R Eades Phd	PV	41646562	07/23/07		715.20			AA	P
	1105k060712A								AA	P
	Murray Guard Inc-PO/								AA	P
	231536	PV	41643989	07/18/07		676.80			AA	P
	Murray Guard Inc-PO/								AA	P
	security services	PV	41641837	07/16/07		715.20			AA	P
	7765								AA	P
	COMMONWEALTH COMMUNI								AA	P
	CHARLES D CLAYBORNE	CC	3575	07/12/07		100.00			AA	P
	Master Carpet Care I	PV	41638420	07/11/07		399.95			AA	P
	49041								AA	P
	COMMONWEALTH COMMUNI								AA	P
	CHARLES D CLAYBORNE	CC	3554	07/05/07		160.00			AA	P
	Murray Guard Inc-PO/								AA	P
	230811	PV	41632662	07/03/07		715.20			AA	P
	Murray Guard Inc-PO/								AA	P
	231033	PV	41632664	07/03/07		715.20			AA	P
	Period Totals					7,554.83				
	Murray Guard Inc-PO/								AA	P
	7765	PV	41622482	06/22/07		715.20			AA	P
	Murray Guard Inc-PO/								AA	P
	7765	PV	41622484	06/22/07		715.20			AA	P
	Murray Guard Inc-PO/								AA	P
	7765	PV	41622496	06/22/07		715.20			AA	P
	Murray Guard Inc-PO/								AA	P
	7765	PV	41622671	06/22/07		676.80			AA	P
	Murray Guard Inc-PO/								AA	P
	7765	PV	41622673	06/22/07		715.20			AA	P
	Commonwealth Communi								AA	P
	40270930	PV	41622684	06/22/07		435.00			AA	P
	Commonwealth Communi								AA	P
	40270930	PV	41622686	06/22/07		100.00			AA	P
	ROTO-ROOTER								AA	P
	CHARLES D CLAYBORNE	CC	3501	06/21/07		149.50			AA	P





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120119.535000.16	Simplex Grinnell - CH	PV	41559576	04/10/07	00012				AA P
	Contr Svc Other								
	6152590								
	2075778								
	Guard Inc-PO/	PV	41557687	04/09/07					AA P
	FRANK ROSS ST	CC	3184	04/06/07					AA P
	RACO INDUSTRIES LLC	JE		04/01/07			128.17		AA P
	0307 BOARD ACCRUAL	JE		04/01/07			402.72		AA P
	RACO INDUSTRIES LLC	JE		04/01/07			53.00		AA P
	ACCURUAL 03 07	JE		04/01/07					
	B&D REFRIGERATION	JE		04/01/07					
	2075778	JE		04/01/07					
	SIMPLEX GRINNELL WE								
	Period Totals				9,008.97		583.89		
	0307 PCARD ACCRUAL	JE		03/31/07					AA P
	RACO INDUSTRIES LLC	PV	41551936	03/30/07					AA P
	Murray Guard Inc-PO/	PV	41551946	03/30/07					AA P
	7765								
	Commonwealth Communi	PV	41551946	03/30/07					AA P
	40270930								
	Murray Guard Inc-PO/	PV	41551991	03/30/07					AA P
	7765								
	Stanley R Eades Phd	PV	41552509	03/30/07					AA P
	KV&W	PV	41552644	03/30/07					AA P
	12005706								
	J&J Systems Plus Inc	PV	41552644	03/30/07					AA P
	12005706								
	Accrue P-Card 03 07	JE		03/30/07					AA P
	B&D REFRIGERATION	JE		03/30/07					AA P
	ACCURUAL 03 07	JE		03/30/07					AA P
	SIMPLEX GRINNELL WE								
	URFIRST LAUNDRY SVCS	CC	3099	03/15/07					AA P
	CHARLES D CLAYBORNE	CC	3099	03/15/07					AA P
	URFIRST LAUNDRY SVCS	CC	3099	03/15/07					AA P
	CHARLES D CLAYBORNE	CC	3099	03/15/07					AA P
	CLEAN SWEEP CAR WASH	CC	3099	03/15/07					AA P
	CHARLES D CLAYBORNE	CC	3099	03/15/07					AA P
	Murray Guard Inc-PO/	PV	41538070	03/13/07					AA P
	ACCT 7765								
	SABRIX NO TAX CHARGE	ST	30796224	03/10/07					AA P
	41534874								
	Charles W Buford & S	PV	41534874	03/09/07					AA P
	KAWC 2300 RICHMOND R								
	SABRIX NO TAX CHARGE	ST	30795778	03/08/07					AA P
	41533676								
	SABRIX NO TAX CHARGE	ST	30795778	03/08/07					AA P
	41533682								
	WM SUPERCENTER	CC	3075	03/08/07					AA P
	CHARLES D CLAYBORNE	CC	3075	03/08/07					AA P
	WM SUPERCENTER	CC	3075	03/08/07					AA P
	CHARLES D CLAYBORNE	CC	3075	03/08/07					AA P
	Dixon Electric Inc-P	PV	41533676	03/07/07					AA P

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120119.535000.16	Contr Svc-Other			00012						
	KYAWC Electric Inc-P	PV 41533676	03/07/07		300.76				AA	P
	Dixon KYAWC	PV 41533678	03/07/07		805.00				AA	P
	Harvey's Environment	PV 41533681	03/07/07		1,023.27				AA	P
	Overhead Door Co of	PV 41533682	03/07/07		43.13				AA	P
	KENTAW01	PV 41533895	03/07/07		676.80				AA	P
	UniFirst Corporation	PV 41533897	03/07/07		950.00				AA	P
	Murray Guard Inc-PO/	PV 41533900	03/07/07		676.80				AA	P
	KYAWC	ST 30794493	03/01/07		21.60		2.18-		AA	P
	Commonwealth Communi	JE 130	03/01/07				41.34-		AA	P
	Murray Guard Inc-PO/	JE 130	03/01/07						AA	P
	7765 KYAWC	JE 130	03/01/07						AA	P
	SABRIX NO TAX CHARGE	ST 30794493	03/01/07						AA	P
	41528237	ST 30794493	03/01/07						AA	P
	Pcard Accrual 2/07	JE	130	03/01/07					AA	P
	WM SUPERCENTER	JE	130	03/01/07					AA	P
	Pcard Accrual 2/07	JE	130	03/01/07					AA	P
	WM SUPERCENTER	JE	130	03/01/07					AA	P
	Period Totals				8,740.80		43.52-			
	Murray Guard Inc-PO/	PV 41528040	02/28/07		676.80				AA	P
	ACCT# 7765	PV 41528067	02/28/07		66.00				AA	P
	Commonwealth Communi	PV 41528069	02/28/07		676.80				AA	P
	ACCT# 40270930	PV 41528237	02/28/07		360.00				AA	P
	Murray Guard Inc-PO/	JE	130	02/28/07	2.18				AA	P
	Newtech Systems Inc	JE	130	02/28/07	41.34				AA	P
	REPROGAM FIRE ALARM	ST 30793129	02/23/07		2.25				AA	P
	Pcard Accrual 2/07	PV 41522552	02/22/07		37.49				AA	P
	WM SUPERCENTER	PV 41522552	02/22/07		43.13				AA	P
	Pcard Accrual 2/07	CC 3027	02/22/07		2.50				AA	P
	WM SUPERCENTER	ST 30792078	02/15/07		8.40				AA	P
	SABRIX NO TAX CHARGE	ST 30792078	02/15/07		4.92				AA	P
	41522552	ST 30792078	02/15/07		315.00				AA	P
	UniFirst Corporation	CC 3003	02/15/07		676.80				AA	P
	CUST# 475210	CC 3003	02/15/07						AA	P
	UFLRST LAUNDRY SVCS	CC 3003	02/15/07						AA	P
	CHARLES D CLAYBORNE	CC 3003	02/15/07						AA	P
	SABRIX NO TAX CHARGE	ST 30792078	02/15/07						AA	P
	41506022	ST 30792078	02/15/07						AA	P
	SABRIX NO TAX CHARGE	ST 30792078	02/15/07						AA	P
	41507503	ST 30792078	02/15/07						AA	P
	SABRIX NO TAX CHARGE	ST 30792078	02/15/07						AA	P
	41512395	ST 30792078	02/15/07						AA	P
	SABRIX NO TAX CHARGE	CC 3003	02/15/07						AA	P
	B.L. RADDEN & SON IN	CC 3003	02/15/07						AA	P
	CHARLES D CLAYBORNE	CC 3003	02/15/07						AA	P
	Murray Guard Inc-PO/	PV 41518142	02/15/07						AA	P
	KYAWC 7765	PV 41518142	02/15/07						AA	P

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-	-	01/01/07	03/31/10	-	-	01/01/07	03/31/10	-	-	01/01/07	03/31/10
120119.535000.16	G/L Account	Account Description	Do Document	G/L Date	Co.	Debit	Amounts	Credit	Current Balance	LT	P
		Commonwealth Communi	PV 41512386	02/07/07	00012	200.00				AA	P
		Blackburn Ro	PV 41512395	02/07/07		270.00				AA	P
		Blackburn Ro	PV 41512395	02/07/07		82.00				AA	P
		Period Totals				3,465.61					
		Dixon Electric Inc-P	PV 41507503	01/31/07		224.00				AA	P
		Dixon Electric Inc-P	PV 41507503	01/31/07		140.00				AA	P
		Dixon Electric Inc-P	PV 41507512	01/31/07		112.00				AA	P
		Commonwealth Communi	PV 41508971	01/31/07		1,824.00				AA	P
		Murray Guard Inc-PO/	PV 41504980	01/30/07		676.80				AA	P
		Murray Guard Inc-PO/	PV 41505862	01/30/07		676.80				AA	P
		Murray Guard Inc-PO/	PV 41505882	01/30/07		702.18				AA	P
		Commonwealth Communi	PV 41505897	01/30/07		165.00				AA	P
		SABRIX NO TAX CHARGE	ST 30789344	01/30/07		13.44				AA	P
		SABRIX NO TAX CHARGE	ST 30789344	01/30/07		9.36				AA	P
		Unifirst Corporation	PV 41506022	01/30/07		41.69				AA	P
		SABRIX NO TAX CHARGE	ST 30789381	01/30/07		1.96				AA	P
		SABRIX NO TAX CHARGE	ST 30789381	01/30/07		1.96				AA	P
		SABRIX NO TAX CHARGE	ST 30789381	01/30/07		1.96				AA	P
		SABRIX NO TAX CHARGE	ST 30789463	01/30/07		61.80				AA	P
		SABRIX NO TAX CHARGE	ST 30787337	01/27/07		50.04				AA	P
		SABRIX VENDOR TAX CO	ST 30787427	01/27/07		4.50				AA	P
		SABRIX NO TAX CHARGE	ST 30787433	01/27/07		1.80				AA	P
		SABRIX NO TAX CHARGE	ST 30787533	01/27/07		7.59				AA	P
		SABRIX NO TAX CHARGE	ST 30787533	01/27/07		57.42				AA	P
		SABRIX VENDOR TAX CO	ST 30787623	01/27/07		3.90				AA	P
		SABRIX NO TAX CHARGE	ST 30788116	01/27/07		9.45				AA	P

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120119.535000.16	Contr Svc-Other			00012						
	41410114	ST	01/27/07		9.36				AA	P
	SABRIX VENDOR TAX CO	ST	01/26/07		7.38				AA	P
	41417619	ST	01/26/07		47.82				AA	P
	SABRIX NO TAX CHARGE	ST	01/26/07		5.58				AA	P
	41077939	ST	01/26/07		14.16				AA	P
	SABRIX NO TAX CHARGE	ST	01/26/07		295.00				AA	P
	41119598	ST	01/26/07		676.80				AA	P
	SABRIX NO TAX CHARGE	ST	01/26/07		1,030.00				AA	P
	41144616	ST	01/26/07		32.66				AA	P
	SABRIX NO TAX CHARGE	ST	01/26/07		32.66				AA	P
	41167661	ST	01/26/07		32.66				AA	P
	MICROBAC KY DIV	CC	2929 01/25/07		676.80				AA	P
	CHARLES D CLAYBORNE	PV	41499438 01/22/07		1,030.00				AA	P
	Murray Guard Inc-PO/	PV	41497211 01/18/07		32.66				AA	P
	ACCT 4765	PV	41484985 01/02/07		32.66				AA	P
	Microbac Laboratorie	PV	41484989 01/02/07		32.66				AA	P
	CUST 4250	PV	41485019 01/02/07		676.80				AA	P
	Unifirst Corporation	PV	41485019 01/02/07		227.10				AA	P
	CUST 475210	PV	41485019 01/02/07		227.10				AA	P
	Unifirst Corporation	PV	41485019 01/02/07		227.10				AA	P
	CUST 475210	PV	41485019 01/02/07		227.10				AA	P
	Unifirst Corporation	PV	41485019 01/02/07		227.10				AA	P
	CUST 475210	PV	41485019 01/02/07		227.10				AA	P
	Murray Guard Inc-PO/	PV	41485019 01/02/07		227.10				AA	P
	ACCT 4765	PV	41485019 01/02/07		227.10				AA	P
	To record Sabrix Est	JE	30760584 01/01/07		227.10				AA	P
	Period Totals				7,648.53		227.10	174,293.16		
	Account Totals				211,961.63		37,668.47			

G/L Account	Account Description	Do Document	G/L Date	Co.	Debit	Amounts	Credit	Current Balance	LT	P
120120.535000.16	Contr Svc-Other			00012						
	Accrual for Goods/Se	JE	600 07/01/09			800.00			AA	P
	Commonwealth Commu	JE	600 07/01/09			800.00			AA	P
	Accrual for Goods/Se	JE	600 07/01/09			800.00			AA	P
	Commonwealth Commu	JE	600 07/01/09			800.00			AA	P
	Accrual for Goods/Se	JE	600 07/01/09			800.00			AA	P
	Commonwealth Commu	JE	600 07/01/09			800.00			AA	P
	Accrual for Goods/Se	JE	601 07/01/09			800.00			AA	P
	Commonwealth Commu	JE	601 07/01/09			800.00			AA	P
	Period Totals				1,600.00	2,400.00				
	Accrual for Goods/Se	JE	600 06/30/09		800.00				AA	P
	Commonwealth Commu	JE	600 06/30/09		800.00				AA	P
	Accrual for Goods/Se	JE	600 06/30/09			800.00			AA	P
	Commonwealth Commu	JE	600 06/30/09			800.00			AA	P

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120120.535000.16

Account Description Do Document G/L Date Co. Debit Amounts Credit Current Balance LT P C  
 Explanation  
 Contr Svc-Other 600 06/30/09 00012  
 Accrual for Goods/Se JE  
 Commonwealth Commu  
 Accrual for Goods/Se JE  
 Commonwealth Commu  
 Period Totals

Account Totals  
 800.00  
 2,400.00  
 4,000.00

120121.535000.16  
 Contr Svc-Other 00012  
 Creative Co-OP LLC PV 41932283 06/09/08  
 INVOICE# 2010  
 Period Totals

Account Totals  
 150.00  
 150.00  
 220.72  
 941.74  
 1,162.46  
 1,312.46

120201.536000.13  
 Object 535000 Total  
 Contr Svc-Lab T 00012  
 SABRIX-Reverse Inco ST 30826999 01/31/08  
 41774964  
 Period Totals

Account Totals  
 9.60  
 160.00  
 169.60  
 169.60  
 160.00

120250.536000.13  
 Contr Svc-Lab T 00012  
 Fouser Environmental PV 42108955 12/30/08  
 ROCKWELL VILLAG  
 Period Totals

Account Totals  
 102.00  
 102.00  
 102.00  
 102.00  
 102.00

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120250.536000.13	Contr. Svc-Lab T			00012							
120217.536000.13	FOUSER ENVIRONMENTAL CC	6819	03/31/10	00012	92.50				AA	P	
	DAVID B. SHERER								AA	P	
	APPL Md States A	42464217	03/25/10		109.50				AA	P	
	ACCT KE990B								AA	P	
	APPL Md States A	42463474	03/24/10		97.00				AA	P	
	ACCT KE990										
	Period Totals				299.00						
	FOuser Environmental PV	42421687	01/26/10		231.00				AA	P	
	ANALYSIS SERVIC										
	Period Totals				231.00						
	GREEN WATER LABORATO CC	6543	11/19/09		200.00				AA	P	
	DOROTHY J JOHNSON										
	Period Totals				200.00						
	FOuser Environmental PV	42276010	07/21/09		1,000.00				AA	P	
	6/12/09										
	Period Totals				1,000.00						
	GREEN WATER LABORATO CC	5738	03/19/09		350.00				AA	P	
	DOROTHY J JOHNSON										
	Period Totals				350.00						
	Engineering Performa PV	42112863	01/02/09		400.00				AA	P	
	MIB GEOSMIN ANA										
	Period Totals				400.00						
	KNL LABORATORY SERVI CC	5494	12/31/08		586.00				AA	P	
	SHANA CARR										
	GREEN WATER LABORATO CC	5472	12/18/08		525.00				AA	P	
	DOROTHY J JOHNSON										
	Period Totals				1,111.00						
	Engineering Performa PV	42052953	10/24/08		200.00				AA	P	
	MIB ANALYSIS										
	Engineering Performa PV	42042840	10/13/08		400.00				AA	P	
	MIB GEOSMIN ANA										
	Period Totals				600.00						
	Engineering Performa PV	42014923	09/11/08		400.00				AA	P	
	34030908										
	Period Totals				400.00						

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120217.536000.13	TESTAMERICA SHANA CARR	CC	5083 08/29/08	00012	750.00				AA P
	KY PTP5 Accrual 07.0 JE	JE	120709 08/01/08			586.00			AA P
	Compliance Monitori								
	Period Totals				750.00	586.00			
	KV PTP5 Accrual 07.0 JE	JE	120709 07/31/08		586.00				AA P
	Compliance Monitori								
	Engineering Performa	PV	41966135 07/18/08		400.00				AA P
	34020708								
	GREEN WATER LABORATO	CC	4947 07/17/08		700.00				AA P
	DOROTHY J JOHNSON								
	Period Totals				1,686.00				
	Fouser Environmental	PV	41950876 06/30/08		30.00				AA P
	SERVICE								
	Northern Kentucky Un	PV	41935891 06/13/08		442.50				AA P
	SERVICE								
	Northern Kentucky Un	PV	41935892 06/13/08		265.50				AA P
	SERVICE								
	Northern Kentucky Un	PV	41935893 06/13/08		177.00				AA P
	SERVICE								
	Engineering Performa	PV	41931532 06/09/08		400.00				AA P
	SERVICE INV# 3401050								
	Period Totals				1,315.00				
	GREEN WATER LABORATO	CC	4739 05/22/08		175.00				AA P
	DOROTHY J JOHNSON								
	Period Totals				175.00				
	TESTAMERICA SHANA CARR	CC	4595 04/10/08		750.00				AA P
	Period Totals				750.00				
	Appalachian States A	PV	41871135 03/27/08		127.00				AA P
	inv 034281								
	Fouser Environmental	PV	41858627 03/12/08		45.00				AA P
	inv 21778								
	Period Totals				172.00				
	Fouser Environmental	PV	41840411 02/21/08		102.00				AA P
	inv 21612								
	Period Totals				102.00				
	SABRIX-Reverse Incor	ST	30826999 01/31/08				9.45		AA P

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120217.536000.13	Contr Svc-Lab T			00012						
	41704492	ST	30826999	01/31/08		18.84			AA	P
	SABRIX-Reverse	Incor	ST	30826999	01/31/08		18.84		AA	P
	41707622	ST	30826999	01/31/08		5.16			AA	P
	SABRIX-Reverse	Incor	ST	30826999	01/31/08		5.16		AA	P
	41818074	ST	30826999	01/31/08		9.45			AA	P
	SABRIX-Reverse	Incor	ST	30826999	01/31/08		9.45		AA	P
	41693802	ST	30825638	01/26/08		5.16			AA	P
	SABRIX NO TAX CHARGE	ST	30825638	01/26/08		5.16			AA	P
	41818074	ST	30825638	01/26/08		86.00			AA	P
	SABRIX-Environmental	PV	41818074	01/25/08		86.00			AA	P
	inv 21358									
	Period Totals				91.16		42.90			
	Northern Kentucky Un	PV	41772330	12/07/07	442.50				AA	P
	inv 092507									
	Period Totals				442.50					
	SABRIX NO TAX CHARGE	ST	30815452	09/29/07	18.84				AA	P
	41707622	PV	41707622	09/26/07	314.00				AA	P
	Fouser Environmental	PV	41707622	09/26/07					AA	P
	inv 19678								AA	P
	SABRIX NO TAX CHARGE	ST	30814940	09/25/07	9.45				AA	P
	41704492	PV	41704492	09/24/07	157.50				AA	P
	Fouser Environmental	PV	41704492	09/24/07					AA	P
	inv 20215								AA	P
	SABRIX NO TAX CHARGE	ST	30813949	09/12/07	9.45				AA	P
	41693802	PV	30813949	09/12/07	157.50				AA	P
	Fouser Environmental	PV	41693802	09/11/07					AA	P
	KYAM									
	Period Totals				666.74					
	reclass pc 6.29	JE	12305	06/29/07			.04		AA	P
	kn1 lab	JE	132	06/27/07	386.06				AA	P
	reclass pc									
	pc reclass									
	Period Totals				386.06		.04			
	FOUSER ENVIRONMENTAL	CC	3404	05/24/07	150.00				AA	P
	DAVID B SHEHEE	CC	3404	05/24/07	157.50				AA	P
	FOUSER ENVIRONMENTAL	CC	3404	05/24/07						
	DAVID B SHEHEE									
	Period Totals				307.50					
	FOUSER ENVIRONMENTAL	CC	3269	04/26/07	202.00				AA	P
	DAVID B SHEHEE									
	Period Totals				202.00					



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120217.536000.13	Beckmar Environmental	PV	41546094	03/23/07	00012	655.00			AA P
	FOUSER ENVIRONMENTAL	CC	3128	03/22/07		157.00			AA P
	DAVID B SHEHEE					489.00			AA P
	MICROBAC KY TESTING	CC	3099	03/15/07					
	SHANA CARR								
	Period Totals				1,301.00				
	reclass P Cards	JE	1206	02/26/07		85.00			AA P
	Fouser Environmental								
	Period Totals				85.00				
	RECL TO CORRECT BUS.	J2	1203	01/26/07		142.50			AA P
	CC2799 FOUUSER								
	FOUSER ENVIRONMENTAL	CC	2902	01/18/07		230.00			AA P
	DAVID B SHEHEE								
	FOUSER ENVIRONMENTAL	CC	2873	01/11/07		110.00			AA P
	DAVID B SHEHEE								
	Period Totals				482.50				
	Account Totals				13,505.46		628.94	12,876.52	
123017.536000.13	Contr Svc-Lab T				97.00				AA P
	Appalachian States A	PV	42463474	03/24/10	00012				
	ACCT KE990								
	Period Totals				97.00				
	GREEN WATER LABORATO	CC	6543	11/19/09		350.00			AA P
	DORCOTHY J JOHNSON								
	GREEN WATER LABORATO	CC	6543	11/19/09		200.00			AA P
	DORCOTHY J JOHNSON								
	Period Totals				550.00				
	Acc for Inv Rec'd no	JE	160	07/01/09			1,000.00		AA P
	Period Totals						1,000.00		
	Acc for Inv Rec'd no	JE	160	06/30/09		1,000.00			AA P
	Fouser Environmental	PV	42241503	06/04/09		179.50			AA P
	THOMAS LAKE & S								
	Period Totals				1,179.50				
	Fouser Environmental	PV	42211272	04/30/09		130.00			AA P
	KYAW 3/9/09 SHI								
	Fouser Environmental	PV	42183795	04/02/09		164.00			AA P



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123017.536000.13	Contr Svc-Lab T			00012					
	41829118	SABRIX NO TAX CHARGE	ST 30827063	02/08/08	40.20				AA P
	41829121	SABRIX							AA P
	Inv 21489	Fouser Environmental	PV 41829118	02/07/08	95.00				AA P
	Inv 21414	Fouser Environmental	PV 41829121	02/07/08	670.00				AA P
	Period Totals				925.90				
	41675836	SABRIX-Reverse	Incor ST 30826999	01/31/08		5.10-			AA P
	41675837	SABRIX-Reverse	Incor ST 30826999	01/31/08		4.56-			AA P
	41684193	SABRIX-Reverse	Incor ST 30826999	01/31/08		4.20-			AA P
	41722105	SABRIX-Reverse	Incor ST 30826999	01/31/08		2.70-			AA P
	41722108	SABRIX-Reverse	Incor ST 30826999	01/31/08		4.20-			AA P
	41792685	SABRIX-Reverse	Incor ST 30826999	01/31/08		50.70-			AA P
	41800428	SABRIX-Reverse	Incor ST 30826999	01/31/08		52.50-			AA P
	41776634	SABRIX-Reverse	Incor ST 30826999	01/31/08		5.40-			AA P
	41745679	SABRIX-Reverse	Incor ST 30826999	01/31/08		62.64-			AA P
	41745728	SABRIX-Reverse	Incor ST 30826999	01/31/08		5.10-			AA P
	41751729	SABRIX-Reverse	Incor ST 30826999	01/31/08		5.10-			AA P
	41707618	SABRIX-Reverse	Incor ST 30826999	01/31/08		21.60-			AA P
	41810269	SABRIX-Reverse	Incor ST 30826999	01/31/08		4.50-			AA P
	41810303	SABRIX-Reverse	Incor ST 30826999	01/31/08		7.92-			AA P
	41818081	SABRIX-Reverse	Incor ST 30826999	01/31/08		18.00-			AA P
	41791129	SABRIX-Reverse	Incor ST 30826999	01/31/08		3.60-			AA P
	41693787	SABRIX-Reverse	Incor ST 30826999	01/31/08		12.48-			AA P
	41693797	SABRIX-Reverse	Incor ST 30826999	01/31/08		9.45-			AA P
	41693800	SABRIX-Reverse	Incor ST 30826999	01/31/08		40.80-			AA P
	41694093	SABRIX-Reverse	Incor ST 30826999	01/31/08		5.40-			AA P
	41697248	SABRIX-Reverse	Incor ST 30826999	01/31/08		2.70-			AA P

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123017.536000.13	Concr Svc-Lab T	ST 30826999	01/31/08	00012				9.60	AA	P
	SABRIX-Reverse Incor	ST 30825735	01/29/08			9.60			AA	P
	SABRIX NO TAX CHARGE	ST 30825735	01/29/08			160.00			AA	P
	Fouser Environmental	PV 41818733	01/28/08			18.00			AA	P
	SABRIX NO TAX CHARGE	ST 30825638	01/26/08			300.00			AA	P
	Fouser Environmental	PV 41818081	01/25/08			4.50			AA	P
	SABRIX NO TAX CHARGE	ST 30825554	01/17/08			7.92			AA	P
	SABRIX NO TAX CHARGE	ST 30825554	01/17/08			75.00			AA	P
	Fouser Environmental	PV 41810269	01/16/08			132.00			AA	P
	Fouser Environmental	PV 41810303	01/16/08			52.50			AA	P
	SABRIX NO TAX CHARGE	ST 30823865	01/05/08			875.00			AA	P
	Fouser Environmental	PV 41800428	01/04/08						AA	P
	Fouser Environmental	PV 41800428	01/04/08						AA	P
	Period Totals				1,634.52			338.25		
	SABRIX NO TAX CHARGE	ST 30822739	12/29/07			3.60			AA	P
	SABRIX NO TAX CHARGE	ST 30822739	12/29/07			50.70			AA	P
	Fouser Environmental	PV 41792685	12/28/07			845.00			AA	P
	NORTHERN DIVISION	PV 41791129	12/27/07			60.00			AA	P
	Fouser Environmental	PV 41791129	12/27/07			5.40			AA	P
	SABRIX NO TAX CHARGE	ST 30821629	12/13/07			90.00			AA	P
	Fouser Environmental	PV 41776634	12/12/07						AA	P
	Fouser Environmental	PV 41776634	12/12/07						AA	P
	Period Totals				1,054.70					
	SABRIX NO TAX CHARGE	ST 30819416	11/13/07			5.10			AA	P
	Fouser Environmental	PV 41751729	11/12/07			85.00			AA	P
	SABRIX NO TAX CHARGE	ST 30818934	11/07/07			62.64			AA	P
	Fouser Environmental	PV 41745679	11/07/07			5.10			AA	P
	SABRIX NO TAX CHARGE	ST 30818934	11/07/07			1,044.00			AA	P
	Fouser Environmental	PV 41745728	11/05/07			85.00			AA	P
	Fouser Environmental	PV 41745679	11/05/07						AA	P
	Fouser Environmental	PV 41745728	11/05/07						AA	P
	Fouser Environmental	PV 41745728	11/05/07						AA	P
	Fouser Environmental	PV 41745728	11/05/07						AA	P

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123017.536000.13	KY Workbasket Accrua JE	160	11/01/07	00012			1,044.00		AA	P
	Period Totals				1,286.84		1,044.00			
	KY Workbasket Accrua JE	160	10/31/07				1,044.00		AA	P
	SABRIX NO TAX CHARGE ST	30817114	10/18/07				2.70		AA	P
	SABRIX NO TAX CHARGE ST	30817114	10/18/07				4.20		AA	P
	SABRIX NO TAX CHARGE ST	30817114	10/18/07				45.00		AA	P
	Fousser Environmental PV	41722106	10/11/07				70.00		AA	P
	Fousser Environmental PV	41722108	10/11/07				70.00		AA	P
	Period Totals				1,165.90					
	SABRIX NO TAX CHARGE ST	30815452	09/29/07				21.60		AA	P
	Fousser Environmental PV	41707618	09/26/07				360.00		AA	P
	SABRIX NO TAX CHARGE ST	30814178	09/15/07				2.70		AA	P
	Fousser Environmental PV	41697248	09/14/07				45.00		AA	P
	SABRIX NO TAX CHARGE ST	30813949	09/12/07				12.48		AA	P
	SABRIX NO TAX CHARGE ST	30813949	09/12/07				9.45		AA	P
	SABRIX NO TAX CHARGE ST	30813949	09/12/07				40.80		AA	P
	SABRIX NO TAX CHARGE ST	30813949	09/12/07				5.40		AA	P
	Fousser Environmental PV	41693787	09/11/07				208.00		AA	P
	Fousser Environmental PV	41693797	09/11/07				157.50		AA	P
	Fousser Environmental PV	41693800	09/11/07				680.00		AA	P
	Fousser Environmental PV	41694093	09/11/07				90.00		AA	P
	SABRIX NO TAX CHARGE ST	30813501	09/07/07				4.20		AA	P
	Period Totals				1,637.13					
	Fousser Environmental PV	41684193	08/31/07				70.00		AA	P
	SABRIX NO TAX CHARGE ST	30812494	08/25/07				5.10		AA	P
	SABRIX NO TAX CHARGE ST	30812494	08/25/07				4.56		AA	P
	Fousser Environmental PV	41675836	08/24/07				85.00		AA	P

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19737 Fouser Environmental	PV	41675837	08/24/07		76.00			AA	P
19770 Contr Svc-Lab T			00012						
Period Totals				240.66					
reclass pc	JE	132	06/27/07	192.98				AA	P
pc reclass									
FOUSER ENVIRONMENTAL	CC	3501	06/21/07	825.00				AA	P
DAVID B SHEHEE									
FOUSER ENVIRONMENTAL	CC	3457	06/07/07	200.00				AA	P
DAVID B SHEHEE									
Period Totals				1,217.98					
FOUSER ENVIRONMENTAL	CC	3404	05/24/07	100.00				AA	P
DAVID B SHEHEE									
Period Totals				100.00					
MICROBAC KY TESTING	CC	3215	04/12/07	241.00				AA	P
SHANA CARR									
FOUSER ENVIRONMENTAL	CC	3184	04/06/07	875.00				AA	P
DAVID B SHEHEE									
Accrue P-Card 03.07	JE	130	04/01/07		875.00			AA	P
FOUSER ENVIRONMENTA									
Period Totals				1,116.00		875.00			
Accrue P-Card 03.07	JE	130	03/30/07	875.00				AA	P
FOUSER ENVIRONMENTA									
FOUSER ENVIRONMENTAL	CC	3128	03/22/07	70.00				AA	P
DAVID B SHEHEE									
FOUSER ENVIRONMENTAL	CC	3075	03/08/07	15.00				AA	P
DAVID B SHEHEE									
Period Totals				960.00					
FOUSER ENVIRONMENTAL	CC	3027	02/22/07	620.00				AA	P
DAVID B SHEHEE									
FOUSER ENVIRONMENTAL	CC	2978	02/08/07	1,074.00				AA	P
DAVID B SHEHEE									
Period Totals				1,694.00					
FOUSER ENVIRONMENTAL	CC	2952	01/31/07	145.00				AA	P
DAVID B SHEHEE									
RECL TO CORRECT BUS.	J2	1203	01/26/07	175.00				AA	P
CC2799 FOUUSER									
FOUSER ENVIRONMENTAL	CC	2902	01/18/07	100.00				AA	P
DAVID B SHEHEE									
FOUSER ENVIRONMENTAL	CC	2849	01/04/07	1,110.00				AA	P

09421  
 G/L Account 123017.536000.13  
 American Water Works Company  
 Kentucky American Water  
 Contract Other Services  
 2007 thru March 2010  
 Page Date - 4/14/10  
 From Date - 01/01/07  
 Thru Date - 03/31/10  
 LT P C

Account Description	Do Document	G/L Date	Co.	Debit	Amounts	Credit	Current Balance
DAVID B SHEHE			00012				
Period Totals				1,530.00			
Account Totals				19,757.63		3,257.25	16,500.38
Object 536000 Total				33,534.69		3,895.79	29,638.90
Company Totals - Posted				3,479,171.94		1,316,001.13	2,163,170.81
Company Totals - Unposted							
Total - Posted				3,479,171.94		1,316,001.13	2,163,170.81
Total - Unposted							

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

---

**Witness:**      **Michael A. Miller**

342. Please provide copies of any studies or analyses prepared by or for the Company, the Service Corporation or any American Water subsidiary regarding the level of the Company's or the Service Company's wages compared to the wages paid by other utilities, service companies, or any other entity.

**Response:**

Please refer to the confidential information provided in response to KAW\_R\_PSCDR1#14\_031610.

For the electronic version of this response, refer to KAW\_R\_AGDR1#342\_042610.pdf.



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

---

**Witness: Sheila Miller**

343. Please provide the FICA wage base dollars included in total wages paid for the year ended December 31, 2008 and 2009.

**Response:**

2008 \$102,000

2009 \$106,800

For the electronic version, refer to KAW\_R\_AGDR1#343\_042610.pdf.

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

---

**Witness: Sheila Miller**

344. Please provide the FICA wage base anticipated for the base and test years and explain its derivation.

**Response:**

The FICA wage base for the base period is the actual wage base for 2010 of \$106,800. The FICA wage base for the forecasted test year is \$109,564. The Company utilized an average of the change in the FICA wage base from 2001 through 2010 and applied that percentage change to the actual 2010 FICA wage base to calculate a FICA wage base for 2011. The Company then used 3/12's of the 2010 rate and 9/12's of the 2011 rate for a forecasted test year FICA wage base of \$109,564. This calculation can be found in the work papers provided in response to KAW\_R\_PSCDR1#1a\_WP5-3\_031610 page 6 of 11.

For the electronic version of this response, refer to KAW\_R\_AGDR1#344\_042610.pdf.

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

---

**Witness: Michael A. Miller**

345. Please provide a copy of the Company's two most recent pension plan and post-retirement benefits actuarial studies.

**Response:**

The most recent pension plan actuarial study can be found in response to question 49d of this data request. The most recent post-retirement benefits actuarial study can be found in response to question 50d of this data request.

For the electronic of this response, refer to KAW\_R\_AGDR1#345\_042610.pdf.

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

---

**Witness: Michael A. Miller**

346. Please provide a copy of all incentive compensation/bonus plans and provide the level of related bonus payments included in cost of service.

**Response:**

Please see response to KAW\_R\_AGDR1#15.

For the electronic version of this response, refer to KAW\_R\_AGDR1#346\_042610.pdf.

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

---

**Witness: Michael A. Miller/Sheila Miller**

347. Please provide the percent of wages, employee benefits, overheads by type, employment taxes and other expenses charged to O&M on the basis of labor dollars (by the various labor categories, if possible) for 2007, 2008 and 2009 and as forecasted for 2010 and 2011. Please indicate the causes of any differences between the percentages (over 3 percent) from year to year.

**Response:**

Please see attachment. In 2009 pension costs increased from 7.37% to 16.83% of total labor, and OPEB costs increased from 6.84% to 12.14% of total labor. The increase in costs was mainly due to the plan asset performance in the financial markets. Plan returns have been below expectations from prior actuarial reviews due to financial market conditions, which requires additional funding to meet the requirements of ERISA and increases the pension expense under FAS 87.

For the electronic version, refer to KAW\_R\_AGDR1#347\_042610.pdf.



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

---

**Witness:**     **Michael A. Miller**

348.    Please provide a copy of the most recent Salary Administration Program.

**Response:**

Please see the response to KAW\_R\_AGDR1#41\_042610.

For the electronic version, refer to KAW\_R\_AGDR1#348\_042610.pdf.

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

---

**Witness:**      **Michael A. Miller**

349. State whether the filing includes any provision for corporate performance awards. If so, list the dollar amount for each program. Identify into which accounts and in what amounts it has been accrued.

**Response:**

No, the filing does not include performance awards other than the annual salary administration program, the annual incentive program, and the stock based compensation plan which, as previously described, are all tied to individual employee performance measurement. Please see the responses to KAW\_R\_AGDR1#15\_042610 and KAW\_R\_AGDR1#41\_042610.

For the electronic version, refer to KAW\_R\_AGDR1#349\_042610.pdf.



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

---

**Witness: Michael A. Miller/Sheila Miller**

350. List the amount accrued for compensated absences by month from January, 2007 through the present. Show amounts separately for banked sick time, for accrued vacation and for banked vacation. Indicate which accounts were affected and the associated dollar amounts.

**Response:**

Please see attachment.

For the electronic version, refer to KAW\_R\_AGDR1#350\_042610.pdf.

**Kentucky American Water Company**  
**Rate Request Attachment 0 Attachment**  
**Accrued Compensated Absences**

Year	Month	241100 Accrued Vacation Pay
2007	January	(575,640)
	February	(575,640)
	March	(485,601)
	April	(485,601)
	May	(485,601)
	June	(387,981)
	July	(387,981)
	August	(387,981)
	September	(253,617)
	October	(253,617)
	November	(253,617)
	December	(38,091)
2008	January	(165,610)
	February	(165,610)
	March	(104,297)
	April	(231,816)
	May	(231,816)
	June	(138,317)
	July	(265,836)
	August	(265,836)
	September	(147,604)
	October	(275,123)
	November	(275,123)
	December	(83,757)
2009	January	(180,194)
	February	(180,194)
	March	(104,745)
	April	(234,710)
	May	(234,710)
	June	(117,937)
	July	(247,902)
	August	(247,902)
	September	(85,340)
	October	(215,305)
	November	(215,305)
	December	(49,945)
2010	January	(181,168)
	February	(181,168)
	March	(98,175)

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

---

**Witness: Keith Cartier/Sheila Miller**

351. Does overtime include normal pay plus premium or just premium? Identify the level of premium pay for 2007, 2008 and 2009 to date.

**Response:**

Overtime is paid to employees who work over 40 hours in a workweek. Employees can be paid at 1.5, 2.0 or 2.5 times their hourly rate. Please see the response to KAW\_R\_AGDR1#32 part D for the overtime paid in 2007, 2008 and 2009 to date.

For the electronic version of this response, refer to KAW\_R\_AGDR1#351\_042610.pdf.

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

---

**Witness: Keith Cartier**

352. Please provide a copy of any Company labor productivity analyses which have been performed during the past three years.

**Response:**

Evaluation of productivity is a supervisory responsibility and is accomplished in a number ways. Experience and historic performance are often used as benchmarks to assess performance of distribution workers and meter readers. KAW expects supervisory personnel to routinely monitor productivity as a normal course. The field service representatives (FSR's) are subject to more conventional productivity assessments as information on their performance is more readily available. The FSR's handle the majority of routine service work orders (e.g., turn on – turn offs, etc.). FSR productivity is monitored on a routine basis (including daily) on a number of attributes by the responsible supervisor. Monthly KPI reports summarize individual productivity results. Samples of these reports are attached.

For the electronic version, refer to KAW\_R\_AGDR1#352\_042610.pdf.

Kentucky KPI Report Monthly Comparison 200 2010										
District	Completed Orders	Completed Order Change Over Last Year	Completed Same Day Initially Assigned	Actual Orders Completed per Hour	Actual Orders Completed per Hour Over Last Year	Equivalent Orders per Hour	Met Appointment	Total Productive available Time	Total Non Productive available Time	Total Idle Time
KY Lexington 2010	11	0	2.1	.1	1.	.2	.			
KY Lexington 200			1.0	.01	.1	2.1	.			
KY Lexington 200	1	.0			.0	2.0	.	10		
KY Lexington 200	0			.1		2.	.	1	1	
KY Northern 2010	2	.01		.2	1.	.1	100.0		1	
KY Northern 200	2	.21		.2	1.	.1	100.0	0	0	2
KY Northern 200		102.		.22	1.	.1	100.0	2	0	
KY Northern 200	1						100.0	1	0	2
KENT CKY 2010	11	2.12		.	1.	.2	.	1		
KENT CKY 200	2	1.		.02	.	2.2	.	1		
KENT CKY 200		0.			2.	2.2	.	1		
KENT CKY 200				.2		2.	.	2	1	

Kentucky KPI Report Monthly Comparison 200 2010										
District	Completed Orders	Completed Order Change Over Last Year	Completed Same Day Initially Assigned	Actual Orders Completed per Hour	Actual Orders Completed per Hour Change Over Last Year	Equivalent Orders per Hour	Met Appointment	Total Productive Time	Total Non Productive Time	Total Idle Time
KY Lexington 2010		12.0			2.	.0				
KY Lexington 200	0	1.0			1.2	.1				
KY Lexington 200	10	.0	1	.1	22.22	.02		10		
KY Lexington 200			2			2.2		1	1	
KY Northern 2010	2	1.		.1		2.	100.0		1	
KY Northern 200		.2			1.1	.21	.2		0	
KY Northern 200	2	122.0			2.2				1	2
KY Northern 200	120			.2				2	0	1
KENT CKY 2010	2	10.0			2.	.0		20		
KENT CKY 200	2	1.			0.	.1		1		
KENT CKY 200	10		2		22.	.0	.2	20		
KENT CKY 200	1					2.		2	1	

Kentucky KPI Report Monthly Comparison 200 2010										
District	Completed Orders	Completed Order Change Over Last Year	Completed Same Day Initially Assigned	Actual Orders Completed per Hour	Actual Orders Completed per Hour Change Over Last Year	Equivalent Orders per Hour	Met Appointment	Total Productive Time available	Total Non Productive Time available	Total Idle Time
KY Lexington 2010	12	.2	10.	.2	10.	.2	.	.	.	.
KY Lexington 200	11	1.	0.	.	0.	.0	.	.	.	.
KY Lexington 200		.	1.0	.	1.0	.0	.	10	2	
KY Lexington 200		.	2.	.2	2.	2.	.	20	1	
KY Northern 2010	2	2.	0	.	1.2	2.1	100.0	1	0	
KY Northern 200	1	1.1		.1	1.	.1	.	1	1	2
KY Northern 200	2	2.		.	11.2	.02	100.0		0	2
KY Northern 200	1	0		.		.	.	1	0	
KENT CKY 2010	12	.1		.1	.	.2	.	1		
KENT CKY 200	11	1.		.	0.	.0	.	1		
KENT CKY 200	0	.		.	1.01	.0	.	20	1	
KENT CKY 200	1	.		.		2.	.	1	1	

Kentucky KPI Report Monthly Comparison 200 2010										
District	Completed Orders	Completed Order Change Over Last Year	Completed Same Day Initially Assigned	Actual Orders Completed per Hour	Actual Orders Completed per Hour Over Last Year	Equivalent Orders per Hour	Met Appointment	Total Productive available Time	Total Non Productive available Time	Total Idle Time
KY Lexington 2010										
KY Lexington 200	11 2 0	0. 0		.00	.1	.1	.			
KY Lexington 200	11 1	.2		.	12. 2	.0	.	10		
KY Lexington 200	0			.11		2.	.	1	0	
KY Northern 2010										
KY Northern 200		2 .		.01	0. 0	.	100.0	0	0	0
KY Northern 200	2 1	2 . 1		.	.	.	.0	1	1	
KY Northern 200	22			.12		.0	100.0	0	0	
KENT CKY 2010										
KENT CKY 200	11	1.1			.	.1	.	1		
KENT CKY 200	11	1.		.	11.1	.0	.	1		
KENT CKY 200	21			.1		2.	.	2	0	



Kentucky KPI Report Monthly Comparison 2009 2010										
District	Completed Orders	Completed Order Change Over Last Year	Completed Same Day Initially Assigned	Actual Orders Completed per Hour	Actual Orders Completed per Hour Change Over Last Year	Equivalent Orders per Hour	Met Appointment	Total Productive Time	Total Non Productive Time	Total Idle Time
KY Lexington 2010										
KY Lexington 200	11 2	10.		.10		2.	.			
KY Lexington 200	10 22	1.				2.1	.	10	2	
KY Lexington 200	2			.1		2.	.	1	1	
KY Northern 2010										
KY Northern 200	2				1.1	2.2	100.0		1	
KY Northern 200	1	1 .2	1	.02		.	.		0	
KY Northern 200	1 0					.2	.	0	0	
KENT CKY 2010										
KENT CKY 200	11 0	11.2		.2	1.	2.	.	1		
KENT CKY 200	10	.20				2.	.	20	2	
KENT CKY 200	2			.22		2.1	.	2	1	

Kentucky KPI Report Monthly Comparison 200 2010										
District	Completed Orders	Completed Order Change Over Last Year	Completed Same Day Initially Assigned	Actual Orders Completed per Hour	Actual Orders Completed per Hour Change Over Last Year	Equivalent Orders per Hour	Met Appointment	Total Productive Time available	Total Non Productive Time available	Total Idle Time
KY Lexington 2010										
KY Lexington 200	12	1.		.2	10.0	.2	.			
KY Lexington 200	2	0.		.	1.2	.0	.	10		
KY Lexington 200	1			.		.	.	12	1	
KY Northern 2010										
KY Northern 200	2	0.		.2	.	2.	100.0		2	
KY Northern 200	2	2.		.	2.	.	100.0	1	0	2
KY Northern 200	22			.0		.	.1	0	0	
KENT CKY 2010										
KENT CKY 200	12	1.2		.22	.0	.22	.0	1		
KENT CKY 200	1	2.22		.	1.	.0	.	20		
KENT CKY 200	1	2		.		.	.	20	1	

Kentucky KPI Report Monthly Comparison 2009 2010										
District	Completed Orders	Completed Order Change Over Last Year	Completed Same Day Initially Assigned	Actual Orders Completed per Hour	Actual Orders Completed per Hour Change Over Last Year	Equivalent Orders per Hour	Met Appointment	Total Productive Time available	Total Non Productive Time available	Total Idle Time
KY Lexington 2010										
KY Lexington 200	12	.01	2	.0	.2	.0	.			
KY Lexington 200	2	1	1	.0	.	.2	.	11		
KY Lexington 200	11	2		.		.2	.	12	2	
KY Northern 2010										
KY Northern 200	1	.		.	.1	.21	100.0		1	2
KY Northern 200		.1		.21	2	.00	100.0		1	
KY Northern 200	20		0	.2		.2	.1		0	
KENT CKY 2010										
KENT CKY 200	12	2	2	.	.	.	.0	1		
KENT CKY 200	0	1	1	.0	.	.2	.	22		
KENT CKY 200	11			.		.2	.	1	2	

Kentucky KPI Report Monthly Comparison 200 2010										
District	Completed Orders	Completed Order Change Over Last Year	Completed Same Day Initially Assigned	Actual Orders Completed per Hour	Actual Orders Completed per Hour Over Last Year	Equivalent Orders per Hour	Met Appointment	Total Productive Time available	Total Non Productive Time available	Total Idle Time
KY Lexington 2010										
KY Lexington 200	1	1.	2	.	.	.	.			
KY Lexington 200		2.		.	.	.1	.	10		
KY Lexington 200	1 0 1			.		2.	.0	11		10
KY Northern 2010										
KY Northern 200	02	12.21		.2	.1	.0	.1	2	0	2
KY Northern 200		.0		.	.2	.1	.		2	
KY Northern 200	21			.1		.	.	0	2	2
KENT CKY 2010										
KENT CKY 200	1	.	2	.	.	.	.0	1		
KENT CKY 200	1	1.1		.	.2	.1	.	1		
KENT CKY 200	1 2			.		2.	.	1		

Kentucky KPI Report Monthly Comparison 200 2010										
District	Completed Orders	Completed Order Change Over Last Year	Completed Same Day Initially Assigned	Actual Orders Completed per Hour	Actual Orders Completed per Hour Change Over Last Year	Equivalent Orders per Hour	Met Appointment	Total Productive Time available	Total Non Productive Time available	Total Idle Time
KY Lexington 2010										
KY Lexington 200	12 1	0.		.2	.	.2	.			
KY Lexington 200	2	1 . 1		.0	1 .20	.2	.	10		
KY Lexington 200	10 0			.11		2. 1	.1	10	12	
KY Northern 2010										
KY Northern 200		. 2		.	0.1	.0	100.0		2	
KY Northern 200	2 2	10 .		.	.	.1	100.0	2	0	
KY Northern 200	1			. 1		.	.	0	0	
KENT CKY 2010										
KENT CKY 200	12 11	1. 0		.22	. 2	. 1	. 0	1		
KENT CKY 200	0	12.20		.02	1 .	.2	.	20	2	
KENT CKY 200	10 0			.12		2. 2	.1	1	11	

Kentucky KPI Report Monthly Comparison 200 2010										
District	Completed Orders	Completed Order Change Over Last Year	Completed Same Day Initially Assigned	Actual Orders Completed per Hour	Actual Orders Completed per Hour Change Over Last Year	Equivalent Orders per Hour	Met Appointment	Total Productive Time available	Total Non Productive Time available	Total Idle Time
KY Lexington 2010										
KY Lexington 200	10	1 . 1		.2	1 . 1	.0	.			
KY Lexington 200	1	20.		.	1 . 2	.01	.			
KY Lexington 200	11			.0		2.	.	11		
KY Northern 2010										
KY Northern 200	1	.		.1	11.	.0	.	1	0	
KY Northern 200	0	0.1		.	20. 2	2. 2	.1		0	
KY Northern 200	20			.12		.	.		0	
KENT CKY 2010										
KENT CKY 200	11 0	1 .		.2	1 . 0	.2	.0	1		
KENT CKY 200		1 . 2		.1	1 . 2	.00	.	1		
KENT CKY 200	11 2			.2		2.	.	1		

Kentucky KPI Report Monthly Comparison 200 2010										
District	Completed Orders	Completed Order Change Over Last Year	Completed Same Day Initially Assigned	Actual Orders Completed per Hour	Actual Orders Completed per Hour Over Last Year	Equivalent Orders per Hour	Met Appointment	Total Productive available Time	Total Non Productive available Time	Total Idle Time
KY Lexington 2010										
KY Lexington 200	1	1 .01				.2				
KY Lexington 200	1	22.	1		1 .1	.0		10		
KY Lexington 200	2		1			2.2		11		
KY Northern 2010										
KY Northern 200	2	2 .2		.2	10.	2.	100.0		0	2
KY Northern 200		12 .	1		2 .01	2.	100.0	0	0	
KY Northern 200	1		1	.1					0	1
KENT CKY 2010										
KENT CKY 200		1 .12				.22		1		
KENT CKY 200		20.1	1	.1	1 .	.02		1		
KENT CKY 200	1		1			2.		1		

Kentucky KPI Report Monthly Comparison 200 2010										
District	Completed Orders	Completed Order Change Over Last Year	Completed Same Day Initially Assigned	Actual Orders Completed per Hour	Actual Orders Completed per Hour Over Last Year	Equivalent Orders per Hour	Met Appointment	Total Productive Time	Total Non Productive Time	Total Idle Time
KY Lexington 2010										
KY Lexington 200		1 .		. .	10.	.2	.			
KY Lexington 200	2	1 .		. .	2.2	.0	.	12		
KY Lexington 200	1			.2		2.	.0	10		
KY Northern 2010										
KY Northern 200	2	1.1	2	. .	.2	2.2	100.0		0	
KY Northern 200	2 2	0.	0	.1	2 .	.2	.		0	
KY Northern 200	1			.22		.	.	1	0	2
KENT CKY 2010										
KENT CKY 200	10	1 .		. .	10.1	.2	.	1		
KENT CKY 200		1 .		. .	1.1	.0	.	2		
KENT CKY 200	2			. .		2.1	.0	1		









# Completed Order Performance

Month: MARCH 2010		Completed Orders	Available Hours	Actual Travel Time (Hrs)	Actual On Site Time (Hrs)	Equivalent On Site Time (Hrs)	Actual Orders Completed per Hour	Equivalent Orders Completed per Hour
	Brady, James (Nightman) (012000010)	957	121	79	39	106	7.93	4.07
	Byrd, Tony (012000062)	693	194	95	80	90	3.57	2.15
	Cruse, Bob (SME) (012000133)	1,033	170	108	54	121	6.07	3.27
	Dean, David (012000145)	1,233	155	73	76	136	7.98	4.05
	Generic 00 (KYG121000)	42	19	12	6	7	2.21	1.66
	Hall, John (012000081)	606	134	82	49	74	4.52	2.54
	Mattingly, Rick (012000074)	1,015	168	75	92	121	6.05	3.33
	McCullough, Eddie (012000058)	878	139	71	61	101	6.33	3.35
	Moberly, Mike (012000001)	1,111	198	127	65	140	5.62	3.28
	Moore, Dennis (012000138)	27	5	3	2	3	5.29	2.53
	Samuels, Robert (012000063)	1,296	158	100	49	138	8.21	4.04
	Whittle, Kenny (012000071)	853	172	106	63	102	4.95	2.73
	Winer, David (Night Person) (012000021)	771	143	74	62	90	5.38	2.91
	Young, James (012000054)	1,710	183	88	84	188	9.36	4.74

**Note:** FSRs shown above are those who are classified as Scheduling Enabled only.  
'Completed Orders' include all Advantex handled order types.  
Available hours include only 'available' login time (En Route Time + On Site Time + Idle Time).  
Equivalent On Site Time is the total time for the specified period typically expected to be on site completing orders based on historical average job completion times.  
Equivalent Orders Completed per Hour is the number of orders per hour typically expected to be completed based on historical average job completion times.

# Completed Order Performance

Month: MARCH 2010						
KY Lexington						
	12,225	1,958	1,094	781	1,416	6.24
						3.34

**Note:** FSRs shown above are those who are classified as Scheduling Enabled only.  
 'Completed Orders' include all Advantex handled order types.  
 Available hours include only 'available' login time (En Route Time + On Site Time + Idle Time).  
 Equivalent On Site Time is the total time for the specified period typically expected to be on site completing orders based on historical average job completion times.  
 Equivalent Orders Completed per Hour is the number of orders per hour typically expected to be completed based on historical average job completion times.

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

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**Witness:**     **Michael A. Miller**

353. With regard to pension expense:

- a. Please provide the most recent actuarial study.
- b. Please identify the amount of pension expense included in 2007, 2008 and 2009 and 2010 and 2011 as forecasted. Also please provide workpapers showing the derivation of these amounts.
- c. Please state whether the pension expense provided in part b, includes interest charges or earnings based on the time of payment. If yes, please identify the amount and provide workpapers or supporting documentation.
- d. Please state the frequency with which pension contributions are made and the relationship of the payment date(s) to the period for which the contribution is being made. If the pension contributions are paid to the parent or service company, please identify both Company payment date(s) and the date(s) on which the contribution is actually made by the affiliate.
- e. Please identify where pension expense has been included in the last working capital study and how the pension contribution date was recognized in determining the lag days for that category.
- f. Please describe and quantify the effects FASB 87 and 88 would have on the pension plans for the Company for 2007, 2008 and 2009 if fully reflected.

**Response:**

- a. The most recent actuarial study is attached to the response to KAW\_R\_AGDR1#49(d).
- b. Please the response to KAW\_R\_AGDR1#49 (a), (b), (c), (d), and (e).
- c. No.
- d. See attached schedule. The payments are paid directly to the pension trust fund.
- e. Refer to Schedule B-5.2 page 2 of 6 in the Company's original application filing for the base period working capital information which is labeled as KAW\_APP\_EX37B\_022610 page 43 of 54. Refer to Schedule B-5.2 page 5 of 6

for the forecasted test year working capital information which is labeled as KAW\_APP\_EX37B\_022610 page 46 of 54.

- f. None. The Commission has recognized FAS 87 for rate recovery and KAW'S books and this rate filing reflect KAW pension expense in compliance with FAS 87.

For the electronic version of this response, refer to KAW\_R\_AGDR1#353\_042610.pdf.

AMER CAN WATER SYSTEM  
 AL ED PENS ON PLAN  
 2010 ND NG SCHED LE  
 RE SED AS O MARCH 31, 2010

COMPANY	ALLOCAT ON O 2010 PENS ON ND NG	CONTR B TED ND NG ON February 15	CONTR B TED ND NG ON March 15	EST MATED ND NG ON May 14	EST MATED ND NG ON August 16	EST MATED ND NG ON September 15	EST MATED ND NG ON November 15
AMER CAN WATER WORKS COMPANY	40,600	6,450	7,600	6,450	10,050	10,050	0
AMER CAN WATER SER CES	82,628	13,127	15,468	13,127	20,453	20,453	0
AMER CAN WATER WORKS SER CE COMPANY	17,692,040	2,810,681	3,311,810	2,810,681	4,379,434	4,379,434	0
AR ONA-AMER CAN	2,062,641	327,686	386,109	327,686	510,580	510,580	0
CAL ORN A-AMER CAN	3,746,732	595,232	701,358	595,232	927,455	927,455	0
HAWA -AMER CAN	258,378	41,048	48,366	41,048	63,958	63,958	0
LL NO S-AMER CAN	5,559,110	883,159	1,040,622	883,159	1,376,085	1,376,085	0
ND ANA-AMER CAN	3,761,256	597,539	704,078	597,539	931,050	931,050	0
OWA-AMER CAN	798,392	126,838	149,452	126,838	197,632	197,632	0
KENT CKY-AMER CAN	1,635,340	259,802	306,122	259,802	404,807	404,807	0
LONG ISLAND	1,431,536	227,424	267,972	227,424	354,358	354,358	0
MARYLAND-AMER CAN	90,749	14,417	16,987	14,417	22,464	22,464	0
M CH GAN-AMER CAN	98,868	15,707	18,508	15,707	24,473	24,473	0
M SSO R-AMER CAN	8,400,945	1,334,633	1,572,591	1,334,633	2,079,544	2,079,544	0
NEW JERSEY-AMER CAN	13,227,970	2,101,488	2,476,172	2,101,488	3,274,411	3,274,411	0
NEW ME CO-AMER CAN	307,173	48,800	57,499	48,800	76,037	76,037	0
OH O-AMER CAN	1,240,544	197,081	232,222	197,081	307,080	307,080	0
PENNSYL AN A-AMER CAN	14,083,491	2,237,402	2,636,319	2,237,402	3,486,184	3,486,184	0
TENNESSEE-AMER CAN	1,446,508	229,802	270,776	229,802	358,064	358,064	0
TE AS-AMER CAN	116,128	18,449	21,738	18,449	28,746	28,746	0
RG N A-AMER CAN	887,265	140,957	166,089	140,957	219,631	219,631	0
RG N A EASTERN	97,440	15,480	18,240	15,480	24,120	24,120	0
WEST RGN A-AMER CAN	4,134,266	656,798	773,902	656,798	1,023,384	1,023,384	0
	81,200,000	12,900,000	15,200,000	12,900,000	20,100,000	20,100,000	0

Allocated by: Charles Mai Date: \_\_\_\_\_

Prepared by: J. Ed and Kei er Date: \_\_\_\_\_

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

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**Witness:**     **Michael A. Miller**

354.   What rate of return is the Company currently earning on its pension plan fund balance?

**Response:**

Please refer to the response to KAW\_R\_AGDR1#98\_042610.

For the electronic version of this document, refer to KAW\_R\_AGDR1#354\_042610.pdf.



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

---

**Witness:**      **Michael A. Miller**

355. Has the Company considered reducing the amount of post retirement health care, dental and life insurance coverage? If yes, provide details of any proposed reductions. If no, provide an explanation of why not.

**Response:**

Yes.

- 1) As of January 1, 2006, the plan was closed to any non-bargaining employee hired after January 1, 2002.
- 2) As of January 1, 2006, the plan provisions require union employees to have at least 20 years of service and have reached an age of at least 55 years in order to be eligible for benefits.
- 3) Effective January 1, 2006, all retirees under 65 years of age must pay a contribution equal to 50% of the required annual contributions by active employees.
- 4) Implemented chronic disease management programs for common diseases.
- 5) Implemented a dependent eligibility audit program.

For the electronic version, refer to KAW\_R\_AGDR1#355\_042610.pdf.

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

---

**Witness:**     **Michael A. Miller**

356.   Provide a complete copy of any and all actuarial reports prepared by or for the Company during the past three years concerning the cost of post retirement benefits other than pensions.

**Response:**

See the response to KAW\_R\_AGDR1#50\_042610, subpart d.

For the electronic version of this response, refer to KAW\_R\_AGDR1#356\_042610.pdf.

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

---

**Witness:**     **Michael A. Miller**

357.   Post Retirement benefits other than pensions (OPEB's).

- a.     Please provide complete workpapers showing the derivation of OPEB expense for 2007, 2008, 2009, and the base year and future test year.
- b.     Please show all assumptions and the basis of all calculations.

**Response:**

Please refer to the response to KAW\_R\_AGDR1#50\_042610.

For the electronic version of this response, refer to KAW\_R\_AGDR1#357\_042610.pdf.

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

---

**Witness: Sheila Miller**

358. List expense amounts for workers compensation insurance and claims for each year 2007, 2008, 2009 and 2010 to date. Indicate in which expense accounts these items are recorded.

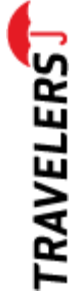
**Response:**

Workers compensation expense is charged to account 558000.16

2007	\$153,209.87
2008	\$136,713.88
2009	\$143,522.56
Base Period	\$147,955.00
Forecasted test year	\$129,804.00

Claims activity for 2007 through 2010 to date are attached.

For the electronic version, refer to KAW\_R\_AGDR1#358\_042610.pdf.



**Financial Summary Report**

Losses From 01/01/2007 To 01/01/2011

Major Line of Insurance : WC

State - Benefit (WC) : KY

Policy Year : 2007

Claim Status

Claim Status	Incurred CIm+Med+Exp	Paid CIm+Med+Exp	Outstanding CIm+Med+Exp	Number of Claims	Percent Paid/Inc
<b>C</b>	\$36,205.00	\$36,201.71	\$3.29	16	99.99
<b>O</b>	\$87,664.00	\$74,855.70	\$12,808.30	1	85.39
<b>*Subtotals for Policy Year: 2007</b>	<b>\$123,869.00</b>	<b>\$111,057.41</b>	<b>\$12,811.59</b>	<b>17</b>	<b>89.66</b>

**\*Subtotals for Policy Year: 2007**

Policy Year : 2008

Claim Status

<b>C</b>	\$91,681.00	\$91,681.89	\$(0.89)	17	100.00
<b>O</b>	\$66,015.00	\$46,691.89	\$19,323.11	1	70.73
<b>*Subtotals for Policy Year: 2008</b>	<b>\$157,696.00</b>	<b>\$138,373.78</b>	<b>\$19,322.22</b>	<b>18</b>	<b>87.75</b>

**\*Subtotals for Policy Year: 2008**

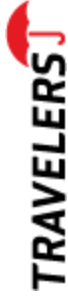
Policy Year : 2009

Claim Status

<b>C</b>	\$35,239.00	\$35,236.58	\$2.42	17	99.99
<b>O</b>	\$189,979.00	\$149,382.29	\$40,596.71	5	78.63
<b>*Subtotals for Policy Year: 2009</b>	<b>\$225,218.00</b>	<b>\$184,618.87</b>	<b>\$40,599.13</b>	<b>22</b>	<b>81.97</b>

**\*Subtotals for Policy Year: 2009**

Policy Year : 2010



**Financial Summary Report**

Losses From 01/01/2007 To 01/01/2011

Major Line of Insurance : WC

State - Benefit (WC) : KY

Policy Year : 2010

Claim Status

	Incurred CIm+Med+Exp	Paid CIm+Med+Exp	Outstanding CIm+Med+Exp	Number of Claims	Percent Paid/Inc
<b>O</b>	\$39,603.00	\$4,837.11	\$34,765.89	3	12.21
<b>*Subtotals for Policy Year: 2010</b>	\$39,603.00	\$4,837.11	\$34,765.89	3	12.21
<b>*Subtotals for State - Benefit (WC): KY</b>	\$546,386.00	\$438,887.17	\$107,498.83	60	80.33
<b>*Subtotals for Major Line of Insurance: WC</b>	\$546,386.00	\$438,887.17	\$107,498.83	60	80.33
<b>Report Grand Totals</b>	\$546,386.00	\$438,887.17	\$107,498.83	60	80.33

**Report Parameters**

Report ID Name: Financial Summary Report  
 Report Name: Financial Summary Report  
 Accident Date Range: 01/01/2007 To 01/01/2011  
 History Date: Alias: AMWATER

**Sorts**

<u>Sort Name:</u>	<u>Sort Label:</u>	<u>Subtotal</u>	<u>Page Break</u>	<u>Page Renum</u>	<u>Grand Total:</u>
1. Major Line of Insurance	Major Line of Insurance	Y	N	N	Y
2. State - Benefit (WC)	State - Benefit (WC)	Y	N	N	
3. Policy Year	Policy Year	Y	N	N	
4. Claim Status	Claim Status	Y	N	N	
5.					

**Limiting Statements**

Major Line of Insurance	Equal To	wc
State - Benefit (WC)	Equal To	ky

Large Loss Limit:  
 Claim Group: Claim+Medical+Expense      Loss Limit Cap:

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

---

**Witness:**      **Michael A. Miller**

359. Please state whether any amounts have been booked during the test year by the Company for the liability created pursuant to any employment severance compensation agreements.

**Response:**

The Company's forecasted test-year filing does not include any severance pay.

For the electronic version, refer to KAW\_R\_AGDR1#359\_042610.pdf.



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

---

**Witness: Sheila Miller**

360. List employee relocation expense for the base and test years and the previous three years. Indicate annually the amounts and accounts in which such expense is recorded.

**Response:**

The Company did not include relocation expense in the revenue requirement for this rate filing.

For the electronic version, refer to KAW\_R\_AGDR1#360\_042610.pdf.

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

---

**Witness:**      **Michael A. Miller**

361. Provide a complete copy of the Company's policy with respect to employee relocation, including full details as to cost reimbursement.

**Response:**

The policy responsive to this question is confidential and proprietary, and presents a competitive disadvantage if made public to the Company's competitors. 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 the electronic version, refer to KAW\_R\_AGDR1#361\_042610.pdf.

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

---

**Witness:** Michael A. Miller/Sheila Miller

362. List each athletic and employee association to which the Company contributes and the associated amounts for the test year and preceding year. State how the Company has treated these expenses in the test year.

**Response:**

The Company's cost of service requested in this case does not include contributions responsive to the data requested. Company contributions of this type are charged to donations, below the Utility Operating Income line. Please refer to KAW\_APP\_EX37F for information relevant to this request.

For the electronic version of this response, refer to KAW\_R\_AGDR1#362\_042610.pdf.

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

---

**Witness: Michael A. Miller**

363. List the dollar value of discounts for service and merchandise the Company provides to employees. Provide for the test year. Show in what accounts and amounts such expense was recorded. What employees are eligible to receive such discounts?

**Response:**

None.

For the electronic version, refer to KAW\_R\_AGDR1#363\_402610.pdf.

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

---

**Witness: Keith Cartier**

364. List all Company owned automobiles, other than service vehicles, and state the Company's policy for charging employees for the personal use of these automobiles and the Company policy of reporting the personal usage of these automobiles for Federal income tax purposes.

**Response:**

Please see attached for a list of KAW automobiles other than service vehicles. KAW categorizes direct supervision vehicles as service vehicles.

Kentucky American Water policy permits only de minimis personal use of vehicles. Please refer to the response to KAW\_R\_AGDR1#154 for copies of the Fleet Management Policy and Company Vehicle Employee Cost Share Practice. An example of the form for reporting of imputed income or sharing of costs is attached. Employees in positions which require responding from home to various work locations at various times are assigned a vehicle with commuting privileges to better enable a quick response. These individuals report such use to payroll each month via a Form 525A. Income is subsequently reported appropriately on the individual's pay. Individuals whose work requires an assigned vehicle, but that respond only occasionally (such as when they serve as on call supervisor), have the option to participate in a cost sharing program, whereby they pay a percentage of vehicle costs, based on the ratio of personal miles to total vehicle miles. These individuals will actually pay via payroll deduction for their de minimis use of the vehicle.

For the electronic version of this response, refer to KAW\_R\_AGDR1#364\_042610.pdf.

**KENT CKY AMERICAN ATER FLEET: TILITY S PPORT EHICLES**

1 Apr 10

PHH EHICLE #	business Purpose	EPARTMENT	RI ER NAME KA #	Year	Ma e Name	IN Model	IN	Lic Plate
01094	SUPPORT	POOL	KAW-#91	1998	CHEVROLET	MALIBU	1G1ND52M1W6236579	959CAL
01097	SUPPORT	POOL	KAW-#102	1999	CHEVROLET	MALIBU	1G1ND52M7XY157374	962CAL
01101	SUPPORT	POOL	KAW-#85	1998	BUICK	LeSABRE	1G4HP52K6WH426114	965CAL
01109	SUPPORT	WAREHOUSE	CLAYBORNE-#82	1997	CHEVROLET	S10	1GCCS19X2V8190924	264009
01126	SUPPORT	POOL	KAW-#96	1998	GMC	SAFARI VAN	1GKDM19W1WB532278	264014
01130	SUPPORT	FIELD OPS	D. GRIFFIN - #133	2002	CHEVROLET	TRAILBLAZER 4X4	1GNDDT135022360265	264018
01131	SUPPORT	POOL	KAW-#106	1999	CHEVROLET	BLAZER	1GNDDT13W0X2179130	264019
01144	SUPPORT	WAREHOUSE	V. GOLDEN - #83	1997	GMC	SONOMA	1GTCS19X9VK519461	264031
01155	SUPPORT	POOL	KAW #64	1997	MERCURY	GRAND MARQUIS	2MELM75W0VX605098	575CAX
40410	SUPPORT	POOL	F. ROSS - #140	2004	CHEVROLET	MALIBU	1G1ZS52894F135653	365CBE
70516	SUPPORT	POOL	KAW-#181	2007	CHEVROLET	MALIBU	1G1ZS58N67F264435	337GDB
80220	SUPPORT	POOL	KAW #195	2008	DODGE	AVENGER	1B3LC46K68N168343	951HHE
80515	SUPPORT	POOL	KAW-#204	2008	DODGE	AVENGER	1B3LC46K78N296042	533JED
82091	SUPPORT	POOL	KAW-#212	2008	DODGE	CHARGER	2B3KA43R28H313860	639HXE

**American ater**  
**Imputed Income IRS Form 2 A**

KAW\_R\_AGDR1#364 0042610  
 Page 3 of 4



Employee Name:  
 Employee Number:  
 Date Assigned Vehicle:  
 Annual Lease Value:

<b>Full Name</b>		
	Pay Cycle:	
<b>01/01/10</b>	Vehicle Number:	
	Date:	<b>04/15/10</b>

Month End Odometer Reading	Jan	2010	YTD Miles
Less: Beginning of the Year Odometer Reading			-
Current Month Business Use Miles Driven			-
Current Month Personal Use Miles Driven	-		-
Personal Use Percentage (3) Divided By (1)			0.0%

**Fraction of the Year**

Number of Calendar Days in the Current Month Car Was Assigned to You (Days Divided By 365)	-	-
--	---	---

**Calculation of Taxable Value**

Annual Lease Value		\$ -
Year-to-date Fraction of the Annual Lease Value	(6) x (5)	\$ -
YTD Personal Use Value of the Annual Lease	(7) X (4)	\$ -
Plus: YTD Reportable Personal Use Fuel Charge	(3) X .055	\$ -
Total Year-to-date Personal Use Value	(8) + (9)	\$ -
Less: Prior Accumulated Personal Use Value		\$ -
Personal Use Value - Imputed Income	(10) - (11)	<u>\$ -</u>

**Reportable Commuting Days**

Current Month Reportable Commuting Days		\$ -
Per Diem Rate		\$ 3.00
Total Current Month Commuting Value	(12) X (13)	<u>\$ -</u>

**Date:** \_\_\_\_\_ **Employee's Signature:** \_\_\_\_\_  
**Date:** \_\_\_\_\_ **Supervisor Signature:** \_\_\_\_\_

# American Water Employee Vehicle Cost Sharing

KAW\_R\_AGDR1#364\_040610

Page 4 of 4



Employee Name:  
Employee Number:  
Date Assigned Vehicle:  
Annual Lease Value:

<b>Full Name</b>		
	Pay Cycle:	
<b>01/01/10</b>	Vehicle Number:	
	Date:	<b>04/15/10</b>

Month End Odometer Reading	<b>Jan</b>	<b>2010</b>	<b>YTD Miles</b>	
Less: Beginning of the Year Odometer Reading			-	(1)
Current Month Business Use Miles Driven			-	(2)
Current Month Personal Use Miles Driven	-		-	(3)
Personal Use Percentage (3) Divided By (1)			0.0%	(4)

### Fraction of the Year

Number of Calendar Days in the Current Month Car Was Assigned to You (Days Divided By 365)	-		-	(5)
--	---	--	---	-----

### Calculation of Taxable Value

Annual Lease Value			\$ -	(6)
Year-to-date Fraction of the Annual Lease Value	(6) x (5)		\$ -	(7)
YTD Personal Use Value of the Annual Lease	(7) X (4)		\$ -	(8)
Plus: YTD Reportable Personal Use Fuel Charge	(3) X .055		\$ -	(9)
Total Year-to-date Personal Use Value	(8) + (9)		\$ -	(10)
Less: Prior Accumulated Personal Use Value			\$ -	(11)
Personal Use Value - Monthly Payroll Deduction	(10) - (11)		<u>\$ -</u>	

**Date:** \_\_\_\_\_ **Employee's Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_ **Supervisor Signature:** \_\_\_\_\_



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

---

**Witness: Keith Cartier**

365. Does the Company maintain any recreational sites for the use of the public and/or Company employees? If so, please:
- a. Identify each site and the type of recreational facility.
  - b. State whether each site is for public use or exclusively for employee use.
  - c. For each site identified in (a) above, state the amount of expense incurred during the test year to maintain it.

**Response:**

- a. The company does not maintain any recreational sites. However, the company is party to a lease agreement with the Lake Ellerslie Fish Club, a non-affiliated independent organization, granting the club exclusive fishing and boating privileges on Jacobson Reservoir Number 4.
- b. Jacobson Reservoir #4 is accessible exclusively to Fish Club members except for access that may be granted to abutting property owners. As part of the agreement, officers, directors, employees and their families are granted the same boating and fishing privileges, subject to the same terms and conditions as members of the Fish Club.
- c. There is no expense to maintain the site as a recreational site. The Reservoir is maintained as a water supply source for the Richmond Road Treatment Plant.

For the electronic version, refer to KAW\_R\_AGDR1#365\_042610.pdf.

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

---

**Witness: Keith Cartier/Sheila Miller**

366. For the base year list all payments made for employee gifts, employee awards, employee luncheons and dinners, employee picnics and all other similar type items. For each, list the dollar amount paid, the payee, the account charged and state the purpose. Provide copies of invoices which exceed \$5,000.

**Response:**

<u>Description</u>	<u>Amount</u>	<u>Account</u>
Employee picnic-employee recognition event	5,140	504500.16
endor: Bluegrass Catering	2,635	
armhouse Grill	400	
Liquor Barn table covers	77	
Lo es	166	
Panera Bread	21	
Party City	6	
Purdon s Rental Sales	1,738	
Sprint Retail	97	
 united Way Campaign	 883	 504500.16
endor: A P Suggins Bar Grill	108	
Best Buy Mht	662	
Krispy Cr me	35	
Droger	33	
Walgreens	45	
 H1N1 accinations	 2,728	 504500.16
endor: Grainnger		
 Board member gi ts	 334	 504500.16
endor: Moonlite Bar-B-		
 Employee a ards-recogni e years o service or retirement	 6,645	 504610.16
endor: Tharpe Company		

There were no invoices that exceeded \$5,000 for a single purchase.

For the electronic version, refer to KAW\_R\_AGDR1#366\_042610.pdf.

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

---

**Witness:** Michael A. Miller/Sheila Miller/Nick Rowe

367. Identify all expenses incurred during the base and test years for athletic events, tickets, sky boxes and all sporting activities.
- a. Specifically identify the activity and dollar amount.
  - b. Provide copies of paid vouchers and invoices supporting these expenditures.

**Response:**

The Company objects to this question on the grounds that the requested information is not relevant. Notwithstanding the objection, KAW responds, please refer to KAW\_APP\_EX37F\_022610, page 4-5 and 7 of 12. As indicated on those schedules any activities related to sporting events were charged to account 426.1 and 426.2 and below the line. The Company has not included any expenses related to the items identified in this question in its cost of service elements in this case.

For the electronic version of this response, refer to KAW\_R\_AGDR1#367\_042610.pdf.

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

---

**Witness:**      **Michael A. Miller**

368. Does the Company or any affiliates employ chauffeurs? If so, identify the expenses included in the test year.

**Response:**

No.

For the electronic version, refer to KAW\_R\_AGDR1#368\_042610.pdf.

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

---

**Witness:**     **Michael A. Miller**

369. Please list all steps the Company has taken to reduce the cost of medical insurance.

- a. Does the Company's insurance coverage require a coordination of benefits and, if so, how does it function?
- b. Does the Company plan require a co-pay percentage by the employee? If so, what is the percentage and has it increased over the past three years? State the various levels over the past three years.

**Response:**

The Company has been continuously seeking opportunities to control the growth of costs of group insurance. Group insurance provisions for union employees must be negotiated prior to any plan changes being made. The current arrangement for most of the unions with which the Company negotiates is on a five year cycle. Since 1996 the Company has eliminated the old style basic/major medical plan that had been in effect for a number of years. The Company now offers two Preferred Provider Organization (“PPO”) Plans, and one Exclusive Provider Organization (“EPO”) Plan.

Over the past 14 years the Company has also increased monthly employee contributions from as low as \$0, up to a range of \$60 to \$83 for employee only coverage and \$126 to \$182 for family coverage, depending on the plan chosen and employee type. It has increased the annual deductible to as much as \$1,500 per year for out of network single coverage, depending on plan chosen and employee type. It has increased the annual deductible to as much as \$4,500 per year for out of network family coverage, depending on plan chosen and employee type.

- a. Yes. Please see below for the language in the Plan “Coordination of Benefits Section”
- b. Yes. The Company plan has a coinsurance percentage of 60% to 100%, depending on the plan chosen and the type of medical expense incurred. Also, there are co-payment amounts ranging up to \$250 depending on the plan chosen and the type of medical expense incurred. Coinsurance percentages, deductibles and co-payments have not increased since the current plans were adopted in 2007, but have been changing with the objective of control of cost increases over the longer term. As noted earlier, all union benefit plan changes must be negotiated prior to any plan changes being made.

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*Coordination of Your Benefits  
With Other Plans, Not Including Medicare*

“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.

For the electronic version, refer to KAW\_R\_AGDR1#369\_042610.pdf.



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

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**Witness: Michael A. Miller**

370. With regard to research and development (R&D) expenditures, please provide:
- a. A monthly breakdown of the R&D expenses by project included in 2007, 2008 and 2009 and for the base period and future test year.
  - b. A comparison of actual vs. budgeted expenditures for 2007, 2008 and 2009.
  - c. A detailed explanation of the causes of any increase from 2007 levels to 2008 levels and from 2008 to the 2009 and from the 2009 level to the future test year forecast level and why such an increase is necessary and reasonable.
  - d. A summary description of each of the R&D projects identified and the benefit to be derived by ratepayers.
  - e. Please provide the costs by project for each year of 2007, 2008, 2009 and 2010 to date.

**Response:**

- a. The Innovation & Environmental Stewardship department (032066) manages both the American Water environmental compliance program as well as its R&D effort. As shown below, these costs are charges to various formula numbers so that the expenses of individual efforts can be tracked. Please refer to attached schedule.
- b. In 2007 KAW charges for total Innovation & Environmental Stewardship (I&ES) expenses were \$35,558, while the expenses were \$49,337 in 2008 and \$50, 122 in 2009. The I&ES budget is typically on or under budget. The only exception to this was in 2008 when the auditors were reassigned from the Regional budgets to the I&ES department. Although this had no net impact on the Service Company budget, it did increase I&ES expenses. Because the budget had already been developed prior to the reassignment, there was this variance for just 2008.

	<u>Actuals</u>	<u>Budget</u>	<u>Variance</u>
<b>2009</b>	50,122	53,227	3,105
<b>2008</b>	49,377	37,208	(12,169)
<b>2007</b>	35,588	36,753	1,165

- c. The attached spreadsheets provide a detailed breakdown of costs. Increased costs from 2007 to 2008 were primarily due to increased salaries and associated fringe and indirect costs and general overhead costs. The change from 2008 to 2009 was less than 1.5% and was primarily associated with wages. This small increase was the result of effort to manage costs. Also noted is the \$20,000 reduction in expenses – which resulted from outside income from research grants. This offset costs by 30-40% and reflects efforts to reduce research costs to subsidiaries.
- d. CP-ALL REGULATED CO'S (W & WW), CP-PLANT/REV/EMPLOY W/O CHILE, CP-EMPLOYEES. These accounts capture management and supervision costs of the Innovation & Environmental Stewardship program which includes; conferences and training, grant proposal preparation, and other developmental work.

NEG. PRESSURE TRANSIENT AU0218. This study evaluated the application of computer models to better understand the frequency and occurrence of negative pressure transients. The occurrence of negative pressures could have impacts on water quality. The work was partially funded by the Water Research Foundation.

EVALUATE ORTHOPHOSPHATE AU0256. This project evaluated options to improve corrosion control, reduce chemical cost, while reducing the environmental discharge of zinc into wastewater sludges and receiving streams. The results will be applicable to KY-Am.

CROSS-CONNECT&BACKFLOW AU0208. This project investigates techniques to detect and control cross connections and backflow into distribution systems. The work was partially funded by the Water Research Foundation.

FAIL ANLY ORIEN PIPE ASM STUDY. This study examined the failure rate of service line materials (copper and HDPE) to make recommendations on the reliability of service lines.

AUTO METER READING MGT STUDY. This project is developing guidance for best practices related to the selection, installation and operation of automatic metering reading. The work was partially funded by the Water Research Foundation.

MANAGE COLIFORMS & E.COLI. This project is evaluating utility experiences and techniques to determine the source and control of coliform bacteria in drinking water systems. KY-Am is a participant in the study. The work was partially funded by the Water Research Foundation.

LEAK REPAIR STUDY. This study uses an innovative acoustic leak detection monitor to detect pipe leakage and subsequent pipe failure (breaks). The work was partially funded by the Water Research Foundation.

**RECLAIMED WATER STUDY.** This study examines the growth of opportunistic pathogens and indicator bacteria in reclaimed water systems. Increasingly reclaimed water is being considered for applications that do not require high-quality drinking water (e.g. toilet flushing or irrigation). The work was partially funded by the WateReuse Foundation.

**AWWARF AM WORKSHOP.** This project examined the latest techniques and recommendations for asset management. The work was partially funded by the Water Research Foundation.

**RAPID AOC METHODS.** This project developed a rapid bioluminescence method for measuring assimilable organic carbon (AOC) – a measurement of nutrients that support bacterial growth in water. This test has been of direct benefit to KY-Am.

**CLIMATE LEADERS PROGRAM (EPA).** This project developed measurements of greenhouse gas emissions in support of the USEPA voluntary Climate Leaders partnership program. The focus of the program is optimization of pumping efficiencies.

**AEROBIC DIGESTER OPTIMIZATION.** This project studied the reduction of energy utilization of wastewater activated sludge processes.

**MBR OPTIMIZATION.** This project studied the reduction of energy utilization of wastewater membrane bioreactor processes, typically used in reclaimed water systems.

**PRESSURE MANAGEMENT WORKGROUP.** This project developed a best practice for distribution system pressure management.

**ENVIRONMENTAL MANAGEMENT.** This account captures the costs for corporate supervision and management of the environmental program. This effort includes interaction with the USEPA on national regulations, training and implementation of new regulations such as the Stage II Disinfection By-Product Rule, the Long Term II Surface Water Treatment Rule, the Initial Distribution System Evaluation Rule, the Groundwater Rule, and others. The effort also includes functional coordination of the environmental effort, promotion of environmental stewardship and communication, and implementation of the Consumer Confidence Reports.

**CRYPTOSPORIDIUM INFECTIVITY.** This study examines the occurrence and concentration of infectious *Cryptosporidium* oocysts in treated reclaimed water. This is a potential risk understood and controlled. The work was partially funded by the WateReuse Foundation.

IDSE. This account captured costs for supervision of the USEPA Initial Distribution System Evaluation Rule.

AWWARF #4152 - PRESSURE/WQ. This study developed a quantitative microbial risk model to evaluate mitigation options for distribution system low and negative pressure events that will improve drinking water safety. The work was partially funded by the Water Research Foundation.

OPTIMIZED DISTRIBUTION SYSTEMS. This project supported by the Partnership for Safe Water, developed criteria for an optimized program for distribution system operations. The work was partially funded by the Water Research Foundation.

ZINC VS NON-ZINC P04. This study examined the impact of zinc on distribution system materials. Use of low or non-zinc corrosion inhibitors could reduce operating costs of KY-Am. The work was partially funded by the Water Research Foundation.

AWWARF SUB - KEY ASSET DATA. This project provided a comprehensive dictionary of key asset data that will be important in development of a uniform asset management system. The work was partially funded by the Water Research Foundation.

FILTER MAINTENANCE PRACTICE. This project developed best operating practices for maintaining granular media filters.

WRF MEMBRANE TREATMENT. This study examines the pretreatment process for reverse osmosis membrane treatment – primarily focusing on AOC and removal of organic carbon. The work was partially funded by the Water Research Foundation.

MICRO METHODS FOR REUSE WATER. This study provided a compendium of microbiological methods for use in water analysis, with a focus on reclaimed water. The goal is to develop a framework for future round robin testing. The work was partially funded by the WaterReuse Foundation.

WRF ASSESSING BIOFILTRATION. This study is examining monitoring and control options for managing biologically active filters. KY-Am uses GAC filters that will benefit from this project. The work was partially funded by the Water Research Foundation.

- e. Please refer to the attachment.

For the electronic version, refer to KAW\_R\_AGDR1#370\_042610.pdf.

KAWC 2010 AG DR No. 370 Attachment Part A and E.

Kentucky Service Company Charges - BU 032066 (R&D Expenses)  
2007 by Formula (O&M only)

WDBL	FORMULADESCRIPTION	WDRGIC												O&M Total
		1	2	3	4	5	6	7	8	9	10	11	12	
100001	CP-ALL REGULATED CO'S (W & WW)	2,043	(229)	2,841	1,752	2,210	1,342	1,493	2,288	1,741	2,170	2,520	312	20,482
100003	CP-PLANT/REV/EMPLOY W/O CHILE	313	61	(18)	2	3	2	2	8	3	2	2	13	393
100008	CP-EMPLOYEES	0				26		192	44	132	3	1		399
100528	NEG. PRESSURE TRANSIENT AU0218	126	85	54	126	179	113		67	11				761
100529	EVALUATE ORTHOPHOSPHATE AU0256	57	56	41	375	98	549	275	436	54	106	5	238	2,288
100534	DATABASE-WST WTR PLANTS AU0204							19		155	223	13		410
100535	CROSS-CONNECT&BACKFLOW AU0208	125	237	494	(2,368)	427	81	158	179	61	390	73	147	4
100590	FAILANLY ORIEN PIPE ASM STUDY	25	62	47	4	79	44	19	4	4	2	2	23	313
100591	AUTO METER READING TMT STUDY	4	37	25	6	21	18	17	34	44	47	24	33	310
100658	SE-BUS DEVELOPMENT GENERAL	5				51						13		69
100694	CP-BUS DEVELOPMENT GENERAL		16			20								36
100856	POWERPLANT DATA CONVERSION					(2,862)	2,862							
100858	MANAGE COLIFORMS & E-COLI	93	101	16	(304)	16	(702)	80		21	38	(222)		(863)
100859	LEAK REPAIR STUDY	25	90	1,090	(1,351)	(1,924)	(1,361)	59	65	21	(876)	1,118	(404)	(3,447)
100898	RECLAIMED WATER STUDY	(260)	575	(891)	411	500	538	504	(1,813)	346	(1,239)	(962)	342	(1,950)
100903	AWWARF AM WORKSHOP	12	7			(174)	4							(151)
100918	RAPID AOC METHODS	24	15	9	31	36	24	39	35	21		36	59	329
100919	CLIMATE LEADERS PROGRAM (EPA)	130	130	64	39	37	50	61	52	122	155	101	109	921
100922	AEROBIC DIGESTER OPTIMIZATION	20	28	32	23	15	19	21	7		9			173
100923	MBR OPTIMIZATION							6	17	9	6			39
100924	PRESSURE MANAGEMENT WORKGROUP	12	72	54										138
100925	ENVIRONMENTAL MANAGEMENT	170	596	318	292	307	423	647	322	543	586	566	701	5,471
100944	CRYPTOSPORIDIUM INFECTIVITY				24			185	171	121	(823)	1,375	146	1,198
100967	IDSE							26		52	31			109
100978	AWWARF #4152 - PRESSURE/AWC												(346)	(346)
100979	OPTIMIZED DISTRIBUTION SYSTEMS												42	42
100984	ZINC VS NON-ZINC P04												(1,104)	(1,104)
888888	OH-BENEFITS OVERHEAD	782	643	845	585	801	644	653	662	576	619	593	605	8,009
999999	OH-GENERAL OVERHEAD	111	161	114	104	130	119	177	116	116	114	114	181	1,556
Grand Total		3,686	2,727	5,134	(234)	(5)	4,771	4,633	2,695	4,152	1,562	5,369	1,098	35,588



KAWC 2010 AG DR No. 370 Attachment Part A and E.

Kentucky Service Company Charges - BU 032066 (R&D Expenses)  
2009 by Formula (O&M only)

WDFY 9  
Company Name Kentucky American  
WDMCU 032066  
MCDL01 CORP-Innov & Env Stewardship

WDSBL	FORMULADESCRIPTION	WDRGLC WDPN												O&M Total
		1	2	3	4	5	6	7	8	9	10	11	12	
100001	CP-ALL REGULATED CO'S (W & WW)	2,429	1,850	1,527	1,398	1,820	388	2,655	1,585	1,916	1,396	(151)	1,710	18,522
100003	CP-PLANT/REV/EMPLOY W/O CHILE	3	2	3	54	(31)	37	(6)	21	12	(9)	93	(25)	154
100008	CP-EMPLOYEES						121	134			3		1	259
100053	SE-ALL REGION REGULATED-NO O/H	6	17	43	35									101
100528	NEG. PRESSURE TRANSIENT AU0218						30	15				16		60
100529	EVALUATE ORTHOPHOSPHATE AU0256		85						39				110	254
100535	CROSS-CONNECT&BACKFLOW AU0208	66	30	(1,475)	42	(741)	2,358	(566)	3	53	12	38	(31)	(212)
100590	FAIL ANLY ORIEN PIPE ASM STUDY	9	13		14	5	6	15	5	5	76	28	39	214
100591	AUTO METER READING MGT STUDY	35	45	37	29	42	33	22	40	51	25	56	31	448
100694	CP-BUS DEVELOPMENT GENERAL	35												35
100858	MANAGE COLIFORMS & E.COLI	221	(179)	(679)			57				42			(537)
100859	LEAK REPAIR STUDY	589	378	50	856	(403)	(90)	45	5	65	764	22	(1,040)	1,240
100898	RECLAIMED WATER STUDY	(1,088)	276	25	146	84	(676)	29	(1)	237	(172)	105	125	(890)
100918	RAPID AOC METHODS	71	112	28	114	8	6							340
100919	CLIMATE LEADERS PROGRAM (EPA)	78	121	138	72	83	127	118	75	46	36	60	83	1,037
100923	MBR OPTIMIZATION	21	25	21	21	11	3	0	8	44	26	34	30	244
100925	ENVIRONMENTAL MANAGEMENT	499	627	554	622	890	956	680	564	702	593	1,053	733	8,473
100944	CRYPTOSPORIDIUM INFECTIVITY	1,622	(588)	(1,648)	1,605	294	(409)	467	455	336	752	160	97	3,142
100954	AW ASSET NAMING HIERARCHY										21			21
100978	AWWARF #4152 - PRESSURE/WQ	136	(374)	165	196	134	168	170	335	458	269	255	(403)	1,509
100979	OPTIMIZED DISTRIBUTION SYSTEMS	(745)	30	54	15	125	25	47	104	65	53	32	(133)	(328)
100984	ZINC VS NON-ZINC P04	580	(205)	2,025	(2,450)	83	98	(386)	807	45	50	23	66	735
101010	REGIONAL HYDRAULIC MODELING													
101024	AWWARF SUB - KEY ASSET DATA	2	4	4	7	(135)	84	(175)	31	(258)	94	283	(393)	(450)
101031	FILTER MAINTENANCE PRACTICE	13	2			2								17
101040	WRF MEMBRANE TREATMENT			171	207	(1,090)	283	252	345	(203)	(980)	378	266	(370)
101041	MICRO METHODS FOR REUSE WATER			(724)	173	189	(997)	227	142	(1,164)	142	266	(1,038)	(2,782)
101096	WRF ASSESSING BIOFILTRATION												18	18
888888	OH-BENEFITS OVERHEAD	1,545	805	1,007	497	885	626	856	823	916	855	450	765	10,031
999999	OH-GENERAL OVERHEAD	1,473	755	(575)	803	808	656	855	826	787	895	610	944	8,836
<b>Grand Total</b>		<b>7,618</b>	<b>3,830</b>	<b>751</b>	<b>4,457</b>	<b>3,064</b>	<b>3,888</b>	<b>5,455</b>	<b>6,211</b>	<b>4,114</b>	<b>4,945</b>	<b>3,832</b>	<b>1,955</b>	<b>50,122</b>

KAWC 2010 AG DR No. 370 Attachment Part A and E.

Kentucky Service Company Charges - BU 032066 (R&D Expenses)  
2010 Actual by Formula (O&M only)

WDFY 10  
Company Name Kentucky American  
WDMCU 032066  
MCDL01 CORP-Innov & Env Stewardship

Sum of WDAAs	WDRGLC O&M		WDPN		O&M Total
	1	2	3	4	
WDSBL FORMULADESCRIPTION					
100001 CP-ALL REGULATED CO'S (W & WW)	2,697	1,350	2,361	3	6,408
100003 CP-PLANT/REV/EMPLOY W/O CHILE	(6)	23	327		345
100008 CP-EMPLOYEES	16	7	6		28
100529 EVALUATE ORTHOPHOSPHATE AU0256	94				94
100535 CROSS-CONNECT&BACKFLOW AU0208		141	86		227
100569 SEVERANCE - CORPORATE			(1)		(1)
100590 FAIL ANLY ORIEN PIPE ASM STUDY	61				61
100859 LEAK REPAIR STUDY	718	374			1,092
100898 RECLAIMED WATER STUDY	(112)		51		(61)
100918 RAPID AOC METHODS		9	5		13
100919 CLIMATE LEADERS PROGRAM (EPA)	23	65	28		116
100923 MBR OPTIMIZATION	22	26	27		75
100925 ENVIRONMENTAL MANAGEMENT	800	820	714		2,334
100944 CRYPTOSPORIDIUM INFECTIVITY	55	(946)	98		(793)
100978 AWWARF #4152 - PRESSURE/WQ	91	20	8		118
100979 OPTIMIZED DISTRIBUTION SYSTEMS		13	(159)		(146)
100984 ZINC VS NON-ZINC P04	29	14	75		119
101024 AWWARF SUB - KEY ASSET DATA	114	71	28		214
101040 WRF MEMBRANE TREATMENT	258	1,128	103		1,489
101041 MICRO METHODS FOR REUSE WATER	199	(677)	454		(24)
101096 WRF ASSESSING BIOFILTRATION	123	117	(411)		(171)
888888 OH-BENEFITS OVERHEAD	775	699	771		2,245
999999 OH-GENERAL OVERHEAD	118	115	117		350
<b>Grand Total</b>	<b>6,076</b>	<b>3,369</b>	<b>4,687</b>		<b>14,133</b>



KAWC 2010 AG DR No. 370 Attachment Part A and E.

Kentucky Service Company Charges - BU 032066 (R&D Expenses)

Base Year 6 Months Actual-6 Months Budget (O&M only)

Base Period June 2009-May 2010

Fiscal Year 9 and 10

Company Kentucky American

Business Unit 032066

Bus Unit Name CORP-Innov & Env Stewardship

Project	N/A	Grand Total	Period												
			Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	
Project Description	Department Actual & Budget		Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Total
			3,888	5,455	6,211	4,114	4,945	3,832	1,955	3,276	4,057	5,233	2,701	1,850	47,517
			3,888	5,455	6,211	4,114	4,945	3,832	1,955	3,276	4,057	5,233	2,701	1,850	47,517

KAWC 2010 AG DR No. 370 Attachment Part A and E.

Kentucky Service Company Charges - BU 032066 (R&D Expenses)

Forecast Year Budget (O&M only)

Period October 2010-September 2011

Fiscal Year 10 and 11

Company Kentucky American

Business Unit 032066

Bus Unit Name CORP-Innov & Env Stewardship

Project	Period												
	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Budget	Budget	
N/A	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Total
Department Actual & Budget	3,331	3,361	2,216	4,667	3,367	753	3,640	2,189	1,488	2,636	3,780	1,300	32,727
Grand Total	3,331	3,361	2,216	4,667	3,367	753	3,640	2,189	1,488	2,636	3,780	1,300	32,727

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

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**Witness: Michael A. Miller**

371. With regard to R&D projects charged to KAWC, does it realize any royalties, profits from commercialization, or other forms or reimbursement or funding? If yes, please identify the amounts of all such items in 2007, 2008, 2009 actual and 2010 and 2011 as forecasted and explain how these amounts are recognized in the billings to KAWC. If they are not recognized, please explain why not.

**Response:**

American Water's research program is primarily aimed at meeting the information needs of its operating subsidiaries and not focused on the development of new products, royalties, or profits from commercialization. American Water does seek to offset research expenses through acquisition of research grants. These grants reduced the cost of R&D to KY-Am by \$20,000 to \$25,000 throughout 2007-2009, typically reducing costs by 40-50%. We expect continued success in attracting research funding in 2010 and 2011.

For the electronic version, refer to KAW\_R\_AGDR1#371\_042610.pdf.

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**Witness: Michael A. Miller**

372. Please indicate all items included in jurisdictional regulatory expense for 2007, 2008 and 2009 by item and docket number and description of case.

**Response:**

<u>Year</u>	<u>Amount</u>	<u>Case Number</u>	<u>Description</u>
2007	361,034.64	2004-00103	Amortization of rate case expense
2007	12,163.44	2007-00143	Amortization of rate case expense
2007	456.92	2007-00143	Amortization of depreciation study
2007	<u>379.82</u>	2007-00143	Amortization of cost of service study
	374,034.82		
2008	60,172.44	2004-00103	Amortization of rate case expense
2008	148,124.58	2007-00143	Amortization of rate case expense
2008	6,044.40	2007-00143	Amortization of depreciation study
2008	<u>6,403.88</u>	2007-00143	Amortization of cost of service study
	220,745.30		
2009	149,318.52	2007-00143	Amortization of rate case expense
2009	81,102.14	2008-00427	Amortization of rate case expense
2009	6,001.08	2007-00143	Amortization of depreciation study
2009	6,262.18	2007-00143	Amortization of cost of service study
2009	<u>1,936.96</u>	2008-00427	Amortization of cost of service study
	244,620.88		

For the electronic version, refer to KAW\_R\_AGDR1#372\_042610.pdf.

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**Witness: Sheila Miller**

373. For each advertising expense over \$10,000 recorded or forecast by the Company during the base and test years, state the payee, amount, date and purpose. Also provide a copy of the associated invoice and a copy of (or if a non-print ad, the text of) each advertisement.

**Response:**

There is no advertising expense over \$10,000 included in the base period or forecasted test year.

For the electronic version, refer to KAW\_R\_AGDR1#373\_042610.pdf.

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**Witness: Keith Cartier/Michael A. Miller**

374. Are there any advertising costs being incurred by the Company which cannot be identified with a specific advertisement? If so, please itemize and describe each such cost, and list the associated amounts for each year 2007, 2008 and 2009.

**Response:**

No. All costs are associated with a specific advertisement/project.

For the electronic version, refer to KAW\_R\_AGDR1#374\_042610.pdf.