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April 15, 2009

Jeff Derouen  
Executive Director  
Public Service Commission  
211 Sower Blvd.  
Frankfort, KY 40601

**RECEIVED**

APR 15 2009

**PUBLIC SERVICE  
COMMISSION**

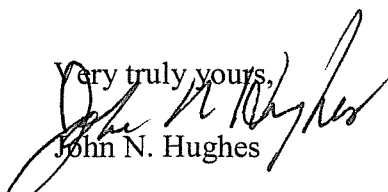
Re: Case No. 2008-00563

Dear Mr. Derouen:

Attached are the responses of Water Service Corporation of Kentucky to the PSC's order of April 3<sup>rd</sup>. Because of the size and format of many of the attachments to the responses, they have been provided on a disk. Items (s) and (t) to Response 3 is very large. They are being submitted in separate binders. An original and two copies of these items are being filed. If additional copies are required, they will be provided.

The response to Item 29 could not be completed by today and is expected to be filed Friday.

If you have any questions about this matter, please contact me.

Very truly yours,  
  
John N. Hughes

Attorney for WSCK

**COMMONWEALTH OF KENTUCKY**  
**BEFORE THE PUBLIC SERVICE COMMISSION**

**RECEIVED**

APR 15 2009

PUBLIC SERVICE  
COMMISSION

In the Matter of:

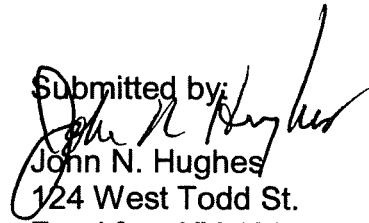
Application of Kentucky Water  
Service Corporation of Kentucky  
For an Adjustment of Rates

)  
) Case No. 2008-00563  
)

**RESPONSES TO PSC ORDER OF APRIL 3, 2009**

Water Service Corporation of Kentucky, by counsel, submits its responses to the Commission's order of April 3, 2009. Because of the voluminous nature of many of the responses, the attachments are provided only on the attached disk. Item 3, subparts s and t are provided in two separate volumes.

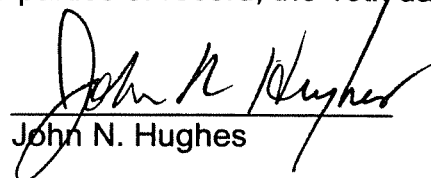
Submitted by:

  
John N. Hughes  
124 West Todd St.  
Frankfort, KY 40601

Attorney for Water Service  
Corporation of Kentucky

Certificate of Service:

A copy of this response was delivered to parties of record, the 15th day of April, 2009.

  
John N. Hughes

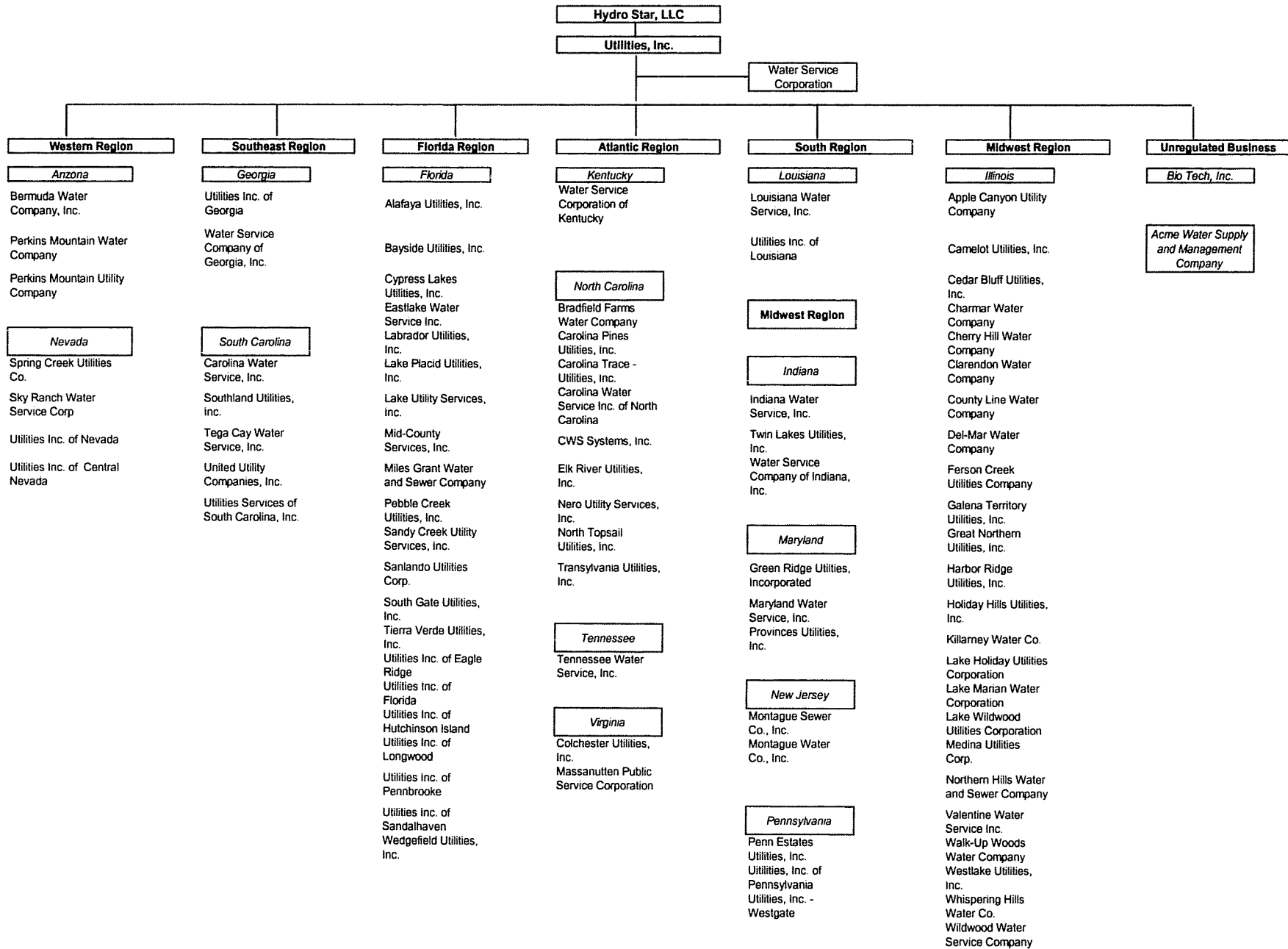
**Water Service Corporation  
of Kentucky  
Case No. 2008-00563**

1. Provide monthly usage data for each customer in gallons for the test period, fiscal year ending June 30, 2008. The usage data should be on a computer disc in Microsoft Excel Format.

**RESPONSE: Witness – Lowell Yap. Please see enclosed consumption data for the test period, fiscal year ending June 30, 2008.**

2. Provide the current organization chart showing the relationship between Water Service and any affiliated companies. Include the relative positions of all entities and affiliates with which Water Service routinely has business transactions.

**RESPONSE:** Witness – Lowell Yap. Please see attached corresponding file.



3. Provide a complete copy of the work-papers, calculations, and assumptions Water Service used to develop its pro forma test-period financial information.

**RESPONSE: Witness – Lowell Yap.**

**Please find the attached work-papers, calculations, and assumptions in the excel file provided.**

- a. **Control Panel:** A summary of the rate design for WSC KY's pro forma test period. It includes the present and proposed rate of return which is calculated from the Schedule C – Rate Base. It also displays the present and proposed revenues (also calculated from Schedule B). The schedule also shows the present and proposed rates for each type of billing.
- b. **Trial Balance:** WSC KY TB from 07/01/07 thru 6/30/08.
- c. **Schedule A:** – Balance Sheet
- d. **Schedule B:** – Income Statement
- e. **Expense Reallocation Workpaper:** Please refer to W/p q explanation in item s below.
- f. **Schedule C – Rate Base**
- g. **Schedule D & E** – Present and Proposed Revenues, respectively.
- h. **W/p a** – Uncollectible Accounts: Calculates the amount of uncollectible accounts based on the historical per books percentage (Uncollectible Accounts divided by the Test year / present revenues) applied to the pro forma proposed revenues calculated from Sch B.
- i. **W/p b-2** – Calculation of Pro Forma Operating Expense Charged to Plant: Please refer to Item 11 a.
- j. **W/p d** – Rate Case Expense: Please refer to Item 12.
- k. **W/p e** – Calculation of Taxes other than Income Taxes: Shows the taxes paid by WSC KY based on the proposed increase in rates.
- l. **W/p f** – Depreciation Expense: Please refer to W/p o & p
- m. **W/p g** – Calculation of Income Taxes: Calculations generated based on the increase in rate proposal.
- n. **W/p h** – Utilities, Inc Capital Structure at June 30, 2008.
- o. **W/p j** – Please refer to Item 7.
- p. **W/p I** – Calculation of Working Capital: Calculations generated based on the increase in rate proposal.
- q. **W/p l** – General Ledger Plant Additions: Please refer to item 7.
- r. **W/p o & p:** When the Water Service Corporation of Kentucky (WSC KY) acquisition was booked, it relied on a compilation performed by Gamble, Givens, and Moody for verification of fixed asset balances. The Company booked these fixed asset balances and the prior owner's accumulated depreciation balances. The Company, in this proceeding, has also included organizational costs that were not booked at the time of acquisition. However, the prior owner chose to report accumulated depreciation balances at tax depreciation rates, which depreciates

plant too quickly. This creates overstated accumulated depreciation and understated net plant. Depreciation has been recalculated (and restated) based on its date in service, at a 2.0% depreciation rate for water and sewer plant (excluding organization), and a 25% depreciation rate for vehicles and 12.50% for computers. Since the filing contains depreciation restated on a going forward basis based on the plant in service at the time of the test year, there is no need to restate the trial balance for the adjustment. The correct depreciation balance will be reflected through the Company's depreciation work-paper – please refer to w/p f.

- s. **W/p q** – Expenses and UPIS Allocated to the City of Clinton Sewer Operations: For the first two quarters of the test year (June – Dec 2007), the allocation methodology was based on customer equivalents. During that period of time the sewer customers of Clinton were not included in the customer equivalent allocation calculation for expenses are rate base items allocated to WSC of KY. However, during the last two quarters of the test year (Jan – June 2008) when the new methodology based on ERCs was implemented, these sewer customers were not removed from the allocations. We have manually recalculated the expense and rate base re-allocations for WSC of KY by removing the sewer Clinton customers that the company does not own. WSC of KY only performs operations for some of the city of Clinton's sewer customers. Therefore, these customers should not be included in the Company's customer equivalent or erc factor.
- t. **W/p q 2** – Basis for Salary Allocation. Please refer to W/p q explanation.
- u. **W/p b** – Calculation of Salary and Benefits: Please refer to item 11.
- v. **W/p q 3** – Calculation of Salary and Benefits allocated to the City of Clinton Sewer Operations: Please refer to W/p q explanation.
- w. **W/p u** – Adjustment to Insurance Expense: As mentioned in the note: This adjustment to Insurance Expense pertains to an error in the calculation of the Insurance Expense allocation. This error in the allocation process has been corrected going forward.
- x. **CPI** increase since last rate case.
- y. **W/p q 4** – Transportation allocation: Please refer to the w/p q explanation.
- z. **xxxRate-Rev Comp**: Average bill per Average Usage.
- aa. **W/p C**: Please refer to Item 11.
- bb. **Rate Base Reallocation w/p** – Rate Base Reallocation: Please refer to w/p q explanation.



4. Provide a complete copy of all of Water Service's internal accounting manuals, directives, and policies and procedures.

**RESPONSE: Witness – Lowell.**

**Enclosed please find the following attachments:**

1. **WSC Allocation agreement effective 1/1/08. Starting 1/1/08 WSC allocated all costs and associated rate base based on a new methodology: ERCs, or equivalent residential customer units.**
2. **WSC Allocation Books and WSC Allocation Handbook for the first half of the 6/30/08 Test Year which corresponds to the WSC old allocation methodology based on Customer Equivalent Units.**
3. **AFUDC policy.**
4. **Chart of Accounts and Business Unit List.**

5. Provide a reconciliation and detailed explanation of each difference, if any, in the capital structure and the net investment rate base of Water Service for the test period.

**RESPONSE: Witness – Lowell Yap. WSC KY is part of a consolidated group of companies, all wholly owned affiliates of Utilities, Inc. Therefore, there is no difference in the capital structure and the net investment rate base of WSC KY for the test period.**

6. List all business activities of Water Service aside from its regulated utility activities. For each activity listed, describe the accounting policies and procedures in place to ensure that those activities are not subsidized by regulated rates or vice versa.

**RESPONSE: Witness – Lowell Yap. There are no business activities of WSC KY aside from its regulated utility activities.**

7. Provide a schedule listing each project included in the test period Construction Work in Progress (“CWIP”). Include a detailed description of each project included in the schedule.

**RESPONSE: Witness – Lowell Yap. Please see the corresponding general ledgers of pro-forma projects, plant additions, and CC&B that were included in the filing.**

**There was only one completed project during the test period for WSC KY: “Install Security Camera System.” Project 2004768 was in service as of 6/30/08 but was transferred to fixed assets in September of 2008. That is why it is treated as pro-forma. There is one invoice that was never booked in the JDE General Ledger. We have attached that invoice totaling \$13,142.38. The total cost in the general ledger plus the missing invoice total to \$19,876. There was a \$92 correction to the capital project’s ledger.**

**We have included a revised schedule of actual general ledger plant additions from July 2008 thru March 2009 in addition to the original pro-forma general ledger additions schedule that was included in the filing. We are including actual \$83,830 in additions after the test year until the rate case was filed. These general ledger additions represent known and measurable everyday direct plant additions that were booked in WSC of KY plant accounts. The \$83,743 in pro-forma general ledger additions was estimated at the time of rate case filing preparation.**

**In the CC&B general ledger file, we have included the Sch. C, Rate Base which shows the amount booked in Pro Forma Adjustments (\$178,715), the CC&B allocation calculation, and the general ledger for CC&B from December 2007 thru July 2008, when the total amount was closed out. CC&B is the company’s new billing system that was in service as of 6/30/08 but was not closed out to fixed assets yet. The portion of WSC of KY CC&B is allocated based on ERCs. JDE (the accounting system) is closed out to fixed assets as of 6/30/08 and WSC of KY’s portion is part of the allocated rate base.**

8. Provide a test-period general ledger showing accounting number, subaccount number, account title, subaccount title, and all entries to each account. For each entry, state the date paid, vendor name, check number used to make payment, and the amount. The general ledger shall include all asset, liability, capital, income, and expense accounts used by Water Service. All accounts should show activity for 12 months. Show the balance in each control and all underlying subaccounts per company books.

**RESPONSE: Witness – Lowell Yap. Please see the attached corresponding general ledgers on the enclosed disk.**

9. For each cash account used by Water Service during the test year, provide a cash disbursements ledger that lists all checks in chronological order and the date paid, check number, vendor, and amount of each check.

**RESPONSE: Witness – Lowell Yap. No such document exists for Water Service Corporation of Kentucky. Utilities, Inc. uses a highly centralized cash management system for all its operating companies.**

10. Provide a copy of all audit adjustments made for the test-period financial statements.

**RESPONSE: Witness – Lowell Yap. No audit adjustments were made to the test-period financial statements.**

11. a. Provide a list of all employees employed during the test period. For each employee listed, provide the following:
- (1) Name;
  - (2) Title;
  - (3) Length of employment with Water Service;
  - (4) Job Duties;
  - (5) Test-period pay rate and current pay rate;
  - (6) Test-period regular time worked and overtime worked;
  - (7) Percentage of test-period payroll capitalized;
  - (8) Total test-period payroll expenses and capitalized; and
  - (9) Type of employee benefits (i.e., health insurance, dental insurance, vision insurance, pension, etc.) and amounts paid for each by Water Service.
- b. Provide a copy of the employee information requested in Item 11 (a) on a computer disk in Microsoft Excel 97 format.
- c. Provide the employer retirement contribution rate(s) that were effective during calendar years 2006, 2007, and 2008, including the date the rate became effective.
- d. If the employer retirement contribution rate will be changed in calendar year 2009, provide the rate, the reason for the change, and the date it will become effective.

**RESPONSE: Witness – Lowell Yap.**

- a. **Please see the corresponding files. For items 11.a.(1)-(4), the names, title, length of employment, and job duties of all employees employed during the test period, please see tab 1-4 in the excel file. For items 11.a.(5) and (6), please refer to the Wp B – salary tab and the corresponding Item 11 a.pdf. For items 11.a.(7) and (8), please refer to the w.p-b2 tab in the excel file. Please note the cap time percentage for capitalized time charged to plant is based on a universal 15% rate. This rate is calculated by dividing the per books cap time charged to plant for the test year by the total salaries and benefits for all salary categories. This percentage is then applied to the pro-forma adjusted salary and benefits figures. The cap time charged to plant adjustment has been calculated for all employees. The total capitalized salary for each person would be calculated by multiplying the total annualized salary found on the w/p b salary tab times 15%. The remaining portion is payroll expense for the test year. And for item 11.a.(9), please refer to wp c1 tab in the excel file. For WSC employees enclosed please find on the Excel disk the following:**
- **WSC Salary DR 1 item 11 a**
- b. **The information requested for 11 (a) has been provided in Excel 97 format.**
- c. **The employer retirement contribution rate is 4%. This rate is determined at the end of the year by the Board of Directors. The rate became effective ended December 31, 2006. Please see corresponding document for 2006 approvals. For 2007, please see enclosed Excel documents:**
- **401 K and pension contribution 2007 DR 1 item 11c.**
  - **DR 1 item 11c 2007 gl.**
  - **2008 Board of Directors minutes are not available right now. The 401k and Pension company contribution percentages remain the same as in 2006 and 2007.**
- d. **The rate is expected to remain at 4% for 2009. The 4% employer retirement contribution rate has been consistent for a number of years.**



UTILITIES, INC.

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UNANIMOUS WRITTEN CONSENT  
OF THE  
BOARD OF DIRECTORS

Taken as of March 1, 2007

The undersigned, being all members of the Board of Directors of Utilities, Inc., an Illinois corporation (the "Corporation"), hereby consent, pursuant to Section 5/8.45 of the Business Corporation Act of 1983 of the State of Illinois, to the adoption of the following resolutions:

**2006 401(k) Contribution**

**RESOLVED**, that the Company contribute for the year ended December 31, 2006, to the Trust Fund provided for the Utilities, Inc. 401(k) Plan (the "Plan") an amount equal to 4% of the total compensation of all employees of the Company who are participants in the Plan eligible to share in such contribution in accordance with the terms of the Plan; and

**FURTHER RESOLVED**, that the proper officers of the Company are hereby authorized and directed to cause payment of said amount to be made by the Company to the Trustees of the Utilities, Inc. 401(k) Plan Trust.

and

[REDACTED]

[REDACTED]


**Authorizing Resolution**

**RESOLVED**, that the Chief Executive Officer or the President of the Company (the "Authorized Officer") is hereby authorized to take all such further actions and to execute and deliver all such agreements, instruments, certificates or documents, in the name and on behalf of the Company, which shall in such Authorized Officer's sole judgment be necessary, proper or advisable in order to effectuate the foregoing resolutions as agreed, and to carry out fully the intent and effectuate the purposes of this and the foregoing resolutions.

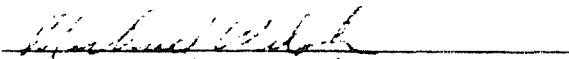
**Company Records**

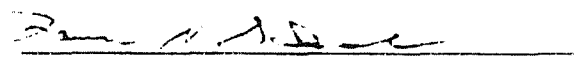
**RESOLVED**, that a copy of this Unanimous Written Consent be filed in the records of the Corporation.

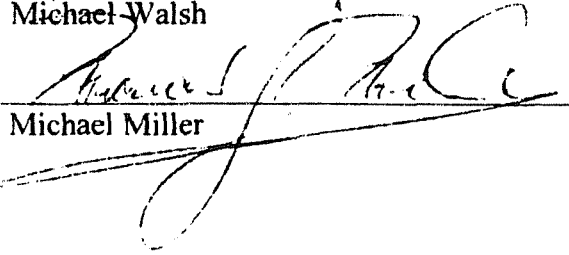
**IN WITNESS WHEREOF**, the undersigned have executed this Unanimous Written Consent as of the date first written above.

  
\_\_\_\_\_  
John Stokes

  
\_\_\_\_\_  
Aaron Gold

  
\_\_\_\_\_  
Michael Walsh

  
\_\_\_\_\_  
Lawrence N. Schumacher

  
\_\_\_\_\_  
Michael Miller

Name			As of		As of		Regular Annual	Add'l Annual	Overtime Annual	Total Overtime/Add'l	Total Earnings	From the Filing	Diff
	Reg Rate	Overtime Rate	Mid-Nov 08 Regular Earnings	Mid-Nov 08 Regular Hours	Regular Annual	Mid-Nov 08 Regular Hours							
<b>Bolt, Gregory</b>	18.27	27.41	30,005.28	31,309.86	1,732	31,309.86	4,802.48	3,121.02	7,923.50	39,233	39,233	-	
<b>Johnson, Harvey</b>	16.32	24.48	27,313.62	28,501.17	1,723	28,501.17	3,708.63	12,110.60	15,819.23	44,320	44,320	-	
<b>Leonard, James</b>	30.77	46.15	58,197.27	-	1,993	63,060.84	1,097.01	-	1,097.01	64,158	64,158	-	
<b>Mills, Wendell</b>	20.19	30.29	35,397.44	36,936.46	1,829	36,936.46	2,196.10	16,884.08	19,080.18	56,017	56,017	-	
<b>Onkst, James</b>	13.30	19.95	23,604.08	24,630.34	1,820	24,630.34	2,663.94	2,895.33	5,559.27	30,190	30,190	-	
<b>Partin, Michael</b>	15.98	23.97	27,427.57	28,620.07	1,772	28,620.07	3,586.76	3,807.58	7,394.34	36,014	36,014	-	
<b>Pickard, Michael</b>	21.64	32.46	34,860.13	36,375.79	1,657	36,375.79	6,252.20	5,162.07	11,414.27	47,790	47,790	-	
<b>Turner, John</b>	13.83	20.75	24,583.35	25,652.19	1,825	25,652.19	2,905.84	5,324.57	8,230.41	33,883	33,883	-	
<b>Sandefur Bryan</b>	13.00	19.50	11,825.86	12,340.03	928	12,340.03	2,391.21	1,147.56	3,538.77	15,879	15,879	-	
<b>Sensabaugh, Justin</b>	15.50	23.25	4,584.13	27,504.78	296	27,504.78	-	627.76	627.76	28,133	28,133	-	
<b>Scanlon, Martin</b>	33.31	49.97	65,136.97	-	1,993	70,580.49	97.64	-	97.64	70,678	70,678	-	
<b>Daniel, Carl</b>	79.05	118.58	156,193.90	-	1,993	169,247.08	1,390.20	-	1,390.20	170,637	170,637	-	
<b>Lashua Martin</b>	50.01	75.02	98,054.32	-	1,993	106,248.76	3,626.25	-	3,626.25	109,875	109,875	-	
<b>Armentrout, Mary</b>	20.87	31.30	40,511.60	-	1,993	43,897.17	83.66	-	83.66	43,981	43,981	-	
<b>Gammon, Jublia</b>	38.29	57.43	75,029.05	-	1,993	81,299.26	949.78	-	949.78	82,249	82,249	-	
<b>McIntyre, D</b>	11.85	17.78	20,638.65	21,535.98	1,777	21,535.98	1,971.85	1,893.55	3,865.40	25,401	25,401	-	
<b>Standifer, Reba</b>	20.54	30.81	36,344.15	37,924.33	1,804	37,924.33	2,489.00	3,803.01	6,292.01	44,216	44,216	-	
<b>Stanis, Veronica</b>	28.18	42.28	54,689.40	-	1,993	59,259.81	1,614.77	-	1,614.77	60,875	60,875	-	
<b>Stegall, Donna</b>	19.32	28.98	33,205.95	34,649.69	1,754	34,649.69	3,864.96	106.94	3,971.90	38,622	38,622	-	
<b>Southern, Dana</b>	11.00	16.50	4,928.00	23,654.40	448	23,654.40	-	-	-	23,654	23,654	-	
<b>Spets Christine</b>	12.74	19.11	21,433.92	22,365.83	1,728	22,365.83	2,359.94	458.86	2,818.80	25,185	25,185	-	
<b>Hult, Christine</b>	21.94	32.91	28,939.83	30,198.08	1,348	30,198.08	12,547.84	303.53	12,851.37	43,049	43,049	-	
<b>Mathews, Linda</b>	31.01	46.51	59,623.35	-	1,993	64,606.10	3,168.52	-	3,168.52	67,775	67,775	-	

JDE Account	Account Number	Account Name	Balance 03/31/08	Full Time Empl Count as of 3/31/08	Benefit Calculation	Balance 06/30/08	Full Time Empl Count as of 6/30/08	Benefit Calculation
5655	6049010	Health Ins. Reimb	1,020,813			1,009,451		
5645	6049011	Employee Ins. Deductions	(217,117)			(255,886)		
5650	6049012	Health Costs & Other	12,371			9,795		
5635	6049015	Dental Ins. Reimbursements	76,878			64,060		
5660	6049050	Health Ins. Premiums	175,361			78,359		
5630	6049055	Dental Premiums	8,831			8,364		
		<b>Total Health Insurance</b>	<u>1,077,139</u>	528	2,040	<u>914,143</u>	495	1847
5690	6049030	Tuition	2,711			12,174		
5660	6049040	Deferred Compensation	-			-		
5670	6049060	Term Life Ins.	38,389			29,096		
5675	6049065	Term Life Ins. - OPT	556			(1,276)		
5680	6049066	Depend Life Ins.-OPT	(743)			(996)		
5685	6049067	Aflac	-			-		
5660	6049080	Disability Insurance	-			-		
5660	6049090	Other Emp Pens & Benefits	-			-		
		<b>Total Other Benefits</b>	<u>38,202</u>	528	72	<u>38,997</u>	495	79

Total health insurance					
9/30/2007	12/31/2007	3/31/2008	6/30/2008	Total	
1,541	1,641	2,040.04	1,847	7,069	

Total other benefit					
9/30/2007	12/31/2007	3/31/2008	39,629	Total	
94	133	72	79	378	

WSC Benefit Allocation Recalc

Health Ins

Quarter	WSC Quarterly	Benefit Calc			KY WSC %	
3/31/2008	63		2,040	128,522	2.51%	3,221
6/30/2008	62		1847	114,499	2.53%	2,891

Other Ben.

Quarter	WSC Quarterly	Benefit Calc			KY WSC %	
3/31/2008	63		72	4,558	2.51%	114
6/30/2008	62		79	4,884	2.53%	123



G/L by Object Account

Page

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From Date  
Thru Date

1/1/2007

12/31/2007

G/L Account	Account Description	Do	G/L		Amount		Current	Balance	LT	P
			Ty	Document	Date	Co				
102100.6	Water Service Corporation 401K/ESOP CONTRIBUTIONS				102					
	WSC SEG R.A	JE	247568	12/31/2007		653912			AA	P
	WSC SEG R.A	JE	200127	12/31/2007			-599419		AA	P
	Period Total					653912	-599419	54493		
	WSC SEG R.A	JE	200127	11/30/2007		599419			AA	P
	001*REVERSE JE*11*44	JE	19722	11/28/2007			-544927		AA	P
	Period Total					599419	-544927	54492		
	001*AP INVD*10*55	JE	19718	10/28/2007			-490434		AA	P
	Period Total					544927	-490434	54493		
	001*AP INVD*09*55	JE	19458	9/25/2007			-435941		AA	P
	001*AP INVD*09*55	JE	19458	9/25/2007		490434			AA	P
	Period Total					490434	-435941	54493		
	001*AP INVD*08*55	JE	19101	8/23/2007		435941			AA	P
	001*AP INVD*08*55	JE	19101	8/23/2007			-381449		AA	P
	Period Total					435941	-381449	54492		
	001*AP INVD*07*52	JE	18764	7/23/2007			-326956		AA	P
	001*AP INVD*07*52	JE	18764	7/23/2007		381449			AA	P
	Period Total					381449	-326956	54493		
	001*AP INVD*06*63	JE	17955	6/28/2007			-272463		AA	P
	001*AP INVD*06*63	JE	17955	6/28/2007		376956			AA	P
	Period Total					376956	-272463	54493		
	001*AP INVD*05*56	JE	15237	5/28/2007			-217971		AA	P
	001*AP INVD*05*56	JE	15237	5/28/2007		272463			AA	P
	Period Total					272463	-217971	54492		
	001*AP INVD*04*51	JE	14454	4/28/2007			-163478		AA	P
	001*AP INVD*04*51	JE	14454	4/28/2007		217971			AA	P
	Period Total					217971	-163478	54493		
	001*AP INVD*03*60	JE	12078	3/28/2007			-4413		AA	P
	001*AP INVD*03*60	JE	12078	3/28/2007		12078			AA	P
	001*AP INVD*03*60	JE	12078	3/28/2007		163478			AA	P
	001*AP INVD*03*60	JE	12078	3/28/2007			-12991		AA	P
	001*AP INVD*03*60	JE	12078	3/28/2007			-108985		AA	P
	Period Total					4413			AA	P
	From Date Thru Date									1/1/2007 12/31/2007

G/L Account	Account Description	Do	G/L		Amount		Current	Balance	LT	P
			Ty	Document	Date	Co				
	001*AP INVD*02*49	JE	12073	2/28/2007		180882			AA	P
	001*AP INVD*02*49	JE	12073	2/28/2007		4541.08			AA	P
	001*AP INVD*02*49	JE	12073	2/28/2007			-54493		AA	P
	001*AP INVD*02*49	JE	12073	2/28/2007		108985			AA	P
	001*AP INVD*02*49	JE	12073	2/28/2007			-4541.08		AA	P
	Period Total					133526.08	-59034.08	54492		
	001*AP INVD*01*47	JE	11328	1/28/2007			4541.08		AA	P
	001*AP INVD*01*47	JE	11328	1/28/2007		54493			AA	P
	001*AP INVD*01*47	JE	11328	1/28/2007			-4541.08		AA	P
	Period Total					59034.08	-4541.08	54493		
102100.6	401K/ESOP CONTRIBUTIONS			Account Total		4276914.2	-3623002.2	653912		
102100.6	PENSION CONTRIBUTIONS			Object Account Total	102	4276914.2	-3623002.2	653912		
	WSC SEG R.A	JE	247568	12/31/2007		492799			AA	P
	WSC SEG R.A	JE	200127	12/31/2007			-453732		AA	P
	Period Total					492799	-453732	41067		
	WSC SEG R.A	JE	200127	11/30/2007		451732			AA	P
	001*REVERSE JE*11*44	JE	19722	11/28/2007			-410666		AA	P
	Period Total					451732	-410666	41066		
	001*AP INVD*10*55	JE	19718	10/28/2007			-369599		AA	P
	001*AP INVD*10*55	JE	19718	10/28/2007		410666			AA	P
	Period Total					410666	-369599	41067		
	001*AP INVD*09*55	JE	19458	9/25/2007			-328532		AA	P
	001*AP INVD*09*55	JE	19458	9/25/2007		369599			AA	P
	Period Total					369599	-328532	41067		
	001*AP INVD*08*55	JE	19101	8/23/2007			-287466		AA	P
	001*AP INVD*08*55	JE	19101	8/23/2007		328532			AA	P
	Period Total					328532	-287466	41066		
	001*AP INVD*07*52	JE	18764	7/23/2007			-246399		AA	P
	001*AP INVD*07*52	JE	18764	7/23/2007		287466			AA	P
	Period Total					287466	-246399	41067		
	001*AP INVD*06*63	JE	17955	6/28/2007			-205333		AA	P
	001*AP INVD*06*63	JE	17955	6/28/2007		246399			AA	P
	Period Total					246399	-205333	41066		
	001*AP INVD*05*56	JE	15237	5/28/2007			-164266		AA	P
	From Date Thru Date									1/1/2007 12/31/2007

G/L Account	Account Description	Do	G/L		Amount		Current	Balance	LT	P
			Ty	Document	Date	Co				
	001*AP INVD*05*56	JE	15237	5/28/2007		205333			AA	P
	Period Total					205333	-164266	41067		
	001*AP INVD*04*51	JE	14454	4/28/2007			-123200		AA	P
	001*AP INVD*04*51	JE	14454	4/28/2007		164266			AA	P
	Period Total					164266	-123200	41066		
	001*AP INVD*03*60	JE	12078	3/28/2007			-3334		AA	P
	001*AP INVD*03*60	JE	12078	3/28/2007		9816			AA	P
	001*AP INVD*03*60	JE	12078	3/28/2007			-9816		AA	P
	001*AP INVD*03*60	JE	12078	3/28/2007			-82133		AA	P
	001*AP INVD*03*60	JE	12078	3/28/2007		123100			AA	P

102100.6		Revision	Term								
	001*AP*INVD*02*49	JE	12073	2/28/2007	82133			41067		AA	P
	001*AP*INVD*02*49	JE	12073	2/28/2007		-3422.25				AA	P
	001*AP*INVD*02*49	JE	12073	2/28/2007	3422.25					AA	P
	001*AP*INVD*02*49	JE	12073	2/28/2007			-41067			AA	P
	Period Total				85555.25	-44489.25		41066			
	001*AP*INVD*01*47	JE	11328	1/28/2007	3422.25					AA	P
	001*AP*INVD*01*47	JE	11328	1/28/2007		-3422.25				AA	P
	001*AP*INVD*01*47	JE	11328	1/28/2007	41067					AA	P
	Period Total				44889.25	3422.25		41067			
	PENSION CONTRIBUTIONS				Account Total		-2730387.5	492799			
					Object Account Total		-2730387.5	492799			
	Company Total				Posted			1146711			
					Unposted	7500100.7	-6353389.7				
	Grand Total				Unposted	7500100.7	-6353389.7				
					Posted			\$ 1,146,711.00			
					Unposted			TB			

Table with columns A through Z and rows 1000 to 3300. Each row contains alphanumeric data, including dates and numbers, likely representing a ledger or financial record.











12.

- a. Provide a schedule detailing all test-period expenditures related to the application filed in this current proceeding. Provide in the schedule the nature and amounts of all charges along with a copy of vendor invoices. The invoices should contain detailed descriptions of the services, the amount of time billed for each service, and the hourly billing rate. Identify the account number and title to which each amount was charged.
- b. Provide the anticipated total cost of the case upon completion. The projected amount should be detailed by type of service and vendor with supporting documentation for each.
- c. Provide a monthly update of the schedule requested in Item 12(a) showing all of the costs incurred as of that date. Include the supporting detailed vendor invoices as requested in Item 12(a).

**RESPONSE: Witness – Lowell Yap.**

- a. **Please find the corresponding General Ledger file attachment for Rate Case expenditures from the beginning of the test period to March 31, 2009.**

**Please also find copies of the invoices for all vendors involved in the Rate Case.**

**There were two project id's created for WSC KY (2009577 and 2009664) but this has been consolidated into one project id (2009577).**

- b. **Please see in the corresponding excel file attachment for the rate case expenditure anticipated total cost schedule.**

**This includes quoted legal fees; postage fees; travel expense; Water Service personnel involved in the rate by estimated hours, hourly rate and total; and cost of capital witnesses. This total is then amortized over three years.**

- c. **Monthly updates of the schedule requested in 12 (a) will be provided as they become available.**

3007190 JH ✓

John N. Hughes, PSC

LG

RECEIVED  
MAY 12 2008

Attorney at Law  
124 West Todd St.  
Frankfort, KY 40601  
jnhughes@fewpb.net

Batch 25031

Doc 59234

Invoice submitted to:  
Utilities, Inc  
Water Service Corp KY  
2335 Sanders Road  
Attn: Accounts Payable  
Northbrook IL 60062-6196

BY: \_\_\_\_\_

345

March 10, 2008

2009664, 2906.00901

Invoice #1110

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
1/17/2008 Research motion to dismiss issues	6.50 250.00/hr	1,625.00
1/18/2008 Draft motion to dismiss issues	4.50 250.00/hr	1,125.00
1/22/2008 Draft motion to dismiss	5.50 250.00/hr	1,375.00
1/23/2008 Draft motion to dismiss	2.00 250.00/hr	500.00
1/29/2008 Motion to dismiss; Conference PSC re: fire tariffs	7.83 250.00/hr	1,958.33
1/30/2008 Motion to dismiss	2.83 250.00/hr	708.33
2/1/2008 Revision to motion to dismiss	2.50 250.00/hr	625.00
2/4/2008 Several responses to Lena Georgiev re: fire service tariff issues	1.50 250.00/hr	375.00
2/11/2008 Several messages to LG re: tariffs	0.33 250.00/hr	83.33
2/12/2008 Review tariff revisions; response top JL re; tariffs; file motion to dismiss w/PSC	1.33 250.00/hr	333.33
2/19/2008 Several messages LG re: tariffs	0.33 250.00/hr	83.33

RECEIVED

	<u>Hrs/Rate</u>	<u>Amount</u>
2/20/2008 Response to LG re: tariffs; research pre-2005 tariffs for LG	1.15 250.00/hr	287.50
2/21/2008 Conference w/client call re: tariff issues	1.00 250.00/hr	250.00
<b>For professional services rendered</b>	<b>37.32</b>	<b>\$9,329.15</b>
<b>Additional Charges :</b>		
2/12/2008 Copies motion to dismiss		331.32
postage		17.80
<b>Total additional charges</b>		<b>\$349.12</b>
<b>Total amount of this bill</b>		<b>\$9,678.27</b>
Balance due		<b>\$9,678.27</b>

*W* 5/19/08

WSC OF KY - Project 2009664

# OFFICETEAM®

Specialized Administrative Staffing

3001756

Batch 50124

Doc 148088

Page: 1  
Invoice Date: 03/12/2009  
Invoice No: 23416028  
Customer Number: 01300-000961-000  
Fed Tax ID: 94-1648752

Labor Invoice - DUE UPON RECEIPT

### PERSONAL & CONFIDENTIAL

Laura Blomquist  
UTILITIES INCORPORATED  
2335 SANDERS RD  
NORTHBROOK IL 60062-6108

Please Remit To:  
OfficeTeam  
12400 COLLECTIONS CENTER DRIVE  
CHICAGO IL 60693

Line	Employee Name	Wk-Ended	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Kirkland, Janet	03/06/2009	Casados, Jim	40.00	HRS REG	\$ 22.36	\$ 894.40
<del>2</del>	<del>Featherill, Adam</del>	<del>03/06/2009</del>	<del>Lingman, Sam</del>	<del>15.00</del>	<del>HRS REG</del>	<del>\$ 17.73</del>	<del>\$ 265.95</del>
3	Gomez, Maria R	03/06/2009	Casados, Jim	40.00	HRS REG	\$ 22.36	\$ 894.40
4	Gomez, Maria R	03/06/2009	Casados, Jim	6.50	HRS OVT	\$ 33.54	\$ 218.01
Subtotal for Week-Ended: 03/06/2009				101.50	HRS		\$ 2,272.76

see  
attach

*Adrienne R Krugler*  
2003520

**ENTERED**  
**MAR 20 2009**

MAR 19 2009

Invoice Subtotal: \$ 2,272.76

**TOTAL AMOUNT DUE : \$ 2,272.76**

We provide more timely and accurate information to the business community by sharing our accounts receivable information with National Credit Reporting Agencies.

For questions regarding this invoice please call:  
( 0) 776-3770

For qualified administrative professionals please call:  
(847) 480-2073

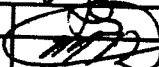



Vendor Name: Office Team

Name: Feathergill, Adam

Vendor Invoice: 23416028

Invoice Date: 3/12/2009

Date	Hours	Rate	Amount	Book to:	Manager	Date Approved	Signature
3/5/2009	8	17.73	141.84	2009577.2908.00901	Georgiev, Lena	3/17/09	
3/6/2009	7	17.73	124.11	2009531.2908.00901	Dryjanski, Michael	3/17/09	
			265.95				

**AUS**

3007048

Batch 48201

Doc 141468

Invoice Number 111390  
 Invoice Date February 11, 2009  
 PO Number  
 Contract ROR  
 Project 13-0196  
 Page 1  
 Incorporated FID# 22-1943906  
 www.ausinc.com  
 Consultant:  
 PAULINE M. AHERN  
 PAHERN@AUSINC.COM

AUS Consultants, Inc.  
 155 Gaither Drive, Suite A  
 Mt. Laurel, NJ 08054  
 856 234 9200

Lena Georgier, CPA  
 Water Service Corp-Kentucky  
 Utilities, Inc.  
 2335 Sanders Road  
 Northbrook, IL 60062

PROJECT ID: 2009577-2910

Professional Services

345

*OK* 2/19/09

**ENTERED**

FEB 24 2009

6,000.00

6,000.00

Invoice Total

RECEIVED

FEB 23 2009

Please make check payable to:  
 AUS Consultants  
 155 Gaither Drive, Suite A  
 Mt. Laurel, NJ 08054

Invoice due upon presentation

70WAT01

**John N. Hughes, PSC**

Attorney at Law  
124 West Todd St.  
Frankfort, KY 40601  
jnhughes@fewpb.net

**JAN 05 2009**

JH ✓  
LG ✓

3007190

Batch 46608

Invoice submitted to:  
Utilities, Inc  
Water Service Corp KY  
2335 Sanders Road  
Attn: Accounts Payable  
Northbrook IL 60062-6196

**Approved by Legal** 134251

**JAN 07 2009**

December 31, 2008

2009577.2906.00901

Invoice #1141

**Professional Services**

	<u>Hrs/Rate</u>	<u>Amount</u>
11/12/2008 Response to James Leonard re: Ambleside fire hydrant issues; research tariffs; PSC order re: fire protection issues	2.75 300.00/hr	825.00
12/1/2008 Review PSC letter re: revisions to 2005 rate case tariffs letter LG re: revisions	0.75 300.00/hr	225.00
12/5/2008 Response to LG re: allocations, various rate issues	0.50 300.00/hr	150.00
12/8/2008 Responses to several emails	0.33 300.00/hr	100.00
12/10/2008 Responses to LG re: various rate case issues; filing requirements	1.50 300.00/hr	450.00
12/11/2008 Tele conference re: rate case issues	0.75 300.00/hr	225.00
Prepare 2005 case documents for LG; several messages re: tariffs, rate issues	2.50 300.00/hr	750.00
12/12/2008 Review 2004 rate application; prepare issues list for 2009 application; copy of customer notice to LG; response to LG re: conference exhibits	2.75 300.00/hr	825.00
12/19/2008 Research electronic customer billing tariffs for possible tariff revision	1.50 300.00/hr	450.00
12/29/2008 Prepare notice of intent to file rate application	0.50 300.00/hr	150.00
12/30/2008 File notice of intent to file rate application w/PSC	0.50 300.00/hr	150.00

	<u>Hours</u>	<u>Amount</u>
<b>For professional services rendered</b>	<b>14.33</b>	<b>\$4,300.00</b>
<b>Previous balance</b>		<b>\$9,678.27</b>
Accounts receivable transactions		
5/28/2008 Payment - Thank You		(\$9,678.27)
<b>Total payments and adjustments</b>		<b>(\$9,678.27)</b>
<b>Balance due</b>		<b>\$4,300.00</b>

\$4,300.00

*DS*

11/6/09

2009577

G/L Account	Account Description	Do	G/L	Amount	Current	P	Batch
	Explanations	Document	Date	Co Debit Credit	Balance	LT	
	Water Serv Corp of Kentuc			345			
	2009 R/C WSC of KENTUCKY			345			
2009577.2906.00901	ATTORNEY FEES			345			
	JOHN N HUGHES PSC	134251	2/2/2009	4300		AA	46608
	Period Total			4300	4300		
	R/C CONSOLIDATION	257555	10/16/2008	9678.27		AA	38410
	Period Total			9678.27	9678.27		
	Ending Balance			13978.27	13978.27		
2009577.2907.00901	CAPITALIZED TIME			345			
	Daniel, Carl	329	1/15/2009	245.84		AA	46056
	Yap Jr., Lowell Murcia	329	1/15/2009	216		AA	46056
	Yap Jr., Lowell Murcia	329	1/15/2009	216		AA	46056
	Yap Jr., Lowell Murcia	329	1/15/2009	229.5		AA	46056
	Yap Jr., Lowell Murcia	329	1/15/2009	54		AA	46056
	Georgiev, Lena	329	1/15/2009	150		AA	46056
	Georgiev, Lena	329	1/15/2009	150		AA	46056
	Georgiev, Lena	329	1/15/2009	200		AA	46056
	Georgiev, Lena	329	1/15/2009	100		AA	46056
	Georgiev, Lena	329	1/15/2009	100		AA	46056
	Lashua, Martin J	329	1/15/2009	36.94		AA	46056
	Lashua, Martin J	329	1/15/2009	73.88		AA	46056
	Lashua, Martin J	329	1/15/2009	36.94		AA	46056
	Daniel, Carl	329	1/15/2009	245.84		AA	46056
	Daniel, Carl	329	1/15/2009	122.92		AA	46056
	Daniel, Carl	329	1/15/2009	122.92		AA	46056
	Daniel, Carl	329	1/15/2009	245.84		AA	46056
	Yap Jr., Lowell Murcia	329	1/15/2009	216		AA	46056
	Daniel, Carl	329	1/15/2009	245.84		AA	46056
	Payroll Labor Distribution	258927	1/31/2009	94.5		AA	47419
	Payroll Labor Distribution	258927	1/31/2009	36.94		AA	47419
	Payroll Labor Distribution	258927	1/31/2009	216		AA	47419
	Payroll Labor Distribution	258927	1/31/2009	216		AA	47419
	Payroll Labor Distribution	258927	1/31/2009	229.5		AA	47419
	Payroll Labor Distribution	258927	1/31/2009	216		AA	47419
	Payroll Labor Distribution	258927	1/31/2009	108		AA	47419
	Payroll Labor Distribution	258927	1/31/2009	111		AA	47419
	Payroll Labor Distribution	258927	1/31/2009	111		AA	47419

From Date -  
Thru Date 7/1/2007  
3/31/2009

Account Description Do G/L Amount Current P

G/L Account	Explanations	Document	Date	Co	Debit	Credit	Balance	LT	Batch
	Payroll Labor Distribution	258927	1/31/2009		100			AA	47419
	Payroll Labor Distribution	258927	1/31/2009		100			AA	47419
	Payroll Labor Distribution	258927	1/31/2009		50			AA	47419
	Payroll Labor Distribution	258927	1/31/2009		100			AA	47419
	Payroll Labor Distribution	258927	1/31/2009		122.92			AA	47419
	Payroll Labor Distribution	258927	1/31/2009		122.92			AA	47419
	Payroll Labor Distribution	258927	1/31/2009		122.92			AA	47419
	Payroll Labor Distribution	258927	1/31/2009		175.5			AA	47419
	Period Total				5241.66		5241.66		
	Hoy, John Patrick	346	2/15/2009		111			AA	48528
	Daniel, Carl	346	2/15/2009		122.92			AA	48528
	Georgiev, Lena	346	2/15/2009		50			AA	48528
	Georgiev, Lena	346	2/15/2009		50			AA	48528
	Daniel, Carl	346	2/15/2009		122.92			AA	48528
	Daniel, Carl	346	2/15/2009		122.92			AA	48528
	Daniel, Carl	346	2/15/2009		122.92			AA	48528
	Hoy, John Patrick	352	2/28/2009		111			AA	48697
	Hoy, John Patrick	352	2/28/2009		111			AA	48697
	Daniel, Carl	352	2/28/2009		122.92			AA	48697
	Hoy, John Patrick	352	2/28/2009		111			AA	48697
	Daniel, Carl	352	2/28/2009		122.92			AA	48697
	Georgiev, Lena	352	2/28/2009		100			AA	48697
	Daniel, Carl	352	2/28/2009		122.92			AA	48697
	Daniel, Carl	352	2/28/2009		245.84			AA	48697
	Daniel, Carl	352	2/28/2009		122.92			AA	48697
	Georgiev, Lena	352	2/28/2009		50			AA	48697
	Lashua, Martin J	352	2/28/2009		110.82			AA	48697
	Period Total				2034.02		2034.02		
	Leonard, James Ronald	189	3/15/2008		76.78			AA	21707
	Georgiev, Lena	189	3/15/2008		180			AA	21707
	Georgiev, Lena	189	3/15/2008		45			AA	21707
	Georgiev, Lena	189	3/15/2008		135			AA	21707
	Georgiev, Lena	189	3/15/2008		135			AA	21707
	Georgiev, Lena	189	3/15/2008		180			AA	21707
	Georgiev, Lena	189	3/15/2008		180			AA	21707
	Leonard, James Ronald	189	3/15/2008		38.39			AA	21707
	Georgiev, Lena	355	3/15/2009		100			AA	49861
	Lashua, Martin J	355	3/15/2009		36.94			AA	49861
	Yap Jr., Lowell Murcia	355	3/15/2009		54			AA	49861
	From Date						-		
	Thru Date						7/1/2007		
							3/31/2009		

G/L Account	Account Description	Do	G/L	Amount	Current	P	Batch		
G/L Account	Explanations	Document	Date	Co	Debit	Credit	Balance	LT	Batch
	Georgiev, Lena	355	3/15/2009		100			AA	49861
	Georgiev, Lena	355	3/15/2009		50			AA	49861
	Yap Jr., Lowell Murcia	355	3/15/2009		54			AA	49861
	Lashua, Martin J	355	3/15/2009		36.94			AA	49861
	Yap Jr., Lowell Murcia	355	3/15/2009		94.5			AA	49861
	Yap Jr., Lowell Murcia	355	3/15/2009		81			AA	49861
	Hoy, John Patrick	355	3/15/2009		111			AA	49861
	Daniel, Carl	355	3/15/2009		122.92			AA	49861
	Daniel, Carl	355	3/15/2009		122.92			AA	49861
	Georgiev, Lena	363	3/31/2009		50			AA	50910
	Daniel, Carl	363	3/31/2009		122.92			AA	50910

Daniel, Carl	363	3/31/2009	122.92		AA	50910
Daniel, Carl	363	3/31/2009	122.92		AA	50910
Georgiev, Lena	363	3/31/2009	50		AA	50910
Georgiev, Lena	363	3/31/2009	50		AA	50910
Georgiev, Lena	363	3/31/2009	100		AA	50910
Daniel, Carl	363	3/31/2009	122.92		AA	50910
	Period Total		2676.07	2676.07		
Daniel, Carl	224	5/31/2008	117.15		AA	26001
	Period Total		117.15	117.15		
Daniel, Carl	230	6/15/2008	117.15		AA	27856
Daniel, Carl	230	6/15/2008	117.15		AA	27856
	Period Total		234.3	234.3		
Yap Jr., Lowell Murcia	280	10/15/2008	120		AA	38608
Lashua, Martin J	280	10/15/2008	34.19		AA	38608
Yap Jr., Lowell Murcia	280	10/15/2008	96		AA	38608
Yap Jr., Lowell Murcia	280	10/15/2008	96		AA	38608
Yap Jr., Lowell Murcia	280	10/15/2008	96		AA	38608
Yap Jr., Lowell Murcia	280	10/15/2008	120		AA	38608
Yap Jr., Lowell Murcia	280	10/15/2008	72		AA	38608
Yap Jr., Lowell Murcia	280	10/15/2008	96		AA	38608
Yap Jr., Lowell Murcia	280	10/15/2008	96		AA	38608
Yap Jr., Lowell Murcia	280	10/15/2008	96		AA	38608
Yap Jr., Lowell Murcia	280	10/15/2008	96		AA	38608
Yap Jr., Lowell Murcia	280	10/15/2008	120		AA	38608
R/C CONSOLIDATION	257555	10/16/2008	1286		AA	38410
Yap Jr., Lowell Murcia	286	10/31/2008	96		AA	39785
Yap Jr., Lowell Murcia	286	10/31/2008	60		AA	39785

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G/L Account	Account Description	Do	G/L	Co	Amount	Current	P	Batch
	Explanations	Document	Date		Debit	Credit	Balance	LT
	Yap Jr., Lowell Murcia	286	10/31/2008		96			AA
	Yap Jr., Lowell Murcia	286	10/31/2008		132			AA
	Yap Jr., Lowell Murcia	286	10/31/2008		120			AA
	Yap Jr., Lowell Murcia	286	10/31/2008		156			AA
	Yap Jr., Lowell Murcia	286	10/31/2008		132			AA
	Yap Jr., Lowell Murcia	286	10/31/2008		120			AA
	Yap Jr., Lowell Murcia	286	10/31/2008		156			AA
	Yap Jr., Lowell Murcia	286	10/31/2008		132			AA
	Period Total				3624.19		3624.19	
	Yap Jr., Lowell Murcia	294	11/15/2008		192			AA
	Yap Jr., Lowell Murcia	294	11/15/2008		192			AA
	Ciecierski, Daniel	294	11/15/2008		129.03			AA
	Yap Jr., Lowell Murcia	294	11/15/2008		192			AA
	Yap Jr., Lowell Murcia	294	11/15/2008		204			AA
	Yap Jr., Lowell Murcia	294	11/15/2008		120			AA
	Yap Jr., Lowell Murcia	294	11/15/2008		192			AA
	Yap Jr., Lowell Murcia	294	11/15/2008		156			AA
	Yap Jr., Lowell Murcia	294	11/15/2008		108			AA
	Yap Jr., Lowell Murcia	294	11/15/2008		168			AA
	Yap Jr., Lowell Murcia	294	11/15/2008		168			AA
	Chesney, Eyerusalem	302	11/30/2008		177.36			AA
	Chesney, Eyerusalem	302	11/30/2008		177.36			AA
	Lashua, Martin J	302	11/30/2008		34.19			AA
	Yap Jr., Lowell Murcia	302	11/30/2008		120			AA

Yap Jr., Lowell Murcia	302	11/30/2008	192	AA	42023
Yap Jr., Lowell Murcia	302	11/30/2008	192	AA	42023
Yap Jr., Lowell Murcia	302	11/30/2008	144	AA	42023
Yap Jr., Lowell Murcia	302	11/30/2008	192	AA	42023
Yap Jr., Lowell Murcia	302	11/30/2008	192	AA	42023
Chesney, Eyerusalem	302	11/30/2008	177.36	AA	42023
Yap Jr., Lowell Murcia	302	11/30/2008	192	AA	42023
Period Total			3611.3		3611.3
Lashua, Martin J	320	12/15/2008	34.19	AA	43746
Yap Jr., Lowell Murcia	320	12/15/2008	283.5	AA	43746
Yap Jr., Lowell Murcia	320	12/15/2008	229.5	AA	43746
Yap Jr., Lowell Murcia	320	12/15/2008	256.5	AA	43746
Yap Jr., Lowell Murcia	320	12/15/2008	243	AA	43746
Yap Jr., Lowell Murcia	320	12/15/2008	256.5	AA	43746
Shrake, Brian W	320	12/15/2008	270	AA	43746

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G/L Account	Account Description	Do	G/L	Amount	Current	P	Batch		
	Explanations	Document	Date	Co	Debit	Credit	Balance	LT	
	Shrake, Brian W	320	12/15/2008		270			AA	43746
	Shrake, Brian W	320	12/15/2008		297			AA	43746
	Shrake, Brian W	320	12/15/2008		270			AA	43746
	Shrake, Brian W	320	12/15/2008		270			AA	43746
	Shrake, Brian W	320	12/15/2008		243			AA	43746
	Shrake, Brian W	320	12/15/2008		108			AA	43746
	Chesney, Eyerusalem	320	12/15/2008		133.02			AA	43746
	Chesney, Eyerusalem	320	12/15/2008		487.74			AA	43746
	Chesney, Eyerusalem	320	12/15/2008		310.38			AA	43746
	Chesney, Eyerusalem	320	12/15/2008		310.38			AA	43746
	Chesney, Eyerusalem	320	12/15/2008		399.06			AA	43746
	Chesney, Eyerusalem	320	12/15/2008		310.38			AA	43746
	Yap Jr., Lowell Murcia	320	12/15/2008		256.5			AA	43746
	Yap Jr., Lowell Murcia	320	12/15/2008		270			AA	43746
	Yap Jr., Lowell Murcia	320	12/15/2008		216			AA	43746
	Yap Jr., Lowell Murcia	320	12/15/2008		216			AA	43746
	Hoy, John Patrick	320	12/15/2008		111			AA	43746
	Hoy, John Patrick	320	12/15/2008		222			AA	43746
	Hoy, John Patrick	320	12/15/2008		111			AA	43746
	Daniel, Carl	320	12/15/2008		117.15			AA	43746
	Daniel, Carl	320	12/15/2008		351.45			AA	43746
	Lashua, Martin J	320	12/15/2008		34.19			AA	43746
	Lashua, Martin J	320	12/15/2008		34.19			AA	43746
	Yap Jr., Lowell Murcia	320	12/15/2008		243			AA	43746
	Georgiev, Lena	320	12/15/2008		300			AA	43746
	Georgiev, Lena	320	12/15/2008		350			AA	43746
	Georgiev, Lena	320	12/15/2008		350			AA	43746
	Georgiev, Lena	320	12/15/2008		200			AA	43746
	Georgiev, Lena	320	12/15/2008		150			AA	43746
	Georgiev, Lena	320	12/15/2008		300			AA	43746
	Georgiev, Lena	320	12/15/2008		250			AA	43746
	Georgiev, Lena	320	12/15/2008		250			AA	43746
	Yap Jr., Lowell Murcia	320	12/15/2008		243			AA	43746
	Mehta, Dhvani	320	12/15/2008		72.5			AA	43746
	Mehta, Dhvani	320	12/15/2008		58			AA	43746
	Mehta, Dhvani	320	12/15/2008		87			AA	43746



Georgiev, Lena	323	12/31/2008	50	AA	44238
Georgiev, Lena	323	12/31/2008	50	AA	44238
Georgiev, Lena	323	12/31/2008	150	AA	44238
Yap Jr., Lowell Murcia	323	12/31/2008	216	AA	44238

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G/L Account	Account Description	Do	G/L	Amount	Current	P	Batch		
	Explanations	Document	Date	Co	Debit	Credit	Balance	LT	Batch
	Yap Jr., Lowell Murcia	323	12/31/2008		229.5			AA	44238
	Yap Jr., Lowell Murcia	323	12/31/2008		216			AA	44238
	Yap Jr., Lowell Murcia	323	12/31/2008		216			AA	44238
	Hoy, John Patrick	323	12/31/2008		111			AA	44238
	Hoy, John Patrick	323	12/31/2008		111			AA	44238
	Daniel, Carl	323	12/31/2008		117.15			AA	44238
	Daniel, Carl	323	12/31/2008		117.15			AA	44238
	Daniel, Carl	323	12/31/2008		117.15			AA	44238
	Lashua, Martin J	323	12/31/2008		34.19			AA	44238
	Georgiev, Lena	323	12/31/2008		150			AA	44238
	Georgiev, Lena	323	12/31/2008		100			AA	44238
	Georgiev, Lena	323	12/31/2008		150			AA	44238
	Georgiev, Lena	323	12/31/2008		100			AA	44238
	Georgiev, Lena	323	12/31/2008		150			AA	44238
	Georgiev, Lena	323	12/31/2008		100			AA	44238
	Period Total				12260.27		12260.27		
	Ending Balance				29798.96		29798.96		
2009577.2908.00901	ADMINISTRATIVE			345					
	OFFICE TEAM	148088	3/22/2009		141.84			AA	50124
	Hoy, John Patrick	363	3/31/2009		111			AA	50910
	Hoy, John Patrick	363	3/31/2009		222			AA	50910
	Period Total				474.84		474.84		
	Ending Balance				474.84		474.84		
2009577.2910.00901	CONSULTING FEES			345					
	AUS CONSULTANTS INC	141468	2/24/2009		6000			AA	48201
	Period Total				6000		6000		
	Ending Balance				6000		6000		
	Business Unit Total				50252.07		50252.07		
	2008 R/C WSC OF KENTUCKY			345					
2009664.2906.00901	ATTORNEY FEES			345					
	JOHN N HUGHES PSC	59234	5/20/2008		9678.27			AA	25031
	Period Total				9678.27		9678.27		
	R/C CONSOLIDATION	257555	10/16/2008			-9678.27		AA	38410
	Period Total					-9678.27	-9678.27		

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 Thru Date 3/31/2009  
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G/L Account	Account Description	Do	G/L	Amount	Current	P	Batch		
	Explanations	Document	Date	Co	Debit	Credit	Balance	LT	Batch
2009664.2907.00901	CAPITALIZED TIME			345					
	Ending Balance				9678.27	-9678.27			

Georgiev, Lena	212	5/15/2008	22.5			AA	25295
	Period Total		22.5		22.5		
Georgiev, Lena	230	6/15/2008	45			AA	27856
Georgiev, Lena	230	6/15/2008	22.5			AA	27856
Yap Jr., Lowell Murcia	236	6/30/2008	104			AA	28637
Yap Jr., Lowell Murcia	236	6/30/2008	182			AA	28637
Yap Jr., Lowell Murcia	236	6/30/2008	208			AA	28637
Yap Jr., Lowell Murcia	236	6/30/2008	130			AA	28637
Yap Jr., Lowell Murcia	236	6/30/2008	208			AA	28637
Yap Jr., Lowell Murcia	236	6/30/2008	208			AA	28637
Yap Jr., Lowell Murcia	236	6/30/2008	156			AA	28637
	Period Total		1263.5		1263.5		
R/C CONSOLIDATION	257555	10/16/2008		-1286		AA	38410
	Period Total			-1286	-1286		
	Ending Balance		1286	-1286			
	Business Unit Total		10964.27	-10964.27			
Company * Posted			61216.34	-10964.27	50252.07		
	Unposted						
	Grand Total Posted		61216.34	-10964.27	50252.07		
	Unposted						

13. For each debt of Water Service currently outstanding or outstanding during the test year:
- a. Provide a current amortization schedule that includes the entire life of the loan or bond and that details the payment amounts, principal retirements, interest payments, interest rates, and outstanding balances.
  - b. Provide a description of the use of the borrowed funds.

**RESPONSE: Witness – Lowell Yap. Water Service Corporation of Kentucky has no debt. All debt is carried at the parent company level.**

14. Provide Water Service's long-term construction planning program.

**RESPONSE: Witness – Lowell Yap. Please find the attached file, 'Kentucky Extended 3 Year Capital Improvement Plan 2010-2012'.**

15. Provide a complete copy of all wage, compensation, and employee benefits studies, analyses, or surveys conducted for or utilized by Water Service.

**RESPONSE: Witness – Lowell Yap. No such document exists.**

16. For each water operation employee group, state the amount, percentage increases, and effective dates for general wage increases and, separately, for merit increases granted for the years 2006, 2007, and 2008.

**RESPONSE: Witness – Lowell Yap. For water operation employees, only general wage increases have been granted. Salary increases go into effect on July 1<sup>st</sup> of each year.**

**Enclosed please find the calculation for 2006 and 2007 average percentage salary increase. The average increase of 2007-2008 was 3%. The calculation for 2007-2008 will be provided as soon as possible. It is currently being compiled by our payroll department.**

**I 2007 Salary Increase Summary**  
 Source: UI Payroll Dept.  
 Base Report 1 (Salary Increase 2007)  
 Excludes: (a) New Hires After 7/1/07, and  
 (b) Terminations before 7/1/07

Line No.		A	B	C	D
	Data				
	Rate Type	Base Data Prior to 7/1/07 Excluding (a) (b)	Base Data After 7/1/07 (a) (b)	Change in Base \$ (B - A)	Percentage Change (C / A)
1					
2	H	11,812	12,238	427	3.61%
3	S	381,424	394,359	12,935	3.39%
4	Grand Total	393,236	406,597	13,361	3.40%

**2007 Salary Increase Summary**

**II Source: UI Payroll Dept.**  
 Base Report 2 Data (Salary Increase 2007)  
 Excludes: (a) New Hires After 7/1/07;  
 (b) Terminations before 7/1/07; and  
 (c) New Hires After 1/1/07 Assumed Not Eligible for Increase

Line No.		A	B	C	D
	Data				
	Rate Type	Base Data Prior to 7/1/07 Excluding (a) (b) (c)	Base Data After 7/1/07 (a) (b) (c)	Change in Base \$	Percentage Change (C / A)
1					
2	H	9,190	9,617	427	4.64%
3	S	337,993	350,927	12,935	3.83%
4	Grand Total	347,183	360,544	13,361	3.85%

Line No.	CO CODE	LOC	DOH	DOT	Salary @	Salary @	RATETYPE	2005-2006		2006-2007	
					7/1/05	07/01/06		3P - 4P	% Increase	2P - Current P	% Increase
1	NKC	Arizona	6/1/2000		\$2,036.25	\$2,121.78	S	\$82.08	4.20%	\$85.53	4.20%
2	JCT	Arizona	6/1/2000		\$12.50	\$12.94	H	\$0.44	3.50%	\$2.25	17.41%
3	JCT	Arizona	5/12/2004		\$1,280.00	\$1,331.20	H	\$49.23	4.00%	\$51.20	4.00%
4	JCT	Arizona	6/1/2000		\$1,230.77	\$1,310.77	H	\$80.00	6.50%	\$78.83	6.01%
5	JCT	Arizona	12/15/2005		\$1,461.54	\$1,505.39	H	\$1,461.54	0.00%	\$43.85	3.00%
6	JCT	Arizona	6/1/2000		\$1,175.94	\$1,213.57	H	\$37.63	3.20%	\$24.03	1.98%
7	JCT	Arizona	2/23/2005		\$1,153.85	\$1,188.47	H	\$1,153.85	0.00%	\$34.62	3.00%
8	JCT	Arizona	5/12/2006			\$1,038.47	H	\$0.00	0.00%	\$1,038.47	0.00%
47	JCT	Corporate - IL	5/23/1986		\$1,888.47	\$1,934.62	H	\$46.15	2.44%	\$73.38	3.79%
48	JCT	Corporate - IL	4/3/2006		\$1,120.00	\$1,158.47	H	\$1,120.00	0.00%	\$38.47	3.43%
49	NKC	Corporate - IL	4/21/2003		\$1,750.00	\$2,083.34	S	\$166.66	10.53%	\$333.34	19.05%
50	NKC	Corporate - IL	6/1/1987	5/31/2006	\$16,055.42	\$16,617.34	S	\$561.92	3.50%	\$3,174.33	19.10%
51	NKC	Corporate - IL	10/2/2006			\$3,541.67	S	\$0.00	0.00%	\$3,541.67	0.00%
52	NKC	Corporate - IL	6/27/1994		\$3,000.00	\$3,541.67	S	\$375.00	14.29%	\$541.67	18.06%
53	NKC	Corporate - IL	6/22/1987	1/18/2007	\$2,500.00	\$2,708.34	S	\$104.16	4.35%	\$208.34	8.33%
54	NKC	Corporate - IL	4/29/2002		\$6,250.00	\$7,083.34	S	\$416.66	7.14%	\$833.34	13.33%
55	NKC	Corporate - IL	10/7/2002		\$3,645.84	\$4,166.67	S	\$520.83	14.29%	\$1,041.67	25.00%
56	NKC	Corporate - IL	3/24/2003		\$2,333.34	\$2,666.67	S	\$166.67	7.69%	\$333.33	14.29%
57	JCT	Corporate - IL	6/8/1998		\$1,738.47	\$1,784.62	H	\$46.15	2.65%	\$61.78	3.46%
58	JCT	Corporate - IL	6/2/2003		\$1,296.16	\$1,342.31	H	\$46.15	3.56%	\$46.49	3.46%
59	JCT	Corporate - IL	2/13/2006		\$1,653.85	\$1,731.58	H	\$1,653.85	0.00%	\$77.73	4.70%
60	JCT	Corporate - IL	6/5/1995		\$1,896.84	\$1,963.23	H	\$64.14	3.50%	\$66.39	3.50%
61	JCT	Corporate - IL	10/7/2005		\$1,153.85	\$1,194.24	H	\$1,153.85	0.00%	\$40.39	3.50%
62	NKC	Corporate - IL	6/29/1987		\$4,375.00	\$4,791.67	S	\$512.50	13.27%	\$416.67	9.52%
63	NKC	Corporate - IL	7/11/1988		\$2,308.34	\$2,385.63	S	\$83.34	3.75%	\$77.29	3.35%
64	JCT	Corporate - IL	7/5/1994		\$1,557.70	\$1,612.22	S	\$57.70	3.85%	\$54.52	3.50%
65	NKC	Corporate - IL	6/11/2001		\$4,791.67	\$5,000.00	S	\$625.00	15.00%	\$208.33	4.35%
66	JCT	Corporate - IL	11/8/1999		\$1,700.00	\$1,746.16	H	\$46.16	2.72%	\$61.84	3.54%
67	JCT	Corporate - IL	3/10/2003		\$1,432.70	\$1,478.85	H	\$46.15	3.22%	\$59.55	4.03%
68	NKC	Corporate - IL	6/15/1992		\$2,250.00	\$2,328.75	S	\$45.83	2.08%	\$78.75	3.50%
69	JCT	Corporate - IL	12/18/2000		\$1,632.70	\$1,678.85	H	\$46.15	2.83%	\$167.55	9.98%
70	JCT	Corporate - IL	11/29/2005			\$13.50	H	\$0.00	0.00%	\$13.50	0.00%
71	JCT	Corporate - IL	1/12/2006		\$1,461.54	\$1,484.62	H	\$1,461.54	0.00%	\$23.08	1.58%
72	NKC	Corporate - IL	10/3/2005			\$2,708.34	S	\$0.00	0.00%	\$2,708.34	0.00%
73	JCT	Corporate - IL	12/4/2006			\$1,423.08	H	\$0.00	0.00%	\$1,423.08	0.00%
74	JCT	Corporate - IL	5/12/2003		\$1,234.04	\$1,295.75	H	\$41.73	3.50%	\$61.71	5.00%
75	NKC	Corporate - IL	9/8/2005		\$4,375.00	\$4,791.67	S	\$4,375.00	0.00%	\$416.67	9.52%
76	JCT	Corporate - IL	12/6/1999		\$14.93	\$15.17	H	\$0.24	1.61%	\$0.19	1.26%
77	NKC	Corporate - IL	5/4/1992		\$9,629.80	\$9,966.84	S	\$337.04	3.50%	\$2,533.16	25.42%



Line No.	CO CODE	LOC	DOH	DOT	Salary @	Salary @	RATETYPE	2005-2006		2006-2007	
					7/1/05	07/01/06		3 RATE \$	2 RATE \$	3P - 4P	% Increase
78	NKC	Corporate - IL	7/26/2006			\$2,708.34	S	\$0.00	0.00%	\$2,708.34	0.00%
79	NKC	Corporate - IL	4/27/1998		\$2,016.67	\$2,087.25	S	\$70.58	3.50%	\$621.08	29.76%
80	JCT	Corporate - IL	9/12/2005		\$1,346.16	\$1,730.77	H	\$1,346.16	0.00%	\$384.61	28.57%
81	NKC	Corporate - IL	1/3/2006			\$2,708.34	S	\$0.00	0.00%	\$2,708.34	0.00%
82	JCT	Corporate - IL	1/17/2007			\$16.83	H	\$0.00	0.00%	\$16.83	0.00%
83	NKC	Corporate - IL	8/5/2002		\$2,708.34	\$2,916.67	S	\$208.33	7.69%	\$208.33	7.14%
84	NKC	Corporate - IL	12/1/1997		\$3,000.00	\$3,541.67	S	\$3,000.00	0.00%	\$541.67	18.06%
85	JCT	Corporate - IL	2/20/2004		\$15.00	\$15.53	H	\$15.00	0.00%	\$0.53	3.53%
86	JCT	Corporate - IL	10/6/2003		\$1,242.00	\$1,285.47	H	\$42.00	3.50%	\$43.47	3.50%
87	JCT	Florida	11/1/2000		\$971.16	\$1,012.43	H	\$41.27	4.25%	\$40.37	3.99%
88	JCT	Florida	10/15/2002		\$1,096.38	\$1,140.24	H	\$43.86	4.00%	\$39.76	3.49%
89	JCT	Florida	9/13/2004		\$1,166.88	\$1,269.24	H	\$22.88	2.00%	\$102.36	8.77%
90	JCT	Florida	9/27/2004		\$781.20	\$859.32	H	\$37.20	5.00%	\$78.12	10.00%
91	JCT	Florida	10/14/2002		\$11.17	\$12.51	H	\$1.34	12.00%	\$2.41	19.23%
92	JCT	Florida	12/23/2004	3/22/2006		\$1,120.00	S	\$0.00	0.00%	\$1,120.00	0.00%
93	JCT	Florida	2/17/1997		\$1,426.86	\$1,466.10	H	\$39.24	2.75%	\$47.50	3.24%
94	JCT	Florida	10/30/2001	1/6/2006	\$882.01	\$1,120.00	S	\$24.86	2.90%	\$237.99	26.98%
95	JCT	Florida	12/18/2006			\$1,120.00	H	\$0.00	0.00%	\$1,120.00	0.00%
96	JCT	Florida	7/29/2002		\$930.39	\$958.30	H	\$27.91	3.00%	\$33.70	3.52%
97	JCT	Florida	8/26/1999		\$17.75	\$18.64	H	\$0.89	5.00%	\$0.48	2.57%
98	JCT	Florida	12/10/1999		\$1,019.24	\$1,060.60	H	\$41.36	4.06%	\$40.58	3.83%
99	JCT	Florida	7/23/2003		\$929.19	\$1,003.53	H	\$64.83	7.50%	\$74.34	8.00%
100	JCT	Florida	5/29/2001		\$903.27	\$939.40	H	\$36.13	4.00%	\$42.20	4.49%
101	JCT	Florida	6/27/2005		\$961.54	\$990.39	H	\$961.54	0.00%	\$28.85	3.00%
102	JCT	Florida	7/12/2006			\$1,160.00	H	\$0.00	0.00%	\$1,160.00	0.00%
103	JCT	Florida	4/18/2005		\$1,005.60	\$1,035.77	H	\$1,005.60	0.00%	\$30.17	3.00%
104	JCT	Florida	10/1/2002		\$14.56	\$15.07	H	\$0.51	3.50%	\$1.03	6.84%
105	JCT	Florida	2/12/2004		\$1,033.34	\$1,074.67	H	\$34.94	3.50%	\$41.33	4.00%
106	JCT	Florida	10/3/2005			\$13.66	H	\$0.00	0.00%	\$13.66	0.00%
107	JCT	Florida	12/14/2005		\$1,289.60	\$1,409.60	H	\$49.60	4.00%	\$120.00	9.31%
108	JCT	Florida	4/26/2004		\$995.19	\$1,030.02	H	\$33.65	3.50%	\$34.83	3.50%
109	JCT	Florida	7/6/2001		\$13.15	\$13.45	H	\$0.38	2.98%	\$0.30	2.28%
110	JCT	Florida	4/10/1989		\$1,644.24	\$1,718.23	H	\$73.99	4.50%	\$76.97	4.48%
111	NKC	Florida	8/17/2004		\$2,307.20	\$2,500.00	S	\$78.03	3.50%	\$192.80	8.36%
112	JCT	Florida	10/30/2006			\$1,200.00	H	\$0.00	0.00%	\$1,200.00	0.00%
113	JCT	Florida	1/24/2005		\$1,439.97	\$1,490.37	H	\$79.97	5.88%	\$50.40	3.50%
114	JCT	Florida	4/18/2006			\$1,260.00	H	\$0.00	0.00%	\$1,260.00	0.00%
115	JCT	Florida	1/1/1999		\$966.42	\$1,000.24	H	\$33.82	3.50%	\$37.36	3.74%
116	JCT	Florida	7/13/2006			\$1,120.00	H	\$0.00	0.00%	\$1,120.00	0.00%

Line No.	CO CODE	LOC	DOH	DOT	Salary @	Salary @	RATETYPE	2005-2006		2006-2007	
					7/1/05	07/01/06		3 RATE \$	2 RATE \$	3P - 4P	% Inceaa
117	NKC	Florida	6/9/2003	1/25/2006	\$3,125.00	\$3,218.75	S	\$3,125.00	0.00%	\$93.75	3.00%
118	JCT	Florida	1/1/1999		\$1,015.50	\$1,061.20	H	\$45.70	4.50%	\$31.60	2.98%
119	JCT	Florida	3/2/2006		\$880.00	\$924.00	H	\$880.00	0.00%	\$44.00	5.00%
120	JCT	Florida	8/17/2005	10/25/2006		\$1,538.47	S	\$0.00	0.00%	\$1,538.47	0.00%
121	JCT	Florida	4/21/2006			\$1,480.00	H	\$0.00	0.00%	\$1,480.00	0.00%
122	JCT	Florida	8/1/2005		\$1,156.40	\$1,198.00	H	\$36.40	3.25%	\$41.60	3.60%
123	JCT	Florida	3/25/2002		\$13.06	\$14.62	H	\$1.57	12.00%	\$0.48	3.25%
124	NKC	Florida	12/1/1995		\$3,958.34	\$4,375.00	S	\$612.50	18.31%	\$416.66	10.53%
125	JCT	Florida	11/30/2000		\$1,369.98	\$1,417.93	H	\$47.95	3.50%	\$38.07	2.68%
126	JCT	Florida	12/20/1996		\$1,456.16	\$1,528.97	S	\$176.58	13.80%	\$72.81	5.00%
127	JCT	Florida	3/1/2004		\$1,497.60	\$1,539.91	H	\$57.60	4.00%	\$42.31	2.83%
128	JCT	Florida	8/25/2005		\$1,260.00	\$1,297.80	H	\$1,260.00	0.00%	\$37.80	3.00%
129	NKC	Florida	6/29/1992		\$2,492.66	\$2,916.67	S	\$424.01	17.01%	\$145.83	5.00%
130	JCT	Florida	1/1/1999		\$1,366.14	\$1,407.12	H	\$40.98	3.00%	\$42.48	3.02%
131	JCT	Florida	1/9/2006		\$1,156.40	\$1,252.54	H	\$36.40	3.25%	\$96.14	8.31%
132	JCT	Florida	8/18/2004		\$1,200.00	\$1,260.00	H	\$60.00	5.00%	\$37.60	2.98%
133	JCT	Florida	8/24/1992		\$1,804.91	\$1,848.51	H	\$43.60	2.42%	\$73.89	4.00%
134	JCT	Florida	12/15/1997	10/13/2006	\$1,120.00	\$1,164.80	S	\$44.80	4.00%	\$64.10	5.50%
135	JCT	Florida	5/24/2006			\$1,400.00	H	\$0.00	0.00%	\$1,400.00	0.00%
136	JCT	Florida	1/18/2006		\$840.00	\$924.00	H	\$840.00	0.00%	\$84.00	10.00%
137	NKC	Florida	1/1/1999		\$2,678.73	\$2,791.67	S	\$26.53	1.00%	\$112.94	4.22%
138	JCT	Florida	5/13/2002	12/15/2005	\$14.25	\$14.50	H	\$0.25	1.79%	\$0.25	1.75%
139	JCT	Florida	3/14/2006		\$1,080.00	\$1,080.00	H	\$1,080.00	0.00%	\$0.00	0.00%
140	JCT	Florida	3/2/2005		\$1,244.80	\$1,288.37	H	\$91.20	7.91%	\$43.57	3.50%
141	JCT	Florida	10/26/2000		\$885.24	\$929.50	H	\$44.26	5.00%	\$74.50	8.02%
142	JCT	Florida	11/1/1996		\$1,303.26	\$1,463.20	H	\$159.94	12.27%	\$57.60	3.94%
143	JCT	Florida	5/28/2002	3/15/2006	\$1,272.80	\$1,310.98	S	\$199.66	18.61%	\$38.18	3.00%
144	JCT	Florida	6/1/1991		\$13.94	\$14.18	H	\$0.39	2.88%	\$0.24	1.72%
145	JCT	Florida	7/12/2004		\$1,656.00	\$1,713.96	H	\$56.00	3.50%	\$57.96	3.50%
146	JCT	Florida	4/17/2006		\$1,538.40	\$1,576.86	H	\$1,538.40	0.00%	\$38.46	2.50%
147	JCT	Florida	10/25/1999		\$948.89	\$977.36	H	\$28.47	3.00%	\$24.24	2.48%
148	JCT	Florida	11/17/2005		\$1,080.00	\$1,109.70	H	\$1,080.00	0.00%	\$29.70	2.75%
149	JCT	Florida	6/15/2004		\$1,548.00	\$1,548.00	H	\$108.00	7.50%	\$0.00	0.00%
150	JCT	Florida	6/2/2004		\$1,310.40	\$1,356.26	H	\$50.40	4.00%	\$45.86	3.50%
151	NKC	Florida	1/1/1999		\$2,166.67	\$2,275.01	S	\$83.33	4.00%	\$108.34	5.00%
152	JCT	Florida	9/13/2000		\$971.18	\$1,005.17	H	\$33.99	3.50%	\$77.23	7.68%
153	JCT	Florida	6/28/2004		\$1,316.70	\$1,405.16	H	\$62.70	5.00%	\$88.46	6.72%
154	JCT	Florida	12/12/2005		\$15.85	\$16.25	H	\$0.40	2.50%	\$0.48	2.98%
155	JCT	Florida	3/27/2003		\$14.84	\$15.43	H	\$0.59	4.00%	\$1.00	6.46%

Line No.	CO CODE	LOC	DOH	DOT	Salary @	Salary @	RATETYPE	2005-2006		2006-2007	
					7/1/05	07/01/06		3P - 4P	% Increase	2P - Current P	% Increase
156	JCT	Florida	12/28/2004		\$840.00	\$924.00	H	\$40.00	5.00%	\$84.00	10.00%
157	JCT	Florida	4/6/2005		\$1,923.08	\$1,990.39	S	\$67.31	3.50%	\$86.54	4.35%
158	JCT	Florida	8/23/2002		\$1,018.40	\$1,048.80	H	\$30.40	2.99%	\$31.20	2.97%
159	JCT	Florida	10/1/2001		\$1,060.85	\$1,103.28	H	\$42.43	4.00%	\$43.92	3.98%
160	JCT	Florida	8/11/2006			\$1,268.00	H	\$0.00	0.00%	\$1,268.00	0.00%
161	JCT	Florida	1/1/1999		\$1,237.59	\$1,285.25	H	\$47.66	3.85%	\$0.35	0.03%
162	JCT	Florida	9/6/2005		\$940.00	\$968.20	H	\$940.00	0.00%	\$28.20	3.00%
163	JCT	Florida	11/10/2003		\$1,396.78	\$1,435.20	H	\$38.42	2.75%	\$64.80	4.52%
164	JCT	Florida	8/12/1996		\$1,142.52	\$1,182.51	H	\$39.99	3.50%	\$29.49	2.49%
165	JCT	Florida	1/1/1999		\$1,434.06	\$1,498.59	H	\$64.53	4.50%	\$116.61	7.78%
166	JCT	Florida	3/29/2006	11/8/2006	\$12.00	\$12.42	S	\$12.00	0.00%	\$0.42	3.50%
167	JCT	Florida	6/6/2005	2/9/2007	\$800.00	\$880.00	H	\$800.00	0.00%	\$80.00	10.00%
168	JCT	Florida	3/24/2005	1/19/2007	\$16.50	\$17.16	H	\$0.66	4.00%	\$0.48	2.80%
169	JCT	Florida	9/13/2004		\$16.22	\$17.03	H	\$0.81	5.00%	\$0.49	2.85%
170	JCT	Florida	10/1/2004	12/23/2005	\$1,240.00	\$1,283.40	S	\$1,240.00	0.00%	\$43.40	3.50%
171	JCT	Florida	8/7/2001		\$1,063.85	\$1,111.72	H	\$47.87	4.50%	\$44.28	3.98%
172	JCT	Florida	8/27/1997		\$999.24	\$1,019.22	H	\$19.98	2.00%	\$38.38	3.77%
173	JCT	Florida	7/19/2004		\$785.84	\$864.43	H	\$33.84	4.50%	\$78.59	10.00%
174	NKC	Florida	10/4/2004	5/31/2006	\$2,291.67	\$2,452.09	S	\$2,291.67	0.00%	\$160.42	7.00%
175	JCT	Florida	8/30/2005		\$1,420.00	\$1,420.00	H	\$1,420.00	0.00%	\$0.00	0.00%
176	JCT	Florida	7/15/1998		\$1,255.81	\$1,342.07	S	\$36.58	3.00%	\$86.26	6.87%
177	NKC	Florida	10/9/1995		\$1,854.17	\$2,083.35	S	\$104.17	5.95%	\$229.18	12.36%
178	JCT	Florida	1/11/2006		\$1,200.00	\$1,242.00	H	\$1,200.00	0.00%	\$42.00	3.50%
179	JCT	Florida	12/26/2003		\$1,456.95	\$1,846.16	S	\$389.21	26.71%	\$83.08	4.50%
180	JCT	Florida	10/20/2003		\$1,445.14	\$1,488.49	H	\$131.38	10.00%	\$43.35	3.00%
181	JCT	Florida	1/1/1999		\$1,152.71	\$1,198.82	H	\$46.11	4.00%	\$41.98	3.50%
182	JCT	Florida	5/3/2004		\$875.78	\$906.43	H	\$29.62	3.50%	\$30.65	3.50%
183	JCT	Florida	4/5/2004		\$1,730.77	\$1,860.58	S	\$129.81	7.50%	\$216.77	11.65%
184	JCT	Florida	12/21/1998		\$12.34	\$14.00	H	\$0.24	1.98%	\$1.66	13.45%
185	JCT	Florida	12/6/2004		\$1,134.36	\$1,168.39	H	\$38.36	3.50%	\$34.03	3.00%
186	JCT	Florida	5/8/2006			\$1,120.00	H	\$0.00	0.00%	\$1,120.00	0.00%
187	JCT	Florida	1/3/2003		\$13.06	\$14.62	H	\$1.57	12.00%	\$0.48	3.25%
188	NKC	Florida	2/11/1998		\$2,084.00	\$2,188.20	S	\$104.20	5.00%	\$109.39	5.00%
189	JCT	Florida	10/5/1998		\$1,263.21	\$1,360.00	H	\$96.79	7.66%	\$140.00	10.29%
190	JCT	Florida	1/1/1999		\$1,554.36	\$1,612.65	H	\$58.29	3.75%	\$48.15	2.99%
191	JCT	Florida	10/25/1994		\$1,448.22	\$1,506.15	H	\$57.93	4.00%	\$53.05	3.52%
192	JCT	Florida	7/25/2005		\$1,076.93	\$1,114.62	H	\$1,076.93	0.00%	\$37.69	3.50%
193	JCT	Florida	1/1/1999		\$1,570.31	\$1,625.27	H	\$54.96	3.50%	\$73.13	4.50%
194	JCT	Florida	7/17/2000		\$1,054.62	\$1,102.08	H	\$47.46	4.50%	\$44.32	4.02%

Line No.	CO CODE	LOC	DOH	DOT	Salary @	Salary @	RATETYPE	2005-2006		2006-2007	
					7/1/05	07/01/06		3P - 4P	% Increase	2P - Current P	% Increase
195	JCT	Florida	4/6/1998		\$1,368.97	\$1,416.88	H	\$47.91	3.50%	\$53.52	3.78%
196	JCT	Florida	1/1/1999		\$1,434.06	\$1,491.42	H	\$57.36	4.00%	\$115.78	7.76%
197	JCT	Florida	3/23/2005	2/24/2006		\$9.50	S	\$0.00	0.00%	\$9.50	0.00%
198	NKC	Florida	9/8/2003		\$2,488.88	\$2,625.00	S	\$135.33	5.75%	\$136.12	5.47%
199	JCT	Florida	3/24/1999	1/10/2006	\$1,134.78	\$1,200.00	S	\$42.60	3.90%	\$65.22	5.75%
200	JCT	Florida	7/5/2006			\$1,180.00	H	\$0.00	0.00%	\$1,180.00	0.00%
201	JCT	Florida	11/1/2000	5/2/2006	\$1,065.77	\$1,108.40	S	\$65.77	6.58%	\$42.63	4.00%
202	JCT	Florida	3/23/1998	6/26/2006	\$969.25	\$969.60	H	\$28.23	3.00%	\$0.35	0.04%
203	JCT	Florida	2/1/1999		\$1,216.32	\$1,258.89	H	\$42.57	3.50%	\$37.91	3.01%
204	JCT	Georgia	8/30/2000		\$12.60	\$13.04	H	\$1.00	8.62%	\$0.44	3.49%
205	NKC	Georgia	4/28/2003		\$1,945.84	\$2,025.00	S	\$50.00	2.64%	\$79.16	4.07%
206	JCT	Georgia	9/15/1988		\$1,621.16	\$1,669.24	H	\$48.08	2.97%	\$58.76	3.52%
207	JCT	Georgia	6/15/1998		\$14.30	\$14.80	H	\$0.45	3.25%	\$0.50	3.50%
208	JCT	Georgia	7/19/2004		\$994.62	\$1,029.43	H	\$34.62	3.61%	\$34.81	3.50%
209	JCT	Georgia	4/27/2005	12/22/2006	\$990.39	\$1,025.05	H	\$28.81	3.00%	\$34.66	3.50%
210	JCT	Georgia	10/21/1985		\$1,446.16	\$1,492.31	H	\$46.15	3.19%	\$52.49	3.52%
211	JCT	Georgia	2/4/2004		\$1,023.08	\$1,058.89	H	\$32.69	3.30%	\$35.81	3.50%
212	NKC	Georgia	7/20/1987		\$2,500.00	\$2,583.34	S	\$83.34	3.33%	\$185.29	7.17%
213	JCT	Georgia	5/15/1998		\$1,378.85	\$1,434.62	H	\$55.77	4.04%	\$57.38	4.00%
214	JCT	Georgia	5/1/2003	12/19/2006	\$1,730.77	\$1,778.85	S	\$10.77	0.63%	\$48.08	2.78%
215	JCT	Georgia	11/12/2003		\$1,034.62	\$1,070.83	H	\$40.38	4.06%	\$36.21	3.50%
216	JCT	Illinois	4/16/1989		\$1,661.79	\$1,719.95	H	\$58.16	3.50%	\$120.05	6.98%
217	JCT	Illinois	4/20/2005			\$7.00	H	\$0.00	0.00%	\$7.00	0.00%
218	JCT	Illinois	9/29/1987		\$1,822.32	\$1,895.21	H	\$72.89	4.00%	\$103.99	5.49%
219	JCT	Illinois	3/29/2004		\$1,223.08	\$1,272.00	H	\$69.23	6.00%	\$48.92	4.00%
220	JCT	Illinois	8/20/2004		\$1,808.66	\$2,076.93	S	\$268.27	14.83%	\$57.12	2.75%
221	JCT	Illinois	1/11/1993		\$1,836.18	\$1,891.26	H	\$55.08	3.00%	\$47.14	2.49%
222	NKC	Illinois	6/2/2003	5/26/2006	\$1,687.50	\$1,760.42	S	\$1,687.50	0.00%	\$72.92	4.32%
223	NKC	Illinois	1/3/2006	11/30/2006		\$3,041.67	S	\$0.00	0.00%	\$3,041.67	0.00%
224	NKC	Illinois	4/7/2003		\$1,820.84	\$1,884.57	S	\$70.84	4.05%	\$63.73	3.50%
225	JCT	Illinois	10/14/2002	6/27/2006	\$1,306.04	\$1,567.25	S	\$38.04	3.00%	\$261.21	20.00%
226	JCT	Illinois	2/2/1994	1/3/2006	\$1,538.47	\$1,692.31	S	\$130.77	9.29%	\$153.84	10.00%
227	JCT	Illinois	2/19/2003	1/3/2006	\$980.77	\$1,019.24	S	\$19.23	2.00%	\$38.47	3.92%
228	JCT	Illinois	1/16/2006	11/9/2006		\$1,211.54	S	\$0.00	0.00%	\$1,211.54	0.00%
229	JCT	Illinois	5/30/2006		\$1,240.00	\$1,240.00	H	\$1,240.00	0.00%	\$0.00	0.00%
230	NKC	Illinois	10/16/2000	6/23/2006	\$2,354.17	\$2,500.00	S	\$104.17	4.63%	\$145.83	6.19%
231	JCT	Illinois	3/14/2005		\$1,040.00	\$1,280.00	H	\$41.25	4.13%	\$240.00	23.08%
232	JCT	Illinois	12/17/2001		\$1,581.00	\$1,691.67	S	\$31.00	2.00%	\$110.67	7.00%
233	NKC	Illinois	3/17/2006			\$2,875.00	S	\$0.00	0.00%	\$2,875.00	0.00%

Line No.	CO CODE	LOC	DOH	DOT	Salary @	Salary @	RATETYPE	2005-2006		2006-2007	
					7/1/05	07/01/06		3P - 4P	% Increase	2P - Current P	% Increase
234	JCT	Illinois	3/22/1976	4/17/2006	\$1,407.70	\$1,538.47	S	\$50.00	3.68%	\$130.77	9.29%
235	NKC	Illinois	12/3/1990	7/14/2006	\$4,166.67	\$4,791.67	S	\$208.33	5.26%	\$625.00	15.00%
236	JCT	Illinois	10/2/2002		\$1,488.35	\$1,540.44	H	\$52.09	3.50%	\$53.96	3.50%
237	JCT	Illinois	11/28/2005	9/22/2006	\$17.00	\$17.50	H	\$17.00	0.00%	\$0.50	2.94%
238	JCT	Illinois	4/25/2002	12/23/2005	\$1,288.47	\$1,327.13	S	\$38.47	3.08%	\$38.66	3.00%
239	JCT	Illinois	5/25/2006			\$1,384.80	H	\$0.00	0.00%	\$1,384.80	0.00%
240	JCT	Illinois	12/23/2005		\$1,307.70	\$1,340.39	H	\$1,307.70	0.00%	\$32.69	2.50%
241	NKC	Illinois	12/27/2005	7/20/2006		\$1,791.67	S	\$0.00	0.00%	\$1,791.67	0.00%
242	JCT	Illinois	9/12/2005		\$1,192.31	\$1,228.08	H	\$1,192.31	0.00%	\$35.77	3.00%
243	JCT	Illinois	7/24/2006			\$1,461.60	H	\$0.00	0.00%	\$1,461.60	0.00%
244	JCT	Indiana	1/14/2002		\$1,443.78	\$1,923.08	S	\$479.30	33.20%	\$86.54	4.50%
245	JCT	Indiana	1/8/2002		\$1,557.89	\$1,846.16	S	\$288.27	18.50%	\$73.85	4.00%
246	JCT	Indiana	11/10/2005		\$1,500.00	\$1,545.00	H	\$1,500.00	0.00%	\$45.00	3.00%
247	JCT	Indiana	5/1/2006			\$1,345.60	H	\$0.00	0.00%	\$1,345.60	0.00%
248	JCT	Indiana	12/19/2006			\$1,040.00	H	\$0.00	0.00%	\$1,040.00	0.00%
249	NKC	Indiana	1/22/2001		\$2,708.34	\$2,979.17	S	\$270.83	10.00%	\$119.17	4.00%
250	JCT	Indiana	8/9/2006			\$1,344.00	H	\$0.00	0.00%	\$1,344.00	0.00%
251	JCT	Indiana	8/19/2002	2/16/2006	\$1,391.40	\$1,474.88	S	\$45.00	3.34%	\$83.48	6.00%
252	JCT	Indiana	10/4/2004	6/1/2006		\$1,308.00	S	\$0.00	0.00%	\$1,308.00	0.00%
253	JCT	Indiana	11/30/2005		\$1,412.00	\$1,447.30	H	\$1,412.00	0.00%	\$35.30	2.50%
254	JCT	Kentucky	10/1/2002		\$1,073.22	\$1,110.78	H	\$37.56	3.50%	\$44.42	4.00%
255	JCT	Kentucky	2/2/2005		\$1,129.04	\$1,162.91	H	\$32.88	3.00%	\$33.87	3.00%
256	JCT	Kentucky	10/2/2002		\$871.37	\$1,017.25	H	\$145.88	16.74%	\$30.75	3.02%
257	JCT	Kentucky	10/1/2002		\$1,138.01	\$1,172.15	H	\$34.14	3.00%	\$35.05	2.99%
258	NKC	Kentucky	10/1/2002		\$2,083.34	\$2,145.84	S	\$62.50	3.00%	\$175.11	8.16%
259	JCT	Kentucky	8/21/2006			\$884.62	H	\$0.00	0.00%	\$884.62	0.00%
260	JCT	Kentucky	10/1/2002		\$1,292.32	\$1,388.94	H	\$96.62	7.48%	\$55.86	4.02%
261	JCT	Kentucky	10/1/2002		\$922.85	\$955.15	H	\$32.30	3.50%	\$28.85	3.02%
262	JCT	Kentucky	11/1/2005	6/27/2006		\$884.62	S	\$0.00	0.00%	\$884.62	0.00%
263	JCT	Kentucky	11/17/2003		\$1,023.86	\$1,064.81	H	\$34.62	3.50%	\$40.95	4.00%
264	JCT	Kentucky	6/7/2004		\$1,527.31	\$1,588.40	H	\$65.77	4.50%	\$61.09	4.00%
265	NKC	Kentucky	10/1/2002		\$1,553.59	\$1,623.51	S	\$45.25	3.00%	\$69.92	4.50%
266	JCT	Kentucky	10/1/2002		\$1,403.85	\$1,488.08	H	\$84.23	6.00%	\$38.32	2.58%
267	JCT	Kentucky	10/1/2002		\$1,015.39	\$1,086.47	H	\$71.08	7.00%	\$39.13	3.60%
268	JCT	Kentucky	10/1/2002		\$968.81	\$993.03	H	\$24.22	2.50%	\$30.17	3.04%
269	JCT	Louisiana	4/11/2005	2/26/2007	\$961.54	\$990.39	H	\$961.54	0.00%	\$28.85	3.00%
270	JCT	Louisiana	7/30/1991		\$1,432.40	\$1,489.70	H	\$57.30	4.00%	\$59.90	4.02%
271	JCT	Louisiana	3/20/2006			\$880.00	H	\$0.00	0.00%	\$880.00	0.00%
272	JCT	Louisiana	12/17/1993		\$1,096.36	\$1,123.77	H	\$27.41	2.50%	\$33.83	3.01%

Line No.	CO CODE	LOC	DOH	DOT	Salary @	Salary @	RATETYPE	2005-2006		2006-2007	
					7/1/05	07/01/06		3P - 4P	% Increase	2P - Current P	% Increase
273	NKC	Louisiana	3/4/1999		\$2,908.34	\$3,053.76	S	\$158.34	5.76%	\$145.42	5.00%
274	JCT	Louisiana	1/17/1996		\$1,336.03	\$1,389.47	H	\$53.44	4.00%	\$55.33	3.98%
275	NKC	Louisiana	6/24/1988	9/18/2006	\$1,708.34	\$1,879.18	S	\$83.34	5.13%	\$170.84	10.00%
276	JCT	Louisiana	1/17/2006		\$960.00	\$976.80	H	\$960.00	0.00%	\$16.80	1.75%
277	JCT	Louisiana	8/28/2006			\$1,120.00	H	\$0.00	0.00%	\$1,120.00	0.00%
278	JCT	Louisiana	7/1/1983		\$1,846.00	\$1,929.07	H	\$83.07	4.50%	\$86.93	4.51%
279	JCT	Louisiana	4/17/2006			\$1,307.70	H	\$0.00	0.00%	\$1,307.70	0.00%
280	JCT	Louisiana	7/9/2003		\$1,211.54	\$1,260.00	H	\$48.46	4.00%	\$56.80	4.51%
281	JCT	Louisiana	2/14/2005		\$703.80	\$774.18	H	\$23.80	3.50%	\$70.38	10.00%
282	NKC	Louisiana	10/1/1982		\$2,190.90	\$2,300.45	S	\$63.81	3.00%	\$109.55	5.00%
283	JCT	Louisiana	3/11/1998	12/31/2006	\$1,011.54	\$1,048.97	H	\$37.43	3.70%	\$104.63	9.97%
284	JCT	Louisiana	2/6/2006		\$1,115.39	\$1,148.85	H	\$1,115.39	0.00%	\$33.46	3.00%
285	JCT	Louisiana	10/11/1993		\$1,378.41	\$1,440.44	H	\$62.03	4.50%	\$65.16	4.52%
286	NKC	Louisiana	1/15/1986		\$2,916.67	\$3,333.34	S	\$83.33	2.94%	\$416.67	14.29%
287	JCT	Louisiana	12/17/1993		\$1,445.41	\$1,488.77	H	\$43.36	3.00%	\$44.83	3.01%
288	JCT	Maryland	2/16/2004	3/13/2007	\$1,705.37	\$1,739.48	H	\$57.67	3.50%	\$34.11	2.00%
289	NKC	Maryland	4/28/1988		\$1,941.67	\$2,000.00	S	\$1,941.67	0.00%	\$58.33	3.00%
290	JCT	Maryland	8/20/1997		\$1,050.29	\$1,102.80	H	\$52.51	5.00%	\$51.60	4.68%
291	JCT	Maryland	11/28/2006			\$1,846.16	H	\$0.00	0.00%	\$1,846.16	0.00%
292	JCT	Maryland	10/30/2006			\$1,192.31	H	\$0.00	0.00%	\$1,192.31	0.00%
293	JCT	Maryland	9/7/2004		\$1,174.33	\$1,215.43	H	\$39.71	3.50%	\$41.10	3.50%
294	JCT	Maryland	7/13/2005		\$1,538.47	\$1,592.32	H	\$1,538.47	0.00%	\$53.85	3.50%
295	JCT	Maryland	6/25/1992		\$1,737.54	\$1,789.67	H	\$52.13	3.00%	\$35.93	2.01%
296	JCT	Maryland	10/22/1997		\$1,153.85	\$1,194.24	H	\$40.39	3.50%	\$41.76	3.50%
297	JCT	Maryland	3/31/2004	4/11/2006		\$1,000.00	S	\$0.00	0.00%	\$1,000.00	0.00%
298	JCT	Maryland	5/3/1999	10/19/2006	\$1,307.75	\$1,353.52	S	\$38.09	3.00%	\$45.77	3.50%
299	JCT	Maryland	3/7/2005	10/9/2006	\$1,384.62	\$1,412.31	S	\$1,384.62	0.00%	\$27.69	2.00%
300	JCT	Maryland	11/20/2006			\$1,538.47	H	\$0.00	0.00%	\$1,538.47	0.00%
301	JCT	Maryland	4/16/2001		\$1,705.37	\$1,756.54	H	\$57.67	3.50%	\$51.17	3.00%
302	JCT	Maryland	6/21/1995		\$1,821.04	\$1,912.09	H	\$91.05	5.00%	\$95.91	5.02%
303	JCT	Mississippi	3/1/1977		\$1,041.56	\$1,067.60	H	\$26.04	2.50%	\$26.80	2.51%
304	JCT	Mississippi	9/3/2003		\$730.77	\$763.65	S	\$38.46	5.56%	\$32.88	4.50%
305	JCT	Mississippi	10/15/2003		\$6.70	\$6.93	H	\$0.20	3.08%	\$0.23	3.43%
306	JCT	Mississippi	3/1/1977		\$844.29	\$865.40	H	\$21.11	2.50%	\$21.80	2.52%
307	JCT	Mississippi	1/15/2003		\$1,186.33	\$1,233.78	H	\$47.45	4.00%	\$49.42	4.01%
308	JCT	Nevada	9/14/2006	3/8/2007	\$1,040.00	\$1,040.00	H	\$1,040.00	0.00%	\$0.00	0.00%
309	JCT	Nevada	10/16/2006			\$1,153.85	H	\$0.00	0.00%	\$1,153.85	0.00%
310	JCT	Nevada	6/13/2005	7/28/2006	\$923.08	\$961.54	S	\$923.08	0.00%	\$38.46	4.17%
311	JCT	Nevada	9/14/2005	8/28/2006		\$923.08	S	\$0.00	0.00%	\$923.08	0.00%

Line No.	CO CODE	LOC	DOH	DOT	Salary @	Salary @	RATETYPE	2005-2006		2006-2007	
					7/1/05	07/01/06		3 RATE \$	2 RATE \$	3P - 4P	% Increase
312	JCT	Nevada	6/6/2005		\$1,050.00	\$1,050.40	H	\$50.00	5.00%	\$0.40	0.04%
313	JCT	Nevada	7/31/2006			\$1,153.85	S	\$0.00	0.00%	\$1,153.85	0.00%
314	JCT	Nevada	4/26/1999		\$1,316.74	\$1,360.20	H	\$43.46	3.30%	\$40.60	2.98%
315	JCT	Nevada	3/20/2006	3/8/2007	\$1,000.00	\$1,000.00	H	\$1,000.00	0.00%	\$0.00	0.00%
316	JCT	Nevada	8/22/2005			\$9.25	H	\$0.00	0.00%	\$9.25	0.00%
317	JCT	Nevada	4/10/2002		\$1,050.63	\$1,240.00	H	\$189.37	18.02%	\$37.60	3.03%
318	NKC	Nevada	6/2/2003	8/25/2006	\$2,916.67	\$3,125.00	S	\$208.33	7.69%	\$208.33	7.14%
319	JCT	Nevada	9/16/2004	2/16/2007	\$1,260.65	\$1,298.47	H	\$41.45	3.40%	\$37.82	3.00%
320	JCT	Nevada	1/17/2005		\$12.72	\$13.23	H	\$0.00	0.00%	\$0.51	4.00%
321	JCT	Nevada	6/21/2006			\$1,120.00	H	\$0.00	0.00%	\$1,120.00	0.00%
322	JCT	Nevada	1/22/2003		\$1,278.29	\$1,325.59	H	\$47.30	3.70%	\$52.81	3.98%
323	JCT	Nevada	3/10/2003		\$1,708.72	\$1,768.53	S	\$59.81	3.50%	\$385.32	21.79%
324	JCT	Nevada	4/10/2002		\$1,263.20	\$1,389.52	S	\$126.32	10.00%	\$208.43	15.00%
325	JCT	Nevada	8/11/2006			\$1,076.93	H	\$0.00	0.00%	\$1,076.93	0.00%
326	JCT	Nevada	9/5/2006			\$1,923.08	H	\$0.00	0.00%	\$1,923.08	0.00%
327	JCT	Nevada	7/24/2006		\$14.90	\$14.90	H	\$14.90	0.00%	(\$0.00)	-0.03%
328	NKC	Nevada	12/18/1996	8/15/2006	\$1,541.67	\$1,668.09	S	\$83.33	5.71%	\$126.42	8.20%
329	JCT	Nevada	12/18/1996			\$1,461.54	H	\$0.00	0.00%	\$1,461.54	0.00%
330	JCT	Nevada	10/26/2004	10/2/2006	\$1,116.00	\$1,194.12	S	\$192.92	20.90%	\$78.12	7.00%
331	JCT	Nevada	10/3/2005	12/7/2006		\$1,120.00	S	\$0.00	0.00%	\$1,120.00	0.00%
332	JCT	Nevada	9/29/2005		\$1,120.00	\$1,153.60	H	\$1,120.00	0.00%	\$33.60	3.00%
333	JCT	Nevada	10/2/2006			\$1,400.00	H	\$0.00	0.00%	\$1,400.00	0.00%
334	JCT	Nevada	4/12/2006			\$1,120.00	H	\$0.00	0.00%	\$1,120.00	0.00%
335	JCT	Nevada	12/16/2003	8/1/2006	\$951.93	\$970.97	S	\$28.85	3.13%	\$19.04	2.00%
336	JCT	Nevada	5/26/2004	9/20/2006	\$1,115.39	\$1,155.54	S	\$1,115.39	0.00%	\$40.15	3.60%
337	JCT	Nevada	9/11/2006			\$2,115.39	H	\$0.00	0.00%	\$2,115.39	0.00%
338	JCT	Nevada	9/1/2006	1/11/2007		\$980.77	H	\$0.00	0.00%	\$980.77	0.00%
339	JCT	Nevada	12/18/1996		\$1,261.54	\$1,301.91	H	\$40.37	3.20%	\$130.09	9.99%
340	NKC	Nevada	7/28/1987		\$2,174.30	\$2,256.93	S	\$71.50	3.40%	\$82.63	3.80%
341	JCT	Nevada	5/8/2006	2/20/2007		\$961.54	H	\$0.00	0.00%	\$961.54	0.00%
342	JCT	Nevada	8/8/2006	2/23/2007	\$1,000.00	\$1,000.00	H	\$1,000.00	0.00%	\$0.00	0.00%
343	JCT	Nevada	11/8/2006			\$1,038.40	H	\$0.00	0.00%	\$1,038.40	0.00%
344	JCT	Nevada	4/10/2002		\$1,430.09	\$1,644.61	S	\$214.52	15.00%	\$393.86	23.95%
345	JCT	North Carolina	10/31/2005	5/9/2006		\$961.54	H	\$0.00	0.00%	\$961.54	0.00%
346	JCT	North Carolina	1/2/2004		\$1,307.76	\$1,360.07	H	\$40.06	3.16%	\$52.31	4.00%
347	JCT	North Carolina	2/1/1984		\$13.13	\$13.59	H	\$0.38	2.98%	\$0.46	3.50%
348	JCT	North Carolina	2/1/2000		\$1,041.89	\$1,078.36	H	\$36.47	3.50%	\$35.24	3.27%
349	JCT	North Carolina	9/14/2005		\$1,038.47	\$1,076.89	H	\$1,038.47	0.00%	\$38.42	3.70%
350	JCT	North Carolina	5/6/1992	5/30/2006	\$1,400.00	\$1,442.00	S	\$38.46	2.82%	\$42.00	3.00%

Line No.	CO CODE	LOC	DOH	DOT	Salary @	Salary @	RATETYPE	2005-2006		2006-2007	
					7/1/05	07/01/06		3P - 4P	% Increase	2P - Current P	% Increase
351	NKC	North Carolina	7/1/1981		\$2,682.30	\$2,776.18	S	\$78.13	3.00%	\$93.88	3.50%
352	JCT	North Carolina	6/14/2006			\$942.31	H	\$0.00	0.00%	\$942.31	0.00%
353	NKC	North Carolina	10/13/1986	1/6/2006	\$2,479.17	\$2,583.34	S	\$114.58	4.85%	\$104.17	4.20%
354	JCT	North Carolina	4/11/2006			\$1,076.93	H	\$0.00	0.00%	\$1,076.93	0.00%
355	JCT	North Carolina	1/23/2006	12/29/2006	\$1,076.93	\$1,114.62	H	\$1,076.93	0.00%	\$37.69	3.50%
356	JCT	North Carolina	6/6/2006			\$1,615.39	H	\$0.00	0.00%	\$1,615.39	0.00%
357	JCT	North Carolina	1/6/2003		\$1,103.29	\$1,125.36	H	\$22.07	2.00%	\$39.44	3.50%
358	JCT	North Carolina	10/19/2005	8/17/2006		\$1,096.16	S	\$0.00	0.00%	\$1,096.16	0.00%
359	JCT	North Carolina	8/24/2005		\$1,060.00	\$1,097.10	H	\$1,060.00	0.00%	\$37.10	3.50%
360	JCT	North Carolina	4/17/2002	3/28/2006	\$948.08	\$976.52	S	\$32.69	3.57%	\$28.44	3.00%
361	JCT	North Carolina	11/7/2005	2/19/2007	\$1,076.93	\$1,114.62	H	\$1,076.93	0.00%	\$37.69	3.50%
362	JCT	North Carolina	8/11/1986		\$1,518.00	\$1,566.58	H	\$58.38	4.00%	\$48.58	3.20%
363	JCT	North Carolina	4/18/1994	12/13/2006	\$1,485.58	\$1,559.86	H	\$74.28	5.00%	\$93.74	6.01%
364	JCT	North Carolina	6/9/2003	3/10/2006	\$1,040.00	\$1,040.00	S	\$0.00	0.00%	\$0.00	0.00%
365	JCT	North Carolina	2/1/2000		\$990.39	\$1,025.05	H	\$34.66	3.50%	\$35.75	3.49%
366	JCT	North Carolina	2/23/1995		\$1,371.35	\$1,412.49	H	\$41.14	3.00%	\$49.11	3.48%
367	JCT	North Carolina	5/6/1992		\$1,376.64	\$1,424.82	H	\$48.18	3.50%	\$71.18	5.00%
368	JCT	North Carolina	3/13/2006		\$1,076.93	\$1,109.24	H	\$1,076.93	0.00%	\$32.31	3.00%
369	JCT	North Carolina	8/21/1978		\$1,789.80	\$1,852.44	H	\$62.64	3.50%	\$65.16	3.52%
370	NKC	North Carolina	1/10/1974		\$5,416.67	\$5,958.34	S	\$375.00	7.44%	\$541.67	10.00%
371	JCT	North Carolina	8/15/2003		\$1,428.14	\$1,475.27	H	\$41.60	3.00%	\$47.13	3.30%
372	JCT	North Carolina	7/2/2001	10/27/2006	\$13.39	\$13.86	H	\$0.39	3.00%	\$0.47	3.51%
373	JCT	North Carolina	7/1/2002		\$993.21	\$1,037.90	H	\$44.69	4.50%	\$36.50	3.52%
374	NKC	North Carolina	1/23/2006			\$5,031.25	S	\$0.00	0.00%	\$5,031.25	0.00%
375	NKC	North Carolina	2/1/2000		\$1,987.05	\$2,046.66	S	\$57.88	3.00%	\$59.61	3.00%
376	JCT	North Carolina	10/1/1987		\$19.88	\$20.58	H	\$0.70	3.50%	\$0.62	3.00%
377	JCT	North Carolina	2/14/2005	3/8/2006		\$1,153.85	S	\$0.00	0.00%	\$1,153.85	0.00%
378	JCT	North Carolina	9/11/2006			\$1,115.39	H	\$0.00	0.00%	\$1,115.39	0.00%
379	JCT	North Carolina	9/4/1997		\$1,154.79	\$1,195.21	H	\$40.42	3.50%	\$41.59	3.48%
380	JCT	North Carolina	2/23/2004	3/7/2007	\$1,230.07	\$1,273.12	H	\$41.60	3.50%	\$43.05	3.50%
381	JCT	North Carolina	5/17/2004	10/26/2006	\$990.39	\$1,025.05	S	\$28.85	3.00%	\$34.66	3.50%
382	JCT	North Carolina	10/25/2004	3/3/2006		\$1,038.47	S	\$0.00	0.00%	\$1,038.47	0.00%
383	JCT	North Carolina	8/8/2005		\$961.54	\$1,000.00	H	\$961.54	0.00%	\$38.46	4.00%
384	JCT	North Carolina	4/28/2006			\$1,153.85	H	\$0.00	0.00%	\$1,153.85	0.00%
385	JCT	North Carolina	11/28/2005	9/6/2006		\$1,000.00	S	\$0.00	0.00%	\$1,000.00	0.00%
386	JCT	North Carolina	11/12/2003		\$1,076.93	\$1,130.78	H	\$53.85	5.00%	\$37.22	3.29%
387	JCT	North Carolina	9/6/2000		\$1,123.10	\$1,153.87	H	\$30.77	2.74%	\$40.53	3.51%
388	JCT	North Carolina	10/31/2006			\$1,384.62	H	\$0.00	0.00%	\$1,384.62	0.00%
389	JCT	North Carolina	9/19/2005		\$1,000.00	\$1,100.00	H	\$1,000.00	0.00%	\$100.00	10.00%



Line No.	CO CODE	LOC	DOH	DOT	Salary @	Salary @	RATETYPE	2005-2006		2006-2007	
					7/1/05	07/01/06		3P - 4P	% Increase	2P - Current P	% Increase
390	JCT	North Carolina	4/10/2006			\$1,076.93	H	\$0.00	0.00%	\$1,076.93	0.00%
391	JCT	North Carolina	7/5/2000		\$1,062.65	\$1,176.77	H	\$114.12	10.74%	\$29.63	2.52%
392	JCT	North Carolina	1/5/1998		\$14.16	\$14.66	H	\$0.41	2.98%	\$0.50	3.53%
393	JCT	North Carolina	12/1/2003		\$1,812.84	\$1,903.48	H	\$61.30	3.50%	\$90.64	5.00%
394	NKC	North Carolina	8/1/1990		\$2,003.76	\$2,083.91	S	\$95.42	5.00%	\$80.15	4.00%
395	JCT	North Carolina	4/3/1997		\$1,157.69	\$1,192.42	H	\$34.73	3.00%	\$130.78	10.97%
396	NKC	North Carolina	5/31/1985		\$3,570.68	\$3,779.02	S	\$137.34	4.00%	\$208.34	5.83%
397	NKC	North Carolina	11/19/2002		\$1,914.59	\$1,981.60	S	\$93.76	5.15%	\$67.01	3.50%
398	JCT	North Carolina	3/15/1999		\$1,370.70	\$1,418.67	H	\$47.97	3.50%	\$49.33	3.48%
399	JCT	North Carolina	8/26/2005		\$1,004.81	\$1,004.80	H	\$43.27	4.50%	(\$0.01)	0.00%
400	JCT	North Carolina	7/14/1999		\$1,188.47	\$1,236.01	H	\$47.54	4.00%	\$43.19	3.49%
401	JCT	North Carolina	7/2/1984		\$1,592.32	\$1,640.09	H	\$53.85	3.50%	\$47.77	3.00%
402	JCT	North Carolina	10/2/2006			\$1,076.93	H	\$0.00	0.00%	\$1,076.93	0.00%
403	JCT	North Carolina	8/22/2001		\$1,148.85	\$1,206.29	H	\$57.44	5.00%	\$93.71	7.77%
404	JCT	North Carolina	3/18/1991		\$1,520.75	\$1,566.37	H	\$45.62	3.00%	\$55.23	3.53%
405	JCT	North Carolina	3/31/2004		\$884.62	\$911.16	H	\$884.62	0.00%	\$26.54	3.00%
406	JCT	North Carolina	12/5/2006			\$961.54	H	\$0.00	0.00%	\$961.54	0.00%
407	JCT	North Carolina	9/26/2005		\$1,038.47	\$1,076.89	H	\$1,038.47	0.00%	\$38.42	3.70%
408	NKC	North Carolina	9/18/1989		\$2,187.51	\$2,275.02	S	\$104.17	5.00%	\$87.51	4.00%
409	JCT	North Carolina	5/30/2000		\$1,158.40	\$1,198.94	H	\$40.54	3.50%	\$41.86	3.49%
410	NKC	North Carolina	7/11/1988		\$3,304.59	\$3,436.78	S	\$96.25	3.00%	\$132.19	4.00%
411	JCT	North Carolina	2/24/1997		\$1,279.81	\$1,318.20	H	\$38.39	3.00%	\$65.80	4.99%
412	JCT	North Carolina	5/30/2006			\$1,423.08	H	\$0.00	0.00%	\$1,423.08	0.00%
413	JCT	North Carolina	12/7/2006			\$1,076.93	H	\$0.00	0.00%	\$1,076.93	0.00%
414	NKC	North Carolina	7/20/1987		\$1,916.76	\$2,208.34	S	\$291.58	15.21%	\$220.83	10.00%
415	JCT	North Carolina	6/12/1989	12/4/2006	\$1,593.41	\$1,609.34	S	\$43.40	2.80%	\$15.93	1.00%
416	JCT	North Carolina	11/2/1995		\$1,307.70	\$1,384.72	H	\$77.02	5.89%	\$230.48	16.64%
417	JCT	North Carolina	7/29/1991		\$1,513.31	\$1,566.28	H	\$52.97	3.50%	\$51.32	3.28%
418	JCT	North Carolina	8/16/2005		\$961.54	\$1,004.81	H	\$961.54	0.00%	\$43.27	4.50%
419	JCT	North Carolina	5/6/1992		\$1,640.08	\$1,697.48	H	\$57.40	3.50%	\$59.32	3.49%
420	JCT	North Carolina	8/2/1993		\$1,224.11	\$1,363.11	H	\$35.65	3.00%	\$139.00	11.36%
421	JCT	North Carolina	4/5/1990		\$1,178.56	\$1,219.81	H	\$41.25	3.50%	\$42.59	3.49%
422	JCT	North Carolina	9/20/2005			\$12.00	H	\$0.00	0.00%	\$12.00	0.00%
423	JCT	North Carolina	5/25/2005		\$1,673.08	\$1,733.31	H	\$1,673.08	0.00%	\$60.23	3.60%
424	JCT	North Carolina	7/6/2004		\$1,114.62	\$1,153.63	H	\$37.69	3.50%	\$39.01	3.50%
425	JCT	North Carolina	1/7/1998		\$1,115.39	\$1,162.79	H	\$48.08	4.50%	\$47.40	4.25%
426	JCT	North Carolina	10/26/2005		\$960.00	\$993.60	H	\$960.00	0.00%	\$33.60	3.50%
427	JCT	North Carolina	5/28/1996		\$1,259.77	\$1,346.17	H	\$86.40	6.86%	\$47.43	3.52%
428	JCT	North Carolina	12/7/2005		\$960.00	\$993.60	H	\$960.00	0.00%	\$33.60	3.50%

Line No.	CO CODE	LOC	DOH	DOT	Salary @	Salary @	RATETYPE	2005-2006		2006-2007	
					7/1/05	07/01/06		3P - 4P	% Increase	2P - Current P	% Increase
429	JCT	North Carolina	2/1/2000		\$1,151.08	\$1,197.12	H	\$46.04	4.00%	\$39.68	3.31%
430	JCT	North Carolina	12/12/2005		\$961.54	\$995.20	H	\$961.54	0.00%	\$33.66	3.50%
431	JCT	North Carolina	7/14/2005		\$979.20	\$1,013.47	H	\$19.20	2.00%	\$34.27	3.50%
432	JCT	North Carolina	7/18/2005		\$961.54	\$995.20	H	\$961.54	0.00%	\$33.66	3.50%
433	JCT	North Carolina	8/18/2005		\$12.00	\$12.42	H	\$12.00	0.00%	\$0.42	3.50%
434	JCT	North Carolina	5/4/2006			\$1,153.85	H	\$0.00	0.00%	\$1,153.85	0.00%
435	JCT	North Carolina	1/2/2003	1/2/2007	\$988.47	\$1,027.02	H	\$38.55	3.90%	\$39.38	3.83%
436	JCT	North Carolina	10/21/2005	8/9/2006		\$1,076.93	S	\$0.00	0.00%	\$1,076.93	0.00%
437	JCT	North Carolina	7/15/1998	3/23/2006	\$1,219.23	\$1,255.81	S	\$46.15	3.93%	\$36.58	3.00%
438	JCT	North Carolina	1/5/2004		\$987.31	\$1,021.87	H	\$38.46	4.05%	\$34.56	3.50%
439	JCT	North Carolina	9/27/2006			\$961.54	H	\$0.00	0.00%	\$961.54	0.00%
440	JCT	North Carolina	7/22/1991		\$1,346.42	\$1,386.81	H	\$86.41	6.86%	\$40.39	3.00%
441	JCT	North Carolina	10/30/2006			\$1,115.39	H	\$0.00	0.00%	\$1,115.39	0.00%
442	JCT	North Carolina	9/29/1999		\$1,232.41	\$1,244.74	H	\$12.33	1.00%	\$37.66	3.03%
443	JCT	North Carolina	9/9/2002		\$1,038.47	\$1,100.78	S	\$62.31	6.00%	\$173.08	15.72%
444	JCT	North Carolina	11/10/2004		\$1,059.24	\$1,097.90	H	\$20.77	2.00%	\$38.66	3.65%
445	JCT	North Carolina	8/18/2003		\$1,107.70	\$1,153.89	H	\$46.19	4.17%	\$80.51	6.98%
446	NKC	North Carolina	10/1/1998		\$1,823.95	\$1,933.39	S	\$109.44	6.00%	\$154.67	8.00%
447	JCT	North Carolina	1/5/1998		\$1,302.01	\$1,343.68	H	\$41.67	3.20%	\$96.32	7.17%
448	JCT	North Carolina	9/11/2006			\$961.54	H	\$0.00	0.00%	\$961.54	0.00%
449	JCT	North Carolina	1/19/2005	9/29/2006	\$12.00	\$12.25	H	\$12.00	0.00%	\$0.25	2.08%
450	JCT	North Carolina	4/24/2006			\$1,076.93	H	\$0.00	0.00%	\$1,076.93	0.00%
451	JCT	North Carolina	1/3/1981		\$1,880.77	\$1,923.08	H	\$76.92	4.26%	\$42.31	2.25%
452	JCT	North Carolina	2/1/2000		\$1,129.85	\$1,169.39	H	\$39.54	3.50%	\$38.61	3.30%
453	JCT	North Carolina	1/30/1989		\$1,330.77	\$1,377.35	H	\$46.58	3.50%	\$38.65	2.81%
454	NKC	North Carolina	4/1/1978		\$1,812.50	\$1,875.94	S	\$41.66	2.35%	\$63.44	3.50%
455	JCT	North Carolina	2/1/2000		\$1,307.70	\$1,346.93	H	\$39.23	3.00%	\$38.67	2.87%
456	JCT	North Carolina	6/1/1988		\$1,656.00	\$1,656.00	H	(\$24.77)	-1.47%	\$0.00	0.00%
457	JCT	North Carolina	10/26/2005		\$960.00	\$993.60	H	\$960.00	0.00%	\$33.60	3.50%
458	JCT	North Carolina	11/8/2004		\$1,074.82	\$1,112.44	H	\$36.35	3.50%	\$37.62	3.50%
459	NKC	North Carolina	3/1/1994		\$2,156.26	\$2,231.73	S	\$72.92	3.50%	\$75.47	3.50%
460	JCT	North Carolina	4/29/1991		\$1,205.77	\$1,247.97	H	\$42.20	3.50%	\$44.83	3.59%
461	JCT	North Carolina	6/16/1986	5/15/2006	\$1,315.39	\$1,357.70	S	\$46.15	3.64%	\$42.31	3.22%
462	JCT	North Carolina	1/8/1996		\$1,307.89	\$1,438.47	S	\$130.58	9.98%	\$100.69	7.00%
463	NKC	North Carolina	8/15/1982		\$2,075.03	\$2,116.54	S	\$60.44	3.00%	\$41.51	2.00%
464	JCT	North Carolina	5/10/2000		\$1,115.39	\$1,154.43	H	\$39.04	3.50%	\$40.77	3.53%
465	JCT	North Carolina	10/21/1998		\$1,307.32	\$1,353.07	H	\$45.75	3.50%	\$47.73	3.53%
466	JCT	Pennsylvania	8/14/2002		\$1,380.60	\$1,415.12	H	\$33.67	2.50%	\$34.52	2.50%
467	JCT	Pennsylvania	8/21/2006			\$1,730.77	H	\$0.00	0.00%	\$1,730.77	0.00%

Line No.	CO CODE	LOC	DOH	DOT	Salary @	Salary @	RATETYPE	2005-2006		2006-2007	
					7/1/05	07/01/06		3 RATE \$	2 RATE \$	3P - 4P	% Increase
468	JCT	Pennsylvania	11/14/2005			\$11.75	H	\$0.00	0.00%	\$11.75	0.00%
469	JCT	Pennsylvania	11/16/1992	6/13/2006	\$1,694.77	\$1,728.67	S	\$33.23	2.00%	\$33.90	2.00%
470	JCT	Pennsylvania	8/20/2001		\$1,351.60	\$1,419.18	H	\$67.58	5.00%	\$42.42	2.99%
471	NKC	Pennsylvania	10/25/2004		\$2,333.34	\$2,426.68	S	\$2,333.34	0.00%	\$93.34	4.00%
472	JCT	Pennsylvania	7/19/2000		\$1,293.44	\$1,338.71	H	\$45.27	3.50%	\$53.29	3.98%
473	JCT	Pennsylvania	1/28/2002		\$1,324.75	\$1,364.49	H	\$57.05	4.50%	\$39.74	3.00%
474	JCT	Pennsylvania	12/12/2003		\$1,236.01	\$1,280.88	H	\$47.54	4.00%	\$44.87	3.63%
475	JCT	South Carolina	10/1/2002		\$957.70	\$980.77	H	\$23.07	2.41%	\$68.83	7.02%
476	JCT	South Carolina	2/24/2003		\$1,123.08	\$1,173.08	H	\$50.00	4.45%	\$46.92	4.00%
477	JCT	South Carolina	6/8/2004		\$995.04	\$1,033.35	H	\$35.04	3.65%	\$38.31	3.85%
478	NKC	South Carolina	10/15/1973		\$2,141.67	\$2,220.84	S	\$66.62	3.21%	\$79.17	3.70%
479	JCT	South Carolina	5/18/2005		\$1,346.40	\$1,386.80	H	\$1,346.40	0.00%	\$40.40	3.00%
480	JCT	South Carolina	10/1/2002		\$1,461.54	\$1,513.47	H	\$51.93	3.55%	\$41.73	2.76%
481	JCT	South Carolina	5/11/1992		\$1,374.66	\$1,443.39	H	\$68.73	5.00%	\$50.21	3.48%
482	JCT	South Carolina	5/9/2005		\$894.24	\$954.60	H	\$9.44	1.07%	\$60.36	6.75%
483	JCT	South Carolina	7/8/1986		\$15.50	\$16.00	H	\$0.50	3.33%	\$0.50	3.23%
484	NKC	South Carolina	5/20/1977		\$2,229.17	\$2,295.84	S	\$41.67	1.90%	\$66.67	2.99%
485	NKC	South Carolina	8/13/1998		\$1,612.51	\$1,666.67	S	\$54.16	3.36%	\$129.17	7.75%
486	JCT	South Carolina	12/5/1985		\$1,563.47	\$1,621.16	H	\$57.69	3.69%	\$44.44	2.74%
487	JCT	South Carolina	2/1/1990		\$10.80	\$11.00	H	\$0.30	2.86%	\$0.20	1.85%
488	JCT	South Carolina	6/21/1993		\$1,384.62	\$1,653.85	S	\$269.23	19.44%	\$16.54	1.00%
489	JCT	South Carolina	2/27/2006			\$11.50	H	\$0.00	0.00%	\$11.50	0.00%
490	JCT	South Carolina	3/1/2004		\$1,346.16	\$1,383.18	H	\$88.46	7.03%	\$37.02	2.75%
491	JCT	South Carolina	10/1/2002		\$1,239.24	\$1,275.77	H	\$36.53	2.95%	\$38.63	3.03%
492	JCT	South Carolina	11/18/2002		\$1,389.24	\$1,438.47	H	\$49.23	3.54%	\$39.93	2.78%
493	NKC	South Carolina	2/4/1980		\$2,135.42	\$2,220.84	S	\$66.58	3.22%	\$85.42	4.00%
494	JCT	South Carolina	4/4/2005		\$894.24	\$961.31	H	\$9.44	1.07%	\$67.07	7.50%
495	JCT	South Carolina	3/29/1999		\$16.35	\$16.60	H	\$0.35	2.19%	\$0.25	1.53%
496	NKC	South Carolina	8/7/1989		\$2,145.84	\$2,210.21	S	\$64.37	3.00%	\$137.34	6.21%
497	JCT	South Carolina	10/1/2002		\$1,232.70	\$1,276.93	H	\$44.23	3.59%	\$51.87	4.06%
498	JCT	South Carolina	3/8/2004		\$1,311.54	\$1,360.72	H	\$75.00	6.07%	\$49.18	3.75%
499	NKC	South Carolina	6/18/1979		\$3,750.00	\$4,166.67	S	\$750.00	25.00%	\$416.67	11.11%
500	JCT	South Carolina	2/20/2006		\$960.00	\$976.80	H	\$960.00	0.00%	\$16.80	1.75%
501	JCT	South Carolina	8/19/1991		\$1,453.85	\$1,505.77	H	\$51.92	3.57%	\$51.83	3.44%
502	JCT	South Carolina	10/16/2006	12/8/2006	\$998.47	\$1,036.91	S	\$38.47	4.01%	\$38.44	3.85%
503	JCT	South Carolina	3/24/2003		\$1,046.16	\$1,080.77	H	\$34.61	3.31%	\$38.43	3.56%
504	JCT	South Carolina	6/19/2006			\$960.00	H	\$0.00	0.00%	\$960.00	0.00%
505	JCT	South Carolina	5/25/2005		\$960.00	\$1,100.00	H	\$960.00	0.00%	\$140.00	14.58%
506	JCT	South Carolina	5/23/2005		\$894.24	\$956.84	H	\$9.44	1.07%	\$62.60	7.00%

Line No.	CO CODE	LOC	DOH	DOT	Salary @	Salary @	RATE TYPE	2005-2006		2006-2007	
					7/1/05	07/01/06		3P - 4P	% Increase	2P - Current P	% Increase
507	JCT	South Carolina	11/17/2006	2/6/2007		\$1,120.00	H	\$0.00	0.00%	\$1,120.00	0.00%
508	NKC	South Carolina	9/19/1977	1/10/2007	\$2,025.00	\$2,146.50	S	\$125.00	6.58%	\$121.50	6.00%
509	JCT	South Carolina	10/1/2002		\$1,515.39	\$1,553.85	H	\$38.46	2.54%	\$55.75	3.59%
510	JCT	South Carolina	10/27/2003		\$1,033.42	\$1,074.76	H	\$34.95	3.50%	\$41.34	4.00%
511	NKC	South Carolina	2/25/2003		\$2,087.50	\$2,171.00	S	\$83.50	4.00%	\$412.34	18.99%
512	JCT	South Carolina	1/20/2003	12/21/2005	\$1,028.85	\$1,051.93	S	\$28.85	2.88%	\$23.08	2.24%
513	NKC	South Carolina	7/25/2005			\$2,500.00	S	\$0.00	0.00%	\$2,500.00	0.00%
514	JCT	South Carolina	3/24/2005		\$1,009.62	\$1,044.96	H	\$9.62	0.96%	\$35.34	3.50%
515	NKC	South Carolina	1/13/2003	2/10/2006	\$1,935.00	\$1,989.59	S	\$60.00	3.20%	\$54.59	2.82%
516	JCT	South Carolina	4/5/2005	2/14/2007	\$894.24	\$916.60	H	\$9.44	1.07%	\$22.36	2.50%
517	JCT	South Carolina	4/22/1985		\$1,626.93	\$1,684.62	H	\$57.69	3.55%	\$59.38	3.52%
518	JCT	South Carolina	1/18/1999		\$1,332.70	\$1,369.24	H	\$36.54	2.74%	\$37.96	2.77%
519	NKC	South Carolina	1/5/2004		\$2,360.42	\$2,431.25	S	\$68.75	3.00%	\$70.83	3.00%
520	JCT	South Carolina	7/15/1998		\$15.70	\$16.78	H	\$1.08	6.87%	\$0.16	0.98%
521	JCT	South Carolina	9/25/2006			\$960.00	H	\$0.00	0.00%	\$960.00	0.00%
522	JCT	South Carolina	3/4/2002		\$1,061.54	\$1,115.39	H	\$53.85	5.07%	\$38.21	3.43%
523	JCT	South Carolina	2/4/2005		\$979.20	\$1,043.83	S	\$19.20	2.00%	\$64.63	6.60%
524	JCT	South Carolina	6/1/1987		\$1,405.77	\$1,472.54	H	\$66.77	4.75%	\$65.06	4.42%
525	JCT	South Carolina	10/1/2002	10/12/2006	\$950.00	\$988.47	S	\$38.47	4.05%	\$71.94	7.28%
526	JCT	South Carolina	3/7/1983		\$1,676.93	\$1,738.47	H	\$61.54	3.67%	\$47.93	2.76%
527	JCT	South Carolina	10/1/2002		\$1,150.00	\$1,178.85	H	\$28.85	2.51%	\$41.95	3.56%
528	JCT	South Carolina	7/2/2001		\$1,100.00	\$1,142.31	H	\$42.31	3.85%	\$40.09	3.51%
529	JCT	South Carolina	11/11/2002		\$1,025.39	\$1,061.28	H	\$35.89	3.50%	\$45.12	4.25%
530	JCT	South Carolina	12/15/2006			\$1,040.00	H	\$0.00	0.00%	\$1,040.00	0.00%
531	JCT	South Carolina	6/23/1998		\$1,138.47	\$1,184.62	H	\$46.15	4.05%	\$45.78	3.86%
532	JCT	South Carolina	3/24/2005		\$894.24	\$961.58	H	\$9.44	1.07%	\$67.34	7.53%
533	JCT	South Carolina	7/7/2003		\$1,398.08	\$1,436.53	H	\$48.08	3.56%	\$38.45	2.75%
534	JCT	South Carolina	6/1/1999		\$1,230.77	\$1,357.70	H	\$126.93	10.31%	\$43.90	3.23%
535	JCT	Virginia	8/21/2000		\$1,142.52	\$1,185.94	H	\$43.42	3.80%	\$41.26	3.48%
536	JCT	Virginia	5/31/2005		\$1,673.08	\$1,731.64	H	\$1,673.08	0.00%	\$58.56	3.50%
537	JCT	Virginia	12/4/2006			\$1,538.47	H	\$0.00	0.00%	\$1,538.47	0.00%
538	JCT	Virginia	3/21/2005		\$1,346.16	\$1,386.54	H	\$1,346.16	0.00%	\$40.38	3.00%
539	JCT	Virginia	9/22/2003		\$1,414.28	\$1,506.21	H	\$67.35	5.00%	\$91.93	6.50%
540	NKC	Virginia	4/16/1985		\$3,175.84	\$3,302.88	S	\$92.50	3.00%	\$127.04	4.00%
541	JCT	Virginia	11/28/1994		\$1,401.88	\$1,497.08	H	\$95.20	6.79%	\$82.12	5.49%
542	JCT	Virginia	9/1/2004		\$1,390.58	\$1,411.44	H	\$44.42	3.30%	\$20.86	1.50%
543	JCT	Virginia	6/1/2004		\$1,134.53	\$1,174.24	H	\$38.37	3.50%	\$39.71	3.50%
									1653.75%		2108.24%

Line No.	CO CODE	LOC	DOH	DOT	Salary @	Salary @	RATE TYPE	2005-2006		2006-2007	
					7/1/05	07/01/06		3 RATE \$	2 RATE \$	3P - 4P	% Increase
Avg Annual Increase (excluding Bio-Tech)									3.27%		4.17%

PERIODS ENDING 12/ 31/06

FOR THE 14

CO	SUBD	ACCNT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
160*	0160*	6019020	--SALARIES-CHGD TO PLT-WSC-					
			CAP TIME					
			#NAME? RIOD TOTAL FOR PERIOD 3 ---	0	11,164.00			0
			BEG		11,164.00			
			NET					
			END					
			CAPTIVE REVERSE					
			CAPTIMEWV REV	1,832.00		5/9/2006	160-RECLASSIFY,A-04-01	
				9,332.00		5/9/2006	160-RECLASSIFY,A-04-01	
			#NAME? RIOD TOTAL FOR PERIOD 4 ---		11,164.00			-11,164.00
			BEG					
			NET					
			END					
			CAP TIME					
			CAP TIME					
			cap time					
			CAP TIME	33,768.00		9/30/2006	160-CAPTIME-09-01	
			CAP TIME	33,768.00		10/4/2006	160-CAPTIME-09-02	
			#NAME? RIOD TOTAL FOR PERIOD 9 ---		47,660.00			-19,876.00
			BEG					
			NET					
			END					
			CAP TIME					
			CAP TIME					
			12/31/2006	6,386.00			160-CAPTIME-13-11	
			#NAME? RIOD TOTAL FOR PERIOD 13 ---		0			-33,768.00
			BEG					
			NET					
			END					
			CAP TIME					
			CAP TIME					
			12/31/2006	85,086.00			160-REVERSE JE,NYA-01-15	
			#NAME? RIOD TOTAL FOR PERIOD 1 ---		42,336.85			33,351.85
			BEG					
			NET					
			END					

CO	SUBD	ACCT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
			KY OPER F/T JCT	10,995.56		2/22/2006	160-PAYROLL,A-02-08	
			KY OPER F/T JCT	10,811.94		2/27/2006	160-PAYROLL,A-02-09	
			KY OPER F/T NKC	3,855.19		2/22/2006	160-PAYROLL,A-02-08	
			KY OPER F/T NKC	3,855.19		2/27/2006	160-PAYROLL,A-02-09	
			#NAME? RIOD TOTAL FOR PERIOD 2	29,517.88	0			33,351.85
			BEG					29,517.88
			NET					62,869.73
			END					29,517.88
			KY OPER F/T JCT	11,062.55		3/21/2006	160-PAYROLL,A-03-06	
			KY OPER F/T NKC	3,855.19		3/21/2006	160-PAYROLL,A-03-06	
			KY OPER F/T JCT	11,296.35		4/5/2006	160-PAYROLL,A-03-07	
			KY OPER F/T NKC	3,855.19		4/5/2006	160-PAYROLL,A-03-07	
			KY OPER F/T JCT	3,889.00		4/5/2006	160-PAYROLL6,AC,A-03-04	
			#NAME? RIOD TOTAL FOR PERIOD 3	33,458.28	0			62,869.73
			BEG					33,458.28
			NET					96,328.01
			END					33,458.28
			160-PAYROLL6,AC,A*03*04 6 0			4/5/2006	160-REVERSE,JE-04-52	
			KY OPER F/T NKC	3,855.19		4/26/2006	160-PAYROLL,A-04-06	
			KY OPER F/T NKC	3,855.19		4/26/2006	160-PAYROLL,A-04-06	
			KY OPER F/T JCT	11,902.11		4/26/2006	160-PAYROLL,A-04-06	
			KY OPER F/T JCT	11,934.54		4/26/2006	160-PAYROLL,A-04-06	
			PAYROLL JCT-ACCRUAL	3,571.00		5/1/2006	160-PAYROLL6,AC,A-04-04	
			#NAME? RIOD TOTAL FOR PERIOD 4	34,118.03	3,389.00			96,328.01
			BEG					30,729.03
			NET					127,057.04
			END					30,729.03
			160-PAYROLL6,AC,A*04*04 5 0			5/1/2006	160-REVERSE,JE-05-33	
			KY OPER F/T NKC	3,855.19		5/26/2006	160-PAYROLL,A-05-06	
			KY OPER F/T NKC	3,855.19		5/26/2006	160-PAYROLL,A-05-06	
			KY OPER F/T JCT	10,878.95		5/26/2006	160-PAYROLL,A-05-06	
			KY OPER F/T JCT	11,103.55		5/26/2006	160-PAYROLL,A-05-06	
			PAYROLL JCT-ACCRUAL	6,662.00		6/2/2006	160-PAYROLL6,AC,A-05-04	
			#NAME? RIOD TOTAL FOR PERIOD 5	36,354.88	3,571.00			127,057.04
			BEG					32,783.88
			NET					159,840.92
			END					32,783.88
			160-PAYROLL6,AC,A*05*04 3 0			6/2/2006	160-REVERSE,JE-06-40	
			KY OPER F/T JCT	10,821.68		6/2/2006	160-PAYROLL,A-06-09	
			KY OPER F/T JCT	11,248.91		6/2/2006	160-PAYROLL,A-06-09	
			KY OPER F/T NKC	3,855.19		6/2/2006	160-PAYROLL,A-06-10	
			KY OPER F/T NKC	3,855.19		6/2/2006	160-PAYROLL,A-06-10	
			PAYROLL JCT-ACCRUAL	2,250.00		6/27/2006	160-PAYROLL6,AC,A-06-04	
			KY OPER F/T JCT	11,350.01		6/30/2006	160-PAYROLL,A-06-11	





FOR THE 14 PERIODS ENDING 12/31/06

CO	SUBD	ACCNT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
160*	0160*	6019050	-SALARIES-OPS ADMIN--					0
			KY OFF F/T JCT	3,459.17		1/27/2006	160-PAYROLL.A-01-08	
			KY OFF F/T JCT	3,282.25		1/27/2006	160-PAYROLL.A-01-08	
			KY OFF F/T JCT	3,459.17		1/27/2006	160-PAYROLL.A-01-08	
			160-PAYROLL.A.C.A*12*04 6 01		2,767.00			
			160-REVERSE.JE.NY.A-01-15		2,767.00			
			KY OFF F/T JCT	3,459.17		2/22/2006	160-PAYROLL.A-02-08	
			KY OFF F/T JCT	3,459.17		2/27/2006	160-PAYROLL.A-02-09	
			KY OFF F/T JCT	6,918.34				7,433.59
			RIOD TOTAL FOR PERIOD 2 --		0			6,918.34
			RIOD TOTAL FOR PERIOD 1 --		2,767.00			0
			KY OPER F/T JCT	974.52		12/11/2006	160-PAYROLL.A-12-10	
			PAYROLL NKC-B	216.56		12/11/2006	160-PAYROLL.A-12-10	
			KY OPER F/T JCT	12,126.87		12/11/2006	160-PAYROLL.A-12-10	
			KY OPER F/T JCT	12,402.53		12/18/2006	160-PAYROLL.A-12-11	
			KY OPER F/T NKC	4,009.40		12/18/2006	160-PAYROLL.A-12-11	
			KY OPER F/T NKC	4,009.40		12/18/2006	160-PAYROLL.A-12-11	
			KY OPER F/T NKC	4,009.40		12/28/2006	160-PAYROLL.A-12-12	
			160-PAYROLL.A.C.A*11*05 5 1		8,337.00			
			160-REVERSE.JE-12-37		8,337.00			
			KY OPER F/T JCT	11,923.54		1/3/2007	160-PAYROLL.A-12-13	
			PAYROLL JCT-ACCRUAL		2,385.00			
			160-PAYROLL.A.C.A-12-01		2,385.00			
			KY OPER F/T JCT	1,586.28		11/13/2006	160-PAYROLL.A-11-10	
			KY OPER F/T NKC	4,009.40		11/13/2006	160-PAYROLL.A-11-10	
			160-PAYROLL.A.C.A*10*05 5 1		6,225.00			
			160-REVERSE.JE-11-32		6,225.00			
			KY OPER F/T NKC	4,009.40		11/28/2006	160-PAYROLL.A-11-11	
			KY OPER F/T NKC	4,009.40		11/28/2006	160-PAYROLL.A-11-11	
			KY OPER F/T JCT	11,909.94		11/28/2006	160-PAYROLL.A-11-11	
			PAYROLL JCT-ACCRUAL		8,337.00			
			RIOD TOTAL FOR PERIOD 11 --		6,225.00			330,169.32
			KY OPER F/T JCT	34,940.82				363,796.34
			NET		398,737.16			398,737.16
			END		398,737.16			398,737.16
			KY OPER F/T JCT	447,484.16				48,747.00
			NET		48,747.00			398,737.16
			END		48,747.00			398,737.16
			RIOD TOTAL FOR PERIOD 12 --		10,722.00			0
			BEG		10,722.00			363,796.34
			NET		34,940.82			398,737.16
			END		34,940.82			398,737.16
			RIOD TOTAL FOR PERIOD 12 --		48,747.00			0
			BEG		48,747.00			0
			NET		398,737.16			7,433.59
			END		398,737.16			7,433.59
			RIOD TOTAL FOR PERIOD 1 --		10,200.59			0
			BEG		10,200.59			7,433.59
			NET		7,433.59			14,351.93
			END		7,433.59			14,351.93
			RIOD TOTAL FOR PERIOD 2 --		0			0
			BEG		0			6,918.34
			NET		6,918.34			14,351.93
			END		6,918.34			14,351.93

CO	SUBD	ACCT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
			160-PAYROLL6,AC,A*03*04 5 0					
			4/5/2006					
			KY OFF F/T JCT	3,459.17		4/26/2006	160-PAYROLL A-04-06	14,351.93
			KY OFF F/T JCT	3,414.94		4/26/2006	160-PAYROLL A-04-06	7,927.22
			PAYROLL JCT-ACCRUAL	1,038.00		5/1/2006	160-PAYROLL6,AC,A-04-04	22,279.15
			#NAME? RIOD TOTAL FOR PERIOD 4 ---	7,912.11				22,279.15
			160-PAYROLL6,AC,A*04*04 6 0					
			5/1/2006					
			KY OFF F/T JCT	3,459.17		5/26/2006	160-PAYROLL A-05-06	29,160.26
			KY OFF F/T JCT	3,459.17		5/26/2006	160-PAYROLL A-05-06	7,956.34
			PAYROLL JCT-ACCRUAL	2,076.00		6/2/2006	160-PAYROLL6,AC,A-05-04	29,160.26
			#NAME? RIOD TOTAL FOR PERIOD 5 ---	8,994.34				29,160.26
			160-PAYROLL6,AC,A*05*04 4 0					
			6/2/2006					
			KY OFF F/T JCT	3,459.17		6/27/2006	160-PAYROLL A-06-09	37,116.60
			KY OFF F/T JCT	3,459.17		6/27/2006	160-PAYROLL A-06-09	7,568.05
			PAYROLL JCT-ACCRUAL	3,417.71		6/30/2006	160-PAYROLL A-06-11	44,684.65
			#NAME? RIOD TOTAL FOR PERIOD 6 ---	10,336.05				44,684.65
			160-PAYROLL6,AC,A*06*04 4 0					
			6/28/2006					
			KY OFF F/T JCT	3,017.91		7/31/2006	160-PAYROLL A-07-10	44,684.65
			KY OFF F/T JCT	2,652.35		7/31/2006	160-PAYROLL A-07-10	6,097.26
			PAYROLL JCT-ACCRUAL	6,362.26				50,781.91
			#NAME? RIOD TOTAL FOR PERIOD 7 ---	6,362.26				50,781.91
			160-PAYROLL6,AC,A*07*04 4 0					
			7/31/2006					
			KY OFF F/T JCT	3,271.58		8/28/2006	160-PAYROLL A-08-09	

CO SUBD ACCT DESCRIPTION PAYROLL JCT-ACCRUAL 654 8/28/2006 160-PAYROLL.A-08-03

#NAME? RIOD TOTAL FOR PERIOD 8 --- 6,842.93 0 BEG 50,781.91 NET 6,842.93 END 57,624.84

160-PAYROLL.A-08\*03 6 0 8/28/2006  
 KY OFF F/T JCT 3,448.51  
 KY OFF F/T JCT 3,536.97  
 PAYROLL JCT-ACCRUAL 1,061.00  
 160-PAYROLL.A-09-04 9/27/2006 160-PAYROLL.A-09-07  
 160-PAYROLL.A-09-04 9/27/2006 160-PAYROLL.A-09-04  
 BEG 57,624.84 NET 7,392.48 END 65,017.32

#NAME? RIOD TOTAL FOR PERIOD 9 --- 8,046.48 654 BEG 57,624.84 NET 7,392.48 END 65,017.32

160-PAYROLL.A-09\*04 6 0 9/27/2006  
 KY OFF F/T JCT 3,536.97  
 KY OFF F/T JCT 3,536.97  
 PAYROLL JCT-ACCRUAL 1,768.00  
 160-PAYROLL.A-10-10 10/24/2006 160-PAYROLL.A-10-10  
 160-PAYROLL.A-10-10 10/24/2006 160-PAYROLL.A-10-05  
 BEG 65,017.32 NET 7,780.94 END 72,798.26

#NAME? RIOD TOTAL FOR PERIOD 10 --- -8,841.94 1,061.00 BEG 65,017.32 NET 7,780.94 END 72,798.26

160-PAYROLL.A-10\*05 6 1 11/13/2006 160-PAYROLL.A-11-10  
 KY OFF F/T JCT 3,536.97  
 0-24-2006  
 KY OFF F/T JCT 3,536.97  
 PAYROLL JCT-ACCRUAL 2,476.00  
 160-PAYROLL.A-11-11 11/28/2006 160-PAYROLL.A-11-05  
 BEG 72,798.26 NET 7,781.94 END 80,580.20

#NAME? RIOD TOTAL FOR PERIOD 11 --- -9,549.94 1,768.00 BEG 80,580.20 NET 7,781.94 END 88,332.95

160-PAYROLL.A-11\*05 6 1 12/18/2006 160-PAYROLL.A-12-10  
 KY OFF F/T JCT 3,536.97  
 KY OFF F/T JCT 3,536.97  
 PAYROLL JCT-ACCRUAL 2,476.00  
 160-PAYROLL.A-12-10 12/11/2006 160-PAYROLL.A-12-10  
 160-PAYROLL.A-12-11 12/18/2006 160-PAYROLL.A-12-11  
 160-REVERSE.JE-12-37  
 160-PAYROLL.A-12-13 1/3/2007 160-PAYROLL.A-12-01  
 160-PAYROLL.A-12-01 1/8/2007 160-PAYROLL.A-12-01  
 BEG 80,580.20 NET 7,752.75 END 88,332.95

#NAME? RIOD TOTAL FOR PERIOD 12 --- -10,935.75 3,183.00 BEG 88,332.95 NET 7,752.75 END 88,332.95

160-PAYROLL.A-12\*05 6 1 1/28/2006  
 KY OFF F/T JCT 3,536.97  
 KY OFF F/T JCT 3,536.97  
 PAYROLL JCT-ACCRUAL 707  
 160-PAYROLL.A-12-01 1/8/2007 160-PAYROLL.A-12-01  
 BEG 88,332.95 NET 7,752.75 END 88,332.95

CO SUBD ACCNT DESCRIPTION DEBIT CREDIT EFF DATE JOURNAL BALANCE

CO	SUBD	ACCNT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
160*	8000*	6019030	CAPITALIZED SALARIES - AD	MIN--				0
			SE80.CAPTIME ALLOC	294		5/12/2006	160-SE50.CYA-03-02	
			SE80.CAPTIME ALLOC	1,241.00		5/12/2006	160-SE50.CYA-03-02	
			SE80.CAPTIME ALLOC	966		5/12/2006	160-SE50.CYA-03-02	
			SE80.CAPTIME ALLOC	2,604.00		5/12/2006	160-SE50.CYA-03-02	
			0	5,105.00				5,105.00
			#NAME? RIOD TOTAL FOR PERIOD 3 ---					0
			SE80.CAPTIME			8/22/2006	160-SE80.A-06-03	
			SE80.CAPTIME	42		8/22/2006	160-SE80.A-06-03	
			SE80.CAPTIME	1,596.00		8/22/2006	160-SE80.A-06-03	
			SE80.CAPTIME	1,606.00		8/22/2006	160-SE80.A-06-03	
			0	3,244.00				-5,105.00
			#NAME? RIOD TOTAL FOR PERIOD 6 ---					-5,105.00
			SE80.CAPTIME			10/4/2006	160-SE80.A-09-01	
			SE80.CAPTIME	3,375.00		10/4/2006	160-SE80.A-09-01	
			SE80.CAPTIME	445		10/4/2006	160-SE80.A-09-01	
			0	3,820.00				-8,349.00
			#NAME? RIOD TOTAL FOR PERIOD 9 ---					-8,349.00
			SE80.CAPTIME			1/3/2007	160-SE80.A-12-01	
			SE80.CAPTIME	90		1/3/2007	160-SE80.A-12-01	
			0					-12,169.00
			#NAME? RIOD TOTAL FOR PERIOD 12 --					-12,169.00
			BEG					-90
			NET					-12,259.00
			END					-12,259.00
			0					-12,259.00
			#NAME? RIOD TOTAL FOR PERIOD 3 ---					-12,259.00
			nc.sal.prtax.0306			5/10/2006	160-SE50.CYA-03-01	
			nc.sal.prtax.0306	5,940.27		5/10/2006	160-SE50.CYA-03-01	
			0					0
			#NAME? RIOD TOTAL FOR PERIOD 3 ---					0
			nc.sal.prtax.0606			8/10/2006	160-SE50.CYA-06-03	
			nc.sal.prtax.0606	6,005.45		8/10/2006	160-SE50.CYA-06-03	
			0					5,940.27
			#NAME? RIOD TOTAL FOR PERIOD 6 ---					5,940.27
			BEG					5,940.27
			NET					6,005.45
			END					11,945.72
			0					11,945.72
			#NAME? RIOD TOTAL FOR PERIOD 6 ---					11,945.72
			nc.sal.prtax.0906			11/16/2006	160-SE50.CYA-09-02	
			nc.sal.prtax.0906	5,155.16		11/16/2006	160-SE50.CYA-09-02	
			0					11,945.72
			#NAME? RIOD TOTAL FOR PERIOD 6 ---					11,945.72

#NAME? RIOD TOTAL FOR PERIOD 9 --- 11,945.72  
 BEG 0 5,155.16  
 NET 5,155.16  
 GENERAL LEDGER - G L 11:25:43 09 A  
 PR 2009 PAGE 8

PERIODS ENDING 12/ 31/06 FOR THE 14

CO SUBD ACONT DESCRIPTION DEBIT CREDIT JOURNAL BALANCE

#NAME? RIOD TOTAL FOR PERIOD 12 --- 4,922.61  
 nc.sal.prtax.1206 3/12/2007 160-MISC13.A-12-16  
 BEG 0 4,922.61  
 NET 4,922.61  
 END 17,100.88

#NAME? RIOD TOTAL FOR PERIOD 3 --- 0  
 BEG 0 0  
 NET 0  
 END 0

#NAME? RIOD TOTAL FOR PERIOD 3 --- 0  
 BEG 0 0  
 NET 0  
 END 0

160\* 8000\* 6019045 SALARIES-WTR SERV-COMPUTE RS-  
 SET1.COMPUTER 5/10/2006 160-SE51.CYA-03-01  
 BEG 0 22,023.49  
 NET 22,023.49  
 END 22,023.49

#NAME? RIOD TOTAL FOR PERIOD 3 --- 0  
 BEG 0 0  
 NET 0  
 END 0

#NAME? RIOD TOTAL FOR PERIOD 3 --- 0  
 BEG 0 0  
 NET 0  
 END 0

160\* 8000\* 6019050 --SALARIES-OPS ADMIN--  
 nc.wsc.alloc.0306 5/10/2006 160-SE50.CYA-03-01  
 BEG 0 19,667.60  
 NET 19,667.60  
 END 19,667.60

#NAME? RIOD TOTAL FOR PERIOD 3 --- 0  
 BEG 0 0  
 NET 0  
 END 0

#NAME? RIOD TOTAL FOR PERIOD 6 --- 27,338.38  
 nc.wsc.alloc.0606 8/10/2006 160-SE50.CYA-06-03  
 BEG 0 27,338.38  
 NET 27,338.38  
 END 19,667.60

#NAME? RIOD TOTAL FOR PERIOD 6 --- 27,338.38  
 nc.wsc.alloc.0606 8/10/2006 160-SE50.CYA-06-03  
 BEG 0 27,338.38  
 NET 27,338.38  
 END 19,667.60

#NAME? RIOD TOTAL FOR PERIOD 9 --- 20,381.19  
 nc.wsc.alloc.0906 11/16/2006 160-SE50.CYA-09-02  
 nc.sal.prtax.0906 11/16/2006 160-SE50.CYA-09-02  
 NC.WSC.ALLOC.0906 11/20/2006 160-SE50.CYA-09-03  
 nc.wsc.alloc.0906 11/20/2006 160-SE50.CYA-09-04  
 BEG 20,381.19 545.53  
 NET 21,043.94  
 END 47,005.98

#NAME? RIOD TOTAL FOR PERIOD 9 --- 41,970.66  
 nc.wsc.alloc.1206 3/12/2007 160-MISC13.A-12-05  
 nc.sal.prtax.1206 3/12/2007 160-MISC13.A-12-16  
 BEG 20,381.19 41,970.66  
 NET 21,589.47  
 END 68,595.45

50 SALARY ALLOC 1206

299.91

3/18/2007 160-MISC13.A-12-17

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DETAIL

GENERAL LEDGER - G L

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PERIODS ENDING 12/ 31/06

CO	SUBD ACCNT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
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		RIOD TOTAL FOR PERIOD 12	-20,954.67	299.91			68,595.45
		BEG					20,654.76
		NET					89,250.21
		END					89,250.21

			109,931.31	20,681.10			89,250.21
		BEG					545,930.81
		NET					545,930.81
		END					545,930.81

			727,238.91	181,308.10			0
		BEG					545,930.81
		NET					545,930.81
		END					545,930.81

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GENERAL LEDGER - GL

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GL 1, 2-2

REPORT SPE

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#NAME? EDGER - G L

GER ID - GL

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IOD - 01-14

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COMPANY

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UCTURE - 2

SEL

ECTION - 160

SUB

TOTAL -

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SUBDIV

STR

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SEL

ECTION - ALL

SUB

TOTAL -

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ACCOUNT

STR

UCTURE - 1

SEL

ECTION - 401,1H

SUB

TOTAL -

SEG

MENT - PRIOR YR ACT

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O SUPPRESS - Y

SUM

AUTO JOURNALS - N

SUM

ALL JOURNALS - N

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E BREAK - N

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IOD BREAK - Y

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T SEQUENCE  
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-2 #NAME?  
-3 #NAME?

G/L Account

345100.6 SALARIES-CUSTOMER SERVICE  
Water Serv Corp of Kentuc  
WSC Clinton Contract Operation

345  
345  
345

Account Description

Do G/L

Amount

Debit Credit

Current

Balance

LT

Batch

Thru Date 1/1/2007

From Date -

001\*AP\*INVD\*01\*47

11328 1/28/2007

353.7

Debit 3536.98

Current

Balance

AA

8061

001\*AP\*INVD\*02\*49

12073 2/28/2007

353.7

Debit 3536.97

Current

Balance

AA

8064

001\*AP\*INVD\*03\*60

12078 3/28/2007

-353.7

Credit 3536.97

Current

Balance

AA

8065

001\*AP\*INVD\*04\*51

14454 4/28/2007

-353.7

Debit 8135.03

Current

Balance

AA

8071

001\*AP\*INVD\*05\*56

15237 5/28/2007

-1414.79

Debit 2475.89

Current

Balance

AA

8073

001\*AP\*INVD\*06\*63

17955 6/28/2007

-2475.89

Debit 2829.58

Current

Balance

AA

8075

001\*AP\*INVD\*07\*52

18764 7/23/2007

-2829.58

Debit 3627.39

Current

Balance

AA

8078

001\*AP\*INVD\*08\*55

11238.89 8/23/2007

-3662.78

Credit -2829.58

Current

Balance

AA

8081

G/L Account

001\*AP\*INVD\*08\*55

Period Total 11238.89

Debit -2829.58

Current

Balance

AA

8081





G/L Account		Account Description		Do	G/L	Amount	Current		P	
							From Date	Thru Date	LT	Batch
8065	AA	001*AP*INVD*03*60	12078	3/28/2007	11737.19	-1152.47				
8065	AA	001*AP*INVD*03*60	12078	3/28/2007	4009.4					
8065	AA	001*AP*INVD*03*60	12078	3/28/2007	4009.4					
8065	AA	001*AP*INVD*03*60	12078	3/28/2007	3497.14	-1181.2				
8065	AA	001*AP*INVD*03*60	12078	3/28/2007	11657.13					
8065	AA	001*AP*INVD*03*60	12078	3/28/2007	34910.26	-1181.2	33729.06			
8071	AA	001*AP*INVD*04*51	14454	4/28/2007	12212.43					
8071	AA	001*AP*INVD*04*51	14454	4/28/2007	7939.58					
8071	AA	001*AP*INVD*04*51	14454	4/28/2007	5273.6					
8071	AA	001*AP*INVD*04*51	14454	4/28/2007	13184					
8071	AA	001*AP*INVD*04*51	14454	4/28/2007	46549.19	-3497.14	43052.05			
8073	AA	001*AP*INVD*05*56	15237	5/28/2007	11189.06					
8073	AA	001*AP*INVD*05*56	15237	5/28/2007	11688.14					
8073	AA	001*AP*INVD*05*56	15237	5/28/2007	7939.58					
8073	AA	001*AP*INVD*05*56	15237	5/28/2007	7939.58					
8073	AA	001*AP*INVD*05*56	15237	5/28/2007	7832.34					
8073	AA	001*AP*INVD*05*56	15237	5/28/2007	7939.58	-5273.6	41315.1			
8075	AA	001*AP*INVD*06*63	17955	6/28/2007	7939.58					
8075	AA	001*AP*INVD*06*63	17955	6/28/2007	7939.58					
8075	AA	001*AP*INVD*06*63	17955	6/28/2007	10286.22					
8075	AA	001*AP*INVD*06*63	17955	6/28/2007	7939.58	-7832.34	43232.71			
8078	AA	001*AP*INVD*07*52	18764	7/23/2007	13351.21					
8078	AA	001*AP*INVD*07*52	18764	7/23/2007	14231.98					
8078	AA	001*AP*INVD*07*52	18764	7/23/2007	13801.74					
8078	AA	001*AP*INVD*07*52	18764	7/23/2007	8229.47					
8078	AA	001*AP*INVD*07*52	18764	7/23/2007	8229.47					
8078	AA	001*AP*INVD*07*52	18764	7/23/2007	8229.47	-10286.22	47557.65			
8081	AA	001*AP*INVD*08*55	19101	8/23/2007	13647.96					
8081	AA	001*AP*INVD*08*55	19101	8/23/2007	4094.39					
8081	AA	001*AP*INVD*08*55	19101	8/23/2007	8229.47					
8081	AA	001*AP*INVD*08*55	19101	8/23/2007	8229.47					
8081	AA	001*AP*INVD*08*55	19101	8/23/2007	13722.99					
8081	AA	001*AP*INVD*08*55	19101	8/23/2007	13647.96	-13647.96	47924.28			
8085	AA	001*AP*INVD*09*55	19458	9/25/2007	8229.47					
8085	AA	001*AP*INVD*09*55	19458	9/25/2007	8229.47					
8085	AA	001*AP*INVD*09*55	19458	9/25/2007	15621.52					
8085	AA	001*AP*INVD*09*55	19458	9/25/2007	16127.7					
8085	AA	001*AP*INVD*09*55	19458	9/25/2007	4838.31					
8085	AA	001*AP*INVD*09*55	19458	9/25/2007	13647.96	-4094.39				

Account Description	Do	G/L	Amount	Current	From Date -	Thru Date	Batch	Account Description	Do	G/L	Amount	Current	From Date -	Thru Date	Batch
001*AP*INVD*09*55	19458		-13647.96	48952.08	AA	11/1/2007		001*AP*INVD*10*55	19718		6694.43		AA	11/1/2007	
001*AP*INVD*10*55	Period Total		-17742.35					001*AP*INVD*10*55	19718		16185.99		AA		
001*AP*INVD*10*55	19718		16185.99		AA			001*AP*INVD*10*55	19718		9711.59		AA		
001*AP*INVD*10*55	19718		-4838.31		AA			001*AP*INVD*10*55	19718		9711.59		AA		
001*AP*INVD*10*55	19718		8229.47		AA			001*AP*INVD*10*55	19718		8229.47		AA		
001*AP*INVD*10*55	19718		8229.47		AA			001*AP*INVD*10*55	19718		8229.47		AA		
001*AP*INVD*10*55	19718		8229.47		AA			001*AP*INVD*10*55	19718		8229.47		AA		
001*AP*INVD*10*55	19718		8229.47		AA			001*AP*INVD*10*55	19718		8229.47		AA		
001*AP*INVD*10*55	19718		15368.72		AA			001*AP*INVD*10*55	19718		15368.72		AA		
001*REVERSE*JE*11*44	19722		-9711.59	52886.93	AA	12/31/2007		001*REVERSE*JE*11*44	19722		10971.22		AA	11/1/2007	
JCT ACCRUAL	200104		10971.22		AA			JCT ACCRUAL	200104		10971.22		AA		
JCT PAYROLL	11/30/2007		13996.1		AA			JCT PAYROLL	11/30/2007		13996.1		AA		
JCT PAYROLL	11/30/2007		-13996.1	46056.24	AA			JCT PAYROLL	11/30/2007		-13996.1		AA		
JCT PAYROLL	12/1/2007		-13996.1		AA			JCT PAYROLL	12/1/2007		-13996.1		AA		
JCT ACCRUAL	200104		200094		AA			JCT ACCRUAL	200104		200094		AA		
JCT PAYROLL	11/30/2007		200094		AA			JCT PAYROLL	11/30/2007		200094		AA		
JCT PAYROLL	11/30/2007		-23707.69		AA			JCT PAYROLL	11/30/2007		-23707.69		AA		
JCT PAYROLL	11/30/2007		8229.47		AA			JCT PAYROLL	11/30/2007		8229.47		AA		
JCT PAYROLL	11/30/2007		-13996.1	10438	AA			JCT PAYROLL	11/30/2007		-13996.1		AA		
JCT PAYROLL	11/30/2007		14341.57		AA			JCT PAYROLL	11/30/2007		14341.57		AA		
JCT PAYROLL	11/30/2007		8229.47		AA			JCT PAYROLL	11/30/2007		8229.47		AA		
JCT PAYROLL	11/30/2007		200096		AA			JCT PAYROLL	11/30/2007		200096		AA		
JCT PAYROLL	11/30/2007		-20094	10422	AA			JCT PAYROLL	11/30/2007		-20094		AA		
JCT PAYROLL	11/30/2007		200094		AA			JCT PAYROLL	11/30/2007		200094		AA		
JCT PAYROLL	11/05/07		13996.1		AA			JCT PAYROLL	11/05/07		13996.1		AA		
JCT PAYROLL	11/05/07		13996.1		AA			JCT PAYROLL	11/05/07		13996.1		AA		
JCT PAYROLL	11/09/07		8229.47		AA			JCT PAYROLL	11/09/07		8229.47		AA		
JCT PAYROLL	11/09/07		200099		AA			JCT PAYROLL	11/09/07		200099		AA		
JCT PAYROLL	11/30/2007		14341.57		AA			JCT PAYROLL	11/30/2007		14341.57		AA		
JCT PAYROLL	11/30/2007		200094		AA			JCT PAYROLL	11/30/2007		200094		AA		
JCT PAYROLL	11/30/2007		-10971.22	10452	AA			JCT PAYROLL	11/30/2007		-10971.22		AA		
JCT ACCRUAL	200104		10971.22		AA			JCT ACCRUAL	200104		10971.22		AA		
JCT PAYROLL	12/1/2007		-13996.1		AA			JCT PAYROLL	12/1/2007		-13996.1		AA		
JCT-DECEMBER ACCRUALS	200623		13996.1		AA			JCT-DECEMBER ACCRUALS	200623		13996.1		AA		
JCT PAYROLL	12/31/2007		12871.27		AA			JCT PAYROLL	12/31/2007		12871.27		AA		
JCT PAYROLL	12/31/2007		14301.41		AA			JCT PAYROLL	12/31/2007		14301.41		AA		
JCT PAYROLL	12/31/2007		14147.48		AA			JCT PAYROLL	12/31/2007		14147.48		AA		
JCT-PAYROLL	12/17/07		200420		AA			JCT-PAYROLL	12/17/07		200420		AA		
JCT-PAYROLL	12/17/07		200421		AA			JCT-PAYROLL	12/17/07		200421		AA		
JCT-PAYROLL	12/17/07		200421		AA			JCT-PAYROLL	12/17/07		200421		AA		
JCT-PAYROLL	12/31/07		13714.03		AA			JCT-PAYROLL	12/31/07		13714.03		AA		
JCT-PAYROLL	12/31/07		200426		AA			JCT-PAYROLL	12/31/07		200426		AA		
JCT-PAYROLL	12/31/07		200426		AA			JCT-PAYROLL	12/31/07		200426		AA		
NKC-PAYROLL	12/15/07		200422		AA			NKC-PAYROLL	12/15/07		200422		AA		
NKC-PAYROLL	12/31/07		200424		AA			NKC-PAYROLL	12/31/07		200424		AA		
JCT PAYROLL	12/31/07		200421		AA			JCT PAYROLL	12/31/07		200421		AA		
Period Total			85489.23	46220.5				Period Total			85489.23	46220.5			
Ending Balance			-139922.5	516439.1				Ending Balance			-139922.5	516439.1			
SALARIES-OPERATIONS OFFICE	345							SALARIES-OPERATIONS OFFICE	345						
001*AP*INVD*01*47	11328		-3536.98		AA			001*AP*INVD*01*47	11328		3536.98		AA		
001*AP*INVD*01*47	11328		3536.98		AA			001*AP*INVD*01*47	11328		3536.98		AA		
001*AP*INVD*01*47	11328		707		AA			001*AP*INVD*01*47	11328		707		AA		
001*AP*INVD*01*47	11328		3536.98	8061	AA			001*AP*INVD*01*47	11328		3536.98	8061	AA		
001*AP*INVD*01*47	11328		-3536.98		AA			001*AP*INVD*01*47	11328		-3536.98		AA		
JCT PAYROLL	11/30/2007		200094		AA			JCT PAYROLL	11/30/2007		200094		AA		
JCT PAYROLL	11/30/2007		256		AA			JCT PAYROLL	11/30/2007		256		AA		
JCT ACCRUAL	200104		11/30/2007	10412	AA			JCT ACCRUAL	200104		11/30/2007	10412	AA		
JCT PAYROLL	11/30/2007		11/30/2007	10426	AA			JCT PAYROLL	11/30/2007		11/30/2007	10426	AA		
JCT PAYROLL	11/30/2007		910		AA			JCT PAYROLL	11/30/2007		910		AA		
JCT PAYROLL	11/30/2007		480		AA			JCT PAYROLL	11/30/2007		480		AA		
JCT PAYROLL	11/30/2007		910		AA			JCT PAYROLL	11/30/2007		910		AA		
JCT PAYROLL	11/30/2007		200094		AA			JCT PAYROLL	11/30/2007		200094		AA		
Period Total			2556	1646				Period Total			2556	1646			
JCT PAYROLL	12/1/2007		-256		AA			JCT PAYROLL	12/1/2007		-256		AA		
JCT PAYROLL	12/1/2007		910		AA			JCT PAYROLL	12/1/2007		910		AA		
JCT PAYROLL	12/1/2007		-910		AA			JCT PAYROLL	12/1/2007		-910		AA		
JCT PAYROLL	12/31/2007		200094		AA			JCT PAYROLL	12/31/2007		200094		AA		

G/L Account	Explanations	Document	Date	Co	Debit	Credit	Balance	P LT	Batch
	JCT-PAYROLL 12/17/07	200420	12/31/2007		456.74			AA	12164
	JCT - PAYROLL 12/03/07	200426	12/31/2007		320			AA	12199
	JCT PAYROLL 12/31/07	200421	12/31/2007		320			AA	12177
	JCT-DECEMBER ACCRUALS	200623	12/31/2007		288			AA	13213
	JCT PAYROLL 12/31/07	200421	12/31/2007			-320		AA	12177
	Period Total				2294.74	-1486	808.74		
	Ending Balance				12631.7	-5932.98	6698.72		
345100.6	SALARIES-CHGD TO PLT-WSC			345					
	001*AP.INVD*03*60	12078	3/28/2007			-10950		AA	8065
	Period Total					-10950	-10950	AA	8075
	001*AP.INVD*06*63	17955	6/28/2007			-27125		AA	8085
	Period Total					-27125	-27125	AA	8091
	001*AP.INVD*09*55	19458	9/25/2007			-52203.44		AA	8091
	Period Total					-52203.44	-52203.44	AA	8091
	001*AP.INVD*10*55	19718	10/28/2007			-17001.17		AA	10002
	Period Total					-17001.17	-17001.17	AA	10002
	001*REVERSE.JE*11*44	19722	11/28/2007			-11916.74		AA	
	Period Total					-11916.74	-11916.74		
	Ending Balance					-119196.4	-119196.4		
	Business Unit Total				793446.5	-299239.1	494207.4		
	Clinton W			345					
345101.6	SALARIES-CHGD TO PLT-WSC			345					
	001*AP.INVD*10*55	19718	10/28/2007		121			AA	8091
	001*AP.INVD*10*55	19718	10/28/2007		1694			AA	8091
	Period Total				1815		1815	AA	13421
	SE70.Manual captime	200637	12/31/2007			-136.76		AA	
	Period Total					-136.76	-136.76		
	Ending Balance				1815	-136.76	1678.24		
	Business Unit Total				1815	-136.76	1678.24		
	Middlesboro			345					
345102.6	SALARIES-CHGD TO PLT-WSC			345					
	001*AP.INVD*10*55	19718	10/28/2007		620			AA	8091
							From Date -		
							1/1/2007		
							Thru Date		
							12/31/2007		
							-		
	Account Description	Do	G/L		Amount		Current		
G/L Account	Explanations	Document	Date	Co	Debit	Credit	Balance	P LT	Batch
	001*AP.INVD*10*55	19718	10/28/2007		345			AA	8091
	Period Total				965		965		
	Ending Balance				965		965		
345102.6	CAPITALIZED TIME ADJUSTMEN			345					
	Mills, Wendell Gary	149	12/4/2007			-34.91		AA	12625
	Mills, Wendell Gary	149	12/4/2007			-69.82		AA	12625
	Sandefur, Bryan Keith	149	12/4/2007			-69.82		AA	12625
	Mills, Wendell Gary	149	12/4/2007			-34.91		AA	12625
	Mills, Wendell Gary	149	12/4/2007			-34.91		AA	12625
	Mills, Wendell Gary	149	12/4/2007			-34.91		AA	12625
	Mills, Wendell Gary	149	12/4/2007			-34.91		AA	12625

Mills, Wendell Gary	149	12/4/2007			-34.91		AA	12625
Mills, Wendell Gary	149	12/4/2007			-34.91		AA	12625
Partin, Michael W	149	12/4/2007			-104.73		AA	12625
Bolt, Gregory C	149	12/4/2007			-104.73		AA	12625
Sandefur, Bryan Keith	149	12/4/2007			-69.82		AA	12625
Sandefur, Bryan Keith	149	12/4/2007			-104.73		AA	12625
Mills, Wendell Gary	149	12/4/2007			-34.91		AA	12625
Mills, Wendell Gary	149	12/4/2007			-34.91		AA	12625
Mills, Wendell Gary	149	12/4/2007			-34.91		AA	12625
Mills, Wendell Gary	149	12/4/2007			-34.91		AA	12625
Bolt, Gregory C	149	12/4/2007			-69.82		AA	12625
Bolt, Gregory C	149	12/4/2007			-69.82		AA	12625
Leonard, James Ronald	154	12/15/2007			-115.17		AA	13153
Highley, James T	154	12/15/2007			-152.12		AA	13153
Highley, James T	154	12/15/2007			-152.12		AA	13153
Leonard, James Ronald	154	12/15/2007			-153.56		AA	13153
Leonard, James Ronald	154	12/15/2007			-153.56		AA	13153
Leonard, James Ronald	154	12/15/2007			-115.17		AA	13153
Leonard, James Ronald	154	12/15/2007			-115.17		AA	13153
Leonard, James Ronald	154	12/15/2007			-115.17		AA	13153
Leonard, James Ronald	154	12/15/2007			-115.17		AA	13153
Leonard, James Ronald	154	12/15/2007			-115.17		AA	13153
Leonard, James Ronald	154	12/15/2007			-115.17		AA	13153
Leonard, James Ronald	154	12/15/2007			-115.17		AA	13153
Period Total					-2464.85			
Ending Balance					-2464.85			
Business Unit Total				965	-2464.85			

-2464.85  
-2464.85  
-1499.85

Clinton S

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From Date - 1/1/2007  
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G/L Account	Account Description	Do	G/L	Co	Amount	Current Balance	P LT	Batch
	Explanations	Document	Date		Debit	Credit		
345103.6	SALARIES-CHGD TO PLT-WSC			345				
	SE70.Manual captime	200637	12/31/2007			-102.57	AA	13421
	Period Total					-102.57		
	Ending Balance					-102.57		
	Business Unit Total					-102.57		
345104.6	SALARIES-SYSTEM PROJECT			345				
	SE60.A - 12/31/07	248818	12/31/2007		2295		UA	19862
	SE60.A - 12/31/07	248818	12/31/2007			-2295	UA	19862
	SE 60 A - 12/31/07	248968	12/31/2007		2295		UA	20381
	SE60.A - 12/31/07	248796	12/31/2007				UR	19765
	SE 60 A - 12/31/07	248971	12/31/2007		2295		UA	20388
	SE60.A - 12/31/07	248796	12/31/2007				UR	19765
	SE 60 A - 12/31/07	248971	12/31/2007			-2295	UA	20388
	Period Total				6885	-4590		
	Ending Balance				6885	-4590		
345104.6	SALARIES-ACCTG/FINANCE			345				
	SE60.A - 12/31/07	248818	12/31/2007		4815		UA	19862
	SE60.A - 12/31/07	248818	12/31/2007			-4815	UA	19862

G/L Account	Account Description	Do	G/L	Co	Amount	Current	P	LT	Batch
	Explanations	Document	Date		Debit	Credit	Balance	UA	
	SE 60 A - 12/31/07	248968	12/31/2007		4815			UA	20381
	SE60.A - 12/31/07	248796	12/31/2007					UR	19765
	SE 60 A - 12/31/07	248971	12/31/2007		4815			UA	20388
	SE60.A - 12/31/07	248796	12/31/2007					UR	19765
	SE 60 A - 12/31/07	248971	12/31/2007			-4815		UA	20388
	Period Total				14445	-9630	4815		
	Ending Balance				14445	-9630	4815		
345104.6	SALARIES-ADMIN			345					
	SE60.A - 12/31/07	248818	12/31/2007		1064			UA	19862
	SE60.A - 12/31/07	248818	12/31/2007			-1064		UA	19862
	SE 60 A - 12/31/07	248968	12/31/2007		1064			UA	20381
	SE60.A - 12/31/07	248796	12/31/2007					UR	19765
	SE 60 A - 12/31/07	248971	12/31/2007		1064			UA	20388
	SE60.A - 12/31/07	248796	12/31/2007					UR	19765
	From Date -								
	Thru Date		1/1/2007						
			12/31/2007						
	Account Description	Do	G/L		Amount	Current			
	Explanations	Document	Date	Co	Debit	Credit	Balance	P	Batch
	SE 60 A - 12/31/07	248971	12/31/2007			-1064		UA	20388
	Period Total				3192	-2128	1064		
	Ending Balance				3192	-2128	1064		
345104.6	SALARIES-OFFICERS/STKHLDR			345					
	SE60.A - 12/31/07	248818	12/31/2007		5645			UA	19862
	SE60.A - 12/31/07	248818	12/31/2007			-5645		UA	19862
	SE 60 A - 12/31/07	248968	12/31/2007		5645			UA	20381
	SE60.A - 12/31/07	248796	12/31/2007					UR	19765
	SE 60 A - 12/31/07	248971	12/31/2007		5645			UA	20388
	SE60.A - 12/31/07	248796	12/31/2007					UR	19765
	SE 60 A - 12/31/07	248971	12/31/2007			-5645		UA	20388
	Period Total				16935	-11290	5645		
	Ending Balance				16935	-11290	5645		
345104.6	SALARIES-HR			345					
	SE60.A - 12/31/07	248818	12/31/2007		1894			UA	19862
	SE60.A - 12/31/07	248818	12/31/2007			-1894		UA	19862
	SE 60 A - 12/31/07	248968	12/31/2007		1894			UA	20381
	SE60.A - 12/31/07	248796	12/31/2007					UR	19765
	SE 60 A - 12/31/07	248971	12/31/2007		1894			UA	20388
	SE60.A - 12/31/07	248796	12/31/2007					UR	19765
	SE 60 A - 12/31/07	248971	12/31/2007			-1894		UA	20388
	Period Total				5682	-3788	1894		
	Ending Balance				5682	-3788	1894		
345104.6	SALARIES-MIS			345					
	SE 51 - Comp. 12/31/07	248819	12/31/2007		3177			UA	19869
	SE 51 - Comp. 12/31/07	248819	12/31/2007			-3177		UA	19869
	SE 51 - Comp. 12/31/07	248797	12/31/2007					UR	19766
	SE 51 - Comp. 12/31/07	248797	12/31/2007					UR	19766
	SE51 - 12/31/07	248970	12/31/2007		3177			UA	20385
	Period Total				6354	-3177	3177		
	Ending Balance				6354	-3177	3177		
345104.6	SALARIES-LEADERSHIP OPS			345					

SE60.A - 12/31/07	248818	12/31/2007	1663			UA	19862
SE 60 - 12/31/2007	248836	12/31/2007	8			UA	19959
SE 60 - 12/31/2007	248836	12/31/2007		-8		UA	19959

From Date - 1/1/2007  
Thru Date 12/31/2007

G/L Account	Account Description	Do	G/L	Amount		Current Balance	P LT	Batch
				Debit	Credit			
	SE60.A - 12/31/07	248818	12/31/2007		-1663		UA	19862
	SE60.A - 12/31/07	248796	12/31/2007				UR	19765
	SE60.A - 12/31/07	248968	12/31/2007	1663			UA	20381
	SE 60 A - 12/31/07	248971	12/31/2007		-1663		UA	20388
	SE 60 A - 12/31/07	248971	12/31/2007	1663			UA	20388
	SE 60 A - 12/31/07	248796	12/31/2007				UR	19765
	SE60.A - 12/31/07	248796	12/31/2007				UA	20379
	SE 60 - 12/31/2007	248963	12/31/2007		8			
	Period Total			5005	-3334	1671		
	Ending Balance			5005	-3334	1671		
345104.6	SALARIES-REGULATORY							345
	SE60.A - 12/31/07	248818	12/31/2007		3536		UA	19862
	SE60.A - 12/31/07	248818	12/31/2007			-3536	UA	19862
	SE 60 A - 12/31/07	248968	12/31/2007	3536			UA	20381
	SE60.A - 12/31/07	248796	12/31/2007				UR	19765
	SE 60 A - 12/31/07	248971	12/31/2007	3536			UA	20388
	SE 60 A - 12/31/07	248796	12/31/2007				UR	19765
	SE60.A - 12/31/07	248796	12/31/2007				UA	20388
	SE 60 A - 12/31/07	248971	12/31/2007		-3536			
	Period Total			10608	-7072	3536		
	Ending Balance			10608	-7072	3536		
345104.6	SALARIES-OPERATIONS OFFICE							345
	SE60 123107	248839	12/31/2007			-23	UA	19990
	SE 60 12.31.07	248960	12/31/2007			-23	UA	20378
	SE60 123107	248839	12/31/2007	23			UA	19990
	Period Total			23	-46	-23		
	Ending Balance			23	-46	-23		
345104.6	SALARIES-CHGD TO PLT-WSC							345
	SE 60 - 12/31/2007	248836	12/31/2007		5895		UA	19959
	SE 60 - 12/31/2007	248963	12/31/2007		5895		UA	20379
	SE 60 - 12/31/2007	248836	12/31/2007			-5895	UA	19959
	Period Total			11790	-5895	5895		
	Ending Balance			11790	-5895	5895		
345104.6	CAPITALIZED TIME ADJUSTMEN							345
	SE60.A - 12/31/07	248818	12/31/2007			-5450	UA	19862
	SE 60 - 12/31/2007	248836	12/31/2007	5450			UA	19959
	SE 60 - 12/31/2007	248836	12/31/2007			-5450	UA	19959

From Date - 1/1/2007  
Thru Date 12/31/2007

G/L Account	Account Description	Do	G/L	Amount		Current Balance	P LT	Batch
				Debit	Credit			
	SE60.A - 12/31/07	248818	12/31/2007		5450		UA	19862
	SE60.A - 12/31/07	248796	12/31/2007				UR	19765

SE 60 A - 12/31/07	248968	12/31/2007		-5450		UA	20381
SE 60 A - 12/31/07	248971	12/31/2007	5450			UA	20388
SE 60 A - 12/31/07	248971	12/31/2007		-5450		UA	20388
SE60.A - 12/31/07	248796	12/31/2007				UR	19765
SE 60 - 12/31/2007	248963	12/31/2007	5450			UA	20379
Period Total			21800	-21800			
Ending Balance			21800	-21800			
Business Unit Total			102719	-72750	29969		

Water Serv Corp of Kentucky AL

YA345100.6105

SALARIES-SYSTEM PROJECT			345				
001*SE17.A*03*03	12106	3/28/2007	1419			UA	8066
Period Total			1419		1419		
001*RECLASSIFY.A*06*16	18435	6/28/2007	1766			UA	8076
Period Total			1766		1766		
001*SE17.A*09*03	19459	9/25/2007	1859			UA	8086
Period Total			1859		1859		
Ending Balance			5044		5044		

YA345100.6110

SALARIES-ACCTG/FINANCE			345				
001*SE17.A*03*03	12106	3/28/2007	4395			UA	8066
Period Total			4395		4395		
001*RECLASSIFY.A*06*16	18435	6/28/2007	4833			UA	8076
Period Total			4833		4833		
001*SE17.A*09*03	19459	9/25/2007	3935			UA	8086
Period Total			3935		3935		
Ending Balance			13163		13163		

YA345100.6115

SALARIES-ADMIN			345				
001*SE17.A*03*03	12106	3/28/2007	1343			UA	8066
Period Total			1343		1343		
001*RECLASSIFY.A*06*16	18435	6/28/2007	916			UA	8076
Period Total			916		916		

From Date - 1/1/2007  
Thru Date 12/31/2007

Account Description	Do	G/L	Amount	Current	P	LT	Batch	
G/L Account Explanations	Document	Date	Co	Debit	Credit	Balance	UA	8086
001*SE17.A*09*03	19459	9/25/2007		1030		1030		
Period Total				1030		1030		
Ending Balance				3289		3289		

YA345100.6120

SALARIES-OFFICERS/STKHLDR			345				
001*SE17.A*03*03	12106	3/28/2007	3877			UA	8066
001*SE17.A*03*03	12106	3/28/2007	2897			UA	8066
Period Total			6774		6774		
001*RECLASSIFY.A*06*16	18435	6/28/2007	4041			UA	8076
001*RECLASSIFY.A*06*16	18435	6/28/2007	1886			UA	8076
Period Total			5927		5927		
001*SE17.A*09*03	19459	9/25/2007	5917			UA	8086
002*SE60.CYA*09*06	19650	9/28/2007		-5725		UA	8090
Period Total			5917	-5725	192		
Ending Balance			18618	-5725	12893		

YA345100.6125

SALARIES-HR			345				
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Account	Description	Do	G/L	Amount	Current	P	Batch	
YA345100.6130	001*SE17.A*03*03	12106	3/28/2007	1614		UA	8066	
	Period Total			1614	1614	UA	8076	
	001*RECLASSIFY.A*06*16	18435	6/28/2007	1726		UA	8086	
	Period Total			1726	1726			
YA345100.6130	001*SE17.A*09*03	19459	9/25/2007	1882		UA	8086	
	Period Total			1882	1882			
	Ending Balance			5222	5222			
	SALARIES-MIS			345				
YA345100.6135	001*SE17.A*03*03	12106	3/28/2007	2203		UA	8066	
	Period Total			2203	2203	UA	8076	
	001*RECLASSIFY.A*06*16	18435	6/28/2007	2391		UA	8086	
	Period Total			2391	2391			
YA345100.6135	001*SE17.A*09*03	19459	9/25/2007	3213		UA	8086	
	Period Total			3213	3213			
	Ending Balance			7807	7807			
	SALARIES-LEADERSHIP OPS			345				
YA345100.6140	001*SE17.A*03*03	12106	3/28/2007	1510		UA	8066	
						From Date - 1/1/2007 Thru Date 12/31/2007		
YA345100.6140	Account Description	Do	G/L	Amount	Current	P	Batch	
	Explanations	Document	Date	Co	Debit	Credit	Balance	LT
		Period Total			1510		1510	UA
	001*RECLASSIFY.A*06*16	18435	6/28/2007		923		923	UA
		Period Total			923			UA
	001*SE17.A*09*03	19459	9/25/2007		1684		1684	UA
		Period Total			1684		1684	
		Ending Balance			4117		4117	
	SALARIES-REGULATORY				345			
	YA345100.6145	001*SE17.A*03*03	12106	3/28/2007	3537		UA	8066
Period Total				3537		3537	UA	
001*RECLASSIFY.A*06*16		18435	6/28/2007	3651		UA	8076	
Period Total				3651		3651	UA	
YA345100.6145	001*SE17.A*09*03	19459	9/25/2007	3695		UA	8086	
	Period Total			3695		3695		
	Ending Balance			10883		10883		
	SALARIES-CUSTOMER SERVICE			345				
YA345100.6150	001*SE17.A*03*03	12106	3/28/2007	111		UA	8066	
	Period Total			111		111		
	Ending Balance			111		111		
YA345100.6165	Account Description	Do	G/L	Amount	Current	P	Batch	
	Explanations	Document	Date	Co	Debit	Credit	Balance	LT
		Period Total			8714		8714	UA
	001*RECLASSIFY.A*06*16	18435	6/28/2007		3358		3358	UA
	001*RECLASSIFY.A*06*16	18435	6/28/2007			-18164	-14806	UA
		Period Total			3358	-18164	-14806	UA
	001*SE17.A*09*03	19459	9/25/2007		3453		3453	UA
	001*SE17.A*09*03	19459	9/25/2007			-18687	-15234	UA
		Period Total			3453	-18687	-15234	
		Ending Balance			15525	-36851	-21326	
SALARIES-OPERATIONS FIELD				345				
YA345100.6165	001*SE17.A*03*03	12106	3/28/2007	8714		UA	8066	
	Period Total			8714		8714	UA	
YA345100.6165	001*RECLASSIFY.A*06*16	18435	6/28/2007	3358		UA	8076	
	001*RECLASSIFY.A*06*16	18435	6/28/2007		-18164		-14806	
YA345100.6165	001*SE17.A*09*03	19459	9/25/2007	3453		UA	8086	
	001*SE17.A*09*03	19459	9/25/2007		-18687		-15234	
YA345100.6165	001*SE17.A*09*03	19459	9/25/2007		-18687		-15234	
	Period Total			3453	-18687		-15234	
YA345100.6165	001*SE17.A*09*03	19459	9/25/2007		-18687		-15234	
	Ending Balance			15525	-36851		-21326	
CAPITALIZED TIME ADJUSTMEN				345				

001\*RECLASSIFY.A\*06\*16

18435 6/28/2007  
Period Total

-719  
-719

UA 8076  
-719  
From Date - 1/1/2007  
Thru Date 12/31/2007  
-

G/L Account	Account Description	Do	G/L	Amount	Current	P	Batch
	Explanations	Document	Date	Co	Debit	Credit	Balance
		Ending Balance					
		Business Unit Total					
	Corbin-Contract Operations			345			
	Corbin-Contract Oper (Billing			345			
	Middlesboro-Billing Only 1			345			
	Middlesboro-Billing Only 2			345			
	Middlesboro-Billing Only 3			345			
	Middlesboro-Billing Only 4			345			
	Middlesboro-Billing Only 5			345			
	Company ^ Posted				982724.5	-417988.3	564736.2
	Unposted						
	Grand Tot: Posted				982724.5	-417988.3	564736.2
	Unposted						

17. Provide complete details of all early retirement plans or other staff reduction programs Water Service intends to offer its employees during 2009 and 2010. Include all cost-benefit analyses associated with these programs.

**RESPONSE: Witness – Lowell Yap. Water Service Corporation of Kentucky will not offer its employees early retirement plans or other staff reduction programs. If these programs even were offered, they would be through Water Service Corporation, since all employees are actually employed by Water Service Corporation.**

18. Concerning employee fringe benefits:
- a. Provide a detailed list of all fringe benefits available to Water Service employees and the expected cost of each benefit in 2006, 2007, and 2008. Indicate which fringe benefits, if any, are limited to management employees.
  - b. Provide comparative cost information for 2006, 2007, and 2008. Explain any changes in fringe benefits occurring over this period.
  - c. Provide the fringe benefit cost for calendar year 2009.

**RESPONSE: Witness – Lowell Yap.**

- a. All employees are actually employed by Water Service Corporation, not WSC KY.**
- b. Please see the employee benefits manual provided in response to this item. There have been no changes in benefits occurring between 2006-2008. Also, please see the general ledgers provided for 2006 and 2007. 2008 WSC ledger has not been closed out yet and allocated full year 2008 benefits have not been booked yet to WSC of KY 4<sup>th</sup> quarter 2008 account. The total of**
- c. It is not yet available but will be consistent with 2008.**

CO	SUBD	ACCNT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
160*	8000*	6049010	HEALTH INS REIMBURSEMENTS --				BEG	0
			nc.wsc.alloc.0306	1,290.41		5/10/2006	160-SE50.CYA-03-01	
			nc.benefits.0306	17,393.01		5/10/2006	160-SE50.CYA-03-01	
	PE		RIOD TOTAL FOR PERIOD 3 ---	18,683.42		0	BEG NET END	0 18,683.42 18,683.42
			nc.wsc.alloc.0606	1,063.78		8/10/2006	160-SE50.CYA-06-03	
			nc.benefits.0606	14,326.50		8/10/2006	160-SE50.CYA-06-03	
	#NAME?		RIOD TOTAL FOR PERIOD 6 ---	15,390.28		0	BEG NET END	18,683.42 15,390.28 34,073.70
			nc.wsc.alloc.0906	1,449.31		11/16/2006	160-SE50.CYA-09-02	
			nc.benefits.0906	19,630.43		11/16/2006	160-SE50.CYA-09-02	
			NC.WSC.ALLOC.0906		1,449.31	11/20/2006	160-SE50.CYA-09-03	
			nc.wsc.alloc.0906	1,473.54		11/20/2006	160-SE50.CYA-09-04	
	#NAME?		RIOD TOTAL FOR PERIOD 9 ---	22,553.28	1,449.31		BEG NET END	34,073.70 21,103.97 55,177.67
			nc.wsc.alloc.1206	1,435.79		3/12/2007	160-MISC13.A-12-05	
			nc.benefits.1206	18,573.91		3/12/2007	160-MISC13.A-12-09	
	#NAME?		RIOD TOTAL FOR PERIOD 12 ---	-20,009.70		0	BEG NET END	55,177.67 20,009.70 75,187.37
				76,636.68	1,449.31		NET END	75,187.37 75,187.37
160*	8000*	6049020	--PENSION CONTRIBUTIONS--				BEG	0
			nc.wsc.alloc.0306	457.2		5/10/2006	160-SE50.CYA-03-01	
			nc.benefits.0306	3,099.15		5/10/2006	160-SE50.CYA-03-01	
	#NAME?		RIOD TOTAL FOR PERIOD 3 ---	3,556.35		0	BEG NET END	0 3,556.35 3,556.35
			nc.wsc.alloc.0606	609.48		8/10/2006	160-SE50.CYA-06-03	
			nc.benefits.0606	2,958.87		8/10/2006	160-SE50.CYA-06-03	
	#NAME?		RIOD TOTAL FOR PERIOD 6 ---	3,568.35		0	BEG NET END	3,556.35 3,568.35 7,124.70
			nc.wsc.alloc.0906	460.42		11/16/2006	160-SE50.CYA-09-02	

CO	SUBD	ACCNT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
			NC.WSC.ALLOC.0906			460.42	11/20/2006 160-SE50.CYA-09-03	
			nc.wsc.alloc.0906	475.53			11/20/2006 160-SE50.CYA-09-04	
			#NAME? RIOD TOTAL FOR PERIOD 9 ---	3,680.40		460.42	BEG NET END	7,124.70 3,219.98 10,344.68
			nc.wsc.alloc.1206	327.29		3/12/2007	160-MISC13.A-12-05	
			nc.benefits.1206	2,507.14		3/12/2007	160-MISC13.A-12-09	
			#NAME? RIOD TOTAL FOR PERIOD 12 ---	-2,834.43		0	BEG NET END	10,344.68 2,834.43 13,179.11
				13,639.53		460.42	NET END	13,179.11 13,179.11
160*	8000*	6049050	--HEALTH INS PREMIUMS-- se50 HEALTH ALLOC 1206	1,334.16		3/18/2007	BEG 160-MISC13.A-12-17	0
			#NAME? RIOD TOTAL FOR PERIOD 12 ---	-1,334.16		0	BEG NET END	0 1,334.16 1,334.16
				1,334.16		0	NET END	1,334.16 1,334.16
160*	8000*	6049070	--401K/ESOP CONTRIBUTIONS-- nc.wsc.alloc.0306 nc.benefits.0306	593.36 4,022.32		5/10/2006 5/10/2006	160-SE50.CYA-03-01 160-SE50.CYA-03-01	0
			#NAME? RIOD TOTAL FOR PERIOD 3 ---	4,615.68		0	BEG NET END	0 4,615.68 4,615.68
			nc.wsc.alloc.0606	791.01		8/10/2006	160-SE50.CYA-06-03	
			nc.benefits.0606	3,839.93		8/10/2006	160-SE50.CYA-06-03	
			#NAME? RIOD TOTAL FOR PERIOD 6 ---	4,630.94		0	BEG NET END	4,615.68 4,630.94 9,246.62
			nc.wsc.alloc.0906	595.71		11/16/2006	160-SE50.CYA-09-02	
			nc.benefits.0906	3,550.94		11/16/2006	160-SE50.CYA-09-02	
			NC.WSC.ALLOC.0906		595.71	11/20/2006	160-SE50.CYA-09-03	
			nc.wsc.alloc.0906	615.26		11/20/2006	160-SE50.CYA-09-04	
			#NAME? RIOD TOTAL FOR PERIOD 9 ---	4,761.91		595.71	BEG	9,246.62

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DETAIL GENERAL LEDGER - G L NET 4,166.20  
 FOR THE 14 PERIODS ENDING 12/ 31/06 10:46:03 09 A PR 2009 PAGE 3

CO	SUBD	ACCNT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
							END	13,412.82
			nc.wsc.alloc.1206		500.34	3/12/2007	160-MISC13.A-12-05	
			nc.benefits.1206		3,832.75	3/12/2007	160-MISC13.A-12-09	
			se50 401K ALLOC 1206		288.71	3/18/2007	160-MISC13.A-12-17	
			#NAME? RIOD TOTAL FOR PERIOD 12 ---	4,621.80		0	BEG	13,412.82
							NET	4,621.80
							END	18,034.62
				18,630.33		595.71	NET	18,034.62
							END	18,034.62
160*	8000*	6049080	--DISABILITY INSURANCE--				BEG	0
			se50 OTHER ALLOC 1206		93.09	3/18/2007	160-MISC13.A-12-17	
			#NAME? RIOD TOTAL FOR PERIOD 12 ---	93.09		0	BEG	0
							NET	93.09
							END	93.09
				93.09		0	NET	93.09
							END	93.09
160*	8000*	6049090	OTHER EMP PENS & BENEFITS --				BEG	0
			nc.wsc.alloc.0306		127.04	5/10/2006	160-SE50.CYA-03-01	
			nc.benefits.0306		1,711.05	5/10/2006	160-SE50.CYA-03-01	
			#NAME? RIOD TOTAL FOR PERIOD 3 ---	1,838.09		0	BEG	0
							NET	1,838.09
							END	1,838.09
				120.14		0	BEG	1,838.09
							NET	1,737.55
							END	3,575.64
			#NAME? RIOD TOTAL FOR PERIOD 6 ---	1,737.55		0	BEG	1,838.09
							NET	1,737.55
							END	3,575.64
				119.36		119.36	BEG	3,575.64
							NET	1,738.46
							END	5,314.10
			#NAME? RIOD TOTAL FOR PERIOD 9 ---	1,857.82		119.36	BEG	3,575.64
							NET	1,738.46
							END	5,314.10
				100.31			BEG	
							NET	
							END	
			nc.wsc.alloc.1206		100.31	3/12/2007	160-MISC13.A-12-05	

FOR THE 14 PERIODS ENDING 12/ 31/06

CO	SUBD	ACCNT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
			se 50 pENSION ALLOC 1206	188.83		3/18/2007	160-MISC13.A-12-17	
		#NAME?	RIOD TOTAL FOR PERIOD 12 —	-1,586.39	0		BEG NET END	5,314.10 1,586.39 6,900.49
				7,019.85	119.36		NET END	6,900.49 6,900.49
			GRAND TOTALS:	117,353.64	2,624.80		BEG NET END	0 114,728.84 114,728.84

REP	ORT DESCRIPTION	#NAME?	EDGER - G L
LED	GER ID - GL		
PER	IOD - 01-14		
—>	COMPANY		
STR	UCTURE - 2		
SEL	ECTION - 160		
SUB	TOTAL -		
—>	SUBDIV		
STR	UCTURE - 6		
SEL	ECTION - ALL		
SUB	TOTAL -		
—>	ACCOUNT		
STR	UCTURE - 1		
SEL	ECTION - 401.1N		
SUB	TOTAL -		
SEG	MENT - PRIOR YR	ACT	
ZER	O SUPPRESS - Y		
SUM	AUTO JOURNALS -	N	
SUM	ALL JOURNALS -	N	
PAG	E BREAK - N		
SOR	T BREAK - N		
PER	IOD BREAK - Y		
EFF	EFFECTIVE RATE - N		



DAT  
SOR

E - EFFECTIVE  
T SEQUENCE  
-1 #NAME?  
-2 #NAME?  
-3 #NAME?

G/L Account	Account Description	Do	G/L	Amount	Current	P	Batch		
	Explanations	Document	Date	Co	Debit	Credit	Balance	LT	Batch
	Water Serv Corp of Kentuc			345					
	WSC Clinton Contract Operation			345					
	Clinton W			345					
	Middlesboro			345					
345102.6	HEALTH COSTS & OTHER			345					
	EADES PH.D, STANLEY R	13506	12/14/2007		1100			AA	10872
	Period Total				1100		1100		
	Ending Balance				1100		1100		
	Business Unit Total				1100		1100		
	Clinton S			345					
	Clinton C			345					
345104.6	401K/ESOP CONTRIBUTIONS			345					
	SE60.A - 12/31/07	248818	12/31/2007		523			UA	19862
	SE 60 - 12/31/2007	248836	12/31/2007		213			UA	19959
	SE 60 - 12/31/2007	248836	12/31/2007			-213		UA	19959
	SE60.A - 12/31/07	248818	12/31/2007			-523		UA	19862
	SE60.A - 12/31/07	248796	12/31/2007					UR	19765
	SE 60 A - 12/31/07	248968	12/31/2007		523			UA	20381
	SE 60 A - 12/31/07	248971	12/31/2007		523			UA	20388
	SE 60 A - 12/31/07	248971	12/31/2007			-523		UA	20388
	SE60.A - 12/31/07	248796	12/31/2007					UR	19765
	SE 60 - 12/31/2007	248963	12/31/2007		213			UA	20379
	Period Total				1995	-1259	736		
	Ending Balance				1995	-1259	736		
345104.6	DENTAL PREMIUMS			345					
	SE60.A - 12/31/07	248818	12/31/2007		26			UA	19862
	SE 60 - 12/31/2007	248836	12/31/2007		141			UA	19959
	SE 60 - 12/31/2007	248836	12/31/2007			-141		UA	19959
	SE60.A - 12/31/07	248818	12/31/2007			-26		UA	19862
	SE60.A - 12/31/07	248796	12/31/2007					UR	19765
	SE 60 A - 12/31/07	248968	12/31/2007		26			UA	20381
	SE 60 A - 12/31/07	248971	12/31/2007		26			UA	20388
	SE 60 A - 12/31/07	248971	12/31/2007			-26		UA	20388
	SE60.A - 12/31/07	248796	12/31/2007					UR	19765

G/L Account	Account Description	Do	G/L	Amount		Current	P	Batch
	Explanations	Document	Date	Co	Debit	Credit	Balance	LT
	SE 60 - 12/31/2007	248963	12/31/2007		141			UA
		Period Total			360	-193	167	
345104.6	DENTAL INS REIMBURSEMENTS	Ending Balance		345	360	-193	167	20379
	SE60.A - 12/31/07	248818	12/31/2007		173			
	SE 60 - 12/31/2007	248836	12/31/2007		933			UA 19862
	SE 60 - 12/31/2007	248836	12/31/2007					UA 19959
	SE60.A - 12/31/07	248818	12/31/2007			-933		UA 19959
	SE60.A - 12/31/07	248796	12/31/2007			-173		UA 19862
	SE 60 A - 12/31/07	248968	12/31/2007		173			UR 19765
	SE 60 A - 12/31/07	248971	12/31/2007			-173		UA 20381
	SE 60 A - 12/31/07	248971	12/31/2007		173			UA 20388
	SE60.A - 12/31/07	248796	12/31/2007					UA 20388
	SE 60 - 12/31/2007	248963	12/31/2007		933			UR 19765
		Period Total			2385	-1279	1106	UA 20379
345104.6	EMP PENSIONS & BENEFITS	Ending Balance		345	2385	-1279	1106	
	SE 60 - 12/31/2007	248836	12/31/2007		3			UA 19959
	SE 60 - 12/31/2007	248963	12/31/2007		3			UA 20379
	SE 60 - 12/31/2007	248836	12/31/2007			-3		UA 19959
		Period Total			6	-3	3	
345104.6	EMPLOYEE INS DEDUCTIONS	Ending Balance		345	6	-3	3	
	SE60.A - 12/31/07	248818	12/31/2007					
	SE 60 - 12/31/2007	248836	12/31/2007			-598		UA 19862
	SE 60 - 12/31/2007	248836	12/31/2007		3225	-3225		UA 19959
	SE60.A - 12/31/07	248818	12/31/2007		598			UA 19959
	SE60.A - 12/31/07	248796	12/31/2007					UA 19862
	SE 60 A - 12/31/07	248968	12/31/2007					UR 19765
	SE 60 A - 12/31/07	248971	12/31/2007		598	-598		UA 20381
	SE 60 A - 12/31/07	248971	12/31/2007					UA 20388
	SE60.A - 12/31/07	248796	12/31/2007			-598		UA 20388
	SE 60 - 12/31/2007	248963	12/31/2007					UR 19765
		Period Total			4421	-3225	-3823	UA 20379
		Ending Balance			4421	-8244	-3823	

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G/L Account	Account Description	Do	G/L	Amount		Current	P	Batch
	Explanations	Document	Date	Co	Debit	Credit	Balance	LT
345104.6	HEALTH COSTS & OTHER	345						
	SE60.A - 12/31/07	248818	12/31/2007		46			UA 19862
	SE 60 - 12/31/2007	248836	12/31/2007		249			UA 19959
	SE 60 - 12/31/2007	248836	12/31/2007			-249		UA 19959
	SE60.A - 12/31/07	248818	12/31/2007			-46		UA 19862
	SE60.A - 12/31/07	248796	12/31/2007					UR 19765
	SE 60 A - 12/31/07	248968	12/31/2007		46			UA 20381
	SE 60 A - 12/31/07	248971	12/31/2007			-46		UA 20388
	SE 60 A - 12/31/07	248971	12/31/2007		46			UA 20388

SE60.A - 12/31/07	248796	12/31/2007				UR	19765
SE 60 - 12/31/2007	248963	12/31/2007	249			UA	20379
	Period Total		636	-341	295		
	Ending Balance		636	-341	295		

345104.6

HEALTH INS REIMBURSEMENTS

345

SE60.A - 12/31/07	248818	12/31/2007	2996			UA	19862
SE 60 - 12/31/2007	248836	12/31/2007		-2086		UA	19959
SE 60 - 12/31/2007	248836	12/31/2007	2086			UA	19959
SE60.A - 12/31/07	248818	12/31/2007		-2996		UA	19862
SE60.A - 12/31/07	248796	12/31/2007				UR	19765
SE 60 A - 12/31/07	248968	12/31/2007	2996			UA	20381
SE 60 A - 12/31/07	248971	12/31/2007		-2996		UA	20388
SE 60 A - 12/31/07	248971	12/31/2007	2996			UA	20388
SE60.A - 12/31/07	248796	12/31/2007				UR	19765
SE 60 - 12/31/2007	248963	12/31/2007		-2086		UA	20379
	Period Total		11074	-10164	910		
	Ending Balance		11074	-10164	910		

345104.6

OTHER EMP PENSION/BENEFITS

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SE60.A - 12/31/07	248818	12/31/2007		-890		UA	19862
SE60.A - 12/31/07	248796	12/31/2007				UR	19765
SE60.A - 12/31/07	248818	12/31/2007	106			UA	19862
SE 60 - 12/31/2007	248836	12/31/2007	2251			UA	19959
SE 60 - 12/31/2007	248836	12/31/2007		-2251		UA	19959
SE60.A - 12/31/07	248818	12/31/2007	890			UA	19862
SE60.A - 12/31/07	248818	12/31/2007	9			UA	19862
SE60.A - 12/31/07	248818	12/31/2007		-106		UA	19862
SE 60 - 12/31/2007	248963	12/31/2007	2251			UA	20379
SE 60 A - 12/31/07	248968	12/31/2007		-9		UA	20381

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Account Description	Do	G/L	Amount	Current	P	Batch		
G/L Account	Document	Date	Co	Debit	Credit	Balance	LT	
SE 60 A - 12/31/07	248968	12/31/2007		106			UA	20381
SE 60 A - 12/31/07	248968	12/31/2007			-890		UA	20381
SE 60 A - 12/31/07	248971	12/31/2007			-890		UA	20388
SE 60 A - 12/31/07	248971	12/31/2007			-9		UA	20388
SE 60 A - 12/31/07	248971	12/31/2007		106			UA	20388
SE 60 A - 12/31/07	248971	12/31/2007		890			UA	20388
SE 60 A - 12/31/07	248971	12/31/2007		9			UA	20388
SE 60 A - 12/31/07	248971	12/31/2007			-106		UA	20388
SE60.A - 12/31/07	248796	12/31/2007					UR	19765
SE60.A - 12/31/07	248796	12/31/2007					UR	19765
SE60.A - 12/31/07	248796	12/31/2007					UR	19765
SE60.A - 12/31/07	248796	12/31/2007					UR	19765
SE60.A - 12/31/07	248796	12/31/2007					UR	19765
SE60.A - 12/31/07	248818	12/31/2007			-9		UA	19862
	Period Total			6618	-5160	1458		
	Ending Balance			6618	-5160	1458		

345104.6

PENSION CONTRIBUTIONS

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SE60.A - 12/31/07	248818	12/31/2007	393			UA	19862
SE 60 - 12/31/2007	248836	12/31/2007	162			UA	19959
SE 60 - 12/31/2007	248836	12/31/2007		-162		UA	19959

G/L Account	Account Description	Do	G/L	Amount	Current	P	LT	Batch
	Explanations	Document	Date	Co	Debit	Credit	Balance	
	SE60.A - 12/31/07	248818	12/31/2007			-393		UA 19862
	SE60.A - 12/31/07	248796	12/31/2007					UR 19765
	SE 60 A - 12/31/07	248968	12/31/2007		393			UA 20381
	SE 60 A - 12/31/07	248971	12/31/2007			-393		UA 20388
	SE 60 A - 12/31/07	248971	12/31/2007		393			UA 20388
	SE 60 A - 12/31/07	248796	12/31/2007					UR 19765
	SE60.A - 12/31/07	248796	12/31/2007					UA 20379
	SE 60 - 12/31/2007	248963	12/31/2007		162			
	Period Total				1503	-948	555	
	Ending Balance				1503	-948	555	
345104.6	TERM LIFE INS			345				
	SE60.A - 12/31/07	248818	12/31/2007		6			UA 19862
	SE 60 - 12/31/2007	248836	12/31/2007		532			UA 19959
	SE 60 - 12/31/2007	248836	12/31/2007			-532		UA 19959
	SE60.A - 12/31/07	248818	12/31/2007			-6		UA 19862
	SE60.A - 12/31/07	248796	12/31/2007					UR 19765
	SE 60 A - 12/31/07	248968	12/31/2007		6			UA 20381
	SE 60 A - 12/31/07	248971	12/31/2007		6			UA 20388
	From Date						-	1/1/2007
	Thru Date						-	12/31/2007
	Account Description	Do	G/L		Amount		Current	
	Explanations	Document	Date	Co	Debit	Credit	Balance	P LT Batch
	SE 60 A - 12/31/07	248971	12/31/2007			-6		UA 20388
	SE60.A - 12/31/07	248796	12/31/2007					UR 19765
	SE 60 - 12/31/2007	248963	12/31/2007		532			UA 20379
	Period Total				1082	-544	538	
	Ending Balance				1082	-544	538	
345104.6	TERM LIFE INS-OPT			345				
	SE 60 - 12/31/2007	248836	12/31/2007		12			UA 19959
	SE 60 - 12/31/2007	248963	12/31/2007		12			UA 20379
	SE 60 - 12/31/2007	248836	12/31/2007			-12		UA 19959
	Period Total				24	-12	12	
	Ending Balance				24	-12	12	
345104.6	DEPEND LIFE INS-OPT			345				
	SE 60 - 12/31/2007	248836	12/31/2007		1			UA 19959
	SE 60 - 12/31/2007	248963	12/31/2007		1			UA 20379
	SE 60 - 12/31/2007	248836	12/31/2007			-1		UA 19959
	Period Total				2	-1	1	
	Ending Balance				2	-1	1	
345104.6	TUITION			345				
	SE 60 - 12/31/2007	248836	12/31/2007		272			UA 19959
	SE 60 - 12/31/2007	248836	12/31/2007			-272		UA 19959
	SE 60 - 12/31/2007	248963	12/31/2007		272			UA 20379
	SE60-12/31/2007	248804	12/31/2007		84			UA 19803
	SE 60 - 12/31/07	248965	12/31/2007			-84		UA 20374
	SE60-12/31/2007	248804	12/31/2007			-84		UA 19803
	Period Total				628	-440	188	
	Ending Balance				628	-440	188	
	Business Unit Total				30734	-28588	2146	
	Water Serv Corp of Kentucky AL			345				
YA345100.5625	401K/ESOP CONTRIBUTIONS			345				

001*SE17.A*03*03	12106	3/28/2007		236		UA	8066
001*SE17.A*03*03	12106	3/28/2007		572		UA	8066
001*SE17.A*03*03	12106	3/28/2007		787		UA	8066
001*SE17.A*03*03	12106	3/28/2007		2521		UA	8066

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G/L Account	Account Description	Do	G/L	Amount	Current	P	Batch		
	Explanations	Document	Date	Co	Debit	Credit	Balance	LT	Batch
		Period Total			4116		4116		
	001*RECLASSIFY.A*06*16	18435	6/28/2007		850			UA	8076
	001*RECLASSIFY.A*06*16	18435	6/28/2007		88			UA	8076
	001*RECLASSIFY.A*06*16	18435	6/28/2007		559			UA	8076
	001*RECLASSIFY.A*06*16	18435	6/28/2007		2700			UA	8076
	Period Total				4197		4197		
	001*SE17.A*09*03	19459	9/25/2007		87			UA	8086
	001*SE17.A*09*03	19459	9/25/2007		527			UA	8086
	001*SE17.A*09*03	19459	9/25/2007		658			UA	8086
	001*SE17.A*09*03	19459	9/25/2007		3308			UA	8086
	Period Total				4580		4580		
YA345100.5630	DENTAL PREMIUMS				Ending Balance		12893		
				345					

	001*SE17.A*03*03	12106	3/28/2007		19			UA	8066
	Period Total				19		19		
	001*RECLASSIFY.A*06*16	18435	6/28/2007		9			UA	8076
	Period Total				9		9		
	001*SE17.A*09*03	19459	9/25/2007		16			UA	8086
	Period Total				16		16		
YA345100.5635	DENTAL INS REIMBURSEMENTS				Ending Balance		44		
				345					

	001*SE17.A*03*03	12106	3/28/2007		148			UA	8066
	Period Total				148		148		
	001*RECLASSIFY.A*06*16	18435	6/28/2007		73			UA	8076
	Period Total				73		73		
	001*SE17.A*09*03	19459	9/25/2007		117			UA	8086
	Period Total				117		117		
YA345100.5645	EMPLOYEE INS DEDUCTIONS				Ending Balance		338		
				345					

	001*SE17.A*03*03	12106	3/28/2007			-430		UA	8066
	Period Total					-430	-430		
	001*RECLASSIFY.A*06*16	18435	6/28/2007			-204		UA	8076

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G/L Account	Account Description	Do	G/L	Amount	Current	P	Batch		
	Explanations	Document	Date	Co	Debit	Credit	Balance	LT	Batch
		Period Total				-204	-204		
	001*SE17.A*09*03	19459	9/25/2007			-395		UA	8086
	Period Total					-395	-395		
	Ending Balance					-1029	-1029		

YA345100.5650	HEALTH COSTS & OTHER			345				
	001*SE17.A*03*03	12106	3/28/2007	50			UA	8066
		Period Total		50	50			
	001*RECLASSIFY.A*06*16	18435	6/28/2007	13			UA	8076
		Period Total		13	13			
	001*SE17.A*09*03	19459	9/25/2007	36			UA	8086
		Period Total		36	36			
		Ending Balance		99	99			

YA345100.5655	HEALTH INS REIMBURSEMENTS			345				
	001*SE17.A*03*03	12106	3/28/2007	517			UA	8066
	001*SE17.A*03*03	12106	3/28/2007	3939			UA	8066
	001*SE17.A*03*03	12106	3/28/2007	1471			UA	8066
	001*SE17.A*03*03	12106	3/28/2007	14443			UA	8066
		Period Total		20370	20370			
	001*RECLASSIFY.A*06*16	18435	6/28/2007	815			UA	8076
	001*RECLASSIFY.A*06*16	18435	6/28/2007	556			UA	8076
	001*RECLASSIFY.A*06*16	18435	6/28/2007	4227			UA	8076
	001*RECLASSIFY.A*06*16	18435	6/28/2007	17232			UA	8076
		Period Total		22830	22830			
	001*SE17.A*09*03	19459	9/25/2007	607			UA	8086
	001*SE17.A*09*03	19459	9/25/2007	1955			UA	8086
	001*SE17.A*09*03	19459	9/25/2007	4623			UA	8086
	001*SE17.A*09*03	19459	9/25/2007	18847			UA	8086
		Period Total		26032	26032			
		Ending Balance		69232	69232			

YA345100.5660	OTHER EMP PENSION/BENEFITS			345				
	001*SE17.A*03*03	12106	3/28/2007	273			UA	8066
	001*SE17.A*03*03	12106	3/28/2007	37			UA	8066
	001*SE17.A*03*03	12106	3/28/2007	22			UA	8066
	001*SE17.A*03*03	12106	3/28/2007	33			UA	8066

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G/L Account	Account Description	Do	G/L	Co	Amount	Current	P	Batch
	Explanations	Document	Date		Debit	Credit	Balance	LT
	001*SE17.A*03*03	12106	3/28/2007		358			UA 8066
	001*SE17.A*03*03	12106	3/28/2007		1001			UA 8066
		Period Total			1724		1724	
	001*RECLASSIFY.A*06*16	18435	6/28/2007		15			UA 8076
	001*RECLASSIFY.A*06*16	18435	6/28/2007		129			UA 8076
	001*RECLASSIFY.A*06*16	18435	6/28/2007		37			UA 8076
	001*RECLASSIFY.A*06*16	18435	6/28/2007		2			UA 8076
	001*RECLASSIFY.A*06*16	18435	6/28/2007		273			UA 8076
	001*RECLASSIFY.A*06*16	18435	6/28/2007		1113			UA 8076
		Period Total			1569		1569	
	001*SE17.A*09*03	19459	9/25/2007		28			UA 8086
	001*SE17.A*09*03	19459	9/25/2007		38			UA 8086
	001*SE17.A*09*03	19459	9/25/2007		37			UA 8086
	001*SE17.A*09*03	19459	9/25/2007		27			UA 8086
	001*SE17.A*09*03	19459	9/25/2007		282			UA 8086
	001*SE17.A*09*03	19459	9/25/2007		1150			UA 8086
		Period Total			1562		1562	
		Ending Balance			4855		4855	

YA345100.5665

PENSION CONTRIBUTIONS

345

001*SE17.A*03*03	12106	3/28/2007	177		UA	8066
001*SE17.A*03*03	12106	3/28/2007	433		UA	8066
001*SE17.A*03*03	12106	3/28/2007	589		UA	8066
001*SE17.A*03*03	12106	3/28/2007	1904		UA	8066
Period Total			3103	3103		
001*RECLASSIFY.A*06*16	18435	6/28/2007	643		UA	8076
001*RECLASSIFY.A*06*16	18435	6/28/2007	420		UA	8076
001*RECLASSIFY.A*06*16	18435	6/28/2007	2033		UA	8076
001*RECLASSIFY.A*06*16	18435	6/28/2007	66		UA	8076
Period Total			3162	3162		
001*SE17.A*09*03	19459	9/25/2007	65		UA	8086
001*SE17.A*09*03	19459	9/25/2007	496		UA	8086
001*SE17.A*09*03	19459	9/25/2007	396		UA	8086
001*SE17.A*09*03	19459	9/25/2007	2491		UA	8086
Period Total			3448	3448		
Ending Balance			9713	9713		

YA345100.5670

TERM LIFE INS

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G/L Account	Account Description	Do	G/L	Amount	Current	P	Batch		
	Explanations	Document	Date	Co	Debit	Credit	Balance	LT	Batch
	001*SE17.A*03*03	12106	3/28/2007		63		63	UA	8066
	Period Total				63				
	001*RECLASSIFY.A*06*16	18435	6/28/2007		37		37	UA	8076
	Period Total				37				
	001*SE17.A*09*03	19459	9/25/2007		49		49	UA	8086
	Period Total				49				
	Ending Balance				149		149		

YA345100.5690

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345

001*SE17.A*03*03	12106	3/28/2007	3		UA	8066
Period Total			3	3		
001*RECLASSIFY.A*06*16	18435	6/28/2007	15		UA	8076
Period Total			15	15		
001*SE17.A*09*03	19459	9/25/2007	66		UA	8086
Period Total			66	66		
Ending Balance			84	84		
Business Unit Total			97407	-1029		96378
Corbin-Contract Operations			345			
Corbin-Contract Oper (Billing			345			
Middlesboro-Billing Only 1			345			
Middlesboro-Billing Only 2			345			
Middlesboro-Billing Only 3			345			
Middlesboro-Billing Only 4			345			
Middlesboro-Billing Only 5			345			



Company - Posted	129241	-29617	99624
Unposted			
Grand Tot: Posted	129241	-29617	99624
Unposted			

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Utilities Inc  
G/L by Business Unit

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G/L Account	Account Description	Do	G/L	Amount		Current Balance	P LT	Batch
				Debit	Credit			
	Water Serv Corp of Kentuc			345				
	WSC Clinton Contract Operation			345				
	Clinton W			345				
345101.5625	401K/ESOP CONTRIBUTIONS			345				
	Code 1- General Expenses 551	19396	3/31/2008	451.61		451.61	UA	31771
	Period Total			451.61				
	Code 1- General Expenses 551	19396	4/30/2008	150.73		150.73	UA	32123
	Period Total			150.73				
	Code 1- General Expenses 551	19396	5/31/2008	150.73		150.73	UA	32258
	Period Total			150.73				
	Code 1- General Expenses 551	19396	6/30/2008	142.59		142.59	UA	37408
	Period Total			142.59				
	Code 1- General Expenses 551	19396	7/31/2008	141.88		141.88	UA	39453
	Period Total			141.88				
	Code 1- General Expenses 551	19396	8/31/2008	199.39		199.39	UA	46680
	Period Total			199.39				
	Code 1- General Expenses 551	19396	9/30/2008	246.23		246.23	UA	46790
	Period Total			246.23				
	Code 1- General Expenses 551	19396	10/31/2008	139.23		139.23	UA	47600
	Period Total			139.23				
	Code 1- General Expenses 551	19396	11/30/2008	143.15		143.15	UA	47918
	Period Total			143.15				
	Code 1- General Expenses 551	19396	12/31/2008	272.75		272.75	UA	47957
	Period Total			272.75				
	Ending Balance			2038.29		2038.29		
345101.5630	DENTAL PREMIUMS			345				
	Code 1- General Expenses 552	19397	3/31/2008	23.69		23.69	UA	31771
	Period Total			23.69				
	Code 1- General Expenses 552	19397	4/30/2008	7.7		7.7	UA	32123
	Period Total			7.7				
	Code 1- General Expenses 552	19397	5/31/2008	7.48		7.48	UA	32258

From Date -  
Thru Date 1/1/2008  
12/31/2008

G/L Account	Account Description	Do	G/L	Amount		Current Balance	P LT	Batch
				Debit	Credit			
	Code 1- General Expenses 552	19397	6/30/2008	6.89		6.89	UA	37408
	Period Total			6.89				
	Code 1- General Expenses 552	19397	7/31/2008	6.89		6.89	UA	39453
	Period Total			6.89				

	Code 1- General Expenses 552	Period Total	6.89	6.89	UA	46680
		19397 8/31/2008	6.99			
		Period Total	6.99	6.99	UA	46790
	Code 1- General Expenses 552	19397 9/30/2008	6.91			
		Period Total	6.91	6.91	UA	47600
	Code 1- General Expenses 552	19397 10/31/2008	6.85			
		Period Total	6.85	6.85	UA	47918
	Code 1- General Expenses 552	19397 11/30/2008	7.12			
		Period Total	7.12	7.12	UA	47957
	Code 1- General Expenses 552	19397 12/31/2008	7.21			
		Period Total	7.21	7.21	UA	47957
		Ending Balance	87.73	87.73		

345101.5635

DENTAL INS REIMBURSEMENTS

345

	Code 1- General Expenses 553	19398 3/31/2008	206.18		UA	31771
		Period Total	206.18	206.18	UA	32123
	Code 1- General Expenses 553	19398 4/30/2008	72.29			
		Period Total	72.29	72.29	UA	32258
	Code 1- General Expenses 553	19398 5/31/2008	47.82			
		Period Total	47.82	47.82	UA	37408
	Code 1- General Expenses 553	19398 6/30/2008	49.12			
		Period Total	49.12	49.12	UA	39453
	Code 1- General Expenses 553	19398 7/31/2008	71.69			
		Period Total	71.69	71.69	UA	46680
	Code 1- General Expenses 553	19398 8/31/2008	52.1			
		Period Total	52.1	52.1	UA	46790
	Code 1- General Expenses 553	19398 9/30/2008	53.18			
		Period Total	53.18	53.18	UA	47600
	Code 1- General Expenses 553	19398 10/31/2008	47.31			

From Date - 1/1/2008  
Thru Date 12/31/2008

G/L Account	Account Description	Do	G/L	Amount	Current	P	Batch	
	Explanations	Document	Date	Co	Debit	Credit	Balance	LT
		Period Total			47.31		47.31	
	Code 1- General Expenses 553	19398 11/30/2008			46.84		46.84	UA 47918
		Period Total			46.84		46.84	UA 47957
	Code 1- General Expenses 553	19398 12/31/2008			57.3		57.3	
		Period Total			57.3		57.3	
		Ending Balance			703.83		703.83	

345101.5645

EMPLOYEE INS DEDUCTIONS

345

	Code 1- General Expenses 555	19400 3/31/2008			-582.3		-582.3	UA 31771
		Period Total			-582.3		-582.3	UA 32123
	Code 1- General Expenses 555	19400 4/30/2008			-321.92		-321.92	UA 32258
		Period Total			-321.92		-321.92	UA 37408
	Code 1- General Expenses 555	19400 5/31/2008			-119.81		-119.81	UA 39453
		Period Total			-119.81		-119.81	UA 46680
	Code 1- General Expenses 555	19400 6/30/2008			-232.18		-232.18	UA 46790
		Period Total			-232.18		-232.18	UA 46790
	Code 1- General Expenses 555	19400 7/31/2008			-216.05		-216.05	UA 46680
		Period Total			-216.05		-216.05	UA 46790
	Code 1- General Expenses 555	19400 8/31/2008			-213.99		-213.99	UA 46790
		Period Total			-213.99		-213.99	UA 46790
	Code 1- General Expenses 555	19400 9/30/2008			-350.28		-350.28	UA 46790
		Period Total			-350.28		-350.28	UA 46790

Code 1- General Expenses 555	19400	10/31/2008		-189.49		UA	47600
	Period Total			-189.49	-189.49		
Code 1- General Expenses 555	19400	11/30/2008		-181.44		UA	47918
	Period Total			-181.44	-181.44		
Code 1- General Expenses 555	19400	12/31/2008		-254.52		UA	47957
	Period Total			-254.52	-254.52		
	Ending Balance			-2661.98	-2661.98		

345101.5650

HEALTH COSTS & OTHER

345

Code 1- General Expenses 556	19401	3/31/2008		33.18		UA	31771
	Period Total			33.18	33.18		
Code 1- General Expenses 556	19401	4/30/2008		12.93		UA	32123

From Date - 1/1/2008  
Thru Date 12/31/2008

G/L Account	Account Description	Do	G/L	Amount	Current	P	Batch	
	Explanations	Document	Date	Co	Debit	Credit	Balance	LT
		Period Total			12.93		12.93	
Code 1- General Expenses 556		19401	5/31/2008		7.94			UA 32258
		Period Total			7.94		7.94	
Code 1- General Expenses 556		19401	6/30/2008		5.14			UA 37408
		Period Total			5.14		5.14	
Code 1- General Expenses 556		19401	7/31/2008		22.85			UA 39453
		Period Total			22.85		22.85	
Code 1- General Expenses 556		19401	8/31/2008		9.97			UA 46680
		Period Total			9.97		9.97	
Code 1- General Expenses 556		19401	9/30/2008		5.99			UA 46790
		Period Total			5.99		5.99	
Code 1- General Expenses 556		19401	10/31/2008		8.04			UA 47600
		Period Total			8.04		8.04	
Code 1- General Expenses 556		19401	11/30/2008		15.76			UA 47918
		Period Total			15.76		15.76	
Code 1- General Expenses 556		19401	12/31/2008		2.09			UA 47957
		Period Total			2.09		2.09	
	Ending Balance				123.89		123.89	

345101.5655

HEALTH INS REIMBURSEMENTS

345

Code 1- General Expenses 557	19402	3/31/2008		2737.79		UA	31771
	Period Total			2737.79	2737.79		
Code 1- General Expenses 557	19402	4/30/2008		843.97		UA	32123
	Period Total			843.97	843.97		
Code 1- General Expenses 557	19402	5/31/2008		1046.09		UA	32258
	Period Total			1046.09	1046.09		
Code 1- General Expenses 557	19402	6/30/2008		776.42		UA	37408
	Period Total			776.42	776.42		
Code 1- General Expenses 557	19402	7/31/2008		822.83		UA	39453
	Period Total			822.83	822.83		
Code 1- General Expenses 557	19402	8/31/2008		786.23		UA	46680
	Period Total			786.23	786.23		
Code 1- General Expenses 557	19402	9/30/2008		775.55		UA	46790

From Date - 1/1/2008  
Thru Date 12/31/2008

Account Description	Do	G/L	Amount	Current	P
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G/L Account	Explanations	Document	Date	Co	Debit	Credit	Balance	LT	Batch
		Period Total			775.55		775.55		
	Code 1- General Expenses 557	19402	10/31/2008		825.76			UA	47600
		Period Total			825.76		825.76		
	Code 1- General Expenses 557	19402	11/30/2008		727.79			UA	47918
		Period Total			727.79		727.79		
	Code 1- General Expenses 557	19402	12/31/2008		727.8			UA	47957
		Period Total			727.8		727.8		
		Ending Balance			10070.23		10070.23		

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OTHER EMP PENSION/BENEFITS

345

Code 1- General Expenses 558	19403	3/31/2008		470.06				UA	31771
Code 1- General Expenses 651	19499	3/31/2008		0.13				UA	31771
Code 1- General Expenses 620	19468	3/31/2008		0.12				UA	31771
	Period Total			470.31			470.31		
Code 1- General Expenses 558	19403	4/30/2008		109.45				UA	32123
	Period Total			109.45			109.45		
Code 1- General Expenses 558	19403	5/31/2008		88.41				UA	32258
Code 1- General Expenses 620	19468	5/31/2008		0.09				UA	32258
Code 1- General Expenses 651	19499	5/31/2008		0.54				UA	32258
	Period Total			89.04			89.04		
Code 1- General Expenses 558	19403	6/30/2008		10.78				UA	37408
Code 1- General Expenses 806	19657	6/30/2008		0.51				UA	37408
	Period Total			11.29			11.29		
Code 1- General Expenses 558	19403	7/31/2008		97.98				UA	39453
Code 1- General Expenses 620	19468	7/31/2008		0.09				UA	39453
	Period Total			98.07			98.07		
Code 1- General Expenses 620	19468	8/31/2008		0.27				UA	46680
Code 1- General Expenses 558	19403	8/31/2008		114.1				UA	46680
	Period Total			114.37			114.37		
Code 1- General Expenses 558	19403	9/30/2008		106.19				UA	46790
	Period Total			106.19			106.19		
Code 1- General Expenses 651	19499	10/31/2008				-0.4		UA	47600
Code 1- General Expenses 620	19468	10/31/2008		0.06				UA	47600
Code 1- General Expenses 558	19403	10/31/2008		102.63				UA	47600
	Period Total			102.69		-0.4	102.29		

From Date -

1/1/2008

Thru Date 12/31/2008

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G/L Account	Account Description	Do	G/L	Amount	Current	P	LT	Batch
	Code 1- General Expenses 620	19468	11/30/2008	0.07			UA	47918
	Code 1- General Expenses 558	19403	11/30/2008	92.65			UA	47918
		Period Total		92.72				
	Code 1- General Expenses 558	19403	12/31/2008	110.39			UA	47957
		Period Total		110.39				
		Ending Balance		1304.52		-0.4	1304.12	

345101.5665

PENSION CONTRIBUTIONS

345

Code 1- General Expenses 559	19404	3/31/2008		309.49				UA	31771
	Period Total			309.49			309.49		
Code 1- General Expenses 559	19404	4/30/2008		103.3				UA	32123
	Period Total			103.3			103.3		
Code 1- General Expenses 559	19404	5/31/2008		103.3				UA	32258
	Period Total			103.3			103.3		
Code 1- General Expenses 559	19404	6/30/2008		97.72				UA	37408

	Code 1- General Expenses 559	Period Total		97.72		97.72			
		19404	7/31/2008	97.23			UA		39453
	Code 1- General Expenses 559	Period Total		97.23		97.23			
		19404	8/31/2008	154.6			UA		46680
	Code 1- General Expenses 559	Period Total		154.6		154.6			
		19404	9/30/2008	198.52			UA		46790
	Code 1- General Expenses 559	Period Total		198.52		198.52			
		19404	10/31/2008	95.41			UA		47600
	Code 1- General Expenses 559	Period Total		95.41		95.41			
		19404	11/30/2008	98.1			UA		47918
	Code 1- General Expenses 559	Period Total		98.1		98.1			
		19404	12/31/2008	358.34			UA		47957
	Code 1- General Expenses 559	Period Total		358.34		358.34			
		Ending Balance		1616.01		1616.01			

345101.5670

TERM LIFE INS

345

	Code 1- General Expenses 560	19405	3/31/2008	102.96			UA		31771
	Code 1- General Expenses 560	Period Total		102.96		102.96			
		19405	4/30/2008	2.17			UA		32123

From Date - 1/1/2008  
Thru Date 12/31/2008

G/L Account	Account Description	Do	G/L	Co	Amount	Credit	Current Balance	P LT	Batch
	Code 1- General Expenses 560	Period Total			2.17		2.17		
		19405	5/31/2008		38.31			UA	32258
	Code 1- General Expenses 560	Period Total			38.31		38.31		
		19405	6/30/2008		35.62			UA	37408
	Code 1- General Expenses 560	Period Total			35.62		35.62		
		19405	8/31/2008		69.26			UA	46680
	Code 1- General Expenses 560	Period Total			69.26		69.26		
		19405	9/30/2008		35.64			UA	46790
	Code 1- General Expenses 560	Period Total			35.64		35.64		
		19405	10/31/2008		34.61			UA	47600
	Code 1- General Expenses 560	Period Total			34.61		34.61		
		19405	11/30/2008		35.89			UA	47918
	Code 1- General Expenses 560	Period Total			35.89		35.89		
		19405	12/31/2008		36.55			UA	47957
	Code 1- General Expenses 560	Period Total			36.55		36.55		
		Ending Balance			391.01		391.01		

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TERM LIFE INS-OPT

345

	Code 1- General Expenses 561	19406	3/31/2008		1.49			UA	31771
	Code 1- General Expenses 561	Period Total			1.49		1.49		
		19406	4/30/2008			-0.3		UA	32123
	Code 1- General Expenses 561	Period Total				-0.3			
		19406	5/31/2008			-4.3		UA	32258
	Code 1- General Expenses 561	Period Total				-4.3			
		19406	6/30/2008		1.11			UA	37408
	Code 1- General Expenses 561	Period Total			1.11		1.11		
		19406	7/31/2008			-0.13		UA	39453
	Code 1- General Expenses 561	Period Total				-0.13			
		19406	8/31/2008		3.57			UA	46680
	Code 1- General Expenses 561	Period Total			3.57		3.57		
		19406	9/30/2008			-4.16		UA	46790
	Code 1- General Expenses 561	Period Total				-4.16			

Code 1- General Expenses 561	19406	10/31/2008		0.33			UA	47600
							From Date -	
							1/1/2008	
							Thru Date	12/31/2008
							-	

G/L Account	Account Description	Do	G/L	Co	Debit	Credit	Current Balance	P LT	Batch
	Code 1- General Expenses 561	19406	11/30/2008		0.33	-5.07	0.33	UA	47918
	Code 1- General Expenses 561	19406	12/31/2008			-0.91	-5.07	UA	47957
	Code 1- General Expenses 561		Ending Balance		6.5	-14.87	-0.91		
				345			-8.37		

345101.5680	DEPEND LIFE INS-OPT								
	Code 1- General Expenses 562	19407	3/31/2008			-1.99		UA	31771
	Code 1- General Expenses 562	19407	4/30/2008			-1.18	-1.99	UA	32123
	Code 1- General Expenses 562	19407	5/31/2008			-0.58	-1.18	UA	32258
	Code 1- General Expenses 562	19407	6/30/2008			-0.86	-0.58	UA	37408
	Code 1- General Expenses 562	19407	7/31/2008			-1.13	-0.86	UA	39453
	Code 1- General Expenses 562	19407	8/31/2008			-0.84	-1.13	UA	46680
	Code 1- General Expenses 562	19407	9/30/2008			-1.67	-0.84	UA	46790
	Code 1- General Expenses 562	19407	10/31/2008			-0.83	-1.67	UA	47600
	Code 1- General Expenses 562	19407	11/30/2008			-0.86	-0.83	UA	47918
	Code 1- General Expenses 562	19407	12/31/2008			-1.17	-0.86	UA	47957
	Code 1- General Expenses 562		Ending Balance			-11.11	-1.17		
				345			-11.11		

345101.5690	TUITION								
	Code 1- General Expenses 626	19474	3/31/2008			4.72		UA	31771
	Code 1- General Expenses 564	19409	3/31/2008			1.27		UA	31771
	Code 1- General Expenses 812	19663	3/31/2008			1.27		UA	31771

From Date -	1/1/2008
Thru Date	12/31/2008
	-

G/L Account	Account Description	Do	G/L	Co	Debit	Credit	Current Balance	P LT	Batch
	Code 1- General Expenses 626	19474	4/30/2008		7.26		7.26	UA	32123
	Code 1- General Expenses 595	19440	6/30/2008		25.12		6.13	UA	37408
	Code 1- General Expenses 595	19440	7/31/2008		7.36		25.12	UA	39453
	Code 1- General Expenses 626	19474	8/31/2008		0.09		7.36	UA	46680
	Code 1- General Expenses 626		Period Total		0.09		0.09		

Code 1- General Expenses 626	19474	9/30/2008	7.35			UA	46790
Code 1- General Expenses 595	19440	9/30/2008	5.42			UA	46790
	Period Total		12.77		12.77		
Code 1- General Expenses 626	19474	12/31/2008	13.94			UA	47957
Code 1- General Expenses 595	19440	12/31/2008	7.64			UA	47957
	Period Total		21.58		21.58		
	Ending Balance		80.31		80.31		
	Business Unit Total		16422.32		-2688.36		13733.96

Middlesboro 345

345102.5625

401K/ESOP CONTRIBUTIONS

345

Code 1- General Expenses 551	19396	3/31/2008	3791.04			UA	31771
	Period Total		3791.04		3791.04		
Code 1- General Expenses 551	19396	4/30/2008	1259.21			UA	32123
	Period Total		1259.21		1259.21		
Code 1- General Expenses 551	19396	5/31/2008	1259.18			UA	32258
	Period Total		1259.18		1259.18		
Code 1- General Expenses 551	19396	6/30/2008	1283.14			UA	37408
	Period Total		1283.14		1283.14		
Code 1- General Expenses 551	19396	7/31/2008	1292.84			UA	39453
	Period Total		1292.84		1292.84		
Code 1- General Expenses 551	19396	8/31/2008	1811.74			UA	46680
	Period Total		1811.74		1811.74		
Code 1- General Expenses 551	19396	9/30/2008	2239.74			UA	46790

From Date - 1/1/2008  
Thru Date 12/31/2008

G/L Account	Account Description	Do	G/L	Co	Amount	Current	P	Batch
	Explanations	Document	Date		Debit	Credit	Balance	LT
		Period Total			2239.74		2239.74	
	Code 1- General Expenses 551	19396	10/31/2008		1283.55			UA 47600
		Period Total			1283.55		1283.55	
	Code 1- General Expenses 551	19396	11/30/2008		1241.31			UA 47918
		Period Total			1241.31		1241.31	
	Code 1- General Expenses 551	19396	12/31/2008		2353.38			UA 47957
		Period Total			2353.38		2353.38	
		Ending Balance			17815.13		17815.13	

345102.5630

DENTAL PREMIUMS

345

Code 1- General Expenses 552	19397	3/31/2008	198.83			UA	31771
	Period Total		198.83		198.83		
Code 1- General Expenses 552	19397	4/30/2008	64.29			UA	32123
	Period Total		64.29		64.29		
Code 1- General Expenses 552	19397	5/31/2008	62.5			UA	32258
	Period Total		62.5		62.5		
Code 1- General Expenses 552	19397	6/30/2008	62			UA	37408
	Period Total		62		62		
Code 1- General Expenses 552	19397	7/31/2008	62.75			UA	39453
	Period Total		62.75		62.75		
Code 1- General Expenses 552	19397	8/31/2008	63.48			UA	46680
	Period Total		63.48		63.48		
Code 1- General Expenses 552	19397	9/30/2008	62.83			UA	46790
	Period Total		62.83		62.83		
Code 1- General Expenses 552	19397	10/31/2008	63.15			UA	47600
	Period Total		63.15		63.15		



Code 1- General Expenses 552	19397	11/30/2008	61.75			UA	47918
Period Total			61.75		61.75		
Code 1- General Expenses 552	19397	12/31/2008	62.21			UA	47957
Period Total			62.21		62.21		
Ending Balance			763.79		763.79		

345102.5635

DENTAL INS REIMBURSEMENTS

345

Code 1- General Expenses 553	19398	3/31/2008	1730.82			UA	31771
						From Date -	
						1/1/2008	
						Thru Date	12/31/2008
						-	

G/L Account	Account Description	Do	G/L	Co	Amount		Current Balance	P LT	Batch
					Debit	Credit			
	Explanations	Document	Date				1730.82		
	Code 1- General Expenses 553	19398	4/30/2008		603.89		603.89	UA	32123
	Code 1- General Expenses 553	19398	5/31/2008		399.47		399.47	UA	32258
	Code 1- General Expenses 553	19398	6/30/2008		442		442	UA	37408
	Code 1- General Expenses 553	19398	7/31/2008		653.24		653.24	UA	39453
	Code 1- General Expenses 553	19398	8/31/2008		473.42		473.42	UA	46680
	Code 1- General Expenses 553	19398	9/30/2008		483.76		483.76	UA	46790
	Code 1- General Expenses 553	19398	10/31/2008		436.12		436.12	UA	47600
	Code 1- General Expenses 553	19398	11/30/2008		406.18		406.18	UA	47918
	Code 1- General Expenses 553	19398	12/31/2008		494.39		494.39	UA	47957
	Ending Balance				6123.29		6123.29		

345102.5645

EMPLOYEE INS DEDUCTIONS

345

Code 1- General Expenses 555	19400	3/31/2008			-4888.13		-4888.13	UA	31771
Code 1- General Expenses 555	19400	4/30/2008			-2689.26		-2689.26	UA	32123
Code 1- General Expenses 555	19400	5/31/2008			-1000.89		-1000.89	UA	32258
Code 1- General Expenses 555	19400	6/30/2008			-2089.34		-2089.34	UA	37408
Code 1- General Expenses 555	19400	7/31/2008			-1968.65		-1968.65	UA	39453
Code 1- General Expenses 555	19400	8/31/2008			-1944.36		-1944.36	UA	46680
						From Date -			
						1/1/2008			
						Thru Date	12/31/2008		
						-			

G/L Account	Account Description	Do	G/L	Co	Amount		Current Balance	P LT	Batch
					Debit	Credit			
	Explanations	Document	Date				-1944.36		
	Code 1- General Expenses 555	19400	9/30/2008		-3186.2		-3186.2	UA	46790
	Period Total				-3186.2		-3186.2		

	Code 1- General Expenses 555	19400	10/31/2008		-1746.9			UA	47600
	Period Total				-1746.9		-1746.9		
	Code 1- General Expenses 555	19400	11/30/2008		-1573.3			UA	47918
	Period Total				-1573.3		-1573.3		
	Code 1- General Expenses 555	19400	12/31/2008		-2196.08			UA	47957
	Period Total				-2196.08		-2196.08		
	Ending Balance				-23283.11		-23283.11		

345102.5650

HEALTH COSTS & OTHER

345

	Code 1- General Expenses 556	19401	3/31/2008		278.53			UA	31771
	Period Total				278.53		278.53		
	Code 1- General Expenses 556	19401	4/30/2008		108.01			UA	32123
	Period Total				108.01		108.01		
	Code 1- General Expenses 556	19401	5/31/2008		66.32			UA	32258
	Period Total				66.32		66.32		
	Code 1- General Expenses 556	19401	6/30/2008		46.27			UA	37408
	Period Total				46.27		46.27		
	Code 1- General Expenses 556	19401	7/31/2008		208.23			UA	39453
	Period Total				208.23		208.23		
	Code 1- General Expenses 556	19401	8/31/2008		90.55			UA	46680
	Period Total				90.55		90.55		
	Code 1- General Expenses 556	19401	9/30/2008		54.53			UA	46790
	Period Total				54.53		54.53		
	Code 1- General Expenses 556	19401	10/31/2008		74.16			UA	47600
	Period Total				74.16		74.16		
	Code 1- General Expenses 556	19401	11/30/2008		136.7			UA	47918
	Period Total				136.7		136.7		
	Code 1- General Expenses 556	19401	12/31/2008		18.02			UA	47957
	Period Total				18.02		18.02		
	Ending Balance				1081.32		1081.32		

From Date - 1/1/2008  
Thru Date 12/31/2008

Account Description		Do	G/L	Co	Amount	Current	P	Batch
Explanations		Document	Date		Debit	Credit	LT	
HEALTH INS REIMBURSEMENTS				345				
	Code 1- General Expenses 557	19402	3/31/2008		22982.42		UA	31771
	Period Total				22982.42			
	Code 1- General Expenses 557	19402	4/30/2008		7050.52		UA	32123
	Period Total				7050.52			
	Code 1- General Expenses 557	19402	5/31/2008		8738.96		UA	32258
	Period Total				8738.96			
	Code 1- General Expenses 557	19402	6/30/2008		6986.74		UA	37408
	Period Total				6986.74			
	Code 1- General Expenses 557	19402	7/31/2008		7497.75		UA	39453
	Period Total				7497.75			
	Code 1- General Expenses 557	19402	8/31/2008		7143.98		UA	46680
	Period Total				7143.98			
	Code 1- General Expenses 557	19402	9/30/2008		7054.57		UA	46790
	Period Total				7054.57			
	Code 1- General Expenses 557	19402	10/31/2008		7612.7		UA	47600
	Period Total				7612.7			
	Code 1- General Expenses 557	19402	11/30/2008		6310.99		UA	47918
	Period Total				6310.99			
	Code 1- General Expenses 557	19402	12/31/2008		6279.68		UA	47957

G/L Account  
345102.5655

		Period Total		6279.68		6279.68		
		Ending Balance		87658.31		87658.31		
345102.5660	OTHER EMP PENSION/BENEFITS		345					
	Code 1- General Expenses 558	19403	3/31/2008	3945.93			UA	31771
	Code 1- General Expenses 651	19499	3/31/2008	1.09			UA	31771
	Code 1- General Expenses 620	19468	3/31/2008	1.04			UA	31771
	Period Total			3948.06		3948.06		
	Code 1- General Expenses 558	19403	4/30/2008	914.34			UA	32123
	Period Total			914.34		914.34		
	Code 1- General Expenses 558	19403	5/31/2008	738.61			UA	32258
	Code 1- General Expenses 620	19468	5/31/2008	0.76			UA	32258
	Code 1- General Expenses 651	19499	5/31/2008	4.49			UA	32258

From Date - 1/1/2008  
Thru Date 12/31/2008

G/L Account	Account Description	Do	G/L	Amount	Current	P	Batch	
	Explanations	Document	Date	Co	Debit	Credit	Balance	LT
	Period Total				743.86		743.86	
	Code 1- General Expenses 558	19403	6/30/2008		97.03			UA 37408
	Code 1- General Expenses 806	19657	6/30/2008		4.57			UA 37408
	Period Total				101.6		101.6	
	Code 1- General Expenses 558	19403	7/31/2008		892.8			UA 39453
	Code 1- General Expenses 620	19468	7/31/2008		0.86			UA 39453
	Period Total				893.66		893.66	
	Code 1- General Expenses 620	19468	8/31/2008		2.44			UA 46680
	Code 1- General Expenses 558	19403	8/31/2008		1036.74			UA 46680
	Period Total				1039.18		1039.18	
	Code 1- General Expenses 558	19403	9/30/2008		965.88			UA 46790
	Period Total				965.88		965.88	
	Code 1- General Expenses 651	19499	10/31/2008			-3.71		UA 47600
	Code 1- General Expenses 620	19468	10/31/2008		0.6			UA 47600
	Code 1- General Expenses 558	19403	10/31/2008		946.13			UA 47600
	Period Total				946.73	-3.71	943.02	
	Code 1- General Expenses 620	19468	11/30/2008		0.64			UA 47918
	Code 1- General Expenses 558	19403	11/30/2008		803.45			UA 47918
	Period Total				804.09		804.09	
	Code 1- General Expenses 558	19403	12/31/2008		952.46			UA 47957
	Period Total				952.46		952.46	
	Ending Balance				11309.86	-3.71	11306.15	

345102.5665	PENSION CONTRIBUTIONS		345					
	Code 1- General Expenses 559	19404	3/31/2008		2598.05			UA 31771
	Period Total				2598.05		2598.05	
	Code 1- General Expenses 559	19404	4/30/2008		862.96			UA 32123
	Period Total				862.96		862.96	
	Code 1- General Expenses 559	19404	5/31/2008		862.94			UA 32258
	Period Total				862.94		862.94	
	Code 1- General Expenses 559	19404	6/30/2008		879.36			UA 37408
	Period Total				879.36		879.36	
	Code 1- General Expenses 559	19404	7/31/2008		886			UA 39453
	Period Total				886		886	

From Date - 1/1/2008  
Thru Date 12/31/2008

G/L Account	Account Description Explanations	Do	G/L	Co	Amount		Current Balance	P LT	Batch
					Debit	Credit			
	Code 1- General Expenses 559	19404	8/31/2008		1404.76		1404.76	UA	46680
	Period Total				1404.76				
	Code 1- General Expenses 559	19404	9/30/2008		1805.8		1805.8	UA	46790
	Period Total				1805.8		1805.8	UA	47600
	Code 1- General Expenses 559	19404	10/31/2008		879.64		879.64	UA	47918
	Period Total				879.64		879.64	UA	47918
	Code 1- General Expenses 559	19404	11/30/2008		850.69		850.69	UA	47957
	Period Total				850.69		850.69	UA	47957
	Code 1- General Expenses 559	19404	12/31/2008		3091.89		3091.89	UA	47957
	Period Total				3091.89		3091.89		
	Ending Balance				14122.09		14122.09		
345102.5670	TERM LIFE INS			345					
	Code 1- General Expenses 560	19405	3/31/2008		864.29		864.29	UA	31771
	Period Total				864.29		864.29	UA	32123
	Code 1- General Expenses 560	19405	4/30/2008		18.14		18.14	UA	32258
	Period Total				18.14		18.14	UA	37408
	Code 1- General Expenses 560	19405	5/31/2008		320.01		320.01	UA	46680
	Period Total				320.01		320.01	UA	46680
	Code 1- General Expenses 560	19405	6/30/2008		320.57		320.57	UA	46790
	Period Total				320.57		320.57	UA	46790
	Code 1- General Expenses 560	19405	8/31/2008		629.35		629.35	UA	46790
	Period Total				629.35		629.35	UA	46790
	Code 1- General Expenses 560	19405	9/30/2008		324.22		324.22	UA	47600
	Period Total				324.22		324.22	UA	47600
	Code 1- General Expenses 560	19405	10/31/2008		319.06		319.06	UA	47918
	Period Total				319.06		319.06	UA	47918
	Code 1- General Expenses 560	19405	11/30/2008		311.19		311.19	UA	47957
	Period Total				311.19		311.19	UA	47957
	Code 1- General Expenses 560	19405	12/31/2008		315.35		315.35	UA	47957
	Period Total				315.35		315.35		
	Ending Balance				3422.18		3422.18		
345102.5675	TERM LIFE INS-OPT			345					

From Date - 1/1/2008  
Thru Date 12/31/2008

G/L Account	Account Description Explanations	Do	G/L	Co	Amount		Current Balance	P LT	Batch
					Debit	Credit			
	Code 1- General Expenses 561	19406	3/31/2008		12.52		12.52	UA	31771
	Period Total				12.52		12.52	UA	32123
	Code 1- General Expenses 561	19406	4/30/2008			-2.5	-2.5	UA	32258
	Period Total					-2.5	-2.5	UA	37408
	Code 1- General Expenses 561	19406	5/31/2008			-35.94	-35.94	UA	39453
	Period Total					-35.94	-35.94	UA	46680
	Code 1- General Expenses 561	19406	6/30/2008		10		10	UA	46790
	Period Total				10		10	UA	46790
	Code 1- General Expenses 561	19406	7/31/2008			-1.16	-1.16	UA	46680
	Period Total					-1.16	-1.16	UA	46790
	Code 1- General Expenses 561	19406	8/31/2008		32.42		32.42	UA	46790
	Period Total				32.42		32.42	UA	46790
	Code 1- General Expenses 561	19406	9/30/2008			-37.85	-37.85	UA	46790
	Period Total					-37.85	-37.85		

	Code 1- General Expenses 561	19406	10/31/2008	3.06			UA	47600
			Period Total	3.06		3.06		
	Code 1- General Expenses 561	19406	11/30/2008		-43.97		UA	47918
			Period Total		-43.97	-43.97		
	Code 1- General Expenses 561	19406	12/31/2008		-7.82		UA	47957
			Period Total		-7.82	-7.82		
			Ending Balance	58	-129.24	-71.24		

345102.5680

DEPEND LIFE INS-OPT

345

	Code 1- General Expenses 562	19407	3/31/2008		-16.73		UA	31771
			Period Total		-16.73	-16.73		
	Code 1- General Expenses 562	19407	4/30/2008		-9.87		UA	32123
			Period Total		-9.87	-9.87		
	Code 1- General Expenses 562	19407	5/31/2008		-4.87		UA	32258
			Period Total		-4.87	-4.87		
	Code 1- General Expenses 562	19407	6/30/2008		-7.76		UA	37408
			Period Total		-7.76	-7.76		
	Code 1- General Expenses 562	19407	7/31/2008		-10.3		UA	39453

From Date -

1/1/2008

Thru Date 12/31/2008

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G/L Account	Account Description	Do	G/L	Amount	Current	P	Batch	
	Explanations	Document	Date	Co	Debit	Credit	Balance	LT
			Period Total			-10.3	-10.3	
	Code 1- General Expenses 562	19407	8/31/2008		-7.66			UA 46680
			Period Total		-7.66	-7.66		
	Code 1- General Expenses 562	19407	9/30/2008		-15.22			UA 46790
			Period Total		-15.22	-15.22		
	Code 1- General Expenses 562	19407	10/31/2008		-7.67			UA 47600
			Period Total		-7.67	-7.67		
	Code 1- General Expenses 562	19407	11/30/2008		-7.44			UA 47918
			Period Total		-7.44	-7.44		
	Code 1- General Expenses 562	19407	12/31/2008		-10.06			UA 47957
			Period Total		-10.06	-10.06		
			Ending Balance		-97.58	-97.58		

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TUITION

345

	Code 1- General Expenses 626	19474	3/31/2008		39.64			UA 31771
	Code 1- General Expenses 564	19409	3/31/2008		10.69			UA 31771
	Code 1- General Expenses 812	19663	3/31/2008		10.69			UA 31771
			Period Total		61.02		61.02	
	Code 1- General Expenses 626	19474	4/30/2008		51.25			UA 32123
			Period Total		51.25		51.25	
	Code 1- General Expenses 595	19440	6/30/2008		226.07			UA 37408
			Period Total		226.07		226.07	
	Code 1- General Expenses 595	19440	7/31/2008		67.06			UA 39453
			Period Total		67.06		67.06	
	Code 1- General Expenses 626	19474	8/31/2008		0.81			UA 46680
			Period Total		0.81		0.81	
	Code 1- General Expenses 626	19474	9/30/2008		66.84			UA 46790
	Code 1- General Expenses 595	19440	9/30/2008		49.26			UA 46790
			Period Total		116.1		116.1	
	Code 1- General Expenses 626	19474	12/31/2008		120.31			UA 47957
	Code 1- General Expenses 595	19440	12/31/2008		65.94			UA 47957
			Period Total		186.25		186.25	
			Ending Balance		708.56		708.56	

Business Unit Total                    143062.5                    -23513.64                    119548.9  
 From Date -                    1/1/2008  
 Thru Date                    12/31/2008  
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G/L Account	Account Description	Do	G/L	Co	Amount	Current	P	Batch
	Explanations	Document	Date		Debit	Balance	LT	
	Clinton S			345				
345103.5625	401K/ESOP CONTRIBUTIONS			345				
	Code 1- General Expenses 551	19396	3/31/2008		386.37		UA	31771
	Period Total				386.37	386.37		
	Code 1- General Expenses 551	19396	4/30/2008		128.78		UA	32123
	Period Total				128.78	128.78		
	Code 1- General Expenses 551	19396	5/31/2008		128.78		UA	32258
	Period Total				128.78	128.78		
	Code 1- General Expenses 551	19396	6/30/2008		133.85		UA	37408
	Period Total				133.85	133.85		
	Code 1- General Expenses 551	19396	7/31/2008		133.29		UA	39453
	Period Total				133.29	133.29		
	Code 1- General Expenses 551	19396	8/31/2008		187.37		UA	46680
	Period Total				187.37	187.37		
	Code 1- General Expenses 551	19396	9/30/2008		232.01		UA	46790
	Period Total				232.01	232.01		
	Ending Balance				1330.45	1330.45		
345103.5630	DENTAL PREMIUMS			345				
	Code 1- General Expenses 552	19397	3/31/2008		20.26		UA	31771
	Period Total				20.26	20.26		
	Code 1- General Expenses 552	19397	4/30/2008		6.58		UA	32123
	Period Total				6.58	6.58		
	Code 1- General Expenses 552	19397	5/31/2008		6.39		UA	32258
	Period Total				6.39	6.39		
	Code 1- General Expenses 552	19397	6/30/2008		6.47		UA	37408
	Period Total				6.47	6.47		
	Code 1- General Expenses 552	19397	7/31/2008		6.47		UA	39453
	Period Total				6.47	6.47		
	Code 1- General Expenses 552	19397	8/31/2008		6.57		UA	46680
	Period Total				6.57	6.57		
	Code 1- General Expenses 552	19397	9/30/2008		6.51		UA	46790

From Date -                    1/1/2008  
 Thru Date                    12/31/2008  
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G/L Account	Account Description	Do	G/L	Co	Amount	Current	P	Batch
	Explanations	Document	Date		Debit	Balance	LT	
					6.51	6.51		
	Ending Balance				59.25	59.25		
345103.5635	DENTAL INS REIMBURSEMENTS			345				
	Code 1- General Expenses 553	19398	3/31/2008		176.4		UA	31771
	Period Total				176.4	176.4		
	Code 1- General Expenses 553	19398	4/30/2008		61.76		UA	32123
	Period Total				61.76	61.76		
	Code 1- General Expenses 553	19398	5/31/2008		40.86		UA	32258

		Period Total		40.86		40.86		
	Code 1- General Expenses 553	19398	6/30/2008	46.11			UA	37408
		Period Total		46.11		46.11		
	Code 1- General Expenses 553	19398	7/31/2008	67.35			UA	39453
		Period Total		67.35		67.35		
	Code 1- General Expenses 553	19398	8/31/2008	48.96			UA	46680
		Period Total		48.96		48.96		
	Code 1- General Expenses 553	19398	9/30/2008	50.11			UA	46790
		Period Total		50.11		50.11		
		Ending Balance		491.55		491.55		

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EMPLOYEE INS DEDUCTIONS

345

	Code 1- General Expenses 555	19400	3/31/2008		-498.18		UA	31771
		Period Total			-498.18	-498.18		
	Code 1- General Expenses 555	19400	4/30/2008		-275.04		UA	32123
		Period Total			-275.04	-275.04		
	Code 1- General Expenses 555	19400	5/31/2008		-102.37		UA	32258
		Period Total			-102.37	-102.37		
	Code 1- General Expenses 555	19400	6/30/2008		-217.95		UA	37408
		Period Total			-217.95	-217.95		
	Code 1- General Expenses 555	19400	7/31/2008		-202.96		UA	39453
		Period Total			-202.96	-202.96		
	Code 1- General Expenses 555	19400	8/31/2008		-201.08		UA	46680
		Period Total			-201.08	-201.08		
	Code 1- General Expenses 555	19400	9/30/2008		-330.05		UA	46790

From Date - 1/1/2008  
Thru Date 12/31/2008

G/L Account	Account Description	Do	G/L	Amount	Current	P	Batch
	Explanations	Document	Date	Co	Debit	Credit	Balance
		Period Total				-330.05	-330.05
		Ending Balance				-1827.63	-1827.63

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HEALTH COSTS & OTHER

345

	Code 1- General Expenses 556	19401	3/31/2008		28.39		UA	31771
		Period Total			28.39		28.39	
	Code 1- General Expenses 556	19401	4/30/2008		11.05		UA	32123
		Period Total			11.05		11.05	
	Code 1- General Expenses 556	19401	5/31/2008		6.78		UA	32258
		Period Total			6.78		6.78	
	Code 1- General Expenses 556	19401	6/30/2008		4.83		UA	37408
		Period Total			4.83		4.83	
	Code 1- General Expenses 556	19401	7/31/2008		21.47		UA	39453
		Period Total			21.47		21.47	
	Code 1- General Expenses 556	19401	8/31/2008		9.36		UA	46680
		Period Total			9.36		9.36	
	Code 1- General Expenses 556	19401	9/30/2008		5.65		UA	46790
		Period Total			5.65		5.65	
		Ending Balance			87.53		87.53	

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HEALTH INS REIMBURSEMENTS

345

	Code 1- General Expenses 557	19402	3/31/2008		2342.29		UA	31771
		Period Total			2342.29		2342.29	
	Code 1- General Expenses 557	19402	4/30/2008		721.09		UA	32123
		Period Total			721.09		721.09	
	Code 1- General Expenses 557	19402	5/31/2008		893.77		UA	32258

	Period Total		893.77		893.77			
Code 1- General Expenses 557	19402	6/30/2008	728.81			UA		37408
	Period Total		728.81		728.81			
Code 1- General Expenses 557	19402	7/31/2008	773			UA		39453
	Period Total		773		773			
Code 1- General Expenses 557	19402	8/31/2008	738.82			UA		46680
	Period Total		738.82		738.82			
Code 1- General Expenses 557	19402	9/30/2008	730.77			UA		46790

From Date - 1/1/2008  
Thru Date 12/31/2008

G/L Account	Account Description	Do	G/L	Co	Amount	Credit	Current Balance	P LT	Batch
		Document	Date		Debit		730.77		
		Period Total			730.77		730.77		
		Ending Balance			6928.55		6928.55		
345103.5660	OTHER EMP PENSION/BENEFITS			345					
	Code 1- General Expenses 558	19403	3/31/2008		402.16			UA	31771
	Code 1- General Expenses 620	19468	3/31/2008		0.11			UA	31771
	Code 1- General Expenses 651	19499	3/31/2008		0.11			UA	31771
	Period Total				402.38		402.38		
	Code 1- General Expenses 558	19403	4/30/2008		93.51			UA	32123
	Period Total				93.51		93.51		
	Code 1- General Expenses 558	19403	5/31/2008		75.54			UA	32258
	Code 1- General Expenses 620	19468	5/31/2008		0.08			UA	32258
	Code 1- General Expenses 651	19499	5/31/2008		0.46			UA	32258
	Period Total				76.08		76.08		
	Code 1- General Expenses 558	19403	6/30/2008		10.12			UA	37408
	Code 1- General Expenses 806	19657	6/30/2008		0.48			UA	37408
	Period Total				10.6		10.6		
	Code 1- General Expenses 558	19403	7/31/2008		92.05			UA	39453
	Code 1- General Expenses 620	19468	7/31/2008		0.09			UA	39453
	Period Total				92.14		92.14		
	Code 1- General Expenses 620	19468	8/31/2008		0.25			UA	46680
	Code 1- General Expenses 558	19403	8/31/2008		107.22			UA	46680
	Period Total				107.47		107.47		
	Code 1- General Expenses 558	19403	9/30/2008		100.05			UA	46790
	Period Total				100.05		100.05		
	Ending Balance				882.23		882.23		

From Date - 1/1/2008  
Thru Date 12/31/2008

G/L Account	Account Description	Do	G/L	Co	Amount	Credit	Current Balance	P LT	Batch
		Document	Date		Debit		91.73		
		Period Total			91.73		91.73		



	Code 1- General Expenses 559	19404	7/31/2008	91.35			UA	39453
		Period Total		91.35		91.35		
	Code 1- General Expenses 559	19404	8/31/2008	145.28			UA	46680
		Period Total		145.28		145.28		
	Code 1- General Expenses 559	19404	9/30/2008	187.06			UA	46790
		Period Total		187.06		187.06		
		Ending Balance		956.72		956.72		

345103.5670

TERM LIFE INS

345

	Code 1- General Expenses 560	19405	3/31/2008	88.09			UA	31771
		Period Total		88.09		88.09		
	Code 1- General Expenses 560	19405	4/30/2008	1.86			UA	32123
		Period Total		1.86		1.86		
	Code 1- General Expenses 560	19405	5/31/2008	32.73			UA	32258
		Period Total		32.73		32.73		
	Code 1- General Expenses 560	19405	6/30/2008	33.44			UA	37408
		Period Total		33.44		33.44		
	Code 1- General Expenses 560	19405	8/31/2008	65.09			UA	46680
		Period Total		65.09		65.09		
	Code 1- General Expenses 560	19405	9/30/2008	33.59			UA	46790
		Period Total		33.59		33.59		
		Ending Balance		254.8		254.8		

345103.5675

TERM LIFE INS-OPT

345

	Code 1- General Expenses 561	19406	3/31/2008	1.28			UA	31771
		Period Total		1.28		1.28		
	Code 1- General Expenses 561	19406	4/30/2008	-0.26		-0.26	UA	32123
		Period Total		-0.26		-0.26		
	Code 1- General Expenses 561	19406	5/31/2008	-3.68		-3.68	UA	32258
		Period Total		-3.68		-3.68		
	Code 1- General Expenses 561	19406	6/30/2008	1.04			UA	37408
		Period Total		1.04		1.04		
	Code 1- General Expenses 561	19406	7/31/2008	-0.12			UA	39453

From Date - 1/1/2008  
Thru Date 12/31/2008

G/L Account	Account Description	Do	G/L	Amount	Current	P	Batch	
	Explanations	Document	Date	Co	Debit	Credit	Balance	LT
		Period Total				-0.12	-0.12	
	Code 1- General Expenses 561	19406	8/31/2008		3.35			UA
		Period Total			3.35		3.35	
	Code 1- General Expenses 561	19406	9/30/2008			-3.92		UA
		Period Total				-3.92	-3.92	
		Ending Balance			5.67	-7.98	-2.31	
345103.5680	DEPEND LIFE INS-OPT			345				
	Code 1- General Expenses 562	19407	3/31/2008			-1.71		UA
		Period Total				-1.71	-1.71	
	Code 1- General Expenses 562	19407	4/30/2008			-1.01		UA
		Period Total				-1.01	-1.01	
	Code 1- General Expenses 562	19407	5/31/2008			-0.5		UA
		Period Total				-0.5	-0.5	
	Code 1- General Expenses 562	19407	6/30/2008			-0.81		UA
		Period Total				-0.81	-0.81	
	Code 1- General Expenses 562	19407	7/31/2008			-1.06		UA
		Period Total				-1.06	-1.06	

	Code 1- General Expenses 562	19407	8/31/2008		-0.79		UA	46680
		Period Total			-0.79	-0.79		
	Code 1- General Expenses 562	19407	9/30/2008		-1.58		UA	46790
		Period Total			-1.58	-1.58		
		Ending Balance			-7.46	-7.46		
345103.5690	TUITION			345				
	Code 1- General Expenses 626	19474	3/31/2008		4.04		UA	31771
	Code 1- General Expenses 564	19409	3/31/2008		1.09		UA	31771
	Code 1- General Expenses 812	19663	3/31/2008		1.09		UA	31771
		Period Total			6.22	6.22		
	Code 1- General Expenses 626	19474	4/30/2008		5.24		UA	32123
		Period Total			5.24	5.24		
	Code 1- General Expenses 595	19440	6/30/2008		23.58		UA	37408
		Period Total			23.58	23.58		
	Code 1- General Expenses 595	19440	7/31/2008		6.91		UA	39453

From Date - 1/1/2008  
 Thru Date 12/31/2008  
 -

G/L Account	Account Description	Do	G/L	Amount	Current	P	Batch	
	Explanations	Document	Date	Co	Debit	Credit	Balance	
		Period Total			6.91		6.91	
	Code 1- General Expenses 626	19474	8/31/2008		0.08		UA	46680
		Period Total			0.08		0.08	
	Code 1- General Expenses 626	19474	9/30/2008		6.92		UA	46790
	Code 1- General Expenses 595	19440	9/30/2008		5.1		UA	46790
		Period Total			12.02		12.02	
		Ending Balance			54.05		54.05	
		Business Unit Total			11050.8	-1843.07	9207.73	
	Clinton C			345				
	Water Serv Corp of Kentucky AL			345				
	Corbin-Contract Operations			345				
	Corbin-Contract Oper (Billing			345				
	Middlesboro-Billing Only 1			345				
	Middlesboro-Billing Only 2			345				
	Middlesboro-Billing Only 3			345				
	Middlesboro-Billing Only 4			345				
	Middlesboro-Billing Only 5			345				
	Company 1 Posted				170535.7	-28045.07	142490.6	
	Unposted							
	Grand Total: Posted				170535.7	-28045.07	142490.6	
	Unposted							

19. List separately the budgeted and actual numbers of full and part-time employees by employee group, by month and by year for 2005 through 2008.

**RESPONSE: Witness – Lowell Yap. The company does not have a budgeted number of employees. Please see the following numbers of actual employees by employee group by year, as this information by month does not exist.**

	<u>Operators</u>	<u>Office/Administrative</u>	<u>Corporate HQ</u>
2005	12	5	40
2006	13	3	58
2007	13	3	70
2008	15	8	62

20. Provide complete details of Water Service's other post-retirement employee benefits package(s).

**RESPONSE: Witness – Lowell Yap. As previously mentioned, employees providing service for WSC KY are actually employed by Water Service Corporation. All post-retirement employee benefits have been previously provided in response to 18(b).**

21. Provide all current labor contracts and the most recent contracts previously in effect.

**RESPONSE: Witness – Lowell Yap. No such document exists.**

22. Provide a complete copy of each group medical insurance policy that Water Service currently maintains.

**RESPONSE: Witness – Lowell Yap. No such documents exists. Group medical insurance policies are maintained by Water Service Corporation.**

23. List all properties leased to the utility and improvements to leased properties, together with annual lease payments which are capitalized.

**RESPONSE:** Witness – Lowell Yap. The Company has no capitalized leases.

24. Provide a calculation of federal and state income tax expense, including a reconciliation of book to taxable income for 2007 and 2008 in the format provided in Schedule 24.

**RESPONSE Witness – Lena Georgiev**

**Enclosed please find 12/31/07 calculations of federal and state income tax expense as well as book to tax reconciliations. Please note that the Company only calculates taxes once a year at year end. 2008 tax return has not been prepared or filed yet. We will provide the 12/31/08 tax calculations as soon as they become available.**



**WATER SERVICE CORPORATION OF KENTUCKY  
 FIRST DATA REQUEST OF COMMISSION STAFF  
 RESPONSE TO ITEM (24)**

	<u>Federal Taxes</u>	<u>State Taxes</u>
Line (7), Other Reconciling Items:		
IDC	(11,341)	(11,341)
Deferred maintenance - CY amortization	61,092	61,092
Deferred rate case - CY additions	(10,907)	(10,907)
Deferred rate case C/Y amortization	5,408	5,408
Organization expense - amortization	(25,622)	(25,622)
<b>Total</b>	<u><u>18,630</u></u>	<u><u>18,630</u></u>
Line (29), Other Tax Deferrals:		
Turnaround Of Pr Yr's Def Maint	(19,317)	(4,276)
Net change in rate case - CY	3,449	763
Turnaround Of Pr Yr's Rate Case	(1,710)	(379)
Organization expense - amortization	8,102	1,794
Prior year tax returns - true up	(88,746)	(19,647)
<b>Total</b>	<u><u>(98,222)</u></u>	<u><u>(21,745)</u></u>

WSC KY  
Per Books G/Ls

345100 8	DEF INCOME TAX-FEDERAL			345			
	SE 3 INCOME TAX	249054	12/31/2007			-19317	
	SE 3 INCOME TAX	249054	12/31/2007			-1710	
	SE 3 INCOME TAX	249054	12/31/2007	88746			
	SE 3 INCOME TAX	249054	12/31/2007	3449			
	SE 3 Income Tax	249128	12/31/2007	8102			
	SE 3 INCOME TAX	249054	12/31/2007	336			
	SE 3 Income Tax adj	249083	12/31/2007			-336	
	Journal entry to true-up 2007	249126	12/31/2007			-88746	
	Journal entry to true-up 2007	249126	12/31/2007			-88746	
	SE 3 INCOME TAX	249054	12/31/2007	45652			
	Period Total			146285		-198855	-52570
	Ending Balance			146285		-198855	-52570
345100 8	DEF INCOME TAXES-STATE			345			
	SE 3 INCOME TAX	249054	12/31/2007	19647			
	SE 3 INCOME TAX	249054	12/31/2007	1794			
	SE 3 INCOME TAX	249054	12/31/2007	8102			
	SE 3 INCOME TAX	249054	12/31/2007	10107			
	SE 3 Income Tax	249128	12/31/2007			-8102	
	SE 3 INCOME TAX	249054	12/31/2007	763			
	SE 3 INCOME TAX	249054	12/31/2007			-379	
	Journal entry to true-up 2007	249126	12/31/2007			-19647	
	Journal entry to true-up 2007	249126	12/31/2007			-19647	
	SE 3 INCOME TAX	249054	12/31/2007			-4276	
	Period Total			40413		-52051	-11638
	Ending Balance			40413		-52051	-11638

\* Equals per books filing

Water Service Corporation of Kentucky  
Case No. 2008-00563  
Adjusted Jurisdictional State Income Taxes  
For the 12 Months Ended 12/31/07

5  
Witness  
Le

Line No	Description	At Current Rates			At Proposed Rates	
		Unadjusted	Schedule 49 Adjustments	Adjusted	Adjustments	Adjusted
		(1)	(2)	(3)	(4)	(5)
1	Operating Income Before Income Taxes	\$ (138,297)	\$ -	\$ (138,297)		
2	Reconciliation Items:	-	-	-		
3	Interest Charges	-	-	-		
4	Tax Accelerated Depreciation	-	-	-		
5	Book Depreciation	214,716	-	214,716		
6	Excess of Tax Over Book Depreciation	(359,095)	-	(359,095)		
7	Other Reconciling Items (Specify and List)	18,630	-	18,630		
8	Total Reconciling Items	(125,749)	-	(125,749)		
9	Taxable Income	(264,046)	-	(264,046)		
10	Income Tax Rates:					
11	Federal: 34%	-	-	-		
12	State: 7%	-	-	-		
13	Federal (State) Income Tax Liability	-	-	-		
14	Investment Tax Credits	-	-	-		
15	Federal (State) Income Tax - Current	-	-	-		
16	Deferred Income Taxes:					
17	Tax Accelerated Depreciation	214,716	-	214,716		
18	Tax Straight Line Depreciation	359,095	-	359,095		
19	Excess of Accelerate Over Straight Line Depreciation	144,379	-	144,379		
20	Deferred Income Tax	10,107	-	10,107		
21	Amortization of Prior Years Deferred Income Taxes	-	-	-		
22	Net Deferred Income Taxes Resulting From Depreciation	-	-	-		
23	Investment Tax Credit Deferred	-	-	-		
24	Amortization of Prior Year ITC	-	-	-		
25	Investment Tax Credit - Net	-	-	-		
26	Other Tax Deferrals (Specify and List)	(21,745)	-	(21,745)		
27	Total Deferred Income Taxes		-	-		
28	Total Federal (State) Income Taxes	(11,638)	-	(11,638)		

\*\* Please note: the effect on federal and state taxes of the proposed rate increase is provided in DR 1 item 3, w/p g - income tax.

Schedule 24  
Page 1 of 1  
Responsible:  
Ana Georgiev

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25. Provide copies of all service agreements and contracts that Water Service has with any affiliate company. Include a narrative discussion of the pricing policies of Water Service and its affiliates with regard to affiliate company transactions.

**RESPONSE: Witness – Lowell Yap. Please refer to Item 4 for the Allocation Agreement.**

26. Concerning transactions between Water Service and any affiliated companies:
- a. Provide a comprehensive list and detailed description of any goods or services that have been provided to Water Service by any affiliated company
  - b. Describe the benefits that Water Service derives from having affiliates provide the goods or services identified in part (a).
  - c. Provide a comprehensive list and detailed description of any goods or services that Water Service has provided to any affiliated companies.

**RESPONSE: Witness – Lowell Yap.**

- a) **Enclosed please find a copy of all goods and services provided by WSC to WSC KY**
- b) **There are numerous benefits derived from the services provided by WSC:**
  1. **WSC KY has access to a large pool of human resources from which to draw upon. There are experts in various critical areas, such as construction, engineering operations, accounting, data processing, billing, regulation, customer service, etc. Affiliation with WSC affords WSC KY's customers UI's combination of expertise and level of experience in a cost effective manner. All of these services are essential to operations of WSC KY. Any charge that can be directly assigned to WSC KY will be charged as such, while other expenses that cannot be directly assigned "without excessive effort and expense" are allocated among the various UI subsidiaries. If WSC KY were to operate as a "stand-alone" company, it could not afford its own regulatory counsel, accountants, data processors, billing professionals, etc. WSC creates economies of scale which could not be achieved by any of the companies on "stand-alone" basis.**
  2. **Capital is available for improvements and expansion at a favorable cost. With Increasingly more stringent health and environmental standards, ready access to capital will prove vital to continued quality service in the water and sewer utility business.**
  3. **Affiliation can share software and computer costs, thereby saving them time and money by not having to hire consultants, and not having separate accounting and billing software systems for each individual company. Water Service's professional staff handles all areas of operations for WSC KY and all of UI's affiliated companies.**
- c) **WSC of KY does not provide services to any affiliated companies.**

27. Refer to the application, Exhibit 2. The proposed tariff states that there will be an increase in the Meter Reading Re-Check Charge; however, the public notice provided in Exhibit 3 does not state this fee is being increased. Explain and provide a copy of the public notice.

**Witness: Williams**

**RESPONSE: The charge was inadvertently omitted from the public notice. The proposed increase in this charge is being withdrawn. A copy of the public notice is attached.**

U. BOX 170  
 Clinton, Kentucky 42031  
 (270) 653-3621

	<u>Current Rates (per 1,000 gallons):</u>	<u>Proposed Rates (gal):</u>	<u>Average Bill Dollar</u> <u>Inc/(Dec):</u>	<u>Average Bill %</u> <u>Inc/(Dec):</u>
5/8" meters	First 1,000 (minimum) \$9.02	\$13.60	\$11.59	50.80%
3/4" meters	Next 9,000 \$5.11	\$7.71		
	Next 15,000 \$4.69	\$7.07		
	Next 25,000 \$4.27	\$6.44		
	Next 50,000 \$3.79	\$5.72		
	Over 100,000 \$3.31	\$4.99		
1" meters	First 5,300 (minimum) \$30.99	\$46.73	\$36.56	50.80%
	Next 3,700 \$5.11	\$ 7.71		
	Next 15,000 \$4.69	\$ 7.07		
	Next 25,000 \$4.27	\$ 6.44		
	Next 50,000 \$3.79	\$ 5.72		
	Over 100,000 \$3.31	\$ 4.99		
1 1/2" meters	First 11,200 (minimum) \$60.64	\$91.45	\$130.15	50.80%
	Next 13,800 \$4.69	\$7.07		
	Next 25,000 \$4.27	\$6.44		
	Next 50,000 \$3.79	\$5.72		
	Over 100,000 \$3.31	\$4.99		
2" meters	First 17,600 (minimum) \$90.65	\$136.70	\$157.29	50.80%
	Next 7,400 \$ 4.69	\$ 7.07		
	Next 25,000 \$ 4.27	\$ 6.44		
	Next 50,000 \$3.79	\$ 5.72		
	Over 100,000 \$3.31	\$ 4.99		
6" meters	First 250,500 (minimum) \$919.77	\$1,387.01	\$467.24	50.80%
	Over 250,500 \$ 3.31	\$ 4.99		

	<u>Current Rates (flat):</u>	<u>Proposed Rates (flat):</u>	<u>Avg Bill Dollar</u> <u>Inc/(Dec):</u>	<u>Avg Bill %</u> <u>Inc/(Dec):</u>
Hydrant (private)	\$15.00	\$22.62	\$7.62	50.80%
5/8" sprinkler	\$15.00	\$22.62	\$7.62	50.80%
Hydrant (municipal)	\$ 3.33/hydrant	\$5.03/hydrant	\$1.69	50.80%

	<u>Current Rates</u>	<u>Proposed Rates</u>
Tap/Connection Fees		
Less than or Equal to 1 inch connection		\$1,434.00
Greater than a 1 inch connection		Actual cost
Tampering Fee		\$27.00
Non Sufficient Funds Charge		\$15.00
Adding a Meter Fee		
Less than or Equal to 1 inch connection		\$50.00
Greater than a 1 inch connection		Actual Cost of Meter
Service Reconnection charge	\$20.00	\$27.00
New Customer Account Setup Fee		\$27.00
Service Charges	\$20.00	\$27.00
Meter Testing Fee		
Only for 5/8; or 3/4" residential meter	\$15.00	\$20.00
Larger meter testing		Actual cost

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# DAILY NEWS

120 N. 11th Street, PO Box 579, Middlesboro, KY 40965  
Phone 606-248-1010 Fax 606-248-7614

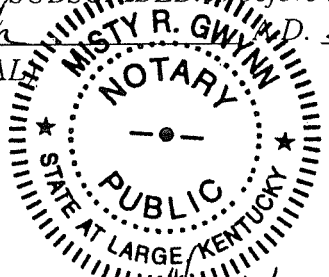
## Affidavit Of Publication

I, Kim Mason for the Daily News of Middlesboro, Kentucky being duly sworn, state that (an advertisement was/advertisements were) published for the account of Water Service Corporation of Kentucky in the Daily News, as follows:

Size (columns x inches tall)	Section Page	Date/Dates (Month, day, year)
<u>3X10</u>	<u>Class pg. 11</u>	<u>March 4, 2009</u>
<u>3X10</u>	<u>Class pg. 11</u>	<u>March 11, 2009</u>
<u>3X10</u>	<u>Class pg. 11</u>	<u>March 18, 2009</u>

(Signed) Kim Mason

SWORN AND SUBSCRIBED to before me, a notary public, on this the 19th day of March, 2009.



Misty R Gwynn  
Notary Public in and for Bell County  
(State) Ky

My Commission expires Nov. 6, 2012

I have enclosed a check or money order for \$ \_\_\_\_\_

exp. date: \_\_\_\_\_

### WATER SERVICE CORPORATION OF KENTUCKY MIDDLESBORO AREA NOTICE TO CUSTOMERS WATER RATE ADJUSTMENT

Pursuant to the regulations of the Public Service Commission (Commission), Water Service Corporation of Kentucky (WSCK) gives notice to its customers in Middlesboro that it intends to adopt an increase in its water rates. The rates listed below are to be effective April 15, 2009, or sooner if approved by the Commission. The average customer bill for all meter sizes is shown below. Further information may be obtained from the Commission or WSCK. The rates proposed in this Notice may be modified by the Commission. Such action by the Commission may result in the rates being higher or lower than those proposed by the WSCK.

Any corporation, association, body politic or person may by timely motion, within 30 days of this Notice, request intervention in this case. Intervention beyond the 30 day period may be granted for good cause shown. The Motion must be submitted to the Public Service Commission, 211 Sower Blvd., Box 615, Frankfort, Ky. 40602 and should state the grounds for the request, including the interest and status of the party. Intervenors may obtain copies of the Application and any testimony filed by contacting WSCK at the address below. A copy of the Application is available for public review at the office of WSCK and at the Public Service Commission, 211 Sower Blvd., Frankfort, Ky. 40601, (502) 564-3940.

John Hoy  
Water Service Corporation of Kentucky  
2335 Sanders Road  
Northbrook, Illinois 60062  
(847) 498-6440  
Local Office:  
1221 East Cumberland Avenue  
P.O. Box 818  
Middlesboro, Kentucky 40965  
(606) 248-5730

Current Rates:	Proposed Rates:	Average Bill	Average Bill
(per 1,000 gallons)	(gallonage)	Dollar Increase:	Percentage Increase:
5/8" meters First 1,000 (minimum)	\$6.74 \$10.16	\$8.02	50.80%
Next 9,000	\$2.71 \$4.09		
Next 15,000	\$2.47 \$3.72		
Next 25,000	\$2.35 \$3.54		
Next 50,000	\$2.10 \$3.17		
Over 100,000	\$1.92 \$2.90		
1" meters First 6,000 (minimum)	\$20.29 \$30.60	\$35.19	50.80%
Next 4,000	\$2.71 \$4.09		
Next 15,000	\$2.47 \$3.72		
Next 25,000	\$2.35 \$3.54		
Next 50,000	\$2.10 \$3.17		
Over 100,000	\$1.92 \$2.90		
1 1/2" meters First 13,000 (minimum)	\$38.54 \$58.12	\$59.78	50.80%
Next 12,000	\$2.47 \$3.72		
Next 25,000	\$2.35 \$3.54		
Next 50,000	\$2.10 \$3.17		
Over 100,000	\$1.92 \$2.90		
2" meters First 21,400 (minimum)	\$59.29 \$89.41	\$83.77	50.80%
Next 3,600	\$2.47 \$3.72		
Next 25,000	\$2.35 \$3.54		
Next 50,000	\$2.10 \$3.17		
Over 100,000	\$1.92 \$2.90		
3" meters First 68,400 (minimum)	\$165.57 \$249.68	\$204.38	50.80%
Next 31,600	\$2.10 \$3.17		
Over 100,000	\$1.92 \$2.90		
4" meters First 127,500 (minimum)	\$284.73 \$429.37	\$144.64	50.80%
Over 127,500	\$1.92 \$2.90		
6" meters First 281,500 (minimum)	\$580.41 \$875.26	\$845.30	50.80%
Over 281,500	\$1.92 \$2.90		

Current Rates (flat):	Proposed Rates (flat):	Average Bill	Average Bill
		Dollar Increase:	Percentage Increase:
Industrial city special	\$118.58 \$178.82	\$60.24	50.80%
Commercial city sprinkler	\$15.00 \$22.62	\$7.62	50.80%
Industrial city sprinkler	\$15.00 \$22.62	\$7.62	50.80%
Commercial city special	\$30.00 \$45.24	\$15.24	50.80%
Commercial county special	\$45.00 \$67.86	\$22.86	50.80%
Commercial county special	\$315.00 \$475.02	\$160.02	50.80%
Government city special	\$30.00 \$45.24	\$15.24	50.80%
Government city special	\$105.00 \$158.34	\$53.34	50.80%
Commercial city special	\$45.00 \$67.86	\$22.86	50.80%
Commercial city special	\$60.00 \$90.48	\$30.48	50.80%
Industrial city sprinkler	\$60.00 \$90.48	\$30.48	50.80%
Industrial city special	\$75.00 \$113.10	\$38.10	50.80%
Government city hydrant	\$3.33/hydrant \$5.02/hydrant	\$1.69	50.80%

Tap/Connection Fees	Current Rates	Proposed Rates
Less than or Equal to 1 inch connection		\$1,434.00
Greater than a 1 inch connection		Actual Cost
Tampering Fee		\$27.00
Non Sufficient Funds Charge		\$15.00
Adding a Meter Fee		
Less than or Equal to 1 inch connection		\$50.00
Greater than a 1 inch connection		Actual Cost of Meter
Service Reconnection Charge	\$20.00	\$27.00
New Customer Account Setup Fee		\$27.00
Service Charges	\$20.00	\$27.00
Meter Testing Fee		
Only for 5/8" or 3/4" residential meter	\$15.00	\$20.00
Larger meter testing		Actual Cost

Coal Corporation with locations in Bell, Harlan, and Leslie counties in Kentucky and Anderson, Morgan, and Campbell Counties in Tennessee has immediate openings for **SURFACE MINING ENGINEERS**, and **AUTOCAD TECHNICIANS** **VERY COMPETITIVE PAY AND BENEFITS PACKAGE**. Send resume and salary requirements to:

HD CORP.  
PO BOX 1329  
MIDDLESBORO, KY 40965  
Attention: Human Resources  
\*OR\*  
FAX (606)248-4372



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28. Refer to the application, Exhibit 3. In the public notice provided in this exhibit, there is a charge for a Meter Fee; however, there is no correlating fee listed in the proposed tariff provided as Exhibit 2. Explain.

**Witness: Williams**

**RESPONSE: This charge was removed from the application, but was inadvertently included in the public notice. It is not being requested in this case.**

29. Refer to the application, Exhibit 5, Direct Testimony of John D. Williams. In response to Question #31, Mr. Williams states “that a new section has been added for a tap fee of \$1,434 for 1 inch and smaller connections. Larger taps will be billed to the customer at the contract cost for material and labor. A fee calculation sheet is attached.”
- a. The cost justification (fee calculation sheet) information for this charge was provided on the incorrect cost justification sheet. The sheet used is normally used for any other nonrecurring charged being increased, excluding the tap fees. Provide the cost justification for the tap fee on the correct cost justification sheet (attached).
  - b. Additionally, provide the cost justification (attached) for all nonrecurring charges being requested in this application.
    - i. Tampering Fee;
    - ii. Non Sufficient Funds Charge;
    - iii. Meter Fee;
    - iv. Service Reconnection Charge;
    - v. New Customer Account Setup Fee;
    - vi. Service Charges; and
    - vii. Meter Testing Fee.

**RESPONSE:** Witness – Martin Lashua/James Leonard. We will require more time to answer item 29.