

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2004-00103
PUBLIC SERVICE COMMISSION DATA REQUEST No. 1
ITEMS 1 – 34

Witness Responsible:

M. Miller

26. Provide the following monthly account balances and a calculation of the average (13 month) account balances for the total company and jurisdictional operations (original cost):
- a. Plant in Service.
 - b. Plant Purchased or Sold.
 - c. Property Held for Future Use.
 - d. Construction Work in Progress (Separate this balance into CWIP eligible for capitalized interest and other CWIP).
 - e. Completed Construction Not Classified.
 - f. Accumulated Depreciation and Amortization.
 - g. Plant Acquisition Adjustment.
 - h. Amortization of Utility Plant Acquisition Adjustment.
 - i. Materials and Supplies.
 - j. Balance in Accounts Payable Applicable to each account in (i) above (If actual cannot be determined, give reasonable estimate.)
 - k. Unamortized Investment Tax Credit - Pre-Revenue Act of 1971.
 - l. Unamortized Investment Tax Credit - Revenue Act of 1971.
 - m. Accumulated Deferred Income Taxes.
 - n. A Summary of Customer Deposits
 - o. Computation and Development of Minimum Cash Requirements.
 - p. Balance in accounts payable applicable to amounts included in utility plant in service (If actual cannot be determined, give reasonable estimate.).
 - q. Balance in accounts payable applicable to prepayments by major category or subaccount.
 - r. Balance in accounts payable applicable to amounts included in plant under construction (If actual cannot be determined, give reasonable estimate).
 - s. All Current Assets and Current Liability Accounts not included above.

Response:

Please see attached schedules. For electronic version, see KAW_R_PSCDR1#26.pdf

COMMISSION DATA REQUIRST NO 1													
CASE NO. 2000-120													
ITEM 26													
	2002	2003	2003	2003	2003	2003	2003	2003	2003	2003	2003	2003	13 Month Average
	December	January	February	March	April	May	June	July	August	September	October	November	December
Gen Tax - Property	0.00	(120,951.50)	(275,029.00)	(429,166.50)	(593,304.00)	(737,441.50)	(951,613.03)	(1,095,950.53)	(1,169,088.53)	(1,383,681.00)	(1,322,881.13)	(957,278.11)	(123,077.11)
Gen Tax - Sales/Use	(2,246.09)	(6,846.68)	(4,799.04)	(6,333.36)	(7,226.73)	(3,565.55)	(3,140.57)	(2,725.23)	(1,480.71)	(1,383.68)	(2,859.60)	(9,756.86)	(7,655.84)
FT Tax Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,240.00	2,240.00	1,320.00
Acct FIT - Current Yr	(98,333.00)	(120,133.00)	(101,338.00)	(333,948.00)	(333,948.00)	(913,984.00)	(614,397.00)	(723,133.00)	(654,700.00)	(1,593,872.00)	(1,726,692.00)	(2,003,622.00)	(1,867,305.00)
Acct FIT - Current Yr	(184,806.89)	(283,139.89)	(283,139.89)	(283,139.89)	(283,139.89)	(114,479.89)	(114,479.89)	(114,479.89)	(114,479.89)	(114,479.89)	(114,479.89)	(114,479.89)	(114,479.89)
Acct SIT - Current Yr	(95,074.95)	(195,074.95)	(195,074.95)	(195,074.95)	(195,074.95)	(125,400.00)	0.00	(27,911.76)	(23,914.76)	(145,202.89)	(192,681.09)	(267,197.09)	(9,607.00)
Acct SIT - Pr Yrs	(4,658.29)	(194,416.26)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acct Def FIT	(9,400.00)	(9,400.00)	(9,400.00)	(9,400.00)	(9,400.00)	(9,400.00)	(9,400.00)	(9,400.00)	(9,400.00)	(9,400.00)	(9,400.00)	(9,400.00)	(9,400.00)
Acct Def SIT/UT	(2,414.00)	(2,414.00)	(2,414.00)	(2,414.00)	(2,414.00)	(2,414.00)	(2,414.00)	(2,414.00)	(2,414.00)	(2,414.00)	(2,414.00)	(2,414.00)	(2,414.00)
Int Acct-LD-Outside	(707,158.68)	(904,051.51)	(895,013.47)	(968,659.30)	(895,013.47)	(949,575.43)	(895,013.47)	(895,013.47)	(895,013.47)	(895,013.47)	(895,013.47)	(895,013.47)	(895,013.47)
Int Acct-LD-Inside	(6,060.00)	(6,060.00)	(6,060.00)	(6,060.00)	(6,060.00)	(6,060.00)	(6,060.00)	(6,060.00)	(6,060.00)	(6,060.00)	(6,060.00)	(6,060.00)	(6,060.00)
Unclaimed Cust Deposits	(649.59)	(609.59)	(499.59)	(499.59)	(499.59)	(499.59)	(499.59)	(499.59)	(499.59)	(499.59)	(499.59)	(499.59)	(499.59)
Div Desc-Pref Sdk Outside	(34,759.32)	(34,759.32)	(34,759.32)	(34,759.32)	(34,759.32)	(34,759.32)	(34,759.32)	(34,759.32)	(34,759.32)	(34,759.32)	(34,759.32)	(34,759.32)	(34,759.32)
Accrued Vacation Pay	(320,326.35)	(320,326.35)	(320,326.35)	(320,326.35)	(320,326.35)	(320,326.35)	(320,326.35)	(320,326.35)	(320,326.35)	(320,326.35)	(320,326.35)	(320,326.35)	(320,326.35)
Acct Water Patches	(32,224.73)	(30,419.84)	(13,331.01)	(20,126.19)	(27,296.51)	(25,670.86)	(25,670.86)	(25,670.86)	(25,670.86)	(25,670.86)	(25,670.86)	(25,670.86)	(25,670.86)
Acct Power	(22,743.21)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acct Legal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acct Wages	(141,737.65)	(79,762.72)	(103,134.92)	(203,989.12)	(204,263.92)	(285,920.72)	(129,436.72)	(103,175.12)	(104,887.92)	(197,344.92)	(206,800.52)	(202,766.92)	(203,531.92)
Acct Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acct Bonds	(16,600.00)	(14,600.00)	(14,600.00)	(14,600.00)	(14,600.00)	(14,600.00)	(14,600.00)	(14,600.00)	(14,600.00)	(14,600.00)	(14,600.00)	(14,600.00)	(14,600.00)
Acct ESOP Contribution	(6,795.71)	(12,248.17)	(6,174.14)	(6,911.89)	(5,073.48)	(5,175.34)	(5,166.43)	(5,166.43)	(5,166.43)	(5,166.43)	(5,166.43)	(5,166.43)	(5,166.43)
Acct Bank Fees	(14,577.81)	(14,639.91)	(14,639.91)	(20,467.60)	(14,945.58)	(11,712.46)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acct Credit Lines Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WH PR-Union Dues	(21.98)	(62.06)	(62.06)	(62.06)	(62.06)	(62.06)	(62.06)	(62.06)	(62.06)	(62.06)	(62.06)	(62.06)	(62.06)
WH PR-Charity Contribution	(0.30)	(0.30)	(0.30)	(0.30)	(0.30)	(0.30)	(0.30)	(0.30)	(0.30)	(0.30)	(0.30)	(0.30)	(0.30)
WH PR-Savings Bonus	(200.00)	(400.00)	(400.00)	(200.00)	(200.00)	(200.00)	(200.00)	(200.00)	(200.00)	(200.00)	(200.00)	(200.00)	(200.00)
WH PR-Pay Spending Account	(4,693.48)	(5,241.34)	(6,349.20)	(7,177.06)	(8,278.86)	(8,278.86)	(8,278.86)	(8,278.86)	(8,278.86)	(8,278.86)	(8,278.86)	(8,278.86)	(8,278.86)
WH PR-401k Contribution	(36,490.71)	(37,412.33)	(38,416.83)	(39,523.16)	(39,927.00)	(36,000.36)	(35,602.74)	(35,997.94)	(36,018.26)	(35,815.23)	(34,279.38)	(34,279.38)	(34,279.38)
WH PR-Gamshments	(382.16)	(382.16)	(382.16)	(382.16)	(382.16)	(382.16)	(382.16)	(382.16)	(382.16)	(382.16)	(382.16)	(382.16)	(382.16)
WH PR-ESOP	(4,908.42)	(9,161.86)	(3,674.34)	(3,379.92)	(3,437.62)	(3,517.52)	(3,508.90)	(3,986.64)	(3,729.71)	(3,787.68)	(3,849.94)	(1,804.03)	(5,084.50)
WH PR-Tax Coll Pay FIT	(6,847.04)	(35,693.55)	(6,847.04)	49.47	49.47	49.47	49.47	49.47	49.47	49.47	49.47	49.47	49.47
WH PR-Tax Coll Pay SIT	0.00	0.00	(12,604.12)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WH PR-Tax Coll Pay FICA	(491.15)	(15,995.52)	(9,179.51)	(17,484.99)	(11,995.92)	(13,553.42)	(12,408.24)	(12,182.49)	(14,348.17)	(16,179.77)	(12,092.70)	(10,415.16)	(10,861.96)
WH PR-Miscellaneous	299.62	164.72	55.92	(36.88)	(129.68)	(222.48)	(723.84)	(816.64)	(609.04)	(680.40)	(758.96)	(637.52)	(687.92)
Acct Employer 401k Match	(8,323.56)	(8,328.26)	(8,426.35)	(8,218.29)	(8,023.59)	(8,159.53)	(8,116.79)	(8,006.69)	(7,984.24)	(8,093.92)	(8,164.54)	(8,311.28)	(21,947.52)
Acct PFID Div w mand	(30,975.51)	(48,708.76)	(83,046.01)	(42,094.76)	(48,709.41)	(93,045.96)	(19,842.23)	58,800.62	(12,435.59)	(19,996.39)	(5,402.52)	(12,407.35)	(20,971.40)
Acct Construction Costs Pay	(53,847.61)	(20,631.43)	(20,631.43)	(20,631.43)	(20,631.43)	(13,200.09)	(7,403.66)	0.00	0.00	0.00	0.00	0.00	0.00
Unclaimed Ext Dep Refund Pa	(15,219.96)	(14,659.72)	(16,652.90)	(16,756.92)	(16,675.91)	(16,741.96)	(16,929.41)	(16,954.36)	(16,977.85)	(17,066.45)	(20,933.23)	(21,860.31)	(22,422.19)
Unfilled Items-System	(8,054.01)	(26,492.71)	(96,963.91)	(95,480.80)	(9,981.59)	(9,559.77)	(40,556.62)	(2,496.30)	(65,999.49)	(117,491.21)	(115,963.83)	(67,024.22)	(82,360.52)
Unfilled Stock C-System	(67,045.57)	(61,222.75)	(88,167.19)	(67,195.07)	(64,047.69)	(78,596.89)	(60,140.09)	(47,603.45)	(51,128.54)	(47,116.20)	(34,048.66)	(52,566.35)	(16,196.48)
Unfilled Stock E-System	(71,197.00)	(134,117.00)	(86,997.12)	(194,113.91)	(88,918.19)	(11,469.92)	(49,669.52)	(47,707.99)	(109,610.42)	(25,178.55)	(92,110.36)	(102,572.61)	(22,114.30)
CFO-Cust Asst NonPledged	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(22.00)	(81.00)	(113.00)
CFO-Cust Asst Pledged	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33.15	23.15	12.15
CFO-Sales Tax	(22,697.90)	(75,668.47)	(103,269.00)	(68,233.49)	(65,854.98)	(50,478.20)	(62,003.93)	(69,773.44)	(60,987.12)	(75,306.23)	(79,414.96)	(247,054.69)	(268,973.34)
CFO-Cross Res Tax	(102,667.53)	(89,531.91)	(85,780.32)	(118,218.50)	(96,793.33)	(102,004.27)	(117,245.36)	(109,662.97)	(113,274.61)	(139,428.31)	(98,253.21)	(91,590.62)	(153,140.64)
CFO-Misc Tax	(189,449.65)	(240,364.16)	(79,476.63)	(218,653.10)	(49,574.96)	(241,921.75)	(241,921.75)	(241,921.75)	(241,921.75)	(241,921.75)	(241,921.75)	(241,921.75)	(241,921.75)
CFO-NC/Sr R/Cash	(16,325.48)	(469,470.45)	(607,265.68)	(120,749.51)	(175,273.12)	(345,953.99)	246,665.46	187,273.75	316,644.27	258,370.11	448,268.36	464,308.76	(520,139.83)
CFO-NC/Sr DR	10,422.20	12,378.58	13,633.67	10,745.66	11,595.75	11,596.48	11,106.83	10,760.64	11,352.36	10,638.49	62,268.13	283,366.34	(47,506.27)
CFO-NC/Sr Adj	(13,308.55)	(13,308.55)	(13,308.55)	(13,308.55)	(13,308.55)	(13,308.55)	(13,308.55)	(13,308.55)	(13,308.55)	(13,308.55)	(13,308.55)	(13,308.55)	(13,308.55)
CFO-SLPP Receivable	9,789.38	(42,503.10)	(40,572.62)	(10,958.69)	(12,241.41)	(16,097.55)	64,528.02	59,713.88	81,615.56	63,194.88	165,694.30	422,233.14	742,373.62
AP Check Clearing	(688,108.05)	(815,878.32)	(1,094,818.53)	(694,338.99)	(633,555.16)	(1,066,017.55)	(886,818.92)	(955,095.29)	(1,019,585.65)	(790,652.92)	(2,187,747.52)	(1,657,906.06)	(952,037.75)
PR Check Clearing	(394,920.76)	(394,920.76)	(161,919.90)	(6,041.47)	(3,646.09)	(2,971.57)	(163,184.07)	(163,184.07)	(163,184.07)	(163,184.07)	(163,184.07)	(163,184.07)	(163,184.07)
Other Curr Liab Analyzed	(167,410.11)	(208,316.35)	(113,001.12)	(173,002.42)	(222,879.85)	(139,874.78)	(201,235.92)	(261,347.15)	(326,650.66)	(262,432.07)	(320,157.14)	(213,632.74)	(250,074.98)