

**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

5/13/2004

COMMISSION DATA REQUEST NO. 1 CASE NO. 2000-120 ITEM 26												
	2002	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
Gen Tax - Property	0.00	(120,891.50)	(275,029.00)	(429,168.50)	(593,304.00)	(737,441.50)	(851,613.03)	(1,005,950.53)	(1,160,088.03)	(1,313,288.13)	(1,466,588.63)	(1,619,889.13)
Gen Tax - Sales/Use	(2,246.09)	(6,846.09)	(4,799.04)	(6,333.36)	(7,226.73)	(8,120.10)	(9,013.47)	(9,906.84)	(10,800.21)	(11,693.58)	(12,586.95)	(13,480.32)
FIT Tax Clearing	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 FIT - Current Yr	(98,333.00)	(120,133.00)	(110,338.00)	(98,767.00)	(87,196.00)	(75,625.00)	(64,054.00)	(52,483.00)	(40,912.00)	(29,341.00)	(17,770.00)	(6,199.00)
Acct FIT - Prior Yr	(184,806.89)	(283,139.89)	(382,139.89)	(481,139.89)	(580,139.89)	(679,139.89)	(778,139.89)	(877,139.89)	(976,139.89)	(1,075,139.89)	(1,174,139.89)	(1,273,139.89)
Acct SIT - Current Yr	(195,074.55)	(217,074.55)	(239,074.55)	(261,074.55)	(283,074.55)	(305,074.55)	(327,074.55)	(349,074.55)	(371,074.55)	(393,074.55)	(415,074.55)	(437,074.55)
Acct SIT - Prior Yr	(4,658.29)	(4,658.29)	(4,658.29)	(4,658.29)	(4,658.29)	(4,658.29)	(4,658.29)	(4,658.29)	(4,658.29)	(4,658.29)	(4,658.29)	(4,658.29)
Cur 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)
Cur Def SIT/IT	(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-IT-Outside	(707,158.68)	(904,051.51)	(896,013.47)	(989,859.30)	(1,083,705.13)	(1,177,550.96)	(1,271,396.79)	(1,365,242.62)	(1,459,088.45)	(1,552,934.28)	(1,646,780.11)	(1,740,625.94)
Int Acct-IT-Inside	(749,566.34)	(946,459.17)	(938,421.03)	(1,032,266.86)	(1,126,112.69)	(1,219,958.52)	(1,313,804.35)	(1,407,650.18)	(1,501,495.91)	(1,595,341.74)	(1,689,187.57)	(1,783,033.40)
Current Customer Deposits	(849.50)	(609.56)	(489.56)	(489.56)	(489.56)	(489.56)	(489.56)	(489.56)	(489.56)	(489.56)	(489.56)	(489.56)
Unclaimed Cust Deposits	(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)
Div Decl-Pref Sltk 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)
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)
Acct Water Pledges	(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 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
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
Acct Wages	(141,737.60)	(141,737.60)	(141,737.60)	(141,737.60)	(141,737.60)	(141,737.60)	(141,737.60)	(141,737.60)	(141,737.60)	(141,737.60)	(141,737.60)	(141,737.60)
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
Acct Rents	(16,600.00)	(16,600.00)	(16,600.00)	(16,600.00)	(16,600.00)	(16,600.00)	(16,600.00)	(16,600.00)	(16,600.00)	(16,600.00)	(16,600.00)	(16,600.00)
Acct ESOP Contribution	(7,795.71)	(12,248.17)	(5,174.14)	(6,011.89)	(5,073.48)	(5,175.34)	(5,166.43)	(5,166.43)	(5,166.43)	(5,166.43)	(5,166.43)	(5,166.43)
Acct Bank Fees	(14,577.81)	(14,577.81)	(14,577.81)	(14,577.81)	(14,577.81)	(14,577.81)	(14,577.81)	(14,577.81)	(14,577.81)	(14,577.81)	(14,577.81)	(14,577.81)
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
WH PR-Union Dues	(21.38)	(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)
WH PR-Savings Bonus	(200.00)	(400.00)	(400.00)	(400.00)	(400.00)	(400.00)	(400.00)	(400.00)	(400.00)	(400.00)	(400.00)	(400.00)
WH PR-Pay Spending Account	(4,693.48)	(5,221.34)	(6,349.20)	(7,177.06)	(8,277.86)	(9,400.00)	(10,522.14)	(11,644.28)	(12,766.42)	(13,888.56)	(15,010.70)	(16,132.84)
WH PR-401k Contribution	(36,490.71)	(37,121.33)	(38,416.83)	(39,532.16)	(40,927.00)	(42,600.36)	(44,500.00)	(46,633.60)	(48,999.24)	(51,696.88)	(54,734.52)	(58,112.16)
WH PR-ESOP	(392.16)	(392.16)	(392.16)	(392.16)	(392.16)	(392.16)	(392.16)	(392.16)	(392.16)	(392.16)	(392.16)	(392.16)
WH PR-Tax Coll Pay FIT	(4,908.42)	(9,161.89)	(3,647.34)	(3,379.52)	(3,437.62)	(3,517.05)	(3,508.90)	(3,396.64)	(3,729.71)	(3,787.68)	(3,849.54)	(3,904.03)
WH PR-Tax Coll Pay SIT	(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
WH PR-Tax Coll Pay FICA	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-Tax Coll Pay FIT	(491.15)	(15,995.52)	(9,179.51)	(17,484.99)	(11,995.52)	(13,553.42)	(15,931.49)	(18,483.32)	(21,242.17)	(24,242.17)	(27,483.32)	(30,966.52)
WH PR-Tax Coll Pay SIT	0.00	(13,578.62)	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	0.00	164.72	55.92	(36.88)	(129.68)	(222.48)	(273.84)	(330.24)	(391.68)	(458.08)	(529.52)	(606.96)
Acct Employer 401k Match	(8,323.56)	(8,323.56)	(8,323.56)	(8,323.56)	(8,323.56)	(8,323.56)	(8,323.56)	(8,323.56)	(8,323.56)	(8,323.56)	(8,323.56)	(8,323.56)
Accrued PFD Div Requirement	(30,875.51)	(48,708.76)	(93,046.01)	(42,094.76)	(48,709.41)	(93,046.01)	(42,094.76)	(48,709.41)	(93,046.01)	(42,094.76)	(48,709.41)	(93,046.01)
Acct PFD Div w/mand	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 Contribution Costs Pay	(33,847.61)	(20,631.43)	(20,631.43)	(20,631.43)	(20,631.43)	(20,631.43)	(20,631.43)	(20,631.43)	(20,631.43)	(20,631.43)	(20,631.43)	(20,631.43)
Unclaimed Credit Pay	(15,219.95)	(14,657.72)	(16,652.90)	(16,756.92)	(16,875.91)	(16,994.90)	(17,113.89)	(17,232.88)	(17,351.87)	(17,470.86)	(17,589.85)	(17,708.84)
Unclaimed Ext Dep Refund Pa	(12,157.92)	(12,157.92)	(12,157.92)	(12,157.92)	(12,157.92)	(12,157.92)	(12,157.92)	(12,157.92)	(12,157.92)	(12,157.92)	(12,157.92)	(12,157.92)
Unfilled Items-System	(8,054.01)	(26,492.71)	(96,953.31)	(95,480.80)	(9,981.59)	(36,559.77)	(40,556.62)	(2,496.30)	(85,999.49)	(117,491.21)	(115,953.83)	(115,953.83)
Unfilled Stock C-System	(67,045.57)	(61,222.75)	(88,167.19)	(67,195.07)	(84,047.69)	(78,556.89)	(60,140.09)	(47,803.45)	(51,128.54)	(47,116.20)	(34,048.66)	(52,356.35)
Unfilled Stock E-System	(71,197.00)	(134,117.90)	(86,997.12)	(194,113.91)	(68,918.19)	(11,469.92)	(49,689.52)	(47,707.99)	(100,610.42)	(25,178.55)	(92,101.36)	(102,572.61)
CFO-Cust Asst NonPledged	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CFO-Cust Asst Pledged	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CFO-Sales Tax	(22,697.90)	(75,168.47)	(103,269.00)	(69,233.49)	(55,854.98)	(50,478.20)	(62,003.93)	(69,773.44)	(60,987.12)	(75,306.23)	(79,414.96)	(92,704.89)
CFO-Gross Ret Tax	(102,667.53)	(89,531.91)	(95,790.32)	(118,218.50)	(96,793.33)	(102,004.27)	(117,245.36)	(109,682.97)	(113,274.61)	(139,428.31)	(98,253.21)	(91,590.62)
CFO-Min Tax	(189,449.65)	(240,354.16)	(79,417.63)	(157,139.97)	(218,653.10)	(84,574.95)	(17,824.86)	(241,921.92)	(113,904.77)	(204,968.25)	(259,706.17)	(27,230.90)
CFO-MC/Sur Ret/Cash	(48,325.48)	(469,170.45)	(507,265.68)	(120,749.51)	(175,273.12)	(345,939.57)	246,665.46	187,273.75	316,644.27	258,370.11	448,268.39	464,308.76
CFO-MC/Sur DR	10,422.20	12,378.68	13,633.67	10,745.66	11,393.75	11,556.48	11,106.83	10,760.64	11,352.36	10,638.49	10,258.13	9,836.34
CFO-MC/Sur Adj	(17,308.55)	(13,248.13)	(11,559.39)	(15,188.69)	(11,393.75)	(14,334.13)	(12,217.23)	(10,526.61)	(14,217.23)	(13,639.95)	(14,154.19)	4,026.78
CFO-MC/Sur ChgOff	9,789.38	(42,503.10)	(40,572.62)	(10,958.69)	(12,241.41)	(16,097.55)	64,528.02	59,713.88	81,615.55	63,144.88	165,694.30	422,233.14
CFO-SLPP Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
APR Check Clearing	(988,108.05)	(815,378.32)	(1,094,018.53)	(594,338.99)	(633,555.16)	(1,066,017.55)	(896,118.92)	(955,055.29)	(1,019,055.95)	(790,652.52)	(2,187,747.36)	(1,657,805.06)
PR Check Clearing	(11,769.87)	(394,920.76)	(1,019,915.90)	(6,041.47)	(3,446.09)	(2,971.57)	(161,941.14)	(181,917.89)	(168,164.07)	(6,735.79)	(5,012.97)	(4,389.20)
Other Curr Lab 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)	(338,650.66)	(262,432.07)	(320,157.14)	(213,432.74)