

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143
PUBLIC SERVICE COMMISSION'S FIRST SET OF INFORMATION REQUESTS
ITEMS 1 – 33

Witness Responsible:

Sheila Miller

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

For the electronic version, see [KAW_R_PSCDR1#26.052107.pdf](#).

KENTUCKY-AMERICAN WATER COMPANY COMMISSION DATA REQUEST NO. 1 ITEM 26														
	2005	2006	2006	2006	2006	2006	2006	2006	2006	2006	2006	2006	13 Month Average	
	December	January	February	March	April	May	June	July	August	September	October	November	December	
a	303,346,602	304,452,099	307,252,269	309,132,843	310,577,859	312,087,019	314,147,572	316,116,291	317,019,040	319,271,824	321,976,737	322,743,663	327,146,973	314,250,015
b	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c	114,076	114,076	114,076	114,076	114,076	114,076	114,076	114,076	114,076	114,076	114,076	114,076	114,076	114,076
d	7,992,727	7,411,420	5,305,069	4,119,846	3,438,285	3,375,086	3,501,387	2,927,901	3,156,272	3,509,233	1,946,774	2,794,943	4,995,373	4,192,640
e	3,424,257	3,473,986	3,307,660	3,417,234	3,676,469	4,008,954	3,227,123	2,698,633	2,960,824	3,642,833	3,750,558	3,784,550	6,739,976	3,693,313
f	0	0	0	0	0	0	0	0	0	0	0	0	0	0
g	(68,879,351)	(69,491,965)	(70,106,747)	(70,707,978)	(71,314,144)	(71,929,285)	(72,516,245)	(73,077,430)	(73,692,419)	(74,272,048)	(74,846,304)	(75,216,597)	(75,828,388)	(72,451,832)
h	425,370	426,556	428,556	422,562	422,262	422,262	422,262	422,262	422,262	422,262	422,262	422,262	422,262	422,262
i	(86,905)	(86,905)	(86,905)	(86,905)	(86,905)	(86,905)	(86,905)	(86,905)	(86,905)	(86,905)	(86,905)	(86,905)	(86,905)	(86,905)
j	423,907	(230,069)	(248,889)	(483,309)	(337,734)	(375,391)	(153,482)	(369,359)	(180,254)	(444,112)	(278,906)	(890,296)	(576,229)	(373,841)
k	(115,178)	(114,459)	(113,740)	(113,021)	(112,302)	(111,583)	(110,864)	(110,145)	(109,426)	(108,707)	(107,988)	(107,269)	(106,550)	(105,831)
l	(1,249,956)	(1,292,708)	(1,235,461)	(1,226,214)	(1,220,966)	(1,213,719)	(1,206,472)	(1,225,309)	(1,218,881)	(1,212,453)	(1,206,025)	(1,199,597)	(1,193,169)	(1,219,466)
m	(36,293,243)	(36,395,850)	(36,507,398)	(36,596,396)	(34,746,850)	(34,163,947)	(33,892,603)	(32,342,919)	(34,122,196)	(33,706,804)	(33,495,760)	(32,584,381)	(35,167,945)	(34,815,869)
n	(6,560)	(6,560)	(6,560)	(6,560)	(6,560)	(6,560)	(6,560)	(6,560)	(6,560)	(6,560)	(6,560)	(6,560)	(6,560)	(6,560)
o	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE
p	BALANCE IN ACCTS PAY APPL TO PL UNDER CONSTR	BALANCE IN ACCTS PAY APPL TO PL UNDER CONSTR	BALANCE IN ACCTS PAY APPL TO PL UNDER CONSTR	BALANCE IN ACCTS PAY APPL TO PL UNDER CONSTR	BALANCE IN ACCTS PAY APPL TO PL UNDER CONSTR	BALANCE IN ACCTS PAY APPL TO PL UNDER CONSTR	BALANCE IN ACCTS PAY APPL TO PL UNDER CONSTR	BALANCE IN ACCTS PAY APPL TO PL UNDER CONSTR	BALANCE IN ACCTS PAY APPL TO PL UNDER CONSTR	BALANCE IN ACCTS PAY APPL TO PL UNDER CONSTR	BALANCE IN ACCTS PAY APPL TO PL UNDER CONSTR	BALANCE IN ACCTS PAY APPL TO PL UNDER CONSTR	BALANCE IN ACCTS PAY APPL TO PL UNDER CONSTR	BALANCE IN ACCTS PAY APPL TO PL UNDER CONSTR
q	0	0	0	0	0	0	0	0	0	0	0	0	0	0
r	(885,785)	(1,898,121)	(615,304)	(1,135,471)	(780,992)	(1,194,330)	(1,120,767)	(735,084)	(947,269)	(1,553,181)	(841,633)	(1,089,212)	(4,048,337)	(1,294,960)
s	687,834	1,256,293	922,073	652,740	813,979	946,626	664,794	106,775	114,504	110,508	110,704	139,741	76,661	507,941
t	149,988	(223,078)	(32,740)	222,859	(274,838)	71,280	(177,819)	476,448	254,374	506,281	289,683	943,238	825,108	233,137
u	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
v	3,426,221	2,657,278	2,647,509	2,599,922	2,688,028	2,402,375	2,303,714	3,363,567	2,894,130	3,117,055	2,904,323	2,347,341	2,450,495	2,747,843
w	2,080	2,080	4,152	4,273	4,710	4,710	4,756	4,716	4,716	4,716	4,716	4,631	2,534	4,061
x	(258,904)	(123,027)	(211,388)	(195,511)	(183,887)	(183,887)	(176,913)	(186,926)	(192,622)	(184,191)	(182,250)	(284,951)	(261,097)	(210,288)
y	4,529,612	3,631,140	3,701,269	2,677,344	3,491,955	2,026,902	2,484,617	2,358,272	2,163,983	2,634,846	2,397,507	2,420,632	2,510,264	2,848,334
z	1,778,197	3,188,028	3,188,028	3,188,028	3,188,028	3,188,028	3,188,028	3,188,028	3,188,028	3,188,028	3,188,028	3,188,028	3,470,086	3,122,973
aa	386,991	440,477	440,477	440,477	440,477	440,477	440,477	440,477	440,477	440,477	440,477	440,477	440,477	440,477
ab	590,576	774,541	774,541	774,541	774,541	774,541	774,541	774,541	774,541	774,541	774,541	774,541	774,541	774,541
ac	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ad	306,289	351,540	335,887	477,962	372,320	388,964	411,704	388,220	372,780	404,586	366,128	438,981	380,008	385,029
ae	119,641	119,641	119,641	119,641	119,641	119,641	119,641	119,641	119,641	119,641	119,641	119,641	119,641	119,641
af	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
ag	1,395	1,395	1,395	1,395	1,395	1,395	1,395	1,395	1,395	1,395	1,395	1,395	1,395	1,395
ah	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ai	62,141	49,265	42,991	27,539	28,419	16,589	(5,388)	70,433	69,571	61,760	54,898	48,035	41,173	27,067
aj	23,200	400,476	400,476	344,359	344,359	344,359	214,016	214,016	214,016	147,845	147,845	147,845	24,138	228,227
ak	31,549	31,549	31,549	31,549	31,549	31,549	31,549	31,549	31,549	31,549	31,549	31,549	31,549	31,549
al	142,076	142,076	142,076	142,076	142,076	142,076	142,076	142,076	142,076	142,076	142,076	142,076	142,076	142,076
am	(7,992,103)	(10,142,502)	(7,350,896)	(8,939,990)	(8,280,886)	(6,882,618)	(8,454,364)	(6,049,740)	(6,475,433)	(6,796,128)	(6,962,897)	(6,318,851)	(3,297,056)	(7,380,267)
an	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ao	(214,354)	(323,078)	(386,595)	(440,221)	(227,701)	(633,919)	(369,325)	(74,283)	(494,350)	(489,685)	(277,381)	(169,608)	(1,321,667)	(417,860)
ap	(45,026)	(44,314)	(42,190)	(53,457)	(50,657)	(66,752)	9,234	13,751	(63,842)	12,061	(53,362)	5,633	21,667	(29,019)
aq	(690,667)	(657,952)	(694,740)	(666,659)	(612,451)	(630,213)	(532,220)	(489,932)	(302,932)	(397,631)	(316,302)	(129,740)	(196,874)	(462,332)
ar	(4,314,612)	(2,362,787)	(1,780,207)	(647,345)	(470,606)	(329,138)	(358,864)	(399,198)	(394,295)	(315,308)	(325,716)	(345,246)	(477,090)	(965,414)
as	0	0	0	0	0	0	0	0	0	0	0	0	0	0
at	(196,370)	353,191	(156,487)	49,369	32,975	(84,246)	(68,640)	151,496	27,515	(296,518)	282,493	(76,755)	(994,977)	(77,458)
au	(19,112)	(3,922)	(6,075)	(6,543)	(60)	(457)	0	(6,205)	(755)	(136)	0	0	(336)	(3,812)
av	(42,475)	(3,709)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)
aw	(768)	(768)	(768)	(768)	(768)	(768)	(768)	(768)	(768)	(768)	(768)	(768)	(768)	(768)
ax	(288,981)	(445,322)	(676,701)	(835,439)	(1,030,497)	(1,089,807)	(1,284,865)	(1,479,924)	(1,674,982)	(1,870,041)	(2,065,099)	(2,588,668)	(1,965,847)	(1,330,475)
ay	(92,882)	(99,440)	(88,421)	(85,365)	(87,744)	(83,270)	(110,841)	(121,828)	(90,964)	(88,421)	(107,257)	(75,622)	(1,078,167)	(171,766)
az	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ba	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820
bb	(355,361)	(128,739)	(168,645)	(215,552)	(2,005,402)	(2,482,795)	(2,755,649)	(3,616,282)	(2,439,478)	(3,151,488)	(3,495,450)	(4,974,412)	(2,590,512)	(2,189,620)
bc	(1,689,716)	(3,366,077)	(3,366,077)	(1,956,246)	(1,956,246)	(1,956,246)	(1,956,246)	(1,956,246)	(1,956,246)	(1,956,246)	(1,956,246)	(1,956,246)	(2,060,994)	(2,168,756)

CASE NO.	KENTUCKY-AMERICAN WATER COMPANY COMMISSION DATA REQUEST NO. 1												13 Month Average	
	2005 December	2006 January	2006 February	2006 March	2006 April	2006 May	2006 June	2006 July	2006 August	2006 September	2006 October	2006 November		2006 December
	53,486	63,739	73,992	84,245	453,520	553,527	689,272	722,942	98,192	189,219	233,189	307,159	379,126	205,647
Accr SIT - Current Yr	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accr SIT - Pr Yrs	53,486	63,739	73,992	84,245	453,520	553,527	689,272	722,942	98,192	189,219	233,189	307,159	379,126	205,647
Cur Deficit	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cur Def SIT/LIT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Int Acct-LTD-Outside	316,462	454,175	323,762	461,475	599,187	736,900	316,463	454,175	323,763	461,475	599,188	736,900	311,872	468,907
Int Acct-LTD-Inside	1,017,626	1,274,780	1,531,934	1,789,089	1,513,818	1,770,972	339,626	596,780	853,934	578,664	635,818	1,092,972	269,170	1,035,783
Accrued PFD Div Requirement	31,763	63,525	95,288	31,763	63,525	95,288	31,763	63,525	95,288	31,763	63,525	95,288	31,763	63,525
Current Customer Deposits	6,060	6,060	6,060	6,060	6,060	6,060	6,060	6,060	6,060	6,060	6,060	6,060	6,060	6,060
Unclaimed Cust Deposits	6,060	6,060	6,060	6,060	6,060	6,060	6,060	6,060	6,060	6,060	6,060	6,060	6,060	6,060
Accrued Vacation Pay	23,200	400,476	400,476	344,359	344,359	344,359	214,016	214,016	214,016	147,845	147,845	147,845	24,138	228,227
Accr Water Purchases	13,892	33,302	17,644	10,230	147	6,424	6,868	15,514	2,790	2,790	2,036	26,772	33,268	5,320
Accr Power	107,000	107,000	107,000	128,000	128,000	128,000	129,000	230,363	281,831	312,833	216,578	268,414	273,337	184,412
Accr Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accr Audit	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accr Wages	327,816	205,860	212,425	267,534	292,031	89,609	185,853	188,455	187,863	98,931	91,394	197,206	205,867	196,226
Accr Insurance	115	84	53	23	7	37	21	78	78	21	21	11	11	23
Accr Rents	12,000	10,000	8,000	6,000	4,000	2,000	0	0	0	0	0	0	0	0
Accr Waste Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accr Retiree Medical	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accr DGP Contribution	0	3,247	6,259	3,448	1,976	4,635	4,425	4,682	4,741	7,056	5,111	4,975	5,239	4,292
Accr EIP Contribution	10,142	10,142	10,142	10,142	0	0	0	0	0	0	0	0	0	0
Accr Bank Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR-Tax Coll SIT KY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR-Union Dues	1,458	1,533	1,533	1,533	1,533	1,533	1,533	1,533	1,558	1,583	1,583	1,558	1,583	1,583
WH PR-Charity Contribution	2	2	2	2	2	2	2	2	2	2	2	2	2	2
WH PR-Flex Spending Account	714	1,325	1,325	962	462	935	1,775	1,775	1,775	2,662	1,775	1,775	1,774	1,464
WH PR-401k Contribution	6,666	22,386	53,553	38,579	16,026	31,860	33,180	32,985	33,176	48,667	30,605	30,284	30,824	31,444
WH PR-EIP	56	56	56	0	0	0	0	0	0	0	0	0	0	13
WH PR-Tax Coll Pay FIT	29,691	9,900	10,197	0	0	0	0	0	0	0	0	0	0	2,284
WH PR-Tax Coll Pay SIT	11,960	20,528	6,668	10,690	75	11,068	11,285	11,730	11,353	11,353	11,904	0	0	5,050
WH PR-Tax Coll Pay LIT	13,883	18,389	5	5	0	0	0	0	0	0	0	0	0	13,881
WH PR-Tax Coll Pay FICA	3,149	3,174	3,418	3,404	3,501	3,647	3,744	3,709	49	49	49	0	0	1,414
Accr Employer 401k Match	36,302	36,174	34,680	6,528	3,410	6,864	10,324	10,004	10,145	12,232	9,236	10,210	10,510	15,109
Accr PFD Div w/mand	16,682	6,480	13,048	19,905	6,431	12,994	19,556	6,383	12,945	19,508	26,070	12,945	19,460	15,008
Accr Construction Costs Pay	26,057	26,353	26,353	26,862	200,463	200,463	200,463	200,463	193,800	6,663	0	0	0	142,146
Unclaimed Credits Pay	4,598	4,598	4,598	4,598	4,598	4,598	4,598	4,598	4,598	4,598	4,598	4,598	4,598	4,598
Unclaimed Ext Dep Refund Pay	53,865	35,503	16,676	15,626	18,881	63,163	35,875	14,358	7,391	42,287	91,101	67,610	28,771	33,163
Unbilled Stock C-System	100,559	188,337	107,843	45,884	111,972	78,797	148,686	142,866	159,808	108,319	94,485	102,867	66,572	110,480
Unbilled Stock E-System	281,020	185,312	195,374	400,639	651,208	502,020	141,070	296,479	257,993	319,168	308,825	625,134	113,168	321,416
Unbilled - Conversion	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO-Cust Asst NonPledged	144	45	91	156	191	18	61	115	104	45	95	173	226	117
CFO-Cust Asst Pledged	92	50	50	90	113	11	43	73	104	31	60	93	124	70
CFO-Sales Tax	298,169	428,150	263,271	362,047	466,984	237,277	425,353	620,330	416,125	635,080	692,865	280,820	370,382	422,066
CFO-Gross Ret's Tax	200,304	119,901	81,402	96,203	92,009	61,904	64,582	164,610	189,497	161,655	8,106	10,731	36,042	65,846
CFO-Mun Tax	4,000	6,893	2,203	2,203	1,368	1,368	1,368	1,368	1,368	1,368	1,368	1,368	1,368	1,368
CFO-AMC/Swr Rev/Cash	2,766,843	2,503,280	2,374,564	2,255,455	2,286,988	2,286,988	2,156,225	2,575,907	2,585,591	2,851,291	2,663,307	1,669,324	2,418,633	2,277,565
CFO-AMC/Swr AIR	2,113,981	1,835,288	1,637,203	1,615,755	1,605,885	1,413,892	1,377,456	1,844,670	1,789,886	1,961,290	1,857,120	1,669,324	1,610,264	1,717,852
CFO-AMC/Swr ChgOff	417,259	436,658	457,049	475,312	495,979	507,338	529,388	551,866	565,257	561,545	603,210	644,338	644,338	528,171
A/P Check Clearing	3,013,145	646,414	1,582,302	617,921	640,819	717,556	928,482	1,281,028	713,610	1,086,005	700,843	1,491,917	3,375,861	1,291,859
P/R Check Clearing	161,635	136,749	140,362	145,851	7,367	151,892	14,773	37,433	3,743	20,336	20,336	14,773	14,773	14,773
Other Curr Liab Analyzed	810,289	689,311	737,301	670,926	614,581	542,298	605,174	671,399	596,999	673,968	729,233	620,974	668,941	656,261