

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143
ATTORNEY GENERAL'S REQUEST FOR INFORMATION
Item 89 of 312

Witness: Michael A. Miller/Sheila Miller

89. Please provide, in Microsoft Excel or Excel compatible format, the year-end balances from December 31, 2004 through December 31, 2006, July 31, 2007 and the 13-month November 30, 2008 average total jurisdictional balances for the following:
- a. Plant in Service (by category, both total and depreciable)
 - b. CWIP
 - c. Construction completed not classified
 - d. Accumulated Depreciation (by categories provided in part a, above)
 - e. Plant Held for Future Use
 - f. Customer Contributions in Aid of Construction
 - g. Customer Advances
 - h. Prepayments (by type)
 - i. Materials and Supplies - Operating by category
 - j. Materials and Supplies - Undistributed Stores Expense
 - k. Other Current Assets (by type)
 - l. Other Deferred Charges (by type)
 - m. Accumulated Deferred Income Taxes - Depreciation
 - n. Accumulated Deferred Income Taxes - Other (by type)
 - o. Miscellaneous Reserves (by type)
 - p. Retirement Work in Progress (by plant category)

Response:

The Company does not have the information available at this time to respond to this question, but will provide a response as soon as possible.

For electronic version, refer to KAW_R_AGDR1#89_061807.pdf

Supplemental Response:

See attached schedule. The July 2007 information will be provided when it becomes available. The Company included the November 30, 2008, 13-month average based on the revised filing. Data is provided by category when available. The Company does not have 13-month average for other items in the trial balance.

For electronic version, refer to KAW_R_AGDR1#89_Supplemental_062507.pdf

Kentucky-American Water Company
Explanation of items AGDR1#89

Desc	December 2,004	December 2,005	December 2,006	July 2007	Thirteen Month Avg 39,782
Utility Plant Original Cost					
101000 301000 Organization	25,184	30,624	31,640		37,347
101000 302000 Franchises	70,261	70,261	70,261		70,261
101000 303200 Land & Ld Rights SS	335,222	355,967	355,967		1,065,891
101000 303300 Land & Ld Rights P	82,541	91,827	91,827		91,826
101000 303400 Land & Ld Rights WT	68,164	68,164	68,164		68,164
101000 303500 Land & Ld Rights TD	3,887,080	4,017,660	4,019,854		4,024,896
101000 304100 Struct & Imp SS	803,629	866,062	2,568,388		4,922,272
101000 304200 Struct & Imp P	4,441,092	4,450,498	4,800,062		5,239,128
101000 304300 Struct & Imp WT	8,241,507	8,484,524	8,962,557		13,670,893
101000 304400 Struct & Imp TD	724,970	738,765	825,968		825,966
101000 304600 Struct & Imp Offices	3,865,099	3,980,193	3,991,282		4,023,063
101000 304700 Struct & Imp Store Shop.Gar	991,015	1,018,771	1,018,771		993,633
101000 304800 Struct & Imp Misc	1,021,920	1,190,463	1,563,838		1,563,265
101000 305000 Collect & Impounding	1,200,799	1,015,696	1,016,553		1,016,553
101000 306000 Lake, River & Other Intakes	581,930	581,930	561,430		561,430
101000 309000 Supply Mains	5,084,342	5,084,342	5,084,342		5,084,342
101000 310100 Power Generation Equip Othe	572,278	572,278	572,454		572,454
101000 311200 Pump Equip Electric	9,494,479	9,574,073	9,600,980		10,797,924
101000 311300 Pump Equip Diesel	594,512	594,512	724,442		1,774,442
101000 311400 Pump Equip Hydraulic	6,713	41,371	61,582		85,844
101000 320100 WT Equip Non-Media	24,139,911	26,507,335	26,461,237		26,744,236
101000 330000 Dist Reservoirs & Standpipe	1,588,638	1,599,936	1,656,900		1,656,901
101000 330100 Elevated Tanks & Standpipes	5,970,281	6,654,527	10,156,570		11,083,665
101000 331000 TD Mains	133,900,740	141,057,772	151,503,649		173,764,657
101000 333000 Services	30,001,982	32,566,071	35,325,950		37,762,800
101000 334100 Meters	7,204,299	7,560,913	8,450,936		11,379,349
101000 334200 Meter Installations	13,409,785	14,254,256	15,249,740		15,594,849
101000 335000 Hydrants	8,548,619	9,289,362	10,147,785		11,121,187
101000 339100 Other P/E Intangible	129,631	129,631	3,838		138,485
101000 339600 Other P/E CPS	611,071	611,071	-		-
101000 340000 Office Furniture & Equip	7,608,321	8,366,886	8,656,205		9,520,534
101000 341000 Trans Equip	2,165,331	2,369,081	2,817,635		3,079,212
101000 342000 Stores Equipment	35,547	35,547	35,547		35,547
101000 343000 Tools.Shop.Garage Equip	782,924	803,223	1,421,289		2,009,676
101000 344000 Laboratory Equipment	872,027	839,579	843,099		878,199
101000 345000 Power Operated Equipment	547,998	1,580,265	1,589,811		1,589,811
101000 346100 Comm Equip Non-Telephone	1,864,622	1,908,079	1,931,144		1,934,003
101000 347000 Misc Equipment	535,556	755,281	1,262,277		1,263,891
101000 348000 Other Tangible Property	133,782	138,485	138,485		138,485
Utility Plant Original Cost	282,143,804	299,875,280	323,642,456		366,185,081
CWIP	6,345,740	11,416,985	11,735,349		23,186,818
Accumulated Depreciation					
101000 301000 Organization	-	-	-		-
101000 302000 Franchises	-	-	-		-
101000 303000 Land & Ld Rights	-	-	-		-
101000 304000 Struct & Imp	3,506,163	3,963,360	4,467,347		5,559,532
101000 305000 Collect & Impounding	267,816	290,103	312,458		341,448
101000 306000 Lake, River & Other Intakes	81,915	94,422	86,257		104,395
101000 307000 Wells and Springs	-	-	-		-
101000 308000 Infiltration Galleries and Tunnels	-	-	-		-
101000 309000 Supply Mains	801,653	858,067	914,481		1,005,530
101000 310100 Power Generation Equip	229,115	248,279	267,442		150,547
101000 311000 Pump Equip	4,269,122	4,707,153	5,121,416		5,802,392
101000 320100 WT Equip	10,567,757	11,949,506	12,852,892		14,109,500
101000 330000 Dist Reservoirs & Standpipe	1,748,175	2,130,262	2,402,418		2,850,371
101000 331000 TD Mains	17,649,849	19,593,779	21,302,697		23,842,673
101000 333000 Services	10,632,461	11,931,582	13,353,562		14,996,340
101000 334000 Meters & Meter Installation	3,946,975	4,393,831	4,810,065		5,642,694
101000 335000 Hydrants	2,064,181	2,281,466	2,514,577		2,851,333
101000 339000 Other Plant and Misc Equip	-	-	-		-
101000 340100 Office Furniture & Equip	4,940,688	6,357,566	7,912,025		9,847,600
101000 341100 Trans Equip	1,823,557	2,191,184	2,287,821		2,571,981
101000 342000 Stores Equipment	26,855	28,234	29,613		32,036
101000 343000 Tools.Shop.Garage Equip	467,646	515,066	585,102		695,902
101000 344000 Laboratory Equipment	428,198	489,530	581,534		702,534
101000 345000 Power Operated Equipment	423,316	529,622	672,425		829,218
101000 346100 Comm Equip	372,751	462,480	554,087		705,454
101000 347000 Misc Equipment	136,340	245,576	296,437		387,386
101000 348000 Other Tangible Property	225,521	253,702	282,620		312,279
Boonesboro/Tri-Village Acquisition	1,282,042	1,282,042	1,282,042		1,282,042
Acc Depr Reg Asset	82,789	89,689	96,589		96,589
Acc Amort UPIS	7,673	7,673	-		-
Wastewater	45,289	1,325,250	1,409,074		-
Accumulated Depreciation	66,027,847	76,219,424	84,394,981		94,623,187
Utility Plant Acquisition Adjustment	472,911	425,370	455,952		38,065
Materials & Supplies					
151100 Plant Material	404,690	308,289	380,008		381,991
151300 Chemicals	131,514	119,641	135,508		141,770
Materials & Supplies	536,204	427,930	515,516		523,761
Prepayments					

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163400 Other Special Deposits	1,000	1,000	-	
165100 Prepaid Taxes	-	1,395	-	
165200 Prepaid Insurance	-	0	708	
165300 Prepaid PUC/PSC Assessments	-	-	41,173	
165500 Prepaid Other	24,310	62,141	27,326	
174100 Deferred Vacation Pay	81,851	23,200	24,138	
174200 Curr State Def Tax	16,238	31,549	31,549	
174300 Curr Fed Def Tax	63,235	142,076	142,076	
Prepayments	186,634	261,361	266,971	-
Other Deferred Charges				
182000 Deferred Rate Proceedings	950,530	782,497	421,207	
183000 Prelim Survey & Invest	134,868	134,963	125,657	
183280 PSI-Customer Service Project	(544,483)	-	-	
183281 PSI-Financial Services Project	544,089	-	-	
186030 Reg Asset-AFUDC-Eq-CWIP	122,033	260,534	362,548	3,027,403
186035 Reg Asset-AFUDC-Equity	2,495,395	2,495,395	2,495,395	
186040 Reg Asset-Pil Flow-Diff	5,225,270	4,905,639	4,488,056	3,950,798
186045 Reg Asset-Other	(546,312)	(519,144)	(501,337)	(469,215)
186055 Reg Asset-Accum Amort	(308,742)	(334,470)	(360,198)	
Other Deferred Charges	8,072,647	7,725,414	7,031,328	6,508,986
Other Deferred Debits				
184100 Eng Clearing Dist OH		270	-	
184100 Eng Clearing Dist OH	24,604			
184102 Mngmt Studu - AMR	-	35	-	
184103 Mngmt Study - Pipe Assmnt	-	33	-	
185125 RWIP	598,002	600	7,602	256,123
186401 DDA-Programmed Maint	2,139,855	1,761,136	1,468,485	1,741,451
186405 DDA-RIA Software Licen	-	0	-	
186426 DDA-FAS 112 Costs	6,278	6,278	61,130	
186432 DDA-Cost of Service Study	24,556	8,570	-	
186444 DDA-Waste Disposal	-	70,323	194,063	
186492 DDA-Add'l Security Costs	287	-	15	
186598 DDA-Oth Reg Assets	4,590,278	3,800,211	3,361,154	1,897,923
186703 DDN-Prelim Financing E	-	-	14,125	
186704 DDN-Undistributed Items	(239,927)	2,635	-	
186704 DDN-Undist SC Bill	1,723	-	-	
186705 DDN-iC Rec/Pay Clearing	(42,613)	(274,630)	-	
186707 DDN-ins Oth Than Grp Reg	(8,714)	(37,411)	2,916	
186711 DDN-Acquisition Costs	38,593	19,297	0	
186750 DDN-Engineering Study	-	-	-	
186898 DDN-Oth LT Assets	17,096	0	-	
Other Deferred Debits	7,150,018	5,357,347	5,109,490	3,695,497
Contract Retention	(103,009)	(560,666)	(195,874)	(384,195)
Customer Deposits				
238010 Current Customer Deposits	(500)	(500)	-	-
238020 Unclaimed Cust Deposits	(6,060)	(6,060)	-	-
Customer Deposits	(6,560)	(6,560)	-	-
Unclaimed Ext. Deposit Refund	(6,158)	(4,598)	(4,598)	(5,183)
Advances for Construction				
252120 Adv for Const-NT Ext	(12,503,220)	(12,122,291)	(14,426,762)	
252130 Adv for Const-NT Services	(737,120)	(1,297,082)	(509,107)	
252140 Adv for Const-NT Meters	(162,658)	(231,928)	(358,112)	
252150 Adv for Const-NT Hydrants	(279,823)	(461,197)	(402,609)	
252160 Adv for Const-NT Other	(429,597)	(748,271)	(574,400)	
252220 Adv for Const-Tax Ext	(1,664,983)	(1,587,650)	(221,648)	
Advances for Construction	(15,777,400)	(16,448,419)	(16,492,638)	(21,380,918)
Deferred Income Taxes				
253203 Def FIT-Norm Property	(1,788,512)	(1,788,512)	(1,788,512)	
253301 Def FIT-Other	(27,756,783)	(28,526,266)	(28,154,243)	(30,277,805)
253309 Def FIT-AMT	-	133,392	133,392	
253701 Def SIT-Other	(5,201,914)	(6,111,857)	(5,358,582)	(5,300,963)
B56 Deferred Income Taxes	(34,747,208)	(36,293,243)	(35,167,944)	(35,578,768)
Deferred ITC				
255101 Unamortized ITC - 3%	(123,804)	(115,178)	(109,479)	(94,805)
255102 Unamortized ITC - 4%	(79,216)	(72,109)	(67,503)	
255103 Unamortized ITC - 10%	(1,257,708)	(1,177,847)	(1,125,656)	
Deferred ITC	(1,460,729)	(1,365,134)	(1,302,648)	(94,805)
Deferred Regulatory Liability				
256212 Reg Liab-Exc Def Depr FIT	(1,829,153)	(1,670,417)	(1,566,401)	Acct's 256212 & 256220 (1,109,014)
256220 Reg Liab-Deficit Def FIT	357,833	326,767	306,405	
256232 Reg Liab-Exc Def Depr SIT	-	-	(873,357)	
256250 Reg Liab-ARO/NNS	-	(6,560,981)	(7,597,007)	
256310 Reg Liab-ITC Gross-Up 3%	(83,843)	(77,999)	(74,169)	Acct's 256310,311 & 312 (675,393)
256311 Reg Liab-ITC Gross-Up 4%	(53,655)	(48,840)	(45,689)	
256312 Reg Liab-ITC Gross-Up 10%	(692,997)	(648,999)	(620,165)	
Deferred Regulatory Liability	(2,301,814)	(8,680,469)	(10,470,383)	(1,784,407)
Other Deferred Credits				
262110 DCA-Pension Liab AWWWS	(582,877)	(714,406)	-	
262120 DCA-Pension Pymt Op Co	(2,609,295)	(2,965,911)	(2,381,721)	(1,292,980)

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262210 DCA-Accr OPEB	(299.737)	(299.737)	(299.737)	
262215 DCA-Accr OPEB Med Subsidy	-	-	(42.980)	
262313 DCA-FAS 112 Costs	(6.278)	(6.278)	(61.130)	
262317 DCA-Def Comp Costs	(13.939)	19.670	31.657	(126.275)
262318 DCA-Inc Plan Stock	11.987	11.987	-	
262321 DCA-Inc Plan Cash LT	(1.622)	-	-	
262322 DCA-Inc Plan Cash Annual	(153.408)	(107.545)	(213.722)	
262401 DCN-Ins Other Than Grp Reg	8,714	37,411	(30,765)	
Other Deferred Credits	(3,546,454)	(4,024,810)	(2,998,399)	(1,419,255)
CIAC				
271110 CIAC-NT Mains	(13,285,436)	(13,319,562)	(13,725,613)	
271120 CIAC-NT Ext Dep	(7,719,042)	(8,805,160)	(9,849,066)	
271130 CIAC-NT Services	(8,546,898)	(10,048,961)	(12,726,972)	
271140 CIAC-NT Meters	(167,158)	(168,042)	(168,042)	
271150 CIAC-NT Hydrants	(402,819)	(402,819)	(694,088)	
271160 CIAC-NT Other	(412,593)	(2,670,404)	(2,991,896)	
271170 CIAC-NT WIP	-	-	(359)	
271180 CIAC-NT Non-Utill Prop	(249,725)	(249,725)	(249,725)	
271210 CIAC-Tax Mains	(1,998,493)	(1,998,493)	(1,998,493)	
271220 CIAC-Tax Ext Dep	(548,385)	(548,385)	(704,228)	
271230 CIAC-Tax Services	(5,223,195)	(5,618,527)	(6,049,242)	
271240 CIAC-Tax Meters	(3,299)	(3,299)	(3,299)	
271250 CIAC-Tax Hydrants	(487,487)	(487,487)	(487,487)	
271260 CIAC-Tax Other	(440,903)	(440,903)	(440,903)	
272010 Accum Amort CIAC-Mains	49,049	280,065	281,286	
272040 Accum Amort CIAC-Meters	34,744	35,021	35,023	
272050 Accum Amort CIAC-Hydrants	5,908	5,908	5,908	
272060 Accum Amort CIAC-Other	7,172,337	8,758,962	9,931,964	
CIAC	(32,223,395)	(35,681,810)	(39,835,232)	(46,562,799)