

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: Michael A. Miller/Sheila Miller

188. Please provide an explanation of all items included in the following accounts (by subaccount if any) and provide the appropriate jurisdictional amounts for the year ended December 31, 2007, December 31, 2008, December 31, 2009 and May 31, 2010 (as projected; provide actual 5/31/2010 when it is available):
- a. Other Accounts Receivable
 - b. Accrued Utility Revenues
 - c. Miscellaneous Deferred Debits
 - d. Miscellaneous current and accrued liabilities
 - e. Other Deferred Credits

Response:

See attached schedule for the 2007-2009 actual information. For the forecasted information for the base period please refer to KAW_APP_EX37B_022610, pages 53 and 54 of 54. The actual May 31, 2010 information will be provided when it is available.

For electronic version of this response, refer to KAW_R_AGDR1#188_042610.pdf.

Supplemental Response:

See attached revised schedule that includes information through May, 2010.

For the electronic version, refer to KAW_R_AGDR1#188_supplemental_071510.pdf.

		<u>12-31-2007</u>	<u>12-31-2008</u>	<u>12-31-2009</u>	<u>5-31-2010</u>
a. Other Accounts Receivable					
Account					
146100	Misc A/R System	59,088.32	351,530.05	583,358.35	409,882.27
146100.001	Misc A/R Manual	85,762.43	92,861.46	95,780.13	75,695.81
146105	Misc A/R Retro Insurance		43,248.59	73,652.85	134,446.43
146115	Misc A/R Medicare Subsidy	53,148.94	9,333.80	15,358.20	8,764.62
146370	Accum prov-uncoll miscellaneous a/r	-1,730.57	-85,423.69	-5,044.59	-8,057.51
146500	A/R Assoc Cos			3,440,942.01	
146520	A/R Div Equiv AW02		579.00	1,461.00	2,000.00
146700	IC Rec/Pay Clearing			467.61	
	Total	196,269.12	412,129.21	4,205,975.56	622,731.62

		<u>12-31-2007</u>	<u>12-31-2008</u>	<u>12-31-2009</u>	<u>5-31-2010</u>
b. Accrued Utility Revenues					
Account					
144000	Accrued Utility Revenue	2,562,043.18	2,899,825.02	3,230,671.79	2,982,044.13
	Total	2,562,043.18	2,899,825.02	3,230,671.79	2,982,044.13

		<u>12-31-2007</u>	<u>12-31-2008</u>	<u>12-31-2009</u>	<u>5-31-2010</u>
c. Miscellaneous Deferred Debits					
Account					
185125	RWIP Permits, Fees and Premiums	9.75	9.75	9.75	9.75
185150	RWIP M and S and Purchases	12,292.30	12,892.30	12,892.30	12,892.30
185150.21	RWIP M and S and Purchases	5,034.03	10,991.07	23,126.47	24,161.36
185200	RWIP Co Labor OH	248,161.05	248,031.03	248,096.52	248,031.03
185200.21	RWIP Co Labor OH	30,571.04	71,211.62	124,712.81	163,951.01
185250	RWIP Co Labor OH	126,416.10	126,302.77	126,327.67	126,302.77
185250.21	RWIP Co Labor OH	14,958.90	34,705.02	69,895.25	92,494.39
185260	RWIP Indirect Labor		1,839.97	11,951.92	17,086.23
185275	RWIP Contracted Services	2,076,280.37	2,077,128.98	2,077,128.98	2,077,128.98
185275.21	RWIP Contracted Services	21,486.54	63,114.79	80,714.79	82,214.79
185275.31	RWIP Contracted Services	70,000.00	110,000.00	110,000.00	110,000.00
185280	RWIP Retainage	5,093.07	5,093.07	5,093.07	5,093.07
185315	RWIP Salvage	-80,727.10	-94,294.86	-123,821.81	-130,909.66
185315.31	RWIP Salvage	-10,664.20	-16,068.70	-16,068.70	-16,485.85
185320	RWIP Scrap Meters	-743.50	-68,642.80	-117,787.23	-128,104.66
185320.21	RWIP Scrap Meters	-1,125.51	-1,125.51	-3,975.61	-3,975.61
185322	RWIP Scrap Misc	-780.00	-780.00	-780.00	-780.00
185322.21	RWIP Scrap Misc	-1,202.68	-1,202.68	-1,202.68	-2,210.68
185322.31	RWIP Scrap Misc	-252.00	-2,389.80	-7,377.70	-7,817.12
185950	RWIP Reg Liab Reclass		15,143.07	-12,019.99	
185999	RWIP Clear Removal and Salvage	-2,169,378.23	-2,402,500.80	-2,402,310.30	-2,402,400.30
185999.21	RWIP Clear Removal and Salvage	-13,394.14	-122,317.75	-160,576.97	-217,203.11
185999.31	RWIP Clear Removal and Salvage		-67,140.54	-44,028.54	-35,441.39
186401	DDA - Programmed Maintenance	1,859,204.78	1,736,957.35	1,608,740.00	1,989,536.13
186426	DDA - FAS 112 Costs	61,130.00	61,130.00	61,130.00	61,130.00
186431	DDA - Depreciation Study	26,965.95	23,504.23	17,503.15	40,190.86
186432	DDA - Cost of Service Study	13,300.70	24,905.37	20,401.76	36,582.84
186444	DDA - Waste Disposal	92,812.50		130,777.31	92,313.36
186598	DDA - Other Reg Assets	2,948,965.56	2,566,249.43	2,124,589.32	1,952,844.27
186703	DDN - Preliminary Financing E	30,118.63			
187007	Preliminary Financing			1,323.56	23,185.90
	Total	5,364,533.91	4,412,746.38	3,964,465.10	4,209,820.66

		<u>12-31-2007</u>	<u>12-31-2008</u>	<u>12-31-2009</u>	<u>5-31-2010</u>
d. Miscellaneous Current and Accrued Liabilities					
Account					
241100	Accrued Vacation Pay	-38,090.94	-83,757.27	-49,945.20	-229,397.96
241201	Accrued Water Purchases	-14,685.98	-14,063.98	-14,024.41	-16,304.98
241202	Accrued Power	-235,527.46	-273,116.11	-259,142.19	-301,847.28
241203	Accrued Legal	-158,899.50	-73,915.62	-3,729.76	-50,063.51
241206	Accrued Wages	-21,851.10	-72,003.06	-100,188.00	-295,482.00
241207	Accrued Insurance	-503.77			
241208	Accrued Rents	-12,000.00			
241210	Accrued Waste Disposal		-50,004.00	-100,008.00	-124,294.00
241211	Accrued Reintree Medical Reimbursement	-8,000.00	-11,249.58	-10,000.00	-4,375.13
241212	Accrued DCP Compensation	-11,077.64	-6,400.03	-7,353.17	-6,535.00
241214	Accrued Bank Fees	-50,832.12	-18,126.40	-37,818.68	-25,395.67
241220	PR-Tax Coll Sit KY	-13,531.13	-30,805.26	-30,936.31	
241220.001	WH PR Union Dues	-2,051.41	-2,039.88		
241220.002	WH PR Charity Contribution	-76.00	-284.00		-544.50
241220.005	WH PR Flex Spending Account	-3,209.05	-4,084.20	-3,171.72	-3,159.68
221220.006	WH PR 401k Contribution	-56,872.01	-21,870.06	-20,116.59	-225.89
221220.008	WH PR Garnishments	-1,601.79	-1,746.94		
221220.010	WH PR Tax Coll Pay Fit	-33,050.36	-37,054.58		-101.22
221220.012	WH PR Tax Coll Pay Lit	-25,384.75	-27,890.47	-27,355.98	-18,008.97
221220.013	WH PR Tax Coll Pay Fica	-21,138.72	-23,807.46		-112.76
221220.014	WH PR-ESPP			-3,578.72	0.00
221220.999	WH PR Miscellaneous		-4,154.52		
241227	Accrued Employer 401k Match	-14,193.47	-7,251.15	-7,587.59	-6,527.65
241228	Accrued PFD Div Requirements	-19,460.10	-19,314.48	-19,531.50	-12,937.67
241230	Unclaimed Credits	-22,150.68	-22,872.46	-19,919.26	-22,264.33
241232	Outstanding Checks Payable		-2,376.88	-2,526.22	-2,281.22
241234	Unclaimend Ext Dep Refund Pay	-20,935.20	-351.20	-2,220.02	2,300.81
241236	Unbilled Items System	-224,934.46	-4,669.85	-333,044.96	-16,398.99
241237	Unbilled Stock C System	-31,121.82	-36,107.09	-77,354.99	-29,460.10
241238	Unbilled Stock E System	-85,365.52	-4,786.80	-38,848.17	-26,308.15
241241.005	Cust Asst NonPledged	-65.00	-193.00	-148.00	-114.00
241241.006	Cust Asst Pledged	-34.00	-107.00	-116.00	-88.00
241244	CFO Sales Tax	-153,685.74	-27,053.89	-36,294.73	-30,335.12
241246	Gross Receipts Tax	-216,921.33	-387,814.61	-412,398.08	-279,859.63
241248	Mun Tax	-111,131.07	-125,911.78	-144,217.47	-150,061.89
241249.001	CFO MC/Swr Rev/Cash	-2,395,963.91	-3,335,662.37	-3,853,984.66	-4,870,935.71
241249.002	CFO MC/Swr A/R	1,301,475.84	2,033,021.27	2,205,875.01	2,990,944.56
241249.004	CFO MC/Swr Charge Off	899,711.99	1,146,304.85	1,532,907.97	1,702,634.96
241250	A/P Check Clearing	-1,063,025.98	-1,081,703.92	-960,177.75	-464,565.30
241251	P/R Check Clearing	-177,106.24	-198,837.94	-1,243.79	-2,010.06
241252	Credit Refund A/P Check Clearing			-12,193.62	-7,606.47
241260	Misc Deposits Payable		-8,000.00	-11,000.00	-14,000.00
241261	Accrued Insurance Retro	-39,320.48			
241322	Incentive Plan Cash Annual		-292,529.77	-392,856.59	-118,592.36
241500	Accrued Paving-Analyzed			-45,605.07	-37,698.22
241998	Other Current Liabilities Analyzed	-184,903.28	-117,712.23	-15,583.51	37,696.87
252999	Adv for Construction-Current Portion Recl		-2,500,000.00	-1,200,000.00	-1,200,000.00
	Total	-3,267,514.18	-5,750,303.72	-4,515,437.73	-3,634,316.22
		<u>12-31-2007</u>	<u>12-31-2008</u>	<u>12-31-2009</u>	<u>5-31-2010</u>

e. Other Deferred Credits

Account					
256335	Reg Liab-Gain on Debt Existing			-543,789.50	-489,410.55
262120	DCA-Pension Payment OP CO	-2,174,086.20	-1,389,494.20	-1,352,928.28	-1,073,607.28
262210	DCA-Accrued OPEB	-299,737.00	-299,737.00	-299,735.34	-206,924.74
262215	DCA-Accr OPEB Med Subsidy	-84,567.40	-118,413.56	-167,004.77	-180,328.08
262313	DCA-FAS 112 Costs	-61,130.00	-61,130.00	-61,130.00	-61,130.00
262315	Accrued Div Equivalents		-579.00	-1,461.00	-2,000.00
262317	DCA-Def Comp Costs	31,657.20			
262322	DCA-Inc Plan Cash Annual	-280,134.55			
262398	DCA-Other	-805,090.91	-674,440.22		
	Total	-3,673,088.86	-2,543,793.98	-2,426,048.89	-2,013,400.65