

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2008-00427
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: Michael A. Miller

126. Please provide the per books capital structure of Kentucky-American Water Company at December 31, 2007, March 31, June 30, and September 30, 2008, as well as December 31, 2008, as soon as available. For the purposes of this data request, please provide the information as follows:

- a) Long-term Debt (including that maturing within one year)
- b) Short-term Debt
- c) Other Debt (specify)
- d) Preferred or Preference Stock
- e) Common Stock
- f) Additional Paid-in Capital
- g) Retained Earnings
- h) Total Common Equity (total common equity as well as common equity attributable to unregulated operations, if any)

Please also provide balance sheet support for each of the above-requested capital structures.

Response:

Please see the attached balance sheets for December 2007, and March, June and September 2008.

For the electronic version, refer to KAW_R_AGDR1#126_122308.pdf.

Supplemental Response:

Please see the attached balance sheet for December 2008.

For the electronic version, refer to
KAW_R_AGDR1#126_supplemental_030909.pdf.

83500 American Water Works Company
 GL012BSYGP Kentucky-American Water- CO 12
 0001R Total Company (USGAAP)
 Comparative Balance Sheet
 For the Period Ending 12/31/2008

Kentucky-American Water Co.

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Description	Current Year	Prior Year
ASSETS		
1 Utility Plant	369,485,721	345,341,374
2 Construction work in progress	54,501,130	21,309,716
3 Accumulated depreciation	84,212,099	80,434,533
4 Utility plant acquisition adjustment	310,871	777
5 Other utility plant adjustments		
6 Sub-total Utility Plant	340,085,013	286,543,328
7 Non-Utility property	270,193	249,738
8 Other investments		
Current Assets	234,378	398,277
10 Cash and cash equivalents	234,378	398,277
11 Temporary investments		
12 Customer accounts receivable	2,342,455	1,928,082
13 Allowance for uncollectible accounts	2,899,825	2,562,309
14 Unbilled revenues		388,038
15 Bill refund due from assoc. companies	472,129	139,269
16 Miscellaneous receivables	494,557	634,634
19 Materials and supplies		118,800
20 Sub-total	6,687,104	6,002,834
22 Deferred debits		
23 Debt and preferred stock	795,392	845,867
24 Expense of rate proceeding	122,657	46,897
25 Pension survey & invest charges	6,472,828	152,657
26 Other	4,412,746	6,125,438
27		5,384,534
29 Sub-total	12,363,555	13,207,389
30 Total Assets	359,405,865	306,003,289
CAPITAL AND LIABILITIES		
32 Common Stock	36,568,777	36,568,777
34 Paid in capital	24,128,505	8,056,319
35 Retained Earnings	32,812,189	29,858,795
36 Unearned Compensation		
37 Reacquired C/S & Accum Comp Inc		
38 Total common equity	93,507,471	74,483,891
39 Preferred stock	1,455,600	1,466,700
40 Long term debt	81,200,000	84,300,000
41 Total capitalization	176,163,071	160,250,591
42 Current liabilities		
43 Bank debt	51,825,821	18,115,917
44 Current portion of LTD	3,100,000	3,100,000
45 Accounts Payable	8,445,101	6,507,358
46 Taxes accrued	390,722	2,615,096
47 Interest accrued	1,149,643	1,143,224
48 Customer deposits		
49 Dividends declared		
51 Other	5,750,304	3,267,524
52 Sub-total	69,880,147	34,749,119
54 Deferred credits		
55 Customer adv. for construction	11,916,027	14,653,091
56 Deferred income taxes	37,953,254	35,620,246
57 Deferred investment tax credits	1,133,014	1,217,811
58 Reg liab-inc. tax.refund thru rates	13,001,084	12,254,027
59 Other	2,543,794	3,673,089
60 Sub-total	66,547,173	67,418,264
62 Contributions in aid of construction	46,815,475	43,585,315
Total capital and liabilities	359,405,866	306,003,289