

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

Witness: **Sheila Miller**

11. Please provide a copy of KAWC's trial balances for 12/31/2007, 12/31/2008 and 12/31/2009 and for each month in 2010. In addition, please provide new monthly data as it becomes available through the course of this proceeding.

Response:

Please see attached.

For the electronic version, refer to KAW_R_AGDR1#11_042610.pdf.

Supplemental Response:

Please see attached trial balances for April and May 2010.

For the electronic version, refer to KAW_R_AGDR#11_supplemental_071510.pdf.

83410
GL012TEA
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American Water Works Company
Kentucky-American Water-CA 12
Total Company (USGAAP)
For the period Ending 04/30/2010

07/08/10
13:45:16

Description	April Activity	April Balance	Prior Year Activity	Prior Year Balance
00012 Kentucky-American Water Co.				
B01 Utility Plant Original Cost				
101000 Organization				
201000		37,450.43		37,450.43
202000		70,126.87		70,126.87
203000		335,111.50		335,111.50
203200		91,826.59		91,826.59
203300		68,163.04		68,163.04
203400		4,019.54		4,019.54
203500		2,913.24		2,913.24
203600		5,215.00		5,215.00
203700		9,304.44		9,304.44
203800		5,711.44		5,711.44
203900		822,427.34		822,427.34
204000		1,005,087.97		1,005,087.97
204100		1,537,097.57		1,537,097.57
204200		5,431,200.43		5,431,200.43
204300		9,713,727.89		9,713,727.89
204400		8,415,841.11		8,415,841.11
204500		30,408,264.14		30,408,264.14
204600		1,668,373.27		1,668,373.27
204700		10,121,098.38		10,121,098.38
204800		149,099,136.29		149,099,136.29
204900		44,509,740.23		44,509,740.23
205000		13,144,338.94		13,144,338.94
205100		3,820,256.82		3,820,256.82
205200		3,081,700.94		3,081,700.94
205300		43,008,697.22		43,008,697.22
205400		2,417,266.54		2,417,266.54
205500		699,999.04		699,999.04
205600		7,388,817.62		7,388,817.62
205700		16,680,517.50		16,680,517.50
205800		16,122,409.88		16,122,409.88
205900		11,956,374.89		11,956,374.89
206000		227,159.18		227,159.18
206100		733,970.15		733,970.15
206200		89,281.72		89,281.72
206300		647,858.68		647,858.68
206400		270,410.29		270,410.29
206500		4,551,480.99		4,551,480.99
206600		97,344.12		97,344.12
206700		84,344.12		84,344.12
206800		1,865,582.75		1,865,582.75
206900		1,160,937.05		1,160,937.05
207000		1,207,856.27		1,207,856.27
207100		416,326.63		416,326.63
207200		33,922.60		33,922.60
207300		1,916,927.11		1,916,927.11
207400		1,828,027.11		1,828,027.11
207500		1,525,423.62		1,525,423.62
207600		1,904,143.09		1,904,143.09
207700		1,39,244.65		1,39,244.65
207800		240,687.76		240,687.76
207900		1,238,484.58		1,238,484.58
208000		1,138,250.00		1,138,250.00
208100		37,233.22		37,233.22
208200		263,692.77		263,692.77
208300		2,098,340.30		2,098,340.30
208400		845,754.80		845,754.80
208500		33,873.05		33,873.05
208600		38,634.89		38,634.89
208700		2,168.69		2,168.69
208800				
208900				
209000				
209100				
209200				
209300				
209400				
209500				
209600				
209700				
209800				
209900				
210000				
210100				
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211700				
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221000				
221100				
221200				
221300				
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221500				
221600				
221700				
221800				
221900				
222000				
222100				
222200				
222300				
222400				
222500				
222600				
222700				
222800				
222900				
223000				
223100				
223200				
223300				
223400				
223500				
223600				
223700				
223800				
223900				
224000				
224100				
224200				
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224400				
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224700				
224800				
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225000				
225100				
225200				
225300				
225400				
225500				
225600				
225700				
225800				
225900				
226000				
226100				
226200				
226300				
226400				
226500				
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226700				
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228300				
228400				
228500				
228600				
228700				
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228900				
229000				
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229300				
229400				
229500				
229600				
229700				
229800				

83410 American Water Works Company
GL012TBA Kentucky American Water Co 12
TNAGLI Total Company (USGAAP)
For the Period Ending 04/30/2010

07/08/10
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Description	April Activity	April Balance	Prior Year Activity	Prior Year Balance
00012 Kentucky-American Water Co.				
B01 Utility Plant Original Cost				
101000 WW Pump Equip		10,707.91		10,707.91
371100 WW Pump Equip		3,646.30		3,646.30
371200 WW Pump Equip		80,086.34		80,086.34
380000 WW TD Equip		35,144.16		35,144.16
391100 WW Office Furniture & Equip		27,917.94		27,917.94
391200 WW Trans Equip		34,819.84		34,819.84
392000 WW Tool Shack & Garage Equip		35,025.88		35,025.88
393000 WW Laboratory Equipment		37,982.70		37,982.70
394000 WW Power Operat Equip		20,631.15		20,631.15
395000 WW Comm Relations Equip				
397000 WW Misc Equipment				
101099 Completed Const not Classified			1,949.73CR	
101100 Reg Asset-AFUDC-Debt		272,637.00		272,637.00
103000 Property Held Future Use		114,076.24		114,076.24
104000 Utility Plant Purchased/Sold				
106000 Struct & Imp	11,213.13CR			
304300 Struct & Imp	4.01			
304400 Struct & Imp		6.86		
304500 Struct & Imp				
304600 Struct & Imp				
304700 Struct & Imp				
309000 Supply Mains		799,355.85		
311200 Pump Equip		18,867.87		
311520 Pumping Equipment		15,493.03		
320100 WT Equip		171,667.36		
320200 WT Equip				
331001 Ground Level Facilities				
331101 TD Mains Not Classified by		1,250.54		
331200 TD Mains 4in & Less		89,842.09		
331300 TD Mains 6in to 16in		142,702.03		
331400 TD Mains 18in & Grtr		213,694.61		
333000 Services		372,476.66CR		
334100 Meters		126,491.21		
334110 Meters Bronze Case		105,827.56CR		
334131 Meters Other-Rem Rdr Units		151,016.16CR		
334200 Meter Vaults		361.88		
334300 Hydrants		59,661.34		
335000 Other P/E CPS		236,350.34		
340100 Office Furniture & Equip		1,797.61		
340210 Comp & Periph Mainframe		11,559.31CR		
340220 Comp & Periph Personal				
340230 Comp & Periph Other				
340325 Comp Software Customized				
340330 Comp Software Other				
341100 Trans Equip		141,324.87		
343000 Tools Shop, Garage Equip		19.40		
345000 Power Operat Equip		124.51CR		
346100 Comm Equip Non-Telephone				
346200 Comm Equip Telephone				
347000 Misc Equipment				
354500 WW Struct & Imp Gen				
363000 WW Services Sewer				
393000 WW Tool Shop & Garage Equip				
394000 WW Laboratory Equipment				
B01 Utility Plant Original Cost	1,211,017.06	387,956,005.21	1,182,308.05	373,306,282.14
B02 CWIP				
105050 CWIP Accr-Bldgs		1,063.22	3,014.52CR	
11 CWIP Accr-Infra		1,937,046.27	816,526.72	
21 CWIP Accr-Plant		2,115,350.14	328,317.83CR	
105110 CWIP History				
11 CWIP History		10,021,825.69	10,021,825.69	
21 CWIP History-Bldgs		51,966.84	51,966.84	
31 CWIP History-Infrastr		5,381.46CR	5,381.46CR	
105125 CWIP Permits & Fees		602,319.28	602,319.28	
1 CWIP Permits & Fees		49,192.88	49,192.88	

83410 American Water Works Company
104042BA Kentucky-American Water Co 12
TNAGLL Total Company (USGAAP)
07/08/10
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American Water Works Company
Kentucky-American Water Co 12
Total Company (USGAAP)
For the Period Ending 04/30/2010

Description		April Activity	April Balance	Prior Year Activity	Prior Year Balance
00012 Kentucky-American Water Co.					
B02	CWIP				
105125	CWIP Permits-Bldgs	397.50	971,903.65	5,885.50	812,428.07
11	CWIP Permits-Bldgs	267.00	287,418.61	150.00	161,790.61
31	CWIP Permits-Plant	2,585.00	4,024,449.40	72,767.00	2,906,297.04
105150	CWIP M&S				
11	CWIP M&S				
11	CWIP M&S				
31	CWIP M & S	323,728.32	19,115,344.78	149,335.25	19,115,344.78
105175	CWIP Professional Services	45,657.46	29,829,340.71	26,863,683.32	26,863,683.32
11	CWIP Professional Services		13,445,973.51	46,414.38	12,590,182.72
31	CWIP Professional Services		30,275.55		30,275.55
105200	CWIP Labor				
11	CWIP Labor				
11	CWIP Labor				
31	CWIP Labor	69,273.04	1,875,310.23	16,738.72	1,673,380.88
105250	CWIP Labor OH				
11	CWIP Labor OH				
11	CWIP Labor OH				
31	CWIP Labor OH	42,113.71	1,594,849.32	72,468.56	1,594,849.32
105260	CWIP Overhead				
11	CWIP Overhead				
11	CWIP Overhead				
31	CWIP Overhead	92,066.27	5,581,439.77	4,770,539.85	4,770,539.85
105270	CWIP Service				
11	CWIP Service				
11	CWIP Service				
31	CWIP Service	3,534.18	1,770,547.82	600.37	1,765,848.50
105275	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	31,866.38	1,765,848.50	54,483.65	2,990,624.84
105280	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	2,059,306.13	688,754.64	1,755,823.75	688,754.64
105285	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	25,587.07	181,140.89	178,824.63	178,824.63
105300	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	106,994.36	5,642,509.00	26,012.45	4,770,923.79
105350	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	2,587.07	1,951,502.38	3,141.55	1,755,823.75
105375	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	447,571.96	5,269.73	8,430.68	5,269.73
105390	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	48,286.83	68,566.57	26,527.98	1,041,227.05
105395	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	109,202.75	366,817.31	26,670.271	26,670,271.06
105400	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	59,054.89	61,325.00	61,325.00	61,325.00
105410	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	48,286.83	5,077,801.33	4,451,608.99	4,451,608.99
105420	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	28,572.45CR	4,528,508.36	250,209.40	2,307,228.86
105430	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	973,200.72CR	100,683.04	1,395,626.44	61,014,306.18
105440	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	270,308.37CR	366,817.31	6,685,971.09	366,817.31
105450	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	28,572.45CR	22,858.20	22,858.20	22,858.20
105460	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	93,640.76	195,028.00	195,028.00	195,028.00
105470	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	447,571.96	703,911.94	703,911.94	703,911.94
105480	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	48,286.83	51,763.27	51,763.27	51,763.27
105490	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	109,202.75	6,226,037.66	1,500,382.60	1,500,382.60
105500	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	59,054.89	909,634.38	10,380.86	1,898,209.69
105510	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	109,202.75	809,429.26	809,429.26	809,429.26
105520	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	59,054.89	74,380.19	74,380.19	74,380.19
105530	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	48,286.83	3,671,920.95	1,967,459.39	1,967,459.39
105540	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	28,572.45CR	1,151,595.07	13,504.36	1,141,236.45
105550	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	973,200.72CR	176,511.62	176,511.62	176,511.62
105560	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	270,308.37CR	562,183.19	876,552.73CR	562,183.19
105570	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	28,572.45CR	876,552.73CR	876,552.73CR	876,552.73CR
105580	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	93,640.76	9,843,395.47CR	9,843,395.47CR	9,843,395.47CR
105590	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	2,618.00	2,618.00	2,618.00	2,618.00
105600	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	973,200.72CR	93,640.76	70,832.49	277,208.07
105610	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	270,308.37CR	66,127.65	66,127.65	66,127.65
105620	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	973,200.72CR	3,526.85CR	3,526.85CR	3,526.85CR
105630	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	270,308.37CR	51,962,726.94CR	51,962,726.94CR	51,962,726.94CR
105640	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	973,200.72CR	1,950,918.77CR	1,950,918.77CR	1,950,918.77CR
105650	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	270,308.37CR	101,230,858.68CR	91,744,167.34CR	91,744,167.34CR
105660	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	973,200.72CR	335,402,375.53CR	1,188,050.36CR	29,435,822.92CR
105670	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	270,308.37CR	1,188,050.36CR	1,188,050.36CR	1,188,050.36CR
105680	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	973,200.72CR	1,188,050.36CR	1,188,050.36CR	1,188,050.36CR
105690	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	270,308.37CR	1,188,050.36CR	1,188,050.36CR	1,188,050.36CR
105700	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	973,200.72CR	1,188,050.36CR	1,188,050.36CR	1,188,050.36CR
105710	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	270,308.37CR	1,188,050.36CR	1,188,050.36CR	1,188,050.36CR
105720	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	973,200.72CR	1,188,050.36CR	1,188,050.36CR	1,188,050.36CR
105730	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	270,308.37CR	1,188,050.36CR	1,188,050.36CR	1,188,050.36CR
105740	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	973,200.72CR	1,188,050.36CR	1,188,050.36CR	1,188,050.36CR
105750	CWIP Retainage				
11	CWIP Retainage				
11	CWIP Retainage				
31	CWIP Retainage	270,308.37CR			

American Water Works Company
Kentucky American Water Works
Company (USGAAP)
Total Trial Balance
For the Period Ending 04/30/2010

83410
GL012TBA
TNAG11

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07/08/10
13:45:16

Description	April Activity	April Balance	Prior Year Activity	Prior Year Balance
00012 Kentucky-American Water Co.	1,722,915.94	153,822,787.31	8,651,081.29	85,906,895.20
B02 CWIP				
105999 Undistributed Items				
B02 CWIP				
B03 Accumulated Depreciation				
108105 AD UPIS-Acc Depr-Not Classifd	4,809.53CR	50,405,056.61CR	742,548CR	50,357,868.74CR
AD UPIS-AccDepr-Oper Equip	34,546.26CR	31,138,325.00CR	34,374.99CR	3,114,313.17CR
AD UPIS-AccDepr-Admin Equip	13,900.20CR	17,789,875.20CR	16,579.77CR	23,841,126.86CR
AD UPIS-AccDepr-Int Water Pr	332,870.20CR	27,697,071.41CR	323,877.39CR	19,342,223.21CR
AD UPIS-AccDepr-Offc Equip	112,161.80CR	6,243,751.58CR	102,288.51CR	7,649,170.31CR
AD UPIS-AccDepr-Office Equip	171,172.91CR	8,252,279.73CR	92,127.89CR	7,542,169.23CR
AD UPIS-AccDepr-Cap Develop	51,139.30CR	55,540,855CR	52,139.30CR	2,040,107.64
108110 AD UPIS-Removal Cost		2,040,107.64		
AD UPIS-Salvage		306,245.44CR		139,706.95CR
108115 AD UPIS-Salvage				
AD UPIS-Scrap Meters	4,913.00CR	23,226.64CR		23,226.64CR
108120 AD UPIS-Scrap Meters				
AD UPIS-Scrap Misc		10,764.38CR		10,764.38CR
108122 AD UPIS-Scrap Misc				
AD UPIS-Salv Trade-In		16,975.00CR		16,975.00CR
108135 AD UPIS-Salv Trade-In				
AD UPIS-Salv Sale		2,490.81CR		2,490.81CR
108140 AD UPIS-Salv Sale				
AD UPIS-Orig Cost-Not Classifd	32,492.03	14,422,616.50	98,078.58	13,619,948.72
108145 AD UPIS-Orig Cost-Not Classifd		119,589.18CR	575.00CR	112,689.18CR
108190 Acc Depr Reg Asset	575.00CR			
Acc Depr Reg Asset	600,320.19CR	93,137,690.79CR	500,896.64CR	86,348,739.53CR
B03 Accumulated Depreciation				
B04 UPAA				
114100 UPAA-ATL		455,951.18		455,951.18
UpAA-ATL	1,765.58CR	178,717.14CR	1,751.77CR	157,530.18CR
115100 Accum Amort UPAA-ATL		277,234.04	1,751.77CR	298,421.00
Accum Amort UPAA-ATL				
B04 UPAA				
B07 Non Utility Property, Net				
121100 NUP-Land		270,192.68		270,192.68
NUP-Land		270,192.68		270,192.68
B07 Non Utility Property, Net				
B10 Cash & Cash Equivalents				
131312 BB&T				
BB&T	96,282.10CR	220,676.68	31,084.07	212,283.79
Deutsche Bank				
Cash-Mellon Lockbox				
131998 Cash Clear-NSF Checks	53.00CR	200.00	365.30	365.30
Cash Clear-NSF Checks	200.00	122.81	986.57	986.57
001 Cash Clear-Mixed Pymt	140.00			
002 Cash Clear-Misc DR/CR	1,946.17			
003 Cash Clear-MI's	1,77.64CR	77.64CR	11,370.90	7,235.56
004 Cash Clear-ORCOM		2,067.15CR		
005 Cash Clear-Interco	2,098.37CR	400.00	271.63CR	374.49CR
006 Petty Cash		400.00		400.00
134100 Petty Cash		2,000.00		2,000.00
Petty Cash				
134101 Petty Cash-OTC		221,254.70	43,535.21	222,896.73
Petty Cash-OTC	96,224.94CR			
B10 Cash & Cash Equivalents				
B12 Customer Accounts Receivable				
141000 Customer A/R	716,830.06	3,032,888.06	326,053.92	2,247,114.81
Customer A/R				
141999 Customer A/R Clearing	77.64CR	77.64CR	1,903.52	111.39
Customer A/R Clearing				
B12 Customer Accounts Receivable				
141999 Customer A/R Clearing				
Customer A/R Clearing	716,752.42	3,032,810.42	327,957.44	2,247,226.20
B13 Allowance for Uncollectible A/				
143000 Accum prov-uncoll accts	6,776.72CR	231,018.02CR	30,694.44	214,208.92CR
Accum prov-uncoll accts				
B13 Allowance for Uncollectible A/				
143000 Accum prov-uncoll accts	6,776.72CR	231,018.02CR	30,694.44	214,208.92CR

83410 GI 012TBA TNAGLI	American Water Works Company Kentucky American Water Co 12 Total Trial Balance (USGAAP) For the Period Ending 04/30/2010				Prior Year Activity	Prior Year Balance
	Description	April Activity	April Balance	Prior Year Activity		
B14	Accrued Utility Revenue					
14400	Accrued Utility Revenue	425,096.56CR	2,715,540.44	144,123.91CR	2,413,334.44	
B14	Accrued Utility Revenue	425,096.56CR	2,715,540.44	144,123.91CR	2,413,334.44	
B16	Miscellaneous Receivables					
146100	Misc A/R System	395,340.40CR	290,498.46	65,630.70	537,716.79	
001	Misc A/R Manual	70,737.84	203,085.97	1,552.91CR	97,355.84	
146105	Misc A/R Petrolins		134,466.43		54,705.25	
146115	Misc A/R Medicare Subsidi		15,598.80	1,498.27CR	21,423.03	
146300	Misc A/R Adv to Employees	589.78CR				
146370	Accum prov-uncoll misc a/r					
146500	A/R Assoc Cos	3,055.17	5,583.43CR	7,863.81	86,907.92CR	
146520	A/R Div Equiv AM02					
AW02	A/R Div Equiv AM02	116.00	1,894.00	86.00	666.00	
146800	Rents Receivable					
147000	IC Rec/Pay Clearing	200,151.25CR	200,151.25CR			
		522,172.42CR	439,808.98	70,529.33	624,958.99	
B16	Miscellaneous Receivables					
B17	Materials & Supplies					
151100	Plant Material	8,228.21CR	482,009.05	1,642.34CR	420,241.12	
151300	Chemicals	24,903.90CR	188,658.29	56,698.14CR	281,286.58	
		33,132.11CR	670,667.34	58,340.48CR	701,527.70	
B19	Prepayments					
165100	Prepaid Taxes		1,000.00		300,803.08	
165200	Prepaid Insurance	53,960.64CR	225,818.74	58,876.84	238,930.10	
165300	Prepaid PUC/PSC Assessments	7,700.97CR	15,401.96	7,050.29CR	14,100.58	
165400	Prepaid Audit Fees	9,247.58CR	6,977.20			
165500	Prepaid Other	11,220.67	94,884.36	27,866.32	116,873.74	
174100	Deferred Vacation Pay	131,222.88	229,397.96	129,965.10	234,709.81	
174200	Curr State Def Tax					
174300	Curr Fed Def Tax					
		71,534.36	573,480.22	204,842.17	905,417.31	
B23	Debt & Preferred Stock Exp					
181110	Unamort Debt Exp-Out			665.38CR	138,810.60	
181111	Unamort Debt Exp NOIAS	665.38CR	130,826.04			
181120	Unamort Debt Exp-Inv					
AW46	Unamort Debt AW46			5,285.56CR	133,385.88	
181121	Unamort Debt AW46 NOIAS	9,449.90CR	1,500,324.22	1,381.14CR	472,346.69	
AW46	Unamort Debt AW46 NOIAS					
181512	Pref Stk Exp w/ mandatory	64.24CR	20,492.56	64.24CR	21,263.44	
		10,179.52CR	1,651,642.82	7,396.32CR	765,806.61	
B24	Deferred Rate Proceedings					
182000	Deferred Rate Proceedings	18,606.55	597,423.44	6,524.73	611,055.95	
B24	Deferred Rate Proceedings	18,606.55	597,423.44	6,524.73	611,055.95	
B25	Preliminary Survey & Invest					
183000	Prelim Survey & Invest		52,203.63		125,657.24	

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American Water Works Company
Kentucky American Water Co 12
Total Balance (USGAAP)
For the Period Ending 04/30/2010

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Description	April Activity	April Balance	Prior Year Activity	Prior Year Balance
00012 Kentucky-American Water Co.		52,203.63		125,657.24
B25 Preliminary Survey & Invest				
18300 Prelim Survey & Invest	107,107.89	2,069,020.32	163,194.69	1,116,141.62
B25 Preliminary Survey & Invest				
B26 Deferred Regulatory Asset				
186030 Reg Asses-AMR-Reg				
186035 Reg Asses-AMR-Reg	40,775.00CR	3,039,804.38	38,487.00CR	3,510,800.38
186040 Reg Asses-AMR-Reg	2,008.00	421,017.39CR	2,008.00	445,113.39CR
186045 Reg Asses-AMR-Reg	6,687.26CR	596,691.43CR	6,154.73CR	519,285.43CR
186055 Reg Asses-AMR-Reg	61,653.63	7,453,520.20	120,560.96	6,885,023.91
B26 Deferred Regulatory Asset				
B27 Other Deferred Debits				
183280 DEF-Customer Service Project	28,849.38CR	87,542.88	70,535.54	276,566.70
184100 Eng Clearing-Dist OH	782.73CR	1,951.67	136.46	551.82CR
184102 Mngmt Study-AMR	1,059.66	4,146.21	160.49	1,193.19
184103 Mngmt Study-Pipe Assmnt	28,572.45	93,640.76CR	70,832.49CR	277,208.07CR
184199 Eng Clearing-Reclass				9.75
185125 RWIP Permits Fees & Premiums				12,892.30
185150 RWIP M & S and Purchases				14,785.94
185200 RWIP Co Labor				248,031.03
185250 RWIP Co Labor OH				87,402.91
185260 RWIP Indirect Labor				126,302.77
185275 RWIP Contracted Services				45,981.12
185280 RWIP Retainage				3,499.24
185315 RWIP Salvage				2,072,128.98
185320 RWIP Salvage				2,072,128.98
185322 RWIP Salvage				110,000.00
185322 RWIP Salvage				5,093.07
185322 RWIP Salvage				107,886.36CR
185322 RWIP Salvage				16,068.70CR
185322 RWIP Salvage				78,051.61CR
185322 RWIP Salvage				1,125.51CR
185322 RWIP Salvage				780.00CR
185322 RWIP Salvage				1,202.68CR
185322 RWIP Salvage				4,083.30CR
185322 RWIP Salvage				17,995.22
185322 RWIP Salvage				2,397,400.30CR
185322 RWIP Salvage				2,142,748.12CR
185322 RWIP Salvage				67,140.54CR
185322 RWIP Salvage				1,792,312.31
185322 RWIP Salvage				61,130.00
185322 RWIP Salvage				21,503.87
185322 RWIP Salvage				26,513.50
185322 RWIP Salvage				2,530,170.32

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American Water Works Company
Kentucky American Water Co 12
Total Company (USGAAP)
Trial Balance
For the period Ending 04/30/2010

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Description	April Activity	April Balance	Prior Year Activity	Prior Year Balance
00012 Kentucky-American Water Co.				
B27 Other Deferred Debits				
186711 DDN-Acquisition Costs				
DDN-Acquisition Costs				
186750 DDN-Engineering Studie				
DDN-Engineering Studie				
186898 DDN-OTH LT Assets				
DDN-OTH LT Assets				
187007 Prelim Financing E	4,066.70	9,677.60	11,500.00	12,877.50
187598 Other LT Asset			36,639.17CR	
Other LT Asset			42,697.08	
B27 Other Deferred Debits	55,209.07	4,193,793.26		4,444,507.50
B33 Common Stock				
201200 Com Stk Subs Interco		36,568,776.50CR		36,568,776.50CR
AW02		36,568,776.50CR		36,568,776.50CR
B33 Common Stock				
B34 Paid In Capital				
205175 Donations stkhld I/C		21,329.44CR		21,329.44CR
AW02				
205300 Gain on res/cap I/C				
Gain on res/cap I/C		180.00CR		180.00CR
AW02				
205310 Gain on Res/Can AW02		6,330.00CR		3,330.00CR
Gain on res/cap min int.				
205440 Misc PIC Interco	2,097.99CR	56,639,810.19CR	1,623.99CR	46,615,443.07CR
AW02	2,097.99CR	56,667,649.63CR	1,623.99CR	46,640,282.51CR
B34 Paid In Capital				
B35 Retained Earnings				
210210 R/E at Acquisition		343,498.00CR		343,498.00CR
AW02				
210240 R/E Since Acquisition		34,874,382.48CR		32,443,221.53CR
R/E Since Acquisition				
B35 Retained Earnings		35,217,880.48CR		32,786,719.53CR
B39 Preferred Stock				
215110 Pref Stk-Outside				
Pref Stk-Outside				
215410 Pref Stk Sub Outside				
Pref Stk Sub Outside		1,445,600.00CR		1,455,600.00CR
B39 Preferred Stock		1,445,600.00CR		1,455,600.00CR
B40 Long Term Debt				
215113 Pref Stk-Mand LT				
Pref Stk-Mand LT		4,500,000.00CR		4,500,000.00CR
221110 Bonds-Outside				
Bonds-Outside		23,500,000.00CR		23,500,000.00CR
221120 Bonds-Inside				
Bonds-Inside		118,390,000.00CR		50,100,000.00CR
AW46		146,390,000.00CR		78,100,000.00CR
B40 Long Term Debt				
B43 Bank Debt				
231200 Notes Pay-Assoc Cos				
Notes Pay-Assoc Cos				
AW46	1,840,588.42CR	40,586,355.38CR	6,583,782.71CR	59,296,310.94CR
Notes Pay	1,840,588.42CR	40,586,355.38CR	6,583,782.71CR	59,296,310.94CR
B43 Bank Debt				
B44 Current Portion LTD				
232200 Curr Portion LTD-In				
AW46		3,100,000.00CR		3,100,000.00CR
Curr Portion LTD-AW46		3,100,000.00CR		3,100,000.00CR
B44 Current Portion LTD				
B45 Accounts Payable				
234100 Accts Pay-Gen System				
Accts Pay-Gen System		947,139.97CR	696,757.67CR	1,647,861.57CR
234110 Accts Pay-Pcard				
Accts Pay-Pcard		6,894.68	6,306.19CR	3,372.49
234120 Accts Pay-Utility Billing				
Accts Pay-Utility Billing				

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03410 Kentucky-American Water Co 12
03410 Total Company (USGAAP)
03410 Trial Balance
03410 For the Period Ending 04/30/2010

83410 American Water Works Company
03410 Kentucky-American Water Co 12
03410 Total Company (USGAAP)
03410 Trial Balance
03410 For the Period Ending 04/30/2010

83410 American Water Works Company
03410 Kentucky-American Water Co 12
03410 Total Company (USGAAP)
03410 Trial Balance
03410 For the Period Ending 04/30/2010

Description	April Activity	April Balance	Prior Year Activity	Prior Year Balance
00012 Kentucky-American Water Co.				
B45 Accounts Payable				
234200 Accts Pay-Contract Retention	156,017.84CR	4,673,785.46CR	268,018.51CR	2,319,716.34CR
234300 Accts Pay-Misc	24,501.43CR	211,304.37CR	6,749.01	214,519.49CR
006 Accts pay-MrkDsgt Accr	69,577.11CR	141,049.86CR	61,479.94	14,114.45CR
007 Accts pay-Forward Accl	206.24	19,261.30CR	9,225.05	77,284.83
008 Accts Pay-1/2 Loan Clearing	2,672.51	28,910.88	406,220.08CR	
234350 Accts Pay-Prop Exp Accl				
234400 Accts Pay-Prop Exp Accl	1,115,230.40	4,053,459.63CR	485,194.37CR	7,323,268.78CR
234500 Accts Pay-AW03	46,605.31	13,453.83	226,711.27CR	154,924.86CR
234510 Accts Pay-ASSN Cos				
AW01 Accts Pay-ASSN Cos	155,616.30			
AW02 Accts Pay-AW46	6,479.52			
280999 Interco Rec/Pay	7,765.51	13,761.26CR	2,106.45CR	8,277.41CR
	913,902.37	10,016,796.25CR	2,239.20	3,317.27CR
B45 Accounts Payable			2,011,621.34CR	11,605,342.85CR
B46 Accrued Taxes				
236111 Gross Receipts - Income Tax	5,000.00CR	80,001.00CR		
236120 FUTA	7,616.27	163.96CR	7,900.74	1.36CR
236130 FICA	5,326.40CR	27,596.00CR	10,752.86CR	23,787.17CR
236140 SUTA	15,201.26	313.91CR	15,702.98	10.38CR
236151 Gen Tax - Property	281,996.91CR	3,876,567.81CR	229,073.01CR	916,134.08CR
236152 Gen Tax - Sales/Use	4,359.81	8,758.07CR	7,294.56CR	13,110.36CR
236170 Gen Tax-Other		4,347.18CR	41.47	4,531.38CR
236210 Acct FIT - Current Yr	594,691.84CR	1,188,105.92	52,692.00	347,181.00
236220 Acct FIT - Pr Yrs		791,776.41CR	237,155.00CR	653,199.97
236230 Acct SIT - Current Yr	71,220.40CR	254,315.26	85,099.00CR	51,964.00
236240 Acct SIT - Pr Yrs		997,139.03	886,803.00	731,853.86
236310 Curr Def FIT		188,555.00	29,399.00CR	69,782.00
236320 Curr Def SIT/LIT		34,387.00	5,362.00CR	12,726.00
	931,058.21CR	2,127,022.13CR	359,004.76	909,132.10
B46 Accrued Taxes				
B47 Accrued Interest				
237200 Int Acct-LTD-Outside	137,712.50CR	594,597.09CR	137,712.50CR	594,597.09CR
237300 Int Acct-LTD-Inside	915,100.41	1,561,290.54CR	1,255,634.16	165,791.09CR
AW46 Int Acct-LTD-AW46				
241228 Accrued PFD Div Requirements	31,762.50CR	63,525.00CR	31,762.50CR	63,525.00CR
002 Acct PFD Div w/mand	745,625.41	2,219,412.63CR	1,086,159.16	823,913.18CR
B47 Accrued Interest				
B51 Misc Current Liabilities				
241100 Accrued Vacation Pay	131,222.88CR	229,397.96CR	129,965.10CR	234,709.81CR
241201 Acct Water Purchases	2,372.00	10,306.98CR	835.00	14,820.50CR
241202 Acct Power	13,677.05	321,738.33CR	1,354.78	281,136.96CR
241203 Acct Legal	22,757.39	37,316.69CR	3,989.84CR	18,530.94CR
241205 Acct TMS License				
241206 Acct Wages	47,038.92CR	264,730.60CR	46,352.95CR	216,735.75CR
241208 Acct Rents				
241210 Acct Waste Disposal	4,286.00CR	120,008.00CR	4,167.00CR	66,672.00CR
241211 Acct Retiree Medical Reimb	791.73CR	3,541.73CR	791.73CR	3,416.73CR

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 GL012TBA Kentucky-American Water Co 12
 TNAG11 Total Company Balance (USGAAP)
 For the Period Ending 04/30/2010

Description	April Activity	April Balance	Prior Year Activity	Prior Year Balance
00012 Kentucky-American Water Co.				
B51 Misc Current Liabilities				
241212 Accr DCP Contribution	1,363.56CR	5,567.59CR	3,584.51	4,167.99CR
241214 Accr Bank Fees	9,679.92CR	39,317.54CR	92.55	27,154.94CR
241220 WH PR-Tax Coll SIT KY	14,807.62	3,159.68CR	1,193.00CR	15,447.54CR
002 WH PR-Tax Coll SIT KY	569.50			2,891.96CR
005 WH PR-Charity Contribution		15,059.87CR	20,742.05	14,842.30CR
006 WH PR-Flex Spending Account		4,514.49CR	12,178.32	5,229.39CR
012 WH PR-401k Contribution	12,569.72			
014 WH PR-Tax Coll Pay LIT	2,261.37CR			
999 WH PR-Miscellaneous				
241227 Accr Employer 401k Match	25.76	5,946.04CR	4,723.64	5,049.47CR
241228 Accrued PFD Div Requirements	12,937.67	6,468.83CR	13,021.00	6,510.50CR
241229 Accr Construction Costs Pay				
241230 Unclaimed Credits Pay		22,264.33CR		13,178.10CR
241232 Outstanding Checks Pay		2,281.22CR		2,376.88CR
241234 Unclaimed Ext Dep Refund Pay	80.79CR	2,300.81CR	9,285.96	759.60CR
241236 Unbilled Items-System	134,108.63	18,630.26CR	25,426.75	4,979.09CR
241237 Unbilled Stock C-System	7,534.64	23,679.85CR	17,108.67	24,906.82CR
241238 Unbilled Stock E-System	86,410.39	4,035.54CR	27,902.67CR	28,352.67CR
241241 CFO-Cust Asst NonPledged	133.00	62.00CR	53.00CR	202.00CR
005 CFO-Cust Asst NonPledged	76.00	38.00CR	37.00CR	114.41CR
241244 CFO-Sales Tax	9,556.95CR	42,431.77CR	16,241.08CR	33,714.16CR
241246 CFO-Gross Rcts Tax	141,875.50CR	534,606.71CR	114,750.11CR	455,513.93CR
241248 CFO-Mun Tax	15,201.12CR	154,714.71CR	7,350.72CR	124,563.88CR
241249 CFO-Mgmt Contracts				
001 CFO-MC/Swr Rev/Cash	762,086.37CR	4,940,547.70CR	199,738.73CR	3,239,516.36CR
002 CFO-MC/Swr A/R	785,815.50	3,148,992.50	207,212.90	1,839,763.16
004 CFO-MC/Swr ChgOff	46,041.04	1,668,611.38	22,153.96	1,262,489.61
241250 A/P Check Clearing	148,148.52CR	459,534.18CR	1,533,174.80CR	2,349,313.78CR
241251 P/R Check Clearing	5,055.99CR	1,097.11CR	2,830.27CR	7,128.77CR
241252 Cred Refund A/P Check Clearing	3,137.96	6,314.85CR		
241260 Misc Deposits Payable	1,000.00CR	14,000.00CR		5,000.00CR
241322 Incentive Plan Cash Annual	22,589.04CR	96,003.32CR	22,166.44CR	94,207.27CR
241500 Accrued Paving-Analyzed	19,017.90	28,706.88CR		
241998 Other Curr Liab Analyzed	85,289.20CR	103,999.31CR	72,504.23CR	140,596.69CR
252999 Adv for Const-Cur Portion Recl CP		1,200,000.00CR		2,150,000.00CR
	225,536.09CR	3,904,719.00CR	1,848,155.69CR	6,479,488.42CR
B51 Misc Current Liabilities				
B55 Advances for Construction				
252110 Adv for Const-NT Mains	3,648.20CR	221,037.41CR	3,648.20CR	177,259.01CR
252120 Adv for Const-NT Ext	7,134.07	14,215,642.21CR	899,878.40CR	13,944,699.25CR
252130 Adv for Const-NT Services				
252140 Adv for Const-NT Meters				
252150 Adv for Const-NT Hydrants				
252160 Adv for Const-NT Other				
252170 Adv for Const-NT WIP	329,604.13	433,690.46CR	917,219.01	553,823.70CR

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83410 GL012TBA TNAG11	American Water Works Company Kentucky-American Water Co 12 Total Company (USGAAP) Trial Balance		For the Period Ending 04/30/2010		10 07/08/10 13:45:16
	Description	April Activity	April Balance	Prior Year Activity	
00012	Kentucky-American Water Co.				
B55	Advances for Construction				
252999	Adv for Const-Cur Portion Recl Adv for Const-Cur Portion R	333,090.00	1,200,000.00	13,692.41	2,150,000.00
B55	Advances for Construction		13,670,370.08CR		12,525,781.96CR
B56	Deferred Income Taxes				
253203	Def FIT-Norm Property	78,361.52	42,942,811.96CR	62,118.00CR	1,886,054.00CR
253301	Def FIT-Other				32,516,301.54CR
253309	Def FIT-Other				133,392.00
253701	Def SIT-Other	14,290.87	6,526,387.74CR	31,418.00	5,216,506.88CR
B56	Deferred Income Taxes	92,652.39	49,469,199.70CR	30,700.00CR	39,485,470.42CR
B57	Deferred ITC				
255101	Unamortized ITC - 3%	637.67	83,971.21CR	637.67	91,623.25CR
255102	Unamortized ITC - 4%	525.42	46,447.45CR	525.42	52,752.49CR
255103	Unamortized ITC - 10%	5,903.33	889,533.03CR	5,903.33	960,372.99CR
B57	Deferred ITC	7,066.42	1,019,951.69CR	7,066.42	1,104,748.73CR
B58	Deferred Regulatory Liability				
256212	Reg Liab-Exc Def Depr FIT	11,733.58	1,097,056.59CR	11,733.58	1,237,859.55CR
256220	Reg Liab-Exc Def Depr FIT	2,296.50CR	214,545.84	2,296.50CR	242,103.84
256232	Reg Liab-Deficit Def FIT	4,057.00	1,504,286.50CR	4,057.00	1,552,970.50CR
256250	Reg Liab-Exc Def Depr SIT	114,269.54CR	11,554,398.67CR	124,270.23CR	10,221,738.20CR
RWIP	Reg Liab-Cost of Removal	7,746.45CR	9,378.85	4,943.32CR	17,995.22CR
256310	Reg Liab-ITC Gross-Up 3%	432.00	56,888.75CR	432.00	62,072.75CR
256311	Reg Liab-ITC Gross-Up 4%	355.83	31,455.21CR	355.83	35,725.17CR
256312	Reg Liab-ITC Gross-Up 10%	3,252.33	490,072.70CR	3,252.33	529,100.66CR
B58	Deferred Regulatory Liability	104,481.75CR	14,510,233.73CR	111,679.31CR	13,415,358.21CR
B59	Other Deferred Credits				
256335	Reg Liab-Gain on Debt Exting	10,875.79	500,286.34CR	10,875.79	630,795.82CR
256340	Regulatory Liab - Other				
262120	DCA-Accr Pension Def Benefit	109,281.00CR	1,224,128.28CR	139,476.59CR	1,603,532.56CR
262210	DCA-Accr OPEB	92,811.08CR	392,546.66CR	103,117.34CR	404,095.34CR
262215	DCA-Accr OPEB Med Subsidy	158.81	176,957.55CR	3,875.21CR	135,876.27CR
262313	DCA-FAS 112 Costs		61,130.00CR		61,130.00CR
262315	Accr Div Equivalents	116.00CR	1,894.00CR	86.00CR	666.00CR
262398	DCA-Other				
265800	FIN 48 Reserve - Federal		1,596,492.00CR		
265810	FIN 48 Reserve - State		287,434.00CR		
B59	Other Deferred Credits	191,173.48CR	4,240,868.83CR	235,679.35CR	2,836,095.99CR
B62	CIAC				
271110	CIAC-NT Mains				
271120	CIAC-NT Ext Dep	3,290.44CR	16,656,406.13CR		16,302,886.62CR
271130	CIAC-NT Services	143,779.83CR	11,079,000.62CR	48,928.02	10,997,846.32CR
271140	CIAC-NT Meters		16,830,691.24CR	41,675.00CR	15,557,585.11CR

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American Water Works Company
Kentucky-American Water Co 12
Total Balance (USGAAP)
For the Period Ending 04/30/2010

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Description	April Activity	April Balance	Prior Year Activity	Prior Year Balance
271150 CIAC-NT Meters		709,078.24CR	471.40CR	577,499.73CR
271160 CIAC-NT Hydrants	15,788.47CR	1,602,540.29CR	58.70	1,515,241.19CR
271170 CIAC-NT Other		4,724,144.63CR	7,821.53CR	4,706,741.29CR
271180 CIAC-NT WIP	6,719.35CR	114,135.35CR	42,053.46CR	147,420.83CR
271190 CIAC-NT Non-Util Prop		249,724.86CR		249,724.86CR
271200 CIAC-NT Main		1,998,493.38CR		1,998,493.38CR
271210 CIAC-Tax Mains		766,585.92CR		766,585.92CR
271220 CIAC-Tax Ex-Dep		6,769,727.01CR	10,469.00CR	6,619,008.01CR
271230 CIAC-Tax Services		3,299.01CR		3,299.01CR
271240 CIAC-Tax Meters		487,486.50CR		487,486.50CR
271250 CIAC-Tax Hydrants		440,902.80CR		440,902.80CR
271260 CIAC-Tax Other				
271270 CIAC-Tax WIP				
272010 Accum Amort CIAC-Mains				378,786.29
272040 Accum Amort CIAC-Meters				35,022.86
272050 Accum Amort CIAC-Hydrants				5,907.84
272060 Accum Amort CIAC-Other	96,577.91	14,010,906.18	92,422.90	12,457,374.85
272100 Accum Amort CIAC-Taxable	23,692.57	872,417.63	23,274.74	590,252.92
B62 CIAC	55,742.61CR	47,548,892.17CR	82,193.97	46,903,376.81CR
00012 Kentucky-American Water Co.	903,679.03	1,855,927.68	673,095.91	948,121.20

83410 American Water Works Company
83612 TBA Kentucky American Water Co
83612 TBA Total Company Balance
83612 TBA Trial Balance
83612 TBA For the Period Ending 05/31/2010

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Description	May Activity	May Balance	Prior Year Activity	Prior Year Balance
00012 Kentucky-American Water Co.				
B01 Utility Plant Original Cost				
101000 Organization		37,450.43		37,450.43
200000 Organizations		37,450.43		37,450.43
300000 Land		39,511.97		39,511.97
300200 Land & IG Rights SS		39,511.97		39,511.97
300300 Land & IG Rights WT		2,129.34		2,129.34
300400 Land & IG Rights TD		1,855.21		1,855.21
300500 Structure & Imp		4,072.34		4,072.34
300600 Structure & Imp P		2,212.28		2,212.28
300700 Structure & Imp WT		9,904.11		9,904.11
300800 Structure & Imp TD		3,904.11		3,904.11
300900 Structure & Imp AC		4,724.11		4,724.11
301000 Structure & Imp Offices		5,717.70		5,717.70
301100 Gen Structures - HVAC		1,681.57		1,681.57
301200 Gen Structures - Shop, Gar		1,923.67		1,923.67
301300 Structure & Imp Misc		1,002.77		1,002.77
301400 Collect & Impounding		5,141.56		5,141.56
301500 Lake, River & Other Intakes		9,331.70		9,331.70
301600 Supply Mains		7,717.47		7,717.47
301700 Power Generation Equip		8,415.91		8,415.91
301800 Pump Equip Electric		4,175.34		4,175.34
301900 Pump Equip Diesel		30,408.02		30,408.02
302000 Pump Equip Hydraulic		1,168.56		1,168.56
302100 Pumping Equipment SS		1,668.61		1,668.61
302200 Pumping Equipment TD		10,121.58		10,121.58
302300 WT Equip Non-Media		149,096.92		149,096.92
302400 Dist Reservoirs & Standpipe		4,533.82		4,533.82
302500 Elevated Tanks & Standpipes		13,160.12		13,160.12
302600 Ground Level Facilities		3,820.18		3,820.18
302700 Clearwell		3,082.10		3,082.10
302800 TD Mains Not Classified by		43,023.78		43,023.78
302900 TD Mains 4in & Less		2,699.69		2,699.69
303000 TD Mains 6in to 8in		7,276.66		7,276.66
303100 TD Mains 10in to 16in		16,122.12		16,122.12
303200 TD Mains 18in & Gtr		11,969.37		11,969.37
303300 Services		233,674.81		233,674.81
303400 Meters		2,997.10		2,997.10
303500 Meters Bronze Case		2,699.69		2,699.69
303600 Meters Plastic Case		7,276.66		7,276.66
303700 Meters Other		15,743.43		15,743.43
303800 Meter Other-Rem Rdr Units		20,252.67		20,252.67
303900 Meter Installations		13,556.77		13,556.77
304000 Hydrants		12,535.76		12,535.76
304100 Other P/E Intangible		22,560.54		22,560.54
304200 Office Furniture & Equip		97,249.20		97,249.20
304300 Comp & Periph Mainframe		84,557.75		84,557.75
304400 Comp & Periph Personal		1,160.937		1,160.937
304500 Comp & Periph Other		416.326		416.326
304600 Computer Software		33,926.63		33,926.63
304700 Comp Software Customized		1,916.92		1,916.92
304800 Comp Software Other		1,828.92		1,828.92
304900 Trans Equip Lt Duty Trks		1,525.425		1,525.425
305000 Trans Equip Hvy Duty Trks		39,244.65		39,244.65
305100 Trans Equip Autos		240,687.58		240,687.58
305200 Trans Equip Other		1,138.484		1,138.484
305300 Tools, Shop, Garage Equip		2,250.00		2,250.00
305400 Laboratory Equipment		37,233.22		37,233.22
305500 Power Operated Equipment		263,692.77		263,692.77
305600 Comm Equip Non-Telephone		2,098.340		2,098.340
305700 Remote Control & Instrument		63,362.83		63,362.83
305800 Comm Equip Telephone		845,754.80		845,754.80
305900 Misc Equipment		33,873.05		33,873.05
306000 Other Tangible Property		38,634.16		38,634.16
306100 WW Land & Ld Rights Gen		1,609.93		1,609.93
306200 WW Struct & Imp Coll				
306300 WW Struct & Imp SPP				
306400 WW Struct & Imp TDP				
306500 WW Struct & Imp Gen				
306600 WW Collectio Sewers Forced				
306700 WW Collecting Mains				
306800 WW Collecting Sewer				
306900 WW Flow Measuring Devices				

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2 Kentucky American Water Co 12
 Total Company (USGAAP)
 Trial Balance
 For the period Ending 05/31/2010

Description	May Activity	May Balance	Prior Year Activity	Prior Year Balance
00012 Kentucky-American Water Co.				
B01 Utility Plant Original Cost				
101000 WW Pump Equip		10,707.91		10,707.91
371100 WW Pump Equip Elect		3,646.30		3,646.30
371200 WW Pump Equip Oth Pwr		80,086.34		80,086.34
390000 WW TD Equipm		439.00		439.00
391100 WW Office Furniture & Equip		35,144.16		35,144.16
392000 WW Trans Equip Lt Duty Trks		27,910.74		27,910.74
393000 WW Storage Equipment		38,822.83		38,822.83
394000 WW Tool Shop, Garage Equip		33,992.00		33,992.00
395000 WW Beverage Equip		21,239.15		21,239.15
397000 WW Comm. Equip				
101099 Completed Const not Classif				
101100 Reg Asset-AVUDC-Debt		272,637.00		272,637.00
103000 Property Held Future Use		114,076.24		114,076.24
104000 Utility Plant Purchased/Sold				
106000 Utility Plant Purchased/Sol				
106000 Struct & Imp p				
304200 Struct & Imp P			6,782.00	6,782.00
304300 Struct & Imp WT			27,407.03CR	27,407.03
304400 Struct & Imp TD			4,851.45	4,851.45
304500 Struct & Imp AG			9,421.79	9,421.79
304600 Struct & Imp Offices			2,070.02	2,070.02
304700 Struct & Imp Store, Shop, Gar				
309000 Supply Mains		96,217.11		96,217.11
310000 Power Generation Equip				
311200 Pump Equip Electric		46,715.00		46,715.00
311520 Pumping Equipment SS				
311530 Pumping Equipment WT				
320100 WT Equip Non-Media		15,493.03		15,493.03
320200 WT Equip Filter Media		177,667.36		177,667.36
330200 Ground Level Facilities				
331001 TD Mains Not Classified by		1,337.76		1,337.76
331100 TD Mains 4in. & Less		73,226.52		73,226.52
331200 TD Mains 6in. to 8in		1,719,922.28		1,719,922.28
331300 TD Mains 10in. to 16in		1,033,329.54		1,033,329.54
331400 TD Mains 18in. & Gtrr				
333000 Services		164,915.16		164,915.16
333400 Meters		283,028.71CR		283,028.71
333410 Meters Other		3,233,827.56CR		3,233,827.56
333411 Meters Other-Rem Rdr Unts		14,475.69CR		14,475.69
333413 Meter Installations		6,788.25CR		6,788.25
333420 Meter Vaults		214.16CR		214.16
333500 Hydrants		18,892.96		18,892.96
333960 Other P/E CPS		102.58		102.58
340210 Comp & Periph Personal		170,377.30		170,377.30
340220 Comp & Periph Other		238,253.19		238,253.19
340320 Comp Software Personal		149,830.99		149,830.99
340325 Comp Software Customized		192,338.28		192,338.28
340330 Tools, Shop, Garage Equip				
343000 Laboratory Equipment				
344000 Power Operated Equipment				
345000 Comm Equip Non-Telephone				
346100 Misc Equipment				
347000 WW Stricct & Imp Gen		140,432.44		140,432.44
354500 WW Collecting Mains		1,187.09		1,187.09
361100 WW Services Sewer		24,191.09		24,191.09
363000 WW Tool Shop & Garage Equip				
393000 WW Laboratory Equipment				
394000 B01 Utility Plant Original Cost		389,507,602.57		389,507,602.57
B02 CWIP				
105050 CWIP Accr-Bldgs				
11 CWIP Accr-Blnds		1,901.82		1,901.82
21 CWIP Accr-Infra		739,387.79		739,387.79
31 CWIP Accr-Plant		2,730,388.74		2,730,388.74
105110 CWIP History				
11 CWIP History		10,021,825.69		10,021,825.69
11 CWIP History-Bldgs		51,966.84		51,966.84
21 CWIP History-Infrastr		5,381.46CR		5,381.46

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American Water Works Company
Kentucky-American Water Co 12
Total Company (USGAAP)
Trial Balance
For the Period Ending 05/31/2010

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Description		May Activity	May Balance	Prior Year Activity	Prior Year Balance
00012	Kentucky-American Water Co.				
B02	CWIP				
105110	CWIP History-Plant		602,319.28		602,319.28
105125	CWIP Permits & Fees		49,192.88		49,192.88
11	CWIP Permits-Bldgs		971,493.25		812,528.01
21	CWIP Permits-Infrastr	9,803.00	4,024,449.40	42,778.00	2,908,568.91
31	CWIP Permits-Plant			2,113.68	
105150	CWIP M&S & Purchases		19,115,344.78		19,115,344.78
11	CWIP M&S-Bldgs		312,707.28		27,185,977.23
21	CWIP M & S-Infrastr	127,523.86	29,947,864.57	315,292.28	27,185,977.23
31	CWIP M & S-Plant	127,070.58	13,573,044.03	32,853.18	12,623,033.90
105175	CWIP Professional Services		30,275.65		30,275.65
11	CWIP Prof Svc-Infrastr	1,062.50	1,877,372.73		1,673,348.98
21	CWIP Prof Svc-Plant		73,348.98		73,348.98
105200	CWIP Labor		1,594,849.33		1,594,849.33
11	CWIP Co Labor-Bldgs	71,188.16	5,656,620.93	73,667.46	4,844,204.11
21	CWIP Co Labor-Infrastr	5,998.94	1,776,456.76	353.26	4,844,204.11
31	CWIP Co Labor-Plant				1,765,848.50
105250	CWIP Co Labor OH		1,765,848.50		1,765,848.50
11	CWIP Labor OH-Bldgs	42,707.28	3,615,366.22	51,157.19	3,043,740.11
21	CWIP Labor OH-Infrastr	2,946.22	3,339,376.05	225.09	3,339,376.05
31	CWIP Labor OH-Plant				1,765,848.50
105260	CWIP Overhead		688,754.64		688,754.64
11	CWIP Overhead-Bldgs	59,375.75	181,140.89	105.97	178,926.60
21	CWIP Overhead-Infrastr	3,416.46	5,701,884.75	52,673.22	4,728,597.01
31	CWIP Overhead-Plant		1,954,918.81	4,444.24	1,762,267.99
105270	CWIP Service Co Chgs		5,269.73		5,269.73
11	CWIP Service Co Chgs	5,162.24	691,728.75	114,341.58	1,155,568.63
21	CWIP AMWSC Chg-Infrastr	555,680.11	2,205,735.00		628,990.30
31	CWIP AMWSC Chg-Plant				1,155,568.63
105275	CWIP Contracted Services		26,670,271.06		26,670,271.06
11	CWIP Contracted Services	564,409.94	82,767,614.41	1,660.95	65,668,957.28
21	CWIP Contr Svc-Bldgs	2,219,931.45	113,722,490.68	5,125,844.76	66,140,150.94
31	CWIP Contr Svc-Infrastr				66,140,150.94
105280	CWIP Retainage		366,817.31		366,817.31
11	CWIP Retainage	32,788.97	61,325.00	51,763.27	65,325.00
21	CWIP Retainage-Bldgs	100,450.68	5,110,590.30	236,536.18	4,503,655.31
31	CWIP Retainage-Infrastr		4,628,959.04		2,543,765.04
105285	CWIP Developer Const Costs		100,683.04		
21	CWIP Developer Const Costs				
105300	CWIP Paving		22,858.20		22,858.20
11	CWIP Paving		195,235.55		195,028.00
21	CWIP Paving-Infrastr		466.06		466.06
31	CWIP Paving-Plant				
105350	CWIP AFUDC Debt		703,911.94		703,911.94
11	CWIP AFUDC Debt-Bldgs	449,775.56	51,763.27	1,764,173.83	51,763.27
21	CWIP AFUDC Debt-Infrastr	54,346.84	6,675,813.22	1,764,173.83	1,764,173.83
31	CWIP AFUDC Debt-Plant		963,981.22	46,388.69CR	851,821.00
105375	CWIP AFUDC Equity		809,429.26		809,429.26
11	CWIP AFUDC Equity	111,897.75	74,380.19	74,380.19	74,380.19
21	CWIP AFUDC Eqty-Bldgs	66,460.11	3,783,818.70	2,308,022.17	2,308,022.17
31	CWIP AFUDC Eqty-Plant		1,218,055.18		1,080,889.69
105390	CWIP Tran Py Chg-Bldgs		176,511.62		176,511.62
11	CWIP Tran Py Chg-Bldgs		562,183.19		562,183.19
21	CWIP Tran Py Chg-Infrastr		876,552.73CR		876,552.73CR
31	CWIP Tran Py Chg-Plant				
105391	CWIP Trans Current Yr Chgs		9,843,395.47CR		9,843,395.47CR
11	CWIP Trans Current Yr Chgs				
21	CWIP Trans Current Yr Chgs				
31	CWIP Trans Current Yr Chgs				
105399	CWIP Prelim Eng-Plant		2,618.00		2,618.00
31	CWIP Prelim Eng-Plant				
105810	CWIP Engineering Clearing	7,016.12	100,656.88	25,231.81	302,439.88
105820	CWIP Engineering Clearing				
105820	CWIP Undistributed Items			66,127.65CR	
105900	CWIP Transfer to UPIS				
11	CWIP Transfer to UPIS				
21	CWIP Transfer to UPIS				
11	CWIP Tran UPIS-Bldgs	1,218,388.24CR	51,962,726.94CR	3,526.85CR	3,526.85CR
21	CWIP Tran UPIS-Infrastr		1,950,918.77CR		51,962,726.94CR
31	CWIP Tran UPIS-Plant		102,449,246.92CR		1,950,918.77CR
21	CWIP Tran UPIS-Infrastr			507,703.64CR	
21	CWIP Tran UPIS-Plant				92,251,870.98CR

American Water Works Company Kentucky American Water Co 12 Total Trial Balance (USGAAP) For the Period Ending 05/31/2010		May Activity	May Balance	Prior Year Activity	Prior Year Balance
83410	00012 Kentucky-American Water Co.				
83410	B02 CWIP				
83410	105900 CWIP Tran UPIS-Plant	334,502.20CR	35,736,877.73CR	3,661,405.47CR	33,097,228.39CR
83410	31 CWIP Tran UPIS-Plant	2,484,250.80	156,307,038.11	3,243,701.50	89,150,596.70
108105	B03 Accumulated Depreciation				
108105	AD UPIS-Acc Depr-Not Classifd	9,311.26CR	50,414,367.87CR	1,210.61CR	50,369,079.35CR
01	AD UPIS-AccDepr-Not Classifd	34,240.97CR	1,263,227.83CR	38,402.58CR	3,548,713.50CR
02	AD UPIS-AccDepr-Orig Equipm	19,900.51CR	28,078,755.72CR	398,782.74CR	24,148,863.50CR
05	AD UPIS-AccDepr-Infrastruc	332,777.98CR	11,808,291.31CR	103,998.04CR	19,486,184.22CR
06	AD UPIS-AccDepr-Off Water Pr	171,345.90CR	8,312,709.17CR	92,130.74CR	7,681,304.97CR
07	AD UPIS-AccDepr-Off Equipm	51,185.32CR	56,7080.15CR	52,139.30CR	2,040,107.64
09	AD UPIS-AccDepr-Cap Develop	51,139.30CR			
108110	AD UPIS-Removal Cost		2,040,107.64		2,040,107.64
108115	AD UPIS-Salvage		317,102.17CR		139,706.95CR
108120	AD UPIS-Scrap Meters	10,856.73CR			23,226.64CR
108122	AD UPIS-Scrap Misc		23,226.64CR		10,764.38CR
108135	AD UPIS-Salv Trade-In		10,764.38CR		16,975.00CR
108140	AD UPIS-Salv Sale		16,975.00CR		2,490.81CR
108145	AD UPIS-Orig Cost-Not Classifd	1,293.08	14,423,909.58	5,931.89	13,625,880.61
108190	Acc Depr Reg Asset	575.00CR	120,164.18CR	575.00CR	113,264.18CR
B03	Accumulated Depreciation	642,660.62CR	93,780,351.41CR	595,257.83CR	86,943,997.36CR
B04	UPAA				
114100	UPAA-ATL		455,951.18		455,951.18
115100	Accum Amort UPAA-ATL	1,765.58CR	180,482.72CR	1,765.58CR	159,295.76CR
B04	UPAA	1,765.58CR	275,468.46	1,765.58CR	296,655.42
B07	Non Utility Property, Net				
121100	NUP-Land		270,192.68		270,192.68
B07	Non Utility Property, Net		270,192.68		270,192.68
B10	Cash & Cash Equivalents				
131312	BB&T				
003	Deutsche Bank				
005	Cash-Mellon Lockbox	128,923.63	349,600.31	6,075.95CR	206,207.84
007	Cash Clear-NSF Checks		80.99		356.00
131998	Cash Clear-NSF Checks		80.99		9,300.00CR
001	Cash Clear-Mixed Pymt	80.99		9,300.00CR	986.57CR
002	Cash Clear-Misc DR/CR	200.00CR			
003	Cash Clear-MI's	90.86CR	31.95		
004	Cash Clear-ORCOM	37.34CR	69.30		
005	Cash Clear-Interco	146.94	1,095.86CR	9,562.98CR	2,327.42CR
006	Petty Cash	971.29		362.12	12.37CR
134100	Petty Cash		400.00		400.00
134101	Petty Cash-OTC		2,000.00		2,000.00
B10	Cash & Cash Equivalents	129,794.65	351,049.35	16,272.68CR	206,624.05
B12	Customer Accounts Receivable				
141000	Customer A/R	148,678.16CR	2,884,209.90	99,748.58	2,346,863.39
141999	Customer A/R Clearing	144.06	66.42	67.74	179.13
B12	Customer Accounts Receivable	148,534.10CR	2,884,276.32	99,816.32	2,347,042.52
B13	Allowance for Uncollectible A/				
143000	Accum prov-uncoll accts	50,646.43CR	281,664.45CR	6,532.27	207,676.65CR

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American Water Works Company Kentucky American Water, CO 12 Total Company (USGAAP) Trial Balance For the Period Ending 05/31/2010		May Activity	May Balance	Prior Year Activity	Prior Year Balance
83410	00012 Kentucky-American Water Co.				
83410	B13 Allowance for Uncollectible A/ 143000 Accum prov-uncoll accts	50,646.43CR	281,664.45CR	6,532.27	207,676.65CR
83410	B14 Accrued Utility Revenue	266,503.69	2,982,044.13	504,961.81	2,918,296.25
83410	B14 Accrued Utility Revenue	266,503.69	2,982,044.13	504,961.81	2,918,296.25
83410	B16 Miscellaneous Receivables	119,383.81	409,882.27	135,333.63CR	402,383.16
83410	146100 Misc A/R-System	6,223.76CR	196,862.21	90,815.01	188,170.85
83410	001 Misc A/R-Manual		134,466.43		54,705.25
83410	146105 Misc A/R-Retro Ins		8,764.62	7,237.06CR	14,185.97
83410	146115 Misc A/R-Medicare Subsidy	6,834.18CR			
83410	146300 Misc A/R-Adv to Employees				
83410	146370 Accum prov-uncoll misc a/r				
83410	146500 A/R Assoc Cos	2,474.08CR	8,057.51CR	753.01CR	87,660.93CR
83410	146520 A/R Div Equiv AW02				
83410	AW02 A/R Div Equiv AW02	106.00	2,000.00	146.00	812.00
83410	146800 Rents Receivable				
83410	147000 IC Rec/Pay Clearing				
83410	B16 Miscellaneous Receivables	200,151.25			
83410	B16 Miscellaneous Receivables	304,109.04	743,918.02	52,362.69CR	572,596.30
83410	B17 Materials & Supplies				
83410	151100 Plant Material	10,899.00	492,908.05	14,870.27	435,111.39
83410	151300 Chemicals	21,788.90	210,447.19	11,916.42	293,203.00
83410	B17 Materials & Supplies	32,687.90	703,355.24	26,786.69	728,314.39
83410	B19 Prepayments				
83410	165100 Prepaid Taxes		1,000.00	13,110.36CR	287,692.72
83410	165200 Prepaid Insurance	45,505.17CR	180,313.57	48,233.88CR	190,696.22
83410	165300 Prepaid PUC/PSC Assessments	7,700.97CR	7,700.99	7,050.29CR	7,050.29
83410	165400 Prepaid Audit Fees	1,872.42	8,849.62		
83410	165500 Prepaid Other	5,232.22	100,116.58	671.28	117,545.02
83410	174100 Deferred Vacation Pay		229,397.96		234,709.81
83410	174200 Curr State Def Tax				
83410	174300 Curr Fed Def Tax				
83410	B19 Prepayments	46,101.50CR	527,378.72	67,723.25CR	837,694.06
83410	B23 Debt & Preferred Stock Exp				
83410	181110 Unamort Debt Exp-Out				
83410	181111 Unamort Debt Exp NOIAS	665.38CR	130,160.66	665.38CR	138,145.22
83410	181120 Unamort Debt Exp-In				
83410	AW46 Unamort Debt Exp-AW46				
83410	181121 Unamort Debt AW46 NOIAS	9,449.90CR	1,490,874.32	5,285.56CR	128,100.32
83410	AW46 Unamort Debt AW46 NOIAS				
83410	181512 Pref Stk Exp w/ mandatory	64.24CR	20,428.32	1,381.14CR	470,965.55
83410	B23 Debt & Preferred Stock Exp	10,179.52CR	1,641,463.30	7,396.32CR	758,410.29
83410	B24 Deferred Rate Proceedings				
83410	182000 Deferred Rate Proceedings	8,459.24	605,882.68	13,628.30	624,684.25

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American Water Works Company
Kentucky-American Water Co 12
Total Balance (USGAAP)
For the Period Ending 05/31/2010

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Description	May Activity	May Balance	Prior Year Activity	Prior Year Balance
00012 Kentucky-American Water Co.				
B24 Deferred Rate Proceedings				
182000 Deferred Rate Proceedings	8,459.24	605,882.68	13,628.30	624,684.25
B25 Preliminary Survey & Invest				
183000 Prelim Survey & Invest		52,203.63		125,657.24
B25 Preliminary Survey & Invest		52,203.63		125,657.24
B26 Deferred Regulatory Asset				
186030 Reg Asset-Other	113,488.64	2,182,508.96	178,413.57	1,294,555.19
186035 Reg Asset-Other	40,775.00CR	2,999,029.38	38,487.00CR	3,472,313.38
186040 Reg Asset-Other	2,008.00	419,009.39CR	2,008.00	443,105.39CR
186055 Reg Asset-Other	6,687.26CR	603,378.69CR	6,332.12CR	525,617.55CR
B26 Deferred Regulatory Asset	68,034.38	7,521,554.58	135,602.45	7,020,626.36
B27 Other Deferred Debits				
183280 DEF-Customer Service Project				
184100 Eng Clearing Dist OH	5,743.10	93,285.98	25,022.77	301,589.47
184102 Mngmt Study - AMR	360.86	2,312.53	33.35CR	585.17CR
184103 Mngmt Study - Pipe Assmnt	912.16	5,058.37	242.39	1,435.58
184199 Eng Clearing Reclass	7,016.12CR	100,656.88CR	25,231.81CR	302,439.88CR
185125 RWIP Clearing Reclass		9.75		9.75
185150 RWIP M & S and Purchases		12,892.30		12,892.30
21 RWIP M & S and Purchases		24,161.36		15,721.14
185200 RWIP Co Labor		248,031.03		248,031.03
21 RWIP Co Labor		163,951.01		90,016.98
185250 RWIP Co Labor OH		126,302.77		126,302.77
21 RWIP Co Labor OH		92,494.39		47,870.60
185260 RWIP Indirect Labor		17,086.23		4,048.79
21 RWIP Indirect Labor		2,077,128.98		2,072,128.98
185275 RWIP Contracted Services		82,214.79		75,539.79
21 RWIP Contracted Services		110,000.00		110,000.00
185280 RWIP Retainage		5,093.07		5,093.07
21 RWIP Retainage		130,909.66CR		116,421.36CR
185315 RWIP Salvage		16,485.85CR		16,068.70CR
31 RWIP Salvage		128,104.66CR		78,051.61CR
185320 RWIP Scrap Meters		3,975.61CR		1,125.51CR
21 RWIP Scrap Meters		780.00CR		780.00CR
185322 RWIP Scrap Misc		7,817.12CR		1,202.68CR
21 RWIP Scrap Misc		439.42CR		4,215.70CR
185950 RWIP Reg Liab Reclass		4,668.45CR		29,057.17
21 RWIP Reg Liab Reclass		14,047.30CR		29,057.17
185999 RWIP Clear Removal & Salvag		2,402,400.30CR		2,397,400.30CR
21 RWIP Clear Removal & Salvag		2,217,203.11CR		154,305.97CR
186401 DDA-Programmed Maint		35,431.39CR		67,140.54CR
21 DDA-Programmed Maint		1,989,536.13		1,773,499.14
186405 DDA-RIA Software Licen				
21 DDA-RIA Software Licen		61,130.00		61,130.00
186426 DDA-FAS 112 Costs				
21 DDA-FAS 112 Costs		40,190.86		21,003.78
186431 DDA-Depreciation Study				
21 DDA-Depreciation Study		500.09CR		

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American Water Works Company
Kentucky-American Water-Co 12
Total Company (USGAAP)
Trial Balance
For the Period Ending 05/31/2010

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Description	May Activity	May Balance	Prior Year Activity	Prior Year Balance
00012 Kentucky-American Water Co.				
B27 Other Deferred Debits				
186432 DDA Cost of Service Study	2,221.52	33,582.84	521.85CR	25,991.65
186444 DDA Waste Disposal	7,692.79CR	92,313.36		
186598 DDA Waste Disposal	34,349.01CR	1,952,844.27	11,583.04CR	2,518,587.28
186711 DDN Reg Assets				
186750 DDN Acquisition Costs				
186898 DDN Engineering Study				
187007 DDN Reg Assets				
Prelim Financing E	13,508.30	23,185.90	483.44CR	12,394.06
B27 Other Deferred Debits	1,009.90CR	4,192,783.36	31,901.59CR	4,412,605.91
B33 Common Stock				
201200 Com Stk Subs Interco		36,568,776.50CR		36,568,776.50CR
AW02 Com Stk Subs AW02		36,568,776.50CR		36,568,776.50CR
B33 Common Stock				
B34 Paid In Capital				
205175 Donations		21,329.44CR		21,329.44CR
AW02 Donations Stkhd I/C				
205300 Gain on res/can I/C		180.00CR		180.00CR
AW02 Gain on res/can I/C				
205310 Gain on res/can AW02		6,330.00CR		3,330.00CR
AW02 Gain on res/can min int				
205440 Misc PIC Interco	9,002,100.00CR	65,641,910.19CR	5,043.98CR	46,620,487.05CR
AW02 Misc PIC AW02	9,002,100.00CR	65,669,749.63CR	5,043.98CR	46,645,326.49CR
B34 Paid In Capital				
B35 Retained Earnings				
210210 R/E at Acquisition		343,498.00CR		343,498.00CR
AW02 R/E at Acq AW02				
210240 R/E Since Acquisition		34,874,382.48CR		32,443,221.53CR
R/E Since Acquisition				
B35 Retained Earnings				
B39 Preferred Stock				
215110 Pref Stk-Outside		1,445,600.00CR		1,455,600.00CR
Pref Stk-Outside				
215410 Pref Stk Sub Outside		1,445,600.00CR		1,455,600.00CR
Pref Stk Sub Outside				
B39 Preferred Stock				
B40 Long Term Debt				
215113 Pref Stk-Mand LT		4,500,000.00CR		4,500,000.00CR
Pref Stk-Mand LT				
221110 Bonds-Outside		23,500,000.00CR		23,500,000.00CR
Bonds-Outside				
221120 Bonds-Inside		118,390,000.00CR		50,100,000.00CR
AW46 Bonds-Inside AW46				
B40 Long Term Debt				
B43 Bank Debt				
231200 Notes Pay-Assoc Cos		33,323,787.77CR	7,010,783.96CR	66,307,094.90CR
Notes Pay-Assoc Cos				
AW46 Notes Pay AW46				
B43 Bank Debt				
B44 Current Portion LTD				
232200 Curr Portion LTD-In		3,100,000.00CR		3,100,000.00CR
AW46 Curr Portion LTD-AW46				
B44 Current Portion LTD				
B45 Accounts Payable				
234100 Accts Pay-Gen System		834,844.85CR	895,705.11	752,156.46CR
Accts Pay-Gen System				

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American Water Works Company
Kentucky American Water Co 12
Total Company (USGAAP)
For the Period Ending 05/31/2010

Description	May Activity	May Balance	Prior Year Activity	Prior Year Balance
00012 Kentucky-American Water Co.				
B45 Accounts Payable				
234110 Accts Pay-PCARD	4,379.46	11,274.14	5,178.28CR	1,805.79CR
234200 Accts Pay-Contract Retention	101,435.33CR	4,775,220.79CR	110,210.13CR	2,429,926.47CR
234300 Accts Pay-Misc	24,011.20	187,292.47CR	93,178.60	131,340.89CR
006 Accts Pay-Wkbskt Acct	84,343.20	27,707.30CR	87,899.40CR	57,899.40CR
007 Accts Pay-PCARD Acct	8,062.95CR	29,728.11CR	3,377.87CR	10,136.78CR
008 Accts Pay-1/3 Loan Clearing	10,513.89CR	18,396.99	58,973.89CR	18,311.14
234350 Accts Pay-Proj Exp Acct	581,781.28	3,471,678.35CR	969,890.56	6,353,378.22CR
234400 Accts Pay-AMWS	558,630.98CR	545,177.15CR	167,694.80	12,769.94
AW03 Accts Pay-AW03				
234500 Accts Pay-Assoc Cos	6,772.73CR	9,772.73CR	135,978.53CR	135,978.53CR
AWSI Accts Pay AWS	3,343.91CR	6,638.00CR	2,913.74CR	11,860.11CR
AW46 Accts Pay AW46				
280999 Interco Rec/pay	34,598.93	20,837.67	9,567.54CR	12,884.81CR
	152,706.40	9,864,089.85CR	1,711,865.32	9,893,477.53CR
B45 Accounts Payable				
B46 Accrued Taxes				
236111 Gross Receipts - Income Tax	5,000.00CR	85,001.00CR		1.36CR
236120 FUTA	241.96CR	405.92CR		27,178.08CR
236130 FICA	4,193.76CR	31,789.76CR	3,390.91CR	10.38CR
236140 SUTA	499.66CR	813.57CR		
236151 Gen Tax - Property				
236152 Gen Tax - Sales/Use	281,996.91CR	4,158,564.72CR	229,073.01CR	1,145,207.09CR
236170 Gen Tax - Other	248.80CR	9,006.87CR	6,733.66	6,376.70CR
236210 Acct FIT - Current Yr	491,207.43CR	4,347.18CR		4,531.38CR
236220 Acct FIT - Pr Yrs		696,898.49	38,560.00	385,741.00
236230 Acct SIT - Current Yr	84,262.75CR	791,776.41CR	237,155.00	890,354.97
236240 Acct SIT - Pr Yrs		170,052.51	31,031.00CR	20,933.00
236310 Curr Def FIT		997,139.03	53,197.00	785,050.86
236320 Curr Def SIT/LIT		188,555.00	29,399.00	99,181.00
	867,651.27CR	2,994,673.40CR	106,911.74	1,016,043.84
B46 Accrued Taxes				
B47 Accrued Interest				
237200 Int Acct-LTD-Outside	137,712.50CR	732,309.59CR	137,712.50CR	732,309.59CR
237300 Int Acct-LTD-Inside	634,254.58CR	2,195,545.12CR	293,720.83CR	459,511.92CR
AW46 Int Acct-LTD-AW46				
241228 Accrued PFD Div Requirements	31,762.50CR	95,287.50CR	31,762.50CR	95,287.50CR
002 Acct PFD Div w/mand	803,729.58CR	3,023,142.21CR	463,195.83CR	1,287,109.01CR
B47 Accrued Interest				
B51 Misc Current Liabilities				
241100 Accrued Vacation Pay		229,397.96CR		234,709.81CR
241201 Acct Water Purchases	5,998.00CR	16,304.98CR	1,677.09	13,143.41CR
241202 Acct Power	19,891.05	301,847.28CR	43,419.24CR	324,556.20CR
241203 Acct Legal	12,746.82CR	50,063.51CR	9,249.51CR	27,780.45CR
241205 Acct TMS License				
241206 Acct Wages				
241208 Acct Rents	30,751.40CR	295,482.00CR	22,846.05CR	239,581.80CR
241210 Acct Waste Disposal				

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American Water Works Company
Kentucky American Water Co 12
Total Trial Balance (USGAAP)
For the Period Ending 05/31/2010

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Description	May Activity	May Balance	Prior Year Activity	Prior Year Balance
Accr Waste Disposal	4,286.00CR	124,294.00CR	4,167.00CR	70,839.00CR
Accr Retiree Medical Reimb	833.40CR	4,375.13CR	833.40CR	4,250.13CR
Accr Retiree Medical Reimb	967.41CR	6,535.00CR	389.26CR	4,557.25CR
Accr DCP Contribution	13,921.87	25,395.67CR	1,376.03	25,778.91CR
Accr Bank Fees	544.50CR	3,159.88CR	15,447.54	2,891.96CR
WH PR-Tax Coll SIT KY	225.89CR	101.22CR		
WH PR-Charity Contribution	101.22CR	18,008.97CR	2,121.07CR	16,963.37CR
WH PR-Flex Spending Account	4,514.49	581.61CR	5,229.39	5,550.84CR
WH PR-401k Contribution	6,468.84CR	12,937.67CR	6,510.50CR	13,021.00CR
WH PR-Tax Coll Pay FIT				
WH PR-Tax Coll Pay FIT				
WH PR-Tax Coll Pay FICA				
WH PR-ESPP				
WH PR-Miscellaneous				
Accr Employer 401k Match				
Accr Employer 401k Match				
Accrued PFD Div Requirements				
Accrued PFD Div Requirements				
Accr Construction Costs Pay				
Accr Construction Costs Pay				
Unclaimed Credits Pay				
Unclaimed Credits Pay				
Outstanding Checks Pay				
Outstanding Checks Pay				
Unclaimed Ext Dep Refund Pa				
Unclaimed Ext Dep Refund Pa				
Unbilled Items-System				
Unbilled Items-System				
Unbilled Stock C-System				
Unbilled Stock C-System				
Unbilled Stock E-System				
Unbilled Stock E-System				
CFO-Cust Asst Nonpledged				
CFO-Cust Asst Nonpledged				
CFO-Cust Asst Pledged				
CFO-Cust Asst Pledged				
CFO-Sales Tax				
CFO-Sales Tax				
CFO-Gross Rcpts Tax				
CFO-Gross Rcpts Tax				
CFO-Mun Tax				
CFO-Mun Tax				
CFO-Mgmt Tax				
CFO-Mgmt Tax				
CFO-Mgmt Contracts				
CFO-Mgmt Contracts				
CFO-MC/Swr Rev/Cash				
CFO-MC/Swr Rev/Cash				
CFO-MC/Swr A/R				
CFO-MC/Swr A/R				
CFO-MC/Swr ChgOff				
CFO-MC/Swr ChgOff				
A/P Check Clearing				
A/P Check Clearing				
P/R Check Clearing				
P/R Check Clearing				
Cred Refund A/P Check Clear				
Cred Refund A/P Check Clear				
Misc Deposits Payable				
Misc Deposits Payable				
Incentive Plan Cash Annual				
Incentive Plan Cash Annual				
Accrued Paving-Analyzed				
Accrued Paving-Analyzed				
Other Curr Liab Analyzed				
Other Curr Liab Analyzed				
Adv for Const-Current Porti				
Adv for Const-Current Porti				
B51 Misc Current Liabilities				
B51 Misc Current Liabilities				
Adv for Const-NT Mains				
Adv for Const-NT Mains				
Adv for Const-NT Ext				
Adv for Const-NT Ext				
Adv for Const-NT Services				
Adv for Const-NT Services				
Adv for Const-NT Meters				
Adv for Const-NT Meters				
Adv for Const-NT Hydrants				
Adv for Const-NT Hydrants				
Adv for Const-NT Other				
Adv for Const-NT Other				

American Water Works Company Kentucky-American Water Co 12 Total Company (USGAAP) Trial Balance For the Period Ending 05/31/2010		10 07/08/10 13:48:32
Description	May Activity	Prior Year Balance
00012 Kentucky-American Water Co.		
B55 Advances for Construction		
252170 Adv for Const-NT WIP	139,566.32	98,636.34
252999 Adv for Const-NT WIP	1,200,000.00	2,150,000.00
Adv for Const-Cur Portion Recl	6,516.35CR	140,102.53CR
Adv for Const-Cur Portion R	13,676,886.43CR	12,665,884.49CR
B55 Advances for Construction		
B56 Deferred Income Taxes		
253203 Def Int Nonm Property	119,747.98CR	918,263.00CR
253301 Def Int Norm Property	43,062,559.94CR	33,434,564.54CR
253309 Def Int Other	21,838.53CR	133,392.00
253701 Def Int-AMT	6,548,226.27CR	5,295,154.88CR
Def SIT-Other	49,610,786.21CR	40,482,381.42CR
B56 Deferred Income Taxes		
B57 Deferred ITC		
255101 Unamortized ITC - 3%	637.67	637.67
255102 Unamortized ITC - 4%	525.42	525.42
255103 Unamortized ITC - 10%	883,629.70CR	5,903.33
Unamortized ITC - 10%	7,066.42	7,066.42
B57 Deferred ITC		
B58 Deferred Regulatory Liability		
256212 Reg Liab-Exc Def Depr FIT	11,733.58	11,733.58
256220 Reg Liab-Exc Def Depr FIT	212,249.34	2,296.50CR
256232 Reg Liab-Exc Def Depr FIT	4,057.00	4,057.00
256250 Reg Liab-Exc Def Depr SIT	1,500,229.50CR	1,548,913.50CR
RWIP	119,572.98CR	114,327.21CR
256310 Reg Liab-ITC Gross-Up 3%	4,668.45	11,061.95CR
256311 Reg Liab-ITC Gross-Up 4%	432.00	432.00
256312 Reg Liab-ITC Gross-Up 10%	355.83	355.83
Reg Liab-ITC Gross-Up 10%	3,252.33	3,252.33
B58 Deferred Regulatory Liability		
B59 Other Deferred Credits		
256335 Reg Liab-Gain on Debt Exting	97,370.29CR	107,854.92CR
256340 Regulatory Liab - Other	10,875.79	10,875.79
262120 DCA-Accr Pension Def Benefit	150,521.00	204,391.41
262210 DCA-Accr OPEB	185,621.92	197,554.00
262215 DCA-Accr OPEB Med Subsidy	3,370.53CR	3,875.21CR
262313 DCA-FAS 112 Costs	61,130.00CR	61,130.00CR
262315 Accr Div Equivalents	106.00CR	146.00CR
262398 DCA-Other	2,000.00CR	
265800 FIN 48 Reserve - Federal	1,596,492.00CR	
265810 FIN 48 Reserve - State	287,434.00CR	
FIN 48 Reserve - State	343,542.18	408,799.99
B59 Other Deferred Credits		
B62 CIAC		
271110 CIAC-NT Mains	37,935.35CR	16,694,341.48CR
271120 CIAC-NT Ext Dep		10,997,846.32CR
271130 CIAC-NT Services		

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American Water Works Company
Kentucky American Water
Total Company (USGAAP)
Trial Balance
For the Period Ending 05/31/2010

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Description	May Activity	May Balance	Prior Year Activity	Prior Year Balance
271140 CIAC-NT Services	56,669.61CR	16,887,360.85CR	46,794.00CR	15,604,379.11CR
271150 CIAC-NT Meters	8,843.43CR	717,921.67CR		577,499.73CR
271160 CIAC-NT Hydrants	518.79CR	1,603,059.07CR		1,515,241.19CR
271170 CIAC-NT Other	8,843.43	4,715,301.20CR		4,706,741.29CR
271180 CIAC-NT WIP	27,756.35	86,379.00CR	91,105.33CR	238,526.16CR
271210 CIAC-NT Non-Util Prop		249,724.86CR		249,724.86CR
271220 CIAC-Tax Mains		1,998,493.38CR		1,998,493.38CR
271230 CIAC-Tax Ext Dep		766,585.92CR		766,585.92CR
271240 CIAC-Tax Services	8,277.00CR	6,778,004.01CR	9,215.00CR	6,628,223.01CR
271250 CIAC-Tax Meters		3,299.01CR		3,299.01CR
271260 CIAC-Tax Hydrants		487,486.50CR		487,486.50CR
271270 CIAC-Tax Other		440,902.80CR		440,902.80CR
272010 Accum Amort CIAC-Mains				378,786.29
272040 Accum Amort CIAC-Meters				35,022.86
272050 Accum Amort CIAC-Hydrants				5,907.84
272060 Accum Amort CIAC-Other	96,993.29	14,107,899.47	92,501.73	12,549,876.58
272100 Accum Amort CIAC-Taxable	23,709.95	896,127.58	23,303.01	613,555.93
B62 CIAC	45,058.85	47,503,833.32CR	31,309.59CR	46,934,686.40CR
00012 Kentucky-American Water Co.	1,102,329.18	2,958,256.86	949,787.03	1,897,908.23