

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF KENTUCKY-	)	
AMERICAN WATER COMPANY FOR AN	)	CASE NO.
ADJUSTMENT OF RATES, APPROVAL OF	)	2026-00094
SYSTEM IMPROVEMENT PROGRAM, AND	)	
TARIFF CHANGES	)	

COMMISSION STAFF'S FIFTH REQUEST FOR INFORMATION
TO KENTUCKY-AMERICAN WATER COMPANY

Kentucky-American Water Company (Kentucky-American), pursuant to 807 KAR 5:001, shall file with the Commission an electronic version of the following information. The information requested is due on October 1, 2026. The Commission directs Kentucky-American to the Commission's July 22, 2021 Order in Case No. 2020-00085¹ regarding filings with the Commission. Electronic documents shall be in portable document format (PDF), shall be searchable, and shall be appropriately bookmarked.

Each response shall include the question to which the response is made and shall include the name of the witness responsible for responding to the questions related to the information provided. Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association or a governmental agency, be accompanied by a signed certification of the preparer or the person supervising the preparation of the response on behalf of the entity that the

¹ Case No. 2020-00085, *Electronic Emergency Docket Related to the Novel Coronavirus COVID-19* (Ky. PSC July 22, 2021), Order (in which the Commission ordered that for case filings made on and after March 16, 2020, filers are NOT required to file the original physical copies of the filings required by 807 KAR 5:001, Section 8).

response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

Kentucky-American shall make timely amendment to any prior response if Kentucky-American obtains information that indicates the response was incorrect or incomplete when made or, though correct or complete when made, is now incorrect or incomplete in any material respect.

For any request to which Kentucky-American fails or refuses to furnish all or part of the requested information, Kentucky-American shall provide a written explanation of the specific grounds for its failure to completely and precisely respond.

Careful attention shall be given to copied and scanned material to ensure that it is legible. When the requested information has been previously provided in this proceeding in the requested format, reference may be made to the specific location of that information in responding to this request. When applicable, the requested information shall be separately provided for total company operations and jurisdictional operations. When filing a paper containing personal information, Kentucky-American shall, in accordance with 807 KAR 5:001, Section 4(10), encrypt or redact the paper so that personal information cannot be read.

1. Refer to the Lexington-Fayette Urban County Government (LFUCG) Complaint in Case No. 2026-00249,² page 6. Confirm that Kentucky-American is not requesting to recover the approximate \$27,000 in reassessed permit fees from LFUCG

² Case No. 2026-00249, *Lexington-Fayette Urban County Government v. Kentucky-American Water Company* (Aug. 28, 2026), Complaint at 6.

in the instant proceeding. If unable to confirm, provide the account in which the expense is recorded and explain why Kentucky-American is passing this cost onto its ratepayers.

2. Refer to Kentucky-American's response to Commission Staff's First Request for Information, Item 1, KAWC 2026 Rate Case – Exhibits (25, 26, 37) Revenue WP Support at the "Clinton_Middlesboro Revenue" Tab, Cell G345. Refer also to the 2024 Annual Report for Water Service Corporation of Kentucky (WSCKY) at 19.³ Provide all assumptions and rationale for projecting lower revenues attributable to the Clinton and Middlesboro systems than was listed in WSCKY's 2024 Annual Report.

3. Refer to the Direct Testimony of Charles Rea (Rea Direct Testimony) at 18. Confirm that Kentucky-American has access to any pre-acquisition annual financial reports, audits, operating reports, or other records for the City of Livingston (Livingston) that show the water system's customer usage or revenues. If confirmed, identify the reports or records to which Kentucky-American had access and provide the most recent such report or record. If unable to confirm, provide the annual revenues received from Livingston for each of the three most recent years for which Kentucky-American has data.

4. Refer to Kentucky-American's response to Commission Staff's Fourth Request for Information (Staff's Fourth Request), Item 15, Attachment 2. For each project for which no variance comment was provided and actual expense exceeded budgeted expense, provide a variance comment explaining the cause of the variance and identify the documents supporting the budgeted and actual amounts.

³ *Annual Report of Water Service Corporation of Kentucky to the Public Service Commission for the Year Ended December 31, 2024* at 19.

5. Refer to Kentucky-American's response to Commission Staff's First Request for Information (Staff's First Request), Item 1, KAWC Rate Case 2026 Income Statement, Tab MSFR IS ADJUST SUPPORT D-2. Provide a breakdown of Account 408 Base Period Amount of \$6,429,473 and the Adjustment Amount of \$5,339,459.

6. Refer to Kentucky-American's Base Period Update.

a. Provide all schedules and supporting workpapers used in developing the Base Period Update in Excel format, with all formulas, rows, and columns unprotected and fully accessible.

b. For each updated line item, reconcile the base-period amount as filed to the updated actual amount and explain each variance.

c. For each updated line-item, identify and quantify each resulting change to a forecasted test-period adjustment, proposed revenue requirement, or rate base calculation.

d. Reconcile the updated base-period results to the applicable trial balance and general ledger detail.

7. Provide an update to Kentucky-American's response to the Commission Staff's First Request, Item 36, through the most recent month for which information is available, including the cumulative actual costs incurred, updated estimated total case expense, and supporting documentation not previously provided.

8. Provide the account number and account title where Kentucky-American records permitting fees paid to Lexington Fayette Urban County Government. State whether any such costs are included in the base period or forecasted test period in this case. For each identified account, provide a detailed general-ledger breakdown of the

permitting-fee charges from January 1, 2024, through the most recent month available, including the transaction date, amount, payee, description, account, and subaccount.

9. Refer to the Direct Testimony of William Lewis (Lewis Direct Testimony) at 9, where Kentucky-American discusses the proposed acquisition of Black Mountain Utility District (Black Mountain). Refer also to the final Order in Case No. 2026-00097⁴ generally.

a. Confirm that the proposed acquisition of Black Mountain is closed and finalized, as of the date of this request.

b. If confirmed, provide the date that the proposed acquisition was finalized.

c. If unable to confirm, explain the reasons the proposed acquisition hasn't closed as of the date of this request.

d. Explain in detail whether Kentucky-American had adopted Black Mountain's tariffs prior to filing its application in the instant proceeding.

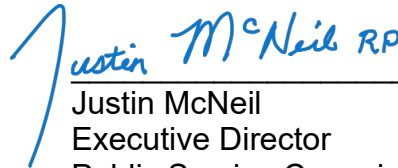
10. Explain why Kentucky-American included rate base additions, revenues, and expenses attributable to the Black Mountain system when the underlying acquisition had not been approved nor has it since been finalized at the time Kentucky-American filed its application in the instant proceeding.

a. Explain the extent to which Kentucky-American's revenue requirement would change if the rate base additions, revenues, and expenses attributable

⁴ Case No. 2026-00097, *Electronic Application of Black Mountain Utility District and Kentucky-American Water Company for the Transfer of Control and Assets* (Ky. PSC July 10, 2026), Order.

to the Black Mountain system were removed from Kentucky-American's forecasted test year.

b. Provide an update to all applicable schedules reflecting the changes described in item 9(f) above. Provide the updated schedules with all calculations in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.


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Public Service Commission
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DATED SEP 17 2026

cc: Parties of Record

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