

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2025-00122
ATTORNEY GENERAL’S SUPPLEMENTAL POST-HEARING
REQUEST FOR INFORMATION

Witness: Robert Prendergast

1. Refer to Kentucky American’s response to the Attorney General’s Post-Hearing Request for Information (“Attorney General’s Post-Hearing Request”), Item 3. Refer to both the sentence which states, “[s]ome of these contracted employees listed may not charge time or have time allocated to KAWC,” as well as the first chart below this sentence. Revise this chart to include only labor expense and headcount for employees that charge time or have time allocated to KAWC.

Response:

Please see the table below updated to only include the headcount for Service Company contracted employees that have time allocated to KAWC.

	2020	2021	2022	2023	2024	Base Year	Forecast Test Year
Shared Services Contracted Labor Expense	\$57,169	\$46,146	\$49,483	\$50,042	\$47,087	\$48,789	\$51,307
Shared Services Contracted Headcount	31	29	34	30	45	30	30
KYAW Contracted Labor Expense	\$0	\$0	\$9,456	\$70,075	\$37,256	\$126,908	\$128,114
KYAW Contracted Labor Headcount	0	0	4	7	4	4	4

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2. Refer to Kentucky American’s response to the Attorney General’s Post-Hearing Request, Item 3. For each of the years shown in the second chart at the bottom of page 1 of 2, other than the fact that the two amounts added together equal the totals, provide a detailed explanation as to why the total actual contract services expense was the exact same amount for each of the years 2020 through 2024, although the amounts for contract labor/temp employee expense and 3rd party contract services were different.

Response:

The Company apologizes for a formula error in the table previously provided in the Company’s response to the Attorney General’s Post-Hearing Request, Item 3. The “Contract Labor/Temp Employee Expense” and the “3rd Party Contract Services” expense buckets should have totaled to equal the Company’s historical actual and forecasted Contract Services expense. The table originally provided had incorrect values for the “3rd Party Contract Services” and “Total Contract Services Expense”. Please see the corrected table below.

	2020	2021	2022	2023	2024	Base Year	Forecast Test Year
Contract Labor/Temp Employee Expense	\$0	\$0	\$9,456	\$70,075	\$37,256	\$126,908	\$128,114
3rd Party Contract Services	850,098	930,165	821,107	1,513,645	1,634,398	1,561,183	1,600,332
Total Contract Services Expense	\$850,098	\$930,165	\$830,562	\$1,583,719	\$1,671,654	\$1,688,091	\$1,728,446
Contract Labor % of Overall Contract Services Expense	0%	0%	1%	4%	2%	8%	7%