

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2026-00094
COMMISSION STAFF'S THIRD REQUEST FOR INFORMATION

Witness: John Watkins

1. Refer to the Application, Exhibit 37, Schedule B-1. Refer also to Case No. 2025-00122,² Application, Exhibit 37, Schedule B-1; Case No. 2023-00191,³ Application Exhibit 37, Schedule B-1; Case No. 2018-00358,⁴ Application, Exhibit 37, Schedule B-1; Case No. 2015-00418,⁵ Application, Exhibit 37, Schedule B-1; and Case No. 2012-00520,⁶ Application, Exhibit 37, Schedule B-1. Explain why Materials and Supplies is included as a component to Kentucky-American's rate base in the instant proceeding when Kentucky-American omitted Materials and Supplies from its rate base in its previous five general rate cases.

Response:

Materials and Supplies is included as a component of Kentucky-American's rate base in this proceeding, as it was in each of Kentucky-American's previous five general rate cases. In this instant proceeding, Line No. 19 of Exhibit 37, Schedule B-1 is labeled "Materials and Supplies" and references "B-4 & W/P - 1-5." That reference should be "B-5 & W/P - 1-5." Schedule B-5 identifies "Materials and Supplies" in the amount of \$4,596,235 which ties to Schedule B-1. In the previous 5 cases, the Materials and Supplies was labeled Other Working Capital Allowance but as noted below the Material and Supplies amounts shown in the referenced schedules for each case shows that amount to be only Material and Supplies. Because of this, the Company changed the wording on Schedule B-1 to Material and Supplies as that is what the support has shown it to be.

In Case No. 2025-00122, Exhibit 37, Line No. 19 of Schedule B-1 is labeled "Other Working Capital Allowance" and references "B-4 & W/P - 1-5." Schedule B-4 identifies the Other Working Capital Component as "Materials and Supplies" on Line No. 7 in the amount of \$4,498,367 which ties to Schedule B-1.

² Case No. 2025-00122, *Electronic Application of Kentucky-American Water Company for an Adjustment of Rates* (filed, May 16, 2025), Application, Exhibit 37, Schedule B-1.

³ Case No. 2023-00191, *Electronic Application of Kentucky-American Water Company for an Adjustment of Rates, a Certificate of Public Convenience and Necessity for Installation of Advanced Metering Infrastructure, Approval of Regulatory and Accounting Treatments, and Tariff Revisions* (filed July 7, 2023) Application, Exhibit 37, Schedule B-1. The Application and referenced exhibit were tendered on June 30, 2023, and was deemed deficient by letter dated July 7, 2023. The deficiency was cured on July 7, 2023, and was deemed filed on that date.

⁴ Case No. 2018-00358, *Electronic Application of Kentucky-American Water Company for an Adjustment of Rates* (filed Nov. 28, 2018), Application, Exhibit 37, Schedule B-1.

⁵ Case No. 2015-00418, *Electronic Application of Kentucky-American Water Company for an Adjustment of Rates* (filed Jan. 29, 2016), Application, Exhibit 37, Schedule B-1.

⁶ Case No. 2012-00520, *Application of Kentucky-American Water Company for an Adjustment of Rates Supported by a Fully Forecasted Test Year* (filed Dec. 28, 2012), Application, Exhibit 37, Schedule B-1.

In Case No. 2023-00191, Line No. 19 of Exhibit 37, Schedule B-1 is labeled “Other Working Capital Allowance” and references “B-5 & W/P - 1-5.” Schedule B-5 identifies the Other Working Capital Component as “Materials and Supplies” on Line No. 7 in the amount of \$5,058,174 which ties to Schedule B-1.

In Case No. 2018-00358, Exhibit 37, Line No. 19 of Schedule B-1 is labeled “Other Working Capital Allowance” and references “B-5 & W/P - 1-5.” Schedule B-5 identifies the Other Working Capital Component as “Materials and Supplies” on Line No. 7 in the amount of \$807,789 which ties to Schedule B-1.

In Case No. 2015-00418, Exhibit 37, Line No. 19 of Schedule B-1 is labeled “Other Working Capital Allowance” and references “B-5 & W/P - 1-5.” Schedule B-5 identifies the Other Working Capital Component as “Materials and Supplies” on Line No. 7 in the amount of \$813,037 which ties to Schedule B-1.

In Case No. 2012-00520, Exhibit 37, Line No. 19 of Schedule B-1 is labeled “Other Working Capital Allowance” and references “B-5 & W/P - 1-5.” Schedule B-5 identifies the Other Working Capital Component as “Materials and Supplies” on Line No. 7 in the amount of \$727,081 which ties to Schedule B-1.

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Witness: John Magner

2. Refer to the Application, Direct Testimony of John Magner, page 34 which states that KANEW modeling is performed on a recurring basis and future projections may differ as changes occur within Kentucky-American's system.
 - a. Explain how Kentucky-American's projections for its main replacement rate for 2025 through 2074 compares to the projections of other similarly situated water utilities.
 - b. Provide the timeline for which modeling is performed such that it is performed on a recurring basis.
 - c. Explain whether the suggested main replacement rate for Kentucky-American has changed since the filing of its application.
 - d. Should the modeling result in a material variance in main replacement rate projections from the projections filed in the Application throughout the pendency of this proceeding, provide an update to this discussion. Consider this an ongoing request.

Response:

- a. Kentucky American Water ("KAWC") does not have data regarding main replacements rates for other utilities, however, KAWC's forecasted main replacement rates can be compared to those of other American Water subsidiaries. KAWC's forecasted rates range from 0.84% to 1.18% annually. These rates fall within the overall range of 0.78% to 2.06% annually across American Water's subsidiaries. KAWC notes that main replacement rate forecasts are based on the unique composition of individual distribution systems, therefore replacement rates across systems are not necessarily comparable.
- b. The modeling is currently performed annually as part of KAWC's capital planning processes. The information from the KANEW model is used to prepare water main replacement forecasts in KAWC's capital investment plan.
- c. No, the suggested main replacement rate has not changed since the filing of this case.
- d. KAWC will provide an update should a material change in the main replacement rate projections occur.

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Witness: John Watkins

3. Refer to Kentucky-American's response to Commission Staff's Second Request for Information (Staff's Second Request), Item 28. Refer also to Case No. 2025-00122, generally. Given that approximately five months elapsed between the conclusion of Case No. 2025-00122 and Kentucky-American's filing of the application in this proceeding, explain why Kentucky-American did not include the results of the lead-lag study performed in Case No. 2025-00122 in support of its requested working capital allowance.

Response:

Cash working capital is calculated using the results of a lead-lag study for a defined study period. Because the timing of cash receipts and disbursements changes over time, the resulting cash working capital allowance can fluctuate from one period to another.

The cash working capital amounts proposed and authorized in recent cases demonstrate that the allowance may vary by case:

- Case No. 2025-00122: proposed cash working capital of \$2,788,000; authorized amount of (\$4,459,395).
- Case No. 2023-00191: proposed cash working capital of \$3,141,000; authorized amount of (\$4,961,885).
- Case No. 2018-00358: proposed cash working capital of \$3,754,000; authorized amount of \$3,553,000.

Given the short period of time between the conclusion of Case No. 2025-00122 and Kentucky-American's filing in the current proceeding, the Company determined that performing a new lead-lag study would require additional resources that would increase the rate case expense proposed in this case.

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Witness: John Watkins

4. Refer to Kentucky-American's response to Staff's Second Request, Item 58. This answer was not responsive. Provide the calculation showing how Kentucky-American's anticipated capital spend of \$108,436,701 in the forecasted test year equates to the approximate \$68 million of rate base growth since Kentucky-American's last general rate case.

Response:

Capital spend is not itself a component of rate base; Utility Plant in Service is the applicable rate base component. The change in rate base components from the authorized increase in Case No. 2025-00122 to the proposed 13-month average forecasted period amount is identified by line number in KAW_R_PSCDR03_NUM004_073026_Attachment. Please note that the change column between the last authorized and the 13 month average of the forecasted test year includes changes to all line items of rate base except property held for future use and deferred investment tax credits which are \$0 and (\$2), respectively in both the forecasted test year and the last authorized.

Kentucky-American anticipates capital spend of \$108,436,701 during the forecasted test year, January 1, 2027 through December 31, 2027. Of that amount, approximately \$101,836,629 is expected to be placed into service during the same period. Because rate base is determined on a 13 month average, any capital spend put into service in January 2027 would be recovered based on 12/13 of that amount. If the capital spend is put into service in December 2027, then 1/13 of the spend would be included in rate base. The same proration occurs for each of the months that make up the 13 month average.

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RATE BASE SUMMARY
Forecast Year at December 31, 2027

EXHIBIT 37, SCHEDULE B-1

Rate Base\KAWC 2026 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-1

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DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD

TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED

Witness Responsible: John Watkins

Line No.	Rate Base Component	Supporting Schedule Reference	End of Period Amount	13 Month Avg Forecasted Period Amount	Case No. 2025-00122 Authorized Increase	Change
1						
2	Utility Plant In Service	B-2	\$1,285,137,068	\$1,233,847,445	\$1,146,516,777	\$87,330,668
3						
4	Property Held for Future Use	B-2.6	0	0	0	0
5						
6	Utility Plant Acquisition Adjustments	WP - 1-14	(829,188)	(869,242)	44,168	(913,410)
7						
8	Accumulated Depreciation	B-3	(293,431,734)	(282,456,312)	(266,958,305)	(15,498,007)
9						
10						
11						
12	Net Utility Plant In Service		990,876,146	950,521,891	879,602,640	70,919,251
13						
14						
15	Construction Work in Progress	B-4	0	0	0	0
16						
17	Working Capital Allowance	B-4/W/P - 1-13	0	0	(4,459,395)	4,459,395
18						
19	Materials and Supplies	B-4 & W/P - 1-5	4,596,235	4,596,235	4,498,367	97,868
20						
21	Contributions in Aid of Construction	B-5	(73,354,392)	(74,060,868)	(76,426,172)	2,365,305
22						
23	Customer Advances	B-5	(26,060,340)	(24,270,450)	(22,711,253)	(1,559,197)
24						
25	Deferred Income Taxes	B-5	(135,700,935)	(131,978,808)	(124,355,634)	(7,623,174)
26						
27	Deferred Investment Tax Credits	B-5	(2)	(2)	(2)	0
28						
29	Deferred Maintenance	W/P-1-10	10,366,520	10,086,905	10,069,899	17,006
30						
31	Deferred Debits	W/P-1-11	742,041	770,581	827,661	(57,080)
32						
33	Other Rate Base Elements	W/P-1-12	0	0	(52,259)	52,259
34						
35						
43						
44						
45	Jurisdictional Rate Base		\$771,465,273	\$735,665,485	\$666,993,851	\$68,671,633

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Witness: John Watkins

5. Refer to Kentucky-American's response to Staff's Second Request, Item 30(a). Explain why accumulated depreciation relating to the city of Livingston acquisition was based on the depreciable life of the assets as of December 31, 2024, yet accumulated depreciation relating to the Water Service Corporation of Kentucky acquisition was based on the balance as of December 31, 2025.

Response:

Kentucky-American used the most recent, readily available data at the time of filing to calculate accumulated depreciation for each acquisition. For the City of Livingston acquisition, accumulated depreciation was based on the depreciable life of the assets as of December 31, 2024, and then projected forward through the forecasted test year. For the Water Service Corporation of Kentucky acquisition, accumulated depreciation was based on the balance as of December 31, 2025, and likewise projected forward. Both calculations will be updated with actual amounts as part of the base period update to be filed in September 2026.

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Witness: Robert Prendergast

6. Refer to Kentucky-American's response to Staff's Second Request, Item 35, Attachment 1.
 - a. Provide the Attachment in Excel spreadsheet format with all columns, rows, and formulas unprotected and fully accessible. In the response, include all calculations for each applicable value, including but not limited to the calculation of the Year 1 financials and Escalation Factor values.
 - b. Explain what is meant by "applicable escalation rates" as noted in Note 1 of this Attachment.

Response:

- a. Please see KAW_R_PSCDR3_NUM006_073026_Attachment for the attachment in Excel format. The calculation of Year 1 financials begins with the acquired system's latest financials. The operations team then utilizes the information gathered during site visits and information from other similar sized systems in the Company's footprint to adjust and estimate the Year 1 financials based on our operational judgement and expertise.

As shown in the attachment, with the exclusion of Labor and related costs and the adjustment of the City of Harlan's rate increase the Company was able to reduce Black Mountain's budgeted O&M in Year 1 (see Black Mountain tab) and keep O&M relatively flat in the forecasted test year. In addition, the attachment shows that the Company was able to reduce Middlesboro-Clinton's O&M in both Year 1 financials and the Forecasted Test Year. Due to limited financial information, Livingston forecasted test year amounts are based on operational judgement and expertise based on site visits.
- b. The reference to "applicable escalation rates" represents projected increases in acquisition-related expenses that were developed utilizing CPI and other relevant utility industry inflation information. .

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Witness: Chuck Rea

7. Refer to Kentucky-American's response to Staff's Second Request, Item 12. Explain whether Kentucky-American attempted to collect more recent information from Black Mountain Utility District before utilizing the 2023 annual report in the development of the cost-of-service study.

Response:

During the time of preparing workpapers and exhibits required for this filing, the most recent Black Mountain information available and obtained by the Company is the 2023 annual report. The Company did not request updated information for the purpose of preparing workpapers and exhibits.

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Witness: Chuck Rea

8. Refer to Kentucky-American's response to Staff's Second Request, Item 19.
- a. Explain in detail what costs Kentucky-American recovers through the Sales for Resale rate.
 - b. Identify and explain what may drive Kentucky-American's Sales for Resale rate to be higher than the other identified wholesale water providers.
 - c. Provide all available customer complaint data on the Sales for Resale rate from January 1, 2026, until the issuance of this data request.

Response:

- a. The following costs are allocated to Sales for Resale customers in the Company's class cost of service study and are recovered through the Sales for Resale rate:
 - Source of Supply
 - Power and Pumping
 - Water Treatment
 - Transmission
 - Distribution
 - Storage
 - Meters
 - Services
 - Customer Related Costs

Details related to the allocation of these costs to the Sales for Resale customer class can be found in KAW_R_PSCDR1_NUM003_052926_Attachment provided in response to KAW_R_PSCDR1_NUM003.

- b. As discussed in Mr. Rea's testimony, the Company relies on guidelines from the American Water Works Association when developing the Company's class cost of service study which is used to allocate costs and is used as a guide for establishing rates. The Company does not have details related to how other identified wholesale water providers determine their cost allocations or how their final wholesale customer rates are determined.
- c. There have been no Sales for Resale complaints in 2026.

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Witness: Chuck Rea

9. Refer to Kentucky-American's 2024 Annual Report, page 62.⁷
- a. Explain in detail why the average rate per 1,000 gallons for Sales for Resale customers differs by each customer.
 - b. Explain what other fees or charges impact the average rate per 1000 gallons for each customer.

Response:

- a. The average rate per 1,000 gallons for sales for resale customers differs because the revenue used to calculate the rate includes volumetric revenue, fixed meter charges, and the QIP surcharge, all of which can be different for different customers. Because fixed meter charges and QIP revenue are included in the calculation, each customer's water usage, number of meters, and meter sizes can affect the average rate per 1,000 gallons. Because water usage, number of meters, and meter sizes vary by customer, the average rate can differ by customer.

Additionally, the Company has two SFR customers under contract rates that are different from the Company's normal rate.

- b. Please refer to a. for the charges that impact the average rate per 1,000 gallons.

⁷ *Annual Report of Kentucky-American Water Division to the Public Service Commission for the Calendar Year Ended December 31, 2024* at 62.

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Witness: Charles Rea

10. Refer to Kentucky-American's response to Staff's Second Request, Item 23. The question refers to the rate of return on rate base for each customer class. Confirm whether Kentucky-American can calculate the rate of return on rate base for each customer class at current and proposed rates. If confirmed, provide a responsive table displaying the current and proposed rate of returns on rate base for each customer class.

Response:

See KAW_R_PSCDR3_NUM010_073026_Attachment 1 for an estimate of rate of return on rate base for each customer class at current and proposed rates.

		Residential	Commercial	Industrial	Other Public Authorities	Other Water Utilities	Public Fire	Private Fire	Bulk Sales	Total
Forecast Year Revenue at Proposed Rates	\$	100,941,355	\$ 52,344,638	\$ 5,677,637	\$ 12,277,806	\$ 2,316,812	\$ 1,104,572	\$ 5,343,555	\$ 162,335	\$ 180,168,710
O&M	\$	36,039,106	\$ 15,897,267	\$ 1,944,956	\$ 4,262,393	\$ 897,071	\$ 95,907	\$ 725,540	\$ 52,908	\$ 59,915,148
Depreciation	\$	23,736,171	\$ 9,007,246	\$ 879,224	\$ 2,102,214	\$ 359,689	\$ 930,740	\$ 759,451	\$ 55,417	\$ 37,830,151
Amortization	\$	(12,442)	\$ (6,787)	\$ (865)	\$ (1,628)	\$ (328)	\$ (22)	\$ (942)	\$ (15)	\$ (23,028)
State Income Tax	\$	1,384,327	\$ 755,129	\$ 96,197	\$ 181,183	\$ 36,442	\$ 127,597	\$ 104,844	\$ 1,659	\$ 2,687,379
Federal Income Tax	\$	4,918,488	\$ 2,682,959	\$ 341,786	\$ 643,741	\$ 129,479	\$ 453,349	\$ 372,509	\$ 5,895	\$ 9,548,204
General Taxes	\$	6,505,988	\$ 3,374,483	\$ 420,558	\$ 800,206	\$ 158,576	\$ 9,937	\$ 491,043	\$ 8,140	\$ 11,768,932
Total Expenses	\$	72,571,639	\$ 31,710,298	\$ 3,681,855	\$ 7,988,108	\$ 1,580,928	\$ 1,617,508	\$ 2,452,446	\$ 124,004	\$ 121,726,786
Operating Income	\$	28,369,716	\$ 20,634,341	\$ 1,995,782	\$ 4,289,698	\$ 735,883	\$ (512,935)	\$ 2,891,110	\$ 38,331	\$ 58,441,924
Rate Base	\$	378,899,190	\$ 206,683,628	\$ 26,329,695	\$ 49,591,012	\$ 9,974,468	\$ 34,924,041	\$ 28,696,509	\$ 454,111	\$ 735,552,654
Return on Rate Base		7.49%	9.98%	7.58%	8.65%	7.38%	-1.47%	10.07%	8.44%	7.95%

	Residential	Commercial	Industrial	Other Public Authorities	Other Water Utilities	Public Fire	Private Fire	Bulk Sales	Total
Forecast Year Revenue at Present Rates	\$ 86,825,473	\$ 44,251,545	\$ 4,637,017	\$ 12,277,745	\$ 2,209,941	\$ 6,931,116	\$ 5,305,764	\$ 157,451	\$ 162,596,053
O&M	\$ 35,973,332	\$ 15,868,253	\$ 1,941,406	\$ 4,254,613	\$ 895,433	\$ 95,732	\$ 724,216	\$ 52,811	\$ 59,805,796
Depreciation	\$ 23,736,171	\$ 9,007,246	\$ 879,224	\$ 2,102,214	\$ 359,689	\$ 930,740	\$ 759,451	\$ 55,417	\$ 37,830,151
Amortization	\$ (12,442)	\$ (6,787)	\$ (865)	\$ (1,628)	\$ (328)	\$ (22)	\$ (942)	\$ (15)	\$ (23,028)
State Income Tax	\$ 932,457	\$ 508,641	\$ 64,796	\$ 122,042	\$ 24,547	\$ 85,947	\$ 70,621	\$ 1,118	\$ 1,810,168
Federal Income Tax	\$ 3,115,526	\$ 1,699,471	\$ 216,498	\$ 407,766	\$ 82,016	\$ 287,165	\$ 235,959	\$ 3,734	\$ 6,048,135
General Taxes	\$ 6,521,581	\$ 3,382,571	\$ 421,566	\$ 802,124	\$ 158,956	\$ 9,961	\$ 492,220	\$ 8,160	\$ 11,797,139
Total Expenses	\$ 70,266,625	\$ 30,459,395	\$ 3,522,625	\$ 7,687,130	\$ 1,520,313	\$ 1,409,523	\$ 2,281,525	\$ 121,225	\$ 117,268,362
Operating Income	\$ 16,558,848	\$ 13,792,150	\$ 1,114,391	\$ 4,590,615	\$ 689,629	\$ 5,521,593	\$ 3,024,238	\$ 36,227	\$ 45,327,692
Rate Base	\$ 378,899,190	\$ 206,683,628	\$ 26,329,695	\$ 49,591,012	\$ 9,974,468	\$ 34,924,041	\$ 28,696,509	\$ 454,111	\$ 735,552,654
Return on Rate Base	4.37%	6.67%	4.23%	9.26%	6.91%	15.81%	10.54%	7.98%	6.16%

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Witness: Robert Prendergast / William A. Lewis

11. Refer to Kentucky-American's response to the Attorney General's First Request for Information (Attorney General's First Request), Item 38, Attachment KAW_R_AGDR1_NUM038_062626, page 3. Refer also to Kentucky-American's Response to Staff's Second Request, Item 27. For the calendar year 2025, Kentucky-American's forecasted headcount was 166, yet the actual employee count consistently lagged throughout the year, ending with a 153-employee headcount at the beginning of 2026. Provide the exact dollar amount of revenues collected from ratepayers during 2025, on a monthly basis, for these vacant positions in Excel spreadsheet format with all formulas, rows, and columns fully accessible and unprotected.

Response:

Please see KAW_R_PSCDR3_NUM011_073026_Attachment for an analysis of actual vs allowed labor, overtime, and contracted temporary employees by month for 2025. Please note that while regular labor falls short of the authorized amounts, the overtime and contracted services expenses are higher than authorized. The total of labor, overtime and contracted services in actuals exceeds the authorized amount in both 2024 and 2025.

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Witness: Robert Prendergast / William A. Lewis

12. Refer to Kentucky-American's response to the Attorney General's First Request, Item 38. Kentucky-American states that vacancies are normal due to turnover, and that the company offsets this labor shortfall by utilizing higher overtime hours and third-party contract services. Provide a complete workpaper matching the historical dollar savings realized from vacant payroll positions directly against the corresponding incremental costs incurred for overtime and outside contractors for the years 2024 through 2025 in in Excel spreadsheet format with all formulas, rows, and columns fully accessible and unprotected.

Response:

Please see KAW_R_PSCDR3_NUM011_Attachment for an analysis of actual vs allowed labor, overtime, and contracted services for 2024 and 2025. Please note that while regular labor falls short of the authorized amounts, the overtime and contracted services expenses are higher than authorized. The total of labor, overtime and contracted services in actuals exceeds the authorized amount in both 2024 and 2025.

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Witness: Charles Rea/ William A. Lewis

13. Refer to Kentucky-American's response to Staff's Second Request, Item 26. Kentucky-American states that in 2020, the city of Crab Orchard (Crab Orchard) declined an asset purchase agreement solely because Crab Orchard was unwilling to absorb the ongoing public fire hydrant fee obligations. Explain the basis behind Kentucky-American's proposal to shift hydrant costs away from municipalities and onto general retail customers.

Response:

The Company's proposal to change the way fire hydrant fees are calculated and the rationale for these changes is described in detail in Mr. Rea's Direct Testimony at p. 33-37, and p. 39, and Mr. Lewis's Direct Testimony at p. 36-38.

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Witness: Robert Prendergast

14. Refer to Kentucky-American's response to the Attorney General's First Request, Item 22. Kentucky-American confirmed that no portion of the dues paid to organizations like the Kentucky Chamber of Commerce (\$12,050) or Commerce Lexington (\$6,278) has been excluded from the requested recovery in this application. Provide specific operational or quantitative evidence demonstrating how lobbying expenses have a direct, localized benefit to a retail water customer.

Response:

These payments are not lobbying expenses but rather required annual dues for KAWC's participation in these organizations, through which there is a collaborative local benefit to customers.

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Witness: Ann Bulkley

15. Refer to Kentucky-American's response to Staff's Second Request, Item 50. Refer also to the Direct Testimony of Ann E. Bulkley, pages 18 and 19. Explain why additional criteria for the natural gas distribution companies in the proxy group were not considered.

Response:

As discussed in Ms. Bulkley's testimony at page 19, as a result of the small size of the water utility proxy group, Ms. Bulkley expanded the universe of potential companies to other distribution utilities, specifically the natural gas utilities. The screening criteria are intended to ensure that all proxy companies pay quarterly dividends and have positive earnings growth forecasts to be used in the analyses. In addition, the screening criteria require that the companies derive the majority of their operating income from regulated utility operations, the companies are investment grade and are not party to a transformative transaction that would make the market data for the company unusable in the cost of equity estimation models. These criteria are sufficient when applied to the distribution utilities to establish a proxy group that is reasonably comparable to the Company. Further, as noted in Ms. Bulkley's direct testimony, after establishing the proxy group, she evaluated the safety, and timeliness rankings and betas of the natural gas companies she included in her proxy group to those same measures for the water utilities in the proxy group to determine that the groups were reasonably comparable. Please see pages 23 and 24 of her Direct Testimony. Based on these screening criteria and additional analyses, Ms. Bulkley believes that the natural gas utilities selected for inclusion in proxy group are reasonably comparable to the Company to be used in the proxy group.

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16. Refer to Kentucky-American's response to the Attorney General's First Request, Item 17 which detailed all expenses removed from the proposed rates and showed \$0 removed for Lobbying Expenses. Refer also to Kentucky-American's response to the Attorney General's First Request, Item 132(b) which states that \$39,649 in Lobbying Expense in Account No. 78540000 was removed from the base year.
- a. Reconcile the differing information between these responses.
 - b. Explain whether Kentucky-American proposed an adjustment to remove Lobbying Expense from the base year.
 - c. If no amount of Lobbying Expense was removed from the base year as indicated in Kentucky-American's response to the Attorney General's First Request, Item 17, explain the basis for including all Lobbying Expense in the base year.

Response:

- a. Account No. 78540000 is an expense item recorded below Utility Operating Income which is not included in the revenue requirement for the base year or forecasted test year. The Company's response to the Attorney General's First Request, Item 17 is referring to the allocated expense from Account No. 78540000 being \$0. The Company's response to the Attorney General's First Request, Item 132(b) which references \$39,649 in Lobbying Expense in Account No. 78540000 is referring to the actual amount directly incurred by KAWC in the base period. This amount did not need to be removed from the base year or forecast test year as Account No. 78540000 is not included in the Company's revenue requirement calculation.
- b. Please see part a above.
- c. Please see part a above; no amount of lobbying expense is included in the revenue requirement.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2026-00094
COMMISSION STAFF'S THIRD REQUEST FOR INFORMATION**

Witness: Chuck Rea

17. Refer to Kentucky-American's response to the Attorney General's First Request, Item 28(b). Provide the support for Kentucky-American's 1.405 Median Household Income (MHI) adjustment factor.

Response:

Please see KAW_R_PSCDR3_NUM017_073026_Attachment.

Kentucky-American Water Company

Case No. 2026-00094

Median Household Income Adjustment Factor Calculation

State	Customers		Total Income	Calculated Customer MHI		2024 State MHI	MHI Multiplier
KY	126,371	\$	11,798,936,247	\$ 93,367	\$	66,433	1.405

Kentucky-American Water Company
Case No. 2026-00094
Service Area Community Analysis

Index	City	State	Zip Code	Residential	Median	Median	Median	Percent	Customer	Residential	Residential	Subcalc	
				Customers	Income	Income	Income	Percent	Renter	Median	Customers		Customers
				Total	Owned	Rented	Owned	S.F.	Income	Owner	Renter	NHI	
1	Carlisle	KY	40311	59	\$ 61,348	\$ 70,000	\$ 34,135	84.5%	15.5%	\$ 64,426	50	9	\$ 3,801,145
2	Georgetown	KY	40324	6,943	\$ 85,110	\$ 108,694	\$ 53,524	85.9%	14.1%	\$ 100,899	5,962	981	\$ 700,539,300
3	Midway	KY	40347	36	\$ 85,270	\$ 93,650	\$ 71,458	81.8%	18.2%	\$ 89,618	29	7	\$ 3,226,250
4	Millersburg	KY	40348	228	\$ 41,979	\$ 46,979	-	57.5%	42.5%	\$ 41,979	-	-	-
5	New Liberty	KY	40355	132	-	-	-	84.7%	15.3%	-	-	-	-
6	North Middletown	KY	40357	60	\$ 11,750	\$ 75,625	\$ 11,450	85.7%	14.3%	\$ 66,457	51	9	\$ 3,987,429
7	Owenton	KY	40359	2,759	\$ 62,542	\$ 67,028	\$ 36,458	93.9%	6.1%	\$ 65,177	2,592	167	\$ 179,822,760
8	Paris	KY	40361	1,200	\$ 63,333	\$ 85,593	\$ 48,194	78.3%	21.7%	\$ 77,461	939	261	\$ 92,953,701
9	Sadieville	KY	40370	587	\$ 94,234	\$ 94,060	\$ 101,458	88.1%	11.9%	\$ 94,940	517	70	\$ 55,730,022
10	Stamping Ground	KY	40379	12	\$ 62,228	\$ 62,700	\$ 58,646	90.4%	9.6%	\$ 62,310	11	1	\$ 747,723
11	Versailles	KY	40383	185	\$ 85,213	\$ 103,420	\$ 49,466	81.1%	18.9%	\$ 93,209	150	35	\$ 17,243,661
12	Winchester	KY	40391	1,408	\$ 64,144	\$ 81,073	\$ 37,210	84.7%	15.3%	\$ 74,352	1,192	216	\$ 104,687,615
13	Livingston	KY	40445	223	\$ 39,449	\$ 39,485	-	91.4%	8.6%	\$ 39,449	-	-	\$ -
14	Mc Kee	KY	40447	55	\$ 34,693	\$ 38,057	\$ 23,953	92.3%	7.7%	\$ 36,976	51	4	\$ 2,033,673
15	Mount Vernon	KY	40456	243	\$ 46,907	\$ 50,849	\$ 28,672	87.4%	12.6%	\$ 48,049	212	31	\$ 11,675,985
16	Orlando	KY	40460	112	\$ 35,417	\$ 38,167	\$ 30,556	93.2%	6.8%	\$ 37,652	104	8	\$ 4,217,021
17	Lexington	KY	40502	10,283	\$ 76,948	\$ 143,513	\$ 45,200	87.5%	12.5%	\$ 131,267	9,002	1,281	\$ 1,349,814,331
18	Lexington	KY	40503	11,048	\$ 76,482	\$ 109,460	\$ 49,420	81.3%	18.7%	\$ 98,248	8,985	2,063	\$ 1,085,439,457
19	Lexington	KY	40504	7,887	\$ 46,055	\$ 62,410	\$ 37,810	69.3%	30.7%	\$ 54,860	5,466	2,421	\$ 432,678,810
20	Lexington	KY	40505	9,961	\$ 58,206	\$ 77,409	\$ 33,381	77.3%	22.7%	\$ 67,421	7,701	2,260	\$ 671,581,306
21	Lexington	KY	40506	2	-	-	-	-	-	-	-	-	-
22	Lexington	KY	40507	304	\$ 41,329	\$ 146,930	\$ 38,041	93.4%	6.6%	\$ 139,706	284	20	\$ 42,470,747
23	Lexington	KY	40508	6,075	\$ 29,440	\$ 69,728	\$ 25,008	61.8%	38.2%	\$ 52,656	3,756	2,319	\$ 319,883,617
24	Lexington	KY	40509	16,192	\$ 94,804	\$ 130,837	\$ 56,613	81.3%	18.7%	\$ 116,945	13,161	3,031	\$ 1,893,573,431
25	Lexington	KY	40510	256	\$ 161,938	\$ 159,020	\$ 183,096	76.3%	23.7%	\$ 164,736	195	61	\$ 42,172,387
26	Lexington	KY	40511	13,151	\$ 79,540	\$ 95,301	\$ 55,625	77.8%	22.2%	\$ 86,503	10,235	2,916	\$ 1,137,596,810
27	Lexington	KY	40513	4,487	\$ 128,013	\$ 155,986	\$ 74,940	90.0%	10.0%	\$ 147,914	4,040	447	\$ 663,691,468
28	Lexington	KY	40514	6,398	\$ 95,914	\$ 105,029	\$ 77,708	81.6%	18.4%	\$ 100,005	5,222	1,176	\$ 639,834,270
29	Lexington	KY	40515	13,553	\$ 86,268	\$ 116,508	\$ 60,994	78.5%	21.5%	\$ 104,579	10,641	2,912	\$ 1,417,362,632
30	Lexington	KY	40516	1,089	\$ 84,510	\$ 94,069	\$ 38,715	86.7%	13.3%	\$ 86,695	944	145	\$ 94,410,975
31	Lexington	KY	40517	11,004	\$ 53,670	\$ 82,463	\$ 40,217	68.1%	31.9%	\$ 68,997	7,496	3,508	\$ 759,244,912
32	Lexington	KY	40577	1	-	-	-	-	-	-	-	-	-
33	Lexington	KY	40583	1	-	-	-	-	-	-	-	-	-
34	Frankfort	KY	40601	1	\$ 65,732	\$ 86,244	\$ 41,819	85.7%	14.3%	\$ 79,905	1	0	\$ 79,905
35	Corinth	KY	41010	413	\$ 71,204	\$ 80,529	\$ 23,468	94.3%	5.7%	\$ 77,248	389	24	\$ 31,903,626
36	Cynthiana	KY	41031	100	\$ 64,883	\$ 80,712	\$ 32,338	82.8%	17.2%	\$ 72,387	83	17	\$ 7,238,738
37	Dry Ridge	KY	41035	57	\$ 68,138	\$ 79,167	\$ 46,818	90.4%	9.6%	\$ 76,061	52	5	\$ 4,335,497
38	Glencoe	KY	41046	298	\$ 63,250	\$ 62,750	-	89.4%	10.6%	\$ 63,250	-	-	-
39	Jonesville	KY	41052	65	\$ 70,842	\$ 71,250	-	97.4%	2.6%	\$ 70,842	-	-	-
40	Sanders	KY	41083	17	\$ 53,088	\$ 65,221	-	96.1%	3.9%	\$ 53,088	-	-	-
41	Sparta	KY	41086	294	\$ 61,824	\$ 61,123	\$ 78,571	90.7%	9.3%	\$ 62,739	267	27	\$ 18,445,394
42	Worthville	KY	41098	159	\$ 33,125	\$ 44,803	\$ 23,053	82.3%	17.7%	\$ 40,954	131	28	\$ 6,511,650
43	Middlesboro	KY	40965	4,767	\$ 28,685	\$ 48,818	\$ 16,026	78.8%	21.2%	\$ 41,851	3,754	1,013	\$ 199,504,040
44	Clinton	KY	40965	454	\$ 57,097	\$ 66,680	\$ 37,169	74.8%	25.2%	\$ 59,229	339	115	\$ 26,890,109
45	Harlan	KY	42031	3,325	\$ 35,404	\$ 57,000	\$ 17,436	87.1%	12.9%	\$ 51,893	2,896	429	\$ 172,544,749
46	Livingston	KY	42031	151	\$ 39,449	\$ 39,485	-	91.4%	8.6%	\$ 39,449	138	13	\$ 5,956,799

*Lines 43-46 represent acquisitions.

*Census Tables (2024): S2503 S2503 S2503 S2504 S2504

Kentucky-American Water Company

Case No. 2026-00094

Weighted 2024 Median Household Income

State Name		State	Households	Wgt. MHI		MHI
Kentucky		KY		1,800,647	\$	119,621,592
						\$66,433
Zip Code	City	State	Households	MHI		Wgt. MHI
40025	Glenview	KY		213	250,000+	\$53,250
40059	Prospect	KY		8250	\$	152,727
40510	Lexington	KY		417	\$	161,938
42371	Rumsey	KY		210	\$	130,250
40023	Fisherville	KY		2489	\$	144,635
40010	Buckner	KY		223	\$	196,125
40026	Goshen	KY		1969	\$	134,254
41091	Union	KY		8419	\$	136,307
40513	Lexington	KY		4565	\$	128,013
41048	Hebron	KY		5533	\$	137,398
40339	Keene	KY		57	\$	130,625
40245	Louisville	KY		15048	\$	122,948
40014	Crestwood	KY		8168	\$	121,189
41080	Petersburg	KY		628	\$	120,833
41503	South Williamson	KY		239	\$	56,484
40056	Pewee Valley	KY		1175	\$	134,115
41033	De Mossville	KY		648	\$	100,260
42151	Hestand	KY		88	\$	108,056
40022	Finchville	KY		334	\$	98,333
42122	Alvaton	KY		1987	\$	113,705
42265	Olmstead	KY		196	-	\$0
42157	Mount Hermon	KY		148	\$	101,250
41201	Adams	KY		68	\$	107,905
40347	Midway	KY		1434	\$	85,270
40071	Taylorsville	KY		6029	\$	98,528
41005	Burlington	KY		9153	\$	112,083
42280	Sharon Grove	KY		130	-	\$0
40207	Louisville	KY		13759	\$	101,898
40514	Lexington	KY		6481	\$	95,914
41001	Alexandria	KY		7114	\$	102,447
41007	California	KY		1555	\$	100,924
41017	Ft Mitchell	KY		15748	\$	97,274
40241	Louisville	KY		13288	\$	94,078
41051	Independence	KY		11280	\$	104,201
40205	Louisville	KY		10476	\$	99,966
41075	Fort Thomas	KY		6557	\$	104,875
40223	Louisville	KY		9971	\$	96,607
40013	Coxs Creek	KY		2554	\$	100,226
42036	Dexter	KY		545	\$	97,904
40067	Simpsonville	KY		2391	\$	97,684
41094	Walton	KY		4670	\$	96,515
40047	Mount Washington	KY		8881	\$	99,124
40031	La Grange	KY		8232	\$	98,513
40509	Lexington	KY		19395	\$	94,804
40370	Sadieville	KY		1169	\$	94,234
42156	Lucas	KY		100	\$	98,000
41740	Emmalena	KY		298	-	\$0
40243	Louisville	KY		5741	\$	77,587
40020	Fairfield	KY		119	\$	90,712
40516	Lexington	KY		1184	\$	84,510
41367	Rowdy	KY		56	-	\$0

Kentucky-American Water Company

Case No. 2026-00094

Weighted 2024 Median Household Income

State Name		State	Households	Wgt. MHI		MHI
Kentucky		KY		1,800,647	\$	119,621,592
						\$66,433
Zip Code	City	State	Households	MHI		Wgt. MHI
40157	Payneville	KY		346	\$	58,750
40515	Lexington	KY		15183	\$	86,268
40299	Louisville	KY		17163	\$	89,440
42368	Reynolds Station	KY		461	\$	76,208
40077	Westport	KY		272	\$	73,333
42413	Hanson	KY		1018	\$	95,417
40222	Louisville	KY		10047	\$	82,511
40358	Olympia	KY		360	\$	92,143
42740	Glendale	KY		807	\$	88,066
41043	Foster	KY		629	\$	87,695
40055	Pendleton	KY		740	\$	97,939
40291	Louisville	KY		16591	\$	81,267
41538	Jonancy	KY		160	-	\$0
42366	Philpot	KY		2208	\$	87,672
40324	Georgetown	KY		20058	\$	85,110
40162	Rineyville	KY		2345	\$	84,720
42103	Bowling Green	KY		9944	\$	87,689
40372	Salvisa	KY		795	\$	74,205
40012	Chaplin	KY		266	\$	105,033
42086	West Paducah	KY		1373	\$	77,591
40242	Louisville	KY		5010	\$	75,417
41030	Crittenden	KY		2067	\$	83,488
40152	Mc Daniels	KY		331	\$	71,406
40076	Waddy	KY		1064	\$	91,786
40383	Versailles	KY		9841	\$	85,213
42274	Rockfield	KY		929	\$	80,704
41063	Morning View	KY		1066	\$	80,469
40003	Bagdad	KY		760	\$	97,681
42350	Island	KY		555	\$	103,875
41804	Blackey	KY		411	-	\$0
41602	Auxier	KY		192	\$	116,806
40121	Fort Knox	KY		2226	\$	82,663
40511	Lexington	KY		14824	\$	79,540
40065	Shelbyville	KY		12470	\$	77,869
41268	West Van Lear	KY		381	\$	67,009
42436	Manitou	KY		655	\$	70,694
40229	Louisville	KY		15630	\$	79,936
40046	Mount Eden	KY		452	\$	66,000
42051	Hickory	KY		790	\$	76,000
41046	Glencoe	KY		547	\$	63,250
40142	Guston	KY		838	\$	81,037
42079	Sedalia	KY		421	\$	59,375
42452	Robards	KY		820	\$	80,069
42082	Symsonia	KY		708	\$	67,000
40069	Springfield	KY		3357	\$	70,788
41042	Florence	KY		22807	\$	79,712
40228	Louisville	KY		7279	\$	79,404
42081	Smithland	KY		788	\$	92,868
42376	Utica	KY		2639	\$	76,098
40068	Smithfield	KY		922	\$	80,750
42215	Cerulean	KY		544	\$	83,098

Kentucky-American Water Company

Case No. 2026-00094

Weighted 2024 Median Household Income

State Name		State	Households	Wgt. MHI		MHI
Kentucky		KY		1,800,647	\$	119,621,592
						\$66,433
Zip Code	City	State	Households	MHI		Wgt. MHI
40165	Shepherdsville	KY		14432	\$	79,540
41092	Verona	KY		1087	\$	85,625
40108	Brandenburg	KY		4978	\$	77,559
42104	Bowling Green	KY		17045	\$	75,164
41566	Steele	KY		109	-	\$0
41262	Tomahawk	KY		394	\$	44,107
40175	Vine Grove	KY		5839	\$	77,509
40220	Louisville	KY		15591	\$	78,434
41645	Langley	KY		403	\$	76,827
40949	Heidrick	KY		175	\$	54,688
42348	Hawesville	KY		2046	\$	56,500
42724	Cecilia	KY		2144	\$	73,465
42354	Mc Henry	KY		103	\$	65,625
40503	Lexington	KY		12615	\$	76,482
41044	Germantown	KY		387	\$	54,406
41168	Rush	KY		1261	\$	84,338
42055	Kuttawa	KY		965	\$	63,456
40217	Louisville	KY		6407	\$	69,114
40502	Lexington	KY		13075	\$	76,948
40461	Paint Lick	KY		928	\$	71,212
40045	Milton	KY		1363	\$	76,607
42378	Whitesville	KY		1451	\$	73,419
40342	Lawrenceburg	KY		9473	\$	74,408
40356	Nicholasville	KY		17283	\$	74,495
40051	New Haven	KY		1737	\$	80,337
42266	Pembroke	KY		848	\$	71,250
42566	Yosemite	KY		214	\$	60,156
42351	Lewisport	KY		1601	\$	76,213
40206	Louisville	KY		10576	\$	75,798
42025	Benton	KY		8361	\$	70,067
41076	Newport	KY		7268	\$	73,283
40109	Brooks	KY		927	\$	75,495
42027	Boaz	KY		676	\$	58,056
41567	Stone	KY		38	\$	35,192
42764	Mount Sherman	KY		206	\$	73,929
41256	Staffordsville	KY		815	\$	60,583
42236	Herndon	KY		278	\$	68,819
41727	Chavies	KY		589	\$	59,676
42715	Breeding	KY		102	-	\$0
41174	South Portsmouth	KY		374	\$	56,357
41558	Ransom	KY		413	\$	50,511
41763	Slemp	KY		258	\$	70,167
42345	Greenville	KY		4502	\$	62,222
42784	Upton	KY		1339	\$	68,699
41622	Eastern	KY		117	\$	30,139
41073	Bellevue	KY		2745	\$	71,166
40075	Turners Station	KY		455	\$	64,375
41018	Erlanger	KY		11441	\$	68,605
42733	Elk Horn	KY		635	\$	81,250
42321	Beech Creek	KY		212	\$	53,750
42455	Sebree	KY		1093	\$	68,324

Kentucky-American Water Company

Case No. 2026-00094

Weighted 2024 Median Household Income

State Name		State	Households	Wgt. MHI		MHI
Kentucky		KY		1,800,647	\$	119,621,592
						\$66,433
Zip Code	City	State	Households	MHI		Wgt. MHI
41035	Dry Ridge	KY		4504	\$	68,138
42035	Cunningham	KY		279	\$	55,515
42044	Gilbertsville	KY		1453	\$	57,333
41528	Freeburn	KY		89	\$	73,419
40204	Louisville	KY		7731	\$	71,116
41169	Russell	KY		2410	\$	66,473
40009	Bradfordsville	KY		698	\$	63,889
41839	Mousie	KY		233	-	\$0
42701	Elizabethtown	KY		22085	\$	69,619
42355	Maceo	KY		611	\$	60,125
41102	Ashland	KY		7807	\$	67,879
41555	Pinsonfork	KY		316	\$	90,551
40272	Louisville	KY		14313	\$	69,940
42286	Trenton	KY		643	\$	65,938
40468	Perryville	KY		886	\$	64,081
42722	Canmer	KY		217	\$	60,110
41667	Weeksbury	KY		171	\$	40,197
41003	Berry	KY		1028	\$	79,625
40379	Stamping Ground	KY		1637	\$	62,228
40486	Tyner	KY		936	\$	64,917
40601	Frankfort	KY		22836	\$	65,732
42054	Kirksey	KY		413	\$	58,911
41015	Latonia	KY		8411	\$	65,683
42171	Smiths Grove	KY		2631	\$	70,191
41085	Silver Grove	KY		253	\$	77,757
42462	Waverly	KY		498	\$	66,373
42001	Paducah	KY		13277	\$	71,365
40258	Louisville	KY		10684	\$	68,162
41006	Butler	KY		1717	\$	76,921
40104	Battletown	KY		326	\$	71,111
40178	Westview	KY		219	\$	53,576
42782	Summersville	KY		285	\$	39,193
41045	Ghent	KY		498	\$	53,824
40004	Bardstown	KY		12519	\$	66,578
40390	Wilmore	KY		2245	\$	73,767
41849	Seco	KY		45	\$	65,221
40008	Bloomfield	KY		1676	\$	66,486
41097	Williamstown	KY		2557	\$	77,524
40744	London	KY		7507	\$	64,369
42031	Clinton	KY		1398	\$	57,097
42058	Ledbetter	KY		912	\$	66,852
40391	Winchester	KY		14910	\$	64,144
42276	Russellville	KY		6353	\$	57,144
42029	Calvert City	KY		2439	\$	64,083
41016	Covington	KY		2483	\$	71,172
42159	Oakland	KY		971	\$	66,756
42303	Owensboro	KY		17220	\$	64,773
42120	Adolphus	KY		896	\$	64,958
40057	Pleasureville	KY		1578	\$	77,866
42327	Calhoun	KY		1544	\$	66,836
41074	Dayton	KY		2540	\$	66,087

Kentucky-American Water Company

Case No. 2026-00094

Weighted 2024 Median Household Income

State Name		State	Households	Wgt. MHI		MHI
Kentucky		KY		1,800,647	\$	119,621,592
						\$66,433
Zip Code	City	State	Households	MHI		Wgt. MHI
41264	Ulysses	KY		315	\$	66,250
42718	Campbellsville	KY		10332	\$	57,243
41817	Garner	KY		165	\$	52,417
40161	Rhodelia	KY		94	\$	74,348
41183	Worthington	KY		796	\$	65,609
42038	Eddyville	KY		2243	\$	65,056
41260	Thelma	KY		338	-	\$0
41332	Hazel Green	KY		316	\$	66,591
42437	Morganfield	KY		2614	\$	65,256
41725	Carrie	KY		93	\$	65,439
40475	Richmond	KY		26169	\$	63,050
42206	Auburn	KY		2183	\$	66,815
41263	Tutor Key	KY		133	\$	58,125
40402	Annvile	KY		881	\$	56,250
42741	Glens Fork	KY		130	\$	78,269
40107	Boston	KY		887	\$	60,398
40213	Louisville	KY		7320	\$	55,897
42748	Hodgenville	KY		3462	\$	65,691
42406	Corydon	KY		969	\$	62,470
41011	Covington	KY		12373	\$	69,970
42232	Gracey	KY		239	\$	90,265
40143	Hardinsburg	KY		2285	\$	59,475
42301	Owensboro	KY		18381	\$	66,885
41004	Brooksville	KY		1570	\$	66,176
42069	Melber	KY		488	\$	48,929
40150	Lebanon Junction	KY		1926	\$	65,500
40330	Harrodsburg	KY		8532	\$	63,992
40311	Carlisle	KY		2795	\$	61,348
40927	Closplint	KY		260	\$	52,381
42441	Nebo	KY		597	\$	54,219
42411	Fredonia	KY		813	\$	61,063
42053	Kevil	KY		2002	\$	80,765
42347	Hartford	KY		2339	\$	60,900
41385	Vancleve	KY		157	-	\$0
40037	Loretto	KY		1158	\$	70,000
42409	Dixon	KY		826	\$	60,000
40481	Sandgap	KY		85	\$	50,417
41540	Lick Creek	KY		139	\$	64,250
41129	Catlettsburg	KY		3721	\$	60,885
42039	Fancy Farm	KY		644	\$	70,726
40115	Custer	KY		302	\$	74,722
40740	Lily	KY		1286	\$	63,701
40464	Parksville	KY		397	\$	66,932
42024	Barlow	KY		559	\$	46,925
42567	Eubank	KY		2224	\$	46,526
42040	Farmington	KY		309	\$	51,141
41055	Mayslick	KY		737	\$	64,967
41031	Cynthiana	KY		6379	\$	64,883
41139	Flatwoods	KY		3261	\$	59,034
42020	Almo	KY		907	\$	64,838
42170	Woodburn	KY		594	\$	96,111

Kentucky-American Water Company

Case No. 2026-00094

Weighted 2024 Median Household Income

State Name		State	Households	Wgt. MHI		MHI
Kentucky		KY		1,800,647	\$	119,621,592
						\$66,433
Zip Code	City	State	Households	MHI		Wgt. MHI
40403	Berea	KY		10414	\$	61,771
40359	Owenton	KY		2629	\$	62,542
42458	Spottsville	KY		400	\$	58,839
40019	Eminence	KY		1620	\$	60,761
42164	Scottsville	KY		6808	\$	60,106
41666	Wayland	KY		195	\$	61,302
40505	Lexington	KY		11223	\$	58,206
42456	Slaughters	KY		782	\$	59,500
40444	Lancaster	KY		5577	\$	62,463
42223	Fort Campbell	KY		4457	\$	61,598
42442	Nortonville	KY		1105	\$	58,190
42211	Cadiz	KY		5639	\$	59,804
42753	Knifley	KY		276	\$	54,565
42732	Eastview	KY		666	\$	73,148
40361	Paris	KY		7254	\$	63,333
42220	Elkton	KY		2268	\$	60,965
42085	Water Valley	KY		303	\$	57,679
42204	Allensville	KY		328	\$	61,452
42088	Wingo	KY		967	\$	52,745
42133	Fountain Run	KY		592	\$	62,353
42056	La Center	KY		637	\$	56,776
40385	Waco	KY		923	\$	63,103
40484	Stanford	KY		5241	\$	52,609
41527	Forest Hills	KY		241	\$	90,260
41010	Corinth	KY		1274	\$	71,204
42420	Henderson	KY		16047	\$	57,053
40422	Danville	KY		9969	\$	59,615
42256	Lewisburg	KY		2086	\$	58,794
40214	Louisville	KY		18443	\$	54,931
42372	Sacramento	KY		657	\$	48,090
42202	Adairville	KY		810	\$	62,656
42459	Sturgis	KY		1583	\$	51,563
41002	Augusta	KY		1015	\$	68,047
40118	Fairdale	KY		4244	\$	59,316
42349	Horse Branch	KY		676	\$	58,601
40353	Mount Sterling	KY		9118	\$	57,329
40011	Campbellsburg	KY		887	\$	70,881
40119	Falls Of Rough	KY		790	\$	65,500
41840	Neon	KY		389	\$	58,428
42431	Madisonville	KY		11270	\$	54,905
41144	Greenup	KY		3690	\$	60,413
41059	Melbourne	KY		1120	\$	58,553
41616	David	KY		250	-	\$0
40865	Putney	KY		179	\$	56,820
42124	Beaumont	KY		10	-	\$0
41539	Kimper	KY		655	\$	65,033
40806	Baxter	KY		784	\$	59,837
41855	Thornton	KY		315	\$	59,132
40160	Radcliff	KY		9748	\$	58,506
42134	Franklin	KY		7674	\$	59,113
42273	Rochester	KY		241	\$	59,745

Kentucky-American Water Company

Case No. 2026-00094

Weighted 2024 Median Household Income

State Name		State	Households	Wgt. MHI		MHI
Kentucky		KY		1,800,647	\$	119,621,592
						\$66,433
Zip Code	City	State	Households	MHI		Wgt. MHI
42217	Crofton	KY		1504	\$	65,357
40322	Frenchburg	KY		1352	\$	52,794
42776	Sonora	KY		775	\$	58,771
40170	Stephensport	KY		81	-	\$0
41095	Warsaw	KY		1464	\$	66,905
41039	Ewing	KY		1059	\$	59,250
42503	Somerset	KY		10272	\$	54,707
40958	Kettle Island	KY		196	\$	48,721
40903	Artemus	KY		232	\$	60,833
40813	Calvin	KY		166	\$	81,204
40078	Willisburg	KY		884	\$	54,435
41837	Mayking	KY		337	\$	41,652
40741	London	KY		9098	\$	64,552
40219	Louisville	KY		16186	\$	55,720
41603	Banner	KY		743	\$	62,986
42404	Clay	KY		892	\$	61,293
40117	Ekron	KY		810	\$	58,696
40052	New Hope	KY		232	\$	45,750
42450	Providence	KY		1689	\$	54,710
40060	Raywick	KY		450	\$	45,313
42234	Guthrie	KY		900	\$	58,259
42166	Summer Shade	KY		980	\$	49,783
40218	Louisville	KY		13474	\$	58,811
42544	Nancy	KY		2313	\$	60,895
42003	Paducah	KY		11711	\$	55,791
42352	Livermore	KY		813	\$	53,750
42083	Tiline	KY		196	\$	53,864
41754	Krypton	KY		370	\$	72,927
41008	Carrollton	KY		2823	\$	59,844
42087	Wickliffe	KY		865	\$	58,802
42642	Russell Springs	KY		5535	\$	52,633
42726	Clarkson	KY		1810	\$	60,078
41014	Covington	KY		3122	\$	61,382
40827	Essie	KY		339	\$	53,388
40807	Benham	KY		284	\$	49,118
41101	Ashland	KY		8188	\$	53,889
42453	Saint Charles	KY		181	\$	53,939
41071	Newport	KY		9845	\$	59,976
40313	Clearfield	KY		1236	\$	65,409
42023	Bardwell	KY		963	\$	63,229
40216	Louisville	KY		17342	\$	56,441
42445	Princeton	KY		4310	\$	55,096
42141	Glasgow	KY		12774	\$	52,896
40006	Bedford	KY		1983	\$	59,477
42788	White Mills	KY		75	-	\$0
41164	Olive Hill	KY		5105	\$	53,579
42603	Alpha	KY		288	\$	53,229
42324	Belton	KY		533	\$	77,898
42130	Eighty Eight	KY		47	-	\$0
40209	Louisville	KY		336	-	\$0
40310	Burgin	KY		181	\$	56,477
						\$10,222

Kentucky-American Water Company

Case No. 2026-00094

Weighted 2024 Median Household Income

State Name		State	Households	Wgt. MHI		MHI
Kentucky		KY		1,800,647	\$	119,621,592
						\$66,433
Zip Code	City	State	Households	MHI		Wgt. MHI
41513	Belcher	KY		126	\$	53,992
40337	Jeffersonville	KY		1740	\$	54,128
40517	Lexington	KY		17301	\$	53,670
42320	Beaver Dam	KY		3361	\$	54,730
40701	Corbin	KY		12374	\$	47,204
42323	Beechmont	KY		260	\$	53,438
41831	Leburn	KY		469	\$	53,068
41547	Majestic	KY		160	\$	12,410
42757	Magnolia	KY		1083	\$	52,467
40437	Hustonville	KY		1902	\$	53,775
42746	Hardyville	KY		738	\$	50,000
42721	Caneyville	KY		1514	\$	49,583
41064	Mount Olivet	KY		823	\$	51,094
40155	Muldraugh	KY		469	\$	60,508
41189	Tollesboro	KY		889	\$	52,712
42339	Dunmor	KY		318	\$	46,667
40351	Morehead	KY		8528	\$	51,835
42330	Central City	KY		3669	\$	50,226
42728	Columbia	KY		6223	\$	51,623
42066	Mayfield	KY		9517	\$	48,664
42275	Roundhill	KY		329	\$	45,391
40489	Waynesburg	KY		1504	\$	56,034
41630	Garrett	KY		369	\$	42,417
41040	Falmouth	KY		2781	\$	49,147
41254	River	KY		212	-	
40146	Irvington	KY		1486	\$	54,167
42123	Austin	KY		473	\$	61,010
42765	Munfordville	KY		2589	\$	59,688
42408	Dawson Springs	KY		2246	\$	60,900
41086	Sparta	KY		806	\$	61,824
40737	Keavy	KY		559	\$	47,096
42461	Uniontown	KY		659	\$	47,746
41731	Cornettsville	KY		384	\$	52,353
42528	Dunnville	KY		748	\$	50,227
41175	South Shore	KY		2320	\$	42,419
42259	Mammoth Cave	KY		509	\$	33,566
41772	Vest	KY		123	-	
42369	Rockport	KY		87	\$	62,750
42518	Bronston	KY		1164	\$	54,103
41049	Hillsboro	KY		935	\$	52,969
41749	Hyden	KY		1143	\$	34,934
42501	Somerset	KY		7079	\$	48,965
42078	Salem	KY		685	\$	56,397
40360	Owingsville	KY		2873	\$	55,193
41572	Virgie	KY		1397	\$	40,028
42254	La Fayette	KY		113	\$	47,250
41230	Louisa	KY		5003	\$	45,239
42101	Bowling Green	KY		24361	\$	48,217
40440	Junction City	KY		950	\$	54,500
41472	West Liberty	KY		3613	\$	47,412
41083	Sanders	KY		592	\$	53,088

Kentucky-American Water Company

Case No. 2026-00094

Weighted 2024 Median Household Income

State Name		State	Households	Wgt. MHI		MHI
Kentucky		KY		1,800,647	\$	119,621,592
						\$66,433
Zip Code	City	State	Households	MHI		Wgt. MHI
42716	Buffalo	KY		698	\$	72,125
41121	Argillite	KY		679	\$	51,314
41231	Lovely	KY		506	\$	60,875
40419	Crab Orchard	KY		1728	\$	56,549
40456	Mount Vernon	KY		3645	\$	46,907
40913	Beverly	KY		71	\$	51,023
42440	Mortons Gap	KY		273	-	\$0
42071	Murray	KY		12127	\$	50,198
42154	Knob Lick	KY		213	\$	58,036
40176	Webster	KY		305	\$	62,422
40328	Gravel Switch	KY		381	\$	44,770
41056	Maysville	KY		5897	\$	47,141
42240	Hopkinsville	KY		16391	\$	51,534
41240	Paintsville	KY		2732	\$	38,041
41553	Phelps	KY		907	-	\$0
42160	Park City	KY		844	\$	49,364
40033	Lebanon	KY		4826	\$	57,647
42064	Marion	KY		3147	\$	47,107
42749	Horse Cave	KY		1894	\$	45,500
42129	Edmonton	KY		2897	\$	53,609
40870	Totz	KY		226	\$	51,452
41204	Boons Camp	KY		188	\$	48,636
42261	Morgantown	KY		3577	\$	52,953
42367	Powderly	KY		355	\$	51,397
41143	Grayson	KY		5388	\$	49,257
40507	Lexington	KY		1573	\$	41,329
41255	Sitka	KY		288	\$	57,697
42754	Leitchfield	KY		6412	\$	48,737
42045	Grand Rivers	KY		848	\$	50,549
42328	Centertown	KY		393	\$	57,679
42167	Tompkinsville	KY		3495	\$	48,497
40856	Miracle	KY		325	\$	47,880
41257	Stambaugh	KY		238	\$	35,469
42712	Big Clifty	KY		784	\$	45,870
41034	Dover	KY		454	\$	71,538
41564	Sidney	KY		188	\$	56,548
40769	Williamsburg	KY		6103	\$	43,878
42343	Fordsville	KY		496	\$	52,679
40110	Clermont	KY		147	\$	46,756
40409	Brodhead	KY		1402	\$	52,619
40504	Lexington	KY		12412	\$	46,055
41571	Varney	KY		156	\$	45,972
42325	Bremen	KY		833	\$	78,750
40371	Salt Lick	KY		994	\$	62,917
42553	Science Hill	KY		2154	\$	52,737
42262	Oak Grove	KY		3359	\$	51,975
40316	Denniston	KY		130	\$	21,618
40972	Oneida	KY		488	\$	41,250
40374	Sharpsburg	KY		767	\$	43,607
41828	Kite	KY		279	-	\$0
40070	Sulphur	KY		125	-	\$0

Kentucky-American Water Company

Case No. 2026-00094

Weighted 2024 Median Household Income

State Name		State	Households	Wgt. MHI		MHI
Kentucky		KY		1,800,647	\$	119,621,592
						\$66,433
Zip Code	City	State	Households	MHI		Wgt. MHI
40050	New Castle	KY		827	\$	44,688
41605	Betsy Layne	KY		304	\$	32,050
41390	Whick	KY		86	-	\$0
41701	Hazard	KY		6773	\$	39,439
42541	Middleburg	KY		208	\$	43,232
40729	East Bernstadt	KY		2265	\$	47,077
42050	Hickman	KY		1232	\$	41,800
42361	Olaton	KY		151	\$	43,750
40862	Partridge	KY		213	\$	41,992
42049	Hazel	KY		542	\$	52,917
41238	Oil Springs	KY		300	\$	47,273
42210	Brownsville	KY		1744	\$	48,333
42463	Wheatcroft	KY		54	\$	36,250
42653	Whitley City	KY		1287	\$	42,656
42048	Hardin	KY		802	\$	55,714
41250	Pilgrim	KY		450	\$	40,286
41146	Hitchins	KY		222	\$	52,653
40177	West Point	KY		658	\$	50,577
41514	Belfry	KY		1258	\$	39,545
40380	Stanton	KY		2547	\$	37,734
41041	Flemingsburg	KY		3143	\$	42,772
42633	Monticello	KY		7611	\$	46,040
42207	Bee Spring	KY		424	\$	45,463
40348	Millersburg	KY		335	\$	41,979
42539	Liberty	KY		3834	\$	40,862
41093	Wallingford	KY		792	\$	60,350
40815	Cawood	KY		391	\$	68,155
41501	Pikeville	KY		10311	\$	47,349
40145	Hudson	KY		315	\$	34,237
40215	Louisville	KY		8207	\$	43,725
41224	Inez	KY		1600	\$	38,816
42127	Cave City	KY		3012	\$	42,893
40734	Gray	KY		1300	\$	42,500
41847	Redfox	KY		99	-	\$0
40336	Irvine	KY		5369	\$	46,367
42602	Albany	KY		3756	\$	44,375
41519	Canada	KY		286	\$	51,957
42717	Burkesville	KY		2633	\$	42,978
42729	Cub Run	KY		704	\$	54,706
40171	Union Star	KY		173	\$	45,929
41722	Bulan	KY		345	\$	29,568
42333	Cromwell	KY		273	\$	33,969
41858	Whitesburg	KY		2728	\$	45,933
41098	Worthville	KY		622	\$	33,125
41834	Littcarr	KY		85	\$	53,112
40387	Wellington	KY		787	\$	45,391
42326	Browder	KY		130	\$	42,167
41166	Quincy	KY		423	\$	60,543
41222	Hagerhill	KY		1101	\$	40,859
41425	Ezel	KY		501	\$	43,917
42629	Jamestown	KY		2163	\$	36,484

Kentucky-American Water Company

Case No. 2026-00094

Weighted 2024 Median Household Income

State Name		State	Households	Wgt. MHI		MHI
Kentucky		KY		1,800,647	\$	119,621,592
						\$66,433
Zip Code	City	State	Households	MHI		Wgt. MHI
42344	Graham	KY		311	\$	40,972
42516	Bethelridge	KY		253	\$	43,375
42743	Greensburg	KY		3652	\$	49,457
40472	Ravenna	KY		587	\$	41,328
42410	Earlington	KY		453	\$	38,194
40953	Hinkle	KY		202	\$	16,375
42021	Arlington	KY		459	\$	56,477
41216	East Point	KY		490	\$	47,542
42647	Stearns	KY		1269	\$	31,927
40111	Cloverport	KY		688	\$	41,576
42374	South Carrollton	KY		43	\$	41,534
41562	Shelbiana	KY		738	\$	40,104
41339	Jackson	KY		4297	\$	34,764
41314	Booneville	KY		1556	\$	25,911
41635	Harold	KY		1222	\$	41,292
42635	Pine Knot	KY		1618	\$	24,412
41669	Wheelwright	KY		274	\$	36,042
40863	Pathfork	KY		251	\$	49,578
41522	Elkhorn City	KY		1935	\$	37,331
42337	Drakesboro	KY		683	\$	36,875
42028	Burna	KY		183	\$	51,250
40818	Coalgood	KY		48	-	\$0
41653	Prestonsburg	KY		4847	\$	40,542
41124	Blaine	KY		421	\$	55,139
41531	Hardy	KY		372	\$	63,333
40873	Wallins Creek	KY		815	\$	33,359
40962	Manchester	KY		6294	\$	42,852
42464	White Plains	KY		751	\$	45,893
41774	Viper	KY		918	\$	47,083
42533	Ferguson	KY		332	\$	41,000
41647	Mc Dowell	KY		464	\$	36,234
40868	Stinnett	KY		476	\$	41,932
41723	Busy	KY		430	\$	28,000
40977	Pineville	KY		3267	\$	37,917
41568	Stopover	KY		325	\$	27,933
40759	Rockholds	KY		1058	\$	34,909
41171	Sandy Hook	KY		1440	\$	42,609
41232	Lowmansville	KY		167	\$	11,049
40923	Cannon	KY		243	\$	47,865
40312	Clay City	KY		2272	\$	42,564
42519	Burnside	KY		1127	\$	41,964
41179	Vanceburg	KY		2734	\$	39,217
40988	Stoney Fork	KY		179	\$	38,125
42032	Columbus	KY		86	\$	34,706
41141	Garrison	KY		939	\$	36,508
41554	Phyllis	KY		465	\$	29,353
42140	Gamaliel	KY		513	\$	46,813
40915	Bimble	KY		211	\$	41,822
40823	Cumberland	KY		1516	\$	35,402
40210	Louisville	KY		5612	\$	35,347
41719	Bonnyman	KY		342	-	\$0

Kentucky-American Water Company

Case No. 2026-00094

Weighted 2024 Median Household Income

State Name		State	Households	Wgt. MHI		MHI
Kentucky		KY		1,800,647	\$	119,621,592
						\$66,433
Zip Code	City	State	Households	MHI		Wgt. MHI
42285	Sweeden	KY		220	\$	53,500
40208	Louisville	KY		5813	\$	39,560
41649	Martin	KY		1068	\$	36,023
40902	Arjay	KY		215	-	\$0
41601	Allen	KY		298	\$	75,227
41640	Hueysville	KY		413	\$	33,398
42041	Fulton	KY		1627	\$	36,045
41659	Stanville	KY		396	\$	36,143
41360	Pine Ridge	KY		106	\$	23,438
40212	Louisville	KY		6444	\$	35,753
41777	Yeaddiss	KY		366	\$	29,976
40810	Bledsoe	KY		527	\$	40,066
41135	Emerson	KY		111	\$	62,344
41822	Hindman	KY		843	\$	24,638
41544	Mc Carr	KY		188	\$	32,500
41180	Webbville	KY		312	\$	41,538
41557	Raccoon	KY		851	\$	57,031
42713	Bonnieville	KY		674	\$	60,000
40828	Everts	KY		1673	\$	41,354
41838	Millstone	KY		274	\$	42,962
41776	Wooton	KY		276	-	\$0
41465	Salysersville	KY		4206	\$	33,772
41862	Topmost	KY		335	\$	68,969
41311	Beattyville	KY		2188	\$	39,158
40211	Louisville	KY		8781	\$	31,749
40058	Port Royal	KY		25	\$	66,635
41219	Flatgap	KY		835	\$	48,365
41149	Isonville	KY		136	\$	40,313
40819	Coldiron	KY		377	\$	31,799
40447	Mc Kee	KY		3249	\$	34,693
42076	New Concord	KY		522	\$	36,250
41773	Vicco	KY		495	\$	50,089
41348	Lost Creek	KY		475	\$	34,732
40203	Louisville	KY		8911	\$	30,794
41352	Mize	KY		211	\$	56,250
41537	Jenkins	KY		1637	\$	35,673
41512	Ashcamp	KY		184	\$	37,708
40982	Scalf	KY		69	\$	16,442
40965	Middlesboro	KY		5238	\$	28,685
40831	Harlan	KY		2167	\$	35,404
41265	Van Lear	KY		520	\$	35,833
41826	Jeremiah	KY		270	\$	60,500
41843	Pine Top	KY		79	\$	94,375
41301	Campton	KY		2403	\$	33,984
40460	Orlando	KY		416	\$	35,417
41607	Blue River	KY		133	\$	36,635
41745	Gays Creek	KY		214	\$	30,667
42634	Parkers Lake	KY		573	\$	31,250
40144	Harned	KY		728	\$	41,711
41132	Denton	KY		219	\$	34,471
41844	Pippa Passes	KY		441	\$	31,690

Kentucky-American Water Company

Case No. 2026-00094

Weighted 2024 Median Household Income

State Name		State	Households	Wgt. MHI		MHI
Kentucky		KY		1,800,647	\$	119,621,592
						\$66,433
Zip Code	City	State	Households	MHI		Wgt. MHI
40824	Dayhoit	KY		288	\$	49,667
40983	Sextons Creek	KY		107	\$	16,801
41464	Royalton	KY		229	-	\$0
40855	Lynch	KY		288	\$	29,891
40508	Lexington	KY		9665	\$	29,440
40202	Louisville	KY		3363	\$	35,584
41524	Fedscreek	KY		124	-	\$0
41559	Regina	KY		163	\$	28,279
40830	Gulston	KY		113	\$	21,815
41408	Cannel City	KY		170	-	\$0
40854	Loyall	KY		315	\$	55,250
40845	Hulen	KY		213	\$	23,450
41548	Mouthcard	KY		287	\$	22,755
40921	Bryants Store	KY		94	-	\$0
41815	Ermine	KY		400	\$	24,706
41632	Gunlock	KY		270	\$	27,143
40445	Livingston	KY		287	\$	39,449
40763	Siler	KY		162	-	\$0
40843	Holmes Mill	KY		18	-	\$0
41317	Clayhole	KY		169	\$	18,906
41643	Lackey	KY		68	\$	24,732
40906	Barbourville	KY		4261	\$	23,375
41159	Martha	KY		157	\$	45,096
40826	Eolia	KY		283	\$	42,795
41650	Melvin	KY		236	\$	25,921
41766	Thousandsticks	KY		264	\$	20,522
40062	Saint Francis	KY		112	\$	52,941
41812	Deane	KY		109	-	\$0
40935	Flat Lick	KY		798	\$	23,157
40940	Frakes	KY		166	-	\$0
41721	Buckhorn	KY		219	-	\$0
41543	Mc Andrews	KY		198	\$	18,286
41606	Bevinsville	KY		59	\$	28,068
40964	Mary Alice	KY		59	-	\$0
41365	Rogers	KY		327	-	\$0
41364	Ricetown	KY		104	\$	13,284

*Census Tables (2024)

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**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2026-00094
COMMISSION STAFF'S THIRD REQUEST FOR INFORMATION**

Witness: William A. Lewis

18. Refer to Kentucky-American's response to the Attorney General's First Request, Item 37(b). Explain whether the water loss attributable to Kentucky-American's acquired systems⁸ was included in Kentucky-American's monthly water loss percentage for 2026.

Response:

No. At the time of KAWC's response to the Attorney General's First Request, Item 37(b), final water loss data was not available or was not applicable to KAWC's acquired systems. The City of Livingston acquisition closed on April 15, 2026 and May 2026 would represent the first full month of available water usage data. The Water Service Corporation of Kentucky acquisition closed on June 1, 2026 where June 2026 would represent the first full month of available water usage data. The Black Mountain Utility District acquisition is not expected to close until September 2026.

⁸ "Acquired systems," in this sense, means the water loss attributable to the City of Livingston (Case No. 2025-00364), the Water Service Corporation of Kentucky (Case No. 2025-00171), and the Black Mountain Utility District (Case No. 2026-00097) systems.

**KENTUCKY-AMERICAN WATER COMPANY
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COMMISSION STAFF'S THIRD REQUEST FOR INFORMATION**

Witness: Jeffrey Newcomb

19. Refer to Kentucky-American's response to the Attorney General's First Request, Item 46(b). Provide the calculations for the estimated incremental annual revenue requirement impact of the system improvement program (SIP) for 2028 through 2032 in Excel spreadsheet format with all rows, columns, and formulas unprotected and fully accessible.

Response:

Please see "KAW_R_PSCDR3_NUM019_073026_Attachment" for the calculations for the estimated incremental annual revenue requirement impact of the system improvement program (SIP) for 2028 through 2032 in Excel spreadsheet format with all rows, columns, and formulas unprotected and fully accessible as referenced in Kentucky-American's response to the Attorney General's First Request, Item 46(b).

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2026-00094
COMMISSION STAFF'S THIRD REQUEST FOR INFORMATION**

Witness: Robert Prendergast

20. Refer to Kentucky-American's response to the Attorney General's First Request, Item 94. Explain what Kentucky-American means by an "expense factor."

Response:

Regarding the term "expense factor" referenced in the Attorney General's First Request, Item 94, Kentucky-American is referring to the normalized usage per thousand gallons for chemicals (Waste Disposal and Chemicals expenses) as well as normalized power expense per thousand gallons for Fuel and Power.

**KENTUCKY-AMERICAN WATER COMPANY
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Witness: Robert Prendergast

21. Further, provide examples of the expense factors utilized in the preparation of the instant case.

Response:

Please see KAW_R_PSCDR3_NUM021_073026_Attachment.pdf for a list of expense factors.

Expense	Plant	Material	Material Description	Normalized Usage Per Thousand Gals
Chemicals	P602	1200566	CHM,AMMONIA,AQUA,19%,BULK	0.03922
Chemicals	P602	1200597	CHM,CHLORINE,100%,2000LB CYLINDER	0.00932
Chemicals	P602	1200612	CHM,FERRIC,CHLORID,39%,BULK	0.02231
Chemicals	P602	1200632	CHM,LIME,LIQUID CAO,37.5%,BULK	0.00158
Chemicals	P602	1200647	CHM,HFS ACID,23%,BULK	0.03452
Chemicals	P602	1200665	CHM,PHOSPHATE,ORTH-PLY CARUS 8500,BULK	0.03723
Chemicals	P602	1200702	CHM,PACL,DELPC2020, BULK	0.44418
Chemicals	P602	1200761	CHM,POLYMER,CATIONC ZETAFLC M-4,BULK	0.01333
Chemicals	P602	1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	0.00111
Chemicals	P602	1200879	CHM,SODIUM PERMANGANATE,20%,BULK	0.00138
Chemicals	P602	1200900	CHM,SODIUM CHLORIDE,90% PURE,50LB 704	0.00039
Chemicals	P602	1200904	CHM,SODIUM CHLORIDE,100%,BULK	0.00000
Chemicals	P602	1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	0.00512
Chemicals	P602	1200928	CHM,SODIUM HYDROXIDE,50%,BULK	0.00000
Chemicals	P602	1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	0.00083
Chemicals	P602	1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	0.33656
Chemicals	P602	1201127	CHM,POLY,CAT ZETAFLC M-6 FLTR AID 55GAL	0.00025
Chemicals	P602	1202042	CHM,CRBN,PACWTR CARB L/O,800 IOD,850LB	0.00000
Chemicals	P602	1202421	CHM,SODIUM CHLORIDE,100%,SOLAR,BULK	0.00746
Chemicals	P602	1203201	CHM,WATERCARB800,SUB-BITUM,800IODINE,BUL	0.00241
Chemicals	P602	1203741	CHM,POLY,ZETAFLC M-6 COAG AID, 275 GAL	0.00093
Chemicals	P602	1204042	CHM,SODIUM PERMANGANATE,20%,275 GA Totes	0.00042
Chemicals	P602	KR	Ferric Chloride Solution DWG Bulk	0.00019
Chemicals	P602	WE/RE	HAB Treatment - Copper Application Jacobson Reservoir	0.00000
Chemicals	P602	WE/RE	JRES Planktonic Algae Treatment	0.00000
Chemicals	P602	WE/RE	Bio-Neutralizer Dechlorination Tabs	0.00001
Waste Disposal	P602	1200855	CHM,POLYMER,SLUDGE ZETAFLC 76,55GA	0.00003
Waste Disposal	P602	1200956	CHM,SODIUM THIOSULFATE,LIQUID,30%,BULK	0.01807
Waste Disposal	P602	1202601	CHM,POLYMER,WATERSOLVE161,55GA	0.00002
Waste Disposal	P602	1200815	CHM,POLYMER,CATIONC ZETAFLC D-1,50LB	0.00037
Waste Disposal	P602	1200952	CHM,SODIUM THIOSULFATE,DRY,100%,55LB	0.00113
Waste Disposal	P602	1200855	CHM,POLYMER,SLUDGE ZETAFLC 76,55GA	0.00031
Waste Disposal	P602	1200956	CHM,SODIUM THIOSULFATE,LIQUID,30%,BULK	0.00232
Waste Disposal	P602	1203742	CHM,POLY,ZETAFLC76,DEWATER EMUL,275GAL	0.00034
Fuel and Power			Normalized power expense per thousand gallons	0.33428