

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

Witness: John Magner

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 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.

Response:

Kentucky American Water ("KAWC") is not requesting recovery in this proceeding of the approximately \$27,000 in 2026 reassessed permit fees that are referenced in the LFUCG Complaint.

KENTUCKY-AMERICAN WATER COMPANY
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Witness: Chuck Rea

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 (WCKY) at 19.3 Provide all assumptions and rationale for projecting lower revenues attributable to the Clinton and Middlesboro systems than was listed in WCKY's 2024 Annual Report.

Response:

The Company projected Clinton and Middlesboro revenues using 2025 billing data provided by Water Service Corporation of Kentucky ("WCKY"), rather than 2024 billing data. The 2025 billing data was used because it reflects more recent meter counts and usage behavior. Accordingly, the projected revenues are lower than the revenues reported in the 2024 Annual Report and are more reflective of more recent revenues reported in the 2025 Annual Report. The Company projected total Clinton and Middlesboro revenues, including late payment fees, of \$3,708,785, which is slightly higher than the \$3,670,598 reported in WCKY's 2025 Annual Report.

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Witness: Chuck Rea

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.

Response:

Please see attached KAW_R_PSCDR5_NUM003_100126_ATTACHMENT which the City of Livingston filed in Case No. 2025-00364. Case No. 2025-00364 was the case in which the Commission approved KAWC's acquisition of the City of Livingston's water system. KAWC has no other documentation that is responsive to this request.

CITY OF LIVINGSTON / LIVINGSTON MUNICIPAL WATER WORKS
BEFORE THE PUBLIC SERVICE COMMISSION

In the matter of:

CASE NO. 2025-00364

ELECTRONIC APPLICATION OF THE CITY OF
LIVINGSTON AND KENTUCKY-AMERICAN
WATER COMPANY FOR THE TRANSFER OF
CONTROL AND ASSETS

I, Samantha Smoker – City Clerk, attest that all information in this document is true to the best of my knowledge. Each answer is numbered in correspondence with the appropriate question in the original request for information.

Reference:

Pg. 1	Acknowledgment
Pg. 2 – 6	Response
Pg. 7 – 15	Exhibits

Samantha Smoker. City Clerk

December 08, 2025

1. A list of violations for the year 2025 will be attached to this document. The City of Livingston has resolved many of the violations and will be submitting an updated Corrective Action Plan is due by January 1, 2026. A copy of this document will be submitted upon completion.
2. The City of Livingston is requesting that by Friday, December 12th, 2025 to submit all communications between Kentucky-American Water Company and the EEC or DOW regarding the Joint Application in this matter be submitted to comply with 807 KAR 5:001, Section 4(10). This request is being made on the basis of limited resources and dated technology available to the representative compiling responses.`
3. The City of Livingston has not filed any other agency regarding the proposed merger, aside from the Kentucky Public Service Commission.
4. A proposed sale of the water system is in the best interest of the public because it strengthens long-term sustainability, improves operational capacity, and ensures more responsible use of public funds. By transferring ownership to an entity with greater resources and technical capacity, the system will be better positioned to maintain reliable service, safeguard water quality, and invest in modern, resilient technologies that support the community's future needs.

The sale also directly benefits staffing needs. The purchasing utility is equipped with a larger, more specialized workforce that can deliver broader

expertise and more consistent operational support. This ensures that maintenance, customer service, and emergency response functions are handled by a well-resourced team with access to advanced training and technology, ultimately reducing service disruptions and improving day-to-day performance.

Financially, the sale allows public funds to be used more efficiently and responsibly. Rather than continuing to invest solely in costly infrastructure upgrades and regulatory compliance, the community can rely on the purchasing utility's greater financial capacity and long-term capital planning. The proceeds from the sale can be redirected toward other public priorities, while customers benefit from a system supported by stronger fiscal stability and reduced financial strain on local budgets.

Overall, the sale positions the community for a more sustainable, efficient, and financially secure future—while ensuring reliable access to safe, high-quality water for generations to come.

5. The current condition of Livingston Municipal Water Works is operable, yet overall poor. The lines have not been replaced since 1990-1992. On Mt. Holly Road and Highway 25 main line has undergone significant repairs within the last year. In 2024, approximately seven of the system's valves were replaced due to system failure. Currently, the altitude valve is inoperable on the water tank, and the system would benefit from new meters.

- A. In 2024, water loss was 19% for the entire year. For January to August of 2025, the water loss is currently 39%. Yearly reports for 2024 and 2025 are attached.
- B. Over the past twelve months, there has been a degradation of service and reliability. In May of 2024, the City of Livingston lost water for multiple days to the entire population of LMWW for several days. This was due to a system valve failure. At the same time, the most recent water operator resigned. There was another incident where the main water line busted, causing a loss of water, but I do not recall the date. In the fall of 2025, the residents of the City of Livingston lost water due to multiple line breaks. Overall, the age of the system and lack of a certified operator have caused severe deficiencies in the operation of Livingston Municipal Water Works.
6. It is unknown to me how many customer deposits Livingston Municipal Water Works currently holds, if any. The majority of accounts do not have a record of a deposit. However, should the deposits prior to 2023 be owed, the Commission will vote on whether that should be returned to customers or transferred to Kentucky American Water prior to the closing of the sale of the system.
7. Livingston Municipal Water Works currently has debt owed to the following:
- USDA - \$66,130 (01/23/1992 - \$280,000)
 - Woods Creek Water District - \$39,029.75 (ongoing)
 - Woods Creek Water District - \$19,232.05 (06/07/2024)

8. The lead service line inventory was completed with customers who would cooperate, and the spreadsheets are attached to this document.
9.
 - A. There are zero full-time employees of Livingston Municipal Water Works and two part-time employees of Livingston Municipal Water Works.
 - B. Post-transaction, employment will be terminated for both employees of Livingston Municipal Water Works as dissolution of the company occurs.
10. The City of Livingston owns the land and a 128,000-gallon water storage tank. A copy of the deed is attached.
11. This section refers to all revenue generated before the closing of the sale of the Livingston Municipal Water Works System.
 - A. The Commission of the City of Livingston will vote on the matter of how to handle outstanding water bills by holding the debt, liens on property, or selling to a third party for debt collection.
 - B. The City of Livingston will not expect Kentucky American to disconnect water service for customers who fail to pay pre-closing debts owed to Livingston. However, on behalf of Livingston Waste Water Treatment Plant, the City of Livingston does expect to work out a resolution for the disconnection of services for non-payment of sewer bills post-transaction.
12. The following is in reference to the Cleaner Water Grant.
 - A. The \$153,014
 - B. \$43,850

C. A partial amount (\$43,850) has been spent on cleaning and restoring the water storage tank. However, since the advertisement, the City of Livingston has not received any bids for replacing the altitude valve. Due to grant terms, the remaining funds will be returned to KIA or the county and will not be transferred or kept by the City of Livingston.

13. In reference to the Agreement, Section 6.10:

A. Due to the withholding of Municipal Road Aid by the DLG, the City of Livingston does not currently have any road paving projects scheduled for the next five years. In 2023, there were multiple city roads repaved and water lines replaced on McClure Street, School Street, Hill Street, and Short Street.

B. This is not applicable.

2026-9673519	V	OR	MOR, FAILURE TO SUBMIT	0999	CHLORINE	1020253DS001	DISTRIBUTION - LIVINGSTON MUN WATER WORK
2026-9673518	V	3A	MONITORING, ROUTINE, MAJOR (RTCR)	8000	REVISED TOTAL COLIFORM RULE (RTCR)	null	null
2026-9673520	V	MD	MINIMUM DS RSIDUAL	0999	CHLORINE	1020253DS001	DISTRIBUTION - LIVINGSTON MUN WATER WORK
2026-9673515	V	75	PUBLIC NOTICE RULE LINKED TO VIOLATION	7500	PUBLIC NOTICE	null	null
2026-9673514	V	3A	MONITORING, ROUTINE, MAJOR (RTCR)	8000	REVISED TOTAL COLIFORM RULE (RTCR)	null	null
2025-9673513	V	MD	MINIMUM DS RSIDUAL	0999	CHLORINE	null	null
2025-9673512	V	OR	MOR, FAILURE TO SUBMIT	MOR	MONTHLY OPERATING REPORT	1020253DS001	DISTRIBUTION - LIVINGSTON MUN WATER WORK
2025-9673511	V	3A	MONITORING, ROUTINE, MAJOR (RTCR)	8000	REVISED TOTAL COLIFORM RULE (RTCR)	null	null
2025-9673507	V	OR	MOR, FAILURE TO SUBMIT	MOR	MONTHLY OPERATING REPORT	1020253DS001	DISTRIBUTION - LIVINGSTON MUN WATER WORK
2025-9673508	V	MD	MINIMUM DS RSIDUAL	0999	CHLORINE	1020253DS001	DISTRIBUTION - LIVINGSTON MUN WATER WORK
2025-9673505	V	71	CCR REPORT	7000	CONSUMER CONFIDENCE RULE	1020253DS001	DISTRIBUTION - LIVINGSTON MUN WATER WORK
2025-9673506	V	4H	NOTIFICATION, KNOWN OR POTENTIAL LSL	5200	LEAD AND COPPER RULE REVISIONS	null	null
2025-9673503	V	OR	MOR, FAILURE TO SUBMIT	MOR	MONTHLY OPERATING REPORT	1020253DS001	DISTRIBUTION - LIVINGSTON MUN WATER WORK
2025-9673504	V	MD	MINIMUM DS RSIDUAL	0999	CHLORINE	1020253DS001	DISTRIBUTION - LIVINGSTON MUN WATER WORK
2025-9673501	V	OR	MOR, FAILURE TO SUBMIT	MOR	MONTHLY OPERATING REPORT	1020253DS001	DISTRIBUTION - LIVINGSTON MUN WATER WORK
2025-9673502	V	MD	MINIMUM DS RSIDUAL	0999	CHLORINE	1020253DS001	DISTRIBUTION - LIVINGSTON MUN WATER WORK
2025-9673500	V	MD	MINIMUM DS RSIDUAL	0999	CHLORINE	1020253DS001	DISTRIBUTION - LIVINGSTON MUN WATER WORK
2025-9673499	V	OR	MOR, FAILURE TO SUBMIT	MOR	MONTHLY OPERATING REPORT	1020253DS001	DISTRIBUTION - LIVINGSTON MUN WATER WORK
2025-9673498	V	3A	MONITORING, ROUTINE, MAJOR (RTCR)	8000	REVISED TOTAL COLIFORM RULE (RTCR)	null	null
2025-9673497	V	SS	SANITARY SURVEY, STATE DEFICIENCIES	SS	SANITARY SURVEY REQUIREMENT	null	null
2025-9673496	V	MD	MINIMUM DS RSIDUAL	0999	CHLORINE	1020253DS001	DISTRIBUTION - LIVINGSTON MUN WATER WORK
2025-9673495	V	OR	MOR, FAILURE TO SUBMIT	MOR	MONTHLY OPERATING REPORT	1020253DS001	DISTRIBUTION - LIVINGSTON MUN WATER WORK
2025-9673494	V	4G	LSL REPORTING-INITIAL	5200	LEAD AND COPPER RULE REVISIONS	1020253DS001	DISTRIBUTION - LIVINGSTON MUN WATER WORK
2025-9673493	V	MD	MINIMUM DS RSIDUAL	0999	CHLORINE	1020253DS001	DISTRIBUTION - LIVINGSTON MUN WATER WORK
2025-9673492	V	OR	MOR, FAILURE TO SUBMIT	MOR	MONTHLY OPERATING REPORT	1020253DS001	DISTRIBUTION - LIVINGSTON MUN WATER WORK
2025-9673491	V	20	FAILURE TO CONSULT/RESPOND, EPA	0800	LT2ESWTR	1020253DS001	DISTRIBUTION - LIVINGSTON MUN WATER WORK
2025-9673490	V	52	FOLLOW-UP OR ROUTINE TAP M/R (LCR)	5000	LEAD & COPPER RULE	1020253DS001	DISTRIBUTION - LIVINGSTON MUN WATER WORK
2025-9673489	V	MD	MINIMUM DS RSIDUAL	0999	CHLORINE	IDSE9083	IDSE - LIVINGSTON MUNICIPAL WATER WORKS
2025-9673488	V	OR	MOR, FAILURE TO SUBMIT	MOR	MONTHLY OPERATING REPORT	1020253DS001	DISTRIBUTION - LIVINGSTON MUN WATER WORK
2026-947	V	27	MONITORING, ROUTINE (DBP), MAJOR	DBPS	TTHM THAA	IDSE9083	IDSE - LIVINGSTON MUNICIPAL WATER WORKS
2025-940	V	27	MONITORING, ROUTINE (DBP), MAJOR	DBPS	TTHM THAA	null	null

Exhibit 1: 2025 Violations

PUBLIC SERVICE COMMISSION																													
Annual Water Loss Summary																													
Water Utility:	0																												
For the Year:	2025																												
<table border="1"> <thead> <tr> <th>MONTH</th> <th>WATER LOSS %</th> </tr> </thead> <tbody> <tr><td>JANUARY</td><td>52.9</td></tr> <tr><td>FEBRUARY</td><td>48.0</td></tr> <tr><td>MARCH</td><td>48.1</td></tr> <tr><td>APRIL</td><td>-9.9</td></tr> <tr><td>MAY</td><td>33.4</td></tr> <tr><td>JUNE</td><td>57.0</td></tr> <tr><td>JULY</td><td>67.1</td></tr> <tr><td>AUGUST</td><td>13.2</td></tr> <tr><td>SEPTEMBER</td><td>#DIV/0!</td></tr> <tr><td>OCTOBER</td><td>#DIV/0!</td></tr> <tr><td>NOVEMBER</td><td>#DIV/0!</td></tr> <tr><td>DECEMBER</td><td>#DIV/0!</td></tr> <tr> <td>TOTAL ANNUAL WATER LOSS %</td> <td>39.0</td> </tr> </tbody> </table>		MONTH	WATER LOSS %	JANUARY	52.9	FEBRUARY	48.0	MARCH	48.1	APRIL	-9.9	MAY	33.4	JUNE	57.0	JULY	67.1	AUGUST	13.2	SEPTEMBER	#DIV/0!	OCTOBER	#DIV/0!	NOVEMBER	#DIV/0!	DECEMBER	#DIV/0!	TOTAL ANNUAL WATER LOSS %	39.0
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Exhibit 5A: Water Loss Reports

Page 2 of 2
Reference Number: 844529089

Water and Environmental Programs
Statement of Loan Account and Transactions for Three Month Period Ending June 30, 2025

Account Number	Interest Rate	Date of Transaction	Event Name	Paid/Applied	Outstanding Balances		
					Interest	Deferred Principal	Principal
1-1		03/31/25	Beginning Balance		\$.00	\$.00	\$280,000.00
1-1	5.0000	04/01/25	Interest Rate				
1-1		06/30/25	Ending Balance		\$.00	\$.00	\$66,130.00

Wood Creek Water District
P.O. Box 726
London, KY 40743-0726

August 29, 2025

Livingston Water Works
P.O. Box 654
Livingston, KY 40445

The billing for the month of August follows:

Date read:	7-31-25	8-29-2025	Gallons	
Master meter:	Previous reading	Present reading	purchased	Amount Due
Livingston	8,711,500	10,073,200	1,361,700	\$4,806.80
Net Due on or Before 9/15/2025				\$4,806.80
Penalty Amount				\$480.68
Pay After 9/15/2025				\$5,287.48
Previous Billings				Amount Due
Previous Billing Due				\$32,857.98
Payment				\$0.00
				\$33,742.27
August 2025 Bill				\$4,806.80
Net Due on or Before 9/15/2025				\$38,549.07
Penalty Amount 9/15/2025				\$480.68
Pay After 9/15/2025				\$39,029.75

WOOD CREEK WATER DISTRICTP.O. BOX 726
LONDON, KY 40743-0726

PHONE: 606-878-9420

INVOICE

PAGE 1 OF 1

BILL TO: City of Livingston Kentucky

INVOICE NUMBER : 01060724B

INVOICE DATE : 6-7-2024

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
<i>Water System Repair</i>			
5/31/2024			
45	Man Hours Labor Overtime (5 men x 9 Hours)	\$49.88	\$2,244.60
8	Small Truck Hours	\$30.00	\$240.00
4	Large Truck Hours	\$50.00	\$200.00
9	Backhoe Hours	\$100.00	\$900.00
6/1/2024			
120	Man Hours Labor Overtime (5 men x 21 Hours & 1 man x 15 Hours)	\$49.88	\$5,985.60
8	Small Truck Hours	\$30.00	\$240.00
4	Large Truck Hours	\$50.00	\$200.00
21	Backhoe Hours	\$100.00	\$2,100.00
6/2/2024			
50	Man Hours Labor Overtime (5 Men x 10 Hours)	\$49.88	\$2,494.00
4	Small Truck Hours	\$30.00	\$120.00
4	Large Truck Hours	\$50.00	\$200.00
10	Backhoe Hours	\$100.00	\$1,000.00
1	Material	\$3,307.85	\$3,307.85

Questions Concerning this ?

Call : Jay Williams

Make All Checks Payable to Wood Creek Water District

AMOUNT DUE**\$19,232.05****Parts Order**Truck # 6047
Livingston

Date: 6-7-24

Quantity:

Parts:

1	6" MT Tee	141.63	141.63
40	6" DE Grip Ring	49.50	198.00
40	6" C-900 Hub	174.22	896.88
1	6" Air Pack	23.13	23.13
60'	6" C-900	124.80	7488.00
1	4" Dig Valve	574.76	574.76
2	4" PVC Hub	43.03	86.06
20'	4" PVC Pipe	11.84	236.80
1	2" Long Valve Box	52.14	52.14
20'	3" PVC Pipe	3.71	74.20
1	3" PVC Hub	28.48	28.48
1	6" C-900 Saddle	44.38	44.38
1	2" Corp Stop	31.92	31.92
20'	3/4" CTG Tapping	0.34	6.80
1	6" MT Valve	802.80	802.80
1	6" Trans Pack	28.59	28.59
1	6" PVC Hub	74.22	74.22
Received by:			
			3307.85

Exhibit 7: Debts owed by LMWW to USDA & Wood Creek Water District

PWSID: KY1020253		PWS Name: LIVINGSTON MUNICIPAL WATER WORKS				Date completed:			5
Required section									
Service line ID (SLID)	Street address	Location Identifier (if using; see instructions)	City	ZIP code	Spatial coordinates		System-owned Service Line		Customer-owned Service Line
					Latitude (decimal format)	Longitude (decimal format)	Service line material (choose)	SL material verification method (Final)	Service line material (choose)
00010	1 WILDCAT MOUNTAIN RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
00060	645 LOWER RIVER RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
00070	13855 SOUTH WILDERNESS RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
00080	128 HOLLOW HORN LANE								
00100	10895 SOUTH WILDERNESS RD								
00115	10843 SOUTH WILDERNESS RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
00140	10374 SOUTH WILDERNESS RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
00150	64 FORD HOLLOW RD						Non-lead	G - Service line diameter >2"	
00155	272 FORD HOLLOW RD						Non-lead	G - Service line diameter >2"	
00160	9246 MAIN STREET						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
00170	494 FORD HOLLOW RD						Non-lead	G - Service line diameter >2"	
00190	29 BALES CEM RD								
00200	570 SOUTH MAIN STREET						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
00210	9277 MAIN ST						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
00220	9265 MAIN ST						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
00230	9257 MAIN ST						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
00240	9235 MAIN ST						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
00245	9171 MAIN ST						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
00251	9163 MAIN ST						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
00260	01 MAIN ST						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
00270	47 WEBB BLOCK UNIT 1								
00280	47 WEBB BLOCK UNIT 2								
00300	9147 MAIN ST						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
00310	9133 MAIN ST								
00320	9121 MAIN ST						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
PWSID: KY1020253		PWS Name: LIVINGSTON MUNICIPAL WATER WORKS				Date completed:			5
Required section									
Service line ID (SLID)	Street address	Location Identifier (if using; see instructions)	City	ZIP code	Spatial coordinates		System-owned Service Line		Customer-owned Service Line
					Latitude (decimal format)	Longitude (decimal format)	Service line material (choose)	SL material verification method (Final)	Service line material (choose)
00330	9099 MAIN ST						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
00340	9055 MAIN ST						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
00350	9053 MAIN ST						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
00360	9041 MAIN ST						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
00370	9031 MAIN ST						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
00380	138 MULLINS ST						Copper	K - Field verified - visual inspection at meter pit	
00385	9075 MAIN ST						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
00390	131 MULLINS ST								
00400	129 MULLINS ST								
00410	102 MULLINS ST								
00420	91 MULLINS ST								
00425	85 MULLINS ST								
00430	72 MULLINS ST								
00440	61 MULLINS ST								
00445	9006 MAIN ST						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
00455	8995 MAIN ST						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
00475	8946 MAIN ST						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
00477	8953 MAIN ST						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
00480	8841 MAIN ST						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
00490	8825 SOUTH WILDERNESS RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
	8801 SOUTH WILDERNESS RD								
00500	WILDERNESS RD								
00510	74 HWY 25								
00520	8713 SOUTH WILDERNESS RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
00530	44 MT HOLLY RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
00540	182 MT. HOLLY RD								
00550	227 MT HOLLY RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
00555	215 MT HOLLY RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
00560	179 MOUNT HOLLY						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
00565	203 MT HOLLY RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	

PWSID: KY1020253		PWS Name: LIVINGSTON MUNICIPAL WATER WORKS		Date completed: 9					
Required section									
Service line ID (SLID)	Street address	Location Identifier (if using; see instructions)	City	ZIP code	Spatial coordinates		System-owned Service Line		Customer-owned Service Line
					Latitude (decimal format)	Longitude (decimal format)	Service line material (choose)	SL material verification method (Final)	Service line material (choose)
01340	26 TODD ST						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
01360	115 TODD ST						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
01380	476 UPPER RIVER RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
01395	521 SOUTH UPPER RIVER RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
01400	502 SOUTH UPPER RIVER RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
01410	89 QUILLER LANE						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
01440	611 SOUTH UPPER RIVER RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
01450	617 SOUTH UPPER RIVER RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
01460	614 SOUTH UPPER RIVER RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
01480	502 SOUTH UPPER RIVER RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
01490	657 SOUTH UPPER RIVER RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
01505	686 SOUTH UPPER RIVER RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
01525	748 SOUTH UPPER RIVER RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
01560	46 RED HILL RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
01600	164 RED HILL RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
01610	154 RED HILL RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
01620	198 RED HILL RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
01625	315 RED HILL RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
01630	384 RED HILL RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
01635	346 RED HILL RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
01650	418 RED HILL RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
01690	518 RED HILL RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
01700	626 RED HILL RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
01710	637 RED HILL RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
01720	651 RED HILL RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
01740	840 RED HILL RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
01755	976 RED HILL RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
01760	946 RED HILL RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
01770	1021 RED HILL RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
01790	268 LETTER ROCK RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
01800	12 LETTER ROCK RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
PWSID: KY1020253		PWS Name: LIVINGSTON MUNICIPAL WATER WORKS		Date completed: 9					
Required section									
Service line ID (SLID)	Street address	Location Identifier (if using; see instructions)	City	ZIP code	Spatial coordinates		System-owned Service Line		Customer-owned Service Line
					Latitude (decimal format)	Longitude (decimal format)	Service line material (choose)	SL material verification method (Final)	Service line material (choose)
01820	1213 RED HILL RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
01825	1247 RED HILL RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
01830	1250 RED HILL RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
01850	1359 RED HILL RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
01870	1040 RED HILL RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
01880	16 PINEY BR RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
01890	58 SPRUCE LN								
01910	70 SPRUCE LN								
01916	224 SPRUCE LN								
01920	227 SPRUCE LN								
01930	272 PINEY BR RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
01950	450 PINEY BR RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
01960	565 TEN FOOT HOLE RD								
01970	9246 MAIN ST						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
02001	14 RED HILL RD						Plastic (PVC, HDPE, etc.)	B - Installation date after lead ban/lead use	
00715	11 FOX GLOVE						Non-lead	G - Service line diameter >2"	
00720	100 FOX GLOVE RD								
00730	263 FOX GLOVE RD								
00770									
00790	MCCLURE ST								
00850	MCCLURE ST								
00905	220 MEDAL OF HONOR								
00910	1 MCCLURE ST								
00970	294 MAHAFFEY HILL								
00990	294 MAHAFFEY HILL								
01000	33 MAHAFFEY HILL								
01130	1 MAIN ST								
01170	2 MAIN ST								
01200	48 MAIN ST								
01220	NO HOME								

PWSID: KY1020253		PWS Name: LIVINGSTON MUNICIPAL WATER WORKS		Date completed: 9					
Required section									
Service line ID (SLID)	Street address	Location Identifier (if using; see instructions)	City	ZIP code	Spatial coordinates		System-owned Service Line		Customer-o
					Latitude (decimal format)	Longitude (decimal format)	Service line material (choose)	SL material verification method (Final)	Service line material (choose)
01270	10 BLACK ST								
01320	20 BLACK ST								
01360	60 TODD ST								
01370	NO HOME								
01420	10 S UPPER RIVER RD						Plastic (PVC, HDPE, etc.	B - Installation date after lead ban/lead use	
01500	12 S UPPER RIVER RD								
01510	20 S UPPER RIVER RD						Plastic (PVC, HDPE, etc.	B - Installation date after lead ban/lead use	
01520	14 S UPPER RIVER RD						Plastic (PVC, HDPE, etc.	B - Installation date after lead ban/lead use	
01530	60 S UPPER RIVER RD								
01570	70 S UPPER RIVER RD								
01590	80 S UPPER RIVER RD								
01660	100 RED HILL RD								
01670	200 RED HILL RD						Plastic (PVC, HDPE, etc.	B - Installation date after lead ban/lead use	
01680	487 RED HILL RD								
01730	815 RED HILL RD						Plastic (PVC, HDPE, etc.	B - Installation date after lead ban/lead use	
01840	1329 RED HILL RD								
01860	RED HILL RD								
01900	56 SPRUCE LN								
01915	58 SPRUCE LN								
01940	300 PINEY BRANCH RD						Plastic (PVC, HDPE, etc.	B - Installation date after lead ban/lead use	
02000	30 TODD ST								
00090	135 Heather Hollow Rd								
00030	456 WILDCAT MOUNTAIN RD								

Exhibit 8: Copper & Lead Service Line Inventory – Excel document may be emailed upon request

NO TAX

THIS QUIT-CLAIM DEED made and entered into this the 10th day of August, 2007, by and between Jason Mahaffey, single, of P.O. Box 254, Livingston, Kentucky 40445, party of the first part and Grantor herein, and City of Livingston, by J. C. Griffin, Mayor, of P.O. Box 654, Livingston, Kentucky 40445, party of the second part and Grantee herein.

WITNESSETH: That for and in consideration of the parties herein establishing an agreed boundary line between real property of both parties, the receipt of which is hereby acknowledged, Grantor does now and by these presents release, remise and quitclaim unto Grantee, City of Livingston, by J. C. Griffin, Mayor, their successors and assigns forever, all of his interest in and to the following described real property located in Rockcastle County, Kentucky, same being more particularly bounded and described as follows:

Beginning at a stake at the existing Water Tank Road and the corner of Ernest Sturgill and George Pridemore; thence in a northerly direction a distance of approximately 80 feet to an iron pin; thence going on in a northeasterly direction a distance of approximately 80 feet to an iron pin at the David and Jason Mahaffey property line; thence along the David and Jason Mahaffey property line in a southerly direction a distance of approximately 500 feet to an iron pin at the George Pridemore property line; thence in a westerly direction a distance of 175 feet to the point of beginning at an iron pin at the Water Tank Road.

Grantor obtained his interest in and to the above described portion of real property by deed dated MAY 5, 2001, executed by Ray Mahaffey, single, being of record in the Rockcastle County Court Clerk's Office in Deed Book 184 Pages 315-317.

The Grantee, by this instrument, agrees this to be the real property line between the parties and makes no claim to adjoining real property of Grantor.

TO HAVE AND TO HOLD the same, with all the appurtenances thereto belonging to Grantee, City of Livingston, by J. C. Griffin, Mayor, their successors and assigns forever.

The parties hereto state that the consideration stated in this deed, same being the parties herein establishing an agreed boundary line between real property of both parties, is the true consideration for the property herein conveyed. The estimated consideration of said real property is \$7,000.00. We further certify our understanding that falsification of the stated consideration or sale price of the property is a Class D felony, subject to one to five years imprisonment and fines up to \$10,000.00. The Grantee joins in this deed for the sole purpose of certifying the consideration pursuant to KRS Chapter 382.

IN TESTIMONY WHEREOF, witness the signatures of the parties hereto this the day and year first above written.

Jason Mahaffey
Jason Mahaffey, single, Grantor

J. C. Griffin
City of Livingston, by J. C. Griffin, Mayor,
Grantee

STATE OF KENTUCKY
COUNTY OF ROCKCASTLE

The foregoing instrument was subscribed and sworn to by the person who appeared before me, and acknowledged before me by Jason Mahaffey, single, Grantor, who being personally known or properly identified to me, executed the said instrument, this the 10th day of August, 2007.

Tammi Martin
Notary Public, State at Large, Kentucky
My commission expires: 1-25-10

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STATE OF KENTUCKY
COUNTY OF ROCKCASTLE

The foregoing instrument was subscribed and sworn to by the person who appeared before me, and acknowledged before me by City of Livingston, by J. C. Griffin, Mayor, Grantee, who being personally known or properly identified to me, executed the said instrument, this the 10th day of August, 2007.

Tammi Martin
Notary Public, State at Large, Kentucky
My commission expires: 1-25-10

THIS INSTRUMENT PREPARED BY:
William D. Gregory
WILLIAM D. GREGORY
Attorney at Law
240 East Main Street
P.O. Drawer 220
Mt. Vernon, KY 40456
Tel.: (606) 256-4440

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STATE OF KENTUCKY
COUNTY OF ROCKCASTLE

I, NORMAN HOLK, Clerk of Rock Castle County, hereby certify that the foregoing deed from Jason Mahaffey to City of Livingston is a true and correct copy of the original as the same appears in the records of this office.

10th August 2007
Tammi Martin
Notary Public

STATE OF KENTUCKY
COUNTY OF ROCKCASTLE

I, NORMAN HOLK, Clerk of Rock Castle County, hereby certify that the foregoing deed from Jason Mahaffey to City of Livingston is a true and correct copy of the original as the same appears in the records of this office.

10th August 2007
Tammi Martin
Notary Public



Exhibit 10: Deed for Water Storage Tank Deed Book 217 Page 326, Parcel 086S-10-009

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

Witness: John Magner

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.

Response:

An updated table with variance explanations is provided in KAW_R_PSCDR5_NUM004_100126_ATTACHMENT1.

NAME	WBS	EST. LENGTH (LF)	EST. PROJECT COSTS	ACTUAL LENGTH (LF) (7/31/26)	ACTUAL PROJECT COSTS (7/31/2026)	VARIANCE COMMENTS	STATUS	INCLUDED IN SIP (YEAR)?	CURRENT EST. COST
Todds Road @ Pricetown Ln	R12-02B2.23-P-0002	850	\$254,571	946	\$188,171		Complete		
Samuel Ln	R12-02B2.23-P-0003	575	\$168,046	448	\$96,426		Complete		
Uhlan Ct	R12-02B2.23-P-0004	390	\$134,902	389	\$225,104	Greater than estimated restoration costs and pipeline installation contract labor costs.	Complete		
Old Leestown	R12-02B2.23-P-0021	1,790	\$513,665	1,954	\$520,884	Greater than estimated pipeline installation contract labor costs.	Complete		
Adair/Madison/Gess (Owenton)	R12-30B2.23-P-0002	2,215	\$666,537	2,333	\$1,149,836	Additional 120' of pipe required for tie-in locations. The restoration requirements in KYTC right of way were full concrete road repair and caused increased restoration costs.	Complete		
Strathmore Rd	R12-02B2.23-P-0006	970	\$306,794	1,010	\$488,970	Greater restoration limits required BY LFUCG than estimated.	Complete		
Eastin Rd/Grandin Rd	R12-02B2.23-P-0007	1,000	\$325,313	730	\$440,220	Greater than estimated restoration and material costs.	Complete		
Ranier Dr	R12-02B2.23-P-0008	715	\$242,793	710	\$371,460	Greater than estimated restoration costs and pipeline installation contract labor costs.	Complete		
Pine St	R12-02B2.23-P-0041	2,040	\$584,742	2,032	\$815,818	Greater restoration limits required by LFUCG than estimated and greater pipe installation costs than estimated.	Complete		
Maxwell (Broadway to Cross)	R12-02B2.23-P-0046	2,042	\$921,643	2,071	\$874,323		Complete		
Sulphur Ln	R12-02B2.23-P-0009	730	\$219,231	0	\$0	Will be installed with Centerville/Boone Ln	Easement Negotiations	Yes (2027)	\$264,129
N Cleveland Rd	R12-02B2.23-P-0010	2,620	\$210,106	0	\$0	Will be installed with Centerville/Boone Ln	Easement Negotiations	Yes (2027)	\$260,283
Centerville Ln/Boone Ln	R12-02B2.23-P-0011	1,865	\$489,097	0	\$0	Currently under easement acquisition. Project area is privately owned.	Easement Negotiations	Yes (2027)	\$584,192
Cross St	R12-02B2.23-P-0040	400	\$131,495	466	\$173,048	Greater than estimated pipeline installation contract labor costs.	Complete		
Merino St	R12-02B2.23-P-0042	753	\$254,840	715	\$257,682	Greater than estimated pipeline installation contract labor costs.	Complete		
Patterson St	R12-02B2.23-P-0043	691	\$231,523	671	\$324,903	Greater than estimated restoration costs and pipeline installation contract labor costs.	Complete		
Spring St	R12-02B2.23-P-0044	377	\$133,860	425	\$175,443	Greater than estimated pipeline installation contract labor costs.	Complete		
Dunaway St	R12-02B2.23-P-0045	632	\$208,313	656	\$224,538	Greater than estimated pipeline installation contract labor costs.	Complete		
Campsie Pl/Ct	R12-02B2.23-P-0014	775	\$290,288	907	\$529,080	Increased pipeline installation costs due to many utility conflicts within the construction area. Curb to curb restoration required vs. one-lane estimated.	Complete		
Ohio St	R12-02B2.23-P-0015	1,575	\$445,041	1,558	\$966,930	Increased pipeline installation costs due to many utility conflicts within the construction area. Curb to curb restoration required vs. one-lane estimated.	Complete		
Johnson Ave	R12-02B2.23-P-0016	780	\$312,323	748	\$416,481	Increased pipeline installation costs due to many utility conflicts within the construction area. Curb to curb restoration required vs. one-lane estimated.	Complete		
Silver Maple Way	R12-02B2.23-P-0017	795	\$306,703	795	\$610,823	Increased pipeline installation costs due to many utility conflicts within the construction area. Curb to curb restoration required vs. one-lane estimated.	Complete		
Forest Ave/Skain St/Indiana Ave	R12-02B2.23-P-0039	2,658	\$927,880	2,981	\$1,231,962	Additional length of pipe installation at a greater bid unit price than estimated.	Complete		
Old Sweet Owen	R12-30B1.21-P-0002	3,000	\$888,783	3,398	\$453,772		Complete		
E Seventh St - N Lime to Maple	R12-02B2.23-P-0018	1,190	\$440,659	1,174	\$896,685	Greater restoration limits required by LFUCG than estimated.	Complete		
Delmar Ave/Boonesboro Ave/Bell Pl/Bell Ct	R12-02B2.23-P-0037	2,281	\$810,534	2,475	\$1,067,866	Greater than estimated restoration costs, pipeline installation contract labor costs, and material costs.	Complete		
Russell Ave/E & W Bell Cts/Sayre Ave	R12-02B2.23-P-0038	3,380	\$1,067,965	3,220	\$1,431,374	Greater restoration limits required by LFUCG than estimated.	Complete		
Curley Ave	R12-02B2.23-P-0022	345	\$139,167	360	\$142,029	Greater than estimated restoration costs.	Complete		
Wilson St - Curley to Eastern	R12-02B2.23-P-0023	402	\$147,984	400	\$185,410	Greater than estimated restoration costs.	Complete		
Corral St - Elm Tree to Race	R12-02B2.23-P-0024	1,033	\$364,865	1,085	\$357,434		Complete		
Gunn St	R12-02B2.23-P-0027	488	\$172,843	452	\$162,463		Complete		
Niagara (to Trout) and Trent	R12-02B2.23-P-0032	4,027	\$1,320,790	4,171	\$1,281,740		Complete		
Maryland Ave	R12-02B2.23-P-0033	1,144	\$427,452	1,137	\$682,352	Greater restoration limits required by LFUCG than estimated. Bid unit pricing for pipe installation greater than estimated.	Complete		
Dove Run Rd	R12-02B2.23-P-0012	930	\$267,488	970	\$328,886	Greater than estimated restoration costs, pipeline installation contract labor costs, and material costs.	Complete		
Bermuda Ave	R12-02B2.23-P-0019	605	\$213,025	630	\$204,866		Complete		
E Second St - Elm Tree to Race	R12-02B2.23-P-0025	1,120	\$400,791	1,020	\$423,053	Greater than estimated pipeline installation contract labor costs.	Complete		
Eastern Ave - E Third to before E Short	R12-02B2.23-P-0026	1,100	\$384,304	1,080	\$540,759	Greater restoration limits required by LFUCG than estimated.	Complete		
W Second St (Gtown to Jefferson)	R12-02B2.23-P-0034	916	\$339,121	885	\$457,788	Greater than estimated restoration and pipeline installation contract labor costs.	Complete		
Jefferson St (W Short to W Third)	R12-02B2.23-P-0035	1,775	\$630,707	1,696	\$1,001,753	Greater restoration limits required by LFUCG than estimated. Bid unit pricing for pipe installation greater than estimated.	Complete		
Tower Plz	R12-02B2.23-P-0036	412	\$161,025	392	\$205,391	Greater than estimated pipeline installation contract labor costs.	Complete		
Rosemont Garden	R12-02B2.23-P-0047	1,060	\$562,844	1,057	\$907,346	Significant restoration limits due to construction within small area of intersection, entire intersection was required to be restored.	Complete		
Greentree Rd/Cir/Ct	R12-02B1.22-P-0004	5,765	\$1,533,697	6,013	\$2,901,873	Greater restoration limits required by LFUCG than estimated. Bid unit pricing for pipe and service installation greater than estimated.	Complete		
Locust Ave	R12-02B2.23-P-0020	1,760	\$510,570	1,788	\$733,670	Greater restoration limits required by LFUCG than estimated. Bid unit pricing for service installation greater than estimated.	Complete		
Caulder Rd	R12-02B2.23-P-0028	1,235	\$376,882	1,265	\$450,615	Greater than estimated pipeline installation contract labor and material costs.	Complete		
Keeneland Ct	R12-02B2.23-P-0029	785	\$248,196	797	\$229,891		Complete		
Hot Springs Ct	R12-02B2.23-P-0030	710	\$229,461	734	\$229,399		Complete		
Hialeah Ct	R12-02B2.23-P-0031	714	\$231,940	735	\$222,818		Complete		
TOTAL FEET		63,415	\$20,150,799	59,479	\$25,583,336				
TOTAL MILES		12.01	total \$	11.26	total \$				

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

Witness: Robert Prendergast / Linda Schlessman

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.

Response:

Per request, please see the table below for a breakdown of Account 408 which details the Base Year Amount and the Adjustment Amount by individual NARUC Account.

Line #	Line Description	Account	Account Description	NARUC	Base Year Amount	Forecast Adjustment Present Rates	Forecast Amount Present Rates
P48	General taxes	68520000	Property Taxes	408.11	\$5,426,774	\$4,975,102	\$10,401,876
P48	General taxes	68520100	Tax Discounts	408.11	(300)	300	-
P48	General taxes	68532000	FUTA	408.12	11,629	(2,997)	8,632
P48	General taxes	68532100	FUTA Cap Credits	408.12	(4,431)	1,162	(3,269)
P48	General taxes	68533000	FICA	408.12	1,291,792	323,706	1,615,498
P48	General taxes	68533100	FICA Cap Credits	408.12	(514,017)	(124,240)	(638,257)
P48	General taxes	68535000	SUTA	408.12	23,011	(5,756)	17,255
P48	General taxes	68535100	SUTA Cap Credits	408.12	(8,756)	2,239	(6,517)
P48	General taxes	68543000	Other Taxes and Licenses	408.13	3,415	(3,415)	-
P48	General taxes	68545000	Utility Reg Assessment	408.10	200,356	173,358	373,714
P48 Total					\$6,429,473	\$5,339,459	\$11,768,932

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

Witness: Robert Prendergast / John Watkins

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.

Response:

- a. Please see attachment KAW_R_PSCDR5_NUM006_Attachment.zip containing Excel spreadsheets. The spreadsheets included in the attachment contain links to other spreadsheets within the same attachment. Certain workpapers and calculations contain confidential information. Therefore, the Company has filed a Petition for Confidential Treatment contemporaneously with these responses. Because the confidential spreadsheets are not included in the public attachment, the references in some public spreadsheets are not intact. The Company is providing attachment KAW_R_PSCDR5_NUM006_Attachment_CONFIDENTIAL.zip containing the confidential files to the Commission and intervenors who have signed a confidentiality agreement. The spreadsheets in the confidential attachment have all links intact.
- b. Please see KAW_R_PSCDR5_NUM006_Attachment 2. The Company made minimal adjustments to the Base Year. As such, variances to the base period amounts as filed can be attributed primarily to the update of actuals.
- c. The base period update does not result in a change to any forecasted test-period adjustments, proposed revenue requirement, or rate base calculation. The Company does not utilize the base period numbers in forecasting its future test year.
- d. Please see KAW_R_PSCDR5_NUM006_Attachment 3, which presents the reconciled base-period income statement results at the general ledger account level.

Kentucky American Water Company
Case No. 2026-00094
Jurisdictional Operating Income Summary for the Base and Forecasted Periods

Line No.	Rate Base Component	Supporting Schedule Reference	Base Period Actuals	Base Period Forecasted	Base Period Variance
1					
2	Utility Plant In Service	B-2	\$1,158,153,338	\$1,163,023,447	(\$4,870,109)
3					
4	Property Held for Future Use	B-2.6	0	0	0
5					
6	Utility Plant Acquisition Adjustments	WP - 1-14	(1,014,741)	(935,999)	(78,742)
7					
8	Accumulated Depreciation	B-3	(266,463,194)	(266,012,430)	(450,764)
9					
10					
11					
12	Net Utility Plant In Service		890,675,403	896,075,018	(5,399,616)
13					
14					
15	Construction Work in Progress	B-4	0	0	0
16					
17	Working Capital Allowance	B-4/W/P - 1-13	0	0	0
18					
19	Other Working Capital Allowance	B-4 & W/P - 1-5	4,748,340	4,596,235	152,105
20					
21	Contributions in Aid of Construction	B-5	(77,844,967)	(74,932,715)	(2,912,252)
22					
23	Customer Advances	B-5	(19,492,263)	(21,070,634)	1,578,371
24					
25	Deferred Income Taxes	B-5	(130,732,411)	(126,718,181)	(4,014,230)
26					
27	Deferred Investment Tax Credits	B-5	(2)	(2)	0
28					
29	Deferred Maintenance	W/P-1-10	10,289,937	10,056,826	233,111
30					
31	Deferred Debits	W/P-1-11	818,147	818,147	0
32					
33	Other Rate Base Elements	W/P-1-12	0	0	0
34					
35					
36					
37					
38					
39					
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Jurisdictional Rate Base

\$678,462,184	\$688,824,694	(\$10,362,511)

Kentucky American Water Company

Case No. 2026-00094

Jurisdictional Operating Income Summary for the Base and Forecasted Periods

Data: ☒ Base Period ☒ Forecast PeriodVersion: ☐ Original ☒ Updated ☐ Revised

Line No.	Major Acct. Group	Description	Supporting Schedule Reference	Base Period Actuals	Base Period Forecast	Base Period Variance	Variance Explanation
1		Operating Revenues					
2	400	Water Revenues	Exh 37 C-2	\$151,477,497	\$150,543,596	\$933,901	
3	400	Other Revenues	Exh 37 C-2	2,403,747	2,399,569	4,178	
4	420	AFUDC	Exh 37 C-3	0	0	0	
5	Total	Total Revenues (Sum Lines 2-4)		\$153,881,245	\$152,943,165	\$938,080	
6							
7	401	Operating Expenses					
8		O&M:					
9		Purchased Water	Exh 37 C-2	\$425,672	\$334,607	\$91,064	
10		Fuel & Power	Exh 37 C-2	5,945,785	5,613,147	332,638	
11		Chemicals	Exh 37 C-2	4,779,096	4,377,248	401,848	
12		Waste Disposal	Exh 37 C-2	660,536	846,556	(186,020)	
13		Salaries and Wages	Exh 37 C-2	10,784,494	10,725,936	58,558	
14		Pension	Exh 37 C-2	149,889	142,581	7,308	
15		OPEB	Exh 37 C-2	(592,410)	(636,641)	44,232	
16		Group Insurance	Exh 37 C-2	1,976,260	2,165,618	(189,359)	
17		Other Benefits	Exh 37 C-2	888,473	846,037	42,436	
18		Support Services	Exh 37 C-2	15,202,216	15,297,553	(95,337)	
19		Contract Services	Exh 37 C-2	2,207,741	1,978,801	228,940	
20		Building Maintenance & Services	Exh 37 C-2	1,167,420	1,057,575	109,845	
21		Telecommunications	Exh 37 C-2	252,323	310,235	(57,911)	
22		Postage, Printing, & Stationary	Exh 37 C-2	26,699	15,573	11,126	
23		Office Supplies & Services	Exh 37 C-2	417,354	387,874	29,480	
24		Advertising & Marketing	Exh 37 C-2	0	0	0	
25		Employee Related Expense	Exh 37 C-2	291,676	242,936	48,740	
26		Miscellaneous Expense	Exh 37 C-2	874,288	1,031,823	(157,535)	
27		Rents	Exh 37 C-2	71,726	66,626	5,100	
28		Transportation	Exh 37 C-2	441,578	360,455	81,123	
29		Uncollectible Accounts	Exh 37 C-2	923,057	853,887	69,170	
30		Other Customer Accounting	Exh 37 C-2	103,952	108,863	(4,911)	
31		Regulatory Expense	Exh 37 C-2	350,265	344,739	5,526	
32		Insurance Other Than Group	Exh 37 C-2	2,220,628	2,202,071	18,557	
33		Maintenance Supplies & Services	Exh 37 C-2	2,773,499	2,581,178	192,321	
34	Total	Total O&M Expenses (Sum of Lines 9-33):		\$52,342,218	\$51,255,277	\$1,086,941	
35							
36		Other Expenses					
37	403	Depreciation - Net of CIAC Amort	Exh 37 C-2	\$32,287,592	\$31,981,340	\$306,252	
38	406	Amortization of UPAA	Exh 37 C-2	14,723	(16,887)	31,610	
39	407	Amortization Expense	Exh 37 C-2	92,438	73,322	19,116	
40							
41		State Income Tax	Exh 37 C-2				
42	409	Current State Income Tax	Exh 37 C-2	586,507	348,863	237,645	
43	410	Deferred State Income Tax	Exh 37 C-2	2,049,767	2,035,224	14,542	
44		Federal Tax	Exh 37 C-2				
45	409	Current Federal Income Tax	Exh 37 C-2	2,924,936	1,976,733	948,203	
46	410	Deferred Federal Income Tax	Exh 37 C-2	6,909,112	6,851,088	58,024	
47	412	Investment Tax Credits	Exh 37 C-2	0	0	0	
48	408	General Taxes	Exh 37 C-2	1,764,281	6,429,473	(4,665,192)	Timing of Property Taxes - projected final assessment on net UPIS
49		Total Other Expense (Sum of Lines 37 -48)		\$46,629,357	\$49,679,156	(\$3,049,798)	
50							
51		Total Expenses (Line 34 + Line 49):		\$98,971,575	\$100,934,432	(\$1,962,858)	
52							
53		Utility Operating Income (Line 5 - Line 51):		\$54,909,670	\$52,008,733	\$2,900,937	

Kentucky American Water Company
Case No. 2026-00094
Jurisdictional Operating Income Summary for the Base and Forecasted Periods
SAP Extract

G/L Account		Base Period Actuals	Forecasted Base Year	Variance to Forecasted Base Year
40111000	Residential Sales Billed	(\$77,067,840)	(\$77,898,302)	\$830,462
40111100	Residential Sales Billed Surcharge	0	0	0
40111200	Residential Sales Billed DSIC	(2,675,389)	(2,678,867)	3,478
40112000	Residential Sales Unbilled	(664,330)	0	(664,330)
[-] AW01100	Water revenues - residential	(80,407,559)	(80,577,169)	169,610
40121000	Commercial Sales Billed	(38,056,750)	(39,277,949)	1,221,199
40121200	Commercial Sales Billed DSIC	(1,295,477)	(1,296,426)	949
40121400	Commercial Sales Billed Non-Rev Stabil Mechanism	0	0	0
40122000	Commercial Sales Unbilled	(826,355)	0	(826,355)
[-] AW01101	Water revenues - commercial	(40,178,583)	(40,574,375)	395,792
40131000	Industrial Sales Billed	(3,659,501)	(3,738,616)	79,115
40131200	Industrial Sales Billed DSIC	(113,752)	(113,752)	0
40131300	Other Revenue - After Hrs Charge	0	0	0
40131400	Industrial Sales Billed Non-Rev Stabil Mechanism	0	0	0
40132000	Industrial Sales Unbilled	(98,218)	0	(98,218)
[-] AW01102	Water revenues - industrial	(3,871,471)	(3,852,368)	(19,103)
40141000	Public Fire Billed	(6,421,196)	(6,924,554)	503,358
40141200	Public Fire Billed DSIC	(198,198)	(198,198)	0
40142000	Public Fire Unbilled	(2,782)	0	(2,782)
[-] AW01103	Water revenues - public fire	(6,622,176)	(7,122,752)	500,576
40145000	Private Fire Billed	(4,679,609)	(4,688,496)	8,887
40145100	Private Fire Billed Surcharge	0	0	0
40145200	Private Fire Billed DSIC	(136,670)	(136,661)	(9)
40146000	Private Fire Unbilled	(16,503)	0	(16,503)
[-] AW01104	Water revenues - private fire	(4,832,782)	(4,825,157)	(7,625)
40151000	Public Authority Billed	(11,303,918)	(10,439,102)	(864,816)
40151200	Public Authority Billed DSIC	(363,809)	(363,835)	26
40152000	Public Authority Unbilled	(381,146)	0	(381,146)
[-] AW01105	Water revenues - public authority	(12,048,873)	(10,802,936)	(1,245,936)
40161000	Sales for Resale Billed	(3,260,946)	(2,514,721)	(746,224)
40161050	Sales for Resale Billed Interco	0	0	0
40161200	Sales for Resale Billed DSIC	(89,489)	(89,489)	0
40162000	Sales for Resale Unbilled	13,888	0	13,888
[-] AW01106	Water revenues - sales for resale	(3,336,547)	(2,604,211)	(732,336)
40171000	Misc Sales Billed	(165,464)	(176,043)	10,579
40171100	Misc Sales Billed Surcharge	(7,584)	(8,585)	1,001

40171300	Misc Sales Billed Unmetered	0	0	0
40172000	Misc Sales Unbilled	(6,459)	0	(6,459)
40180100	Other Water Revenue - Temp Service	0	0	0
40189900	Other Water Revenue	0	0	0
40189999	Other Water Revenue - Leak Adjustment	0	0	0
[-] AW01107	Water revenues - other	(179,508)	(184,629)	5,121
[-] AW0196	Water revenues	(151,477,497)	(150,543,596)	(933,901)
40211000	Domestic WW Service Billed	0	0	0
40212000	Domestic WW Service Unbilled	0	0	0
40221000	Commercial WW Service Billed	0	0	0
40222000	Commercial WW Service Unbilled	0	0	0
40231000	Industrial WW Service Billed	0	0	0
40232000	Industrial WW Service Unbilled	0	0	0
40251000	Public Authority WW Service Billed	0	0	0
40252000	Public Authority WW Service Unbilled	0	0	0
[-] AW0197	Sewer revenues	0	0	0
40310100	Other Revenue - Late Payment Charge	(858,250)	(940,658)	82,408
40310200	Other Revenue - Rent	(124,848)	(124,648)	(200)
40310250	Other Revenue - Rent Interco	(39,643)	(39,386)	(256)
40310300	Other Revenue - Collection for Others	(1,783)	(1,411)	(372)
40310400	Other Revenue - NSF Check Charge	(45,384)	(46,316)	932
40310500	Other Revenue - Application/Initiation Fee	(703,512)	(652,612)	(50,900)
40310600	Other Revenue - Usage Data	(50,500)	(61,984)	11,484
40310700	Other Revenue - Reconnection Fee	(579,631)	(532,441)	(47,190)
40313000	Other Revenue - After Hrs Charge	0	0	0
40319900	Other Revenue - Misc Service	(196)	(112)	(84)
40359900	Other Revenue WW - Misc Service	0	0	0
[-] AW0198	Other revenues	(2,403,747)	(2,399,569)	(4,178)
[-] AW0195	Operating revenues	(153,881,245)	(152,943,165)	(938,080)
51010000	Purchased Water	425,672	334,607	91,064
51015000	Purchased Water Interco	0	0	0
[-] AW01155	Purchased water	425,672	334,607	91,064
51510000	Purchased Power - Natural Account	0	0	0
51510011	Purchased Power - Source of Supply	166,754	139,794	26,960
51510012	Purchased Power - Pumping	578,664	612,640	(33,976)
51510013	Purchased Power - Water Treatment	5,137,760	4,827,328	310,432
51510014	Purchased Power - Transmission & Distribution	53,010	27,117	25,893
51520000	Fuel for Power Production	9,597	6,270	3,328
[-] AW01154	Fuel and power	5,945,785	5,613,147	332,638
51800000	Chemicals	4,779,096	4,377,248	401,848
[-] AW01156	Chemicals	4,779,096	4,377,248	401,848
51110000	Waste Disposal	660,536	846,556	(186,020)
[-] AW01157	Waste disposal	660,536	846,556	(186,020)
[-] AW01126	Production costs	11,811,089	11,171,558	639,531
50100000	Labor Natural Account	6,108,010	6,282,671	(174,661)
50100001	Labor Expense Accrual	63,262	18,594	44,668

50101300	Labor Oper Water Treatment	2,660,592	2,669,746	(9,154)
50101305	Labor Oper Water Treatment - Super & Eng	95,454	100,533	(5,079)
50101400	Labor Oper Transmission & Distribution	511,072	470,961	40,111
50101405	Labor Oper Trans & Distr - Super & Eng	0	0	0
50101415	Labor Oper Trans & Distr - Lines	122,831	134,003	(11,172)
50101420	Labor Oper Trans & Distr - Meter	652,146	610,982	41,163
50101500	Labor Oper Customer Accounting	17,425	25,781	(8,356)
50101505	Labor Oper Customer Acctg - Super & Eng	24,732	35,673	(10,941)
50101510	Labor Oper Customer Acctg - Meter Read	408,639	403,770	4,869
50101520	Labor Oper Customer Acctg - Cust Serv & Info	89,274	55,114	34,160
50101600	Labor Oper Admin & General	996,768	931,504	65,264
50101601	Labor Oper Adm & Gen - Director & Officer	0	0	0
50102300	Labor Maint Water Treatment	239,572	179,141	60,432
50102400	Labor Maint Transmission & Distribution	931,857	921,288	10,569
50102405	Labor Maint Transmssn & Distr - Super & Eng	0	0	0
50102420	Labor Maint Transmssn & Distr - Mains	107,510	113,824	(6,314)
50102425	Labor Maint Transmssn & Distr - Fire Mains	0	0	0
50102430	Labor Maint Transmssn & Distr - Service	69,447	61,207	8,241
50102435	Labor Maint Transmssn & Distr - Meter	63,335	69,310	(5,975)
50102440	Labor Maint Transmssn & Distr - Hydrants	20,061	34,417	(14,356)
50109900	Labor Capitalized Credits	(4,978,106)	(5,030,989)	52,882
50110000	Labor Non-scheduled Overtime - Natural Account	999,507	1,048,683	(49,176)
50111300	Labor Oper Non-scheduled Overtime- WT	428,641	511,059	(82,419)
50111400	Labor Oper Non-scheduled Overtime- TD	63,494	63,627	(133)
50111405	Labor Oper Non-scheduled Overtime- TD Super & Eng	0	0	0
50111415	Labor Oper Non-scheduled Overtime- TD Lines	5,265	4,482	783
50111420	Labor Oper Non-scheduled Overtime- TD Meter	100,102	114,376	(14,275)
50111500	Labor Oper Non-scheduled Overtime- CA	1,292	1,248	44
50111510	Labor Oper Non-scheduled Overtime- CA Meter Read	95,168	89,198	5,970
50111520	Labor Oper Non-scheduled OT - CA Cust Serv & Info	244	162	82
50111600	Labor Oper Non-scheduled Overtime- AG	13,803	12,345	1,458
50112300	Labor Maint Non-scheduled Overtime- WT	64,269	47,604	16,665
50112400	Labor Maint Non-scheduled Overtime- TD	149,292	156,448	(7,156)
50112420	Labor Maint Non-scheduled Overtime- TD Mains	44,067	37,149	6,918
50112430	Labor Maint Non-scheduled Overtime- TD Service	13,970	10,629	3,341
50112435	Labor Maint Non-scheduled Overtime- TD Meter	18,347	18,598	(250)
50112440	Labor Maint Non-scheduled Overtime- TD Hydrant	1,955	12,930	(10,974)
50119900	Labor Non-scheduled Overtime- Capitalized Credits	(994,164)	(1,045,254)	51,090
50120000	Labor Overtime - Natural Account	1,827	1,850	(24)
50121300	Labor Oper Scheduled Overtime-WT	73,467	91,214	(17,747)
50121400	Labor Oper Scheduled Overtime-TD	0	0	0
50121405	Labor Oper Scheduled Overtime-TD Super & Eng	0	0	0
50121415	Labor Oper Scheduled Overtime-TD Lines	0	0	0
50121420	Labor Oper Scheduled Overtime-TD Meter	0	0	0
50121510	Labor Oper Scheduled Overtime-CA Merer Read	0	223	(223)
50121600	Labor Oper Scheduled Overtime-AG	0	0	0

50122400	Labor Maint Scheduled Overtime-TD	161	104	57
50122420	Labor Maint Scheduled Overtime-TD Mains	1,240	1,631	(390)
50122430	Labor Maint Scheduled Overtime-TD Service	486	175	311
50122435	Labor Maint Scheduled Overtime-TD Meter	0	0	0
50122440	Labor Maint Scheduled Overtime-TD Hydrant	0	87	(87)
50129900	Labor Scheduled Overtime- Capitalized Credits	(1,827)	(1,850)	24
50171000	Annual Performance Plan	1,164,145	1,138,823	25,321
50171600	Compensation Exp - Options	0	0	0
50171800	Compensation Expense - RSU/PSU	242,813	229,611	13,202
50185000	Severance	93,050	93,255	(205)
[-] AW01158	Salaries and wages	10,784,494	10,725,936	58,558
50610000	Pension Expense	206,970	185,295	21,675
50610100	Pension Capitalized Credits	(57,081)	(42,715)	(14,367)
[-] AW01159	Pension expense	149,889	142,581	7,308
50510000	PBOP Expense	(572,160)	(615,611)	43,451
50510100	PBOP Capitalized Credits	(20,250)	(21,030)	780
50550000	Group Insurance Expense	3,172,809	3,552,066	(379,258)
50550100	Group Insurance Capitalized Credits	(1,216,024)	(1,402,822)	186,798
50560000	Health Savings Account Expense	19,475	16,374	3,101
[-] AW01160	Group insurance expense	1,383,850	1,528,977	(145,127)
50421000	401k Expense	441,666	401,887	39,779
50421100	401k Expense Cap Credits	(180,006)	(165,628)	(14,377)
50422000	Defined Compensation Plan Expense	630,763	571,247	59,517
50422100	Defined Comp Plan Exp Cap Credits	(250,746)	(231,042)	(19,704)
50423000	Employee Stock Purchase Plan Expense	30,930	27,980	2,951
50426000	Retiree Medical Expense	35,698	33,110	2,588
50426100	Retiree Medical Expense Cap Credits	(14,452)	(16,042)	1,590
50450000	Other Welfare - Natural Account	0	0	0
50450011	Other Welfare - Source of Supply	0	0	0
50450013	Other Welfare - Water Treatment	1,195	148	1,047
50450014	Other Welfare - Transm & Distrib	0	0	0
50450015	Other Welfare - Customer Accounting	14,847	4,686	10,160
50450016	Other Welfare - Admin & General	48,601	84,187	(35,586)
50451000	Employee Awards	198	72	126
50452000	Employee Physical Exams	9,217	7,372	1,845
50454000	Safety Incentive Awards	12,488	0	12,488
50456000	Tuition Aid	30,695	28,806	1,889
50457000	Training	68,468	92,188	(23,720)
50458000	Referral Bonus	8,910	7,066	1,844
[-] AW01161	Other benefits	888,473	846,037	42,436
[-] AW01127	Employee-related costs	13,115,578	13,243,531	(127,953)
53401000	AWWSC Services - Labor OPEX	7,411,618	7,407,055	4,563
53401100	AWWSC Services - Pension OPEX	218,848	309,239	(90,391)
53401200	AWWSC Services - Group Insurance OPEX	758,253	705,166	53,087
53401300	AWWSC Services - Other Benefits OPEX	499,410	513,062	(13,651)
53401400	AWWSC Services - Contracted Services OPEX	1,602,137	1,536,998	65,139

53401500	AWWSC Services - Office Supplies OPEX	1,335,886	1,233,228	102,659
53401700	AWWSC Services - Rents OPEX	273,308	273,213	95
53401800	AWWSC Services Customer Accounting OPEX	1,161,666	1,100,385	61,281
53401900	AWWSC Services - Maint Supplies & Svcs OPEX	266,561	308,381	(41,820)
53402100	AWWSC Services - Other O&M Expense OPEX	650,665	769,947	(119,283)
53402200	AWWSC Services - Depr & Amort OPEX	402,175	493,906	(91,731)
53402300	AWWSC Services - General Taxes OPEX	483,685	483,410	274
53402400	AWWSC Services - Net Interest OPEX	99,983	121,616	(21,633)
53402500	AWWSC Services - Other Inc & Ded OPEX	19	(65)	84
53402600	AWWSC Services - Income Taxes OPEX	38,003	42,012	(4,009)
53481000	AWWSC Services - Labor CAPX	0	0	0
53481100	AWWSC Services - Pension CAPX	0	0	0
53481200	AWWSC Services - Group Insurance CAPX	0	0	0
53481300	AWWSC Services - Other Benefits CAPX	0	0	0
53481400	AWWSC Services - Contracted Services CAPX	0	0	0
53481500	AWWSC Services - Office Supplies CAPX	0	0	0
53481700	AWWSC Services - Rents CAPX	0	0	0
53481900	AWWSC Services - Maint Supplies & Svcs CAPX	0	0	0
53482100	AWWSC Services - Other O&M Expense CAPX	0	0	0
53482300	AWWSC Services - General Taxes CAPX	0	0	0
53482400	AWWSC Services - Net Interest CAPX	0	0	0
53482500	AWWSC Services - Other Inc & Ded CAPX	0	0	0
[-] AW01185	Service Company Costs	15,202,216	15,297,553	(95,337)
53110000	Contract Svc-Eng - Natural Account	0	0	0
53110013	Contract Svc-Eng - Water Treatment	184	554	(370)
53110014	Contract Svc-Eng - Transmission & Distribution	0	0	0
53110016	Contract Svc-Eng - Admin & General	121,281	98,563	22,718
53150000	Contract Svc-Other - Natural Account	26	0	26
53150011	Contract Svc-Other - Source of Supply	75,438	69,513	5,925
53150013	Contract Svc-Other - Water Treatment	153,986	132,532	21,454
53150014	Contract Svc-Other - Transmission & Distribution	980,710	809,862	170,848
53150015	Contract Svc-Other - Customer Accounting	125	0	125
53150016	Contract Svc-Other - Admin & General	160,637	138,614	22,023
53151000	Contract Svc-Temp Empl - Natural Account	0	0	0
53151013	Contract Svc-Temp Empl - Water Treatment	0	0	0
53151014	Contract Svc-Temp Empl - Transmsn & Distr	41,400	71,415	(30,015)
53151016	Contract Svc-Temp Empl - Admin & General	55,828	65,971	(10,143)
53152000	Contract Svc-Lab Testing - Water Treatment	11,709	5,700	6,009
53153000	Contract Services - Accounting	62,500	56,250	6,250
53154000	Contract Services - Audit Fees	216,811	209,353	7,459
53155000	Contract Services - Legal	327,106	320,474	6,632
53157000	Contract Services - Outplacement	0	0	0
53159100	Contract Services - Hardware Services	0	0	0
[-] AW01162	Contracted services	2,207,741	1,978,801	228,940
52532000	Electricity - Natural Account	0	0	0
52532013	Electricity - Water Treatment	10,820	14,109	(3,289)

52532014	Electricity - Transmission & Distribution	145,526	137,906	7,619
52532016	Electricity - Admin & General	74,268	69,869	4,399
52546000	Grounds Keeping - Natural Account	0	0	0
52546011	Grounds Keeping - Source of Supply	0	0	0
52546013	Grounds Keeping - Water Treatment	160,780	82,710	78,070
52546014	Grounds Keeping - Transmission & Distribution	20,422	20,082	340
52546016	Grounds Keeping - Admin & General	226,044	175,375	50,669
52548000	Heating Oil/Gas - Natural Account	0	0	0
52548011	Heating Oil/Gas - Source of Supply	3,684	5,525	(1,842)
52548013	Heating Oil/Gas - Water Treatment	38,898	48,400	(9,502)
52548014	Heating Oil/Gas - Transmission & Distribution	2,830	3,497	(667)
52548016	Heating Oil/Gas - Admin & General	13,661	16,538	(2,877)
52550000	Janitorial - Natural Account	0	0	0
52550012	Janitorial - Pumping	26	0	26
52550013	Janitorial - Water Treatment	10,730	11,729	(999)
52550014	Janitorial - Transmission & Distribution	6,853	2,812	4,040
52550016	Janitorial - Admin & General	109,381	113,737	(4,357)
52571000	Security Service - Natural Account	0	0	0
52571011	Security Service - Source of Supply	83,787	109,446	(25,659)
52571013	Security Service - Water Treatment	0	0	0
52571014	Security Service - Transmission & Distribution	0	0	0
52571016	Security Service - Admin & General	75,120	82,261	(7,141)
52571100	Add'l Security Costs	0	0	0
52578000	Trash Removal - Natural Account	0	0	0
52578011	Trash Removal - Source of Supply	0	0	0
52578013	Trash Removal - Water Treatment	9,237	8,132	1,106
52578014	Trash Removal - Transmission & Distribution	38,452	34,243	4,209
52578016	Trash Removal - Admin & General	2,271	2,007	264
52583000	Water & WW - Natural Account	0	0	0
52583011	Water & WW - Source of Supply	103,698	73,356	30,342
52583013	Water & WW - Water Treatment	4,515	4,448	67
52583014	Water & WW - Transmission & Distribution	1,867	368	1,499
52583016	Water & WW - Admin & General	24,552	41,025	(16,473)
[-] AW01187	Building Maintenance and Services	1,167,420	1,057,575	109,845
52574000	Telephone - Natural Account	0	0	0
52574011	Telephone - Source of Supply	85	127	(42)
52574013	Telephone - Water Treatment	0	154	(154)
52574014	Telephone - Transmission & Distribution	5,296	2,576	2,719
52574015	Telephone - Customer Accounting	0	0	0
52574016	Telephone - Admin & General	95,376	104,790	(9,415)
52574100	Cell Phone - Natural Account	0	0	0
52574111	Cell Phone - Source of Supply	0	0	0
52574113	Cell Phone - Water Treatment	12,784	428	12,356
52574114	Cell Phone - Transmission & Distribution	19,735	98	19,638
52574115	Cell Phone - Customer Accounting	911	923	(12)
52574116	Cell Phone - Admin & General	30,238	71,615	(41,378)

52574200	Data Lines - Admin & General	24,978	26,673	(1,695)
52574300	Wireless - Service First - Natural Account	0	0	0
52574316	Wireless - Service First - Admin & General	62,921	102,851	(39,929)
[-] AW01188	Telecommunication expenses	252,323	310,235	(57,911)
52562500	Overnight Shipping - Natural Account	0	0	0
52562511	Overnight Shipping - Source of Supply	0	0	0
52562513	Overnight Shipping - Water Treatment	10,454	9,529	925
52562514	Overnight Shipping - Transmission & Distribution	287	437	(150)
52562516	Overnight Shipping - Admin & General	814	682	133
52566000	Postage - Natural Account	0	0	0
52566016	Postage - Admin & General	12,198	1,819	10,378
52566700	Printing	2,946	3,105	(160)
[-] AW01189	Postage, printing and stationary	26,699	15,573	11,126
52510000	Bank Service Charges - Natural Account	0	0	0
52510016	Bank Service Charges - Admin & General	0	0	0
52512500	Books & Publications	152	240	(87)
52526100	Credit Line Fees Interco	80,401	78,441	1,960
52542000	Forms - Natural Account	0	0	0
52542016	Forms - Admin & General	13	0	13
52562000	Office & Admin Supplies - Natural Account	0	0	0
52562011	Office & Admin Supplies - Source of Supply	306	190	116
52562013	Office & Admin Supplies - Water Treatment	69,119	65,123	3,997
52562014	Office & Admin Supplies - Transmsn & Distr	5,546	6,319	(774)
52562015	Office & Admin Supplies - Customer Accounting	0	0	0
52562016	Office & Admin Supplies - Admin & General	11,147	8,181	2,966
52571500	Software Licenses	141,857	121,981	19,876
52582000	Uniforms - Natural Account	0	0	0
52582011	Uniforms - Source of Supply	69	74	(5)
52582012	Uniforms - Pumping	0	0	0
52582013	Uniforms - Water Treatment	35,917	31,856	4,061
52582014	Uniforms - Transmission & Distribution	58,673	64,151	(5,478)
52582016	Uniforms - Admin & General	15,304	11,778	3,526
52599800	PCard Undistributed	(1,149)	(460)	(689)
52801000	Capital Purchases Clearing	0	0	0
52801100	Indirect Overhead Clearing	0	0	0
52805100	Indirect Overhead RWIP Clearing	0	0	0
[-] AW01163	Office supplies and services	417,354	387,874	29,480
52503000	Advertising	0	0	0
[-] AW01190	Advertising & marketing expenses	0	0	0
52534000	Employee Expenses	172,369	132,964	39,405
52534200	Conferences & Registration	22,898	23,137	(239)
52535000	Meals Deductible	62,563	53,653	8,910
52535100	Meals Non-Deductible	3,359	3,413	(54)
52567000	Relocation Expenses	30,485	29,768	717
[-] AW01130	Employee related expense travel & entertainme	291,676	242,936	48,740
52000000	M & S (O&M) - Natural Account	7,684	5,122	2,562

52001100	M & S Oper - Source of Supply	8,258	6,062	2,196
52001200	M & S Oper - Pumping	1,000	4,046	(3,047)
52001300	M & S Oper - Water Treatment	108,137	118,852	(10,715)
52001400	M & S Oper - Transmission & Distribution	125,252	82,955	42,297
52001500	M & S Oper - Customer Accounting	0	0	0
52001600	M & S Oper - Admin & General	74,912	52,520	22,391
52001601	Shipper's Edge Freight w/o Inventory	420	288	132
52500000	Misc Exp (O&M) - Natural Acct	0	0	0
52501100	Misc Oper - Source of Supply	5,693	6,750	(1,056)
52501200	Misc Oper - Pumping	0	0	0
52501300	Misc Oper - Water Treatment	49,088	57,000	(7,913)
52501400	Misc Oper - Transmission & Distribution	266,624	257,119	9,504
52501420	Misc Oper - Transmission & Distribution Meters	4,258	0	4,258
52501600	Misc Oper - Admin & General	85,426	251,044	(165,618)
52513200	Business Development	0	0	0
52514000	Charitable Contribution Deductible	57,619	82,585	(24,966)
52514100	Charitable Contribution Nondeductible	5,000	9,930	(4,930)
52514500	Charitable Donations - Health/Education/Environmnt	0	0	0
52514600	Charitable Donations - Community	0	0	0
52514700	Community Partnerships	936	0	936
52514900	Customer Education	33,337	22,067	11,270
52514901	Customer Education Communication - Reg	9,765	8,798	966
52514903	Customer Education Communication - Issues	0	0	0
52514904	Customer Education Communication - Conservation	0	0	0
52514905	Customer Education Communication - Printed	0	0	0
52514907	Customer Education - Press Releases	0	286	(286)
52514909	Customer Education - Video & Photo	0	398	(398)
52515000	Community Relations - Events	8,133	9,067	(933)
52515001	Community Relations - Specialty	7,068	8,561	(1,493)
52522000	Community Relations	1,932	133	1,799
52524000	Co Dues/Membership Deductible	64,809	63,522	1,286
52524100	Co Dues/Membership Nondeductible	0	0	0
52525000	Condemnation Costs	0	0	0
52527000	Directors Fees	23,450	27,225	(3,775)
52540000	Amort Bus Services Proj Exp	0	0	0
52548100	Hiring Costs	0	0	0
52549000	Injuries and Damages	0	0	0
52549500	Inventory Physical Write-off Scrap	36,989	15,175	21,814
52554500	Lab Supplies	136,449	127,364	9,085
52556000	Lobbying Expenses	0	0	0
52556500	Low Income Pay Program	0	0	0
52564000	Penalties Nondeductible	209	209	0
52568000	Research & Development	30,526	30,600	(75)
52579000	Trustee Fees	17,492	30,845	(13,353)
52585000	Discounts Available	(295,807)	(246,361)	(49,446)
52586000	PO Small Price Differences - within tolerance	(369)	(340)	(30)

[-] AW01166	Miscellaneous expenses	874,288	1,031,823	(157,535)
54110000	Rents-Real Property - Natural Account	0	0	0
54110011	Rents-Real Property - Source of Supply	33,370	30,602	2,768
54110013	Rents-Real Property - Water Treatment	13,341	12,741	600
54110014	Rents-Real Property - Transmission & Distribution	16,355	14,079	2,275
54110016	Rents-Real Property - Admin & General	0	1,350	(1,350)
54140000	Rents-Equipment - Natural Account	0	0	0
54140011	Rents-Equipment - Source of Supply	0	0	0
54140013	Rents-Equipment - Water Treatment	1,059	253	806
54140014	Rents-Equipment - Transmission & Distribution	0	0	0
54140015	Rents-Equipment - Customer Accounting	0	221	(221)
54140016	Rents-Equipment - Admin & General	7,602	7,380	222
[-] AW01165	Rents	71,726	66,626	5,100
55000000	Transportation (O&M) - Natural Account	(8,323)	(9,919)	1,595
55000011	Transportation Oper - Source of Supply	0	0	0
55000013	Transportation Oper - Water Treatment	229	385	(156)
55000014	Transportation Oper - Transmission & Distribution	0	0	0
55000015	Transportation Oper - Customer Accounting	0	0	0
55000016	Transportation Oper - Admin & General	65	8	57
55000023	Transportation Maint - Water Treatment	152	0	152
55000024	Transportation Maint - Transmission & Distribution	0	0	0
55000100	Transportation Capitalized Credits	(370,782)	(338,893)	(31,890)
55010100	Transportation Lease Costs	112,102	111,343	760
55010200	Transportation Lease Fuel	365,320	306,030	59,290
55010300	Transportation Lease Maint	329,658	280,622	49,036
55010500	Transportation - Reimburse Employee Personal Use	13,158	10,879	2,279
[-] AW01164	Transportation	441,578	360,455	81,123
[-] AW01128	Operating supplies and services	5,772,663	5,451,897	320,767
57010000	Uncollectible Accounts Exp - Natural Account	0	0	0
57010015	Uncollectible Accounts Exp - Customer Accounting	943,021	861,316	81,705
57010016	Uncollectible Accounts Exp - Admin & General	(19,964)	(7,118)	(12,846)
57010100	Uncollectible Accounts Exp - Individual	0	(311)	311
[-] AW01168	Uncollectible accounts expense	923,057	853,887	69,170
52501500	Misc Oper - Customer Accounting	0	0	0
52501510	Misc Oper - Customer Accounting Mtr Read	0	0	0
52501520	Misc Oper - Customer Accounting Cust Serv	0	0	0
52510015	Bank Service Charges - Customer Accounting	104,463	109,189	(4,726)
52514906	Customer Education - Bill Inserts	0	0	0
52520000	Collection Agencies	(511)	(326)	(185)
52542015	Forms - Customer Accounting	0	0	0
52562515	Overnight Shipping - Customer Accounting	0	0	0
52566015	Postage - Customer Accounting	0	0	0
[-] AW01170	Customer accounting, other	103,951	108,863	(4,912)
56610000	Regulatory Exp - Amortization	350,265	344,739	5,526
56611000	Regulatory Exp - Not Authorized	0	0	0
56670000	Regulatory Exp - Other	0	0	0

[-] AW01172	Regulatory expense	350,265	344,739	5,526
55110000	Insurance Vehicle	74,745	86,427	(11,682)
55710000	Insurance General Liability	1,318,889	1,331,897	(13,008)
55711000	Insurance Casualty Reserve	123,045	79,644	43,401
55720000	Insurance Workers Compensation	102,669	103,576	(907)
55720100	Insurance WC Capitalized Credits	(38,100)	(41,429)	3,329
55730000	Insurance Other	70,689	77,271	(6,582)
55740000	Insurance Property	568,692	564,687	4,005
[-] AW01171	Insurance other than group	2,220,628	2,202,071	18,557
62002100	M&S Maint - Source of Supply	0	0	0
62002300	M&S Maint - Water Treatment	327,526	346,130	(18,604)
62002400	M&S Maint - Transmission & Distribution	65,627	68,874	(3,247)
62002600	M&S Maint - Admin & General	4,488	(7,218)	11,706
62502100	Misc Maint - Source of Supply	0	0	0
62502300	Misc Maint - Water Treatment	38,171	26,647	11,524
62502400	Misc Maint - Transmission & Distribution	196,744	176,860	19,883
62502600	Misc Maint - Admin & General	45,683	47,126	(1,443)
62510000	Amort Def Maint - Natural Account	0	0	0
62512300	Amort Def Maint - Water Treatment	421,261	395,505	25,756
62512400	Amort Def Maint - Transmission & Distribution	917,832	938,529	(20,697)
62520700	Misc Maint Paving/Backfill	240,298	244,415	(4,117)
62520800	Misc Maint Permits - Natural Account	0	0	0
62520824	Misc Maint Permits - Transmission & Distribution	927	0	927
63110021	Contract Svc-Eng Maint - Source of Supply	0	0	0
63110023	Contract Svc-Eng Maint - Water Treatment	32,392	9,981	22,412
63110026	Contract Svc-Eng Maint - Admin & General	0	0	0
63150021	Contract Svc-Other Maint - Source of Supply	1,958	1,669	289
63150023	Contract Svc-Other Maint - Water Treatment	384,613	275,374	109,239
63150024	Contract Svc-Other Maint - Transmission & Distr	38,092	36,414	1,679
63150026	Contract Svc-Other Maint - Admin & General	57,888	20,873	37,015
[-] AW01129	Maintenance supplies and services	2,773,499	2,581,178	192,321
[-] AW01111	Operation and maintenance expense	52,342,217	51,255,277	1,086,940
68011000	Depreciation Exp - UPIS General	32,777,486	32,836,680	(59,194)
68011100	Depreciation Expense - Vehicles	946,241	466,507	479,734
68011110	Depreciation Expense -Capitalized Credits	(383,437)	(186,826)	(196,610)
68011200	Depreciation Exp - Non-Utility Property	23,945	16,762	7,184
68012000	Depreciation Exp - Amort CIAC Tax	(629,075)	(638,922)	9,847
68012500	Depreciation Exp - Amort CIAC Nontax	(4,417,329)	(4,477,947)	60,619
[-] AW01132	Depreciation	28,317,832	28,016,253	301,579
68252000	Amortization - Capital Leases	0	0	0
68254000	Amortization - Reg Asset AFUDC	0	0	0
68255000	Amortization - UPAA	14,723	(16,887)	31,610
68257000	Amortization - Property Losses	57,080	57,080	0
68258000	Amortization - Reg Asset	35,358	16,242	19,116
[-] AW01133	Amortization	107,161	56,434	50,727
68311000	Removal Costs - ARO/Net Neg Salvage	5,136,758	5,137,008	(250)

68312000	Removal Costs - Net Negative Salvage CIAC Tax	(328,877)	(332,880)	4,004
68312500	Removal Costs - Net Negative Salvage CIAC Non-Tax	(838,120)	(839,040)	920
[-] AW01134	Removal costs, net	3,969,761	3,965,087	4,673
[-] AW01112	Depreciation and amortization	32,394,753	32,037,774	356,979
68520000	Property Taxes	797,150	5,426,774	(4,629,624)
68520100	Tax Discounts	(600)	(300)	(300)
68532000	FUTA	8,247	11,629	(3,382)
68532100	FUTA Cap Credits	(2,917)	(4,431)	1,514
68533000	FICA	1,214,050	1,291,792	(77,741)
68533100	FICA Cap Credits	(466,020)	(514,017)	47,997
68535000	SUTA	16,324	23,011	(6,687)
68535100	SUTA Cap Credits	(5,725)	(8,756)	3,032
68543000	Other Taxes and Licenses	3,415	3,415	0
68545000	Utility Reg Assessment	200,357	200,356	0
[-] AW01113	General taxes	1,764,281	6,429,473	(4,665,192)
58002000	Impairment - Plant Property & Equipment	0	0	0
[-] AW01115	Impairment charge	0	0	0
59011000	Gains/Losses Non-Utility Property Disposals	0	0	0
59011500	Gains/Losses Non-Utility Property Sales	0	0	0
59021000	Gains/Losses Utility Property Sales	0	0	0
59022000	Gains/Losses Acquisition of Asset	0	0	0
[-] AW01114	Gain/Loss on sale of assets	0	0	0
69011000	FIT - Current	2,924,936	1,976,733	948,203
69012000	FIT - Prior Year Adjustment	0	0	0
[-] AW01150	Current federal income taxes - operating	2,924,936	1,976,733	948,203
69021000	SIT - Current	586,507	348,863	237,645
69022000	SIT - Prior Year Adjustment	0	0	0
[-] AW01151	Current state income taxes - operating	586,507	348,863	237,645
[-] AW01146	Current income taxes - operating	3,511,444	2,325,596	1,185,848
69031000	FIT - Other Income & Deductions Current Year	0	0	0
[-] AW01152	Current federal income taxes - non-operating	0	0	0
69041000	SIT - Other Income & Deductions Current Year	0	0	0
[-] AW01153	Current state income taxes - non-operating	0	0	0
[-] AW01147	Current income taxes - non-operating	0	0	0
[-] AW01121	Current income taxes	3,511,444	2,325,596	1,185,848
69061000	Deferred FIT - Current Year	0	0	0
69062000	Deferred FIT - Prior Year Adjustment	0	0	0
69063000	Deferred FIT - Reg Asset/Liability	0	(684,685)	684,685
69065000	Deferred FIT - Other	6,909,112	7,535,773	(626,661)
[-] AW01148	Deferred federal income tax expense	6,909,112	6,851,088	58,024
69071000	Deferred SIT - Current Year	0	0	0
69072000	Deferred SIT - Prior Year Adjustment	0	0	0
69073000	Deferred SIT - Reg Asset/Liability	0	0	0
69073500	Deferred SIT - Other	2,049,767	2,035,224	14,542
[-] AW01149	Deferred state income tax expense	2,049,767	2,035,224	14,542
[-] AW01122	Deferred taxes	8,958,879	8,886,312	72,567

[-] AW01108	Operating expenses, net	98,971,574	100,934,432	(1,962,858)
[-] AW01184	Operating Income (loss)	\$54,909,670	\$52,008,733	\$2,900,938

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

Witness: Robert Prendergast

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.

Response:

Please see KAW_R_PSCDR5_NUM007_100126_Attachment1, KAW_R_PSCDR5_NUM007_100126_Attachment2, and KAW_R_PSCDR5_NUM007_100126_Attachment3.

Line No.	Description											
INVOICES AS OF SEPTEMBER 25, 2026												
	Service	Consultant	2026 Rate Case Expense Estimate	Invoice	Category	Supplier	Invoice Date	Invoice Number	Amount	Invoice Amount (if different than G/L posting)	Invoice Identified in G/L 18620000	Description
1	Rate of Return	Brattle Group	120,000	Y	Rate of Return	Brattle Group	4/29/2026	100087203	17,272.50	Yes		Professional Services Rendered Through March 31, 2026
2				Y	Rate of Return	Brattle Group	5/25/2026	100087488	690.00	Yes		Professional Services Rendered Through April 30, 2026
3				Y	Rate of Return	Brattle Group			2,495.00	Yes		Professional Services Rendered Through April 30, 2026
4	Legal	SKO	700,000	Y	Rate of Return	Brattle Group			14,027.50	Yes		Professional Services Rendered Through June 30, 2026
5				Y	Rate of Return	Brattle Group			2,595.00	Yes		Professional Services Rendered Through June 30, 2026
6	Compensation Study	Willis Towers Watson	140,000	Y	Legal	Stoll Keenon Ogden PLLC	2/5/2026	1101066	7,797.12	Yes	n/a	
7				Y	Legal	Stoll Keenon Ogden PLLC	3/9/2026	1104198	4,014.81	Yes		
8	Support Services Study	Concentric	135,000	Y	Legal	Stoll Keenon Ogden PLLC	4/6/2026	1106196	13,863.51	Yes		
9				Y	Legal	Stoll Keenon Ogden PLLC	5/7/2026	1109187	40,779.57	Yes		
10				Y	Legal	Stoll Keenon Ogden PLLC	6/9/2026	1112130	72,987.79	Yes		
11				Y	Legal	Stoll Keenon Ogden PLLC	7/8/2026	1114296	92,239.26	Yes		
12	Customer Notice		52,000	Y	Legal	Stoll Keenon Ogden PLLC	8/11/2026	1116838	56,736.98	Yes		
13				Y	Compensation Study	Willis Towers Watson	3/18/2026	150141719438	13,378.75	Yes		Kentucky American Water Rate Case Support
14	Miscellaneous		50,000	Y	Compensation Study	Willis Towers Watson	4/17/2026	150141729206	69,282.50	Yes		Kentucky American Water Rate Case Support
15				Y	Compensation Study	Willis Towers Watson	7/17/2026	150141759266	2,061.58	Yes		Kentucky American Water Rate Case Support
16	Total Rate Case Expense (Prior to Amortization)		\$1,197,000									
17	Amortization Months			Y	Support Services Study	Concentric	3/19/2026	21302	36,516.25	Yes		
18	Annual Rate Case Expense Amortized	24	\$598,500	Y	Support Services Study	Concentric	4/9/2026	21465	28,483.75	Yes		

Category	Date of Transaction	Document Reference	Vendor	Hours		Amount	Description of Services Provided	Account Number
				Worked	Rate per			
Rate of Return	4/29/2026	100087203	Brattle Group			\$17,272.50	Professional Services Rendered Through 3/31/2026	18620000
				2.50	\$700.00		Principals rate of return consulting	
				12.50	675.00		Principals rate of return consulting	
				10.50	570.00		Associates rate of return consulting	
				2.75	400.00		Research analysts rate of return consulting	
Rate of Return	5/26/2026	100087488	Brattle Group	1.00	690.00	690.00	Professional Services Rendered Through 4/30/2026	18620000
							Principals rate of return consulting	
Rate of Return	5/25/2026	100087516	Brattle Group			2,495.00	Professional Services Rendered Through 4/30/2026	18620000
				1.25	700.00		Principals rate of return consulting	
				0.50	675.00		Principals rate of return consulting	
				2.25	570.00		Associates rate of return consulting	
Rate of Return	7/23/2026	100088396	Brattle Group			14,027.50	Professional Services Rendered Through 6/30/2026	18620000
				3.25	700.00		Principals rate of return consulting	
				11.50	675.00		Principals rate of return consulting	
				7.00	570.00		Associates rate of return consulting	
Rate of Return	7/23/2026	100088402	Brattle Group			2,595.00	Professional Services Rendered Through 6/30/2026	18620000
				0.50	690.00		Principals rate of return consulting	
				5.00	450.00		Research analysts rate of return consulting	
Legal	2/5/2026	1101066	SKO			7,797.12		18620000
				3.00	445.00		Legal Consulting for rate case	
				13.30	530.00		Legal Consulting for rate case	
					-586.88		discount	
Legal	3/9/2026	1104198	SKO			4,014.81		18620000
				2.30	490.00		Legal Consulting for rate case	
				5.50	580.00		Legal Consulting for rate case	
					(302.19)		discount	
Legal	4/6/2026	1106196	SKO			13,863.51		18620000
				2.90	490.00		Legal Consulting for rate case	
				23.00	580.00		Legal Consulting for rate case	
				0.40	365.00		Paralegal	
					(1,043.49)		discount	
Legal	5/7/2026	1109187	SKO			40,779.57		18620000
				26.50	490.00		Legal Consulting for rate case	
				51.10	580.00		Legal Consulting for rate case	
				3.20	365.00		Paralegal	
				0.40	145.00		Paralegal	
					(3,069.43)		discount	
Legal	6/9/2026	1112130	SKO			72,987.79		18620000
				55.40	490.00		Legal Consulting for rate case	
				55.50	580.00		Legal Consulting for rate case	
				8.60	380.00		Associates rate of return consulting	
				43.50	365.00		Paralegal	
					(5,493.71)		discount	
Legal	7/8/2026	1114296	SKO			92,239.26		18620000
				32.90	490.00		Legal Consulting for rate case	
				0.40	575.00		Legal Consulting for rate case	
				0.80	725.00		Legal Consulting for rate case	
				81.00	580.00		Legal Consulting for rate case	
				44.60	380.00		Associates rate of return consulting	
				50.20	365.00		Paralegal	
					(6,942.74)			
Legal	8/11/2026	1116838	SKO			56,736.98		18620000
				25.40	490.00		Legal Consulting for rate case	
				55.70	580.00		Legal Consulting for rate case	
				17.90	380.00		Associates rate of return consulting	
				25.90	365.00		Paralegal	
					(4,270.52)			
Compensation Study	3/13/2026	150141719438	WTW			13,378.75	Kentucky American Water Rate Case Support review of data, benchmark job selection	18620000
Compensation Study	4/14/2026	150141729206	WTW			69,282.50	Kentucky American Water Rate Case Support Compensation reiew Competitive market assessment, benchmarking compensation Benefits Review Draft and review of testimony	18620000
Compensation Study	7/17/2026	150141759266	WTW			2,061.58	Kentucky American Water Rate Case Support - Response to Data Requests	18620000
Support Services Study	3/19/2026		Concentric			36,516.25	Professional Services from 2/1/2026 to 2/28/2026	18620000
				54.00	495.00			
				24.25	385.00			
				5.00	90.00			
Support Services Study	4/9/2026	21465	Concentric			28,483.75	Professional Services from 3/1/2026 to 3/31/2026	18620000
				14.00	690.00			
				43.50	495.00			
				4.25	385.00			
					(4,345.00)			

\$475,221.87

*PLEASE INDICATE INVOICE NUMBER 1109187 ON PAYMENT



American Water Works Service Co
Attn: Nikole L. Bowen
1 Water Street
AP Dept 1012
Camden, NJ 01802
United States of America

May 25, 2026

Dear Nikole,

Enclosed please find our invoice for work performed through April 2026 for providing expert consulting services.

Please do not hesitate to contact me if you have any questions or need additional information.

Sincerely,

Ann Bulkley-Armour
PRINCIPAL | BOSTON

AEB/rv
Enclosures

One Beacon Street, Suite 2600
Boston, MA 02108

MAIN +1.617.864.7900
FAX +1.617.507.0083

EMAIL Ann.Bulkley@brattle.com
WEBSITE brattle.com



May 25, 2026

In Account With:

American Water Works Service Co
Attn: Nikole L. Bowen
1 Water Street
AP Dept 1012
Camden, NJ 01802
United States of America

Invoice Number 100087488
Project ID CL09485
Page: 1

For Professional Services Rendered Through April 30, 2026

Re: Kentucky American Water Company's May 2025 Rate Proceeding

	HOURS	RATE	AMOUNT	
PRINCIPALS				
Ann Bulkley-Armour	1.00	690.00	690.00	USD
TOTAL LABOR			690.00	USD
TOTAL INVOICE			690.00	USD

Payable Upon receipt of bill in USD to: The Brattle Group, Inc. (FID 04-3234613)
Finance Charge of 1.5% per month (18% APR) will be added to overdue invoices

Please Remit Payment as Follows:

Check Payments:

The Brattle Group, Inc.
One Beacon Street, Suite 2600
Boston, MA 02108

Telephone:

+1.617.864.7900

Email: billingdept@brattle.com

ACH/Wire Payments:

Citibank, N.A. New York

SWIFT No.:

ABA No.:

Account:

Account No.:

Page: 2

Time Log for Ann Bulkley-Armour

Date	Description of Activity/Tasks	HOURS
04/08/26	Developing testimony.	1.00
Total		1.00

STOLL · KEENON · OGDEN
PLLC

300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389
June 9, 2026

Kentucky-American Water Company
invoices billed via Serengeti Legal Tracker
re American Water Works
cc to Ms. Christina Coleman:
Christina.Coleman@amwater.com
cc to Ms. Molly Van Over:
Molly.VanOver@amwater.com

INVOICE NO.: 1112130
SKO File No.: 10311/189825

PAYMENT REMITTANCE

Payments via regular mail:

STOLL · KEENON · OGDEN PLLC
P.O. Box 11969
Lexington, Kentucky 40579-1969

Payments via ACH or EFT:

Stoll Keenon Ogden PLLC IOLTA Account
Fifth Third Bank, Cincinnati OH
ABA/Bank Routing Number: [REDACTED]
Account Number: [REDACTED]

Account Number: [REDACTED]
Please reference your account and invoice numbers.
Email remittance to payments@skofirm.com

Re: KAW 2026 Rate Case

Our Reference: 010311/189825/LW/2404
Fees rendered this bill \$ 72,987.79
Total Current Charges This Matter \$ 72,987.79

*PLEASE INDICATE INVOICE NUMBER 1112130 ON PAYMENT

STOLL - KEENON - OGDEN
PLLC
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389
June 9, 2026

Kentucky-American Water Company
invoices ebilled via Serengeti Legal Tracker
re American Water Works
cc to Ms. Christina Coleman:
Christina.Coleman@amwater.com
cc to Ms. Molly Van Over:
Molly.VanOver@amwater.com

INVOICE NO.: 1112130
SKO File No.: 10311/189825

MATTER NAME: KAW 2026 Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED	78,481.50
COURTESY DISCOUNT	(5,493.71)
TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED	0.00
INVOICE TOTAL	\$ 72,987.79
TOTAL BALANCE DUE	\$72,987.79

*PLEASE INDICATE INVOICE NUMBER 1112130 ON PAYMENT

BILL DATE: June 9, 2026

Kentucky-American Water Company
invoices ebilled via Serengeti Legal Tracker
re American Water Works

KAW 2026 Rate Case

LEGAL FEES					
DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
05/01/26	MML	Communications with Kentucky Press; review, revise multiple proofs of customer notice	1.80	365.00	\$ 657.00
05/01/26	MLB	Work on testimony; customer notice	2.20	490.00	1,078.00

05/03/26	MLB	Work on testimony; work on tariff	2.20	490.00	1,078.00
05/04/26	MLB	Work on tariff; emails with client team; review minimum filing requirements; work on customer notice	4.80	490.00	2,352.00
05/04/26	LWI	Work on filing exhibit and tariff issues; customer notice work	1.90	580.00	1,102.00
05/04/26	MML	Work on application exhibits, multiple proofs of customer notice; email and telephone conference with Kentucky Press; email with L. Ingram and M. Braun	2.70	365.00	985.50
05/05/26	MLB	Work on customer notice; work on minimum filing requirements; work on testimony; emails with client team; discuss with L. Ingram	4.20	490.00	2,058.00
05/05/26	LWI	Work on filing requirements; work on testimony; work on customer notice issues	2.00	580.00	1,160.00
05/05/26	MML	Work on application exhibits, multiple proofs of customer notice with revised client information; email and telephone conferences with Kentucky Press; email with L. Ingram and M. Braun; finalize proof and instructions to Kentucky Press regarding publication of notice	3.00	365.00	1,095.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
05/06/26	MLB	Work on testimony; work on filing requirements	3.80	490.00	1,862.00
05/06/26	LWI	Continue work on testimony; draft Application; work on filing exhibits and notice issues	3.20	580.00	1,856.00
05/07/26	MLB	Work on filing requirements; work on testimony; call with A. Allison; work on application	3.20	490.00	1,568.00
05/07/26	LWI	Work on application and petition for confidential treatment; work on filing requirements and testimony	3.00	580.00	1,740.00
05/08/26	MLB	Work on testimony and filing requirements; meet with A. Allison and team	2.90	490.00	1,421.00
05/08/26	LWI	Work on testimony and filing exhibits; planning for filing; confer with client re same	4.80	580.00	2,784.00
05/08/26	MML	Conference with L. Ingram and M. Braun; work on minimum filing requirements	1.10	365.00	401.50
05/09/26	MML	Review and work on application exhibits; updates to status chart	1.80	365.00	657.00
05/10/26	MML	Review and work on application exhibits; updates to status chart	1.50	365.00	547.50
05/10/26	MLB	Work on testimony and filing requirements	0.50	490.00	245.00
05/11/26	MLB	Work on minimum filing requirements; work on proposed tariff; emails with client team	1.70	490.00	833.00
05/11/26	LWI	Prepare for and attend sewer strategy call with client	0.60	580.00	348.00
05/11/26	LWI	Continue review of testimony and filing requirements; confer with client re same	3.30	580.00	1,914.00
05/11/26	MML	Communications with L. Ingram and M. Braun; work on application exhibits and verifications	2.20	365.00	803.00
05/12/26	MLB	Meet with A. Allison; work on filing requirements; prepare comparative tariff; work on testimony; work on application	4.80	490.00	2,352.00

*PLEASE INDICATE INVOICE NUMBER 1112130 ON PAYMENT

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
05/12/26	LWI	Continue work on filing exhibits and testimony; confer client re same; work on case timing and rate implementation issues; work on application and petition for confidential treatment	4.80	580.00	2,784.00
05/13/26	MLB	Work on filing requirements; work on			

		testimony; emails and calls with client	4.80	490.00	2,352.00
05/13/26	LWI	Continue work on testimony and filing exhibits; confer client re strategy issues and customer notice issues	4.50	580.00	2,610.00
05/13/26	MML	Communications with L. Ingram and M. Braun; work on application exhibits; work on testimony issues; preparation of confidential exhibit to direct testimony; work on application exhibits; prepare table of contents	4.30	365.00	1,569.50
05/14/26	MLB	Work on filing requirements; work on testimony; emails with client team	2.80	490.00	1,372.00
05/14/26	MML	Communications with L. Ingram and M. Braun; begin to finalize all application exhibits and direct testimony for filing; communications with Kentucky Press regarding customer notice	2.80	365.00	1,022.00
05/14/26	LWI	Continue work on filing exhibits and preparation of all files for filing; confer client re same	3.20	580.00	1,856.00
05/15/26	MLB	Final review and revision to application and all exhibits; emails with client team; file application; submit confidential information; emails with AG and LFUCG	3.30	490.00	1,617.00
05/15/26	MML	Communications with M. Braun; finalize application exhibits and testimony for filing	1.70	365.00	620.50
05/18/26	MML	Review PSC's first data requests and prepare tracking chart	0.60	365.00	219.00
05/18/26	MLB	Review AG's Motion to Intervene	0.10	490.00	49.00
05/18/26	LWI	Review intervenor status; review status of data responses	0.50	580.00	290.00
05/19/26	MLB	Work on responses to PSC 1	1.20	490.00	588.00

*PLEASE INDICATE INVOICE NUMBER 1112130 ON PAYMENT

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
05/19/26	MML	Work in SharePoint with revised application exhibits and communications with A. Randell	0.40	365.00	146.00
05/19/26	LWI	Work on data responses and related issues for confidential treatment	1.50	580.00	870.00
05/20/26	MLB	Work on responses to PSC 1; meet with team; review order granting AG intervention	1.50	490.00	735.00
05/20/26	LWI	Work on DR responses; confer client re same; edit and review same	2.20	580.00	1,276.00
05/21/26	MLB	Review no deficiency letter; emails with client team; emails with PSC staff regarding technical conference; work on responses to PSC 1; review LFUCG motion to intervene; status call with A. Allison and E. Bytnar	1.40	490.00	686.00
05/21/26	LWI	Work on data responses and confidentiality issues; confer client re same and status; work on planning efforts for informal conference	3.60	580.00	2,088.00
05/21/26	MML	Review communications from client, L. Ingram and M. Braun; work on responses and exhibits to PSC's first data requests	2.80	365.00	1,022.00
05/22/26	MML	Meeting and communications L. Ingram and M. Braun; work on responses and exhibits to PSC's first data requests	1.60	365.00	584.00
05/22/26	LWI	Work on data responses and IC prep issues; work on confidentiality issues for PSC 1	2.50	580.00	1,450.00
05/22/26	MLB	Work on responses to PSC 1; work on confidential responses; prepare for technical conference	1.20	490.00	588.00
05/22/26	JDL	Prepare petition for confidential treatment; discuss rate case issues with Mr. Ingram; reviewing witness testimony in anticipation of rate case issue briefing.	2.60	380.00	988.00
05/25/26	JDL	Reviewing testimony related to rate structure and cost sharing for hydrants.	0.80	380.00	304.00
05/26/26	MLB	Meet with team to prepare for technical conference; emails regarding	1.60	490.00	784.00

*PLEASE INDICATE INVOICE NUMBER 1112130 ON PAYMENT

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
		conference; work on discovery responses			
05/26/26	LWI	Work on data responses and related confidentiality issues; meet with client to prepare for IC; prepare for meeting	2.80	580.00	1,624.00
05/26/26	MML	Review email from attorneys and client regarding confidential information in responses to PSC's first data requests; email with M. Braun related to same	0.20	365.00	73.00
05/26/26	JDL	Reviewing memorandum and PSC materials related to cost allocation of hydrant maintenance.	0.70	380.00	266.00
05/27/26	JDL	Revising, finalizing and circulating petition for confidential protection.	2.60	380.00	988.00
05/27/26	MLB	Work on responses to PSC data requests; status meeting with team; emails with team; review procedural schedule; work on confidential responses	1.40	490.00	686.00
05/27/26	MML	Work on responses, attachments to PSC's first data requests; preparation of confidential material for submission; email with L. Ingram and M. Braun; email with A. Allison	4.80	365.00	1,752.00
05/27/26	LWI	Work on and review data responses; prepare for informal conference; correspondence regarding same	3.50	580.00	2,030.00
05/28/26	MLB	Work on responses to PSC 1 requests; work on confidential issues; meet with client team	3.40	490.00	1,666.00
05/28/26	JDL	Revising petition for confidential and confirming confidential status of data request responses with Mr. Ingram and Ms. Braun.	1.30	380.00	494.00
05/28/26	MML	Continue to work on responses, attachments to PSC's first data requests; additional preparation of confidential material for submission; redact financial identifiers; revisions to tracking chart; email with attorneys and client team	5.00	365.00	1,825.00
05/28/26	LWI	Work on data responses and confidentiality issues; meet with client	2.80	580.00	1,624.00

*PLEASE INDICATE INVOICE NUMBER 1112130 ON PAYMENT

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
		regarding same; prep for informal conference			
05/29/26	MLB	Work on petition for confidential protection; meet with team to prepare for technical conference; work on responses to data requests	2.40	490.00	1,176.00
05/29/26	LWI	Finalize all files for filing; confer client re same; complete filing of PSC 1 data responses; prepare for informal conference	4.80	580.00	2,784.00
05/29/26	MML	Review petition for confidential treatment; meeting with client and attorney team; communications with L. Ingram and M. Braun; finalize all responses, attachments to PSC's first data requests including confidential material for filing; prepare verifications for filing; revisions to tracking chart; prepare file share link of confidential material for PSC and AG; calendar procedural order	5.20	365.00	1,898.00
05/29/26	JDL	Reviewing status of proceeding, application materials, and intervention requests in preparation for upcoming data requests.	0.60	380.00	228.00
SUBTOTAL			163.00		\$78,481.50

EXPENSES AND OTHER SERVICES

*note: all copies are billed at .10/page unless otherwise indicated

DATE	DESCRIPTION	AMOUNT
	SUBTOTAL	0.00
GRAND TOTAL:		\$72,987.79

ATTORNEY/PARALEGAL SUMMARY

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
M. Braun	Member	55.40	490.00	\$27,146.00
L. W Ingram	Member	55.50	580.00	\$32,190.00
J. Lavanga	Associate	8.60	380.00	\$3,268.00

*PLEASE INDICATE INVOICE NUMBER 1112130 ON PAYMENT

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
M. M Loy	Paralegal	43.50	365.00	\$15,877.50

*PLEASE INDICATE INVOICE NUMBER 1112130 ON PAYMENT



Kentucky American Water Company
Attn: Ms. Nikole Bowen
1 Water Street
Camden, NJ 01802
United States of America

May 25, 2026

Dear Nikole,

Enclosed please find our invoice for work performed through April 2026 for providing expert consulting services.

Please do not hesitate to contact me if you have any questions or need additional information.

Sincerely,

A handwritten signature in black ink that reads 'Ann Bulkley-Armour'.

Ann Bulkley-Armour
PRINCIPAL | BOSTON

AEB/rv
Enclosures

One Beacon Street, Suite 2600

MAIN +1.617.864.7900

EMAIL Ann.Bulkley@brattle.com



May 25, 2026

In Account With:

Kentucky American Water Company
Attn: Nikole Bowen
1 Water Street
Camden, NJ 01802
United States of America

Invoice Number 100087516
Project ID CL09970
Page: 1

For Professional Services Rendered Through April 30, 2026

Re: Kentucky American Water Company's May 2026 rate proceeding

	HOURS	RATE	AMOUNT	
PRINCIPALS				
Ann Bulkley-Armour	1.25	700.00	875.00	USD
Christopher Wall	0.50	675.00	337.50	USD
ASSOCIATES				
Myron Inglis	2.25	570.00	1,282.50	USD
TOTAL LABOR			2,495.00	USD
TOTAL INVOICE			2,495.00	USD

Payable Upon receipt of bill in USD to: The Brattle Group, Inc. (FID 04-3254813)
Finance Charge of 1.5% per month (18% APR) will be added to overdue invoices

Please Remit Payment as Follows:

Check Payments:

The Brattle Group, Inc.
One Beacon Street, Suite 2600
Boston, MA 02108

Telephone:

+1.617.864.7900

Email: billingdept@brattle.com

ACH/Wire Payments:

Citibank, N.A. New York
SWIFT No. [REDACTED]
ABA No. [REDACTED]
Account [REDACTED]
Account [REDACTED]

Page: 2

Time Log for Ann Bulkley-Armour

Date	Description of Activity/Tasks	HOURS
04/20/26	Updated testimony.	1.25
Total		1.25

Time Log for Christopher Wall

Date	Description of Activity/Tasks	HOURS
04/29/26	Reviewed the Direct Testimony and Exhibits.	0.50
Total		0.50

Time Log for Myron Inglis

Date	Description of Activity/Tasks	HOURS
04/10/26	Updated testimony and exhibit with client data	1.00
04/13/26	Drafted testimony	1.00
04/22/26	Updated testimony with client data.	0.25
Total		2.25



Kentucky American Water Company
Attn: Ms. Nikole Bowen
1 Water Street
Camden, NJ 01802
United States of America

July 23, 2026

Dear Nikole,

Enclosed please find our invoice for work performed through June 2026 for providing expert consulting services.

Please do not hesitate to contact me if you have any questions or need additional information.

Sincerely,

A handwritten signature in black ink, appearing to read 'Ann Bulkley'.

Ann Bulkley-Armour
PRINCIPAL | BOSTON

AEB/rv
Enclosures

One Beacon Street, Suite 2600
Boston, MA 02108

MAIN +1.617.864.7900
FAX +1.617.507.0063

EMAIL Ann.Bulkley@brattle.com
WEBSITE brattle.com



July 23, 2026

In Account With:

Kentucky American Water Company
Attn: Nikole Bowen
1 Water Street
Camden, NJ 01802
United States of America

Invoice Number 100088396
Project ID CL09970
Page: 1

For Professional Services Rendered Through June 30, 2026

Re: Kentucky American Water Company's May 2026 rate proceeding

	HOURS	RATE	AMOUNT	
PRINCIPALS				
Ann Bulkley-Armour	3.25	700.00	2,275.00	USD
Christopher Wall	11.50	675.00	7,762.50	USD
ASSOCIATES				
Myron Inglis	7.00	570.00	3,990.00	USD
TOTAL LABOR			14,027.50	USD
TOTAL INVOICE			14,027.50	USD

Payable Upon receipt of bill in USD to: The Brattle Group, Inc. (FID 04-3254813)
Finance Charge of 1.5% per month (18% APR) will be added to overdue invoices

Please Remit Payment as Follows:

Check Payments:

The Brattle Group, Inc.
One Beacon Street, Suite 2600
Boston, MA 02108

Telephone:
+1.617.864.7900

Email: billingdept@brattle.com

ACH/Wire Payments:

Citibank, N.A. New York
SWIFT No. [REDACTED]
ABA No. [REDACTED]
Account [REDACTED]
Account [REDACTED]

Page: 2

Time Log for Ann Bulkley-Armour

Date	Description of Activity/Tasks	HOURS
06/17/26	Reviewed and edited responses to data requests.	2.50
06/22/26	Responding to discovery requests.	0.25
06/25/26	Responding to discovery requests.	0.50
Total		3.25

Time Log for Christopher Wall

Date	Description of Activity/Tasks	HOURS
06/15/26	Met with M. Inglis. Reviewed the DRs from Staff, AG and LFUCG.	0.50
06/16/26	Met with M. Inglis. Reviewed and updated the responses and attachments to the DRs from Staff, AG and LFUCG.	0.75
06/17/26	Reviewed and updated the responses and attachments to the DRs from Staff, AG and LFUCG.	8.25
06/18/26	Reviewed and updated the responses and attachments to the DRs from Staff, AG and LFUCG.	2.00
Total		11.50

Time Log for Myron Inglis

Date	Description of Activity/Tasks	HOURS
06/15/26	Worked on discovery request. Met with C. Wall.	2.75
06/16/26	Responded to discovery requests. Met with C. Wall.	4.00
06/17/26	Worked on discovery requests.	0.25
Total		7.00



American Water Works Service Co
Attn: Nikole L. Bowen
1 Water Street
AP Dept 1012
Camden, NJ 01802
United States of America

July 23, 2026

Dear Nikole,

Enclosed please find our invoice for work performed through June 2026 for providing expert consulting services.

Please do not hesitate to contact me if you have any questions or need additional information.

Sincerely,

Ann Bulkley-Armour
PRINCIPAL | BOSTON

AEB/rv
Enclosures

One Beacon Street, Suite 2600
Boston, MA 02108

MAIN +1.617.864.7900
FAX +1.617.507.0063

EMAIL Ann.Bulkley@brattle.com
WEBSITE brattle.com



July 23, 2026

In Account With:

American Water Works Service Co
Attn: Nikole L. Bowen
1 Water Street
AP Dept 1012
Camden, NJ 01802
United States of America

Invoice Number 100088402
Project ID CL09485

Page: 1

For Professional Services Rendered Through June 30, 2026

Re: Kentucky American Water Company's May 2025 Rate Proceeding

	HOURS	RATE	AMOUNT	
PRINCIPALS				
Ann Bulkley-Armour	0.50	690.00	345.00	USD
RESEARCH ANALYSTS				
Vanshika Singhania	5.00	450.00	2,250.00	USD
TOTAL LABOR			2,595.00	USD
TOTAL INVOICE			2,595.00	USD

Payable Upon receipt of bill in USD to: The Brattle Group, Inc. (FID 04-3254813)
Finance Charge of 1.5% per month (18% APR) will be added to overdue invoices

Please Remit Payment as Follows:

Check Payments:
The Brattle Group, Inc.
One Beacon Street, Suite 2600
Boston, MA 02108

Telephone:
+1.617.864.7900

Email: billingdept@brattle.com

ACH/Wire Payments:
Citibank, N.A. New York
SWIFT No.
ABA No.
Account
Account No.

Page: 2

Time Log for Ann Bulkley-Armour

Date	Description of Activity/Tasks	HOURS
06/18/26	Reviewed discovery request responses.	0.50
Total		0.50

Time Log for Vanshika Singhania

Date	Description of Activity/Tasks	HOURS
06/17/26	Worked on discovery request.	3.00
06/18/26	Worked on discovery request.	2.00
Total		5.00

Invoice

Invoice Number	150141759266	Supplier	Willis Towers Watson US LLC	Customer	Kentucky American Water Company
Invoice Date	Jul 17, 2026		28025 Network Pl		1 Water St
Currency	USD (US Dollar)		Chicago, IL 60673-1280		Camden, NJ 08102-1658
Payment Terms	45 days net		US (United States)		US (United States)
AW Contact	NIKOLE.BOWEN@AMWATER.COM	888-639-4608		8667778426	8565199733

Ship To
KY American Water Works Company
300 W. Vine St.
Suite 2100
Lexington, KY 40507
US (United States)

Contact Email
NIKOLE.BOWEN@AMWATER.COM

#	Description	Unit	Qty	Unit Price	Line Total
1	Kentucky American Water Rate Case Support - Response to data requests	Ea (Each)	1	\$2,061.58	\$2,061.58

Subtotal	\$2,061.58
Total Tax Amount	\$0.00
Invoice Amount	\$2,061.58



Nikole Bowen
Sr Director Regulatory Services
American Water Works Company
300 W. Vine St.
Suite 2100
LEXINGTON, KY 40507

Willis Towers Watson US LLC
1900 Market Street
Floor 8
Philadelphia, PA 19103
United States
Tel No: 215.246.6000
Fax No: 215.246.6251

July 17, 2026

Customer No: 604590

Invoice No: 150141759266

Kentucky American Water Rate Case Support - Response to data requests		Amount
Fees for Services Rendered		2,061.58
Total		USD 2,061.58
Total due after August 31, 2026 due to late charges		USD 2,062.20

Please remit payment to:

Payment Reference: 150141759266
Payee/Beneficiary name: Willis Towers Watson US LLC/ Tax ID # 53-0181291
Preferred payment method: EDI, ACH/EFT (using CTX or CCD+), or wire transfer
Address for submitting electronic payment details: GFO.CashApplication.NA@wtwco.com
Bank name: JPMorgan Chase
Account number: [REDACTED]
Transit or ABA #: [REDACTED]
SWIFT CODE: [REDACTED]
Lockbox address for paper checks: Willis Towers Watson US LLC/Lockbox 28025/28025 Network Place/Chicago, IL 60673-1280

Invoices are due upon receipt. Please direct any questions concerning this invoice to your Willis Towers Watson consultant

Invoice

Invoice Number	21302	Supplier	CONCENTRIC ENERGY ADVISORS	Customer	Kentucky American Water Company
Invoice Date	Mar 19, 2026	INC			1 Water St
Supply Date	Feb 28, 2026		293 Boston Post Rd W		Camden, NJ 08102-1658
Currency	USD (US Dollar)		Ste 500		US (United States)
Payment Terms	45 days net		Marlborough, MA 01752-4619	8657778426	
AW Contact	NIKOLE.BOWEN@AMWATER.COM		US (United States)	8565199733	
			508-263-6200		
			508-303-3290		

Ship To
Kentucky American Water
2300 Richmond Road
Lexington, KY 40502
US (United States)
Contact Email
nikole.bowen@amwater.com

#	Description	Unit	Qty	Unit Price	Line Total
1	Professional Services from February 01, 2026 to February 28, 2026	Ea (Each)	1	\$36,516.25	\$36,516.25
Subtotal					\$36,516.25
Total Tax Amount					\$0.00
Invoice Amount					\$36,516.25



Invoice



March 19, 2026
Engagement No: 101081.00
Invoice No: 0021302

Nikole Bowen
Kentucky American Water
2300 Richmond Road
Lexington, KY 40502

Engagement 101081.00 2026-American Water Company-Kentucky-Shared Services 2026
Statement of Work Number 007

Professional Services from February 01, 2026 to February 28, 2026

Phase	01	Pre-Filing Services		
Professional Personnel				
		Hours	Rate	Amount
	Project Manager	54.00	495.00	26,730.00
	Senior Analyst	24.25	385.00	9,336.25
	Project Assistant	5.00	90.00	450.00
	Totals	83.25		36,516.25
	Total Labor			36,516.25
Billing Limits		Current	Prior	To-Date
	Total Billings	36,516.25	0.00	36,516.25
	Limit			65,000.00
	Remaining			28,483.75
			Total this Phase	36,516.25
			Total this Invoice	36,516.25

Billings to Date			
	Current	Prior	Total
Labor	36,516.25	0.00	36,516.25
Totals	36,516.25	0.00	36,516.25

For billing inquiries or to request electronic payment instructions,
please contact us at accounting@cedadvisors.com

Taxpayer ID: 01-0568063

Please note: we have no intention of changing our bank details, and any request to do so should be treated as suspicious.

Engagement	101081.00	2026-AWC-KY Shared Services 2026	Invoice	0021302
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Billing Backup

Thursday, March 19, 2026

Concentric Energy Advisors, Inc.

Invoice 0021302 Dated 3/19/2026

10:12:04 AM

Engagement	101081.00	2026-American Water Company-Kentucky-Shared Services 2026
Phase	01	Pre-Filing Services

Professional Personnel				
		Hours	Rate	Amount
Project Manager				
Akanni, Olawale	2/6/2026	2.25	495.00	1,113.75
Reviewed the analysis for A/G and customer accounts charges for Kentucky water companies				
Akanni, Olawale	2/13/2026	2.00	495.00	990.00
Reviewed the analysis for A/G and customer accounts charges for Kentucky water companies				
Akanni, Olawale	2/17/2026	8.00	495.00	3,960.00
Worked on the Kentucky American Water shared services analysis.				
Akanni, Olawale	2/18/2026	2.75	495.00	1,361.25
Worked on the Kentucky American Water shared services analysis.				
Akanni, Olawale	2/20/2026	2.50	495.00	1,237.50
Worked on the Kentucky American Water shared services analysis.				
Akanni, Olawale	2/23/2026	6.50	495.00	3,217.50
Worked on the Kentucky American Water shared services analysis.				
Akanni, Olawale	2/24/2026	2.00	495.00	990.00
Worked on the Kentucky American Water shared services analysis.				
Akanni, Olawale	2/25/2026	8.00	495.00	3,960.00
Worked on the Kentucky American Water shared services analysis.				
Akanni, Olawale	2/26/2026	10.00	495.00	4,950.00
Worked on the Kentucky American Water shared services analysis.				
Akanni, Olawale	2/27/2026	10.00	495.00	4,950.00
Worked on the Kentucky American Water shared services analysis.				
Senior Analyst				

Roberts, William	2/3/2026	1.50	385.00	577.50
Updating analysis, internal meeting and review of prior testimony.				
Roberts, William	2/4/2026	.75	385.00	288.75
Updating KY annual report analysis.				
Roberts, William	2/5/2026	2.50	385.00	962.50
Updating KY annual report analysis.				
Roberts, William	2/12/2026	1.25	385.00	481.25
Updating KY annual report analysis.				
Roberts, William	2/13/2026	3.50	385.00	1,347.50
Updating KY annual report analysis.				
Roberts, William	2/18/2026	2.50	385.00	962.50
Updating KY Cost Analysis.				
Roberts, William	2/19/2026	1.50	385.00	577.50
Updating KY Cost Analysis.				
Roberts, William	2/23/2026	2.00	385.00	770.00
Updating KY Cost and LCM analyses.				
Roberts, William	2/24/2026	5.50	385.00	2,117.50
Updating KY Cost and LCM analyses.				
Roberts, William	2/25/2026	2.50	385.00	962.50
SharePoint file download and updating LCM analysis.				
Roberts, William	2/26/2026	.75	385.00	288.75
LCM analysis review and email.				
Project Assistant				
Singer, Connie	2/26/2026	5.00	90.00	450.00

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Page 2

Engagement	101061.00	2026-AWC-KY Shared Services 2026	Invoice	0021302
Update engineering rates.				
Totals		83.25	36,516.25	
Total Labor				36,516.25
Total this Phase				\$36,516.25
Total this Engagement				\$36,516.25
Total this Report				\$36,516.25

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Page 3

STOLL · KEENON · OGDEN
PLLC
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389
August 11, 2026

Kentucky-American Water Company

Kentucky-American Water Company
invoices ebilled via Serengeti Legal Tracker
re American Water Works
cc to Ms. Christina Coleman:
Christina.Coleman@amwater.com
cc to Ms. Molly Van Over:
Molly.VanOver@amwater.com

INVOICE NO.: 1116838
SKO File No.: 10311/189825

PAYMENT REMITTANCE

Payments via regular mail: STOLL · KEENON · OGDEN PLLC
P.O. Box 11969
Lexington, Kentucky 40579-1969

Payments via ACH or EFT: Stoll Keenon Ogden PLLC IOLTA Account
Fifth Third Bank, Cincinnati OH
ABA/Bank Routing Number: [REDACTED]
Account Number: [REDACTED]

Please reference your account and invoice numbers.
Email remittance to payments@skofirm.com

Re: KAW 2026 Rate Case

Our Reference: 010311/189825/LWI/2404	
Fees rendered this bill	\$ 56,736.98
Total Current Charges This Matter	\$ 56,736.98
Balance as of 07/09/26	\$165,227.05
Less credits (payments, adjustments)	\$-72,987.79
Balance due on prior billings	\$92,239.26
Total Amount Due This Matter	\$148,976.24

* PLEASE INDICATE INVOICE NUMBER 1116838 ON PAYMENT

STOLL · KEENON · OGDEN
PLLC
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389
August 11, 2026

Kentucky-American Water Company
invoices ebilled via Serengeti Legal Tracker
re American Water Works
cc to Ms. Christina Coleman:
Christina.Coleman@amwater.com
cc to Ms. Molly Van Over:
Molly.VanOver@amwater.com

INVOICE NO.: 1116838
SKO File No.: 10311/189825

MATTER NAME: KAW 2026 Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED	61,007.50
COURTESY DISCOUNT	(4,270.52)

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED	0.00
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INVOICE TOTAL	<u>\$ 56,736.98</u>
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BALANCE DUE from previous statements:		
Bill Date	Invoice	Outstanding Amount
07/09/26	1114296	92,239.26
Total Balance Due on Previous Statements:		\$ 92,239.26
TOTAL BALANCE DUE		<u>\$148,976.24</u>

BILL DATE: August 11, 2026

Kentucky-American Water Company
 invoices ebilled via Serengeti Legal Tracker
 re American Water Works
 ,

KAW 2026 Rate Case

<u>LEGAL FEES</u>					
DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
07/01/26	JDL	Research regarding hydrant rate methodologies	2.50	380.00	\$ 950.00
07/08/26	MML	Email with L. Ingram, M. Braun and T. Lucky regarding supplemental data requests	0.10	365.00	36.50
07/09/26	MML	Communication with L. Ingram; review email to Georgetown Municipal attorney regarding confidential documents; prepare confidential attachments, links for same	0.50	365.00	182.50
07/09/26	MLB	Phone call with A. Allison; emails with K. Yunker regarding confidentiality agreement	0.70	490.00	343.00
07/09/26	LWI	Confer Ms. Allison re status; prepare for second round of discovery; work on case strategy issues; prepare and send confidentiality agreement	3.50	580.00	2,030.00
07/10/26	MLB	Review GMWSS edits to confidentiality agreement; emails with counsel	0.20	490.00	98.00
07/10/26	LWI	Work on Georgetown confidentiality issues; confer client re same; provide documents to Georgetown	1.80	580.00	1,044.00
07/14/26	MLB	Review PSC's Third Request for Information; emails with A. Allison	0.30	490.00	147.00
07/14/26	LWI	Work on PSC3 discovery responses; receive review same	1.90	580.00	1,102.00
07/15/26	MLB	Emails with intervenors' counsel regarding data requests; emails with client team	0.20	490.00	98.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
07/15/26	LWI	Work on Middlesboro issues; confer client re same; confer intervenor counsel re status	2.20	580.00	1,276.00
07/16/26	MML	Review PSC's third requests; draft tracking chart; conference with L. Ingram regarding data requests	0.50	365.00	182.50
07/16/26	LWI	Receive/review data requests; work on strategy for responses; confer client re status	3.20	580.00	1,856.00
07/16/26	MLB	Meet with A. Allison; review AG data requests; review Georgetown data requests	1.10	490.00	539.00
07/17/26	LWI	Work on discovery responses; confer client re same; update client on status and strategy issues	3.20	580.00	1,856.00
07/17/26	MML	Review AG's second requests, Georgetown Municipal requests and prepare review spreadsheets for same	0.70	365.00	255.50
07/17/26	MLB	Attend meeting with client team to data requests	0.80	490.00	392.00
07/18/26	LWI	Work on data responses	0.50	580.00	290.00
07/19/26	MLB	Work on responses to PSC and AG data requests	1.30	490.00	637.00
07/20/26	JDL	Identifying data requests that may require confidential information; drafting petition for confidential treatment.	1.80	380.00	684.00
07/20/26	MLB	Work on responses to PSC and AG data requests; meeting with team to discuss status of same	1.30	490.00	637.00
07/20/26	MML	Attend client conference call regarding data responses to AG, Georgetown Municipal and PSC requests; work on same	0.80	365.00	292.00
07/20/26	LWI	Work on data responses; edit and draft same; confer client re same; review PSC precedent for same	2.30	580.00	1,334.00
07/21/26	MLB	Work on responses to PSC, AG, and GMWSS data requests	2.60	490.00	1,274.00
07/21/26	MML	Communications with L. Ingram and work on data responses	0.40	365.00	146.00

*PLEASE INDICATE INVOICE NUMBER 1116538 ON PAYMENT

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
07/21/26	JDL	Reviewing production in 2025 KAW rate case and second round of data requests to determine which items may include confidential information.	1.30	380.00	494.00
07/21/26	LWI	Continue work on discovery responses and confer client re same; review affiliate issues	5.20	580.00	3,016.00
07/22/26	MLB	Work on responses to PSC, AG, and GMWSS data requests; meeting with team	1.90	490.00	931.00
07/22/26	MML	Status meeting with client regarding data responses; update tracking charts; work on data responses to Georgetown Municipal and PSC requests	1.60	365.00	584.00
07/22/26	JDL	Revising petition for confidential treatment.	0.40	380.00	152.00
07/22/26	LWI	Continue work on discovery responses; meet with client re same	4.50	580.00	2,610.00
07/23/26	MLB	Work on responses to PSC, AG, and GMWSS data requests	0.90	490.00	441.00
07/23/26	MML	Work on and prepare responses to AG, Georgetown Municipal and PSC data requests; communications with L. Ingram and M. Braun	4.00	365.00	1,460.00
07/23/26	LWI	Continue work on data responses; confer client re same; related correspondence to client	3.10	580.00	1,798.00
07/24/26	LWI	Continue work on data responses; confer client re same; review statutes for same	4.50	580.00	2,610.00
07/24/26	MLB	Work on responses to AG and GMWSS data requests; meet with team to discuss same	2.20	490.00	1,078.00
07/25/26	LWI	Review data response status; review regionalization issue	1.20	580.00	696.00
07/26/26	MLB	Work on responses to AG data requests	0.50	490.00	245.00
07/27/26	MLB	Work on responses to AG and Georgetown data requests; emails with client team; meeting with client team;	2.30	490.00	1,127.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
		work on confidential responses			
07/27/26	MML	Work on and prepare responses to AG, Georgetown Municipal and PSC data requests; communications with L. Ingram and M. Braun; review communications from KAW; work with verifications	4.20	365.00	1,533.00
07/27/26	LWI	Continue work on data responses; meet with client regarding same	5.40	580.00	3,132.00
07/27/26	JDL	Revising petition for confidential treatment.	0.90	380.00	342.00
07/28/26	JDL	Revising petition for confidential treatment.	1.30	380.00	494.00
07/28/26	MLB	Work on responses to PSC, AG, and Georgetown data requests; emails with client team; meeting with client team; work on confidential responses	3.20	490.00	1,568.00
07/28/26	LWI	Continue work on data responses; confer client re same; work on confidentiality issues and related petition for confidential treatment	4.00	580.00	2,320.00
07/28/26	MML	Work on responses to AG, Georgetown Municipal and PSC data requests; work on confidential responses; communications with L. Ingram, M. Braun and KAW; status call with KAW; re-activate confidential links for A. Goad	3.30	365.00	1,204.50
07/29/26	MLB	Work on petition for confidential protection; work on AG and Georgetown data requests; meeting with client team	2.40	490.00	1,176.00
07/29/26	JDL	Communicating with Mr. Ingram and Ms. Braun regarding confidential materials; research regarding cost recovery issues	3.60	380.00	1,368.00
07/29/26	LWI	Work on data responses and confer client re same	3.70	580.00	2,146.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
07/29/26	MML	Work on responses to AG; Georgetown Municipal and PSC data requests; work on confidential requests; communications with L. Ingram, M. Braun and KAW; status call with KAW; finalize verifications	4.80	365.00	1,752.00

*PLEASE INDICATE INVOICE NUMBER 1116535 ON PAYMENT

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
07/30/26	MLB	Work on responses to PSC, AG and Georgetown data requests; work on confidential responses	3.30	490.00	1,617.00
07/30/26	JDL	Reviewing final data response production to verify contents of confidential petition; reviewing previous positions of parties regarding hydrant fees in KAWC rate cases.	2.70	380.00	1,026.00
07/30/26	MML	Work on and finalize responses to AG, Georgetown Municipal and PSC data requests; finalize confidential responses; prepare file share link for PSC of same; communications with L. Ingram, M. Braun and KAW; status call with KAW	4.70	365.00	1,715.50
07/30/26	LWI	Finalize and file all discovery responses; strategize and plan for remainder of case; confer with client re status and strategy	5.50	580.00	3,190.00
07/31/26	MML	Review email from KAW related to rebuttal testimony, base period update	0.30	365.00	109.50
07/31/26	MLB	Multiple emails regarding Base Period Update and related timelines	0.20	490.00	98.00
07/31/26	JDL	Drafting outline of cost recovery issues; reviewing cost of service precedent and allocation of hydrant issues	3.40	380.00	1,292.00
SUBTOTAL			124.90		\$61,007.50

EXPENSES AND OTHER SERVICES

DATE	DESCRIPTION	AMOUNT
SUBTOTAL		0.00
GRAND TOTAL:		\$61,007.50

ATTORNEY/PARALEGAL SUMMARY

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
M. Braun	Member	25.40	490.00	\$12,446.00
L. W Ingram	Member	55.70	580.00	\$32,306.00

*PLEASE INDICATE INVOICE NUMBER 1116535 ON PAYMENT

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
J. Lavanga	Associate	17.90	380.00	\$6,802.00
M. M Loy	Paralegal	25.90	365.00	\$9,453.50

*PLEASE INDICATE INVOICE NUMBER 1116538 ON PAYMENT

STOLL · KEENON · OGDEN
PLLC
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389
July 8, 2026

Kentucky-American Water Company
invoices ebilled via Serengeti Legal Tracker
re American Water Works
cc to Ms. Christina Coleman:
Christina.Coleman@amwater.com
cc to Ms. Molly Van Over:
Molly.VanOver@amwater.com

INVOICE NO.: 1114296
SKO File No.: 10311/189825

PAYMENT REMITTANCE

Payments via regular mail:

STOLL · KEENON · OGDEN PLLC
P.O. Box 11969
Lexington, Kentucky 40579-1969

Payments via ACH or EFT:

Stoll Keenon Ogden PLLC IOLTA Account
Fifth Third Bank, Cincinnati OH
ABA/Bank Routing Number: [REDACTED]
Account Number: [REDACTED]

Please reference your account and invoice numbers.
Email remittance to payments@ekofm.com

Re: KAW 2026 Rate Case

Our Reference: 010311/189825/LWI/2404
Fees rendered this bill

\$ 92,239.26

Total Current Charges This Matter

\$ 92,239.26

Balance as of 06/09/26

\$113,767.36

Less credits (payments, adjustments)
Balance due on prior billings

\$-40,779.57
\$72,987.79

Total Amount Due This Matter

\$165,227.05

*PLEASE INDICATE INVOICE NUMBER 1114296 ON PAYMENT

STOLL · KEENON · OGDEN
PLLC
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389
July 8, 2026

Kentucky-American Water Company
invoices ebilled via Serengeti Legal Tracker
re American Water Works
cc to Ms. Christina Coleman:
Christina.Coleman@amwater.com
cc to Ms. Molly Van Over:
Molly.VanOver@amwater.com

INVOICE NO.: 1114296
SKO File No.: 10311/189825

MATTER NAME: KAW 2026 Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED	99,182.00
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<i>COURTESY DISCOUNT</i>	<i>(6,942.74)</i>
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TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED	0.00
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INVOICE TOTAL	<u>\$ 92,239.26</u>
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BALANCE DUE from previous statements:

Bill Date	Invoice	Outstanding Amount
06/09/26	1112130	72,987.79

Total Balance Due on Previous Statements:	\$ 72,987.79
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TOTAL BALANCE DUE	<u><u>\$165,227.05</u></u>
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*PLEASE INDICATE INVOICE NUMBER 1114296 ON PAYMENT

BILL DATE: July 8, 2026

Kentucky-American Water Company
invoiced via Serengeti Legal Tracker
re American Water Works

KAW 2026 Rate CaseLEGAL FEES

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
06/02/26	MLB	Attend technical informal conference at PSC; review motion to intervene filed by GMWSS	3.20	490.00	\$ 1,568.00
06/02/26	JDL	Work on cost allocation fire hydrant issue	0.70	380.00	266.00
06/02/26	LWI	Prepare for, travel to, and attend informal conference at the PSC	3.80	580.00	2,204.00
06/03/26	MLB	Work on intervention issues; meet with client team; review research regarding wholesale intervention	1.70	490.00	833.00
06/03/26	WDC	Conference with Mr. Ingram re possible responses to intervention request in KAWC rate case.	0.40	575.00	230.00
06/03/26	LWI	Work on intervention issues; review records for same; research for same; confer client re same; planning for discovery issues	5.50	580.00	3,190.00
06/03/26	JDL	Researching Commission orders denying intervention to customers and other entities.	4.90	380.00	1,862.00
06/04/26	JDL	Conducting follow up research on intervention issues	4.20	380.00	1,596.00
06/04/26	MLB	Phone call with A. Allison; work on intervention matters	0.90	490.00	441.00
06/04/26	LWI	Continue work on intervention issues; prepare for discovery issues; work on acquisition issues and confer client re same	3.20	580.00	1,856.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
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06/05/26	JDL	Researching and drafting responsive motions in rate case; drafting petition for confidential materials; evaluating billing records.	3.20	380.00	1,216.00
06/05/26	MLB	Meet with team regarding intervention and usage matters; emails with client team	0.80	490.00	392.00
06/05/26	LWI	Work on intervention issues; work on opposition to same; review data for same; meet with client re same; continue work on planning for discovery and confer client re same	3.20	580.00	1,856.00
06/06/26	JDL	Drafting petition for confidential treatment; drafting response to GMWSS motion to intervene.	3.50	380.00	1,330.00
06/07/26	JDL	Drafting response to Georgetown Municipal Water and Sewer Services' Motion to Intervene; calculating pre and post rate case water expenditures at GMWSS accounts.	8.60	380.00	3,268.00
06/08/26	MML	Meeting with client and L. Ingram regarding case strategy; prepare tracking charts for responses to PSC, AG and LFUCG data responses; email with Kentucky Press and begin to work with tear sheets received from same regarding public notice	1.40	365.00	511.00
06/08/26	LWI	Work on response to motion to intervene and related support documents; confer client re same; confer opposing counsel re same; review research for same; prepare for discovery; meet with client re same	6.50	580.00	3,770.00
06/08/26	MLB	Review information for response to intervention request	0.20	490.00	98.00
06/08/26	JDL	Revising Response motion and affidavit to correspond to GMWSS invoices from 2024 and 2025.	7.50	380.00	2,850.00
06/09/26	LWI	Finalize and file response to motion to intervene; confer client re same; correspondence re same	3.00	580.00	1,740.00
06/09/26	MML	Review and proof affidavit and tear sheets received from Kentucky Press; communication with Kentucky Press	2.10	365.00	766.50

*PLEASE INDICATE INVOICE NUMBER 1114296 ON PAYMENT

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
		regarding Owenton News Herald tear sheet; prepare same for filing with the PSC; communication with L. Ingram			
06/09/26	MLB	Emails with M. Loy regarding proof of publication of customer notice	0.10	490.00	49.00
06/10/26	LWI	Review discovery requests; consider responses to same; work on logistics for responses and confer client re same; work on GMWSS intervention issues	2.50	580.00	1,450.00
06/10/26	MML	Revise, finalize affidavit and proof of publication; email with L. Ingram	0.20	365.00	73.00
06/10/26	MLB	Review Commission Staff's Second Request for Information	0.40	490.00	196.00
06/11/26	LWI	Continue work on intervention issues; confer opposing counsel re same; confer client re same; prepare correspondence re same; work on data responses and confer client re same	3.40	580.00	1,972.00
06/12/26	LWI	Work on intervention issues; confer client re same; work on data request issues and meet with client re same; receive/review data requests	4.50	580.00	2,610.00
06/12/26	MLB	Review AG requests; review LFUCG requests; phone call with L. Ingram; review intervention filing	1.20	490.00	588.00
06/12/26	MML	Status call regarding with client and attorney team regarding PSC, AG and LFUCG data requests; review PSC's second data requests	0.60	365.00	219.00
06/13/26	MLB	Review responses to Commission Staff's Second Request for Information	0.20	490.00	98.00
06/13/26	MML	Review AG, LFUCG data requests and update tracking charts	0.90	365.00	328.50
06/15/26	MLB	Review reply to intervention; discovery meeting check in; work on discovery			

		responses	2.20	490.00	1,078.00
06/15/26	MML	Communications with L. Ingram and M. Braun regarding data responses and work on same	0.50	365.00	182.50
06/15/26	LWI	Work on data responses; confer client re same; work on case strategy issues;	5.10	580.00	2,958.00

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DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
		review KY tax law for DR data responses			
06/16/26	LWI	Work on and draft/edit data responses	4.80	580.00	2,784.00
06/16/26	MLB	Work on discovery responses	0.70	490.00	343.00
06/16/26	TJE	Work on data response; communicate with client regarding same; review House Bill 757 for same	0.80	725.00	580.00
06/17/26	LWI	Work on data responses; meet with and correspond with client re same	2.70	580.00	1,566.00
06/17/26	MML	Update data response tracking charts and work on PSC, AG and LFUCG data responses; attend meeting with KAW and attorney team	2.30	365.00	839.50
06/18/26	LWI	Review/edit discovery responses; meet with client re same	5.80	580.00	3,364.00
06/18/26	MML	Update data response tracking charts and work on PSC, AG and LFUCG data responses	2.20	365.00	803.00
06/19/26	MLB	Work on responses to data requests; client meeting	1.90	490.00	931.00
06/19/26	LWI	Continue work on data responses; related correspondence; meet with client re same	3.30	580.00	1,914.00
06/19/26	MML	Update data response tracking charts and continue to work on PSC, AG and LFUCG data responses and attachments; review communications from KAW regarding data responses	3.20	365.00	1,168.00
06/20/26	MML	Update data response tracking charts and continue work on PSC, AG and LFUCG data responses and attachments; communications with L. Ingram and M. Braun	3.80	365.00	1,387.00
06/21/26	MML	Update data response tracking charts and continue to work on PSC, AG and LFUCG data responses and attachments	1.70	365.00	620.50
06/22/26	MLB	Work on responses to data requests; client meeting	3.60	490.00	1,764.00

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DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
06/22/26	LWI	Continue work on data responses; related correspondence; meet with client re same	4.80	580.00	2,784.00
06/22/26	JDL	Drafting petition for confidential treatment and reviewing data request responses for confidential items.	1.10	380.00	418.00
06/22/26	MML	Communications with KAW and attorneys; continue to work on PSC, AG and LFUCG data responses and attachments; work on preparation of confidential attachments; update tracking charts	2.80	365.00	1,022.00
06/23/26	MLB	Work on responses to data requests; emails with client team	2.60	490.00	1,274.00
06/23/26	LWI	Work on data responses; edit same; confer client re same	4.80	580.00	2,784.00
06/23/26	MML	Continue to work on PSC, AG and LFUCG data responses and			

		attachments; work on preparation of confidential attachments; communications with KAW and attorneys; update tracking charts	3.20	365.00	1,168.00
06/24/26	MLB	Work on responses to data requests; work on confidential responses; multiple meetings with client team	4.10	490.00	2,009.00
06/24/26	MML	Update data response tracking charts and continue to work on PSC, AG and LFUCG data responses and attachments; work on preparation of confidential attachments; team meetings and communications with KAW and attorneys	8.40	365.00	3,066.00
06/24/26	LWI	Continue work on data responses; meet with client re same	4.30	580.00	2,494.00
06/24/26	JDL	Drafting petition for confidential treatment of data request responses.	2.10	380.00	798.00
06/25/26	LWI	Work on data responses; work on confidentiality issues for same; meet with client re same; prepare and file notice of customer notice publication	5.50	580.00	3,190.00
06/25/26	MLB	Work on responses to data requests; work on confidential responses; meeting with client team	4.80	490.00	2,352.00

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DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
06/25/26	MML	Update data response tracking charts and continue to work on, revise PSC, AG and LFUCG data responses and attachments; work on preparation of confidential attachments; team meetings and communications with KAW and attorneys; prepare verifications for filing; review petition for confidential treatment	8.80	365.00	3,212.00
06/25/26	JDL	Updating petition for confidential treatment. Reviewing data requests, responses, and confidential items.	6.60	380.00	2,508.00
06/26/26	MLB	Work on responses to data requests; work on confidential responses; work on petition for confidential protection	4.30	490.00	2,107.00
06/26/26	MML	Communications with L. Ingram and M. Braun; work on and finalize all responses to PSC, AG and LFUCG data responses with attachments; final preparation of confidential material for submission and prepare file share link	8.10	365.00	2,956.50
06/26/26	JDL	Revising data request responses and conducting follow up research on confidentiality for particular items.	1.30	380.00	494.00
06/26/26	LWI	Finalize and file data responses; communications with client re same; work on confidentiality issues; strategy planning for case	4.30	580.00	2,494.00
06/30/26	JDL	Review hydrant cost allocation issues and review precedent for same	0.90	380.00	342.00
SUBTOTAL			209.90		\$99,182.00

EXPENSES AND OTHER SERVICES

**note: all copies are billed at .10/page unless otherwise indicated

DATE	DESCRIPTION	AMOUNT
	SUBTOTAL	0.00
GRAND TOTAL:		\$92,239.26

ATTORNEY/PARALEGAL SUMMARY

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
M. Braun	Member	32.90	490.00	\$16,121.00
W. Crosby	Member	0.40	575.00	\$230.00
T. J Eifler	Member	0.80	725.00	\$580.00
L. W Ingram	Member	81.00	580.00	\$46,980.00
J. Lavanga	Associate	44.60	380.00	\$16,948.00
M. M Loy	Paralegal	50.20	365.00	\$18,323.00

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

Witness: John Magner

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.

Response:

Kentucky American Water ("KAWC") submits a lump sum payment to the Lexington Fayette Urban County Government ("LFUCG") each year for all permit fees accumulated during the previous calendar year. A ledger of these payments that have occurred since January 1, 2024, including the account where these fees are recorded, is provided in the attachment to this response.

These lump sum payments are charged to an overhead work breakdown structure, distributed to individual work breakdown structures, and ultimately are reflected in KAWC's utility plant in-service. Therefore, permit fees are included in the base period of this case and were reflected in previous cases.

Kentucky American Water Company

Case No. 2026-00094

KAW_R_PSCDR5_NUM008_100126_Attachment

Invoice Date	Payment Date	Payment Amount	Payee	Description	Work Order / WBS	GL Account (Originating)	GL Account (Final)
11/27/2024	3/5/2025	\$168,700	LFUCG	Right of Way Permit Fee invoice - calendar year 2023	B12-01-8011	62520800 - Misc Maint Permits	UPIS
2/21/2025	3/5/2025	\$168,050	LFUCG	Right of Way Permit Fee invoice - calendar year 2024	B12-01-8011	62520800 - Misc Maint Permits	UPIS
3/11/2026	5/5/2026	\$181,450	LFUCG	Right of Way Permit Fee invoice - calendar year 2025	B12-01-8011	62520800 - Misc Maint Permits	UPIS

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

Witness: William A. Lewis

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.

Response:

- a. The BMUD acquisition has not closed as of the date of this response, October 1, 2026.
- b. The BMUD acquisition closing is currently scheduled for October 9, 2026. BMUD and the Company are working through an issue associated with amounts possibly owed to the United States Department of Agriculture ("USDA") by BMUD for grants and loans USDA has made to BMUD.
- c. See the response to part b above.
- d. No, KAWC has not adopted BMUD's tariff and has no plans to do so. In Case No. 2026-00097 in which the Commission approved KAWC's acquisition of the BMUD system, the Commission approved KAWC's request to serve BMUD customers under KAWC's existing tariff. Please see the Commission's July 10, 2026 Order in that case at page 13.

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

Witness: Robert Prendergast/ John Watkins

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 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.

Response:

The Company anticipated closing on the acquisition of the Black Mountain system no later than October 31, 2026 in its initial filing. Additionally, the Commission approved the Black Mountain transaction in Case No. 2026-00097 on July 10, 2026. The future test year in this case is calendar year 2027, and, therefore, since the transaction is expected to close well before then, it is appropriate for the acquisition to be reflected in that test year.

- a. The Company's revenue requirement would decrease by \$949,567 if it were to remove the Black Mountain system from its forecasted test year.
- b. Please refer to KAW_R_PSCDR5_NUM010_100126_Attachment.
Please note that the Company received clarification from Commission Staff that this question is in reference to item 10(a) above, and not 9(f).