KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2026-00094
ATTORNEY GENERAL'S POST-HEARING REQUEST FOR INFORMATION

Witness: John Watkins

1. Explain in detail whether Kentucky American is requesting the originally requested rate increase of $17.68 million or the slightly reduced rate increase found in the base period update of $17.67 million. If the Company is not requesting the reduced rate increase explain in detail why not.
   a. Provide updated information based upon the revised requested rate increase, and preferably in the same format as the Customer Notice as found in Kentucky American's Application, Exhibit 7, Tab 12, Exhibit 7, pages 2 – 3.
   b. In response to (a), ensure to provide the following updated information for each customer classification based upon the revised requested rate increase as found in the Customer Notice: current and proposed meter charge per month, and current and proposed monthly usage charge per gallon.
   c. In response to (a), ensure to provide the average monthly bill and gallon usage, and the monthly dollar and percentage increase, for each customer class based upon the revised requested rate increase.
   d. If there is no updated information based upon the revised rate increase to provide to (a), (b), and (c), explain in detail why not.

Response:

The Company's updated revenue deficiency is $17,669,653 which was rounded to $17.67 million in my rebuttal testimony on page 2 line 9. The Company's as-filed revenue deficiency was $17,684,459 which was rounded to $17.68 million in my rebuttal testimony on page 2 line, 3. The variance between these two numbers is $14,806 or 0.084% of the updated number ($14,806/17,684,459). The change amount is very de minimis and it is unduly burdensome to rework all the values in the case for that de minimis amount as it will not move values requested in subparts a-c in any meaningful way.

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CASE NO. 2026-00094
ATTORNEY GENERAL'S POST-HEARING REQUEST FOR INFORMATION

Witness: Robert Prendergast

2. As requested at the hearing, is it normal practice for the Company to provide a $50,000 sign on bonus to an employee? Provide a detailed response.

Response:

KAWC has not sought recovery of KAWC sign-on bonuses in this case, nor did it seek recovery of the referenced $50,000 in its 2023 rate case. A $50,000 sign-on bonus is uncommon for the Company. However, a sign-on bonus may be offered to prospective employees who possess unique or critical skills, for critical occupations where there is a documented shortage in the labor market and recruitment or retention difficulty exists, or to replace income that a prospective employee would forfeit by accepting employment with American Water (e.g. annual performance payout).

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Witness: Robert Prendergast

3. If Kentucky American does not keep record of the alleged rejected allocated costs from the parent company/subsidiary companies, how can the Commission and/or the Attorney General's Office know whether any, and what type, of allocated costs are actually being rejected/not paid by the Company? Explain the response in detail.

Response:

The Company is not seeking recovery of rejected allocated costs and is only seeking recovery of costs allocated to KAWC via the parent and subsidiary companies. Please see KAWC's response to AG 2-21 which explains that allocated expenses are reviewed by the Divisional CFO and at various levels of management as expenses are incurred and through the normal monthly review process. Questions or potential concerns are investigated and, where necessary, resolved through the normal accounting adjustment process before they are finalized.[1]

In addition to these internal review processes, the general rate case process provides the Commission, the Attorney General, and other parties an opportunity to review and test the allocated costs that KAWC seeks to recover from customers. Through the rate-case process, parties may examine the nature, allocation, reasonableness, and accuracy of those costs and may challenge particular costs or recommend adjustments or further investigation where appropriate. Accordingly, the absence of a separate historical list of rejected costs does not prevent review of the allocated costs actually charged to KAWC and presented for recovery in a rate case.[2]

Mr. Weiss's direct testimony Pages 6-11 discusses the necessity of services provided by Service Company, the reasonableness and cost effectiveness of Service Company expenses, as well as the reasonableness of KAWC's control activities.

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[1] Please see generally, Hearing VR of Robert J. Prendergast, October 14, 2026 (53:20 – 54:20).
[2] Id. at 54:41 – 55:16.

KENTUCKY-AMERICAN WATER COMPANY
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ATTORNEY GENERAL'S POST-HEARING REQUEST FOR INFORMATION

Witness: Chuck Rea

4. Explain how the Company reflects sales for resale in the forecast test period revenue requirement.

Response:

The Company forecasts Sales for Resale (SFR) revenue for the forecast test period by projecting the volumes to be sold and the number of meters to be billed to SFR customers, then applying the applicable current rates. Please refer to page 17 of Company witness Rea's direct testimony for the methodology used to forecast SFR billing determinants. The Company's total revenue requirement is determined separately from the SFR revenue forecast and is based on the forecast test period cost of providing service, including operating expenses, depreciation, taxes, and the return on rate base. SFR revenues do not reduce underlying costs or the calculation of the total revenue requirement. Rather, revenues associated with SFR customers represent a source of revenue available to satisfy a portion of the total revenue requirement.

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Witness: Chuck Rea

5. Provide the total sales for resale reflected in the forecast test period revenue requirement and identify the schedule where they are reflected.

Response:

The forecast test period reflects 303,242 thousand gallons included in the Company's base period update. The following schedules reflect sales for resale usage (the Excel workpapers for these were filed in response to PSC 1-1 on May 29, 2026):

- KAWC 2026 Rate Case – Exhibits (25, 26, 37) Revenue WP Support
- KAWC 2026 Rate Case – Exhibit 37 (M,N) Revenue Present & Proposed
- KAWC 2026 Rate Case – Exhibit 25
- KAWC 2026 Rate Case – Exhibit 37 (I-2),(I-3),(I-4),(I-5) Revenue Statistics

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Witness: Chuck Rea

6. Provide the amount of Georgetown Municipal Water and Sewer Service ("GMWSS") revenues included in the forecast test period revenue requirement, broken out by sales for resale and non-sales for resale (i.e., purchases for its own use) and identify the schedule(s) where these amounts are reflected. Include all calculations showing how the forecast test period amounts were derived. If no amounts are reflected in the forecast test period revenue requirement for either category explain why not in full detail.

Response:

Please see KAW_R_AGHDR_NUM006_103026_Attachment for the requested information. Please note that these values are reflective of the Georgetown SFR account reclassified to OPA which is described in Company witness Rea's rebuttal testimony. The following Excel schedules filed as part of the September 16, 2026 base period update contain usage, meters, and revenues related to Georgetown Municipal Water and Sewer Service:

- KAWC 2026 Rate Case – Exhibits (25, 26, 37) Revenue WP Support
- KAWC 2026 Rate Case – Exhibit 37 (M,N) Revenue Present & Proposed
- KAWC 2026 Rate Case – Exhibit (I-2),(I-3),(I-4),(I-5) Revenue Statistics
- KAWC 2026 Rate Case – Exhibit 25

KAWC

Georgetown Revenue Calculation

	OPA	SFR	SFR Rate	0.83091	OPA Rate	0.80347		
	Meter Revenue	Meter Revenue	Usage (HGAL)		Usage (HGAL)		Total SFR	Total OPA
Jan-27	$1,406	$989	1,353.4	1,124.5	2,149.3	1,726.9	**$2,114**	**$3,133**
Feb-27	$1,406	$989	1,190.7	989.4	1,891.0	1,519.3	**$1,979**	**$2,925**
Mar-27	$1,406	$989	1,261.8	1,048.4	2,003.9	1,610.0	**$2,038**	**$3,016**
Apr-27	$1,406	$989	1,264.9	1,051.0	2,008.7	1,614.0	**$2,040**	**$3,020**
May-27	$1,406	$989	1,395.8	1,159.8	2,216.7	1,781.0	**$2,149**	**$3,187**
Jun-27	$1,406	$989	1,499.3	1,245.8	2,381.1	1,913.2	**$2,235**	**$3,319**
Jul-27	$1,406	$989	1,601.5	1,330.7	2,543.3	2,043.5	**$2,320**	**$3,449**
Aug-27	$1,406	$989	1,637.0	1,360.2	2,599.7	2,088.8	**$2,350**	**$3,494**
Sep-27	$1,406	$989	1,560.2	1,296.4	2,477.8	1,990.8	**$2,286**	**$3,396**
Oct-27	$1,406	$989	1,453.1	1,207.4	2,307.6	1,854.1	**$2,197**	**$3,260**
Nov-27	$1,406	$989	1,242.2	1,032.2	1,972.8	1,585.1	**$2,022**	**$2,991**
Dec-27	$1,406	$989	1,267.1	1,052.9	2,012.3	1,616.8	**$2,042**	**$3,022**

		SFR Usage	OPA Usage
		16,727	26,564
Jan	8%	1,353	2,149
Feb	7%	1,191	1,891
Mar	8%	1,262	2,004
Apr	8%	1,265	2,009
May	8%	1,396	2,217
Jun	9%	1,499	2,381
Jul	10%	1,601	2,543
Aug	10%	1,637	2,600
Sep	9%	1,560	2,478
Oct	9%	1,453	2,308
Nov	7%	1,242	1,973
Dec	8%	1,267	2,012

**SFR Usage Reclassed to OPA as part of base period update: 25681*

**SFR Reclassed to OPA as part of base period update: 2" meter*

Georgetown

OPA Usage

Estimated Annual Usage	883.447
Jan-23	1,615.680
Feb-23	
Mar-23	0.000
Apr-23	0.000
May-23	0.000
Jun-23	0.000
Jul-23	0.000
Aug-23	0.000
Sep-23	0.000
Oct-23	13.000
Nov-23	20.000
Dec-23	22.000
Jan-24	22.000
Feb-24	17.000
Mar-24	190.040
Apr-24	20.000
May-24	61.000
Jun-24	63.000
Jul-24	8.000
Aug-24	6.000
Sep-24	10.000
Oct-24	17.000
Nov-24	15.000
Dec-24	14.000
Jan-25	17.000
Feb-25	14.000

Mar-25	12.000
Apr-25	15.000
May-25	41.000
Jun-25	50.000
Jul-25	42.000
Aug-25	42.000
Sep-25	52.000
Oct-25	48.000
Nov-25	89.000
Dec-25	41.000

Georgetown

OPA Meters

Meter Size	Rate
5/8-METER	$19.89
5/8-METER	$19.89
5/8-METER	$19.89
5/8-METER	$19.89
2-METER	$158.40
6-METER	$989.40
5/8-METER	$19.89
	$1,247.25

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Witness: Chuck Rea

7. Refer to the response to the Attorney General's Second Request for Information, No. 75(c), which states that the Company used three years of historical billed usage to calculate GMWSS's average usage amount. Identify the three years that were used in the average.

Response:

The Company used three years (2023-2025) of historical billing data to calculate GMWSS's Sales for Resale usage for the forecasted test year. This calculation can be found on the "Ind-OWU Usage" tab in KAWC 2026 Rate Case – Exhibits (25, 26, 37) Revenue WP Support in the Excel files provided in response to PSC 1-1 and in the base period updated. OPA usage was calculated on a total customer class basis. Usage associated with public authority Georgetown is embedded in the 2023, 2024, and 2025 public authority usage that was used to determine forecasted test year usage. Additionally, as described in Company witness Rea's rebuttal testimony, 2,568 thousand gallons of Georgetown Sales for Resale projected usage was reclassified to public authority usage for the forecasted test year due to the reclassification of a GMWSS account.

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ATTORNEY GENERAL'S POST-HEARING REQUEST FOR INFORMATION

Witness: Chuck Rea

8. Provide the calculations for GMWSS's three-year average of billed usage supporting GMWSS's revenues included in the forecast test period revenue requirement. Provide the calculations in native format with all formulas intact.

Response:

For GMWSS's Sales for Resale three-year average usage support, see the "Ind-OWU" Usage tab in KAWC 2026 Rate Case – Exhibit (25, 26, 37) Revenue WP Support, filed with the Company's base period update on September 16, 2026. For GMWSS's Public Authority usage in the forecast test period, see KAW_R_AGHDR_NUM006_Attachment, provided in response to KAW_R_AGHDR_NUM006_104026. Except for the GMWSS Sales for Resale account reclassified as Public Authority, GMWSS's Public Authority usage is included in the aggregate Public Authority usage calculation in KAWC 2026 Rate Case – Exhibit (25, 26, 37) Revenue WP Support because forecast test-year usage is not calculated by individual customer.

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Witness: Chuck Rea

9. Refer to the Attachment to Kentucky American's response to the Attorney General's Second Request for Information, Question 75.
   a. Provide a list of all of GMWSS contract accounts and a description of each account.
   b. Explain in detail why the contract account numbers show data for different time periods. (e.g., pages 3 – 4 of 16 of the attachment shows usage from 2023 – 2026, page 11 shows usage from 2021 – 2023, etc.)
   c. Refer to page 15 of 16 of the Attachment. Is the amount of GMWSS' revenues included in the forecast test period revenue requirement the sum of the twelve months of 2027 shown? If not, explain what these amounts represent and provide a reconciliation with the amount of GMWSS' revenues that is included in the forecast test period revenue requirement. Include all supporting calculations and references.
   d. Regarding the actual billed revenues shown on pages 14 – 15, would you agree that the 2024 and 2025 billed revenues are higher than the revenues billed during 2021 – 2023?
   e. Are the higher GMWSS revenues in 2024 and 2025 due to higher usage or a higher rate being charged?
   f. If the revenues are higher due to higher usage, explain why a three-year average of usage is more appropriate than a two-year average.
   g. Did GMWSS have any unusually high usage in any other months of 2026 other than February and March? If yes, what months?
   h. Provide an update to the original response to include 2026 actuals through the most recent date.

Response:

a. Please see the table below for a list of GMWSS accounts with account descriptions.

Account Number	Classification	Notes
210010314282	OPA	Reclassed from SFR to OPA in Base Year update
220040961440	SFR	
210008534472	OPA	
210009992392	OPA	
210010313470	OPA	
220005338993	OPA	
210008254615	OPA	
210008317912	OPA	

b. The Company's response to the Attorney General's Second Request for Information, Question 75, provided historical usage for each account under its current customer classification at the time of the request and for each period in which the account had billed usage. If no usage was reported for a particular account or monthly period, the account was either inactive or had no billed usage for the period. Please note that the GMWSS Sales for Resale account that was reclassified to Public Authority is identified in the attachment provided in response to subpart h.
c. Yes. The revenues shown on pages 15 and 16 of KAW_R_AGDR2_NUM075_073026 represent GMWSS Sales for Resale and Public Authority revenues included at current rates in the forecast test period revenue requirement presented in the Company's initial filing. For the estimated GMWSS revenues included in the forecast test period after applying the base-period updates to billing determinants, as described in Company witness Rea's rebuttal testimony, please refer to KAW_R_AGHDR_NUM006_103026_Attachment.
d. Yes, GMWSS revenues are higher in 2024 and 2025 compared to 2021-2023.
e. Higher revenues in 2024 and 2025 compared to 2021 and 2023 is attributed to a combination of higher rates and higher usage amounts.
f. The Company applied its standard three-year averaging methodology, using historical billed usage for 2023 through 2025, to determine usage for the Public Authority, Industrial, Sales for Resale, Miscellaneous Bulk, and Private Fire classes. This approach applies a consistent period across these customer classes rather than selecting different periods by class. A three-year average moderates the effects of year-to-year fluctuations in usage, whereas a two-year average may be disproportionately affected by a single year of unusually high or low usage.
g. No. The Company has not identified any other months in 2026 in which GMWSS Sales for Resale usage was comparable to the usage in February and March 2026.
h. Please see KAW_R_AGHDR_NUM009_103026_Attachment for the requested updated information.

Georgetown Municipal Water Service
Sales for Resale Usage
Contract Account 210010314282 (Reclassed to OPA)

Service Period		Usage
Start billing period	End billing period	(HGAL's)
01/25/2023	02/21/2023	1,339
02/22/2023	03/20/2023	1,571
03/21/2023	04/21/2023	1,907
04/22/2023	05/18/2023	2,035
05/19/2023	06/20/2023	1,678
06/21/2023	07/21/2023	1,929
07/22/2023	08/17/2023	1,331
08/18/2023	09/19/2023	1,555
09/20/2023	10/18/2023	2,776
10/19/2023	11/17/2023	2,145
11/18/2023	12/20/2023	1,894
12/21/2023	01/22/2024	2,496
01/23/2024	02/19/2024	1,842
02/20/2024	03/19/2024	2,196
03/20/2024	04/18/2024	2,166
04/19/2024	05/20/2024	1,432
05/21/2024	06/18/2024	1,631
06/19/2024	07/19/2024	1,687
07/20/2024	08/19/2024	2,981
08/20/2024	09/19/2024	2,796
09/20/2024	10/17/2024	2,127
10/18/2024	11/19/2024	2,472
11/20/2024	12/17/2024	2,677
12/18/2024	01/21/2025	3,175
01/22/2025	02/20/2025	3,211
02/21/2025	03/20/2025	2,286
03/21/2025	04/17/2025	2,602
04/18/2025	05/20/2025	2,894
05/21/2025	06/18/2025	2,895
06/19/2025	07/21/2025	3,424
07/22/2025	08/21/2025	2,508
08/22/2025	09/22/2025	2,615
09/23/2025	10/21/2025	2,387
10/22/2025	11/20/2025	1,512
11/21/2025	12/18/2025	871
12/19/2025	01/21/2026	1,120
01/22/2026	02/19/2026	917
02/20/2026	03/19/2026	903
03/20/2026	04/17/2026	1,022
04/18/2026	05/19/2026	1,607

05/20/2026	06/17/2026	1,265
06/18/2026	07/20/2026	1,327
07/21/2026	08/19/2026	*Reclassed to OPA Acct. 210010314282
08/20/2026	09/18/2026	*Reclassed to OPA Acct. 210010314282

*Reclassed to OPA as part of the Company's Base Period Update

Georgetown Municipal Water Service
Sales for Resale Usage
Contract Account 220040961440

Service Period		Usage
Start billing period	End billing period	(HGAL's)
07/17/2024	07/19/2024	587
07/17/2024	07/31/2024	-
07/20/2024	08/20/2024	5,096
08/21/2024	09/19/2024	1
09/26/2024	11/23/2024	3,681
09/16/2025	10/20/2025	4,549
10/21/2025	11/19/2025	19,443
11/20/2025	11/30/2025	52
02/04/2026	02/18/2026	179,349
02/19/2026	03/18/2026	334,786
03/19/2026	04/20/2026	2
04/21/2026	05/19/2026	2
05/20/2026	06/17/2026	2
06/18/2026	07/20/2026	13,230
07/21/2026	08/19/2026	1
08/20/2026	09/18/2026	1

Georgetown Municipal Water Service
Other Public Authority
Contract Account 210008534472

Service Period		Usage
Start billing period	End billing period	(HGAL's)
02/21/2023	03/20/2023	-
03/21/2023	04/21/2023	-
04/22/2023	05/17/2023	-
05/18/2023	06/20/2023	-
06/21/2023	07/19/2023	-
07/20/2023	08/17/2023	-
08/18/2023	09/19/2023	-
09/20/2023	10/19/2023	-
10/20/2023	11/16/2023	-
11/17/2023	12/19/2023	-
12/20/2023	01/22/2024	-
01/23/2024	02/19/2024	-
02/20/2024	03/19/2024	172
03/20/2024	04/17/2024	-
04/18/2024	05/17/2024	-
05/18/2024	06/19/2024	-
06/20/2024	07/19/2024	-
07/20/2024	08/19/2024	-
08/20/2024	09/19/2024	-
09/20/2024	10/17/2024	5
10/18/2024	11/18/2024	-
11/19/2024	12/17/2024	-
12/18/2024	01/21/2025	-
01/22/2025	02/20/2025	-
02/21/2025	03/20/2025	-
03/21/2025	04/17/2025	-
04/18/2025	05/20/2025	-
05/21/2025	06/18/2025	-
06/19/2025	07/21/2025	-
07/22/2025	08/20/2025	-
08/21/2025	09/22/2025	-
09/23/2025	10/20/2025	-
10/21/2025	11/19/2025	-
11/20/2025	12/18/2025	-
12/19/2025	01/20/2026	-
01/21/2026	02/19/2026	-
02/20/2026	03/18/2026	-
03/19/2026	04/17/2026	-
04/18/2026	05/19/2026	-
05/20/2026	06/16/2026	-

07/18/2026	08/19/2026	-
08/20/2026	09/21/2026	-

Georgetown Municipal Water Service
Other Public Authority
Contract Account 210009992392

Service Period		Usage
Start billing period	End billing period	(HGAL's)
02/22/2023	03/21/2023	-
03/22/2023	04/24/2023	-
04/25/2023	05/17/2023	-
05/18/2023	06/20/2023	-
06/21/2023	07/20/2023	-
07/21/2023	08/18/2023	-
08/19/2023	09/19/2023	-
09/20/2023	10/20/2023	13
10/21/2023	11/17/2023	20
11/18/2023	12/19/2023	22
12/20/2023	01/22/2024	21
01/23/2024	02/19/2024	17
02/20/2024	03/19/2024	18
03/20/2024	04/17/2024	20
04/18/2024	05/17/2024	61
05/18/2024	06/19/2024	63
06/20/2024	07/19/2024	8
07/20/2024	08/19/2024	6
08/20/2024	09/19/2024	10
09/20/2024	10/17/2024	12
10/18/2024	11/19/2024	15
11/20/2024	12/17/2024	14
12/18/2024	01/21/2025	17
01/22/2025	02/20/2025	14
02/21/2025	03/20/2025	12
03/21/2025	04/17/2025	15
04/18/2025	05/20/2025	41
05/21/2025	06/18/2025	50
06/19/2025	07/21/2025	42
07/22/2025	08/20/2025	42
08/21/2025	09/23/2025	52
09/24/2025	10/21/2025	48
10/22/2025	11/19/2025	51
11/20/2025	12/18/2025	41
12/19/2025	01/21/2026	46
01/22/2026	02/19/2026	38
02/20/2026	03/18/2026	31
03/19/2026	04/20/2026	17
04/21/2026	05/19/2026	23
05/20/2026	06/16/2026	165

06/17/2026	07/17/2026	125
07/18/2026	08/19/2026	-
08/20/2026	09/18/2026	-

Georgetown Municipal Water Service
Other Public Authority
Contract Account 210010313470

Service Period		Usage
Start billing period	End billing period	(HGAL's)
12/20/2023	01/22/2024	-
01/23/2024	02/20/2024	-
02/21/2024	03/19/2024	-
03/20/2024	04/17/2024	-
04/18/2024	05/17/2024	-
05/18/2024	06/18/2024	-
06/19/2024	07/19/2024	-
07/20/2024	08/19/2024	-
08/20/2024	09/19/2024	-
09/20/2024	10/17/2024	-
10/18/2024	11/18/2024	-
11/19/2024	12/17/2024	-
12/18/2024	01/19/2025	-
01/20/2025	02/20/2025	-
02/21/2025	03/20/2025	-
03/21/2025	04/17/2025	-
04/18/2025	05/20/2025	-
05/21/2025	06/18/2025	-
06/19/2025	07/21/2025	-
07/22/2025	08/20/2025	-
08/21/2025	09/19/2025	-
09/20/2025	10/20/2025	-
10/21/2025	11/19/2025	38
11/20/2025	12/18/2025	-
12/19/2025	01/21/2026	-
01/22/2026	02/18/2026	-
02/19/2026	03/18/2026	-
03/19/2026	04/20/2026	-
04/21/2026	05/19/2026	-
05/20/2026	06/17/2026	-
06/18/2026	07/20/2026	-
07/21/2026	08/19/2026	-
08/20/2026	09/18/2026	-

Georgetown Municipal Water Service
Other Public Authority
Contract Account 210010314282

Service Period		Usage	
Start billing period	End billing period	(HGAL's)	
12/22/2020	01/20/2021	523.6	
01/21/2021	02/17/2021	957.4	
02/18/2021	03/19/2021	478.7	
03/20/2021	04/21/2021	972.4	
04/22/2021	05/20/2021	763.0	
05/21/2021	06/17/2021	471.2	
06/18/2021	07/21/2021	359.0	
07/22/2021	08/19/2021	403.9	
08/20/2021	09/21/2021	456.3	
09/22/2021	10/22/2021	351.6	
10/23/2021	11/19/2021	927.5	
11/20/2021	12/21/2021	695.6	
12/22/2021	01/21/2022	471.2	
01/22/2022	02/21/2022	845.2	
02/22/2022	03/18/2022	508.6	
03/19/2022	04/21/2022	590.9	
04/22/2022	05/19/2022	576.0	
05/20/2022	06/16/2022	703.1	
06/17/2022	07/21/2022	658.2	
07/22/2022	08/22/2022	486.2	
08/23/2022	09/22/2022	673.2	
09/23/2022	10/21/2022	1,196.8	
10/22/2022	11/18/2022	1,630.6	
11/19/2022	12/21/2022	1,099.6	
12/22/2022	01/24/2023	1,615.7	
07/21/2026	08/19/2026	962.0	*Reclassed from SFR Account
08/20/2026	09/18/2026	756.0	*Reclassed from SFR Account

Georgetown Municipal Water Service
Other Public Authority
Contract Account 220005338993

Service Period		Usage
Start billing period	End billing period	(HGAL's)
12/23/2020	01/20/2021	-
01/21/2021	02/17/2021	-
02/18/2021	03/19/2021	-
03/20/2021	04/21/2021	-
04/22/2021	05/19/2021	-
05/20/2021	06/17/2021	-
06/18/2021	07/21/2021	-
07/22/2021	08/18/2021	-
08/19/2021	09/20/2021	-
09/21/2021	10/20/2021	-
10/21/2021	11/18/2021	-
11/19/2021	12/21/2021	-
12/22/2021	01/21/2022	-
01/22/2022	02/18/2022	-
02/19/2022	03/17/2022	-
03/18/2022	04/21/2022	-
04/22/2022	05/18/2022	1
05/19/2022	06/16/2022	-
06/17/2022	07/20/2022	-
07/21/2022	08/18/2022	-
08/19/2022	09/21/2022	-
09/22/2022	10/20/2022	-
10/21/2022	11/17/2022	-
11/18/2022	12/22/2022	-
12/23/2022	01/24/2023	-
05/18/2023	06/20/2023	-
06/21/2023	07/19/2023	-
07/20/2023	08/17/2023	-
08/18/2023	09/19/2023	-
09/20/2023	10/23/2023	-
10/24/2023	11/16/2023	-
11/17/2023	12/20/2023	-
12/21/2023	01/22/2024	1
01/23/2024	02/19/2024	-
02/20/2024	03/19/2024	-
03/20/2024	04/18/2024	-
04/19/2024	05/17/2024	-
05/18/2024	06/19/2024	-
06/20/2024	07/19/2024	-
07/20/2024	08/19/2024	-

08/20/2024	09/20/2024	-
09/21/2024	10/17/2024	-
10/18/2024	11/18/2024	-
11/19/2024	12/17/2024	-
12/18/2024	01/21/2025	-
01/22/2025	02/20/2025	-
02/21/2025	03/20/2025	-
03/21/2025	04/17/2025	-
04/18/2025	05/20/2025	-
05/21/2025	06/18/2025	-
06/19/2025	07/21/2025	-
07/22/2025	08/20/2025	-
08/21/2025	09/23/2025	-
09/24/2025	10/21/2025	-
10/22/2025	11/19/2025	-
11/20/2025	12/18/2025	-
12/19/2025	01/21/2026	-
01/22/2026	02/19/2026	-
02/20/2026	03/19/2026	-
03/20/2026	04/17/2026	-
04/18/2026	05/19/2026	-
05/20/2026	06/16/2026	4
06/17/2026	07/17/2026	7
07/18/2026	08/19/2026	-
08/20/2026	09/18/2026	-

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2026-00094
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Witness: Robert Prendergast

10. Payroll. Refer to the Rebuttal Exhibit Attachment titled KAW_RT_Prendergast_091626_Exhibit RP-2R. Provide the same information for 2019, 2020, and 2021.

Response:

Please see KAW_R_AGHDR_NUM010_103026_Attachment.

Kentucky-American Water Company
Case No. 2026-00094
Analysis of Actual vs Authorized Labor related expenses
KAW_R_AGHDR_NUM010_103026_Attachment
Calendar Years 2019-2021

	Actual					Authorized				Variance
2019	Labor	Overtime	Cont Svcs	Total	2019	Labor	Overtime	Cont Svcs	Total	Total
January	$549,296	$89,052	$33,885	$672,233	January	$536,682	$49,462	$35,573	$621,717	$50,516
February	447,438	77,873	70,271	595,583	February	536,682	49,462	35,573	621,717	(26,134)
March	467,939	101,241	29,894	599,074	March	536,682	49,462	35,573	621,717	(22,643)
April	549,706	93,439	26,056	669,201	April	536,682	49,462	35,573	621,717	47,484
May	512,148	65,331	22,713	600,192	May	536,682	49,462	35,573	621,717	(21,525)
June	425,376	67,500	12,897	505,773	June	536,682	49,462	35,573	621,717	(115,944)
July	546,523	69,265	30,627	646,414	July	553,554	45,706	37,572	636,832	9,583
August	448,476	79,130	38,631	566,237	August	553,554	45,706	37,572	636,832	(70,595)
September	466,147	66,445	(44,200)	488,392	September	553,554	45,706	37,572	636,832	(148,440)
October	533,577	67,504	29,184	630,265	October	553,554	45,706	37,572	636,832	(6,567)
November	498,603	67,708	34,557	600,867	November	553,554	45,706	37,572	636,832	(35,964)
December	419,298	82,285	88,676	590,259	December	553,554	45,706	37,572	636,832	(46,573)
Total	$5,864,526	$926,773	$373,190	$7,164,489	Total	$6,541,411	$571,007	$438,874	$7,551,291	($386,802)

	Actual					Authorized				Variance
2020	Labor	Overtime	Cont Svcs	Total	2020	Labor	Overtime	Cont Svcs	Total	Total
January	$511,923	$119,303	($17,911)	$613,314	January	$553,554	$45,706	$37,572	$636,832	($23,517)
February	449,291	61,451	15,338	526,080	February	553,554	45,706	37,572	636,832	(110,751)
March	507,784	34,160	39,594	581,537	March	553,554	45,706	37,572	636,832	(55,294)
April	507,426	39,407	38,704	585,537	April	553,554	45,706	37,572	636,832	(51,295)
May	528,463	31,747	22,847	583,057	May	553,554	45,706	37,572	636,832	(53,775)
June	546,963	42,448	27,109	616,520	June	553,554	45,706	37,572	636,832	(20,312)
July	527,065	68,742	5,826	601,633	July	553,554	45,706	37,572	636,832	(35,199)
August	523,377	34,912	21,721	580,010	August	553,554	45,706	37,572	636,832	(56,821)
September	509,934	49,673	47,885	607,493	September	553,554	45,706	37,572	636,832	(29,339)
October	537,428	39,359	54,911	631,697	October	553,554	45,706	37,572	636,832	(5,134)
November	479,750	39,584	42,933	562,267	November	553,554	45,706	37,572	636,832	(74,565)
December	524,406	98,290	28,840	651,536	December	553,554	45,706	37,572	636,832	14,705
Total	$6,153,809	$659,075	$327,797	$7,140,681	Total	$6,642,643	$548,466	$450,869	$7,641,978	($501,297)

	Actual					Authorized				Variance
2021	Labor	Overtime	Cont Svcs	Total	2021	Labor	Overtime	Cont Svcs	Total	Total
January	$500,685	$60,941	$12,896	$574,522	January	$553,554	$45,706	$37,572	$636,832	($62,310)
February	523,489	42,191	82,403	648,083	February	553,554	45,706	37,572	636,832	11,251
March	572,837	49,067	48,384	670,288	March	553,554	45,706	37,572	636,832	33,456
April	497,538	53,549	37,071	588,157	April	553,554	45,706	37,572	636,832	(48,674)
May	517,866	41,552	43,947	603,366	May	553,554	45,706	37,572	636,832	(33,466)
June	506,336	50,884	26,806	584,026	June	553,554	45,706	37,572	636,832	(52,806)
July	461,961	77,442	25,789	565,193	July	553,554	45,706	37,572	636,832	(71,639)
August	506,153	32,842	26,772	565,767	August	553,554	45,706	37,572	636,832	(71,064)
September	516,605	41,440	19,021	577,066	September	553,554	45,706	37,572	636,832	(59,766)
October	512,101	35,215	29,156	576,472	October	553,554	45,706	37,572	636,832	(60,359)
November	504,333	36,784	8,130	549,247	November	553,554	45,706	37,572	636,832	(87,585)
December	577,795	75,518	101,426	754,739	December	553,554	45,706	37,572	636,832	117,907
Total	$6,197,697	$597,425	$461,803	$7,256,925	Total	$6,642,643	$548,466	$450,869	$7,641,978	($385,053)

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2026-00094
ATTORNEY GENERAL'S POST-HEARING REQUEST FOR INFORMATION

Witness: William A. Lewis

11. Payroll. Refer to page 2 of Mr. Lewis's rebuttal testimony which states that if you assume a vacancy rate then it would increase overtime, temporary, and contractor expenses.
    a. How does Kentucky American differentiate between temporary and contractor expenses? Explain the response in detail.
    b. Explain the relationship between temporary and contractor expenses.

Response:

a. The reference to "temporary" refers to temporary employee labor. KAWC may use temporary labor to perform various short-term work assignments. For example, temporary labor may be used in instances where a dedicated short-term work force is needed to perform one-time, high-volume work such as large data input or records research initiatives. In other instances, temporary labor may be used to substitute a full-time, but vacant, employment position until the full-time position can be filled. Temporary employee labor requires full-time direct supervision from KAWC management. The reference to "contractor" refers to third-party contracted services. Some examples include: emergency pipeline repair contractors, valve and fire hydrant inspection contractors, field customer service representative contractors, and meter reading contractors. Third-party contracted services providers are considered "full-service" in that contractor employees are not directly managed by KAWC and the work performed by the third-party contractor is based on an agreed statement of work.
b. See response "a" above.

KENTUCKY-AMERICAN WATER COMPANY
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Witness: Robert Prendergast

12. If Kentucky American believes that temporary and contractor expense are different then provide the separate expenses for temporary and contractors for the past five calendar years.

Response:

Please see below.

	Temporary Help	Contract Services
2021	$0	$930,165
2022	9,456	821,107
2023	70,075	1,513,645
2024	37,256	1,634,398
2025	135,737	1,686,480
2026 YTD as of September 30	51,143	1,609,217

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2026-00094
ATTORNEY GENERAL'S POST-HEARING REQUEST FOR INFORMATION

Witness: Ann Bulkley

13. Refer to the Bulkley Direct Testimony, Exhibit AEB-6, in which the heading of column [10] reads "Bloomberg Long-Term Growth Est." and note [10] reads "Value Line, as of February 28, 2026," and to the Bulkley Rebuttal Testimony, Exhibit AEB-5-R, note [10], which reads "Bloomberg Professional and Value Line, as of July 31, 2026."
    a. Identify the source or sources of the long-term growth estimates in column [10] of Exhibit AEB-6, and state whether the heading or the note is correct. If the sources used in Exhibit AEB-6 differ from those used in Exhibit AEB-5-R, confirm that the source changed between the direct and rebuttal analyses.
    b. Identify where in the Bulkley Rebuttal Testimony this change is disclosed.

Response:

a. The source of long-term growth rate estimates used in Ms. Bulkley's direct testimony, Exhibit AEB-6 is Bloomberg's Long-term Growth Estimate. The reference to Value Line in footnote [10] is an error that Ms. Bulkley was not aware of at the time of her testimony. Over the course of her work on cost of capital since the filing of her direct testimony, Ms. Bulkley received feedback that there was concern about the number of growth rates for S&P 500 companies that were not available through Bloomberg. Therefore, in her rebuttal testimony, Ms. Bulkley relied on the average of Bloomberg and Value Line growth rates, to take into consideration the expectations of growth for a larger portion of the S&P 500 companies.
b. Footnote 10 in Ms. Bulkley's rebuttal testimony is correct and is the location of the reference for the use of the data in column [10] of Exhibit AEB-5-R.

KENTUCKY-AMERICAN WATER COMPANY
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ATTORNEY GENERAL'S POST-HEARING REQUEST FOR INFORMATION

Witness: Ann Bulkley

14. Refer to the Bulkley Direct Testimony, Exhibit AEB-6, and the Bulkley Rebuttal Testimony, Exhibit AEB-5-R.
    a. For each company in Exhibit AEB-5-R, identify whether the growth estimate in column [10] was taken from Bloomberg Professional or from Value Line, and state the criterion used to choose between them.
    b. Confirm that Exhibit AEB-6 lists 501 companies, of which 123 have no long-term growth estimate in column [10] and 314 are assigned a weight in column [7] and included in the 12.99 percent market return. If not confirmed, provide the correct figures.
    c. Confirm that Exhibit AEB-5-R lists 501 companies, of which 30 have no long-term growth estimate in column [10] and 416 are assigned a weight in column [7] and included in the 13.64 percent market return. If not confirmed, provide the correct figures.

Response:

a. Please see the response to KAW_R_AGHDR_NUM013_103026, part a.
b. Confirmed.
c. Confirmed.