

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

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

**ATTORNEY GENERAL’S POST-HEARING REQUEST FOR INFORMATION TO
THE KENTUCKY-AMERICAN WATER COMPANY**

Comes now the intervenor, the Attorney General of the Commonwealth of Kentucky, through his Office of Rate Intervention (“Attorney General”), and submits the Post-Hearing Request for Information to the Kentucky-American Water Company (hereinafter “Kentucky American” or the “Company”) to be answered by October 30, 2026, and in accord with the following:

- (1) In each case where a request seeks data provided in response to a staff request, reference to the appropriate requested item will be deemed a satisfactory response.
- (2) Identify the witness who will be prepared to answer questions concerning each request.
- (3) Repeat the question to which each response is intended to refer.
- (4) These requests shall be deemed continuing so as to require further and supplemental responses if the company receives or generates additional information within the scope of these requests between the time of the response and the time of any hearing conducted hereon.
- (5) Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association, be accompanied by a signed certification of the

preparer or person supervising the preparation of the response on behalf of the entity that the response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

(6) If you believe any request appears confusing, please request clarification directly from undersigned Counsel for the Office of Attorney General.

(7) To the extent that the specific document, workpaper or information as requested does not exist, but a similar document, workpaper or information does exist, provide the similar document, workpaper, or information.

(8) To the extent that any request may be answered by way of a computer printout, please identify each variable contained in the printout, which would not be self-evident to a person not familiar with the printout.

(9) If the company has objections to any request on the grounds that the requested information is proprietary in nature, or for any other reason, notify the Office of the Attorney General as soon as possible, and in accordance with Commission direction.

(10) As used herein, the words "document" or "documents" are to be construed broadly and shall mean the original of the same (and all non-identical copies or drafts thereof) and if the original is not available, the best copy available. These terms shall include all information recorded in any written, graphic or other tangible form and shall include, without limiting the generality of the foregoing, all reports; memoranda; books or notebooks; written or recorded statements, interviews, affidavits and depositions; all letters or correspondence; telegrams, cables and telex messages; contracts, leases, insurance policies or other agreements; warnings and caution/hazard notices or labels; mechanical and electronic recordings and all information so stored, or transcripts of such recordings;

calendars, appointment books, schedules, agendas and diary entries; notes or memoranda of conversations (telephonic or otherwise), meetings or conferences; legal pleadings and transcripts of legal proceedings; maps, models, charts, diagrams, graphs and other demonstrative materials; financial statements, annual reports, balance sheets and other accounting records; quotations or offers; bulletins, newsletters, pamphlets, brochures and all other similar publications; summaries or compilations of data; deeds, titles, or other instruments of ownership; blueprints and specifications; manuals, guidelines, regulations, procedures, policies and instructional materials of any type; photographs or pictures, film, microfilm and microfiche; videotapes; articles; announcements and notices of any type; surveys, studies, evaluations, tests and all research and development (R&D) materials; newspaper clippings and press releases; time cards, employee schedules or rosters, and other payroll records; cancelled checks, invoices, bills and receipts; and writings of any kind and all other tangible things upon which any handwriting, typing, printing, drawings, representations, graphic matter, magnetic or electrical impulses, or other forms of communication are recorded or produced, including audio and video recordings, computer stored information (whether or not in printout form), computer-readable media or other electronically maintained or transmitted information regardless of the media or format in which they are stored, and all other rough drafts, revised drafts (including all handwritten notes or other marks on the same) and copies of documents as hereinbefore defined by whatever means made.

(11) For any document withheld on the basis of privilege, state the following: date; author; addressee; indicated or blind copies; all persons to whom distributed, shown, or explained; and, the nature and legal basis for the privilege asserted.

(12) In the event any document called for has been destroyed or transferred beyond the control of the company, please state: the identity of the person by whom it was destroyed or transferred, and the person authorizing the destruction or transfer; the time, place, and method of destruction or transfer; and, the reason(s) for its destruction or transfer. If destroyed or disposed of by operation of a retention policy, state the retention policy.

(13) Provide written responses, together with any and all exhibits pertaining thereto, in one or more bound volumes, separately indexed and tabbed by each response, in compliance with Kentucky Public Service Commission Regulations.

(14) “And” and “or” should be considered to be both conjunctive and disjunctive, unless specifically stated otherwise.

(15) “Each” and “any” should be considered to be both singular and plural, unless specifically stated otherwise.

Respectfully submitted,

RUSSELL COLEMAN
ATTORNEY GENERAL



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Certificate of Service and Filing

Pursuant to the Commission's Orders and in accord with all other applicable law, Counsel certifies that the foregoing electronic filing was transmitted to the Commission on October 22, 2026, and there are currently no parties that the Commission has excused from participation by electronic means in this proceeding.

This 22nd day of October, 2026,



Assistant Attorney General

Electronic Application of Kentucky-American Water Company for an Adjustment of Rates,
Approval of System Improvement Program, and Tariff Changes
Attorney General's Post-Hearing Request for Information
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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.
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.
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.

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4. Explain how the Company reflects sales for resale in the forecast test period revenue requirement.
5. Provide the total sales for resale reflected in the forecast test period revenue requirement and identify the schedule where they are reflected.
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.
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.
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.
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.)

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- 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.
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.
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.

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- 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.
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.
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.
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

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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.