

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF MOUNTAIN)	CASE NO.
WATER DISTRICT FOR A GENERAL)	2022-00367
ADJUSTMENT OF SEWER RATES)	

ORDER

On February 17, 2023, Mountain Water District (Mountain District) submitted an application seeking a general adjustment of its sewer rates based on a historical test year. The application proposed that the new rates become effective on March 20, 2023.

By letter dated February 20, 2023, the Commission notified Mountain District that its application had been rejected for filing deficiencies. Mountain District filed a response and revised application on February 23, 2023. By letter dated February 27, 2023, the Commission notified Mountain District that its February 23, 2023 filings had cured its previous filing deficiencies. Mountain District's application was deemed filed as of February 23, 2023.

Pursuant to KRS 278.180(1), no change in utility rates is permitted except upon 30 days' notice to the Commission. Therefore, since the application was accepted for filing as of February 23, 2023, the earliest date that Mountain District's proposed rates can be effective is March 25, 2023. Having reviewed Mountain District's application, the Commission finds that an investigation will be necessary to determine the reasonableness of the proposed rates and that an investigation cannot be completed by March 25, 2023. Therefore, pursuant to KRS 278.190(2), the Commission will suspend

the effective date of the proposed rates for five months, up to and including August 24, 2023.

The Commission further finds that a procedural schedule should be established for the orderly processing of this case. The procedural schedule is attached as Appendix A to this Order and is incorporated herein.

Mountain District shall also file on or before the date set forth in the procedural schedule its responses to the Commission Staff's First Request for Information, attached to this Order as Appendix B.

Additionally, any hearing scheduled in this matter shall be held on the designated day or days and continued until called from the bench by the presiding officer. Pursuant to 807 KAR 5:001E, Section 2, if the hearing is not concluded on the designated day, the hearing may be continued upon verbal announcement by the presiding officer. A verbal announcement made by the presiding officer shall be proper notice of the continued hearing. Hearings are held in the Richard Raff Hearing Room at the offices of the Public Service Commission at 211 Sower Boulevard, Frankfort, Kentucky. Witnesses who sponsor schedules, testimony, or responses to requests for information are expected to participate in person at a hearing.

IT IS THEREFORE ORDERED that:

1. Mountain District's proposed rates are suspended for five months, up to and including August 24, 2023.
2. The procedural schedule set forth in Appendix A to this Order shall be followed.

3. On or before the date set forth in the procedural schedule, Mountain District shall file its responses to the Commission Staff's First Request for Information, attached to this Order as Appendix B

4. Mountain District shall respond to all requests for information propounded by Commission Staff, whether identified on the procedural schedule or otherwise, as provided in those requests.

5. Any party filing a paper with the Commission shall file an electronic copy in accordance with the electronic filing procedures set forth in 807 KAR 5:001E, Section 8. Electronic documents shall be in portable document format (PDF), shall be searchable, and shall be appropriately bookmarked. The Commission directs the parties to the Commission's July 22, 2021 Order in Case No. 2020-00085¹ regarding filings with the Commission.

6. As set forth in 807 KAR 5:001E, Section 4(11)(a), a person requesting permissive intervention in a Commission proceeding is required to demonstrate either (1) a special interest in the proceeding that is not adequately represented in the case, or (2) that the person requesting permissive intervention is likely to present issues or develop facts that will assist the Commission in fully considering the matter without unduly complicating or disrupting the proceedings. Therefore, any person requesting to intervene in a Commission proceeding must state with specificity the person's special interest that is not otherwise adequately represented, or the issues and facts that the

¹ Case No. 2020-00085, *Electronic Emergency Docket Related to the Novel Coronavirus COVID-19* (Ky. PSC July 22, 2021), Order (in which the Commission ordered that for case filings made on and after March 16, 2020, filers are NOT required to file the original physical copies of the filings required by 807 KAR 5:001, Section 8).

person will present that will assist the Commission in fully considering the matter. A mere recitation of the quantity of utility service consumed by the movant or a general statement regarding a potential impact of possible modification of rates will not be deemed sufficient to establish a special interest. In addition, any motion to intervene filed after the date established in the procedural schedule shall also show good cause for being untimely. If the untimely motion is granted, the movant shall accept and abide by the existing procedural schedule.

7. Mountain District shall give notice of any scheduled hearing in accordance with the provisions set forth in 807 KAR 5:001E, Section 9(2). In addition, the notice of hearing shall include the following statement: "This hearing will be streamed live and may be viewed on the PSC website, psc.ky.gov"; and "Public comments may be made at the beginning of the hearing. Those wishing to make oral public comments may do so by following the instructions listing on the PSC website, psc.ky.gov." At the time publication is requested, Mountain District shall forward a duplicate of the notice and request to the Commission.

8. At any public hearing in this matter, neither opening statements nor summarization of direct testimonies shall be permitted.

9. Any hearing scheduled in this matter shall be held on the designated day or days and continued until called from the bench by the presiding officer. Pursuant to 807 KAR 5:001E, Section 2, if the hearing is not concluded on the designated day, the hearing shall be continued upon verbal announcement by the presiding officer. A verbal announcement made by the presiding officer shall be proper notice of the continued hearing.

10. Witnesses who sponsor schedules, testimony, or responses to requests for information shall participate in person at any hearing scheduled in this matter.

11. Pursuant to KRS 278.360 and 807 KAR 5:001E, Section 9(9), a digital video recording shall be made of the hearing.

12. The Commission does not look favorably upon motions for continuance. Accordingly, motions for extensions of time with respect to the schedule herein shall be made in writing and will be granted only upon a showing of good cause.

13. The Commission does not look favorably upon motions to excuse witnesses from testifying at Commission hearings. Accordingly, motions to excuse a witness from testifying at a Commission hearing or from testifying in person at a Commission hearing shall be made in writing and will be granted only upon a showing of good cause.

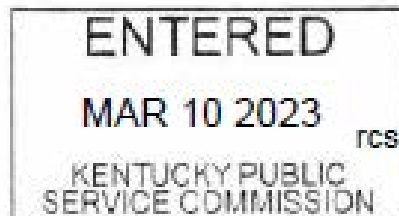
14. Nothing contained herein shall prevent the Commission from entering further Orders in this matter.

PUBLIC SERVICE COMMISSION


Chairman

Vice Chairman


Commissioner



ATTEST:


Executive Director

APPENDIX A

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE
COMMISSION IN CASE NO. 2022-00367 DATED MAR 10 2023

Last day for intervention requests to be accepted.....	03/20/2023
All initial intervenor requests for information to Mountain District shall be filed no later than	03/27/2023
Mountain District shall file responses to initial requests for information no later than.....	04/10/2023
All supplemental requests for information to Mountain District shall be filed no later than	04/24/2023
Mountain District shall file responses to supplemental requests for information no later than	05/08/2023
Intervenor testimony, if any, in verified prepared form shall be filed no later than.....	05/15/2023
All requests for information to Intervenors shall be filed no later than	05/30/2023
Intervenors shall file responses to requests for information no later than.....	06/13/2023
Mountain District shall file, in verified form, its rebuttal testimony no later than	06/27/2023
Public Hearing to be held in the Richard Raff Hearing Room at the offices of the Public Service Commission at 211 Sower Boulevard, Frankfort, Kentucky, for the purpose of cross-examination of witnesses of Mountain District and Intervenors	To be scheduled
Post-Hearing Briefs, if any	To be scheduled

APPENDIX B

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE COMMISSION IN CASE NO. 2022-00367 DATED MAR 10 2023

COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION TO MOUNTAIN WATER DISTRICT

Mountain Water District (Mountain District), pursuant to 807 KAR 5:001E, is to file with the Commission an electronic version of the following information. The information requested is due on April 10, 2023. The Commission directs Mountain District to the Commission's July 22, 2021 Order in Case No. 2020-00085² regarding filings with the Commission. Electronic documents shall be in portable document format (PDF), shall be searchable, and shall be appropriately bookmarked.

Each response shall include the question to which the response is made and shall include the name of the witness responsible for responding to the questions related to the information provided. Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association or a governmental agency, be accompanied by a signed certification of the preparer or the 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.

Mountain District shall make timely amendment to any prior response if Mountain District obtains information that indicates the response was incorrect or incomplete when

² Case No. 2020-00085, *Electronic Emergency Docket Related to the Novel Coronavirus COVID-19* (Ky. PSC July 22, 2021), Order (in which the Commission ordered that for case filings made on and after March 16, 2020, filers are NOT required to file the original physical copies of the filings required by 807 KAR 5:001, Section 8).

made or, though correct or complete when made, is now incorrect or incomplete in any material respect.

For any request to which Mountain District fails or refuses to furnish all or part of the requested information, Mountain District shall provide a written explanation of the specific grounds for its failure to completely and precisely respond.

Careful attention shall be given to copied material to ensure that it is legible. When the requested information has been previously provided in this proceeding in the requested format, reference may be made to the specific location of that information in responding to this request. When applicable, the requested information shall be separately provided for total company operations and jurisdictional operations. When filing a paper containing personal information, Mountain District shall, in accordance with 807 KAR 5:001E, Section 4(10), encrypt or redact the paper so that personal information cannot be read.

1. Provide the following expense account data:
 - a. Schedules, in comparative form, showing the operating expense account balance for the test year and each of the three most recent calendar years for each account or subaccount included in the utility's annual report. Show the percentage of increase or decrease of each year over the prior year.
 - b. A listing, with descriptions, of all activities, initiatives or programs undertaken or continued by the utility since its last general rate case for the purpose of minimizing costs or improving the efficiency of its operations or maintenance activities. Include all quantifiable realized and projected savings.

2. Provide, in the format provided in Schedule A, schedules showing a comparison of the balance in the revenue accounts for each month of the test year to the same month of the immediately preceding 12-month period for each revenue account or subaccount included in the utility's chart of accounts. Include appropriate footnotes to show the month each rate change was approved and the month the full impact of the change was recorded in the accounts.

3. Provide the utility's cash account balances at the beginning of the most recent calendar year and at the end of each month through the date of this request.

4. Provide the following monthly account balances and a calculation of the average (13-month) account balances for the 12 months preceding the test year:

- a. Plant in service (Account No. 101);
- b. Plant purchased or sold (Account No. 102);
- c. Property held for future use (Account No. 105);
- d. Completed construction not classified (Account No. 106);
- e. Construction work in progress (Account No. 107);
- f. Depreciation reserve (Account No. 108);
- g. Materials and supplies (include all accounts and subaccounts);
- h. Computation and development of minimum cash requirements;
- i. Balance in accounts payable applicable to amounts included in utility plant in service (if actual is indeterminable, provide a reasonable estimate);
- j. Balance in accounts payable applicable to amounts included in plant under construction (if actual is indeterminable, provide a reasonable estimate); and

k. Balance in accounts payable applicable to prepayments by major category or subaccount.

5. Provide a detailed analysis of expenses for professional services during the test year, as shown in Schedule B, and all workpapers supporting the analysis. At a minimum, the workpapers should show the payee, dollar amount, reference (i.e., voucher no., etc.), account charged, hourly rates and time charged to the company according to each invoice, and a description of the services provided.

6. Provide the following information:

a. A detailed analysis of charges booked for advertising expenditures during the test year. Include a complete breakdown of Account No. 660 – Advertising Expenses, and any other advertising expenditures included in any other expense accounts, as shown in Schedule C1. The analysis should specify the purpose of the expenditure and the expected benefit to be derived.

b. An analysis of Account No. 675 – Miscellaneous General Expenses for the test year. Include a complete breakdown of this account as shown in Schedule C2 and provide detailed workpapers supporting this analysis. At a minimum, the analysis should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Schedule C2.

c. An analysis of Accounts No. 433 and 434 – Extraordinary Income and Extraordinary Deductions for the test year. Include a complete breakdown of this account as shown in Schedule C3, and provide detailed workpapers supporting this

analysis. At a minimum, the analysis should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and a brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Schedule C3.

7. Provide the following information concerning the costs for the preparation of this case:

a. A detailed schedule of expenses incurred to date for the following categories:

- (1) Accounting;
- (2) Engineering;
- (3) Legal;
- (4) Consultants; and
- (5) Other Expenses (Identify separately).

b. For each category identified in Item 7.a., the schedule should include the date of each transaction, check number or other document reference, the vendor, the hours worked, the rates per hour, amount, a description of the services performed, and the account number in which the expenditure was recorded. Provide copies of contracts or other documentation that support charges incurred in the preparation of this case. Identify any costs incurred for this case that occurred during the test year.

c. An itemized estimate of the total cost to be incurred for this case. Expenses should be broken down into the same categories as identified in Item 7.a., with an estimate of the hours to be worked and the rates per hour. Include a detailed explanation of how the estimate was determined, along with all supporting workpapers and calculations.

d. Provide monthly updates of the actual costs incurred in conjunction with this rate case, reported in the manner requested in Items 7.a. and 7.b., and a cumulative total of cost incurred to date for each category. Updates will be due when the utility files its monthly financial statements with the Commission, through the month of the public hearing.

8. Provide the following information with regard to uncollectible accounts for the three most recent calendar years:

- a. Reserve account balance at the beginning of the year;
- b. Charges to the reserve account (accounts charged off);
- c. Credits to reserve account;
- d. Current year provision;
- e. Reserve account balance at the end of the year; and
- f. Percent of provision to total revenue.

9. Provide the following:

a. A list of all outstanding issues of long-term debt as of the end of the latest calendar year together with the related information as shown in Schedule D1. For each outstanding debt issuance still active, provide the case number in which Mountain District was authorized to issue the debt.

b. An analysis of short-term debt as shown in Schedule D2 as of the end of the latest calendar year.

10. Describe in detail how the test year capitalization rate was determined. If different rates were used for specific expenses (i.e., payroll, clearing accounts,

depreciation, etc.), indicate the rate and how it was determined. Indicate all proposed changes to the capitalization rate and how the changes were determined.

11. Provide a calculation of the rate or rates used to capitalize interest during construction for the three most recent calendar years. Explain each component entering into the calculation of the rate(s).

12. State whether any changes have been made to the utility's internal accounting manuals, directives, and policies and procedures since the utility's most recent rate case. If so, provide each item that was changed and identify the changes.

13. Provide the utility's long-term construction planning program.

14. Provide a copy of the utility's most recent depreciation schedule. The schedule should include a list of all facilities by account number, service life and accrual rate for each plant item, the methodology that supports the schedule, and the date the schedule was last updated.

15. Provide a complete description of the utility's Other Post-Employment Benefits package(s) provided to its employees.

16. Provide a complete description of the financial reporting and ratemaking treatment of the utility's pension costs.

17. Provide detailed descriptions of all early retirement plans or other staff reduction programs the utility has offered its employees during either the test year or intends to offer. Include all cost-benefit analyses associated with these programs.

18. Provide all current labor contracts and the most recent labor contracts previously in effect.

19. Provide the information requested in Schedule H for budgeted and actual numbers of full- and part-time employees, regular wages, overtime wages, and total wages by employee group, by month, for the three most recent calendar years, and the test year. Explain any variance exceeding 5 percent.

20. For each employee group, state the amount, percentage increase, and effective dates for general wage increases and, separately, for merit increases granted or to be granted in the past two calendar years and the test year.

21. For the test year and three most recent calendar years, provide a schedule reflecting the job title, duties and responsibilities of each executive officer, the number of employees who report to each officer, and to whom each officer reports, and the percentage annual increase and the effective date of each increase. For employees elected to executive officer status since the test year in the utility's most recent rate case, provide the salaries for the persons they replaced.

22. Provide, in the format provided in Schedule I, the following information for the utility's compensation and benefits, for the three most recent calendar years and the test year. Provide the information individually for each corporate officer and by category for Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly. Provide the amounts, in gross dollars, separately for total company operations and jurisdictional operations.

- a. Regular salary or wages.
- b. Overtime pay.
- c. Excess vacation payout.
- d. Standby/Dispatch pay.

- e. Bonus and incentive pay.
- f. Any other forms of incentives, including stock options or forms of deferred compensation (specify).
 - g. Other amounts paid and reported on the employees' W-2 (specify).
 - h. Healthcare benefit cost.
 - (1) Amount paid by the utility.
 - (2) Amount paid by the employee.
 - i. Dental benefits cost.
 - (1) Amount paid by the utility.
 - (2) Amount paid by the employee.
 - j. Vision benefits cost.
 - (1) Amount paid by the utility.
 - (2) Amount paid by the employee.
 - k. Life insurance cost.
 - (1) Amount paid by the utility.
 - (2) Amount paid by the employee.
 - l. Accidental death and disability benefits.
 - (1) Amount paid by the utility.
 - (2) Amount paid by the employee.
 - m. Defined Benefit Retirement cost.
 - (1) Amount paid by the utility.
 - (2) Amount paid by the employee.

n. Defined Contribution – 401(k) or similar plan cost. Provide the amount paid by the utility.

o. Cost of any other benefit available to an employee, including fringe benefits (specify).

23. For each benefit listed in Item 22 above for which an employee is required to pay part of the cost, provide a detailed explanation as to how the employee contribution rate was determined.

24. Provide a listing of all health care plan categories, dental plan categories, and vision plan categories available to corporate officers individually and to groups defined as Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and NonUnion Hourly employees (e.g., single, family, etc.). Include the associated employee contribution rates and employer contribution rates of the total premium cost for each category, and each plan's deductible(s) amounts.

25. Provide each medical insurance policy that the utility currently maintains.

26. Provide a listing of all life insurance plan categories available to employees. Include the associated employee contribution rates and employer contribution rates of the total premium cost for each plan category.

27. Provide a listing of all retirement plans available to employees. Include the employee contribution rates, if any, and employer contribution rates of the total cost for each plan category.

28. Concerning employee fringe benefits:

a. Provide a detailed list of all fringe benefits available to the utility's employees. Indicate any fringe benefits that are limited to management employees.

b. Provide comparative cost information for the 12 months preceding the test year and the test year. Explain any changes in fringe benefits occurring over this 24-month period.

29. State whether the utility, through an outside consultant or otherwise, performed a study or survey to compare its wages, salaries, benefits, and other compensation to those of other utilities in the region, or to other local or regional enterprises.

a. If comparisons were performed, provide the results of the study or survey, including all workpapers and discuss the results of such comparisons. State whether any adjustments to wages, salaries, benefits, and other compensation in the rate application are consistent with the results of such comparisons.

b. If comparisons were not performed, explain why such comparisons were not performed.

30. Regarding the utility's employee compensation policy:

a. Provide the utility's written compensation policy as approved by the board of commissioners.

b. Provide a narrative description of the compensation policy, including the reasons for establishing the policy and the utility's objectives for the policy.

c. Explain whether the compensation policy was developed with the assistance of an outside consultant. If the compensation policy was developed or reviewed by a consultant, provide any study or report provided by the consultant.

d. Explain when the utility's compensation policy was last reviewed or given consideration by the board of commissioners.

e. Explain whether the utility's expenses for wages, salaries, benefits, and other compensation included in the test year and any adjustments to the test year, are compliant with the board of commissioners' compensation policy.

31. To the extent not provided in the responses above, provide all wage, compensation, or employee benefits studies, analyses, or surveys conducted since the utility's last rate case or that are currently utilized by the utility.

32. Provide the average number of customers on the utility's system (actual and projected), by rate schedule, for the test year and the three most recent calendar years.

33. To the extent not already provided, provide a copy of each cost of service study, billing analysis, and all exhibits and schedules that were prepared in the utility's rate application in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

34. To the extent not already provided, provide all workpapers, calculations, and assumptions the utility used to develop its test period financial information in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

35. Provide the total amount collected for each nonrecurring charge and the number of occurrences for each nonrecurring charge that was assessed during the test year that is listed in the current tariff. If the revenue consists of occurrences for any nonrecurring charge that was zero, include that charge and indicate that zero occurrences and zero revenue was received.

36. Provide updated cost justification sheets for all nonrecurring charges listed in Mountain District's tariff.

Mountain Water District
Case No. 2022-00367

Schedule B

Analysis of Professional Services
Expenses For the 12 Months Ended

Line No.	Item (a)	Rate Case (b)	Annual Audit (c)	Other (d)	Total (e)
1.	Legal				
2.	Engineering				
3.	Accounting				
4.	Other				
5.	Total				

Mountain Water District
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Schedule C1

Analysis of Advertising Expenses
(Including Account No. 660)
For the 12 Months Ended _____

Line No.	Item (a)	Sales or Promotional Advertising (b)	Institutional Advertising (c)	Conservation Advertising (d)	Rate Case (e)	Other (f)	Total (g)
1.	Newspaper						
2.	Magazines and Other						
3.	Television						
4.	Radio						
5.	Direct Mail						
6.	Sales Aids						
7.	Total						
8.	Amount Assigned to Kentucky Jurisdictional						

Note: Specify the purpose of the expenditures and the expected benefit to be derived.

Mountain Water District
Case No. 2022-00367

Analysis of Account No. 675 – Miscellaneous General Expenses
For the 12 Months Ended _____

Line No.	Item (a)	Amount (b)
1.	Industry Association Dues	
2.	Stockholder and Debt Service Expenses	
3.	Institutional Advertising	
4.	Conservation Advertising	
5.	Rate Department Load Studies	
6.	Director's Fees and Expenses	
7.	Dues and Subscriptions	
8.	Miscellaneous	
9.	Total	
10.	Amount Assigned to Kentucky Jurisdictional	

Note: Include detailed workpapers supporting this analysis. Expenditures under \$500 are to be grouped by the classes shown on this Schedule.

Mountain Water District
Case No. 2022-00367

Analysis of Account No. 433 and 434 – Extraordinary Income and Expense
For the 12 Months Ended _____

Line No.	Item (a)	Amount (b)
1.	Donations	
2.	Civic Activities	
3.	Political Activities	
4.	Other	
5.	Total	

Note: Include detailed workpapers supporting this analysis. Expenditures under \$500 are to be grouped by the classes shown on this Schedule.

Mountain Water District
Case No. 2022-00367

Schedule of Outstanding Long-Term Debt
For the Year Ended December 31, _____

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate ⁽¹⁾ (e)	Cost Rate at Issue ⁽²⁾ (f)	Cost Rate at Maturity ⁽³⁾ (g)	Bond Rating at Time of Issue ⁽⁴⁾ (h)	Type of Obligation (i)	Annualized Cost Col. (d) x Col. (g) (j)
Total Long-Term Debt and Annualized Cost Annualized Cost Rate [Total Col. (j) / Total Col. (d)]										

(1) Nominal Rate

(2) Nominal Rate plus Discount or Premium Amortization

(3) Nominal Rate plus Discount or Premium Amortization and Issuance Cost

(4) Standard and Poor's, Moody, etc.

Mountain Water District
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Schedule of Short-Term Debt
For the 12 Months Ended December 31, _____

Line No.	Type of Debt Instrument (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Nominal Interest Rate (e)	Effective Interest Rate (f)	Annualized Interest Cost Col. (f) x Col. (d) (g)
<p>Total Short-Term Debt</p> <p>Annualized Cost Rate [Total Col. (g) / Total Col. (d)]</p> <p>Actual Interest Paid or Accrued on Short-Term Debt During the Test Year [Report in Col. (g) of this Schedule]</p> <p>Average Short-Term Debt – Schedule E2 Line 15 Col. (d) [Report in Col. (g) of this Schedule]</p> <p>Test-Year Interest Rate [Actual Interest / Average Short-Term Debt] [Report in Col. (f) of this Schedule]</p>							

Note: In all instances in which the Effective Interest Rate is different from the Nominal Interest Rate, provide a calculation of the Effective Interest Rate in sufficient detail to show the items of costs which cause the difference.

Mountain Water District
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Analysis of Compensation and Benefit Data, in gross dollars
For the 12 Months Ended _____

Employee Categories	Compensation by Category ⁽¹⁾	Subtotal All Compensation	Benefit Type ⁽²⁾		Defined Contribution Plan – Utility Contribution	Other ⁽³⁾	Total Compensation and Benefits	
			Utility	Employee			Utility	Employee
Corporate Officers (Individually)								
Total Amount								
Total KY Jurisdictional								
Corporate Officers (Collectively)								
Total Amount								
Total KY Jurisdictional								
All Other Employee Categories (Separate by Category)⁽⁴⁾								
Total Amount								
Total KY Jurisdictional								
Total for All Categories								
Total Amounts								
Total KY Jurisdictional								

(1) Specify as directed in Item 30. Use additional columns as necessary.

(2) Specify as directed in Item 30. Use additional columns as necessary. Provide utility and Employee contributions for each benefit type.

(3) Specify. Use additional columns as necessary.

(4) Specify as directed in Item 30. Use additional rows as necessary. Provide total company and jurisdictional operations separately for each category.

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