

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF:

ELECTRONIC APPLICATION OF)	
KENTUCKY-AMERICAN WATER COMPANY)	CASE NO. 2020-00257
FOR AN ORDER APPROVING THE)	
ESTABLISHMENT OF A REGULATORY ASSET)	

BRIEF OF KENTUCKY-AMERICAN WATER COMPANY

Filed: December 9, 2020

1. STATEMENT OF THE CASE

The events leading to Kentucky-American Water Company's ("Kentucky American Water" or "Company") request in this proceeding began in early 2020 when the COVID-19 pandemic began. Due to the importance of water and wastewater services during the COVID-19 state of emergency, on March 13, 2020, Kentucky American Water voluntarily reconnected all customers who had previously been disconnected for non-payment, suspended reconnect fees, suspended late fees, and suspended service disconnections for non-payment.

In response to the COVID-19 pandemic, the Public Service Commission of the Commonwealth of Kentucky ("Commission") initiated a case to address the pressing issues related to utility service, which was assigned Case No. 2020-00085. On March 16, 2020, the Commission ordered utilities to suspend disconnections due to non-payment and waive the assessment of late payment fees.¹ However, in that same Order, the Commission explicitly provided: "Nothing in this Order shall be conveyed as relieving customers from the obligation to pay for service rendered."²

On July 29, 2020, Kentucky American Water filed the Application in this case requesting an order permitting it to establish a regulatory asset to account for the financial impacts it has experienced and continues to experience as a result of the COVID-19 emergency. Kentucky American Water supplemented its Application on October 28, 2020 with the monetary amounts for which it seeks regulatory asset authorization. In that filing, Kentucky American Water also respectfully requested a decision by December 18, 2020 to ensure its year-end accounting records can be consistent with the Commission's decision.

¹ *Electronic Emergency Docket Related to the Novel Coronavirus COVID-19*, Case No. 2020-00085, Order at 3 (Ky. PSC Mar. 16, 2020).

² *Id.* at 5.

The only intervenor in this case is the Attorney General (“AG”). By Order dated October 29, 2020, the Commission established a procedural schedule providing for data requests to Kentucky American Water, the filing of intervenor testimony, one round of data requests to the AG, and the filing of Company rebuttal testimony. Kentucky American Water responded to data requests on November 12, 2020. Neither the AG nor Kentucky American Water filed testimony and the Company did not issue data requests to the AG. Kentucky American Water and the AG filed a joint statement on November 30, 2020 asking that the case be decided on the record without a hearing and requesting they be permitted to file simultaneous briefs by December 9, 2020. By Order dated December 4, 2020, the Commission approved the filing of simultaneous briefs by December 9, 2020 and stated that the case would be submitted for decision thereafter.

2. ARGUMENT

Since the COVID-19 pandemic began, Kentucky American Water has worked diligently to continue to provide excellent service while working with customers struggling to pay their utility bills. Kentucky American Water has complied with all Commission directives associated with the COVID-19 pandemic, including imposing a moratorium on late fees and disconnections and setting up payment plans for customers in arrears. In this proceeding, Kentucky American Water only requests approval of deferred accounting for the extraordinary financial impacts the COVID-19 pandemic has caused, not actual rate recovery. Without authorization of deferred accounting now, Kentucky American Water will be improperly prevented from recovering tariff approved rates and prudently incurred costs of activities for serving customers during the COVID-19 pandemic.

(a) **The Commission Should Authorize Deferred Accounting for the Company's COVID-19 Financial Impacts**

Kentucky American Water has presented a thorough and compelling case for deferred accounting authorization of its COVID-19 related financial impacts. Through the end of October 2020, Kentucky American Water has incurred \$1,196,603³ of financial impacts from COVID-19 for which it seeks deferred accounting authorization. This includes the following foregone tariff authorized fees, costs, and direct offsets:

**Kentucky American Water
CASE NO. 2020-00257
Regulatory Asset - COVID-19 Deferral
YTD October 2020**

Description	Amount
Reconnection Fees	\$616
Foregone Late Payment Fees	732,652
Costs	
Incremental Operating Expenses	231,326
Uncollectible Expense	209,151
Term Loan Interest Expense	186,620
Direct Offsets	
Travel/Conference Savings	(163,762)
Total	<u><u>\$1,196,603</u></u>

These financial impacts are continuing in nature and will increase as the pandemic continues.

The Commission may approve regulatory assets under its plenary jurisdictional authority over utilities found in KRS 278.040 and its authority to establish a uniform system of accounts as found in KRS 278.220.⁴ The Commission has consistently authorized deferred accounting when

³ The Company's October 28, 2020 filing identified \$1,055,890 as the amount through September 30, 2020 and stated that the amount was expected to grow. The Company's December 4, 2020 filing updated the amount through October 30, 2020 at \$1,196,603. The Company will continue to provide regular updated amounts if the Commission wishes.

⁴ *The Application of East Kentucky Power Cooperative, Inc. for an Order Approving Accounting Practices to Establish*

a utility experiences one of the following events: “(1) an extraordinary, nonrecurring expense which could not have reasonably been anticipated or included in the utility’s planning; (2) an expense resulting from a statutory or administrative directive; (3) an expense in relation to an industry-sponsored initiative; or (4) an extraordinary or nonrecurring expense that, over time, will result in savings that fully offset the cost.”⁵ Kentucky American Water’s COVID-19 financial impacts meet the Commission’s criteria for regulatory asset approval.

First, the COVID-19 pandemic and its economic effects are undoubtedly extraordinary and could not have been reasonably anticipated. The ongoing public health emergency related to the spread of COVID-19 has resulted in declarations of emergency being issued at both the state and federal levels.⁶ And the Commission has taken “extreme measure[s]” during the “unabated viral pandemic” to ensure access to utility services during a period of “historic unemployment and business closures.”⁷ The Commission has previously found impacts associated with severe storms to be extraordinary and unanticipated;⁸ by comparison, financial impacts, including incremental

a Regulatory Asset Related to Certain Replacement Power Costs Resulting from Generation Forced Outages, Case No. 2008-00436, Order at 4 (Ky. PSC Dec. 23, 2008).

⁵ *Electronic Joint Application of Kentucky Utilities Company and Louisville Gas and Electric Company for an Order Approving the Establishment of Regulatory Liabilities and Regulatory Assets*, Case No. 2018-00304, Order (Ky. PSC Dec. 20, 2018); *see also Request of Shelby Energy Cooperative for Approval to Establish a Regulatory Asset in the Amount of \$443,562.75 and Amortize the Amount Over a Period of Five (5) Years*, Case No. 2012-00102, Order (Ky. PSC Apr. 16, 2012); *The Application of East Kentucky Power Cooperative, Inc. for an Order Approving Accounting Practices to Establish a Regulatory Asset Related to Certain Replacement Power Costs Resulting from Generation Forced Outages*, Case No. 2008-00436, Order (Ky. PSC Dec. 23, 2008).

⁶ Executive Order No. 2020-215, Declaration of a State of Emergency, issued Mar. 6, 2020, by Gov. Andy Beshear; Proclamation 9994, Declaring a National Emergency Concerning the Novel Coronavirus Disease (COVID-19) Outbreak, issued Mar. 13, 2020, by President Donald J. Trump.

⁷ Case No. 2020-00085, Orders (Ky. PSC Mar. 16, 2020 and Sept. 21, 2020).

⁸ *See, e.g., Electronic Joint Application of Kentucky Utilities Company and Louisville Gas and Electric Company for an Order Approving the Establishment of Regulatory Liabilities and Regulatory Assets*, Case No. 2018-00304, Order (Ky. PSC Dec. 20, 2018).

expenses and foregone fees, related to a global pandemic are *even more* extraordinary and unexpected.

Second, Kentucky American Water's COVID-19 financial impacts were incurred as a result of administrative directives. On March 16, 2020, the Commission ordered utilities to suspend disconnections due to non-payment and waive the assessment of tariff authorized late payment fees.⁹ More than six months later, the Commission lifted its moratorium on disconnections, subject to certain criteria to assist customers, but directed utilities to continue suspension of residential late payment fees and delay the disconnection process.¹⁰ Particularly, with regard to late fees, the Commission stated: "Even though utilities will be unable to assess late fees on bills rendered for service through the end of this year, they should continue to track the 'lost revenue' they would have otherwise collected from late fees."¹¹ Kentucky American Water has complied with all of these administrative directives and now simply seeks to defer the financial impacts as a regulatory asset. It is reasonable to conclude that if the Commission ordered the temporary suspension of tariff approved rates and activities that result in incremental costs or lost revenues for utilities that are significant, the Commission should also approve deferred accounting consistent with the other regulatory jurisdictions across the country.

State public utility commissions throughout the country have overwhelmingly approved deferred accounting for COVID-19 related financial impacts.¹² For instance, the Maryland Public

⁹ Case No. 2020-00085, Order at 3 (Ky. PSC Mar. 16, 2020).

¹⁰ Case No. 2020-00085, Order at 3 (Ky. PSC Sept. 21, 2020).

¹¹ *Id.* at 7.

¹²Regulatory commissions have authorized deferred accounting for COVID-19 financial impacts in 11 of 14 jurisdictions where Kentucky American Water's affiliates operate, with 3 proceedings pending. See, e.g., Iowa Utilities Board, Docket No. ARU-2020-0123, Order (IUB Aug. 6, 2020); Maryland Public Service Commission, Case No. 9639, Order No. 89542 at 2-3 (MPSC Apr. 9, 2020) ("[I]n light of the extraordinary circumstances and in an effort to minimize adverse financial impacts to Maryland Utilities, the Commission authorizes each Utility to create a regulatory asset to record the incremental costs related to COVID-19 prudently incurred beginning on March 16, 2020, by the Utility to ensure that Maryland residents have essential utility services during this period.") ("The Commission

Service Commission stated: “[I]n light of the extraordinary circumstances and in an effort to minimize adverse financial impacts to Maryland Utilities, the Commission authorizes each Utility to create a regulatory asset to record the incremental costs related to COVID-19 prudently incurred beginning on March 16, 2020, by the Utility to ensure that Maryland residents have essential utility services during this period.” In fact, many utility commissions have authorized deferred accounting for COVID-19 incremental financial impacts on their own motions without a request from the utility.¹³ And those financial impacts include lost revenues as noted in the Iowa decision cited above: “updates [of the regulatory asset accounts] shall contain the costs, financial assistance, and changes in revenues impacted by the pandemic” Of course, foregone late fees are lost revenues and the Missouri and Illinois decisions cited above approved deferred accounting for

finds that the creation of the regulatory asset for COVID-19-related expenses will facilitate the recovery of those costs prudently incurred by the Utilities in their efforts to serve customers during this period, and the Commission finds that deferral of such costs is appropriate because the current catastrophic health emergency is outside the control of the Utility and a non-recurring event.”); California Public Utilities Commission, Resolution M-4824, Order (CPUC Apr. 16, 2020); New Jersey Board of Public Utilities, Docket No. AO20060471, Order at 3-4 (CPUC July 2, 2020) (“The Board acknowledges that the regulated utilities’ response to the COVID-19 pandemic could cause the State’s regulated utilities to incur significant and extraordinary COVID-19-related expenditures that could have a negative financial impact on the State’s regulated utilities.”) (“The Board finds the deferral of such costs is appropriate because the current catastrophic health emergency is outside the control of the utilities and is a non-recurring event.”); Virginia State Corporation Commission, Case No. PUR-2020-00074, Order (VSCC Apr. 29, 2020); Public Service Commission of West Virginia, GO 262.4, Order (PSCWV May 15, 2020) (“The Commission, on its own motion, authorizes the deferral of costs for certain utilities . . . to address additional, extraordinary costs the utilities may experience and that are directly related to changes in operations required by the COVID-19 virus.”) (“After reviewing information about the significant additional, extraordinary costs being experienced by the utilities and the actions of other state regulatory commissions, the Commission on its own motion finds it appropriate and reasonable to address the accounting treatment for the additional, extraordinary costs brought about by COVID-19.”); Hawaii Public Utilities Commission, Order No. 37125 (HPUC May 4, 2020); Missouri Public Service Commission, File No. WU-2020-0417, Non-Unanimous Stipulation and Agreement (MPSC Oct. 7, 2020) and Order (MPSC Oct. 27, 2020); Illinois Commerce Commission, Docket No. ICC 20-0309, Stipulation (ICC June 10, 2020), Small Utility Proposed Stipulation (ICC June 16, 2020), and Order (ICC June 18, 2020).

¹³ See, e.g., Public Service Commission of West Virginia, GO 262.4, Order (PSCWV May 15, 2020).

such foregone late fees. Commission approval of deferred accounting treatment for COVID-19 impacts would comport with the well-reasoned decisions of many other state commissions.

Importantly, Kentucky American Water is only seeking the deferral of COVID-19 financial impacts in this proceeding, not rate recovery now. Recently, the Commission explicitly recognized this premise when approving regulatory assets:

[C]ontrary to the Attorney General’s claim that the decision in this matter implicates both the request for deferral and the recovery of those costs, the Commission finds that **our decision in applications requesting authority to establish regulatory assets . . . is limited to permitting the utility to establish, for accounting purposes only, deferral accounting to capitalize an expenditure that would otherwise be recorded as a current expense.** Our decision in this matter does not touch upon the issue of rate recovery of such costs.¹⁴

The Commission should thus approve deferred accounting for Kentucky American Water’s COVID-19 financial impacts.

(b) **The Commission Should Authorize Deferred Accounting of Late Fee Revenue**

Deferred accounting is proper for all of Kentucky American Water’s COVID-19 related financial impacts—including foregone late fee revenue—for the reasons previously discussed. Because this case involves only the question of whether deferred accounting is appropriate, discussion of the rate *recovery* of foregone late fees should not be necessary. However, Kentucky American Water recognizes that the Commission recently criticized the recovery of certain late fees. Thus, out of an abundance of caution, Kentucky American Water offers the argument below on the appropriateness of the deferral and eventual recovery of Kentucky American Water’s foregone late fee revenue.

¹⁴ Case No. 2018-00304, Order at 15 (Ky. PSC Dec. 20, 2018) (emphasis added).

Pursuant to its Commission-approved tariff, Kentucky American Water assesses a five percent late fee. Late fees are explicitly authorized by regulation¹⁵ and the Commission considered and approved Kentucky American Water's late fee in a standalone filing, Case No. 2012-00155.¹⁶ Since the Commission approved the late fee in 2012, the Commission has consistently reviewed and approved the Company's late fees in rate cases. In Kentucky American Water's last rate case, the Commission approved rates that included \$784,484 of late payment fees in the forecasted test year.¹⁷

Due to the COVID-19 pandemic and the Commission's moratorium on the collection of late fees, Kentucky American Water stopped collecting its Commission-approved late fees. Pursuant to the Commission's September 21, 2020 Order in Case No. 2020-00085, Kentucky American Water "continue[d] to track the 'lost revenue' [it] would have otherwise collected from late fees"¹⁸ with the assumption that the Commission would authorize deferred accounting for these tracked costs.

In requesting to defer foregone late fees, which were included in Kentucky American Water's revenue requirement and its approved tariff in the last rate case, Kentucky American Water is not asking the Commission for a windfall. Instead, the Company simply preserves its right to seek to recover its tariff-approved rates and prudently incurred costs in its next rate case. The Commission should not deprive the Company of this right as a result of complying with Commission directives.

¹⁵ 807 KAR 5:006, Section 9(3)(h). ("[A] late payment charge may be assessed if a customer fails to pay a bill for services by the due date shown on the customer's bill.")

¹⁶ *Tariff Filing of Kentucky-American Water Company to Establish a Late-Payment Fee*, Case No. 2012-00155, Order (Ky. PSC Nov. 1, 2012).

¹⁷ See Exhibit 37M (page 2 of 38) to the Company's Application filed on November 28, 2018 in Case No. 2018-00358 (copy attached).

¹⁸ Case No. 2020-00085, Order at 3 (Ky. PSC Sept. 21, 2020).

Despite the Company’s belief that the Commission need not consider late fee recovery in this case, it feels compelled to discuss the Commission’s recent consideration of late fee recovery in Case No. 2020-00141, a rate case for Hyden-Leslie County Water District (“Hyden-Leslie District”).¹⁹ Hyden-Leslie District previously assessed a ten percent late payment fee. Based on information provided in the COVID-19 moratorium docket, Case No. 2020-00085, the Commission concluded that the required moratorium on late payment fees had no material effect on the percentage of customers paying on time and thus late fees were not an effective tool for timely payment. The Commission found that Hyden-Leslie District had relied on late fees as a “significant portion of its income” and it was “not reasonable to continue to collect late fees that do not have the intended impact on customer’s behavior.”²⁰ The Commission further held that Hyden-Leslie District’s collection of late fees was “not recovering an actual cost that the utility incurs” and was thus “purely a punitive exercise.”²¹ Accordingly, the Commission “included the amount estimated to have been collected by Hyden-Leslie District in the test year by collection of late fees to the revenue requirement so that the utility can receive the income through its base rates.”²²

Many facts distinguish the Commission’s consideration of Hyden-Leslie’s late fee from Kentucky American Water’s request for deferral accounting. First, and most importantly, the consideration of the recovery of Hyden-Leslie’s late fee was in the context of a rate case. Kentucky American Water is simply requesting the deferral of foregone late fee revenue; the Commission need not consider recovery at this time.

¹⁹ *Electronic Application of Hyden-Leslie County Water District for an Alternative Rate Adjustment*, Case No. 2020-00141, Order (Ky. PSC Nov. 6, 2020).

²⁰ *Id.* at 22.

²¹ *Id.*

²² *Id.*

Second, pursuant to 807 KAR 5:006, Section 9(2),²³ Kentucky American Water has shown that it incurs incremental costs due to late payment. As support for the request in Case No. 2012-00155, Kentucky American Water showed that the late payment of customer bills results in annual costs of \$1,224,892.²⁴ At the time, Kentucky American Water estimated the late payment fee would generate \$669,467²⁵ and it was only slightly more than that in the Company's last rate case. Thus, Kentucky American Water's late fees relate directly to the cost of late payment in accordance with 807 KAR 5:006, Section 9(2) and are not "purely a punitive exercise."

Third, Kentucky American Water disagrees with the conclusion that late fees are not effective in encouraging timely payment. Due to late fees, customers remain in the habit of making timely payment, even when the late fee is suspended.

As a final matter, Kentucky American Water must address the AG's apparent concern that customers are shouldering a disproportionate burden of foregone late fees as compared to shareholders.²⁶ Shareholders are already bearing and continue to bear significant costs associated with the pandemic. For instance, the Commission authorized Kentucky American Water \$598,864 in reconnect revenues in its last rate case.²⁷ At this time, Kentucky American Water has *not* requested deferral of these foregone reconnection fees.²⁸ Thus, since the Company's revenue requirement includes \$598,864 in reconnect fees that would have been collected under normal conditions, that financial impact will be borne by shareholders.

²³ 807 KAR 5:006, Section 9(2) provides that a "charge shall relate directly to the service performed or action taken and shall yield only enough revenue to pay the expenses incurred in rendering the service."

²⁴ Case No. 2012-00155, Order at 7 (Ky. PSC Nov. 1, 2012).

²⁵ *Id.*

²⁶ See Attorney General's First Request for Information, Nos. 6 and 17.

²⁷ See Application Exhibit 37M (page 2 of 38) in Case No. 2018-00358 (copy attached).

²⁸ The \$616 of "reconnect fees" for which the Company *does* seek deferred accounting is just for the reconnects the Company has completed without charge since the pandemic began.

The Company urges the Commission to approve deferred accounting of the requested COVID-19 financial impacts. Pursuant to the Commission's test and for the reasons explained above, the Commission's authorization of the Company's deferred accounting request is appropriate.

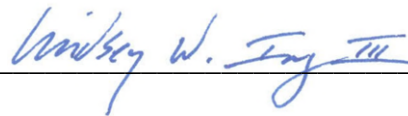
3. CONCLUSION

Kentucky American Water respectfully requests that the Commission authorize deferred accounting for the Company's COVID-19 financial impacts. The Company has complied with all Commission directives to ensure customers, even those struggling financially, continue receiving high quality service during the COVID-19 pandemic in a safe, healthy, and reliable manner.

December 9, 2020

Respectfully submitted,

Lindsey W. Ingram III
L.Ingram@skofirm.com
Mary Ellen Wimberly
MaryEllen.Wimberly@skofirm.com
STOLL KEENON OGDEN PLLC
300 West Vine Street, Suite 2100
Lexington, Kentucky 40507-1801
Telephone: (859) 231-3000
Fax: (859) 259-3503

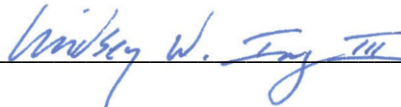
By  _____

Attorneys for Kentucky-American Water Company

CERTIFICATE

In accordance with 807 KAR 5:001 Section 8(7) and the Commission's March 16, 2020 Order in Case No. 2020-00085, this is to certify that Kentucky-American Water Company's electronic filing was transmitted to the Commission on December 9, 2020; that there are currently no parties that the Commission has excused from participation by electronic means in this proceeding; and that a physical copy of the filing will be submitted to the Commission once the State of Emergency has ceased.

STOLL KEENON OGDEN PLLC

By 

Attorneys for Kentucky-American Water Company

Kentucky American Water Company

Case No. 2018-00358

Revenue Summary

Base Period Ended 2/28/19 & the Forecast Year Ended 6/30/20 (At Both Present and Proposed Rates)

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule M-1

Revenues\[KAWC 2018 Rate Case - Revenue Exhibit.xlsx]Exhibit

Line No.	Description	Supporting Schedule Reference	Base Period 12 Months Ended 2/28/19	Adjustments for Present Rates	Forecast Year at Present Rates	Adjustments for Proposed Rates	Forecast Year at Proposed Rates
1							
2	Sales of Water						
3	Residential	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	\$50,159,678	(\$2,608,484)	\$47,551,194	\$10,908,441	\$58,459,635
4	Commercial	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	23,055,908	(1,391,960)	21,663,948	5,404,100	27,068,048
5	Industrial	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	2,841,330	(325,438)	2,515,892	579,966	3,095,858
6	Other Public Authorities	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	6,057,232	(353,857)	5,703,375	1,420,526	7,123,901
7	Sale for Resale	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	1,937,407	(226,317)	1,711,090	367,221	2,078,311
8	Private Fire	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	2,812,617	(147,896)	2,664,721	346,415	3,011,136
9	Public Fire	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	3,807,199	(196,089)	3,611,110	838,067	4,449,177
10	Miscellaneous	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	(1,284,149)	1,344,430	60,281	0	60,281
11	Other Water Revenue	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	0	0	0	0	0
12	Total Sales of Water		89,387,222	(3,905,611)	85,481,611	19,864,736	105,346,347
13							
14							
15	Other Operating Revenues						
16	Other Water Revenue	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	0	0	0	0	0
17	Late Payment Fee	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	837,881	(53,397)	784,484	0	784,484
18	Rent	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	95,656	1,222	96,878	0	96,878
19	Rent I/C	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	154,932	(2)	154,930	0	154,930
20	Collect for Others	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	0	0	0	0	0
21	NSF Check Charge	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	30,420	420	30,840	0	30,840
22	Application/Initiation Fee	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	776,520	(10,839)	765,681	0	765,681
23	Usage Data	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	51,797	(259)	51,538	0	51,538
24	Reconnect Fee	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	573,394	25,470	598,864	0	598,864
25	Miscellaneous Service	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	165	(165)	0	0	0
26	WW-Miscellaneous Service	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	0	0	0	0	0
27	Total Other Operating Revenues		2,520,765	(37,550)	2,483,215	0	2,483,215
28							
29							
30	Total Operating Revenues		\$91,907,987	(\$3,943,161)	\$87,964,826	\$19,864,736	\$107,829,562