COMMONWEALTH OF KENTUCKY BEFORE THE PUBLIC SERVICE COMMISSION

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In the Matter of

Electronic Application of Bluegrass Water Utility Operating Company, LLC for an Adjustment of Rates and Approval of Construction

Case No. 2020-00290

Notice of Filing

Please take notice that Bluegrass Water Utility Operating Company, LLC ("Bluegrass Water") herewith submits the attached, containing spreadsheet files printed out in PDF format. These are filed as part of Bluegrass Water's Application requesting a general increase in water and sewage rates pursuant to KRS 278.180 and KRS 278.190, and a certificate (or certificates) of construction pursuant to KRS 278.020(1). The underlying spreadsheets contain certain information, are referred to as "Schedules," and are referenced throughout the Application and should be considered part of the Application filings.

Respectfully submitted,

/s/ Kathryn A. Eckert

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Attorneys for Bluegrass Water

Schedule	20-290 Notice of Filing with Workbooks
SR1	Sewer Revenues
SE1	Sewer Expenses – Operations
SE2	Sewer Expenses – Fuel and Power, Chemicals
SE3	Sewer Expenses – Maintenance
WR1	Water Revenues
WE1	Water Expenses – Operations
WE2	Water Expenses – Fuel and Power, Chemicals
WE3	Water Expenses – Maintenance
CE1	Property Taxes
CE2	Customer Billing Expense
CE3	Overhead Allocations
CE4	Outside Services Expense
CE5	Property & Liability Insurance
CE6	Regulatory Expense
CE7	Uncollectible Accounts
OHA1	Overhead Allocations
А	Revenue Requirement
	Revenue Requirement and Conversion Factor (Sewer)
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В	Rate Base
	Rate Base (Sewer).xlsx
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С	Income Statement
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<u>C-1,C-2, D-1, D-2, D-3, E</u> A, H, M	Revenue Requirement and Conversion Factor (Sewer).xlsx
A, H, M A, H, M	Revenue Requirement and Conversion Factor (Sewer).xisx Revenue Requirement and Conversion Factor (Water).xisx
N N	Schedule N - Rate Comparison.xlsx
J	Cost of Capital.xlsx
B-1, B-2, B-3, B-3.1, B-4, B-5, B-6	Rate Base (Sewer).xlsx
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Notice of Filing – Reference Table

W/P - SR-1 Work Papers/[BGUOC 2020 Rate Case - Schedule SR1.xlsx]Exhibit

Bluegrass Water Utility Operating Company, LLC Case No. 2020-00290 Base Year Adjustment Sewer Revenue For the 12 Months Ending April 30, 2022

Witness Responsible: Brent Thies

Line		Base Year at		Forecast Year at		
No.	Description	12/31/2020	Adjustments	4/30/2022	Reference	
		4		4		
1	Base Year for the 12 Months Ended 12/31/20	\$705,301		\$705,301		
2						
3						
4	Adjustments:					
5	Annualize Partial Base Year Expenses		50,591		Workpaper 1	
6	Expenditures for System Acquisitions		399,096		Schedule ACQ-1	Add pro forma for 8 system additions
7	Efficiency from System Improvements					
8						
9						
10						
11	Total Adjustments:		\$449,687	\$449,687	-	
12					-	
13						
14	Forecast Year at 4/30/2022			\$1,154,988		
15					=	

W/P - SE1 Work Papers/[BGUOC 2020 Rate Case - Schedule SE1.xlsx]Exhibit

Bluegrass Water Utility Operating Company, LLC Case No. 2020-00290 Base Year Adjustment Sewer - Contract Operations For the 12 Months Ending April 30, 2022

Witness Responsible: Brent Thies

Line		Base Year at		Forecast Year at	
No.	Description	12/31/2020	Adjustments	4/30/2022	Reference
1	Base Year for the 12 Months Ended 12/31/20	\$607,592		\$607,592	
2					
3					
4	Adjustments:				
	Contract Operations - Annualize Partial Base				
5	Year Expenses		128,584		Workpaper 1
6	Expenditures for System Acquisitions		293,172		Schedule ACQ-1
7					
8					
9					
10					
11	Total Adjustments:	-	\$421,756	\$421,756	-
12		-	. ,	. ,	-
13					
14	Forecast Year at 4/30/2022			\$1,029,348	
15				. , ,	=
10					

W/P - SE2 Work Papers/[BGUOC 2020 Rate Case - Schedule SE2.xlsx]Exhibit

Bluegrass Water Utility Operating Company, LLC Case No. 2020-00290 Base Year Adjustment Sewer - Other Operations For the 12 Months Ending April 30, 2022

Witness Responsible: Brent Thies

	Base Year at		Forecast Year at	:
Description	12/31/2020	Adjustments	4/30/2022	Reference
Base Year for the 12 Months Ended 12/31/20	\$195,672		\$195,672	
Adjustments:				
Contract Operations - Annualize Partial				
Base Year Expenses		23,705		Workpaper 1
Expenditures for System Acquisitions		91,000		Schedule ACQ-1
Efficiency from System Improvements				
Total Adjustments:	-	\$114,705	\$114,705	-
	-			-
Forecast Year at 4/30/2022			\$310,377	,
				=
	Base Year for the 12 Months Ended 12/31/20 Adjustments: Contract Operations - Annualize Partial Base Year Expenses Expenditures for System Acquisitions Efficiency from System Improvements Total Adjustments:	Description12/31/2020Base Year for the 12 Months Ended 12/31/20\$195,672Adjustments: Contract Operations - Annualize Partial Base Year Expenses Expenditures for System Acquisitions Efficiency from System Improvements\$195,672Total Adjustments:	Description12/31/2020AdjustmentsBase Year for the 12 Months Ended 12/31/20\$195,672Adjustments: Contract Operations - Annualize Partial Base Year Expenses Expenditures for System Acquisitions Efficiency from System Improvements23,705 91,000Total Adjustments:\$114,705	Description12/31/2020Adjustments:4/30/2022Base Year for the 12 Months Ended 12/31/20\$195,672\$195,672Adjustments: Contract Operations - Annualize Partial Base Year Expenses Expenditures for System Acquisitions Efficiency from System Improvements23,705 91,000\$114,705Total Adjustments:\$114,705\$114,705

W/P - SE3 Work Papers/[BGUOC 2020 Rate Case - Schedule SE3.xlsx]Exhibit

Bluegrass Water Utility Operating Company, LLC Case No. 2020-00290 Base Year Adjustment Sewer - Maintenance For the 12 Months Ending April 30, 2022

Witness Responsible: Brent Thies

Line		Base Year at	I	Forecast Year at	
No.	Description	12/31/2020	Adjustments	4/30/2022	Reference
		.			
1	Base Year for the 12 Months Ended 12/31/20	\$49 <i>,</i> 099		\$49,099	
2					
3					
4	Adjustments:				
5	Annualize Partial Base Year Expenses		(12,091)		Workpaper 1
6	Expenditures for System Acquisitions		75,000		Schedule ACQ-1
7	Efficiency from System Improvements		,		
8					
9					
10		-	+ co o o o	400.000	-
11	Total Adjustments:	-	\$62,909	\$62,909	-
12					
13					
14	Forecast Year at 4/30/2022			\$112,008	
15			=		-

W/P - WR1 Work Papers/[BGUOC 2020 Rate Case - Schedule WR1.xlsx]Exhibit

Bluegrass Water Utility Operating Company, LLC Case No. 2020-00290 Base Year Adjustment Water Revenue For the 12 Months Ending April 30, 2022

Witness Responsible: Brent Thies

Line		Base Year at		Forecast Year at	
No.	Description	12/31/2020	Adjustments	4/30/2022	Reference
		4			
1	Base Year for the 12 Months Ended 12/31/20	\$49,777		\$49,777	
2					
3					
4	Adjustments:				
5	Annualize Partial Base Year Expenses		40,223	Work	kpaper 1
6					
7					
8					
9					
10					
11	Total Adjustments:	-	\$40,223	\$40,223	
12		-			
13					
14	Forecast Year at 4/30/2022			\$90,000	
15			=		

W/P - WE1 Work Papers/[BGUOC 2020 Rate Case - Schedule WE1.xlsx]Exhibit

Bluegrass Water Utility Operating Company, LLC Case No. 2020-00290 Base Year Adjustment Sewer - O&M Labor and Expense For the 12 Months Ending April 30, 2022

Witness Responsible: Brent Thies

Description e Year for the 12 Months Ended 12/31/20 ustments:	12/31/2020 \$91,533	Adjustments	4/30/2022 \$91,533	Reference
ustments:	\$91,533		\$91,533	
ustments:	\$91,533		\$91,533	
Contract Operations - Annualize Partial				
Base Year Expenses		52,515		Workpaper 1
al Adjustments:	-	\$52,515	\$52,515	
-	-			
ecast Year at 4/30/2022			\$144,048	
		=	· /	
9	Base Year Expenses	Base Year Expenses	Base Year Expenses 52,515 Adjustments: \$52,515	Base Year Expenses 52,515 I Adjustments: \$52,515

W/P - WE2 Work Papers/[BGUOC 2020 Rate Case - Schedule WE2.xlsx]Exhibit

Bluegrass Water Utility Operating Company, LLC

Case No. 2020-00290

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For the 12 Months Ending April 30, 2022

Witness Responsible: Brent Thies

Line		Base Year at		Forecast Year at	
No.	Description	12/31/2020	Adjustments	4/30/2022	Reference
1	Base Year for the 12 Months Ended 12/31/20	\$14,073		\$14,073	
2		. ,		. ,	
3					
4	Adjustments:				
5	Annualize Partial Base Year Expenses		15,927		Workpaper 1
6					
7					
8					
9					
10		-			
11	Total Adjustments:	-	\$15,927	\$15,927	
12					
13					
14	Forecast Year at 4/30/2022			\$30,000	
15					

W/P - WE3 Work Papers/[BGUOC 2020 Rate Case - Schedule WE3.xlsx]Exhibit

Bluegrass Water Utility Operating Company, LLC Case No. 2020-00290 Base Year Adjustment Water - Maintenance For the 12 Months Ending April 30, 2022

Witness Responsible: Brent Thies

Line		Base Year at		Forecast Year at	
No.	Description	12/31/2020	Adjustments	4/30/2022	Reference
1	Deep Voor for the 12 Months Ended 12/21/20	¢2.400		¢2.400	
1	Base Year for the 12 Months Ended 12/31/20	\$2,496		\$2,496	
2					
3					
4	Adjustments:				
5	Annualize Partial Base Year Expenses		4,992	Work	paper 1
6					
7					
8					
9					
10					
11	Total Adjustments:		\$4,992	\$4,992	
12					
13					
14	Forecast Year at 4/30/2022			\$7 <i>,</i> 488	
15			=		

W/P - CE1 Work Papers/[BGUOC 2020 Rate Case - Schedule CE1.xlsx]Exhibit

Bluegrass Water Utility Operating Company, LLC Case No. 2020-00290 Base Year Adjustment Property Taxes Expense For the 12 Months Ending April 30, 2022

Witness Responsible: Brent Thies

Line		Base Year at	I	Forecast Year at	
No.	Description	12/31/2020	Adjustments	4/30/2022	Reference
1	Base Year for the 12 Months Ended 12/31/20	\$6,861		\$6,861	
2					
3					
4	Adjustments:				
5	Annualize Partial Base Year Expenses		(327)		Workpaper 1
6	Expenditures for System Acquisitions		11,180		Schedule ACQ-1
7					
8					
9					
10					
11	Total Adjustments:	-	\$10,853	\$10,853	
12		-			
13					
14	Forecast Year at 4/30/2022			\$17,714	
15			=		

W/P - CE1 Work Papers/[BGUOC 2020 Rate Case - Schedule CE1.xlsx]Summary by Account

Bluegrass Water Utility Operating Company, LLC Case No. 2020-00290 Base Year Adjustment Property Taxes Expense For the 12 Months Ending April 30, 2022

Witness Responsible: Brent Thies

Type of Filing: __X_ Original ____ Updated ____ Revised

Account No.	Account Name	Base Year at 12/31/2020	Adjustments	Forecast Year at 4/30/2022
408.160	Taxes Sewer Property (KY, Bluegra)	6,814.99	10,807	17,621.76
408.161	Taxes Water Property (KY, Bluegra)	46.19	46	92.38
		\$6,861	\$10,853	\$17,714

\$17,714

W/P - CE1 Work Papers/[BGUOC 2020 Rate Case - Schedule CE1.xlsx]Base & Forecast Detail

Bluegrass Water Utility Operating Company, LLC Case No. 2020-00290 Base Year for the 12 Months Ended December 31, 2020 Forecast Year for the 12 Months Ended April 30,2022 Property Taxes Expense

Witness Responsible: Brent Thies

Type of Filing: __X_ Original ____ Updated _____ Revised

			Base Year for the 12 Months Ended December 31, 2020											
Account	Account Description	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Base Year Total
408.160	Taxes Sewer Property (KY, Bluegra)	\$0	\$373	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,442	\$6,815
408.161	Taxes Water Property (KY, Bluegra)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46	\$46

			Forecast Year for the 12 Months Ended April 30,2022											
Account	Account Description	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	Forecast Total
408.160	Taxes Sewer Property (KY, Bluegra)	\$1,468	\$1,468	\$1,468	\$1,468	\$1,468	\$1,468	\$1,468	\$1,468	\$1,468	\$1,468	\$1,468	\$1,468	\$17,622
408.161	Taxes Water Property (KY, Bluegra)	\$8	\$8	\$8	\$8	\$8	\$8	\$8	\$8	\$8	\$8	\$8	\$8	\$92

\$17,714

W/P - CE1 Work Papers/[BGUOC 2020 Rate Case - Schedule CE1.xlsx]Workpaper 1

Bluegrass Water Utility Operating Company, LLC Case No. 2020-00290 Base Year for the 12 Months Ended December 31, 2020 Forecast Year for the 12 Months Ended April 30,2022 Property Taxes Expense

Witness Responsible: Brent Thies
Type of Filing: __X_ Original _____ Updated _____ Revised

Line No. Description

1	Rationale:			
2				
3				
4				
5				
6	Taxes Sewer Property (KY,	Bluegra)-408.160		
7				
8				
9		Monthly Amount	Annual Amount	Schedule
10	Bluegrass	-	6,442	
11			-	_
12		-	6,442	
13				
14		Base Year Total	\$6,815	
15		Adjusted Annual Total	6,442	-
16		Adjustment Total	(373)	-
17				
18				
19	Taxes Water Property (KY	Bluegra)-408.161		
20				
21				
22		Monthly Amount	Annual Amount	
23	Bluegrass 1		46	
24	Bluegrass 2		-	-
25		-	46	
26				
27		Base Year Total	\$0	
28		Adjusted Annual Total	46	-
29		Adjustment Total	46	-
30				
31				
32				
33				
34 35	Tatal Advisor and to Annu	-1.0	(227)	-
	Total Adjustments to Annu	ai Operations Expense	(327)	=
36				
37				

Adjustment to Annualize Base Period Expenses

W/P - CE2 Work Papers/[BGUOC 2020 Rate Case - Schedule CE2.xlsx]Exhibit

Bluegrass Water Utility Operating Company, LLC Case No. 2020-00290 Base Year Adjustment Customer Billing Expense For the 12 Months Ending April 30, 2022

Witness Responsible: Brent Thies

Line		Base Year at		Forecast Year at	
No.	Description	12/31/2020	Adjustments	4/30/2022	Reference
_		400.004		+ c c . o c .	
1	Base Year for the 12 Months Ended 12/31/20	\$66,284		\$66,284	
2					
3					
4	Adjustments:				
5	Annualize Partial Base Year Expenses		7,872		Workpaper 1
6	Expenditures for System Acquisitions		11,904		Schedule ACQ-1
7					
8					
9					
10					
10	Total Adjustments:	-	\$19,776	\$19,776	
12	Total Aujustinents.	-	Ş15,770	Ş15,770	
13					
14	Forecast Year at 4/30/2022			\$86,060	
15					

W/P - CE3 Work Papers/[BGUOC 2020 Rate Case - Schedule CE3.xlsx]Exhibit

Bluegrass Water Utility Operating Company, LLC Case No. 2020-00290 Base Year Adjustment Overhead Allocation For the 12 Months Ending June 30, 2020

Witness Responsible: Brent Thies

	Base Year at		Forecast Year at	
Description	12/31/2020	Adjustments	4/30/2022	Reference
Base Year for the 12 Months Ended 12/31/20	\$220,423		\$220,423	
Adjustments:				
Annualize Partial Base Year Expenses		953	V	Norkpaper 1
CSWR Forecasted Allocation		114,585	V	Norkpaper 2
Total Adjustments:	-	\$115,538	\$115,538	
	-			
Forecast Year at 4/30/2022			\$335,961	
	Base Year for the 12 Months Ended 12/31/20 Adjustments: Annualize Partial Base Year Expenses CSWR Forecasted Allocation Total Adjustments:	Description 12/31/2020 Base Year for the 12 Months Ended 12/31/20 \$220,423 Adjustments: Annualize Partial Base Year Expenses CSWR Forecasted Allocation Total Adjustments:	Description12/31/2020Adjustments:Base Year for the 12 Months Ended 12/31/20\$220,423\$220,423Adjustments: Annualize Partial Base Year Expenses CSWR Forecasted Allocation\$523 114,585\$53 114,585Total Adjustments:\$115,538\$115,538	Description12/31/2020AdjustmentsBase Year for the 12 Months Ended 12/31/20\$220,423\$220,423Adjustments: Annualize Partial Base Year Expenses CSWR Forecasted Allocation953 114,585NTotal Adjustments:\$115,538\$115,538

W/P - CE4 Work Papers/[BGUOC 2020 Rate Case - Schedule CE4.xlsx]Exhibit

Bluegrass Water Utility Operating Company, LLC Case No. 2020-00290 Base Year Adjustment Outside Services For the 12 Months Ending April 30, 2022

Witness Responsible: Brent Thies

Line		Base Year at		Forecast Year at		
No.	Description	12/31/2020	Adjustments	4/30/2022	Reference	
1	Base Year for the 12 Months Ended 12/31/20	\$47 <i>,</i> 658		\$47,658		
2						
3						
4	Adjustments:					
5	Annualize Partial Base Year Expenses		572		Workpaper 1	
6	Expenditures for System Acquisitions				Schedule ACQ-1	Add pro forma for 8 system additions
7						
8						
9						
10						
11	Total Adjustments:		\$572	\$572		
12						
13						
14	Forecast Year at 4/30/2022			\$48,230		
15			:	· ,		

W/P - CE5 Work Papers/[BGUOC 2020 Rate Case - Schedule CE5.xlsx]Exhibit

Bluegrass Water Utility Operating Company, LLC Case No. 2020-00290 Base Year Adjustment Property & Liability Insurance For the 12 Months Ending April 30, 2022

Witness Responsible: Brent Thies

Line		Base Year at		Forecast Year at	
No.	Description	12/31/2020	Adjustments	4/30/2022	Reference
1	Pass Voor for the 12 Months Ended 12/21/20	¢160.226		¢160.226	
2	Base Year for the 12 Months Ended 12/31/20	\$160,236		\$160,236	
2					
4	Adjustments:				
5	Annualize Partial Base Year Expenses		3,180		Workpaper 1
6	Expenditures for System Acquisitions		20,000		Schedule ACQ-1
7	. , .				
8					
9					
10					
11	Total Adjustments:	-	\$23,180	\$23,180	_
12					-
13					
14	Forecast Year at 4/30/2022			\$183,416	-
15					

W/P - CE6 Work Papers/[BGUOC 2020 Rate Case - Schedule CE6.xlsx]Exhibit

Bluegrass Water Utility Operating Company, LLC Case No. 2020-00290 Base Year Adjustment Regulatory Expense For the 12 Months Ending April 30, 2022

Witness Responsible: Brent Thies

Line		Base Year at	I	Forecast Year at	
No.	Description	12/31/2020	Adjustments	4/30/2022	Reference
1	Base Year for the 12 Months Ended 12/31/20	\$8,004		\$8,004	
2					
3					
4	Adjustments:				
5	Annualize Partial Base Year Expenses		(841)	Wo	rkpaper 1
6					
7					
8					
9					
10					
11	Total Adjustments:		(\$841)	(\$841)	
12					
13					
14	Forecast Year at 4/30/2022			\$7,163	
15			=		

W/P - CE7 Work Papers/[BGUOC 2020 Rate Case - Schedule CE7.xlsx]Exhibit

Bluegrass Water Utility Operating Company, LLC Case No. 2020-00290 Base Year Adjustment Uncollectible Accounts Expense Base Year for the 12 Months Ended December 31, 2020

Witness Responsible: Brent Thies

Line		Base Year at		Forecast Year at	
No.	Description	12/31/2020	Adjustments	4/30/2022	Reference
1	Sewer Uncollectible Accounts (KY, Bluegra)	\$5,686		\$5,686	
2		, -,		1 - 7	
3					
4	Adjustments:				
5					
6	Adjustment to annualize Sewer Exense		3,366		
7	Adjustment to annualize Water Expense		285		
8					
9					
10					
11	Total Adjustments:		\$3,651	\$3,651	
12					
13					
14	Forecast Year at 4/30/2022			\$9,337	
15					

CSWR, LLC

Overhead Allocation Q3 - 2020

Q3 - 2020

Premise: The Mass Method is employed when no direct cost benefit relationship is readily available among multiple product lines or services (i.e., UOCs). In this case, the weighted average of the primary drivers of the business are calculated and used to allocate administrative and general expenses.

	A. Utility Plant in Service
The cost drivers are defined as:	B. Revenue
	C. Direct Labor

ty Plant in Service	Amount	Percent	Revenue	Amount	Percent	
Hillcrest	1,151,571	2.40%	Hillcrest	440,000	3.02%	
Raccoon Creek	1,715,331	3.58%	Raccoon Creek	540,000	3.70%	
Indian Hills	1,771,462	3.69%	Indian Hills	540,000	3.70%	
Elm Hills	2,355,871	4.91%	Elm Hills	300,000	2.06%	
Confluence Rivers	2,000,000	4.17%	Confluence Rivers	1,203,000	8.25%	
Osage	807,103	1.68%	Osage	207,000	1.42%	
Hayden's Place	193,473	0.40%	Hayden's Place	91,440	0.63%	
St. Joseph's Glen	796,242	1.66%	St. Joseph's Glen	244,000	1.67%	
Sebastian Lake	241,403	0.50%	Sebastian Lake	133,000	0.91%	
Eagle Ridge	289,604	0.60%	Eagle Ridge	179,000	1.23%	
Oak Hill	321,073	0.67%	Oak Hill	142,000	0.97%	
Flushing Meadows	339,456	0.71%	Flushing Meadows	198,000	1.36%	
Magnolia	35,177,270	73.35%	Magnolia	9,500,000	65.12%	
Bluegrass	797,558	1.66%	Bluegrass	870,000	5.96%	
	47,957,417	100.00%		14,587,440	100.00%	
						CSW
ct Labor	Amount	Percent	Overhead Allocation	5,399,117		Alloca
ct Labor Hillcrest	Amount 33,677	Percent 0.59%	Overhead Allocation Hillcrest	5,399,117 108,031	2.00%	
					2.00% 2.81%	9
Hillcrest	33,677	0.59%	Hillcrest	108,031		9 12
Hillcrest Raccoon Creek	33,677 66,585	0.59% 1.16%	Hillcrest Raccoon Creek	108,031 151,816	2.81%	9 12 12
Hillcrest Raccoon Creek Indian Hills	33,677 66,585 63,376	0.59% 1.16% 1.10%	Hillcrest Raccoon Creek Indian Hills	108,031 151,816 152,919	2.81% 2.83%	9 12 12 13
Hillcrest Raccoon Creek Indian Hills Elm Hills	33,677 66,585 63,376 109,577	0.59% 1.16% 1.10% 1.90%	Hillcrest Raccoon Creek Indian Hills Elm Hills	108,031 151,816 152,919 159,688	2.81% 2.83% 2.96%	9 12 12 13 31
Hillcrest Raccoon Creek Indian Hills Elm Hills Confluence Rivers	33,677 66,585 63,376 109,577 505,806	0.59% 1.16% 1.10% 1.90% 8.79%	Hillcrest Raccoon Creek Indian Hills Elm Hills Confluence Rivers	108,031 151,816 152,919 159,688 381,650	2.81% 2.83% 2.96% 7.07%	9 12 12 13 31 6
Hillcrest Raccoon Creek Indian Hills Elm Hills Confluence Rivers Osage	33,677 66,585 63,376 109,577 505,806 82,560	0.59% 1.16% 1.10% 1.90% 8.79% 1.43%	Hillcrest Raccoon Creek Indian Hills Elm Hills Confluence Rivers Osage	108,031 151,816 152,919 159,688 381,650 81,645	2.81% 2.83% 2.96% 7.07% 1.51%	9 12 12 13 31 6 2
Hillcrest Raccoon Creek Indian Hills Elm Hills Confluence Rivers Osage Hayden's Place	33,677 66,585 63,376 109,577 505,806 82,560 25,922	0.59% 1.16% 1.10% 1.90% 8.79% 1.43% 0.45%	Hillcrest Raccoon Creek Indian Hills Elm Hills Confluence Rivers Osage Hayden's Place	108,031 151,816 152,919 159,688 381,650 81,645 26,648	2.81% 2.83% 2.96% 7.07% 1.51% 0.49%	9 12 12 13 31 6 2 5
Hillcrest Raccoon Creek Indian Hills Elm Hills Confluence Rivers Osage Hayden's Place St. Joseph's Glen	33,677 66,585 63,376 109,577 505,806 82,560 25,922 37,691	0.59% 1.16% 1.10% 1.90% 8.79% 1.43% 0.45% 0.65%	Hillcrest Raccoon Creek Indian Hills Elm Hills Confluence Rivers Osage Hayden's Place St. Joseph's Glen	108,031 151,816 152,919 159,688 381,650 81,645 26,648 71,771	2.81% 2.83% 2.96% 7.07% 1.51% 0.49% 1.33%	9 12 12 13 31 6 2 5 3
Hillcrest Raccoon Creek Indian Hills Eim Hills Confluence Rivers Osage Hayden's Place St. Joseph's Glen Sebastian Lake	33,677 66,585 63,376 109,577 505,806 82,560 25,922 37,691 46,195	0.59% 1.16% 1.90% 1.90% 8.79% 1.43% 0.45% 0.65% 0.80%	Hillcrest Raccoon Creek Indian Hills Elm Hills Confluence Rivers Osage Hayden's Place St. Joseph's Glen Sebastian Lake	108,031 151,816 152,919 159,688 381,650 81,645 26,648 71,771 39,914	2.81% 2.83% 2.96% 7.07% 1.51% 0.49% 1.33% 0.74%	9 12 12 13 31 6 2 5 3 5 5
Hillcrest Raccoon Creek Indian Hills Elm Hills Confluence Rivers Osage Hayden's Place St. Joseph's Glen Sebastian Lake Eagle Ridge	33,677 66,585 63,376 109,577 505,806 82,560 25,922 37,691 46,195 108,757	0.59% 1.16% 1.10% 1.90% 8.79% 1.43% 0.45% 0.65% 0.80% 1.89%	Hillcrest Raccoon Creek Indian Hills Elm Hills Confluence Rivers Osage Hayden's Place St. Joseph's Glen Sebastian Lake Eagle Ridge	108,031 151,816 152,919 159,688 381,650 81,645 26,648 71,771 39,914 66,963	2.81% 2.83% 2.96% 7.07% 1.51% 0.49% 1.33% 0.74% 1.24%	9 12 13 31 6 2 5 3 3 5 3
Hillcrest Raccoon Creek Indian Hills Elm Hills Confluence Rivers Osage Hayden's Place St. Joseph's Glen Sebastian Lake Eagle Ridge Oak Hill	33,677 66,585 63,376 109,577 505,806 82,560 25,922 37,691 46,195 108,757 52,214	0.59% 1.16% 1.10% 1.90% 8.79% 1.43% 0.45% 0.65% 0.80% 1.89% 0.91%	Hillcrest Raccoon Creek Indian Hills Elm Hills Confluence Rivers Osage Hayden's Place St. Joseph's Glen Sebastian Lake Eagle Ridge Oak Hill	108,031 151,816 152,919 159,688 381,650 26,648 71,771 39,914 66,963 45,897	2.81% 2.83% 2.96% 7.07% 1.51% 0.49% 1.33% 0.74% 1.24% 0.85%	9 12 13 31 6 2 5 3 3 5 3 5 5 3
Hillcrest Raccoon Creek Indian Hills Eim Hills Confluence Rivers Osage Hayden's Place St. Joseph's Glen Sebastian Lake Eagle Ridge Oak Hill Flushing Meadows	33,677 66,585 63,376 109,577 505,806 82,560 25,922 37,691 46,195 108,757 52,214 103,650	0.59% 1.16% 1.90% 8.79% 1.43% 0.45% 0.65% 0.80% 1.89% 0.91% 1.80%	Hillcrest Raccoon Creek Indian Hills Elm Hills Confluence Rivers Osage Hayden's Place St. Joseph's Glen Sebastian Lake Eagle Ridge Oak Hill Flushing Meadows	108,031 151,816 152,919 159,688 381,650 81,645 26,648 71,771 39,914 66,963 45,897 69,580	2.81% 2.83% 2.96% 7.07% 1.51% 0.49% 1.33% 0.74% 1.24% 0.85% 1.29%	Alloca 9 12 13 31 6 6 6 2 5 5 3 3 5 5 3 3 18

Overhead to UOCs

 Total SG&A Budget
 6,580,338

 Less: BD expenses
 (1,181,221)

 5,399,117
 *Employee & Travel expe

	Bluegrass C	Monthly OF	Annual OHA
Sewer	1637	15,283	183,394
Water	339	3,165	37,978
	1976	18,448	221,372

Premise: The Mass Method is employed when no direct cost benefit relationship is readily available among multiple product lines or services (i.e., UOCs). In this case, the weighted average of the primary drivers of the business are calculated and used to allocate administrative and general expenses.

	A. Utility Plant in Service
The cost drivers are defined as:	B. Revenue
	C. Direct Labor

y Plant in Service	Amount	Percent	Revenue	Amount	Percent	
Hillcrest	1,151,571	0.60%	Hillcrest	440,000	1.06%	
Raccoon Creek	1,715,331	0.89%	Raccoon Creek	540,000	1.30%	
Indian Hills	1,771,462	0.92%	Indian Hills	540,000	1.30%	
Elm Hills	2,420,000	1.26%	Elm Hills	588,000	1.41%	
Confluence Rivers	11,515,000	5.99%	Confluence Rivers	1,848,000	4.44%	
Osage	2,465,000	1.28%	Osage	528,000	1.27%	
Hayden's Place	200,000	0.10%	Hayden's Place	96,000	0.23%	
St. Joseph's Glen	800,000	0.42%	St. Joseph's Glen	360,000	0.87%	
Sebastian Lake	250,000	0.13%	Sebastian Lake	132,000	0.32%	
Great River	16,583,000	8.63%	Great River	2,016,000	4.85%	
Grasslands	29,520,000	15.37%	Grasslands	4,836,000	11.63%	
Redbird	18,086,000	9.42%	Redbird	3,264,000	7.85%	
Limestone	3,564,000	1.86%	Limestone	348,000	0.84%	
Eagle Ridge	529,000	0.28%	Eagle Ridge	180,000	0.43%	
Oak Hill	325,000	0.17%	Oak Hill	144,000	0.35%	
AZ-CSWR	4,940,000	2.57%	AZ-CSWR	540,000	1.30%	
Flushing Meadows	843,000	0.44%	Flushing Meadows	252,000	0.61%	
Magnolia	87,504,000	45.55%	Magnolia	22,404,000	53.89%	
Bluegrass	7,914,000	4.12%	Bluegrass	2.520.000	6.06%	
5	192,096,364	100.00%	5	41.576.000	100.00%	•
						CSW
ct Labor	Amount	Percent	Overhead Allocation	6,401,169		Alloca
Hillcrest	33,677	0.51%	Hillcrest	46,297	0.72%	3
Raccoon Creek	66,585	1.01%	Raccoon Creek	68,366	1.07%	5
Indian Hills	63,376	0.96%	Indian Hills	67,949	1.06%	5
Elm Hills	123,000	1.87%	Elm Hills	96,957	1.51%	8
Confluence Rivers	369,000	5.61%	Confluence Rivers	342,445	5.35%	28
Osage	54,000	0.82%	Osage	71,995	1.12%	6
Hayden's Place	21,000	0.32%	Hayden's Place	13,961	0.22%	1
St. Joseph's Glen	45,000	0.68%	St. Joseph's Glen	41,959	0.66%	3
Sebastian Lake	33,000	0.50%	Sebastian Lake	20,256	0.32%	1
Great River	732,000	11.13%	Great River	525,114	8.20%	43
	954,000	14.50%	Grasslands	885,552	13.83%	73
Grasslands			Redbird	623.374	9.74%	51
Grasslands Redbird	786,000	11.95%	Neubilu	020,014	3.1470	
	786,000 84,000	11.95% 1.28%	Limestone	84,696	1.32%	7
Redbird	/			/ -		
Redbird Limestone	84,000	1.28%	Limestone	84,696	1.32%	3
Redbird Limestone Eagle Ridge	84,000 66,000	1.28% 1.00%	Limestone Eagle Ridge	84,696 36,523	1.32% 0.57%	3 1
Redbird Limestone Eagle Ridge Oak Hill	84,000 66,000 15,000	1.28% 1.00% 0.23%	Limestone Eagle Ridge Oak Hill	84,696 36,523 15,866	1.32% 0.57% 0.25%	3 1 11
Redbird Limestone Eagle Ridge Oak Hill AZ-CSWR	84,000 66,000 15,000 165,000	1.28% 1.00% 0.23% 2.51%	Limestone Eagle Ridge Oak Hill AZ-CSWR	84,696 36,523 15,866 136,109	1.32% 0.57% 0.25% 2.13%	3 1 11 3
Redbird Limestone Eagle Ridge Oak Hill AZ-CSWR Flushing Meadows	84,000 66,000 15,000 165,000 45,000	1.28% 1.00% 0.23% 2.51% 0.68%	Limestone Eagle Ridge Oak Hill AZ-CSWR Flushing Meadows	84,696 36,523 15,866 136,109 36,894	1.32% 0.57% 0.25% 2.13% 0.58%	7, 3, 11, 11, 3, 245, 27,

Overhead to UOCs		
Total SG&A Budget	11,173,000	
Less: BD expenses	(4,771,832)	*Employee & Travel expense
	6,401,169	

	Bluegrass Customers	Monthly OHA	Annual OHA
Sewer	2306	24,409	292,902
Water	339	3,588	43,059
	2645	27,997	335,961

Bluegrass Water Utility Operating Company, LLC Case No. 2020-00290 Jurisdictional Operating Income Summary for the Base and Forecasted Periods

Data: <u>X</u>Base Period <u>X</u>Forecast Period Version: <u>X</u> Original _Updated _Revised

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Exhibit 21, Schedule C-1 Work Papers/[BGUOC 2020 Rate Case - Income Statement (Sewer).xlsx]Inc Statment - SCH C.1 Witness: B. Thies

				D	A	Farrant Vara	A	F		
Line	Major Acct.		Supporting Schedule	Base Period Ended	Adjustment for Forecast at Present	Forecast Year Ended 4/30/2022 At Present	Adjustment for Proposed	Forecast Year at Proposed	Forecast Adjustment	Forecast Adjustment
No.	Group	Description	Reference	12/31/2020	Rates	Rates	Rates	Rates	Workpaper	Workpaper Location
1		Operating Revenues								
2	400	Sewer Revenues	Exh 21 C-2	\$705,301	\$449,687	\$1,154,988	\$2,177,052	\$3,332,040	W/P - SR-1	Work Papers/[BGUOC 2020 Rate Case - Schedule SR1.xlsx]Exhibit
5	Total	Total Revenues (Sum Lines 2-3)		\$705,301	\$449,687	\$1,154,988	\$2,177,052	\$3,332,040		
6										
7	401	Operating Expenses								
8		0&M:								
9		Sewer - Contract Operations	Exh 21 C-2	\$607,592	\$421,756	\$1,029,348	0	\$1,029,348	W/P - SE1	Work Papers/[BGUOC 2020 Rate Case - Schedule SE1.xlsx]Exhibit
10		Sewer - Other Operations	Exh 21 C-2	195,672	114,705	310,377	0	310,377	W/P - SE2	Work Papers/[BGUOC 2020 Rate Case - Schedule SE2.xlsx]Exhibit
11		Sewer - Maintenance	Exh 21 C-2	49,099	62,909	112,008	0	112,008	W/P - SE3	Work Papers/[BGUOC 2020 Rate Case - Schedule SE3.xlsx]Exhibit
12		Customer Billing Expense	Exh 21 C-2	61,213	14,024	75,237	0	75,237	W/P - CE2	Work Papers/[BGUOC 2020 Rate Case - Schedule CE2.xlsx]Exhibit
13		Uncollectible Accounts	Exh 21 C-2	5,296	3,366	8,662	7,752	16,414	W/P - CE7	Work Papers/[BGUOC 2020 Rate Case - Schedule CE7.xlsx]Exhibit
14		Allocated Overhead	Exh 21 C-2	201,433	91,470	292,902	0	292,902	W/P - CE3	Work Papers/[BGUOC 2020 Rate Case - Schedule CE3.xlsx]Exhibit
15		Administrative Servcies	Exh 21 C-2	44,227	(3,106)	41,122	0	41,122	W/P - CE4	Work Papers/[BGUOC 2020 Rate Case - Schedule CE4.xlsx]Exhibit
16		Property Insurance	Exh 21 C-2	157,056	15,548	172,604	0	172,604	W/P - CE5	Work Papers/[BGUOC 2020 Rate Case - Schedule CE5.xlsx]Exhibit
17		Regulatory Expense	Exh 21 C-2	8,004	(841)	7,163	2,067	9,230	W/P - CE6	Work Papers/[BGUOC 2020 Rate Case - Schedule CE6.xlsx]Exhibit
18	Total	Total O&M Expenses (Sum of Lines 9-32):		\$1,329,592	\$719,832	\$2,049,424	\$9,819	\$2,059,243		
19										
20		Other Expenses								
21	403	Depreciation - Net of CIAC Amort	Exh 21 C-2	92,730	171,365	264,095	0	264,095	Exhibit 21, Schedule B-3.1	Work Papers/Rate Base/[BGUOC 2020 Rate Case - Rate Base (Sewer).xlsx]Dep - BY B3.1
22	406	Amortization of UPAA	Exh 21 C-2	0	0	0	0	0		
23	407	Amortization Expense	Exh 21 C-2	0	0	0	0	0		
24		State Tax								
26	409	Current State Income Tax	Exh 21 C-2	0	0	0	51,188	51,188	Exhibit 21, Schedule E	
26	410	Deferred State Income Tax	Exh 21 C-2	0	0	0	0	0		
26		Federal Tax								
26	409	Current Federal Income Tax	Exh 21 C-2	0	0	0	204,239	204,239	Exhibit 21, Schedule E	
26	410	Deferred Federal Income Tax	403	0		0	0	0		
26	412	Investment Tax Credits	Exh 21 C-2	0	0	0	0	0		
26	408	General Taxes	Exh 21 C-2	6,815	10,807	17,622	0	17,622	W/P - CE1	Work Papers/[BGUOC 2020 Rate Case - Schedule CE1.xlsx]Exhibit
26		Total Other Expense (Sum of Lines 21 - 32)		\$99,545	\$182,172	\$281,716	\$255,427	\$537,144		
26										
26		Total Expenses (Line 33 + Lines 42):		\$1,429,137	\$902,004	\$2,331,140	\$265,246	\$2,596,387		
26 26				(6722.826)	(6452.217)	(61 176 152)	¢1 011 000	6705 654		
26		Utility Operating Income (Line 5 - Line 44):		(\$723,836)	(\$452,317)	(\$1,176,152)	\$1,911,806	\$735,654		

Bluegrass Water Utility Operating Company, LLC Case No. 2020-00290 Supporting Schedule for Jurisdictional Operating Income Summary Breakdown by Major Account Group & Individual Account

Data: X Base Period X Forecast Period Version: X Original _Updated _Revised

Exhibit 21, Schedule C-2 Work Papers/[BGUOC 2020 Rate Case - Income Statement (Sewer).xlsx]MSFR Inc Stmt by Acct - SCH C.2 Witness: B. Thies

Line	Major	Financial Statement			Base Period	Allocated Adjustment	Forecast Year at Present
# 1	NARUC Group	Grouping	Account	Account Name	12 Months Ended 12/31/20	Forecast at Present Rates	Rates, 12 Mo Ended 4/30/22
2	400	Sewer Revenue	521.000	Revenue Sewer (KY, Bluegra)	705,688	449,300	1,154,988
3			532.000	Late Fees Sewer (KY, Bluegra)	(395)	395	0
4			536.000	Miscellaneous Service Revenues (KY, Bluegra)	8	0	- 8
5				Total	705,301	449,695	1,154,996
6							
7	401	Sewer Expense	701.000	Sewer - O&M - Operations Labor and Expense (KY, Bluegra)	537,514	362,954	900,468
8			701.100	Sewer - O&M - Testing Expense (KY, Bluegra)	68,878	38,802	107,680
9			701.200	Sewer - O&M - Sludge Removal (KY, Bluegra)	1,200	20,000	21,200
10			703.000	Sewer - O&M - Fuel & Power for Pumping and Treatment (KY, Bluegra)	92,975	77,233	170,208
11			704.000	Sewer - O&M - Chemicals (KY, Bluegra)	96,164	32,472	128,636
12			705.000	Sewer - O&M - Miscellaneous Supplies (KY, Bluegra)	6,533	5,000	11,533
13			711.000	Sewer - O&M - Maintenance Structures and Improvements (KY, Bluegra)	18,077	9,843	27,920
14			712.000	Sewer - O&M - Maintenance of Collection Sewer System (KY, Bluegra)	4,690	21,118	25,808
15			714.000	Sewer - O&M - Maintenance of Treatment & Disposal Plant (KY, Bluegra)	13,415	20,025	33,440
16			713.001	Sewer - O&M - Maintenance of Pumping System (KY, Bluegra)	12,917	11,923	24,840
17				Total	852,363	599,370	1,451,733
18							
19	401	Allocated Expenses	903.100	Sewer Cust Record Collect (Billing) (KY, Bluegra)	47,211	8,658	55,869
20			903.280	Sewer Cust Record Collect (Bank Fees) (KY, Bluegra)	14,002	5,366	19,368
21			922.000	Sewer Administrative Expenses Transferred (KY, Bluegra)	201,433	91,470	292,902
22			923.400	Sewer OutsideService (Legal Fees) (KY, Bluegra)	1,591	(69)	1,522
23			923.600	Sewer OutsideService (Manage Consult) (KY, Bluegra)	39,088	(3,088)	36,000
24			923.900	Sewer Outside Services (IT) (KY, Bluegra)	3,549	51	3,600
25			924.400	Sewer Property Insurance Commercial (KY, Bluegra)	157,056	15,548	172,604
26			928.100	Sewer Regulatory Expense DNR (KY, Bluegra)	7,163	0	7,163
27			928.200	Sewer Regulatory Expense PSC (KY, Bluegra)	841	(841)	0
28			904.000	Sewer Uncollectible Accounts (KY, Bluegra)	5,296	3,366	8,662
29				Total	477,229	120,462	597,691
30							
31	403	Depreciation	403	Depreciation of UPIS net of CIAC	92,730	171,365	264,095
32				Total	92,730	171,365	264,095
33							
34	406 & 407	Amortization			0	0	0
35					0	0	0
36							
37	408	General Taxes	408.160	Taxes Sewer Property (KY, Bluegra)	6,815	10,807	17,622
38				Total	6,815	10,807	17,622
39							
40		Operating Income			(\$723,836)	(\$452,308)	(\$1,176,144)

Bluegrass Water Utility Operating Company, LLC Case No. 2020-00290 Supporting Schedule for Jurisdictional Operating Income Summary Breakdown by Major Account Group & Individual Account

Data: <u>X</u> Base Period <u>X</u> Forecast Period Version: <u>X</u> Original _Updated _Revised Exhibit 21, Schedule C-2 Work Papers/[BGUOC 2020 Rate Case - Income Statement (Sewer).xlsx]MSFR Inc Stmt by Acct - SCH C.2 Witness: B. Thies

Line	Major	Financial Statement 96 NARUC		Base Period	Allocated Adjustment	Forecast Year at Present
#	NARUC Group	p Grouping Account	Account Name	12 Months Ended 12/31/20	Forecast at Present Rates	Rates, 12 Mo Ended 4/30/22
41						
42	Breakdown b	y Major Account Group				
43	400	Sum Operating Revenues		705,301	449,695	1,154,996
44	401	Sum Operating Expenses		1,329,592	719,832	2,049,424
45	403	Sum Depreciation Expense		92,730	171,365	264,095
46	407	Sum Amortization Expense		0	0	0
47	408	Sum Taxes Other Than income		6,815	10,807	17,622
48			Operating Income Summary	(\$723,836)	(\$452,308)	(\$1,176,144)
49						

50

Bluegrass Water Utility Operating Company, LLC Case No. 2020-00290 Summary of Jurisdictional Adjustments to Operating Income by Major Account

Data: <u>X</u>Base Period <u>X</u>Forecast Period Version: <u>X</u> Original _Updated _Revised Exhibit 21, Schedule D-1

Work Papers/[BGUOC 2020 Rate Case - Income Statement (Sewer).xlsx]MSFR IS Adjust D.1

Witness: B. Thies

				Base Period		Forecast Year at	
Line	Major NARUC			12 Months Ended	Adjust for Forecast	Present Rates	Supporting
Number	Account Group	Description		12/31/2020	at Present Rates	12 Mo Ended 4/30/2022	Schedule Information
1	400	Operating Revenues		\$705,301	\$449,687	\$1,154,988	See D-2
2							
3	401	Operating Expenses		1,329,592	719,832	2,049,424	See D-2
4							
5	403	Depreciation Expense		92,730	171,365	264,095	See D-2
6							
7	407	Amortization Expense		0	0	0	See D-2
8							
9	408	Taxes Other Than Income		6,815	10,807	17,622	See D-2
10							-
11			Utility Operating Income	(\$723,836)	(\$452,316)	(\$1,176,152)	_
12							-

14 15

13

Bluegrass Water Utility Operating Company, LLC Case No. 2020-00290 Supporting Schedule for Individual Adjustments to Operating Income

Data: <u>X</u>Base Period <u>X</u>Forecast Period Version: <u>X</u>Original _Updated _Revised

Exhibit 21, Schedule D-2 Work Papers/[BGUOC 2020 Rate Case - Income Statement (Sewer).xlsx]MSFR IS Adjust Support D-2 Witness: B. Thies

м	lajor		Base Period	Adjustment for Forecast	Forecast Year Ended 4/30/2022			
	ARUC . Grou	Description	Ended 12/31/2020	at Present Rates	At Present Rates	Work Paper #	Workpaper Excel Location	Description of Adjustment
+ ICCI.	. Grou	Description	12/31/2020	Rates	nates	гареі #		Description of Adjustment
1 4 2	-	Operating Revenues Sewer Revenues						
2 3 4		Sewer Revenues	\$705,301	\$449,687	\$1,154,988	W/P - SR-1	Work Papers/[BGUOC 2020 Rate Case - Schedule SR1.xlsx]Exhibit	Annualize revenue for systems acquired during base year. Add anticipated revenue for systems to acquired after base year and prior to forecast year.
	401 0	Operating Expense						
6		0&M:						
7		Sewer - O&M - Operations Labor and Expense (KY, Bluegra)	537,514	362,954	900,468	W/P - SE1	Work Papers/[BGUOC 2020 Rate Case - Schedule SE1.xlsx]Exhibit	Annualize expense for systems acquired during base year. Add budgeted expense for systems to be acquired after base year and prior to forecast year.
8	5	Sewer - O&M - Testing Expense (KY,	68,878	38,802	107,680	W/P - SE1	Work Papers/[BGUOC 2020	Annualize expense for systems acquired during base year. Add budgeted expense for systems to be
	I	Bluegra)					Rate Case - Schedule SE1.xlsx]Exhibit	acquired after base year and prior to forecast year.
9		Sewer - O&M - Sludge Removal (KY, Bluegra)	1,200	20,000	21,200	W/P - SE1	Work Papers/[BGUOC 2020 Rate Case - Schedule	Annualize expense for systems acquired during base year. Add budgeted expense for systems to be acquired after base year and prior to forecast year.
10			02.075	77,233	170 200	W/P - SE2	SE1.xlsx]Exhibit	۸
.0		Sewer - O&M - Fuel & Power for Pumping and Treatment (KY, Bluegra)	92,975	//,233	170,208	W/P - SE2	Work Papers/[BGUOC 2020 Rate Case - Schedule SE2.xlsx]Exhibit	Annualize expense for systems acquired during base year. Add budgeted expense for systems to be acquired after base year and prior to forecast year.
11	9	Sewer - O&M - Chemicals (KY, Bluegra)	96,164	32,472	128,636	W/P - SE2	Work Papers/[BGUOC 2020 Rate Case - Schedule	Annualize expense for systems acquired during base year. Add budgeted expense for systems to b acquired after base year and prior to forecast year.
							SE2.xlsx]Exhibit	
12		Sewer - O&M - Miscellaneous Supplies	6,533	5,000	11,533	W/P - SE2	Work Papers/[BGUOC 2020	Annualize expense for systems acquired during base year. Add budgeted expense for systems to be
	((KY, Bluegra)					Rate Case - Schedule	acquired after base year and prior to forecast year.
13		Sewer - O&M - Maintenance Structures	18,077	9,843	27,920	W/P - SE3	SE2.xlsx]Exhibit Work Papers/[BGUOC 2020	Annualize expense for systems acquired during base year. Add budgeted expense for systems to b
.5		and Improvements (KY, Bluegra)	10,077	5,645	27,520	W/1 3L3	Rate Case - Schedule SE3.xlsx]Exhibit	acquired after base year and prior to forecast year.
14		Sewer - O&M - Maintenance of	4,690	21,118	25,808	W/P - SE3	Work Papers/[BGUOC 2020	Annualize expense for systems acquired during base year. Add budgeted expense for systems to b
	(Collection Sewer System (KY, Bluegra)					Rate Case - Schedule	acquired after base year and prior to forecast year.
15		Sewer - O&M - Maintenance of	13,415	20,025	33,440	W/P - SE3	SE3.xlsx]Exhibit Work Papers/[BGUOC 2020	Annualize expense for systems acquired during base year. Add budgeted expense for systems to b
		Treatment & Disposal Plant (KY,	13,415	20,025	33,440	W/1 - 3L3	Rate Case - Schedule	acquired after base year and prior to forecast year.
		Bluegra)					SE3.xlsx]Exhibit	
16		Sewer - O&M - Maintenance of	12,917	11,923	24,840	W/P - SE3	Work Papers/[BGUOC 2020	Annualize expense for systems acquired during base year. Add budgeted expense for systems to be
		Pumping System (KY, Bluegra)					Rate Case - Schedule SE3.xlsx]Exhibit	acquired after base year and prior to forecast year.
17		Sewer Cust Record Collect (Billing) (KY,	47,211	8,658	55,869	W/P - CE2	Work Papers/[BGUOC 2020	Annualize expense for systems acquired during base year. Add budgeted expense for systems to be
		Bluegra)	,	-,	,	,	Rate Case - Schedule	acquired after base year and prior to forecast year.
							CE2.xlsx]Exhibit	
18		Sewer Cust Record Collect (Bank Fees)	14,002	5,366	19,368	W/P - CE2	Work Papers/[BGUOC 2020	Annualize expense for systems acquired during base year. Add budgeted expense for systems to b
	((KY, Bluegra)					Rate Case - Schedule CE2.xlsx]Exhibit	acquired after base year and prior to forecast year.
19	5	Sewer Administrative Expenses	201,433	91,470	292,902	W/P - CE3	Work Papers/[BGUOC 2020	Annualize expense for systems acquired during base year. Add budgeted expense for systems to b
		Transferred (KY, Bluegra)					Rate Case - Schedule CE3.xlsx]Exhibit	acquired after base year and prior to forecast year.
20	9	Sewer OutsideService (Legal Fees) (KY,	1,591	(69)	1,522	W/P - CE4	Work Papers/[BGUOC 2020	Allocation of expense from sewer to water expenses.
		Bluegra)		. ,			Rate Case - Schedule	
				10 00-1	~~~~~	14/15 555	CE4.xlsx]Exhibit	
21		Sewer OutsideService (Manage Consult) (KY, Bluegra)	39,088	(3,088)	36,000	W/P - CE4	Work Papers/[BGUOC 2020 Rate Case - Schedule	Allocation of expense from sewer to water expenses.
	((NI, DICERIA)					CE4.xlsx]Exhibit	

Bluegrass Water Utility Operating Company, LLC Case No. 2020-00290 Supporting Schedule for Individual Adjustments to Operating Income

Data: <u>X</u>Base Period <u>X</u>Forecast Period Version: <u>X</u>Original _Updated _Revised

Exhibit 21, Schedule D-2 Work Papers/[BGUOC 2020 Rate Case - Income Statement (Sewer).xlsx]MSFR IS Adjust Support D-2 Witness: B. Thies

								witness: B. Thies
	Major		Base Period	Adjustment for Forecast	Forecast Year Ended 4/30/2022			
Line	NARUC		Ended	at Present	At Present	Work	Workpaper	
#	Acct. Grou		12/31/2020	Rates	Rates	Paper #	Excel Location	Description of Adjustment
22		Sewer Outside Services (IT) (KY, Bluegra)	3,549	51	3,600	W/P - CE4	Work Papers/[BGUOC 2020 Rate Case - Schedule CE4.xlsx]Exhibit	Allocation of expense from sewer to water expenses.
23		Sewer Property Insurance Commercial (KY, Bluegra)	157,056	15,548	172,604	W/P - CE5	Work Papers/[BGUOC 2020 Rate Case - Schedule CE5.xlsx]Exhibit	Annualize expense for systems acquired during base year. Add budgeted expense for systems to be acquired after base year and prior to forecast year.
24		Sewer Regulatory Expense DNR (KY, Bluegra)	7,163	0	7,163	W/P - CE6	Work Papers/[BGUOC 2020 Rate Case - Schedule CE6.xlsx]Exhibit	Annualize expense for systems acquired during base year. Add budgeted expense for systems to be acquired after base year and prior to forecast year.
25		Sewer Regulatory Expense PSC (KY, Bluegra)	841	(841)	0	W/P - CE6	Work Papers/[BGUOC 2020 Rate Case - Schedule CE6.xlsx]Exhibit	Annualize expense for systems acquired during base year. Add budgeted expense for systems to be acquired after base year and prior to forecast year.
26		Sewer Uncollectible Accounts (KY, Bluegra)	5,296	3,366	8,662	W/P - CE7	Work Papers/[BGUOC 2020 Rate Case - Schedule CE7.xlsx]Exhibit	Annualize expense for systems acquired during base year. Add budgeted expense for systems to be acquired after base year and prior to forecast year.
27		Total O & M Expense (Sum of Lines 28 through 51):	1,329,592	719,832	2,049,424			
28								
29		Other Expenses						
30	403	Depreciation	92,730	171,365	264,095			Additions to UPIS made prior to and during forecast year.
31 32	406 407	Amortization of UPAA Amortization Expense	0	0	0			
32 33	407	General taxes	0	0	0			
34	400	Taxes Sewer Property (KY, Bluegra)	6,815	10,807	17,622	W/P - CE1	Work Papers/[BGUOC 2020 Rate Case - Schedule CE1.xlsx]Exhibit	Annualize expense for systems acquired during base year. Add budgeted expense for systems to be acquired after base year and prior to forecast year. Additional taxes for additions to net UPIS.
35		Total Other Expense (Sum of Lines 55 through 66)	99,545	182,172	281,716			
36 37		Total Expenses (Line 52 + Lines 67):	1,429,137	902,003	2,331,140			
38 39		Utility Operating Income (Line 24 - Line 69):	(\$723,836)	(\$452,316)	(\$1,176,152)			
40								

40

Bluegrass Water Utility Operating Company, LLC Case No. 2020-00290 Supporting Schedule for Jurisdictional Factors

Data: <u>X</u> Base Period <u>X</u> Forecast Period Version: <u>X</u> Original _Updated _Revised Exhibit 21, Schedule D-3 Work Papers/[BGUOC 2020 Rate Case - Income Statement (Sewer).xlsx]D-3

Jurisdictional Factors are not applicable to Bluegrass Water Utility Operating Company in this proceeding.

Bluegrass Water Utility Operating Company, LLC Case No. 2020-00290 Supporting Schedule for Jurisdictional Operating Income Summary Income Tax Summary

Data: <u>X</u>Base Period <u>X</u>Forecast Period Version: <u>X</u> Original _Updated _Revised Exhibit 21, Schedule E

Work Papers/[BGUOC 2020 Rate Case - Income Statement (Sewer).xlsx]Tax Summary - SCH E Witness: B. Thies

Line	Major	Financial Statement	Base Period	Allocated Adjustment	Forecast Year at Present	Adjustment for	Forecast Year at
#	NARUC Group	Grouping	12 Months Ended 12/31/20	Forecast at Present Rates	Rates, 12 Mo Ended 4/30/22	Proposed Rates	Proposed Rates
1							
2	400	Water Revenue	\$705,301	\$449,687	\$1,154,988	\$2,177,052	\$3,332,040
3							
4	401	Operating Expense (Direct and Allocated)	1,329,592	719,832	2,049,424	9,819	2,059,243
5							
6	403	Depreciation - Net of CIAC Amort	92,730	171,365	264,095	0	264,095
7							
8	406 & 407	Amortization	0	0	0	0	0
9							
10	408	General Taxes	6,815	10,807	17,622	0	17,622
11							
12		Pre-Tax Income	(\$723,836)	(\$452,317)	(\$1,176,152)	\$2,167,233	\$991,081
13		-					
14	Calculation of S	State Income Taxes					
15		Tax Rate	5%		5%		5%
16	409	Total Current Taxes	0		0		49,554
17							
18	Calculation of I	Federal Income Taxes					
19		Tax Rate	21%		21%		21%
20	409	Total Current Taxes	0		0		197,721
21							
22							

Bluegrass Water Utility Operating Company, LLC Case No. 2020-00290 Jurisdictional Operating Income Summary for the Base and Forecasted Periods

Data: X Base Period X Forecast Period

Version: X Original _Updated _Revised

Exhibit 21, Schedule C-1 Work Papers/[BGUOC 2020 Rate Case - Income Statement (Water).xlsx]Inc Statment - SCH C.1 Witness: B. Thies

Major e Acct. . Group		Supporting Schedule Reference	Base Period Ended 12/31/2020	Adjustment for Forecast at Present Rates	Forecast Year Ended 4/30/2022 At Present Rates	Adjustment for Proposed Rates	Forecast Year at Proposed Rates	Forecast Adjustment Workpaper	Forecast Adjustment Workpaper Location
. Group	Description	hererenee	12, 51, 2020	hates	nates	nates	nates	Workpuper	
	Operating Revenues								
400	Water Revenues	Exh 21 C-2	\$49,777	\$40,223	\$90,000	\$336,747	\$426,747	W/P - WR1	Work Papers/[BGUOC 2020 Rate Case - Schedule WR1.xlsx]Exhibit
Total	Total Revenues (Sum Lines 2-3)		\$49,777	\$40,223	\$90,000	\$336,747	\$426,747		
		_							
401	Operating Expenses								
	0&M:								
	Water - Contract Operations	Exh 21 C-2	\$91,533	\$52,515	\$144,048	0	\$144,048	W/P - WE1	Work Papers/[BGUOC 2020 Rate Case - Schedule WE1.xlsx]Exhibit
	Water - Other Operations	Exh 21 C-2	14,073	15,927	30,000	0	30,000	W/P - WE2	Work Papers/[BGUOC 2020 Rate Case - Schedule WE2.xlsx]Exhibit
	Water - Maintenance	Exh 21 C-2	2,496	4,992	7,488	0	7,488	W/P - WE3	Work Papers/[BGUOC 2020 Rate Case - Schedule WE3.xlsx]Exhibit
	Customer Billing Expense	Exh 21 C-2	5,071	5,752	10,823	0	10,823	W/P - CE2	Work Papers/[BGUOC 2020 Rate Case - Schedule CE2.xlsx]Exhibit
	Uncollectible Accounts	Exh 21 C-2	390	285	675	1,096	1,771	W/P - CE7	Work Papers/[BGUOC 2020 Rate Case - Schedule CE7.xlsx]Exhibit
	Allocated Overhead	Exh 21 C-2	18,990	24,069	43,059	0	43,059	W/P - CE3	Work Papers/[BGUOC 2020 Rate Case - Schedule CE3.xlsx]Exhibit
	Administrative Servcies	Exh 21 C-2	3,431	3,678	7,109	0	7,109	W/P - CE4	Work Papers/[BGUOC 2020 Rate Case - Schedule CE4.xlsx]Exhibit
	Property Insurance	Exh 21 C-2	3,180	7,632	10,812	0	10,812	W/P - CE5	Work Papers/[BGUOC 2020 Rate Case - Schedule CE5.xlsx]Exhibit
	Regulatory Expense	Exh 21 C-2	0	0	0	292	292	W/P - CE6	Work Papers/[BGUOC 2020 Rate Case - Schedule CE6.xlsx]Exhibit
Total	Total O&M Expenses (Sum of Lines 9-3	32):	\$139,164	\$114,850	\$254,014	\$1,388	\$255,402		
		_							
	Other Expenses								
403	Depreciation - Net of CIAC Amort	Exh 21 C-2	8,049	23,892	31,941	0	31,941	Exhibit 21, Sch B 3.1	Work Papers/Rate Base/[BGUOC 2020 Rate Case - Rate Base (Water).xlsx]Dep - B3.1
406	Amortization of UPAA	Exh 21 C-2	0	0	0	0	0	0	
407	Amortization Expense	Exh 21 C-2	0	0	0	0	0	0	
	State Income Tax	Exh 21 C-2	0	0	0	0	0	0	
409	Current State Income Tax	Exh 21 C-2	0	0	0	7,238	7,238	0	
410	Deferred State Income Tax	Exh 21 C-2	0	0	0	0	0	0	
	Federal Tax	Exh 21 C-2	0	0	0	0	0	0	
409	Current Federal Income Tax	Exh 21 C-2	0	0	0	28,879	28,879	0	
410	Deferred Federal Income Tax	Exh 21 C-2	0	0	0	0	0	0	
412	Investment Tax Credits	Exh 21 C-2	0	0	0	0	0	0	
408	General Taxes	Exh 21 C-2	46	46	92	0	92	W/P - CE1	Work Papers/[BGUOC 2020 Rate Case - Schedule CE1.xlsx]Exhibit
	Total Other Expense (Sum of Lines 36 -	-41)	\$8,096	\$23,938	\$32,033	\$36,117	\$68,150		
		-							
	Total Expenses (Line 33 + Lines 42):	_	\$147,260	\$138,788	\$286,047	\$37,505	\$323,553		
		=							
5									

Bluegrass Water Utility Operating Company, LLC Case No. 2020-00290 Supporting Schedule for Jurisdictional Operating Income Summary Breakdown by Major Account Group & Individual Account

Data: <u>X</u>Base Period <u>X</u>Forecast Period Version: <u>X</u> Original _Updated _Revised Exhibit 21, Schedule C-2 Work Papers/[BGUOC 2020 Rate Case - Income Statement (Water).xlsx]MSFR Inc Stmt by Acct - SCH C.2 Witness: B. Thies

Line	Major	Financial Statement	96 NARUC		Base Period	Allocated Adjustment	Forecast Year at Present
#	NARUC Group	Grouping	Account	Account Name	12 Months Ended 12/31/20 F	orecast at Present Rates	Rates, 12 Mo Ended 4/30/22
1							
2	400	Water Revenue	461.000	Revenue Water (KY, Bluegra)	\$52,050	\$37,950	\$90,000
3			470.000	Late Fees Water (KY, Bluegra)	(\$2,273)	\$2,273	\$0
4							
5				Total	49,777	40,223	90,000
6	404		626.200	Michael ORMA Contractive Commission Other Tractories Com (10) Diverse	01 522	52 545	111.040
7 8	401	Direct Water Expense	636.300 618.300	Water - O&M - Contractual Services - Other Treatment Ops (KY, Bluegra	91,533 1,954	52,515 1,046	144,048 3,000
8 9			615.100	Water - O&M - Chemicals - Treatment (KY, Bluegra)	1,954	1,046	27,000
9 10			636.200	Water - O&M - Purchased Power - Pumping (KY, Bluegra) Water - O&M - Contractual Services - Other Pumping Maint	624		
			636.200	Water - O&M - Contractual Services - Other Pumping Maint Water - O&M - Contractual Services - Other Treatment Maint		1,248	1,872
11					624	1,248	1,872
12 13			636.600 620.600	Water - O&M - Contractual Services - Other Trans & Distr Maint	624 624	1,248	1,872 1,872
			620.600	Water - O&M - Materials & Supplies - Trans & Distr Maint	024 108,102	1,248	
14 15				Total	108,102	73,434	181,536
16	401	Allocated Water Expense					
10	401	Anotated Water Expense	903.101	Water Cust Record Collect (Billing) (KY, Bluegra)	3,865	4,669	8,535
18			903.281	Water Cust Record Collect (Bank Fees) (KY, Bluegra)	1,206	1,083	2,289
19			670.000	Water Bad Debt Expense (KY, Bluegra)	390	285	675
20			922.100	Water Administrative Expenses Transferred (KY, Bluegra)	18,990	24,069	43,059
21			633.000	Water Contractual Services (Legal Fees) (KY, Bluegra)	10,550	208	315
22			634.000	Water Contractual Services (Manage Consult) (KY, Bluegra)	3,066	3,110	6,176
23			634.100	Water Contractual Services (IT) (KY, Bluegra)	257	360	618
24			657.000	Water Property Insurance Gen Liab (KY, Bluegra)	3,180	7,632	10,812
25			667.100	Water Regulatory Expense DNR (KY, Bluegra)	0	0	0
26			667.200	Water Regulatory Expense PSC (KY, Bluegra)	0	0	0
27				Total	31,062	41,416	72,478
28							, -
29							
30	403	Amort	403	Depreciation of UPIS net of CIAC	8,049	23,892	31,941
31				Total	8,049	23,892	31,941
32							
33	406 & 407	Amortization			0	0	0
34				Total	0	0	0
35							
36							
37	408	General Taxes	408.161	Taxes Water Property (KY, Bluegra)	46	46	92
38				Total	46	46	92
39							
40		Operating Income			(\$97,482)	(\$98,565)	(\$196,047)
41							

42 Breakdown by Major Account Group

Bluegrass Water Utility Operating Company, LLC Case No. 2020-00290 Supporting Schedule for Jurisdictional Operating Income Summary Breakdown by Major Account Group & Individual Account

Data: <u>X</u> Base Period <u>X</u> Forecast Period Version: <u>X</u> Original _Updated _Revised Exhibit 21, Schedule C-2 Work Papers/[BGUOC 2020 Rate Case - Income Statement (Water).xlsx]MSFR Inc Stmt by Acct - SCH C.2 Witness: B. Thies

Line	Major	Financial Statement	96 NARUC		Base Period	Allocated Adjustment	Forecast Year at Present
#	NARUC Group	Grouping	Account	Account Name	12 Months Ended 12/31/20	Forecast at Present Rates	Rates, 12 Mo Ended 4/30/22
43	400	Sum Operating Revenues			49,777	40,223	90,000
44	401	Sum Operating Expenses			139,164	114,850	254,014
45	403	Sum Depreciation Expense			8,049	23,892	31,941
46	407	Sum Amortization Expense			0	0	0
47	408	Sum Taxes Other Than income			46	46	92
48				Operating Income Summary	(\$97,482)	(\$98,565)	(\$196,047)
49							

Bluegrass Water Utility Operating Company, LLC Case No. 2020-00290 Summary of Jurisdictional Adjustments to Operating Income by Major Account

Data: <u>X</u>Base Period <u>X</u>Forecast Period Version: <u>X</u> Original _Updated _Revised Exhibit 21, Schedule D-1 Work Papers/[BGUOC 2020 Rate Case - Income Statement (Water).xlsx]MSFR IS Adjust D.1 Witness: B. Thies

				Base Period		Forecast Year at	
Line	Major NARUC			12 Months Ended	Adjust for Forecast	Present Rates	Supporting
Number	Account Group		Description	12/31/2020	at Present Rates	12 Mo Ended 4/30/2022	Schedule Information
1	400	Operating Revenues		\$49,777	\$40,223	\$90,000	See D-2
2							
3	401	Operating Expenses		139,164	114,850	254,014	See D-2
4							
5	403	Depreciation Expense		8,049	23,892	31,941	See D-2
6							
7	407	Amortization Expense		0	0	0	See D-2
8							
9	408	Taxes Other Than Income		46	46	92	See D-2
10							
11							
12			Utility Operating Income	(\$97,482)	(\$98,565)	(\$196,047)	_
13							•
14							

15

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Bluegrass Water Utility Operating Company, LLC Case No. 2020-00290 Supporting Schedule for Individual Adjustments to Operating Income

Line #	Major NARUC Icct. Grou	I _Updated _Revised	Base Period Ended 12/31/2020	Adjustment for Forecast at Present Rates	Forecast Year Ended 4/30/2022 At Present Rates	Work Paper #	Workpaper Excel Location	Witness: B. Thi Description of Adjustment
1	400	Operating Revenues						
2		Water Revenues						
3		Water Revenues	\$49,777	\$40,223	\$90,000	W/P - WR1	Work Papers/[BGUOC 2020 Rate Case - Schedule WR1.xlsx]Exhibit	Annualize revenue for systems acquired during base year.
4 5	401	Operating Expense						
6		0&M:						
7		Water - O&M - Contractual Services - Other Treatment Ops (KY, Bluegra)	91,533	52,515	144,048	W/P - WE1	Work Papers/[BGUOC 2020 Rate Case - Schedule WE1.xlsx]Exhibit	Annualize expense for systems acquired during base year.
8		Water - O&M - Chemicals - Treatment (KY, Bluegra)	1,954	1,046	3,000	W/P - WE2	Work Papers/[BGUOC 2020 Rate Case - Schedule WE2.xlsx]Exhibit	Annualize expense for systems acquired during base year.
9		Water - O&M - Purchased Power - Pumping (KY, Bluegra)	12,118	14,882	27,000	W/P - WE2	Work Papers/[BGUOC 2020 Rate Case - Schedule WE2.xlsx]Exhibit	Annualize expense for systems acquired during base year.
10		Water - O&M - Contractual Services - Other Pumping Maint	624	1,248	1,872	W/P - WE3	Work Papers/[BGUOC 2020 Rate Case - Schedule WE3.xlsx]Exhibit	Annualize expense for systems acquired during base year.
11		Water - O&M - Contractual Services - Other Treatment Maint	624	1,248	1,872	W/P - WE3	Work Papers/[BGUOC 2020 Rate Case - Schedule WE3.xlsx]Exhibit	Annualize expense for systems acquired during base year.
12		Water - O&M - Contractual Services - Other Trans & Distr Maint	624	1,248	1,872	W/P - WE3	Work Papers/[BGUOC 2020 Rate Case - Schedule WE3.xlsx]Exhibit	Annualize expense for systems acquired during base year.
13		Water - O&M - Materials & Supplies - Trans & Distr Maint	624	1,248	1,872	W/P - WE3	Work Papers/[BGUOC 2020 Rate Case - Schedule WE3.xlsx]Exhibit	Annualize expense for systems acquired during base year.
14		Water Cust Record Collect (Billing) (KY, Bluegra)	3,865	4,669	8,535	W/P - CE2	Work Papers/[BGUOC 2020 Rate Case - Schedule CE2.xlsx]Exhibit	Annualize expense for systems acquired during base year.
15		Water Cust Record Collect (Bank Fees) (KY, Bluegra)	1,206	1,083	2,289	W/P - CE2	Work Papers/[BGUOC 2020 Rate Case - Schedule CE2.xlsx]Exhibit	Annualize expense for systems acquired during base year.
16		Water Bad Debt Expense (KY, Bluegra)	390	285	675	W/P - CE7	Work Papers/[BGUOC 2020 Rate Case - Schedule CE7.xlsx]Exhibit	Annualize expense for systems acquired during base year.
17		Water Administrative Expenses Transferred (KY, Bluegra)	18,990	24,069	43,059	W/P - CE3	Work Papers/[BGUOC 2020 Rate Case - Schedule CE3.xlsx]Exhibit	Annualize expense for systems acquired during base year.
18		Water Contractual Services (Legal Fees) (KY, Bluegra)	108	208	315	W/P - CE4	Work Papers/[BGUOC 2020 Rate Case - Schedule CE4.xlsx]Exhibit	Allocation of expense from sewer to water expenses.
19		Water Contractual Services (Manage Consult) (KY, Bluegra)	3,066	3,110	6,176	W/P - CE4	Work Papers/[BGUOC 2020 Rate Case - Schedule CE4.xlsx]Exhibit	Allocation of expense from sewer to water expenses.
20		Water Contractual Services (IT) (KY, Bluegra)	257	360	618	W/P - CE4	Work Papers/[BGUOC 2020 Rate Case - Schedule CE4.xlsx]Exhibit	Allocation of expense from sewer to water expenses.
21		Water Property Insurance Gen Liab (KY, Bluegra)	3,180	7,632	10,812	W/P - CE5	Work Papers/[BGUOC 2020 Rate Case - Schedule CE5.xlsx]Exhibit	Annualize expense for systems acquired during base year.

Bluegrass Water Utility Operating Company, LLC Case No. 2020-00290 Supporting Schedule for Individual Adjustments to Operating Income

	Major		Base Period	Adjustment for Forecast	Forecast Year Ended 4/30/2022			
Line	NARUC		Ended	at Present	At Present	Work	Workpaper	
#	Acct. Grou	Description	12/31/2020	Rates	Rates	Paper #	Excel Location	Description of Adjustment
22		Water Regulatory Expense DNR (KY,	0	0	0	W/P - CE6	Work Papers/[BGUOC 2020	
		Bluegra)					Rate Case - Schedule	
							CE6.xlsx]Exhibit	
23		Water Regulatory Expense PSC (KY,	0	0	0	W/P - CE6	Work Papers/[BGUOC 2020	
		Bluegra)					Rate Case - Schedule	
32		Total O & M Expense (Sum of Lines 28					CE6.xlsx]Exhibit	
32		through 51):	139,164	114,850	254,014			
33		=	135,104	114,000	234,014			
34		Other Expenses						
35		Depreciation	8,049	23,892	31,941			Additions to UPIS made prior to and during forecast year.
36	406	Amortization of UPAA	0	0	0			
37	407	Amortization Expense	0	0	0			
38	408	Taxes Water Property (KY, Bluegra)	46	46	92	W/P - CE1	Work Papers/[BGUOC 2020	The Property Tax adjustment is based on net UPIS to property taxes paid. Regulatory Assessment
							Rate Case - Schedule	Fees are based on recent rates multiplied by forecasted revenues at present rates.
							CE1.xlsx]Exhibit	
39		Total Other Expense (Sum of Lines 55	0.000					
		through 66)	8,096	23,938	32,033			
40		Total Summer (Line 52) Lines (7)	147,259	138,788	296 047			
41		Total Expenses (Line 52 + Lines 67):	147,259	138,788	286,047			
42 43		Utility Operating Income (Line 24 -						
45		Line 69):	(\$97,482)	(\$98,565)	(\$196,047)			
		Line 05).	(357,402)	(\$90,503)	(\$150,047)			

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Bluegrass Water Utility Operating Company, LLC Case No. 2020-00290 Supporting Schedule for Jurisdictional Factors

Data: <u>X</u> Base Period <u>X</u> Forecast Period Version: <u>X</u> Original _Updated _Revised Exhibit 21, Schedule D-3 Work Papers/[BGUOC 2020 Rate Case - Income Statement (Water).xlsx]D-3

Jurisdictional Factors are not applicable to Bluegrass Water Utility Operating Company, LLC in this proceeding.

Bluegrass Water Utility Operating Company, LLC Case No. 2020-00290 Supporting Schedule for Jurisdictional Operating Income Summary Income Tax Summary

Data: <u>X</u> Base Period <u>X</u> Forecast Period Version: <u>X</u> Original _Updated _Revised Exhibit 21, Schedule E Work Papers/[BGUOC 2020 Rate Case - Income Statement (Water).xlsx]Tax Summary - SCH E

Witness: B. Thies

Line	Major	Financial Statement	Base Period	Allocated Adjustment	Forecast Year at Present	Adjustment for	Forecast Year at
#	NARUC Group	Grouping	12 Months Ended 12/31/20	Forecast at Present Rates	Rates, 12 Mo Ended 4/30/22	Proposed Rates	Proposed Rates
1		Webse Decision	A 40 777	Å 4 0 000	400.000	400C 7 47	6 40 C 7 47
2	400	Water Revenue	\$49,777	\$40,223	\$90,000	\$336,747	\$426,747
3							
4	401	Operating Expense (Direct and Allocated)	139,164	114,850	254,014	1,388	255,402
5							
6	403	Depreciation - Net of CIAC Amort	8,049	23,892	31,941	0	31,941
7							
8	406 & 407	Amortization	0	0	0	0	0
9							
10	408	General Taxes	46	46	92	0	92
11							
12		Pre-Tax Income	(\$97,482)	(\$98,565)	(\$196,047)	\$335,359	\$139,311
13							
14	Calculation of	State Income Taxes					
15		Tax Rate	5%		5%		5%
16	409	Total Current Taxes	0		0		6,966
17							
18	Calculation of	Federal Income Taxes					
19		Tax Rate	21%		21%		21%
20	409	Total Current Taxes	0		0		27,793
21							

22

Bluegrass Water Utility Operating Company, LLC Estimate of Property Taxes

As of Aug 31, 2020

Property Taxes

	Estimated Taxes CY 2020		
	366 Days	Service Area	Source
	1,332.71	Persimon Ridge	949.33 From Settlement 1/1/19 to 9/17/19
	367.19	Kingswood Development	261.56 From Settlement 1/1/19 to 9/17/19
	1,309.20	LH Treatment	Payment to Scott Co. Sheriff - Due 11/30/2019
	-	Lake Columbia	Settlement Date 9/30/2019
	-	Marshall County	Settlement Date 9/26/2019
	-	Brocklyn Utilities	Settlement Date 9/17/2019
	-	Airview	Settlement Date 9/19/2019
	-	Fox Run	Settlement Date 9/24/2019
	2,769.76	River Bluffs	933.67 From Settlement 1/1/20 to 5/02/20
	700.98	Joann Estates/Timberland	234.30 From Settlement 1/1/20 to 5/01/20
Sewer Total	6,479.84	-	
	46.19	Center Ridge	19.11 From Settlement 1/1/20 to 5/30/20
Water Total	46.19	-	

Bluegrass Water Utility Operating Company, LLC Case No. 2020-00290 Jurisdictional Financial Summary for the Base and Forecast Period Detailing Derivation of the Requested Revenue Increase

Exhibit 21, Schedule A Work Papers/[BGUOC 2020 Rate Case - Revenue Requirement and Conversion Factor (Sewer).xlsx]Rev Requirement - SCH A ies

Version	: <u>X</u> Original _Updated _Revised				Witness: B. Thies
Line #		Base Period Ended 12/31/20	Forecast Period Ended 4/30/22	Support Schedule Reference	Excel Reference
1 2	Present Rate Utility Operating Income:				
3					
4	Operating Revenue at Present Rates:	\$705,301	\$1,154,988	Exhibit 21, Sch C-1	Work Papers/[BGUOC 2020 Rate Case - Income Statement (Sewer).xlsx]Inc Statment - SCH C.1
5					
6	Less: Deductions:	¢1 220 E02	62 040 424	Euclidiate 21 Cab C 1	Work Danars ([DC110C 2020 Data Case Jacoma Statement (Source) visualing Statement - SCIL C 1
8	Operating and Maintenance Depreciation	\$1,329,592 \$92,730	\$2,049,424 \$264,095	Exhibit 21, Sch C-1 Exhibit 21, Sch C-1	Work Papers/[BGUOC 2020 Rate Case - Income Statement (Sewer).xlsx]Inc Statment - SCH C.1 Work Papers/[BGUOC 2020 Rate Case - Income Statement (Sewer).xlsx]Inc Statment - SCH C.1
9	Amortization of UPAA	\$92,730 \$0	\$204,093 \$0	Exhibit 21, Sch C-1 Exhibit 21, Sch C-1	Work Papers/[BGUOC 2020 Rate Case - Income Statement (Sewer).ststjint Statinent - SCH C.1
9 10	Amortization Expense	\$0 \$0	\$0 \$0	Exhibit 21, Sch C-1 Exhibit 21, Sch C-1	Work Papers/[BGUOC 2020 Rate Case - Income Statement (Sewer).sts://inc.statinent - SCH C.1
10	State Income Taxes	\$0 \$0	\$0 \$0	Exhibit 21, Sch C-1	Work Papers/[BGUOC 2020 Rate Case - Income Statement (Sewer).xlsx]inc Statiment - SCH C.1
12	Federal Income Taxes	\$0 \$0	\$0 \$0	Exhibit 21, Sch C-1	Work Papers/[BGUOC 2020 Rate Case - Income Statement (Sewer).xlsx]inc Statement - SCH C.1
13	General Taxes:	\$6,815	\$17,622	Exhibit 21, Sch C-1	Work Papers/[BGUOC 2020 Rate Case - Income Statement (Sewer).xlsx]inc Statement - SCH C.1
14	Total Deductions (Sum Lines 7 - 15):	\$1,429,137	\$2,331,140		
15	=	<i>\(_\)</i>	<i>\\\\\\\\\\\\\</i>		
16	Present Rate Operating Income (Line 4 - Line 16):	(\$723,836)	(\$1,176,152)		
17		(\$723,838)	(\$1,170,132)		
18					
19		Base Period	Forecast Period	Support Schedule	
20	Revenue Requirement and Increase Comparison:	Ended 12/31/20	Ended 4/30/22	Reference	Excel Reference
21		211020 12/01/20		hererenee	
22	Net Original Cost Rate Base	\$3,447,390	\$6,907,546	Exhibit 21, Sch B	Work Papers/Rate Base/[BGUOC 2020 Rate Case - Rate Base (Sewer).xlsx]BY Rate Base - Sewer
23	Rate of Return	10.65%	10.65%	Exhibit 21, Sch J	Work Papers/[BGUOC Rate Case 2020 - Cost of Capital.xlsx]Cost of Capital - SCH J
24	-				
25	Operating Income Required (Line 22 x Line 23):	\$367,147	\$735,654		
26					
27	Less: Operating Income at Present Rates (Line 16):	(\$723,836)	(\$1,176,152)		
28	-				
29	Increase in Operating Income Required (Line 25 - Line 27)	\$1,090,983	\$1,911,806		
30	-				
					Work Papers/[BGUOC 2020 Rate Case - Revenue Requirement and Conversion Factor
31	Gross Revenue Conversion Factor	100.9591%	100.9591%	Exhibit 21, Sch H	(Sewer).xlsx]Rev Conversion Factor - SCH H
					Work Papers/[BGUOC 2020 Rate Case - Revenue Requirement and Conversion Factor
32	Operating Income Conversion Factor	134.5225%	134.5225%	Exhibit 21, Sch H	(Sewer).xlsx]Rev Conversion Factor - SCH H
33	-				
	Requested Revenue Increase (Line 25 x Line32 + (Line 29-Line 25) x Line				
34	31)	\$1,101,447	\$2,177,052		
35	-				
	Percent Increase over Operating Revenue at Present Rates ((Line 34 +				
36	Line 4)/Line 4 -1):	156.17%	188.49%		
37	-				
38	Revenue Requirement (Line 4 + Line 34)	\$1,806,748	\$3,332,040		
30	=				

38 39

Data: <u>X</u> Base Period <u>X</u> Forecast Period

Bluegrass Water Utility Operating Company, LLC Case No. 2020-00290 Computation of the Gross Revenue Conversion Factor for the Forecast Period

Data: <u>X</u> Base Period <u>X</u> Forecast Period Version: <u>X</u> Original _Updated _Revised Work Papers/[BGUOC 2020 Rate Case - Revenue Requirement and Conversion Factor (Sewer).xlsx]Rev Conversion Factor - SCH H Witness: B. Thies

Exhibit 21, Schedule H

<u> </u>					
		Gross Revenue	Percent of		
	Total	Conversion	Total	Workpaper	
Gross Revenue Conversion Factor Calculation	Rate	Factor %	Conversion Factor	Reference	Excel Reference
Gross Income from Revenue		100.0000%			
Less: Bad Debt	0.7500%	0.7500%	2.9225%	W/P - CE7	BGUOC 2020 Rate Case - Schedule CE7
Less: PSC / Utility Reg Assessment Fee	0.2000%	0.2000%	0.7793%	W/P - CE6	BGUOC 2020 Rate Case - Schedule CE6
Net Income After Uncollectibles & Reg Assessment Fees		99.0500%			
	-				
Less: State Income Tax @ 5.0%	5.00%	4.9525%	19.2982%		
Net Income After Uncollectibles, Reg Assessment Fees & State Tax		94.0975%			
	-				
Less: Federal income Tax @ 21%	21.00%	19.7605%	76.9999%		
Net Income After Uncollectibles, Reg Assessment Fees, & State &					
Federal Income Taxes:		74.3370%	99.9999%		
	=				
Gross Revenue Conversion Factor (1 / Line 4)		100.9591%			
Operating Income Conversion Factor (1/Line 12)	=	134.5225%			
	=				
	Gross Revenue Conversion Factor Calculation Gross Income from Revenue Less: Bad Debt Less: PSC / Utility Reg Assessment Fee Net Income After Uncollectibles & Reg Assessment Fees Less: State Income Tax @ 5.0% Net Income After Uncollectibles, Reg Assessment Fees & State Tax Less: Federal income Tax @ 21% Net Income After Uncollectibles, Reg Assessment Fees, & State & Federal Income Taxes: Gross Revenue Conversion Factor (1 / Line 4)	Gross Revenue Conversion Factor CalculationTotal RateGross Income from Revenue Less: Bad Debt0.7500% 0.7500% 	Gross RevenueGross RevenueGross Revenue Conversion Factor CalculationTotal RateGross RevenueGross Income from Revenue100.0000%Less: Bad Debt0.7500%0.7500%Less: PSC / Utility Reg Assessment Fee0.2000%0.2000%Net Income After Uncollectibles & Reg Assessment Fees99.0500%Less: State Income Tax @ 5.0%5.00%4.9525%Net Income After Uncollectibles, Reg Assessment Fees & State Tax94.0975%Less: Federal income Tax @ 21%21.00%19.7605%Net Income After Uncollectibles, Reg Assessment Fees, & State & Federal Income Taxes:74.3370%Gross Revenue Conversion Factor (1 / Line 4)100.9591%	Gross Revenue Conversion Factor CalculationGross Revenue Conversion Factor %Percent of Total Conversion FactorGross Income from Revenue Less: Bad Debt Less: Bad Debt Less: PSC / Utility Reg Assessment Fee100.0000% 0.7500%2.9225% 0.2000%Met Income After Uncollectibles & Reg Assessment Fees99.0500%0.7793%Less: State Income Tax @ 5.0% Net Income After Uncollectibles, Reg Assessment Fees & State Tax94.0975%Less: Federal income Tax @ 21%21.00%19.7605%Net Income After Uncollectibles, Reg Assessment Fees, & State & Federal Income Taxe:74.3370%Gross Revenue Conversion Factor (1 / Line 4)100.9591%	Gross Revenue Gross Revenue Conversion Factor CalculationGross Total RatePercent of Conversion Factor %Workpaper ReferenceGross Income from Revenue Less: Bad Debt Less: Bad Debt Less: PSC / Utility Reg Assessment Fee100.000% 0.7500%2.9225% 0.7793%W/P - CE7 W/P - CE7Met Income After Uncollectibles & Reg Assessment Fees99.0500%19.2982%W/P - CE6Less: State Income Tax @ 5.0%5.00%4.9525% 94.0975%19.2982%Net Income After Uncollectibles, Reg Assessment Fees & State Tax94.0975%19.2982%Net Income After Uncollectibles, Reg Assessment Fees, & State & Federal Income Tax @ 21%21.00%19.7605%76.9999%Net Income After Uncollectibles, Reg Assessment Fees, & State & Federal Income Taxes:74.3370%99.9999%Gross Revenue Conversion Factor (1 / Line 4)100.9591%100.9591%

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Bluegrass Water Utility Operating Company, LLC Case No. 2020-00290 Billing Analysis at Forecasted Base Year Revenue & Proposed Rates

Exhibit 21, Schedule M

DATA: __BASE PERIOD X_FORECAST PERIOD VERSION: X_ORIGINAL_UPDATED_REVISED

Work Papers/[BGUOC 2020 Rate Case - Revenue Requirement and Conversion Factor (Sewer).xlsx]Billing Analysis SCH M Witness: B. Thies

			Residential		Forecast Year	Forecast Year	Forecast Year	
Line		Forecast Year	Customer	Customer	At Present Rates	Proposed	Proposed	Percentage
Number	Service Area & Customer Type	Customer Count	Equivalent	Equivalents		Revenue	Monthly Rate	Increase
1								
2	Single Residential	2,046	1.00	2,046.00	\$818,219	\$2,360,492	\$96.14	188.49%
3	Multi Residential	82	0.75	61.50	\$24,595	\$70,953	\$72.11	188.49%
4	Commercial (Flat)	4	2.50	10.00	\$3,999	\$11,537	\$240.36	188.49%
5	Commercial/Industrial (Metered)	34	*	*	\$308,175	\$889,058	\$2,179.06	188.49%
6								
7	Total	2,166	-	2,117.50	\$1,154,988	\$3,332,040	-	
8								
9								
10								
11								
12								
13								
14								
15								
16	* Percent increase on usage rate equvalent to revenue requirement increase using 2019	reported revenue		188.49%				
17								
10								

18

Bluegrass Water Utility Operating Company, LLC Case No. 2020-00290 Jurisdictional Financial Summary for the Base and Forecast Period Detailing Derivation of the Requested Revenue Increase

Exhibit 21, Schedule A Data: X Base Period X Forecast Period Work Papers/[BGUOC 2020 Rate Case - Revenue Requirement and Conversion Factor (Water).xlsx]Rev Requirement - SCH A Version: X Original _Updated _Revised Witness: B. Thies **Base Period Forecast Period** Support Schedule Line # Ended 12/31/20 Ended 4/30/22 Reference Excel Reference 1 2 Present Rate Utility Operating Income: 3 4 **Operating Revenue at Present Rates:** \$49,777 \$90,000 Exhibit 21, Sch C-1 Work Papers/[BGUOC 2020 Rate Case - Income Statement (Water).xlsx]Inc Statment - SCH C.1 5 Less: Deductions: 6 \$139,164 Work Papers/[BGUOC 2020 Rate Case - Income Statement (Water).xlsx]Inc Statment - SCH C.1 7 Operating and Maintenance \$254,014 Exhibit 21, Sch C-1 Exhibit 21. Sch C-1 Work Papers/[BGUOC 2020 Rate Case - Income Statement (Water).xlsx]Inc Statment - SCH C.1 8 Depreciation 8.049 31.941 Exhibit 21, Sch C-1 Work Papers/[BGUOC 2020 Rate Case - Income Statement (Water).xlsx]Inc Statment - SCH C.1 9 Amortization of UPAA 10 Amortization Expense Exhibit 21, Sch C-1 Work Papers/[BGUOC 2020 Rate Case - Income Statement (Water).xlsx]Inc Statment - SCH C.1 Work Papers/[BGUOC 2020 Rate Case - Income Statement (Water).xlsx]Inc Statment - SCH C.1 11 State Income Taxes Exhibit 21, Sch C-1 Work Papers/[BGUOC 2020 Rate Case - Income Statement (Water).xlsx]Inc Statment - SCH C.1 Federal Income Taxes Exhibit 21, Sch C-1 12 Work Papers/[BGUOC 2020 Rate Case - Income Statement (Water).xlsx]Inc Statment - SCH C.1 13 General Taxes: 46 92 Exhibit 21, Sch C-1 14 Total Deductions (Sum Lines 7 - 15): \$147,260 \$286,047 15 (\$97.482) 16 Present Rate Operating Income (Line 4 - Line 16): (\$196.047) 17 18 19 Support Schedule **Base Period Forecast Period** 20 **Revenue Requirement and Increase Comparison:** Ended 12/31/20 Ended 4/30/22 Reference Excel Reference 21 22 Net Original Cost Rate Base \$790,717 \$968,960 Exhibit 21, Sch B Work Papers/Rate Base/[BGUOC 2020 Rate Case - Rate Base (Water).xlsx]BY Rate Base - Water Work Papers/[BGUOC Rate Case 2020 - Cost of Capital.xlsx]Cost of Capital - SCH J 23 Rate of Return 10.65% 10.65% Exhibit 21, Sch J 24 25 Operating Income Required (Line 22 x Line 23): \$84,211 \$103,194 26 27 Less: Operating Income at Present Rates (Line 16): (\$97,482) (\$196,047) 28 Increase in Operating Income Required (Line 25 - Line 27) 29 \$181.694 \$299,242 30 Work Papers/[BGUOC 2020 Rate Case - Revenue Requirement and Conversion Factor (Water).xlsx]Rev Conversion Factor - SCH H 31 **Gross Revenue Conversion Factor** 100.9591% 100.9591% Exhibit 21, Sch H Work Papers/[BGUOC 2020 Rate Case - Revenue Requirement and Conversion Factor (Water).xlsx]Rev 32 **Operating Income Conversion Factor** 134.5225% 134.5225% Exhibit 21, Sch H Conversion Factor - SCH H 33 34 Requested Revenue Increase (Line 25 x Line32 + Line 29-Line 25 x Line 31) \$183,436 \$336,747 35 Percent Increase over Operating Revenue at Present Rates 36 ((Line 34 + Line 4)/Line 4 -1): 368.51% 374.16% 37 38 Revenue Requirement (Line 4 + Line 35) \$233.214 \$426.747 39

Bluegrass Water Utility Operating Company, LLC Case No. 2020-00290 Computation of the Gross Revenue Conversion Factor for the Forecast Period

Exhibit 21, Schedule H

Work Papers/[BGUOC 2020 Rate Case - Revenue Requirement and Conversion Factor (Water).xlsx]Rev Conversion Factor - SCH H

Data: <u>X</u> Base Period <u>X</u> Forecast Period Version: X Original _Updated _Revised

Witness: B. Thies

			Gross			
			Revenue	Percent of		
Line		Total	Conversion	Total	Workpaper	
#	Gross Revenue Conversion Factor Calculation	Rate	Factor %	Conversion Factor	Reference	Excel Reference
1	Gross Income from Revenue		100.0000%			
3	Less: Bad Debt	0.7500%	0.7500%	2.923%	W/P - CE7	BGUOC 2020 Rate Case - Schedule CE7
4	Less: PSC / Utility Reg Assessment Fee	0.2000%	0.2000%	0.779%	W/P - CE6	BGUOC 2020 Rate Case - Schedule CE6
5	Net Income After Uncollectibles & Reg Assessment Fees		99.0500%			
6		-				
7						
8	Less: State Income Tax @ 5.0%	5.00%	4.9525%	19.298%		
9	Net Income After Uncollectibles, Reg Assessment Fees & State Tax		94.0975%			
10		-				
11	Less: Federal income Tax @ 21%	21.00%	19.7605%	77.000%		
12						
	Net Income After Uncollectibles, Reg Assessment Fees, & State &					
13	Federal Income Taxes:		74.3370%	100.000%		
14		=				
15	Gross Revenue Conversion Factor (1 /Line 4)		100.9591%			
16	Gross Income Conversion Factor (1/Line 12)	=	134.5225%			

Bluegrass Water Utility Operating Company, LLC Case No. 2020-00290 Billing Analysis at Forecasted Base Year Revenue & Proposed Rates

Exhibit 21, Schedule M

DATA: X_BASE PERIOD __FORECAST PERIOD VERSION: X_ORIGINAL_UPDATED_REVISED

Work Papers/[BGUOC 2020 Rate Case - Revenue Requirement and Conversion Factor (Water).xlsx]Billing Analysis - FY SCH M Witness: B. Thies

Line			Forecast Year	Residential Customer	Customer	Forecast Year At Present Rates	Forecast Year Proposed	Forecast Year	
Line Number		Service Area & Customer Type	Customer Count		Equivalents	At Present Rates		Proposed Monthly Rate	
1		Service Area & customer Type	customer count	Equivalent	Lyuivalents		Nevenue	wontiny Nate	Increase
2	Residential (Flat)		336	1.00	336.0	\$90,000	\$426,747	\$105.84	374%
3	. ,								
4									
5									
6								_	
7	Total		336		336	; ;	\$426,747		
8									
9									
10									
11									
12									
13									
14 15									
15									
10									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									

Bluegrass Water Utility Operating Company, LLC Case No. 2020-00290 Typical Bill Comparison

Data: <u>X</u> Base Period <u>X</u> Forecast Period Version: <u>X</u> Original _Updated _Revised

Exhibit 21, Schedule N Work Papers/[BGUOC 2020 Rate Case - Schedule N - Rate Comparison.xlsx]Bill Comparison Witness: B. Thies

Type of Charge	Service Area	Current Rates (per	Proposed Rates	Change R	Requested
Type of charge	Service Area	month)	(per month)	\$	%
Total Monthly Sewer – Single Residential per unit					
	Airview Estates	\$41.36	\$96.14	\$54.78	132.5%
	Brocklyn Subdivision- Single Family	\$40.00	\$96.14	\$56.14	140.4%
	Fox Run Estates	\$55.85	\$96.14	\$40.29	72.1%
	Great Oaks Subdivision	\$28.84	\$96.14	\$67.30	233.4%
	Golden Acres Subdivision	\$39.57	\$96.14	\$56.57	143.0%
	Kingswood Development	\$38.84	\$96.14	\$57.30	147.5%
	Lake Columbia Estates	\$50.32	\$96.14	\$45.82	91.1%
	Longview and Homestead Subdivisions	\$30.00	\$96.14	\$66.14	220.5%
	Persimmon Ridge Subdivision	\$35.00	\$96.14	\$61.14	174.7%
	City of River Bluff and environs	\$58.16	\$96.14	\$37.98	65.3%
	Timberland Subdivision	\$34.71	\$96.14	\$61.43	177.0%
Total Monthly Sewer – Mulit Residential per unit	Brocklyn Subdivision – Multi Family	\$30.40	\$72.11	\$41.71	137.2%
Total Monthly Sewer Bill – Commercial					
	TBD	\$0.00			
Flat Rate	Persimmon Ridge Subdivision	\$35.00 per residential equivalent of 12,000 gallons	\$240.36	\$205.36	234.7%
Total Monthly Water Bill - Residential					
	Center Ridge	\$22.79	\$105.84	\$83.05	364.4%

Bluegrass Water Utility Operating Company, LLC Case No. 2020-00290 Cost of Capital Summary

Exhibit 21, Schedule J

Work Papers/[BGUOC Rate Case 2020 - Cost of Capital.xlsx]Cost of Capital - SCH J Witnesses: J. Nelson & D. D'Ascendis

DATA: X BASE PERIOD X FORECAST PERIOD VERSION: X ORIGINAL _UPDATED _REVISED

Line		% of Hypothetical	Net Carrying	Cost	Terminal
Number	Class of Capital	Capital Structure	Amount	Rate	Weighted Cost
1					
2	Long-Term Debt	50%		9.50%	4.75%
3					
4	Common Equity	50%		11.80%	5.90%
5					
6					
7	Total Capital	100.00%			10.65%
8					
9					
10					

Case No. 2020-00290 Rate Base Summary Base Year for the 12 Months ended December 31, 2020

Exhibit 21, Schedule B-1

Data: X Base Period _ Forecast Period Version: X Original _Updated _Revised Work Papers/Rate Base/[BGUOC 2020 Rate Case - Rate Base (Sewer).xlsx]BY Rate Base - Sewer B1 Witness: B. Thies

		Supporting	
		Reference	End of Period
Line		Schedule	Amount
No.	Rate Base Component	Sewer	Sewer
1			
2	Utility Plant In Service	B-2	3,538,590
3			
4	Accumulated Depreciation	B-3	(1,104,380)
5			
6			
7	Net Utility Plant in Service		2,434,211
8			
9			
10	Construction Work In Progress	B-4	881,255
11			
12	Working Capital Allowance	B-5	\$166,199
13			
14	Contributions in Aid of Construction	B-6	(34,274)
15			
16			
17	Jurisdicitional Rate Base		3,447,390
18			

Case No. 2020-00290 Rate Base Summary Forecast Year for the 12 Months ended April 30, 2022

Exhibit 21, Schedule B-1

Data: _ Base Period X Forecast Period Version: X Original _Updated _Revised Work Papers/Rate Base/[BGUOC 2020 Rate Case - Rate Base (Sewer).xlsx]FY Rate Base - Sewer B1 Witness: B. Thies

		Supporting		13 Mo.
		Reference	End of Period	Forecasted
Line		Schedule	Amount	Period Average
No.	Rate Base Component	Sewer	Sewer	Sewer
1				
2	Utility Plant In Service	B-2	10,135,290	8,438,874
3				
4	Accumulated Depreciation	В-3	(2,720,966)	(2,564,880)
5				
6				
7	Net Utility Plant in Service		7,414,324	5,873,995
8				
9				
10	Construction Work In Progress	B-4	-	877,758
11				
12	Working Capital Allowance	B-5	256,178	256,178
13				
14	Contributions in Aid of Construction	B-6	(87,144)	(100,385)
15				
16				
17	Jurisdicitional Rate Base		7,583,358	6,907,546
18				

Case No. 2020-00290 Plant in Service by Accounts with Gross Additions, Retirements & Transfers Base Year for the 12 Months ended December 31, 2020

Data: X Base Period _ Forecast Period Version: X Original _Updated _Revised Exhibit 21, Schedule B-2 Work Papers/Rate Base/[BGUOC 2020 Rate Case - Rate Base (Sewer).xlsx]UPIS - BY B2 Witness: B. Thies

			Base Period			
	NARUC		Beginning			Base Period
ine	Acct.		Balance	Additions	Retirements	Ending Balance
No.	No.	Account Title	Sewer	Sewer	Sewer	Sewer
1						
2						
3	303	Miscellaneous Intangible Plant	3,700	-	-	3,70
4	310.1	Land and Land Rights	50,250	-	-	50,250
5	311	S&I Source of Supply	74,735	132,677	-	207,41
6	352.1	Collection Sewers Force Mains	-	1,384,812	-	1,384,81
7	352.2	Collection Sewers Gravity	621,064	-	-	621,06
8	363	Electric Sewer Pumping Equip	29,587	63,433	-	93,02
9	370	Land and Land Rights	10,757	-	-	10,75
10	372	Treatment & Disposal Equipment	407,215	-	-	407,21
11	373	Plant Sewers	192,288	386,592	-	578,88
12	375	Outfall Sewer Lines	-	4,756	-	4,75
13	391.1	Office Furn Equip (IT)	1,853	-	-	1,853
14	393	Communication Equipment	-	116,047	-	116,04
15						
16		Total General	1,391,449	2,088,317	-	3,479,76
17						
18	Various	Acquisitions	-	58,825	-	58,82
19						
20		Total Utility Plant in Service	1,391,449	2,147,142	-	3,538,59

Case No. 2020-00290 Plant in Service by Accounts with Gross Additions, Retirements & Transfers Forecast Year for the 12 Months ended April 30, 2022

Data: _ Base Period X Forecast Period Version: X Original _Updated _Revised Exhibit 21, Schedule B-2 Work Papers/Rate Base/[BGUOC 2020 Rate Case - Rate Base (Sewer).xlsx]UPIS - FY B2 Witness: B. Thies

			Forecast Period				
	NARUC		Beginning			Forecast Period	13 Month
.ine	Acct.		Balance	Additions	Retirements	Ending Balance	Average
No.	No.	Account Title	Sewer	Sewer	Sewer	Sewer	Sewer
1							
2							
3	303	Miscellaneous Intangible Plant	3,700	-	-	3,700	3,70
4	310.1	Land and Land Rights	50,250	-	-	50,250	50,250
5	311	S&I Source of Supply	363,412	249,500	-	612,912	424,14
6	352.1	Collection Sewers Force Mains	1,621,007	262,500	-	1,883,507	1,742,54
7	352.2	Collection Sewers Gravity	855,064	111,500	-	966,564	922,602
8	363	Electric Sewer Pumping Equip	163,021	70,000	-	233,021	177,17
9	370	Land and Land Rights	10,757	-	-	10,757	10,75
10	372	Treatment & Disposal Equipment	1,206,215	1,666,500	-	2,872,715	1,962,484
11	373	Plant Sewers	593,880	449,700	-	1,043,580	755,39
12	375	Outfall Sewer Lines	8,756	25,000	-	33,756	31,83
13	391.1	Office Furn Equip (IT)	1,853	-	-	1,853	1,853
14	393	Communication Equipment	124,047	105,000	-	229,047	162,50
15							
16		Total General	5,001,961	2,939,700	-	7,941,661	6,245,24
17							
18	Various	Acquisitions	2,193,629	-	-	2,193,629	2,193,62
19							
20		Total Utility Plant in Service	7,195,590	2,939,700	-	10,135,290	8,438,87

Case No. 2020-00290 Accumulated Depreciation Base Year for the 12 Months ended December 31, 2020

Exhibit 21, Schedule B-3

Data: X Base Period _ Forecast Period Version: X Original _Updated _Revised Work Papers/Rate Base/[BGUOC 2020 Rate Case - Rate Base (Sewer).xlsx]AccDep - BY B3 Witness: B. Thies

1.500.0	NARUC		Base Period	Accumulated
Line	Acct.	A	Plant Investment	Reserve Balances
No.	No.	Account Title	Sewer	Sewer
1				
2				
3	303	Miscellaneous Intangible Plant	3,700	-
4	310.1	Land and Land Rights	50,250	-
5	311	S&I Source of Supply	207,412	44,055
6	352.1	Collection Sewers Force Mains	1,384,812	12,322
7	352.2	Collection Sewers Gravity	621,064	483,581
8	363	Electric Sewer Pumping Equip	93,021	28,962
9	370	Land and Land Rights	10,757	-
10	372	Treatment & Disposal Equipment	407,215	354,211
11	373	Plant Sewers	578,880	175,120
12	375	Outfall Sewer Lines	4,756	48
13	391.1	Office Furn Equip (IT)	1,853	1,853
14	393	Communication Equipment	116,047	3,868
15				
16		Total General	3,479,765	1,104,020
17				
18	Various	Acquistions	58,825	359
19	-			
20		Total Accumulated Depreciation	3,538,590	1,104,380
21			, -,	, ,

Case No. 2020-00290 Accumulated Depreciation Forecast Year for the 12 Months ended April 30, 2022

Exhibit 21, Schedule B-3

Data: _ Base Period X Forecast Period Version: X Original _Updated _Revised Work Papers/Rate Base/[BGUOC 2020 Rate Case - Rate Base (Sewer).xlsx]AccDep - FY B3 Witness: B. Thies

				Accumulated	
	NARUC		Forecast Period	Reserve	
Line	Acct.		Plant Investment	Balances	13 mo. Average
No.	No.	Account Title	Sewer	Sewer	Sewer
1					
2					
3	303	Miscellaneous Intangible Plant	3,700	-	-
4	310.1	Land and Land Rights	50,250	-	-
5	311	S&I Source of Supply	612,912	63,067	54,587
6	352.1	Collection Sewers Force Mains	1,883,507	57,634	39,646
7	352.2	Collection Sewers Gravity	966,564	507,429	498,006
8	363	Electric Sewer Pumping Equip	233,021	50,482	41,062
9	370	Land and Land Rights	10,757	-	-
10	372	Treatment & Disposal Equipment	2,872,715	469,432	416,194
11	373	Plant Sewers	1,043,580	199,228	188,419
12	375	Outfall Sewer Lines	33,756	761	424
13	391.1	Office Furn Equip (IT)	1,853	1,853	1,853
14	393	Communication Equipment	229,047	17,672	11,499
15					
16		Total General	7,941,661	1,367,558	1,251,688
17					
18	Various	Acquistions	2,193,629	1,353,408	1,313,191
19					
20		Total Accumulated Depreciation	10,135,290	2,720,966	2,564,880

Case No. 2020-00290 Depreciation Accural Rates and Accumulated Balances by Account Base Year for the 12 Months ended December 31, 2020

Data: X Base Period _ Forecast Period Version: X Original _Updated _Revised Exhibit 21, Schedule B-3.1

Work Papers/Rate Base/[BGUOC 2020 Rate Case - Rate Base (Sewer).xlsx]Dep - BY B3.1

Witness: B. Thies

Line	NARUC Acct.		Plant Investment	Accumulated Reserve	Current Accrual Rate	Calculated Depreciation Expense	Net Salvage	Average Service Life
No.	No.	Account Title	Sewer	Sewer	Sewer	Sewer	Sewer	Sewer
1								
2								
	303	Miscellaneous Intangible Plant	3,700	-				
4	310.1	Land and Land Rights	50,250	-				
5	311	S&I Source of Supply	207,412	44,055	3.67%	7,605	-10%	30
6	352.1	Collection Sewers Force Mains	1,384,812	12,322	2.00%	27,696	0%	50
7	352.2	Collection Sewers Gravity	621,064	483,581	2.00%	12,421	0%	50
8	363	Electric Sewer Pumping Equip	93,021	28,962	10.00%	9,302	0%	10
9	370	Land and Land Rights	10,757	-		-		
10	372	Treatment & Disposal Equipment	407,215	354,211	5.00%	20,361	-10%	22
11	373	Plant Sewers	578,880	175,120	2.50%	14,472	0%	40
12	375	Outfall Sewer Lines	4,756	48	2.00%	95	0%	50
13	391.1	Office Furn Equip (IT)	1,853	1,853	5.00%	93	0%	20
14	393	Communication Equipment	116,047	3,868	6.67%	7,736	0%	15
15								
16	Various	Acquistions	58,825	359	3.67%	2,157	Median Depreciati	on Rate Used
17					-			
18		Total Depreciable Property	3,479,765	1,104,020		99,782		
19					Ξ			

Case No. 2020-00290 Depreciation Accural Rates and Accumulated Balances by Account Forecast Year for the 12 Months ended April 30, 2022

Data: _ Base Period X Forecast Period Version: X Original _Updated _Revised Exhibit 21, Schedule B-3.1

Work Papers/Rate Base/[BGUOC 2020 Rate Case - Rate Base (Sewer).xlsx]Dep - FY B3.1

Witness: B. Thies

Line No.	NARUC Acct. No.	Account Title	Plant Investment Sewer	Accumulated Reserve Sewer	Current Accrual Rate Sewer	Calculated Depreciation Expense Sewer	Net Salvage Sewer	Average Service Life Sewer
1	NO.	Account the	Jewei	Jewei	Jewei	Sewer	Jewei	Jewei
2								
3	303	Miscellaneous Intangible Plant	3,700	-				
4	310.1	Land and Land Rights	50,250	-				
5	311	S&I Source of Supply	612,912	63,067	3.67%	22,473	-10%	30
6	352.1	Collection Sewers Force Mains	1,883,507	57,634	2.00%	37,670	0%	50
7	352.2	Collection Sewers Gravity	966,564	507,429	2.00%	19,331	0%	50
8	363	Electric Sewer Pumping Equip	233,021	50,482	10.00%	23,302	0%	10
9	370	Land and Land Rights	10,757	-		-		
10	372	Treatment & Disposal Equipment	2,872,715	469,432	5.00%	143,636	-10%	22
11	373	Plant Sewers	1,043,580	199,228	2.50%	26,089	0%	40
12	375	Outfall Sewer Lines	33,756	761	2.00%	675	0%	50
13	391.1	Office Furn Equip (IT)	1,853	1,853	5.00%	93	0%	20
14	393	Communication Equipment	229,047	17,672	6.67%	15,270	0%	15
15								
16	Various	Acquistions	2,193,629	1,353,408	3.67%	80,433	Median Depreciation	on Rate Used
17								
18		Total Depreciable Property	7,941,661	1,367,558	-	288,540		
19					-			

Case No. 2020-00290 Consturtion Work in Progress - Percent Complete Base Year for the 12 Months ended December 31, 2020

Data: X Base Period _ Forecast Period Version: X Original _Updated _Revised Exhibit 21, Schedule B-4 Work Papers/Rate Base/[BGUOC 2020 Rate Case - Rate Base (Sewer).xlsx]CWIP - BY B4 Witness: B. Thies

			Date	Estimated				Total Estimated
			Construction	Completion	% of Elapsed	Original Budget	Current Budget	Project
Line			Began	Date	Time	Estimate	Estimate	Expenditures
No.	Project Name	Service Area/Type	Sewer	Sewer	Sewer	Sewer	Sewer	Sewer
1								
2	Plant Rehabilitation & Flow Equalization	Airview - Wastewater	Sep-20	Mar-21	59.4%	230,000	230,000	136,572
3	Total Plant Replacement With MBBR Plant	Brocklyn - Wastewater	Sep-20	May-21	42.4%	650,000	650,000	275,371
4	Plant Rehabilitation With Flow Equalization & Sludge Holding	Fox Run - Wastewater	Sep-20	Mar-21	52.9%	105,000	105,000	55,516
5	Final Plant Rehabilitation	Kingswood - Wastewater	Sep-20	Apr-21	48.9%	15,000	15,000	7,338
6	Flow Equalization & Final Plant Rehabilitation	Lake Columbia - Wastewater	Sep-20	Apr-21	50.0%	155,000	155,000	77,482
7	Final Plant Rehabilitation	LH Treatment - Wastewater	Sep-20	Jan-21	87.8%	36,500	36,500	32,056
8	Plant Rehabilitation With Flow Equalization & Sludge Digestor	Golden Acres - Wastewater	Sep-20	Apr-21	46.7%	136,500	136,500	63,717
9	Plant Rehabilitation & Sludge Digestor Replacement	Great Oaks - Wastewater	Sep-20	Mar-21	50.5%	46,000	46,000	23,248
10	Plant Rehabilitation	River Bluffs - Wastewater	May-20	Mar-21	73.1%	145,500	145,500	106,347
11	Plant Rehabilitation With MBBR & New Digestor	Timberland - Wastewater	Sep-20	Mar-21	50.5%	205,000	205,000	103,607
12								
13								

13

14

15

16 1,724,500 1,724,500 881,255

17

Case No. 2020-00290 Consturtion Work in Progress - Percent Complete Forecast Year for the 12 Months ended April 30, 2022

Data: _ Base Period X Forecast Period Version: X Original _Updated _Revised Exhibit 21, Schedule B-4 Work Papers/Rate Base/[BGUOC 2020 Rate Case - Rate Base (Sewer).xlsx]CWIP - FY B4 Witness: B. Thies

Line			Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Estimated Project Expenditures
No.	Project Name	Service Area/Type	Sewer	Sewer	Sewer	Sewer	Sewer	Sewer
1	Project Name	Service Area/Type	Sewer	Sewei	Sewei	Sewei	Sewei	Sewer
2	Plant Expansion & System Rehabilitation	Delaplain - Wastewater	Jan-21	Apr-22	100.0%	897,000	897,000	897,000
3	MBBR Addition & System Rehabilitation	Herrington Haven - Wastewater	Jan-21		100.0%	172,200	172,200	172,200
4	System Rehabilitation	SpringCrest - Wastewater	Jan-21		100.0%	76,000	76,000	76,000
5	MBBR Conversion & System Rehabilitation		Jan-21	-	100.0%	375,500	375,500	375,500
6						,		
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								

 17
 1,520,700
 1,520,700
 1,520,700

 18

Case No. 2020-00290 Working Capital Base Year for the 12 Months ended December 31, 2020

Exhibit 21, Schedule B-5

Data: X Base Period _ Forecast Period Version: X Original _Updated _Revised Work Papers/Rate Base/[BGUOC 2020 Rate Case - Rate Base (Sewer).xlsx]WC - BY B5

Witness: B. Thies

Line				
No.	Description	Amount	Lead Days	Dollar Days
1				
2				
3	Operating Expenses	\$1,329,592	45	\$166,199
4				
5	Total Working Capital	\$1,329,592	45	\$166,199
6				

Case No. 2020-00290 Working Capital Forecast Year for the 12 Months ended April 30, 2022

Exhibit 21, Schedule B-5

Data: _ Base Period X Forecast Period Version: X Original _Updated _Revised Work Papers/Rate Base/[BGUOC 2020 Rate Case - Rate Base (Sewer).xlsx]WC - FY B5 Witness: B. Thies

Line				
No.	Description	Amount	Lead Days	Dollar Days
1				
2				
3	Operating Expenses	\$2,049,424	45	\$256,178
4				
5	Total Working Capital	\$2,049,424	45	\$256,178
6				

Case No. 2020-00290 Contributions in Aid of Construction Base Year for the 12 Months ended December 31, 2020

Exhibit 21, Schedule B-6

Data: X Base Period _ Forecast PeriodWork Papers/Rate Base/[BGUOC 2020 Rate Case - Rate Base (Sewer).xlsx]CIAC - BY B6Version: X Original _Updated _RevisedWitness: B. Thies

Line No.	NARUC Acct. No.	Account Title	Workpaper Reference	Total Company Sewer
1				
2				
3	271	Contributions in Aid of Construction	CIAC WP	34,274
4				
5				

Case No. 2020-00290 Contributions in Aid of Construction Forecast Year for the 12 Months ended April 30, 2022

Exhibit 21, Schedule B-6 Work Papers/Rate Base/[BGUOC 2020 Rate Case - Rate Base (Sewer).xlsx]CIAC - FY B6 Witness: B. Thies

Data: _ Base Period X Forecast Period Version: X Original _Updated _Revised

	NARUC			
Line	Acct.		Total Company	13 mo. Average
No.	No.	Account Title	Sewer	Sewer
1				
2				
3	271	Contributions in Aid of Construction	87,144	100,385
4				
5				

Case No. 2020-00290 Rate Base Summary Base Year for the 12 Months ended December 31, 2020

Exhibit 21, Schedule B-1

Data: X Base Period _ Forecast Period Version: X Original _Updated _Revised

Work Papers/Rate Base/[BGUOC 2020 Rate Case - Rate Base (Water).xlsx]BY Rate Base - Water B1 Witness: B. Thies

		Supporting	
		Reference	End of Period
Line		Schedule	Amount
No.	Rate Base Component	Water	Water
1			
2	Utility Plant In Service	B-2	625,523
3			
4	Accumulated Depreciation	B-3	(231,348)
5			
6			
7	Net Utility Plant in Service		394,175
8			
9			
10	Construction Work In Progress	B-4	483,276
11			
12	Working Capital Allowance	B-5	18,155
13			
14	Contributions in Aid of Construction	B-6	(104,889)
15			
16			
17	Jurisdicitional Rate Base		790,717
18			

Case No. 2020-00290 Rate Base Summary Forecast Year for the 12 Months ended April 30, 2022

Exhibit 21, Schedule B-1

Data: _ Base Period X Forecast Period Version: X Original _Updated _Revised Work Papers/Rate Base/[BGUOC 2020 Rate Case - Rate Base (Water).xlsx]FY Rate Base - Water B1 Witness: B. Thies

		Supporting		13 Mo.
		Reference	End of Period	Forecated Period
Line		Schedule	Amount	Average
No.	Rate Base Component	Water	Water	Water
1				
2	Utility Plant In Service	B-2	1,290,903	1,188,537
3				
4	Accumulated Depreciation	B-3	(288,248)	(263,430)
5				
6				
7	Net Utility Plant in Service		1,002,655	925,106
8				
9				
10	Construction Work In Progress	B-4	-	97,909
11				
12	Working Capital Allowance	B-5	35,266	35,266
13				
14	Contributions in Aid of Construction	B-6	(83,189)	(89,322)
15				
16				
17	Jurisdicitional Rate Base		954,732	968,960
18				
19				

Case No. 2020-00290 Utility Plant in Service Account Detail Base Year for the 12 Months ended December 31, 2020

Data: X Base Period _ Forecast Period Version: X Original _Updated _Revised Work Papers/Rate Base/[BGUOC 2020 Rate Case - Rate Base (Water).xlsx]UPIS - BY B2 Witness: B. Thies

Exhibit 21, Schedule B-2

			Base Period			
	NARUC		Beginning			Base Period
Line	Acct.		Balance	Additions	Retirements	Ending Balance
No.	No.	Account Title	Water	Water	Water	Water
1						
2						
3	303	Land & Land Rights	-	2,000	-	2,000
4	304	Structures & Improvements	-	61,081	-	61,081
5	307	Wells and Springs	-	16,110	-	16,110
6	311	Pumping Equipment	-	40,902	-	40,902
7	320	Water Treatment Equipment	-	30,710	-	30,710
8	330	Distribution Reservoirs & Standpipes	-	160,341	-	160,341
9	331	Transmission & Distribution Mains	-	291,621	-	291,621
10	333	Services	-	9,250	-	9,250
11	334	Meters & Meter Installations	-	8,412	-	8,412
12	340	Office Furniture & Eugipment	-	4,795	-	4,795
13	348	Other Tangible Plant	-	300	-	300

14

Case No. 2020-00290 Utility Plant in Service Account Detail Forecast Year for the 12 Months ended April 30, 2022

Data: _ Base Period X Forecast Period Version: X Original _Updated _Revised Work Papers/Rate Base/[BGUOC 2020 Rate Case - Rate Base (Water).xlsx]UPIS - FY B2 Witness: B. Thies

Exhibit 21, Schedule B-2

			Forecast Period				
	NARUC	2	Beginning			Forecast Period	13 Month
Line	Acct.		Balance	Additions	Retirements	Ending Balance	Average
No.	No.	Account Title	Water	Water	Water	Water	Water
1							
2							
3	303	Land & Land Rights	2,000	-	-	2,000	2,000
4	304	Structures & Improvements	61,081	411,630	-	472,711	409,384
5	307	Wells and Springs	16,110	87,500	-	103,610	90,148
6	311	Pumping Equipment	40,902	-	-	40,902	40,902
7	320	Water Treatment Equipment	30,710	120,000	-	150,710	132,248
8	330	Distribution Reservoirs & Standpipes	160,341	46,250	-	206,591	199,476
9	331	Transmission & Distribution Mains	291,621	-	-	291,621	291,621
10	333	Services	9,250	-	-	9,250	9,250
11	334	Meters & Meter Installations	8,412	-	-	8,412	8,412
12	340	Office Furniture & Euqipment	4,795	-	-	4,795	4,795
13	348	Other Tangible Plant	300	-	-	300	300
14							

Case No. 2020-00290 Accumulated Depreciation Base Year for the 12 Months ended December 31, 2020

Exhibit 21, Schedule B-3

Data: X Base Period _ Forecast Period Version: X Original _Updated _Revised Work Papers/Rate Base/[BGUOC 2020 Rate Case - Rate Base (Water).xlsx]AccDep - BY B3 Witness: B. Thies

Line	NARUC		Base Period	Accumulated
Line No.	Acct. No.	Account Title	Plant Investment Water	Reserve Balances Water
1	NO.	Account The	Water	water
2				
3	303	Land & Land Rights	2,000	-
4	304	Structures & Improvements	61,081	4,019
5	307	Wells and Springs	16,110	1,191
6	311	Pumping Equipment	40,902	40,067
7	320	Water Treatment Equipment	30,710	864
8	330	Distribution Reservoirs & Standpipes	160,341	49,911
9	331	Transmission & Distribution Mains	291,621	118,972
10	333	Services	9,250	4,095
11	334	Meters & Meter Installations	8,412	8,412
12	340	Office Furniture & Eugipment	4,795	3,518
13	348	Other Tangible Plant	300	300
14		-		
15				
16		Total Utility Plant In Service	625,523	231,348
17				

Case No. 2020-00290

Accumulated Depreciation

Forecast Year for the 12 Months ended April 30, 2022

Exhibit 21, Schedule B-3

Data: _ Base Period X Forecast Period Version: X Original _Updated _Revised

Work Papers/Rate Base/[BGUOC 2020 Rate Case - Rate Base (Water).xlsx]AccDep - FY B3 Witness: B. Thies

				Accumulated	
	NARUC		Forecast Period	Reserve	
Line	Acct.		Plant Investment	Balances	13 mo. Average
No.	No.	Account Title	Water	Water	Water
1					
2					
3	303	Land & Land Rights	2,000	-	-
4	304	Structures & Improvements	472,711	20,841	12,271
5	307	Wells and Springs	103,610	3,224	2,199
6	311	Pumping Equipment	40,902	40,953	40,717
7	320	Water Treatment Equipment	150,710	3,882	2,391
8	330	Distribution Reservoirs & Standpipes	206,591	75,529	65,229
9	331	Transmission & Distribution Mains	291,621	126,748	123,832
10	333	Services	9,250	4,712	4,481
11	334	Meters & Meter Installations	8,412	8,412	8,412
12	340	Office Furniture & Euqipment	4,795	3,646	3,598
13	348	Other Tangible Plant	300	300	300
14					
15					
16		Total Utility Plant In Service	1,290,903	288,248	263,430
17					

Case No. 2020-00290 Depreciation Accural Rates and Accumulated Balances by Account Base Year for the 12 Months ended December 31, 2020

Exhibit 21, Schedule B-3.1

Data: X Base Period _ Forecast Period Version: X Original _Updated _Revised Work Papers/Rate Base/[BGUOC 2020 Rate Case - Rate Base (Water).xlsx]Dep - BY B3.1 Witness: B. Thies

	NARUC			Accumulated	Current Accrual	Calculated Depreciation		Average Service
Line	Acct.		Plant Investment	Reserve	Rate	Expense	Net Salvage	Life
No.	No.	Account Title	Water	Water	Water	Water	Water	Water
1								
2								
3	303	Land & Land Rights	2,000	-				
4	304	Structures & Improvements	61,081	4,019	3.67%	2,240	-10%	30
5	307	Wells and Springs	16,110	1,191	2.00%	322	0%	50
6	311	Pumping Equipment	40,902	40,067	2.00%	818	0%	50
7	320	Water Treatment Equipment	30,710	864	2.00%	614	0%	50
8	330	Distribution Reservoirs & Standpipes	160,341	49,911	10.00%	16,034	0%	10
9	331	Transmission & Distribution Mains	291,621	118,972	2.00%	5,832	0%	50
10	333	Services	9,250	4,095	5.00%	463	-10%	22
11	334	Meters & Meter Installations	8,412	8,412	2.50%	210	0%	40
12	340	Office Furniture & Eugipment	4,795	3,518	2.00%	96	0%	50
13	348	Other Tangible Plant	300	300	5.00%	15	0%	20
14								
15								
16		Total Depreciable Property	625,523	231,348	-	26,644		
17			i		=	·		

Case No. 2020-00290 Depreciation Accural Rates and Accumulated Balances by Account Forecast Year for the 12 Months ended April 30, 2022

Exhibit 21, Schedule B-3.1

Data: _ Base Period X Forecast Period Version: X Original _Updated _Revised Work Papers/Rate Base/[BGUOC 2020 Rate Case - Rate Base (Water).xlsx]Dep - FY B3.1 Witness: B. Thies

Line	NARUC Acct.		Plant Investment	Accumulated Reserve	Current Accrual Rate	Calculated Depreciation Expense	Net Salvage	Average Service Life
No.	No.	Account Title	Water	Water	Water	Water	Water	Water
1								
2								
3	303	Land & Land Rights	2,000	-				
4	304	Structures & Improvements	472,711	20,841	3.67%	17,333	-10%	30
5	307	Wells and Springs	103,610	3,224	2.00%	2,072	0%	50
6	311	Pumping Equipment	40,902	40,953	2.00%	818	0%	50
7	320	Water Treatment Equipment	150,710	3,882	2.00%	3,014	0%	50
8	330	Distribution Reservoirs & Standpipes	206,591	75,529	10.00%	20,659	0%	10
9	331	Transmission & Distribution Mains	291,621	126,748	2.00%	5,832	0%	50
10	333	Services	9,250	4,712	5.00%	463	-10%	22
11	334	Meters & Meter Installations	8,412	8,412	2.50%	210	0%	40
12	340	Office Furniture & Euqipment	4,795	3,646	2.00%	96	0%	50
13	348	Other Tangible Plant	300	300	5.00%	15	0%	20
14								
15					_			
16		Total Depreciable Property	1,290,903	288,248	_	50,512		

Case No. 2020-00290 Consturtion Work in Progress - Percent Complete Base Year for the 12 Months ended December 31, 2020

Data: X Base Period _ Forecast Period Version: X Original _Updated _Revised

18

Work Papers/Rate Base/[BGUOC 2020 Rate Case - Rate Base (Water).xlsx]CWIP - BY B4 Witness: B. Thies

Exhibit 21, Schedule B-4

			Date					Total Estimated
			Construction	Estimated	% of Elapsed	Original Budget	Current Budget	Project
Line			Began	Completion Date	Time	Estimate	Estimate	Expenditures
No.	Project Name	Service Area/Type	Water	Water	Water	Water	Water	Water
1								
2								
3	System & Well Rehabilitation	Center Ridge WD01 - Water	Jun-20) May-21	58.5%	164,050	164,050	95,996
4	System & Well Rehabilitation	Center Ridge WD02 - Water	Jun-20) May-21	58.5%	261,500	261,500	153,021
5	System & Well Rehabilitation	Center Ridge WD03 - Water	Jun-20) May-21	58.5%	239,280	239,280	140,018
6	System & Well Rehabilitation	Center Ridge WD04 - Water	Jun-20) May-21	58.5%	161,050	161,050	94,241
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17						825,880	825,880	483,276

Case No. 2020-00290 Consturtion Work in Progress - Percent Complete Base Year for the 12 Months ended December 31, 2020

Data: _ Base Period X Forecast Period Version: X Original _Updated _Revised Exhibit 21, Schedule B-4 Work Papers/Rate Base/[BGUOC 2020 Rate Case - Rate Base (Water).xlsx]CWIP - FY B4 Witness: B. Thies

			Date					Total Estimated
			Construction	Estimated	% of Elapsed	Original Budget	Current Budget	Project
Line			Began	Completion Date	Time	Estimate	Estimate	Expenditures
No.	Project Name	Service Area/Type	Water	Water	Water	Water	Water	Water
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17						-	-	-
18								

Case No. 2020-00290 Working Capital Base Year for the 12 Months ended December 31, 2020

Exhibit 21, Schedule B-5

Data: X Base Period _ Forecast Period Version: X Original _Updated _Revised Work Papers/Rate Base/[BGUOC 2020 Rate Case - Rate Base (Water).xlsx]WC - BY B5

Witness: B. Thies

Line				
No.	Description	Amount	Lead Days	Dollar Days
1				
2				
3	Operating Expenses	\$147,260	45	\$18,407
4				
5	Total Working Capital	\$147,260	45	\$18,407
6				

Case No. 2020-00290 Working Capital Forecast Year for the 12 Months ended April 30, 2022

Exhibit 21, Schedule B-5

Data: _ Base Period X Forecast Period Version: X Original _Updated _Revised Work Papers/Rate Base/[BGUOC 2020 Rate Case - Rate Base (Water).xlsx]WC - FY B5

Witness: B. Thies

Line				
No.	Description	Amount	Lead Days	Dollar Days
1				
2				
3	Operating Expenses	\$286,047	45	\$35,756
4				
5	Total Working Capital	\$286,047	45	\$35,756
6				

Case No. 2020-00290 Contributions in Aid of Construction Base Year for the 12 Months ended December 31, 2020

Exhibit 21, Schedule B-6

Data: X Base Period _ Forecast PeriodWork Papers/Rate Base/[BGUOC 2020 Rate Case - Rate Base (Water).xlsx]CIAC - BY B6Version: X Original _Updated _RevisedWitness: B. Thies

Line No.	NARUC Acct. No.	Account Title	Workpaper Reference	Total Company Sewer
1				
2				
3	271	Contributions in Aid of Construction	CIAC WP	104,889
4				
5				

Case No. 2020-00290 Accumulated Depreciation Forecast Year for the 12 Months ended April 30, 2022

Exhibit 21, Schedule B-6

Data: _ Base Period X Forecast Period Version: X Original _Updated _Revised Work Papers/Rate Base/[BGUOC 2020 Rate Case - Rate Base (Water).xlsx]CIAC - FY B6 Witness: B. Thies

	NARUC				
Line	Acct.		Workpaper	Total Company	13 mo. Average
No.	No.	Account Title	Reference	Sewer	Sewer
1					
2					
3	271	Contributions in Aid of Construction	CIAC WP	83,189	89,322
4					
5					