

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

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 to Cure Deficiencies

Please take notice that Bluegrass Water Utility Operating Company, LLC (“Bluegrass Water”) submits this compliance filing, which provides revised Exhibits and Schedules attached hereto to cure the deficiencies identified in the 11/30/20 PSC Letter, as follows:

<u>Regulation 807 KAR 5:001 Section 16</u>	<u>Provided 9-30-20 with Application:</u>	<u>Revised:</u>
(7)(n)	Exh. 11	revised, combined Exh. 11-12
(7)(o)	Exh. 12	
(8)(m)	<i>Sch. M</i>	revised <i>Sch. M-1, M-2</i> (sewer) revised <i>Sch. M-1, M-2</i> (water)
(8)(n)	<i>Sch. N</i>	revised <i>Sch. N</i>

The revised combined Exhibit 11-12 includes footnotes containing the narrative explanations sought for 807 KAR 5:001 Section 16(7)(n)-(o), as well as a statement regarding the 12-month prior to the base period. The revised Schedules M-1 and M-2 for both sewer and water include the base period billing analysis in response to 807 KAR 5:001 Section 16(8)(m). Revised Schedule N addresses additional components of the bill comparison sought for 807 KAR 5:001 Section 16(8)(n). Therefore, the deficiencies identified in the 10/30/20 PSC Staff Letter have all been addressed and cured via these revised Exhibits and Schedules.

Respectfully submitted,

/s/ Kathryn A. Eckert _____

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Exhibit 11-12 (revised)

The following 12 pages replace the one-page spreadsheets that were Exhibits 11 and 12 to the Application submitted on September 30, 2020, with additional information to cure the deficiency as to the requirements of 807 KAR 5:001 Section 16(7)(n) and (o) identified by Commission Staff and ordered to be cured in the Order entered October 30, 2020.

The pages are in reverse chronological order, ending with September 2020 budget data (the last available at the time of the initial submission of the Application) and beginning with partial September 2019 actual data (reflecting Bluegrass's start of utility operations).

Complete monthly budget variance reports do not exist for the first 9 months of the 12 months immediately prior to the base year (which is CY 2020) required by 807 KAR 5:001 Section 16(7)(o) and are not applicable to the Application because Bluegrass first acquired utility facilities and began utility operations in mid-September 2019.

After the Application is deemed filed, Bluegrass will file subsequent months' budget variance reports as they become available.

Bluegrass Utility Operating Company, Inc

All figures US\$ except where noted

	July-2020			August-2020			September-2020
	Actual	Reforecast	Variance	Actual	Budget	Variance	Budget
Revenue							
Sale of Water	7,588	8,065	(476)	7,602	8,065	(463)	8,065
Other Water Operating Revenue	(638)	0	(638)	(1,635)	0	(1,635)	0
Water Revenue	6,950	8,065	(1,115)	5,967	8,065	(2,098)	8,065
Sewer Revenues	62,991	61,142	1,849	62,183	64,440	(2,258)	64,440
Other Sewage Operating Revenue	0	0	0	0	0	0	0
Sewer Revenue	62,991	61,142	1,849	62,183	64,440	(2,258)	64,440
Total Revenue	69,941	69,207	734	68,150	72,505	(4,355)	72,505
Expenses							
Operations Expense							
Source of Supply Expense	0	0	0	0	0	0	0
Water Pumping Expense	2,250	400	(1,850)	868	400	(468)	400
Sewer Pumping Expense	7,225	4,750	(2,475)	9,082	6,000	(3,082)	6,000
Water Treatment Expense	12,317	2,887	(9,430)	14,018	2,887	(11,131) ³	2,887
Trans & Distribution Expense	0	0	0	0	0	0	0
Sewer Treatment & Disposal Expense	55,260	65,600	10,340	73,322	76,660	305	76,660
Customer Accounts Expense	5,160	3,200	(1,960)	6,757	3,600	(3,157)	3,600
Customer Service Expense	0	0	0	0	0	0	0
Administration & General Expense	19,450	17,000	(2,450)	21,223	18,200	(3,023)	18,200
Total Operations Expense	101,662	93,837	(7,825)	125,271	107,747	(20,557)	107,747
Maintenance Expense							
Maint Source of Supply Exp	0	0	0	0	0	0	0
Water Maint Pumping Exp	0	63	63	0	63	63	63
Water Maint Trans & Distr Exp	0	60	60	0	60	60	60
Sewer Maint Collection Exp	0	1,000	1,000	1,435	1,200	(235)	1,200
Sewer Pumping Maint Exp	0	1,000	1,000	3,657	1,200	(2,457)	1,200
Maint Treatm & Disposal Exp	0	1,000	1,000	10,585	1,200	(9,385)	1,200
Total Maintenance Expense	0	3,123	3,123	15,677	3,723	(11,954)	3,723
Total Operations & Maintenance Expense	101,662	96,960	(4,702)	140,948	111,470	(29,478)³	111,470
Overhead Allocation	18,448	18,448	0	18,448	18,448	0	18,448
Total Expenses	120,110	115,408	(4,702)	159,396	129,918	(29,478)	129,918
EBITDA	(50,169)	(46,201)	(3,967)	(91,246)	(57,413)	(33,833)	(57,413)
Interest Expense	0	0	0	0	0	0	0
Depreciation Expense	1,807	3,043	1,236	1,807	3,043	1,236	3,043
CIAC Amortization	0	0	0	0	0	0	0
Amortization Expense	0	0	0	0	0	0	0
Net Income / Loss	(51,975)	(49,244)	(2,731)	(93,053)	(60,456)	(32,597)	(60,456)
	Actual	Reforecast	Variance	Actual	Management Reforecast	Variance	Reforecast
Capital Investment							
Legal and Engineering	39,295	61,042	21,747 ⁴	94,337	61,042	(33,295) ¹	61,042
Capital Improvements	7,086	181,683	174,597 ⁵	564,175	181,683	(382,492) ⁵	181,683

Notes:

- 1 Legal and Engineering value include expense on new acquisitions that was initially recorded as PSI at CSWR and transferred to Bluegrass in the month of August.
- 2 The customer count and revenue variances are due to a delay in closing on the Randview, Carriage Park, Marshall Ridge, Arcadia Pines systems. Those closings are currently scheduled for October.
- 3 Operations & Maintenance Expense is above reforecast for the month of August due to maintenance expense, sewer treatment & disposal and water treatment expense.
 - Maintenance expenses for the month of August include seasonal grounds maintenance costs.
 - Sewer Treatment & Disposal expense increased month over month due to operations and effluent testing expenses for a prior period that were billed late by the vendor.
 - Management is evaluating the budget for water treatment expense.
- 4 The total expected legal and engineering expenses are budgeted over the project period.
- 5 The total expected cost on improvements is budgeted over the project period.

Bluegrass Utility Operating Company, Inc

All figures US\$ except where noted

	June-2020			July-2020			August-2020
	Actual	Reforecast	Variance	Actual	Budget	Variance	Budget
Revenue							
Sale of Water	6,860	6,860	0	7,588	8,065	(476)	0
Other Water Operating Revenue	0	0	0	(638)	0	(638)	0
Water Revenue	6,860	6,860	0	6,950	8,065	(1,115)	0
Sewer Revenues	62,991	62,991	0	62,991	61,142	1,849	0
Other Sewage Operating Revenue	(12)	(12)	0	0	0	0	0
Sewer Revenue	62,979	62,979	0	62,991	61,142	1,849	0
Total Revenue	69,839	69,839	0	69,941	69,207	734	0
Expenses							
Operations Expense							
Source of Supply Expense	0	0	0	0	0	0	0
Water Pumping Expense	0	0	0	2,250	400	(1,850)	0
Sewer Pumping Expense	13,236	13,236	0	7,225	4,750	(2,475)	0
Water Treatment Expense	12,074	12,074	0	12,317	2,887	(9,430)	0
Trans & Distribution Expense	0	0	0	0	0	0	0
Sewer Treatment & Disposal Expense	64,542	64,613	0	55,260	65,600	10,340	0
Customer Accounts Expense	5,455	5,455	0	5,160	3,200	(1,960)	0
Customer Service Expense	0	0	0	0	0	0	0
Administration & General Expense	10,168	9,168	0	19,450	17,000	(2,450)	0
Total Operations Expense	105,475	104,546	(929)	101,662	93,837	(7,825)	0
Maintenance Expense							
Maint Source of Supply Exp	0	0	0	0	0	0	0
Water Maint Pumping Exp	0	0	0	0	63	63	0
Water Maint Trans & Distr Exp	0	0	0	0	60	60	0
Sewer Maint Collection Exp	70	70	0	0	1,000	1,000	0
Sewer Pumping Maint Exp	4,685	4,685	0	0	1,000	1,000	0
Maint Treatm & Disposal Exp	0	0	0	0	1,000	1,000	0
Total Maintenance Expense	4,755	4,755	0	0	3,123	3,123	0
Total Operations & Maintenance Expense	110,230	109,301	(929)	101,662	96,960	(4,702)	0
Overhead Allocation	18,289	18,289	0	18,448	18,448	0 ¹	18,448
Total Expenses	128,519	127,590	(929)	120,110	115,408	(4,702)	18,448
EBITDA	(58,680)	(57,751)	(929)	(50,169)	(46,201)	(3,967)	(18,448)
Interest Expense	0	0	0	0	0	0	0
Depreciation Expense	1,807	3,043	0	1,807	3,043	1,236	0
CIAC Amortization	0	0	0	0	0	0	0
Amortization Expense	0	0	0	0	0	0	0
Net Income / Loss	(60,487)	(60,794)	307	(51,975)	(49,244)	(2,731)	(18,448)
Capital Investment							
Legal and Engineering	21,993	61,042	39,049 ²	39,295	61,042	21,747 ²	0
Capital Improvements	223,930	181,683	(42,247) ³	7,086	181,683	174,597 ³	0

Notes:

- 1 Overhead allocations are reviewed quarterly and adjusted when necessary. An adjustment to Bluegrass' overhead allocation was made in July.
- 2 The total expected legal and engineering expenses are budgeted over the project period.
- 3 The total expected cost on improvements

Bluegrass Utility Operating Company, Inc

All figures US\$ except where noted

	May-2020			June-2020			July-2020
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Revenue							
Sale of Water	0	7,668	(7,668) ¹	6,860	8,065	(1,205)	8,065
Other Water Operating Revenue	0	0	0	0	0	0	0
Water Revenue	0	7,668	(7,668)	6,860	8,065	(1,205)	8,065
Sewer Revenues	62,664	69,294	(6,630)	62,991	61,142	1,849	61,142
Other Sewage Operating Revenue	(24)	0	(24)	(12)	0	(12)	0
Sewer Revenue	62,639	69,294	(6,654)	62,979	61,142	1,837	61,142
Total Revenue	62,639	76,962	(14,322)	69,839	69,207	632	69,207
Expenses							
Operations Expense							
Source of Supply Expense	0	0	0	0	0	0	0
Water Pumping Expense	0	1,167	1,167	0	400	400	400
Sewer Pumping Expense	0	4,433	4,433	13,236	4,750	(8,486)	4,750
Water Treatment Expense	6,062	583	(5,479)	12,074	2,887	(9,187)	2,887
Trans & Distribution Expense	0	4,000	4,000	0	0	0	0
Sewer Treatment & Disposal Expense	60,241	39,667	(20,574)	64,542	65,600	987	65,600
Customer Accounts Expense	3,766	3,200	(566)	5,455	3,200	(2,255)	3,200
Customer Service Expense	0	0	0	0	0	0	0
Administration & General Expense	20,782	17,500	(3,282)	10,168	17,000	7,832	17,000
Total Operations Expense	90,850	70,550	(20,300)	105,475	93,837	(10,709)	93,837
Maintenance Expense							
Maint Source of Supply Exp	0	208	208	0	0	0	0
Water Maint Pumping Exp	0	208	208	0	63	63	63
Water Maint Trans & Distr Exp	0	208	208	0	60	60	60
Sewer Maint Collection Exp	0	1,416	1,416	70	1,000	930	1,000
Sewer Pumping Maint Exp	0	1,416	1,416	4,685	1,000	(3,685)	1,000
Maint Treatm & Disposal Exp	2,315	3,416	1,101	0	1,000	1,000	1,000
Total Maintenance Expense	2,315	6,872	4,557	4,755	3,123	(1,632)	3,123
Total Operations & Maintenance Expense	93,166	77,422	(15,744)	110,230	96,960	(13,270)	96,960
Overhead Allocation	18,289	18,289	0	18,289	18,289	0	18,448
Total Expenses	111,455	95,711	(15,744)	128,519	115,249	(13,270)	115,408
EBITDA	(48,815)	(18,749)	(30,066)	(58,680)	(46,042)	(12,638)	(46,201)
Interest Expense	0	0	0	0	0	0	0
Depreciation Expense	1,807	3,043	1,236	1,807	3,043	(528)	3,043
CIAC Amortization	0	0	0	0	0	0	0
Amortization Expense	0	0	0	0	0	0	0
Net Income / Loss	(50,622)	(21,792)	(28,830)	(60,487)	(49,085)	(11,402)	(49,244)
Capital Investment							
Legal and Engineering	11,924	61,042	49,118 ²	21,993	61,042	39,049 ²	61,042
Capital Improvements	87,016	181,683	94,667 ³	223,930	181,683	(42,247) ³	181,683

Notes:

- The budgeted water customer connections and revenue result from the acquisition of Center Ridge. This acquisition closed on 5/29 and the customers were not billed for the month of May.
- The total expected legal and engineering expenses are budgeted over the project period.
- The total expected cost on improvements is budgeted over the project period.

Bluegrass Utility Operating Company, Inc

All figures US\$ except where noted

	April-2020			May-2020			June-2020
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Revenue							
Sale of Water	0	7,668	(7,668) ¹	0	7,668	(7,668) ¹	7,668
Other Water Operating Revenue	0	0	0	0	0	0	0
Water Revenue	0	7,668	(7,668)	0	7,668	(7,668)	7,668
Sewer Revenues	51,911	69,294	(17,382)	62,664	69,294	(6,630) ²	69,294
Other Sewage Operating Revenue	(12)	0	(12)	(24)	0	(24)	0
Sewer Revenue	51,899	69,294	(17,395)	62,639	69,294	(6,654)	69,294
Total Revenue	51,899	76,962	(25,063)	62,639	76,962	(14,322)	76,962
Expenses							
Operations Expense							
Source of Supply Expense	0	0	0	0	0	0	0
Water Pumping Expense	0	1,167	1,167	0	1,167	1,167	1,167
Sewer Pumping Expense	0	4,433	4,433	0	4,433	4,433	4,433
Water Treatment Expense	0	583	583	6,062	583	(5,479)	583
Trans & Distribution Expense	0	4,000	4,000	0	4,000	4,000	4,000
Sewer Treatment & Disposal Expense	57,239	39,667	(17,572) ³	60,241	39,667	(20,574) ³	39,667
Customer Accounts Expense	7,536	3,200	(4,336)	3,766	3,200	(566)	3,200
Customer Service Expense	0	0	0	0	0	0	0
Administration & General Expense	20,356	17,500	(2,856)	20,782	17,500	(3,282)	17,500
Total Operations Expense	85,132	70,550	(14,582)	90,850	70,550	(20,300)	70,550
Total Maintenance Expense							
Maint Source of Supply Exp	0	208	208	0	208	208	208
Water Maint Pumping Exp	0	208	208	0	208	208	208
Water Maint Trans & Distr Exp	0	208	208	0	208	208	208
Sewer Maint Collection Exp	0	1,416	1,416	0	1,416	1,416	1,416
Sewer Pumping Maint Exp	0	1,416	1,416	0	1,416	1,416	1,416
Maint Treatm & Disposal Exp	289	3,416	3,127	2,315	3,416	1,101	3,416
Total Maintenance Expense	289	6,872	6,583	2,315	6,872	4,557	6,872
Total Operations & Maintenance Expense	85,421	77,422	6,583	93,165	77,422	(15,743)	77,422
Overhead Allocation	18,289	18,289	0	18,289	18,289	0	18,289
Total Expenses	103,710	95,711	0	111,454	95,711	208	95,711
EBITDA	(51,811)	(18,749)	(33,062)	(48,815)	(18,749)	(30,066)	(18,749)
Interest Expense	0	0	0	0	0	0	0
Depreciation Expense	1,807	3,043	1,236	1,807	3,043	1,236	3,043
CIAC Amortization	0	0	0	0	0	0	0
Amortization Expense	0	0	0	0	0	0	0
Net Income / Loss	(53,617)	(21,792)	(31,826)	(50,622)	(21,792)	(28,830)	(21,792)
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Capital Investment							
Legal and Engineering	25,528	61,042	35,514 ⁴	11,924	61,042	49,118 ⁴	61,042
Capital Improvements	31,765	181,683	149,918 ⁵	87,016	181,683	94,667 ⁵	181,683

Notes:

- ¹ The budgeted water customer connections and revenue result from the acquisition of Center Ridge. This acquisition closed on 5/29 and the customers were not billed for the month of May.
- ² May is the first month of billing for the River Bluffs and JOAnne Estates systems.
- ³ The sewer treatment facilities within Bluegrass have experienced higher than expected treatment expense during the startup phase. Management is working to better understand the ongoing variance
- ⁴ The total expected legal and engineering expenses are budgeted over the project period.
- ⁵ The total expected cost on improvements is budgeted over the project period.

Bluegrass Utility Operating Company, Inc

All figures US\$ except where noted

	March-2020			April-2020			May-2020
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Revenue							
Sale of Water	0	0	0	0	7,668	(7,668)	7,668
Other Water Operating Revenue	0	0	0	0	0	0	0
Water Revenue	0	0	0	0	7,668	(7,668)	7,668
Sewer Revenues	50,212	57,935	(7,723)	51,911	69,294	(17,382) ²	69,294
Other Sewage Operating Revenue	(19)	0	(19)	(12)	0	(12)	0
Sewer Revenue	50,193	57,935	(7,742)	51,899	69,294	(17,395)	69,294
Total Revenue	50,193	57,935	(7,742)	51,899	76,962	(25,063)	76,962
Expenses							
Operations Expense							
Source of Supply Expense	0	0	0	0	0	0	0
Water Pumping Expense	0	0	0	0	1,167	1,167	1,167
Sewer Pumping Expense	0	3,600	3,600	0	4,433	4,433	4,433
Water Treatment Expense	0	0	0	0	583	583	583
Trans & Distribution Expense	0	0	0	0	4,000	4,000	4,000
Sewer Treatment & Disposal Expense	55,610	35,000	(20,610) ³	57,239	39,667	(17,572) ³	39,667
Customer Accounts Expense	3,055	3,200	145	7,536	3,200	(4,336)	3,200
Customer Service Expense	0	0	0	0	0	0	0
Administration & General Expense	16,564	16,500	(64)	20,356	17,500	(2,856)	17,500
Total Operations Expense	75,229	58,300	(16,929)	85,132	70,550	(14,582)	70,550
Total Maintenance Expense							
Maint Source of Supply Exp	0	0	0	0	208	208	208
Water Maint Pumping Exp	0	0	0	0	208	208	208
Water Maint Trans & Distr Exp	0	0	0	0	208	208	208
Sewer Maint Collection Exp	1,170	1,000	(170)	0	1,416	1,416	1,416
Sewer Pumping Maint Exp	875	1,000	125	0	1,416	1,416	1,416
Maint Treatm & Disposal Exp	3,180	3,000	(180)	289	3,416	3,127	3,416
Total Maintenance Expense	5,225	5,000	(225)	289	6,872	6,583	6,872
Total Operations & Maintenance Expense	80,455	63,300	(17,155)	85,421	77,422	(7,999)	77,422
Overhead Allocation	18,289	18,289	0	18,289	18,289	0	18,289
Total Expenses	98,744	81,589	(17,155)	103,710	95,711	(7,999)	95,711
EBITDA	(48,550)	(23,654)	(24,896)	(51,811)	(18,749)	(33,062)	(18,749)
Interest Expense	0	0	0	0	0	0	0
Depreciation Expense	1,763	1,807	43	1,807	3,043	1,236	3,043
CIAC Amortization	0	0	0	0	0	0	0
Amortization Expense	0	0	0	0	0	0	0
Net Income / Loss	(50,314)	(25,461)	(24,853)	(53,618)	(21,792)	(31,826)	(21,792)
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Capital Investment							
Legal and Engineering	5,286	61,042	55,756 ⁴	25,528	61,042	35,514 ⁴	61,042
Capital Improvements	84,662	181,683	97,021 ⁵	31,765	181,683	149,918 ⁵	181,683

Notes:

- The number of actual water customers was incorrectly reported as 339 in the March report.
- Bluegrass expects to close on the River Bluffs and JoAnne Estates sewer systems in May. The revenue budget for April anticipated an earlier close date.
- The sewer treatment facilities within Bluegrass have experienced higher than expected treatment expense during the startup phase. Management is working to better understand the ongoing variance.
- The total expected legal and engineering expenses are budgeted over the project period.
- The total expected cost on improvements is budgeted over the project period.

Bluegrass Utility Operating Company, Inc

All figures US\$ except where noted

	February-2020			March-2020			April-2020
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Revenue							
Sale of Water	0	0	0	0	0	0	7,668
Other Water Operating Revenue	0	0	0	0	0	0	0
Water Revenue	0	0	0	0	0	0	7,668
Sewer Revenues	50,398	57,935	(7,537)	50,212	57,935	(7,723)	69,294
Other Sewage Operating Revenue	898	0	898	(19)	0	(19)	0
Sewer Revenue	51,295	57,935	(6,640)	50,193	57,935	(7,742)	69,294
Total Revenue	51,295	57,935	(6,640)	50,193	57,935	(7,742)	76,962
Expenses							
Operations Expense							
Source of Supply Expense	0	0	0	0	0	0	0
Water Pumping Expense	0	0	0	0	0	0	1,167
Sewer Pumping Expense	800	3,600	2,800	0	3,600	3,600	4,433
Water Treatment Expense	0	0	0	0	0	0	583
Trans & Distribution Expense	0	0	0	0	0	0	4,000
Sewer Treatment & Disposal Expense	51,681	35,000	(16,681) ¹	55,610	35,000	(20,610) ¹	39,667
Customer Accounts Expense	3,134	3,200	66	3,055	3,200	145	3,200
Customer Service Expense	0	0	0	0	0	0	0
Administration & General Expense	17,920	16,500	(550)	16,564	16,500	(64)	17,500
Total Operations Expense	73,535	58,300	(15,235)	75,229	58,300	(16,929)	70,550
Total Maintenance Expense							
Maint Source of Supply Exp	0	0	0	0	0	0	208
Water Maint Pumping Exp	0	0	0	0	0	0	208
Water Maint Trans & Distr Exp	0	0	0	0	0	0	208
Sewer Maint Collection Exp	665	1,000	(2,665)	1,170	1,000	(170)	1,416
Sewer Pumping Maint Exp	169	1,000	831	875	1,000	125	1,416
Maint Treatm & Disposal Exp	1,010	3,000	1,990	3,180	3,000	(180)	3,416
Total Maintenance Expense	1,844	5,000	3,156	5,225	5,000	(225)	6,872
Total Operations & Maintenance Expense	75,379	63,300	(12,079)	80,455	63,300	(17,155)	77,422
Overhead Allocation	18,289	18,289	0	18,289	18,289	0	18,289
Total Expenses	93,668	81,589	(12,079)	98,744	81,589	(17,155)	95,711
EBITDA	(42,373)	(23,654)	(18,719)	(48,550)	(23,654)	(24,896)	(18,749)
Interest Expense	0	0	0	0	0	0	0
Depreciation Expense	1,763	1,807	44	1,763	1,807	43	3,043
CIAC Amortization	0	0	0	0	0	0	0
Amortization Expense	0	0	0	0	0	0	0
Net Income / Loss	(44,136)	(25,461)	(18,675)	(50,314)	(25,461)	(24,853)	(21,792)
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Capital Investment							
Legal and Engineering	2,512	61,042	58,530	5,286	61,042	55,756 ²	61,042
Capital Improvements	74,272	181,683	107,411	84,662	181,683	97,021 ³	181,683

Notes:

- The sewer treatment facilities within Bluegrass have experienced higher than expected treatment expense during the startup phase. Management is working to better understand the ongoing variance
- The total expected legal and engineering expenses are budgeted over the project period.
- The total expected cost on improvements is budgeted over the project period.

Bluegrass Utility Operating Company, Inc

All figures US\$ except where noted

	January-2020			February-2020			March-2020
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Revenue							
Sale of Water	0	0	0	0	0	0	0
Other Water Operating Revenue	0	0	0	0	0	0	0
Water Revenue	0	0	0	0	0	0	0
Sewer Revenues	50,374	57,935	(7,561)	50,398	57,935	(7,537)	57,935
Other Sewage Operating Revenue	(1,217)	0	(1,217)	898	0	898	0
Sewer Revenue	49,157	57,935	(8,778)	51,295	57,935	(6,640)	57,935
Total Revenue	49,157	57,935	(8,778)	51,295	57,935	(6,640)	57,935
Expenses							
Operations Expense							
Source of Supply Expense	0	0	0	0	0	0	0
Water Pumping Expense	0	0	0	0	0	0	0
Sewer Pumping Expense	0	3,600	3,600	800	3,600	2,800	3,600
Water Treatment Expense	0	0	0	0	0	0	0
Trans & Distribution Expense	0	0	0	0	0	0	0
Sewer Treatment & Disposal Expense	56,308	35,000	(21,308) ¹	51,681	35,000	(16,681) ¹	35,000
Customer Accounts Expense	3,157	3,200	43	3,134	3,200	66	3,200
Customer Service Expense	0	0	0	0	0	0	0
Administration & General Expense	22,971	16,500	(5,553)	17,920	16,500	(550)	16,500
Total Operations Expense	82,436	58,300	(24,136)	73,535	58,300	(14,365)	58,300
Total Maintenance Expense							
Maint Source of Supply Exp	0	0	0	0	0	0	0
Water Maint Pumping Exp	0	0	0	0	0	0	0
Water Maint Trans & Distr Exp	0	0	0	0	0	0	0
Sewer Maint Collection Exp	0	1,000	4,000	665	1,000	(2,665)	1,000
Sewer Pumping Maint Exp	0	1,000	1,000	169	1,000	831	1,000
Maint Treatm & Disposal Exp	570	3,000	2,430	1,010	3,000	1,990	3,000
Total Maintenance Expense	570	5,000	4,430	1,844	5,000	3,156	5,000
Total Operations & Maintenance Expense	83,006	63,300	(19,706)	75,379	63,300	(12,079)	63,300
Overhead Allocation	18,289	18,289	0	18,289	18,289	0	18,289
Total Expenses	101,295	81,589	(19,706)	93,668	81,589	(12,079)	81,589
EBITDA	(52,138)	(23,654)	(28,484)	(42,373)	(23,654)	(18,719)	(23,654)
Interest Expense	0	0	0	0	0	0	0
Depreciation Expense	1,763	1,807	0	1,763	1,807	0	1,807
CIAC Amortization	0	0	0	0	0	0	0
Amortization Expense	0	0	0	0	0	0	0
Net Income / Loss	(53,901)	(25,461)	(28,441)	(44,136)	(25,461)	(18,675)	(25,461)
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Capital Investment							
Legal and Engineering	6,145	61,042	54,897	2,512	61,042	58,530 ²	61,042
Capital Improvements	109,210	181,683	72,473	74,272	181,683	107,411 ³	181,683

Notes:

- The sewer treatment facilities within Bluegrass have experienced higher than expected treatment expense during the startup phase. Management is working to better understand the ongoing variance
- The total expected legal and engineering expenses are budgeted over the project period.
- The total expected cost on improvements is budgeted over the project period.

Bluegrass Utility Operating Company, Inc

All figures US\$ except where noted

	December-2019			January-2020			Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Revenue							
Sale of Water	0	0	0	0	0	0	0
Other Water Operating Revenue	0	0	0	0	0	0	0
Water Revenue	0	0	0	0	0	0	0
Sewer Revenues	50,260	57,935	(7,674)	50,374	57,935	(7,561)	57,935
Other Sewage Operating Revenue	1,204	0	1,204	(1,217)	0	(1,217)	0
Sewer Revenue	51,465	57,935	(6,470)	49,157	57,935	(8,778)	57,935
Total Revenue	51,465	57,935	(6,470)	49,157	57,935	(8,778)	57,935
Expenses							
Operations Expense							
Source of Supply Expense	0	0	0	0	0	0	0
Water Pumping Expense	0	0	0	0	0	0	0
Sewer Pumping Expense	0	3,624	3,624	0	3,600	3,600	3,600
Water Treatment Expense	0	0	0	0	0	0	0
Trans & Distribution Expense	0	0	0	0	0	0	0
Sewer Treatment & Disposal Expense	60,049	28,678	(31,371)	56,308	35,000	(21,308)	35,000
Customer Accounts Expense	6,136	3,119	(3,017)	3,157	3,200	43	3,200
Customer Service Expense	0	0	0	0	0	0	0
Administration & General Expense	10,720	717	(834)	22,971	16,500	(6,471)	16,500
Total Operations Expense	76,905	36,138	(40,767)	82,436	58,300	(24,136)	58,300
Total Maintenance Expense							
Maint Source of Supply Exp	0	0	0	0	0	0	0
Water Maint Pumping Exp	0	0	0	0	0	0	0
Water Maint Trans & Distr Exp	0	0	0	0	0	0	0
Sewer Maint Collection Exp	527	1,000	473	0	1,000	4,000	1,000
Sewer Pumping Maint Exp	0	1,000	1,000	0	1,000	1,000	1,000
Maint Treatm & Disposal Exp	160	3,000	2,840	570	3,000	2,430	3,000
Total Maintenance Expense	687	5,000	4,313	570	5,000	4,430	5,000
Total Operations & Maintenance Expense	77,592	41,138	(36,454)	83,006	63,300	(19,706)	63,300
Overhead Allocation	205,388	0	(205,388)	18,289	18,289	0	18,289
Total Expenses	282,980	41,138	#####	101,295	81,589	(19,706)	81,589
EBITDA	#####	16,797	#####	(52,138)	(23,654)	(28,484)	(23,654)
Interest Expense	0	0	0	0	0	0	0
Depreciation Expense	5,420	0	(5,420)	1,763	1,807	0	1,807
CIAC Amortization	0	0	0	0	0	0	0
Amortization Expense	0	0	0	0	0	0	0
Net Income / Loss	#####	16,797	#####	(53,901)	(25,461)	(28,441)	(25,461)
Capital Investment							
Legal and Engineering	11,558	61,042	49,484	5,740	61,042	55,302 ¹	61,042
Capital Improvements	135,101	181,683	46,582	109,210	181,683	72,473 ²	181,683

Notes:

- 1 The total expected legal and engineering expenses are budgeted over the project period.
- 2 The total expected cost on improvements is budgeted over the project period.

Bluegrass Utility Operating Company, Inc

All figures US\$ except where noted

	November-2019			December-2019			Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Revenue							
Sale of Water	0	0	0	0	0	0	0
Other Water Operating Revenue	0	0	0	0	0	0	0
Water Revenue	0	0	0	0	0	0	0
Sewer Revenues	58,828	57,935	1,978	50,260	57,935	(7,674)	57,935
Other Sewage Operating Revenue	0	0	0	1,204	0	1,204	0
Sewer Revenue	58,828	57,935	1,978	51,465	57,935	(6,470)	57,935
Total Revenue	58,828	57,935	1,978	51,465	57,935	(6,470)	57,935
Expenses							
Operations Expense							
Source of Supply Expense	0	0	0	0	0	0	0
Water Pumping Expense	0	0	0	0	0	0	0
Sewer Pumping Expense	3,450	3,624	174	0	3,624	3,624	3,624
Water Treatment Expense	0	0	0	0	0	0	0
Trans & Distribution Expense	0	0	0	0	0	0	0
Sewer Treatment & Disposal Expense	55,519	28,678	(26,841)	60,049	28,678	(31,371)	28,678
Customer Accounts Expense	3,100	3,119	18	6,136	3,119	(3,017)	3,119
Customer Service Expense	0	0	0	0	0	0	0
Administration & General Expense	29,372	717	(33,340)	10,720	717	(10,003)	717
Total Operations Expense	91,441	36,138	(59,988)	76,905	36,138	(40,767)	36,138
Total Maintenance Expense							
Maint Source of Supply Exp	0	0	0	0	0	0	0
Water Maint Pumping Exp	0	0	0	0	0	0	0
Water Maint Trans & Distr Exp	0	0	0	0	0	0	0
Sewer Maint Collection Exp	550	1,000	450	527	1,000	473	1,000
Sewer Pumping Maint Exp	960	1,000	40	0	1,000	1,000	1,000
Maint Treatm & Disposal Exp	345	3,000	2,655	160	3,000	2,840	3,000
Total Maintenance Expense	1,855	5,000	3,145	687	5,000	4,313	5,000
Total Operations & Maintenance Expense	93,296	41,138	(56,843)	77,592	41,138	(36,454)	41,138
Overhead Allocation	0	0	0	205,388	0	(205,388) ¹	18,289
Total Expenses	93,296	41,138	(56,843)	282,980	41,138	(241,842)	59,427
EBITDA	(34,468)	16,797	(51,265)	(231,515)	16,797	(248,312)	(1,492)
Interest Expense	0	0	0	0	0	0	0
Depreciation Expense	0	0	0	5,420	0	(5,420)	0
CIAC Amortization	0	0	0	0	0	0	0
Amortization Expense	0	0	0	0	0	0	0
Net Income / Loss	(34,468)	16,797	(51,265)	(236,935)	16,797	(253,732)	(1,492)
Capital Investment							
Legal & Engineering	41,605	61,042	19,437 ²	11,558	61,042	49,484 ²	0
Capital Improvements	79,824	181,683	101,859 ³	135,101	181,683	46,582 ³	181,683

Notes

- 1 An overhead allocation for the fiscal year was added in December.
- 2 The total expected legal and engineering expenses are budgeted over the project period.
- 3 The total expected cost on improvements is budgeted over the project period.

Bluegrass Utility Operating Company, Inc

All figures US\$ except where noted

	October-2019			November-2019			December-2019
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Revenue							
Sale of Water	0	0	0	0	0	0	0
Other Water Operating Revenue	0	0	0	0	0	0	0
Water Revenue	0	0	0	0	0	0	0
Sewer Revenues	46,957	57,935	(10,978)	58,828	57,935	1,978	57,935
Other Sewage Operating Revenue	0	0	0	0	0	0	0
Sewer Revenue	46,957	57,935	(10,978)	58,828	57,935	1,978	57,935
Total Revenue	46,957	57,935	(10,978)	58,828	57,935	1,978	57,935
Expenses							
Operations Expense							
Source of Supply Expense	0	0	0	0	0	0	0
Water Pumping Expense	0	0	0	0	0	0	0
Sewer Pumping Expense	4,732	3,624	(1,108)	3,450	3,624	174	3,624
Water Treatment Expense	0	0	0	0	0	0	0
Trans & Distribution Expense	0	0	0	0	0	0	0
Sewer Treatment & Disposal Expense	49,718	28,678	(19,135)	55,519	28,678	(26,841) ¹	28,678
Customer Accounts Expense	2,579	3,119	540	3,100	3,119	653	3,119
Customer Service Expense	0	0	0	0	0	0	0
Administration & General Expense	2,781	717	(2,064)	29,372	717	(33,340) ²	717
Total Operations Expense	59,810	36,138	(21,767)	91,441	36,138	(59,354)	36,138
Total Maintenance Expense							
Maint Source of Supply Exp	0	0	0	0	0	0	0
Water Maint Pumping Exp	0	0	0	0	0	0	0
Watr Maint Trans & Distr Exp	0	0	0	0	0	0	0
Sewer Maint Collection Exp	0	1,000	1,000	550	1,000	450	1,000
Sewer Pumping Maint Exp	0	1,000	1,000	960	1,000	40	1,000
Maint Treatm & Disposal Exp	2,434	3,000	566	345	3,000	2,655	3,000
Total Maintenance Expense	2,434	5,000	2,566	1,855	5,000	3,145	5,000
Total Operations & Maintenance Expense	62,244	41,138	(19,201)	93,296	41,138	(56,209)	41,138
Overhead Allocation	0	0	0	0	0	0	0
Total Expenses	62,244	41,138	(19,201)	93,296	41,138	(56,209)	41,138
EBITDA	(15,287)	16,797	(32,084)	(34,468)	16,797	(51,265)	16,797
Interest Expense	0	0	0	0	0	0	0
Depreciation Expense	0	0	0	0	0	0	0
CIAC Amortization	0	0	0	0	0	0	0
Amortization Expense	0	0	0	0	0	0	0
Net Income / Loss	(15,287)	16,797	(32,084)	(34,468)	16,797	(51,265)	16,797
Capital Investment							
Legal & Engineering	150,802	61,042	(89,760) ³	41,605	61,042	19,437 ³	0
Capital Improvements	137,972	181,683	43,711 ⁴	79,824	181,683	101,859 ⁴	0

Notes

- 1 Sewer Treatment & Disposal expense for November includes certain startup expenses.
- 2 Administrative & General expense includes two months of some expenses, including insurance expense
- 3 The total expected legal and engineering expenses are budgeted over the project period.
- 4 The total expected cost on improvements is budgeted over the project period.

Bluegrass Utility Operating Company, Inc

All figures US\$ except where noted

	September-2019			October-2019			Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Revenue							
Sale of Water	0	0	0	0	0	0	0
Other Water Operating Revenue	0	0	0	0	0	0	0
Water Revenue	0	0	0	0	0	0	0
Sewer Revenues	0	0	0	46,957	57,935	(10,978)	57,935
Other Sewage Operating Revenue	0	0	0	0	0	0	0
Sewer Revenue	0	0	0	46,957	57,935	(10,978)	57,935
Total Revenue	0	0	0	46,957	57,935	(10,978) ¹	57,935
Expenses							
Operations Expense							
Source of Supply Expense	0	0	0	0	0	0	0
Water Pumping Expense	0	0	0	0	0	0	0
Sewer Pumping Expense	0	3,624	3,624	4,732	3,624	(1,108)	3,624
Water Treatment Expense	0	0	0	0	0	0	0
Trans & Distribution Expense	462	0	(462)	0	0	0	0
Sewer Treatment & Disposal Expense	2,095	28,678	26,583	49,718	28,678	(19,135) ²	28,678
Customer Accounts Expense	0	3,119	3,119	2,579	3,119	540	3,119
Customer Service Expense	0	0	0	0	0	0	0
Administration & General Expense	397	717	320	2,781	717	(2,064)	717
Total Operations Expense	2,954	36,138	33,184	59,810	36,138	(21,767)	36,138
Total Maintenance Expense							
Maint Source of Supply Exp	0	0	0	0	0	0	0
Water Maint Pumping Exp	0	0	0	0	0	0	0
Watr Maint Trans & Distr Exp	0	0	0	0	0	0	0
Sewer Maint Collection Exp	0	1,000	1,000	0	1,000	1,000	1,000
Sewer Pumping Maint Exp	0	1,000	1,000	0	1,000	1,000	1,000
Maint Treatm & Disposal Exp	0	3,000	3,000	2,434	3,000	566	3,000
Total Maintenance Expense	0	5,000	5,000	2,434	5,000	2,566	5,000
Total Operations & Maintenance Expense	2,954	41,138	38,184	62,244	41,138	(19,201)	41,138
Overhead Allocation	0	0	0	0	0	0	0
Total Expenses	2,954	41,138	38,184	62,244	41,138	(19,201)	41,138
EBITDA	(2,954)	(41,138)	38,184	(15,287)	16,797	(32,084)	16,797
Interest Expense	0	0	0	0	0	0	0
Depreciation Expense	0	0	0	0	0	0	0
CIAC Amortization	0	0	0	0	0	0	0
Amortization Expense	0	0	0	0	0	0	0
Net Income / Loss	(2,954)	(41,138)	38,184	(15,287)	16,797	(32,084)	16,797
Capital Investment							
Legal & Engineering	120,508	122,083	1,575 ³	150,802	61,042	(89,760) ³	0
Capital Improvements	0	0	0 ⁴	137,972	181,683	43,711 ⁴	0

Notes

- 1 October was the first monthly billing for Bluegrass customers. Total revenue was lower than anticipated.
- 2 Sewer Treatment & Disposal expense for October includes certain startup expenses.
- 3 The total expected legal and engineering expenses are budgeted over the project period.
- 4 The total expected cost on improvements is budgeted over the project period.

Bluegrass Utility Operating Company, Inc

All figures US\$ except where noted

	August-2019			September-2019			Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Revenue							
Sale of Water	0	0	0	0	0	0	0
Other Water Operating Revenue	0	0	0	0	0	0	0
Water Revenue	0	0	0	0	0	0	0
Sewer Revenues	0	0	0	0	0	0	57,935
Other Sewage Operating Revenue	0	0	0	0	0	0	0
Sewer Revenue	0	0	0	0	0	0	57,935
Total Revenue	0	0	0	0	0	0	57,935
Expenses							
Operations Expense							
Source of Supply Expense	0	0	0	0	0	0	0
Water Pumping Expense	0	0	0	0	0	0	0
Sewer Pumping Expense	0	0	0	0	3,624	0	3,624
Water Treatment Expense	0	0	0	0	0	0	0
Trans & Distribution Expense	0	0	0	462	0	(462)	0
Sewer Treatment & Disposal Expense	0	0	0	2,095	28,678	(2,095)	28,678
Customer Accounts Expense	0	0	0	0	3,119	0	3,119
Customer Service Expense	0	0	0	0	0	0	0
Administration & General Expense	0	0	0	397	717	(397)	717
Total Operations Expense	0	0	0	2,954	36,138	(2,954)	36,138
Total Maintenance Expense							
Maint Source of Supply Exp	0	0	0	0	0	0	0
Water Maint Pumping Exp	0	0	0	0	0	0	0
Watr Maint Trans & Distr Exp	0	0	0	0	0	0	0
Sewer Maint Collection Exp	0	0	0	0	1,000	0	1,250
Sewer Pumping Maint Exp	0	0	0	0	1,000	0	1,250
Maint Treatm & Disposal Exp	0	0	0	0	3,000	0	2,500
Total Maintenance Expense	0	0	0	0	5,000	0	5,000
Total Operations & Maintenance Expense	0	0	0	2,954	41,138	(2,954)	41,138
Overhead Allocation							
Total Expenses	0	0	0	2,954	41,138	(2,954)	41,138
EBITDA	0	0	0	(2,954)	(41,138)	38,184	16,797
Interest Expense	0	0	0	0	0	0	0
Depreciation Expense	0	0	0	0	0	0	0
CIAC Amortization	0	0	0	0	0	0	0
Amortization Expense	0	0	0	0	0	0	0
Net Income / Loss	0	0	0	(2,954)	(41,138)	38,184	16,797
	Actual	Budget	Variance	Actual	Budget	Variance	
Capital Investment							
Legal & Engineering	0	0	0	120,508	122,083	1,575	0
Capital Improvements	0	0	0	0	0	0	0

Notes

- Acquisitions of initial phase Bluegrass systems were completed in September.
- The total expected legal and engineering expenses are budgeted over the project period.
- The total expected cost on improvements is budgeted the project period.

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

Exhibit 21, Schedule M-1

DATA: _BASE PERIOD X FORECAST PERIOD Work Papers/[BGUOC 2020 Rate Case - Revenue Requirement and Conversion Factor (Sewer).xlsx]FY Billing Analysis - SCH M-1

VERSION: _ ORIGINAL _ UPDATED X REVISED

Witness: B. Thies

Line Number	Service Area & Customer Type	Forecast Year Customer Count	Residential Customer Equivalent	Customer Equivalents	Forecast Year At Present Rates	Forecast Year Proposed Revenue	Forecast Year Proposed Monthly Rate	Percentage Increase
1								
2	Single Residential	2,046	1.00	2,046.00	\$818,219	\$2,360,492	\$96.14	188.49%
3	Multi Residential ¹	82	0.75	61.50	\$29,914	\$70,953	\$72.11	137.19%
4	Commercial (Flat) ²	4	2.50	10.00	\$1,440	\$11,537	\$240.36	701.19%
5	Commercial/Industrial (Metered)	34	N/A ³	N/A ³	\$308,175	\$889,058	\$2,179.06	188.49%
6								
7	Total	2,166			\$1,154,988	\$3,332,040		

¹ Multi Residential Rate based on current Brocklyn service area tariff of 75% residential equivalent for multi-tenant residential user.

² Commercial Rate based on 1" meter water use equivalency from AWWA that is the standard water meter size for commercial water users.

³ Percent increase on usage rate equivalent to revenue requirement increase using 2019 reported revenue 188.49%

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

Exhibit 21, Schedule M-2

DATA: X BASE PERIOD _ FORECAST PERIOD
 VERSION: _ ORIGINAL _ UPDATED X REVISED

Work Papers/[BGUOC 2020 Rate Case - Revenue Requirement and Conversion Factor (Sewer).xlsx]BY Billing Analysis - SCH M-2

Witness: B. Thies

Line Number	Service Area & Customer Type	Base Year Customer Count	Residential Customer Equivalent	Customer Equivalent	Base Year At Present Rates	Forecast Year Proposed Revenue	Forecast Year Proposed Monthly Rate	Percentage Increase
1								
2	Single Residential	1,739	1.00	1,739.00	\$725,038	\$2,006,303	\$96.14	176.72%
3	Multi Residential ¹	82	0.75	61.50	\$29,914	\$53,215	\$72.11	77.90%
4	Commercial (Flat) ^{2 3}	4	2.50	10.00	\$940	\$28,843	\$240.36	2968.38%
5								
6	Total	1,825			\$755,892	\$2,088,360		
7								
8								
9								
10								
11								
12								

¹ Multi Residential Rate based on current Brocklyn service area tariff of 75% residential equivalent for multi-tenant residential user.

² Commercial Rate based on 1" meter water use equivalency from AWWA that is the standard water meter size for commercial water users.

³ Commercial/Industrial (Metered) Customers are omitted due to Delaplain service area not being acquired during Base Year

16
17
18

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 FORECAST PERIOD Work Papers/[BGUOC 2020 Rate Case - Revenue Requirement and Conversion Factor (Water).xlsx]Billing Analysis - FY SCH M-1
 VERSION: ORIGINAL UPDATED REVISED Witness: B. Thies

Line Number	Service Area & Customer Type	Forecast Year Customer Count	Residential Customer Equivalent	Customer Equivalents	Forecast Year At Present Rates	Forecast Year Proposed Revenue	Forecast Year Proposed Monthly Rate	Forecast Year Percentage Increase
1								
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								

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

Exhibit 21, Schedule M-2

DATA: **BASE PERIOD** **FORECAST PERIOD** Work Papers/[BGUOC 2020 Rate Case - Revenue Requirement and Conversion Factor (Water).xlsx]Billing Analysis - BY SCH M-2

VERSION: **ORIGINAL** **UPDATED** **REVISED**

Witness: B. Thies

Line Number	Service Area & Customer Type	Base Year Customer Count	Residential Customer Equivalent	Customer Equivalents	Base Year At Present Rates	Forecast Year Proposed Revenue	Forecast Year Proposed Monthly Rate	Percentage Increase
1								
2	Residential (Flat)	336	1.00	336.0	\$90,000	\$426,747	\$105.84	374%
3								
4								
5								
6								
7	Total	336				\$426,747		
8								
9								
10								
11								

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

Data: X Base Period X Forecast Period
Version: _ Original _ Updated X Revised

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

Type of Charge	Service Area	Current Rates (per month)	Proposed Rates (per month)	Change Requested	
				\$	%
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%
	Arcadia Pines Subdivision	\$25.00	\$96.14	\$71.14	284.6%
	Carriage Park Subdivision	\$16.00	\$96.14	\$80.14	500.9%
	Marshall Ridge Subdivision	\$15.00	\$96.14	\$81.14	541.0%
	Randview Subdivision	\$25.00	\$96.14	\$71.14	284.6%
	I-75 & Delaplain Road interchange area (Scott County)	\$12.50	\$96.14	\$83.64	669.1%
	Herrington Haven and Woodland Estates	\$49.66	\$96.14	\$46.48	93.6%
	Springcrest Sewer (Jessamine County)	\$27.43	\$96.14	\$68.71	250.5%
	Woodland Acres	\$19.47	\$96.14	\$76.67	393.8%
Total Monthly Sewer – Multit Residential per unit					
	Brocklyn Subdivision – Multi Family	\$30.40	\$72.11	\$41.71	137.2%
	Randview Subdivision - Duplex	\$25.00	\$72.11	\$47.11	188.4%
Total Monthly Sewer Bill – Commercial					
Flat Rate	Persimmon Ridge Subdivision ¹	\$35.00 per residential equivalent of 12,000 gallons	\$240.36	\$205.36	586.7%
	Randview Subdivision	\$25.00	\$240.36	\$215.36	861.4%
Total Monthly Sewer – Industrial/Commercial (Metered)					
	I-75 & Delaplain Road interchange area (Scott County)	\$755.33	\$2,179.28	\$1,423.95	188.5%
Total Monthly Water Bill - Residential					
	Center Ridge	\$22.79	\$105.84	\$83.05	364.4%

¹ Persimmon Ridge Current Average Bill is \$35/month