

# **Exhibit 1**

FOR Middlesboro and Clinton and Adjacent Territory  
Community, Town or City

P.S.C. KY. NO. 3

SHEET NO. 1

Water Service Corporation of Kentucky  
(Name of Utility)

CANCELLING P.S.C. KY. NO. 2 (in its entirety)

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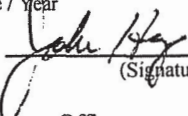
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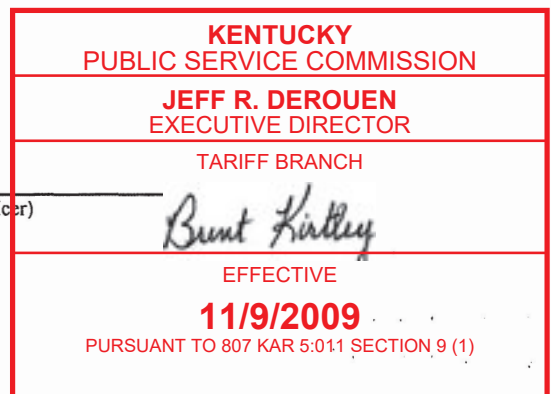
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DATE OF ISSUE	November 9, 2009 Month / Date / Year
DATE EFFECTIVE	November 9, 2009 Month / Date / Year
ISSUED BY	John Hoy  (Signature of Officer)
TITLE	Chief Regulatory Officer
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION	
IN CASE NO. <u>2008-00563</u>	DATED November 9, 2009





FOR Middlesboro and Clinton and Adjacent Territory  
Community, Town or City

P.S.C. KY. NO. 3

SHEET NO. 2

Water Service Corporation of Kentucky  
(Name of Utility)

CANCELLING P.S.C. KY. NO. 2 (in its entirety)

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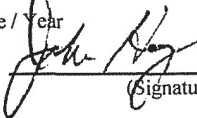
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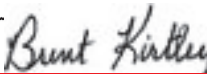
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**KENTUCKY  
PUBLIC SERVICE COMMISSION**

**JEFF R. DEROUEN  
EXECUTIVE DIRECTOR**

**TARIFF BRANCH**



**EFFECTIVE**

**11/9/2009**

**PURSUANT TO 807 KAR 5:011 SECTION 9 (1)**

FOR Middlesboro and Clinton and Adjacent Territory  
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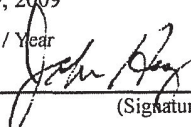
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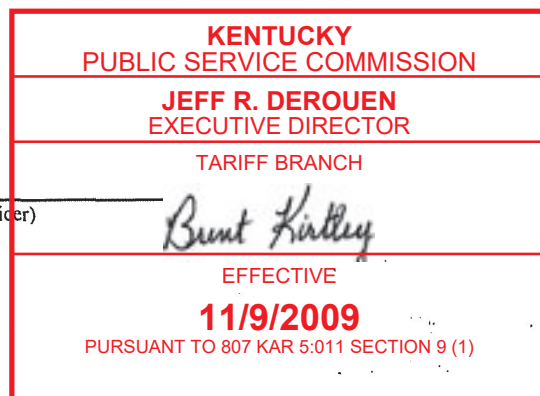
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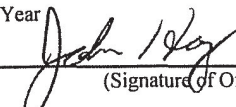
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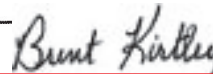
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**JEFF R. DEROUEN  
EXECUTIVE DIRECTOR**

**TARIFF BRANCH**



**EFFECTIVE**

**11/9/2009**

**PURSUANT TO 807 KAR 5:011 SECTION 9 (1)**

FOR Middlesboro and Clinton and Adjacent Territory  
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SHEET NO. 5

Water Service Corporation of Kentucky  
(Name of Utility)

CANCELLING P.S.C. KY. NO. 2 (in its entirety)

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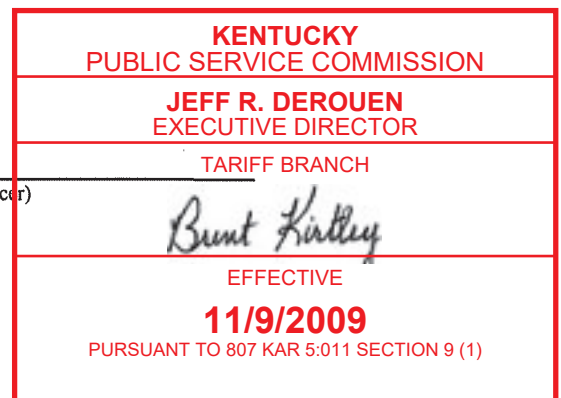
TERRITORY TO WHICH RULES, REGULATIONS AND SERVICE CLASSIFICATIONS APPLY:

The Rules, Regulations, and Service Classifications contained in this tariff apply in the following:

- City of Middlesboro and contiguous territory in Bell County, Kentucky
- City of Clinton and contiguous territory in Hickman County, Kentucky

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FOR Middlesboro and Clinton and Adjacent Territory  
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SHEET NO. 6

Water Service Corporation of Kentucky  
(Name of Utility)

CANCELLING P.S.C. KY. NO. 2 (in its entirety)

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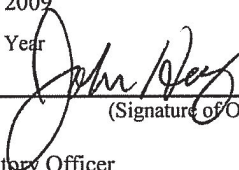
DEFINITIONS

DEFINITIONS APPLICABLE TO RULES AND REGULATIONS:

- (a) "Customer" shall mean any person, firm, corporation or municipality supplied by water service pursuant to these Rules and Regulations.
- (b) "Bona fide prospective customer" shall mean any owner or lessee who is to be the occupant of an existing development premises having a curb line abutting on that part of a street or public highway in which there is, or is to be, located a distribution main of the Company, who shall file a signed application for a new street service connection and for water service to such premises to be occupied.
- (c) "Company" shall mean the Water Service Corporation of Kentucky acting through its officers, managers, or other duly authorized employees or agents.
- (d) "Street service connections" shall mean a pipe with appurtenances used to conduct water from a distribution main of the Company to the curb line of the premises.
- (e) "Premises" shall mean and include:
  - (1) a building under one roof and occupied as one business or residence and served through one street service connection; or

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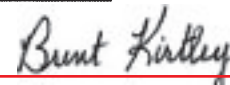
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(Signature of Officer)

TITLE Chief Regulatory Officer

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2008-00563 DATED November 9, 2009

<b>KENTUCKY</b> <b>PUBLIC SERVICE COMMISSION</b>
<b>JEFF R. DEROUEN</b> <b>EXECUTIVE DIRECTOR</b>
TARIFF BRANCH 
<b>EFFECTIVE</b> <b>11/9/2009</b> PURSUANT TO 807 KAR 5:011 SECTION 9 (1)



FOR Middlesboro and Clinton and Adjacent Territory  
Community, Town or City

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SHEET NO. 7

Water Service Corporation of Kentucky  
(Name of Utility)

CANCELLING P.S.C. KY. NO. 2 (in its entirety)

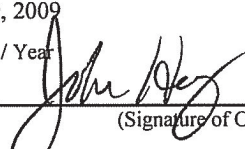
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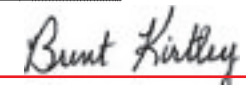
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- (2) a combination of buildings in common ownership in one common enclosure or on a single tract of land not crossed by public streets, roads, or ways and occupied by one family or business and served through one street connection or through more than one such connection if in the exclusive discretion of the Company, multiple connections are advisable in providing service; or
- (3) one side of a double house having a solid vertical partition wall or each unit of a series of what are commonly known as row houses, each unit being occupied by one family or business and each served through one street service connection; or
- (4) a building having a number of apartments or offices and using halls and means of entrance in common, and served through one street service connection; or
- (5) a building previously erected as a single family residence served through one street service connection and subsequently converted into apartments or offices or a combination of such, with two or more separate halls and means of entrance not used in common, and where separate water supply plumbing would not be practicable; or
- (6) each residential or business single occupancy unit, served through one street service connection, in a building which is not a premises otherwise defined in these Rules.

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<b>JEFF R. DEROUEN</b> <b>EXECUTIVE DIRECTOR</b>
TARIFF BRANCH 
EFFECTIVE <b>11/9/2009</b> PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

FOR Middlesboro and Clinton and Adjacent Territory  
Community, Town or City

P.S.C. KY. NO. 3

SHEET NO. 8

Water Service Corporation of Kentucky  
(Name of Utility)

CANCELLING P.S.C. KY. NO. 2 (in its entirety)

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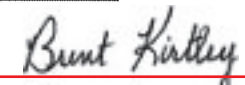
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- (7) Rates are based on single family residences or multi-family units and are not applicable to other single family residences or multi-family units. Where two or more residences or multi-family units are served through one street connection the Company may allow service to be taken through one meter if the segregation of plumbing on customer's premises would involve undue expense to the customer, but in this event the unit blocks and minimum bills of rate would be multiplied by such number of residences or units.

PROVIDED: They are located on lots having curb line abutting on that part of a street or public highway in which there is, or is to be, located a distribution main of the Company extending for at least one-half of the frontage of the lot on said street or highway.

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<b>JEFF R. DEROUEN</b> <b>EXECUTIVE DIRECTOR</b>
TARIFF BRANCH 
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FOR Middlesboro and Clinton and Adjacent Territory  
Community, Town or City

P.S.C. KY. NO. 3

SHEET NO. 9

Water Service Corporation of Kentucky  
(Name of Utility)

CANCELLING P.S.C. KY. NO. 2 (in its entirety)

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CONTENTS

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1. RULES AND REGULATIONS GOVERNING RENDERING OF SERVICE:

(a) The Rules and Regulations in their entirety as hereinafter set forth or as they may hereafter be altered or amended in a regular and legal manner shall govern the rendering of water service and every customer upon signing of an application for water service or upon the taking of water service will be bound thereby.

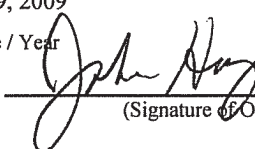
(b) Except fire and special temporary services, all service will be rendered on a meter basis. Residential, commercial, industrial and municipal service is only regularly available for single premises as "premises" is defined in these Rules. When the interests of other customers would not be jeopardized or prejudiced, the Company's President or a Vice President may, by writing, authorize service at regular rates to governmental or political corporations, districts, or authorities not qualifying as "premises" under these Rules. In special cases, for good causes shown, the Public Service Commission may permit deviations from this regulation.

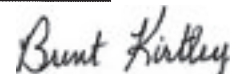
2. APPLICATIONS FOR WATER SERVICE

(a) New Street Service Connection

Upon written application by the owner, or his properly authorized agent, on forms furnished by the Company, for the immediate and continuous supply of water to premises having a curb line abutting on that part of a public street or highway in which a distribution main of the Company is located, the Company will install, own and maintain the street service connection to such premises. The company shall determine the size of all street service connections.

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<b>KENTUCKY</b> <b>PUBLIC SERVICE COMMISSION</b>
<b>JEFF R. DEROUEN</b> <b>EXECUTIVE DIRECTOR</b>
TARIFF BRANCH 
EFFECTIVE <b>11/9/2009</b> PURSUANT TO 807 KAR 5:011 SECTION 9 (1)



FOR Middlesboro and Clinton and Adjacent Territory

Community, Town or City

P.S.C. KY. NO. 3

SHEET NO. 10

Water Service Corporation of KY  
(Name of Utility)

CANCELLING P.S.C. KY. NO. 2

SHEET NO.

CONTENTS

- (b) The Company reserves the right to specify the size of the service connection for each installation. When application for a service connection installation is made, a service connection fee shall be paid according to the following schedule. Additionally, the customer shall be responsible for actual costs of gravel, asphalt, and concrete in addition to the Service Connection fee when good engineering practices require road work in the scope of the service connection:

Less than 1 inch connection                      \$920.75

1 inch and greater connection      Actual cost

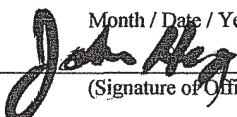
- (c) Existing Street Service Connection

When any person, firm or corporation, not theretofore taking water service from the Company, applies for water service, the application shall be in writing on forms supplied by the Company. When such application is accepted by the Company, it shall constitute a contract between the applicant and the Company for service at the premises named in the application and at any other premises at which named applicant may be securing service unless a separate application for service to such other premises shall have been accepted by the Company.

Any change in the location of the contracting customer to any other premises will require notification of the Company by the Customer. The obligation of the customer to the

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TITLE Chief Regulatory Officer

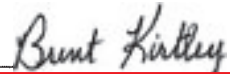
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2008-00563 DATED November 9, 2009

**KENTUCKY  
PUBLIC SERVICE COMMISSION**

**JEFF R. DEROUEN  
EXECUTIVE DIRECTOR**

TARIFF BRANCH



EFFECTIVE  
**11/9/2009**

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

AREA Middlesboro and Clinton and Adjacent Territory

PSC KY NO. 4

\_\_\_\_\_ SHEET NO. 11

Water Service Corporation of Kentucky  
(NAME OF UTILITY)

CANCELLING PSC KY NO. 3

\_\_\_\_\_ SHEET NO. 11

Company under the existing contract will continue in full force and effect at the new location, premises or address.

The Company shall have the right to discontinue the supply of water to any premises if the owner or occupant does not have a contract for such service with the company. Within twenty-four (24) hours after such termination, the Company shall send written notification to the Customer of the reason or reasons for the termination of service.

- (D) (a) A customer account set up fee of \$0.00 shall be charged for each new account.

2. USE OF WATER IN ACCORDANCE WITH APPLICATION:

No person or persons, corporation or partnership receiving water service from the Company will be permitted to use water for any other purposes than that for which they shall have contracted to pay as shown by their application, nor shall they supply water in any way to any other party or parties without a written permit from the President or a Vice President of the Company. An accepted application for water service to any premises shall constitute a license to the applicant to take and receive a supply of water

for said premises but only for the uses specified in such applications and the supply shall not be used except for the premises specified in the application.

DATE OF ISSUE 2 2021  
MONTH / DATE / YEAR

DATE EFFECTIVE 31 2021  
MONTH / DATE / YEAR

ISSUED BY *Stewart*  
SIGNATURE OF OFFICER

TITLE Senior Vice President, North Region

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE  
COMMISSION IN CASE NO. \_\_\_\_\_ DATED: \_\_\_\_\_

**KENTUCKY  
PUBLIC SERVICE COMMISSION**

**Linda C. Bridwell**  
Executive Director

*Linda C. Bridwell*

**EFFECTIVE  
5/31/2021**  
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

FOR Middlesboro and Clinton and Adjacent Territory  
Community, Town or City

P.S.C. KY. NO. 3

SHEET NO. 12

Water Service Corporation of Kentucky  
(Name of Utility)

CANCELLING P.S.C. KY. NO. 2 (in its entirety)

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4. SPECIAL APPLICATIONS FOR WATER SERVICE:

- (a) Water for transient, temporary or special services must be specially applied for.
- (b) Water for building construction purposes, when not furnished on an application for regular metered service, will be supplied under special application.

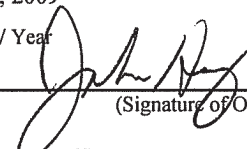
5. CUSTOMER'S LIABILITY FOR CHARGES:

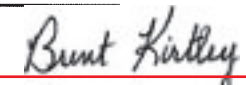
A customer who has made application for water service to any premises shall be held liable for all water service furnished to such premises. Any customer desiring service terminated or changed from one address to another shall give the Company three (3) working days' notice in person, writing, or by telephone.

6. STREET SERVICE CONNECTIONS:

- (a) The Company will make all connections to its mains and will specify the size, kind and quality of all materials entering into the street service connections.
- (b) The corporation cock, meter box and the street service pipe from the street main to the curb line or meter box shall be furnished and installed by and shall be the property of the Company and under its sole control and jurisdiction.

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<b>KENTUCKY PUBLIC SERVICE COMMISSION</b>
<b>JEFF R. DEROUEN EXECUTIVE DIRECTOR</b>
TARIFF BRANCH 
EFFECTIVE <b>11/9/2009</b> PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

FOR Middlesboro and Clinton and Adjacent Territory  
Community, Town or City

P.S.C. KY. NO. 4

SHEET NO. 13

Water Service Corporation of Kentucky  
(Name of Utility)

CANCELLING P.S.C. KY. NO. 3

CONTENTS

(N)  
(N)  
(N)  
(N)  
(N)  
(N)  
(N)

- (c) Where a street service connection is already laid to the curb line, or meter box, the Customer shall connect with the street service connection as laid.
- (d) The meter box shall be set in sidewalk or just inside customer's property on a level with the grade of sidewalk or yard and shall be kept accessible at all times.
- (e) The street service connection from the main to and including the meter box will be maintained by the Company at its expense.
- (f) The Company can recover all costs associated with having to re-locate WSCK's portion of a water service line based on a customer's request. WSCK portion includes tap, service to meter setter, meter box and any landscaping and or pavement replacements. The customer will be billed on a time and materials basis.
- (g) The Company can recover all costs associated with having to raise a water service line based on a customer's request. WSCK portion includes tap, service to meter setter, meter box and any landscaping and or pavement replacements. The customer will be billed on a time and materials basis.

7. CUSTOMER'S SERVICE PIPES:

- (a) The company will specify the size, kind and quality of the materials which shall be laid between the curb line and the structure on the premises to be supplied.
- (b) The service pipe from the meter box to the place of consumption shall be furnished and installed by the Customer at his expense and risk.
- (c) The Customer's service pipe and all connections and fixtures attached thereto shall be subject to the inspection and approval of the Company before the water will be turned on.
- (d) The service pipe shall be laid below the frost line at all points and shall be placed on firm continuous earth so as to give unyielding and permanent support, and shall be installed in a trench at least two feet in a horizontal direction from any other trench wherein are laid gas pipe, sewer pipe, or other facilities, public or private, unless specifically authorized and approved by the Company.

DATE OF ISSUE July 8, 2019  
Month / Date / Year

DATE EFFECTIVE June 18, 2019  
Month / Date / Year

ISSUED BY Steve Lubertozi   
(Signature of Officer)

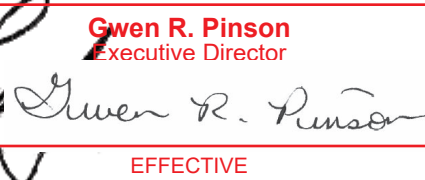
TITLE President

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
IN CASE NO. 2018-00208 DATED June 18, 2019

**KENTUCKY**  
**PUBLIC SERVICE COMMISSION**

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**Gwen R. Pinson**  
Executive Director




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**EFFECTIVE**  
**6/18/2019**  
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

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(Name of Utility)

CANCELLING P.S.C. KY. NO. 2 (in its entirety)

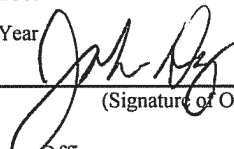
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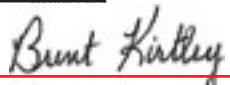
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- (e) The customer shall install a stop and waste cock of a type approved by the Company on the service pipe immediately inside the foundation wall of the building supplied, and to be located so as to be easily accessible to the occupants and to provide proper drainage for all of the pipes in the building.
- (f) The Customer shall make all changes in his portion of the service pipe required on account of changes of grade, relocation of mains or other causes.
- (g) No fixtures shall be attached to or any branch made in the service pipe between the meter and the street main.
- (h) Each premises shall be supplied through an independent service pipe from a separate meter box and the applicant for service shall be solely responsible for all water used on and in said premises.
- (i) When more than one premises is supplied through a single service pipe, and violation of the Rules and Regulations of the Company with reference to either or any of the said buildings or premises shall be deemed a violation as to all and the water service shall be discontinued after the customer has been given at least ten (10) days written termination notice and reasonable opportunity allowed for each premises to attach their pipes to separately controlled service connections.
- (j) Any repairs or maintenance necessary on the Customer's service pipe or on any pipe or fixture in or upon the Customer's premises shall be performed by the Customer at his expense and risk.
- (k) In those instances where the Customer requires water pressure which differs from the standard pressure provided by the Company he shall be required to install and maintain at his own expense the necessary equipment to provide the desired pressure.

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DATE OF ISSUE	November 9, 2009 Month / Date / Year
DATE EFFECTIVE	November 9, 2009 Month / Date / Year
ISSUED BY	John Hoy  (Signature of Officer)
TITLE	Chief Regulatory Officer
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION	
IN CASE NO. <u>2008-00563</u>	DATED November 9, 2009

<b>KENTUCKY PUBLIC SERVICE COMMISSION</b>
<b>JEFF R. DEROUEN EXECUTIVE DIRECTOR</b>
TARIFF BRANCH 
EFFECTIVE <b>11/9/2009</b> PURSUANT TO 807 KAR 5:011 SECTION 9 (1)



FOR Middlesboro and Clinton and Adjacent Territory  
Community, Town or City

P.S.C. KY. NO. 3

SHEET NO. 15

Water Service Corporation of Kentucky  
(Name of Utility)

CANCELLING P.S.C. KY. NO. 2 (in its entirety)

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Such equipment and the installation thereof to be approved by the Company. In no event, however, shall the pressure at the Customer's service pipe under normal conditions fall below thirty (30) psig nor shall the static pressure exceed 150 psig.

**8. PLUMBING WORK MUST BE APPROVED BY COMPANY:**

All plumbing work done in connection with the Company's water mains or appurtenances shall be submitted for the inspection of the Company, and no underground work shall be covered up until inspected and approved by the Company. Whenever the Company determines that a job of plumbing is obviously defective, although not in direct violation of these Rules and Regulations, the Company will insist upon its being corrected before the water will be turned on.

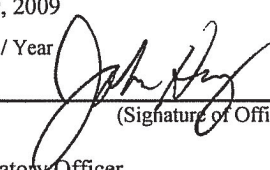
**9. METERS AND METER INSTALLATIONS:**

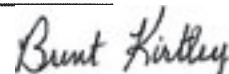
- (a) The company shall specify the kind and size of meter to be installed.
- (b) Meters will be furnished, installed, and removed by the Company and shall remain its property.
- (c) Each premises shall have a separate meter and the applicant for service shall be solely responsible for all water used on and in said buildings or premises.
- (d) Meters will be maintained by the Company at its expense insofar as ordinary wear is concerned, but damage due to hot weather, freezing (as a result of Customer's unauthorized removal of meter cover) or other external causes arising out of or caused by the Customer's negligence or carelessness shall be paid for by the Customer.

**10. METER TESTS AND TEST FEES:**

- (a) All meters are accurately tested before installation and are also periodically tested in accordance with the Public Service Commission's regulations. The Company may at any

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ISSUED BY	<u>John Hoy</u>  (Signature of Officer)
TITLE	<u>Chief Regulatory Officer</u>
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION	
IN CASE NO. <u>2008-00563</u>	DATED November 9, 2009

<b>KENTUCKY PUBLIC SERVICE COMMISSION</b>
<b>JEFF R. DEROUEN EXECUTIVE DIRECTOR</b>
TARIFF BRANCH 
EFFECTIVE <b>11/9/2009</b> PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

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P.S.C. KY. NO. 4

SHEET NO. **16**

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concerned, but damage due to hot weather, freezing (as a result of Customer's unauthorized removal of meter cover) or other external causes arising out of or caused by the Customer's negligence or carelessness shall be paid for by the Customer.

10. METER TESTS AND TEST FEES:

- (a) All meters are accurately tested before installation and are also periodically tested in accordance with the Public Service Commission's regulations. The Company may at any time remove any meter for periodic tests or for repairs or replacement and may, at its option and expense, test any meter when the Company has reason to believe that it is registering inaccurately.
- (b) The Company shall make a test of the accuracy of any meter upon written request of the Customer, provided the Customer does not request such test more frequently than once in twelve months. For such request test, the fee as estimated herein shall be paid in advance by the complaint but should the said meter be found, upon said test, to be more than two (2) percent incorrect to the prejudice of the Customer, the fee so charged shall be returned to the complaint.
- (c) For test of meters made upon request of the Customer and performed by the Company, the following fees shall be paid:

(R)	Outlet 1-inch or less	\$1.25
	Outlet 2-inches and over 1 –inch	Cost of Test
	Outlet 3-inches and over 2-inches	Cost of Test
	Outlet 4-inches and over 3-inches	Cost of Test
	Outlets greater than 4-inches	Cost of Test

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DATE OF ISSUE	2 2021 Month / Date / Year
DATE EFFECTIVE	31 2021 Month / Date / Year
ISSUED BY	<u>/s/ Steven Lubertozzi</u>
TITLE	<u>Senior Vice President</u>
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION	
IN CASE NO.	DATED

<b>KENTUCKY</b> <b>PUBLIC SERVICE COMMISSION</b>
<b>Linda C. Bridwell</b> Executive Director 
<b>EFFECTIVE</b> <b>5/31/2021</b> PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

FOR Middlesboro and Clinton and Adjacent Territory  
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payment of the fees as set forth, have a test conducted by the Company in the presence of an employee of the Commission, or by an employee of the Commission. Should the meter be found, upon said test, to be more than two (2) percent incorrect to the prejudice of the Customer, the total cost of such test shall be assumed by the Company and the amount of the fee paid shall be returned to the Customer.

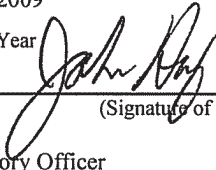
- (e) For test of meters made upon complaint of the Customer and performed by the Public Service Commission, the charges therefore shall be in conformity with the rules and charges prescribed by the Commission.

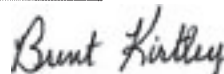
11, 12, & 13. PUBLIC FIRE HYDRANTS (including Private Fire Hydrants) and  
(Fire Hydrants in Unincorporated Areas)

Fire Protection Generally

1. On or after the effective date (June 7, 1992) of administrative regulation 807 KAR 5:066 Section 10(2) fire hydrants may be installed by a Utility only if:
  - a. A Professional engineer with a Kentucky registration has certified that the system can provide a minimum free flow of 250 gallons per minute; and
  - b. The system supporting this flow has the capability of providing this flow for a period of not less than two (2) hours plus consumption at the maximum daily rate.

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DATE OF ISSUE	November 9, 2009 Month / Date / Year
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ISSUED BY	John Hoy  (Signature of Officer)
TITLE	Chief Regulatory Officer
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION	
IN CASE NO. <u>2008-00563</u>	DATED November 9, 2009

<b>KENTUCKY PUBLIC SERVICE COMMISSION</b>
<b>JEFF R. DEROUEN EXECUTIVE DIRECTOR</b>
TARIFF BRANCH 
EFFECTIVE <b>11/9/2009</b> PURSUANT TO 807 KAR 5:011 SECTION 9 (1)



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2. The location, installation, and the responsibility for maintenance of fire hydrants, public and private fire protection facilities, connecting mains, and their ownership may be subject to negotiation between the Utility and the applicant. Fire hydrants and public and private fire protection facilities shall be installed as required by the Utility and if owned by the Utility shall be subject to any conditions the Public Service Commission may impose, based upon the compensation received for this service.

Fire Departments

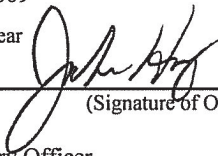
Any city, county, urban-county, charter county, fire protection district, or volunteer fire protection district ("User") may withdraw water from the utility's water distribution system for the purpose of fighting fires or training firefighters at no charge on the condition that it maintains estimates of the amount of water used for fire protection and training during the calendar month and reports the amount of this water usage to the utility no later than the 15<sup>th</sup> day of the following calendar month.

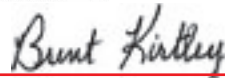
Any city, county, urban-county, charter county, fire protection district, or volunteer fire protection district that withdraws water from the utility's water distribution system for fire protection or training purposes and fails to submit the required report on water usage in a timely manner shall be assessed the cost of this water.

A non-reporting user's usage shall be presumed to be 0.3 percent of the utility's total water sales for the calendar month. A non-reporting user may present evidence of its actual usage to rebut the presumed usage. The utility shall consider this evidence and may adjust the presumed usage amount accordingly.

The non-reporting user shall be billed for this usage at the lowest usage block rate regardless of customer classification that the utility charges.

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IN CASE NO. <u>2008-00563</u>	DATED November 9, 2009

<b>KENTUCKY</b> <b>PUBLIC SERVICE COMMISSION</b>
<b>JEFF R. DEROUEN</b> <b>EXECUTIVE DIRECTOR</b>
TARIFF BRANCH 
EFFECTIVE <b>11/9/2009</b> PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

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A. Non-reporting user shall also be assessed a penalty of \$20.00 for each failure to submit a report in a timely manner.

B. 14. DISCONTINUANCE OF WATER SERVICE:

(a) Service rendered under any application, contract or agreement may be discontinued by the Company after proper notification in accordance with 807 KAR 5:006, Section 14 for any of the following reasons:

(1) For willful or indifferent waste of water.

(2) For failure to protect the meter and its connections from injury or damage, or for failure to protect and maintain the service pipe or fixtures on the property of the Customer in a condition satisfactory to the Company.

(b) The water service will be discontinued to any premises on account of temporary vacancy upon request of the Customer, without in any way affecting the agreement in force, after the payment of all charges and fees due as provided for in the rates, rules and regulations of the Company.

(T) (c) Discontinuing the supply of water to any premises for any reason shall not prevent the Company from pursuing lawful remedies by action at law or otherwise for the collection of moneys due from the Customer.

(d) Water service may be terminated for non-payment per section 18(d)

15. RENEWAL OF WATER SERVICE AFTER DISCONTINUANCE:

When water service to any premises has been terminated for any reason other than

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DATE OF ISSUE July 8, 2019

Month / Date / Year

DATE EFFECTIVE June 18, 2019

Month / Date / Year

ISSUED BY Steve Lubertozi

(Signature of Officer)

TITLE President

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2018-00208

DATED June 18, 2019

<b>KENTUCKY</b> <b>PUBLIC SERVICE COMMISSION</b>
<b>Gwen R. Pinson</b> Executive Director
<b>EFFECTIVE</b> <b>6/18/2019</b> PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

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temporary vacancy, it will be renewed after the acceptance of a new application and when the conditions, circumstances or practices which caused the water service to be discontinued are corrected to the satisfaction of the Company, and upon the payment of all charges due and payable by the Customer in accordance with the rates, rules and regulations. The Company will then reconnect existing service within twenty-four (24) hours, and shall install and connect new service within seventy-two (72) hours.

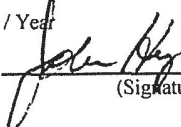
16. TURN-ON CHARGE


- (a) When it has been necessary to discontinue water service to any premises because of a violation of the Rules and Regulations or on account of the non-payment of any bill; a charge will be made to cover the expense of turning on water, and this charge together with any arrears that may be due the Company for charges against the Customer must be paid before the water will again be turned on.
- (b) If at the time of such discontinuance of service, the Customer does not have a deposit with the Company, the Company may require a deposit as a guarantee of the payment of future bills before the water will be turned on.

17. BILLS FOR WATER SERVICE:

- (a) Customers are responsible for furnishing the Company with their correct address. Failure to receive bills will not be considered an excuse for non-payment nor permit an extension of the date when the account would be considered delinquent.

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IN CASE NO. <u>2008-00563</u>	DATED November 9, 2009

<b>KENTUCKY</b> <b>PUBLIC SERVICE COMMISSION</b>
<b>JEFF R. DEROUEN</b> <b>EXECUTIVE DIRECTOR</b>
TARIFF BRANCH 
EFFECTIVE <b>11/9/2009</b> PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

FOR Middlesboro and Clinton and Adjacent Territory  
Community, Town or City

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SHEET NO. 21

Water Service Corporation of Kentucky  
(Name of Utility)

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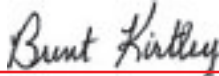
- (b) All bills will be sent to the address entered in the application unless the Company is notified in writing by the Customer of any change of address. The Company may when possible at a future date provide for the option for Customers to have their bills sent by electronic mail upon request, which will replace paper bills, except for purposes of notice of disconnection.
- (c) If requested in writing by the Customer, the Company will send bills to and will receive payments from agents or tenants. However, this accommodation will in no way relieve the Customer of the liability for all water charges. The Company shall notify the Customer of the non-payment of water bills by such agents or tenants pursuant to applicable regulations.
- (d) Payments shall be made at the office of the Company or at such other places conveniently located as may be designated by the Company. The Company may allow payments to be made with cash, check, or credit/debit cards. If, on the bill due date, an attempt to pay the credit card or debit card is made and the card is declined for any reason, payment is still due in full on that date and will be considered late after that date. All late charges and penalties will be applied. If a customer is paying on our disconnect day and the card is denied, the same rules as above apply, in addition to service being disconnected.

When a customer makes a payment by credit card, the utility will assess a fee equal to that charged to the utility by the credit or debit card processing company to process the transaction. This fee is generally calculated using a formula applied to the balance of the amount charged to the credit or debit account but may be a flat fee per transaction. Prior to processing the transaction, the customer will be informed of the fee amount and, upon request by the customer, the formula employed to arrive at this fee amount.

- (e) The company will not be bound by bills rendered under mistake of fact and to the

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<b>KENTUCKY</b> <b>PUBLIC SERVICE COMMISSION</b>
<b>JEFF R. DEROUEN</b> <b>EXECUTIVE DIRECTOR</b>
TARIFF BRANCH 
EFFECTIVE <b>11/9/2009</b> PURSUANT TO 807 KAR 5:011 SECTION 9 (1)



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SHEET NO. 22

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quantity of service rendered.

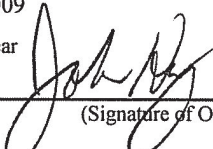
- (f) The use of water by the same customer in different premises or localities will not be combined, and each installation shall stand by itself.

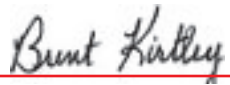
18. TERMS OF PAYMENT:

- (a) Special charges shall be payable upon demand.
- (b) Bills for metered service shall be rendered monthly and are due and payable when rendered.
- (c) Bills for private fire service shall be rendered monthly in advance and are due and payable when rendered.
- (d) If a bill is not paid within ten days after its due date, the Company may discontinue the water service. The Company will give at least five (5) days notice before termination for nonpayment and that service will not be terminated before 20 days after the mailing date of the original bill.
- (e) If a customer has two returned checks for non-sufficient funds, all subsequent bills must be paid in cash for a period of six months or until the credit score is returned to an acceptable level, whichever comes first.

19. (a) There shall be no abatement of the minimum rates due to the extended absence of the Customer without proper notice having been given to the Company. No abatement

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TITLE	<u>Chief Regulatory Officer</u>
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION	
IN CASE NO. <u>2008-00563</u>	DATED November 9, 2009

<b>KENTUCKY PUBLIC SERVICE COMMISSION</b>
<b>JEFF R. DEROUEN EXECUTIVE DIRECTOR</b>
TARIFF BRANCH 
EFFECTIVE <b>11/9/2009</b> PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

FOR Middlesboro and Clinton and Adjacent Territory  
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SHEET NO. 23

Water Service Corporation of Kentucky  
(Name of Utility)

CANCELLING P.S.C. KY. NO. 2 (in its entirety)

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- shall be made for leaks or for water wasted by improper or damaged service pipes or fixtures belonging to the Customer.
- (b) If test results on a Customer's meter show an average error greater than two percent (2%) fast or slow, or if a Customer has been incorrectly billed for any other reason, except in an instance where a Company has filed a verified complaint with the appropriate law enforcement agency alleging fraud or theft by a Customer, the Company shall immediately determine the period during which the error has existed, and shall recompute and adjust the Customer's bill to either provide a refund to the Customer or collect an additional amount of revenue from the underbilled Customer. The account adjustment shall be performed according to 807 KAR 5:006 Section 10(2) with corrected billing or refund as directed therein.

20. BOILER AND ENGINE WATER SUPPLY:

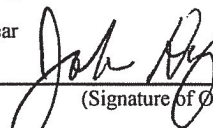
The Company does not guarantee a sufficient or uniform pressure, or an uninterrupted supply of water, and Customers are cautioned to provide a sufficient storage of water where an absolutely uninterrupted supply must be assured; such as for steam boilers, hot water systems, gas engines, etc.

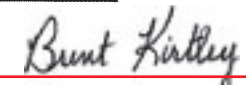
21. INTERRUPTIONS IN WATER SUPPLY:

The Company may at any time shut off the water in the mains in case of accident, or for the purpose of making connections, alterations, repairs, changes, or for other reasons, and may restrict the use of water to reserve a sufficient supply for the public fire service or other emergencies whenever the public welfare may require it.

22. LIABILITY OF COMPANY:

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IN CASE NO. <u>2008-00563</u>	DATED November 9, 2009

<b>KENTUCKY</b> <b>PUBLIC SERVICE COMMISSION</b>
<b>JEFF R. DEROUEN</b> <b>EXECUTIVE DIRECTOR</b>
TARIFF BRANCH 
EFFECTIVE <b>11/9/2009</b> PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

FOR Middlesboro and Clinton and Adjacent Territory  
Community, Town or City

P.S.C. KY. NO. 3

SHEET NO. 24

Water Service Corporation of Kentucky  
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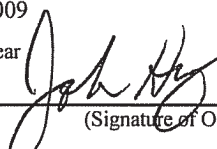
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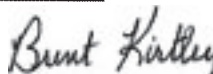
- (a) The company will undertake to use reasonable care and diligence in order to prevent and avoid interruptions and fluctuations in the service, but it cannot and does not guarantee that such will not occur.
- (b) The Company shall in no event be liable for any damage or inconvenience caused by reason of any break, leak or defect in the Customer's service pipe or fixtures.

23. CROSS CONNECTIONS AND INTERCONNECTIONS:

- (a) A cross-connection is any pipe, valve, or other arrangement or device connecting the pipelines of the Company or facilities directly or indirectly connected therewith to and with pipes of fixtures supplied with water from any source other than the lines of the Company directly connected.
- (b) An interconnection is a plumbing arrangement, other than a cross-connection, by which continuation might be admitted or drawn into the distribution system of the Company, or into lines connected therewith, used for the conveyance of potable water.
- (c) No cross-connection or interconnection will be made by Customer without the approval of the State Health Department and the Company.
- (d) The Company shall require the use of an approved protective device on the service line serving the premises to assure that any contamination that may originate in the customer's premises is contained therein. The methods of installation of backflow protective devices shall be approved by the Company. Any and all cost incurred with the installation and maintenance of cross-connection control devices and appurtenances shall be borne by the customer

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<b>JEFF R. DEROUEN</b> <b>EXECUTIVE DIRECTOR</b>
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EFFECTIVE <b>11/9/2009</b> PURSUANT TO 807 KAR 5:011 SECTION 9 (1)



FOR Middlesboro and Clinton and Adjacent Territory  
Community, Town or City

P.S.C. KY. NO. 3

SHEET NO. 25

Water Service Corporation of Kentucky  
(Name of Utility)

CANCELLING P.S.C. KY. NO. 2 (in its entirety)

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24. GENERAL

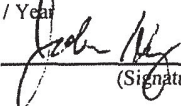
- (a) The service pipes, meters and fixtures on the Customer's premises shall at all reasonable hours be accessible to the Company for observation or inspection.
- (b) No person shall turn the water on or off at any street valve, corporation cock, meter or other street connections, or disconnect or remove any meter without the consent of the Company. Penalties provided by law for any such action will by rigidly enforced.
- (c) Employees or agents of the Company are expressly forbidden to demand or accept any compensation for and service rendered to its Customers except as covered in these Rates, Rules and Regulations.
- (d) No employee or agent of the Company shall have the right or authority to bind it by any promise, agreement of representation contrary to the letter or intent of these Rules and Regulations.
- (e) Any complaint against the service or employees of the Company should be made at the office of the Company and preferably in writing. If a complaint either written, in person or by telephone is not resolved, the Company shall advise the individual of his right to file a complaint with the Public Service Commission and provide him/her with their address and telephone number.

25. APPROVAL OF THE RULES AND REGULATIONS:

All Rules and Regulations of the Company are subject to the approval of the Public Service Commission of the State of Kentucky and if any part thereof should be adjudged to be in

DATE OF ISSUE                      November 9, 2009  
Month / Date / Year

DATE EFFECTIVE                      November 9, 2009  
Month / Date / Year

ISSUED BY                              John Hoy   
(Signature of Officer)

TITLE                                      Chief Regulatory Officer

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO.      2008-00563              DATED November 9, 2009

**KENTUCKY**  
**PUBLIC SERVICE COMMISSION**

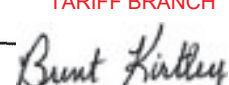
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**JEFF R. DEROUEN**  
**EXECUTIVE DIRECTOR**

---

TARIFF BRANCH

---



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EFFECTIVE  
**11/9/2009**  
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)



FOR Middlesboro and Clinton and Adjacent Territory  
Community, Town or City

P.S.C. KY. NO. 3

SHEET NO. 26

Water Service Corporation of Kentucky  
(Name of Utility)

CANCELLING P.S.C. KY. NO. 2 (in its entirety)

---

CONTENTS


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violation of any rule or order made by the Commission, then that particular part shall be in-effective but without in any way affecting the other portions thereof.

26. MAIN EXTENSIONS:

- (a) The company will extend existing distribution mains a distance of fifty (50) feet for each bona fide prospective customer, making application for service connection and water service there from for a period of one year or more under these Rules and Regulations. Such extensions will be made without cost to such customer(s).
- (b) When an extension greater than fifty (50) feet in length for each bona fide prospective customer is required or requested such extension will be made under the terms of an "Extension Deposit Agreement" as hereinafter set forth. The Company shall have the exclusive right to determine the type and size of mains to be installed and of the related facilities required to render adequate service.
- (c) In determining the length of any extension required pursuant hereto the terminal point of such extension shall, in all cases, be at that point in the curb line of the last lot on which is located a premises to be served which is equidistant from the side property lines of said lot.
- (d) Before water lines are laid in new subdivisions, the subdivider shall furnish the Water Company with a plat (or plan) or the subdivision approved by the City-County Planning and Zoning Commission, and the plat (or plan) shall have been recorded in the County Court.

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DATE OF ISSUE	November 9, 2009 Month / Date / Year
DATE EFFECTIVE	November 9, 2009 Month / Date / Year
ISSUED BY	John Hoy  (Signature of Officer)
TITLE	<u>Chief Regulatory Officer</u>
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION	
IN CASE NO. <u>2008-00563</u>	DATED November 9, 2009

<b>KENTUCKY PUBLIC SERVICE COMMISSION</b>
<b>JEFF R. DEROUEN EXECUTIVE DIRECTOR</b>
TARIFF BRANCH 
EFFECTIVE <b>11/9/2009</b> PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

FOR Middlesboro and Clinton and Adjacent Territory  
Community, Town or City

P.S.C. KY. NO. 3

SHEET NO. 27

Water Service Corporation of Kentucky  
(Name of Utility)

CANCELLING P.S.C. KY. NO. 2 (in its entirety)

CONTENTS

27. FORM OF EXTENSION AGREEMENT:

Water Service Corp. of Kentucky  
Extension Deposit Agreement  
Developer Extension

This Contract made and entered into this the \_\_\_\_\_ day of \_\_\_\_\_, 200\_\_ by and between Water Service Corporation of Kentucky, referred to as the Company, and \_\_\_\_\_ referred to as the Customer.

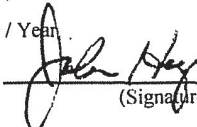
Whereas, Customer desires water service to be made available to \_\_\_\_\_, which is located as shown on the attached plat, and which has been approved by all local, state or other regulatory, planning and zoning, or other governmental agencies prior to submission to the Company and,

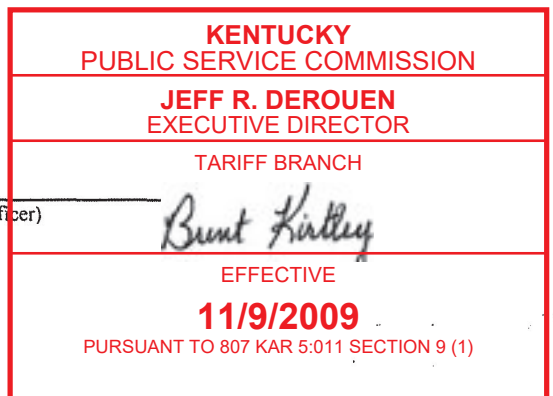
Whereas, Company is willing to allow Customer to construct and install this water main extension from its existing main located on \_\_\_\_\_ as shown on the attached map or plat,

NOW, THEREFORE, the Company and Customer mutually agree:

Prior to construction, Customer shall provide Company with the engineering plans and specifications for the proposed main extension. All plans and specifications must conform to the Company's tariffs and any other requirements of applicable regulatory agencies. The Company shall have the exclusive right to determine the feasibility of the extension, the type, location and size of mains to be installed and any related facilities or modifications to existing facilities necessary to render adequate service consistent with its tariffs and Public Service Commission regulations.

The Customer shall reimburse Company all expenses incurred in the review of the proposed plans prior to beginning construction. The estimated cost of this review is \$ \_\_\_\_\_.

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ISSUED BY	John Hoy  (Signature of Officer)
TITLE	Chief Regulatory Officer
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IN CASE NO. <u>2008-00563</u>	DATED November 9, 2009



FOR Middlesboro and Clinton and Adjacent Territory  
Community, Town or City

P.S.C. KY. NO. 4

SHEET NO. 28

Water Service Corporation of Kentucky  
(Name of Utility)

CANCELLING P.S.C. KY. NO. 3

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CONTENTS

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The Customer, after approval by the Company of the plans, shall install at its cost all facilities necessary for the extension of service to the designated development.

The Company shall have the right to inspect the installation of the facilities and the materials at all times during construction. No facilities shall be covered or backfilled until approved by the Company.

If the Customer fails to complete the project or fails to complete the project according to the approved plans, the Company may complete the project or correct any deficiencies in workmanship or materials. The Company shall give Customer sixty (60) days' notice to correct any deficiencies. The Customer shall be liable for any costs incurred by the Company for completion of such work.

N The Customer shall also be responsible for the federal and state income tax liability resulting from the  
N contribution in aid of construction. No later than at the time of completion of the construction, the Customer shall  
N provide to the Company the estimated amount of the Company's federal and state income tax liability for the  
N project to be contributed to the Company. The federal and state income tax liability will be calculated as follows:

N 
$$\text{TAX IMPACT} = R / 1.0 - R \times (F + P)$$

- (1) R = Applicable marginal rate of Federal and State Corporate Income Tax.
- (2) R shall be determined as follows:
  - R = ST + FT (1-ST)
  - ST = Applicable marginal rate of State Corporate Income Tax
  - FT = Applicable marginal rate of Federal Income Tax
- (3) F = Dollar Amount of charges paid or contributions to a utility as contributions in aid of construction which must be included in taxable income of the utility.
- (4) P = Dollar amount of property or monies conveyed to utility which must be included in taxable income of the utility.

DATE OF ISSUE February 9, 2018  
Month / Date / Year

DATE EFFECTIVE March 11, 2018  
Month / Date / Year

ISSUED BY Steve Lubertozzi  
(Signature of Officer)

TITLE President

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. DATED



**KENTUCKY**  
**PUBLIC SERVICE COMMISSION**

---

**Gwen R. Pinson**  
Executive Director




---

EFFECTIVE  
**3/11/2018**  
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)



FOR Middlesboro and Clinton and Adjacent Territory  
Community, Town or City

P.S.C. KY. NO. 1

SHEET NO. 28.1

Water Service Corporation of Kentucky  
(Name of Utility)

CANCELLING P.S.C. KY. NO.

**CONTENTS**

The final project cost for the extension shall be the actual invoiced cost of materials, equipment, labor and other associated costs. Final documentation of the total project costs shall be presented to the Company within ninety (90) days of completion of the construction, along with "as built" plans of the construction certified by the Customer's engineer that all construction was performed as required by the plans and specifications. Upon receipt of the final project costs from the Customer, the Company shall review those costs and once accepted shall approve the project costs as the amount to be refunded as specified below. If the calculation of the Company's federal and state income tax liability was underestimated after the Company accepts the final project costs, the Customer shall provide the additional tax liability. If the calculation of the Company's federal and state income tax liability was overestimated after the Company accepts the final project costs, the Company shall refund the difference in estimated and actual tax liability.

No later than at the time of completion of the construction, the Customer shall provide Company an easement sufficient to install, repair or construct facilities and to distribute water to the customers connected to the main extension. The grant of easement may be included in the recorded plat. The Customer shall also provide written notification to the Company of the contribution and dedication of the facilities to the Company for use in providing water service.

For each customer connected to this main extension, the Company will refund to Customer a sum equivalent to fifty (50) feet of the final project cost, including federal and state income tax liability, of this extension. Total refunds shall not exceed the final project cost. This refund applies only to customers connected to the water main shown on the attached plat.

Refunds to the Customer shall be made in December of each year for those customers connected to this water main extension. It shall be the Customer's responsibility to notify the Company no later than November 1 of each year of the names and addresses of the customers connected to the extension in that year. In no event shall the refund be extended beyond ten (10) years from the date of this contract. The Company shall not be required to refund a sum greater than the final project cost.

DATE OF ISSUE February 9, 2018  
Month / Date / Year


DATE EFFECTIVE March 11, 2018  
Month / Date / Year

ISSUED BY Steve Lubertozzi  
(Signature of Office)

TITLE President

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
IN CASE NO. DATED



<b>KENTUCKY PUBLIC SERVICE COMMISSION</b>	
	<b>Gwen R. Pinson</b> Executive Director
EFFECTIVE <b>3/11/2018</b> PURSUANT TO 807 KAR 5:011 SECTION 9 (1)	

FOR Middlesboro and Clinton and Adjacent Territory  
Community, Town or City

P.S.C. KY. NO. 4

SHEET NO. 29

Water Service Corporation of Kentucky  
(Name of Utility)

CANCELLING P.S.C. KY. NO. 3

**CONTENTS**

Nothing in this agreement shall give any right, title or interest in the ownership or operation of this water main extension or facilities installed by the Company.

IN WITNESS WHEREOF, the parties have executed this agreement.

WATER SERVICE CORPORATION OF KENTUCKY

BY: \_\_\_\_\_ WITNESS: \_\_\_\_\_

CUSTOMER

BY: \_\_\_\_\_ WITNESS: \_\_\_\_\_

COMMONWEALTH OF KENTUCKY

COUNTY OF \_\_\_\_\_

The foregoing instrument was signed before me by \_\_\_\_\_ and \_\_\_\_\_ after each was sworn and each acknowledged the signature to be his/her free act and in accord with law.

\_\_\_\_\_  
Notary Public

My commission expires:

DATE OF ISSUE February 9, 2018  
Month / Date / Year

DATE EFFECTIVE March 11, 2018  
Month / Date / Year

ISSUED BY Steve Lubertozzi

*Steve Lubertozzi*  
(Signature of Office)

TITLE President

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. \_\_\_\_\_ DATED \_\_\_\_\_

<b>KENTUCKY PUBLIC SERVICE COMMISSION</b>	
<i>Gwen R. Pinson</i>	<b>Gwen R. Pinson</b> Executive Director
EFFECTIVE <b>3/11/2018</b> PURSUANT TO 807 KAR 5:011 SECTION 9 (1)	





FOR Middlesboro and Clinton and Adjacent Territory  
Community, Town or City

P.S.C. KY. NO. 3

SHEET NO. 31

Water Service Corporation of Kentucky  
(Name of Utility)

CANCELLING P.S.C. KY. NO. 2 (in its entirety)

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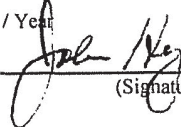
1. Previous payment history with the Company. If the Company has no previous history with the Company, statements from other utilities, banks, etc. may be presented by the Customer as evidence of good credit.
2. Whether the Customer has an established income or line of credit.
3. Length of time the Customer has resided or been located in the area.
4. Whether the customer owns property in the area.
5. Whether the customer has filed bankruptcy proceedings within the last seven years.
6. Whether another customer with a good payment history is willing to sign as a guarantor for an amount equal to the required deposit.

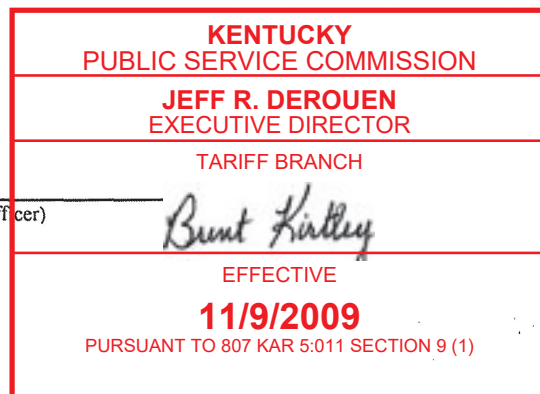
If a deposit is held longer than 18 months, the deposit will be recalculated at the Customer's request based on the Customer's actual usage. If the deposit on account differs from the recalculated amount by more than \$10.00 for a residential customer or 10 percent for a non-residential customer, the Company may collect any underpayment and shall refund any overpayment by check or credit to the Customer's bill. No refund will be made if the Customer's bill is delinquent at the time of the recalculation.

Deposits

Customer's deposits shall be based upon actual usage of the Customer at the same or similar premises for the most recent 12-month period, if such information is available. If usage information is not available, the deposit will be based on the average bills of similar Customers and premises in the system. The deposit amount shall not exceed 2/12 of the Customer's actual or estimated annual bill where bills are rendered monthly, 3/12 where bills are rendered bimonthly, or 4/12 where bills are rendered quarterly.

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DATE OF ISSUE	November 9, 2009 Month / Date / Year
DATE EFFECTIVE	November 9, 2009 Month / Date / Year
ISSUED BY	<u>John Hoy</u>  (Signature of Officer)
TITLE	<u>Chief Regulatory Officer</u>
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION	
IN CASE NO. <u>2008-00563</u>	DATED November 9, 2009



FOR Middlesboro and Clinton and Adjacent Territory  
Community, Town or City

P.S.C. KY. NO. 3

SHEET NO. 32

Water Service Corporation of Kentucky  
(Name of Utility)

CANCELLING P.S.C. KY. NO. 2 (in its entirety)

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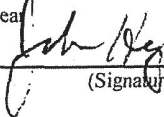
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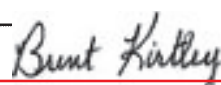
30. CUSTOMER BILL OF RIGHTS

As a residential Customer of a regulated public utility in Kentucky, you are guaranteed the following rights subject to Kentucky Revised Statutes and the provisions of the Kentucky Public Service Commission Administration Regulations:

- You have the right to service, provided you (or a member of your household whose debt was accumulated at your address) are not indebted to the utility.
- You have the right to inspect and review the utility's rates and tariffed operating procedures during the utility's normal office hours.
- You have the right to be present at any routine utility inspection of your service condition.
- You must be provided a separate, distinct disconnect notice alerting you to a possible disconnection of your service if payment is not received.
- You have the right to dispute the reasons for any announced termination of your service.

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DATE OF ISSUE	November 9, 2009 Month / Date / Year
DATE EFFECTIVE	November 9, 2009 Month / Date / Year
ISSUED BY	John Hoy  (Signature of Officer)
TITLE	Chief Regulatory Officer
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION	
IN CASE NO. <u>2008-00563</u>	DATED November 9, 2009

<b>KENTUCKY PUBLIC SERVICE COMMISSION</b>
<b>JEFF R. DEROUEN EXECUTIVE DIRECTOR</b>
TARIFF BRANCH 
EFFECTIVE <b>11/9/2009</b> PURSUANT TO 807 KAR 5:011 SECTION 9 (1)



FOR Middlesboro and Clinton and Adjacent Territory  
Community, Town or City

P.S.C. KY. NO. 3

SHEET NO. 33

Water Service Corporation of Kentucky  
(Name of Utility)

CANCELLING P.S.C. KY. NO. 2 (in its entirety)

CONTENTS

- You have the right to negotiate a partial payment plan when your service is threatened by disconnection for non-payment.
- You have the right to maintain your utility service for up to thirty (30) days upon presentation of a medical certificate issued by a health official.
- You have the right to prompt (within 24 hours) restoration of your service when the cause for discontinuance of the service has been corrected.
- You have the right to contact the Public Service Commission regarding any dispute that you have been unable to resolve with your utility (Call Toll Free 1-800-772-4636.)

CONTRACT FOR WATER SERVICE

DATE \_\_\_\_\_  
 NAME \_\_\_\_\_ ADDRESS \_\_\_\_\_  
 PHONE \_\_\_\_\_  
 SOCIAL SECURITY OR OTHER I.D. NO. \_\_\_\_\_

Application for water service is accepted by and between the undersigned and the \_\_\_\_\_ with the following stipulations and agreements:

DATE OF ISSUE November 9, 2009  
 Month / Date / Year

DATE EFFECTIVE November 9, 2009  
 Month / Date / Year

ISSUED BY John Hoy \_\_\_\_\_  
 (Signature of Officer)

TITLE Chief Regulatory Officer

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2008-00563 DATED November 9, 2009

<b>KENTUCKY PUBLIC SERVICE COMMISSION</b>
<b>JEFF R. DEROUEN EXECUTIVE DIRECTOR</b>
TARIFF BRANCH  <i>Brent Kirtley</i>
EFFECTIVE <b>11/9/2009</b> PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

FOR Middlesboro and Clinton and Adjacent Territory  
Community, Town or City

P.S.C. KY. NO. 5

SHEET NO. 34

Water Service Corporation of Kentucky  
(Name of Utility)

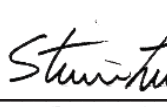
CANCELLING P.S.C. KY. NO.4

CONTENTS

- (D)
1. Public Service Commission rules and regulations as set forth in 807 KAR 5 and Kentucky Department for Natural Resources, Division of Water standards and laws must be observed and adhered to, and may be viewed upon request by the applicant.
  2. The applicant agrees to pay a \$\_\_\_\_\_ meter deposit, which will be refunded with interest when the applicant ceases to be a water customer and all accounts are paid in full.
  3. One household may be served by one meter. The company reserves the right to terminate service at the meter if addition of other houses or mobile homes is suspected.
  4. Company employees, possessing proper identification have right of egress and ingress for meter reading, maintenance and repair activities as they are warranted.
  5. Water bills are due to be paid between the first and the tenth of each month at the Company office. If not paid in full by the twentieth, service is subject to disconnection. An additional meter deposit may be required and a service charge must be paid before service may be restored.
  6. The water customer is responsible for water service lines from the meter to the dwelling. Installation, repair, and water loss are the responsibility of the Customer.
  7. Customer service lines and connections must be inspected by Company personnel to insure against cross-connections and inadequate materials for drinking water.
  8. Customer service lines shall be of at least ¾ inch pipe or larger, and shall be at least 160 pounds pressure with 200 psi preferred. Service line shall be buried at least 24 inches to prevent freezing. Encasement pipe may be required at the discretion of the Company.
  9. No galvanized fittings may be used on Customer lines.
  10. A cut-off valve outside the meter box must be installed on the Customer’s service line for the Customer’s use.
  11. A check valve to prevent back flow in case of water outage must be installed in Customer’s service line

DATE OF ISSUE December 22, 2020  
Month / Date / Year

DATE EFFECTIVE December 8, 2020  
Month / Date / Year

ISSUED BY Steve Lubertozi   
(Signature of Officer)

TITLE President

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
IN CASE NO. 2020-00160 DATED December 8, 2020

**KENTUCKY  
PUBLIC SERVICE COMMISSION**

**Linda C. Bridwell**  
Executive Director



**EFFECTIVE  
12/8/2020**  
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

FOR Middlesboro and Clinton and Adjacent Territory  
Community, Town or City

P.S.C. KY. NO. 3

SHEET NO. 35

Water Service Corporation of Kentucky  
(Name of Utility)

CANCELLING P.S.C. KY. NO. 2 (in its entirety)

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CONTENTS

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12. A plumbing inspection permit from the local Health Department must be shown before installation of a meter.
13. The company agrees to supply potable water with adequate pressure to the Customer meter. If water must be off for a planned outage Customers will be notified. In case of emergency water line repair or unforeseen water outage, the Company will restore service as soon as possible.
14. Upon fulfilling contract terms and desiring to discontinue water service, the Customer must give written notice in person or via telephone pursuant to 807 KAR 5:006 Section 12(1) of discontinuance at the Company office at least three days prior to the date on which disconnection is desired. If such notice is not given, the customer will remain liable for water used and service rendered to the premises by the Company until said notice is received by the Company office.

CONTRACT APPROVED BY:

---

Applicant/Customer

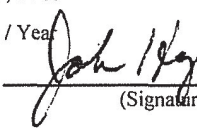
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Company Representative

CUSTOMER BILL FORM (All Customers)

See Attached

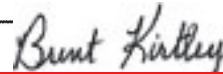
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DATE OF ISSUE	November 9, 2009 Month / Date / Year
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ISSUED BY	<u>John Hoy</u>  (Signature of Officer)
TITLE	<u>Chief Regulatory Officer</u>
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION	
IN CASE NO. <u>2008-00563</u>	DATED November 9, 2009

**KENTUCKY**  
**PUBLIC SERVICE COMMISSION**

**JEFF R. DEROUEN**  
**EXECUTIVE DIRECTOR**

TARIFF BRANCH



EFFECTIVE

**11/9/2009**

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

*Utilities, Inc.*

Bill Date	Account Number	Due Date	Please Pay
11/17/2008	6343110000	12/15/2008	\$ 17.00

Name [REDACTED] Primary Telephone # (606) [REDACTED]

Service Address [REDACTED] MIDDLESBORO, KY 40965

Activity Since Last Bill

Previous Balance	\$15.32
Payments received as of 11/17/2008	\$-15.32
Balance as of 11/17/2008	\$0.00

Residential Water Service

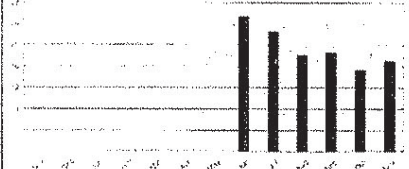
1,000 gallons at \$6.74 per 1,000 gallons	\$6.74
Next 3,600 gallons at \$2.71 per 1,000 gallons	\$9.76
City School Tax at 3%	\$0.50
<b>Total Residential Water Service</b>	<b>\$17.00</b>

**Total Amount Due \$17.00**

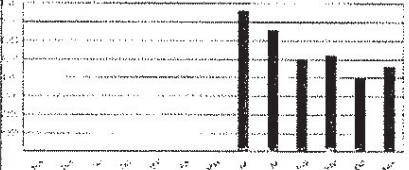
Summary of Service

Meter Reading	Meter # 43497
Current	150000 11/13/2008
Previous	145400 10/15/2008
Usage	4,600 Gallons
Number of Days:	29
Average Daily Use:	159 Gallons
Average Daily Cost:	\$ 0.59

Billing History



Consumption History



The payment for this bill is due upon receipt.  
 Make check payable to: Water Service Corp of Kentucky

Messages

*Utilities, Inc.*

2335 Sanders Road  
 Northbrook, IL 60062

[REDACTED]  
 PO BOX [REDACTED]  
 MIDDLESBORO KY 40965



Account Number: 6343110000

Due Date: 11/17/08 Amount Paid:  
 Please Pay \$ 17.00  
**PUBLIC SERVICE COMMISSION  
 OF KENTUCKY  
 EFFECTIVE  
 6/16/2008**

**PURSUANT TO 807 KAR 5:011**

Water Service Corp of Kentucky

PO BOX 24  
 Charlotte N

By *[Signature]*  
 Executive Director



FOR Middlesboro and Clinton and Adjacent Territory  
Community, Town or City

P.S.C. KY. NO. 3

SHEET NO. 36

Water Service Corporation of Kentucky  
(Name of Utility)

CANCELLING P.S.C. KY. NO. 2 (in its entirety)

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CONTENTS


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MONITORING OF CUSTOMER USAGE

At least once annually the Company will monitor the usage of each Customer according to the following procedure:

- (1) The Customer's annual usage for the most recent 12-month period will be compared with the annual usage for the 12 months immediately preceding that period.
- (2) If the annual usage for the two periods are substantially are same or if any difference is known to be attributed to unique circumstances, such as unusual weather conditions, common to all Customers, no further review will be done.
- (3) If the annual usages differ by twenty (20) percent or more and cannot be attributed to a readily identified common cause, the Company will compare the Customer's monthly usage records for the 12-month period with the monthly usage for the same months of the preceding year.
- (4) If the cause for the usage deviation cannot be determined from analysis of the Customer's meter reading and billing records, the Company will contact the Customer by telephone or in writing to determine whether there have been changes such as different number of household members or work staff, additional or different appliances, changes in business volume, or known leaks in the Customer's service line.
- (5) Where the deviation is not otherwise explained, the Company will test the Customer's meter to determine whether it shows an average error greater than 2 percent fast or slow.
- (6) The Company will notify the Customers of the investigation, its findings, and any refunds

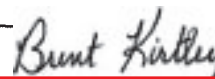
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DATE OF ISSUE	November 9, 2009 Month / Date / Year
DATE EFFECTIVE	November 9, 2009 Month / Date / Year
ISSUED BY	John Hoy  (Signature of Officer)
TITLE	Chief Regulatory Officer
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION	
IN CASE NO. <u>2008-00563</u>	DATED November 9, 2009

**KENTUCKY**  
**PUBLIC SERVICE COMMISSION**

**JEFF R. DEROUEN**  
**EXECUTIVE DIRECTOR**

TARIFF BRANCH



EFFECTIVE

**11/9/2009**

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

FOR Middlesboro and Clinton and Adjacent Territory  
Community, Town or City

P.S.C. KY. NO. 6

SHEET NO. 37

Water Service Corporation of Kentucky  
(Name of Utility)

CANCELLING P.S.C. KY. NO. 5

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or back billing in accordance with 807 KAR 5:006, Section 10(4) and (5).

In addition the annual monitoring, the Company will immediately investigate usage deviations brought to its attention as a result of its on-going meter reading or billing process or customer inquiry.

SCHEDULE OF SPECIAL SERVICE CHARGES

The following charges for special services shall be made:

- (D) 1. Service Reconnection Charge. A charge of \$0.00 shall be made for all service reconnections made during regular working hours, except that there shall be no connection charges made for service on the original installation of facilities.
- 2. Meter Reading Recheck Charge. Withdrawn
- (I) 3. Non Sufficient Funds Charge: Any check returned for NSF shall incur a charge of \$50.00.
- 4. Tampering Fee: Applies when it is deemed a customer willfully took action to interfere, alter or compromise the accuracy, registration or indication of a service meter or service facility or willfully caused damage to such a device of facility to obtain illicit service. The Company can recover all costs associated with having to replace and or repair such meter and fixtures attached. The customer will be billed on a time and materials basis.
- (R) 5. Meter Test. Upon request, the Customer may have his meter tested provided request by the  
(T) Customer is not more frequent than once each twelve months, subject to the fee provided in this  
(T) tariff. If such test shows the meter to be more than two percent fast, the bill shall be adjusted  
(T) accordingly. If the periodic testing requirement of 807 KAR 5:006 has not been met for the meter  
(T) tested, no charge will be made for the test regardless of results of the test.
- 6. PSC Meter Test Complaint. Any Customer of the Company may request a meter test by written application to the Kentucky Public Service Commission.

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DATE OF ISSUE	<u>April 28, 2021</u> Month / Date / Year
DATE EFFECTIVE	<u>May 31, 2021</u> Month / Date / Year
ISSUED BY	<u>Steve Lubertozzi</u> (Signature of Officer)
TITLE	<u>Senior Vice President</u>
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION	
IN CASE NO.	DATED





AREA Middlesboro and Clinton and Adjacent Territory

PSC KY NO. 11

\_\_\_\_\_ SHEET NO. 38

Water Service Corporation of Kentucky  
(NAME OF UTILITY)

CANCELLING PSC KY NO. 10

\_\_\_\_\_ SHEET NO. 38

**RATES**

The following rates and charges are prescribed for the customers in the area served by Water Service Corporation of Kentucky. All other rates and charges not specifically mentioned herein shall remain the same as those in effect under authority of the Commission prior to the effective date of this Order.

Monthly Water Rates

**Service Charge Per Month Rates For All Service Areas**

**Volumetric**

	<u>Meter Size</u>	<u>Monthly Charge</u>		<u>All Service Areas</u>	
(I)	5/8"	\$13.27		First 100,000 gallons	\$.005765 per gallon (I)
(I)	3/4"	\$13.27		All over 100,000 gallons	\$.003978 per gallon (I)
(I)	1"	\$33.18		Wholesale Water Rate	\$.002489 per gallon (N)
(I)	1.5"	\$66.35			
(I)	2"	\$106.16			
(I)	3"	\$199.04			
(I)	4"	\$331.74			
(I)	6"	\$663.47			

DATE OF ISSUE January 14, 2020  
MONTH / DATE / YEAR

DATE EFFECTIVE December 8, 2020  
MONTH / DATE / YEAR

ISSUED BY *Stewart*  
SIGNATURE OF OFFICER

TITLE Senior Vice President, North Region

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
IN CASE NO. 2020-00160 \_\_\_\_\_ DATED: December 8, 2020 \_\_\_\_\_

**KENTUCKY  
PUBLIC SERVICE COMMISSION**

**Linda C. Bridwell**  
Executive Director



**EFFECTIVE  
12/8/2020**  
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

PSC KY NO. 11

\_\_\_\_\_ SHEET NO. 39

Water Service Corporation of Kentucky  
(NAME OF UTILITY)

CANCELLING PSC KY NO. 10

\_\_\_\_\_ SHEET NO. 39

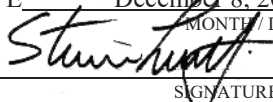
Monthly Fire Protection Charges

Middlesboro municipally owned hydrants	\$8.58 per hydrant	(I)
Private Hydrants or Sprinkler Systems	\$38.82 per hydrant or sprinkler	(I)
Ambleside Private Fire Surcharge*	\$3.86 per customer	(I)

\*Surcharge is only applicable to those customers residing in the Ambleside subdivision in Middlesboro, KY

DATE OF ISSUE December 22, 2020  
MONTH / DATE / YEAR

DATE EFFECTIVE December 8, 2020  
MONTH / DATE / YEAR

ISSUED BY   
SIGNATURE OF OFFICER

TITLE President, WSCK

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
IN CASE NO. 2020-00160 \_\_\_\_\_ DATED: December 8, 2020 \_\_\_\_\_

**KENTUCKY  
PUBLIC SERVICE COMMISSION**

**Linda C. Bridwell**  
Executive Director



**EFFECTIVE  
12/8/2020**  
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

FOR Middlesboro and Clinton and Adjacent Territory<sup>Exhibit 1</sup>  
Community, Town or City

P.S.C. KY. NO. 8

SHEET NO. 40

Water Service Corporation of Kentucky  
(Name of Utility)

CANCELLING P.S.C. KY. NO. 7

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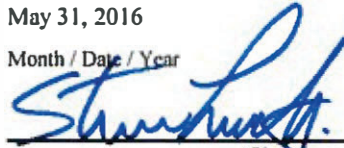
CUSTOMER COMPLAINTS

Complaints may be made to the Area Manager whose decision may be appealed to the Water Service Corporation of Kentucky Regional Manager. Such appeal shall be in writing within ten (10) days of the date of the decision by the Manager stating the nature of the complaint and supporting evidence. These decisions may be brought before the Public Service Commission in accordance with 807 KAR 5:006, Section 9.

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DATE OF ISSUE                      May 31, 2016  
Month / Date / Year

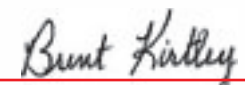
DATE EFFECTIVE                    May 31, 2016  
Month / Date / Year

ISSUED BY                              
(Signature of Officer)

TITLE                                    President of Water Service Corporation of Kentucky

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2015-00382            DATED May 31, 2016

<b>KENTUCKY</b> <b>PUBLIC SERVICE COMMISSION</b>
<b>Aaron D. Greenwell</b> <b>ACTING EXECUTIVE DIRECTOR</b>
TARIFF BRANCH 
EFFECTIVE <b>5/31/2016</b> PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

FOR Middlesboro and Clinton and Adjacent Territory <sup>Exhibit 1</sup>  
Community, Town or City

P.S.C. KY. NO. 8

SHEET NO. 41

CANCELLING P.S.C. KY. NO. 7

Water Service Corporation of Kentucky  
(Name of Utility)

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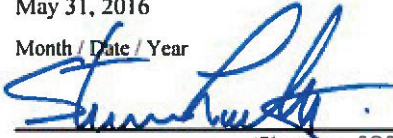
WATER SHORTAGE RESPONSE PLAN  
Water Service Corporation of Kentucky

\*\*\*See file titled Water Shortage Response Plan for the full  
Water Shortage Response Plan.\*\*\*

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DATE OF ISSUE                      **May 31, 2016**  
Month / Date / Year

DATE EFFECTIVE                      **May 31, 2016**  
Month / Date / Year

ISSUED BY                                
\_\_\_\_\_  
(Signature of Officer)

TITLE                                      **President of Water Service Corporation of Kentucky**

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2015-00382              DATED **May 31, 2016**

<b>KENTUCKY</b> <b>PUBLIC SERVICE COMMISSION</b>
<b>Aaron D. Greenwell</b> <b>ACTING EXECUTIVE DIRECTOR</b>
<b>TARIFF BRANCH</b> 
<b>EFFECTIVE</b> <b>5/31/2016</b> PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

# **Exhibit 2**



Water Service Corporation of Kentucky  
(NAME OF UTILITY)

RATES

The following rates and charges are prescribed for the customers in the area served by Water Service Corporation of Kentucky. All other rates and charges not specifically mentioned herein shall remain the same as those in effect under authority of the Commission prior to the effective date of this Order.

Monthly Water  
Rates

**Service Charge Per Month**  
**Rates For All Service Areas**

**Volumetric**

	<u>Meter Size</u>	<u>Monthly Charge</u>	<u>All Service Areas</u>	
(I)	5/8"	\$17.53	First 100,000 gallons	\$.007617 per gallon (I)
(I)	3/4"	\$17.53	All over 100,000 gallons	\$.005256 per gallon (I)
(I)	1"	\$43.84	Wholesale Water Rate	\$.002489 per gallon
(I)	1.5"	\$87.66		
(I)	2"	\$140.26		
(I)	3"	\$262.97		
(I)	4"	\$438.29		
(I)	6"	\$876.57		

DATE OF ISSUE May 31, 2022  
MONTH / DATE / YEAR

DATE EFFECTIVE June 30, 2022  
MONTH / DATE / YEAR

ISSUED BY *Scott Whitney*  
SIGNATURE OF OFFICER

TITLE President, Water Service Corporation of Kentucky

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
IN CASE NO. 2022-00147 \_\_\_\_\_ DATED: \_\_\_\_\_

AREA Middlesboro and Clinton and Adjacent Territory

PSC KY NO. 12

\_\_\_\_\_ SHEET NO. 39

Water Service Corporation of Kentucky  
(NAME OF UTILITY)

CANCELLING PSC KY NO. 11

\_\_\_\_\_ SHEET NO. 39

Monthly Fire Protection Charges

Middlesboro municipally owned hydrants	\$11.34 per hydrant	(I)
Private Hydrants or Sprinkler Systems	\$51.29 per hydrant or sprinkler	(I)
Ambleside Private Fire Surcharge*	\$5.10 per customer	(I)

\*Surcharge is only applicable to those customers residing in the Ambleside subdivision in Middlesboro, KY

DATE OF ISSUE May 31, 2022  
MONTH / DATE / YEAR

DATE EFFECTIVE June 30, 2022  
MONTH / DATE / YEAR

ISSUED BY *Scott Whitney*  
SIGNATURE OF OFFICER

TITLE President, Water Service Corporation of Kentucky

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
IN CASE NO. 2022-00147 \_\_\_\_\_ DATED: \_\_\_\_\_

# **Exhibit 3**

AREA Middlesboro and Clinton and Adjacent Territory

PSC KY NO. 121

\_\_\_\_\_ SHEET NO. 38

Water Service Corporation of Kentucky  
(NAME OF UTILITY)

CANCELLING PSC KY NO. 110

\_\_\_\_\_ SHEET NO. 38

RATES

The following rates and charges are prescribed for the customers in the area served by Water Service Corporation of Kentucky. All other rates and charges not specifically mentioned herein shall remain the same as those in effect under authority of the Commission prior to the effective date of this Order.

Monthly Water Rates

**Service Charge Per Month Rates For All Service Areas**

**Volumetric**

	<u>Meter Size</u>	<u>Monthly Charge</u>		<u>All Service Areas</u>	
(I)	5/8"	\$ <u>17.5313.27</u>	First 100,000 gallons	\$ <u>.0076175765</u>	per gallon (I)
(I)	3/4"	\$ <u>17.5313.27</u>	All over 100,000 gallons	\$ <u>.0052563978</u>	per gallon (I)
(I)	1"	\$ <u>43.8433.18</u>	Wholesale Water Rate	\$ <u>.002489</u>	per gallon
(I)	1.5"	\$ <u>87.6666.35</u>			
(I)	2"	\$ <u>140.26106.16</u>			
(I)	3"	\$ <u>262.97199.04</u>			
(I)	4"	\$ <u>438.29331.74</u>			
(I)	6"	\$ <u>876.57663.47</u>			

DATE OF ISSUE May 31, 2022  
MONTH / DATE / YEAR

DATE EFFECTIVE June 30, 2022  
MONTH / DATE / YEAR

ISSUED BY *Scott Whitney*  
SIGNATURE OF OFFICER

TITLE President, Water Service Corporation of Kentucky

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
IN CASE NO. 2020-001602022-00147 DATED: December 8, 2020

AREA Middlesboro and Clinton and Adjacent Territory

PSC KY NO. 124

\_\_\_\_\_ SHEET NO. 39

Water Service Corporation of Kentucky  
(NAME OF UTILITY)

CANCELLING PSC KY NO. 110

\_\_\_\_\_ SHEET NO. 39

Monthly Fire Protection Charges

Middlesboro municipally owned hydrants	\$ <u>11.348.58</u> per hydrant	(I)
Private Hydrants or Sprinkler Systems	\$ <u>38.8251.29</u> per hydrant or sprinkler	(I)
Ambleside Private Fire Surcharge*	\$ <u>5.103.86</u> per customer	(I)

\*Surcharge is only applicable to those customers residing in the Ambleside subdivision in Middlesboro, KY

DATE OF ISSUE May 31, 2022  
MONTH / DATE / YEAR

DATE EFFECTIVE June 30, 2022  
MONTH / DATE / YEAR

ISSUED BY *Scott Whitney*  
SIGNATURE OF OFFICER

TITLE President, Water Service Corporation of Kentucky

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
IN CASE NO. 2020-001602022-00147 DATED: December 8, 2020



# **Exhibit 4**

**0534921.09** CDuryea  
John Y. Brown III PAOI  
Secretary of State  
Received and Filed  
04/12/2002 04:21 PM  
Fee Receipt: \$50.00

**ARTICLES OF INCORPORATION**  
**OF**  
**WATER SERVICE CORPORATION OF KENTUCKY**

KNOW ALL MEN BY THESE PRESENTS:

That the undersigned incorporator voluntarily forms a Corporation under the laws of the Commonwealth of Kentucky.

**ARTICLE I**

The name of the Corporation is **WATER SERVICE CORPORATION OF KENTUCKY.**

**ARTICLE II**

The duration of the Corporation shall be perpetual.

**ARTICLE III**

The purpose and nature of the business proposed to be carried on shall be such activities as are legal under the laws of the Commonwealth of Kentucky and shall include all of the activities set forth in the Kentucky Business Corporation Act, including, but not limited to, the following:

To engage in the business of owning and operating water and wastewater utility systems; to provide contract management services for water and wastewater utility systems; and to engage in any other lawful business pursuits that may be advantageously pursued.

#### ARTICLE IV

The authorized capital stock of the Corporation shall be one thousand (1,000) shares of no-par common stock, and each shall be entitled to one vote. The owners of such stock shall be entitled, as a matter of right, to purchase or subscribe for any stock which the Corporation may issue or sell, regardless of when or how authorized and when or how acquired, pro rata, in relation to their then current stock ownership.

#### ARTICLE V

The address of the initial registered office in this state is 112 N. Lincoln Blvd., Hodgenville, LaRue County, Kentucky 42748, and the name of its initial registered agent at such address is **DAMON R. TALLEY**.

#### ARTICLE VI

The mailing address of the Corporation's principal office is 2335 Sanders Road, Northbrook, Illinois 60062-6196.

#### ARTICLE VII

The number of Directors constituting the initial Board of Directors is one (1), and the name and address of the person who is to serve as Director until the first annual meeting of shareholders or until his successor is elected and shall qualify is:

<u>Name</u>	<u>Address</u>
James L. Camaren	2335 Sanders Road Northbrook, Illinois 60062-6196

**ARTICLE VIII**

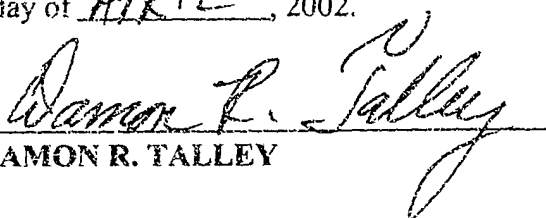
The name and address of the sole incorporator are as follows:

<u>Name</u>	<u>Address</u>
Damon R. Talley	112 N. Lincoln Blvd. Hodgenville, Kentucky 42748

**ARTICLE IX**

The private property of the shareholders shall not be subject to the payment of the debts of the Corporation.

Given under my hand this 10<sup>th</sup> day of APRIL, 2002.

  
DAMON R. TALLEY



STATE OF KENTUCKY

COUNTY OF LARUE

I, the undersigned Notary Public, do hereby certify that on this 10<sup>th</sup> day of April, 2002, personally appeared before me Damon R. Talley who being by me first duly sworn, declared that he is the sole incorporator of **WATER SERVICE CORPORATION OF KENTUCKY**; that he signed the foregoing document as the sole incorporator of the Corporation; and that the statements contained herein are true.

*Damon R. Talley*  
NOTARY PUBLIC, State at Large

MY COMMISSION EXPIRES: 10/5/2004

THIS INSTRUMENT PREPARED BY:  
DAMON R. TALLEY, P.S.C.

*Damon R. Talley*  
DAMON R. TALLEY  
112 NORTH LINCOLN BLVD.  
P. O. BOX 150  
HODGENVILLE, KY 42748  
(270) 358-3187 FAX (270) 358-9560

**DAMON R. TALLEY, P.S.C.**

112 N. LINCOLN BLVD.  
P.O. BOX 150  
HODGENVILLE, KENTUCKY 42748

TEL. (270) 358-3187  
FAX (270) 358-9880

DAMON R. TALLEY

April 10, 2002

ATTORNEY AT LAW

Hon. John Y. Brown, III  
Secretary of State  
Commonwealth of Kentucky  
P.O. Box 718  
Frankfort, KY 40602-0718

RE: Filing Articles of Incorporation of  
**WATER SERVICE CORPORATION OF KENTUCKY**

Dear Mr. Brown:

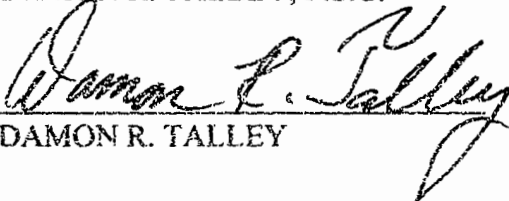
Enclosed are triplicate originals of the Articles of Incorporation of the above-named Corporation to be filed in your office.

Also enclosed is our check made payable to the Kentucky State Treasurer in the amount of Fifty Dollars (\$50.00), which includes the filing fee and the organizational tax as required by KRS 271B.1-220 and 136.060, respectively.

Please file one copy of the Articles of Incorporation in your office, and return two "filed" marked copies of the Articles of Incorporation to my office.

Thank you for your assistance in handling this matter for me.

Yours truly,  
DAMON R. TALLEY, P.S.C.

  
DAMON R. TALLEY

DRT:ln

Enclosures

# **Exhibit 5**

**Commonwealth of Kentucky**  
**Michael G. Adams, Secretary of State**

Michael G. Adams  
Secretary of State  
P. O. Box 718  
Frankfort, KY 40602-0718  
(502) 564-3490  
<http://www.sos.ky.gov>

**Certificate of Existence**

Authentication number: 270533

Visit <https://web.sos.ky.gov/ftsshow/certvalidate.aspx> to authenticate this certificate.

I, Michael G. Adams, Secretary of State of the Commonwealth of Kentucky, do hereby certify that according to the records in the Office of the Secretary of State,

**WATER SERVICE CORPORATION OF KENTUCKY**

is a corporation duly incorporated and existing under KRS Chapter 14A and KRS Chapter 271B, whose date of incorporation is April 12, 2002 and whose period of duration is perpetual.

I further certify that all fees and penalties owed to the Secretary of State have been paid; that Articles of Dissolution have not been filed; and that the most recent annual report required by KRS 14A.6-010 has been delivered to the Secretary of State.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Official Seal at Frankfort, Kentucky, this 13<sup>th</sup> day of May, 2022, in the 230<sup>th</sup> year of the Commonwealth.



*Michael G. Adams*

Michael G. Adams  
Secretary of State  
Commonwealth of Kentucky  
270533/0534921

# **Exhibit 6**





**0534921.09** dwilliams  
ASN  
Michael G. Adams  
Kentucky Secretary of State  
Received and Filed:  
4/25/2022 1:24 PM  
Fee Receipt: \$20.00

**COMMONWEALTH OF KENTUCKY**  
**ALISON LUNDERGAN GRIMES, SECRETARY OF STATE**

**Division of Business Filings**  
**Business Filings**  
PO Box 718  
Frankfort, KY 40602  
(502) 564-3490  
www.sos.ky.gov

**Certificate of Assumed Name**  
**(Domestic or Foreign Business Entity)**

**ASN**

Pursuant to the provisions of KRS 365, the undersigned applies to assume a name and, for that purpose, submits the following statement:

1. The assumed name is: Water Service Corp. of Kentucky

2. The name of the business entity (and in the case of general partnership, the partners) that is/are adopting the assumed name: Water Service Corporation of Kentucky

*Name must be identical to the name on record with the Secretary of State.*

3. The "real name" is (you must check one):

- |   |  |
|---|--|
| <input type="checkbox"/> a Domestic General Partnership           | <input type="checkbox"/> a Foreign General Partnership           |
| <input type="checkbox"/> a Domestic Limited Liability Partnership | <input type="checkbox"/> a Foreign Limited Liability Partnership |
| <input type="checkbox"/> a Domestic Limited Partnership           | <input type="checkbox"/> a Foreign Limited Partnership           |
| <input type="checkbox"/> a Domestic Business Trust                | <input type="checkbox"/> a Foreign Business Trust                |
| <input checked="" type="checkbox"/> a Domestic Corporation        | <input type="checkbox"/> a Foreign Corporation                   |
| <input type="checkbox"/> a Domestic Limited Liability Company     | <input type="checkbox"/> a Foreign Limited Liability Company     |

4. This application will be effective upon filing, unless a delayed effective date and/or time is provided. The effective date or the delayed effective cannot be prior to the date the application is filed. The date and/or time is \_\_\_\_\_  
(Delayed effective date and/or time)

5. The business is organized and existing in the state or country of KENTUCKY

6. The mailing address is:

<u>500 W Monroe St. Ste 3600</u>	<u>Chicago</u>	<u>IL</u>	<u>60661</u>
<small>Street Address or Post Office Box Numbers</small>	<small>City</small>	<small>State</small>	<small>Zip</small>

I declare under penalty of perjury under the laws of Kentucky that the forgoing is true and correct.

	<u>Kevin Labor</u>	<u>Authorized Signatory</u>	<u>4/21/22</u>
<small>Authorized Party Signature</small>	<small>Printed Name</small>	<small>Title</small>	<small>Date</small>

# **Exhibit 7**

**Water Service Company of Kentucky**

**NOTICE OF PROPOSED INCREASE**

Water Service Corporation of Kentucky is proposing a uniform general rate increase for customers in all service areas.

Pursuant to the regulations of the Public Service Commission of Kentucky, Water Service Corporation of Kentucky gives notice to all customers that it intends to adopt an increase in its water rates. The utility is requesting an increase in annual revenue totaling \$1,047,688, which would be an increase of 32.12% to the utility. The rates listed below are proposed to be effective 30 days after the utility files its request to the Commission, no sooner than June 30, 2022.

Customer Connection	Current Monthly Rates			Proposed Monthly Rates		
	Fixed Charge	0 - 100,000 Per Gallon Rate	Over 100,000 Per Gallon Rate	Fixed Charge	0 - 100,000 Per Gallon Rate	Over 100,000 Per Gallon Rate
5/8" Meter	\$ 13.27	\$0.005765	\$ 0.003978	\$ 17.53	\$0.007617	\$ 0.005256
3/4" Meter	\$ 13.27	\$0.005765	\$ 0.003978	\$ 17.53	\$0.007617	\$ 0.005256
1" Meter	\$ 33.18	\$0.005765	\$ 0.003978	\$ 43.84	\$0.007617	\$ 0.005256
1.5" Meter	\$ 66.35	\$0.005765	\$ 0.003978	\$ 87.66	\$0.007617	\$ 0.005256
2" Meter	\$ 106.16	\$0.005765	\$ 0.003978	\$ 140.26	\$0.007617	\$ 0.005256
3" Meter	\$ 199.04	\$0.005765	\$ 0.003978	\$ 262.97	\$0.007617	\$ 0.005256
4" Meter	\$ 331.74	\$0.005765	\$ 0.003978	\$ 438.29	\$0.007617	\$ 0.005256
6" Meter	\$ 663.47	\$0.005765	\$ 0.003978	\$ 876.57	\$0.007617	\$ 0.005256
Municipally Owned Hydrants	\$ 8.58			\$ 11.34		
Private Hydrants and Sprinklers	\$ 38.82			\$ 51.29		
Ambleside Private Fire Surcharge	\$ 3.86			\$ 5.10		
Typical Customer, by Class	Average Monthly Gallons	Current Monthly Bill	Proposed Monthly Bill	Dollar Change	% Change	
Residential, 5/8"	3,438	\$ 33.09	\$ 43.72	\$ 10.63	32.12%	
Commercial, 5/8"	3,686	\$ 34.52	\$ 45.60	\$ 11.09	32.12%	
Industrial, 5/8"	6,387	\$ 50.09	\$ 66.18	\$ 16.09	32.12%	
Public Authority, 2"	9,786	\$ 69.69	\$ 92.07	\$ 22.38	32.12%	

The rates contained in this notice are the rates to be requested by Water Service Corporation of Kentucky on or about May 31, 2022 with the Public Service Commission, but the Commission may order rates to be charged that differ from the proposed rates contained in this notice. Water Service Corporation of Kentucky's application to the Commission is based on a fully forecasted test period ending December 31, 2023.

A person may submit a timely written request for intervention to the Public Service Commission, 211 Sower Boulevard, P.O. Box 615, Frankfort, Kentucky 40602 that establishes the grounds for the request including the status and interest of the party. If the Commission does not receive a written request for intervention within thirty (30) days of initial publication or mailing of the notice, the Commission may take final action on the application.

A person may examine this filing and any other documents Water Service Corporation of Kentucky has filed with the Public Service Commission at the offices of Water Service Corporation of Kentucky located at 102 Water Plant Rd., Middlesboro, Kentucky 40965 and 100 East Jackson Street, Clinton, Kentucky 42031.

This filing and any other related documents can be examined at the Commission's offices at the address noted above, Monday through Friday, 8:00 a.m. to 4:30 p.m., or found on the Public Service Commission's Web site at <http://psc.ky.gov/>. Written comments regarding the proposed rate may be submitted to the Public Service Commission by mail or through the Public Service Commission's Web site.

If you have any questions, feel free to contact us at (844) 310-5556.

Water Service Corporation of Kentucky

# **Exhibit 8**

Water Service Corporation of Kentucky  
Docket No. 2022-00147  
Reconciliation of Rate Base to Capitalization

Exhibit 8

Line No.		13-Month Average, Forecast Period ended 12/31/2023
1	Total Capitalization:	\$ 9,687,725
2		
3	Reconciling Items:	
4	Change in Gross Plant in Service	225,565
5	Restatement of Accumulated Depreciation	(452,122)
6	Estimated Cash Working Capital	(344,701)
7	Contributions in Aid of Construction	9,954
8	Advances in aid of construction	-
9	Accumulated deferred income taxes	40,184
10	Plant acquisition adjustment	-
11	Other Non-Current Assets	6,253
12	Cash	(36,092)
13	Accounts receivable - net	(974,756)
14	Other current assets	(378,582)
15	Deferred charges	1,854
16	Other, net	(54,580)
17		
18	Net Rate Base Used to Determine Interest Expense:	<u>\$ 7,730,703</u>



# **Exhibit 10**

Line No.	Description	Actual/ Estimated Start Date	Estimated Completion Date	Construction Expenditures Budget, w/AFUDC			Construction Expenditures Budget			Cost Incurred To-Date*
				2022	2023	2024	2022	2023	2024	
1	Normal Recurring Construction (below 5% of budget)	Various	Various	240,067	236,528	249,093	240,067	236,528	249,093	16,581
2										
3	Vehicle - Work Truck	4/1/2022	4/30/2022	41,600			41,600			-
4	Vehicle - Work Truck	4/1/2023	4/30/2023		43,264			43,264		-
5	AMI meters Phase 1	1/1/2023	12/31/2023	-	522,817	-	-	504,458	-	-
6	Transmission Main Replacement	1/1/2023	7/31/2023	-	554,341	-	-	546,550	-	3,568
7										
8										
9	Total Construction Expenditures			<u>\$ 281,667</u>	<u>\$ 1,356,949</u>	<u>\$ 249,093</u>	<u>\$ 281,667</u>	<u>\$ 1,330,800</u>	<u>\$ 249,093</u>	<u>\$ 20,149</u>
10										
11	5% of Construction Budget			\$ 14,083	\$ 67,847	\$ 12,455				
12										
13	*Construction incurred to-date is exclusive of AFUDC, as no AFUDC accrues on Normal Recurring Construction. "To-Date" refers to actual costs incurred through 3/31/2022.									
14										

# **Exhibit 11**

**Water Service Corporation of Kentucky**

**Docket No. 2022-00147**

**Forecast Period Filing Requirement: 807 KAR 5:001, Section 16(7)(c)**

**Exhibit 11**

**Requirement:** Complete description, which may be in written testimony form, of all factors used to prepare forecast period. All econometric models, variables, assumptions, escalation factors, contingency provisions, and changes in activity levels shall be quantified, explained, and properly supported;

**Response:** Descriptions of forecasting factors used in preparing Water Service Corporation of Kentucky's Forecast Period are incorporated into the applicable witness's direct pre-filed testimony – Exhibits No. 9.1 through 9.7.

# **Exhibit 12**

Accounts	May-2021	Jun-2021	Jul-2021	Aug-2021	Sep-2021	Oct-2021	Nov-2021	Dec-2021	Jan-2022	Feb-2022	Mar-2022	Apr-2022	Year End April 2022
<b>Revenue</b>	\$ 309,667	\$ 342,182	\$ 346,483	\$ 331,232	\$ 308,590	\$ 293,081	\$ 305,796	\$ 304,365	\$ 264,116	\$ 243,116	\$ 257,390	\$ 269,059	\$ 3,575,079
<b>Operating Expenses</b>													
<b>Operations And Maintenance</b>													
Fuel And Utility	20,357	19,852	20,146	20,538	18,209	20,931	19,098	22,887	21,252	23,023	22,274	22,603	251,170
Chemicals	9,774	8,905	7,506	7,287	7,528	7,518	8,759	10,074	6,473	6,141	6,374	10,203	96,542
Employee Benefits	17,364	18,965	18,990	18,990	18,990	17,411	19,014	19,162	20,579	20,440	20,871	20,685	231,461
Insurance	7,151	7,175	7,180	7,180	7,180	7,971	8,059	7,765	9,217	9,195	9,262	9,252	96,587
Information Technology (IT)	-	-	-	-	-	1,250	-	-	-	-	-	-	1,250
Miscellaneous Expense	9,247	11,498	12,229	8,845	8,434	7,771	7,417	6,045	5,885	4,788	5,276	5,816	93,252
Office Expense	6,360	665	2,351	139	1,184	612	432	767	1,698	970	967	1,089	17,232
Consulting/Outside Services	1,465	600	2,807	600	1,240	1,240	1,240	1,240	-	-	-	-	10,432
Travel	292	1,492	892	1,492	292	992	292	292	259	259	259	259	7,073
Fleet/Vehicles	3,011	3,023	3,008	2,954	2,933	2,918	2,875	2,723	2,844	2,891	3,012	3,077	35,269
Testing	3,228	2,876	4,322	3,444	2,375	3,729	2,535	2,535	3,153	1,783	1,486	2,826	34,292
Regulatory Expenses	4,095	4,095	4,095	4,095	4,095	4,095	4,095	6,257	6,257	6,257	6,257	6,257	59,950
Rent	1,592	1,062	531	2,122	2,122	2,410	531	531	1,607	1,640	547	2,186	16,881
Salaries & Wages	54,427	56,524	56,887	56,887	56,887	55,120	57,250	59,380	60,721	58,727	64,927	62,285	700,022
Capitalized Time	(4,096)	(4,726)	(4,726)	(4,726)	(3,543)	(3,543)	(3,543)	(3,543)	(3,543)	(3,543)	(3,693)	(3,693)	(46,917)
Plant And System Maintenance	12,455	19,974	22,143	17,671	18,929	33,429	32,022	28,449	11,406	11,451	11,406	14,125	233,461
<b>Total O&amp;M</b>	<b>146,722</b>	<b>151,980</b>	<b>158,360</b>	<b>147,517</b>	<b>146,854</b>	<b>163,855</b>	<b>160,076</b>	<b>164,564</b>	<b>147,809</b>	<b>144,024</b>	<b>149,225</b>	<b>156,971</b>	<b>1,837,957</b>
<b>Depreciation And Amortization</b>	<b>31,121</b>	<b>31,363</b>	<b>31,545</b>	<b>31,727</b>	<b>31,909</b>	<b>31,963</b>	<b>32,017</b>	<b>32,072</b>	<b>32,108</b>	<b>32,144</b>	<b>32,180</b>	<b>32,216</b>	<b>382,363</b>
<b>Taxes Other Than Income Taxes</b>													
Payroll Taxes	4,091	4,251	4,279	4,279	4,279	4,144	4,307	4,469	4,637	4,485	4,958	4,757	52,936
Unemployment Taxes	0	-	-	-	-	-	-	-	1,005	414	199	72	1,691
Other Taxes	6,852	6,900	6,903	6,884	6,851	6,828	6,844	6,846	6,878	6,851	6,869	6,888	82,395
<b>Total Taxes Other Than Income Taxes</b>	<b>10,944</b>	<b>11,151</b>	<b>11,182</b>	<b>11,163</b>	<b>11,130</b>	<b>10,973</b>	<b>11,151</b>	<b>11,316</b>	<b>12,520</b>	<b>11,751</b>	<b>12,026</b>	<b>11,716</b>	<b>137,022</b>
<b>Corporate Allocation</b>	<b>49,713</b>	<b>49,713</b>	<b>49,713</b>	<b>49,713</b>	<b>49,713</b>	<b>49,713</b>	<b>49,713</b>	<b>49,713</b>	<b>54,755</b>	<b>54,755</b>	<b>54,755</b>	<b>54,755</b>	<b>616,723</b>
<b>Total Expenses</b>	<b>238,500</b>	<b>244,206</b>	<b>250,800</b>	<b>240,119</b>	<b>239,605</b>	<b>256,504</b>	<b>252,958</b>	<b>257,664</b>	<b>247,192</b>	<b>242,673</b>	<b>248,185</b>	<b>255,659</b>	<b>2,974,064</b>
<b>Non-Operating (Income) Expense</b>	<b>(4,583)</b>	<b>(4,583)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(9,167)</b>
<b>Net Pre-Tax Income</b>	<b>\$ 75,751</b>	<b>\$ 102,559</b>	<b>\$ 95,684</b>	<b>\$ 91,113</b>	<b>\$ 68,985</b>	<b>\$ 36,578</b>	<b>\$ 52,839</b>	<b>\$ 46,701</b>	<b>\$ 16,924</b>	<b>\$ 443</b>	<b>\$ 9,205</b>	<b>\$ 13,400</b>	<b>\$ 610,182</b>
<b>Capital Budget</b>													
General Ledger Spend	\$ 10,783	\$ 10,783	\$ -	\$ 122,709	\$ 70,000	\$ 72,000	\$ -	\$ -	\$ 19,779	\$ 19,779	\$ 19,779	\$ 19,779	\$ 365,393
Capitalized Time	3,603	3,603	3,543	5,661	3,543	2,617	3,543	3,543	3,693	3,693	3,693	3,693	44,425
<b>Total Capital Budget</b>	<b>\$ 14,386</b>	<b>\$ 14,386</b>	<b>\$ 3,543</b>	<b>\$ 128,370</b>	<b>\$ 73,543</b>	<b>\$ 74,617</b>	<b>\$ 3,543</b>	<b>\$ 3,543</b>	<b>\$ 23,472</b>	<b>\$ 23,472</b>	<b>\$ 23,472</b>	<b>\$ 23,472</b>	<b>\$ 409,818</b>





Water Service Corporation of Kentucky  
Case No. 2022-00147  
Annual and Monthly Budgets - Forecast Period \*

Exhibit 12

Accounts	Forecast Period												Forecast Period Ended December 2023
	Jan-2023	Feb-2023	Mar-2023	Apr-2023	May-2023	Jun-2023	Jul-2023	Aug-2023	Sep-2023	Oct-2023	Nov-2023	Dec-2023	
Revenue	\$ 265,084	\$ 246,243	\$ 259,049	\$ 269,518	\$ 273,754	\$ 300,126	\$ 305,877	\$ 293,661	\$ 270,483	\$ 258,413	\$ 268,061	\$ 268,216	\$ 3,278,484
<b>Operating Expenses</b>													
<b>Operations And Maintenance</b>													
Fuel And Utility	25,748	25,403	21,775	22,352	20,069	20,175	21,408	21,255	19,226	22,294	20,233	23,452	263,390
Chemicals	6,473	6,141	6,374	10,203	12,402	7,649	8,075	12,583	9,392	8,792	8,252	11,604	107,940
Employee Benefits	22,135	21,840	22,283	21,961	22,418	22,266	22,113	22,418	22,113	22,266	22,266	22,113	266,191
Insurance	9,855	9,808	9,878	9,846	9,918	9,894	9,870	9,918	9,870	10,399	10,442	10,429	120,126
Information Technology (IT)	-	-	-	-	-	-	-	-	-	1,250	-	-	1,250
Miscellaneous Expense	6,043	4,600	5,424	5,925	6,431	8,275	10,067	5,278	5,507	4,500	4,490	5,491	72,032
Office Expense	1,735	970	990	1,085	6,783	1,475	2,667	838	1,558	1,558	1,373	1,713	22,745
Consulting/Outside Services	-	-	-	-	918	-	2,305	-	679	679	679	679	5,939
Travel	291	291	291	291	291	591	591	291	291	391	291	291	4,192
Fleet/Vehicles	2,934	2,954	3,103	3,164	3,084	3,113	3,144	3,067	3,025	3,024	2,949	2,962	36,523
Testing	3,153	1,768	1,495	2,660	1,960	1,810	3,885	2,005	1,810	2,625	1,635	1,635	26,441
Regulatory Expenses	6,257	6,257	6,257	6,257	6,257	6,257	6,257	6,257	6,257	6,257	6,257	6,257	75,084
Rent	2,251	1,689	563	2,251	1,689	1,126	563	1,751	2,556	2,556	563	563	18,121
Salaries & Wages	70,914	66,657	73,043	68,462	75,039	72,847	70,654	75,039	70,654	72,847	72,847	70,654	859,658
Capitalized Time	(3,750)	(3,750)	(3,750)	(3,750)	(3,750)	(3,750)	(3,750)	(3,750)	(3,750)	(3,750)	(3,750)	(3,750)	(45,000)
Plant And System Maintenance	12,118	12,164	18,318	14,812	12,837	14,593	16,448	10,610	11,844	19,546	18,046	16,587	177,925
<b>Total O&amp;M</b>	<b>166,157</b>	<b>156,791</b>	<b>166,044</b>	<b>165,519</b>	<b>176,346</b>	<b>166,321</b>	<b>174,298</b>	<b>167,560</b>	<b>161,034</b>	<b>175,234</b>	<b>166,572</b>	<b>170,681</b>	<b>2,012,557</b>
<b>Depreciation And Amortization</b>	<b>34,010</b>	<b>34,057</b>	<b>34,104</b>	<b>34,152</b>	<b>34,199</b>	<b>34,246</b>	<b>34,293</b>	<b>34,340</b>	<b>34,387</b>	<b>34,435</b>	<b>34,482</b>	<b>34,529</b>	<b>411,234</b>
<b>Taxes Other Than Income Taxes</b>													
Payroll Taxes	4,919	4,594	5,081	4,732	5,234	5,067	4,572	4,647	4,312	4,479	4,479	4,312	56,430
Unemployment Taxes	1,045	407	180	60	-	-	-	-	-	-	-	-	1,692
Other Taxes	7,058	7,030	7,049	7,068	7,072	7,120	7,123	7,104	7,070	7,047	7,063	7,065	84,869
<b>Total Taxes Other Than Income Taxes</b>	<b>13,021</b>	<b>12,032</b>	<b>12,310</b>	<b>11,859</b>	<b>12,305</b>	<b>12,187</b>	<b>11,696</b>	<b>11,751</b>	<b>11,382</b>	<b>11,526</b>	<b>11,543</b>	<b>11,378</b>	<b>142,991</b>
<b>Corporate Allocation</b>	<b>56,114</b>	<b>56,114</b>	<b>56,114</b>	<b>56,114</b>	<b>56,114</b>	<b>56,114</b>	<b>56,114</b>	<b>56,114</b>	<b>56,114</b>	<b>56,114</b>	<b>56,114</b>	<b>56,114</b>	<b>673,367</b>
<b>Total Expenses</b>	<b>269,302</b>	<b>258,994</b>	<b>268,573</b>	<b>267,644</b>	<b>278,964</b>	<b>268,867</b>	<b>276,401</b>	<b>269,765</b>	<b>262,917</b>	<b>277,309</b>	<b>268,710</b>	<b>272,701</b>	<b>3,240,148</b>
<b>Non-Operating (Income) Expense</b>	<b>(121)</b>	<b>(121)</b>	<b>(121)</b>	<b>(2,238)</b>	<b>(2,238)</b>	<b>(2,238)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,077)</b>
<b>Net Pre-Tax Income</b>	<b>\$ (4,098)</b>	<b>\$ (12,630)</b>	<b>\$ (9,403)</b>	<b>\$ 4,112</b>	<b>\$ (2,972)</b>	<b>\$ 33,496</b>	<b>\$ 29,476</b>	<b>\$ 23,896</b>	<b>\$ 7,565</b>	<b>\$ (18,896)</b>	<b>\$ (649)</b>	<b>\$ (4,485)</b>	<b>\$ 45,413</b>
<b>Capital Budget</b>													
General Ledger Spend	\$ 18,438	\$ 18,438	\$ 18,438	\$ 18,438	\$ 18,438	\$ 18,438	\$ 18,438	\$ 18,438	\$ 18,438	\$ 18,438	\$ 18,438	\$ 18,438	\$ 221,256
Capitalized Time	11,518	11,518	11,518	11,518	11,518	11,518	11,518	11,518	11,518	11,518	11,518	11,518	138,212
AMI				116,667	116,667	116,667							350,000
Main Replacement	17,129	17,129	17,129	189,495	189,495	189,495	17,129						637,000
<b>Total Capital Budget</b>	<b>\$ 47,085</b>	<b>\$ 47,085</b>	<b>\$ 47,085</b>	<b>\$ 336,117</b>	<b>\$ 336,117</b>	<b>\$ 336,117</b>	<b>\$ 47,085</b>	<b>\$ 29,956</b>	<b>\$ 29,956</b>	<b>\$ 29,956</b>	<b>\$ 29,956</b>	<b>\$ 29,956</b>	<b>\$ 1,346,468</b>

\* Excludes results of the current proceeding

# **Exhibit 13**

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY

In the Matter of:

Electronic Application of Water Service )  
Corporation of Kentucky for a General ) Case No. 2022-00147  
Adjustment in Existing Rates and a Certificate )  
of Public Convenience and Necessity to Deploy )  
Advanced Metering Infrastructure )

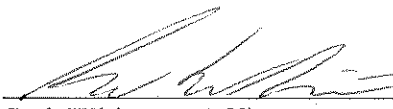
**ATTESTATION**

Comes Seth Whitney, President of Water Service Corporation of Kentucky, and as required by 807 KAR 5:001, Section 16(7)(e), does hereby attest as follows:

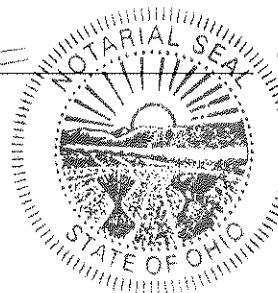
1. That the forecast utilized by Water Service Corporation of Kentucky in Case No. 2022-00147 is reasonable, reliable, made in good faith, and all basic assumptions used in the forecast have been identified and justified;

2. That the forecast utilized by Water Service Corporation of Kentucky in Case No. 2022-00147 contains the same assumptions and methodologies as in the forecast prepared for use by management, except for the differences that have been identified and explained in the filing requirements and schedules thereto; and

3. That productivity and efficiency gains are included in the forecast.

  
Seth Whitney, Affiant

**NOTARY CERTIFICATE**




JANET E. PACIOREK  
NOTARY PUBLIC  
STATE OF OHIO  
Comm. Expires  
10-26-2022  
Recorded in  
Cuyahoga County

STATE OF OHIO  
COUNTY OF CUYAHOGA

Subscribed, acknowledged and sworn to before me by Seth Whitney on this 26 day of May 2022.

My commission expires: 10-26-2022

  
NOTARY PUBLIC

# **Exhibit 14**

Income Statement

Line No.	Description	Year Ended			
		12/31/2022	12/31/2023	12/31/2024	12/31/2025
1					
2	Service Revenues - Water	\$ 3,126,929	\$ 3,261,891	\$ 3,240,872	\$ 3,219,997
3	Service Revenues - Sewer	-	-	-	-
4	Miscellaneous Revenues	297	297	297	297
5	Uncollectible Accounts	(122,824)	(128,126)	(127,300)	(126,480)
6					
7	Total Operating Revenues	3,004,402	3,134,063	3,113,869	3,093,814
8					
9	Salaries and Wages		-	-	-
10	Purchased Power	114,865	114,865	118,311	121,861
11	Purchased Water / Sewer	124,398	123,204	126,900	130,707
12	Maintenance and Repair	181,699	181,825	185,815	186,698
13	Maintenance Testing	24,592	25,028	25,779	26,552
14	Meter Reading	-	-	-	-
15	Chemicals	100,858	103,885	107,001	110,211
16	Transportation	42,801	48,835	50,300	51,809
17	Operating Exp. Charged to Plant	(46,677)	(138,212)	(48,201)	(146,858)
18	Outside Services - Other	24,803	23,411	24,114	24,837
19					
20	Total Maintenance Expenses	567,340	477,234	590,019	505,817
21					
22	Salaries and Wages	881,240	936,694	964,769	993,687
23	Office Supplies & Other Office Exp.	46,132	51,492	53,037	54,628
24	Regulatory Commission Exp.	51,318	207,748	160,706	160,706
25	Pension & Other Benefits	253,916	309,783	323,339	337,489
26	Rent	18,778	20,025	20,626	21,245
27	Insurance	110,052	113,401	121,906	131,049
28	Office Utilities	24,538	24,538	25,274	26,032
29	Miscellaneous	643,137	667,561	687,588	708,216
30					
31	Total General Expenses	2,029,110	2,280,371	2,357,246	2,433,052
32					
33	Depreciation	359,720	375,467	383,883	383,883
34	Amortization of PAA	(3,660)	(3,660)	(3,660)	(3,660)
35	Payroll Taxes	66,297	71,972	74,011	76,111
36	Franchise Tax		-	-	-
37	Gross Receipts Tax		-	-	-
38	Property Taxes	114,045	116,621	133,673	131,331
39	Special Assessments	-	-	-	-
40	Utility/Commission Tax	6,368	6,638	6,596	6,555
41	Other General Taxes	-	-	-	-
42	Amortization of ITC	-	-	-	-
43	Amortization of CIAC	(10,356)	(10,356)	(10,356)	(10,356)
44					
45	Total Other Expenses	532,414	540,111	584,146	583,863
46					
47	Total Operating Expenses	3,128,863	3,297,715	3,531,410	3,522,731
48					
49	Net Operating Income	(124,461)	(163,653)	(417,542)	(428,917)
50					
51	Interest Expense	159,076	182,334	179,140	175,975
52	AFUDC	-	(26,149)	-	(18,358)
53					
54	Total Other Deductions/(Income)	159,076	156,185	179,140	157,617
55					
56	Total Taxable Income	(283,537)	(319,838)	(596,682)	(586,534)
57					
58	Income Taxes - State	(14,177)	(15,992)	(29,834)	(29,327)
59	Income Taxes - Federal	(56,566)	(63,808)	(119,038)	(117,014)
60					
61	Total Income Taxes	(70,742)	(79,800)	(148,872)	(146,340)
62					
63	Net Income	\$ (212,794)	\$ (240,038)	\$ (447,810)	\$ (440,194)
64					

Note: This exhibit reflects present rate revenue requirements. See Exhibits No. 27, 29, and 29 Schedule A for the Base and Forecast Period revenue requirements.



# **Exhibit 15**

Balance Sheet

Line No.	Description	Year Ended		
		12/31/2022	12/31/2023	12/31/2024
1	<b>ASSETS:</b>			
2	Plant In Service	13,777,757	15,085,341	15,329,761
3				
4	Accumulated Depreciation	(7,065,007)	(7,391,108)	(7,770,319)
5				
6	Net Utility Plant	6,712,750	7,694,233	7,559,443
7				
8	Plant Acquisition Adjustment	(109,815)	(106,154)	(102,494)
9				
10	Construction Work In Process	0	0	0
11				
12	Current Assets:			
13	Cash	36,092	36,092	36,092
14	Accounts Receivable - Net	954,165	995,348	988,934
15	Other Current Assets	378,582	378,582	378,582
16				
17	Total	1,368,839	1,410,022	1,403,608
18				
19	Non-Current Assets:			
20	Deferred Charges	1,189,719	915,687	690,195
21	Other Non-Current Assets	156,337	143,830	131,323
22				
23	Total	1,346,056	1,059,517	821,518
24				
25	<b>TOTAL ASSETS</b>	<b>9,317,831</b>	<b>10,057,618</b>	<b>9,682,075</b>
26				
27	<b>EQUITY:</b>			
28	Capital Stock and Retained Earnings:			
29	Common Stock and Paid In Capital	1,000	1,000	1,000
30	Retained Earnings	2,731,017	2,490,979	2,043,169
31				
32	Total	2,732,017	2,491,979	2,044,169
33				
34	Current and Accrued Liabilities:			
35	Accounts Payable	952,855	1,005,272	1,082,400
36	Accrued Liabilities	6,353	6,703	7,217
37	Taxes Accrued	166,207	311,172	341,532
38	Customer Deposits	59,014	59,014	59,014
39	Customer Deposits - Interest	611	611	611
40	A/P - Assoc. Companies	3,965,175	4,746,466	4,707,992
41	Deferred Revenue	0	0	0
42				
43	Total	5,150,216	6,129,239	6,198,766
44				
45	Advances In Aid of Construction	0	0	0
46				
47	Contributions In Aid of Construction	238,236	227,880	217,524
48				
49	Other Liabilities:			
50	Unamortized ITC	0	0	0
51	Deferred Tax - Federal	840,099	854,989	872,463
52	Deferred Tax - State	(38,463)	(42,195)	(46,574)
53	Other Non Current Liabilities	395,726	395,726	395,726
54				
55	Total	1,197,362	1,208,520	1,221,615
56				
57	<b>TOTAL LIABILITIES AND EQUITY</b>	<b>9,317,831</b>	<b>10,057,618</b>	<b>9,682,075</b>

# **Exhibit 16**

Cash Flow

Line No.	Description	Year Ended		
		12/31/2022	12/31/2023	12/31/2024
1	<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
2	Net Income	(212,794)	(240,038)	(447,810)
3	Adjustments to reconcile net income to net cash			
4	(used in) provided by operating activities:			
5	Depreciation & Amortization	345,703	361,450	369,866
6	Allowance for Funds Used During Construction	-	(26,149)	-
7	Deferred Income Taxes			
8	(Increase) Decrease in:			
9	Accounts Receivable	74,785	(41,183)	6,414
10	Prepaid Expenses & Other Assets	(343,682)	-	-
11	Increase (decrease) in			
12	Accounts Payable	(3,937)	52,418	77,128
13	Accrued Expenses and other	161,440	156,473	43,969
14				
15	<b>NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES</b>	<b>21,516</b>	<b>262,971</b>	<b>49,567</b>
16				
17	<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
18	Purchases of property, plant and equipment	(175,219)	(1,307,583)	(244,421)
19	Purchase non-current assets	(18,672)	(12,507)	(12,507)
20	Payment of Deferred Charges	(349,440)	275,829	245,835
21				
22	<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(543,331)</b>	<b>(1,044,261)</b>	<b>(11,093)</b>
23				
24	<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
25	Proceeds (payment) of long term debt	-	-	-
26	Payment of loan financing costs	-	-	-
27	Non- operating income	-	-	-
28	Funds from Parent	521,816	781,290	(38,474)
29	Drawdown of Credit Facility	-	-	-
30				
31	<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>521,816</b>	<b>781,290</b>	<b>(38,474)</b>
32				
33	<b>NET INCREASE (DECREASE) IN CASH</b>	<b>0</b>	<b>0</b>	<b>(0)</b>
34				
35	<b>CASH, Beginning of Period</b>	<b>36,092</b>	<b>36,092</b>	<b>36,092</b>
36				
37	<b>CASH, End of Period</b>	<b>36,092</b>	<b>36,092</b>	<b>36,092</b>

# **Exhibit 17**

**Water Service Corporation of Kentucky**

**Docket No. 2022-00147**

**Forecast Period Filing Requirement: 807 KAR 5:001 Section 16(7)(h)9**

**Exhibit 17**

**Requirement:** Financial forecast for each of the 3 forecasted years included in capital construction budget. The financial forecast shall be supported by underlying assumptions made in projecting results of operations and including the following information:

Employee level

**Response:** Please see below.

	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>Headcount</b>	19	19	19



# **Exhibit 18**

Water Service Corporation of Kentucky  
Docket No. 2022-00147  
Labor Cost Changes, 2022-2024

Exhibit 18

Line No.	Account	Description	2022	2023	2024
1		Salaries & Wages - Maintenance	-	-	-
2		Salaries & Wages - General	820,415.04	917,785.60	957,750.33
3		Total Salaries & Wages - Water	<u>820,415.04</u>	<u>917,785.60</u>	<u>957,750.33</u>

**Pension & Other Benefits**

Line No.	Account	Description	2022	2023	2024
4	531001	401K Profit Sharing	23,513.14	27,391.35	28,585.76
5	531002	401K Match	29,518.73	36,521.81	38,114.35
6	532001	Health Admin and Stop Loss	29,353.05	29,353.05	29,353.05
7	532002	Dental	6,526.31	6,238.74	6,238.74
8	532005	Employee Insurance Deductions	-	-	-
9	532006	Health Insurance Claims	182,087.33	185,904.63	197,155.41
10	532012	Term Life Insurance	9,847.19	9,847.19	9,847.19
11	532013	Term Life Insurance Opt	(1,473.31)	(1,473.31)	(1,473.31)
12	532900	Other Employee Benefits	592.78	1,833.97	2,020.11
13		Total Water Benefits	<u>279,965.22</u>	<u>295,617.44</u>	<u>309,841.29</u>

**Payroll Taxes**

Line No.	Account	Description	2022	2023	2024
14	641100	FICA	58,521.39	68,293.34	71,241.20
15	641200	Payroll Tax	-	-	-
16	641300	Employer Health Tax	-	-	-
17	642100	Federal Unemployment Tax	897.09	582.23	582.23
18	642200	State Unemployment Tax	1,889.01	1,677.70	1,677.70
19	642300	Other Payroll Taxes	-	-	-
20		Total Water Payroll Taxes	<u>61,307.48</u>	<u>70,553.27</u>	<u>73,501.13</u>

# **Exhibit 19**

**Water Service Corporation of Kentucky**

**Docket No. 2022-00147**

**Forecast Period Filing Requirement: 807 KAR 5:001, Section 16(7)(h)11**

**Exhibit 19**

**Requirement:** Financial forecast for each of the 3 forecasted years included in capital construction budget. The financial forecast shall be supported by underlying assumptions made in projecting results of operations and including the following information;

Capital Structure Requirements

**Response:** Please refer to Exhibit No. 16, Financing Activities section, for capital funding forecasts. Please note that Water Service Corporation of Kentucky does not maintain a local capital structure and utilizes that of its parent, Corix Regulated Utilities (US), Inc. for funding of operations and regulatory ratemaking purposes.

# **Exhibit 20**

Water Service Corporation of Kentucky  
Case No. 2022-00147  
Rate Base, 2022-2024

Exhibit 20

Line No.	Description	Rate Base Balances		
		2022	2023	2024
1	Gross Plant In Service	\$ 13,692,331	\$ 14,735,105	\$ 14,936,261
2	Accumulated Depreciation	(6,594,289)	(6,968,666)	(7,396,090)
3	Net Plant In Service	7,098,041	7,766,438	7,540,171
4				
5	Cash Working Capital	347,895	369,105	395,193
6	Contributions In Aid of Construction	(248,189)	(237,835)	(227,480)
7	Accumulated Deferred Income Taxes	(878,561)	(897,184)	(919,038)
8	Oracle Fusion Asset	160,995	135,236	109,476
9	Net Plant Acquisition Adjustment	(109,815)	(106,154)	(102,494)
10	Deferred Charges	1,189,719	915,687	690,195
11				
12		\$ 7,560,085	\$ 7,945,293	\$ 7,486,023
13				



# **Exhibit 21**

Natural Account	NARUC Account	Description
111201	131.2	HSBC - 270-049673-070 - Corix Infrastructure Inc.
111220	131.2	TD - 9400-7336860 - Corix Infrastructure (US) Inc.
111225	131.2	TD - 9400-7339711 - Corix Utilities (Illinois) LLC
111261	131.2	JP Morgan - 100074351 - Water Services Corp (Lower 48)
111263	131.2	FNBA - XXXX1187 - Fairbanks Sewer & Water Inc. (Repurchase/Master)
111264	131.2	FNBA - XXXX6047 - Fairbanks Sewer & Water Inc. (Conduit)
111265	131.1	FNBA - XXXX7391 - Fairbanks Sewer & Water Inc. (Petty)
111267	131.2	Doyon - US bank account
111288	131.2	FNBA - XXXX6955 - Fairbanks Sewer & Water Inc. (Payroll)
111303	131.1	Petty Cash CWS- BoA 51223360
111304	131.1	Petty Cash CNC - BoA 1651884
111305	131.1	Petty Cash MD - BoA 8666588498
111306	131.1	Petty Cash FL - BoA 1280073899
111307	131.1	Petty Cash GA - BoA 3263029870
111308	131.1	Petty Cash LA - Citizens Bank 4018400
111309	131.1	Petty Cash AZ- Chase 27032774
112102	141	Accounts Receivable - USD
112103	141	Accounts Receivable - Interest
112104	141	Accounts Receivable - Other
112105	141	Accounts Receivable - Clearing
112106	141	Customer Refunds
112202	143	Allowance for Doubtful Accounts - USD
112203	143	Allowance for Finance Charges
112301	141	Unbilled Revenue
112302	173	Accrued Revenue
112303	173	Accrued RCC Charges
112304	173	Accrued PRISM Charges
113102	151	Inventory
113201	162	Prepaid Advertising
113202	162	Prepaid Software
113203	162	Prepaid Maintenance
113204	162	Prepaid Franchise Fee
113205	162	Prepaid Chemicals - Steam
113206	162	Prepaid Insurance
113207	162	Prepaid Reimbursements
113208	162	Prepaid Tariff Funds
113209	162	Prepaid Other
113210	162	Prepaid Interest
113211	132	Deposits
113301	142	Misc Receivable
113370	142	Fuel Tax from Customer
113371	142	Fuel Tax from Vendor
113502	146	Intercompany Trade Accounts Receivable - USD
113601	146	Intercompany Non-Trade Accounts Receivable
113603	145	Intercompany Automatic Account
113701	174	Employee Purchases
113702	184	Payroll Clearing
113703	184	Flex Services
113704	184	401K Clearing
113705	184	Interco Resource/Job Clearing
113706	184	Visa Payment Clearing
113707	174	Due from Employee
113709	105	Work In Progress
113710	144	Notes Receivable
113711	174	Misc Other Current Assets
113712	183	Preliminary Survey and Investigation Accrued
113713	104	Util Plant Acquired/Disposed
132001	123	Investment in Subsidiaries and affiliates - US companies
141101	303.5	Land and Rights General
141102	303.2	Land and Rights Pump
141103	303.3	Land and Rights Water
141104	303.4	Land and Rights Trans
141105	353.2	Land and Rights Intangible
141106	353.3	Land and Rights Collections
141107	353.4	Land and Rights Treatment
141108	353.5	Land and Rights Reclaim
141199	303.5	Land Clearing

Natural Account	NARUC Account	Description
141201	301.1	Organization
141202	302.1	Franchises
141203	304.5	Struct and Improv General Plant
141204	304.2	Struct and Improv Service Supplies
141205	304.3	Struct and Improv Water Treat Plt
141206	304.4	Struct and Improv Trans Dist Plt
141207	354.2	Struct and Improv Collect Plant
141208	354.3	Struct and Improv Pump Plant
141209	354.4	Struct and Improv Treatment Plant
141210	354.5	Struct and Improv Reclaim WTP
141211	354.6	Struct and Improv Reclaim Wtr Dist
141220	340.5	Struct and Improv Office
141221	305.2	Collecting Reservoirs
141222	306.2	Lake, River, Other Intakes
141223	307.2	Wells and Springs
141224	308.2	Infiltration Gallery
141225	309.2	Supply Mains
141226	310.2	Power Generation Equipment
141227	311.2	Electric Pump Equip Src Pump
141228	311.3	Electric Pump Equip WTP
141229	311.4	Electric Pump Equip Trans Dist
141230	320.3	Water Treatment Equipment
141231	330.4	Dist Resv and Standpipes
141232	331.4	Trans and Distr Mains
141233	333.4	Service Lines
141234	334.4	Meters
141235	334.4	Meter Installations
141236	335.4	Hydrants
141237	336.4	Backflow Prevention Devices
141238	355.2	Power Gen Equip Coll Plt
141239	355.3	Power Gen Equip Pump Plt
141240	355.4	Power Gen Equip Treat Plt
141241	360.2	Sewer Force Main
141242	361.2	Sewer Gravity Main
141243	361.2	Manholes
141244	362.2	Special Collection Structures
141245	363.2	Service to Customers
141246	364.2	Flow Measure Devices
141247	365.2	Flow Measure Install
141248	370.3	Receiving Wells
141249	371.3	Pumping Equip Pump Plt
141250	371.5	Pumping Equip Reclaim WTP
141251	371.6	Pumping Equip Rcl Wtr Dist
141252	380.4	Treat/Disp Equip Lagoon
141253	380.4	Treat/Disp Equip Trt Plt
141254	380.5	Treat/Disp Equip Rclm Wtr
141255	381.4	Plant Sewers Treatment Plt
141256	381.5	Plant Sewers Reclaim Wtr
141257	382.4	Outfall Lines
141261	366.6	Reuse Services
141262	367.6	Reuse Mtr/Installations
141263	374.5	Reuse Dist Reservoirs
141264	375.6	Reuse Transmission and Dist
141267	339.1	Other and Misc Equip Intangible Plt
141268	339.2	Other and Misc Equip Source Supply
141269	339.3	Other and Misc Equip WTP
141270	339.4	Other and Misc Equip Trans Dist
141271	348.5	Other Tangible Plant
141272	389.2	Other Plant Collection
141273	389.3	Other Plant Pump
141274	389.4	Other Plant Treatment
141275	389.5	Other Plant Reclaim Water Trt
141276	389.6	Other Plant Reclaim Water Dist
141278	348.5	Plant Alloc
141279	348.5	Domestic Water
141280	348.5	Irrigation Water
141292	121	Non-Utility Property

Natural Account	NARUC Account	Description
141293	103	Plant Held for Future Use
141299	106	Utility Plant Clearing
141301	339.5	Building
141302	340.5	Leasehold Improvement
141303	340.5	Office Furniture
141305	342.5	Stores Equipment
141306	344.5	Lab Equipment
141307	347.5	Rental Equipment
141308	343.5	Tool Shop Equipment
141309	345.5	Power Operated Equipment
141310	346.5	Communications Equipment
141311	347.5	Misc Equipment
141399	106	Building and Equipment Clearing
141401	341.5	Vehicles
141499	341.5	Vehicles Clearing
141501	340.5	Computer Hardware
141502	340.5	Desktop/Laptop Computers
141503	340.5	Mainframe Computers
141504	340.5	Mini Comp Wtr
141602	340.5	Comp Systems
141603	340.5	Micro Systems
141699	340.5	Computer Clearing
141702	105	CWIP - Captive
141703	105	CWIP - Interest During Construction
141704	105	CWIP - Engineering
141705	105	CWIP - Labor/Installation
141706	105	CWIP - Equipment
141707	105	CWIP - Material
141708	105	CWIP - Electrical
141709	105	CWIP - Piping
141710	105	CWIP - Site Work
141711	105	CWIP - Building Additions
141712	105	CWIP - Carpentry
141713	105	CWIP - Crane
141714	105	CWIP - Drilling Costs
141715	105	CWIP - Foundation
141716	105	CWIP - Land/Lease
141717	105	CWIP - Main Extension/Tie In
141718	105	CWIP - Permits
141719	105	CWIP - Plumbing
141720	105	CWIP - Pumps/Equipment
141721	105	CWIP - Relocation
141722	105	CWIP - Restoration
141723	105	CWIP - Soil Boring
141724	105	CWIP - Tank/Cost of
141725	105	CWIP - Tank/Detention Addition
141726	105	CWIP - Tank/Pneumatic
141727	105	CWIP - Tests/Drawdown
141728	105	CWIP - Well Abandonment
141729	105	CWIP - Well House
141732	105	CWIP - Transfer to Fixed Assets
141735	105	CWIP - Building/Blower
141736	105	CWIP - Concrete Contrac
141737	105	CWIP - Draining/Plant
141738	105	CWIP - Installation of Plant
141739	105	CWIP - Modification/Lift Stn
141740	105	CWIP - Package Plant Purchase
141741	105	CWIP - Pump Removal
141742	105	CWIP - Sand
141743	105	CWIP - Sludge/Disposal
141744	105	CWIP - Survey
141745	105	CWIP - Tests/Soil Bore
141746	105	CWIP - Vegetation/Remov
141748	105	CWIP - Contractor/Labour
141749	105	CWIP - Architect/Design
141750	105	CWIP - Furniture
141751	105	CWIP - Heating/Air Conditioning

Natural Account	NARUC Account	Description
141752	105	CWIP - Interior Finish
141753	105	CWIP - Modification/Con
141754	105	CWIP - Remodeling
141756	105	CWIP - Grouting/Sealing
141757	105	CWIP - Jet Cleaning
141758	105	CWIP - Pump and Haul Sludge
141759	105	CWIP - Rental/Machine
141760	105	CWIP - Repair
141761	105	CWIP - Construction
141762	105	CWIP - Other
141764	105	CWIP - Overhead
141798	106	CWIP Clearing-Fixed Asset
141799	105	CWIP Clearing
141899	271	CIAC-Clearing
141901	114	Purchase Acquisition Adjustments
141999	114	PAA Clearing
142201	108.1	Acc Dep - Organization
142202	108.1	Acc Dep - Franchises
142203	108.1	Acc Dep - Struct and Improv General Plant
142204	108.1	Acc Dep - Struct and Improv Service Supplies
142205	108.1	Acc Dep - Struct and Improv Water Treat Plt
142206	108.1	Acc Dep - Struct and Improv Trans Dist Plt
142207	108.1	Acc Dep - Struct and Improv Collect Plant
142208	108.1	Acc Dep - Struct and Improv Pump Plant
142209	108.1	Acc Dep - Struct and Improv Treatment Plant
142210	108.1	Acc Dep - Struct and Improv Reclaim WTP
142211	108.1	Acc Dep - Struct and Improv Reclaim Wtr Dist
142220	108.1	Acc Dep - Struct and Improv Office
142221	108.1	Acc Dep - Collecting Reservoirs
142222	108.1	Acc Dep - Lake, River, Other Intakes
142223	108.1	Acc Dep - Wells and Springs
142224	108.1	Acc Dep - Infiltration Gallery
142225	108.1	Acc Dep - Supply Mains
142226	108.1	Acc Dep - Power Generation Equipment
142227	108.1	Acc Dep - Electric Pump Equip Src Pump
142228	108.1	Acc Dep - Electric Pump Equip WTP
142229	108.1	Acc Dep - Electric Pump Equip Trans Dist
142230	108.1	Acc Dep - Water Treatment Equipment
142231	108.1	Acc Dep - Dist Resv and Standpipes
142232	108.1	Acc Dep - Trans and Distr Mains
142233	108.1	Acc Dep - Service Lines
142234	108.1	Acc Dep - Meters
142235	108.1	Acc Dep - Meter Installations
142236	108.1	Acc Dep - Hydrants
142237	108.1	Acc Dep - Backflow Prevention Devices
142238	108.1	Acc Dep - Power Gen Equip Coll Plt
142239	108.1	Acc Dep - Power Gen Equip Pump Plt
142240	108.1	Acc Dep - Power Gen Equip Treat Plt
142241	108.1	Acc Dep - Sewer Force Main
142242	108.1	Acc Dep - Sewer Gravity Main
142243	108.1	Acc Dep - Manholes
142244	108.1	Acc Dep - Special Collection Structures
142245	108.1	Acc Dep - Service to Customers
142246	108.1	Acc Dep - Flow Measure Devices
142247	108.1	Acc Dep - Flow Measure Install
142248	108.1	Acc Dep - Receiving Wells
142249	108.1	Acc Dep - Pumping Equip Pump Plt
142250	108.1	Acc Dep - Pumping Equip Reclaim WTP
142251	108.1	Acc Dep - Pumping Equip Rcl Wtr Dist
142252	108.1	Acc Dep - Treat/Disp Equip Lagoon
142253	108.1	Acc Dep - Treat/Disp Equip Trt Plt
142254	108.1	Acc Dep - Treat/Disp Equip Rclm Wtr
142255	108.1	Acc Dep - Plant Sewers Treatment Plt
142256	108.1	Acc Dep - Plant Sewers Reclaim Wtr
142257	108.1	Acc Dep - Outfall Lines
142261	108.1	Acc Dep - Reuse Services
142262	108.1	Acc Dep - Reuse Mtr/Installations

Natural Account	NARUC Account	Description
142263	108.1	Acc Dep - Reuse Dist Reservoirs
142264	108.1	Acc Dep - Reuse Transmission and Dist
142267	108.1	Acc Dep - Other and Misc Equip Intangible Plt
142268	108.1	Acc Dep - Other and Misc Equip Source Supply
142269	108.1	Acc Dep - Other and Misc Equip WTP
142270	108.1	Acc Dep - Other and Misc Equip Trans Dist
142271	108.1	Acc Dep - Other Tangible Plant
142272	108.1	Acc Dep - Other Plant Collection
142273	108.1	Acc Dep - Other Plant Pump
142274	108.1	Acc Dep - Other Plant Treatment
142275	108.1	Acc Dep - Other Plant Reclaim Water Trt
142276	108.1	Acc Dep - Other Plant Reclaim Water Dist
142279	108.1	Acc Dep - Domestic Water
142280	108.1	Acc Dep - Irrigation Water
142292	122	Acc Dep - Non-Utility Property
142293	108.3	Acc Dep - Plant Held for Future Use
142301	108.1	Acc Dep - Building
142302	108.1	Acc Dep - Leasehold Improvement
142303	108.1	Acc Dep - Office Furniture
142305	108.1	Acc Dep - Stores Equipment
142306	108.1	Acc Dep - Lab Equipment
142308	108.1	Acc Dep - Tool Shop Equipment
142309	108.1	Acc Dep - Power Operated Equipment
142310	108.1	Acc Dep - Communications Equipment
142311	108.1	Acc Dep - Misc Equipment
142401	108.1	Acc Dep - Vehicles
142501	108.1	Acc Dep - Computer Hardware
142502	108.1	Acc Dep - Desktop/Laptop Computers
142503	108.1	Acc Dep - Mainframe Computers
142504	108.1	Acc Dep - Mini Comp Wtr
142601	108.1	Acc Dep - Computer Software
142602	108.1	Acc Dep - Comp Systems
142603	108.1	Acc Dep - Micro Systems
142701	108.1	Acc Dep - Salvage
142901	114	Acc Dep - Purchase Acquisition Adjustments
160001	114	Goodwill - CAD
160002	114	Goodwill - USD
170002	186.1	RCIP - Attorney Fees
170003	186.1	RCIP - Capitalized Time
170004	186.1	RCIP - Administrative
170005	186.1	RCIP - Travel
170006	186.1	RCIP - Consulting Fees
170007	186.1	RCIP - Transfer to DEF
170008	186.1	Regulatory Assets Being Amortized
170009	186.1	Rate Case Being Amortized
170010	186.1	Misc Regulatory COMM EX
170011	186.1	Rate Case Accum Amort
170012	186.2	Water Conservation REBA
170013	186.3	Regulatory Asset - COE Balance
170014	186.3	Regulatory Asset - Excess DTA
170015	186.2	Misc Def Dr - COSS
170016	186.2	Acc Amort - COSS
170099	186.3	Regulatory Asset Clearing
181001	186.2	Def Chgs - Landscaping
181002	186.2	Def Chgs - Tank Maint and Repair
181003	186.2	Def Chgs - Relocation
181004	186.2	Def Chgs - Attorney Fees
181005	186.2	Def Chgs - Hurricane/Storm
181006	186.2	Def Chgs - Other Water and Sewer
181007	186.2	Def Chgs - Multi Yr Testing
181008	186.2	Def Chgs - Sludge Hauling
181009	186.2	Def Chgs - Power Wash
181010	186.2	Def Chgs - TV Sewer Mains
181011	186.2	Def Chgs - Financing Fees
181013	186.2	Def Chgs - Customer Relations
181015	186.2	Def Chgs - Other
181016	181	Def Chgs - Debt Issuance Costs



Natural Account	NARUC Account	Description
181099	186.2	Def Chg-Clearing
182001	186.2	Acc Amort - Def Chgs - Landscaping
182002	186.2	Acc Amort - Def Chgs - Tank Maint and Repair
182003	186.2	Acc Amort - Def Chgs - Relocation
182004	186.2	Acc Amort - Def Chgs - Attorney Fees
182005	186.2	Acc Amort - Def Chgs - Hurricane/Storm
182006	186.2	Acc Amort - Def Chgs - Other Water and Sewer
182007	186.2	Acc Amort - Def Chgs - Multi Yr Testing
182008	186.2	Acc Amort - Def Chgs - Sludge Hauling
182009	186.2	Acc Amort - Def Chgs - Power Wash
182010	186.2	Acc Amort - Def Chgs - TV Sewer Mains
182011	186.2	Acc Amort - Def Chgs - Financing Fees
182013	186.2	Acc Amort - Def Chgs - Customer Relations
182015	186.2	Acc Amort - Def Chgs - Other
182016	181	Acc Amort - Def Chgs - Debt Issuance Costs
191001	146	Intercompany LT AR/Loan
193001	190	Deferred Income Tax Assets
194001	174	COLI asset
194003	174	LT Accounts Receivable - Mandatory Connection
194004	174	LT Receivable Interest
194005	174	LT Accounts Receivable Interest - Mandatory Connection
221102	231	Trade Accounts Payable - USD
221103	231	Trade Accounts Payable RNV Clearing
221104	231	Receipt Clearing
221202	231	Accounts Payable - 3rd Party Liability
221203	231	Accounts Payable - Other
222101	231	Accrued Expenses
222102	231	Accrued Electric
222103	231	Accrued Water
222104	231	Accrued Sewer
222201	231	Pension and 401K
222202	231	Bonus Accrual
222203	231	Vacation Accrual
222204	231	Overtime Payable
222205	231	Employee Association Fund
222206	231	Accrued Payroll
222209	231	Employee Payable
222299	231	Payroll Liability Clearing
223101	236.11	Accrued Taxes General
223102	236.11	Accrued Gross Receipts/CAT Tax
223103	236.11	Accrued Real Estate Property Tax
223104	236.11	Accrued Personal Property
223105	236.11	Accrued Franchise Tax A
223106	236.11	Accrued Utility and Commission
223201	236.11	Accrued Franchise Tax B
223202	236.11	Accrued Adem / Adph
223203	236.11	Accrued Safe Drinking Water
223204	236.11	Accrued SUI
223205	236.11	Accrued Sales Tax
223206	236.11	Accrued Use Tax
223207	236.11	Accrued County Tax A
223208	236.11	Accrued County Tax B
223209	236.11	Accrued City Tax A
223210	236.11	Accrued City Tax B
223211	236.11	Accrued Restoration Fund
223212	236.11	Accrued DEQ Permit
223213	236.11	Accrued TCEQ
223302	236.11	EI Payable
223304	236.11	Accrued Employment FICA
223307	236.11	Accrued Unemployment Tax - State
223308	236.11	Accrued Short-Term Disability
223309	236.11	Accrued Association Fee
223409	236.11	Carbon Tax
223410	236.11	Carbon Tax - Self-Assessed
223412	236.11	Future Income Tax Liability - Current
223413	236.11	Non-Resident Withholding Tax
223501	236.12	Accrued Federal Income Tax

Natural Account	NARUC Account	Description
223502	236.12	Accrued State Income Tax
223503	236.12	Corporate Taxes Payable
224001	237.1	Accrued Interest - Revolving Credit
224002	237.1	Accrued Interest - Notes Payable
224003	237.2	Accrued Interest - Customer Deposits
224004	237.2	Accrued Interest - Other
231001	235	Customer Deposits
231002	235	Meter Deposits
231003	242	Customer Refunds
232001	242	Deferred Revenue
232002	242	Payable to Developers
232003	242	Worker's Compensation Board (WCB) Insurance Payable
232004	242	Auto Insurance Payable
232005	242	Medical Insurance Payable
232006	242	Contractor Holdback
232007	242	Contract Obligations
232008	242	Other Current Liabilities
233002	233	Intercompany Trade Accounts Payable - USD
241004	224	Current portion of LT Debt - Revolver - USD
251102	221	LT Debt - Term Loan - USD
251104	221	LT Debt - Revolver - USD
252002	221	Note Indenture - USD
252003	221	Private Placement
252004	253.2	Capital Lease Obligation
253001	234	Intercompany LT AP/Loan
254002	253.1	Regulatory Liability - COE Balance
254003	253.1	Regulatory Liability - Excess DTL
254004	253.1	Amortized Regulatory Liability
255001	283	Deferred Federal Tax Liabilities
255002	283	Deferred State Tax Liabilities
255003	283	Deferred Tax, Net
260001	255.1	Unamortized Investment Tax Credits
260002	253.1	Other LT Liabilities
260003	242	NonQual - Deferred Compensation
260005	253.1	Derivative Instruments - USD
260007	253.1	LT Lease Inducement
260015	253.1	LT Unearned Revenue
260016	253.2	Due to Parent Deferred Credit
260017	253.2	Deferred Credits Other
260018	265	Reserve-Pend Reg Matter
271001	271	CIAC - Organization
271002	271	CIAC - Franchises
271003	271	CIAC - Structure/Improvement Src Supply
271004	271	CIAC - Structure/Improvement WTP
271005	271	CIAC - Structure/Improvement Trans Dist
271006	271	CIAC - Structure/Improvement Coll Plant
271007	271	CIAC - Structure/Improvement Pump Plant Ls
271008	271	CIAC - Structure/Improvement Treatment Plant
271009	271	CIAC - Structure/Improvement Reclaim Dist
271010	271	CIAC - Structure/Improvement Reclaim WTP
271011	271	CIAC - Structure/Improvement Generator Plant
271012	271	CIAC - Power Generator Equipment COLL Plant
271013	271	CIAC - Power Generator Equipment Treatment Plant
271014	271	CIAC - Power Generator Equipment Reclaim WTP
271015	271	CIAC - Power Generator Equipment Reclaim DIST
271016	271	CIAC - Power Generator Equipment Pump Plant
271017	271	CIAC - Wells and Springs
271018	271	CIAC - Supply Mains
271019	271	CIAC - Electric Pump Equipment Src Pump
271020	271	CIAC - Electric Pump Equipment WTP
271021	271	CIAC - Electric Pump Equipment Trans Dist
271022	271	CIAC - Water Treatment Equipment
271023	271	CIAC - Dist Resv and S
271024	271	CIAC - Trans and Distr Mains
271025	271	CIAC - Service Lines
271026	271	CIAC - Meters
271027	271	CIAC - Meter Installations

Natural Account	NARUC Account	Description
271028	271	CIAC - Hydrants
271029	271	CIAC - Backflow Prevent D
271030	271	CIAC - Collecting Reservo
271031	271	CIAC - Lake, River, Other
271032	271	CIAC - Office Structure
271033	271	CIAC - Office Furniture/Equipment
271034	271	CIAC - Misc Equipment
271035	271	CIAC - Other Tangible Plant
271036	271	CIAC - Tap Fee
271037	271	CIAC - Management Fee
271038	271	CIAC - Line Ext Fee
271039	271	CIAC - Res Cap Fee
271040	271	CIAC - Plant Mod Fee
271041	271	CIAC - Plant Meter Fee
271042	271	CIAC - Sewer Force Main
271043	271	CIAC - Sewer Gravity Main
271044	271	CIAC - Manholes
271045	271	CIAC - Special Coll Struc
271046	271	CIAC - Service to Customers
271047	271	CIAC - Flow Measure Devices
271048	271	CIAC - Flow Measure Install
271049	271	CIAC - Pump Equipment Pump Plant
271050	271	CIAC - Pump Equipment Reclaim Water
271051	271	CIAC - Pump Equipment Reclaim Dist
271052	271	CIAC - Laborator Equipment
271053	271	CIAC - Treatment/Disp Equipment Lagoon
271054	271	CIAC - Treatment/Disp Equipment Treatment Plant
271055	271	CIAC - Treatment/Disp Equipment Reclaim WTP
271056	271	CIAC - Sewer Treatment Plant
271057	271	CIAC - Outfall Lines
271058	271	CIAC - Stores Equipment
271059	271	CIAC - Power Operated Equipment
271060	271	CIAC - Communication Equipment
271061	271	CIAC - Reuse Services
271062	271	CIAC - Reuse Dist Reservoir
271063	271	CIAC - Reuse Transmission
271064	271	CIAC - Capital
271067	271	CIAC - Post Oct 97
271068	271	CIAC - New (Taxable)N
271069	271	CIAC - Old-10 Year (Taxable)
271070	271	CIAC - Old Plant
271072	271	CIAC - Unallocated - Non-taxable
271073	271	CIAC - Unallocated - Taxable
271074	271	CIAC - Utility Reloc/Non-taxable
271075	271	CIAC - Utility Reloc/Taxable
271076	271	CIAC - Residential
272001	272	Acc Amort CIAC - Organization
272002	272	Acc Amort CIAC - Franchises
272003	272	Acc Amort CIAC - Structure/Improvement Src Supply
272004	272	Acc Amort CIAC - Structure/Improvement WTP
272005	272	Acc Amort CIAC - Structure/Improvement Trans Dist
272006	272	Acc Amort CIAC - Structure/Improvement Coll Plant
272007	272	Acc Amort CIAC - Structure/Improvement Pump Plant Ls
272008	272	Acc Amort CIAC - Structure/Improvement Treat Plant
272009	272	Acc Amort CIAC - Structure/Improvement Reclaim Dist
272010	272	Acc Amort CIAC - Structure/Improvement Reclaim WTP
272011	272	Acc Amort CIAC - Structure/Improvement Generator Plant
272012	272	Acc Amort CIAC - Power Generator Equipment COLL Plant
272013	272	Acc Amort CIAC - Power Generator Equipment Treatment Plant
272014	272	Acc Amort CIAC - Power Generator Equipment Reclaim WTP
272015	272	Acc Amort CIAC - Power Generator Equipment Reclaim Dist
272016	272	Acc Amort CIAC - Power Generator Equipment Pump Plant
272017	272	Acc Amort CIAC - Wells and Springs
272018	272	Acc Amort CIAC - Supply Mains
272019	272	Acc Amort CIAC - Electric Pump Equipment Src Pump
272020	272	Acc Amort CIAC - Electric Pump Equipment Water Treatment Plant
272021	272	Acc Amort CIAC - Electric Pump Equipment Trans Dist

Natural Account	NARUC Account	Description
272022	272	Acc Amort CIAC - Water Treatment Equipment
272023	272	Acc Amort CIAC - Dist Resv and S
272024	272	Acc Amort CIAC - Trans and Distr Mains
272025	272	Acc Amort CIAC - Service Lines
272026	272	Acc Amort CIAC - Meters
272027	272	Acc Amort CIAC - Meter Installations
272028	272	Acc Amort CIAC - Hydrants
272029	272	Acc Amort CIAC - Backflow Prevent D
272030	272	Acc Amort CIAC - Collecting Reservo
272031	272	Acc Amort CIAC - Lake, River, Other
272032	272	Acc Amort CIAC - Office Structure
272033	272	Acc Amort CIAC - Office Furniture/Equipment
272034	272	Acc Amort CIAC - Misc Equipment
272035	272	Acc Amort CIAC - Other Tangible Plant
272036	272	Acc Amort CIAC - Tap Fee
272037	272	Acc Amort CIAC - Management Fee
272038	272	Acc Amort CIAC - Line Ext Fee
272039	272	Acc Amort CIAC - Res Cap Fee
272040	272	Acc Amort CIAC - Plant Mod Fee
272041	272	Acc Amort CIAC - Plant Meter Fee
272042	272	Acc Amort CIAC - Sewer Force Main
272043	272	Acc Amort CIAC - Sewer Gravity Main
272044	272	Acc Amort CIAC - Manholes
272045	272	Acc Amort CIAC - Special Coll Struc
272046	272	Acc Amort CIAC - Service to Customers
272047	272	Acc Amort CIAC - Flow Measure Devices
272048	272	Acc Amort CIAC - Flow Measure Install
272049	272	Acc Amort CIAC - Pump Equipment Pump Plant
272050	272	Acc Amort CIAC - Pump Equipment Reclaim Water
272051	272	Acc Amort CIAC - Pump Equipment Reclaim Dist
272052	272	Acc Amort CIAC - Laboratory Equipment
272053	272	Acc Amort CIAC - Treatment/Disp Equipment Lagoon
272054	272	Acc Amort CIAC - Treatment/Disp Equipment Treatment Plant
272055	272	Acc Amort CIAC - Treatment/Disp Equipment Reclaim WTP
272056	272	Acc Amort CIAC - Sewer Treatment Plant
272057	272	Acc Amort CIAC - Outfall Lines
272058	272	Acc Amort CIAC - Stores Equipment
272059	272	Acc Amort CIAC - Power Operated Equipment
272060	272	Acc Amort CIAC - Communication Equipment
272061	272	Acc Amort CIAC - Reuse Services
272062	272	Acc Amort CIAC - Reuse Dist Reservoir
272063	272	Acc Amort CIAC - Reuse Transmission
272064	272	Acc Amort CIAC - Capital
272065	272	Acc Amort CIAC - Commercial Concession
272066	272	Acc Amort CIAC - Developer
272067	272	Acc Amort CIAC - Post Oct 97
272068	272	Acc Amort CIAC - New (Taxable)N
272069	272	Acc Amort CIAC - Old-10 Year (Taxable)
272070	272	Acc Amort CIAC - Old Plant
272076	272	Acc Amort CIAC - Residential
280001	252	AIAC
280002	252	Acc Amort - AIAC
311001	201	Common Stock
313001	216	Treasury Stock
314001	218	Partnership Equity
320001	211	Paid-In Capital
330001	211	Foreign Currency Translation Adjustment
330002	211	Shareholder Revaluation Adjustment
340001	215	Retained Earnings - Beginning balance
340002	211	Dividends to Parent
340003	215	Net income for the year
411001	461.1	Residential
411002	461.2	Commercial
411003	461.2	Commercial - Small
411004	461.3	Industrial
411005	461.5	Multi-Family
411006	461.5	Condominiums

Natural Account	NARUC Account	Description
411008	461	Purchase Water Billed
411009	522	Purchase Sewer Billed
411011	461.4	Public Authority
411012	536	Sewer Capital Recovery Fees
411020	465	Irrigation
411021	461	Storm Recovery
411022	469	Guarantee
411023	522.1	Residential - Measured
411024	522.2	Commercial - Measured
411025	522.3	Industrial - Measured
411026	522.5	Multi Family - Measured
411027	461.4	Public Authority - Measured
411028	466	Other Service - Measured
411029	460	Unmetered
411030	461	Annual Usage
411031	462	Hydrant
411032	462.1	Public Fire Protection
411033	462.2	Private Fire Protection
411034	474	PRISM
411035	474	Cost of Energy
411036	474	Services
411038	471	Services - Misc
411039	474	Other Revenue
411040	461	Revenue Accrued
411041	474	Sales Discount / Payment Tolerance
411042	470	Forfeited Discounts
411043	474	Sales Commission / Rebate
411045	470	Late Fees
411047	471	Misc Fees - Cust NSF Fees
411049	471	Misc Fees - Disc Delivery
411050	471	Misc Fees - Inspect Fees
411051	471	Misc Fees - New Acct Fees
411052	471	Misc Fees - Prop Change Fee
411053	471	Misc Fees - Service Calls
411054	471	Misc Fees - Quality Assurance Insp fees
411055	474	Non-Regulated
411056	461	3rd Party Billing Revenue
411057	636	3rd Party Billing Expense
411058	415	Management Service Revenue
411059	466	Other Sales to Public Authorization
411060	531	Sale of Sludge
411062	462.2	Public Fire Protection - Accr Sprinklers
411063	462.2	Public Fire Protection - Private Hydrant
411064	462.2	Public Fire Protection - Sprinkler Serv
411065	474	AFPI (Allowance for Funds Prudently Invested)
411066	474	Revenue - Product Sales
411067	474	Revenue - Interest Income
412001	467	Intercompany Revenue - Clearing
511001	610	Purchased Services-Water
511002	710	Purchased Services-Sewer
512001	620.6	Shop Supplies and Tools
512002	675	Repairs and Maintenance
512003	675	Main Breaks
512004	675	Traps Repair
512005	675	Valve Repair
512006	775	Manhole Maint
512007	675	Major Repairs
512008	675	Maintenance Electric Equip Repair
512009	675	Permits
512010	775	Sewer Rodding
512011	711	Sewer Sludge Hauling
512012	675	Deferred Maintenance Expense
512013	675	Excavation Restoration
512014	675	Communication Expense
512015	642	Equipment Rental
512016	675	Uniforms
512017	675	Weather/Hurricane/Fuel/Snow removal

Natural Account	NARUC Account	Description
512018	620	Safety Supplies/Expense
512020	675	Service Claims
512021	675	Landscaping
512022	675	Other Contracted Workers
512023	675	Pump Station R&M
512024	675	Project Labor Hours (COGS)
512025	675	Vehicle Labor Hours (COGS)
512900	675	Other Plant and System Maintenance
513001	620	Allocated Fuel Charge
513002	620.6	Meter Supplies
513003	620	Pipe, Plate, Gasket
513004	620	Misc Bearing
513005	620	Lubricant, Gases
513006	620.4	Misc Gge Glass, Parts
513007	620.6	Rig Equip
513008	620.4	Electrical Equip
513009	620	Lighting Supplies
513010	620.4	Plant Air System
513011	620	Valves and Traps
513012	620	Duty and Brokerage
513899	620	Materials and Supplies Write-off
513900	620	Other Materials and Supplies
514001	618.3	Chlorine
514002	618.3	Odor Control Chemicals
514900	618.3	Other Chemicals
515001	635	Laboratory Testing
515002	635	Test - Water/Sewer
515003	635	Test - Equipment/Chemical
515004	635	Test - Safe Drinking Water Act
516001	636.5	Service - Meter Reading
517001	615	Utility-Electric Power
517004	615	Utility - Irrigation Water
517006	615	Utility - Heat
517010	616	Utility - Biomass Fuel
521010	601	Salaries and Wages
521020	601	Salaries and Wages - Accrued
521030	601	Salaries and Wages - Cross Charges from/to Allocate
521040	601	Overtime
521050	601	Vacation Expenses
521060	601	Incentive Bonus
521070	601	EIP Bonus
521075	601	LTIP Bonus
521080	601	Bonus Other
522001	601	Capitalized Time
531001	604	401K Profit Sharing
531002	604	401K Match
531100	601	RRSP Match
532001	604	Health Admin and Stop Loss
532002	604	Dental
532005	604	Employee Insurance Deductions
532006	604	Health Insurance Claims
532007	604	Group Insurance
532008	604	Health Insurance
532009	658	Workers Compensation Insurance (WCB)
532010	604	Unemployment Insurance (EI)
532011	604	Union Dues
532012	604	Term Life Insurance
532013	604	Term Life Insurance Opt
532014	604	Depend Life Insurance Opt
532016	604	Education / Tuition
532017	604	Safety
532018	604	Longevity
532019	604	Incidental
532020	604	Holiday
532021	604	Jury Duty
532900	604	Other Employee Benefits
540100	636	Consulting

Natural Account	NARUC Account	Description
540200	632.8	Accounting and Audit
540400	633.8	Legal
540500	636.8	Payroll
540600	632.8	Tax
540700	631.8	Engineering
540800	636	Temporary Labor
540900	636	Police
541000	636	Environmental
541100	634.8	Management Fee
541200	636	Contractor Outside Services
541300	636.8	Employee Finder Fees
549000	636	Other Outside Services
550200	636.8	Computer Repair and Maintenance
550300	675	Computer Supplies
550400	636.8	Internet Services
550500	636.8	Website Development
550600	636.8	Computer Licensing
550700	675	Software
550800	675	Computer Amort
559900	675	Other Computer/IT Expenses
560100	657	General Liability Insurance
560300	656	Vehicle Insurance
560400	659	Uninsured Losses
560500	659	Other Insurance
571100	641	Building Rent
571200	641	Building Rent - Inducement
571300	641	Building Rent - Recovery
581100	675	Office Supplies
581200	675	Kitchen Supplies
581300	675	Cleaning Supplies
582100	675	Office Equipment
583100	675	Office Printing/Blueprints
583200	675	Office Publications/Subscriptions
583300	675	Artwork, Display and Banner
583400	675	Office Shipping Charges/Postage/Courier
584100	675	Office Electric
584200	675	Office Gas/Heat
584300	675	Office Water
584900	675	Office Other Utilities
585100	675	Office Garbage Disposal/Removal
585200	675	Office Landscape/Mowing
585300	675	Office Snow Removal
585400	675	Office Security/Alarm System
585500	675	Office Cleaning Services
585900	675	Other Office Maintenance
586100	675	Landline/Telephone/Fax
586200	675	Cellular/Mobile Phones
587100	675.8	Holiday Events/Picnics
587200	675	Meals and Entertainment
587400	675	Meals and Entertainment - Non Deductible
587500	675.8	Answering Service
587900	675.8	Other Office Expenses
591000	675	Accommodation/Hotel/Lodging
592000	675	Airfare
593000	675	Transportation excl. Airfare
594000	675	Travel - Meals and Entertainment
595000	675	Travel - Meals and Entertainment - 50% Tax Deductible
599900	675	Other Travel
601000	650	Vehicle Leasing
602000	650	Vehicle Fuel
603000	650	Vehicle Repairs and Maintenance
604000	675	Vehicle Registration/Licensing Fees
606000	675	Project Vehicle Hours
609000	650	Vehicle - Other Costs
611100	666.8	Rate Case Amortization
611200	636.8	Cost of Service Study
611300	636.8	Depreciation Study

Natural Account	NARUC Account	Description
612100	667.8	Regulatory Fees
612200	668.8	Water Resource Conservation
612300	667.8	Misc Rate Case Expense
621100	660.8	Advertising
621300	660.8	Trade Shows
621500	660.8	Promotions - 50%
622100	675.8	Bank Service Charges
622200	675.8	Bank Charges - Merchant
622300	675.8	Letter of Credit Fees
623100	675.8	Donations for Registered Charities
623200	675.8	Donations for Non-Registered Charities
624100	675	License Fees
624200	675	Franchise Fee
624300	675	5% FF on Usage
625100	675	Penalties and Fines
625200	675	Penalties and Fines to Government (Non-Deductible)
625300	675	Late Fees
626100	675	Education and Training
627100	670.7	Bad Debt Expense
627200	670.7	Bad Debt Collection Expense
627300	670.7	Uncollectible Accounts Accrual
628100	675.7	Billing Stock
628200	675.7	Billing Envelopes
628300	675.7	Billing Postage
628400	675.7	Customer Service Printing
628500	675.7	Customer Freight/Courier Charges
629100	675	Memberships and Dues
629200	675.8	Payroll Admin Fee
629300	675.8	Director and Board Fees
629400	675.8	Corporate Governance
629500	675	Credit Card Expense Clearing
629600	675	Credit Card/Cash Expense - Unallocated
629700	675	Cost Recovery
629800	675	Discount/Rebate Taken
629900	675	Other Misc Expense
630001	426	Disallowed Utility Plant
630002	426	Commission Ordered Adjustments
641100	408.12	FICA
641200	408.12	Payroll Tax
642100	408.12	Federal Unemployment Tax
642200	408.12	State Unemployment Tax
642300	408.12	Other Payroll Taxes
643100	408.13	Franchise Taxes
643200	408.13	Gross Receipts Taxes
643300	408.11	Personal Property Taxes
643400	408.11	Real Estate Taxes
643500	408.13	Sales And Use Taxes
643600	408.1	Utility/Commission Taxes
643700	408.11	Other General Taxes
680001	675	Intercompany Expense - Clearing (unbilled)
691000	634.8	Corporate Allocation
692000	675.8	Regional Allocation
693000	675.8	Contract Shared Services Allocation
694000	675.8	Allocation Markup
710201	403	Dep - Organization
710202	403	Dep - Franchises
710203	403	Dep - Struct and Improv General Plant
710204	403	Dep - Struct and Improv Service Supplies
710205	403	Dep - Struct and Improv Water Treat Plt
710206	403	Dep - Struct and Improv Trans Dist Plt
710207	403	Dep - Struct and Improv Collect Plant
710208	403	Dep - Struct and Improv Pump Plant
710209	403	Dep - Struct and Improv Treatment Plant
710210	403	Dep - Struct and Improv Reclaim WTP
710211	403	Dep - Struct and Improv Reclaim Wtr Dist
710220	403	Dep - Struct and Improv Office
710221	403	Dep - Collecting Reservoirs



Natural Account	NARUC Account	Description
710222	403	Dep - Lake, River, Other Intakes
710223	403	Dep - Wells and Springs
710224	403	Dep - Infiltration Gallery
710225	403	Dep - Supply Mains
710226	403	Dep - Power Generation Equipment
710227	403	Dep - Electric Pump Equip Src Pump
710228	403	Dep - Electric Pump Equip WTP
710229	403	Dep - Electric Pump Equip Trans Dist
710230	403	Dep - Water Treatment Equipment
710231	403	Dep - Dist Resv and Standpipes
710232	403	Dep - Trans and Distr Mains
710233	403	Dep - Service Lines
710234	403	Dep - Meters
710235	403	Dep - Meter Installations
710236	403	Dep - Hydrants
710237	403	Dep - Backflow Prevention Devices
710238	403	Dep - Power Gen Equip Coll Plt
710239	403	Dep - Power Gen Equip Pump Plt
710240	403	Dep - Power Gen Equip Treat Plt
710241	403	Dep - Sewer Force Main
710242	403	Dep - Sewer Gravity Main
710243	403	Dep - Manholes
710244	403	Dep - Special Collection Structures
710245	403	Dep - Service to Customers
710246	403	Dep - Flow Measure Devices
710247	403	Dep - Flow Measure Install
710248	403	Dep - Receiving Wells
710249	403	Dep - Pumping Equip Pump Plt
710250	403	Dep - Pumping Equip Reclaim WTP
710251	403	Dep - Pumping Equip Rcl Wtr Dist
710252	403	Dep - Treat/Disp Equip Lagoon
710253	403	Dep - Treat/Disp Equip Trt Plt
710254	403	Dep - Treat/Disp Equip Rclm Wtr
710255	403	Dep - Plant Sewers Treatment Plt
710256	403	Dep - Plant Sewers Reclaim Wtr
710257	403	Dep - Outfall Lines
710261	403	Dep - Reuse Services
710262	403	Dep - Reuse Mtr/Installations
710263	403	Dep - Reuse Dist Reservoirs
710264	403	Dep - Reuse Transmission and Dist
710267	403	Dep - Other and Misc Equip Intangible Plt
710268	403	Dep - Other and Misc Equip Source Supply
710269	403	Dep - Other and Misc Equip WTP
710270	403	Dep - Other and Misc Equip Trans Dist
710271	403	Dep - Other Tangible Plant
710272	403	Dep - Other Plant Collection
710273	403	Dep - Other Plant Pump
710274	403	Dep - Other Plant Treatment
710275	403	Dep - Other Plant Reclaim Water Trt
710276	403	Dep - Other Plant Reclaim Water Dist
710279	403	Dep - Domestic Water
710280	403	Dep - Irrigation Water
710299	403	Dep - Land
710301	403	Dep - Building
710302	403	Dep - Leasehold Improvement
710303	403	Dep - Office Furniture
710305	403	Dep - Stores Equipment
710306	403	Dep - Lab Equipment
710308	403	Dep - Tool Shop Equipment
710309	403	Dep - Power Operated Equipment
710310	403	Dep - Communications Equipment
710311	403	Dep - Misc Equipment
710401	403	Dep - Vehicles
710501	403	Dep - Computer Hardware
710502	403	Dep - Desktop/Laptop Computers
710504	403	Dep - Mini Comp Wtr
710601	403	Dep - Computer Software

Natural Account	NARUC Account	Description
710602	403	Dep - Comp Systems
710901	406	Dep - Purchase Acquisition Adjustments
720001	403	Amort CIAC - Organization
720002	403	Amort CIAC - Franchises
720003	403	Amort CIAC - Structure/Improvement Src Supply
720004	403	Amort CIAC - Structure/Improvement WTP
720005	403	Amort CIAC - Structure/Improvement Trans Dist
720006	403	Amort CIAC - Structure/Improvement Coll Plant
720007	403	Amort CIAC - Structure/Improvement Pump Plant Ls
720008	403	Amort CIAC - Structure/Improvement Treat Plant
720009	403	Amort CIAC - Structure/Improvement Reclaim Dist
720010	403	Amort CIAC - Structure/Improvement Reclaim WTP
720011	403	Amort CIAC - Structure/Improvement Generator Plant
720012	403	Amort CIAC - Power Generator Equipment COLL Plant
720013	403	Amort CIAC - Power Generator Equipment Treatment Plant
720014	403	Amort CIAC - Power Generator Equipment Reclaim WTP
720015	403	Amort CIAC - Power Generator Equipment Reclaim Dist
720016	403	Amort CIAC - Power Generator Equipment Pump Plant
720017	403	Amort CIAC - Wells and Springs
720018	403	Amort CIAC - Supply Mains
720019	403	Amort CIAC - Electric Pump Equipment Src Pump
720020	403	Amort CIAC - Electric Pump Equipment Water Treatment Plant
720021	403	Amort CIAC - Electric Pump Equipment Trans Dist
720022	403	Amort CIAC - Water Treatment Equipment
720023	403	Amort CIAC - Dist Resv and S
720024	403	Amort CIAC - Trans and Distr Mains
720025	403	Amort CIAC - Service Lines
720026	403	Amort CIAC - Meters
720027	403	Amort CIAC - Meter Installations
720028	403	Amort CIAC - Hydrants
720029	403	Amort CIAC - Backflow Prevent D
720030	403	Amort CIAC - Collecting Reservo
720031	403	Amort CIAC - Lake, River, Other
720032	403	Amort CIAC - Office Structure
720033	403	Amort CIAC - Office Furniture/Equipment
720034	403	Amort CIAC - Misc Equipment
720035	403	Amort CIAC - Other Tangible Plant
720036	403	Amort CIAC - Tap Fee
720037	403	Amort CIAC - Management Fee
720038	403	Amort CIAC - Line Ext Fee
720039	403	Amort CIAC - Res Cap Fee
720040	403	Amort CIAC - Plant Mod Fee
720041	403	Amort CIAC - Plant Meter Fee
720042	403	Amort CIAC - Sewer Force Main
720043	403	Amort CIAC - Sewer Gravity Main
720044	403	Amort CIAC - Manholes
720045	403	Amort CIAC - Special Coll Struc
720046	403	Amort CIAC - Service to Customers
720047	403	Amort CIAC - Flow Measure Devices
720048	403	Amort CIAC - Flow Measure Install
720049	403	Amort CIAC - Pump Equipment Pump Plant
720050	403	Amort CIAC - Pump Equipment Reclaim Water
720051	403	Amort CIAC - Pump Equipment Reclaim Dist
720052	403	Amort CIAC - Laboratory Equipment
720053	403	Amort CIAC - Treatment/Disp Equipment Lagoon
720054	403	Amort CIAC - Treatment/Disp Equipment Treatment Plant
720055	403	Amort CIAC - Treatment/Disp Equipment Reclaim WTP
720056	403	Amort CIAC - Sewer Treatment Plant
720057	403	Amort CIAC - Outfall Lines
720058	403	Amort CIAC - Stores Equipment
720059	403	Amort CIAC - Power Operated Equipment
720060	403	Amort CIAC - Communication Equipment
720061	403	Amort CIAC - Reuse Services
720062	403	Amort CIAC - Reuse Dist Reservoir
720063	403	Amort CIAC - Reuse Transmission
720064	403	Amort CIAC - Capital
720066	403	Amort CIAC - Developer

Natural Account	NARUC Account	Description
720067	403	Amort CIAC - Post Oct 97
720068	403	Amort CIAC - New (Taxable)N
720069	403	Amort CIAC - Old-10 Year (Taxable)
720070	403	Amort CIAC - Old Plant
720076	403	Amort CIAC - Residential
730001	403	Amort - Customer Relationships
730002	403	Amort - Intangible Assets - Other
740001	403	Amort - Intangible Assets - Other Concession
811001	427.1	Interest - Term Loan
811002	427.2	Interest - Revolver
811003	427.2	Standby/ Letter of Credit Fees
812001	427.5	Interest - Note Indenture
812003	427.5	Interest - Priv Placement
814001	428	Amort of Debt and Acq Exp
814002	428	Amort of Deferred Financing Fees
814003	428	Amort of Capital Lease Obligation
815001	427.5	Intercompany Interest Expense
816001	427.5	Interest - Debt ADEC
816002	427.5	Interest - Capital Lease
816003	427.5	Interest - Pooling Accounts
816004	427.5	Interest - Other
817001	419	Interest Income - General
820001	420	AFUDC (for equity capital)
830001	414	Gain/Loss - Sale of Fixed Assets
830002	414	Gain/Loss - Investment
841001	419	Equity Income
841004	419	Dividend Income from Affiliate
842001	421	Foreign Exchange Gain/Loss - Realized
842003	433	Other Gains and Losses
842004	421	Derivative Instruments MTM - Unrealized Gain/Loss
843001	421	Misc Income
843003	434	CIAC Gross-Up Tax
910001	409.1	Federal Income Taxes
910002	409.11	State Income Taxes
920001	410.1	Deferred Federal Income Taxes
920002	410.11	Deferred State Income Taxes
920003	412.11	Investment Tax Credit Amortization

# **Exhibit 22**

## April 2022 (USD in thousands)

**USD**

State of Kentucky, President OH/KY (Only)

Person responsible:	Month				Month-to-date
	Actual	Budget	B/(W) \$	B/(W) %	
Fuel And Utility	\$ 18	\$ 23	\$ 5	20%	
Chemicals	5	10	5	48%	
Employee Benefits	16	21	4	20%	
Insurance	8	9	1	13%	
IT Expenses	(0)	-	0	#DIV/0!	
Miscellaneous Expense	(6)	6	12	199%	Bad debt adjustment
Office Expense	2	1	(1)	-95%	
Outside Services	-	-	-	#DIV/0!	
Travel	0	0	(0)	-85%	
Fleet	6	3	(3)	-101%	
Testing	2	3	1	41%	
Regulatory Expenses	4	6	2	32%	
Rent	1	2	2	76%	
Salaries	53	62	10	15%	CT/KY alloc not booked in April
Capitalized Time	(2)	(4)	(2)	49%	
Plant And System Maintenance	16	14	(2)	-15%	
Services	-	-	-	#DIV/0!	
Intercompany Expense	-	-	-	#DIV/0!	
<b>Total</b>	<b>\$ 124</b>	<b>\$ 157</b>	<b>\$ 33</b>	<b>21%</b>	
Revenue	\$ 251	\$ 269	\$ (18)	-7%	
Operations And Maintenance	\$ 124	\$ 157	\$ 33	21%	
Commission Ordered Adjustments	\$ -	\$ -	\$ -	#DIV/0!	
Taxes Other Than Income Taxes	\$ (7)	\$ 12	\$ 18	157%	
Ex-Budget (Actuals)	\$ -	\$ -	\$ -	#DIV/0!	
<b>EBITDA</b>	<b>\$ 133</b>	<b>\$ 100</b>	<b>\$ 32</b>	<b>32%</b>	
<b>Capex</b>	<b>\$ 3</b>	<b>\$ 23</b>	<b>\$ 21</b>		

## March 2022 (USD in thousands)

**USD**

State of Kentucky, President OH/KY (Only)

Person responsible:	Month				Month-to-date
	Actual	Budget	B/(W) \$	B/(W) %	
Fuel And Utility	\$ 25	\$ 22	\$ (3)	-13%	
Chemicals	7	6	(0)	-3%	
Employee Benefits	26	21	(6)	-26%	Feb benefits low
Insurance	9	9	0	1%	
IT Expenses	1	-	(1)	#DIV/0!	Level 3 communication charge
Miscellaneous Expense	40	5	(35)	-656%	Bad Debt write off
Office Expense	2	1	(1)	-119%	
Office Utilities/Maintenance	-	-	-	#DIV/0!	
Outside Services	-	-	-	#DIV/0!	
Travel	1	0	(1)	-387%	
Fleet	6	3	(3)	-109%	
Testing	1	1	0	30%	
Regulatory Expenses	4	6	2	32%	
Rent	1	1	0	3%	
Salaries	63	65	2	3%	
Capitalized Time	(4)	(4)	0	-8%	
Plant And System Maintenance	14	11	(3)	-27%	
Services	-	-	-	#DIV/0!	
Intercompany Expense	-	-	-	#DIV/0!	
<b>Total</b>	<b>\$ 197</b>	<b>\$ 149</b>	<b>\$ (48)</b>	<b>-32%</b>	
Revenue	\$ 267	\$ 257	\$ 10	4%	
Operations And Maintenance	\$ 197	\$ 149	\$ (48)	-32%	
Commission Ordered Adjustments	\$ -	\$ -	\$ -	#DIV/0!	
Taxes Other Than Income Taxes	\$ 21	\$ 12	\$ (9)	-75%	
Ex-Budget (Actuals)	\$ -	\$ -	\$ -	#DIV/0!	
<b>EBITDA</b>	<b>\$ 49</b>	<b>\$ 96</b>	<b>\$ (48)</b>	<b>-50%</b>	
<b>Capex</b>	<b>\$ 13</b>	<b>\$ 23</b>	<b>\$ 10</b>		

## February 2022 (USD in thousands)

USD					
State of Kentucky, President OH/KY (Only)					
Person responsible:	Month				Month-to-date
	Actual	Budget	B/(W) \$	B/(W) %	
Fuel And Utility	\$ 4	\$ 23	\$ 19	83%	timing
Chemicals	5	6	1	19%	
Employee Benefits	9	20	11	54%	
Insurance	8	9	1	13%	
IT Expenses	1	-	(1)	#DIV/0!	
Miscellaneous Expense	2	5	3	57%	
Office Expense	2	1	(1)	-65%	
Office Utilities/Maintenance	-	-	-	#DIV/0!	
Outside Services	1	-	(1)	#DIV/0!	
Travel	0	0	0	85%	
Fleet	2	3	1	27%	
Testing	3	2	(1)	-65%	
Regulatory Expenses	4	6	2	32%	
Rent	2	2	(0)	-3%	
Salaries	64	59	(5)	-8%	2 months of CT allocations
Capitalized Time	(0)	(4)	(3)	92%	
Plant And System Maintenance	10	11	2	15%	
Services	-	-	-	#DIV/0!	
Intercompany Expense	-	-	-	#DIV/0!	
<b>Total</b>	<b>\$ 116</b>	<b>\$ 144</b>	<b>\$ 29</b>	<b>20%</b>	
Revenue	\$ 258	\$ 243	\$ 15	6%	higher consumption
Operations And Maintenance	\$ 116	\$ 144	\$ 29	20%	
Commission Ordered Adjustments	\$ -	\$ -	\$ -	#DIV/0!	
Taxes Other Than Income Taxes	\$ 20	\$ 12	\$ (9)	-74%	
Ex-Budget (Actuals)	\$ -	\$ -	\$ -	#DIV/0!	
<b>EBITDA</b>	<b>\$ 123</b>	<b>\$ 87</b>	<b>\$ 35</b>	<b>40%</b>	

## January 2022 (USD in thousands)

USD

State of Kentucky, President OH/KY (Only)

Person responsible:	Month				Month-to-date
	Actual	Budget	B/(W) \$	B/(W) %	
Fuel And Utility	\$ 31	\$ 21	\$ (10)	-48%	Timing
Chemicals	4	6	3	41%	
Employee Benefits	22	21	(1)	-6%	
Insurance	8	9	1	14%	
IT Expenses	1	-	(1)	#DIV/0!	
Miscellaneous Expense	15	6	(9)	-147%	BDE 8k budget 2k
Office Expense	2	2	0	9%	
Office Utilities/Maintenance	-	-	-	#DIV/0!	
Outside Services	(4)	-	4	#DIV/0!	
Travel	0	0	0	68%	
Fleet	4	3	(1)	-31%	
Testing	3	3	(0)	-3%	
Regulatory Expenses	4	6	2	32%	
Rent	1	2	1	67%	
Salaries	48	61	13	21%	KY budget has OH allocation
Capitalized Time	-	(4)	(4)	100%	
Plant And System Maintenance	12	11	(0)	-2%	
Services	-	-	-	#DIV/0!	
Intercompany Expense	-	-	-	#DIV/0!	
<b>Total</b>	<b>\$ 150</b>	<b>\$ 148</b>	<b>\$ (2)</b>	<b>-1%</b>	
	\$ -	\$ -			
Revenue	\$ 303	\$ 264	\$ 39	15%	36k greater residential revenue over Jan 2021, Clinton school
Operations And Maintenance	\$ 150	\$ 148	\$ (2)	-1%	
Commission Ordered Adjustments	\$ -	\$ -	\$ -	#DIV/0!	
Taxes Other Than Income Taxes	\$ 21	\$ 13	\$ (8)	-68%	Real estate tax increased
Ex-Budget (Actuals)	\$ -	\$ -	\$ -	#DIV/0!	
<b>EBITDA</b>	<b>\$ 132</b>	<b>\$ 104</b>	<b>\$ 28</b>	<b>27%</b>	
<b>Capex</b>	<b>\$ 1</b>	<b>\$ 23</b>	<b>\$ 22</b>		



## December 2021 (USD in thousands)

**USD**

State of Kentucky, President OH/KY (Only)

Person responsible:	Month				Month-to-date
	Actual	Budget	B/(W) \$	B/(W) %	
Fuel And Utility	\$ 22	\$ 23	\$ 0	2%	
Chemicals	3	10	7	67%	
Employee Benefits	18	19	1	6%	
Insurance	8	8	0	3%	
IT Expenses	-	-	-	#DIV/0!	
Miscellaneous Expense	6	6	0	6%	
Office Expense	3	1	(3)	-346%	
Office Utilities/Maintenance	-	-	-	#DIV/0!	
Outside Services	13	1	(12)	-957%	Legal expense
Travel	1	0	(1)	-270%	
Fleet	2	3	0	15%	
Testing	4	3	(1)	-39%	
Regulatory Expenses	4	6	2	32%	
Rent	1	1	0	0%	
Salaries	50	59	9	15%	2 open positions
Capitalized Time	-	(4)	(4)	100%	
Plant And System Maintenance Services	7	28	21	75%	P&M done in 1st half 2021
Intercompany Expense	-	-	-	#DIV/0!	
<b>Total</b>	<b>\$ 143</b>	<b>\$ 165</b>	<b>\$ 22</b>	<b>13%</b>	
State of Kentucky					
State of Kentucky					
Revenue	\$ 277	\$ 304	\$ (27)	-9%	
Operations And Maintenance	\$ 143	\$ 165	\$ 22	13%	
Commission Ordered Adjustments	\$ -	\$ -	\$ -	#DIV/0!	
Taxes Other Than Income Taxes	\$ 47	\$ 11	\$ (36)	-319%	
Ex-Budget (Actuals)	\$ -	\$ -	\$ -	#DIV/0!	
<b>EBITDA</b>	<b>\$ 87</b>	<b>\$ 128</b>	<b>\$ (41)</b>	<b>-32%</b>	
<b>Capex</b>	<b>9</b>	<b>4</b>	<b>(5)</b>		

## November 2021 (USD in thousands)

**USD**

State of Kentucky, President OH/KY (Only)

Person responsible:	Month				Month-to-date
	Actual	Budget	B/(W) \$	B/(W) %	
Fuel And Utility	\$ 32	\$ 19	\$ (13)	-69%	timing
Chemicals	18	9	(9)	-104%	timing
Employee Benefits	16	19	3	14%	
Insurance	8	8	0	4%	
IT Expenses	1	-	(1)	#DIV/0!	
Miscellaneous Expense	(13)	7	21	281%	Bad debt expense adj
Office Expense	2	0	(1)	-281%	
Office Utilities/Maintenance	-	-	-	#DIV/0!	
Outside Services	1	1	1	59%	
Travel	0	0	(0)	-55%	
Fleet	4	3	(2)	-54%	
Testing	3	3	(0)	-6%	
Regulatory Expenses	4	4	(0)	-4%	
Rent	1	1	0	0%	
Salaries	48	57	9	16%	2 open positions
Capitalized Time	(3)	(4)	(1)	24%	
Plant And System Maintenance	17	32	15	47%	Higher spend earlier in the year
Services	-	-	-	#DIV/0!	
Intercompany Expense	-	-	-	#DIV/0!	
<b>Total</b>	<b>\$ 139</b>	<b>\$ 160</b>	<b>\$ 22</b>	<b>13%</b>	
State of Kentucky					
State of Kentucky					
Revenue	\$ 287	\$ 306	\$ (19)	-6%	
Operations And Maintenance	\$ 139	\$ 160	\$ 22	13%	
Commission Ordered Adjustments	\$ -	\$ -	\$ -	#DIV/0!	
Taxes Other Than Income Taxes	\$ 10	\$ 11	\$ 1	8%	
Ex-Budget (Actuals)	\$ -	\$ -	\$ -	#DIV/0!	
<b>EBITDA</b>	<b>\$ 138</b>	<b>\$ 135</b>	<b>\$ 3</b>	<b>3%</b>	
<b>Capex</b>	<b>19</b>	<b>4</b>	<b>(16)</b>		

## October 2021 (USD in thousands)

**USD**

### State of Kentucky, President OH/KY (Only)

Person responsible:	Month				Month-to-date
	Actual	Budget	B/(W) \$	B/(W) %	
Fuel And Utility	\$ 10	\$ 21	\$ 11	54%	timing
Chemicals	7	8	1	13%	
Employee Benefits	16	17	2	9%	
Insurance	8	8	0	5%	
IT Expenses	-	1	1	100%	
Miscellaneous Expense	20	8	(13)	-163%	Bad debt expense
Office Expense	1	1	(1)	-84%	
Office Utilities/Maintenance	-	-	-	#DIV/0!	
Outside Services	10	1	(9)	-697%	Legal expense
Travel	0	1	1	94%	
Fleet	3	3	0	3%	
Testing	2	4	1	35%	
Regulatory Expenses	4	4	(0)	-4%	
Rent	1	2	2	78%	
Salaries	46	55	9	17%	2 open positions
Capitalized Time	(4)	(4)	1	-26%	
Plant And System Maintenance	19	33	15	44%	Higher spend earlier in the year
Services	-	-	-	#DIV/0!	
Intercompany Expense	-	-	-	#DIV/0!	
<b>Total</b>	<b>\$ 141</b>	<b>\$ 164</b>	<b>\$ 22</b>	<b>14%</b>	
Revenue	\$ 270	\$ 293	\$ (23)	-8%	
Operations And Maintenance	\$ 141	\$ 164	\$ 22	14%	
Commission Ordered Adjustments	\$ -	\$ -	\$ -	#DIV/0!	
Taxes Other Than Income Taxes	\$ 10	\$ 11	\$ 1	6%	
Ex-Budget (Actuals)	\$ -	\$ -	\$ -	#DIV/0!	
<b>EBITDA</b>	<b>\$ 118</b>	<b>\$ 118</b>	<b>\$ (0)</b>	<b>0%</b>	
<b>Capex</b>	<b>14</b>	<b>75</b>	<b>61</b>		

## September 2021 (USD in thousands)

USD					
State of Kentucky, President OH/KY (Only)					
Person responsible:	Month				Month-to-date
	Actual	Budget	B/(W) \$	B/(W) %	
Fuel And Utility	\$ 20	\$ 18	\$ (2)	-12%	
Chemicals	18	8	(10)	-139%	
Employee Benefits	17	19	2	11%	
Insurance	6	7	1	20%	
IT Expenses	-	-	-	#DIV/0!	
Miscellaneous Expense	32	8	(24)	-281%	Bad debt expense
Office Expense	1	1	(0)	-21%	
Office Utilities/Maintenance	-	-	-	#DIV/0!	
Outside Services	0	1	1	74%	
Travel	0	0	0	84%	
Fleet	5	3	(2)	-79%	
Testing	9	2	(6)	-273%	
Regulatory Expenses	4	4	(0)	-4%	
Rent	2	2	(0)	-2%	
Salaries	50	57	7	12%	
Capitalized Time	(4)	(4)	0	-5%	
Plant And System Maintenance	36	19	(17)	-92%	Sludge hauling
Services	-	-	-	#DIV/0!	
Intercompany Expense	-	-	-	#DIV/0!	
<b>Total</b>	<b>\$ 198</b>	<b>\$ 147</b>	<b>\$ (51)</b>	<b>-35%</b>	
Revenue	\$ 262	\$ 309	\$ (46)	-15%	Rate case and August estimates for meter true up
Operations And Maintenance	\$ 198	\$ 147	\$ (51)	-35%	
Commission Ordered Adjustments	\$ -	\$ -	\$ -	#DIV/0!	
Taxes Other Than Income Taxes	\$ 10	\$ 11	\$ 1	6%	
Ex-Budget (Actuals)	\$ -	\$ -	\$ -	#DIV/0!	
<b>EBITDA</b>	<b>\$ 53</b>	<b>\$ 151</b>	<b>\$ (97)</b>	<b>-65%</b>	
<b>Capex</b>	<b>12</b>	<b>74</b>	<b>61</b>		

## August 2021 (USD in thousands)

**USD**

### State of Kentucky, President OH/KY (Only)

Person responsible:	Month				Month-to-date
	Actual	Budget	B/(W) \$	B/(W) %	
Fuel And Utility	\$ 20	\$ 21	\$ 0	0%	
Chemicals	4	7	4	48%	
Employee Benefits	18	19	1	8%	
Insurance	6	7	1	18%	
IT Expenses	-	-	-	#DIV/0!	
Miscellaneous Expense	5	9	4	40%	little change in cash receipts
Office Expense	3	0	(3)	-2135%	
Office Utilities/Maintenance	-	-	-	#DIV/0!	
Outside Services	1	1	(1)	-130%	
Travel	0	1	1	93%	
Fleet	4	3	(1)	-32%	
Testing	3	3	1	17%	
Regulatory Expenses	4	4	(0)	-4%	
Rent	2	2	(0)	-2%	
Salaries	51	57	6	11%	
Capitalized Time	(1)	(5)	(3)	70%	
Plant And System Maintenance	8	18	10	54%	Spending was anticipated to be higher earlier
Services	-	-	-	#DIV/0!	
Intercompany Expense	-	-	-	#DIV/0!	
<b>Total</b>	<b>\$ 128</b>	<b>\$ 148</b>	<b>\$ 19</b>	<b>13%</b>	
Revenue	\$ 303	\$ 331	\$ (28)	-8%	
Operations And Maintenance	\$ 128	\$ 148	\$ 19	13%	
Commission Ordered Adjustments	\$ -	\$ -	\$ -	#DIV/0!	
Taxes Other Than Income Taxes	\$ 10	\$ 11	\$ 1	6%	
Ex-Budget (Actuals)	\$ -	\$ -	\$ -	#DIV/0!	
<b>EBITDA</b>	<b>\$ 165</b>	<b>\$ 173</b>	<b>\$ (8)</b>	<b>-5%</b>	
<b>Capex</b>	<b>131</b>	<b>128</b>	<b>(2)</b>		

## July 2021 (USD in thousands)

**USD**

### State of Kentucky, President OH/KY (Only)

Person responsible:	Month				Month-to-date
	Actual	Budget	B/(W) \$	B/(W) %	
Fuel And Utility	\$ 21	\$ 20	\$ (1)	-3%	
Chemicals	13	8	(5)	-68%	
Employee Benefits	17	19	2	8%	
Insurance	6	7	2	22%	
IT Expenses	-	-	-	#DIV/0!	
Miscellaneous Expense	161	12	(149)	-1215%	Bad debt expense 85% of over 180 days PD
Office Expense	1	2	1	37%	
Office Utilities/Maintenance	-	-	-	#DIV/0!	
Outside Services	-	3	3	100%	
Travel	0	1	1	83%	
Fleet	2	3	1	19%	
Testing	3	4	2	40%	
Regulatory Expenses	-	4	4	100%	
Rent	1	1	0	0%	
Salaries	51	57	6	11%	
Capitalized Time	(3)	(5)	(1)	29%	
Plant And System Maintenance	9	22	13	59%	
Services	-	-	-	#DIV/0!	
Intercompany Expense	-	-	-	#DIV/0!	
<b>Total</b>	<b>\$ 281</b>	<b>\$ 158</b>	<b>\$ (123)</b>	<b>-77%</b>	
Revenue	\$ 284	\$ 346	\$ (63)	-18%	REsearching Clinton Accrual
Operations And Maintenance	\$ 281	\$ 158	\$ (123)	-77%	
Commission Ordered Adjustments	\$ -	\$ -	\$ -	#DIV/0!	
Taxes Other Than Income Taxes	\$ 11	\$ 11	\$ 1	5%	
Ex-Budget (Actuals)	\$ -	\$ -	\$ -	#DIV/0!	
<b>EBITDA</b>	<b>\$ (8)</b>	<b>\$ 177</b>	<b>\$ (185)</b>	<b>-105%</b>	
<b>Capex</b>	<b>17</b>	<b>4</b>	<b>(13)</b>		

## June 2021 (USD in thousands)

USD						Month-to-date
State of Kentucky, President OH/KY (Only)						
Person responsible:	Month					
	Actual	Budget	B/(W) \$	B/(W) %		
Fuel And Utility	\$ 10	\$ 20	\$ 10	52%		
Chemicals	3	9	6	63%	timing	
Employee Benefits	16	19	3	16%		
Insurance	6	7	1	12%		
IT Expenses	-	-	-	#DIV/0!		
Miscellaneous Expense	6	11	5	47%		
Office Expense	1	1	(1)	-119%		
Office Utilities/Maintenance	-	-	-	#DIV/0!		
Outside Services	3	1	(2)	-320%	Legal bills accounted for in June	
Travel	0	1	1	95%		
Fleet	3	3	0	7%		
Testing	2	3	1	47%		
Regulatory Expenses	4	4	(0)	-4%		
Rent	1	1	(0)	-1%		
Salaries	50	57	7	12%	Down 2 HC	
Capitalized Time	(2)	(5)	(3)	64%		
Plant And System Maintenance	20	20	0	1%		
Services	-	-	-	#DIV/0!		
Intercompany Expense	-	-	-	#DIV/0!		
<b>Total</b>	<b>\$ 123</b>	<b>\$ 152</b>	<b>\$ 29</b>	<b>19%</b>		
	\$ -	\$ -				
Revenue	\$ 301	\$ 342	\$ (41)	-12%		
Operations And Maintenance	\$ 123	\$ 152	\$ 29	19%		
Commission Ordered Adjustments	\$ -	\$ -	\$ -	#DIV/0!		
Taxes Other Than Income Taxes	\$ 10	\$ 11	\$ 1	6%		
Ex-Budget (Actuals)	\$ -	\$ -	\$ -	#DIV/0!		
<b>EBITDA</b>	<b>\$ 168</b>	<b>\$ 179</b>	<b>\$ (11)</b>	<b>-6%</b>		
<b>Capex</b>	<b>(2)</b>	<b>14</b>	<b>17</b>			

## May 2021 (USD in thousands)

**USD**

**State of Kentucky, President OH/KY (Only)**

**Person responsible:**

	Month				Month-to-date
	Actual	Budget	B/(W) \$	B/(W) %	
Fuel And Utility	\$ 20	\$ 20	\$ 0	0%	
Chemicals	10	10	(0)	-4%	
Employee Benefits	19	17	(2)	-10%	
Insurance	6	7	1	17%	
IT Expenses	-	-	-	#DIV/0!	
Miscellaneous Expense	15	9	(6)	-64%	BDE 10k
Office Expense	1	6	6	87%	6k in budget for office utilities
Office Utilities/Maintenance	-	-	-	#DIV/0!	
Outside Services	-	1	1	100%	
Travel	0	0	0	85%	
Fleet	4	3	(1)	-32%	
Testing	1	3	3	83%	
Regulatory Expenses	4	4	(0)	-4%	
Rent	2	2	(0)	-2%	
Salaries	45	54	10	18%	Down 2 HC
Capitalized Time	(4)	(4)	(0)	4%	
Plant And System Maintenance	19	12	(7)	-54%	
Intercompany Expense	-	-	-	#DIV/0!	
<b>Total</b>	<b>\$ 142</b>	<b>\$ 147</b>	<b>\$ 5</b>	<b>3%</b>	
	\$ -	\$ -			
Revenue	\$ 293	\$ 310	\$ (17)	-5%	
Operations And Maintenance	\$ 142	\$ 147	\$ 5	3%	
Commission Ordered Adjustments	\$ -	\$ -	\$ -	#DIV/0!	
Taxes Other Than Income Taxes	\$ 10	\$ 11	\$ 1	8%	
Ex-Budget (Actuals)	\$ -	\$ -	\$ -	#DIV/0!	
<b>EBITDA</b>	<b>\$ 141</b>	<b>\$ 152</b>	<b>\$ (11)</b>	<b>-7%</b>	
<b>Capex</b>	<b>9</b>	<b>14</b>	<b>6</b>		



## April 2021 (USD in thousands)

USD					Month-to-date
State of Kentucky, President OH/KY (Only)					
Person responsible:	Month				
	Actual	Budget	B/(W) \$	B/(W) %	
Fuel And Utility	\$ 31	\$ 22	\$ (9)	-39%	Timing of bills
Chemicals	20	10	(10)	-96%	Timing of bills
Employee Benefits	9	18	9	48%	
Insurance	6	7	1	16%	
IT Expenses	-	-	-	#DIV/0!	
Miscellaneous Expense	57	5	(52)	-976%	Reclass of bad debt credit from January
Office Expense	0	0	0	65%	
Office Utilities/Maintenance	1	2	1	67%	
Outside Services	-	1	1	100%	
Travel	0	0	(0)	-49%	
Fleet	3	3	0	8%	
Testing	1	4	3	73%	
Regulatory Expenses	4	4	(0)	-4%	
Rent	2	2	(0)	-2%	
Salaries	49	52	3	6%	
Capitalized Time	(4)	(4)	0	-7%	
Plant And System Maintenance	19	11	(8)	-77%	double rental bill April
Intercompany Expense	-	-	-	#DIV/0!	
<b>Total</b>	<b>\$ 198</b>	<b>\$ 138</b>	<b>\$ (60)</b>	<b>-44%</b>	
	\$ -	\$ -			
Revenue	\$ 300	\$ 312	\$ (12)	-4%	
Operations And Maintenance	\$ 198	\$ 138	\$ (60)	-44%	
Commission Ordered Adjustments	\$ -	\$ -	\$ -	#DIV/0!	
Taxes Other Than Income Taxes	\$ 11	\$ 11	\$ 0	3%	
Ex-Budget (Actuals)	\$ -	\$ -	\$ -	#DIV/0!	
<b>EBITDA</b>	<b>\$ 91</b>	<b>\$ 163</b>	<b>\$ (72)</b>	<b>-44%</b>	
<b>Capex</b>	<b>11</b>	<b>14</b>	<b>3</b>		

## March 2021 (USD in thousands)

USD							
State of Kentucky, President OH/KY (Only)							
Person responsible:	Month				Month-to-date		
	Actual	Budget	B/(W) \$	B/(W) %			
Fuel And Utility	\$ 21	\$ 22	\$ 2	8%			
Chemicals	11	10	(1)	-11%			
Employee Benefits	16	18	3	15%			
Insurance	5	7	3	35%			
IT Expenses	-	-	-	#DIV/0!			
Miscellaneous Expense	19	5	(15)	-309%	Bad debt picking up, bill printing budget appears low compared to prior years		
Office Expense	1	0	(1)	-160%			
Office Utilities/Maintenance	1	2	1	67%			
Outside Services	-	4	4	100%			
Travel	0	0	0	25%			
Fleet	6	3	(4)	-121%	major licensing in March, several major fleet repairs		
Testing	3	2	(0)	-8%			
Regulatory Expenses	4	4	(0)	-4%			
Rent	1	1	0	0%			
Salaries	49	53	4	8%			
Capitalized Time	(3)	(4)	(1)	21%			
Plant And System Maintenance	19	10	(9)	-91%			
Intercompany Expense	-	-	-	#DIV/0!			
<b>Total</b>	<b>\$ 152</b>	<b>\$ 138</b>	<b>\$ (14)</b>	<b>-10%</b>			
Revenue	\$ 273	\$ 300	\$ (28)	-9%			
Operations And Maintenance	\$ 152	\$ 138	\$ (14)	-10%			
Commission Ordered Adjustments	\$ -	\$ -	\$ -	#DIV/0!			
Taxes Other Than Income Taxes	\$ 10	\$ 11	\$ 1	6%			
Ex-Budget (Actuals)	\$ -	\$ -	\$ -	#DIV/0!			
<b>EBITDA</b>	<b>\$ 110</b>	<b>\$ 151</b>	<b>\$ (41)</b>	<b>-27%</b>			
<b>Capex</b>	<b>\$ 6</b>	<b>\$ 14</b>	<b>\$ 8</b>				

## February 2021 (USD in thousands)

**USD**

### State of Kentucky, President OH/KY (Only)

Person responsible:	Month				Month-to-date
	Actual	Budget	B/(W) \$	B/(W) %	
Fuel And Utility	\$ 10	\$ 23	\$ 13	57%	timing of bills
Chemicals	2	10	9	83%	timing of receipts not straight line
Employee Benefits	15	18	3	15%	
Insurance	6	7	1	12%	
IT Expenses	0	-	(0)	#DIV/0!	
Miscellaneous Expense	7	4	(2)	-56%	
Office Expense	0	1	0	36%	
Office Utilities/Maintenance	1	2	1	39%	
Outside Services	1	4	3	69%	
Travel	0	1	1	71%	
Fleet	4	3	(1)	-45%	
Testing	0	3	2	83%	
Regulatory Expenses	4	4	(0)	-4%	
Rent	2	2	(0)	-3%	
Salaries	47	47	(0)	-1%	
Capitalized Time	(3)	(4)	(1)	18%	
Plant And System Maintenance	16	10	(6)	-55%	
Intercompany Expense	-	-	-	#DIV/0!	
<b>Total</b>	<b>\$ 114</b>	<b>\$ 134</b>	<b>\$ 21</b>	<b>15%</b>	
Revenue	\$ 241	\$ 281	\$ (40)	-14%	consumption down
Operations And Maintenance	\$ 114	\$ 134	\$ 21	15%	
Commission Ordered Adjustments	\$ -	\$ -	\$ -	#DIV/0!	
Taxes Other Than Income Taxes	\$ 10	\$ 11	\$ 0	3%	
Ex-Budget (Actuals)	\$ -	\$ -	\$ -	#DIV/0!	
<b>EBITDA</b>	<b>\$ 117</b>	<b>\$ 136</b>	<b>\$ (19)</b>	<b>-14%</b>	
<b>Capex</b>	<b>13</b>	<b>14</b>	<b>2</b>		

## January 2021 (USD in thousands)

USD					
State of Kentucky, President OH/KY (Only)					
Person responsible:	Month				Month-to-date
	Actual	Budget	B/(W) \$	B/(W) %	
Fuel And Utility	\$ 31	\$ 23	\$ (8)	-34%	double water bills
Chemicals	13	10	(3)	-29%	
Employee Benefits	13	18	6	32%	
Insurance	7	7	0	4%	
IT Expenses	-	-	-	#DIV/0!	
Miscellaneous Expense	(61)	5	67	1258%	Payment plans drove changes to reserve for bad debt (credit to bad debt)
Office Expense	1	1	0	18%	
Office Utilities/Maintenance	1	2	1	64%	
Outside Services	(0)	4	4	104%	
Travel	0	0	0	93%	
Fleet	3	3	0	6%	
Testing	0	4	4	89%	
Regulatory Expenses	9	4	(4)	-109%	
Rent	2	2	(0)	-2%	
Salaries	51	49	(2)	-3%	
Capitalized Time	(2)	(4)	(1)	35%	
Plant And System Maintenance	16	10	(6)	-57%	
Ir Intercompany Expense	-	-	-	#DIV/0!	
<b>Total</b>	<b>\$ 82</b>	<b>\$ 140</b>	<b>\$ 58</b>	<b>42%</b>	
Revenue	\$ 315	\$ 305	\$ 11	3%	Dec 2020 vs Nov 2020 pumped up 10% - raises pumped accrual
Operations And Maintenance	\$ 82	\$ 140	\$ 58	42%	
Commission Ordered Adjustments	\$ -	\$ -	\$ -	#DIV/0!	
Taxes Other Than Income Taxes	\$ 11	\$ 11	\$ (0)	0%	
Ex-Budget (Actuals)	\$ -	\$ -	\$ -	#DIV/0!	
<b>EBITDA</b>	<b>\$ 222</b>	<b>\$ 153</b>	<b>\$ 69</b>	<b>45%</b>	
<b>Capex</b>	<b>15</b>	<b>14</b>	<b>(1)</b>		

## EBITDA Variance Analysis by Company -Water Serv Corp Kentucky

Select Month	12				
Select Company	KY				
	Water Serv Corp Kentucky				
	MTD \$ Actuals	MTD \$ Budget	MTD \$ Variance	MTD % Variance	Variance Explanation
Service Revenue	232,247	232,900	(653)	0%	
Miscellaneous Revenue	6,099	3,971	2,128	54%	
Non-Reg Revenue	6,896	11,229	(4,334)	-39%	
Purchase Water Billed	-	-	-	0%	
Purchase Sewer Billed	-	-	-	0%	
<b>TOTAL REVENUE</b>	<b>245,242</b>	<b>248,100</b>	<b>(2,858)</b>	<b>-1%</b>	
Fuel And Utility	20,627	20,870	243	1%	
Chemicals	21,274	10,442	(10,832)	-104%	Timing of invoices
Employee Benefits	15,085	16,491	1,407	9%	
Insurance	6,873	7,526	654	9%	
IT Expenses	-	-	-	0%	
Meter Reading	-	-	-	0%	
Miscellaneous Expense	3,219	17	(3,202)	-18837%	
Bad Debt Expense	10,203	4,453	(5,750)	-129%	COVID Impacted
Billing And Customer Service	10,315	3,589	(6,726)	-187%	catch up on Infosend
Office Expense	1,081	460	(621)	-135%	
Office Utilities and Maintenance	1,046	2,009	963	48%	
Outside Service	37,776	1,218	(36,558)	-3001%	Legal fees
Travel	468	428	(40)	-9%	
Fleet & Transportation	4,698	3,210	(1,488)	-46%	
Maintenance Testing	5,616	2,475	(3,141)	-127%	
Regulatory	4,102	4,095	(7)	0%	
Rent	1,061	531	(530)	-100%	
Salaries & Wages	48,747	53,665	4,918	9%	
Capitalized Time	(593)	(3,576)	(2,983)	83%	
Sewer Rodding	-	-	-	0%	
Sludge Hauling	-	-	-	0%	
Plant and System Maintenance	30,082	11,080	(19,002)	-171%	
<b>TOTAL O&amp;M</b>	<b>221,679</b>	<b>138,984</b>	<b>(82,695)</b>	<b>-59%</b>	
<b>TOTI</b>	<b>72,385</b>	<b>11,000</b>	<b>(61,385)</b>	<b>-558%</b>	
<b>COAs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>Rental/Other Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>EBITDA</b>	<b>(48,821)</b>	<b>98,117</b>	<b>(146,938)</b>	<b>-150%</b>	
<b>CAPEX</b>	<b>34,410</b>	<b>15,577</b>	<b>(18,833)</b>		

## EBITDA Variance Analysis by Company -Water Serv Corp Kentucky

Select Month **11**  
Select Company **KY**

### Water Serv Corp Kentucky

	MTD \$ Actuals	MTD \$ Budget	MTD \$ Variance	MTD % Variance	Variance Explanation
Service Revenue	219,290	231,861	(12,571)	-5%	
Miscellaneous Revenue	6,044	4,872	1,172	24%	
Non-Reg Revenue	9,516	12,505	(2,989)	-24%	
Purchase Water Billed	-	-	-	0%	
Purchase Sewer Billed	-	-	-	0%	
<b>TOTAL REVENUE</b>	<b>234,849</b>	<b>249,238</b>	<b>(14,389)</b>	<b>-6%</b>	
Fuel And Utility	20,546	17,762	(2,784)	-16%	
Chemicals	1,373	9,282	7,909	85%	
Employee Benefits	13,569	16,214	2,645	16%	
Insurance	6,676	7,373	696	9%	
IT Expenses	-	-	-	0%	
Meter Reading	-	-	-	0%	
Miscellaneous Expense	(11)	207	218	105%	
Bad Debt Expense	11,647	4,453	(7,194)	-162%	COVID Impacted
Billing And Customer Service	1,683	3,589	1,906	53%	
Office Expense	106	396	290	73%	
Office Utilities and Maintenance	251	1,898	1,647	87%	
Outside Service	544	1,218	674	55%	
Travel	-	900	900	100%	
Fleet & Transportation	1,936	3,255	1,319	41%	
Maintenance Testing	117	2,475	2,358	95%	
Regulatory	4,102	4,095	(7)	0%	
Rent	5,555	531	(5,024)	-946%	easements
Salaries & Wages	44,554	49,605	5,051	10%	
Capitalized Time	(2,620)	(3,576)	(956)	27%	
Sewer Rodding	-	-	-	0%	
Sludge Hauling	-	-	-	0%	
Plant and System Maintenance	22,919	33,377	10,458	31%	timing
<b>TOTAL O&amp;M</b>	<b>132,946</b>	<b>153,053</b>	<b>20,107</b>	<b>13%</b>	
<b>TOTI</b>	<b>12,633</b>	<b>10,691</b>	<b>(1,942)</b>	<b>-18%</b>	
<b>COAs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>Rental/Other Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>EBITDA</b>	<b>89,270</b>	<b>85,494</b>	<b>3,776</b>	<b>4%</b>	
<b>CAPEX</b>	<b>13,824</b>	<b>15,577</b>	<b>1,753</b>		

## EBITDA Variance Analysis by Company -Water Serv Corp Kentucky

Select Month **10**  
Select Company **KY**

### Water Serv Corp Kentucky

	MTD \$ Actuals	MTD \$ Budget	MTD \$ Variance	MTD % Variance	Variance Explanation
Service Revenue	221,858	223,141	(1,283)	-1%	
Miscellaneous Revenue	6,702	5,011	1,691	34%	
Non-Reg Revenue	25,918	10,981	14,937	136%	
Purchase Water Billed	-	-	-	0%	
Purchase Sewer Billed	-	-	-	0%	
<b>TOTAL REVENUE</b>	<b>254,478</b>	<b>239,133</b>	<b>15,345</b>	<b>6%</b>	
Fuel And Utility	20,686	19,289	(1,397)	-7%	
Chemicals	1,140	7,625	6,485	85%	
Employee Benefits	11,545	15,303	3,758	25%	
Insurance	7,395	7,449	55	1%	
IT Expenses	1,250	1,250	-	0%	
Meter Reading	-	-	-	0%	
Miscellaneous Expense	2,927	97	(2,830)	-2918%	
Bad Debt Expense	10,090	4,453	(5,637)	-127%	higher bad debt Covid
Billing And Customer Service	2,629	3,589	960	27%	
Office Expense	511	392	(119)	-30%	
Office Utilities and Maintenance	1,057	2,310	1,253	54%	
Outside Service	-	1,218	1,218	100%	
Travel	64	666	602	90%	
Fleet & Transportation	4,477	3,281	(1,196)	-36%	
Maintenance Testing	2,057	3,667	1,610	44%	
Regulatory	4,102	4,095	(7)	0%	
Rent	1,060	2,410	1,350	56%	
Salaries & Wages	46,947	51,635	4,688	9%	
Capitalized Time	(4,499)	(3,576)	923	-26%	
Sewer Rodding	-	-	-	0%	
Sludge Hauling	-	-	-	0%	
Plant and System Maintenance	20,140	31,871	11,731	37%	timing
<b>TOTAL O&amp;M</b>	<b>133,578</b>	<b>157,025</b>	<b>23,446</b>	<b>15%</b>	
<b>TOTI</b>	<b>9,199</b>	<b>10,832</b>	<b>1,633</b>	<b>15%</b>	
<b>COAs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>Rental/Other Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>EBITDA</b>	<b>111,700</b>	<b>71,276</b>	<b>40,424</b>	<b>57%</b>	
<b>CAPEX</b>	<b>8,981</b>	<b>15,577</b>	<b>6,596</b>		

# **Exhibit 23**



# Corix Regulated Utilities (US) Inc. and Subsidiaries

Consolidated Financial Statements  
December 31, 2021 and 2020

Ernst & Young LLP





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## Report of Independent Auditors

To the Board of Directors and Shareholder of Corix Regulated Utilities (US) Inc. and Subsidiaries

### Opinion

We have audited the consolidated financial statements of Corix Regulated Utilities (US) Inc. and Subsidiaries (the Company), which comprise the consolidated balance sheets as of December 31, 2021 and 2020, and the related consolidated statements of operations, changes in shareholder's equity and cash flows for the years then ended, and the related notes (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company at December 31, 2021 and 2020, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Company and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free of material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.



## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free of material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

*Ernst & Young LLP*

March 24, 2022

# **Exhibit 24**

**Water Service Corporation of Kentucky**

**Docket No. 2022-00147**

**Forecast Period Filing Requirement: 807 KAR 5:001, Section 16(7)(s)**

**Exhibit 24**

**Requirement:** Summary of latest depreciation study with schedules itemized by major plant accounts, except that telecommunications utilities adopting Commission's average depreciation rates shall identify current and base period depreciation rates used by major plant accounts. If information has been filed in another commission case, refer to that case's number;

**Response:** Please refer to Docket No. 2018-00208, order issued February 11, 2019, which authorized use of the depreciation rates shown in Exhibit 28 Schedule A.

# **Exhibit 25**

**Water Service Corporation of Kentucky**

**Docket No. 2022-00147**

**Forecast Period Filing Requirement: 807 KAR 5:001, Section 16(7)(t)**

**Exhibit 25**

**Requirement:** List all commercial or in-house computer software, programs, and models used to develop schedules and work papers associated with application. Include each software, program, or model; its use; identify the supplier of each; briefly describe software, program, or model; specifications for computer hardware and operating system required to run program.

**Response:** Water Service Corporation of Kentucky used the following software and operating systems in preparation of this rate case:

- Microsoft Office (including Word, Excel and Teams)
- Oracle JD Edwards
- Oracle Fusion Cloud Computing
- Adobe Acrobat
- Adaptive Insights, with OfficeConnect Add-In
- Windows 10 with Office 365
- Oracle Customer Care & Billing
- SQL

The following computer hardware was used:

- IBM Thinkpad, Intel(R) Core(TM) i5-10210U CPU @ 1.60GHz 2.11 GHz Processor, 16.0 GB RAM
- IBM Thinkpad (Intel(R) Core(TM) i7-8565U CPU @ 1.80GHz 1.99 GHz)
- Intel(R) Core(TM) i7-8565U CPU @ 1.80GHz 1.99 GHz 8.00 GB
- Intel(R) Core(TM) i5-10210U CPU @ 1.60GHz 2.11 GHz
- Dell Latitude 7480, Intel(R) Core(TM) i7-6600U CPU @ 2.60GHz 2.80 GHz Processor, 8.0 GB RAM

# **Exhibit 26**



Water Service Corporation of Kentucky  
 Corporate and Regional Allocations,  
 Last Three Calendar Years  
 Base Period ending September 30, 2022  
 Forecast Period ending December 31, 2023

Exhibit 26

Income Statement

	2019	2020	2021	Base Period	Forecast Period
WSC	\$ 564,565	\$ 487,078			
Corix	139,506	141,720	\$ 662,413	\$ 661,055	\$ 673,367
<b>Total</b>	<b>\$ 704,071</b>	<b>\$ 628,798</b>	<b>\$ 662,413</b>	<b>\$ 661,055</b>	<b>\$ 673,367</b>

Balance Sheet - All Balances are WSC

	2019	2020	2021	Base Period	Forecast Period
Utility Plant In-Service	\$ 1,331,948	\$ 1,216,847	\$ 1,178,856	\$ 1,168,491	\$ 1,168,491
Accumulated Depreciation	(877,786)	(926,563)	(927,254)	(967,260)	(1,024,208)
Long Term Assets	-	321	175,063	162,591	131,323
Current Liabilities	(1,949)	(2,529)	119	-	-
Long Term Liabilities	1,079	(91,713)	(112,056)	(112,056)	(112,056)
<b>Total</b>	<b>\$ 453,292</b>	<b>\$ 196,364</b>	<b>\$ 314,729</b>	<b>\$ 251,766</b>	<b>\$ 163,550</b>

**Note:** Detailed description of the method of allocation is described in Exhibits No. 9.2 and 9.3. In 2019 and 2020, WSC allocations used only the Tier 2 method. Base Period and Forecast Period reflect actual and budgeted allocations, as applicable, and do not reflect pro-forma adjustments utilized for ratemaking purposes and reflected in Exhibit 29 Schedule C.

# **Exhibit 27**

**Revenue Deficiency Calculation**

Line No.	Description	Reference	Base Period [A]	Forecast Period [B]	Comments [C]
1	<b>Present Rate Operating Income:</b>				
2	Total Operating Revenues at Present Rates	Exh 29	3,126,929	3,134,063	Line 6
3	<b>Less: Deductions:</b>				
4	Operations and Maintenance Expenses	Exh 29	2,609,836	2,757,604	Line 18 + Line 28
5	Depreciation and Amortization	Exh 29	378,339	460,188	Line 29 + Line 30 + Line 40
6	Taxes Other than Income	Exh 29	186,176	195,232	Lines 31 to 37
7	Income Taxes	Exh 29	(54,009)	(115,309)	Line 38 + Line 39
8	Total Deductions		3,120,341	3,297,715	
9	Present Rate Operating Income		6,588	(163,653)	
<b>Revenue Requirement Deficiency Calculation:</b>					
10	Rate Base	Exh 28	7,614,844	7,730,703	Line 12
11	Rate of Return	Exh 36	7.64%	7.64%	Line 13
12	Operating Income Requirement		581,669	590,519	
13	Less: Present Rate Operating Income		6,588	(163,653)	
14	Operating Income Deficiency		575,081	754,172	
15	Gross Revenue Conversion Factor	Exh 35	0.74900	0.74900	Line 18
16	Gross Revenue Deficiency at Present Rates		767,799	1,006,535	
17	Service Revenue Conversion Factor	Exh 37	0.9607	0.9607	Line 3
18	Service Revenue Deficiency at Present Rates		799,191	1,047,688	

**Column Calculations:**

- [A]- Company's Base Period Ended September 30, 2022
- [B]- Company's Forecast Period Ended December 31, 2023
- [C]- Comments to reference location of amounts

# **Exhibit 28**

Water Operations  
Rate Base and Rate of Return

Line No.	Description	Ref	Base Period - Starting Balance [A]	Base Period - Activity [B]	Base Period - Ending Balance [C]	Forecast Period Adjustment [D]	Forecast Period - Present Rates [E]	Proposed Increase [F]	Forecast Period After Increase [G]
1	Net Operating Income	Exh 29			6,588	(170,241)	(163,653)	754,172	590,519
2	Gross Plant In Service	Exh 28.1	13,441,523	192,153	13,633,676	572,308	14,205,984	-	14,205,984
3	Accumulated Depreciation	Exh 28.2	(6,619,227)	127,369	(6,491,859)	(284,077)	(6,775,936)	-	(6,775,936)
4	Net Plant In Service		6,822,296	319,522	7,141,818	288,231	7,430,049	-	7,430,049
5	Cash Working Capital	Exh 28.3	0	326,229	326,229	18,471	344,701	-	344,701
6	Contributions In Aid of Construction	Exh 28.4	(258,948)	8,170	(250,778)	7,766	(243,012)	-	(243,012)
8	Accumulated Deferred Income Taxes	Exh 28.5	(718,319)	(155,279)	(873,598)	(14,130)	(887,728)	-	(887,728)
9	Net Plant Acquisition Adjustment	Exh 28.6	(114,391)	3,660	(110,730)	2,745	(107,985)	-	(107,985)
10	Oracle Fusion Asset	Exh 28.7	187,605	(25,014)	162,591	(18,760)	143,830	-	143,830
11	Deferred charges	Exh 28.8	857,655	361,657	1,219,312	(168,463)	1,050,849	-	1,050,849
12	Total Rate Base		6,775,898	838,946	7,614,844	115,859	7,730,703	-	7,730,703
13	Return on Rate Base (Line 1 / Line 12)				0.09%		-2.12%		7.64%

Column Calculations:

[A]- Company's ledger amounts for Base Period start, September 30, 2021

[B]- Difference of Columns [A] & [C]

[C]- Amounts calculated based on Company's supporting schedules, balance as of September 30, 2022

[D]- Difference of Columns [C] & [E]

[E]- Amounts calculated based on Company's supporting schedules, 13-month average balance as of December 31, 2023

[F]- Amounts calculated based on Company's supporting schedules

[G]- Sum of Column [E] & [F]

Plant in Service

Line No.	Account	Description	Base Period -	Base Period -	Base Period -	Forecast	Forecast	Depreciation Rate
			Starting Balance	Activity	Ending Balance	Period Adjustment	Period - Present Rates	
			[A]	[B]	[C]	[D]	[E]	
1	141101	Land and Rights General	20,044	-	20,044	-	20,044	0.00%
2	141102	Land and Rights Pump	-	-	-	-	-	0.00%
3	141103	Land and Rights Water	-	-	-	-	-	0.00%
4	141104	Land and Rights Trans	-	-	-	-	-	0.00%
5	141105	Land and Rights Intangible	-	-	-	-	-	0.00%
6	141106	Land and Rights Collections	-	-	-	-	-	0.00%
7	141107	Land and Rights Treatment	-	-	-	-	-	0.00%
8	141108	Land and Rights Reclaim	-	-	-	-	-	0.00%
9	141199	Land Clearing	-	-	-	-	-	-
10	141201	Organization	164,394	-	164,394	-	164,394	4.00%
11	141202	Franchises	-	-	-	-	-	4.00%
12	141203	Struct and Improv General Plant	129,603	2,671	132,274	731	133,005	2.67%
13	141204	Struct and Improv Service Supplies	-	-	-	-	-	2.67%
14	141205	Struct and Improv Water Treat Plt	523,074	37	523,111	55	523,166	2.67%
15	141206	Struct and Improv Trans Dist Plt	3,097	931	4,028	1,383	5,411	2.67%
16	141207	Struct and Improv Collect Plant	-	-	-	-	-	2.67%
17	141208	Struct and Improv Pump Plant	-	-	-	-	-	2.67%
18	141209	Struct and Improv Treatment Plant	-	-	-	-	-	2.67%
19	141210	Struct and Improv Reclaim WTP	-	-	-	-	-	2.67%
20	141211	Struct and Improv Reclaim Wtr Dist	128,346	-	128,346	-	128,346	2.67%
21	141212	Struct and Improv Production	-	-	-	-	-	-
22	141213	Struct and Improv Natural Gas	-	-	-	-	-	-
23	141214	Struct and Improv Transmissions	-	-	-	-	-	-
24	141215	Struct and Improv Distribution	-	-	-	-	-	-
25	141216	Struct and Improv Electrical	-	-	-	-	-	-
26	141217	Struct and Improv Propane	-	-	-	-	-	-
27	141218	Struct and Improv Municipal	-	-	-	-	-	-
28	141219	Struct and Improv Biomass	-	-	-	-	-	-
29	141220	Struct and Improv Office	159,811	-	159,811	-	159,811	2.67%
30	141221	Collecting Reservoirs	-	-	-	-	-	-
31	141222	Lake, River, Other Intakes	-	-	-	-	-	-
32	141223	Wells and Springs	477,485	-	477,485	-	477,485	3.33%
33	141224	Infiltration Gallery	-	-	-	-	-	-
34	141225	Supply Mains	15,912	5,949	21,861	5,207	27,068	1.60%
35	141226	Power Generation Equipment	-	-	-	-	-	4.00%
36	141227	Electric Pump Equip Src Pump	43,065	1,679	44,744	266	45,010	5.00%
37	141228	Electric Pump Equip WTP	822,543	2,944	825,487	1,699	827,186	5.00%
38	141229	Electric Pump Equip Trans Dist	17,225	2,591	19,816	3,848	23,664	5.00%
39	141230	Water Treatment Equipment	1,185,435	892	1,186,327	830	1,187,157	3.64%
40	141231	Dist Resv and Standpipes	545,326	65	545,392	97	545,488	2.22%
41	141232	Trans and Distr Mains	3,694,796	22,890	3,717,686	269,442	3,987,128	1.60%
42	141233	Service Lines	1,141,062	32,525	1,173,587	28,119	1,201,706	2.50%
43	141234	Meters	772,164	19,161	791,326	156,479	947,805	2.25%
44	141235	Meter Installations	701,307	564	701,871	838	702,709	2.22%
45	141236	Hydrants	486,546	18,283	504,829	9,085	513,915	1.90%
46	141237	Backflow Prevention Devices	129	418	548	192	740	2.50%
47	141238	Power Gen Equip Coll Plt	-	-	-	-	-	-
48	141239	Power Gen Equip Pump Plt	-	-	-	-	-	-
49	141240	Power Gen Equip Treat Plt	-	-	-	-	-	-
50	141241	Sewer Force Main	-	-	-	-	-	-
51	141242	Sewer Gravity Main	-	-	-	-	-	-
52	141243	Manholes	-	-	-	-	-	-
53	141244	Special Collection Structures	-	-	-	-	-	-
54	141245	Service to Customers	-	-	-	-	-	-
55	141246	Flow Measure Devices	-	-	-	-	-	-
56	141247	Flow Measure Install	-	-	-	-	-	-
57	141248	Receiving Wells	-	-	-	-	-	-
58	141249	Pumping Equip Pump Plt	-	-	-	-	-	-
59	141250	Pumping Equip Reclaim WTP	-	-	-	-	-	-
60	141251	Pumping Equip Rcl Wtr Dist	-	-	-	-	-	-
61	141252	Treat/Disp Equip Lagoon	-	-	-	-	-	-
62	141253	Treat/Disp Equip Trt Plt	-	-	-	-	-	-
63	141254	Treat/Disp Equip Reclm Wtr	-	-	-	-	-	-
64	141255	Plant Sewers Treatment Plt	-	-	-	-	-	-
65	141256	Plant Sewers Reclaim Wtr	-	-	-	-	-	-
66	141257	Outfall Lines	-	-	-	-	-	-
67	141258	Reservoirs	-	-	-	-	-	-
68	141259	House Regulators	-	-	-	-	-	-
69	141260	House Regulatory Install	-	-	-	-	-	-
70	141261	Reuse Services	-	-	-	-	-	-
71	141262	Reuse Mtr/Installations	-	-	-	-	-	-
72	141263	Reuse Dist Reservoirs	-	-	-	-	-	-
73	141264	Reuse Transmission and Dist	-	-	-	-	-	-
74	141265	Processing Plant	-	-	-	-	-	-
75	141266	Maintenance Structure and Improv	-	-	-	-	-	-
76	141267	Other and Misc Equip Intangible Plt	-	-	-	-	-	-
77	141268	Other and Misc Equip Source Supply	-	-	-	-	-	-
78	141269	Other and Misc Equip WTP	233	104	338	155	492	2.86%
79	141270	Other and Misc Equip Trans Dist	-	-	-	-	-	-

Plant in Service

Line No.	Account	Description	Base Period - Starting Balance [A]	Base Period - Activity [B]	Base Period - Ending Balance [C]	Forecast Period Adjustment [D]	Forecast Period - Present Rates [E]	Depreciation Rate
80	141271	Other Tangible Plant	-	-	-	-	-	
81	141272	Other Plant Collection	-	-	-	-	-	
82	141273	Other Plant Pump	-	-	-	-	-	
83	141274	Other Plant Treatment	83	-	83	-	83	2.86%
84	141275	Other Plant Reclaim Water Trt	-	-	-	-	-	
85	141276	Other Plant Reclaim Water Dist	-	-	-	-	-	
86	141277	Other Plant	-	-	-	-	-	
87	141278	Plant Alloc	69,976	-	69,976	-	69,976	2.86%
88	141279	Domestic Water	-	-	-	-	-	
89	141280	Irrigation Water	-	-	-	-	-	
90	141281	Geothermal	-	-	-	-	-	
91	141282	District Energy System	-	-	-	-	-	
92	141283	Concession	-	-	-	-	-	
93	141284	DES - Startup Costs	-	-	-	-	-	
94	141285	DES - Project Management	-	-	-	-	-	
95	141286	DES - Temporary Energy Centre	-	-	-	-	-	
96	141287	DES - Distribution Piping System	-	-	-	-	-	
97	141288	DES - Energy Transfer Station	-	-	-	-	-	
98	141289	DES - Project Development	-	-	-	-	-	
99	141290	DES - Engineer	-	-	-	-	-	
100	141291	DES - Low Rise Connection	-	-	-	-	-	
101	141292	Non-Utility Property	-	-	-	-	-	
102	141293	Plant Held for Future Use	-	-	-	-	-	
103	141298	FA default	-	-	-	-	-	
104	141299	Utility Plant Clearing	-	-	-	-	-	
105	141301	Building	-	-	-	-	-	
106	141302	Leasehold Improvement	-	-	-	-	-	
107	141303	Office Furniture	126,197	-	126,197	-	126,197	4.22%
108	141304	Office Equipment	-	-	-	-	-	
109	141305	Stores Equipment	1,856	-	1,856	-	1,856	5.00%
110	141306	Lab Equipment	105,369	4,614	109,983	3,066	113,049	5.71%
111	141307	Rental Equipment	-	-	-	-	-	
112	141308	Tool Shop Equipment	345,720	1,795	347,515	824	348,339	5.43%
113	141309	Power Operated Equipment	76,469	24,403	100,872	38,274	139,146	7.20%
114	141310	Communications Equipment	111,094	26,304	137,398	39,068	176,466	9.00%
115	141311	Misc Equipment	-	-	-	-	-	2.86%
116	141399	Building and Equipment Clearing	-	-	-	-	-	
117	141401	Vehicles	463,366	16,036	479,403	12,259	491,662	12.86%
118	141499	Vehicles Clearing	-	-	-	-	-	
119	141501	Computer Hardware	162	-	162	-	162	4.44%
120	141502	Desktop/Laptop Computers	2,244	1,412	3,655	-	3,655	4.44%
121	141503	Mainframe Computers	24,730	-	24,730	-	24,730	4.44%
122	141504	Mini Comp Wtr	263,107	4,185	267,293	391	267,683	4.44%
123	141601	Computer Software	22,379	1,699	24,077	-	24,077	4.44%
124	141602	Comp Systems	781,142	-	781,142	-	781,142	4.44%
125	141603	Micro Systems	16,031	-	16,031	-	16,031	4.44%
126	141699	Computer Clearing	-	-	-	-	-	
127								
128		Total Water Plant	<u>13,441,523</u>	<u>192,153</u>	<u>13,633,676</u>	<u>572,308</u>	<u>14,205,984</u>	

Column Calculations:

[A]- Company's ledger amounts for Base Period start, September 30, 2021

[B]- Difference of Columns [A] & [C]

[C]- Amounts calculated based on Company's supporting schedules, balance as of September 30, 2022

[D]- Difference of Columns [C] & [E]

[E]- Amounts calculated based on Company's supporting schedules, 13-month average balance as of December 31, 2023

Accumulated Depreciation

Line No.	Account	Description	Base Period -	Base Period -	Base Period -	Forecast	Forecast Period -
			Starting Balance	Activity	Ending Balance	Period Adjustment	Present Rates
			[A]	[B]	[C]	[D]	[E]
1	142201	Acc Dep - Organization	(41,085)	(6,576)	(47,661)	(4,932)	(52,593)
2	142202	Acc Dep - Franchises	-	-	-	-	-
3	142203	Acc Dep - Struct and Improv General Plant	(37,805)	(3,494)	(41,299)	(2,641)	(43,940)
4	142204	Acc Dep - Struct and Improv Service Supplies	-	(1,711)	(1,711)	-	(1,711)
5	142205	Acc Dep - Struct and Improv Water Treat Plt	(260,372)	(13,957)	(274,328)	(10,475)	(284,803)
6	142206	Acc Dep - Struct and Improv Trans Dist Plt	175	(68)	107	(66)	41
7	142207	Acc Dep - Struct and Improv Collect Plant	-	-	-	-	-
8	142208	Acc Dep - Struct and Improv Pump Plant	-	-	-	-	-
9	142209	Acc Dep - Struct and Improv Treatment Plant	-	-	-	-	-
10	142210	Acc Dep - Struct and Improv Reclaim WTP	-	-	-	-	-
11	142211	Acc Dep - Struct and Improv Reclaim Wtr Dist	(49,082)	(1,713)	(50,795)	(2,570)	(53,365)
12	142212	Acc Dep - Struct and Improv Production	-	-	-	-	-
13	142213	Acc Dep - Struct and Improv Natural Gas	-	-	-	-	-
14	142214	Acc Dep - Struct and Improv Transmissions	-	-	-	-	-
15	142215	Acc Dep - Struct and Improv Distribution	-	-	-	-	-
16	142216	Acc Dep - Struct and Improv Electrical	-	-	-	-	-
17	142217	Acc Dep - Struct and Improv Propane	-	-	-	-	-
18	142218	Acc Dep - Struct and Improv Municipal	-	-	-	-	-
19	142219	Acc Dep - Struct and Improv Biomass	-	-	-	-	-
20	142220	Acc Dep - Struct and Improv Office	(42,741)	1,286	(41,455)	(3,202)	(44,657)
21	142221	Acc Dep - Collecting Reservoirs	-	-	-	-	-
22	142222	Acc Dep - Lake, River, Other Intakes	-	-	-	-	-
23	142223	Acc Dep - Wells and Springs	(187,755)	(15,908)	(203,663)	(11,925)	(215,588)
24	142224	Acc Dep - Infiltration Gallery	-	-	-	-	-
25	142225	Acc Dep - Supply Mains	(1,799)	(229)	(2,027)	(182)	(2,209)
26	142226	Acc Dep - Power Generation Equipment	-	-	-	-	-
27	142227	Acc Dep - Electric Pump Equip Src Pump	(2,361)	(2,213)	(4,574)	(1,678)	(6,253)
28	142228	Acc Dep - Electric Pump Equip WTP	(263,835)	(41,200)	(305,035)	(30,957)	(335,992)
29	142229	Acc Dep - Electric Pump Equip Trans Dist	(289)	(839)	(1,128)	(747)	(1,874)
30	142230	Acc Dep - Water Treatment Equipment	(413,074)	(43,128)	(456,201)	(32,382)	(488,583)
31	142231	Acc Dep - Dist Resv and Standpipes	(342,831)	(12,111)	(354,943)	(9,080)	(364,022)
32	142232	Acc Dep - Trans and Distr Mains	(1,488,684)	(59,004)	(1,547,688)	(39,670)	(1,587,359)
33	142233	Acc Dep - Service Lines	(773,657)	(28,518)	(802,175)	(21,691)	(823,865)
34	142234	Acc Dep - Meters	(529,737)	(17,256)	(546,994)	(10,962)	(557,956)
35	142235	Acc Dep - Meter Installations	(293,000)	(15,567)	(308,567)	(11,676)	(320,243)
36	142236	Acc Dep - Hydrants	(133,334)	(9,345)	(142,679)	(7,066)	(149,745)
37	142237	Acc Dep - Backflow Prevention Devices	107	(9)	98	(8)	90
38	142238	Acc Dep - Power Gen Equip Coll Plt	-	-	-	-	-
39	142239	Acc Dep - Power Gen Equip Pump Plt	-	-	-	-	-
40	142240	Acc Dep - Power Gen Equip Treat Plt	-	-	-	-	-
41	142241	Acc Dep - Sewer Force Main	-	-	-	-	-
42	142242	Acc Dep - Sewer Gravity Main	-	-	-	-	-
43	142243	Acc Dep - Manholes	-	-	-	-	-
44	142244	Acc Dep - Special Collection Structures	-	-	-	-	-
45	142245	Acc Dep - Service to Customers	-	-	-	-	-
46	142246	Acc Dep - Flow Measure Devices	-	-	-	-	-
47	142247	Acc Dep - Flow Measure Install	-	-	-	-	-
48	142248	Acc Dep - Receiving Wells	-	-	-	-	-
49	142249	Acc Dep - Pumping Equip Pump Plt	(10,639)	10,639	-	-	-
50	142250	Acc Dep - Pumping Equip Reclaim WTP	-	-	-	-	-
51	142251	Acc Dep - Pumping Equip Rcl Wtr Dist	-	-	-	-	-
52	142252	Acc Dep - Treat/Disp Equip Lagoon	-	-	-	-	-
53	142253	Acc Dep - Treat/Disp Equip Trt Plt	-	-	-	-	-
54	142254	Acc Dep - Treat/Disp Equip Rclm Wtr	-	-	-	-	-
55	142255	Acc Dep - Plant Sewers Treatment Plt	-	-	-	-	-
56	142256	Acc Dep - Plant Sewers Reclaim Wtr	-	-	-	-	-
57	142257	Acc Dep - Outfall Lines	-	-	-	-	-
58	142258	Acc Dep - Reservoirs	-	-	-	-	-
59	142259	Acc Dep - House Regulators	-	-	-	-	-
60	142260	Acc Dep - House Regulatory Install	-	-	-	-	-
61	142261	Acc Dep - Reuse Services	-	-	-	-	-
62	142262	Acc Dep - Reuse Mtr/Installations	-	-	-	-	-
63	142263	Acc Dep - Reuse Dist Reservoirs	-	-	-	-	-
64	142264	Acc Dep - Reuse Transmission and Dist	-	-	-	-	-
65	142265	Acc Dep - Processing Plant	-	-	-	-	-
66	142266	Acc Dep - Maintenance Structure and Improv	-	-	-	-	-
67	142267	Acc Dep - Other and Misc Equip Intangible Plt	-	-	-	-	-
68	142268	Acc Dep - Other and Misc Equip Source Supply	-	-	-	-	-
69	142269	Acc Dep - Other and Misc Equip WTP	(1)	(5)	(6)	(6)	(12)
70	142270	Acc Dep - Other and Misc Equip Trans Dist	-	-	-	-	-
71	142271	Acc Dep - Other Tangible Plant	-	(1,000)	(1,000)	-	(1,000)
72	142272	Acc Dep - Other Plant Collection	-	-	-	-	-
73	142273	Acc Dep - Other Plant Pump	-	-	-	-	-
74	142274	Acc Dep - Other Plant Treatment	(7)	(2)	(9)	(2)	(11)
75	142275	Acc Dep - Other Plant Reclaim Water Trt	-	-	-	-	-
76	142276	Acc Dep - Other Plant Reclaim Water Dist	-	-	-	-	-
77	142277	Acc Dep - Other Plant	-	-	-	-	-
78	142278	Acc Dep - Plant Alloc	(25,489)	(1,001)	(26,490)	(1,501)	(27,991)
79	142279	Acc Dep - Domestic Water	-	-	-	-	-



Accumulated Depreciation

Line No.	Account	Description	Base Period - Starting Balance [A]	Base Period - Activity [B]	Base Period - Ending Balance [C]	Forecast Period Adjustment [D]	Forecast Period - Present Rates [E]
80	142280	Acc Dep - Irrigation Water	-	-	-	-	-
81	142281	Acc Dep - Geothermal	-	-	-	-	-
82	142282	Acc Dep - District Energy System	-	-	-	-	-
83	142283	Acc Dep - Concession	-	-	-	-	-
84	142284	Acc Dep - DES - Startup Costs	-	-	-	-	-
85	142285	Acc Dep - DES - Project Management	-	-	-	-	-
86	142286	Acc Dep - DES - Temporary Energy Centre	-	-	-	-	-
87	142287	Acc Dep - DES - Distribution Piping System	-	-	-	-	-
88	142288	Acc Dep - DES - Energy Transfer Station	-	-	-	-	-
89	142289	Acc Dep - DES - Project Development	-	-	-	-	-
90	142290	Acc Dep - DES - Engineer	-	-	-	-	-
91	142291	Acc Dep - DES - Low Rise Connection	-	-	-	-	-
92	142292	Acc Dep - Non-Utility Property	-	-	-	-	-
93	142293	Acc Dep - Plant Held for Future Use	-	-	-	-	-
94	142299	Acc Dep - Land	-	-	-	-	-
95	142301	Acc Dep - Building	-	-	-	-	-
96	142302	Acc Dep - Leasehold Improvement	-	-	-	-	-
97	142303	Acc Dep - Office Furniture	(102,635)	(2,361)	(104,996)	(3,145)	(108,141)
98	142304	Acc Dep - Office Equipment	-	-	-	-	-
99	142305	Acc Dep - Stores Equipment	(231)	(93)	(323)	(70)	(393)
100	142306	Acc Dep - Lab Equipment	(28,770)	(6,081)	(34,851)	(4,723)	(39,574)
101	142307	Acc Dep - Rental Equipment	-	-	-	-	-
102	142308	Acc Dep - Tool Shop Equipment	(185,260)	(18,856)	(204,116)	(14,136)	(218,252)
103	142309	Acc Dep - Power Operated Equipment	8,085	(5,345)	2,740	(5,887)	(3,147)
104	142310	Acc Dep - Communications Equipment	(59,740)	(8,117)	(67,857)	(9,513)	(77,370)
105	142311	Acc Dep - Misc Equipment	-	-	-	-	-
106	142401	Acc Dep - Vehicles	(441,058)	31,994	(409,064)	(7,987)	(417,051)
107	142501	Acc Dep - Computer Hardware	(24)	(2,451)	(2,475)	(5)	(2,480)
108	142502	Acc Dep - Desktop/Laptop Computers	(91)	(74)	(165)	(122)	(287)
109	142503	Acc Dep - Mainframe Computers	(24,730)	5,758	(18,972)	(637)	(19,609)
110	142504	Acc Dep - Mini Comp Wtr	(217,521)	139,882	(77,639)	(8,882)	(86,521)
111	142601	Acc Dep - Computer Software	(2,714)	1,022	(1,692)	(803)	(2,495)
112	142602	Acc Dep - Comp Systems	(651,212)	250,719	(400,493)	(24,324)	(424,817)
113	142603	Acc Dep - Micro Systems	(16,031)	4,300	(11,732)	(426)	(12,158)
114	142701	Acc Dep - Salvage	-	-	-	-	-
115	142702	Cost of Removal	-	-	-	-	-
116	142801	Acc Dep - Fixed Assets Accrued	-	-	-	-	-
117							
118		<b>Total Water Plant Accumulated Depreciation</b>	<u>(6,619,227)</u>	<u>127,369</u>	<u>(6,491,859)</u>	<u>(284,077)</u>	<u>(6,775,936)</u>

Column Calculations:

- [A]- Company's ledger amounts for Base Period start, September 30, 2021
- [B]- Difference of Columns [A] & [C]
- [C]- Amounts calculated based on Company's supporting schedules, balance as of September 30, 2022
- [D]- Difference of Columns [C] & [E]
- [E]- Amounts calculated based on Company's supporting schedules, 13-month average balance as of December 31, 2023

Water Service Corporation of Kentucky  
Case No. 2022-00147  
Rate Case Schedules  
Base Period: September 30, 2022  
Forecast Period: December 31, 2023

Exhibit 28.3

Cash Working Capital

Line No.	Description	Base Period - Actuals	Base Period - Estimated	Total Base Period	Forecast Period Adjustment	Total Forecast Period - Present Rates
		[A]	[B]	[C]	[D]	[E]
1	Maintenance expenses	287,999	292,812	580,811	(103,577)	477,234
2	General expenses	1,133,614	895,411	2,029,025	251,346	2,280,371
3	Taxes Other Than Income	118,889	67,287	186,176	9,056	195,232
4	Total cash working capital expenses	<u>1,421,613</u>	<u>1,188,223</u>	<u>2,609,836</u>	<u>147,768</u>	<u>2,757,604</u>
5						
6						
7				<b>Ending Balance</b>	<b>Period Adjustment</b>	<b>Forecast Period - Present Rates</b>
8						
9	Cash Working Capital (Line 4 multiplied by 1/8)			326,229	18,471	344,701
10						

Column Calculations:

- [A]- Company's ledger amounts for Base Period through March 31, 2022
- [B]- Company's estimates for remainder of Base Period, through September 30, 2022
- [C]- Sum of Column [A] & [B]
- [D]- Difference of Columns [C] & [E]
- [E]- Company's forecast for the twelve months ended December 31, 2023

Contribution -In-Aid of Construction

Line No.	Account	Description	Base Period - Starting Balance	Base Period - Activity	Base Period - Ending Balance	Forecast Period Adjustment	Forecast Period - Present Rates
			[A]	[B]	[C]	[D]	[E]
1	141899	CIAC-Clearing	-	-	-	-	-
2	271001	CIAC - Organization	-	-	-	-	-
3	271002	CIAC - Franchises	-	-	-	-	-
4	271003	CIAC - Structure/Improvement Src Supply	-	-	-	-	-
5	271004	CIAC - Structure/Improvement WTP	-	-	-	-	-
6	271005	CIAC - Structure/Improvement Trans Dist	-	-	-	-	-
7	271006	CIAC - Structure/Improvement Coll Plant	-	-	-	-	-
8	271007	CIAC - Structure/Improvement Pump Plant Ls	-	-	-	-	-
9	271008	CIAC - Structure/Improvement Treatment Plant	-	-	-	-	-
10	271009	CIAC - Structure/Improvement Reclaim Dist	-	-	-	-	-
11	271010	CIAC - Structure/Improvement Reclaim WTP	-	-	-	-	-
12	271011	CIAC - Structure/Improvement Generator Plant	-	-	-	-	-
13	271012	CIAC - Power Generator Equipment COLL Plant	-	-	-	-	-
14	271013	CIAC - Power Generator Equipment Treatment Plant	-	-	-	-	-
15	271014	CIAC - Power Generator Equipment Reclaim WTP	-	-	-	-	-
16	271015	CIAC - Power Generator Equipment Reclaim DIST	-	-	-	-	-
17	271016	CIAC - Power Generator Equipment Pump Plant	-	-	-	-	-
18	271017	CIAC - Wells and Springs	-	-	-	-	-
19	271018	CIAC - Supply Mains	-	-	-	-	-
20	271019	CIAC - Electric Pump Equipment Src Pump	-	-	-	-	-
21	271020	CIAC - Electric Pump Equipment WTP	-	-	-	-	-
22	271021	CIAC - Electric Pump Equipment Trans Dist	-	-	-	-	-
23	271022	CIAC - Water Treatment Equipment	-	-	-	-	-
24	271023	CIAC - Dist Resv and S	-	-	-	-	-
25	271024	CIAC - Trans and Distr Mains	-	-	-	-	-
26	271025	CIAC - Service Lines	-	-	-	-	-
27	271026	CIAC - Meters	(83,141)	-	(83,141)	-	(83,141)
28	271027	CIAC - Meter Installations	-	-	-	-	-
29	271028	CIAC - Hydrants	-	-	-	-	-
30	271029	CIAC - Backflow Prevent D	-	-	-	-	-
31	271030	CIAC - Collecting Reservo	-	-	-	-	-
32	271031	CIAC - Lake, River, Other	-	-	-	-	-
33	271032	CIAC - Office Structure	-	-	-	-	-
34	271033	CIAC - Office Furniture/Equipment	-	-	-	-	-
35	271034	CIAC - Misc Equipment	-	-	-	-	-
36	271035	CIAC - Other Tangible Plant	(104,819)	-	(104,819)	-	(104,819)
37	271036	CIAC - Tap Fee	(212,349)	(2,161)	(214,510)	-	(214,510)
38	271037	CIAC - Management Fee	(1,240)	-	(1,240)	-	(1,240)
39	271038	CIAC - Line Ext Fee	-	-	-	-	-
40	271039	CIAC - Res Cap Fee	-	-	-	-	-
41	271040	CIAC - Plant Mod Fee	-	-	-	-	-
42	271041	CIAC - Plant Meter Fee	(3,751)	-	(3,751)	-	(3,751)
43	271042	CIAC - Sewer Force Main	-	-	-	-	-
44	271043	CIAC - Sewer Gravity Main	-	-	-	-	-
45	271044	CIAC - Manholes	-	-	-	-	-
46	271045	CIAC - Special Coll Struc	-	-	-	-	-
47	271046	CIAC - Service to Customers	-	-	-	-	-
48	271047	CIAC - Flow Measure Devices	-	-	-	-	-

Contribution -In-Aid of Construction

Line No.	Account	Description	Base Period - Starting Balance	Base Period - Activity	Base Period - Ending Balance	Forecast Period Adjustment	Forecast Period - Present Rates
			[A]	[B]	[C]	[D]	[E]
49	271048	CIAC - Flow Measure Install	-	-	-	-	-
50	271049	CIAC - Pump Equipment Pump Plant	-	-	-	-	-
51	271050	CIAC - Pump Equipment Reclaim Water	-	-	-	-	-
52	271051	CIAC - Pump Equipment Reclaim Dist	-	-	-	-	-
53	271052	CIAC - Laborator Equipment	-	-	-	-	-
54	271053	CIAC - Treatment/Disp Equipment Lagoon	-	-	-	-	-
55	271054	CIAC - Treatment/Disp Equipment Treatment Plant	-	-	-	-	-
56	271055	CIAC - Treatment/Disp Equipment Reclaim WTP	-	-	-	-	-
57	271056	CIAC - Sewer Treatment Plant	-	-	-	-	-
58	271057	CIAC - Outfall Lines	-	-	-	-	-
59	271058	CIAC - Stores Equipment	-	-	-	-	-
60	271059	CIAC - Power Operated Equipment	-	-	-	-	-
61	271060	CIAC - Communication Equipment	-	-	-	-	-
62	271061	CIAC - Reuse Services	-	-	-	-	-
63	271062	CIAC - Reuse Dist Reservoir	-	-	-	-	-
64	271063	CIAC - Reuse Transmission	-	-	-	-	-
65	271064	CIAC - Capital	-	-	-	-	-
66	271065	CIAC - Commercial Concession	-	-	-	-	-
67	271066	CIAC - Developer	-	-	-	-	-
68	271067	CIAC - Post Oct 97	-	-	-	-	-
69	271068	CIAC - New (Taxable)N	-	-	-	-	-
70	271069	CIAC - Old-10 Year (Taxable)	-	-	-	-	-
71	271070	CIAC - Old Plant	-	-	-	-	-
72	271071	CIAC - Estimates Only	-	-	-	-	-
73	271072	CIAC - Unallocated - Non-taxable	-	-	-	-	-
74	271073	CIAC - Unallocated - Taxable	-	-	-	-	-
75	271074	CIAC - Utility Reloc/Non-taxable	-	-	-	-	-
76	271075	CIAC - Utility Reloc/Taxable	-	-	-	-	-
77	271076	CIAC - Residential	-	-	-	-	-
78	271077	CIAC - Concession CIAC ETS/DPS - SC	-	-	-	-	-
79	271078	CIAC - BC Hydro Grant	-	-	-	-	-
80	271079	CIAC - Land	-	-	-	-	-
81		Total Gross CIAC - Water	<u>(405,300)</u>	<u>(2,161)</u>	<u>(407,461)</u>	<u>-</u>	<u>(407,461)</u>
82	272001	Acc Amort CIAC - Organization	-	-	-	-	-
83	272002	Acc Amort CIAC - Franchises	-	-	-	-	-
84	272003	Acc Amort CIAC - Structure/Improvement Src Supply	-	-	-	-	-
85	272004	Acc Amort CIAC - Structure/Improvement WTP	-	-	-	-	-
86	272005	Acc Amort CIAC - Structure/Improvement Trans Dist	-	-	-	-	-
87	272006	Acc Amort CIAC - Structure/Improvement Coll Plant	-	-	-	-	-
88	272007	Acc Amort CIAC - Structure/Improvement Pump Plant Ls	-	-	-	-	-
89	272008	Acc Amort CIAC - Structure/Improvement Treat Plant	-	-	-	-	-
90	272009	Acc Amort CIAC - Structure/Improvement Reclaim Dist	-	-	-	-	-
91	272010	Acc Amort CIAC - Structure/Improvement Reclaim WTP	-	-	-	-	-
92	272011	Acc Amort CIAC - Structure/Improvement Generator Plant	-	-	-	-	-
93	272012	Acc Amort CIAC - Power Generator Equipment COLL Plant	-	-	-	-	-
94	272013	Acc Amort CIAC - Power Generator Equipment Treatment Plant	-	-	-	-	-

Contribution -In-Aid of Construction

Line No.	Account	Description	Base Period - Starting Balance	Base Period - Activity	Base Period - Ending Balance	Forecast Period Adjustment	Forecast Period - Present Rates
			[A]	[B]	[C]	[D]	[E]
95	272014	Acc Amort CIAC - Power Generator Equipment Reclaim WTP	-	-	-	-	-
96	272015	Acc Amort CIAC - Power Generator Equipment Reclaim Dist	-	-	-	-	-
97	272016	Acc Amort CIAC - Power Generator Equipment Pump Plant	-	-	-	-	-
98	272017	Acc Amort CIAC - Wells and Springs	-	-	-	-	-
99	272018	Acc Amort CIAC - Supply Mains	-	-	-	-	-
100	272019	Acc Amort CIAC - Electric Pump Equipment Src Pump	-	-	-	-	-
101	272020	Acc Amort CIAC - Electric Pump Equipment Water Treatment Plant	-	-	-	-	-
102	272021	Acc Amort CIAC - Electric Pump Equipment Trans Dist	-	-	-	-	-
103	272022	Acc Amort CIAC - Water Treatment Equipment	-	-	-	-	-
104	272023	Acc Amort CIAC - Dist Resv and S	-	-	-	-	-
105	272024	Acc Amort CIAC - Trans and Distr Mains	-	-	-	-	-
106	272025	Acc Amort CIAC - Service Lines	-	-	-	-	-
107	272026	Acc Amort CIAC - Meters	13,773	1,872	15,645	1,404	17,049
108	272027	Acc Amort CIAC - Meter Installations	-	-	-	-	-
109	272028	Acc Amort CIAC - Hydrants	-	-	-	-	-
110	272029	Acc Amort CIAC - Backflow Prevent D	-	-	-	-	-
111	272030	Acc Amort CIAC - Collecting Reservo	-	-	-	-	-
112	272031	Acc Amort CIAC - Lake, River, Other	-	-	-	-	-
113	272032	Acc Amort CIAC - Office Structure	-	-	-	-	-
114	272033	Acc Amort CIAC - Office Furniture/Equipment	-	-	-	-	-
115	272034	Acc Amort CIAC - Misc Equipment	-	-	-	-	-
116	272035	Acc Amort CIAC - Other Tangible Plant	59,899	2,995	62,894	2,246	65,140
117	272036	Acc Amort CIAC - Tap Fee	72,233	5,340	77,572	4,022	81,595
118	272037	Acc Amort CIAC - Management Fee	70	31	101	23	124
119	272038	Acc Amort CIAC - Line Ext Fee	-	-	-	-	-
120	272039	Acc Amort CIAC - Res Cap Fee	-	-	-	-	-
121	272040	Acc Amort CIAC - Plant Mod Fee	-	-	-	-	-
122	272041	Acc Amort CIAC - Plant Meter Fee	377	94	471	70	541
123	272042	Acc Amort CIAC - Sewer Force Main	-	-	-	-	-
124	272043	Acc Amort CIAC - Sewer Gravity Main	-	-	-	-	-
125	272044	Acc Amort CIAC - Manholes	-	-	-	-	-
126	272045	Acc Amort CIAC - Special Coll Struc	-	-	-	-	-
127	272046	Acc Amort CIAC - Service to Customers	-	-	-	-	-
128	272047	Acc Amort CIAC - Flow Measure Devices	-	-	-	-	-
129	272048	Acc Amort CIAC - Flow Measure Install	-	-	-	-	-
130	272049	Acc Amort CIAC - Pump Equipment Pump Plant	-	-	-	-	-
131	272050	Acc Amort CIAC - Pump Equipment Reclaim Water	-	-	-	-	-
132	272051	Acc Amort CIAC - Pump Equipment Reclaim Dist	-	-	-	-	-
133	272052	Acc Amort CIAC - Laboratory Equipment	-	-	-	-	-
134	272053	Acc Amort CIAC - Treatment/Disp Equipment Lagoon	-	-	-	-	-
135	272054	Acc Amort CIAC - Treatment/Disp Equipment Treatment Plant	-	-	-	-	-
136	272055	Acc Amort CIAC - Treatment/Disp Equipment Reclaim WTP	-	-	-	-	-
137	272056	Acc Amort CIAC - Sewer Treatment Plant	-	-	-	-	-
138	272057	Acc Amort CIAC - Outfall Lines	-	-	-	-	-
139	272058	Acc Amort CIAC - Stores Equipment	-	-	-	-	-
140	272059	Acc Amort CIAC - Power Operated Equipment	-	-	-	-	-
141	272060	Acc Amort CIAC - Communication Equipment	-	-	-	-	-
142	272061	Acc Amort CIAC - Reuse Services	-	-	-	-	-

Contribution -In-Aid of Construction

Line No.	Account	Description	Base Period - Starting Balance	Base Period - Activity	Base Period - Ending Balance	Forecast Period Adjustment	Forecast Period - Present Rates
			[A]	[B]	[C]	[D]	[E]
143	272062	Acc Amort CIAC - Reuse Dist Reservoir	-	-	-	-	-
144	272063	Acc Amort CIAC - Reuse Transmission	-	-	-	-	-
145	272064	Acc Amort CIAC - Capital	-	-	-	-	-
146	272065	Acc Amort CIAC - Commercial Concession	-	-	-	-	-
147	272066	Acc Amort CIAC - Developer	-	-	-	-	-
148	272067	Acc Amort CIAC - Post Oct 97	-	-	-	-	-
149	272068	Acc Amort CIAC - New (Taxable)N	-	-	-	-	-
150	272069	Acc Amort CIAC - Old-10 Year (Taxable)	-	-	-	-	-
151	272070	Acc Amort CIAC - Old Plant	-	-	-	-	-
152	272071	Acc Amort CIAC - Estimates Only	-	-	-	-	-
153	272072	Acc Amort CIAC - Unallocated - Non-taxable	-	-	-	-	-
154	272073	Acc Amort CIAC - Unallocated - Taxable	-	-	-	-	-
155	272074	Acc Amort CIAC - Utility Reloc/Non-taxable	-	-	-	-	-
156	272075	Acc Amort CIAC - Utility Reloc/Taxable	-	-	-	-	-
157	272076	Acc Amort CIAC - Residential	-	-	-	-	-
158	272077	Acc Amort CIAC - Concession CIAC ETS/DPS - SC	-	-	-	-	-
159	272078	Acc Amort CIAC - BC Hydro Grant	-	-	-	-	-
160	272079	Acc Amort CIAC - Land	-	-	-	-	-
161		Total Acc Amortization CIAC - Water	<u>146,352</u>	<u>10,331</u>	<u>156,683</u>	<u>7,766</u>	<u>164,449</u>
162		Net CIAC- Water (Line 81 plus Line 161)	(258,948)	8,170	(250,778)	7,766	(243,012)

Column Calculations:

[A]- Company's ledger amounts for Base Period start, September 30, 2021

[B]- Difference of Columns [A] & [C]

[C]- Amounts calculated based on Company's supporting schedules, balance as of September 30, 2022

[D]- Difference of Columns [C] & [E]

[E]- Amounts calculated based on Company's supporting schedules, 13-month average balance as of December 31, 2023

Water Service Corporation of Kentucky

Exhibit 28.5

Case No. 2022-00147

Rate Case Schedules

Base Period: September 30, 2022

Forecast Period: December 31, 2023

Accumulated Deferred Income Tax

Line No.	Account	Description	Base Period - Starting Balance	Base Period - Activity	Base Period - Ending Balance	Forecast Period Adjustment	Forecast Period - Present Rates
			[A]	[B]	[C]	[D]	[E]
1	Various	State	(62,038)	24,570	(37,468)	(2,832)	(40,300)
2	Various	Federal	(656,281)	(179,849)	(836,130)	(11,299)	(847,429)
3							
4		<b>Total ADIT - Water</b>	<u>(718,319)</u>	<u>(155,279)</u>	<u>(873,598)</u>	<u>(14,130)</u>	<u>(887,728)</u>

Column Calculations:

[A]- Company's ledger amounts for Base Period start, September 30, 2021

[B]- Difference of Columns [A] & [C]

[C]- Amounts calculated based on Company's supporting schedules, balance as of September 30, 2022

[D]- Difference of Columns [C] & [E]

[E]- Amounts calculated based on Company's supporting schedules, 13-month average balance as of December 31, 2023

Water Service Corporation of Kentucky  
Case No. 2022-00147  
Rate Case Schedules  
Base Period: September 30, 2022  
Forecast Period: December 31, 2023

Exhibit 28.6

Plant Acquisition Adjustment

Line No.	Account	Description	Base Period - Starting Balance	Base Period - Activity	Base Period - Ending Balance	Forecast Period Adjustment	Forecast Period - Present Rates
			[A]	[B]	[C]	[D]	[E]
1	141901	Purchase Acquisition Adjustments	(183,025)	-	(183,025)	-	(183,025)
2							
3		<b>Total Gross PAA - Water</b>	<u>(183,025)</u>	<u>-</u>	<u>(183,025)</u>	<u>-</u>	<u>(183,025)</u>
4							
5	142901	Acc Dep - Purchase Acquisition Adjustments	68,634	3,660	72,295	2,745	75,040
6							
7		<b>Total Acc Depreciation PAA - Water</b>	<u>68,634</u>	<u>3,660</u>	<u>72,295</u>	<u>2,745</u>	<u>75,040</u>
8		<b>Net PAA - Water (L3+L7)</b>	<b>(114,391)</b>	<b>3,660</b>	<b>(110,730)</b>	<b>2,745</b>	<b>(107,985)</b>

Column Calculations:

[A]- Company's ledger amounts for Base Period start, September 30, 2021

[B]- Difference of Columns [A] & [C]

[C]- Amounts calculated based on Company's supporting schedules, balance as of September 30, 2022

[D]- Difference of Columns [C] & [E]

[E]- Amounts calculated based on Company's supporting schedules, 13-month average balance as of December 31, 2023



Water Service Corporation of Kentucky

Exhibit 28.7

Case No. 2022-00147

Rate Case Schedules

Base Period: September 30, 2022

Forecast Period: December 31, 2023

Oracle Fusion Asset

<u>Line No.</u>	<u>Account</u>	<u>Description</u>	<u>Starting Balance</u>	<u>Base Period - Activity</u>	<u>Base Period - Ending Balance</u>	<u>Forecast Period Adjustment</u>	<u>Forecast Period - Present Rates</u>
			[A]	[B]	[C]	[D]	[E]
1	194006	Non-Current Asset	187,605	(25,014)	162,591	(18,760)	143,830
2							
3		<b>Total - Water</b>	<u>187,605</u>	<u>(25,014)</u>	<u>162,591</u>	<u>(18,760)</u>	<u>143,830</u>

Column Calculations:

[A]- Company's ledger amounts for Base Period start, September 30, 2021

[B]- Difference of Columns [A] & [C]

[C]- Amounts calculated based on Company's supporting schedules, balance as of September 30, 2022

[D]- Difference of Columns [C] & [E]

[E]- Amounts calculated based on Company's supporting schedules, 13-month average balance as of December 31, 2023

Deferred Charges

Line No.	Account	Description	Starting Balance	Base Period - Activity	Base Period - Ending Balance	Period Adjustment	Forecast Period - Present Rates
			[A]	[B]	[C]	[D]	[E]
1	170009	Rate Case Being Amortized	717,956	459,076	1,177,032	-	1,177,032
2	170010	Misc Regulatory COMM EX	-	-	-	-	-
3	170011	Rate Case Accum Amort	(583,724)	(51,318)	(635,042)	(118,512)	(753,554)
4		Total Net Deferred Rate Case Expense - Water	<u>134,232</u>	<u>407,758</u>	<u>541,990</u>	<u>(118,512)</u>	<u>423,478</u>
5	181001	Def Chgs - Landscaping	-	-	-	-	-
6	181002	Def Chgs - Tank Maint and Repair	976,346	19,400	995,746	-	995,746
7	181003	Def Chgs - Relocation	-	-	-	-	-
8	181004	Def Chgs - Attorney Fees	-	-	-	-	-
9	181005	Def Chgs - Hurricane/Storm	-	-	-	-	-
10	181006	Def Chgs - Other Water and Sewer	4,875	-	4,875	-	4,875
11	181007	Def Chgs - Multi Yr Testing	15,139	-	15,139	-	15,139
12	181008	Def Chgs - Sludge Hauling	-	-	-	-	-
13	181009	Def Chgs - Power Wash	-	-	-	-	-
14	181010	Def Chgs - TV Sewer Mains	-	-	-	-	-
15	181011	Def Chgs - Financing Fees	-	-	-	-	-
16	181012	Def Chgs - Customer Connections	-	-	-	-	-
17	181013	Def Chgs - Customer Relations	-	-	-	-	-
18	181014	Def Chgs - Gas Main Pipeline	-	-	-	-	-
19	181015	Def Chgs - Other	2,750	-	2,750	-	2,750
20	181016	Def Chgs - Debt Issuance Costs	-	-	-	-	-
21	181099	Def Chg-Clearing	-	-	-	-	-
22	182001	Acc Amort - Def Chgs - Landscaping	-	-	-	-	-
23	182002	Acc Amort - Def Chgs - Tank Maint and Repair	(256,830)	(64,454)	(321,284)	(49,207)	(370,491)
24	182003	Acc Amort - Def Chgs - Relocation	-	-	-	-	-
25	182004	Acc Amort - Def Chgs - Attorney Fees	-	-	-	-	-
26	182005	Acc Amort - Def Chgs - Hurricane/Storm	-	-	-	-	-
27	182006	Acc Amort - Def Chgs - Other Water and Sewer	(1,056)	(975)	(2,031)	(731)	(2,763)
28	182007	Acc Amort - Def Chgs - Multi Yr Testing	(15,051)	(72)	(15,123)	(13)	(15,136)
29	182008	Acc Amort - Def Chgs - Sludge Hauling	-	-	-	-	-
30	182009	Acc Amort - Def Chgs - Power Wash	-	-	-	-	-
31	182010	Acc Amort - Def Chgs - TV Sewer Mains	-	-	-	-	-
32	182011	Acc Amort - Def Chgs - Financing Fees	-	-	-	-	-
33	182012	Acc Amort - Def Chgs - Customer Connections	-	-	-	-	-
34	182013	Acc Amort - Def Chgs - Customer Relations	-	-	-	-	-
35	182014	Acc Amort - Def Chgs - Gas Main Pipeline	-	-	-	-	-
36	182015	Acc Amort - Def Chgs - Other	(2,750)	-	(2,750)	-	(2,750)
37	182016	Acc Amort - Def Chgs - Debt Issuance Costs	-	-	-	-	-
38		Total Net Other Deferred Charge	<u>723,423</u>	<u>(46,101)</u>	<u>677,322</u>	<u>(49,951)</u>	<u>627,371</u>
39		<b>Total Net Deferred Charge - Water (L4 + L38)</b>	<b>857,655</b>	<b>361,657</b>	<b>1,219,312</b>	<b>(168,463)</b>	<b>1,050,849</b>

Column Calculations:

- [A]- Company's ledger amounts for Base Period start, September 30, 2021
- [B]- Difference of Columns [A] & [C]
- [C]- Amounts calculated based on Company's supporting schedules, balance as of September 30, 2022
- [D]- Difference of Columns [C] & [E]
- [E]- Amounts calculated based on Company's supporting schedules, 13-month average balance as of December 31, 2023

Utility Plant In-Service		Base Period				Forecast Period				
		Starting Balance 9/30/2021	Additions	Retirements	Ended 9/30/2022	Starting Balance 12/31/2022	Additions	Retirements	13-Month Average	Ended 12/31/2023
141101	Land and Rights General	20,044	-	-	20,044	20,044	-	-	20,044	20,044
141201	Organization	164,394	-	-	164,394	164,394	-	-	164,394	164,394
141203	Struct and Improv General Plant	129,603	2,682	(11)	132,274	132,520	992	(23)	133,005	133,490
141205	Struct and Improv Water Treat Plt	523,074	38	(1)	523,111	523,130	75	(2)	523,166	523,203
141206	Struct and Improv Trans Dist Plt	3,097	952	(22)	4,028	4,494	1,877	(43)	5,411	6,328
141211	Struct and Improv Reclaim Wtr Dist	128,346	-	-	128,346	128,346	-	-	128,346	128,346
141220	Struct and Improv Office	159,811	-	-	159,811	159,811	-	-	159,811	159,811
141223	Wells and Springs	477,485	-	-	477,485	477,485	-	-	477,485	477,485
141225	Supply Mains	15,912	6,030	(81)	21,861	23,614	7,068	(160)	27,068	30,522
141227	Electric Pump Equip Src Pump	43,065	1,683	(4)	44,744	44,834	361	(8)	45,010	45,187
141228	Electric Pump Equip WTP	822,543	2,970	(27)	825,487	826,059	2,306	(52)	827,186	828,313
141229	Electric Pump Equip Trans Dist	17,225	2,651	(60)	19,816	21,111	5,223	(119)	23,664	26,216
141230	Water Treatment Equipment	1,185,435	905	(13)	1,186,327	1,186,607	1,127	(26)	1,187,157	1,187,708
141231	Dist Resv and Standpipes	545,326	67	(2)	545,392	545,424	132	(3)	545,488	545,553
141232	Trans and Distr Mains	3,694,796	23,194	(303)	3,717,686	3,724,217	580,677	(13,181)	3,987,128	4,291,713
141233	Service Lines	1,141,062	33,543	(1,018)	1,173,587	1,183,053	38,173	(867)	1,201,706	1,220,359
141234	Meters	772,164	21,666	(2,505)	791,326	798,296	286,116	(6,495)	947,805	1,077,917
141235	Meter Installations	701,307	577	(13)	701,871	702,153	1,137	(26)	702,709	703,264
141236	Hydrants	486,546	18,425	(142)	504,829	507,888	12,334	(280)	513,915	519,942
141237	Backflow Prevention Devices	129	421	(3)	548	612	261	(6)	740	867
141269	Other and Misc Equip WTP	233	107	(2)	338	390	210	(5)	492	595
141274	Other Plant Treatment	83	-	-	83	83	-	-	83	83
141278	Plant Alloc	69,976	-	-	69,976	69,976	-	-	69,976	69,976
141303	Office Furniture	126,197	-	-	126,197	126,197	-	-	126,197	126,197
141305	Stores Equipment	1,856	-	-	1,856	1,856	-	-	1,856	1,856
141306	Lab Equipment	105,369	7,787	(3,173)	109,983	111,015	4,163	(94)	113,049	115,083
141308	Tool Shop Equipment	345,720	1,808	(13)	347,515	347,793	1,119	(25)	348,339	348,886
141309	Power Operated Equipment	76,469	25,002	(599)	100,872	113,756	51,958	(1,179)	139,146	164,535
141310	Communications Equipment	111,094	26,915	(611)	137,398	150,550	53,036	(1,204)	176,466	202,382
141401	Vehicles	463,366	41,600	(25,564)	479,403	479,403	43,264	(25,556)	491,662	497,110
141501	Computer Hardware	162	-	-	162	162	-	-	162	162
141502	Desktop/Laptop Computers	2,244	1,412	-	3,655	3,655	-	-	3,655	3,655
141503	Mainframe Computers	24,730	-	-	24,730	24,730	-	-	24,730	24,730
141504	Mini Comp Wtr	263,107	4,192	(6)	267,293	267,424	530	(12)	267,683	267,942
141601	Computer Software	22,379	1,699	-	24,077	24,077	-	-	24,077	24,077
141602	Comp Systems	781,142	-	-	781,142	781,142	-	-	781,142	781,142
141603	Micro Systems	16,031	-	-	16,031	16,031	-	-	16,031	16,031
	Total Utility Plant In-Service	13,441,523	226,326	(34,173)	13,633,676	13,692,331	1,092,140	(49,366)	14,205,984	14,735,105

Accumulated Depreciation

Account	Description	Base Period				Forecast Period				
		Starting Balance 9/30/2021	Amortization	Adjustments	Ended 9/30/2022	Starting Balance 12/31/2022	Amortization	Adjustments	13-Month Average	Ended 12/31/2023
142201	Acc Dep - Organization	(41,085)	(6,576)	-	(47,661)	(49,305)	(6,576)	-	(52,593)	(55,881)
142203	Acc Dep - Struct and Improv General Plant	(37,805)	(3,494)	-	(41,299)	(42,177)	(3,530)	-	(43,940)	(45,707)
142204	Acc Dep - Struct and Improv Service Supplies	-	(1,711)	-	(1,711)	(1,711)	-	-	(1,711)	(1,711)
142205	Acc Dep - Struct and Improv Water Treat Plt	(260,372)	(13,957)	-	(274,328)	(277,820)	(13,967)	-	(284,803)	(291,787)
142206	Acc Dep - Struct and Improv Trans Dist Plt	175	(68)	-	107	89	(104)	-	41	(15)
142211	Acc Dep - Struct and Improv Reclaim Wtr Dist	(49,082)	(1,713)	-	(50,795)	(51,652)	(3,427)	-	(53,365)	(55,079)
142220	Acc Dep - Struct and Improv Office	(42,741)	(4,268)	5,554	(41,455)	(42,523)	(4,269)	-	(44,657)	(46,792)
142223	Acc Dep - Wells and Springs	(187,755)	(15,908)	-	(203,663)	(207,638)	(15,900)	-	(215,588)	(223,538)
142225	Acc Dep - Supply Mains	(1,799)	(229)	-	(2,027)	(2,079)	(277)	-	(2,209)	(2,356)
142227	Acc Dep - Electric Pump Equip Src Pump	(2,361)	(2,213)	-	(4,574)	(5,132)	(2,243)	-	(6,253)	(7,375)
142228	Acc Dep - Electric Pump Equip WTP	(263,835)	(41,200)	-	(305,035)	(315,345)	(41,312)	-	(335,992)	(356,657)
142229	Acc Dep - Electric Pump Equip Trans Dist	(289)	(839)	-	(1,128)	(1,356)	(1,075)	-	(1,874)	(2,432)
142230	Acc Dep - Water Treatment Equipment	(413,074)	(43,128)	-	(456,201)	(466,992)	(43,189)	-	(488,583)	(510,181)
142231	Acc Dep - Dist Resv and Standpipes	(342,831)	(12,111)	-	(354,943)	(357,969)	(12,107)	-	(364,022)	(370,076)
142232	Acc Dep - Trans and Distr Mains	(1,488,684)	(59,004)	-	(1,547,688)	(1,562,425)	(50,963)	-	(1,587,359)	(1,613,388)
142233	Acc Dep - Service Lines	(773,657)	(28,518)	-	(802,175)	(809,329)	(29,215)	-	(823,865)	(838,544)
142234	Acc Dep - Meters	(529,737)	(17,256)	-	(546,994)	(551,309)	(15,111)	-	(557,956)	(566,420)
142235	Acc Dep - Meter Installations	(293,000)	(15,567)	-	(308,567)	(312,457)	(15,575)	-	(320,243)	(328,033)
142236	Acc Dep - Hydrants	(133,334)	(9,345)	-	(142,679)	(145,016)	(9,494)	-	(149,745)	(154,510)
142249	Acc Dep - Pumping Equip Pump Plt	(10,639)	10,639	-	-	-	-	-	-	-
142269	Acc Dep - Other and Misc Equip WTP	(1)	(5)	-	(6)	(8)	(10)	-	(12)	(17)
142271	Acc Dep - Other Tangible Plant	-	(1,000)	-	(1,000)	(1,000)	-	-	(1,000)	(1,000)
142274	Acc Dep - Other Plant Treatment	(7)	(2)	-	(9)	(10)	(2)	-	(11)	(12)
142278	Acc Dep - Plant Alloc	(25,489)	(1,001)	-	(26,490)	(26,990)	(2,001)	-	(27,991)	(28,992)
142303	Acc Dep - Office Furniture	(102,635)	(4,114)	1,753	(104,996)	(106,044)	(4,193)	-	(108,141)	(110,237)
142305	Acc Dep - Stores Equipment	(231)	(93)	0	(323)	(346)	(93)	-	(393)	(439)
142306	Acc Dep - Lab Equipment	(28,770)	(6,081)	-	(34,851)	(36,407)	(6,370)	-	(39,574)	(42,777)
142308	Acc Dep - Tool Shop Equipment	(185,260)	(18,875)	19	(204,116)	(208,823)	(18,866)	-	(218,252)	(227,689)
142309	Acc Dep - Power Operated Equipment	8,085	(5,345)	-	2,740	1,069	(8,991)	-	(3,147)	(7,922)
142310	Acc Dep - Communications Equipment	(59,740)	(9,356)	1,239	(67,857)	(70,656)	(14,139)	-	(77,370)	(84,796)
142401	Acc Dep - Vehicles	(441,058)	(27,629)	59,623	(409,064)	(418,060)	(4,560)	-	(417,051)	(422,620)
142501	Acc Dep - Computer Hardware	(24)	(2,470)	19	(2,475)	(2,477)	(7)	-	(2,480)	(2,484)
142502	Acc Dep - Desktop/Laptop Computers	(91)	(144)	70	(165)	(205)	(162)	-	(287)	(368)
142503	Acc Dep - Mainframe Computers	(24,730)	(1,099)	6,857	(18,972)	(19,247)	(723)	-	(19,609)	(19,971)
142504	Acc Dep - Mini Comp Wtr	(217,521)	(11,006)	150,887	(77,639)	(80,599)	(11,842)	-	(86,521)	(92,442)
142601	Acc Dep - Computer Software	(2,714)	(1,061)	2,083	(1,692)	(1,960)	(1,070)	-	(2,495)	(3,030)
142602	Acc Dep - Comp Systems	(651,212)	(32,441)	283,160	(400,493)	(408,601)	(32,431)	-	(424,817)	(441,032)
142603	Acc Dep - Micro Systems	(16,031)	(569)	4,868	(11,732)	(11,874)	(569)	-	(12,158)	(12,442)
	Total Accumulated Depreciation	(6,619,227)	(388,764)	516,133	(6,491,859)	(6,594,289)	(374,377)	-	(6,775,936)	(6,968,666)

Depreciation Expense

Account	Description	Depreciation Rate	Base Period				Forecast Period			
			UPIS Balance, Base Period at 9/30/2022	Less: WSC Allocated Assets	UPIS net of WSC Allocations	Depreciation, Base Period at 9/30/2022	UPIS Balance, Forecast Period at 12/31/2023	Less: WSC Allocated Assets	UPIS net of WSC Allocations	Depreciation, Forecast Period at 12/31/2023
710201	Dep - Organization	4.00%	164,394	-	164,394	6,576	164,394	-	164,394	6,576
710203	Dep - Struct and Improv General Plant	2.67%	132,274	-	132,274	3,532	133,490	-	133,490	3,564
710205	Dep - Struct and Improv Water Treat Plt	2.67%	523,111	-	523,111	13,967	523,203	-	523,203	13,970
710206	Dep - Struct and Improv Trans Dist Plt	2.67%	4,028	-	4,028	108	6,328	-	6,328	169
710211	Dep - Struct and Improv Reclaim Wtr Dist	2.67%	128,346	-	128,346	3,427	128,346	-	128,346	3,427
710220	Dep - Struct and Improv Office	2.67%	159,811	(78,736)	81,074	2,165	159,811	(78,736)	81,074	4,267
710223	Dep - Wells and Springs	3.33%	477,485	-	477,485	15,900	477,485	-	477,485	15,900
710225	Dep - Supply Mains	1.60%	21,861	-	21,861	350	30,522	-	30,522	488
710227	Dep - Electric Pump Equip Src Pump	5.00%	44,744	-	44,744	2,237	45,187	-	45,187	2,259
710228	Dep - Electric Pump Equip WTP	5.00%	825,487	-	825,487	41,274	828,313	-	828,313	41,416
710229	Dep - Electric Pump Equip Trans Dist	5.00%	19,816	-	19,816	991	26,216	-	26,216	1,311
710230	Dep - Water Treatment Equipment	3.64%	1,186,327	-	1,186,327	43,182	1,187,708	-	1,187,708	43,233
710231	Dep - Dist Resv and Standpipes	2.22%	545,392	-	545,392	12,108	545,553	-	545,553	12,111
710232	Dep - Trans and Distr Mains	1.60%	3,717,686	-	3,717,686	59,483	4,291,713	-	4,291,713	68,667
710233	Dep - Service Lines	2.50%	1,173,587	-	1,173,587	29,340	1,220,359	-	1,220,359	30,509
710234	Dep - Meters	2.25%	791,326	-	791,326	17,805	1,077,917	-	1,077,917	24,253
710235	Dep - Meter Installations	2.22%	701,871	-	701,871	15,582	703,264	-	703,264	15,612
710236	Dep - Hydrants	1.90%	504,829	-	504,829	9,592	519,942	-	519,942	9,879
710237	Dep - Backflow Prevention Devices	2.50%	548	-	548	14	867	-	867	22
710269	Dep - Other and Misc Equip WTP	2.86%	338	-	338	10	595	-	595	17
710274	Dep - Other Plant Treatment	2.86%	83	-	83	2	83	-	83	2
710278	Dep - Plant Alloc	2.86%	69,976	-	69,976	2,001	69,976	-	69,976	2,001
710299	Dep - Land	0.00%	20,044	-	20,044	-	20,044	-	20,044	-
710303	Dep - Office Furniture	4.22%	126,197	(55,931)	70,267	2,965	126,197	(55,931)	70,267	5,326
710305	Dep - Stores Equipment	5.00%	1,856	(46)	1,810	91	1,856	(46)	1,810	93
710306	Dep - Lab Equipment	5.71%	109,983	-	109,983	6,280	115,083	-	115,083	6,571
710308	Dep - Tool Shop Equipment	5.43%	347,515	(477)	347,038	18,844	348,886	(477)	348,409	18,945
710309	Dep - Power Operated Equipment	7.20%	100,872	-	100,872	7,263	164,535	-	164,535	11,847
710310	Dep - Communications Equipment	9.00%	137,398	(8,148)	129,250	11,632	202,382	(8,148)	194,234	18,214
710401	Dep - Vehicles	12.86%	479,403	(1,152)	478,251	61,503	497,110	(1,152)	495,958	63,928
710501	Dep - Computer Hardware	4.44%	162	(162)	-	-	162	(162)	-	7
710502	Dep - Desktop/Laptop Computers	4.44%	3,655	(3,655)	-	-	3,655	(3,655)	-	162
710503	Dep - Mainframe Computers	4.44%	24,730	(24,730)	-	-	24,730	(24,730)	-	1,098
710504	Dep - Mini Comp Wtr	4.44%	267,293	(222,929)	44,364	1,970	267,942	(222,929)	45,013	11,897
710601	Dep - Computer Software	4.44%	24,077	(24,077)	-	-	24,077	(24,077)	-	1,069
710602	Dep - Comp Systems	4.44%	781,142	(735,654)	45,489	2,020	781,142	(735,654)	45,489	34,683
710603	Dep - Micro Systems	4.44%	16,031	(12,794)	3,237	144	16,031	(12,794)	3,237	712
	Total Depreciation Expense		13,633,676	(1,168,491)	12,465,185	392,355	14,735,105	(1,168,491)	13,566,613	474,205

Accumulated Deferred Income Taxes

Account	Description	Base Period				Forecast Period			
		Starting Balance 9/30/2021	2021 Provision Adjustment	Book/Tax Depreciation Change, * Tax Rate	Ended 9/30/2022	Starting Balance 12/31/2022	Book/Tax Depreciation Change, * Tax Rate	13-Month Average	Ended 12/31/2023
255001	Deferred Federal Tax Liabilities	(656,281)	(166,865)	(12,984)	(836,130)	(840,099)	(14,891)	(847,429)	(854,989)
255002	Deferred State Tax Liabilities	(62,038)	27,824	(3,254)	(37,468)	(38,463)	(3,732)	(40,300)	(42,195)
		(718,319)	(139,041)	(16,238)	(873,598)	(878,561)	(18,623)	(887,728)	(897,184)

Contributions in Aid of Construction

Account	Description	Base Period				Forecast Period				
		Starting Balance 9/30/2021	Additions	Adjustments	Ended 9/30/2022	Starting Balance 12/31/2022	Additions	Adjustments	13-Month Average	Ended 12/31/2023
271026	CIAC - Meters	\$ (83,141)	\$ -	\$ -	\$ (83,141)	\$ (83,141)	\$ -	\$ -	\$ (83,141)	\$ (83,141)
271035	CIAC - Other Tangible Plant	(104,819)	-	-	(104,819)	(104,819)	-	-	(104,819)	(104,819)
271036	CIAC - Tap Fee	(212,349)	(2,161)	-	(214,510)	(214,510)	-	-	(214,510)	(214,510)
271037	CIAC - Management Fee	(1,240)	-	-	(1,240)	(1,240)	-	-	(1,240)	(1,240)
271041	CIAC - Plant Meter Fee	(3,751)	-	-	(3,751)	(3,751)	-	-	(3,751)	(3,751)
	Total Contributions in Aid of Construction	\$ (405,300)	\$ (2,161)	\$ -	\$ (407,461)	\$ (407,461)	\$ -	\$ -	\$ (407,461)	\$ (407,461)

Accumulated Amortization

Account	Description	Base Period				Forecast Period				
		Starting Balance 9/30/2021	Amortization	Adjustments	Ended 9/30/2022	Starting Balance 12/31/2022	Amortization	Adjustments	13-Month Average	Ended 12/31/2023
272026	Acc Amort CIAC - Meters	\$ 13,773	\$ 1,872	\$ -	\$ 15,645	\$ 16,113	\$ 1,872	\$ -	\$ 17,049	\$ 17,985
272035	Acc Amort CIAC - Other Tangible Plant	59,899	2,995	-	62,894	63,642	2,995	-	65,140	66,637
272036	Acc Amort CIAC - Tap Fee	72,233	5,340	-	77,572	78,913	5,363	-	81,595	84,276
272037	Acc Amort CIAC - Management Fee	70	31	-	101	108	31	-	124	139
272041	Acc Amort CIAC - Plant Meter Fee	377	94	-	471	495	94	-	541	588
		\$ 146,352	\$ 10,331	\$ -	\$ 156,683	\$ 159,271	\$ 10,354	\$ -	\$ 164,449	\$ 169,626

CIAC Amortization

Account	Description	CIAC Account	Amortization Rate	Pro-Forma Balances			
				CIAC Balance, Base Period at 9/30/2022	Amortization, Base Period at 9/30/2022	CIAC Balance, Forecast Period at 12/31/2023	Amortization, Forecast Period at 12/31/2023
720026	Amort CIAC - Meters	271026	2.25%	\$ (83,141)	\$ (1,871)	\$ (83,141)	\$ (1,871)
720035	Amort CIAC - Other Tangible Plant	271035	2.86%	(104,819)	(2,998)	(104,819)	(2,998)
720036	Amort CIAC - Tap Fee	271036	2.50%	(214,510)	(5,363)	(214,510)	(5,363)
720037	Amort CIAC - Management Fee	271037	2.50%	(1,240)	(31)	(1,240)	(31)
720041	Amort CIAC - Plant Meter Fee	271041	2.50%	(3,751)	(94)	(3,751)	(94)
	Total CIAC Amortization			\$ (407,461)	\$ (10,356)	\$ (407,461)	\$ (10,356)

Purchase Acquisition Adjustment

		Base Period				Forecast Period				
Account	Description	Starting Balance 9/30/2021	Additions	Adjustments	Ended 9/30/2022	Starting Balance 12/31/2022	Additions	Adjustments	13-Month Average	Ended 12/31/2023
141901	Purchase Acquisition Adjustments	\$ (183,025)	\$ -	\$ -	\$ (183,025)	\$ (183,025)	\$ -	\$ -	\$ (183,025)	\$ (183,025)

Accumulated Amortization

		Base Period				Forecast Period				
Account	Description	Starting Balance 9/30/2021	Amortization	Adjustments	Ended 9/30/2022	Starting Balance 12/31/2022	Amortization	Adjustments	13-Month Average	Ended 12/31/2023
142901	Acc Dep - Purchase Acquisition Adjustments	\$ 68,634	\$ 3,660	\$ -	\$ 72,295	\$ 73,210	\$ 3,660	\$ -	\$ 75,040	\$ 76,870

PAA Amortization

		Pro-Forma Balances					
Account	Description	PAA Account	Amortization Rate	PAA Balance, Base Period at 9/30/2022	Amortization, Base Period at 9/30/2022	PAA Balance, Forecast Period at 12/31/2023	Amortization, Forecast Period at 12/31/2023
710901	Dep - Purchase Acquisition Adjustments	141901	2.00%	\$ (183,025)	\$ (3,660)	\$ (183,025)	\$ (3,660)

Deferred Charges

Account	Description	Base Period				Forecast Period				
		Starting Balance 9/30/2021	Additions	Amortization	Ended 9/30/2022	Starting Balance 12/31/2022	Additions	Amortization	13-Month Average	Ended 12/31/2023
170009	Rate Case Being Amortized	\$ 717,956	\$ 459,316	\$ -	\$ 1,177,032	\$ 1,177,032	\$ -	\$ -	\$ 1,177,032	\$ 1,177,032
170011	Rate Case Accum Amort	(583,724)	-	(51,318)	(635,042)	(647,871)	-	(207,748)	(753,554)	(855,619)
181002	Def Chgs - Tank Maint and Repair	976,346	-	19,400	995,746	995,746	-	-	995,746	995,746
181006	Def Chgs - Other Water and Sewer	4,875	-	-	4,875	4,875	-	-	4,875	4,875
181007	Def Chgs - Multi Yr Testing	15,139	-	-	15,139	15,139	-	-	15,139	15,139
181015	Def Chgs - Other	2,750	-	-	2,750	2,750	-	-	2,750	2,750
182002	Acc Amort - Def Chgs - Tank Maint and Repair	(256,830)	-	(64,454)	(321,284)	(337,799)	-	(65,298)	(370,491)	(403,097)
182006	Acc Amort - Def Chgs - Other Water and Sewer	(1,056)	-	(975)	(2,031)	(2,275)	-	(975)	(2,763)	(3,250)
182007	Acc Amort - Def Chgs - Multi Yr Testing	(15,051)	-	(72)	(15,123)	(15,128)	-	(11)	(15,136)	(15,139)
182015	Acc Amort - Def Chgs - Other	(2,750)	-	-	(2,750)	(2,750)	-	-	(2,750)	(2,750)
	Total Deferred Charges	\$ 857,655	\$ 459,316	\$ (97,419)	\$ 1,219,312	\$ 1,189,719	\$ -	\$ (274,032)	\$ 1,050,849	\$ 915,687

Deferred Maintenance Expense and Regulatory Commission Expense

Account	Description	Pro-Forma Balances					
		Deferral Account Start	Deferral Account End	Deferral Balance, Base Period at 9/30/2022	Amortization, Base Period at 9/30/2022	Deferral Balance, Forecast Period at 12/31/2023	Amortization, Forecast Period at 12/31/2023
611100	Rate Case Amortization	170002	170010	\$ 1,177,032	\$ 51,318	\$ 1,177,032	\$ 160,706
512012	Deferred Maintenance Expense	181001	181016	\$ 1,018,510	\$ 67,395	\$ 1,018,510	\$ 65,175



# **Exhibit 29**

Water Operations  
Pro-Forma Income Statement

Line No.	Description	Ref	Base Period - Actuals	Base Period - Estimated	Total Base Period	Forecast Period Adjustment	Total Forecast Period - Present Rates	Proposed Increase	Forecast Period After Increase
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	Operating Revenues								
2	Service Revenues - Water	Exh 29.1	1,662,015	1,592,451	3,254,466	7,425	3,261,891	1,047,688	4,309,579
3	Service Revenues - Sewer		-	-	-	-	-	-	-
4	Miscellaneous Revenues	Exh 29.1	297	-	297	-	297	-	297
5	Uncollectible Accounts	Exh 29.2	(35,906)	(91,928)	(127,834)	(292)	(128,126)	(41,153)	(169,278)
6	Total Operating Revenues		1,626,406	1,500,524	3,126,929	7,133	3,134,063	1,006,535	4,140,598
7	Maintenance Expenses								
8	Salaries and Wages	Exh 29.3	-	-	-	-	-	-	-
9	Purchased Power	Exh 29.5	63,790	51,075	114,865	-	114,865	-	114,865
10	Purchased Water / Sewer	Exh 29.6	62,796	61,602	124,398	(1,194)	123,204	-	123,204
11	Maintenance and Repair	Exh 29.7	74,661	108,275	182,935	(6,718)	176,218	-	176,218
12	Maintenance Testing	Exh 29.8	12,732	12,296	25,028	-	25,028	-	25,028
13	Meter Reading		-	-	-	-	-	-	-
14	Chemicals	Exh 29.9	39,851	61,007	100,858	3,027	103,885	-	103,885
15	Transportation	Exh 29.10	21,718	21,401	43,119	5,717	48,835	-	48,835
16	Operating Exp. Charged to Plant	Exh 29.4	(11,433)	(35,244)	(46,677)	(91,535)	(138,212)	-	(138,212)
17	Outside Services - Other	Exh 29.11	23,884	12,401	36,285	(12,874)	23,411	-	23,411
18	Total		287,999	292,812	580,811	(103,577)	477,234	-	477,234
19	General Expenses								
20	Salaries and Wages	Exh 29.3	497,527	383,713	881,240	55,454	936,694	-	936,694
21	Office Supplies & Other Office Exp	Exh 29.12	29,676	23,066	52,742	(1,250)	51,492	-	51,492
22	Regulatory Commission Exp.	Exh 29.13	25,659	25,659	51,318	109,389	160,706	-	160,706
23	Pension & Other Benefits	Exh 29.14	126,050	126,958	253,009	56,775	309,783	-	309,783
24	Rent	Exh 29.15	4,333	14,445	18,778	1,247	20,025	-	20,025
25	Insurance	Exh 29.16	46,341	57,924	104,265	9,136	113,401	-	113,401
26	Office Utilities	Exh 29.17	11,339	13,199	24,538	(3,829)	20,708	-	20,708
27	Miscellaneous	Exh 29.18	392,690	250,447	643,137	24,425	667,561	-	667,561
28	Total		1,133,614	895,411	2,029,025	251,346	2,280,371	-	2,280,371
29	Depreciation	Exh 29.19	173,223	219,132	392,355	81,850	474,205	-	474,205
30	Amortization of PAA	Exh 29.20	(1,830)	(1,830)	(3,660)	-	(3,660)	-	(3,660)
31	Payroll Taxes	Exh 29.22	26,818	39,479	66,297	5,676	71,972	-	71,972
32	Franchise Tax	Exh 29.22	-	-	-	-	-	-	-
33	Gross Receipts Tax	Exh 29.22	-	-	-	-	-	-	-
34	Property Taxes	Exh 29.22	24,703	88,552	113,256	3,366	116,621	-	116,621
35	Special Assessments	Exh 29.22	-	-	-	-	-	-	-
36	Utility/Commission Tax	Exh 29.22	115	6,509	6,624	15	6,638	1,643	8,281
37	Other General Taxes	Exh 29.22	67,253	(67,253)	-	-	-	-	-
38	Income Taxes - Federal	Exh 29.23	71,221	(114,407)	(43,186)	(49,015)	(92,201)	200,476	108,275
39	Income Taxes - State	Exh 29.23	28,074	(38,898)	(10,824)	(12,284)	(23,108)	50,245	27,137
40	Amortization of CIAC	Exh 29.21	(5,154)	(5,202)	(10,356)	-	(10,356)	-	(10,356)
41	Total		384,423	126,082	510,505	29,606	540,111	252,363	792,474
42	Total Operating Expenses		1,806,036	1,314,305	3,120,341	177,374	3,297,715	252,363	3,550,079
43	Net Operating Income		(179,630)	186,219	6,588	(170,241)	(163,653)	754,172	590,519

Column Calculations:

- [A]- Company's ledger amounts for Base Period through March 31, 2022
- [B]- Company's estimates for remainder of Base Period, through September 30, 2022
- [C]- Sum of Column [A] & [B]
- [D]- Difference of Columns [C] & [E]
- [E]- Company's forecast for the twelve months ended December 31, 2023
- [F]- Amounts calculated based on Company's supporting schedules
- [G]- Sum of Column [E] & [F]

Water Service Corporation of Kentucky  
Case No. 2022-00147  
Rate Case Schedules  
Base Period: September 30, 2022  
Forecast Period: December 31, 2023

Exhibit 29.1

Service Revenue

Line No.	Description	Base Period - Actuals	Base Period - Estimated	Total Base Period	Forecast Period Adjustment	Total Forecast Period - Present Rates	Proposed Increase	Proposed After Increase
		[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	Service Revenue	1,662,014.76	1,592,451.24	3,254,466.00	7,425.00	3,261,891.00	1,047,687.82	4,309,578.82
2	Miscellaneous Revenue	297.27	-	297.27	-	297.27	-	297.27
3	Uncollectible Accounts	(35,906.31)	(91,927.66)	(127,833.97)	(291.65)	(128,125.62)	(41,152.71)	(169,278.33)
4	Total Service Revenue - Water	<u>1,626,405.72</u>	<u>1,500,523.58</u>	<u>3,126,929.30</u>	<u>7,133.35</u>	<u>3,134,062.65</u>	<u>1,006,535.11</u>	<u>4,140,597.76</u>

Column Calculations:

- [A]- Company's ledger amounts for Base Period through March 31, 2022
- [B]- Company's estimates for remainder of Base Period, through September 30, 2022
- [C]- Sum of Column [A] & [B]
- [D]- Difference of Columns [C] & [E]
- [E]- Company's forecast for the twelve months ended December 31, 2023
- [F]- Amounts calculated based on Company's supporting schedules
- [G]- Sum of Column [E] & [F]

**Water Service Corporation of Kentucky**  
**Case No. 2022-00147**  
**Rate Case Schedules**  
**Base Period: September 30, 2022**  
**Forecast Period: December 31, 2023**

**Exhibit 29.2**

**Uncollectible Accounts**

Line No.	Description	Water [A]	Total [B]
1	Base Period Service Revenues	\$ 3,254,466.00	\$ 3,254,466.00
2	Base Period Uncollectible Accounts	\$ (127,833.97)	\$ (127,833.97)
3	Uncollectible % (L2/L1)	-3.93%	-3.93%
4	Forecast Period Present Service Revenues	\$ 3,261,891.00	\$ 3,261,891.00
5	Uncollectible % (L3)	-3.93%	
6	Uncollectible Accounts (L4*L5)	\$ (128,125.62)	\$ (128,125.62)
7	Present Rate Increase Adjustment (L6-L2)	\$ (291.65)	\$ (291.65)
8	Forecast Period Proposed Service Revenues	\$ 4,309,578.82	\$ 4,309,578.82
9	Uncollectible % (L5)	-3.93%	
10	Uncollectible Accounts (L8*L9)	\$ (169,278.33)	\$ (169,278.33)
11	Proposed Rate Increase Adjustment (L10-L6)	\$ (41,152.71)	\$ (41,152.71)

Water Service Corporation of Kentucky  
Case No. 2022-00147  
Rate Case Schedules  
Base Period: September 30, 2022  
Forecast Period: December 31, 2023

Exhibit 29.3

Salaries & Wages

Line No.	Description	Base Period - Actuals [A]	Base Period - Estimated [B]	Total Base Period [C]	Forecast Period Adjustment [D]	Total Forecast Period - Present Rates [E]
1	Salaries & Wages - Maintenance	-		-		-
2	Salaries & Wages - General	497,527.15	383,712.76	881,239.91	55,453.63	936,693.54
3	Total Salaries & Wages - Water	<u>497,527.15</u>	<u>383,712.76</u>	<u>881,239.91</u>	<u>55,453.63</u>	<u>936,693.54</u>

Column Calculations:

[A]- Company's ledger amounts for Base Period through March 31, 2022

[B]- Company's estimates for remainder of Base Period, through September 30, 2022

[C]- Sum of Column [A] & [B]

[D]- Difference of Columns [C] & [E]

[E]- Company's forecast for the twelve months ended December 31, 2023

Water Service Corporation of Kentucky

Exhibit 29.4

Case No. 2022-00147

Rate Case Schedules

Base Period: September 30, 2022

Forecast Period: December 31, 2023

Salary Captive

Line No.	Account	Description	Base Period - Actuals	Base Period - Estimated	Total Base Period	Forecast Period Adjustment	Total Forecast Period - Present Rates
			[A]	[B]	[C]	[D]	[E]
1	522001	Capitalized Time	(11,432.96)	(35,244.04)	(46,677.00)	(91,535.00)	(138,212.00)
2						-	-
3		Total Capitalize Time - Water	<u>(11,432.96)</u>	<u>(35,244.04)</u>	<u>(46,677.00)</u>	<u>(91,535.00)</u>	<u>(138,212.00)</u>

Column Calculations:

[A]- Company's ledger amounts for Base Period through March 31, 2022

[B]- Company's estimates for remainder of Base Period, through September 30, 2022

[C]- Sum of Column [A] & [B]

[D]- Difference of Columns [C] & [E]

[E]- Company's forecast for the twelve months ended December 31, 2023

Water Service Corporation of Kentucky

Exhibit 29.5

Case No. 2022-00147

Rate Case Schedules

Base Period: September 30, 2022

Forecast Period: December 31, 2023

Purchase Power

<u>Line No</u>	<u>Account</u>	<u>Description</u>	<u>Base Period - Actuals</u>	<u>Base Period - Estimated</u>	<u>Total Base Period</u>	<u>Forecast Period Adjustment</u>	<u>Total Forecast Period - Present Rates</u>
			<u>[A]</u>	<u>[B]</u>	<u>[C]</u>	<u>[D]</u>	<u>[E]</u>
1	517001	Utility-Electric Power	63,790.31	51,075.00	114,865.31	-	114,865.31
2							
3		Total Purchase Power - Water	<u>63,790.31</u>	<u>51,075.00</u>	<u>114,865.31</u>	<u>-</u>	<u>114,865.31</u>

Column Calculations:

[A]- Company's ledger amounts for Base Period through March 31, 2022

[B]- Company's estimates for remainder of Base Period, through September 30, 2022

[C]- Sum of Column [A] & [B]

[D]- Difference of Columns [C] & [E]

[E]- Company's forecast for the twelve months ended December 31, 2023

Water Service Corporation of Kentucky

Exhibit 29.6

Case No. 2022-00147

Rate Case Schedules

Base Period: September 30, 2022

Forecast Period: December 31, 2023

Purchase Water & Sewer

Line No	Account	Description	Base Period - Actuals	Base Period - Estimated	Total Base Period	Forecast Period Adjustment	Total Forecast Period - Present Rates
			[A]	[B]	[C]	[D]	[E]
1	511001	Purchased Services-Water	62,796.40	61,602.00	124,398.40	(1,194.40)	123,204.00
2							
3		Total Purchase Water	<u>62,796.40</u>	<u>61,602.00</u>	<u>124,398.40</u>	<u>(1,194.40)</u>	<u>123,204.00</u>

Column Calculations:

[A]- Company's ledger amounts for Base Period through March 31, 2022

[B]- Company's estimates for remainder of Base Period, through September 30, 2022

[C]- Sum of Column [A] & [B]

[D]- Difference of Columns [C] & [E]

[E]- Company's forecast for the twelve months ended December 31, 2023



Maintenance & Repair

Line No.	Account	Description	Base Period -	Base Period -	Total Base	Forecast Period	Total Forecast
			Actuals	Estimated	Period	Adjustment	Period - Present Rates
			[A]	[B]	[C]	[D]	[E]
1	512001	Shop Supplies and Tools	6,399.64	6,504.46	12,904.10	-	12,904.10
2	512002	Repairs and Maintenance	2,608.18	8,762.82	11,371.00	-	11,371.00
3	512003	Main Breaks	695.40	3,355.60	4,051.00	-	4,051.00
4	512004	Traps Repair	-	-	-	-	-
5	512005	Valve Repair	-	-	-	-	-
6	512006	Manhole Maint	-	-	-	-	-
7	512007	Major Repairs	-	-	-	-	-
8	512008	Maintenance Electric Equip Repair	-	325.00	325.00	-	325.00
9	512009	Permits	-	-	-	-	-
10	512010	Sewer Rodding	-	-	-	-	-
11	512011	Sewer Sludge Hauling	-	-	-	-	-
12	512012	Deferred Maintenance Expense	32,159.26	35,235.30	67,394.56	(2,219.88)	65,174.68
13	512013	Excavation Restoration	2,036.00	2,036.00	4,072.00	-	4,072.00
14	512014	Communication Expense	978.65	5,115.35	6,094.00	-	6,094.00
15	512015	Equipment Rental	1,981.58	-	1,981.58	(1,981.58)	-
16	512016	Uniforms	5,235.54	4,150.00	9,385.54	(1,329.95)	8,055.59
17	512017	Weather /Hurricane/ Fuel/Snow removal	385.32	1,473.68	1,859.00	-	1,859.00
18	512018	Safety Supplies/Expense	5,622.94	1,621.06	7,244.00	-	7,244.00
19	512019	Moving Expense	-	-	-	-	-
20	512020	Service Claims	-	-	-	-	-
21	512021	Landscaping	330.71	64.09	394.80	-	394.80
22	512022	Other Contracted Workers	-	7,950.00	7,950.00	-	7,950.00
23	512023	Pump Station R&M	-	-	-	-	-
24	512024	Project Labor Hours (COGS)	-	-	-	-	-
25	512025	Vehicle Labor Hours (COGS)	-	-	-	-	-
26	512900	Other Plant and System Maintenance	10,467.58	22,821.07	33,288.65	-	33,288.65
27	513001	Allocated Fuel Charge	-	-	-	-	-
28	513002	Meter Supplies	-	-	-	-	-
29	513003	Pipe, Plate, Gasket	1,167.88	-	1,167.88	(1,167.88)	-
30	513004	Misc Bearing	-	-	-	-	-
31	513005	Lubricant, Gases	-	-	-	-	-
32	513006	Misc Gge Glass, Parts	-	-	-	-	-
33	513007	Rig Equip	-	-	-	-	-
34	513008	Electrical Equip	18.29	-	18.29	(18.29)	-
35	513009	Lighting Supplies	-	-	-	-	-
36	513010	Plant Air System	-	-	-	-	-
37	513011	Valves and Traps	-	-	-	-	-
38	513012	Duty and Brokerage	-	-	-	-	-
39	513899	Materials and Supplies Write-off	-	-	-	-	-
40	513900	Other Materials and Supplies	4,573.63	8,860.11	13,433.74	-	13,433.74
41							
42		Total Maintenance Expense Water	<u>74,660.60</u>	<u>108,274.54</u>	<u>182,935.14</u>	<u>(6,717.58)</u>	<u>176,217.56</u>

Column Calculations:

- [A]- Company's ledger amounts for Base Period through March 31, 2022
- [B]- Company's estimates for remainder of Base Period, through September 30, 2022
- [C]- Sum of Column [A] & [B]
- [D]- Difference of Columns [C] & [E]
- [E]- Company's forecast for the twelve months ended December 31, 2023

Water Service Corporation of Kentucky

Exhibit 29.8

Case No. 2022-00147

Rate Case Schedules

Base Period: September 30, 2022

Forecast Period: December 31, 2023

Maintenance Testing

Line No	Account	Description	Base Period - Actuals	Base Period - Estimated	Total Base Period	Forecast Period Adjustment	Total Forecast Period - Present Rates
			[A]	[B]	[C]	[D]	[E]
1	515001	Laboratory Testing	6,159.74	5,948.92	12,108.66	-	12,108.66
2	515002	Test - Water/Sewer	554.87	535.88	1,090.75	-	1,090.75
3	515003	Test - Equipment/Chemical	6,017.14	5,811.20	11,828.34	-	11,828.34
4	515004	Test - Safe Drinking Water Act	-	-	-	-	-
5		Total Maintenance Testing Water	<u>12,731.75</u>	<u>12,296.00</u>	<u>25,027.75</u>	<u>-</u>	<u>25,027.75</u>

Column Calculations:

[A]- Company's ledger amounts for Base Period through March 31, 2022

[B]- Company's estimates for remainder of Base Period, through September 30, 2022

[C]- Sum of Column [A] & [B]

[D]- Difference of Columns [C] & [E]

[E]- Company's forecast for the twelve months ended December 31, 2023

Water Service Corporation of Kentucky

Exhibit 29.9

Case No. 2022-00147

Rate Case Schedules

Base Period: September 30, 2022

Forecast Period: December 31, 2023

Chemicals

<u>Line No.</u>	<u>Account</u>	<u>Description</u>	<u>Base Period - Actual</u>	<u>Base Period - Estimated</u>	<u>Total Base Period</u>	<u>Forecast Period Adjustment</u>	<u>Total Forecast Period - Present Rates</u>
			<u>[A]</u>	<u>[B]</u>	<u>[C]</u>	<u>[D]</u>	<u>[E]</u>
1	514001	Chlorine	15,468.51	23,469.00	38,938	1,170	40,107.53
2	514002	Odor Control Chemicals	-	-	-		-
3	514900	Other Chemicals	24,382.36	37,537.64	61,920	1,857	63,777.00
4							
5		Total Chemicals Water	<u>39,850.87</u>	<u>61,006.64</u>	<u>100,857.51</u>	<u>3,027.02</u>	<u>103,884.53</u>

Column Calculations:

[A]- Company's ledger amounts for Base Period through March 31, 2022

[B]- Company's estimates for remainder of Base Period, through September 30, 2022

[C]- Sum of Column [A] & [B]

[D]- Difference of Columns [C] & [E]

[E]- Company's forecast for the twelve months ended December 31, 2023

Water Service Corporation of Kentucky

Exhibit 29.10

Case No. 2022-00147

Rate Case Schedules

Base Period: September 30, 2022

Forecast Period: December 31, 2023

Transportation

Line No.	Account	Description	Base Period - Actual [A]	Base Period - Estimated [B]	Total Base Period [C]	Forecast Period Adjustment [D]	Total Forecast Period - Present Rates [E]
1	601000	Vehicle Leasing	-	-	-	-	-
2	602000	Vehicle Fuel	11,002.28	16,719.00	27,721.28	5,716.72	33,438.00
3	603000	Vehicle Repairs and Maintenance	6,216.94	2,667.06	8,884.00	-	8,884.00
4	604000	Vehicle Registration/Licensing Fees	2,245.49	99.62	2,345.11	-	2,345.11
5	605000	Vehicle - Employee Mileage Claim	-	-	-	-	-
6	606000	Project Vehicle Hours	-	-	-	-	-
7	607000	Vehicle Charged to Projects	-	-	-	-	-
8	609000	Vehicle - Other Costs	2,253.27	1,914.85	4,168.12	-	4,168.12
9							
10		Total Chemicals Water	<u>21,717.98</u>	<u>21,400.53</u>	<u>43,118.51</u>	<u>5,716.72</u>	<u>48,835.23</u>

Column Calculations:

[A]- Company's ledger amounts for Base Period through March 31, 2022

[B]- Company's estimates for remainder of Base Period, through September 30, 2022

[C]- Sum of Column [A] & [B]

[D]- Difference of Columns [C] & [E]

[E]- Company's forecast for the twelve months ended December 31, 2023

Water Service Corporation of Kentucky

Exhibit 29.11

Case No. 2022-00147

Rate Case Schedules

Base Period: September 30, 2022

Forecast Period: December 31, 2023

Outside Services

Line No.	Account	Description	Base Period - Actual	Base Period - Estimated	Total Base Period	Forecast Period Adjustment	Total Forecast Period - Present Rates
			[A]	[B]	[C]	[D]	[E]
1	540100	Consulting	-	-	-	-	-
2	540200	Accounting and Audit	-	-	-	-	-
3	540300	Recruitment	-	-	-	-	-
4	540400	Legal	21,932.75	9,003.50	30,936.25	(12,865.00)	18,071.25
5	540500	Payroll	-	-	-	-	-
6	540600	Tax	-	-	-	-	-
7	540700	Engineering	-	-	-	-	-
8	540800	Temporary Labor	9.00	-	9.00	(9.00)	-
9	540900	Police	-	-	-	-	-
10	541000	Environmental	-	-	-	-	-
11	541100	Management Fee	-	-	-	-	-
12	541200	Contractor Outside Services	-	-	-	-	-
13	541300	Employee Finder Fees	-	-	-	-	-
14	549000	Other Outside Services	1,942.07	3,397.93	5,340.00	-	5,340.00
15							
16		Total Outside Service - Water	<u>23,883.82</u>	<u>12,401.43</u>	<u>36,285.25</u>	<u>(12,874.00)</u>	<u>23,411.25</u>

Column Calculations:

[A]- Company's ledger amounts for Base Period through March 31, 2022

[B]- Company's estimates for remainder of Base Period, through September 30, 2022

[C]- Sum of Column [A] & [B]

[D]- Difference of Columns [C] & [E]

[E]- Company's forecast for the twelve months ended December 31, 2023

Office Supplies & Other Expense

Line No.	Account	Description	Base Period - Actual [A]	Base Period - Estimated [B]	Total Base Period [C]	Forecast Period Adjustment [D]	Total Forecast Period -Present Rates [E]
1	628100	Billing Stock	-	-	-	-	-
2	628200	Billing Envelopes	-	-	-	-	-
3	628300	Billing Postage	-	-	-	-	-
4	628400	Customer Service Printing	22,387.61	17,268.39	39,656.00	-	39,656.00
5	628500	Customer Freight/Courier Charges	-	-	-	-	-
6		<b>Total Billing &amp; Customer Service</b>	<u>22,387.61</u>	<u>17,268.39</u>	<u>39,656.00</u>	<u>-</u>	<u>39,656.00</u>
7	550200	Computer Repair and Maintenance	-	-	-	-	-
8	550300	Computer Supplies	-	-	-	-	-
9	550400	Internet Services	3,256.20	3,256.20	6,512.40	-	6,512.40
10	550500	Website Development	-	-	-	-	-
11	550600	Computer Licensing	-	-	-	-	-
12	550700	Software	-	-	-	-	-
13	550800	Computer Amort	-	-	-	-	-
14	559900	Other Computer/IT Expenses	1,250.00	-	1,250.00	(1,250.00)	-
15		<b>Total IT Department</b>	<u>4,506.20</u>	<u>3,256.20</u>	<u>7,762.40</u>	<u>(1,250.00)</u>	<u>6,512.40</u>
16	581100	Office Supplies	639.54	1,014.60	1,654.14	-	1,654.14
17	581200	Kitchen Supplies	520.46	132.67	653.13	-	653.13
18	581300	Cleaning Supplies	396.99	(66.99)	330.00	-	330.00
19	582100	Office Equipment	311.35	766.87	1,078.22	-	1,078.22
20	582200	Office Equipment - Rent/Leased	-	-	-	-	-
21	583100	Office Printing/Blueprints	80.56	24.44	105.00	-	105.00
22	583200	Office Publications/Subscriptions	-	-	-	-	-
23	583300	Artwork, Display and Banner	-	-	-	-	-
24	583400	Office Shipping Charges/Postage/Courier	833.25	669.75	1,503.00	-	1,503.00
25	583500	Office Duties and Brokerage	-	-	-	-	-
26		<b>Total Office Expense</b>	<u>2,782.15</u>	<u>2,541.33</u>	<u>5,323.48</u>	<u>-</u>	<u>5,323.48</u>
27		<b>Total Water Office Supplies &amp; Other Expenses</b>	<u>29,675.96</u>	<u>23,065.92</u>	<u>52,741.88</u>	<u>(1,250.00)</u>	<u>51,491.88</u>

Column Calculations:

- [A]- Company's ledger amounts for Base Period through March 31, 2022
- [B]- Company's estimates for remainder of Base Period, through September 30, 2022
- [C]- Sum of Column [A] & [B]
- [D]- Difference of Columns [C] & [E]
- [E]- Company's forecast for the twelve months ended December 31, 2023

Water Service Corporation of Kentucky

Exhibit 29.13

Case No. 2022-00147

Rate Case Schedules

Base Period: September 30, 2022

Forecast Period: December 31, 2023

Regulatory Commission Expense

Line No.	Account	Description	Base Period - Actual	Base Period - Estimated	Total Base Period	Forecast Period Adjustment	Total Forecast Period - Present Rates
			[A]	[B]	[C]	[D]	[E]
1	611100	Rate Case Amortization	25,658.82	25,658.82	51,317.64	109,388.78	160,706.42
2	611200	Cost of Service Study	-	-	-	-	-
3	611300	Depreciation Study	-	-	-	-	-
4	611400	Regulatory Penalties and Fines	-	-	-	-	-
5	612100	Regulatory Fees	-	-	-	-	-
6	612200	Water Resource Conservation	-	-	-	-	-
7	612300	Misc Rate Case Expense	-	-	-	-	-
8	612900	Other Regulatory Expenses	-	-	-	-	-
9		Total Rate Case expense	<u>25,658.82</u>	<u>25,658.82</u>	<u>51,317.64</u>	<u>109,388.78</u>	<u>160,706.42</u>

Column Calculations:

[A]- Company's ledger amounts for Base Period through March 31, 2022

[B]- Company's estimates for remainder of Base Period, through September 30, 2022

[C]- Sum of Column [A] & [B]

[D]- Difference of Columns [C] & [E]

[E]- Company's forecast for the twelve months ended December 31, 2023

Pension & Other Benefits

Line No.	Account	Description	Base Period - Actual	Base Period - Estimated	Total Base Period	Forecast Period Adjustment	Total Forecast Period -Present Rates
			[A]	[B]	[C]	[D]	[E]
1	531001	401K Profit Sharing	10,659.56	11,511.38	22,170.94	5,786.34	27,957.29
2	531002	401K Match	9,378.32	11,175.25	20,553.57	16,722.81	37,276.38
3	531100	RRSP Match	-	-	-	-	-
4	531200	Canada Pension Plan	-	-	-	-	-
5	532001	Health Admin and Stop Loss	14,259.16	15,093.89	29,353.05	-	29,353.05
6	532002	Dental	3,657.43	2,581.31	6,238.74	0.00	6,238.74
7	532003	Medical	-	-	-	-	-
8	532004	Medical Service Plan (MSP)	-	-	-	-	-
9	532005	Employee Insurance Deductions	(23,881.96)	(24,896.16)	(48,778.12)	48,778.12	-
10	532006	Health Insurance Claims	100,526.52	104,056.97	204,583.49	(15,988.29)	188,595.20
11	532007	Group Insurance	-	-	-	-	-
12	532008	Health Insurance	-	-	-	-	-
13	532009	Workers Compensation Insurance (WCB)	5,019.10	4,211.88	9,230.98	878.38	10,109.36
14	532010	Unemployment Insurance (EI)	-	-	-	-	-
15	532011	Union Dues	-	-	-	-	-
16	532012	Term Life Insurance	6,623.56	3,223.63	9,847.19	-	9,847.19
17	532013	Term Life Insurance Opt	(1,473.31)	-	(1,473.31)	-	(1,473.31)
18	532014	Depend Life Insurance Opt	-	-	-	-	-
19	532015	Vacation	-	-	-	-	-
20	532016	Education / Tuition	-	-	-	-	-
21	532017	Safety	-	-	-	-	-
22	532018	Longevity	-	-	-	-	-
23	532019	Incidental	-	-	-	-	-
24	532020	Holiday	-	-	-	-	-
25	532021	Jury Duty	-	-	-	-	-
26	532900	Other Employee Benefits	1,282.07	-	1,282.07	597.24	1,879.31
27	532999	Payroll Suspense	-	-	-	-	-
28		<b>Total Pension &amp; Benefits - Water</b>	<u>126,050.45</u>	<u>126,958.15</u>	<u>253,008.60</u>	<u>56,774.60</u>	<u>309,783.20</u>

Column Calculations:

- [A]- Company's ledger amounts for Base Period through March 31, 2022
- [B]- Company's estimates for remainder of Base Period, through September 30, 2022
- [C]- Sum of Column [A] & [B]
- [D]- Difference of Columns [C] & [E]
- [E]- Company's forecast for the twelve months ended December 31, 2023



Water Service Corporation of Kentucky

Exhibit 29.15

Case No. 2022-00147

Rate Case Schedules

Base Period: September 30, 2022

Forecast Period: December 31, 2023

Rent Expense

Line No.	Account	Description	Base Period - Actual	Base Period - Estimated	Total Base Period	Forecast Period Adjustment	Total Forecast Period -Present Rates
			[A]	[B]	[C]	[D]	[E]
1	571100	Building Rent	4,333.34	14,445.00	18,778.34	1,246.90	20,025.24
2	571200	Building Rent - Inducement	-	-	-		-
3	571300	Building Rent - Recovery	-	-	-		-
4		<b>Total Rent Expense - Water</b>	<u>4,333.34</u>	<u>14,445.00</u>	<u>18,778.34</u>	<u>1,246.90</u>	<u>20,025.24</u>

Column Calculations:

[A]- Company's ledger amounts for Base Period through March 31, 2022

[B]- Company's estimates for remainder of Base Period, through September 30, 2022

[C]- Sum of Column [A] & [B]

[D]- Difference of Columns [C] & [E]

[E]- Company's forecast for the twelve months ended December 31, 2023

Water Service Corporation of Kentucky

Exhibit 29.16

Case No. 2022-00147

Rate Case Schedules

Base Period: September 30, 2022

Forecast Period: December 31, 2023

Insurance Expense

Line No.	Account	Description	Base Period - Actual	Base Period - Estimated	Total Base Period	Forecast Period Adjustment	Total Forecast Period -Present Rates
			[A]	[B]	[C]	[D]	[E]
1	560100	General Liability Insurance	11,181.54	11,670.00	22,851.54	2,197.01	25,048.55
2	560200	Property Insurance	16,435.51	18,485.11	34,920.62	3,322.92	38,243.53
3	560300	Vehicle Insurance	9,722.57	9,722.58	19,445.15	1,850.33	21,295.48
4	560400	Uninsured Losses	-	14,152.18	14,152.18	699.60	14,851.78
5	560500	Other Insurance	9,000.93	3,894.09	12,895.02	1,066.56	13,961.57
6		<b>Total Insurance Expense - Water</b>	<u>46,340.55</u>	<u>57,923.96</u>	<u>104,264.51</u>	<u>9,136.41</u>	<u>113,400.91</u>

Column Calculations:

[A]- Company's ledger amounts for Base Period through March 31, 2022

[B]- Company's estimates for remainder of Base Period, through September 30, 2022

[C]- Sum of Column [A] & [B]

[D]- Difference of Columns [C] & [E]

[E]- Company's forecast for the twelve months ended December 31, 2023

Water Service Corporation of Kentucky

Case No. 2022-00147

Rate Case Schedules

Base Period: September 30, 2022

Forecast Period: December 31, 2023

Exhibit 29.17

Office Utilities

Line No.	Account	Description	Base Period - Actual [A]	Base Period - Estimated [B]	Total Base Period [C]	Forecast Period Adjustment [D]	Total Forecast Period - Present Rates [E]
1	584100	Office Electric	664.23	734.81	1,399.04	-	1,399.04
2	584200	Office Gas/Heat	164.49	281.50	445.99	-	445.99
3	584300	Office Water	1,023.32	(237.32)	786.00	-	786.00
4	584900	Office Other Utilities	169.95	-	169.95	(169.95)	-
5	585100	Office Garbage Disposal/Removal	96.00	120.00	216.00	-	216.00
6	585200	Office Landscape/Mowing	-	2,257.00	2,257.00	-	2,257.00
7	585300	Office Snow Removal	-	-	-	-	-
8	585400	Office Security/ Alarm System	354.12	885.88	1,240.00	-	1,240.00
9	585500	Office Cleaning Services	-	-	-	-	-
10	585900	Other Office Maintenance	354.63	1,076.88	1,431.51	-	1,431.51
11	586100	Landline/ Telephone/Fax	138.49	-	138.49	(138.49)	-
12	586200	Cellular/Mobile Phones	6,229.85	6,229.85	12,459.70	-	12,459.70
13	587100	Holiday Events/Picnics	1,650.00	-	1,650.00	(1,650.00)	-
14	587200	Meals and Entertainment	-	1,406.00	1,406.00	(1,406.00)	-
15	587300	Meals and Entertainment - 50% Tax Deductible	-	-	-	-	-
16	587400	Meals and Entertainment - Non Deductible	-	-	-	-	-
17	587500	Answering Service	464.94	-	464.94	(464.94)	-
18	587900	Other Office Expenses	28.61	444.39	473.00	-	473.00
19		<b>Total Office Expense</b>	<u>11,338.63</u>	<u>13,198.99</u>	<u>24,537.62</u>	<u>(3,829.38)</u>	<u>20,708.24</u>

Column Calculations:

[A]- Company's ledger amounts for Base Period through March 31, 2022

[B]- Company's estimates for remainder of Base Period, through September 30, 2022

[C]- Sum of Column [A] & [B]

[D]- Difference of Columns [C] & [E]

[E]- Company's forecast for the twelve months ended December 31, 2023

Miscellaneous Expense

Line No.	Account	Description	Base Period - Actual [A]	Base Period - Estimated [B]	Base Period - Actual [C]	Forecast Period Adjustment [D]	Total Forecast Period -Present Rates [E]
1	621100	Advertising	138.82	-	138.82	(138.82)	-
2	621300	Trade Shows	-	-	-	-	-
3	621400	Promotions/Corporate Sponsor	-	-	-	-	-
4	621500	Promotions - 50%	-	-	-	-	-
5	622100	Bank Service Charges	-	-	-	-	-
6	622200	Bank Charges - Merchant	-	-	-	-	-
7	622300	Letter of Credit Fees	-	-	-	-	-
8	623100	Donations for Registered Charities	-	-	-	-	-
9	623200	Donations for Non-Registered Charities	-	-	-	-	-
10	624100	License Fees	678.00	742.00	1,420.00	-	1,420.00
11	624200	Franchise Fee	-	-	-	-	-
12	624300	5% FF on Usage	-	-	-	-	-
13	625100	Penalties and Fines	-	-	-	-	-
14	625200	Penalties and Fines to Government (Non-Deductible)	-	-	-	-	-
15	625300	Late Fees	-	-	-	-	-
16	626100	Education and Training	1,088.48	542.52	1,631.00	-	1,631.00
17	629100	Memberships and Dues	6,322.03	-	6,322.03	-	6,322.03
18	629200	Payroll Admin Fee	-	-	-	-	-
19	629300	Director and Board Fees	-	-	-	-	-
20	629400	Corporate Governance	-	-	-	-	-
21	629500	Credit Card Expense Clearing	(85.24)	-	(85.24)	85.24	-
22	629600	Credit Card/Cash Expense - Unallocated	-	-	-	-	-
23	629700	Cost Recovery	-	-	-	-	-
24	629800	Discount/Rebate Taken	-	-	-	-	-
25	629850	Community Service	-	-	-	-	-
26	629900	Other Misc Expense	1,547.21	1,547.21	3,094.42	7,975.00	11,069.42
27		<b>Total Miscellaneous Expense</b>	<u>9,689.30</u>	<u>2,831.73</u>	<u>12,521.03</u>	<u>7,921.42</u>	<u>20,442.45</u>
28	591000	Accommodation/Hotel/Lodging	1,607.00	1,607.00	3,214.00	-	3,214.00
29	592000	Airfare	181.34	-	181.34	(181.34)	-
30	593000	Transportation excl. Airfare	1,021.97	1,021.97	2,043.94	-	2,043.94
31	594000	Travel - Meals and Entertainment	(20.83)	-	(20.83)	20.83	-
32	595000	Travel - Meals and Entertainment - 50% Tax Deductible	630.75	-	630.75	(630.75)	-
33	596000	Travel - Meals and Entertainment - Non Deductible	-	-	-	-	-
34	599900	Other Travel	319.59	-	319.59	(319.59)	-
35		<b>Total Travel Expense</b>	<u>3,739.82</u>	<u>2,628.97</u>	<u>6,368.79</u>	<u>(1,110.85)</u>	<u>5,257.94</u>
36	691000	Corporate Allocation	339,546.59	215,967.36	555,513.95	14,084.06	569,598.01
37	692000	Regional Allocation	39,713.79	29,018.94	68,732.73	3,530.08	72,262.82
38	693000	Contract Shared Services Allocation	-	-	-	-	-
39	694000	Allocation Markup	-	-	-	-	-
40		<b>Total Corporate/Shared Service Allocations (CAM)</b>	<u>379,260.38</u>	<u>244,986.31</u>	<u>624,246.69</u>	<u>17,614.14</u>	<u>641,860.83</u>
41		<b>Total Miscellaneous Expenses (L27 + L35 + L40)</b>	<u>392,689.50</u>	<u>250,447.01</u>	<u>643,136.51</u>	<u>24,424.71</u>	<u>667,561.22</u>

Column Calculations:

- [A]- Company's ledger amounts for Base Period through March 31, 2022
- [B]- Company's estimates for remainder of Base Period, through September 30, 2022
- [C]- Sum of Column [A] & [B]
- [D]- Difference of Columns [C] & [E]
- [E]- Company's forecast for the twelve months ended December 31, 2023

Depreciation Expense

Line No.	Account	Description	Base Period -	Base Period -	Total Base	Forecast	Total Forecast
			Actual	Estimated	Period	Period Adjustment	Period - Present Rates
			[A]	[B]	[C]	[D]	[E]
1	710201	Dep - Organization	3,288	3,288	6,576	-	6,576
2	710202	Dep - Franchises	-	-	-	-	-
3	710203	Dep - Struct and Improv General Plant	1,743	1,789	3,532	32	3,564
4	710204	Dep - Struct and Improv Service Supplies	1,711	(1,711)	-	-	-
5	710205	Dep - Struct and Improv Water Treat Plt	6,974	6,993	13,967	2	13,970
6	710206	Dep - Struct and Improv Trans Dist Plt	41	66	108	61	169
7	710207	Dep - Struct and Improv Collect Plant	-	-	-	-	-
8	710208	Dep - Struct and Improv Pump Plant	-	-	-	-	-
9	710209	Dep - Struct and Improv Treatment Plant	-	-	-	-	-
10	710210	Dep - Struct and Improv Reclaim WTP	-	-	-	-	-
11	710211	Dep - Struct and Improv Reclaim Wtr Dist	-	3,427	3,427	-	3,427
12	710212	Dep - Struct and Improv Production	-	-	-	-	-
13	710213	Dep - Struct and Improv Natural Gas	-	-	-	-	-
14	710214	Dep - Struct and Improv Transmissions	-	-	-	-	-
15	710215	Dep - Struct and Improv Distribution	-	-	-	-	-
16	710216	Dep - Struct and Improv Electrical	-	-	-	-	-
17	710217	Dep - Struct and Improv Propane	-	-	-	-	-
18	710218	Dep - Struct and Improv Municipal	-	-	-	-	-
19	710219	Dep - Struct and Improv Biomass	-	-	-	-	-
20	710220	Dep - Struct and Improv Office	1,081	1,084	2,165	2,102	4,267
21	710221	Dep - Collecting Reservoirs	-	-	-	-	-
22	710222	Dep - Lake, River, Other Intakes	-	-	-	-	-
23	710223	Dep - Wells and Springs	7,958	7,942	15,900	-	15,900
24	710224	Dep - Infiltration Gallery	-	-	-	-	-
25	710225	Dep - Supply Mains	147	203	350	139	488
26	710226	Dep - Power Generation Equipment	-	-	-	-	-
27	710227	Dep - Electric Pump Equip Src Pump	1,100	1,137	2,237	22	2,259
28	710228	Dep - Electric Pump Equip WTP	20,601	20,673	41,274	141	41,416
29	710229	Dep - Electric Pump Equip Trans Dist	431	560	991	320	1,311
30	710230	Dep - Water Treatment Equipment	21,555	21,628	43,182	50	43,233
31	710231	Dep - Dist Resv and Standpipes	6,059	6,049	12,108	4	12,111
32	710232	Dep - Trans and Distr Mains	29,612	29,871	59,483	9,184	68,667
33	710233	Dep - Service Lines	14,395	14,945	29,340	1,169	30,509
34	710234	Dep - Meters	8,744	9,061	17,805	6,448	24,253
35	710235	Dep - Meter Installations	7,792	7,789	15,582	31	15,612
36	710236	Dep - Hydrants	4,715	4,876	9,592	287	9,879
37	710237	Dep - Backflow Prevention Devices	6	8	14	8	22
38	710238	Dep - Power Gen Equip Coll Plt	-	-	-	-	-
39	710239	Dep - Power Gen Equip Pump Plt	-	-	-	-	-
40	710240	Dep - Power Gen Equip Treat Plt	-	-	-	-	-
41	710241	Dep - Sewer Force Main	-	-	-	-	-
42	710242	Dep - Sewer Gravity Main	-	-	-	-	-
43	710243	Dep - Manholes	-	-	-	-	-
44	710244	Dep - Special Collection Structures	-	-	-	-	-
45	710245	Dep - Service to Customers	-	-	-	-	-
46	710246	Dep - Flow Measure Devices	-	-	-	-	-
47	710247	Dep - Flow Measure Install	-	-	-	-	-
48	710248	Dep - Receiving Wells	-	-	-	-	-
49	710249	Dep - Pumping Equip Pump Plt	-	-	-	-	-
50	710250	Dep - Pumping Equip Reclaim WTP	-	-	-	-	-
51	710251	Dep - Pumping Equip Rcl Wtr Dist	-	-	-	-	-
52	710252	Dep - Treat/Disp Equip Lagoon	-	-	-	-	-
53	710253	Dep - Treat/Disp Equip Trt Plt	-	-	-	-	-
54	710254	Dep - Treat/Disp Equip Reclm Wtr	-	-	-	-	-
55	710255	Dep - Plant Sewers Treatment Plt	-	-	-	-	-
56	710256	Dep - Plant Sewers Reclaim Wtr	-	-	-	-	-
57	710257	Dep - Outfall Lines	-	-	-	-	-
58	710258	Dep - Reservoirs	-	-	-	-	-
59	710259	Dep - House Regulators	-	-	-	-	-
60	710260	Dep - House Regulatory Install	-	-	-	-	-
61	710261	Dep - Reuse Services	-	-	-	-	-
62	710262	Dep - Reuse Mtr/Installations	-	-	-	-	-
63	710263	Dep - Reuse Dist Reservoirs	-	-	-	-	-
64	710264	Dep - Reuse Transmission and Dist	-	-	-	-	-
65	710265	Dep - Processing Plant	-	-	-	-	-
66	710266	Dep - Maintenance Structure and Improv	-	-	-	-	-
67	710267	Dep - Other and Misc Equip Intangible Plt	-	-	-	-	-
68	710268	Dep - Other and Misc Equip Source Supply	-	-	-	-	-
69	710269	Dep - Other and Misc Equip WTP	3	7	10	7	17
70	710270	Dep - Other and Misc Equip Trans Dist	-	-	-	-	-

Depreciation Expense

Line No.	Account	Description	Base Period - Actual [A]	Base Period - Estimated [B]	Total Base Period [C]	Forecast Period Adjustment [D]	Total Forecast Period - Present Rates [E]
71	710271	Dep - Other Tangible Plant	1,000	(1,000)	-	-	-
72	710272	Dep - Other Plant Collection	-	-	-	-	-
73	710273	Dep - Other Plant Pump	-	-	-	-	-
74	710274	Dep - Other Plant Treatment	-	2	2	-	2
75	710275	Dep - Other Plant Reclaim Water Trt	-	-	-	-	-
76	710276	Dep - Other Plant Reclaim Water Dist	-	-	-	-	-
77	710277	Dep - Other Plant	-	-	-	-	-
78	710278	Dep - Plant Alloc	-	2,001	2,001	-	2,001
79	710279	Dep - Domestic Water	-	-	-	-	-
80	710280	Dep - Irrigation Water	-	-	-	-	-
81	710281	Dep - Geothermal	-	-	-	-	-
82	710282	Dep - District Energy System	-	-	-	-	-
83	710283	Dep - Concession	-	-	-	-	-
84	710284	Dep - DES - Startup Costs	-	-	-	-	-
85	710285	Dep - DES - Project Management	-	-	-	-	-
86	710286	Dep - DES - Temporary Energy Centre	-	-	-	-	-
87	710287	Dep - DES - Distribution Piping System	-	-	-	-	-
88	710288	Dep - DES - Energy Transfer Station	-	-	-	-	-
89	710289	Dep - DES - Project Development	-	-	-	-	-
90	710290	Dep - DES - Engineer	-	-	-	-	-
91	710291	Dep - DES - Low Rise Connection	-	-	-	-	-
92	710292	Dep - Non-Utility Property	-	-	-	-	-
93	710293	Dep - Plant Held for Future Use	-	-	-	-	-
94	710294	Dep - Disallowed Utility Plant	-	-	-	-	-
95	710299	Dep - Land	-	-	-	-	-
96	710301	Dep - Building	-	-	-	-	-
97	710302	Dep - Leasehold Improvement	-	-	-	-	-
98	710303	Dep - Office Furniture	1,485	1,481	2,965	2,360	5,326
99	710304	Dep - Office Equipment	-	-	-	-	-
100	710305	Dep - Stores Equipment	45	45	91	2	93
101	710306	Dep - Lab Equipment	3,024	3,256	6,280	291	6,571
102	710307	Dep - Rental Equipment	-	-	-	-	-
103	710308	Dep - Tool Shop Equipment	9,472	9,372	18,844	100	18,945
104	710309	Dep - Power Operated Equipment	2,698	4,564	7,263	4,584	11,847
105	710310	Dep - Communications Equipment	4,710	6,922	11,632	6,582	18,214
106	710311	Dep - Misc Equipment	-	-	-	-	-
107	710401	Dep - Vehicles	9,415	52,088	61,503	2,425	63,928
108	710501	Dep - Computer Hardware	3,239	(3,239)	-	7	7
109	710502	Dep - Desktop/Laptop Computers	-	-	-	162	162
110	710503	Dep - Mainframe Computers	-	-	-	1,098	1,098
111	710504	Dep - Mini Comp Wtr	178	1,791	1,970	9,927	11,897
112	710601	Dep - Computer Software	-	-	-	1,069	1,069
113	710602	Dep - Comp Systems	-	2,020	2,020	32,663	34,683
114	710603	Dep - Micro Systems	-	144	144	568	712
115							
116							
117		<b>Total Depreciation Expense - Water</b>	<u>173,223</u>	<u>219,132</u>	<u>392,355</u>	<u>81,850</u>	<u>474,205</u>

Column Calculations:

- [A]- Company's ledger amounts for Base Period through March 31, 2022
- [B]- Company's estimates for remainder of Base Period, through September 30, 2022
- [C]- Sum of Column [A] & [B]
- [D]- Difference of Columns [C] & [E]
- [E]- Company's forecast for the twelve months ended December 31, 2023

Water Service Corporation of Kentucky

Exhibit 29.20

Case No. 2022-00147

Rate Case Schedules

Base Period: September 30, 2022

Forecast Period: December 31, 2023

Plant Acquisition Adjustment- Amortization Expense

Line No	Account	Description	Base Period - Actual	Base Period - Estimated	Total Base Period	Forecast Period Adjustment	Total Forecast Period - Present Rates
			[A]	[B]	[C]	[D]	[E]
1	710901	Dep - Purchase Acquisition Adjustments	(1,830.25)	(1,830.24)	(3,660.49)	-	(3,660.49)
2							
3		<b>Total PAA Water Expense expense</b>	<u>(1,830.25)</u>	<u>(1,830.24)</u>	<u>(3,660.49)</u>	<u>-</u>	<u>(3,660.49)</u>

Column Calculations:

[A]- Company's ledger amounts for Base Period through March 31, 2022

[B]- Company's estimates for remainder of Base Period, through September 30, 2022

[C]- Sum of Column [A] & [B]

[D]- Difference of Columns [C] & [E]

[E]- Company's forecast for the twelve months ended December 31, 2023

Contribution-In-Aid-Of-Construction - Amortization Expense

Line No	Account	Description	Base Period - Actual	Base Period - Estimated	Total Base Period	Forecast Period Adjustment	Total Forecast Period - Present Rates
			[A]	[B]	[C]	[D]	[E]
1	720001	Amort CIAC - Organization	-	-	-	-	-
2	720002	Amort CIAC - Franchises	-	-	-	-	-
3	720003	Amort CIAC - Structure/Improvement Src Supply	-	-	-	-	-
4	720004	Amort CIAC - Structure/Improvement WTP	-	-	-	-	-
5	720005	Amort CIAC - Structure/Improvement Trans Dist	-	-	-	-	-
6	720006	Amort CIAC - Structure/Improvement Coll Plant	-	-	-	-	-
7	720007	Amort CIAC - Structure/Improvement Pump Plant Ls	-	-	-	-	-
8	720008	Amort CIAC - Structure/Improvement Treat Plant	-	-	-	-	-
9	720009	Amort CIAC - Structure/Improvement Reclaim Dist	-	-	-	-	-
10	720010	Amort CIAC - Structure/Improvement Reclaim WTP	-	-	-	-	-
11	720011	Amort CIAC - Structure/Improvement Generator Plant	-	-	-	-	-
12	720012	Amort CIAC - Power Generator Equipment COLL Plant	-	-	-	-	-
13	720013	Amort CIAC - Power Generator Equipment Treatment Plant	-	-	-	-	-
14	720014	Amort CIAC - Power Generator Equipment Reclaim WTP	-	-	-	-	-
15	720015	Amort CIAC - Power Generator Equipment Reclaim Dist	-	-	-	-	-
16	720016	Amort CIAC - Power Generator Equipment Pump Plant	-	-	-	-	-
17	720017	Amort CIAC - Wells and Springs	-	-	-	-	-
18	720018	Amort CIAC - Supply Mains	-	-	-	-	-
19	720019	Amort CIAC - Electric Pump Equipment Src Pump	-	-	-	-	-
20	720020	Amort CIAC - Electric Pump Equipment Water Treatment Plant	-	-	-	-	-
21	720021	Amort CIAC - Electric Pump Equipment Trans Dist	-	-	-	-	-
22	720022	Amort CIAC - Water Treatment Equipment	-	-	-	-	-
23	720023	Amort CIAC - Dist Resv and S	-	-	-	-	-
24	720024	Amort CIAC - Trans and Distr Mains	-	-	-	-	-
25	720025	Amort CIAC - Service Lines	-	-	-	-	-
26	720026	Amort CIAC - Meters	(935.89)	(934.78)	(1,870.67)	-	(1,870.67)
27	720027	Amort CIAC - Meter Installations	-	-	-	-	-
28	720028	Amort CIAC - Hydrants	-	-	-	-	-
29	720029	Amort CIAC - Backflow Prevent D	-	-	-	-	-
30	720030	Amort CIAC - Collecting Reservo	-	-	-	-	-
31	720031	Amort CIAC - Lake, River, Other	-	-	-	-	-
32	720032	Amort CIAC - Office Structure	-	-	-	-	-
33	720033	Amort CIAC - Office Furniture/Equipment	-	-	-	-	-
34	720034	Amort CIAC - Misc Equipment	-	-	-	-	-
35	720035	Amort CIAC - Other Tangible Plant	(1,497.33)	(1,500.48)	(2,997.81)	-	(2,997.81)
36	720036	Amort CIAC - Tap Fee	(2,658.17)	(2,704.58)	(5,362.75)	-	(5,362.75)
37	720037	Amort CIAC - Management Fee	(15.51)	(15.49)	(31.00)	-	(31.00)
38	720038	Amort CIAC - Line Ext Fee	-	-	-	-	-
39	720039	Amort CIAC - Res Cap Fee	-	-	-	-	-
40	720040	Amort CIAC - Plant Mod Fee	-	-	-	-	-
41	720041	Amort CIAC - Plant Meter Fee	(46.86)	(46.92)	(93.78)	-	(93.78)
42	720042	Amort CIAC - Sewer Force Main	-	-	-	-	-
43	720043	Amort CIAC - Sewer Gravity Main	-	-	-	-	-
44	720044	Amort CIAC - Manholes	-	-	-	-	-
45	720045	Amort CIAC - Special Coll Struc	-	-	-	-	-
46	720046	Amort CIAC - Service to Customers	-	-	-	-	-
47	720047	Amort CIAC - Flow Measure Devices	-	-	-	-	-
48	720048	Amort CIAC - Flow Measure Install	-	-	-	-	-
49	720049	Amort CIAC - Pump Equipment Pump Plant	-	-	-	-	-
50	720050	Amort CIAC - Pump Equipment Reclaim Water	-	-	-	-	-
51	720051	Amort CIAC - Pump Equipment Reclaim Dist	-	-	-	-	-
52	720052	Amort CIAC - Laboratory Equipment	-	-	-	-	-
53	720053	Amort CIAC - Treatment/Disp Equipment Lagoon	-	-	-	-	-
54	720054	Amort CIAC - Treatment/Disp Equipment Treatment Plant	-	-	-	-	-
55	720055	Amort CIAC - Treatment/Disp Equipment Reclaim WTP	-	-	-	-	-
56	720056	Amort CIAC - Sewer Treatment Plant	-	-	-	-	-
57	720057	Amort CIAC - Outfall Lines	-	-	-	-	-
58	720058	Amort CIAC - Stores Equipment	-	-	-	-	-
59	720059	Amort CIAC - Power Operated Equipment	-	-	-	-	-
60	720060	Amort CIAC - Communication Equipment	-	-	-	-	-



Contribution-In-Aid-Of-Construction - Amortization Expense

Line No	Account	Description	Base Period - Actual [A]	Base Period - Estimated [B]	Total Base Period [C]	Forecast Period Adjustment [D]	Total Forecast Period - Present Rates [E]
61	720061	Amort CIAC - Reuse Services	-	-	-	-	-
62	720062	Amort CIAC - Reuse Dist Reservoir	-	-	-	-	-
63	720063	Amort CIAC - Reuse Transmission	-	-	-	-	-
64	720064	Amort CIAC - Capital	-	-	-	-	-
65	720065	Amort CIAC - Commercial Concession	-	-	-	-	-
66	720066	Amort CIAC - Developer	-	-	-	-	-
67	720067	Amort CIAC - Post Oct 97	-	-	-	-	-
68	720068	Amort CIAC - New (Taxable)N	-	-	-	-	-
69	720069	Amort CIAC - Old-10 Year (Taxable)	-	-	-	-	-
70	720070	Amort CIAC - Old Plant	-	-	-	-	-
71	720071	Amort CIAC - Estimates Only	-	-	-	-	-
72	720072	Amort CIAC - Unallocated - Non-taxable	-	-	-	-	-
73	720073	Amort CIAC - Unallocated - Taxable	-	-	-	-	-
74	720074	Amort CIAC - Utility Reloc/Non-taxable	-	-	-	-	-
75	720075	Amort CIAC - Utility Reloc/Taxable	-	-	-	-	-
76	720076	Amort CIAC - Residential	-	-	-	-	-
77	720077	Amort CIAC - Concession CIAC ETS/DPS - SC	-	-	-	-	-
78	720078	Amort CIAC - BC Hydro Grant	-	-	-	-	-
79	720079	Amort CIAC - Land	-	-	-	-	-
80		Total Water CIAC Amort Expense	<u>(5,153.76)</u>	<u>(5,202.25)</u>	<u>(10,356.01)</u>	<u>-</u>	<u>(10,356.01)</u>

Column Calculations:

- [A]- Company's ledger amounts for Base Period through March 31, 2022
- [B]- Company's estimates for remainder of Base Period, through September 30, 2022
- [C]- Sum of Column [A] & [B]
- [D]- Difference of Columns [C] & [E]
- [E]- Company's forecast for the twelve months ended December 31, 2023

Taxes other than Income (TOTI)

Line No.	Account	Description	Base Period - Actual [A]	Base Period - Estimated [B]	Total Base Period [C]	Forecast Period Adjustment [D]	Total Forecast Period - Present Rates [E]
1	641100	FICA	25,025.27	39,011.42	64,036.69	5,675.54	69,712.22
2	641200	Payroll Tax	-	-	-	-	-
3	641300	Employer Health Tax	-	-	-	-	-
4	642100	Federal Unemployment Tax	516.39	65.84	582.23	-	582.23
5	642200	State Unemployment Tax	1,276.32	401.38	1,677.70	(0.00)	1,677.70
6	642300	Other Payroll Taxes	-	-	-	-	-
7		Total Water Payroll Taxes	<u>26,817.98</u>	<u>39,478.64</u>	<u>66,296.62</u>	<u>5,675.54</u>	<u>71,972.16</u>
8	643100	Franchise Taxes	-	-	-	-	-
9	643200	Gross Receipts Taxes	-	-	-	-	-
10	643300	Personal Property Taxes	(1,067.00)	1,067.00	-	-	-
11	643400	Real Estate Taxes	25,770.20	87,485.43	113,255.63	3,365.58	116,621.21
12	643500	Sales And Use Taxes	-	-	-	-	-
13	643600	Utility/Commission Taxes	114.60	6,508.93	6,623.53	14.85	6,638.38
14	643700	Other General Taxes	67,252.88	(67,252.88)	-	-	-
15		Total Property and Other Tax Expense	<u>92,070.68</u>	<u>27,808.48</u>	<u>119,879.16</u>	<u>3,380.43</u>	<u>123,259.60</u>
16		Total TOTI - Water (L7 + L15)	<u>118,888.66</u>	<u>67,287.12</u>	<u>186,175.78</u>	<u>9,055.97</u>	<u>195,231.75</u>

Column Calculations:

- [A]- Company's ledger amounts for Base Period through March 31, 2022
- [B]- Company's estimates for remainder of Base Period, through September 30, 2022
- [C]- Sum of Column [A] & [B]
- [D]- Difference of Columns [C] & [E]
- [E]- Company's forecast for the twelve months ended December 31, 2023

Income Taxes

Line No	Description	Base Period [A]	Forecast Period Adjustment [B]	Forecast Period - Present Rates [C]	Proposed Increase [D]	Forecast Period After Increase [E]
1	Operating Revenues	3,126,929	7,133	3,134,063	1,006,535	4,140,598
2	<b>Operating Deductions:</b>					
3	Maintenance expenses	580,811	(103,577)	477,234		477,234
4	General expenses	2,029,025	251,346	2,280,371		2,280,371
5	Depreciation expense	392,355	81,850	474,205		474,205
6	Amortization of PAA	(3,660)	-	(3,660)		(3,660)
7	TOII	186,176	9,056	195,232	1,643	196,875
8	Amortization of CIAC	(10,356)	-	(10,356)		(10,356)
9	Interest expense	169,050	14,149	183,199	-	183,199
10	Total Operating Deductions	3,343,400	252,823	3,596,223	1,643	3,597,866
11	Taxable Income State (Line 1 minus Line 10)	(216,471)	(245,690)	(462,160)	1,004,892	542,732
12	State Income Tax (Line 11 multiplied by 5%)	(10,824)	(12,284)	(23,108)	50,245	27,137
13	Federal Taxable Income (Line 11 minus Line 12)	(205,647)	(233,405)	(439,052)	954,648	515,596
14	Federal Income Tax (Line 13 multiplied by 21%)	(43,186)	(49,015)	(92,201)	200,476	108,275
15	Net Amount (Line 13 minus Line 14)	(162,461)	(184,390)	(346,851)	754,172	407,320
16	Add: Interest Expense	169,050	14,149	183,199	-	183,199
17	Net Income for Return	6,588	(170,241)	(163,653)	754,172	590,519

Column Calculations:

[A]- Company's estimates for Base Period ending March 31, 2022

[B]- Difference of Columns [A] & [C]

[C]- Company's forecast for the twelve months ended December 31, 2023

[D]- Amounts calculated based on Company's supporting schedules

[E]- Sum of Column [C] & [D]

Line No.		# of Bills	Rate	Flat Revenue	Rates Effective 12/08/2020			Rates Effective 12/08/2020			Total Service Revenue
					Tier 1 Gallons Consumed	Tier 1 Rate	Volumetric Tier 1 Revenue	Tier 2 Gallons Consumed	Tier 2 Rate	Volumetric Tier 2 Revenue	
1	5/8"	63,953	\$ 13.27	\$ 848,656	212,139,889	\$ 5.765	\$ 1,222,986	3,052,461	\$ 3.978	\$ 12,143	\$ 2,083,785
2	3/4"	6,227	\$ 13.27	\$ 82,630	19,045,885	\$ 5.765	\$ 109,800	-	\$ 3.978	\$ -	\$ 192,430
3	1"	1,245	\$ 33.18	\$ 41,311	14,331,841	\$ 5.765	\$ 82,623	473,898	\$ 3.978	\$ 1,885	\$ 125,820
4	1.5"	439	\$ 66.35	\$ 29,101	9,476,318	\$ 5.765	\$ 54,631	1,593,747	\$ 3.978	\$ 6,340	\$ 90,072
5	2"	655	\$ 106.16	\$ 69,528	21,157,955	\$ 5.765	\$ 121,976	34,420,467	\$ 3.978	\$ 136,925	\$ 328,428
6	3"	95	\$ 199.04	\$ 18,836	3,692,608	\$ 5.765	\$ 21,288	16,612,858	\$ 3.978	\$ 66,086	\$ 106,210
7	4"	36	\$ 331.74	\$ 11,943	2,385,368	\$ 5.765	\$ 13,752	692,666	\$ 3.978	\$ 2,755	\$ 28,450
8	6"	30	\$ 663.47	\$ 19,705	2,380,423	\$ 5.765	\$ 13,723	49,946,484	\$ 3.978	\$ 198,687	\$ 232,115
9	Municipally Owned Hydrants	3,520	\$ 8.58	\$ 30,201	-	\$ -	\$ -	-	\$ -	\$ -	\$ 30,201
10	Private Hydrants and Sprinklers	692	\$ 38.82	\$ 26,853	-	\$ -	\$ -	-	\$ -	\$ -	\$ 26,853
11	Ambleside	2,617	\$ 3.86	\$ 10,104	-	\$ -	\$ -	-	\$ -	\$ -	\$ 10,104
12	<b>Total</b>	<b>79,508</b>		<b>\$ 1,188,867</b>	<b>284,610,287</b>		<b>\$ 1,640,778</b>	<b>106,792,582</b>		<b>\$ 424,821</b>	<b>\$ 3,254,466</b>

Line No.		# of Bills	Rate	Flat Revenue	Tier 1 Gallons Consumed	Tier 1 Rate	Volumetric Tier 1 Revenue	Tier 2 Gallons Consumed	Tier 2 Rate	Volumetric Tier 2 Revenue	Total Service Revenue
1	5/8"	63,711	\$ 13.27	\$ 845,446	217,514,369	\$ 5.765	\$ 1,253,970	3,304,346	\$ 3.978	\$ 13,145	\$ 2,112,561
2	3/4"	6,211	\$ 13.27	\$ 82,421	19,222,805	\$ 5.765	\$ 110,819	-	\$ 3.978	\$ -	\$ 193,240
3	1"	1,242	\$ 33.18	\$ 41,217	14,497,404	\$ 5.765	\$ 83,578	605,578	\$ 3.978	\$ 2,409	\$ 127,203
4	1.5"	430	\$ 66.35	\$ 28,530	9,713,372	\$ 5.765	\$ 55,998	1,611,888	\$ 3.978	\$ 6,412	\$ 90,940
5	2"	657	\$ 106.16	\$ 69,741	21,863,769	\$ 5.765	\$ 126,045	32,352,792	\$ 3.978	\$ 128,699	\$ 324,485
6	3"	96	\$ 199.04	\$ 19,019	3,721,857	\$ 5.765	\$ 21,457	16,044,330	\$ 3.978	\$ 63,824	\$ 104,300
7	4"	36	\$ 331.74	\$ 11,887	2,344,021	\$ 5.765	\$ 13,513	673,463	\$ 3.978	\$ 2,679	\$ 28,080
8	6"	36	\$ 663.47	\$ 23,774	2,878,707	\$ 5.765	\$ 16,596	43,583,046	\$ 3.978	\$ 173,373	\$ 213,743
9	Municipally Owned Hydrants	3,528	\$ 8.58	\$ 30,270	-	\$ -	\$ -	-	\$ -	\$ -	\$ 30,270
10	Private Hydrants and Sprinklers	696	\$ 38.82	\$ 27,019	-	\$ -	\$ -	-	\$ -	\$ -	\$ 27,019
11	Ambleside Private Fire Surcharge	2,604	\$ 3.86	\$ 10,051	-	\$ -	\$ -	-	\$ -	\$ -	\$ 10,051
12	<b>Total</b>	<b>79,246</b>		<b>\$ 1,189,374</b>	<b>291,756,305</b>		<b>\$ 1,681,975</b>	<b>98,175,442</b>		<b>\$ 390,542</b>	<b>\$ 3,261,891</b>
13	<b>WSCKY Total</b>	<b>79,246</b>		<b>\$ 1,189,374</b>	<b>291,756,305</b>		<b>\$ 1,681,975</b>	<b>98,175,442</b>		<b>\$ 390,542</b>	<b>\$ 3,261,891</b>
			<b>% Flat</b>	<b>36%</b>				<b>% Vol</b>	<b>64%</b>		<b>100%</b>

Line No.		# of Bills	Rate	Flat Revenue	Tier 1 Gallons Consumed	Tier 1 Rate	Volumetric Tier 1 Revenue	Tier 2 Gallons Consumed	Tier 2 Rate	Volumetric Tier 2 Revenue	Total Service Revenue
1	5/8"	63,711	\$ 17.53	\$ 1,116,994	217,514,369	\$ 7.617	\$ 1,656,733	3,304,346	\$ 5.256	\$ 17,367	\$ 2,791,094
2	3/4"	6,211	\$ 17.53	\$ 108,893	19,222,805	\$ 7.617	\$ 146,414	-	\$ 5.256	\$ -	\$ 255,307
3	1"	1,242	\$ 43.84	\$ 54,455	14,497,404	\$ 7.617	\$ 110,422	605,578	\$ 5.256	\$ 3,183	\$ 168,059
4	1.5"	430	\$ 87.66	\$ 37,694	9,713,372	\$ 7.617	\$ 73,983	1,611,888	\$ 5.256	\$ 8,472	\$ 120,149
5	2"	657	\$ 140.26	\$ 92,141	21,863,769	\$ 7.617	\$ 166,529	32,352,792	\$ 5.256	\$ 170,036	\$ 428,706
6	3"	96	\$ 262.97	\$ 25,128	3,721,857	\$ 7.617	\$ 28,348	16,044,330	\$ 5.256	\$ 84,324	\$ 137,800
7	4"	36	\$ 438.29	\$ 15,705	2,344,021	\$ 7.617	\$ 17,854	673,463	\$ 5.256	\$ 3,540	\$ 37,098
8	6"	36	\$ 876.57	\$ 31,410	2,878,707	\$ 7.617	\$ 21,926	43,583,046	\$ 5.256	\$ 229,059	\$ 282,395
9	Municipally Owned Hydrants	3,528	\$ 11.34	\$ 39,993	-	\$ -	\$ -	-	\$ -	\$ -	\$ 39,993
10	Private Hydrants and Sprinklers	696	\$ 51.29	\$ 35,697	-	\$ -	\$ -	-	\$ -	\$ -	\$ 35,697
11	Ambleside Private Fire Surcharge	2,604	\$ 5.10	\$ 13,280	-	\$ -	\$ -	-	\$ -	\$ -	\$ 13,280
12	<b>Total</b>	<b>79,246</b>		<b>\$ 1,571,390</b>	<b>291,756,305</b>		<b>\$ 2,222,209</b>	<b>98,175,442</b>		<b>\$ 515,980</b>	<b>\$ 4,309,579</b>
13	<b>WSCK Total</b>	<b>79,246</b>		<b>\$ 1,571,390</b>	<b>291,756,305</b>		<b>\$ 2,222,209</b>	<b>98,175,442</b>		<b>\$ 515,980</b>	<b>\$ 4,309,579</b>
			<b>% Flat</b>	<b>36%</b>					<b>% Vol</b>	<b>64%</b>	<b>100%</b>

**Residential, 5/8"**

Usage, 000 Gallons	Present Rates	Proposed Rates	Difference	Percent Difference
0	\$ 13.27	\$ 17.53	\$ 4.26	32.12%
1	19.04	25.15	6.11	32.12%
2	24.80	32.77	7.97	32.12%
3	30.57	40.38	9.82	32.12%
4	36.33	48.00	11.67	32.12%
5	42.10	55.62	13.52	32.12%
6	47.86	63.23	15.37	32.12%
7	53.63	70.85	17.22	32.12%
8	59.39	78.47	19.08	32.12%
9	65.16	86.08	20.93	32.12%
10	70.92	93.70	22.78	32.12%
15	99.75	131.78	32.04	32.12%
20	128.57	169.87	41.30	32.12%
25	157.40	207.95	50.55	32.12%
30	186.22	246.03	59.81	32.12%
35	215.05	284.12	69.07	32.12%
40	243.87	322.20	78.33	32.12%
45	272.70	360.28	87.59	32.12%
50	301.52	398.37	96.85	32.12%
<b>Average Use:</b>				
3.438	33.09	43.72	10.63	32.12%

**Commercial, 5/8"**

Usage, 000 Gallons	Present Rates	Proposed Rates	Difference	Percent Difference
0	\$ 13.27	\$ 17.53	\$ 4.26	32.12%
1	19.04	25.15	6.11	32.12%
2	24.80	32.77	7.97	32.12%
3	30.57	40.38	9.82	32.12%
4	36.33	48.00	11.67	32.12%
5	42.10	55.62	13.52	32.12%
6	47.86	63.23	15.37	32.12%
7	53.63	70.85	17.22	32.12%
8	59.39	78.47	19.08	32.12%
9	65.16	86.08	20.93	32.12%
10	70.92	93.70	22.78	32.12%
15	99.75	131.78	32.04	32.12%
20	128.57	169.87	41.30	32.12%
25	157.40	207.95	50.55	32.12%
30	186.22	246.03	59.81	32.12%
35	215.05	284.12	69.07	32.12%
40	243.87	322.20	78.33	32.12%
45	272.70	360.28	87.59	32.12%
50	301.52	398.37	96.85	32.12%
<b>Average Use:</b>				
3.686	34.52	45.60	11.09	32.12%

**Industrial, 5/8"**

Usage, 000 Gallons	Present Rates	Proposed Rates	Difference	Percent Difference
0	\$ 13.27	\$ 17.53	\$ 4.26	32.12%
1	19.04	25.15	6.11	32.12%
2	24.80	32.77	7.97	32.12%
3	30.57	40.38	9.82	32.12%
4	36.33	48.00	11.67	32.12%
5	42.10	55.62	13.52	32.12%
6	47.86	63.23	15.37	32.12%
7	53.63	70.85	17.22	32.12%
8	59.39	78.47	19.08	32.12%
9	65.16	86.08	20.93	32.12%
10	70.92	93.70	22.78	32.12%
15	99.75	131.78	32.04	32.12%
20	128.57	169.87	41.30	32.12%
25	157.40	207.95	50.55	32.12%
50	301.52	398.37	96.85	32.12%
75	445.65	588.78	143.14	32.12%
100	589.77	779.20	189.43	32.12%
150	788.67	1,041.98	253.31	32.12%
200	987.57	1,304.77	317.20	32.12%
<b>Average Use:</b>				
6.387	50.09	66.18	16.09	32.12%

**Public Authority, 2"**

Usage, 000 Gallons	Present Rates	Proposed Rates	Difference	Percent Difference
0	\$ 13.27	\$ 17.53	\$ 4.26	32.12%
1	19.04	25.15	6.11	32.12%
2	24.80	32.77	7.97	32.12%
3	30.57	40.38	9.82	32.12%
4	36.33	48.00	11.67	32.12%
5	42.10	55.62	13.52	32.12%
6	47.86	63.23	15.37	32.12%
7	53.63	70.85	17.22	32.12%
8	59.39	78.47	19.08	32.12%
9	65.16	86.08	20.93	32.12%
10	70.92	93.70	22.78	32.12%
15	99.75	131.78	32.04	32.12%
20	128.57	169.87	41.30	32.12%
25	157.40	207.95	50.55	32.12%
50	301.52	398.37	96.85	32.12%
75	445.65	588.78	143.14	32.12%
100	589.77	779.20	189.43	32.12%
150	788.67	1,041.98	253.31	32.12%
200	987.57	1,304.77	317.20	32.12%
<b>Average Use:</b>				
9.786	69.69	92.07	22.38	32.12%

**Fire Service**

Usage, 000 Gallons	Present Rates	Proposed Rates	Difference	Percent Difference
Municipally Owned Hydrants	\$ 8.58	\$ 11.34	\$ 2.76	32.12%
Private Hydrants and Sprinklers	38.82	51.29	12.47	32.12%
Ambleside Private Fire Surcharge	3.86	5.10	1.24	32.12%



	2017	2018	2019	2020	2021	Base Period Year Ended 9/30/2022	2022	Forecast Period 2023	2024	2025
<b>Water Sales, 000 gallons:</b>										
Residential	235,542	242,615	231,285	239,581	223,991	213,520	220,384	219,723	219,063	218,405
Commercial	84,140	85,597	87,827	72,541	77,322	72,989	77,659	77,427	77,194	76,962
Industrial	50,574	61,872	74,503	62,764	51,248	62,785	57,591	57,418	57,246	57,074
Public Authority	43,804	55,126	50,706	38,714	30,749	42,109	37,292	37,181	37,069	36,957
Wholesale	-	-	-	609	-	-	-	-	-	-
<b>Customer Count:</b>										
<u>Year Average</u>										
Residential	5,334	5,318	5,352	5,349	5,322	5,326	5,326	5,301	5,277	5,252
Commercial	707	685	657	654	653	658	658	655	652	649
Industrial	16	15	14	14	14	14	14	14	14	14
Public Authority	65	65	65	65	65	65	65	65	64	64
Wholesale	-	-	-	1	-	-	-	-	-	-
Fire	410	520	619	589	572	569	569	569	569	569
<u>Year End</u>										
Residential	5,289	5,347	5,356	5,342	5,312	5,320	5,314	5,289	5,264	5,240
Commercial	712	658	656	651	661	657	656	653	650	647
Industrial	15	14	14	14	13	14	14	14	14	14
Public Authority	65	65	65	65	86	65	65	65	64	64
Wholesale	-	-	-	-	-	-	-	-	-	-
Fire	410	629	608	570	556	569	569	569	569	569
<b>Avg. Sales/Customer, 000 Gallons:</b>										
Residential	44	46	43	45	42	40	41	41	42	42
Commercial	119	125	134	111	118	111	118	118	118	119
Industrial	3,263	4,267	5,322	4,483	3,596	4,485	4,114	4,120	4,127	4,134
Public Authority	679	848	780	596	470	648	574	575	576	577

Docket No. 2022-00147

Pro-Forma Salaries & Wages, Pension & Other Benefits, & Payroll Taxes

Salaries & Wages

Line No.	Account	Description	Total Base Year	Forecast Period Adjustment	Total Forecast Period -Present Rates
			[A]	[C]	[B]
1		Salaries & Wages - Maintenance	-	-	-
2		Salaries & Wages - General	881,239.91	55,453.63	936,693.54
3		Total Salaries & Wages - Water	<u>881,239.91</u>	<u>55,453.63</u>	<u>936,693.54</u>

Pension & Other Benefits

Line No.	Account	Description	Total Base Year	Forecast Period Adjustment	Total Forecast Period -Present Rates
4	531001	401K Profit Sharing	22,170.94	5,786.34	27,957.29
5	531002	401K Match	20,553.57	16,722.81	37,276.38
6	532001	Health Admin and Stop Loss	29,353.05	-	29,353.05
7	532002	Dental	6,807.65	(568.90)	6,238.74
8	532005	Employee Insurance Deductions	(48,778.12)	48,778.12	-
9	532006	Health Insurance Claims	204,583.49	(15,988.29)	188,595.20
10	532012	Term Life Insurance	9,847.19	-	9,847.19
11	532013	Term Life Insurance Opt	(1,473.31)	-	(1,473.31)
12	532900	Other Employee Benefits	1,282.07	597.24	1,879.31
13		Total Water Benefits	<u>244,346.53</u>	<u>55,327.32</u>	<u>299,673.85</u>

Payroll Taxes

Line No.	Account	Description	Total Base Year	Forecast Period Adjustment	Total Forecast Period -Present Rates
14	641100	FICA	64,036.69	5,675.54	69,712.22
15	641200	Payroll Tax	-	-	-
16	641300	Employer Health Tax	-	-	-
17	642100	Federal Unemployment Tax	582.23	-	582.23
18	642200	State Unemployment Tax	1,677.70	-	1,677.70
19	642300	Other Payroll Taxes	-	-	-
20		Total Water Payroll Taxes	<u>66,296.62</u>	<u>5,675.54</u>	<u>71,972.16</u>

Water Service Corporation of Kentucky  
 Corporate and Regional Allocations  
 For Base Period Ended September 30, 2022

Exhibit 29 Schedule C

Corp Support Services	Budget Base Period TTM Sep 2022	Tier 1 Allocation % Cdn Utilities, ESC, CWSI	Amount Allocated to Cdn Utilities, ESC, CWSI	Tier 1 % Allocated Gillem	Amount Allocated to Gillem	Tier 1 % Allocated CT	Amount Allocated to CT	Tier 1 % Allocated Investment	Amount Allocated to Investment	Tier 1 % Allocated Alaska	Amount Allocated to Alaska	Tier 1 % Allocated Lower48	Amount Allocated to Lower48
<b>Corix Cost Centers</b>													
CH 1010-000100 - Corporate Admin	\$ 3,719,590	10.40%	\$ 386,913	0.20%	\$ 7,387	3.96%	\$ 147,469	15.31%	\$ 569,293	10.34%	\$ 384,765	59.79%	\$ 2,223,762
CH 1010-000200 - Business Development	\$ 377,669	10.40%	\$ 39,285	0.20%	\$ 750	3.96%	\$ 14,973	15.31%	\$ 57,803	10.34%	\$ 39,667	59.79%	\$ 225,790
CH 1010-000300 - Corporate Communications	\$ 428,688	12.22%	\$ 52,367	0.23%	\$ 974	4.63%	\$ 19,846	0.00%	\$ -	12.29%	\$ 52,682	70.64%	\$ 302,818
CH 1010-000400 - Finance	\$ 1,737,972	10.40%	\$ 180,785	0.20%	\$ 3,451	3.96%	\$ 68,905	15.31%	\$ 266,000	10.34%	\$ 179,781	59.79%	\$ 1,039,049
CH 1010-000500 - IT Governance	\$ 3,011,535	12.22%	\$ 367,877	0.23%	\$ 6,843	4.63%	\$ 139,420	0.00%	\$ -	12.29%	\$ 370,093	70.64%	\$ 2,127,303
CH 1010-000600 - Human Resources	\$ 586,035	12.22%	\$ 71,588	0.23%	\$ 1,332	4.63%	\$ 27,131	0.00%	\$ -	12.29%	\$ 72,019	70.64%	\$ 413,966
CH 1010-000700 - CI & ePMO	\$ 12	12.22%	\$ 2	0.23%	\$ 0	4.63%	\$ 1	0.00%	\$ -	12.29%	\$ 2	70.64%	\$ 9
CH 1010-000800 - Legal, Regulatory & Govt Relations	\$ 545,154	12.22%	\$ 66,594	0.23%	\$ 1,239	4.63%	\$ 25,238	0.00%	\$ -	12.29%	\$ 66,995	70.64%	\$ 385,089
CH 1010-000900 - Treasury	\$ 247,805	10.40%	\$ 25,777	0.20%	\$ 492	3.96%	\$ 9,825	15.31%	\$ 37,927	10.34%	\$ 25,634	59.79%	\$ 148,150
CH 1010-001000 - HSE	\$ 450,506	12.22%	\$ 55,032	0.23%	\$ 1,024	4.63%	\$ 20,856	0.00%	\$ -	12.29%	\$ 55,364	70.64%	\$ 318,231
CH 1010-001100 - Internal Audit	\$ 329,696	10.40%	\$ 34,295	0.20%	\$ 655	3.96%	\$ 13,071	15.31%	\$ 50,461	10.34%	\$ 34,105	59.79%	\$ 197,109
CH 1010-009010 - Account Payable SS	\$ 136,673	12.22%	\$ 16,695	0.23%	\$ 311	4.63%	\$ 6,327	0.00%	\$ -	12.29%	\$ 16,796	70.64%	\$ 96,544
CH 1010-009100 - Finance CU SS	\$ (677)	10.40%	\$ (70)	0.20%	\$ (1)	3.96%	\$ (27)	15.31%	\$ (104)	10.34%	\$ (70)	59.79%	\$ (405)
CH 1010-009110 - Legal SS	\$ 36,999	12.22%	\$ 4,520	0.23%	\$ 84	4.63%	\$ 1,713	0.00%	\$ -	12.29%	\$ 4,547	70.64%	\$ 26,136
CH 1010-009040 - IT Support Services	\$ 401,507	12.22%	\$ 49,047	0.23%	\$ 912	4.63%	\$ 18,588	0.00%	\$ -	12.29%	\$ 49,342	70.64%	\$ 283,619
CH 1010-009140 - HSE Canada SS	\$ 345	12.22%	\$ 42	0.23%	\$ 1	4.63%	\$ 16	0.00%	\$ -	12.29%	\$ 42	70.64%	\$ 244
CH 1010-009150 - IT Canada (CU) SS	\$ 10,373	12.22%	\$ 1,267	0.23%	\$ 24	4.63%	\$ 480	0.00%	\$ -	12.29%	\$ 1,275	70.64%	\$ 7,327
CH 1010-009130 - Human Resources SS	\$ 89,433	12.22%	\$ 10,925	0.23%	\$ 203	4.63%	\$ 4,140	0.00%	\$ -	12.29%	\$ 10,991	70.64%	\$ 63,174
CH 1010-009030 - Payroll SS	\$ 2,283	12.22%	\$ 279	0.23%	\$ 5	4.63%	\$ 106	0.00%	\$ -	12.29%	\$ 281	70.64%	\$ 1,613
CH 1010-009045 - IT RU SS	\$ 30,926	12.22%	\$ 3,778	0.23%	\$ 70	4.63%	\$ 1,432	0.00%	\$ -	12.29%	\$ 3,801	70.64%	\$ 21,846
CH Corp. FPA - CA	\$ 517,880	10.40%	\$ 53,870	0.20%	\$ 1,028	3.96%	\$ 20,532	15.31%	\$ 79,263	10.34%	\$ 53,571	59.79%	\$ 309,615
CH Tax - CA	\$ 594,533	10.40%	\$ 61,844	0.20%	\$ 1,181	3.96%	\$ 23,571	15.31%	\$ 90,995	10.34%	\$ 61,500	59.79%	\$ 355,442
CH Operational Technology - CA	\$ 104,755	12.22%	\$ 12,796	0.23%	\$ 238	4.63%	\$ 4,850	0.00%	\$ -	12.29%	\$ 12,874	70.64%	\$ 73,997
CH 1010-009050 - Billing	\$ 88,022	12.22%	\$ 10,752	0.23%	\$ 200	4.63%	\$ 4,075	0.00%	\$ -	12.29%	\$ 10,817	70.64%	\$ 62,177
CH 2022 - CH Customer Service	\$ 234,742	100.00%	\$ 234,742	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
WSC Procurement	\$ 265,084	12.22%	\$ 32,382	0.23%	\$ 602	4.63%	\$ 12,272	0.00%	\$ -	12.29%	\$ 32,577	70.64%	\$ 187,252
WSC Operational Technology - US	\$ 81,458	12.22%	\$ 9,951	0.23%	\$ 185	4.63%	\$ 3,771	0.00%	\$ -	12.29%	\$ 10,010	70.64%	\$ 57,541
WSC Admin & Fleet - US	\$ 470,673	12.22%	\$ 57,495	0.23%	\$ 1,069	4.63%	\$ 21,790	0.00%	\$ -	12.29%	\$ 57,842	70.64%	\$ 332,476
WSC Tax - USA	\$ 647,491	10.40%	\$ 67,352	0.20%	\$ 1,286	3.96%	\$ 25,671	15.31%	\$ 99,100	10.34%	\$ 66,978	59.79%	\$ 387,104
WSC Corp. FPA - US	\$ 113,112	10.40%	\$ 11,766	0.20%	\$ 225	3.96%	\$ 4,485	15.31%	\$ 17,312	10.34%	\$ 11,701	59.79%	\$ 67,624
WSC CFO Cost Center - Admin	\$ 741,586	10.40%	\$ 77,140	0.20%	\$ 1,473	3.96%	\$ 29,401	15.31%	\$ 113,502	10.34%	\$ 76,712	59.79%	\$ 443,358
WSC 009010 - Water Service Corporation Admin	\$ 14,312	12.22%	\$ 1,748	0.23%	\$ 33	4.63%	\$ 663	0.00%	\$ -	12.29%	\$ 1,759	70.64%	\$ 10,110
WSC 009015 - Corporate Finance Cost Ctr	\$ 314,587	10.40%	\$ 32,724	0.20%	\$ 625	3.96%	\$ 12,472	15.31%	\$ 48,148	10.34%	\$ 32,542	59.79%	\$ 188,077
WSC 009020 - Accounting/Tax Cost Ctr	\$ 1,858,974	10.40%	\$ 193,371	0.20%	\$ 3,692	3.96%	\$ 73,702	15.31%	\$ 284,521	10.34%	\$ 192,298	59.79%	\$ 1,111,391
WSC 009030 - Communications	\$ 267,596	12.22%	\$ 32,688	0.23%	\$ 608	4.63%	\$ 12,388	0.00%	\$ -	12.29%	\$ 32,885	70.64%	\$ 189,025
WSC 009035 - CI & ePMO	\$ 643,724	12.22%	\$ 78,635	0.23%	\$ 1,463	4.63%	\$ 29,801	0.00%	\$ -	12.29%	\$ 79,108	70.64%	\$ 454,717
WSC 009040 - Human Resources Cost Ctr	\$ 1,764,664	12.22%	\$ 215,564	0.23%	\$ 4,010	4.63%	\$ 81,695	0.00%	\$ -	12.29%	\$ 216,863	70.64%	\$ 1,246,532
WSC 009050 - IT Cost Ctr	\$ 7,619,493	12.22%	\$ 930,767	0.23%	\$ 17,313	4.63%	\$ 352,746	0.00%	\$ -	12.29%	\$ 936,373	70.64%	\$ 5,382,294
WSC 009060 - Billing	\$ 1,098,328	12.22%	\$ 134,167	0.23%	\$ 2,496	4.63%	\$ 50,847	0.00%	\$ -	12.29%	\$ 134,975	70.64%	\$ 775,842
WSC 009070 - Customer Service	\$ 3,005,931	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	100.00%	\$ 3,005,931
WSC 009075 - COO Regulated Utility Cost Ctr	\$ 1,434,658	12.22%	\$ 175,252	0.23%	\$ 3,260	4.63%	\$ 66,418	0.00%	\$ -	12.29%	\$ 176,308	70.64%	\$ 1,013,421
WSC 009080 - CSSO Cost Ctr	\$ 1,021,252	12.22%	\$ 124,752	0.23%	\$ 2,320	4.63%	\$ 47,279	0.00%	\$ -	12.29%	\$ 125,504	70.64%	\$ 721,397
WSC 009084 - CRO Cost Center	\$ 886,259	12.22%	\$ 108,262	0.23%	\$ 2,014	4.63%	\$ 41,030	0.00%	\$ -	12.29%	\$ 108,914	70.64%	\$ 626,040
WSC 009085 - Legal Costs Center	\$ 1,011,241	12.22%	\$ 123,529	0.23%	\$ 2,298	4.63%	\$ 46,816	0.00%	\$ -	12.29%	\$ 124,273	70.64%	\$ 714,326
WSC 009090 - Chicago Admin Cost Ctr	\$ 1,576,839	12.22%	\$ 192,620	0.23%	\$ 3,583	4.63%	\$ 73,000	0.00%	\$ -	12.29%	\$ 193,781	70.64%	\$ 1,113,855
WSC 009100 - HSE Support	\$ 806,784	12.22%	\$ 98,553	0.23%	\$ 1,833	4.63%	\$ 37,350	0.00%	\$ -	12.29%	\$ 99,147	70.64%	\$ 569,900
WSC 009105 - Computer System Cost Ctr	\$ 1,182,111	12.22%	\$ 144,402	0.23%	\$ 2,686	4.63%	\$ 54,726	0.00%	\$ -	12.29%	\$ 145,272	70.64%	\$ 835,025
WSC 009165 - Accounts Payable	\$ 635,759	12.22%	\$ 77,662	0.23%	\$ 1,445	4.63%	\$ 29,433	0.00%	\$ -	12.29%	\$ 78,130	70.64%	\$ 449,091
WSC 009170 - Business Development	\$ 116,796	10.40%	\$ 12,149	0.20%	\$ 232	3.96%	\$ 4,631	15.31%	\$ 17,876	10.34%	\$ 12,082	59.79%	\$ 69,827
WSC 009175 - CGO Office	\$ 1,060,317	10.40%	\$ 110,295	0.20%	\$ 2,106	3.96%	\$ 42,038	15.31%	\$ 162,284	10.34%	\$ 109,682	59.79%	\$ 633,912
WSC CGO - Ex Budget	\$ 248,388	10.40%	\$ 25,837	0.20%	\$ 493	3.96%	\$ 9,848	15.31%	\$ 38,016	10.34%	\$ 25,694	59.79%	\$ 148,499
FSW Board Fees	\$ (245,000)	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	100.00%	\$ (245,000)	0.00%	\$ -
Doyon Board Fees	\$ (135,000)	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	100.00%	\$ (135,000)	0.00%	\$ -	0.00%	\$ -
<b>Total</b>	<b>\$ 42,189,876</b>		<b>\$ 4,810,065</b>		<b>\$ 85,748</b>		<b>\$ 1,736,811</b>		<b>\$ 1,797,400</b>		<b>\$ 4,342,681</b>		<b>\$ 29,417,172</b>

Water Service Corporation of Kentucky  
 Corporate and Regional Allocations  
 For Base Period Ended September 30, 2022

Exhibit 29 Schedule C

Corp Support Services	Corix Adaptive Cost Centers	Amount Allocated to Lower48	Less: Excluded Costs	Net Amount to be Allocated	Tier 2 Allocation % to WSCK	Tier 2 Amount Allocated to WSCK
CII	1010-000100 - Corporate Admin	\$ 2,223,762	\$ 1,028,621	\$ 1,195,142	2.30%	\$ 27,457
CII	1010-000200 - Business Development	\$ 225,790	\$ 225,790	\$ -	2.30%	\$ -
CII	1010-000300 - Corporate Communications	\$ 302,818	\$ 9,606	\$ 293,212	2.30%	\$ 6,736
CII	1010-000400 - Finance	\$ 1,039,049	\$ 47,404	\$ 991,645	2.30%	\$ 22,782
CII	1010-000500 - IT Governance	\$ 2,127,303	\$ 42,119	\$ 2,085,184	2.30%	\$ 47,904
CII	1010-000600 - Human Resources	\$ 413,966	\$ -	\$ 413,966	2.30%	\$ 9,510
CII	1010-000700 - CI & ePMO	\$ 9	\$ -	\$ 9	2.30%	\$ 0
CII	1010-000800 - Legal, Regulatory & Govt Relations	\$ 385,089	\$ -	\$ 385,089	2.30%	\$ 8,847
CII	1010-000900 - Treasury	\$ 148,150	\$ -	\$ 148,150	2.30%	\$ 3,404
CII	1010-001000 - HSE	\$ 318,231	\$ 11,303	\$ 306,928	2.30%	\$ 7,051
CII	1010-001100 - Internal Audit	\$ 197,109	\$ -	\$ 197,109	2.30%	\$ 4,528
CII	1010-001200 - Strategy	\$ -	\$ -	\$ -	2.30%	\$ -
CII	1010-009010 - Account Payable SS	\$ 96,544	\$ -	\$ 96,544	2.30%	\$ 2,218
CII	1010-009100 - Finance CU SS	\$ (405)	\$ -	\$ (405)	2.30%	\$ (9)
CII	1010-009110 - Legal SS	\$ 26,136	\$ -	\$ 26,136	2.30%	\$ 600
CII	1010-009040 - IT Support Services	\$ 283,619	\$ -	\$ 283,619	2.30%	\$ 6,516
CII	1010-009140 - HSE Canada SS	\$ 244	\$ -	\$ 244	2.30%	\$ 6
CII	1010-009150 - IT Canada (CU) SS	\$ 7,327	\$ -	\$ 7,327	2.30%	\$ 168
CII	1010-009130 - Human Resources SS	\$ 63,174	\$ -	\$ 63,174	2.30%	\$ 1,451
CII	1010-009030 - Payroll SS	\$ 1,613	\$ -	\$ 1,613	2.30%	\$ 37
CII	1010-009045 - IT RU SS	\$ 21,846	\$ 1,962	\$ 19,883	2.30%	\$ 457
CII	Corp. FPA - CA	\$ 309,615	\$ 11,308	\$ 298,307	2.30%	\$ 6,853
CII	Tax - CA	\$ 355,442	\$ 13,238	\$ 342,204	2.30%	\$ 7,862
CII	Operational Technology - CA	\$ 73,997	\$ 5,887	\$ 68,110	2.30%	\$ 1,565
CII	1010-009050 - Billing	\$ 62,177	\$ -	\$ 62,177	2.30%	\$ 1,428
CII	2022 - CII Customer Service	\$ -	\$ -	\$ -	2.30%	\$ -
WSC	Procurement	\$ 187,252	\$ -	\$ 187,252	2.30%	\$ 4,302
WSC	Operational Technology - US	\$ 57,541	\$ -	\$ 57,541	2.30%	\$ 1,322
WSC	Admin & Fleet - US	\$ 332,476	\$ 8,227	\$ 324,249	2.30%	\$ 7,449
WSC	Tax - USA	\$ 387,104	\$ -	\$ 387,104	2.30%	\$ 8,893
WSC	Corp. FPA - US	\$ 67,624	\$ -	\$ 67,624	2.30%	\$ 1,554
WSC	CFO Cost Center - Admin	\$ 443,358	\$ 156,936	\$ 286,422	2.30%	\$ 6,580
WSC	009010 - Water Service Corporation Admin	\$ 10,110	\$ -	\$ 10,110	2.30%	\$ 232
WSC	009015 - Corporate Finance Cost Ctr	\$ 188,077	\$ 43,727	\$ 144,350	2.30%	\$ 3,316
WSC	009020 - Accounting/Tax Cost Ctr	\$ 1,111,391	\$ 13,165	\$ 1,098,225	2.30%	\$ 25,230
WSC	009030 - Communications	\$ 189,025	\$ 10,914	\$ 178,112	2.30%	\$ 4,092
WSC	009035 - CI & ePMO	\$ 454,717	\$ 13,563	\$ 441,154	2.30%	\$ 10,135
WSC	009040 - Human Resources Cost Ctr	\$ 1,246,532	\$ 9,891	\$ 1,236,641	2.30%	\$ 28,410
WSC	009050 - IT Cost Ctr	\$ 5,382,294	\$ 142,776	\$ 5,239,518	2.30%	\$ 120,370
WSC	009060 - Billing	\$ 775,842	\$ 9,702	\$ 766,140	2.30%	\$ 17,601
WSC	009070 - Customer Service	\$ 3,005,931	\$ 14,114	\$ 2,991,817	2.30%	\$ 68,733
WSC	009075 - COO Regulated Utility Cost Ctr	\$ 1,013,421	\$ 277,824	\$ 735,596	2.30%	\$ 16,899
WSC	009080 - CSSO Cost Ctr	\$ 721,397	\$ 160,100	\$ 561,297	2.30%	\$ 12,895
WSC	009084 - CRO Cost Center	\$ 626,040	\$ 184,976	\$ 441,064	2.30%	\$ 10,133
WSC	009085 - Legal Costs Center	\$ 714,326	\$ 25,092	\$ 689,234	2.30%	\$ 15,834
WSC	009090 - Chicago Admin Cost Ctr	\$ 1,113,855	\$ 2,662	\$ 1,111,193	2.30%	\$ 25,528
WSC	009100 - HSE Support	\$ 569,900	\$ 10,459	\$ 559,441	2.30%	\$ 12,852
WSC	009105 - Computer System Cost Ctr	\$ 835,025	\$ -	\$ 835,025	2.30%	\$ 19,184
WSC	009165 - Accounts Payable	\$ 449,091	\$ -	\$ 449,091	2.30%	\$ 10,317
WSC	009170 - Business Development	\$ 69,827	\$ 69,827	\$ -	2.30%	\$ -
WSC	009175 - CGO Office	\$ 633,912	\$ 633,912	\$ -	2.30%	\$ -
WSC	CGO - Ex Budget	\$ 148,499	\$ 148,499	\$ -	2.30%	\$ -
WSC	FSW Board Fees	\$ -	\$ -	\$ -	2.30%	\$ -
WSC	Doyon Board Fees	\$ -	\$ -	\$ -	2.30%	\$ -
	<b>Total</b>	<b>\$ 29,417,172</b>	<b>\$ 3,333,604</b>	<b>\$ 26,083,568</b>		<b>\$ 599,233</b>
691000	Corporate Allocation					\$ 530,500
692000	Regional Allocation					\$ 68,733
194006	Oracle Fusion - Non-Current Asset - Net balance	\$ 7,077,287	\$ -	\$ 7,077,287	2.30%	\$ 162,591
691000	Oracle Fusion - Amortization	\$ 1,088,813	\$ -	\$ 1,088,813	2.30%	\$ 25,014

Notes:

1 - Includes cost related to customer outreach & awareness, corporate donations, incentive bonus, business development, transition and transformation, and Canadian-only operations.

Corp Support Services	Corix Cost Centers	Budget Forecast Period 2023	Tier 1 Allocation	Amount	Tier 1 %	Amount	Tier 1 %	Amount	Tier 1 %	Amount	Tier 1 %	Amount	Tier 1 %	Amount	Tier 1 %
			% Cdn Utilities, ESC	Allocated to Cdn Utilities, ESC	Allocated Gillem	Allocated CT	Allocated to CT	Allocated Investment	Allocated to Investment	Allocated Alaska	Allocated to Alaska	Allocated Lower48	Allocated to Lower48		
CII	1010-000100 - Corporate Admin	\$ 3,264,565	10.40%	\$ 339,581	0.20%	\$ 6,483	3.96%	\$ 129,429	15.31%	\$ 499,650	10.34%	\$ 337,696	59.79%	\$ 1,951,725	
CII	1010-000200 - Business Development	\$ 411,493	10.40%	\$ 42,804	0.20%	\$ 817	3.96%	\$ 16,314	15.31%	\$ 62,980	10.34%	\$ 42,566	59.79%	\$ 246,012	
CII	1010-000300 - Corporate Communications	\$ 437,639	12.22%	\$ 53,460	0.23%	\$ 994	4.63%	\$ 20,261	0.00%	\$ -	12.29%	\$ 53,782	70.64%	\$ 309,142	
CII	1010-000400 - Finance	\$ 1,188,005	10.40%	\$ 123,577	0.20%	\$ 2,359	3.96%	\$ 47,100	15.31%	\$ 181,827	10.34%	\$ 122,891	59.79%	\$ 710,251	
CII	1010-000500 - IT Governance	\$ 3,311,461	12.22%	\$ 404,515	0.23%	\$ 7,524	4.63%	\$ 153,305	0.00%	\$ -	12.29%	\$ 406,952	70.64%	\$ 2,339,166	
CII	1010-000600 - Human Resources	\$ 604,569	12.22%	\$ 73,852	0.23%	\$ 1,374	4.63%	\$ 27,989	0.00%	\$ -	12.29%	\$ 74,297	70.64%	\$ 427,058	
CII	1010-000700 - CI & ePMO	\$ 0	12.22%	\$ 0	0.23%	\$ 0	4.63%	\$ 0	0.00%	\$ -	12.29%	\$ 0	70.64%	\$ 0	
CII	1010-000800 - Legal, Regulatory & Govt Relations	\$ 566,321	12.22%	\$ 69,179	0.23%	\$ 1,287	4.63%	\$ 26,218	0.00%	\$ -	12.29%	\$ 69,596	70.64%	\$ 400,040	
CII	1010-000900 - Treasury	\$ 256,364	10.40%	\$ 26,667	0.20%	\$ 509	3.96%	\$ 10,164	15.31%	\$ 39,237	10.34%	\$ 26,519	59.79%	\$ 153,268	
CII	1010-001000 - HSE	\$ 400,336	12.22%	\$ 48,903	0.23%	\$ 910	4.63%	\$ 18,534	0.00%	\$ -	12.29%	\$ 49,198	70.64%	\$ 282,791	
CII	1010-001100 - Internal Audit	\$ 275,845	10.40%	\$ 28,694	0.20%	\$ 548	3.96%	\$ 10,936	15.31%	\$ 42,219	10.34%	\$ 28,534	59.79%	\$ 164,915	
CII	1010-009010 - Account Payable SS	\$ 127,367	12.22%	\$ 15,559	0.23%	\$ 289	4.63%	\$ 5,896	0.00%	\$ -	12.29%	\$ 15,652	70.64%	\$ 89,970	
CII	1010-009110 - Legal SS	\$ 204	12.22%	\$ 25	0.23%	\$ 0	4.63%	\$ 9	0.00%	\$ -	12.29%	\$ 25	70.64%	\$ 144	
CII	1010-009040 - IT Support Services	\$ 89,087	12.22%	\$ 10,883	0.23%	\$ 202	4.63%	\$ 4,124	0.00%	\$ -	12.29%	\$ 10,948	70.64%	\$ 62,930	
CII	1010-009140 - HSE Canada SS	\$ 558	12.22%	\$ 68	0.23%	\$ 1	4.63%	\$ 26	0.00%	\$ -	12.29%	\$ 69	70.64%	\$ 394	
CII	1010-009130 - Human Resources SS	\$ 100,027	12.22%	\$ 12,219	0.23%	\$ 227	4.63%	\$ 4,631	0.00%	\$ -	12.29%	\$ 12,292	70.64%	\$ 70,658	
CII	1010-009030 - Payroll SS	\$ 213	12.22%	\$ 26	0.23%	\$ 0	4.63%	\$ 10	0.00%	\$ -	12.29%	\$ 26	70.64%	\$ 151	
CII	Corp. FPA - CA	\$ 670,669	10.40%	\$ 69,763	0.20%	\$ 1,332	3.96%	\$ 26,590	15.31%	\$ 102,648	10.34%	\$ 69,376	59.79%	\$ 400,960	
CII	Tax - CA	\$ 760,567	10.40%	\$ 79,114	0.20%	\$ 1,510	3.96%	\$ 30,154	15.31%	\$ 116,407	10.34%	\$ 78,675	59.79%	\$ 454,706	
CII	Operational Technology - CA	\$ 142,485	12.22%	\$ 17,405	0.23%	\$ 324	4.63%	\$ 6,596	0.00%	\$ -	12.29%	\$ 17,510	70.64%	\$ 100,649	
CII	1010-009050 - Billing	\$ 120,755	12.22%	\$ 14,751	0.23%	\$ 274	4.63%	\$ 5,590	0.00%	\$ -	12.29%	\$ 14,840	70.64%	\$ 85,300	
CII	2022 - CII Customer Service	\$ 321,625	100.00%	\$ 321,625	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	
WSC	Procurement	\$ 517,173	12.22%	\$ 63,176	0.23%	\$ 1,175	4.63%	\$ 23,943	0.00%	\$ -	12.29%	\$ 63,556	70.64%	\$ 365,323	
WSC	Operational Technology - US	\$ 326,000	12.22%	\$ 39,823	0.23%	\$ 741	4.63%	\$ 15,092	0.00%	\$ -	12.29%	\$ 40,063	70.64%	\$ 230,282	
WSC	Admin & Fleet - US	\$ 649,068	12.22%	\$ 79,288	0.23%	\$ 1,475	4.63%	\$ 30,049	0.00%	\$ -	12.29%	\$ 79,765	70.64%	\$ 458,491	
WSC	Tax - USA	\$ 891,560	10.40%	\$ 92,740	0.20%	\$ 1,771	3.96%	\$ 35,347	15.31%	\$ 136,456	10.34%	\$ 92,226	59.79%	\$ 533,020	
WSC	Corp. FPA - US	\$ 156,355	10.40%	\$ 16,264	0.20%	\$ 311	3.96%	\$ 6,199	15.31%	\$ 23,931	10.34%	\$ 16,174	59.79%	\$ 93,477	
WSC	CFO Cost Center - Admin	\$ 1,019,372	10.40%	\$ 106,035	0.20%	\$ 2,024	3.96%	\$ 40,415	15.31%	\$ 156,018	10.34%	\$ 105,447	59.79%	\$ 609,433	
WSC	009010 - Water Service Corporation Admin	\$ 15,670	12.22%	\$ 1,914	0.23%	\$ 36	4.63%	\$ 725	0.00%	\$ -	12.29%	\$ 1,926	70.64%	\$ 11,069	
WSC	009020 - Accounting/ Tax Cost Ctr	\$ 1,773,304	10.40%	\$ 184,460	0.20%	\$ 3,522	3.96%	\$ 70,306	15.31%	\$ 271,409	10.34%	\$ 183,436	59.79%	\$ 1,060,173	
WSC	009030 - Communications	\$ 280,709	12.22%	\$ 34,290	0.23%	\$ 638	4.63%	\$ 12,995	0.00%	\$ -	12.29%	\$ 34,497	70.64%	\$ 198,289	
WSC	009035 - CI & ePMO	\$ 707,495	12.22%	\$ 86,425	0.23%	\$ 1,608	4.63%	\$ 32,754	0.00%	\$ -	12.29%	\$ 86,945	70.64%	\$ 499,764	
WSC	009040 - Human Resources Cost Ctr	\$ 1,889,069	12.22%	\$ 230,761	0.23%	\$ 4,292	4.63%	\$ 87,455	0.00%	\$ -	12.29%	\$ 232,151	70.64%	\$ 1,334,409	
WSC	009050 - IT Cost Ctr	\$ 7,583,169	12.22%	\$ 926,330	0.23%	\$ 17,230	4.63%	\$ 351,064	0.00%	\$ -	12.29%	\$ 931,909	70.64%	\$ 5,356,635	
WSC	009060 - Billing	\$ 1,057,962	12.22%	\$ 129,236	0.23%	\$ 2,404	4.63%	\$ 48,979	0.00%	\$ -	12.29%	\$ 130,015	70.64%	\$ 747,329	
WSC	009070 - Customer Service	\$ 3,160,120	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	100.00%	\$ 3,160,120	
WSC	009075 - COO Regulated Utility Cost Ctr	\$ 1,456,535	12.22%	\$ 177,925	0.23%	\$ 3,309	4.63%	\$ 67,431	0.00%	\$ -	12.29%	\$ 178,996	70.64%	\$ 1,028,874	
WSC	009080 - CSSO Cost Ctr	\$ 845,534	12.22%	\$ 103,287	0.23%	\$ 1,921	4.63%	\$ 39,144	0.00%	\$ -	12.29%	\$ 103,909	70.64%	\$ 597,272	
WSC	009084 - CRO Cost Center	\$ 916,910	12.22%	\$ 112,006	0.23%	\$ 2,083	4.63%	\$ 42,448	0.00%	\$ -	12.29%	\$ 112,681	70.64%	\$ 647,691	
WSC	009085 - Legal Costs Center	\$ 1,072,613	12.22%	\$ 131,026	0.23%	\$ 2,437	4.63%	\$ 49,657	0.00%	\$ -	12.29%	\$ 131,815	70.64%	\$ 757,678	
WSC	009090 - Chicago Admin Cost Ctr	\$ 1,408,025	12.22%	\$ 171,999	0.23%	\$ 3,199	4.63%	\$ 65,185	0.00%	\$ -	12.29%	\$ 173,035	70.64%	\$ 994,608	
WSC	009100 - HSE Support	\$ 842,416	12.22%	\$ 102,906	0.23%	\$ 1,914	4.63%	\$ 39,000	0.00%	\$ -	12.29%	\$ 103,526	70.64%	\$ 595,070	
WSC	009105 - Computer System Cost Ctr	\$ 1,576,164	12.22%	\$ 192,538	0.23%	\$ 3,581	4.63%	\$ 72,969	0.00%	\$ -	12.29%	\$ 193,698	70.64%	\$ 1,113,378	
WSC	009165 - Accounts Payable	\$ 645,926	12.22%	\$ 78,904	0.23%	\$ 1,468	4.63%	\$ 29,903	0.00%	\$ -	12.29%	\$ 79,379	70.64%	\$ 456,272	
WSC	009170 - Business Development	\$ 161,349	10.40%	\$ 16,784	0.20%	\$ 320	3.96%	\$ 6,397	15.31%	\$ 24,695	10.34%	\$ 16,690	59.79%	\$ 96,463	
WSC	009175 - CGO Office	\$ 1,115,809	10.40%	\$ 116,067	0.20%	\$ 2,216	3.96%	\$ 44,238	15.31%	\$ 170,777	10.34%	\$ 115,422	59.79%	\$ 667,088	
WSC	CGO - Ex Budget	\$ 127,001	10.40%	\$ 13,211	0.20%	\$ 252	3.96%	\$ 5,035	15.31%	\$ 19,438	10.34%	\$ 13,137	59.79%	\$ 75,928	
WSC	FSW Board Fees	\$ (245,000)	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	100.00%	\$ (245,000)	0.00%	\$ -	
WSC	Doyon Board Fees	\$ (135,000)	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	100.00%	\$ (135,000)	0.00%	\$ -	0.00%	\$ -	
	<b>Total</b>	<b>\$ 42,865,464</b>		<b>\$ 4,960,064</b>		<b>\$ 86,893</b>		<b>\$ 1,760,606</b>		<b>\$ 1,712,691</b>		<b>\$ 4,406,844</b>		<b>\$ 29,938,365</b>	

Water Service Corporation of Kentucky  
Corporate and Regional Allocations  
For Forecast Period ending December 31, 2023

Exhibit 29 Schedule C

Corp Support Services	Corix Cost Centers	Amount Allocated to Lower48	Less: Excluded Costs <sup>1</sup>	Net Amount to be Allocated	Tier 2 Allocation % to WSCK	Tier 2 Amount Allocated to WSCK
CII	1010-000100 - Corporate Admin	\$ 1,951,725	\$ 776,753	\$ 1,174,972	2.30%	\$ 26,993
CII	1010-000200 - Business Development	\$ 246,012	\$ 246,012	\$ -	2.30%	\$ -
CII	1010-000300 - Corporate Communications	\$ 309,142	\$ 9,042	\$ 300,100	2.30%	\$ 6,894
CII	1010-000400 - Finance	\$ 710,251	\$ -	\$ 710,251	2.30%	\$ 16,317
CII	1010-000500 - IT Governance	\$ 2,339,166	\$ -	\$ 2,339,166	2.30%	\$ 53,739
CII	1010-000600 - Human Resources	\$ 427,058	\$ -	\$ 427,058	2.30%	\$ 9,811
CII	1010-000700 - CI & ePMO	\$ 0	\$ -	\$ 0	2.30%	\$ 0
CII	1010-000800 - Legal, Regulatory & Govt Relations	\$ 400,040	\$ -	\$ 400,040	2.30%	\$ 9,190
CII	1010-000900 - Treasury	\$ 153,268	\$ -	\$ 153,268	2.30%	\$ 3,521
CII	1010-001000 - HSE	\$ 282,791	\$ 11,302	\$ 271,489	2.30%	\$ 6,237
CII	1010-001100 - Internal Audit	\$ 164,915	\$ -	\$ 164,915	2.30%	\$ 3,789
CII	1010-009010 - Account Payable SS	\$ 89,970	\$ -	\$ 89,970	2.30%	\$ 2,067
CII	1010-009110 - Legal SS	\$ 144	\$ -	\$ 144	2.30%	\$ 3
CII	1010-009040 - IT Support Services	\$ 62,930	\$ -	\$ 62,930	2.30%	\$ 1,446
CII	1010-009140 - HSE Canada SS	\$ 394	\$ -	\$ 394	2.30%	\$ 9
CII	1010-009130 - Human Resources SS	\$ 70,658	\$ -	\$ 70,658	2.30%	\$ 1,623
CII	1010-009030 - Payroll SS	\$ 151	\$ -	\$ 151	2.30%	\$ 3
CII	Corp. FPA - CA	\$ 400,960	\$ 11,244	\$ 389,717	2.30%	\$ 8,953
CII	Tax - CA	\$ 454,706	\$ 12,088	\$ 442,618	2.30%	\$ 10,169
CII	Operational Technology - CA	\$ 100,649	\$ 8,085	\$ 92,564	2.30%	\$ 2,127
CII	1010-009050 - Billing	\$ 85,300	\$ -	\$ 85,300	2.30%	\$ 1,960
CII	2022 - CII Customer Service	\$ -	\$ -	\$ -	2.30%	\$ -
WSC	Procurement	\$ 365,323	\$ -	\$ 365,323	2.30%	\$ 8,393
WSC	Operational Technology - US	\$ 230,282	\$ -	\$ 230,282	2.30%	\$ 5,290
WSC	Admin & Fleet - US	\$ 458,491	\$ 11,327	\$ 447,165	2.30%	\$ 10,273
WSC	Tax - USA	\$ 533,020	\$ -	\$ 533,020	2.30%	\$ 12,245
WSC	Corp. FPA - US	\$ 93,477	\$ -	\$ 93,477	2.30%	\$ 2,148
WSC	CFO Cost Center - Admin	\$ 609,433	\$ 221,595	\$ 387,837	2.30%	\$ 8,910
WSC	009010 - Water Service Corporation Admin	\$ 11,069	\$ -	\$ 11,069	2.30%	\$ 254
WSC	009020 - Accounting/Tax Cost Ctr	\$ 1,060,173	\$ 13,660	\$ 1,046,512	2.30%	\$ 24,042
WSC	009030 - Communications	\$ 198,289	\$ 14,989	\$ 183,299	2.30%	\$ 4,211
WSC	009035 - CI & ePMO	\$ 499,764	\$ 14,073	\$ 485,691	2.30%	\$ 11,158
WSC	009040 - Human Resources Cost Ctr	\$ 1,334,409	\$ 10,263	\$ 1,324,146	2.30%	\$ 30,420
WSC	009050 - IT Cost Ctr	\$ 5,356,635	\$ 162,046	\$ 5,194,589	2.30%	\$ 119,338
WSC	009060 - Billing	\$ 747,329	\$ 10,067	\$ 737,261	2.30%	\$ 16,938
WSC	009070 - Customer Service	\$ 3,160,120	\$ 14,644	\$ 3,145,476	2.30%	\$ 72,263
WSC	009075 - COO Regulated Utility Cost Ctr	\$ 1,028,874	\$ 294,887	\$ 733,987	2.30%	\$ 16,862
WSC	009080 - CSSO Cost Ctr	\$ 597,272	\$ 165,802	\$ 431,470	2.30%	\$ 9,912
WSC	009084 - CRO Cost Center	\$ 647,691	\$ 203,839	\$ 443,852	2.30%	\$ 10,197
WSC	009085 - Legal Costs Center	\$ 757,678	\$ 26,036	\$ 731,642	2.30%	\$ 16,808
WSC	009090 - Chicago Admin Cost Ctr	\$ 994,608	\$ -	\$ 994,608	2.30%	\$ 22,850
WSC	009100 - HSE Support	\$ 595,070	\$ 10,852	\$ 584,218	2.30%	\$ 13,422
WSC	009105 - Computer System Cost Ctr	\$ 1,113,378	\$ -	\$ 1,113,378	2.30%	\$ 25,578
WSC	009165 - Accounts Payable	\$ 456,272	\$ -	\$ 456,272	2.30%	\$ 10,482
WSC	009170 - Business Development	\$ 96,463	\$ 96,463	\$ -	2.30%	\$ -
WSC	009175 - CGO Office	\$ 667,088	\$ 667,088	\$ -	2.30%	\$ -
WSC	CGO - Ex Budget	\$ 75,928	\$ 75,928	\$ -	2.30%	\$ -
WSC	FSW Board Fees	\$ -	\$ -	\$ -	2.30%	\$ -
WSC	Doyon Board Fees	\$ -	\$ -	\$ -	2.30%	\$ -
	<b>Total</b>	<b>\$ 29,938,365</b>	<b>\$ 3,088,084</b>	<b>\$ 26,850,281</b>		<b>\$ 616,847</b>
691000	Corporate Allocation					\$ 544,584
692000	Regional Allocation					\$ 72,263
194006	Oracle Fusion - Non-Current Asset - Net balance	\$ 6,260,677	\$ -	\$ 6,260,677	2.30%	\$ 143,830
691000	Oracle Fusion - Amortization	\$ 1,088,813	\$ -	\$ 1,088,813	2.30%	\$ 25,014

Notes:

1 - Includes cost related to customer outreach & awareness, corporate donations, incentive bonus, business development, transition and transformation, and Canadian-only operations.

# **Exhibit 30**

**Water Service Corporation of Kentucky**

**Docket No. 2022-00147**

**Forecast Period Filing Requirement: 807 KAR 5:001, Section 16(8)(d)**

**Exhibit 30**

**Requirement:** Summary of jurisdictional adjustments to operating income by major account with supporting schedules for individual adjustments and jurisdictional factors;

**Response:** Jurisdictional Factors are not applicable to Water Service Corporation of Kentucky in this proceeding.



# **Exhibit 31**

Water Service Corporation of Kentucky

Case No: 2022-00147

Summary of Organization Legal, Outside Services, Holiday Events/Picnics, Advertising, Memberships & Dues, Misc Expense and Rate Case Amortization

Base Period Ended September 30, 2022

Forecasted Period Ended December 31, 2023

Line No.	Account #	Account Name	Vendor Name/Description	Base Year Actuals	Base Year Estimated	Total Base Year	Total Forecast Period
1							
2	540400	Legal	Travis, Pruitt & Powers	\$ 21,932.75	\$ 9,003.50	\$ 30,936.25	\$ 18,071.25
3		<b>Total Legal</b>		<b>21,932.75</b>	<b>9,003.50</b>	<b>30,936.25</b>	<b>18,071.25</b>
4							
7	549000	Other Outside Services	City of Clinton	1,834.32	3,397.93	5,232.25	5,232.25
10	549000	Other Outside Services	CSC Annual Invoice	107.73		107.73	107.73
11		<b>Total Outside Services</b>		<b>1,942.05</b>	<b>3,397.93</b>	<b>5,339.98</b>	<b>5,339.98</b>
12							
13	587100	Holiday Events/Picnics	Kroger (Gift Cards)	900.00		900.00	-
14	587100	Holiday Events/Picnics	Walmart (Gift Cards)	600.00		600.00	-
15	587100	Holiday Events/Picnics	Imperial Bait & Tackle (Gift Card)	150.00		150.00	-
16		<b>Total Holiday Events/Picnics</b>		<b>1,650.00</b>	<b>-</b>	<b>1,650.00</b>	<b>-</b>
17							
18	611100	Rate Case Amortization	2022 Rate Case Amortization				109,388.78
19	611100	Rate Case Amortization	2020 Rate Case Amortization	25,658.82	25,658.82	51,317.64	51,317.64
20		<b>Total Rate Case Amortization</b>		<b>25,658.82</b>	<b>25,658.82</b>	<b>51,317.64</b>	<b>160,706.42</b>
21							
22	621100	Advertising	G&C Supply Co	44.40		44.40	-
23	621100	Advertising	The Hickman County Times	10.00		10.00	-
24	621100	Advertising	Middlesboro News	84.42		84.42	-
25		<b>Total Advertising</b>		<b>138.82</b>	<b>-</b>	<b>138.82</b>	<b>-</b>
26							
27	629100	Memberships and Dues	National Assoc of Water Co's	5,512.03		5,512.03	5,512.03
28	629100	Memberships and Dues	KWWOA Membership Fee	180.00		180.00	60.00
31	629100	Memberships and Dues	KY Rural Water Assoc Membership Fee	550.00		550.00	550.00
32	629100	Memberships and Dues	Hickman County Times Subscription	20.00		20.00	20.00
33	629100	Memberships and Dues	KWWOA Membership Fee	60.00		60.00	60.00
34		<b>Total Memberships and Dues</b>		<b>6,322.03</b>	<b>-</b>	<b>6,322.03</b>	<b>6,202.03</b>
35							

# **Exhibit 32**

Water Service Corporation of Kentucky  
Docket No. 2022-00147  
Payroll Analysis and Executive Compensation

Exhibit 32

Line No.	Description	Forecast		Senior VP		President	
		Base Period*	Period*	Base Period*	Forecast Period*	Base Period*	Forecast Period*
1	Base Wages	\$ 756,228	\$ 821,306	\$ 3,617	\$ 3,617	\$ 52,197	\$ 53,763
2	Overtime Wages	40,857	44,675	-	-	-	-
3	Holiday Wages	52,385	58,714	-	-	-	-
4	On-Call Wages	836	836	-	-	-	-
5	Deferred Compensation	10,756	11,163	702	702	10,054	10,439
6	Total Salaries & Wages	<u>861,062</u>	<u>936,694</u>	<u>4,319</u>	<u>4,319</u>	<u>62,251</u>	<u>64,202</u>
7	401K Non-Elective Contribution	22,171	27,957	121	124	1,738	1,792
8	401K Match	20,554	37,276	161	166	2,318	2,389
9	Dental	6,808	6,239	6	6	200	200
10	Health Insurance, Net	155,805	188,595	150	159	4,993	5,295
11	Term Life Insurance, Net	8,374	8,374	-	-	-	-
12	Other Employee Benefits (Vision)	1,282	1,879	2	2	49	54
13	Total Direct Benefits	<u>214,993</u>	<u>270,321</u>	<u>440</u>	<u>458</u>	<u>9,298</u>	<u>9,731</u>
14	FICA	64,037	69,712	175	178	3,083	3,128
15	Federal Unemployment Tax	582	582	0	0	9	9
16	State Unemployment Tax	1,678	1,678	2	2	54	54
17	Total Payroll Taxes	<u>66,297</u>	<u>71,972</u>	<u>178</u>	<u>181</u>	<u>3,146</u>	<u>3,192</u>
18	Total Compensation and Taxes	<u>\$ 1,142,352</u>	<u>\$ 1,278,986</u>	<u>\$ 4,936</u>	<u>\$ 4,957</u>	<u>\$ 74,695</u>	<u>\$ 77,125</u>
19	Straight-Time Hours	28,834	28,834	21	21	461	461
20	Overtime Hours	1,277	1,277	-	-	-	-
21	Holiday Hours	1,113	1,113	-	-	-	-

\*Regional employees are only included at amounts allocated to Water Service Corporation of Kentucky.

# **Exhibit 33**



# **Exhibit 34**

Water Service Corporation of Kentucky  
Case No. 2022-00147  
Rate Case Exhibits  
Base Period: September 30, 2022  
Forecast Period: December 31, 2023

Exhibit 34

Required Return & Cost of Debt

Line No.	Item	Capital Structure	Cost Rates	Retention Factor	Gross Revenue Effect
		[A]	[B]	[C]	[D]
	<b><u>Rate Base Factor - Base Period</u></b>				
1	Debt	50.00%	4.43%	0.998000	2.2198%
2	Equity	50.00%	10.62%	0.748999	7.0895%
3	Total	<u>100.00%</u>			<u>9.3093%</u>
	<b><u>Rate Base Factor - Forecast Period</u></b>				
4	Debt	50.29%	4.71%	0.998000	2.3745%
5	Equity	49.71%	10.62%	0.748999	7.0478%
6	Total	<u>100.00%</u>			<u>9.4223%</u>
7					
8		Retention			
9		Factor			
10		<u>[E]</u>			
11	<b><u>Net Income Factor:</u></b>				
12	Total revenue	1.000000			
13	PSC Assessment Fee (L12 x 0.2%)	0.002000			
14	Balance (L12 - L13)	<u>0.998000</u>			
15	State income tax (L14 x 5%)	0.049900			
16	Balance (L14 - L15)	<u>0.948100</u>			
17	Federal income tax (L17 x 21%)	0.199101			
18	Retention factor (L17 - L18)	<u>0.748999</u>			

Column Calculations:

[A]- Company's capital structure, estimated as of September 30, 2022 and forecasted 13-month average through December 31, 2023

[B]- Company's cost of debt and required return on equity, estimated as of September 30, 2022 and 13-month average through December 31, 2023

[C]- Column [E] Line 14, and 18 respectively

[D]- Column [A] multiplied by Column [B] divided by Column [C]



# **Exhibit 35**

Water Service Corporation of Kentucky

Case No. 2022-00147

Rate Case Exhibits

Base Period: September 30, 2022

Forecast Period: December 31, 2023

Exhibit 35

Rate Base Return

Line No.	Description	Capitalization Ratio	Original Cost Rate Base	Embedded Cost	Overall Cost Rate	Net Operating Income
		(a)	(b)	(c)	(d)	(e)
1	<b>Base Period:</b>					
2	Debt	50.00%	\$3,807,422	4.43%	2.22%	\$162,513
3	Equity	50.00%	3,807,422	-4.26%	-2.13%	(155,925)
4	Total	100.00%	\$7,614,844		0.09%	\$6,588
5	<b>Forecast Period, Present Rates:</b>					
6	Debt	50.29%	\$3,888,057	4.71%	2.37%	\$182,932
7	Equity	49.71%	3,842,646	-9.03%	-4.49%	(346,585)
8	Total	100.00%	7,730,703		-2.12%	(\$163,653)
9	<b>Forecast Period, Proposed Rates:</b>					
10	Debt	50.29%	\$3,888,057	4.71%	2.37%	\$183,199
11	Equity	49.71%	3,842,646	10.60%	5.27%	407,320
12	Total	100.00%	7,730,703		7.64%	\$590,519

# **Exhibit 36**

Water Service Corporation of Kentucky

Exhibit 36

Case No. 2022-00147

Rate Case Exhibits

Base Period: September 30, 2022

Forecast Period: December 31, 2023

Gross Revenue Requirement

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>	<u>Retention Factor</u>	<u>Revenue Requirement</u>
		(a)	(b)	(c)
	<u>Operating revenue deductions:</u>			
1	Maintenance expenses	\$477,234		
2	General expenses	2,280,371		
3	Depreciation expense	474,205		
4	Amortization of PAA	(3,660)		
5	TOTI (excluding Utility/Commission Taxes)	188,593		
6	Amortization of CIAC	(10,356)		
7	Total operating revenue deductions	<u>\$3,406,386</u>	0.998000	\$3,413,212
8	<u>Net operating income for a return:</u>			
9	Debt service return	\$183,199	0.998000	183,566
10	Equity return	407,320	0.748999	543,820
11				
12				
13				
14	Gross Revenue Requirement			<u>\$4,140,598</u>

# **Exhibit 37**

**Water Service Corporation of Kentucky**

**Exhibit 37**

**Case No. 2022-00147**

**Rate Case Exhibits**

**Base Period: September 30, 2022**

**Forecast Period: December 31, 2023**

**Service Revenue Requirement**

<u>Line No.</u>	<u>Item</u>	<u>Amount</u>
		[A]
1	Revenues	1.0000
2	Uncollectible accounts	(0.0393)
3	Service revenue factor	<u>0.9607</u>
4	Total revenue requirement	4,140,598
5	Less: Misc revenues	<u>(297)</u>
6	Revenues excl misc revenues	4,140,300
7	Service revenue factor	<u>0.9607</u>
8	Service revenues	<u><u>4,309,579</u></u>

# **Exhibit 38**

Water Service Corporation of Kentucky

Exhibit 38

Case No. 2022-00147

Comparative Income Statements

(Does not reflect revenues from current filing)

Line No.	Description	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Base Period	Forecasted Period
1	OPERATING INCOME:												
2	Operating Revenues	\$ 2,292,931	\$ 2,226,140	\$ 2,268,570	\$ 2,179,622	\$ 2,366,170	\$ 2,477,391	\$ 2,647,250	\$ 2,939,700	\$ 2,923,208	\$ 3,406,420	\$ 3,254,763	\$ 3,262,188
3													
4	Operating Expenses	1,579,727	1,550,916	1,584,106	1,609,332	1,694,054	1,785,800	1,987,769	2,253,101	2,381,740	2,855,773	2,737,669	2,885,729
5	Depreciation Expenses	314,153	300,450	304,571	355,534	295,762	282,544	300,413	383,639	409,035	329,285	381,999	463,849
6	Amortization of Utility Plant Acquisition Adjustment	(3,660)	(3,660)	(3,660)	(3,660)	(3,660)	(3,660)	(3,660)	(3,660)	(3,660)	(3,660)	(3,660)	(3,660)
7	Taxes Other Than Income	135,765	105,699	140,129	146,047	133,608	156,799	101,742	242,731	210,678	164,921	186,176	195,232
8	Income Taxes	42,832	61,953	(128,120)	110,861	102,828	(380,233)	25,171	17,790	7,486	99,295	(54,009)	(115,309)
9	Utility Operating Expenses (Lines 4 to 8)	2,068,817	2,015,358	1,897,026	2,218,114	2,222,592	1,841,250	2,411,435	2,893,601	3,005,279	3,445,614	3,248,175	3,425,841
10													
11	Utility Operating Income (Line 2 - Line 9)	224,114	210,782	371,544	(38,492)	143,578	636,142	235,814	46,100	(82,070)	(39,194)	6,588	(163,653)
12													
13	Income From Utility Plant Leased to Others	1,300	2,000	3,300									
14	Gains (Losses) from Disposition of Utility Property	2,970	1,000	3,276		6,350	4,277	7,356					
15	Total Utility Operating Income (Line 11 + Lines 13 to 14)	228,384	213,782	378,120	(38,492)	149,928	640,419	243,170	46,100	(82,070)	(39,194)	6,588	(163,653)
16													
17	OTHER INCOME AND DEDUCTIONS:												
18	Revenues From Merchandising, Jobbing and Contract Work				159,090	178,698	177,741						
19	Costs and Expenses of Merchandising, Jobbing and Contract Work												
20	Interest and Dividend Income												
21	Allowance for funds Used During Constructions	1,731	17	1,814	5,168	1,278	1,025	234	3,026	12,349	154		26,149
22	Nonutility Income												
23	Miscellaneous Nonutility Expenses												
24	Total Other Income and Deductions (Lines 18 to 23)	1,731	17	1,814	164,258	179,976	178,766	234	3,026	12,349	154	-	26,149
25													
26	INTEREST EXPENSE:												
27	Interest Expense	180,121	172,990	171,154	174,689	173,988	156,983	157,961	165,521	154,904	137,627	169,050	183,199
28	Amortization of Debt Discount and Exp.												
29	Amortization of Premium on Debt												
30	Total Interest Expense (Lines 27 to 29)	180,121	172,990	171,154	174,689	173,988	156,983	157,961	165,521	154,904	137,627	169,050	183,199
31													
32	EXTRAORDINARY ITEMS:												
33	Extraordinary Income							957	4,149	1,063	(5,728)		
34	Extraordinary Deductions												
35	Income Taxes, Extraordinary Items												
36	Total Extraordinary Items (Lines 33 to 35)	-	-	-	-	-	-	957	4,149	1,063	(5,728)	-	-
37													
38	NET INCOME (Line 15 + Line 24 - Line 30 + Line 36)	\$ 49,994	\$ 40,809	\$ 208,780	\$ (48,923)	\$ 155,916	\$ 662,202	\$ 86,401	\$ (112,246)	\$ (223,562)	\$ (182,395)	\$ (162,461)	\$ (320,703)



Water Service Corporation of Kentucky  
Case No. 2022-00147  
Comparative Income Statements  
(Does not reflect revenues from current filing)

Exhibit 38

Line No.	Description	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Base Period	Forecasted Period
1	ASSETS:												
2	UTILITY PLANT:												
3	Utility Plant	\$ 10,657,790	\$ 10,939,196	\$ 11,439,859	\$ 12,156,525	\$ 12,442,104	\$ 12,723,289	\$ 12,961,560	\$ 13,330,826	\$ 13,639,094	\$ 13,602,572	\$ 13,790,032	\$ 15,085,341
4	Accumulated Depreciation and Amortization	(5,010,382)	(4,757,705)	(5,021,032)	(5,358,464)	(5,544,674)	(5,702,602)	(5,963,864)	(6,312,809)	(6,683,645)	(6,709,374)	(7,028,400)	(7,391,108)
5	Net Plant	5,647,408	6,181,491	6,418,827	6,798,061	6,897,430	7,020,687	6,997,696	7,018,017	6,955,449	6,893,198	6,761,632	7,694,233
6													
7	Utility Plant Acquisition Adjustments (Net)	(146,419)	(142,759)	(139,099)	(135,438)	(131,778)	(128,117)	(124,457)	(120,796)	(117,136)	(113,475)	(110,730)	(106,154)
8	Total Net Utility Plant	5,500,989	6,038,732	6,279,728	6,662,623	6,765,652	6,892,570	6,873,239	6,897,221	6,838,313	6,779,723	6,650,902	7,588,078
9													
10	CURRENT AND ACCRUED ASSETS:												
11	Cash	23,078	48,602	39,716	135,263	86,229	108,453	58,178	184,972	138,629	19,709	44,689	36,092
12	Special Deposits	6,100	6,100	6,100	6,100	6,100	6,100	6,100	6,100	6,100	6,100	6,100	6,100
	Accounts and Notes Receivable, Less Accumulated Provision for												
13	Uncollectible Accounts	447,433	442,685	418,299	419,959	508,194	521,489	489,568	641,061	875,431	1,039,450	853,198	995,348
14	Accounts Receivable from Associated Companies	617,693	597,233	500,503	(16,264)	287,134	520,796	669,630	498,801	547,265	6,265	378,582	378,582
15	Materials and Supplies				4,728	9,782	8,682	11,121	8,577	4,191	8,536		
16	Prepayments	7,919	7,885	7,700									
17	Misc. Current and Accrued Assets										175,009	162,685	137,730
18	Total Current and Accrued Assets	1,102,223	1,102,505	972,318	549,786	897,439	1,165,520	1,234,597	1,339,511	1,571,616	1,255,069	1,445,253	1,553,852
19													
20	DEFERRED DEBITS:												
21	Unamortized Debt Discount and Expense												
22	Preliminary Survey and Investigation Charges										3,500		
23	Misc. Deferred Debits	180,066	220,314	286,213	344,558	303,671	207,391	221,423	221,796	222,755	831,186	1,219,312	915,687
24	Total Deferred Debits	180,066	220,314	286,213	344,558	303,671	207,391	221,423	221,796	222,755	834,686	1,219,312	915,687
25													
26	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 6,783,278</b>	<b>\$ 7,361,551</b>	<b>\$ 7,538,259</b>	<b>\$ 7,556,967</b>	<b>\$ 7,966,762</b>	<b>\$ 8,265,481</b>	<b>\$ 8,329,259</b>	<b>\$ 8,458,528</b>	<b>\$ 8,632,684</b>	<b>\$ 8,869,478</b>	<b>\$ 9,315,467</b>	<b>\$ 10,057,618</b>
27													
28	EQUITY AND LIABILITIES:												
29	EQUITY CAPITAL:												
30	Common Stock Issued	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
31	Other Paid-In Capital	5,067,941	5,067,438	5,067,438	5,067,438	5,067,438	5,067,438	5,067,438	5,067,438	2,834,076	2,834,076	2,834,076	2,834,076
32	Retained Earnings	(822,380)	(415,155)	(206,375)	(276,653)	(120,738)	562,823	649,224	536,977	292,071	109,708	195,104	(343,097)
33	Total Equity Capital	4,246,561	4,653,283	4,862,063	4,791,785	4,947,700	5,631,261	5,717,662	5,605,415	3,127,147	2,944,784	3,030,180	2,491,979
34													

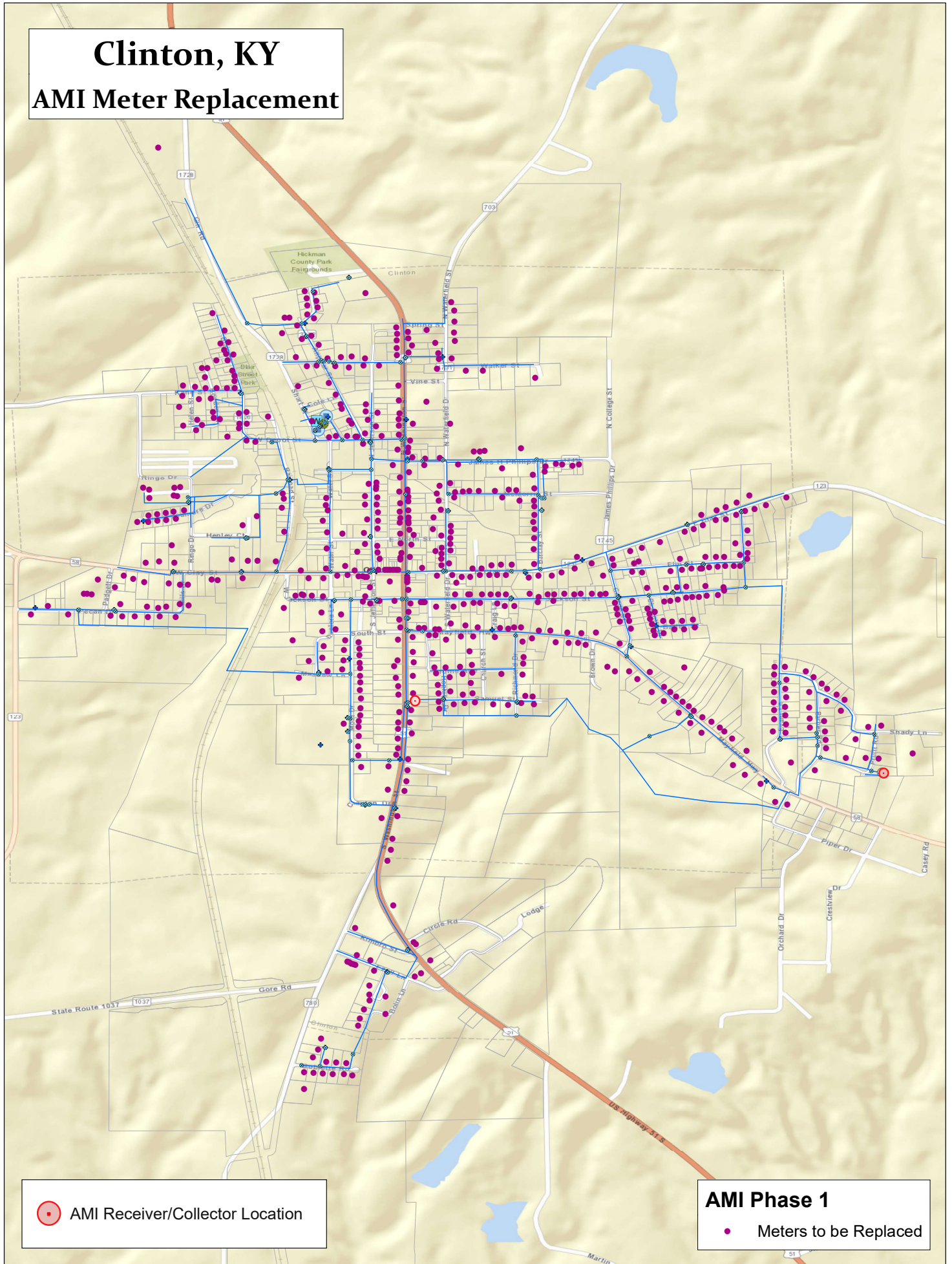
Water Service Corporation of Kentucky  
Case No. 2022-00147  
Comparative Income Statements  
(Does not reflect revenues from current filing)

Exhibit 38

Line No.	Description	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Base Period	Forecasted Period
35	LONG-TERM DEBT:												
36	Bonds												
37	Advances from Associated Companies	(457,635)	(457,635)	(457,635)	(457,635)	(457,635)	(457,635)	(457,635)	(457,635)				
38	Other Long-Term Debt												
39	Total Long Term Debt	(457,635)	(457,635)	(457,635)	(457,635)	(457,635)	(457,635)	(457,635)	(457,635)	-	-	-	-
40													
41	CURRENT AND ACCRUED LIABILITIES:												
42	Accounts Payable	343,219	300,768	389,758	341,598	414,168	342,454	287,146	444,549	727,462	1,034,178	805,727	1,005,272
43	Notes Payable												
44	Accounts Payable to Associated Co.	1,667,633	1,667,633	1,667,633	1,667,633	1,667,633	1,667,633	1,667,633	1,667,633	3,443,359	3,443,359	4,006,096	4,971,690
45	Notes Payable to Associated Co.												
46	Customer Deposits	56,298	34,164	35,775	42,141	42,966	47,416	51,946	57,381	47,964	38,496	57,217	59,014
47	Accrued Taxes	(21,952)	(44,317)	(52,745)	(42,500)	36,676	94,663	45,676	102,141	160,556	166,207	114,786	311,172
48	Accrued Interest	5,274	2,150	907	910	966	1,051	1,292	1,751	1,267	634	5,615	7,405
49	Misc. Current and Accrued Liabilities												
50	Total Current and Accrued Liabilities	2,050,472	1,960,398	2,041,328	2,009,782	2,162,409	2,153,217	2,053,693	2,273,455	4,380,608	4,682,874	4,989,441	6,354,553
51													
52	DEFERRED CREDITS:												
53	Unamortized Premium on Debt												
54	Advances for Construction	113,081	73,376	73,376	73,376								
55	Other Deferred Credits						663	54,585	54,552	135,698	132,435	248,592	170,411
56	Accumulated Deferred Investment Tax Credits												
57	Total Deferred Credits	113,081	73,376	73,376	73,376	-	663	54,585	54,552	135,698	132,435	248,592	170,411
58													
59	CONTRIBUTIONS IN AID OF CONSTRUCTION:												
60	Contributions In Aid of Construction	181,680	224,090	230,735	245,617	368,440	380,026	387,392	400,692	404,364	405,285	407,892	453,104
61	Accumulated Amortization of CIAC	(16,463)	(43,435)	(48,038)	(52,797)	(104,298)	(111,814)	(119,525)	(128,412)	(138,589)	(148,849)	(159,300)	(225,224)
62	Total C.I.A.C.	165,217	180,655	182,697	192,820	264,142	268,212	267,867	272,280	265,775	256,436	248,592	227,880
63													
64	ACCUMULATED DEFERRED INCOME TAXES:												
65	Accumulated Deferred Income Taxes	665,582	951,474	836,430	946,839	1,050,146	669,763	693,087	710,461	723,456	852,949	798,662	812,795
66													
67	Total Equity Capital and Liabilities	\$ 6,783,278	\$ 7,361,551	\$ 7,538,259	\$ 7,556,967	\$ 7,966,762	\$ 8,265,481	\$ 8,329,259	\$ 8,458,528	\$ 8,632,684	\$ 8,869,478	\$ 9,315,468	\$ 10,057,618
68													
69													
70	Return on Average Net Plant	0.88%	0.69%	3.31%	-0.74%	2.28%	9.52%	1.23%	-1.60%	-3.20%	-2.63%	-2.39%	-4.45%
71	Return on Average Assets	0.76%	0.58%	2.80%	-0.65%	2.01%	8.16%	1.04%	-1.34%	-2.62%	-2.08%	-1.79%	-3.31%
72	Composite Depreciation Rate on Average Plant (Net of CIAC)	3.04%	2.84%	2.78%	3.08%	2.47%	2.31%	2.41%	3.01%	3.13%	2.49%	2.89%	3.31%
73	Operating Income	\$ 228,384	\$ 213,782	\$ 378,120	\$ (38,492)	\$ 149,928	\$ 640,419	\$ 243,170	\$ 46,100	\$ (82,070)	\$ (39,194)	\$ 6,588	\$ (163,653)
74	Cash Working Capital	\$ 214,437	\$ 207,077	\$ 215,529	\$ 219,422	\$ 228,458	\$ 242,825	\$ 261,189	\$ 311,979	\$ 324,052	\$ 377,587	\$ 365,481	\$ 385,120
75	Accounting Rate Base	\$ 5,072,612	\$ 5,341,879	\$ 5,770,043	\$ 6,091,672	\$ 5,993,275	\$ 6,413,493	\$ 6,406,018	\$ 6,456,832	\$ 6,400,080	\$ 7,066,156	\$ 7,351,125	\$ 7,985,941
76	Rate of Return on Average Accounting Rate Base	0.99%	0.78%	3.76%	-0.82%	2.58%	10.67%	1.35%	-1.75%	-3.48%	-2.71%	-2.28%	-4.31%

# **Exhibit 39**

# Clinton, KY AMI Meter Replacement

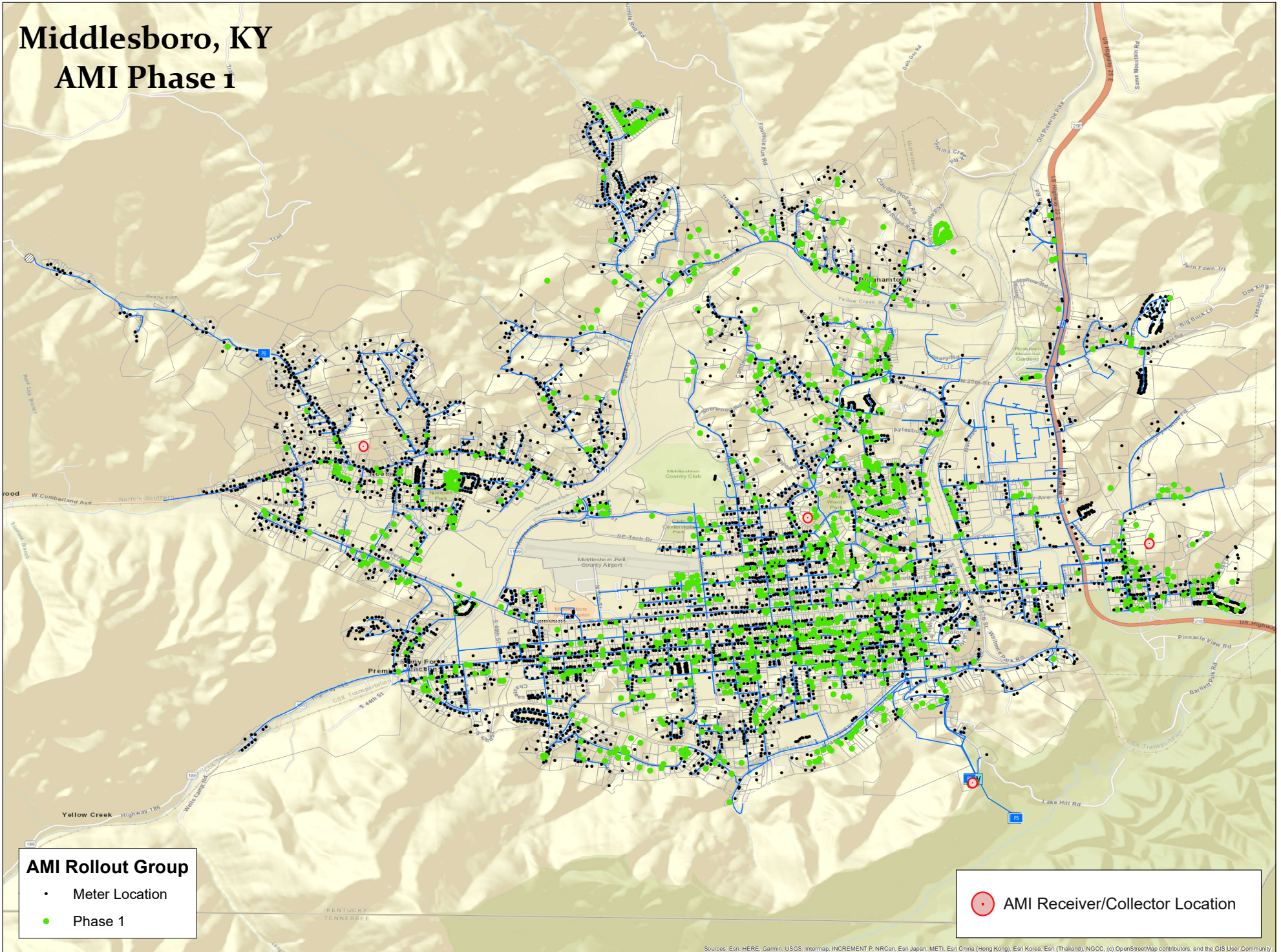


● AMI Receiver/Collector Location

**AMI Phase 1**  
● Meters to be Replaced

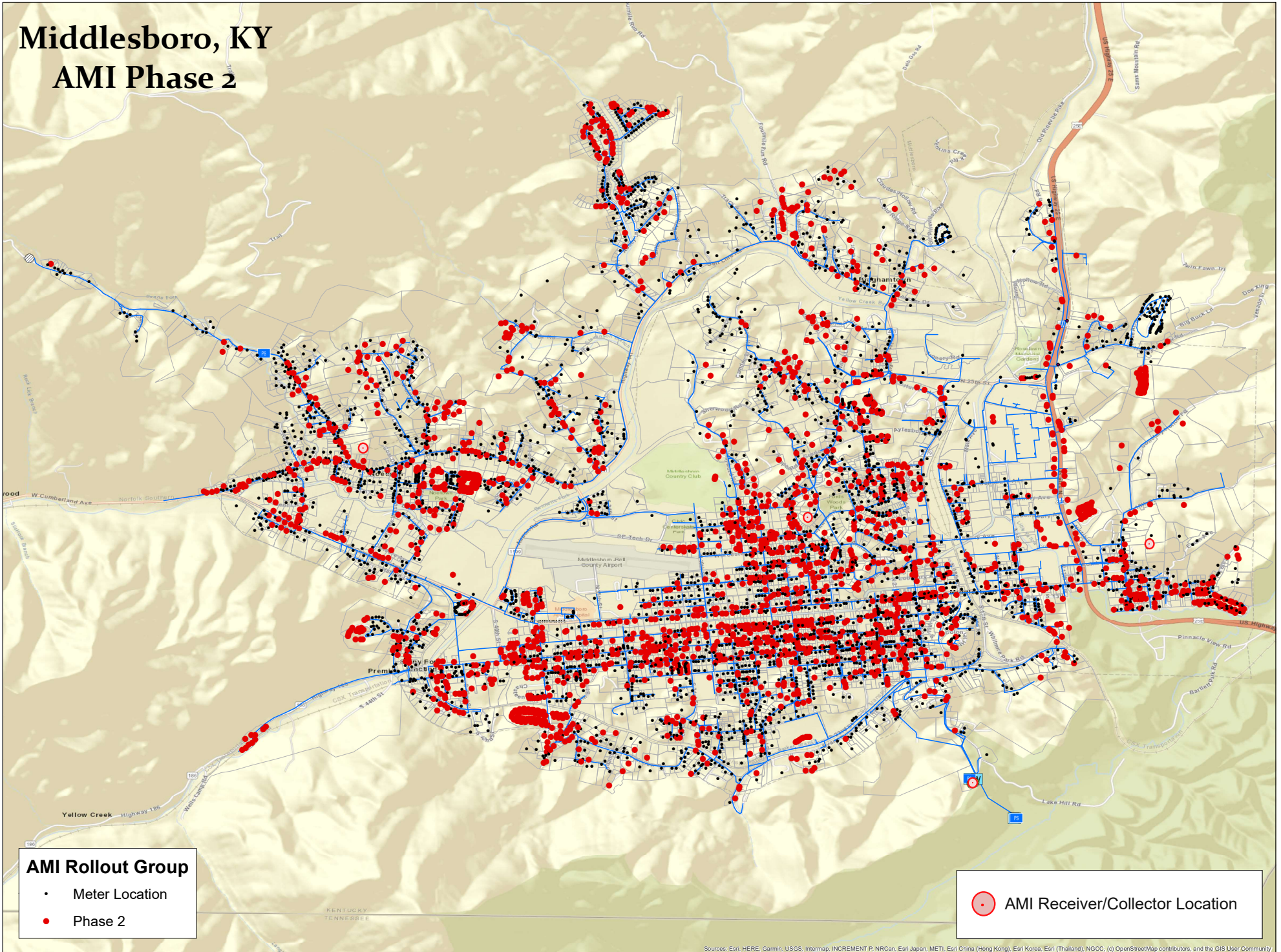


# Middlesboro, KY AMI Phase 1





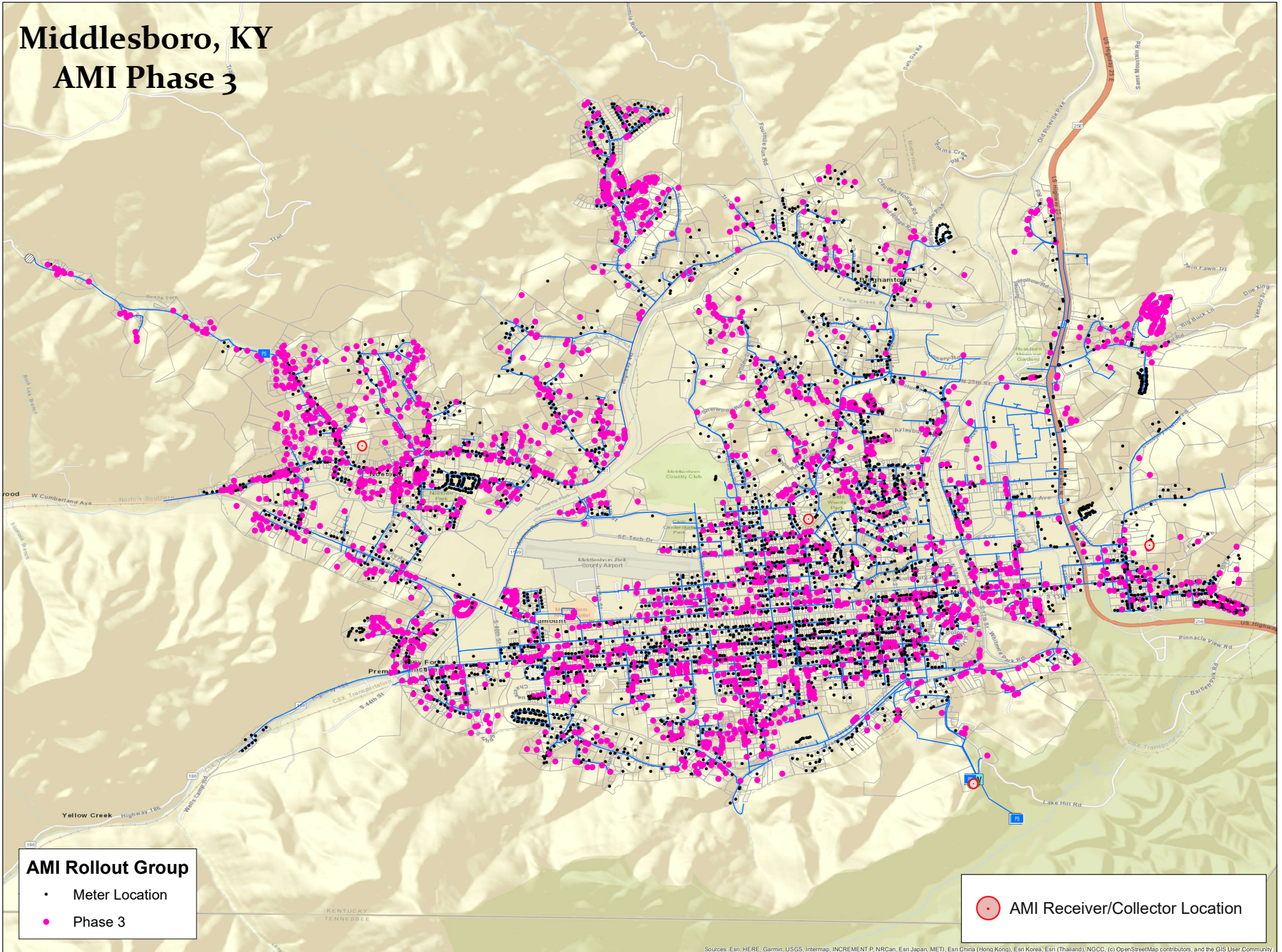
# Middlesboro, KY AMI Phase 2



Sources: Esri, HERE, Garmin, USGS, Intermap, INCREMENT P, NRCan, Esri Japan, METI, Esri China (Hong Kong), Esri Korea, Esri (Thailand), NGCC, (c) OpenStreetMap contributors, and the GIS User Community



# Middlesboro, KY AMI Phase 3



### AMI Rollout Group

- Meter Location
- Phase 3

○ AMI Receiver/Collector Location

Sources: Esri, HERE, Garmin, USGS, Intermap, INCREMENT P, NRCan, Esri Japan, METI, Esri China (Hong Kong), Esri Korea, Esri (Thailand), NGCC, (c) OpenStreetMap contributors, and the GIS User Community

# **Exhibit 40**





A PRODUCT SHEET OF NEPTUNE TECHNOLOGY GROUP

# R900<sup>®</sup> Gateway v4 Fixed Network Data Collector



## Streamline Measurement and Boost Efficiency

Maximize the efficiency of your workforce – not only by automating meter reading but also by freeing up time for other tasks. Like the other components of Neptune’s R900<sup>®</sup> System, the R900<sup>®</sup> Gateway fixed network data collector is designed for quick installation, ease of use, and flexibility. The R900 Gateway collects metering data as well as daily leak, reverse flow, and days of no flow alerts from all E-CODER<sup>®</sup>-equipped meters. The R900 Gateway’s software-defined radio technology can process eight (8) meter readings simultaneously and gather 360 readings per second – optimizing your fixed network with high throughput reading performance; especially in high-density R900<sup>®</sup> deployments. The data you collect is accurate, timely, and simple to share with other departments – so you can turn it into meaningful information that will help identify hidden causes of loss and optimize efficiency.

## Migrate Backward and Forward With Total Confidence

Get the most value from your current assets, both infrastructure and workforce, through Neptune<sup>®</sup> systems that allow you to migrate at your own pace from mobile automatic meter reading (AMR) to advanced metering infrastructure (AMI). Providing fixed network functionality, the R900 Gateway is easily integrated into the system with mobile methods of reading your existing R900 endpoints, so that you can choose the technology you need, where you need it – without a need for special programming or reprogramming of MIUs. The R900 Gateway supports the R900 System’s 1 Watt fixed network message from endpoints, reducing infrastructure costs.

## Resolve Customer Issues Proactively with Detailed Data

The R900 Gateway gives your utility simplified access to information that will help you identify and resolve water-related issues quickly and easily. You’ll be able to track detailed hourly water consumption for individual accounts and receive alerts that will help you proactively improve service to your customers. Save them – and your utility – time and money, and inform customers of excessive water usage to head off high bill complaints, reduce delinquent payments, and eliminate write-offs.

## KEY BENEFITS

### Facilitates Migration to AMI

- Supports the 1 Watt fixed network message from R900 endpoints, reducing infrastructure costs
- Migrate at your own pace – your system can be read by any combination of mobile and fixed that you choose
- No reprogramming of endpoints required to migrate to fixed network reading

### Simple Access to Powerful Data

- On-demand read capability – obtain a reading whenever you need it
- Daily leak, reverse flow, and days of no flow alerts from E-CODER-equipped meters

### Improves Meter Reading Efficiency

- Software-defined radio (SDR) technology capable of processing eight (8) readings simultaneously
- Optimal performance in high-density R900 environments – capable of 360 readings per second

### No Stranded Assets

- Maintains compatibility with existing R900s deployed
- Utilizing the power of our software-defined radio technology, all existing R900 Gateway v3 units can be easily updated to obtain R900 Gateway v4 functionality

## Specifications

### Receiver

- 910-920 MHz
- 50 channels
- Processes 8 readings simultaneously
- Processes 360 readings per second
- Capable of handling up to 25,000 R900s

### Installation Options

- Rooftop
- Pole (2" – 16" diameter)
- Wall
- Water towers
- Street lights

### Power Supplies

- 100-140 VAC
- 150W Solar
- 220W Solar

### Battery Backup

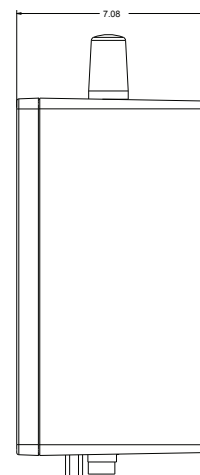
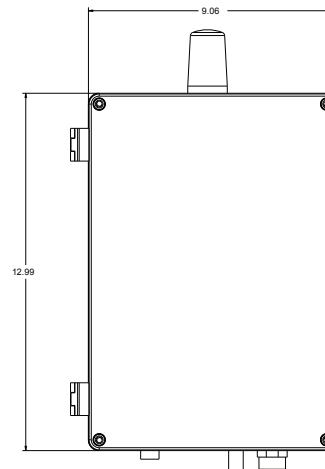
- AC version – UPS provides 8 hours battery backup
- Solar version – 3-day backup battery

### Backhaul Options

- Multi-carrier cellular modem
- EVDO Rev A (CDMA)
- 1xEVDO Rev 0 (CDMA)
- 1xRTT (CDMA)
- UMTS/HSPA (GSM)
- EDGE/GPRS (GSM)
- Ethernet
- Private LAN compatibility via Ethernet connection

### Environmental

- NEMA 4X enclosure
- Operating temperature: -22°F to +140°F (-30°C to +60°C)
- Storage temperature: -40°F to +158°F (-40°C to +85°C)
- 0-95% non-condensing humidity



A PRODUCT SHEET OF NEPTUNE TECHNOLOGY GROUP

# MRX920™ Mobile Data Collector and MX900™ Software

## Make Reading Success and Efficiency Automatic

Reliable, accurate, and field-proven, Neptune's MRX920™ mobile data collector – along with its MX900™ meter routes and mapping software – has helped water utilities across North America streamline, automate, and increase operational efficiencies. As part of Neptune's R900® System, the MRX920 helps transform data into actionable information that helps identify hidden causes of loss and optimize operational efficiency.

Strapped to the seat of your utility vehicle, the MRX920 reads up to fifty (50) meters simultaneously as your meter reader cruises down the streets. And in conjunction with the routes-integrated/Esri®-powered MX900 mapping, meter reading is automatic, fast, and effortless for your meter readers, accurate with less manpower deployed for your utility.

The MRX920 comes with Bluetooth capability, so your meter readers have the option of wirelessly updating routes and uploading the latest readings to the host system remotely and in near real-time without having to return to the office<sup>1,2</sup>.

Additionally, Neptune has ported its well-established R900 radio frequency (RF) architecture to the latest release of MRX920 using software-defined radio (SDR) technology. This means all Neptune data collection systems have a common, core code base which translates to faster availability of new features and functionalities for your utility.

## Make Migration to Other Technology Simple

The R900 System is designed to easily accommodate and support past generations of meters, encoder registers, and data collectors – while at the same time giving your utility the flexibility to incorporate future innovations as needed. The MRX920 is no exception, providing seamless compatibility with all generations of R900 MIUs. Its industry-leading performance can save days or even weeks for your meter reading routes, and new features within its MX900 software, such as Esri-powered mapping and wireless mobility, make valuable data available in real time as you read your system. Feel free to phase in these new features and equipment at your own pace, secure in the knowledge that Neptune will support your future needs without leaving you with stranded assets.



## KEY BENEFITS

### Reduced Meter Reading Time

- Reads up to fifty (50) meters simultaneously

### Simple Access to Actionable Data

- Esri-powered GIS maps<sup>1</sup> show meter reading and flag status
- Wireless mobility – communicate meter reading data back to N\_SIGHT® in real time<sup>1</sup>
- User-configurable advanced filtering shows you only the information you need
- Data logging and off-cycle reads without physical access to the meters

### Analyze Data at the Source

- View data logging graphs in the field and share with homeowner to address high bill complaints
- Identify high/low audit status failures
- Receive leak, reverse flow, and days of no flow alerts from E-CODER®-equipped meters

<sup>1</sup> Optional MX900™ Mapping and Mobility module required. Mobile computing device recommended and not included.

<sup>2</sup> Cellular or Internet connection required.

## Save Your Utility – and Your Customers – Time and Money

While the R900 System always allows your utility to migrate forward to implement fixed network data collectors, or backward to use RF technology for individual off-cycle readings or data logging, using the MRX920 and MX900 software as a part of your system makes for fast and simple access to information that can provide effective resolutions to customers' water-related issues. With detailed consumption data in hand while working in the field, along with proactive alerts of leaks and backflow conditions, you can enhance customer service. In the process, you can even preempt high bill complaints, reduce delinquent payments, and eliminate write-offs.

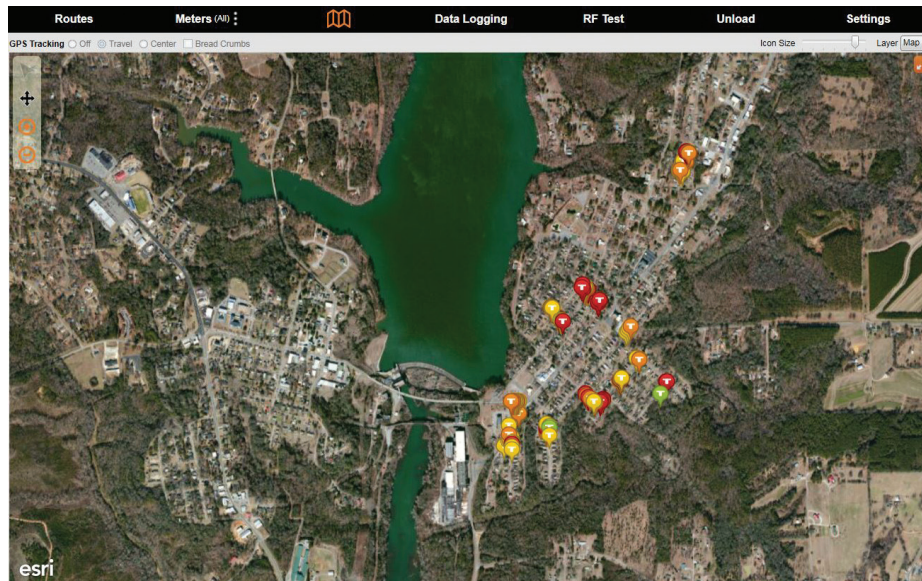
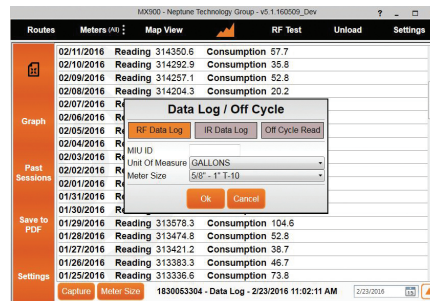
## Specifications

### Physical Specifications

- Dimensions:  
8" (width) x 3.15" (height) x 11" (length excluding connections and handle)
- Weight: ~5 lbs

### Electrical Specifications

- Power consumption: < 1A
- Power supply: 12V DC via vehicle power source adapter



Neptune recommends the following mobile computing hardware specifications for optimal performance:

- 12.1" XGA (800 x 600) minimum
- 89-key keyboard
- Operating System:
  - Windows® 7 Professional 32 & 64
  - Windows® 8 Professional 32 & 64
  - Windows® 8.1 Professional 64
  - Windows® 10 Professional 64
- .Net Framework 4.5 or higher
- Processor: Intel Pentium 1.7 Ghz or faster processor
- Memory: 1 GB minimum
- Communication
  - Internal 802.11 b/g wireless LAN
  - Windows Wireless Connection Manager (if Bluetooth connection to the receiver is desired, Bluetooth v2.1 + EDR required)
- USB 2.0
- GPS receiver (required for the mapping and mobility module)
- Minimum of 2 GB of available hard drive space

### Environmental Conditions

- Operating temperature:  
-4°F to +122°F (-20°C to +50°C)
- Storage temperature:  
-40°F to +185°F (-40°C to +85°C)
- Operating humidity: 5 to 95% non-condensing relative humidity



#winyourday  
 neptunetg.com

Neptune Technology Group  
 1600 Alabama Highway 229  
 Tallahassee, AL 36078  
 800-633-8754 f 334-283-7293



# Be Confident with Sustained Accuracy Over Time

## Neptune® MACH 10® Ultrasonic Meter



The MACH 10® ultrasonic water meter features solid state metrology with no degradation of accuracy over time. Combined with a corrosion-resistant, lead-free, high-copper alloy maincase, the MACH 10 is built to withstand demanding service conditions and deliver sustained accuracy over the life of the meter.

- Sizes 5/8", 3/4", and 1"
- Extended low-flow range and accuracy
- No maintenance
- Accuracy sustained over meter life
- Advanced ultrasonic technology
- MACH 10®)R900i™ features interleaved messages to support AMR, AMI, and the open-standards LoRaWAN™ AMI network simultaneously
- Supports Neptune Network-as-a-Service (NaaS) managed AMI service

## Specifications

AWWA C715 Compliant

NSF/ANSI 61 Certified

UL327B Certified (¾", 1")

### Application

- Cold water measurement of flow in residential potable, combination potable and fire service, and reclaim/secondary water applications.

### Maximum Operating Water Pressure

- 175 psi

### Operating Water Temperature Range

- +33°F to +122°F (+0.5°C to +50°C)

## Options

### Sizes

- ⅝", ⅝" x ¾"
- ¾", ¾" x 1"
- 1", 1" x 1¼"

### Units of Measure

- U.S. gallons, Imperial gallons, cubic feet, cubic metres

### Meter Options

- Potable water
- Reclaim water
- Residential fire service (combo or standalone meter service lines)

### Environmental Conditions

- Operating temperature: +14°F to +149°F (-10°C to +65°C)
- Storage temperature: -40°F to +158°F (-40°C to +70°C)

## Warranty

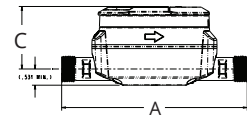
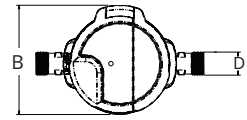
- Neptune provides a limited warranty with respect to its MACH 10 residential line of ultrasonic meters for performance, materials, and workmanship.

## System Compatibility

- Available in MACH 10)R900i and MACH 10)TC configurations for an integrated radio solution.

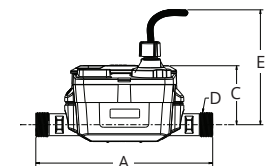
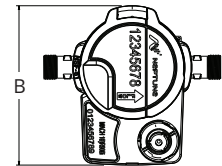
## MACH 10® Dimensions

Meter Size	A	B	C	D NPSM
⅝"	7½"	4⅞"	2½"	¾" - 14
⅝" x ¾"	7½"	4⅞"	2½"	1" - 11½"
¾"	9"	4⅞"	2⅞"	1" - 11½"
¾" SL	7½"	4⅞"	2⅞"	1" - 11½"
¾" x 1"	9"	4⅞"	2⅞"	1¼" - 11½"
1"	10¾"	4⅞"	2⅞"	1¼" - 11½"
1" x 1¼"	10¾"	4⅞"	2⅞"	1½" - 11½"



## MACH 10®)R900i™ DIMENSIONS

Meter Size	A	B	C	D NPSM	E
⅝"	7½"	6¾"	2½"	¾" - 14	5⅞"
⅝" x ¾"	7½"	6¾"	2½"	1" - 11½"	5⅞"
¾"	9"	6¾"	2⅞"	1" - 11½"	5⅞"
¾" SL	7½"	6¾"	2⅞"	1" - 11½"	5⅞"
¾" x 1"	9"	6¾"	2⅞"	1¼" - 11½"	5⅞"
1"	10¾"	6¾"	2⅞"	1¼" - 11½"	6⅞"
1" x 1¼"	10¾"	6¾"	2⅞"	1½" - 11½"	6⅞"



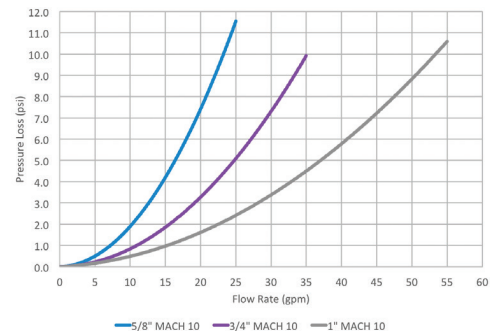
## Operating Characteristics

Meter Size	Normal Operating Range @ 100% Accuracy (+/- 1.5%)	AWWA C715 Standard Type 1	Extended Low Flow @ 100% Accuracy (+/- 3%)
⅝"	0.10 to 25 U.S. gpm 0.02 to 4.55 m³/h	0.2 to 20 U.S. gpm 0.23 to 4.5 m³/h	0.05 U.S. gpm 0.01 m³/h
¾"	0.10 to 35 U.S. gpm 0.02 to 6.82 m³/h	0.5 to 30 U.S. gpm 0.45 to 6.8 m³/h	0.05 U.S. gpm 0.01 m³/h
1"	0.40 to 55 U.S. gpm 0.11 to 11.36 m³/h	0.75 to 50 U.S. gpm 0.75 to 11.4 m³/h	0.25 U.S. gpm 0.03 m³/h

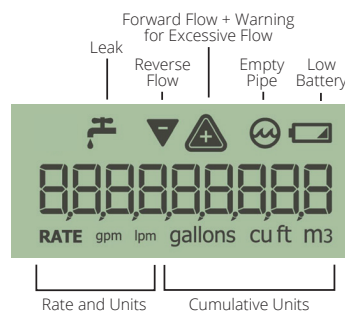
## Registration

High Resolution (8-digit reading)	
0.1	U.S. Gallons
0.1	Imperial Gallons
0.01	Cubic Feet
0.001	Cubic Metres

## Pressure Loss



## LCD DISPLAY



LoRa Alliance Certified™



Neptune Technology Group  
1600 Alabama Highway 229  
Tallahassee, AL 36078  
800-633-8754 f 334-283-7293

# Superior Accuracy. Zero Maintenance.

## Neptune® MACH 10® Ultrasonic Meter



The MACH 10® ultrasonic water meter features solid state ultrasonic technology including a factory-calibrated, replaceable unitized measuring element (UME) with no degradation of accuracy over time. Combined with a corrosion-resistant, lead free, high-copper alloy maincase, the MACH 10 is built to withstand demanding service conditions and deliver sustained accuracy over the life of the meter.

- Sizes 3" through 12"
- Extended low-flow range for superior leak detection
- Accuracy sustained over meter life
- Can be installed in both horizontal and vertical applications
- Open flow path design with low pressure loss
- Advanced ultrasonic technology with easily replaceable UME design
- Lead free, high-copper alloy maincase
- UL Listed and FM Approved (standard)
- Available in standard turbine and compound lay lengths
- No maintenance

## Specifications

AWWA C715 Compliant

NSF/ANSI 61 Certified

UL Listed/FM Approved  
 (Standard)

Maximum Operating  
 Water Pressure

- 175 psi

Operating Water  
 Temperature Range

- +33°F to +122°F (+0.5°C to +50°C)

Environmental Conditions

- Operating temperature:  
 +14°F to +149°F (-10°C to +65°C)
- Storage temperature:  
 -40°F to +158°F (-40°C to +70°C)

## Applications

- Potable water
- Fire service
- Reclaim water

## Warranty

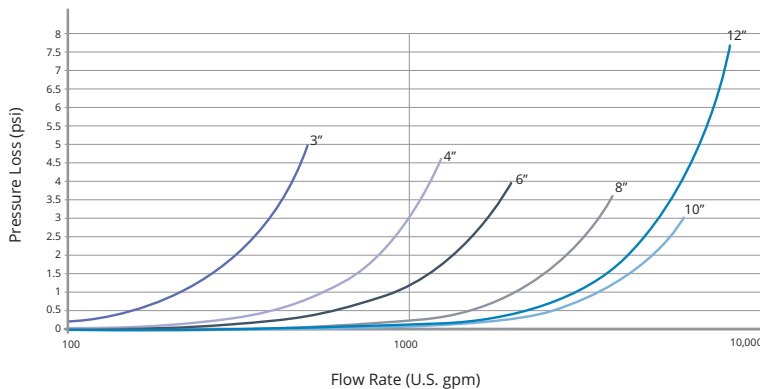
- Neptune provides a limited warranty for performance, materials, and workmanship. See warranty statement for details.

## System Compatibility

- Compatible with Neptune R900® System. Also available as MACH 10®)R900i™ for an integrated radio solution and MACH 10®)TC for Sensus Touch Coupler compatibility.

## Pressure Loss

This chart shows typical meter performance. Individual results may vary.



## Operating Characteristics

Meter Size	Extended Low Flow @ 100% Accuracy (+/- 3.0%)	Normal Operating Range @ 100% Accuracy (+/- 1.5%)	Safe Maximum Operating Capacity	
			Normal Operation (Non Fire Service)	Fire Service
3"	0.50 U.S. gpm	0.75 to 500 U.S. gpm	500 U.S. gpm	420 U.S. gpm
4"	0.75 U.S. gpm	1.5 to 1250 U.S. gpm	1250 U.S. gpm	1100 U.S. gpm
6"	1.0 U.S. gpm	2.0 to 2000 U.S. gpm	2000 U.S. gpm	1800 U.S. gpm
8"	4.0 U.S. gpm	6.0 to 4000 U.S. gpm	4000 U.S. gpm	4000 U.S. gpm
10"	6.0 U.S. gpm	10.0 to 6500 U.S. gpm	6500 U.S. gpm	6500 U.S. gpm
12"	8.0 U.S. gpm	12.0 to 8000 U.S. gpm	8000 U.S. gpm	8000 U.S. gpm

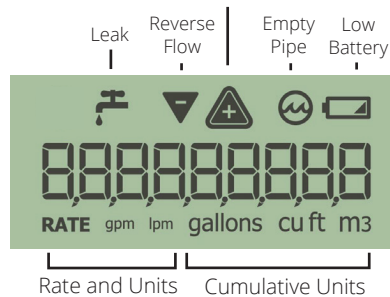
## Registration

High Resolution (8-digit reading)		3"	4"	6" - 12"
1	U.S. Gallons	✓	✓	
10	U.S. Gallons			✓
0.1	Cubic Feet	✓	✓	
1	Cubic Feet			✓
0.01	Cubic Metres	✓	✓	
0.1	Cubic Metres			✓

## LCD Display

9-digit display for extra resolution on manual reads.

Forward Flow + Warning for Excessive Flow

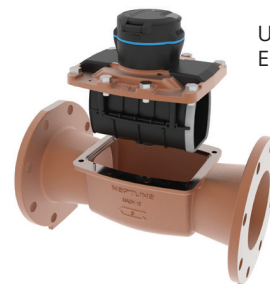


## Dimensions

Meter Size	Length	Height	Weight
3"	12"	9½"	39 lbs
	17"	9½"	42 lbs
4"	14"	11"	51 lbs
	20"	11"	57 lbs
6"	18"	12¾"	79 lbs
	24"	12¾"	91 lbs
8"	20"	15 ⅜"	160 lbs
10"	26"	17 ⅞"	264 lbs
12"	19 ⅞"	20"	292 lbs

## Available Units of Measure

Consumption	Rate
Gallons	GPM
Cubic Feet	GPM
Cubic Metres	LPM



Unitized Measuring Element (UME)



Neptune Technology Group  
 1600 Alabama Highway 229  
 Tallahassee, AL 36078  
 800-633-8754 f 334-283-7293



# Be Confident with Sustained Accuracy Over Time

## Neptune® MACH 10® Ultrasonic Meter



The MACH 10® ultrasonic water meter features solid state metrology with no degradation of accuracy over time. Combined with a corrosion-resistant, lead-free, high-copper alloy maincase, the MACH 10 is built to withstand demanding service conditions and deliver sustained accuracy over the life of the meter.

- Sizes 1½" and 2"
- Extended low-flow range and accuracy
- No maintenance
- Accuracy sustained over meter life
- Advanced ultrasonic technology
- MACH10®)R900i™ features interleaved messages to support AMR, AMI and the open-standards LoRaWAN™ AMI network simultaneously
- Supports Neptune Network-as-a-Service (NaaS) managed AMI service

## Specifications

AWWA C715 Compliant

NSF/ANSI 61 Certified

UL 327B Certified

### Application

- Cold water measurement of flow in potable and reclaim/secondary water applications.

### Maximum Operating Water Pressure

- 175 psi

### Operating Water Temperature Range

- +33°F to +122°F (+0.5°C to +50°C)

## Options

### Sizes

- 1½"
- 2"

### Units of Measure

- U.S. gallons, Imperial gallons, cubic feet, cubic metres

### Meter Options

- Potable water
- Reclaim water

### Environmental Conditions

- Operating temperature: +14°F to +149°F (-10°C to +65°C)
- Storage temperature: -40°F to +158°F (-40°C to +70°C)

## Warranty

- Neptune provides a limited warranty with respect to its MACH 10 line of ultrasonic meters for performance, materials, and workmanship.

## System Compatibility

- Available in MACH 10)R900i and MACH 10®)TC configurations for an integrated radio solution.

## Operating Characteristics

Meter Size	Normal Operating Range @ 100% Accuracy (+/- 1.5%)	Safe Maximum Operating Capacity	Extended Low Flow @ 100% Accuracy (+/- 3.0%)
1½"	0.80 to 125 U.S. gpm	125 U.S. gpm	0.30 U.S. gpm
2"	1.50 to 160 U.S. gpm	160 U.S. gpm	0.50 U.S. gpm

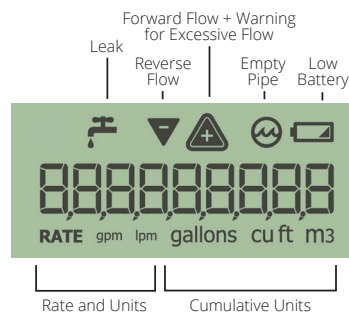
## Dimensions

Meter Size	Length	Height	Flanges
1½"	10"	6¼"	Oval
	13"	6¼"	Oval
	12¾"	6¼"	Internal Thread
	12¾"	6¼"	External Thread
2"	10"	6½"	Oval
	15¼"	6½"	Oval
	17"	6½"	Oval
	15¼"	6½"	Internal Thread
	15¼"	6½"	External Thread

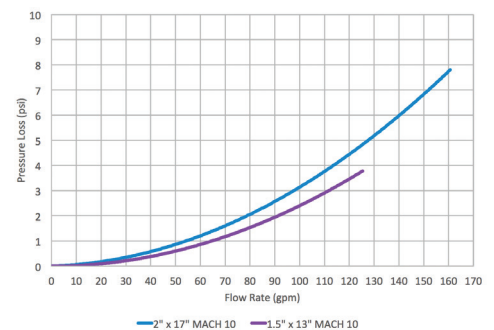
## Registration

High Resolution (8-digit reading)		1½"	2"
1	U.S. Gallons	√	√
1	Imperial Gallons	√	√
0.1	Cubic Feet	√	√
0.01	Cubic Metres	√	√

## LCD Display



## Pressure Loss



LoRa Alliance Certified™



Neptune Technology Group  
1600 Alabama Highway 229  
Talladega, AL 36078  
800-633-8754 f 334-283-7293

# Capture Ultra-Low Flows and Monitor Flow Direction

Neptune® ProCoder™)R900i™



The Neptune® ProCoder™)R900i™ combination absolute encoder register/radio frequency meter interface unit (RF MIU) makes it simple to collect metering data using multiple modes simultaneously and features a high-resolution, mechanical sweep hand to detect ultra-low flows as well as monitor direction of flow. Its interleaved mobile and high-power fixed network messages allow for simple migration from walk-by to mobile to fixed network reading – and back again – without site visits or reprogramming. Your utility can also review an account’s consumption by the hour with 96 days of profile information, along with alerts for leak or backflow. Proactively identify and resolve customer issues – heading off high bill complaints, reducing delinquent payments, and eliminating write-offs.

- Easy to install/no programming required
- Interleaved mobile and high-power fixed network messages
- Read in walk-by, mobile, fixed modes simultaneously
- 96 days of hourly account history
- Leak, tamper, reverse flow detection

## Specifications

### Electrical Specifications

- MIU Power: Lithium battery with capacitor

### Transmitter Specifications:

- Two-way MIU
- Transmit Period (interleaved mobile and fixed network messages):
  - Standard mobile message every 14 seconds at 100 mW
  - Standard fixed network message every 7½ minutes at 1 Watt
- FCC Verification: Part 15.247
  - Transmitter Channels: 50 frequency-hopping, spread-spectrum
  - Channel Frequency: 910 to 920 MHz
- Encoder Register Reading Interval:
  - Every 15 minutes
- Data Logging Interval:
  - 96 days of hourly data

### Environmental Conditions

- Operating Temperature: -22°F to +149°F (-30°C to +65°C)
- Storage Temperature: -40°F to +158°F (-40°C to +70°C)
- Operating Humidity:
  - Inside Set: 0 to 95%, condensing
  - Pit Set: 100% submersible

### Materials

- Register Housing:
  - Inside Set: plastic polycarbonate
  - Pit Set: roll-sealed copper shell
- Lens:
  - Inside Set: plastic
  - Pit Set: glass

### Antennas

- Standard internal antenna
- Optional through-the-lid antenna
- 18" coax
- 6' coax
- 20' coax

## Resolution

### Register Capacity

	Size	G	ft <sup>3</sup>	m <sup>3</sup>
T-10®(Includes disc side of TRU/FLO®)	5/8", 3/4", 1"	10,000,000	1,000,000	100,000
T-10(Includes disc side of HPPIII)	1.5", 2"	100,000,000	10,000,000	1,000,000
HP Turbine (Includes FS Turbine, HPPIII, Turbine Side of TRU/FLO)	1.5", 2", 3", 4"	100,000,000	10,000,000	1,000,000
HP Turbine (Includes FS Turbine, HPPIII, Turbine Side of TRU/FLO)	6", 8", 10"	1,000,000,000	100,000,000	10,000,000

### High Resolution (8-digit reading)

	Size	G	ft <sup>3</sup>	m <sup>3</sup>
T-10(Includes disc side of TRU/FLO)	5/8", 3/4", 1"	0.1	0.01	0.001
T-10 (Includes disc side of HPPIII)	1.5", 2"	1	0.1	0.01
HP Turbine (Includes FS Turbine, HPPIII, Turbine Side of TRU/FLO)	1.5", 2", 3", 4"	1	0.1	0.01
HP Turbine (Includes FS Turbine, HPPIII, Turbine Side of TRU/FLO)	6", 8", 10"	10	1	0.1

### ProCoder Registration (Per Sweep Hand Revolution)

Type	Size	G	ft <sup>3</sup>	m <sup>3</sup>
T-10	5/8" - 2"	0.1	0.01	0.001
HP Turbine (Includes FS Turbine, HPPIII, Turbine Side of TRU/FLO)	1.5", 2", 3", 4"	10	1	0.1
HP Turbine (Includes FS Turbine, HPPIII, Turbine Side of TRU/FLO)	6", 8", 10"	100	10	1

## Options

### Compatibility

- Available for 5/8"-2" T-10® water meters
- Handhelds with R900® Belt Clip Transceiver - mobile RF
- MRX920™ - mobile RF
- R900® Gateways - fixed network RF

### Units of Measure

- U.S. Gallons, Cubic Feet, Imperial Gallons, Cubic Metres

## Warranty

- 20 years (10/10); refer to specific Warranty Statement



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#winyourday

Neptune Technology Group  
1600 Alabama Highway 229  
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# **Exhibit 41**

Line No.	Description	Annualized Revenue Requirement as of December 31 balances				
		2023	2024	2025	2026	2027
<b>Phase 1:</b>						
1	Utility Plant In-Service	\$ 504,458	\$ 504,458	\$ 504,458	\$ 504,458	\$ 504,458
2	Accumulated Depreciation	(11,350)	(22,701)	(34,051)	(45,401)	(56,752)
3	Accumulated Deferred Income Taxes	(8,828)	(17,656)	(26,484)	(35,312)	(44,140)
4						
5	Rate Base	484,280	464,102	443,923	423,745	403,567
6						
7	Gross Revenue Factor	9.5086%	9.5086%	9.5086%	9.5086%	9.5086%
8						
9	<b>Revenue Requirement on Rate Base</b>	<b>46,048</b>	<b>44,130</b>	<b>42,211</b>	<b>40,292</b>	<b>38,374</b>
10						
11	Operating Expense	7,975	7,975	7,975	7,975	7,975
12	Depreciation Expense	11,350	11,350	11,350	11,350	11,350
13						
14						
15	Total Operating Expense	19,325	19,325	19,325	19,325	19,325
16						
17	PSC Assessment Factor	0.9980	0.9980	0.9980	0.9980	0.9980
18						
19	<b>Revenue Requirement on Expense</b>	<b>19,364</b>	<b>19,364</b>	<b>19,364</b>	<b>19,364</b>	<b>19,364</b>
20						
21	<b>Gross Revenue Requirement (Line 9 + Line 19)</b>	<b>65,412</b>	<b>63,494</b>	<b>61,575</b>	<b>59,656</b>	<b>57,738</b>
22						
23	Service Revenue Conversion Factor	0.9591	0.9591	0.9591	0.9591	0.9591
24						
25	<b>Service Revenue Requirement</b>	<b>\$ 68,199</b>	<b>\$ 66,199</b>	<b>\$ 64,198</b>	<b>\$ 62,198</b>	<b>\$ 60,197</b>
26						
27	<b>Phase 2:</b>					
28	Utility Plant In-Service	-	-	589,504	589,504	589,504
29	Accumulated Depreciation	-	-	(13,264)	(26,528)	(39,792)
30	Accumulated Deferred Income Taxes	-	-	(10,316)	(20,633)	(30,949)
31						
32	Rate Base	-	-	565,924	542,343	518,763
33						
34	Gross Revenue Factor	9.5086%	9.5086%	9.5086%	9.5086%	9.5086%
35						
36	<b>Revenue Requirement on Rate Base</b>	<b>-</b>	<b>-</b>	<b>53,811</b>	<b>51,569</b>	<b>49,327</b>
37						
38	Operating Expense	-	-	-	-	-
39	Depreciation Expense	-	-	13,264	13,264	13,264
40						
41						
42	Total Operating Expense	-	-	13,264	13,264	13,264
43						
44	PSC Assessment Factor	0.9980	0.9980	0.9980	0.9980	0.9980
45						
46	<b>Revenue Requirement on Expense</b>	<b>-</b>	<b>-</b>	<b>13,290</b>	<b>13,290</b>	<b>13,290</b>
47						
48	<b>Gross Revenue Requirement (Line 36 + Line 46)</b>	<b>-</b>	<b>-</b>	<b>67,102</b>	<b>64,860</b>	<b>62,618</b>
49						
50	Service Revenue Conversion Factor	0.9591	0.9591	0.9591	0.9591	0.9591
51						
52	<b>Service Revenue Requirement</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 69,960</b>	<b>\$ 67,623</b>	<b>\$ 65,285</b>
53						
54	<b>Phase 3:</b>					
55	Utility Plant In-Service	-	-	-	-	602,500
56	Accumulated Depreciation	-	-	-	-	(13,556)
57	Accumulated Deferred Income Taxes	-	-	-	-	(10,544)
58						
59	Rate Base	-	-	-	-	578,400
60						
61	Gross Revenue Factor	9.5086%	9.5086%	9.5086%	9.5086%	9.5086%
62						
63	<b>Revenue Requirement on Rate Base</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>54,998</b>
64						
65	Operating Expense	\$ -	\$ -	\$ -	\$ -	\$ -
66	Depreciation Expense	-	-	-	-	13,556
67						
68						
69	Total Operating Expense	-	-	-	-	13,556
70						
71	PSC Assessment Factor	0.9980	0.9980	0.9980	0.9980	0.9980
72						
73	<b>Revenue Requirement on Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,583</b>
74						
75	<b>Gross Revenue Requirement (Line 63 + Line 73)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>68,581</b>
76						
77	Service Revenue Conversion Factor	0.9591	0.9591	0.9591	0.9591	0.9591
78						
79	<b>Service Revenue Requirement</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 71,503</b>
80						