

Revenue Deficiency Calculation

Line No.	Description	Reference	Forecast Period	Comments
			[A]	
1	As-Filed Filing Revenue Requirement	As-Filed Exh 27, 28	4,309,876	
2	Present Rate Revenues:	Exh 29.1	100,623	Updated base period actual billings
	O&M:			
3	Uncollectible Accounts	Exh 29.2	(51,836)	Updated base period actuals
4	Purchased Power	Exh 29.5	2,545	Updated base period actuals
5	Purchased Water / Sewer	Exh 29.6	72	Updated base period actuals
6	Maintenance and Repair	Exh 29.7	(9,973)	Updated base period actuals, Removed Clinton WW expenses
7	Maintenance Testing	Exh 29.8	(1,103)	Forecast based on Base period
8	Chemicals	Exh 29.9	-	
9	Transportation	Exh 29.10	397	Updated base period actuals
10	Operating Exp. Charged to Plant	Exh 29.4	-	
11	Outside Services - Other	Exh 29.11	(5,458)	Removed City of Clinton AP service cost
12	Salaries and Wages	Exh 29.3	(10,911)	Updated for actual positions at base period end
13	Office Supplies & Other Office Exp.	Exh 29.12	111	Updated base period actuals
14	Regulatory Commission Exp.	Exh 29.13	84	Updated base period actuals
15	Pension & Other Benefits	Exh 29.14	(16,873)	Updated actual positions at base period end, use actual 401k elections
16	Rent	Exh 29.15	-	
17	Insurance	Exh 29.16	-	
18	Office Utilities	Exh 29.17	2,817	Updated base period actuals
19	Miscellaneous	Exh 29.18	(419)	Updated base period actuals
20	Depreciation	Exh 29.19	(59,052)	Updated base period actuals, correct formula error
21	Amortization of PAA	Exh 29.20	-	
22	Payroll Taxes	Exh 29.22	(905)	Updated for actual wages in base period
23	Franchise Tax	Exh 29.22	-	
24	Gross Receipts Tax	Exh 29.22	-	
25	Property Taxes	Exh 29.22	(29)	Updated base period actuals
26	Special Assessments	Exh 29.22	-	
27	Utility/Commission Tax	Exh 29.22	-	
28	Other General Taxes	Exh 29.22	-	
29	Income Taxes - Federal	Exh 29.23	-	
30	Income Taxes - State	Exh 29.23	-	
31	Amortization of CIAC	Exh 29.21	-	
	Rate Base:			
32	Gross Plant In Service	Exh 28.1	(2,060)	Updated base period actuals, lower forecasted vehicle purchase price
33	Accumulated Depreciation	Exh 28.2	1,980	Updated base period actuals, lower forecasted vehicle purchase price
34	Cash Working Capital	Exh 28.3	(454)	Updated base period actuals
35	Contributions In Aid of Construction	Exh 28.4	-	
36	Accumulated Deferred Income Taxes	Exh 28.5	(270)	Updated base period actuals
37	Net Plant Acquisition Adjustment	Exh 28.6	-	
38	Oracle Fusion Asset	Exh 28.7	-	
39	Deferred Charges	Exh 28.8	220	Updated base period actuals
	Rate of Return:			
40	Capital Structure (Ratios and Cost of De	Exh 28	5,137	Base Period Actuals, updated Forecast Period
41	Other/Rounding		38	
42	Difference to As-Filed		\$ (45,319)	

Revenue Deficiency Calculation

Line No.	Description	Reference	Base Period [A]	Forecast Period [B]	Comments [C]
1	Present Rate Operating Income:				
2	Total Operating Revenues at Present Rates	Exh 29	3,176,942	3,075,179	Line 6
3	Less: Deductions:				
4	Operations and Maintenance Expenses	Exh 29	2,714,403	2,720,492	Line 18 + Line 28
5	Depreciation and Amortization	Exh 29	373,080	403,569	Line 29 + Line 30 + Line 40
6	Taxes Other than Income	Exh 29	186,956	199,015	Lines 31 to 37
7	Income Taxes	Exh 29	(69,910)	(107,416)	Line 38 + Line 39
8	Total Deductions		3,204,530	3,215,661	
9	Present Rate Operating Income		(27,588)	(140,482)	
Revenue Requirement Deficiency Calculation:					
10	Rate Base	Exh 28	7,612,530	7,724,733	Line 12
11	Rate of Return	Exh 36	7.69%	7.69%	Line 13
12	Operating Income Requirement		585,026	593,649	
13	Less: Present Rate Operating Income		(27,588)	(140,482)	
14	Operating Income Deficiency		612,615	734,131	
15	Gross Revenue Conversion Factor	Exh 35	0.74900	0.74900	Line 18
16	Gross Revenue Deficiency at Present Rates		817,911	974,973	
17	Service Revenue Conversion Factor	Exh 37	0.9727	0.9727	Line 3
18	Service Revenue Deficiency at Present Rates		840,894	1,002,369	

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

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

Exhibit 28
Updated thru 9/30/2022

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			(27,588)	(112,894)	(140,482)	734,131	593,649
2	Gross Plant In Service	Exh 28.1	13,441,523	163,569	13,605,093	579,858	14,184,951	-	14,184,951
3	Accumulated Depreciation	Exh 28.2	(6,619,227)	141,559	(6,477,668)	(278,049)	(6,755,718)	-	(6,755,718)
4	Net Plant In Service		6,822,296	305,129	7,127,424	301,809	7,429,233	-	7,429,233
5	Cash Working Capital	Exh 28.3	0	339,300	339,300	761	340,062	-	340,062
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)	(156,620)	(874,939)	(15,548)	(890,487)	-	(890,487)
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	362,007	1,219,662	(166,569)	1,053,093	-	1,053,093
12	Total Rate Base		6,775,898	836,632	7,612,530	112,203	7,724,733	-	7,724,733
13	Return on Rate Base (Line 1 / Line 12)				-0.36%		-1.82%		7.69%

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]

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	3,265,384	-	3,265,384	(104,622)	3,160,762	1,002,369	4,163,131
3	Service Revenues - Sewer		-	-	-	-	-	-	-
4	Miscellaneous Revenues	Exh 29.1	803	-	803	-	803	-	803
5	Uncollectible Accounts	Exh 29.2	(89,245)	-	(89,245)	2,859	(86,386)	(27,396)	(113,782)
6	Total Operating Revenues		3,176,942	-	3,176,942	(101,762)	3,075,179	974,973	4,050,153
7	Maintenance Expenses								
8	Salaries and Wages	Exh 29.3	-	-	-	-	-	-	-
9	Purchased Power	Exh 29.5	117,305	-	117,305	-	117,305	-	117,305
10	Purchased Water / Sewer	Exh 29.6	124,880	-	124,880	(1,606)	123,273	-	123,273
11	Maintenance and Repair	Exh 29.7	177,866	-	177,866	(11,210)	166,656	-	166,656
12	Maintenance Testing	Exh 29.8	23,970	-	23,970	-	23,970	-	23,970
13	Meter Reading		-	-	-	-	-	-	-
14	Chemicals	Exh 29.9	106,198	-	106,198	(2,314)	103,885	-	103,885
15	Transportation	Exh 29.10	48,052	-	48,052	1,164	49,216	-	49,216
16	Operating Exp. Charged to Plant	Exh 29.4	(27,592)	-	(27,592)	(110,620)	(138,212)	-	(138,212)
17	Outside Services - Other	Exh 29.11	57,750	-	57,750	(39,571)	18,179	-	18,179
18	Total		628,429	-	628,429	(164,157)	464,272	-	464,272
19	General Expenses								
20	Salaries and Wages	Exh 29.3	870,694	-	870,694	55,539	926,233	-	926,233
21	Office Supplies & Other Office Exp	Exh 29.12	64,031	-	64,031	(12,432)	51,599	-	51,599
22	Regulatory Commission Exp.	Exh 29.13	51,318	-	51,318	109,469	160,787	-	160,787
23	Pension & Other Benefits	Exh 29.14	234,572	-	234,572	59,035	293,607	-	293,607
24	Rent	Exh 29.15	16,243	-	16,243	3,783	20,025	-	20,025
25	Insurance	Exh 29.16	90,175	-	90,175	23,226	113,401	-	113,401
26	Office Utilities	Exh 29.17	23,548	-	23,548	(139)	23,409	-	23,409
27	Miscellaneous	Exh 29.18	735,394	-	735,394	(68,234)	667,160	-	667,160
28	Total		2,085,974	-	2,085,974	170,246	2,256,220	-	2,256,220
29	Depreciation	Exh 29.19	346,697	40,400	387,097	30,489	417,586	-	417,586
30	Amortization of PAA	Exh 29.20	(3,660)	-	(3,660)	-	(3,660)	-	(3,660)
31	Payroll Taxes	Exh 29.22	54,560	-	54,560	16,545	71,105	-	71,105
32	Franchise Tax	Exh 29.22	-	-	-	-	-	-	-
33	Gross Receipts Tax	Exh 29.22	-	-	-	-	-	-	-
34	Property Taxes	Exh 29.22	108,170	-	108,170	8,423	116,594	-	116,594
35	Special Assessments	Exh 29.22	-	-	-	-	-	-	-
36	Utility/Commission Tax	Exh 29.22	4,995	-	4,995	6,322	11,317	(3,216)	8,100
37	Other General Taxes	Exh 29.22	19,231	-	19,231	(19,231)	-	-	-
38	Income Taxes - Federal	Exh 29.23	71,221	(127,121)	(55,900)	(29,990)	(85,889)	195,149	109,259
39	Income Taxes - State	Exh 29.23	28,074	(42,084)	(14,010)	(7,516)	(21,526)	48,909	27,383
40	Amortization of CIAC	Exh 29.21	(10,331)	(25)	(10,356)	-	(10,356)	-	(10,356)
41	Total		618,957	(128,829)	490,127	5,042	495,169	240,842	736,011
42	Total Operating Expenses		3,333,360	(128,829)	3,204,530	11,131	3,215,661	240,842	3,456,503
43	Net Operating Income		(156,418)	128,829	(27,588)	(112,894)	(140,482)	734,131	593,649

Column Calculations:

- [A]- Company's ledger amounts for Base Period through September 30, 2022
- [B]- Company's adjustments for Base Period at 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]

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	2,179	131,781	800	132,581	2.67%
13	141204	Struct and Improv Service Supplies	-	-	-	-	-	2.67%
14	141205	Struct and Improv Water Treat Plt	523,074	17,247	540,321	61	540,381	2.67%
15	141206	Struct and Improv Trans Dist Plt	3,097	-	3,097	1,513	4,610	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	7,295	23,207	5,698	28,905	1.60%
35	141226	Power Generation Equipment	-	-	-	-	-	4.00%
36	141227	Electric Pump Equip Src Pump	43,065	1,500	44,565	291	44,856	5.00%
37	141228	Electric Pump Equip WTP	822,543	13,040	835,583	1,859	837,443	5.00%
38	141229	Electric Pump Equip Trans Dist	17,225	-	17,225	4,211	21,436	5.00%
39	141230	Water Treatment Equipment	1,185,435	1,218	1,186,653	909	1,187,562	3.64%
40	141231	Dist Resv and Standpipes	545,326	-	545,326	106	545,432	2.22%
41	141232	Trans and Distr Mains	3,694,796	15,898	3,710,694	271,272	3,981,966	1.60%
42	141233	Service Lines	1,141,062	36,074	1,177,136	30,772	1,207,907	2.50%
43	141234	Meters	772,164	12,517	784,681	158,432	943,113	2.25%
44	141235	Meter Installations	701,307	1,967	703,274	917	704,191	2.22%
45	141236	Hydrants	486,546	12,166	498,712	9,942	508,655	1.90%
46	141237	Backflow Prevention Devices	129	289	418	210	628	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	-	233	170	403	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	330	126,527	-	126,527	4.22%
108	141304	Office Equipment	-	-	-	-	-	
109	141305	Stores Equipment	1,856	-	1,856	-	1,856	5.00%
110	141306	Lab Equipment	105,369	5,268	110,637	3,356	113,993	5.71%
111	141307	Rental Equipment	-	-	-	-	-	
112	141308	Tool Shop Equipment	345,720	1,240	346,960	902	347,862	5.43%
113	141309	Power Operated Equipment	76,469	(1,366)	75,103	41,884	116,987	7.20%
114	141310	Communications Equipment	111,094	-	111,094	42,754	153,848	9.00%
115	141311	Misc Equipment	-	-	-	-	-	2.86%
116	141399	Building and Equipment Clearing	-	-	-	-	-	
117	141401	Vehicles	463,366	3,695	467,061	3,373	470,435	12.86%
118	141499	Vehicles Clearing	-	-	-	-	-	
119	141501	Computer Hardware	162	-	162	-	162	4.44%
120	141502	Desktop/Laptop Computers	2,244	10,953	13,197	-	13,197	4.44%
121	141503	Mainframe Computers	24,730	-	24,730	-	24,730	4.44%
122	141504	Mini Comp Wtr	263,107	16,089	279,197	427	279,624	4.44%
123	141601	Computer Software	22,379	5,020	27,399	-	27,399	4.44%
124	141602	Comp Systems	781,142	949	782,091	-	782,091	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>163,569</u>	<u>13,605,093</u>	<u>579,858</u>	<u>14,184,951</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)	(3,502)	(41,307)	(2,631)	(43,937)
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)	684	(259,688)	(10,819)	(270,507)
6	142206	Acc Dep - Struct and Improv Trans Dist Plt	175	(83)	93	(47)	46
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)	(320)	(2,118)	(191)	(2,309)
26	142226	Acc Dep - Power Generation Equipment	-	-	-	-	-
27	142227	Acc Dep - Electric Pump Equip Src Pump	(2,361)	(2,215)	(4,576)	(1,672)	(6,248)
28	142228	Acc Dep - Electric Pump Equip WTP	(263,835)	(41,303)	(305,139)	(31,337)	(336,475)
29	142229	Acc Dep - Electric Pump Equip Trans Dist	(289)	(861)	(1,150)	(651)	(1,801)
30	142230	Acc Dep - Water Treatment Equipment	(413,074)	(43,143)	(456,216)	(32,391)	(488,607)
31	142231	Acc Dep - Dist Resv and Standpipes	(342,831)	(12,112)	(354,944)	(9,078)	(364,022)
32	142232	Acc Dep - Trans and Distr Mains	(1,488,684)	(59,268)	(1,547,952)	(39,560)	(1,587,512)
33	142233	Acc Dep - Service Lines	(773,657)	(28,505)	(802,162)	(21,733)	(823,895)
34	142234	Acc Dep - Meters	(529,737)	(17,502)	(547,240)	(10,829)	(558,069)
35	142235	Acc Dep - Meter Installations	(293,000)	(15,584)	(308,584)	(11,698)	(320,282)
36	142236	Acc Dep - Hydrants	(133,334)	(9,453)	(142,787)	(6,968)	(149,756)
37	142237	Acc Dep - Backflow Prevention Devices	107	(11)	96	(6)	91
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)	(6)	(8)	(3)	(11)
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	Base Period - Activity	Base Period - Ending Balance	Forecast Period Adjustment	Forecast Period - Present Rates
			[A]	[B]	[C]	[D]	[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)	(2,373)	(105,008)	(3,155)	(108,164)
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)	(6,146)	(34,916)	(4,754)	(39,670)
101	142307	Acc Dep - Rental Equipment	-	-	-	-	-
102	142308	Acc Dep - Tool Shop Equipment	(185,260)	(18,860)	(204,120)	(14,114)	(218,234)
103	142309	Acc Dep - Power Operated Equipment	8,085	(5,402)	2,683	(4,558)	(1,875)
104	142310	Acc Dep - Communications Equipment	(59,740)	(8,037)	(67,777)	(7,838)	(75,615)
105	142311	Acc Dep - Misc Equipment	-	-	-	-	-
106	142401	Acc Dep - Vehicles	(441,058)	34,190	(406,868)	(3,753)	(410,621)
107	142501	Acc Dep - Computer Hardware	(24)	(2,451)	(2,475)	(5)	(2,480)
108	142502	Acc Dep - Desktop/Laptop Computers	(91)	(232)	(323)	(440)	(763)
109	142503	Acc Dep - Mainframe Computers	(24,730)	5,758	(18,972)	(637)	(19,609)
110	142504	Acc Dep - Mini Comp Wtr	(217,521)	138,544	(78,976)	(9,286)	(88,262)
111	142601	Acc Dep - Computer Software	(2,714)	960	(1,754)	(913)	(2,668)
112	142602	Acc Dep - Comp Systems	(651,212)	250,572	(400,640)	(24,356)	(424,996)
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		Total Water Plant Accumulated Depreciation	<u>(6,619,227)</u>	<u>141,559</u>	<u>(6,477,668)</u>	<u>(278,049)</u>	<u>(6,755,718)</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
Updated thru 9/30/2022

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	628,429	-	628,429	(164,157)	464,272
2	General expenses	2,085,974	-	2,085,974	170,246	2,256,220
3	Taxes Other Than Income	186,956	-	186,956	12,059	199,015
4	Total cash working capital expenses	<u>2,714,403</u>	<u>-</u>	<u>2,714,403</u>	<u>6,089</u>	<u>2,720,492</u>
5						
6						
7				<u>Ending Balance</u>	<u>Period Adjustment</u>	<u>Forecast Period - Present Rates</u>
8						
9	Cash Working Capital (Line 4 multiplied by 1/8)			339,300	761	340,062
10						

Column Calculations:

[A]- Company's ledger amounts for Base Period through September 30, 2022

[B]- Company's adjustments for Base Period at 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	-	-	-	-	-

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

Exhibit 28.4
Updated thru 9/30/2022

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
Case No. 2022-00147
Rate Case Schedules
Base Period: September 30, 2022
Forecast Period: December 31, 2023

Exhibit 28.5
Updated thru 9/30/2022

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	(780,357)	(125,273)	(905,630)	(12,432)	(918,063)
2	Various	Federal	62,038	(31,347)	30,691	(3,116)	27,575
3							
4		Total ADIT - Water	<u>(718,319)</u>	<u>(156,620)</u>	<u>(874,939)</u>	<u>(15,548)</u>	<u>(890,487)</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
Updated thru 9/30/2022

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		Total Gross PAA - Water	<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		Total Acc Depreciation PAA - Water	<u>68,634</u>	<u>3,660</u>	<u>72,295</u>	<u>2,745</u>	<u>75,040</u>
8		Net PAA - Water (L3+L7)	(114,391)	3,660	(110,730)	2,745	(107,985)

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 28.7
Updated thru 9/30/2022

Oracle Fusion Asset

Line No.	Account	Description	Starting Balance	Base Period - Activity	Base Period - Ending Balance	Forecast Period Adjustment	Forecast Period - Present Rates
			[A]	[B]	[C]	[D]	[E]
1	194006	Non-Current Asset	187,605	(25,014)	162,591	(18,760)	143,830
2							
3		Total - Water	<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	459,316	1,177,272	-	1,177,272
2	170010	Misc Regulatory COMM EX	-	-	-	-	-
3	170011	Rate Case Accum Amort	(583,724)	(51,318)	(635,042)	(118,553)	(753,594)
4		Total Net Deferred Rate Case Expense - Water	<u>134,232</u>	<u>407,999</u>	<u>542,231</u>	<u>(118,553)</u>	<u>423,678</u>
5	181001	Def Chgs - Landscaping	-	-	-	-	-
6	181002	Def Chgs - Tank Maint and Repair	976,346	19,517	995,863	-	995,863
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)	(64,462)	(321,292)	(47,273)	(368,565)
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>(45,992)</u>	<u>677,431</u>	<u>(48,017)</u>	<u>629,415</u>
39		Total Net Deferred Charge - Water (L4 + L38)	857,655	362,007	1,219,662	(166,569)	1,053,093

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 29.1
Updated thru 9/30/2022

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	3,265,383.84		3,265,383.84	(104,621.84)	3,160,762.00	1,002,368.91	4,163,130.91
2	Miscellaneous Revenue	803.25	-	803.25	-	803.25	-	803.25
3	Uncollectible Accounts	(89,245.48)		(89,245.48)	2,859.40	(86,386.08)	(27,395.52)	(113,781.61)
4	Total Service Revenue - Water	<u>3,176,941.61</u>	<u>-</u>	<u>3,176,941.61</u>	<u>(101,762.44)</u>	<u>3,075,179.17</u>	<u>974,973.39</u>	<u>4,050,152.55</u>

Column Calculations:

[A]- Company's ledger amounts for Base Period through September 30, 2022

[B]- Company's adjustments for Base Period at 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

Updated thru 9/30/2022

Uncollectible Accounts

Line No.	Description	Water [A]	Total [B]
1	Base Period Service Revenues	\$ 3,265,383.84	\$ 3,265,383.84
2	Base Period Uncollectible Accounts	\$ (89,245.48)	\$ (89,245.48)
3	Uncollectible % (L2/L1)	-2.73%	-2.73%
4	Forecast Period Present Service Revenues	\$ 3,160,762.00	\$ 3,160,762.00
5	Uncollectible % (L3)	-2.73%	
6	Uncollectible Accounts (L4*L5)	\$ (86,386.08)	\$ (86,386.08)
7	Present Rate Increase Adjustment (L6-L2)	\$ 2,859.40	\$ 2,859.40
8	Forecast Period Proposed Service Revenues	\$ 4,163,130.91	\$ 4,163,130.91
9	Uncollectible % (L5)	-2.73%	
10	Uncollectible Accounts (L8*L9)	\$ (113,781.61)	\$ (113,781.61)
11	Proposed Rate Increase Adjustment (L10-L6)	\$ (27,395.52)	\$ (27,395.52)

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
Updated thru 9/30/2022

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	870,693.94		870,693.94	55,538.68	926,232.62
3	Total Salaries & Wages - Water	<u>870,693.94</u>	<u>-</u>	<u>870,693.94</u>	<u>55,538.68</u>	<u>926,232.62</u>

Column Calculations:

[A]- Company's ledger amounts for Base Period through September 30, 2022

[B]- Company's adjustments for Base Period at 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 29.4
Updated thru 9/30/2022

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	(27,591.86)		(27,591.86)	(110,620.14)	(138,212.00)
2						-	-
3		Total Capitalize Time - Water	<u>(27,591.86)</u>	<u>-</u>	<u>(27,591.86)</u>	<u>(110,620.14)</u>	<u>(138,212.00)</u>

Column Calculations:

- [A]- Company's ledger amounts for Base Period through September 30, 2022
- [B]- Company's adjustments for Base Period at 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 29.5
Updated thru 9/30/2022

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	117,304.97	-	117,304.97	-	117,304.97
2							
3		Total Purchase Power - Water	<u>117,304.97</u>	<u>-</u>	<u>117,304.97</u>	<u>-</u>	<u>117,304.97</u>

Column Calculations:

[A]- Company's ledger amounts for Base Period through September 30, 2022

[B]- Company's adjustments for Base Period at 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 29.6

Updated thru 9/30/2022

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	124,810.40	-	124,810.40	(1,606.40)	123,204.00
2							
3		Total Purchase Water	<u>124,810.40</u>	<u>-</u>	<u>124,810.40</u>	<u>(1,606.40)</u>	<u>123,204.00</u>

Column Calculations:

[A]- Company's ledger amounts for Base Period through September 30, 2022

[B]- Company's adjustments for Base Period at 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	15,051.66	-	15,051.66	(2,147.56)	12,904.10
2	512002	Repairs and Maintenance	11,273.80	-	11,273.80	97.20	11,371.00
3	512003	Main Breaks	695.40	-	695.40	3,355.60	4,051.00
4	512004	Traps Repair	-	-	-	-	-
5	512005	Valve Repair	-	-	-	-	-
6	512006	Manhole Maint	-	-	-	-	-
7	512007	Major Repairs	1,693.55	-	1,693.55	(1,693.55)	-
8	512008	Maintenance Electric Equip Repair	4,602.45	-	4,602.45	(4,277.45)	325.00
9	512009	Permits	-	-	-	-	-
10	512010	Sewer Rodding	-	-	-	-	-
11	512011	Sewer Sludge Hauling	-	-	-	-	-
12	512012	Deferred Maintenance Expense	66,131.76	-	66,131.76	(3,535.80)	62,595.96
13	512013	Excavation Restoration	8,630.50	-	8,630.50	-	8,630.50
14	512014	Communication Expense	1,085.17	-	1,085.17	5,008.83	6,094.00
15	512015	Equipment Rental	4,810.82	-	4,810.82	(4,810.82)	-
16	512016	Uniforms	14,248.66	-	14,248.66	(6,193.07)	8,055.59
17	512017	Weather /Hurricane/ Fuel/Snow removal	1,244.62	-	1,244.62	614.38	1,859.00
18	512018	Safety Supplies/Expense	6,559.03	-	6,559.03	684.97	7,244.00
19	512019	Moving Expense	-	-	-	-	-
20	512020	Service Claims	-	-	-	-	-
21	512021	Landscaping	889.76	-	889.76	(494.96)	394.80
22	512022	Other Contracted Workers	-	-	-	-	-
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	13,488.54	-	13,488.54	16,504.11	29,992.65
27	513001	Allocated Fuel Charge	-	-	-	-	-
28	513002	Meter Supplies	1,570.00	-	1,570.00	(1,570.00)	-
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	101.61	-	101.61	(101.61)	-
35	513009	Lighting Supplies	195.93	-	195.93	(195.93)	-
36	513010	Plant Air System	582.99	-	582.99	(582.99)	-
37	513011	Valves and Traps	-	-	-	-	-
38	513012	Duty and Brokerage	-	-	-	-	-
39	513899	Materials and Supplies Write-off	-	-	-	-	-
40	513900	Other Materials and Supplies	23,841.99	-	23,841.99	(10,703.26)	13,138.74
41							
42		Total Maintenance Expense Water	<u>177,866.12</u>	<u>-</u>	<u>177,866.12</u>	<u>(11,209.78)</u>	<u>166,656.34</u>

Column Calculations:

[A]- Company's ledger amounts for Base Period through September 30, 2022

[B]- Company's adjustments for Base Period at 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 29.8

Updated thru 9/30/2022

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	15,418.93		15,418.93	-	15,418.93
2	515002	Test - Water/Sewer	1,755.70		1,755.70	-	1,755.70
3	515003	Test - Equipment/Chemical	6,795.63		6,795.63	-	6,795.63
4	515004	Test - Safe Drinking Water Act	-	-	-	-	-
5		Total Maintenance Testing Water	<u>23,970.26</u>	<u>-</u>	<u>23,970.26</u>	<u>-</u>	<u>23,970.26</u>

Column Calculations:

[A]- Company's ledger amounts for Base Period through September 30, 2022

[B]- Company's adjustments for Base Period at 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 29.9
Updated thru 9/30/2022

Chemicals

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	514001	Chlorine	40,558.11		40,558	(451)	40,107.53
2	514002	Odor Control Chemicals	-	-	-		-
3	514900	Other Chemicals	65,639.94		65,640	(1,863)	63,777.00
4							
5		Total Chemicals Water	106,198.05	-	106,198.05	(2,313.52)	103,884.53

Column Calculations:

[A]- Company's ledger amounts for Base Period through September 30, 2022

[B]- Company's adjustments for Base Period at 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 29.10
Updated thru 9/30/2022

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	380.74	-	380.74	-	-
2	602000	Vehicle Fuel	26,180.56	-	26,180.56	7,257.44	33,438.00
3	603000	Vehicle Repairs and Maintenance	13,323.97	-	13,323.97	(4,439.97)	8,884.00
4	604000	Vehicle Registration/Licensing Fees	2,308.59	-	2,308.59	36.52	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	5,858.42	-	5,858.42	(1,690.30)	4,168.12
9							
10		Total Chemicals Water	48,052.28	-	48,052.28	1,163.69	49,215.97

Column Calculations:

[A]- Company's ledger amounts for Base Period through September 30, 2022

[B]- Company's adjustments for Base Period at 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 29.11
Updated thru 9/30/2022

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	51,053.69	-	51,053.69	(32,982.44)	18,071.25
5	540500	Payroll	-	-	-	-	-
6	540600	Tax	-	-	-	-	-
7	540700	Engineering	4,745.00	-	4,745.00	(4,745.00)	-
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	-	1,942.07	(1,834.34)	107.73
15							
16		Total Outside Service - Water	<u>57,749.76</u>	<u>-</u>	<u>57,749.76</u>	<u>(39,570.78)</u>	<u>18,178.98</u>

Column Calculations:

- [A]- Company's ledger amounts for Base Period through September 30, 2022
- [B]- Company's adjustments for Base Period at 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	51,223.37	-	51,223.37	(11,567.37)	39,656.00
5	628500	Customer Freight/Courier Charges	-	-	-	-	-
6		Total Billing & Customer Service	<u>51,223.37</u>	<u>-</u>	<u>51,223.37</u>	<u>(11,567.37)</u>	<u>39,656.00</u>
7	550200	Computer Repair and Maintenance	226.00	-	226.00	-	226.00
8	550300	Computer Supplies	-	-	-	-	-
9	550400	Internet Services	6,393.27	-	6,393.27	-	6,393.27
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		Total IT Department	<u>7,869.27</u>	<u>-</u>	<u>7,869.27</u>	<u>(1,250.00)</u>	<u>6,619.27</u>
16	581100	Office Supplies	964.10	-	964.10	690.04	1,654.14
17	581200	Kitchen Supplies	1,667.80	-	1,667.80	(1,014.68)	653.13
18	581300	Cleaning Supplies	508.17	-	508.17	(178.17)	330.00
19	582100	Office Equipment	311.35	-	311.35	766.87	1,078.22
20	582200	Office Equipment - Rent/Leased	-	-	-	-	-
21	583100	Office Printing/Blueprints	80.56	-	80.56	24.44	105.00
22	583200	Office Publications/Subscriptions	-	-	-	-	-
23	583300	Artwork, Display and Banner	-	-	-	-	-
24	583400	Office Shipping Charges/Postage/Courier	1,406.27	-	1,406.27	96.73	1,503.00
25	583500	Office Duties and Brokerage	-	-	-	-	-
26		Total Office Expense	<u>4,938.25</u>	<u>-</u>	<u>4,938.25</u>	<u>385.23</u>	<u>5,323.48</u>
27		Total Water Office Supplies & Other Expenses	64,030.89	-	64,030.89	(12,432.14)	51,598.75

Column Calculations:

- [A]- Company's ledger amounts for Base Period through September 30, 2022
- [B]- Company's adjustments for Base Period at 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 29.13

Updated thru 9/30/2022

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	51,317.64	-	51,317.64	109,469.00	160,786.64
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	51,317.64	-	51,317.64	109,469.00	160,786.64

Column Calculations:

[A]- Company's ledger amounts for Base Period through September 30, 2022

[B]- Company's adjustments for Base Period at 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 29.14
Updated thru 9/30/2022

Pension & Other Benefits

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	531001	401K Profit Sharing	20,619.74		20,619.74	630.97	21,250.71
2	531002	401K Match	20,154.27		20,154.27	8,180.01	28,334.28
3	531100	RRSP Match	-		-	-	-
4	531200	Canada Pension Plan	-		-	-	-
5	532001	Health Admin and Stop Loss	27,431.03		27,431.03	-	27,431.03
6	532002	Dental	7,113.96		7,113.96	(889.57)	6,224.39
7	532003	Medical	-		-	-	-
8	532004	Medical Service Plan (MSP)	-		-	-	-
9	532005	Employee Insurance Deductions	(48,023.03)		(48,023.03)	48,023.03	-
10	532006	Health Insurance Claims	184,210.85		184,210.85	4,017.61	188,228.46
11	532007	Group Insurance	-		-	-	-
12	532008	Health Insurance	-		-	-	-
13	532009	Workers Compensation Insurance (WCB)	9,162.16		9,230.98	878.38	10,109.36
14	532010	Unemployment Insurance (EI)	-		-	-	-
15	532011	Union Dues	-		-	-	-
16	532012	Term Life Insurance	13,067.70		13,067.70	-	13,067.70
17	532013	Term Life Insurance Opt	(2,844.74)		(2,844.74)	-	(2,844.74)
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	3,680.34		3,680.34	(1,805.51)	1,874.83
27	532999	Payroll Suspense	-		-	-	-
28		Total Pension & Benefits - Water	<u>234,572.28</u>	<u>-</u>	<u>234,572.28</u>	<u>59,034.91</u>	<u>293,607.19</u>

Column Calculations:

- [A]- Company's ledger amounts for Base Period through September 30, 2022
- [B]- Company's adjustments for Base Period at 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

0

Exhibit 29.15
Updated thru 9/30/2022

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	16,242.53		16,242.53	3,782.71	20,025.24
2	571200	Building Rent - Inducement	-	-	-		-
3	571300	Building Rent - Recovery	-	-	-		-
4		Total Rent Expense - Water	<u>16,242.53</u>	<u>-</u>	<u>16,242.53</u>	<u>3,782.71</u>	<u>20,025.24</u>

Column Calculations:

[A]- Company's ledger amounts for Base Period through September 30, 2022

[B]- Company's adjustments for Base Period at 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 29.16
Updated thru 9/30/2022

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	22,363.08		22,363.08	2,685.47	25,048.55
2	560200	Property Insurance	32,871.01		32,871.01	5,372.52	38,243.53
3	560300	Vehicle Insurance	19,029.45		19,029.45	2,266.03	21,295.48
4	560400	Uninsured Losses	-		-	14,851.78	14,851.78
5	560500	Other Insurance	15,911.65		15,911.65	(1,950.08)	13,961.57
6		Total Insurance Expense - Water	<u>90,175.19</u>	<u>-</u>	<u>90,175.19</u>	<u>23,225.72</u>	<u>113,400.91</u>

Column Calculations:

[A]- Company's ledger amounts for Base Period through September 30, 2022

[B]- Company's adjustments for Base Period at 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
Updated thru 9/30/2022

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	1,782.64		1,782.64	(383.60)	1,399.04
2	584200	Office Gas/Heat	215.32		215.32	230.67	445.99
3	584300	Office Water	1,364.24		1,364.24	(578.24)	786.00
4	584900	Office Other Utilities	454.88		454.88	(454.88)	-
5	585100	Office Garbage Disposal/Removal	192.00		192.00	24.00	216.00
6	585200	Office Landscape/Mowing	154.67		154.67	2,102.33	2,257.00
7	585300	Office Snow Removal	-		-	-	-
8	585400	Office Security/ Alarm System	722.40		722.40	517.60	1,240.00
9	585500	Office Cleaning Services	11.18		11.18	(11.18)	-
10	585900	Other Office Maintenance	459.91		459.91	971.60	1,431.51
11	586100	Landline/ Telephone/Fax	138.49		138.49	(138.49)	-
12	586200	Cellular/Mobile Phones	15,160.31		15,160.31	-	15,160.31
13	587100	Holiday Events/Picnics	1,650.00		1,650.00	(1,650.00)	-
14	587200	Meals and Entertainment	-		-	-	-
15	587300	Meals and Entertainment - 50% Tax Deductible	-		-	-	-
16	587400	Meals and Entertainment - Non Deductible	-		-	-	-
17	587500	Answering Service	925.92		925.92	(925.92)	-
18	587900	Other Office Expenses	315.61		315.61	157.39	473.00
19		Total Office Expense	<u>23,547.57</u>	<u>-</u>	<u>23,547.57</u>	<u>(138.72)</u>	<u>23,408.85</u>

Column Calculations:

[A]- Company's ledger amounts for Base Period through September 30, 2022

[B]- Company's adjustments for Base Period at 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	310.19	-	310.19	(310.19)	-
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	2,171.50	-	2,171.50	(751.50)	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	-	1,088.48	542.52	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	3,104.19	-	3,104.19	(3,104.19)	-
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	4,964.95	-	4,964.95	7,975.00	11,069.42
27		Total Miscellaneous Expense	<u>17,961.34</u>	<u>-</u>	<u>17,961.34</u>	<u>4,351.64</u>	<u>22,312.98</u>
28	591000	Accommodation/Hotel/Lodging	1,963.90	-	1,963.90	-	1,963.90
29	592000	Airfare	181.34	-	181.34	(181.34)	-
30	593000	Transportation excl. Airfare	1,021.97	-	1,021.97	-	1,021.97
31	594000	Travel - Meals and Entertainment	(20.83)	-	(20.83)	20.83	-
32	595000	Travel - Meals and Entertainment - 50% Tax Deductible	865.39	-	865.39	(865.39)	-
33	596000	Travel - Meals and Entertainment - Non Deductible	-	-	-	-	-
34	599900	Other Travel	1,508.04	-	1,508.04	(1,508.04)	-
35		Total Travel Expense	<u>5,519.81</u>	<u>-</u>	<u>5,519.81</u>	<u>(2,533.94)</u>	<u>2,985.87</u>
36	691000	Corporate Allocation	638,108.66	-	638,108.66	(68,510.65)	569,598.01
37	692000	Regional Allocation	73,803.77	-	73,803.77	(1,540.95)	72,262.82
38	693000	Contract Shared Services Allocation	-	-	-	-	-
39	694000	Allocation Markup	-	-	-	-	-
40		Total Corporate/Shared Service Allocations (CAM)	<u>711,912.43</u>	<u>-</u>	<u>711,912.43</u>	<u>(70,051.60)</u>	<u>641,860.83</u>
41		Total Miscellaneous Expenses (L27 + L35 + L40)	<u>735,393.58</u>	<u>-</u>	<u>735,393.58</u>	<u>(68,233.90)</u>	<u>667,159.68</u>

Column Calculations:

- [A]- Company's ledger amounts for Base Period through September 30, 2022
- [B]- Company's adjustments for Base Period at 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 - Actual	Base Period - Estimated	Total Base Period	Forecast Period Adjustment	Total Forecast Period - Present Rates
			[A]	[B]	[C]	[D]	[E]
1	710201	Dep - Organization	6,576	0	6,576	-	6,576
2	710202	Dep - Franchises	-	-	-	-	-
3	710203	Dep - Struct and Improv General Plant	3,500	19	3,519	35	3,554
4	710204	Dep - Struct and Improv Service Supplies	3,423	(3,423)	-	-	-
5	710205	Dep - Struct and Improv Water Treat Plt	14,026	401	14,427	3	14,429
6	710206	Dep - Struct and Improv Trans Dist Plt	83	0	83	66	149
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	2,162	3	2,165	-	2,165
21	710221	Dep - Collecting Reservoirs	-	-	-	-	-
22	710222	Dep - Lake, River, Other Intakes	-	-	-	-	-
23	710223	Dep - Wells and Springs	15,916	(16)	15,900	-	15,900
24	710224	Dep - Infiltration Gallery	-	-	-	-	-
25	710225	Dep - Supply Mains	320	52	371	149	521
26	710226	Dep - Power Generation Equipment	-	-	-	-	-
27	710227	Dep - Electric Pump Equip Src Pump	2,215	14	2,228	24	2,252
28	710228	Dep - Electric Pump Equip WTP	41,303	476	41,779	152	41,932
29	710229	Dep - Electric Pump Equip Trans Dist	861	0	861	345	1,206
30	710230	Dep - Water Treatment Equipment	43,122	72	43,194	54	43,248
31	710231	Dep - Dist Resv and Standpipes	12,118	(12)	12,106	4	12,110
32	710232	Dep - Trans and Distr Mains	59,270	101	59,371	9,225	68,596
33	710233	Dep - Service Lines	28,999	430	29,428	1,261	30,689
34	710234	Dep - Meters	17,509	146	17,655	6,509	24,164
35	710235	Dep - Meter Installations	15,591	21	15,613	33	15,646
36	710236	Dep - Hydrants	9,450	26	9,476	310	9,785
37	710237	Dep - Backflow Prevention Devices	11	(1)	10	9	19
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	6	1	7	8	15
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	1,999	(1,999)	-	-	-
72	710272	Dep - Other Plant Collection	-	-	-	-	-
73	710273	Dep - Other Plant Pump	-	-	-	-	-
74	710274	Dep - Other Plant Treatment	1	1	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	2,969	(4)	2,965	-	2,965
99	710304	Dep - Office Equipment	-	-	-	-	-
100	710305	Dep - Stores Equipment	91	0	91	-	91
101	710306	Dep - Lab Equipment	6,159	158	6,317	314	6,631
102	710307	Dep - Rental Equipment	-	-	-	-	-
103	710308	Dep - Tool Shop Equipment	18,945	(131)	18,814	80	18,894
104	710309	Dep - Power Operated Equipment	5,397	11	5,407	4,943	10,350
105	710310	Dep - Communications Equipment	9,355	(89)	9,265	6,307	15,572
106	710311	Dep - Misc Equipment	-	-	-	-	-
107	710401	Dep - Vehicles	18,809	41,107	59,916	627	60,543
108	710501	Dep - Computer Hardware	6,194	(6,194)	-	-	-
109	710502	Dep - Desktop/Laptop Computers	-	-	-	-	-
110	710503	Dep - Mainframe Computers	-	-	-	-	-
111	710504	Dep - Mini Comp Wtr	320	1,638	1,958	31	1,989
112	710601	Dep - Computer Software	-	-	-	-	-
113	710602	Dep - Comp Systems	-	2,020	2,020	-	2,020
114	710603	Dep - Micro Systems	-	144	144	-	144
115							
116							
117		Total Depreciation Expense - Water	<u>346,697</u>	<u>40,400</u>	<u>387,097</u>	<u>30,489</u>	<u>417,586</u>

Column Calculations:

[A]- Company's ledger amounts for Base Period through September 30, 2022

[B]- Company's adjustments for Base Period at 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 29.20

Updated thru 9/30/2022

Plant Acquisition Adjustment- Amortization Expense

<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	710901	Dep - Purchase Acquisition Adjustments	(3,660.49)		(3,660.49)	-	(3,660.49)
2							
3		Total PAA Water Expense expense	<u>(3,660.49)</u>	<u>-</u>	<u>(3,660.49)</u>	<u>-</u>	<u>(3,660.49)</u>

Column Calculations:

[A]- Company's ledger amounts for Base Period through September 30, 2022

[B]- Company's adjustments for Base Period at 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	(1,872)	1	(1,871)	-	(1,871)
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	(2,995)	(3)	(2,998)	-	(2,998)
36	720036	Amort CIAC - Tap Fee	(5,340)	(23)	(5,363)	-	(5,363)
37	720037	Amort CIAC - Management Fee	(31)	(0)	(31)	-	(31)
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	(94)	(0)	(94)	-	(94)
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>(10,331)</u>	<u>(25)</u>	<u>(10,356)</u>	<u>-</u>	<u>(10,356)</u>

Column Calculations:

- [A]- Company's ledger amounts for Base Period through September 30, 2022
- [B]- Company's adjustments for Base Period at 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 29.22
Updated thru 9/30/2022

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	52,521.41		52,521.41	16,327.44	68,848.85
2	641200	Payroll Tax	-		-	-	-
3	641300	Employer Health Tax	-		-	-	-
4	642100	Federal Unemployment Tax	581.52		581.52	0.21	581.73
5	642200	State Unemployment Tax	1,457.46		1,457.46	216.88	1,674.34
6	642300	Other Payroll Taxes	-		-	-	-
7		Total Water Payroll Taxes	<u>54,560.39</u>	<u>-</u>	<u>54,560.39</u>	<u>16,544.52</u>	<u>71,104.91</u>
8	643100	Franchise Taxes	-		-	-	-
9	643200	Gross Receipts Taxes	-		-	-	-
10	643300	Personal Property Taxes	46,914.26		46,914.26	(46,914.26)	-
11	643400	Real Estate Taxes	61,256.12		61,256.12	55,337.72	116,593.84
12	643500	Sales And Use Taxes	-		-	-	-
13	643600	Utility/Commission Taxes	4,995.09		4,995.09	6,321.52	11,316.61
14	643700	Other General Taxes	19,230.56		19,230.56	(19,230.56)	-
15		Total Property and Other Tax Expense	<u>132,396.03</u>	<u>-</u>	<u>132,396.03</u>	<u>(4,485.57)</u>	<u>127,910.46</u>
16		Total TOTI - Water (L7 + L15)	186,956.42	-	186,956.42	12,058.95	199,015.37

Column Calculations:

[A]- Company's ledger amounts for Base Period through September 30, 2022

[B]- Company's adjustments for Base Period at 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	Forecast Period Adjustment	Forecast Period - Present Rates	Proposed Increase	Forecast Period After Increase
		[A]	[B]	[C]	[D]	[E]
1	Operating Revenues	3,176,942	(101,762)	3,075,179	974,973	4,050,153
2	Operating Deductions:					
3	Maintenance expenses	628,429	(164,157)	464,272		464,272
4	General expenses	2,085,974	170,246	2,256,220		2,256,220
5	Depreciation expense	387,097	30,489	417,586		417,586
6	Amortization of PAA	(3,660)	-	(3,660)		(3,660)
7	TOTI	186,956	12,059	199,015	(3,216)	195,799
8	Amortization of CIAC	(10,356)	-	(10,356)		(10,356)
9	Interest expense	182,701	(75)	182,626	-	182,626
10	Total Operating Deductions	3,457,140	48,562	3,505,702	(3,216)	3,502,486
11	Taxable Income State (Line 1 minus Line 10)	(280,199)	(150,324)	(430,523)	978,190	547,666
12	State Income Tax (Line 11 multiplied by 5%)	(14,010)	(7,516)	(21,526)	48,909	27,383
13	Federal Taxable Income (Line 11 minus Line 12)	(266,189)	(142,808)	(408,997)	929,280	520,283
14	Federal Income Tax (Line 13 multiplied by 21%)	(55,900)	(29,990)	(85,889)	195,149	109,259
15	Net Amount (Line 13 minus Line 14)	(210,289)	(112,818)	(323,108)	734,131	411,024
16	Add: Interest Expense	182,701	(75)	182,626	-	182,626
17	Net Income for Return	(27,588)	(112,894)	(140,482)	734,131	593,649

Column Calculations:

[A]- Company's actuals for Base Period ending September 30, 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]

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

Exhibit 34
Updated thru 9/30/2022

Required Return & Cost of Debt

Line No.	Item	Capital Structure	Cost Rates	Retention Factor	Gross Revenue Effect
		[A]	[B]	[C]	[D]
<u>Rate Base Factor - Base Period</u>					
1	Debt	49.39%	4.86%	0.998000	2.4056%
2	Equity	50.61%	10.60%	0.748999	7.1629%
3	Total	<u>100.00%</u>			<u>9.5685%</u>
<u>Rate Base Factor - Forecast Period</u>					
5	Debt	49.80%	4.75%	0.998000	2.3689%
6	Equity	50.20%	10.60%	0.748999	7.1040%
7	Total	<u>100.00%</u>			<u>9.4729%</u>
8		Retention			
9		Factor			
10		<u>[E]</u>			
<u>Net Income Factor:</u>					
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, 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, 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]

Water Service Corporation of Kentucky

Case No. 2022-00147

Rate Case Exhibits

Base Period: September 30, 2022

Forecast Period: December 31, 2023

Exhibit 35

Updated thru 9/30/2022

Rate Base Return

Line No.	Description	Capitalization Ratio	Cost Rate Base	Embedded Cost	Overall Cost Rate	Operating Income
		(a)	(b)	(c)	(d)	(e)
1	Base Period:					
2	Debt	49.39%	\$3,759,598	4.86%	2.40%	\$183,923
3	Equity	50.61%	3,852,932	-5.45%	-2.76%	(211,512)
4	Total	<u>100.00%</u>	<u>\$7,612,530</u>		<u>-0.36%</u>	<u>(\$27,588)</u>
5	Forecast Period, Present Rates:					
6	Debt	49.80%	\$3,847,151	4.75%	2.36%	\$182,485
7	Equity	50.20%	3,877,582	-8.34%	-4.18%	(322,967)
8	Total	<u>100.00%</u>	<u>7,724,733</u>		<u>-1.82%</u>	<u>(\$140,482)</u>
9	Forecast Period, Proposed Rates:					
10	Debt	49.80%	\$3,847,151	4.75%	2.36%	\$182,626
11	Equity	50.20%	3,877,582	10.60%	5.32%	411,024
12	Total	<u>100.00%</u>	<u>7,724,733</u>		<u>7.69%</u>	<u>\$593,649</u>

Water Service Corporation of Kentucky

Case No. 2022-00147

Rate Case Exhibits

Base Period: September 30, 2022

Forecast Period: December 31, 2023

Exhibit 36

Updated thru 9/30/2022

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	\$464,272		
2	General expenses	2,256,220		
3	Depreciation expense	417,586		
4	Amortization of PAA	(3,660)		
5	TOTI (excluding Utility/Commission Taxes)	187,699		
6	Amortization of CIAC	(10,356)		
7	Total operating revenue deductions	<u>\$3,311,760</u>	0.998000	\$3,318,397
8	<u>Net operating income for a return:</u>			
9	Debt service return	\$182,626	0.998000	182,992
10	Equity return	411,024	0.748999	548,764
11				
12				
13				
14	Gross Revenue Requirement			<u>\$4,050,153</u>

Water Service Corporation of Kentucky

Case No. 2022-00147

Rate Case Exhibits

Base Period: September 30, 2022

Forecast Period: December 31, 2023

Exhibit 37

Updated thru 9/30/2022

Service Revenue Requirement

<u>Line No.</u>	<u>Item</u>	<u>Amount</u>
		[A]
1	Revenues	1.0000
2	Uncollectible accounts	(0.0273)
3	Service revenue factor	<u>0.9727</u>
4	Total revenue requirement	4,050,153
5	Less: Misc revenues	<u>(803)</u>
6	Revenues excl misc revenues	4,049,349
7	Service revenue factor	<u>0.9727</u>
8	Service revenues	<u><u>4,163,131</u></u>

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
Account	Description									
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	2,179	-	131,781	132,070	1,046	(24)	132,581	133,093
141205	Struct and Improv Water Treat Plt	523,074	31,965	(14,718)	540,321	540,343	79	(2)	540,381	540,420
141206	Struct and Improv Trans Dist Plt	3,097	-	-	3,097	3,644	1,979	(45)	4,610	5,577
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	7,295	-	23,207	25,264	7,452	(169)	28,905	32,547
141227	Electric Pump Equip Src Pump	43,065	1,500	-	44,565	44,670	380	(9)	44,856	45,042
141228	Electric Pump Equip WTP	822,543	13,040	-	835,583	836,254	2,432	(55)	837,443	838,631
141229	Electric Pump Equip Trans Dist	-	17,225	-	17,225	18,745	5,507	(125)	21,436	24,127
141230	Water Treatment Equipment	1,185,435	1,218	-	1,186,653	1,186,981	1,188	(27)	1,187,562	1,188,142
141231	Dist Resv and Standpipes	545,326	-	-	545,326	545,365	139	(3)	545,432	545,500
141232	Trans and Distr Mains	3,694,796	15,898	-	3,710,694	3,718,357	582,106	(13,214)	3,981,966	4,287,249
141233	Service Lines	1,141,062	37,128	(1,054)	1,177,136	1,188,242	40,244	(914)	1,207,907	1,227,572
141234	Meters	772,164	14,698	(2,181)	784,681	792,859	287,641	(6,529)	943,113	1,073,971
141235	Meter Installations	701,307	1,967	-	703,274	703,605	1,199	(27)	704,191	704,777
141236	Hydrants	486,546	12,166	-	498,712	502,301	13,003	(295)	508,655	515,009
141237	Backflow Prevention Devices	129	289	-	418	494	275	(6)	628	763
141269	Other and Misc Equip WTP	233	-	-	233	294	222	(5)	403	511
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	126,221	306	-	126,527	126,527	-	-	126,527	126,527
141305	Stores Equipment	1,856	-	-	1,856	1,856	-	-	1,856	1,856
141306	Lab Equipment	105,369	8,393	(3,125)	110,637	111,848	4,389	(100)	113,993	116,137
141308	Tool Shop Equipment	345,720	1,240	-	346,960	347,286	1,180	(27)	347,862	348,439
141309	Power Operated Equipment	76,469	(1,366)	-	75,103	90,220	54,778	(1,243)	116,987	143,754
141310	Communications Equipment	111,094	-	-	111,094	126,525	55,914	(1,269)	153,848	181,170
141401	Vehicles	463,366	29,259	(25,564)	467,061	467,061	30,429	(25,556)	470,435	471,934
141501	Computer Hardware	162	-	-	162	162	-	-	162	162
141502	Desktop/Laptop Computers	2,301	10,896	-	13,197	13,197	-	-	13,197	13,197
141503	Mainframe Computers	24,730	-	-	24,730	24,730	-	-	24,730	24,730
141504	Mini Comp Wtr	274,232	4,964	-	279,197	279,351	559	(13)	279,624	279,897
141601	Computer Software	22,379	5,020	-	27,399	27,399	-	-	27,399	27,399
141602	Comp Systems	782,091	-	-	782,091	782,091	-	-	782,091	782,091
141603	Micro Systems	16,031	-	-	16,031	16,031	-	-	16,031	16,031
	Total Utility Plant In-Service	13,453,678	198,056	(46,641)	13,605,093	13,673,911	1,092,140	(49,657)	14,184,951	14,716,394

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)	(3,502)	-	(41,307)	(42,181)	(3,517)	-	(43,937)	(45,698)
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)	684	-	(259,688)	(263,294)	(14,426)	-	(270,507)	(277,720)
142206	Acc Dep - Struct and Improv Trans Dist Plt	175	(83)	-	93	82	(80)	-	46	2
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)	(320)	-	(2,118)	(2,169)	(298)	-	(2,309)	(2,467)
142227	Acc Dep - Electric Pump Equip Src Pump	(2,361)	(2,215)	-	(4,576)	(5,131)	(2,235)	-	(6,248)	(7,366)
142228	Acc Dep - Electric Pump Equip WTP	(263,835)	(41,303)	-	(305,139)	(315,573)	(41,822)	-	(336,475)	(357,395)
142229	Acc Dep - Electric Pump Equip Trans Dist	(289)	(861)	-	(1,150)	(1,343)	(958)	-	(1,801)	(2,301)
142230	Acc Dep - Water Treatment Equipment	(413,074)	(43,143)	-	(456,216)	(467,009)	(43,202)	-	(488,607)	(510,211)
142231	Acc Dep - Dist Resv and Standpipes	(342,831)	(12,112)	-	(354,944)	(357,969)	(12,106)	-	(364,022)	(370,075)
142232	Acc Dep - Trans and Distr Mains	(1,488,684)	(59,268)	-	(1,547,952)	(1,562,637)	(50,849)	-	(1,587,512)	(1,613,486)
142233	Acc Dep - Service Lines	(773,657)	(28,505)	-	(802,162)	(809,307)	(29,325)	-	(823,895)	(838,632)
142234	Acc Dep - Meters	(529,737)	(17,502)	-	(547,240)	(551,494)	(14,972)	-	(558,069)	(566,466)
142235	Acc Dep - Meter Installations	(293,000)	(15,584)	-	(308,584)	(312,480)	(15,607)	-	(320,282)	(328,087)
142236	Acc Dep - Hydrants	(133,334)	(9,453)	-	(142,787)	(145,084)	(9,379)	-	(149,756)	(154,464)
142249	Acc Dep - Pumping Equip Pump Plt	(10,639)	10,639	-	-	-	-	-	-	-
142269	Acc Dep - Other and Misc Equip WTP	(1)	(6)	-	(8)	(8)	(7)	-	(11)	(15)
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	(102,687)	(4,120)	1,799	(105,008)	(106,060)	(4,207)	-	(108,164)	(110,267)
142305	Acc Dep - Stores Equipment	(231)	(93)	0	(323)	(346)	(93)	-	(393)	(439)
142306	Acc Dep - Lab Equipment	(28,770)	(6,146)	-	(34,916)	(36,479)	(6,420)	-	(39,670)	(42,898)
142308	Acc Dep - Tool Shop Equipment	(185,260)	(18,879)	19	(204,120)	(208,819)	(18,839)	-	(218,234)	(227,658)
142309	Acc Dep - Power Operated Equipment	8,085	(5,402)	-	2,683	1,501	(7,340)	-	(1,875)	(5,840)
142310	Acc Dep - Communications Equipment	(59,740)	(9,277)	1,239	(67,777)	(69,966)	(12,049)	-	(75,615)	(82,015)
142401	Acc Dep - Vehicles	(441,058)	(22,843)	57,033	(406,868)	(414,077)	(344)	-	(410,621)	(414,421)
142501	Acc Dep - Computer Hardware	(24)	(2,470)	19	(2,475)	(2,477)	(7)	-	(2,480)	(2,484)
142502	Acc Dep - Desktop/Laptop Computers	(144)	(300)	121	(323)	(470)	(587)	-	(763)	(1,056)
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	(227,349)	(11,559)	159,933	(78,976)	(82,071)	(12,382)	-	(88,262)	(94,454)
142601	Acc Dep - Computer Software	(2,714)	(1,123)	2,083	(1,754)	(2,059)	(1,218)	-	(2,668)	(3,277)
142602	Acc Dep - Comp Systems	(659,270)	(32,483)	291,112	(400,640)	(408,760)	(32,473)	-	(424,996)	(441,232)
142603	Acc Dep - Micro Systems	(16,031)	(569)	4,868	(11,732)	(11,874)	(569)	-	(12,158)	(12,442)
	Total Accumulated Depreciation	(6,637,219)	(371,086)	530,637	(6,477,668)	(6,577,536)	(368,219)	-	(6,755,718)	(6,945,755)

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%	131,781	-	131,781	3,519	133,093	-	133,093	3,554
710205	Dep - Struct and Improv Water Treat Plt	2.67%	540,321	-	540,321	14,427	540,420	-	540,420	14,429
710206	Dep - Struct and Improv Trans Dist Plt	2.67%	3,097	-	3,097	83	5,577	-	5,577	149
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	2,165
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%	23,207	-	23,207	371	32,547	-	32,547	521
710227	Dep - Electric Pump Equip Src Pump	5.00%	44,565	-	44,565	2,228	45,042	-	45,042	2,252
710228	Dep - Electric Pump Equip WTP	5.00%	835,583	-	835,583	41,779	838,631	-	838,631	41,932
710229	Dep - Electric Pump Equip Trans Dist	5.00%	17,225	-	17,225	861	24,127	-	24,127	1,206
710230	Dep - Water Treatment Equipment	3.64%	1,186,653	-	1,186,653	43,194	1,188,142	-	1,188,142	43,248
710231	Dep - Dist Resv and Standpipes	2.22%	545,326	-	545,326	12,106	545,500	-	545,500	12,110
710232	Dep - Trans and Distr Mains	1.60%	3,710,694	-	3,710,694	59,371	4,287,249	-	4,287,249	68,596
710233	Dep - Service Lines	2.50%	1,177,136	-	1,177,136	29,428	1,227,572	-	1,227,572	30,689
710234	Dep - Meters	2.25%	784,681	-	784,681	17,655	1,073,971	-	1,073,971	24,164
710235	Dep - Meter Installations	2.22%	703,274	-	703,274	15,613	704,777	-	704,777	15,646
710236	Dep - Hydrants	1.90%	498,712	-	498,712	9,476	515,009	-	515,009	9,785
710237	Dep - Backflow Prevention Devices	2.50%	418	-	418	10	763	-	763	19
710269	Dep - Other and Misc Equip WTP	2.86%	233	-	233	7	511	-	511	15
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%	126,527	(56,261)	70,267	2,965	126,527	(56,261)	70,267	2,965
710305	Dep - Stores Equipment	5.00%	1,856	(46)	1,810	91	1,856	(46)	1,810	91
710306	Dep - Lab Equipment	5.71%	110,637	-	110,637	6,317	116,137	-	116,137	6,631
710308	Dep - Tool Shop Equipment	5.43%	346,960	(477)	346,483	18,814	348,439	(477)	347,961	18,894
710309	Dep - Power Operated Equipment	7.20%	75,103	-	75,103	5,407	143,754	-	143,754	10,350
710310	Dep - Communications Equipment	9.00%	111,094	(8,148)	102,946	9,265	181,170	(8,148)	173,022	15,572
710401	Dep - Vehicles	12.86%	467,061	(1,152)	465,910	59,916	471,934	(1,152)	470,782	60,543
710501	Dep - Computer Hardware	4.44%	162	(162)	-	-	162	(162)	-	-
710502	Dep - Desktop/Laptop Computers	4.44%	13,197	(13,197)	-	-	13,197	(13,197)	-	-
710503	Dep - Mainframe Computers	4.44%	24,730	(24,730)	-	-	24,730	(24,730)	-	-
710504	Dep - Mini Comp Wtr	4.44%	279,197	(235,096)	44,101	1,958	279,897	(235,096)	44,801	1,989
710601	Dep - Computer Software	4.44%	27,399	(27,399)	-	-	27,399	(27,399)	-	-
710602	Dep - Comp Systems	4.44%	782,091	(736,602)	45,489	2,020	782,091	(736,602)	45,489	2,020
710603	Dep - Micro Systems	4.44%	16,031	(12,794)	3,237	144	16,031	(12,794)	3,237	144
	Total Depreciation Expense		13,605,093	(1,194,800)	12,410,293	387,097	14,716,394	(1,194,800)	13,521,594	417,586

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	(780,357)	(111,217)	(14,056)	(905,630)	(910,086)	(16,028)	(918,063)	(926,114)
255002	Deferred State Tax Liabilities	62,038	(27,824)	(3,523)	30,691	29,574	(4,017)	27,575	25,557
		(718,319)	(139,041)	(17,579)	(874,939)	(880,512)	(20,045)	(890,487)	(900,557)

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	\$ -	\$ 1,177,272	\$ 1,177,272	\$ -	\$ -	\$ 1,177,272	\$ 1,177,272
170011	Rate Case Accum Amort	(583,724)	-	(51,318)	(635,042)	(647,871)	-	(207,828)	(753,594)	(855,699)
181002	Def Chgs - Tank Maint and Repair	976,346	-	19,517	995,863	995,863	-	-	995,863	995,863
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)	-	(64,462)	(321,292)	(337,162)	-	(62,719)	(368,565)	(399,881)
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	\$ (97,310)	\$ 1,219,662	\$ 1,190,714	\$ -	\$ (271,533)	\$ 1,053,093	\$ 919,180

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	\$ 1,177,272	\$ 51,318	\$ 1,177,272	\$ 160,787
512012	Deferred Maintenance Expense	181001	181016	\$ 1,018,627	\$ 64,816	\$ 1,018,627	\$ 62,596

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"	63,392	\$ 13.27	\$ 841,210	209,946,915	\$ 5.765	\$ 1,210,344	1,057,961	\$ 3.978	\$ 4,209	\$ 2,055,762
2	3/4"	6,183	\$ 13.27	\$ 82,052	19,162,103	\$ 5.765	\$ 110,470	125,535	\$ 3.978	\$ 499	\$ 193,021
3	1"	1,230	\$ 33.18	\$ 40,806	14,219,203	\$ 5.765	\$ 81,974	257,372	\$ 3.978	\$ 1,024	\$ 123,803
4	1.5"	432	\$ 66.35	\$ 28,684	9,585,317	\$ 5.765	\$ 55,259	2,763,652	\$ 3.978	\$ 10,994	\$ 94,937
5	2"	633	\$ 106.16	\$ 67,243	20,459,040	\$ 5.765	\$ 117,946	31,005,760	\$ 3.978	\$ 123,341	\$ 308,531
6	3"	81	\$ 199.04	\$ 16,120	3,203,565	\$ 5.765	\$ 18,469	11,368,910	\$ 3.978	\$ 45,226	\$ 79,814
7	4"	36	\$ 331.74	\$ 11,887	2,347,285	\$ 5.765	\$ 13,532	882,775	\$ 3.978	\$ 3,512	\$ 28,931
8	6"	26	\$ 663.47	\$ 16,972	2,084,973	\$ 5.765	\$ 12,020	45,267,784	\$ 3.978	\$ 180,075	\$ 209,067
9	Municipally Owned Hydrants	3,520	\$ 8.58	\$ 30,201	-	\$ -	\$ -	-	\$ -	\$ -	\$ 30,201
10	Private Hydrants and Sprinklers	685	\$ 38.82	\$ 26,575	-	\$ -	\$ -	-	\$ -	\$ -	\$ 26,575
11	Ambleside Private Fire Surcharge	2,622	\$ 3.86	\$ 10,119	-	\$ -	\$ -	-	\$ -	\$ -	\$ 10,119
12	Total	78,839		\$ 1,171,870	281,008,400		\$ 1,620,013	92,729,751		\$ 368,879	\$ 3,160,762
13	WSCKY Total	78,839		\$ 1,171,870	281,008,400		\$ 1,620,013	92,729,751		\$ 368,879	\$ 3,160,762
			% Flat	37%				% Vol	63%		100%

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"	63,392	\$ 17.48	\$ 1,107,982	209,946,915	\$ 7.593	\$ 1,594,179	1,057,961	\$ 5.240	\$ 5,543	\$ 2,707,704
2	3/4"	6,183	\$ 17.48	\$ 108,073	19,162,103	\$ 7.593	\$ 145,503	125,535	\$ 5.240	\$ 658	\$ 254,233
3	1"	1,230	\$ 43.70	\$ 53,747	14,219,203	\$ 7.593	\$ 107,970	257,372	\$ 5.240	\$ 1,349	\$ 163,065
4	1.5"	432	\$ 87.39	\$ 37,781	9,585,317	\$ 7.593	\$ 72,784	2,763,652	\$ 5.240	\$ 14,480	\$ 125,045
5	2"	633	\$ 139.83	\$ 88,568	20,459,040	\$ 7.593	\$ 155,351	31,005,760	\$ 5.240	\$ 162,456	\$ 406,375
6	3"	81	\$ 262.16	\$ 21,232	3,203,565	\$ 7.593	\$ 24,325	11,368,910	\$ 5.240	\$ 59,568	\$ 105,126
7	4"	36	\$ 436.94	\$ 15,657	2,347,285	\$ 7.593	\$ 17,824	882,775	\$ 5.240	\$ 4,625	\$ 38,106
8	6"	26	\$ 873.88	\$ 22,354	2,084,973	\$ 7.593	\$ 15,832	45,267,784	\$ 5.240	\$ 237,182	\$ 275,368
9	Municipally Owned Hydrants	3,520	\$ 11.30	\$ 39,778	-	\$ -	\$ -	-	\$ -	\$ -	\$ 39,778
10	Private Hydrants and Sprinklers	685	\$ 51.13	\$ 35,003	-	\$ -	\$ -	-	\$ -	\$ -	\$ 35,003
11	Ambleside Private Fire Surcharge	2,622	\$ 5.08	\$ 13,328	-	\$ -	\$ -	-	\$ -	\$ -	\$ 13,328
12	Total	78,839		\$ 1,543,503	281,008,400		\$ 2,133,767	92,729,751		\$ 485,861	\$ 4,163,131
13	WSCK Total	78,839		\$ 1,543,503	281,008,400		\$ 2,133,767	92,729,751		\$ 485,861	\$ 4,163,131
			% Flat	37%				% Vol	63%		100%

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	Tier 2 Gallons Consumed	Tier 2 Rate			
1 5/8"	63,687	\$ 13.27	\$ 845,131	211,561,226	\$ 5.765	\$ 1,219,650	1,066,096	\$ 3.978	\$ 4,241	\$ 2,069,022
2 3/4"	6,212	\$ 13.27	\$ 82,434	19,309,443	\$ 5.765	\$ 111,319	126,501	\$ 3.978	\$ 503	\$ 194,256
3 1"	1,236	\$ 33.18	\$ 40,996	14,328,536	\$ 5.765	\$ 82,604	259,351	\$ 3.978	\$ 1,032	\$ 124,632
4 1.5"	434	\$ 66.35	\$ 28,818	9,659,020	\$ 5.765	\$ 55,684	2,784,902	\$ 3.978	\$ 11,078	\$ 95,581
5 2"	636	\$ 106.16	\$ 67,557	20,616,352	\$ 5.765	\$ 118,853	31,244,168	\$ 3.978	\$ 124,289	\$ 310,699
6 3"	81	\$ 199.04	\$ 16,195	3,228,198	\$ 5.765	\$ 18,611	11,456,327	\$ 3.978	\$ 45,573	\$ 80,379
7 4"	36	\$ 331.74	\$ 11,943	2,365,334	\$ 5.765	\$ 13,636	889,563	\$ 3.978	\$ 3,539	\$ 29,117
8 6"	26	\$ 663.47	\$ 17,051	2,101,004	\$ 5.765	\$ 12,112	45,615,855	\$ 3.978	\$ 181,460	\$ 210,623
9 Municipally Owned Hydrants	3,520	\$ 8.58	\$ 30,201	-	\$ -	\$ -	-	\$ -	\$ -	\$ 30,201
10 Private Hydrants and Sprinklers	685	\$ 38.82	\$ 26,575	-	\$ -	\$ -	-	\$ -	\$ -	\$ 26,575
11 Ambleside	2,622	\$ 3.86	\$ 10,119	-	\$ -	\$ -	-	\$ -	\$ -	\$ 10,119
12 Total	79,175	\$ 1,177,020	\$ 283,169,113	\$ 1,632,470	93,442,763	\$ 371,715	\$ 3,181,205			

2020 estimated revenues											
# 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	2020 estimated revenues	
										Tier 1 Gallons Consumed	Tier 1 Rate
63,566	\$ 13.27	\$ 843,516	215,482,052	\$ 5.765	\$ 1,242,254	(481,049)	\$ 3.978	\$ (1,914)	\$ 2,083,856		
6,209	\$ 13.27	\$ 82,393	19,704,951	\$ 5.765	\$ 113,599	189,751	\$ 3.978	\$ 755	\$ 196,747		
1,232	\$ 33.18	\$ 40,876	14,588,013	\$ 5.765	\$ 84,100	135,939	\$ 3.978	\$ 541	\$ 125,517		
427	\$ 66.35	\$ 28,358	9,897,776	\$ 5.765	\$ 57,061	3,005,251	\$ 3.978	\$ 11,955	\$ 97,374		
628	\$ 106.16	\$ 66,645	20,463,098	\$ 5.765	\$ 117,970	19,696,071	\$ 3.978	\$ 78,351	\$ 262,966		
80	\$ 199.04	\$ 15,983	3,421,936	\$ 5.765	\$ 19,727	4,398,137	\$ 3.978	\$ 17,496	\$ 53,206		
36	\$ 331.74	\$ 11,943	2,327,060	\$ 5.765	\$ 13,416	804,396	\$ 3.978	\$ 3,200	\$ 28,558		
27	\$ 663.47	\$ 17,175	2,208,506	\$ 5.765	\$ 12,732	26,459,431	\$ 3.978	\$ 105,256	\$ 135,702		
3,520	\$ 8.58	\$ 30,201	-	\$ -	\$ -	-	\$ -	\$ -	\$ 30,201		
685	\$ 38.82	\$ 27,083	-	\$ -	\$ -	-	\$ -	\$ -	\$ 27,083		
2,616	\$ 3.86	\$ 10,096	-	\$ -	\$ -	-	\$ -	\$ -	\$ 10,096		
79,038	\$ 1,174,808	\$ 288,093,391	\$ 1,660,858	54,207,928	\$ 215,639	\$ 3,051,305					

Residential, 5/8"

Usage, 000 Gallons	Present Rates	Proposed Rates	Difference	Percent Difference
0	\$ 13.27	\$ 17.48	\$ 4.21	31.71%
1	19.04	25.07	6.04	31.71%
2	24.80	32.66	7.86	31.71%
3	30.57	40.26	9.69	31.71%
4	36.33	47.85	11.52	31.71%
5	42.10	55.44	13.35	31.71%
6	47.86	63.04	15.18	31.71%
7	53.63	70.63	17.01	31.71%
8	59.39	78.22	18.83	31.71%
9	65.16	85.82	20.66	31.71%
10	70.92	93.41	22.49	31.71%
15	99.75	131.38	31.63	31.71%
20	128.57	169.34	40.77	31.71%
25	157.40	207.31	49.91	31.71%
30	186.22	245.28	59.06	31.71%
35	215.05	283.24	68.20	31.71%
40	243.87	321.21	77.34	31.71%
45	272.70	359.17	86.48	31.71%
50	301.52	397.14	95.62	31.71%
Average Use: 3.314	32.37	42.64	10.27	31.71%

Commercial, 5/8"

Usage, 000 Gallons	Present Rates	Proposed Rates	Difference	Percent Difference
0	\$ 13.27	\$ 17.48	\$ 4.21	31.71%
1	19.04	25.07	6.04	31.71%
2	24.80	32.66	7.86	31.71%
3	30.57	40.26	9.69	31.71%
4	36.33	47.85	11.52	31.71%
5	42.10	55.44	13.35	31.71%
6	47.86	63.04	15.18	31.71%
7	53.63	70.63	17.01	31.71%
8	59.39	78.22	18.83	31.71%
9	65.16	85.82	20.66	31.71%
10	70.92	93.41	22.49	31.71%
15	99.75	131.38	31.63	31.71%
20	128.57	169.34	40.77	31.71%
25	157.40	207.31	49.91	31.71%
30	186.22	245.28	59.06	31.71%
35	215.05	283.24	68.20	31.71%
40	243.87	321.21	77.34	31.71%
45	272.70	359.17	86.48	31.71%
50	301.52	397.14	95.62	31.71%
Average Use: 3.482	33.35	43.92	10.58	31.71%

Industrial, 5/8"

Usage, 000 Gallons	Present Rates	Proposed Rates	Difference	Percent Difference
0	\$ 13.27	\$ 17.48	\$ 4.21	31.71%
1	19.04	25.07	6.04	31.71%
2	24.80	32.66	7.86	31.71%
3	30.57	40.26	9.69	31.71%
4	36.33	47.85	11.52	31.71%
5	42.10	55.44	13.35	31.71%
6	47.86	63.04	15.18	31.71%
7	53.63	70.63	17.01	31.71%
8	59.39	78.22	18.83	31.71%
9	65.16	85.82	20.66	31.71%
10	70.92	93.41	22.49	31.71%
15	99.75	131.38	31.63	31.71%
20	128.57	169.34	40.77	31.71%
25	157.40	207.31	49.91	31.71%
50	301.52	397.14	95.62	31.71%
75	445.65	586.97	141.33	31.71%
100	589.77	776.80	187.03	31.71%
150	788.67	1,038.78	250.11	31.71%
200	987.57	1,300.76	313.19	31.71%
Average Use:				
4.037	36.54	48.13	11.59	31.71%

Public Authority, 2"

Usage, 000 Gallons	Present Rates	Proposed Rates	Difference	Percent Difference
0	\$ 106.16	\$ 139.83	\$ 33.67	31.71%
1	111.93	147.42	35.49	31.71%
2	117.69	155.01	37.32	31.71%
3	123.46	162.61	39.15	31.71%
4	129.22	170.20	40.98	31.71%
5	134.99	177.79	42.81	31.71%
6	140.75	185.39	44.64	31.71%
7	146.52	192.98	46.46	31.71%
8	152.28	200.57	48.29	31.71%
9	158.05	208.17	50.12	31.71%
10	163.81	215.76	51.95	31.71%
15	192.64	253.73	61.09	31.71%
20	221.46	291.69	70.23	31.71%
25	250.29	329.66	79.37	31.71%
50	394.41	519.49	125.08	31.71%
75	538.54	709.32	170.79	31.71%
100	682.66	899.15	216.49	31.71%
150	881.56	1,161.13	279.57	31.71%
200	1,080.46	1,423.11	342.65	31.71%
Average Use:				
8.257	153.76	202.52	48.76	31.71%

Fire Service

Usage, 000 Gallons	Present Rates	Proposed Rates	Difference	Percent Difference
Municipally Owned Hydrants	\$ 8.58	\$ 11.30	\$ 2.72	31.71%

Water Service Corporation of Kentucky
Case No. 2022-00147
Bill Comparisons

Exhibit 29 Schedule A
Updated thru 9/30/2022

Private Hydrants and Sprinklers	38.82	51.13	12.31	31.71%
Ambleside Private Fire Surcharge	3.86	5.08	1.22	31.71%

Water Service Corporation of Kentucky
Case No. 2022-00147
Revenue Statistics

Exhibit 29 Schedule A
Updated thru 9/30/2022

	2017	2018	2019	2020	2021	Base Period Year Ended 9/30/2022	2022	Forecast Period 2023	2024	2025
Water Sales, 000 gallons:										
Residential	235,542	242,615	231,285	239,581	223,991	211,766	211,764	211,130	210,495	209,863
Commercial	84,140	85,597	87,827	72,541	77,322	71,431	71,431	71,217	71,003	70,789
Industrial	50,574	61,872	74,503	62,764	51,248	57,383	57,382	57,211	57,039	56,867
Public Authority	43,804	55,126	50,706	38,714	30,749	36,031	36,031	35,923	35,815	35,708
Wholesale	-	-	-	609	-	-	-	-	-	-
Customer Count:										
<u>Year Average</u>										
Residential	5,334	5,318	5,352	5,349	5,322	5,280	5,297	5,273	5,248	5,224
Commercial	707	685	657	654	653	653	655	652	649	646
Industrial	16	15	14	14	14	13	14	13	13	13
Public Authority	65	65	65	65	65	61	64	63	63	63
Wholesale	-	-	-	1	-	-	-	-	-	-
Fire	410	520	619	589	572	568	569	569	569	569
<u>Year End</u>										
Residential	5,289	5,347	5,356	5,342	5,312	5,297	5,285	5,260	5,236	5,212
Commercial	712	658	656	651	661	655	653	650	647	644
Industrial	15	14	14	14	13	14	14	13	13	13
Public Authority	65	65	65	65	86	64	64	63	63	63
Wholesale	-	-	-	-	-	-	-	-	-	-
Fire	410	629	608	570	556	569	569	569	569	569
Avg. Sales/Customer, 000 Gallons:										
Residential	44	46	43	45	42	40	40	40	40	40
Commercial	119	125	134	111	118	109	109	109	109	110
Industrial	3,263	4,267	5,322	4,483	3,596	4,340	4,238	4,244	4,251	4,258
Public Authority	679	848	780	596	470	586	566	567	568	569

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
	540400	Legal	Travis, Pruitt & Powers	\$ 40,356.19	\$ -	\$ 40,356.19	
	540400	Legal	The Times	\$ 114.00	\$ -	\$ 114.00	
	540400	Legal	Kankakee Valley Publishing	\$ 24.92	\$ -	\$ 24.92	
	540400	Legal	Sturgill Turner	\$ 10,697.50	\$ -	\$ 10,697.50	\$ 18,071.25
		Total Legal Services		\$ 51,192.61	\$ -	\$ 51,192.61	\$ 18,071.25
	549000	Other Outside Services	City of Clinton	\$ 1,834.32	\$ -	\$ 1,834.32	\$ -
	549000	Other Outside Services	CSC Annual Invoice	\$ 107.73	\$ -	\$ 107.73	\$ 107.73
	549000	Other Outside Services	Kentucky Underground Protection Inc	\$ 34.50	\$ -	\$ 34.50	
	549000	Other Outside Services	Kentucky Underground Protection Inc	\$ 82.50	\$ -	\$ 82.50	
		Total Outside Services		\$ 2,059.05	\$ -	\$ 2,059.05	\$ 107.73
	587100	Holiday Events/Picnics	Kroger (Gift Cards)	\$ 900.00	\$ -	\$ 900.00	\$ -
	587100	Holiday Events/Picnics	Walmart (Gift Cards)	\$ 600.00	\$ -	\$ 600.00	\$ -
	587100	Holiday Events/Picnics	Imperial Bait & Tackle (Gift Card)	\$ 150.00	\$ -	\$ 150.00	\$ -
		Total Holiday Events/Picnics		\$ 1,650.00	\$ -	\$ 1,650.00	\$ -
	611100	Rate Case Amortization		\$ 51,317.64	\$ -	\$ 51,317.64	\$ 160,786.64
		Total Rate Case Amortization		\$ 51,317.64	\$ -	\$ 51,317.64	\$ 160,786.64
	621100	Advertising	G&C Supply Co	\$ 44.40	\$ -	\$ 44.40	\$ -
	621100	Advertising	The Hickman County Times	\$ 10.00	\$ -	\$ 10.00	\$ -
	621100	Advertising	Middlesboro News	\$ 84.42	\$ -	\$ 84.42	\$ -
	621100	Advertising	Copies Unlimited	\$ 171.37	\$ -	\$ 171.37	\$ -
		Total Advertising		\$ 310.19	\$ -	\$ 310.19	\$ -
	629100	Memberships and Dues	National Assoc of Water Co's	\$ 5,512.03	\$ -	\$ 5,512.03	\$ 5,512.03
	629100	Memberships and Dues	KWOWA Membership Fee	\$ 180.00	\$ -	\$ 180.00	\$ 180.00
	629100	Memberships and Dues	KY Rural Water Assoc Membership Fee	\$ 550.00	\$ -	\$ 550.00	\$ 550.00
	629100	Memberships and Dues	Hickman County Times Subscription	\$ 20.00	\$ -	\$ 20.00	\$ 20.00
	629100	Memberships and Dues	KWOWA Membership Fee	\$ 60.00	\$ -	\$ 60.00	\$ 60.00
		Total Memberships and Dues		\$ 6,322.03	\$ -	\$ 6,322.03	\$ 6,322.03

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

Exhibit 33

Line No.	Description	2017	2018	2019	2020	2021	Base Period	Forecasted Period	2024 *	2025 *
1	OPERATING INCOME:									
2	Operating Revenues	\$ 2,477,391	\$ 2,647,250	\$ 2,939,700	\$ 2,923,208	\$ 3,406,420	\$ 3,176,942	\$ 3,075,179	\$ 3,055,498	\$ 3,035,943
3										
4	Operating Expenses	1,785,800	1,987,769	2,253,101	2,381,740	2,855,773	2,704,047	2,710,137	2,901,970	2,889,754
5	Depreciation Expenses	282,544	300,413	383,639	409,035	329,285	387,097	417,586	405,879	405,879
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)
7	Taxes Other Than Income	156,799	101,742	242,731	210,678	164,921	186,956	199,015	207,497	210,214
8	Income Taxes	(380,233)	25,171	17,790	7,486	99,295	(69,910)	(107,416)	(160,898)	(162,848)
9	Utility Operating Expenses (Lines 4 to 8)	1,841,250	2,411,435	2,893,601	3,005,279	3,445,614	3,204,530	3,215,661	3,350,788	3,339,339
10										
11	Utility Operating Income (Line 2 - Line 9)	636,142	235,814	46,100	(82,070)	(39,194)	(27,588)	(140,482)	(295,290)	(303,396)
12										
13	Income From Utility Plant Leased to Others									
14	Gains (Losses) from Disposition of Utility Property	4,277	7,356							
15	Total Utility Operating Income (Line 11 + Lines 13 to 14)	640,419	243,170	46,100	(82,070)	(39,194)	(27,588)	(140,482)	(295,290)	(303,396)
16										
17	OTHER INCOME AND DEDUCTIONS:									
18	Revenues From Merchandising, Jobbing and Contract Work	177,741	-							
19	Costs and Expenses of Merchandising, Jobbing and Contract Work									
20	Interest and Dividend Income									
21	Allowance for funds Used During Constructions	1,025	234	3,026	12,349	154		26,149		18,358
22	Nonutility Income									
23	Miscellaneous Nonutility Expenses									
24	Total Other Income and Deductions (Lines 18 to 23)	178,766	234	3,026	12,349	154	-	26,149	-	18,358
25										
26	INTEREST EXPENSE:									
27	Interest Expense	156,983	157,961	165,521	154,904	137,627	182,701	182,626	178,567	175,402
28	Amortization of Debt Discount and Exp.									
29	Amortization of Premium on Debt				-					
30	Total Interest Expense (Lines 27 to 29)	156,983	157,961	165,521	154,904	137,627	182,701	182,626	178,567	175,402
31										
32	EXTRAORDINARY ITEMS:									
33	Extraordinary Income									
34	Extraordinary Deductions		957	4,149	1,063	(5,728)				
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)	\$ 662,202	\$ 86,401	\$ (112,246)	\$ (223,562)	\$ (182,395)	\$ (210,289)	\$ (296,959)	\$ (473,857)	\$ (460,440)

40 * Detailed Income Statements for 2024 and 2025 provided in Exhibit 14

Water Service Corporation of Kentucky
Docket No. 2022-00147
Cost of Capital Summary

Exhibit 35, Schedule A
Updated thru 9/30/2022

Line No.	Description	Capitalization Ratio	Rate Base	Embedded Cost	Weighted Cost Rate
13-Month Average Forecast Period, as of December 31, 2023					
1	Debt	49.80%	3,888,057	4.75%	2.36%
2	Equity	50.20%	3,842,646	10.60%	5.32%
3	Total	<u>100.00%</u>	<u>\$7,730,703</u>		<u>7.68%</u>
Base Period, as of September 30, 2022					
4	Debt	49.39%	3,807,422	4.86%	2.40%
5	Equity	50.61%	3,807,422	10.60%	5.36%
6	Total	<u>100.00%</u>	<u>\$7,614,844</u>		<u>7.77%</u>
Forecast Period, as of December 31, 2023					
7	Debt	50.04%	3,975,981	4.70%	2.35%
8	Equity	49.96%	3,969,312	10.60%	5.30%
9	Total	<u>100.00%</u>	<u>\$7,945,293</u>		<u>7.65%</u>
Interest Synchronization					
		13-Mo. Avg., Forecast Period	End of Base Period	End of Forecast Period	
10	Rate Base	\$7,730,703	\$7,614,844	\$7,945,293	
11	Weighted Cost of Debt	2.36%	2.40%	2.35%	
12	Interest Expense	<u>\$182,445</u>	<u>\$182,816</u>	<u>\$186,691</u>	

Water Service Company of Kentucky
Docket No. 2022-00147
Cost of Capital Summary

Exhibit 35, Schedule A
Updated thru 9/30/2022

Revolving Credit Facility - Corix Regulated Utilities (US), Inc.

Line No.	Debt Issue	Amount Outstanding	Cost Rate	Annualized Interest Expense
13-Month Average Forecast Period, as of December 31, 2023				
1				
2	Revolving Loan, \$80 million limit	37,692,308	3.86%	1,453,947
3				
4				
5				
6				
7		<u>\$ 37,692,308</u>		<u>\$ 1,453,947</u>
8				
9	Annualized Interest Rate	<u>3.86%</u>		
Base Period, as of September 30, 2022				
10				
11	Revolving Loan, \$80 million limit	-	3.86%	-
12				
13				
14				
15				
16		<u>\$ -</u>		<u>\$ -</u>
17				
18	Annualized Interest Rate	<u>3.86%</u>		
Forecast Period, as of December 31, 2023				
19				
20	Revolving Loan, \$80 million limit	50,000,000	3.86%	1,928,705
21				
22				
23				
24				
25		<u>\$ 50,000,000</u>		<u>\$ 1,928,705</u>
26				
27	Annualized Interest Rate	<u>3.86%</u>		

Long Term Debt Issuances - Corix Regulated Utilities (US), Inc.

Line No.	Debt Issue	Issue Date	Maturity Date	Amount Outstanding	Cost Rate	Annualized Interest Expense	Original Principal	Annual Issuance Expense Amortization	Unamortized Issuance Expense	Carrying Value
13-Month Average Forecast Period, as of December 31, 2023										
1	6.58% Series 2006	7/19/2006	7/21/2036	\$ 121,846,154	6.58%	\$ 8,017,477	\$180,000,000	\$ 42,434	\$ (553,541)	#####
2	4.37%, Series 2018	10/4/2018	10/4/2033	100,000,000	4.37%	4,370,000	100,000,000	34,812	(356,824)	99,643,176
3	3.15%, Series 2020	5/26/2020	5/26/2030	50,000,000	3.15%	1,575,000	50,000,000	27,371	(189,317)	49,810,683
4	3.35%, Series 2020	5/26/2020	5/26/2035	50,000,000	3.35%	1,675,000	50,000,000	18,247	(217,449)	49,782,551
5	Variable, Series 2022	6/27/2022	10/23/2024	57,692,308	4.60%	2,652,029	57,692,308	27,371	(73,000)	57,619,308
6										
7				<u>\$ 379,538,462</u>		<u>\$18,289,506</u>	<u>\$437,692,308</u>	<u>\$ 150,236</u>	<u>\$ (1,390,132)</u>	<u>#####</u>
8										
9	Annualized Interest Rate			<u>4.84%</u>						
Base Period, as of September 30, 2022										
10	6.58% Series 2006	7/19/2006	7/21/2036	\$ 126,000,000	6.58%	\$ 8,290,800	\$180,000,000	\$ 42,434	\$ (585,367)	#####
11	4.37%, Series 2018	10/4/2018	10/4/2033	100,000,000	4.37%	4,370,000	100,000,000	34,812	(382,933)	99,617,067
12	3.15%, Series 2020	5/26/2020	5/26/2030	50,000,000	3.15%	1,575,000	50,000,000	27,371	(209,846)	49,790,154
13	3.35%, Series 2020	5/26/2020	5/26/2035	50,000,000	3.35%	1,675,000	50,000,000	18,247	(231,134)	49,768,866
14	Variable, Series 2022	6/27/2022	10/23/2024	50,000,000	4.60%	2,298,425	50,000,000	54,750	(114,063)	49,885,938
15										
16				<u>\$ 376,000,000</u>		<u>\$18,209,225</u>	<u>\$430,000,000</u>	<u>\$ 177,615</u>	<u>\$ (1,523,343)</u>	<u>#####</u>
17										
18	Annualized Interest Rate			<u>4.86%</u>						
Forecast Period, as of December 31, 2023										
19	6.58% Series 2006	7/19/2006	7/21/2036	\$ 117,000,000	6.58%	\$ 7,698,600	\$180,000,000	\$ 42,434	\$ (532,324)	#####
20	4.37%, Series 2018	10/4/2018	10/4/2033	100,000,000	4.37%	4,370,000	100,000,000	34,812	(339,418)	99,660,582
21	3.15%, Series 2020	5/26/2020	5/26/2030	50,000,000	3.15%	1,575,000	50,000,000	27,371	(175,632)	49,824,368
22	3.35%, Series 2020	5/26/2020	5/26/2035	50,000,000	3.35%	1,675,000	50,000,000	18,247	(208,325)	49,791,675
23	Variable, Series 2022	6/27/2022	10/23/2024	75,000,000	4.60%	3,447,638	75,000,000	27,371	(45,625)	74,954,375
24										
25				<u>\$ 392,000,000</u>		<u>\$18,766,238</u>	<u>\$455,000,000</u>	<u>\$ 150,236</u>	<u>\$ (1,301,324)</u>	<u>#####</u>
26										
27	Annualized Interest Rate			<u>4.80%</u>						

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	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	\$ 3,176,942	\$ 3,075,179
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	2,704,047	2,710,137
5	Depreciation Expenses	314,153	300,450	304,571	355,534	295,762	282,544	300,413	383,639	409,035	329,285	387,097	417,586
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	186,956	199,015
8	Income Taxes	42,832	61,953	(128,120)	110,861	102,828	(380,233)	25,171	17,790	7,486	99,295	(69,910)	(107,416)
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	3,204,530	3,215,661
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)	(27,588)	(140,482)
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)	(27,588)	(140,482)
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	182,701	182,626
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	182,701	182,626
31													
32	EXTRAORDINARY ITEMS:												
33	Extraordinary Income												
34	Extraordinary Deductions							957	4,149	1,063	(5,728)		
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)	\$ (210,289)	\$ (296,959)

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	1,052,940	926,144
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	3,443,359	4,941,206
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	69,622	69,622
47	Accrued Taxes	(21,952)	(44,317)	(52,745)	(42,500)	36,676	94,663	45,676	102,141	160,556	166,207	140,162	109,690
48	Accrued Interest	5,274	2,150	907	910	966	1,051	1,292	1,751	1,267	634	425	425
49	Misc. Current and Accrued Liabilities											(10,414)	(9,160)
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	4,696,094	6,037,927
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	182,393	182,393
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	182,393	182,393
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	407,462	453,105
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)	(156,683)	(227,411)
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	250,779	225,694
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	850,647	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	\$ 8,868,960	\$ 10,083,745
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%	-3.09%	-4.07%
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%	-2.37%	-3.06%
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%	2.93%	2.98%
73	Operating Income	\$ 228,384	\$ 213,782	\$ 378,120	\$ (38,492)	\$ 149,928	\$ 640,419	\$ 243,170	\$ 46,100	\$ (82,070)	\$ (39,194)	\$ (27,588)	\$ (140,482)
74	Cash Working Capital	\$ 214,437	\$ 207,077	\$ 215,529	\$ 219,422	\$ 228,458	\$ 242,825	\$ 261,189	\$ 311,979	\$ 324,052	\$ 377,587	\$ 361,375	\$ 363,644
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	\$ 7,025,469	\$ 8,378,517
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%	-3.02%	-3.88%

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

Exhibit 32
Updated thru 9/30/2022

Line No.	Description	Senior VP		Senior VP		President	
		Base Period*	Forecast Period*	Base Period*	Forecast Period*	Base Period*	Forecast Period*
1	Base Wages	\$ 755,941	\$ 820,943	\$ 54,297	\$ 55,926	\$ -	\$ -
2	Overtime Wages	37,898	41,279	-	-	-	-
3	Holiday Wages	39,221	44,271	-	-	-	-
4	On-Call Wages	8,230	8,881	-	-	-	-
5	Deferred Compensation	9,508	10,859	9,508	10,859	-	-
6	Total Salaries & Wages	<u>850,796</u>	<u>926,233</u>	<u>63,805</u>	<u>66,786</u>	<u>-</u>	<u>-</u>
7	401K Non-Elective Contribution	19,505	21,251	1,094	1,145	-	-
8	401K Match	26,007	28,334	1,458	1,527	-	-
9	Dental	6,224	6,224	189	189	-	-
10	Health Insurance, Net	177,487	188,228	4,722	5,007	-	-
11	Term Life Insurance, Net	10,223	10,223	-	-	-	-
12	Other Employee Benefits (Vision)	1,694	1,875	47	51	-	-
13	Total Direct Benefits	<u>241,141</u>	<u>256,136</u>	<u>7,510</u>	<u>7,919</u>	<u>-</u>	<u>-</u>
14	FICA	63,236	68,849	3,031	3,101	-	-
15	Federal Unemployment Tax	582	582	9	9	-	-
16	State Unemployment Tax	1,674	1,674	51	51	-	-
17	Total Payroll Taxes	<u>65,492</u>	<u>71,105</u>	<u>3,091</u>	<u>3,161</u>	<u>-</u>	<u>-</u>
18	Total Compensation and Taxes	<u>\$ 1,157,429</u>	<u>\$ 1,253,473</u>	<u>\$ 74,405</u>	<u>\$ 77,866</u>	<u>\$ -</u>	<u>\$ -</u>
19	Straight-Time Hours	28,809	28,809	436	436	-	-
20	Overtime Hours	1,250	1,250	-	-	-	-
21	Holiday Hours	850	850	-	-	-	-

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

Salaries & Wages

Line No.	Account	Description	Total Base Year (Annualized) [A]	Forecast Period Adjustment [B]	Total Forecast Period -Present Rates [C]
1		Salaries & Wages - Maintenance	-	-	-
2		Salaries & Wages - General	850,796.48	75,436.14	926,232.62
3		Total Salaries & Wages - Water	<u>850,796.48</u>	<u>75,436.14</u>	<u>926,232.62</u>

Pension & Other Benefits

Line No.	Account	Description	Total Base Year (Annualized)	Forecast Period Adjustment	Total Forecast Period -Present Rates
4	531001	401K Profit Sharing	19,505.28	1,745.43	21,250.71
5	531002	401K Match	26,007.03	2,327.24	28,334.28
6	532001	Health Admin and Stop Loss*	27,431.03	-	27,431.03
7	532002	Dental	6,224.39	-	6,224.39
8	532005	Employee Insurance Deductions	-	-	-
9	532006	Health Insurance Claims	177,487.11	10,741.35	188,228.46
10	532012	Term Life Insurance*	13,067.70	-	13,067.70
11	532013	Term Life Insurance Opt*	(2,844.74)	-	(2,844.74)
12	532900	Other Employee Benefits	1,693.90	180.93	1,874.83
13		Total Water Benefits	<u>268,571.69</u>	<u>14,994.96</u>	<u>283,566.65</u>

Payroll Taxes

Line No.	Account	Description	Total Base Year (Annualized)	Forecast Period Adjustment	Total Forecast Period -Present Rates
14	641100	FICA	63,235.96	5,612.88	68,848.85
15	641200	Payroll Tax	-	-	-
16	641300	Employer Health Tax	-	-	-
17	642100	Federal Unemployment Tax	581.73	-	581.73
18	642200	State Unemployment Tax	1,674.34	-	1,674.34
19	642300	Other Payroll Taxes	-	-	-
20		Total Water Payroll Taxes	<u>65,492.03</u>	<u>5,612.88</u>	<u>71,104.91</u>

* Per Base Period general ledger