

**COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION**

In the Matter of:

**ELECTRONIC APPLICATION OF BLUEGRASS)
WATER UTILITY OPERATING COMPANY, LLC)
FOR ADJUSTMENT OF SEWAGE RATES) CASE NO. 2022-00432**

**BLUEGRASS WATER UTILITY OPERATING COMPANY, LLC’S
RESPONSES TO OFFICE OF THE ATTORNEY GENERAL’S
FIRST REQUEST FOR INFORMATION**

Bluegrass Water Utility Operating Company, LLC, (“Bluegrass Water” or the “Company”) by counsel, files its responses to the Office of the Attorney General’s First Request for Information, issued in the above-captioned case on April 28, 2023.

FILED: May 16, 2023

ELECTRONIC APPLICATION OF BLUEGRASS WATER UTILITY OPERATING
COMPANY, LLC FOR ADJUSTMENT OF SEWAGE RATES
CASE NO. 2022-00432

BLUEGRASS WATER UTILITY OPERATING COMPANY, LLC'S RESPONSES TO THE
OFFICE OF ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

REQUEST NO. 1-47: With regard to employee medical costs, provide the following:

- a. Provide the annual medical costs split between those costs capitalized and charged to O&M by month for the period January 2020 through March 2023.
- b. Provide the portion of company-incurred medical costs related to the payment of insurance premiums by month for the period January 2020 through March 2023.
- c. Provide documentation and evidence of the portion of total medical insurance premiums incurred by employees.

RESPONSE: (a) Please see Exhibit OAG 1-47(a). Note that employee medical, dental and vision insurance is contained in a single policy and billed in a single invoice. Due to a change in insurance plan, the detailed breakout of costs is not available for all periods prior to February 2022. The available information has been provided in Exhibit OAG 1-47(a).

(b) Please see Exhibit OAG 1-47(a).

(c) Please see Exhibit OAG 1-47(c) (Parts 1 and 2), which includes monthly payroll report summaries. Each summary includes a column labeled "Deductions." In this column the item titled "Medical" shows the amount deducted from employee salaries for the month for medical insurance coverage. Exhibit OAG 1-47(c) (Part 1) contains information only for non-exempt hourly employees. Exhibit OAG 1-47(c) (Part 2) contains information for all other employees.

Witness: Brent Thies

CLIENT 129187 FIRST ROUND-CSWR, LLC

EMPLOYEE	HOURS			EARNINGS			GROSS	TAXES	DEDUCTIONS	NET PAY	
	RATE	REG	OT	CODED	REG	OT					CODED
COMPANY TOTAL	1,408.87	45.38			29,890.39	1,691.33	54.32 ESH	34,174.04	1,703.82 FITWH	192.52 401k	25,297.03
				8.00 Hol			204.00 Hol		144.09 LA	807.73 401k ER	Dir Dep 13
				99.50 PTO			2,334.00 PTO		494.38 MED	192.52 401kRoth	
								855.00 MO		3,000.00 DDChk1	
								2,113.86 SOC		4.40 Dent125	
										0.40 Dental	
										435.22 DentalER3	
										74.28 Medical	
										7,353.59 MedicalER1	
										538.49 Profit	
										0.66 V125	
										0.06 Vision	
										65.32 VisionER2	
										38.20 vol life e	
										8.50 vol life s	
							TOTALS	34,174.04	5,311.15	3,511.54	25,297.03

CLIENT 129187 FIRST ROUND-CSWR, LLC

EMPLOYEE	HOURS			EARNINGS			GROSS	TAXES	DEDUCTIONS	NET PAY	
	RATE	REG	OT	CODED	REG	OT					CODED
COMPANY TOTAL	1,148.80		54.47		26,498.03	2,037.32	54.40 ESH	29,981.75	1,816.39 FITWH	180.41 401k	21,380.99
				35.00 PTO			867.00 PTO		126.13 LA	760.65 401k ER	Dir Dep 13
				35.00 Retro			525.00 Retro		433.58 MED	180.41 401kRoth	
				16.00 UPTO					829.00 MO	3,000.00 DDChk1	
									1,853.94 SOC	4.40 Dent125	
										0.40 Dental	
										435.22 DentalER3	
										74.28 Medical	
										7,353.59 MedicalER1	
										507.10 Profit	
										0.66 V125	
										0.06 Vision	
										65.32 VisionER2	
										38.20 vol life e	
										8.50 vol life s	
							TOTALS	29,981.75	5,059.04	3,487.32	21,380.99

CLIENT 129187 FIRST ROUND-CSWR, LLC

EMPLOYEE	HOURS			EARNINGS			GROSS	TAXES	DEDUCTIONS	NET PAY	
	RATE	REG	OT	CODED	REG	OT					CODED
COMPANY TOTAL		1,379.92	68.68		31,261.14	2,648.31	75.07 ESH	36,620.76	2,596.34 FITWH	133.87 401k	26,019.09
				89.00 Hol			2,214.16 Hol		311.97 IL	938.09 401k ER	Dir Dep 14
				16.00 PTO			422.08 PTO		135.58 LA	133.87 401kRoth	
								529.59 MED		3,550.00 DDChk1	
								746.00 MO		4.74 Dent125	
								2,264.49 SOC		0.40 Dental	
										469.46 DentalER3	
										90.98 Medical	
										9,006.87 MedicalER1	
										625.38 Profit	
										0.71 V125	
										0.06 Vision	
										70.07 VisionER2	
										28.00 vol life e	
							TOTALS	36,620.76	6,583.97	3,942.63	26,019.09

CLIENT 129187 FIRST ROUND-CSWR, LLC

EMPLOYEE	HOURS			EARNINGS			GROSS	TAXES	DEDUCTIONS	NET PAY	
	RATE	REG	OT	CODED	REG	OT					CODED
COMPANY TOTAL	1,350.72	33.42			33,591.06	1,295.26	916.81 *ExpNt	38,920.52	3,098.66 FITWH	137.32 401k	28,299.58
							84.96 ESH	916.81*	426.80 IL	1,120.53 401k ER	Dir Dep 12
			72.00 Hol				1,838.08 Hol		140.33 LA	137.32 401kRoth	
			89.50 PTO				2,111.16 PTO		562.58 MED	3,550.00 DDChk1	
									843.00 MO	6.12 Dent125	
									2,405.43 SOC	0.40 Dental	
										605.69 DentalER3	
										115.85 Medical	
										11,469.25 MedicalER1	
										747.02 Profit	
										0.92 V125	
										0.06 Vision	
										91.17 VisionER2	
										28.00 vol life e	
							TOTALS	39,837.33	7,476.80	3,975.99	28,299.58

CLIENT 129187 FIRST ROUND-CSWR, LLC

EMPLOYEE	HOURS			EARNINGS			GROSS	TAXES	DEDUCTIONS	NET PAY	
	RATE	REG	OT	CODED	REG	OT					CODED
COMPANY TOTAL	1,607.67		5.30		339,544.91	190.76	8,500.00 Auto	379,982.59	378.00 AZ	19,944.25 401k	246,385.44
							24,727.01 Bonus		262.00 CO	11,224.46 401k ER	Dir Dep 32
							487.20 ESH	56,212.68 FITWH		4,512.32 401kRoth	
			440.00 Hol				568.24 Hol	288.06 IL		2,700.00 DDChk1	
							5,964.47 PTO	131.67 LA		867.00 DDChk2	
								5,485.00 MED		115.00 DDChk3	
								16,580.00 MO		700.00 DDChk4	
								23,453.22 SOC		27.94 Dental	
										1,144.93 Flex125	
										262.43 Loan	
										528.38 Medical	
										7,482.99 Profit	
										4.27 Vision	
							TOTALS	379,982.59	102,790.63	30,806.52	246,385.44

CLIENT 129187 FIRST ROUND-CSWR, LLC

EMPLOYEE	HOURS			EARNINGS			GROSS	TAXES	DEDUCTIONS	NET PAY	
	RATE	REG	OT	CODED	REG	OT	CODED				
COMPANY TOTAL		2,851.56	4.23		348,915.16	151.34	8,500.00 Auto	360,857.86	373.79 AZ	17,605.00 401k	237,292.18
							1,710.00 Bonus		262.00 CO	10,548.61 401k ER	Dir Dep 34
				38.40 ESH			765.84 ESH	50,672.78 FITWH		4,508.48 401kRoth	
				192.00 Hol			380.12 Hol		289.13 IL	2,988.75 DDChk1	
							435.40 Other		125.38 LA	867.00 DDChk2	
				128.00 PTO					5,206.36 MED	115.00 DDChk3	
									15,530.00 MO	700.00 DDChk4	
									22,261.76 SOC	29.32 Dent125	
										1,219.93 Flex125	
										262.43 Loan	
										544.11 Medical	
										7,032.40 Profit	
										4.46 V125	
							TOTALS	360,857.86	94,721.20	28,844.48	237,292.18

CLIENT 129187 FIRST ROUND-CSWR, LLC

EMPLOYEE	HOURS				EARNINGS			GROSS	TAXES	DEDUCTIONS	NET PAY
	RATE	REG	OT	CODED	REG	OT	CODED				
COMPANY TOTAL		1,209.01	6.13		352,953.30	220.34	8,500.00 Auto	363,284.81	373.79 AZ	17,133.20 401k	236,060.21
							777.84 ESH		288.00 CO	10,604.22 401k ER	Dir Dep 36
							833.33 Other		50,901.75 FITWH	4,513.94 401kRoth	
			208.00 PTO						289.13 IL	5,881.78 DDChk1	
									31.90 LA	867.00 DDChk2	
									5,241.47 MED	115.00 DDChk3	
									15,632.00 MO	700.00 DDChk4	
									22,411.87 SOC	29.78 Dent125	
										1,219.93 Flex125	
										262.43 Loan	
										549.27 Medical	
										7,069.49 Profit	
										4.52 V125	
TOTALS								363,284.81	95,169.91	31,276.85	236,060.21

CLIENT 129187 FIRST ROUND-CSWR, LLC

EMPLOYEE	HOURS				EARNINGS			GROSS	TAXES	DEDUCTIONS	NET PAY
	RATE	REG	OT	CODED	REG	OT	CODED				
COMPANY TOTAL		2,474.51	7.41		355,491.66	264.10	8,500.00 Auto	422,337.29	369.79 AZ	19,069.58 401k	269,226.42
							55,535.69 Bonus		289.00 CO	12,620.92 401k ER	Dir Dep 37
							777.84 ESH	66,616.69 FITWH		5,141.29 401kRoth	
			128.00 Hol				192.00 Hol	286.88 IL		5,881.79 DDChk1	
							1,000.00 Other	142.68 LA		867.00 DDChk2	
			112.00 PTO				576.00 PTO	6,085.30 MED		700.00 DDChk3	
								18,501.00 MO		700.00 DDChk4	
								25,341.98 SOC		28.36 Dental	
										2,080.65 Flex125	
										262.43 Loan	
										549.27 Medical	
										8,413.95 Profit	
										4.34 Vision	
							TOTALS	422,337.29	117,633.32	34,699.71	269,226.42

CLIENT 129187 FIRST ROUND-CSWR, LLC

EMPLOYEE	HOURS				EARNINGS			GROSS	TAXES	DEDUCTIONS	NET PAY
	RATE	REG	OT	CODED	REG	OT	CODED				
COMPANY TOTAL		3,833.15	33.57		375,222.92	941.86	8,500.00 Auto	405,940.24	369.79 AZ	18,945.70 401k	261,702.82
							19,157.50 Bonus		289.00 CO	11,896.67 401k ER	Dir Dep 44
							777.84 ESH	57,709.21 FITWH		5,116.64 401kRoth	
				256.00 Hol			1,340.12 Hol	346.28 IL		5,981.79 DDChk1	
				128.00 PTO				164.49 LA		867.00 DDChk2	
								5,847.51 MED		6,100.00 DDChk3	
								17,117.00 MO		700.00 DDChk4	
								20,978.58 SOC		29.69 Dent125	
										32.34 ESH	
										2,080.65 Flex125	
										262.43 Loan	
										549.27 Medical	
										7,931.12 Profit	
										4.55 V125	
							TOTALS	405,940.24	102,821.86	40,637.72	261,702.82

CLIENT 129187 FIRST ROUND-CSWR, LLC

EMPLOYEE	HOURS			EARNINGS			GROSS	TAXES	DEDUCTIONS	NET PAY	
	RATE	REG	OT	CODED	REG	OT	CODED				
COMPANY TOTAL		2,433.27	10.70		398,982.36	316.46	-20,164.42 *NTAXNTOT	437,584.10	369.79 AZ	17,527.30 401k	269,624.23
							8,500.00 Auto	-20,164.42*	289.00 CO	11,471.39 401k ER	Dir Dep 48
							29,007.44 Bonus		60,383.00 FITWH	5,103.38 401kRoth	
							777.84 ESH		393.80 IL	6,081.79 DDChk1	
									133.73 LA	867.00 DDChk2	
									6,581.76 MED	6,100.00 DDChk3	
									18,358.00 MO	700.00 DDChk4	
									20,506.70 SOC	30.48 Dent125	
										32.34 ESH	
										2,080.65 Flex125	
										957.29 Loan	
										549.27 Medical	
										7,647.59 Profit	
										4.67 V125	
							TOTALS	417,419.68	107,015.78	40,001.83	269,624.23

CLIENT 129187 FIRST ROUND-CSWR, LLC

EMPLOYEE	HOURS				EARNINGS			GROSS	TAXES	DEDUCTIONS	NET PAY
	RATE	REG	OT	CODED	REG	OT	CODED				
COMPANY TOTAL		4,631.71	7.75		276,755.69	276.09	5,300.00 Auto	298,308.69	375.07 AZ	11,898.91 401k	201,032.58
							15,307.35 Bonus		292.00 CO	3,464.66 401kRoth	Dir Dep 39
							541.44 ESH		33,906.24 FITWH	6,082.12 DDChk1	
			272.00 Hol				1,340.12 Hol		390.80 IL	867.00 DDChk2	
							-1,500.00 Other		144.18 LA	6,100.00 DDChk3	
			433.00 PTO				288.00 PTO		4,325.49 MED	700.00 DDChk4	
			72.00 UPTO						11,339.00 MO	10.20 ESH	
									16,586.77 SOC	262.43 Loan	
							TOTALS	298,308.69	67,359.55	29,375.12	201,032.58

CLIENT 129187 FIRST ROUND-CSWR, LLC

EMPLOYEE	HOURS				EARNINGS			GROSS	TAXES	DEDUCTIONS	NET PAY
	RATE	REG	OT	CODED	REG	OT	CODED				
COMPANY TOTAL		173.33			37,990.00		500.00 Auto	38,582.40	5,117.49 FITWH	1,928.98 401k	25,549.17
							92.40 ESH		557.84 MED	1,104.70 401k ER	MC 5
									1,713.00 MO	1,126.50 401kRoth	
									2,385.18 SOC	4.64 Dent125	
										50.00 Flex125	
										56.48 Medical	
										736.47 Profit	
										0.72 V125	
							TOTALS	38,582.40	9,773.51	3,167.32	25,549.17

CLIENT 129187 FIRST ROUND-CSWR, LLC

EMPLOYEE	HOURS				EARNINGS			GROSS	TAXES	DEDUCTIONS	NET PAY
	RATE	REG	OT	CODED	REG	OT	CODED				
COMPANY TOTAL		3,557.07	20.22		403,808.72	719.03	8,500.00 Auto	419,483.16	364.52 AZ	20,570.69 401k	272,520.94
							2,969.85 Bonus		285.00 CO	21,846.92 401k ER	Dir Dep 44
							799.98 ESH	57,840.92 FITWH		5,626.95 401kRoth	
							2,062.50 Other	237.42 IL		6,051.42 DDChk1	
			122.50 PTO				623.08 PTO	519.81 LA		867.00 DDChk2	
								6,832.39 MED		6,100.00 DDChk3	
								17,377.00 MO		700.00 DDChk4	
								17,327.04 SOC		56.94 Dental	
										4,021.30 Flex125	
										262.43 Loan	
										1,112.68 Medical	
										14,583.60 Profit	
										8.73 Vision	
TOTALS								419,483.16	100,784.10	45,378.14	272,520.94

CLIENT 129187 FIRST ROUND-CSWR, LLC

EMPLOYEE	HOURS			EARNINGS			GROSS	TAXES	DEDUCTIONS	NET PAY	
	RATE	REG	OT	CODED	REG	OT	CODED				
COMPANY TOTAL		1,411.98	11.18		387,503.07	358.94	8,500.00 Auto	408,159.96	370.43 AZ	18,283.92 401k	271,767.97
							5,000.00 Bonus		289.00 CO	10,191.19 401k ER	Dir Dep 40
							824.20 ESH	56,165.72 FITWH		4,279.45 401kRoth	
			16.00 Hol				380.12 Hol	534.69 LA		6,031.79 DDChk1	
							5,113.63 Other	6,941.03 MED		967.00 DDChk2	
			20.00 PTO				480.00 PTO	16,919.00 MO		6,100.00 DDChk3	
								14,944.55 SOC		750.00 DDChk4	
										31.82 Dent125	
										32.34 ESH	
										2,085.65 Flex125	
										262.43 Loan	
										606.42 Medical	
										6,794.11 Profit	
										4.89 V125	
							TOTALS	408,159.96	96,164.42	39,403.37	271,767.97

CLIENT 129187 FIRST ROUND-CSWR, LLC

EMPLOYEE	HOURS				EARNINGS			GROSS	TAXES	DEDUCTIONS	NET PAY
	RATE	REG	OT	CODED	REG	OT	CODED				
COMPANY TOTAL		1,586.03	14.15		394,688.56	507.47	8,500.00 Auto	420,632.79	371.02 AZ	18,641.55 401k	282,161.80
							17,183.22 Bonus		289.00 CO	10,355.62 401k ER	Dir Dep 41
							869.54 ESH	58,864.38 FITWH		4,324.85 401kRoth	
							-1,500.00 Other	525.67 LA		6,031.72 DDChk1	
				32.00 PTO			384.00 PTO	7,172.11 MED		967.00 DDChk2	
								17,536.00 MO		6,100.00 DDChk3	
								263.05 MOSTL		750.00 DDChk4	
								12,705.21 SOC		0.40 Dent125	
										31.82 Dental	
										3,188.20 DentalER3	
										32.34 ESH	
										2,185.65 Flex125	
										262.43 Loan	
										574.64 Medical	
										56,884.90 MedicalER1	
										6,903.73 Profit	
										0.06 V125	
										4.89 Vision	
										495.26 VisionER2	
							TOTALS	420,632.79	97,726.44	39,875.01	282,161.80

CLIENT 129187 FIRST ROUND-CSWR, LLC

EMPLOYEE	HOURS			EARNINGS			GROSS	TAXES	DEDUCTIONS	NET PAY	
	RATE	REG	OT	CODED	REG	OT	CODED				
COMPANY TOTAL		3,185.33	2.80		399,054.76	99.13	-1,500.00 *NTAXNTOT	414,371.28	371.02 AZ	17,678.73 401k	278,428.29
							8,500.00 Auto	-1,500.00*	316.00 CO	9,778.21 401k ER	Dir Dep 43
							818.55 ESH		56,340.75 FITWH	4,570.41 401kRoth	
				984.00 Hol			4,514.83 Hol		532.10 LA	520.76 CSDispLA	
				206.00 PTO			1,384.01 PTO		7,153.64 MED	6,081.72 DDChk1	
									17,068.00 MO	1,217.00 DDChk2	
									263.05 MOSTL	6,225.00 DDChk3	
									11,391.66 SOC	750.00 DDChk4	
										1.73 Dent125	
										31.82 Dental	
										3,319.83 DentalER3	
										32.34 ESH	
										2,245.65 Flex125	
										262.43 Loan	
										597.81 Medical	
										59,178.37 MedicalER1	
										6,518.79 Profit	
										0.27 V125	
										4.89 Vision	
										516.35 VisionER2	
							TOTALS	412,871.28	93,436.22	40,188.22	278,428.29

CLIENT 129187 FIRST ROUND-CSWR, LLC

EMPLOYEE	HOURS				EARNINGS			GROSS	TAXES	DEDUCTIONS	NET PAY
	RATE	REG	OT	CODED	REG	OT	CODED				
COMPANY TOTAL		3,917.23	7.92		409,352.52	281.06	-1,500.00 *NTAXNTOT	426,527.81	370.39 AZ	21,009.96 401k	287,786.33
							169.00 *Reimb	-1,331.00*	316.00 CO	8,843.95 401k ER	Dir Dep 44
							9,000.00 Auto		56,541.81 FITWH	262.43 401kLoan	
							747.69 ESH		545.86 LA	5,156.38 401kRoth	
				608.00 Hol			2,970.12 Hol		7,432.54 MED	520.76 CSDispLA	
				559.00 PTO			4,176.42 PTO		16,946.00 MO	3,481.72 DDChk1	
									263.05 MOSTL	2,217.00 DDChk2	
									11,725.26 SOC	6,225.00 DDChk3	
										750.00 DDChk4	
										3.06 Dent125	
										31.82 Dental	
										3,451.46 DentalER3	
										32.34 ESH	
										2,245.65 Flex125	
										612.73 Medical	
										60,655.04 MedicalER1	
										5,895.95 Profit	
										0.48 V125	
										4.89 Vision	
										537.44 VisionER2	
							TOTALS	425,196.81	94,140.91	42,521.88	287,786.33

CLIENT 129187 FIRST ROUND-CSWR, LLC

EMPLOYEE	HOURS			EARNINGS			GROSS	TAXES	DEDUCTIONS	NET PAY	
	RATE	REG	OT	CODED	REG	OT					CODED
COMPANY TOTAL		4,341.33	6.55		465,525.67	250.44	9,000.00 Auto	477,203.43	398.84 AZ	23,228.74 401k	310,497.94
							723.69 ESH		351.00 CO	13,080.24 401k ER	Dir Dep 48
				400.00 Hol			1,499.73 Hol	65,810.60 FITWH		262.43 401kLoan	
				271.00 PTO			203.90 PTO	1,056.66 LA		4,231.91 401kRoth	
								6,880.74 MED		520.76 CSDispLA	
								18,158.00 MO		3,517.10 DDChk1	
								282.38 MOSTL		2,217.00 DDChk2	
								29,421.13 SOC		6,225.00 DDChk3	
										750.00 DDChk4	
										4.26 Dent125	
										30.49 Dental	
										3,437.76 DentalER3	
										32.34 ESH	
										2,016.49 Flex125	
										612.93 Medical	
										60,675.35 MedicalER1	
										8,820.13 Profit	
										0.66 V125	
										4.68 Vision	
										533.66 VisionER2	
							TOTALS	477,203.43	122,359.35	43,622.45	310,497.94

CLIENT 129187 FIRST ROUND-CSWR, LLC

EMPLOYEE	HOURS			EARNINGS			GROSS	TAXES	DEDUCTIONS	NET PAY	
	RATE	REG	OT	CODED	REG	OT					CODED
COMPANY TOTAL	4,612.53		38.28		495,706.93	1,464.23	10,500.00 Auto	513,055.54	398.84 AZ	24,195.60 401k	332,763.98
							4,500.00 Bonus		351.00 CO	14,177.91 401k ER	Dir Dep 51
							884.38 ESH	72,760.31 FITWH		78.97 401kLoan	
			290.50 PTO					1,072.76 LA		4,617.36 401kRoth	
			6.00 UPTO					7,400.25 MED		1,214.83 CG1 JMS LA	
								19,279.00 MO		520.76 CSDispLA	
								271.74 MOSTL		3,717.10 DDChk1	
								31,642.44 SOC		2,217.00 DDChk2	
										6,225.00 DDChk3	
										750.00 DDChk4	
										5.99 Dent125	
										30.09 Dental	
										3,569.39 DentalER3	
										32.34 ESH	
										2,016.49 Flex125	
										636.10 Medical	
										62,968.82 MedicalER1	
										9,695.26 Profit	
										0.93 V125	
										4.62 Vision	
										554.75 VisionER2	
							TOTALS	513,055.54	133,176.34	46,230.84	332,763.98

CLIENT 129187 FIRST ROUND-CSWR, LLC

EMPLOYEE	HOURS			EARNINGS			GROSS	TAXES	DEDUCTIONS	NET PAY	
	RATE	REG	OT	CODED	REG	OT	CODED				
COMPANY TOTAL		4,041.61	30.82		494,511.95	1,166.78	10,000.00 Auto	557,594.34	398.76 AZ	32,019.89 401k	354,937.18
							47,413.13 Bonus		351.00 CO	15,173.14 401k ER	Dir Dep 50
							872.72 ESH	82,009.43 FITWH		1,011.12 401kLoan	
				456.00 PTO			3,629.76 PTO		1,045.39 LA	5,613.69 401kRoth	
				8.00 UPTO					7,924.42 MED	1,215.13 CG1 JMS LA	
									20,899.00 MO	520.76 CSDispLA	
									250.96 MOSTL	4,717.05 DDChk1	
									31,015.67 SOC	2,217.00 DDChk2	
										6,585.00 DDChk3	
										750.00 DDChk4	
										38.72 Dent125	
										28.90 Dental	
										3,830.49 DentalER3	
										32.34 ESH	
										2,160.00 Flex125	
										725.15 Medical	
										71,788.54 MedicalER1	
										10,358.74 Profit	
										5.76 V125	
										4.44 Vision	
										576.09 VisionER2	
										221.70 vol life e	
										55.50 vol life s	
							TOTALS	557,594.34	143,894.63	57,889.81	354,937.18

CLIENT 129187 FIRST ROUND-CSWR, LLC

EMPLOYEE	HOURS			EARNINGS			GROSS	TAXES	DEDUCTIONS	NET PAY	
	RATE	REG	OT	CODED	REG	OT	CODED				
COMPANY TOTAL		6,166.39	32.68		529,118.14	1,216.01	10,000.00 Auto	542,782.40	399.39 AZ	28,499.54 401k	353,105.88
							1,100.25 ESH		351.00 CO	14,563.74 401k ER	Dir Dep 57
				272.00 Hol			752.00 Hol	75,093.59 FITWH		1,011.12 401kLoan	
				138.00 PTO			596.00 PTO	1,420.24 LA		4,643.66 401kRoth	
				24.00 UPTO				8,128.53 MED		843.74 CG1 JMS LA	
								19,793.00 MO		520.76 CSDispLA	
								536.57 MOSTL		4,717.05 DDChk1	
								28,387.77 SOC		3,117.00 DDChk2	
										6,830.00 DDChk3	
										820.00 DDChk4	
										41.82 Dent125	
										28.11 Dental	
										4,137.18 DentalER3	
										32.34 ESH	
										2,280.00 Flex125	
										782.21 Medical	
										77,437.79 MedicalER1	
										9,709.15 Profit	
										6.15 V125	
										4.32 Vision	
										613.92 VisionER2	
										256.70 vol life e	
										64.00 vol life s	
							TOTALS	542,782.40	134,110.09	54,466.18	353,105.88

CLIENT 129187 FIRST ROUND-CSWR, LLC

EMPLOYEE	HOURS			EARNINGS			GROSS	TAXES	DEDUCTIONS	NET PAY	
	RATE	REG	OT	CODED	REG	OT	CODED				
COMPANY TOTAL		7,909.12	67.03		568,189.13	2,412.78	11,000.00 Auto	591,230.79	399.39 AZ	28,986.12 401k	390,814.87
							5,500.00 Bonus		351.00 CO	17,300.68 401k ER	Dir Dep 63
							1,146.40 ESH	79,731.13 FITWH		1,011.12 401kLoan	
				432.00 Hol			2,113.39 Hol	1,656.54 LA		4,677.12 401kRoth	
				320.00 PTO			869.09 PTO	8,944.52 MED		520.76 CSDispLA	
				80.00 UPTO				21,181.00 MO		195.00 CSDispMS	
								512.76 MOSTL		8,317.05 DDChk1	
								269.08 MS		2,417.00 DDChk2	
								28,566.55 SOC		6,870.00 DDChk3	
										910.00 DDChk4	
										46.78 Dent125	
										28.11 Dental	
										4,627.25 DentalER3	
										32.34 ESH	
										2,425.00 Flex125	
										873.52 Medical	
										86,478.21 MedicalER1	
										11,533.76 Profit	
										6.90 V125	
										4.32 Vision	
										688.78 VisionER2	
										301.00 vol life e	
										67.75 vol life s	
							TOTALS	591,230.79	141,611.97	57,657.55	390,814.87

CLIENT 129187 FIRST ROUND-CSWR, LLC

EMPLOYEE	HOURS				EARNINGS			GROSS	TAXES	DEDUCTIONS	NET PAY
	RATE	REG	OT	CODED	REG	OT	CODED				
COMPANY TOTAL		7,533.89	63.52	4.00 *Reimb	572,082.10	2,022.96					
							11,000.00 Auto	398.76 AZ		28,952.77 401k	393,962.43
							1,069.08 ESH	351.00 CO		16,595.20 401k ER	Dir Dep 66
			328.00 Hol				1,472.00 Hol	78,557.85 FITWH		1,011.12 401kLoan	
							3,363.26 Other	1,652.71 LA		4,698.77 401kRoth	
			647.50 PTO				2,241.84 PTO	9,327.47 MED		520.76 CSDispLA	
			8.00 UPTO					20,942.97 MO		195.00 CSDispMS	
								459.61 MOSTL		7,417.05 DDChk1	
								269.08 MS		3,817.00 DDChk2	
								27,290.53 SOC		7,488.00 DDChk3	
										830.00 DDChk4	
										48.98 Dent125	
										28.11 Dental	
										4,844.86 DentalER3	
										32.34 ESH	
										2,671.66 Flex125	
										915.09 Medical	
										90,593.87 MedicalER1	
										11,063.45 Profit	
										7.17 V125	
										4.32 Vision	
										715.66 VisionER2	
										292.70 vol life e	
										71.25 vol life s	
							TOTALS	593,251.24	139,249.98	58,969.75	393,962.43

CLIENT 129187 FIRST ROUND-CSWR, LLC

EMPLOYEE	HOURS			EARNINGS			GROSS	TAXES	DEDUCTIONS	NET PAY
	RATE	REG	OT	CODED	REG	OT				
COMPANY TOTAL		6,424.44			563,698.55					
					300.31 *ExpNt		589,764.31	398.76 AZ	26,420.98 401k	389,510.97
					11,000.00 Auto		300.31*	351.00 CO	16,258.96 401k ER	Dir Dep 53
					10,000.00 Bonus			82,115.68 FITWH	1,011.12 401kLoan	
					1,065.76 ESH			739.17 IL	4,655.19 401kRoth	
					4,000.00 Other			1,501.93 LA	514.40 CG1 JMS LA	
			307.50 PTO					9,619.41 MED	520.76 CSDispLA	
								21,251.00 MO	195.00 CSDispMS	
								505.46 MOSTL	4,617.05 DDChk1	
								269.08 MS	7,217.00 DDChk2	
								25,316.36 SOC	7,488.00 DDChk3	
									830.00 DDChk4	
									45.96 Dent125	
									27.71 Dental	
									4,545.87 DentalER3	
									32.34 ESH	
									2,671.66 Flex125	
									865.68 Medical	
									85,702.66 MedicalER1	
									10,839.30 Profit	
									6.72 V125	
									4.26 Vision	
									671.44 VisionER2	
									262.40 vol life e	
									66.15 vol life s	
							TOTALS	590,064.62 142,067.85	57,420.04	389,510.97

CLIENT 129187 FIRST ROUND-CSWR, LLC

EMPLOYEE	HOURS			EARNINGS			GROSS	TAXES	DEDUCTIONS	NET PAY	
	RATE	REG	OT	CODED	REG	OT					CODED
COMPANY TOTAL		7,132.94			597,079.79						
					47,398.28	*ExpNt	691,069.83	603.35 AZ	28,549.75	401k	504,677.39
					12,500.00	Auto	47,398.28*	351.00 CO	17,270.77	401k ER	Dir Dep 59
					76,287.25	Bonus		104,571.04	FITWH	1,011.12	401kLoan
					1,375.79	ESH		763.92	IL	4,855.45	401kRoth
			431.00	PTO	3,827.00	PTO		1,500.32	LA	520.76	CSDispLA
								11,997.44	MED	195.00	CSDispMS
								25,458.00	MO	4,567.41	DDChk1
								553.01	MOSTL	10,304.37	DDChk2
								269.08	MS	7,373.00	DDChk3
								23,870.64	SOC	930.00	DDChk4
										51.89	Dent125
										26.92	Dental
										5,131.47	DentalER3
										32.34	ESH
										2,771.66	Flex125
										972.99	Medical
										96,327.76	MedicalER1
										11,513.84	Profit
										7.62	V125
										4.14	Vision
										761.01	VisionER2
										268.90	vol life e
										66.15	vol life s
							TOTALS	738,468.11	169,937.80	62,477.13	504,677.39

CLIENT 129187 FIRST ROUND-CSWR, LLC

EMPLOYEE	HOURS			EARNINGS			GROSS	TAXES	DEDUCTIONS	NET PAY	
	RATE	REG	OT	CODED	REG	OT					CODED
COMPANY TOTAL		5,281.32	79.85		653,061.44	2,951.81	28,176.41 *ExpNt	688,296.98	604.06 AZ	26,871.38 401k	492,079.41
							13,500.00 Auto	28,176.41*	351.00 CO	16,774.50 401k ER	Dir Dep 72
							10,000.00 Bonus		90,944.12 FITWH	1,011.12 401kLoan	
							1,591.47 ESH		973.70 IL	5,512.73 401kRoth	
				208.00 Hol			4,767.76 Hol		2,028.51 LA	520.76 CSDispLA	
				107.00 PTO			2,424.50 PTO		11,564.35 MED	195.00 CSDispMS	
								23,884.00 MO		8,425.99 DDChk1	
								553.15 MOSTL		10,254.37 DDChk2	
								269.08 MS		7,373.00 DDChk3	
								26,105.06 SOC		930.00 DDChk4	
										57.67 Dent125	
										27.32 Dental	
										5,702.92 DentalER3	
										32.34 ESH	
										2,871.66 Flex125	
										1,072.14 Medical	
										106,143.73 MedicalER1	
										11,182.99 Profit	
										8.49 V125	
										4.20 Vision	
										847.43 VisionER2	
										315.00 vol life e	
										74.65 vol life s	
							TOTALS	716,473.39	157,277.03	65,525.48	492,079.41

CLIENT 129187 FIRST ROUND-CSWR, LLC

EMPLOYEE	HOURS			EARNINGS			GROSS	TAXES	DEDUCTIONS	NET PAY	
	RATE	REG	OT	CODED	REG	OT					CODED
COMPANY TOTAL		5,458.02	137.32		762,643.76	5,085.57	40,941.44 *ExpNt	789,720.76	642.47 AZ	27,473.15 401k	570,211.83
							13,500.00 Auto	40,941.44*	351.00 CO	18,528.15 401k ER	Dir Dep 76
							1,000.00 Bonus		118,325.62 FITWH	1,011.12 401kLoan	
							1,598.52 ESH		1,085.25 IL	5,381.89 401kRoth	
			160.00 Hol				3,556.80 Hol		2,179.59 LA	520.76 CSDispLA	
							1,024.11 Other		13,866.43 MED	195.00 CSDispMS	
			56.00 PTO				1,312.00 PTO		28,263.00 MO	8,425.99 DDChk1	
									580.68 MOSTL	10,254.37 DDChk2	
									269.08 MS	7,373.00 DDChk3	
									27,074.68 SOC	1,130.00 DDChk4	
										58.49 Dent125	
										27.32 Dental	
										5,743.61 DentalER3	
										32.34 ESH	
										2,871.66 Flex125	
										1,088.84 Medical	
										106,970.37 MedicalER1	
										12,352.08 Profit	
										8.61 V125	
										4.20 Vision	
										853.21 VisionER2	
										315.00 vol life e	
										74.65 vol life s	
							TOTALS	830,662.20	192,637.80	66,214.05	570,211.83

CLIENT 129187 FIRST ROUND-CSWR, LLC

EMPLOYEE	HOURS			EARNINGS			GROSS	TAXES	DEDUCTIONS	NET PAY	
	RATE	REG	OT	CODED	REG	OT					CODED
COMPANY TOTAL		4,159.92			737,225.01		52,301.48 *ExpNt	757,524.38	565.84 AZ	40,714.30 401k	536,242.71
					14,000.00 Auto		52,301.48*	52,301.48*	326.00 CO	22,678.69 401k ER	Dir Dep 62
					1,567.91 ESH			106,191.73 FITWH	1,325.50 401kLoan	1,325.50 401kLoan	
					2,314.79 Other			1,403.84 IL	1,403.84 IL	6,246.74 401kRoth	
					2,416.67 Retro			1,958.74 LA	1,958.74 LA	520.76 CSDispLA	
								10,926.01 MED	10,926.01 MED	195.00 CSDispMS	
								24,363.00 MO	24,363.00 MO	5,472.19 DDChk1	
								578.40 MOSTL	578.40 MOSTL	11,162.13 DDChk2	
								377.41 MS	377.41 MS	7,420.00 DDChk3	
								46,718.22 SOC	46,718.22 SOC	1,130.00 DDChk4	
										56.03 Dent125	
										26.52 Dental	
										5,540.16 DentalER3	
										32.34 ESH	
										2,871.66 Flex125	
										1,038.74 Medical	
										102,837.17 MedicalER1	
										15,119.10 Profit	
										8.25 V125	
										4.08 Vision	
										824.31 VisionER2	
										326.50 vol life e	
										87.65 vol life s	
								TOTALS	809,825.86 193,409.19	78,606.05	536,242.71

CLIENT 129187 FIRST ROUND-CSWR, LLC

EMPLOYEE	HOURS			EARNINGS			GROSS	TAXES	DEDUCTIONS	NET PAY	
	RATE	REG	OT	CODED	REG	OT					CODED
COMPANY TOTAL	6,003.39	51.13			795,685.06	1,984.00	83,326.59 *ExpNt	882,200.81	565.84 AZ	50,526.54 401k	637,800.53
							13,500.00 Auto	83,326.59*	326.00 CO	26,247.63 401k ER	Dir Dep 77
							68,637.81 Bonus		129,599.03 FITWH	1,136.87 401kLoan	
							1,684.94 ESH		1,881.02 IL	9,651.31 401kRoth	
			28.50 PTO				709.00 PTO		2,138.56 LA	520.76 CSDispLA	
									12,731.66 MED	195.00 CSDispMS	
									29,167.00 MO	9,022.19 DDChk1	
									578.40 MOSTL	11,162.13 DDChk2	
									377.41 MS	7,330.00 DDChk3	
									53,412.87 SOC	1,130.00 DDChk4	
										63.53 Dent125	
										26.92 Dental	
										6,282.08 DentalER3	
										32.34 ESH	
										2,871.66 Flex125	
										1,179.46 Medical	
										116,768.80 MedicalER1	
										17,498.41 Profit	
										9.38 V125	
										4.14 Vision	
										936.58 VisionER2	
										346.60 vol life e	
										87.65 vol life s	
							TOTALS	965,527.40	230,777.79	95,264.14	637,800.53

ELECTRONIC APPLICATION OF BLUEGRASS WATER UTILITY OPERATING
COMPANY, LLC FOR ADJUSTMENT OF SEWAGE RATES
CASE NO. 2022-00432

BLUEGRASS WATER UTILITY OPERATING COMPANY, LLC'S RESPONSES TO THE
OFFICE OF ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

REQUEST NO. 1-48: With regard to employee dental costs, provide the following:

- a. Provide the annual dental costs split between those costs capitalized and charged to O&M by month for the period January 2020 through March 2023.
- b. Provide the portion of company-incurred dental costs related to the payment of insurance premiums by month for the period January 2020 through March 2023.
- c. Provide documentation and evidence of the portion of total dental insurance premiums incurred by employees.

RESPONSE: (a) Please see the response to OAG Request No. 1-47(a).

(b) Please see Exhibit OAG 1-47(a).

(c) Please see Exhibit OAG 1-47(c), which includes monthly payroll report summaries. Each summary includes a column labeled "Deductions." In this column the item titled "Dental" shows the amount deducted from employee salaries for the month for dental insurance coverage. Exhibit OAG 1-47(c) (Part 1) contains information only for non-exempt hourly employees. Exhibit OAG 1-47(c) (Part 2) contains information for all other employees.

Witness: Brent Thies

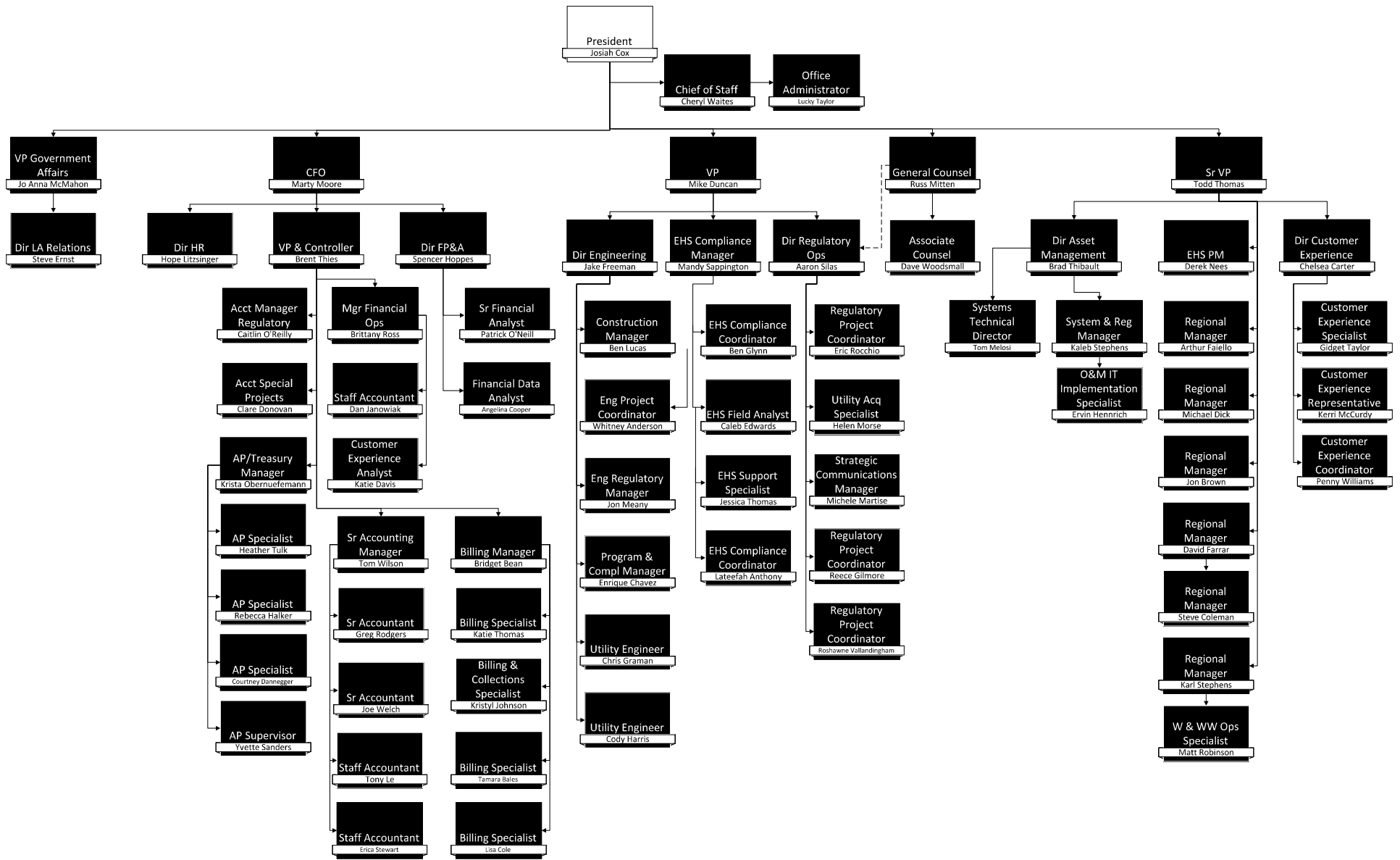
ELECTRONIC APPLICATION OF BLUEGRASS WATER UTILITY OPERATING
COMPANY, LLC FOR ADJUSTMENT OF SEWAGE RATES
CASE NO. 2022-00432

BLUEGRASS WATER UTILITY OPERATING COMPANY, LLC'S RESPONSES TO THE
OFFICE OF ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

REQUEST NO. 1-51: Provide an organizational chart identifying each employee,
by department, whose costs are included as a component of the proposed revenue requirement.

RESPONSE: Please see Exhibit OAG 1-51 for an organizational chart
identifying each employee, by department, as of May 15, 2023. Please see CONFIDENTIAL
Exhibit OAG 1-53 for the list of employees, by job title, whose costs are included as a
component of the proposed revenue requirement whether through a direct assignment or a
general allocation.

Witness: Brent Thies



ELECTRONIC APPLICATION OF BLUEGRASS WATER UTILITY OPERATING
COMPANY, LLC FOR ADJUSTMENT OF SEWAGE RATES
CASE NO. 2022-00432

BLUEGRASS WATER UTILITY OPERATING COMPANY, LLC'S RESPONSES TO THE
OFFICE OF ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

REQUEST NO. 1-53: For each CSWR or Bluegrass employee whose time is directly charged to Bluegrass, provide the following information:

- a. Provide the name and job title of each employee.
- b. The percentage of their time direct charged to Bluegrass in 2022.
- c. The base salary for each employee incurred in 2022.
- d. The base salary for each employee incorporated into the revenue requirement in this filing.
- e. The amount of incentive compensation incorporated into the revenue requirement in this filing.

RESPONSE: Bluegrass Water has no employees. For the requested information related to CSWR employees whose time is directly charged to Bluegrass Water:

- (a) Please see CONFIDENTIAL Exhibit OAG 1-53. Note that names have been provided for officers only.
- (b) Please see CONFIDENTIAL Exhibit OAG 1-53.
- (c) Please CONFIDENTIAL Exhibit OAG 1-53.
- (d) Please CONFIDENTIAL Exhibit OAG 1-53.
- (e) No incentive compensation has been incorporated into the revenue requirement.

Witness: Brent Thies

ATTACHMENT 1-53

Salary Allocation Analysis

This Exhibit, in its entirety, has been submitted under seal with an accompanying request for confidential treatment.

ELECTRONIC APPLICATION OF BLUEGRASS WATER UTILITY OPERATING
COMPANY, LLC FOR ADJUSTMENT OF SEWAGE RATES
CASE NO. 2022-00432

BLUEGRASS WATER UTILITY OPERATING COMPANY, LLC'S RESPONSES TO THE
OFFICE OF ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

REQUEST NO. 1-54: For each CSWR employee whose time is allocated to Bluegrass provide the following information:

- a. Provide the name and job of each employee.
- b. Provide the percentage of compensation allocated to Bluegrass in 2022 and identify the allocation method used in the allocation.
- c. The base salary for each employee incurred in 2022.
- d. The base salary for each employee incorporated into the revenue requirement in this filing, if different from the 2022 level.
- e. The amount of incentive compensation incorporated into the revenue requirement in this filing.

RESPONSE: (a) Please see CONFIDENTIAL Exhibit OAG 1-53. Note that names have been provided for officers only.

(b) Please see CONFIDENTIAL Exhibit OAG 1-53. The allocation method may be found in the Cost Allocation Manual. See Response to PSC 1-1.

(c) Please see CONFIDENTIAL Exhibit OAG 1-53.

(d) Please see CONFIDENTIAL Exhibit OAG 1-53.

(e) No incentive compensation has been incorporated into the revenue requirement.

Witness: Brent Thies

ELECTRONIC APPLICATION OF BLUEGRASS WATER UTILITY OPERATING
COMPANY, LLC FOR ADJUSTMENT OF SEWAGE RATES
CASE NO. 2022-00432

BLUEGRASS WATER UTILITY OPERATING COMPANY, LLC'S RESPONSES TO THE
OFFICE OF ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

REQUEST NO. 1-55: For the ten highest compensated CSWR employees in a)
2020, b) 2021 and c) 2022, respond to the following:

- a. Identify each employee within each period.
- b. Identify the level of base compensation each period.
- c. Identify the amount of a) bonus or b) incentive compensation incurred in each period.
- d. Identify the amount of base compensation allocated to Bluegrass and identify the allocation methodology used.

RESPONSE: (a) Please see CONFIDENTIAL Exhibit OAG 1-55.
(b) Please see CONFIDENTIAL Exhibit OAG 1-55.
(c) Please see CONFIDENTIAL Exhibit OAG 1-55.
(d) Please see CONFIDENTIAL Exhibit OAG 1-55. Please note that the compensation available for allocation has been calculated. The amount allocated to Bluegrass Water would be determined using the allocation factors provided in OAG Request No. 1-43. Please also see the Cost Allocation Manual, Exhibit PSC 1-1.

Witness: Brent Thies

ATTACHMENT 1-55

Highly Compensated Employees

This Exhibit, in its entirety, has been submitted under seal with an accompanying request for confidential treatment.

ELECTRONIC APPLICATION OF BLUEGRASS WATER UTILITY OPERATING
COMPANY, LLC FOR ADJUSTMENT OF SEWAGE RATES
CASE NO. 2022-00432

BLUEGRASS WATER UTILITY OPERATING COMPANY, LLC'S RESPONSES TO THE
OFFICE OF ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

REQUEST NO. 1-103: For each new CSWR position added since January 2021,
provide the following:

- a. Date the employee associated with the new position was added;
- b. Job title of the new position;
- c. Base compensation of the new position; and
- d. Total compensation costs of the new position, including employee taxes and benefits.
- e. For each position, identify the amount of costs charged to Bluegrass by month for the period January 2021 through March 2023, split by the following:
 - i. Direct Charged;
 - ii. Jointly billed, further identified by allocation method used to allocate such costs; and
- f. Indirect charged to Bluegrass using the Massachusetts allocation methodology.

RESPONSE: (a) Please see CONFIDENTIAL Exhibit OAG 1-103.

(b) Please see CONFIDENTIAL Exhibit OAG 1-103.

(c) Please see CONFIDENTIAL Exhibit OAG 1-103.

(d) Please see CONFIDENTIAL Exhibit OAG Exhibit 1-103.

(e) Please see CONFIDENTIAL Exhibit OAG Exhibit 1-103. As was indicated in the Direct Testimony of Brent Thies, Bluegrass Water does not use the Massachusetts methodology to allocate costs. The allocation methodology in use is described in the

ELECTRONIC APPLICATION OF BLUEGRASS WATER UTILITY OPERATING
COMPANY, LLC FOR ADJUSTMENT OF SEWAGE RATES
CASE NO. 2022-00432

BLUEGRASS WATER UTILITY OPERATING COMPANY, LLC'S RESPONSES TO THE
OFFICE OF ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

**Company's Cost Allocation Manual and the applicable allocation factors are available as
part of the Response to OAG Request No. 1-43.**

Witness: Brent Thies

ATTACHMENT 1-103

New Hire Information

This Exhibit, in its entirety, has been submitted under seal with an accompanying request for confidential treatment.

ELECTRONIC APPLICATION OF BLUEGRASS WATER UTILITY OPERATING
COMPANY, LLC FOR ADJUSTMENT OF SEWAGE RATES
CASE NO. 2022-00432

BLUEGRASS WATER UTILITY OPERATING COMPANY, LLC'S RESPONSES TO THE
OFFICE OF ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

REQUEST NO. 1-115: Refer to Confidential Exhibit PSC 1-16 and respond to the
following:

- a. Identify the job titles of the employees comprising the Director category and their associated 'Total Bonus and Other Compensation'.
- b. For costs identified in part a above, identify the portion assigned to Bluegrass and contained in the revenue requirement proposal. For the portion assigned to Bluegrass, provide the split of such costs by cost assignment methodology; direct charged, indirect charged or costs subject to the Massachusetts formula.
- c. To the extent employee bonus are subject to achieving specific performance metrics, identify those metrics differentiated by employee type and how such metrics were achieved in 2021 and 2022.
- d. Provide the amount of bonuses charged to Bluegrass operations by month for the period January, 2021 through March 2023.
- e. For costs identified as Total Bonus and Other Compensation, quantity and identify the type of "Other Compensation" incorporated in this column by employee type.

RESPONSE: (a) Please see CONFIDENTIAL Exhibit OAG 1-115.

(b) Please see CONFIDENTIAL Exhibit OAG 1-115. The portion of these costs included in the revenue requirement include those in the column labeled 'Other Comp - Auto Allowance'. These costs are subject to the allocations provided in Response to OAG Request No. 1-53 and 1-54.

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(c) **None of the bonus amounts included in the attachment have been included in the revenue requirement.**

(d) **\$0.00**

(e) **Please see CONFIDENTIAL Exhibit OAG 1-115.**

Witness: Brent Thies¹

¹ While the exhibit referenced in this data request is subject to a pending confidentiality motion, the Company does not believe the request itself (or the written response) contains confidential information. Consequently, while it appreciates the Attorney General's abundance of caution, the Company has removed highlighting from the data request.

ATTACHMENT 1-115

Director Information

This Exhibit, in its entirety, has been submitted under seal with an accompanying request for confidential treatment.

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REQUEST NO. 1-121: Regarding page 18 of Mr. Brent Thies' testimony, where he indicates that costs associated with charitable or civic donation and legislative advocacy expenses or political/promotional advertising have not been included in this filing, respond to the following:

- a. Identify the contractors and/or employees providing legislative advocacy services in 2021 – 2023 to date.
- b. Identify how the company identifies that portion of legislative advocacy and lobbying services that are properly excluded from the revenue requirement.
- c. Provide the total costs of such services and explain the level of such costs allocated to Bluegrass by month for the period January 2021 through March 2023. Identify the account(s) used to record these costs.
- d. Identify the employee(s) managing either the contractors or subordinate employees directly providing such legislative advocacy services and indicate whether any of these indirect costs have been attributed to legislative advocacy for purposes of excluding such costs from the revenue requirement.
- e. If such indirect costs have not been excluded from the revenue requirement, provide the support for inclusion of these indirect costs in the revenue requirement calculation.
- f. Provide a copy of the contract of any outside contractor providing legislative advocacy or lobbying services covering the period January 2021 through March 2023.

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- g. For each outside contractor providing either legislative advocacy and/or lobbying activities, indicate whether such contractor provides other services whose costs are recorded as an operating expense and included in the requested revenue requirement.

RESPONSE: Bluegrass Water objects to this Requests as overly broad, unduly burdensome, and not likely to lead to the production of relevant information as the Request itself concedes it seeks information related to expenses not included in the revenue requirement. Bluegrass Water further objects to this data request on the basis that the term "legislative advocacy" is vague. For purposes of this response, Bluegrass Water has defined "legislative advocacy" as activities performed, by an employee or a contractor on behalf of Bluegrass Water, to affect the passage of legislation before the Kentucky General Assembly. Subject to this definition, Bluegrass Water states that between January 1, 2021 through April 30, 2023, Bluegrass Water has not advocated, either through an employee or a contractor, in support of or opposition to any legislation considered by the Kentucky General Assembly during the stated period.

(a) No contractors or employees provided legislative advocacy services for the stated time period.

(b) There were no legislative advocacy costs to be identified and excluded from revenue requirement.

(c) There were no legislative advocacy costs to be identified and excluded from revenue requirement. Costs for legislative advocacy for any particular state would be

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directly assigned to that state. As indicated in subpart (b), there were no costs directly assigned to Bluegrass Water. Moreover, there would be no legislative advocacy costs for other jurisdictions that would be allocated to Bluegrass Water.

(d) There were no legislative advocacy costs and no management of legislative advocacy contractors during the stated time period.

(e) See the response to subpart (d).

(f) Bluegrass Water has not retained an outside contractor for legislative advocacy for the stated period. Therefore, no contract exists.

(g) See the response to subpart (f).

Witness: Brent Thies

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As to Objections,

/s/ Edward T. Depp _____

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