

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

**In the Matter of:**

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

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**BLUEGRASS WATER UTILITY OPERATING COMPANY, LLC’S  
RESPONSE TO DEFICIENCY LETTER**

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Bluegrass Water Utility Operating Company, LLC (“Bluegrass Water” or “Company”), by counsel, hereby responds to the Commission’s March 6, 2023 Deficiency Letter. The information requested by the Commission is set forth below.

**1. 807 KAR 5:001 Section 16(4)(e).**

807 KAR 5:001 Section 16(4)(e) provides: “If the utility provides electric, gas, water, or sewer service, the effect upon the average bill for each customer classification to which the proposed rate change will apply.” Except for Bluegrass Water’s commercial customers at the Delaplain system, all Bluegrass Water sewer customers are provided unmetered service at a flat rate. Therefore, the effect upon the average bill for these customer classes is equal to the proposed rate increase for each applicable system. *See, e.g.*, Exhibit A to Exhibit 9 of the Application, Customer Notice (“As there are only flat rates included in the existing tariff or which affect existing customers, the average customer usage is unknown and the effect the proposed rate will have on the average bill for each customer is an increase of . . .”). Each applicable Customer Notice contains the effect in both dollars and percentage increase. *See* Exhibit 9 to the Application.

Further, as is set forth in Paragraph 47 of Bluegrass Water’s Application, Bluegrass Water provides Schedule TSL-4 to the Direct Testimony of Timothy S. Lyons (Exhibit 11 to the

Application), which provides the effect of the average customer bill for all customer classes in both dollars and percentage increase. *See also* Application, at ¶¶ 20-24 (setting forth the dollar and percentage change for each system, by class, receiving unmetered service).

Finally, for the Delaplain commercial class, which is the only customer class that has a volumetric charge, the proposed rate increase would result in “a 90.6% increase on the average commercial customer bill.” Application at ¶ 23; *see also* Exhibit 11, Schedule TSL-4 (reflecting a 90.6% increase). The 90.6% effect upon the average commercial customer bill at Delaplain was calculated as follows:

	<b>Present</b>	<b>Proposed</b>	<b>Bill Impact</b>
<b>Usage Rate (per 1,000 gallons)</b>	\$8.89	\$14.91	
<b>Average Usage (gallons)<sup>1</sup> / 1000</b>	122.002	122.002	
<b>Total Average Usage Cost</b>	\$1,084.59	\$1,819.04	
<b>Fixed Rate</b>	\$0	\$248.42	
<b>Total Average Bill</b>	\$1,084.59	\$2,067.46	\$982.87 90.6% <sup>2</sup>

**2. 807 KAR 5:001 Section 16(5)(c)(4).**

807 KAR 5:001 Section 16(5)(c)(4) requires: “For each pro forma adjustment reflecting plant additions, the following information: 4. The amount contained in construction work in progress at the end of the test period.” As is reflected in Exhibit 18 to the Application, under the column titled “Costs Incurred to Date,” the total amount of construction work in progress for each of the three construction projects previously approved by the Commission through issuance of a CPCN is \$0.

<sup>1</sup> Calculation of the average usage is set forth in Paragraph 76 of the Application and corresponding footnote 16.

<sup>2</sup> \$982.87 / \$1,084.59 = 0.906.

**3. 807 KAR 5:001 Section 16(5)(c)(5).**

807 KAR 5:001 Section 16(5)(c)(5) requires: “For each pro forma adjustment reflecting plant additions, the following information: 5. A schedule containing a complete description of actual plant retirements and anticipated plant retirements related to the pro forma plant additions including the actual or anticipated date of retirement.” The anticipated plant retirements as a result of the pro forma plant additions are set forth in Schedule BT-9 to the Direct Testimony of Brent Thies (Exhibit 10 to the Application). Further, the anticipated retirement date coincides with the estimated date of completion of the construction projects, June 30, 2024, which is set forth in Exhibit 18.

As set forth in Schedule BT-9, the plant retirements are contained entirely within Accounts 372.000 and 373.000. Pursuant to the descriptions of those accounts in the Uniform System of Accounts, the retired plant consists of: (1) equipment for the treatment and disposal of sewage wastes, including aeration, chemical treatment, and (2) plant sewers.

When Bluegrass Water retires equipment, it is somewhat limited by the manner in which the previous owner originally booked the equipment. Due to the lack of information provided by the prior owners of the affected systems where plant retirements are anticipated to take place, Bluegrass Water is unable to provide more detailed information as to the nature of the plant retirements. For instance, while Bluegrass Water received a quantification of the amounts recorded in each plant account, Bluegrass Water did not receive detailed information that allowed for further segregation into subaccounts.

By way of example, to the extent that a pro forma capital adjustment includes the retirement of an aeration blower, Bluegrass has no ability to determine the original plant in service value or the remaining undepreciated value that is related to the retired aeration blower. Accordingly, to

the extent the Commission finds it necessary, Bluegrass Water contemporaneously files a Motion for Deviation from 807 KAR 5:001 Section 16(5)(c)(5).

**4. 807 KAR 5:001 Section 16(5)(c)(6).**

807 KAR 5:001 Section 16(5)(c)(6) requires: “For each pro forma adjustment reflecting plant additions, the following information: 6. The original cost and the cost of removal and salvage for each component and salvage for each component of plant to be retired during the proposed pro forma adjustment for plant additions.”

As is set forth in the testimony of John Spanos (Application Exhibit 14), Bluegrass Water was not provided information regarding the original cost of each individual item of plant by the prior owners of the systems. In assessing the construction costs of the plant additions for the CPCN projects previously approved by the Commission, Bluegrass Water did not separately itemize the cost of removal. Rather, the costs of removal of existing plant is included within the total cost of construction. Finally, due to the current nature of the plant to be retired (as is more fully explained and documented in the Direct Testimony of Jacob Freeman, Application Exhibit 5) Bluegrass Water believes it is extremely unlikely the plant to be retired is salvageable due to its state of deterioration.

To the extent necessary, Bluegrass Water contemporaneously files herewith a Motion for Deviation requesting a waiver of the requirement to provide the information required by 807 KAR 5:001 Section 16(5)(c)(6).

**5. 807 KAR 5:001 Section 16(5)(c)(7).**

807 KAR 5:001 Section 16(5)(c)(7) requires: “For each proposed pro forma adjustment reflecting plant additions, the following information: 7. An explanation of differences, if applicable, in the amounts contained in the capital construction budget and the amounts of capital

construction cost contained in the pro forma adjustment period.” The amounts of capital construction cost contained in the pro forma adjustment period exclusively consist of the budgeted construction costs of starting and completing the projects at Persimmon Ridge, Herrington Haven, and Woodland Acres pursuant to the CPCNs previously granted by the Commission in Case Nos. 2022-00046, 2022-102, and 2022-00015, respectively.

Exhibit 17 to the Application contains the amount of capital construction budget from 2023 to 2025 in the row entitled “Recurring Construction.” Then, the row “Current Investment Projects” contains the pro forma adjustment to the capital budget for the 3 construction projects, with an itemization as to the amount of pro forma adjustment attributable to each system. Further, Exhibit 18 contains the construction costs for which the pro forma adjustment is sought, broken down by the applicable NARUC account at each system.

In sum, the difference between the capital construction budget and the amounts of capital construction cost included as pro forma adjustments are attributable to the construction costs of the projects at the Persimmon Ridge, Herrington Haven, and Woodland Acres systems previously approved by the Commission in Case Nos. 2022-00046, 2022-102, and 2022-00015, respectively, and the pro forma adjustments are reflected in Exhibit 18 in the “Current Investment Projects” row.

**6. 807 KAR 5:001 Section 16(5)(c)(8).**

807 KAR 5:001 Section 16(5)(c)(8) requires: “For each proposed pro forma adjustment reflecting plant additions, the following information: The impact on depreciation expense of all proposed pro forma adjustments for plant additions and retirements.” Bluegrass Water files an Excel Sheet herewith named, Application Exhibit 28, which contains a detailed explanation of the Depreciation Impact for all plant additions and plant retirements by NARUC account.

Moreover, the overall impact on depreciation expenses for all plant additions and retirements is included within the Monthly Operating Budgets attached to the Application as Exhibit 19. However, in preparing this Response, Bluegrass Water discovered that the pro forma adjustments for depreciation expenses beginning in June 2024 were incorrect. As a result, Bluegrass Water files herewith an Amended Application Exhibit 19 setting forth the overall impact the proposed pro forma adjustments

However, Bluegrass Water did not, and does not, seek to recover the associated increases to the depreciation expense in its proposed revenue requirement. As a result, Amended Application Exhibit 19 has no impact on the proposed revenue requirement or the proposed sewer rates requested in this proceeding.

Respectfully submitted,

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*Counsel to Bluegrass Water Operating Company,  
LLC*

### **Certification**

I hereby certify that a copy of this filing has been served electronically on all parties of record through the use of the Commission's electronic filing system, and there are currently no parties that the Commission has excused from participation by electronic means. Pursuant to the Commission's July 22, 2021 Order in Case No. 2020-00085, a paper copy of this filing has not been transmitted to the Commission.

/s/ Edward T. Depp  
*Counsel to Bluegrass Water Utility  
Operating Company, LLC*

AMENDED

EXHIBIT 19

Bluegrass Water Utility Operating Company, Inc.  
 KY PSC Case No. 2022-00432  
 Operating Budget for Pro Forma Adjustment

Line Number	NARUC Account	Account Description	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
1		<b>Revenues</b>												
2	521.000	Revenue-Sewer	\$166,689	\$166,689	\$166,689	\$166,689	\$166,689	\$166,689	\$166,689	\$166,689	\$166,689	\$166,689	\$166,689	\$166,689
3	522.000	Revenue-Sewer	\$35,072	\$35,072	\$35,072	\$35,072	\$35,072	\$35,072	\$35,072	\$35,072	\$35,072	\$35,072	\$35,072	\$35,072
4	532.000	Revenue-Sewer Other	\$1,187	\$1,187	\$1,187	\$1,187	\$1,187	\$1,187	\$1,187	\$1,187	\$1,187	\$1,187	\$1,187	\$1,187
5	536.000	Revenue-Sewer Other	\$18	\$18	\$18	\$18	\$18	\$18	\$18	\$18	\$18	\$18	\$18	\$18
6		Sewer Revenues	\$202,966	\$202,966	\$202,966	\$202,966	\$202,966	\$202,966	\$202,966	\$202,966	\$202,966	\$202,966	\$202,966	\$202,966
7														
8		<b>Expenses</b>												
9		<u>G&amp;A - General &amp; Admin:</u>												
10	408.100	Taxes	(\$221)	(\$221)	(\$221)	(\$221)	(\$221)	(\$221)	(\$221)	(\$221)	(\$221)	(\$221)	(\$221)	(\$221)
11	408.160	Property Tax	(\$2,311)	(\$2,311)	(\$2,311)	(\$2,311)	(\$2,311)	(\$2,311)	(\$2,311)	(\$2,311)	(\$2,311)	(\$2,311)	(\$2,311)	(\$2,311)
12	409.000	Income Taxes	(\$13)	(\$13)	(\$13)	(\$13)	(\$13)	(\$13)	(\$13)	(\$13)	(\$13)	(\$13)	(\$13)	(\$13)
13	903.100	Billing Expense	(\$6,577)	(\$6,577)	(\$6,577)	(\$6,577)	(\$6,577)	(\$6,577)	(\$6,577)	(\$6,577)	(\$6,577)	(\$6,577)	(\$6,577)	(\$6,577)
14	903.280	Billing Expense-Bank Fees	(\$934)	(\$934)	(\$934)	(\$934)	(\$934)	(\$934)	(\$934)	(\$934)	(\$934)	(\$934)	(\$934)	(\$934)
15	904.000	Bad Debt Expense	(\$2,782)	(\$2,782)	(\$2,782)	(\$2,782)	(\$2,782)	(\$2,782)	(\$2,782)	(\$2,782)	(\$2,782)	(\$2,782)	(\$2,782)	(\$2,782)
16	922.000	Allocated Overhead	(\$34,294)	(\$34,294)	(\$34,294)	(\$34,294)	(\$34,294)	(\$34,294)	(\$34,294)	(\$34,294)	(\$34,294)	(\$34,294)	(\$34,294)	(\$34,294)
17	923.100	OSS - Bank Fees Outside Services	(\$29)	(\$29)	(\$29)	(\$29)	(\$29)	(\$29)	(\$29)	(\$29)	(\$29)	(\$29)	(\$29)	(\$29)
18	923.400	OSS - Legal	(\$4,389)	(\$4,389)	(\$4,389)	(\$4,389)	(\$4,389)	(\$4,389)	(\$4,389)	(\$4,389)	(\$4,389)	(\$4,389)	(\$4,389)	(\$4,389)
19	923.500	OSS - Accounting	(\$920)	(\$920)	(\$920)	(\$920)	(\$920)	(\$920)	(\$920)	(\$920)	(\$920)	(\$920)	(\$920)	(\$920)
20	923.600	OSS - Management Consulting	(\$1,177)	(\$1,177)	(\$1,177)	(\$1,177)	(\$1,177)	(\$1,177)	(\$1,177)	(\$1,177)	(\$1,177)	(\$1,177)	(\$1,177)	(\$1,177)
21	923.900	OSS - IT	(\$1,639)	(\$1,639)	(\$1,639)	(\$1,639)	(\$1,639)	(\$1,639)	(\$1,639)	(\$1,639)	(\$1,639)	(\$1,639)	(\$1,639)	(\$1,639)
22	924.400	Property Insurance	(\$18,736)	(\$18,736)	(\$18,736)	(\$18,736)	(\$18,736)	(\$18,736)	(\$18,736)	(\$18,736)	(\$18,736)	(\$18,736)	(\$18,736)	(\$18,736)
23	928.100	Direct Admin DNR	\$1,328	\$1,328	\$1,328	\$1,328	\$1,328	\$1,328	\$1,328	\$1,328	\$1,328	\$1,328	\$1,328	\$1,328
24	930.200	Misc General Expense	(\$105)	(\$105)	(\$105)	(\$105)	(\$105)	(\$105)	(\$105)	(\$105)	(\$105)	(\$105)	(\$105)	(\$105)
25		Total Sewer G&A - General & Admin	(\$72,799)	(\$72,799)	(\$72,799)	(\$72,799)	(\$72,799)	(\$72,799)	(\$72,799)	(\$72,799)	(\$72,799)	(\$72,799)	(\$72,799)	(\$72,799)
26														
27		<u>Ops &amp; Maint - Operations &amp; Maintenance:</u>												
28	701.000	Sewer - Contract Operations Labor & Expense	(\$90,628)	(\$90,628)	(\$90,628)	(\$90,628)	(\$90,628)	(\$90,628)	(\$90,628)	(\$90,628)	(\$90,628)	(\$90,628)	(\$90,628)	(\$90,628)
29	702.000	Sewer - Misc Operations	(\$167)	(\$167)	(\$167)	(\$167)	(\$167)	(\$167)	(\$167)	(\$167)	(\$167)	(\$167)	(\$167)	(\$167)
30	703.000	Sewer - Electric Utilities	(\$15,302)	(\$15,302)	(\$15,302)	(\$15,302)	(\$15,302)	(\$15,302)	(\$15,302)	(\$15,302)	(\$15,302)	(\$15,302)	(\$15,302)	(\$15,302)
31	704.000	Sewer - Chemicals	(\$8,664)	(\$8,664)	(\$8,664)	(\$8,664)	(\$8,664)	(\$8,664)	(\$8,664)	(\$8,664)	(\$8,664)	(\$8,664)	(\$8,664)	(\$8,664)
32	705.000	Sewer - Misc Operations	(\$15,396)	(\$15,396)	(\$15,396)	(\$15,396)	(\$15,396)	(\$15,396)	(\$15,396)	(\$15,396)	(\$15,396)	(\$15,396)	(\$15,396)	(\$15,396)
33	711.000	Sewer - Mowing & Grounds Maintenance	(\$8,217)	(\$8,217)	(\$8,217)	(\$8,217)	(\$8,217)	(\$8,217)	(\$8,217)	(\$8,217)	(\$8,217)	(\$8,217)	(\$8,217)	(\$8,217)
34	712.000	Sewer - Maintenance of Collection Systems	(\$3,302)	(\$3,302)	(\$3,302)	(\$3,302)	(\$3,302)	(\$3,302)	(\$3,302)	(\$3,302)	(\$3,302)	(\$3,302)	(\$3,302)	(\$3,302)
35	713.000	Sewer - Maintenance Services to Customers	(\$339)	(\$339)	(\$339)	(\$339)	(\$339)	(\$339)	(\$339)	(\$339)	(\$339)	(\$339)	(\$339)	(\$339)
36	713.001	Sewer - Maintenance of Pumping System	(\$4,086)	(\$4,086)	(\$4,086)	(\$4,086)	(\$4,086)	(\$4,086)	(\$4,086)	(\$4,086)	(\$4,086)	(\$4,086)	(\$4,086)	(\$4,086)
37	714.000	Sewer - Maintenance of Treatment & Disposal Equipment	(\$1,553)	(\$1,553)	(\$1,553)	(\$1,553)	(\$1,553)	(\$1,553)	(\$1,553)	(\$1,553)	(\$1,553)	(\$1,553)	(\$1,553)	(\$1,553)
38	715.000	Sewer - Maintenance of Other Plant Facilities	(\$1,123)	(\$1,123)	(\$1,123)	(\$1,123)	(\$1,123)	(\$1,123)	(\$1,123)	(\$1,123)	(\$1,123)	(\$1,123)	(\$1,123)	(\$1,123)
39	722.000	Sewer - Sludge Hauling	(\$3,605)	(\$3,605)	(\$3,605)	(\$3,605)	(\$3,605)	(\$3,605)	(\$3,605)	(\$3,605)	(\$3,605)	(\$3,605)	(\$3,605)	(\$3,605)
40	732.000	Sewer - Maintenance	(\$19)	(\$19)	(\$19)	(\$19)	(\$19)	(\$19)	(\$19)	(\$19)	(\$19)	(\$19)	(\$19)	(\$19)
41	741.000	Sewer - Chemicals	(\$276)	(\$276)	(\$276)	(\$276)	(\$276)	(\$276)	(\$276)	(\$276)	(\$276)	(\$276)	(\$276)	(\$276)
42	752.000	Sewer - Maintenance	(\$13)	(\$13)	(\$13)	(\$13)	(\$13)	(\$13)	(\$13)	(\$13)	(\$13)	(\$13)	(\$13)	(\$13)
43		Total Sewer Ops & Maint - Operations & Maintenance	(\$152,690)	(\$152,690)	(\$152,690)	(\$152,690)	(\$152,690)	(\$152,690)	(\$152,690)	(\$152,690)	(\$152,690)	(\$152,690)	(\$152,690)	(\$152,690)
44														
45		<u>Interest</u>												
46	427.000	Interest	(\$14,060)	(\$14,060)	(\$14,060)	(\$14,060)	(\$14,060)	(\$14,060)	(\$14,060)	(\$14,060)	(\$14,060)	(\$14,060)	(\$14,060)	(\$14,060)
47		Total Interest Expense	(\$14,060)	(\$14,060)	(\$14,060)	(\$14,060)	(\$14,060)	(\$14,060)	(\$14,060)	(\$14,060)	(\$14,060)	(\$14,060)	(\$14,060)	(\$14,060)
48														
49		<u>Depr &amp; Amort - Depreciation &amp; Amortization:</u>												
50	403.000	Depreciation	(\$16,518)	(\$16,518)	(\$16,518)	(\$16,518)	(\$16,518)	(\$16,518)	(\$16,518)	(\$16,518)	(\$16,518)	(\$16,518)	(\$16,518)	(\$16,518)
51	403.100	CIAC Amort	\$2,080	\$2,080	\$2,080	\$2,080	\$2,080	\$2,080	\$2,080	\$2,080	\$2,080	\$2,080	\$2,080	
52		Total Depr & Amort - Depreciation & Amortization	(\$14,438)	(\$14,438)	(\$14,438)	(\$14,438)	(\$14,438)	(\$14,438)	(\$14,438)	(\$14,438)	(\$14,438)	(\$14,438)	(\$14,438)	(\$14,438)
53														
54		Total Sewer Expenses	(\$253,987)	(\$253,987)	(\$253,987)	(\$253,987)	(\$253,987)	(\$253,987)	(\$253,987)	(\$253,987)	(\$253,987)	(\$253,987)	(\$253,987)	(\$253,987)
55														
56		<b>Income</b>	<b>(\$51,021)</b>	<b>(\$51,021)</b>	<b>(\$51,021)</b>	<b>(\$51,021)</b>	<b>(\$51,021)</b>	<b>(\$51,021)</b>	<b>(\$51,021)</b>	<b>(\$51,021)</b>	<b>(\$51,021)</b>	<b>(\$51,021)</b>	<b>(\$51,021)</b>	<b>(\$51,021)</b>
57														
58														
59														

Bluegrass Water Utility Operating Company, Inc.  
 KY PSC Case No. 2022-00432  
 Operating Budget for Pro Forma Adjustment

Line Number	NARUC Account	Account Description	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24
(A)	(B)	(C)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)
1		<b>Revenues</b>							
2	521.000	Revenue-Sewer	\$166,689	\$166,689	\$166,689	\$166,689	\$166,689	\$166,689	\$166,689
3	522.000	Revenue-Sewer	\$35,072	\$35,072	\$35,072	\$35,072	\$35,072	\$35,072	\$35,072
4	532.000	Revenue-Sewer Other	\$1,187	\$1,187	\$1,187	\$1,187	\$1,187	\$1,187	\$1,187
5	536.000	Revenue-Sewer Other	\$18	\$18	\$18	\$18	\$18	\$18	\$18
6		Sewer Revenues	\$202,966	\$202,966	\$202,966	\$202,966	\$202,966	\$202,966	\$202,966
7									
8		<b>Expenses</b>							
9		<u>G&amp;A - General &amp; Admin:</u>							
10	408.100	Taxes	(\$221)	(\$221)	(\$221)	(\$221)	(\$221)	(\$221)	(\$221)
11	408.160	Property Tax	(\$2,311)	(\$2,311)	(\$2,311)	(\$2,311)	(\$2,311)	(\$2,311)	(\$2,311)
12	409.000	Income Taxes	(\$13)	(\$13)	(\$13)	(\$13)	(\$13)	(\$13)	(\$13)
13	903.100	Billing Expense	(\$6,577)	(\$6,577)	(\$6,577)	(\$6,577)	(\$6,577)	(\$6,577)	(\$6,577)
14	903.280	Billing Expense-Bank Fees	(\$934)	(\$934)	(\$934)	(\$934)	(\$934)	(\$934)	(\$934)
15	904.000	Bad Debt Expense	(\$2,782)	(\$2,782)	(\$2,782)	(\$2,782)	(\$2,782)	(\$2,782)	(\$2,782)
16	922.000	Allocated Overhead	(\$34,294)	(\$34,294)	(\$34,294)	(\$34,294)	(\$34,294)	(\$34,294)	(\$34,294)
17	923.100	OSS - Bank Fees Outside Services	(\$29)	(\$29)	(\$29)	(\$29)	(\$29)	(\$29)	(\$29)
18	923.400	OSS - Legal	(\$4,389)	(\$4,389)	(\$4,389)	(\$4,389)	(\$4,389)	(\$4,389)	(\$4,389)
19	923.500	OSS - Accounting	(\$920)	(\$920)	(\$920)	(\$920)	(\$920)	(\$920)	(\$920)
20	923.600	OSS - Management Consulting	(\$1,177)	(\$1,177)	(\$1,177)	(\$1,177)	(\$1,177)	(\$1,177)	(\$1,177)
21	923.900	OSS - IT	(\$1,639)	(\$1,639)	(\$1,639)	(\$1,639)	(\$1,639)	(\$1,639)	(\$1,639)
22	924.400	Property Insurance	(\$18,736)	(\$18,736)	(\$18,736)	(\$18,736)	(\$18,736)	(\$18,736)	(\$18,736)
23	928.100	Direct Admin DNR	\$1,328	\$1,328	\$1,328	\$1,328	\$1,328	\$1,328	\$1,328
24	930.200	Misc General Expense	(\$105)	(\$105)	(\$105)	(\$105)	(\$105)	(\$105)	(\$105)
25		<i>Total Sewer G&amp;A - General &amp; Admin</i>	(\$72,799)	(\$72,799)	(\$72,799)	(\$72,799)	(\$72,799)	(\$72,799)	(\$72,799)
26									
27		<u>Ops &amp; Maint - Operations &amp; Maintenance:</u>							
28	701.000	Sewer - Contract Operations Labor & Expense	(\$90,628)	(\$90,628)	(\$90,628)	(\$90,628)	(\$90,628)	(\$90,628)	(\$90,628)
29	702.000	Sewer - Misc Operations	(\$167)	(\$167)	(\$167)	(\$167)	(\$167)	(\$167)	(\$167)
30	703.000	Sewer - Electric Utilities	(\$15,302)	(\$15,302)	(\$15,302)	(\$15,302)	(\$15,302)	(\$15,302)	(\$15,302)
31	704.000	Sewer - Chemicals	(\$8,664)	(\$8,664)	(\$8,664)	(\$8,664)	(\$8,664)	(\$8,664)	(\$8,664)
32	705.000	Sewer - Misc Operations	(\$15,396)	(\$15,396)	(\$15,396)	(\$15,396)	(\$15,396)	(\$15,396)	(\$15,396)
33	711.000	Sewer - Mowing & Grounds Maintenance	(\$8,217)	(\$8,217)	(\$8,217)	(\$8,217)	(\$8,217)	(\$8,217)	(\$8,217)
34	712.000	Sewer - Maintenance of Collection Systems	(\$3,302)	(\$3,302)	(\$3,302)	(\$3,302)	(\$3,302)	(\$3,302)	(\$3,302)
35	713.000	Sewer - Maintenance Services to Customers	(\$339)	(\$339)	(\$339)	(\$339)	(\$339)	(\$339)	(\$339)
36	713.001	Sewer - Maintenance of Pumping System	(\$4,086)	(\$4,086)	(\$4,086)	(\$4,086)	(\$4,086)	(\$4,086)	(\$4,086)
37	714.000	Sewer - Maintenance of Treatment & Disposal Equipment	(\$1,553)	(\$1,553)	(\$1,553)	(\$1,553)	(\$1,553)	(\$1,553)	(\$1,553)
38	715.000	Sewer - Maintenance of Other Plant Facilities	(\$1,123)	(\$1,123)	(\$1,123)	(\$1,123)	(\$1,123)	(\$1,123)	(\$1,123)
39	722.000	Sewer - Sludge Hauling	(\$3,605)	(\$3,605)	(\$3,605)	(\$3,605)	(\$3,605)	(\$1,473)	(\$1,473)
40	732.000	Sewer - Maintenance	(\$19)	(\$19)	(\$19)	(\$19)	(\$19)	(\$19)	(\$19)
41	741.000	Sewer - Chemicals	(\$276)	(\$276)	(\$276)	(\$276)	(\$276)	\$2,912	\$2,912
42	752.000	Sewer - Maintenance	(\$13)	(\$13)	(\$13)	(\$13)	(\$13)	(\$13)	(\$13)
43		<i>Total Sewer Ops &amp; Maint - Operations &amp; Maintenance</i>	(\$152,690)	(\$152,690)	(\$152,690)	(\$152,690)	(\$152,690)	(\$149,475)	(\$149,475)
44									
45		<u>Interest</u>							
46	427.000	Interest	(\$14,060)	(\$14,060)	(\$14,060)	(\$14,060)	(\$14,060)	(\$14,060)	(\$14,060)
47		<i>Total Interest Expense</i>	(\$14,060)	(\$14,060)	(\$14,060)	(\$14,060)	(\$14,060)	(\$14,060)	(\$14,060)
48									
49		<u>Depr &amp; Amort - Depreciation &amp; Amortization:</u>							
50	403.000	Depreciation	(\$16,518)	(\$16,518)	(\$16,518)	(\$16,518)	(\$16,518)	(\$19,045)	(\$19,045)
51	403.100	CIAC Amort	\$2,080	\$2,080	\$2,080	\$2,080	\$2,080	\$2,080	\$2,080
52		<i>Total Depr &amp; Amort - Depreciation &amp; Amortization</i>	(\$14,438)	(\$14,438)	(\$14,438)	(\$14,438)	(\$14,438)	(\$16,965)	(\$16,965)
53									
54		Total Sewer Expenses	(\$253,987)	(\$253,987)	(\$253,987)	(\$253,987)	(\$253,987)	(\$253,299)	(\$253,299)
55									
56		<b>Income</b>	<b>(\$51,021)</b>	<b>(\$51,021)</b>	<b>(\$51,021)</b>	<b>(\$51,021)</b>	<b>(\$51,021)</b>	<b>(\$50,333)</b>	<b>(\$50,333)</b>
57									
58									
59									