

Bluegrass Water Utility Operating Company, LLC

Case No. 2025-00354

Exhibit PSC PHDR 39(b)

Sewer

Row Labels	Sum of Monthly Average	
Auto Insurance	\$	(1,751.66)
Consumables / Administrative Supplies	\$	(2,475.11)
Fleet Management/Maintenance	\$	(2,539.48)
Fuel	\$	(749.35)
Fully Loaded Staffing	\$	(95,050.17)
HR Expense	\$	(309.63)
IT Support	\$	(2,773.46)
Other Operating Expense	\$	(899.22)
Travel or Etc	\$	(3,469.81)
Grand Total	\$	(110,017.89)

Water

Row Labels	Sum of Monthly Average	
Auto Insurance	\$	(1,751.66)
Consumables / Administrative Supplies	\$	(304.65)
Fleet Management/Maintenance	\$	(2,393.55)
Fuel	\$	(604.88)
Fully Loaded Staffing	\$	(11,699.11)
HR Expense	\$	(38.11)
IT Support	\$	(341.37)
Other Operating Expense	\$	(110.68)
Travel or Etc	\$	(427.08)
Grand Total	\$	(17,671.06)

		In House Ops Projection (Includes Capitalization	
In House Ops Category	Actual Monthly Avg	Rate Assumptions	
Auto Insurance	\$ (3,503.31)		
Consumables / Administrative Supplies	\$ (2,779.76)		
Fleet Management/Maintenance	\$ (4,933.03)		
Fuel	\$ (1,354.22)		
Fully Loaded Staffing	\$ (106,749.28)		
HR Expense	\$ (347.74)		
IT Support	\$ (3,114.83)		
Other Operating Expense	\$ (1,326.29)		
Travel or Etc	\$ (3,896.89)		
SUM:	\$ (128,005.35)		

Line Number	NARUC Acct. No.	Description	In House Ops Category	5/1/2026	6/1/2026	7/1/2026	8/1/2026	Total	Monthly Average
2	408.120	Taxes - SS and Med	Fully Loaded Staffing	\$ (3,894.73)	\$ (5,966.37)	\$ (0.00)	\$ -	\$ (9,861.10)	\$ (2,465.28)
3	408.121	Taxes - SS and Med - Ops	Fully Loaded Staffing			\$ (5,153.82)	\$ (6,106.36)	\$ (11,260.18)	\$ (2,815.04)
4	408.140	Taxes - Unemployment	Fully Loaded Staffing	\$ (1,710.45)	\$ (2,177.57)	\$ 0.00	\$ -	\$ (3,888.02)	\$ (972.00)
5	408.141	Taxes - Unemployment - Ops	Fully Loaded Staffing			\$ (2,298.00)	\$ (319.19)	\$ (2,617.20)	\$ (654.30)
7	920.000	Salaries	Fully Loaded Staffing	\$ (51,979.80)	\$ (79,980.88)	\$ -	\$ -	\$ (131,960.69)	\$ (32,990.17)
8	920.001	Salaries - Ops	Fully Loaded Staffing			\$ (68,767.89)	\$ (81,630.94)	\$ (150,398.83)	\$ (37,599.71)
9	921.110	Office Exp - Meals and Travel	Travel or Etc	\$ (5,325.14)	\$ (5,134.72)	\$ (1,019.00)	\$ (2,400.39)	\$ (13,879.25)	\$ (3,469.81)
11	921.800	Office Exp - Supplies	Consumables / Administrative Supplies	\$ (1,113.32)	\$ (67.24)	\$ (2,411.67)	\$ (6,308.22)	\$ (9,900.46)	\$ (2,475.11)
17	923.800	OSS - Payroll Fees	HR Expense	\$ (80.14)	\$ (549.58)	\$ (263.21)	\$ (345.60)	\$ (1,238.53)	\$ (309.63)
18	923.801	OSS - Payroll Fees - Ops	HR Expense			\$ -	\$ -	\$ -	\$ -
19	923.900	OSS - IT	IT Support	\$ (4,135.60)	\$ (2,204.74)	\$ (2,109.88)	\$ (2,643.63)	\$ (11,093.85)	\$ (2,773.46)
20	926.000	EE Benefits	Fully Loaded Staffing	\$ 1,012.95	\$ 1,724.58	\$ 0.00	\$ -	\$ 2,737.53	\$ 684.38
21	926.001	EE Benefits - Ops	Fully Loaded Staffing			\$ 1,249.42	\$ 1,583.30	\$ 2,832.72	\$ 708.18
22	926.200	EE Benefits - Healthcare	Fully Loaded Staffing	\$ (15,728.72)	\$ (14,505.83)	\$ -	\$ -	\$ (30,234.56)	\$ (7,558.64)
23	926.201	EE Benefits - Healthcare - Ops	Fully Loaded Staffing			\$ (13,072.92)	\$ (19,317.82)	\$ (32,390.74)	\$ (8,097.68)
24	926.300	EE Benefits - Retirement	Fully Loaded Staffing	\$ (2,502.80)	\$ (3,844.02)	\$ (0.00)	\$ -	\$ (6,346.81)	\$ (1,586.70)
25	926.301	EE Benefits - Retirement - Ops	Fully Loaded Staffing			\$ (1,891.22)	\$ (3,515.52)	\$ (5,406.74)	\$ (1,351.68)
26	926.400	EE Benefits - Life/STD/LTD/ADD	Fully Loaded Staffing	\$ -	\$ (563.92)	\$ -	\$ (842.15)	\$ (1,406.08)	\$ (351.52)
27	930.200	Misc. General Exp	Other Operating Expense	\$ (218.25)	\$ (1,438.54)	\$ (741.32)	\$ (1,198.76)	\$ (3,596.87)	\$ (899.22)
29	716.100	Sewer - Fuel for Vehicles	Fuel	\$ -	\$ (285.95)	\$ -	\$ (2,711.44)	\$ (2,997.39)	\$ (749.35)
30	750.000	Sewer - Transportation Expense	Fleet Management/Maintenance	\$ (846.16)	\$ (8.31)	\$ (6,512.47)	\$ (2,790.98)	\$ (10,157.92)	\$ (2,539.48)
31	756.000	Sewer - Vehicle Insurance	Auto Insurance	\$ (280.26)	\$ (2,242.12)	\$ (2,242.12)	\$ (2,242.12)	\$ (7,006.62)	\$ (1,751.66)

Line Number	NARUC Acct. No.	Description	In House Ops Category	5/1/2026	6/1/2026	7/1/2026	8/1/2026	Total	Monthly Average
1	408.120	Taxes - SS and Med	Fully Loaded Staffing	\$ (479.38)	\$ (734.36)	\$ (0.00)	\$ -	\$ (1,213.74)	\$ (303.43)
2	408.121	Taxes - SS and Med - Ops	Fully Loaded Staffing			\$ (634.35)	\$ (751.59)	\$ (1,385.94)	\$ (346.49)
3	408.140	Taxes - Unemployment	Fully Loaded Staffing	\$ (210.53)	\$ (268.02)	\$ 0.00	\$ -	\$ (478.55)	\$ (119.64)
4	408.141	Taxes - Unemployment - Ops	Fully Loaded Staffing			\$ (282.85)	\$ (39.29)	\$ (322.13)	\$ (80.53)
5	920.000	Salaries	Fully Loaded Staffing	\$ (6,397.86)	\$ (9,844.33)	\$ -	\$ -	\$ (16,242.18)	\$ (4,060.55)
6	920.001	Salaries - Ops	Fully Loaded Staffing			\$ (8,464.19)	\$ (10,047.42)	\$ (18,511.61)	\$ (4,627.90)
7	921.110	Office Exp - Meals and Travel	Travel or Etc	\$ (655.44)	\$ (632.00)	\$ (125.42)	\$ (295.45)	\$ (1,708.31)	\$ (427.08)
9	921.800	Office Exp - Supplies	Consumables / Administrative Suppl	\$ (137.03)	\$ (8.28)	\$ (296.84)	\$ (776.44)	\$ (1,218.58)	\$ (304.65)
15	923.800	OSS - Payroll Fees	HR Expense	\$ (9.86)	\$ (67.64)	\$ (32.40)	\$ (42.54)	\$ (152.44)	\$ (38.11)
16	923.801	OSS - Payroll Fees - Ops	HR Expense			\$ -	\$ -	\$ -	\$ -
17	923.900	OSS - IT	IT Support	\$ (509.02)	\$ (271.37)	\$ (259.69)	\$ (325.39)	\$ (1,365.47)	\$ (341.37)
18	926.000	EE Benefits	Fully Loaded Staffing	\$ 124.68	\$ 212.27	\$ 0.00	\$ -	\$ 336.95	\$ 84.24
19	926.001	EE Benefits - Ops	Fully Loaded Staffing			\$ 153.78	\$ 194.88	\$ 348.66	\$ 87.17
20	926.200	EE Benefits - Healthcare	Fully Loaded Staffing	\$ (1,935.95)	\$ (1,785.43)	\$ -	\$ -	\$ (3,721.37)	\$ (930.34)
21	926.201	EE Benefits - Healthcare - Ops	Fully Loaded Staffing			\$ (1,609.06)	\$ (2,377.70)	\$ (3,986.76)	\$ (996.69)
22	926.300	EE Benefits - Retirement	Fully Loaded Staffing	\$ (308.05)	\$ (473.13)	\$ (0.00)	\$ -	\$ (781.19)	\$ (195.30)
23	926.301	EE Benefits - Retirement - Ops	Fully Loaded Staffing			\$ (232.78)	\$ (432.70)	\$ (665.48)	\$ (166.37)
24	926.400	EE Benefits - Life/STD/LTD/ADD	Fully Loaded Staffing	\$ -	\$ (69.41)	\$ -	\$ (103.66)	\$ (173.06)	\$ (43.27)
25	930.200	Misc. General Exp	Other Operating Expense	\$ (26.86)	\$ (177.06)	\$ (91.24)	\$ (147.55)	\$ (442.71)	\$ (110.68)
26	616.100	Water - Fuel for Vehicles	Fuel				\$ (2,419.50)	\$ (2,419.50)	\$ (604.88)
27	650.000	Water - Transportation Expense	Fleet Management/Maintenance	\$ (877.06)	\$ -	\$ (5,818.65)	\$ (2,878.48)	\$ (9,574.19)	\$ (2,393.55)
28	656.000	Water - Vehicle Insurance	Auto Insurance	\$ (280.27)	\$ (2,242.12)	\$ (2,242.12)	\$ (2,242.12)	\$ (7,006.63)	\$ (1,751.66)