

# EXHIBIT

# 4

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

**In the Matter of:** )  
 )  
**Electronic Application of Bluegrass** )  
**Water Utility Operating Company, LLC** )  
**For an Adjustment of Water and** )  
**Sewage Rates** ) **Case No. 2025-00354**  
 )

**STATUTORY AND REGULATORY INDEX**

**APPLICATION FOR ADJUSTMENT OF RATES BY BLUEGRASS WATER UTILITY  
OPERATING COMPANY, LLC**

<b>Requirement</b>	<b>Citation</b>	<b>Place in Application</b>
Utilities with less than \$5 million in annual gross revenue must provide a financial exhibit covering operations for the twelve month period contained in the most recent annual report on file with the commission, and contain a statement that either (1) material changes have not occurred since end of 12-month period; or (2) identify all material changes since end of 12-month period.	807 KAR 5:001 § 12(1)(b)	App. ¶¶ 14, 74 Exhibit 3 (Financial Exhibit)
Financial Exhibit must contain: (a) amount and kind of stock authorized; (b) amount and kind of stock issued and outstanding; (c) terms of preference for preferred stock, dividends, assets, or otherwise; (d) describe each mortgage on	807 KAR 5:001 § 12(2)	App. ¶¶ 14, 74 Exhibit 3 (Financial Exhibit)

applicant's property; (e) amount of bonds authorized and amount issued; (f) each outstanding note; (g) other indebtedness; (h) rate and amount of dividends paid; and (i) a detailed income statement and balance sheet.		
Applicant's name, address, and email address and reference to the particular provision of law requiring Commission approval.	807 KAR 5:001 § 14(1)	App. ¶ 7
Facts on which Bluegrass Water bases Application, with a request for the authorization desired and referring to the particular law providing for the information.	807 KAR 5:001 § 14(1)	App. ¶¶ 15-21
Corporate information	807 KAR 5:001 § 14(2)	N/A. Bluegrass Water is a limited liability company.
Limited liability company information	807 KAR 5:001 § 14(3)	App. ¶ 8
Limited partnership information	807 KAR 5:001 § 14(4)	N/A. Bluegrass Water is a limited liability company.

<b>Applications for General Adjustments of Existing Rates, 807 KAR 5:001 § 16</b>		
<b>807 KAR 5:001 § 16(1), General</b>		
Either a (1) 12-month historical test period that may include adjustments for known and measurable changes; or (2) a fully forecasted test period.	807 KAR 5:001 § 16(1)(a)	App. ¶ 22
Statement of the reason the adjustment is required.	807 KAR 5:001 § 16(1)(b)(1)	App. ¶¶ 18-21 App. ¶ 23

Certified copy of assumed name certificate, if required by KRS 365.015.	807 KAR 5:001 § 16(1)(b)(2) KRS 365.015	N/A. App. ¶ 24. This requirement is inapplicable because Bluegrass Water does not operate in Kentucky under an assumed name.
New or revised tariff sheets, if applicable, with an effective date no less than 30 days from application filing date.	807 KAR 5:001 § 16(1)(b)(3)	App. ¶ 25 Exhibit AJS-3B (new water tariff sheets) Exhibit AJS-4B (new wastewater tariff sheets)
New or revised tariff sheets, if applicable, providing either (a) present and proposed tariffs in comparative form or side by side; or (b) the present tariff indicating proposed changes.	807 KAR 5:001 § 16(1)(b)(4)	App. ¶ 26 Exhibit AJS-3A (redlined water tariff sheets) Exhibit AJS-4A (redlined wastewater tariff sheets)
A statement that notice has been given complying with 807 KAR 5:001 § 17.	807 KAR 5:001 § 16(1)(b)(5)	App. ¶ 27 Exhibit 6 (Affidavit of Aaron Silas)
<b>807 KAR 5:001 § 16(2) &amp; (3), Notice of Intent</b>		
A utility with over \$5 million in revenues must notify the Commission of its intent to file for a rate change at least 30 but no more than 60 days before filing the application.	807 KAR 5:001 § 16(2)	Bluegrass Water filed its Notice of Intent on October 24, 2025, which is more than 30 but less than 60 days ago. App. ¶ 28
The notice of intent must indicate if the utility will rely on a historical test period or a fully forecasted test period.	807 KAR 5:001 § 16(2)(a)	The Notice of Intent indicated that Bluegrass Water would rely on a fully forecasted test period. App. ¶ 29
A utility may apply for permission to use an abbreviated newspaper notice of a proposed rate increase.	807 KAR 5:001 § 16(2)(b)	N/A. Bluegrass Water did not seek permission to use an abbreviated newspaper notice. App. ¶ 29
The applicant must mail or email the AG's Office of Rate Intervention its notice of intent.	807 KAR 5:001 § 16(2)(c)	Counsel for Bluegrass Water served the Attorney General with its Notice of Intent. App. ¶ 30
The notice must comply with 807 KAR 5:051 § 2.	807 KAR 5:001 § 16(3)	N/A. The Commission has not promulgated 807 KAR 5:051.

<b>807 KAR 5:001 § 16(6) &amp; (7), Fully Forecasted Test Period Requirements</b>		
Financial data for forecasted period presented as pro forma adjustments to base period.	807 KAR 5:001 § 16(6)(a)	App. ¶ 32 Exhibit 7 (Direct Testimony of Brent Thies)  Exhibit 9 (Financial Workbook)
Forecasted adjustments shall be limited to the 12 months immediately following the suspension period.	807 KAR 5:001 § 16(6)(b)	App. ¶ 32 Exhibit 7 (Direct Testimony of Brent Thies)  Exhibit 9 (Financial Workbook), under tabs labeled, “Summary IS,” “Summary IS Water” and “Summary IS WW”
Capitalization and net investment rate base shall be based on a 13 month average for the forecasted period.	807 KAR 5:001 § 16(6)(c)	App. ¶ 32 Exhibit 7 (Direct Testimony of Brent Thies)  Exhibit 9 (Financial Workbook), under tab labeled, “RB TY 13-Month Avg”
Reconciliation of the rate base and capital used to determine its revenue requirements.	807 KAR 5:001 § 16(6)(f)	App. ¶ 33 Exhibit 7 (Direct Testimony of Brent Thies)  Exhibit 9 (Financial Workbook), under tabs labeled, “Revenue Requirement,” “Revenue Requirement Water,” and “Revenue Requirement WW”
Written testimony of each witness supporting its application, including testimony from chief officer	807 KAR 5:001 § 16(7)(a)	App. ¶ 34 Exhibit 1 (Direct Testimony of Josiah Cox)

<p>in charge of Kentucky operations on the existing programs to achieve improvements in efficiency and productivity, including an explanation of the purpose of the program.</p>		<p>Exhibit 20 (Direct Testimony of Todd Thomas)  Exhibit 8 (Direct Testimony of Jake Freeman)  Exhibit 11 (Direct Testimony of Emily Harlow)  Exhibit 14 (Direct Testimony of Caitlin O'Reilly)  Exhibit 17 (Direct Testimony of Matt Howard)  Exhibit 7 (Direct Testimony of Brent Thies)  Exhibit 5 (Direct Testimony of Aaron Silas)</p>
<p>Most recent capital construction budget containing at minimum a 3 year forecast of construction expenditures.</p>	<p>807 KAR 5:001 § 16(7)(b)</p>	<p>App. ¶ 35  Exhibit 8 (Direct Testimony of Jake Freeman)  Exhibit JF-1</p>
<p>Complete description of all factors used to prepare forecast period. All econometric models, variables, assumptions, escalation factors, contingency provisions, and changes in activity levels shall be quantified, explained, and properly supported.</p>	<p>807 KAR 5:001 § 16(7)(c)</p>	<p>App. ¶ 36  Exhibit 7 (Direct Testimony of Brent Thies)  Exhibit 11 (Direct Testimony of Emily Harlow)  Exhibit 14 (Direct Testimony Caitlin O'Reilly)</p>
<p>Annual and monthly budget for the 12 months preceding filing date, base period, and forecasted period.</p>	<p>807 KAR 5:001 § 16(7)(d)</p>	<p>App. ¶ 37  Exhibit 9 (Financial Workbook) under tabs labeled, "Historical Budget," "IS Water Forecast," and "IS WW Forecast"</p>
<p>Attestation signed by utility's chief officer in charge of Kentucky operations providing: (1) that forecast is reasonable, reliable, made in good faith and that all basic</p>	<p>807 KAR 5:001 § 16(7)(e)</p>	<p>App. ¶ 38  Exhibit 10 (Attestation of Josiah Cox)</p>

<p>assumptions are identified and justified; (2) that forecast contains same assumptions and methodologies used in forecast prepared for use by management, or an identification and explanation for any differences; and (3) that productivity and efficiency gains are included in the forecast.</p>		
<p>For each major construction project constituting 5% or more of annual construction budget within 3 year forecast, the following: (1) the date the project began or estimated starting date; (2) estimated completion date; (3) total estimated cost of construction by year exclusive and inclusive of AFUDC or Interest During Construction Credit; and (4) most recent available total costs incurred exclusive and inclusive of AFUDC or Interest During Construction Credit.</p>	<p>807 KAR 5:001 § 16(7)(f)</p>	<p>App. ¶ 39</p> <p>Exhibit JF-1 (attached to Exhibit 8 (Direct Testimony of Jake Freeman))</p> <p>Motion for Deviation (seeking deviation from 807 KAR 5:001 § 16(7)(f)(3), (4))</p>
<p>For all construction projects constituting less than 5% of annual construction budget within 3 year forecast, the aggregate of information requested in paragraph (f)(3) and (4) of this subsection.</p>	<p>807 KAR 5:001 § 16(7)(g)</p>	<p>App. ¶ 40</p> <p>Exhibit JF-1 (attached to Exhibit 8 (Direct Testimony of Jake Freeman))</p> <p>Motion for Deviation</p>
<p>Financial forecast for each of 3 forecasted years included in capital construction budget supported by underlying assumptions made in projecting results of operations and including: (1) operating income statement</p>	<p>807 KAR 5:001 § 16(7)(h)(1)</p>	<p>App. ¶ 41</p> <p>Exhibit 9 (Financial Workbook), under tabs labeled, “Summary IS” and “Income Statement Detail”</p>

(exclusive of dividends per share or earnings per share).		
(2) Balance sheet.	807 KAR 5:001 § 16(7)(h)(2)	App. ¶ 41  Exhibit 9 (Financial Workbook), under tabs labeled, “Balance Sheet Summary” and “Balance Sheet Detail”
(3) Statement of cash flows.	807 KAR 5:001 § 16(7)(h)(3)	App. ¶ 41  Exhibit 9 (Financial Workbook), under tab labeled, “Cash Flow”
(4) Revenue requirements necessary to support the forecasted rate of return.	807 KAR 5:001 § 16(7)(h)(4)	App. ¶ 41  Exhibit 9 (Financial Workbook), under tabs labeled, “Revenue Requirement,” “Revenue Requirement Water,” and “Revenue Requirement WW”
(5) Load forecast including energy and demand (electric).	807 KAR 5:001 § 16(7)(h)(5)	N/A. App. ¶ 41.  This requirement is inapplicable because Bluegrass Water is a water and wastewater utility.
(6) Access line forecast (telephone).	807 KAR 5:001 § 16(7)(h)(6)	N/A. App. ¶ 41.  This requirement is inapplicable because Bluegrass Water is a water and wastewater utility.
(7) Mix of generation (electric).	807 KAR 5:001 § 16(7)(h)(7)	N/A. App. ¶ 41.  This requirement is inapplicable because Bluegrass Water is a water and wastewater utility.
(8) Mix of gas supply (gas).	807 KAR 5:001 § 16(7)(h)(8)	N/A. App. ¶ 41.  This requirement is inapplicable because

		Bluegrass Water is a water and wastewater utility.
(9) Employee level.	807 KAR 5:001 § 16(7)(h)(9)	App. ¶ 41  Exhibit 9 (Financial Workbook), employee level costs included among costs in Account 922 on Financial Workbook Tabs
(10) Labor cost changes.	807 KAR 5:001 § 16(7)(h)(10)	App. ¶ 41  Exhibit 9 (Financial Workbook), labor costs changes accounted for among costs in Account 922 on Financial Workbook Tabs
(11) Capital structure requirements.	807 KAR 5:001 § 16(7)(h)(11)	App. ¶ 41  Exhibit 9 (Financial Workbook), under tab labeled “Capital Structure”
(12) Rate base.	807 KAR 5:001 § 16(7)(h)(12)	App. ¶ 41  Exhibit 9 (Financial Workbook), under tabs labeled, “RB Summary,” “RB Summary Water,” and “RB Summary WW”
(13) Gallons of water projected to be sold (water).	807 KAR 5:001 § 16(7)(h)(13)	App. ¶ 41.  Exhibit EMH-2.  Bluegrass Water only provides metered service at Delaplain non-residential, therefore its projected gallons of water to be sold is limited to that service area.
(14) Customer forecast (gas, water).	807 KAR 5:001 § 16(7)(h)(14)	App. ¶ 41

		Exhibit EMH-1 (attached to Exhibit 11 (Direct Testimony of Emily Harlow))  Exhibit EMH-2 (attached to Exhibit 11 (Direct Testimony of Emily Harlow))
(15) Sales volume forecasts in cubic feet (gas).	807 KAR 5:001 § 16(7)(h)(15)	N/A. App. ¶ 41.  This requirement is inapplicable because Bluegrass Water is a water and wastewater utility.
(16) Toll and access forecast of number of calls and number of minutes (telephone).	807 KAR 5:001 § 16(7)(h)(16)	N/A. App. ¶ 41.  This requirement is inapplicable because Bluegrass Water is a water and wastewater utility.
(17) A detailed explanation of other information provided, if applicable.	807 KAR 5:001 § 16(7)(h)(17)	App. ¶ 41; <i>in passim</i>
Most recent FERC or FCC audit reports.	807 KAR 5:001 § 16(7)(i)	N/A. App. ¶ 42.  This requirement is inapplicable because Bluegrass Water is not subject to regulation by FERC or the FCC.
Prospectuses of most recent stock or bond offerings.	807 KAR 5:001 § 16(7)(j)	N/A. App. ¶ 43.  This requirement is inapplicable because Bluegrass Water is a limited liability company and does not issue stocks or bonds and therefore does not have prospectuses for stock or bond offerings.
Most recent FERC Form 1 (electric), FERC Form 2 (gas), and/or PSC Form T (telephone).	807 KAR 5:001 § 16(7)(k)	N/A. App. ¶ 44.  This requirement is inapplicable because

		Bluegrass Water is a water and wastewater utility.
Annual report to shareholders or members and statistical supplements covering the most recent 2 years from the application filing date.	807 KAR 5:001 § 16(7)(l)	N/A. App. ¶ 45. Motion for Deviation.  This requirement is inapplicable because Bluegrass Water does not provide annual reports to its members. <sup>1</sup>
Current chart of accounts if more detailed than Uniform System of Accounts chart.	807 KAR 5:001 § 16(7)(m)	App. ¶ 46  Exhibit 9 (Financial Workbook), under tab labeled “Chart of Accounts”
Latest 12 months of monthly managerial reports providing financial results of operations in comparison to forecast.	807 KAR 5:001 § 16(7)(n)	App. ¶ 47  Exhibit 9 (Financial Workbook), under tabs labeled “Historical Budget”
Complete monthly budget variance reports, with narrative explanations, for the 12 months immediately prior to base period, each month of base period, and subsequent months as available.	807 KAR 5:001 § 16(7)(o)	App. ¶ 48  Exhibit 9 (Financial Workbook), under tabs labeled “Historical Budget,” “IS Water Forecast,” and “IS WW Forecast.”
SEC’s annual report (Form 10-K) for most recent two years, any Form 8-Ks issued during past 2 years, and any Form 10-Qs issued during past 6 quarters.	807 KAR 5:001 § 16(7)(p)	N/A. App. ¶ 49.  This requirement is inapplicable because Bluegrass Water is not a publicly traded company; therefore it does not file a Form 10-K with the SEC, nor has it issued a Form 8-K or 10-Q.
Independent auditor’s annual opinion report, with any	807 KAR 5:001 § 16(7)(q)	App. ¶ 50

<sup>1</sup> See *In the Matter of: Electronic Application of Bluegrass Water Utility Operating Company, LLC for an Adjustment of Sewage Rates*, Case No. 2022-00432 (Ky. PSC Apr. 14, 2023), Order.

written communication from auditor which indicates the existence of a material weakness in internal controls.		Exhibit 12 (Audit Report)
Quarterly reports to stockholders for the most recent 5 quarters.	807 KAR 5:001 § 16(7)(r)	N/A. App. ¶ 51.  This requirement is inapplicable because, as a limited liability company, Bluegrass Water does not have stockholders and therefore does not provide quarterly reports to stockholders.
Summary of latest depreciation study with schedules itemized by major plant accounts, except that telecommunications utilities adopting Commission's average depreciation rates shall identify current and base period depreciation rates used by major plant accounts.	807 KAR 5:001 § 16(7)(s)	App. ¶ 52.  Exhibit 7 (Direct Testimony of Brent Thies)  Motion for Deviation.
List all commercial or in-house computer software, programs, and models used to develop schedules and work papers associated with application. Include each software, program, or model; its use; identify the supplier of each; briefly describe software, program, or model; specifications for computer hardware and operating system required to run program.	807 KAR 5:001 § 16(7)(t)	App. ¶ 53  Exhibit 13 (Computer Software)
If the utility had any amounts charged or allocated to it by an affiliate or general or home office or paid any monies to an affiliate or general or home office during	807 KAR 5:001 § 16(7)(u)	App. ¶ 54  Exhibit 7 (Direct Testimony of Brent Thies)

<p>the base period or during the previous three years, the utility shall file: (1) detailed description of method of calculation and amounts allocated or charged to utility by affiliate or general or home office for each allocation or payment; (2) method and amounts allocated during base period and method and estimated amounts to be allocated during forecasted test period; (3) explain how allocator for both base and forecasted test period was determined; and (4) all facts relied upon, including other regulatory approval, to demonstrate that each amount charged, allocated, or paid during base period is reasonable.</p>		<p>Exhibit 9 (Financial Workbook), under tabs labeled “Income Statement,” Accounts 922 and 922.001</p>
<p>If gas, electric, sewage or water utility, whose annual gross revenues exceed \$5,000,000 in the division for which a rate adjustment is sought, a cost of service study based on methodology generally accepted in industry and based on current and reliable data from single time period.</p>	<p>807 KAR 5:001 § 16(7)(v)</p>	<p>App. ¶ 55</p> <p>Exhibit 5 (Direct Testimony of Aaron Silas)</p> <p>This requirement is inapplicable because Bluegrass Water’s annual gross revenue is less than \$5,000,000.<sup>2</sup></p>
<p>Incumbent local exchange carriers with fewer than 50,000 access lines shall not be required to file cost of service studies, except as directed by the commission. Local exchange carriers with</p>	<p>807 KAR 5:001 § 16(7)(w)</p>	<p>N/A. App. ¶ 56.</p> <p>This requirement is inapplicable because Bluegrass Water is a water and wastewater utility.</p>

<sup>2</sup> See *In the Matter of: Electronic Application of Bluegrass Water Utility Operating Company, LLC for an Adjustment of Sewage Rates*, Case No. 2022-00432 (Ky. PSC Apr. 14, 2023), Order.

<p>more than 50,000 access lines shall file:</p> <ol style="list-style-type: none"> <li>1. A jurisdictional separations study consistent with 47 C.F.R. Part 36; and</li> <li>2. Service specific cost studies to support the pricing of all services that generate annual revenue greater than \$ 1,000,000 except local exchange access: <ol style="list-style-type: none"> <li>a. Based on current and reliable data from a single time period; and</li> <li>b. Using generally recognized fully allocated, embedded, or incremental cost principles.</li> </ol> </li> </ol>		
<p><b>807 KAR 5:001 § 16(8) Fully Forecasted Test Period Requirements</b></p>		
<p>Jurisdictional financial summary for both base period and forecasted period that details how the utility derived the amount of the requested revenue increase.</p>	<p>807 KAR 5:001 § 16(8)(a)</p>	<p>App. ¶ 57</p> <p>Exhibit 7 (Direct Testimony of Brent Thies)</p> <p>Exhibit 11 (Direct Testimony of Emily Harlow)</p>
<p>Jurisdictional rate base summary for both base and forecasted periods with supporting schedules which include detailed analyses of each component of the rate base.</p>	<p>807 KAR 5:001 § 16(8)(b)</p>	<p>App. ¶ 58</p> <p>Exhibit 7 (Direct Testimony of Brent Thies)</p> <p>Exhibit 9 (Financial Workbook), under tabs labeled “RB Summary,” “RB Summary Water,” and “RB Summary WW”</p>
<p>Jurisdictional operating income summary for both base and forecasted periods with supporting schedules, which provide</p>	<p>807 KAR 5:001 § 16(8)(c)</p>	<p>App. ¶ 59</p> <p>Exhibit 11 (Direct Testimony of Emily Harlow)</p> <p>Exhibit 9 (Financial Workbook), under tabs</p>

breakdowns by major account group and by individual account.		labeled, "Summary IS Water" and "Summary IS WW"
Summary of jurisdictional adjustments to operating income by major account with supporting schedules for individual adjustments and jurisdictional factors.	807 KAR 5:001 § 16(8)(d)	App. ¶ 60 Exhibit 14 (Direct Testimony of Caitlin O'Reilly)
Jurisdictional federal and state income tax summary for both base and forecasted periods with all supporting schedules of the various components of jurisdictional income taxes.	807 KAR 5:001 § 16(8)(e)	App. ¶ 61 Exhibit 7 (Direct Testimony of Brent Thies)  Exhibit 9 (Financial Workbook), under tabs labeled, "Income Tax Summary"
Summary schedules for both base and forecasted periods (utility may also provide summary segregating items it proposes to recover in rates) of organization membership dues; initiation fees; expenditures for country club; charitable contributions; marketing, sales, and advertising; professional services; civic and political activities; employee parties and outings; employee gifts; and rate cases.	807 KAR 5:001 § 16(8)(f)	App. ¶ 62 Exhibit 14 (Direct Testimony of Caitlin O'Reilly)  Exhibit 7 (Direct Testimony of Brent Thies)  Exhibit 15 (Rate Case Expenses)
Analyses of payroll costs including schedules for wages and salaries, employees benefits, payroll taxes straight time	807 KAR 5:001 § 16(8)(g)	App. ¶ 63  CONFIDENTIAL Exhibit 16 (Analysis of Employee Compensation)

and overtime hours, and executive compensation by title.		
Computation of gross revenue conversion factor for forecasted period.	807 KAR 5:001 § 16(8)(h)	App. ¶ 64 Exhibit 7 (Direct Testimony of Brent Thies) Exhibit BT-11 (attached to Exhibit 7) Exhibit BT-12 (attached to Exhibit 7)
Comparative income statements (exclusive of dividends per share or earnings per share), revenue statistics and sales statistics for 5 calendar years prior to application filing date, base period, forecasted period, and 2 calendar years beyond forecast period.	807 KAR 5:001 § 16(8)(i)	App. ¶ 65 Exhibit 9 (Financial Workbook), under tabs labeled, “Historical IS,” “Historical Revenue,” and “Summary IS” Exhibits EMH-1 and EMH-2 (attached to Exhibit 11 (Direct Testimony of Emily Harlow))
Cost of capital summary for both base and forecasted periods with supporting schedules providing details on each component of the capital structure.	807 KAR 5:001 § 16(8)(j)	App. ¶ 66 Exhibit 17 (Direct Testimony of Matt Howard) Exhibit MRH-1 (attached to Exhibit 17)
Comparative financial data and earnings measures for the 10 most recent calendar years, base period, and forecast period.	807 KAR 5:001 § 16(8)(k)	App. ¶ 67 Exhibit 9 (Financial Workbook), under tabs labeled “Historical IS” and “Historical BS” Motion for Deviation
Narrative description and explanation of all proposed tariff changes.	807 KAR 5:001 § 16(8)(l)	App. ¶ 68 Exhibit 5 (Direct Testimony of Aaron Silas)

Revenue summary for both base and forecasted periods with supporting schedules which provide detailed billing analyses for all customer classes.	807 KAR 5:001 § 16(8)(m)	App. ¶ 69 Exhibit 11 (Direct Testimony of Emily Harlow)
Typical bill comparison under present and proposed rates for all customer classes.	807 KAR 5:001 § 16(8)(n)	App. ¶ 70 Exhibit 5 (Direct Testimony of Aaron Silas) Exhibit 6 (Affidavit of Aaron Silas)
<b>807 KAR 5:001 § 17 Customer Notice of General Rate Adjustment</b>		
The utility must publicly post notice at its place of business and on website and may not remove the notices until Application is resolved.	807 KAR 5:001 § 17(1)	App. ¶ 71 Exhibit 6 (Affidavit of Aaron Silas)
Utilities with 20+ customers must 1) include a notice with the customer's bill; 2) mail a written notice to each customer; 3) publish notice in a prominent newspaper; or 4) publish notice in newsletter delivered to all customers. Utility must provide notice no later than when it files its Application.	807 KAR 5:001 § 17(2)(b)	App. ¶ 72 Exhibit 6 (Affidavit of Aaron Silas)
A utility serving multiple counties may use multiple forms of notice.	807 KAR 5:001 § 17(2)(c)	App. ¶ 73 Exhibit 6 (Affidavit of Aaron Silas)
Within 45 days of filing Application, utility must file proof of notice with Commission, including an affidavit detailing the notice provided.	807 KAR 5:001 § 17(3)	App. ¶ 72 Exhibit 6 (Affidavit of Aaron Silas)

<p>The notice must contain: a) proposed effective date and filing date; b) current and proposed rates; c) dollar amount change and percentage change; d) average usage and average effect on each bill; e) office location where someone may examine the Application; f) Commission location where someone may examine the Application; g) how to submit public comments; h) statement that rates are proposed but subject to Commission’s approval; i) statement about intervention; and j) Commission may act if no one intervenes within 30 days of when notice was mailed.</p>	<p>807 KAR 5:001 § 17(4)</p>	<p>App. ¶ 72 Exhibit 6 (Affidavit of Aaron Silas)</p>
<p>A utility may ask the Commission for permission to use an abbreviated notice.</p>	<p>807 KAR 5:001 § 17(5)</p>	<p>Not requested</p>
<p><b>807 KAR 5:071 § 3(2), Requirements for Wastewater Utilities</b></p>		
<p>Utility must comply with Section 12 on Financial Exhibit.</p>	<p>807 KAR 5:071 § 3(2)</p>	<p>App. ¶¶ 14, 74 Exhibit 3 (Financial Exhibit)</p>
<p>Third party beneficiary agreement guaranteeing the continued operation of sewage treatment facilities or other evidence insuring continuity of sewage service.</p>	<p>807 KAR 5:071 § 3(2)(a)</p>	<p>App. ¶ 75 Exhibit 18 (Third Party Beneficiary Agreement)</p>
<p>Comparative income statement showing test period.</p>	<p>807 KAR 5:071 § 3(2)(b)</p>	<p>App. ¶ 76 Exhibit 9 (Financial Workbook), under tabs labeled “Income Statement Detail WW” and “Income Statement Detail Water”</p>

Detailed analysis of expenses in comparative income statement.	807 KAR 5:071 § 3(2)(c)	App. ¶ 76  Exhibit 9 (Financial Workbook), under tabs labeled “Income Statement Detail WW” and “Income Statement Detail Water”
Detailed depreciation schedule.	807 KAR 5:071 § 3(2)(d)	App. ¶ 77  Exhibit 9 (Financial Workbook), under tab labeled “Depr Schedule”
Copies of service contracts.	807 KAR 5:071 § 3(2)(e)	App. ¶ 78  Exhibit 19 (Service Contracts)
A description of the applicant's property and facilities.	807 KAR 5:071 § 3(2)(f)	App. ¶ 79  Exhibit 7 (Direct Testimony of Brent Thies)
A detailed customer listing showing number of customers in each customer class and average water consumption for each class of customers.	807 KAR 5:071 § 3(2)(g)	App. ¶ 80  Exhibit EMH-1 (attached to Exhibit 11 (Direct Testimony of Emily Harlow)) (see “billing determinants” table)  Exhibit EMH-2 (attached to Exhibit 11 (Direct Testimony of Emily Harlow))  Exhibit 9 (Financial Exhibit), under tabs labeled, “Rate Design – Water” and Rate Design – WW”
Remittance advices from Louisville Water Company if Louisville Water Company provides billing and collection services.	807 KAR 5:071 § 3(2)(h)	N/A, App. ¶ 81.  Louisville Water Company does not provide billing or collection services for Bluegrass Water.

<p>Latest tax returns (federal and state).</p>	<p>807 KAR 5:071 § 3(2)(i)</p>	<p>App. ¶ 82 CONFIDENTIAL Exhibit 21 (Tax Returns)</p>
<p>A full and complete explanation of corporate or business relationships between the applicant and a parent or brother-sister corporation, subsidiaries, a development corporation(s), or any other party or business, to afford the commission a full and complete understanding of the situation.</p>	<p>807 KAR 5:071 § 3(2)(j)</p>	<p>App. ¶ 10, 83 Exhibit 2 (Organizational Chart) Exhibit JC-1 (attached to Exhibit 1 (Direct Testimony of Josiah Cox))</p>