



January 23, 2013

Rhode Island Public Utilities Commission  
Ms. Luly Massaro  
Commission Clerk  
89 Jefferson Blvd.  
Warwick, RI 02888

Re: RIPUC Docket No 4341  
Commission Data Request 1-1

Dear Ms. Massaro:

Pascoag Utility District herewith files an original and nine copies of its response in the above docket.

If you have any questions, please do not hesitate to contact me.

Very truly yours,



Judith R. Allaire  
Assistant General Manager

Cc: Service list

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
PUBLIC UTILITIES COMMISSION

IN RE: PASCOAG UTILITY DISTRICT  
CHANGE IN ELECTRIC BASE  
DISTRIBUTION RATES

DOCKET NO. 4341

PASCOAG UTILITY DISTRICT, ELECTRIC DIVISION'S RESPONSES  
TO THE PUBLIC UTILITIES COMMISSION'S  
FIRST SET OF DATA REQUESTS  
(Issued January 22, 2013)

COMM 1-1. Please provide a revised copy of Schedule DGB-3 which substitutes the column "Adjusted Rate Year" with "Settlement Rate Year" and adds a column which calculates the percent change between the Adjusted Test Year and the Settlement Rate Year for each line item.

RESPONSE            See Attached

RESPONDENT        David G. Bebyn, CPA

**EXPENSE ANALYSIS**  
**PASCOAG UTILITY DISTRICT**

**Schedule DGB-3**  
**Revised for COMM 1-1**  
**Page 1 of 3**

ACCT. #	BUDGET ACCOUNT DESCRIPTION	ADJUSTED TEST YEAR	RATE YEAR / SETTLEMENT ADJUSTMENTS	SETTLEMENT RATE YEAR	Percentage change
<b>EXPENSES</b>					
<i>Operating Expense---Power Production</i>					
501-5550	Purchased power	\$ 4,188,510	A (\$4,188,510)	\$ -	-100%
501-5570	Power supply expense	464	A (464)	0	-100%
501-5650	Transmission	1,174,104	A (1,174,104)	0	-100%
<i>Total Operating Expense---Power Production</i>		5,363,078	(5,363,078)	0	-100%
<i>Operating Expense---Distribution</i>					
502-5800	S/L Signal	27,995	B (1,995)	26,000	-7%
502-5801	Operation Supervisor	59,131	B 52,869	112,000	89%
502-5820	Operation supply & expense	87,038	B 2,962	90,000	3%
502-5860	O&M Meter expense	45,941	B 2,059	48,000	4%
502-5880	Misc distribution expense	44	B (44)	0	-100%
<i>Total Operating Expense---Distribution</i>		220,149	55,851	276,000	25%
<i>Operating Expense---Customer Service</i>					
503-6750	Misc general	0	B 0	0	0%
503-9020	Customer meter reading	45,010	B 4,990	50,000	11%
503-9030	Customer record/collection	237,628	B (2,535)	235,093	-1%
503-9040	Uncollectible accounts	28,696	C (3,609)	25,087	-13%
<i>Total Operating Expense---Customer Service</i>		311,334	(1,154)	310,180	0%
<i>Operating Expense---Administrative</i>					
506-9201	Admin general salaries	351,015	B / 1 (14,382)	336,633	0%
506-9210	Office supplies and expense	75,081	D (4,561)	70,520	-6%
506-9212	Custodial expense	7,430	E 630	8,060	8%
506-9220	Admin expense transfer	(127,502)	F 14,110	(113,392)	-11%
506-9221	Dues and memberships	9,164	TY 0	9,164	0%
506-9230	Outside Service-legal	16,493	G 3,007	19,500	18%
506-9231	Outside Service-auditing	15,778	H 4,922	20,700	31%
506-9233	Outside Service-pension	14,000	TY / 2 (5,160)	8,840	-37%
506-9234	Outside Service-consulting	28,781	C 1,030	29,811	4%
506-9235	Outside Service-computer/IT	60,555	C (15,293)	45,262	-25%
	Rate Case	0	I 22,508	22,508	0%
506-9236	GNEF	3,276	J (1,776)	1,500	-54%
506-9240	Property insurance	43,275	K 1,774	45,049	4%
506-9250	Benefits/injuries & damages	15,090	L 5,366	20,456	36%
506-9259	Benefits/Flex	(2,433)	L 2,433	0	-100%
506-9261	Employee Benefits-health	204,048	L / 3 22,707	226,755	11%
506-9262	Schools & seminars	62,043	M (19,043)	43,000	-31%
506-9263	Health Care - Others	46,560	N / 4 (22,979)	23,581	-49%
506-9264	DBP contributions	96,340	O 16,073	112,413	17%
506-9265	B/D Stipend	0	TY / 5 6,000	6,000	0%
506-9306	Transportation	5,003	C 7,206	12,209	144%
999-9999	DB adjustment	0	TY 0	0	0%
<i>Total Operating Expense---Administrative</i>		923,997	24,572	948,569	3%

**EXPENSE ANALYSIS  
PASCOAG UTILITY DISTRICT**

Schedule DGB-3  
Revised for COMM 1-1  
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ACCT. #	BUDGET ACCOUNT DESCRIPTION	ADJUSTED TEST YEAR	RATE YEAR / SETTLEMENT ADJUSTMENTS	SETTLEMENT RATE YEAR	Percentage change
<i>Maintenance Expense--Distribution System</i>					
502-5850	Maint of street lights	0	B 0	0	0%
502-5840	Underground expense	0	B 0	0	0%
502-5920	Maint of station expense	2,482	B (2,482)	0	-100%
502-5921	Maint of structures	23,999	B 1,001	25,000	4%
502-5930	Overhead line expense	268,422	B / 6 (14,212)	254,210	-5%
502-5931	Contracted OH expense	57,846	B 27,154	85,000	47%
502-5970	Maint of meters	0	B 0	0	0%
<i>Total Maintenance Expense--Distribution System</i>		352,749	11,461	364,210	3%
<i>Maintenance Expense--General</i>					
506-9305	Hazardous waste	641	C (289)	352	-45%
	<i>Capitalized Labor</i>	32,250	B (32,250)	0	-100%
	Future capital	175,000	P 131,200	306,200	75%
	Storm Contingency	0	Q / 7 20,000	20,000	0%
506-9321	Maint of plant	42,045	R (3,045)	39,000	-7%
<i>aintenance Expense--General</i>		249,936	115,616	365,552	46%
<i>Taxes</i>					
504-4080	Taxes - real estate	685	S 115	800	17%
504-4081	Taxes - employer FICA	86,102	T / 8 & 9 (4,349)	81,753	-5%
504-4082	Unemployment security	4,848	T 152	5,000	3%
<i>Total Taxes</i>		91,635	(4,082)	87,553	-4%
<i>Depreciation</i>					
<i>Total Depreciation</i>		(0)	TY 0	(0)	0%
<i>Other Deductions</i>					
504-4280	Amortization of debt acq	0	TY 0	0	0%
505-4270	Interest on LTD	0	TY 0	0	0%
505-4310	Other interest expense	7,525	TY 0	7,525	0%
<i>Total Other Deductions</i>		7,525	0	7,525	0%
<i>Misc. General</i>					
506-9301	General advertising	1,391	C (325)	1,066	-23%
506-9302	Safety expense	23,268	TY 0	23,268	0%
506-9303	Misc. general expense	70,822	C 2,376	73,198	3%
506-9304	Donations	867	C 394	1,261	45%
506-9307	Billing expense	44,116	TY 0	44,116	0%
	Transfers	0	TY 0	0	0%
<i>Total Misc General</i>		140,464	2,445	142,909	2%
<b>TOTAL EXPENSES</b>		7,660,867	(5,158,369)	2,502,499	

**Rate Year Adjustments as filed**

TY = Item left at test year level for the rate year.

(A) = Fuel items eliminated DGB Testimony page 7.

**EXPENSE ANALYSIS**  
**PASCOAG UTILITY DISTRICT**

ACCT. #	BUDGET ACCOUNT DESCRIPTION	ADJUSTED TEST YEAR	RATE YEAR / SETTLEMENT ADJUSTMENTS	SETTLEMENT RATE YEAR	Percentage change
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- (B) = Payroll adjustment. (Schedule DGB-4).
- (C) = Five year average used for rate year.
- (D) = Office Supplies Expense adjusted DGB Testimony pages 10
- (E) = Custodial expenses set to new contract DGB Testimony pages 10
- (F) = Admin Transfer adjusted to rate year employee compensation. (Schedule DGB-7).
- (G) = Adjust Outside Services-legal expenses DGB Testimony pages 11
- (H) = Outside Services-auditing expenses set to new contract DGB Testimony pages 11
- (I) = Rate case expense DGB Testimony page 11. (Schedule DGB-10).
- (J) = Good Neighbor Energy Fund Adjustment DGB Testimony page 12
- (K) = Property Insurance adjustment. (Schedule DGB-8).
- (L) = Employee Benefits adjustment. (Schedule DGB-5).
- (M) = School and Seminar adjustment. (Schedule DGB-9).
- (N) = Adjust Health Benefit other for increase in healthcare rates and reflect current participation. DGB testimony pages 14
- (O) = Adjust DBP contribution for rate year employee compensation. (Schedule DGB-6)
- (P) = Capital Restricted Funding DGB Testimony pages 14
- (Q) = Storm Contingency Funding DGB Testimony pages 15
- (R) = Maintenance of Plant Adjustment. DGB Testimony pages 15
- (S) = Property tax adjusted to reflect current rate for PILOT applied only on Admin/Customer Service vehicle.
- (T) = Payroll tax adjustment. (Schedule DGB-4b).

**Settlement Adjustments**

- (1) = Admin portion of Tropical Storm Ireme incremental expense \$1510 (Schedule TSC-4)
- (2) = Outside service - pension adjustment \$5160 (Schedule TSC-5)
- (3) = Update Life, Disability and vision premiums \$2893 (Schedule TSC-7)
- (4) = Health care premiums on outside legal council \$17124 (Schedule TSC-6)
- (5) = Board member comensation \$6000 (Schedule TSC-2)
- (6) = Operations, mutual aid and materials portion of Tropical Storm Ireme incremental expense \$20790 (Schedule TSC-4)
- (7) = Storm reserve funding \$10000 (Schedule TSC-2)
- (8) = Fica tax portion of Tropical Storm Ireme incremental expense \$1462 (Schedule TSC-4)
- (8) = Fica tax transferred to water \$6448 (Schedule TSC-8)