



PASCOAG
UTILITY DISTRICT

Pascoag Electric • Pascoag Water

253 Pascoag Main Street
P.O. Box 107
Pascoag, RI 02859
Phone: 401-568-6222
Fax: 401-568-0066
www.pud-ri.org

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
PUBLIC UTILITIES COMMISSION

IN RE: PASCOAG UTILITY DISTRICT – COST OF SERVICE STUDY

RIPUC No. _____

**STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
PUBLIC UTILITIES COMMISSION
IN RE: PASCOAG UTILITY DISTRICT – COST OF SERVICE STUDY
DOCKET NO:**

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Section 1

Section 1

Letter of Transmittal



July 6, 2012

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

Re: RIPUC Docket No. _____
Pascoag Utility District Cost of Service Study

Dear Ms. Massaro:

On behalf of Pascoag Utility District Electric Department (Pascoag, District, or PUD), we herewith file an original and nine copies of Pascoag's Cost of Service Study and revised Tariffs with a requested effective date of January 1, 2013. The revised Tariffs represent increases for Residential, Commercial, Industrial and Seasonal Industrial customers, as well as an increase to street light rates. Proposed changes are also requested in the District's Terms and Conditions.

This Cost of Service Study is proposing a reallocation of revenues between the classes based on the testimony and exhibits included in this filing. The proposed changes are contained in the exhibits accompanying the filing. The new rates, as proposed, are requested to become effective January 1, 2013. PUD is seeking a rate increase over test year revenue of \$584,145, which translates to a 7.53% increase over test year revenues. There may be increases in rates for all customer classes as well as an increase to the street lighting rate.

Also included is the pre-filed testimony from the District's three witnesses: Michael Kirkwood, General Manager of Pascoag Utility District, Judith Allaire, Assistant General Manager, Finance and Customer Service, and the District's consultant David Bebyn, B&E Consulting.

A copy of the proposed Notice of Rate Change is included in this filing. This notice will be published in the local newspaper, "The Call," on Saturday, July 7, 2012, and will also be posted on the District's website. A copy of this notice will be included in a bill insert in the August 2012 billing cycles to all customers.

RIPUC Docket No. _____

July 6, 2012

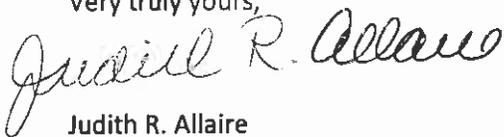
Page 2

Please add the following individuals to the Service List for this docket:

<u>Name</u>	<u>E-mail</u>	<u>Phone/Fax</u>
Michael R. Kirkwood General Manager Pascoag Utility District P O Box 107 Pascoag, RI 02859	mkirkwood@pud-ri.org	(401) 568-6222 (401) 568-0066
Judith R. Allaire Assistant General Manager Pascoag Utility District P O Box 107 Pascoag, RI 02859	jallaire@pud-ri.org	(401) 568-6222 (401) 568-0066
William L. Bernstein, Esq. 627 Putnam Pike Greenville, RI 02828	wlblaw@verizon.net	(401) 949-2228 (401) 949-1680
David Bebyn, CPA 21 Dryden Lane Providence, RI 02904	dbebyn@beconsulting.biz	401-785-0800x29

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

Very truly yours,



Judith R. Allaire

Assistant General Manager, Finance and Customer Service

Section 2

Section 2

Notice to Commission – Proposed Rate Change

State of Rhode Island and Providence Plantations
PUBLIC UTILITIES COMMISSION

RE: PASCOAG UTILITY DISTRICT
RIPUC DOCKET NO. _____

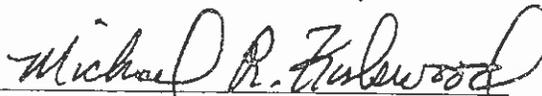
NOTICE OF CHANGE IN RATE

Pursuant to Rhode Island General Laws (R.I.G.L.), Section 39-3-11, and in accordance with Section 2.4 of the Rules of Practice and Procedure of the Rhode Island Public Utilities Commission (RIPUC), the Pascoag Utility District hereby gives notice of a proposed change in rates filed and published in compliance with R.I.G.L. 39-3-10.

The proposed changes are contained in the exhibits accompanying the filing. The new rates, as proposed, are requested to become effective January 1, 2013. PUD is seeking a rate increase over test year revenue of \$584,145, which translates to a 7.53% increase over test year revenues. There may be increases in rates for all customer classes as well as an increase to the street lighting rate.

Be advised as follows:

- 1) Pascoag Utility District, incorporated by a special act of the General Assembly, is a quasi-municipal utility within the Village of Pascoag with offices located at 253 Pascoag Main Street, Pascoag, Rhode Island.
- 2) The Electric Department of the Pascoag Utility District operates an electric distribution system providing retail electric service to customers in the Villages of Pascoag and Harrisville, both in the Town of Burrillville, Rhode Island.
- 3) Correspondence for Pascoag Utility District in this case should be addressed to Michael R. Kirkwood, General Manager, Pascoag Utility District Electric Department, 253 Pascoag Main Street, P O Box 107, Pascoag, Rhode Island.
- 4) In accordance with the RIPUC Rules and Regulations, the documents accompanying this filing contain data and information in support of Pascoag Utility District's application. A copy of this filing is at our offices and may be examined by the public during business hours.



Michael R. Kirkwood, General Manager
Pascoag Utility District

STATE OF RHODE ISLAND
COUNTY OF PROVIDENCE

Subscribed and sworn to before me on the 5 day of July, 2012


Notary Public

Section 3

Section 3

Proposed Rate Change – Published in The Call

**State of Rhode Island and Providence Plantations
PUBLIC UTILITIES COMMISSION**

RE: PASCOAG UTILITY DISTRICT
RIPUC DOCKET NO. _____

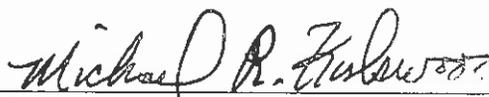
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Michael R. Kirkwood, General Manager
Pascoag Utility District

TO APPEAR IN "THE CALL" ON JULY 7, 2012

Section 4

Section 4

Proposed Rate Change – Customer Bill Inserts



**State of Rhode Island and Providence Plantations
PUBLIC UTILITIES COMMISSION**

RE: PASCOAG UTILITY DISTRICT
RIPUC DOCKET NO. _____

NOTICE OF CHANGE IN RATE

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- 4) In accordance with the RIPUC Rules and Regulations, the documents accompanying this filing contain data and information in support of Pascoag Utility District's application. A copy of this filing is at our offices and may be examined by the public during business hours.



Michael R. Kirkwood, General Manager
Pascoag Utility District

CUSTOMER BILL INSERTS – AUGUST 2012

Section 5

Section 5

Allaire Testimony



Prefiled Testimony, Schedules, Attachments and Attestation

Judith R. Allaire

Assistant General Manager

Test Year 2011

Cost of Service Rate Case – June 2012

RIPUC Docket No. _____

Prefiled Testimony of Judith R. Allaire – Test Year 2011

1 **Q. Please state your name, title and business address.**

2 **A.** My name is Judith R. Allaire. I am the Assistant General Manager of Finance and Customer
3 Service for the Pascoag Utility District. My business address is 253 Pascoag Main Street, Pascoag, Rhode
4 Island.

5 **Q. What is the purpose of your testimony?**

6 **A.** The purpose of my testimony is to discuss items that impacted the test year and identify any
7 issues that reflect in year-end balances and support for an increase to the reconnection fee.

8 **Q. Before proceeding to your Test Year analysis and adjustments, did the unadjusted test year**
9 **contain any unusual items that would have materially impacted operations?**

10 **A.** In the early fall of 2011, Pascoag realized that due to decreased cash flow, we would not be able
11 to fully fund the Restricted Fund for Capital Projects and Debt Service to the annual required level of
12 \$376,000. At that time, Pascoag applied for a waiver from this funding requirement from the RIPUC.
13 That waiver was granted (RIPUC Order # 20527, issued 10/31/2011), and Pascoag substantially reduced
14 its planned capital projects for the year.

15 Pascoag was able to accomplish this reduction by postponing projects that would not impact system
16 reliability or employee and customer safety. Approval was granted for a funding level of \$185,000 in
17 2011 and \$62,500 in 2012.

18 In August 2011, the District faced severe damage and power outages caused by Tropical Storm Irene.
19 Customers of the District were without power for approximately fifty-six hours. Damage and labor costs
20 were excessive, but fortunately Pascoag was deemed eligible for FEMA reimbursement, and the bulk of
21 the storm costs were covered under the reimbursement. However, this could have been a serious

Prefiled Testimony of Judith R. Allaire – Test Year 2011

1 financial outlay to Pascoag if the area has not been designated as eligible for emergency assistance.
2 Therefore one of the areas Pascoag will review in this study is the expansion of its existing Storm Fund.
3 The need for this will be addressed in Mr. Kirkwood's testimony.
4 Another item impacting fiscal year 2011, was the change in management in the District. Mr. Garille, the
5 District's retiring General Manager, remained on payroll for approximately two weeks. Mr. Kirkwood's
6 start date was December 28, 2010, and Mr. Garille's final day with the District was January 14, 2011.
7 However, in addition to his salary, Mr. Garille was entitled to unused sick time and accrued vacation. In
8 total, Mr. Garille's compensation for 2011 was \$17,063.

9 **Q. There are some items that have been implemented in the interim period between Pascoag's**
10 **last Cost of Service case in 2003/2004, and this one. As an example, the Commission approved a new**
11 **tariff allowing Pascoag to absorb fees associated with credit card transactions. Let's take that as the**
12 **first question. Can you provide information on how that process has gone for Pascoag, what costs**
13 **have been incurred, and how many customers are paying with credit cards?**

14 **A.** Payment by credit card, most typically on-line, but also in the District's office, has increased
15 substantially. Included in this submittal is **Attachment JRA-1 Credit Card Activity**. This schedule tracks
16 an increase in credit card activity, from 1,395 transactions totaling \$190,346 in 2009 to 6,234
17 transactions totaling \$831,419 in 2011. This is clearly a service demanded by our customers, and they
18 do not expect to pay for the privilege of paying their electric bill online. As a benefit to Pascoag, this on-
19 line activity represents cash immediately available to the District. The cost to process credit card
20 transactions has decreased from an average of \$4.62 in early 2009 to an average of \$1.46 per
21 transaction in 2011. This decrease is largely due to the attractive rates that Pascoag was able to
22 negotiate as a public power utility and based on the premise that the District would not pass on fees to
23 customers.

Prefiled Testimony of Judith R. Allaire – Test Year 2011

1 **Q. Based on this history, is it the intention of Pascoag to continue to absorb these fees? And if**
2 **so, what are the benefits to all customers?**

3 **A.** Yes, Pascoag would prefer to absorb these costs as a part of doing business. Payment online can
4 substantially reduce labor and processing costs, and this reduction can be passed along to all customers.
5 In the future, Pascoag would like to enhance its pay online website and plans to promote it to more
6 customers.

7 In today's world, the convenience of paying on line is a feature demanded by more and more customers.

8 **Q. What is the impact that the annual credit card fee has on Pascoag's customers?**

9 **A.** Based on total activity for 2011, the cost per customer was \$1.88 per year, or approximately
10 \$0.15 per month. This is based on 4,800 total customers.

11 **Q. Another recent tariff change proposed by Pascoag, and approved by the Commission, was a**
12 **change in how public street lighting is paid in the village of Pascoag. Can you comment on how this**
13 **change has impacted the residents of the village of Pascoag?**

14 **A.** Prior to 2010, public street lighting in the village of Pascoag was paid for by the Pascoag Fire
15 Department and was funded through an assessment on the annual fire district taxes. In mid 2009, the
16 Pascoag Fire Department notified PUD that it would no longer pay for public street lighting. Based on
17 concerns for public safety, turning off public street lighting in the village did not seem like a viable
18 option to PUD. Therefore, Pascoag submitted a Tariff Advice (RIPUC No. 604) addressing the issue. This
19 would allow PUD to charge a monthly assessment to each customer in the village of Pascoag for public
20 street lighting. Since January 1, 2010, residents of the village of Pascoag have had a special line item on
21 their electric bills for "public street lighting." Initially, the total number of public street lights in Pascoag

Prefiled Testimony of Judith R. Allaire – Test Year 2011

1 was 451 – mostly 50 and 70 watt HPS bulbs - at a total monthly cost of \$1,942.93. This translated to a
2 monthly assessment of sixty-seven cents per customer per month.

3 Over the course of several months, public street lighting was reduced to 420 fixtures. In 2011, based on
4 reduction of fixtures, and reconciling 2010's revenue collection, the monthly rate was reduced to sixty-
5 one cents per customer per month.

6 In 2012, due to a small under collection of street light revenue, the cost increased to sixty-four cents per
7 customer per month.

8 **Q. Please update the Commission on Pascoag's Net Metering Tariff, and how many customers**
9 **are now eligible for this tariff.**

10 **A.** Pascoag's Net Metering Tariff has been in effect since June 2010. We currently have two
11 customers who are eligible for this tariff.

TEST YEAR (December 31, 2011)

12
13 **Q. In Pascoag's Cost of Service ("COS") case, what is the test year? And, has this test year been**
14 **audited?**

15 **A.** Pascoag's test year is for the year ending December 31, 2011. The test year has been audited by
16 the District's current auditors, Braver PC Accountants & Advisors. A copy of the audited financial
17 statements is incorporated as part of the documentation in this filing.

18 **Q. What adjustments did you make to convert the December 31, 2011 Generally Accepted**
19 **Accounting Principles (GAAP) basis financial statements to arrive at a normalized "rate basis" test**
20 **year?**

21 **A.** I made six adjustments to the audited test year prepared on a GAAP basis in order to present the
22 test year on a normalized "rate making basis" as follows:

Prefiled Testimony of Judith R. Allaire – Test Year 2011

- 1 A. Reclassified and normalized electric charges by customer class to revenue source by rate source.
2 As presented in Pascoag's 2012 Annual Reconciliation of the Standard Offer Service Rate,
3 Transition Adjustment Factor and Transmission Adjustment Factor filing, usage levels were left at
4 FY 2011 levels. (See Schedule JRA-1A).
- 5 B. Removed interest income earned on monies held in the restricted accounts required by the
6 Rhode Island Public Utilities Commission (RIPUC). The restricted accounts required by the RIPUC
7 cover Purchase Power (\$10,781) and Capital (\$7,935) reserve.
- 8 C. Grant revenue from FEMA is related to expenditures related to last year's tropical storm damage
9 and is not available to pay for normal operations. This grant revenue is also not expected to
10 reoccur. The Mutual Aid revenues are a revenue source which is not expected to reoccur.
11 Therefore, I have removed all of the grant and mutual aid revenues from the GAAP basis financial
12 statements.
- 13 D. Increased the Capital expenditure to reflect the level granted and required to be restricted in the
14 last rate filing.
- 15 E. Removed all depreciation expense from the test year because PUD is regulated on a cash basis.
- 16 F. Added the capitalized labor for Operations and Maintenance to the test year, once again because
17 PUD is regulated on a cash basis.

18 **Q. In your professional opinion does your adjusted test year present a proper**
19 **normalized test year?**

20 **A.** Yes, I believe that the adjusted, normalized test year that I have prepared for this filing
21 (Schedule JRA-1) fairly presents the operations of Pascoag in a normal year on a ratemaking basis at
22 currently approved rates.

23 **Q. Did you complete any other reviews to prepare your test year adjustments?**

24 **A.** Yes, I did. I prepared a five-year analysis of the actual (audited) revenue and expenses for the years
25 2007, 2008, 2009, 2010, and 2011 (See Schedule JRA-2). Major variances were investigated to
26 determine if an adjustment was needed. If so, I discussed these items with Mr. Bebyn to decide if it
27 required a test year or rate year adjustment.

28 **Q. Are there any other issues you would like to discuss regarding the Test Year?**

29 **A.** Yes. I would like to discuss salary, labor and benefit costs.

Prefiled Testimony of Judith R. Allaire – Test Year 2011

1 **Q. What is the total number of employees currently at the District, and is this number expected**
2 **in increase in the near future?**

3 **A.** There are eighteen full-time employees in the electric department. There are no immediate
4 plans to add any employees. However, over the course of the next three to five years, the District will
5 have two employees eligible for retirement. These employees include the Assistant General Manager of
6 Finance and the Human Resource Administrator. It is the intent of the District to replace both positions.

7 **Q. In reviewing various schedules in this submittal, it appears that health care is a substantial**
8 **portion of District expenses. Do the employees of the District contribute to their health care?**

9 **A.** Yes, District employees contribute 20% of their health care and dental costs. The 20%
10 contribution has been in place since 1997.

11 **Q. What other benefits are provided to District employees?**

12 **A.** The District provides life insurance, long term disability, long term health care, and vision care.
13 The District pays 100% of life insurance, long term disability and long term health care. A new vision
14 care benefit was added in 2012, with the District paying 80% and the employees contributing 20%. In
15 addition, the District offers the employees a Defined Benefit Plan that contributes approximately 10% of
16 the employee's salary. The employees are also eligible to participate in a 401(k) plan that is funded
17 100% by employee contributions.

18 **Q. Please provide the total salary and benefit costs for current District employees.**

19 **A.** The total of salaries in 2011 was \$1,150,105. This is documented in **Attachment JRA-2 Salaries.**
20 The total of employee benefits in 2011 was \$300,699. **Attachment JRA-3 Benefits** is a summary of
21 benefit cost for employees for the test year period.

Prefiled Testimony of Judith R. Allaire – Test Year 2011

1 **Q. Are the employees of PUD covered by a union contract?**

2 **A.** No, there is not a union in Pascoag.

3 **Q. How do employees allocate their time between electric and water related activity?**

4 **A.** The Operations Department employees (linemen, system technician, etc.) are 100% electric. If
5 they do work for the water department, their time is tracked and the water department is billed for
6 their time.

7 For the Administrative staff, time is prorated between normal electric and water related activities.

8 Typically each year at budget time, a review is held to determine if there are any major projects planned
9 for the water department. A recent example of this is the water department's meter replacement
10 project in 2011. Since we knew that the AGM of Operations would be heavily involved, his time for that
11 year was increased to thirty-three percent charged to water.

12 **Attachment JRA-4 Administrative Expense Transferred** tracks the time allocated by Administrative staff
13 in the 2011 test year budget. Clerical staff's time is calculated based on water billing cycles and water
14 related work. In addition to salaries, benefits are also included in this calculation and the water
15 department pays a monthly "Administrative Expense" to the electric department.

16 **Q. What would you like to discuss next?**

17 **A.** I would like to review my calculations for increasing the reconnection fees.

18 **RECONNECTION FEES**

19 **Q. Pascoag is proposing to increase reconnection fees. How are these new charges calculated?**

20 **What revenue is currently generated by the existing fees? How much new revenue is expected to be**
21 **generated by the new rates?**

Prefiled Testimony of Judith R. Allaire – Test Year 2011

1 **A.** It is Pascoag's policy to send out a two-man crew for disconnections. This is for employee
2 safety, as well as being more efficient. Depending on the number of disconnections, we may have three
3 or four crews out doing disconnections. We try to get all customers disconnected prior to 12:00 p.m..
4 Once all customers have been disconnected, we begin restoration of service.

5 Typically, we plan to do all disconnections on Thursday because we are open until 7:00 p.m. on Thursday
6 evenings. By doing disconnections on the day our office is open later, it gives our customers extra time
7 and opportunity to make payment or enter into a payment plan and have their service reconnected.
8 And, since we have employees on duty, the reconnection fee charged is at the regular fee and not at an
9 overtime rate.

10 Typically, reconnections are done with one man and a pickup truck. However, if we have many
11 reconnections, we will use a line or bucket truck to expedite restoration of all customers. In the event
12 that the customer is shut off at the pole, service restoration is always with a bucket truck, a first class
13 lineman and one other employee (second or third class lineman).

14 In 2011, we had a total of 159 regular reconnections fees at \$25 each. In addition, there were 8
15 customers restored after hours at the overtime rate of \$40, for a total of \$4,295.

16 Based on that number of disconnections, the new rates would collect \$4,770 at the proposed regular
17 rate of \$30, and the proposed new overtime rate, \$60, would collect \$480 for a total of \$5,250. This
18 would result in increased revenue of \$955, but equally as important, it would begin to capture costs
19 associated with reconnection and spread those costs to the customers causing those expenses

20 **Attachment JRA-5 Reconnection Fees** documents these calculations.

21 **Q.** Does this conclude your testimony?

22 **A.** Yes, it does.

Supporting JRA Schedules

**ADJUSTED TEST YEAR
PASCOAG UTILITY DISTRICT**

Schedule JRA-1

ACCT. #	BUDGET ACCOUNT DESCRIPTION	TEST YEAR 12/31/11	TEST YEAR ADJUSTMENTS	ADJUSTED TEST YEAR
REVENUE				
<i>Operating Revenue---Electricity Charges by Customer Class</i>				
401-4401	Residential sales	\$ 4,401,212	A (4,401,212)	\$ -
401-4421	Commercial sales	530,475	A (530,475)	0
401-4420	Industrial sales	2,654,270	A (2,654,270)	0
401-4440	Public street lights	33,870	A (33,870)	0
401-4441	Private street lights	40,825	A (40,825)	0
<i>Total Operating Revenue---Electricity Charges</i>		7,660,652	(7,660,652)	0
<i>Operating Revenue---Pass Through</i>				
	Transmission	0	A 1,211,118	1,211,118
	Transition	0	A 604,898	604,898
	Standard Offer	0	A 3,790,626	3,790,626
<i>Total Operating Revenue---Pass Through</i>		0	5,606,642	5,606,642
<i>Operating Revenue---Electricity Charge by Rate Class</i>				
	Demand/Distribution	0	A 1,648,274	1,648,274
	Customer Chg	0	A 309,597	309,597
	Public street lights	0	A 33,950	33,950
	Private street lights	0	A 40,804	40,804
	power Flr	0	A 3,990	3,990
<i>Total Operating Revenue---Service Charges</i>		0	2,036,615	2,036,615
<i>Other Revenue</i>				
405-4190	Interest income	20,613	B (18,716)	1,897
405-4220	Penalty interest	29,505		29,505
405-4210	Non-operating income	30,850		30,850
408-4510	Misc service revenue	11,410		11,410
408-4550	Other revenue/rent	31,932		31,932
408-4560	Other electric revenue	5,245		5,245
408-4570	Gain on sale of assets	0		0
	FEMA revenue (FS purposes)	53,400	C (53,400)	(0)
502-5975	Mutual Aid to W Boylston	0		0
502-5976	Mutual Aid to Holden/Irene	9,530	C (9,530)	0
<i>Total Other Revenue</i>		192,485	(81,646)	110,839
TOTAL REVENUE		\$ 7,853,137	\$ (99,041)	\$ 7,754,096

**ADJUSTED TEST YEAR
PASCOAG UTILITY DISTRICT**

Schedule JRA-1

ACCT. #	BUDGET ACCOUNT DESCRIPTION	TEST YEAR 12/31/11	TEST YEAR ADJUSTMENTS	ADJUSTED TEST YEAR
EXPENSES				
<i>Operating Expense---Power Production</i>				
501-5550	Purchased power	\$ 4,188,510		\$ 4,188,510
501-5570	Power supply expense	464		464
501-5650	Transmission	1,174,104		1,174,104
<i>Total Operating Expense---Power Production</i>		5,363,078	0	5,363,078
<i>Operating Expense---Distribution</i>				
502-5800	S/L Signal	27,995		27,995
502-5801	Operation Supervisor	59,131		59,131
502-5820	Operation supply & expense	87,038		87,038
502-5880	O&M Meter expense	45,941		45,941
502-5880	Misc distribution expense	44		44
<i>Total Operating Expense---Distribution</i>		220,149	0	220,149
<i>Operating Expense---Customer Service</i>				
503-6750	Misc general	0		0
503-9020	Customer meter reading	45,010		45,010
503-9030	Customer record/collection	237,628		237,628
503-9040	Uncollectible accounts	28,696		28,696
<i>Total Operating Expense---Customer Service</i>		311,334	0	311,334
<i>Operating Expense---Administrative</i>				
506-9201	Admin general salaries	351,015		351,015
506-9210	Office supplies and expense	75,081		75,081
506-9212	Custodial expense	7,430		7,430
506-9220	Admin expense transfer	(127,502)		(127,502)
506-9221	Dues and memberships	9,164		9,164
506-9230	Outside Service-legal	16,493		16,493
506-9231	Outside Service-auditing	15,778		15,778
506-9233	Outside Service-pension	14,000		14,000
506-9234	Outside Service-consulting	28,781		28,781
506-9235	Outside Service-computer/IT	60,555		60,555
506-9236	GNEF	3,276		3,276
506-9240	Property insurance	43,275		43,275
506-9250	Benefits/injuries & damages	15,090		15,090
506-9259	Benefits/Flex	(2,433)		(2,433)
506-9261	Employee Benefits-health	204,048		204,048
506-9262	Schools & seminars	62,043		62,043
506-9263	Health Care - Others	46,560		46,560
506-9264	DBP contributions	96,340		96,340
506-9265	Employee benefits UHC-HRA	0		0
506-9306	Transportation	5,003		5,003
999-9999	DB adjustment	0		0
<i>Total Operating Expense---Administrative</i>		923,997	0	923,997

**ADJUSTED TEST YEAR
PASCOAG UTILITY DISTRICT**

Schedule JRA-1

ACCT. #	BUDGET ACCOUNT DESCRIPTION	TEST YEAR 12/31/11	TEST YEAR ADJUSTMENTS	ADJUSTED TEST YEAR
<i>Maintenance Expense---Distribution System</i>				
502-5850	Maint of street lights	0		0
502-5840	Underground expense	0		0
502-5920	Maint of station expense	2,482		2,482
502-5921	Maint of structures	23,999		23,999
502-5930	Overhead line expense	268,422		268,422
502-5931	Contracted OH expense	57,846		57,846
502-5970	Maint of meters	0		0
<i>Total Maintenance Expense---Distribution System</i>		352,749	0	352,749
<i>Maintenance Expense---General</i>				
506-9305	Hazardous waste	641		641
	<i>Capitalized Labor</i>	0	(F) 32,250	32,250
	Future capital	339	(D) 174,661	175,000
506-9321	Maint of plant	42,045		42,045
<i>Maintenance Expense---General</i>		43,025	206,911	249,936
<i>Taxes</i>				
504-4080	Taxes - real estate	685		685
504-4081	Taxes - employer FICA	86,102		86,102
504-4082	Unemployment security	4,848		4,848
<i>Total Taxes</i>		91,635	0	91,635
<i>Depreciation</i>				
	Depreciation	301,302	(E) (301,302)	(0)
<i>Total Depreciation</i>				
<i>Other Deductions</i>				
504-4280	Amortization of debt acq	0		0
505-4270	Interest on LTD	0		0
505-4310	Other interest expense	7,525		7,525
<i>Total Other Deductions</i>		7,525	0	7,525
<i>Misc. General</i>				
506-9301	General advertising	1,391		1,391
506-9302	Safety expense	23,268		23,268
506-9303	Misc. general expense	70,822		70,822
506-9304	Donations	867		867
506-9307	Billing expense	44,116		44,116
	Transfers	0		0
<i>Total Misc General</i>		140,464	0	140,464
TOTAL EXPENSES		7,755,258	(94,391)	7,660,867
NET INCOME		\$ 97,879	\$ (4,650)	\$ 93,229

- (A) = Reclass revenue items from Customer Class to Rate Class JRA Testimony page 5.
 (B) = Remove interest income on the Purchase Power and Capital restricted accounts
 (C) = Normalized Non reoccurring Grant & Mutual Aid Income JRA Testimony page 5.

ADJUSTED TEST YEAR
PASCOAG UTILITY DISTRICT

Schedule JRA-1

ACCT. #	BUDGET ACCOUNT DESCRIPTION	TEST YEAR 12/31/11	TEST YEAR ADJUSTMENTS	ADJUSTED TEST YEAR
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- (D) = Increased the Capital expenditure to reflect the level granted in Docket XXXX
- (E) = Remove Depreciation
- (F) = Record Capitalized Labor

Detail of Revenues by Source, Tariff & Rate Class
Pascoag Electric Division

Schedule JRA-1a

	FY 2011 Residential Revenue	FY 2011 Commercial Revenue	FY 2011 Industrial Revenue	FY 2011 Street Lighting Revenue	FY 2011 Total Revenue
Kw	-	-	73,466 *	-	73,466
Kwhrs	29,983,772	3,227,223	20,143,876	505,211	53,860,082
Count	4,001	493	63	-	4,557
<u>Rates</u>					
Transmission	\$ 0.02261	\$ 0.02368	\$ 0.02268		
Transition	\$ 0.01134	\$ 0.01125	\$ 0.01134		
Standard Offer	\$ 0.07123	\$ 0.06870	\$ 0.07114		
Demand/Distribution	\$ 0.03463	\$ 0.04118	\$ 6.49160 *		
Customer Chg	\$ 4.00	\$ 10.02	\$ 77.08		
Street Lighting power Flr	\$ -	\$ -	\$ -	\$ 0.00020	
<u>Revenue</u>					
Transmission	\$ 677,851	\$ 76,409	\$ 456,858	\$ -	\$ 1,211,118
Transition	\$ 340,158	\$ 36,302	\$ 228,438	\$ -	\$ 604,898
Standard Offer	\$ 2,135,771	\$ 221,724	\$ 1,433,131	\$ -	\$ 3,790,626
Demand/Distribution	\$ 1,038,471	\$ 132,888	\$ 476,915 *	\$ -	\$ 1,648,274
Customer Chg	\$ 192,044	\$ 59,278	\$ 58,275	\$ -	\$ 309,597
Street Lighting power Flr	\$ -	\$ -	\$ -	\$ 74,754	\$ 74,754
Year-end accrual	\$ 16,916	\$ 3,874	\$ (3,337)	\$ (59)	\$ 17,394
	<u>\$ 4,401,212</u>	<u>\$ 530,475</u>	<u>\$ 2,654,270</u>	<u>\$ 74,695</u>	<u>\$ 7,660,651</u>

Street Lighting
Kwhrs
Public
Private

237,068.00
268,143.00
505,211.00

Revenue
Public
Private

\$ 33,950
\$ 40,804
\$ 74,754

FIVE YEAR COMPARISON OF REVENUES & EXPENSES
PASCOAG UTILITYDISTRICT

Schedule JRA-2

ACCT. #	BUDGET ACCOUNT DESCRIPTION	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ACTUAL	FY 2011 ACTUAL
REVENUE						
<i>Operating Revenue---Electricity Charges by Customer Class</i>						
401-4401	Residential sales	\$ 4,047,264	\$ 4,120,625	\$ 4,349,623	\$ 4,451,559	\$ 4,401,212
401-4421	Commercial sales	589,661	568,620	582,129	564,008	530,475
401-4420	Industrial sales	2,242,911	2,396,802	2,537,245	2,578,463	2,654,270
401-4440	Public street lights	34,954	33,433	34,779	35,146	33,870
401-4441	Private street lights	41,788	42,919	40,172	40,597	40,825
<i>Total Operating Revenue---Electricity Charges by Custome</i>		6,956,578	7,162,400	7,543,947	7,669,773	7,660,652
<i>Operating Revenue---Pass Through</i>						
	Transmission	-	-	-	-	-
	Transition	-	-	-	-	-
	Standard Offer	-	-	-	-	-
<i>Total Operating Revenue---Pass Through</i>		0	0	0	0	0
<i>Operating Revenue---Electricity Charge by Rate Class</i>						
	Demand/Distribution	-	-	-	-	-
	Customer Chg					
	Conservation					
	Renewables					
	Public street lights					
	Private street lights	-	-	-	-	-
	power Flr	-	-	-	-	-
<i>Total Operating Revenue---Electricity Charge by Rate Cla</i>		0	0	0	0	0
<i>Other Revenue</i>						
405-4190	Interest income	14,126	20,510	15,485	6,739	20,613
405-4220	Penalty interest	18,495	24,134	30,232	31,187	29,505
405-4210	Non-operating income	1,714	1,420	3,020	1,058	30,850
408-4510	Misc service revenue	6,798	8,459	41,369	5,968	11,410
408-4550	Other revenue/rent	37,000	60,125	53,605	59,268	31,932
408-4560	Other electric revenue	10,712	9,099	9,397	14,840	5,245
408-4570	Gain on sale of assets	3,201	(3,849)	-	-	-
	FEMA revenue (FS purposes)	-	-	-	-	53,400
502-5975	Mutual Aid to W Boylston	-	14,856	-	-	-
502-5976	Mutual Aid to Holden/Irene	-	23,586	(544)	-	9,530
<i>Total Other Revenue</i>		92,047	158,340	152,564	119,059	192,485
TOTAL REVENUE		\$ 7,048,625	\$ 7,320,740	\$ 7,696,512	\$ 7,788,833	\$ 7,853,137

**FIVE YEAR COMPARISON OF REVENUES & EXPENSES
PASCOAG UTILITYDISTRICT**

Schedule JRA-2

ACCT. #	BUDGET ACCOUNT DESCRIPTION	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ACTUAL	FY 2011 ACTUAL
EXPENSES						
<i>Operating Expense---Power Production</i>						
501-5550	Purchased power	3,862,966	3,822,596	4,405,774	4,256,612	4,188,510
501-5570	Power supply expense	1,101	476	451	459	464
501-5650	Transmission	673,139	1,139,682	1,006,247	1,130,122	1,174,104
<i>Total Operating Expense---Power Production</i>		4,537,205	4,962,755	5,412,471	5,387,192	5,363,078
<i>Operating Expense---Distribution</i>						
502-5800	S/L Signal	-	-	-	28,788	27,995
502-5801	Operation Supervisor	24,686	129,376	60,017	54,441	59,131
502-5820	Operation supply & expense	76,379	80,902	59,271	79,178	87,038
502-5880	O&M Meter expense	38,160	45,385	48,117	45,210	45,941
502-5880	Misc distribution expense	293	79	-	-	44
<i>Total Operating Expense---Distribution</i>		139,519	255,741	167,405	207,616	220,149
<i>Operating Expense---Customer Service</i>						
503-6750	Misc general	-	-	-	71,225	-
503-9020	Customer meter reading	27,620	32,853	32,402	39,473	45,010
503-9030	Customer record/collection	167,712	175,899	193,985	210,174	237,628
503-9040	Uncollectible accounts	25,361	19,424	29,916	22,036	28,696
<i>Total Operating Expense---Customer Service</i>		220,692	228,177	256,303	342,908	311,334
<i>Operating Expense---Administrative</i>						
506-9201	Admin general salaries	295,356	231,337	350,718	329,582	351,015
506-9210	Office supplies and expense	93,129	91,403	84,584	72,476	75,081
506-9212	Custodial expense	8,828	7,939	11,869	9,250	7,430
506-9220	Admin expense transfer	(136,760)	(153,877)	(211,254)	(161,371)	(127,502)
506-9221	Dues and memberships	7,933	7,781	8,341	7,761	9,164
506-9230	Outside Service-legal	22,237	46,683	50,952	34,695	16,493
506-9231	Outside Service-auditing	17,090	8,338	14,870	15,148	15,778
506-9233	Outside Service-pension	6,805	7,517	8,201	7,935	14,000
506-9234	Outside Service-consulting	18,544	21,674	53,195	26,861	28,781
506-9235	Outside Service-computer/IT	33,678	40,170	48,867	43,039	60,555
506-9236	GNEF	1,939	3,399	2,002	1,606	3,276
506-9240	Property insurance	35,487	46,564	48,879	42,869	43,275
506-9250	Benefits/injuries & damages	21,330	16,844	20,944	13,042	15,090
506-9259	Benefits/Flex	2,693	345	2,139	(7,486)	(2,433)
506-9261	Employee Benefits-health	97,412	110,454	150,285	173,511	204,048
506-9262	Schools & seminars	20,451	29,439	32,576	58,363	62,043
506-9263	Health Care - Others	75,690	57,625	57,466	66,366	46,560
506-9264	DBP contributions	77,590	88,800	108,684	134,067	96,340
506-9265	Employee benefits UHC-HRA	24,610	22,629	3,002	-	-
506-9306	Transportation	28,023	32,861	9,595	(14,437)	5,003
999-9999	DB adjustment	-	-	-	-	-
<i>Total Operating Expense---Administrative</i>		752,063	717,925	855,913	853,275	923,997
<i>Maintenance Expense---Distribution System</i>						

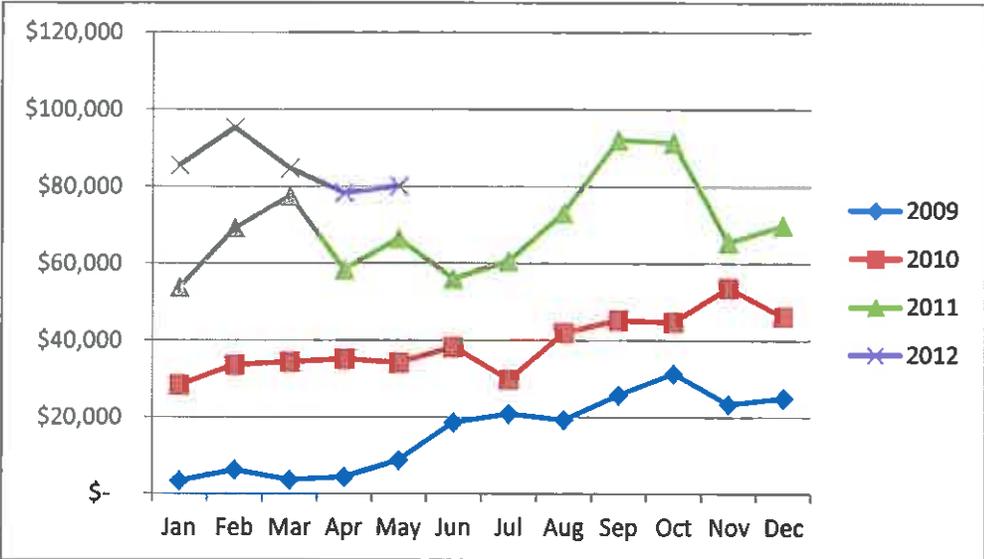
FIVE YEAR COMPARISON OF REVENUES & EXPENSES
PASCOAG UTILITYDISTRICT

Schedule JRA-2

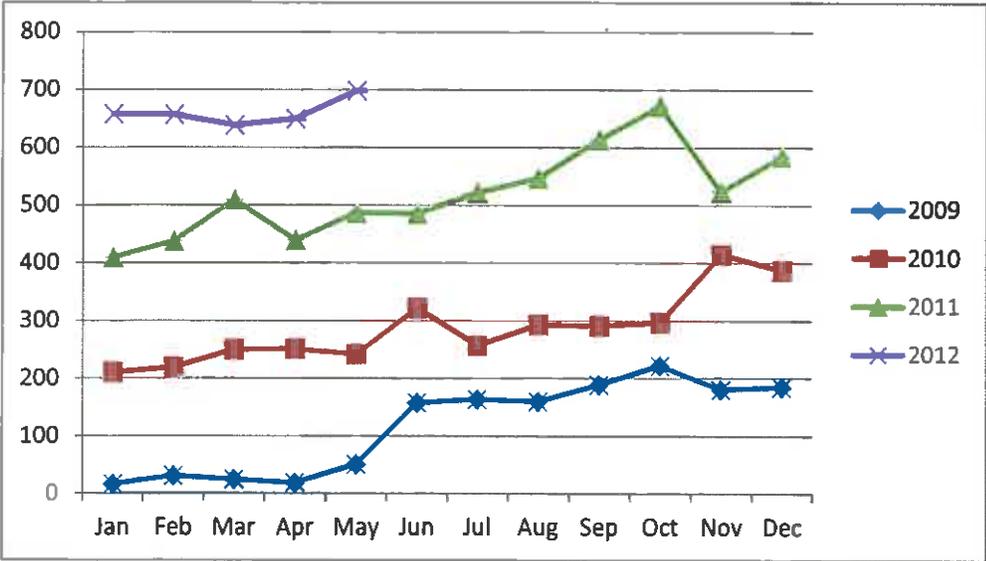
ACCT. #	BUDGET ACCOUNT DESCRIPTION	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ACTUAL	FY 2011 ACTUAL
502-5850	Maint of street lights	20,217	27,024	44,599	266	-
502-5840	Underground expense	90				
502-5920	Maint of station expense	9,876	1,714	24,954	1,267	2,482
502-5921	Maint of structures	1,657	1,420	4,175	12,161	23,999
502-5930	Overhead line expense	158,383	137,656	199,669	245,094	268,422
502-5931	Contracted OH expense	75,757	61,074	19,560	78,113	57,846
502-5970	Maint of meters	1,414	1,150	-	-	-
<i>Total Maintenance Expense---Distribution System</i>		267,392	230,038	292,957	336,901	352,749
<i>Maintenance Expense---General</i>						
506-9305	Hazardous waste	442	-	675	-	641
	Future capital	-	-	-	-	339
506-9321	Maint of plant	32,288	38,848	34,675	39,978	42,045
<i>Total Maintenance Expense---General</i>		32,730	38,848	35,350	39,978	43,025
<i>Taxes</i>						
504-4080	Taxes - real estate	36,318	22,796	7,667	543	685
504-4081	Taxes - employer FICA	59,256	67,339	73,454	78,799	86,102
504-4082	Unemployment security	12,272	-	-	-	4,848
<i>Total Taxes</i>		107,846	90,135	81,121	79,341	91,635
<i>Depreciation</i>						
	Depreciation	310,693	288,077	308,402	301,226	301,302
<i>Total Depreciation</i>						
<i>Other Deductions</i>						
504-4280	Amortization of debt acq	1,132	924	1,184	3,851	-
505-4270	Interest on LTD	27,634	22,686	19,419	7,145	-
505-4310	Other interest expense	6,410	7,214	6,834	7,284	7,525
<i>Total Other Deductions</i>		35,176	30,824	27,437	18,280	7,525
<i>Misc. General</i>						
506-9301	General advertising	1,134	889	1,056	860	1,391
506-9302	Safety expense	14,304	14,848	14,039	23,841	23,268
506-9303	Misc. general expense	79,050	100,289	67,867	47,961	70,822
506-9304	Donations	1,015	1,325	1,925	1,175	867
506-9307	Billing expense	0	0	14,269	43,900	44,116
	Transfers	-	-	-	-	-
<i>Total Misc General</i>		95,503	117,352	99,156	117,737	140,464
TOTAL EXPENSES		6,498,819	6,959,871	7,536,515	7,684,453	7,755,258
NET INCOME/ (LOSS)		\$ 549,806	\$ 360,869	\$ 159,996	\$ 104,380	\$ 97,879

Supporting JRA Attachments

HISTORY OF CREDIT CARD USE (Total Dollars)



HISTORY OF CREDIT CARD USE (Number of Transactions)



	A	B	C	D	E	F	G	H	I	J
1								JRA-2 Employee Salaries		
2										
3	Employee Salaries - Test Year 2011									
4	Administrative/Customer Accounts:									
5										
6				Total		Admin		Operations		CS
7	GM	S		\$ 120,000		\$ 120,000		\$ -		\$ -
8	AGM - Op (1)	S		\$ 84,000		\$ 84,000		\$ -		\$ -
9	AGM-Fin (2)	S		\$ 84,000		\$ 58,800		\$ -		\$ 25,200
10	HR Admin (3)	S		\$ 55,200		\$ 38,640		\$ -		\$ 16,560
11	Exec Aide (4)	H		\$ 45,200		\$ 31,640		\$ -		\$ 13,560
12	CS - Supervisor	S		\$ 48,400		\$ -		\$ -		\$ 48,400
13	CSR #1	H		\$ 38,500		\$ -		\$ -		\$ 38,500
14	CSR #2	H		\$ 35,200		\$ -		\$ -		\$ 35,200
15	CSR #3	H		\$ 35,200		\$ -		\$ -		\$ 35,200
16	GM (retiring)	S		\$ 17,063		\$ 17,063		\$ -		\$ -
17				\$ 562,763		\$ 350,143		\$ -		\$ 212,620
18						Stand-by				\$ 5,200
19						Overtime				\$ 5,408
20						Collections/Disconnections				\$ 15,350
21										\$ 238,578
22										
23										
24										
25	Operations (Includes OT and Stand-by)**									
26										
27	Foreman	H		\$ 80,157						
28	Lineman 1st	H		\$ 66,466	(Retired at year-end)			** Operations		
29	Lineman 1st	H		\$ 79,455				OT		\$ 58,025
30	Lineman 2nd B	H		\$ 61,531				Stand-by		\$ 12,950
31	Lineman 3rd	H		\$ 57,195						
32	Lineman 3rd	H		\$ 59,150						
33	Utility Worker	H		\$ 44,942						
34	System Tech	H		\$ 58,802						
35	Lineman 2nd	H		\$ 12,855	(left District)					
36	Arborist	H		\$ 3,759	(left in January)					
37	Arborist	H		\$ 30,660	(hire date April)					
38	Assistant	H		\$ 21,762	(hire mid-year)					
39				\$ 576,734						
40										
41										
42	Net Payroll - Electric Department					\$ 1,150,105				
43										
44										
45										
46										
47	(1) AGM-Operations: 100% Administrative in 2011									
48	(2) AGM-Customer Service: 70% salary Administrative; 30% Customer Service									
49	(3) HR Director: 70% salary Administrative; 30% Customer Service									
50	(4) Executive Aide: 70% salary Administrative; 30% Customer Service									
51										
52										
53										
54										
55	S = Salary									
56	H = Hourly									

JRA-3 Employee Benefits

Employee Benefit Cost (1)

	<u>Health</u>	<u>Dental</u>	<u>Insurances (2)</u>	<u>Monthly Total</u>	<u>DBP</u>	
Jan	\$ 10,901	\$ 1,210	\$ 1,884	\$ 13,995	\$ 11,000	
Feb	\$ 12,690	\$ 1,380	\$ 2,415	\$ 16,485	\$ 11,000	
Mar	\$ 13,171	\$ 1,347	\$ 1,686	\$ 16,204	\$ 11,000	
Apr	\$ 14,556	\$ 1,456	\$ 1,923	\$ 17,934		
May	\$ 13,813	\$ 1,418	\$ 1,923	\$ 17,154		
Jun	\$ 14,171	\$ 1,626	\$ 2,051	\$ 17,848	\$ 9,850	
Jul	\$ 13,951	\$ 1,522	\$ 2,202	\$ 17,675	\$ 9,850	
Aug	\$ 14,236	\$ 1,522	\$ 2,079	\$ 17,836	\$ 9,850	
Sep	\$ 14,089	\$ 1,522	\$ 2,129	\$ 17,740	\$ 9,850	
Oct	\$ 13,630	\$ 1,522	\$ 2,095	\$ 17,247	\$ 9,850	
Nov	\$ 13,630	\$ 1,522	\$ 2,095	\$ 17,247	\$ 9,850	
Dec	\$ 13,630	\$ 1,418	\$ 1,947	\$ 16,994	\$ 9,850	
Water reimbursement - DBP					\$ (5,610)	
Annual	\$ 162,467	\$ 17,463	\$ 24,429	\$ 204,359	\$ 96,340	\$ 300,699

(1) Based on District's 80% contribution for health and dental

(2) Include Group Term Life, Long Term Disability, Long Term Health Care

Test Year - 2011: Employee Compensation and Administrative Expense Transferred

	Title/Position	Salary (1)	Benefits (2) (see note)	Total Compensation	Split Time (3) Water/Electric %	Split Time Water/Electric \$'s	Salary/ Hourly	Administrative	Operations	Cust Accts & Collections
1	General Manager DBP (10% salary)	\$ 120,000	\$ 17,424 \$ 12,000 \$ 29,424	\$ 149,424	15% water 85% electric	\$ 22,414 \$ 127,010 \$ 149,424	S	\$ 120,000	\$ -	\$ -
2	AGM-Finance DBP (10% salary)	\$ 84,000	\$ 7,452 \$ 8,400 \$ 15,852	\$ 99,852	20% water 80% electric	\$ 19,970 \$ 79,882 \$ 99,852	S	\$ 58,800		\$ 25,200
3	AGM-Operations DBP (10% salary) (In 2012, this was changed to 70% Admin/30% Op)	\$ 84,000	\$ 17,080 \$ 8,400 \$ 25,480	\$ 109,480	33% water 67% electric	\$ 36,128 \$ 73,352 \$ 109,480	S	\$ 84,000		
4	HR - Administrator DBP (10% salary)	\$ 55,200	\$ 15,900 \$ 5,520 \$ 21,420	\$ 76,620	15% water 85% electric	\$ 11,493 \$ 65,127 \$ 76,620	S	\$ 38,640		\$ 16,560
5	Executive Aide DBP (10% salary)	\$ 45,200	\$ 15,324 \$ 4,520 \$ 19,844	\$ 65,044	5% water 95% electric	\$ 3,252 \$ 61,792 \$ 65,044	H	\$ 31,640		\$ 13,560
6	CS-Supervisor DBP (10% salary)	\$ 48,400	\$ 17,124 \$ 4,840 \$ 21,964	\$ 70,364	15% water 85% electric	\$ 10,555 \$ 59,809 \$ 70,364	S			\$ 48,400
7	CSR #1 DBP (10% salary)	\$ 38,500	\$ 993 \$ 3,850 \$ 4,843	\$ 43,343	5% water 95% electric	\$ 2,167 \$ 41,176 \$ 43,343	H			\$ 38,500
8	CSR #2 DBP (10% salary)	\$ 35,200	\$ 16,620 \$ 3,520 \$ 20,140	\$ 55,340	25% water 75% electric	\$ 13,835 \$ 41,505 \$ 55,340	H			\$ 35,200
9	CSR #3 DBP (10% salary)	\$ 35,200	\$ 15,132 \$ 3,520 \$ 18,652	\$ 53,852	15% water 85% electric	\$ 8,078 \$ 45,774 \$ 53,852	H			\$ 35,200
10	GM (Retiring)	\$ 17,063		\$ 17,063	100% electric	\$ 17,063	S	\$ 17,063		
Totals		\$ 562,763	\$ 177,619	\$ 740,382	Water Electric	\$ 127,892 \$ 612,490 \$ 740,382		\$ 350,143	\$ -	\$ 212,620 \$ 5,200 (stand-by) \$ 5,408 (OT)
										Cust Accts Collections
										\$ 223,228 \$ 15,350 \$ 238,578

(1) Salaries listed are base salaries only and include no overtime

(2) The District pays 80% of health/dental; the employee pays 20%. Life Insurance, LTHC, LTD are paid 100% by District.

(3) This is based on estimated average time for the year, and is reimbursed to the Electric Department as Administrative Transfer (#506-9220).

JRA-5 Reconnection Fees

Calculation of Reconnection Fees

Assumptions:

Salary Scale - 2012

Median Salary
 \$ 59,696.86 annual
 \$ 1,148.02 weekly
 \$ 28.70 hourly

First Class Lineman
 \$ 70,915.00
 \$ 1,363.75
 \$ 34.09

Foreman	\$ 74,675	\$ 35.90
1st Class	\$ 70,915	\$ 34.09
B Class	\$ 58,906	\$ 28.32
2nd Class	\$ 56,305	\$ 27.07
2nd Class	\$ 56,305	\$ 27.07
3rd Class	\$ 47,860	\$ 23.01
Tech	\$ 52,912	\$ 25.44
Average	\$ 417,878	\$ 200.90
	\$ 59,697	\$ 28.70

pickup truck
 \$ 40.00 hour

Line/Bucket Truck
 \$ 70.00 hour

Reconnect:

	Normal		
1 man, 1/2 hour	\$ 14.35		
pick up truck 1/2 hour	\$ 20.00		
	\$ 34.35	(Currently \$25)	Proposed
			\$ 30

	Overtime		
1 man, 1 hour	\$ 43.05		
pick up truck 1 hour	\$ 40.00		
	\$ 83.05	(Currently \$40)	Proposed
			\$ 60

At pole:

	Normal		
2 men, 1/2			
1st C lineman, 1/2 hr	\$ 17.05		
1 man, 1/2 hr	\$ 14.35		
line truck 1/2 hr	\$ 35.00		
	\$ 66.40	(Currently \$50)	Proposed
			\$ 60

	2 men 1 hour OT		
1st C lineman, 1 hour	\$ 51.14		
1 man, 1 hour	\$ 43.05		
line truck 1 hour	\$ 70.00		
	\$ 164.19	(Currently \$50)	Proposed
			\$ 150

A	B	C	D	E	F	G	H	I	J	K	L
1											
2											
3											
4											
5											
6											
7	Foreman	H		\$ 80,157			S/L	\$ 27,995			
8	Lineman 1st	H		\$ 66,466	(retired at y/e)		Op Supervisor	\$ 59,131			
9	Lineman 1st	H		\$ 79,455			Op Supply	\$ 87,038			
10	Lineman 2nd B	H	**	\$ 61,531			O&M Meter	\$ 45,941			
11	Lineman 3rd	H	**	\$ 57,195			Misc Dist Exp	\$ 44	\$ 220,149		
12	Lineman 3rd	H	**	\$ 59,150			Maint of Sta Equip/Structures	\$ 26,481			
13	Utility Worker	H	**	\$ 44,942			OH Lines	\$ 268,422			
14	System Tech	H		\$ 58,802			OH Lines/Tree	\$ 57,846	\$ 352,749		
15	Lineman, 2nd	H		\$ 12,855	(left District)			\$ 572,898	\$ 572,898		
16	Arborist	H		\$ 3,759	(left early January)						
17	Arborist	H		\$ 30,660	(hire date April)				\$ 45,010	(included in Op. salaries)	
18	Assistant	H		\$ 21,762	(hire mid-year)				\$ 617,908		
19				\$ 576,734							
20	503-9030	Customer accounts/collections		\$ (15,350)							
21	506-9262	Schools/Seminars **		\$ (25,056)							
22		Capitalized Labor									
23	125's (Capital)	labor chgd to capital accounts		\$ (657)							
24	506-9302	Safety		\$ (2,447)					7,827.50		
25	108's	intercompany w/o		\$ (9,125)					5,272.50		
26	124's (CWIP)	Projects in progress		\$ (5,796)					6,952.50		
27	108's	intercompany (AMR project)		\$ (5,361)					6,210.00		
28		reimbursement TS Irene (Mutual A)		\$ (9,530)					9,322.50		
29		rounding between O&M and Admin		\$ 666					9,155.00		
30				\$ (32,250)					6,695.00		
31		Transportation							4,865.00		
32		Transportation Cost - 2011		\$ 94,870					9,042.50		
33	506-9306	Maint of Trans Equip		\$ (37,340)					7,640.00		
34				\$ 57,530					6,160.00		
35				\$ 56,222					8,180.00		
36		materials/inventory to 502's		\$ 56,222					7,547.50		
37				\$ 617,830					94,870.00		
38											
39											
40											
41	**	These employees are enrolled in the NEPPA linemen school									
42		When these employees are in class, their time is charged out									
43		to Schools/Seminars #506-9262. Also includes safety classes									

Attestation – Judith R. Allaire

IN RE: PASCOAG UTILITY DISTRICT

RIPUC DOCKET NO. _____

Cost of Service Study

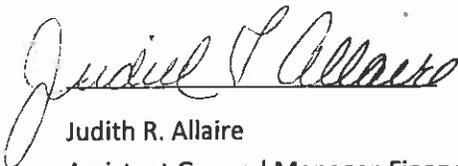
State of Rhode Island
Public Utilities Commission
RIPUC Docket No. _____

Attestation Under Rule 2.7

of the Rules of Practice and Procedure

of the Public Utilities Commission

I, Judith R. Allaire, Assistant General Manager-Finance and Customer Service, of the Pascoag Utility District and in conformance with Rule 2.7 of the Rules of Practice and Procedure of the Public Utilities Commission, hereby attest that the facts contained in the documents prepared by me are true and correct to the best of my knowledge, information and belief.



Judith R. Allaire
Assistant General Manager-Finance and Customer Service

Subscribed and sworn to me this 5th day of July, 2012.
State of Rhode Island, Providence County



Notary Public

My commission expires: 9/24/2013

Section 6

Section 6

Bebyn Testimony