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February 6, 2014

Luly Massaro, Commission Clerk
State of Rhode Island
Public Utilities Commission
89 Jefferson Boulevard
Warwick, RI 02888
(*electronic and priority mail*)

Re: United Water - Rhode Island (UW - RI) 2013 Rate Filing
Intervener's Written Testimony

Dear Ms. Massaro:

Third-Party Interveners, the Towns of South Kingstown and Narragansett and the Union Fire District, jointly submit herewith Direct Written Testimony. In accordance with your administrative rules an original and nine (9) copies are provided to the Commission and copies are being sent electronically to the parties on the Service List.

Sincerely,



Nancy E. Letendre, Esq.
Town Solicitor South Kingstown

cc: Hon. Stephen A. Alfred, Town Manager
Jon R. Schock, Public Services Director
Service List

**RHODE ISLAND PUBLIC UTILITIES COMMISSION
DOCKET 4434**

**Prefiled Direct Testimony
of
David G. Bebyn CPA
Regarding Rate Relief Request
From United Water Rhode Island, Inc.**

**On Behalf of
The Towns of South Kingstown and Narragansett
And the Union Fire District**

February 2014

1 **Q. Please state your name and business address for the record.**

2 A. My name is David G. Bebyn CPA and my business address is 21 Dryden Lane,
3 Providence, Rhode Island 02904.

4
5 **Q. By whom are you employed and in what capacity?**

6 A. I am the President of B&E Consulting LLC. (B&E). B&E is a CPA firm that
7 specializes in utility regulation, expert rate and accounting testimony, school budget
8 reviews and accounting services.

9
10 **Q. Mr. Bebyn, have you testified as an expert accounting witness prior to this**
11 **docket?**

12 A. Yes. I have provided testimony on rate related matters before utility commissions
13 in Rhode Island and Connecticut. Regarding the Rhode Island Public Utilities
14 Commission, I prepared testimony and testified in the Pawtucket Water Supply Board's
15 (PWSB) last four rate filings, Dockets #3378, #3497, #3674 & #3945, and the Providence
16 Water Supply Board's rate filing Docket #3832 in support of the adjusted test year. In
17 addition to adjusted test year testimony, I also prepared testimony in Interstate's general
18 rate filing Docket #4373 in support of the adjusted test year and rate design. I prepared
19 testimony and testified on behalf of the Woonsocket Water Department's last two rate
20 filing Dockets #3800 and #4320 in support of rate design. I have also prepared testimony
21 on behalf of the Pascoag Utility District in Docket #4341 in support of the Rate Year and
22 rate design.

23
24 **Q. What is your educational background?**

25 A. I received my Bachelors of Science Degree in Accounting (BSA) from Rhode Island
26 College. I became a Certified Public Accountant in 2000 after successfully passing the
27 CPA exam.

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1 **Q. Who do you represent in this matter?**

2 A. B&E was engaged by the Towns of South Kingstown and Narragansett
3 And the Union Fire District to represent their interests.

4

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

6 A. The purpose of my testimony is to comment on the August 13, 2013 rate filing
7 submitted by United Water of Rhode Island, Inc. (UWRI). My testimony provides
8 recommended revisions to that filing.

9

10 **Q. What is the impact of the increase proposed by United Water on the Towns and**
11 **Union Fire?**

12 A. The increase purposed b United Water would result in a 42.59% increase in the
13 annual revenues of UWRI or \$1,563,153. Since United Water included a cost of service
14 study in its last docket (Docket 4255) UWRI has proposed increasing rates across the
15 board by 42.5%.

16

17 **Q. Initially how would you characterize this rate increase proposal?**

18 A. United Water's proposed increase comes less than two years since its last
19 increase. The purposed overall increase of 42.59% coupled with the 32.8% increase
20 granted less than two years ago has caused much concern for Towns and Union Fire.
21 These increases come at a time when our State and Local economy is still weak and
22 unemployment still high. This leaves some ratepayers with hardship in their ability to pay
23 for these large increases.

24

25 **Q. How have you organized the remainder of your testimony?**

26 A. The Remainder of my testimony is divided into three broader topics – Return on
27 Rate Base, Revenue Requirements and Cost of Service/Rate Design.

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Return on Rate base

Q. Did you review United Water's position regarding the Return on Rate Base?

A. Yes, but to help control costs for the Towns and Union Fire's costs, I have not spent a substantial time with the fine detail since knowing that the Division has an expert witness (Mr. Kahal) who I expect will consider this level of detail. I have however some concerns regarding the overall increase in the return on equity proposed.

Q. What is the UWRI proposing for a rate for the return on common equity?

A. United Water has proposed an 11.1 percent return on common equity which is presented on schedule PMA-1 of United Water's expert witness (Ms. Ahern).

Q. Do you agree with this 11.1 percent rate for the return on common equity?

A. No. United Water had proposed a similar 11.1 percent return on common equity in its prior case (Docket 4255) which was then updated to 11.75 percent (page 48 of the Commission Order Docket 4255). Ultimately United Water compromised to a settlement agreement of 9.85 percent. Given that prior case was settled less than two years ago at a minimum the 9.85 percent rate should be applied to the common equity.

Q. Do you have any other areas of concern regarding the Return on Rate Base?

A. Yes. In the last Docket the final capital structure included short term debt. I believe that the short term debt information provided in the response to DIV 3-1 should be used in the return on rate base calculation.

Q. Mr. Bebyn what are your comments regarding Mr. Kahal's testimony for the Division?

A. Since Division filed their testimony before mine was due, it gave me an opportunity to review their testimony. Mr. Kahal addressed both my areas of concern regarding the return on common equity and the inclusion of the short term debt in the return on rate base calculation. I am in agreement with the adjustment to reverse the Company's exclusion of negative other comprehensive income. I also strongly agree with Mr.

1 Kahal's assessment of considering UWRI to be a low-risk utility company due to the
2 monopoly water service it provides. Therefore, support Mr. Kahal's calculations and
3 agree to the Division's rate of return of 7.72% as presented on schedule MIK-1 of Mr.
4 Kahal's testimony.

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1 **Revenue Requirements**

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3 **Q. Have you reviewed the revenue requirements as proposed by United Water?**

4 A. Yes, but to help control costs for the Towns and Union Fire's costs, I have not spent
5 a substantial time reviewing minor issues that the Division is expected to consider. I have
6 however some concerns regarding a few areas which I have reviewed in greater detail.

7

8 **Outside Services**

9 **Q. What changes do propose for Outside Services?**

10 A. United Water included in outside services \$40,000 for well rehabilitation expense.
11 The United Water's prefile testimony indicated the number of well testing but not the
12 number of wells to be rehabilitated. The response to DIV 4-18 clarifies this issue of the
13 period covered. United Water stated that they expected to rehabilitate on average one
14 well every two to three year. As a result, I am proposing that this cost be amortized over a
15 two and half year period for an annual cost of \$16,000 (\$40,000 / 2.5 years). This would
16 reduce the rate year expense by \$24,000.

17

18 **Q. Do you have any other proposed changes for Outside Services?**

19 A. I have reviewed Mr. Catlin's testimony for the Division and believe that his
20 adjustment for reducing the hydrant painting appears reasonable. Given that Mr. Catlin
21 has also my adjustment for amortizing well rehabilitation expenses and the correction of
22 efficiency testing, I am in agreement with him on the total reduction to rate year outside
23 services expenses \$31,317.

24

25 **Rate Case Expense**

26 **Q. How did the company project Rate Case expense?**

27 A. United Water included with the current filing 2013 expense of \$315,000 the
28 unamortized portion of the prior docket of \$138,957. These two figures were added
29 together and amortized over a two year period.

1 **Q. What adjustment are you proposing for Rate Case Expense?**

2 A. While United Water has indicated that it expects to file in two years, I am concerned
3 that the rate case expense includes an unamortized period which would exacerbate the
4 over collection of United was delayed for even one year. Given that both I and the
5 Division are not disputing the expense for the unamortized period; even if this account
6 was adjusted United would be able to include the unamortized portion in its next filing.
7 As a result, I am proposing that the rate case expense be amortized over a three year
8 period. This would reduce the rate year expense by \$75,660.

10 **Q. Mr. Bebyn did the Division make such an adjustment for Rate Case Expense?**

11 A. No. This is one area where I differed from Mr. Catlin's approach.

13 **Rate Year Revenues**

14 **Q. How did the company project Consumption by Customer Class?**

15 A. United Water witness Mr. Ugboaja used trend analysis for consumption by class;
16 however he used a various year trends for each customer class. For example residential
17 consumption used a seven year trend while other than residential uses a 4 year trend.
18 These consumption trends were then multiplied by another trend analysis which
19 determines the number of customers for the rate year. This approach appears inconsistent
20 given that over a four year period the consumption by customer class appears to fluctuate
21 up and down without a discernable inclining or declining trend. (See Table A Below)

Table A - Consumption (1,000 Gallons)

	Residential	Commercial	Industrial	Public Authority	Resale
2010	419,497	178,475	1,952	26,361	359,934
2011	403,689	181,502	2,514	27,698	426,596
2012	411,040	182,404	2,163	28,202	419,351
2013	409,445	184,418	1,916	27,235	411,483

1 It would be understandable to utilize different years if one class was clearly trending
2 downward (i.e. Industrial due to loss of customers in that case like what has happened to
3 Pawtucket and Woonsocket over the past decade.). Based upon the results of the table
4 presented above, it is hard to make such a conclusion.

5
6 **Q. What you proposing for the Rate Year Customer Counts and Water**
7 **Consumption for the Rate Year?**

8 A. I am in agreement with Mr. Catlin's position of using the actual 2013 counts and
9 rolling them forward by the increase in customer counts between 2012 and 2013. I am
10 also in agreement Mr. Catlin in using the average consumption for each class in the four
11 years from 2010 through 2013. The result of these revisions is an increase in revenues at
12 present rates of \$80,673.

13
14 **Remaining Division Adjustments impacting Utility Operating Income**

15 **Q. What is your opinion regarding wages and benefits capitalized?**

16 A. Based upon United Water's response to DIV 4-5, I agree with Mr. Catlin's position
17 of revising the rate year to reflect the three year average for 2011, 2012 and 2013. The
18 effect of the adjustment reduced the rate year wages charged to expenses by \$15,931 and
19 increased the benefits transferred out by \$10,157.

20
21 **Q. Regarding Mr. Catlin's remaining adjustment to O&M Expense what is your**
22 **position?**

23 A. I have addressed the major items which Mr. Catlin has adjusted regarding O&M
24 Expenses of the remaining items:

Incentive Compensation -	
Employees	\$ 10,951
Incentive Compensation-UWM&S fees	15,965
Chemical Expense	9,044
Power Expense	(10,129)
PEPOB Transition	2,567
Transportation	4,858
Inflation	2,010
Property Tax	8,192
Total	<u>\$ 43,458</u>

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2 I found Mr. Catlin's adjustment to be reasonable and support his position.

3
4 **Cash Working Capital**

5 **Q. What is your opinion regarding Cash Working Capital?**

6 A. I agree that Tank painting amortization should be treated like depreciation and should
7 not be included in the calculation for working capital. In addition, the calculation should
8 be updated for any changes proposed like Mr. Catlin has done on his schedule TSC-5.
9 Since I have agreed with these changes above I support the Division's Working Capital
10 of \$218,054.

11
12 **Deferred Rate Case Expense**

13 **Q. What is your opinion regarding eliminating deferred Rate Case expense from**
14 **rate base?**

15 A. Since there is precedence before the Commission which has been affirmed by the
16 Rhode Island Supreme Court this balance should be eliminated from rate base. This
17 adjustment reduces the rate base by \$199,366.

18
19 **Accumulated Deferred Income Tax**

20 **Q. What is your opinion regarding the Division's adjustment to reflect federal**
21 **bonus depreciation?**

22 A. The Division unlike UWRI decided to utilize bonus depreciation for in developing its
23 projection of the balance of accumulated deferred income taxes in the rate year. Since
24 Congress, to date, has not extended into 2014 the 50-percent bonus depreciation, UWRI
25 believes that this deduction will be available to them. For the past few years Congress has
26 only acted to make this extension available on a yearly basis. Congress has a history of
27 sometimes extending these types of tax benefits even retroactively like they did with the
28 Section 179 deduction for tax year 2012 which was part of the American Taxpayer Relief
29 Act of 2012. Given that 2012 was an election year just as is 2014, Congress may still pass
30 the extension and apply it retro actively to the beginning of 2014. For these reasons, I

1 agree with the Division's position to reduce rate base by \$906,105 to reflect the balance
2 of accumulated deferred income taxes in the rate year.

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

6 A. I would like to review my schedules for Rate Design.

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Rate Design – Cost Allocation

Q. Mr. Bebyn what has United Water proposed for rate design?

A. United Water has recommended a uniform across the board increase in the service charges, commodity charge for all water and fire service. Mr. Ugboaja cited the company filing a Cost of Service within the past two year along with its customer base not materially changed.

Q. What was the Division's position regarding United Water proposed for rate design?

A. The Division cited the same reason of the last Docket having a comprehensive class cost of service study that was reviewed and generally found to be reasonable by The Division's witness in that proceeding.

Q. Mr. Bebyn do you believe that the across the board increase is the right approach?

A. No. While changes in customer base can have an impact on the cost of service, there are many other factors which can impact rates and the allocation among different customer classes. One factor which can have a major impact would be major changes in individual expenditures line items. Large increases for example in meter plant assets would understate customer service charges.

Q. Mr. Bebyn has there been any major changes like you cited above in this case?

A. Yes there has. There has been an approximate \$3.4 million increase in distribution standpipe and reservoirs assets and an approximate \$2.6 million in transmission and distribution mains. These figures were obtained from United Water's Exhibit 4 regarding Mr. Michaelson's Schedule 2 page 1 of 1. Both of these asset additions impact depreciation expenses and return on rate base. Furthermore, these two asset additions represent the majority of the 27% increase in Plant in Service.

1 **Q. Mr. Bebyn what are you proposing for rate design?**

2 A. At a minimum, I believe it is proper to utilize the Cost of Service Study from Docket
3 4255. I do however believe that it is still necessary to maintain the Fire Adjustment and
4 Customer Service Adjustment when allocating general water to each of the customer
5 classes to avoid the rate shock to fire rates and customer service rates.
6

7 **Q. Did you prepare schedules which present this cost of service study from Docket**
8 **4255?**

9 A. Yes. I have prepared schedules DGB-COS-1 thru DGB-COS-10 which utilizes the
10 figures from United Water's prefiled testimonies unadjusted and the cost of service
11 model from Docket 4255. By using the prefiled numbers I am able demonstrate on
12 Schedule DGB-COS-10 that wholesale, non residential and small residential users would
13 be overcharged by implementing an across the board increase. If the Commission so
14 chooses, these schedules can be updated for the final revenue requirement and
15 consumption numbers.
16

17 **Q. In preparing these schedules did you notice any deficiencies in this cost of**
18 **service study from Docket 4255?**

19 A. Yes. While the response to Town 1-1 indicates that "Mr. Woodcock prepared a
20 revised CCOS in Docket 4255" not all items were updated. A major item which allocates
21 class demand was not. The footnote from Exhibit 2 Schedule 2A of the Joint settlement
22 agreement in Docket 4255 indicates that the class demand factors are "based on a prior
23 COS analysis (1991 study)". This important allocator has not been updated for nearly 25
24 years. I believe that this maybe contributing in part to the extra ordinary large increases,
25 without an adjustment in the model, for fire service.
26

27 **. Q. In what way is the increases to fire service extra ordinary large?**

28 A. Based upon the unadjusted revenue to be generated from fire in the CCOS in Docket
29 4255, the study recommends that approximately \$800,000 out of total revenue of \$3.8
30 million or 20.95% should come from fire rates. The adjustment reduces this percentage to
31 12.44%. This is much higher than any of the other regulated water utilities in the state.

1 Kent in Docket 4142, Newport in Docket 4355 and Providence in Docket 4406 generate
2 less than 8% from fire related revenues. The next highest is Woonsocket in Docket 4320
3 at 10%.

4
5 **Q. Did you have any other areas of concern regarding in this cost of service study**
6 **from Docket 4255?**

7 A. Yes. The CCOS in Docket 4255 does not have any special allocation of general
8 water excluding wholesale from assets which provide no or only a marginal benefit to the
9 wholesale customers. Mr. Prettyman indicated in Town 1-4 that the last “Docket 4255 did
10 not perform a detailed analysis of which facilities serve which customer”. He goes on to
11 point out that wholesale received no max hour allocation. This however misses the point
12 that a given asset which does not benefit resale may be allocated between base water and
13 max hour. Thus the resale customer would still be paying for a portion of that asset.
14 Furthermore, United was unable to provide data for why certain pumps should be
15 allocated between retail and wholesale due to the lack of the CCOS not being prepared on
16 an asset by asset basis.

17
18 **Q. You mentioned “at a minimum”, what do you think should happen with rate**
19 **design in future cases?**

20 A. I believe that the commission should have United Water present a full cost of which
21 updates calculation for customer demand factors and identifies the individual asset by
22 asset basis (at a minimum all assets over \$100,00 in value).

23
24 **Q. Does that conclude your testimony?**

25 A. Yes.

SUMMARY RATE YEAR EXPENSES

Docket 4434
Schedule DGB-COS-1

	<u>As Filed by UWRI</u>	
Operations & Maintenance	\$ 2,306,366	A
Depreciation	\$ 600,370	A
Taxes other than Income	\$ 439,707	A
Total Operating	\$ 3,346,443	
Federal Income Tax	\$ 499,244	A
Return on Rate Base	\$ 1,387,734	A
Total Revenue Required	\$ 5,233,421	
Less:		
Misc Income/Turnoff	\$ 8,065	B
Other Water Revenue	\$ 27,272	B
Required from Rates	\$ 5,198,084	

A - Obtained from Prettyman Schedule 1

B - Obtained from Ugboaja Schedule 1 page 2 of 2

SUMMARY OF RATE BASE

Docket 4434
Schedule DGB-COS-1A

	<u>As Filed by UWRI</u>	
Average Utility plant in Service	\$ 28,149,420	A
Less:		
Accumulated Amortization	(7,003,970)	A
Contributions	(3,533,455)	A
Defreed Income Tax	(1,842,541)	A
Unamortized ITC	(89,099)	A
1/13th Unfunded FAS 106	(561,813)	A
Plus:		
Customer Advances	-	A
Materials & Supplies	86,062	A
Working Capital	287,684	A
Deferred Tank Painting	168,165	A
Deferred Rate Case	199,366	A
Deferred Operations	-	A
Deferred Acquisitions	-	A
Total Rate Base	<u>\$ 15,859,819</u>	

A - Obtained from Michaelson Schedule 1 page 1 of 5

RATE YEAR OPERATION & MAINTENANCE EXPENSES

Docket 4434
Schedule DGB-COS-1B
Page 1 of 2

	Rate Year	
	As Filed by UWRI	
EXPENSE ITEM		
Source of Supply Expenses		
Operation		
Operation Supervision and Engineering	\$	1,400 A
Operation Labor and Expenses		3,908 A
Purchase Water		- A
Miscellaneous Expenses		- A
Rents		- A
Total Operation	\$	5,308
Maintenance		
Maintenance of Well and Springs	\$	- A
Maintenance of Supply Mains		- A
Miscellaneous Expenses		- A
Total Maintenance	\$	-
Total Source of Supply Expenses	\$	5,308
Pumping Expenses		
Operation		
Operation Supervision and Engineering	\$	203 A
Fuel for Power Production		6,435 A
Fuel or Power Purchased for Production		210,429 A
Pumping Labor and Expenses		75,791 A
Miscellaneous Expenses		38,961 A
Rents		- A
Total Operation	\$	331,819
Maintenance		
Maintenance Supervision and Engineering	\$	- A
Maintenance of Structures and Improvements		40,000 A
Maintenace of Power Production Equipment		5,619 A
Maintenance of Pumping Equipment		11,892 A
Total Maintenance	\$	57,511
Total Source of Supply Expenses	\$	389,330
Water Treatment Expenses		
Operation		
Operation Supervision and Engineering	\$	789 A
Chemicals		52,735 A
Operation Labor and Expenses		56,903 A
Miscellaneous Expenses		44,025 A
Total Operation	\$	154,452
Maintenance		
Maintenance of Structures and Improvements	\$	- A
Maintenance Water Treatment Equipment		- A
Total Maintenance	\$	-
Total Water Treatment Expenses	\$	154,452

Transmission and Distribution Expenses

Operation

Operation Supervision and Engineering	\$	108,106	B
Transmission and Distribution Line Expense		69,939	B
Meter Expenses		44,671	B
Miscellaneous Expenses		81,365	B
Rents		-	B
Total Operation	\$	304,081	

Maintenance

Maintenance Supervision and Engineering	\$	4,539	B
Maintenance of Structures and Improvements		16,361	B
Maintenance of Dist. Reservoirs & Standpipes		43,383	B
Maintenance of Trans. And Distribution Mains		28,900	B
Maintenance of Fire Mains		-	B
Maintenance of Services		6,465	B
Maintenance of Meters		-	B
Maintenance of Hydrants		7,503	B
Maintenance of Miscellaneous Plant		-	B
Total Maintenance	\$	107,151	

Total Transmission and Distribution Expenses

\$	411,232
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Customer Accounts Expenses

Operation

Supervision	\$	-	B
Meter Reading Salaries		124,747	B
Customer Records & Coll. Expense Labor		320,902	B
Uncollectible Accounts		-	B
Miscellaneous Expenses		17,283	B

Total Customer Accounts Expenses

\$	462,932
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Administrative and General Expenses

Operation

Administrative and General Salaries	\$	135,437	B
Office Supplies and Other Expenses		56,685	B
Administrative Expenses Transferred		(388,844)	B
Outside Service Employed		334,405	B
Property Insurance		34,125	B
Injuries and Damages		17,589	B
Employee Pension and Benefits		381,565	B
Regulatory Commission Expense		243,369	B
Miscellaneous General Expenses		39,456	B
Rents		19,861	B
Total Operation	\$	873,648	

Maintenance

Maintenance General Plant	\$	9,464	C
Total Maintenance	\$	9,464	

Total Transmission and Distribution Expenses

\$	883,112
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Total Transmission and Distribution Expenses

\$	2,306,366
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A - Obtained from Gill Schedule 1A page 1 of 3

B - Obtained from Gill Schedule 1A page 2 of 3

C - Obtained from Gill Schedule 1A page 3 of 3

TEST YEAR LABOR COSTS

EXPENSE ITEM	Rate Year As Filed by UWRI	
Source of Supply Expenses		
Operation		
Operation Supervision and Engineering	\$	1,363 A
Operation Labor and Expenses		2,049 A
Purchase Water		- A
Miscellaneous Expenses		- A
Rents		- A
Total Operation	\$	3,412
Maintenance		
Maintenance of Well and Springs	\$	- A
Maintenance of Supply Mains		- A
Miscellaneous Expenses		- A
Total Maintenance	\$	-
Total Source of Supply Expenses	\$	3,412
Pumping Expenses		
Operation		
Operation Supervision and Engineering	\$	- A
Fuel for Power Production		- A
Fuel or Power Purchased for Production		- A
Pumping Labor and Expenses		32,331 A
Miscellaneous Expenses		- A
Rents		- A
Total Operation	\$	32,331
Maintenance		
Maintenance Supervision and Engineering	\$	- A
Maintenance of Structures and Improvements		- A
Maintenance of Power Production Equipment		- A
Maintenance of Pumping Equipment		6,002 A
Total Maintenance	\$	6,002
Total Source of Supply Expenses	\$	38,333
Water Treatment Expenses		
Operation		
Operation Supervision and Engineering	\$	- A
Chemicals		- A
Operation Labor and Expenses		26,503 A
Miscellaneous Expenses		- B
Total Operation	\$	26,503
Maintenance		
Maintenance of Structures and Improvements	\$	- B
Maintenance Water Treatment Equipment		- B
Total Maintenance	\$	-
Total Water Treatment Expenses	\$	26,503

TEST YEAR LABOR COSTS

Docket 4434

Schedule DGB-COS-1C

Page 2 of 2

Transmission and Distribution Expenses

Operation

Operation Supervision and Engineering	\$	51,201	B
Transmission and Distribution Line Expense		33,358	B
Meter Expenses		26,842	B
Miscellaneous Expenses		31,808	B
Rents		-	B
Total Operation	\$	143,209	

Maintenance

Maintenance Supervision and Engineering	\$	2,395	B
Maintenance of Structures and Improvements		6,621	B
Maintenance of Dist. Reservoirs & Standpipes		-	B
Maintenance of Trans. And Distribution Mains		13,817	B
Maintenance of Fire Mains		-	B
Maintenance of Services		-	B
Maintenance of Meters		-	B
Maintenance of Hydrants		2,740	B
Maintenance of Miscellaneous Plant		-	B
Total Maintenance	\$	25,573	

Total Transmission and Distribution Expenses

\$	168,782
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Customer Accounts Expenses

Operation

Supervision	\$	-	B
Meter Reading Salaries		61,875	B
Customer Records & Coll. Expense Labor		144,777	B
Uncollectible Accounts		-	B
Miscellaneous Expenses		3,115	B

Total Customer Accounts Expenses

\$	209,767
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Administrative and General Expenses

Operation

Administrative and General Salaries	\$	118,984	C
Office Supplies and Other Expenses		-	C
Administrative Expenses Transferred		-	C
Outside Service Employed		-	C
Property Insurance		-	C
Injuries and Damages		-	C
Employee Pension and Benefits		-	C
Regulatory Commission Expense		-	C
Miscellaneous General Expenses		-	C
Rents		-	C
Total Operation	\$	118,984	

Maintenance

Maintenance General Plant	\$	5,424	C
Total Maintenance	\$	5,424	

Total Transmission and Distribution Expenses

\$	124,408
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Total Transmission and Distribution Expenses

\$	571,205
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A - Obtained from Gill Schedule 1B page 1 of 9

B - Obtained from Gill Schedule 1B page 4 of 9

C - Obtained from Gill Schedule 1B page 7 of 9

PLANT IN SERVICE - AVE RATE YEAR

Docket 4434
Schedule DGB-COS-1D

EXPENSE ITEM	Rate Year	
	<u>As Filed by UWRI</u>	
Plant Held for Future Use	\$	- A
Intangible Plant		
Organization	\$	51,107 A
Misc. Intangibles		231,444 A
Subtotal	<u>\$</u>	<u>282,551</u>
Source of Supply		
Land & Land Rights	\$	27,717 A
Well & Springs		524,491 A
Supply Mains		47,627 A
Struct. & Other Source of Supply		106,861 A
Subtotal	<u>\$</u>	<u>706,696</u>
Pumping Plant		
Land & Land Rights	\$	5,601 A
Structures and Improvements		697,013 A
Electric Pump Equip.		1,551,278 A
Diesel Pump Equip.		- A
Other Pump Equip.		113,127 A
Subtotal	<u>\$</u>	<u>2,367,019</u>
Water Treatment Plant		
Structures and Improvements	\$	18,475 A
Water Treatment Plant		475,019 A
Subtotal	<u>\$</u>	<u>493,494</u>
Transmission and Distribution Expenses		
Land & Land Rights	\$	1,862 A
Structures and Improvements		25,772 A
Distribution Reservoirs & Standpipes		4,319,855 A
Tran & Dist Mains		11,855,462 A
Service		3,160,615 A
Meter		2,830,356 A
Hydrants		919,645 A
Subtotal	<u>\$</u>	<u>23,113,567</u>
General Plant		
Structures and Improvements	\$	204,350 A
Computer Hardware		467,776 A
391A-CIS		800,629 A
Stores and Equipment		- A
Tools, Shop & Garage Equip		86,631 A

PLANT IN SERVICE - AVE RATE YEAR

Docket 4434
Schedule DGB-COS-1D

Laboratory Equipment	-	A
Power Operated Equipment	15,685	A
Communication Equipment	303,440	A
Miscellaneous Equipment	79,677	A
Subtotal	<u>\$ 1,958,188</u>	
Total Plant in Service	<u><u>\$ 28,921,515</u></u>	

A - Obtained from Michaelson Schedule 2 page 1 of 1

RATE YEAR DEPRECIATION EXPENSE**Docket 4434**
Schedule DGB-COS-1E

EXPENSE ITEM	Rate Year As Filed by UWRI	
Plant Held for Future Use	\$ -	A
Intangible Plant		
Organization	\$ -	A
Misc. Intangibles	-	A
Subtotal	<u>\$ -</u>	
Source of Supply		
Land & Land Rights	\$ -	A
Well & Springs	10,490	A
Supply Mains	595	A
Struct. & Other Source of Supply	2,105	A
Subtotal	<u>\$ 13,190</u>	
Pumping Plant		
Land & Land Rights	\$ -	A
Structures and Improvements	13,830	A
Electric Pump Equip.	60,584	A
Diesel Pump Equip.	-	A
Other Pump Equip.	4,525	A
Subtotal	<u>\$ 78,939</u>	
Water Treatment Plant		
Structures and Improvements	\$ 369	A
Water Treatment Plant	23,627	A
Subtotal	<u>\$ 23,996</u>	
Transmission and Distribution Expenses		
Land & Land Rights	\$ -	A
Structures and Improvements	773	A
Distribution Reservoirs & Standpipes	57,454	A
Tran & Dist Mains	142,271	A
Service	62,389	A
Meter	82,804	A
Hydrants	18,078	A
Subtotal	<u>\$ 363,769</u>	
General Plant		
Structures and Improvements	\$ 10,217	A
Computer Hardware	55,813	A
391A-CIS	74,456	A
Stores and Equipment	-	A
Tools, Shop & Garage Equip	7,762	A

RATE YEAR DEPRECIATION EXPENSE

Docket 4434
Schedule DGB-COS-1E

Laboratory Equipment	-	A
Power Operated Equipment	1,569	A
Communication Equipment	14,822	A
Miscellaneous Equipment	1,594	A
Subtotal	<u>\$ 166,233</u>	
Total	\$ 646,127	
Less Contributions	<u>(45,757)</u>	A
Total Depreciation	<u><u>\$ 600,370</u></u>	

A - Obtained from Michaelson Schedule 3 page 13 of 13

Metered Water Sales (Obtained from Ugboaja Schedule 2.8h)

Residential	
1st Block	406,100
2nd Block	123,515
Total	529,615
Non-residential	
Commercial	233,653
Industrial	2,784
Public	34,505
Total	270,942
Sales for Resale	
Total	531,264
Grand Total	1,331,821

Meter by Size

		Residential	Commercial	Industrial	Public	Subtotal	Resale	Total
Quarterly								
5/8		7,017	361	1	25	7,404	-	7,404
3/4		4	-	-	-	4	-	4
1		143	118	2	12	275	-	275
1 1/2		10	54	-	10	74	-	74
2		4	110	1	33	148	-	148
3		-	5	-	5	10	-	10
4		-	-	-	1	1	-	1
6		-	5	-	1	6	-	6
8 & Up		-	1	-	-	1	-	1
Total		7,178	654	4	87	7,923	-	7,923
Monthly								
5/8		-	2	1	-	3	-	3
3/4		-	-	-	-	-	-	-
1		-	3	1	-	4	-	4
1 1/2		-	-	-	1	1	-	1
2		-	7	2	-	9	-	9
3		-	3	-	-	3	-	3
4		-	-	1	-	1	-	1
6		-	-	-	-	-	-	-
8 & Up		-	-	-	-	-	1	1
Total		-	15	5	1	21	1	22
Grand Total		7,178	669	9	88	7,944	1	7,945

Public Fire Service

Fire Hydrants	658
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Private Fire Service

Size

2.5	5
3	0
4	20
6	139
8	27
10	0
12	1
16	0
	192

The above data was obtained from (Ugboaja Schedule 2.8h)

Max Day - Extra Capacity

Customer Class	Average Demand		Factor (1)	Max Day Extra Capacity		% All	% Retail
	(Gals/Day)	Percent		Total Gals/Day	Xtra Gal/Day		
Residential	1,161,542	40.8%	2.25	2,613,470	1,451,928	32.6%	44.7%
Non-residential	593,902	20.8%	1.90	1,128,414	534,512	12.0%	16.5%
Fire Protection	-	0.0%	[2]	1,260,000	1,260,000	28.3%	38.8%
Sales for Resale	1,093,268	38.4%	2.10	2,295,863	1,202,595	27.0%	
Total	2,848,712	100.0%		7,297,746	4,449,034	100.0%	100.0%

Peak Hour - Extra Capacity

Customer Class	Average Demand		Factor (1)	Peak Hour Extra Capacity		% All	% Retail
	(Gals/Day)	Percent		Total Gals/Day	Xtra Gal/Day		
Residential	1,161,542	40.8%	3.25	3,775,012	1,161,542	21.8%	21.8%
Non-residential	593,902	20.8%	2.55	1,514,450	386,036	7.2%	7.2%
Fire Protection	-	0.0%	[2]	5,040,000	3,780,000	71.0%	71.0%
Sales for Resale	1,093,268	38.4%	2.10	2,295,863	-	0.0%	
Total	2,848,712	100.0%		12,625,324	5,327,578	100.0%	100.0%

[1] Based on prior COS analysis (1991 Study) rounded

[2] max day based on 3500 gpm for 6 hours peak hr at rate of 3500 gpm

UNITS OF SERVICE**Docket 4434
Schedule DGB-COS-2B****Length of Mains**

	Feet		Inch-miles	Subtotal
Size				
Service Pipes	319,715		-	
2	12,813		4.9	
3	804		0.5	
4	29,810		22.6	
6	210,284		239.0	
8	182,429		276.4	
10	6,842		13.0	
Total	762,696	83.5%	556.2	61.0%
12	134,592		305.9	
16	16,446		49.8	
Total	151,038	16.5%	355.7	39.0%
Grand Total	913,734	100.0%	912.0	100.0%

Unbilled Water (thousands of gallons)

	FY 2007	FY 2008	FY 2009	FY 2010	4 yr ave 1000 gal/yr	ccf/yr
Unbilled Water	42,511	37,987	66,812	72,402	54,928	73,433

The above data was updated for the response to Town 1-8

SUMMARY RATE YEAR EXPENSE ALLOCATION

Docket 4434
Schedule DGB-COS-3

		Allocation Symbol		General Water		Fire Service		Cust Service
Operations & Maintenance	\$ 2,306,366	M	58.5%	\$ 1,348,505	0.7%	\$ 17,279	40.8%	\$ 940,601
Depreciation	\$ 600,370	D	66.9%	\$ 401,822	4.0%	\$ 23,808	29.1%	\$ 174,741
Taxes other than Income	\$ 439,707	T	68.6%	\$ 301,776	3.0%	\$ 13,153	28.4%	\$ 124,779
Total Operating	\$ 3,346,443			\$ 2,052,103		\$ 54,240		\$ 1,240,120
Federal Income Tax	\$ 499,244	R	73.5%	\$ 366,917	4.0%	\$ 19,786	22.5%	\$ 112,540
Return on Rate Base	\$ 1,387,734	R	73.5%	\$ 1,019,909	4.0%	\$ 55,000	22.5%	\$ 312,825
Total Revenue Required	\$ 5,233,421			\$ 3,438,929		\$ 129,026		\$ 1,665,486
Less:								
Misc Income/Turnoff	\$ 8,065	X	90.0%	\$ 7,259	0.0%	\$ -	10.0%	\$ 807
Other Water Revenue	\$ 27,272	X	90.0%	\$ 24,545	0.0%	\$ -	10.0%	\$ 2,727
Required from Rates	\$ 5,198,084			\$ 3,407,126		\$ 129,026		\$ 1,661,952

ALLOCATION OF RATE BASE

Docket 4434
Schedule DGB-COS-3A

		Allocation Symbol		General Water		Fire Service		Cust Service
Average Utility plant in Service	\$ 28,149,420	P	74.1%	\$ 20,858,409	3.4%	\$ 970,267	22.5%	\$ 6,320,744
Less:								
Accumulated Amortization	\$ (7,003,970)	R	73.5%	\$ (5,147,536)	4.0%	\$ (277,586)	22.5%	\$ (1,578,847)
Contributions	\$ (3,533,455)	B	83.0%	\$ (2,932,768)	0.0%	\$ -	17.0%	\$ (600,687)
Defered Income Tax	\$ (1,842,541)	R	73.5%	\$ (1,354,167)	4.0%	\$ (73,025)	22.5%	\$ (415,349)
Unamortized ITC	\$ (89,099)	R	73.5%	\$ (65,483)	4.0%	\$ (3,531)	22.5%	\$ (20,085)
1/13th Unfunded FAS 106	\$ (561,813)	L	44.1%	\$ (247,917)	0.8%	\$ (4,510)	55.1%	\$ (309,392)
Plus:								
Customer Advances	\$ -	R	73.5%	\$ -	4.0%	\$ -	22.5%	\$ -
Materials & Supplies	\$ 86,062	R	73.5%	\$ 63,251	4.0%	\$ 3,411	22.5%	\$ 19,400
Working Capital	\$ 287,684	F	64.5%	\$ 185,556	2.8%	\$ 7,998	32.7%	\$ 94,130
Deferred Tank Painting	\$ 168,165	S	100.0%	\$ 168,165	0.0%	\$ -	0.0%	\$ -
Deferred Rate Case	\$ 199,366	F	64.5%	\$ 128,591	2.8%	\$ 5,542	32.7%	\$ 65,233
Deferred Operations	\$ -	M	58.5%	\$ -	0.7%	\$ -	40.8%	\$ -
Deferred Acquisitions	\$ -	P	74.1%	\$ -	3.4%	\$ -	22.5%	\$ -
Total Rate Base	<u>\$ 15,859,819</u>	R	73.5%	<u>\$ 11,656,101</u>	4.0%	<u>\$ 628,566</u>	22.5%	<u>\$ 3,575,147</u>

ALLOCATION OF RATE YEAR O EXPENSES

Docket 4434
Schedule DGB-COS-3B

EXPENSE ITEM		Allocation Symbol		General Water		Fire Service		Cust Service
Source of Supply Expenses								
Operation								
Operation Supervision and Engineering	\$ 1,400	A	100.0%	\$ 1,400	0.0%	\$ -	0.0%	\$ -
Operation Labor and Expenses	\$ 3,908	A	100.0%	\$ 3,908	0.0%	\$ -	0.0%	\$ -
Purchase Water	\$ -	A	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Miscellaneous Expenses	\$ -	A	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Rents	\$ -	A	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Total Operation	\$ 5,308			\$ 5,308		\$ -		\$ -
Maintenance								
Maintenance of Well and Springs	\$ -	A	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Maintenance of Supply Mains	\$ -	A	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Miscellaneous Expenses	\$ -	A	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Total Maintenance	\$ -			\$ -		\$ -		\$ -
Total Source of Supply Expenses	\$ 5,308			\$ 5,308		\$ -		\$ -
Pumping Expenses								
Operation								
Operation Supervision and Engineering	\$ 203	A	100.0%	\$ 203	0.0%	\$ -	0.0%	\$ -
Fuel for Power Production	\$ 6,435	A	100.0%	\$ 6,435	0.0%	\$ -	0.0%	\$ -
Fuel or Power Purchased for Production	\$ 210,429	A	100.0%	\$ 210,429	0.0%	\$ -	0.0%	\$ -
Pumping Labor and Expenses	\$ 75,791	A	100.0%	\$ 75,791	0.0%	\$ -	0.0%	\$ -
Miscellaneous Expenses	\$ 38,961	A	100.0%	\$ 38,961	0.0%	\$ -	0.0%	\$ -
Rents	\$ -	A	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Total Operation	\$ 331,819			\$ 331,819		\$ -		\$ -
Maintenance								
Maintenance Supervision and Engineering	\$ -	A	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Maintenance of Structures and Improvements	\$ 40,000	A	100.0%	\$ 40,000	0.0%	\$ -	0.0%	\$ -
Maintenance of Power Production Equipment	\$ 5,619	A	100.0%	\$ 5,619	0.0%	\$ -	0.0%	\$ -
Maintenance of Pumping Equipment	\$ 11,892	A	100.0%	\$ 11,892	0.0%	\$ -	0.0%	\$ -
Total Maintenance	\$ 57,511			\$ 57,511		\$ -		\$ -
Total Source of Supply Expenses	\$ 389,330			\$ 389,330		\$ -		\$ -
Water Treatment Expenses								
Operation								
Operation Supervision and Engineering	\$ 789	A	100.0%	\$ 789	0.0%	\$ -	0.0%	\$ -
Chemicals	\$ 52,735	A	100.0%	\$ 52,735	0.0%	\$ -	0.0%	\$ -
Operation Labor and Expenses	\$ 56,903	A	100.0%	\$ 56,903	0.0%	\$ -	0.0%	\$ -
Miscellaneous Expenses	\$ 44,025	A	100.0%	\$ 44,025	0.0%	\$ -	0.0%	\$ -
Total Operation	\$ 154,452			\$ 154,452		\$ -		\$ -
Maintenance								
Maintenance of Structures and Improvements	\$ -	A	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Maintenance Water Treatment Equipment	\$ -	A	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Total Maintenance	\$ -			\$ -		\$ -		\$ -
Total Water Treatment Expenses	\$ 154,452			\$ 154,452		\$ -		\$ -
Transmission and Distribution Expenses								
Operation								
Operation Supervision and Engineering	\$ 108,106	G	80.8%	\$ 87,360	1.6%	\$ 1,708	17.6%	\$ 19,048
Transmission and Distribution Line Expense	\$ 69,939	A	100.0%	\$ 69,939	0.0%	\$ -	0.0%	\$ -
Meter Expenses	\$ 44,671	C	0.0%	\$ -	0.0%	\$ -	100.0%	\$ 44,671
Miscellaneous Expenses	\$ 81,365	A	100.0%	\$ 81,365	0.0%	\$ -	0.0%	\$ -
Rents	\$ -	A	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Total Operation	\$ 304,081			\$ 238,664		\$ 1,708		\$ 63,719
Maintenance								
Maintenance Supervision and Engineering	\$ 4,539	G	80.8%	\$ 3,668	1.6%	\$ 72	17.6%	\$ 800
Maintenance of Structures and Improvements	\$ 16,361	A	100.0%	\$ 16,361	0.0%	\$ -	0.0%	\$ -
Maintenance of Dist. Reservoirs & Standpipe	\$ 43,383	S	100.0%	\$ 43,383	0.0%	\$ -	0.0%	\$ -
Maintenance of Trans. And Distribution Main	\$ 28,900	A	100.0%	\$ 28,900	0.0%	\$ -	0.0%	\$ -
Maintenance of Fire Mains	\$ -	E	0.0%	\$ -	100.0%	\$ -	0.0%	\$ -
Maintenance of Services	\$ 6,465	C	0.0%	\$ -	0.0%	\$ -	100.0%	\$ 6,465
Maintenance of Meters	\$ -	C	0.0%	\$ -	0.0%	\$ -	100.0%	\$ -
Maintenance of Hydrants	\$ 7,503	E	0.0%	\$ -	100.0%	\$ 7,503	0.0%	\$ -
Maintenance of Miscellaneous Plant	\$ -	G	80.8%	\$ -	1.6%	\$ -	17.6%	\$ -
Total Maintenance	\$ 107,151			\$ 92,312		\$ 7,575		\$ 7,265
Total Transmission and Distribution Expenses	\$ 411,232			\$ 330,976		\$ 9,283		\$ 70,984
Customer Accounts Expenses								
Operation								
Supervision	\$ -	C	0.0%	\$ -	0.0%	\$ -	100.0%	\$ -
Meter Reading Salaries	\$ 124,747	C	0.0%	\$ -	0.0%	\$ -	100.0%	\$ 124,747
Customer Records & Coll. Expense Labor	\$ 320,902	C	0.0%	\$ -	0.0%	\$ -	100.0%	\$ 320,902
Uncollectible Accounts	\$ -	C	0.0%	\$ -	0.0%	\$ -	100.0%	\$ -
Miscellaneous Expenses	\$ 17,283	C	0.0%	\$ -	0.0%	\$ -	100.0%	\$ 17,283

ALLOCATION OF RATE YEAR O EXPENSES

Docket 4434
Schedule DGB-COS-3B

Total Customer Accounts Expenses	<u>\$ 462,932</u>			<u>\$ -</u>		<u>\$ -</u>		<u>\$ 462,932</u>
Administrative and General Expenses								
Operation								
Administrative and General Salaries	\$ 135,437	M	58.5%	\$ 79,188	0.7%	\$ 1,015	40.8%	\$ 55,235
Office Supplies and Other Expenses	\$ 56,685	M	58.5%	\$ 33,143	0.7%	\$ 425	40.8%	\$ 23,118
Administrative Expenses Transferred	\$ (388,844)	M	58.5%	\$ (227,353)	0.7%	\$ (2,913)	40.8%	\$ (158,582)
Outside Service Employed	\$ 334,405	M	58.5%	\$ 195,523	0.7%	\$ 2,505	40.8%	\$ 136,380
Property Insurance	\$ 34,125	P	74.1%	\$ 25,286	3.4%	\$ 1,176	22.5%	\$ 7,663
Injuries and Damages	\$ 17,589	M	58.5%	\$ 10,284	0.7%	\$ 132	40.8%	\$ 7,173
Employee Pension and Benefits	\$ 381,565	L	44.1%	\$ 168,377	0.8%	\$ 3,063	55.1%	\$ 210,129
Regulatory Commission Expense	\$ 243,369	M	58.5%	\$ 142,295	0.7%	\$ 1,823	40.8%	\$ 99,253
Miscellaneous General Expenses	\$ 39,456	M	58.5%	\$ 23,069	0.7%	\$ 296	40.8%	\$ 16,091
Rents	\$ 19,861	M	58.5%	\$ 11,612	0.7%	\$ 149	40.8%	\$ 8,100
Total Operation	<u>\$ 873,648</u>			<u>\$ 461,426</u>		<u>\$ 7,670</u>		<u>\$ 404,560</u>
Maintenance								
Maintenance General Plant	\$ 9,464	P	74.1%	\$ 7,013	3.4%	\$ 326	22.5%	\$ 2,125
Total Maintenance	<u>\$ 9,464</u>			<u>\$ 7,013</u>		<u>\$ 326</u>		<u>\$ 2,125</u>
Total Administrative and General Expenses	<u>\$ 883,112</u>			<u>\$ 468,439</u>		<u>\$ 7,997</u>		<u>\$ 406,685</u>
Total Operation and Maintenance Expense	<u>\$ 2,306,366</u>	M	58.5%	<u>\$ 1,348,505</u>	0.7%	<u>\$ 17,279</u>	40.8%	<u>\$ 940,601</u>

ALLOCATION OF RATE YEAR O EXPENSES

Docket 4434
Schedule DGB-COS-3C

EXPENSE ITEM		Allocation Symbol		General Water		Fire Service		Cust Service
Source of Supply Expenses								
Operation								
Operation Supervision and Engineering	\$ 1,363	A	100.0%	\$ 1,363	0.0%	\$ -	0.0%	\$ -
Operation Labor and Expenses	\$ 2,049	A	100.0%	\$ 2,049	0.0%	\$ -	0.0%	\$ -
Purchase Water	\$ -	A	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Miscellaneous Expenses	\$ -	A	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Rents	\$ -	A	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Total Operation	\$ 3,412			\$ 3,412		\$ -		\$ -
Maintenance								
Maintenance of Well and Springs	\$ -	A	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Maintenance of Supply Mains	\$ -	A	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Miscellaneous Expenses	\$ -	A	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Total Maintenance	\$ -			\$ -		\$ -		\$ -
Total Source of Supply Expenses	\$ 3,412			\$ 3,412		\$ -		\$ -
Pumping Expenses								
Operation								
Operation Supervision and Engineering	\$ -	A	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Fuel for Power Production	\$ -	A	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Fuel or Power Purchased for Production	\$ -	A	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Pumping Labor and Expenses	\$ 32,331	A	100.0%	\$ 32,331	0.0%	\$ -	0.0%	\$ -
Miscellaneous Expenses	\$ -	A	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Rents	\$ -	A	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Total Operation	\$ 32,331			\$ 32,331		\$ -		\$ -
Maintenance								
Maintenance Supervision and Engineering	\$ -	A	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Maintenance of Structures and Improvement	\$ -	A	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Maintenance of Power Production Equipment	\$ -	A	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Maintenance of Pumping Equipment	\$ 6,002	A	100.0%	\$ 6,002	0.0%	\$ -	0.0%	\$ -
Total Maintenance	\$ 6,002			\$ 6,002		\$ -		\$ -
Total Source of Supply Expenses	\$ 38,333			\$ 38,333		\$ -		\$ -
Water Treatment Expenses								
Operation								
Operation Supervision and Engineering	\$ -	A	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Chemicals	\$ -	A	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Operation Labor and Expenses	\$ 26,503	A	100.0%	\$ 26,503	0.0%	\$ -	0.0%	\$ -
Miscellaneous Expenses	\$ -	A	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Total Operation	\$ 26,503			\$ 26,503		\$ -		\$ -
Maintenance								
Maintenance of Structures and Improvement	\$ -	A	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Maintenance Water Treatment Equipment	\$ -	A	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Total Maintenance	\$ -			\$ -		\$ -		\$ -
Total Water Treatment Expenses	\$ 26,503			\$ 26,503		\$ -		\$ -
Transmission and Distribution Expenses								
Operation								
Operation Supervision and Engineering	\$ 51,201	G	80.8%	\$ 41,376	1.6%	\$ 809	17.6%	\$ 9,022
Transmission and Distribution Line Expense	\$ 33,358	A	100.0%	\$ 33,358	0.0%	\$ -	0.0%	\$ -
Meter Expenses	\$ 26,842	C	0.0%	\$ -	0.0%	\$ -	100.0%	\$ 26,842
Miscellaneous Expenses	\$ 31,808	A	100.0%	\$ 31,808	0.0%	\$ -	0.0%	\$ -
Rents	\$ -	A	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Total Operation	\$ 143,209			\$ 106,542		\$ 809		\$ 35,864
Maintenance								
Maintenance Supervision and Engineering	\$ 2,395	G	80.8%	\$ 1,935	1.6%	\$ 38	17.6%	\$ 422
Maintenance of Structures and Improvement	\$ 6,621	A	100.0%	\$ 6,621	0.0%	\$ -	0.0%	\$ -
Maintenance of Dist. Reservoirs & Standpipe	\$ -	S	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Maintenance of Trans. And Distribution Main	\$ 13,817	A	100.0%	\$ 13,817	0.0%	\$ -	0.0%	\$ -
Maintenance of Fire Mains	\$ -	E	0.0%	\$ -	100.0%	\$ -	0.0%	\$ -
Maintenance of Services	\$ -	C	0.0%	\$ -	0.0%	\$ -	100.0%	\$ -
Maintenance of Meters	\$ -	C	0.0%	\$ -	0.0%	\$ -	100.0%	\$ -
Maintenance of Hydrants	\$ 2,740	E	0.0%	\$ -	100.0%	\$ 2,740	0.0%	\$ -
Maintenance of Miscellaneous Plant	\$ -	G	80.8%	\$ -	1.6%	\$ -	17.6%	\$ -
Total Maintenance	\$ 25,573			\$ 22,373		\$ 2,778		\$ 422
Total Transmission and Distribution Expenses	\$ 168,782		76.4%	\$ 128,915		\$ 3,587		\$ 36,286
Customer Accounts Expenses								
Operation								
Supervision	\$ -	C	0.0%	\$ -	0.0%	\$ -	100.0%	\$ -
Meter Reading Salaries	\$ 61,875	C	0.0%	\$ -	0.0%	\$ -	100.0%	\$ 61,875
Customer Records & Coll. Expense Labor	\$ 144,777	C	0.0%	\$ -	0.0%	\$ -	100.0%	\$ 144,777
Uncollectible Accounts	\$ -	C	0.0%	\$ -	0.0%	\$ -	100.0%	\$ -
Miscellaneous Expenses	\$ 3,115	C	0.0%	\$ -	0.0%	\$ -	100.0%	\$ 3,115

ALLOCATION OF RATE YEAR O EXPENSES

Docket 4434
Schedule DGB-COS-3C

Total Customer Accounts Expenses	<u>\$ 209,767</u>			<u>\$ -</u>		<u>\$ -</u>		<u>\$ 209,767</u>
Administrative and General Expenses								
Operation								
Administrative and General Salaries	\$ 118,984	L	44.1%	\$ 52,505	0.8%	\$ 955	55.1%	\$ 65,525
Office Supplies and Other Expenses	\$ -	L	44.1%	\$ -	0.8%	\$ -	55.1%	\$ -
Administrative Expenses Transferred	\$ -	L	44.1%	\$ -	0.8%	\$ -	55.1%	\$ -
Outside Service Employed	\$ -	L	44.1%	\$ -	0.8%	\$ -	55.1%	\$ -
Property Insurance	\$ -	L	44.1%	\$ -	0.8%	\$ -	55.1%	\$ -
Injuries and Damages	\$ -	L	44.1%	\$ -	0.8%	\$ -	55.1%	\$ -
Employee Pension and Benefits	\$ -	L	44.1%	\$ -	0.8%	\$ -	55.1%	\$ -
Regulatory Commission Expense	\$ -	L	44.1%	\$ -	0.8%	\$ -	55.1%	\$ -
Miscellaneous General Expenses	\$ -	L	44.1%	\$ -	0.8%	\$ -	55.1%	\$ -
Rents	\$ -	L	44.1%	\$ -	0.8%	\$ -	55.1%	\$ -
Total Operation	<u>\$ 118,984</u>			<u>\$ 52,505</u>		<u>\$ 955</u>		<u>\$ 65,525</u>
Maintenance								
Maintenance General Plant	\$ 5,424	L	44.1%	\$ 2,394	0.8%	\$ 44	55.1%	\$ 2,987
Total Maintenance	<u>\$ 5,424</u>			<u>\$ 2,394</u>		<u>\$ 44</u>		<u>\$ 2,987</u>
Total Administrative and General Expenses	<u>\$ 124,408</u>			<u>\$ 54,899</u>		<u>\$ 999</u>		<u>\$ 68,512</u>
Total Operation and Maintenance Expense	<u>\$ 571,205</u>	L	44.1%	<u>\$ 252,062</u>	0.8%	<u>\$ 4,586</u>	55.1%	<u>\$ 314,565</u>

ALLOCATION OF RATE YEAR PLANT IN SERVICE

Docket 4434
Schedule DGB-COS-3D

EXPENSE ITEM		Allocation Symbol		General Water		Fire Service		Cust Service
Plant Held for Future Use	\$ -	P	74.1%	\$ -	3.4%	\$ -	22.5%	\$ -
Intangible Plant								
Organization	\$ 51,107	P	74.1%	\$ 37,870	3.4%	\$ 1,762	22.5%	\$ 11,476
Misc. Intangibles	\$ 231,444	P	74.1%	\$ 171,497	3.4%	\$ 7,978	22.5%	\$ 51,969
Subtotal	\$ 282,551			\$ 209,367		\$ 9,739		\$ 63,445
Source of Supply								
Land & Land Rights	\$ 27,717	A	100.0%	\$ 27,717	0.0%	\$ -	0.0%	\$ -
Well & Springs	\$ 524,491	A	100.0%	\$ 524,491	0.0%	\$ -	0.0%	\$ -
Supply Mains	\$ 47,627	A	100.0%	\$ 47,627	0.0%	\$ -	0.0%	\$ -
Struct. & Other Source of Supply	\$ 106,861	A	100.0%	\$ 106,861	0.0%	\$ -	0.0%	\$ -
Subtotal	\$ 706,696			\$ 706,696		\$ -		\$ -
Pumping Plant								
Land & Land Rights	\$ 5,601	A	100.0%	\$ 5,601	0.0%	\$ -	0.0%	\$ -
Structures and Improvements	\$ 697,013	A	100.0%	\$ 697,013	0.0%	\$ -	0.0%	\$ -
Electric Pump Equip.	\$ 1,551,278	A	100.0%	\$ 1,551,278	0.0%	\$ -	0.0%	\$ -
Diesel Pump Equip.	\$ -	A	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Other Pump Equip.	\$ 113,127	A	100.0%	\$ 113,127	0.0%	\$ -	0.0%	\$ -
Subtotal	\$ 2,367,019			\$ 2,367,019		\$ -		\$ -
Water Treatment Plant								
Structures and Improvements	\$ 18,475	A	100.0%	\$ 18,475	0.0%	\$ -	0.0%	\$ -
Water Treatment Plant	\$ 475,019	A	100.0%	\$ 475,019	0.0%	\$ -	0.0%	\$ -
Subtotal	\$ 493,494			\$ 493,494		\$ -		\$ -
Transmission and Distribution Expenses								
Land & Land Rights	\$ 1,862	A	100.0%	\$ 1,862	0.0%	\$ -	0.0%	\$ -
Structures and Improvements	\$ 25,772	A	100.0%	\$ 25,772	0.0%	\$ -	0.0%	\$ -
Distribution Reservoirs & Standpipes	\$ 4,319,855	S	100.0%	\$ 4,319,855	0.0%	\$ -	0.0%	\$ -
Tran & Dist Mains	\$ 11,855,462	A	100.0%	\$ 11,855,462	0.0%	\$ -	0.0%	\$ -
Service	\$ 3,160,615	C	0.0%	\$ -	0.0%	\$ -	100.0%	\$ 3,160,615
Meter	\$ 2,830,356	C	0.0%	\$ -	0.0%	\$ -	100.0%	\$ 2,830,356
Hydrants	\$ 919,645	E	0.0%	\$ -	100.0%	\$ 919,645	0.0%	\$ -
Subtotal	\$ 23,113,567			\$ 16,202,951		\$ 919,645		\$ 5,990,971
General Plant								
Structures and Improvements	\$ 204,350	P	74.1%	\$ 151,421	3.4%	\$ 7,044	22.5%	\$ 45,885
Computer Hardware	\$ 467,776	P	74.1%	\$ 346,617	3.4%	\$ 16,124	22.5%	\$ 105,036
391A-CIS	\$ 800,629	P	74.1%	\$ 593,257	3.4%	\$ 27,596	22.5%	\$ 179,775
Stores and Equipment	\$ -	P	74.1%	\$ -	3.4%	\$ -	22.5%	\$ -
Tools, Shop & Garage Equip	\$ 86,631	P	74.1%	\$ 64,193	3.4%	\$ 2,986	22.5%	\$ 19,452
Laboratory Equipment	\$ -	P	74.1%	\$ -	3.4%	\$ -	22.5%	\$ -
Power Operated Equipment	\$ 15,685	P	74.1%	\$ 11,622	3.4%	\$ 541	22.5%	\$ 3,522
Communication Equipment	\$ 303,440	P	74.1%	\$ 224,846	3.4%	\$ 10,459	22.5%	\$ 68,135
Miscellaneous Equipment	\$ 79,677	P	74.1%	\$ 59,040	3.4%	\$ 2,746	22.5%	\$ 17,891
Subtotal	\$ 1,958,188			\$ 1,450,996		\$ 67,496		\$ 439,697
Total Plant in Service	\$ 28,921,515	P	74.1%	\$ 21,430,523	3.4%	\$ 996,880	22.5%	\$ 6,494,112

ALLOCATION OF RATE YEAR DEPRECIATION EXPENSES

Docket 4434
Schedule DGB-COS-3

EXPENSE ITEM		Allocation Symbol		General Water		Fire Service		Cust Service
Plant Held for Future Use	\$ -	P	74.1%	\$ -	3.4%	\$ -	22.5%	\$ -
Intangible Plant								
Organization	\$ -	P	74.1%	\$ -	3.4%	\$ -	22.5%	\$ -
Misc. Intangibles	\$ -	P	74.1%	\$ -	3.4%	\$ -	22.5%	\$ -
Subtotal	\$ -			\$ -		\$ -		\$ -
Source of Supply								
Land & Land Rights	\$ -	A	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Well & Springs	\$ 10,490	A	100.0%	\$ 10,490	0.0%	\$ -	0.0%	\$ -
Supply Mains	\$ 595	A	100.0%	\$ 595	0.0%	\$ -	0.0%	\$ -
Struct. & Other Source of Supply	\$ 2,105	A	100.0%	\$ 2,105	0.0%	\$ -	0.0%	\$ -
Subtotal	\$ 13,190			\$ 13,190		\$ -		\$ -
Pumping Plant								
Land & Land Rights	\$ -	A	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Structures and Improvements	\$ 13,830	A	100.0%	\$ 13,830	0.0%	\$ -	0.0%	\$ -
Electric Pump Equip.	\$ 60,584	A	100.0%	\$ 60,584	0.0%	\$ -	0.0%	\$ -
Diesel Pump Equip.	\$ -	A	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Other Pump Equip.	\$ 4,525	A	100.0%	\$ 4,525	0.0%	\$ -	0.0%	\$ -
Subtotal	\$ 78,939			\$ 78,939		\$ -		\$ -
Water Treatment Plant								
Structures and Improvements	\$ 369	A	100.0%	\$ 369	0.0%	\$ -	0.0%	\$ -
Water Treatment Plant	\$ 23,627	A	100.0%	\$ 23,627	0.0%	\$ -	0.0%	\$ -
Subtotal	\$ 23,996			\$ 23,996		\$ -		\$ -
Transmission and Distribution Expenses								
Land & Land Rights	\$ -	A	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Structures and Improvements	\$ 773	A	100.0%	\$ 773	0.0%	\$ -	0.0%	\$ -
Distribution Reservoirs & Standpipes	\$ 57,454	S	100.0%	\$ 57,454	0.0%	\$ -	0.0%	\$ -
Tran & Dist Mains	\$ 142,271	A	100.0%	\$ 142,271	0.0%	\$ -	0.0%	\$ -
Service	\$ 62,389	C	0.0%	\$ -	0.0%	\$ -	100.0%	\$ 62,389
Meter	\$ 82,804	C	0.0%	\$ -	0.0%	\$ -	100.0%	\$ 82,804
Hydrants	\$ 18,078	E	0.0%	\$ -	100.0%	\$ 18,078	0.0%	\$ -
Subtotal	\$ 363,769			\$ 200,498		\$ 18,078		\$ 145,193
General Plant								
Structures and Improvements	\$ 10,217	P	74.1%	\$ 7,571	3.4%	\$ 352	22.5%	\$ 2,294
Computer Hardware	\$ 55,813	P	74.1%	\$ 41,357	3.4%	\$ 1,924	22.5%	\$ 12,532
391A-CIS	\$ 74,456	P	74.1%	\$ 55,171	3.4%	\$ 2,566	22.5%	\$ 16,719
Stores and Equipment	\$ -	P	74.1%	\$ -	3.4%	\$ -	22.5%	\$ -
Tools, Shop & Garage Equip	\$ 7,762	P	74.1%	\$ 5,752	3.4%	\$ 268	22.5%	\$ 1,743
Laboratory Equipment	\$ -	P	74.1%	\$ -	3.4%	\$ -	22.5%	\$ -
Power Operated Equipment	\$ 1,569	P	74.1%	\$ 1,163	3.4%	\$ 54	22.5%	\$ 352
Communication Equipment	\$ 14,822	P	74.1%	\$ 10,983	3.4%	\$ 511	22.5%	\$ 3,328
Miscellaneous Equipment	\$ 1,594	P	74.1%	\$ 1,181	3.4%	\$ 55	22.5%	\$ 358
Subtotal	\$ 166,233			\$ 123,177		\$ 5,730		\$ 37,326
Total	\$ 646,127			\$ 439,800		\$ 23,808		\$ 182,519
Less Contributions	\$ (45,757)	B	83.0%	\$ (37,978)	0.0%	\$ -	17.0%	\$ (7,779)
Total Depreciation	\$ 600,370	D	66.9%	\$ 401,822	4.0%	\$ 23,808	29.1%	\$ 174,741

ALLOCATION SYMBOLS

Docket 4434
Schedule DGB-COS-3F

Allocation Symbol	General Water	Fire Service	Cust Service	
A	100.00%	0.00%	0.00%	Supply Production Treatment Pumping
B	83.00%	0.00%	17.00%	Contributed Capital
C	0.00%	0.00%	100.00%	Meter Services Customer Accts
D	66.93%	3.97%	29.11%	Depreciation
E	0.00%	100.00%	0.00%	Hydrants
F	64.50%	2.78%	32.72%	Total Cost Revenue Required
G	80.81%	1.58%	17.62%	T&D Supervision
L	44.13%	0.80%	55.07%	Labor
M	58.47%	0.75%	40.78%	Total O&M
P	74.10%	3.45%	22.45%	Plant Investment
R	73.49%	3.96%	22.54%	Rate Base
S	100.00%	0.00%	0.00%	Storage
T	68.63%	2.99%	28.38%	Taxes other than Income
X	90.00%	0.00%	10.00%	Misc Revenue

Symbol T - Taxes other than Income

Property	P	\$ 315,024	\$ 233,429.30	\$ 10,858.39	\$ 70,736.31
Payroll	L	\$ 59,265	\$ 26,152.51	\$ 475.77	\$ 32,637.44
Gross Receip	F	\$ 65,418	\$ 42,194.61	\$ 1,818.62	\$ 21,404.77
		<u>\$ 439,707</u>	<u>\$ 301,776</u>	<u>\$ 13,153</u>	<u>\$ 124,779</u>
			68.63%	2.99%	28.38%

FIRE SERVICE CHARGES**Docket 4434
Schedule DGB-COS-4**

<u>Public Fire Service</u>	Quarterly	Monthly
Fire Hydrants	\$ 194.79	\$ 64.93

<u>Public Fire Service</u>			
Size			
2.5	\$	36.83	\$ 22.95
3	\$	49.78	\$ 27.26
4	\$	87.86	\$ 39.96
6	\$	224.85	\$ 85.62
8	\$	461.04	\$ 164.35
10	\$	816.39	\$ 282.80
12	\$	1,308.71	\$ 446.91
16	\$	2,771.02	\$ 934.34

ALLOCATION OF FIRE SERVICE EXPENSES TO PUBLIC AND PRIVATE FIRE SERVICE

Docket 4434
Schedule DGB-COS-4A

	<u>Number</u>	<u>Demand Factor (1)</u>	<u>No. of Equivalents</u>	<u>Percentage of Demand</u>	<u>Revenue Required</u>	
<u>Public Fire Service</u>						
Fire Hydrants	658	111.3	73,243	75.8%	\$ 383,652	
					\$ 129,026	(2) Hydrant Costs
<u>Private Fire Service</u>					\$ 512,678	
Size						0 Adjustment
2.5	5	11.1	56		\$ 512,678	
3	0	18.0	-			
4	20	38.3	766			
6	139	111.3	15,472			
8	27	237.2	6,404			
10	0	426.6	-			
12	1	689.0	689			
16	0	1,468.4	-			
	<u>192</u>		<u>23,387</u>	<u>24.2%</u>	\$ 122,504	
	850		96,630	100.0%	\$ 635,182	

(1) Based on size to the 2.63 power

(2) direct hydrant fire allocation from Sch 3

(3) Fire Cost adjusted and reallocated to retail base used by \$325,000

Allocation of Water based on Class Demand (Max Day / Peak Hour)	\$ 1,012,311
Subsity From Base Water	<u>\$ (506,156)</u>
	<u><u>\$ 506,156</u></u>

DETERMINATION OF FIRE SERVICE CHARGES

Docket 4434
Schedule DGB-COS-4B

	<u>Number</u>	<u>Demand Factor (1)</u>	<u>No. of Equivalents</u>
<u>Public Fire Service</u>			
Public Fire Allocation	\$ 512,678		
Fire Hydrants	658	111.3	\$ 779.15 / year
			\$ 194.79 / quarter
			\$ 64.93 / month

Public Fire Service

Private Fire Allocation (1)	\$ 175,516		
No. of Equivalent Services	23,387		\$ 7.50 / year

Private Fire Service

		<u>Demand Costs</u>			<u>Billing</u>	<u>Total Charges</u>	
Size		<u>Annual</u>	<u>Quarterly</u>	<u>Monthly</u>		<u>Quarterly</u>	<u>Monthly</u>
2.5	11.1	\$ 83.30	\$ 20.83	\$ 6.94	\$ 16.00	\$ 36.83	\$ 22.95
3	18.0	\$ 135.09	\$ 33.77	\$ 11.26	\$ 16.00	\$ 49.78	\$ 27.26
4	38.3	\$ 287.43	\$ 71.86	\$ 23.95	\$ 16.00	\$ 87.86	\$ 39.96
6	111.3	\$ 835.37	\$ 208.84	\$ 69.61	\$ 16.00	\$ 224.85	\$ 85.62
8	237.2	\$ 1,780.14	\$ 445.04	\$ 148.35	\$ 16.00	\$ 461.04	\$ 164.35
10	426.6	\$ 3,201.55	\$ 800.39	\$ 266.80	\$ 16.00	\$ 816.39	\$ 282.80
12	689.0	\$ 5,170.82	\$ 1,292.70	\$ 430.90	\$ 16.00	\$ 1,308.71	\$ 446.91
16	1,468.4	\$ 11,020.07	\$ 2,755.02	\$ 918.34	\$ 16.00	\$ 2,771.02	\$ 934.34

(1) Private portion of Fire protection class demand	\$ 122,504
Additional service line costs (2)	\$ 53,012
	<u>\$ 175,516</u>

(2) Service Line Maintenance Costs	\$ 10,790
Service Line Depreciation Costs	\$ 59,242
Service Line ROI	\$ 229,972
	<u>\$ 300,004</u>
	17.7%

Additional allocation to Private Fire \$ 53,012 Allocated from Customer Service Charge

				Metered Water Services		Private Fire Services	
Meter Service	Service Size	Equivalent	Number	Equivalents	Number	Equivalents	
5/8	1	1	7407	7,407	0	-	
3/4	1	1.1	4	4	0	-	
1	1.5	1.8	279	502	0	-	
1 1/2	2.5	3.3	75	248	5	17	
2	3	4.6	157	722	0	-	
3	4	6.3	13	82	20	126	
4	6	9.6	2	19	139	1,334	
6	8	16.9	6	101	27	456	
8 & Up	>>10	29.6	2	59	1	30	
Total				9,145		1,963	
				82.3%		17.7%	

COST BASED SERVICE CHARGES

Docket 4434
Schedule DGB-COS-5

Meter Service	Quarterly	Monthly
5/8	\$ 27.52	\$ 13.74
3/4	\$ 29.59	\$ 14.43
1	\$ 44.06	\$ 19.25
1 1/2	\$ 75.07	\$ 29.59
2	\$ 101.94	\$ 38.55
3	\$ 137.08	\$ 50.26
4	\$ 205.30	\$ 73.00
6	\$ 356.20	\$ 123.30
8 & Up	\$ 618.73	\$ 210.81

SUMMARY RATE YEAR CUSTOMER SERVICE EXPENSE ALLOCATION

Docket 4434
Schedule DGB-COS-5A

		Allocation Symbol		Customer Meter		Customer Bill
Operations & Maintenance	\$ 940,601	OO	13.8%	\$ 129,508	86.2%	\$ 811,093
Depreciation	\$ 174,741	DD	92.6%	\$ 161,781	7.4%	\$ 12,960
Taxes other than Income	\$ 124,779	TT	69.0%	\$ 86,146	30.9%	\$ 38,590
Total Operating	\$ 1,240,120			\$ 377,435		\$ 862,642
Federal Income Tax	\$ 112,540	RR	101.5%	\$ 114,227	-1.5%	\$ (1,693)
Return on Rate Base	\$ 312,825	RR	101.5%	\$ 317,513	-1.5%	\$ (4,705)
Total Revenue Required	\$ 1,665,486			\$ 809,175		\$ 856,244
Less:						
Misc Income/Turnoff	\$ 807	XX	0.0%	\$ -	100.0%	\$ 807
Other Water Revenue	\$ 2,727	XX	0.0%	\$ -	100.0%	\$ 2,727
Required from Rates	\$ 1,661,952			\$ 809,175		\$ 852,710

ALLOCATION OF CUSTOMER SERVICE RATE BASE

Docket 4434
Schedule DGB-COS-5B

		Allocation Symbol		Customer Meter		Customer Bill
Average Utility plant in Service	\$ 6,320,744	II	98.3%	\$ 6,211,836	1.7%	\$ 108,908
Less:						
Accumulated Amortization	\$ (1,578,847)	RR	101.5%	\$ (1,602,505)	-1.5%	\$ 23,748
Contributions	\$ (600,687)	AA	100.0%	\$ (600,687)	0.0%	\$ -
Defreed Income Tax	\$ (415,349)	RR	101.5%	\$ (421,572)	-1.5%	\$ 6,248
Unamortized ITC	\$ (20,085)	RR	101.5%	\$ (20,386)	-1.5%	\$ 302
1/13th Unfunded FAS 106	\$ (309,392)	LL	14.7%	\$ (45,626)	85.3%	\$ (263,766)
Plus:						
Customer Advances	\$ -	RR	101.5%	\$ -	-1.5%	\$ -
Materials & Supplies	\$ 19,400	RR	101.5%	\$ 19,691	-1.5%	\$ (292)
Working Capital	\$ 94,130	FF	55.2%	\$ 51,960	44.6%	\$ 41,982
Deferred Tank Painting	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Deferred Rate Case	\$ 65,233	FF	55.2%	\$ 36,008	44.6%	\$ 29,094
Deferred Operations	\$ -	OO	13.8%	\$ -	86.2%	\$ -
Deferred Acquisitions	\$ -	II	98.3%	\$ -	1.7%	\$ -
Total Rate Base	<u>\$ 3,575,147</u>	RR	101.5%	<u>\$ 3,628,719</u>	-1.5%	<u>\$ (53,776)</u>

ALLOCATION OF RATE YEAR O&M EXPENSES

Docket 4434
Schedule DGB-COS-5C

EXPENSE ITEM		Allocation Symbol		Customer Meter		Customer Bill
Source of Supply Expenses						
Operation						
Operation Supervision and Engineering	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Operation Labor and Expenses	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Purchase Water	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Miscellaneous Expenses	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Rents	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Total Operation	\$ -			\$ -		\$ -
Maintenance						
Maintenance of Well and Springs	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Maintenance of Supply Mains	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Miscellaneous Expenses	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Total Maintenance	\$ -			\$ -		\$ -
Total Source of Supply Expenses	\$ -			\$ -		\$ -
Pumping Expenses						
Operation						
Operation Supervision and Engineering	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Fuel for Power Production	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Fuel or Power Purchased for Production	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Pumping Labor and Expenses	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Miscellaneous Expenses	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Rents	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Total Operation	\$ -			\$ -		\$ -
Maintenance						
Maintenance Supervision and Engineering	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Maintenance of Structures and Improvement	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Maintenance of Power Production Equipment	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Maintenance of Pumping Equipment	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Total Maintenance	\$ -			\$ -		\$ -
Total Source of Supply Expenses	\$ -			\$ -		\$ -
Water Treatment Expenses						
Operation						
Operation Supervision and Engineering	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Chemicals	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Operation Labor and Expenses	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Miscellaneous Expenses	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Total Operation	\$ -			\$ -		\$ -
Maintenance						
Maintenance of Structures and Improvement	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Maintenance Water Treatment Equipment	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Total Maintenance	\$ -			\$ -		\$ -
Total Water Treatment Expenses	\$ -			\$ -		\$ -
Transmission and Distribution Expenses						
Operation						
Operation Supervision and Engineering	\$ 19,048	AA	100.0%	\$ 19,048	0.0%	\$ -
Transmission and Distribution Line Expense	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Meter Expenses	\$ 44,671	AA	100.0%	\$ 44,671	0.0%	\$ -
Miscellaneous Expenses	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Rents	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Total Operation	\$ 63,719			\$ 63,719		\$ -
Maintenance						
Maintenance Supervision and Engineering	\$ 800	AA	100.0%	\$ 800	0.0%	\$ -
Maintenance of Structures and Improvement	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Maintenance of Dist. Reservoirs & Standpipe	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Maintenance of Trans. And Distribution Main	\$ -	AA	100.0%	\$ -	0.0%	\$ -

ALLOCATION OF RATE YEAR O&M EXPENSES

Docket 4434
Schedule DGB-COS-5C

Maintenance of Fire Mains	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Maintenance of Services	\$ 6,465	AA	100.0%	\$ 6,465	0.0%	\$ -
Maintenance of Meters	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Maintenance of Hydrants	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Maintenance of Miscellaneous Plant	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Total Maintenance	<u>\$ 7,265</u>			<u>\$ 7,265</u>		<u>\$ -</u>
Total Transmission and Distribution Expenses	<u>\$ 70,984</u>			<u>\$ 70,984</u>		<u>\$ -</u>

Customer Accounts Expenses

Operation						
Supervision	\$ -	BB	0.0%	\$ -	100.0%	\$ -
Meter Reading Salaries	\$ 124,747	BB	0.0%	\$ -	100.0%	\$ 124,747
Customer Records & Coll. Expense Labor	\$ 320,902	BB	0.0%	\$ -	100.0%	\$ 320,902
Uncollectible Accounts	\$ -	BB	0.0%	\$ -	100.0%	\$ -
Miscellaneous Expenses	\$ 17,283	BB	0.0%	\$ -	100.0%	\$ 17,283
Total Customer Accounts Expenses	<u>\$ 462,932</u>		#N/A	<u>\$ -</u>	#N/A	<u>\$ 462,932</u>

Administrative and General Expenses

Operation						
Administrative and General Salaries	\$ 55,235	CC	18.6%	\$ 10,274	81.4%	\$ 44,961
Office Supplies and Other Expenses	\$ 23,118	CC	18.6%	\$ 4,300	81.4%	\$ 18,818
Administrative Expenses Transferred	\$ (158,582)	CC	18.6%	\$ (29,496)	81.4%	\$ (129,085)
Outside Service Employed	\$ 136,380	CC	18.6%	\$ 25,367	81.4%	\$ 111,013
Property Insurance	\$ 7,663	CC	18.6%	\$ 1,425	81.4%	\$ 6,237
Injuries and Damages	\$ 7,173	CC	18.6%	\$ 1,334	81.4%	\$ 5,839
Employee Pension and Benefits	\$ 210,129	LL	14.7%	\$ 30,988	85.3%	\$ 179,141
Regulatory Commission Expense	\$ 99,253	CC	18.6%	\$ 18,461	81.4%	\$ 80,792
Miscellaneous General Expenses	\$ 16,091	CC	18.6%	\$ 2,993	81.4%	\$ 13,098
Rents	\$ 8,100	CC	18.6%	\$ 1,507	81.4%	\$ 6,593
Total Operation	<u>\$ 404,560</u>			<u>\$ 67,152</u>		<u>\$ 337,408</u>
Maintenance						
Maintenance General Plant	\$ 2,125	CC	18.6%	\$ 395	81.4%	\$ 1,730
Total Maintenance	<u>\$ 2,125</u>			<u>\$ 395</u>		<u>\$ 1,730</u>
Total Administrative and General Expenses	<u>\$ 406,685</u>			<u>\$ 67,547</u>		<u>\$ 339,138</u>
Total Operation and Maintenance Expense	<u>\$ 940,601</u>	OO	13.8%	<u>\$ 138,531</u>	86.2%	<u>\$ 802,070</u>

ALLOCATION OF CUSTOMER SERVICE LABOR

Docket 4434
Schedule DGB-COS-5D

EXPENSE ITEM		Allocation Symbol		Customer Meter		Customer Bill
Source of Supply Expenses						
Operation						
Operation Supervision and Engineering	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Operation Labor and Expenses	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Purchase Water	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Miscellaneous Expenses	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Rents	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Total Operation	\$ -			\$ -		\$ -
Maintenance						
Maintenance of Well and Springs	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Maintenance of Supply Mains	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Miscellaneous Expenses	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Total Maintenance	\$ -			\$ -		\$ -
Total Source of Supply Expenses	\$ -			\$ -		\$ -
Pumping Expenses						
Operation						
Operation Supervision and Engineering	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Fuel for Power Production	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Fuel or Power Purchased for Production	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Pumping Labor and Expenses	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Miscellaneous Expenses	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Rents	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Total Operation	\$ -			\$ -		\$ -
Maintenance						
Maintenance Supervision and Engineering	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Maintenance of Structures and Improvement	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Maintenance of Power Production Equipment	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Maintenance of Pumping Equipment	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Total Maintenance	\$ -			\$ -		\$ -
Total Source of Supply Expenses	\$ -			\$ -		\$ -
Water Treatment Expenses						
Operation						
Operation Supervision and Engineering	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Chemicals	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Operation Labor and Expenses	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Miscellaneous Expenses	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Total Operation	\$ -			\$ -		\$ -
Maintenance						
Maintenance of Structures and Improvement	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Maintenance Water Treatment Equipment	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Total Maintenance	\$ -			\$ -		\$ -
Total Water Treatment Expenses	\$ -			\$ -		\$ -
Transmission and Distribution Expenses						
Operation						
Operation Supervision and Engineering	\$ 9,022	AA	100.0%	\$ 9,022	0.0%	\$ -
Transmission and Distribution Line Expense	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Meter Expenses	\$ 26,842	AA	100.0%	\$ 26,842	0.0%	\$ -
Miscellaneous Expenses	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Rents	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Total Operation	\$ 35,864			\$ 35,864		\$ -
Maintenance						
Maintenance Supervision and Engineering	\$ 422	AA	100.0%	\$ 422	0.0%	\$ -
Maintenance of Structures and Improvement	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Maintenance of Dist. Reservoirs & Standpipe	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Maintenance of Trans. And Distribution Main	\$ -	AA	100.0%	\$ -	0.0%	\$ -

ALLOCATION OF CUSTOMER SERVICE LABOR

Docket 4434
Schedule DGB-COS-5D

Maintenance of Fire Mains	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Maintenance of Services	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Maintenance of Meters	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Maintenace of Hydrants	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Maintenance of Miscellaneous Plant	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Total Maintenance	<u>\$ 422</u>			<u>\$ 422</u>		<u>\$ -</u>
Total Transmission and Distribution Expenses	<u>\$ 36,286</u>			<u>\$ 36,286</u>		<u>\$ -</u>

Customer Accounts Expenses

Operation						
Supervision	\$ -	BB	0.0%	\$ -	100.0%	\$ -
Meter Reading Salaries	\$ 61,875	BB	0.0%	\$ -	100.0%	\$ 61,875
Customer Records & Coll. Expense Labor	\$ 144,777	BB	0.0%	\$ -	100.0%	\$ 144,777
Uncollectible Accounts	\$ -	BB	0.0%	\$ -	100.0%	\$ -
Miscellaneous Expenses	\$ 3,115	BB	0.0%	\$ -	100.0%	\$ 3,115
Total Customer Accounts Expenses	<u>\$ 209,767</u>			<u>\$ -</u>		<u>\$ 209,767</u>

Administrative and General Expenses

Operation						
Administrative and General Salaries	\$ 65,525	LL	14.7%	\$ 9,663	85.3%	\$ 55,862
Office Supplies and Other Expenses	\$ -	LL	14.7%	\$ -	85.3%	\$ -
Administrative Expenses Transferred	\$ -	LL	14.7%	\$ -	85.3%	\$ -
Outside Service Employed	\$ -	LL	14.7%	\$ -	85.3%	\$ -
Property Insurance	\$ -	LL	14.7%	\$ -	85.3%	\$ -
Injuries and Damages	\$ -	LL	14.7%	\$ -	85.3%	\$ -
Employee Pension and Benefits	\$ -	LL	14.7%	\$ -	85.3%	\$ -
Regulatory Commission Expense	\$ -	LL	14.7%	\$ -	85.3%	\$ -
Miscellaneous General Expenses	\$ -	LL	14.7%	\$ -	85.3%	\$ -
Rents	\$ -	LL	14.7%	\$ -	85.3%	\$ -
Total Operation	<u>\$ 65,525</u>			<u>\$ 9,663</u>		<u>\$ 55,862</u>
Maintenance						
Maintenance General Plant	\$ 2,987	LL	14.7%	\$ 440	85.3%	\$ 2,547
Total Maintenance	<u>\$ 2,987</u>			<u>\$ 440</u>		<u>\$ 2,547</u>
Total Administrative and General Expenses	<u>\$ 68,512</u>			<u>\$ 10,104</u>		<u>\$ 58,408</u>
Total Operation and Maintenance Expense	<u>\$ 314,565</u>	LL	14.7%	<u>\$ 46,389</u>	85.3%	<u>\$ 268,175</u>

ALLOCATION OF RATE YEAR CUSTOMER SERVICE PLANT IN SERVICE

Docket 4434
Schedule DGB-COS-5E

EXPENSE ITEM		Allocation Symbol		Customer Meter		Customer Bill
Plant Held for Future Use	\$ -	II	98.3%	\$ -	1.7%	\$ -
Intangible Plant						
Organization	\$ 11,476	II	98.3%	\$ 11,278	1.7%	\$ 198
Misc. Intangibles	\$ 51,969	II	98.3%	\$ 51,074	1.7%	\$ 895
Subtotal	\$ 63,445			\$ 62,352		\$ 1,093
Source of Supply						
Land & Land Rights	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Well & Springs	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Supply Mains	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Struct. & Other Source of Supply	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Subtotal	\$ -			\$ -		\$ -
Pumping Plant						
Land & Land Rights	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Structures and Improvements	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Electric Pump Equip.	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Diesel Pump Equip.	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Other Pump Equip.	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Subtotal	\$ -			\$ -		\$ -
Water Treatment Plant						
Structures and Improvements	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Water Treatment Plant	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Subtotal	\$ -			\$ -		\$ -
Transmission and Distribution Expenses						
Land & Land Rights	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Structures and Improvements	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Distribution Reservoirs & Standpipes	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Tran & Dist Mains	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Service	\$ 3,160,615	AA	100.0%	\$ 3,160,615	0.0%	\$ -
Meter	\$ 2,830,356	AA	100.0%	\$ 2,830,356	0.0%	\$ -
Hydrants	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Subtotal	\$ 5,990,971			\$ 5,990,971		\$ -
General Plant						
Structures and Improvements	\$ 45,885	II	98.3%	\$ 45,095	1.7%	\$ 791
Computer Hardware	\$ 105,036	BB	0.0%	\$ -	100.0%	\$ 105,036
391A-CIS	\$ 179,775	II	98.3%	\$ 176,678	1.7%	\$ 3,098
Stores and Equipment	\$ -	II	98.3%	\$ -	1.7%	\$ -
Tools, Shop & Garage Equip	\$ 19,452	II	98.3%	\$ 19,117	1.7%	\$ 335
Laboratory Equipment	\$ -	II	98.3%	\$ -	1.7%	\$ -
Power Operated Equipment	\$ 3,522	II	98.3%	\$ 3,461	1.7%	\$ 61
Communication Equipment	\$ 68,135	II	98.3%	\$ 66,961	1.7%	\$ 1,174
Miscellaneous Equipment	\$ 17,891	II	98.3%	\$ 17,583	1.7%	\$ 308
Subtotal	\$ 439,697			\$ 328,895		\$ 110,802
Total Plant in Service	\$ 6,494,112	II	98.3%	\$ 6,382,217	1.7%	\$ 111,895

ALLOCATION OF RATE YEAR CUSTOMER SERVICE DEPRECIATION EXPENSES

Docket 4434
Schedule DGB-COS-5F

EXPENSE ITEM		Allocation Symbol		General Water		Fire Service
Plant Held for Future Use	\$ -	II	98.3%	\$ -	1.7%	\$ -
Intangible Plant						
Organization	\$ -	II	98.3%	\$ -	1.7%	\$ -
Misc. Intangibles	\$ -	II	98.3%	\$ -	1.7%	\$ -
Subtotal	\$ -			\$ -		\$ -
Source of Supply						
Land & Land Rights	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Well & Springs	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Supply Mains	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Struct. & Other Source of Supply	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Subtotal	\$ -			\$ -		\$ -
Pumping Plant						
Land & Land Rights	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Structures and Improvements	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Electric Pump Equip.	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Diesel Pump Equip.	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Other Pump Equip.	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Subtotal	\$ -			\$ -		\$ -
Water Treatment Plant						
Structures and Improvements	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Water Treatment Plant	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Subtotal	\$ -			\$ -		\$ -
Transmission and Distribution Expenses						
Land & Land Rights	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Structures and Improvements	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Distribution Reservoirs & Standpipes	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Tran & Dist Mains	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Service	\$ 62,389	AA	100.0%	\$ 62,389	0.0%	\$ -
Meter	\$ 82,804	AA	100.0%	\$ 82,804	0.0%	\$ -
Hydrants	\$ -	AA	100.0%	\$ -	0.0%	\$ -
Subtotal	\$ 145,193			\$ 145,193		\$ -
General Plant						
Structures and Improvements	\$ 2,294	II	98.3%	\$ 2,255	1.7%	\$ 40
Computer Hardware	\$ 12,532	BB	0.0%	\$ -	100.0%	\$ 12,532
391A-CIS	\$ 16,719	II	98.3%	\$ 16,430	1.7%	\$ 288
Stores and Equipment	\$ -	II	98.3%	\$ -	1.7%	\$ -
Tools, Shop & Garage Equip	\$ 1,743	II	98.3%	\$ 1,713	1.7%	\$ 30
Laboratory Equipment	\$ -	II	98.3%	\$ -	1.7%	\$ -
Power Operated Equipment	\$ 352	II	98.3%	\$ 346	1.7%	\$ 6
Communication Equipment	\$ 3,328	II	98.3%	\$ 3,271	1.7%	\$ 57
Miscellaneous Equipment	\$ 358	II	98.3%	\$ 352	1.7%	\$ 6
Subtotal	\$ 37,326			\$ 24,367		\$ 12,960
Total	\$ 182,519			\$ 169,560		\$ 12,960
Less Contributions	\$ (7,779)	AA	100.0%	\$ (7,779)	0.0%	\$ -
Total Depreciation	\$ 174,741	D	92.6%	\$ 161,781	7.4%	\$ 12,960

CUSTOMER SERVICE ALLOCATION SYMBOLS

Docket 4434
Schedule DGB-COS-5G

<u>Allocation Symbol</u>	<u>Customer Meter</u>	<u>Customer Bill</u>
AA	100.00%	0.00% Supply Production Treatment Pumping
BB	0.00%	100.00% Billing
CC	18.60%	81.40% O&M G&A
DD	92.58%	7.42% Depreciation
FF	55.20%	44.60% Total Cost Revenue Required
II	98.28%	1.72% Plant Investment
JJ		CAPITAL/DEBT
LL	14.75%	85.25% Labor
OO	13.77%	86.23% Total O&M
RR	101.50%	-1.50% Rate Base
TT	69.04%	30.93% Taxes other than Income
XX	0.00%	100.00% Misc Revenue

Symbol T - Taxes other than Income

Property

Payroll	II	\$ 70,736	\$ 69,517.51	\$ 1,218.80
Gross Receipts	LL	\$ 32,637	\$ 4,813.07	\$ 27,824.36
	FF	\$ 21,405	\$ 11,815.43	\$ 9,546.53
		<u>\$ 124,779</u>	<u>\$ 86,146</u>	<u>\$ 38,590</u>
			69.04%	30.93%

DETERMINATION OF EQUIVALENT METERS

Docket 4434
Schedule DGB-COS-5H

Meter Service	Equivalent	Metered Water Services	
		Number	Equivalents
5/8	1	7407	7,407
3/4	1.1	4	4
1	1.8	279	502
1 1/2	3.3	75	248
2	4.6	157	722
3	6.3	13	82
4	9.6	2	19
6	16.9	6	101
8 & Up	29.6	2	59
Total			<u><u>9,145</u></u>

DETERMINATION OF SERVICE CHARGES

**Docket 4434
Schedule DGB-COS-51**

	<u>Number</u>	<u>Demand Factor (1)</u>	<u>No. of Equivalents</u>
<u>Billing Charge</u>			
Cust. Billing Allocation (1)	\$ 523,710		
Number of Billings	32724		\$ 16.00 / year

<u>Meter Charge</u>			
Customer Meter Allocation (2)	\$ 756,163		
No. of Equivalent meters	9,145		\$ 82.69 / year

<u>Total Service Charges</u>		<u>Quarterly Accounts</u>			<u>Quarterly Accounts</u>		
<u>Size</u>		<u>Meter</u>	<u>Billing</u>	<u>Total</u>	<u>Meter</u>	<u>Billing</u>	<u>Total</u>
5/8	1	\$ 20.67	\$ 6.85	\$ 27.52	\$ 6.89	\$ 6.85	\$ 13.74
3/4	1.1	\$ 22.74	\$ 6.85	\$ 29.59	\$ 7.58	\$ 6.85	\$ 14.43
1	1.8	\$ 37.21	\$ 6.85	\$ 44.06	\$ 12.40	\$ 6.85	\$ 19.25
1 1/2	3.3	\$ 68.22	\$ 6.85	\$ 75.07	\$ 22.74	\$ 6.85	\$ 29.59
2	4.6	\$ 95.09	\$ 6.85	\$ 101.94	\$ 31.70	\$ 6.85	\$ 38.55
3	6.3	\$ 130.23	\$ 6.85	\$ 137.08	\$ 43.41	\$ 6.85	\$ 50.26
4	9.6	\$ 198.45	\$ 6.85	\$ 205.30	\$ 66.15	\$ 6.85	\$ 73.00
6	16.9	\$ 349.35	\$ 6.85	\$ 356.20	\$ 116.45	\$ 6.85	\$ 123.30
8 & Up	29.6	\$ 611.88	\$ 6.85	\$ 618.73	\$ 203.96	\$ 6.85	\$ 210.81

(1) Billing Allocation unadjusted	\$ 852,710	
amount reallocated to base retail rates	\$ (329,000)	Subsity from Base Water
	<u>\$ 523,710</u>	

(2) Service Line Maintenance Costs	\$ 809,175
amount assigned to private fire	\$ (53,012)
	<u>\$ 756,163</u>

SUMMARY RATE YEAR GENERAL WATER EXPENSE ALLOCATIONDocket 4434
Schedule DGB-COS-6

			Allocation									
			Symbol	Base		Max Day		Peak Hour				
Operations & Maintenance	\$	1,348,505	mm	54.8%	\$	738,603	34.8%	\$	468,968	10.5%	\$	140,935
Depreciation	\$	401,822	dd	32.8%	\$	131,614	45.7%	\$	183,529	21.6%	\$	86,679
Taxes other than Income	\$	301,776	tt	33.0%	\$	99,652	43.4%	\$	131,062	23.5%	\$	71,063
Total Operating	\$	2,052,103			\$	969,869		\$	783,558		\$	298,676
Federal Income Tax	\$	366,917	rr	29.5%	\$	108,195	44.3%	\$	162,614	26.2%	\$	96,108
Return on Rate Base	\$	1,019,909	rr	29.5%	\$	300,748	44.3%	\$	452,012	26.2%	\$	267,148
Total Revenue Required	\$	3,438,929			\$	1,378,812		\$	1,398,185		\$	661,932
Less:												
Misc Income/Turnoff	\$	7,259	xx	100.0%	\$	7,259	0.0%	\$	-	0.0%	\$	-
Other Water Revenue	\$	24,545	xx	100.0%	\$	24,545	0.0%	\$	-	0.0%	\$	-
Required from Rates	\$	3,407,126			\$	1,347,009		\$	1,398,185		\$	661,932

ALLOCATION OF GENERAL WATER RATE BASE TO BASE EXTRA CAPACITY

Docket 4434
Schedule DGB-COS-6A

		Allocation Symbol		Base		Max Day		Peak Hour
Average Utility plant in Service	\$ 20,858,409	pp	30.2%	\$ 6,296,569	44.0%	\$ 9,168,406	25.9%	\$ 5,393,435
Less:								
Accumulated Amortization	\$ (5,147,536)	rr	29.5%	\$ (1,517,891)	44.3%	\$ (2,281,332)	26.2%	\$ (1,348,313)
Contributions	\$ (2,932,768)	bb	33.7%	\$ (988,415)	41.5%	\$ (1,215,765)	24.8%	\$ (728,587)
Defreed Income Tax	\$ (1,354,167)	rr	29.5%	\$ (399,313)	44.3%	\$ (600,152)	26.2%	\$ (354,702)
Unamortized ITC	\$ (65,483)	rr	29.5%	\$ (19,309)	44.3%	\$ (29,021)	26.2%	\$ (17,152)
1/13th Unfunded FAS 106	\$ (247,917)	ll	38.5%	\$ (95,481)	45.2%	\$ (112,166)	16.2%	\$ (40,271)
Plus:								
Customer Advances	\$ -	rr	29.5%	\$ -	44.3%	\$ -	26.2%	\$ -
Materials & Supplies	\$ 63,251	rr	29.5%	\$ 18,651	44.3%	\$ 28,032	26.2%	\$ 16,568
Working Capital	\$ 185,556	ff	45.3%	\$ 84,057	39.4%	\$ 73,109	15.3%	\$ 28,390
Deferred Tank Painting	\$ 168,165	ss	0.0%	\$ -	50.0%	\$ 84,083	50.0%	\$ 84,083
Deferred Rate Case	\$ 128,591	ff	45.3%	\$ 58,252	39.4%	\$ 50,665	15.3%	\$ 19,674
Deferred Operations	\$ -	mm	54.8%	\$ -	34.8%	\$ -	10.5%	\$ -
Deferred Acquisitions	\$ -	pp	30.2%	\$ -	44.0%	\$ -	25.9%	\$ -
Total Rate Base	<u>\$ 15,859,819</u>	rr	29.5%	<u>\$ 3,437,119</u>	44.3%	<u>\$ 5,165,858</u>	26.2%	<u>\$ 3,053,125</u>

ALLOCATION OF GENERAL WATER RATE YEAR O&M EXPENSES TO BASE AND EXTRA CAPACITY

Docket 4434
Schedule DGB-COS-6B

EXPENSE ITEM		Allocation Symbol		Base		Max Day		Peak Hour
Source of Supply Expenses								
Operation								
Operation Supervision and Engineering	\$ 1,400	cc	100.0%	\$ 1,400	0.0%	\$ -	0.0%	\$ -
Operation Labor and Expenses	\$ 3,908	cc	100.0%	\$ 3,908	0.0%	\$ -	0.0%	\$ -
Purchase Water	\$ -	cc	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Miscellaneous Expenses	\$ -	cc	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Rents	\$ -	cc	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Total Operation	\$ 5,308		#N/A	\$ 5,308	#N/A	\$ -	#N/A	\$ -
			#N/A		#N/A		#N/A	
Maintenance			#N/A		#N/A		#N/A	
Maintenance of Well and Springs	\$ -	cc	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Maintenance of Supply Mains	\$ -	cc	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Miscellaneous Expenses	\$ -	cc	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Total Maintenance	\$ -		#N/A	\$ -	#N/A	\$ -	#N/A	\$ -
Total Source of Supply Expenses	\$ 5,308		#N/A	\$ 5,308	#N/A	\$ -	#N/A	\$ -
			#N/A		#N/A		#N/A	
Pumping Expenses			#N/A		#N/A		#N/A	
Operation			#N/A		#N/A		#N/A	
Operation Supervision and Engineering	\$ 203	aa	44.8%	\$ 91	55.2%	\$ 112	0.0%	\$ -
Fuel for Power Production	\$ 6,435	cc	100.0%	\$ 6,435	0.0%	\$ -	0.0%	\$ -
Fuel or Power Purchased for Production	\$ 210,429	cc	100.0%	\$ 210,429	0.0%	\$ -	0.0%	\$ -
Pumping Labor and Expenses	\$ 75,791	aa	44.8%	\$ 33,987	55.2%	\$ 41,804	0.0%	\$ -
Miscellaneous Expenses	\$ 38,961	aa	44.8%	\$ 17,471	55.2%	\$ 21,490	0.0%	\$ -
Rents	\$ -	aa	44.8%	\$ -	55.2%	\$ -	0.0%	\$ -
Total Operation	\$ 331,819		#N/A	\$ 268,413	#N/A	\$ 63,406	#N/A	\$ -
			#N/A		#N/A		#N/A	
Maintenance			#N/A		#N/A		#N/A	
Maintenance Supervision and Engineering	\$ -	aa	44.8%	\$ -	55.2%	\$ -	0.0%	\$ -
Maintenance of Structures and Improvement	\$ 40,000	aa	44.8%	\$ 17,937	55.2%	\$ 22,063	0.0%	\$ -
Maintenance of Power Production Equipment	\$ 5,619	aa	44.8%	\$ 2,520	55.2%	\$ 3,099	0.0%	\$ -
Maintenance of Pumping Equipment	\$ 11,892	aa	44.8%	\$ 5,333	55.2%	\$ 6,559	0.0%	\$ -
Total Maintenance	\$ 57,511		#N/A	\$ 25,790	#N/A	\$ 31,721	#N/A	\$ -
Total Source of Supply Expenses	\$ 389,330		#N/A	\$ 294,203	#N/A	\$ 95,127	#N/A	\$ -
			#N/A		#N/A		#N/A	
Water Treatment Expenses			#N/A		#N/A		#N/A	
Operation			#N/A		#N/A		#N/A	
Operation Supervision and Engineering	\$ 789	aa	44.8%	\$ 354	55.2%	\$ 435	0.0%	\$ -
Chemicals	\$ 52,735	cc	100.0%	\$ 52,735	0.0%	\$ -	0.0%	\$ -
Operation Labor and Expenses	\$ 56,903	aa	44.8%	\$ 25,517	55.2%	\$ 31,386	0.0%	\$ -
Miscellaneous Expenses	\$ 44,025	aa	44.8%	\$ 19,742	55.2%	\$ 24,283	0.0%	\$ -
Total Operation	\$ 154,452		#N/A	\$ 98,348	#N/A	\$ 56,104	#N/A	\$ -
			#N/A		#N/A		#N/A	
Maintenance			#N/A		#N/A		#N/A	
Maintenance of Structures and Improvement	\$ -	aa	44.8%	\$ -	55.2%	\$ -	0.0%	\$ -
Maintenance Water Treatment Equipment	\$ -	aa	44.8%	\$ -	55.2%	\$ -	0.0%	\$ -
Total Maintenance	\$ -		#N/A	\$ -	#N/A	\$ -	#N/A	\$ -
Total Water Treatment Expenses	\$ 154,452		#N/A	\$ 98,348	#N/A	\$ 56,104	#N/A	\$ -
			#N/A		#N/A		#N/A	
Transmission and Distribution Expenses			#N/A		#N/A		#N/A	
Operation			#N/A		#N/A		#N/A	
Operation Supervision and Engineering	\$ 87,360	bb	33.7%	\$ 29,443	41.5%	\$ 36,215	24.8%	\$ 21,703
Transmission and Distribution Line Expense	\$ 69,939	bb	33.7%	\$ 23,571	41.5%	\$ 28,993	24.8%	\$ 17,375
Meter Expenses	\$ -	bb	33.7%	\$ -	41.5%	\$ -	24.8%	\$ -
Miscellaneous Expenses	\$ 81,365	bb	33.7%	\$ 27,422	41.5%	\$ 33,729	24.8%	\$ 20,213
Rents	\$ -	bb	33.7%	\$ -	41.5%	\$ -	24.8%	\$ -
Total Operation	\$ 238,664		#N/A	\$ 80,436	#N/A	\$ 98,937	#N/A	\$ 59,291
			#N/A		#N/A		#N/A	
Maintenance			#N/A		#N/A		#N/A	
Maintenance Supervision and Engineering	\$ 3,668	bb	33.7%	\$ 1,236	41.5%	\$ 1,521	24.8%	\$ 911
Maintenance of Structures and Improvement	\$ 16,361	bb	33.7%	\$ 5,514	41.5%	\$ 6,782	24.8%	\$ 4,065
Maintenance of Dist. Reservoirs & Standpipe	\$ 43,383	bb	33.7%	\$ 14,621	41.5%	\$ 17,984	24.8%	\$ 10,778
Maintenance of Trans. And Distribution Main	\$ 28,900	bb	33.7%	\$ 9,740	41.5%	\$ 11,980	24.8%	\$ 7,180
Maintenance of Fire Mains	\$ -	bb	33.7%	\$ -	41.5%	\$ -	24.8%	\$ -
Maintenance of Services	\$ -	bb	33.7%	\$ -	41.5%	\$ -	24.8%	\$ -
Maintenance of Meters	\$ -	bb	33.7%	\$ -	41.5%	\$ -	24.8%	\$ -
Maintenance of Hydrants	\$ -	bb	33.7%	\$ -	41.5%	\$ -	24.8%	\$ -
Maintenance of Miscellaneous Plant	\$ -	bb	33.7%	\$ -	41.5%	\$ -	24.8%	\$ -
Total Maintenance	\$ 92,312		#N/A	\$ 31,111	#N/A	\$ 38,268	#N/A	\$ 22,933
Total Transmission and Distribution Expenses	\$ 330,976		#N/A	\$ 111,547	#N/A	\$ 137,205	#N/A	\$ 82,224
			#N/A		#N/A		#N/A	
Customer Accounts Expenses			#N/A		#N/A		#N/A	
Operation			#N/A		#N/A		#N/A	
Supervision	\$ -	cc	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Meter Reading Salaries	\$ -	cc	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Customer Records & Coll. Expense Labor	\$ -	cc	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Uncollectible Accounts	\$ -	cc	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Miscellaneous Expenses	\$ -	cc	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -

ALLOCATION OF GENERAL WATER RATE YEAR O&M EXPENSES TO BASE AND EXTRA CAPACITY

Docket 4434
Schedule DGB-COS-6B

Total Customer Accounts Expenses	<u>\$ -</u>		#N/A	<u>\$ -</u>	#N/A	<u>\$ -</u>	#N/A	<u>\$ -</u>
			#N/A		#N/A		#N/A	
Administrative and General Expenses			#N/A		#N/A		#N/A	
Operation			#N/A		#N/A		#N/A	
Administrative and General Salaries	\$ 79,188	mm	54.8%	\$ 43,373	34.8%	\$ 27,539	10.5%	\$ 8,276
Office Supplies and Other Expenses	\$ 33,143	mm	54.8%	\$ 18,153	34.8%	\$ 11,526	10.5%	\$ 3,464
Administrative Expenses Transferred	\$ (227,353)	mm	54.8%	\$ (124,525)	34.8%	\$ (79,066)	10.5%	\$ (23,761)
Outside Service Employed	\$ 195,523	mm	54.8%	\$ 107,092	34.8%	\$ 67,997	10.5%	\$ 20,434
Property Insurance	\$ 25,286	mm	54.8%	\$ 13,850	34.8%	\$ 8,794	10.5%	\$ 2,643
Injuries and Damages	\$ 10,284	mm	54.8%	\$ 5,633	34.8%	\$ 3,576	10.5%	\$ 1,075
Employee Pension and Benefits	\$ 168,377	ll	38.5%	\$ 64,848	45.2%	\$ 76,179	16.2%	\$ 27,350
Regulatory Commission Expense	\$ 142,295	mm	54.8%	\$ 77,938	34.8%	\$ 49,486	10.5%	\$ 14,872
Miscellaneous General Expenses	\$ 23,069	mm	54.8%	\$ 12,636	34.8%	\$ 8,023	10.5%	\$ 2,411
Rents	\$ 11,612	mm	54.8%	\$ 6,360	34.8%	\$ 4,038	10.5%	\$ 1,214
Total Operation	<u>\$ 461,426</u>		#N/A	<u>\$ 225,356</u>	#N/A	<u>\$ 178,093</u>	#N/A	<u>\$ 57,978</u>
			#N/A		#N/A		#N/A	
Maintenance			#N/A		#N/A		#N/A	
Maintenance General Plant	\$ 7,013	mm	54.8%	\$ 3,841	34.8%	\$ 2,439	10.5%	\$ 733
Total Maintenance	<u>\$ 7,013</u>		#N/A	<u>\$ 3,841</u>	#N/A	<u>\$ 2,439</u>	#N/A	<u>\$ 733</u>
Total Administrative and General Expenses	<u>\$ 468,439</u>		#N/A	<u>\$ 229,197</u>	#N/A	<u>\$ 180,531</u>	#N/A	<u>\$ 58,711</u>
			#N/A		#N/A		#N/A	
Total Operation and Maintenance Expense	<u>\$ 1,348,505</u>	mm	54.8%	<u>\$ 738,603</u>	34.8%	<u>\$ 468,968</u>	10.5%	<u>\$ 140,935</u>

ALLOCATION OF GENERAL WATER LABOR

Docket 4434
Schedule DGB-COS-6C

EXPENSE ITEM			Allocation Symbol		Base		Max Day		Peak Hour
Source of Supply Expenses									
Operation									
Operation Supervision and Engineering	\$	1,363	cc	100.0%	\$	1,363	0.0%	\$	-
Operation Labor and Expenses	\$	2,049	cc	100.0%	\$	2,049	0.0%	\$	-
Purchase Water	\$	-	cc	100.0%	\$	-	0.0%	\$	-
Miscellaneous Expenses	\$	-	cc	100.0%	\$	-	0.0%	\$	-
Rents	\$	-	cc	100.0%	\$	-	0.0%	\$	-
Total Operation	\$	3,412		#N/A	\$	3,412	#N/A	\$	-
				#N/A			#N/A		#N/A
Maintenance				#N/A			#N/A		#N/A
Maintenance of Well and Springs	\$	-	cc	100.0%	\$	-	0.0%	\$	-
Maintenance of Supply Mains	\$	-	cc	100.0%	\$	-	0.0%	\$	-
Miscellaneous Expenses	\$	-	cc	100.0%	\$	-	0.0%	\$	-
Total Maintenance	\$	-		#N/A	\$	-	#N/A	\$	-
Total Source of Supply Expenses	\$	3,412		#N/A	\$	3,412	#N/A	\$	-
				#N/A			#N/A		#N/A
Pumping Expenses									
Operation				#N/A			#N/A		#N/A
Operation Supervision and Engineering	\$	-	aa	44.8%	\$	-	55.2%	\$	-
Fuel for Power Production	\$	-	cc	100.0%	\$	-	0.0%	\$	-
Fuel or Power Purchased for Production	\$	-	cc	100.0%	\$	-	0.0%	\$	-
Pumping Labor and Expenses	\$	32,331	aa	44.8%	\$	14,498	55.2%	\$	17,833
Miscellaneous Expenses	\$	-	aa	44.8%	\$	-	55.2%	\$	-
Rents	\$	-	aa	44.8%	\$	-	55.2%	\$	-
Total Operation	\$	32,331		#N/A	\$	14,498	#N/A	\$	17,833
				#N/A			#N/A		#N/A
Maintenance				#N/A			#N/A		#N/A
Maintenance Supervision and Engineering	\$	-	aa	44.8%	\$	-	55.2%	\$	-
Maintenance of Structures and Improvements	\$	-	aa	44.8%	\$	-	55.2%	\$	-
Maintenance of Power Production Equipment	\$	-	aa	44.8%	\$	-	55.2%	\$	-
Maintenance of Pumping Equipment	\$	6,002	aa	44.8%	\$	2,691	55.2%	\$	3,311
Total Maintenance	\$	6,002		#N/A	\$	2,691	#N/A	\$	3,311
Total Source of Supply Expenses	\$	38,333		#N/A	\$	17,190	#N/A	\$	21,143
				#N/A			#N/A		#N/A
Water Treatment Expenses									
Operation				#N/A			#N/A		#N/A
Operation Supervision and Engineering	\$	-	aa	44.8%	\$	-	55.2%	\$	-
Chemicals	\$	-	cc	100.0%	\$	-	0.0%	\$	-
Operation Labor and Expenses	\$	26,503	aa	44.8%	\$	11,885	55.2%	\$	14,618
Miscellaneous Expenses	\$	-	aa	44.8%	\$	-	55.2%	\$	-
Total Operation	\$	26,503		#N/A	\$	11,885	#N/A	\$	14,618
				#N/A			#N/A		#N/A
Maintenance				#N/A			#N/A		#N/A
Maintenance of Structures and Improvements	\$	-	aa	44.8%	\$	-	55.2%	\$	-
Maintenance Water Treatment Equipment	\$	-	aa	44.8%	\$	-	55.2%	\$	-
Total Maintenance	\$	-		#N/A	\$	-	#N/A	\$	-
Total Water Treatment Expenses	\$	26,503		#N/A	\$	11,885	#N/A	\$	14,618
				#N/A			#N/A		#N/A
Transmission and Distribution Expenses									
Operation				#N/A			#N/A		#N/A
Operation Supervision and Engineering	\$	41,376	bb	33.7%	\$	13,945	41.5%	\$	17,152
Transmission and Distribution Line Expense	\$	33,358	bb	33.7%	\$	11,242	41.5%	\$	13,828
Meter Expenses	\$	-	bb	33.7%	\$	-	41.5%	\$	-
Miscellaneous Expenses	\$	31,808	bb	33.7%	\$	10,720	41.5%	\$	13,186
Rents	\$	-	bb	33.7%	\$	-	41.5%	\$	-
Total Operation	\$	106,542		#N/A	\$	35,907	#N/A	\$	44,166
				#N/A			#N/A		#N/A
Maintenance				#N/A			#N/A		#N/A
Maintenance Supervision and Engineering	\$	1,935	bb	33.7%	\$	652	41.5%	\$	802
Maintenance of Structures and Improvements	\$	6,621	bb	33.7%	\$	2,231	41.5%	\$	2,745
Maintenance of Dist. Reservoirs & Standpipe	\$	-	bb	33.7%	\$	-	41.5%	\$	-
Maintenance of Trans. And Distribution Main	\$	13,817	bb	33.7%	\$	4,657	41.5%	\$	5,728
Maintenance of Fire Mains	\$	-	bb	33.7%	\$	-	41.5%	\$	-
Maintenance of Services	\$	-	bb	33.7%	\$	-	41.5%	\$	-
Maintenance of Meters	\$	-	bb	33.7%	\$	-	41.5%	\$	-
Maintenance of Hydrants	\$	-	bb	33.7%	\$	-	41.5%	\$	-
Maintenance of Miscellaneous Plant	\$	-	bb	33.7%	\$	-	41.5%	\$	-
Total Maintenance	\$	22,373		#N/A	\$	7,540	#N/A	\$	9,275
Total Transmission and Distribution Expenses	\$	128,915		#N/A	\$	43,448	#N/A	\$	53,441
				#N/A			#N/A		#N/A
Customer Accounts Expenses									
Operation				#N/A			#N/A		#N/A
Supervision	\$	-	cc	100.0%	\$	-	0.0%	\$	-
Meter Reading Salaries	\$	-	cc	100.0%	\$	-	0.0%	\$	-
Customer Records & Coll. Expense Labor	\$	-	cc	100.0%	\$	-	0.0%	\$	-
Uncollectible Accounts	\$	-	cc	100.0%	\$	-	0.0%	\$	-
Miscellaneous Expenses	\$	-	cc	100.0%	\$	-	0.0%	\$	-

ALLOCATION OF GENERAL WATER LABOR

Docket 4434
Schedule DGB-COS-6C

Total Customer Accounts Expenses	<u>\$ -</u>		#N/A	<u>\$ -</u>	#N/A	<u>\$ -</u>	#N/A	<u>\$ -</u>
			#N/A		#N/A		#N/A	
Administrative and General Expenses			#N/A		#N/A		#N/A	
Operation			#N/A		#N/A		#N/A	
Administrative and General Salaries	\$ 52,505	II	38.5%	\$ 20,221	45.2%	\$ 23,755	16.2%	\$ 8,529
Office Supplies and Other Expenses	\$ -	II	38.5%	\$ -	45.2%	\$ -	16.2%	\$ -
Administrative Expenses Transferred	\$ -	II	38.5%	\$ -	45.2%	\$ -	16.2%	\$ -
Outside Service Employed	\$ -	II	38.5%	\$ -	45.2%	\$ -	16.2%	\$ -
Property Insurance	\$ -	II	38.5%	\$ -	45.2%	\$ -	16.2%	\$ -
Injuries and Damages	\$ -	II	38.5%	\$ -	45.2%	\$ -	16.2%	\$ -
Employee Pension and Benefits	\$ -	II	38.5%	\$ -	45.2%	\$ -	16.2%	\$ -
Regulatory Commission Expense	\$ -	II	38.5%	\$ -	45.2%	\$ -	16.2%	\$ -
Miscellaneous General Expenses	\$ -	II	38.5%	\$ -	45.2%	\$ -	16.2%	\$ -
Rents	\$ -	II	38.5%	\$ -	45.2%	\$ -	16.2%	\$ -
Total Operation	<u>\$ 52,505</u>		#N/A	<u>\$ 20,221</u>	#N/A	<u>\$ 23,755</u>	#N/A	<u>\$ 8,529</u>
			#N/A		#N/A		#N/A	
Maintenance			#N/A		#N/A		#N/A	
Maintenance General Plant	\$ 2,394	II	38.5%	\$ 922	45.2%	\$ 1,083	16.2%	\$ 389
Total Maintenance	<u>\$ 2,394</u>		#N/A	<u>\$ 922</u>	#N/A	<u>\$ 1,083</u>	#N/A	<u>\$ 389</u>
Total Administrative and General Expenses	<u>\$ 54,899</u>		#N/A	<u>\$ 21,143</u>	#N/A	<u>\$ 24,838</u>	#N/A	<u>\$ 8,918</u>
			#N/A		#N/A		#N/A	
Total Operation and Maintenance Expense	<u>\$ 252,062</u>	II	38.5%	<u>\$ 97,077</u>	45.2%	<u>\$ 114,041</u>	16.2%	<u>\$ 40,944</u>

ALLOCATION OF GENERAL WATER RATE YEAR PLANT IN SERVICE

Docket 4434
Schedule DGB-COS-6D

EXPENSE ITEM		Allocation Symbol		Base		Max Day		Peak Hour
Plant Held for Future Use	\$ -	pp	30.2%	\$ -	44.0%	\$ -	25.9%	\$ -
			#N/A		#N/A		#N/A	
Intangible Plant			#N/A		#N/A		#N/A	
Organization	\$ 37,870	pp	30.2%	\$ 11,432	44.0%	\$ 16,646	25.9%	\$ 9,792
Misc. Intangibles	\$ 171,497	pp	30.2%	\$ 51,770	44.0%	\$ 75,382	25.9%	\$ 44,345
Subtotal	\$ 209,367		#N/A	\$ 63,202	#N/A	\$ 92,028	#N/A	\$ 54,137
			#N/A		#N/A		#N/A	
Source of Supply			#N/A		#N/A		#N/A	
Land & Land Rights	\$ 27,717	cc	100.0%	\$ 27,717	0.0%	\$ -	0.0%	\$ -
Well & Springs	\$ 524,491	cc	100.0%	\$ 524,491	0.0%	\$ -	0.0%	\$ -
Supply Mains	\$ 47,627	aa	44.8%	\$ 21,357	55.2%	\$ 26,270	0.0%	\$ -
Struct. & Other Source of Supply	\$ 106,861	cc	100.0%	\$ 106,861	0.0%	\$ -	0.0%	\$ -
Subtotal	\$ 706,696		#N/A	\$ 680,426	#N/A	\$ 26,270	#N/A	\$ -
			#N/A		#N/A		#N/A	
Pumping Plant			#N/A		#N/A		#N/A	
Land & Land Rights	\$ 5,601	aa	44.8%	\$ 2,512	55.2%	\$ 3,089	0.0%	\$ -
Structures and Improvements	\$ 697,013	aa	44.8%	\$ 312,560	55.2%	\$ 384,453	0.0%	\$ -
Electric Pump Equip.	\$ 1,551,278	aa	44.8%	\$ 695,636	55.2%	\$ 855,642	0.0%	\$ -
Diesel Pump Equip.	\$ -	aa	44.8%	\$ -	55.2%	\$ -	0.0%	\$ -
Other Pump Equip.	\$ 113,127	aa	44.8%	\$ 50,729	55.2%	\$ 62,398	0.0%	\$ -
Subtotal	\$ 2,367,019		#N/A	\$ 1,061,436	#N/A	\$ 1,305,583	#N/A	\$ -
			#N/A		#N/A		#N/A	
Water Treatment Plant			#N/A		#N/A		#N/A	
Structures and Improvements	\$ 18,475	aa	44.8%	\$ 8,285	55.2%	\$ 10,190	0.0%	\$ -
Water Treatment Plant	\$ 475,019	aa	44.8%	\$ 213,012	55.2%	\$ 262,007	0.0%	\$ -
Subtotal	\$ 493,494		#N/A	\$ 221,296	#N/A	\$ 272,198	#N/A	\$ -
			#N/A		#N/A		#N/A	
Transmission and Distribution Expenses			#N/A		#N/A		#N/A	
Land & Land Rights	\$ 1,862	bb	33.7%	\$ 628	41.5%	\$ 772	24.8%	\$ 463
Structures and Improvements	\$ 25,772	bb	33.7%	\$ 8,686	41.5%	\$ 10,684	24.8%	\$ 6,403
Distribution Reservoirs & Standpipes	\$ 4,319,855	ss	0.0%	\$ -	50.0%	\$ 2,159,928	50.0%	\$ 2,159,928
Tran & Dist Mains	\$ 11,855,462	bb	33.7%	\$ 3,995,585	41.5%	\$ 4,914,628	24.8%	\$ 2,945,249
Service	\$ -	cc	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Meter	\$ -	cc	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Hydrants	\$ -	cc	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Subtotal	\$ 16,202,951		#N/A	\$ 4,004,898	#N/A	\$ 7,086,011	#N/A	\$ 5,112,042
			#N/A		#N/A		#N/A	
General Plant			#N/A		#N/A		#N/A	
Structures and Improvements	\$ 151,421	pp	30.2%	\$ 45,710	44.0%	\$ 66,558	25.9%	\$ 39,154
Computer Hardware	\$ 346,617	pp	30.2%	\$ 104,634	44.0%	\$ 152,357	25.9%	\$ 89,626
391A-CIS	\$ 593,257	pp	30.2%	\$ 179,088	44.0%	\$ 260,769	25.9%	\$ 153,401
Stores and Equipment	\$ -	pp	30.2%	\$ -	44.0%	\$ -	25.9%	\$ -
Tools, Shop & Garage Equip	\$ 64,193	pp	30.2%	\$ 19,378	44.0%	\$ 28,216	25.9%	\$ 16,599
Laboratory Equipment	\$ -	pp	30.2%	\$ -	44.0%	\$ -	25.9%	\$ -
Power Operated Equipment	\$ 11,622	pp	30.2%	\$ 3,508	44.0%	\$ 5,109	25.9%	\$ 3,005
Communication Equipment	\$ 224,846	pp	30.2%	\$ 67,875	44.0%	\$ 98,832	25.9%	\$ 58,139
Miscellaneous Equipment	\$ 59,040	pp	30.2%	\$ 17,822	44.0%	\$ 25,951	25.9%	\$ 15,266
Subtotal	\$ 1,450,996		#N/A	\$ 438,015	#N/A	\$ 637,792	#N/A	\$ 375,189
			#N/A		#N/A		#N/A	
Total Plant in Service	\$ 21,430,523	pp	30.2%	\$ 6,469,274	44.0%	\$ 9,419,881	25.9%	\$ 5,541,368

ALLOCATION OF GENERAL WATER RATE YEAR DEPRECIATION EXPENSES

Docket 4434
Schedule DGB-COS-6E

EXPENSE ITEM		Allocation Symbol		Base		Max Day		Peak Hour
Plant Held for Future Use	\$ -	pp	30.2%	\$ -	44.0%	\$ -	25.9%	\$ -
			#N/A		#N/A		#N/A	
Intangible Plant			#N/A		#N/A		#N/A	
Organization	\$ -	pp	30.2%	\$ -	44.0%	\$ -	25.9%	\$ -
Misc. Intangibles	\$ -	pp	30.2%	\$ -	44.0%	\$ -	25.9%	\$ -
Subtotal	\$ -		#N/A	\$ -	#N/A	\$ -	#N/A	\$ -
			#N/A		#N/A		#N/A	
Source of Supply			#N/A		#N/A		#N/A	
Land & Land Rights	\$ -	cc	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Well & Springs	\$ 10,490	cc	100.0%	\$ 10,490	0.0%	\$ -	0.0%	\$ -
Supply Mains	\$ 595	aa	44.8%	\$ 267	55.2%	\$ 328	0.0%	\$ -
Struct. & Other Source of Supply	\$ 2,105	cc	100.0%	\$ 2,105	0.0%	\$ -	0.0%	\$ -
Subtotal	\$ 13,190		#N/A	\$ 12,862	#N/A	\$ 328	#N/A	\$ -
			#N/A		#N/A		#N/A	
Pumping Plant			#N/A		#N/A		#N/A	
Land & Land Rights	\$ -	aa	44.8%	\$ -	55.2%	\$ -	0.0%	\$ -
Structures and Improvements	\$ 13,830	aa	44.8%	\$ 6,202	55.2%	\$ 7,628	0.0%	\$ -
Electric Pump Equip.	\$ 60,584	aa	44.8%	\$ 27,168	55.2%	\$ 33,416	0.0%	\$ -
Diesel Pump Equip.	\$ -	aa	44.8%	\$ -	55.2%	\$ -	0.0%	\$ -
Other Pump Equip.	\$ 4,525	aa	44.8%	\$ 2,029	55.2%	\$ 2,496	0.0%	\$ -
Subtotal	\$ 78,939		#N/A	\$ 35,398	#N/A	\$ 43,541	#N/A	\$ -
			#N/A		#N/A		#N/A	
Water Treatment Plant			#N/A		#N/A		#N/A	
Structures and Improvements	\$ 369	aa	44.8%	\$ 165	55.2%	\$ 204	0.0%	\$ -
Water Treatment Plant	\$ 23,627	aa	44.8%	\$ 10,595	55.2%	\$ 13,032	0.0%	\$ -
Subtotal	\$ 23,996		#N/A	\$ 10,760	#N/A	\$ 13,236	#N/A	\$ -
			#N/A		#N/A		#N/A	
Transmission and Distribution Expenses			#N/A		#N/A		#N/A	
Land & Land Rights	\$ -	bb	33.7%	\$ -	41.5%	\$ -	24.8%	\$ -
Structures and Improvements	\$ 773	bb	33.7%	\$ 261	41.5%	\$ 320	24.8%	\$ 192
Distribution Reservoirs & Standpipes	\$ 57,454	ss	0.0%	\$ -	50.0%	\$ 28,727	50.0%	\$ 28,727
Tran & Dist Mains	\$ 142,271	bb	33.7%	\$ 47,949	41.5%	\$ 58,978	24.8%	\$ 35,344
Service	\$ -	cc	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Meter	\$ -	cc	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Hydrants	\$ -	cc	100.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Subtotal	\$ 200,498		#N/A	\$ 48,209	#N/A	\$ 88,025	#N/A	\$ 64,263
			#N/A		#N/A		#N/A	
General Plant			#N/A		#N/A		#N/A	
Structures and Improvements	\$ 7,571	pp	30.2%	\$ 2,285	44.0%	\$ 3,328	25.9%	\$ 1,958
Computer Hardware	\$ 41,357	pp	30.2%	\$ 12,484	44.0%	\$ 18,179	25.9%	\$ 10,694
391A-CIS	\$ 55,171	pp	30.2%	\$ 16,655	44.0%	\$ 24,251	25.9%	\$ 14,266
Stores and Equipment	\$ -	pp	30.2%	\$ -	44.0%	\$ -	25.9%	\$ -
Tools, Shop & Garage Equip	\$ 5,752	pp	30.2%	\$ 1,736	44.0%	\$ 2,528	25.9%	\$ 1,487
Laboratory Equipment	\$ -	pp	30.2%	\$ -	44.0%	\$ -	25.9%	\$ -
Power Operated Equipment	\$ 1,163	pp	30.2%	\$ 351	44.0%	\$ 511	25.9%	\$ 301
Communication Equipment	\$ 10,983	pp	30.2%	\$ 3,315	44.0%	\$ 4,828	25.9%	\$ 2,840
Miscellaneous Equipment	\$ 1,181	pp	30.2%	\$ 357	44.0%	\$ 519	25.9%	\$ 305
Subtotal	\$ 123,177		#N/A	\$ 37,184	#N/A	\$ 54,143	#N/A	\$ 31,850
			#N/A		#N/A		#N/A	
Total	\$ 439,800		#N/A	\$ 144,414	#N/A	\$ 199,272	#N/A	\$ 96,114
Less Contributions	\$ (37,978)	bb	33.7%	\$ (12,800)	41.5%	\$ (15,744)	24.8%	\$ (9,435)
Total Depreciation	\$ 401,822	dd	32.8%	\$ 131,614	45.7%	\$ 183,529	21.6%	\$ 86,679

GENERAL WATER ALLOCATION SYMBOLS

Docket 4434
Schedule DGB-COS-6F

Allocation Symbol	Base	Max Day	Peak Hour	
aa	44.84%	55.16%	0.00%	Production & pumping costs
bb	33.70%	41.45%	24.84%	T&D Mains
cc	100.00%	0.00%	0.00%	Supplies chemicals
dd	32.75%	45.67%	21.57%	Depreciation
ff	45.30%	39.40%	15.30%	Total Cost Revenue Required
ll	38.51%	45.24%	16.24%	Labor
mm	54.77%	34.78%	10.45%	Total O&M
pp	30.19%	43.96%	25.86%	Plant Investment
rr	29.49%	44.32%	26.19%	Rate Base
ss	0.00%	50.00%	50.00%	Storage
tt	33.02%	43.43%	23.55%	Taxes other than Income
xx	100.00%	0.00%	0.00%	Misc Revenue

Symbol aa

Ave Day Increment	2039	44.8%		
Max Day Increment	2508		55.2%	
		44.8%	55.2%	0.0%

Symbol bb

Ave Day	2039	33.7%		
Max Day Increment	2508		41.5%	
Peak Hour Increment	1503			24.8%
		33.7%	41.5%	24.8%

Symbol tt - Taxes other than Income

Property	pp	\$ 233,429	\$ 70,465.76	\$ 102,604.88	\$ 60,358.66
Payroll	ll	\$ 26,153	\$ 10,072.17	\$ 11,832.23	\$ 4,248.10
Gross Receip	ff	\$ 42,195	\$ 19,114.16	\$ 16,624.68	\$ 6,455.78
		<u>\$ 301,776</u>	<u>\$ 99,652</u>	<u>\$ 131,062</u>	<u>\$ 71,063</u>
			33.02%	43.43%	23.55%

GENERAL WATER ALLOCATION TO CUSTOMER CLASSES

Docket 4434
Schedule DGB-COS-7

			Base		Max Day		Peak Hour
Revenue Requirement	\$ 3,407,126		\$ 1,347,009		\$ 1,398,185		\$ 661,932
Allocation of Fire Service	\$ 1,012,311	0.0%	\$ -	38.8%	\$ 542,660	71.0%	\$ 469,651
Net Retail/Wholesale	\$ 2,394,814		\$ 1,347,009		\$ 855,525		\$ 192,281
*Allocation to Wholesale	\$ 622,393		\$ 513,885		\$ 108,507		\$ -
Subtotal	\$ 1,772,422		\$ 833,123		\$ 747,017		\$ 192,281
+ Fire Adjustment	\$ 506,156		\$ 506,156		\$ -		\$ -
+ Cust Adjustment	\$ 329,000		\$ 329,000		\$ -		\$ -
Net Retail Metered Rates	\$ 2,607,577		\$ 1,668,279		\$ 747,017		\$ 192,281

Residential

Percentage		66.2%		73.1%		75.1%
Amount	\$ 1,794,194	\$ 1,103,867		\$ 546,010		\$ 144,317

Non-residential

Percentage		33.8%		26.9%		24.9%
Amount	\$ 813,384	\$ 564,412		\$ 201,008		\$ 47,964

*Allocation to Wholesale

BASE

Metered Sales 1,331,821

Retail Sales	800,557	60.1%
Retail Unaccounted for	68,591	93.4%
Total Retail	869,148	

Wholesale Sales	531,264	39.9%
Wholesale Unaccounted for	4,842	
Total Wholesale	536,106	

Grand total 1,405,254
% Wholesale of Grand Total 38.2%Net Base Allocation \$ 1,347,009
% Wholesale of Grand Total 38.2%
Wholesale Allocation \$ 513,885.32Max Day

Net Max Day Allocation	855,525	
Less Distribution Costs		
Share of T&D O&M	(83,684)	based on inch miles
Admin O&M portion of above	(33,139)	39.6%
Distribution of Capital Items	(434,020)	
	304,681	
Wholesale Max Day %	35.6%	
Wholesale Allocation	108,507.44	

Peak HourNet Peak Hour Allocation 192,281
Wholesale Peak Hour % 0.0%
Wholesale Allocation -

	Feet of Pipe			
Dist	762696.2	100.0%	762,696	
Transmis	151038	60.1%	90,789	
			853,485	93.4%
			60,249	6.6%
Total	913734.2		913734.2	
Unaccounted for				
	68,591	93.4%		
	4,842	6.6%		
	73,433			

DETERMINATION OF METERED WATER RATES

Docket 4434
Schedule DGB-COS-8

Proposed
Rates

Residential

Two Block Rate

1st Block

Base Expense	\$ 1,103,867
Max Day Expense	\$ 546,010
Peak Hour	\$ -
Total	\$ 1,649,876

Total Metered Sales	529,615			\$ 3.115
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2nd Block

Peak Hour	\$ 144,317
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Total Metered Sales	123,515	\$ 1.168	\$ 3.115	\$ 4.284
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Non-Residential

Base Expense	\$ 564,412
Max Day Expense	\$ 201,008
Peak Hour	\$ 47,964
Base Expense	\$ 813,384

Total Metered Sales	270,942			\$ 3.002
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Wholesale Sales for Resale

Base Expense	\$ 513,885
Max Day Expense	\$ 108,507
Peak Hour	\$ -
Base Expense	\$ 622,393

Total Metered Sales	531,264			\$ 1.172
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DETERMINATION OF CURRENT AND COST BASED RATES

Docket 4434
Schedule DGB-COS-9

		Current	Alternative using Prior Docket Approved COS Model	%change from Current	United Water Proposed - Across the Board Increase	%change from Current
<u>Residential</u>						
	<u>1st Block</u>	\$ 2.28	\$ 3.115	36.87%	\$ 3.255	43.01%
	<u>2nd Block</u>	\$ 2.85	\$ 4.284	50.15%	\$ 4.080	43.01%
<u>Non-Residential</u>						
	All Use	\$ 2.17	\$ 3.002	38.15%	\$ 3.107	42.98%
<u>Wholesale Sales for Resale</u>						
	All Use	\$ 0.84	\$ 1.172	39.30%	\$ 1.203	43.04%
<u>Service Charge</u>						
Quarterly						
	5/8	\$ 24.01	\$ 27.52	14.63%	\$ 34.34	43.02%
	3/4	\$ 25.72	\$ 29.59	15.04%	\$ 36.78	43.00%
	1	\$ 37.73	\$ 44.06	16.77%	\$ 53.96	43.02%
	1 1/2	\$ 63.45	\$ 75.07	18.31%	\$ 90.74	43.01%
	2	\$ 85.75	\$ 101.94	18.88%	\$ 122.63	43.01%
	3	\$ 114.91	\$ 137.08	19.29%	\$ 164.33	43.01%
	4	\$ 171.51	\$ 205.30	19.70%	\$ 245.27	43.01%
	6	\$ 296.72	\$ 356.20	20.05%	\$ 424.32	43.00%
	8 & Up	\$ 514.55	\$ 618.73	20.25%	\$ 735.82	43.00%
Monthly						
	5/8	\$ 12.57	\$ 13.74	9.31%	\$ 17.98	43.04%
	3/4	\$ 13.14	\$ 14.43	9.81%	\$ 18.79	43.00%
	1	\$ 17.14	\$ 19.25	12.33%	\$ 24.51	43.00%
	1 1/2	\$ 25.72	\$ 29.59	15.04%	\$ 36.78	43.00%
	2	\$ 33.15	\$ 38.55	16.28%	\$ 47.41	43.02%
	3	\$ 42.87	\$ 50.26	17.24%	\$ 61.31	43.01%
	4	\$ 61.74	\$ 73.00	18.24%	\$ 88.29	43.00%
	6	\$ 103.48	\$ 123.30	19.15%	\$ 147.98	43.00%
	8 & Up	\$ 176.09	\$ 210.81	19.72%	\$ 251.81	43.00%
<u>Service Charge</u>						
Public	Hydrant Quarterly	\$ 130.00	\$ 194.79	49.84%	\$ 185.90	43.00%
Private	Quarterly					
	2.5	\$ 22.00	\$ 36.83	67.41%	\$ 31.46	43.00%
	3	\$ 32.00	\$ 49.78	55.55%	\$ 45.76	43.00%
	4	\$ 60.00	\$ 87.86	46.44%	\$ 85.80	43.00%
	6	\$ 162.00	\$ 224.85	38.79%	\$ 231.67	43.01%
	8	\$ 337.00	\$ 461.04	36.81%	\$ 481.92	43.00%
	10	\$ 601.00	\$ 816.39	35.84%	\$ 859.45	43.00%
	12	\$ 966.00	\$ 1,308.71	35.48%	\$ 1,381.41	43.00%
	16	\$ 2,050.00	\$ 2,771.02	35.17%	\$ 2,931.57	43.00%

IMPACT OF COST BASED RATES

Docket 4434
Schedule DGB-COS-10

		<u>Current</u>	<u>B&E Alternative using Prior Docket Approved COS Model</u>	<u>%change from Current</u>	<u>United Water Proposed - Across the Board Increase</u>	<u>%change from Current</u>
<u>Residential</u>						
5/8	1,000 cu ft	\$ 51.16	\$ 67.55	32.06%	\$ 73.16	43.02%
5/8	4,000 cu ft	\$ 136.75	\$ 196.06	43.38%	\$ 195.56	43.01%
5/8	10,000 cu ft	\$ 307.93	\$ 453.08	47.14%	\$ 440.36	43.01%
2	200,000 cu ft	\$ 5,790.37	\$ 8,666.45	49.67%	\$ 8,280.65	43.01%
<u>Non-Residential</u>						
2	200,000 cu ft	\$ 4,431.75	\$ 6,106.05	37.78%	\$ 6,336.63	42.98%
6	1,200,000 cu ft	\$ 26,372.72	\$ 36,380.89	37.95%	\$ 37,708.32	42.98%
<u>Wholesale Sales for Resale</u>						
	13,000,000 cu ft	\$ 109,330.00	\$ 152,299.16	39.30%	\$ 156,390.00	43.04%
<u>Public</u>	300 Hydrants	\$ 39,000.00	\$ 58,435.92	49.84%	\$ 55,770.00	43.00%
<u>Private</u>	Quarterly					
	4	\$ 60.00	\$ 87.86	46.44%	\$ 85.80	43.00%
	6	\$ 162.00	\$ 224.85	38.79%	\$ 231.67	43.01%