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September 28, 2015

Ms. Luly Massaro, Clerk Division of Public Utilities and Carriers 89 Jefferson Boulevard Warwick, RI 02888

Re: Pawtucket Water Supply Board, General Rate Filing Docket No. 4550

Dear Ms. Massaro:

Enclosed please find a copy of a fully executed Settlement Agreement between the Rhode Island Division of Public Utilities and Carriers and the Pawtucket Water Supply Board.

Please note that an electronic copy of this Agreement has been sent to the service list.

Thank you for your attention to this matter.

Sincerely,

Joseph A. Keough Jr.

JAK/kf Enclosure cc: Karen Lyons, Esquire

RAYNHAM OFFICE: 90 NEW STATE HIGHWAY RAYNHAM, MA 02109 TEL. (508) 822-2813 FAX (508) 822-2832

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS PUBLIC UTILITIES COMMISSION

IN RE: PAWTUCKET WATER SUPPLY BOARD) APPLICATION TO CHANGE RATE) DOCKET NO. 4550 SCHEDULES)

SETTLEMENT AGREEMENT

I. INTRODUCTION

The Pawtucket Water Supply Board ("PWSB") and the Division of Public Utilities and Carriers ("Division") have reached an agreement regarding the PWSB's February 4, 2015 Application To Change Rate Schedules. As such, the PWSB and the Division jointly request approval of this Settlement Agreement by the State of Rhode Island Public Utilities Commission (hereinafter "Commission").

II. RECITALS

- On February 4, 2015, the PWSB filed an Application To Change Rate Schedules (hereinafter "Application") pursuant to R.I.G.L § 39-3-11 and Part II of the Commission's Rules of Practice and Procedure.
- In its Application, the PWSB sought to implement a multi-year rate plan through a three step increase.
- In the first step of the increase, the PWSB sought to collect additional operating revenue in the amount of \$2,288,131 to support total operating revenues of \$20,577,182.

- 4. The impact of this request would have resulted in a 12.5% increase in total revenues, and the impact on customers would vary by customer class.
- 5. In the second step of the requested rate increase, which the PWSB proposed to become effective on July 1, 2016, the PWSB sought to collect additional operating revenue in the amount of \$1,736,208, for a total revenue requirement of \$22,313,390.
- 6. The impact of this second step increase would have resulted in an 8.4% increase in total revenues, and the increase would have applied uniformly to each customer class as an "across the board" increase.
- 7. In the third step of the requested rate increase, which the PWSB proposed to become effective on July 1, 2017, the PWSB sought to collect additional operating revenue in the amount of \$674,498, for a total revenue requirement of \$22,987,888.
- 8. The impact of this third step increase would have resulted in a 3.0% increase in total revenues, and the increase would have applied uniformly to each customer class as an "across the board" increase.
- The Application also contained a Cost of Service Study and Rate Design to determine the level of costs properly recoverable from each of the various classes of the PWSB's customers.
- 10. In support of its Application, the PWSB filed the direct testimony and schedules of David Bebyn, C.P.A. of B& E Consulting, LLC; Christopher P.N. Woodcock of Woodcock & Associates, Inc.; Robert E. Benson, Chief Financial Officer of the

Pawtucket Water Supply Board; and, James L. DeCelles, P.E., Chief Engineer of the Pawtucket Water Supply Board.

- 11. The PWSB also submitted supplemental direct testimony from Robert E. Benson that included a request for an additional \$179,096 for retiree costs that were inadvertently omitted in the PWSB's original filing. Thus, the PWSB's revised request sought to collect additional operating revenue in the first step of the increase in the amount of \$2,467,227 to support total operating revenues of \$20,756,278.
- 12. On March 4, 2015, the Town of Cumberland filed a Motion to Intervene as a party in this Docket, which the Commission granted after receiving no objections.
- 13. Cumberland subsequently conducted an investigation and review of the Application, and issued data requests to assist in its investigation and review.
- 14. In response to the PWSB's filing, the Division conducted an investigation and review of the Application with the assistance of its staff and two outside expert consultants.The Division also issued data requests to assist in its investigation and review.
- 15. On June 18, 2015, the Division submitted direct testimony from its consultants Lafayette K. Morgan, Jr. and Jerome D. Mierzwa of Exeter Associates, Inc.
- 16. The Division, through Mr. Morgan's testimony, sought to reduce the PWSB's revenue increase in the first step to \$2,101,250 (a difference of \$369,529 from the PWSB's position), for an overall revenue requirement of \$20,438,300.
- 17. In the second step, Mr. Morgan suggested an increase of \$1,258,251 (a difference of \$155,103 from the PWSB's position).

3

18. In the third step, Mr. Morgan suggested an increase of \$696,900 (a difference of

\$199,838 from the PWSB's position).

- 19. Mr. Morgan reduced the PWSB's original rate request in the following categories:
 - a) Other Operating Revenues
 - b) Regulatory Commission Expense
 - c) Rate Case Expenses
 - d) Property Taxes
 - e) Rate Year Inflation Escalation
 - f) Electric Power Expense
 - g) Water Treatment Plant Annual Operating Costs
 - h) Maintenance of Miscellaneous Plant
 - i) Step Increases
 - j) Debt Service Costs
 - k) Property Taxes for Step Increases
 - I) Step Period Inflation Escalation
 - m) Revenue Stabilization
- 20. Mr. Mierzwa made suggestions regarding the PWSB's cost allocation study,

specifically updating maximum-day and maximum-hour demand extra capacity

factors and the factor used to allocate transmission and distribution operations and

maintenance expenses. Mr. Mierzwa suggested the PWSB make these changes in its

next full rate filing.

21. On June 18, 2015, the Town of Cumberland submitted direct testimony from David

F. Russell of Russell Consulting, LLC.

22. Mr. Russell also suggested reductions to the PWSB's revenues. Many of the

categories of Mr. Russell's recommendations mirrored the Division's as set forth in

paragraph 18 above. In addition, Mr. Russell suggested changes in the PWSB's

anticipated consumption, power costs, capital funding and reserves funding. Mr.

Russell also suggested changes to the PWSB's cost allocation and rate design.

- 23. On July 23, 2015, the PWSB filed rebuttal testimony and schedules from its witnesses, Christopher P.N. Woodcock, Robert E. Benson and James L. DeCelles.
- 24. In its rebuttal testimony and schedules the PWSB amended its original revenue request. The revised request sought to collect additional operating revenues in each of the three steps as follows:

<u>Step</u>	Revised Increase	Revised Total Revenues	<u>Percentage</u>
Step 1	\$1,667,535	\$20,500,744	8.9%
Step 2	\$1,394,200	\$21,894,943	6.8%
Step 3	\$873,007	\$22,767,950	4.0%

25. In revising its revenue request, the PWSB accepted many of the revisions suggested

by the Division, but still disagreed on the following topics:

- a) Rate Case Expense;
- b) Inflation Adjustments;
- c) Step Adjustments for Inflation and Worker's Compensation Expense; and,
- d) Property Taxes.
- 26. The PWSB also continued to disagree with Cumberland on issues related to

consumption, inflation, power costs, capital funding, cost allocation and rate design.

27. The PWSB also sought to immediately implement Mr. Mierzwa's suggested revisions

to the customer demand factors in this Docket since it already had the monthly

billing data Mr. Mierzwa referenced in his testimony, rather than waiting for its next

full rate filing, which may be three years away in light of the multi-year rate increase

requested in this Docket.

28. In particular, Mr. Woodcock suggested an update to Cumberland's maximum-day and maximum-hour demand extra capacity factors.

- 29. On August 28, 2015, the Division submitted surrebuttal testimony from Mr. Morgan and Mr. Mierzwa.
- 30. The Division revised its position as follows:
 - a) Step 1 Revenue increase of \$1,561,228 (\$106,307 less than the PWSB's Rebuttal Position).
 - b) Step 2 Revenue Increase of \$1,327,887 (\$66,313 less than the PWSB's Rebuttal Position).
 - c) Step 3 Revenue Increase of \$770,164 (\$102,843 less than the PWSB's Rebuttal Position).
- 31. The differences between the Division and the PWSB remained in the following

categories:

- a) Rate Case Expense
- b) Inflation Adjustments
- c) Water Treatment Plant Contract
- d) Step Adjustments for Inflation and Worker's Compensation Expense
- e) Property Taxes
- 32. Mr. Mierzwa agreed that Cumberland's maximum-day and maximum-hour demand

extra capacity factor should be increased, but reduced the 4.8 maximum day factor

proposed in the PWSB's rebuttal to 3.5 to mitigate Cumberland's increase. Mr.

Mierzwa also proposed a reduction to the maximum hour factor for Cumberland to

mitigate the increase to Cumberland.

33. On August 27, 2015, Cumberland also submitted surrebuttal testimony, and Mr.

Russell suggested changes to the PWSB's rebuttal position in the areas of

consumption, inflation, power costs, capital funding, cost allocation and rate design.

34. Following the surrebuttal testimony filings by the Division and Cumberland, the

parties engaged in extensive settlement discussions and negotiations.

35. During these discussions and negotiations, the PWSB and Division narrowed their areas of disagreement on the PWSB's revenue request to four specific expense

items:

- a) Rate Case Expense The parties agreed to a three-year normalization of \$230,000 for rate case expense as a placeholder for an actual amount to be reflected in the initial rate increase. The parties have agreed to update this expense to reflect actual expenses as near as possible. For the step increases, the parties have agreed to a placeholder amount of \$20,000, which would be subject adjustment during the step increase compliance filings.
- b) Inflation Adjustments the parties agreed to the Division's revised inflation calculation, which resulted in a compounded 3% inflation rate.
- c) Step Adjustments for Inflation and Worker's Compensation Expense the agreed upon rate of inflation will apply to the step adjustments and worker's compensation expense.
- d) Property Taxes the parties agreed to use the PWSB's property tax adjustment as set forth in the PWSB's rebuttal testimony.
- 36. As a result of these settlement discussions and after due consideration of the

testimony, exhibits, schedules, data requests, data responses, and other

documentation included in the filings of the parties in this Docket, the PWSB and the

Division have agreed to a settlement which resolves all issues relating to the PWSB's

Application to Change Rate Schedules.

- 37. The PWSB and the Division, by and through their respective representatives, believe that this settlement, as a whole, constitutes a just and reasonable resolution of the issues in this proceeding, and jointly request its approval by the Commission.
- 38. Cumberland has not joined in this Settlement Agreement.

III. TERMS OF SETTLEMENT

- 39. Incorporated herein and attached hereto as Exhibit 1 are Joint Settlement Schedules 1.0 through 12.0, which memorialize the settlement, and the parties agree with these schedules as presented.
- 40. As set forth in these schedules, in the first step of the increase, the PWSB's rates are designed to allow for the collection of additional operating revenue in the amount of \$1,598,016 to support total cost of service of \$20,458,598. The impact of this request will result in an 8.5% increase in total rate revenues. For a typical residential customer who uses 800 CU FT of water per month, the impact of this request will result in an increase of \$19.80 per year, from \$494.40 per year to \$514.20 per year, or 4%. The impact on other retail customers' bills will vary based on classification and consumption level.
- 41. As set forth in these schedules, in the second step of the increase, the PWSB's rates are designed to allow for the collection of additional operating revenue in the amount of \$1,352,419 to support total cost of service of \$21,811,579. The impact of this request will result in a 6.6% increase in total revenues. The increase will apply uniformly to each customer class as an "across the board" increase.
- 42. As set forth in these schedules, in the third step of the increase, the PWSB's rates are designed to allow for the collection of additional operating revenue in the amount of \$826,561 to support total cost of service of \$22,638,140. The impact of this request will result in a 3.8% increase in total revenues. The increase will apply uniformly to each customer class as an "across the board" increase.

8

- 43. The PWSB agrees to use the maximum-day and maximum-hour demand extra capacity factor of 3.5 suggested by Mr. Mierzwa to mitigate the increase to Cumberland. However, and as set forth in paragraphs 45-48 infra, the PWSB and the Division reserve the right to advocate for a different capacity factor in future rate filings and in the compliance filings for Steps 2 and 3 of the proposed rate filing.
- 44. The PWSB and the Division also reserve the right to advocate for different consumption numbers based on updated consumption numbers provided by the PWSB in its compliance filings for Steps 2 and 3 of the proposed rate filing.

IV. EFFECT OF SETTLEMENT

- 45. This Settlement Agreement is the result of a negotiated settlement. The discussions which have produced this Settlement Agreement have been conducted with the explicit understanding that all offers of settlement and discussion relating thereto are and shall be privileged, shall be without prejudice to the position of any party or participant presenting such offer or participating in any such discussion, and are not to be used in any manner in connection with these or other proceedings.
- 46. This settlement agreement is the product of negotiation and compromise. The making of this agreement establishes no principal or precedent. This agreement shall not be deemed to foreclose any party from making any contention in any future proceeding or investigation.
- 47. The agreement by any party to the terms of this Settlement Agreement shall not be construed as an agreement as to any matter of fact or law beyond the terms thereof. By entering into this Settlement Agreement, matters or issues other than

9

those explicitly identified in this agreement have not been settled upon or conceded by any party to this Settlement Agreement, and nothing in this agreement shall preclude any party from taking any position in any future proceeding regarding such unsettled matters.

48. In the event that the Commission rejects this Settlement Agreement, or modifies this agreement or any provision therein, then this agreement shall be deemed withdrawn and shall be null and void in all respects.

IN WITNESS WHEREOF, the Pawtucket Water Supply Board and the Rhode Island Division of Public Utilities And Carriers agree that this Settlement Agreement is reasonable, in the public interest and in accordance with law and regulatory policy, and have caused this agreement to be executed by their respective representatives, each being authorized to do so.

Dated this 28th day of September, 2015.

PAWTUCKET WATER	RHODE ISLAND DIVISION
SUPPLY BOARD	OF PUBLIC UTILITIES
By its Attorney,	AND CARRIERS,
\cap \cap \cap	By its Attorney,
Jaly	Kan Lan
Joseph A. Keough, Jr. #4925	Karen Lyons, # 6797
KEOUGH & SWEENEY, LTD.	Special Assistant Attorney General
100 Armistice Boulevard	150 South Main Street
Pawtucket, RI 02860	Providence, RI 02903
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				<u><</u>	Adjustments Detail>
	Test Year	Summary of	Rate Year *	Labor &	Other Supporting
Expense Item	FY 2014	Adjustments	<u>FY 2016</u>	Related Items	Adjustments Schedule
ADMINISTRATION					
Salaries & Wages - (601)	\$656,397	\$9,152	\$665,549	\$9,152	\$0 R. Benson
Salaries & Wages - Payroll Taxes	\$46,352	\$69	\$46,421	\$69	\$0 R. Benson
Employee Pensions & Benefits (604)	\$428,079	-\$10,513	\$417,566	-\$189,609	\$179,096 Joint Settlement Sch. 1.1 (
Workers Comp	\$13,792	\$16,875	\$30,667	\$0	\$16,875 LKM-12S
Materials and Supplies (Account 620)	\$53,171	\$1,595	\$54,766	\$0	\$1,595 Joint Settlement Sch. 1.1 (
Contractual Services - Legal (Account 633)	\$188,115	\$5,643	\$193,758	\$0	\$5,643 Joint Settlement Sch. 1.1 (
Contractual Services - Mgt. Fees (634) City Chg	\$275,788	\$0	\$275,788	\$0	\$0
Contractual Services - Other (Account 635)	\$11,188	\$336	\$11,523	\$0	\$336 Joint Settlement Sch. 1.1 (
Rental of Equipment (Account 642)	\$3,455	\$104	\$3,559	\$0	\$104 Joint Settlement Sch. 1.1 (
Transportation Expenses (Account 650)	\$7,043	\$211	\$7,254	\$0	\$211 Joint Settlement Sch. 1.1 (
Insurance - General Liability (Account 657)	\$151,690	\$0	\$151,690	\$0	\$0
Insurance - Other (Account 659)	\$0	\$0	\$0	\$0	\$0
Regulatory Com Expense - Other (667)	\$94,971	-\$8,182	\$86,789	\$0	-\$8,182 LKM-4
Reg Com Exp - Amort of Rate Case Exp (666)	\$0	\$76,667	\$76,667	\$0	\$76,667 Joint Settlement Sch. 1.1
Miscellaneous Expense (Account 675)	\$28,117	\$843	\$28,960	\$0	\$843 Joint Settlement Sch. 1.1 (
Credit Card Fees	\$22,812	\$684	\$23,496	\$0	\$684 Joint Settlement Sch. 1.1 (
Education Training	\$4,250	\$128	\$4,378	\$0	\$128 Joint Settlement Sch. 1.1 (
Maint of Misc Plant	\$48,584	\$1,458	\$50,042	\$0	\$1,458 Joint Settlement Sch. 1.1 (
Purchased Power	\$40,489	\$6,813	\$47,302	\$0	\$6,813 Joint Settlement Sch. 1.1
Other Utilities	\$98,864	\$2,966	\$101,829	\$0	\$2,966 Joint Settlement Sch. 1.1 (
Printing	\$0	\$0	\$0	\$0	\$0 Joint Settlement Sch. 1.1 (
Postage	\$78	<u>\$2</u>	\$80	<u>\$0</u>	\$2 Joint Settlement Sch. 1.1 (
Subtotal - Admin	\$2,173,233	\$104,852	\$2,278,085	-\$180,389	\$285,240
CUSTOMER ACCOUNTS	• , -,		• • • • • • • •	+,	+) -
Salary & Wages - Cust Ser	\$192,753	\$6,255	\$199,008	\$6,255	\$0 R. Benson
Salary & Wages - Meter	\$252,127	\$76,413	\$328,541	\$76,413	\$0 R. Benson
Salary & Wages Payroll Tx(CS)	\$14,856	\$123	\$14,979	\$123	\$0 R. Benson
Salary & Wages Payroll Tx (Meters)	\$23,110	\$1,289	\$24,399	\$1,289	\$0 R. Benson
Empl Pensions & Benefits (Cust Ser)	\$68,892	\$7,929	\$76,821	\$7,929	\$0 R. Benson
Empl Pensions & Benefits (Meters)	\$156,109	\$15,327	\$171,436	\$15,327	\$0 R. Benson
Matls & Supp (Cust Serv)	\$980	\$29	\$1,009	\$0	\$29 Joint Settlement Sch. 1.1 (
Matls & Supp (Meters)	\$3,360	\$101	\$3,461	\$0	\$101 Joint Settlement Sch. 1.1 (
Contractual Services - Other - [Cust. Srvc.] (Account 63	\$34,898	\$1,047	\$35,945	\$0	\$1,047 Joint Settlement Sch. 1.1 (
Rental of Equipment (Account 642)	\$1,931	\$58	\$1,989	\$0	\$58 Joint Settlement Sch. 1.1 (
Workers Comp - Cust Serv	\$12,517	-\$9,954	\$2,563	\$0	-\$9,954 LKM-12S
Workers Comp - Meters	\$0	\$13,191	\$13,191	\$0	\$13,191 LKM-12S
Transportation Expenses - [Cust srvc.] (Account 650)	\$763	\$23	\$786	\$0	\$23 Joint Settlement Sch. 1.1 (
Transportation Expenses - [Meter] (Account 650)	\$11,117	\$334	\$11,451	\$0	\$334 Joint Settlement Sch. 1.1 (
Bad Debt Expense (Account 670)	\$1,710	\$51	\$1,762	\$0	\$51 Joint Settlement Sch. 1.1 (
Miscellaneous Expense - [Cust. Srvc.] (Account 675)	\$238	\$7	\$245	\$0	\$7 Joint Settlement Sch. 1.1 (
Miscellaneous Expense - [Meter] (Account 675)	\$686	\$21	\$707	\$0	\$21 Joint Settlement Sch. 1.1 (
Education Training - [Cust. Srvc.]	\$0	\$0	\$0	\$0	\$0 Joint Settlement Sch. 1.1 (
Education Training - [Meter]	\$732	\$22	\$754	\$0	\$22 Joint Settlement Sch. 1.1 (
Repairs & Maintenance - general	\$0	\$0	\$0	\$0	\$0 Joint Settlement Sch. 1.1 (
Repairs & Maintenance - meters	\$0	\$0	\$0	\$0	\$0 Joint Settlement Sch. 1.1 (
Other Utilities - [Cust. Srvc.]	\$2,586	\$78	\$2,664	\$0	\$78 Joint Settlement Sch. 1.1 (
Other Utilities - [Meter]	\$3,028	\$91	\$3,119	\$0	\$91 Joint Settlement Sch. 1.1 (
Printing - [Cust. Srvc.]	\$39,768	\$1,193	\$40,961	\$0	\$1,193 Joint Settlement Sch. 1.1 (
Printing - [Meter]	\$902	\$27	\$929	\$0	\$27 Joint Settlement Sch. 1.1 (
Postage[Cust. Srvc.]	<u>\$110,011</u>	\$ <u>3,300</u>	<u>\$113,311</u>	<u>\$0</u>	\$3,300 Joint Settlement Sch. 1.1 (
Subtotal - Customer Accts	\$933,072	\$116,955	\$1,050,027	\$107,336	\$9,619
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			> Adjustments Detail>			
	Test Year	Summary of	Rate Year		Other Supporting	
Expense Item	FY 2014	Adjustments	<u>FY 2016 La</u>	bor Increase	Adjustments Schedule	
SOURCE OF SUPPLY						
Salaries & Wages - (601)	\$126,626	-\$1,117	\$125,509	-\$1,117	\$0 R. Benson	
Salaries & Wages - Payroll Taxes	\$9,327	\$91	\$9,418	\$91	\$0 R. Benson	
Employee Pensions & Benefits (604)	\$45,138	\$4,772	\$49,910	\$4,772	\$0 R. Benson	
Workers Comp	\$3,959	\$1,338	\$5,297	\$0	\$1,338 LKM-12S	
Purchased Power (Account 615)	\$92,006	\$21,802	\$113,809	\$0	\$21,802 Joint Settlement Sch. 1.1	
Materials and Supplies (Account 620) & Rental	\$1,988	\$60	\$2,048	\$0	\$60 Joint Settlement Sch. 1.1 (
Transportation Expenses (Account 650)	\$3,661	\$110	\$3,771	\$0	\$110 Joint Settlement Sch. 1.1 (
Miscellaneous Expense (Account 675)	\$49	\$1	\$50	\$0	\$1 Joint Settlement Sch. 1.1 (
Security Service	\$74,733	\$2,242	\$76,975	\$0	\$2,242 Joint Settlement Sch. 1.1 (
Education Training	\$628	\$19	\$647	\$0	\$19 Joint Settlement Sch. 1.1 (
Maint of Misc Plant	\$76,766	-\$17,761	\$59,005	\$0	-\$17,761 LKM-7S	
Other Utilities	<u>\$3,990</u>	<u>\$120</u>	<u>\$4,110</u>	<u>\$0</u>	\$120 Joint Settlement Sch. 1.1 (
Subtotal - Supply	\$438,872	\$11,677	\$450,549	\$3,746	\$7,931	
PURIFICATION						
DBO O&M Contract	\$1,851,761	\$37,331	\$1,889,092	\$0	\$37,331 Joint Settlement Sch. 1.1	
Purchased Power (Account 615)	\$776,713	\$176,744	\$953,457	\$0	\$176,744 Joint Settlement Sch. 1.1	
Other Utilities	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
Subtotal - Purification	\$2,628,473	\$214,075	\$2,842,548	\$0	\$214,075	

			<> Adjustments Detail>			
	Test Year	Summary of	Rate Year		Other	Supporting
Expense Item	<u>FY 2014</u>	Adjustments	<u>FY 2016 La</u>	bor Increase	Adjustments	<u>Schedule</u>
TRANSMISSION & DISTRIBUTION						
Salaries & Wages - (601)	\$927,786	\$80,121	\$1,007,907	\$80,121	\$0 R	. Benson
Salaries & Wages -[Engineering] (601)	\$373,160	\$4,937	\$378,097	\$4,937	\$0 R	. Benson
Salaries & Wages - Payroll Taxes -	\$71,111	\$4,035	\$75,146	\$4,035	\$0 R	. Benson
Salaries & Wages - Payroll Taxes - [Engineering]	\$27,444	\$929	\$28,374	\$929	\$0 R	. Benson
Salaries & Wages - Police Details	\$86,272	\$0	\$86,272	\$0	\$0	
Employee Pensions & Benefits - (604)	\$399,728	\$70,721	\$470,449	\$70,721	\$0 R	. Benson
Employee Pensions & Benefits - [Engineering] (604)	\$122,039	\$27,683	\$149,723	\$27,683	\$0 R	. Benson
Materials and Supplies - (Account 620)	\$55,068	\$1,652	\$56,720	\$0	\$1,652 Jo	bint Settlement Sch. 1.1 (
Materials and Supplies - [Engineering] (Account 620)	\$11,225	\$337	\$11,562	\$0	\$337 Jo	oint Settlement Sch. 1.1 (
Rental of Equipment (Account 642)	\$11,734	\$352	\$12,086	\$0	\$352 Jo	oint Settlement Sch. 1.1 (
Rental of Equipment - [Engineering] (Account 642)	\$2,959	\$89	\$3,048	\$0	\$89 Jo	pint Settlement Sch. 1.1 (
Transportation Expenses - (Account 650)	\$79,571	\$2,387	\$81,958	\$0	\$2,387 Jo	oint Settlement Sch. 1.1 (
Transportation Expenses - [Engineering](Account 650)	\$8,826	\$265	\$9,091	\$0	\$265 Jo	oint Settlement Sch. 1.1 (
Workers Comp T&D	\$74,692	-\$29,928	\$44,764	\$0	-\$29,928 LI	KM-12S
Workers Comp - Engineering	\$16,100	\$1,513	\$17,613	\$0	\$1,513 LI	KM-12S
Miscellaneous Expense - (Account 675)	\$3,377	\$101	\$3,479	\$0	\$101 Jo	oint Settlement Sch. 1.1 (
Miscellaneous Expense - [Engineering] (Account 675)	\$495	\$15	\$510	\$0		oint Settlement Sch. 1.1 (
Education Training	\$4,444	\$133	\$4,577	\$0	\$133 Jo	oint Settlement Sch. 1.1 (
Education Training - [Engineering]	\$667	\$20	\$687	\$0	\$20 Jo	oint Settlement Sch. 1.1 (
Repairs & Maintenance - general	\$1,432	\$43	\$1,475	\$0		oint Settlement Sch. 1.1 (
Repairs & Maintenance - T&D	\$0	\$0	\$0	\$0	\$0 Jo	oint Settlement Sch. 1.1 (
Repairs & Maintenance - fire services	\$0	\$0	\$0	\$0	\$0 Jo	oint Settlement Sch. 1.1 (
Repairs & Maintenance - services	\$4,268	\$128	\$4,396	\$0		oint Settlement Sch. 1.1 (
Repairs & Maintenance - Hydrants	\$0	\$0	\$0	\$0	\$0 Jo	oint Settlement Sch. 1.1 (
Road surface restoration	\$0	\$0	\$0	\$0	\$0 Jo	oint Settlement Sch. 1.1 (
Repairs & Maintenance - general	\$0	\$0	\$0	\$0		oint Settlement Sch. 1.1 (
Purchased Power	\$14,744	\$2,181	\$16,925	\$0	+)	bint Settlement Sch. 1.1
Other Utilities	\$22,105	\$663	\$22,768	\$0	\$663 Jo	oint Settlement Sch. 1.1 (
Other Utilities - [Engineering]	\$3,525	\$106	\$3,631	\$0		oint Settlement Sch. 1.1 (
Printing	\$0	\$0	\$0	\$0		oint Settlement Sch. 1.1 (
Postage[Engineering]	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		oint Settlement Sch. 1.1 (
Subtotal - T&D	\$2,322,774	\$168,484	\$2,491,258	\$188,427	-\$19,943	

				<> Adjustments Detail>			
	Test Year	Summary of	Rate Year		Other	Supporting	
Expense Item	<u>FY 2014</u>	Adjustments	<u>FY 2016 La</u>	bor Increase	Adjustments	Schedule	
CAPITAL EXPENSE							
Property Taxes							
Source of Supply	\$750,533	-\$133,300	\$617,233	\$0	-\$133,300 Joi	nt Settlement Sch. 1.1	
Treatment-Pumping	\$0	\$0	\$0	\$0	\$0 Joi	nt Settlement Sch. 1.1	
Treatment-Purification	\$0	\$0	\$0	\$0	\$0 Joi	nt Settlement Sch. 1.1	
Trans & Distrib	\$162,078	-\$28,977	\$133,101	\$0		nt Settlement Sch. 1.1	
Rental Property	\$9,217	\$68	\$9,285	\$0	\$67.57 Joi	nt Settlement Sch. 1.1	
Restrict. Bond Principal, Interest & RICWFA Fees *	\$7,764,193	\$0	\$7,764,193	\$0	\$0 Joi	nt Settlement Sch. 1.1	
Leases	\$0	\$0	\$0	\$0	\$0		
IFR	\$2,500,000	\$0	\$2,500,000	\$0	\$0 Joi	nt Settlement Sch. 1.1	
Trustee Fees	\$26,879	\$4,121	\$31,000	\$0	\$4,121 Joi	nt Settlement Sch. 1.1	
O&M Reserve Deposit	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u> Joi	nt Settlement Sch. 1.1	
Subtotal - Capital	<u>\$11,212,900</u>	<u>-\$158,089</u>	<u>\$11,054,811</u>	<u>\$0</u>	<u>-\$158,089</u>		
TOTAL EXPENSES	\$19,709,324	\$457,954	\$20,167,278	\$119,120	\$338,834		
PLUS: Rev. Stabiliz./Oper. Rev. Allowance	\$0	\$291,882	\$291,882		Joi	nt Settlement Sch. 1.1	
LESS: Service Instal Revenue	-\$78,239	\$14,068	-\$64,171		\$14,068 LK	M-3	
LESS: State Surcharge Revenue	-\$48,282	-\$539	-\$48,821		-\$539 Joi	nt Settlement Sch. 1.1	
LESS: Penalties	-\$284,343	-\$39,897	-\$324,240		-\$39,897 LK	M-3	
LESS: Non-Operating Rental	-\$27,850	\$0	-\$27,850		see	e DGB-1	
LESS: Interest Income	-\$813	\$0	-\$813		see	DGB-1	
LESS: Misc Non-Operating	<u>-\$219,519</u>	-\$23,036	-\$242,555		<u>-\$23,036</u> LK	VI-3	
REQUIRED FROM RATES	\$19,050,279	\$700,432	\$19,750,710	\$119,120	\$289,429		

* TY Debt & RICWFA Fees = Restricted amount from Docket #4171 less Trustee Fees Below

DETAILS OF ADJUSTMENTS TO TEST YEAR EXPENSES

Capital Requirements

Property Taxes

Property taxes for future years based on following projections:

Property taxes for future years based on following	ng projections:				
Source of Supply	<u>2015</u> \$627,484	<u>2016</u> \$617,233	<u>2017</u> \$569,464	<u>2018</u> \$571,807	
		, ,	. ,		
Trans & Distrib	\$135,573	\$133,101	\$132,487	\$131,972	
Rental Property	<u>\$9,222</u>	<u>\$9,285</u>	<u>\$9,299</u>	<u>\$9,315</u>	
Totals	\$772,279	\$759,618	\$711,251	\$713,094	
After FY 2015, non-Cumberland amounts increased	1.3%/year based	d on updated rea	sponse to Div. 1	-12	
Debt Service					
Projected Debt is as follows:					
	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Existing Revenue Bonds					
Principal (& sinking fund)	\$4,067,074	\$4,182,000	\$4,650,000	\$4,782,000	\$4,924,000
Interest	<u>\$3,397,676</u>	<u>\$3,452,974</u>	<u>\$3,386,756</u>	<u>\$3,275,044</u>	<u>\$3,154,900</u>
Total	\$7,464,750	\$7,634,974	\$8,036,756	\$8,057,044	\$8,078,900
Projected Revenue Bonds (2015 & 2016)					
Principal	\$0	\$0	\$1,000	\$252,000	\$447,000
Interest	<u>\$0</u>	<u>\$0</u>	<u>\$49,549</u>	<u>\$191,530</u>	<u>\$248,081</u>
Total	\$0	\$0	\$50,549	\$443,530	\$695,081
Existing General Obligation Bonds					
Principal	\$84,527	\$59,600	\$58,266	\$59,562	\$60,374
Interest	<u>\$16,212</u>	<u>\$18,850</u>	<u>\$10,708</u>	<u>\$8,456</u>	<u>\$6,164</u>
Total	\$100,739	\$78,449	\$68,974	\$68,018	\$66,538
Total All Bonds	\$7,565,489	\$7,713,423	\$8,156,278	\$8,568,592	\$8,840,519
RICWFA Fees	\$352,914	\$366,140	\$363,683	\$370,018	\$355,989
Total RICWFA	\$7,918,403	\$8,079,564	\$8,519,961	\$8,938,610	\$9,196,508
	+ , ,	+ - , - - ,	+-,,	+-,-,-,	

* Although costs are shown to increase, no change over the restricted amounts from Docket 4171 is requested for the rate year. Full recovery in a second step increase is requested for FY 2017 amounts.

Trustee Fees		Test Yr	Estim RY
Bank of New York	Trustees Fees	\$18,500	\$22,250
US Bank	Admin Fess	\$3,250	\$3,250
Partridge, Hahn & Snow	Legal Fees - Annual Disclosure filing	\$2,729	\$3,100
Amteo	Annual Arbitrage Services	\$2,400	\$2,400
Total Fees		\$26,879	\$31,000

IFR - PAYGO

Rate Y	'ear
\$2,500,	000

O&M Reserve Requirement

	Rate Year O&M =	\$9,872,085 (Operating Costs plus Property Taxes)
	Required Level (25%)	\$2,468,021	
	Balance 6/30/14	\$2,708,181	\$240,160
	Estimated Additions	\$0	
	Estimated Balance 6/30/15	\$2,708,181	
	Rate Year Addition =	\$0	
Operating Costs			
DBO Contract		New WTP	

ontract		New WTP
	Annual Contract Test Year	\$1,851,761
	Rate Year Estimate	\$1,889,092
	Increase over Test Year	\$37,331

DETAILS OF ADJUSTMENTS TO TEST YEAR EXPENSES

Inflation Adjustments Based on the rebuttal testimony, we use a two year, compounded rate of inflation of 3.0%

(annual rate of) 1.50%

Power Costs

		Test Year	A	djustment *	Rate Year
Administration					
	Delivery	\$ 24,976	\$	749	\$ 25,725
	Supply	\$ 15,513	\$	6,064	\$ 21,577
	Total	\$ 40,489	\$	6,813	\$ 47,302
Source of Supply					
	Delivery	\$ 39,245	\$	1,177	\$ 40,422
	Supply	\$ 52,761	\$	20,625	\$ 73,386
	Total	\$ 92,006	\$	21,802	\$ 113,809
Purification					
	Delivery	\$ 351,556	\$	10,547	\$ 362,103
	Supply	\$ 425,157	\$	166,198	\$ 591,354
	Total	\$ 776,713	\$	176,744	\$ 953,457
<u>T&D</u>				-	
	Delivery	\$ 9,926	\$	298	\$ 10,224
	Supply	\$ 4,818	\$	1,883	\$ 6,701
	Total	\$ 14,744	\$	2,181	\$ 16,925

* Delivery costs increased annually (2 yrs) by 1.50% per year for two years. Supply costs were increased based on an increase in the contract effective January 1, 2015 from 6.49 cents to 9.027 cents or 39.09%

1.5%

Regulatory Expenses

1. Rate Case Estimated	Rate	Year	
	_	-	

Rate Case Costs (estim)	\$230,000		
Step Increases (estim)	<u>\$0</u>		
Total	\$230,000		
Spread over 3 yrs	\$76,667		
Test Year	\$0		
Adjustment	\$76,667		
2. PUC Fee - Admin			
FY 2014 Fee	\$94,971		
Increase (2 yr inflation)	<u>\$0</u>		
Total Rate Year	\$94,971		
Test Year	\$94,971		
Adjustment	\$0		
State Surcharge Revenues	Hcf/yr	Rate/hcf	Revenue
Resid. Sales (92.7%)	2,432,801	\$0.015	\$36,492
	, ,	+	. ,
Non-Resid. Sales	821,930	\$0.015	<u>\$12,329</u>
Totals			\$48,821

Revenue Stabilization / Operating Revenue Allowance

See testimony of C. Woodcock. An operating reserve allowance of

on total revenues is requested in this case.

Retiree Health Care.

This item includes the cost of the health care plans for retirees. See Rebuttal Testimony of R. Benson

UNITS OF SERVICE

METERS						
		Test Year	Avg. Annual	Rate Year		
<u>1</u>	Meter Size	Monthly	Chng 2009-14	Monthly	Equiv Factor	# of Equivs
	5/8	21,551	100.02%	21,561	1.00	21,561
	3/4	266	100.53%	269	1.39	373
	1	510	100.48%	515	2.00	1,030
	1 1/2	219	99.29%	216	4.07	879
	2	310	95.08%	280	5.29	1,481
	3	18	94.41%	16	6.00	96
	4	9	94.41%	8	14.00	112
	6	3	87.06%	2	21.00	48
	8	0		0	30.00	0
Totals		22,886		22,867		25,579

PUBLIC FIRE HYDRANTS

		Test Year	Adjustments	Rate Year
Pawtucket		1,515	0	1,515
Central Falls		202	0	202
Cumberland		198	0	198
Attleborough		<u>2</u>	<u>0</u>	<u>2</u>
	Totals	1,917	0	1,917

PRIVATE FIRE SERVICE

Size	Test Year	Adjustments	Rate Year	Equiv Factor **	# of Equivs
2	33	5	38	4.07	155
4	67	11	78	6.00	468
6	405	0	405	14.00	5,670
8	91	2	93	21.00	1,953
10	3	0	3	21.00	63
12	<u>0</u>	<u>0</u>	<u>0</u>	21.00	<u>0</u>
Total	599	18	617		8,309

* Adjusted based on annual average change from 2009-2014 * one size down to equate to meter equivalent

METERED WATER USE (ccf/year)

<u>Class</u>	<u>FY 2014</u>	Adjustments	<u>Rate Year *</u>
Small (5/8 - 1")	2,565,972	58,409	2,624,381
Large (>1")	<u>816,657</u>	<u>5,273</u>	<u>821,930</u>
Total	3,382,629	63,682	3,446,311
Wholesale Cumberland Seekonk Total	235,483 <u>0</u> 235,483	38,581 <u>0</u> 38,581	274,064 <u>0</u> 274,064

* See Page 2

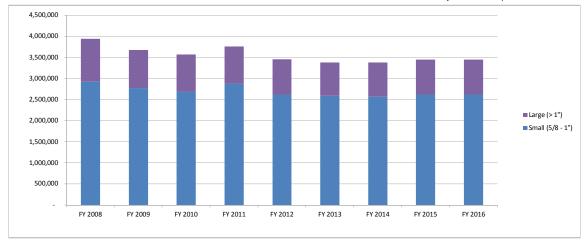
Miles of Mains

Size	Miles		Inch-Miles	
Service Pipes	203.549			
1	0.040		0.0	
2	0.672		1.3	
4	1.120		4.5	
6	92.335		554.0	
8	112.146		897.2	
10	1.638		16.4	
12	49.531	95.6%	594.4	82.3%
14	0.008		0.1	
16	4.316		69.0	
20	8.576		171.5	
24	7.446		178.7	
30	0.009		0.3	
36	0.654		23.5	
48	<u>0.015</u>	4.4%	0.7	17.7%
Totals	482.05		2,512	

Historic and Projected Water Sales (hcf/year)

					Actual				Projected*	Avg Change
RETAIL	FY 2008	FY 2009	<u>FY 2010</u>	FY 2011	<u>FY 2012</u>	FY 2013	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>12-15</u>
Small (5/8 - 1")	2,927,770	2,773,813	2,681,579	2,883,337	2,622,322	2,589,759	2,565,972	2,624,381	2,624,381	100.0%
Large (> 1")	1,018,442	906,763	887,657	880,645	833,152	791,480	816,657	821,930	821,930	99.5%
Subtotal Retail	3,946,212	3,680,576	3,569,236	3,763,982	3,455,474	3,381,239	3,382,629	3,446,311	3,446,311	
RESALE										12-15
Cumberland	822,591	578,899	547,806	445,099	218,558	204,308	235,483	302,739	274,064	111.5%

* Note: Projections for FY 2016 based on FY 2015 actuals for retail customrs and value for Cumberland based on Cumberland testimony and data responses



UNITS OF SERVICE - DEMAND FACTORS

	BAS	E		MAXIMUM DAY	,		PEAK HOUR		Equivalent	
	Annual Use	Average Day	Demand	Maximum Day	Extra Capacity	Demand	Maximum HourE	xtra Capacity	Meters &	
Inside - Retail	ccf/year	ccf/day	Factor	ccf/day	ccf/day	Factor	ccf/day	ccf/day	Services	Bills
Small (5/8 - 1")	2,624,381	7,190	2.62	18,859	11,669	3.53	25,409	6,550	22,963	268,132
Large (>1")	821,930	2,252	2.28	5,144	2,892	3.08	6,931	1,787	2,616	6,269
Fire Protection	6,000 gal/min for 6	hours per Docke	et 3193	2,888	2,888		11,551	8,663		7,404
Wholesale										
Cumberland	274,064		3.50	2,628	1,877	3.85	2,891	263		
Seekonk	0	0	3.50	0	0	3.85	0	0		
	0 700 075	10.100			10.007		10 700	17.000		
Totals	3,720,375	10,193		29,519	19,327		46,782	17,262	25,579	281,805
Unbilled Water (ccf/yr)										3 Yr Avg
Oribined Water (certyr)	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	2013-15
Plant Production	5,296,280	5,213,904	4,726,665	4,413,094	4,497,146	3,860,951		4,136,470	4,438,485	4,287,478
Less: Retail Sales	3,884,773	3,949,963	3,611,646	3,593,567	3,779,526	3,426,499		3,410,888	3,455,075	3,432,982
Wholesale Sales	729,063		535,345	559,455	429,555	196,038		264,579	295,333	279,956
Semi-Annual Flush	70,194	,	100,936	123,462	78,587	109,780	,	40,080	49,728	44,904
Estimated Fire	26,481	26,070	23,633	22,065	19,056	20,210	19,050	18,100	5,500	11,800
Unbilled Water	585,769		455,105	114,545	190,422	108,424		402,823	632,849	517,836
% Unaccounted	11.1%	9.8%	9.6%	2.6%	4.2%	2.8%	7.7%	9.7%	14.3%	12.1%
Note: These differ from	the values in Joint S	Settlement Sch. 2	.1 as these are	sales in the fiscal	year, where Joint	Settlement Sc	h. 2.1 is billings i	8.48	9.10	

DERIVATION OF CLASS PEAKING FACTORS

	Avg Day in		Average Day	System Max Day			Calc. Max	Max Hr:Day	Calc. Max
	Ma	ax Month	Annual	Ratio - A	Avg in Max Mo *	Adj. Factor **	Day Ratio ***	Ratio ****	Hour Ratio
Small (5/8 - 1")		9,367	7,108	1.32	1.49	1.34	2.62	1.35	3.53
Combined Large/Medium (> 1	")	2,936	2,233	1.31	1.49	1.17	2.28	1.35	3.08
Wholesale				2.76	1.49	1.17	3.50	1.10	3.85
* System Max Day = ** Based on example in AWW		0 ,		13,249	Ratio =	1.49			
**** Wholesale from Div 1-6 = 4 **** See Sch 3.4	4.0 III 1 12, 4.0 III I	r ro, and 4	.5 111 1 14.						
**** See Sch 3.4 Gallo	ons/Day	Avg day	Max Day	<u>Max Hour</u>					
**** See Sch 3.4 Gallo	- , -	.,		<u>Max Hour</u> 34,602					
**** See Sch 3.4 Gallo	ons/Day ulated	Avg day	Max Day						

	PRO FORMA	ALLOC.						
EXPENSE ITEM	EXPENSE	SYMBOL (1)	BASE	MAX. DAY P	PEAK HOUR	METERING	BILLING DI	RECT FIRE
ADMINISTRATION								
Salaries & Wages - (601)	\$665,549	L-M	\$600,156	\$21,245	\$12,481	\$0	\$0	\$31,667
Salaries & Wages - Payroll Taxes	\$46,421	L-M	\$41,860	\$1,482	\$870	\$0	\$0	\$2,209
Employee Pensions & Benefits (604)	\$417,566	L-M	\$376,538	\$13,329	\$7,830	\$0	\$0	\$19,868
Workers Comp	\$30,667	L-M	\$27,654	\$979	\$575	\$0	\$0	\$1,459
Materials and Supplies (Account 620)	\$54,766	E-M	\$44,944	\$7,877	\$550	\$0	\$0	\$1,395
Contractual Services - Legal (Account)	\$193,758	E-M	\$159,009	\$27,869	\$1,945	\$0	\$0	\$4,935
Contractual Services - Mgt. Fees (634	\$275,788	E-M	\$226,327	\$39,668	\$2,769	\$0	\$0	\$7,025
Contractual Services - Other (Account	\$11,523	E-M	\$9,457	\$1,657	\$116	\$0	\$0	\$294
Rental of Equipment (Account 642)	\$3,559	E-M	\$2,920	\$512	\$36	\$0	\$0	\$91
Transportation Expenses (Account 650	\$7,254	E-M	\$5,953	\$1,043	\$73	\$0	\$0	\$185
Insurance - General Liability (Account (\$151,690	E-M	\$124,485	\$21,818	\$1,523	\$0	\$0	\$3,864
Insurance - Other (Account 659)	\$0	E-M	\$0	\$0	\$0	\$0	\$0	\$0
Regulatory Com Expense - Other (667)	\$86,789	E-M	\$71,224	\$12,483	\$871	\$0	\$0	\$2,211
Reg Com Exp - Amort of Rate Case Ex	\$76,667	E-M	\$62,917	\$11,027	\$770	\$0	\$0	\$1,953
Miscellaneous Expense (Account 675)	\$28,960	E-M	\$23,766	\$4,165	\$291	\$0	\$0	\$738
Credit Card Fees	\$23,496	В	\$0	\$0	\$0	\$0	\$23,496	\$0
Education Training	\$4,378	E-M	\$3,593	\$630	\$44	\$0	\$0	\$112
Maint of Misc Plant	\$50,042	E-M	\$41,067	\$7,198	\$502	\$0	\$0	\$1,275
Purchased Power	\$47,302	E-M	\$38,819	\$6,804	\$475	\$0	\$0	\$1,205
Other Utilities	\$101,829	E-M	\$83,567	\$14,647	\$1,022	\$0	\$0	\$2,594
Printing	\$0	E-M	\$0	\$0	\$0	\$0	\$0	\$0
Postage	\$80	E-M	\$66	\$12	\$1	\$0	\$0	\$2
Subtotal - Admin	\$2,278,085		\$1,944,322	\$194,445	\$32,742	\$0	\$23,496	\$83,079
CUSTOMER ACCOUNTS	+_, , , ,		•••••	+ ····,···	** -,· · -		+,	+,
Salary & Wages - Cust Ser	\$199,008	В	\$0	\$0	\$0	\$0	\$199,008	\$0
Salary & Wages - Meter	\$328,541	Μ	\$0	\$0	\$0	\$262,832	\$65,708	\$0
Salary & Wages Payroll Tx(CS)	\$14,979	В	\$0	\$0	\$0	\$0	\$14,979	\$0
Salary & Wages Payroll Tx (Meters)	\$24,399	Μ	\$0	\$0	\$0	\$19,519	\$4,880	\$0
Empl Pensions & Benefits (Cust Ser)	\$76,821	В	\$0	\$0	\$0	\$0	\$76,821	\$0
Empl Pensions & Benefits (Meters)	\$171,436	Μ	\$0	\$0	\$0	\$137,149	\$34,287	\$0
Matls & Supp (Cust Serv)	\$1,009	В	\$0	\$0	\$0	\$0	\$1,009	\$0
Matls & Supp (Meters)	\$3,461	Μ	\$0	\$0	\$0	\$2,768	\$692	\$0
Contractual Services - Other - [Cust. Si	\$35,945	В	\$0	\$0	\$0	\$0	\$35,945	\$0
Rental of Equipment (Account 642)	\$1,989	В	\$0	\$0	\$0	\$0	\$1,989	\$0
Workers Comp - Cust Serv	\$2,563	В	\$0	\$0	\$0	\$0	\$2,563	\$0
Workers Comp - Meters	\$13,191	В	\$0	\$0	\$0	\$0	\$13,191	\$0
Transportation Expenses - [Cust srvc.]	\$786	В	\$0	\$0	\$0	\$0	\$786	\$0
Transportation Expenses - [Meter] (Acc	\$11,451	Μ	\$0	\$0	\$0	\$9,160	\$2,290	\$0
Bad Debt Expense (Account 670)	\$1,762	В	\$0	\$0	\$0	\$0	\$1,762	\$0
Miscellaneous Expense - [Cust. Srvc.]	\$245	В	\$0	\$0	\$0	\$0	\$245	\$0
Miscellaneous Expense - [Meter] (Accc	\$707	Μ	\$0	\$0	\$0	\$565	\$141	\$0
Education Training - [Cust. Srvc.]	\$0	В	\$0	\$0	\$0	\$0	\$0	\$0
Education Training - [Meter]	\$754	Μ	\$0	\$0	\$0	\$603	\$151	\$0
Repairs & Maintenance - general	\$0	В	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & Maintenance - meters	\$0	Μ	\$0	\$0	\$0	\$0	\$0	\$0
Other Utilities - [Cust. Srvc.]	\$2,664	В	\$0	\$0	\$0	\$0	\$2,664	\$0
Other Utilities - [Meter]	\$3,119	М	\$0	\$0	\$0	\$2,495	\$624	\$0
Printing - [Cust. Srvc.]	\$40,961	В	\$0	\$0	\$0	\$0	\$40,961	\$0
Printing - [Meter]	\$929	Μ	\$0	\$0	\$0	\$743	\$186	\$0
Postage[Cust. Srvc.]	<u>\$113,311</u>	В	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$113,311	<u>\$0</u>
Subtotal - Customer Accts	\$1,050,027		\$0	\$0	\$0	\$435,836	\$614,191	\$0

	PRO FORMA	ALLOC.						
EXPENSE ITEM	EXPENSE	SYMBOL (1)	BASE	MAX. DAY P	<u>EAK HOUR</u>	METERING	BILLING DIRE	CT FIRE
SOURCE OF SUPPLY								
Salaries & Wages - (601)	\$125,509	А	\$125,509	\$0	\$0	\$0	\$0	\$0
Salaries & Wages - Payroll Taxes	\$9,418	А	\$9,418	\$0	\$0	\$0	\$0	\$0
Employee Pensions & Benefits (604)	\$49,910	А	\$49,910	\$0	\$0	\$0	\$0	\$0
Workers Comp	\$5,297	А	\$5,297	\$0	\$0	\$0	\$0	\$0
Purchased Power (Account 615)	\$113,809	А	\$113,809	\$0	\$0	\$0	\$0	\$0
Materials and Supplies (Account 620) &	\$2,048	А	\$2,048	\$0	\$0	\$0	\$0	\$0
Transportation Expenses (Account 650	\$3,771	А	\$3,771	\$0	\$0	\$0	\$0	\$0
Miscellaneous Expense (Account 675)	\$50	A	\$50	\$0	\$0	\$0	\$0	\$0
Security Service	\$76,975	А	\$76,975	\$0	\$0	\$0	\$0	\$0
Education Training	\$647	A	\$647	\$0	\$0	\$0	\$0	\$0
Maint of Misc Plant	\$59,005	A	\$59,005	\$0	\$0	\$0	\$0	\$0
Other Utilities	<u>\$4,110</u>	A	<u>\$4,110</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal - Supply	\$450,549		\$450,549	\$0	\$0	\$0	\$0	\$0
PURIFICATION								
DBO O&M Contract	\$1,889,092	D	\$1,022,852	\$866,239	\$0	\$0	\$0	\$0
Purchased Power (Account 615)	\$953,457	A	\$953,457	\$0	\$0	\$0	\$0	\$0
Other Utilities	<u>\$0</u>	A	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u> \$0	<u>\$0</u>	<u>\$0</u>
Subtotal - Purification	\$2,842,548		\$1,976,309	\$866,239	\$0	\$0	\$0	\$0

\mathbf{c}	0,553 6,467 5,260 1,986
\mathbf{c}	6,467 5,260
	5,260
Salaries & Wages -[Engineering] (601) \$378,097 O \$20,966 \$17,756 \$10,431 \$302,477 \$0 \$26	-,
Salaries & Wages - Payroll Taxes - \$75,146 O \$4,167 \$3,529 \$2,073 \$60,117 \$0 \$5	1,986
Salaries & Wages - Payroll Taxes - [En \$28,374 O \$1,573 \$1,332 \$783 \$22,699 \$0 \$1	
	6,039
Employee Pensions & Benefits - (604) \$470,449 O \$26,087 \$22,093 \$12,979 \$376,359 \$0 \$32	2,931
Employee Pensions & Benefits - [Engir \$149,723 O \$8,302 \$7,031 \$4,131 \$119,778 \$0 \$10	0,481
Materials and Supplies - (Account 620) \$56,720 O \$3,145 \$2,664 \$1,565 \$45,376 \$0 \$3	3,970
Materials and Supplies - [Engineering] \$11,562 O \$641 \$543 \$319 \$9,250 \$0 \$	\$809
Rental of Equipment (Account 642) \$12,086 O \$670 \$568 \$333 \$9,669 \$0	\$846
Rental of Equipment - [Engineering] (A \$3,048 O \$169 \$143 \$84 \$2,439 \$0	\$213
Transportation Expenses - (Account 65 \$81,958 O \$4,545 \$3,849 \$2,261 \$65,566 \$0 \$5	5,737
Transportation Expenses - [Engineerin: \$9,091 O \$504 \$427 \$251 \$7,273 \$0	\$636
Workers Comp T&D \$44,764 O \$2,482 \$2,102 \$1,235 \$35,811 \$0 \$3	3,133
Workers Comp - Engineering \$17,613 O \$977 \$827 \$486 \$14,090 \$0 \$1	1,233
Miscellaneous Expense - (Account 675 \$3,479 O \$193 \$163 \$96 \$2,783 \$0	\$244
Miscellaneous Expense - [Engineering] \$510 O \$28 \$24 \$14 \$408 \$0	\$36
Education Training \$4,577 O \$254 \$215 \$126 \$3,662 \$0	\$320
Education Training - [Engineering] \$687 O \$38 \$32 \$19 \$549 \$0	\$48
	\$103
Repairs & Maintenance - T&D \$0 T \$0 <th< td=""><td>\$0</td></th<>	\$0
Repairs & Maintenance - fire services \$0 F \$0	\$0
Repairs & Maintenance - services \$4,396 S \$0 \$0 \$4,396 \$0	\$0
Repairs & Maintenance - Hydrants \$0 F \$0	\$0
Road surface restoration \$0 O \$0	\$0
Repairs & Maintenance - general \$0 O \$0	\$0
Purchased Power \$16,925 O \$939 \$795 \$467 \$13,540 \$0 \$1	1,185
Other Utilities \$22,768 O \$1,263 \$1,069 \$628 \$18,215 \$0 \$1	1,594
	\$254
Printing \$0 O \$0 <t< td=""><td>\$0</td></t<>	\$0
Postage[Engineering] <u>\$0</u> O <u>\$0</u> <u>\$0</u> <u>\$0</u> <u>\$0</u> <u>\$0</u> <u>\$0</u>	<u>\$0</u>
	4,080
TOTAL O&M \$9,112,467 I \$4,578,096 \$1,177,470 \$101,350 \$2,360,704 \$637,687 \$257	7,159

	PRO FORMA	ALLOC.						
EXPENSE ITEM	EXPENSE	SYMBOL (1)	BASE	MAX. DAY	PEAK HOUR	METERING	<u>BILLING DI</u>	RECT FIRE
CAPITAL EXPENSE								
Property Taxes								
Source of Supply	\$617,233	A	\$617,233	\$0	\$0	\$0	\$0	\$0
Treatment-Pumping	\$0	D	\$0	\$0	\$0	\$0	\$0	\$0
Treatment-Purification	\$0	D	\$0	\$0	\$0	\$0	\$0	\$0
Trans & Distrib	\$133,101	T-C	\$46,588	\$39,455	\$23,233	\$20,147	\$0	\$3,678
Rental Property	\$9,285	A	\$9,285	\$0	\$0	\$0	\$0	\$0
Restrict. Bond Principal, Interest & RIC	\$7,764,193	P-M	\$4,146,115	\$2,391,524	\$736,174	\$357,966	\$10,481	\$121,933
Leases	\$0	P-M	\$0	\$0	\$0	\$0	\$0	\$0
IFR	\$2,500,000	Р	\$1,216,375	\$770,049	\$237,041	\$230,524	\$6,750	\$39,261
Trustee Fees	\$31,000	P-M	\$16,554	\$9,549	\$2,939	\$1,429	\$42	\$487
O&M Reserve Deposit	<u>\$0</u>	E	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal - Capital	<u>\$11,054,811</u>		<u>\$6,052,148</u>	<u>\$3,210,576</u>	<u>\$999,388</u>	<u>\$610,067</u>	<u>\$17,273</u>	<u>\$165,359</u>
TOTAL EXPENSES	\$20,167,278		\$10,630,245	\$4,388,046	\$1,100,738	\$2,970,771	\$654,960	\$422,518
PLUS: Rev. Stabiliz./Oper. Rev. Allowa	\$291,882	I	\$146,641	\$37,716	\$3,246	\$75,616	\$20,426	\$8,237
LESS: Service Instal Revenue	-\$64,171	S	\$0	\$0	\$0	-\$64,171	\$0	\$0
LESS: State Surcharge Revenue	-\$48,821	I	-\$24,528	-\$6,308	-\$543	-\$12,648	-\$3,416	-\$1,378
LESS: Penalties	-\$324,240	I	-\$162,898	-\$41,897	-\$3,606	-\$83,999	-\$22,690	-\$9,150
LESS: Non-Operating Rental	-\$27,850	A	-\$27,850	\$0	\$0	\$0	\$0	\$0
LESS: Interest Income	-\$813	I	-\$409	-\$105	-\$9	-\$211	-\$57	-\$23
LESS: Misc Non-Operating	<u>-\$242,555</u>	<u>l</u>	<u>-\$121,859</u>	<u>-\$31,342</u>	<u>-\$2,698</u>	<u>-\$62,837</u>	<u>-\$16,974</u>	<u>-\$6,845</u>
REQUIRED FROM RATES	\$19,750,710		\$10,439,342	\$4,346,110	\$1,097,128	\$2,822,522	\$632,249	\$413,360

ALLOCATION OF PLANT IN SERVICE TO COST COMPONENTS

		ALLOC.						
EXPENSE ITEM	PLANT VALUE	SYMBOL (1)	BASE	MAX. DAY	PEAK HOUR	METERING	BILLING D	IRECT FIRE
SOURCE OF SUPPLY								
Land & Land Rights	\$5,738,631	Α	\$5,738,631	\$0	\$0	\$0	\$0	\$0
Structures & Improvements	\$14,532,046	А	\$14,532,046	\$0	\$0	\$0	\$0	\$0
Wells & Springs	\$449,365	A	\$449,365	\$0	\$0	\$0	\$0	\$0
<u>PUMPING</u>								
Land & Land Rights	\$30,133	D	\$16,315	\$13,817	\$0	\$0	\$0	\$0
Structures & Improvements	\$937,301	D	\$507,504	\$429,798	\$0	\$0	\$0	\$0
Pumping Equipment	\$1,566,482	D	\$848,174	\$718,307	\$0	\$0	\$0	\$0
<u>PURIFICATION</u>								
Land & Land Rights	\$26,046	D	\$14,103	\$11,943	\$0	\$0	\$0	\$0
Structures & Improvements	\$52,659,920	D	\$28,512,813	\$24,147,107	\$0	\$0	\$0	\$0
Water Treatment Equipment	\$635,768	D	\$344,238	\$291,530	\$0	\$0	\$0	\$0
TRANSM & DISTRIBUTION								
Land & Land Rights	\$1,590	н	\$639	\$541	\$410	\$0	\$0	\$0
Distribution Reservoirs	\$693,080	н	\$278,536	\$235,888	\$178,656	\$0	\$0	\$0
Transmission Mains	\$13,902,718	D	\$7,527,653	\$6,375,065	\$0	\$0	\$0	\$0
Distribution mains	\$64,762,267	н	\$26,026,730	\$22,041,677	\$16,693,860	\$0	\$0	\$0
Services	\$9,654,037	S	\$0	\$0	\$0	\$9,654,037	\$0	\$0
Meters	\$4,977,190	S	\$0	\$0	\$0	\$4,977,190	\$0	\$0
Hydrants	\$2,671,081	F	\$0	\$0	\$0	\$0	\$0	\$2,671,081
Other Misc Equip	\$100,595	н	\$40,427	\$34,237	\$25,930	\$0	\$0	\$0
<u>GENERAL</u>								
Structures & Improvements	\$2,337,900	E	\$900,959	\$336,272	\$23,469	\$807,548	\$210,102	\$59,549
Office furniture & equipment	\$846,750	E	\$326,313	\$121,792	\$8,500	\$292,481	\$76,096	\$21,568
Transportation equipment	\$1,778,868	E	\$685,525	\$255,864	\$17,857	\$614,449	\$159,863	\$45,310
Stores equipment	\$7,525	E	\$2,900	\$1,082	\$76	\$2,599	\$676	\$192
Tools, shop & garage equipment	\$41,651	E	\$16,051	\$5,991	\$418	\$14,387	\$3,743	\$1,061
Laboratory equipment	\$85,723	A	\$85,723	\$0	\$0	\$0	\$0	\$0
Power equipment	\$55,968	E	\$21,568	\$8,050	\$562	\$19,332	\$5,030	\$1,426
Communication equipment	\$103,470	E	\$39,874	\$14,883	\$1,039	\$35,740	\$9,299	\$2,636
Miscellaneous equipment	<u>\$199,453</u>	E	<u>\$76,863</u>	<u>\$28,688</u>	<u>\$2,002</u>	<u>\$68,894</u>	<u>\$17,924</u>	<u>\$5,080</u>
TOTAL PLANT	\$178,795,557		\$86,992,951	\$55,072,534	\$16,952,780	\$16,486,657	\$482,733	\$2,807,902
PERCENT		Р	48.65%	30.80%	9.48%	9.22%	0.27%	1.57%

ALLOCATION OF NON-ADMINISTRATIVE LABOR COSTS TO COST COMPONENTS

	<u>PRO FORMA</u>	ALLOC.						
EXPENSE ITEM	AMOUNT	SYMBOL (1)	BASE	MAX. DAY PE	<u>EAK HOUR</u>	METERING	BILLING DI	RECT FIRE
CUSTOMER ACCOUNTS								
Salary & Wages - Cust Ser	\$199,008	В	\$0	\$0	\$0	\$0	\$199,008	\$0
Salary & Wages - Meter	\$328,541	Μ	\$0	\$0	\$0	\$262,832	\$65,708	\$0
SOURCE OF SUPPLY								
Salaries & Wages - (601)	\$125,509	А	\$125,509	\$0	\$0	\$0	\$0	\$0
TRANSMISSION & DISTRIBUTION								
Salaries & Wages - (601)	\$1,007,907	0	\$55,890	\$47,332	\$27,806	\$806,326	\$0	\$70,553
Salaries & Wages -[Engineering] (601)	<u>\$378,097</u>	0	\$20,966	<u>\$17,756</u>	<u>\$10,431</u>	\$302,477	<u>\$0</u>	\$26,467
TOTALS	\$2,039,061		\$202,365	\$65,088	\$38,237	\$1,371,635	\$264,716	\$97,020
PERCENT		L	9.9%	3.2%	1.9%	67.3%	13.0%	4.8%

ALLOCATION TO FIRE, WHOLESALE & RETAIL SERVICE

Inits ccf/yr ccf/day ccf/day ccf/day equiv meters bills hydrar Revenue Requirements \$19,750,710 \$10,439,342 \$4,346,110 \$1,097,128 \$2,822,522 \$632,249 \$413,36 Illocation to Fire Protection \$1,644,650 \$31,318 \$649,376 \$550,596 included in calculation \$413,36 Illocation to Wholesale * \$906,215 \$677,272 \$228,592 \$350 let To Retail Metered Rates \$17,199,846 \$9,730,752 \$3,468,142 \$546,182 \$2,822,522 \$632,249 \$32,249 \$33,249 \$33,249 \$34,339	UNITS OF SERVICE	TOTAL	BASE	MAX. DAY	PEAK HOUR	METERING	<u>BILLING DI</u>	RECT FIRE
Inits cd/yr cd/yr cd/yr cd/yr cd/yr cd/yr cd/yr pd/yr bills hydrar tevenue Requirements \$19,750,710 \$10,439,342 \$4,346,110 \$1,097,128 \$2,822,522 \$632,249 \$413,30 illocation to Fire Protection \$16,44,650 \$31,318 \$649,376 \$550,596 included in calculation \$413,30 illocation to Wholesale * \$906,215 \$677,272 \$228,592 \$350 \$632,249 \$413,30 illocation to Wholesale based on: \$906,215 \$677,272 \$248,612 \$546,182 \$2,822,522 \$632,249 \$632,349 \$643,345,313 <	Number		3,720,375	19,327	17,262	25,579	281,805	1,917
Illocation to Fire Protection \$1,644,650 \$31,318 \$649,376 \$550,596 included in calculation \$413,31 Illocation to Wholesale * \$906,215 \$677,272 \$228,592 \$350 iet To Retail Metered Rates \$17,199,846 \$9,730,752 \$3,468,142 \$546,182 \$2,822,522 \$632,249 \$ Allocation to wholesale based on: BASE Metered Sales (ccf/yr) 3,720,375 Retail Sales (ccf/yr) 3,720,375 Retail Sales (ccf/yr) 3,742,83 Wholesale Sales (ccf/yr) 7,446,311 S27,972 Based on miles of pipe: 100% of distribution/service costs plus 92.6% of transmission plus estim fir Total Retail (ccf/yr) 275,722 Based on miles of pipe: 100% of distribution/service costs plus 92.6% of transmission plus estim fir Total Wholesale Ccf/yr) 275,722 Based on miles of pipe: 100% of distribution/service costs plus 92.6% of transmission plus estim fir Total Wholesale Allocation \$10,439,342 Wholesale Allocation \$4,346,110 Less: Distribution Costs 82,3% of T&D 0&AM Admin 0&AM Share 515,877 Total Peak Hour Allocation \$4,346,110 Less: Distribution Costs 82,3% of T&D 0&AM Admin 0&AM Share 51,992 PEAK HOUR Total Peak Hour Allocation \$1,997,128 S6,422 Admin 0&AM Share 51,997,128 S6,642 S6,	Units		ccf/yr	ccf/day	ccf/day	equiv meters	bills	hydrant
lilocation to Wholesale * \$906,215 \$677,272 \$228,592 \$350 let To Retail Metered Rates \$17,199,846 \$9,730,752 \$3,468,142 \$546,182 \$2,822,522 \$632,249 \$ Allocation to wholesale based on: BASE Metered Sales (ccf/yr) Retail Sales (ccf/yr) Retail Sales (ccf/yr) Retail Sales (ccf/yr) Total Retail (ccf/yr) Total Retail (ccf/yr) Wholesale Sales (ccf/yr) Total Retail (ccf/yr) Total Retail (ccf/yr) Total Retail (ccf/yr) Total Retail (ccf/yr) Total Retail (ccf/yr) Grand Total (ccf/yr) Total Wholesale (ccf/yr) Wholesale Sales (ccf/yr) Wholesale Sales (ccf/yr) Total Wholesale (ccf/yr) Grand Total (ccf/yr) Retail (ccf/yr) Retail (ccf/yr) Total Wholesale (ccf/yr) Retail (ccf/yr) Total Wholesale (ccf/yr) Wholesale Coff (ccf/yr) Wholesale Coff (ccf/yr) Retail (ccf/yr) Retail (ccf/yr) Retail (ccf/yr) Grand Total (ccf/yr) K4,346,110 Less: Distribution Costs 82.3% of T&D Q&M S40,340,3342 Wholesale Max Day Wholesale Max Day Wholesale Max Day Wholesale Max Day Wholesale Max Day Retail Retail Retail (ccf/yr) S1,097,128 PEAK HOUR Total Retail More Allocation Less: Distribution Costs 82.3% of T&D Q&M S1,097,128 S228,592 PEAK HOUR Total Near Allocation Less: Distribution Costs 82.3% of T&D Q&M S1,097,128 S228,592 PEAK HOUR Total Near Allocation Less: Distribution Costs 82.3% of T&D Q&M State S15,427 Capital Items S1,097,128 S228,593 Distribution Costs S22,353,521 S1,097,128 S228,592 PEAK HOUR Total Near Allocation Less: Distribution Costs S22,353,521 S1,097,128 S228,592 PEAK HOUR Total Near Hour Allocation Less: Distribution Costs S22,353,521 S1,097,128 S228,593 Distribution Costs S22,353,521 Distribution Costs S22,353,521 Distrib	Revenue Requirements	\$19,750,710	\$10,439,342	\$4,346,110	\$1,097,128	\$2,822,522	\$632,249	\$413,360
let To Retail Metered Rates \$17,199,846 \$9,730,752 \$3,468,142 \$546,182 \$2,822,522 \$632,249 \$ 6.5% 5.3% 0.0% Allocation to wholesale based on: BASE Metered Sales (ccf/yr) Retail Sales (ccf/yr) Total Retail (ccf/yr) Retail (ccf/yr) Total Retail (ccf/yr) Retail (ccf/yr) Total Retail (ccf/yr) Total Retail (ccf/yr) Retail (ccf/yr) Total Retail (ccf/yr) Total Retail (ccf/yr) Total Retail (ccf/yr) Retail (ccf/yr) Total Retail (ccf/yr) Total Retail (ccf/yr) Store Store Store Store Store Store Store Store Costs plus 92.6% of transmission plus estim fit Total Retail (ccf/yr) Retail (ccf/yr) Total Retail (ccf/yr) Store St	Allocation to Fire Protection	\$1,644,650	\$31,318	\$649,376	\$550,596	included in o	calculation	\$413,360
6.5% 5.3% 0.0% Allocation to wholesale based on: <u>BASE</u> Metered Sales (ccf/yr) 3.720,375 Retail Diracctd For (ccf/yr) 3.446,311 Total Retail (ccf/yr) 3.974,283 Wholesale Sales (ccf/yr) 274,064 Wholesale Call for (ccf/yr) 1.664 Vholesale Sales (ccf/yr) 275,728 Grand Total (ccf/yr) 1.664 Total Nohesale (ccf/yr) 4.250,011 Otal Wholesale I Corr (ccf/yr) 4.250,011 Total Nohesale (ccf/yr) 4.250,011 Wholesale Allocation 510,439,342 Wholesale Allocation \$4,346,110 Less: Distribution Costs \$23,90 of T&D 0&M S2,3% of T&D 0&M -\$96,145 Admin 0&M Share -\$11,800,565 Vholesale Allocation \$10,439,565 Vholesale Allocation \$10,97,128 Distribution Costs \$2,3% of T&D 0&M S2,3% of T&D 0&M \$56,482 Admin 0&M Share \$10,97,128 Ubase Allocation \$1,097,128 Distribution Costs \$23,803,82 S2,3% of T&D 0&M <	Allocation to Wholesale *	\$906,215	\$677,272	\$228,592	\$350			
BASE Metered Sales (ccf/yr) 3,720,375 Retail Sales (ccf/yr) 3,446,311 Retail Unacctd For (ccf/yr) 527,972 Based on miles of pipe: 100% of distribution/service costs plus 92.6% of transmission plus estim fir Total Retail (ccf/yr) 3,974,283 Wholesale Sales (ccf/yr) 274,064 Wholesale Unacctd For (ccf/yr) 1.664 Total Wholesale (ccf/yr) 4,250,011 Wholesale Allocation \$10,439,342 Usinbution Costs \$2,3% of T&D O&M S2,3% of T&D O&M \$15,877 You have a station of the toris station of the point Hems station of the point Hems station of the point station of	Net To Retail Metered Rates	\$17,199,846				\$2,822,522	\$632,249	\$0
Metered Sales (ccf/yr) 3,720,375 Retail Sales (ccf/yr) 3,446,311 Retail Unacctd For (ccf/yr) 527,272 Data Retail (ccf/yr) 274,064 Wholesale Sales (ccf/yr) 274,064 Wholesale Unacctd For (ccf/yr) 1,664 Total Wholesale (ccf/yr) 275,728 Grand Total (ccf/yr) 4,250,011 Wholesale Percent of Grand Total 6.5% Total Base Allocation \$10,439,342 Wholesale Allocation \$10,439,342 Wholesale Allocation \$4,346,110 Less: Distribution Costs 82.3% of T&D 0&& 82.3% of T&D 0&& \$4,346,110 Less: Distribution Capital Items -\$16,5% Total Max Day Allocation \$4,346,110 Wholesale Allocation \$4,346,110 Less: Distribution Capital Items -\$16,80,565 Total Met Day Miceration \$2,353,521 Wholesale Allocation \$2,353,521 Wholesale Allocation \$1,097,128 Less: Distribution Costs \$2,3% of T&D 0&& 82.3% of T&D 0&& -\$56,482 Admin 0&& Share -\$18,247 32.3%	* Allocation to wholesale based on:							
Retail Sales (ccf/yr) 3,446,311 Retail Unacctd For (ccf/yr) 527,972 Total Retail (ccf/yr) 3,974,283 Wholesale Sales (ccf/yr) 274,064 Wholesale Unacctd For (ccf/yr) 1,664 Total Wholesale (ccf/yr) 275,728 Grand Total (ccf/yr) 4,250,011 Wholesale Allocation \$10,439,342 Wholesale Allocation \$10,439,342 Wholesale Allocation \$677,272 MAX DAY \$4,346,110 Less: Distribution Costs \$4,346,110 Less: Distribution Capital Items \$4,366,55 Distribution Capital Items \$15,877 Total Net of Distribution \$1,80,655 S22,8592 \$228,592 PEAK HOUR \$1,097,128 Total Peak Hour Allocation \$1,82,47 S2,3% of T&D O&M \$56,482 Admin O&M Share \$18,247 S2,3% of T&D O&M \$56,482 Admin O&M Share \$18,247 S23,3% of T&D O&M \$56,482 Admin O&M Share \$18,247 S2,3% of T&D O&M \$56,482 Admin O&M Share \$18,247		0 700 075						
Retail Unacctd For (ccf/yr) 527.972 Based on miles of pipe: 100% of distribution/service costs plus 92.6% of transmission plus estim fir Wholesale Sales (ccf/yr) 274,064 Wholesale Duracctd For (ccf/yr) 1.664 Total Wholesale (ccf/yr) 275.728 Grand Total (ccf/yr) 4.250,011 Wholesale Percent of Grand Total 6.5% Total Base Allocation \$10,439,342 Wholesale Allocation \$677,272 MAX DAY 54,346,110 Less: Distribution Costs 82.3% of T&D O&M 82.3% of T&D O&M -\$96,145 Admin O&M Share -\$15,877 Total Nax Day Allocation \$4,346,110 Less: Distribution Costs 82,3% of T&D O&M 82.3% of T&D O&M \$2,853,521 Wholesale Max Day 9.71% Joint Settlement Sch. 2.2 Wholesale Max Day 9.71% Joint Settlement Sch. 2.2 Wholesale Allocation \$1,097,128 Less: Distribution Costs \$23,90 af T&D O&M 82.3% of T&D O&M -\$56,482 Admin O&M Share -\$18,247 32.3% Capital Items -\$299,388 100.00% (All Capital Peak Hour costs = distribution)								
Total Retail (cct/yr) 3,974,283 Wholesale Sales (cct/yr) 274,064 Wholesale Unacctd For (cct/yr) 1.664 Grand Total (cct/yr) 275,728 Grand Total (cct/yr) 4,250,011 Wholesale Percent of Grand Total 6.5% Total Base Allocation \$10,439,342 Wholesale Allocation \$677,272 MAX DAY \$4,346,110 Less: Distribution Costs \$23,% of T&D O&M S2.3% of T&D O&M -\$96,145 Admin O&M Share -\$16,877 Distribution Capital Items -\$18,80,565 Total Neage Allocation \$2,353,521 Wholesale Max Day % 9,71% Joint Settlement Sch. 2.2 Wholesale Allocation \$1,097,128 Eess: Distribution Costs \$1,097,128 Verses: Distribution Costs \$1,097,128 Eess: Distribution Costs \$22,8592 PEAK HOUR \$1,097,128 Less: Distribution Costs \$23,011 Yotal Net of Distribution \$23,011 Wholesale Peak Hr \$1,297, 32.3% Capital Items -\$56,482 Admin O&M Share \$18,247 3		, ,						
Wholesale Sales (ccf/yr) 274,064 Wholesale Unacctd For (ccf/yr) 1.664 Total Wholesale (ccf/yr) 275,728 Grand Total (ccf/yr) 4.250,011 Wholesale Percent of Grand Total 6.5% Total Base Allocation \$10,439,342 Wholesale Allocation \$677,272 MAX DAY \$4,346,110 Less: Distribution Costs \$23,90 rt T&D O&M 82.3% of T&D O&M -\$96,145 Admin O&M Share -\$15,877 Distribution Capital Items -\$16,80,565 Total Net of Distribution \$2,353,521 9.71% Joint Settlement Sch. 2.2 \$228,592 PEAK HOUR \$1,097,128 Less: Distribution Costs \$2,390, 11 82.3% of T&D O&M -\$56,482 Admin O&M Share -\$18,247 Capital Items -\$18,247 32.3% Capital Items -\$199,338 100.00% (All Capital Peak Hour costs = distribution) Total Net of Distribution \$23,011 \$23,011 Wholesale Peak Hr % 1.52% Joint Settlement Sch. 2.2			ased on miles of pip	e: 100% of distr	ibution/service c	osts plus 92.6% (of transmission p	lus estim fire
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ALLOCATION SYMBOLS

	ALLOCATION							
	SYMBOL	BASE	MAX. DAY	PEAK HOUR	METERING	BILLING	DIRECT FIRE	
100.00%	A	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Supply, IFR, Power & Chemical
100.00%	В	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	Billing
100.00%	D	54.15%	45.85%	0.00%	0.00%	0.00%	0.00%	Max Day Demand
100.00%	Ē	38.54%	14.38%	1.00%	34.54%	8.99%	2.55%	O&M less A&G
100.00%	E-M	82.07%	14.38%	1.00%	0.00%	0.00%	2.55%	O&M less A&G - No Meter Alloc
100.00%	F	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	Fire Service
100.00%	н	40.19%	34.03%	25.78%	0.00%	0.00%	0.00%	Max Hour Demand
100.00%	I	50.24%	12.92%	1.11%	25.91%	7.00%	2.82%	Total O&M
100.00%	L	9.92%	3.19%	1.88%	67.27%	12.98%	4.76%	Labor
100.00%	L-M	90.17%	3.19%	1.88%	0.00%	0.00%	4.76%	Labor-No Meter Allocation
100.00%	М	0.00%	0.00%	0.00%	80.0%	20.0%	0.00%	Cust Serv - "Meter"
100.00%	0	5.55%	4.70%	2.76%	80.00%	0.00%	7.00%	O&M Mains, Hydrants & Service
100.00%	O-A	85.55%	4.70%	2.76%	0.00%	0.00%	7.00%	T&D Police Details
100.00%	Р	48.65%	30.80%	9.48%	9.22%	0.27%	1.57%	Plant
100.00%	P-M	53.40%	30.80%	9.48%	4.61%	0.13%	1.57%	Meter & Service Capital
100.00%	S	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	Services and Meters
100.00%	Т	42.65%	36.12%	21.22%	0.00%	0.00%	0.00%	T&D Mains
100.00%	T-C	35.00%	29.64%	17.46%	15.14%	0.00%	2.76%	T&D Capital
Symbol D	MGD	<u>%</u>						
Avg Day	8.403	54.15%						
Max Day Inc	<u>7.117</u>	<u>45.85%</u>						
Total Max Day	15.520	100.00%						
i otal max 2 ay	101020	10010070						
Symbol E								
	TOTAL	BASE	MAX. DAY	PEAK HOUR	METERING	BILLING	DIRECT FIRE	
Amount	\$6,834,382	\$2,633,775	\$983,025	\$68,607	\$2,360,704	\$614,191	\$174,080	
Percent	E	38.5%	14.4%	1.0%	34.5%	9.0%	2.5%	
a								
Symbol H	MGD	<u>%</u>						
Avg Day	8.403	40.19%						
Max Day Inc	7.117	34.03%						
Peak Hour Inc	<u>5.390</u>	<u>25.78%</u>						
Total Peak Hour	20.910	100.00%						
	<u>FY 10</u>	<u>FY 11</u>	<u>FY 12</u>	<u>FY 13</u>	<u>FY 14</u>		<u>Avg or Max *</u>	
Avg Day mgd)	8.53	8.38	7.11	7.56	8.55	9.10	8.40	
Max Day (mgd)	13.72	14.90	13.48	12.34	14.72	15.52	15.52	
Max Hour (mgd)	19.95	19.84	18.64	18.66	18.55	20.91	20.91	
* FY 13 - 15								

Symbol M

These accounts include activities associated with meter reading, meter testing, backflow testing, etc. Costs have been split based on the following personnel associated with these activities:

	# Employees	Meter Read	Meters
Meter Reader	1.0	1.0	
Technician	3.0		3.0
Backflow	<u>1.0</u>		<u>1.0</u>
Subtotal	5.0	1.0	4.0
Percent		20%	80%
Agent	1.0	0.20	0.80
Supervisor	<u>1.0</u>	<u>0.20</u>	<u>0.80</u>
Total	7.0	1.4	5.6
Percent		20%	80%

ALLOCATION SYMBOLS

Symphol							
Symbol O	<u>% of Time</u>	BASE		PEAK HOUR	METEDING	BILLING	DIRECT FIRE
Mains	13.00%	5.55%	4.70%	2.76%	0.00%	0.00%	0.00%
Hydrants	7.00%	0.00%	0.00%	0.00%	0.00%	0.00%	7.00%
Services	80.00%	0.00%	0.00%	0.00%		0.00%	0.00%
Total	100.0%	5.5%	4.7%	2.8%	80.0%	0.0%	7.0%
Note: Based on prior doc			1.1 /0	2.070	00.070	0.070	1.070
Symbol T							
	Plant Amt.	BASE	MAX. DAY	PEAK HOUR	METERING	BILLING	DIRECT FIRE
Transmission	\$13,902,718	\$7,527,653	\$6,375,065	\$0	\$0	\$0	\$0
Distribution	<u>\$64,762,267</u>	<u>\$26,026,730</u>	<u>\$22,041,677</u>	<u>\$16,693,860</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total	\$78,664,985	\$33,554,383	\$28,416,742	\$16,693,860	\$0	\$0	\$0
		42.65%	36.12%	21.22%	0.00%	0.00%	0.00%
Symbol T-C							
	Plant Amt.	BASE		PEAK HOUR		BILLING	DIRECT FIRE
Distribution Reservoirs	\$693,080	\$278,536	\$235,888	\$178,656	\$0	\$0	\$0
Transmission Mains	\$13,902,718	\$7,527,653	\$6,375,065	\$0	\$0	\$0	\$0
Distribution mains	\$64,762,267	\$26,026,730	\$22,041,677	\$16,693,860	\$0	\$0	\$0
Services	\$9,654,037	\$0	\$0	\$0	\$9,654,037	\$0	\$0
Meters	\$4,977,190	\$0	\$0	\$0	\$4,977,190	\$0	\$0
Hydrants	\$2,671,081	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$2,671,081
Total	\$96,660,373	\$33,832,919	\$28,652,630	\$16,872,517	#########	\$0	\$2,671,081
		35.00%	29.64%	17.46%	15.14%	0.00%	2.76%

FIRE SERVICE CHARGES

PUBLIC FIRE SERVICE

Annual Charge/Hydrant =	\$663.43
Charge per meter/month (Pawtucket) =	\$4.81

PRIVATE FIRE SERVICE

SERVICE SIZE	ANNUAL
<u>(inches)</u>	<u>CHARGE</u>
2	\$16.93
4	\$36.55
6	\$91.78
8	\$167.02
10	\$249.15
12	\$362.98

ALLOCATION OF FIRE SERVICE EXPENSES TO PUBLIC AND PRIVATE FIRE SERVICE

	NUMBER	DEMAND <u>FACTOR (1)</u>	NO. OF <u>EQUIVS.</u> (PERCENT OF DEMAND	NON-HYDR. <u>REQUIRED</u>	DIRECT <u>HYDRANT</u>	TOTAL
PUBLIC FIRE SERVICE							
Hydrants	1,917	111.31	213,383.0	74.86%	\$1,110,514	\$161,272	\$1,271,786
PRIVATE FIRE SERVICE							
SIZE (IN)							
2	38	6.19	235.2				
4	78	38.32	2,988.9				
6	405	111.31	45,080.9				
8	93	237.21	22,060.2				
10	3	426.58	1,279.7				
12	<u>0</u>	<u>689.04</u>	<u>0.0</u>				
TOTAL-PRIV.	617		71,645.0	25.14%	\$372,864	\$0	\$372,864
= GRAND TOTALS	2,534	-	285,028.0	100.00%	======= = \$1,483,378	======= \$161,272	======== \$1,644,650
Total Fire Allocation Less O&M for T&D Fire Hydrant Capital Net Non-Hydrant	\$1,644,650 \$3,970 \$157,302 \$1,483,378						

(1) Based on size to the 2.63 power.

DETERMINATION OF FIRE SERVICE CHARGES

PUBLIC FIRE PROTECTION CALCULATED CHARGE								
PUBLIC FIRE ALLOCATI		\$1,271,786	\$ 200,40					
NUMBER OF PUBLIC HYDRANTS		=	= 1,917	\$663.43 p	er year =	\$55.29 per month		
PRIVATE FIRE PROTEC	TION							
PRIVATE FIRE ALLOCA		\$372,864						
NO. OF EQUIV. UNITS	=	= 71,645.01		\$5.20 /EQUIV.				
		ANNUAL A	MOUNTS					
	DEMAND	DEMAND	SERVICE	SERVICE	MONTHLY	+ BILLING (CALCULATED	
<u>SIZE (IN)</u>	FACTOR	<u>CHARGE</u>	<u>EQUIVS (2)</u>	LINE CHRG	TOTAL	<u>CHARGE</u>	MON. CHRG	
2	6.19	\$32.22	4.07	\$144.01	\$14.69	\$2.24	\$16.93	
4	38.32	\$199.43	6.00	\$212.22	\$34.30	\$2.24	\$36.55	
6	111.31	\$579.30	14.00	\$495.18	\$89.54	\$2.24	\$91.78	
8	237.21	\$1,234.50	21.00	\$742.77	\$164.77	\$2.24	\$167.02	
10	426.58	\$2,220.06	21.00	\$742.77	\$246.90	\$2.24	\$249.15	
12	689.04	\$3,586.00	21.00	\$742.77	\$360.73	\$2.24	\$362.98	
/								

(1) Private Fire includes allocated service maintenance costs as detailed below:

(2) See Schedule 2.0

Service Line Maintenance Cost =	\$962,434 (Half of total "Metering" O&M)
Service Line Debt Costs =	\$236,195	
Addtnl Allocation to Fire Service =	\$293,881	(24.52%)
Cost per Equiv/year =	\$ 35.37	

CITY OF PAWTUCKET FIRE CHARGES

Because the City of Pawtucket has passed an Ordinance to stop paying hydrant rental fees under R.I.GL. § 45-39-4 it is necessary to reallocate the allocated costs directly to the customers in Pawtucket. This was approved by the RI PUC in Docket 4300.

Fire Hydrants in Pawtucket =	1,515
Proposed Hydrant Charge (per month)	\$55.29
Annual Hydrant Charge to Pawtucket :	\$1,005,172
Number of Meters *	208,932
Fire Charge per meter =	\$4.81

* Pawtucket Water Proposed to recover these costs through an additional charge per meter in Docket 4300. This was approved by the RI PUC.

DETERMINATION OF SERVICE CHARGES

BILLING CHARGE

CUST. BILLING ALLOC.	\$632,249 =	\$2.24 PER BILLING
NUMBER OF BILLINGS (Include Priv Fir	281,805	
METER CHARGE		
CUST. METER ALLOC. (1)	\$2,528,641 	\$98.85 / EQ. METER/YR
NO. EQUIV. METERS	25,579	

TOTAL SERVICE CHARGES

	MONT	MONTHLY ACCOUNTS					
METER	METER	BILLING	TOTAL				
<u>SIZE (IN)</u>	<u>CHARGE</u>	<u>CHARGE</u>	<u>CHARGE</u>				
5/8	\$8.24	\$2.24	\$10.48				
3/4	\$11.42	\$2.24	\$13.66				
1	\$16.48	\$2.24	\$18.72				
1 1/2	\$33.54	\$2.24	\$35.78				
2	\$43.54	\$2.24	\$45.79				
3	\$49.43	\$2.24	\$51.67				
4	\$115.33	\$2.24	\$117.57				
6	\$173.00	\$2.24	\$175.24				
8	\$247.14	\$2.24	\$249.38				

(1) Less allocation of Service Maintenance Costs to Private Fire Service - see Joint Settlement Sch. 4

ALLOCATION OF GENERAL WATER EXPENSES TO CUSTOMER CLASSES

Class Demands

CUSTOMER		AVERAGE D	EMANDS		MAX DAY EXTRA	CAPACITY	
<u>CLASS</u>		(CCF/DAY)	PERCENT	FACTOR	<u>(CCF/DAY)</u> XTR	A CCF/DAY	PERCENT
<u>Retail</u>							
Small (5/8 - 1")		7,190	70.54%	2.62	18,859	11,669	70.99%
Large (>1")		2,252	22.09%	2.28	5,144	2,892	17.60%
<u>Wholesale</u>							
Cumberland		751	7.37%	3.50	2,628	1,877	11.42%
Seekonk		<u>0</u>	<u>0.00%</u>	3.50	<u>0</u>	<u>0</u>	<u>0.00%</u>
	Total	10,193	100.00%		26,632	16,439	100.00%

CUSTOMER	AVERAGE D	EMANDS	PE	EAK HOUR EXTRA	CAPACITY	
<u>CLASS</u>	(CCF/DAY)	PERCENT	FACTOR	(CCF/DAY) XTR/	<u>A CCF/DAY</u>	PERCENT
<u>Retail</u>						
Small (5/8 - 1")	7,190	70.54%	3.53	25,409	6,550	76.17%
Large (>1")	2,252	22.09%	3.08	6,931	1,787	20.78%
<u>Wholesale</u>						
Cumberland	751	7.37%	3.85	2,891	263	3.06%
Seekonk	<u>0</u>	<u>0.00%</u>	3.85	<u>0</u>	<u>0</u>	0.00%
Total	10,193	100.00%		35,231	8,599	100.00%

Allocation of Retail Metered Sales Costs to Classes (see Joint Settlement Sch. 3.3)

CUSTOMER	BASE C	<u>osts</u>	MAX. DAY XTR	A CAPACITY	PEAK HR. XTRA	CAPACITY	TOTAL
<u>CLASS</u>	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	AMOUNT
<u>Retail</u>							
Small (5/8 - 1")	76.15%	\$7,410,010	80.14%	\$2,779,247	78.57%	\$429,127	\$10,618,384
Large (>1")	<u>23.85%</u>	<u>\$2,320,741</u>	<u>19.86%</u>	<u>\$688,895</u>	<u>21.43%</u>	<u>\$117,055</u>	<u>\$3,126,691</u>
Total	100.00%	\$9,730,752	100.00%	\$3,468,142	100.00%	\$546,182	\$13,745,075
		70.8%		25.2%		4.0%	

METERED WATER RATES

<u>Small (5/8 - 1")</u> Total Expense (2)	\$10,618,384		¢	4.040
Metered Sales (HCF) (1)	2,624,381	=	\$	4.046 per ccf
<u>Large (>1")</u> Total Expense (2) 	\$3,126,691	_	\$	3.804 per ccf
Metered Sales (HCF) (1)		=	φ	3.004 per cor
<u>Wholesale</u> Total Expense (3)	\$906,215			¢2 207 per est
Metered Sales (HCF) (1)	274,064	=		\$3.307 per ccf
(1) See Joint Settlement Sch. 2.0(2) See Joint Settlement Sch. 6.0				

(3) See Joint Settlement Sch. 3.3

Joint Settlement Sch. 8.0 Pg. 1 of 1

COMPARISON OF CURRENT & PROPOSED RATES

		<u>Current</u>	Proposed	<u>% Change</u>	
Metered Rates (\$/ccf)					
Small (5/8 - 1")		\$3.900	\$4.046	3.7%	\$4.048
Medium (1.5 - 2" & By pass)		\$3.489	\$3.804	9.0%	\$3.806
Large (3" and up)		\$3.286	\$3.804	15.8%	\$3.806
Large (>1")			\$3.804		\$3.806
Wholesale		\$2.726	\$3.307	21.3%	\$3.308
Service Charges (Monthly)					
	5/8	\$10.00	\$10.48	4.8%	\$10.50
	3/4	\$12.96	\$13.66	5.4%	\$13.68
	1	\$17.68	\$18.72	5.9%	\$18.74
	1 1/2	\$33.60	\$35.78	6.5%	\$35.82
	2	\$42.93	\$45.79	6.7%	\$45.84
	3	\$48.42	\$51.67	6.7%	\$51.73
	4	\$109.89	\$117.57	7.0%	\$117.69
	6	\$163.68	\$175.24	7.1%	\$175.40
	8	\$232.83	\$249.38	7.1%	\$249.61
Fire Service (Monthly)	-	•	•		•
Public	/hydrant/month	\$29.51	\$55.29	87.4%	\$55.30
Pawtucket	\$/billing	\$2.57	\$4.81	87.2%	\$4.81
Private					
111111	2	\$16.76	\$16.93	1.0%	\$16.95
	4	\$35.67	\$36.55	2.4%	\$36.58
	6	\$89.21	\$91.78	2.9%	\$91.84
	8	\$161.72	\$167.02	3.3%	\$167.10
	10	\$240.07	\$249.15	3.8%	\$249.24
	10	\$348.65	\$362.98	4.1%	\$363.09
	12	ψ0-10.00	ψ002.90	7.170	ψ000.00

IMPACT OF PROPOSED RATES						
METER	MONTHLY	CURRENT	< F	PROPOSED	>	
SIZE	<u>USE - CU FT</u>	RATES	NEW BILL	<u>\$ INCREASE</u>	% INCREASE	
Metered Service (Monthly Bills/Ind	cludes Pawtucket F	Fire)				
Small						
5/8	600	\$33.40	\$34.76	\$1.36	4.1%	
5/8	800	\$41.20	\$42.85	\$1.65	4.0%	
5/8	1,200	\$56.80	\$59.03	\$2.23	3.9%	
5/8	1,700	\$76.30	\$79.26	\$2.96	3.9%	
5/8	2,500	\$107.50	\$111.63	\$4.13	3.8%	
5/8	3,000	\$127.00	\$131.86	\$4.86	3.8%	
5/8	5,000	\$205.00	\$212.78	\$7.78	3.8%	
5/8	7,500	\$302.50	\$313.93	\$11.43	3.8%	
5/8	9,000	\$361.00	\$374.62	\$13.62	3.8%	
1	1,000	\$56.68	\$59.18	\$2.50	4.4%	
1	12,000	\$485.68	\$504.24	\$18.56	3.8%	
1	25,000	\$992.68	\$1,030.22	\$37.54	3.8%	
Large						
1 1/2	25,000	\$905.85	\$986.78	\$80.93	8.9%	
1 1/2	50,000	\$1,778.10	\$1,937.78	\$159.68	9.0%	
2	75,000	\$2,659.68	\$2,898.79	\$239.11	9.0%	
2	100,000	\$3,531.93	\$3,849.79	\$317.86	9.0%	
3	75,000	\$2,512.92	\$2,904.67	\$391.75	15.6%	
3	100,000	\$3,334.42	\$3,855.67	\$521.25	15.6%	
4	250,000	\$8,324.89	\$9,627.57	\$1,302.68	15.6%	
6	300,000	\$10,021.68	\$11,587.24	\$1,565.56	15.6%	
Wholesale						
6	1,000,000	\$27,423.68	\$33,245.24	\$5,821.56	21.2%	
Fire Service (Monthly Bill)						
Municipal Fire Service	200 hydrants	\$491.82	\$921.50	\$429.68	87.4%	
Pawtucket Public Fire Protection	per bill	\$2.57	\$4.81	\$2.24	87.2%	
Private Fire Service	4 Inch Service	\$2.97	\$3.05	\$0.07	2.4%	
	6 Inch Service	\$7.43	\$7.65	\$0.21	2.9%	
	8 Inch Service	\$13.48	\$13.92	\$0.44	3.3%	

REVENUE RECONCILIATION						
Service Charge: (Monthly)		< Currer	nt>	<u>< Propo</u>	<u>sed></u>	
5/8	21,561	\$10.00	\$2,587,273	\$10.48	\$2,711,462	
3/4	269	\$12.96	\$41,812	\$13.66	\$44,070	
1	515	\$17.68	\$109,237	\$18.72	\$115,663	
1 1/2	216	\$33.60	\$87,043	\$35.78	\$92,690	
2	280	\$42.93	\$144,364	\$45.79	\$153,982	
3	16	\$48.42	\$9,322	\$51.67	\$9,948	
4	8	\$109.89	\$10,578	\$117.57	\$11,317	
6	2	\$163.68	\$4,466	\$175.24	\$4,781	
8	0	\$232.83	\$0	\$249.38	\$0	
Consumption Charge:						
Small (5/8 - 1")	2,624,381	\$3.900	\$10,235,086	\$4.046	\$10,618,246	
Medium (1.5 - 2" & By pass)	650,060	\$3.489	\$2,268,059			
Large (3" and up)	171,870	\$3.286	\$564,765			
Large (>1")	821,930			\$3.804	\$3,126,622	
<u>Wholesale</u>	274,064	\$2.726	\$747,098	\$3.307	\$906,330	
Fire Protection:						
Public Hydrants (non Pawtucket)	402	\$29.51	\$142,352	\$55.29	\$266,719	
Pawtucket Billings	208,932	\$2.57	\$536,955	\$4.81	\$1,004,963	
Private Fire Protection						
2	38	\$16.76	\$7,640	\$16.93	\$7,720	
4	78	\$35.67	\$33,391	\$36.55	\$34,208	
6	405	\$89.21	\$433,569	\$91.78	\$446,068	
8	93	\$161.72	\$180,479	\$167.02	\$186,390	
10	3	\$240.07	\$8,642	\$249.15	\$8,969	
12	0	\$348.65	<u>\$0</u>	\$362.98	<u>\$0</u>	
Total			\$18,152,131		\$19,750,147	
Plus: Misc Revenues			<u>\$708,450</u>		<u>\$708,450</u>	
Pro Forma Revenue			\$18,860,582		\$20,458,598	
Required Revenue			\$20,459,161		\$20,459,161	
Difference			-\$1,598,579		(\$563)	
Increase in Revenues					\$1,598,016	
Percent Increase in Total Revenues					8.5%	
Percent Increase in Rate Revenues	(non-misc)				8.8%	

SUMMARY OF COST OF SERVICE

	Test Year	Adjustments	Rate Year
Revenues			
Service Charges	\$2,994,094	\$149,818	\$3,143,913
Metered Rates	\$13,815,009	\$836,188	\$14,651,197
Fire Protection	\$1,343,028	\$612,009	\$1,955,038
Miscellaneous	<u>\$659,046</u>	<u>\$49,405</u>	<u>\$708,450</u>
Total Revenue	\$18,811,177	\$1,647,421	\$20,458,598
Expenses			
<u>0&M</u>			
Admin	\$2,173,233	\$104,852	\$2,278,085
Customer Serv	\$933,072	\$116,955	\$1,050,027
Supply	\$438,872	\$11,677	\$450,549
Purification	\$2,628,473	\$214,075	\$2,842,548
Trans & Distrib	<u>\$2,322,774</u>	<u>\$168,484</u>	<u>\$2,491,258</u>
Total O&M	\$8,496,424	\$616,043	\$9,112,467
<u>Capital</u>			
Property Taxes	\$921,828	-\$162,210	\$759,618
incipal, Interest & RICWFA Fees *	\$7,764,193	\$0	\$7,764,193
Leases	\$0	\$0	\$0
IFR	\$2,500,000	\$0	\$2,500,000
Trustee Fees	\$26,879	\$4,121	\$31,000
O&M Reserve Deposit	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Capital	\$11,212,900	-\$158,089	\$11,054,811
Operating Revenue Allowance	<u>\$0</u>	<u>\$291,882</u>	<u>\$291,882</u>
Total Expenses	\$19,709,324	\$749,836	\$20,459,161
	\$19,709,324		\$20,459,161

PROPOSED STEP INCREASES

	KUPUSED SI		NCREASES			
<u>YEAR 2 - FY 2017</u>					\$20,459,161	
	Rate Year (FY 2016) Revenue Requirements =					
Step Increases for 2017		•				
New Debt		\$	1,174,417			
Property Tax Reduct.		\$	(48,368)			
Inflation: Labor @2%		\$	54,092			
Inflation: Non-labor @ 2.00%		\$	88,842			
DBO O&M Contract @2.3%		\$	43,449			
Rate Case Expense		\$	20,000			
Rev. Stabiliz @ 1.5%		\$ \$ \$ \$ \$ \$	19,986			
		\$	1,352,419			
FY 2017 Revenue Requirements =				\$	21,811,579	
Proposed Step Increase for FY 201	7				6.6%	
						tep Increase
Metered Rates			<u>Current</u>		<u>(FY2016)</u>	<u>(FY 2017)</u>
Small (5/8 - 1")			\$3.900		\$4.046	\$4.313
Medium (1.5 - 2" & By pass)			\$3.489		\$3.804	\$4.055
Large (3" and up)			\$3.286		\$3.804	\$4.055
Wholesale			\$2.726		\$3.307	\$3.526
Service Charges						
Monthly	5/8		\$10.00		\$10.48	\$11.17
	3/4		\$12.96		\$13.66	\$14.56
	1		\$17.68		\$18.72	\$19.96
	1 1/2		\$33.60		\$35.78	\$38.15
	2		\$42.93		\$45.79	\$48.82
	3		\$48.42		\$51.67	\$55.09
	4		\$109.89		\$117.57	\$125.34
	6		\$163.68		\$175.24	\$186.82
	8		\$232.83		\$249.38	\$265.86
Fire Service						
Public	/hydrant/qurt		\$29.51		\$55.29	\$58.94
Pawtucket	\$/bill		\$2.57		\$4.81	\$5.13
Private	• •		• -		• -	·
	2		\$16.76		\$16.93	\$18.05
	4		\$35.67		\$36.55	\$38.96
	6		\$89.21		\$91.78	\$97.85
	8		\$161.72		\$167.02	\$178.06
	10		\$240.07		\$249.15	\$265.62
	10		\$348.65		\$362.98	\$386.97
	12		ψ0-τ0.00		ψ00Z.00	ψ000.07

PROPOSED STEP INCREASES

<u>YEAR 3 - FY 2018</u>

Rate Year (FY 2017) Revenue Requirements = Step Increases for 2018

New Debt	\$ 257,898
Property Tax Increase	\$ 1,843
Inflation: Labor @2%	\$ 55,174
Inflation: Non-labor @ 2.00%	\$ 90,619
DBO O&M Contract @2.3%	\$ 44,448
Rate Case Expense	\$ 20,000
Rev. Stabiliz @ 3%	\$ 356,578
	\$ 826,561

FY 2018 Revenue Requirements = Proposed Step Increase for FY 2018

\$ 22,638,140 3.8%

\$21,811,579

			Proposed Step Increase Step Increase				
		Current	(FY2016)	(FY2017)	(FY 2018)		
Metered Rates			<u>.</u>	<u>. </u>	<u>, </u>		
Small (5/8 - 1")		\$3.900	\$4.046	\$4.313	\$4.477		
Medium (1.5 - 2" & By pass)		\$3.489	\$3.804	\$4.055	\$4.209		
Large (3" and up)		\$3.286	\$3.804	\$4.055	\$4.209		
Wholesale		\$2.726	\$3.307	\$3.526	\$3.659		
Service Charges		·	·		·		
Monthly	5/8	\$10.000	\$10.48	\$11.17	\$11.60		
	3/4	\$12.960	\$13.66	\$14.56	\$15.11		
	1	\$17.680	\$18.72	\$19.96	\$20.71		
	1 1/2	\$33.600	\$35.78	\$38.15	\$39.59		
	2	\$42.930	\$45.79	\$48.82	\$50.67		
	3	\$48.420	\$51.67	\$55.09	\$57.17		
	4	\$109.890	\$117.57	\$125.34	\$130.09		
	6	\$163.680	\$175.24	\$186.82	\$193.90		
	8	\$232.830	\$249.38	\$265.86	\$275.94		
Fire Service							
Public	/hydrant/qurt	\$29.509	\$55.29	\$58.94	\$61.18		
Fire Service (Monthly Bill)	\$/bill	\$2.570	\$4.81	\$5.13	\$5.32		
Private							
	2	\$16.755	\$16.93	\$18.05	\$18.73		
	4	\$35.674	\$36.55	\$38.96	\$40.44		
	6	\$89.212	\$91.78	\$97.85	\$101.56		
	8	\$161.719	\$167.02	\$178.06	\$184.80		
	10	\$240.067	\$249.15	\$265.62	\$275.68		
	12	\$348.654	\$362.98	\$386.97	\$401.63		