



November 20, 2018

Ms. Luly Massaro
Clerk of the Commission
89 Jefferson Boulevard
Warwick, RI 02888

Re: Pascoag Utility District's Responses to Commission's First Set of Data Request in Docket No. 4895

Dear Ms. Massaro:

On behalf of the Pascoag Utility District ("Pascoag" or the "District"), I herewith file an original and nine copies of Pascoag's Answers to the Commission's first set of data request directed to Pascoag Utility District.

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

Very truly yours,

Harle Round
Manger of Finance and Customer Service

Cc: Mr. John Harrington, RIPUC Senior Legal Counsel
Cc: Mr. William Bernstein, Esquire

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
PUBLIC UTILITIES COMMISSION

IN RE: PASCOAG UTILITY DISTRICT :
STANDARD OFFER SERVICE : DOCKET NO. 4895

PUBLIC UTILITIES COMMISSION'S
FIRST SET OF DATA REQUESTS DIRECTED TO PASCOAG UTILITY DISTRICT
(Issued November 16, 2018)
(Responses due November 26, 2018)

- 1-1. Please provide responses to the following:
- a. What is the amount of legal expenses that Pascoag currently has in its base rates?
Response (HJR): The amount of legal expenses that Pascoag currently has in base rate is \$19,500.
 - b. How does Pascoag propose to “isolate legal expenses that are related to power supply matters?”
Response (HJR): The District would propose to isolate the legal expenses by creating a GL Account # 555.50 to track legal expenses related to Purchase Power and create a GL Account # 565.50 to track legal expenses related to Transmission. Those charges would also be added as line items to Purchase Power and Transmission expenses on Schedule A.
 - c. Please further define “related to power supply matters.”
Response (MRK): Pascoag would define “related to power supply matters” as those legal expenses that are incurred to specifically address power or transmission contract negotiations, interventions and pleadings at FERC or otherwise related to the ISO-New England in particular or the wholesale power markets in general, and such other power or transmission matters related to our Standard Offer and Transmission expenses incurred on behalf of our customers as we seek to provide a cost-effective and environmentally efficient power supply.
 - d. Explain how legal expenses would be funded as a fixed cost component in future purchased power or transmission reconciliations.
Response (HJR): The District proposes that because the legal fees vary from year to year that we would not forecast the legal fees but would track them on Schedule A, under either purchase power legal expenses or under transmission (related to purchased power) legal expenses. We then propose to reconcile the amounts to the Purchase Power and Transmission charges in the Year-End Status report.
 - e. Please provide the cost for each calendar year 2013 through 2018 to date for legal fees not related to power supply matters.
Response (HJR): The cost per year are broken out in the table below and I have attached a spreadsheet with the Non-Power Supply Legal Expenses with this submission. Please see attachment 1-1e Non-Power Supply Legal Exp.

Year	Non-Power Supply Legal Fees
2013	\$30,392.50
2014	\$15,402.00
2015	\$22,008.00
2016	\$20,067.35
2017	\$24,362.00
2018	\$18,202.00
Grand Total	\$130,433.85

- 1-2. On page 3 of Ms. Round's testimony, it appears Pascoag flowed \$221,685.53 back to customers through the Purchase Power Refund Credit and on page 7 of Ms. Round's testimony, it appears the figure is \$266,167. Please reconcile these two amounts. Please also update any relevant schedules as necessary.
Response (HJR): The 2018 approved Purchase Power Restricted Fund "PPRFC" is \$266,167 which appears on page 7 of my testimony. As of October of 2018, the District has flowed back \$221,685.53 of the \$266,167. There are two months left to bill in 2018. The amount that will be flowed back to the customers in November and December will not be available until the billing is completed. This information will be provided to the Division through the monthly updates.
- 1-3. Please update Schedule 3 of HJR-3 to include actuals for October 2018.
Response (HJR): The Schedules in HJR-3 have been updated to include actuals for October and November. The Demand on DPI's three accounts have been estimated for December of 2018 and January – December of 2019. The work sheets are attached with this filing attachment 1-3 PPRFC. The District is proposing a flow back of \$161,079, in 2019. Schedule H and H-1 have been updated to reflect this new amount. The requested rate for January 1, 2019 will be a 2.91 mills per kilowatt hour reduction (\$0.00291).
- 1-4. With regard to Table #2 on page 3 of Ms. Round's testimony, please indicate what the capital purchases were each month and provide a brief description of why they were needed.
Response (HJR): A spread sheet has been attached with this filing indicating the capital purchases each month, through November 19, 2018, along with a brief description of why they were needed. Please see attachment 1-4 Capital Assets.
- 1-5. Please update Table #4 on page 5 of Ms. Round's direct testimony with actuals for October, 2018.
Response (HJR): I am unable to update table 4 on page 5 of my testimony at this time. As stated in A5 on page 8 of Harle Round's testimony, the October power invoices should be received by November 30, 2018. The District will provide an Addendum filing incorporating the actual expenses for October in Schedules A-H and submit the Addendum filing by December 4, 2018 along with the District's final proposed rates.

1-6. Explain why Pascoag is using a three-year average for January-October and a two-year average for November and December plus the actual consumption from 2016 and 2017 to estimate sales for 2019.

Response (HJR): The District uses an actual 3-year average for January through October which includes 2016, 2017, 2018; whereas for November and December we do not have the MW hour sales for 2018, so we used a 2-year average of years 2016, and 2017. We find by using this methodology we smooth out any anomalies in the weather.

1-7. In Ms. Round’s testimony on page 8, she states that she has used actual sales for the period January 2018 through September 2018. Please explain why it appears Pascoag is using a three-year average for January-August 2018 and October of 2018 and a two-year average for is September, November and December 2018 on Schedule 2 lines 109 and 110 for Actual Sales Previous Period. Also indicate what footnote (5) represents on line 114, Estimated Sales (5). Why is Pascoag using a forecast of purchased power costs for January – September of 2018 instead of actuals on Schedule F-2?

Response (HJR): The actual sales are from January – October 2018. The label on Schedule F-2 Line 110K has been updated to reflect a 3- year average in September. Foot note (5) on line 114 is the estimated sales for 2019 including the anticipated growth positive/ (negative). The label on F-2-line 68C-68N and line 109C-109N have been corrected from 2018 to 2019. Hopefully this will clear up the confusion. Please see attachment 1-7 corrections to F-2.

1-8. Referencing Schedule F2, Line 71, and Schedule C-3, Line 162, should the forecasted Transition cost for 2019 be \$132,000 or \$117,549? Please explain the increase from \$9,000 in 2018 to the projection of \$132,000 in 2019.

Response (HJR): Referencing Schedule F-2, the District has updated the cumulative carry over to reflect the anticipated over collection for 2018 to Schedule C-3 line 183G. The cost for 2019 is \$132,000 less the anticipated over collection of \$42,982 which will reduce the cost to customers to \$89,018 in 2019.

The cost increased from \$9,000 in 2018 to \$132,000 in 2019. This information was taken from the 2017 Financial Statements on page 36 and 37. A copy of Pages 36 & 37 are attached with this filing and go into the details of the aggregate amount of Pascoag Utility District’s required payments under the PSAs and PPAs, exclusive to the Reserve and Contingency Fund billings to MMWEC. Please see attachment 1-8.

1-9. Please provide consumption by rate class for the last 3 calendar years.

Response (HJR): Please see the Tables below. The first table is for 3 complete years and the second table is for January through October of 2018.

Rate Class	2017 KWH	2016 KWH	2015 KWH
Residential	31,476,866	31,986,917	31,990,409
Commercial	3,375,317	3,583,006	3,385,529
Industrial	19,848,600	21,193,863	20,588,465

Rate Class	Though October 2018
Residential	28,621,146
Commercial	2,840,772
Industrial	15,818,208

- 1-10. Please explain what contributed to the reduction of interruptible kWh from NYPA entitlements this year.
 Response (MRK): During the extension of the St. Lawrence agreement beginning in May of 2017, Rhode Island's entitlement in St. Lawrence was reduced from 1,600 kW to 1,000 kW, due to Allegheny Electric Cooperative Inc. of Pennsylvania retaining the 600 kW it had previously reallocated to Rhode Island during the hydropower relicensing process in 2003. Such reduction in the Rhode Island percentage of the facility's nameplate rating has a direct bearing on allocation of interruptible kWh. Also, interruptible kWh will vary from year to year based on projected and realized water flows at the Niagara and St. Lawrence hydro facilities.
- 1-11. Please explain Pascoag's policy and improvements to its collection efforts?
 Response (HJR): Pascoag's Policy for disconnection are as follows. (1) One day after the bill is due shut off notices are sent giving the customer 10 days to pay or make arrangements. During the moratorium the accounts must be over \$200/\$500 for electric/electric heat. During the summer months anyone with a balance of over \$50 is noticed. (2) Two days before the disconnections, automated phone calls go out to customer on the disconnection list. (3) The day before the disconnection the customer service team reaches out with phone calls, emails and visitations to customers who are new to the disconnection list. In 2016, the District hit a peak of \$53,514 due to a high number of foreclosures and people just walking away from their homes. We also had several bankruptcies and several Infant Protected customers who left the District once their child reached the age of two. The District's customer service department works very hard to keep the write offs at a minimum. They encourage struggling families to reach out to the various agencies for help by providing them with a list of the agencies and their contact information. The customer service department also keeps detailed records and seek permission from the RIPUC to disconnect the protected classes before their balance become too high.
- 1-12. Please provide all worksheets/workpapers in excel.
 The following worksheets/paperwork in excel attached in this filing.
- 1-1e Non -Power Supply Legal 2013-current.xlsx
 - 1-3 PPRFC and DPI Demand Estimated Flow Back 2019.xlsx
 - 1-4 Capital Assets.xlsx
 - Schedule A-H Rev1.xlsx

Attachment

1-1e

Non-Power Supply Legal Expenses 2013-2018

Page 1 of 3

Date	Account Desc	Amount	Vendor Name
1/29/2013	Outside Services -Legal	\$ 3,740.00	BERNSTEIN, WILLIAM
3/1/2013	Outside Services -Legal	\$ 1,237.50	ST. PETER & KASLE INCORPORATED
3/7/2013	Outside Services -Legal	\$ 1,700.00	BERNSTEIN, WILLIAM
3/29/2013	Outside Services -Legal	\$ 168.75	ST. PETER & KASLE INCORPORATED
3/31/2013	Outside Services -Legal	\$ 1,700.00	BERNSTEIN, WILLIAM
4/29/2013	Outside Services -Legal	\$ 1,687.50	ST. PETER & KASLE INCORPORATED
4/30/2013	Outside Services -Legal	\$ 1,700.00	BERNSTEIN, WILLIAM
6/27/2013	Outside Services -Legal	\$ 2,822.00	BERNSTEIN, WILLIAM
7/31/2013	Outside Services -Legal	\$ 1,713.50	BERNSTEIN, WILLIAM
9/9/2013	Outside Services -Legal	\$ 1,462.00	BERNSTEIN, WILLIAM
9/30/2013	Outside Services -Legal	\$ 4,891.00	FREEDOM BANK
10/30/2013	Outside Services -Legal	\$ 2,295.00	BERNSTEIN, WILLIAM
11/1/2013	Outside Services -Legal	\$ 56.25	ST. PETER & KASLE INCORPORATED
11/26/2013	Outside Services -Legal	\$ 2,261.00	BERNSTEIN, WILLIAM
12/16/2013	Outside Services -Legal	\$ 2,958.00	BERNSTEIN, WILLIAM
2013 Total	NON-Power Supply	\$ 30,392.50	
3/25/2014	Outside Services -Legal	\$ 1,700.00	BERNSTEIN, WILLIAM
3/25/2014	Outside Services -Legal	\$ 1,156.00	BERNSTEIN, WILLIAM
5/1/2014	Outside Services -Legal	\$ 1,819.00	BERNSTEIN, WILLIAM
5/28/2014	Outside Services -Legal	\$ 884.00	BERNSTEIN, WILLIAM
6/26/2014	Outside Services -Legal	\$ 2,040.00	BERNSTEIN, WILLIAM
7/30/2014	Outside Services -Legal	\$ 1,700.00	BERNSTEIN, WILLIAM
10/28/2014	Outside Services -Legal	\$ 2,006.00	BERNSTEIN, WILLIAM
12/15/2014	Outside Services -Legal	\$ 4,097.00	BERNSTEIN, WILLIAM
2014 Total	NON-Power Supply	\$ 15,402.00	
2/5/2015	Outside Services -Legal	\$ 1,734.00	BERNSTEIN, WILLIAM
3/31/2015	Outside Services -Legal	\$ 1,700.00	BERNSTEIN, WILLIAM
3/31/2015	Outside Services -Legal	\$ 281.25	JEFFREY W. KASLE, ESQ
4/10/2015	Outside Services -Legal	\$ 1,751.00	BERNSTEIN, WILLIAM
4/30/2015	Outside Services -Legal	\$ 1,687.50	JEFFREY W. KASLE, ESQ
5/20/2015	Outside Services -Legal	\$ 2,448.00	BERNSTEIN, WILLIAM
7/1/2015	Outside Services -Legal	\$ 56.25	JEFFREY W. KASLE, ESQ
7/6/2015	Outside Services -Legal	\$ 1,700.00	BERNSTEIN, WILLIAM
7/30/2015	Outside Services -Legal	\$ 168.75	JEFFREY W. KASLE, ESQ
8/31/2015	Outside Services -Legal	\$ 56.25	JEFFREY W. KASLE, ESQ
9/29/2015	Outside Services -Legal	\$ 816.00	BERNSTEIN, WILLIAM
10/1/2015	Outside Services -Legal	\$ 5,984.00	BERNSTEIN, WILLIAM
10/1/2015	Outside Services -Legal	\$ 56.25	JEFFREY W. KASLE, ESQ
10/2/2015	Outside Services -Legal	\$ 112.50	JEFFREY W. KASLE, ESQ
10/31/2015	Outside Services -Legal	\$ 1,700.00	BERNSTEIN, WILLIAM
11/24/2015	Outside Services -Legal	\$ 1,700.00	BERNSTEIN, WILLIAM

Non-Power Supply Legal Expenses 2013-2018

12/1/2015	Outside Services -Legal	\$ 56.25	JEFFREY W. KASLE, ESQ
2015 Total	NON-Power Supply	\$ 22,008.00	
1/1/2016	Outside Services -Legal	\$ 337.50	JEFFREY W. KASLE, ESQ
1/27/2016	Outside Services -Legal	\$ 1,938.00	BERNSTEIN, WILLIAM
2/1/2016	Outside Services -Legal	\$ 56.25	JEFFREY W. KASLE, ESQ
2/9/2016	Outside Services -Legal	\$ 561.00	BERNSTEIN, WILLIAM
3/1/2016	Outside Services -Legal	\$ 225.00	JEFFREY W. KASLE, ESQ
3/3/2016	Outside Services -Legal	\$ 1,900.60	BERNSTEIN, WILLIAM
4/1/2016	Outside Services -Legal	\$ 56.25	JEFFREY W. KASLE, ESQ
4/4/2016	Outside Services -Legal	\$ 799.00	BERNSTEIN, WILLIAM
5/1/2016	Outside Services -Legal	\$ 56.25	JEFFREY W. KASLE, ESQ
5/3/2016	Outside Services -Legal	\$ 850.00	BERNSTEIN, WILLIAM
5/31/2016	Outside Services -Legal	\$ 225.00	JEFFREY W. KASLE, ESQ
6/1/2016	Outside Services -Legal	\$ 2,100.00	GIDLEY, SARLI & MARUSAK LLP
6/8/2016	Outside Services -Legal	\$ 646.00	BERNSTEIN, WILLIAM
6/30/2016	Outside Services -Legal	\$ 714.00	BERNSTEIN, WILLIAM
6/30/2016	Outside Services -Legal	\$ 225.00	JEFFREY W. KASLE, ESQ
7/30/2016	Outside Services -Legal	\$ 1,190.00	BERNSTEIN, WILLIAM
7/31/2016	Outside Services -Legal	\$ 56.25	JEFFREY W. KASLE, ESQ
8/30/2016	Outside Services -Legal	\$ 1,190.00	BERNSTEIN, WILLIAM
9/30/2016	Outside Services -Legal	\$ 1,309.00	BERNSTEIN, WILLIAM
10/28/2016	Outside Services -Legal	\$ 56.25	JEFFREY W. KASLE, ESQ
10/30/2016	Outside Services -Legal	\$ 1,615.00	BERNSTEIN, WILLIAM
11/30/2016	Outside Services -Legal	\$ 1,989.00	BERNSTEIN, WILLIAM
12/30/2016	Outside Services -Legal	\$ 1,972.00	BERNSTEIN, WILLIAM
2016 Total	NON-Power Supply	\$ 20,067.35	
1/1/2017	Outside Services -Legal	\$ 1,870.00	BERNSTEIN, WILLIAM
2/23/2017	Outside Services -Legal	\$ 1,258.00	BERNSTEIN, WILLIAM
3/29/2017	Outside Services -Legal	\$ 100.00	BERNSTEIN, WILLIAM
3/29/2017	Outside Services -Legal	\$ 85.00	BERNSTEIN, WILLIAM
3/31/2017	Outside Services -Legal	\$ 2,516.00	BERNSTEIN, WILLIAM
4/25/2017	Outside Services -Legal	\$ 2,978.00	BERNSTEIN, WILLIAM
5/30/2017	Outside Services -Legal	\$ 2,295.00	BERNSTEIN, WILLIAM
6/30/2017	Outside Services -Legal	\$ 2,040.00	BERNSTEIN, WILLIAM
7/30/2017	Outside Services -Legal	\$ 1,700.00	BERNSTEIN, WILLIAM
8/31/2017	Outside Services -Legal	\$ 1,649.00	BERNSTEIN, WILLIAM
9/29/2017	Outside Services -Legal	\$ 1,020.00	BERNSTEIN, WILLIAM
10/31/2017	Outside Services -Legal	\$ 2,210.00	BERNSTEIN, WILLIAM
11/29/2017	Outside Services -Legal	\$ 1,462.00	BERNSTEIN, WILLIAM
12/24/2017	Outside Services -Legal	\$ 3,179.00	BERNSTEIN, WILLIAM
2017 Total	NON-Power Supply	\$ 24,362.00	
1/30/2018	Outside Services -Legal	\$ 1,870.00	BERNSTEIN, WILLIAM

Non-Power Supply Legal Expenses 2013-2018

2/28/2018	Outside Services -Legal	\$	1,615.00	BERNSTEIN, WILLIAM
3/30/2018	Outside Services -Legal	\$	1,904.00	BERNSTEIN, WILLIAM
4/30/2018	Outside Services -Legal	\$	2,125.00	BERNSTEIN, WILLIAM
5/8/2018	Outside Services -Legal	\$	112.50	JEFFREY W. KASLE, ESQ
5/30/2018	Outside Services -Legal	\$	1,955.00	BERNSTEIN, WILLIAM
5/30/2018	Outside Services -Legal	\$	675.00	JEFFREY W. KASLE, ESQ
6/25/2018	Outside Services -Legal	\$	1,900.00	BERNSTEIN, WILLIAM
7/31/2018	Outside Services -Legal	\$	1,904.00	BERNSTEIN, WILLIAM
8/31/2018	Outside Services -Legal	\$	2,125.00	BERNSTEIN, WILLIAM
9/1/2018	Outside Services -Legal	\$	1,904.00	BERNSTEIN, WILLIAM
10/23/2018	Outside Services -Legal	\$	112.50	JEFFREY W. KASLE, ESQ
2018 Total	NON-Power Supply	\$	18,202.00	

Grand Total : NON-Power Supply**\$ 130,433.85**

Attachment

1-3

DPI Estimated Overcollection and flow Back for 2019

Purchase Power Bank Account Balance November 2018	\$578,802.24
Estimated Deposit for December	\$ 13,007.25
PPRF withdrawal for December	<u>\$ (22,180.58)</u>
Estimated Bank Balance at 12-31-18	<u>\$569,628.91</u>
Allowable Balance	<u>(\$550,000)</u>
Estimated over-collection at the end of 2018	<u>\$19,628.91</u>
Estimated DPI Overcollection Act # 10524001	\$ 70,798.80
Estimated DPI Overcollection Act # 10524003	\$ 55,320.48
Estimated Overcollection DPI Act #10686001	<u>\$ 15,330.72</u>
Estimted Flow Back for 2019	<u>\$161,078.91</u>
Suggested Flow Back for 2019	\$ 161,079

Consumption History											
Billing Period	Cycle	Adj...	Pres Rdg Dt	Pres Rdg Ti...	Account	Reading KW	Billed KW	Provider	Ser...	Mtr Pos	Mete... Dz
Nov 2018	1		10/29/2018	12:00am	10524001	504.000	626.400	EPUD	ELEC		1 E5125
Oct 2018	1		09/26/2018	12:00am	10524001	49.680	626.400	EPUD	ELEC		1 E5125
Sep 2018	1		08/29/2018	12:00am	10524001	496.800	626.400	EPUD	ELEC		1 E5125
Aug 2018	1		07/30/2018	12:00am	10524001	511.200	626.400	EPUD	ELEC		1 E5125
Jul 2018	1		06/27/2018	12:00am	10524001	626.400	626.400	EPUD	ELEC		1 E5125
Jun 2018	1		05/25/2018	12:00am	10524001	612.000	626.400	EPUD	ELEC		1 E5125
May 2018	1		04/26/2018	12:00am	10524001	576.000	626.400	EPUD	ELEC		1 E5125
Apr 2018	1		03/27/2018	12:00am	10524001	453.600	626.400	EPUD	ELEC		1 E5125
Mar 2018	1		02/26/2018	12:00am	10524001	453.600	626.400	EPUD	ELEC		1 E5125
Feb 2018	1		01/26/2018	12:00am	10524001	511.200	626.400	EPUD	ELEC		1 E5125
Jan 2018	1		12/26/2017	12:00am	10524001	511.200	626.400	EPUD	ELEC		1 E5125
Dec 2017	1		11/27/2017	12:00am	10524001	576.000	626.400	EPUD	ELEC		1 E5125
Nov 2017	1		10/27/2017	12:00am	10524001	590.400	669.600	EPUD	ELEC		1 E5125
Oct 2017	1		09/26/2017	12:00am	10524001	604.800	669.600	EPUD	ELEC		1 E5125

Month/Year	Estimated Demand	demand x Rate \$10.25	Customer Charge \$112.75	Total
Dec-18	626.4	\$ 6,420.60	\$ 112.75	\$ 6,533.35

Month/Year	Estimated Demand	demand x Rate \$10.25	Customer Charge \$112.75	Total
19-Jan	626.40	\$ 6,420.60	\$ 112.75	\$ 6,533.35
19-Feb	626.40	\$ 6,420.60	\$ 112.75	\$ 6,533.35
19-Mar	626.40	\$ 6,420.60	\$ 112.75	\$ 6,533.35
19-Apr	626.40	\$ 6,420.60	\$ 112.75	\$ 6,533.35
19-May	626.40	\$ 6,420.60	\$ 112.75	\$ 6,533.35
19-Jun	626.40	\$ 6,420.60	\$ 112.75	\$ 6,533.35
19-Jul	511.20	\$ 5,239.80	\$ 112.75	\$ 5,352.55
19-Aug	504.00	\$ 5,166.00	\$ 112.75	\$ 5,278.75
19-Sep	504.00	\$ 5,166.00	\$ 112.75	\$ 5,278.75
19-Oct	504.00	\$ 5,166.00	\$ 112.75	\$ 5,278.75
19-Nov	496.80	\$ 5,092.20	\$ 112.75	\$ 5,204.95
19-Dec	496.80	\$ 5,092.20	\$ 112.75	\$ 5,204.95
				\$ 70,798.80

CUSTOMER | CURRENT | COLLECTED | CUSTOMER | PROVIDER | STATUS | VIEW | STATUS

Consumption History											
Billing Period	Cycle	Adj...	Pres Rdg Dt	Pres Rdg Ti...	Account	Reading KW	Billed KW	Provider	Ser... ▲	Mtr Pos	Meta..
Nov 2018	1		10/29/2018	12:00am	<u>10524003</u>	381.600	496.000	EPUD	ELEC		1 E1096
Oct 2018	1		09/26/2018	12:00am	<u>10524003</u>	401.120	496.000	EPUD	ELEC		1 E1096
Sep 2018	1		08/29/2018	12:00am	<u>10524003</u>	408.800	505.600	EPUD	ELEC		1 E1096
Aug 2018	1		07/30/2018	12:00am	<u>10524003</u>	444.800	547.200	EPUD	ELEC		1 E1096
Jul 2018	1		06/27/2018	12:00am	<u>10524003</u>	477.600	583.200	EPUD	ELEC		1 E1096
Jun 2018	1		05/25/2018	12:00am	<u>10524003</u>	473.600	583.200	EPUD	ELEC		1 E1096
May 2018	1		04/26/2018	12:00am	<u>10524003</u>	434.400	583.200	EPUD	ELEC		1 E1096
Apr 2018	1		03/27/2018	12:00am	<u>10524003</u>	431.200	583.200	EPUD	ELEC		1 E1096
Mar 2018	1		02/26/2018	12:00am	<u>10524003</u>	424.000	583.200	EPUD	ELEC		1 E1096
Feb 2018	1		01/26/2018	12:00am	<u>10524003</u>	410.400	583.200	EPUD	ELEC		1 E1096
Jan 2018	1		12/26/2017	12:00am	<u>10524003</u>	448.000	583.200	EPUD	ELEC		1 E1096
Dec 2017	1		11/27/2017	12:00am	<u>10524003</u>	496.000	583.200	EPUD	ELEC		1 E1096
Nov 2017	1		10/27/2017	12:00am	<u>10524003</u>	479.200	583.200	EPUD	ELEC		1 E1096
Oct 2017	1		09/26/2017	12:00am	<u>10524003</u>	505.600	612.800	EPUD	ELEC		1 E1096

Month/Year	Estimated Demand	demand x Rate \$10.25	Customer Charge \$112.75	Total
18-Dec	477.6	\$4,895.40	\$ 112.75	\$ 5,008.15

Month/Year	Estimated Demand	demand x Rate \$10.25	Customer Charge \$112.75	Total
19-Jan	477.60	\$4,895.40	\$ 112.75	\$ 5,008.15
19-Feb	477.60	\$4,895.40	\$ 112.75	\$ 5,008.15
19-Mar	477.60	\$4,895.40	\$ 112.75	\$ 5,008.15
19-Apr	477.60	\$4,895.40	\$ 112.75	\$ 5,008.15
19-May	477.60	\$4,895.40	\$ 112.75	\$ 5,008.15
19-Jun	477.60	\$4,895.40	\$ 112.75	\$ 5,008.15
19-Jul	444.80	\$4,559.20	\$ 112.75	\$ 4,671.95
19-Aug	408.80	\$4,190.20	\$ 112.75	\$ 4,302.95
19-Sep	401.12	\$4,111.48	\$ 112.75	\$ 4,224.23
19-Oct	381.60	\$3,911.40	\$ 112.75	\$ 4,024.15
19-Nov	381.60	\$3,911.40	\$ 112.75	\$ 4,024.15
19-Dec	381.60	\$3,911.40	\$ 112.75	\$ 4,024.15
				<u>\$55,320.48</u>

Customer: Current Connected Customer Provider: <None> View: <None>

Billing Period	Cycle	Adj...	Pres Rdg Dt	Pres Rdg Tl...	Account	Reading KW	Billed KW	Provider	Ser...	Mtr Pos	Mete...
Nov 2018	1		10/29/2018	12:00am	10686001	88.800	132.000	EPUD	ELEC		
Oct 2018	1		09/26/2018	12:00am	10686001	81.840	132.800	EPUD	ELEC	1	E9921
Sep 2018	1		08/29/2018	12:00am	10686001	98.400	138.400	EPUD	ELEC	1	E9921
Aug 2018	1		07/30/2018	12:00am	10686001	132.000	138.400	EPUD	ELEC	1	E9921
Jul 2018	1		06/27/2018	12:00am	10686001	120.800	138.400	EPUD	ELEC	1	E9921
Jun 2018	1		05/25/2018	12:00am	10686001	119.200	138.400	EPUD	ELEC	1	E9921
May 2018	1		04/26/2018	12:00am	10686001	111.200	138.400	EPUD	ELEC	1	E9921
Apr 2018	1		03/27/2018	12:00am	10686001	110.400	138.400	EPUD	ELEC	1	E9921
Mar 2018	1		02/26/2018	12:00am	10686001	116.000	138.400	EPUD	ELEC	1	E9921
Feb 2018	1		01/26/2018	12:00am	10686001	116.800	138.400	EPUD	ELEC	1	E9921
Jan 2018	1		12/26/2017	12:00am	10686001	115.200	138.400	EPUD	ELEC	1	E9921
Dec 2017	1		11/27/2017	12:00am	10686001	124.000	138.400	EPUD	ELEC	1	E9921
Nov 2017	1		10/27/2017	12:00am	10686001	132.800	138.400	EPUD	ELEC	1	E9921
Oct 2017	1		09/26/2017	12:00am	10686001	138.400	138.400	EPUD	ELEC	1	E9921

Month/Year	Estimated Demand	demand x Rate \$10.25	Customer Charge \$112.75	Total
18-Dec	132	\$1,353.00	\$ 112.75	\$ 1,465.75

Month/Year	Estimated Demand	demand x Rate \$10.25	Customer Charge \$112.75	Total
19-Jan	132.00	\$1,353.00	\$ 112.75	\$ 1,465.75
19-Feb	132.00	\$1,353.00	\$ 112.75	\$ 1,465.75
19-Mar	132.00	\$1,353.00	\$ 112.75	\$ 1,465.75
19-Apr	132.00	\$1,353.00	\$ 112.75	\$ 1,465.75
19-May	132.00	\$1,353.00	\$ 112.75	\$ 1,465.75
19-Jun	132.00	\$1,353.00	\$ 112.75	\$ 1,465.75
19-Jul	132.00	\$1,353.00	\$ 112.75	\$ 1,465.75
19-Aug	98.40	\$1,008.60	\$ 112.75	\$ 1,121.35
19-Sep	88.80	\$ 910.20	\$ 112.75	\$ 1,022.95
19-Oct	88.80	\$ 910.20	\$ 112.75	\$ 1,022.95
19-Nov	81.84	\$ 838.86	\$ 112.75	\$ 951.61
19-Dec	81.84	\$ 838.86	\$ 112.75	\$ 951.61
				\$ 15,330.72

Proposed Purchase Power Restricted Fund Credit ("PPRFC")
 If approved by Division the District proposes to flow back \$161,079 of the overcollection back to customers through a PPRFC of 2.91 mills per kilowatt hour reduction (\$0.00291)

Date	Transfer	Balance to refund
		\$161,079.00
1/1/2019	\$13,423.25	\$147,655.75
2/1/2019	\$13,423.25	\$134,232.50
3/1/2019	\$13,423.25	\$120,809.25
4/1/2019	\$13,423.25	\$107,386.00
5/1/2019	\$13,423.25	\$93,962.75
6/1/2019	\$13,423.25	\$80,539.50
7/1/2019	\$13,423.25	\$67,116.25
8/1/2019	\$13,423.25	\$53,693.00
9/1/2019	\$13,423.25	\$40,269.75
10/1/2019	\$13,423.25	\$26,846.50
11/1/2019	\$13,423.25	\$13,423.25
12/1/2019	\$13,423.25	\$0.00
Total \$ Transferred	<u>\$161,079.00</u>	

Journal Entry to Record:

	Debit	Credit
Operating Cash	\$13,423.25	
PPRF		\$13,423.25

If approved by the RIPUC, this entry would be done once a month to transfer money equal to the PPRFC received by the electric customers through their monthly bills.

Pascoag Utility District - Electric Department
Comparison of Current Rate vs. Proposed Rate
Impact on a 500 KilowattHour Residential Customer

	Column 1 Approved Rate December 2017 (For 2018)	Column 2 Rate Requested December 2018 (For 2019)
	<u>Unit Cost</u> <u>Total</u>	<u>Unit Cost</u> <u>Total</u>
Customer Charge	\$ 6.00	\$ 6.00
Distribution	\$ 0.03922 \$ 19.61	\$ 0.03922 \$ 19.61
Transition	\$ 0.00040 \$ 0.20	\$ 0.00161 \$ 0.81
Standard Offer	\$ 0.07166 \$ 35.83	\$ 0.07827 \$ 39.13
Transmission	\$ 0.02973 \$ 14.87	\$ 0.03192 \$ 15.96
DSM/ Renewables	\$ 0.00230 \$ 1.15	\$ 0.00230 \$ 1.15
PPRFC	\$ (0.00469) \$ (2.35)	\$ (0.00291) \$ (1.46)
Total	\$ 75.31	\$ 81.20
Net Increase/(Decrease)	\$ 2.01	\$ 5.89
Percent Increase/(Decrease)	2.3%	7.8%
Transition	\$ 0.00040	\$ 0.00161
SOS	\$ 0.07166	\$ 0.07827
PPRFC	\$ (0.00469)	\$ (0.00291)
Transmission	\$ 0.02973	\$ 0.03192
Total	\$ 0.09710	\$ 0.10888
		Increase/(decrease \$ 0.00121 \$ 0.00661 \$ 0.00178 \$ 0.00219 \$ 0.01178

Schedule H

Forecast Rates

Transition Cost Calculations:

Estimated Sales (MWH) to customers	55,268	See Schedule F-2, Line 114
Forecast Transition Cost	\$132,000	See Schedule F-2, line 70
Historic Transition Revenue	(\$66,433)	See Schedule A-3, Line 155
Historic Transition Expense	\$ 9,000	See Schedule A-2, Line 78
Carry over from prior period (12/31/2017)	<u>\$14,451</u>	See Schedule C-3, Line 162
Total	\$89,018	

Cost Per MWH \$ 1.61 Transition Charge

Transmission Cost Calculations:

Estimated Sales (MWH) to customers	55,268	See Schedule F-2, Line 114
Forecast Transmission Cost	\$1,850,825	See Schedule F-2, line 76
Historic Transmission Revenue	(\$1,679,067)	See Schedule A-3, Line 157
Historic Transmission Expense	\$ 1,750,272	See Schedule A-2, Line 85
Carry over from prior period (12/31/2017)	<u>(\$158,004)</u>	See Schedule C-4, Line 157
Total	\$1,764,027	

Cost per MWH \$ 31.92 Transmission Charge

Standard Offer Calculation:

Estimated Sales (MWH) to customers	55,268	See Schedule F-2, Line 114
Forecast Standard Offer	\$4,151,814	See Schedule F-2, line 101
Historic SOS Revenue	(\$3,963,788)	See Schedule A-3, Line 156
Historic SOS Expense	\$ 4,068,370	See Schedule A-2, Line 123
Carry over from prior period (12/31/2017)	<u>\$69,282</u>	See Schedule C-2, Line 161
Total	\$4,325,678	

Cost per MWH \$ 78.27 Standard Offer Service
 (1) This is the net amount including any over/(under) recovery

Purchase Power Reserve Fund Credit

Estimated Sale (MWH) to customers	55,268	See Schedule F-2, Line 116
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Total Flow back for 2018 \$ (161,079.00)

Cost Per MWH \$ (2.91) Purchase Power Reserve Fund Credit
 (2) this is the net amount including the PPRFC

Total \$ 108.88

Revenue/Expense Proof:

Forecast Transition Cost	\$ 132,000	See Schedule F-2, line 72	
Over/Under Collection at period end	<u>\$ (42,982)</u>	Schedule C-3, Line 183	
	\$ 89,018	\$	1.61
Forecast Transmission Cost	\$ 1,850,825	See Schedule F-2, line 76	
Over/Under Collection at period end	<u>\$ (86,799)</u>	Schedule C-4, Line 176	
	\$ 1,764,027	\$	31.92
Forecast SOS Cost	\$ 4,151,814	See Schedule F-2, line 101	
Over/Under Collection at period end	<u>\$173,865</u>	Schedule C-2, Line 181	
	\$ 4,325,679	\$	78.27
Purchase Power Reserve Fund Credit	<u>\$ (161,079.00)</u>	\$	(2.91)
		\$	<u>108.88</u>

Attachment

1-4

1-4 Capital Purchases and Reasons

Month	Capital Purchase	Amount	Reason
Jan-18	2017 Jeep Wrangler 4x4	\$ 41,921.00	Retired a 2004 Chevy Silverado 4x4
18-Feb	Letting on Jeep	\$ 190.00	To Identify the District's Jeep
"	Radio	\$ 1,390.85	To outfit the Jeep with radio equipment
"	Plumbing Items	\$ 2,249.85	To refurbish the linesman's building plumbing.
18-Mar	No Purchases	\$ -	
18-Apr	No Purchases	\$ -	
18-May	Meter Cabling	\$ 1,019.71	Metering cable use to hook up current transformers to commercial meters
18-Jun	Datto Server and Cloud Back-up	\$ 3,905.25	Back up solutions for the District's Servers
"	10-Led Flood Lights	\$ 6,010.00	To replace some of the older 250 Watt HPS Flood Lights
"	15 KV Switch	\$ 3,802.00	To replace a failed switch in the field.
"	Parking Lot Pavement	\$ 70,410.17	Parking Lot was over 15 year old and was deteriorating
18-Jul	No Purchases	\$ -	
18-Aug	Electric Substation Meeting	\$ 525	LIG Consultants Charge discuss the expansion of the substation with National Grid
"	Step Voltage Regulator	\$ 8,035	To replace a failed Step Voltage Regulator on Wallum Lake Rd.
18-Sep	No Purchases	\$ -	
18-Oct	No Purchases	\$ -	
18-Nov	Recloser Repair	\$ 3,760.00	To repair a recloser that was damaged
"	10-25KVA Pole Mounts	\$ 10,260.00	To replenish the stock
"	48- Centron Meters	\$ 16,420.00	To replace the Commercial & Industrial Meters with new radio read meters.
"	Mitel Cloud -Telephony System	\$ 3,337.50	To replace the obsolete phone system in the office
"	Dell Precion 3530 Laptop	\$ 3,600.28	As recommended by IT
"	Wire	\$ 10,842.26	To replenish the stock
		\$ 187,678.87	Total Purchases through November 19, 2018

Attachment

1-7

1-7 Corrections to F.2

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
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Pascoag Utility District
Restated Pascoag Purchased Power Costs

(7) Indicates Transmission Charges

From Pascoag's Audited Financial Statements, FY ending 12/31/2017; Contingent Liability - MMWEC Footnote, Page 36 & 37. For 2019, the total annual cost is \$134,000

From Schedule E - three-year average (Except where noted: November - December uses a two-year average)

Is the sum of 3-year average(2-year Nov and Dec) & positive(Negative) Growth

(7) Indicates Transmission Charges

Equates to line losses

11%

Attachment

1-8

PASCOAG UTILITY DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE N – COMMITMENTS AND CONTINGENCIES (CONTINUED)

CONTINGENT LIABILITY – MMWEC (CONTINUED)

A substantial portion of MMWEC's plant investment and financing program is an 11.6% ownership interest in the Seabrook Station nuclear generating unit operated by NextEra Energy Seabrook, LLC (NextEra Seabrook) the majority owner and an indirect subsidiary of NextEra Energy Resources LLC. The operating license for Seabrook Station extends to March 15, 2030. NextEra Seabrook has submitted an application to extend the Seabrook Station operating license for an additional 20 years.

Pursuant to the PSAs, the MMWEC Seabrook and Millstone Project Participants are liable for their proportionate share of the costs associated with decommissioning the plants, which costs are being funded through monthly Project billings. Also, the Project Participants are liable for their proportionate share of the uninsured costs of a nuclear incident that might be imposed under the Price-Anderson Act (Act). Originally enacted in 1957, the Act has been renewed several times. In July 2005, as part of the Energy Policy Act of 2005, Congress extended the Act until the end of 2025.

Pascoag Utility District has entered into PSAs and PPAs with MMWEC. Under both the PSAs and PPAs, the Utility District is required to make certain payments to MMWEC payable solely from the Utility District revenues. Under the PSAs, each Participant is unconditionally obligated to make payments due to MMWEC whether or not the Project(s) is completed or operating and notwithstanding the suspension or interruption of the output of the Project(s).

MMWEC is involved in various legal actions. In the opinion of management, the outcome of such litigation or claims will not have a material adverse effect on the financial position of MMWEC.

* As of December 31, 2017, total capital expenditures amounted to \$1,583,481,000, of which \$11,307,000 represents the amount associated with the Utility District's Project Capability. MMWEC's debt outstanding for the Projects from Power Supply System Revenue Bonds totals \$10,680,000, of which \$129,000 is associated with the Utility District's share of Project Capability. As of December 31, 2017, MMWEC's total future debt service requirement on outstanding bonds issued for the Projects is \$11,425,000, of which \$141,000 is anticipated to be billed to the Utility District in the future.

The aggregate amount of Pascoag Utility District's required payments under the PSAs and PPAs, exclusive of the Reserve and Contingency Fund billings, to MMWEC at December 31, 2017 and estimated for future years is shown below.

PASCOAG UTILITY DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE N – COMMITMENTS AND CONTINGENCIES (CONTINUED)

CONTINGENT LIABILITY – MMWEC (CONTINUED)

	Annual Costs
For years ending December 31,	
2018	\$ 9,000
2019	132,000
Total	\$ 141,000

In addition, under the PSAs, the Utility District is required to pay to MMWEC its share of the Operation and Maintenance (O&M) costs of the Projects in which it participates. The Utility District's total O&M costs including debt service under the PSAs was \$730,000 for the year ended December 31, 2017.

In addition to its agreements through MMWEC, the District has entered into agreements to purchase power from various suppliers. These wholesale contracts are generally for fixed periods and require payment of demand and energy charges. The total estimated minimum costs under these contracts are included in purchased power in the statement of revenues, expenses and changes in net position and are normally recoverable in revenues under cost recovery mechanisms mandated by the State of Rhode Island. The estimated status of these contracts is as follows:

For years ended December 31,	NextEra Energy Power Marketing	PSEG Energy Resources	Canton Mountain Wind	Spruce Mountain Wind	Brown Bear II
2018	\$ 503,993	\$ 1,254,997	\$ 135,736	\$ 165,170	\$ 73,765
2019	680,880	1,009,830	137,086	165,170	75,242
2020	528,321	856,274	138,922	165,694	76,975
2021	541,448	--	141,543	165,170	39,590
2022	557,994	--	142,894	165,170	--
Thereafter	1,611,611	--	2,065,430	662,252	--
Total	\$ 4,424,247	\$ 3,121,101	\$ 2,761,611	\$ 1,488,626	\$ 265,572

Purchase power expenses under these agreements were approximately \$2,458,000 in 2017.