

**STATE OF RHODE ISLAND
PUBLIC UTILITIES COMMISSION**

IN RE: KENT COUNTY WATER AUTHORITY :
ABBREVIATED RATE FILING : **DOCKET NO. 5012**

REPORT AND ORDER

I. Background

On December 20, 2016, in Docket No. 4611, the Public Utilities Commission (Commission) approved a Settlement Agreement entered into between Kent County Water Authority (KCWA) and the Division of Public Utilities and Carriers (Division) allowing for an increase to KCWA’s revenue requirement effective January 1, 2017.¹ Approval of the Settlement allowed for a multi-year rate plan, with the second year’s revenue requirement subsequently approved for effect January 1, 2018.² The revenue requirement for both years included funding in rates for a meter replacement program for small meters. The parties agreed that the meter replacement program funding should cease upon full recovery of those expenses, regardless of whether KCWA needed to file a new rate case. Therefore, “KCWA agree[d] to file a request with the Commission, no later than October 1, 2019, to terminate the funding related to the meter replacement program effective January 1, 2020 or on whatever date the program funding is completed.”³

On September 25, 2019, KCWA filed a Motion to Extend Time to February 1, 2020 to file the request to terminate the meter replacement funding, to allow KCWA to propose an alternative disposition of the funds for the benefit of ratepayers. This disposition included possibly funding

¹ Order No. 23343 (Nov. 26, 2018); http://www.ripuc.ri.gov/eventsactions/docket/4611-KCWA-Ord23343_11-26-18.pdf.

² Order No. 23436 (Feb. 22, 2019); [http://www.ripuc.ri.gov/eventsactions/docket/4611-KCWA-Ord23436%20\(2-22-19\).pdf](http://www.ripuc.ri.gov/eventsactions/docket/4611-KCWA-Ord23436%20(2-22-19).pdf).

³ Docket No. 4611 Settlement (Dec. 6, 2016); http://www.ripuc.ri.gov/eventsactions/docket/4611-SettlementAgreement_12-6-16.pdf.

an ongoing meter maintenance program, a large meter replacement program, and additional capital projects to mitigate future rate increases. KCWA indicated that collections in excess of the meter replacement program costs would be deposited into a restricted fund until further decision of the Commission.⁴ On October 18, 2019, having received no objection from the parties to Docket No. 4611, the Commission approved the request.⁵

II. Instant Filing

On January 31, 2020, KCWA submitted an Abbreviated Rate Filing in lieu of a filing to simply terminate the funding for the meter replacement program.⁶ KCWA proposed a revenue requirement of \$21,894,055, representing a reduction of \$2,050,751, or 8.56%. In support of its filing, KCWA submitted testimony of its Executive Director/Chief Engineer, David Simmons, and its financial consultant David Bebyn. In its filing, KCWA proposed a rate reduction to small and bypass meters; the expansion of the current meter replacement and testing program for all meter sizes and types; creation of a new single rate for single register and compound register meters for large and medium customers; and the establishment of a new wholesale rate for the Quonset Development Corporation.⁷ KCWA utilized the cost of service study used in Docket No. 4611, updated to reflect its new proposals. The Test Year was Calendar Year Ending December 31, 2018 and the Rate Year was Calendar Year Ending December 31, 2020.⁸ The proposed effective date was March 2, 2020.

⁴ KCWA Motion to Extend Time (Sept. 25, 2019); <http://www.ripuc.ri.gov/eventsactions/docket/4611-KCWA-Motion%209-25-19.pdf>.

⁵ Commission Open Meeting Minutes (Oct. 18, 2019); <http://www.ripuc.ri.gov/eventsactions/minutes/Minutes%20October%2018,%202019.pdf>.

⁶ KCWA Abbreviated Rate Filing (including testimony and exhibits of David Simmons and David Bebyn) (Jan. 31, 2020); <http://www.ripuc.ri.gov/eventsactions/docket/5012-KCWA-RateFiling%201-31-20.pdf>.

⁷ Simmons Test. at 3-4. During the pendency of this proceeding, as a result of the COVID-19 pandemic, KCWA sought and was granted authority to cease charging customers a convenience fee to pay their bills using a credit card, debit card, or ACH transaction.

⁸ Bebyn Test. at 6-9.

On February 12, 2020, KCWA filed a Petition for Waiver from the Abbreviated Filing Requirements regarding the restrictions included in the Commission's Rules of Practice and Procedure that do not allow abbreviated rate filings to include changes to rate design or the creation of a new class of customers. In support of its motion, KCWA posited that its proposal is more efficient and less expensive than filing a full rate case.⁹ On February 13, 2020, the Division submitted a response to the Petition for Waiver indicating that it found KCWA's rationale was reasonable and therefore, did not object to the waiver request.¹⁰ On February 18, 2020, the Commission both approved the Petition for Waiver and also suspended the effective date to conduct a full investigation into the Abbreviated Rate Filing.¹¹

Following the exchange of discovery, on June 30, 2020, the Division submitted a Settlement it had entered into with KCWA together with testimony of Alberico Mancini, the Division's Assistant Chief Accountant.¹² Mr. Mancini explained that the Division had accepted the proposed adjusted Test Year without any further adjustments. The Division also accepted the creation of the new single register rate class. Finally, the Division also accepted the calculation of the new wholesale rate for Quonset Development Corporation (QDC). The Settlement resulted in a rate year revenue requirement of \$21,343,396.

Following a hearing held on July 27, 2020 on the Settlement and a Commission decision in Docket No. 4994, In re: Providence Water Supply Board Application to Implement a Multi-Year Rate Plan (Providence Water rate filing) in which the Commission approved new wholesale

⁹ KCWA Petition for Waiver from the Abbreviated Filing Requirements (Feb. 12, 2020); <http://www.ripuc.ri.gov/eventsactions/docket/5012-KCWA-WaiverPetition%202-12-20.pdf>.

¹⁰ Division Response to Petition for Waiver (Feb. 13, 2020); <http://www.ripuc.ri.gov/eventsactions/docket/5012-DIV-Reply-KCWA%202-13-20.pdf>.

¹¹ Commission Open Meeting Minutes (Feb. 18, 2020); <http://www.ripuc.ri.gov/eventsactions/minutes/Minutes%20February%202018,%202020.pdf>.

¹² Settlement (June 30, 2020); <http://www.ripuc.ri.gov/eventsactions/docket/5012-SettlementAgreement%206-30-20.pdf>; Mancini Settlement Test. (June 30, 2020); <http://www.ripuc.ri.gov/eventsactions/docket/5012-SettlementTestimony-Mancini%207-1-20.pdf>.

rates to be charged to its wholesale customers, including KCWA, the parties filed an Amended Settlement.¹³ The Amended Settlement included the new wholesale rates and new tariff provisions to address the effect of the Commission’s ruling in the Providence Water rate filing approving individual wholesale rates for the various wholesale customers of Providence Water. It also included clarifications that resulted from questioning at the hearing, including a reduction in regulatory expenses. The Amended Settlement resulted in a rate year revenue of \$21,634,379, a reduction of 2,310,427 or 9.65% from current revenues. The increase to the revenue requirement from the original Settlement was entirely the result of the wholesale rates approved in the Providence Water rate filing.

At an Open Meeting conducted on September 1, 2020, the Commission considered the record that included written testimony, additional discovery from the Commission about the Settlement, the hearing transcript, and responses to record requests, and approved the Amended Settlement and compliance tariffs that were submitted on August 25, 2020 and August 26, 2020, respectively. The Settlement achieves a reasonable balance of the utility’s interests and the interests of the customers. While customers are not realizing a full “refund” of the rates that were originally collected for the meter replacement project, they are realizing the full benefit. The use of the excess funds to pay down debt will provide a benefit to customers through a reduction in expenses leading to a stabilization of rates over a longer term.

The following represents a summary of the Amended Settlement and more specific findings of the Commission.

¹³ Amended Settlement (Aug. 25, 2020); <http://www.ripuc.ri.gov/eventsactions/docket/5012-KCWA-AmendedSettlement%208-25-20.pdf>. A copy of the Amended Settlement is attached hereto as Appendix A.

A. Surplus funds collected for the meter replacement as of December 31, 2019

In the order in Docket No 4611, the Commission had approved \$6.6 million in funding for KCWA's meter replacement program to replace small meters over a three-year period, but as explained in Mr. Simmons' testimony, KCWA had realized a cost savings through its procurement process.¹⁴ The savings remained in the restricted meter replacement account and in this case, KCWA had proposed to utilize the funds to survey and replace medium and large unitized measuring elements and single register meters. The Division, according to Mr. Mancini in his testimony, supported the proposal. At the conclusion of the project, any excess funds would be deposited into the Infrastructure Replacement Fund to benefit all ratepayers.¹⁵

The funding in rates for the small meter replacement had originally been included in the volumetric charge for customers with small meters. In his testimony, Mr. Simmons explained that many of the medium and large meters also have a small bypass meter attached to them. The rates charged to those accounts included funding for meter replacement and should be included in the replacement. Therefore, he posited that customers with bypass meters attached to their medium and large meters had contributed to the replacement funding.¹⁶ However, as noted by Mr. Bebyn in his testimony, because not all medium and large accounts have small bypass meters, he adjusted the cost allocations in this case to provide a credit to the small accounts and a charge to the medium and large accounts.¹⁷ This adjustment to the cost allocation will allow for program expansion utilizing the existing funds and appropriately crediting and charging customers for the program expansion and appears appropriate.

¹⁴ Simmons Test. at 8.

¹⁵ Mancini Test. at 6.

¹⁶ Simmons Test. at 5-6.

¹⁷ Bebyn Test. at 10.

B. Request for a new restricted meter replacement account

In its filing, KCWA requested the creation of a new restricted meter replacement account with annual funding of \$396,000. The request was not accepted by the Division. Instead, the Division recommended that KCWA include ongoing meter replacement in its Infrastructure Replacement program like other water utilities. KCWA agreed to withdraw its request to fund a new restricted account. The result was a \$396,000 reduction in the revenue requirement. Once the meter replacement program is included in the Infrastructure Replacement program filed with the Department of Health, KCWA will have the flexibility to draw on those funds for the work.¹⁸ The Commission finds this to be a reasonable resolution that will align KCWA's meter replacement strategy with other regulated water utilities.

C. Additional meter replacement funds collected for the current meter replacement program after December 31, 2019

The funding in rates for meter replacements was originally approved only through December 31, 2019. Funding has continued during the pendency of this matter. KCWA had not originally accounted for the additional funding.¹⁹ The parties agreed that the approximately \$1.5 million in meter replacement funding collected through the effective date would be used towards the early retirement of KCWA's outstanding debt. Some of these funds would also be used for current rate case expense in this docket and any required deposits to the Operations and Maintenance and Renewable and Replacement reserve accounts for the 2020 calendar year.²⁰ The remaining balance will be transferred to the 2017 Series Debt Service Account to aid in

¹⁸ Mancini Test. at 7-8; Settlement at 4.

¹⁹ KCWA Response to PUC 1-2.

²⁰ At the hearing on the original Settlement, Mr. Bebyn testified that the funds would also be used for the then-pending Providence Water rate hearings. Following the hearing, the parties clarified that this was incorrect and filed a clarification in writing. Joint Letter Regarding Amended Settlement; [http://www.ripuc.ri.gov/eventsactions/docket/5012-KCWA-DIV_%20Letter%20RE%20Amended%20Settlement%20\(8-5-20\).pdf](http://www.ripuc.ri.gov/eventsactions/docket/5012-KCWA-DIV_%20Letter%20RE%20Amended%20Settlement%20(8-5-20).pdf).

satisfying the debt service with the expectation that the 2017 Bond Series would be paid off in June 2021.²¹

D. 2012 and 2017 debt service funding and the associated reserve accounts

Trust Indentures related to debt service accounts require the utility to also maintain certain reserve accounts. Payoff of debt service allows for the elimination of these reserves and the associated ratepayer funding. In the Amended Settlement, the parties agreed that both the 2012 and 2017 bonds will be paid in full prior to June 30, 2021. The monthly funding for the 2012 Bond (\$181,937), once the bond is paid in full, will be transferred to the pay-as-you-go capital account. The monthly funding for the 2017 Bond (\$154,005) will remain in the IFR restricted account. Both debt service accounts as well as all three reserve accounts will be eliminated. This will also decrease the revenue requirement by \$146,521 as the O&M and R&R reserve coverage will be set at “0” for the rate year.²²

In his testimony, Mr. Mancini explained that paying off the debt service accounts early and utilizing the funds from the reserve accounts as proposed would provide several benefits to ratepayers including (i) the elimination of all debt owed by KCWA; (ii) the saving of approximately \$350,000 in interest payments less fees associated with the defeasance costs; (iii) the availability of over \$1.8 million per year in KCWA’s IFR account providing KCWA full access to all of the \$6 million collected yearly for IFR funding to aid in completing important infrastructure replacement projects; and (iv) the transfer of \$181,937 per month to KCWA’s cash capital account to be used for pay-as-you-go capital projects or future debt service payments

²¹ Mancini Test. at 9.

²² Amended Settlement at 5.

related to new borrowings to fund capital projects.²³ The Commission agrees with the Division's assessment that this agreement provides an appropriate benefit to ratepayers over the long term.

E. Monthly billing

In KCWA's original filing, Mr. Simmons testified that it will be advantageous to switch to monthly billing for all customers as soon as possible.²⁴ In discovery, he explained that KCWA would like to shift to monthly billing for the large meters starting FY 2021, then transition to monthly billing for all customers once the AMR meter system is installed.²⁵ He recognized that KCWA would need to make an additional filing with the Commission to implement monthly billing after the billing and customer service systems are integrated. As part of the Amended Settlement, the parties agreed that monthly billing will commence for medium and large metering accounts at the completion of the expanded meter replacement program. Small meter accounts will remain on quarterly billing. In his testimony, Mr. Mancini indicated that the Division found this to be reasonable. Monthly billing provides better cash flow for the utility and more manageable bills for customers. There was no opposition to the settled proposal.

F. Cost of service allocation for public and private fire service

In KCWA's last rate order in Docket No. 4611, the Commission approved an increase to the public and private fire service rates that were less than that which resulted from the cost of service study. The purpose was to avoid rate shock for those customers and to gradually move those customers closer to their cost of service. In its original filing in this docket, KCWA had maintained the previously approved rate in its filing. In the Amended Settlement, the parties agreed to reduce the existing fire service subsidy by 50% to gradually bring these customers closer

²³ Mancini Test at 9-10.

²⁴ Simmons Test. at 5, 16.

²⁵ KCWA Response to PUC 1-6.

to their cost of service. These customers will still receive a rate reduction as a result of the agreement, but not as much as if they were not brought closer to their respective cost of service. This is a reasonable approach because it is consistent with the policy of bringing customers closer to their cost of service. It is an opportune time because it still allows for a rate decrease.

G. Credit card and ACH fees

When KCWA began to accept credit card and Automated Clearing House (ACH) payments, it passed the transaction fees on to those using these options to pay. In April 2020, KCWA had requested and received approval from the Commission to waive these fees.²⁶ Under the Amended Settlement, KCWA will continue to absorb the fees permanently without an additional revenue increase.

At the hearing, the Commission inquired about the fact the fees were not part of KCWA's revenue requirement. Mr. Mancini and Mr. Bebyn testified that this was reasonable because under the Commission procedural rules, Abbreviated Rate filings can only be limited to certain categories of costs, under which these did not fall. Mr. Mancini explained that the Division only reviewed the expense categories that were addressed in the Amended Settlement and that if it had reviewed the additional cost of absorbing the credit card fees, it would have then reviewed whether there were any cost savings in other areas to offset the increase. KCWA's witnesses indicated that the utility was comfortable absorbing the fees. Therefore, the Commission finds this approach to be reasonable, but KCWA is not prohibited from seeking cost recovery in future cases for these types of fees just like it does for other billing and collections expense.²⁷

²⁶ Pet. (Apr. 17, 2020); <http://www.ripuc.ri.gov/eventsactions/docket/5012-KCWA-Waiver%204-17.pdf>; PUC Open Meeting Minutes (Apr. 28, 2020);

<http://www.ripuc.ri.gov/eventsactions/minutes/Minutes%20April%2028,%202020.pdf>.

²⁷ Hr'g Tr. at 48-55, 70-71 (July 27, 2020).

H. Quonset Development Corporation wholesale rate

Although not addressed in the Settlement, the Division accepted KCWA's proposal for a new wholesale rate for a new connection to the Quonset Development Corporation (QDC). In his testimony, Mr. Mancini explained that the Division's review of KCWA's derivation of a rate for this new wholesale customer with usage of approximately 1% of the total customer usage was reasonable at this time. He noted that because less investment is typically required to serve a wholesale customer, and the cost of serving a wholesale customer is typically less than the cost of serving a retail customer, a rate set at 25 % less than the rate proposed for large retail customers appears reasonable.²⁸ Based on the uncontroverted evidence in the record, the Commission finds this is a reasonable calculation for the new rate.

I. Effective date of rate change

The parties based the revenue requirement in the Amended Settlement on an effective date of September 1, 2020, which would align with the end of the suspension period for the new rates for Providence Water Supply Board. The suspension period does not expire until November 2, 2020, but there is no reason to continue this matter beyond the effective date of Providence Water's rate filing, particularly where the utility is seeking a revenue decrease. This timing will best align KCWA's rate year revenues with its rate year costs.

Accordingly, it is hereby

(23896) ORDERED:

1. Kent County Water Authority's Petition for Waiver from the Abbreviated Filing Requirements is approved.

²⁸ Mancini Test. at 13.

2. Kent County Water Authority's Abbreviated Rate Filing made on January 31, 2020 is hereby denied.
3. The Amended Settlement filed on August 25, 2020 between Kent County Water Authority and the Division of Public Utilities and Carriers is hereby approved for effect on September 1, 2020.
4. Kent County Water Authority's tariffs filed on August 26, 2020 are hereby approved for effect September 1, 2020.

EFFECTIVE ON SEPTEMBER 1, 2020 AT WARWICK, RHODE ISLAND PURSUANT TO AN OPEN MEETING DECISION ON SEPTEMBER 1, 2020. WRITTEN ORDER ISSUED ON SEPTEMBER 2, 2020.

PUBLIC UTILITIES COMMISSION



Ronald T. Gerwatowski, Chairperson



Marion S. Gold, Commissioner



Abigail Anthony, Commissioner

Notice of Right of Appeal: Pursuant to R.I. Gen. Laws § 39-5-1, any person aggrieved by a decision or order of the Commission may, within 7 days from the date of the Order, petition the Supreme Court for a Writ of Certiorari to review the legality and reasonableness of the decision or Order.

APPENDIX A

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS PUBLIC UTILITIES COMMISSION

IN RE:

**KENT COUNTY WATER AUTHORITY)
ABBREVIATED RATE FILING)**

DOCKET NO. 5012

AMENDED SETTLEMENT AGREEMENT

I. INTRODUCTION

The Kent County Water Authority (the "KCWA") and the Division of Public Utilities and Carriers (the "Division") (collectively referred to as the "Parties") have reached an agreement on KCWA's abbreviated rate filing and jointly request the approval of this Settlement Agreement by the Public Utilities Commission (the "Commission").

II. RECITALS

1. On January 13, 2020, KCWA filed an abbreviated rate application (hereinafter the "Application") pursuant to R.I.G.L. §39-3-11 and Part II of the Commission's Rules of Practice and Procedure.
2. In its application, KCWA sought to implement changes to its rate plan that would lead to an overall reduction in revenue.
3. Specifically, KCWA proposed: 1) a decrease in the small meter (2 inches or less) rate from \$6.161 to \$5.405; 2) an increase in the medium meter (3-4 inches) rate from \$4.913 to \$5.726; and 3) an increase in the large meter (6 inches or larger) rate from \$4.475 to \$5.261.
4. KCWA sought approval of new rates designed to reduce revenues in the amount of \$2,050,751 to support total operating revenue of \$21,894,055.
5. The impact of this request on a typical residential customer who uses 2000 CF per

year would have been a decrease of \$16 per year or 8.6%.

6. In the Application, KCWA also proposed the following: 1) the creation of a single rate for medium compound meters with bypass (3" to 4") and large compound meters with bypass (6" and up); 2) increases and decreases to the metered sales service charges as set forth in the proposed rate schedule; 3) decrease in the rates for public and private fire services; 4) the creation of a wholesale rate for Quonset Development Corporation; 5) an increase in the insufficient fund returned check fee; 6) a change to the meter testing charges for meters greater than 2"; 7) the creation of a new restricted meter account; and 8) funding of the survey and replacement of large and medium unitized measuring elements and single register meters through the existing meter replacement program.
7. In support of the Application, KCWA filed the direct testimony and schedules of David L. Simmons, P.E., Executive Director/Chief Engineer for Kent County Water Authority, and David G. Bebyn, C.P.A., of B & E Consulting LLC.
8. No parties motioned to intervene in the matter.
9. In response to the Application, the Division conducted an investigation and review with the assistance of staff and two outside consultants, Lafayette K. Morgan, Jr. and Jerome D. Mierzwa of Exeter Associates, Inc.
10. In order to assist its investigation and review, the Division issued two sets of data requests to KCWA to which KCWA responded.
11. The Division and KCWA began engaging in settlement discussions and the Division

- issued an additional set of data requests to KCWA to which KCWA responded.
12. Following the response to the third set of data requests, the Division and KCWA continued settlement discussions and negotiations.
 13. The principal differences that remained between the Division and KCWA at this stage of the proceedings were in the following categories:
 - a. Surplus funds from current meter replacement program collection fund;
 - b. New Restricted Meter Account
 - c. Additional Meter Replacement Funds
 - d. 2012 and 2017 Debt Service Funding
 - e. Effective Date of Rate Change
 - f. Monthly Billing
 - g. Cost of Service Adjustment for Private and Public Fire Services
 - h. Credit Card and ACH Fees.
 14. After due consideration of the testimony, exhibits and other documentation included in the filings of KCWA and of the Division, the Parties have now agreed to a comprehensive settlement which resolves all issues relating to KCWA's application. The Parties 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.

III. TERMS OF SETTLEMENT

15. Incorporated herein and attached hereto as Exhibit 1 are Joint Settlement Schedules 1 - 10 which memorialize the settlement. The parties agree with these schedules as presented.

16. The parties agree to an effective date of September 1, 2020 for the new rates. These new rates are based on a revenue requirement of \$21,634,379, which is a decrease of \$2,310,426 (or 9.65%) and is set forth in Exhibit 1. The purchased water expense used in Exhibit 1 is based on Providence Water's proposed wholesale rate in its current rate filing, Docket 4994. The parties agree to make any adjustments necessary to the purchased water expense at the conclusion of Docket 4994 to reflect the Commission-approved wholesale rate.
17. With respect to the funds collected through December 31, 2020 for the current meter replacement program, including accrued interest, an amount totaling \$6,591,990, the funds will be used for both the current small meter replacement program and the expanded meter replacement program explained in KCWA's testimony. The expanded meter replacement program will include medium and large meters (meters greater than 2") and bypass/compound meters. With Commission approval, funds can be used toward the expanded meter replacement program prior to the rate change effective date of September 1, 2020. This account will remain restricted and any funds remaining at the completion of the program will be transferred to the IFR Account. KCWA will submit a final accounting report to the Commission at the completion of the meter replacement program detailing total costs and the funds remaining to be transferred. The parties agree that KCWA may use IFR Account funds for ongoing meter replacements.
18. KCWA agrees to withdraw its request to fund a new restricted meter account.
19. The parties estimate that KCWA will collect an additional \$1,533,333 of meter funds between January 1, 2020 and the effective date of the new rates (September 1, 2020). The parties agree that KCWA will use these funds to cover the rate case expenses in this

docket and any required deposits to the O&M and R&R reserves in calendar year 2020. After these offsets, the balance of the funds will be transferred into the 2017 Series A Debt Service account with the understanding that the 2017 Series A Bond and the 2012 Series A Bond will be paid in full by June 2021 (the latest date there is expected to be sufficient funding available for payment in full). The three reserve accounts associated with these Bond Series, specifically the Renewal & Replacement Reserve 2012, the Operation & Maintenance Reserve, and the Debt Service Reserve accounts, will be liquidated in the process of satisfying the bond payments. KCWA will report the actual amount collected and disbursed from these funds within 90 days of their payment in full.

20. After the 2012 Series A Bond has been paid in full (June 2021 or earlier), funding for the 2012 Bond (\$181,937/month) will be transferred to the restricted Capital Improvement Program (“CIP”) Account. The CIP Account may be used for pay-as-you -go capital projects or debt service payments related to funds borrowed for capital projects. After the 2017 Series A Bond has been paid in full (June 2021 or earlier), funding for the 2017 Bond (\$154,005/month) will remain in the IFR Account. Both the 2012 and 2017 debt service accounts will be eliminated upon the payment in full of the bonds.
21. KCWA will convert all Medium and Large Meter Accounts to monthly billing at the completion of the expanded meter replacement program discussed above (includes all meters greater than 2”). All small meter accounts (2” meters or less) will remain on quarterly billing.
22. The existing Fire Subsidy will be reduced by 50 percent. This moves the public and private fire service charges closer to the full cost of service.
23. No customers will be charged credit card or ACH fees under the new tariff.

IV. EFFECT OF SETTLEMENT

24. 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.
25. 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.
26. 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 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.
27. 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 Parties 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 25th day of August 2020.

<p>KENT COUNTY WATER AUTHORITY By its Attorney, <u>/s/ Mary B. Shekarchi</u> Mary B. Shekarchi (#4767) Attorney at Law 33 College Hill Rd., Suite #15E Warwick, RI 02886 Tel. # (401)828-5030 Marybali@aol.com</p>	<p>DIVISION OF PUBLIC UTILITIES AND CARRIERS, By its Attorney, <u>/s/ Tiffany A. Parenteau</u> Tiffany A. Parenteau (#8436) Special Assistant Attorney General 150 South Main Street Providence, RI 02903 Tel: (401)-274-4400, ext. tparenteau@riag.ri.gov</p>
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Detailed of Rate Year Revenue & Expenses
Kent County Water Authority

Adjusted Test Year	Summary of	Rate Year	Adjustment as	Adjustment Supporting
<u>1/1/18-12/31/18</u>	Adjustments	<u>1/1/20-12/31/20</u>	percent of Test	Schedule
			Year	

Revenues - at current rates

Service Charges	\$ 1,907,853	\$ -	\$ 1,907,853	
Metered Rates	19,523,270	157,229	19,680,499	0.8% DGB-RY-2
Public Fire	1,788,689	0	1,788,689	
Private Fire	217,404	0	217,404	
Rate Revenues	<u>\$ 23,437,217</u>	<u>\$ 157,229</u>	<u>\$ 23,594,446</u>	
Miscellaneous Income	244,795	-	244,795	
Interest Income	21,464	-	21,464	
Merchand & Jobbing	18,811	-	18,811	
6.9% of Water Prot Fee	45,581	-	45,581	
Miscellaneous	<u>\$ 330,651</u>	<u>\$ -</u>	<u>\$ 330,651</u>	
Total Revenue	<u>\$ 23,767,867</u>	<u>\$ 157,229</u>	<u>\$ 23,925,096</u>	

Expenses

SOURCE OF SUPPLY				
maint of wells/supply study	\$ 19,149	\$ -	\$ 19,149	
purchased water	4,629,127	390,113	5,019,241	8.4% Amended Settlement Schedule 1.1a
Subtotal	\$ 4,648,276	\$ 390,113	\$ 5,038,389	
PUMPING OPERATIONS				
fuel for pumping	\$ 24,497	\$ 265	\$ 24,762	1.1% DGB-Testimony (Page 9)
power	795,804	8,607	804,411	1.1% DGB-Testimony (Page 9)
labor-pumping	88,457	-	88,457	
pumping expense	-	-	-	
maint. - structures & improv	89,053	-	89,053	
diesel oil	-	-	-	
maint. - equip	60,420	-	60,420	
Subtotal	\$ 1,058,232	\$ 8,872	\$ 1,067,104	
WATER TREATMENT				
chemicals	\$ 168,441	\$ 1,822	\$ 170,263	1.1% DGB-Testimony (Page 9)
labor	199,893	-	199,893	
operating / Mishnock	70,718	-	70,718	
maint. - water treat equip	18,978	-	18,978	
maint. - structure	704	-	704	
Subtotal	\$ 458,734	\$ 1,822	\$ 460,556	
TRANS & DISTR. EXPENSE				
storage facilities exp.	\$ -	\$ -	\$ -	
labor	25,794	-	25,794	
supplies	115,531	-	115,531	
labor-meter	56,374	-	56,374	
meter - supp & exp	13	-	13	
cust. install.	-	-	-	
misc.	14,332	-	14,332	
maint - struct. & improv.	61,616	-	61,616	
maint.- res & stdp	21,960	-	21,960	
maint. - mains	649,344	-	649,344	
maint. - service	155,029	-	155,029	
maint. - meters	150,716	-	150,716	
maint. - hydrants	85,649	-	85,649	
construction labor	(70)	-	(70)	
Subtotal	\$ 1,336,287	\$ -	\$ 1,336,287	
CUSTOMER ACCOUNT				
labor- meter read	\$ 118,526	\$ -	\$ 118,526	
cust record labor	218,968	-	218,968	

Detailed of Rate Year Revenue & Expenses
Kent County Water Authority

Amended Settlement Schedule-1.0

	Adjusted Test Year <u>1/1/18-12/31/18</u>	Summary of Adjustments	Rate Year <u>1/1/20-12/31/20</u>	Adjustment as percent of Test Year	Adjustment Supporting Schedule
cust records sup	103,571	-	103,571		
meter read supplies	2,708	-	2,708		
uncollectible	62,046	-	62,046		
Subtotal	\$ 505,818	\$ -	\$ 505,818		
ADMIN. & GENERAL					
salaries	\$ 479,217	\$ -	\$ 479,217		
office supplies & expenses	278,498	-	278,498		
insurance (property/liability/wc)	278,482	-	278,482		
OPEB Trust Contrib.	82,715	-	82,715		
employee benefits	1,091,013	-	1,091,013		
maint. - plant	157,568	-	157,568		
maint. - vehicles	65,155	-	65,155		
miscellaneous	17,123	-	17,123		
vacation, holiday, sick	321,965	-	321,965		
regul. exp.	157,881	(53,367)	104,514	-33.8%	Amended Settlement Adj.
outside service	97,156	-	97,156		
Subtotal	\$ 3,026,772	\$ (53,367)	\$ 2,973,405		
TOTAL O&M	\$ 11,034,118	\$ 347,440	\$ 11,381,558		
FIXED CHARGES					
Debt Service					
Existing	\$2,183,250	\$0	\$ 2,183,250		
New	-	-	-		
Reserves and Coverage					
O&M Reserve	14,185	(14,185)	0	-100.0%	Joint Settlement Schedule-1.1
R&R Reserve	132,336	(132,336)	(0)	-100.0%	Joint Settlement Schedule-1.1
Renewal & Replacement - Equip	100,000	-	100,000		
Infrastructure Replacement	6,000,000	-	6,000,000		
Meter Replacement	2,300,000	(2,300,000)	-	-100.0%	Joint Settlement Schedule-1.1
CIP	1,453,819	-	1,453,819		
Payroll Taxes	175,621	-	175,621		
PILOT	23,123	-	23,123		
SUBTOTAL FIXED	\$12,382,334	(\$2,446,521)	\$9,935,813		
OPERATING REVENUE RESERVE	\$ 348,494	\$ (31,486)	\$ 317,008		
TOTAL EXPENSES	\$ 23,764,946	\$ (2,130,567)	\$ 21,634,379		

EXPENSE SUMMARY - RATE YEAR
Kent County Water Authority

**Amended Settlement
Schedule-1.1**

DESCRIPTION	KCWA Adjusted Test Year	KCWA Rate Year Adjustments	KCWA Adjusted Rate Year	Settlement Adjustments	Settlement Adjusted Rate Year
EXPENSES					
<i>SOURCE OF SUPPLY</i>					
maint of wells/supply study	\$ 19,149	\$ -	\$ 19,149	\$ -	\$ 19,149
purchased water	4,629,127	50,065	4,679,192	340,049	5,019,241
<i>Total Source of Supply</i>	4,648,276	50,065	4,698,340	340,049	5,038,389
<i>PUMPING OPERATIONS</i>					
fuel for pumping	24,497	265	24,762	-	24,762
power	795,804	8,607	804,411	-	804,411
labor-pumping	88,457	-	88,457	-	88,457
pumping expense	-	-	-	-	-
maint. - structures & improv	89,053	-	89,053	-	89,053
diesel oil	-	-	-	-	-
maint. - equip	60,420	-	60,420	-	60,420
<i>Total Pumping Operations</i>	1,058,232	8,872	1,067,104	-	1,067,104
<i>WATER TREATMENT</i>					
chemicals	168,441	1,822	170,263	-	170,263
labor	199,893	-	199,893	-	199,893
operating / Mishnock	70,718	-	70,718	-	70,718
maint. - water treat equip	18,978	-	18,978	-	18,978
maint. - structure	704	-	704	-	704
<i>Total Water Treatment</i>	458,734	1,822	460,556	-	460,556
<i>TRANS & DISTR. EXPENSE</i>					
storage facilities exp.	-	-	-	-	-
labor	25,794	-	25,794	-	25,794
supplies	115,531	-	115,531	-	115,531
labor-meter	56,374	-	56,374	-	56,374
meter - supp & exp	13	-	13	-	13
cust. install.	-	-	-	-	-
misc.	14,332	-	14,332	-	14,332
maint - struct. & improv.	61,616	-	61,616	-	61,616
maint.- res & stdp	21,960	-	21,960	-	21,960
maint. - mains	649,344	-	649,344	-	649,344
maint. - service	155,029	-	155,029	-	155,029
maint. - meters	150,716	-	150,716	-	150,716
maint. - hydrants	85,649	-	85,649	-	85,649
construction labor	(70)	-	(70)	-	(70)
<i>Total Trans & Dist Expenses</i>	1,336,287	-	1,336,287	-	1,336,287
<i>CUSTOMER ACCOUNT</i>					
labor- meter read	118,526	-	118,526	-	118,526
cust record labor	218,968	-	218,968	-	218,968
cust records sup	103,571	-	103,571	-	103,571
meter read supplies	2,708	-	2,708	-	2,708
uncollectible	62,046	-	62,046	-	62,046
<i>Total Customer Accounts</i>	505,818	-	505,818	-	505,818

EXPENSE SUMMARY - RATE YEAR
Kent County Water Authority

**Amended Settlement
Schedule-1.1**

DESCRIPTION	Test Year	Adjustments	Rate Year	Adjustments	Rate Year
<i>ADMIN. & GENERAL</i>					
salaries	479,217	-	479,217	-	479,217
office supplies & expenses	278,498	-	278,498	-	278,498
insurance (property/liability/wc)	278,482	-	278,482	-	278,482
OPEB Trust Contrib.	82,715	-	82,715	-	82,715
employee benefits	1,091,013	-	1,091,013	-	1,091,013
maint. - plant	157,568	-	157,568	-	157,568
maint. - vehicles	65,155	-	65,155	-	65,155
miscellaneous	17,123	-	17,123	-	17,123
vacation, holiday, sick	321,965	-	321,965	-	321,965
regul. exp.	157,881	-	157,881	(53,367)	104,514
outside service	97,156	-	97,156	-	97,156
<i>Total Admin & General</i>	3,026,772	-	3,026,772	(53,367)	2,973,405
TOTAL O&M EXPENSES	\$ 11,034,118	\$ 60,758	\$ 11,094,876	\$ 286,682	\$ 11,381,558
<i>FIXED CHARGES</i>					
Debt Service		-	-	-	-
Existing	2,183,250	-	2,183,250	-	2,183,250
New	-	-	-	-	-
Reserves and Coverage	-	-	-	-	-
O&M Reserve	14,185	-	14,185	(14,185)	0
R&R Reserve	132,336	-	132,336	(132,336)	(0)
Renewal & Replacement - Equip	100,000	-	100,000	-	100,000
Infrastructure Replacement	6,000,000	-	6,000,000	-	6,000,000
Meter Replacement	2,300,000	(1,904,000)	396,000	(396,000)	-
CIP	1,453,819	-	1,453,819	-	1,453,819
Payroll Taxes	175,621	-	175,621	-	175,621
PILOT	23,123	-	23,123	-	23,123
<i>Total Fixed Charges</i>	12,382,334	(1,904,000)	10,478,334	(542,521)	9,935,813
<i>OPERATING REVENUE RESERVE</i>	348,494	(27,649)	320,845	(3,838)	317,007
TOTAL EXPENSES	\$ 23,764,946	\$ (1,870,891)	\$ 21,894,055	\$ (259,677)	\$ 21,634,378

COST OF WATER PURCHASED - RATE YEAR
Kent County Water Authority

**Amended Settlement
Schedule-1.1a**

	(B) (A / 100) HCF	(C) current PWSB rates	(D) (B x C) cost of purchased water
Test Year (Rate Year settlement under Docket #4641)			
<u>Water Purchased Direct from Providence</u>	2,148,725	1.350858	\$ 2,902,622
<u>Water Purchased via Warwick</u>	<u>1,414,908</u>	1.350858	\$ <u>1,911,340</u>
Total Purchase	3,563,633		\$ 4,813,962
<u>Water Purchased by Warwick</u>	<u>(136,828)</u>	1.350858	\$ <u>(184,835)</u>
Net Purchase	<u><u>3,426,805</u></u>		\$ <u><u>4,629,127</u></u>

Rate Year - Settlement (Test Year plus Estimated consumption for QDC)			
<u>Water Purchased Direct from Providence</u>	2,148,725	1.350858	\$ 2,902,622
<u>Water Purchased via Warwick</u> (1,414,908+37062 QDC new consumption)	<u>1,451,970</u>	1.350858	\$ <u>1,961,405</u>
Total Purchase	3,600,695		\$ 4,864,028
<u>Water Purchased by Warwick</u>	<u>(136,828)</u>	1.350858	\$ <u>(184,835)</u>
Net Purchase	<u><u>3,463,867</u></u>		\$ <u><u>4,679,192</u></u>

	(B) (A / 100) HCF	(C) Individual Wholesale Rates of PWSB by Amended Settlement	(D) (B x C) cost of purchased water
Rate Year - Compliance using 3 year average (See Compliance Schedule-1-1b) with modification for new QDC consumption			
<u>Water Purchased Direct from Providence</u>	2,590,693	1.571574	\$ 4,071,465
<u>Water Purchased via Warwick</u> (664,081+37,062 for additional QDC)	<u>701,143</u>	1.688386	\$ <u>1,183,800</u>
Total Purchase	3,291,836		\$ 5,255,265
<u>Water Purchased by Warwick</u>	<u>(139,715)</u>	1.689330	\$ <u>(236,025)</u>
Net Purchase	<u><u>3,152,121</u></u>		\$ <u><u>5,019,241</u></u>

Providence rates per Amended Settlement document v8-20-2020 (Schedule HJS-22b)

WATER PURCHASED IN HCF - RATE YEAR
Kent County Water Authority

**Amended Settlement
Schedule-1.1b**

	2018	2019	2020	3 Year Ave
<u>Water Purchased Direct from Providence</u>	2,470,270	2,726,971	2,574,837	2,590,693
<u>Water Purchased via Warwick</u>	787,560	623,969	580,715	664,081
Total Purchase	3,257,830	3,350,940	3,155,552	3,254,774
<u>Water Purchased by Warwick</u>	(121,815)	(146,985)	(150,345)	(139,715)
Net Purchase	<u>3,136,015</u>	<u>3,203,955</u>	<u>3,005,207</u>	<u>3,115,059</u>

STATEMENT OF REVENUE - RATE YEAR
Kent County Water Authority

**Amended Settlement
Schedule-1.2**

ACCT. #	DESCRIPTION	KCWA Adjusted Test Year	KCWA Rate Year Adjustments	KCWA Adjusted Rate Year	Settlement Adjustments	Settlement Adjusted Rate Year
<i>REVENUE</i>						
<i>Revenue from Rates and Charges</i>						
	Service Charges	\$ 1,907,853	\$ -	\$ 1,907,853	-	\$ 1,907,853
	Metered Rates	19,523,270	157,229	19,680,499	-	19,680,499
	Public Fire	1,788,689	-	1,788,689	-	1,788,689
	Private Fire	217,404	-	217,404	-	217,404
		<u>23,437,217</u>	<u>157,229</u>	<u>23,594,446</u>	<u>-</u>	<u>23,594,446</u>
<i>Miscellaneous Revenue</i>						
	Miscellaneous Income	244,795	-	244,795	-	244,795
	Interest Income	21,464	-	21,464	-	21,464
	Merchand & Jobbing	18,811	-	18,811	-	18,811
	6.9% of Water Prot Fee	45,581	-	45,581	-	45,581
		<u>330,651</u>	<u>-</u>	<u>330,651</u>	<u>-</u>	<u>330,651</u>
	TOTAL REVENUE	<u>\$ 23,767,867</u>	<u>\$ 157,229</u>	<u>\$ 23,925,096</u>	<u>\$ -</u>	<u>\$ 23,925,096</u>

ALLOCATION OF RATE YEAR EXPENSES TO
GENERAL WATER, FIRE, AND CUSTOMER SERVICE
Kent County Water Authority

Amended Settlement
Schedule-2.0

Expense Item	Rate Year	ALLOC. SYMBOL (1)	GENERAL WATER		FIRE SERVICE		CUST. SERVICE	
	<u>1/1/20-12/31/20</u>		%	AMOUNT	%	AMOUNT	%	AMOUNT
SOURCE OF SUPPLY								
maint of wells/supply study	\$19,149	A	99.50%	\$19,052.81	0.50%	\$95.74	0.00%	\$0.00
purchased water	\$5,019,241	A	99.50%	\$4,994,144.32	0.50%	\$25,096.20	0.00%	\$0.00
PUMPING OPERATIONS								
fuel for pumping	\$24,762	A	99.50%	\$24,638.52	0.50%	\$123.81	0.00%	\$0.00
power	\$804,411	A	99.50%	\$800,389.12	0.50%	\$4,022.06	0.00%	\$0.00
labor-pumping	\$88,457	P	79.74%	\$70,533.99	20.26%	\$17,922.98	0.00%	\$0.00
pumping expense	\$0	P	79.74%	\$0.00	20.26%	\$0.00	0.00%	\$0.00
maint. - structures & improv	\$89,053	P	79.74%	\$71,009.62	20.26%	\$18,043.84	0.00%	\$0.00
diesel oil	\$0	P	79.74%	\$0.00	20.26%	\$0.00	0.00%	\$0.00
maint. - equip	\$60,420	P	79.74%	\$48,177.97	20.26%	\$12,242.22	0.00%	\$0.00
WATER TREATMENT								
chemicals	\$170,263	A	99.50%	\$169,411.30	0.50%	\$851.31	0.00%	\$0.00
labor	\$199,893	A	99.50%	\$198,893.50	0.50%	\$999.46	0.00%	\$0.00
operating / Mishnock	\$70,718	A	99.50%	\$70,364.76	0.50%	\$353.59	0.00%	\$0.00
maint. - water treat equip	\$18,978	A	99.50%	\$18,882.97	0.50%	\$94.89	0.00%	\$0.00
maint. - structure	\$704	A	99.50%	\$700.21	0.50%	\$3.52	0.00%	\$0.00
TRANS & DISTR. EXPENSE								
storage facilities exp.	\$0	D	75.00%	\$0.00	25.00%	\$0.00	0.00%	\$0.00
labor	\$25,794	B	74.80%	\$19,293.18	25.20%	\$6,500.62	0.00%	\$0.00
supplies	\$115,531	B	74.80%	\$86,414.42	25.20%	\$29,116.37	0.00%	\$0.00
labor-meter	\$56,374	C	0.00%	\$0.00	0.00%	\$0.00	100.00%	\$56,374.15
meter - supp & exp	\$13	C	0.00%	\$0.00	0.00%	\$0.00	100.00%	\$12.97
cust. install.	\$0	C	0.00%	\$0.00	0.00%	\$0.00	100.00%	\$0.00
misc.	\$14,332	F	48.26%	\$6,916.82	23.01%	\$3,297.25	28.73%	\$4,117.70
maint - struct. & improv.	\$61,616	F	48.26%	\$29,737.41	23.01%	\$14,175.82	28.73%	\$17,703.19
maint.- res & stdp	\$21,960	D	75.00%	\$16,469.76	25.00%	\$5,489.92	0.00%	\$0.00
maint. - mains	\$649,344	B	74.80%	\$485,694.75	25.20%	\$163,649.37	0.00%	\$0.00
maint. - service	\$155,029	C	0.00%	\$0.00	0.00%	\$0.00	100.00%	\$155,028.83
maint. - meters	\$150,716	C	0.00%	\$0.00	0.00%	\$0.00	100.00%	\$150,715.70
maint. - hydrants	\$85,649	E	0.50%	\$428.24	99.50%	\$85,220.38	0.00%	\$0.00
construction labor	-\$70	F	48.26%	-\$33.93	23.01%	-\$16.18	28.73%	-\$20.20
CUSTOMER ACCOUNT								
labor- meter read	\$118,526	C	0.00%	\$0.00	0.00%	\$0.00	100.00%	\$118,525.77
cust record labor	\$218,968	C	0.00%	\$0.00	0.00%	\$0.00	100.00%	\$218,967.68
cust records sup	\$103,571	C	0.00%	\$0.00	0.00%	\$0.00	100.00%	\$103,570.72
meter read supplies	\$2,708	C	0.00%	\$0.00	0.00%	\$0.00	100.00%	\$2,707.88
uncollectible	\$62,046	C	0.00%	\$0.00	0.00%	\$0.00	100.00%	\$62,045.57
ADMIN. & GENERAL								
salaries	\$479,217	G	73.22%	\$350,905.42	7.67%	\$36,732.51	19.11%	\$91,578.85
office supplies & expenses	\$278,498	G	73.22%	\$203,929.22	7.67%	\$21,347.16	19.11%	\$53,221.19
insurance (property/liability/wc)	\$278,482	G	73.22%	\$203,917.95	7.67%	\$21,345.98	19.11%	\$53,218.25
OPEB Trust Contrib.	\$82,715	H	55.77%	\$46,128.80	11.86%	\$9,806.33	32.38%	\$26,779.99
employee benefits	\$1,091,013	H	55.77%	\$608,439.39	11.86%	\$129,345.65	32.38%	\$353,228.42
maint. - plant	\$157,568	G	73.22%	\$115,378.69	7.67%	\$12,077.75	19.11%	\$30,111.38
maint. - vehicles	\$65,155	G	73.22%	\$47,709.38	7.67%	\$4,994.18	19.11%	\$12,451.13
miscellaneous	\$17,123	G	73.22%	\$12,538.19	7.67%	\$1,312.49	19.11%	\$3,272.20
vacation, holiday, sick	\$321,965	H	55.77%	\$179,554.30	11.86%	\$38,170.72	32.38%	\$104,239.93
regul. exp.	\$104,514	G	73.22%	\$76,529.88	7.67%	\$8,011.09	19.11%	\$19,972.67
outside service	\$97,156	G	73.22%	\$71,142.35	7.67%	\$7,447.13	19.11%	\$18,566.64
TOTAL O&M	\$11,381,558			\$9,047,293		\$677,874		\$1,656,391

ALLOCATION OF RATE YEAR EXPENSES TO
GENERAL WATER, FIRE, AND CUSTOMER SERVICE
 Kent County Water Authority

Amended Settlement
 Schedule-2.0

Expense Item	Rate Year <u>1/1/20-12/31/20</u>	ALLOC. SYMBOL (1)	GENERAL WATER		FIRE SERVICE		CUST. SERVICE		
			%	AMOUNT	%	AMOUNT	%	AMOUNT	
FIXED CHARGES									
Debt Service									
Existing	\$2,183,250	J	78.18%	\$1,706,912.32	19.76%	\$431,403.08	2.06%	\$44,934.60	
O&M Reserve	\$0	G	73.22%	\$0.33	7.67%	\$0.03	19.11%	\$0.09	
R&R Reserve	(\$0)	J	78.18%	-\$0.23	19.76%	-\$0.06	2.06%	-\$0.01	
Renewal & Replacement - Equip	\$100,000	J	78.18%	\$78,182.14	19.76%	\$19,759.67	2.06%	\$2,058.15	
Infrastructure Replacement	\$6,000,000	I	78.18%	\$4,690,930.46	19.76%	\$1,185,580.43	2.06%	\$123,489.11	
Meter Replacement	\$0	M	100.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	
CIP	\$1,453,819	I	78.18%	\$1,136,627.12	19.76%	\$287,269.84	2.06%	\$29,921.80	
Payroll Taxes	\$175,621	H	55.77%	\$97,940.63	11.86%	\$20,820.80	32.38%	\$56,859.26	
PILOT	\$23,123	L	77.88%	\$18,008.69	21.03%	\$4,863.87	1.08%	\$250.61	
SUBTOTAL FIXED	\$9,935,813			\$7,728,601		\$1,949,698		\$257,514	
OPERATING REVENUE	\$317,008	K	80.15%	\$254,079.14	11.55%	\$36,624.86	8.30%	\$26,303.78	
TOTAL EXPENSES	\$21,634,379			\$17,029,974		\$2,664,197		\$1,940,208	
Less:									
Miscellaneous Income	(\$244,795)	K	80.15%	-\$196,201.45	11.55%	-\$28,281.94	8.30%	-\$20,311.94	
Interest Income	(\$21,464)	K	80.15%	-\$17,203.22	11.55%	-\$2,479.80	8.30%	-\$1,780.98	
Merchand & Jobbing	(\$18,811)	K	80.15%	-\$15,076.68	11.55%	-\$2,173.26	8.30%	-\$1,560.83	
6.9% of Water Prot Fee	(\$45,581)	K	80.15%	-\$36,532.49	11.55%	-\$5,266.07	8.30%	-\$3,782.06	
NET REQUIRED FROM RATES	\$21,303,728		78.69%	\$16,764,960	0.1232646	\$2,625,996	0.08979	\$1,912,772	

ALLOCATION OF RATE YEAR LABOR EXPENSES TO
GENERAL WATER, FIRE, AND CUSTOMER SERVICE

Amended Settlement
Schedule-2.1

Kent County Water Authority

Expense Item	Rate Year	ALLOC. SYMBOL (1)	GENERAL WATER		FIRE SERVICE		CUST. SERVICE	
	<u>1/1/20-12/31/20</u>		%	AMOUNT	%	AMOUNT	%	AMOUNT
SOURCE OF SUPPLY								
maint of wells/supply study	\$0	A	99.50%	\$0.00	0.50%	\$0.00	0.00%	\$0.00
purchased water	\$0	A	99.50%	\$0.00	0.50%	\$0.00	0.00%	\$0.00
PUMPING OPERATIONS								
fuel for pumping	\$0	A	99.50%	\$0.00	0.50%	\$0.00	0.00%	\$0.00
power	\$0	A	99.50%	\$0.00	0.50%	\$0.00	0.00%	\$0.00
labor-pumping	\$85,450	P	79.74%	\$68,136.30	20.26%	\$17,313.72	0.00%	\$0.00
pumping expense	\$0	P	79.74%	\$0.00	20.26%	\$0.00	0.00%	\$0.00
maint. - structures & improv	\$81,273	P	79.74%	\$64,805.85	20.26%	\$16,467.44	0.00%	\$0.00
diesel oil	\$0	P	79.74%	\$0.00	20.26%	\$0.00	0.00%	\$0.00
maint. - equip	\$40,701	P	79.74%	\$32,453.85	20.26%	\$8,246.66	0.00%	\$0.00
WATER TREATMENT								
chemicals	\$0	A	99.50%	\$0.00	0.50%	\$0.00	0.00%	\$0.00
labor	\$194,419	A	99.50%	\$193,447.25	0.50%	\$972.10	0.00%	\$0.00
operating / Mishnock	\$0	A	99.50%	\$0.00	0.50%	\$0.00	0.00%	\$0.00
maint. - water treat equip	\$0	A	99.50%	\$0.00	0.50%	\$0.00	0.00%	\$0.00
maint. - structure	\$0	A	99.50%	\$0.00	0.50%	\$0.00	0.00%	\$0.00
TRANS & DISTR. EXPENSE								
storage facilities exp.	\$0	D	75.00%	\$0.00	25.00%	\$0.00	0.00%	\$0.00
labor	\$0	B	74.80%	\$0.00	25.20%	\$0.00	0.00%	\$0.00
supplies	\$0	B	74.80%	\$0.00	25.20%	\$0.00	0.00%	\$0.00
labor-meter	\$53,778	C	0.00%	\$0.00	0.00%	\$0.00	100.00%	\$53,777.83
meter - supp & exp	\$0	C	0.00%	\$0.00	0.00%	\$0.00	100.00%	\$0.00
cust. install.	\$0	C	0.00%	\$0.00	0.00%	\$0.00	100.00%	\$0.00
misc.	\$0	F	48.26%	\$0.00	23.01%	\$0.00	28.73%	\$0.00
maint - struct. & improv.	\$0	F	48.26%	\$0.00	23.01%	\$0.00	28.73%	\$0.00
maint.- res & stdp	\$19,395	D	75.00%	\$14,546.28	25.00%	\$4,848.76	0.00%	\$0.00
maint. - mains	\$442,286	B	74.80%	\$330,819.67	25.20%	\$111,465.96	0.00%	\$0.00
maint. - service	\$119,143	C	0.00%	\$0.00	0.00%	\$0.00	100.00%	\$119,142.70
maint. - meters	\$51,421	C	0.00%	\$0.00	0.00%	\$0.00	100.00%	\$51,420.79
maint. - hydrants	\$38,556	E	0.50%	\$192.78	99.50%	\$38,363.55	0.00%	\$0.00
construction labor	\$0	F	48.26%	\$0.00	23.01%	\$0.00	28.73%	\$0.00
CUSTOMER ACCOUNT								
labor- meter read	\$114,304	C	0.00%	\$0.00	0.00%	\$0.00	100.00%	\$114,304.06
cust record labor	\$212,247	C	0.00%	\$0.00	0.00%	\$0.00	100.00%	\$212,246.95
cust records sup	\$0	C	0.00%	\$0.00	0.00%	\$0.00	100.00%	\$0.00
meter read supplies	\$0	C	0.00%	\$0.00	0.00%	\$0.00	100.00%	\$0.00
uncollectible	\$0	C	0.00%	\$0.00	0.00%	\$0.00	100.00%	\$0.00
ADMIN. & GENERAL								
salaries	\$475,594	G	73.22%	\$348,252.39	7.67%	\$36,454.80	19.11%	\$90,886.47
office supplies & expenses	\$0	G	73.22%	\$0.00	7.67%	\$0.00	19.11%	\$0.00
insurance (property/liability/wc)	\$0	G	73.22%	\$0.00	7.67%	\$0.00	19.11%	\$0.00
OPEB Trust Contrib.	\$0	H	55.77%	\$0.00	11.86%	\$0.00	32.38%	\$0.00
employee benefits	\$0	H	55.77%	\$0.00	11.86%	\$0.00	32.38%	\$0.00
maint. - plant	\$127,191	G	73.22%	\$93,135.36	7.67%	\$9,749.34	19.11%	\$24,306.35
maint. - vehicles	\$3,842	G	73.22%	\$2,812.97	7.67%	\$294.46	19.11%	\$734.13
miscellaneous	\$0	G	73.22%	\$0.00	7.67%	\$0.00	19.11%	\$0.00
vacation, holiday, sick	\$346,970	H	55.77%	\$193,498.96	11.86%	\$41,135.16	32.38%	\$112,335.48
regul. exp.	\$0	G	73.22%	\$0.00	7.67%	\$0.00	19.11%	\$0.00
outside service	\$0	G	73.22%	\$0.00	7.67%	\$0.00	19.11%	\$0.00
TOTAL O&M	\$2,406,568		55.77%	\$1,342,102	11.86%	\$285,312	32.38%	\$779,155

ALLOCATION SYMBOLS

ALLOCATION SYMBOL	GEN'L WATER	FIRE SERVICE	CUST SERVICE
A	99.50%	0.50%	0.00% Supply & Treatment
B	74.80%	25.20%	0.00% T&D Mains
C	0.00%	0.00%	100.00% Meters
D	75.00%	25.00%	0.00% Storage
E	0.50%	99.50%	0.00% Hydrants
F	48.26%	23.01%	28.73% Misc T&D
G	73.22%	7.67%	19.11% Direct O&M (50% of Purch Water) Benefits & Vacation
H	55.77%	11.86%	32.38% Labor
I	78.18%	19.76%	2.06% IFR Costs (same as Debt/Capital)
J	78.18%	19.76%	2.06% Debt/Capital
K	80.15%	11.55%	8.30% Total Expense
L	77.88%	21.03%	1.08% PILOT
M	100.00%	0.00%	0.00% Meter Replacement Program - all costs to small meter rate
P	79.74%	20.26%	0.00% Pumping Facilities

Symbol B	Gal/Min	%
Model Max. Day	10,409.72	74.80%
Fire Demand	3,500.00	25.20%
Max. Day Plus Fire	13,909.72	100.00%

Symbol J - Debt Service/C	Plant In Service	Symbol	Gen Water	Fire	Cust A	Cust B
Plant Value 6/30/2015						
Source of Supply	\$ 1,841,541	A	\$ 1,832,333	\$ 9,208	\$ -	\$ -
Pumping Plant	\$ 8,413,011	A	\$ 8,370,946	\$ 42,065	\$ -	\$ -
Water Treat. Plant	\$ 22,057,416	A	\$ 21,947,129	\$ 110,287	\$ -	\$ -
T&D Storage	\$ 9,696,568	D	\$ 7,272,426	\$ 2,424,142	\$ -	\$ -
T&D Mains	\$ 95,652,793	B	\$ 71,546,130	\$ 24,106,662	\$ -	\$ -
T&D Hydrants	\$ 1,362,339	E	\$ 6,812	\$ 1,355,527	\$ -	\$ -
T&D Services	\$ 2,919,253	C	\$ -	\$ -	\$ 2,919,253	\$ -
T&D Meters	\$ 2,193	C	\$ -	\$ -	\$ -	\$ 2,193
General Plant	\$ 3,103,245	J	\$ 2,426,184	\$ 613,191	\$ 63,869	\$ -
General Structures	\$ 727,760	J	\$ 568,979	\$ 143,803	\$ 14,978	\$ -
Total	\$ 145,776,119		\$ 113,970,939	\$ 28,804,886	\$ 3,000,294	\$ -
Percent			78%	20%	2%	

Symbol L - PILOT	Total	Symbol	Gen Water	Fire	Cust A	Cust B
Storage	\$ 7,257.84	D	\$ 5,443	\$ 1,814	\$ -	\$ -
Office	\$ 1,311.39	G	\$ 960	\$ 101	\$ 125	\$ 125
PS/Wells/Treatment	\$ 14,553.93	P	\$ 11,605	\$ 2,949	\$ -	\$ -
Total	\$ 23,123.17		\$ 18,008.69	\$ 4,863.87	\$ 125.30	\$ 125.30
Percent			77.88%	21.03%	0.54%	0.54%

Symbol M - Meter Replacement Program

The Authority is proposing to replace all residential meters that are 2" and less. Accordingly, we propose to assign all the meter replacement costs to the small meter rate (for meters 2" and less).

Symbol P - Pumping Facilities (per Decision in Dockets 2098, 2555, 3660, 4067)

	Percent	Symbol	Gen Water	Fire	Cust A	Cust B
Supply Well Pumps	20%	A	19.90%	0.10%	0.00%	0%
Distribution Pumps	80%	B	59.84%	20.16%	0.00%	0%
Total	100%	P	79.74%	20.26%	0.00%	0%

Symbol F

TRANS & DISTR. EXPENSE	0	0	0	0	0
storage facilities exp.	0 D		0	0	0
labor	25,794 B		19,293	6,501	0
supplies	115,531 B		86,414	29,116	0
labor-meter	56,374 C		0	0	56,374
meter - supp & exp	13 C		0	0	13
cust. install.	0 C		0	0	0

Amended Settlement
Schedule-2.2

misc.	F				
maint - struct. & improv.	F				
maint.- res & stdp	21,960 D	16,470	5,490	0	
maint. - mains	649,344 B	485,695	163,649	0	
maint. - service	155,029 C	0	0	155,029	
maint. - meters	150,716 C	0	0	150,716	
maint. - hydrants	85,649 E	428	85,220	0	
construction labor	F				
	1,260,409	608,300	289,977	362,132	
		48.26%	23.01%	28.73%	

Symbol g

SOURCE OF SUPPLY	0	0	0	0	0
maint of wells/supply study	19,149 A		19,053	96	0
purchased water	2,509,620 A		2,497,072	12,548	0
PUMPING OPERATIONS	0	0	0	0	0
fuel for pumping	24,762 A		24,639	124	0
power	804,411 A		800,389	4,022	0
labor-pumping	88,457 P		70,534	17,923	0
pumping expense	0 P		0	0	0
maint. - structures & improv	89,053 P		71,010	18,044	0
diesel oil	0 P		0	0	0
maint. - equip	60,420 P		48,178	12,242	0
WATER TREATMENT	0	0	0	0	0
chemicals	170,263 A		169,411	851	0
labor	199,893 A		198,894	999	0
operating / Mishnock	70,718 A		70,365	354	0
maint. - water treat equip	18,978 A		18,883	95	0
maint. - structure	704 A		700	4	0
TRANS & DISTR. EXPENSE	0	0	0	0	0
storage facilities exp.	0 D		0	0	0
labor	25,794 B		19,293	6,501	0
supplies	115,531 B		86,414	29,116	0
labor-meter	56,374 C		0	0	56,374
meter - supp & exp	13 C		0	0	13
cust. install.	0 C		0	0	0
misc.	14,332 F		6,917	3,297	4,118
maint - struct. & improv.	61,616 F		29,737	14,176	17,703
maint.- res & stdp	21,960 D		16,470	5,490	0
maint. - mains	649,344 B		485,695	163,649	0
maint. - service	155,029 C		0	0	155,029
maint. - meters	150,716 C		0	0	150,716
maint. - hydrants	85,649 E		428	85,220	0
construction labor	-70 F		-34	-16	-20
CUSTOMER ACCOUNT	0	0	0	0	0
labor- meter read	118,526 C		0	0	118,526
cust record labor	218,968 C		0	0	218,968
cust records sup	103,571 C		0	0	103,571
meter read supplies	2,708 C		0	0	2,708
uncollectible	62,046 C		0	0	62,046
ADMIN. & GENERAL	0	0	0	0	0
salaries	G				
office supplies & expenses	G				
insurance (property/liability/wc)	G				
OPEB Trust Contrib.	82,715 H		46,129	9,806	26,780
employee benefits	1,091,013 H		608,439	129,346	353,228
maint. - plant	G				
maint. - vehicles	G				
miscellaneous	G				
vacation, holiday, sick	321,965 H		179,554	38,171	104,240
regul. exp.	G				
outside service	G				
TOTAL O&M	7,394,226	5,468,170	552,058	1,373,998	
		73.95%	7.47%	18.58%	

ALLOCATION OF GENERAL WATER EXPENSES TO

Amended Settlement

BASE AND EXTRA CAPACITY

Schedule-3.0

Kent County Water Authority

Expense Item	TOTAL	ALLOC.	BASE		EXTRA CAP.-MAX DAY		EXTRA CAP.-PEAK HR	
	GENERAL WATER	SYMBOL (1)	%	AMOUNT	%	AMOUNT	%	AMOUNT
SOURCE OF SUPPLY								
maint of wells/supply study	\$19,053	aa	100.00%	\$19,052.81	0.00%	\$0.00	0.00%	\$0.00
purchased water	\$4,994,144	aa	100.00%	\$4,994,144.32	0.00%	\$0.00	0.00%	\$0.00
PUMPING OPERATIONS								
fuel for pumping	\$24,639	aa	100.00%	\$24,638.52	0.00%	\$0.00	0.00%	\$0.00
power	\$800,389	aa	100.00%	\$800,389.12	0.00%	\$0.00	0.00%	\$0.00
labor-pumping	\$70,534	pp	62.64%	\$44,182.49	37.36%	\$26,351.50	0.00%	\$0.00
pumping expense	\$0	pp	62.64%	\$0.00	37.36%	\$0.00	0.00%	\$0.00
maint. - structures & improv	\$71,010	pp	62.64%	\$44,480.43	37.36%	\$26,529.19	0.00%	\$0.00
diesel oil	\$0	pp	62.64%	\$0.00	37.36%	\$0.00	0.00%	\$0.00
maint. - equip	\$48,178	pp	62.64%	\$30,178.68	37.36%	\$17,999.29	0.00%	\$0.00
WATER TREATMENT								
chemicals	\$169,411	aa	100.00%	\$169,411.30	0.00%	\$0.00	0.00%	\$0.00
labor	\$198,894	aa	100.00%	\$198,893.50	0.00%	\$0.00	0.00%	\$0.00
operating / Mishnock	\$70,365	aa	100.00%	\$70,364.76	0.00%	\$0.00	0.00%	\$0.00
maint. - water treat equip	\$18,883	aa	100.00%	\$18,882.97	0.00%	\$0.00	0.00%	\$0.00
maint. - structure	\$700	aa	100.00%	\$700.21	0.00%	\$0.00	0.00%	\$0.00
TRANS & DISTR. EXPENSE								
storage facilities exp.	\$0	dd	0.00%	\$0.00	0.00%	\$0.00	100.00%	\$0.00
labor	\$19,293	bb	53.30%	\$10,283.26	46.70%	\$9,009.91	0.00%	\$0.00
supplies	\$86,414	bb	53.30%	\$46,058.89	46.70%	\$40,355.54	0.00%	\$0.00
labor-meter	\$0	cc	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00
meter - supp & exp	\$0	cc	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00
cust. install.	\$0	cc	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00
misc.	\$6,917	ff	51.89%	\$3,589.00	45.40%	\$3,140.31	2.71%	\$187.51
maint - struct. & improv.	\$29,737	ff	51.89%	\$15,430.14	45.40%	\$13,501.13	2.71%	\$806.14
maint.- res & stdp	\$16,470	dd	0.00%	\$0.00	0.00%	\$0.00	100.00%	\$16,469.76
maint. - mains	\$485,695	mod	44.00%	\$213,705.69	36.00%	\$174,850.11	20.00%	\$97,138.95
maint. - service	\$0	cc	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00
maint. - meters	\$0	cc	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00
maint. - hydrants	\$428	aa	100.00%	\$428.24	0.00%	\$0.00	0.00%	\$0.00
construction labor	-\$34	ff	51.89%	-\$17.61	45.40%	-\$15.41	2.71%	-\$0.92
CUSTOMER ACCOUNT								
labor- meter read	\$0	cc	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00
cust record labor	\$0	cc	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00
cust records sup	\$0	cc	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00
meter read supplies	\$0	cc	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00
uncollectible	\$0	cc	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00
ADMIN. & GENERAL								
salaries	\$350,905	gg	88.84%	\$311,728.95	10.60%	\$37,192.12	0.57%	\$1,984.35
office supplies & expenses	\$203,929	gg	88.84%	\$181,161.76	10.60%	\$21,614.26	0.57%	\$1,153.21
insurance (property/liability/wc)	\$203,918	gg	88.84%	\$181,151.74	10.60%	\$21,613.06	0.57%	\$1,153.15
OPEB Trust Contrib.	\$46,129	hh	75.59%	\$34,868.84	22.93%	\$10,575.05	1.48%	\$684.91
employee benefits	\$608,439	hh	75.59%	\$459,920.40	22.93%	\$139,484.99	1.48%	\$9,034.00
maint. - plant	\$115,379	gg	88.84%	\$102,497.35	10.60%	\$12,228.87	0.57%	\$652.46
maint. - vehicles	\$47,709	gg	88.84%	\$42,382.91	10.60%	\$5,056.67	0.57%	\$269.79
miscellaneous	\$12,538	gg	88.84%	\$11,138.38	10.60%	\$1,328.91	0.57%	\$70.90
vacation, holiday, sick	\$179,554	hh	75.59%	\$135,725.41	22.93%	\$41,162.90	1.48%	\$2,665.99
regul. exp.	\$76,530	gg	88.84%	\$67,985.78	10.60%	\$8,111.33	0.57%	\$432.77
outside service	\$71,142	gg	88.84%	\$63,199.74	10.60%	\$7,540.31	0.57%	\$402.31
TOTAL O&M	\$9,047,293			\$8,296,558		\$617,630		\$133,105

ALLOCATION OF GENERAL WATER EXPENSES TO
BASE AND EXTRA CAPACITY
Kent County Water Authority

Amended Settlement
Schedule-3.0

Expense Item	TOTAL	ALLOC.	BASE		EXTRA CAP.-MAX DAY		EXTRA CAP.-PEAK HR	
	GENERAL WATER	SYMBOL (1)	%	AMOUNT	%	AMOUNT	%	AMOUNT
FIXED CHARGES								
Debt Service								
Existing	\$1,706,912	jj	53.00%	\$904,663.53	33.00%	\$563,281.07	14.00%	\$238,967.73
O&M Reserve	\$0	gg	88.84%	\$0.30	10.60%	\$0.04	0.57%	\$0.00
R&R Reserve	(\$0)	jj	53.00%	-\$0.12	33.00%	-\$0.07	14.00%	-\$0.03
Renewal & Replacement - Equip	\$78,182	jj	53.00%	\$41,436.54	33.00%	\$25,800.11	14.00%	\$10,945.50
Infrastructure Replacement	\$4,690,930	ii	53.00%	\$2,486,193.14	33.00%	\$1,548,007.05	14.00%	\$656,730.26
Meter Replacement	\$0	mm	100.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00
CIP	\$1,136,627	ii	53.00%	\$602,412.37	33.00%	\$375,086.95	14.00%	\$159,127.80
Payroll Taxes	\$97,941	hh	75.59%	\$74,033.50	22.93%	\$22,452.93	1.48%	\$1,454.21
PILOT	\$18,009	ll	44.60%	\$8,032.23	25.01%	\$4,504.71	30.38%	\$5,471.75
SUBTOTAL FIXED	\$7,728,601			\$4,116,771		\$2,539,133		\$1,072,697
OPERATING REVENUE	\$254,079	kk	79.40%	\$201,745.97	17.61%	\$44,741.69	2.99%	\$7,591.48
TOTAL EXPENSES	\$17,029,974			\$12,615,075		\$3,201,505		\$1,213,394
Less:								
Miscellaneous Income	(\$196,201)	kk	79.40%	-\$155,789.46	17.61%	-\$34,549.81	2.99%	-\$5,862.18
Interest Income	(\$17,203)	kk	79.40%	-\$13,659.84	17.61%	-\$3,029.38	2.99%	-\$514.00
Merchand & Jobbing	(\$15,077)	kk	79.40%	-\$11,971.31	17.61%	-\$2,654.91	2.99%	-\$450.47
6.9% of Water Prot Fee	(\$36,532)	kk	79.40%	-\$29,007.82	17.61%	-\$6,433.13	2.99%	-\$1,091.53
NET REQUIRED FROM RATES	\$16,764,960		73.99%	\$12,404,647	0.1881804	\$3,154,837	0.0719	\$1,205,476
Less: Meter replace. costs	\$0	mm	100.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00
Plus Fire Subsidy	335,009	mm	100.00%	\$335,008.50	0.00%	\$0.00	0.00%	\$0.00
Net After Meter Replacement	\$17,099,969			\$12,739,656		\$3,154,837		\$1,205,476
Meter replace. costs	\$0							
Total EXPENSES from General Water	\$17,099,969							

ALLOCATION SYMBOLS

ALLOCATION SYMBOL	BASE	EXTRA CAPACITY		
		MAX DAY	PEAK HOUR	
aa	100.00%	0.00%	0.00%	Supply & Treatment
bb	53.30%	46.70%	0.00%	T&D Mains
cc	0.00%	0.00%	0.00%	Meters
dd	0.00%	0.00%	100.00%	Storage
ee	0.00%	0.00%	0.00%	Not Used
ff	51.89%	45.40%	2.71%	Misc. T&D
gg	88.84%	10.60%	0.57%	Direct O&M plus 50% Purch Water
hh	75.59%	22.93%	1.48%	Labor
ii	53.00%	33.00%	14.00%	IFR - same as capital
jj	53.00%	33.00%	14.00%	Debt/Capital
kk	79.40%	17.61%	2.99%	All Expenses
ll	44.60%	25.01%	30.38%	PILOT
pp	62.64%	37.36%	0.00%	Pumping Facilities
mm	100.00%	0.00%	0.00%	Meter costs just to small meter class base

CALCULATION OF METERED RATES
Kent County Water Authority

Amended Settlement
 Schedule-4.0

Class Demands

CUSTOMER CLASS	AVERAGE DEMANDS		MAX DAY EXTRA CAPACITY			
	(GALS/DAY)	PERCENT	FACTOR [1]	TOTAL GAL/DAY	TRA GAL/DAY	PERCENT
Small	6,024,134	90%	2.7	16,265,161.03	10,241,027.32	96.83%
Medium	136,733	2%	2	273,465.72	136,732.86	1.29%
Large	496,732	7%	1.4	695,424.79	198,692.80	1.88%
Wholesale	71,103	1%	1	71,102.68	-	0.00%
Total	6,728,701	100%		17,305,154.22	10,576,452.97	100%

CUSTOMER CLASS	AVERAGE DEMANDS		PEAK HOUR EXTRA CAPACITY			
	(GALS/DAY)	PERCENT	FACTOR	TOTAL GAL/DAY	TRA GAL/DAY	PERCENT
Small	6,024,134	90%	3.4	20,482,054.63	14,457,920.92	96.73%
Medium	136,733	2%	2.4	328,158.86	191,426.00	1.28%
Large	496,732	7%	1.6	794,771.18	298,039.19	1.99%
Wholesale	71,103	1%	1	71,102.68	-	0.00%
Total	6,728,701	100%		21,676,087.36	14,947,386.11	100%

[1] - Described in the April, 1992 Cost of Service Study and as used in the Dockets # 2098 through 4067

Allocation of Costs to Classes

CUSTOMER CLASS	BASE COSTS		MAX. DAY EXTRA CAPACITY		PEAK HR. EXTRA CAPACITY		(COS-3A)		TOTAL AMOUNT
	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	Meter Replacement		
Small *	89.53%	\$ 11,405,676.28	96.83%	\$ 3,054,783.58	96.73%	\$ 1,166,001.45	\$ (238,371.00)	\$ 15,388,090.31	
Medium	2.03%	\$ 258,880.50	1.29%	\$ 40,785.88	1.28%	\$ 15,438.11	\$ 51,452.18	\$ 366,556.67	
Large	7.38%	\$ 940,477.84	1.88%	\$ 59,267.83	1.99%	\$ 24,036.25	\$ 186,918.82	\$ 1,210,700.74	
Wholesale	1.06%	\$ 134,620.88	0.00%	\$ -	0.00%	\$ -	\$ -	\$ 134,620.88	
Total	100%	\$12,739,656	100%	\$3,154,837	100%	\$1,205,476	\$ -	\$ 17,099,968.60	

Calculation of Rates before new rate classes

	Total Expense	Metered Sales	Rate	current rate	\$ increase	% increase
Small *	\$ 15,388,090.31	2,939,584	\$ 5.23	\$6.16	\$ (0.93)	-15%
Medium	\$ 366,556.67	66,721	\$ 5.49	\$4.91	\$ 0.58	12%
Large	\$ 1,210,700.74	242,389	\$ 4.99	\$4.48	\$ 0.52	12%
Wholesale	\$ 134,620.88	35,135	\$ 3.83			
Total	\$ 17,099,968.60	3,283,829				

CALCULATION OF METERED RATES
Kent County Water Authority

Amended Settlement
 Schedule-4.0

Calculation of Rates after new rate classes

	Metered Sales	Allocation to Medium with Bypass	Allocation to Large with Bypass	Reallocated Metered Sales	Rate			
Small *	2,939,584	(62,484)	(353,744)	2,523,356	\$ 5.235	\$	13,209,226	-15% (A)
Medium*	66,721	(32,454)		34,267	\$ 5.564	\$	190,658	13% (B)
Large*	242,389		(173,136)	69,253	\$ 5.105	\$	353,528	14% (C)
Medium with Bypass		94,938		94,938	\$ 5.564	\$	528,221	-3.0% (D)
Large with Bypass			526,880	526,880	\$ 5.105	\$	2,689,649	-9.0% (E)
Wholesale	35,135			35,135	\$ 3.832	\$	134,621	
Total	3,283,829			3,283,829		\$	17,105,903	

Impact of Single register

	Rate	current rate	\$ increase	% increase
Small *	\$ 5.23	\$6.16	\$ (0.93)	-15% (A)
Medium	\$ 5.56	\$4.91	\$ 0.65	13% (B)
Large	\$ 5.10	\$4.48	\$ 0.63	14% (C)

Impact of Bypass rate

Medium with Bypass	62,484	\$6.16	\$ 384,964	
	32,454	\$4.91	\$ 159,447	
	<u>94,938</u>		<u>\$ 544,411</u>	Current Blended Revenue
			528,221	Proposed Revenue
			\$ (16,189.88)	
			-3.0% (D)	
Large with Bypass	353,744	\$6.16	\$ 2,179,417	
	173,136	\$4.48	\$ 774,784	
	<u>526,880</u>		<u>\$ 2,954,200</u>	Current Blended Revenue
			2,689,649	Proposed Revenue
			\$ (264,551.20)	
			-9.0% (E)	

CALCULATION OF METERED RATES
Kent County Water Authority

Amended Settlement
 Schedule-4.1

Class Demands

<u>CUSTOMER CLASS</u>	<u>AVERAGE DEMANDS</u>		<u>AVERAGE DEMANDS</u>	
	<u>(GALS/DAY)</u>	<u>PERCENT</u>	<u>(GALS/DAY)</u>	<u>PERCENT</u>
Small	6,024,134	90%	6,024,134	90%
Medium	136,733	2%	136,733	2%
Large	496,732	7%	496,732	7%
Wholesale	72,003	1%	-	0%
Total	6,729,601	100%	6,657,599	100%

AVERAGE DEMANDS

<u>CUSTOMER CLASS</u>	<u>(GALS/DAY)</u>	<u>PERCENT</u>
Small	-	0%
Medium	136,733	22%
Large	496,732	78%
Wholesale	-	0%
Total	633,465	100%

Allocation to Med/Lrg Classes for amount paid by Small Class

Allocation of Meter Replacement Costs to Classes

<u>CUSTOMER CLASS</u>	<u>New Restricted Acct (1)</u>		<u>Med/Lrg meter program (2)</u>		<u>TOTAL AMOUNT</u>
	<u>PERCENT</u>	<u>AMOUNT</u>	<u>PERCENT</u>	<u>AMOUNT</u>	
Small *	90.49%	\$ -	-100.00%	\$ (238,371.00)	\$ (238,371)
Medium	2.05%	\$ -	21.58%	\$ 51,452.18	\$ 51,452
Large	7.46%	\$ -	78.42%	\$ 186,918.82	\$ 186,919
Wholesale	0.00%	\$ -	0.00%	\$ -	\$ -
Total	100%	\$0	0%	\$ 238,371	\$ -

(1) For detail of new meter program see Mr. Simmons testimony on Page 14

(2) The new Medium/Large program will be funded from accumulated funds in the current restricted meter program. The current meter program funding however was contributed exclusively by the Small customer class. This adjustment provided a credit to the small customer class while allocating the payment of that credit to the Medium and Large classes.

Total Cost of Med/Lrg meters (page 7 of Mr. Simmon's testimony)	\$	953,484
Amortization period		<u>4</u>
	\$	<u><u>238,371</u></u>

ALLOCATION OF CUSTOMER SERVICE EXPENSE

Kent County Water Authority

Amended Settlement
Schedule-5.0

Expense Item	TOTAL	ALLOC.	CUSTOM METER		CUSTOM BILL	
	GENERAL WATER	SYMBOL (1)	%	AMOUNT	%	AMOUNT
SOURCE OF SUPPLY						
TRANS & DISTR. EXPENSE						
storage facilities exp.	\$0	AA	100.00%	\$0.00	0.00%	\$0.00
labor	\$0	AA	100.00%	\$0.00	0.00%	\$0.00
supplies	\$0	AA	100.00%	\$0.00	0.00%	\$0.00
labor-meter	\$56,374	AA	100.00%	\$56,374.15	0.00%	\$0.00
meter - supp & exp	\$13	AA	100.00%	\$12.97	0.00%	\$0.00
cust. install.	\$0	AA	100.00%	\$0.00	0.00%	\$0.00
misc.	\$4,118	AA	100.00%	\$4,117.70	0.00%	\$0.00
maint - struct. & improv.	\$17,703	AA	100.00%	\$17,703.19	0.00%	\$0.00
maint.- res & stdp	\$0	AA	100.00%	\$0.00	0.00%	\$0.00
maint. - mains	\$0	AA	100.00%	\$0.00	0.00%	\$0.00
maint. - service	\$155,029	AA	100.00%	\$155,028.83	0.00%	\$0.00
maint. - meters	\$150,716	AA	100.00%	\$150,715.70	0.00%	\$0.00
maint. - hydrants	\$0	AA	100.00%	\$0.00	0.00%	\$0.00
construction labor	-\$20	AA	100.00%	-\$20.20	0.00%	\$0.00
CUSTOMER ACCOUNT						
labor- meter read	\$118,526	BB	0.00%	\$0.00	100.00%	\$118,525.77
cust record labor	\$218,968	BB	0.00%	\$0.00	100.00%	\$218,967.68
cust records sup	\$103,571	BB	0.00%	\$0.00	100.00%	\$103,570.72
meter read supplies	\$2,708	BB	0.00%	\$0.00	100.00%	\$2,707.88
uncollectible	\$62,046	BB	0.00%	\$0.00	100.00%	\$62,045.57
ADMIN. & GENERAL						
salaries	\$91,579	CC	42.46%	\$38,884.38	57.54%	\$52,694.47
office supplies & expenses	\$53,221	CC	42.46%	\$22,597.72	57.54%	\$30,623.47
insurance (property/liability/wc)	\$53,218	CC	42.46%	\$22,596.47	57.54%	\$30,621.78
OPEB Trust Contrib.	\$26,780	CC	42.46%	\$11,370.79	57.54%	\$15,409.21
employee benefits	\$353,228	DD	41.02%	\$144,894.30	58.96%	\$208,263.47
maint. - plant	\$30,111	CC	42.46%	\$12,785.29	57.54%	\$17,326.09
maint. - vehicles	\$12,451	CC	42.46%	\$5,286.75	57.54%	\$7,164.38
miscellaneous	\$3,272	CC	42.46%	\$1,389.38	57.54%	\$1,882.82
vacation, holiday, sick	\$104,240	CC	42.46%	\$44,260.28	57.54%	\$59,979.66
regul. exp.	\$19,973	CC	42.46%	\$8,480.40	57.54%	\$11,492.28
outside service	\$18,567	CC	42.46%	\$7,883.40	57.54%	\$10,683.25
TOTAL O&M	\$1,656,391		42.46%	\$704,361	57.54%	\$951,958
FIXED CHARGES						
Debt Service						
Existing	\$44,935	JJ	100.00%	\$44,934.60	0.00%	\$0.00
O&M Reserve	\$0	CC	42.46%	\$0.04	57.54%	\$0.05
R&R Reserve	(\$0)	JJ	100.00%	-\$0.01	0.00%	\$0.00
Renewal & Replacement - Equip	\$2,058	JJ	100.00%	\$2,058.15	0.00%	\$0.00
Infrastructure Replacement	\$123,489	JJ	100.00%	\$123,489.11	0.00%	\$0.00
Meter Replacement	\$0	JJ	100.00%	\$0.00	0.00%	\$0.00
CIP	\$29,922	JJ	100.00%	\$29,921.80	0.00%	\$0.00
Payroll Taxes	\$56,859	DD	41.02%	\$23,323.67	58.96%	\$33,524.22
PILOT	\$251	EE	48.57%	\$121.72	51.43%	\$128.89
SUBTOTAL FIXED	\$257,514			\$223,849		\$33,653
OPERATING REVENUE	\$26,304	EE	48.57%	\$12,775.75	51.43%	\$13,528.03

(1) See Schedule DGB-COS-2B

ALLOCATION OF CUSTOMER SERVICE EXPENSE
Kent County Water Authority

Amended Settlement
Schedule-5.0

<u>Expense Item</u>	TOTAL		ALLOC. <u>SYMBOL (1)</u>	<u>CUSTOM METER</u>		<u>CUSTOM BILL</u>	
	GENERAL WATER			%	AMOUNT	%	AMOUNT
TOTAL EXPENSES		\$1,940,208			\$940,986		\$999,140
Less:							
Miscellaneous Income		(\$20,312)	EE	48.57%	-\$9,865.51	51.43%	-\$10,446.43
Interest Income		(\$1,781)	EE	48.57%	-\$865.02	51.43%	-\$915.96
Merchand & Jobbing		(\$1,561)	EE	48.57%	-\$758.09	51.43%	-\$802.73
6.9% of Water Prot Fee		(\$3,782)	EE	48.57%	-\$1,836.95	51.43%	-\$1,945.11
NET REQUIRED FROM RATES		\$1,912,772		48.50%	\$927,661	51.50%	\$985,029

(1) See Schedule DGB-COS-2B

ALLOCATION SYMBOLS

<u>ALLOCATION SYMBOL</u>	CUSTOM METER	CUSTOM BILL
AA	100.00%	0.00% Meters
BB	0.00%	100.00% Billing
CC	42.46%	57.54% O&M
DD	41.02%	58.96% Labor
EE	48.57%	51.43% All Expenses
JJ	100.00%	0.00% Capital

DETERMINATION OF PROPOSED SERVICE CHARGES
Kent County Water Authority

Amended Settlement
Schedule-6.0

Billing Charges

Billing Charges	\$ 985,029
No. of Bills	<u>111,980</u>
Rate per Bill	<u><u>\$ 8.80</u></u>

Meter/Service Charges

Meter/Service Charges	\$ 927,661
No. of EQ. Meters	<u>36,814</u>
Rate per Eq. Meter/Yr	<u><u>\$ 25.20</u></u>

<u>Size</u>	<u>Rate per Equivalent</u>	<u>Meter Charge</u>
5/8 & 3/4	1.00	\$ 25.20
1	1.80	\$ 45.36
1 1/2	3.30	\$ 83.16
2	4.60	\$ 115.91
3	6.30	\$ 158.75
4	9.60	\$ 241.91
6	16.90	\$ 425.85
8 & up	29.60	\$ 745.88

Total Service Charges per Quarter

<u>Size</u>	<u>Meter/Service Charge</u>	<u>Billing Charge</u>	<u>Total Meter/Service Charge</u>
5/8 & 3/4	\$ 6.30	\$ 8.80	\$ 15.10
1	\$ 11.34	\$ 8.80	\$ 20.14
1 1/2	\$ 20.79	\$ 8.80	\$ 29.59
2	\$ 28.98	\$ 8.80	\$ 37.77
3	\$ 39.69	\$ 8.80	\$ 48.48
4	\$ 60.48	\$ 8.80	\$ 69.27
6	\$ 106.46	\$ 8.80	\$ 115.26
8 & up	\$ 186.47	\$ 8.80	\$ 195.27

Total Service Charges per Month

<u>Size</u>	<u>Meter/Service Charge</u>	<u>Billing Charge</u>	<u>Total Meter/Service Charge</u>
5/8 & 3/4	\$ 2.10	\$ 8.80	\$ 10.90
1	\$ 3.78	\$ 8.80	\$ 12.58
1 1/2	\$ 6.93	\$ 8.80	\$ 15.73
2	\$ 9.66	\$ 8.80	\$ 18.46
3	\$ 13.23	\$ 8.80	\$ 22.03
4	\$ 20.16	\$ 8.80	\$ 28.96
6	\$ 35.49	\$ 8.80	\$ 44.28
8 & up	\$ 62.16	\$ 8.80	\$ 70.95

ALLOCATION OF CUSTOMER SERVICE UNITS
Kent County Water Authority

Amended Settlement
Schedule-6.1

<u>Quarterly</u>	<u>Number of Meters</u>	<u>Number of Bills</u>
5/8 & 3/4	22,080	88,320
1	3,650	14,600
1 1/2	324	1,296
2	502	2,008
3	11	44
4	89	356
6	89	356
8 & up	67	268
<u>Monthly</u>		-
5/8 & 3/4	5	60
1	1	12
1 1/2	9	108
2	8	96
3	1	12
4	3	36
6	7	84
8 & up	5	60
 TOTAL		
5/8 & 3/4	22,085	88,380
1	3,651	14,612
1 1/2	333	1,404
2	510	2,104
3	12	56
4	92	392
6	96	440
8 & up	72	328
 Private fire		128
Public fire		4,136
	26,851	111,980

DETERMINATION OF EQUIVALENT METERS
 Kent County Water Authority

Amended Settlement
 Schedule-6.2

Meter size	Number	Equivalance Factor	Equivalent Meters (5/8)
5/8 & 3/4	22,085	1.00	22,085
1	3,651	1.80	6,572
1 1/2	333	3.30	1,099
2	510	4.60	2,346
3	12	6.30	76
4	92	9.60	883
6	96	16.90	1,622
8 & up	72	29.60	2,131
	<u>26,851</u>		<u>36,814</u>

ALLOCATION OF FIRE SERVICE EXPENSES
TO PUBLIC AND PRIVATE FIRE SERVICE
 Kent County Water Authority

Amended Settlement
 Schedulee-7.0

	<u>NUMBER</u>	<u>DEMAND FACTOR (1)</u>	<u>NO. OF EQUIVS.</u>	<u>PERCENT OF DEMAND</u>	<u>NON-HYDR. REQUIRED</u>	<u>DIRECT HYDRANT</u>	<u>SUBSIDY</u>	<u>TOTAL</u>
PUBLIC FIRE SERVICE								
Hydrants	2,357.00	111.31	262,359.85	67.81%	\$ 1,709,237.07	\$105,477	(\$268,007)	\$ 1,546,707.65
	-							
PRIVATE FIRE SERVICE								
	-							
	-							
SIZE (IN)	-							
4	97.00	38.32	3,716.97					
6	200.00	111.31	22,262.18					
8	84.00	237.21	19,925.35					
10	17.00	426.58	7,251.85					
12	1.00	689.04	689.04					
HYDRANTS	635.00	111.31	70,682.44					
TOTAL-PRIV.	1034		124,527.84	32.19%	\$ 811,281.16	\$ -	(\$67,002)	\$ 744,279.46
	=====		=====	=====	=====	=====	=====	=====
GRAND TOTALS	3,391.00		386,887.69	100%	\$ 2,520,518.23	\$ 105,477.38	\$ (335,008.50)	\$ 2,290,987.11
Total Fire Allocation \$2,625,996								
Less Direct Hydrant Related								
O&M	(\$85,220)	\$85,220						
Debt	(\$20,257)	\$20,257						
Net Non-Hydrant	\$2,520,518	\$105,477						
(1) Based on size to the 2.63 power.								
		2,992.00						
		0.79						
Subsidy from Base Water (\$335,009)								
Allocaed based on # of Hydrants 80/20 public vs private								

DETERMINATION OF FIRE SERVICE CHARGES

Amended Settlement

Kent County Water Authority

Schedule-7.1

<u>PUBLIC FIRE PROTECTION</u>		<u>CALCULATED CHARGE</u>	
PUBLIC FIRE ALLOCATION (1)	\$ 1,546,707.65		
----- =		----- =	\$656.22
NUMBER OF PUBLIC HYDRANTS		2,357.00	
	TOTAL QUARTERLY		\$164.05
	+ BILLING	\$	8.80

PRIVATE FIRE PROTECTION

PRIVATE FIRE ALLOCATION (1,2)	\$ 744,279.46		
----- =		----- =	\$5.98 /EQUIV.
NO. OF EQUIV. UNITS		124,527.84	

<u>SIZE (IN)</u>	<u>DEMAND FACTOR</u>	<u>ANNUAL CHARGE</u>	<u>QUARTERLY CHARGE</u>	<u>BILLING CHARGE</u>	<u>CALCULATED CHARGE</u>
4	38.32	\$229.03	\$57.26	\$ 8.80	\$66.05
6	111.31	\$665.28	\$166.32	\$ 8.80	\$175.12
8	237.21	\$1,417.74	\$354.43	\$ 8.80	\$363.23
10	426.58	\$2,549.59	\$637.40	\$ 8.80	\$646.19
12	689.04	\$4,118.28	\$1,029.57	\$ 8.80	\$1,038.37
HYDRANTS	111.31	\$665.28	\$166.32	\$ 8.80	\$175.12

PUBLIC AND PRIVATE FIRE SERVICE COUNTS

Kent County Water Authority

Amended Settlement

Schedule-7.2

	Existing NUMBER	Fire Lines (1)	Total
PUBLIC FIRE SERVICE			
Hydrants	2,357.00	0	2,357.00
PRIVATE FIRE SERVICE			
SIZE (IN)			
4	16	81	97
6	95	105	200
8	16	68	84
10	1	16	17
12	1	0	1
HYDRANTS	<u>122</u>	<u>513</u>	<u>635</u>
TOTAL-PRIV.	251	783	1034
	=====	=====	=====
GRAND TOTALS	2,608.00	783.00	3,391.00

(1) see Mr. Simmons testimony on Page 17

COMPARISON TO CURRENT RATES
Kent County Water Authority

Amended Settlement
Schedule-8.0

		<u>Current</u>	<u>Proposed</u>	<u>\$ Change</u>	<u>% Change</u>
<u>METERED RATES</u>					
	Small (5/8-2" meters) Single Register	\$6.161	\$5.235	(\$0.926)	-15.03%
	Medium (3&4" meters) Single Register	\$4.913	\$5.564	\$0.651	13.25%
	Large (6" & up meters) Single Register	\$4.475	\$5.105	\$0.630	14.08%
	Medium Compound Meters with Bypass		\$5.564	New Rate	-2.97%
	Large Compound Meters with Bypass		\$5.105	New Rate	-8.96%
	Wholesale		\$3.832	New Rate	
<u>SERVICE CHARGES</u>					
Quarterly	5/8 & 3/4	\$15.41	\$ 15.10	(\$0.310)	-2.01%
	1	\$20.42	\$ 20.14	(\$0.280)	-1.37%
	1 1/2	\$29.84	\$ 29.59	(\$0.250)	-0.84%
	2	\$37.99	\$ 37.77	(\$0.220)	-0.58%
	3	\$48.67	\$ 48.48	(\$0.190)	-0.39%
	4	\$69.37	\$ 69.27	(\$0.100)	-0.14%
	6	\$115.19	\$ 115.26	\$0.070	0.06%
	8 & up	\$194.89	\$ 195.27	\$0.380	0.19%
			\$ -		
Monthly	5/8 & 3/4	\$11.22	\$ 10.90	(\$0.320)	-2.85%
	1	\$12.89	\$ 12.58	(\$0.310)	-2.40%
	1 1/2	\$16.03	\$ 15.73	(\$0.300)	-1.87%
	2	\$18.75	\$ 18.46	(\$0.290)	-1.55%
	3	\$22.31	\$ 22.03	(\$0.280)	-1.26%
	4	\$29.21	\$ 28.96	(\$0.250)	-0.86%
	6	\$44.48	\$ 44.28	(\$0.200)	-0.45%
	8 & up	\$71.05	\$ 70.95	(\$0.100)	-0.14%
			\$ -		
<u>FIRE CHARGES</u>					
<u>Fire Service (per quarter)</u>					
Public	/hydrant	\$189.69	\$164.05	(\$25.640)	-13.52%
	/bill	\$9.13	\$8.80	(\$0.330)	-3.61%
Private (per quarter)					
	4 in	\$76.35	\$66.05	(\$10.300)	-13.49%
	6 in	\$204.38	\$175.12	(\$29.260)	-14.32%
	8 in	\$425.23	\$363.23	(\$62.000)	-14.58%
	10 in	\$757.42	\$646.19	(\$111.230)	-14.69%
	12 in	\$1,217.84	\$1,038.37	(\$179.470)	-14.74%
	hydrant	\$204.38	\$175.12	(\$29.260)	-14.32%

IMPACT OF PROPOSED RATES
Kent County Water Authority

Amended Settlement
Schedule-9.0

<u>SIZE</u>	<u>USE - CU FT</u>	<u>RATES</u>	<u>NEW BILL</u>	<u>\$ INCREASE</u>	<u>% INCREASE</u>
Small-Single Register					
5/8	1,500.00	\$154.06	\$138.92	(\$15.13)	-9.8%
5/8	2,000.00	\$184.86	\$165.10	(\$19.76)	-10.7%
5/8	5,000.00	\$369.69	\$322.14	(\$47.55)	-12.9%
5/8	10,000.00	\$677.74	\$583.88	(\$93.86)	-13.8%
1	30,000.00	\$1,929.98	\$1,651.00	(\$278.98)	-14.5%
1	75,000.00	\$4,702.43	\$4,006.65	(\$695.78)	-14.8%
2	100,000.00	\$6,280.36	\$5,353.15	(\$927.21)	-14.8%
2	200,000.00	\$12,441.36	\$10,587.93	(\$1,853.43)	-14.9%
Medium-Single Register					
3	50,000.00	\$2,651.18	\$2,975.85	\$324.67	12.2%
3	125,000.00	\$6,335.93	\$7,148.74	\$812.81	12.8%
4	250,000.00	\$12,559.98	\$14,186.71	\$1,626.73	13.0%
4	1,000,000.00	\$49,407.48	\$55,915.60	\$6,508.12	13.2%
Large-Single Register					
6	250,000.00	\$11,648.26	\$13,223.19	\$1,574.93	13.5%
6	575,000.00	\$26,192.01	\$29,813.99	\$3,621.98	13.8%
6	775,000.00	\$35,142.01	\$40,023.71	\$4,881.70	13.9%
8	2,000,000.00	\$90,279.56	\$102,878.30	\$12,598.74	14.0%
Medium-with Bypass	Sm meter/Med meter usage -- 68%/32%				
3	40,000/18,823 - 58,823 Total	\$3,583.85	\$3,466.74	(\$117.11)	-3.3%
4	90,000/42,352 - 132,352 Total	\$7,903.13	\$7,640.95	(\$262.18)	-3.3%
Large-with Bypass	Sm meter/Lrg meter usage-- 68%/32%				
6	250,000/117,647- 367,470 total	\$21,127.96	\$19,228.91	(\$1,899.05)	-9.0%
8	750,000/352,941-1,102,941 total	\$62,781.17	\$57,084.69	(\$5,696.48)	-9.1%
Municipal Fire Service	400 hydrants	\$75,885.13	\$65,628.80	(\$10,256.33)	-13.5%
Private Fire Service	6 Inch Service	\$204.38	\$175.12	(\$29.26)	-14.3%
	hydrant	\$204.38	\$175.12	(\$29.26)	-14.32%

