

**STATE OF RHODE ISLAND  
PUBLIC UTILITIES COMMISSION**

**IN RE: PASCOAG UTILITY DISTRICT : DOCKET NO. 5134**  
**APPLICATION TO CHANGE RATES :**

**Fifth Set of Data Requests of the  
Division of Public Utilities and Carriers to  
Pascoag Utility District**

DIV 5-1 Concerning Pascoag’s proposed storm contingency of \$20,000:

- a. In what account(s) does Pascoag record amounts that are collected for the storm contingency?
- b. How did Pascoag determine its requested \$20,000 annual storm contingency funding amount? Explain fully and show in detail.
- c. What was the balance in the storm contingency liability or asset account as of 12/31/2020?
- d. What was the balance in the storm contingency liability or asset account as of 9/30/2021?
- e. How much storm restoration cost has Pascoag incurred in 2021 to date? Show in total and by account.
- f. How much storm restoration cost has Pascoag incurred each year, 2018 through 2020? Show the amounts for each year in total and by account.
- g. How much storm restoration cost did Pascoag incur in the test year? Show the amounts for each year in total and by account.

**Response:**

- a) The Storm Funds are in GL 132.02 Navigant Credit Union. This account consist of the following.

Contingency/Emergency	\$ 10,000.00
Storm Fund	\$ 110,909.00
Working Cash Reserves	\$ 681.93
Total as of 9/30/21	\$ 121,590.93

- b) In Docket 4341, The District suggested a storm fund amount of \$30,000 based on the revenue loss due to Tropical Storm Irene. In Docket 4341, Schedule TSC-1 Division adjusted this amount to \$20,000 per year with a goal of \$150,000.
- c) The balance in the Storm fund was \$95,909 as of 12-31-20.

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- d) The balance in the Storm fund is \$110,909 as of 9-31-21.
  
- e) The Storm Reserve fund can only be used if the incremental storm costs from a weather event exceeds \$4,000, subject to a deductible of \$2,500. All of the storms that occurred in 2021 were during normal working hours with only a few hours of overtime. The storm cost were less than \$4,000 so the District did not track the cost.
  
- f) The District incurred two storms in March of 2018. The incremental expenses were \$15,211.33 for the Wind Storm and \$19,730.05 for a Snow Storm. The RIPUC approved the District's request to use \$29,914.38 from the Storm Reserve Funds in Docket 4341. The District has not had any incremental storm cost that exceeded \$4,000 for years 2019-2021.
  
- g) Since the Test Year cover part of 2019 and part of 2020, the Test Year did not have any incremental storm cost that exceeded \$4,000 as explained in the response to DIV 5-1f.

Witness Responsible: Harle Young and David G. Bebyn, CPA

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DIV 5-2 Note F on Pascoag Excel file, [1-1 DGB Test Year, Rate Year & COS schedules.xls], tab “TY-1” says: “(F) = Increased the Capital expenditure to reflect the level granted in Docket 4341.” Note F appears to related to the amounts of \$306,000 and \$20,000 for Future Capital and Storm Contingency, respectively. Tab “RY-11” shows a “Funding” amount of \$306,200 for each year 2021 through 2025, which appears to be for capital expenditure funding:

- a. Are the \$306,200 “Funding” amounts for each year 2021 through 2025 on tab “RY-11” for capital expenditures?
- b. Is the “Future Capital” item that is in the amount of \$306,000 that is shown on tab “TY-1” (which also appears on tabs “RY-11a” and “RY-3”) for capital expenditures?
- c. What amount has Pascoag spent on Capital Expenditures to date in 2021?
- d. What amount does Pascoag anticipating spending on Capital Expenditures in the remaining months of 2021?
- e. What is Pascoag’s estimated total spending in 2021 on Capital Expenditures, including amounts spent to date and amounts anticipated to be spent by 12/31/2021?

**Response:**

- a) Yes.
- b) Yes.
- c) The District has spent \$348,112.81. **Please see the attachment Div. 5-2c.**
- d) The District is anticipating spending an additional \$109,956 in the remaining months of 2021. This will include the purchase of new handheld devises for meter reading, poles, switches, transformers, wire, reclosers, and upgrades to the IT System.

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e) The amount spent to date is \$348,112.81 and the anticipated spending is \$109,956 for a total of \$458,068.81.

Witness Responsible: Harle Young and David G. Bebyn, CPA



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DIV 5-3 The 2020 audited financial statements at page 7 states that:

*The District funds a “Restricted Account” dedicated to debt service payments and capital projects, totaling \$306,000 annually. The Restricted Account is based on the District’s five-year capital program approved in the Cost of Service Study approved in January 2013 and implemented as part of our most recent base rate case at the RI Public Utilities Commission.*

- a) Please provide the month-end balances in this Restricted Account for 1/1/2020 through the most recent month in 2021 that is available.
- b) Please provide the estimated month-end balances in this Restricted Account for each remaining month of 2021 through 12/31/2021.
- c) Please identify and explain the monthly activity in this Restricted Account in 2020 and 2021.

**Response:**

a) The beginning balance in 2021 was \$690,216.08 and the balance of October 5, 2021 is \$597,712.49. Please see attachment Div. 5-2c for more details.

b)

RF/Capital and Debt Service Estimated Activity	Estimated balance at month-end
10/31/21 estimated balance:	\$ 597,712.49
11/30/21 estimated balance: Add deposit \$25,500	\$ 623,212.49
12/31/21 estimated balance : Add deposit of \$25,500 Estimated Capital purchases (\$109,956)	\$ 538,756.49

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c) Please see the attached Div. 5-2c for the detailed 2021 activity and Div. 5-3c for the 2020 activity.

Witness Responsible: Harle Young and David G. Bebyn, CPA



A	B	C	D	E	F	G	H	I	J	K	L	M
521												
522												
523												
524												
525												
526												
527												
528												
529												
530												
531	12/31/2019											
532	1/6/2020											
533	1/6/2020											
534	1/13/2020											
535	1/13/2020											
536	2/11/2020											
537	2/7/2020											
538	2/7/2020											
539	2/7/2020											
540	2/10/2020											
541	2/19/2020											
542	3/3/2020											
543	4/1/2020											
544	4/1/2020											
545	5/1/2020											
546	5/1/2020											
547	5/20/2020											
548	5/20/2020											
549	5/20/2020											
550	6/1/2020											
551	6/1/2020											
552	6/1/2020											
553	6/1/2020											
554	6/30/2020											
555	6/30/2020											
556	6/30/2020											
557	6/30/2020											
558	7/1/2020											
559	7/1/2020											
560	8/6/2020											
561	8/6/2020											
562	8/6/2020											
563	9/1/2020											
564	9/30/2020											
565	10/1/2020											
566	10/1/2020											
567	10/2/2021											
568	10/19/2020											
569	10/19/2020											
570	10/30/2020											
571	10/30/2020											
572	11/2/2020											
573	11/2/2020											
574	11/20/2020											
575	11/20/2020											
576	11/20/2020											
577	11/20/2020											
578	11/20/2020											
579	11/30/2021											
580	12/31/2021											
581	12/31/2021											
582												
583												
584	TOTAL											
585												
586												
587												
588												
589	Annual Requirement											
590												
591												
592												
593												
594	3/31/20											
595	6/30/20											
596	9/30/20											
597	12/31/20											
598	Y-T-D											

Restricted Fund Account for Capital Assets  
 RIPUC Docket No 4341  
 Year Ending December 31, 2020

deposits \$ 304,414.02  
 333,611.45

Capital Purchase

Period	Contribution	Year-to-date Funded	Percent Funded	Percent Goal
\$ 76,500	\$ 76,500	25%		
\$ 76,500	\$ 153,000	50%		
\$ 104,062	\$ 257,062	84%		
\$ 49,195	\$ 306,257	100%		
\$ 306,257				



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DIV 5-4 The 2020 audited financial statements at page 7 states that:

*In addition to that fund, the District has a Purchase Power Restricted Account approved by the RIPUC. The balance in that fund at year-end 2017 was \$659,963. As mentioned above, the District petitioned and the PUC approved a return to our customers of \$375,000 in 2017, \$266,167 in 2018 \$161,079 for 2019 and \$156,637 in 2020 through a Purchase Power Restricted Fund Credit applied each month, in order to bring the balance in this account down to the desired level of \$550,000. The balance in this account as of December 31, 2020 was \$569,125.*

- a) Please provide the month-end balances in this Purchase Power Restricted Account for 1/1/2021 through the most recent month in 2021 that is available.
- b) Please provide the estimated month-end balances in this Purchase Power Restricted Account for each remaining month of 2021 through 12/31/2021.
- c) Please identify and explain the monthly activity in this Restricted Account in 2021.
- d) Have any amounts to fund (or refund) the Purchase Power Restricted Account been included in Pascoag's base rate revenue requirement request? If not, explain fully why not. If so, please identify, quantify and explain those amounts.

**Response:**

- a) The balance in the Purchase Power Restricted Fund (PPRF) as of October 5, 2021 was \$601,848.34. **Please see attached Div.5-4a** for the activity in the account.

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- b) The estimated year-end balance in the PPRF account is estimated to be \$607,545.81.
- c) The deposits are from the three DPI accounts, **please see attachment Div. 5-4c** for the monthly details. In January of 2021, the account was trued-up and \$3,248.21 was returned to the PPRF account. The account earned interest on a monthly basis, which was applied to this Restricted Fund. The withdrawals of \$5,802.77 monthly were approved in Pascoag's Annual Reconciliation of Last Resort Service formerly know as Standard Offer, Transmission and Transition Charges in Docket 5083. The RIPUC approved a refund of \$69,632.81 to the customers. **Please see the Div. 5-4c-1** for the approved Purchase Power Restricted Fund Credit (PPRFC) for 2021.
- d) Yes, the refunds are included in Pascoag's Annual Reconciliation of Last Resort Service and Transmission Charges. The District will seek to refund approximately \$57,546 to bring the balance in this account down to the approved \$550,000 level in 2022.

Witness Responsible: Harle Young and David G. Bebyn, CPA

DIV 5-4a

		Pascoag Utility District		Restricted Fund Account		RIUC Docket No. 4341 - Cost of Service Settlement Agreement - Purchase Power		Year Ending December 31, 2021	
Date	Beginning	Interest	Deposits	Withdrawals	Balance	Notes			
12/31/2020	\$ 569,125.08				\$ 569,125.08				
1/5/2021			\$ 3,248.21		\$ 572,373.29	True up of 2020 return to customer was less than anticipated			
1/5/2021				\$ (5,802.77)	\$ 566,570.52	Transfer to the PPRFC			
1/5/2021			\$ 8,701.43		\$ 575,271.95	DPI Base Rate Transfer for January 2021			
1/29/2021		68.46			\$ 575,340.41	Jan Interest Posted			
2/2/2021				\$ (5,802.73)	\$ 569,537.68	Transfer to the PPRFC			
2/2/2021		66.5	\$ 8,701.43		\$ 578,239.11	DPI Base Rate Transfer for February 2021			
2/26/2021			\$ 8,701.43		\$ 578,305.61	Interest Feb 2021			
3/1/2021				\$ (5,802.73)	\$ 581,204.31	Transfer to the PPRFC			
3/1/2021		78.8	\$ 8,701.43		\$ 581,283.11	DPI Base Rate Transfer for March 2021			
3/31/2021				\$ (5,802.73)	\$ 581,283.11	Interest March 2021			
4/1/2021			\$ 8,701.43		\$ 584,181.81	DPI Base Rate Transfer for April 2021			
4/30/2021			\$ 8,701.43		\$ 584,181.81	Transfer to PPRF			
5/4/2021		\$ 52.02	\$ 8,701.43		\$ 592,935.26	Interest April 2021			
5/31/2021		45.02			\$ 587,177.55	DPI Base Rate Transfer for May 2021			
6/3/2021			\$ 8,701.43		\$ 595,878.98	Interest May 2021			
6/30/2021		53.31			\$ 590,076.25	DPI Base Rate Transfer for June 2021			
7/2/2021			\$ 8,812.14		\$ 598,941.70	Transfer to PPRF			
7/2/2021		48.74			\$ 593,138.97	DPI Rate Transfer July 2021			
7/31/2021			\$ 8,812.13		\$ 593,187.71	Interest			
8/1/2021				\$ (5,802.73)	\$ 601,999.84	DPI Rate Transfer August 2021			
8/31/2021		52.24			\$ 596,197.11	Transfer to PPRF			
9/1/2021			\$ 8,577.61		\$ 596,249.35	interest			
9/1/2021				\$ (5,802.73)	\$ 604,826.96	DPI Rate Transfer Sept 2021			
9/3/2021		49.23			\$ 599,024.23	Transfer to PPRF			
10/5/2021			\$ 8,577.61		\$ 599,073.46	Sept Interest 2021			
10/5/2021				\$ (5,802.73)	\$ 607,651.07	DPI Rater Transfer Oct 2021			
10/5/2021					\$ 601,848.34	Transfer to PPRF			
Totals	\$ 569,125.08	\$ 514.32	\$ 90,236.28	\$ (58,027.34)	\$ 601,848.34				

Anticipated \$ 8577.61 - 5802.73 = \$ 2774.88 Net Increase  
 x 2 (Nov + Dec)  
\$ 5549.76

\$ 5549.76  
 147.69  
\$ 5697.47

Interest 49.23  
 x 3 (Oct, Nov, Dec)  
147.69

601,848.34  
 + 5697.47 Estimated Increase  
\$ 607,545.81 Anticipated year end Balance

Attachment for the response to DIV 5-4c

Tab 4C DPI - 2021

	Bill Date: 1/1/2021	Bill Date: 2/1/2021	Bill Date: 3/1/2021	Qtr 1 - 2021 Quarter Reconciliaiton
#10524001				
Customer Charge	\$ 112.75	\$ 112.75	\$ 112.75	\$ 338.25
Demand	\$ 4,147.56	\$ 4,147.56	\$ 4,147.56	\$ 12,442.68
#10524003				
Customer Charge	\$ 112.75	\$ 112.75	\$ 112.75	\$ 338.25
Demand	\$ 3,272.62	\$ 3,272.62	\$ 3,272.62	\$ 9,817.86
#10686001				
Customer Charge	\$ 112.75	\$ 112.75	\$ 112.75	\$ 338.25
Demand	\$ 943.00	\$ 943.00	\$ 943.00	\$ 2,829.00
Customer Charge	\$ 338.25	\$ 338.25	\$ 338.25	\$ 1,014.75
Demand	\$ 8,363.18	\$ 8,363.18	\$ 8,363.18	\$ 25,089.54
<b>Total</b>	<b>\$ 8,701.43</b>	<b>\$ 8,701.43</b>	<b>\$ 8,701.43</b>	<b>\$ 26,104.29</b>

Supporting Documentation:

Copy of PPRF Summary Spreadsheet (See Tab 5 - Purchase Power)

Copy of DPI Monthly Statements

Customer Charge	\$ 112.75
Demand/kW	\$ 10.25

Q/E March 31, 2021

Attachment for the response to DIV 5-4c

	Bill Date: 4/1/2021	Bill Date: 5/1/2021	Bill Date: 6/1/2021	Qtr 2 - 2021 Quarter Reconciliaiton
10524001				
Customer Charge	\$ 112.75	\$ 112.75	\$ 112.75	\$ 338.25
Demand	\$ 4,147.56	\$ 4,147.56	\$ 4,147.56	\$ 12,442.68
10524003				
Customer Charge	\$ 112.75	\$ 112.75	\$ 112.75	\$ 338.25
Demand	\$ 3,272.62	\$ 3,272.62	\$ 3,272.62	\$ 9,817.86
10686001				
Customer Charge	\$ 112.75	\$ 112.75	\$ 112.75	\$ 338.25
Demand	\$ 943.00	\$ 943.00	\$ 943.00	\$ 2,829.00
Customer Charge	\$ 338.25	\$ 338.25	\$ 338.25	\$ 1,014.75
Demand	\$ 8,363.18	\$ 8,363.18	\$ 8,363.18	\$ 25,089.54
<b>Total</b>	<b>\$ 8,701.43</b>	<b>\$ 8,701.43</b>	<b>\$ 8,701.43</b>	<b>\$ 26,104.29</b>
Customer Charge		\$ 112.75		
Demand/kW		\$ 10.25		

Quarter 2 - 6/30/2021

	Bill Date: 7/1/2021	Bill Date: 8/1/2021	Bill Date: 9/1/2021	Qtr 3 - 2021 Quarter Reconciliaiton
10524001				
Customer Charge	\$ 112.75	\$ 112.75	\$ 112.75	\$ 338.25
Demand	\$ 4,147.56	\$ 4,147.56	\$ 4,147.56	\$ 12,442.68
10524003				
Customer Charge	\$ 112.75	\$ 112.75	\$ 112.75	\$ 338.25
Demand	\$ 3,272.62	\$ 3,272.62	\$ 3,038.10	\$ 9,583.34
10686001				
Customer Charge	\$ 112.76	\$ 112.75	\$ 112.75	\$ 338.26
Demand	\$ 1,053.70	\$ 1,053.70	\$ 1,053.70	\$ 3,161.10
Customer ( **	\$ 338.26	\$ 338.25	\$ 338.25	\$ 1,014.76
Demand	\$ 8,473.88	\$ 8,473.88	\$ 8,239.36	\$ 25,187.12
<b>Total</b>	<b>\$ 8,812.14</b>	<b>\$ 8,812.13</b>	<b>\$ 8,577.61</b>	<b>\$ 26,201.88</b>
Customer Charge		\$ 112.75		
Demand/kW		\$ 10.25		

Quarter 3 - 9/30/2021

Attachment for the response to <sup>Div 5-4c</sup> DIV 5-4c

	Bill Date: 10/1/2021	Bill Date: 11/1/2021	Bill Date: 12/1/2021	Qtr 4 - 2021 Quarter Reconciliaiton
10524001				
Customer Charge	\$ 112.75			
Demand	\$ 4,147.56			
 10524003				
Customer Charge	\$ 112.75			
Demand	\$ 3,038.10			
 10686001				
Customer Charge	\$ 112.75			
Demand	\$ 1,053.70			
 Customer Charge	\$ 338.25	\$ -	\$ -	
Demand	<u>\$ 8,239.36</u>	<u>\$ -</u>	<u>\$ -</u>	
<b>Total</b>	<b>\$ 8,577.61</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,577.61</b>
 Customer (	\$ 112.75			
Demand/k\	\$ 10.25			

Quarter 4 - 12/31/2021

**Total Year to-date                   \$           86,988.07**

## Attachment for the response to DIV 5-4c-1

Approved Purchase Power Restricted Fund Credit ("PPRFC")

If approved by Division the District proposes to flow back \$69,632.81. of the overcollection

Date	Transfer	Balance to refund
		\$ 69,632.81
1/1/2020	\$ 5,802.73	\$ 63,830.08
2/1/2020	\$ 5,802.73	\$ 58,027.34
3/1/2020	\$ 5,802.73	\$ 52,224.61
4/1/2020	\$ 5,802.73	\$ 46,421.88
5/1/2020	\$ 5,802.73	\$ 40,619.15
6/1/2020	\$ 5,802.73	\$ 34,816.42
7/1/2020	\$ 5,802.73	\$ 29,013.69
8/1/2020	\$ 5,802.73	\$ 23,210.96
9/1/2020	\$ 5,802.73	\$ 17,408.23
10/1/2020	\$ 5,802.73	\$ 11,605.50
11/1/2020	\$ 5,802.73	\$ 5,802.77
12/1/2020	\$ 5,802.77	\$ 0.00
<b>Total \$ Transferred</b>	<b>\$ 69,632.81</b>	

Journal Entry to Record:

	Debit	Credit
Operating Cash	\$ 5,802.73	
PPRF		\$ 5,802.73

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.