

#### Pascoag Electric • Pascoag Water

November 10, 2021

Rhode Island Public Utilities Commission Ms. Luly Massaro Commission Clerk 89 Jefferson Blvd. Warwick, RI 02888

> Re: RIPUC Docket No. 5134 Commission's Seventh Data Request

Dear Ms. Massaro:

On behalf of Pascoag Utility District Electric Department (Pascoag or the District), we herewith file an original and nine copies of Pascoag's responses to Commission's Seventh Set of Data Requests.

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

Very truly yours,

00 Harle J Young

Manager of Finance and Customer Service

Service list

#### IN RE: PASCOAG UTILITY DISTRICT : 2021 COST OF SERVICE STUDY : DOCKET NO. 5134

### PUBLIC UTILITIES COMMISSION'S <u>SEVENTH</u> SET OF DATA REQUESTS DIRECTED TO PASCOAG UTILITY DISTRICT

#### Issued November 5, 2021 A response is requested as soon as possible

COMM 7-1 For each line item on schedule JS-2 where the settled Rate Year Value varies by more than 5% from the Test Year Value, please provide a brief explanation of the adjustment and the reason it is an appropriate adjustment. If any of the variances are explained in the language of the settlement, feel free to simply reference the appropriate paragraph in the settlement in lieu of typing out an answer if that is easier.

#### **Response:**

See Attachment to COMM 7-1a.

In addition to COMM 7-1a, the analysis of the payroll-related accounts has been prepared on attachment COMM 7-1b. This extra schedule was prepared due to the wide variances that appear when looking at the individual accounts. Still, these wide variances diminish when all payroll-related accounts are taken as a whole. When these accounts are taken as a whole, the variance from Rate Year to Test Year was only 8%. Furthermore, since there is an interim year of increase between the Rate Year and Test Year, the results would calculate only a 4% increase per year. This attachment also includes the adjustment for replacing the Tree Service employees with outside contractors.

Witness responsible: David G. Bebyn, CPA

Pascoag Utility District

## Summary of Revenues and Expenses Rate Year Ended June 30, 2022

Docket No. 5134 Schedule JS-2 Page 1 of 3

0% 0% 0% 0%

0% 0% 0% 0% 0% 4% 0%

					Per	Pascoag						
Line No.	Acct. # Budget Account Description			2020 - Actual	Inte	rim Year	Rate Year		Settlement Adjustments		Settlement Adjusted	
				(A)		(B)	(C)		(D)		(E) = (C) + (D)	
	REVENUE											
	Operating Rev	enueElectricity Charges by Customer Class										
1	401-4401	Residential sales	\$	-	\$	-	\$	-			\$	-
2	401-4421	Commercial sales	\$	-	\$	-	\$	-			\$	-
3	401-4420	Industrial sales	\$	-	\$	-	\$	-			\$	-
4	401-4440	Public street lights	\$	-	\$	-	\$	-			\$	-
5	401-4441	Private street lights	\$	-	\$	-	\$	-			\$	
6	Total Operatin	ng RevenueElectricity Charges by Customer Class	\$	-	\$	-	\$	-	\$	-	\$	-
	Operating Rev	enuePass Through										
7		Transmission	\$	1,988,469	\$	1,988,469	\$	-			\$	-
8		Transition	\$	-	\$	-	\$	-			\$	-
9		Standard Offer	\$ 3	3,383,148	\$ 3	3,383,148					\$	-
10		PPRFC	\$	(69,572)	\$	(69,572)					\$	-
11	407.040	Regulatory Credit-OC flow back	\$	(15,780)	\$	(15,780)					\$	-
12	407.030	Regulatory Credit-PP Credit Refund	\$	-	\$	-	\$	-			\$	-
13	Total Operatin	ng RevenuePass Through	\$ :	5,286,265	\$ :	5,286,265	\$	-	\$	-	\$	-
	Operating Rev	enueElectricity Charge by Rate Class										
14		Demand/Distribution	\$ 2	2,089,919	\$ 2	2,089,919	\$	2,089,919			\$	2,089,919
15		Customer Chg	\$	489,630	\$	489,630	\$	489,630			\$	489,630
16		Public street lights	\$	43,872	\$	43,872	\$	43,872			\$	43,872
17		Private street lights	s	29,459	\$	29,459	\$	29,459			S	29,459
18		Power Factor Adjustment	ŝ	(7,573)	ŝ	(7,573)	\$	(7,573)			\$	(7,573)
19	Total Operatin	ng RevenueElectricity Charge by Rate Class	\$ 2	2,645,307		2,645,307	\$	2,645,307	\$	-	\$	2,645,307
	Other Revenue											
20	405-4190	Interest income	\$	6,746	\$	6,746	\$	6,746			\$	6,746
21	405-4220	Penalty interest	\$	23,038	\$	23,038	\$	23,038			\$	23,038
22	405-4210	Non-operating income	\$	3,190	\$	3,190	\$	3,190			\$	3,190
23	408-4510	Misc service revenue	\$	-	\$	-	\$	-			\$	-
24	408-4550	Other revenue/rent	\$	23,478	\$	23,478	\$	23,478			\$	23,478
25	408-4560	Other electric revenue	\$	29,131	\$	29,131	\$	29,131		1,100	\$	30,231
26	408-4570	Gain on sale of assets	\$	21,781	\$	21,781	\$	21,781		,	\$	21,781
27	Total Other Re	evenue	\$	107,364	\$	107,364	\$	107,364	\$	1,100	\$	108,464
28	TOTAL REVE	ENUE	\$ \$	3,038,936	\$ \$	8,038,936	\$	2,752,671	\$	1,100	\$	2,753,771

Notes and Source: Cols. A-C: Schedule DGB-RY-2 from the Company's filing

Pascoag Utility District

Summary of Revenues and Expenses Rate Year Ended June 30, 2022

Docket No. 5134 Schedule JS-2 Page 2 of 3

Line No.	Acct. #	Budget Account Description	1	Per Pascoag Test Year - Adjusted (A)		Settlement Adjusted = (C) + (D)	
				(A)	(E)	(C) + (D)	
	OPERATING EX	PENSES					
1		ePower Production					
2 3	555.000 555.500	Purchased power	\$ \$	3,733,562 2,340	\$ \$	-	
3 4	565.000	Power supply expense Transmission	\$ \$	1,550,363	5 S	-	
5		spensePower Production	\$	5,286,265	\$	-	
	Operating Expense	eDistribution					
6	593.130	over/short inventory exp	\$	1,875	\$	1,875	0%
7	580.000	Operation Supervisor	\$	<b>99,88</b> 7	\$	111,447	12% Payroll related- See Attachment COMM 7-1b
8	582.000	Operation supply & expense	\$	89,215	\$	89,335	0% Payroll related- See Attachment COMM 7-1b
9	586.000	O&M Meter expense	\$	47,839	\$	48,048	0% Payroll related- See Attachment COMM 7-1b
10 11	588.000 Total Operating Fr	Misc distribution expense	<u>\$</u>	3,285	<u>\$</u> \$	3,634 254,339	11% Payroll related- See Attachment COMM 7-1b
11	Total Operating Ex	spenseDistribution		242,101	3	234,339	
12	Operating Expense 675.000	eCustomer Service Misc. general	\$		\$	-	0%
12	902.000	Customer meter reading	\$	8,499	\$	8,929	5% Payroll related- See Attachment COMM 7-1b
14	903.000	Customer record/collection	\$	214,267	\$	227,881	6% Payroll related- See Attachment COMM 7-1b
							The rate year is set at an average of the cost for
15	904.000	Uncollectible accounts	<u></u>	44,172		37,319	-16% the last three years including the Adj Test Year
16	Total Operating Ex	spenseCustomer Service	\$	266,938	\$	274,129	
	Operating Expense				0	205.072	
17	920.000	Admin general salaries	\$	452,327	\$	385,963	-15% See Item c on Page 3 of settlement The rate year is set at an average of the cost for
18	921.000	Office supplies and expense	\$	73,002	\$	68,638	-6% the last three years including the Adj Test Year
							This account is explained in detail on Page 11 of
19	921.010	Custodial expense	\$	9,615	\$	16,887	76% Mr. Bebyn's Testimony
20 21	922.000 921.030	Admin expense transfer Dues and memberships	\$ \$	(124,410) 11,492	\$ \$	(127,422) 11,492	2% 0%
21	921.050	Dues and memorismps	Ψ	11,192	Ψ	11,172	This account is explained in detail on Page 12 of
22	923.000	Outside Service-legal	\$	19,843	\$	25,000	26% Mr. Bebyn's Testimony
22	022.001			20.042	6	26.000	This account is explained in detail on Page 12 of
23	923.001	Outside Service-auditing	\$	29,043	\$	36,000	24% Mr. Bebyn's Testimony The rate year is set at an average of the cost for
24	923.003	Outside Service-pension	\$	11,926	\$	10,043	-16% the last three years including the Adj Test Year
25	923.004	Outside Service-consulting	\$	13,540	\$	13,540	0%
26	923.005	Outside Service-computer/IT	\$	102,327	\$	109,480	7% There are additional cost for new security features New expenditure for Rate Year to Cover the
27	928.000	Rate Case	\$	-	\$	34,492	100% amortization of this filing
28	923.006	GNEF	\$	1,500	\$	3,000	100% See Item H on Page 5 of settlement
29	924.000	Property insurance	\$	50,762	\$	49,243	-3%
							This account is explained in detail on Page 14 of
30	925.000	Benefits/injuries & damages	\$	43,272	\$	28,054	-35% Mr. Bebyn's Testimony
31	926.000	Benefits/Flex	\$	1,104	\$	-	This account is explained in detail on Page 14 of -100% Mr. Bebyn's Testimony
							This account is explained in detail on Page 14 of
32	926.020	Employee Benefits-health	\$	190,341	\$	218,073	15% Mr. Bebyn's Testimony This account is explained in detail on Page 15 of
33	926.030	Schools & seminars	\$	41,400	\$	38,392	-7% Mr. Bebyn's Testimony
34	926.040	Health Care - Others	\$	15,197	s	16,465	This account is explained in detail on Page 15 of 8% Mr. Bebyn's Testimony
35	926.005	DBP contributions	\$	127,306	\$	132,241	4%
36	926.060	Employee benefits UHC-HRA	\$	7,398	\$	7,398	0%
37	933.000	Transportation	\$	(5,057)	\$	(31,057)	514% Adjustment due to out sourcing of Tree Function.
38	999-9999	Defined Benefit adjustment	\$	-	<u>\$</u> \$	-	0%
39	Total Operating Ex	cpenseAdministrative	\$	1,071,928	\$	1,045,922	
40	Total Operating Ex	spenses	\$	6,867,232	\$	1,574,391	
41	Total Other Expens	5.05	\$	1,174,450	\$	1,474,137	
		JC.J					
42	Total Expenses		\$	8,041,682	\$	3,048,528	

Notes and Source: Cols. A-C: Schedule DGB-RY-3 from the Company's filing Col. D: Schedule JS-3 Line 42: Schedule JS-2, Page 3, Line 32

Pascoag Utility District	
Summery of Devenues and Evnenses	

Summary of Revenues and Expenses Rate Year Ended June 30, 2022

Docket N	o. 5134
Sched	ule JS-2
Pag	e 3 of 3

		Per Pascoag		
Line No.	Acct. # Budget Account Description	Test Year - Adjusted	Settlement Adjusted	
	OTHER EXPENSES	(A)	(E) = (C) + (D)	
	Maintenance ExpenseDistribution System			
1	585.000 Maint of street lights	\$ 784	\$ 1,500	91% Payroll related- See Attachment COMM 7-1b
2	584.000 Underground expense	\$ -	\$ -	0% Payroll related- See Attachment COMM 7-1b
3	592.000 Maint of station expense	\$ 4,811	\$ 10,500	118% Payroll related- See Attachment COMM 7-1b
4	592.100 Maint of structures	\$ 5,934	\$ 8,000	35% Payroll related- See Attachment COMM 7-1b
5	593.000 Overhead line expense	\$ 373,739	\$ 451,252	21% Payroll related- See Attachment COMM 7-1b
6	593.010 Contracted OH expense	\$ 150,393	\$ 323,128	115% See Item c on Page 3 of settlement
7	597.000 Maint of meters	<b>\$</b> -	\$ 2,000	100% Payroll related- See Attachment COMM 7-1b
8	Total Maintenance ExpenseDistribution System	\$ 535,661	\$ 796,380	
	Maintenance ExpenseGeneral			
9	930.230 Hazardous waste	\$ 125 0 10 500	<u>\$ 42</u>	-66% No futher analysis since dollars were di minimis
10	Capitalized Labor	<b>\$ 40,599</b>	\$ -	-100% Payroll related- See Attachment COMM 7-1b
11	Future capital	\$ 306,000	\$ 306,000	
12	Storm Contingency	<b>\$ 20,000</b>	\$ 12,000	-40% See Item A on Page 2&3 of settlement
13 14	935.000 Maint of plant Total Maintenance ExpenseGeneral	\$ 33,863 \$ 400,587	\$ 33,863 \$ 351,905	0%
11		<u> </u>	<u> </u>	
	Taxes	¢	<u>_</u>	
15	408.000 Taxes - real estate	\$ -	\$ -	0%
16	408.010 Taxes - employer FICA	\$ 99,860	\$ 95,264	-5% Adjustment due to out sourcing of Tree Function.
17 18	408.020 Unemployment security Total Taxes	<u>\$</u> <u>\$</u> 99,860	<u>\$</u> - \$95,264	0%
18	Total Taxes	\$ 99,800	\$ 93,204	
	Depreciation			
19	403.000 Depreciation	\$ -	\$ -	
20	Total Depreciation	\$ -	\$ -	
	Other Deductions	¢	<u>,</u>	
21	428.000 Amortization of debt acq	\$ -	\$ -	0%
22	505-4270 LTD	<mark>\$ -</mark>	\$ 113,600	100% Debt is new since the Test Year
23 24	431.000 Other interest expense Total Other Deductions	<u>\$ 10,867</u> <u>\$ 10,867</u>	\$ 10,867 \$ 124,467	0%
24	Total Other Deductions	\$ 10,867	\$ 124,467	
	Misc. General			The rate year is set at an average of the cost for the
25	930.100 General advertising	\$ 976	\$ 808	-17% last three years including the Adj Test Year
26	930.200 Safety expense	\$ 21,074	\$ 21,074	0%
27	930.210 Misc. general expense	\$ 75,153	\$ 53,838	-28% See Item D on Page 3&4 of settlement
				The rate year is set at an average of the cost for the
28	930.220 Donations	\$ 520	\$ 650	25% last three years including the Adj Test Year
29	903.010 Billing expense	\$ 29,752	\$ 29,752	0%
30	930.250 Transfers	\$ -	\$ -	0%
31	Total Misc General	\$ 127,475	\$ 106,122	
32	Total Other Expenses	\$1,174,450	\$ 1,474,137	

Notes and Source: Cols. A-C: Schedule DGB-RY-3 from the Company's filing Col. D: Schedule JS-3

#### RATE YEAR COMPENSATION EXPENSES PASCOAG UTILITY DISTRICT

ACCT.#	BUDGET ACCOUNT DESCRIPTION	ADJUSTED TEST YEAR		ADJUSTMENTS	RATE YEAR PERCENTAGE INCREASE	ADJUSTED RATE YEAR	Settlement Adjustment	Schedule DG Settlement Rate Year	в-КҮ-4
EXPENSES							-		
Operating Expense	Distribution								
580.000	Operation Supervisor	99,887	в	11,560	111,447	111,447		111,447	12%
582.000	Operation supply & expense	89,215		120	89,335	89,335		89,335	0%
586.000	O&M Meter expense	47,839		209	48.048	48,048		48,048	0%
588.000	Misc distribution expense	3,285		349	3,634	3,634		3,634	119
	eCustomer Service	-,	-		-,	0		0	0%
675.000	Misc general	0			0	0		Ő	0%
902.000	Customer meter reading	8,499	в	430	8,929	8,929		8,929	5%
903.000	Customer record/collection	214,267		13,614	227,881	227,881		227,881	69
Operating Expense		21 1,207	-	10,011	227,001	0		0	0%
920.000	Admin general salaries	452,327	В	29,432	481,759	481,759	(95,795)	385,964	-15%
506-9262	Schools & seminars (LABOR ONLY)	10,922	-	2,634	13,556	13,556	(55,755)	13,556	24%
	nseDistribution System	10,722		2,004	15,550	0		15,550	0%
502-5850	Maint of street lights	784	в	716	1,500	1,500		1,500	919
502-5840	Underground expense		B	0	0	0		1,500	0%
502-5920	Maint of station expense	4,811		5,689	10,500	10,500		10,500	1189
502-5920	Maint of structures	5,934		2,066	8,000	8,000		8,000	35%
502-5930	Overhead line expense	373,739		77,513	451,252	451,252		451,252	219
502-5931	Contracted OH expense		B	17,735	168,128	168,128	155000	323,128	115%
502-5970	Maint of meters		B	2,000	2,000	2,000	155000	2,000	100%
Maintenance Exper		0	5	2,000	2,000	2,000		2,000	0%
Maintenance Exper	Health Ins Savings from Tree Emply					0	(18,071.00)	(18,071)	-100%
	DPB Contrib Savings from Tree Emply						(9,580.00)	(9,580)	-100%
	FICA Savings from Tree Emply						(7,328.00)	(7,328)	-100%
	Transport Savings from Tree Emply						(26,000.00)	(26,000)	-100%
	Capitalized Labor	40,599	в	(40,599)	0	0	(20,000.00)	(20,000)	-100%
	Cupitalizea Eabor	\$ 1,502,501	\$	- \$ 123,468	0	\$ 1,625,969	-	\$ 1,624,195	-1007
		\$ 1,502,501	φ	- 3 125,408	:	\$ 1,025,909	: :	\$ 1,024,195	
	Compensation Schedule DGB RY-4a	\$ 1,370,071		\$ 107,656		\$ 1,477,726		\$ 1,381,931	
	Compensation Schedule DOB K1-4a Covered by DSM			\$ (5,407)		\$ (27,828)		(27,828)	
	Tree Consultant			\$ (3,407) \$ -		\$ (27,828) \$ -	155,000	155,000	
	Health Ins Savings from Tree Emply	ə -		\$ -		<b>э</b> -	(18,071.00)	(18,071)	
	DPB Contrib Savings from Tree Emply						(18,071.00) (9,580.00)	N 1 1 1	
	FICA Savings from Tree Emply						(9,380.00) (7,328.00)	(9,580) (7,328)	
							N 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
	Transport Savings from Tree Emply Transportation (non labor)	74 769		\$ (713)		74.055	(26,000.00)	(26,000) 74,055	
	1 ( )	74,768		ŧ (· · · )		74,055		· · · ·	
	Materials	80,084 \$ 1,502,501	-	\$ 21,931 \$ 123,467		102,015 \$ 1.625.968	· -	102,015 \$ 1,624,194	
		\$ 1,302,301	=	\$ 123,467	•	\$ 1,625,968		\$ 1,024,194	
					Test Year	\$ 1,502,501		\$ 1,502,501	
					Rate Year	\$ 1,502,501 \$ 1,625,969		\$ 1,502,501 \$ 1,624,194	
			aant-	ge increase for toal of interin		\$ 1,625,969 8%		\$ 1,624,194 8%	
		per			•				
				percentage increas	e for one year	4%		4%	

#### RATE YEAR COMPENSATION PASCOAG UTILITY DISTRICT

Attachment to COMM 7-1b Page 2 of 2

#### Schedule DGB-RY-4a

Employee Position		Test Year Compensation Overtime Included by employee	Test Year Compensation Overtime budgeted separately		Interim Year Compensation		Rate Year Compensation	Settlement Adjustment	Settlement Rate Year Compensation
Administration and Customer S	ervice								
GM-CEO		\$ 143,574	\$ 143.574	3%	\$ 147,305	3%	\$ 151.082	]	\$ 151.082
AGM-OPS		109,502	109,502	3%	112,726	3%	115,996	-	115,996
MANAGER Fin & CS		95,479	95,479	4%	99,356	4%	103,306	1	103,306
SUPERVISOR Admin.		78,506	78,506	4%	81,694	4%	84,942	1	84,942
HR COORDINATOR		63,697	63,697	3%	65,799	3%	67,935		67,935
Project Coordinator		50,075	50,075	3%	51,549	3%	53,045		53,045
CSR#1		52,171	49,121	3%	50,567	3%	52,034		52,034
CSR#2		48,635	45,585	3%	46,927	3%	48,289		48,289
CSR#3		48,635	45,585	3%	46,927	3%	48,289		48,289
Operations		-	-		-		-		-
Foreman		101,693	92,501		95,224		97,987		97,987
Lineman 1st class A		95,177	87,844	3%	90,430	3%	93,053		93,053
Lineman 1st class A	(a)	87,200	83,249	(a)	88,254	3%	90,942		90,942
Lineman 1st class A		92,349	85,607	3%	88,254	3%	90,942	-	90,942
Lineman 1st class A		96,055	85,607	3%	88,254	3%	90,942	-	90,942
Lineman 1st class B		81,989	73,625	3%	75,903	3%	78,214	-	78,214
Arborist	(b)	37,867	37,867	(b)	58,629	3%	60,330	(60,329.55)	-
Arborist-2nd position	(c)	22,923	22,923	(c)	-		-		-
System Tech-Retired	(d)	22,702	22,702	(d)	-		-		-
System Tech	(e)	22,952	22,952	(e)	53,550	3%	, .		55,419
Utility Worker	(f)	18,889	17,975	(f)	34,466		35,466	(35,465.85)	
Overtime & Standby			56,097		57,780		59,513	4	59,513
Total Compensation		\$ 1,370,071	\$ 1,370,071		\$ 1,433,594		\$ 1,477,726	\$ (95,795)	\$ 1,381,931

(a) - This position was vacant for a few weeks with the employee on medical during the Test Year. The base salary for a full year was \$85,607 the entire test year.

(b) - This position was vacant for part of the year with the employee on medical during the CY 2019 which is part of the Test Year. The base salary for a full year was \$56,952 This position was permantely filled by a 2nd arborist position during CY 2020. The base salary for a full year was \$56,952 the entire test year.

(c) - See note (b) above

(d) - This Systems Tech position employee retired in January of the Test Year. The position was filled by the employee who left the Arborist position during the middle of the Test Year for medical leave.

(e) - See note (b) above. The base salary for a full year was \$51,713

(f) - This was a new higher during the test year to assit the new Arborist. The base salary for a full year was \$33,480

#### IN RE: PASCOAG UTILITY DISTRICT : 2021 COST OF SERVICE STUDY : DOCKET NO. 5134

## PUBLIC UTILITIES COMMISSION'S <u>SEVENTH</u> SET OF DATA REQUESTS DIRECTED TO PASCOAG UTILITY DISTRICT

#### Issued November 5, 2021 A response is requested as soon as possible

COMM 7-2 Please update schedule JS-2. Please replace the Test Year Values with the Rate Year Values as approved in 4341. Where the 4341 approved values vary by more than 15% from the current settled Rate Year values, please provide a brief explanation of the adjustment and the reason it is an appropriate adjustment.

#### **Response:**

See Attachment to COMM 7-2.

Witness responsible: David G. Bebyn, CPA

Pascoag Utility District

Summary of Revenues and Expenses Rate Year Ended June 30, 2022

Docket No. 5134 Schedule JS-2 Page 1 of 3

1-4401 1-4421 1-4420 1-4440 1-4441 <i>Operating</i>	nueElectricity Charges by Customer Class Residential sales Commercial sales Industrial sales Public street lights Private street lights RevenueElectricity Charges by Customer Class nuePass Through Transmission Transition	(1 	(D) (D) - - - - - - - - - - - - - - - - - - -	\$ \$ \$ \$ \$	- - - -
ating Reve 1-4401 1-4421 1-4420 1-4440 1-4441 Operating	Residential sales Commercial sales Industrial sales Public street lights Private street lights <i>RevenueElectricity Charges by Customer Class</i> <i>nuePass Through</i> Transmission	\$ \$ \$ \$	-	\$ \$ \$ \$	
1-4401 1-4421 1-4420 1-4440 1-4441 <i>Operating</i>	Residential sales Commercial sales Industrial sales Public street lights Private street lights <i>RevenueElectricity Charges by Customer Class</i> <i>nuePass Through</i> Transmission	\$ \$ \$ \$	-	\$ \$ \$ \$	
1-4401 1-4421 1-4420 1-4440 1-4441 <i>Operating</i>	Residential sales Commercial sales Industrial sales Public street lights Private street lights <i>RevenueElectricity Charges by Customer Class</i> <i>nuePass Through</i> Transmission	\$ \$ \$ \$	-	\$ \$ \$ \$	
1-4420 1-4440 1-4441 Operating	Industrial sales Public street lights Private street lights RevenueElectricity Charges by Customer Class nuePass Through Transmission	\$ \$ \$ \$	-	\$ \$ \$ \$	
1-4440 1-4441 Operating	Public street lights Private street lights RevenueElectricity Charges by Customer Class nuePass Through Transmission	\$ \$ \$	-	\$ \$	
1-4441 Operating	Private street lights RevenueElectricity Charges by Customer Class nuePass Through Transmission	<u>\$</u>		\$	
Operating	Private street lights RevenueElectricity Charges by Customer Class nuePass Through Transmission	<u>\$</u>		-	
Operating	r RevenueElectricity Charges by Customer Class nuePass Through Transmission	\$	-	\$	
uting Reve	Transmission	¢			-
		¢			
	Transition	Э	-	\$	-
	Transition	\$	-	\$	-
	Standard Offer	\$	-	\$	-
	PPRFC	\$	-	\$	-
07.040	Regulatory Credit-OC flow back	\$	-	\$	-
07.030	Regulatory Credit-PP Credit Refund	\$	-	\$	-
Operating	RevenuePass Through	\$	-	\$	-
ting Reve					
	Demand/Distribution	\$	2,089,919	\$1	,876,005
	Customer Chg	\$	489,630	\$	460,698
	Public street lights	\$	43,872	\$	53,815
	Private street lights	\$	29,459	\$	36,136
	Power Factor Adjustment	\$	(7,573)	\$	1,541
Operating	RevenueElectricity Charge by Rate Class	\$	2,645,307	\$ 2,	428,196
1 0				<i>•</i> =,	
	Tertomost in some	¢	6746	¢	2 907
					2,897 29,505
					30,850 11,410
					31,932
					5,245
					5,245
8-4370	Gain on sale of assets	\$	21,/81	\$	
	ting Reve	Operating RevenuePass Through         sting RevenueElectricity Charge by Rate Class         Demand/Distribution         Customer Chg         Public street lights         Private street lights         Power Factor Adjustment         Operating RevenueElectricity Charge by Rate Class         Revenue         5-4190       Interest income         5-4210       Non-operating income         8-4510       Misc service revenue         8-4550       Other revenue/rent	Operating RevenuePass Through       \$         tring RevenueElectricity Charge by Rate Class       \$         Demand/Distribution       \$         Customer Chg       \$         Public street lights       \$         Private street lights       \$         Power Factor Adjustment       \$         Operating RevenueElectricity Charge by Rate Class       \$         Power Factor Adjustment       \$         Sevenue       \$         5-4120       Penalty interest       \$         5-4210       Non-operating income       \$         8-4510       Misc service revenue       \$         8-4550       Other revenue/rent       \$	Operating RevenuePass Through       \$ -         tring RevenueElectricity Charge by Rate Class       \$ 2,089,919         Customer Chg       \$ 489,630         Public street lights       \$ 43,872         Private street lights       \$ 29,459         Power Factor Adjustment       \$ (7,573)         Operating RevenueElectricity Charge by Rate Class       \$ 2,645,307         Revenue       \$ 6,746         5-4190       Interest income         6-4220       Penalty interest       \$ 23,038         5-4210       Non-operating income       \$ 24,971         8-4510       Misc service revenue       \$ 23,478         8-4560       Other electric revenue       \$ 30,231	Operating RevenuePass Through       \$ - \$         tring RevenueElectricity Charge by Rate Class       \$ 2,089,919 \$ 1         Customer Chg       \$ 489,630 \$         Public street lights       \$ 29,459 \$         Power Factor Adjustment       \$ (7,573) \$         Operating RevenueElectricity Charge by Rate Class       \$ 2,645,307 \$ 2,         Revenue       \$ 23,038 \$         S-4210       Non-operating income         \$ 24,971 \$       \$ 24,971 \$         8-4510       Misc service revenue         \$ 23,478 \$       \$ 30,231 \$

Variances are not analyzed since balances do not impact the revenue requirement.

Some of the above other revenues have changed how each individual line item are recorded between account on a whole this group is only has a 3% variance since -3% the last rate filing

Notes and Source: Cols. A-C: Schedule DGB-RY-2 from the Company's filing

Pascoag Utility District	Docket No. 5134
	Schedule JS-2
Summary of Revenues and Expenses	Page 2 of 3

Rate Year Ended June 30, 2022

Line No.	Acet. #	Budget Account Description		settlement Adjusted = (C) + (D)	Docket 43 Settleme Adjuste (E) = (C) +	nt d		
	OPERATING EXI	DENSES						
1		Power Production						
2	555.000	Purchased power	\$		\$	-		
3 4	555.500 565.000	Power supply expense	\$		\$ \$	-		
4 5		Transmission pensePower Production	\$		\$	-		
6	Operating Expense 593.130	over/short inventory exp	S	1,875	\$ 20	5,000	-93%	See Item E on Page 4 of settlement
7	580.000	Operation Supervisor	\$			2,000	0%	see rem 2 on ruge vor sectement
8	582.000	Operation supply & expense	\$	89,335		0,000	-1%	
9	586.000	O&M Meter expense	\$	48,048	\$ 48	8,000	0%	Increase due to new distribution expenses from LED Street lighting
10	588.000	Misc distribution expense	<u> </u> \$	3,634	\$			program since the last docket
11	Total Operating Ex	penseDistribution	\$	254,339	\$ 270	5,000		
	Operating Expense	Customer Service						
12	675.000	Misc. general	\$	-	\$	-	#DIV/0!	
								Labor Costs changed due to change in Billing Software going from manual
13	902.000	Customer meter reading	\$	8,929	\$ 50	),000		to remote reading. Labor costs reallocated to Maint of Distribution system.
14	903.000	Customer record/collection	\$	227,881	\$ 235	5,093	-3%	
15	904.000	Uncollectible accounts	s	37,319	\$ 24	5,087		Variance is due to just product of write-off being higher that last rate filing. The rate year is consistent with an average of the cost for the last three years
16		penseCustomer Service	\$			0,180	.,,,,	The face year is considered with an average of the cost for the most effect years
17	Operating Expense 920.000	Admin general salaries	\$	385,963	\$ 330	5,633	14.7%	
18	921.000	Office supplies and expense	\$	68,638		),520	-3%	
19	921.010	Custodial expense	s	16,887	e .	8,060	110%	This account is explained in detail on Page 11 of Mr. Bebyn's Testimony
20	922.000	Admin expense transfer	\$	(127,422)		3,392)	12%	This account is explained in detail on Lage 11 of Mil. Debyn S Testimony
21	921.030	Dues and memberships	\$	11,492	\$ 9	9,164	25%	This account was left at test year level actual with no increase to rate year
22	022.000			25 000			200/	
22	923.000	Outside Service-legal	\$	25,000	\$ 19	9,500	28%	This account is explained in detail on Page 12 of Mr. Bebyn's Testimony
23	923.001	Outside Service-auditing	\$	36,000		),700	74%	This account is explained in detail on Page 12 of Mr. Bebyn's Testimony
24 25	923.003 923.004	Outside Service-pension Outside Service-consulting	\$	10,043 13,540		3,840 9 <b>,811</b>	14%	See Item E on Page 4 of settlement
26	923.005	Outside Service-computer/IT	\$	109,480		5,262		Since Docket 4341 PUD has installed a new billing and Accounting System which has higher monthly contract costs. In addition this line item covers the cost of sending out bills now performed by it vendor that use to be performed in house. Last there are additional cost for new security features which start in the rate year.
								This Docket included expenses for a cost service study which docket 4341
27 28	928.000 923.006	Rate Case GNEF	<mark>\$</mark> \$	34,492 3,000		2 <mark>,508</mark> 1,500		did not have. See Item H on Page 5 of settlement
28	924.000	Property insurance	\$	49,243		5,049	9%	see tem if on 1 age 5 of settement
20	025 000			29.054		1.450		Cost shifted from Unemployment tax on next page since Docket 4341. The
30 31	925.000 926.000	Benefits/injuries & damages Benefits/Flex	<mark>\$</mark> \$	28,054	\$ 20 \$	),456 -	<u>37%</u> 0%	rate year is consistent with an average of the cost for the last three years
32	926.020	Employee Benefits-health	\$	218,073	\$ 220	5,755	-4%	
33	926.030	Schools & seminars	\$	38,392	\$ 43	3,000	-11%	
34	926.040	Health Care - Others	s	16,465	\$ 23	3,581		Prior docket use to cover all board members. Replace with stipend and only one board member is grandfathered with old coverage.
								Function of Salary costs. This line item has been adjusted for Outsourcing of
35	926.005	DBP contributions	\$	132,241	\$ 112	2,413	18%	Tree Function
36	926.060	Employee benefits UHC-HRA	s	7,398	\$	5,000		Variance is due to just product of higher costs than last rate filing. The rate year is set at level below an average of the cost for the last three years
								Adjustment due to out sourcing of Tree Function. See Item c on Page 3 of
37	933.000	Transportation	\$	(31,057)		2,209		settlement
38 39	999-9999 Total Operating Ex	Defined Benefit adjustment penseAdministrative	<u> </u>		\$ \$ 948	3,569	0%	
				<i>, ,</i>				
40	Total Operating Ex	penses	\$	1,574,391	\$ 1,534	4,749		
41	Total Other Expens	es	\$	1,474,137	\$ 96	7,749		
42	Total Expenses		\$	3,048,528	\$ 2,502	2,499		

Notes and Source: Cols, A.-C: Schedule DGB-RY-3 from the Company's filing Col. D: Schedule JS-3 Line 42: Schedule JS-2, Page 3, Line 32

Pascoag Utility District	Docket No. 5134
	Schedule JS-2
Summary of Revenues and Expenses	Page 3 of 3
Rate Year Ended June 30, 2022	

Line No.	Acct. #	Budget Account Description		ettlement Adjusted	Se	ocket 4341 ettlement Adjusted	
	OTHER E.	VDENCEC	(E)	= (C) + (D)	(E) :	= (C) + (D)	
		e ExpenseDistribution System					
							Reallocation of costs between account since last rate filing. Also Payroll expenses were explained in detail on Schedule RY-4 of Mr. Bebyn's Testimony and were
1	585.000	Maint of street lights	\$	1,500	\$		100% consistent with a normal increase for the interim and rate years.
2		Underground expense	\$	-	\$	-	100% See Above
3		Maint of station expense	\$	10,500		-	100% See Above
4		Maint of structures	\$	8,000		25,000	-68% See Above
5		Overhead line expense	\$	451,252	S ¢	254,210 85.000	78% See Above
6		Contracted OH expense	\$	323,128	\$	85,000	280% See Item c on Page 3 of settlement
8		Maint of meters tenance ExpenseDistribution System	<u>\$</u> \$	2,000 796,380	\$ \$	364,210	200% See payroll reallocation mentioned Above
0	10iui mum	enunce ExpenseDistribution System		790,580	φ	504,210	
	Maintenand	e ExpenseGeneral					
9	930.230	Hazardous waste	\$	42	\$	352	-88% No futher analysis since dollars were di minimis
10		Capitalized Labor	\$		\$		0%
11		Future capital	\$ <b>\$</b>	306,000		306,200	0% -40% See Item A on Page 2&3 of settlement
12	935 000	Storm Contingency Maint of plant	<del>5</del> \$	12,000 33,863		20,000 39,000	-10% See Item E on Page 3 of settlement
13		tenance ExpenseGeneral	\$	351,905	\$	365,552	-15 /0 See Rein E on Fage 5 of settement
		1		,			
	T						
	Taxes						
15	408.000	Taxes - real estate	\$	-	\$	800	-100% Expense discontiuned after Docket 4341 Function of Salary. Rate Year salary less the tree triming was 18% over Docket
16	408.010	Taxes - employer FICA	\$	95,264	\$	81,753	17% 4341
17	408 020	Unemployment security	e		¢	5,000	-100% Cost shifted to Benefits/injuries & damages on prior page since Docket 4341
18	Total Taxes		\$	95,264	\$	87,553	-100 / Cost sinted to Benefits/injulies & damages on prior page since Docket 4541
				,		,	
10	Depreciatio		e		e		
19 20	403.000 Total Depri	Depreciation	\$		\$		
					*		
	Other Dedi				<u>^</u>		
21 22	428.000 505-4270	Amortization of debt acq	\$ \$	113.600	\$ <b>\$</b>	-	0% 100% Debt is new since Docket 4341
22	303-4270		φ	115,000	9	-	
							Variance is due to just product of higher costs than last rate filing. The rate
23		Other interest expense	\$	10,867	\$	7,525	44% year is set at level below an average of the cost for the last three years
24	Total Other	Deductions	\$	124,467	\$	7,525	
	Misc. Gene	ral					
							The rate year is set at level below an average of the cost for the last three
25	930.100	General advertising	\$	808	\$	1,066	-24% years including the Adj Test Year
26	930.200	Safety expense	\$	21,074	\$	23,268	-9%
27	930.210	Misc. general expense	\$	53,838	\$	73,198	-26% See Item D on Page 3&4 of settlement
							, , , , , , , , , , , , , , , , , , ,
28	930 220	Donations	\$	650	s	1,261	The rate year is set at level below an average of the cost for the last three -48% years including the Adj Test Year
20	950.220			0.50	9	1,201	
20	002.010		s	29,752		44,116	Cost savings now covered in Computer IT with the contract with new billing/
29 30	903.010 930.250	Billing expense Transfers	S	29,752	s S	44,110	-33% accounting system installed since Docket 4341
31	Total Misc		\$	106,122	\$	142,909	
20	T-4-1 0-1	<i>F</i>	¢	1 474 127	e	067 740	
32	Total Other	Expenses	3	1,474,137	\$	967,749	

Notes and Source: Cols. A-C: Schedule DGB-RY-3 from the Company's filing Col. D: Schedule JS-3

#### IN RE: PASCOAG UTILITY DISTRICT : 2021 COST OF SERVICE STUDY : DOCKET NO. 5134

#### PUBLIC UTILITIES COMMISSION'S <u>SEVENTH</u> SET OF DATA REQUESTS DIRECTED TO PASCOAG UTILITY DISTRICT

#### Issued November 5, 2021 A response is requested as soon as possible

COMM 7-3 Please explain why the parties settled on a 3-year amortization of rate case expense given that the interval between Pascoag base rate cases historically has exceeded 3 years.

#### **Response:**

Pascoag feels a 3-year amortization is a fair compromise that does not jeopardize the company's ability to maintain cash flow, considering the balance of all revenues and expenses that must be managed on a continual basis to maintain such cash flow. We note that we have to pay for these rate case expenses as they occur, so that the amortization of these expenses over an extended period of time means we have to adjust our spending on other items during that same period in order to maintain adequate cash flow. Also, although Pascoag uses fiscal discipline in order to avoid frequent, costly rate cases, there is no guarantee that we will be able to go extended periods of time before needing a new rate review and adjustment. It could come in 3 years, or 5 years or some other period depending on the business climate that is continually evolving.

Witness responsible: Michael Kirkwood and Harle Young

#### IN RE: PASCOAG UTILITY DISTRICT : 2021 COST OF SERVICE STUDY : DOCKET NO. 5134

### PUBLIC UTILITIES COMMISSION'S <u>SEVENTH</u> SET OF DATA REQUESTS DIRECTED TO PASCOAG UTILITY DISTRICT

#### Issued November 5, 2021 A response is requested as soon as possible

COMM 7-4 Paragraph H of the settlement states that Pascoag hosts the GNEF breakfast "approximately" every 3 years. Is there a policy or agreement (either written or handshake) that details which utility will be hosting the breakfast in any given year?

#### **Response:**

The three year rotation has been established over time as a matter of practice. The two electric/gas mainland distribution companies, National Grid and Pascoag, have always been in the rotation and we have been able to bring in one of the other energy company participants as a third part of the rotation depending on who is on the committee from these companies each year, and their willingness to participate, especially since much of the involvement is in radio and television interviews.

Witness responsible: Michael Kirkwood and Harle Young

#### IN RE: PASCOAG UTILITY DISTRICT : 2021 COST OF SERVICE STUDY : DOCKET NO. 5134

## PUBLIC UTILITIES COMMISSION'S <u>SEVENTH</u> SET OF DATA REQUESTS DIRECTED TO PASCOAG UTILITY DISTRICT

#### Issued November 5, 2021 A response is requested as soon as possible

COMM 7-5 Please provide a forward-looking itemization of the inflows and outflows of the Capital Project Restricted Account. The beginning balance of the itemization should be the balance in the account as of January 1, 2021 and the ending date of the itemization should be December 31, 2026. Please be sure to the include the expected balance in the account as of each year ending December 31<sup>st</sup>.

#### **Response:**

Please see Comm 7.5-1 and Comm 7.5-2 Forward-looking itemizations of inflows and outflows to the Capital Project Restricted Account Jan 2021 –Dec 31, 2026.

Year End Date:	Expected Balance
12-31-21	\$532,466.92
12-31-22	\$595,499.92
12-31-23	\$671,499.92
12-31-24	\$537,999.92
12-31-25	\$434,499.92
12-31-26	\$530,999.92

Witness responsible: Harle Young & David G. Bebyn, CPA

# Attachment to COMM 7-5 1

	А	B C	D	) E	F G	н	1	J	k	к	L	М	N	0	Р	Q	R	S
1	•	•		Pa	scoag Utility District													
2				Restricted Fu	und Account for Capital As	ssets												
3				RI	PUC Docket No 4341													
4		F	orward Loo	king Itemized Inflow	s and outflows January	2021 - Decembe	er 31,2026											
5																		
6		Annual Deposi	it Required:		\$ 306,000.00													
7																		
8																		
-	Date	Beginnin	g	Interest	Deposits	Wit	hdrawals		Balance	Ð		Notes						
10 11	12/21/2022								<i>.</i>	246.00								
	12/31/2020	\$ 690,21	16.08		\$ 25,500				\$ 690, \$ 715,			Jan deposi						
	1/14/2021				\$ 23,300	Ś	(8,463.31)		\$ 707,				33.23, Wire	¢2 19/ 29	Stool Plate	c ¢1 217 ¢	328 70 Con	duit
	1/28/2021					Ś	(4,500.00)		\$ 702,				Production/					
	1/28/2021			84.3		Ŷ	(1,500100)		\$ 702,			Jan interes				1919 0 1900		
	2/2/2021				\$ 25,500				\$ 728,			Feb Depos						
	2/5/2021						(11,799.04)		\$ 716,					an Inter	tonds			
				01 43		>	(11,739.04)						ubstation Lo	interes	i and Fees	-		
	2/26/2021			82.43	ć 35 500 00				\$ 716,			Feb Intere						
	3/1/2021				\$ 25,500.00				\$ 742,			March Der						
20	3/5/2021					\$	(10,491.96)		\$ 731,				4 laptops I					
_	3/30/2021					\$	(6,615.00)		\$ 725,			Purchase 5	5- 50 kva po	le mount t	ransforme	s		
	3/31/2021			99.22					\$ 725,			March Inte	erest					
	4/1/2021				\$ 25,500.00				\$ 750,	-		April Depo				-		
	4/1/1931			66.84			12.011.00		\$ 750,			April Intere			C257651			
	5/1/2021 5/4/2021				\$ 25,500.00	\$	(2,044.00)		\$ 748, \$ 774,				te Network	ing Service	S25765A			
_	5/31/2021			59.19	\$ 25,500.00				\$ 774,			May Depo May Intere						
	6/3/2021			39.19	\$ 25,500.00				\$ 799,			June Depo						
	6/15/2021				\$ 25,500.00		(192,000.00)		\$ 607,	-			2017 Digge	r Truck				
	6/15/2021					\$	(1,978.15)		\$ 605,				ine Guards					
~ ~	6/30/2021			63.36		· · · · ·	(1,0:0:10)		\$ 605,	-								
	7/1/2021					\$	(2,478.48)		\$ 603,			Line Guard	ls					
	7/1/2021				\$ 25,500.00				\$ 628,	,801.48		July Depos	it					
34	7/31/2020			51.61					\$ 628,	,853.09		July Intere	st					
35	8/4/2021				\$ 25,500.00				\$ 654,			August de						
	8/25/2021					\$	(101,799.04)		\$ 552,			To make S	ubstation lo	oan payme	nt on PUD I	BF #1 with	RIIB	
	8/31/2021			55.14					\$ 552,									
	9/2/2021				\$ 25,500.00		(2.045.45)		\$ 578,	-		Sept Depo		h - Dianan	T			
	9/2/2021 9/30/2021			47.12		\$	(3,915.15)		\$ 574,				pment for 1	ne Digger	ГГИСК			
	10/5/2021			47.13	\$ 25,500.00				\$ 574, \$ 599,			Sept intere October d				-		
	10/15/2021				÷ 25,500.00	Ś	(2,028.68)		\$ 597,			Truck Acc					-	
	10/21/2021					\$	(879.98)		\$ 596,				040 Thin Cli	ent				
	10/30/2021	,		47.21	1		/		\$ 596,			Oct Intere						
45	11/1/2021				\$ 51,000.00				\$ 647,	,879.72		1	ec Deposit					
	11/1/2021					\$	(501.94)		\$ 647,				alled in True	:k				
	11/1/2021					\$	(4,189.22)		\$ 643,			Datto Serv						
	11/1/2021					\$	(648.10)		\$ 642,			Tools for T						
	11/4/2021					\$	(84.54)		\$ 642,			Tool tote f						
	12/31/2021				¢ 200 000 00		(109,956.00)		\$ 532,			Capital Exp						
	1/31/21 - 12/31/2022 1/1/22- 12/31/2022				\$ 306,000.00		(242 000 00)		\$ 838, <b>\$ 595,</b>				5,500 Jan -		Five Year 5	udgot		
	1/1/22- 12/31/2022 1/1/2023 - 12/31/2023				\$ 306,000.00		(243,000.00)		\$ 595,				al Purchase 5,500 Jan -		rive rear E	oudget		
	1/1/2023 - 12/31/2023				\$ 500,000.00		(230,000.00)		\$ 901,				al Purchase		Five Vear P	ludget	-	
-	1/1/2024 - 12/31/2024				\$ 306,000.00		(200,000.00)		\$ 977,				5,500 Jan -			auget	-	
~ ~	1/1/2024 - 12/31/2024				÷ 500,000.00		(439,500.00)		\$ 537,				al Purchase		Five Year E	udget		
_	1/1/2025- 12/31/2025				\$ 306,000.00		,		\$ 843,				5,500 Jan -			0		
	1/1/2025 - 12/31/2025						(409,500.00)		\$ 434,				al Purchase		Five Year E	udget		
	1/1/2026- 12/31/2026				\$ 306,000.00				\$ 740,				5,500 Jan -					
60	1/1/2026 - 12/31/2026					\$	(209,500.00)		\$ 530,	,999.92		2026 Capit	al Purchase	s SEE PUD	Five Year E	udget		
61																		
62					\$ 1,836,000.00	\$ (	1,995,872.59)											

## Attachment to COMM 7-5 2

# Pascoag Utility District - Five Year Capital Budget - Electric 2022-2026

Draft 1
Current vear

<u>Current year</u>		
<u>2021</u>		
Computer Replacements	\$ 10,000	
AMR Meters	\$ 10,000	
Street Lights	\$ 10,000	
Poles	\$ 15,000	
Transformers	\$ 25,000	
Wire & miscellaneous	\$ 30,000	
IT System Upgrade/Relaibility	\$ 20,000	
Digger Derek	\$ 250,000	2003 Freightliner
Contingency	\$ 9,000	
New Substation fencing	\$ 25,000	
Older Substation maintenance	\$ 25,000	-
2021 capital and debt	\$ 429,000	

\$ 10,000	
\$ 5,000	
\$ 10,000	
\$ 15,000	
\$ 25,000	
\$ 35,000	
\$ 20,000	
\$ 50,000	2011 Chipper
\$ 20,000	
\$ 8,000	
\$ 5,000	
\$ 40,000	2012 Tacoma
\$ 243,000	-
\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ 5,000 \$ 10,000 \$ 15,000 \$ 25,000 \$ 20,000 \$ 20,000 \$ 20,000 \$ 20,000 \$ 20,000 \$ 20,000 \$ 5,000 \$ 5,000 \$ 40,000

<u>2023</u>			<u>2024</u>		
Computer Replacements	\$ 10,000		Computer Replacements	\$ 10,000	
AMR Meters	\$ 5,000		AMR Meters	\$ -	
Street Lights	\$ 10,000		Street Lights	\$ 10,000	
Poles	\$ 15,000		Poles	\$ 15,000	
Transformers	\$ 25,000		Transformers	\$ 25,000	
Wire & miscellaneous	\$ 35,000		Wire & miscellaneous	\$ 35,000	
IT System Upgrade/Relaibility	\$ 20,000		IT System Upgrade/Relaibility	\$ 20,000	
SystemTech vehicle - T3	\$ 40,000	2015 Ford Explorer	General Manager - Car 1	\$ 50,000	2017 Jeep Rubicon
Plow Truck - T8	\$ 60,000	2008 Ford F-250	AMI Meter Conversion start	\$ 270,000	
Contingency	\$ 5,000		Contingency	\$ 4,500	
AMI study, continued	\$ 5,000				
2022 capital and debt	\$ 230,000		2022 capital and debt	\$ 439,500	-

<u>2025</u>		<u>2026</u>	
Computer Replacements	\$ 10,000	Computer Replacements	\$ 10,000
AMR Meters	\$ -	AMR Meters	\$ -
Street Lights	\$ 10,000	Street Lights	\$ 10,000
Poles	\$ 15,000	Poles	\$ 15,000
Transformers	\$ 25,000	Transformers	\$ 25,000
Wire & miscellaneous	\$ 35,000	Wire & miscellaneous	\$ 35,000
IT System Upgrade/Relaibility	\$ 20,000	IT System Upgrade/Relaibility	\$ 20,000
Substation Maintenance	\$ 25,000	Substation Maintenance	\$ 25,000
Study moving to IMR	\$ -	Study moving to IMR	\$ -
Contingency	\$ 4,500	Contingency	\$ 4,500
AMI meter conversion - con't	\$ 265,000	AMI meter conversion - con't	\$ 65,000
2022 capital and debt	\$ 409,500	2022 capital and debt	\$ 209,500
		Five Year Average:	\$ 306,300

(1) Note, unless otherwise noted all capital projects will be paid for using Pascoag's Restricted Fund Account

#### IN RE: PASCOAG UTILITY DISTRICT : 2021 COST OF SERVICE STUDY : DOCKET NO. 5134

### PUBLIC UTILITIES COMMISSION'S <u>SEVENTH</u> SET OF DATA REQUESTS DIRECTED TO PASCOAG UTILITY DISTRICT

### Issued November 5, 2021 A response is requested as soon as possible

COMM 7-6 Please explain how the September 30, 2022 date was chosen as the date by which installation of the two-meter system would be installed by.

#### **Response:**

Pascoag will try to expedite the two-meter change overs as quickly as possible for the seven existing net metered customers, and we will hopefully be able to accomplish them all prior to September 30. However, since we are entering into a an unusual task here, and since we will need to hire an electrician to accomplish the work, engineer each site depending on its specific installation, and order the appropriate equipment considering the current supply chain issues, we wanted to give ourselves a comfortable cut-off date to accomplish this task.

Witness responsible: Michael Kirkwood and Harle Young