



PASCOAG
UTILITY DISTRICT

Pascoag Electric • Pascoag Water

253 Pascoag Main Street
P.O. Box 107
Pascoag, RI 02859
Phone: 401-568-6222
TTY via RI Relay: 711
Fax: 401-568-0066
www.pud-ri.org

STATE OF RHODE ISLAND PUBLIC UTILITIES COMMISSION

IN RE: PASCOAG UTILITY DISTRICT – COST OF SERVICE STUDY

RIPUC NO. _____

**STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
PUBLIC UTILITIES COMMISSION
IN RE: PASCOAG UTILITY DISTRICT – COST OF SERVICE STUDY
DOCKET NO:**

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March 19, 2021

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

Re: RIPUC Docket No. _____
Pascoag Utility District Cost of Service Study

Dear Ms. Massaro:

On behalf of Pascoag Utility District Electric Department (Pascoag, District, or PUD), we herewith file an original and nine copies of Pascoag's Cost of Service Study and revised Tariffs with a requested effective date of October 1, 2021. The revised Tariffs represent increases for Residential, Small Commercial B under 15 kW, General Service Commercial that is equal to or greater than 15KW but less than 200kW, Municipal Low Capacity Factor Rate and Large General Service Commercial and Industrial is equal to or greater than 200 kW, as well as an increase to the street light rates. Proposed changes are also requested in the District's Terms and Conditions.

This Cost of Service Study is proposing a reallocation of revenues between the classes based on the testimony and exhibits included in this filing. The proposed changes are contained in the exhibits accompanying the filing. The new rates, as proposed, are requested to become effective October 1, 2021. PUD is seeking a rate increase over test year revenue of \$379,332, which translates to a 4.72% increase over test year revenues. There may be increases in rates for all customer classes as well as an increase to the street lighting rate.

Also included is the pre-filed testimony from the District's two witnesses: Michael Kirkwood, General Manager of Pascoag Utility District, and the District's consultant David Bebyn, B & E Consulting.

A copy of the proposed Notice of Rate Change is included in this filing. This notice will be published in the local newspaper, "The Bargain Buyer," on Tuesday, March 30, 2021, and will also be posted on the District's website. A copy of this notice will be included in a bill insert in the April 2021 billing cycles to all customers.



RIPUC Docket No. _____

March 19, 2021

Page 2

Please add the following individuals to the Service List for this docket:

<u>Name</u>	<u>E-mail</u>	<u>Phone/Fax</u>
Michael R. Kirkwood General Manager Pascoag Utility District P O Box 107 Pascoag, RI 02859	mkirkwood@pud-ri.org	(401) 568-6222 (401) 568-0066
Harle J Young Manager of Finance & Customer Service Pascoag Utility District P O Box 107 Pascoag, RI 02859	hyoung@pud-ri.org	(401)-567-1260
William L. Bernstein, Esq. 627 Putnam Pike Greenville, RI 02828	wblaw7@gmail.com	(401) 949-2228 (401) 949-1680
David Bebyn, CPA 21 Dryden Lane Providence, RI 02904	dbebyn@beconsulting.biz	(401)-741-4492 Cell (401)785-0800 X 29

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

Very truly yours,

Harle J. Young
Manager of Finance and Customer Service

**State of Rhode Island and Providence Plantations
PUBLIC UTILITIES COMMISSION**

RE: PASCOAG UTILITY DISTRICT
RIPUC DOCKET NO. _____

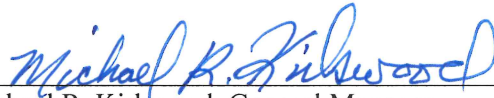
NOTICE OF CHANGE IN RATE

Pursuant to Rhode Island General Laws (R.I.G.L.), Section 39-3-11, and in accordance with Section 2.4 of the Rules of Practice and Procedure of the Rhode Island Public Utilities Commission (RIPUC), the Pascoag Utility District hereby gives notice of a proposed change in rates filed and published in compliance with R.I.G.L. 39-3-10.

The proposed changes are contained in the exhibits accompanying the filing. The new rates, as proposed, are requested to become effective October 1, 2021. PUD is seeking a rate increase over test year revenue of \$379,332 which translates to a 4.72% increase over test year revenues. There may be increases in rates for all customer classes as well as a decrease to some of the street lighting rates.

Be advised as follows:

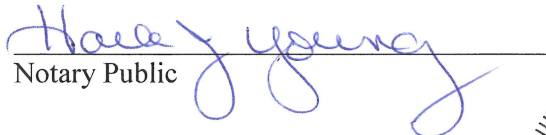
- 1) Pascoag Utility District, incorporated by a special act of the General Assembly, is a quasi-municipal utility within the Village of Pascoag with offices located at 253 Pascoag Main Street, Pascoag, Rhode Island.
- 2) The Electric Department of the Pascoag Utility District operates an electric distribution system providing retail electric service to customers in the Villages of Pascoag and Harrisville, both in the Town of Burrillville, Rhode Island.
- 3) Correspondence for Pascoag Utility District in this case should be addressed to Michael R. Kirkwood, General Manager, Pascoag Utility District Electric Department, 253 Pascoag Main Street, P O Box 107, Pascoag, Rhode Island.
- 4) In accordance with the RIPUC Rules and Regulations, the documents accompanying this filing contain data and information in support of Pascoag Utility District's application. A copy of this filing is at our offices and may be examined by the public during business hours.

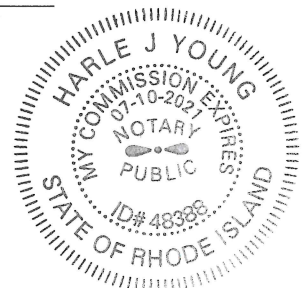


Michael R. Kirkwood, General Manager
Pascoag Utility District

STATE OF RHODE ISLAND
COUNTY OF PROVIDENCE

Subscribed and sworn to before me on the 18 day of March, 2021


Notary Public



**State of Rhode Island and Providence Plantations
PUBLIC UTILITIES COMMISSION**

RE: PASCOAG UTILITY DISTRICT
RIPUC DOCKET NO. _____

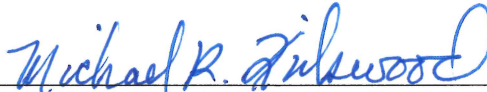
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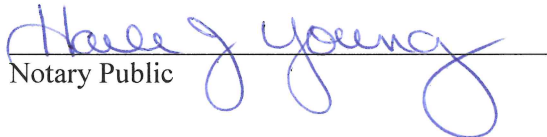
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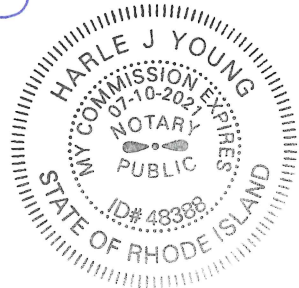
Michael R. Kirkwood, General Manager
Pascoag Utility District

STATE OF RHODE ISLAND
COUNTY OF PROVIDENCE

Subscribed and sworn to before me on the 18 day of March, 2021


Notary Public

TO APPEAR IN "THE BARGAIN BUYER" ON March 30, 2021



**State of Rhode Island and Providence Plantations
PUBLIC UTILITIES COMMISSION**

RE: PASCOAG UTILITY DISTRICT
RIPUC DOCKET NO. _____

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The monthly bill impact on a residential customer using 500 kWhrs would be an increase from \$75.92 to \$79.81, an increase of \$3.90, or 5.13%. The impact on all other customers would be an increase in the range of 0.00% to 8.3%.

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Michael R. Kirkwood, General Manager
Pascoag Utility District

BILL INSERT – TO BE INCLUDED IN APRIL OR MAY BILLS



PASCOAG
UTILITY DISTRICT

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Pre Filed Testimony and Testimony Exhibits of Michael R. Kirkwood

General Manager/CEO

Cost of Service Rate Case

Pre-filed Testimony of Michael R. Kirkwood – Pascoag Utility Cost of Service

1 **Q. Please state your name, title and business address.**

2 **A.** My name is Michael R. Kirkwood. I am the General Manager/CEO of Pascoag Utility District. My
3 business address is 253 Pascoag Main Street, P.O. Box 107, Pascoag, Rhode Island.

4 **Q. What is the purpose of your testimony?**

5 **A.** The purpose of my testimony is to discuss some of the important issues and challenges facing
6 Pascoag Utility District (“Pascoag”) during these next several years, and to address how Pascoag intends
7 to meet such challenges through revenues from its various tariffs for electric distribution service as
8 presented and proposed in this Cost of Service rate case.

9 **Q. In general, what is your view of the current state of the energy industry and how do you plan**
10 **on maintaining flexibility to meet future challenges?**

11 **A.** Having been in this business for over 40 years since starting my career in 1980, I can say I have
12 never been more excited about what we are seeing in the industry today, and the fact that this is becoming
13 one of the most innovative and transformational periods in energy delivery history. Similar to the
14 technological revolution that the telecom industry experienced in the 1980’s, we are seeing the electric
15 grid, including distribution level utilities such as Pascoag, transforming in ways that were not anticipated
16 even a few years ago. My philosophy as we have tried to navigate Pascoag through this challenging
17 environment is to position the company to take advantage of technological improvements when it is cost-
18 effective and efficient to do so, but while also trying to be careful about not being too early an adopter
19 before such new technology settles into a stable and affordable realm. An example of this is in our
20 deployment of AMR meters over the past few years. Although more advanced IMR meters were being
21 deployed by several utilities, we at Pascoag were seeing that there was a plethora of various wired and
22 wireless formats that were often not compatible with each other, and we decided to hold off from

Pre-filed Testimony of Michael R. Kirkwood – Pascoag Utility Cost of Service

1 deploying IMR for a period in order to observe how the technology would evolve and settle. However,
2 we also opportunistically determined that there were companies shifting from AMR to IMR who were
3 disposing of AMR equipment that was still in very good shape. We started in early 2014 by acquiring and
4 implementing a test program with some AMR meters we purchased from a Massachusetts municipal
5 utility that was moving to IMR. We found that the ability to read these AMR meters remotely through a
6 truck-based receiver was significantly more cost effective for us compared to our old method of manually
7 visiting and reading each customer meter each month, and we became convinced that deploying an AMR
8 system throughout our distribution area was an important way to gain efficiency in our operations. We
9 were subsequently lucky enough to find a company that specialized in refurbishing discarded AMR meters
10 and equipment, and reselling those at a very affordable rate. As an example, a refurbished and re-tested
11 residential electric meter could be purchased in bulk from this company at \$20 per meter, which made it
12 substantially cheaper than older manually read meters. For Pascoag, this meant that for roughly \$100,000
13 in total, we could replace all our meters, which we did over a 3-year implementation period. The benefit
14 of going to AMR was that we dropped our meter reading time from approximately 15 person-days per
15 month to only several hours per month. Additionally, this was done with the benefit of improving the
16 accuracy of the billing process, since AMR technology took most human error out of the equation by
17 eliminating the manual processes of meter-reading and inputting the readings to the customer billing
18 system, and made it a completely automated process. You will see in my testimony herein, that within
19 the next five years, we will begin to examine and test an IMR pilot program to evaluate transition to that
20 next stage, but use of the AMR system in the meantime will provide several more years of efficient meter
21 reading while allowing for the IMR technology to mature into a more stable and cost-effective technology.

22 **Q. Would you have any other example of using technological advances to bring efficiencies to**
23 **Pascoag?**

Pre-filed Testimony of Michael R. Kirkwood – Pascoag Utility Cost of Service

1 **A.** Yes. Since our electrical connection to the regional grid through feeder lines from National Grid
2 were beginning to meet their limits during peak conditions, Pascoag commissioned National grid to
3 perform a system impact study to evaluate alternatives for increasing the transfer capability across their
4 system in order to continue to reliably service the Pascoag load. As more fully explained in last year's
5 Docket D-20-11, which was Pascoag's request for approval for long term financing through the Rhode
6 Island Infrastructure Bank for a non-wires alternative solution, Pascoag chose the solution that included
7 a reconfiguration of its substation to allow greater electrical capacity across the National Grid lines during
8 non-contingency conditions, together with a 3 megawatt/9 megawatt-hour battery-storage device that
9 would allow Pascoag to maintain the delivery of energy even under N-1 emergency conditions during peak
10 load times. As more fully explained in Docket D-20-11, deploying this innovative solution avoided an
11 alternative that would have cost Pascoag's customers at least \$6 million more in expenses from National
12 Grid for rebuilding and increasing the capacity of their two feeder lines. The non-wires alternative
13 reduced the expected costs substantially as compared to the other alternatives, and the financing cost of
14 less than \$115,000 annually to implement this solution is further articulated and included in Mr. Bebyn's
15 testimony as part of Pascoag's overall cost of service and rate change request.

16 **Q. Is Pascoag's 5-year Capital Budget process working as expected, and does the annual funding**
17 **level of approximately \$306,000, as previously approved in Docket No. 4341, provide adequate**
18 **resources for maintaining a reliable electric system for its customers. As part of your answer, please**
19 **also explain Pascoag's fleet replacement program.**

20 **A.** Yes, the 5-year Capital Budget process has exceeded our expectations in helping us to maintain
21 our excellent record of reliability. As an example, an electric distribution company is very capital intensive,
22 and requires many specialized and non-specialized fleet vehicles to carry out its work in maintaining and
23 improving system reliability. Pascoag maintains all its equipment, including its vehicles, for maximum

Pre-filed Testimony of Michael R. Kirkwood – Pascoag Utility Cost of Service

1 reliability, but due to the heavy duty use of such equipment, Pascoag includes replacement of its fleet
2 vehicles as part of its normal business practices when we develop our 5-year capital “look forward” plan.
3 During the past ten years, we have used our capital budget funds to replace, in a staggered fashion, each
4 of our three bucket trucks used for line work, with each new truck providing a higher level of reliability as
5 well as lower emissions due to new EPA requirements for diesel engines. We have also been able to
6 replace several other service vehicles during this period such as a dump truck, an arborist bucket truck,
7 and a tree chipper, all of which help us run our operations efficiently. The capital budget also helps us
8 fund computer replacements, meters, street lights, poles, transformers, distribution wire and cable, and
9 many miscellaneous items each year. We also used capital funds since the last rate case to move from
10 manual meter technology to an AMR system that has provided huge efficiency benefits, as well as being
11 extremely cost efficient as described in more detail above. We have now replaced every meter on our
12 system, approximately 4,900 meters in all, over a multi-year period, which allowed us to drastically reduce
13 man-hours dedicated to manual meter reading, and to deploy those labor resources to more useful
14 maintenance and operations work. Since our last rate case, we also used our capital funds to implement
15 a program to completely replace our customer information, accounting and work management system.
16 After an exhaustive search and RFP process, we chose and implemented NISC’s iVue system, which has
17 provided substantial benefits in ease of use for our customers and employees, more meaningful and
18 efficient ability to access data for analytical and reporting purposes, and better coordination with the
19 operations side of our business. Major expenditures expected throughout the upcoming five-year period
20 include substation enhancements and maintenance, IT System reliability upgrades, and a study or pilot
21 program to examine the possibility to move from our AMR meters to a real-time based IMR meter
22 technology, also as described in more detail above. Pascoag, as part of its annual budget cycle and
23 included in this cost of service and rate change request, has developed a new 5-year capital plan which
24 has the following fleet vehicle replacements planned:

Pre-filed Testimony of Michael R. Kirkwood – Pascoag Utility Cost of Service

1	2021	Replacement of 2003 digger derrick	\$250,000
2	2022	Replacement of 2011 arborist wood chipper	\$ 50,000
3	2023	Replacement of 2015 meter technician vehicle	\$ 40,000
4		and 2008 plow truck	\$ 60,000
5	2024	Replacement of 2011 arborist bucket truck	\$240,000
6		and 2017 AGM 4-wheel drive vehicle	\$ 50,000

7
8 This capital program helps keep a solid fleet of vehicles available to continue to provide Pascoag's
9 customers with reliable service. The bucket trucks, digger derrick, and arborist truck are some of the most
10 expensive pieces of equipment owned by Pascoag, but their value cannot be underestimated as was
11 evidenced in the incredible duty they needed to perform during the recovery from storms such as Tropical
12 Storm Irene, Hurricane Sandy as well as many other significant storms that seem to be hitting the area
13 more and more frequently due to global climate change. As stated above, Pascoag continues to maintain
14 all its vehicles to an excellent standard, but based on the heavy daily duty use of these vehicles, Pascoag
15 strives to implement a program that anticipates the vehicles reaching the end of their reliable service lives
16 and replaces them accordingly.

17 Our overall 5-year capital program for the years 2021 through 2025 can be seen in Exhibit MRK-1. Per
18 this exhibit, the average of the capital requirements for the upcoming 5-year period is expected to remain
19 the same as our currently allowed capital component of our rate structure at a funding level of \$306,200
20 per year. Pascoag therefore believes that continuing to fund a capital reserve account of \$306,200
21 annually will allow the District to continue its excellent capital refurbishment and improvement program
22 and maintain the high level of reliability its customer base has enjoyed over the years.

23 **Q. Does Pascoag have any recent information regarding its largest customer, Daniele Prosciutto,**
24 **Inc. ("DPI")?**

Pre-filed Testimony of Michael R. Kirkwood – Pascoag Utility Cost of Service

1 **A.** Yes. Pascoag had been very concerned during our last rate case in 2012 that we were about to
2 lose DPI as a customer due to their construction of a new high tech meat processing plant outside of our
3 service territory. We are happy to report, however, that DPI has enjoyed such a large demand for their
4 products that they have kept their Pascoag facilities in operation in addition to their new plant, and we
5 believe they intend to keep the Pascoag buildings in operation for the foreseeable future. DPI has made
6 capital improvements to the three facilities in our service territory and although their load and therefor
7 our revenues have been reduced fairly significantly over the past few years due to their new facility, they
8 still remain our largest customer, and we hope they will be around for many years to come. In that light,
9 we have worked with DPI to make their Pascoag buildings more energy efficient with LED lighting projects,
10 etc., and will continue to do so as opportunities to work together in this manner arise. In this rate filing,
11 we have included an estimate of their recent load history and expect similar continued operations in the
12 future and have incorporated those estimates in Pascoag's proposed cost of service and rate change
13 request.

14 **Q. As part of Pascoag's overall review of its cost of service and rate design, do you propose any**
15 **changes to your commercial and industrial classes of customers?**

16 **A.** Yes. After our cost-of-service and rate case filing in RIPUC Docket 4341 in 2012, Pascoag received
17 some complaints from our small commercial customers who happened to exceed annual peaks of 15 kW
18 but had lower than average capacity factors. They believed they were being charged a disproportionately
19 high rate considering their usage of lower kWh vs. higher peak kW. In conferring with Mr. Bebyn during
20 preparation of this instant proceeding, we determined that such customers may have a legitimate cause
21 for complaint due to the distribution charges for them being billed the same as large commercial and
22 industrial customers, where cost recovery comes solely from a \$/kW demand component. As an example,
23 a small business with sporadic usage such as a sun tanning booth business, which utilizes high-energy

Pre-filed Testimony of Michael R. Kirkwood – Pascoag Utility Cost of Service

1 output for brief periods of time, were facing distribution charges based solely on their kW peak usage,
2 and which did not resemble the overall allocation of kWh utilized by more average customers like
3 convenience stores, etc. We have tried to rectify the problem those customers faced by proposing
4 revisions in this filing for our commercial and industrial classes as follows: Small Commercial B, which is
5 under 15 kW and has a distribution cost component based solely on \$/kWh similar to our small
6 commercial rates established in 2012; General Service Commercial which is over 15 kW but under 200 kW
7 and has a distribution cost component based on 50% \$/kWh and 50% \$/kW (this is the rate which aims to
8 solve the problem the lower capacity factor businesses had been facing), and Large General Service
9 Commercial and Industrial which is over 200 kW and has a distribution cost component based solely on
10 \$/kW as per standard rate design for large customers and as consistent with our rates for large customers
11 established in 2012. Mr. Bebyn in his testimony will discuss the design elements used to allocate Pascoag's
12 costs into these commercial and industrial rate buckets, which we feel are much more representative and
13 use a better allocation of costs across the commercial classes based on size and type. We believe this
14 stratification of costs is more fairly allocated across the various businesses in our commercial and
15 industrial customer base in this filing.

16 **Q. Also, as part of Pascoag's overall review of its cost of service and rate design, do you propose**
17 **any changes to your net metering policy?**

18 **A.** Yes. Recently, Pascoag became aware that the net meters that were installed for its first seven
19 net metered customers over the past several years were not recording total usage for the customer the
20 way Pascoag had originally intended per its policy currently on record. With the current metering set-up
21 which utilizes one net meter attached to the relevant generator on the customer side of the meter, any
22 generation provided by the customer generator is netted first against the customer's actual usage.
23 However, the existing policy intends for the customer generation only to be credited for Last Resort

Pre-filed Testimony of Michael R. Kirkwood – Pascoag Utility Cost of Service

1 Service (formerly Standard Offer Service) for what is being generated without first netting that generation
2 against customer load. The current application with one net meter means the customer is being credited
3 the full retail rate for any house load reduced by such generation. Pascoag has determined that the only
4 way to ascertain the true customer load is to set-up a two-meter system for any future net metering
5 applications. With a two-meter installation, Pascoag will be able to determine independently the full
6 customer load at the residence, as well as the full generation of the PV, wind or other Pascoag approved
7 co-generation system. In the proposed revised net metering policy, Pascoag has made minor
8 modifications to the policy to make the intended use of two meters evident. We also propose that the
9 existing seven customers be grandfathered under the current arrangement since that has been what they
10 have been accustomed to in terms of credits over the past several years.

11 **Q. Does this conclude your pre-filed testimony?**

12 **A.** It does.

Attestation – Michael R. Kirkwood



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UTILITY DISTRICT

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**STATE OF RHODE ISLAND
PROVIDENCE, SC**

**PUBLIC UTILITIES
COMMISSION**

**IN RE:
PASCOAG UTILITY
DISTRICT:**

Docket No: _____

ATTESTATION

OF FINANCIAL DATA PURSUANT TO RULE 2.7

I Michael R. Kirkwood, General Manager/CEO of the Pascoag Utility District, do hereby attest to the accuracy of the test year financial data presented in the cost of service and other financial statements; that such data purports to reflect the books of the company, and the results of operations; and that all differences between the books and the test year data, and any changes in the manner or recording an item on the Company's books during the test year, have been expressly noted.

Dated: March 17, 2021

**Prefiled Direct Testimony
of
David G. Bebyn, CPA**

**Pascoag Utility District
Docket _____**

March 2021

1 INTRODUCTION

2

3 **Q. Please state your name and business address for the record.**

4 A. My name is David G. Bebyn CPA, and my business address is 21 Dryden Lane,
5 Providence, Rhode Island 02904.

6

7 **Q. By whom are you employed and in what capacity?**

8 A. I am the President of B&E Consulting LLC. (B&E). B&E is a CPA firm that
9 specializes in utility regulation, expert rate and accounting testimony, school budget
10 reviews and accounting services.

11

12 **Q. Mr. Bebyn, have you testified as an expert accounting witness prior to this**
13 **Docket?**

14 A. Yes. I have provided testimony on rate-related matters before utility commissions in
15 Rhode Island and Connecticut. Regarding the Rhode Island Public Utilities Commission, I
16 have prepared testimony and testified in the Pascoag Utility District's (PUD) last rate
17 filings in Docket #4341 in support of the adjusted test year, rate year and rate design. I also
18 prepared testimony on behalf of the Block Island Utility District in Docket #4975 in
19 support of the adjusted test year and rate year. In addition to rate filings before the
20 Commission, I provided testimony supporting Pascoag Utility District's last financing
21 request with the Division in Docket #D-20-11.

22

23 **Q. What is your educational background?**

24 A. I received my Bachelors of Science Degree in Accounting (BSA) from Rhode Island
25 College. I became a Certified Public Accountant in 2000 after successfully passing the
26 CPA exam.

27

28 **Q. What is the purpose of your testimony?**

29 A. B&E was engaged by PUD to provide testimony in support of its rate request. My
30 testimony includes a presentation of the Test Year, Rate Year Cost of Service, rate design,
31 and revenue check along with ratepayer impact associated with this rate request.

1 **Q. What are the major reasons for requesting rate relief at this time?**

2 A. PUD last filed for rate relief in July of 2012, and the rate year was the FYE December
3 31, 2011 (Docket 4341). PUD also files yearly an adjustment to the Standard Offer Rate,
4 Transition Charge and Transmission Charge. This yearly filing, however, only covers the
5 cost of purchasing power. After nine years of almost level revenue and normal expense
6 increases, PUD has started to experience losses when adjusting for regulatory adjustments.
7 The Test year will show that expenditures and funding of reserves exceed current revenues.

8
9 Another reason for this rate request is that PUD has acquired new debt to cover eligible
10 energy efficiency projects. PUD will be expanding its substation facility as a non-wires
11 alternative to rebuilding the two feeder circuits from National Grid currently servicing
12 PUD. PUD has already received Division approval, in Docket D-20-11, to enter into a
13 subsidized (20% below-market-rate) loans with the Efficient Building Fund administered
14 by Rhode Island Infrastructure Bank (RIIB). PUD will be covering debt Service Payments
15 with its Capital Fund until the PUD receives new rates in this filing.

16
17 **Q. What increase is PUD requesting in this filing?**

18 A. Pascoag is requesting an increase in revenue requirement of \$379,332, a 4.72%
19 increase over the test year revenue. This increase represents a 13.78% increase over the
20 adjusted rate year revenue (excluding Pass-Through revenue) at current rates. The
21 13.78% increase equates to about a 1.5% increase per year since the last base rate increase.

22
23 **Q. Will all rates increase by 13.78%?**

24 A. No. First of all, not all revenue is from tariff rates which is why the increase over the
25 test year is only 4.72%. Second, I have taken the Rate Year revenue requirement and
26 using a functional cost allocation model, I have calculated new rates for all customer
27 classes. Furthermore, I have made some customer classification changes in light of Docket
28 4545, which covered rate design issues. (See Schedule DGB-RD-1 thru 5 for these rate
29 design issues).

30
31 **Q. Does that conclude your introduction?**

32 A. Yes.

1 **Q. What would you like to discuss next?**

2 A. I would like to review my test year adjustments and the rate year revenue requirement.

3

4

TEST YEAR (JUNE 30, 2020)

5

6 **Q. What test year did you use?**

7 A. I used the test year July 1, 2019 to June 30, 2020.

8

9 **Q. Please provide the Commission with the detailed steps you took to develop the**
10 **test year.**

11 A. I obtained the detailed trial balances and subtracted the year-to-date balances at June
12 2019 from the final account balances in December 2019 to determine the July 2019
13 through December 2019 activity (DGB-TY-3). The resulting balances were added to the
14 year-to-date June 2020 trial balance to determine the twelve-month test year balances
15 ending June 2020.

16

17 **Q. What adjustments did you make to convert the June 30, 2020 financial**
18 **statements prepared on a Generally Accepted Accounting Principles (GAAP) basis to**
19 **arrive at a normalized “rate making basis” test year?**

20 A. I made sixteen adjustments to the test year prepared on a GAAP basis to present the
21 test year on a normalized “rate making basis” as follows:

22

23 A. Reclassified and normalized electric charges by customer class to revenue source
24 by rate source. As presented In Pascoag’s 2020 Annual Reconciliation of the
25 Standard Offer Service Rate, Transition Adjustment Factor and Transmission
26 Adjustment Factor filing, usage levels were set at the FY December 2019 levels.
27 (See Schedule DGB-TY-).

28

29 B. Removed interest income earned on monies held in the restricted accounts
30 required by the Rhode Island Public Utilities Commission (RIPUC). The
31 restricted accounts required by the RIPUC cover Purchase Power and Capital
32 reserve.

1 C. Grant revenue is not available to pay for normal operations. This grant revenue is
2 also not expected to reoccur. The Mutual Aid revenues are a revenue source that
3 is not expected to reoccur. Therefore, I have removed all of the grant and mutual
4 aid revenues and expenditures from the GAAP basis financial statements.

5
6 D. Removed the Defined Benefit adjustment, reflecting the year-end accrual in the
7 obligation because PUD is regulated on a cash basis.

8
9 E. Added the capitalized labor for Operations and Maintenance to the test year,
10 because PUD is regulated on a cash basis.

11
12 F. Increased the capital expenditure to reflect the level granted and required to be
13 restricted in the last rate filing.

14
15 G. Removed all depreciation expenses from the test year because PUD is regulated on
16 a cash basis.

17
18 H. Added the capitalized labor for Operations and Maintenance to the test year, once
19 again because PUD is regulated on a cash basis.

20
21 **Q. Mr. Bebyn, in your professional opinion, does your adjusted test year present a**
22 **proper normalized test year?**

23 **A.** Yes, I believe that the adjusted, normalized test year that I have prepared for this filing
24 (DGB-TY-1) fairly presents the operations of PUD in a normal year on a ratemaking basis
25 with currently approved rates.

26
27 **Q. Did you complete any other reviews to prepare your test year adjustments?**

28 **A.** Yes, I did. I prepared a three-year analysis of the actual (audited) revenue and
29 expenses for the years 2017, 2018, 2019 & TY 2020 (unaudited). Major variances were
30 investigated to determine if an adjustment was needed.

1 **Q. Did you include a schedule of the three-year comparison with this testimony?**

2 A. Yes, see Schedule DGB-TY-2.

3
4 **Q. Did you prepare any other schedules in support of the test year?**

5 A. Yes, I did. I prepared Schedule DGB-TY-1a to detail the adjusted test year revenues
6 by source, reflecting the rates approved in Docket #4341. Sales volumes and customer
7 counts by rate class for the test year were also presented. I also prepared Schedule DGB-
8 TY-1b to detail my review of kW and kWh totals by customer class to determine the
9 normalized test year consumption level. The calendar year ending 2019 was a better fit to
10 the downward industrial trend without any impact of consumption reduction due to
11 COIVD, which makes up part of the usage for a fiscal year ending June 2020.

12
13 **Q. Did you prepare any other schedules?**

14 A. Yes, I did. I prepared a test year balance sheet, income statement and a statement of
15 changes in retained earnings (Schedule DGB-TY-4, the unadjusted test year column of
16 Schedule DGB-TY-3, and Schedule DGB-TY-5, respectively). This information is required
17 since the test year does not coincide with the latest fiscal year shown on the annual report.

18
19 **Q. Does that conclude your testimony of the test year?**

20 A. Yes.

1 **REVENUE REQUIREMENT**

2
3 **Rate Year - (July 1, 2019 – June 30, 2020)**

4
5 **Q. Mr. Bebyn, in what order would you like to review your rate year adjustments**
6 **for revenue requirement?**

7 A. I prefer to start with the revenue accounts (see Schedule DGB-RY-2). After reviewing
8 revenues and making the appropriate adjustments, I will review the expense accounts and
9 explain any rate year adjustments that are needed (see Schedule DGB-RY-3).

10
11 **Revenues:**

12
13 **Q. Please explain how you calculated your rate year revenue levels.**

14 A. PUD received revenue in the test year from sixteen sources (including three pass-
15 through revenue accounts). This presentation here in my testimony, I have combined these
16 revenue accounts into five related classifications.

Pass-through Revenues	\$5,286,265	60.89%
Demand/Distribution charges	2,089,919	29.69%
Customer charges	489,630	6.96 %
Other revenue	65,758	0.93 %
Miscellaneous revenue	107,364	1.53 %
	<hr/>	
TOTAL TEST YEAR REVENUE	\$8,038,936	100.0 %

17
18 The largest revenue classification is pass-through revenue (60.89% of total revenue) which
19 for this rate filing has, along with the related pass-through (purchase power) expense, been
20 eliminated from the rate year revenue requirement. See the section on pass-through
21 revenue later in this testimony.

22
23 The second largest revenue source is the service charges for both demand and distribution
24 of electricity that represents 29.69% of the total revenue in the test year. The other three
25 sources of revenue account for approximately 8% of the total adjusted test year revenue.

1 **Q. Mr. Bebyn, pass-through revenue is PUD's largest revenue source. Would you**
2 **please explain how you analyzed Standard Offer, Transmission and Transition**
3 **revenue?**

4 A. Certainly. I eliminated this pass-through revenue from the rate year revenue
5 requirement. The rates for these revenue sources are set separately from the other tariff
6 rates as part of a year-end filing before the PUC. Purchased power and related costs are
7 treated as a pass-through charge to the ratepayers. To recover these costs, the upcoming
8 period's costs are estimated. This estimate is adjusted by a true-up of the prior periods
9 when actual sales are compared to actual purchase costs.

10

11 Prior to this filing, Pascoag filed their year-end report (Docket 5083) in November to set
12 the rates for the Standard Offer, Transmission and Transition revenues. Therefore, since
13 these rates for 2021 will be set by the filing of docket 5083, I eliminated both pass-through
14 revenues and pass-through costs from consideration of PUD's base rate calculation.

15

16 **Q. Would you please explain how you projected the rate year revenue level for**
17 **demand/distribution charges?**

18 A. Yes. Distribution charge revenue includes Kwh usage charges for residential and
19 commercial customers, while demand charge revenue includes Kw demand for industrial
20 customers. Rates have been the same for the past nine years. Over the past four years, this
21 revenue source has only varied about \$108,000, which is 5% of this revenue source.

FY 2017	\$2,059,548
FY 2018	2,167,442
FY 2019	2,089,945
FYE June 2020	2,076,693

22

23 Most of the variation appears only to have occurred between 2018 and 2017. Furthermore,
24 the kWh analysis on DGB-TY-1b shows that this spike was exclusively driven by
25 residential sales while commercial and industrial were down each year. To project the
26 demand/distribution revenue level for FYE 2022, I kept this account at the test year levels
27 since they were set with the calendar year ending 2019, which was a better fit to the
28 industrial down tread without any impact of consumption reduction due to COIVD which
29 make up part of the usage for a fiscal year ending June 2020. This setting of the Test Year

1 for the Rate Year was also consistent with what Pascoag had filed for in the most recent
2 year-end pass-through filing.

3
4 **Q. The third most important revenue classification is customer charges. Would you
5 please explain your calculation of rate year levels for the customer charges?**

6 A. Customer charge revenues have increased by a modest amount since the last Docket.
7 The level allowed in Docket #3546 was \$460,698. The actual test year customer charge
8 revenue for the FYE June 30, 2020 was \$489,630. The difference would constitute less
9 than 1% growth per year since the last rate docket. The test year revenue already reflects
10 the ending June 2020 counts, so no adjustment was made.

11
12 **Q. The next largest classification of revenue is other revenues. How have you
13 projected these revenues?**

14 A. This classification includes Public street lighting, private street lighting and power
15 factor. These revenues were once again left at test year. There was no adjustment for
16 either public or private street lighting. There was also no adjustment to the Power Factor
17 surcharge for the rate year.

18
19 **Q. What is your projected Rate Year Revenue at current rates?**

20 A. I have projected \$2,752,671 as shown on Schedule DGB-RY -2.

21
22 **Q. Does that include your revenue analysis?**

23 A. Yes, it does. Next, I would like to discuss my expense adjustments (Schedule DGB-
24 RY -3).

1 **Expenses:**

2

3 **Q. Mr. Bebyn, would you please explain how you calculate expense balances?**

4 A. Yes. First, I eliminated the purchase power (pass-through) related expense accounts
5 as follows:

6

<u>ACCOUNT #</u>	<u>ACCOUNT</u>	<u>TY BALANCE</u>
<u>Pass Through Related:</u>		
555.000	Purchase Power	\$3,733,562
555.500	Power Supply Expense	2,340
565.000	Transmission	1,550,363
	Total	<u>\$ 5,286,265</u>

7

8 Purchase Power, Power Supply and Transmission expenses are all pass-through related
9 expenses. As I did with the pass-through revenue, I have eliminated the purchase power
10 related expenses. The minor difference in the amount of pass-through revenue compared
11 to pass-through related expense is due to estimating differences and, as described in the
12 section on revenues, are used in the year-end filing to determine the subsequent year's
13 Standard Offer, Transmission and Transition pass-through rates.

14

15

Payroll Expense

16

17 **Q. What expense accounts did you review next?**

18 A. The next area that I looked at was payroll. Payroll costs are allocated to various
19 expense accounts based upon where the employees worked during the day. Administration
20 and customer service employees mainly stay with the customer record/collection account
21 and administrative general salaries account. The operations employees are spread over the
22 various operations and maintenance accounts. These employees are allocated to the various
23 accounts based upon the timesheet/work order system.

24

25 This work order system also tracks transportation charges and material. These additional
26 charges are also included in the various operations and maintenance accounts. A
27 reconciliation breaking down payroll compensation, transportation charges and material

1 expenses are provided with Schedule DGB-RY-4, so the increase/decrease in these
2 amounts could be easily determined.

3
4 This analysis summarizes the payroll amount from the test year as shown on my Schedule
5 DGB-RY-4 and reconciled it to the actual payroll paid to PUD's employees per Schedule
6 DGB-RY-4a.

7
8 **Q. How did you calculate the rate year level for the payroll accounts?**

9 A. Using the test year information per employee as a base (see Schedule DGB-RY-4a), I
10 prepared a list of employees which ties into the W-2. I further reviewed the list of
11 employees to determine the amount of overtime and standby charges to be separated to
12 adequately reflect the employees and their annual salaries. I then increased all of the
13 salaries for the full-year impact of the known and measurable 3% to 4% salary increases
14 given to the employees in FYE 2021 (the interim year). Next, I increased the interim year
15 salary levels by 3% to 4% for the anticipated rate year salary levels.

16
17 The Arborist 2nd position was also eliminated since the second Arborist 2nd position was
18 now covered by the full-time utility worker position in the interim and rate year. The
19 Schedule shows the System Tech with one full position for the interim and rate year while
20 the test year had a retiring and new replacement working part of the year, respectively. The
21 rate year listing of employees and count is sufficient to cover PUD's operations.

22
23 The total salary level for the rate year for all employees is shown on Schedule DGB-RY-
24 4a. The total salaries were then applied to the summary payroll compensation amount on
25 Schedule DGB-4. This subtotal was then added to the rate year level for transportation and
26 materials and allocated to the various expense accounts listed on Schedule DGB-RY-4.
27 Lastly, the resulting rate year levels were posted to the summary expense Schedule DGB-
28 RY-3. The adjustment from test year to rate year uses the symbol "B" on Schedule DGB-
29 RY-3.

1 Items Averaged over Five Year

2

3 **Q. What types of accounts have you addressed as a group?**

4 A. Many of these accounts have no specific trend in increases or decreases. Furthermore,
5 these accounts vary significantly from year to year. The sum of the adjustments for these
6 various accounts was a reduction of \$9,373 in expenses. These accounts are shown on my
7 Schedule DGB-RY -3 with an adjustment symbol "C."

8

9 Items Left at Test Year Levels

10

11 **Q. Are there any other accounts that you addressed as a group?**

12 A. Yes. I felt that it was reasonable to save rate case time and money to leave many
13 smaller accounts at the test year levels. These accounts are shown on my Schedule DGB-
14 RY-3 as accounts that have no adjustment (in the adjustment column) from the adjusted
15 test year level to the rate year level.

16

17 **Q. In what order would you like to analyze the remaining accounts?**

18 A. It is easier for me to go in the same order as the trial balance so that I don't miss any
19 accounts.

20

21 Custodial Expense (Account 921.010)

22

23 **Q. What account would you like to discuss next?**

24 A. This account is covered by an outside provider. The interim year contract increased
25 \$5,000 due to the additional time required to cover the expanded cleaning from COVID
26 requirements. Also, more cleaning supplies were needed, which resulted in an additional
27 increase.

1 Administrative Expense Transfer (Account 922.000)

2
3 **Q. What would you like to discuss next?**

4 A. Administrative Expense Transfer. PUD provides both electric and water utilities.
5 These two services are segregated by two independent divisions. The electric division is
6 regulated by the RIPUC, while the water division is not. To avoid running two separate
7 payrolls for the various administrative and customer service employees, all employees who
8 work for both divisions are paid thru the Electric Division.
9 Instead of netting the reductions for portions allotted to the water division to the various
10 payroll-related and benefits accounts, this account was established to provide an
11 expenditure offset. The allocation of these expenses to the water division is detailed on my
12 Schedule DGB-RY -7. The allocation includes salary, benefits and pension contributions.
13 Each position is allocated separately from the other based upon work performed. Based
14 upon Schedule DGB-RY -7, the Administrative Transfer Expense's proper balance for the
15 rate year is \$(127,422).

16
17 **Q. I believe that you have completed your review of the administrative transfer**
18 **expense. What would you like to discuss next?**

19 A. Outside Services – Legal. The test year is a result of timing between expenditures
20 between fiscal periods. This has resulted in a test year level of about \$20,000. Using a
21 three-year average would have resulted in a cost of around \$38,000, but this level of
22 funding would be too high since FY 2018 had a significant project. The average of FY
23 2017 and FY 2019 would result in a \$25,000 in cost, which is the typical level of expense
24 for this account. The rate year increased to \$25,000, of which none of this expense includes
25 any amount to cover this rate filing. That will be addressed in the Rate Case expense.

26
27 **Q. What did you use to base the rate year amount for the Outside services-auditing?**

28 A. The rate year amount reflects the costs from a new three-year contract for auditing
29 services. The rate year expense for audit services will be \$36,000.

1 **Q. What did you use to base the rate year amount for the Outside services-**
2 **computer/IT?**

3 A. The rate year amount reflects the costs of implementing additional cybersecurity. The
4 rate year expense for computer services will be \$109,480.

5
6 **Q. How did you calculate the rate year amount for the Rate Case?**

7 A. I prepared Schedule DGB-RY -10, which shows the rate year calculations for the rate
8 case. Since the prior Docket was filed over eight years ago, there was no amortized rate
9 case expense for the test year. The estimated total for the rate filing was divided by three to
10 recover the rate case expense over three years. These calculations result in an adjustment
11 of \$28,667 for the rate year.

12
13 **Q. Has PUD deferred the cost of other regulatory filings at the DPUC or PUC into**
14 **the rate case expense account?**

15 A. No, although PUD has incurred regulatory expense since the last full filing docket,
16 these are relating to the year-end status filings, demand-side management program and
17 other miscellaneous DPUC and PUC dockets. All of these regulatory costs were charged
18 to current operations as incurred and not deferred. Furthermore, these filings were handled
19 internally with PUD staff.

20
21 **Q. What is the next account that you would like to review?**

22 A. The Good Neighbor Energy Fund has been evaluated and projected for the rate year at
23 an estimated \$6,000. The additional increase is due to Pascoag hosting 2021, which is part
24 of the rate year.

25
26 **Q. How have you calculated Property Insurance expenses?**

27 A. I prepared Schedule DGB-RY -8, which shows the interim year and rate year
28 calculations for the various insurances listed under property insurance. The interim year
29 rates shown reflect the amounts from actual invoices for all line items except "License &
30 Permitting," which was left at the test year level. The rate year was calculated by
31 increasing the interim year by 5%. This amount was the same percentage increase from
32 the test year to the interim year.

1 Pascoag only receives one bill and rate for the entire company. As a result, this account
2 must be allocated between water and electrical. Pascoag uses an allocation factor of 80%
3 electric and 20% water. These calculations result in a rate year expense of \$54,320.

4

5 **Q. The next three accounts cover employee benefits. How did you project these**
6 **accounts for the rate year?**

7 A. The first of these accounts, entitled "Benefits/injuries and damages," covers the
8 Workers Compensation premium. The rate year balance maintained the invoice amount for
9 the interim year. This resulted in a reduction of \$15,218 for the rate year.

10

11 The Benefits flex expenditure for the past three years has generated a credit that is not
12 expected to reoccur in the rate year. This resulted in an adjustment of \$1,104 for the rate
13 year.

14

15 The last of the benefit account covers health, dental, long-term health & disability, vision
16 and life insurance. I prepared Schedule DGB-RY-5, which shows the rate year
17 calculations for the various insurances listed under property insurance. The Schedule
18 presents the monthly rates for each of the various insurances. The Schedule also presents
19 the costs by employee.

20

21 The rates used on this Schedule are based on the 2020 rates. The 2020 rates have been
22 increased for health and dental by 8%. The long-term health & disability, vision and life
23 insurance rates, however, were not increased. These calculations result in a rate year
24 expense of \$236,144.

25

26 **Q. Mr. Bebyn, Do the employees pay any contribution towards these employee**
27 **benefits?**

28 A. Yes. Employees contribute 20% of the cost towards Health and Dental insurance and
29 20% for vision insurance. The monthly premiums listed on schedule DGB-RY-5 have
30 already been adjusted to reflect these employee contributions.

31

1 **Q. It appears that the next account is Schools and Seminars. How did you calculate**
2 **the rate year level for this account?**

3 A. I prepared Schedule DGB-RY-9, which shows the rate year calculations for Schooling
4 and Seminars' various expenditures. This major line item for this account had been the
5 Operation line item. This line item is used to allocate a portion of the linemen payroll to
6 cover the hours spent attending lineman training courses. The payroll allocation also is
7 reflected on Schedule DGB-RY-4.

8
9 The remaining line items cover seminars and employee continuing education. Many of
10 these items had to be reduced in the interim year due to financial concerns but could return
11 to normal levels from savings from employee completion of degrees and training.
12 This resulted in an adjustment of \$(3,008) for the rate year.

13
14 **Q. It appears that the next account that must be reviewed is Health Care Other**
15 **expense. How did you calculate the rate year level for this account?**

16 A. This account covers the health and dental care insurance for the PUD board. Prior to
17 Docket 4341, Pascoag had allowed any PUD Commissioner to participate and included the
18 actual costs of this account's policies. As part of the Settlement agreement for Docket
19 4341, Pascoag and the Division agreed that Commissioners who currently have health care
20 would be grandfathered in and Commissioner not presently receiving health care, or any
21 new Commissioners, would only be able to receive an annual stipend of \$3,000 in place of
22 participating in the plan.

23
24 There is only one board member who is eligible to participate in the health care plan. The
25 Rate Year cost of the policy is \$8,580.96. The Rate Year cost of the stipend for four
26 remaining ineligible board members is \$12,000. These expenses are allocated between
27 electric and water using the same 80% electric 20% water split. Considering all of these
28 factors, this calculation results in a rate year expense of \$16,465.

1 **Q. The next account worthy of detailed review is the Defined Benefit Plan (DBP)**
2 **Contribution. Would you please explain how you estimated the DBP contribution in**
3 **the rate year?**

4 A. Certainly. PUD contributes towards an employee's DBP based upon 10% of their
5 base salary. To calculate the rate year amount, I used the rate year payroll and salary
6 figures from Schedule DGB-RY-4a, to which I applied the 10% contribution rate. I
7 prepared Schedule DGB-RY-6, which shows the rate year calculations for the DBP
8 contribution. These calculations result in a rate year expense of \$141,821.

9
10 **Q. Did you make any adjustments to the rate year future capital improvement or**
11 **Storm Contingency?**

12 A. No. Mr. Kirkwood, in his testimony, goes into greater detail about these accounts'
13 activity. No changes to the funding levels are expected in the current five-year capital plan.

14
15 **Q. How did you calculate the payroll tax and unemployment security for the rate**
16 **year?**

17 A. I prepared Schedule DGB-4b, which shows the rate year calculations for the social
18 security and medicare payroll taxes. This Schedule uses the rate year payroll and salary
19 figures from schedule DGB-4a and lists the amounts by employee. The General
20 Manager's FICA tax was capped to the maximum earnings of \$137,700, the projected
21 FICA cap for 2021. These calculations result in a rate year expense of \$102,592.

22
23 **Q. How did you calculate the debt service for the rate year?**

24 A. As mentioned in my introduction, PUD is seeking funding to cover new debt which
25 PUC acquired to pay for eligible energy efficiency projects. PUD will be expanding its
26 substation facility as a non-wires alternative to rebuilding the two feeder circuits from
27 National Grid currently servicing PUD. PUD has already received Division approval, in
28 Docket D-20-11, to enter into a subsidized (20% below-market-rate) loans with the
29 Efficient Building Fund administered by Rhode Island Infrastructure Bank (RIIB). The
30 annual funding will require \$113,600 per year to cover both principal and interest
31 payments. The first payments are due during the interim, so PUD will be covering debt
32 Service Payments with its Capital Fund until the PUD receives new rates in this filing.

1 **Q. Mr. Bebyn, what have you done to address the debt service coverage for the rate**
2 **year?**

3 **A.** PUD must maintain a 125% coverage on the revenue bonds required by the RIIB bond
4 indentures. The additional 25% above what has been requested for debt service would be
5 \$28,400. While the capital fund has a residual cash balance, this residual balance cannot
6 be factored into the yearly coverage calculation. This coverage must therefore come from
7 current year revenues. One source of this revenue comes from debt service funding.

8 Another revenue source would be to request that the current year capital funding be used as
9 an additional source to provide the funding for the debt service coverage portion. This
10 approach is similar to how Narragansett Bay Commission's (NBC's) & Woonsocket Water
11 Division's (WWD) fund their debt service coverage.

12
13 The application of this funding approach allows NBC's IFR(Capital) funds earmarked for
14 debt service coverage for the current year and then are used the following year for the
15 capital outlays. As long as current year capital outlays are covered from the prior year
16 IFR/Capital cash reserve balance, the current year IFR/Capital funding could be used as
17 this additional debt service coverage allowance. Using both the Capital and debt service
18 current year funding, PUD would be able to make the coverages each year as shown in
19 Schedule DGB-RY-11.

20
21 **Q. Does that conclude your revenue and expense (revenue requirement) testimony?**

22 **A.** Yes.

23
24 **Q. What would you like to discuss next?**

25 **A.** I would like to review my schedules for Rate Design.

26
27
28
29
30
31
32

Rate Design

1
2
3 **Q. Mr. Bebyn, are you proposing a change in rate design for this case?**

4 A. Yes. I believe it is not prudent to implement an across-the-board increase. In
5 Pascoag's last filing in Docket 4341, Pascoag made no changes to the overall rate design.
6 In that Docket, after performing the Cost of Service to determine the various cost
7 functions, demand and distribution rates were allocated between the various customer
8 classes only on a peak kWh allocation. The allocated costs for residential and commercial
9 were divided by their kWh sales to determine rates, while the large commercial /industrial
10 customers used their kW demand to determine rates. Those demand rates also utilized a
11 demand ratch which caused much hardship for the smaller demand users who barely
12 triggered the 15kW floor for a few months. Furthermore, PUD needs to have a seasonal
13 class to protect this class from over contributing to their load profile since there is no kWh
14 and kW component in its current rates for this demand class. This extra class
15 overcomplicates PUD's tariffs to meet a customer class with very few ratepayers that
16 belong to it. Lastly, PUD between Docket 4341 and this filing had filed for tariff advice to
17 establish a municipal class to service two ratepayers whose load profile does not match the
18 overall system peak profile.

19
20 **Q. Mr. Bebyn, do you have any other considerations to any rate design changes?**

21 A. Yes. I have reviewed Docket 4545, a general electrical rate design docket, to aid in
22 rate design for this filing rate. Each of these changes is intended to match the cost of
23 service to better meet, to the extent practicable, the objectives put forth in Docket 4545 and
24 reflect the realities of the PUD system.

25
26 **Q. What rate design changes did you make first and why?**

27 A. The first change I made was to change how the demand/distribution costs were
28 allocated between the classes. Under Docket 4341, these rates were allocated to the
29 customer classes by kWh using the kWh from the peak kWh month for the year. PUD
30 proposes using kW demand by customer class for the month, which occurs when PUD
31 experiences its system peak. It should be noted that the kWh peak month and System kW

1 month do not occur in the same month. This change in methodology now reflects the true
2 impact of the system's demand and what class is causing those demands.

3
4 **Q. How did you determine the contribution of each class to the PUD peak?**

5 A. At this point, there were no direct measurements for the contribution of each class to
6 the system peak load. The PUD only has the capability of measuring load for large
7 commercial/industrial customers. The meters utilized by residential and commercial
8 customers cannot read hourly loads from the customer. This is also why exclusive demand
9 charges and time-of-use rates would not be available to PUD to consider in its rate
10 structure at this time. While direct measurements were unavailable for residential and
11 commercial, they were known for large commercial/industrial. Besides, since I also had
12 access to the monthly system peak, I could estimate the residential and commercial
13 customers. To make this estimation, I utilized Block Island Utility District's last filing
14 (Docket 4975) since that system has smart meters to capture that data. In BIUD's last
15 filing, each residential customer averaged a yearly 2 kW per residential customer and
16 1.5kW commercial customer.

17
18 Using the averaged yearly 1.5kW per commercial customer to calculate the commercial
19 load and then add it to the commercial/industrial customer load, I could determine the
20 residential customers' load. When I divided this number by the residential customer count,
21 it resulted in a 1.93kW per residential customer. This result provided a result to conclude
22 that this calculation could provide a reasonable load profile. Using this methodology, I
23 calculated the following load for the system peak for the peak month, which occurs in July:

	<u>kW</u>	<u>Percent</u>
Residential (A)	8,269.49	61.26%
Commercial (B)	801.00	5.93%
General Service Municipal	24.35	0.18%
General Service <200 KW	2,198.60	16.29%
General Service >200 KW	2,206.56	16.34%
	<u>13,500.00</u>	<u>100.00%</u>

1 The calculations for demand/distribution rates use the above percentages for the allocator.

2

3 **Q. What rate design changes did you make second and why?**

4 A. The second change I made was to make some customer class changes. The current
5 residential and commercial class operated adequately, just like similar systems. Only
6 residential dwelling units are made up of the residential class. The commercial class was
7 designated as any non-residential dwelling unit which kW not exceeding 15kW. Any
8 remaining account was listed as large commercial/industrial regardless of how much kW
9 over 15 kW was read. This class includes small commercial accounts like pizza shops,
10 industries like Danielle International Inc, seasonal customers and the Municipal Low
11 Capacity Factor Rate. The Municipal Low Capacity Factor Rate used the same rate as the
12 large commercial/industrial but used actual monthly demand instead of a ratchet demand.
13 The updated classes proposed will be Residential, Commercial, General Service Demand
14 <200kW, General Service Demand >200kW, and Municipal Low Capacity Factor Rate.
15 All of these new classes will also have their individual calculated customer service charge.

16

17 The main reason for this change was the unequal treatment of the load profile for small
18 retail establishments using 16kW, the same as industrial customers using 200+kW by using
19 the same rates and charging all of the distribution cost by a demand ratch. This demand
20 ratchet sets each month to the highest demand for the ensuing 11 month period unless a
21 higher kW of demand is recorded. Furthermore, small demand customers have expressed
22 displeasure and confusion with the impression of being classified the same as industrial
23 customers. The presentation from National Grid in docket 4545 shows a breakdown of
24 different demand customer sizes. As a result, PUD proposes that the current large
25 commercial/industrial be split into General Service Demand <200kW and General Service
26 Demand >200kW.

27

28 **Q. What rate design changes did you make next and why?**

29 A. The next change I made was to change how the small demand ratepayers' charges are
30 structured. Currently, all demand ratepayers except for the season and municipal accounts
31 are charged for all demand/distribution costs with a kW demand rate with a demand

1 ratchet. PUD is proposing that the General Service Demand <200kW class has a kWh and
2 ratchet kW component. One reason for this change was my review of these accounts
3 comparing the covid year 2020 with the non-covid year 2019. I notice while reviewing
4 actual kW reads and kWh sales between these two years that the accounts with less than
5 200kW peak had only 28% of the accounts experience larger reductions in kWh vs.
6 reductions kW, while the accounts with more than 200kW peak had 83% of the accounts
7 experience larger reductions in kWh vs. reductions kW.

8
9 The results mean that having a kwh rate for the General Service Demand <200kW class is
10 more sensitive to demand fluctuations than kWh. This fluctuation in demand causes this
11 class to misalign their rates with the distribution cost drivers. Furthermore, General Service
12 Demand <200kW class will still have a ratchet demand for 50% of the cost to provide
13 some rate stability to revenues but not at the expense of the negative impact to these
14 smaller demand ratepayers of having only a kW demand ratchet.

15
16 **Q. How did you handle the charges for the General Service Demand >200kW class?**

17 A. I left this class with the current demand-only rate with the kW demand ratchet. Since
18 this class experience larger fluctuations in kWh usage, I am concerned that the change
19 could provide too much revenue instability by changing this rate structure. Furthermore,
20 maintaining the current structure did not materially impact this class at the expense of the
21 General Service Demand <200kW class. Please see Schedule DGB-RD-4.

22
23 **Q. Mr. Bebyn, what rate design changes did you make to season rates and why?**

24 A. The next change I made was to eliminate the seasonal rates. The main reason for this
25 class's need was that a demand ratchet on all distribution costs for part-year season
26 ratepayer was fixing too much of their bill to non-used periods. As a result, PUD
27 established this rate class for a handful of customers, which uses the same large
28 commercial/industrial rate but removes the demand ratchet. Eliminating the rate class and
29 classifying them to the General Service Demand <200kW will simplify the tariff and
30 impact these current ratepayers. Since the new General Service Demand <200kW class has
31 a kWh and ratchet kW component, the kWh side of the rate will counterbalance the

1 negative impact of having only a kW demand ratchet. I calculated that this group as a
2 whole would only experience a 1% impact by removing the season class.

3
4 **Q. Lastly, what rate design changes did you make to Municipal Low Capacity**
5 **Factor Rate and why?**

6 A. The reviewed this class for possible elimination. Only two accounts are using this
7 class presently. The large of the two is the BURRILLVILLE RECREATION DEPT
8 Municipal field. This field requires lighting, but 95% of the kW occurs during the months
9 of October and November, far outside the system peak. This account is very sensitive to
10 any demand ratchet that they have used backup generation to eliminate its demand in the
11 past. If this class is eliminated, they will pay nearly \$29,000 per year from their current
12 level of approximately \$7,000 per year.

13
14 While I can't justify eliminating this account without causing major rate shock, PUD
15 recommends keeping this customer class; however, this class will now have its own
16 calculated rate. This rate will act like the General Service Demand <200kW class in that it
17 will have a kWh and ratchet kW component.

18
19 **Q. Please describe your Rate Design schedules.**

20 A. There are four main schedules. These schedules are:

- 21
- 22 • **Schedule DGB-COS-1** This Schedule presents the allocation of the rate
23 year to the various cost functions.
 - 24 • **Schedule DGB-COS-2** This Schedule presents the derivation of various
25 allocation symbols or allocators that were used in the prior Schedule.
 - 26 • **Schedule DGB-RD-1** This Schedule presents the development and
27 calculation of the Demand/Distribution rates and the Customer Service
28 rates.
 - 29 • **Schedule DGB-RD-2** This Schedule presents the development and
30 calculation of the Street Lighting Service rates.
- 31
32

1 **Q. Please describe what steps you took in calculating rates?**

2 A. My first step was to functionalize the utility revenue requirement according to cost
3 type. The results of this step are presented on Schedules DGB-COS-1 and DGB-COS-2.
4 Usually, another set of allocation schedules are prepared to allocate among customer
5 classes. I, however, combined the allocation between customer classes and the calculation
6 of rates by class by function. My reason for choosing to present the schedules this way is
7 that a significant portion of the rate calculation for kWh rates is not required because of the
8 year-end filing. The combined allocation between customer classes and calculation of rates
9 by class by function are presented on both Schedules DGB-RD-1 and DGB-RD-2.

10
11 **Q. Mr. Bebyn, can you describe the purpose for the “SL-P” allocator for Street
12 Lighting Power consumption?**

13 A. Yes. This allocator attempts to properly recover the cost of power used for street
14 lighting by the street lighting rates. The issue is that the street lighting rate is a flat rate
15 based on wattage and type of bulb and not based on kWh. Furthermore, the power
16 purchase costs are set not as part of this filing but as the year-end pass through filing for
17 the Standard-offer, Transition and Transmission rates. As a result, the only other avenue to
18 offset the street lighting power costs was to apply it to the demand/distribution rate. I have
19 calculated the cost of power for street lighting on Schedule DGB-RD-2. This cost was
20 transferred to Schedule DGB-COS-1 to offset the demand/distribution rate and a cost to the
21 street lighting rate.

22
23 **Q. What rates did you use to calculate the cost of power for street lighting?**

24 A. I used the total of Standard-offer, Transition and Transmission rates approved in
25 Docket 5083, Pascoag’s most recent year-end filing. A summary of these rates is presented
26 on Schedule DGB-RD-3.

27
28 **Q. Mr. Bebyn, can you describe how the “G” allocator for General items was
29 calculated?**

30 A. Yes. To calculate this allocator it was necessary to allocate all other accounts which
31 could be allocated first. This allocation included the cost of purchase power, which was
32 allocated to demand/distribution since this was a power-related cost. By leaving out, the

1 power costs would have placed too high of an allocation to customer services. Lastly, the
2 given total for each cost component was divided by the total of non-general costs.

3
4 **Q. Regarding the Demand/Distribution rate, how was the cost allocated between**
5 **customer classes?**

6 A. Demand/Distribution rate calculations are presented on Schedule DGB-RD-1. As
7 previously mentioned in this section, PUD proposes using kW demand by customer class
8 the demand/distribution costs between the rate classes. The second step is to convert the
9 allocated costs into rates. PUD is proposing that the Residential and Commercial classes
10 will have only a kWh rate. General Service Demand <200kW class and the Municipal Low
11 Capacity Factor class will have a kWh rate and ratchet kW rate, which allocate costs 50-50
12 between the two components. The General Service Demand >200kW class will only have
13 a ratchet kW rate.

14
15 **Q. Please describe how the customer service charges were calculated by customer**
16 **class?**

17 A. Customer service rate calculations are also presented on Schedule DGB-RD-1.
18 Customer service costs will vary with the number of customers or meters. Typically some
19 types of customers require more customer service attention or may have higher metering
20 costs. For these and other reasons, it is customary to apply weighting factors to the base
21 number of meters in each customer class. Based on the numbers of meters in each
22 customer class and the approved rate from Docket 4341, I calculated that the residential
23 rate used a factor of 1 and commercial used 2.5 while industrial used an 18.75 factor. Since
24 this filing has new classes, I calculated new factors for the General Service Demand
25 <200kW and Municipal Low Capacity Factor Rate class. The factor was calculated by
26 adding the commercial and industrial factors then dividing them by two. I utilized these
27 factors when calculating the proposed rate.

28
29 **Q. How did you calculate the street lighting rates?**

30 A. Street lighting rate calculations are also presented on Schedule DGB-RD-1. This
31 Schedule has changed since Docket 4341 due to the interim filing of Docket 4563, which
32 introduced LED Street lights. This Schedule uses the same LED maintenance costs

1 established in Docket 4563 and updated the remaining unallocated maintenance costs to
2 the non-led lamps.

3
4 **Q. Have you prepared any other schedules?**

5 A. I have prepared a schedule summarizing the current rate and proposed rates (See
6 DGB-RD-3). I have also included a revenue check schedule incorporating an overall
7 increase of 13.78% (See DGB-RD-5) and a schedule calculating each ratepayer class's
8 impact (See DGB-RD-4).

9
10 **Q. What is the overall impact of the proposed rates on a typical residential
11 customer?**

12 A. Schedule DGB-RD-4 presents the impacts on various customers and types of services.
13 A typical residential customer who uses 500 kWh per month will see their electrical bill
14 increase by 5.13% from \$76 to \$80 per year. This would represent only a \$4 increase per
15 month. The smaller customer's increase was slightly higher than the overall increase due to
16 the proposed increase in the service charge, which is a larger portion of their total bill.

17
18 **Q. Does that conclude your Rate Design testimony?**

19 A. Yes.

20
21 **Q. What would you like to discuss next?**

22 A. I would like to review the Terms and Conditions.

23
24 **Q. Has PUD modified its Terms and Conditions?**

25 A. Yes, several minor changes have been made to our terms and conditions, which are
26 included in this filing.

27
28 The first change was to update the return check fee on page 4. The update removes the
29 stated amount and updates it to read the "fee equal to the District's costs."

1 The second change was to eliminate the season rates, as previously discussed in my rate
2 design section. This item is eliminated on page 4 and impacted the renumbering of all the
3 remaining item numbers.

4

5 The following change was to update the Determining Customer's Demand section on page
6 4, which covers the demand ratchet. The revised terms add language to exempt the
7 Municipal Low Capacity Factor Rate from the demand ratchet.

8

9 The next change was to update the Discontinuance of Service section on page 5 to update
10 the fees, which have not been updated in decades, to current costs.

11

12 The last change was to update the Temporary Service section on page 5 to revise the
13 language from standard offer to both power supply and transmission costs.

14

15 **Q. Does that conclude your testimony?**

16 **A. Yes.**

Supporting DGB Schedules

**ADJUSTED TEST YEAR
PASCOAG UTILITY DISTRICT**

ACCT. #	BUDGET ACCOUNT DESCRIPTION	TEST YEAR 06/30/20	TEST YEAR ADJUSTMENTS	ADJUSTED TEST YEAR
REVENUE				
<i>Operating Revenue---Electricity Charges by Customer Class</i>				
440.000	Residential sales	\$ 5,221,518	A (5,221,518)	\$ -
442.010	Commercial sales	584,758	A (584,758)	0
442.000	Industrial sales	2,589,760	A (2,589,760)	0
444.000	Public street lights	28,357	A (28,357)	0
444.010	Private street lights	43,742	A (43,742)	0
<i>Total Operating Revenue---Electricity Charges</i>		8,468,135	(8,468,135)	0
<i>Operating Revenue---Pass Through</i>				
	Transmission	0	A 1,988,469	1,988,469
	Transition	0	A 0	0
	Standard Offer		A 3,383,148	3,383,148
	PPRFC		A (69,572)	(69,572)
407.040	Regulatory Credit-OC flow back	157,794	A (173,574)	(15,780)
407.030	Regulatory Credit-PP Credit Refund	(800,396)	A 800,396	0
<i>Total Operating Revenue---Pass Through</i>		(642,602)	5,928,867	5,286,265
<i>Operating Revenue---Electricity Charge by Rate Class</i>				
	Demand/Distribution	0	A 2,089,919	2,089,919
	Customer Chg	0	A 489,630	489,630
	Public street lights	0	A 43,872	43,872
	Private street lights	0	A 29,459	29,459
	power Flr	0	A (7,573)	(7,573)
<i>Total Operating Revenue---Service Charges</i>		0	2,645,307	2,645,307
<i>Other Revenue</i>				
419.000	Interest income	17,321	B (10,575)	6,746
426.300	Penalty interest	23,038		23,038
421.000	Non-operating income	3,190		3,190
421.020	Non-operating Grant	58,014	C (58,014)	0
455.000	Other revenue/rent	23,478		23,478
456.000	Other electric revenue	29,131		29,131
421.010	Gain on sale of assets	21,781		21,781
<i>Total Other Revenue</i>		175,953	(68,589)	107,364
TOTAL REVENUE		\$ 8,001,486	\$ 37,450	\$ 8,038,936

**ADJUSTED TEST YEAR
PASCOAG UTILITY DISTRICT**

ACCT. #	BUDGET ACCOUNT DESCRIPTION	TEST YEAR 06/30/20	TEST YEAR ADJUSTMENTS	ADJUSTED TEST YEAR
EXPENSES				
<i>Operating Expense---Power Production</i>				
555.000	Purchased power	\$ 3,733,562		\$ 3,733,562
555.500	Power supply expense	2,340		2,340
565.000	Transmission	1,550,363		1,550,363
<i>Total Operating Expense---Power Production</i>		5,286,265	0	5,286,265
<i>Operating Expense---Distribution</i>				
593.130	over/short inventory exp	1,875		1,875
580.000	Operation Supervisor	99,887		99,887
582.000	Operation supply & expense	89,215		89,215
586.000	O&M Meter expense	47,839		47,839
588.000	Misc distribution expense	3,285		3,285
<i>Total Operating Expense---Distribution</i>		242,101	0	242,101
<i>Operating Expense---Customer Service</i>				
675.000	Misc. general	0		0
902.000	Customer meter reading	8,499		8,499
903.000	Customer record/collection	214,267		214,267
904.000	Uncollectible accounts	44,172		44,172
<i>Total Operating Expense---Customer Service</i>		266,938	0	266,938
<i>Operating Expense---Administrative</i>				
920.000	Admin general salaries	452,327		452,327
921.000	Office supplies and expense	73,002		73,002
921.010	Custodial expense	9,615		9,615
922.000	Admin expense transfer	(124,410)		(124,410)
921.030	Dues and memberships	11,492		11,492
923.000	Outside Service-legal	19,843		19,843
923.001	Outside Service-auditing	29,043		29,043
923.003	Outside Service-pension	11,926		11,926
923.004	Outside Service-consulting	13,540		13,540
923.005	Outside Service-computer/IT	102,327		102,327
928.000	Rate Case	0		0
923.006	GNEF	1,500		1,500
924.000	Property insurance	50,762		50,762
925.000	Benefits/injuries & damages	43,272		43,272
926.000	Benefits/Flex	1,104		1,104
926.020	Employee Benefits-health	190,341		190,341
926.030	Schools & seminars	41,400		41,400
926.040	Health Care - Others	15,197		15,197
926.005	DBP contributions	127,306		127,306
926.060	Employee benefits UHC-HRA	7,398		7,398
933.000	Transportation	(5,057)		(5,057)
999-9999	Defined Benefit adjustment	(66,920)	D 66,920	0
<i>Total Operating Expense---Administrative</i>		1,005,008	66,920	1,071,928
<i>Maintenance Expense---Distribution System</i>				

**ADJUSTED TEST YEAR
PASCOAG UTILITY DISTRICT**

ACCT. #	BUDGET ACCOUNT DESCRIPTION	TEST YEAR 06/30/20	TEST YEAR ADJUSTMENTS	ADJUSTED TEST YEAR
585.000	Maint of street lights	784		784
584.000	Underground expense	0		0
592.000	Maint of station expense	4,811		4,811
592.100	Maint of structures	5,934		5,934
593.000	Overhead line expense	373,739		373,739
593.010	Contracted OH expense	150,393		150,393
597.000	Maint of meters	0		0
<i>Total Maintenance Expense---Distribution System</i>		535,661	0	535,661
<i>Maintenance Expense---General</i>				
930.230	Hazardous waste	125		125
	Capitalized Labor	0	E 40,599	40,599
	Future capital	(163,000)	F 469,000	306,000
	Storm Contingency		F 20,000	20,000
935.000	Maint of plant	33,863		33,863
<i>aintenance Expense---General</i>		(129,012)	529,599	400,587
<i>Taxes</i>				
408.000	Taxes - real estate	0		0
408.010	Taxes - employer FICA	99,860		99,860
408.020	Unemployment security	0		0
<i>Total Taxes</i>		99,860	0	99,860
<i>Depreciation</i>				
403.000	Depreciation	353,630	G (353,630)	0
<i>Total Depreciation</i>				
<i>Other Deductions</i>				
428.000	Amortization of debt acq	(18,264)	D 18,264	0
505-4270	Interest on LTD	0		0
431.000	Other interest expense	10,867		10,867
<i>Total Other Deductions</i>		(7,397)	18,264	10,867
<i>Misc. General</i>				
930.100	General advertising	976		976
930.200	Safety expense	21,074		21,074
930.210	Misc. general expense	75,153		75,153
930.220	Donations	520		520
903.010	Billing expense	29,752		29,752
930.250	Grant Expense	63,214	C (63,214)	0
<i>Total Misc. General</i>		190,689	(63,214)	127,475
TOTAL EXPENSES		7,843,743	197,939	8,041,682
NET INCOME		\$ 157,743	\$ (160,489)	\$ (2,746)

- (A) = Reclass revenue items from Customer Class to Rate Class DGB Testimony page 5.
- (B) = Remove interest income on the Purchase Power and Capital restricted accounts
- (C) = Normalized Non reoccurring Grant & Mutual Aid Income DGB Testimony page 5.

ADJUSTED TEST YEAR
PASCOAG UTILITY DISTRICT

ACCT. #	BUDGET ACCOUNT DESCRIPTION	TEST YEAR 06/30/20	TEST YEAR ADJUSTMENTS	ADJUSTED TEST YEAR
---------	----------------------------	-----------------------	--------------------------	-----------------------

- (D) = Adjust for year end non cash accrual
- (E) = Record Capitalized Labor
- (F) = Increased the Capital expenditure to reflect the level granted in Docket 4341
- (G) = Remove Depreciation

Detail of Revenues by Source, Tariff & Rate Class
Pasco Electric Division

Schedule DGB-TY-1a

	TY 2020 Residential Revenue	TY 2020 Commercial Revenue	TY 2020 Industrial Revenue	TY 2020 Street Lighting Revenue	TY 2020 Total Revenue
Kw	-	-	66,268 *	-	66,268
Kwhrs	32,414,464	3,321,658	18,195,779	399,768	54,331,669
Count	4,288	533	63	-	4,884

Rates

Transmission	\$ 0.03687	\$ 0.03687	\$ 0.03687
Transition	\$ -	\$ -	\$ -
Standard Offer	\$ 0.06273	\$ 0.06273	\$ 0.06273
PPRFC	\$ (0.00129)	\$ (0.00129)	\$ (0.00129)

Demand/Distribution	\$ 0.03922	\$ 0.04196	\$ 10.25000
Customer Chg	\$ 6.00	\$ 15.00	\$ 112.75
Street Lighting power Flr	\$ -	\$ -	\$ (0.00042)

Revenue

Transmission	\$ 1,195,121	\$ 122,470	\$ 670,878	\$ -	\$ 1,988,469
Transition	\$ -	\$ -	\$ -	\$ -	\$ -
Standard Offer	\$ 2,033,359	\$ 208,368	\$ 1,141,421	\$ -	\$ 3,383,148
PPRFC	\$ (41,815)	\$ (4,285)	\$ (23,473)	\$ -	\$ (69,572)
Demand/Distribution	\$ 1,271,295	\$ 139,377	\$ 679,247	\$ -	\$ 2,089,919
Customer Chg	\$ 308,766	\$ 95,850	\$ 85,014	\$ -	\$ 489,630
Street Lighting power Flr	\$ -	\$ -	\$ -	\$ 73,331	\$ 73,331
Year-end accrual	\$ -	\$ -	\$ (7,573)	\$ -	\$ (7,573)
	<u>\$ 4,766,727</u>	<u>\$ 561,779</u>	<u>\$ 2,545,515</u>	<u>\$ 73,331</u>	<u>\$ 7,947,352</u>

Street Lighting

Kwhrs

Public
Private

292,628.00
107,140.00
399,768.00

Revenue

Public
Private

\$ 43,872
\$ 29,459
\$ 73,331

**Analysis of KW KWH sales
Pascoag Electric Division**

Schedule DGB-TY-1b

	<u>Residential kwhrs</u>	<u>Commercial kwhr</u>	<u>Industrial kwhrs</u>	<u>Subtotal kwhrs</u>	<u>Street Light kwhrs</u>	<u>Total kwhr</u>
YE 6/2018	32,064,678	3,353,784	19,420,295	54,838,757	412,296	55,251,053
YE 6/2019	33,492,141	3,330,933	18,649,966	55,473,040	401,709	55,874,749
YE 6/2020	32,809,235	3,198,292	17,159,399	53,166,926	396,923	53,563,849
average	32,788,685	3,294,336	18,409,887	54,492,908	403,643	54,896,550
YE 12/2017	31,476,866	3,375,317	19,848,600	54,700,783	424,191	55,124,974
YE 12/2018	33,917,350	3,344,372	18,953,265	56,214,987	405,985	56,620,972
YE 12/2019	32,414,464	3,321,658	18,195,779	53,931,901	399,768	54,331,669

Industrial

kw

YE 6/2018	67,025.33
YE 6/2019	66,701.82
YE 6/2020	63,964.07
YE 12/2017	66,673.22
YE 12/2018	68,097.48
YE 12/2019	66,268.72

	<u>Industrial kw</u>	<u>Industrial kwh</u>
General Service kW<200	35,587	8,729,450
General Service kW>200	30,037	9,437,240
General Service Municipal	644	29,089
YE 12/2019	66,269	18,195,779

THREE YEAR COMPARISON OF REVENUES & EXPENSES
PASCOAG UTILITYDISTRICT

ACCT. #	BUDGET ACCOUNT DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	3 year average (17,18,19)	Unadjusted Test Year	3 year average (17,18,UTY)
<i>Operating Revenue---Electricity Charges by Customer Class</i>							
440.000	Residential sales	\$ 4,539,211	\$ 4,896,652	\$ 5,076,931	\$ 4,837,598	\$ 5,221,518	\$ 4,885,794
442.010	Commercial sales	558,072	560,557	597,010	571,880	584,758	567,796
442.000	Industrial sales	2,602,854	2,616,954	2,738,393	2,652,734	2,589,760	2,603,189
444.000	Public street lights	29,476	27,218	28,934	28,543	28,357	28,350
444.010	Private street lights	46,840	45,766	44,767	45,791	43,742	45,449
	Total Operating Revenue---Electricity Charges by Customer Class	7,776,453	8,147,147	8,486,035	8,136,545	8,468,135	8,130,578
<i>Operating Revenue---Pass Through</i>							
	Transmission	-	-	-	-	-	-
	Transition	-	-	-	-	-	-
	Standard Offer	-	-	-	-	-	-
407.040	Regulatory Credit-OC flow back	536,563	495,778	147,851	393,397	157,794	396,712
407.030	Regulatory Credit-PP Credit Refund	(82,469)	(290,929)	(556,782)	(310,060)	(800,396)	(391,265)
	Total Operating Revenue---Pass Through	454,094	204,849	(408,931)	83,337	(642,602)	5,447
<i>Operating Revenue---Electricity Charge by Rate Class</i>							
	Demand/Distribution	-	-	-	-	-	-
	Customer Chg	-	-	-	-	-	-
	Conservation	-	-	-	-	-	-
	Renewables	-	-	-	-	-	-
	Public street lights	-	-	-	-	-	-
	Private street lights	-	-	-	-	-	-
	power Fir	-	-	-	-	-	-
	Total Operating Revenue---Electricity Charge by Rate Class	0	0	0	0	0	0
<i>Other Revenue</i>							
419.000	Interest income	10,653	6,053	17,470	11,392	17,321	11,342
426.300	Penalty interest	43,707	41,618	36,103	40,476	23,038	36,121
421.000	Non-operating income	1,575	427	3,663	1,888	3,190	1,731
421.020	Non-operating Grant	26,000	100,000	44,917	56,972	58,014	61,338
455.000	Other revenue/rent	20,100	21,974	23,052	21,709	23,478	21,851
456.000	Other electric revenue	96,540	59,130	44,109	66,593	29,131	61,600
421.010	Gain on sale of assets	3,000	4,500	24,919	10,806	21,781	9,760
	Total Other Revenue	201,575	233,702	194,233	209,837	175,953	203,743
	TOTAL REVENUE	\$ 8,432,122	\$ 8,585,698	\$ 8,271,337	\$ 8,429,719	\$ 8,001,486	\$ 8,339,769

THREE YEAR COMPARISON OF REVENUES & EXPENSES
PASCOAG UTILITY DISTRICT

ACCT. #	BUDGET ACCOUNT DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	3 year average (17,18,19)	Unadjusted Test Year	3 year average (17,18,UTY)
EXPENSES							
<i>Operating Expense---Power Production</i>							
555.000	Purchased power	3,992,355	4,092,399	3,934,201	4,006,318	3,733,562	3,939,439
555.500	Power supply expense	364	-	-	121	2,340	901
565.000	Transmission	1,752,079	1,739,528	1,608,832	1,700,146	1,550,363	1,680,657
	<i>Total Operating Expense---Power Production</i>	5,744,798	5,831,927	5,543,033	5,706,586	5,286,265	5,620,997
<i>Operating Expense---Distribution</i>							
593.130	over/short inventory exp	4,437	2,579	1,208	2,741	1,875	2,964
580.000	Operation Supervisor	88,553	91,725	99,362	93,213	99,887	93,388
582.000	Operation supply & expense	86,148	93,268	107,839	95,752	89,215	89,544
586.000	O&M Meter expense	49,762	57,715	65,807	57,761	47,839	51,772
588.000	Misc distribution expense	1,300	2,213	2,822	2,112	3,285	2,266
	<i>Total Operating Expense---Distribution</i>	230,200	247,500	277,038	251,579	242,101	239,934
<i>Operating Expense---Customer Service</i>							
	Misc general	-	-	-	-	-	-
902.000	Customer meter reading	6,241	5,784	7,644	6,556	8,499	6,841
903.000	Customer record/collection	198,930	201,656	216,956	205,847	214,267	204,951
904.000	Uncollectible accounts	34,319	33,466	42,422	36,736	44,172	37,319
	<i>Total Operating Expense---Customer Service</i>	239,490	240,906	267,022	249,139	266,938	249,111
<i>Operating Expense---Administrative</i>							
920.000	Admin general salaries	401,809	432,884	416,039	416,911	452,327	429,007
921.000	Office supplies and expense	64,972	67,940	67,215	66,709	73,002	68,638
921.010	Custodial expense	7,015	8,597	6,748	7,453	9,615	8,409
922.000	Admin expense transfer	(112,260)	(116,736)	(122,172)	(117,056)	(124,410)	(117,802)
921.030	Dues and memberships	10,387	10,908	6,013	9,103	11,492	10,929
923.000	Outside Service-legal	28,552	62,729	23,548	38,276	19,843	37,041
923.001	Outside Service-auditing	26,651	36,000	32,000	31,550	29,043	30,565
923.003	Outside Service-pension	9,835	8,369	9,094	9,099	11,926	10,043
923.004	Outside Service-consulting	18,518	15,584	17,161	17,088	13,540	15,881
923.005	Outside Service-computer/IT	96,682	96,401	102,327	98,470	102,327	98,470
928.000	Rate Case	-	-	-	-	-	-

THREE YEAR COMPARISON OF REVENUES & EXPENSES
PASCOAG UTILITYDISTRICT

ACCT. #	BUDGET ACCOUNT DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	3 year average (17,18,19)	Unadjusted Test Year	3 year average (17,18,UTY)
923.006	GNEF	2,731	1,600	1,500	1,944	1,500	1,944
924.000	Property insurance	52,920	48,735	50,578	50,744	50,762	50,806
925.000	Benefits/injuries & damages	39,012	45,270	48,978	44,420	43,272	42,518
926.000	Benefits/Flex	(1,205)	(1,084)	(712)	(1,000)	1,104	(395)
926.020	Employee Benefits-health	160,681	172,081	179,156	170,639	190,341	174,368
926.030	Schools & seminars	49,912	55,508	53,561	52,994	41,400	48,940
926.040	Health Care - Others	19,917	15,738	13,710	16,455	15,197	16,951
926.005	DBP contributions	120,206	121,118	125,362	122,229	127,306	122,877
926.060	Employee benefits UHC-HRA	8,331	24,447	23,232	18,670	7,398	13,392
933.000	Transportation	(21,252)	(3,958)	(10,288)	(11,833)	(5,057)	(10,089)
999-9999	Defined Benefit adjustment	(73,760)	(3,934)	(66,920)	(48,205)	(66,920)	(48,205)
	<i>Total Operating Expense---Administrative</i>	909,654	1,098,197	976,130	994,660	1,005,008	1,004,286
	<i>Maintenance Expense---Distribution System</i>						
585.000	Maint of street lights	11,464	5,056	423	5,648	784	5,768
584.000	Underground expense	105	-	-	35	-	35
592.000	Maint of station expense	5,008	3,476	2,519	3,668	4,811	4,432
592.100	Maint of structures	15,693	11,255	11,690	12,879	5,934	10,961
593.000	Overhead line expense	293,355	357,595	366,984	339,311	373,739	341,563
593.010	Contracted OH expense	128,769	124,843	126,686	126,766	150,393	134,668
597.000	Maint of meters	-	94	-	31	-	31
	<i>Total Maintenance Expense---Distribution System</i>	454,394	502,319	508,302	488,338	535,661	497,458
	<i>Maintenance Expense---General</i>						
930.230	Hazardous waste	-	-	-	-	125	42
	Future capital & Storm	-	-	-	-	(163,000)	(54,333)
935.000	Maint of plant	38,134	36,736	37,664	37,511	33,863	36,244
	<i>Total Maintenance Expense---General</i>	38,134	36,736	37,664	37,511	(129,012)	(18,047)
	<i>Taxes</i>						
408.000	Taxes - real estate	-	-	-	-	-	-
408.010	Taxes - employer FICA	93,359	97,051	96,605	95,672	99,860	96,757
408.020	Unemployment security	-	-	-	-	-	-
	<i>Total Taxes</i>	93,359	97,051	96,605	95,672	99,860	96,757

THREE YEAR COMPARISON OF REVENUES & EXPENSES
PASCOAG UTILITYDISTRICT

ACCT. #	BUDGET ACCOUNT DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	3 year average (17,18,19)	Unadjusted Test Year	3 year average (17,18,UTY)
<i>Depreciation</i>							
403.000	Depreciation	280,361	315,013	335,888	310,421	353,630	316,335
<i>Total Depreciation</i>							
<i>Other Deductions</i>							
428.000	Amortization of debt acq	-	(9,592)	(14,578)	(8,057)	(18,264)	(9,285)
505-4270	Interest on LTD						
431.000	Other interest expense	6,363	8,264	10,867	8,498	10,867	8,498
<i>Total Other Deductions</i>							
		6,363	(1,328)	(3,711)	441	(7,397)	(787)
<i>Misc. General</i>							
930.100	General advertising	796	653	1,203	884	976	808
930.200	Safety expense	28,768	22,830	30,830	27,476	21,074	24,224
930.210	Misc. general expense	68,705	66,262	82,426	72,464	75,153	70,040
930.220	Donations	625	805	600	677	520	650
903.010	Billing expense	18,258	31,019	30,564	26,614	29,752	26,343
930.250	Grant Expense	-	100,000	44,917	48,306	63,214	54,405
<i>Total Misc General</i>							
		117,152	221,569	190,540	176,420	190,689	176,470
TOTAL EXPENSES							
		8,113,905	8,589,890	8,228,511	8,310,769	7,843,743	8,182,513
NET INCOME/ (LOSS)							
		\$ 318,217	\$ (4,192)	\$ 42,826	\$ 118,950	\$ 157,743	\$ 157,256

**Calculation of Unadjusted Test Year
PASCOAG UTILITYDISTRICT**

ACCT. #	BUDGET ACCOUNT DESCRIPTION	FY 2019 ACTUAL	January 2019 through June 2019	July 2019 through December 2019	January 2020 through June 2020	July 2019 through June 2020
REVENUE						
<i>Operating Revenue---Electricity Charges by Customer Class</i>						
440.000	Residential sales	\$ 5,076,931	\$ 2,178,427	\$ 2,898,504	\$ 2,323,014	\$ 5,221,518
442.010	Commercial sales	597,010	280,663	316,347	268,411	584,758
442.000	Industrial sales	2,738,393	1,286,662	1,451,731	1,138,029	2,589,760
444.000	Public street lights	28,934	15,052	13,882	14,475	28,357
444.010	Private street lights	44,767	23,261	21,506	22,236	43,742
<i>Total Operating Revenue---Electricity Charges by C</i>		8,486,035	3,784,065	4,701,970	3,766,165	8,468,135
<i>Operating Revenue---Pass Through</i>						
	Transmission	-	-	-	-	-
	Transition	-	-	-	-	-
	Standard Offer					
407.040	Regulatory Credit-OC flow back	147,851	136,449	11,402	146,392	157,794
407.030	Regulatory Credit-PP Credit Refund	(556,782)	187,500	(744,282)	(56,114)	(800,396)
<i>Total Operating Revenue---Pass Through</i>		(408,931)	323,949	(732,880)	90,278	(642,602)
<i>Operating Revenue---Electricity Charge by Rate Class</i>						
	Demand/Distribution	-	-	-	-	-
	Customer Chg					
	Conservation					
	Renewables					
	Public street lights					
	Private street lights	-	-	-	-	-
	power Flr	-	-	-	-	-
<i>Total Operating Revenue---Electricity Charge by Ra</i>		0	0	0	0	0
<i>Other Revenue</i>						
419.000	Interest income	17,470	2,321	15,149	2,172	17,321
426.300	Penalty interest	36,103	20,297	15,806	7,232	23,038
421.000	Non-operating income	3,663	473	3,190	-	3,190
421.020	Non-operating Grant	44,917	-	44,917	13,097	58,014
455.000	Other revenue/rent	23,052	11,526	11,526	11,952	23,478
456.000	Other electric revenue	44,109	28,433	15,676	13,455	29,131
421.010	Gain on sale of assets	24,919	-	24,919	(3,138)	21,781
<i>Total Other Revenue</i>		194,233	63,050	131,183	44,770	175,953
TOTAL REVENUE		\$ 8,271,337	\$ 4,171,064	\$ 4,100,273	\$ 3,901,213	\$ 8,001,486

**Calculation of Unadjusted Test Year
PASCOAG UTILITYDISTRICT**

ACCT. #	BUDGET ACCOUNT DESCRIPTION	FY 2019 ACTUAL	January 2019 through June 2019	July 2019 through December 2019	January 2020 through June 2020	July 2019 through June 2020
EXPENSES						
<i>Operating Expense---Power Production</i>						
555.000	Purchased power	3,934,201	2,023,937	1,910,264	1,823,298	3,733,562
557.000	Power supply expense	-	273	(273)	2,613	2,340
565.000	Transmission	1,608,832	872,251	736,581	813,782	1,550,363
<i>Total Operating Expense---Power Production</i>		5,543,033	2,896,461	2,646,572	2,639,693	5,286,265
<i>Operating Expense---Distribution</i>						
593.130	over/short inventory exp	1,208	2,295	(1,087)	2,962	1,875
580.000	Operation Supervisor	99,362	50,076	49,286	50,601	99,887
582.000	Operation supply & expense	107,839	45,997	61,842	27,373	89,215
586.000	O&M Meter expense	65,807	43,111	22,696	25,143	47,839
588.000	Misc distribution expense	2,822	1,309	1,513	1,772	3,285
<i>Total Operating Expense---Distribution</i>		277,038	142,788	134,250	107,851	242,101
<i>Operating Expense---Customer Service</i>						
Misc general		-	-	-	-	-
902.000	Customer meter reading	7,644	3,416	4,228	4,271	8,499
903.000	Customer record/collection	216,956	102,776	114,180	100,087	214,267
904.000	Uncollectible accounts	42,422	2,750	39,672	4,500	44,172
<i>Total Operating Expense---Customer Service</i>		267,022	108,942	158,080	108,858	266,938
<i>Operating Expense---Administrative</i>						
920.000	Admin general salaries	416,039	193,228	222,811	229,516	452,327
921.000	Office supplies and expense	67,215	33,304	33,911	39,091	73,002
921.010	Custodial expense	6,748	3,077	3,671	5,944	9,615
922.000	Admin expense transfer	(122,172)	(61,086)	(61,086)	(63,324)	(124,410)
921.030	Dues and memberships	6,013	5,800	213	11,279	11,492
923.000	Outside Service-legal	23,548	12,425	11,123	8,720	19,843
923.001	Outside Service-auditing	32,000	32,000	-	29,043	29,043
923.003	Outside Service-pension	9,094	4,818	4,276	7,650	11,926
923.004	Outside Service-consulting	17,161	8,699	8,462	5,078	13,540
923.005	Outside Service-computer/IT	102,327	47,394	54,933	47,394	102,327
928.000	Rate Case	-	-	-	-	-
923.006	GNEF	1,500	-	1,500	-	1,500
924.000	Property insurance	50,578	25,105	25,473	25,289	50,762
925.000	Benefits/injuries & damages	48,978	24,118	24,860	18,412	43,272
926.000	Benefits/Flex	(712)	-	(712)	1,816	1,104
926.020	Employee Benefits-health	179,156	90,774	88,382	101,959	190,341
926.030	Schools & seminars	53,561	31,757	21,804	19,596	41,400
926.040	Health Care - Others	13,710	6,712	6,998	8,199	15,197
926.005	DBP contributions	125,362	66,066	59,296	68,010	127,306
926.060	Employee benefits UHC-HRA	23,232	19,659	3,573	3,825	7,398
933.000	Transportation	(10,288)	(7,651)	(2,637)	(2,420)	(5,057)
999-9999	Defined Benefit adjustment	(66,920)	-	(66,920)	-	(66,920)
<i>Total Operating Expense---Administrative</i>		976,130	536,199	439,931	565,077	1,005,008
				-		-
				-		-

**Calculation of Unadjusted Test Year
PASCOAG UTILITYDISTRICT**

ACCT. #	BUDGET ACCOUNT DESCRIPTION	FY 2019 ACTUAL	January 2019 through June 2019	July 2019 through December 2019	January 2020 through June 2020	July 2019 through June 2020
<i>Maintenance Expense---Distribution System</i>						
585.000	Maint of street lights	423	423	-	784	784
584.000	Underground expense	-	-	-	-	-
592.000	Maint of station expense	2,519	2,519	-	4,811	4,811
592.100	Maint of structures	11,690	9,307	2,383	3,551	5,934
593.000	Overhead line expense	366,984	178,832	188,152	185,587	373,739
593.010	Contracted OH expense	126,686	24,887	101,799	48,594	150,393
597.000	Maint of meters	-	-	-	-	-
<i>Total Maintenance Expense---Distribution System</i>		508,302	215,968	292,334	243,327	535,661
<i>Maintenance Expense---General</i>						
930.230	Hazardous waste	-	-	-	125	125
	Future capital & Storm		163,000	(163,000)	-	(163,000)
935.000	Maint of plant	37,664	19,876	17,788	16,075	33,863
<i>Total Maintenance Expense---General</i>		37,664	182,876	(145,212)	16,200	(129,012)
<i>Taxes</i>						
408.000	Taxes - real estate	-	-	-	-	-
408.010	Taxes - employer FICA	96,605	45,320	51,285	48,575	99,860
408.020	Unemployment security	-	-	-	-	-
<i>Total Taxes</i>		96,605	45,320	51,285	48,575	99,860
<i>Depreciation</i>						
403.000	Depreciation	335,888	154,748	181,140	172,490	353,630
<i>Total Depreciation</i>						
<i>Other Deductions</i>						
428.000	Amortization of debt acq	(14,578)	(3,837)	(10,741)	(7,523)	(18,264)
505-4270	Interest on LTD					
431.000	Other interest expense	10,867	3,920	6,947	3,920	10,867
<i>Total Other Deductions</i>		(3,711)	83	(3,794)	(3,603)	(7,397)
<i>Misc. General</i>						
930.100	General advertising	1,203	227	976	0	976
930.200	Safety expense	30,830	19,512	11,318	9,756	21,074
930.210	Misc. general expense	82,426	41,550	40,876	34,277	75,153
930.220	Donations	600	280	320	200	520
903.010	Billing expense	30,564	15,856	14,708	15,044	29,752
930.250	Grant Expense	44,917	-	44,917	18,297	63,214
<i>Total Misc General</i>		190,540	77,425	113,115	77,574	190,689
TOTAL EXPENSES		8,228,511	4,360,810	3,867,701	3,976,042	7,843,743
NET INCOME/ (LOSS)		\$ 42,826	\$ (189,746)	\$ 232,572	\$ (74,829)	\$ 157,743

Test Year Balance Sheet
PASCOAG UTILITYDISTRICT

Schedule DGB-TY-4

BALANCE SHEET - Assets and Other Debits		
(a)	Balance per 12/31/2019 Annual Report	Balance per Test Year
ASSETS AND OTHER DEBITS		
<u>UTILITY PLANT</u>		
Utility Plant	\$10,162,857	\$10,277,505
Less: Accum Prov. for Deprec. and Amort.	(\$7,987,876)	(\$8,143,658)
Net Utility Plant in Service	\$2,174,981	\$2,133,847
Construction work in Progress	\$43,217	\$392,843
Total Net Utility Plant	\$2,218,198	\$2,526,690
<u>CURRENT ASSETS</u>		
Cash and Working Funds	\$1,490,601	\$1,442,560
Special Deposits & Other Special Deposits	\$405,478	\$519,194
Customer Accounts Receivable	\$539,779	\$357,197
Other Accounts Receivable	\$49,228	\$85,581
Accts Rec. from Assoc. Companies & Other Entities (145)	\$3,924	\$541
Materials & Supplies (151-153)	\$179,492	\$176,219
Prepayments (162)	\$400,712	\$416,398
Accrued Utility Revenues (173)	\$572,677	\$572,677
Total Current Assets	\$3,641,891	\$3,570,367
<u>OTHER ASSETS</u>		
Restricted Cash YEOC	\$369,840	\$468,580
Restricted Cash Capital/Debt/Purchase Power	\$1,399,063	\$1,218,077
Logn Term Pension Asset	\$652,895	\$652,895
Total Other Assets	\$2,421,798	\$2,339,552
<u>DEFERRED DEBITS</u>		
Other Deferred outflows-pension related	\$233,303	\$233,303
Total Deferred Debits	\$233,303	\$233,303
TOTAL ASSETS & OTHER DEBITS	\$8,515,190	\$8,669,912
LIABILITIES AND EQUITY		
<u>NET POSITION</u>		
Retained Earnings	\$6,062,244	\$5,987,415
Total Net Position	\$6,062,244	\$5,987,415
<u>LONG-TERM DEBT</u>		
Long-Term Bonds in Rates	\$0	\$0
Total Current Assets	\$0	\$0
<u>CURRENT & ACCRUED LIABILITIES</u>		
Notes Payable	\$0	\$411,061
Accounts Payable	\$604,831	\$373,904
Customer Deposits	\$404,353	\$413,003
Accrued Compensated Absences	\$53,163	\$62,016
Miscellaneous Current & Accrued Liabilities	\$14,286	\$221,787
Total Other Assets	\$1,076,633	\$1,481,771
<u>DEFERRED DEBITS</u>		
Regulatory Deferrals	\$487,587	\$337,246
Customer Advances for Construction	\$294,484	\$269,238
Other Deferred inflows-pension related	\$594,242	\$594,242
Total Deferred Debits	\$1,376,313	\$1,200,726
TOTAL LIABILITIES AND EQUITY	\$8,515,190	\$8,669,912

Test Year Balance Sheet-Retained Earnings
PASCOAG UTILITYDISTRICT

Schedule DGB-TY-5

Retained Earnings per 12/31/19 Annual Report	\$ 6,062,244
Net Income (1/1/20 -6/30/20) DGB-TY-3	<u>(74,829)</u>
Test Year Retained Earnings	<u>\$ 5,987,415</u>

**COMPARATIVE REVENUES ANALYSIS
PASCOAG UTILITYDISTRICT**

Schedule DGB-RY-2

ACCT. #	BUDGET ACCOUNT DESCRIPTION	TY 2020 ACTUAL	INTERIM YEAR	RATE YEAR
REVENUE				
<i>Operating Revenue---Electricity Charges by Customer Class</i>				
401-4401	Residential sales			
401-4421	Commercial sales			
401-4420	Industrial sales			
401-4440	Public street lights			
401-4441	Private street lights			
<i>Total Operating Revenue---Electricity Charges by Customer Class</i>		0	0	0
<i>Operating Revenue---Pass Through</i>				
	Transmission	1,988,469	1,988,469	-
	Transition	-	-	-
	Standard Offer	3,383,148	3,383,148	
	PPRFC	(69,572)	(69,572)	
407.040	Regulatory Credit-OC flow back	(15,780)	(15,780)	
407.030	Regulatory Credit-PP Credit Refund	-	-	-
<i>Total Operating Revenue---Pass Through</i>		5,286,265	5,286,265	0
<i>Operating Revenue---Electricity Charge by Rate Class</i>				
	Demand/Distribution	2,089,919	2,089,919	2,089,919
	Customer Chg	489,630	489,630	489,630
	Public street lights	43,872	43,872	43,872
	Private street lights	29,459	29,459	29,459
	Power Factor Adjustment	(7,573)	(7,573)	(7,573)
<i>Total Operating Revenue---Electricity Charge by Rate Class</i>		2,645,307	2,645,307	2,645,307
<i>Other Revenue</i>				
405-4190	Interest income	6,746	6,746	6,746
405-4220	Penalty interest	23,038	23,038	23,038
405-4210	Non-operating income	3,190	3,190	3,190
408-4510	Misc service revenue	-	-	-
408-4550	Other revenue/rent	23,478	23,478	23,478
408-4560	Other electric revenue	29,131	29,131	29,131
408-4570	Gain on sale of assets	21,781	21,781	21,781
<i>Total Other Revenue</i>		107,364	107,364	107,364
TOTAL REVENUE		\$ 8,038,936	\$ 8,038,936	\$ 2,752,671

Detail of Revenues by Source, Tariff & Rate Class at Current Rates Schedule DGB-RY-2a

Pascoag Electric Division

	Rate Year Residential Revenue	Rate Year Commercial Revenue	Rate Year Industrial Revenue	Rate Year Street Lighting Revenue	Rate Year Total Revenue
Kw	-	-	66,268 *	-	66,268
Kwhrs	32,414,464	3,321,658	18,195,779	399,768	54,331,669
Count	4,288	533	63	-	4,884

Rates

Transmission	\$ 0.03687	\$ 0.03687	\$ 0.03687
Transition	\$ -	\$ -	\$ -
Standard Offer	\$ 0.06273	\$ 0.06273	\$ 0.06273
PPRFC	\$ (0.00129)	\$ (0.00129)	\$ (0.00129)

Demand/Distribution	\$ 0.03922	\$ 0.04196	\$ 10.25000 *
Customer Chg	\$ 6.00	\$ 15.00	\$ 112.75
Street Lighting power Flr	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ (0.00042)

Revenue

Transmission	\$ 1,195,121	\$ 122,470	\$ 670,878	\$ -	\$ 1,988,469
Transition	\$ -	\$ -	\$ -	\$ -	\$ -
Standard Offer	\$ 2,033,359	\$ 208,368	\$ 1,141,421	\$ -	\$ 3,383,148
PPRFC	\$ (41,815)	\$ (4,285)	\$ (23,473)	\$ -	\$ (69,572)

Demand/Distribution	\$ 1,271,295	\$ 139,377	\$ 679,247 *	\$ -	\$ 2,089,919
Customer Chg	\$ 308,766	\$ 95,850	\$ 85,014	\$ -	\$ 489,630
Street Lighting power Flr	\$ -	\$ -	\$ -	\$ 73,331	\$ 73,331
Year-end accrual	\$ -	\$ -	\$ (7,573)	\$ -	\$ (7,573)
	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ 4,766,727</u>	<u>\$ 561,779</u>	<u>\$ 2,545,515</u>	<u>\$ 73,331</u>	<u>\$ 7,947,352</u>

Street Lighting
Kwhrs
Public
Private

292,628.00
107,140.00
<u>399,768.00</u>

Revenue
Public
Private

\$ 43,872
\$ 29,459
<u>\$ 73,331</u>

Industrial Class Usage Breakdown by by Rate Design Reclassifications

	Industrial <u>kw</u>	Industrial <u>kwh</u>
General Service kW<200	35,587	8,729,450
General Service kW>200	30,037	9,437,240
General Service Municipal	644	29,089
YE 12/2019	<u>66,269</u>	<u>18,195,779</u>

EXPENSE ANALYSIS
PASCOAG UTILITY DISTRICT

Schedule DGB-RY-3
Page 1 of 2

ACCT. #	BUDGET ACCOUNT DESCRIPTION	ADJUSTED TEST YEAR	ADJUSTMENTS	ADJUSTED RATE YEAR
EXPENSES				
<i>Operating Expense---Power Production</i>				
555.000	Purchased power	\$ 3,733,562	A (\$3,733,562)	\$ -
555.500	Power supply expense	2,340	A (2,340)	0
565.000	Transmission	1,550,363	A (1,550,363)	0
<i>Total Operating Expense---Power Production</i>		5,286,265	(5,286,265)	0
<i>Operating Expense---Distribution</i>				
593.130	over/short inventory exp	1,875	C 1,089	2,964
580.000	Operation Supervisor	99,887	B 11,560	111,447
582.000	Operation supply & expense	89,215	B 120	89,335
586.000	O&M Meter expense	47,839	B 209	48,048
588.000	Misc distribution expense	3,285	B 349	3,634
<i>Total Operating Expense---Distribution</i>		242,101	13,327	255,428
<i>Operating Expense---Customer Service</i>				
675.000	Misc. general	0	B 0	0
902.000	Customer meter reading	8,499	B 430	8,929
903.000	Customer record/collection	214,267	B 13,614	227,881
904.000	Uncollectible accounts	44,172	C (6,853)	37,319
<i>Total Operating Expense---Customer Service</i>		266,938	7,191	274,129
<i>Operating Expense---Administrative</i>				
920.000	Admin general salaries	452,327	B 29,432	481,759
921.000	Office supplies and expense	73,002	C (4,364)	68,638
921.010	Custodial expense	9,615	D 7,272	16,887
922.000	Admin expense transfer	(124,410)	E (3,012)	(127,422)
921.030	Dues and memberships	11,492	TY 0	11,492
923.000	Outside Service-legal	19,843	F 5,157	25,000
923.001	Outside Service-auditing	29,043	G 6,957	36,000
923.003	Outside Service-pension	11,926	C (1,883)	10,043
923.004	Outside Service-consulting	13,540	C 2,341	15,881
923.005	Outside Service-computer/IT	102,327	H 7,153	109,480
928.000	Rate Case	0	I 28,667	28,667
923.006	GNEF	1,500	J 4,500	6,000
924.000	Property insurance	50,762	K 3,558	54,320
925.000	Benefits/injuries & damages	43,272	L (15,218)	28,054
926.000	Benefits/Flex	1,104	L (1,104)	0
926.020	Employee Benefits-health	190,341	L 45,803	236,144
926.030	Schools & seminars	41,400	M (3,008)	38,392
926.040	Health Care - Others	15,197	N 1,268	16,465
926.005	DBP contributions	127,306	O 14,515	141,821
926.060	Employee benefits UHC-HRA	7,398	TY 0	7,398
933.000	Transportation	(5,057)	TY 0	(5,057)
999-9999	Defined Benefit adjustment	0	TY 0	0
<i>Total Operating Expense---Administrative</i>		1,071,928	128,034	1,199,962

**EXPENSE ANALYSIS
PASCOAG UTILITY DISTRICT**

ACCT. #	BUDGET ACCOUNT DESCRIPTION	ADJUSTED TEST YEAR	ADJUSTMENTS	ADJUSTED RATE YEAR
<i>Maintenance Expense---Distribution System</i>				
585.000	Maint of street lights	784	B 716	1,500
584.000	Underground expense	0	B 0	0
592.000	Maint of station expense	4,811	B 5,689	10,500
592.100	Maint of structures	5,934	B 2,066	8,000
593.000	Overhead line expense	373,739	B 77,513	451,252
593.010	Contracted OH expense	150,393	B 17,735	168,128
597.000	Maint of meters	0	B 2,000	2,000
<i>Total Maintenance Expense---Distribution System</i>		535,661	105,719	641,380
<i>Maintenance Expense---General</i>				
930.230	Hazardous waste	125	C (83)	42
	<i>Capitalized Labor</i>	40,599	B (40,599)	0
	Future capital	306,000	TY 0	306,000
	Storm Contingency	20,000	TY 0	20,000
935.000	Maint of plant	33,863	C 2,381	36,244
<i>Maintenance Expense---General</i>		400,587	(38,301)	362,286
<i>Taxes</i>				
408.000	Taxes - real estate	0	TY 0	0
408.010	Taxes - employer FICA	99,860	P 2,732	102,592
408.020	Unemployment security	0	TY 0	0
<i>Total Taxes</i>		99,860	2,732	102,592
<i>Depreciation</i>				
403.000	Depreciation	0	TY 0	0
<i>Total Depreciation</i>				
<i>Other Deductions</i>				
428.000	Amortization of debt acq	0	TY 0	0
505-4270	LTD	0	Q 113,600	113,600
431.000	Other interest expense	10,867	TY 0	10,867
<i>Total Other Deductions</i>		10,867	113,600	124,467
<i>Misc. General</i>				
930.100	General advertising	976	C (168)	808
930.200	Safety expense	21,074	C 3,150	24,224
930.210	Misc. general expense	75,153	C (5,113)	70,040
930.220	Donations	520	C 130	650
903.010	Billing expense	29,752	TY 0	29,752
930.250	Transfers	0	TY 0	0
<i>Total Misc General</i>		127,475	(2,001)	125,474
TOTAL EXPENSES		8,041,682	(4,955,965)	3,085,717

**RATE YEAR COMPENSATION EXPENSES
PASCOAG UTILITY DISTRICT**

Schedule DGB-RY-4

ACCT. #	BUDGET ACCOUNT DESCRIPTION	ADJUSTED TEST YEAR	ADJUSTMENTS	RATE YEAR PERCENTAGE INCREASE	ADJUSTED RATE YEAR
EXPENSES					
<i>Operating Expense---Distribution</i>					
580.000	Operation Supervisor	99,887	B 11,560	111,447	111,447
582.000	Operation supply & expense	89,215	B 120	89,335	89,335
586.000	O&M Meter expense	47,839	B 209	48,048	48,048
588.000	Misc distribution expense	3,285	B 349	3,634	3,634
<i>Operating Expense---Customer Service</i>					
675.000	Misc general	0		0	0
902.000	Customer meter reading	8,499	B 430	8,929	8,929
903.000	Customer record/collection	214,267	B 13,614	227,881	227,881
<i>Operating Expense---Administrative</i>					
920.000	Admin general salaries	452,327	B 29,432	481,759	481,759
506-9262	Schools & seminars (LABOR ONLY)	10,922	2,634	13,556	13,556
<i>Maintenance Expense---Distribution System</i>					
502-5850	Maint of street lights	784	B 716	1,500	1,500
502-5840	Underground expense	0	B 0	0	0
502-5920	Maint of station expense	4,811	B 5,689	10,500	10,500
502-5921	Maint of structures	5,934	B 2,066	8,000	8,000
502-5930	Overhead line expense	373,739	B 77,513	451,252	451,252
502-5931	Contracted OH expense	150,393	B 17,735	168,128	168,128
502-5970	Maint of meters	0	B 2,000	2,000	2,000
<i>Maintenance Expense---General</i>					
<i>Capitalized Labor</i>					
		40,599	B (40,599)	0	0
		<u>\$ 1,502,501</u>	<u>\$ - \$ 123,468</u>		<u>\$ 1,625,969</u>
	Compensation Schedule DGB RY-4a	\$ 1,370,071	\$ 107,656	\$ 1,477,726	
	Covered by DSM	\$ (22,421)	\$ (5,407)	\$ (27,828)	
	Transportation (non labor)	74,768	\$ (713)	74,055	
	Materials	80,084	\$ 21,931	102,015	
		<u>\$ 1,502,501</u>	<u>\$ 123,467</u>	<u>\$ 1,625,968</u>	

**RATE YEAR COMPENSATION
PASCOAG UTILITY DISTRICT**

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
<i>Administration and Customer Service</i>						
GM-CEO	\$ 143,574	\$ 143,574	3%	\$ 147,305	3%	\$ 151,082
AGM-OPS	109,502	109,502	3%	112,726	3%	115,996
MANAGER Fin & CS	95,479	95,479	4%	99,356	4%	103,306
SUPERVISOR Admin.	78,506	78,506	4%	81,694	4%	84,942
HR COORDINATOR	63,697	63,697	3%	65,799	3%	67,935
Project Coordinator	50,075	50,075	3%	51,549	3%	53,045
CSR#1	52,171	49,121	3%	50,567	3%	52,034
CSR#2	48,635	45,585	3%	46,927	3%	48,289
CSR#3	48,635	45,585	3%	46,927	3%	48,289
<i>Operations</i>						
Foreman	101,693	92,501		95,224		97,987
Lineman 1st class A	95,177	87,844	3%	90,430	3%	93,053
Lineman 1st class A (a)	87,200	83,249	(a)	88,254	3%	90,942
Lineman 1st class A	92,349	85,607	3%	88,254	3%	90,942
Lineman 1st class A	96,055	85,607	3%	88,254	3%	90,942
Lineman 1st class B	81,989	73,625	3%	75,903	3%	78,214
Arborist (b)	37,867	37,867	(b)	58,629	3%	60,330
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
Overtime & Standby		56,097		57,780		59,513
Total Compensation	\$ 1,370,071	\$ 1,370,071		\$ 1,433,594		\$ 1,477,726

- (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 permantly 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 theTest 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

**RATE YEAR PAYROLL TAX EXPENSE
PASCOAG UTILITY DISTRICT**

Schedule DGB-RY-4b

Employee Position	RATE YEAR COMPENSATION	FICA TAX	MEDICARE	RATE YEAR PAYROLL TAX
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Administration and Customer Service

GM-CEO	\$ 151,082	\$ 8,537	\$ 2,191	\$ 10,728
AGM-OPS	115,996	7,192	1,682	8,874
MANAGER Fin & CS	103,306	6,405	1,498	7,903
SUPERVISOR Admin.	84,942	5,266	1,232	6,498
HR COORDINATOR	67,935	4,212	985	5,197
Project Coordinator	53,045	3,289	769	4,058
CSR#1	52,034	3,226	754	3,981
CSR#2	48,289	2,994	700	3,694
CSR#3	48,289	2,994	700	3,694

Operations

	0			
Foreman	97,987			
Lineman 1st class A	93,053	5,769	1,349	7,119
Lineman 1st class A	90,942	5,638	1,319	6,957
Lineman 1st class A	90,942	5,638	1,319	6,957
Lineman 1st class A	90,942	5,638	1,319	6,957
Lineman 1st class B	78,214	4,849	1,134	5,983
Arborist	60,330	3,740	875	4,615
Arborist-2nd position	0	0	0	0
System Tech-Retired	0	0	0	0
System Tech	55,419	3,436	804	4,240
Utility Worker	35,466	2,199	514	2,713
Overtime & Standby	59,513	3,690	863	4,553

	\$ 1,477,726	\$ 84,714	\$ 20,006	\$ 104,720
Covered by DSM	(\$27,828)	(1,725)	(404)	(2,129)
	\$ 1,449,898	\$ 82,989	\$ 19,603	\$ 102,592

Test Year 504-4081 Taxes - employer FICA \$ 99,860

Rate Year 504-4081 Taxes - employer FICA 102,592

Rate Year Adjustment \$ 2,732

RATE YEAR EMPLOYEE BENEFIT EXPENSES
PASCOAG UTILITY DISTRICT

Schedule DGB-RY-5

Administrative/Customer Accounts:

	Health	Dental	VISION	Life LTD,LTCH	Monthly Total	Annual Total
GM-CEO	\$ 1,799	\$ 69	\$ 12	\$ 124	\$ 2,004	\$24,048
AGM-OPS	1,581	136	12	101	1,830	21,966
MANAGER Fin & CS	780	34	20	103	938	11,256
SUPERVISOR Admin.	742	69	11	92	914	10,971
HR COORDINATOR	974	136	0	55	1,165	13,982
Project Coordinator	0	136	20	59	215	2,579
CSR#1	0	60	8	52	120	1,441
CSR#2	1,792	136	0	71	1,999	23,993
CSR#3	1,163	15	0	71	1,250	14,995
	<u>\$ 8,830</u>	<u>\$ 793</u>	<u>\$ 83</u>	<u>\$ 729</u>	<u>\$ 10,436</u>	<u>\$ 125,231</u>

Operations

	Health	Dental	VISION	Life LTD,LTCH	Monthly Total	Annual Total
Foreman	\$ 1,317	\$ 136	\$ 12	\$ 76	\$ 1,541	\$ 18,492
Lineman 1st class A	750	60	12	64	886	10,630
Lineman 1st class A	1,317	136	12	65	1,530	18,366
Lineman 1st class A	1,317	136	12	78	1,543	18,513
Lineman 1st class A	750	60	12	71	893	10,717
Lineman 1st class B	N/A	N/A	12	73	85	1,018
Arborist	1,317	60	12	68	1,457	17,483
System Tech	1,317	102	12	69	1,500	17,999
Utility Worker	N/A	N/A	11	38	49	588
	<u>\$ 8,085</u>	<u>\$ 690</u>	<u>\$ 107</u>	<u>\$ 601</u>	<u>\$ 9,484</u>	<u>\$ 113,805</u>

Net Benefit Cost	\$ 16,915	\$ 1,483	\$ 191	\$ 1,331	\$ 19,920	\$ 236,144
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Test Year 926.040 Employee Benefits-health \$ 190,341

Rate Year 926.040 Employee Benefits-health 236,144

Rate Year Adjustment \$ 45,803

- (1) This is based on actual cost to District. On health and dental, the District pays 80%; the employee 20%
 Health and dental are based on 2020 rates, plus 8% increase
 For Life Ins, LTD, LTCH, the District pays 100%
 For Vision, the District pays 80%; the employee 20%

**RATE YEAR DBP EXPENSE
PASCOAG UTILITY DISTRICT**

Schedule DGB-RY-6

Employee Position	Rate Year Compensation	DBP Rate	Rate Year DBP Contribution
<i>Administration and Customer Service</i>			
GM-CEO	\$ 151,082	10%	\$ 15,108
AGM-OPS	115,996	10%	11,600
MANAGER Fin & CS	103,306	10%	10,331
SUPERVISOR Admin.	84,942	10%	8,494
HR COORDINATOR	67,935	10%	6,793
Project Coordinator	53,045	10%	5,304
CSR#1	52,034	10%	5,203
CSR#2	48,289	10%	4,829
CSR#3	48,289	10%	4,829
<i>Operations</i>			
Foreman	97,987	10%	9,799
Lineman 1st class A	93,053	10%	9,305
Lineman 1st class A	90,942	10%	9,094
Lineman 1st class A	90,942	10%	9,094
Lineman 1st class A	90,942	10%	9,094
Lineman 1st class B	78,214	10%	7,821
Arborist	60,330	10%	6,033
Arborist-2nd position	-	10%	-
System Tech-Retired	-	10%	-
System Tech	55,419	10%	5,542
Utility Worker	35,466	10%	3,546.58
Overtime & Standby (c)	64,300		-
	\$ 1,188,432		\$ 141,821

Test Year 926.005 DBP Contribution \$ 127,306

Rate Year 926.005 DBP Contribution 141,821

Rate Year Adjustment \$ 14,515

DBP is 10% of base salary. New employees are not eligible to participate in DBP for one year from hire

**RATE YEAR ADMIN TRANSFER
PASCOAG UTILITY DISTRICT**

Schedule DGB-RY-7

	Title/Position	Salary (1)	Benefits (2) (see note)	Total Compensation	Split Time (3) Water/Electric %	Split Time Water/Electric \$'s	Salary/ Hourly
1	General Manager FICA DBP (10% salary)	\$ 151,082	\$ 24,048 \$ 10,728 \$ 15,108 \$ 49,884	\$ 200,966	15% water 85% electric	\$ 30,145 \$ 170,821 \$ 200,966	S
2	AGM-Operations FICA DBP (10% salary) FICA (in 2012, this was changed to 70% Admin/30% Op)	\$ 115,996	\$ 21,966 \$ 8,874 \$ 11,600 \$ 42,439	\$ 158,435	15% water 85% electric	\$ 23,765 \$ 134,670 \$ 158,435	S
3	AGM-Finance FICA DBP (10% salary)	\$ 103,306	\$ 11,256 \$ 7,903 \$ 10,331 \$ 29,490	\$ 132,796	15% water 85% electric	\$ 19,919 \$ 112,876 \$ 132,796	S
4	SUPERVISOR Admin. FICA DBP (10% salary)	\$ 84,942	\$ 10,971 \$ 6,498 \$ 8,494 \$ 25,963	\$ 110,906	15% water 85% electric	\$ 16,636 \$ 94,270 \$ 110,906	S
5	HR - Administrator FICA DBP (10% salary)	\$ 67,935	\$ 13,982 \$ 5,197 \$ 6,793 \$ 25,973	\$ 93,907	10% water 90% electric	\$ 9,391 \$ 84,516 \$ 93,907	H
6	Project Coordinator FICA DBP (10% salary)	\$ 53,045	\$ 2,579 \$ - \$ 5,304 \$ 7,884	\$ 60,928	15% water 85% electric	\$ 9,139 \$ 51,789 \$ 60,928	S
7	CSR #1 FICA DBP (10% salary)	\$ 52,034	\$ 1,441 \$ 4,058 \$ 5,203 \$ 10,702	\$ 62,736	5% water 95% electric	\$ 3,137 \$ 59,600 \$ 62,736	H
8	CSR #2 FICA DBP (10% salary)	\$ 48,289	\$ 23,993 \$ 3,981 \$ 4,829 \$ 32,803	\$ 81,092	10% water 90% electric	\$ 8,109 \$ 72,983 \$ 81,092	H
9	CSR #3 FICA DBP (10% salary)	\$ 48,289	\$ 14,995 \$ 3,694 \$ 4,829 \$ 23,518	\$ 71,807	10% water 90% electric	\$ 7,181 \$ 64,626 \$ 71,807	H

Totals	<u>\$ 724,917</u>	\$ 125,231 \$ 50,932 \$ 72,492 <u>\$ 248,656</u>	<u>\$ 973,573</u>	Water Electric	\$ 127,422 \$ 846,151 <u>\$ 973,573</u>
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Rate Year 922.000 Admin expense transfer \$ (124,410)

Rate Year 922.000 Admin expense transfer (127,422)

Rate Year Adjustment \$ (3,012)

RATE YEAR SCHOOLS & SEMINARS EXPENSE
PASCOAG UTILITY DISTRICT

Schedule DGB-RY-9

2021

	<u>Interim Year</u>	<u>Rate Year</u>	
Operations	\$ 6,979	\$ 13,556	DGB-4
DC Legislative Rally	4,000	4,000	
PURMA Annual Conference	2,000	2,000	
NISC	6,000	6,000	
NEPPA Management Training	1,000	1,000	
Board Training	500	500	
Tuition Reimbursement/Books	2,500	2,500	
Customer Service Training	3,336	3,336	
HR CornerStone	1,000	1,000	
Human Resource Seminars	1,500	1,500	
NEPPA Annual Conference	3,000	3,000	
Misc	0	0	
	\$ 31,815	\$ 38,392	

RATE YEAR RATE CASE EXPENSE
PASCOAG UTILITY DISTRICT

Schedule DGB-RY-10

<u>Item/Vendor</u>	<u>Expense</u>
Division Consultants	\$ 40,000
B&E Consulting	40,000
Legal (Bernstein)	4,700
Legal Notices	1,000
Printer	<u>300</u>
	\$ 86,000
Amortization period	<u>3</u>
Rate Year Rate Case Expense	<u>\$ 28,667</u>

Analysis of Debt Service Coverage Restricted Capital Fund Balance
PASCOAG UTILITY DISTRICT

	<u>Total Debt</u>	<u>Funding Debt Service</u>	<u>Funding Capital</u>	<u>Total</u>	<u>Debt Service Coverage</u>
2021	113,600	-	142,000	142,000	125%
2022	113,600	113,600	28,400	142,000	125%
2023	113,600	113,600	28,400	142,000	125%
2024	113,600	113,600	28,400	142,000	125%
2025	113,600	113,600	28,400	142,000	125%

	<u>Funding</u>	<u>Prior Year Debt Coverage allocated back</u>	<u>Current Year Debt Expense</u>	<u>Current Year Coverage allocated to Debt</u>	<u>Capital Budget expense (per M. Kirkwood testimony)</u>	<u>Year end Balance</u>
2020						690,215.08
2021	306200		113,600	28,400	429,000	425,415.08
2022	306200	28,400		28,400	243,000	488,615.08
2023	306200	28,400		28,400	230,000	564,815.08
2024	306200	28,400		28,400	419,500	451,515.08
2025	306200	28,400		28,400	209,500	548,215.08

EXPENSE ANALYSIS
PASCOAG UTILITY DISTRICT

Schedule DGB-COS-1
Page 1 of 2

ACCT. #	BUDGET ACCOUNT DESCRIPTION	ADJUSTED RATE YEAR	Production/ Purchase	Transmission	Demand/ Distribution	Street Lighting	Customer Service
EXPENSES							
<i>Operating Expense---Power Production</i>							
555.000	Purchased power	\$ -	P	\$ -	\$ -	\$ -	\$ -
	Purchased power - Street Light	0	SL-P	0	0	(31,302)	31,302
555.500	Power supply expense	0	P	0	0	0	0
565.000	Transmission	0	P	0	0	0	0
<i>Total Operating Expense---Power Production</i>		0		0	0	(31,302)	31,302
<i>Operating Expense---Distribution</i>							
593.130	over/short inventory exp	2,964	D	0	0	2,964	0
580.000	Operation Supervisor	111,447	D	0	0	111,447	0
582.000	Operation supply & expense	89,335	DSL	0	0	80,402	8,934
586.000	O&M Meter expense	48,048	C	0	0	0	48,048
588.000	Misc distribution expense	3,634	D	0	0	3,634	0
<i>Total Operating Expense---Distribution</i>		255,428		0	0	198,447	8,934
<i>Operating Expense---Customer Service</i>							
675.000	Misc general	0	C	0	0	0	0
902.000	Customer meter reading	8,929	C	0	0	0	8,929
903.000	Customer record/collection	227,881	C	0	0	0	227,881
904.000	Uncollectible accounts	37,319	G	0	0	31,869	688
<i>Total Operating Expense---Customer Service</i>		274,129		0	0	31,869	688
<i>Operating Expense---Administrative</i>							
920.000	Admin general salaries	481,759	D	0	0	481,759	0
921.000	Office supplies and expense	68,638	G	0	0	58,615	1,264
921.010	Custodial expense	16,887	G	0	0	14,421	311
922.000	Admin expense transfer	(127,422)	A	0	0	(77,727)	(1,274)
921.030	Dues and memberships	11,492	G	0	0	9,814	212
923.000	Outside Service-legal	25,000	G	0	0	21,349	461
923.001	Outside Service-auditing	36,000	G	0	0	30,743	663
923.003	Outside Service-pension	10,043	Pr	0	0	8,380	201
923.004	Outside Service-consulting	15,881	G	0	0	13,562	293
923.005	Outside Service-computer/IT	109,480	G	0	0	93,493	2,017
928.000	Rate Case	28,667	G	0	0	24,481	528
923.006	GNEF	6,000	D	0	0	6,000	0
924.000	Property insurance	54,320	D	0	0	54,320	0
925.000	Benefits/injuries & damages	28,054	Pr	0	0	23,407	561
926.000	Benefits/Flex	0	Pr	0	0	0	0
926.020	Employee Benefits-health	236,144	Pr	0	0	197,028	4,723
926.030	Schools & seminars	38,392	G	0	0	32,786	707
926.040	Health Care - Others	16,465	G	0	0	14,061	303
926.005	DBP contributions	141,821	Pr	0	0	118,330	2,836
926.060	Employee benefits UHC-HRA	7,398	Pr	0	0	6,173	148
933.000	Transportation	(5,057)	G	0	0	(4,319)	(93)
999-9999	DB adjustment	0	G	0	0	0	0
<i>Total Operating Expense---Administrative</i>		1,199,962		0	0	1,126,675	13,861
<i>Maintenance Expense---Distribution System</i>							
585.000	Maint of street lights	1,500	D	0	0	1,500	0
584.000	Underground expense	0	D	0	0	0	0
592.000	Maint of station expense	10,500	D	0	0	10,500	0
592.100	Maint of structures	8,000	D	0	0	8,000	0
593.000	Overhead line expense	451,252	D	0	0	451,252	0
593.010	Contracted OH expense	168,128	D	0	0	168,128	0
597.000	Maint of meters	2,000	D	0	0	2,000	0
<i>Total Maintenance Expense---Distribution System</i>		641,380		0	0	641,380	0
<i>Maintenance Expense---General</i>							
930.230	Hazardous waste	42	D	0	0	42	0
	Capitalized Labor	0	D	0	0	0	0
	Future capital	306,000	D	0	0	306,000	0
	Storm Contingency	20,000	D	0	0	20,000	0
935.000	Maint of plant	36,244	D	0	0	36,244	0
<i>aintenance Expense---General</i>		362,286		0	0	362,286	0

EXPENSE ANALYSIS
PASCOAG UTILITY DISTRICT

ACCT. #	BUDGET ACCOUNT DESCRIPTION	ADJUSTED RATE YEAR		Production/ Purchase	Transmission	Demand/ Distribution	Street Lighting	Customer Service
<i>Taxes</i>								
408.000	Taxes - real estate	0	C	0	0		0	0
408.010	Taxes - employer FICA	102,592	Pr	0	0	85,598	2,052	14,942
408.020	Unemployment security	0	Pr	0	0	0	0	0
<i>Total Taxes</i>		102,592		0	0	85,598	2,052	14,942
<i>Depreciation</i>								
403.000	Depreciation	0	D	0	0	0	0	0
<i>Total Depreciation</i>								
<i>Other Deductions</i>								
428.000	Amortization of debt acq	0	D	0	0	0	0	0
505-4270	Interest on LTD	113,600	D	0	0	113,600	0	0
431.000	Other interest expense	10,867	D	0	0	10,867	0	0
<i>Total Other Deductions</i>		124,467		0	0	124,467	0	0
<i>Misc. General</i>								
930.100	General advertising	808	G	0	0	690	15	103
930.200	Safety expense	24,224	D	0	0	24,224	0	0
930.210	Misc. general expense	70,040	D	0	0	70,040	0	0
930.220	Donations	650	G	0	0	555	12	83
903.010	Billing expense	29,752	C	0	0	0	0	29,752
930.250	Transfers	0	C	0	0	0	0	0
<i>Total Misc General</i>		125,474		0	0	95,509	27	29,938
TOTAL EXPENSES		3,085,717	R	0	0	2,634,929	56,863	393,925
Net Operating Income		46,286	R	0	0	36,103	1,389	8,794
Power Factor Adjustment		(7,573)	R	0	0	(5,907)	(227)	(1,439)
Total Other Revenue		107,364	R	0	0	83,744	3,221	20,399
NetRevenue Requirement		\$ 3,032,212		\$ -	\$ -	\$ 2,593,194	\$ 55,258	\$ 383,759

**ALLOCATION FACTORS
PASCOAG UTILITY DISTRICT**

Schedule DGB-COS-2

DESCRIPTION	Allocator	Production/ Purchase	Transmission	Demand/ Distribution	Street Lighting	Customer Service	
Power Purchase	P	100%	0%	0%	0%	0%	
Transmission	T	0%	100%	0%	0%	0%	
Demand/Distribution	D	0%	0%	100%	0%	0%	
Distribution SL Overhead	DSL	0%	0%	90%	10%	0%	
Street light - Maintenance	SL	0%	0%	0%	100%	0%	
Stree light - power	SL-P	This allocator recovers the amount of power used by and provides an offset to other electric customers					
Customer service	C	0%	0%	0%	0%	100%	
General Allocator	G	0%	0%	85%	2%	13%	
Payroll -Related	Pr	0%	0%	83%	2%	15%	
Admin Transfer	A	0%	0%	61%	1%	38%	
Revenue	R	0%	0%	78%	3%	19%	

Determination of Demand/Distribution &
Customer Service Charges
Pascoag Utility District

Schedule DGB-RD-1

Demand/ Distribution Charges

		Residential	Commercial	General Service MLCFR	General Service <200 KW	General Service >200 KW	
Billing Charges	CP-3	\$ 1,588,474	\$ 153,863	\$ 4,677	\$ 422,326	\$ 423,855	2,593,194 (A)
kWh Sales		\$ 1,588,474	\$ 153,863	\$ 2,339	50% \$ 211,163	50%	
Rate per kWh		<u>\$ 0.04901</u>	<u>\$ 0.04632</u>	<u>\$ 0.08040</u>	<u>\$ 0.02419</u>		
kW Sales				\$ 2,338.68	50% \$ 211,162.87	50% \$ 423,854.76	
Rate per kW				<u>\$ 3.63</u>	<u>\$ 5.93</u>	<u>\$ 14.11</u>	

Annual kWh Sales	E-1	32,414,464	3,321,658	29,089	8,729,450	9,437,240	53,931,901
		60.10%	6.16%	0.05%	16.19%	17.50%	
Peak kWh Sales	CP-1	3,564,883	334,669	1,418	881,735	940,160	5,722,865
		62.29%	5.85%	0.02%	15.41%	16.43%	
Annual kW Sales	E-2			644	35,587	30,037	66,268
				1%	54%	45%	
Peak kW Load	CP-3	8,269.49	801.00	24.35	2,198.60	2,206.56	13,500.00
		61.26%	5.93%	0.18%	16.29%	16.34%	

Customer Service Charges

Annual Charge	\$ 383,759 (A)
Monthly Service Charge	\$ 31,980
No. of Weighted Meters	6,309
Rate per Weighted Meter	<u>\$ 5.07</u>

	Size	Weighting Factor	Service Charge	Rounded Service Charge
Residential (A)		1.00	\$ 5.07	\$ 5.00
Commercial (B)		2.50	\$ 12.67	\$ 12.75
General Service MLCFR		10.45	\$ 52.97	\$ 53.00
General Service <200 KW		10.45	\$ 52.97	\$ 53.00
General Service >200 KW		18.75	\$ 95.05	\$ 95.00

	Meter Count	Weighting Factor	Weighted Meters
Residential (A)	4281	1.00	4,281
Commercial (B)	532	2.50	1,330
General Service MLCFR	2	10.45	21
General Service <200 KW	54	10.45	564
General Service >200 KW	6	18.75	113
			<u>6,309</u>

(A) See Schedule DGB-COS-1

Determination of Street Lighting Charges
Pascoag Utility District

Schedule DGB-RD-2

Monthly Lamp Maint. Cost

Street Lighting Allocation	\$ 55,258	See Schedule DGB-COS-1
Annual Lamp Energy Revenue	31,302	See Schedule DGB-RD-2A
Annual Lamp Maint Revenue	<u>\$ 23,956</u>	
Annual Lamp Maint Revenue	\$ 23,956	
Annual LED Lamp Maint Revenue	21,751	See Schedule DGB-RD-2A
Annual Non LED Lamp Maint Revenue	<u>\$ 2,205</u>	
Monthly Lamp Maint Revenue	\$ 183.73	
No. of Lamps	158	See Schedule DGB-RD-2A
Monthly Rate per Lamp	<u>\$ 1.16</u> *	

Total Street Lighting Charge

<u>Lamp Wattage and Type</u>	<u>Monthly Lamp Energy Cost (\$)</u>	<u>Monthly Lamp Energy Cost (\$)</u>	<u>Monthly Lamp Rate (\$)</u>	<u>Annual Lamp Rate (\$)</u>
175 Watt Mercury	\$ 7.26	\$ 1.16 *	\$ 8.42	\$ 101.08
50 Watt Sodium	\$ 2.34	\$ 1.16 *	\$ 3.50	\$ 42.00
70 Watt Sodium	\$ 3.12	\$ 1.16 *	\$ 4.28	\$ 51.35
100 Watt Sodium	\$ 4.60	\$ 1.16 *	\$ 5.77	\$ 69.20
150 Watt Sodium	\$ 6.84	\$ 1.16 *	\$ 8.00	\$ 95.98
250 Watt Sodium	\$ 10.41	\$ 1.16 *	\$ 11.58	\$ 138.90
400 Watt Sodium	\$ 16.47	\$ 1.16 *	\$ 17.63	\$ 211.58
25W LED/ 2,188 Lumens	\$ 0.85	\$ 2.01 (a)	\$ 2.86	\$ 34.35
50W LED/ 3,956 Lumens	\$ 1.69	\$ 2.01 (a)	\$ 3.71	\$ 44.48
120W LED/ 11,730 Lumens	\$ 3.96	\$ 4.17 (a)	\$ 8.13	\$ 97.55
240W LED/ 22,797 Lumens	\$ 7.93	\$ 4.80 (a)	\$ 12.73	\$ 152.75
73W LED Decrotive with pole	\$ 2.41	\$ 6.18 (a)	\$ 8.59	\$ 103.03

(a) See DGB-RD-2a

Determination of Street Lighting Charges

Schedule DGB-RD-2A

Pascoag Utility District

Monthly Lamp energy Cost

Lamp Wattage and Type	Lamp Op Watt	Monthly Op Hours	Monthly Energy Use (kWh)	Average Utility Energy COS (\$/kWh)	Monthly Lamp Energy Cost (\$)
175 Watt Mercury	205.00	360.25	74	\$ 0.09831	\$ 7.26
50 Watt Sodium	66.00	360.25	24	\$ 0.09831	\$ 2.34
70 Watt Sodium	88.00	360.25	32	\$ 0.09831	\$ 3.12
100 Watt Sodium	130.00	360.25	47	\$ 0.09831	\$ 4.60
150 Watt Sodium	193.00	360.25	70	\$ 0.09831	\$ 6.84
250 Watt Sodium	294.00	360.25	106	\$ 0.09831	\$ 10.41
400 Watt Sodium	465.00	360.25	168	\$ 0.09831	\$ 16.47
25W LED/ 2,188 Lumens	25.72	360.25	9	\$ 0.09167	\$ 0.85
50W LED/ 3,956 Lumens	51.30	360.25	18	\$ 0.09167	\$ 1.69
120W LED/ 11,730 Lumens	120.00	360.25	43	\$ 0.09167	\$ 3.96
240W LED/ 22,797 Lumens	240.00	360.25	86	\$ 0.09167	\$ 7.93
73W LED Decrotive with pole	73.00	360.25	26	\$ 0.09167	\$ 2.41

	Lamp Count	Monthly Energy Use (kWh)	Total Yearly Energy Use (kWh)	Monthly Lamp Energy Cost (\$)	Total Yearly Lamp Energy Revenue
175 Watt Mercury	12	74	10,635	\$ 7.26	\$ 1,045
50 Watt Sodium	44	24	12,554	\$ 2.34	\$ 1,234
70 Watt Sodium	10	32	3,804	\$ 3.12	\$ 374
100 Watt Sodium	4	47	2,248	\$ 4.60	\$ 221
150 Watt Sodium	8	70	6,675	\$ 6.84	\$ 656
250 Watt Sodium	49	106	62,277	\$ 10.41	\$ 6,122
400 Watt Sodium	31	168	62,316	\$ 16.47	\$ 6,126
25W LED/ 2,188 Lumens	486	9	54,037	\$ 0.85	\$ 4,954
50W LED/ 3,956 Lumens	84	18	18,629	\$ 1.69	\$ 1,708
120W LED/ 11,730 Lumens	78	43	40,463	\$ 3.96	\$ 3,709
240W LED/ 22,797 Lumens	49	86	50,838	\$ 7.93	\$ 4,660
73W LED Decrotive with pole	17	26	5,365	\$ 2.41	\$ 492
	<u>872</u>		<u>160,509</u>		<u>\$ 31,302</u>

Monthly led Lamp Maint Cost

	(a) Monthly Fixed Cost (\$)	
25W LED/ 2,188 Lumens	486 \$ 2.01	11,738
50W LED/ 3,956 Lumens	84 \$ 2.01	2,029
120W LED/ 11,730 Lumens	78 \$ 4.17	3,900
240W LED/ 22,797 Lumens	49 \$ 4.80	2,824
73W LED Decrotive with pole	17 \$ 6.18	1,260
	<u>714</u>	<u>21,751</u>

(a) these values were calculated as part of Docket 4679

Non LED Lamp Maint Cost

175 Watt Mercury	12
50 Watt Sodium	44
70 Watt Sodium	10
100 Watt Sodium	4
150 Watt Sodium	8
250 Watt Sodium	49
400 Watt Sodium	31
	<u>158</u>

Comparison of Existing and Proposed Rates & Charges

Pascoag Utility District

Schedule DGB-RD-3

Page 1 of 2

		Current	Proposed	% Increase
<u>Demand/Distribution Rates</u>				
Residential (A)	per kWh - all kWh	\$ 0.03922	\$ 0.04901	24.95%
Commercial (B)	per kWh - all kWh	\$ 0.04196	\$ 0.04632	10.39%
General Service <200 KW	All kW peak demand	\$ 10.25	\$ 5.93	-42.11%
	per kWh - all kWh	\$ -	\$ 0.02419	100.00%
Seasonal	All kW 75%	\$ 7.69		
General Service >200 KW	All kW peak demand	\$ 10.25	\$ 14.11	37.67%
	per kWh - all kWh	\$ -	\$ -	100.00%
General Service MLCFR	All kW peak demand	\$ 10.25	\$ 3.63	-64.57%
	per kWh - all kWh	\$ -	\$ 0.08040	100.00%
<u>Customer Charge</u>				
Residential (A)	Charge per month	\$ 6.00	\$ 5.00	-16.67%
Commercial (B)	Charge per month	\$ 15.00	\$ 12.75	-15.00%
General Service MLCFR	Charge per month	\$ 112.75	\$ 53.00	-52.99%
General Service <200 KW	Charge per month	\$ 112.75	\$ 53.00	-52.99%
General Service >200 KW	Charge per month	\$ 112.75	\$ 95.00	-15.74%
<u>Street Lighting</u>				
175 Watt Mercury	Charge per month	\$ 8.47	\$ 8.42	-0.55%
50 Watt Sodium	Charge per month	\$ 4.58	\$ 3.50	-23.57%
70 Watt Sodium	Charge per month	\$ 5.20	\$ 4.28	-17.70%
100 Watt Sodium	Charge per month	\$ 6.37	\$ 5.77	-9.47%
150 Watt Sodium	Charge per month	\$ 8.13	\$ 8.00	-1.62%
250 Watt Sodium	Charge per month	\$ 10.96	\$ 11.58	5.61%
400 Watt Sodium	Charge per month	\$ 15.74	\$ 17.63	12.02%
25W LED/ 2,188 Lumens	Charge per month	\$ 2.87	\$ 2.86	-0.27%
50W LED/ 3,956 Lumens	Charge per month	\$ 3.71	\$ 3.71	-0.08%
120W LED/ 11,730 Lumens	Charge per month	\$ 8.13	\$ 8.13	-0.01%
240W LED/ 22,797 Lumens	Charge per month	\$ 12.73	\$ 12.73	-0.01%
73W LED Decrotive with pole	Charge per month	\$ 8.59	\$ 8.59	-0.05%

Comparison of Existing and Proposed Rates & Charges
Pascoag Utility District

Schedule DGB-RD-3
Page 2 of 2

<u>Pass through revenues</u>	Current	Proposed	% Increase
<i>Standard Offer --- Per Tariff (set by year end filing in December 2020 - Docket 5083)</i>			
Residential (A)	\$ 0.06273	\$ 0.06273	0.00%
Commercial (B)	\$ 0.06273	\$ 0.06273	0.00%
Large Commercial & Industrial (C & C-5)	\$ 0.06273	\$ 0.06273	0.00%
<i>Transition --- Per Tariff (set by year end filing in December 2020 - Docket 5083)</i>			
Residential (A)	\$ -	\$ -	#DIV/0!
Commercial (B)	\$ -	\$ -	#DIV/0!
Large Commercial & Industrial (C & C-5)	\$ -	\$ -	#DIV/0!
<i>Transmission --- Per Tariff (set by year end filing in December 2020 - Docket 5083)</i>			
Residential (A)	\$ 0.03687	\$ 0.03687	0.00%
Commercial (B)	\$ 0.03687	\$ 0.03687	0.00%
Large Commercial & Industrial (C & C-5)	\$ 0.03687	\$ 0.03687	0.00%
<i>PPRFC --- Per Tariff (set by year end filing in December 2020 - Docket 5083)</i>			
Residential (A)	\$ (0.00129)	\$ (0.00129)	0.00%
Commercial (B)	\$ (0.00129)	\$ (0.00129)	0.00%
Large Commercial & Industrial (C & C-5)	\$ (0.00129)	\$ (0.00129)	0.00%
<i>Demand Side Management & Efficiency --- Per Tariff (set by year end filing in December 2020 - Docket 5084)</i>			
Residential (A)	\$ 0.00230	\$ 0.00230	0.00%
Commercial (B)	\$ 0.00230	\$ 0.00230	0.00%
Large Commercial & Industrial (C & C-5)	\$ 0.00230	\$ 0.00230	0.00%

Impact of Proposed Rates
Pascoag Utility District

Schedule DGB-RD-4

	Usage (kWh)	Usage (kW)	Current Revenue	Proposed Revenue	Dollar Increase	% Increase
Residential (A)						
	300		\$ 47.95	\$ 49.89	\$ 2	4.04%
	500		\$ 75.92	\$ 79.81	\$ 4	5.13%
	1000		\$ 145.84	\$ 154.63	\$ 9	6.02%
	2,000		\$ 285.68	\$ 304.25	\$ 19	6.50%
Commercial (B)						
	500		\$ 86.29	\$ 86.22	\$ (0)	-0.08%
	800		\$ 129.06	\$ 130.30	\$ 1	0.96%
	1000		\$ 157.58	\$ 159.69	\$ 2	1.34%
	3,000		\$ 442.74	\$ 453.57	\$ 11	2.45%
	5,000		\$ 727.90	\$ 747.46	\$ 20	2.69%
General Service <250 KW						
	6,104	18	\$ 911.43	\$ 921.64	\$ 10	1.12%
	15,933	53	\$ 2,259.18	\$ 2,356.08	\$ 97	4.29%
	35,187	105	\$ 4,729.52	\$ 5,067.71	\$ 338	7.15%
General Service >250 KW						
	165,000	350	\$ 20,302.55	\$ 21,636.19	\$ 1,334	6.57%
	220,000	620	\$ 28,604.15	\$ 30,980.29	\$ 2,376	8.31%

Percentage increase over TY Revenue (Including Fuel Revenue) 4.72%

Percentage increase over RY Revenue at Current Rates 13.78%

Proof of Revenues
Pascoag Utility District

Schedule DGB-RD-5

	Count or Usage	Current	Rate	Current Revenue	Proposed Revenue	Dollar Increase
<u>Demand/Distribution Rates</u>						
Residential (A) - per kWh	32,414,464	\$ 0.03922	\$ 0.04901	\$ 1,271,295	\$ 1,588,474	\$ 317,178
Commercial (B) - kWh	3,321,658	\$ 0.04196	\$ 0.04632	\$ 139,377	\$ 153,863	\$ 14,486
General Service MLCFR - per kWh	29,089	\$ -	\$ 0.08040	\$ -	\$ 2,339	\$ 2,339
General Service MLCFR - per kW	644	\$ 10.25	\$ 3.63	\$ 6,601	\$ 2,339	\$ (4,262)
General Service <200 KW - per kWh	8,729,450	\$ -	\$ 0.02419	\$ -	\$ 211,163	\$ 211,163
General Service <200 KW - per kW	35,587	\$ 10.25	\$ 5.93	\$ 364,771	\$ 211,163	\$ (153,608)
General Service >200 KW	30,037	\$ 10.25	\$ 14.11	\$ 307,879	\$ 423,855	\$ 115,976
				<u>\$ 2,089,923</u>	<u>\$ 2,593,194</u>	<u>\$ 503,272</u>
<u>Customer Charge (per month rate)</u>						
Residential (A)	51,372	\$ 6.00	# \$ 5.00	\$ 308,232	\$ 256,860	\$ (51,372)
Commercial (B)	6,384	\$ 15.00	# \$ 12.75	\$ 95,760	\$ 81,396	\$ (14,364)
General Service MLCFR - per kW	24	\$ 112.75	\$ 53.00	\$ 2,706	\$ 1,272	\$ (1,434)
General Service <200 KW - per kWh	648	\$ 112.75	\$ 53.00	\$ 73,062	\$ 34,344	\$ (38,718)
General Service >200 KW	72	\$ 112.75	# \$ 95.00	\$ 8,118	\$ 6,840	\$ (1,278)
				<u>\$ 487,878</u>	<u>\$ 380,712</u>	<u>\$ (107,166)</u>
<u>Street Lighting (per month rate)</u>						
175 Watt Mercury	144	\$ 8.47	# \$ 8.42	\$ 1,220	\$ 1,213	\$ (7)
-	-	\$ -	\$ -	\$ -	\$ -	\$ -
50 Watt Sodium	528	\$ 4.58	# \$ 3.50	\$ 2,418	\$ 1,848	\$ (570)
70 Watt Sodium	120	\$ 5.20	# \$ 4.28	\$ 624	\$ 514	\$ (110)
100 Watt Sodium	48	\$ 6.37	# \$ 5.77	\$ 306	\$ 277	\$ (29)
150 Watt Sodium	96	\$ 8.13	# \$ 8.00	\$ 780	\$ 768	\$ (13)
250 Watt Sodium	588	\$ 10.96	# \$ 11.58	\$ 6,444	\$ 6,806	\$ 362
400 Watt Sodium	372	\$ 15.74	# \$ 17.63	\$ 5,855	\$ 6,559	\$ 704
25W LED/ 2,188 Lumens	5,832	\$ 2.87	# \$ 2.86	\$ 16,738	\$ 16,692	\$ (46)
50W LED/ 3,956 Lumens	1,008	\$ 3.71	# \$ 3.71	\$ 3,740	\$ 3,737	\$ (3)
120W LED/ 11,730 Lumens	936	\$ 8.13	# \$ 8.13	\$ 7,610	\$ 7,609	\$ (1)
240W LED/ 22,797 Lumens	588	\$ 12.73	# \$ 12.73	\$ 7,485	\$ 7,485	\$ (0)
73W LED Decrotive with pole	204	\$ 8.59	# \$ 8.59	\$ 1,752	\$ 1,752	\$ (1)
				<u>\$ 54,973</u>	<u>\$ 55,258</u>	<u>\$ 285</u>
Power Factor Adjustment				<u>\$ (7,573)</u>	<u>\$ (7,573)</u>	<u>\$ -</u>
Total Rates and Charges				\$ 2,625,200	\$ 3,021,591	\$ 396,391
Total Other Revenue (Schedule DGB-RY-2)				\$ 110,502	\$ 110,502	\$ -
TOTAL REVENUE				<u>\$ 2,735,702</u>	<u>\$ 3,132,093</u>	<u>\$ 396,391</u>
Revenue Required (Schedule DGB-RY-1)					3,112,488	
Variance					\$ 19,606	0.63%

Attestation – David G Bebyn

**STATE OF RHODE ISLAND
PROVIDENCE, SC**

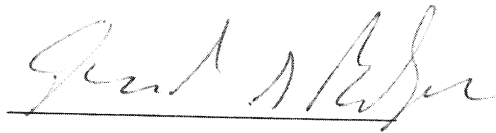
**PUBLIC UTILITIES
COMMISSION**

IN RE: Pascoag Utility District:

Docket No: _____

ATTESTATION
OF FINANCIAL DATA PURSUANT TO RULE 2.7

I David Bebyn, CPA, President of B & E Consulting, L.L.C, and Rate Consultant, for the Pascoag Utility District (signing on behalf of the financial officer), do hereby attest to the accuracy of the test year financial data presented in the cost of service and other financial statements; that such data purports to reflect the books of the company, and the results of operations; and that all differences between the books and the test year data, and any changes in the manner or recording an item on the District's books during the test year, have been expressly noted.



Dated March 19, 2021

**STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
PUBLIC UTILITIES COMMISSION
IN RE: PASCOAG UTILITY DISTRICT – COST OF SERVICE STUDY
DOCKET NO:**

**INDEX AND RESPONSES IN COMPLIANCE WITH THE
RHODE ISLAND PUBLIC UTILITIES COMMISSION’S RULES OF
PRACTICE AND PROCEDURE, PART II,
SECTIONS 2.4 THROUGH 2.10**

Index and Responses in Compliance with Part II, Section 2.4

Item 2.4 Notice of Filing (to be published in the “Bargain Buyer”

Response: Please see Table of Contents, Item 3.

Notice of Proposed General Rate Schedule to Customers.

Response: Please see Table of Contents, Item 4.

Index and responses in Compliance with Part II, Section 2.5

**Item 2.5(a) Current and Proposed Tariffs, Rate Schedules, Terms and
Conditions.**

Response: Please see Appendix.

Item 2.5(b) Complete Direct Case.

Response: Please see Table of Contents, Items 1 through 8.

Item 2.5(c)(1) Annual Report to the Commission for Last Two Years.

Response: Not applicable – District submits copies of its Audited Financial Statements

**Item 2.5(c)(2) Federal Energy Regulation Commission or Federal Communication
Commission Annual Reports.**

Response: Not applicable.

**Item 2.5(c)(3) Federal Energy Regulatory/Communications Commission Audit
Reports.**

Response: Not applicable.

Item 2.5(c)(4) Securities and Exchange Commission Report.

Response: Not applicable.

Item 2.5(c)(5) Prospectuses for Last Two Years.

Response: Not applicable.

Item 2.5(c)(6) Annual Reports to Stockholders.

Response: Not applicable.

Item 2.5(c)(7) Statements Reconciling Differences in Filing and Above Reports.

Response: Not applicable.

Index and responses in Compliance with Part II, Section 2.6

Item 2.6(a) Test Year (July 1, 2019 to June 30, 2020).

Response: Please see testimony of D. Bebyn and supporting schedules.

Item 2.6(b) Rate Year (July 1, 2021 to June 30, 2022).

Response: Please see testimony of D. Bebyn and M. Kirkwood and supporting schedules.

Item 2.6(c) Adjustments to the Test Year.

Response: Please see testimony of D. Bebyn and supporting schedules.

Index and responses in Compliance with Part II, Section 2.7

Item 2.7 Attestation of Financial Data.

Response: Please see testimony of and supporting schedules of D. Bebyn

Index and responses in Compliance with Part II, Section 2.8

Items 2.8 (a) through (w) Supporting Information and Work Papers to be Filed by Investor Owned Utilities.

Response: Not applicable.

Index and responses in Compliance with Part II, Section 2.9

Item 2.9(a) Cost of Service Schedules.

Response: Please see testimony of D. Bebyn and supporting schedules.

Item 2.9(b) Work Papers Supporting Claim for Working Capital.

Response: Not applicable.

Item 2.9(c) Work Papers Supporting Allocation of Cost of Service among Associated Entities.

Response: Not applicable.

Item 2.9(d) Work Papers Detailing Test Year and Rate Year Revenues, etc.

Response: Please see testimony of D. Bebyn and supporting schedules.

Item 2.9(e) Effect of Proposed Rate Changes.

Response: Please see testimony of D. Bebyn and supporting schedules. See Appendix for sample bill.

Item 2.9(f) Debt Service Schedules.

Response: Please see Appendix.

Item 2.9(g) Schedule of Lease Payments.

Response: Please see Appendix.

Item 2.9(h) Analysis of Revenues and Associated Expenses for Test Year.

Response: Please see testimony D. Bebyn and supporting schedules.

Item 2.9(i) Rate Year Municipal Tax Expense Calculation.

Response: Please see Appendix.

Item 2.9(j) Employee Information.

Response: Please see Appendix and supporting attachments.

Item 2.9(k) Summary of Affiliated Entities Transaction.

Response: Please See Appendix.

Item 2.9(l) Financial Data for Non-Coinciding Test Year.

Response: Not applicable.

Item 2.9(m) Summary of Expenses Incurred and Projected Related to Instant Rate Case.

Response: Please see Appendix and supporting schedules.

Item 2.9(n)(1) Unaccounted for Water.

Response: Not applicable.

Item 2.9(n)(2) Loss on Transmission of Electricity, or Gas.

Response: Please see Appendix.

Item 2.9(n)(3) Utilities Own Use of Electricity.

Response: Please see Appendix.

Item 2.9(o) Compliance with Prior Commission Order (Docket

Response: Please See Appendix

Appendix

RIPUC Docket No.: _____

- A. Current Tariffs
- B. Proposed Tariffs (redline version)
- C. Proposed Tariffs (clean version)
- D. Current Terms and Conditions
- E. Proposed Terms and Conditions (redlined)
- F. Proposed Terms and Conditions
- G. Attachments for compliance with Rule 2.9 of the State of Rhode Island Public Utilities Commission Rules of Practice and Procedure (Items 2.9 (e), 2.9(f), 2.9(g), 2.9(i), 2.9(j), 2.9(k), 2.9(m), 2.9(n)(2), and 2.9(n)(3).

Item 2.9 (e)	Customer Bills
Item 2.9 (f)	Debt Service
Item 2.9 (g)	Operating Leases
Item 2.9 (i)	Taxes
Item 2.9 (j)	Overtime/Employees
Item 2.9 (k)	Affiliate Entities Transactions
Item 2.9 (m)	COS Expenses
Item 2.9 (n) (2)	Energy Loss
Item 2.9 (n) (3)	District Energy Use
Item 2.9(o)	Status of Compliance

A.

Current Tariffs

RESIDENTIAL SERVICE RATE

1. DESIGNATION: A

2. APPLICABLE TO:

This rate is available for domestic uses in an individual residence or an individual apartment.

3. CHARACTER OF SERVICE:

120-240 volts, 3 wire, single phase

4. RATE SCHEDULE:

Customer Charge per month:	\$6.00
Distribution Access Charge per kWh - all kWh :	\$0.03922

5. TRANSMISSION COST:

There shall be included a surcharge representative of the transmission cost to this Department. The terms of this surcharge are provided in the transmission tariff and shall apply to all kilowatt-hours consumed on this rate.

6. LAST RESORT SERVICE, ALSO KNOW AS POWER SUPPLY SERVICE:

There shall be included a surcharge representative of the Power Supply Service Rate to this Department. The terms of this surcharge are provided in the Power Supply Service tariff and shall apply to all kilowatt-hours consumed on this rate.

7. PAYMENT OF BILL:

All bills are net and payable within 15 days from date of billing. After 30 days, a 1 ½% monthly interest charge will be applied against all outstanding past due balances.

8. TERMS AND CONDITIONS:

The District's Terms and Conditions, where not inconsistent with any specific provision hereto, are a part of this rate.

Filing Date: January 6, 2021

Effective Date: February 6, 2021

MUNICIPAL LOW CAPACITY FACTOR RATE

1. DESIGNATION: M

2. APPLICABLE TO:

This rate is available to all Town of Burrillville municipal buildings whose utilization factor (or capacity factor) is less than 10% on an annual basis and whose peak load in kW does not normally coincide with Pascoag Utility District's annual or seasonal peak load.

3. CHARACTER FO SERVICE:

120- 208 volts, 4 wire, three phase, 60 cps.

277- 480 volts, 4 wire, three phase, 60 cps.

120- 240 volts, 3 wire, single phase, 60 cps.

120- 240 volts, 4 wire, three phase, 60 cps.

4. RATE SCHEDULE:

MONTHLY ENERGY CHARGE

Customer Charge per month: \$112.75

Distribution Access Charge per kWh - All kWh: \$ 0.00

MONTHLY DEMAND CHARGE, per KW

All KW \$10.25

5. POWER FACTOR ADJUSTMENT:

The customer shall maintain a power factor of 90 percent, determined by permanently installed meters or periodic tests. A customer shall install corrective equipment, at customer's expense, to maintain a 90 percent power factor. If a customer's power factor shall fall below 90 percent during any billing period, the customer shall be charged a surcharge as determined by the Department.

6. TRANSMISSION COST:

There shall be included a surcharge representative of the transmission cost to this Department. The terms of this surcharge are provided in the transmission tariff and shall apply to all kilowatt-hours consumed on this rate.

7. LAST RESORT SERVICE, ALSO KNOWN AS POWER SUPPLY SERVICE:

There shall be included a surcharge representative of the Power Supply Service Rate. The terms of this surcharge are provided in the Power Supply Service tariff and shall apply to all kilowatt-hours consumed on this rate.

8. PAYMENT OF BILL:

All bills are due and payable within 15 days from date of billing. After 30 days, a 1^{1/2}% monthly interest charge will be applied against all outstanding past due balances.

9. TERMS AND CONDITIONS:

The Department's terms and conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this rate.

Filing Date: January 6, 2021
Effective Date: February 6, 2021

SMALL COMMERCIAL AND INDUSTRIAL RATE

1. DESIGNATION: B

2. APPLICABLE TO:

This rate is available to all commercial and industrial customers whose monthly metered demand does not exceed 15 KW.

3. CHARACTER OF SERVICE:

120-240 volts, 3 wire, single phase, 60 cps.

120-208 volts, 4 wire, three phase, 60 cps.

120-240 volts, 4 wire, three phase, 60 cps.

4. RATE SCHEDULE:

Customer Charge, per month:	\$15.00
Distribution Access Charge per kWh - all kWh :	\$0.04196

5. TRANSMISSION COST:

There shall be included a surcharge representative of the transmission cost to this Department. The terms of this surcharge are provided in the transmission tariff and shall apply to all kilowatt-hours consumed on this rate.

6. LAST RESORT SERVICE, ALSO KNOWN AS POWER SUPPLY:

There shall be included a surcharge representative of the Power Supply Service to this Department. The terms of this surcharge are provided in the Power Supply Service tariff and shall apply to all kilowatt-hours consumed on this rate.

7. PAYMENT OF BILL:

All bills are net and payable within 15 days from date of billing. After 30 days, a 1 ½% monthly interest charge will be applied against all outstanding past due balances.

8. TERMS AND CONDITIONS:

The District's Terms and Conditions, where not inconsistent with any specific provisions hereof, are a part of this rate.

Filing Date: January 6, 2020
Effective Date: February 6, 2021

LARGE COMMERCIAL AND INDUSTRIAL RATE

1. DESIGNATION: C

2. APPLICABLE TO:

This rate is available to all commercial and industrial customers whose monthly metered demand exceeds 15 KW.

3. CHARACTER OF SERVICE:

- 120- 208 volts, 4 wire, three phase, 60 cps.
- 277- 480 volts, 4 wire, three phase, 60 cps.
- 120- 240 volts, 3 wire, single phase, 60 cps.
- 120- 240 volts, 4 wire, three phase, 60 cps.

4. RATE SCHEDULE:

MONTHLY ENERGY CHARGE

Customer Charge per month:	\$112.75
Distribution Access Charge per kWh - All kWh :	\$ 0.00

MONTHLY DEMAND CHARGE, per KW

All KW	\$10.25
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5. POWER FACTOR ADJUSTMENT:

The customer shall maintain a power factor of 90 percent, determined by permanently installed meters or periodic tests. A customer shall install corrective equipment, at customer's expense, to maintain a 90 percent power factor. If a customer's power factor shall fall below 90 percent during any billing period, the customer shall be charged a surcharge as determined by the Department.

6

6. TRANSMISSION COST:

There shall be included a surcharge representative of the transmission cost to this Department. The terms of this surcharge are provided in the transmission tariff and shall apply to all kilowatt-hours consumed on this rate.

7. LAST RESORT SERVICE, ALSO KNOWN AS POWER SUPPLY SERVICE:

There shall be included a surcharge representative of the Power Supply Service. The terms of this surcharge are provided in the Power Supply Service tariff and shall apply to all kilowatt-hours consumed on this rate.

8. PAYMENT OF BILL:

All bills are due and payable within 15 days from date of billing. After 30 days, a 1½% monthly interest charge will be applied against all

outstanding past due balances.

9 TERMS AND CONDITIONS:

The Department's terms and conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this rate.

10. DEMAND CHARGE:

As previously stated, this rate shall apply to all customers achieving a demand of 15 kw or higher, in any 15 minute period. The customer's highest demand recorded will serve as the minimum billing basis for their demand charge for the ensuing eleven (11) month period, unless and until a higher kw of demand is recorded. That new demand or any ensuing higher demands will be the basis for billing during the eleven (11) months following said reading, notwithstanding the fact that the customer's use may be seasonal or intermittent. Additionally, any such seasonal or intermittent customer is obligated to pay any and all accrued demand charges prior to the customer-requested resumption of service with twelve (12) months of the date of termination of the service.

Filing Date: January 6, 2021

Effective Date: February 6, 2021

LARGE COMMERCIAL AND INDUSTRIAL RATE - SEASONAL

1. DESIGNATION: C-S

2. APPLICABLE TO:

This rate is available to all seasonal commercial and industrial customers whose monthly metered demand exceeds 15 kilowatts when full operationally. A seasonal customer is defined as a customer whose facility is fully operational for six months or less during a calendar year, and whose monthly meter demand, when fully operational, exceeds 15 kilowatts.

3. CHARACTER OF SERVICE:

120-208 volts, 4 wire, three phase, 60 cps

277-480 volts, 4 wire, three phase, 60 cps

120-240 volts, 3 wire, single phase, 60 cps

120-240 volts, 4 wire, three phase, 60 cps

4. RATE SCHEDULE:

MONTHLY ENERGY CHARGE:

Customer Charge per month \$112.75

Distribution Access Charge per kWh (all kwh's) \$ 0.00

MONTHLY DEMAND CHARGE:

All Kilowatts – Peak Demand \$10.25

All Kilowatts – 75% (ensuing eleven month period) \$ 7.69

5. POWER FACTOR ADJUSTMENT:

The customer shall maintain a power factor of ninety percent, determined by permanently installed meters or periodic tests. A customer shall install corrective equipment, at the customer's expense, to maintain a ninety percent power factor. If a customer's power factor shall fall below ninety percent during any billing period, the customer shall be charged a surcharge as determined by the Department.

6. TRANSMISSION COST:

There shall be included a surcharge representative of the Transmission Cost to this Department. The terms of this surcharge are provided in the Transmission Tariff and shall apply to all kilowatt-hours consumed on this rate.

7. LAST RESORT SERVICE, ALSO KNOWN AS POWER SUPPLY SERVICE:

There shall be included a surcharge representative of the Power Supply Service. The terms of this surcharge are provided in the Power Supply Service Tariff and shall apply to all kilowatt-hours consumed on this rate.

8. PAYMENT OF BILLS:

All bills are due and payable within fifteen days from date of billing. After thirty days, a one percent monthly interest charge will be applied against all outstanding past due balances.

9. TERMS AND CONDITIONS:

The Department's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this rate.

10. DEMAND CHARGE:

This rate shall apply to all seasonal customers achieving a demand of fifteen kilowatts or higher, in any fifteen minute period. The customer's highest demand recorded will serve as the minimum billing basis for their demand charge for that month, and for the ensuing eleven month period, or until a new demand is reached. The demand for the ensuing eleven month period, provided no new demand is reached, will be determined to be seventy-five percent of the customer's peak demand.

All seasonal customers are obligated to pay any and all accrued demand charges prior to the customer requested resumption of service within twelve months of the date of termination of service.

Filing Date: January 6, 2021
Effective Date: February 6, 2021

PUBLIC AND PRIVATE LIGHTING RATE

<u>Lamp Size</u>	<u>Monthly Rate</u>	<u>Annual Rate</u>
Mercury:		
175 Watt	\$8.47	\$101.64
Sodium:		
50 Watt	\$4.58	\$54.96
70 Watt	\$5.20	\$62.40
100 Watt	\$6.37	\$76.44
150 Watt	\$8.13	\$97.56
250 Watt	\$10.96	\$131.52
400 Watt	\$15.74	\$188.88
LED:		
25W LED/2111 Lumens	\$2.87	\$34.44
50 W LED/ 3816 Lumens	\$3.71	\$44.52
120 W LED Flood/ 11,730	\$8.13	\$97.56
240 W LED Flood/ 22,797	\$12.73	\$152.76
73 W LED Decorative/5,962	\$8.59	\$103.08

The rates, as specified above, are applicable to all street lights within the Pascoag Utility District's Electric Department service territory for both public and private lights.

The rate for the 175 watt mercury vapor street light is applicable only to such lights currently in service, since such a fixture is no longer offered to PUD customers.

The total cost for public street lighting, in service in PUD's service territory within the Village of Harrisville, will be assessed to the Harrisville Fire District.

The total cost for public street lighting, in service in PUD's service territory within the Village of Pascoag, will be assessed to all classes of electric customers equally. Rhode Island sales tax will be charged where applicable.

The methodology utilized to determine the amount billed monthly to the customers in the Village of Pascoag will be as follows:

Number of Public Street Lights multiplied by the applicable rate per light, as stated herein, divided by the number of customers.

In all cases, both Public and Private lighting assessments will include energy and maintenance.

The Pascoag Utility District will be responsible for the location, size, style and number of fixtures within the Village of Pascoag.

The Harrisville Fire District will be responsible for the location, size, style and number of fixtures within the Village of Harrisville.

Filing Date: November 30, 2016
 Effective Date: February 1, 2017

Pascoag Utility District - Electric Net Metering Policy

POLICY

This policy sets forth interconnection requirements, equipment specifications, and proposed metering for residential customers who may choose self generation of electric energy using photovoltaic (PV), or wind co-generation electric generating equipment. The Burrillville Building Official must be contacted regarding installations to ensure all permitting requirements are met.

Definitions

"Net metering" means a system of metering electricity in which Pascoag Utility District (PUD) credits a Customer Generator. Please see our filed tariffs for actual Last Resort Service rates, also known as Power Supply Service rates. The tariffs are intended to accomplish the following:

1. PV system, Wind System owners and owners of any other PUD approved Co-Generation, will be credited the wholesale cost of power, which is PUD's Power Supply Service.

Generation credits will be based on energy on the customer generator's side of the electric revenue meter, up to the total amount of electricity used by that customer during an annualized period.

General Provisions

1. PUD will offer net metering to customers who generate electricity, on the customer's side of the meter, provided that the generating capacity of the customer-generating facility does not exceed ten kilowatts. Larger applications must be reviewed on a case-by-case basis.
2. This policy is intended for use at residential properties only: specifically, owner occupied, single family, and not to exceed three family homes
3. The customer is solely responsible for securing and complying with all local permitting processes including zoning, electrical, building inspection, and any and all other special permits that may be required.
4. Eligible generating sources include, energy resources as described by and pursuant to §39-26-5(a) including sources which simultaneously generate electricity and recover heat. The RIGL referred to herein is to be used as a guide only.

Traditional gasoline, diesel, propane or natural gas fired portable or permanently mounted emergency generators are explicitly excluded from this policy.

Meters and Metering

1. PV and wind systems will always require the installation of a detent meter by PUD. Co-generation facilities used for net metering shall be equipped with two meters. An additional meter socket (meter must be provided by PUD only) will be installed by the customer's contractor to measure the amount of electricity produced by the generating facility. The meter socket must comply with PUD standards, RI electric code and Burrillville Building Official's requirements and policies.
2. The generating facility must be inverter-based.
3. The aggregate generation capacity on the distribution circuit to which the Customer Generating Facility will interconnect, including the capacity of the Customer-Generating Facility, shall not contribute more than 10% to the distribution circuit's maximum fault current at the point on the high voltage (primary) level that is nearest the proposed point of common coupling as determined by the customer and forwarded to PUD
4. If a single-phase Customer-Generating Facility is to be connected to a transformer center tap neutral of a 240 volt service, the addition of the Customer-Generating Facility shall not create an imbalance between the two sides of the 240 volt service of more than 20% of nameplate rating of the service transformer.
5. The Customer shall be required to install a manual disconnect located on the line side, within 10 feet of the meter, and outside of the residence. Disconnect must be clearly labeled, unlocked and readily accessible by utility personnel.
6. Interconnecting Customer will be responsible for reasonable and necessary costs incurred by PUD for the purchase, installation, operation, maintenance, testing, repair and replacement of metering and data acquisition equipment.
7. If, at any time, any metering equipment is found to be inaccurate by a margin greater than that allowed under applicable criteria, rules and standards, PUD shall cause such metering equipment to be made accurate or replaced. The cost to repair or replace the meter shall be borne by PUD. Meter readings for the period of inaccuracy shall be adjusted so far as the same can be reasonably ascertained; provided, however, no adjustment prior to the beginning of the preceding month shall be made except by agreement of the Parties. Each Party shall comply with any reasonable request of the other concerning the sealing of meters, the presence of a representative of the other Party when the seals are broken and the tests are made, and other matters affecting the accuracy of the measurement of electricity delivered from the Facility. If either Party believes that there has been a meter failure or stoppage, it shall immediately notify the other.

Price Credits and Sample Calculations

The amount credited by PUD for electricity produced by the Customer-Generating Facility shall be at PUD's "blended" wholesale rate regardless of the type of generating facility.

If as a result of the annual reconciliation, the amount due on the Customer's bill is a negative number, this amount will be carried over to their next bill as a credit. If a credit is maintained for two or more annual reconciliations, the customer can request the credit to be issued to them in the form of a check.

PUD shall own the meter and the Interconnecting Customer shall pay to PUD a monthly charge to cover meter maintenance, incremental reading and billing costs, the allowable return on the invoice cost of the meter and the depreciation of the meter, if any. These charges, if any, are set forth in the applicable PUD tariff, as amended from time to time.

Requirements for Inverter Based Installations

1. PUD's distribution circuits generally operate with automatic re-closers, which activate following a trip without regard to whether the Facility is keeping the circuit energized. The Interconnecting Customer is responsible for protecting their equipment from being re-connected out of synch with PUD's system.
2. For Facilities that utilize photovoltaic (PV) technology, it is required that the system be installed in compliance with IEEE Standard 929-2000, "IEEE Recommended Practice for Utility Interface of (PV) Systems". The inverter shall meet the Underwriters Laboratories Inc. Standard UL 1741, "Static Inverters and Charge Controllers for Use in PV Power Systems". Based on the information supplied by the Interconnecting Customer, if CMLP determines the inverter is in compliance with UL 1741, the Interconnecting Customer's request for interconnection will be approved.
3. For Facilities that utilize wind technology or other direct current energy sources and employ inverters for production of alternating current, the inverter shall meet the Underwriters Laboratories Inc. Standard UL 1741, "Static Inverters and Charge Controllers for Use in Photovoltaic Power Systems." Based on the information supplied by the Interconnecting Customer, if PUD determines the inverter is in compliance with UL 1741, the Interconnecting Customer's request for interconnection will be approved.
4. The following information must be submitted by the Interconnecting Customer for review and acceptance by PUD prior to PUD's approving the Interconnecting Customer's request for interconnection:
 - An electrical one-line diagram or sketch depicting how the inverter will be interconnected relative to the service entrance panel and the electric revenue meter.
 - The make, model and manufacturer's specification sheet for the inverter.

PUD Net Metering Policy

Force Majeure

An event of Force Majeure means any act of God, labor disturbance, act of the public enemy, war, insurrection, riot, fire, storm or flood, explosion, breakage or accident to machinery or equipment, any curtailment, order, regulation or restriction imposed by governmental, military or lawfully established civilian authorities, or any other cause beyond either party's control. A Force Majeure event does not include an act of negligence or intentional wrongdoing. Neither PUD, nor the Interconnecting Customer will be considered in default as to any obligation under Interconnection Requirements if prevented from fulfilling the obligation due to an event of Force Majeure. However, a party whose performance is hindered by an event of Force Majeure shall make all reasonable efforts to perform its obligations under this Interconnection Requirements.

Indemnification

The Interconnecting Customer shall at all times indemnify, defend, and hold PUD harmless from any and all damages, losses, claims, including claims and actions relating to injury to or death of any person or damage to property, demands, suits, recoveries, costs and expenses, court costs, attorney fees, and all other obligations by or to third parties, arising out of or resulting from PUD's performance of its obligations under this Interconnection Requirements on behalf of the Interconnecting Customer, except in cases of gross negligence or intentional wrongdoing by PUD.

Protection Requirements

If, due to the interconnection of the Facility, when combined with pre-existing facilities interconnected to PUD's system, the rating of any of PUD's equipment or the equipment of others connected to PUD's system will be exceeded or its control function will be adversely affected, PUD shall have the right to require the Interconnecting Customer to pay for the purchase, installation, replacement or modification of equipment to eliminate the condition. Where such action is deemed necessary by PUD, PUD will, where possible, permit the Interconnecting Customer to choose among two or more options for meeting PUD's requirements as described in this Protection Policy.

Access and Control

Representatives of PUD shall, at all reasonable times, have access to the Facility to make reasonable inspections. At the Facility, PUD representatives shall identify themselves to the Interconnecting Customer's representative, state the object of their visit, and conduct themselves in a manner that will not interfere with the construction or operation of the Facility. PUD will have control such that it may open or close the aforementioned required meter socket bypass.

Filing Date: January 6, 2021
Requested Effective Date: February 6, 2021

B.

Proposed Tariffs (Redlined)

RESIDENTIAL SERVICE RATE

1. DESIGNATION: A

2. APPLICABLE TO:

This rate is available for domestic uses in an individual residence or an individual apartment.

3. CHARACTER OF SERVICE:

120-240 volts, 3 wire, single phase

4. RATE SCHEDULE:

Customer Charge per month:	\$ 6 5.00
Distribution Access Charge per kWh - all kWh :	\$0. 03922 <u>04901</u>

5. TRANSMISSION COST:

There shall be included a surcharge representative of the transmission cost to this Department. The terms of this surcharge are provided in the transmission tariff and shall apply to all kilowatt-hours consumed on this rate.

6. LAST RESORT SERVICE, ALSO KNOW AS POWER SUPPLY SERVICE:

There shall be included a surcharge representative of the Power Supply Service Rate to this Department. The terms of this surcharge are provided in the Power Supply Service tariff and shall apply to all kilowatt-hours consumed on this rate.

7. PAYMENT OF BILL:

All bills are net and payable within 15 days from date of billing. After 30 days, a 1 ½% monthly interest charge will be applied against all outstanding past due balances.

8. TERMS AND CONDITIONS:

The District's Terms and Conditions, where not inconsistent with any specific provision hereto, are a part of this rate.

Filing Date: ~~January~~ MARCH 6¹⁹, 2021

Effective Date ~~February~~ October 1, 2021

RIPUC No. ~~202~~203
Canceling RIPUC No. ~~201~~202

GENERAL SERVICE -
MUNICIPAL LOW CAPACITY FACTOR RATE

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1. DESIGNATION: M

2. APPLICABLE TO:

This rate is available to all Town of Burrillville municipal buildings whose utilization factor (or capacity factor) is less than 10% on an annual basis and whose peak load in kW does not normally coincide with Pascoag Utility District's annual or seasonal peak load.

3. CHARACTER FO SERVICE:

120- 208 volts, 4 wire, three phase, 60 cps.
277- 480 volts, 4 wire, three phase, 60 cps.
120- 240 volts, 3 wire, single phase, 60 cps.
120- 240 volts, 4 wire, three phase, 60 cps.

4. RATE SCHEDULE:

MONTHLY ENERGY CHARGE

Customer Charge per month:	\$ 112 53.7500
Distribution Access Charge per kWh - All kWh:	\$ 0. 00 8040

MONTHLY DEMAND CHARGE, per KW

All KW	\$ 103 .2563
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5. POWER FACTOR ADJUSTMENT:

The customer shall maintain a power factor of 90 percent, determined by permanently installed meters or periodic tests. A customer shall install corrective equipment, at customer's expense, to maintain a 90 percent power factor. If a customer's power factor shall fall below 90 percent during any billing period, the customer shall be charged a surcharge as determined by the Department.

6. TRANSMISSION COST:

There shall be included a surcharge representative of the transmission cost to this Department. The terms of this surcharge are provided in the transmission tariff and shall apply to all kilowatt-hours consumed on this rate.

7. LAST RESORT SERVICE, ALSO KNOWN AS POWER SUPPLY SERVICE:

There shall be included a surcharge representative of the Power Supply Service Rate. The terms of this surcharge are provided in the Power Supply Service tariff and shall apply to all kilowatt-hours consumed on this rate.

8. PAYMENT OF BILL:

All bills are due and payable within 15 days from date of billing. After 30 days, a 1^{1/2}% monthly interest charge will be applied against all outstanding past due balances.

9. TERMS AND CONDITIONS:

The Department's terms and conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this rate.

Filing Date: ~~January 6~~ March 19, 2021
Effective Date: ~~February 6~~ October 1, 2021

RIPUC. No. ~~307308~~

Canceling RIPUC No. ~~306307~~

~~SMALL COMMERCIAL AND INDUSTRIAL RATE~~

1. DESIGNATION: B

2. APPLICABLE TO:

This rate is available to all commercial and industrial customers whose monthly metered demand does not exceed 15 KW.

3. CHARACTER OF SERVICE:

120-240 volts, 3 wire, single phase, 60 cps.

120-208 volts, 4 wire, three phase, 60 cps.

120-240 volts, 4 wire, three phase, 60 cps.

4. RATE SCHEDULE:

Customer Charge, per month: ~~\$1512.0075~~

Distribution Access Charge per kWh - all kWh : ~~\$0.0419604632~~

5. TRANSMISSION COST:

There shall be included a surcharge representative of the transmission cost to this Department. The terms of this surcharge are provided in the transmission tariff and shall apply to all kilowatt-hours consumed on this rate.

6. LAST RESORT SERVICE, ALSO KNOWN AS POWER SUPPLY:

There shall be included a surcharge representative of the Power Supply Service to this Department. The terms of this surcharge are provided in the Power Supply Service tariff and shall apply to all kilowatt-hours consumed on this rate.

7. PAYMENT OF BILL:

All bills are net and payable within 15 days from date of billing. After 30 days, a 1 ½% monthly interest charge will be applied against all outstanding past due balances.

8. TERMS AND CONDITIONS:

The District's Terms and Conditions, where not inconsistent with any specific provisions hereof, are a part of this rate.

Filing Date: ~~January 6, 2020~~March 19, 2021

Effective Date: ~~February 6, 2021~~October 1 2021

RIPUC No. 409410

Canceling RIPUC No. 408409

~~LARGE COMMERCIAL AND INDUSTRIAL RATE~~ GENERAL SERVICE <200KW

1. DESIGNATION: C

2. APPLICABLE TO:

This rate is available to all commercial and industrial customers whose monthly metered demand ~~exceeds~~ runs between 15 KW and 200 KW.

3. CHARACTER FO SERVICE:

120- 208 volts, 4 wire, three phase, 60 cps.

277- 480 volts, 4 wire, three phase, 60 cps.

120- 240 volts, 3 wire, single phase, 60 cps.

120- 240 volts, 4 wire, three phase, 60 cps.

4. RATE SCHEDULE:

MONTHLY ENERGY CHARGE

Customer Charge per month:	\$ <u>11253.7500</u>
Distribution Access Charge per kWh - All kWh :	\$ 0. <u>0002419</u>

MONTHLY DEMAND CHARGE, per KW

All KW	\$ <u>105.2593</u>
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5. POWER FACTOR ADJUSTMENT:

The customer shall maintain a power factor of 90 percent, determined by permanently installed meters or periodic tests. A customer shall install corrective equipment, at customer's expense, to maintain a 90 percent power factor. If a customer's power factor shall fall below 90 percent during any billing period, the customer shall be charged a surcharge as determined by the Department.

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6. TRANSMISSION COST:

There shall be included a surcharge representative of the transmission cost to this Department. The terms of this surcharge are provided in the transmission tariff and shall apply to all kilowatt-hours consumed on this rate.

7. LAST RESORT SERVICE, ALSO KNOWN AS POWER SUPPLY SERVICE:

There shall be included a surcharge representative of the Power Supply Service. The terms of this surcharge are provided in the Power Supply Service tariff and shall apply to all kilowatt-hours consumed on this rate.

8. PAYMENT OF BILL:

All bills are due and payable within 15 days from date of billing. After 30 days, a 1½% monthly interest charge will be applied against all

outstanding past due balances.

9 TERMS AND CONDITIONS:

The Department's terms and conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this rate.

10. DEMAND CHARGE:

As previously stated, this rate shall apply to all customers achieving a demand of 15 kw or higher, in any 15 minute period. The customer's highest demand recorded will serve as the minimum billing basis for their demand charge for the ensuing eleven (11) month period, unless and until a higher kw of demand is recorded. That new demand or any ensuing higher demands will be the basis for billing during the eleven (11) months following said reading, notwithstanding the fact that the customer's use may be seasonal or intermittent. Additionally, any such seasonal or intermittent customer is obligated to pay any and all accrued demand charges prior to the customer-requested resumption of service with twelve (12) months of the date of termination of the service.

Filing Date: ~~January 6, 2021~~ March 19, 2021

Effective Date: ~~February 6, 2021~~ October 1, 2021

~~RIPUC No. 504 Cancel~~
~~Replacing RIPUC No. 503~~

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LARGE COMMERCIAL AND INDUSTRIAL RATE - SEASONAL

1. ~~DESIGNATION:~~ ~~C-S~~

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2. ~~APPLICABLE TO:~~

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~~This rate is available to all seasonal commercial and industrial customers whose monthly metered demand exceeds 15 kilowatts when full operationally. A seasonal customer is defined as a customer whose facility is fully operational for six months or less during a calendar year, and whose monthly meter demand, when fully operational, exceeds 15 kilowatts.~~

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3. ~~CHARACTER OF SERVICE:~~

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~~120-208 volts, 4 wire, three phase, 60 cps~~

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~~277-480 volts, 4 wire, three phase, 60 cps~~

~~120-240 volts, 3 wire, single phase, 60 cps~~

~~120-240 volts, 4 wire, three phase, 60 cps~~

4. ~~RATE SCHEDULE:~~

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~~MONTHLY ENERGY CHARGE:~~

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~~Customer Charge per month \$112.75~~

~~Distribution Access Charge per kWh (all kWh's) \$ 0.00~~

~~MONTHLY DEMAND CHARGE:~~

~~All Kilowatts - Peak Demand \$10.25~~

~~All Kilowatts - 75% (ensuing eleven month period) \$ 7.69~~

5. ~~POWER FACTOR ADJUSTMENT:~~

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~~The customer shall maintain a power factor of ninety percent, determined by permanently installed meters or periodic tests. A customer shall install corrective equipment, at the customer's expense, to maintain a ninety percent power factor. If a customer's power factor shall fall below ninety percent during any billing period, the customer shall be charged a surcharge as determined by the Department.~~

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6. ~~TRANSMISSION COST:~~

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~~There shall be included a surcharge representative of the Transmission Cost to this Department. The terms of this surcharge are provided in the Transmission Tariff and shall apply to all kilowatt hours consumed on this rate.~~

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~~7. LAST RESORT SERVICE, ALSO KNOWN AS POWER SUPPLY SERVICE:~~

~~There shall be included a surcharge representative of the Power Supply Service. The terms of this surcharge are provided in the Power Supply Service Tariff and shall apply to all kilowatt-hours consumed on this rate.~~

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~~8. PAYMENT OF BILLS:~~

~~All bills are due and payable within fifteen days from date of billing. After thirty days, a one percent monthly interest charge will be applied against all outstanding past due balances.~~

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~~9. TERMS AND CONDITIONS:~~

~~The Department's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this rate.~~

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~~10. DEMAND CHARGE:~~

~~This rate shall apply to all seasonal customers achieving a demand of fifteen kilowatts or higher, in any fifteen minute period. The customer's highest demand recorded will serve as the minimum billing basis for their demand charge for that month, and for the ensuing eleven month period, or until a new demand is reached. The demand for the ensuing eleven month period, provided no new demand is reached, will be determined to be seventy five percent of the customer's peak demand. All seasonal customers are obligated to pay any and all accrued demand charges prior to the customer requested resumption of service within twelve months of the date of termination of service.~~

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~~Filing Date: January 6, 2021~~

~~Effective Date: February 6, 2021~~

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GENERAL SERVICE >200KW

1. DESIGNATION: D

2. APPLICABLE TO:

This rate is available to all commercial and industrial customers whose monthly metered demand exceeds 200 KW.

3. CHARACTER OF SERVICE:

120- 208 volts, 4 wire, three phase, 60 cps.

277- 480 volts, 4 wire, three phase, 60 cps.

120- 240 volts, 3 wire, single phase, 60 cps.

120- 240 volts, 4 wire, three phase, 60 cps.

4. RATE SCHEDULE:

MONTHLY ENERGY CHARGE

Customer Charge per month: \$95.00

Distribution Access Charge per kWh - All kWh : \$ 0.00

MONTHLY DEMAND CHARGE, per KW

All KW \$14.11

5. POWER FACTOR ADJUSTMENT:

The customer shall maintain a power factor of 90 percent, determined by permanently installed meters or periodic tests. A customer shall install corrective equipment, at customer's expense, to maintain a 90 percent power factor. If a customer's power factor shall fall below 90 percent during any billing period, the customer shall be charged a surcharge as determined by the Department.

6. TRANSMISSION COST:

There shall be included a surcharge representative of the transmission cost to this Department. The terms of this surcharge are provided in the transmission tariff and shall apply to all kilowatt-hours consumed on this rate.

7. LAST RESORT SERVICE, ALSO KNOWN AS POWER SUPPLY SERVICE:

There shall be included a surcharge representative of the Power Supply Service. The terms of this surcharge are provided in the Power Supply Service tariff and shall apply to all kilowatt-hours consumed on this rate.

8. PAYMENT OF BILL:

All bills are due and payable within 15 days from date of billing. After 30 days, a 1½% monthly interest charge will be applied against all outstanding past due balances.

9. TERMS AND CONDITIONS:

The Department's terms and conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this rate.

10. DEMAND CHARGE:

As previously stated, this rate shall apply to all customers achieving a demand of 15 kw or higher, in any 15 minute period. The customer's highest demand recorded will serve as the minimum billing basis for their demand charge for the ensuing eleven (11) month period, unless and until a higher kw of demand is recorded. That new demand or any ensuing higher demands will be the basis for billing during the eleven (11) months following said reading, notwithstanding the fact that the customer's use may be seasonal or intermittent. Additionally, any such seasonal or intermittent customer is obligated to pay any and all accrued demand charges prior to the customer-requested resumption of service with twelve (12) months of the date of termination of the service.

Filing Date: March 19, 2021
Effective Date: October 1, 2021

RIPUC No. ~~608609~~

Cancelling RIPUC No. ~~607608~~

PUBLIC AND PRIVATE LIGHTING RATE

<u>Lamp Size</u>	<u>Monthly Rate</u>	<u>Annual Rate</u>
Mercury:		
175 Watt	\$ 8.4742	\$ 101.6404
Sodium:		
50 Watt	\$ 43.5850	\$ 5442.9600
70 Watt	\$ 54.2028	\$ 6251.4036
100 Watt	\$ 65.3777	\$ 7669.4424
150 Watt	\$ 8.1300	\$ 9796.56
250 Watt	\$ 1011.9658	\$ 131138.5296
400 Watt	\$ 1517.7463	\$ 188211.8856
LED:		
25W LED/2111 Lumens	\$ 2.8786	\$ 34.4432
50 W LED/ 3816 Lumens	\$3.71	\$44.52
120 W LED Flood/ 11,730	\$8.13	\$97.56
240 W LED Flood/ 22,797	\$12.73	\$152.76
73 W LED Decorative/5,962	\$8.59	\$103.08

The rates, as specified above, are applicable to all street lights within the Pascoag Utility District's Electric Department service territory for both public and private lights.

The rate for the 175 watt mercury vapor street light is applicable only to such lights currently in service, since such a fixture is no longer offered to PUD customers.

The total cost for public street lighting, in service in PUD's service territory within the Village of Harrisville, will be assessed to the Harrisville Fire District.

The total cost for public street lighting, in service in PUD's service territory within the Village of Pascoag, will be assessed to all classes of electric customers equally. Rhode Island sales tax will be charged where applicable.

The methodology utilized to determine the amount billed monthly to the customers in the Village of Pascoag will be as follows:

Number of Public Street Lights multiplied by the applicable rate per light, as stated herein, divided by the number of customers.

In all cases, both Public and Private lighting assessments will include energy and maintenance.

The Pascoag Utility District will be responsible for the location, size, style and number of fixtures within the Village of Pascoag.

The Harrisville Fire District will be responsible for the location, size, style and number of fixtures within the Village of Harrisville.

Filing Date: ~~November 30, 2016~~ March 19, 2021

Effective Date: ~~February 1, 2017~~ October 1, 2021

Pascoag Utility District - Electric Net Metering Policy

POLICY- This policy is for the original seven net metered customers only.

This policy sets forth interconnection requirements, equipment specifications, and proposed metering for residential customers who may choose self generation of electric energy using photovoltaic (PV), or wind co-generation electric generating equipment. The Burrillville Building Official must be contacted regarding installations to ensure all permitting requirements are met.

Definitions

"Net metering" means a system of metering electricity in which Pascoag Utility District (PUD) credits a Customer Generator. Please see our filed tariffs for actual Last Resort Service rates, also known as Power Supply Service rates. The tariffs are intended to accomplish the following:

1. PV system, Wind System owners and owners of any other PUD approved Co-Generation, will be credited the wholesale cost of power, which is PUD's Power Supply Service.

Generation credits will be based on energy on the customer generator's side of the electric revenue meter, up to the total amount of electricity used by that customer during an annualized period.

General Provisions

1. PUD will offer net metering to customers who generate electricity, on the customer's side of the meter, provided that the generating capacity of the customer-generating facility does not exceed ten kilowatts. Larger applications must be reviewed on a case-by-case basis.
2. This policy is intended for use at residential properties only: specifically, owner occupied, single family, and not to exceed three family homes
3. The customer is solely responsible for securing and complying with all local permitting processes including zoning, electrical, building inspection, and any and all other special permits that may be required.
4. Eligible generating sources include, energy resources as described by and pursuant to §39-26-5(a) including sources which simultaneously generate electricity and recover heat. The RIGL referred to herein is to be used as a guide only.

Traditional gasoline, diesel, propane or natural gas fired portable or permanently mounted emergency generators are explicitly excluded from this policy.

Meters and Metering

1. PV and wind systems will always require the installation of a detent meter by PUD. Co-generation facilities used for net metering shall be equipped with two meters. An additional meter socket (meter must be provided by PUD only) will be installed by the customer's contractor to measure the amount of electricity produced by the generating facility. The meter socket must comply with PUD standards, RI electric code and Burrillville Building Official's requirements and policies.
2. The generating facility must be inverter-based.
3. The aggregate generation capacity on the distribution circuit to which the Customer Generating Facility will interconnect, including the capacity of the Customer-Generating Facility, shall not contribute more than 10% to the distribution circuit's maximum fault current at the point on the high voltage (primary) level that is nearest the proposed point of common coupling as determined by the customer and forwarded to PUD
4. If a single-phase Customer-Generating Facility is to be connected to a transformer center tap neutral of a 240 volt service, the addition of the Customer-Generating Facility shall not create an imbalance between the two sides of the 240 volt service of more than 20% of nameplate rating of the service transformer.
5. The Customer shall be required to install a manual disconnect located on the line side, within 10 feet of the meter, and outside of the residence. Disconnect must be clearly labeled, unlocked and readily accessible by utility personnel.
6. Interconnecting Customer will be responsible for reasonable and necessary costs incurred by PUD for the purchase, installation, operation, maintenance, testing, repair and replacement of metering and data acquisition equipment.
7. If, at any time, any metering equipment is found to be inaccurate by a margin greater than that allowed under applicable criteria, rules and standards, PUD shall cause such metering equipment to be made accurate or replaced. The cost to repair or replace the meter shall be borne by PUD. Meter readings for the period of inaccuracy shall be adjusted so far as the same can be reasonably ascertained; provided, however, no adjustment prior to the beginning of the preceding month shall be made except by agreement of the Parties. Each Party shall comply with any reasonable request of the other concerning the sealing of meters, the presence of a representative of the other Party when the seals are broken and the tests are made, and other matters affecting the accuracy of the measurement of electricity delivered from the Facility. If either Party believes that there has been a meter failure or stoppage, it shall immediately notify the other.

Price Credits and Sample Calculations

The amount credited by PUD for electricity produced by the Customer-Generating Facility shall be at PUD's "blended" wholesale rate regardless of the type of generating facility.

If as a result of the annual reconciliation, the amount due on the Customer's bill is a negative number, this amount will be carried over to their next bill as a credit. If a credit is maintained for two or more annual reconciliations, the customer can request the credit to be issued to them in the form of a check.

PUD shall own the meter and the Interconnecting Customer shall pay to PUD a monthly charge to cover meter maintenance, incremental reading and billing costs, the allowable return on the invoice cost of the meter and the depreciation of the meter, if any. These charges, if any, are set forth in the applicable PUD tariff, as amended from time to time.

Requirements for Inverter Based Installations

1. PUD's distribution circuits generally operate with automatic re-closers, which activate following a trip without regard to whether the Facility is keeping the circuit energized. The Interconnecting Customer is responsible for protecting their equipment from being re-connected out of synch with PUD's system.
2. For Facilities that utilize photovoltaic (PV) technology, it is required that the system be installed in compliance with IEEE Standard 929-2000, "IEEE Recommended Practice for Utility Interface of (PV) Systems". The inverter shall meet the Underwriters Laboratories Inc. Standard UL 1741, "Static Inverters and Charge Controllers for Use in PV Power Systems". Based on the information supplied by the Interconnecting Customer, if CMLP determines the inverter is in compliance with UL 1741, the Interconnecting Customer's request for interconnection will be approved.
3. For Facilities that utilize wind technology or other direct current energy sources and employ inverters for production of alternating current, the inverter shall meet the Underwriters Laboratories Inc. Standard UL 1741, "Static Inverters and Charge Controllers for Use in Photovoltaic Power Systems." Based on the information supplied by the Interconnecting Customer, if PUD determines the inverter is in compliance with UL 1741, the Interconnecting Customer's request for interconnection will be approved.
4. The following information must be submitted by the Interconnecting Customer for review and acceptance by PUD prior to PUD's approving the Interconnecting Customer's request for interconnection:
 - An electrical one-line diagram or sketch depicting how the inverter will be interconnected relative to the service entrance panel and the electric revenue meter.
 - The make, model and manufacturer's specification sheet for the inverter.

PUD Net Metering Policy

Force Majeure

An event of Force Majeure means any act of God, labor disturbance, act of the public enemy, war, insurrection, riot, fire, storm or flood, explosion, breakage or accident to machinery or equipment, any curtailment, order, regulation or restriction imposed by governmental, military or lawfully established civilian authorities, or any other cause beyond either party's control. A Force Majeure event does not include an act of negligence or intentional wrongdoing. Neither PUD, nor the Interconnecting Customer will be considered in default as to any obligation under Interconnection Requirements if prevented from fulfilling the obligation due to an event of Force Majeure. However, a party whose performance is hindered by an event of Force Majeure shall make all reasonable efforts to perform its obligations under this Interconnection Requirements.

Indemnification

The Interconnecting Customer shall at all times indemnify, defend, and hold PUD harmless from any and all damages, losses, claims, including claims and actions relating to injury to or death of any person or damage to property, demands, suits, recoveries, costs and expenses, court costs, attorney fees, and all other obligations by or to third parties, arising out of or resulting from PUD's performance of its obligations under this Interconnection Requirements on behalf of the Interconnecting Customer, except in cases of gross negligence or intentional wrongdoing by PUD.

Protection Requirements

If, due to the interconnection of the Facility, when combined with pre-existing facilities interconnected to PUD's system, the rating of any of PUD's equipment or the equipment of others connected to PUD's system will be exceeded or its control function will be adversely affected, PUD shall have the right to require the Interconnecting Customer to pay for the purchase, installation, replacement or modification of equipment to eliminate the condition. Where such action is deemed necessary by PUD, PUD will, where possible, permit the Interconnecting Customer to choose among two or more options for meeting PUD's requirements as described in this Protection Policy.

Access and Control

Representatives of PUD shall, at all reasonable times, have access to the Facility to make reasonable inspections. At the Facility, PUD representatives shall identify themselves to the Interconnecting Customer's representative, state the object of their visit, and conduct themselves in a manner that will not interfere with the construction or operation of the Facility. PUD will have control such that it may open or close the aforementioned required meter socket bypass.

Filing Date: ~~January 6~~ March 19, 2021
Requested Effective Date: ~~February 6~~ October 1, 2021

Pascoag Utility District - Electric Net Metering Policy

POLICY

This policy sets forth interconnection requirements, equipment specifications, and proposed metering for residential customers who may choose self generation of electric energy using photovoltaic (PV), wind or other Pascoag Utility District (PUD) approved co-generation electric generating equipment. The Burrillville Building Official must be contacted regarding installations to ensure all permitting requirements are met.

Definitions

"Net metering" means a system of metering electricity in which PUD credits a Customer Generator for power produced by such generator. Please see our filed tariffs for actual Last Resort Service rates, also known as Power Supply Service rates. The tariffs are intended to accomplish the following:

1. PV system, Wind System owners and owners of any other PUD approved Co-Generation, will be credited the wholesale cost of power, which is PUD's Power Supply Service rate.

Generation credits will be based on energy on the customer generator's electric meter, up to the total amount of electricity used by that customer during an annualized period.

General Provisions

1. PUD will offer net metering to customers who generate electricity, provided that the generating capacity of the customer-generating facility does not exceed ten kilowatts. Larger applications must be reviewed on a case-by-case basis.
2. This policy is intended for use at residential properties only: specifically, owner occupied, single family, and not to exceed three-family homes.
3. The customer is solely responsible for securing and complying with all local permitting processes including zoning, electrical, building inspection, and any and all other special permits that may be required.
4. Eligible generating sources include, energy resources as described by and pursuant to §39-26-5(a) including sources which simultaneously generate electricity and recover heat. The RIGL referred to herein is to be used as a guide only.

Traditional gasoline, diesel, propane or natural gas fired portable or permanently mounted emergency generators are explicitly excluded from this policy.

5. PUD will continue to administer its existing program for those Net Metering customers who were on the PUD system prior to December 31, 2020 as set forth in the Net Metering Policy effective at that time until such time the consumer/member replaces, or upgrades an existing system which changes the rated nameplate output of the Customer-Generating Facility.

Net Metering Policy

Meters and Metering

1. PV, wind systems, etc. and co-generation facilities used for net metering shall be equipped with two meters. The meter shall be connected to the "Line side" of the electric meter. An additional meter socket (meter must be provided by PUD only) will be installed by the customer's contractor to measure the amount of electricity produced by the generating facility. The meter sockets must comply with PUD standards, RI electric code and Burrillville Building Official's requirements and policies.
2. The generating facility must be inverter-based.
3. The aggregate generation capacity on the distribution circuit to which the Customer Generating Facility will interconnect, including the capacity of the Customer-Generating Facility, shall not contribute more than 10% to the distribution circuit's maximum fault current at the point on the high voltage (primary) level that is nearest the proposed point of common coupling as determined by the customer and forwarded to PUD.
4. If a single-phase Customer-Generating Facility is to be connected to a transformer center tap neutral of a 240 volt service, the addition of the Customer-Generating Facility shall not create an imbalance between the two sides of the 240 volt service of more than 20% of nameplate rating of the service transformer.
5. The Customer shall be required to install a manual disconnect for the Customer-Generating Facility located on the line side, within 10 feet of the customer generator meter, and outside of the residence. Disconnect must be clearly labeled, unlocked and readily accessible by utility personnel.
6. Interconnecting Customer will be responsible for reasonable and necessary costs incurred by PUD for the purchase, installation, operation, maintenance, testing, repair and replacement of metering and data acquisition equipment.
7. If, at any time, any metering equipment is found to be inaccurate by a margin greater than that allowed under applicable criteria, rules and standards, PUD shall cause such metering equipment to be made accurate or replaced. The cost to repair or replace the meter shall be borne by PUD. Meter readings for the period of inaccuracy shall be adjusted so far as the same can be reasonably ascertained; provided, however, no adjustment prior to the beginning of the preceding month shall be made except by agreement of the Parties. Each Party shall comply with any reasonable request of the other concerning the sealing of meters, the presence of a representative of the other Party when the seals are broken and the tests are made, and other matters affecting the accuracy of the measurement of electricity delivered from the Facility. If either Party believes that there has been a meter failure or stoppage, it shall immediately notify the other.

Price Credits and Sample Calculations

The amount credited by PUD for electricity produced by the Customer-Generating Facility shall be at PUD's wholesale rate, which is its Power Supply Service rate, regardless of the type of Customer-Generating Facility.

Net Metering Policy

PUD shall own the meters and the Interconnecting Customer shall pay to PUD a monthly charge to cover meter maintenance, incremental reading and billing costs, the allowable return on the invoice cost of the meter and the depreciation of the meter, if any. These charges, if any, are set forth in the applicable PUD tariff, as amended from time to time.

Requirements for Inverter Based Installations

1. PUD's distribution circuits generally operate with automatic re-closers, which activate following a trip without regard to whether the Facility is keeping the circuit energized. The Interconnecting Customer is responsible for protecting their equipment from being re-connected out of synch with PUD's system.
2. For Facilities that utilize photovoltaic (PV) technology, it is required that the system be installed in compliance with IEEE Standard 929-2000, "IEEE Recommended Practice for Utility Interface of (PV) Systems". The inverter shall meet the Underwriters Laboratories Inc. Standard UL 1741, "Static Inverters and Charge Controllers for Use in PV Power Systems". Based on the information supplied by the Interconnecting Customer, if CMLP determines the inverter is in compliance with UL 1741, the Interconnecting Customer's request for interconnection will be approved.
3. For Facilities that utilize wind technology or other direct current energy sources and employ inverters for production of alternating current, the inverter shall meet the Underwriters Laboratories Inc. Standard UL 1741, "Static Inverters and Charge Controllers for Use in Photovoltaic Power Systems." Based on the information supplied by the Interconnecting Customer, if PUD determines the inverter is in compliance with UL 1741, the Interconnecting Customer's request for interconnection will be approved.
4. The following information must be submitted by the Interconnecting Customer for review and acceptance by PUD prior to PUD's approving the Interconnecting Customer's request for interconnection:
 - An electrical one-line diagram or sketch depicting how the inverter will be interconnected relative to the service entrance panel and the electric revenue meters.
 - The make, model and manufacturer's specification sheet for the inverter.

Force Majeure

An event of Force Majeure means any act of God, labor disturbance, act of the public enemy, war, insurrection, riot, fire, storm or flood, explosion, breakage or accident to machinery or equipment, any curtailment, order, regulation or restriction imposed by governmental, military or lawfully established civilian authorities, or any other cause beyond either party's control. A Force Majeure event does not include an act of negligence or intentional wrongdoing. Neither PUD, nor the Interconnecting Customer will be considered in default as to any obligation under Interconnection Requirements if prevented from fulfilling the obligation due to an event of Force Majeure. However, a party whose performance is hindered by an event of Force Majeure shall make all reasonable efforts to perform its obligations under this Interconnection Requirements.

Indemnification

Net Metering Policy

The Interconnecting Customer shall at all times indemnify, defend, and hold PUD harmless from any person and all damages, losses, claims, including claims and actions relating to injury to or death of any person or damage to property, demands, suits, recoveries, costs and expenses, court costs, attorney fees, and all other obligations by or to third parties, arising out of or resulting from PUD's performance of its obligations under this Interconnection Requirements on behalf of the Interconnecting Customer, except in cases of gross negligence or intentional wrongdoing by PUD.

Protection Requirements

If, due to the interconnection of the Facility, when combined with pre-existing facilities interconnected to PUD's system, the rating of any of PUD's equipment or the equipment of others connected to PUD's system will be exceeded or its control function will be adversely affected, PUD shall have the right to require the Interconnecting Customer to pay for the purchase, installation, replacement or modification of equipment to eliminate the condition. Where such action is deemed necessary by PUD, PUD will, where possible, permit the Interconnecting Customer to choose among two or more options for meeting PUD's requirements as described in this Protection Policy.

Access and Control

Representatives of PUD shall, at all reasonable times, have access to the Facility to make reasonable inspections. At the Facility, PUD representatives shall identify themselves to the Interconnecting Customer's representative, state the object of their visit, and conduct themselves in a manner that will not interfere with the construction or operation of the Facility. PUD will have control such that it may open or close the aforementioned required meter socket bypass.

Filing Date: March 19, 2021
Requested Effective Date: October 1, 2021

c.

Clean Tariffs

RESIDENTIAL SERVICE RATE

1. DESIGNATION: A

2. APPLICABLE TO:

This rate is available for domestic uses in an individual residence or an individual apartment.

3. CHARACTER OF SERVICE:

120-240 volts, 3 wire, single phase

4. RATE SCHEDULE:

Customer Charge per month:	\$5.00
Distribution Access Charge per kWh - all kWh :	\$0.04901

5. TRANSMISSION COST:

There shall be included a surcharge representative of the transmission cost to this Department. The terms of this surcharge are provided in the transmission tariff and shall apply to all kilowatt-hours consumed on this rate.

6. LAST RESORT SERVICE, ALSO KNOW AS POWER SUPPLY SERVICE:

There shall be included a surcharge representative of the Power Supply Service Rate to this Department. The terms of this surcharge are provided in the Power Supply Service tariff and shall apply to all kilowatt-hours consumed on this rate.

7. PAYMENT OF BILL:

All bills are net and payable within 15 days from date of billing. After 30 days, a 1 ½% monthly interest charge will be applied against all outstanding past due balances.

8. TERMS AND CONDITIONS:

The District's Terms and Conditions, where not inconsistent with any specific provision hereto, are a part of this rate.

Filing Date: MARCH 19, 2021

Effective Date October 1, 2021

GENERAL SERVICE -
MUNICIPAL LOW CAPACITY FACTOR RATE

1. DESIGNATION: M

2. APPLICABLE TO:

This rate is available to all Town of Burrillville municipal buildings whose utilization factor (or capacity factor) is less than 10% on an annual basis and whose peak load in kW does not normally coincide with Pascoag Utility District's annual or seasonal peak load.

3. CHARACTER OF SERVICE:

120- 208 volts, 4 wire, three phase, 60 cps.

277- 480 volts, 4 wire, three phase, 60 cps.

120- 240 volts, 3 wire, single phase, 60 cps.

120- 240 volts, 4 wire, three phase, 60 cps.

4. RATE SCHEDULE:

MONTHLY ENERGY CHARGE

Customer Charge per month:	\$53.00
Distribution Access Charge per kWh - All kWh:	\$ 0.08040

MONTHLY DEMAND CHARGE, per KW

All KW	\$3.63
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5. POWER FACTOR ADJUSTMENT:

The customer shall maintain a power factor of 90 percent, determined by permanently installed meters or periodic tests. A customer shall install corrective equipment, at customer's expense, to maintain a 90 percent power factor. If a customer's power factor shall fall below 90 percent during any billing period, the customer shall be charged a surcharge as determined by the Department.

6. TRANSMISSION COST:

There shall be included a surcharge representative of the transmission cost to this Department. The terms of this surcharge are provided in the transmission tariff and shall apply to all kilowatt-hours consumed on this rate.

7. LAST RESORT SERVICE, ALSO KNOWN AS POWER SUPPLY SERVICE:

There shall be included a surcharge representative of the Power Supply Service Rate. The terms of this surcharge are provided in the Power Supply Service tariff and shall apply to all kilowatt-hours consumed on this rate.

8. PAYMENT OF BILL:

All bills are due and payable within 15 days from date of billing. After 30 days, a 1^{1/2}% monthly interest charge will be applied against all outstanding past due balances.

9. TERMS AND CONDITIONS:

The Department's terms and conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this rate.

Filing Date: March 19, 2021

Effective Date: October 1, 2021

COMMERCIAL

1. DESIGNATION: B

2. APPLICABLE TO:

This rate is available to all commercial and industrial customers whose monthly metered demand does not exceed 15 KW.

3. CHARACTER OF SERVICE:

120-240 volts, 3 wire, single phase, 60 cps.

120-208 volts, 4 wire, three phase, 60 cps.

120-240 volts, 4 wire, three phase, 60 cps.

4. RATE SCHEDULE:

Customer Charge, per month: \$12.75

Distribution Access Charge per kWh - all kWh : \$0.04632

5. TRANSMISSION COST:

There shall be included a surcharge representative of the transmission cost to this Department. The terms of this surcharge are provided in the transmission tariff and shall apply to all kilowatt-hours consumed on this rate.

6. LAST RESORT SERVICE, ALSO KNOWN AS POWER SUPPLY:

There shall be included a surcharge representative of the Power Supply Service to this Department. The terms of this surcharge are provided in the Power Supply Service tariff and shall apply to all kilowatt-hours consumed on this rate.

7. PAYMENT OF BILL:

All bills are net and payable within 15 days from date of billing. After 30 days, a 1 ½% monthly interest charge will be applied against all outstanding past due balances.

8. TERMS AND CONDITIONS:

The District's Terms and Conditions, where not inconsistent with any specific provisions hereof, are a part of this rate.

Filing Date: March 19, 2021

Effective Date: October, 1 2021

GENERAL SERVICE <200KW

1. DESIGNATION: C

2. APPLICABLE TO:

This rate is available to all commercial and industrial customers whose monthly metered demand runs between 15 KW and 200 KW .

3. CHARACTER FO SERVICE:

120- 208 volts, 4 wire, three phase, 60 cps.

277- 480 volts, 4 wire, three phase, 60 cps.

120- 240 volts, 3 wire, single phase, 60 cps.

120- 240 volts, 4 wire, three phase, 60 cps.

4. RATE SCHEDULE:

MONTHLY ENERGY CHARGE

Customer Charge per month: \$53.00

Distribution Access Charge per kWh - All kWh : \$ 0.02419

MONTHLY DEMAND CHARGE, per KW

All KW \$5.93

5. POWER FACTOR ADJUSTMENT:

The customer shall maintain a power factor of 90 percent, determined by permanently installed meters or periodic tests. A customer shall install corrective equipment, at customer's expense, to maintain a 90 percent power factor. If a customer's power factor shall fall below 90 percent during any billing period, the customer shall be charged a surcharge as determined by the Department.

6. TRANSMISSION COST:

There shall be included a surcharge representative of the transmission cost to this Department. The terms of this surcharge are provided in the transmission tariff and shall apply to all kilowatt-hours consumed on this rate.

7. LAST RESORT SERVICE, ALSO KNOWN AS POWER SUPPLY SERVICE:

There shall be included a surcharge representative of the Power Supply Service. The terms of this surcharge are provided in the Power Supply Service tariff and shall apply to all kilowatt-hours consumed on this rate.

8. PAYMENT OF BILL:

All bills are due and payable within 15 days from date of billing. After 30 days, a 1½% monthly interest charge will be applied against all outstanding past due balances.

9 TERMS AND CONDITIONS:

The Department's terms and conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this rate.

10. DEMAND CHARGE:

As previously stated, this rate shall apply to all customers achieving a demand of 15 kw or higher, in any 15 minute period. The customer's highest demand recorded will serve as the minimum billing basis for their demand charge for the ensuing eleven (11) month period, unless and until a higher kw of demand is recorded. That new demand or any ensuing higher demands will be the basis for billing during the eleven (11) months following said reading, notwithstanding the fact that the customer's use may be seasonal or intermittent. Additionally, any such seasonal or intermittent customer is obligated to pay any and all accrued demand charges prior to the customer-requested resumption of service with twelve (12) months of the date of termination of the service.

Filing Date: March 19, 2021

Effective Date: October 1, 2021

GENERAL SERVICE >200KW

1. DESIGNATION: D

2. APPLICABLE TO:

This rate is available to all commercial and industrial customers whose monthly metered demand exceeds 200 KW.

3. CHARACTER OF SERVICE:

120- 208 volts, 4 wire, three phase, 60 cps.

277- 480 volts, 4 wire, three phase, 60 cps.

120- 240 volts, 3 wire, single phase, 60 cps.

120- 240 volts, 4 wire, three phase, 60 cps.

4. RATE SCHEDULE:

MONTHLY ENERGY CHARGE

Customer Charge per month: \$95.00

Distribution Access Charge per kWh - All kWh : \$ 0.00

MONTHLY DEMAND CHARGE, per KW

All KW \$14.11

5. POWER FACTOR ADJUSTMENT:

The customer shall maintain a power factor of 90 percent, determined by permanently installed meters or periodic tests. A customer shall install corrective equipment, at customer's expense, to maintain a 90 percent power factor. If a customer's power factor shall fall below 90 percent during any billing period, the customer shall be charged a surcharge as determined by the Department.

6. TRANSMISSION COST:

There shall be included a surcharge representative of the transmission cost to this Department. The terms of this surcharge are provided in the transmission tariff and shall apply to all kilowatt-hours consumed on this rate.

7. LAST RESORT SERVICE, ALSO KNOWN AS POWER SUPPLY SERVICE:

There shall be included a surcharge representative of the Power Supply Service. The terms of this surcharge are provided in the Power Supply Service tariff and shall apply to all kilowatt-hours consumed on this rate.

8. PAYMENT OF BILL:

All bills are due and payable within 15 days from date of billing. After 30 days, a 1½% monthly interest charge will be applied against all outstanding past due balances.

9 TERMS AND CONDITIONS:

The Department's terms and conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this rate.

10. DEMAND CHARGE:

As previously stated, this rate shall apply to all customers achieving a demand of 15 kw or higher, in any 15 minute period. The customer's highest demand recorded will serve as the minimum billing basis for their demand charge for the ensuing eleven (11) month period, unless and until a higher kw of demand is recorded. That new demand or any ensuing higher demands will be the basis for billing during the eleven (11) months following said reading, notwithstanding the fact that the customer's use may be seasonal or intermittent. Additionally, any such seasonal or intermittent customer is obligated to pay any and all accrued demand charges prior to the customer-requested resumption of service with twelve (12) months of the date of termination of the service.

Filing Date:	March 19, 2021
Effective Date:	October 1, 2021

LARGE COMMERCIAL AND INDUSTRIAL RATE - SEASONAL

PUBLIC AND PRIVATE LIGHTING RATE

<u>Lamp Size</u>	<u>Monthly Rate</u>	<u>Annual Rate</u>
Mercury:		
175 Watt	\$8.42	\$101.04
Sodium:		
50 Watt	\$3.50	\$42.00
70 Watt	\$4.28	\$51.36
100 Watt	\$5.77	\$69.24
150 Watt	\$8.00	\$96.56
250 Watt	\$11.58	\$138.96
400 Watt	\$17.63	\$211.56
LED:		
25W LED/2111 Lumens	\$2.86	\$34.32
50 W LED/ 3816 Lumens	\$3.71	\$44.52
120 W LED Flood/ 11,730	\$8.13	\$97.56
240 W LED Flood/ 22,797	\$12.73	\$152.76
73 W LED Decorative/5,962	\$8.59	\$103.08

The rates, as specified above, are applicable to all street lights within the Pascoag Utility District's Electric Department service territory for both public and private lights.

The rate for the 175 watt mercury vapor street light is applicable only to such lights currently in service, since such a fixture is no longer offered to PUD customers.

The total cost for public street lighting, in service in PUD's service territory within the Village of Harrisville, will be assessed to the Harrisville Fire District.

The total cost for public street lighting, in service in PUD's service territory within the Village of Pascoag, will be assessed to all classes of electric customers equally. Rhode Island sales tax will be charged where applicable.

The methodology utilized to determine the amount billed monthly to the customers in the Village of Pascoag will be as follows:

Number of Public Street Lights multiplied by the applicable rate per light, as stated herein, divided by the number of customers.

In all cases, both Public and Private lighting assessments will include energy and maintenance.

The Pascoag Utility District will be responsible for the location, size, style and number of fixtures within the Village of Pascoag.

The Harrisville Fire District will be responsible for the location, size, style and number of fixtures within the Village of Harrisville.

Filing Date: March 19, 2021
 Effective Date: October 1, 2021

Pascoag Utility District - Electric Net Metering Policy

POLICY- This policy is for the original seven net metered customers only.

This policy sets forth interconnection requirements, equipment specifications, and proposed metering for residential customers who may choose self generation of electric energy using photovoltaic (PV), or wind co-generation electric generating equipment. The Burrillville Building Official must be contacted regarding installations to ensure all permitting requirements are met.

Definitions

"Net metering" means a system of metering electricity in which Pascoag Utility District (PUD) credits a Customer Generator. Please see our filed tariffs for actual Last Resort Service rates, also known as Power Supply Service rates. The tariffs are intended to accomplish the following:

1. PV system, Wind System owners and owners of any other PUD approved Co-Generation, will be credited the wholesale cost of power, which is PUD's Power Supply Service.

Generation credits will be based on energy on the customer generator's side of the electric revenue meter, up to the total amount of electricity used by that customer during an annualized period.

General Provisions

1. PUD will offer net metering to customers who generate electricity, on the customer's side of the meter, provided that the generating capacity of the customer-generating facility does not exceed ten kilowatts. Larger applications must be reviewed on a case-by-case basis.
2. This policy is intended for use at residential properties only: specifically, owner occupied, single family, and not to exceed three family homes
3. The customer is solely responsible for securing and complying with all local permitting processes including zoning, electrical, building inspection, and any and all other special permits that may be required.
4. Eligible generating sources include, energy resources as described by and pursuant to §39-26-5(a) including sources which simultaneously generate electricity and recover heat. The RIGL referred to herein is to be used as a guide only.

Traditional gasoline, diesel, propane or natural gas fired portable or permanently mounted emergency generators are explicitly excluded from this policy.

Meters and Metering

1. PV and wind systems will always require the installation of a detent meter by PUD. Co-generation facilities used for net metering shall be equipped with two meters. An additional meter socket (meter must be provided by PUD only) will be installed by the customer's contractor to measure the amount of electricity produced by the generating facility. The meter socket must comply with PUD standards, RI electric code and Burrillville Building Official's requirements and policies.
2. The generating facility must be inverter-based.
3. The aggregate generation capacity on the distribution circuit to which the Customer Generating Facility will interconnect, including the capacity of the Customer-Generating Facility, shall not contribute more than 10% to the distribution circuit's maximum fault current at the point on the high voltage (primary) level that is nearest the proposed point of common coupling as determined by the customer and forwarded to PUD
4. If a single-phase Customer-Generating Facility is to be connected to a transformer center tap neutral of a 240 volt service, the addition of the Customer-Generating Facility shall not create an imbalance between the two sides of the 240 volt service of more than 20% of nameplate rating of the service transformer.
5. The Customer shall be required to install a manual disconnect located on the line side, within 10 feet of the meter, and outside of the residence. Disconnect must be clearly labeled, unlocked and readily accessible by utility personnel.
6. Interconnecting Customer will be responsible for reasonable and necessary costs incurred by PUD for the purchase, installation, operation, maintenance, testing, repair and replacement of metering and data acquisition equipment.
7. If, at any time, any metering equipment is found to be inaccurate by a margin greater than that allowed under applicable criteria, rules and standards, PUD shall cause such metering equipment to be made accurate or replaced. The cost to repair or replace the meter shall be borne by PUD. Meter readings for the period of inaccuracy shall be adjusted so far as the same can be reasonably ascertained; provided, however, no adjustment prior to the beginning of the preceding month shall be made except by agreement of the Parties. Each Party shall comply with any reasonable request of the other concerning the sealing of meters, the presence of a representative of the other Party when the seals are broken and the tests are made, and other matters affecting the accuracy of the measurement of electricity delivered from the Facility. If either Party believes that there has been a meter failure or stoppage, it shall immediately notify the other.

Price Credits and Sample Calculations

The amount credited by PUD for electricity produced by the Customer-Generating Facility shall be at PUD's "blended" wholesale rate regardless of the type of generating facility.

If as a result of the annual reconciliation, the amount due on the Customer's bill is a negative number, this amount will be carried over to their next bill as a credit. If a credit is maintained for two or more annual reconciliations, the customer can request the credit to be issued to them in the form of a check.

PUD shall own the meter and the Interconnecting Customer shall pay to PUD a monthly charge to cover meter maintenance, incremental reading and billing costs, the allowable return on the invoice cost of the meter and the depreciation of the meter, if any. These charges, if any, are set forth in the applicable PUD tariff, as amended from time to time.

Requirements for Inverter Based Installations

1. PUD's distribution circuits generally operate with automatic re-closers, which activate following a trip without regard to whether the Facility is keeping the circuit energized. The Interconnecting Customer is responsible for protecting their equipment from being re-connected out of synch with PUD's system.
2. For Facilities that utilize photovoltaic (PV) technology, it is required that the system be installed in compliance with IEEE Standard 929-2000, "IEEE Recommended Practice for Utility Interface of (PV) Systems". The inverter shall meet the Underwriters Laboratories Inc. Standard UL 1741, "Static Inverters and Charge Controllers for Use in PV Power Systems". Based on the information supplied by the Interconnecting Customer, if CMLP determines the inverter is in compliance with UL 1741, the Interconnecting Customer's request for interconnection will be approved.
3. For Facilities that utilize wind technology or other direct current energy sources and employ inverters for production of alternating current, the inverter shall meet the Underwriters Laboratories Inc. Standard UL 1741, "Static Inverters and Charge Controllers for Use in Photovoltaic Power Systems." Based on the information supplied by the Interconnecting Customer, if PUD determines the inverter is in compliance with UL 1741, the Interconnecting Customer's request for interconnection will be approved.
4. The following information must be submitted by the Interconnecting Customer for review and acceptance by PUD prior to PUD's approving the Interconnecting Customer's request for interconnection:
 - An electrical one-line diagram or sketch depicting how the inverter will be interconnected relative to the service entrance panel and the electric revenue meter.
 - The make, model and manufacturer's specification sheet for the inverter.

PUD Net Metering Policy

Force Majeure

An event of Force Majeure means any act of God, labor disturbance, act of the public enemy, war, insurrection, riot, fire, storm or flood, explosion, breakage or accident to machinery or equipment, any curtailment, order, regulation or restriction imposed by governmental, military or lawfully established civilian authorities, or any other cause beyond either party's control. A Force Majeure event does not include an act of negligence or intentional wrongdoing. Neither PUD, nor the Interconnecting Customer will be considered in default as to any obligation under Interconnection Requirements if prevented from fulfilling the obligation due to an event of Force Majeure. However, a party whose performance is hindered by an event of Force Majeure shall make all reasonable efforts to perform its obligations under this Interconnection Requirements.

Indemnification

The Interconnecting Customer shall at all times indemnify, defend, and hold PUD harmless from any and all damages, losses, claims, including claims and actions relating to injury to or death of any person or damage to property, demands, suits, recoveries, costs and expenses, court costs, attorney fees, and all other obligations by or to third parties, arising out of or resulting from PUD's performance of its obligations under this Interconnection Requirements on behalf of the Interconnecting Customer, except in cases of gross negligence or intentional wrongdoing by PUD.

Protection Requirements

If, due to the interconnection of the Facility, when combined with pre-existing facilities interconnected to PUD's system, the rating of any of PUD's equipment or the equipment of others connected to PUD's system will be exceeded or its control function will be adversely affected, PUD shall have the right to require the Interconnecting Customer to pay for the purchase, installation, replacement or modification of equipment to eliminate the condition. Where such action is deemed necessary by PUD, PUD will, where possible, permit the Interconnecting Customer to choose among two or more options for meeting PUD's requirements as described in this Protection Policy.

Access and Control

Representatives of PUD shall, at all reasonable times, have access to the Facility to make reasonable inspections. At the Facility, PUD representatives shall identify themselves to the Interconnecting Customer's representative, state the object of their visit, and conduct themselves in a manner that will not interfere with the construction or operation of the Facility. PUD will have control such that it may open or close the aforementioned required meter socket bypass.

Filing Date: March 19, 2021
Requested Effective Date: October 1, 2021

Pascoag Utility District - Electric Net Metering Policy

POLICY

This policy sets forth interconnection requirements, equipment specifications, and proposed metering for residential customers who may choose self generation of electric energy using photovoltaic (PV), wind or other Pascoag Utility District (PUD) approved co-generation electric generating equipment. The Burrillville Building Official must be contacted regarding installations to ensure all permitting requirements are met.

Definitions

"Net metering" means a system of metering electricity in which PUD credits a Customer Generator for power produced by such generator. Please see our filed tariffs for actual Last Resort Service rates, also known as Power Supply Service rates. The tariffs are intended to accomplish the following:

1. PV system, Wind System owners and owners of any other PUD approved Co-Generation, will be credited the wholesale cost of power, which is PUD's Power Supply Service rate.

Generation credits will be based on energy on the customer generator's electric meter, up to the total amount of electricity used by that customer during an annualized period.

General Provisions

1. PUD will offer net metering to customers who generate electricity, provided that the generating capacity of the customer-generating facility does not exceed ten kilowatts. Larger applications must be reviewed on a case-by-case basis.
2. This policy is intended for use at residential properties only: specifically, owner occupied, single family, and not to exceed three-family homes.
3. The customer is solely responsible for securing and complying with all local permitting processes including zoning, electrical, building inspection, and any and all other special permits that may be required.
4. Eligible generating sources include, energy resources as described by and pursuant to §39-26-5(a) including sources which simultaneously generate electricity and recover heat. The RIGL referred to herein is to be used as a guide only.

Traditional gasoline, diesel, propane or natural gas fired portable or permanently mounted emergency generators are explicitly excluded from this policy.

5. PUD will continue to administer its existing program for those Net Metering customers who were on the PUD system prior to December 31, 2020 as set forth in the Net Metering Policy effective at that time until such time the consumer/member replaces, or upgrades an existing system which changes the rated nameplate output of the Customer-Generating Facility.

Net Metering Policy

Meters and Metering

1. PV, wind systems, etc. and co-generation facilities used for net metering shall be equipped with two meters. The meter shall be connected to the "Line side" of the electric meter. An additional meter socket (meter must be provided by PUD only) will be installed by the customer's contractor to measure the amount of electricity produced by the generating facility. The meter sockets must comply with PUD standards, RI electric code and Burrillville Building Official's requirements and policies.
2. The generating facility must be inverter-based.
3. The aggregate generation capacity on the distribution circuit to which the Customer Generating Facility will interconnect, including the capacity of the Customer-Generating Facility, shall not contribute more than 10% to the distribution circuit's maximum fault current at the point on the high voltage (primary) level that is nearest the proposed point of common coupling as determined by the customer and forwarded to PUD.
4. If a single-phase Customer-Generating Facility is to be connected to a transformer center tap neutral of a 240 volt service, the addition of the Customer-Generating Facility shall not create an imbalance between the two sides of the 240 volt service of more than 20% of nameplate rating of the service transformer.
5. The Customer shall be required to install a manual disconnect for the Customer-Generating Facility located on the line side, within 10 feet of the customer generator meter, and outside of the residence. Disconnect must be clearly labeled, unlocked and readily accessible by utility personnel.
6. Interconnecting Customer will be responsible for reasonable and necessary costs incurred by PUD for the purchase, installation, operation, maintenance, testing, repair and replacement of metering and data acquisition equipment.
7. If, at any time, any metering equipment is found to be inaccurate by a margin greater than that allowed under applicable criteria, rules and standards, PUD shall cause such metering equipment to be made accurate or replaced. The cost to repair or replace the meter shall be borne by PUD. Meter readings for the period of inaccuracy shall be adjusted so far as the same can be reasonably ascertained; provided, however, no adjustment prior to the beginning of the preceding month shall be made except by agreement of the Parties. Each Party shall comply with any reasonable request of the other concerning the sealing of meters, the presence of a representative of the other Party when the seals are broken and the tests are made, and other matters affecting the accuracy of the measurement of electricity delivered from the Facility. If either Party believes that there has been a meter failure or stoppage, it shall immediately notify the other.

Price Credits and Sample Calculations

The amount credited by PUD for electricity produced by the Customer-Generating Facility shall be at PUD's wholesale rate, which is its Power Supply Service rate, regardless of the type of Customer-Generating Facility.

Net Metering Policy

PUD shall own the meters and the Interconnecting Customer shall pay to PUD a monthly charge to cover meter maintenance, incremental reading and billing costs, the allowable return on the invoice cost of the meter and the depreciation of the meter, if any. These charges, if any, are set forth in the applicable PUD tariff, as amended from time to time.

Requirements for Inverter Based Installations

1. PUD's distribution circuits generally operate with automatic re-closers, which activate following a trip without regard to whether the Facility is keeping the circuit energized. The Interconnecting Customer is responsible for protecting their equipment from being re-connected out of synch with PUD's system.
2. For Facilities that utilize photovoltaic (PV) technology, it is required that the system be installed in compliance with IEEE Standard 929-2000, "IEEE Recommended Practice for Utility Interface of (PV) Systems". The inverter shall meet the Underwriters Laboratories Inc. Standard UL 1741, "Static Inverters and Charge Controllers for Use in PV Power Systems". Based on the information supplied by the Interconnecting Customer, if CMLP determines the inverter is in compliance with UL 1741, the Interconnecting Customer's request for interconnection will be approved.
3. For Facilities that utilize wind technology or other direct current energy sources and employ inverters for production of alternating current, the inverter shall meet the Underwriters Laboratories Inc. Standard UL 1741, "Static Inverters and Charge Controllers for Use in Photovoltaic Power Systems." Based on the information supplied by the Interconnecting Customer, if PUD determines the inverter is in compliance with UL 1741, the Interconnecting Customer's request for interconnection will be approved.
4. The following information must be submitted by the Interconnecting Customer for review and acceptance by PUD prior to PUD's approving the Interconnecting Customer's request for interconnection:
 - An electrical one-line diagram or sketch depicting how the inverter will be interconnected relative to the service entrance panel and the electric revenue meters.
 - The make, model and manufacturer's specification sheet for the inverter.

Force Majeure

An event of Force Majeure means any act of God, labor disturbance, act of the public enemy, war, insurrection, riot, fire, storm or flood, explosion, breakage or accident to machinery or equipment, any curtailment, order, regulation or restriction imposed by governmental, military or lawfully established civilian authorities, or any other cause beyond either party's control. A Force Majeure event does not include an act of negligence or intentional wrongdoing. Neither PUD, nor the Interconnecting Customer will be considered in default as to any obligation under Interconnection Requirements if prevented from fulfilling the obligation due to an event of Force Majeure. However, a party whose performance is hindered by an event of Force Majeure shall make all reasonable efforts to perform its obligations under this Interconnection Requirements.

Indemnification

Net Metering Policy

The Interconnecting Customer shall at all times indemnify, defend, and hold PUD harmless from any and all damages, losses, claims, including claims and actions relating to injury to or death of any person or damage to property, demands, suits, recoveries, costs and expenses, court costs, attorney fees, and all other obligations by or to third parties, arising out of or resulting from PUD's performance of its obligations under this Interconnection Requirements on behalf of the Interconnecting Customer, except in cases of gross negligence or intentional wrongdoing by PUD.

Protection Requirements

If, due to the interconnection of the Facility, when combined with pre-existing facilities interconnected to PUD's system, the rating of any of PUD's equipment or the equipment of others connected to PUD's system will be exceeded or its control function will be adversely affected, PUD shall have the right to require the Interconnecting Customer to pay for the purchase, installation, replacement or modification of equipment to eliminate the condition. Where such action is deemed necessary by PUD, PUD will, where possible, permit the Interconnecting Customer to choose among two or more options for meeting PUD's requirements as described in this Protection Policy.

Access and Control

Representatives of PUD shall, at all reasonable times, have access to the Facility to make reasonable inspections. At the Facility, PUD representatives shall identify themselves to the Interconnecting Customer's representative, state the object of their visit, and conduct themselves in a manner that will not interfere with the construction or operation of the Facility. PUD will have control such that it may open or close the aforementioned required meter socket bypass.

Filing Date: March 19, 2021
Requested Effective Date: October 1, 2021

D.

Current Terms & Conditions

PASCOAG UTILITY DISTRICT
TERMS AND CONDITIONS FOR ELECTRIC SERVICE

The following Terms and Conditions, where not inconsistent with the rates are a part of all rates. The provisions of these Terms and Conditions apply to all persons, partnerships, corporations or others (the Customer) who obtain local distribution service from The Pascoag Utility District (the Company). All policies, standards, specifications, and documents referred to herein have been filed with the Rhode Island Public Utilities Commission (Commission) and Division, and such documents and any revisions have been filed at least 30 days before becoming effective. Compliance by the Customer is a condition precedent to the initial and continuing delivery of electricity by the Company.

Service Connection

1. The Customer shall wire up to the point designated by the Company, at which point the Company will connect its facilities. The Customer's facilities shall comply with any reasonable construction and equipment standards required by the Company for safe, reliable, and cost efficient service as such is specified in the Company document "Electric Service Handbook" and as required by all federal state and local codes. For a service connection meeting Company requirements, the Company may also permit this connection to be made by a licensed electrician in good standing with the authority having jurisdiction, as required by applicable law, provided, however, that the Company gives no warranty to the Customer, express or implied, as to the knowledge, training, reliability, honesty, fitness, or performance of any electrician and the Company shall not be liable for any damages or injuries caused by any electrician who may be used for such purpose.

Application for Service

2. Application for new service or alteration to an existing service should be made as far in advance as possible to assure time for engineering, ordering of material, and construction. Upon the Company's reasonable request, the Customer shall provide to the Company all data and plans reasonably needed to process this application.

Line Extensions [Overhead (OH) & Underground (UG)]

3. The Company shall construct or install overhead or underground distribution facilities or other equipment determined by the Company to be appropriate as specified in the Electric Service Handbook. Whenever it is necessary to provide service and a Customer requests the Company to extend or install poles, distribution lines or other service equipment to the Customer's home, premises or facility in order to supply service, the Company will furnish the necessary poles, wires, or equipment in accordance with the Company's Electric Service Handbook. Except as provided in the Electric Service Handbook, all such equipment, poles, and wires shall remain the property of the Company and be maintained by it in accordance with the Electric Service Handbook. To the extent that any Company property needs to be located on private property, the Company will require the Customer to provide a permanent easement.

Attachments

4. Any individual or organization who requests an attachment to distribution facilities, utility poles, or span between such poles, shall comply with the Company's specifications and policies governing the type of construction, metering, attachment fees, easements, permissions and electrical inspections required.

Outside Basic Local Distribution Services

5. Customers requesting the Company to arrange for Customer facility outages or additional maintenance or construction not normally part of basic local distribution service will be notified in a reasonable timely manner by the Company as to when and if such work is able to be performed and also that the Customer shall be required to pay the Company's costs of reasonably meeting the request.

Acquisition of Necessary Permits

6. The Company shall make, or cause to be made, application for any necessary street permits, and shall not be required to supply service until a reasonable time after such permits are granted. The Customer shall obtain or cause to be obtained all permits or certificates, except street permits, necessary to give the Company or its agents' access to the Customer's equipment and to enable its conductors to be connected with the Customer's equipment.

Service to "Out-Building"

7. The Company shall not be required to install service or meter for a garage, barn or other out- building, so located that it may be supplied with electricity through a service and meter in the main building.

Customer Furnished Equipment

8. The Customer shall furnish and install upon its premises such service conductors, service equipment, including circuit breaker if used, and meter mounting device as shall conform with specifications issued from time to time by the Company, and the Company will seal such service equipment and meter mounting device, and adjust, set and seal such circuit breaker, and such seals shall not be broken and such adjustments or settings shall not be changed or in any way interfered with by the Customer.

The Customer shall furnish and maintain, at no cost to the Company, the necessary space, housing, fencing, and foundations for all equipment that is installed on its premises in order to supply the Customer with local distribution service, whether such equipment is furnished by the Customer or the Company. Such space, housing, fencing, and foundations shall be in conformity with the Company's specifications and subject to its approval.

Up-Keep of Customer Equipment

9. The Customer's wiring, piping, apparatus and equipment shall, at all times, conform to the requirements of any legally constituted authorities and to those of the Company, and the Customer shall keep such wiring, piping, apparatus and equipment in proper repair.

Installation of Meters

10. Meters of either the indoor or outdoor type shall be installed by the Company at locations to be designated by the Company. The Company may at any time change any meter installed by it. The Company may also change the location of any meter or change from an indoor type to an outdoor type, provided that the cost of the change shall be borne by the Company except when such change is pursuant to the provisions of Paragraph 11. Upon the reading of the Company's meter all bills shall be computed. If more than one meter is installed, unless it is installed at the Company's option, the monthly charge for local distribution service delivered through each meter shall be computed separately under the applicable rates. If a meter fails to register properly, electricity used during the period of such failure will be determined from any pertinent information known by the Company, such as by estimation determined on the basis of previous or subsequent use, at the option of the Company.

Unauthorized and Unmetered Use

11. Whenever the Company determines that, unauthorized, unmetered use or service tampering is being made on the premises of a Customer and is causing a loss of revenue to the Company, the Company may, at the Customer's expense, make such changes in the location of its meters, appliance and equipment on said premises as will, in the opinion of the Company, prevent such unauthorized and unmetered use from being made.

Definition of Month

12. Whenever reference is made to "month" in connection with electricity delivered or payments to be made, it shall mean the period between two successive regular monthly meter readings or estimated meter readings, the second of which occurs in the month to which reference is made.

If the Company is unable to read the meter when scheduled, the necessary billing determinants may be estimated. Bills may be rendered on such estimated basis and will be payable as so rendered.

Payment Due Date -- Interest Charge

13. All bills shall be due and payable upon receipt. Bills rendered to Customers, other than individually metered residential Customers, on which payment has not been received by the required date as shown on the bill, shall bear interest, at the rate of 1.5% per month on any unpaid balance, including any outstanding interest charges, from the date of receipt until the date of payment. Bills disputed in good faith by a Customer will not be subject to the late

payment charge until after the dispute is resolved.

Returned Check Fee

14. A twenty dollar (\$20.00) Fee shall be charged to the Customer for each check presented to the Company that is not honored by the financial institution. This fee shall be applicable only where the check has been dishonored after being deposited.

Seasonal Customers

15. Seasonal Customers are defined as those Commercial or Industrial Customers whose monthly metered demand exceeds 15 kilowatts when full operationally. A seasonal Customer is defined as a Customer whose facility is fully operational for six months or less during a calendar year, and whose monthly meter demand, when fully operational, exceeds 15 kilowatts.

Deposit and Security

16. The Company may require a cash deposit or other collateral satisfactory to it as security for prompt payment of the Customer's indebtedness to the Company, as in accordance with RIPUC rules and regulations. Interest at the rate as in effect from time to time shall be applied to the Customer's account annually by the Company on all deposits held six months or more until refunded or applied. The interest rate in effect in any year shall be the average rate over the prior calendar year for 10-year constant maturity treasury bonds, as reported by the Federal Reserve Bank. The rate shall be adjusted annually on March 1st.

Payments for Line Extensions

17. The Company may require a Customer to pay for all or a portion of the cost of extending or installing poles, distribution lines, or equipment to the Customer's home, premises or facility, consistent with the terms of the Company's Electric Service Handbook.

Determining Customer's Demand

18. A Customer Demand component shall apply to all Customers achieving a demand of 15 kW or higher, in any 15 minute period. The Customer's highest demand recorded will serve as the minimum billing basis for their demand charge for the ensuing eleven (11) month period, unless and until a higher kW of demand is recorded. That new demand or any ensuing higher demands will be the basis for billing during the eleven (11) months following said reading, notwithstanding the fact that the Customer's use may be seasonal or intermittent. Additionally, any such seasonal or intermittent Customer is obligated to pay any and all accrued demand charges prior to the Customer-requested resumption of service within twelve (12) months of the date of termination of service.

Customer Changing Rates

19. The Customer may change from the rate under which he is purchasing electricity to any other rate applicable to a class of service which he is receiving. Any change, however, shall not be retroactive, nor reduce, eliminate or modify any contract period, provision or guarantee made in respect to any line extension or other special condition. Nor shall such change cause such service to be billed at any rate for a period less than that specified in such rate except during the first year of electric service to any Customer. A Customer having changed from one rate to another may not again change within twelve months or within any longer contract period specified in the rate under which he is receiving electric service.

Discontinuance of Service

20. Subject to the Rules and Regulations of the Commission, the Company shall have the right to discontinue its service upon due notice and to remove its property from the premises in case the Customer fails to pay any bill due the Company for such service, or fails to perform any of its obligations to the Company. For restoration of service after such discontinuance, a reconnection charge shall be billed to the Customer as follows: A reconnection during normal office hours is \$30. A reconnection made after normal office hours is \$60. Should the reconnection need to be done at the pole, during normal office hours the fee is \$60 and after normal office hours it is \$150.

Right of Access

21. The Company shall have the right of access to the Customer's premises at all reasonable times for the purpose of examining, reading or removing the Company's meters, and other appliances and equipment. During emergency conditions, the Company shall have the right of access to the Customer's premises at all hours of the day to make conditions safe and/or to restore service.

Safeguarding Company Equipment

22. The Customer shall not permit access for any purpose whatsoever, except by authorized employees of the Company, to the meter or other appliances and equipment of the Company, or interfere with the same, and shall provide for their safe keeping. In case of loss or damage of the Company's property, the Customer shall pay to the Company the value of such property or the cost of making good the same.

Temporary Service

23. A temporary connection is local distribution service which does not continue for a sufficient period to yield the Company adequate revenue at its regular local distribution service rates to justify the expenditures necessary to provide such a connection. The Company may require a Customer requesting a temporary connection to pay the full amount of the estimated cost of installing and removing the requested connection, less estimated salvage value, in advance of the installation of the connection by the Company. In addition, the Customer shall pay the applicable regular local distribution service and standard offer service rates. The Customer shall build or cause to be built the temporary service in accordance with the

standards set forth in the Pascoag Utility District Information and Requirements Electric Service Handbook.

Limitation of Liability for Service Problems

24. The Company shall not be liable for any damage to equipment or facilities using electricity which damage is a result of Service Problems, or any economic losses which are a consequence of Service Problems. For purposes of this paragraph, the term "Service Problems" means any service interruption, power outage, voltage or amperage, fluctuations, discontinuance of service, reversal of its service, or irregular service caused by accident, labor difficulties, condition of fuel supply or equipment, federal or state agency order, failure to receive any electricity for which the Company has contracted, or any other causes beyond the Company's immediate control.

The Company shall not be liable for damage to the person or property of the Customer or any other persons resulting from the use of electricity or the presence of the Company's appliances and equipment on the Customer's premises.

Limitation on Use of Electricity - Auxiliary & Temporary Local Distribution Service

25. Local distribution service supplied by the Company shall not be used to supplement or relay, or as standby or back up to any other electrical source or service unless the Customer shall make such guarantees with respect to the payment for such local distribution service as shall be just and reasonable in each case. Where such local distribution service is supplied, the Customer shall not operate its generation in parallel with the Company's system without the consent of the Company, and then only under such conditions as the Company may specify from time to time.

Company Right to Place Facilities on Customer Property

26. The Company has the right to place on a Customer's property facilities to provide and meter electric service to the Customer.

Company Right to Request a Guarantee

27. Whenever the estimated expenditures for the services or equipment necessary to deliver electricity to a Customer's premises shall be of such an amount that the income to be derived from the applicable rates will, in the opinion of the Company, be insufficient to warrant such expenditures, the Company may require a Customer to guarantee a minimum annual payment or commitment for a term of years, or to pay the whole or a part of the cost of such equipment prior to the Company ordering and installing such equipment.

Fluctuating Load & Harmonic Distortion

28. In certain instances, extreme fluctuating loads or harmonic distortions which are created by a Customer's machinery or equipment may impair service to other Customers. If the

fluctuating load or harmonic distortion causes a deterioration of the Company's service to other customers, the Company shall specify a service arrangement that avoids the deterioration and the Customer owning or operating the equipment that causes the fluctuation or distortion shall pay the cost to implement the new service arrangement.

Apparatus and Equipment Requirements

29. The Customer shall not connect to the Company's distribution system any apparatus or equipment that may adversely affect the characteristics of the system. An example of this would be that for small commercial installations, the Company should be consulted before installing motors with ratings over two horsepower or 70 amperes locked-rotor current.

Customer Tax Liability

30. The Company shall collect taxes imposed by governmental authorities on services provided or products sold by the Company. It shall be the Customer's responsibility to identify and request any exemption from the collection of the tax by filing appropriate documentation with the Company.

Customer Notice and Right to Appeal

32. Where practicable, the Company will give the Customer reasonable notice of actions taken pursuant to these Terms & Conditions. The Customer shall have the right to appeal, pursuant to the Division's Rules of Practice and Procedure, all action taken by the Company hereunder.

Filing Date: May 19, 2016
Effective Date:

E.

Terms & Conditions (Redlined)

PASCOAG UTILITY DISTRICT
TERMS AND CONDITIONS FOR ELECTRIC SERVICE

The following Terms and Conditions, where not inconsistent with the rates are a part of all rates. The provisions of these Terms and Conditions apply to all persons, partnerships, corporations or others (the Customer) who obtain local distribution service from ~~t~~The Pascoag Utility District (the Company). All policies, standards, specifications, and documents referred to herein have been filed with the Rhode Island Public Utilities Commission (Commission) and Division, and such documents and any revisions have been filed at least 30 days before becoming effective. Compliance by the Customer is a condition precedent to the initial and continuing delivery of electricity by the Company.

Service Connection

1. The Customer shall wire up to the point designated by the Company, at which point the Company will connect its facilities. The Customer's facilities shall comply with any reasonable construction and equipment standards required by the Company for safe, reliable, and cost efficient service as such is specified in the Company document "Electric Service Handbook" and as required by all federal state and local codes. For a service connection meeting Company requirements, the Company may also permit this connection to be made by a licensed electrician in good standing with the authority having jurisdiction, as required by applicable law, provided, however, that the Company gives no warranty to the Customer, express or implied, as to the knowledge, training, reliability, honesty, fitness, or performance of any electrician and the Company shall not be liable for any damages or injuries caused by any electrician who may be used for such purpose.

Application for Service

2. Application for new service or alteration to an existing service should be made as far in advance as possible to assure time for engineering, ordering of material, and construction. Upon the Company's reasonable request, the Customer shall provide to the Company all data and plans reasonably needed to process this application.

Line Extensions [Overhead (OH) & Underground (UG)]

3. The Company shall construct or install overhead or underground distribution facilities or other equipment determined by the Company to be appropriate as specified in the Electric Service Handbook. Whenever it is necessary to provide service and a Customer requests the Company to extend or install poles, distribution lines or other service equipment to the Customer's home, premises or facility in order to supply service, the Company will furnish the necessary poles, wires, or equipment in accordance with the Company's Electric Service Handbook. Except as provided in the Electric Service Handbook, all such equipment, poles, and wires shall remain the property of the Company and be maintained by it in accordance with the Electric Service Handbook. To the extent that any Company property needs to be located on private property, the

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Company will require the Customer to provide a permanent easement.

Attachments

4. Any individual or organization who requests an attachment to distribution facilities, utility poles, or span between such poles, shall comply with the Company's specifications and policies governing the type of construction, metering, attachment fees, easements, permissions and electrical inspections required.

Outside Basic Local Distribution Services

5. Customers requesting the Company to arrange for Customer facility outages or additional maintenance or construction not normally part of basic local distribution service will be notified in a reasonable timely manner by the Company as to when and if such work is able to be performed and also that the Customer shall be required to pay the Company's costs of reasonably meeting the request.

Acquisition of Necessary Permits

6. The Company shall make, or cause to be made, application for any necessary street permits, and shall not be required to supply service until a reasonable time after such permits are granted. The Customer shall obtain or cause to be obtained all permits or certificates, except street permits, necessary to give the Company or its agents' access to the Customer's equipment and to enable its conductors to be connected with the Customer's equipment.

Service to "Out-Building"

7. The Company shall not be required to install service or meter for a garage, barn or other out-building, so located that it may be supplied with electricity through a service and meter in the main building.

Customer Furnished Equipment

8. The Customer shall furnish and install upon its premises such service conductors, service equipment, including circuit breaker if used, and meter mounting device as shall conform with specifications issued from time to time by the Company, and the Company will seal such service equipment and meter mounting device, and adjust, set and seal such circuit breaker, and such seals shall not be broken and such adjustments or settings shall not be changed or in any way interfered with by the Customer.

The Customer shall furnish and maintain, at no cost to the Company, the necessary space, housing, fencing, and foundations for all equipment that is installed on its premises in order to supply the Customer with local distribution service, whether such equipment is furnished by the Customer or the Company. Such space, housing, fencing, and foundations shall be in conformity

with the Company's specifications and subject to its approval.

Up-Keep of Customer Equipment

9. The Customer's wiring, piping, apparatus and equipment shall, at all times, conform to the requirements of any legally constituted authorities and to those of the Company, and the Customer shall keep such wiring, piping, apparatus and equipment in proper repair.

Installation of Meters

10. Meters of either the indoor or outdoor type shall be installed by the Company at locations to be designated by the Company. The Company may at any time change any meter installed by it. The Company may also change the location of any meter or change from an indoor type to an outdoor type, provided that the cost of the change shall be borne by the Company except when such change is pursuant to the provisions of Paragraph 11. Upon the reading of the Company's meter all bills shall be computed. If more than one meter is installed, unless it is installed at the Company's option, the monthly charge for local distribution service delivered through each meter shall be computed separately under the applicable rates. If a meter fails to register properly, electricity used during the period of such failure will be determined from any pertinent information known by the Company, such as by estimation determined on the basis of previous or subsequent use, at the option of the Company.

Unauthorized and Unmetered Use

11. Whenever the Company determines that, unauthorized, unmetered use or service tampering is being made on the premises of a Customer and is causing a loss of revenue to the Company, the Company may, at the Customer's expense, make such changes in the location of its meters, appliance and equipment on said premises as will, in the opinion of the Company, prevent such unauthorized and unmetered use from being made.

Definition of Month

12. Whenever reference is made to "month" in connection with electricity delivered or payments to be made, it shall mean the period between two successive regular monthly meter readings or estimated meter readings, the second of which occurs in the month to which reference is made.

If the Company is unable to read the meter when scheduled, the necessary billing determinants may be estimated. Bills may be rendered on such estimated basis and will be payable as so rendered.

Payment Due Date -- Interest Charge

13. All bills shall be due and payable upon receipt. Bills rendered to Customers, other than

individually metered residential Customers, on which payment has not been received by the required date as shown on the bill, shall bear interest, at the rate of 1.5% per month on any unpaid balance, including any outstanding interest charges, from the date of receipt until the date of payment. Bills disputed in good faith by a Customer will not be subject to the late payment charge until after the dispute is resolved.

Returned Check Fee

14. A ~~twenty dollar (\$20.00)~~ fee equal to the District's costs shall be charged to the Customer for each check presented to the Company that is not honored by the financial institution. This fee shall be applicable only where the check has been dishonored after being deposited.

Seasonal Customers

~~15. Seasonal Customers are defined as those Commercial or Industrial Customers whose monthly metered demand exceeds 15 kilowatts when full operationally. A seasonal Customer is defined as a Customer whose facility is fully operational for six months or less during a calendar year, and whose monthly meter demand, when fully operational, exceeds 15 kilowatts.~~

Deposit and Security

~~16~~15. The Company may require a cash deposit or other collateral satisfactory to it as security for prompt payment of the Customer's indebtedness to the Company, as in accordance with RIPUC rules and regulations. Interest at the rate as in effect from time to time shall be applied to the Customer's account annually by the Company on all deposits held six months or more until refunded or applied. The interest rate in effect in any year shall be the average rate over the prior calendar year for 10-year constant maturity treasury bonds, as reported by the Federal Reserve Bank. The rate shall be adjusted annually on March 1st.

Payments for Line Extensions

167. The Company may require a Customer to pay for all or a portion of the cost of extending or installing poles, distribution lines, or equipment to the Customer's home, premises or facility, consistent with the terms of the Company's Electric Service Handbook.

Determining Customer's Demand

178. A Customer Demand component shall apply to all Customers achieving a demand of 15 kW or higher, in any 15 minute. The Customer's highest demand recorded will serve as the minimum billing basis for their demand charge for the ensuing eleven (11) month period, unless and until a higher kW of demand is recorded period except for customers on the Municipal Low Capacity Factor Rate (MLCFR), where the billing demand is not subject to a ratchet. That new demand or any ensuing higher demands will be the basis for billing during the eleven (11) months following said reading, notwithstanding the fact that the Customer's use may be seasonal or

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intermittent. Additionally, any such seasonal or intermittent Customer is obligated to pay any and all accrued demand charges prior to the Customer-requested resumption of service within twelve (12) months of the date of termination of service.

Customer Changing Rates

~~189~~. The Customer may change from the rate under which he is purchasing electricity to any other rate applicable to a class of service which he is receiving. Any change, however, shall not be retroactive, nor reduce, eliminate or modify any contract period, provision or guarantee made in respect to any line extension or other special condition. Nor shall such change cause such service to be billed at any rate for a period less than that specified in such rate except during the first year of electric service to any Customer. A Customer having changed from one rate to another may not again change within twelve months or within any longer contract period specified in the rate under which he is receiving electric service.

Discontinuance of Service

~~1920~~. Subject to the Rules and Regulations of the Commission, the Company shall have the right to discontinue its service upon due notice and to remove its property from the premises in case the Customer fails to pay any bill due the Company for such service, or fails to perform any of its obligations to the Company. For restoration of service after such discontinuance, a reconnection charge shall be billed to the Customer as follows: A reconnection during normal office hours is ~~\$3040~~.—A reconnection made after normal office hours is ~~\$10060~~. Should the reconnection need to be done at the pole, during normal office hours the fee is ~~\$7760~~ and after normal office hours it is ~~\$196150~~.

Right of Access

~~204~~. The Company shall have the right of access to the Customer's premises at all reasonable times for the purpose of examining, reading or removing the Company's meters, and other appliances and equipment. During emergency conditions, the Company shall have the right of access to the Customer's premises at all hours of the day to make conditions safe and/or to restore service.

Safeguarding Company Equipment

~~212~~. The Customer shall not permit access for any purpose whatsoever, except by authorized employees of the Company, to the meter or other appliances and equipment of the Company, or interfere with the same, and shall provide for their safe keeping. In case of loss or damage of the Company's property, the Customer shall pay to the Company the value of such property or the cost of making good the same.

Temporary Service

~~223~~. A temporary connection is local distribution service which does not continue for a sufficient period to yield the Company adequate revenue at its regular local distribution service rates to justify the expenditures necessary to provide such a connection. The Company may require a Customer requesting a temporary connection to pay the full amount of the estimated cost of installing and removing the requested connection, less estimated salvage value, in advance of the installation of the connection by the Company. In addition, the Customer shall pay the applicable regular local distribution service and ~~standard offer~~ power supply and transmission service rates. The Customer shall build or cause to be built the temporary service in accordance with the standards set forth in the Pascoag Utility District Information and Requirements Electric Service Handbook.

Limitation of Liability for Service Problems

~~234~~. The Company shall not be liable for any damage to equipment or facilities using electricity which damage is a result of Service Problems, or any economic losses which are a consequence of Service Problems. For purposes of this paragraph, the term "Service Problems" means any service interruption, power outage, voltage or amperage, fluctuations, discontinuance of service, reversal of its service, or irregular service caused by accident, labor difficulties, condition of fuel supply or equipment, federal or state agency order, failure to receive any electricity for which the Company has contracted, or any other causes beyond the Company's immediate control.

The Company shall not be liable for damage to the person or property of the Customer or any other persons resulting from the use of electricity or the presence of the Company's appliances and equipment on the Customer's premises.

Limitation on Use of Electricity - Auxiliary & Temporary Local Distribution Service

~~245~~. Local distribution service supplied by the Company shall not be used to supplement or relay, or as standby or back up to any other electrical source or service unless the Customer shall make such guarantees with respect to the payment for such local distribution service as shall be just and reasonable in each case. Where such local distribution service is supplied, the Customer shall not operate its generation in parallel with the Company's system without the consent of the Company, and then only under such conditions as the Company may specify from time to time.

Company Right to Place Facilities on Customer Property

~~256~~. The Company has the right to place on a Customer's property facilities to provide and meter electric service to the Customer.

Company Right to Request a Guarantee

~~267~~. Whenever the estimated expenditures for the services or equipment necessary to deliver electricity to a Customer's premises shall be of such an amount that the income to be derived from the applicable rates will, in the opinion of the Company, be insufficient to warrant such expenditures, the Company may require a Customer to guarantee a minimum annual payment or

commitment for a term of years, or to pay the whole or a part of the cost of such equipment prior to the Company ordering and installing such equipment.

Fluctuating Load & Harmonic Distortion

~~278~~. In certain instances, extreme fluctuating loads or harmonic distortions which are created by a Customer's machinery or equipment may impair service to other Customers. If the fluctuating load or harmonic distortion causes a deterioration of the Company's service to other customers, the Company shall specify a service arrangement that avoids the deterioration and the Customer owning or operating the equipment that causes the fluctuation or distortion shall pay the cost to implement the new service arrangement.

Apparatus and Equipment Requirements

~~289~~. The Customer shall not connect to the Company's distribution system any apparatus or equipment that may adversely affect the characteristics of the system. An example of this would be that for small commercial installations, the Company should be consulted before installing motors with ratings over two horsepower or 70 amperes locked-rotor current.

Customer Tax Liability

~~2930~~. The Company shall collect taxes imposed by governmental authorities on services provided or products sold by the Company. It shall be the Customer's responsibility to identify and request any exemption from the collection of the tax by filing appropriate documentation with the Company.

Customer Notice and Right to Appeal

~~302~~. Where practicable, the Company will give the Customer reasonable notice of actions taken pursuant to these Terms & Conditions. The Customer shall have the right to appeal, pursuant to the Division's Rules of Practice and Procedure, all action taken by the Company hereunder.

Filing Date: ~~May 19, 2016~~ March 19, 2021
Effective Date: October 1, 2021

F.

Terms & Conditions (Clean)

PASCOAG UTILITY DISTRICT
TERMS AND CONDITIONS FOR ELECTRIC SERVICE

The following Terms and Conditions, where not inconsistent with the rates are a part of all rates. The provisions of these Terms and Conditions apply to all persons, partnerships, corporations or others (the Customer) who obtain local distribution service from the Pascoag Utility District (the Company). All policies, standards, specifications, and documents referred to herein have been filed with the Rhode Island Public Utilities Commission (Commission) and Division, and such documents and any revisions have been filed at least 30 days before becoming effective. Compliance by the Customer is a condition precedent to the initial and continuing delivery of electricity by the Company.

Service Connection

1. The Customer shall wire up to the point designated by the Company, at which point the Company will connect its facilities. The Customer's facilities shall comply with any reasonable construction and equipment standards required by the Company for safe, reliable, and cost efficient service as such is specified in the Company document "Electric Service Handbook" and as required by all federal state and local codes. For a service connection meeting Company requirements, the Company may also permit this connection to be made by a licensed electrician in good standing with the authority having jurisdiction, as required by applicable law, provided, however, that the Company gives no warranty to the Customer, express or implied, as to the knowledge, training, reliability, honesty, fitness, or performance of any electrician and the Company shall not be liable for any damages or injuries caused by any electrician who may be used for such purpose.

Application for Service

2. Application for new service or alteration to an existing service should be made as far in advance as possible to assure time for engineering, ordering of material, and construction. Upon the Company's reasonable request, the Customer shall provide to the Company all data and plans reasonably needed to process this application.

Line Extensions [Overhead (OH) & Underground (UG)]

3. The Company shall construct or install overhead or underground distribution facilities or other equipment determined by the Company to be appropriate as specified in the Electric Service Handbook. Whenever it is necessary to provide service and a Customer requests the Company to extend or install poles, distribution lines or other service equipment to the Customer's home, premises or facility in order to supply service, the Company will furnish the necessary poles, wires, or equipment in accordance with the Company's Electric Service Handbook. Except as provided in the Electric Service Handbook, all such equipment, poles, and wires shall remain the property of the Company and be maintained by it in accordance with the Electric Service Handbook. To the extent that any Company property needs to be located on private property, the

Terms and Conditions

Company will require the Customer to provide a permanent easement.

Attachments

4. Any individual or organization who requests an attachment to distribution facilities, utility poles, or span between such poles, shall comply with the Company's specifications and policies governing the type of construction, metering, attachment fees, easements, permissions and electrical inspections required.

Outside Basic Local Distribution Services

5. Customers requesting the Company to arrange for Customer facility outages or additional maintenance or construction not normally part of basic local distribution service will be notified in a reasonable timely manner by the Company as to when and if such work is able to be performed and also that the Customer shall be required to pay the Company's costs of reasonably meeting the request.

Acquisition of Necessary Permits

6. The Company shall make, or cause to be made, application for any necessary street permits, and shall not be required to supply service until a reasonable time after such permits are granted. The Customer shall obtain or cause to be obtained all permits or certificates, except street permits, necessary to give the Company or its agents' access to the Customer's equipment and to enable its conductors to be connected with the Customer's equipment.

Service to "Out-Building"

7. The Company shall not be required to install service or meter for a garage, barn or other out-building, so located that it may be supplied with electricity through a service and meter in the main building.

Customer Furnished Equipment

8. The Customer shall furnish and install upon its premises such service conductors, service equipment, including circuit breaker if used, and meter mounting device as shall conform with specifications issued from time to time by the Company, and the Company will seal such service equipment and meter mounting device, and adjust, set and seal such circuit breaker, and such seals shall not be broken and such adjustments or settings shall not be changed or in any way interfered with by the Customer.

The Customer shall furnish and maintain, at no cost to the Company, the necessary space, housing, fencing, and foundations for all equipment that is installed on its premises in order to supply the Customer with local distribution service, whether such equipment is furnished by the Customer or the Company. Such space, housing, fencing, and foundations shall be in conformity

with the Company's specifications and subject to its approval.

Up-Keep of Customer Equipment

9. The Customer's wiring, piping, apparatus and equipment shall, at all times, conform to the requirements of any legally constituted authorities and to those of the Company, and the Customer shall keep such wiring, piping, apparatus and equipment in proper repair.

Installation of Meters

10. Meters of either the indoor or outdoor type shall be installed by the Company at locations to be designated by the Company. The Company may at any time change any meter installed by it. The Company may also change the location of any meter or change from an indoor type to an outdoor type, provided that the cost of the change shall be borne by the Company except when such change is pursuant to the provisions of Paragraph 11. Upon the reading of the Company's meter all bills shall be computed. If more than one meter is installed, unless it is installed at the Company's option, the monthly charge for local distribution service delivered through each meter shall be computed separately under the applicable rates. If a meter fails to register properly, electricity used during the period of such failure will be determined from any pertinent information known by the Company, such as by estimation determined on the basis of previous or subsequent use, at the option of the Company.

Unauthorized and Unmetered Use

11. Whenever the Company determines that, unauthorized, unmetered use or service tampering is being made on the premises of a Customer and is causing a loss of revenue to the Company, the Company may, at the Customer's expense, make such changes in the location of its meters, appliance and equipment on said premises as will, in the opinion of the Company, prevent such unauthorized and unmetered use from being made.

Definition of Month

12. Whenever reference is made to "month" in connection with electricity delivered or payments to be made, it shall mean the period between two successive regular monthly meter readings or estimated meter readings, the second of which occurs in the month to which reference is made.

If the Company is unable to read the meter when scheduled, the necessary billing determinants may be estimated. Bills may be rendered on such estimated basis and will be payable as so rendered.

Payment Due Date -- Interest Charge

13. All bills shall be due and payable upon receipt. Bills rendered to Customers, other than

Terms and Conditions

individually metered residential Customers, on which payment has not been received by the required date as shown on the bill, shall bear interest, at the rate of 1.5% per month on any unpaid balance, including any outstanding interest charges, from the date of receipt until the date of payment. Bills disputed in good faith by a Customer will not be subject to the late payment charge until after the dispute is resolved.

Returned Check Fee

14. A fee equal to the District's costs shall be charged to the Customer for each check presented to the Company that is not honored by the financial institution. This fee shall be applicable only where the check has been dishonored after being deposited.

Deposit and Security

15. The Company may require a cash deposit or other collateral satisfactory to it as security for prompt payment of the Customer's indebtedness to the Company, as in accordance with RIPUC rules and regulations. Interest at the rate as in effect from time to time shall be applied to the Customer's account annually by the Company on all deposits held six months or more until refunded or applied. The interest rate in effect in any year shall be the average rate over the prior calendar year for 10-year constant maturity treasury bonds, as reported by the Federal Reserve Bank. The rate shall be adjusted annually on March 1st.

Payments for Line Extensions

16. The Company may require a Customer to pay for all or a portion of the cost of extending or installing poles, distribution lines, or equipment to the Customer's home, premises or facility, consistent with the terms of the Company's Electric Service Handbook.

Determining Customer's Demand

17. A Customer Demand component shall apply to all Customers achieving a demand of 15 kW or higher, in any 15 minute. The Customer's highest demand recorded will serve as the minimum billing basis for their demand charge for the ensuing eleven (11) month period, unless and until a higher kW of demand is recorded period except for customers on the Municipal Low Capacity Factor Rate (MLCFR), where the billing demand is not subject to a ratchet. That new demand or any ensuing higher demands will be the basis for billing during the eleven (11) months following said reading, notwithstanding the fact that the Customer's use may be seasonal or intermittent. Additionally, any such seasonal or intermittent Customer is obligated to pay any and all accrued demand charges prior to the Customer-requested resumption of service within twelve (12) months of the date of termination of service.

Customer Changing Rates

18. The Customer may change from the rate under which he is purchasing electricity to any other rate applicable to a class of service which he is receiving. Any change, however, shall not be retroactive, nor reduce, eliminate or modify any contract period, provision or guarantee made in respect to any line extension or other special condition. Nor shall such change cause such service to be billed at any rate for a period less than that specified in such rate except during the first year of electric service to any Customer. A Customer having changed from one rate to another may not again change within twelve months or within any longer contract period specified in the rate under which he is receiving electric service.

Discontinuance of Service

19. Subject to the Rules and Regulations of the Commission, the Company shall have the right to discontinue its service upon due notice and to remove its property from the premises in case the Customer fails to pay any bill due the Company for such service, or fails to perform any of its obligations to the Company. For restoration of service after such discontinuance, a reconnection charge shall be billed to the Customer as follows: A reconnection during normal office hours is \$40A reconnection made after normal office hours is \$100. Should the reconnection need to be done at the pole, during normal office hours the fee is \$77 and after normal office hours it is \$196.

Right of Access

20. The Company shall have the right of access to the Customer's premises at all reasonable times for the purpose of examining, reading or removing the Company's meters, and other appliances and equipment. During emergency conditions, the Company shall have the right of access to the Customer's premises at all hours of the day to make conditions safe and/or to restore service.

Safeguarding Company Equipment

21. The Customer shall not permit access for any purpose whatsoever, except by authorized employees of the Company, to the meter or other appliances and equipment of the Company, or interfere with the same, and shall provide for their safe keeping. In case of loss or damage of the Company's property, the Customer shall pay to the Company the value of such property or the cost of making good the same.

Temporary Service

22. A temporary connection is local distribution service which does not continue for a sufficient period to yield the Company adequate revenue at its regular local distribution service rates to justify the expenditures necessary to provide such a connection. The Company may require a Customer requesting a temporary connection to pay the full amount of the estimated cost of installing and removing the requested connection, less estimated salvage value, in advance of the installation of the connection by the Company. In addition, the Customer shall pay the applicable

Terms and Conditions

regular local distribution service and power supply and transmission service rates. The Customer shall build or cause to be built the temporary service in accordance with the standards set forth in the Pascoag Utility District Information and Requirements Electric Service Handbook.

Limitation of Liability for Service Problems

23. The Company shall not be liable for any damage to equipment or facilities using electricity which damage is a result of Service Problems, or any economic losses which are a consequence of Service Problems. For purposes of this paragraph, the term "Service Problems" means any service interruption, power outage, voltage or amperage, fluctuations, discontinuance of service, reversal of its service, or irregular service caused by accident, labor difficulties, condition of fuel supply or equipment, federal or state agency order, failure to receive any electricity for which the Company has contracted, or any other causes beyond the Company's immediate control.

The Company shall not be liable for damage to the person or property of the Customer or any other persons resulting from the use of electricity or the presence of the Company's appliances and equipment on the Customer's premises.

Limitation on Use of Electricity - Auxiliary & Temporary Local Distribution Service

24. Local distribution service supplied by the Company shall not be used to supplement or relay, or as standby or back up to any other electrical source or service unless the Customer shall make such guarantees with respect to the payment for such local distribution service as shall be just and reasonable in each case. Where such local distribution service is supplied, the Customer shall not operate its generation in parallel with the Company's system without the consent of the Company, and then only under such conditions as the Company may specify from time to time.

Company Right to Place Facilities on Customer Property

25. The Company has the right to place on a Customer's property facilities to provide and meter electric service to the Customer.

Company Right to Request a Guarantee

26. Whenever the estimated expenditures for the services or equipment necessary to deliver electricity to a Customer's premises shall be of such an amount that the income to be derived from the applicable rates will, in the opinion of the Company, be insufficient to warrant such expenditures, the Company may require a Customer to guarantee a minimum annual payment or commitment for a term of years, or to pay the whole or a part of the cost of such equipment prior to the Company ordering and installing such equipment.

Fluctuating Load & Harmonic Distortion

27. In certain instances, extreme fluctuating loads or harmonic distortions which are created by a Customer's machinery or equipment may impair service to other Customers. If the fluctuating

Terms and Conditions

load or harmonic distortion causes a deterioration of the Company's service to other customers, the Company shall specify a service arrangement that avoids the deterioration and the Customer owning or operating the equipment that causes the fluctuation or distortion shall pay the cost to implement the new service arrangement.

Apparatus and Equipment Requirements

28. The Customer shall not connect to the Company's distribution system any apparatus or equipment that may adversely affect the characteristics of the system. An example of this would be that for small commercial installations, the Company should be consulted before installing motors with ratings over two horsepower or 70 amperes locked-rotor current.

Customer Tax Liability

29. The Company shall collect taxes imposed by governmental authorities on services provided or products sold by the Company. It shall be the Customer's responsibility to identify and request any exemption from the collection of the tax by filing appropriate documentation with the Company.

Customer Notice and Right to Appeal

30. Where practicable, the Company will give the Customer reasonable notice of actions taken pursuant to these Terms & Conditions. The Customer shall have the right to appeal, pursuant to the Division's Rules of Practice and Procedure, all action taken by the Company hereunder.

Filing Date: March 19,2021
Effective Date: October 1, 2021

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Customer's Current Bills

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PASCOAG
UTILITY DISTRICT
ELECTRIC DEPARTMENT
PO BOX 107
PASCOAG, RI 02859

Customer Service: 401-568-6222
FAX 401-568-0066
Mon, Tue, Wed & Fri: 7:00AM to 3:30PM
Thur: 7:00AM to 7:00PM
Website: www.pud-ri.org

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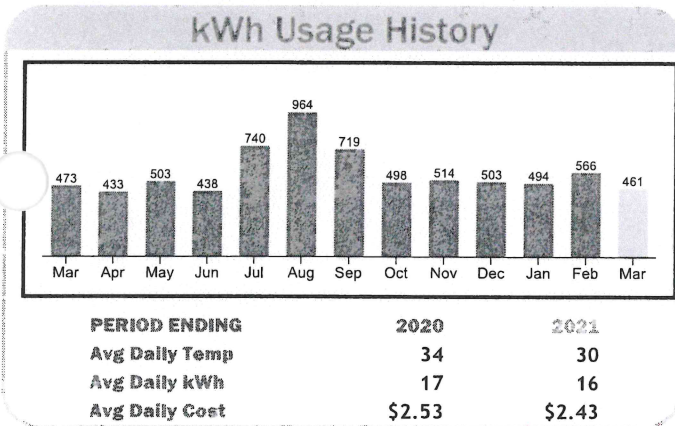
Statement Date	03/05/2021
Cycle/Route	2/2
Account Number	
Payment Due	04/05/2021

Service Summary	
Previous Balance	\$159.64
Payments	<i>Thank you!</i> \$74.54 CR
Balance Forward	\$85.10
Current Charges	\$70.47
Total Balance Due 04/05/2021	\$155.57

Harrisville Residential Rate



Account Number		Service Address:			Service Description:					
Meter Number	Read Type	Services From	To	Days	Readings Previous	Present	Meter Multiplier	Power Factor	Usage	Units
36021259	Act	02/01/21	03/02/21	29	31422	31883	1	0.0	461	KWH



Current Service Detail

CURRENT CHARGES	RATE	BILLED USE	AMOUNT
PPRFC	-0.001290	461	\$0.59CR
Customer Charge			\$6.00
Distribution	0.039220	461	\$18.08
Transmission Charge	0.036870	461	\$17.00
Conservation Charge	0.002000	461	\$0.92
Renewable Charges	0.000300	461	\$0.14
Power Supply	0.062730	461	\$28.92
SUMMARY			
CURRENT SERVICE TOTAL			\$70.47
BALANCE FORWARD			\$85.10
TOTAL CHARGES			\$155.57

KEEP IF YOU HAVE NOT PAID YOUR PREVIOUS BALANCE, BALANCES MAY BE SUBJECT TO PENALTIES/INTEREST & DISCONNECTION, BILLS ARE DUE WHEN RENDERED, PAYMENTS MUST BE RECEIVED BY PASCOAG UTILITY DISTRICT NO LATER THAN THE DUE DATE TO AVOID LATE PAYMENT FEES AND DISCONNECTION NOTICES. PLEASE ALLOW SEVEN (7) DAYS PRIOR TO DUE DATE FOR PROCESSING TIME.

SEND Please do not staple or paperclip.

Please scan QR Code to update account information.

ALYSHA ARATA
107 EAST AVE
HARRISVILLE RI 02830-0000



Cycle/Route	2/2
Account Number	
Total Due 04/05/2021	\$155.57
After 04/05/2021 Pay	\$155.57

Please fill in amount paid \$ _____
DO NOT SEND CASH

Make checks payable to:
Pascoag Utility District Electric Service
P.O Box 1035
Providence, RI 02901-1035

PAYMENT OPTIONS

- Mail: Include this coupon with payment.
- In Person at: 253 Pascoag Main Street, Pascoag, RI
- Pay By Phone: Call Toll Free 855-730-8710
- Pay Online: <https://pudri.smarthub.coop>



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PASCOAG UTILITY DISTRICT

ELECTRIC DEPARTMENT
PO BOX 107
PASCOAG, RI 02859

Customer Service: 401-568-6222
FAX 401-568-0066
Mon, Tue, Wed & Fri: 7:00AM to 3:30PM
Thur: 7:00AM to 7:00PM
Website: www.pud-ri.org

Statement Date	03/05/2021
Cycle/Route	2/18
Account Number	
Payment Due	04/05/2021

Service Summary	
Previous Balance	\$326.23
Payments	Thank you! \$326.23 CR
Balance Forward	\$0.00
Current Charges	\$353.61
Total Balance Due 04/05/2021	\$353.61

Harrisville Small Commercial & Industrial Rate

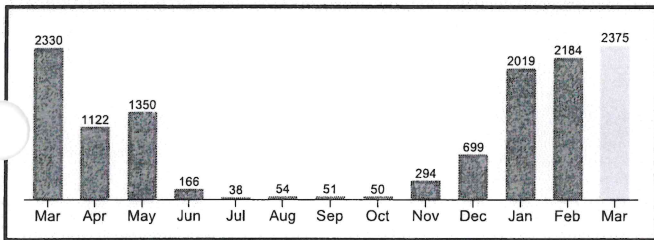


Account Number: 10539006

Service Description: SHED

Meter Number	Read Type	Services		Days	Readings		Meter Multiplier	Power Factor	Usage	Units
		From	To		Previous	Present				
33642956	Act	02/01/21	03/02/21	29	46673	49048	1	0.0	2375	KWH

kWh Usage History



PERIOD ENDING	2020	2021
Avg Daily Temp	34	30
Avg Daily kWh	83	82
Avg Daily Cost	\$12.19	\$12.19

Current Service Detail

CURRENT CHARGES	RATE	BILLED USE	AMOUNT
PPRFC	-0.001290	2375	\$3.06CR
Customer Charge			\$15.00
Distribution	0.041960	2375	\$99.66
Transmission Charge	0.036870	2375	\$87.57
Conservation Charge	0.002000	2375	\$4.75
Renewable Charges	0.000300	2375	\$0.71
Power Supply	0.062730	2375	\$148.98
SUMMARY		CURRENT SERVICE TOTAL	\$353.61
		TOTAL CHARGES	\$353.61

KEEP

IF YOU HAVE NOT PAID YOUR PREVIOUS BALANCE, BALANCES MAY BE SUBJECT TO PENALTIES/INTEREST & DISCONNECTION. BILLS ARE DUE WHEN RENDERED. PAYMENTS MUST BE RECEIVED BY PASCOAG UTILITY DISTRICT NO LATER THAN THE DUE DATE TO AVOID LATE PAYMENT FEES AND DISCONNECTION NOTICES. PLEASE ALLOW SEVEN (7) DAYS PRIOR TO DUE DATE FOR PROCESSING TIME.

SEND Please do not staple or paperclip.

Please scan QR Code to update account information.

DBA SANWOOD ESTATES CONDOMINIUM
PO BOX 2283
FRANKLIN SQUARE MANAGEMENT
PLAINVILLE MA 02762-0000



Cycle/Route	2/18
Account Number	
Total Due 04/05/2021	\$353.61
After 04/05/2021 Pay	\$353.61

Please fill in amount paid \$ _____
DO NOT SEND CASH

PAYMENT OPTIONS

- Mail: Include this coupon with payment.
- In Person at: 253 Pascoag Main Street, Pascoag, RI
- Pay By Phone: Call Toll Free 855-730-8710
- Pay Online: <https://pudri.smarthub.coop>

Make checks payable to:

Pascoag Utility District Electric Service
P.O Box 1035
Providence, RI 02901-1035

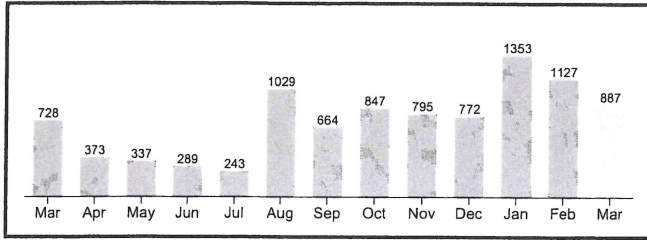


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Account Number: Service Address: Service Description:

Meter Number	Read Type	Services		Days	Readings		Meter Multiplier	Power Factor	Usage	Units
		From	To		Previous	Present				
324620252	Act	01/27/21	02/24/21	28	20755	21642	1	0.9453	887	KWH
324620252	Act	01/27/21	02/24/21	28	Peak	2.801	1	0.9453	2.8	KW
324620252	Act	01/27/21	02/24/21	28	5979.0	6285.0	1		306.0	KVAR

kWh Usage History



PERIOD ENDING	2020	2021
Avg Daily Temp	34	27
Avg Daily kWh	26	32
Avg Daily Cost	\$9.16	\$8.24

Current Service Detail

CURRENT CHARGES	RATE	BILLED USE	AMOUNT
PPRFC	-0.001290	887	\$1.14CR
Customer Charge			\$112.75
Demand Charge	10.250000	3	\$28.70
Transmission Charge	0.036870	887	\$32.70
Conservation Charge	0.002000	887	\$1.77
Renewable Charges	0.000300	887	\$0.27
Power Supply	0.062730	887	\$55.64
SUMMARY		CURRENT SERVICE TOTAL	\$230.69
		TOTAL CHARGES	\$230.69

Account Number: 10364004 Service Address: LIGHTS ASSEMBLY & LIBRARY Service Description:

Current Service Detail

CURRENT CHARGES	RATE	BILLED USE	AMOUNT
250 Watt Sodium			\$21.92
25 Watt Led			\$2.87
50 Watt Led			\$11.13
SUMMARY		CURRENT SERVICE TOTAL	\$35.92
		TOTAL CHARGES	\$35.92

Municipal Low Capacity Rate

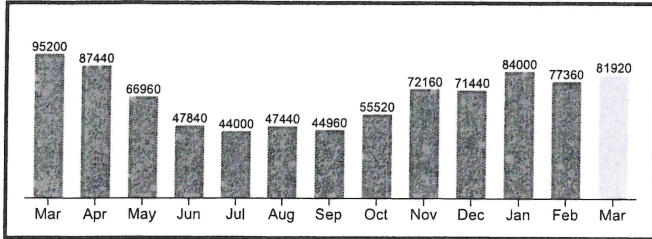
Harrisville

Account Number: 10416004 Service Address: _____

Service Description: _____

Meter Number	Read Type	Services		Days	Readings		Meter Multiplier	Power Factor	Usage	Units
		From	To		Previous	Present				
73809274	Act	01/27/21	02/24/21	28	61048	62072	80		81920	KWH
73809274	Act	01/27/21	02/24/21	28	Peak	3.212	80	0.8218	311.92	KW
73809274	Act	01/27/21	02/24/21	28	45345.0	46055.0	80		56800.0	KVAR

kWh Usage History



PERIOD ENDING	2020	2021
Avg Daily Temp	34	27
Avg Daily kWh	3400	2926
Avg Daily Cost	\$470.12	\$413.63

Current Service Detail

CURRENT CHARGES	RATE	BILLED USE	AMOUNT
PPRFC	-0.001290	81920	\$105.68CR
Customer Charge			\$112.75
Demand Charge	10.250000	312	\$3,197.18
Transmission Charge	0.036870	81920	\$3,020.39
Conservation Charge	0.002000	81920	\$163.84
Renewable Charges	0.000300	81920	\$24.58
25 Watt Led			\$5.74
50 Watt Led			\$29.68
Power Supply	0.062730	81920	\$5,138.84
120 Watt LED Flood			\$113.82
SUMMARY		CURRENT SERVICE TOTAL	\$11,701.14
		BALANCE FORWARD	\$11,423.14
		TOTAL CHARGES	\$23,124.28

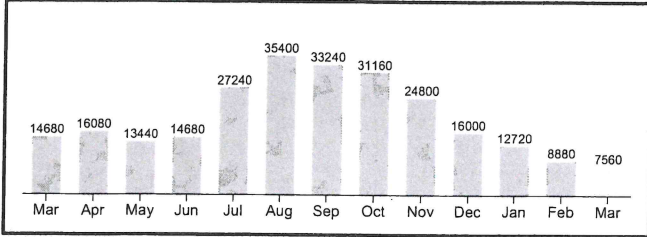
Harrisville

Large Commercial & Industrial Rate greater than 200kW

Account Number: 324620306 Service Address: Service Description: C

Meter Number	Read Type	Services			Readings		Meter Multiplier	Power Factor	Usage	Units
		From	To	Days	Previous	Present				
324620306	Act	01/27/21	02/24/21	28	14012	14201	40		7560	KWH
324620306	Act	01/27/21	02/24/21	28	Peak	0.877	40	0.88	118.48	KW
324620306	Act	01/27/21	02/24/21	28	6167.0	6269.0	40		4080.0	KVAR

kWh Usage History



PERIOD ENDING	2020	2021
Avg Daily Temp	34	27
Avg Daily kWh	524	270
Avg Daily Cost	\$128.11	\$74.56

Current Service Detail

CURRENT CHARGES	RATE	BILLED USE	AMOUNT
PPRFC	-0.001290	7560	\$9.75CR
Customer Charge			\$112.75
Demand Charge	10.250000	118	\$1,214.42
Demand Credit			\$303.61CR
Transmission Charge	0.036870	7560	\$278.74
Conservation Charge	0.002000	7560	\$15.12
Renewable Charges	0.000300	7560	\$2.27
Power Supply	0.062730	7560	\$474.24
SUMMARY			
		CURRENT SERVICE TOTAL	\$1,784.18
		TOTAL CHARGES	\$1,784.18

Large Commercial & Industrial Seasonal Rate

demand 15kw+

Harrisville

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PASCOAG UTILITY DISTRICT

ELECTRIC DEPARTMENT
PO BOX 107
PASCOAG, RI 02859

Customer Service: 401-568-6222
FAX 401-568-0066
Mon, Tue, Wed & Fri: 7:00AM to 3:30PM
Thur: 7:00AM to 7:00PM
Website: www.pud-ri.org

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Statement Date: 02/19/2021
Cycle: 5/8
Account Number:
Payment Due: 03/22/2021

Previous Balance \$52.18
No Payments Received \$0.00
Balance Forward \$52.18
Current Charges \$60.63
Total Balance Due 03/22/2021 \$112.81

PASCOAG RI 02859-

Pascoag

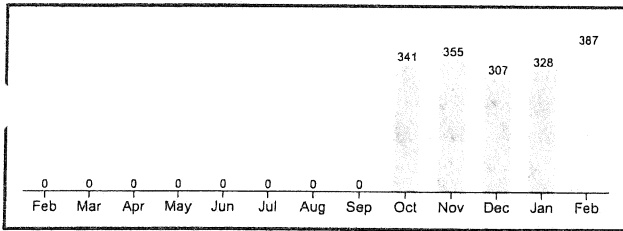
Residential Service Rate



Account Number: 18010001, Service Address:

Service Description:

17786899 Act 01/14/21 02/16/21 33 28474 28861 1 0.0 387 KWH



CURRENT CHARGES	RATE	BILLED USE	AMOUNT
PPRFC	-0.001290	387	\$0.50CR
Customer Charge			\$6.00
Distribution	0.039220	387	\$15.18
Transmission Charge	0.036870	387	\$14.27
Conservation Charge	0.002000	387	\$0.77
Renewable Charges	0.000300	387	\$0.12
Pascoag Public SL			\$0.51
Power Supply	0.062730	387	\$24.28
SUMMARY			
		CURRENT SERVICE TOTAL	\$60.63
		BALANCE FORWARD	\$52.18
		TOTAL CHARGES	\$112.81

DEFERRED	2020	2021
PPRFC	33	28
Conservation	0	12
Power Supply	\$0.00	\$1.84

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SEND Please do not staple or paperclip.

Please scan QR Code to update account information.

AARON MOREAU
163 LAUREL RIDGE AVE
PASCOAG RI 02859-0000



5/8

\$112.81
\$112.81

Please fill in amount paid \$ _____
DO NOT SEND CASH

PAYMENT OPTIONS

- ✉ Mail: Include this coupon with payment.
- 👤 In Person at: 253 Pascoag Main Street, Pascoag, RI
- 📞 Pay By Phone: Call Toll Free 855-730-8710
- 💻 Pay Online: <https://pudri.smarthub.coop>

Make checks payable to:

Pascoag Utility District Electric Service
P.O Box 1035
Providence, RI 02901-1035



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PASCOAG UTILITY DISTRICT

ELECTRIC DEPARTMENT
PO BOX 107
PASCOAG, RI 02859

Customer Service: 401-568-6222
FAX 401-568-0066
Mon, Tue, Wed & Fri: 7:00AM to 3:30PM
Thur: 7:00AM to 7:00PM
Website: www.pud-ri.org

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Statement Date	03/01/2021
Cycle/Route	1/20
Account Number	
Payment Due	03/16/2021

Service Summary	
Previous Balance	\$436.91
Payments <i>Thank you!</i>	\$436.91 CR
Balance Forward	\$0.00
Current Charges	\$413.14
Total Balance Due 03/16/2021	\$413.14

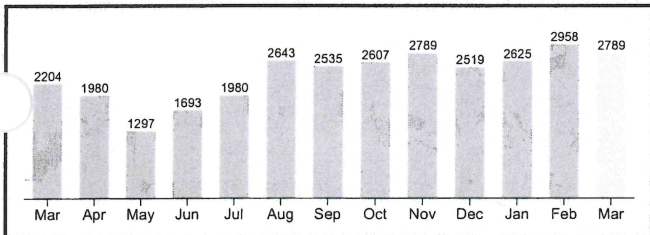
Small Commercial & Industrial Rate

Pascoag

Account Number: Service Address: JAG MAIN ST Service Description:

Meter Number	Read Type	Services From	To	Days	Readings Previous	Present	Meter Multiplier	Power Factor	Usage	Units
319897771	Act	01/27/21	02/24/21	28	40639	43428	1	0.0	2789	KWH
319897771	Act	01/27/21	02/24/21	28	Peak	30.585	1	0.0	30.59	KW

kWh Usage History



PERIOD ENDING	2020	2021
Avg Daily Temp	34	27
Avg Daily kWh	79	100
Avg Daily Cost	\$11.56	\$14.74

Current Service Detail

CURRENT CHARGES	RATE	BILLED USE	AMOUNT
PPRFC	-0.001290	2789	\$3.60CR
Customer Charge			\$15.00
Distribution	0.041960	2789	\$117.03
Transmission Charge	0.036870	2789	\$102.83
Conservation Charge	0.002000	2789	\$5.58
Renewable Charges	0.000300	2789	\$0.84
Pascoag Public SL			\$0.51
Power Supply	0.062730	2789	\$174.95
SUMMARY		CURRENT SERVICE TOTAL	\$413.14
		TOTAL CHARGES	\$413.14

Demand less than 15 kWh



KEEP

IF YOU HAVE NOT PAID YOUR PREVIOUS BALANCE, BALANCES MAY BE SUBJECT TO PENALTIES/INTEREST & DISCONNECTION, BILLS ARE DUE WHEN RENDERED, PAYMENTS MUST BE RECEIVED BY PASCOAG UTILITY DISTRICT NO LATER THAN THE DUE DATE TO AVOID LATE PAYMENT FEES AND DISCONNECTION NOTICES. PLEASE ALLOW SEVEN (7) DAYS PRIOR TO DUE DATE FOR PROCESSING TIME.



SEND Please do not staple or paperclip.

Please scan QR Code to update account information.
BURRILLVILLE REDEVELOPMNT AGENCY
C/O GAIL LABOSSIERE
105 HARRISVILLE MAIN STREET
HARRISVILLE RI 02830-0000



Cycle/Route	1/20
Account Number	17574003
Total Due 03/16/2021	\$413.14
After 03/16/2021 Pay	\$413.14

Please fill in amount paid \$ _____
DO NOT SEND CASH

PAYMENT OPTIONS

- Mail: Include this coupon with payment.
- In Person at: 253 Pascoag Main Street, Pascoag, RI
- Pay By Phone: Call Toll Free 855-730-8710
- Pay Online: <https://pudri.smarthub.coop>



Make checks payable to:

Pascoag Utility District Electric Service
P.O Box 1035
Providence, RI 02901-1035

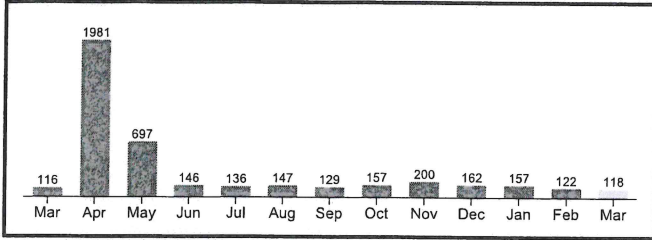


859500175740034000004131400000413141

Account Number: : 1 Service Address: HOWARD AVE Service Description: HAUSER FIELD

Meter Number	Read Type	Services		Days	Readings		Meter Multiplier	Power Factor	Usage	Units
		From	To		Previous	Present				
324620280	Act	01/27/21	02/24/21	28	4521	4639	1	0.4881	118	KWH
324620280	Act	01/27/21	02/24/21	28	Peak	0.266	1	0.4881	0.27	KW
324620280	Act	01/27/21	02/24/21	28	3218.0	3429.0	1		211.0	KVAR

kWh Usage History



PERIOD ENDING	2020	2021
Avg Daily Temp	34	27
Avg Daily kWh	4	4
Avg Daily Cost	\$4.53	\$4.55

Current Service Detail

CURRENT CHARGES	RATE	BILLED USE	AMOUNT
PPRFC	-0.001290	118	\$0.15CR
Customer Charge			\$112.75
Demand Charge	10.250000	0	\$2.77
Transmission Charge	0.036870	118	\$4.35
Conservation Charge	0.002000	118	\$0.24
Renewable Charges	0.000300	118	\$0.04
Power Supply	0.062730	118	\$7.40
Additional Bc Charge			\$0.51
SUMMARY		CURRENT SERVICE TOTAL	\$127.91
		TOTAL CHARGES	\$127.91

Account Number: 10415005 Service Address: CHURCH STREET-CONCESSION STAND- Service Description: Concession Stand

Meter Number	Read Type	Services		Days	Readings		Meter Multiplier	Power Factor	Usage	Units
		From	To		Previous	Present				
99271342	Act	01/27/21	02/24/21	28	34611	34611	1	0.0	0	KWH

Current Service Detail

CURRENT CHARGES	RATE	BILLED USE	AMOUNT
Customer Charge			\$15.00
Pascoag Public SL			\$0.51
SUMMARY		CURRENT SERVICE TOTAL	\$15.51
		TOTAL CHARGES	\$15.51

*Pascoag
municipal Low Capacity Rate*



NNNN



PASCOAG
UTILITY DISTRICT
ELECTRIC DEPARTMENT
PO BOX 107
PASCOAG, RI 02859

Customer Service: 401-568-6222
FAX 401-568-0066
Mon, Tue, Wed & Fri: 7:00AM to 3:30PM
Thur: 7:00AM to 7:00PM
Website: www.pud-ri.org

4 5
R

Statement Date **03/01/2021**
Cycle/Route **1/20**
Account Number
Payment Due **03/16/2021**

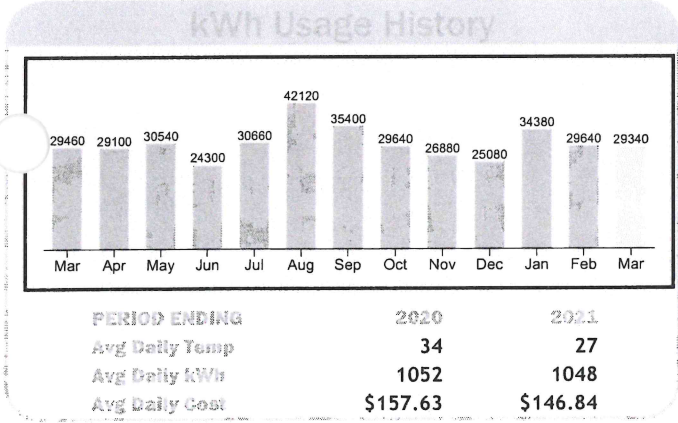
Service Summary
Previous Balance \$4,138.42
Payments *Thank you!* \$4,138.42 CR
Balance Forward \$0.00
Current Charges \$4,111.56
Total Balance Due 03/16/2021 \$4,111.56
Your checking account will be drafted on 03/16/2021



Large Commercial & Industrial Rate

Account Number: - Service Address - Service Description:

Meter Number	Road Type	Services From	Services To	Days	Readings Previous	Readings Present	Meter Multiplier	Power Factor	Usage	Units
327892278	Act	01/27/21	02/24/21	28	11963	12452	60		29340	KWH
327892278	Act	01/27/21	02/24/21	28	Peak	1.152	60	0.9481	98.88	KW
327892278	Act	01/27/21	02/24/21	28	3793.0	3957.0	60		9840.0	KVAR



Current Service Detail

CURRENT CHARGES	RATE	BILLED USE	AMOUNT
PPRFC	-0.001290	29340	\$37.85CR
Customer Charge			\$112.75
Demand Charge	10.250000	99	\$1,013.52
Transmission Charge	0.036870	29340	\$1,081.77
Conservation Charge	0.002000	29340	\$58.68
Renewable Charges	0.000300	29340	\$8.80
Pascoag Public SL			\$0.51
250 Watt Sodium			\$32.88
Power Supply	0.062730	29340	\$1,840.50
SUMMARY		CURRENT SERVICE TOTAL	\$4,111.56
		TOTAL CHARGES	\$4,111.56

*demand > 15kw < 200
Pascoag*



IF YOU HAVE NOT PAID YOUR PREVIOUS BALANCE, BALANCES MAY BE SUBJECT TO PENALTIES/INTEREST & DISCONNECTION, BILLS ARE DUE WHEN RENDERED, PAYMENTS MUST BE RECEIVED BY PASCOAG UTILITY DISTRICT NO LATER THAN THE DUE DATE TO AVOID LATE PAYMENT FEES AND DISCONNECTION NOTICES. PLEASE ALLOW SEVEN (7) DAYS PRIOR TO DUE DATE FOR PROCESSING TIME.

SEND Please do not staple or paperclip.

Please scan QR Code to update account information.
DBA CRYSTAL LAKE REHB AND CARE CTR
999 S MAIN STREET
PASCOAG RI 02859-0000



Cycle, Route **1/20**
Account Number **17544001**
Total Due 03/16/2021 **\$4,111.56**
Your checking account will be drafted on 03/16/2021

Please fill in amount paid \$ _____
DO NOT SEND CASH

Make checks payable to:

Pascoag Utility District Electric Service
P.O Box 1035
Providence, RI 02901-1035



PAYMENT OPTIONS

- Mail: Include this coupon with payment.
- In Person at: 253 Pascoag Main Street, Pascoag, RI
- Pay By Phone: Call Toll Free 855-730-8710
- Pay Online: <https://pudri.smarthub.coop>

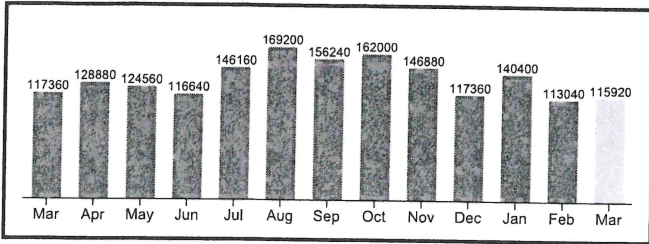


859500175440015000041115600004111563

Account Number: Service Address: 1 L AVE DR B Service Description:

Meter Number	Read Type	Services		Days	Readings		Meter Multiplier	Power Factor	Usage	Units
		From	To		Previous	Present				
324620314	Act	01/27/21	02/24/21	28	6206	6367	720		115920	KWH
324620314	Act	01/27/21	02/24/21	28	Peak	0.458	720	0.8376	404.64	KW
324620314	Act	01/27/21	02/24/21	28	4689.0	4794.0	720		75600.0	KVAR

kWh Usage History



PERIOD ENDING	2020	2021
Avg Daily Temp	34	27
Avg Daily kWh	4191	4140
Avg Daily Cost	\$715.14	\$568.70

Current Service Detail

CURRENT CHARGES	RATE	BILLED USE	AMOUNT
PPRFC	-0.001290	115920	\$149.54CR
Customer Charge			\$112.75
Demand Charge	10.250000	405	\$4,147.56
Transmission Charge	0.036870	115920	\$4,273.97
Conservation Charge	0.002000	115920	\$231.84
Renewable Charges	0.000300	115920	\$34.78
Pascoag Public SL			\$0.51
Power Supply	0.062730	115920	\$7,271.66
SUMMARY		CURRENT SERVICE TOTAL	\$15,923.53
		TOTAL CHARGES	\$15,923.53

Pascoag

Large Commercial & Industrial Rate

Greater than 200 kW

**Average Residential Customer
Harrisville Customer**

		Proposed Rate		Current Rate	Increase	Percent
<u>Actual Use (kwhr)</u>	<u>500</u>					
Customer Charge		\$ 5.00		\$ 6.00		
Distribution	0.04901	\$ 24.51	0.03922	\$ 19.61		
Transition	0	\$ -		\$ -		
Transmission	0.03687	\$ 18.44		\$ 18.44		
PPRFC	-0.00129	\$ (0.65)		\$ (0.65)		
SOS	0.06273	\$ 31.37		\$ 31.37		
Conservation	0.002	\$ 1.00		\$ 1.00		
Renewable	0.0003	\$ 0.15		\$ 0.15		
Total		\$ 79.81		\$ 75.92	\$ 3.90	5.1%

**Average Residential Customer
Pascoag Customer**

		Proposed Rate		Current Rate	Increase	Percent
<u>Actual Use (kwhr)</u>	<u>500</u>					
Customer Charge		\$ 5.00		\$ 6.00		
Distribution	0.04901	\$ 24.51	0.03922	\$ 19.61		
Transition	0	\$ -		\$ -		
Transmission	0.03687	\$ 18.44		\$ 18.44		
PPRFC	-0.00129	\$ (0.65)		\$ (0.65)		
SOS	0.06273	\$ 31.37		\$ 31.37		
Conservation	0.002	\$ 1.00		\$ 1.00		
Pascoag public S/L		\$ 0.51	0.51	\$ 0.51		
Renewable	0.0003	\$ 0.15		\$ 0.15		
Total		\$ 80.32		\$ 76.43	\$ 3.90	5.1%

**Residential Customer
Pascoag Customer**

		Proposed Rate		Current Rate	Increase	Percent
<u>Actual Use (kwhr)</u>	<u>387</u>					
Customer Charge		\$ 5.00		\$ 6.00		
Distribution	0.04901	\$ 18.97	0.03922	\$ 15.18		
Transition	0	\$ -		\$ -		
Transmission	0.03687	\$ 14.27		\$ 14.27		
SOS	0.06273	\$ 24.28		\$ 24.28		
PPRFC	-0.00129	\$ (0.50)		\$ (0.50)		
Conservation	0.002	\$ 0.77		\$ 0.77		
Pascoag Public SL		\$ 0.51		\$ 0.51		
Renewable	0.0003	\$ <u>0.12</u>		\$ <u>0.12</u>		
Total		\$ 63.41		\$ 60.62	\$ 2.79	4.6%

**Commercial B Customer
Pascoag Customer**

		Proposed Rate		Current Rate	Increase	Percent
<u>Actual Use (kwhr)</u>	<u>2789</u>					
Customer Charge		\$ 12.75		\$ 15.00		
Distribution	0.04632	\$ 129.19	0.04196	\$ 117.03		
Transition	0	\$ -		\$ -		
Transmission	0.03687	\$ 102.83		\$ 102.83		
SOS	0.06273	\$ 174.95		\$ 174.95		
Conservation	0.002	\$ 5.58		\$ 5.58		
PPRFC	-0.00129	\$ (3.60)		\$ (3.60)		
Pascoag Public SL		\$ 0.51		\$ 0.51		
Renewable	0.0003	\$ <u>0.84</u>		\$ <u>0.84</u>		
Total		\$ 423.05		\$ 413.14	\$ 9.91	2.4%

**Municipal Low Capacity Rate
Pascoag Customer**

		Proposed Rate		Current Rate	Increase	Percent
<u>Actual Use (kwhr)</u>	<u>118</u>					
<u>Actual Use (kW)</u>	<u>0.27</u>					
Customer Charge		\$ 53.00		\$ 112.75		
Demand	\$ 0.27	\$ 0.07	\$ 10.25	\$ 2.77		
Transition	0	\$ -		\$ -		
Transmission	0.03687	\$ 4.35		\$ 4.35		
SOS	0.06273	\$ 7.40		\$ 7.40		
Conservation	0.002	\$ 0.24		\$ 0.24		
PPRFC	-0.00129	\$ (0.15)		\$ (0.15)		
Pascoag Public SL		\$ 0.51		\$ 0.51		
Renewable	0.0003	\$ <u>0.04</u>		\$ <u>0.04</u>		
Total		\$ 65.45		\$ 127.90	\$ (62.44)	-48.8%

Please note: The impacts presented on this schedule are a snapshot of one month's usage and does not reflect the typical KW customers bill (yearly usage averaged for 12 months) which is presented on Mr. Bebyn's Schedule DGB-RD-4.

**Industrial Customer/ General Service <200 KW
Pascoag Customer**

		Proposed Rate		Current Rate	Increase	Percent
<u>Actual Use (kwhr)</u>	<u>29,340</u>					
<u>Actual Use (kW)</u>	<u>99</u>					
Customer Charge		\$ 53.00		\$ 112.75		
Demand	\$ 5.93	\$ 587.07	\$ 10.25	\$ 1,014.75		
Distribution Charge	\$ 0.0242	\$ 709.73				
Transition	0	\$ -		\$ -		
Transmission	0.03687	\$ 1,081.77		\$ 1,081.77		
SOS	0.06273	\$ 1,840.50		\$ 1,840.50		
Conservation	0.002	\$ 58.68		\$ 58.68		
PPRFC	-0.00129	\$ (37.85)		\$ (37.85)		
Pascoag Public SL		\$ 0.51		\$ 0.51		
Renewable	0.0003	<u>\$ 8.80</u>		<u>\$ 8.80</u>		
Total		\$ 4,302.21		\$ 4,079.91	\$ 222.30	5.4%

**Industrial Customer/ General Service >200 KW
Pascoag Customer**

		Proposed Rate		Current Rate	Increase	Percent
<u>Actual Use (kwhr)</u>	<u>115,920</u>					
<u>Actual Use (kW)</u>	<u>404.64</u>					
Customer Charge		\$ 95.00		\$ 112.75		
Demand	\$ 14.11	\$ 5,709.47	\$ 10.25	\$ 4,147.56		
Transition	0	\$ -		\$ -		
Transmission	0.03687	\$ 4,273.97		\$ 4,273.97		
SOS	0.06273	\$ 7,271.66		\$ 7,271.66		
Conservation	0.002	\$ 231.84		\$ 231.84		
PPRFC	-0.00129	\$ (149.54)		\$ (149.54)		
Pascoag Public SL		\$ 0.51		\$ 0.51		
Renewable	0.0003	<u>\$ 34.78</u>		<u>\$ 34.78</u>		
Total		\$ 17,467.69		\$ 15,923.53	\$ 1,544.16	9.7%

Please note: The impacts presented on this schedule are a snapshot of one month's usage and does not reflect the typical KW customers bill (yearly usage averaged for 12 months) which is presented on Mr. Bebyn's Schedule DGB-RD-4.

**Residential Customer
Harrisville Customer**

		Proposed Rate		Current Rate	Increase	Percent
<u>Actual Use (kwhr)</u>	<u>461</u>					
Customer Charge		\$ 5.00		\$ 6.00		
Distribution	0.04901	\$ 22.59	0.03922	\$ 18.08		
Transition	0	\$ -		\$ -		
Transmission	0.03687	\$ 17.00		\$ 17.00		
SOS	0.06273	\$ 28.92		\$ 28.92		
PPRFC	-0.00129	\$ (0.59)		\$ (0.59)		
Conservation	0.002	\$ 0.92		\$ 0.92		
Renewable	0.0003	\$ 0.14		\$ 0.14		
Total		\$ 73.97		\$ 70.46	\$ 3.51	5.0%

**Commercial B Customer
Harrisville Customer**

		Proposed Rate		Current Rate	Increase	Percent
<u>Actual Use (kwhr)</u>	<u>2375</u>					
Customer Charge		\$ 12.75		\$ 15.00		
Distribution	0.04632	\$ 110.01	0.04196	\$ 99.66		
Transition	0	\$ -		\$ -		
Transmission	0.03687	\$ 87.57		\$ 87.57		
SOS	0.06273	\$ 148.98		\$ 148.98		
Conservation	0.002	\$ 4.75		\$ 4.75		
PPRFC	-0.00129	\$ (3.06)		\$ (3.06)		
Renewable	0.0003	\$ 0.71		\$ 0.71		
Total		\$ 361.71		\$ 353.60	\$ 8.11	2.3%

**Municipal Low Capacity Rate
Harrisville Customer**

		Proposed Rate		Current Rate	Increase	Percent
<u>Actual Use (kwhr)</u>	<u>887</u>					
<u>Actual Use (kW)</u>	<u>2.8</u>					
Customer Charge		\$ 53.00		\$ 112.75		
Demand	\$ 3.63	\$ 10.16	\$ 10.25	\$ 28.70		
Transition	0	\$ -		\$ -		
Transmission	0.03687	\$ 32.70		\$ 32.70		
SOS	0.06273	\$ 55.64		\$ 55.64		
Conservation	0.002	\$ 1.77		\$ 1.77		
PPRFC	-0.00129	\$ (1.14)		\$ (1.14)		
Renewable	0.0003	\$ 0.27		\$ 0.27		
Total		\$ 152.41		\$ 230.69	\$ (78.29)	-33.9%

Industrial Customer/ General Service <200 KW

Please note: The impacts presented on this schedule are a snapshot of one month's usage and does not reflect the typical KW customers bill (yearly usage averaged for 12 months) which is presented on Mr. Bebyn's Schedule DGB-RD-4.

**Industrial Customer/ General Service <200 KW
Harrisville Customer**

		Proposed Rate		Current Rate	Increase	Percent
<u>Actual Use (kwhr)</u>	<u>81,920</u>					
<u>Actual Use (kW)</u>	<u>312</u>					
Customer Charge		\$ 53.00		\$ 112.75		
Demand	\$ 5.93	\$ 1,850.16	\$ 10.25	\$ 3,198.00		
Distribution Charge	\$ 0.0242	\$ 1,981.64				
Transition	0	\$ -		\$ -		
Transmission	0.03687	\$ 3,020.39		\$ 3,020.39		
SOS	0.06273	\$ 5,138.84		\$ 5,138.84		
Conservation	0.002	\$ 163.84		\$ 163.84		
PPRFC	-0.00129	\$ (105.68)		\$ (105.68)		
Renewable	0.0003	\$ 24.58		\$ 24.58		
Total		\$12,126.78		\$11,552.72	\$ 574.05	5.0%

**Industrial Customer/ General Service >200 KW
Harrisville Customer**

		Proposed Rate		Current Rate	Increase	Percent
<u>Actual Use (kwhr)</u>	<u>115,920</u>					
<u>Actual Use (kW)</u>	<u>404.64</u>					
Customer Charge		\$ 95.00		\$ 112.75		
Demand	\$ 14.11	\$ 5,709.47	\$ 10.25	\$ 4,147.56		
Transition	0	\$ -		\$ -		
Transmission	0.03687	\$ 4,273.97		\$ 4,273.97		
SOS	0.06273	\$ 7,271.66		\$ 7,271.66		
Conservation	0.002	\$ 231.84		\$ 231.84		
PPRFC	-0.00129	\$ (149.54)		\$ (149.54)		
Renewable	0.0003	\$ 34.78		\$ 34.78		
Total		\$17,467.18		\$15,923.02	\$ 1,544.16	9.7%

Please note: The impacts presented on this schedule are a snapshot of one month's usage and does not reflect the typical KW customers bill (yearly usage averaged for 12 months) which is presented on Mr. Bebyn's Schedule DGB-RD-4.

Debt Service Schedules

- Rhode Island Infrastructure Bank
- PPP Loan Bristol County Saving Bank

NET DEBT SERVICE

**Rhode Island Infrastructure Bank
2020 Efficient Buildings Fund Loan
Pascoag Utility District Issue
Preliminary, Subject to Change**

Period Ending	Principal	Interest	Total Debt Service	RIIB Fee (0.30%)	Net Debt Service
12/31/2020	65,000	6,355.16	71,355.16	1,348.09	72,703.25
12/31/2021	90,000	19,535.94	109,535.94	4,062.14	113,598.08
12/31/2022	91,000	18,797.94	109,797.94	3,792.14	113,590.08
12/31/2023	91,000	17,969.84	108,969.84	3,519.14	112,488.98
12/31/2024	92,000	17,059.84	109,059.84	3,246.14	112,305.98
12/31/2025	93,000	16,084.64	109,084.64	2,970.14	112,054.78
12/31/2026	94,000	15,061.64	109,061.64	2,691.14	111,752.78
12/31/2027	95,000	13,990.04	108,990.04	2,409.14	111,399.18
12/31/2028	96,000	12,850.04	108,850.04	2,124.14	110,974.18
12/31/2029	98,000	11,640.44	109,640.44	1,836.14	111,476.58
12/31/2030	99,000	10,337.04	109,337.04	1,542.14	110,879.18
12/31/2031	101,000	8,753.04	109,753.04	1,245.14	110,998.18
12/31/2032	102,000	6,904.74	108,904.74	942.14	109,846.88
12/31/2033	105,000	4,803.54	109,803.54	636.14	110,439.68
12/31/2034	107,045	2,462.04	109,507.04	321.14	109,828.18
	1,419,045	182,605.92	1,601,650.92	32,685.05	1,634,335.97

PROMISSORY NOTE

\$332,100.00

May 27, 2020

FOR VALUE RECEIVED, the undersigned PASCOAG UTILITY DISTRICT, a Rhode Island nonprofit entity with a mailing address of 253 Pascoag Main Street, Pascoag, RI 02859 (the "Borrower") promises to pay to the order of FREEDOM NATIONAL BANK, a national bank and its successors and assigns (the "Lender"), or order, at the principal office of Lender located at P.O. Box 275, 584 Putnam Pike, Greenville, Rhode Island 02828, the principal sum of THREE HUNDRED THIRTY TWO THOUSAND ONE HUNDRED AND 00/100 DOLLARS (\$332,100.00), or so much thereof as is then outstanding under this promissory note (the "Note") and pursuant to a loan agreement of even date herewith by and between Borrower and Lender (the "Loan Agreement"), together with interest, in arrears, whether before or after maturity, to the extent permitted by applicable law, on any and all principal amounts remaining unpaid hereunder from time to time from the date hereof until the entire principal amount due hereunder is paid in full at a fixed interest rate per annum equal to a rate of one and 00/100 percent (1.00%) (the "Rate").

Principal and interest payments hereunder are based on a two (2) year amortization schedule. Interest hereunder shall be computed on the basis of a three hundred sixty (360) day year, but shall accrue and be payable on the basis of the actual number of days elapsed.

All payments shall be deferred for a six (6) month period from disbursement (the "Deferment Period"). During the Deferment Period, Borrower shall not be required to make any payments of principal or interest, however, interest will continue to accrue in accordance with the terms of the Note. The Borrower will resume payments of interest on December 27, 2020 and continuing on the same day of each successive month thereafter through and including May 27, 2022, (the "Maturity Date"), on the then principal and interest balance less any "forgiven" amounts, if any, as determined by the Small Business Administration. Interest only payments will be due through maturity at which time all deferred principal payments plus accrued interest will be included in the total principal balance due at loan maturity.

Whenever any of the days on which payments of interest or principal required to be made hereunder fall on a Sunday or a public holiday, such payment shall be due on the next following normal business day, and where time is extended for the payment of principal by virtue of the due date thereof falling on a Sunday or public holiday, such extended time shall be included in the computation of interest.

All payments made hereunder, whether prior to an Event of Default (as defined below) or subsequent to an Event of Default, will be applied first to any costs or expenses incurred by Lender in connection with the loan evidenced by this Note, next to any charges or late fees due under this Note, or under any instruments and documents securing this Note, next to interest then due and then to the unpaid principal balance of this Note. The undersigned expressly agrees that no renewal or extension granted, whether by acceptance of interest in advance or otherwise, nor any indulgence shown to, nor any release of, nor any dealings between a holder hereof and any person now or hereafter interested herein or in any of the security for this Note, whether as owner, encumbrancer, guarantor or otherwise, shall discharge, extend, or in any way affect the obligations of the undersigned as principal debtor hereunder.

This Note is the Note referred to and as defined in the Loan Agreement. This Note is made pursuant to the terms of the Loan Agreement and is secured by certain "Security Documents" referred to in the Loan Agreement. This Note is entitled to all the benefits of the Loan Agreement and said Security Documents, which instruments and agreements are hereby incorporated by reference herein and made a part hereof. To the extent the provisions of the Loan Agreement are not inconsistent with the terms hereof, this Note shall be governed by the provisions thereof, shall be

interpreted and shall be construed in accordance therewith. All defined terms used herein shall have the same meaning as set forth in the Loan Agreement unless otherwise expressly defined herein.

An Event of Default under the Loan Agreement shall constitute an "Event of Default" hereunder. Upon the occurrence of any such Event of Default, and at any time thereafter, if any Event of Default shall then be continuing, Lender without notice, declare the principal of and accrued interest in respect of the Note, and any other indebtedness of Borrower to Lender, to be forthwith due and payable, whereupon the principal of and accrued interest in respect of the Note, prepayment premiums and other sums due under the Note, and/or other indebtedness shall become forthwith due and payable without presentment, demand, protest or other notice of any kind, all of which are hereby expressly waived by Borrower, and each and every person now or hereafter liable, absolutely or contingently, for the payment of the whole or any part of this Note.

In case any one or more Events of Default shall occur and be continuing, Lender may proceed to protect and enforce its rights as contained in the Loan Documents (as defined in the Loan Agreement), by an action at law, suit in equity or other appropriate proceeding, whether for the specific performance of any agreement contained herein or in the Note or any of the Loan Documents, or for any injunction against a violation of any of the terms hereof or thereof, or in and of the exercise of any power granted hereby or thereby or by law. In case of a default in the payment of any principal, or interest on the Note, as required thereby and hereby, or in the payment of any other amount due hereunder, Borrower will pay to Lender such further amount as shall be sufficient to cover the cost and expense of collection, including, without limitation, reasonable attorneys' fees, expenses and disbursements, whether or not litigation is commenced. No course of dealing and no delay on the part of Lender in exercising any right shall operate as a waiver thereof or otherwise prejudice Lender's rights. No right conferred hereby or by the Note or any of the Loan Documents upon Lender shall be exclusive of any other right referred to herein or therein or now or hereafter available at law, in equity, by statute or otherwise.

Borrower, and each endorser and guarantor of this Note, shall indemnify, defend, and hold Lender and its directors, officers, employees, agents and attorneys, harmless from and against any claim brought or threatened against Lender on account of Lender's relationship with Borrower hereunder or any endorser or guarantor hereof and shall pay all costs and expenses, including, without limitation, attorneys' reasonable fees and expenses in connection with the protection or enforcement of any of Lender's rights against Borrower or any such endorser or guarantor and against any collateral given Lender to secure the within Note or any other liabilities of Borrower or such endorser and guarantor to Lender (whether or not suit is instituted by or against Lender), provided, however, that in the event that a court of competent jurisdiction, fully and finally adjudicates (which adjudication shall consist of the termination of any applicable appeal periods) that Lender has committed malfeasance, commercial unreasonableness or willful misconduct with respect to this Agreement or that Borrower has not committed malfeasance, commercial unreasonableness or willful misconduct with respect to this Agreement, then in such event, Borrower will be under no obligation to indemnify Lender pursuant to this section. The within indemnification shall survive payment of the obligations under this Note and/or any termination, release, or discharge executed by Lender in favor of Borrower.

The loan evidenced by this Note may be prepaid, in whole or in part, at any time without payment of any penalty or charge. All prepayments shall be applied first to any costs or expenses incurred by Lender in connection with the loan evidenced by this Note, next to any charges or late fees due under this Note, or under any instruments and documents securing this Note, next to interest then due and then to the unpaid principal balance of this Note in the inverse order of maturity. Each prepayment shall be accompanied by the interest accrued on the principal amount so prepaid through

the date of prepayment. Notwithstanding the foregoing, from and after the occurrence of a demand hereunder, any and all payments may be applied by Lender, in its discretion, to the sums outstanding under this Note.

Notwithstanding anything contained in this Note to the contrary, upon the occurrence of an Event of Default, then, from the date of the occurrence of such Event of Default until the earlier of payment of this Note in full or all Events of Default are cured, the interest rate hereunder shall immediately increase (without any notice thereof being required) to a default rate equal to five percent (5.00%) greater than the interest rate in effect at the time of such Event of Default.

If any monthly payment is not paid by the undersigned within ten (10) days after the same first becomes due, then the undersigned shall pay to the Lender, in addition to all sums then due to the Lender, a late charge equal to five percent (5%) of the amount(s) of the payment(s) then past due.

Notwithstanding anything in this Note or any other instrument to the contrary, the undersigned shall not be required to pay interest on the indebtedness evidenced by this Note in excess of the maximum interest permissible under applicable law. If under any circumstances whatsoever Lender should receive as a loan charge or as interest under this Note an amount which would exceed the maximum permissible interest under applicable law, such excess amount shall be applied to reduce the principal balance of the indebtedness evidenced by this Note and not to payment of interest.

Borrower hereby grants to the Lender a lien, security interest and right of setoff as security for all liabilities and obligations to the Lender, whether now existing or hereafter arising, upon and against all deposits, credits, collateral and property, now or hereafter in the possession, custody, safekeeping or control of the Lender or any entity under the control of, or affiliated with, Freedom National Bank or in transit to any of them. Upon the occurrence of an Event of Default, and at any time thereafter if such Event of Default shall then be continuing, the Lender may, without notice, set off the same or any part thereof and apply the same to any liability or obligation of the Borrower even though unmaturing and regardless of the adequacy of any other collateral securing this Note. ANY AND ALL RIGHTS TO REQUIRE THE LENDER TO EXERCISE ITS RIGHTS OR REMEDIES WITH RESPECT TO ANY OTHER COLLATERAL WHICH SECURES THIS NOTE, PRIOR TO EXERCISING ITS RIGHT OF SETOFF WITH RESPECT TO SUCH DEPOSITS, CREDITS OR OTHER PROPERTY OF BORROWER ARE HEREBY KNOWINGLY, VOLUNTARILY OR IRREVOCABLY WAIVED. Borrower hereby authorizes Lender to mark its books and records to reflect such security interest and lien and to otherwise act in recognition thereof.

The undersigned, and each and every person now or hereafter liable, absolutely or contingently, hereby, to the fullest extent permitted by applicable law, (a) waives presentment, demand, notice, protest and all other demands and notices, in connection with delivery, acceptance, performance, default or enforcement of or under this Note except for notices otherwise expressly provided for in this Note, the Loan Documents, or any other instrument given as security for this Note; and (b) assents to (i) any extension or postponement of the time for payment or any other indulgence (regardless of the length or number thereof including without limitation any modification or amendment of the Loan Documents), (ii) any addition, substitution, or exchange or release of any collateral or security, and (iii) any addition, substitution or release of any other person or party primarily or secondarily liable.

No failure by the holder to exercise, or delay by the holder in exercising, any right or remedy hereunder shall operate as a waiver thereof, or of any other right or remedy and no single or partial

exercise of any right or remedy shall preclude any other or further exercise thereof or of any other right or remedy. Acceptance by the holder of any payment after the maturity of this Note has been accelerated shall not constitute a waiver of such acceleration.

All references to Lender shall be deemed to apply to any holder for the time being of this Note, and the terms hereof shall be binding on the successors and assigns of the undersigned. This Note has been executed and delivered in the State of Rhode Island, and shall be in all respects governed, construed, applied and enforced in accordance with the laws of said State without resort to its conflict of laws rules.

This Note may not be modified or terminated orally.

Unless otherwise agreed to by Lender, Borrower shall remain primarily liable on this Note and all other Loan Documents until full payment, unaffected by an alienation of any of its properties or assets, by any agreement or transaction between Lender and subsequent owner or alienee of any of Borrower's properties or assets as to payment of principal, interest or other monies, by any forbearance or extension of time, guaranty or assumption by others, or by any other matter, as to all of which is hereby waived by Borrower.

Borrower represents to Lender that the proceeds of this Note will not be used for personal, family or household purposes or for the purpose of purchasing or carrying margin stock or margin securities within the meaning of Regulations U and X of the board of Governors of the Federal Reserve System, 12. C.F.R. Parts 221 and 224.

Borrower and each endorser and guarantor hereof each authorizes Lender to complete this Note if delivered incomplete in any respect. A photographic or other reproduction of this Note may be made by Lender, and any such reproduction shall be admissible in evidence with the same effect as the original itself in any judicial or administrative proceeding, whether or not the original is in existence.

To the maximum extent permitted under applicable law, Borrower and each endorser and guarantor of this Note hereby waive and terminate any homestead rights and/or exemptions respecting any premises under the provisions of any applicable homestead laws, including without limitation, Rhode Island General Laws Section 9-26-4.1.

BORROWER KNOWINGLY, VOLUNTARILY, INTENTIONALLY AND IRREVOCABLY WAIYES ANY RIGHT IT MAY HAVE TO A TRIAL BY JURY (WHICH LENDER HEREBY ALSO WAIYES) IN RESPECT OF ANY LITIGATION, ACTION OR PROCEEDING WHICH ARISES OUT OF, OR IS IN ANYWAY CONNECTED WITH THIS NOTE OR ANY OTHER INSTRUMENT OR DOCUMENT EXECUTED IN CONNECTION HEREWITH. BORROWER ACKNOWLEDGES THAT THE FOREGOING WAIYER IS A MATERIAL INDUCEMENT TO LENDER'S ENTERING INTO THE LOAN EVIDENCED BY THIS NOTE AND THAT LENDER IS RELYING UPON THE FOREGOING WAIYER IN ITS FUTURE DEALINGS WITH BORROWER. BORROWER HEREBY CERTIFIES THAT NO REPRESENT ATIYE, EMPLOYEE, AGENT OR COUNSEL OF LENDER HAS REPRESENTED, WHETHER EXPRESSLY OR OTHERWISE, THAT LENDER WOULD NOT IN THE EVENT OF SUCH LITIGATION, ACTION OR PROCEEDING, SEEK TO ENFORCE THIS WAIYER OF RIGHT TO A TRIAL BY JURY. BORROWER FURTHER WARRANTS AND REPRESENTS IT HAS REVIEWED THE FOREGOING WAIYERS WITH ITS LEGAL COUNSEL AND HAS KNOWINGLY AND VOLUNTARILY WAIVED ITS JURY TRIAL RIGHTS FOLLOWING

CONSULTATION WITH LEGAL COUNSEL. IN THE EVENT OF LITIGATION, THIS NOTE MAY BE FILED AS A WRITTEN CONSENT TO A TRIAL BY THE COURT.

THIS NOTE HAS BEEN NEGOTIATED, EXECUTED AND DELNERED AT AND SHALL BE DEEMED TO HAVE BEEN MADE IN THE STATE OF RHODE ISLAND. THIS NOTE SHALL BE GOVERNED BY AND CONSTRUED IN ACCORDANCE WITH THE LAWS OF THE STATE OF RHODE ISLAND. REGARDLESS OF ANY PRESENT OR FUTURE DOMICILE OR PRINCIPAL PLACE OF BUSINESS OF BORROWER OR LENDER, BORROWER HEREBY CONSENTS AND AGREES THAT THE COURTS, LOCATED IN THE STATE OF RHODE ISLAND, SHALL HAVE EXCLUSNE JURISDICTION TO HEAR AND DETERMINE ANY CLAIMS OR DISPUTES BETWEEN BORROWER AND LENDER PERTAINING TO THIS NOTE OR TO ANY MATTER ARISING OUT OF OR RELATED TO THIS NOTE. BORROWER EXPRESSLY SUBMITS AND CONSENTS IN ADVANCE TO SUCH JURISDICTION IN ANY ACTION OR SUIT COMMENCED IN ANY SUCH COURT, AND BORROWER HEREBY WANES ANY OBJECTION WHICH BORROWER MAY HAVE BASED UPON LACK OF PERSONAL JURSIDITION, IMPROPER VENUE OR FORUM NON CONVENIENS AND HEREBY CONSENT TO THE GRANTING OF SUCH LEGAL OR EQUITABLE RELIEF AS IS DEEMED APPROPRIATE BY SUCH COURT. BORROWER HEREBY AGREES THAT SERVICE OF ANY SUMMONS, COMPLAINT AND OTHER PROCESS MAY BE MADE PURSUANT TO APPLICABLE LAW IN EFFECT AT THE TIME OF SUCH SERVICE. NOTHING IN THIS NOTE SHALL BE DEEMED OR OPERATE TO AFFECT THE RIGHT OF LENDER TO SERVE LEGAL PROCESS IN ANY OTHER MANNER PERMITTED BY LAWS, OR TO PRECLUDE THE ENFORCEMENT OF LENDER OF ANY JUDGMENT OR ORDER OBTAINED IN SUCH FORUM OR THE TAKING OF ANY ACTION UNDER THIS NOTE TO ENFORCE SAME IN ANY OTHER APPROPRIATE FORUM OR JURISDICTION.

IN WITNESS WHEREOF, the undersigned has executed this Note as of the day and date first above written.

Witness:

By: PASCOAG UTILITY DISRICT

DocuSigned by:
Michael Kirkwood

61E0E770091042A
Michael R. Kirkwood, General Manager

Operating Leases

Summary of Operating Leases									
Company	Equipment	Start Date	End Date	Monthly	Quarterly				
CIT	Color Copier	4/1/2020	4/1/2025	\$ 394.00					
Pitney Bowes	Postage Machine	2/16/2018	2/16/2023	\$ 121.93					

Taxes

Pascoag Utility District is Tax Exempt.

Summary of Overtime Expenses

Year	Operations		Administrative	
	Expenses	Hours	Expenses	Hours
2020	\$ 46,193.08	830.5	\$ 1,916.65	52
2019	\$ 32,420.11	598.5	\$ 4,435.77	128.5
2018	\$ 45,915.85	898.5	\$ 4,337.57	132.5
2017	\$ 55,367.66	1104	\$ 4,195.74	130

At the beginning of FY2020, Pascoag Utility District(PUD) had 20 employees at the end of FY2020 PUD had 20 employees. As of this filing date PUD has 19 full time employees.

PAYROLL/LABOR LABOR DISTRIBUTION HISTORY

Totals By GL Account

For Labor Period JAN 2020 TO DEC 2020

GL GL Div Acct	Work Order	Hours	Labor Amt	Overhead Amt	Sec Dist Amt	Total
1 0107.2	201808	6.00	309.13	0.00		309.13
Total For GL Acct 1 0107.2:		6.00	309.13	0.00		309.13
1 0580.0		25.00	1,693.13	0.00		1,693.13
1 0582.0		2.00	125.64	0.00		125.64
1 0586.0		18.00	640.08	0.00		640.08
1 0592.1		3.00	149.63	0.00		149.63
1 0593.0		714.50	40,960.51	0.00		40,960.51
1 0593.01		60.00	2,189.32	0.00		2,189.32
1 0933.0		2.00	125.64	0.00		125.64
2 2601.01		85.50	3,857.44	0.00		3,857.44
2 2932.05		2.00	103.62	0.00		103.62
Grand Total:		918.00	50,154.14	0.00		50,154.14

918	
-85.50	\$50,154.14
-2	-\$ 3,857.44 Water
=830.50	-\$ 103.62 Water
	=\$46,193.08 Electric OT Operations

PAYROLL/LABOR LABOR DISTRIBUTION HISTORY

Totals By GL Account

For Labor Period JAN 2020 TO DEC 2020

GL GL Div Acct	Work Order	Hours	Labor Amt	Overhead Amt	Sec Dist Amt	Total
1 0903.0		48.85	1,801.18	0.00		1,801.18
1 0920.0		3.15	115.47	0.00		115.47
Grand Total:		52.00 \$	1,916.65 \$	0.00	\$	1,916.65

Administrative OT

No activity for GL254.02 Due to covid

PAYROLL/LABOR LABOR DISTRIBUTION HISTORY

Totals By GL Account

For Labor Period **JAN 2019** TO **DEC 2019**

GL Div	GL Acct	Work Order	Hours	Labor Amt	Overhead Amt	Sec Dist Amt	Total
1	0107.2	201913	19.00	1,124.75	0.00		1,124.75
Total For GL Acct 1 0107.2:			19.00	1,124.75	0.00		1,124.75
1	0254.02	DC1904	16.00	788.04	0.00		788.04
Total For GL Acct 1 0254.02:			16.00	788.04	0.00		788.04
1	0580.0		8.00	525.96	0.00		525.96
1	0586.0		13.00	521.72	0.00		521.72
1	0592.1		26.00	1,285.17	0.00		1,285.17
1	0593.0		512.50	28,012.53	0.00		28,012.53
1	0593.01		4.00	161.94	0.00		161.94
2	2601.01		60.50	1,948.12	0.00		1,948.12
2	2921.03		4.00	104.94	0.00		104.94
Grand Total:			663.00	\$ 34,473.17	\$ 0.00		\$ 34,473.17

663.00
-60.50
-4
=589.50

\$34,473.17
-1948.12 Water OT
-104.94 Water OT
=\$32,420.11 Electric OT Operation

PAYROLL/LABOR LABOR DISTRIBUTION HISTORY

Totals By GL Account

For Labor Period JAN 2019 TO DEC 2019

GL Div	GL Acct	Work Order	Hours	Labor Amt	Overhead Amt	Sec Dist Amt	Total
1	0107.2	201913	18.00	639.63	0.00		639.63
		Total For GL Acct 1 0107.2:	18.00	639.63	0.00		639.63
1	0254.02	DC1904	29.50	1,046.99	0.00		1,046.99
		Total For GL Acct 1 0254.02:	29.50	1,046.99	0.00		1,046.99
1	0903.0		63.75	2,135.15	0.00		2,135.15
1	0920.0		17.25	614.00	0.00		614.00
		Grand Total:	128.50	4,435.77	0.00		4,435.77

Administrative OT

PAYROLL/LABOR LABOR DISTRIBUTION HISTORY

Totals By GL Account

For Labor Period JAN 2018 TO DEC 2018

GL GL Div Acct	Work Order	Hours	Labor Amt	Overhead Amt	Sec Dist Amt	Total
1 0107.2	201806	108.00	6,166.53	0.00		6,166.53
	Total For GL Acct 1 0107.2:	108.00	6,166.53	0.00		6,166.53
1 0254.02	DA1805	14.00	587.06	0.00		587.06
	Total For GL Acct 1 0254.02:	14.00	587.06	0.00		587.06
1 0582.0		4.00	185.22	0.00		185.22
1 0586.0		1.00	46.30	0.00		46.30
1 0592.1		34.00	1,753.96	0.00		1,753.96
1 0593.0	201802	505.00	25,366.29	0.00		25,366.29
	201804	106.50	5,412.28	0.00		5,412.28
	201804	111.00	5,618.57	0.00		5,618.57
	Total For GL Acct 1 0593.0:	722.50	36,397.14	0.00		36,397.14
1 0593.01		4.00	199.83	0.00		199.83
1 0903.0		9.00	487.20	0.00		487.20
1 0933.0		2.00	92.61	0.00		92.61
2 2601.01		181.50	9,100.89	0.00		9,100.89
Grand Total:		1,080.00	\$ 55,016.74	\$ 0.00		\$ 55,016.74

1080
-181.50
=898.50 Hours

\$55,016.74
-\$ 9,100.89 Water OT
=\$45,915.85 Electric OT for Operations

PAYROLL/LABOR LABOR DISTRIBUTION HISTORY

Totals By GL Account

For Labor Period JAN 2018 TO DEC 2018

GL Div	GL Acct	Work Order	Hours	Labor Amt	Overhead Amt	Sec Dist Amt	Total
1	0254.02	DA1805	32.00	1,099.22	0.00		1,099.22
Total For GL Acct 1 0254.02:			32.00	1,099.22	0.00		1,099.22
1	0903.0	201802	66.75	2,112.61	0.00		2,112.61
		201804	4.00	135.60	0.00		135.60
			16.00	524.05	0.00		524.05
Total For GL Acct 1 0903.0:			86.75	2,772.26	0.00		2,772.26
1	0920.0		13.75	466.09	0.00		466.09
Grand Total:			132.50	4,337.57	0.00		4,337.57
							Administrative OT

PAYROLL/LABOR LABOR DISTRIBUTION HISTORY

Totals By GL Account

For Labor Period JAN 2017 TO DEC 2017

GL Div Acct	GL	Work Order	Hours	Labor Amt	Overhead Amt	Sec Dist Amt	Total
1 0107.2		201605	6.00	313.08	0.00		313.08
		201708	318.00	18,548.15	0.00		18,548.15
		201712	138.50	6,553.39	0.00		6,553.39
		Total For GL Acct 1 0107.2:	462.50	25,414.62	0.00		25,414.62
1 0254.02		DA1705	14.00	425.46	0.00		425.46
		Total For GL Acct 1 0254.02:	14.00	425.46	0.00		425.46
1 0580.0			5.50	341.55	0.00		341.55
1 0592.0			6.50	297.28	0.00		297.28
1 0592.1			54.00	2,594.34	0.00		2,594.34
1 0593.0			514.00	24,579.59	0.00		24,579.59
1 0593.01			16.00	484.80	0.00		484.80
1 0903.0		201712	26.50	1,048.66	0.00		1,048.66
			4.00	122.40	0.00		122.40
		Total For GL Acct 1 0903.0:	30.50	1,171.06	0.00		1,171.06
1 0933.0			1.00	58.96	0.00		58.96
2 2601.01			182.00	8,758.95	0.00		8,758.95
Grand Total:			1,286.00	\$ 64,126.61	\$ 0.00		\$ 64,126.61

1286 \$64,126.61
 -182 -8758.95 Water
 =1104 =\$55,367.66 Electric OT Operations

PAYROLL/LABOR LABOR DISTRIBUTION HISTORY

Totals By GL Account

For Labor Period JAN 2017 TO DEC 2017

GL GL Div Acct	Work Order	Hours	Labor Amt	Overhead Amt	Sec Dist Amt	Total
1 0254.02	DA1705	19.50	652.50	0.00		652.50
Total For GL Acct 1 0254.02:		19.50	652.50	0.00		652.50
1 0903.0	20172	72.60	2,271.90	0.00		2,271.90
		19.00	679.05	0.00		679.05
Total For GL Acct 1 0903.0:		91.60	2,950.95	0.00		2,950.95
1 0920.0		18.90	592.29	0.00		592.29
Grand Total:		130.00 \$	4,195.74 \$	0.00		4,195.74

Administrative OT

Summary of Affiliated Entities Transaction

In previous filings this was tracked by the individual department and the appropriate adjustments need to be made manually. The Districts' current software tracks this for us and created the due to and from entries automatically.

Expenses associated with Pascoag Utility District's COS Study

Item/Vendor	Expenses
Division Consultants	\$ 40,000.00
B&E Consultants	\$ 40,000.00
Legal (Bernstein	\$ 4,700.00
Legal Notices	\$ 1,000.00
Printer and Materials	<u>\$ 300.00</u>
	\$ 86,000.00

Summary of Unaccounted Kilowatt-Hours 2016-2020

YEAR	Kilowatt-hours Sold	Kilowatt-hours Purchased	Kwhrs Purchased in excess of Kwhr Sales	Percent
2016	57,287,595	61,828,367	4,540,772	7.3%
2017	55,124,674	59,937,959	4,813,285	8.0%
2018	56,620,932	61,027,301	4,406,369	7.2%
2019	54,325,995	59,131,000	4,805,005	8.1%
2020	54,135,061	59,001,610	4,866,549	8.2%

Energy used by the Electric Utility District 2016-2020

<u>Year</u>	<u>Kwh Metered</u>	<u>Street Light Useage</u>	<u>Total Usage</u>
2000	109,200	8,031	117,231
2019	110,220	9,211	119,431
2018	100,500	10,090	110,590
2017	96,780	10,636	107,416
2016	126,300	13,945	140,245

Item 2.9(o) Summary of the status of compliance and reporting required by prior Commission orders:

Order Requirement:	RIPUC Docket/Order	Compliance
1. Pascoag will create a restricted fund for the purpose of funding capital projects and debt service. The annual funding level is \$306,000	RIPUC #4341	Pascoag is in compliance with the order. We transfer \$25,500 per month to the RF for Capital and Debt Services.
2. Pascoag will create a Purchase Power Restricted fund with a limit of \$550,000.	RIPUC Docket #4584	The District has funded the PPRF to the \$550,000 level and flows back any overages to the customers through a Purchase Power Restrict Fund Credit which is determined in the Year-End Status Report.
3. Purchase Power Restricted Fund Credit	RIPUC Docket #5083	The District is flowing back an over collection of \$69,632.81 with a credit of (\$0.00129) per kilowatt hour on each customer's bill.
4. Pascoag will create a Storm Fund Reserve with a goal of \$150,000	RIPUC Docket #4341	The District continues to transfer \$5,000 quarterly to the Restricted Storm Fund. As of March 1 st the balance in this account is \$95,909.00
5. Pascoag will file monthly purchase power reconciliation with the Division and an annual true up with Commission.	RIPUC Docket #4006 RIPUC Order #19583 Issued 12-23-2008	Pascoag has complied with this requirement by filing monthly purchase power reconciliations with Division and an annual true up.
6. DPI Requirement	RIPUC Docket #4341	Pascoag has complied with this requirement by transferring the customer charge and demand revenue to the Purchase Power Restricted Account on a monthly basis from all three of their accounts.