



**STATE OF NEW HAMPSHIRE
BEFORE THE
PUBLIC UTILITIES COMMISSION**

Docket No. DW 19-084

Pennichuck Water Works Inc.
Request for a Change in Rates

DIRECT TESTIMONY

OF

GREGG H. THERRIEN

June 27, 2019

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1 **I. INTRODUCTION**

2 **Q. Please state your name, address, and position.**

3 A. My name is Gregg H. Therrien. I am an Assistant Vice President with Concentric Energy
4 Advisors, Inc. (“Concentric”), 293 Boston Post Road West, Suite 500, Marlborough,
5 Massachusetts. My professional qualifications and experience are provided in
6 Attachment GHT-1 to this testimony.

7 **Q. Have you testified previously before the New Hampshire Public Utilities**
8 **Commission ("NHPUC" or the "Commission")?**

9 A. Yes, I have. I previously provided written and oral testimony in Docket No. DG 17-048,
10 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities’
11 (“EnergyNorth”) distribution service rate case. I have also filed direct testimony in
12 Docket No. DE 19-064, Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
13 Utilities distribution service rate case.

14 **Q. Have you previously provided consulting service and rate support for water**
15 **utilities?**

16 A. Yes. I have provided rate reviews, power purchasing strategies, and regulatory
17 consulting services for the Connecticut Water Company. Additionally, our firm is

1 currently engaged with San Jose Water and the Connecticut Water Company, supporting
2 their proposed merger in regulatory proceedings in Connecticut and Maine.

3 **Q. What is your responsibility in this proceeding?**

4 A. In this proceeding, I am responsible for conducting an Allocated Cost of Service Study
5 (“ACOS”) for Pennichuck Water Works, Inc. (“Pennichuck”, “PWW” or “the
6 Company”).

7 **Q. Please describe Concentric.**

8 A. Concentric is an economic advisory and management consulting firm, headquartered in
9 Marlborough, Massachusetts, which provides consulting services related to energy
10 industry transactions, energy market analysis, litigation, and regulatory support. Our
11 regulatory economic and market analysis services include utility ratemaking, including
12 allocated and marginal cost of service studies, rate design, revenue requirements, and
13 other services in support of general rate cases. Our regulatory services also include
14 energy market assessments, market entry and exit analysis, corporate and business unit
15 strategy development, demand forecasting, resource planning, and energy contract
16 negotiations. Our financial advisory activities include both buy and sell side merger,
17 acquisition and divestiture assignments, due diligence and valuation assignments, project
18 and corporate finance services, and transaction support services. In addition, we provide
19 litigation support services on a wide range of financial and economic issues on behalf of
20 clients throughout North America.

21 **Q. What is the purpose of your testimony in this proceeding?**

22 A. The purpose of my testimony is to explain the ACOS study prepared on behalf of
23 Pennichuck. ACOS studies perform an important task in establishing just and reasonable

1 rates. Allocating the Company's proposed revenue requirements (or cost of service) to
2 the individual rate classes provides the Company with valuable cost-based insight to
3 assist in establishing rates for each of these classes of customers. ACOSs are used by
4 gas, electric, and water utility industries; the concepts used in ACOSs are common to all
5 utility industries.

6 **Q. Were Attachments ACOS-1 through ACOS-7 and Attachments ALLOC-1 through**
7 **ALLOC-5 (collectively, the "ACOS Exhibits") prepared by you or under your direct**
8 **supervision?**

9 A. Yes.

10 **II. ACOS PRINCIPLES FOR WATER UTILITIES**

11 **Q. Please describe the principle factors that govern water ACOS studies.**

12 A. An ACOS is a critical tool used to establish just and reasonable rates, which collect the
13 pro forma revenue requirements as submitted by Pennichuck. Proper cost allocation is
14 based on system design and customer usage with the goal of representing the true cost to
15 serve each individual class for the use of the water distribution system. The purpose of
16 the ACOS is to allocate the overall revenue requirements to the rate classes. The ACOS
17 does so in a manner that reflects the relative costs of providing service to each class and
18 avoids unjust or undue discrimination between rate classes. This is accomplished
19 through analyzing variable and fixed costs associated with service provided to each
20 customer class and assigning each customer or rate class its proportionate share of the
21 utility's total cost of service, i.e., the utility's total revenue requirement. The results of
22 ACOS studies can be utilized to determine the relative cost of service for each customer
23 class and to help determine the individual class revenue responsibility. Rate design is the

1 product of ACOS consultation, customer rate gradualism considerations, efficiency,
2 simplicity, continuity of rates, fairness between rate classes and corporate earnings
3 stability.¹ The Company’s proposed rate design is described in detail in the pre-filed
4 testimony of Mr. Donald Ware.

5 **Q. Please provide an overview of the ACOS cost allocation methodology used in your**
6 **study.**

7 A. Consistent with Pennichuck’s past cost of service studies, the base-extra capacity method
8 was primarily used to allocate the various components of the revenue requirement in my
9 study.² This methodology allocates the cost of providing water service to the rate classes
10 based on each classes’ use of the commodity (the actual water), various facilities (e.g.,
11 pumps, mains, etc.), and services (the physical service lines, meters and appurtenances).
12 The American Water Works Association (“AWWA”) recognizes the base-extra capacity
13 method as a “fair and equitable” means of distributing the total revenue requirements in
14 proportion to each class’s contribution to the cost of the system.³ The functionalization
15 and class allocation methodologies used in this study are discussed in detail in Section III
16 below.

¹ *Principles of Public Utility Rates*, Public Utility reports, Inc. by James C. Bonbright, Albert L. Danielsen and David R. Kamerschen. Second edition March 1988, pp. 383-384.

² See, Docket No. DW 10-091, *Pennichuck Water Works, Inc.*, Testimony of John R. Palko, April 2010. See also, Docket No. DW 17-071, Testimony of Donald L. Ware, Attachment DLW-1, *Cost of Service Study*, April 2017 by Raftelis Financial Consultants, Inc.

³ AWWA Cost Manual, *Principles of Water Rates, Fees and Charges*, M1 Sixth Edition.

1 **III. ACOS STUDY METHODOLOGY**

2 **A. Introduction**

3 **Q. Please describe the Company's pro forma revenue requirements.**

4 A. PWW provided Concentric with several important documents. First, PWW provided us
5 with their 2018 Annual Report filed with the Commission. This report served as a guide
6 to the detailed accounts used to accumulate costs in the test year. Additionally, the
7 Company's pro forma revenue requirements build off of these 2018 actual costs,
8 adjusting for known and measurable changes. The ACOS relies on this pro forma
9 revenue requirement, in its account-level detail, to allocate specific costs to the rate
10 classes.

11 **Q. What are the major components of the Company's revenue requirements?**

12 A. Unlike most investor-owned utilities ("IOU's"), Pennichuck is wholly-owned by a single
13 investor, the City of Nashua, NH (the "City"). The City owns the single share of the
14 Company, under-pinned by the issuance of City bonds. Pennichuck's revenue
15 requirements are comprised of repayment of these City bonds (herein referred to as the
16 "City Bond Fixed Revenue Requirement", or "CBFRR"), as well as more traditional
17 costs such as Operations and Maintenance ("O&M") expenses, taxes, and interest.
18 Lastly, Special Contract Revenues are treated as a deduction to revenue requirements for
19 purposes of the ACOS.

20 **Q. Does the Company have a rate base revenue requirement?**

21 A. Yes, but it is not recovered through traditional revenue requirements as with traditional
22 IOUs. Pennichuck's rate base is supported by the combination of the City bond proceeds

1 and Company-issued debt. Rate base depreciation and return are not part of the revenue
2 requirement *per se*; rather, revenue requirements related to net plant are based on
3 recovery of the CBFRR and debt service. This is described in detail in Mr. Ware's
4 testimony.

5 **Q. Does the unique build-up of PWW's revenue requirement affect the ACOS**
6 **methodology?**

7 A. No, it doesn't. Concentric uses the Company's rate base accounts to derive cost
8 allocation factors. The cost allocation factors are then applied to the CBFRR, the Debt
9 Service Revenue Requirement ("DSRR 1.0"), and the 10% Debt Service Reserve
10 Revenue Requirement ("0.1 DSRRR").

11 **B. Special Contract Customers**

12 **Q. Please explain how special contract customers are treated in the ACOS and**
13 **why these proceeds are treated as a deduction to the revenue requirement.**

14 A. Special contracts, by their nature, are the result of arms-length negotiations. The purpose
15 of a special contract is to provide service to a large facility or water system that is: 1) not
16 willing to pay a standard General Metered rate given its ability to utilize alternative
17 supply at a cheaper price; and 2) provides incremental revenues in excess of the marginal
18 cost to serve that special contract customer. These incremental revenues provide a
19 benefit to the General Metered customers through an offset to the revenue requirements
20 necessary to operate, maintain, and invest in, the utility water system. Further, special
21 contract customers' rates include a fixed fee component, which is based on the negotiated
22 contract price and cannot be changed until contract expiration. Because of this unique
23 arrangement, it is logical to exclude special contracts as a stand-alone class in the ACOS.

1 Furthermore, assignment of the full revenue requirements to the core customer groups –
2 General Metered, Public and Private Fire – results in costs being allocated to the
3 customers that cause those costs to be incurred in the first place. Low investment,
4 marginal-cost priced special contract revenue is best applied as an offset to the General
5 Metered class rates in recognition of that the General Metered class pays for the overall
6 system deliverability. This approach addresses not being able to establish a separate class
7 for special contract customers. A separate class for special contracts is moot because the
8 special contracts have set, fixed prices for the remaining term of the contract, and as such,
9 cannot be changed. Another distinguishing factor is that special contract customers have
10 traditionally paid for these specific investments through a Contribution In Aid of
11 Construction (“CIAC”) whereas other customer classes have not. Such investments
12 include dedicated pipes that do not rely on the existing core system for service.
13 Certainly, special contract customers do receive the benefit of being a customer of the
14 utility, whereby they receive metering information, billing information, maintenance on
15 pipes and appurtenances and the like; however, the revenues charged to these customers
16 more than offset these costs. Therefore, crediting this revenue back to the General
17 Metered class is both efficient and accurate for purposes of the ACOS.

18 **C. Cost Allocators**

19 **Q. Please summarize the major cost allocators deployed in the ACOS.**

20 A. There are two types of cost allocators: functional allocators and class allocators.

21 Functional allocators are used to assign various costs to specific functional categories and
22 the class allocators are then utilized to allocate these functionalized costs to the three rate
23 classes. Functional allocators allocate costs to the following cost functions:

- 1) Base;
- 2) Extra;
- 3) Customer; and
- 4) Fire.

Class allocators allocate costs to the rate classes:

- 1) General Metered;
- 2) Municipal Fire, and
- 3) Private Fire.

1. Functional Allocators

Q. How are costs allocated to the functions?

A. The Company accumulates costs according to the Uniform System of Accounts for Water Utilities.⁴ Each of these individual accounts is assigned a functional allocator from the following list:

- 1) Base Cost;
- 2) Base / Excess Capacity Maximum Day;
- 3) Base / Excess Capacity Maximum Hour;
- 4) Customer Service and Billing;
- 5) Meters;
- 6) Services, and
- 7) Fire Hydrants.

Q. Please describe the methodology to calculate the Base and Extra Capacity Functional Allocators.

A. The Base and Extra Capacity allocators (including Extra Maximum Day and Extra Maximum Hour) are calculated using the Company's actual metered annual usage, converted to Millions of Gallons per Day ("MGD").⁵ Maximum Daily usage was provided by the Company, which was derived from metered data for the General Metered customer class and was estimated for the remaining classes. Excess Maximum Day is

⁴ Uniform System of Accounts for Water Utilities, Published by the N.H. Public Utilities Commission, June 2015.

⁵ 1 CCF = 748 gallons.

1 equal to the Maximum Day less the Average Day. The split between Base and Maximum
2 day Extra Capacity is calculated by comparing the ratio of average day usage to
3 Maximum Daily usage and the ratio of Excess Maximum day to Maximum Daily usage.
4 Excess Maximum Hour is similarly calculated, whereby the percentage of Maximum Day
5 is established based on Company data for the General Metered class and estimated for the
6 remaining water service customers. The split between Base and Maximum Hour Extra
7 Capacity is calculated by comparing the ratio of average day usage to Maximum Hourly
8 usage and the ratio of Excess Maximum Hour to Maximum Hourly usage. Fire service
9 MGD, Maximum Day and Maximum Hour factors are based on factors provided by the
10 Company. The result is a Base-Excess Max Day split of 47%/53%, and a Base-Excess
11 Max Hour split of 23%/77%. For plant costs allocated using a combination of Base, Daily
12 Excess Capacity, and Hourly Excess Capacity, a composite allocation of 23%/26%/51%
13 is used. Support for these calculations are included in **Attachments ALLOC-1 and**
14 **ALLOC-4**. ALLOC-1 provides details regarding the Base and Extra Capacity functional
15 allocators while ALLOC-4 provides details regarding factors used to allocate cost
16 functionalized to base, extra day, and extra hour to the rate classes.

17 **Q. Please explain the Customer Service and Billing functional allocation factor.**

18 A. This allocation factor is used to directly assign costs in certain accounts to the Customer
19 Service and billing function. Examples include account no. 902 (Meter Reading
20 Expense), account no. 903 (Customer Records and Collection Expense) and account no.
21 904 (Uncollectible Accounts Expense).

1 **Q. How are the Meter and Services functional allocators calculated?**

2 A. Similar to the Customer Service and Billing functional allocator, the Meters and Services
3 functional allocators are used to directly assign costs in certain accounts to these
4 functions. Examples of meter directly assigned costs include account no. 663 Meter
5 Expenses and account no. 676, Maintenance of Meters. Service-related directly assigned
6 costs include account no. 664, Customer Installations Expense and account no. 675,
7 Maintenance of Services.

8 **Q. How is the Fire Hydrants functional allocator derived?**

9 A. The Fire Hydrants functional allocator is a binary allocator that directly assigns costs to
10 the Fire Hydrant function, such as account no. 677 Maintenance of hydrants.

11 **2. Customer Class Allocators**

12 **Q. How are costs allocated to the individual rate classes?**

13 A. Class allocators allocate costs to the specific classes. The class allocators are:

- 14 1) Base Cost (MGD);
- 15 2) Extra Capacity – Maximum Day (MGD)
- 16 3) Extra Capacity – Maximum Hour (MGD)
- 17 4) Number of Customers;
- 18 5) Number of Bills;
- 19 6) Revenues;
- 20 7) Meters;
- 21 8) Weighted Cost of Services, and
- 22 9) Fire Hydrants.

23 **Q. Please explain the Number of Customers, Number of Bills and Revenues class**
24 **allocators.**

25 These allocators are equal to the test year actual figures for these categories. Each of
26 these class allocators will assign costs (maintained at the uniform system of accounts

1 level) to the individual rate classes. Examples include account no. 904, Uncollectible
2 Accounts (allocated based on number of customers), account no. 903, Customer Records
3 and Collection Expense (Number of bills), and account no. 461, Water Sales (Revenues).
4 These test year figures are detailed in **Attachment ALLOC-2** (usage, customers and
5 bills) and **Attachment ALLOC-5** (revenues).

6 **Q. Please explain the Base Cost, Extra Capacity - Max Day, and Extra Capacity - Max**
7 **Hour class allocators.**

8 A. The Base Cost, Extra Capacity - Max Day, and Extra Capacity - Max Hour class
9 allocators are used to allocate costs functionalized as Base Cost, Maximum Day Extra
10 Capacity, and Maximum Hour Extra Capacity, respectively. The calculations detailing
11 the development of these allocators are provided in **Attachment ALLOC-4**.

12 **Q. How is the weighted cost of services Class allocator calculated?**

13 A. The weighted cost of services allocator is used to allocate costs (including plant and
14 O&M) functionalized as services to the rate classes. This allocator utilizes unit costs for
15 each service size deployed by the Company. These unit costs are then divided by the unit
16 cost for a 3/4-inch service line to derive a cost weighting factor. The 3/4-inch service is the
17 most common and least expensive service and was the best choice to use as the base unit
18 to factor against. Stated differently, the 3/4-inch service lines have a weighting factor of
19 1.00 while other services have weighting factors that progressively increase from the 1-
20 inch service line (1.02 weighting factor) up to the 16-inch service line (weighting factor
21 of 4.57). These weighting factors are then multiplied times the number of services to
22 create weighted service costs, which form the basis for the allocations to the rate classes.
23 These calculations are detailed in **Attachment ALLOC-3**.

1 **Q. How are meters assigned in the ACOS?**

2 A. Meter costs are directly assigned to the General Metered class only, as the Municipal and
3 Private fire classes are not metered.

4 **Q. How does the ACOS utilize the fire hydrant Class allocator?**

5 A. The fire hydrant allocator directly assigns all fire hydrant costs to the Municipal Fire rate
6 class. All Private Fire customers own their own hydrants and are therefore excluded
7 from this cost assignment.

8 **3. Internal Allocators**

9 **Q. What is the purpose of internal allocators?**

10 A. There are various indirect cost items related to overheads such as intangible plant and
11 general plant, as well as administrative and general expenses that cannot be directly
12 assigned to a particular function. These items were allocated to functions based on the
13 relative amount of certain costs that have been directly-assigned to each function. The
14 internally developed functional allocators (“internal allocators”) used to assign overhead
15 costs have been selected to reflect the type of direct costs that each overhead account
16 generally supports. An example of such allocator is the “NET_PLANT” allocator, which
17 is derived based on the sum of all of the individual allocations to each gross plant and
18 depreciation reserve account number. This allocator is used to allocate the CBFRR,
19 DSRR 1.0, 0.1 DSRRR, Amortization expense and income taxes.

1 **D. Model Runs**

2 **Q. At a high level, how does the ACOS model work?**

3 A. The ACOS is an iterative model that calculates both functional and class cost allocations
4 simultaneously. This is an iterative process because internal allocators are a function of
5 how line item costs are allocated using the external allocators. Each time a change is
6 made to a dollar value, an external or internal allocator value, or a different functional or
7 class allocator is used, the model must be “run”. The Microsoft Excel © file utilizes a
8 macro to effectuate the updates without creating a circular reference error. This logic
9 enables the cost analyst to change cost allocators often, producing alternative scenarios to
10 review for accuracy and reasonableness.

11 **Q. What functional and class allocators were chosen for each cost element?**

12 A. **Attachment ACOS-5** provides the allocators chosen for each element. The first
13 allocation column represents the functional allocator, while the next eight columns show
14 the class allocations by the functionalized category. This is another example of why the
15 ACOS is designed as an iterative model.

16 **IV. ACOS RESULTS**

17 **A. Summary Class Allocation Results**

18 **Q. What are the class allocated results for each rate class?**

19 A. **Attachment ACOS-1** is the Class summary report from the ACOS. This report shows
20 how rate base was allocated among the classes (lines 1-4); revenues at current rates (lines
21 5-10), and the proposed revenue requirement components (lines 11-21). The difference
22 between the allocated revenue requirement and current rates results in a (deficiency) or

1 surplus for each customer class (line 22). This is an important calculation when
2 considering changes to revenue allocation among the rate classes. Those with
3 deficiencies above the system average may require a higher relative percentage increase
4 than those classes with below average deficiency or a surplus. This is summarized as
5 follows:

6

1

Table 1: Allocated Pro Forma Revenue Requirements

Rate Class	Revenues at Present Rates	Pro Forma Revenue Requirements	(Deficiency) / Surplus	(Deficiency) / Surplus %
<i>Reference</i>	<i>ACOS-1 Line 8</i>	<i>ACOS-1 Line 21</i>	<i>ACOS-1 Line 22</i>	
General Metered Service	\$27,077,167	\$29,175,439	(\$2,098,272)	-7.75%
Municipal Fire Protection	\$3,444,078	\$4,259,415	(\$815,337)	-23.67%
Private Fire Protection	\$1,211,418	\$2,075,949	(\$864,530)	-71.37%
System Total	\$31,732,664	\$35,510,803	(\$3,778,139)	-11.91%

2

Q. Please discuss these results.

3

Table 1 indicates an overall revenue increase of \$3.8 million (11.91%) is required. Of

4

that increase, the ACOS indicates that the majority of the dollars should be recovered

5

from the General Metered class. Although the total dollars are the highest for this class,

6

the class percentage increase is the lowest at 7.75%. The highest percentage increase,

7

based on the ACOS results, should come from the Private Fire Protection customers at

8

71.37%. The Municipal Fire Protection class also shows an above-average revenue

9

deficiency at 23.67%. These results are driven by the individual allocators chosen within

10

the study based on cost-causation, discussed below.

11

Q. Did Concentric prepare a functional revenue requirement summary by rate class?

12

A. Yes, **Attachment ACOS-2** is a functional summary of the major components of the

13

revenue requirement: CBFRR, O&M, Amortization, DSRR 1.0, 0.1 DSRRR and taxes

14

(income and other). This functional cost exhibit displays each rate class' cost

15

responsibility for base costs, extra capacity costs (by max day and max hour), customer

16

service and billing, meters, service lines and fire hydrants.

1 **Attachment ACOS-3** is a more detailed summary of the functional revenue requirement.

2 The following table, based on information contained on lines 36 through 43 of

3 Attachment ACOS-3, summarizes this information:

4 **Table 2: Class Allocations**

Allocator	System Total	General Metered Service	Municipal Fire Protection	Private Fire Protection
Base Cost	\$ 12,742,484	\$ 12,630,223	\$ 82,719	\$ 29,542
Extra Capacity - Max Day	\$ 8,917,200	\$ 7,024,060	\$ 1,380,976	\$ 512,164
Extra Capacity - Max Hour	\$ 8,888,413	\$ 5,431,541	\$ 2,137,525	\$ 1,319,348
Customer Service & Billing	\$ 859,269	\$ 838,630	\$ 113	\$ 20,527
Meters	\$ 1,468,962	\$ 1,468,962	\$ -	\$ -
Service Lines	\$ 2,348,781	\$ 2,137,417	\$ -	\$ 211,365
Fire Hydrants	\$ 706,405	\$ -	\$ 706,405	\$ -
Total Revenue Requirement	\$ 35,931,515	\$ 29,530,832	\$ 4,307,737	\$ 2,092,946
Base Cost	35%	43%	2%	1%
Extra Capacity - Max Day	25%	24%	32%	24%
Extra Capacity - Max Hour	25%	18%	50%	63%
Customer Service & Billing	2%	3%	0%	1%
Meters	4%	5%	0%	0%
Service Lines	7%	7%	0%	10%
Fire Hydrants	2%	0%	16%	0%
Total Revenue Requirement	100%	100%	100%	100%

Source: ACOS-3 Lines 5 - 12.

5 As Table 2 indicates, those classes with higher percentages of cost allocation to Extra
6 Capacity incur the most costs. For example, the Company's Plant, Structures and
7 Equipment accounts, the Water Treatment Plant accounts, and Transmission and
8 Distribution Mains account are all allocated based on max day. The Pumping equipment
9 accounts, Distribution Reservoir and Standpipes Account and the Transmission and
10 Distribution Mains account all have substantial plant allocated based on max hour. It is
11 logical that the Municipal and Private Fire Protection classes would incur a high
12 percentage of these costs given the nature of the service that these classes provide. That

1 logic is illustrated by the fact that Municipal Fire Protection is allocated 50% and Private
2 Fire Protection is allocated 63% of the Extra Capacity-Max Hour.

3 **Q. How can this functional information be utilized in rate design?**

4 These functions help determine *how* costs should be collected, either through the fixed or
5 variable charge. Attachment ACOS-3 also includes a unit cost summary. Lines 46
6 through 51 show the functional costs on a unit basis. Base costs, which represent
7 primarily the variable commodity cost of water service, is divided by annual CCF usage
8 for each class to derive a volumetric unit cost. The remaining functionalized costs are
9 divided by the number of annual bills for each class, deriving a monthly fixed unit cost.
10 Lines 46 through 54 represent three different summations of these fixed costs for
11 purposes of assisting in the fixed monthly charge rate design. These three summations
12 are:

- 13 1) Direct Customer Costs – the sum of meters and service line unit costs;
- 14 2) Direct plus Customer Service and Billing – adds the results from summary 1)
15 and customer service and billing costs, and
- 16 3) Total Customer and Extra Capacity Costs – Adds the extra capacity unit costs
17 to summary 2) to derive total monthly customer-related fixed costs.

18 These unit costs are summarized as follows:
19

1 **Table 3: Unit Costs**

R e f.	Revenue Requirement	General Metered Service	Municipal Fire Protection	Private Fire Protection
	Base Cost (\$ / CCF)	\$2.87	\$2.87	\$2.87
	Extra Capacity Cost (\$ / Bill)	\$37.13	\$58,641.69	\$167.54
	Customer Service & Billing (\$ / Bill)	\$2.50	\$1.88	\$1.88
	Meters (\$ / Bill)	\$4.38	\$0.00	\$0.00
	Service Lines (\$ / Bill)	\$6.37	\$0.00	\$19.33
	Fire Hydrants (\$ / Bill)	\$0.00	\$11,773.41	\$0.00
1	Direct Customer Costs	\$10.75	\$0.00	\$19.33
2	Direct plus Customer Service & Billing Customer Costs	\$13.25	\$1.88	\$21.21
3	Total Customer Costs + Extra Capacity Costs	\$50.38	\$58,643.57	\$188.75

2

3 **B. Fixed Versus Variable Cost Summary**

4 **Q. Has an analysis of total system costs, split by fixed and variable costs, been**
5 **performed?**

6 **A.** Yes. Using the functionalized cost information from **Attachment ACOS-5** certain
7 known variable costs were selected to derive the fixed/variable cost split:

8 **Table 4: Fixed and Variable System Costs**

	ACOS \$	Percent	Source:
Total Revenue Requirement	\$35,931,515		ACOS-1 Line 19
<u>Variable Costs:</u>			
Purchased water	\$472,407		Account no. 602
Energy Portion of Fuel or Power Purchased for Pumping	\$1,152,305		Account no. 623
Chemicals	\$908,981		Account no. 641
Sludge Disposal	\$378,140		Account no. 652
Total Variable Costs	\$2,911,833	8.1%	
Total Fixed Costs		91.9%	

9 As Table 4 indicates, the vast majority (91.9%) of PWW's revenue requirement is fixed.

10 An alternative calculation using the functionalized Base O&M expenses shown on
11 Attachment ACOS-2 (line 6 column C) shows a variable cost of \$6,320,669. Dividing
12 this figure by the total system revenue requirement of \$35,931,515 yields a variable

1 percentage of 17.6% and a fixed percentage of 82.4%. This relationship between fixed
2 and variable costs is considered in the Company's rate design proposal, as discussed in
3 Mr. Ware's testimony.

4 **V. USE OF THE ACOS IN RATE DESIGN**

5 **Q. Have you prepared an exhibit to assist in the Company's proposed rate design?**

6 A. Yes, I have. **Exhibit ACOS-7** calculates proposed volumetric revenues for all classes
7 and special contract customers as well as General Meter class meter revenues (by meter
8 size) by applying the system average increase of 7.8% to current rates. This exhibit
9 forms the foundation for the Company's proposed rate design as detailed in Mr. Ware's
10 testimony.

11 **VI. CONCLUSION**

12 **Q. Please summarize your testimony.**

13 A. Concentric has performed an ACOS study on behalf of Pennichuck that comports with
14 industry standards, the AWWA guidance, and past cost of service studies filed with the
15 Commission. The Company's pro forma revenue requirements were functionalized then
16 allocated to the rate classes using the base-extra capacity methodology. The ACOS
17 supports an above-average rate increase to the Municipal and Private Fire Protection
18 classes based on their above-average allocation of Base-Excess costs. Additionally, the
19 ACOS shows that the Company's fixed costs are between 82.4% to 91.9%, representing
20 the vast majority of system costs.

21 **Q. Does this complete your testimony?**

22 A. Yes, it does.



GREGG H. THERRIEN

Assistant Vice President

Gregg Therrien is a former utility Director who has held leadership positions at Connecticut Natural Gas Corporation and affiliated companies for more than 19 years. Most recently, he served as the Director, Gas Construction at Connecticut Natural Gas and The Southern Connecticut Gas Company and Director, Regulatory & Tariffs at UIL Holdings, Inc. Mr. Therrien's experience includes natural gas distribution system operations and construction practices, regulatory strategies, natural gas growth, infrastructure replacement programs, integrated resource planning and technical rate case issues such as utility cost of service, rate design, tariff writing and administration, as well as pricing, gas cost accounting, gross margin, and load forecasting for regulated utilities. Mr. Therrien has an M.B.A. from the University of Connecticut and a B.S. in Finance from Bryant University, and is also a certified Project Management Professional (PMP).

REPRESENTATIVE PROJECT EXPERIENCE

Representative responsibilities performed for Connecticut gas utilities include:

Regulatory Affairs

- Led the preparation, filing, discovery and implementation of several rate cases
- Designed rates and prepared testimony, and served as the primary rate design witness
- Prepared, testified, and implemented revenue requirement rate mechanisms for new customer growth and pipeline replacement programs
- Prepared gas Integrated Resource Plans
- Prepared assessment of forecast methodology and forecast accuracy of gas demands
- Prepared validation of sales forecast and analysis of declining use per customer
- Proposed, testified, and implemented Connecticut's first gas decoupling mechanism
- Key contributor in settlement negotiations for rate cases and other litigated regulatory matters, including the LDC gas expansion plan
- Prepared testimony and exhibits for bi-annual Purchased Gas Adjustment proceedings
- Prepared testimony and new program tariffs in support of gas unbundling

Business Strategy and Operations

- Led a newly-created gas construction organization, leveraging project management practices to plan and execute a \$100M annual capital budget
- Responsible for RFP development and bid selection of five-year contracts of local, regional and national gas construction and restoration contractors representing approximately 70 work crews
- Developed and implemented a tablet-based QA/QC inspection program
- Developed annual sales and revenue operating budgets
- Developed rate of return new customer acquisition model



- Led several process improvement teams
- Successfully negotiated contracts with large cogeneration users avoiding system bypass and obtaining regulatory approval

Consultancy

- Regulatory risk assessments
- Gas infrastructure replacement program technical and financial analysis and testimony
- Market analysis for international clients
- M&A due diligence (regulatory)
- Electric distribution alternative rate plan analysis
- Economic Development tariff development
- Decoupling testimony assistance for a Western Gas LDC
- Decoupling and Rate Design expert witness testimony for a New England Gas LDC
- Revenue Requirements witness for an electric distribution company
- Regulatory rate strategies for a vertically-integrated electric utility
- Testified on behalf of a New England gas LDC on the subjects of decoupling, capital trackers and rate design
- Developed an Alternative Rate Plan for a New England gas LDC
- Rate comparison study for the Government of Alberta, Canada
- Developed a cost of service-based pricing model for a 10MW fuel cell developer
- Power procurement consultancy for a New England investor-owned water utility

PROFESSIONAL HISTORY

Concentric Energy Advisors, Inc. (2016 – Present)

Assistant Vice President

AVANGRID and affiliated companies (2016)

Connecticut Natural Gas and The Southern Connecticut Gas Company (2014 – 2016)

Director, Gas Construction

UIL Holdings, Inc. (2010 – 2014)

Director, Regulatory & Tariffs

Iberdrola S.A. / Energy East Corporation / Connecticut Natural Gas and The Southern Connecticut Gas Company (2001 – 2010)

Director, Regulatory & Pricing / Director, Pricing & Analysis

Connecticut Natural Gas Corporation (1997 – 2001)

Manager, Pricing

United Technologies, Inc. – Pratt & Whitney

Turbo Power & Marine Systems (1996 – 1997)

Manager, Financial Planning & Analysis



Pratt & Whitney Aircraft

Business Unit Cell Leader, Overhaul & Repair / Manufacturing – turbine airfoils (1994 – 1996)
Financial Analyst, Commercial Engine Business (1987 – 1994)

EDUCATION

University of Connecticut

M.B.A., Concentration in Finance, 1993

Bryant University (College)

B.S., Finance, 1987

PROFESSIONAL AFFILIATIONS

American Gas Association
State Affairs Committee, 2001 – Present

Northeast Gas Association

Project Management Institute

Guild of Gas Managers

CERTIFICATIONS

Certified Project Management Professional (PMP)

LEADERSHIP

Connecticut Economic Resource Center (CERC)

Member, Board of Directors 2008 – 2011

Treasurer, 2011 – 2016

Connecticut Power and Energy Society (CPES)

Executive Secretary and Director, 2018 – Present

Member, Board of Directors 2017 – 2018

AGA Executive Leadership Development Program – 2012



SPONSOR	DATE	DOCKET	SUBJECT
Connecticut Public Utilities Regulatory Authority			
Yankee Gas Services (Eversource Energy)	2018	Docket No. 18-05-10	Distribution Rate Case Rate design, decoupling, and capital trackers
Connecticut Natural Gas Corporation & Southern Connecticut Gas Company	2016	Docket No. 16-04-10	State of Connecticut LDC Gas Expansion Plan: System Expansion Reconciliation Capital Expenditures, System Improvement/Reinforcement Projects
Connecticut Natural Gas Corporation & Southern Connecticut Gas Company	2014	Docket No. 13-06-02RE01	State of Connecticut LDC Gas Expansion Plan Settlement Agreement
Connecticut Natural Gas Corporation & Southern Connecticut Gas Company	2013	Docket No. 13-06-02	State of Connecticut LDC Gas Expansion Plan Rates, Hurdle Rate analysis, Demand forecast, Rate Mechanism
Connecticut Natural Gas Corporation	2013	Docket No. 13-06-08	Distribution Rate Case Revenue Requirements, Cost of Service, Rate Design, Demand Forecast, and Forecasted Revenues; Decoupling, DIMP and System Expansion Reconciliation Rate Mechanisms, Tariffs
The Southern Connecticut Gas Company	2013	Docket No. 99-10-25RE01	Firm Transportation Service Agreement and Gas Exchange Agreement - Review of Revenue Requirement Allocation
Connecticut Natural Gas Corporation & Southern Connecticut Gas Company	2011	Docket No. 08-12-06RE02, 08-12-07RE02	Settlement Agreement RE: Resolve Stayed Decisions and Orders from Appealed CNG and SCG Rate Cases, and resolve SCG overearnings
The Southern Connecticut Gas Company	2011	Docket No. 10-12-17	Just and Reasonable Rates – Potential Overearnings Investigation
Illinois Commerce Commission			
The Peoples Gas Light & Coke Company	2017	Docket No. 16-0376	Gas Distribution Aging Infrastructure Peer Utility Benchmark Study, Affordability
Maine Public Utilities Commission			
Emera, Maine	2017	Docket No. 2017-00198	Electric Distribution Revenue Requirements
New Hampshire Public Utilities Commission			
Liberty Utilities – New Hampshire d/b/a/ EnergyNorth Natural Gas	2017	DG 17-048	Revenue Decoupling Rate Design

ACOS-1
Summary of Cost Allocation by Class

Line No.	Description (A)	System Total (B)	General Metered Service		Municipal Fire Protection	Private Fire Protection
			General (C)	Muni Fire (D)	Private Fire (E)	
Rate Base						
1	Plant in Service	\$ 223,792,339	\$ 179,303,955	\$ 30,011,773	\$ 14,476,610	
2	Accumulated Reserve	(57,983,171)	(46,544,866)	(7,804,655)	(3,633,649)	
3	Net CIAC	(31,657,629)	(25,364,309)	(4,245,461)	(2,047,859)	
4	<u>Total Net Plant</u>	<u>\$ 134,151,539</u>	<u>\$ 107,394,780</u>	<u>\$ 17,961,657</u>	<u>\$ 8,795,102</u>	
Revenues at Current Rates						
5	Water Revenue	\$ 29,985,479	\$ 25,329,982	\$ 3,444,078	\$ 1,211,418	
6	Revenue from Contract Customers	\$ 1,747,185	\$ 1,747,185	\$ -	\$ -	
7	Current Water Revenue	\$ 31,732,664	\$ 27,077,167	\$ 3,444,078	\$ 1,211,418	
8	Miscellaneous Revenues	420,712	355,393	48,322	16,997	
9	<u>Total Revenues</u>	<u>\$ 32,153,376</u>	<u>\$ 27,432,560</u>	<u>\$ 3,492,401</u>	<u>\$ 1,228,415</u>	
Proposed Revenue Requirement						
10	City Bond Fixed Revenue Requirement (CBFRR)	\$ 7,729,032	\$ 6,187,463	\$ 1,034,846	\$ 506,723	
11	Operations & Maintenance Expenses	14,739,018	12,539,197	1,484,675	715,146	
12	Amortization Expense	415,268	332,442	55,601	27,225	
13	Taxes Other than Income	5,246,023	4,225,714	687,976	332,334	
14	Debt Service Revenue Requirement (DSRR 1.0)	6,999,023	5,603,056	937,105	458,863	
15	0.1 Debt Service Revenue Requirement (0.1 DSR)	699,902	560,306	93,710	45,886	
16	Income Taxes	103,249	82,656	13,824	6,769	
17	<u>Total Revenue Requirement</u>	<u>\$ 35,931,515</u>	<u>\$ 29,530,832</u>	<u>\$ 4,307,737</u>	<u>\$ 2,092,946</u>	
18	Miscellaneous Revenues	420,712	355,393	48,322	16,997	
19	<u>Total Base Revenue Requirement</u>	<u>\$ 35,510,803</u>	<u>\$ 29,175,439</u>	<u>\$ 4,259,415</u>	<u>\$ 2,075,949</u>	
20	<u>Total Revenue (Deficiency)/Surplus</u>	<u>\$ (3,778,139)</u>	<u>\$ (2,098,272)</u>	<u>\$ (815,337)</u>	<u>\$ (864,530)</u>	
21	Increase	11.91%	7.75%	23.67%	71.37%	
22	Proposed Revenue from Contract Customers	1,837,699	1,837,699	-	-	
23	<u>Total Base Revenue Requirement (excl. Revenue from Contract Customers)</u>	<u>\$ 33,673,104</u>	<u>\$ 27,337,740</u>	<u>\$ 4,259,415</u>	<u>\$ 2,075,949</u>	

Pennichuck Water Works, Inc.
Docket:DW 19-084

ACOS-2
Summary of Cost Allocation by Functional Classification

Witness: G. Therrien
Page 1 of 1

Line No.	Description	System Total	Base Cost	Extra Capacity - Max Day	Extra Capacity - Max Hour	Customer Service & Billing	Meters	Service Lines	Fire Hydrants
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Rate Base									
1	Plant in Service	\$ 223,792,339	\$ 67,043,500	\$ 65,870,912	\$ 59,632,015	\$ -	\$ 7,471,127	\$ 18,740,003	\$ 5,034,782
2	Accumulated Reserve	(57,983,171)	(17,130,962)	(17,000,806)	(14,272,559)	-	(2,406,108)	(5,544,473)	(1,628,264)
3	Net CIAC	(31,657,629)	(9,483,963)	(9,318,089)	(8,435,535)	-	(1,056,864)	(2,650,958)	(712,219)
4	Total Net Plant	\$ 134,151,539	\$ 40,428,575	\$ 39,552,017	\$ 36,923,921	\$ -	\$ 4,008,155	\$ 10,544,573	\$ 2,694,298
Proposed Revenue Requirement									
5	City Bond Fixed Revenue Requirement (CBFRR)	\$ 7,729,032	2,329,259	2,278,757	2,127,342	-	230,927	607,517	155,230
6	Operations & Maintenance Expenses	14,739,018	6,320,669	2,748,851	3,113,700	812,715	796,023	678,023	269,036
7	Amortization Expense	415,268	125,147	122,434	114,299	-	12,407	32,641	8,340
8	Taxes Other than Income	5,246,023	1,616,106	1,466,836	1,385,599	46,554	196,494	417,335	117,100
9	Debt Service Revenue Requirement (DSRR 1.0)	6,999,023	2,109,260	2,063,528	1,926,414	-	209,116	550,137	140,568
10	0.1 Debt Service Revenue Requirement (0.1 DSRR)	699,902	210,926	206,353	192,641	-	20,912	55,014	14,057
11	Income Taxes	103,249	31,116	30,441	28,418	-	3,085	8,116	2,074
12	Total Revenue Requirement	\$ 35,931,515	\$ 12,742,484	\$ 8,917,200	\$ 8,888,413	\$ 859,269	\$ 1,468,962	\$ 2,348,781	\$ 706,405
13	Miscellaneous Revenues	\$ 420,712	149,198	104,409	104,072	10,061	17,200	27,501	8,271
14	Total Base Revenue Requirement	\$ 35,510,803	\$ 12,593,286	\$ 8,812,791	\$ 8,784,341	\$ 849,209	\$ 1,451,763	\$ 2,321,280	\$ 698,133

Functional Revenue Requirement					
Line No.	Description	System Total	General Metered Service General	Municipal Fire Protection Muni Fire	Private Fire Protection Private Fire
	(A)	(B)	(C)	(D)	(E)
Base Cost					
1	Base Cost	\$ 12,742,484	\$ 12,630,223	\$ 82,719	\$ 29,542
2	Extra Capacity	\$ -	\$ -	\$ -	\$ -
3	Customer Costs	\$ -	\$ -	\$ -	\$ -
4	Fire Hydrants	\$ -	\$ -	\$ -	\$ -
5	<i>Sub-total</i>	\$ 12,742,484	\$ 12,630,223	\$ 82,719	\$ 29,542
Extra Capacity - Max Day					
6	Base Cost	\$ -	\$ -	\$ -	\$ -
7	Extra Capacity	\$ 8,917,200	\$ 7,024,060	\$ 1,380,976	\$ 512,164
8	Customer Costs	\$ -	\$ -	\$ -	\$ -
9	Fire Hydrants	\$ -	\$ -	\$ -	\$ -
10	<i>Sub-total</i>	\$ 8,917,200	\$ 7,024,060	\$ 1,380,976	\$ 512,164
Extra Capacity - Max Hour					
11	Base Cost	\$ -	\$ -	\$ -	\$ -
12	Extra Capacity	\$ 8,888,413	\$ 5,431,541	\$ 2,137,525	\$ 1,319,348
13	Customer Costs	\$ -	\$ -	\$ -	\$ -
14	Fire Hydrants	\$ -	\$ -	\$ -	\$ -
15	<i>Sub-total</i>	\$ 8,888,413	\$ 5,431,541	\$ 2,137,525	\$ 1,319,348
Customer Service & Billing					
16	Base Cost	\$ -	\$ -	\$ -	\$ -
17	Extra Capacity	\$ -	\$ -	\$ -	\$ -
18	Customer Costs	\$ 859,269	\$ 838,630	\$ 113	\$ 20,527
19	Fire Hydrants	\$ -	\$ -	\$ -	\$ -
20	<i>Sub-total</i>	\$ 859,269	\$ 838,630	\$ 113	\$ 20,527
Meters					
21	Base Cost	\$ -	\$ -	\$ -	\$ -
22	Extra Capacity	\$ -	\$ -	\$ -	\$ -
23	Customer Costs	\$ 1,468,962	\$ 1,468,962	\$ -	\$ -
24	Fire Hydrants	\$ -	\$ -	\$ -	\$ -
25	<i>Sub-total</i>	\$ 1,468,962	\$ 1,468,962	\$ -	\$ -

Functional Revenue Requirement

Line No.	Description (A)	System Total (B)	General Metered	Municipal Fire	Private Fire
			Service	Protection	Protection
			General (C)	Muni Fire (D)	Private Fire (E)
Service Lines					
26	Base Cost	\$ -	\$ -	\$ -	\$ -
27	Extra Capacity	\$ -	\$ -	\$ -	\$ -
28	Customer Costs	\$ 2,348,781	\$ 2,137,417	\$ -	\$ 211,365
29	Fire Hydrants	\$ -	\$ -	\$ -	\$ -
30	<i>Sub-total</i>	\$ 2,348,781	\$ 2,137,417	\$ -	\$ 211,365
Fire Hydrants					
31	Base Cost	\$ -	\$ -	\$ -	\$ -
32	Extra Capacity	\$ -	\$ -	\$ -	\$ -
33	Customer Costs	\$ -	\$ -	\$ -	\$ -
34	Fire Hydrants	\$ 706,405	\$ -	\$ 706,405	\$ -
35	<i>Sub-total</i>	\$ 706,405	\$ -	\$ 706,405	\$ -
TOTAL					
36	Base Cost	\$ 12,742,484	\$ 12,630,223	\$ 82,719	\$ 29,542
37	Extra Capacity - Max Day	\$ 8,917,200	\$ 7,024,060	\$ 1,380,976	\$ 512,164
38	Extra Capacity - Max Hour	\$ 8,888,413	\$ 5,431,541	\$ 2,137,525	\$ 1,319,348
39	Customer Service & Billing	\$ 859,269	\$ 838,630	\$ 113	\$ 20,527
40	Meters	\$ 1,468,962	\$ 1,468,962	\$ -	\$ -
41	Service Lines	\$ 2,348,781	\$ 2,137,417	\$ -	\$ 211,365
42	Fire Hydrants	\$ 706,405	\$ -	\$ 706,405	\$ -
43	Total Revenue Requirement	\$ 35,931,515	\$ 29,530,832	\$ 4,307,737	\$ 2,092,946
UNITS					
44	Annual Usage	4,441,529	4,402,399	28,832	10,297
45	Number of Bills	346,440	335,448	60	10,932
UNIT COST					
46	Base Cost (\$ / CCF)		2.87	2.87	2.87
47	Extra Capacity Cost (\$ / Bill)		37.13	58,641.69	167.54
48	Customer Service & Billing (\$ / Bill)		2.50	1.88	1.88
49	Meters (\$ / Bill)		4.38	0.00	0.00
50	Service Lines (\$ / Bill)		6.37	0.00	19.33
51	Fire Hydrants (\$ / Bill)		0.00	11,773.41	0.00
52	Direct Customer Costs		10.75	0.00	19.33
53	Direct plus Customer Service & Billing Customer Costs		13.25	1.88	21.21
54	Total Customer Costs + Extra Capacity Costs		50.38	58,643.57	188.75
UNIT COST After Removal of Contract Revenue					
Revenue Requirement					
55	Base Cost	\$ 11,803,339	\$ 11,692,246	\$ 81,791	\$ 29,302
56	Extra Capacity - Max Day	\$ 8,375,912	\$ 6,502,422	\$ 1,365,485	\$ 508,005
57	Extra Capacity - Max Hour	\$ 8,450,351	\$ 5,028,170	\$ 2,113,548	\$ 1,308,633
58	Customer Service & Billing	\$ 796,821	\$ 776,349	\$ 111	\$ 20,361
59	Meters	\$ 1,359,871	\$ 1,359,871	\$ -	\$ -
60	Service Lines	\$ 2,188,331	\$ 1,978,683	\$ -	\$ 209,648
61	Fire Hydrants	\$ 698,480	\$ -	\$ 698,480	\$ -
62	Total Revenue Requirement	\$ 33,673,104	\$ 27,337,740	\$ 4,259,415	\$ 2,075,949
UNITS					
63	Annual Usage	4,441,529	4,402,399	28,832	10,297
64	Number of Bills	346,440	335,448	60	10,932

Functional Revenue Requirement

Line No.	Description	System Total	General Metered	Municipal Fire	Private Fire
			Service	Protection	Protection
	(A)	(B)	General	Muni Fire	Private Fire
			(C)	(D)	(E)
UNIT COST					
65	Base Cost (\$ / CCF)		2.66	2.84	2.85
66	Extra Capacity Cost (\$ / Bill)		34.37	57,983.87	166.18
67	Customer Service & Billing (\$ / Bill)		2.31	1.86	1.86
68	Meters (\$ / Bill)		4.05	0.00	0.00
69	Service Lines (\$ / Bill)		5.90	0.00	19.18
70	Fire Hydrants (\$ / Bill)		0.00	11,641.34	0.00
71	Direct Customer Costs		9.95	0.00	19.18
72	Direct plus Customer Service & Billing Customer Costs		12.27	1.86	21.04
73	Total Customer Costs + Extra Capacity Costs		46.64	57,985.73	187.22

ACOS-4
Summary of Allocators

Name	Description		Total	General	Muni Fire	Private Fire
ALLOCATORS						
CUSTS	No. of Customers (Avg) Proposed Case	CUS	28,870	96.83% 27,954	0.02% 5	3.16% 911
SERV	Services (Cost Weighted) Proposed Case	CUS	33,298	91.00% 30,302	0.00% -	9.00% 2,996
METERS	Meters Proposed Case	CUS	32,687	100.00% 32,687	0.00% -	0.00% -
CUST_METERS	Number of Metered Customers Proposed Case	CUS	27,954	100.00% 27,954	0.00% -	0.00% -
USAGE	Annual Usage (CCF) Proposed Case	CUS	4,441,529	99.12% 4,402,399	0.65% 28,832	0.23% 10,297
BASE_COST	Base Cost (Based on MGD) Proposed Case	BASE	9	99.12% 9.0	0.65% 0.1	0.23% 0.0
MAX_DAY	Extra Capacity - Max Day (Based on MGD) Proposed Case	EXTRA	10	78.77% 7.9	15.49% 1.6	5.74% 0.6
MAX_HOUR	Extra Capacity - Max Hour (Based on MGD) Proposed Case	EXTRA	20	61.11% 12.4	24.05% 4.9	14.84% 3.0
BILLS	No. of Bills Proposed Case	CUS	346,440	96.83% 335,448	0.02% 60	3.16% 10,932
FIRE	Fire Hydrants Proposed Case	FIRE_HYD	1	0.00% -	100.00% 1	0.00% -
REVENUE	Revenue Proposed Case	REV	29,985,479	84.47% 25,329,982	11.49% 3,444,078	4.04% 1,211,418

Acct. No.	Account Description	Proposed Case	Function	Classifier	BASE	EXTRA	CUS	FIRE_HYD	REV	Internal
RATE BASE										
Plant-in Service										
Intangible Plant										
301	Organizational Expense	28,856								STTDPLT
302	Franchise & Consents	229,132								STTDPLT
	Sub-total	257,988								
Source of Supply and Pumping Plant										
303	Land Rights - Base	1,033,582		F BASEC	BASE	BASE_COST				
303	Land Rights - Extra Cap (Max Day)	1,144,524		F MXDAY	EXTRA		MAX_DAY			
304	Structures and Improvements - Base	20,921,962		F BASEC	BASE	BASE_COST				
304	Structures and Improvements - Extra Cap (Max Day)	23,167,668		F MXDAY	EXTRA		MAX_DAY			
305	Collecting & Impounding Reservoirs	4,991,892		F BASEC	BASE	BASE_COST				
306	Lake, River & Other Intake - Base	10,555		F BASEC	BASE	BASE_COST				
306	Lake, River & Other Intake - Extra Cap (Max Day)	11,688		F MXDAY	EXTRA		MAX_DAY			
307	Wells and Springs - Base	669,627		F BASEC	BASE	BASE_COST				
307	Wells and Springs - Extra Cap (Max Day)	741,503		F MXDAY	EXTRA		MAX_DAY			
308	Infiltration Galleries and Tunnels - Base	732		F BASEC	BASE	BASE_COST				
308	Infiltration Galleries and Tunnels - Extra Cap (Max Day)	811		F MXDAY	EXTRA		MAX_DAY			
309	Supply Mains - Base	1,777,408		F BASEC	BASE	BASE_COST				
309	Supply Mains - Extra Cap (Max Day)	1,968,190		F MXDAY	EXTRA		MAX_DAY			
310	Power Generation Equipment - Base	294,625		F BASEC	BASE	BASE_COST				
310	Power Generation Equipment - Extra Cap (Max Day)	326,249		F MXDAY	EXTRA		MAX_DAY			
310	Power Generation Equipment - Extra Cap (Max Hour)	654,708		F MXHRS	EXTRA		MAX_HOUR			
311	Pumping Equipment - Base	1,492,063		F BASEC	BASE	BASE_COST				
311	Pumping Equipment - Extra Cap (Max Day)	1,652,216		F MXDAY	EXTRA		MAX_DAY			
311	Pumping Equipment - Extra Cap (Max Hour)	3,315,628		F MXHRS	EXTRA		MAX_HOUR			
	Sub-total	64,175,631								
Water Treatment Plant										
320	Water Treatment Plant Equipment - Base	8,559,529		F BASEC	BASE	BASE_COST				
320	Water Treatment Plant Equipment - Extra Cap (Max Day)	9,478,285		F MXDAY	EXTRA		MAX_DAY			
	Sub-total	18,037,813								
Transmission & Distribution Plant										
330	Distribution Reservoirs and Standpipes - Base	1,953,818		F BASEC	BASE	BASE_COST				
330	Distribution Reservoirs and Standpipes - Extra Cap (Max Hour)	6,505,266		F MXHRS	EXTRA		MAX_HOUR			
331	Transmission and Distribution Mains - Base	19,893,956		F BASEC	BASE	BASE_COST				
331	Transmission and Distribution Mains - Extra Cap (Max Day)	22,029,318		F MXDAY	EXTRA		MAX_DAY			
331	Transmission and Distribution Mains - Extra Cap (Max Hour)	44,207,897		F MXHRS	EXTRA		MAX_HOUR			
333	Services	17,180,643		F SERV	CUS			SERV		
334	Meters and Meter Installations	6,849,453		F METER	CUS			METERS		
335	Hydrants	4,615,836		F FIREH	FIRE_HYD			FIRE		
339	Other Plant and Miscellaneous Eq.	419,801								TDPLT
	Sub-total	123,655,988								
Other Plant										
~	CWIP	1,754,568								PLANT
	Sub-total	1,754,568								
General Plant										
340	Office Furniture and Equipment	528,237								STTDPLT
341	Transportation Equipment	3,755,588								STTDPLT
343	Tools, Shop and Garage Equipment	732,821								STTDPLT
344	Laboratory Equipment	226,761								STTDPLT
345	Power Operated Equipment	465,933								STTDPLT
346	Communication Equipment	1,047,226								STTDPLT
347	Computer Equipment	8,416,613								STTDPLT
348	Other Tangible Equipment	737,171								STTDPLT
	Sub-total	15,910,350								
	TOTAL PLANT-IN-SERVICE	223,792,339								

Acct. No.	Account Description	Proposed Case	Function	Classifier	BASE	EXTRA	CUS	FIRE_HYD	REV	Internal
Accumulated Reserve for Depreciation										
Intangible Plant										
301	Organizational Expense	(21,979)	(21,979)							STTDPLT
302	Franchise & Consents	(188,253)	(188,253)							STTDPLT
	Sub-total	(210,232)	(210,232)							
Source of Supply and Pumping Plant										
303	Land Rights - Base	-	-	F BASEC	BASE	BASE_COST				
303	Land Rights - Extra Cap (Max Day)	-	-	F MXDAY	EXTRA		MAX_DAY			
304	Structures and Improvements - Base	(7,644,525)	(7,644,525)	F BASEC	BASE	BASE_COST				
304	Structures and Improvements - Extra Cap (Max Day)	(8,465,067)	(8,465,067)	F MXDAY	EXTRA		MAX_DAY			
305	Collecting & Impounding Reservoirs	(1,109,126)	(1,109,126)	F BASEC	BASE	BASE_COST				
306	Lake, River & Other Intake - Base	(2,920)	(2,920)	F BASEC	BASE	BASE_COST				
306	Lake, River & Other Intake - Extra Cap (Max Day)	(3,233)	(3,233)	F MXDAY	EXTRA		MAX_DAY			
307	Wells and Springs - Base	(234,055)	(234,055)	F BASEC	BASE	BASE_COST				
307	Wells and Springs - Extra Cap (Max Day)	(259,178)	(259,178)	F MXDAY	EXTRA		MAX_DAY			
308	Infiltration Galleries and Tunnels - Base	(274)	(274)	F BASEC	BASE	BASE_COST				
308	Infiltration Galleries and Tunnels - Extra Cap (Max Day)	(304)	(304)	F MXDAY	EXTRA		MAX_DAY			
309	Supply Mains - Base	(72,290)	(72,290)	F BASEC	BASE	BASE_COST				
309	Supply Mains - Extra Cap (Max Day)	(80,050)	(80,050)	F MXDAY	EXTRA		MAX_DAY			
310	Power Generation Equipment - Base	(114,432)	(114,432)	F BASEC	BASE	BASE_COST				
310	Power Generation Equipment - Extra Cap (Max Day)	(126,715)	(126,715)	F MXDAY	EXTRA		MAX_DAY			
310	Power Generation Equipment - Extra Cap (Max Hour)	(254,289)	(254,289)	F MXHRS	EXTRA		MAX_HOUR			
311	Pumping Equipment - Base	(809,074)	(809,074)	F BASEC	BASE	BASE_COST				
311	Pumping Equipment - Extra Cap (Max Day)	(895,917)	(895,917)	F MXDAY	EXTRA		MAX_DAY			
311	Pumping Equipment - Extra Cap (Max Hour)	(1,797,905)	(1,797,905)	F MXHRS	EXTRA		MAX_HOUR			
	Sub-total	(21,869,355)	(21,869,355)							
Water Treatment Plant										
320	Water Treatment Plant Equipment - Base	(3,341,864)	(3,341,864)	F BASEC	BASE	BASE_COST				
320	Water Treatment Plant Equipment - Extra Cap (Max Day)	(3,700,571)	(3,700,571)	F MXDAY	EXTRA		MAX_DAY			
	Sub-total	(7,042,435)	(7,042,435)							
Transmission & Distribution Plant										
330	Distribution Reservoirs and Standpipes - Base	(845,319)	(845,319)	F BASEC	BASE	BASE_COST				
330	Distribution Reservoirs and Standpipes - Extra Cap (Max Hour)	(2,814,503)	(2,814,503)	F MXHRS	EXTRA		MAX_HOUR			
331	Transmission and Distribution Mains - Base	(4,870,949)	(4,870,949)	F BASEC	BASE	BASE_COST				
331	Transmission and Distribution Mains - Extra Cap (Max Day)	(5,393,783)	(5,393,783)	F MXDAY	EXTRA		MAX_DAY			
331	Transmission and Distribution Mains - Extra Cap (Max Hour)	(10,824,113)	(10,824,113)	F MXHRS	EXTRA		MAX_HOUR			
333	Services	(6,265,157)	(6,265,157)	F SERV	CUS			SERV		
334	Meters and Meter Installations	(2,744,466)	(2,744,466)	F METER	CUS			METERS		
335	Hydrants	(1,858,054)	(1,858,054)	F FIREH	FIRE_HYD			FIRE		
339	Other Plant and Miscellaneous Eq.	(127,771)	(127,771)							TDPLT
	Sub-total	(35,744,116)	(35,744,116)							

Acct. No.	Account Description	Proposed Case	Function	Classifier	BASE	EXTRA	CUS	FIRE_HYD	REV	Internal
General Plant										
340	Office Furniture and Equipment	(475,488)								STTDPLT
341	Transportation Equipment	(1,417,751)								STTDPLT
343	Tools, Shop and Garage Equipment	(322,028)								STTDPLT
344	Laboratory Equipment	(97,128)								STTDPLT
345	Power Operated Equipment	(250,484)								STTDPLT
346	Communication Equipment	(496,428)								STTDPLT
347	Computer Equipment	(4,845,441)								STTDPLT
348	Other Tangible Equipment	(335,390)								STTDPLT
348.0	Other	(1,212)								STTDPLT
	Sub-total	(8,241,350)								
~										
108	ACCUM DEPREC: COST OF REMOVAL	5,449,811								RESERVE
108	ACCUMULATED DEPREC: GAIN/LOSS	6,142,905								RESERVE
108	THEORETICAL DEP RESEVE-2007	3,531,600								RESERVE
	Sub-total	15,124,317								
	TOTAL DEPRECIATION ACCRUAL	(57,983,171)								
	NET PLANT (including CIAC)	165,809,168								
Plant Adjustments										
Adjustments										
271-272	Net CIAC	(31,657,629)								PLANT
	Sub-total	(31,657,629)								
	TOTAL CIAC	(31,657,629)								
	TOTAL NET PLANT	134,151,539								

Acct. No.	Account Description	Proposed Case	Function	Classifier	BASE	EXTRA	CUS	FIRE_HYD	REV	Internal
EXPENSES										
O & M Expenses										
Production - Source of Supply										
601	Operation Labor and Expenses - Base	32,680	32,680	F	BASEC	BASE		BASE_COST		
601	Operation Labor and Expenses - Extra Cap (Max Day)	36,188	36,188	F	MXDAY	EXTRA		MAX_DAY		
602	Purchased Water	472,407	472,407	F	BASEC	BASE		BASE_COST		
603	Miscellaneous Expenses - Base	7,083	7,083	F	BASEC	BASE		BASE_COST		
603	Miscellaneous Expenses - Extra Cap (Max Day)	7,843	7,843	F	MXDAY	EXTRA		MAX_DAY		
610	Maintenance Supervision and Engineering - Base	309,175	309,175	F	BASEC	BASE		BASE_COST		
610	Maintenance Supervision and Engineering - Extra Cap (Max Day)	342,361	342,361	F	MXDAY	EXTRA		MAX_DAY		
	Sub-total	1,207,738	1,207,738							
Production - Pumping Expenses										
623	Fuel or Power Purchased for Pumping - Base	989,673	989,673	F	BASEC	BASE		BASE_COST		
623	Fuel or Power Purchased for Pumping - Extra Cap (Max Day)	162,632	162,632	F	MXDAY	EXTRA		MAX_DAY		
624	Pumping Labor and Expenses - Base	66,716	66,716	F	BASEC	BASE		BASE_COST		
624	Pumping Labor and Expenses - Extra Cap (Max Day)	73,877	73,877	F	MXDAY	EXTRA		MAX_DAY		
624	Pumping Labor and Expenses - Extra Cap (Max Hour)	148,254	148,254	F	MXHRS	EXTRA		MAX_HOUR		
626	Miscellaneous Expenses - Base	22,574	22,574	F	BASEC	BASE		BASE_COST		
626	Miscellaneous Expenses - Extra Cap (Max Day)	24,997	24,997	F	MXDAY	EXTRA		MAX_DAY		
626	Miscellaneous Expenses - Extra Cap (Max Hour)	50,163	50,163	F	MXHRS	EXTRA		MAX_HOUR		
631	Maintenance of Structures and Improvements - Base	29,266	29,266	F	BASEC	BASE		BASE_COST		
631	Maintenance of Structures and Improvements - Extra Cap (Max Day)	32,408	32,408	F	MXDAY	EXTRA		MAX_DAY		
631	Maintenance of Structures and Improvements	65,035	65,035	F	MXHRS	EXTRA		MAX_HOUR		
633	Maintenance of Pumping Equipment - Base	63,074	63,074	F	BASEC	BASE		BASE_COST		
633	Maintenance of Pumping Equipment - Extra Cap (Max Day)	69,845	69,845	F	MXDAY	EXTRA		MAX_DAY		
633	Maintenance of Pumping Equipment - Extra Cap (Max Hour)	140,162	140,162	F	MXHRS	EXTRA		MAX_HOUR		
	Sub-total	1,938,676	1,938,676							
Production - Water Treatment Operations and Maintenance Expense										
641	Chemicals	908,981	908,981	F	BASEC	BASE		BASE_COST		
642	Operation Labor and Expenses - Base	192,031	192,031	F	BASEC	BASE		BASE_COST		
642	Operation Labor and Expenses - Extra Cap (Max Day)	212,643	212,643	F	MXDAY	EXTRA		MAX_DAY		
643	Miscellaneous Expenses - Base	(80,686)	(80,686)	F	BASEC	BASE		BASE_COST		
643	Miscellaneous Expenses - Extra Cap (Max Day)	(89,346)	(89,346)	F	MXDAY	EXTRA		MAX_DAY		
652	Maintenance of Water Treatment Equipment - Base	77,080	77,080	F	BASEC	BASE		BASE_COST		
652	Maintenance of Water Treatment Equipment - Extra Cap (Max Day)	85,354	85,354	F	MXDAY	EXTRA		MAX_DAY		
652	Sludge Removal	378,140	378,140	F	BASEC	BASE		BASE_COST		
~	~	-	-							
~	~	-	-							
~	~	-	-							
~	~	-	-							
~	~	-	-							
	Sub-total	1,684,196	1,684,196							
Production - Other										
926.0	Employee Pension and Benefits	243,900	243,900							PRODOM
601-652 & 926	PRO FORMA Adjustments to Test Year	191,839	191,839							PRODOM
601-652 & 926	PRO FORMA Adjustments based on FIVE YEAR AVE	31,539	31,539							PRODOM
	Sub-total	467,277	467,277							
	Total Production Expense	5,297,887	5,297,887							

Acct. No.	Account Description	Proposed Case	Function	Classifier	BASE	EXTRA	CUS	FIRE_HYD	REV	Internal
Transmission & Distribution O&M Expenses										
660	Operation Supervision and Engineering	453,240								TDOPER
662	Transmission & Distribution Lines Expenses - Base	47,274	F	BASEC	BASE	BASE_COST				
662	Transmission & Distribution Lines Expenses - Extra Cap (Max Day)	52,348	F	MXDAY	EXTRA		MAX_DAY			
662	Transmission & Distribution Lines Expenses - Extra Cap (Max Hour)	105,050	F	MXHRS	EXTRA		MAX_HOUR			
663	Meter Expenses	199,593	F	METER	CUS			METERS		
664	Customer Installations Expenses	18,080	F	SERVS	CUS			SERV		
665	Miscellaneous Expenses	(596)								TDOPER
673	Maintenance of Transmission and Distribution Mains - Base	170,815	F	BASEC	BASE	BASE_COST				
673	Maintenance of Transmission and Distribution Mains - Extra Cap (Max Day)	189,150	F	MXDAY	EXTRA		MAX_DAY			
673	Maintenance of Transmission and Distribution Mains - Extra Cap (Max Hour)	379,582	F	MXHRS	EXTRA		MAX_HOUR			
675	Maintenance of Services	294,871	F	SERVS	CUS			SERV		
676.0	Maintenance of Meters	14,214	F	METER	CUS			METERS		
677.0	Maintenance of Hydrants	133,729	F	FIREH	FIRE_HYD			FIRE		
678.0	Maintenance of Miscellaneous Equipment	173,717								TDMAINT
921	Office Supplies and Other Expenses	112,628								OMXPAG
926	Employee Pension and Benefits	378,515								LABOR
950.0	Maintenance of General Plant	126,129								OMXPAG
660-678 & 921, 926,950	PRO FORMA Adjustments to Test Year	98,367								TDOM
	Sub-total	2,946,706								
Engineering Expenses										
660	Operation Supervision and Engineering	1,211,076								ENGOM
662	Transmission & Distribution Lines Expenses	17,709	F	BASEC	BASE	BASE_COST				
662	Transmission & Distribution Lines Expenses - Extra Cap (Max Day)	19,610	F	MXDAY	EXTRA		MAX_DAY			
662	Transmission & Distribution Lines Expenses - Extra Cap (Max Hour)	39,352	F	MXHRS	EXTRA		MAX_HOUR			
660-662	PRO FORMA Adjustments to Test Year	11,317								ENGOM
	Sub-total	1,299,064								
Customer Account										
902	Meter Reading Expenses	118,991	F	CUSTS	CUS			CUST_METERS		
903	Customer Records and Collection Expenses	322,306	F	CUSTS	CUS			BILLS		
904	Uncollectible Accounts	48,493	F	CUSTS	CUS			CUSTS		
902-904	PRO FORMA Adjustments to Test Year	9,700								CUSTOM
	Sub-total	499,489								
Administrative and General Expenses										
920	Administrative and General Salaries	2,949,490								OMXPAG
921	Office Supplies and Other Expenses	518,725								OMXPAG
922	Administrative Expenses Transferred-Cr.	(1,622,715)								OMXPAG
923	Outside Services Employed	385,360								OMXPAG
924	Property Insurance	487,967								PLANT
926	Employee Pension and Benefits	3,967,529								LABOR
928	Regulatory Commission Expenses	105,678								OMXPAG
930	Miscellaneous General Expenses	154,019								OMXPAG
950	Maintenance of General Plant	634,318								OMXPAG
920-950	A&G PRO FORMA Adjustments to Test Year	551,328								LABOR
930	Miscellaneous General Expenses	(3,288,063)								OMXPAG
930	PRO FORMA Adjustments to Test Year	(147,764)								OMXPAG
	Sub-total	4,695,872								
	TOTAL O & M EXPENSES	14,739,018								

Acct. No.	Account Description	Proposed Case	Function	Classifier	BASE	EXTRA	CUS	FIRE_HYD	REV	Internal
Labor Expense										
Salaries and Wages										
~	Production	1,774,985								PRODOM
~	Transmission and Distribution and Customer Accounts	2,235,577								TDCUSOM
~	Engineering	1,178,567								ENGOM
	Sub-total	5,189,129	5,189,129							
	TOTAL O & M LABOR EXP.	5,189,129	5,189,129							
Amortization Expense										
407	Amortization Expense	415,268								NET_PLANT_INT
	Sub-total	415,268	415,268							
	TOTAL DEPRECIATION EXPENSES	415,268	415,268							
Taxes Other Than Income Taxes										
408	Payroll Taxes	698,087								LABOR
408	Property Taxes	4,547,936								PLANT
	Sub-total	5,246,023	5,246,023							
	TOTAL TAXES OTHER THAN INCOME TAX	5,246,023	5,246,023							
City Bond Fixed Revenue Requirement (CBFRR)										
~	City Bond Fixed Revenue Requirement (CBFRR)	7,729,032								NET_PLANT_INT
	TOTAL	7,729,032	7,729,032							
Income Taxes										
	Tax Expense	103,249								NET_PLANT_INT
	TOTAL	103,249	103,249							
Debt Service Revenue Requirement										
~	Debt Service Revenue Requirement (DSRR 1.0)	6,999,023								NET_PLANT_INT
~	0.1 Debt Service Revenue Requirement (0.1 DSRR)	699,902								NET_PLANT_INT
	TOTAL	7,698,925	7,698,925							
Operating Revenues										
461	Water Sales	29,985,479			F_REVNU	REV				REVENUE
466	Sales for Resale	3,321			F_REVNU	REV				REVENUE
471-474	Other Operating Revenue	417,391			F_REVNU	REV				REVENUE
	Sub-total	30,406,191	30,406,191							
	TOTAL	30,406,191	30,406,191							

ACOS-6
Cost Classification and Allocation Results by Class

Acct. No.	Account Description	Amount	Alloc. Factor	General Metered Service					TOTAL
				BASE	EXTRA	CUS	FIRE_HYD	REV	
Intangible Plant									
301.0	Organizational Expense	28,856	STTDPLT	8,569	11,389	3,162	-	-	23,120
302.0	Franchise & Consents	229,132	STTDPLT	68,038	90,434	25,110	-	-	183,582
	Sub-total	257,988		76,607	101,823	28,272	-	-	206,702
Source of Supply and Pumping Plant									
303.0	Land Rights - Base	1,033,582	BASE_COST	1,024,476	-	-	-	-	1,024,476
303.0	Land Rights - Extra Cap (Max Day)	1,144,524	MAX_DAY	-	901,539	-	-	-	901,539
304.0	Structures and Improvements - Base	20,921,962	BASE_COST	20,737,640	-	-	-	-	20,737,640
304.0	Structures and Improvements - Extra Cap (Max Day)	23,167,668	MAX_DAY	-	18,249,124	-	-	-	18,249,124
305.0	Collecting & Impounding Reservoirs	4,991,892	BASE_COST	4,947,914	-	-	-	-	4,947,914
306.0	Lake, River & Other Intake - Base	10,555	BASE_COST	10,462	-	-	-	-	10,462
306.0	Lake, River & Other Intake - Extra Cap (Max Day)	11,688	MAX_DAY	-	9,207	-	-	-	9,207
307.0	Wells and Springs - Base	669,627	BASE_COST	663,727	-	-	-	-	663,727
307.0	Wells and Springs - Extra Cap (Max Day)	741,503	MAX_DAY	-	584,080	-	-	-	584,080
308.0	Infiltration Galleries and Tunnels - Base	732	BASE_COST	726	-	-	-	-	726
308.0	Infiltration Galleries and Tunnels - Extra Cap (Max Day)	811	MAX_DAY	-	639	-	-	-	639
309.0	Supply Mains - Base	1,777,408	BASE_COST	1,761,749	-	-	-	-	1,761,749
309.0	Supply Mains - Extra Cap (Max Day)	1,968,190	MAX_DAY	-	1,550,339	-	-	-	1,550,339
310.0	Power Generation Equipment - Base	294,625	BASE_COST	292,029	-	-	-	-	292,029
310.0	Power Generation Equipment - Extra Cap (Max Day)	326,249	MAX_DAY	-	256,986	-	-	-	256,986
310.0	Power Generation Equipment - Extra Cap (Max Hour)	654,708	MAX_HOUR	-	400,080	-	-	-	400,080
311.0	Pumping Equipment - Base	1,492,063	BASE_COST	1,478,918	-	-	-	-	1,478,918
311.0	Pumping Equipment - Extra Cap (Max Day)	1,652,216	MAX_DAY	-	1,301,447	-	-	-	1,301,447
311.0	Pumping Equipment - Extra Cap (Max Hour)	3,315,628	MAX_HOUR	-	2,026,117	-	-	-	2,026,117
	Sub-total	64,175,631		30,917,641	25,279,557	-	-	-	56,197,199
Water Treatment Plant									
320.0	Water Treatment Plant Equipment - Base	8,559,529	BASE_COST	8,484,119	-	-	-	-	8,484,119
320.0	Water Treatment Plant Equipment - Extra Cap (Max Day)	9,478,285	MAX_DAY	-	7,466,025	-	-	-	7,466,025
	Sub-total	18,037,813		8,484,119	7,466,025	-	-	-	15,950,145

ACOS-6
Cost Classification and Allocation Results by Class

Acct. No.	Account Description	Amount	Alloc. Factor	General Metered Service					TOTAL
				BASE	EXTRA	CUS	FIRE_HYD	REV	
Transmission & Distribution Plant									
330.0	Distribution Reservoirs and Standpipes - Base	1,953,818	BASE_COST	1,936,605	-	-	-	-	1,936,605
330.0	Distribution Reservoirs and Standpipes - Extra Cap (Max Hour)	6,505,266	MAX_HOUR	-	3,975,244	-	-	-	3,975,244
331.0	Transmission and Distribution Mains - Base	19,893,956	BASE_COST	19,718,691	-	-	-	-	19,718,691
331.0	Transmission and Distribution Mains - Extra Cap (Max Day)	22,029,318	MAX_DAY	-	17,352,448	-	-	-	17,352,448
331.0	Transmission and Distribution Mains - Extra Cap (Max Hour)	44,207,897	MAX_HOUR	-	27,014,606	-	-	-	27,014,606
333.0	Services	17,180,643	SERV	-	-	15,634,574	-	-	15,634,574
334.0	Meters and Meter Installations	6,849,453	METERS	-	-	6,849,453	-	-	6,849,453
335.0	Hydrants	4,615,836	FIRE	-	-	-	-	-	-
339.0	Other Plant and Miscellaneous Eq.	419,801	TDPLT	73,768	164,677	76,591	-	-	315,037
	Sub-total	123,655,988		21,729,064	48,506,975	22,560,618	-	-	92,796,657
Other Plant									
	CWIP	1,754,568	PLANT	521,001	692,493	192,278	-	-	1,405,772
	Sub-total	1,754,568		521,001	692,493	192,278	-	-	1,405,772
General Plant									
340.0	Office Furniture and Equipment	528,237	STTDPLT	156,855	208,485	57,888	-	-	423,227
341.0	Transportation Equipment	3,755,588	STTDPLT	1,115,184	1,482,256	411,564	-	-	3,009,003
343.0	Tools, Shop and Garage Equipment	732,821	STTDPLT	217,604	289,230	80,308	-	-	587,141
344.0	Laboratory Equipment	226,761	STTDPLT	67,334	89,498	24,850	-	-	181,683
345.0	Power Operated Equipment	465,933	STTDPLT	138,354	183,894	51,060	-	-	373,309
346.0	Communication Equipment	1,047,226	STTDPLT	310,963	413,319	114,762	-	-	839,045
347.0	Computer Equipment	8,416,613	STTDPLT	2,499,227	3,321,869	922,352	-	-	6,743,448
348.0	Other Tangible Equipment	737,171	STTDPLT	218,895	290,947	80,784	-	-	590,626
	Sub-total	15,910,350		4,724,416	6,279,498	1,743,568	-	-	12,747,481
	TOTAL PLANT-IN-SERVICE	223,792,339		66,452,849	88,326,371	24,524,736	-	-	179,303,955

Acct. No.	Account Description	Amount	Alloc. Factor	General Metered Service					TOTAL
				BASE	EXTRA	CUS	FIRE_HYD	REV	
Accumulated Reserve for Depreciation									
Intangible Plant									
301.0	Organizational Expense	(21,979)	STTDPLT	(6,526)	(8,675)	(2,409)	-	-	(17,610)
302.0	Franchise & Consents	(188,253)	STTDPLT	(55,900)	(74,300)	(20,630)	-	-	(150,829)
	Sub-total	(210,232)		(62,426)	(82,974)	(23,039)	-	-	(168,439)
Source of Supply and Pumping Plant									
303.0	Land Rights - Base	-	BASE_COST	-	-	-	-	-	-
303.0	Land Rights - Extra Cap (Max Day)	-	MAX_DAY	-	-	-	-	-	-
304.0	Structures and Improvements - Base	(7,644,525)	BASE_COST	(7,577,177)	-	-	-	-	(7,577,177)
304.0	Structures and Improvements - Extra Cap (Max Day)	(8,465,067)	MAX_DAY	-	(6,667,916)	-	-	-	(6,667,916)
305.0	Collecting & Impounding Reservoirs	(1,109,126)	BASE_COST	(1,099,355)	-	-	-	-	(1,099,355)
306.0	Lake, River & Other Intake - Base	(2,920)	BASE_COST	(2,894)	-	-	-	-	(2,894)
306.0	Lake, River & Other Intake - Extra Cap (Max Day)	(3,233)	MAX_DAY	-	(2,547)	-	-	-	(2,547)
307.0	Wells and Springs - Base	(234,055)	BASE_COST	(231,993)	-	-	-	-	(231,993)
307.0	Wells and Springs - Extra Cap (Max Day)	(259,178)	MAX_DAY	-	(204,154)	-	-	-	(204,154)
308.0	Infiltration Galleries and Tunnels - Base	(274)	BASE_COST	(272)	-	-	-	-	(272)
308.0	Infiltration Galleries and Tunnels - Extra Cap (Max Day)	(304)	MAX_DAY	-	(239)	-	-	-	(239)
309.0	Supply Mains - Base	(72,290)	BASE_COST	(71,653)	-	-	-	-	(71,653)
309.0	Supply Mains - Extra Cap (Max Day)	(80,050)	MAX_DAY	-	(63,055)	-	-	-	(63,055)
310.0	Power Generation Equipment - Base	(114,432)	BASE_COST	(113,424)	-	-	-	-	(113,424)
310.0	Power Generation Equipment - Extra Cap (Max Day)	(126,715)	MAX_DAY	-	(99,813)	-	-	-	(99,813)
310.0	Power Generation Equipment - Extra Cap (Max Hour)	(254,289)	MAX_HOUR	-	(155,391)	-	-	-	(155,391)
311.0	Pumping Equipment - Base	(809,074)	BASE_COST	(801,946)	-	-	-	-	(801,946)
311.0	Pumping Equipment - Extra Cap (Max Day)	(895,917)	MAX_DAY	-	(705,712)	-	-	-	(705,712)
311.0	Pumping Equipment - Extra Cap (Max Hour)	(1,797,905)	MAX_HOUR	-	(1,098,666)	-	-	-	(1,098,666)
	Sub-total	(21,869,355)		(9,898,714)	(8,997,493)	-	-	-	(18,896,207)
Water Treatment Plant									
320.0	Water Treatment Plant Equipment - Base	(3,341,864)	BASE_COST	(3,312,423)	-	-	-	-	(3,312,423)
320.0	Water Treatment Plant Equipment - Extra Cap (Max Day)	(3,700,571)	MAX_DAY	-	(2,914,932)	-	-	-	(2,914,932)
	Sub-total	(7,042,435)		(3,312,423)	(2,914,932)	-	-	-	(6,227,354)
Transmission & Distribution Plant									
330.0	Distribution Reservoirs and Standpipes - Base	(845,319)	BASE_COST	(837,872)	-	-	-	-	(837,872)
330.0	Distribution Reservoirs and Standpipes - Extra Cap (Max Hour)	(2,814,503)	MAX_HOUR	-	(1,719,889)	-	-	-	(1,719,889)
331.0	Transmission and Distribution Mains - Base	(4,870,949)	BASE_COST	(4,828,036)	-	-	-	-	(4,828,036)
331.0	Transmission and Distribution Mains - Extra Cap (Max Day)	(5,393,783)	MAX_DAY	-	(4,248,672)	-	-	-	(4,248,672)
331.0	Transmission and Distribution Mains - Extra Cap (Max Hour)	(10,824,113)	MAX_HOUR	-	(6,614,410)	-	-	-	(6,614,410)
333.0	Services	(6,265,157)	SERV	-	-	(5,701,362)	-	-	(5,701,362)
334.0	Meters and Meter Installations	(2,744,466)	METERS	-	-	(2,744,466)	-	-	(2,744,466)
335.0	Hydrants	(1,858,054)	FIRE	-	-	-	-	-	-
339.0	Other Plant and Miscellaneous Eq.	(127,771)	TDPLT	(22,452)	(50,121)	(23,311)	-	-	(95,885)
	Sub-total	(35,744,116)		(5,688,361)	(12,633,092)	(8,469,139)	-	-	(26,790,592)

ACOS-6
Cost Classification and Allocation Results by Class

Acct. No.	Account Description	Amount	Alloc. Factor	General Metered Service					TOTAL
				BASE	EXTRA	CUS	FIRE_HYD	REV	
General Plant									
340.0	Office Furniture and Equipment	(475,488)	STTDPLT	(141,191)	(187,666)	(52,107)	-	-	(380,964)
341.0	Transportation Equipment	(1,417,751)	STTDPLT	(420,987)	(559,558)	(155,367)	-	-	(1,135,912)
343.0	Tools, Shop and Garage Equipment	(322,028)	STTDPLT	(95,623)	(127,098)	(35,290)	-	-	(258,011)
344.0	Laboratory Equipment	(97,128)	STTDPLT	(28,841)	(38,334)	(10,644)	-	-	(77,820)
345.0	Power Operated Equipment	(250,484)	STTDPLT	(74,379)	(98,861)	(27,450)	-	-	(200,690)
346.0	Communication Equipment	(496,428)	STTDPLT	(147,409)	(195,930)	(54,402)	-	-	(397,741)
347.0	Computer Equipment	(4,845,441)	STTDPLT	(1,438,804)	(1,912,399)	(530,997)	-	-	(3,882,200)
348.0	Other Tangible Equipment	(335,390)	STTDPLT	(99,591)	(132,372)	(36,754)	-	-	(268,716)
348.0	Other	(1,212)	STTDPLT	(360)	(478)	(133)	-	-	(971)
	Sub-total	(8,241,350)		(2,447,185)	(3,252,696)	(903,145)	-	-	(6,603,026)
~									
	ACCUM DEPREC: COST OF REMOVAL	5,449,811	RESERVE	1,595,946	2,078,408	700,376	-	-	4,374,730
	ACCUMULATED DEPREC: GAIN/LOSS	6,142,905	RESERVE	1,798,915	2,342,735	789,448	-	-	4,931,098
	THEORETICAL DEPRE RESERVE-2007	3,531,600	RESERVE	1,034,209	1,346,855	453,859	-	-	2,834,923
	Sub-total	15,124,317		4,429,069	5,767,999	1,943,684	-	-	12,140,752
	TOTAL DEPRECIATION ACCRUAL	(57,983,171)		(16,980,039)	(22,113,189)	(7,451,639)	-	-	(46,544,866)
	NET PLANT (including CIAC)	165,809,168		49,472,810	66,213,182	17,073,097	-	-	132,759,089
Plant Adjustments									
Adjustments									
271-272	Net CIAC	(31,657,629)	PLANT	(9,400,410)	(12,494,634)	(3,469,265)	-	-	(25,364,309)
	Sub-total	(31,657,629)		(9,400,410)	(12,494,634)	(3,469,265)	-	-	(25,364,309)
	TOTAL CIAC	(31,657,629)		(9,400,410)	(12,494,634)	(3,469,265)	-	-	(25,364,309)
	TOTAL NET PLANT	134,151,539		40,072,401	53,718,548	13,603,832	-	-	107,394,780

Acct. No.	Account Description	Amount	Alloc. Factor	General Metered Service					TOTAL
				BASE	EXTRA	CUS	FIRE_HYD	REV	
EXPENSES									
O & M Expenses									
Production - Source of Supply									
601.0	Operation Labor and Expenses - Base	32,680	BASE_COST	32,392	-	-	-	-	32,392
601.0	Operation Labor and Expenses - Extra Cap (Max Day)	36,188	MAX_DAY	-	28,505	-	-	-	28,505
602.0	Purchased Water	472,407	BASE_COST	468,246	-	-	-	-	468,246
603.0	Miscellaneous Expenses - Base	7,083	BASE_COST	7,021	-	-	-	-	7,021
603.0	Miscellaneous Expenses - Extra Cap (Max Day)	7,843	MAX_DAY	-	6,178	-	-	-	6,178
610.0	Maintenance Supervision and Engineering - Base	309,175	BASE_COST	306,451	-	-	-	-	306,451
610.0	Maintenance Supervision and Engineering - Extra Cap (Max Day)	342,361	MAX_DAY	-	269,677	-	-	-	269,677
	Sub-total	1,207,738		814,110	304,360	-	-	-	1,118,470
Production - Pumping Expenses									
623.0	Fuel or Power Purchased for Pumping - Base	989,673	BASE_COST	980,954	-	-	-	-	980,954
623.0	Fuel or Power Purchased for Pumping - Extra Cap (Max Day)	162,632	MAX_DAY	-	128,105	-	-	-	128,105
624.0	Pumping Labor and Expenses - Base	66,716	BASE_COST	66,128	-	-	-	-	66,128
624.0	Pumping Labor and Expenses - Extra Cap (Max Day)	73,877	MAX_DAY	-	58,193	-	-	-	58,193
624.0	Pumping Labor and Expenses - Extra Cap (Max Hour)	148,254	MAX_HOUR	-	90,595	-	-	-	90,595
626.0	Miscellaneous Expenses - Base	22,574	BASE_COST	22,375	-	-	-	-	22,375
626.0	Miscellaneous Expenses - Extra Cap (Max Day)	24,997	MAX_DAY	-	19,690	-	-	-	19,690
626.0	Miscellaneous Expenses - Extra Cap (Max Hour)	50,163	MAX_HOUR	-	30,654	-	-	-	30,654
631.0	Maintenance of Structures and Improvements - Base	29,266	BASE_COST	29,009	-	-	-	-	29,009
631.0	Maintenance of Structures and Improvements - Extra Cap (Max Day)	32,408	MAX_DAY	-	25,528	-	-	-	25,528
631.0	Maintenance of Structures and Improvements	65,035	MAX_HOUR	-	39,742	-	-	-	39,742
	Sub-total	1,938,676		1,160,984	533,173	-	-	-	1,694,157
Production - Water Treatment Operations and Maintenance Expense									
641.0	Chemicals	908,981	BASE_COST	900,973	-	-	-	-	900,973
642.0	Operation Labor and Expenses - Base	192,031	BASE_COST	190,339	-	-	-	-	190,339
642.0	Operation Labor and Expenses - Extra Cap (Max Day)	212,643	MAX_DAY	-	167,498	-	-	-	167,498
643.0	Miscellaneous Expenses - Base	(80,686)	BASE_COST	(79,975)	-	-	-	-	(79,975)
643.0	Miscellaneous Expenses - Extra Cap (Max Day)	(89,346)	MAX_DAY	-	(70,378)	-	-	-	(70,378)
652.0	Maintenance of Water Treatment Equipment - Base	77,080	BASE_COST	76,401	-	-	-	-	76,401
652.0	Maintenance of Water Treatment Equipment - Extra Cap (Max Day)	85,354	MAX_DAY	-	67,233	-	-	-	67,233
	Sub-total	1,684,196		1,462,546	164,353	-	-	-	1,626,899
Production - Other									
926.0	Employee Pension and Benefits	243,900	PRODOM	173,568	50,586	-	-	-	224,154
52 & 926	PRO FORMA Adjustments to Test Year	191,839	PRODOM	136,519	39,788	-	-	-	176,307
52 & 926	PRO FORMA Adjustments based on FIVE YEAR AVE	31,539	PRODOM	22,444	6,541	-	-	-	28,986
	Sub-total	467,277		332,532	96,915	-	-	-	429,447
	Total Production Expense	5,297,887		3,770,171	1,098,801	-	-	-	4,868,973

ACOS-6
Cost Classification and Allocation Results by Class

Acct. No.	Account Description	Amount	Alloc. Factor	General Metered Service					TOTAL
				BASE	EXTRA	CUS	FIRE_HYD	REV	
Transmission & Distribution O&M Expenses									
660.0	Operation Supervision and Engineering	453,240	TDOPER	50,285	113,141	231,850	-	-	395,276
662.0	Transmission & Distribution Lines Expenses - Base	47,274	BASE_COST	46,857	-	-	-	-	46,857
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Day)	52,348	MAX_DAY	-	41,234	-	-	-	41,234
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Hour)	105,050	MAX_HOUR	-	64,194	-	-	-	64,194
663.0	Meter Expenses	199,593	METERS	-	-	199,593	-	-	199,593
664.0	Customer Installations Expenses	18,080	SERV	-	-	16,453	-	-	16,453
665.0	Miscellaneous Expenses	(596)	TDOPER	(66)	(149)	(305)	-	-	(520)
673.0	Maintenance of Transmission and Distribution Mains - Base	170,815	BASE_COST	169,310	-	-	-	-	169,310
673.0	Maintenance of Transmission and Distribution Mains - Extra Cap (Max Day)	189,150	MAX_DAY	-	148,993	-	-	-	148,993
673.0	Maintenance of Transmission and Distribution Mains - Extra Cap (Max Hour)	379,582	MAX_HOUR	-	231,955	-	-	-	231,955
675.0	Maintenance of Services	294,871	SERV	-	-	268,336	-	-	268,336
676.0	Maintenance of Meters	14,214	METERS	-	-	14,214	-	-	14,214
677.0	Maintenance of Hydrants	133,729	FIRE	-	-	-	-	-	-
921	Office Supplies and Other Expenses	112,628	OMXPAG	33,522	37,649	21,193	-	-	92,364
926	Employee Pension and Benefits	378,515	LABOR	136,316	112,324	66,863	-	-	315,503
950.0	Maintenance of General Plant	126,129	OMXPAG	37,540	42,163	23,733	-	-	103,436
926,950	PRO FORMA Adjustments to Test Year	98,367	TDOM	17,087	28,967	31,212	-	-	77,266
	Sub-total	2,946,706		511,860	867,742	934,997	-	-	2,314,599
Engineering Expenses									
660.0	Operation Supervision and Engineering	1,211,076	ENGOM	277,261	623,838	0	-	-	901,099
662.0	Transmission & Distribution Lines Expenses	17,709	BASE_COST	17,553	-	-	-	-	17,553
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Day)	19,610	MAX_DAY	-	15,447	-	-	-	15,447
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Hour)	39,352	MAX_HOUR	-	24,047	-	-	-	24,047
660-662	PRO FORMA Adjustments to Test Year	11,317	ENGOM	2,591	5,830	0	-	-	8,421
	Sub-total	1,299,064		297,405	669,161	0	-	-	966,566
Customer Account									
902.0	Meter Reading Expenses	118,991	CUST_METERS	-	-	118,991	-	-	118,991
903.0	Customer Records and Collection Expenses	322,306	BILLS	-	-	312,080	-	-	312,080
904.0	Uncollectible Accounts	48,493	CUSTS	-	-	46,954	-	-	46,954
902-904	PRO FORMA Adjustments to Test Year	9,700	CUSTOM	5,809	2,668	-	-	-	8,477
	Sub-total	499,489		5,809	2,668	478,025	-	-	486,501
Administrative and General Expenses									
920	Administrative and General Salaries	2,949,490	OMXPAG	877,871	985,959	554,993	-	-	2,418,822
921	Office Supplies and Other Expenses	518,725	OMXPAG	154,391	173,400	97,606	-	-	425,397
922	Administrative Expenses Transferred-Cr.	(1,622,715)	OMXPAG	(482,976)	(542,443)	(305,339)	-	-	(1,330,758)
923	Outside Services Employed	385,360	OMXPAG	114,696	128,818	72,511	-	-	316,026
924	Property Insurance	487,967	PLANT	144,897	192,591	53,475	-	-	390,962
926	Employee Pension and Benefits	3,967,529	LABOR	1,428,841	1,177,363	700,848	-	-	3,307,052
928	Regulatory Commission Expenses	105,678	OMXPAG	31,453	35,326	19,885	-	-	86,665
930	Miscellaneous General Expenses	154,019	OMXPAG	45,841	51,486	28,981	-	-	126,308
950.0	Maintenance of General Plant	634,318	OMXPAG	188,795	212,040	119,357	-	-	520,192
920-950	A&G PRO FORMA Adjustments to Test Year	551,328	LABOR	198,552	163,606	97,390	-	-	459,548
930.0	Miscellaneous General Expenses	(3,288,063)	OMXPAG	(978,642)	(1,099,137)	(618,701)	-	-	(2,696,479)
930.0	PRO FORMA Adjustments to Test Year	(147,764)	OMXPAG	(43,980)	(49,395)	(27,804)	-	-	(121,177)
	Sub-total	4,695,872		1,679,739	1,429,615	793,203	-	-	3,902,557
TOTAL O & M EXPENSES		14,739,018		6,264,985	4,067,988	2,206,224	-	-	12,539,197

ACOS-6
Cost Classification and Allocation Results by Class

Acct. No.	Account Description	Amount	Alloc. Factor	General Metered Service					TOTAL
				BASE	EXTRA	CUS	FIRE_HYD	REV	
Labor Expense									
-	Salaries and Wages								
~	Production	1,774,985	PRODOM	1,263,145	368,139	-	-	-	1,631,283
~	Transmission and Distribution and Customer Accounts	2,235,577	TDCUSOM	335,817	564,642	916,639	-	-	1,817,099
~	Engineering	1,178,567	ENGOM	269,819	607,092	0	-	-	876,911
	Sub-total	5,189,129		1,868,780	1,539,873	916,639	-	-	4,325,293
	TOTAL O & M LABOR EXP.	5,189,129		1,868,780	1,539,873	916,639	-	-	4,325,293
Amortization Expense									
407.0	Amortization Expense	415,268	NET_PLANT_IN	124,045	166,287	42,111	-	-	332,442
	Sub-total	415,268		124,045	166,287	42,111	-	-	332,442
	TOTAL DEPRECIATION EXPENSES	415,268		124,045	166,287	42,111	-	-	332,442
Taxes Other Than Income Taxes									
408.0	Payroll Taxes	698,087	LABOR	251,405	207,157	123,314	-	-	581,876
408.0	Property Taxes	4,547,936	PLANT	1,350,463	1,794,980	498,395	-	-	3,643,838
	Sub-total	5,246,023		1,601,868	2,002,137	621,709	-	-	4,225,714
	TOTAL TAXES OTHER THAN INCOME TAX	5,246,023		1,601,868	2,002,137	621,709	-	-	4,225,714
City Bond Fixed Revenue Requirement (CBFRR)									
~	City Bond Fixed Revenue Requirement (CBFRR)	7,729,032	NET_PLANT_IN	2,308,739	3,094,950	783,774	-	-	6,187,463
	TOTAL	7,729,032		2,308,739	3,094,950	783,774	-	-	6,187,463
Income Taxes									
-	Tax Expense	103,249	NET_PLANT_IN	30,841	41,344	10,470	-	-	82,656
	TOTAL	103,249		30,841	41,344	10,470	-	-	82,656
Debt Service Revenue Requirement									
~	Debt Service Revenue Requirement (DSRR 1.0)	6,999,023	NET_PLANT_IN	2,090,678	2,802,632	709,746	-	-	5,603,056
	TOTAL	7,698,925		2,299,746	3,082,895	780,721	-	-	6,163,361
Operating Revenues									
461.0	Water Sales	29,985,479	REVENUE	-	-	-	-	25,329,982	25,329,982
466.0	Sales for Resale	3,321	REVENUE	-	-	-	-	2,805	2,805
471-474	Other Operating Revenue	417,391	REVENUE	-	-	-	-	352,588	352,588
	Sub-total	30,406,191		-	-	-	-	25,685,375	25,685,375
	TOTAL	30,406,191		-	-	-	-	25,685,375	25,685,375

ACOS-6
Cost Classification and Allocation Results by Class

Acct. No.	Account Description	Amount	Alloc. Factor	Municipal Fire Protection					TOTAL
				BASE	EXTRA	CUS	FIRE_HYD	REV	
Intangible Plant									
301.0	Organizational Expense	28,856	STTDPLT	56	3,164	-	649	-	3,870
302.0	Franchise & Consents	229,132	STTDPLT	446	25,127	-	5,155	-	30,728
	Sub-total	257,988		502	28,292	-	5,804	-	34,598
Source of Supply and Pumping Plant									
303.0	Land Rights - Base	1,033,582	BASE_COST	6,710	-	-	-	-	6,710
303.0	Land Rights - Extra Cap (Max Day)	1,144,524	MAX_DAY	-	177,248	-	-	-	177,248
304.0	Structures and Improvements - Base	20,921,962	BASE_COST	135,816	-	-	-	-	135,816
304.0	Structures and Improvements - Extra Cap (Max Day)	23,167,668	MAX_DAY	-	3,587,897	-	-	-	3,587,897
305.0	Collecting & Impounding Reservoirs	4,991,892	BASE_COST	32,405	-	-	-	-	32,405
306.0	Lake, River & Other Intake - Base	10,555	BASE_COST	69	-	-	-	-	69
306.0	Lake, River & Other Intake - Extra Cap (Max Day)	11,688	MAX_DAY	-	1,810	-	-	-	1,810
307.0	Wells and Springs - Base	669,627	BASE_COST	4,347	-	-	-	-	4,347
307.0	Wells and Springs - Extra Cap (Max Day)	741,503	MAX_DAY	-	114,834	-	-	-	114,834
308.0	Infiltration Galleries and Tunnels - Base	732	BASE_COST	5	-	-	-	-	5
308.0	Infiltration Galleries and Tunnels - Extra Cap (Max Day)	811	MAX_DAY	-	126	-	-	-	126
309.0	Supply Mains - Base	1,777,408	BASE_COST	11,538	-	-	-	-	11,538
309.0	Supply Mains - Extra Cap (Max Day)	1,968,190	MAX_DAY	-	304,807	-	-	-	304,807
310.0	Power Generation Equipment - Base	294,625	BASE_COST	1,913	-	-	-	-	1,913
310.0	Power Generation Equipment - Extra Cap (Max Day)	326,249	MAX_DAY	-	50,525	-	-	-	50,525
310.0	Power Generation Equipment - Extra Cap (Max Hour)	654,708	MAX_HOUR	-	157,447	-	-	-	157,447
311.0	Pumping Equipment - Base	1,492,063	BASE_COST	9,686	-	-	-	-	9,686
311.0	Pumping Equipment - Extra Cap (Max Day)	1,652,216	MAX_DAY	-	255,873	-	-	-	255,873
311.0	Pumping Equipment - Extra Cap (Max Hour)	3,315,628	MAX_HOUR	-	797,357	-	-	-	797,357
	Sub-total	64,175,631		202,488	5,447,924	-	-	-	5,650,412
Water Treatment Plant									
320.0	Water Treatment Plant Equipment - Base	8,559,529	BASE_COST	55,565	-	-	-	-	55,565
320.0	Water Treatment Plant Equipment - Extra Cap (Max Day)	9,478,285	MAX_DAY	-	1,467,869	-	-	-	1,467,869
	Sub-total	18,037,813		55,565	1,467,869	-	-	-	1,523,434

ACOS-6
Cost Classification and Allocation Results by Class

Acct. No.	Account Description	Amount	Alloc. Factor	Municipal Fire Protection					TOTAL
				BASE	EXTRA	CUS	FIRE_HYD	REV	
Transmission & Distribution Plant									
330.0	Distribution Reservoirs and Standpipes - Base	1,953,818	BASE_COST	12,683	-	-	-	-	12,683
330.0	Distribution Reservoirs and Standpipes - Extra Cap (Max Hour)	6,505,266	MAX_HOUR	-	1,564,415	-	-	-	1,564,415
331.0	Transmission and Distribution Mains - Base	19,893,956	BASE_COST	129,143	-	-	-	-	129,143
331.0	Transmission and Distribution Mains - Extra Cap (Max Day)	22,029,318	MAX_DAY	-	3,411,605	-	-	-	3,411,605
331.0	Transmission and Distribution Mains - Extra Cap (Max Hour)	44,207,897	MAX_HOUR	-	10,631,312	-	-	-	10,631,312
333.0	Services	17,180,643	SERV	-	-	-	-	-	-
334.0	Meters and Meter Installations	6,849,453	METERS	-	-	-	-	-	-
335.0	Hydrants	4,615,836	FIRE	-	-	-	4,615,836	-	4,615,836
339.0	Other Plant and Miscellaneous Eq.	419,801	TDPLT	483	53,166	-	15,724	-	69,373
	Sub-total	123,655,988		142,309	15,660,499	-	4,631,560	-	20,434,368
Other Plant									
	CWIP	1,754,568	PLANT	3,412	192,411	-	39,474	-	235,297
	Sub-total	1,754,568		3,412	192,411	-	39,474	-	235,297
General Plant									
340.0	Office Furniture and Equipment	528,237	STTDPLT	1,027	57,928	-	11,884	-	70,839
341.0	Transportation Equipment	3,755,588	STTDPLT	7,304	411,850	-	84,492	-	503,645
343.0	Tools, Shop and Garage Equipment	732,821	STTDPLT	1,425	80,363	-	16,487	-	98,275
344.0	Laboratory Equipment	226,761	STTDPLT	441	24,867	-	5,102	-	30,410
345.0	Power Operated Equipment	465,933	STTDPLT	906	51,096	-	10,482	-	62,484
346.0	Communication Equipment	1,047,226	STTDPLT	2,037	114,842	-	23,560	-	140,439
347.0	Computer Equipment	8,416,613	STTDPLT	16,368	922,992	-	189,353	-	1,128,714
348.0	Other Tangible Equipment	737,171	STTDPLT	1,434	80,840	-	16,585	-	98,859
	Sub-total	15,910,350		30,941	1,744,779	-	357,944	-	2,133,665
	TOTAL PLANT-IN-SERVICE	223,792,339		435,217	24,541,774	-	5,034,782	-	30,011,773

Acct. No.	Account Description	Amount	Alloc. Factor	Municipal Fire Protection					TOTAL
				BASE	EXTRA	CUS	FIRE_HYD	REV	
Accumulated Reserve for Depreciation									
Intangible Plant									
301.0	Organizational Expense	(21,979)	STTDPLT	(43)	(2,410)	-	(494)	-	(2,947)
302.0	Franchise & Consents	(188,253)	STTDPLT	(366)	(20,644)	-	(4,235)	-	(25,246)
	Sub-total	(210,232)		(409)	(23,055)	-	(4,730)	-	(28,193)
Source of Supply and Pumping Plant									
303.0	Land Rights - Base	-	BASE_COST	-	-	-	-	-	-
303.0	Land Rights - Extra Cap (Max Day)	-	MAX_DAY	-	-	-	-	-	-
304.0	Structures and Improvements - Base	(7,644,525)	BASE_COST	(49,625)	-	-	-	-	(49,625)
304.0	Structures and Improvements - Extra Cap (Max Day)	(8,465,067)	MAX_DAY	-	(1,310,956)	-	-	-	(1,310,956)
305.0	Collecting & Impounding Reservoirs	(1,109,126)	BASE_COST	(7,200)	-	-	-	-	(7,200)
306.0	Lake, River & Other Intake - Base	(2,920)	BASE_COST	(19)	-	-	-	-	(19)
306.0	Lake, River & Other Intake - Extra Cap (Max Day)	(3,233)	MAX_DAY	-	(501)	-	-	-	(501)
307.0	Wells and Springs - Base	(234,055)	BASE_COST	(1,519)	-	-	-	-	(1,519)
307.0	Wells and Springs - Extra Cap (Max Day)	(259,178)	MAX_DAY	-	(40,138)	-	-	-	(40,138)
308.0	Infiltration Galleries and Tunnels - Base	(274)	BASE_COST	(2)	-	-	-	-	(2)
308.0	Infiltration Galleries and Tunnels - Extra Cap (Max Day)	(304)	MAX_DAY	-	(47)	-	-	-	(47)
309.0	Supply Mains - Base	(72,290)	BASE_COST	(469)	-	-	-	-	(469)
309.0	Supply Mains - Extra Cap (Max Day)	(80,050)	MAX_DAY	-	(12,397)	-	-	-	(12,397)
310.0	Power Generation Equipment - Base	(114,432)	BASE_COST	(743)	-	-	-	-	(743)
310.0	Power Generation Equipment - Extra Cap (Max Day)	(126,715)	MAX_DAY	-	(19,624)	-	-	-	(19,624)
310.0	Power Generation Equipment - Extra Cap (Max Hour)	(254,289)	MAX_HOUR	-	(61,153)	-	-	-	(61,153)
311.0	Pumping Equipment - Base	(809,074)	BASE_COST	(5,252)	-	-	-	-	(5,252)
311.0	Pumping Equipment - Extra Cap (Max Day)	(895,917)	MAX_DAY	-	(138,748)	-	-	-	(138,748)
311.0	Pumping Equipment - Extra Cap (Max Hour)	(1,797,905)	MAX_HOUR	-	(432,368)	-	-	-	(432,368)
	Sub-total	(21,869,355)		(64,829)	(2,015,931)	-	-	-	(2,080,760)
Water Treatment Plant									
320.0	Water Treatment Plant Equipment - Base	(3,341,864)	BASE_COST	(21,694)	-	-	-	-	(21,694)
320.0	Water Treatment Plant Equipment - Extra Cap (Max Day)	(3,700,571)	MAX_DAY	-	(573,095)	-	-	-	(573,095)
	Sub-total	(7,042,435)		(21,694)	(573,095)	-	-	-	(594,789)
Transmission & Distribution Plant									
330.0	Distribution Reservoirs and Standpipes - Base	(845,319)	BASE_COST	(5,487)	-	-	-	-	(5,487)
330.0	Distribution Reservoirs and Standpipes - Extra Cap (Max Hour)	(2,814,503)	MAX_HOUR	-	(676,844)	-	-	-	(676,844)
331.0	Transmission and Distribution Mains - Base	(4,870,949)	BASE_COST	(31,620)	-	-	-	-	(31,620)
331.0	Transmission and Distribution Mains - Extra Cap (Max Day)	(5,393,783)	MAX_DAY	-	(835,317)	-	-	-	(835,317)
331.0	Transmission and Distribution Mains - Extra Cap (Max Hour)	(10,824,113)	MAX_HOUR	-	(2,603,031)	-	-	-	(2,603,031)
333.0	Services	(6,265,157)	SERV	-	-	-	-	-	-
334.0	Meters and Meter Installations	(2,744,466)	METERS	-	-	-	-	-	-
335.0	Hydrants	(1,858,054)	FIRE	-	-	-	(1,858,054)	-	(1,858,054)
339.0	Other Plant and Miscellaneous Eq.	(127,771)	TDPLT	(147)	(16,182)	-	(4,786)	-	(21,114)
	Sub-total	(35,744,116)		(37,255)	(4,131,374)	-	(1,862,840)	-	(6,031,468)

ACOS-6
Cost Classification and Allocation Results by Class

Acct. No.	Account Description	Amount	Alloc. Factor	Municipal Fire Protection					TOTAL
				BASE	EXTRA	CUS	FIRE_HYD	REV	
General Plant									
340.0	Office Furniture and Equipment	(475,488)	STTDPLT	(925)	(52,144)	-	(10,697)	-	(63,766)
341.0	Transportation Equipment	(1,417,751)	STTDPLT	(2,757)	(155,475)	-	(31,896)	-	(190,128)
343.0	Tools, Shop and Garage Equipment	(322,028)	STTDPLT	(626)	(35,315)	-	(7,245)	-	(43,186)
344.0	Laboratory Equipment	(97,128)	STTDPLT	(189)	(10,651)	-	(2,185)	-	(13,025)
345.0	Power Operated Equipment	(250,484)	STTDPLT	(487)	(27,469)	-	(5,635)	-	(33,591)
346.0	Communication Equipment	(496,428)	STTDPLT	(965)	(54,440)	-	(11,168)	-	(66,574)
347.0	Computer Equipment	(4,845,441)	STTDPLT	(9,423)	(531,366)	-	(109,011)	-	(649,800)
348.0	Other Tangible Equipment	(335,390)	STTDPLT	(652)	(36,780)	-	(7,545)	-	(44,978)
348.0	Other	(1,212)	STTDPLT	(2)	(133)	-	(27)	-	(163)
	Sub-total	(8,241,350)		(16,027)	(903,772)	-	(185,410)	-	(1,105,210)
~									
	ACCUM DEPREC: COST OF REMOVAL	5,449,811	RESERVE	10,452	570,064	-	153,040	-	733,556
	ACCUMULATED DEPREC: GAIN/LOSS	6,142,905	RESERVE	11,782	642,563	-	172,503	-	826,848
	THEORETICAL DEPRE RESERVE-2007	3,531,600	RESERVE	6,773	369,414	-	99,173	-	475,361
	Sub-total	15,124,317		29,007	1,582,041	-	424,716	-	2,035,764
	TOTAL DEPRECIATION ACCRUAL	(57,983,171)		(111,207)	(6,065,185)	-	(1,628,264)	-	(7,804,655)
	NET PLANT (including CIAC)	165,809,168		324,010	18,476,590	-	3,406,518	-	22,207,117
Plant Adjustments									
Adjustments									
271-272	Net CIAC	(31,657,629)	PLANT	(61,566)	(3,471,676)	-	(712,219)	-	(4,245,461)
	Sub-total	(31,657,629)		(61,566)	(3,471,676)	-	(712,219)	-	(4,245,461)
	TOTAL CIAC	(31,657,629)		(61,566)	(3,471,676)	-	(712,219)	-	(4,245,461)
	TOTAL NET PLANT	134,151,539		262,445	15,004,914	-	2,694,298	-	17,961,657

Acct. No.	Account Description	Amount	Alloc. Factor	Municipal Fire Protection					TOTAL
				BASE	EXTRA	CUS	FIRE_HYD	REV	
EXPENSES									
O & M Expenses									
Production - Source of Supply									
601.0	Operation Labor and Expenses - Base	32,680	BASE_COST	212	-	-	-	-	212
601.0	Operation Labor and Expenses - Extra Cap (Max Day)	36,188	MAX_DAY	-	5,604	-	-	-	5,604
602.0	Purchased Water	472,407	BASE_COST	3,067	-	-	-	-	3,067
603.0	Miscellaneous Expenses - Base	7,083	BASE_COST	46	-	-	-	-	46
603.0	Miscellaneous Expenses - Extra Cap (Max Day)	7,843	MAX_DAY	-	1,215	-	-	-	1,215
610.0	Maintenance Supervision and Engineering - Base	309,175	BASE_COST	2,007	-	-	-	-	2,007
610.0	Maintenance Supervision and Engineering - Extra Cap (Max Day)	342,361	MAX_DAY	-	53,020	-	-	-	53,020
	Sub-total	1,207,738		5,332	59,839	-	-	-	65,171
Production - Pumping Expenses									
623.0	Fuel or Power Purchased for Pumping - Base	989,673	BASE_COST	6,425	-	-	-	-	6,425
623.0	Fuel or Power Purchased for Pumping - Extra Cap (Max Day)	162,632	MAX_DAY	-	25,186	-	-	-	25,186
624.0	Pumping Labor and Expenses - Base	66,716	BASE_COST	433	-	-	-	-	433
624.0	Pumping Labor and Expenses - Extra Cap (Max Day)	73,877	MAX_DAY	-	11,441	-	-	-	11,441
624.0	Pumping Labor and Expenses - Extra Cap (Max Hour)	148,254	MAX_HOUR	-	35,653	-	-	-	35,653
626.0	Miscellaneous Expenses - Base	22,574	BASE_COST	147	-	-	-	-	147
626.0	Miscellaneous Expenses - Extra Cap (Max Day)	24,997	MAX_DAY	-	3,871	-	-	-	3,871
626.0	Miscellaneous Expenses - Extra Cap (Max Hour)	50,163	MAX_HOUR	-	12,063	-	-	-	12,063
631.0	Maintenance of Structures and Improvements - Base	29,266	BASE_COST	190	-	-	-	-	190
631.0	Maintenance of Structures and Improvements - Extra Cap (Max Day)	32,408	MAX_DAY	-	5,019	-	-	-	5,019
631.0	Maintenance of Structures and Improvements	65,035	MAX_HOUR	-	15,640	-	-	-	15,640
	Sub-total	1,938,676		7,604	153,397	-	-	-	161,001
Production - Water Treatment Operations and Maintenance Expense									
641.0	Chemicals	908,981	BASE_COST	5,901	-	-	-	-	5,901
642.0	Operation Labor and Expenses - Base	192,031	BASE_COST	1,247	-	-	-	-	1,247
642.0	Operation Labor and Expenses - Extra Cap (Max Day)	212,643	MAX_DAY	-	32,931	-	-	-	32,931
643.0	Miscellaneous Expenses - Base	(80,686)	BASE_COST	(524)	-	-	-	-	(524)
643.0	Miscellaneous Expenses - Extra Cap (Max Day)	(89,346)	MAX_DAY	-	(13,837)	-	-	-	(13,837)
652.0	Maintenance of Water Treatment Equipment - Base	77,080	BASE_COST	500	-	-	-	-	500
652.0	Maintenance of Water Treatment Equipment - Extra Cap (Max Day)	85,354	MAX_DAY	-	13,218	-	-	-	13,218
	Sub-total	1,684,196		9,579	32,313	-	-	-	41,892
Production - Other									
926.0	Employee Pension and Benefits	243,900	PRODOM	1,137	12,398	-	-	-	13,535
552 & 926	PRO FORMA Adjustments to Test Year	191,839	PRODOM	894	9,752	-	-	-	10,646
552 & 926	PRO FORMA Adjustments based on FIVE YEAR AVE	31,539	PRODOM	147	1,603	-	-	-	1,750
	Sub-total	467,277		2,178	23,753	-	-	-	25,930
	Total Production Expense	5,297,887		24,692	269,302	-	-	-	293,994

ACOS-6
Cost Classification and Allocation Results by Class

Acct. No.	Account Description	Amount	Alloc. Factor	Municipal Fire Protection					TOTAL
				BASE	EXTRA	CUS	FIRE_HYD	REV	
Transmission & Distribution O&M Expenses									
660.0	Operation Supervision and Engineering	453,240	TDOPER	329	35,811	-	-	-	36,140
662.0	Transmission & Distribution Lines Expenses - Base	47,274	BASE_COST	307	-	-	-	-	307
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Day)	52,348	MAX_DAY	-	8,107	-	-	-	8,107
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Hour)	105,050	MAX_HOUR	-	25,263	-	-	-	25,263
663.0	Meter Expenses	199,593	METERS	-	-	-	-	-	-
664.0	Customer Installations Expenses	18,080	SERV	-	-	-	-	-	-
665.0	Miscellaneous Expenses	(596)	TDOPER	(0)	(47)	-	-	-	(48)
673.0	Maintenance of Transmission and Distribution Mains - Base	170,815	BASE_COST	1,109	-	-	-	-	1,109
673.0	Maintenance of Transmission and Distribution Mains - Extra Cap (Max Day)	189,150	MAX_DAY	-	29,293	-	-	-	29,293
673.0	Maintenance of Transmission and Distribution Mains - Extra Cap (Max Hour)	379,582	MAX_HOUR	-	91,283	-	-	-	91,283
675.0	Maintenance of Services	294,871	SERV	-	-	-	-	-	-
676.0	Maintenance of Meters	14,214	METERS	-	-	-	-	-	-
677.0	Maintenance of Hydrants	133,729	FIRE	-	-	-	133,729	-	133,729
921	Office Supplies and Other Expenses	112,628	OMXPAG	220	10,902	1	2,540	-	13,663
926	Employee Pension and Benefits	378,515	LABOR	893	33,421	3	8,015	-	42,332
950.0	Maintenance of General Plant	126,129	OMXPAG	246	12,209	1	2,845	-	15,301
.926,950	PRO FORMA Adjustments to Test Year	98,367	TDOM	112	9,021	0	5,654	-	14,787
	Sub-total	2,946,706		3,352	270,225	6	169,384	-	442,967
Engineering Expenses									
660.0	Operation Supervision and Engineering	1,211,076	ENGOM	1,816	197,455	-	-	-	199,271
662.0	Transmission & Distribution Lines Expenses	17,709	BASE_COST	115	-	-	-	-	115
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Day)	19,610	MAX_DAY	-	3,037	-	-	-	3,037
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Hour)	39,352	MAX_HOUR	-	9,464	-	-	-	9,464
660-662	PRO FORMA Adjustments to Test Year	11,317	ENGOM	17	1,845	-	-	-	1,862
	Sub-total	1,299,064		1,948	211,801	-	-	-	213,749
Customer Account									
902.0	Meter Reading Expenses	118,991	CUST_METERS	-	-	-	-	-	-
903.0	Customer Records and Collection Expenses	322,306	BILLS	-	-	56	-	-	56
904.0	Uncollectible Accounts	48,493	CUSTS	-	-	8	-	-	8
902-904	PRO FORMA Adjustments to Test Year	9,700	CUSTOM	38	768	-	-	-	806
	Sub-total	499,489		38	768	64	-	-	870
Administrative and General Expenses									
920	Administrative and General Salaries	2,949,490	OMXPAG	5,749	285,508	27	66,529	-	357,814
921	Office Supplies and Other Expenses	518,725	OMXPAG	1,011	50,212	5	11,700	-	62,929
922	Administrative Expenses Transferred-Cr.	(1,622,715)	OMXPAG	(3,163)	(157,078)	(15)	(36,602)	-	(196,858)
923	Outside Services Employed	385,360	OMXPAG	751	37,303	4	8,692	-	46,750
924	Property Insurance	487,967	PLANT	949	53,512	-	10,978	-	65,439
926	Employee Pension and Benefits	3,967,529	LABOR	9,358	350,314	35	84,013	-	443,720
928	Regulatory Commission Expenses	105,678	OMXPAG	206	10,230	1	2,384	-	12,820
930	Miscellaneous General Expenses	154,019	OMXPAG	300	14,909	1	3,474	-	18,685
950.0	Maintenance of General Plant	634,318	OMXPAG	1,236	61,401	6	14,308	-	76,952
920-950	A&G PRO FORMA Adjustments to Test Year	551,328	LABOR	1,300	48,680	5	11,674	-	61,659
930.0	Miscellaneous General Expenses	(3,288,063)	OMXPAG	(6,409)	(318,282)	(31)	(74,166)	-	(398,888)
930.0	PRO FORMA Adjustments to Test Year	(147,764)	OMXPAG	(288)	(14,303)	(1)	(3,333)	-	(17,926)
	Sub-total	4,695,872		11,001	422,406	37	99,652	-	533,096
TOTAL O & M EXPENSES		14,739,018		41,031	1,174,502	107	269,036	-	1,484,675

ACOS-6
Cost Classification and Allocation Results by Class

Acct. No.	Account Description	Amount	Alloc. Factor	Municipal Fire Protection					TOTAL
				BASE	EXTRA	CUS	FIRE_HYD	REV	
Labor Expense									
-	Salaries and Wages								
~	Production	1,774,985	PRODOM	8,273	90,226	-	-	-	98,499
~	Transmission and Distribution and Customer Accounts	2,235,577	TDCUSOM	2,199	175,795	45	109,881	-	287,921
~	Engineering	1,178,567	ENGOM	1,767	192,155	-	-	-	193,922
	Sub-total	5,189,129		12,239	458,176	45	109,881	-	580,342
	TOTAL O & M LABOR EXP.	5,189,129		12,239	458,176	45	109,881	-	580,342
Amortization Expense									
407.0	Amortization Expense	415,268	NET_PLANT_IN'	812	46,448	-	8,340	-	55,601
	Sub-total	415,268		812	46,448	-	8,340	-	55,601
	TOTAL DEPRECIATION EXPENSES	415,268		812	46,448	-	8,340	-	55,601
Taxes Other Than Income Taxes									
408.0	Payroll Taxes	698,087	LABOR	1,647	61,638	6	14,782	-	78,073
408.0	Property Taxes	4,547,936	PLANT	8,845	498,741	-	102,317	-	609,903
	Sub-total	5,246,023		10,491	560,379	6	117,100	-	687,976
	TOTAL TAXES OTHER THAN INCOME TAX	5,246,023		10,491	560,379	6	117,100	-	687,976
City Bond Fixed Revenue Requirement (CBFRR)									
~	City Bond Fixed Revenue Requirement (CBFRR)	7,729,032	NET_PLANT_IN'	15,121	864,496	-	155,230	-	1,034,846
	TOTAL	7,729,032		15,121	864,496	-	155,230	-	1,034,846
Income Taxes									
-	Tax Expense	103,249	NET_PLANT_IN'	202	11,548	-	2,074	-	13,824
	TOTAL	103,249		202	11,548	-	2,074	-	13,824
Debt Service Revenue Requirement									
~	Debt Service Revenue Requirement (DSRR 1.0)	6,999,023	NET_PLANT_IN'	13,692	782,844	-	140,568	-	937,105
	TOTAL	7,698,925		15,062	861,128	-	154,625	-	1,030,815
Operating Revenues									
461.0	Water Sales	29,985,479	REVENUE	-	-	-	-	3,444,078	3,444,078
466.0	Sales for Resale	3,321	REVENUE	-	-	-	-	381	381
471-474	Other Operating Revenue	417,391	REVENUE	-	-	-	-	47,941	47,941
	Sub-total	30,406,191		-	-	-	-	3,492,401	3,492,401
	TOTAL	30,406,191		-	-	-	-	3,492,401	3,492,401

ACOS-6
Cost Classification and Allocation Results by Class

Acct. No.	Account Description	Amount	Alloc. Factor	Private Fire Protection					TOTAL
				BASE	EXTRA	CUS	FIRE_HYD	REV	
Intangible Plant									
301.0	Organizational Expense	28,856	STTDPLT	20	1,629	217	-	-	1,867
302.0	Franchise & Consents	229,132	STTDPLT	159	12,936	1,727	-	-	14,822
	Sub-total	257,988		179	14,565	1,944	-	-	16,689
Source of Supply and Pumping Plant									
303.0	Land Rights - Base	1,033,582	BASE_COST	2,396	-	-	-	-	2,396
303.0	Land Rights - Extra Cap (Max Day)	1,144,524	MAX_DAY	-	65,736	-	-	-	65,736
304.0	Structures and Improvements - Base	20,921,962	BASE_COST	48,506	-	-	-	-	48,506
304.0	Structures and Improvements - Extra Cap (Max Day)	23,167,668	MAX_DAY	-	1,330,647	-	-	-	1,330,647
305.0	Collecting & Impounding Reservoirs	4,991,892	BASE_COST	11,573	-	-	-	-	11,573
306.0	Lake, River & Other Intake - Base	10,555	BASE_COST	24	-	-	-	-	24
306.0	Lake, River & Other Intake - Extra Cap (Max Day)	11,688	MAX_DAY	-	671	-	-	-	671
307.0	Wells and Springs - Base	669,627	BASE_COST	1,552	-	-	-	-	1,552
307.0	Wells and Springs - Extra Cap (Max Day)	741,503	MAX_DAY	-	42,589	-	-	-	42,589
308.0	Infiltration Galleries and Tunnels - Base	732	BASE_COST	2	-	-	-	-	2
308.0	Infiltration Galleries and Tunnels - Extra Cap (Max Day)	811	MAX_DAY	-	47	-	-	-	47
309.0	Supply Mains - Base	1,777,408	BASE_COST	4,121	-	-	-	-	4,121
309.0	Supply Mains - Extra Cap (Max Day)	1,968,190	MAX_DAY	-	113,044	-	-	-	113,044
310.0	Power Generation Equipment - Base	294,625	BASE_COST	683	-	-	-	-	683
310.0	Power Generation Equipment - Extra Cap (Max Day)	326,249	MAX_DAY	-	18,738	-	-	-	18,738
310.0	Power Generation Equipment - Extra Cap (Max Hour)	654,708	MAX_HOUR	-	97,181	-	-	-	97,181
311.0	Pumping Equipment - Base	1,492,063	BASE_COST	3,459	-	-	-	-	3,459
311.0	Pumping Equipment - Extra Cap (Max Day)	1,652,216	MAX_DAY	-	94,896	-	-	-	94,896
311.0	Pumping Equipment - Extra Cap (Max Hour)	3,315,628	MAX_HOUR	-	492,154	-	-	-	492,154
	Sub-total	64,175,631		72,317	2,255,703	-	-	-	2,328,020
Water Treatment Plant									
320.0	Water Treatment Plant Equipment - Base	8,559,529	BASE_COST	19,845	-	-	-	-	19,845
320.0	Water Treatment Plant Equipment - Extra Cap (Max Day)	9,478,285	MAX_DAY	-	544,390	-	-	-	544,390
	Sub-total	18,037,813		19,845	544,390	-	-	-	564,235

ACOS-6
Cost Classification and Allocation Results by Class

Acct. No.	Account Description	Amount	Alloc. Factor	Private Fire Protection					TOTAL
				BASE	EXTRA	CUS	FIRE_HYD	REV	
Transmission & Distribution Plant									
330.0	Distribution Reservoirs and Standpipes - Base	1,953,818	BASE_COST	4,530	-	-	-	-	4,530
330.0	Distribution Reservoirs and Standpipes - Extra Cap (Max Hour)	6,505,266	MAX_HOUR	-	965,606	-	-	-	965,606
331.0	Transmission and Distribution Mains - Base	19,893,956	BASE_COST	46,122	-	-	-	-	46,122
331.0	Transmission and Distribution Mains - Extra Cap (Max Day)	22,029,318	MAX_DAY	-	1,265,266	-	-	-	1,265,266
331.0	Transmission and Distribution Mains - Extra Cap (Max Hour)	44,207,897	MAX_HOUR	-	6,561,979	-	-	-	6,561,979
333.0	Services	17,180,643	SERV	-	-	1,546,069	-	-	1,546,069
334.0	Meters and Meter Installations	6,849,453	METERS	-	-	-	-	-	-
335.0	Hydrants	4,615,836	FIRE	-	-	-	-	-	-
339.0	Other Plant and Miscellaneous Eq.	419,801	TDPLT	173	29,953	5,267	-	-	35,392
	Sub-total	123,655,988		50,825	8,822,803	1,551,336	-	-	10,424,964
Other Plant									
~	CWIP	1,754,568	PLANT	1,219	99,059	13,222	-	-	113,499
	Sub-total	1,754,568		1,219	99,059	13,222	-	-	113,499
General Plant									
340.0	Office Furniture and Equipment	528,237	STTDPLT	367	29,823	3,981	-	-	34,170
341.0	Transportation Equipment	3,755,588	STTDPLT	2,608	212,032	28,300	-	-	242,940
343.0	Tools, Shop and Garage Equipment	732,821	STTDPLT	509	41,373	5,522	-	-	47,404
344.0	Laboratory Equipment	226,761	STTDPLT	157	12,802	1,709	-	-	14,669
345.0	Power Operated Equipment	465,933	STTDPLT	324	26,305	3,511	-	-	30,140
346.0	Communication Equipment	1,047,226	STTDPLT	727	59,124	7,891	-	-	67,743
347.0	Computer Equipment	8,416,613	STTDPLT	5,846	475,182	63,424	-	-	544,451
348.0	Other Tangible Equipment	737,171	STTDPLT	512	41,619	5,555	-	-	47,686
-	Sub-total	15,910,350		11,051	898,260	119,893	-	-	1,029,204
TOTAL PLANT-IN-SERVICE		223,792,339		155,435	12,634,781	1,686,394	-	-	14,476,610

Acct. No.	Account Description	Amount	Alloc. Factor	Private Fire Protection					TOTAL
				BASE	EXTRA	CUS	FIRE_HYD	REV	
Accumulated Reserve for Depreciation									
Intangible Plant									
301.0	Organizational Expense	(21,979)	STTDPLT	(15)	(1,241)	(166)	-	-	(1,422)
302.0	Franchise & Consents	(188,253)	STTDPLT	(131)	(10,628)	(1,419)	-	-	(12,178)
	Sub-total	(210,232)		(146)	(11,869)	(1,584)	-	-	(13,599)
Source of Supply and Pumping Plant									
303.0	Land Rights - Base	-	BASE_COST	-	-	-	-	-	-
303.0	Land Rights - Extra Cap (Max Day)	-	MAX_DAY	-	-	-	-	-	-
304.0	Structures and Improvements - Base	(7,644,525)	BASE_COST	(17,723)	-	-	-	-	(17,723)
304.0	Structures and Improvements - Extra Cap (Max Day)	(8,465,067)	MAX_DAY	-	(486,196)	-	-	-	(486,196)
305.0	Collecting & Impounding Reservoirs	(1,109,126)	BASE_COST	(2,571)	-	-	-	-	(2,571)
306.0	Lake, River & Other Intake - Base	(2,920)	BASE_COST	(7)	-	-	-	-	(7)
306.0	Lake, River & Other Intake - Extra Cap (Max Day)	(3,233)	MAX_DAY	-	(186)	-	-	-	(186)
307.0	Wells and Springs - Base	(234,055)	BASE_COST	(543)	-	-	-	-	(543)
307.0	Wells and Springs - Extra Cap (Max Day)	(259,178)	MAX_DAY	-	(14,886)	-	-	-	(14,886)
308.0	Infiltration Galleries and Tunnels - Base	(274)	BASE_COST	(1)	-	-	-	-	(1)
308.0	Infiltration Galleries and Tunnels - Extra Cap (Max Day)	(304)	MAX_DAY	-	(17)	-	-	-	(17)
309.0	Supply Mains - Base	(72,290)	BASE_COST	(168)	-	-	-	-	(168)
309.0	Supply Mains - Extra Cap (Max Day)	(80,050)	MAX_DAY	-	(4,598)	-	-	-	(4,598)
310.0	Power Generation Equipment - Base	(114,432)	BASE_COST	(265)	-	-	-	-	(265)
310.0	Power Generation Equipment - Extra Cap (Max Day)	(126,715)	MAX_DAY	-	(7,278)	-	-	-	(7,278)
310.0	Power Generation Equipment - Extra Cap (Max Hour)	(254,289)	MAX_HOUR	-	(37,745)	-	-	-	(37,745)
311.0	Pumping Equipment - Base	(809,074)	BASE_COST	(1,876)	-	-	-	-	(1,876)
311.0	Pumping Equipment - Extra Cap (Max Day)	(895,917)	MAX_DAY	-	(51,457)	-	-	-	(51,457)
311.0	Pumping Equipment - Extra Cap (Max Hour)	(1,797,905)	MAX_HOUR	-	(266,871)	-	-	-	(266,871)
	Sub-total	(21,869,355)		(23,153)	(869,234)	-	-	-	(892,388)
Water Treatment Plant									
320.0	Water Treatment Plant Equipment - Base	(3,341,864)	BASE_COST	(7,748)	-	-	-	-	(7,748)
320.0	Water Treatment Plant Equipment - Extra Cap (Max Day)	(3,700,571)	MAX_DAY	-	(212,544)	-	-	-	(212,544)
	Sub-total	(7,042,435)		(7,748)	(212,544)	-	-	-	(220,292)
Transmission & Distribution Plant									
330.0	Distribution Reservoirs and Standpipes - Base	(845,319)	BASE_COST	(1,960)	-	-	-	-	(1,960)
330.0	Distribution Reservoirs and Standpipes - Extra Cap (Max Hour)	(2,814,503)	MAX_HOUR	-	(417,769)	-	-	-	(417,769)
331.0	Transmission and Distribution Mains - Base	(4,870,949)	BASE_COST	(11,293)	-	-	-	-	(11,293)
331.0	Transmission and Distribution Mains - Extra Cap (Max Day)	(5,393,783)	MAX_DAY	-	(309,795)	-	-	-	(309,795)
331.0	Transmission and Distribution Mains - Extra Cap (Max Hour)	(10,824,113)	MAX_HOUR	-	(1,606,672)	-	-	-	(1,606,672)
333.0	Services	(6,265,157)	SERV	-	-	(563,795)	-	-	(563,795)
334.0	Meters and Meter Installations	(2,744,466)	METERS	-	-	-	-	-	-
335.0	Hydrants	(1,858,054)	FIRE	-	-	-	-	-	-
339.0	Other Plant and Miscellaneous Eq.	(127,771)	TDPLT	(53)	(9,116)	(1,603)	-	-	(10,772)
	Sub-total	(35,744,116)		(13,305)	(2,343,353)	(565,398)	-	-	(2,922,056)

ACOS-6
Cost Classification and Allocation Results by Class

Acct. No.	Account Description	Amount	Alloc. Factor	Private Fire Protection					TOTAL
				BASE	EXTRA	CUS	FIRE_HYD	REV	
General Plant									
340.0	Office Furniture and Equipment	(475,488)	STTDPLT	(330)	(26,845)	(3,583)	-	-	(30,758)
341.0	Transportation Equipment	(1,417,751)	STTDPLT	(985)	(80,043)	(10,684)	-	-	(91,711)
343.0	Tools, Shop and Garage Equipment	(322,028)	STTDPLT	(224)	(18,181)	(2,427)	-	-	(20,831)
344.0	Laboratory Equipment	(97,128)	STTDPLT	(67)	(5,484)	(732)	-	-	(6,283)
345.0	Power Operated Equipment	(250,484)	STTDPLT	(174)	(14,142)	(1,888)	-	-	(16,203)
346.0	Communication Equipment	(496,428)	STTDPLT	(345)	(28,027)	(3,741)	-	-	(32,113)
347.0	Computer Equipment	(4,845,441)	STTDPLT	(3,365)	(273,562)	(36,513)	-	-	(313,440)
348.0	Other Tangible Equipment	(335,390)	STTDPLT	(233)	(18,935)	(2,527)	-	-	(21,696)
348.0	Other	(1,212)	STTDPLT	(1)	(68)	(9)	-	-	(78)
	Sub-total	(8,241,350)		(5,724)	(465,287)	(62,103)	-	-	(533,114)
	ACCUM DEPREC: COST OF REMOVAL	5,449,811	RESERVE	3,733	290,897	46,895	-	-	341,525
	ACCUMULATED DEPREC: GAIN/LOSS	6,142,905	RESERVE	4,208	327,892	52,859	-	-	384,959
	THEORETICAL DEP RESEVE-2007	3,531,600	RESERVE	2,419	188,508	30,389	-	-	221,316
	Sub-total	15,124,317		10,360	807,297	130,144	-	-	947,800
	TOTAL DEPRECIATION ACCRUAL	(57,983,171)		(39,717)	(3,094,991)	(498,942)	-	-	(3,633,649)
	NET PLANT (including CIAC)	165,809,168		115,718	9,539,790	1,187,453	-	-	10,842,961
Plant Adjustments									
Adjustments									
271-272	Net CIAC	(31,657,629)	PLANT	(21,988)	(1,787,314)	(238,557)	-	-	(2,047,859)
	Sub-total	(31,657,629)		(21,988)	(1,787,314)	(238,557)	-	-	(2,047,859)
	TOTAL CIAC	(31,657,629)		(21,988)	(1,787,314)	(238,557)	-	-	(2,047,859)
	TOTAL NET PLANT	134,151,539		93,730	7,752,476	948,896	-	-	8,795,102

Acct. No.	Account Description	Amount	Alloc. Factor	Private Fire Protection					TOTAL
				BASE	EXTRA	CUS	FIRE_HYD	REV	
EXPENSES									
O & M Expenses									
Production - Source of Supply									
601.0	Operation Labor and Expenses - Base	32,680	BASE_COST	76	-	-	-	-	76
601.0	Operation Labor and Expenses - Extra Cap (Max Day)	36,188	MAX_DAY	-	2,078	-	-	-	2,078
602.0	Purchased Water	472,407	BASE_COST	1,095	-	-	-	-	1,095
603.0	Miscellaneous Expenses - Base	7,083	BASE_COST	16	-	-	-	-	16
603.0	Miscellaneous Expenses - Extra Cap (Max Day)	7,843	MAX_DAY	-	450	-	-	-	450
610.0	Maintenance Supervision and Engineering - Base	309,175	BASE_COST	717	-	-	-	-	717
610.0	Maintenance Supervision and Engineering - Extra Cap (Max Day)	342,361	MAX_DAY	-	19,664	-	-	-	19,664
	Sub-total	1,207,738		1,904	22,193	-	-	-	24,097
Production - Pumping Expenses									
623.0	Fuel or Power Purchased for Pumping - Base	989,673	BASE_COST	2,294	-	-	-	-	2,294
623.0	Fuel or Power Purchased for Pumping - Extra Cap (Max Day)	162,632	MAX_DAY	-	9,341	-	-	-	9,341
624.0	Pumping Labor and Expenses - Base	66,716	BASE_COST	155	-	-	-	-	155
624.0	Pumping Labor and Expenses - Extra Cap (Max Day)	73,877	MAX_DAY	-	4,243	-	-	-	4,243
624.0	Pumping Labor and Expenses - Extra Cap (Max Hour)	148,254	MAX_HOUR	-	22,006	-	-	-	22,006
626.0	Miscellaneous Expenses - Base	22,574	BASE_COST	52	-	-	-	-	52
626.0	Miscellaneous Expenses - Extra Cap (Max Day)	24,997	MAX_DAY	-	1,436	-	-	-	1,436
626.0	Miscellaneous Expenses - Extra Cap (Max Hour)	50,163	MAX_HOUR	-	7,446	-	-	-	7,446
631.0	Maintenance of Structures and Improvements - Base	29,266	BASE_COST	68	-	-	-	-	68
631.0	Maintenance of Structures and Improvements - Extra Cap (Max Day)	32,408	MAX_DAY	-	1,861	-	-	-	1,861
631.0	Maintenance of Structures and Improvements	65,035	MAX_HOUR	-	9,653	-	-	-	9,653
	Sub-total	1,938,676		2,716	80,803	-	-	-	83,519
Production - Water Treatment Operations and Maintenance Expense									
641.0	Chemicals	908,981	BASE_COST	2,107	-	-	-	-	2,107
642.0	Operation Labor and Expenses - Base	192,031	BASE_COST	445	-	-	-	-	445
642.0	Operation Labor and Expenses - Extra Cap (Max Day)	212,643	MAX_DAY	-	12,213	-	-	-	12,213
643.0	Miscellaneous Expenses - Base	(80,686)	BASE_COST	(187)	-	-	-	-	(187)
643.0	Miscellaneous Expenses - Extra Cap (Max Day)	(89,346)	MAX_DAY	-	(5,132)	-	-	-	(5,132)
652.0	Maintenance of Water Treatment Equipment - Base	77,080	BASE_COST	179	-	-	-	-	179
652.0	Maintenance of Water Treatment Equipment - Extra Cap (Max Day)	85,354	MAX_DAY	-	4,902	-	-	-	4,902
	Sub-total	1,684,196		3,421	11,984	-	-	-	15,405
Production - Other									
926.0	Employee Pension and Benefits	243,900	PRODOM	406	5,805	-	-	-	6,211
352 & 926	PRO FORMA Adjustments to Test Year	191,839	PRODOM	319	4,566	-	-	-	4,886
352 & 926	PRO FORMA Adjustments based on FIVE YEAR AVE	31,539	PRODOM	52	751	-	-	-	803
	Sub-total	467,277		778	11,122	-	-	-	11,900
	Total Production Expense	5,297,887	-	8,819	126,102	-	-	-	134,920

Acct. No.	Account Description	Amount	Alloc. Factor	Private Fire Protection					TOTAL
				BASE	EXTRA	CUS	FIRE_HYD	REV	
Transmission & Distribution O&M Expenses									
660.0	Operation Supervision and Engineering	453,240	TDOPER	118	19,960	1,746	-	-	21,824
662.0	Transmission & Distribution Lines Expenses - Base	47,274	BASE_COST	110	-	-	-	-	110
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Day)	52,348	MAX_DAY	-	3,007	-	-	-	3,007
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Hour)	105,050	MAX_HOUR	-	15,593	-	-	-	15,593
663.0	Meter Expenses	199,593	METERS	-	-	-	-	-	-
664.0	Customer Installations Expenses	18,080	SERV	-	-	1,627	-	-	1,627
665.0	Miscellaneous Expenses	(596)	TDOPER	(0)	(26)	(2)	-	-	(29)
673.0	Maintenance of Transmission and Distribution Mains - Base	170,815	BASE_COST	396	-	-	-	-	396
673.0	Maintenance of Transmission and Distribution Mains - Extra Cap (Max Day)	189,150	MAX_DAY	-	10,864	-	-	-	10,864
673.0	Maintenance of Transmission and Distribution Mains - Extra Cap (Max Hour)	379,582	MAX_HOUR	-	56,343	-	-	-	56,343
675.0	Maintenance of Services	294,871	SERV	-	-	26,535	-	-	26,535
676.0	Maintenance of Meters	14,214	METERS	-	-	-	-	-	-
677.0	Maintenance of Hydrants	133,729	FIRE	-	-	-	-	-	-
921	Office Supplies and Other Expenses	112,628	OMXPAG	78	5,767	756	-	-	6,601
926	Employee Pension and Benefits	378,515	LABOR	319	17,976	2,384	-	-	20,679
950.0	Maintenance of General Plant	126,129	OMXPAG	88	6,458	846	-	-	7,392
926.950	PRO FORMA Adjustments to Test Year	98,367	TDOM	40	4,983	1,291	-	-	6,314
	Sub-total	2,946,706		1,197	149,264	38,678	-	-	189,139
Engineering Expenses									
660.0	Operation Supervision and Engineering	1,211,076	ENGOM	649	110,058	0	-	-	110,706
662.0	Transmission & Distribution Lines Expenses	17,709	BASE_COST	41	-	-	-	-	41
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Day)	19,610	MAX_DAY	-	1,126	-	-	-	1,126
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Hour)	39,352	MAX_HOUR	-	5,841	-	-	-	5,841
660-662	PRO FORMA Adjustments to Test Year	11,317	ENGOM	6	1,028	0	-	-	1,035
	Sub-total	1,299,064		696	118,054	0	-	-	118,749
Customer Account									
902.0	Meter Reading Expenses	118,991	CUST_METERS	-	-	-	-	-	-
903.0	Customer Records and Collection Expenses	322,306	BILLS	-	-	10,170	-	-	10,170
904.0	Uncollectible Accounts	48,493	CUSTS	-	-	1,530	-	-	1,530
902-904	PRO FORMA Adjustments to Test Year	9,700	CUSTOM	14	404	-	-	-	418
	Sub-total	499,489		14	404	11,701	-	-	12,119
Administrative and General Expenses									
920	Administrative and General Salaries	2,949,490	OMXPAG	2,053	151,013	19,787	-	-	172,854
921	Office Supplies and Other Expenses	518,725	OMXPAG	361	26,559	3,480	-	-	30,400
922	Administrative Expenses Transferred-Cr.	(1,622,715)	OMXPAG	(1,130)	(83,083)	(10,886)	-	-	(95,099)
923	Outside Services Employed	385,360	OMXPAG	268	19,730	2,585	-	-	22,584
924	Property Insurance	487,967	PLANT	339	27,549	3,677	-	-	31,565
926	Employee Pension and Benefits	3,967,529	LABOR	3,342	188,426	24,988	-	-	216,756
928	Regulatory Commission Expenses	105,678	OMXPAG	74	5,411	709	-	-	6,193
930	Miscellaneous General Expenses	154,019	OMXPAG	107	7,886	1,033	-	-	9,026
950.0	Maintenance of General Plant	634,318	OMXPAG	442	32,477	4,255	-	-	37,174
920-950	A&G PRO FORMA Adjustments to Test Year	551,328	LABOR	464	26,184	3,472	-	-	30,120
930.0	Miscellaneous General Expenses	(3,288,063)	OMXPAG	(2,289)	(168,348)	(22,059)	-	-	(192,696)
930.0	PRO FORMA Adjustments to Test Year	(147,764)	OMXPAG	(103)	(7,565)	(991)	-	-	(8,660)
	Sub-total	4,695,872		3,929	226,239	30,051	-	-	260,219
	TOTAL O & M EXPENSES	14,739,018		14,654	620,062	80,430	-	-	715,146

Acct. No.	Account Description	Amount	Alloc. Factor	Private Fire Protection					TOTAL
				BASE	EXTRA	CUS	FIRE_HYD	REV	
Labor Expense									
-	Salaries and Wages								
~	Production	1,774,985	PRODOM	2,955	42,249	-	-	45,203	
~	Transmission and Distribution and Customer Accounts	2,235,577	TDCUSOM	785	97,091	32,681	-	130,558	
~	Engineering	1,178,567	ENGOM	631	107,103	0	-	107,734	
	Sub-total	5,189,129		4,371	246,443	32,681	-	283,495	
	TOTAL O & M LABOR EXP.	5,189,129		4,371	246,443	32,681	-	283,495	
Amortization Expense									
407.0	Amortization Expense	415,268	NET_PLANT_IN	290	23,998	2,937	-	27,225	
	Sub-total	415,268		290	23,998	2,937	-	27,225	
	TOTAL DEPRECIATION EXPENSES	415,268		290	23,998	2,937	-	27,225	
Taxes Other Than Income Taxes									
408.0	Payroll Taxes	698,087	LABOR	588	33,154	4,397	-	38,138	
408.0	Property Taxes	4,547,936	PLANT	3,159	256,766	34,271	-	294,196	
	Sub-total	5,246,023		3,747	289,919	38,668	-	332,334	
	TOTAL TAXES OTHER THAN INCOME TAX	5,246,023		3,747	289,919	38,668	-	332,334	
City Bond Fixed Revenue Requirement (CBFRR)									
~	City Bond Fixed Revenue Requirement (CBFRR)	7,729,032	NET_PLANT_IN	5,400	446,653	54,670	-	506,723	
	TOTAL	7,729,032		5,400	446,653	54,670	-	506,723	
Income Taxes									
-	Tax Expense	103,249	NET_PLANT_IN	72	5,967	730	-	6,769	
	TOTAL	103,249		72	5,967	730	-	6,769	
Debt Service Revenue Requirement									
~	Debt Service Revenue Requirement (DSRR 1.0)	6,999,023	NET_PLANT_IN	4,890	404,466	49,506	-	458,863	
	TOTAL	7,698,925		5,379	444,913	54,457	-	504,749	
Operating Revenues									
461.0	Water Sales	29,985,479	REVENUE	-	-	-	1,211,418	1,211,418	
466.0	Sales for Resale	3,321	REVENUE	-	-	-	134	134	
471-474	Other Operating Revenue	417,391	REVENUE	-	-	-	16,863	16,863	
	Sub-total	30,406,191		-	-	-	1,228,415	1,228,415	
	TOTAL	30,406,191		-	-	-	1,228,415	1,228,415	

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	Proposed Total Revenue Requirement	\$ 35,510,803						
2	Proposed Municipal Fire Revenue	\$ 4,259,415						
3	Proposed Private Fire Revenue	\$ 2,075,949						
4	Special Contract Fixed Fee Revenue	\$ 606,443						
5	Collect from GM Rates and Contract Volumetric Rates	\$ 28,568,996						
6	GM Rate Increase Required	7.8%						
7	Contract Customer Meter Charge Revenues							
			Anheuser-Busch	Hudson	Pennichuck East	Milford	Tyngsboro	
8	Meter Size - Meter 1		6"		1"		6"	
9	Meter Size - Meter 2		6"				n/a	
10	Current Meter Charge - Meter 1		\$1,002.35		\$38.75		\$42.31	
11	Current Meter Charge - Meter 2		\$1,002.35					
12	Proposed Meter Charge - Meter 1		\$1,081.00		\$41.79		\$45.63	
13	Proposed Meter Charge - Meter 2		\$1,081.00					
14	Pro Forma TY Current Meter Charge Revenue		\$24,056	\$0	\$465	\$0	\$508	\$25,029
15	Proposed Meter Charge Revenue		\$25,944	\$0	\$501	\$0	\$548	\$26,993
16	Volumetric Revenue							
			General Metered	Anheuser-Busch	Hudson	Pennichuck East	Milford	Tyngsboro
17	Volume (CCF)		4,447,137	408,795	32,411	146,390	37,993	145,893
18	Current Rate (\$ per CCF)		\$3.660	\$1.062	\$2.325	\$1.264	\$2.303	\$2.294
19	Proposed Rate (\$ per CCF)		\$3.95	\$1.145	\$2.507	\$1.363	\$2.484	\$2.474
20	Pro Forma TY Five Year Ave. Volumetric Revenue		\$16,276,521	\$434,140	\$75,343	\$184,964	\$87,498	\$334,694
21	Proposed Volumetric Revenue		\$17,553,738	\$468,207	\$81,255	\$199,478	\$94,364	\$360,957
								\$18,758,000
22	GM Meter Revenue							
	Meter Size	Count	Current Rate	Proposed Rate	Proposed Monthly Revenue	Pro Forma TY Current Revenue	Proposed Annual Revenue	
23								
24	5/8"	26,010	\$22.58	\$24.35	\$633,392	\$7,047,670	\$7,600,699	
25	3/4"	556	\$32.50	\$35.05	\$19,488	\$216,840	\$233,855	
26	1"	591	\$52.35	\$56.46	\$33,367	\$371,266	\$400,399	
27	1 1/2"	447	\$102.02	\$110.03	\$49,181	\$547,235	\$590,177	
28	2"	277	\$167.02	\$180.13	\$49,895	\$555,174	\$598,739	
29	3"	58	\$306.28	\$330.31	\$19,158	\$213,171	\$229,898	
30	4"	10	\$505.15	\$544.79	\$5,448	\$60,618	\$65,375	
31	6"	5	\$1,002.35	\$1,081.00	\$5,405	\$60,141	\$64,860	
32	8"		\$1,599.15	\$1,724.64	\$0	\$0	\$0	
33	10"		\$2,295.22	\$2,475.33	\$0	\$0	\$0	
				Total	\$815,334	\$9,072,115	\$9,784,003	
34	Total TY Revenues with Five Year Pro Forma	\$ 31,101,191						
35	Total System Proposed Revenue Collected	\$ 35,510,803						
36	Total System Proposed Revenue to be Collected	\$ 35,510,803						

(A) Line No.	(B) Description	(C) Base	(D) Max Day	(E) Excess	(F) % Base	(F) % Excess
				C - B	B / C	1 - E
1	Base/Ex Cap - Max Day	9.10	19.18	10.08	47%	53%

(A) Description	(B) Base	(C) Max Hour	(D) Excess	(E) % Base	(F) % Excess	
				C - B	B / C	1 - E
2	Base/Ex Cap - Max Hour	9.10	39.41	30.31	23%	77%

(A) Description	(B) Base	(C) Max Day	(D) Max Hour	(E) Excess Day	(F) Excess Hour	(G) % Base	(H) % Excess Day	(I) % Excess Hour	
				C - B	D - C	B / D	E / D	F / D	
3	Base/Max Day/Max Hour	9.10	19.18	39.41	10.08	20.23	23%	26%	51%

	(A)	(B)	(C)	(D)
Line No.	Customer Class	Number of Customers	Number of Bills	Metered?
1	General Water	27,954	335,448	Y
2	Private Fire	911	10,932	N
3	Muni Fire	5	60	N
4	Total	28,870	346,440	

Line No.	(A) Customer Class	(B) 3/4" Equivalents	(C) Allocation Factor
1	General Water	30,302	91.2%
2	Private Fire	2,934	8.8%
3	Muni Fire	0	0.0%
4	Total	33,236	100.0%

	(A) Service Size	(B) Weighting Factor (3/4" =1)	(D) General Water		(E) Private Fire		(F) Muni Fire	
			(C) Service Count	(D) Weighing	(E) Service Count	(F) Weighing	(G) Service Count	(H) Weighing
5	3/4"	1.00	14,785	14,785	0	0		0
6	1"	1.02	10,363	10,575	0	0		0
7	1 1/2"	1.15	740	849	0	0		0
8	2"	1.23	1,162	1,431	37	46		0
9	3"	4.47	3	13	0	0		0
10	4"	4.47	488	2,183	134	600		0
11	6"	4.57	94	430	424	1,938		0
12	8"	1.15	0	0	294	337		0
13	10"	1.23	3	4	7	9		0
14	12"	4.47	7	31		0		0
15	16"	4.57	0	0	1	5		0
16	Totals	29	27,645	30,302	897	2,934	0	0

	(A) Meter Size	(B) Unit Cost
17	3/4"	\$ 2,975.50
18	1"	\$ 3,036.51
19	1 1/2"	\$ 3,414.18
20	2"	\$ 3,663.32
21	3"	\$ 13,313.22
22	4"	\$ 13,313.22
23	6"	\$ 13,601.67
24	8"	\$ 16,398.92
25	10"	\$ 19,561.62
26	12"	\$ 19,561.62
27	16"	\$ 29,342.43

Line No.	Customer Class	Annual Average		(C)	(D)	Max Day		(G)	(H)	Max Hour		(K)
		(A)	(B)			(E)	(F)			(I)	(J)	
		CCF	MGD	%	% Avg. Day	Amount MGD	Excess = (B) - (E)	%	% of Avg. Day	Amount MGD	Excess = (I) - (E)	%
1	General Water	4,402,399	9.02	99.12%	188%	16.96	7.94	78.77%	325%	29.32	12.36	61.11%
2	Municipal Fire	28,832	0.06	0.65%	0	1.62	1.56	15.49%	0	6.48	4.86	24.05%
3	Private Fire	10,297	0.02	0.23%	0	0.60	0.58	5.74%	0	3.60	3.00	14.84%
4	Total: Fire Service	39,130	0.08	0.88%	0	2.22	2.14	21.23%	0	10.09	7.87	38.89%
5	Grand Total	4,441,529	9.10	100.00%	1.88	19.18	10.08	100.00%	3.25	39.41	20.23	100.00%

2018 Test Year Billed Revenues Total Sales

	(A)	(B)	(C)	(D)	(E)
Line No.	Customer Class	General Water	Muni Fire	Private Fire	Total
1	Volumetric Charge	\$16,282,223			\$16,282,223
2	Meter Charge Revenue	\$9,002,557			\$9,002,557
3	Fixed Fee		\$3,444,078	\$1,211,418	\$4,655,497
4	Unbilled	\$45,014			
5	Total	\$25,329,794	\$3,444,078	\$1,211,418	\$29,940,277