

NHPUC Docket DW 20-187**Lakes Region Water Company - LRWC (w/o DS & WW) - Temporary Rates****Computation of Revenue Deficiency****For the Test Year Ended December 31, 2019**

	<u>Actual</u>	<u>Proforma</u>
Rate Base (Schedule 3)	\$3,333,037	\$3,333,037
Rate of Return (Schedule 4)	<u>8.6851%</u>	<u>8.6851%</u>
Operating Income Required	\$ 289,478	\$ 289,478
Net Operating Income (Schedule 1)	<u>267,806</u>	<u>289,478</u>
Operating Income Deficiency	\$ 21,672	\$ 0
Tax Effect	<u>-</u>	<u>-</u>
Revenue Deficiency	<u>\$ 21,672</u>	<u>\$ 0</u>

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Schedule 1

Lakes Region Water Company - LRWC (w/o DS & WW) - Temporary Rates

Statement of Income

Line No.	Account Title (Number) (a)	2019 Year End Balance (b)	Proforma Adjustments (c)	Proforma 2019 Year End Balance (d)	2018 Year End Balance (e)	2017 Year End Balance (f)
UTILITY OPERATING INCOME						
1	Water Sales	\$ 1,257,091	\$ 56,673	\$ 1,313,764	\$ 1,226,935	\$ 1,238,665
2	POASI	228,515	(17,747)	210,768	271,408	165,828
3	Total Water Sales	\$ 1,485,606	\$ 38,926	\$ 1,524,532	\$ 1,498,343	\$ 1,404,493
4	Miscellaneous Service Revenues	22,964		22,964	24,256	29,084
5	Other Water Revenue	(9,727)	25,110	15,383	79,549	46,355
6	Total Operating Revenues(400)	\$ 1,498,843	\$ 64,036	\$ 1,562,879	\$ 1,602,148	\$ 1,479,932
Operating Expenses:						
Operating and Maintenance Expense (401):						
7	Source of Supply	4,117		4,117	4,619	41,959
8	Pumping Expenses	109,180		109,180	117,943	80,318
9	Water Treatment Expense	36,700		36,700	23,132	18,006
10	Transmission and Distribution Expenses	212,995		212,995	165,052	132,520
11	Customer Accounts Expenses	60,055		60,055	49,916	75,436
12	Administrative and General Expenses	487,453		487,453	536,138	512,940
13	Total Operating Expenses	910,500	-	910,500	896,800	861,179
14	Depreciation Expense (403)	179,692		179,692	227,791	185,807
15	Amortization of Contribution in Aid of Construction (405)	(17,391)		(17,391)	(17,535)	(17,449)
16	Amortization of Utility Plant Acquisition Adjustment (406)	(5,708)		(5,708)	(7,215)	(6,460)
17	Amortization Expense-Other (407)					
18	Taxes Other Than Income (408.1-408.13)	94,964		94,964	93,360	81,605
19	Income Taxes (409.1, 410.1, 411.1, 412.1)	68,980	42,364	111,344	149,146	119,107
20	Total Operating Expenses	\$ 1,231,037	\$ 42,364	\$ 1,273,401	\$ 1,342,347	\$ 1,223,789
21	Net Operating Income (Loss)	267,806	21,672	289,478	259,801	256,143
22	Income From Utility Plant Leased to Others (413)					
23	Gains(Losses) From Disposition of Utility Property (414)				-	-
24	Net Water Utility Operating Income	\$ 267,806	\$ 21,672	\$ 289,478	\$ 259,801	\$ 256,143
OTHER INCOME AND DEDUCTIONS						
25	Revenues From Merchandising, Jobbing and Contract Work (415)	25,110	(25,110)	-	15,125	21,588
26	Costs and Expenses of Merchandising, Jobbing and Contract Work (416)					
27	Equity in Earnings of Subsidiary Companies (418)					
28	Interest and Dividend Income (419)	7,197		7,197	10,204	7,812
29	Allow. for funds Used During Construction (420)					
30	Nonutility Income (421)					
31	Gains (Losses) Form Disposition Nonutility Property (422)					
32	Miscellaneous Nonutility Expenses (426)	(536)		(536)	(2,611)	(1,977)
33	Total Other Income and Deductions	\$ 31,771	\$ (25,110)	\$ 6,661	\$ 22,718	\$ 27,423
TAXES APPLICABLE TO OTHER INCOME						
34	Taxes Other Than Income (408.2)					
35	Income Taxes (409.2, 410.2, 411.2, 412.2, 412.3)					
36	Total Taxes Applicable To Other Income					
INTEREST EXPENSE						
37	Interest Expense (427)	42,105		42,105	59,826	42,200
38	Amortization of Debt Discount & Expense (428)	1,822		1,822	1,382	1,382
39	Amortization of Premium on Debt (429)					
40	Total Interest Expense	\$ 43,927		\$ 43,927	\$ 61,208	\$ 43,582
41	Income Before Extraordinary Items	255,650	(3,438)	252,212	221,311	239,984
EXTRAORDINARY ITEMS						
42	Extraordinary Income (433)					
43	Extraordinary Deductions (434)					
44	Income Taxes, Extraordinary Items (409.3)					
45	Net Extraordinary Items					
46	NET INCOME (LOSS)	\$ 255,650	\$ (3,438)	\$ 252,212	\$ 221,311	\$ 239,984

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Schedule 1A

**Lakes Region Water Company - LRWC (w/o DS & WW) - Temporary Rates
Statement of Income - Proforma Adjustments****Operating Revenues****Water Sales**

1	2019 Test Year Proforma Water Sales - Special Contract	\$ 210,768
	2019 Test Year Actual Water Sales - Special Contract	228,515
	Proforma Adjustment	<u>\$ (17,747)</u>
	To adjust test year revenues for the 2019 proforma decrease of \$17,747 (\$210,768 - \$228,515) for POASI Special Contract.	
2	2019 Test Year Proforma	\$ 1,542,279
	2019 Test Year Actual Water Sales	1,485,606
	Proforma Adjustment	<u>\$ 56,673</u>
	To adjust test year revenues for the additional revenue needed in order for the Company to earn its rate of return and to recover its expenses.	
	Total Proforma Adjustment to Water Sales	<u>\$ 38,926</u>

Other Water Revenues

3	2019 Test Year Proforma Rate Case Expense Surcharge	\$ -
	2019 Test Year Actual Rate Case Expense Surcharge	-
	Proforma Adjustment	<u>\$ -</u>
	To adjust test year revenues for the elimination of rate case expense surcharge A like adjustment is made to regulatory commission expenses (see expense adj #7)	
4	2019 Test Year Proforma DW 18-056 Tax Savings Refund	\$ -
	2019 Test Year Actual DW 18-056 Tax Savings Refund	-
	Proforma Adjustment	<u>\$ -</u>
	To adjust test year revenues for the elimination of the DW 18-056 tax savings refund	
5	2019 Test Year Proforma - Revenue from Contract Work	\$ 25,110
	2019 Test Year Actual - Revenue from Contract Work	-
	Proforma Adjustment	<u>\$ 25,110</u>
	To add revenue from Contract Work to other Water Revenue	
	Total Proforma Adjustment to Other Water Revenues	<u>\$ 25,110</u>
	Total Proforma Adjustment to Operating Revenues	<u>\$ 64,036</u>

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Schedule 1B

**Lakes Region Water Company - LRWC (w/o DS & WW) - Temporary Rates
Statement of Income - Proforma Adjustments**

1	<u>Federal Income Taxes</u>	
	2019 Test Year Proforma (See Sch 1C)	\$ 65,021
	2019 Test Year Actual	39,715
	Proforma Adjustment	<u>\$ 25,306</u>
	To adjust test year expenses for the increase in taxable income and the related federal taxes	
	 <u>State Business Taxes</u>	
2	2019 Test Year Proforma (See Sch 1C)	\$ 25,830
	2019 Test Year Actual	<u>\$ 8,771</u>
	Proforma Adjustment	<u>\$ 17,059</u>
	To adjust test year expenses for the increase in state gross business profits and the related business taxes	
	 Total Proforma Adjustments to Income Taxes	 <u>\$ 42,364</u>
	 Total Proforma Adjustment to Operating Expenses	 <u>\$ 42,364</u>

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NHPUC Docket DW 20-187**Schedule 1C****Lakes Region Water Company - LRWC (w/o DS & WW) - Temporary Rates****Income Tax Computation**

	<u>Actual</u>	<u>Proforma</u>
Total Rate Base	\$ 3,333,037	\$ 3,333,037
Equity Component of Cost of Capital (Schedule 4)	<u>7.3387%</u>	<u>7.3387%</u>
Operating Net Income Required	\$ 244,602	\$ 244,602
Tax Effect (.3714)	<u>90,850</u>	<u>90,850</u>
Income Required before Income Taxes	\$ 335,452	\$ 335,452
Less: NH Business Profits Tax @ 7.7%	<u>25,830</u>	<u>25,830</u>
Income subject to Federal Taxes	\$ 309,622	\$ 309,622
Less: Federal Income Tax @ 21%	<u>65,021</u>	<u>65,021</u>
Income after Income Taxes	<u>\$ 244,602</u>	<u>\$ 244,602</u>

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NHPUC Docket DW 20-187**Schedule 1D****Lakes Region Water Company - LRWC (w/o DS & WW) - Temporary Rates****Effective Tax Factor**

Taxable Income	100.00%
Less: NH Business Profits Tax	<u>7.70%</u>
Federal Taxable Income	92.30%
Federal Income Tax Rate	<u>21.00%</u>
Effective Federal Income Tax Rate	19.38%
Add: NH Business Profits Tax	<u>7.70%</u>
Effective Tax Rate	<u>27.08%</u>
Percent Of Income Available if No Tax	100.00%
Effective Tax Rate	<u>27.08%</u>
Percent Used as a Divisor in Determining the Revenue Requirement	<u>72.92%</u>
Tax Multiplier	<u>37.14%</u>

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**Lakes Region Water Company - LRWC (w/o DS & WW) - Temporary Rates
Balance Sheet - Assets and Other Debits**

See Total Company Balance Sheet

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Lakes Region Water Company - LRWC (w/o DS & WW) - Temporary Rates

Balance Sheet - Equity Capital and Liabilities

See Total Company Balance Sheet

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Schedule 3

Lakes Region Water Company - LRWC (w/o DS & WW) - Temporary Rates

Rate Base

Line No.	Account Title (a)	December 2018 Balance (b)	January 2019 Balance (c)	February 2019 Balance (d)	March 2019 Balance (e)	April 2019 Balance (f)	May 2019 Balance (g)	June 2019 Balance (h)	July 2019 Balance (i)	August 2019 Balance (j)	September 2019 Balance (k)	October 2019 Balance (l)	November 2019 Balance (m)	December 2019 Balance (n)	Actual 13 Month Avg Bal (o)	2019 Proforma Adjustments (p)	2019 Proforma Balance (q)
1	Utility Plant	6,110,003	6,107,973	6,123,844	6,125,527	6,136,492	6,158,028	6,163,000	6,166,171	6,164,865	6,165,851	6,167,789	6,178,383	6,155,835	6,147,982		6,147,982
2	Less: Accumulated Depreciation	(2,004,056)	(1,975,980)	(1,969,901)	(2,017,032)	(2,015,377)	(2,011,626)	(2,042,639)	(2,038,496)	(2,036,442)	(2,084,339)	(2,084,142)	(2,051,623)	(2,079,280)	(2,031,610)		(2,031,610)
3	Net Utility Plant	4,105,947	4,131,993	4,153,943	4,108,495	4,121,115	4,146,402	4,120,361	4,127,675	4,128,423	4,081,512	4,083,647	4,126,760	4,076,555	4,116,371	-	4,116,371
4	Plant Acquisition Adjustment	(254,025)	(254,025)	(254,025)	(254,025)	(254,025)	(254,025)	(254,025)	(254,025)	(254,025)	(254,025)	(254,025)	(254,025)	(254,025)	(254,025)		(254,025)
5	Less: Accum Amort of Util Plant Acq Adj	194,888	195,364	195,839	196,315	196,791	197,266	197,742	198,218	198,693	199,169	199,645	200,120	200,596	197,742		197,742
6	Total Net Utility Plant	4,046,810	4,073,332	4,095,757	4,050,785	4,063,881	4,089,643	4,064,078	4,071,868	4,073,091	4,026,656	4,029,267	4,072,855	4,023,126	4,060,088	-	4,060,088
7	Material and Supplies	18,041	18,514	16,935	17,120	16,689	18,273	17,573	21,614	21,054	23,912	23,492	25,172	24,752	20,242		20,242
8	Miscellaneous Deferred Debits														-		-
9	Contribution in Aid of Construction	(891,678)	(891,678)	(891,678)	(891,678)	(891,678)	(891,678)	(891,678)	(891,678)	(891,678)	(891,678)	(891,678)	(891,678)	(891,678)	(891,678)		(891,678)
10	Accumulated Amortization of CIAC	318,181	319,630	321,079	322,529	323,978	325,427	326,876	328,326	329,775	331,224	332,673	334,123	335,572	326,876		326,876
11	ADIT - Lib Depr	(330,000)	(330,000)	(330,000)	(330,000)	(330,000)	(330,000)	(330,000)	(330,000)	(330,000)	(330,000)	(330,000)	(330,000)	(360,000)	(332,308)		(332,308)
12	ADIT - EDIT Reserve													(133,517)	(10,271)		(10,271)
13	ADIT - Tax Savings													(85,414)	(6,570)		(6,570)
14	Subtotal Rate Base	3,161,354	3,189,798	3,212,093	3,168,756	3,182,870	3,211,665	3,186,849	3,200,130	3,202,242	3,160,114	3,163,754	3,210,472	2,912,841	3,166,380	-	3,166,380
15	Cash Working Capital *														166,657		166,657
16	Total Rate Base	3,161,354	3,189,798	3,212,093	3,168,756	3,182,870	3,211,665	3,186,849	3,200,130	3,202,242	3,160,114	3,163,754	3,210,472	2,912,841	3,333,037	-	3,333,037

* The "Actual 13 Month Avg Bal" for Cash Working Capital is the 12/31/19 balance.

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Schedule 3A

Lakes Region Water Company - LRWC (w/o DS & WW) - Temporary Rates

Rate Base Adjustments

There are no proforma adjustments for temporary rate purposes.

NHPUC Docket DW 20-187**Schedule 3B****Lakes Region Water Company - LRWC (w/o DS & WW) - Temporary Rates****Working Capital**

	2019 Proforma Amount	2019 Actual Amount	2018 Actual Amount	2017 Actual Amount
Operating and Maintenance Expenses	<u>\$ 910,500</u>	<u>\$ 910,500</u>	<u>\$ 896,800</u>	<u>\$ 861,179</u>
Customers paying in arrears				
Year 2017= (75/365) X (1,647/1,747)				19.37%
Year 2018= (75/365) X (1,706/1,806)			19.41%	
Year 2019= (75/365) X (1,714/1,813)	19.43%	19.43%		
Minus Customers paying in advance				
Year 2017= (75/365) X (100/1,747)				-1.18%
Year 2018= (75/365) X (100/1,806)			-1.14%	
Year 2019= (75/365) X (99/1,813)	<u>-1.12%</u>	<u>-1.12%</u>	<u>-1.14%</u>	<u>-1.18%</u>
Total	<u>18.30%</u>	<u>18.30%</u>	<u>18.27%</u>	<u>18.20%</u>
Working Capital	<u>\$ 166,657</u>	<u>\$ 166,657</u>	<u>\$ 163,867</u>	<u>\$ 156,696</u>

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Schedule 4

Lakes Region Water Company - LRWC (w/o DS & WW) - Temporary Rates

Rate of Return Information

See Total Company Rate of Return Information - Actual Rate of Return of 8.69%.

NHPUC Docket DW 20-187**Lakes Region Water Company - LRWC (w/o DS & WW) - Temporary Rates****Report of Proposed Rate Changes**

Utility Lakes Region Water Co. Date Filed: 1/15/2021
 Tariff No.: 8 Pages 15-17 Effective Date: 2/15/2021

<u>Rate of Class of Service</u>	<u>Effect of Change</u>	<u>Number of Customers</u>	<u>Authorized Present Revenue</u>	<u>Proposed Revenue</u>	<u>Proposed Change Amount</u>	<u>Proposed Change Percentage</u>
Unmetered Customers	\$ 18,925	639	\$ 437,087	\$ 456,012	\$ 18,925	4.33%
WVG Pool	78	1	1,717	1,795	78	4.53%
Metered Customers excluding Suissevale	37,671	1,172	818,287	855,958	37,671	4.60%
Total Unmetered and Metered Customers excluding Suissevale Contract	\$ 56,673	1,812	\$ 1,257,091	\$ 1,313,764	\$ 56,673	4.51%
Suissevale Contract	(17,747)	1	228,515	210,768	(17,747)	-7.77%
Total Sales of Water	\$ 38,926	1,813	\$ 1,485,606	\$ 1,524,532	\$ 38,926	2.62%
Miscellaneous Services Revenues			\$ 22,964	\$ 22,964		0.00%
Other Water Revenue	25,110		(9,727)	15,383	25,110	-258.15%
Total Other Operating Revenues	\$ 25,110		\$ 13,237	\$ 38,347	\$ 25,110	189.70%
Total Water Operating Revenues	\$ 64,036	1,813	\$ 1,498,843	\$ 1,562,879	\$ 64,036	4.27%

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Lakes Region Water Company - LRWC (w/o DS & WW) - Temporary Rates

Calculation of Rates

Total Water Sales	\$ 1,524,532
Less :Suissevale Contract	<u>210,768</u>
Total revenue to be raised from Pool, Unmetered and Metered Customers excluding Suissevale Contract	\$1,313,764

<u>WVG Pool</u>					Current	Proposed	
Current Annual Rate	Percentage Increase	Proposed Annual Rate	Number of Customers	Revenue to be Raised	Quarterly Rate	Quarterly Rate	
\$ 1,717.28	4.51%	\$ 1,794.70	1	\$ 1,794.70	\$ 429.32	\$ 448.67	<u>1,795</u>

Total revenue to be raised from Unmetered and Metered Customers excluding Suissevale Contract	\$ 1,311,969
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<u>Unmetered Customers</u>					Current	Proposed	
Current Annual Rate	Percentage Increase	Proposed Annual Rate	Number of Customers	Revenue to be Raised	Quarterly Rate	Quarterly Rate	
\$ 739.56	4.51%	\$ 772.90	590	\$ 456,011.76	\$ 184.89	\$ 193.23	<u>\$ 456,012</u>

Total revenue to be raised from Metered Customers excluding Suissevale Contract	\$ 855,958
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<u>Metered Customers</u>					Current	Proposed	
Current Annual Fixed Rate	Percentage Increase	Proposed Annual Fixed Rate	Number of Customers	Revenue to be Raised by Fixed Rate	Quarterly Fixed Rate	Quarterly Fixed Rate	
\$ 581.70	4.51%	\$ 607.92	1,111	\$ 675,404.17	\$ 145.43	\$ 151.98	<u>\$ 675,404</u>

Total to be raised from Volume Rate	\$ 180,553
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		Divided by	Annual CCF Volume (1)	Current Volume Rate	Proposed Volume Rate	
Volume Rate Calculation	\$ 180,553	/	30,596	\$5.66	\$5.90	\$ 180,553

(1) Annual CCF Volume is calculated as follows: (34,236,000 - 11,351,000) / 7.48 / 100 = 30,595.

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NHPUC Docket DW 20-187**Lakes Region Water Company - Dockham Shores - Temporary Rates****Computation of Revenue Deficiency****For the Test Year Ended December 31, 2019**

	<u>Actual</u>	<u>Proforma</u>
Rate Base (Schedule 3)	\$ 333,548	\$ 333,548
Rate of Return (Schedule 4)	<u>8.6851%</u>	<u>8.6851%</u>
Operating Income Required	\$ 28,969	\$ 28,969
Net Operating Income (Schedule 1)	<u>(17,056)</u>	<u>28,969</u>
Operating Income Deficiency	\$ 46,025	\$ (0)
Tax Effect	<u>-</u>	<u>-</u>
Revenue Deficiency	<u>\$ 46,025</u>	<u>\$0</u>

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Schedule 1

Lakes Region Water Company - Dockham Shores - Temporary Rates

Statement of Income

Line No.	Account Title (Number) (a)	2019 Year End Balance (b)	Proforma Adjustments (c)	Proforma 2019 Year End Balance (d)	2018 Year End Balance (e)	2017 Year End Balance (f)
UTILITY OPERATING INCOME						
1	Water Sales	\$ 38,631	\$ 52,581	\$ 91,212	\$ 36,420	
2	Miscellaneous Service Revenues	177		177	420	
3	Other Water Revenue		802	802		
4	Total Operating Revenues(400)	\$ 38,808	\$ 53,383	\$ 92,191	\$ 36,840	
Operating Expenses:						
Operating and Maintenance Expense (401):						
5	Source of Supply	121		121	4	
6	Pumping Expenses	8,047		8,047	6,589	
7	Water Treatment Expense	6,149		6,149	1,195	
8	Transmission and Distribution Expenses	5,273		5,273	6,084	
9	Customer Accounts Expenses	1,286		1,286	1,930	
10	Administrative and General Expenses	14,202		14,202	14,636	
11	Total Operating Expenses	35,078	-	35,078	30,438	
12	Depreciation Expense (403)	16,875		16,875	14,416	
13	Amortization of Contribution in Aid of Construction (405)	(116)		(116)	(116)	
14	Amortization of Utility Plant Acquisition Adjustment (406)	(1,504)		(1,504)	(1,504)	
15	Amortization Expense-Other (407)					
16	Taxes Other Than Income (408.1-408.13)	2,897		2,897	3,851	
17	Income Taxes (409.1, 410.1, 411.1, 412.1)	2,634	7,358	9,992	4,474	
18	Total Operating Expenses	\$ 55,864	\$ 7,358	\$ 63,222	\$ 51,559	
19	Net Operating Income (Loss)	(17,056)	46,025	28,969	(14,719)	
20	Income From Utility Plant Leased to Others (413)					
21	Gains(Losses) From Disposition of Utility Property (414)					
22	Net Water Utility Operating Income	\$ (17,056)	\$ 46,025	\$ 28,969	\$ (14,719)	
OTHER INCOME AND DEDUCTIONS						
23	Revenues From Merchandising, Jobbing and Contract Work (415)	802	(802)	-	449	
24	Costs and Expenses of Merchandising, Jobbing and Contract Work (416)					
25	Equity in Earnings of Subsidiary Companies (418)					
26	Interest and Dividend Income (419)	230		230	306	
27	Allow. for funds Used During Construction (420)					
28	Nonutility Income (421)					
29	Gains (Losses) Form Disposition Nonutility Property (422)					
30	Miscellaneous Nonutility Expenses (426)	(17)		(17)	(78)	
31	Total Other Income and Deductions	\$ 1,015	\$ (802)	\$ 213	\$ 677	
TAXES APPLICABLE TO OTHER INCOME						
32	Taxes Other Than Income (408.2)					
33	Income Taxes (409.2, 410.2, 411.2, 412.2, 412.3)					
34	Total Taxes Applicable To Other Income					
INTEREST EXPENSE						
35	Interest Expense (427)	10,386		10,386	9,385	
36	Amortization of Debt Discount & Expense (428)	58		58	41	
37	Amortization of Premium on Debt (429)					
38	Total Interest Expense	\$ 10,444		\$ 10,444	\$ 9,426	
39	Income Before Extraordinary Items	(26,485)	45,223	18,738	(23,468)	
EXTRAORDINARY ITEMS						
40	Extraordinary Income (433)					
41	Extraordinary Deductions (434)					
42	Income Taxes, Extraordinary Items (409.3)					
43	Net Extraordinary Items					
44	NET INCOME (LOSS)	\$ (26,485)	\$ 45,223	\$ 18,738	\$ (23,468)	

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Schedule 1A

**Lakes Region Water Company - Dockham Shores - Temporary Rates
Statement of Income - Proforma Adjustments****Operating Revenues****Water Sales**

1	2019 Test Year Proforma Water Sales - Special Contract	
	2019 Test Year Actual Water Sales - Special Contract	
	Proforma Adjustment	<u>\$ -</u>
	To adjust test year revenues for the 2019 proforma decrease of \$17,748 (\$210,768 - \$228,515) for POASI Special Contract.	
2	2019 Test Year Proforma	\$ 91,212
	2019 Test Year Actual Water Sales	<u>38,631</u>
	Proforma Adjustment	<u>\$ 52,581</u>
	To adjust test year revenues for the additional revenue needed in order for the Company to earn its rate of return and to recover its expenses.	
	Total Proforma Adjustment to Water Sales	<u>\$ 52,581</u>

Other Water Revenues

3	2019 Test Year Proforma Rate Case Expense Surcharge	
	2019 Test Year Actual Rate Case Expense Surcharge	
	Proforma Adjustment	<u>\$ -</u>
	To adjust test year revenues for the elimination of rate case expense surcharge A like adjustment is made to regulatory commission expenses (see expense adj #9)	
4	2019 Test Year Proforma DW 18-056 Tax Savings Refund	
	2019 Test Year Actual DW 18-056 Tax Savings Refund	
	Proforma Adjustment	<u>\$ -</u>
	To adjust test year revenues for the elimination of the DW 18-056 tax savings refund	
5	2019 Test Year Proforma - Revenue from Contract Work	\$ 802
	2019 Test Year Actual - Revenue from Contract Work	
	Proforma Adjustment	<u>\$ 802</u>
	To add revenue from Contract Work to Other Water Revenues	
	Total Proforma Adjustment to Other Water Revenues	<u>\$ 802</u>
	Total Proforma Adjustment to Operating Revenues	<u>\$ 53,383</u>

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NHPUC Docket DW 20-187

Schedule 1B

**Lakes Region Water Company - Dockham Shores - Temporary Rates
Statement of Income - Proforma Adjustments****Income Taxes**

1	<u>Federal Income Taxes</u>	
	2019 Test Year Proforma (See Sch 1C)	\$ 6,507
	2019 Test Year Actual	<u>1,390</u>
	Proforma Adjustment	<u>\$ 5,117</u>
	To adjust test year expenses for the increase in taxable income and the related federal taxes	
	 <u>State Business Taxes</u>	
2	2019 Test Year Proforma (See Sch 1C)	\$ 2,585
	2019 Test Year Actual	<u>\$ 344</u>
	Proforma Adjustment	<u>\$ 2,241</u>
	To adjust test year expenses for the increase in state gross business profits and the related business taxes	
	 Total Proforma Adjustments to Income Taxes	 <u>\$ 7,358</u>
	 Total Proforma Adjustment to Operating Expenses	 <u>\$ 7,358</u>

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NHPUC Docket DW 20-187**Schedule 1C****Lakes Region Water Company - Dockham Shores - Temporary Rates****Income Tax Computation**

	<u>Actual</u>	<u>Proforma</u>
Total Rate Base	\$ 333,548	\$ 333,548
Equity Component of Cost of Capital (Schedule 4)	<u>7.3387%</u>	<u>7.3387%</u>
Operating Net Income Required	\$ 24,478	\$ 24,478
Tax Effect (.3714)	<u>9,092</u>	<u>9,092</u>
Income Required before Income Taxes	\$ 33,570	\$ 33,570
Less: NH Business Profits Tax @ 7.7%	<u>2,585</u>	<u>2,585</u>
Income subject to Federal Taxes	\$ 30,985	\$ 30,985
Less: Federal Income Tax @ 21%	<u>6,507</u>	<u>6,507</u>
Income after Income Taxes	<u>\$ 24,478</u>	<u>\$ 24,478</u>

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Schedule 1D

Lakes Region Water Company - Dockham Shores - Temporary Rates

Effective Tax Factor

Taxable Income	100.00%
Less: NH Business Profits Tax	<u>7.70%</u>
Federal Taxable Income	92.30%
Federal Income Tax Rate	<u>21.00%</u>
Effective Federal Income Tax Rate	19.38%
Add: NH Business Profits Tax	<u>7.70%</u>
Effective Tax Rate	<u>27.08%</u>
Percent Of Income Available if No Tax	100.00%
Effective Tax Rate	<u>27.08%</u>
Percent Used as a Divisor in Determining the Revenue Requirement	<u>72.92%</u>
Tax Multiplier	<u>37.14%</u>

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**Lakes Region Water Company - Dockham Shores - Temporary Rates
Balance Sheet - Assets and Other Debits**

See Total Company Balance Sheet

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**Schedule 2
Page 2 of 2**

**Lakes Region Water Company - Dockham Shores - Temporary Rates
Balance Sheet - Equity Capital and Liabilities**

See Total Company Balance Sheet

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NHPUC Docket DW 20-187

Schedule 3

Lakes Region Water Company - Dockham Shores - Temporary Rates

Rate Base

Line No.	Account Title (a)	December 2018 Balance (b)	January 2019 Balance (c)	February 2019 Balance (d)	March 2019 Balance (e)	April 2019 Balance (f)	May 2019 Balance (g)	June 2019 Balance (h)	July 2019 Balance (i)	August 2019 Balance (j)	September 2019 Balance (k)	October 2019 Balance (l)	November 2019 Balance (m)	December 2019 Balance (n)	Actual 13 Month Avg Bal (o)	2019 Proforma Adjustments (p)	2019 Proforma Balance (q)
1	Utility Plant	347,957	347,957	347,957	347,957	347,957	347,957	347,957	347,957	347,957	347,957	347,957	347,957	347,957	347,957		347,957
2	Less: Accumulated Depreciation	6,413	6,429	6,429	2,724	2,724	2,724	(981)	(981)	(981)	(4,670)	(4,670)	(4,670)	(8,360)	164		164
3	Net Utility Plant	354,370	354,386	354,386	350,681	350,681	350,681	346,976	346,976	346,976	343,287	343,287	343,287	339,597	348,121	-	348,121
4	Plant Acquisition Adjustment	(22,571)	(22,571)	(22,571)	(22,571)	(22,571)	(22,571)	(22,571)	(22,571)	(22,571)	(22,571)	(22,571)	(22,571)	(22,571)	(22,571)		(22,571)
5	Less: Accum Amort of Util Plant Acq Adj	2,256	2,319	2,381	2,444	2,507	2,569	2,632	2,695	2,757	2,820	2,883	2,945	3,760	2,690		2,690
6	Total Net Utility Plant	334,055	334,134	334,196	330,554	330,617	330,679	327,037	327,100	327,162	323,536	323,599	323,661	320,786	328,240	-	328,240
7	Material and Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
8	Miscellaneous Deferred Debits																
9	Contribution in Aid of Construction	(5,200)	(5,200)	(5,200)	(5,200)	(5,200)	(5,200)	(5,200)	(5,200)	(5,200)	(5,200)	(5,200)	(5,200)	(5,200)	(5,200)		(5,200)
10	Accumulated Amortization of CIAC	3,242	3,252	3,261	3,271	3,281	3,290	3,300	3,310	3,319	3,329	3,339	3,348	3,358	3,300		3,300
11	ADIT - Lib Depr														-		-
12	ADIT - EDIT Reserve														-		-
13	ADIT - Tax Savings														-		-
14	Subtotal Rate Base	332,097	332,186	332,257	328,625	328,698	328,769	325,137	325,210	325,281	321,665	321,738	321,809	318,944	326,340	-	326,340
15	Cash Working Capital *														7,209		7,209
16	Total Rate Base	332,097	332,186	332,257	328,625	328,698	328,769	325,137	325,210	325,281	321,665	321,738	321,809	318,944	333,548	-	333,548

* The "Actual 13 Month Avg Bal" for Cash Working Capital is the 12/31/19 balance.

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Schedule 3A

Lakes Region Water Company - Dockham Shores - Temporary Rates

Rate Base Adjustments

There are no rate base adjustments for temporary rate purposes.

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NHPUC Docket DW 20-187

Schedule 3B

Lakes Region Water Company - Dockham Shores - Temporary Rates

Working Capital

	2019 Proforma <u>Amount</u>	2019 Actual <u>Amount</u>	2018 Actual <u>Amount</u>	2017 Actual <u>Amount</u>
Operating and Maintenance Expenses	\$35,078	\$35,078	\$30,438	
75/365	<u>20.55%</u>	<u>20.55%</u>	<u>20.55%</u>	<u>20.55%</u>
Working Capital	<u>\$7,209</u>	<u>\$7,209</u>	<u>\$6,255</u>	<u>\$0</u>

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Schedule 4

Lakes Region Water Company - Dockham Shores - Temporary Rates

Rate of Return Information

See Total Company Rate of Return Information - Actual Rate of Return of 8.69%.

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12/23/2020

NHPUC Docket DW 20-187**Lakes Region Water Company - Dockham Shores - Temporary Rates****Report of Proposed Rate Changes**

Utility Lakes Region Water Co. Date Filed: 1/15/2020
 Tariff No.: 8 Pages 18 Effective Date: 2/15/2021

<u>Rate of Class of Service</u>	<u>Effect of Change</u>	<u>Number of Customers</u>	<u>Authorized Present Revenue</u>	<u>Proposed Revenue</u>	<u>Proposed Change Amount</u>	<u>Proposed Change Percentage</u>
Unmetered Customers						
WVG Pool						
Metered Customers excluding Suissevale	52,581	61	38,631	91,212	52,581	136.11%
Total Unmetered and Metered Customers excluding Suissevale Contract	\$ 52,581	61	\$ 38,631	\$ 91,212	\$ 52,581	136.11%
Suissevale Contract						
Total Sales of Water	\$ 52,581	61	\$ 38,631	\$ 91,212	\$ 52,581	136.11%
Miscellaneous Services Revenues			\$ 177	\$ 177		0.00%
Other Water Revenue				802		
Total Other Operating Revenues	\$ -		\$ 177	\$ 979	\$ -	0.00%
Total Water Operating Revenues	\$ 52,581	61	\$ 38,808	\$ 92,191	\$ 52,581	135.49%

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NHPUC Docket DW 20-187

Lakes Region Water Company - Dockham Shores - Temporary Rates

Calculation of Rates

Total Water Sales	\$ 91,212
Less :Suissevale Contract	<u>-</u>
Total revenue to be raised from Pool, Unmetered and Metered Customers excluding Suissevale Contract	\$91,212

<u>WVG Pool</u>						
Current Annual Rate	Percentage Increase	Proposed Annual Rate	Number of Customers	Revenue to be Raised	Current Quarterly Rate	Proposed Quarterly Rate

Total revenue to be raised from Unmetered and Metered Customers excluding Suissevale Contract	\$ 91,212
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<u>Unmetered Customers</u>						
Current Annual Rate	Percentage Increase	Proposed Annual Rate	Number of Customers	Revenue to be Raised	Current Quarterly Rate	Proposed Quarterly Rate

Total revenue to be raised from Metered Customers excluding Suissevale Contract	\$ 91,212
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<u>Metered Customers</u>						
Current Annual Fixed Rate	Percentage Increase	Proposed Annual Fixed Rate	Number of Customers	Revenue to be Raised by Fixed Rate	Current Quarterly Fixed Rate	Proposed Quarterly Fixed Rate
\$ 193.84	136.11%	\$ 457.68	61	\$ 27,918.32	\$ 48.46	\$ 114.42
					<u>\$ 27,918</u>	

Total to be raised from Volume Rate	\$ 63,294
-------------------------------------	-----------

		Divided by	Annual Gal Volume (1)	Current Volume Rate	Proposed Volume Rate	
Volume Rate Calculation	\$ 63,294	/	25,020	\$1.232	\$2.53	\$ 63,294

(1) Annual Gal Volume is calculated as follows: (2,502.000 / 100 = 25,020).

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NHPUC Docket DW 20-187**Lakes Region Water Company - Wildwood - Temporary Rates****Computation of Revenue Deficiency****For the Test Year Ended December 31, 2019**

	<u>Actual</u>	<u>Proforma</u>
Rate Base (Schedule 3)	\$33,253	\$33,253
Rate of Return (Schedule 4)	<u>8.6851%</u>	<u>8.6851%</u>
Operating Income Required	\$2,888	\$2,888
Net Operating Income (Schedule 1)	<u>(8,726)</u>	<u>2,888</u>
Operating Income Deficiency	\$11,614	\$0
Tax Effect	<u>0</u>	<u>0</u>
Revenue Deficiency	<u>\$11,614</u>	<u>\$0</u>

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12/23/2020

NHPUC Docket DW 20-187

Schedule 1

Lakes Region Water Company - Wildwood - Temporary Rates

Statement of Income

Line No.	Account Title (Number) (a)	2019 Year End Balance (b)	Proforma Adjustments (c)	Proforma 2019 Year End Balance (d)	2018 Year End Balance (e)	2017 Year End Balance (f)
UTILITY OPERATING INCOME						
1	Water Sales	\$ 25,645	\$ 9,985	\$ 35,630	\$ 12,789	
2	Miscellaneous Service Revenues	394		394	254	
3	Other Water Revenue		801	801		
4	Total Operating Revenues(400)	\$ 26,039	\$ 10,786	\$ 36,825	\$ 13,043	
Operating Expenses:						
Operating and Maintenance Expense (401):						
5	Source of Supply	240		240	2	
6	Pumping Expenses	3,757		3,757	1,192	
7	Water Treatment Expense	2,017		2,017	96	
8	Transmission and Distribution Expenses	4,917		4,917	2,572	
9	Customer Accounts Expenses	1,043		1,043	584	
10	Administrative and General Expenses	14,227		14,227	6,964	
11	Total Operating Expenses	26,201	-	26,201	11,410	
12	Depreciation Expense (403)	4,303		4,303	1,947	
13	Amortization of Contribution in Aid of Construction (405)	(28)		(28)	(28)	
14	Amortization of Utility Plant Acquisition Adjustment (406)	(6)		(6)	(3)	
15	Amortization Expense-Other (407)					
16	Taxes Other Than Income (408.1-408.13)	1,661		1,661	865	
17	Income Taxes (409.1, 410.1, 411.1, 412.1)	2,634	\$ (828)	1,806	2,237	
18	Total Operating Expenses	\$ 34,765	\$ (828)	\$ 33,937	\$ 16,428	
19	Net Operating Income (Loss)	(8,726)	11,614	2,888	(3,385)	
20	Income From Utility Plant Leased to Others (413)					
21	Gains(Losses) From Disposition of Utility Property (414)				-	
22	Net Water Utility Operating Income	\$ (8,726)	\$ 11,614	\$ 2,888	\$ (3,385)	
OTHER INCOME AND DEDUCTIONS						
23	Revenues From Merchandising, Jobbing and Contract Work (415)	801	(801)	-	375	
24	Costs and Expenses of Merchandising, Jobbing and Contract Work (416)					
25	Equity in Earnings of Subsidiary Companies (418)					
26	Interest and Dividend Income (419)	230		230	153	
27	Allow. for funds Used During Construction (420)					
28	Nonutility Income (421)					
29	Gains (Losses) Form Disposition Nonutility Property (422)					
30	Miscellaneous Nonutility Expenses (426)	(17)		(17)	(39)	
31	Total Other Income and Deductions	\$ 1,014	\$ (801)	\$ 213	\$ 489	
TAXES APPLICABLE TO OTHER INCOME						
32	Taxes Other Than Income (408.2)					
33	Income Taxes (409.2, 410.2, 411.2, 412.2, 412.3)					
34	Total Taxes Applicable To Other Income					
INTEREST EXPENSE						
35	Interest Expense (427)	1,344		1,344	780	
36	Amortization of Debt Discount & Expense (428)	58		58	21	
37	Amortization of Premium on Debt (429)					
38	Total Interest Expense	\$ 1,402		\$ 1,402	\$ 801	
39	Income Before Extraordinary Items	(9,114)	10,813	1,699	(3,697)	
EXTRAORDINARY ITEMS						
40	Extraordinary Income (433)					
41	Extraordinary Deductions (434)					
42	Income Taxes, Extraordinary Items (409.3)					
43	Net Extraordinary Items					
44	NET INCOME (LOSS)	\$ (9,114)	\$ 10,813	\$ 1,699	\$ (3,697)	

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Schedule 1A

**Lakes Region Water Company - Wildwood - Temporary Rates
Statement of Income - Proforma Adjustments****Operating Revenues****Water Sales**

1	2019 Test Year Proforma Water Sales - Special Contract	
	2019 Test Year Actual Water Sales - Special Contract	
	Proforma Adjustment	<u>\$ -</u>
	To adjust test year revenues for the 2019 proforma decrease of \$17,748 (\$210,768 - \$228,515) for POASI Special Contract.	
2	2019 Test Year Proforma	\$ 35,630
	2019 Test Year Actual Water Sales	<u>25,645</u>
	Proforma Adjustment	<u>\$ 9,985</u>
	To adjust test year revenues for the additional revenue needed in order for the Company to earn its rate of return and to recover its expenses.	
	Total Proforma Adjustment to Water Sales	<u>\$ 9,985</u>
	Other Water Revenues	
3	2019 Test Year Proforma Rate Case Expense Surcharge	
	2019 Test Year Actual Rate Case Expense Surcharge	
	Proforma Adjustment	<u>\$ -</u>
	To adjust test year revenues for the elimination of rate case expense surcharge A like adjustment is made to regulatory commission expenses (see expense adj)	
4	2019 Test Year Proforma DW 18-056 Tax Savings Refund	
	2019 Test Year Actual DW 18-056 Tax Savings Refund	
	Proforma Adjustment	<u>\$ -</u>
	To adjust test year revenues for the elimination of the DW 18-056 tax savings refund	
5	2019 Test Year Proforma - Revenue from Contract Work	\$ 801
	2019 Test Year Actual - Revenue from Contract Work	<u>-</u>
	Proforma Adjustment	<u>\$ 801</u>
	To add revenue from Contract Work to Other Water Revenues	
	Total Proforma Adjustment to Other Water Revenues	<u>\$ 801</u>
	Total Proforma Adjustment to Operating Revenues	<u>\$ 10,786</u>

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Schedule 1B

**Lakes Region Water Company - Wildwood - Temporary Rates
Statement of Income - Proforma Adjustments**

Income Taxes

1	<u>Federal Income Taxes</u>	
	2019 Test Year Proforma (See Sch 1C)	\$ 649
	2019 Test Year Actual	1,390
	Proforma Adjustment	<u>\$ (741)</u>
	To adjust test year expenses for the increase in taxable income and the related federal taxes	

	<u>State Business Taxes</u>	
2	2019 Test Year Proforma (See Sch 1C)	\$ 258
	2019 Test Year Actual	<u>\$ 344</u>
	Proforma Adjustment	<u>\$ (86)</u>
	To adjust test year expenses for the increase in state gross business profits and the related business taxes	

Total Proforma Adjustments to Income Taxes \$ (828)

Total Proforma Adjustment to Operating Expenses \$ (828)

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NHPUC Docket DW 20-187**Schedule 1C****Lakes Region Water Company - Wildwood - Temporary Rates****Income Tax Computation**

	<u>Actual</u>	<u>Proforma</u>
Total Rate Base	\$ 33,253	\$ 33,253
Equity Component of Cost of Capital (Schedule 4)	<u>7.3387%</u>	<u>7.3387%</u>
Operating Net Income Required	\$ 2,440	\$ 2,440
Tax Effect (.3714)	<u>906</u>	<u>906</u>
Income Required before Income Taxes	\$ 3,347	\$ 3,347
Less: NH Business Profits Tax @ 7.7%	<u>258</u>	<u>258</u>
Income subject to Federal Taxes	\$ 3,089	\$ 3,089
Less: Federal Income Tax @ 21%	<u>649</u>	<u>649</u>
Income after Income Taxes	<u>\$ 2,440</u>	<u>\$ 2,440</u>

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NHPUC Docket DW 20-187**Schedule 1D****Lakes Region Water Company - Wildwood - Temporary Rates****Effective Tax Factor**

Taxable Income	100.00%
Less: NH Business Profits Tax	<u>7.70%</u>
Federal Taxable Income	92.30%
Federal Income Tax Rate	<u>21.00%</u>
Effective Federal Income Tax Rate	19.38%
Add: NH Business Profits Tax	<u>7.70%</u>
Effective Tax Rate	<u>27.08%</u>
Percent Of Income Available if No Tax	100.00%
Effective Tax Rate	<u>27.08%</u>
Percent Used as a Divisor in Determining the Revenue Requirement	<u>72.92%</u>
Tax Multiplier	<u>37.14%</u>

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Schedule 2
Page 1 of 2

Lakes Region Water Company - Wildwood - Temporarry Rates
Balance Sheet - Assets and Other Debits

See Total Company Balance Sheet

NHPUC Docket DW 20-187

**Schedule 2
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Lakes Region Water Company - Wildwood - Temporary Rates

Balance Sheet - Equity Capital and Liabilities

See Total Company Balance Sheet

NHPUC Docket DW 20-187

Schedule 3

Lakes Region Water Company - Wildwood - Temporary Rates

Rate Base

Line No.	Account Title (a)	December 2018 Balance (b)	January 2019 Balance (c)	February 2019 Balance (d)	March 2019 Balance (e)	April 2019 Balance (f)	May 2019 Balance (g)	June 2019 Balance (h)	July 2019 Balance (i)	August 2019 Balance (j)	September 2019 Balance (k)	October 2019 Balance (l)	November 2019 Balance (m)	December 2019 Balance (n)	Actual 13 Month Avg Bal (o)	2019 Proforma Adjustments (p)	2019 Proforma Balance (q)
1	Utility Plant	92,635	92,635	92,635	92,635	92,635	92,635	92,635	92,635	92,635	92,635	92,635	92,635	92,635	92,635		92,635
2	Less: Accumulated Depreciation	(62,429)	(62,429)	(62,429)	(62,979)	(62,979)	(62,979)	(63,530)	(63,530)	(63,530)	(64,080)	(64,080)	(64,080)	(64,630)	(63,360)		(63,360)
3	Net Utility Plant	30,206	30,206	30,206	29,656	29,656	29,656	29,105	29,105	29,105	28,555	28,555	28,555	28,005	29,275	-	29,275
4	Plant Acquisition Adjustment	(93)	(93)	(93)	(93)	(93)	(93)	(93)	(93)	(93)	(93)	(93)	(93)	(93)	(93)		(93)
5	Less: Accum Amort of Util Plant Acq Adj	3	3	3	3	3	3	3	3	3	3	3	3	9	3		3
6	Total Net Utility Plant	30,116	30,116	30,116	29,566	29,566	29,566	29,015	29,015	29,015	28,465	28,465	28,465	27,921	29,185	-	29,185
7	Material and Supplies														-		-
8	Miscellaneous Deferred Debits														-		-
9	Contribution in Aid of Construction	(2,800)	(2,800)	(2,800)	(2,800)	(2,800)	(2,800)	(2,800)	(2,800)	(2,800)	(2,800)	(2,800)	(2,800)	(2,800)	(2,800)		(2,800)
10	Accumulated Amortization of CIAC	1,470	1,471	1,474	1,476	1,478	1,481	1,483	1,485	1,488	1,490	1,492	1,495	1,497	1,483		1,483
11	ADIT - Lib Depr														-		-
12	ADIT - EDIT Reserve														-		-
13	ADIT - Tax Savings														-		-
14	Subtotal Rate Base	28,786	28,787	28,790	28,242	28,244	28,247	27,698	27,700	27,703	27,155	27,157	27,160	26,618	27,868	-	27,868
15	Cash Working Capital *														5,384		5,384
16	Total Rate Base	28,786	28,787	28,790	28,242	28,244	28,247	27,698	27,700	27,703	27,155	27,157	27,160	26,618	33,253	-	33,253

* The "Actual 13 Month Avg Bal" for Cash Working Capital is the 12/31/19 balance.

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NHPUC Docket DW 20-187

Schedule 3A

Lakes Region Water Company - Wildwood - Temporary Rates

Rate Base Adjustments

Plant in Service

There are no rate base adjustments for temporary rate purposes.

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NHPUC Docket DW 20-187

Schedule 3B

Lakes Region Water Company - Wildwood - Temporary Rates

Working Capital

	2019 Proforma <u>Amount</u>	2019 Actual <u>Amount</u>	2018 Actual <u>Amount</u>	2017 Actual <u>Amount</u>
Operating and Maintenance Expenses	\$26,201	\$26,201	\$11,410	\$0
75/365	<u>20.55%</u>	<u>20.55%</u>	<u>20.55%</u>	<u>20.55%</u>
Working Capital	<u>\$5,384</u>	<u>\$5,384</u>	<u>\$2,345</u>	<u>\$0</u>

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NHPUC Docket DW 20-187

Schedule 4

Lakes Region Water Company - Wildwood - Temporary Rates

Rate of Return Information

See Total Company Rate of Return Information - Actual Rate of Return of 8.69%.

NHPUC Docket DW 20-187**Lakes Region Water Company - Wildwood - Temporary Rates****Report of Proposed Rate Changes**

Utility Lakes Region Water Co. Date Filed: 1/15/2021
 Tariff No.: 8 Page 19 Effective Date: 2/15/2021

<u>Rate of Class of Service</u>	<u>Effect of Change</u>	<u>Number of Customers</u>	<u>Authorized Present Revenue</u>	<u>Proposed Revenue</u>	<u>Proposed Change Amount</u>	<u>Proposed Change Percentage</u>
Unmetered Customers	\$ 9,985	49	\$ 25,645	\$ 35,630	\$ 9,985	38.94%
WVG Pool						
Metered Customers excluding Suissevale						
Total Unmetered and Metered Customers excluding Suissevale Contract	\$ 9,985	49	\$ 25,645	\$ 35,630	\$ 9,985	38.94%
Suissevale Contract						
Total Sales of Water	\$ 9,985	49	\$ 25,645	\$ 35,630	\$ 9,985	38.94%
Miscellaneous Services Revenues			\$ 394	\$ 394		0.00%
Other Water Revenue	801			801	801	
Total Other Operating Revenues	\$ 801		\$ 394	\$ 1,195	\$ 801	203.30%
Total Water Operating Revenues	\$ 10,786	49	\$ 26,039	\$ 36,825	\$ 10,786	41.42%

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Lakes Region Water Company - Wildwood - Temporary Rates

Calculation of Rates

Total Water Sales	\$ 35,630
Less :Suissevale Contract	<u>-</u>
Total revenue to be raised from Pool, Unmetered and Metered Customers excluding Suissevale Contract	\$35,630

<u>WVG Pool</u>					Current Quarterly Rate	Proposed Quarterly Rate
Current Annual Rate	Percentage Increase	Proposed Annual Rate	Number of Customers	Revenue to be Raised		
					<u>-</u>	

Total revenue to be raised from Unmetered and Metered Customers excluding Suissevale Contract	\$ 35,630
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<u>Unmetered Customers</u>					Current Quarterly Rate	Proposed Quarterly Rate
Current Annual Rate	Percentage Increase	Proposed Annual Rate	Number of Customers	Revenue to be Raised		
\$ 522.00	39.30%	\$ 727.14	49	\$ 35,630.00	\$ 130.50	\$ 181.79
					<u>\$ 35,630</u>	

Total revenue to be raised from Metered Customers excluding Suissevale Contract	\$ 0
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<u>Metered Customers</u>					Current Quarterly Fixed Rate	Proposed Quarterly Fixed Rate
Current Annual Fixed Rate	Percentage Increase	Proposed Annual Fixed Rate	Number of Customers	Revenue to be Raised by Fixed Rate		
					<u>\$ -</u>	

Total to be raised from Volume Rate	\$ 0
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Volume Rate Calculation	\$ 0 /	Current Volume Rate	Proposed Volume Rate	\$ -
		<u>-</u>	<u>-</u>	

(1) Annual CCF Volume is calculated as follows:

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