

Pennichuck Water Works, Inc

DW 23-101

Exhibit F

Comparison of merged to Stand alone rates by Utility.

Supplemental Testimony

Attachment A

Tiered Rate Impact on PWW Single Family Residential @ average winter time usage				
	DW22-032	Stand Alone TY 2022	All Rates same (Unique Fire)@ Tiered	
Average Single Family Residential Usage (CCF/Month) -	5.19	5.19	5.19	5.19
5/8" monthly meter charge - \$	26.90	\$ 28.73	\$ 29.02	
Volumetric Charge - \$	4.37	\$ 4.62	\$ 4.50	
Monthly Bill - \$	49.58	\$ 52.71	\$ 52.37	
Annual Bill - \$	594.96	\$ 632.51	\$ 628.45	
Additional Monthly Bill Amount (over TY 2022 Stand alone) -			\$	(0.34)
Percentage increase over stand alone bill -				-0.64%
Percentage increase over current bill -		6.31%		5.63%

Tiered Rate Impact on PEU Single Family Residential @ average winter time usage				
	DW20-156	Stand Alone TY 2022	All Rates same (Unique Fire)@ Tiered	
Average Single Family Residential Usage (CCF/Month) -	5.19	5.19	5.19	5.19
5/8" monthly meter charge - \$	22.56	\$ 26.33	\$ 29.02	
Volumetric Charge - \$	9.50	\$ 11.09	\$ 4.50	
Monthly Bill - \$	71.87	\$ 83.89	\$ 52.37	
Annual Bill - \$	862.38	\$ 1,006.67	\$ 628.45	
Additional Monthly Bill Amount (over TY 2022 Stand alone) -			\$	(31.52)
Percentage increase over stand alone bill -				-37.57%

Tiered Rate Impact on PAC Single Family Residential @ average winter time usage				
	DW20-153	Stand Alone TY 2022	All Rates same (Unique Fire)@ Tiered	
Average Single Family Residential Usage (CCF/Month) -	5.19	5.19	5.19	5.19
5/8" monthly meter charge - \$	25.82	\$ 26.21	\$ 29.02	
Volumetric Charge - \$	6.83	\$ 6.93	\$ 4.50	
Monthly Bill - \$	61.27	\$ 62.19	\$ 52.37	
Annual Bill - \$	735.21	\$ 746.25	\$ 628.45	
Additional Monthly Bill Amount (over TY 2022 Stand alone) -			\$	(9.82)
Percentage increase over stand alone bill -				-15.78%

	PWW Monthly Bill Comparisons@SFR Ave Monthly Consumption			PEU Monthly Bill Comparisons@SFR Ave Monthly Consumption			
	DW22-032 ¹	PWW Stand Alone TY 2022	Inclng Block Rate Tiered rate structure	DW20-156	TY 2019	PEU Stand Alone TY 2022	Inclng Block Rate Tiered rate structure
	Average Single Family Residential Usage (CCF/Month) -	7.61	7.61	7.61	6.79		6.79
Fixed monthly charge based on 5/8" meter -	\$ 26.90	\$ 28.73	\$ 29.02	\$ 22.56	\$	26.33	\$ 29.02
Volumetric Charge -	\$ 4.37	\$ 4.62	\$ 4.50/\$5.44	\$ 9.50	\$	11.09	\$ 4.50/\$5.44
Monthly Bill -	\$ 60.16	\$ 63.89	\$ 63.83	\$ 87.07	\$	101.63	\$ 59.57
Annual Bill -	\$ 721.87	\$ 766.68	\$ 765.94	\$ 1,044.78	\$	1,219.59	\$ 714.85
Additional Monthly Bill Amount (over TY 2022 Stand alone) -		\$ 3.73	\$ (0.06)		\$	14.57	\$ (42.06)
Percentage increase over stand alone bill -		6.21%	-0.10%			16.73%	-41.39%
Additional Monthly Bill Amount (over last approved rates) -		\$ 3.73	\$ 3.67		\$	14.57	\$ (27.49)
Percentage increase over last approved rate -		6.21%	6.11%			16.73%	-31.58%

	PWW - CWS Monthly Bill Comparisons@SFR Ave Monthly Consumption			PAC Monthly Bill Comparisons@SFR Ave Monthly Consumption			
	DW22-032 ¹	PWW Stand Alone TY 2022	Inclng Block Rate Tiered rate structure	DW20-153	TY 2019	PAC Stand Alone TY 2022	Inclng Block Rate Tiered rate structure
	Average Single Family Residential Usage (CCF/Month) -	9.42	9.42	9.42	5.38		5.38
Fixed monthly charge based on 5/8" meter -	\$ 26.90	\$ 28.73	\$ 29.02	\$ 25.82	\$	26.21	\$ 29.02
Volumetric Charge -	\$ 4.37	\$ 4.62	\$ 4.50/\$5.44	\$ 6.83	\$	6.93	\$ 4.50/\$5.44
Monthly Bill -	\$ 68.07	\$ 72.25	\$ 73.66	\$ 62.57	\$	63.50	\$ 53.23
Annual Bill -	\$ 816.78	\$ 867.03	\$ 883.88	\$ 750.78	\$	762.05	\$ 638.71
Additional Monthly Bill Amount (over TY 2022 Stand alone) -		\$ 4.19	\$ 1.40		\$	0.94	\$ (10.28)
Percentage increase over stand alone bill -		6.15%	1.94%			1.50%	-16.19%
Additional Monthly Bill Amount (over last approved rates) -		\$ 4.19	\$ 5.59		\$	0.94	\$ (9.34)
Percentage increase over last approved rate -		6.15%	8.21%			1.50%	-14.93%

	PEU - NC Monthly Bill Comparisons@SFR Ave Monthly Consumption			
	DW20-156	TY 2019	PEU Stand Alone TY 2022	Inclng Block Rate Tiered rate structure
	Average Single Family Residential Usage (CCF/Month) -	3.48		3.48
Fixed monthly charge based on 5/8" meter -	\$ 22.56	\$	26.33	\$ 29.02
Volumetric Charge -	\$ 9.50	\$	11.09	\$ 4.50/\$5.44
Monthly Bill, exclusive of NCCRS -	\$ 55.62	\$	64.93	\$ 44.68
Ave NCCRS -	\$ 11.88	\$	11.88	\$ -
Ave Total bill with NCCRS -	\$ 67.50	\$	76.81	\$ 44.68
Annual Bill -	\$ 810.00	\$	921.67	\$ 536.11
Additional Monthly Bill Amount (over TY 2022 Stand alone) -		\$	9.31	\$ (22.82)
Percentage increase over stand alone bill -			13.79%	-33.81%
Additional Monthly Bill Amount (over last approved rates) -		\$	9.31	\$ (22.82)
Percentage increase over last approved rate -			13.79%	-33.81%

1. PWW DW22-032 does not include QCPAC surcharge

Pennichuck Water Works, Inc
 DW 23-101
 Merged Utility Rates Single Family Residential customer impact
 4/16/2024 Revised per DOE DR2
 6/6/2024 Revised per DOE DR4's
 9/23/2024 - Revised for Final Revenue Requirement and proposed
 Inclining block tiered rate structure

G-M Customer Charge based on Meter Size

Stand Alone Rates Based on 2022 Test Year

Meter Size	PWW		PEU		PAC	
	DW22-032 ¹	22 TY Rates	DW20-156	22 TY Rates	DW20-153	22 TY Rates
5/8"	\$ 26.90	\$ 28.73	\$ 22.56	\$ 26.33	\$ 25.82	\$ 26.21
3/4"	\$ 39.14	\$ 41.38	\$ 44.03	\$ 51.40	\$ 36.79	\$ 37.34
1"	\$ 63.03	\$ 66.64	\$ 62.32	\$ 72.75	\$ 55.56	\$ 56.39
1" meter with private residential fire service ¹	\$ 39.26	\$ 41.51	\$ 32.27	\$ 37.67		
1 1/2"	\$ 122.88	\$ 129.91	\$ 135.68	\$ 158.38	\$ 100.27	\$ 101.78
2"	\$ 201.15	\$ 212.66	\$ 201.30	\$ 234.98	\$ 155.12	\$ 157.45
3"	\$ 368.87	\$ 389.98	\$ 465.33	\$ 543.19	\$ 288.18	\$ 292.51
4"	\$ 608.39	\$ 643.20	\$ 730.90	\$ 853.19	\$ 472.28	\$ 479.37
6"	\$ 1,207.21	\$ 1,276.28	\$ 1,461.77	\$ 1,706.35	\$ 942.05	\$ 956.19
8"	\$ 1,925.97	\$ 2,036.17	\$ 1,825.67	\$ 2,131.13	\$ 1,566.83	\$ 1,590.35
10"	\$ 2,764.31	\$ 2,922.47	\$ 1,825.67	\$ 2,131.13	\$ -	\$ -
Volumetric Rate per CCF -	\$ 4.37	\$ 4.62	\$ 9.50	\$ 11.09	\$ 6.83	\$ 6.93
Muni Fire "Inch-Ft" Charge per year -	\$ 0.20047	\$ 0.21412	\$ 0.12743	\$ 0.14875	\$ 0.21091	\$ 0.21408
Muni Fire "Hydrant" Charge per year -	\$ 348.57	\$ 372.30	\$ 235.80	\$ 275.25	\$ 1,201.20	\$ 1,219.23
1 1/2" connections	\$ 12.36	\$ 13.20	\$ 9.71	\$ 11.33	\$ 71.37	\$ 72.44
2" connections	\$ 29.42	\$ 31.42	\$ 17.25	\$ 20.14	\$ 71.37	\$ 72.44
3" connections	\$ 49.39	\$ 52.75	\$ 38.82	\$ 45.32	\$ 71.37	\$ 72.44
4" connections	\$ 117.73	\$ 125.75	\$ 69.02	\$ 80.57	\$ 71.37	\$ 72.44
6" connections	\$ 197.54	\$ 210.99	\$ 155.33	\$ 181.32	\$ 204.79	\$ 207.86
8" or larger connections	\$ 290.85	\$ 310.65	\$ 276.10	\$ 322.30	\$ 434.95	\$ 441.48
10" connection (PEU)			\$ 455.26	\$ 531.43		
12" connection (PEU)			\$ 733.22	\$ 855.90		
Private Fire Hydrant (PEU)			\$ 121.37	\$ 141.68		
PEU - Metered and Volumetric	\$ 222,099	\$ 234,806				
Hudson- Metered and Volumetric	\$ 486,131	\$ 513,945				
Anheuser Busch - Metered and Volumetric	\$ 357,649	\$ 378,112				
Tyngsborough Metered and Volumetric	\$ 410,097	\$ 433,561				
Milford Metered and Volumetric	\$ 106,971	\$ 113,091				
MVD Volumetric	\$ 126,717	\$ 133,967				
PEU - Fixed Fee	\$ 192,979	\$ 192,979				
Hudson- Fixed Fee	\$ 457,441	\$ 457,441				
Anheuser Busch - Fixed Fee	\$ 356,622	\$ 356,622				
Tyngsborough - Fixed Fee	\$ -	\$ -				
Milford - Fixed Fee	\$ 105,943	\$ 105,943				
MVD - Fixed Fee	\$ 181,718	\$ 181,718				
Based on a percentage increase of from last approved rate case with TY of Rate Case Docket No.		6.81%		16.73%		1.50%
		2021		2019		2019
		DW22-032		DW20-156		DW20-153

Litchfield Municipal Fire Protection					
	Current	Standalone	Merger	MWW	
Charge per Inch Foot per year -	\$ 0.12743	\$ 0.14875	\$ 0.12928	\$ -	
Charge per hydrant per year -	\$ 235.80	\$ 275.25	\$ 410.16	\$ 855.16	
Quantity					
Inch-Ft -	2,774,321	353,531.73	412,683.38	358,666.65	\$ -
Hydants -	271	63,901.80	74,593.62	111,153.75	\$ 855.16
Annual Total -	\$ 417,433.53	\$ 487,277.00	\$ 469,820.40	\$ 855.16	
Less Property Taxes collected by Litchfield -	\$ 277,523.00	\$ 277,523.00	\$ 277,523.00	\$ -	
Net Cost to Litchfield -	\$ 139,910.53	\$ 209,754.00	\$ 192,297.40	\$ 855.16	
Net Cost to Litchfield per hydrant -	\$ 516.28	\$ 774.00	\$ 709.58	\$ 855.16	

Final COSS GM- Fixed Meter Charge															
PWV				PEU				PAC				Combined Revenues @ PWV rates			
		Rate	Quantity	Revenues	Rate	Quantity	Revenues	Rate	Quantity	Revenues	COSS Rates	Quantity	Revenues		
35,217	5/8"	\$ 29.02	26,604	\$ 9,263,328	29.02	8,017	\$ 2,791,464	29.02	596	\$ 207,523	29.02	35,217	\$ 12,262,314		
647	3/4"	\$ 43.52	567	\$ 296,138	43.52	77	\$ 40,216	43.52	3	\$ 1,567	43.52	647	\$ 337,921		
777	1"	\$ 72.54	609	\$ 530,124	72.54	153	\$ 133,184	72.54	15	\$ 13,057	72.54	777	\$ 676,365		
532	1 1/2"	\$ 145.08	469	\$ 816,513	145.08	53	\$ 92,271	145.08	10	\$ 17,410	145.08	532	\$ 926,193		
348	2"	\$ 232.13	294	\$ 818,950	232.13	43	\$ 119,778	232.13	11	\$ 30,641	232.13	348	\$ 969,369		
61	3"	\$ 464.26	56	\$ 311,981	464.26	4	\$ 22,284	464.26	1	\$ 5,571	464.26	61	\$ 339,836		
9	4"	\$ 725.40	9	\$ 78,343	725.40	-	\$ -	725.40	-	\$ -	725.40	9	\$ 78,343		
6	6"	\$ 1,450.80	6	\$ 104,458	1,450.80	-	\$ -	1,450.80	-	\$ -	1,450.80	6	\$ 104,458		
1	8"	\$ 2,321.29	1	\$ 27,855	2,321.29	-	\$ -	2,321.29	-	\$ -	2,321.29	1	\$ 27,855		
-	10"	\$ -	-	\$ -	-	-	\$ -	-	-	\$ -	-	-	\$ -		
			28,615	\$ 12,247,690		8,347	\$ 3,199,198		636	\$ 275,769		37,598	\$ 15,722,657		
		Current Rate	5 Yr Ave		Current Rate	5 Yr Ave		Current Rate	5 Yr Ave		Core Volumetric Revenues				
	Volumetric Rate per CCF -	\$ 5.43	4,350,667	\$ 23,614,373	\$ 5.43	714,218	\$ 3,876,606	\$ 5.43	57,763	\$ 313,524	5.24	4,212,098	\$ 22,077,404		
												\$ 27,804,503	\$ 27,804,504		
Core - Group 1		COSS Rate	Quantity						Single Tariff Volumetric rate for all customers -	\$ 5.43					
	Muni Fire "Inch-Ft" Charge per year -	\$ 0.23268	15,005,040	\$ 3,491,309								\$	3,491,309		
	Muni Fire "Hydrant" Charge per year -	\$ 410.16	2,386	\$ 978,645								\$	978,645		
				\$ 4,469,954								\$	4,469,954		
Non Core - Group 2 - Large Fire flows															
	Muni Fire "Inch-Ft" Charge per year -	\$ 0.12928	8,310,305	\$ 1,074,364								\$	1,074,364		
	Muni Fire "Hydrant" Charge per year -	\$ 410.16	820	\$ 336,332								\$	336,332		
				\$ 1,410,696								\$	1,410,696		
Non Core - Group 4 - Small Fire flows															
	Muni Fire "Inch-Ft" Charge per year -	\$ 0.02589	713,372	\$ 18,466								\$	18,466		
	Muni Fire "Hydrant" Charge per year -	\$ 410.16	114	\$ 46,758								\$	46,758		
				\$ 65,225								\$	65,225		
Pittsfield - Group 3															
	Muni Fire "Inch-Ft" Charge per year -	\$ 0.18098	483,668	\$ 87,533								\$	87,533		
	Muni Fire "Hydrant" Charge per year -	\$ 410.16	68	\$ 27,891								\$	27,891		
				\$ 115,424		6,061,299						\$	115,424		

	COSS Rates (monthly)	Quantity											
214	1 1/2" connections \$	3.76	103 \$	4,644 \$	3.76	111 \$	5,005 \$	3.76	0 \$	- \$	3.76	214 \$	9,649
179	2" connections \$	8.01	93 \$	8,936 \$	8.01	86 \$	8,263 \$	8.01	0 \$	- \$	8.01	179 \$	17,199
0	3" connections \$	23.26	0 \$	- \$	23.26	0 \$	- \$	23.26	0 \$	- \$	23.26	0 \$	-
174	4" connections \$	49.57	130 \$	77,324 \$	49.57	43 \$	25,576 \$	49.57	1 \$	595 \$	49.57	174 \$	103,495
503	6" connections \$	143.98	422 \$	729,125 \$	143.98	71 \$	122,673 \$	143.98	10 \$	17,278 \$	143.98	503 \$	869,075
330	8" connections \$	343.18	282 \$	1,161,312 \$	343.18	47 \$	193,552 \$	343.18	1 \$	4,118 \$	343.18	330 \$	1,358,982
8	10" connection \$	343.18	4 \$	16,473 \$	343.18	4 \$	16,473 \$	343.18	0 \$	- \$	343.18	8 \$	32,945
16	12" connection \$	343.18	10 \$	41,181 \$	343.18	6 \$	24,709 \$	343.18	0 \$	- \$	343.18	16 \$	65,890
1	16" connection \$	343.18	1 \$	4,118 \$	343.18	0			0		343.18	1 \$	4,118
			1045 \$	2,043,112		368 \$	396,250		12 \$	21,991		1,425 \$	2,461,353
				COSS									
PEU - Metered and Volumetric (eliminated)	Eliminated			\$ -									\$ -
Anheuser Busch - Metered and Volumetric	385,466			\$ 567,348									\$ 567,348
Hudson - Metered and Volumetric	487,968			\$ 606,246									\$ 606,246
Tyngsborough Metered and Volumetric	134,734			\$ 459,933									\$ 459,933
Milford Metered and Volumetric	82,763			\$ 172,298									\$ 172,298
MVD Metered and Volumetric	121,992			\$ 143,604									\$ 143,604
				\$ 1,949,429									\$ 1,949,429
PEU - Fixed Fee (eliminated)				\$ -									\$ -
Anheuser Busch - Fixed Fee				\$ 356,622									\$ -
Hudson - Fixed Fee				\$ 457,441									\$ 356,622
Tyngsborough - Fixed Fee				\$ -									\$ 457,441
Milford - Fixed Fee				\$ 105,943									\$ -
MVD - Fixed Fee				\$ 181,718									\$ 105,943
				\$ 1,101,724									\$ 181,718
				\$ 1,101,724									\$ 1,101,724
				\$ 3,051,152									\$ 3,051,152
Total Revenues @ Fixed Volumetric Rates exclusive of Misc. Other Revenues -			\$ 45,957,145		\$ 8,430,342		\$ 726,708		\$ 55,114,194		\$ 55,100,965		\$ (0)
Revenue Requirement of Individual Utilities (from 1604.06) based on 2022 TY, excluding Misc Revenues -			\$ 42,005,827		\$ 12,706,143 (including NCRRS)		\$ 876,109		\$ 55,100,965		\$ 55,588,079		\$ 55,588,079
1. PWW 2022 Test Year Muni Fire and Hydrants Charged adjusted up by			106.090%	to reflect 11/2023 adjustment of	3%	and 11/2024 adjustment of	3.0%	based on annual adjustment approved in DW19-084					
2. Fixed Meter Charges (exclusive of 5/8" meter charge adjusted down by			98.983%	to reflect 11/2023 adjustment of	-0.51%	and 11/2024 adjustment of	-0.51%	based on annual adjustment approved in DW19-084					
Litchfield average metered sales -	206,538	CCF		based on ave. of 2021 and 2022 sales from PWW to PEU								\$ 487,114	
Non Core PWW (CWS) -	345,107	CCF		Based on 5 Year Average									

Non Core Volumetric Revenues @ 20% over Core rate

\$ 6.290 910,550 \$ 5,727,100

5 Yr Average Annual Consumption (CCF) - 5,122,648				Tier Bands (in CCF)		
CCF's per Tier	Rate per CCF per Tier	Revenues per Tier		Tiers	Start CCF	End CCF
2,861,530	4.50	\$ 12,876,883		1	0	7
880,371	5.43	\$ 4,780,415		2	8	20
1,380,747	7.35	\$ 10,147,206	\$ 10,147,206	3	21	None
5,122,648		\$ 27,804,504	\$ (0)			

Calculation of PWW Core Customer Monthly Charge based on CCF's purchased					
Customer Volumetric Usage - 7 CCF/month					
7	31.50	Tier 1 Volumetric Charge		Tier 1 Usage	
0	-	Tier 2 Volumetric Charge		Tier 2 Usage	
0	-	Tier 3 Volumetric Charge		Tier 3 Usage	
	Tiered Rates	Core/Non Core Rate	2022 TY PWW Rates	Current PWW Rates w/QCPAC	
Volumetric Charge -	\$ 31.50	\$ 36.69	\$ 32.34	\$ 31.01	2023 QCPAC - 1.36%
Meter Charge -	\$ 29.02	\$ 29.02	\$ 28.73	\$ 27.27	
Total Monthly charge -	\$ 60.52	\$ 65.71	\$ 61.07	\$ 58.27	

2022 TY PAC Rates	
Volumetric Charge -	\$ 48.53
Meter Charge -	\$ 26.21
Total Monthly charge -	\$ 74.74

2022 TY PEU Rates	
Volumetric Charge -	\$ 77.63
Meter Charge -	\$ 26.33
Total Monthly charge -	\$ 103.96

Pennichuck Water Works, Inc
 DW 23-101
 Cost of Service Study Tab "Rev-2"
 9/25/24

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	Proposed Total Revenue Requirement	\$ 55,100,965									
2	Proposed Municipal Fire Revenue	\$ 6,061,300									
3	Proposed Private Fire Revenue	\$ 2,461,353									
4	Special Contract Fixed Fee Revenue	\$ 1,101,724									
5	Collect from GM Rates and Contract Volumetric Rates	\$ 45,476,588									
6	ACOS Revenue Requirement (Excl. Misc Revenues)										
		General	Muni Fire	Private Fire	Total						
7	Base Cost	\$19,863,082	\$139,547	\$48,084	\$20,050,713						
8	Customer Costs + Capacity Costs	\$ 26,715,230	\$ 5,921,753	\$ 2,413,269	\$35,050,252						
9	Total	\$ 46,578,312	\$ 6,061,300	\$ 2,461,353	\$55,100,965						
10	Fixed Cost per Meter Equivalent per Year	\$ 591.63									
11	Fixed Cost per Meter Equivalent per Month	\$ 49.30									
12	Base Cost per CCF	\$ 3.88									
13	Proposed Rates										
14	Meter Charge (\$/Month)	\$ 29.02									
15	Volumetric Rate (\$/CCF)	\$ 5.43									
16	Contract Customer Meter Charge Revenues										
		Anheuser-Busch	Hudson	Milford	Tyngsboro	MVD					
17	Meter Size - Meter 1	6"	6"	4"	6"	6"					
18	Meter Size - Meter 2	6"									
19	Current Meter Charge - Meter 1	\$1,207.21	\$ 77.49	\$ 66.17	\$ -	\$ 78.33					
20	Current Meter Charge - Meter 2	\$1,207.21									
21	Proposed Meter Charge - Meter 1	\$1,450.80	\$93.12	\$78.90	\$0.00	\$94.14					
22	Proposed Meter Charge - Meter 2	\$1,450.80									
23	Pro Forma TY Current Meter Charge Revenue	\$28,973	\$930	\$794	\$0	\$940	\$31,637				
24	Proposed Meter Charge Revenue	\$34,819	\$1,117	\$947	\$0	\$1,130	\$38,013				
25	Volumetric Revenue										
		General Metered	Anheuser-Busch	Hudson	Milford	Tyngsboro	MVD				
26	Volume (CCF)	5,122,648	385,466	487,968	82,763	148,110	121,992				
27	Current Rate (\$ per CCF)	\$1.112	\$0.998	\$1.667	\$2.500	\$0.940					
28	Proposed Rate (\$ per CCF)	\$ 5.43	\$1.38	\$1.24	\$2.07	\$3.11	\$1.17				
29	Pro Forma TY Five Year Ave. Volumetric Revenue	\$26,458,022	\$428,750	\$487,201	\$137,958	\$370,301	\$114,709	\$27,996,942			
30	Proposed Volumetric Revenue	\$27,804,503	\$532,529	\$605,129	\$171,351	\$459,933	\$142,474	\$29,715,918			
31	GM Meter Revenue										
	Meter Size	Count	Equivalent Ratio	Proposed Rate (\$/Month)	Proposed Monthly Revenue	Pro Forma TY Current Annual Revenue	Proposed Annual Revenue				
32	5/8"	35,217	1.00	\$ 29.02	\$ 1,021,860	\$ 12,262,314	\$ 12,262,314				
33	3/4"	647	1.50	\$ 43.52	\$ 28,160	\$ 337,921	\$ 337,921				
34	1"	777	2.50	\$ 72.54	\$ 56,364	\$ 676,365	\$ 676,365				
35	1 1/2"	532	5.00	\$ 145.08	\$ 77,183	\$ 926,193	\$ 926,193				
36	2"	348	8.00	\$ 232.13	\$ 80,781	\$ 969,369	\$ 969,369				
37	3"	61	16.00	\$ 464.26	\$ 28,320	\$ 339,836	\$ 339,836				
38	4"	9	25.00	\$ 725.40	\$ 6,529	\$ 78,343	\$ 78,343				
39	6"	6	50.00	\$ 1,450.80	\$ 8,705	\$ 104,458	\$ 104,458				
40	8"	1	80.00	\$ 2,321.29	\$ 2,321	\$ 27,855	\$ 27,855				
41	10"	-	-	\$ -	\$ -	\$ -	\$ -				
42	Total	37,598			\$ 1,310,221	\$ 15,722,657	\$ 15,722,657				
43											
44	Total TY Revenues with Five Year Pro Forma	\$ 51,868,725									
45	Total System Proposed Revenue Collected	\$ 55,100,964									
46	Total System Proposed Revenue to be Collected	\$ 55,100,965									

Current PWW Rate (\$/CCF)	% Change
\$ 4.37	24.21%

Meter Size	Current PWW Rate (\$/month)	% Change
5/8"	\$ 26.90	7.87%
3/4"	\$ 39.14	11.20%
1"	\$ 63.03	15.09%
1 1/2"	\$ 122.88	18.07%
2"	\$ 201.15	15.40%
3"	\$ 368.87	25.86%
4"	\$ 608.39	19.23%
6"	\$ 1,207.21	20.18%
8"	\$ 1,925.97	20.53%

**Pennichuck Water Works - Fire Protection
 Town-Specific Cost Allocation Method**

Fire Protection Counts by Type and Town

Private Fire Services by Size and Town										
Town	1 1/2"	2"	4"	6"	8"	10"	12"	16"	Total Private Fire Services	# of Private Hydrants
Amherst - Core	1	24	14	31	12	2	1	-	85	-
Atkinson	-	-	1	-	-	-	-	-	1	-
Bedford	-	-	1	8	2	-	-	-	11	-
Bow	16	-	1	1	-	-	-	-	18	6
Center Barnstead	-	-	-	-	-	-	-	-	-	-
Chester	-	-	-	-	-	-	-	-	-	-
Derry	-	-	-	-	-	-	-	-	-	-
Epping	-	-	-	-	-	-	-	-	-	-
Exeter	-	-	-	-	-	-	-	-	-	-
Hollis - Core	24	-	-	-	1	-	1	-	26	-
Hooksett	-	-	-	-	-	-	-	-	-	-
Lee	-	-	-	-	-	-	-	-	-	-
Litchfield - Core	-	41	-	2	4	-	1	-	48	7
Londonderry	55	36	25	37	23	-	2	-	178	50
Merrimack - Core	-	3	12	17	14	4	3	-	53	-
Middleton	-	-	-	-	-	-	-	-	-	-
Milford	-	-	1	-	-	-	-	-	1	-
Nashua - Core	78	58	116	391	269	2	8	1	923	-
Newmarket	-	-	-	-	-	-	-	-	-	-
North Conway	-	-	-	-	-	-	-	-	-	-
Pelham	40	11	1	6	4	-	-	-	62	7
Pittsfield	-	-	1	10	1	-	-	-	12	-
Plaistow	-	-	-	-	-	-	-	-	-	-
Raymond	-	-	-	-	-	-	-	-	-	-
Salem	-	-	-	-	-	-	-	-	-	-
Sandown	-	-	-	-	-	-	-	-	-	-
Tilton	-	6	-	-	-	-	-	-	6	-
Weare	-	-	-	-	-	-	-	-	-	-
Windham	-	-	1	-	-	-	-	-	1	-
Total	214	179	174	503	330	8	16	1	1,425	70

Municipal Fire Protection		
# of Individual Public Hydrant Accounts	# of inch feet	# of municipal hydrants
-	1,732,133	149
-	-	-
-	1,325,842	131
26	22,942	5
-	-	-
-	-	-
-	228,510	36
-	-	-
52	30,923	4
-	-	-
-	-	-
34	22,508	7
-	2,774,321	271
-	1,974,466	222
-	549,444	50
-	-	-
-	-	-
-	14,455,596	2,336
-	-	-
219	75,624	6
-	503,543	47
-	483,668	68
-	-	-
246	97,666	12
-	-	-
-	-	-
-	-	-
341	235,199	44
918	24,512,385	3,388

Note: Reflects OCA 3-1 Adjustment to # of Private Fire Services

**Pennichuck Water Works - Fire Protection
 Town-Specific Cost Allocation Method**

Community Statistics and Billing Determinants												
Community	Community Group No.	Public Fire Provided	Private Fire Provided	Average Day (Winter) (GPD)	Average Day (Summer) (GPD)	Peak Day (GPD)	Peak HR (GPH)	Fire Flow Peak Day (GPD)	Fire Flow Peak Hour (GPH)	Fire Flow Peak Hour (GPD)	Public Fire Flow Req'd by ISO or available based on system, which ever is least.	Duration of Fire Flow (min)
Amherst - Core	2	Y	Y	209,310	662,895	928,054	66,848	300,000	150,000	450,000	2,500	120
Atkinson	4	N	Y	829	1,511	2,116	152	3,000	6,000	18,000	100	30
Bedford	2	Y	Y	182,796	706,301	988,821	71,225	300,000	150,000	450,000	2,500	120
Bow	4	Y	Y	19,897	27,453	38,434	2,768	30,000	30,000	90,000	500	60
Center Barnstead	4	N	N	76,090	84,169	117,837	8,488	-	-	-	-	-
Chester	4	N	N	2,267	2,215	3,101	223	-	-	-	-	-
Derry	4	Y	N	142,756	250,399	350,558	25,251	30,000	30,000	90,000	500	60
Epping	4	N	N	9,377	13,205	18,487	1,332	-	-	-	-	-
Exeter	4	Y	N	8,818	10,952	15,333	1,104	30,000	30,000	90,000	500	60
Hollis - Core	4	N	Y	7,905	37,486	52,481	3,780	60,000	60,000	180,000	1,000	60
Hooksett	4	N	N	22,358	35,985	50,379	3,629	-	-	-	-	-
Lee	4	Y	N	5,456	9,695	13,572	978	30,000	30,000	90,000	500	60
Litchfield - Core	2	Y	Y	310,569	599,837	839,772	60,489	300,000	150,000	450,000	2,500	120
Londonderry	2	Y	Y	417,311	817,427	1,144,398	82,431	450,000	150,000	450,000	2,500	180
Merrimack - Core	1	Y	Y	1,143,259	1,816,069	2,542,496	183,136	630,000	210,000	630,000	3,500	180
Middleton	4	N	N	7,504	11,119	15,566	1,121	-	-	-	-	-
Milford	4	N	Y	116,445	463,127	648,377	46,703	30,000	30,000	90,000	500	60
Nashua - Core	1	Y	Y	5,905,588	12,656,552	17,719,173	1,276,315	810,000	270,000	810,000	4,500	180
Newmarket	4	N	N	9,750	13,880	19,431	1,400	-	-	-	-	-
North Conway	4	Y	N	20,702	29,579	41,411	2,983	30,000	30,000	90,000	500	60
Pelham	2	Y	Y	55,424	115,529	161,741	11,650	240,000	120,000	360,000	2,000	120
Pittsfield	3	Y	Y	115,557	125,367	175,513	12,642	420,000	210,000	630,000	3,500	120
Plaistow	4	N	N	26,689	34,111	47,755	3,440	-	-	-	-	-
Raymond	4	Y	N	35,771	43,242	60,539	4,361	30,000	30,000	90,000	500	60
Salem	4	N	N	10,705	28,509	39,913	2,875	-	-	-	-	-
Sandown	4	N	N	1,068	1,446	2,025	146	-	-	-	-	-
Tilton	4	N	Y	4,233	5,335	7,469	538	3,000	6,000	18,000	100	30
Weare	4	N	N	2,568	4,890	6,847	493	-	-	-	-	-
Windham	4	Y	Y	119,098	245,821	344,150	24,789	30,000	30,000	90,000	500	60
						26,395,750	1,901,290	3,756,000	1,722,000	5,166,000		

Max HR / Max Day **1.73**

Coefficient **2.63**

Max Fire Flow Duration (mins) **180** Hydrant Diameter **6**

**Pennichuck Water Works - Fire Protection
 Town-Specific Cost Allocation Method**

Community	Estimated Flow Rates										Public and Municipal Hydrants
	1.5	2	4	6	8	10	12	16	Private Hydrants	Total Private	
Amherst - Core	3	149	536	3,451	2,846	853	689	-	-	8,527	16,585
Atkinson	-	-	38	-	-	-	-	-	-	38	-
Bedford	-	-	38	890	474	-	-	-	-	1,403	14,582
Bow	46	-	38	111	-	-	-	-	6	202	557
Center Barnstead	-	-	-	-	-	-	-	-	-	-	-
Chester	-	-	-	-	-	-	-	-	-	-	-
Derry	-	-	-	-	-	-	-	-	-	-	4,007
Epping	-	-	-	-	-	-	-	-	-	-	-
Exeter	-	-	-	-	-	-	-	-	-	-	445
Hollis - Core	70	-	-	-	237	-	689	-	-	996	-
Hooksett	-	-	-	-	-	-	-	-	-	-	-
Lee	-	-	-	-	-	-	-	-	-	-	779
Litchfield - Core	-	254	-	223	949	-	689	-	7	2,121	30,165
Londonderry	160	223	958	4,119	5,456	-	1,378	-	50	12,343	24,711
Merrimack - Core	-	19	460	1,892	3,321	1,706	2,067	-	-	9,465	5,566
Middleton	-	-	-	-	-	-	-	-	-	-	-
Milford	-	-	38	-	-	-	-	-	-	38	-
Nashua - Core	227	359	4,445	43,523	63,809	853	5,512	1,468	-	120,196	260,022
Newmarket	-	-	-	-	-	-	-	-	-	-	-
North Conway	-	-	-	-	-	-	-	-	-	-	668
Pelham	116	68	38	668	949	-	-	-	7	1,846	5,232
Pittsfield	-	-	38	1,113	237	-	-	-	-	1,389	7,569
Plaistow	-	-	-	-	-	-	-	-	-	-	-
Raymond	-	-	-	-	-	-	-	-	-	-	1,336
Salem	-	-	-	-	-	-	-	-	-	-	-
Sandown	-	-	-	-	-	-	-	-	-	-	-
Tilton	-	37	-	-	-	-	-	-	-	37	-
Weare	-	-	-	-	-	-	-	-	-	-	-
Windham	-	-	38	-	-	-	-	-	-	38	4,898
Total	622	1,108	6,668	55,989	78,278	3,413	11,025	1,468	70	158,641	377,121

Peak Day (GPD)		Peak Hour (GPD)	
Private Fire	Muni Fire	Private Fire	Muni Fire
101,868	198,132	152,803	297,197
3,000	-	18,000	-
26,335	273,665	39,503	410,497
7,992	22,008	23,976	66,024
-	-	-	-
-	-	-	-
-	30,000	-	90,000
-	-	-	-
-	30,000	-	90,000
60,000	-	180,000	-
-	-	-	-
-	30,000	-	90,000
19,711	280,289	29,566	420,434
149,898	300,102	149,898	300,102
396,723	233,277	396,723	233,277
-	-	-	-
30,000	-	90,000	-
256,060	553,940	256,060	553,940
-	-	-	-
-	30,000	-	90,000
62,605	177,395	93,907	266,093
65,108	354,892	97,663	532,337
-	-	-	-
-	30,000	-	90,000
-	-	-	-
-	-	-	-
3,000	-	18,000	-
-	-	-	-
233	29,767	699	89,301
1,182,533	2,573,467	1,546,796	3,619,204

Demand Ratio: 29.61% 70.39%

Pennichuck Water Works, Inc
 DW 23-101
 Cost of Service Study Tab "Rev-4"
 9/25/24

**Pennichuck Water Works - Fire Protection
 Town-Specific Cost Allocation Method**

Flow Rates by Service Type			
	Peak Day (GPD)	Peak Hour (GPD)	Ratio PH/PD
General Metered	26,395,750	45,630,950	1.73
Private Fire	1,182,533	1,546,796	1.31
Public Fire	2,573,467	3,619,204	1.41
Ratio Peak Hour to Peak Day			
	Peak Day (GPD)	Peak Hour (GPD)	Ratio PH/PD
General Metered	26,395,750	-	-
Private Fire	1,182,533	-	-
Public Fire	2,573,467	-	-

**Pennichuck Water Works - Fire Protection
 Town-Specific Cost Allocation Method**

Community Group No.	Community	Muni Fire - Billing Determinants		Muni Fire - Revenue Requirement by Town							
		inch ft	hydrants	Base Cost	Extra Capacity - Max Day	Extra Capacity - Max Hour	Customer Service & Billing	Meters	Service Lines	Fire Hydrants	Revenue Requirement
2	Amherst - Core	1,732,133	149	6,688	49,565	167,613	65	-	-	61,114	285,046
4	Atkinson	-	-	-	-	-	-	-	-	-	-
2	Bedford	1,325,842	131	5,120	37,939	128,298	49	-	-	53,731	225,137
4	Bow	22,942	5	18	131	444	1	-	-	2,051	2,645
4	Center Barnstead	-	-	-	-	-	-	-	-	-	-
4	Chester	-	-	-	-	-	-	-	-	-	-
4	Derry	228,510	36	176	1,308	4,422	9	-	-	14,766	20,681
4	Epping	-	-	-	-	-	-	-	-	-	-
4	Exeter	30,923	4	24	177	598	1	-	-	1,641	2,441
4	Hollis - Core	-	-	-	-	-	-	-	-	-	-
4	Hooksett	-	-	-	-	-	-	-	-	-	-
4	Lee	22,508	7	17	129	436	1	-	-	2,871	3,454
2	Litchfield - Core	2,774,321	271	10,713	79,388	268,462	104	-	-	111,154	469,820
2	Londonderry	1,974,466	222	7,624	56,500	191,063	74	-	-	91,056	346,317
1	Merrimack - Core	549,444	50	3,819	28,300	95,702	20	-	-	20,508	148,350
4	Middleton	-	-	-	-	-	-	-	-	-	-
4	Milford	-	-	-	-	-	-	-	-	-	-
1	Nashua - Core	14,455,596	2,336	100,473	744,572	2,517,882	539	-	-	958,137	4,321,604
4	Newmarket	-	-	-	-	-	-	-	-	-	-
4	North Conway	75,624	6	58	433	1,464	3	-	-	2,461	4,419
2	Pelham	503,543	47	1,944	14,409	48,726	19	-	-	19,278	84,376
3	Pittsfield	483,668	68	2,615	19,376	65,524	18	-	-	27,891	115,424
4	Plaistow	-	-	-	-	-	-	-	-	-	-
4	Raymond	97,666	12	75	559	1,890	4	-	-	4,922	7,450
4	Salem	-	-	-	-	-	-	-	-	-	-
4	Sandown	-	-	-	-	-	-	-	-	-	-
4	Tilton	-	-	-	-	-	-	-	-	-	-
4	Weare	-	-	-	-	-	-	-	-	-	-
4	Windham	235,199	44	182	1,346	4,552	9	-	-	18,047	24,135
		24,512,385	3,388	139,547	1,034,133	3,497,077	915	-	-	1,389,627	6,061,299

1	2	3	4	5	6	7	8	9	10	11	(1)
Community Group	inch ft	hydrants	Inch Ft Charge				Hydrant	check			
1 Core Inc-Ft	15,005,040	2,386	\$ 0.00695	\$ 0.05151	\$ 0.17418	\$ 0.00004	\$ 410.16	\$ -	\$ -	\$ 410.16	\$ 0.23268
2 Non Core - Large	8,310,305	820	\$ 0.00386	\$ 0.02862	\$ 0.09677	\$ 0.00004	\$ 410.16	\$ -	\$ -	\$ 410.16	\$ 0.12928
3 Pittsfield	483,668	68	\$ 0.00541	\$ 0.04006	\$ 0.13547	\$ 0.00004	\$ 410.16	\$ -	\$ -	\$ 410.16	\$ 0.18098
4 Non Core - Small	713,372	114	\$ 0.00077	\$ 0.00572	\$ 0.01935	\$ 0.00004	\$ 410.16	\$ -	\$ -	\$ 410.16	\$ 0.02589
	24,512,385	3,388					\$ 410.16			\$ 410.16	

**Pennichuck Water Works - Fire Protection
 Town-Specific Cost Allocation Method**

Private Fire - Revenue Requirement by Town								
Community	Base Cost	Extra Capacity - Max Day	Extra Capacity - Max Hour	Customer Service & Billing	Meters	Service Lines	Fire Hydrants	Revenue Requirement
Amherst - Core	2,868	37,804	144,596	7,753	-	22,710	-	215,731
Atkinson	34	1,113	17,033	91	-	267	-	18,539
Bedford	371	9,773	37,381	1,003	-	2,939	-	51,468
Bow	607	2,966	22,688	1,642	-	4,809	-	32,713
Center Barnstead	-	-	-	-	-	-	-	-
Chester	-	-	-	-	-	-	-	-
Derry	-	-	-	-	-	-	-	-
Epping	-	-	-	-	-	-	-	-
Exeter	-	-	-	-	-	-	-	-
Hollis - Core	877	22,266	170,333	2,372	-	6,946	-	202,794
Hooksett	-	-	-	-	-	-	-	-
Lee	-	-	-	-	-	-	-	-
Litchfield - Core	1,620	7,315	27,978	4,378	-	12,824	-	54,115
Londonderry	6,006	55,628	141,848	16,237	-	47,557	-	267,275
Merrimack - Core	1,788	147,225	375,416	4,835	-	14,160	-	543,424
Middleton	-	-	-	-	-	-	-	-
Milford	34	11,133	85,166	91	-	267	-	96,692
Nashua - Core	31,145	95,025	242,307	84,194	-	246,600	-	699,271
Newmarket	-	-	-	-	-	-	-	-
North Conway	-	-	-	-	-	-	-	-
Pelham	2,092	23,233	88,864	5,655	-	16,565	-	136,409
Pittsfield	405	24,162	92,417	1,095	-	3,206	-	121,285
Plaistow	-	-	-	-	-	-	-	-
Raymond	-	-	-	-	-	-	-	-
Salem	-	-	-	-	-	-	-	-
Sandown	-	-	-	-	-	-	-	-
Tilton	202	1,113	17,033	547	-	1,603	-	20,499
Weare	-	-	-	-	-	-	-	-
Windham	34	86	661	91	-	267	-	1,140
	48,084	438,842	1,463,721	129,985	-	380,720	-	2,461,353

\$ -

Allocator	No. Services	Peak Day	Peak Hour	No. Services	No. Services	No. Services	No. Services
Unit Rates	\$ 33.74	\$ 0.37	\$ 0.95	\$ 91.22	\$ -	\$ 267.17	\$ -

<i>Private Hydrants</i>	Number	Factor *	Equivs.	Annual Charge per		COSS based	Current PWW	Current PEU	Current PAC
1 1/2"	214	2.9	621.6	\$ 45	\$ 9,649.07	\$ 3.76	\$ 13.31	\$ 12.05	\$ 73.79
2"	179	6.2	1108.1	\$ 96	\$ 17,199.40	\$ 8.01	\$ 31.68	\$ 21.41	\$ 73.79
3"	0	18.0	0.0	\$ 279	\$ -	\$ 23.26	\$ 53.18	\$ 48.18	\$ 73.79
4"	174	38.3	6667.6	\$ 595	\$ 103,494.80	\$ 49.57	\$ 126.77	\$ 85.66	\$ 73.79
6"	503	111.3	55989.4	\$ 1,728	\$ 869,075.04	\$ 143.98	\$ 212.71	\$ 192.77	\$ 211.75
8"	330	237.2	78278.2	\$ 4,118.13	\$ 1,358,981.64	\$ 343.18	\$ 313.19	\$ 342.65	\$ 449.72
10"	8	426.6	3412.6	\$ 4,118.13	\$ 32,945.01	\$ 343.18	\$ 313.19	\$ 564.99	\$ 449.72
12"	16	689.0	11024.7	\$ 4,118.13	\$ 65,890.02	\$ 343.18	\$ 313.19	\$ 909.95	\$ 449.72
16"	1	1468.4	1468.4	\$ 4,118.13	\$ 4,118.13	\$ 343.18	\$ 313.19	\$ 909.95	\$ 449.72
Subtotal: Private	1425		158570.5		\$ 2,461,353.10				
Target Private Fire Revenues -				2,461,353.10	Goal Seek to Zero ->	\$	(0.00)		
Annual price per equivalent -				\$	15.52				

* Nominal size to the 2.63 power.

Pennichuck Water Works, Inc
 DW 23-101
 Five Year Usage Data for all Utilities
 9/25/24

All exclude MF	2018	2019	2020	2021	2022	5 Yr Avg	Adjusment to
							1604.06 Sch 1C 5
							<u>Year Average</u>
Tier 1 Usage	1,859,783	1,831,551	1,924,612	1,889,150	1,894,291	1,879,877	1,871,458
Tier 2 Usage	778,796	699,415	906,713	753,456	820,504	791,777	788,231
Tier 3 Usage	1,415,028	1,302,259	1,510,287	1,230,386	1,443,253	1,380,243	1,374,061
Total Usage	4,053,607	3,833,225	4,341,612	3,872,992	4,158,048	4,051,897	4,033,749

MultiFam	2018	2019	2020	2021	2022	5 Yr Avg	Adjusment to
							1604.06 Sch 1C 5
							<u>Year Average</u>
Tier 1 Usage	982,434	967,321	1,014,677	987,866	1,020,333	994,526	990,072
Tier 2 Usage	85,617	80,927	99,712	87,101	109,418	92,555	92,140
Tier 3 Usage	9,145	5,169	6,906	4,555	7,809	6,717	6,687
Total Usage	1,077,196	1,053,417	1,121,295	1,079,522	1,137,560	1,093,798	1,088,899

Totals	2018	2019	2020	2021	2022	5 Yr Avg	Adjusment to
							1604.06 Sch 1C 5
							<u>Year Average</u>
Tier 1 Usage	2,842,217	2,798,872	2,939,289	2,877,016	2,914,624	2,874,404	2,861,530
Tier 2 Usage	864,413	780,342	1,006,425	840,557	929,922	884,332	880,371
Tier 3 Usage	1,424,173	1,307,428	1,517,193	1,234,941	1,451,062	1,386,959	1,380,747
Total Usage	5,130,803	4,886,642	5,462,907	4,952,514	5,295,608	5,145,695	5,122,648

Five Year Average for Total CCF's (exluding Special Contracts) from 1604.06 Sch 1C for all three Utilities -

5,122,648

(23,047)

Note:

All data above was abstracted from the Company's CMMS software on September 25, 2024.

The difference between the 5 year volumetric data abstracted from the CMMS and that detailed on the Schedule 1C's in the Mergered 1604.06 Schedules is the result of running the consumption report out of the CMMS on different dates. The CMMS reports on the data in each account on the date of the report.

Corrections made to individual accounts within the CMMS to consumption data between report runs will result in differneces in the report totals.

The difference of xx,xxx CCF between the CMMS and annual report data has been rateably adjusted between the three tiers to develop the expected volumes per tier for puposes of meeting then volumetric revenue requirement.

MFR Tier CCF allocation based on meter size
9/25/24

MFR Meter Size	# of Accounts with that size meter	# of Accounts with actual unit counts	billed based on		# of Units allotted based on meter size	# of CCF per Tier per meter size		
			Meter Size Allocation	Equivalent 5/8		0-7	8-20	21+(4)
5/8	2164	630	1534	1	4	28	52	80+
3/4	241	241	0	1.5	6	42	78	120+
1	214	214	0	2.5	10	70	130	200+
1-1/2	148	148	0	5	20	140	260	400+
2	49	49	0	8	32	224	416	640+
3	19	19	0	16	64	448	832	1280+
4	2	2	0	25	100	700	1300	2000+
6	1	1	0	50	200	1400	2600	4000+
8	1	1	0	80	320	2240	4160	6400+
	2839	1305						

Acct Type	Winter Usage*	Summer Usage**	Annual Usage***	Tier		
Single Family	83%	52%	63%	0-7		
Single Family	17%	31%	33%	8-20		
Single Family	1%	17%	4%	21 and up		
Multi-Fam	91%	87%	89%	0-7		
Multi-Fam	9%	12%	10%	8-20		
Multi-Fam	0%	1%	1%	21 and up		
Municipal	43%	32%	31%	0-7		
Municipal	21%	19%	21%	8-20		
Municipal	37%	49%	48%	21 and up		
Commercial	54%	45%	46%	0-7		
Commercial	19%	18%	20%	8-20		
Commercial	27%	37%	34%	21 and up		
Industrial	42%	34%	34%	0-7		
Industrial	23%	13%	18%	8-20		
Industrial	34%	53%	49%	21 and up		
*Winter Usage is based on usage billed in January, February, March and April of 2022 to provide a Monthly Winter Average						
** Summer Usage is based on usage billed in June, July, August and September of 2022 to provide a Monthly Summer Average						
*** Annual Usage based on billed usage in 2022 to provide a Monthly Average						

Pennichuck Water Works, Inc.
DW 23-101

Joint Petition for Approval of Consolidation
Responses to Londonderry Data Requests – Set 2

Date Request Received: 7/11/24
Request No. Londonderry 2-20

Date of Response: 07/25/24
Witness: Donald L. Ware

REQUEST:

Re: (Mr. Ware's response to Londonderry 1-17, Attachment DOE 2-165d, and consideration of the issues raised in Londonderry 1-7 and your response to it): Please expand the schedule (Attachment DOE 2-165d) you provided in your response by adding three columns. The first column added will be in Column "I" with the heading 4th Quintile. For each line in this column divide the amount in Column C by 2. For example, the row for Londonderry will have a value of \$56,789. The second column added will be in Column "J" with the heading 2.5% Threshold. For each line in this column multiply the amount in Column I by 0.025. For example, the row for Londonderry will have a value of \$1,419.73. The third column added will be in Column "K" with the heading Ratio of the 2.5% threshold to Stand Alone Charges. For each line in this column divide the amount in Column J by the amount in Column D. For example, the row for Londonderry will have a value of 1.09. The values in the third added column is another measure of affordability that focuses more on lower income households. Values in this column that are less than (or close to) 1 indicate that there are likely to be significant affordability issues in those communities for households with incomes at or below the lower Quintile of income in those communities. Subject to check, would you agree that in using this approach there are 12 communities with column K values of less than 1, and 5 more that are close to 1 (within 20%). Furthermore, would you agree that this approach indicates that about half $[(12+5)/28]$ of the communities you serve are likely to have significant affordability issues, if the Stand Alone rates were implemented? If you disagree with either of these statements, explain why you disagree.

RESPONSE:

Please see Londonderry Attachment 2-20 for the requested table. The requested table, columns D "Projected Rates for Standalone TY 2022" and E "Rated for Consolidated TY 2022" have been updated to reflect changes to the projected rates reflective of all changes to the rate schedules through DOE DR 5's.

Based on stand alone rates revised through DOE DR5's there are a total of 11 communities with a ratio of less than 1.0 and an additional 4 communities with a ratio of less than 1.20.

Based on Londonderry Attachment 2-20 about 51% of the communities served by Pennichuck would face "significant affordability issues" based on the criteria laid out in this data request based on projected standalone rates. I can neither agree or disagree with the premise regarding "significant affordability" without having verification that the lower (4th) Quintile calculation proposed in this data request is correct. If that calculation is correct than I would agree that stand alone rates will create "significant affordability issues".

Pennichuck Water Works, Inc.
 DW 23-101
 Londonderry Attachment 2-20
 2021 Median Household Income survey by the American Community Survey
 5/19/24

Town	# of customers	2021 Median HH Income (ACS 5-Yr)	Projected Annual Rates for Stand Alone TY 2022 ¹	Rates for Consolidated TY 2022 ²	% of Median Family Income (stand alone)	% of Median Family Income (consolidated)	4th Quintile	2.5% Threshold	2.5% Threshold to Standalone rates
Amherst	1,490	\$ 140,163	\$ 773.36	\$ 830.83	0.55%	0.59%	\$ 70,082	\$ 1,752	2.27
Atkinson	10	\$ 122,086	\$ 1,207.95	\$ 864.95	0.99%	0.71%	\$ 61,043	\$ 1,526	1.26
Barnstead	898	\$ 76,431	\$ 1,207.95	\$ 864.95	1.58%	1.13%	\$ 38,216	\$ 955	0.79
Bedford	1,101	\$ 141,217	\$ 874.63	\$ 1,065.11	0.62%	0.75%	\$ 70,609	\$ 1,765	2.02
Bow	130	\$ 134,269	\$ 1,207.95	\$ 864.95	0.90%	0.64%	\$ 67,135	\$ 1,678	1.39
Chester	33	\$ 129,980	\$ 1,207.95	\$ 864.95	0.93%	0.67%	\$ 64,990	\$ 1,625	1.35
Conway	219	\$ 58,638	\$ 970.87	\$ 612.39	1.66%	1.04%	\$ 29,319	\$ 733	0.75
Derry	1,047	\$ 84,458	\$ 1,207.95	\$ 864.95	1.43%	1.02%	\$ 42,229	\$ 1,056	0.87
Epping	79	\$ 88,327	\$ 874.63	\$ 1,065.11	0.99%	1.21%	\$ 44,164	\$ 1,104	1.26
Exeter	52	\$ 76,836	\$ 1,207.95	\$ 864.95	1.57%	1.13%	\$ 38,418	\$ 960	0.80
Hollis	158	\$ 137,983	\$ 773.36	\$ 830.83	0.56%	0.60%	\$ 68,992	\$ 1,725	2.23
Hooksett	101	\$ 90,000	\$ 1,207.95	\$ 864.95	1.34%	0.96%	\$ 45,000	\$ 1,125	0.93
Lee	34	\$ 87,069	\$ 1,207.95	\$ 864.95	1.39%	0.99%	\$ 43,535	\$ 1,088	0.90
Litchfield	2,514	\$ 119,434	\$ 773.36	\$ 830.83	0.65%	0.70%	\$ 59,717	\$ 1,493	1.93
Londonderry	2,466	\$ 113,578	\$ 1,207.95	\$ 864.95	1.06%	0.76%	\$ 56,789	\$ 1,420	1.18
Merrimack	437	\$ 111,778	\$ 773.36	\$ 830.83	0.69%	0.74%	\$ 55,889	\$ 1,397	1.81
Middleton	87	\$ 78,634	\$ 970.87	\$ 612.39	1.23%	0.78%	\$ 39,317	\$ 983	1.01
Milford	283	\$ 85,671	\$ 874.63	\$ 1,065.11	1.02%	1.24%	\$ 42,836	\$ 1,071	1.22
Nashua	24,626	\$ 78,636	\$ 773.36	\$ 830.83	0.98%	1.06%	\$ 39,318	\$ 983	1.27
Newmarket	87	\$ 82,933	\$ 874.63	\$ 1,065.11	1.05%	1.28%	\$ 41,467	\$ 1,037	1.19
Pelham	595	\$ 113,314	\$ 1,207.95	\$ 864.95	1.07%	0.76%	\$ 56,657	\$ 1,416	1.17
Pittsfield	649	\$ 53,705	\$ 762.05	\$ 757.64	1.42%	1.41%	\$ 26,853	\$ 671	0.88
Plaistow	242	\$ 91,394	\$ 1,207.95	\$ 864.95	1.32%	0.95%	\$ 45,697	\$ 1,142	0.95
Raymond	385	\$ 85,382	\$ 1,207.95	\$ 864.95	1.41%	1.01%	\$ 42,691	\$ 1,067	0.88
Sandown	11	\$ 125,438	\$ 1,207.95	\$ 864.95	0.96%	0.69%	\$ 62,719	\$ 1,568	1.30
Salem	72	\$ 90,026	\$ 1,207.95	\$ 864.95	1.34%	0.96%	\$ 45,013	\$ 1,125	0.93
Tilton	69	\$ 57,380	\$ 1,207.95	\$ 864.95	2.11%	1.51%	\$ 28,690	\$ 717	0.59
Weare	28	\$ 100,866	\$ 1,207.95	\$ 864.95	1.20%	0.86%	\$ 50,433	\$ 1,261	1.04
Windham	735	\$ 162,499	\$ 1,207.95	\$ 864.95	0.74%	0.53%	\$ 81,250	\$ 2,031	1.68

1. Based on projected Rates for Stand Alone TY 2022 including all schedule modifications through DOE DR 5's
2. Based on Ty 2022 Consolidated rates including all schedule modifications through DOE DR 5's
3. Assumes SFRC usage of in each Town and based on Utility as detailed in DLW-F, Page 1 and based on the average annual usage for the customer class where that Town is located.

Settlement ACOS-1
 Summary of Cost Allocation by Class

Line No.	Description (A)	System Total (B)	General Metered Service		
			General (C)	Municipal Fire Protection Muni Fire (D)	Private Fire Protection Private Fire (E)
Rate Base					
1	Plant in Service	\$ 341,687,268	\$ 279,257,567	\$ 44,181,428	\$ 18,248,274
2	Accumulated Reserve	(96,874,945)	(79,873,947)	(12,110,782)	(4,890,216)
3	Net CIAC	-	-	-	-
4	<u>Total Net Plant</u>	<u>\$ 244,812,323</u>	<u>\$ 199,383,620</u>	<u>\$ 32,070,646</u>	<u>\$ 13,358,058</u>
Revenues at Current Rates					
5	Water Revenue	\$ 49,688,955	\$ 41,539,829	\$ 5,454,877	\$ 2,694,250
6	Revenue from Contract Customers	\$ 1,101,724	\$ 1,101,724	\$ -	\$ -
7	Current Water Revenue	\$ 50,790,679	\$ 42,641,553	\$ 5,454,877	\$ 2,694,250
8	Miscellaneous Revenues	662,052	553,474	72,680	35,898
9	<u>Total Revenues</u>	<u>\$ 51,452,731</u>	<u>\$ 43,195,026</u>	<u>\$ 5,527,557</u>	<u>\$ 2,730,148</u>
Proposed Revenue Requirement					
10	City Bond Fixed Revenue Requirement (CBFRR)	\$ 8,802,880	\$ 7,169,369	\$ 1,153,186	\$ 480,325
11	Operations & Maintenance Expenses (incl. MOEF Adj)	29,520,463	25,701,449	2,734,152	1,084,861
12	Amortization Expense	187,983	153,100	24,626	10,257
13	Taxes Other than Income	6,031,122	4,969,447	752,111	309,564
14	Debt Service Revenue Requirement (DSRR 1.0)	10,104,322	8,229,309	1,323,676	551,337
15	0.1 Debt Service Revenue Requirement (0.1 DSRR)	1,010,432	822,931	132,368	55,134
16	Income Taxes	105,815	86,180	13,862	5,774
17	<u>Total Revenue Requirement</u>	<u>\$ 55,763,016</u>	<u>\$ 47,131,785</u>	<u>\$ 6,133,980</u>	<u>\$ 2,497,251</u>
18	Miscellaneous Revenues	662,052	553,474	72,680	35,898
19	<u>Total Base Revenue Requirement</u>	<u>\$ 55,100,965</u>	<u>\$ 46,578,312</u>	<u>\$ 6,061,300</u>	<u>\$ 2,461,353</u>
20	<u>Total Revenue (Deficiency)/Surplus</u>	<u>\$ (4,310,286)</u>	<u>\$ (3,936,759)</u>	<u>\$ (606,423)</u>	<u>\$ 232,897</u>
21	Increase	8.49%	9.23%	11.12%	-8.64%
22	Total Base Revenue Requirement (excl. Fixed Contract Revenues not subject to Rate Increase)	\$ 53,999,241	\$ 45,476,588	\$ 6,061,300	\$ 2,461,353
23	Proposed Revenue from Contract Customers	3,051,152	3,051,152	-	-
24	<u>Total Base Revenue Requirement (excl. Revenue from Contract Customers)</u>	<u>\$ 52,049,812</u>	<u>\$ 43,527,160</u>	<u>\$ 6,061,300</u>	<u>\$ 2,461,353</u>

Settlement ACOS-2
 Summary of Cost Allocation by Functional Classification

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	\$ 341,687,268	\$ 100,821,000	\$ 97,786,993	\$ 94,078,243	\$ -	\$ 10,007,933	\$ 31,515,230	\$ 7,477,871
2	Accumulated Reserve	(96,874,945)	(28,854,570)	(28,174,939)	(23,752,463)	-	(4,044,072)	(9,538,491)	(2,510,410)
3	Net CIAC	-	-	-	-	-	-	-	-
4	Total Net Plant	\$ 244,812,323	\$ 71,966,430	\$ 69,612,054	\$ 70,325,780	\$ -	\$ 5,963,861	\$ 21,976,738	\$ 4,967,461
Proposed Revenue Requirement									
5	City Bond Fixed Revenue Requirement (CBFRR)	\$ 8,802,880	2,587,745	2,503,087	2,528,751	-	214,447	790,232	178,618
6	Operations & Maintenance Expenses	29,520,463	12,458,766	4,411,475	4,801,977	3,825,430	1,230,774	1,931,575	860,466
7	Amortization Expense	187,983	55,260	53,453	54,001	-	4,579	16,875	3,814
8	Taxes Other than Income	6,031,122	1,888,880	1,611,931	1,584,445	97,890	183,660	528,601	135,716
9	Debt Service Revenue Requirement (DSRR 1.0)	10,104,322	2,970,324	2,873,150	2,902,608	-	246,151	907,062	205,026
10	0.1 Debt Service Revenue Requirement (0.1 DSRR)	1,010,432	297,032	287,315	290,261	-	24,615	90,706	20,503
11	Income Taxes	105,815	31,106	30,088	30,397	-	2,578	9,499	2,147
12	Total Revenue Requirement	\$ 55,763,016	\$ 20,289,113	\$ 11,770,499	\$ 12,192,440	\$ 3,923,319	\$ 1,906,804	\$ 4,274,551	\$ 1,406,290
13	Miscellaneous Revenues	\$ 662,052	240,884	139,746	144,756	46,580	22,639	50,750	16,696
14	Total Base Revenue Requirement	\$ 55,100,965	\$ 20,048,229	\$ 11,630,753	\$ 12,047,684	\$ 3,876,739	\$ 1,884,165	\$ 4,223,801	\$ 1,389,594

Functional Revenue Requirement

Line No.	Description	System Total	General Metered Service	Municipal Fire Protection	Private Fire Protection
			General	Muni Fire	Private Fire
	(A)	(B)	(C)	(D)	(E)
Base Cost					
1	Base Cost	\$ 20,289,113	\$ 20,099,108	\$ 141,220	\$ 48,785
2	Extra Capacity	\$ -	\$ -	\$ -	\$ -
3	Customer Costs	\$ -	\$ -	\$ -	\$ -
4	Fire Hydrants	\$ -	\$ -	\$ -	\$ -
5	<u>Sub-total</u>	\$ 20,289,113	\$ 20,099,108	\$ 141,220	\$ 48,785
Extra Capacity - Max Day					
6	Base Cost	\$ -	\$ -	\$ -	\$ -
7	Extra Capacity	\$ 11,770,499	\$ 10,278,723	\$ 1,046,534	\$ 445,243
8	Customer Costs	\$ -	\$ -	\$ -	\$ -
9	Fire Hydrants	\$ -	\$ -	\$ -	\$ -
10	<u>Sub-total</u>	\$ 11,770,499	\$ 10,278,723	\$ 1,046,534	\$ 445,243
Extra Capacity - Max Hour					
11	Base Cost	\$ -	\$ -	\$ -	\$ -
12	Extra Capacity	\$ 12,192,440	\$ 7,168,360	\$ 3,539,010	\$ 1,485,069
13	Customer Costs	\$ -	\$ -	\$ -	\$ -
14	Fire Hydrants	\$ -	\$ -	\$ -	\$ -
15	<u>Sub-total</u>	\$ 12,192,440	\$ 7,168,360	\$ 3,539,010	\$ 1,485,069
Customer Service & Billing					
16	Base Cost	\$ -	\$ -	\$ -	\$ -
17	Extra Capacity	\$ -	\$ -	\$ -	\$ -
18	Customer Costs	\$ 3,923,319	\$ 3,790,513	\$ 925	\$ 131,881
19	Fire Hydrants	\$ -	\$ -	\$ -	\$ -
20	<u>Sub-total</u>	\$ 3,923,319	\$ 3,790,513	\$ 925	\$ 131,881
Meters					
21	Base Cost	\$ -	\$ -	\$ -	\$ -
22	Extra Capacity	\$ -	\$ -	\$ -	\$ -
23	Customer Costs	\$ 1,906,804	\$ 1,906,804	\$ -	\$ -
24	Fire Hydrants	\$ -	\$ -	\$ -	\$ -
25	<u>Sub-total</u>	\$ 1,906,804	\$ 1,906,804	\$ -	\$ -
Service Lines					
26	Base Cost	\$ -	\$ -	\$ -	\$ -
27	Extra Capacity	\$ -	\$ -	\$ -	\$ -
28	Customer Costs	\$ 4,274,551	\$ 3,888,278	\$ -	\$ 386,273
29	Fire Hydrants	\$ -	\$ -	\$ -	\$ -
30	<u>Sub-total</u>	\$ 4,274,551	\$ 3,888,278	\$ -	\$ 386,273

Functional Revenue Requirement					
Line No.	Description	System Total	General Metered Service	Municipal Fire Protection	Private Fire Protection
	(A)	(B)	General	Muni Fire	Private Fire
Fire Hydrants					
31	Base Cost	\$ -	\$ -	\$ -	\$ -
32	Extra Capacity	\$ -	\$ -	\$ -	\$ -
33	Customer Costs	\$ -	\$ -	\$ -	\$ -
34	Fire Hydrants	\$ 1,406,290	\$ -	\$ 1,406,290	\$ -
35	<i>Sub-total</i>	<i>\$ 1,406,290</i>	<i>\$ -</i>	<i>\$ 1,406,290</i>	<i>\$ -</i>
TOTAL					
36	Base Cost	\$ 20,289,113	\$ 20,099,108	\$ 141,220	\$ 48,785
37	Extra Capacity - Max Day	\$ 11,770,499	\$ 10,278,723	\$ 1,046,534	\$ 445,243
38	Extra Capacity - Max Hour	\$ 12,192,440	\$ 7,168,360	\$ 3,539,010	\$ 1,485,069
39	Customer Service & Billing	\$ 3,923,319	\$ 3,790,513	\$ 925	\$ 131,881
40	Meters	\$ 1,906,804	\$ 1,906,804	\$ -	\$ -
41	Service Lines	\$ 4,274,551	\$ 3,888,278	\$ -	\$ 386,273
42	Fire Hydrants	\$ 1,406,290	\$ -	\$ 1,406,290	\$ -
43	Total Revenue Requirement	\$ 55,763,016	\$ 47,131,785	\$ 6,133,980	\$ 2,497,251
UNITS					
44	Annual Usage	5,171,075	5,122,648	35,993	12,434
45	Number of Bills	468,396	451,176	120	17,100
UNIT COST					
46	Base Cost (\$ / CCF)		3.92	3.92	3.92
47	Extra Capacity Cost (\$ / Bill)		38.67	38,212.87	112.88
48	Customer Service & Billing (\$ / Bill)		8.40	7.71	7.71
49	Meters (\$ / Bill)		4.23	0.00	0.00
50	Service Lines (\$ / Bill)		8.62	0.00	22.59
51	Fire Hydrants (\$ / Bill)		0.00	11,719.08	0.00
52	Direct Customer Costs		12.84	0.00	22.59
53	Direct plus Customer Service & Billing Customer Costs		21.25	7.71	30.30
54	Total Customer Costs + Extra Capacity Costs		59.92	38,220.58	143.19
UNIT COST After Removal of Contract Revenue					
Revenue Requirement					
55	Base Cost	\$ 18,749,565	\$ 18,561,934	\$ 139,547	\$ 48,084
56	Extra Capacity - Max Day	\$ 10,965,585	\$ 9,492,609	\$ 1,034,134	\$ 438,842
57	Extra Capacity - Max Hour	\$ 11,580,925	\$ 6,620,126	\$ 3,497,077	\$ 1,463,721
58	Customer Service & Billing	\$ 3,631,515	\$ 3,500,616	\$ 915	\$ 129,985
59	Meters	\$ 1,760,972	\$ 1,760,972	\$ -	\$ -
60	Service Lines	\$ 3,971,624	\$ 3,590,903	\$ -	\$ 380,720
61	Fire Hydrants	\$ 1,389,627	\$ -	\$ 1,389,627	\$ -
62	Total Revenue Requirement	\$ 52,049,812	\$ 43,527,160	\$ 6,061,300	\$ 2,461,353
UNITS					
63	Annual Usage	5,171,075	5,122,648	35,993	12,434
64	Number of Bills	468,396	451,176	120	17,100
UNIT COST					
65	Base Cost (\$ / CCF)		3.62	3.88	3.87
66	Extra Capacity Cost (\$ / Bill)		35.71	37,760.09	111.26
67	Customer Service & Billing (\$ / Bill)		7.76	7.62	7.60
68	Meters (\$ / Bill)		3.90	0.00	0.00
69	Service Lines (\$ / Bill)		7.96	0.00	22.26
70	Fire Hydrants (\$ / Bill)		0.00	11,580.22	0.00
71	Direct Customer Costs		11.86	0.00	22.26
72	Direct plus Customer Service & Billing Customer Costs		19.62	7.62	29.87
73	Total Customer Costs + Extra Capacity Costs		55.33	37,767.71	141.13

Settlement ACOS-4
 Summary of External Allocators

Name	Description	Total	General	Muni Fire	Private Fire
ALLOCATORS					
CUSTS	No. of Customers (Avg) Proposed Case	39,033	96.32% 37,598	0.03% 10	3.65% 1,425
SERV	Services (Cost Weighted) Proposed Case	62,403	90.96% 56,764	0.00% -	9.04% 5,639
METERS	Meters Proposed Case	43,290	100.00% 43,290	0.00% -	0.00% -
CUST_METERS	Number of Metered Customers Proposed Case	37,598	100.00% 37,598	0.00% -	0.00% -
USAGE	Annual Usage (CCF) Proposed Case	5,171,075	99.06% 5,122,648	0.70% 35,993	0.24% 12,434
BASE_COST	Base Cost (Based on MGD) Proposed Case	11	99.06% 10.50	0.70% 0.07	0.24% 0.03
MAX_DAY	Extra Capacity - Max Day (Based on MGD) Proposed Case	11	87.33% 9.24	8.89% 0.94	3.78% 0.40
MAX_HOUR	Extra Capacity - Max Hour (Based on MGD) Proposed Case	24	58.79% 14.38	29.03% 7.10	12.18% 2.98
BILLS	No. of Bills Proposed Case	468,396	96.32% 451,176	0.03% 120	3.65% 17,100
FIRE	Fire Hydrants Proposed Case	1	0.00% -	100.00% 1	0.00% -
REVENUE	Revenue Proposed Case	49,688,955	83.60% 41,539,829	10.98% 5,454,877	5.42% 2,694,250

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	490,807								STTDPLT
302	Franchise & Consents	299,010								STTDPLT
	Sub-total	789,817								
Source of Supply and Pumping Plant										
303	Land Rights - Base	1,803,525	F	BASEC	BASE	BASE COST				
303	Land Rights - Extra Cap (Max Day)	1,921,483	F	MXDAY	EXTRA	MAX_DAY				
304	Structures and Improvements - Base	25,319,273	F	BASEC	BASE	BASE COST				
304	Structures and Improvements - Extra Cap (Max Day)	29,975,248	F	MXDAY	EXTRA	MAX_DAY				
305	Collecting & Impounding Reservoirs	5,120,488	F	BASEC	BASE	BASE COST				
306	Lake, River & Other Intake - Base	3,846,651	F	BASEC	BASE	BASE COST				
306	Lake, River & Other Intake - Extra Cap (Max Day)	3,885,156	F	MXDAY	EXTRA	MAX_DAY				
307	Wells and Springs - Base	1,955,841	F	BASEC	BASE	BASE COST				
307	Wells and Springs - Extra Cap (Max Day)	2,083,761	F	MXDAY	EXTRA	MAX_DAY				
308	Infiltration Galleries and Tunnels - Base	747	F	BASEC	BASE	BASE COST				
308	Infiltration Galleries and Tunnels - Extra Cap (Max Day)	796	F	MXDAY	EXTRA	MAX_DAY				
309	Supply Mains - Base	2,305,621	F	BASEC	BASE	BASE COST				
309	Supply Mains - Extra Cap (Max Day)	2,456,417	F	MXDAY	EXTRA	MAX_DAY				
310	Power Generation Equipment - Base	572,236	F	BASEC	BASE	BASE COST				
310	Power Generation Equipment - Extra Cap (Max Day)	609,663	F	MXDAY	EXTRA	MAX_DAY				
310	Power Generation Equipment - Extra Cap (Max Hour)	1,092,361	F	MXHRS	EXTRA	MAX_HOUR				
311	Pumping Equipment - Base	2,343,159	F	BASEC	BASE	BASE COST				
311	Pumping Equipment - Extra Cap (Max Day)	2,496,411	F	MXDAY	EXTRA	MAX_DAY				
311	Pumping Equipment - Extra Cap (Max Hour)	4,472,937	F	MXHRS	EXTRA	MAX_HOUR				
	Sub-total	89,061,775								
Water Treatment Plant										
320	Water Treatment Plant Equipment - Base	10,319,577	F	BASEC	BASE	BASE COST				
320	Water Treatment Plant Equipment - Extra Cap (Max Day)	10,994,516	F	MXDAY	EXTRA	MAX_DAY				
	Sub-total	21,314,093								
Transmission & Distribution Plant										
330	Distribution Reservoirs and Standpipes - Base	3,388,876	F	BASEC	BASE	BASE COST				
330	Distribution Reservoirs and Standpipes - Extra Cap (Max Hour)	10,079,662	F	MXHRS	EXTRA	MAX_HOUR				
331	Transmission and Distribution Mains - Base	38,149,139	F	BASEC	BASE	BASE COST				
331	Transmission and Distribution Mains - Extra Cap (Max Day)	40,844,234	F	MXDAY	EXTRA	MAX_DAY				
331	Transmission and Distribution Mains - Extra Cap (Max Hour)	72,824,198	F	MXHRS	EXTRA	MAX_HOUR				
333	Services	29,631,715	F	SERVS	CUS		SERV			
334	Meters and Meter Installations	9,409,806	F	METER	CUS		METERS			
335	Hydrants	7,030,954	F	FIREH	FIRE_HYD			FIRE		
339	Other Plant and Miscellaneous Eq.	514,940								TDPLT
	Sub-total	211,672,924								
Other Plant										
	OWIP	1,222,933								PLANT
	Sub-total	1,222,933								
General Plant										
340	Office Furniture and Equipment	695,605								STTDPLT
341	Transportation Equipment	4,145,093								STTDPLT
342	Tools, Shop and Garage Equipment	1,036,507								STTDPLT
344	Laboratory Equipment	230,008								STTDPLT
345	Power Operated Equipment	501,106								STTDPLT
346	Communication Equipment	1,638,926								STTDPLT
347	Computer Equipment	8,537,876								STTDPLT
348	Other Tangible Equipment	849,604								STTDPLT
	Sub-total	17,625,726								
TOTAL PLANT-IN-SERVICE		341,687,268								

Acct. No.	Account Description	Proposed Case	Function	Classifier	BASE	EXTRA	CUS	FIRE_HYD	REV	Internal
Accumulated Reserve for Depreciation										
Intangible Plant										
301	Organizational Expense	(406,801)								STTDPLT
302	Franchise & Consents	(275,096)								STTDPLT
	Sub-total	(681,896)								
Source of Supply and Pumping Plant										
303	Land Rights - Base	(103)	F. BASEC	BASE	BASE_COST					
303	Land Rights - Extra Cap (Max Day)	(110)	F. MXDAY	EXTRA		MAX_DAY				
304	Structures and Improvements - Base	(10,764,013)	F. BASEC	BASE	BASE_COST					
304	Structures and Improvements - Extra Cap (Max Day)	(11,468,020)	F. MXDAY	EXTRA		MAX_DAY				
305	Collecting & Impounding Reservoirs	(1,490,867)	F. BASEC	BASE	BASE_COST					
306	Lake, River & Other Intake - Base	(405,430)	F. BASEC	BASE	BASE_COST					
306	Lake, River & Other Intake - Extra Cap (Max Day)	(229,816)	F. MXDAY	EXTRA		MAX_DAY				
307	Wells and Springs - Base	(961,479)	F. BASEC	BASE	BASE_COST					
307	Wells and Springs - Extra Cap (Max Day)	(1,024,363)	F. MXDAY	EXTRA		MAX_DAY				
308	Infiltration Galleries and Tunnels - Base	(31)	F. BASEC	BASE	BASE_COST					
308	Infiltration Galleries and Tunnels - Extra Cap (Max Day)	(406)	F. MXDAY	EXTRA		MAX_DAY				
309	Supply Mains - Base	(279,529)	F. BASEC	BASE	BASE_COST					
309	Supply Mains - Extra Cap (Max Day)	(297,811)	F. MXDAY	EXTRA		MAX_DAY				
310	Power Generation Equipment - Base	(306,250)	F. BASEC	BASE	BASE_COST					
310	Power Generation Equipment - Extra Cap (Max Day)	(326,280)	F. MXDAY	EXTRA		MAX_DAY				
310	Power Generation Equipment - Extra Cap (Max Hour)	(584,610)	F. MXHRS	EXTRA		MAX_HOUR				
311	Pumping Equipment - Base	(1,430,840)	F. BASEC	BASE	BASE_COST					
311	Pumping Equipment - Extra Cap (Max Day)	(1,524,422)	F. MXDAY	EXTRA		MAX_DAY				
311	Pumping Equipment - Extra Cap (Max Hour)	(2,731,379)	F. MXHRS	EXTRA		MAX_HOUR				
	Sub-total	(34,024,108)								
Water Treatment Plant										
320	Water Treatment Plant Equipment - Base	(4,678,049)	F. BASEC	BASE	BASE_COST					
320	Water Treatment Plant Equipment - Extra Cap (Max Day)	(4,984,011)	F. MXDAY	EXTRA		MAX_DAY				
	Sub-total	(9,662,060)								
Transmission & Distribution Plant										
330	Distribution Reservoirs and Standpipes - Base	(1,090,464)	F. BASEC	BASE	BASE_COST					
330	Distribution Reservoirs and Standpipes - Extra Cap (Max Hour)	(3,243,409)	F. MXHRS	EXTRA		MAX_HOUR				
331	Transmission and Distribution Mains - Base	(9,775,670)	F. BASEC	BASE	BASE_COST					
331	Transmission and Distribution Mains - Extra Cap (Max Day)	(10,415,035)	F. MXDAY	EXTRA		MAX_DAY				
331	Transmission and Distribution Mains - Extra Cap (Max Hour)	(18,661,111)	F. MXHRS	EXTRA		MAX_HOUR				
333	Services	(10,356,973)	F. SERV	CUS			SERV			
334	Meters and Meter Installations	(4,514,837)	F. METER	CUS			METERS			
335	Hydrants	(2,755,954)	F. FIREH	FIRE_HYD				FIRE		
339	Other Plant and Miscellaneous Eq.	(209,931)								TDPLT
	Sub-total	(61,023,384)								

Acct. No.	Account Description	Proposed Case	Function	Classifier	BASE	EXTRA	CUS	FIRE_HYD	REV	Internal
General Plant										
340	Office Furniture and Equipment	(539,491)								STTDPLT
341	Transportation Equipment	(1,847,008)								STTDPLT
343	Tools, Shop and Garage Equipment	(851,044)								STTDPLT
344	Laboratory Equipment	(119,193)								STTDPLT
345	Power Operated Equipment	(225,891)								STTDPLT
346	Communication Equipment	(1,148,679)								STTDPLT
347	Computer Equipment	(6,731,207)								STTDPLT
348	Other Tangible Equipment	(444,300)								STTDPLT
348.0	Other									STTDPLT
	Sub-total	(11,606,812)								
Depreciation										
108	ACCUM DEPREC. COST OF REMOVAL	9,906,847								RESERVE
108	ACCUMULATED DEPREC. GAIN/LOSS	11,344,388								RESERVE
108	THEORETICAL DEPRE. RESERVE.2007	3,531,600								RESERVE
	TY adjustment	21,497								RESERVE
	Utility Plant Acquisition Adjustment	(4,681,016)								RESERVE
	Sub-total	20,123,316								
	TOTAL DEPRECIATION ACCRUAL	(96,874,945)								
	NET PLANT (including CIAC)	244,812,323								
Plant Adjustments										
271-272	Adjustments Net CIAC									PLANT
	Sub-total									
	TOTAL CIAC									
	TOTAL NET PLANT	244,812,323								

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	66,080	F	BASEC	BASE	BASE COST				
601	Operation Labor and Expenses - Extra Cap (Max Day)	70,402	F	MXDAY	EXTRA					
602	Purchased Water	1,976,901	F	BASEC	BASE	BASE COST				
602	Miscellaneous Expenses - Base	6,367	F	BASEC	BASE	BASE COST				
603	Miscellaneous Expenses - Extra Cap (Max Day)	6,773	F	MXDAY	EXTRA					
610	Maintenance Supervision and Engineering - Base	226,966	F	BASEC	BASE	BASE COST				
610	Maintenance Supervision and Engineering - Extra Cap (Max Day)	241,810	F	MXDAY	EXTRA					
	Sub-total	2,586,290								
Production - Pumping Expenses										
623	Fuel or Power Purchased for Pumping - Base	2,117,414	F	BASEC	BASE	BASE COST				
623	Fuel or Power Purchased for Pumping - Extra Cap (Max Day)	162,632	F	MXDAY	EXTRA					
624	Pumping Labor and Expenses - Base	104,596	F	BASEC	BASE	BASE COST				
624	Pumping Labor and Expenses - Extra Cap (Max Day)	111,437	F	MXDAY	EXTRA					
624	Pumping Labor and Expenses - Extra Cap (Max Hour)	199,667	F	MXHRS	EXTRA					
626	Miscellaneous Expenses - Base	25,472	F	BASEC	BASE	BASE COST				
626	Miscellaneous Expenses - Extra Cap (Max Day)	27,138	F	MXDAY	EXTRA					
626	Miscellaneous Expenses - Extra Cap (Max Hour)	48,624	F	MXHRS	EXTRA					
631	Maintenance of Structures and Improvements - Base	45,746	F	BASEC	BASE	BASE COST				
631	Maintenance of Structures and Improvements - Extra Cap (Max Day)	48,738	F	MXDAY	EXTRA					
631	Maintenance of Structures and Improvements	87,327	F	MXHRS	EXTRA					
633	Maintenance of Pumping Equipment - Base	293,201	F	BASEC	BASE	BASE COST				
633	Maintenance of Pumping Equipment - Extra Cap (Max Day)	312,977	F	MXDAY	EXTRA					
633	Maintenance of Pumping Equipment - Extra Cap (Max Hour)	559,701	F	MXHRS	EXTRA					
	Sub-total	4,144,070								
Production - Water Treatment Operations and Maintenance Expense										
641	Chemicals	1,707,351	F	BASEC	BASE	BASE COST				
642	Operation Labor and Expenses - Base	302,093	F	BASEC	BASE	BASE COST				
642	Operation Labor and Expenses - Extra Cap (Max Day)	321,852	F	MXDAY	EXTRA					
643	Miscellaneous Expenses - Base	(11,714)	F	BASEC	BASE	BASE COST				
643	Miscellaneous Expenses - Extra Cap (Max Day)	(12,481)	F	MXDAY	EXTRA					
652	Maintenance of Water Treatment Equipment - Base	126,299	F	BASEC	BASE	BASE COST				
652	Maintenance of Water Treatment Equipment - Extra Cap (Max Day)	134,560	F	MXDAY	EXTRA					
652	Sludge Removal	532,015	F	BASEC	BASE	BASE COST				
	Sub-total	3,099,976								
Production - Other										
926.0	Employee Pension and Benefits	326,116								PRODOM
601-652 & 926	PRO FORMA Adjustments to Test Year	245,234								PRODOM
601-652 & 926	PRO FORMA Adjustments based on FIVE YEAR AVE	(354,418)								PRODOM
	Sub-total	216,931								
	Total Production Expense	10,056,267								

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	519,798								TDOPER
662	Transmission & Distribution Lines Expenses - Base	53,828	F. BASEC	BASE	BASE_COST					
662	Transmission & Distribution Lines Expenses - Extra Cap (Max Day)	57,349	F. MXDAY	EXTRA		MAX_DAY				
662	Transmission & Distribution Lines Expenses - Extra Cap (Max Hour)	102,755	F. MXHRS	EXTRA		MAX_HOUR				
663	Meter Expenses	306,558	F. METER	CUS			METERS			
664	Customer Installations Expenses	37,795	F. SERV	CUS			SERV			
665	Miscellaneous Expenses	(158,939)								TDOPER
673	Maintenance of Transmission and Distribution Mains - Base	352,822	F. BASEC	BASE	BASE_COST					
673	Maintenance of Transmission and Distribution Mains - Extra Cap (Max Day)	375,898	F. MXDAY	EXTRA		MAX_DAY				
673	Maintenance of Transmission and Distribution Mains - Extra Cap (Max Hour)	673,514	F. MXHRS	EXTRA		MAX_HOUR				
675	Maintenance of Services	834,448	F. SERV	CUS			SERV			
676.0	Maintenance of Meters	100,237	F. METER	CUS			METERS			
677.0	Maintenance of Hydrants	405,796	F. FIREH	FIRE_HYD				FIRE		
678.0	Maintenance of Miscellaneous Equipment	265,272								TDMAINT
921	Office Supplies and Other Expenses	119,019								OMXPAG
926	Employee Pension and Benefits	447,214								LABOR
950.0	Maintenance of General Plant	158,031								OMXPAG
921, 926, 950	PRO FORMA Adjustments to Test Year	83,413								TDOM
	Sub-total	4,734,810								
Engineering Expenses										
660	Operation Supervision and Engineering	1,470,824								ENGOM
662	Transmission & Distribution Lines Expenses	3,345	F. BASEC	BASE	BASE_COST					
662	Transmission & Distribution Lines Expenses - Extra Cap (Max Day)	3,564	F. MXDAY	EXTRA		MAX_DAY				
662	Transmission & Distribution Lines Expenses - Extra Cap (Max Hour)	6,385	F. MXHRS	EXTRA		MAX_HOUR				
660-662	PRO FORMA Adjustments to Test Year	(106,176)								ENGOM
922	Administrative Expenses Transferred-Cr	(393,075)								ENGOM
	Sub-total	984,867								
Customer Account										
902	Meter Reading Expenses	162,119	F. CUSTS	CUS			CUST METERS			
903	Customer Records and Collection Expenses	428,539	F. CUSTS	CUS			BILLS			
904	Uncollectible Accounts	46,709	F. CUSTS	CUS			CUSTS			
902-904	PRO FORMA Adjustments to Test Year	32,077								CUSTOM
920	Administrative and General Salaries	1,395,839	F. CUSTS	CUS			CUSTS			
930	Miscellaneous General Expenses	51,640	F. CUSTS	CUS			CUSTS			
	Sub-total	2,077,924								
Administrative and General Expenses										
920	Administrative and General Salaries	2,311,227								OMXPAG
921	Office Supplies and Other Expenses	511,945								OMXPAG
922	Administrative Expenses Transferred-Cr	(1,027,078)								OMXPAG
923	Outside Services Employed	389,707								OMXPAG
924	Property Insurance	827,360								PLANT
925	Employee Pension and Benefits	4,647,112								LABOR
926	Regulatory Commission Expenses	226,026								OMXPAG
930	Miscellaneous General Expenses	132,897								OMXPAG
950	Maintenance of General Plant	764,155								OMXPAG
920-950	A&G PRO FORMA Adjustments to Test Year	82,440								LABOR
930	Miscellaneous General Expenses	(456,635)								OMXPAG
950	PRO FORMA Adjustments to Test Year	(4,757)								OMXPAG
	MOEF Adjustment	3,262,217								OMXPAG
	Sub-total	11,666,596								
TOTAL O & M EXPENSES		29,520,463								

Acct. No.	Account Description	Proposed Case	Function	Classifier	BASE	EXTRA	CUS	FIRE_HYD	REV	Internal
Labor Expense										
Salaries and Wages										
	Production	2,456,636								PRODOM
	Transmission and Distribution and Customer Accounts	2,077,064								TDCUSOM
	Engineering	926,167								ENGOM
	Sub-total	5,459,867								
	TOTAL O & M LABOR EXP.	5,459,867								
Amortization Expense										
407	Amortization Expense	187,983								NET_PLANT_INT
	Sub-total	187,983								
	TOTAL DEPRECIATION EXPENSES	187,983								
Taxes Other Than Income Taxes										
408	Payroll Taxes	814,768								LABOR
408	Property Taxes	5,216,354								PLANT
	Sub-total	6,031,122								
	TOTAL TAXES OTHER THAN INCOME TAX	6,031,122								
City Bond Fixed Revenue Requirement (CBFRR)										
	City Bond Fixed Revenue Requirement (CBFRR)	8,802,880								NET_PLANT_INT
	TOTAL	8,802,880								
Income Taxes										
	Tax Expense	105,815								NET_PLANT_INT
	TOTAL	105,815								
Debt Service Revenue Requirement										
	Debt Service Revenue Requirement (DSRR 1.0)	10,104,322								NET_PLANT_INT
	0.1 Debt Service Revenue Requirement (0.1 DSRR)	1,010,432								NET_PLANT_INT
	TOTAL	11,114,754								
Operating Revenues										
461	Water Sales	49,688,955	F	REVNU	REV				REVENUE	
466	Sales for Resale	19,359	F	REVNU	REV				REVENUE	
471-474	Other Operating Revenue	642,693	F	REVNU	REV				REVENUE	
	Sub-total	50,351,007								
	TOTAL									

Acct. No.	Account Description	Amount	Alloc. Factor	General Metered Service					TOTAL
				BASE	EXTRA	CUS	FIRE_HYD	REV	
Intangible Plant									
301.0	Organizational Expense	490,807	STTDPLT	143,465	202,112	55,554	-	-	401,132
302.0	Franchise & Consents	299,010	STTDPLT	87,402	123,131	33,845	-	-	244,378
	Sub-total	789,817		230,867	325,243	89,399	-	-	645,509
Source of Supply and Pumping Plant									
303.0	Land Rights - Base	1,803,525	BASE_COST	1,786,636	-	-	-	-	1,786,636
303.0	Land Rights - Extra Cap (Max Day)	1,921,483	MAX_DAY	-	1,677,957	-	-	-	1,677,957
304.0	Structures and Improvements - Base	25,319,273	BASE_COST	25,082,161	-	-	-	-	25,082,161
304.0	Structures and Improvements - Extra Cap (Max Day)	26,975,248	MAX_DAY	-	23,556,443	-	-	-	23,556,443
305.0	Collecting & Impounding Reservoirs	5,120,488	BASE_COST	5,072,535	-	-	-	-	5,072,535
306.0	Lake, River & Other Intake - Base	3,646,651	BASE_COST	3,612,501	-	-	-	-	3,612,501
306.0	Lake, River & Other Intake - Extra Cap (Max Day)	3,885,156	MAX_DAY	-	3,392,757	-	-	-	3,392,757
307.0	Wells and Springs - Base	1,955,841	BASE_COST	1,937,525	-	-	-	-	1,937,525
307.0	Wells and Springs - Extra Cap (Max Day)	2,083,761	MAX_DAY	-	1,819,668	-	-	-	1,819,668
308.0	Infiltration Galleries and Tunnels - Base	747	BASE_COST	740	-	-	-	-	740
308.0	Infiltration Galleries and Tunnels - Extra Cap (Max Day)	796	MAX_DAY	-	695	-	-	-	695
309.0	Supply Mains - Base	2,305,621	BASE_COST	2,284,029	-	-	-	-	2,284,029
309.0	Supply Mains - Extra Cap (Max Day)	2,456,417	MAX_DAY	-	2,145,094	-	-	-	2,145,094
310.0	Power Generation Equipment - Base	572,236	BASE_COST	566,877	-	-	-	-	566,877
310.0	Power Generation Equipment - Extra Cap (Max Day)	609,663	MAX_DAY	-	532,395	-	-	-	532,395
310.0	Power Generation Equipment - Extra Cap (Max Hour)	1,092,361	MAX_HOUR	-	642,237	-	-	-	642,237
311.0	Pumping Equipment - Base	2,343,159	BASE_COST	2,321,216	-	-	-	-	2,321,216
311.0	Pumping Equipment - Extra Cap (Max Day)	2,496,411	MAX_DAY	-	2,180,019	-	-	-	2,180,019
311.0	Pumping Equipment - Extra Cap (Max Hour)	4,472,937	MAX_HOUR	-	2,629,796	-	-	-	2,629,796
	Sub-total	89,061,775		42,664,220	38,577,059	-	-	-	81,241,279
Water Treatment Plant									
320.0	Water Treatment Plant Equipment - Base	10,319,577	BASE_COST	10,222,935	-	-	-	-	10,222,935
320.0	Water Treatment Plant Equipment - Extra Cap (Max Day)	10,994,516	MAX_DAY	-	9,601,086	-	-	-	9,601,086
	Sub-total	21,314,093		10,222,935	9,601,086	-	-	-	19,824,022
Transmission & Distribution Plant									
330.0	Distribution Reservoirs and Standpipes - Base	3,388,876	BASE_COST	3,357,139	-	-	-	-	3,357,139
330.0	Distribution Reservoirs and Standpipes - Extra Cap (Max Hour)	10,079,662	MAX_HOUR	-	5,926,185	-	-	-	5,926,185
331.0	Transmission and Distribution Mains - Base	38,149,139	BASE_COST	37,791,876	-	-	-	-	37,791,876
331.0	Transmission and Distribution Mains - Extra Cap (Max Day)	40,644,234	MAX_DAY	-	35,493,041	-	-	-	35,493,041
331.0	Transmission and Distribution Mains - Extra Cap (Max Hour)	72,824,198	MAX_HOUR	-	42,815,883	-	-	-	42,815,883
333.0	Services	29,631,715	SERV	-	-	26,954,023	-	-	26,954,023
334.0	Meters and Meter Installations	9,409,806	METERS	-	-	9,409,806	-	-	9,409,806
335.0	Hydrants	7,030,954	FIRE	-	-	-	-	-	-
339.0	Other Plant and Miscellaneous Eq.	514,340	TDPLT	100,231	205,180	88,575	-	-	393,986
	Sub-total	211,672,924		41,249,246	84,440,288	36,452,404	-	-	162,141,937
Other Plant									
	CWIP	1,222,933	PLANT	357,469	503,599	138,423	-	-	999,491
	Sub-total	1,222,933		357,469	503,599	138,423	-	-	999,491
General Plant									
340.0	Office Furniture and Equipment	685,605	STTDPLT	200,406	282,329	77,603	-	-	560,338
341.0	Transportation Equipment	4,145,093	STTDPLT	1,211,630	1,706,933	469,179	-	-	3,387,742
343.0	Tools, Shop and Garage Equipment	1,036,507	STTDPLT	302,976	426,830	117,321	-	-	847,127
344.0	Laboratory Equipment	230,009	STTDPLT	67,233	94,717	26,034	-	-	187,984
345.0	Power Operated Equipment	501,106	STTDPLT	146,476	206,353	56,720	-	-	409,549
346.0	Communication Equipment	1,639,926	STTDPLT	479,358	675,315	185,622	-	-	1,340,295
347.0	Computer Equipment	8,537,876	STTDPLT	2,495,662	3,515,864	966,394	-	-	6,977,921
348.0	Other Tangible Equipment	849,604	STTDPLT	248,343	349,864	96,166	-	-	694,373
	Sub-total	17,625,726		5,152,084	7,258,205	1,995,040	-	-	14,405,328
TOTAL PLANT-IN-SERVICE				341,687,268	99,876,821	140,705,481	38,675,265	-	279,257,567

Acct. No.	Account Description	Amount	Alloc. Factor	Municipal Fire Protection					TOTAL
				BASE	EXTRA	CUS	FIRE_HYD	REV	
Intangible Plant									
301.0	Organizational Expense	490,807	STTDPLT	1,008	51,714	-	10,741	-	63,463
302.0	Franchise & Consents	299,010	STTDPLT	614	31,505	-	6,544	-	38,663
	Sub-total	789,817		1,622	83,219	-	17,285	-	102,126
Source of Supply and Pumping Plant									
303.0	Land Rights - Base	1,803,525	BASE_COST	12,553	-	-	-	-	12,553
303.0	Land Rights - Extra Cap (Max Day)	1,921,483	MAX_DAY	-	170,842	-	-	-	170,842
304.0	Structures and Improvements - Base	25,319,273	BASE_COST	176,232	-	-	-	-	176,232
304.0	Structures and Improvements - Extra Cap (Max Day)	26,975,248	MAX_DAY	-	2,398,413	-	-	-	2,398,413
305.0	Collecting & Impounding Reservoirs	5,120,488	BASE_COST	35,641	-	-	-	-	35,641
306.0	Lake, River & Other Intake - Base	3,646,651	BASE_COST	25,382	-	-	-	-	25,382
306.0	Lake, River & Other Intake - Extra Cap (Max Day)	3,885,156	MAX_DAY	-	345,435	-	-	-	345,435
307.0	Wells and Springs - Base	1,955,841	BASE_COST	13,613	-	-	-	-	13,613
307.0	Wells and Springs - Extra Cap (Max Day)	2,083,761	MAX_DAY	-	185,270	-	-	-	185,270
308.0	Infiltration Galleries and Tunnels - Base	747	BASE_COST	5	-	-	-	-	5
308.0	Infiltration Galleries and Tunnels - Extra Cap (Max Day)	796	MAX_DAY	-	71	-	-	-	71
309.0	Supply Mains - Base	2,305,621	BASE_COST	16,048	-	-	-	-	16,048
309.0	Supply Mains - Extra Cap (Max Day)	2,456,417	MAX_DAY	-	218,404	-	-	-	218,404
310.0	Power Generation Equipment - Base	572,236	BASE_COST	3,983	-	-	-	-	3,983
310.0	Power Generation Equipment - Extra Cap (Max Day)	609,663	MAX_DAY	-	54,206	-	-	-	54,206
310.0	Power Generation Equipment - Extra Cap (Max Hour)	1,092,361	MAX_HOUR	-	317,072	-	-	-	317,072
311.0	Pumping Equipment - Base	2,343,159	BASE_COST	16,309	-	-	-	-	16,309
311.0	Pumping Equipment - Extra Cap (Max Day)	2,496,411	MAX_DAY	-	221,960	-	-	-	221,960
311.0	Pumping Equipment - Extra Cap (Max Hour)	4,472,937	MAX_HOUR	-	1,298,327	-	-	-	1,298,327
	Sub-total	89,061,775		299,767	5,210,000	-	-	-	5,509,767
Water Treatment Plant									
320.0	Water Treatment Plant Equipment - Base	10,319,577	BASE_COST	71,828	-	-	-	-	71,828
320.0	Water Treatment Plant Equipment - Extra Cap (Max Day)	10,994,516	MAX_DAY	-	977,540	-	-	-	977,540
	Sub-total	21,314,093		71,828	977,540	-	-	-	1,049,368
Transmission & Distribution Plant									
330.0	Distribution Reservoirs and Standpipes - Base	3,388,876	BASE_COST	23,588	-	-	-	-	23,588
330.0	Distribution Reservoirs and Standpipes - Extra Cap (Max Hour)	10,079,662	MAX_HOUR	-	2,925,750	-	-	-	2,925,750
331.0	Transmission and Distribution Mains - Base	38,149,139	BASE_COST	265,533	-	-	-	-	265,533
331.0	Transmission and Distribution Mains - Extra Cap (Max Day)	40,644,234	MAX_DAY	-	3,613,744	-	-	-	3,613,744
331.0	Transmission and Distribution Mains - Extra Cap (Max Hour)	72,824,198	MAX_HOUR	-	21,138,148	-	-	-	21,138,148
333.0	Services	29,631,715	SERV	-	-	-	-	-	-
334.0	Meters and Meter Installations	9,409,806	METERS	-	-	-	-	-	-
335.0	Hydrants	7,030,954	FIRE	-	-	-	7,030,954	-	7,030,954
339.0	Other Plant and Miscellaneous Eq.	514,340	TDPLT	704	67,417	-	17,126	-	85,247
	Sub-total	211,672,924		289,825	27,745,059	-	7,048,080	-	35,082,964
Other Plant									
	CWIP	1,222,933	PLANT	2,512	128,854	-	26,764	-	158,130
	Sub-total	1,222,933		2,512	128,854	-	26,764	-	158,130
General Plant									
340.0	Office Furniture and Equipment	685,605	STTDPLT	1,408	72,239	-	15,005	-	88,651
341.0	Transportation Equipment	4,145,093	STTDPLT	8,513	436,747	-	90,716	-	535,976
343.0	Tools, Shop and Garage Equipment	1,036,507	STTDPLT	2,129	109,211	-	22,684	-	134,024
344.0	Laboratory Equipment	230,009	STTDPLT	472	24,235	-	5,034	-	29,741
345.0	Power Operated Equipment	501,106	STTDPLT	1,029	52,799	-	10,967	-	64,795
346.0	Communication Equipment	1,639,926	STTDPLT	3,368	172,790	-	35,890	-	212,049
347.0	Computer Equipment	8,537,876	STTDPLT	17,535	899,591	-	186,853	-	1,103,979
348.0	Other Tangible Equipment	849,604	STTDPLT	1,745	89,518	-	18,594	-	109,857
	Sub-total	17,625,726		36,200	1,857,131	-	385,741	-	2,279,072
	TOTAL PLANT-IN-SERVICE	341,687,268		701,754	36,001,803	-	7,477,871	-	44,181,428

Acct. No.	Account Description	Amount	Alloc. Factor	Private Fire Protection					TOTAL
				BASE	EXTRA	CUS	FIRE_HYD	REV	
Intangible Plant									
301.0	Organizational Expense	490,807	STTDPLT	348	21,773	4,762	-	-	26,883
302.0	Franchise & Consents	299,010	STTDPLT	212	13,265	2,901	-	-	16,378
	Sub-total	789,817		560	35,038	7,663	-	-	43,261
Source of Supply and Pumping Plant									
303.0	Land Rights - Base	1,803,525	BASE_COST	4,337	-	-	-	-	4,337
303.0	Land Rights - Extra Cap (Max Day)	1,921,483	MAX_DAY	-	72,684	-	-	-	72,684
304.0	Structures and Improvements - Base	25,319,273	BASE_COST	60,880	-	-	-	-	60,880
304.0	Structures and Improvements - Extra Cap (Max Day)	26,975,248	MAX_DAY	-	1,020,393	-	-	-	1,020,393
305.0	Collecting & Impounding Reservoirs	5,120,488	BASE_COST	12,312	-	-	-	-	12,312
306.0	Lake, River & Other Intake - Base	3,646,651	BASE_COST	8,768	-	-	-	-	8,768
306.0	Lake, River & Other Intake - Extra Cap (Max Day)	3,885,156	MAX_DAY	-	146,964	-	-	-	146,964
307.0	Wells and Springs - Base	1,955,841	BASE_COST	4,703	-	-	-	-	4,703
307.0	Wells and Springs - Extra Cap (Max Day)	2,083,761	MAX_DAY	-	78,822	-	-	-	78,822
308.0	Infiltration Galleries and Tunnels - Base	747	BASE_COST	2	-	-	-	-	2
308.0	Infiltration Galleries and Tunnels - Extra Cap (Max Day)	796	MAX_DAY	-	30	-	-	-	30
309.0	Supply Mains - Base	2,305,621	BASE_COST	5,544	-	-	-	-	5,544
309.0	Supply Mains - Extra Cap (Max Day)	2,456,417	MAX_DAY	-	92,919	-	-	-	92,919
310.0	Power Generation Equipment - Base	572,236	BASE_COST	1,376	-	-	-	-	1,376
310.0	Power Generation Equipment - Extra Cap (Max Day)	609,663	MAX_DAY	-	23,062	-	-	-	23,062
310.0	Power Generation Equipment - Extra Cap (Max Hour)	1,092,361	MAX_HOUR	-	133,052	-	-	-	133,052
311.0	Pumping Equipment - Base	2,343,159	BASE_COST	5,634	-	-	-	-	5,634
311.0	Pumping Equipment - Extra Cap (Max Day)	2,496,411	MAX_DAY	-	94,432	-	-	-	94,432
311.0	Pumping Equipment - Extra Cap (Max Hour)	4,472,937	MAX_HOUR	-	544,815	-	-	-	544,815
	Sub-total	89,061,775		103,556	2,207,173	-	-	-	2,310,729
Water Treatment Plant									
320.0	Water Treatment Plant Equipment - Base	10,319,577	BASE_COST	24,813	-	-	-	-	24,813
320.0	Water Treatment Plant Equipment - Extra Cap (Max Day)	10,994,516	MAX_DAY	-	415,890	-	-	-	415,890
	Sub-total	21,314,093		24,813	415,890	-	-	-	440,703
Transmission & Distribution Plant									
330.0	Distribution Reservoirs and Standpipes - Base	3,388,876	BASE_COST	8,149	-	-	-	-	8,149
330.0	Distribution Reservoirs and Standpipes - Extra Cap (Max Hour)	10,079,662	MAX_HOUR	-	1,227,728	-	-	-	1,227,728
331.0	Transmission and Distribution Mains - Base	38,149,139	BASE_COST	91,730	-	-	-	-	91,730
331.0	Transmission and Distribution Mains - Extra Cap (Max Day)	40,644,234	MAX_DAY	-	1,537,450	-	-	-	1,537,450
331.0	Transmission and Distribution Mains - Extra Cap (Max Hour)	72,824,198	MAX_HOUR	-	8,870,168	-	-	-	8,870,168
333.0	Services	29,631,715	SERV	-	-	3,116,909	-	-	3,116,909
334.0	Meters and Meter Installations	9,409,806	METERS	-	-	-	-	-	-
335.0	Hydrants	7,030,954	FIRE	-	-	-	-	-	-
339.0	Other Plant and Miscellaneous Eq.	514,340	TDPLT	243	28,341	7,592	-	-	36,177
	Sub-total	211,672,924		100,121	11,663,687	3,124,501	-	-	14,888,309
Other Plant									
	CWIP	1,222,933	PLANT	868	54,252	11,865	-	-	66,984
	Sub-total	1,222,933		868	54,252	11,865	-	-	66,984
General Plant									
340.0	Office Furniture and Equipment	685,605	STTDPLT	486	30,415	6,652	-	-	37,553
341.0	Transportation Equipment	4,145,093	STTDPLT	2,941	183,885	40,215	-	-	227,041
343.0	Tools, Shop and Garage Equipment	1,036,507	STTDPLT	735	45,982	10,056	-	-	56,773
344.0	Laboratory Equipment	230,009	STTDPLT	163	10,204	2,232	-	-	12,598
345.0	Power Operated Equipment	501,106	STTDPLT	356	22,230	4,862	-	-	27,447
346.0	Communication Equipment	1,639,926	STTDPLT	1,164	72,751	15,910	-	-	89,825
347.0	Computer Equipment	8,537,876	STTDPLT	6,058	378,758	82,834	-	-	467,649
348.0	Other Tangible Equipment	849,604	STTDPLT	603	37,690	8,243	-	-	46,536
	Sub-total	17,625,726		12,505	781,914	171,004	-	-	965,423
	TOTAL PLANT-IN-SERVICE	341,687,268		242,424	15,157,952	3,315,033	-	-	18,715,409

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	(406,801)	STTDPLT	(118,910)	(167,519)	(46,045)	-	-	(332,474)
302.0	Franchise & Consents	(275,096)	STTDPLT	(80,412)	(113,283)	(31,138)	-	-	(224,833)
	Sub-total	(681,896)		(199,322)	(280,802)	(77,183)	-	-	(557,307)
Source of Supply and Pumping Plant									
303.0	Land Rights - Base	(103)	BASE_COST	(102)	-	-	-	-	(102)
303.0	Land Rights - Extra Cap (Max Day)	(110)	MAX_DAY	-	(96)	-	-	-	(96)
304.0	Structures and Improvements - Base	(10,764,013)	BASE_COST	(10,663,209)	-	-	-	-	(10,663,209)
304.0	Structures and Improvements - Extra Cap (Max Day)	(11,468,020)	MAX_DAY	-	(10,014,579)	-	-	-	(10,014,579)
305.0	Collecting & Impounding Reservoirs	(1,490,867)	BASE_COST	(1,476,905)	-	-	-	-	(1,476,905)
306.0	Lake, River & Other Intake - Base	(403,430)	BASE_COST	(399,652)	-	-	-	-	(399,652)
306.0	Lake, River & Other Intake - Extra Cap (Max Day)	(429,816)	MAX_DAY	-	(375,341)	-	-	-	(375,341)
307.0	Wells and Springs - Base	(961,479)	BASE_COST	(952,475)	-	-	-	-	(952,475)
307.0	Wells and Springs - Extra Cap (Max Day)	(1,024,363)	MAX_DAY	-	(894,537)	-	-	-	(894,537)
308.0	Infiltration Galleries and Tunnels - Base	(381)	BASE_COST	(378)	-	-	-	-	(378)
308.0	Infiltration Galleries and Tunnels - Extra Cap (Max Day)	(406)	MAX_DAY	-	(355)	-	-	-	(355)
309.0	Supply Mains - Base	(279,529)	BASE_COST	(276,911)	-	-	-	-	(276,911)
309.0	Supply Mains - Extra Cap (Max Day)	(297,811)	MAX_DAY	-	(260,067)	-	-	-	(260,067)
310.0	Power Generation Equipment - Base	(306,250)	BASE_COST	(303,382)	-	-	-	-	(303,382)
310.0	Power Generation Equipment - Extra Cap (Max Day)	(326,280)	MAX_DAY	-	(284,927)	-	-	-	(284,927)
310.0	Power Generation Equipment - Extra Cap (Max Hour)	(584,610)	MAX_HOUR	-	(343,713)	-	-	-	(343,713)
311.0	Pumping Equipment - Base	(1,430,840)	BASE_COST	(1,417,440)	-	-	-	-	(1,417,440)
311.0	Pumping Equipment - Extra Cap (Max Day)	(1,524,422)	MAX_DAY	-	(1,331,219)	-	-	-	(1,331,219)
311.0	Pumping Equipment - Extra Cap (Max Hour)	(2,731,379)	MAX_HOUR	-	(1,605,873)	-	-	-	(1,605,873)
	Sub-total	(34,024,108)		(15,490,453)	(15,110,707)	-	-	-	(30,601,160)
Water Treatment Plant									
320.0	Water Treatment Plant Equipment - Base	(4,678,049)	BASE_COST	(4,634,240)	-	-	-	-	(4,634,240)
320.0	Water Treatment Plant Equipment - Extra Cap (Max Day)	(4,984,011)	MAX_DAY	-	(4,352,344)	-	-	-	(4,352,344)
	Sub-total	(9,662,060)		(4,634,240)	(4,352,344)	-	-	-	(8,986,584)
Transmission & Distribution Plant									
330.0	Distribution Reservoirs and Standpipes - Base	(1,090,464)	BASE_COST	(1,080,252)	-	-	-	-	(1,080,252)
330.0	Distribution Reservoirs and Standpipes - Extra Cap (Max Hour)	(3,243,409)	MAX_HOUR	-	(1,906,913)	-	-	-	(1,906,913)
331.0	Transmission and Distribution Mains - Base	(9,775,670)	BASE_COST	(9,684,122)	-	-	-	-	(9,684,122)
331.0	Transmission and Distribution Mains - Extra Cap (Max Day)	(10,415,035)	MAX_DAY	-	(9,095,048)	-	-	-	(9,095,048)
331.0	Transmission and Distribution Mains - Extra Cap (Max Hour)	(18,661,111)	MAX_HOUR	-	(10,971,517)	-	-	-	(10,971,517)
333.0	Services	(10,356,973)	SERV	-	-	(9,421,058)	-	-	(9,421,058)
334.0	Meters and Meter Installations	(4,514,837)	METERS	-	-	(4,514,837)	-	-	(4,514,837)
335.0	Hydrants	(2,755,954)	FIRE	-	-	-	-	-	-
339.0	Other Plant and Miscellaneous Eq.	(209,931)	TDPLT	(40,910)	(83,745)	(36,152)	-	-	(160,807)
	Sub-total	(61,023,384)		(10,805,284)	(22,057,224)	(13,972,047)	-	-	(46,834,554)

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	(406,801)	STTDPLT	(835)	(42,862)	-	(8,903)	-	(52,601)
302.0	Franchise & Consents	(275,096)	STTDPLT	(565)	(28,985)	-	(6,021)	-	(35,571)
	Sub-total	(681,896)		(1,400)	(71,848)	-	(14,923)	-	(88,172)
Source of Supply and Pumping Plant									
303.0	Land Rights - Base	(103)	BASE_COST	(1)	-	-	-	-	(1)
303.0	Land Rights - Extra Cap (Max Day)	(110)	MAX_DAY	-	(10)	-	-	-	(10)
304.0	Structures and Improvements - Base	(10,764,013)	BASE_COST	(74,922)	-	-	-	-	(74,922)
304.0	Structures and Improvements - Extra Cap (Max Day)	(11,468,020)	MAX_DAY	-	(1,019,640)	-	-	-	(1,019,640)
305.0	Collecting & Impounding Reservoirs	(1,490,867)	BASE_COST	(10,377)	-	-	-	-	(10,377)
306.0	Lake, River & Other Intake - Base	(403,430)	BASE_COST	(2,808)	-	-	-	-	(2,808)
306.0	Lake, River & Other Intake - Extra Cap (Max Day)	(429,816)	MAX_DAY	-	(38,216)	-	-	-	(38,216)
307.0	Wells and Springs - Base	(961,479)	BASE_COST	(6,692)	-	-	-	-	(6,692)
307.0	Wells and Springs - Extra Cap (Max Day)	(1,024,363)	MAX_DAY	-	(91,078)	-	-	-	(91,078)
308.0	Infiltration Galleries and Tunnels - Base	(381)	BASE_COST	(3)	-	-	-	-	(3)
308.0	Infiltration Galleries and Tunnels - Extra Cap (Max Day)	(406)	MAX_DAY	-	(36)	-	-	-	(36)
309.0	Supply Mains - Base	(279,529)	BASE_COST	(1,946)	-	-	-	-	(1,946)
309.0	Supply Mains - Extra Cap (Max Day)	(297,811)	MAX_DAY	-	(26,479)	-	-	-	(26,479)
310.0	Power Generation Equipment - Base	(306,250)	BASE_COST	(2,132)	-	-	-	-	(2,132)
310.0	Power Generation Equipment - Extra Cap (Max Day)	(326,280)	MAX_DAY	-	(29,010)	-	-	-	(29,010)
310.0	Power Generation Equipment - Extra Cap (Max Hour)	(584,610)	MAX_HOUR	-	(169,691)	-	-	-	(169,691)
311.0	Pumping Equipment - Base	(1,430,840)	BASE_COST	(9,959)	-	-	-	-	(9,959)
311.0	Pumping Equipment - Extra Cap (Max Day)	(1,524,422)	MAX_DAY	-	(135,539)	-	-	-	(135,539)
311.0	Pumping Equipment - Extra Cap (Max Hour)	(2,731,379)	MAX_HOUR	-	(792,818)	-	-	-	(792,818)
	Sub-total	(34,024,108)		(108,839)	(2,302,515)	-	-	-	(2,411,354)
Water Treatment Plant									
320.0	Water Treatment Plant Equipment - Base	(4,678,049)	BASE_COST	(32,561)	-	-	-	-	(32,561)
320.0	Water Treatment Plant Equipment - Extra Cap (Max Day)	(4,984,011)	MAX_DAY	-	(443,136)	-	-	-	(443,136)
	Sub-total	(9,662,060)		(32,561)	(443,136)	-	-	-	(475,698)
Transmission & Distribution Plant									
330.0	Distribution Reservoirs and Standpipes - Base	(1,090,464)	BASE_COST	(7,590)	-	-	-	-	(7,590)
330.0	Distribution Reservoirs and Standpipes - Extra Cap (Max Hour)	(3,243,409)	MAX_HOUR	-	(941,441)	-	-	-	(941,441)
331.0	Transmission and Distribution Mains - Base	(9,775,670)	BASE_COST	(68,043)	-	-	-	-	(68,043)
331.0	Transmission and Distribution Mains - Extra Cap (Max Day)	(10,415,035)	MAX_DAY	-	(926,017)	-	-	-	(926,017)
331.0	Transmission and Distribution Mains - Extra Cap (Max Hour)	(18,661,111)	MAX_HOUR	-	(5,416,624)	-	-	-	(5,416,624)
333.0	Services	(10,356,973)	SERV	-	-	-	-	-	-
334.0	Meters and Meter Installations	(4,514,837)	METERS	-	-	-	-	-	-
335.0	Hydrants	(2,755,954)	FIRE	-	-	(2,755,954)	-	-	(2,755,954)
339.0	Other Plant and Miscellaneous Eq.	(209,931)	TDPLT	(287)	(27,517)	-	(6,990)	-	(34,794)
	Sub-total	(61,023,384)		(75,920)	(7,311,599)	-	(2,762,944)	-	(10,150,463)

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	(406,801)	STTDPLT	(289)	(18,047)	(3,947)	-	-	(22,282)
302.0	Franchise & Consents	(275,096)	STTDPLT	(195)	(12,204)	(2,669)	-	-	(15,068)
	Sub-total	(681,896)		(484)	(30,250)	(6,616)	-	-	(37,350)
Source of Supply and Pumping Plant									
303.0	Land Rights - Base	(103)	BASE_COST	(0)	-	-	-	-	(0)
303.0	Land Rights - Extra Cap (Max Day)	(110)	MAX_DAY	-	(4)	-	-	-	(4)
304.0	Structures and Improvements - Base	(10,764,013)	BASE_COST	(25,882)	-	-	-	-	(25,882)
304.0	Structures and Improvements - Extra Cap (Max Day)	(11,468,020)	MAX_DAY	-	(433,801)	-	-	-	(433,801)
305.0	Collecting & Impounding Reservoirs	(1,490,867)	BASE_COST	(3,585)	-	-	-	-	(3,585)
306.0	Lake, River & Other Intake - Base	(403,430)	BASE_COST	(970)	-	-	-	-	(970)
306.0	Lake, River & Other Intake - Extra Cap (Max Day)	(429,816)	MAX_DAY	-	(16,259)	-	-	-	(16,259)
307.0	Wells and Springs - Base	(961,479)	BASE_COST	(2,312)	-	-	-	-	(2,312)
307.0	Wells and Springs - Extra Cap (Max Day)	(1,024,363)	MAX_DAY	-	(38,749)	-	-	-	(38,749)
308.0	Infiltration Galleries and Tunnels - Base	(381)	BASE_COST	(1)	-	-	-	-	(1)
308.0	Infiltration Galleries and Tunnels - Extra Cap (Max Day)	(406)	MAX_DAY	-	(15)	-	-	-	(15)
309.0	Supply Mains - Base	(279,529)	BASE_COST	(672)	-	-	-	-	(672)
309.0	Supply Mains - Extra Cap (Max Day)	(297,811)	MAX_DAY	-	(11,265)	-	-	-	(11,265)
310.0	Power Generation Equipment - Base	(306,250)	BASE_COST	(736)	-	-	-	-	(736)
310.0	Power Generation Equipment - Extra Cap (Max Day)	(326,280)	MAX_DAY	-	(12,342)	-	-	-	(12,342)
310.0	Power Generation Equipment - Extra Cap (Max Hour)	(584,610)	MAX_HOUR	-	(71,207)	-	-	-	(71,207)
311.0	Pumping Equipment - Base	(1,430,840)	BASE_COST	(3,440)	-	-	-	-	(3,440)
311.0	Pumping Equipment - Extra Cap (Max Day)	(1,524,422)	MAX_DAY	-	(57,664)	-	-	-	(57,664)
311.0	Pumping Equipment - Extra Cap (Max Hour)	(2,731,379)	MAX_HOUR	-	(332,689)	-	-	-	(332,689)
	Sub-total	(34,024,108)		(37,599)	(973,995)	-	-	-	(1,011,594)
Water Treatment Plant									
320.0	Water Treatment Plant Equipment - Base	(4,678,049)	BASE_COST	(11,248)	-	-	-	-	(11,248)
320.0	Water Treatment Plant Equipment - Extra Cap (Max Day)	(4,984,011)	MAX_DAY	-	(188,530)	-	-	-	(188,530)
	Sub-total	(9,662,060)		(11,248)	(188,530)	-	-	-	(199,779)
Transmission & Distribution Plant									
330.0	Distribution Reservoirs and Standpipes - Base	(1,090,464)	BASE_COST	(2,622)	-	-	-	-	(2,622)
330.0	Distribution Reservoirs and Standpipes - Extra Cap (Max Hour)	(3,243,409)	MAX_HOUR	-	(395,055)	-	-	-	(395,055)
331.0	Transmission and Distribution Mains - Base	(9,775,670)	BASE_COST	(23,506)	-	-	-	-	(23,506)
331.0	Transmission and Distribution Mains - Extra Cap (Max Day)	(10,415,035)	MAX_DAY	-	(393,970)	-	-	-	(393,970)
331.0	Transmission and Distribution Mains - Extra Cap (Max Hour)	(18,661,111)	MAX_HOUR	-	(2,272,970)	-	-	-	(2,272,970)
333.0	Services	(10,356,973)	SERV	-	-	(1,089,432)	-	-	(1,089,432)
334.0	Meters and Meter Installations	(4,514,837)	METERS	-	-	-	-	-	-
335.0	Hydrants	(2,755,954)	FIRE	-	-	-	-	-	-
339.0	Other Plant and Miscellaneous Eq.	(209,931)	TDPLT	(99)	(11,568)	(3,099)	-	-	(14,766)
	Sub-total	(61,023,384)		(26,227)	(3,073,562)	(1,092,531)	-	-	(4,192,320)

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	(539,491)	STTDPLT	(157,696)	(222,160)	(61,064)	-	-	(440,921)
341.0	Transportation Equipment	(1,847,008)	STTDPLT	(539,889)	(760,591)	(209,061)	-	-	(1,509,541)
343.0	Tools, Shop and Garage Equipment	(551,044)	STTDPLT	(161,073)	(226,918)	(62,372)	-	-	(450,363)
344.0	Laboratory Equipment	(119,193)	STTDPLT	(34,841)	(49,083)	(13,491)	-	-	(97,415)
345.0	Power Operated Equipment	(225,891)	STTDPLT	(66,029)	(93,021)	(25,568)	-	-	(184,619)
346.0	Communication Equipment	(1,148,679)	STTDPLT	(335,764)	(473,021)	(130,018)	-	-	(938,803)
347.0	Computer Equipment	(6,731,207)	STTDPLT	(1,967,564)	(2,771,885)	(761,899)	-	-	(5,501,348)
348.0	Other Tangible Equipment	(444,300)	STTDPLT	(129,871)	(182,961)	(50,290)	-	-	(363,122)
348.0	Other	-	STTDPLT	-	-	-	-	-	-
	Sub-total	(11,606,812)		(3,392,727)	(4,779,640)	(1,313,764)	-	-	(9,486,131)
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	ACCUM DEPREC: COST OF REMOVAL	9,906,847	RESERVE	2,923,158	3,944,230	1,300,864	-	-	8,168,252
	ACCUMULATED DEPREC: GAIN/LOSS	11,344,388	RESERVE	3,347,325	4,516,561	1,489,627	-	-	9,353,513
	THEORETICAL DEPRE RESERVE-2007	3,531,600	RESERVE	1,042,050	1,406,042	463,733	-	-	2,911,824
	Sub-total	20,123,316		5,937,675	8,011,730	2,642,385	-	-	16,591,789
	TOTAL DEPRECIATION ACCRUAL	(96,874,945)		(28,584,350)	(38,568,987)	(12,720,610)	-	-	(79,873,947)
	NET PLANT (including CIAC)	244,812,323		71,292,471	102,136,494	25,954,655	-	-	199,383,620
Plant Adjustments									
Adjustments									
271-272	Net CIAC	-	PLANT	-	-	-	-	-	-
	Sub-total	-		-	-	-	-	-	-
	TOTAL CIAC	-		-	-	-	-	-	-
	TOTAL NET PLANT	244,812,323		71,292,471	102,136,494	25,954,655	-	-	199,383,620

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	(539,491)	STTDPLT	(1,108)	(56,843)	-	(11,807)	-	(69,758)
341.0	Transportation Equipment	(1,847,008)	STTDPLT	(3,793)	(194,610)	-	(40,422)	-	(238,825)
343.0	Tools, Shop and Garage Equipment	(551,044)	STTDPLT	(1,132)	(58,061)	-	(12,060)	-	(71,252)
344.0	Laboratory Equipment	(119,193)	STTDPLT	(245)	(12,559)	-	(2,609)	-	(15,412)
345.0	Power Operated Equipment	(225,891)	STTDPLT	(464)	(23,801)	-	(4,944)	-	(29,209)
346.0	Communication Equipment	(1,148,679)	STTDPLT	(2,359)	(121,030)	-	(25,139)	-	(148,528)
347.0	Computer Equipment	(6,731,207)	STTDPLT	(13,824)	(709,232)	-	(147,313)	-	(870,370)
348.0	Other Tangible Equipment	(444,300)	STTDPLT	(912)	(46,814)	-	(9,724)	-	(57,450)
348.0	Other	-	STTDPLT	-	-	-	-	-	-
	Sub-total	(11,606,812)		(23,838)	(1,222,949)	-	(254,017)	-	(1,500,804)
	ACCUM DEPREC: COST OF REMOVAL	9,906,847	RESERVE	20,539	961,236	-	256,725	-	1,238,500
	ACCUMULATED DEPREC: GAIN/LOSS	11,344,388	RESERVE	23,519	1,100,718	-	293,978	-	1,418,214
	THEORETICAL DEP RESEVE-2007	3,531,600	RESERVE	7,322	342,662	-	91,518	-	441,502
	Sub-total	20,123,316		41,719	1,952,515	-	521,474	-	2,515,708
	TOTAL DEPRECIATION ACCRUAL	(96,874,945)		(200,839)	(9,399,533)	-	(2,510,410)	-	(12,110,782)
	NET PLANT (including CIAC)	244,812,323		500,915	26,602,270	-	4,967,461	-	32,070,646
Plant Adjustments									
	Adjustments								
271-272	Net CIAC	-	PLANT	-	-	-	-	-	-
	Sub-total	-		-	-	-	-	-	-
	TOTAL CIAC	-		-	-	-	-	-	-
	TOTAL NET PLANT	244,812,323		500,915	26,602,270	-	4,967,461	-	32,070,646

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	(539,491)	STTDPLT	(383)	(23,933)	(5,234)	-	-	(29,550)
341.0	Transportation Equipment	(1,847,008)	STTDPLT	(1,310)	(81,937)	(17,920)	-	-	(101,167)
343.0	Tools, Shop and Garage Equipment	(551,044)	STTDPLT	(391)	(24,445)	(5,346)	-	-	(30,183)
344.0	Laboratory Equipment	(119,193)	STTDPLT	(85)	(5,288)	(1,156)	-	-	(6,529)
345.0	Power Operated Equipment	(225,891)	STTDPLT	(160)	(10,021)	(2,192)	-	-	(12,373)
346.0	Communication Equipment	(1,148,679)	STTDPLT	(815)	(50,958)	(11,144)	-	-	(62,917)
347.0	Computer Equipment	(6,731,207)	STTDPLT	(4,776)	(298,610)	(65,306)	-	-	(368,692)
348.0	Other Tangible Equipment	(444,300)	STTDPLT	(315)	(19,710)	(4,311)	-	-	(24,336)
348.0	Other	-	STTDPLT	-	-	-	-	-	-
	Sub-total	(11,606,812)		(8,235)	(514,902)	(112,609)	-	-	(635,746)
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	ACCUM DEPREC: COST OF REMOVAL	9,906,847	RESERVE	7,095	404,852	102,606	-	-	514,553
	ACCUMULATED DEPREC: GAIN/LOSS	11,344,388	RESERVE	8,125	463,599	117,494	-	-	589,218
	THEORETICAL DEPRE RESERVE-2007	3,531,600	RESERVE	2,529	144,322	36,577	-	-	183,428
	Sub-total	20,123,316		14,412	822,358	208,418	-	-	1,045,188
	TOTAL DEPRECIATION ACCRUAL	(96,874,945)		(69,381)	(3,958,882)	(1,003,337)	-	-	(5,031,601)
	NET PLANT (including CIAC)	244,812,323		173,043	11,199,070	2,311,695	-	-	13,683,808
Plant Adjustments									
	Adjustments								
271-272	Net CIAC	-	PLANT	-	-	-	-	-	-
	Sub-total	-		-	-	-	-	-	-
	TOTAL CIAC	-		-	-	-	-	-	-
	TOTAL NET PLANT	244,812,323		173,043	11,199,070	2,311,695	-	-	13,683,808

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	66,080	BASE_COST	65,462	-	-	-	-	65,462
601.0	Operation Labor and Expenses - Extra Cap (Max Day)	70,402	MAX_DAY	-	61,480	-	-	-	61,480
602.0	Purchased Water	1,976,901	BASE_COST	1,958,387	-	-	-	-	1,958,387
603.0	Miscellaneous Expenses - Base	6,357	BASE_COST	6,298	-	-	-	-	6,298
603.0	Miscellaneous Expenses - Extra Cap (Max Day)	6,773	MAX_DAY	-	5,915	-	-	-	5,915
610.0	Maintenance Supervision and Engineering - Base	226,966	BASE_COST	224,840	-	-	-	-	224,840
610.0	Maintenance Supervision and Engineering - Extra Cap (Max Day)	241,810	MAX_DAY	-	211,164	-	-	-	211,164
	Sub-total	2,595,290		2,254,987	278,558	-	-	-	2,533,545
Production - Pumping Expenses									
623.0	Fuel or Power Purchased for Pumping - Base	2,117,414	BASE_COST	2,097,585	-	-	-	-	2,097,585
623.0	Fuel or Power Purchased for Pumping - Extra Cap (Max Day)	162,632	MAX_DAY	-	142,020	-	-	-	142,020
624.0	Pumping Labor and Expenses - Base	104,596	BASE_COST	103,616	-	-	-	-	103,616
624.0	Pumping Labor and Expenses - Extra Cap (Max Day)	111,437	MAX_DAY	-	97,313	-	-	-	97,313
624.0	Pumping Labor and Expenses - Extra Cap (Max Hour)	199,667	MAX_HOUR	-	117,391	-	-	-	117,391
626.0	Miscellaneous Expenses - Base	25,472	BASE_COST	25,233	-	-	-	-	25,233
626.0	Miscellaneous Expenses - Extra Cap (Max Day)	27,138	MAX_DAY	-	23,698	-	-	-	23,698
626.0	Miscellaneous Expenses - Extra Cap (Max Hour)	48,624	MAX_HOUR	-	28,588	-	-	-	28,588
631.0	Maintenance of Structures and Improvements - Base	45,746	BASE_COST	45,318	-	-	-	-	45,318
631.0	Maintenance of Structures and Improvements - Extra Cap (Max Day)	48,738	MAX_DAY	-	42,561	-	-	-	42,561
631.0	Maintenance of Structures and Improvements	87,327	MAX_HOUR	-	51,343	-	-	-	51,343
	Sub-total	4,144,070		2,562,207	1,104,769	-	-	-	3,666,977
Production - Water Treatment Operations and Maintenance Expense									
641.0	Chemicals	1,707,351	BASE_COST	1,691,362	-	-	-	-	1,691,362
642.0	Operation Labor and Expenses - Base	302,093	BASE_COST	299,264	-	-	-	-	299,264
642.0	Operation Labor and Expenses - Extra Cap (Max Day)	321,852	MAX_DAY	-	281,060	-	-	-	281,060
643.0	Miscellaneous Expenses - Base	(11,714)	BASE_COST	(11,605)	-	-	-	-	(11,605)
643.0	Miscellaneous Expenses - Extra Cap (Max Day)	(12,481)	MAX_DAY	-	(10,899)	-	-	-	(10,899)
652.0	Maintenance of Water Treatment Equipment - Base	126,299	BASE_COST	125,117	-	-	-	-	125,117
652.0	Maintenance of Water Treatment Equipment - Extra Cap (Max Day)	134,560	MAX_DAY	-	117,506	-	-	-	117,506
	Sub-total	3,099,976		2,631,171	387,668	-	-	-	3,018,839
Production - Other									
926.0	Employee Pension and Benefits	326,116	PRODOM	246,869	58,698	-	-	-	305,567
i52 & 926	PRO FORMA Adjustments to Test Year	245,234	PRODOM	185,641	44,140	-	-	-	229,781
i52 & 926	PRO FORMA Adjustments based on FIVE YEAR AVE	(354,418)	PRODOM	(268,294)	(63,792)	-	-	-	(332,086)
	Sub-total	216,931		164,217	39,046	-	-	-	203,262
	Total Production Expense	10,056,267		7,612,582	1,810,040	-	-	-	9,422,623
Transmission & Distribution O&M Expenses									

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	66,080	BASE_COST	460	-	-	-	-	460
601.0	Operation Labor and Expenses - Extra Cap (Max Day)	70,402	MAX_DAY	-	6,260	-	-	-	6,260
602.0	Purchased Water	1,976,901	BASE_COST	13,760	-	-	-	-	13,760
603.0	Miscellaneous Expenses - Base	6,357	BASE_COST	44	-	-	-	-	44
603.0	Miscellaneous Expenses - Extra Cap (Max Day)	6,773	MAX_DAY	-	602	-	-	-	602
610.0	Maintenance Supervision and Engineering - Base	226,966	BASE_COST	1,580	-	-	-	-	1,580
610.0	Maintenance Supervision and Engineering - Extra Cap (Max Day)	241,810	MAX_DAY	-	21,500	-	-	-	21,500
	Sub-total	2,595,290		15,844	28,362	-	-	-	44,206
Production - Pumping Expenses									
623.0	Fuel or Power Purchased for Pumping - Base	2,117,414	BASE_COST	14,738	-	-	-	-	14,738
623.0	Fuel or Power Purchased for Pumping - Extra Cap (Max Day)	162,632	MAX_DAY	-	14,460	-	-	-	14,460
624.0	Pumping Labor and Expenses - Base	104,596	BASE_COST	728	-	-	-	-	728
624.0	Pumping Labor and Expenses - Extra Cap (Max Day)	111,437	MAX_DAY	-	9,908	-	-	-	9,908
624.0	Pumping Labor and Expenses - Extra Cap (Max Hour)	199,667	MAX_HOUR	-	57,956	-	-	-	57,956
626.0	Miscellaneous Expenses - Base	25,472	BASE_COST	177	-	-	-	-	177
626.0	Miscellaneous Expenses - Extra Cap (Max Day)	27,138	MAX_DAY	-	2,413	-	-	-	2,413
626.0	Miscellaneous Expenses - Extra Cap (Max Hour)	48,624	MAX_HOUR	-	14,114	-	-	-	14,114
631.0	Maintenance of Structures and Improvements - Base	45,746	BASE_COST	318	-	-	-	-	318
631.0	Maintenance of Structures and Improvements - Extra Cap (Max Day)	48,738	MAX_DAY	-	4,333	-	-	-	4,333
631.0	Maintenance of Structures and Improvements	87,327	MAX_HOUR	-	25,348	-	-	-	25,348
	Sub-total	4,144,070		18,003	318,766	-	-	-	336,769
Production - Water Treatment Operations and Maintenance Expense									
641.0	Chemicals	1,707,351	BASE_COST	11,884	-	-	-	-	11,884
642.0	Operation Labor and Expenses - Base	302,093	BASE_COST	2,103	-	-	-	-	2,103
642.0	Operation Labor and Expenses - Extra Cap (Max Day)	321,852	MAX_DAY	-	28,616	-	-	-	28,616
643.0	Miscellaneous Expenses - Base	(11,714)	BASE_COST	(82)	-	-	-	-	(82)
643.0	Miscellaneous Expenses - Extra Cap (Max Day)	(12,481)	MAX_DAY	-	(1,110)	-	-	-	(1,110)
652.0	Maintenance of Water Treatment Equipment - Base	126,299	BASE_COST	879	-	-	-	-	879
652.0	Maintenance of Water Treatment Equipment - Extra Cap (Max Day)	134,560	MAX_DAY	-	11,964	-	-	-	11,964
	Sub-total	3,099,976		18,487	39,471	-	-	-	57,958
Production - Other									
926.0	Employee Pension and Benefits	326,116	PRODOM	1,735	12,813	-	-	-	14,548
552 & 926	PRO FORMA Adjustments to Test Year	245,234	PRODOM	1,304	9,635	-	-	-	10,940
552 & 926	PRO FORMA Adjustments based on FIVE YEAR AVE	(354,418)	PRODOM	(1,885)	(13,925)	-	-	-	(15,811)
	Sub-total	216,931		1,154	8,523	-	-	-	9,677
	Total Production Expense	10,056,267		53,488	395,121	-	-	-	448,609
Transmission & Distribution O&M Expenses									

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	66,080	BASE_COST	159	-	-	-	-	159
601.0	Operation Labor and Expenses - Extra Cap (Max Day)	70,402	MAX_DAY	-	2,663	-	-	-	2,663
602.0	Purchased Water	1,976,901	BASE_COST	4,753	-	-	-	-	4,753
603.0	Miscellaneous Expenses - Base	6,357	BASE_COST	15	-	-	-	-	15
603.0	Miscellaneous Expenses - Extra Cap (Max Day)	6,773	MAX_DAY	-	256	-	-	-	256
610.0	Maintenance Supervision and Engineering - Base	226,966	BASE_COST	546	-	-	-	-	546
610.0	Maintenance Supervision and Engineering - Extra Cap (Max Day)	241,810	MAX_DAY	-	9,147	-	-	-	9,147
	Sub-total	2,595,290		5,473	12,066	-	-	-	17,540
Production - Pumping Expenses									
623.0	Fuel or Power Purchased for Pumping - Base	2,117,414	BASE_COST	5,091	-	-	-	-	5,091
623.0	Fuel or Power Purchased for Pumping - Extra Cap (Max Day)	162,632	MAX_DAY	-	6,152	-	-	-	6,152
624.0	Pumping Labor and Expenses - Base	104,596	BASE_COST	252	-	-	-	-	252
624.0	Pumping Labor and Expenses - Extra Cap (Max Day)	111,437	MAX_DAY	-	4,215	-	-	-	4,215
624.0	Pumping Labor and Expenses - Extra Cap (Max Hour)	199,667	MAX_HOUR	-	24,320	-	-	-	24,320
626.0	Miscellaneous Expenses - Base	25,472	BASE_COST	61	-	-	-	-	61
626.0	Miscellaneous Expenses - Extra Cap (Max Day)	27,138	MAX_DAY	-	1,027	-	-	-	1,027
626.0	Miscellaneous Expenses - Extra Cap (Max Hour)	48,624	MAX_HOUR	-	5,922	-	-	-	5,922
631.0	Maintenance of Structures and Improvements - Base	45,746	BASE_COST	110	-	-	-	-	110
631.0	Maintenance of Structures and Improvements - Extra Cap (Max Day)	48,738	MAX_DAY	-	1,844	-	-	-	1,844
631.0	Maintenance of Structures and Improvements	87,327	MAX_HOUR	-	10,637	-	-	-	10,637
	Sub-total	4,144,070		6,219	134,106	-	-	-	140,325
Production - Water Treatment Operations and Maintenance Expense									
641.0	Chemicals	1,707,351	BASE_COST	4,105	-	-	-	-	4,105
642.0	Operation Labor and Expenses - Base	302,093	BASE_COST	726	-	-	-	-	726
642.0	Operation Labor and Expenses - Extra Cap (Max Day)	321,852	MAX_DAY	-	12,175	-	-	-	12,175
643.0	Miscellaneous Expenses - Base	(11,714)	BASE_COST	(28)	-	-	-	-	(28)
643.0	Miscellaneous Expenses - Extra Cap (Max Day)	(12,481)	MAX_DAY	-	(472)	-	-	-	(472)
652.0	Maintenance of Water Treatment Equipment - Base	126,299	BASE_COST	304	-	-	-	-	304
652.0	Maintenance of Water Treatment Equipment - Extra Cap (Max Day)	134,560	MAX_DAY	-	5,090	-	-	-	5,090
	Sub-total	3,099,976		6,386	16,793	-	-	-	23,179
Production - Other									
926.0	Employee Pension and Benefits	326,116	PRODOM	599	5,401	-	-	-	6,001
952 & 926	PRO FORMA Adjustments to Test Year	245,234	PRODOM	451	4,062	-	-	-	4,512
952 & 926	PRO FORMA Adjustments based on FIVE YEAR AVE	(354,418)	PRODOM	(651)	(5,870)	-	-	-	(6,521)
	Sub-total	216,931		399	3,593	-	-	-	3,992
	Total Production Expense	10,056,267		18,478	166,557	-	-	-	185,035
Transmission & Distribution O&M Expenses									

Acct. No.	Account Description	Amount	Alloc. Factor	General Metered Service						TOTAL
				BASE	EXTRA	CUS	FIRE_HYD	REV		
660.0	Operation Supervision and Engineering	519,798	TDOPER	49,648	102,876	317,434	-	-	-	469,959
662.0	Transmission & Distribution Lines Expenses - Base	53,828	BASE_COST	53,324	-	-	-	-	-	53,324
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Day)	57,349	MAX_DAY	-	50,081	-	-	-	-	50,081
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Hour)	102,755	MAX_HOUR	-	60,413	-	-	-	-	60,413
663.0	Meter Expenses	306,558	METERS	-	-	306,558	-	-	-	306,558
664.0	Customer Installations Expenses	37,795	SERV	-	-	34,380	-	-	-	34,380
665.0	Miscellaneous Expenses	(158,938)	TDOPER	(15,181)	(31,456)	(97,062)	-	-	-	(143,699)
673.0	Maintenance of Transmission and Distribution Mains - Base	352,822	BASE_COST	349,518	-	-	-	-	-	349,518
673.0	Maintenance of Transmission and Distribution Mains - Extra Cap (Max Da	375,898	MAX_DAY	-	328,257	-	-	-	-	328,257
673.0	Maintenance of Transmission and Distribution Mains - Extra Cap (Max Ho	673,514	MAX_HOUR	-	395,983	-	-	-	-	395,983
675.0	Maintenance of Services	834,448	SERV	-	-	759,043	-	-	-	759,043
676.0	Maintenance of Meters	100,237	METERS	-	-	100,237	-	-	-	100,237
677.0	Maintenance of Hydrants	405,796	FIRE	-	-	-	-	-	-	-
921	Office Supplies and Other Expenses	119,019	OMXPAG	28,711	33,614	119,019	-	-	-	99,429
926	Employee Pension and Benefits	447,214	LABOR	190,148	104,899	92,561	-	-	-	387,609
950.0	Maintenance of General Plant	158,031	OMXPAG	38,122	44,633	49,266	-	-	-	132,020
926,950	PRO FORMA Adjustments to Test Year	83,413	TDOM	12,994	20,660	30,476	-	-	-	64,130
	Sub-total	4,734,810		737,573	1,172,722	1,729,937	-	-	-	3,640,232
Engineering Expenses										
660.0	Operation Supervision and Engineering	1,470,824	ENGOM	366,615	759,666	0	-	-	-	1,126,280
662.0	Transmission & Distribution Lines Expenses	3,345	BASE_COST	3,314	-	-	-	-	-	3,314
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Day)	3,564	MAX_DAY	-	3,112	-	-	-	-	3,112
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Hour)	6,385	MAX_HOUR	-	3,754	-	-	-	-	3,754
660-662	PRO FORMA Adjustments to Test Year	(106,176)	ENGOM	(26,465)	(54,839)	(0)	-	-	-	(81,304)
	Sub-total	984,867		245,486	508,674	0	-	-	-	754,159
Customer Account										
902.0	Meter Reading Expenses	162,119	CUST_METERS	-	-	162,119	-	-	-	162,119
903.0	Customer Records and Collection Expenses	428,539	BILLS	-	-	412,784	-	-	-	412,784
904.0	Uncollectible Accounts	46,709	CUSTS	-	-	44,992	-	-	-	44,992
902-904	PRO FORMA Adjustments to Test Year	32,077	CUSTOM	19,833	8,551	-	-	-	-	28,384
	Sub-total	2,077,924		19,833	8,551	1,976,595	-	-	-	2,004,978
Administrative and General Expenses										
920	Administrative and General Salaries	2,311,227	OMXPAG	557,541	652,759	720,517	-	-	-	1,930,817
921	Office Supplies and Other Expenses	511,945	OMXPAG	123,497	144,589	159,597	-	-	-	427,683
922	Administrative Expenses Transferred-Cr.	(1,027,078)	OMXPAG	(247,764)	(290,077)	(320,188)	-	-	-	(858,029)
923	Outside Services Employed	389,707	OMXPAG	94,010	110,065	121,490	-	-	-	325,564
924	Property Insurance	827,380	PLANT	241,847	340,712	93,650	-	-	-	676,209
926	Employee Pension and Benefits	4,647,112	LABOR	1,975,873	1,090,034	961,827	-	-	-	4,027,735
928	Regulatory Commission Expenses	226,026	OMXPAG	54,525	63,836	70,463	-	-	-	188,824
930	Miscellaneous General Expenses	132,897	OMXPAG	32,059	37,534	41,430	-	-	-	111,024
950.0	Maintenance of General Plant	764,155	OMXPAG	184,338	215,820	238,223	-	-	-	638,381
920-950	A&G PRO FORMA Adjustments to Test Year	82,440	LABOR	35,052	19,337	17,063	-	-	-	71,452
930.0	Miscellaneous General Expenses	(456,635)	OMXPAG	(110,155)	(128,967)	(142,354)	-	-	-	(381,476)
930.0	PRO FORMA Adjustments to Test Year	(4,797)	OMXPAG	(1,157)	(1,355)	(1,496)	-	-	-	(4,008)
	Sub-total	11,666,596		3,726,616	3,175,633	2,977,207	-	-	-	9,879,456
TOTAL O & M EXPENSES		29,520,463		12,342,091	6,675,621	6,683,738	-	-	-	25,701,449

Acct. No.	Account Description	Amount	Alloc. Factor	Municipal Fire Protection					TOTAL
				BASE	EXTRA	CUS	FIRE_HYD	REV	
660.0	Operation Supervision and Engineering	519,798	TDOPER	349	32,517	-	-	-	32,866
662.0	Transmission & Distribution Lines Expenses - Base	53,828	BASE_COST	375	-	-	-	-	375
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Day)	57,349	MAX_DAY	-	5,099	-	-	-	5,099
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Hour)	102,755	MAX_HOUR	-	29,826	-	-	-	29,826
663.0	Meter Expenses	306,558	METERS	-	-	-	-	-	-
664.0	Customer Installations Expenses	37,795	SERV	-	-	-	-	-	-
665.0	Miscellaneous Expenses	(158,938)	TDOPER	(107)	(9,943)	-	-	-	(10,049)
673.0	Maintenance of Transmission and Distribution Mains - Base	352,822	BASE_COST	2,456	-	-	-	-	2,456
673.0	Maintenance of Transmission and Distribution Mains - Extra Cap (Max Da	375,898	MAX_DAY	-	33,422	-	-	-	33,422
673.0	Maintenance of Transmission and Distribution Mains - Extra Cap (Max Hc	673,514	MAX_HOUR	-	195,496	-	-	-	195,496
675.0	Maintenance of Services	834,448	SERV	-	-	-	-	-	-
676.0	Maintenance of Meters	100,237	METERS	-	-	-	-	-	-
677.0	Maintenance of Hydrants	405,796	FIRE	-	-	-	405,796	-	405,796
921	Office Supplies and Other Expenses	119,019	OMXPAG	202	9,081	5	4,743	-	14,030
926	Employee Pension and Benefits	447,214	LABOR	1,336	29,423	13	11,831	-	42,603
950.0	Maintenance of General Plant	158,031	OMXPAG	268	12,057	7	6,297	-	18,629
926,950	PRO FORMA Adjustments to Test Year	83,413	TDOM	91	6,399	0	8,347	-	14,837
	Sub-total	4,734,810		5,182	363,214	25	473,777	-	842,198
	Engineering Expenses								
660.0	Operation Supervision and Engineering	1,470,824	ENGOM	2,576	240,115	-	-	-	242,691
662.0	Transmission & Distribution Lines Expenses	3,345	BASE_COST	23	-	-	-	-	23
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Day)	3,564	MAX_DAY	-	317	-	-	-	317
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Hour)	6,385	MAX_HOUR	-	1,853	-	-	-	1,853
660-662	PRO FORMA Adjustments to Test Year	(106,176)	ENGOM	(186)	(17,333)	-	-	-	(17,519)
	Sub-total	984,867		1,725	160,782	-	-	-	162,506
	Customer Account								
902.0	Meter Reading Expenses	162,119	CUST_METERS	-	-	-	-	-	-
903.0	Customer Records and Collection Expenses	428,539	BILLS	-	-	110	-	-	110
904.0	Uncollectible Accounts	46,709	CUSTS	-	-	12	-	-	12
902-904	PRO FORMA Adjustments to Test Year	32,077	CUSTOM	139	2,467	-	-	-	2,607
	Sub-total	2,077,924		139	2,467	483	-	-	3,089
	Administrative and General Expenses								
920	Administrative and General Salaries	2,311,227	OMXPAG	3,917	176,337	99	92,098	-	272,451
921	Office Supplies and Other Expenses	511,945	OMXPAG	868	39,059	22	20,400	-	60,349
922	Administrative Expenses Transferred-Cr.	(1,027,078)	OMXPAG	(1,741)	(78,362)	(44)	(40,927)	-	(121,074)
923	Outside Services Employed	389,707	OMXPAG	661	29,733	17	15,529	-	45,939
924	Property Insurance	827,380	PLANT	1,699	87,177	-	18,107	-	106,983
926	Employee Pension and Benefits	4,647,112	LABOR	13,883	305,739	132	122,943	-	442,697
928	Regulatory Commission Expenses	226,026	OMXPAG	383	17,245	10	9,007	-	26,644
930	Miscellaneous General Expenses	132,897	OMXPAG	225	10,140	6	5,296	-	15,666
950.0	Maintenance of General Plant	764,155	OMXPAG	1,295	58,302	33	30,450	-	90,080
920-950	A&G PRO FORMA Adjustments to Test Year	82,440	LABOR	246	5,424	2	2,181	-	7,853
930.0	Miscellaneous General Expenses	(456,635)	OMXPAG	(774)	(34,839)	(19)	(18,196)	-	(53,829)
930.0	PRO FORMA Adjustments to Test Year	(4,797)	OMXPAG	(8)	(366)	(0)	(191)	-	(566)
	Sub-total	11,666,596		26,184	864,482	395	386,689	-	1,277,750
	TOTAL O & M EXPENSES	29,520,463		86,718	1,786,066	902	860,466	-	2,734,152

Acct. No.	Account Description	Amount	Alloc. Factor	Private Fire Protection					TOTAL
				BASE	EXTRA	CUS	FIRE_HYD	REV	
660.0	Operation Supervision and Engineering	519,798	TDOPER	121	13,673	3,702	-	-	17,495
662.0	Transmission & Distribution Lines Expenses - Base	53,828	BASE_COST	129	-	-	-	-	129
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Day)	57,349	MAX_DAY	-	2,169	-	-	-	2,169
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Hour)	102,755	MAX_HOUR	-	12,516	-	-	-	12,516
663.0	Meter Expenses	306,558	METERS	-	-	-	-	-	-
664.0	Customer Installations Expenses	37,795	SERV	-	-	3,976	-	-	3,976
665.0	Miscellaneous Expenses	(158,938)	TDOPER	(37)	(4,181)	(1,132)	-	-	(5,349)
673.0	Maintenance of Transmission and Distribution Mains - Base	352,822	BASE_COST	848	-	-	-	-	848
673.0	Maintenance of Transmission and Distribution Mains - Extra Cap (Max Da	375,898	MAX_DAY	-	14,219	-	-	-	14,219
673.0	Maintenance of Transmission and Distribution Mains - Extra Cap (Max Hc	873,514	MAX_HOUR	-	82,036	-	-	-	82,036
675.0	Maintenance of Services	834,448	SERV	-	-	87,774	-	-	87,774
676.0	Maintenance of Meters	100,237	METERS	-	-	-	-	-	-
677.0	Maintenance of Hydrants	405,796	FIRE	-	-	-	-	-	-
921	Office Supplies and Other Expenses	119,019	OMXPAG	70	3,822	1,823	-	-	5,714
926	Employee Pension and Benefits	447,214	LABOR	462	12,380	4,547	-	-	17,389
950.0	Maintenance of General Plant	158,031	OMXPAG	93	-	2,420	-	-	2,420
926,950	PRO FORMA Adjustments to Test Year	83,413	TDOM	32	2,691	1,996	-	-	4,719
	Sub-total	4,734,810		1,790	152,741	113,315	-	-	267,847
	Engineering Expenses								
660.0	Operation Supervision and Engineering	1,470,824	ENGOM	890	100,963	0	-	-	101,853
662.0	Transmission & Distribution Lines Expenses	3,345	BASE_COST	8	-	-	-	-	8
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Day)	3,564	MAX_DAY	-	135	-	-	-	135
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Hour)	6,385	MAX_HOUR	-	778	-	-	-	778
660-662	PRO FORMA Adjustments to Test Year	(106,176)	ENGOM	(64)	(7,288)	(0)	-	-	(7,353)
	Sub-total	984,867		596	67,605	0	-	-	68,201
	Customer Account								
902.0	Meter Reading Expenses	162,119	CUST_METERS	-	-	-	-	-	-
903.0	Customer Records and Collection Expenses	428,539	BILLS	-	-	15,645	-	-	15,645
904.0	Uncollectible Accounts	46,709	CUSTS	-	-	1,705	-	-	1,705
902-904	PRO FORMA Adjustments to Test Year	32,077	CUSTOM	48	1,038	-	-	-	1,086
	Sub-total	2,077,924		48	1,038	68,770	-	-	69,857
	Administrative and General Expenses								
920	Administrative and General Salaries	2,311,227	OMXPAG	1,353	74,217	35,396	-	-	110,966
921	Office Supplies and Other Expenses	511,945	OMXPAG	300	16,439	7,840	-	-	24,579
922	Administrative Expenses Transferred-Cr.	(1,027,078)	OMXPAG	(601)	(32,981)	(15,729)	-	-	(49,312)
923	Outside Services Employed	389,707	OMXPAG	228	12,514	5,968	-	-	18,710
924	Property Insurance	827,380	PLANT	587	36,704	8,027	-	-	45,319
926	Employee Pension and Benefits	4,647,112	LABOR	4,796	128,648	47,250	-	-	180,694
928	Regulatory Commission Expenses	226,026	OMXPAG	132	7,258	3,462	-	-	10,852
930	Miscellaneous General Expenses	132,897	OMXPAG	78	4,268	2,035	-	-	6,381
950.0	Maintenance of General Plant	764,155	OMXPAG	447	24,538	11,703	-	-	36,688
920-950	A&G PRO FORMA Adjustments to Test Year	82,440	LABOR	85	2,282	838	-	-	3,206
930.0	Miscellaneous General Expenses	(456,635)	OMXPAG	(267)	(14,663)	(6,993)	-	-	(21,924)
930.0	PRO FORMA Adjustments to Test Year	(4,797)	OMXPAG	(3)	(154)	(73)	-	-	(230)
	Sub-total	11,666,596		9,045	363,824	149,684	-	-	522,553
	TOTAL O & M EXPENSES	29,520,463		29,957	751,766	331,769	-	-	1,113,492

Acct. No.	Account Description	Amount	Alloc. Factor	General Metered Service					TOTAL
				BASE	EXTRA	CUS	FIRE_HYD	REV	
Labor Expense									
-	Salaries and Wages								
~	Production	2,456,636	PRODOM	1,859,671	442,173	-	-	-	2,301,844
~	Transmission and Distribution and Customer Accounts	2,077,064	TDCUSOM	230,918	360,146	1,130,046	-	-	1,721,110
~	Engineering	926,167	ENGOM	230,855	478,356	0	-	-	709,211
	Sub-total	5,459,867		2,321,443	1,280,675	1,130,046	-	-	4,732,164
	TOTAL O & M LABOR EXP.	5,459,867		2,321,443	1,280,675	1,130,046	-	-	4,732,164
Amortization Expense									
407.0	Amortization Expense	187,983	NET_PLANT_INT	54,743	78,427	19,930	-	-	153,100
	Sub-total	187,983		54,743	78,427	19,930	-	-	153,100
	TOTAL DEPRECIATION EXPENSES	187,983		54,743	78,427	19,930	-	-	153,100
Taxes Other Than Income Taxes									
408.0	Payroll Taxes	814,768	LABOR	346,425	191,113	168,635	-	-	706,174
408.0	Property Taxes	5,216,354	PLANT	1,524,765	2,148,074	590,434	-	-	4,263,274
	Sub-total	6,031,122		1,871,191	2,339,187	759,069	-	-	4,969,447
	TOTAL TAXES OTHER THAN INCOME TAX	6,031,122		1,871,191	2,339,187	759,069	-	-	4,969,447
City Bond Fixed Revenue Requirement (CBFRR)									
~	City Bond Fixed Revenue Requirement (CBFRR)	8,802,880	NET_PLANT_INT	2,563,511	3,672,590	933,269	-	-	7,169,369
	TOTAL	8,802,880		2,563,511	3,672,590	933,269	-	-	7,169,369
Income Taxes									
-	Tax Expense	105,815	NET_PLANT_INT	30,815	44,146	11,218	-	-	86,180
	TOTAL	105,815		30,815	44,146	11,218	-	-	86,180
Debt Service Revenue Requirement									
~	Debt Service Revenue Requirement (DSRR 1.0)	10,104,322	NET_PLANT_INT	2,942,507	4,215,556	1,071,246	-	-	8,229,309
	TOTAL	11,114,754		3,236,758	4,637,111	1,178,370	-	-	9,052,240
Operating Revenues									
461.0	Water Sales	49,688,955	REVENUE	-	-	-	-	41,539,829	41,539,829
466.0	Sales for Resale	19,359	REVENUE	-	-	-	-	16,184	16,184
471-474	Other Operating Revenue	642,693	REVENUE	-	-	-	-	537,289	537,289
	Sub-total	50,351,007		-	-	-	-	42,093,302	42,093,302
	TOTAL	50,351,007		-	-	-	-	42,093,302	42,093,302

Acct. No.	Account Description	Amount	Alloc. Factor	Municipal Fire Protection					TOTAL
				BASE	EXTRA	CUS	FIRE_HYD	REV	
Labor Expense									
-	Salaries and Wages								
~	Production	2,456,636	PRODOM	13,066	96,524	-	-	-	109,590
~	Transmission and Distribution and Customer Accounts	2,077,064	TDCUSOM	1,622	111,489	155	144,445	-	257,711
~	Engineering	926,167	ENGOM	1,622	151,199	-	-	-	152,821
	Sub-total	5,459,867		16,311	359,211	155	144,445	-	520,122
	TOTAL O & M LABOR EXP.	5,459,867		16,311	359,211	155	144,445	-	520,122
Amortization Expense									
407.0	Amortization Expense	187,983	NET_PLANT_INT	385	20,427	-	3,814	-	24,626
	Sub-total	187,983		385	20,427	-	3,814	-	24,626
	TOTAL DEPRECIATION EXPENSES	187,983		385	20,427	-	3,814	-	24,626
Taxes Other Than Income Taxes									
408.0	Payroll Taxes	814,768	LABOR	2,434	53,605	23	21,555	-	77,617
408.0	Property Taxes	5,216,354	PLANT	10,713	549,620	-	114,161	-	674,494
	Sub-total	6,031,122		13,147	603,225	23	135,716	-	752,111
	TOTAL TAXES OTHER THAN INCOME TAX	6,031,122		13,147	603,225	23	135,716	-	752,111
City Bond Fixed Revenue Requirement (CBFRR)									
~	City Bond Fixed Revenue Requirement (CBFRR)	8,802,880	NET_PLANT_INT	18,012	956,556	-	178,618	-	1,153,186
	TOTAL	8,802,880		18,012	956,556	-	178,618	-	1,153,186
Income Taxes									
-	Tax Expense	105,815	NET_PLANT_INT	217	11,498	-	2,147	-	13,862
	TOTAL	105,815		217	11,498	-	2,147	-	13,862
Debt Service Revenue Requirement									
~	Debt Service Revenue Requirement (DSRR 1.0)	10,104,322	NET_PLANT_INT	20,675	1,097,975	-	205,026	-	1,323,676
	TOTAL	11,114,754		22,742	1,207,773	-	225,528	-	1,456,043
Operating Revenues									
461.0	Water Sales	49,688,955	REVENUE	-	-	-	-	5,454,877	5,454,877
466.0	Sales for Resale	19,359	REVENUE	-	-	-	-	2,125	2,125
471-474	Other Operating Revenue	642,693	REVENUE	-	-	-	-	70,555	70,555
	Sub-total	50,351,007		-	-	-	-	5,527,557	5,527,557
	TOTAL	50,351,007		-	-	-	-	5,527,557	5,527,557

Acct. No.	Account Description	Amount	Alloc. Factor	Private Fire Protection					TOTAL
				BASE	EXTRA	CUS	FIRE_HYD	REV	
Labor Expense									
-	Salaries and Wages								
-	Production	2,456,636	PRODOM	4,514	40,688	-	-	-	45,202
-	Transmission and Distribution and Customer Accounts	2,077,064	TDCUSOM	560	46,884	55,514	-	-	102,959
-	Engineering	926,167	ENGOM	560	63,576	0	-	-	64,136
	Sub-total	5,459,867		5,635	151,148	55,514	-	-	212,297
	TOTAL O & M LABOR EXP.	5,459,867		5,635	151,148	55,514	-	-	212,297
Amortization Expense									
407.0	Amortization Expense	187,983	NET_PLANT_INT	133	8,599	1,775	-	-	10,507
	Sub-total	187,983		133	8,599	1,775	-	-	10,507
	TOTAL DEPRECIATION EXPENSES	187,983		133	8,599	1,775	-	-	10,507
Taxes Other Than Income Taxes									
408.0	Payroll Taxes	814,768	LABOR	841	22,556	8,284	-	-	31,681
408.0	Property Taxes	5,216,354	PLANT	3,701	231,408	50,609	-	-	285,718
	Sub-total	6,031,122		4,542	253,964	58,893	-	-	317,399
	TOTAL TAXES OTHER THAN INCOME TAX	6,031,122		4,542	253,964	58,893	-	-	317,399
City Bond Fixed Revenue Requirement (CBFRR)									
-	City Bond Fixed Revenue Requirement (CBFRR)	8,802,880	NET_PLANT_INT	6,222	402,692	83,123	-	-	492,038
	TOTAL	8,802,880		6,222	402,692	83,123	-	-	492,038
Income Taxes									
-	Tax Expense	105,815	NET_PLANT_INT	75	4,841	999	-	-	5,915
	TOTAL	105,815		75	4,841	999	-	-	5,915
Debt Service Revenue Requirement									
-	Debt Service Revenue Requirement (DSRR 1.0)	10,104,322	NET_PLANT_INT	7,142	462,228	95,412	-	-	564,782
	TOTAL	11,114,754		7,856	508,450	104,954	-	-	621,260
Operating Revenues									
461.0	Water Sales	49,688,955	REVENUE	-	-	-	-	2,694,250	2,694,250
466.0	Sales for Resale	19,359	REVENUE	-	-	-	-	1,050	1,050
471-474	Other Operating Revenue	642,693	REVENUE	-	-	-	-	34,848	34,848
	Sub-total	50,351,007		-	-	-	-	2,730,148	2,730,148
	TOTAL	50,351,007		-	-	-	-	2,730,148	2,730,148

(A) Line No.	(B) Description	(C) Base	(D) Max Day	(E) Excess	(F) % Base	(G) % Excess
				C - B	B / C	1 - E
1	Base/Ex Cap - Max Day	13.51	27.90	14.39	48.42%	51.58%

(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	13.51	53.69	40.18	25.16%	74.84%

(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	13.51	27.90	53.69	14.39	25.79	25.16%	26.81%	48.03%

	(A)	(B)	(C)	(D)
Line No.	Customer Class	Total Customers	Number of Bills	Metered?
1	General Water	37,598	451,176	Y
2	Private Fire	1,425	17,100	N
3	Muni Fire	10	120	N
4	Total	39,033	468,396	

Note: includes Revised Customer Count discussed in OCA 3-1

	(A)	(B)	(C)
1		3/4" Equivalents	Allocation Factor
2	General Water	56,764	91.0%
3	Private Fire	5,639	9.0%
4	Muni Fire	0	0.0%
	Total	62,403	100.0%

	(A)	(B)	(C)	(D)	(O)	(P)	(Q)	(R)
			General Water		Private Fire		Muni Fire	
Service Size	Weighting Factor (3/4" =1)	Service Count	Weighing	Service Count	Weighing	Service Count	Weighing	
5	3/4"	1.00	16,148	16,148	0	0		0
6	1"	1.19	13,601	16,231	0	0		0
7	1 1/2"	2.28	1,552	3,541	214	488		0
8	2"	2.82	1,786	5,037	179	505		0
9	3"	3.19	4	13	0	0		0
10	4"	3.19	743	2,371	174	555		0
11	6"	4.06	609	2,473	503	2,042		0
12	8"	6.04	321	1,940	330	1,994		0
13	10"	6.04	11	66	8	48		0
14	12"	6.04	24	145	16	0		0
15	16"	6.04	1	6	1	6		0
16	Unk	2.29	3,840	8,794				
17	Totals	44	38,640	56,764	1,425	5,639	0	0

Service Size	Unit Cost	Total
18	3/4" \$	842.98 \$ 13,612,425
19	1" \$	1,005.98 \$ 16,327,830
20	1 1/2" \$	1,923.21 \$ 6,809,706
21	2" \$	2,377.62 \$ 11,977,042
22	3" \$	2,690.00 \$ 34,336
23	4" \$	2,690.00 \$ 6,377,884
24	6" \$	3,423.00 \$ 8,464,754
25	8" \$	5,093.45 \$ 9,878,986
26	10" \$	5,093.45 \$ 338,532
27	12" \$	5,093.45 \$ 738,616
28	16" \$	5,093.45 \$ 30,776
29	Unk \$	1,930.41 \$ 7,412,759

Notes

Note: Includes corrections to services counts discussed in OCA 3-1

Settlement ALLOC-4
 Base and Excess Factor Calculations by Class

Line No.	Customer Class	Annual Average		(C) %	(D) % Avg. Day	Max Day		(G) %	(H) % of Avg. Day	Max Hour		(K) %
		(A) CCF	(B) MGD			(E) Amount MGD	(F) Excess = (B) - (E)			(I) Amount MGD	(J) Excess = (I) - (E)	
1	General Water	<u>5,122,648</u>	<u>10.50</u>	<u>77.70%</u>	<u>188%</u>	<u>19.74</u>	<u>9.24</u>	<u>64.18%</u>	<u>325%</u>	<u>34.12</u>	<u>14.38</u>	<u>55.77%</u>
2	Special Contract	<u>1,421,486</u>	<u>3</u>	<u>21.56%</u>	<u>Contract</u>	<u>7</u>	<u>4</u>	<u>26.50%</u>	<u>Contract</u>	<u>8</u>	<u>1</u>	<u>5.15%</u>
3	<i>Total: Water Service</i>	6,544,134	13.41	99.27%		26.46	13.05	90.69%		42.17	15.71	60.92%
4	Municipal Fire	35,993	0.07	0.55%		1.01	0.94	6.53%		8.11	7.10	27.53%
5	Private Fire	<u>12,434</u>	<u>0.03</u>	<u>0.19%</u>		<u>0.43</u>	<u>0.40</u>	<u>2.78%</u>		<u>3.41</u>	<u>2.98</u>	<u>11.55%</u>
6	<i>Total: Fire Service</i>	48,427	0.10	0.73%		1.44	1.34	9.31%		11.52	10.08	39.08%
7	Grand Total	6,592,561	13.51	100.00%		27.90	14.39	100.00%		53.69	25.79	100.00%

2022 Test Year Billed Revenues Total Sales

(A)	(B)	(C)	(D)	(E)	(F)
	General Water	Contract	Muni Fire	Private Fire	Total
Volumetric Charge	\$26,458,022	\$1,716,824	\$0	\$0	\$28,174,846
Meter Charge Revenue	\$13,406,461	\$32,678	\$0	\$0	\$13,439,140
Fixed Fee	\$179,140	\$1,101,724	\$5,454,877	\$2,694,250	\$9,429,990
Total	\$40,043,623	\$2,851,226	\$5,454,877	\$2,694,250	\$51,043,975
Total (including unbilled)	\$39,790,327	\$2,851,226	\$5,454,877	\$2,694,250	\$50,790,679
<u>Total Non-Contract Revenue</u>	\$49,688,956				

Fire Demand Calculations

Fire Demand 8,000 GPM
 Max Day Fire Use 1.44 MGD
 Max Hour Fire Use 11.52 MGD

	GPM	Duration (Mins)	Gallons
Needed Fire Flow - Largest	4,500	180	810,000
Needed Fire Flow - 2nd Largest	3,500	180	630,000

Assumes two concurrent large fires

	Private Fire	Public Fire
Demand Ratio	29.56%	70.44%
Max Day Fire Use (MGD)	0.43	1.01
Max Hour Fire Use (MGD)	3.41	8.11

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	\$ 341,687,268	\$ 279,257,567	\$ 44,181,428	\$ 18,248,274	
2	Accumulated Reserve	(96,874,945)	(79,873,947)	(12,110,782)	(4,890,216)	
3	Net CIAC	-	-	-	-	
4	Total Net Plant	\$ 244,812,323	\$ 199,383,620	\$ 32,070,646	\$ 13,358,058	
Revenues at Current Rates						
5	Water Revenue	\$ 49,688,955	\$ 41,539,829	\$ 5,454,877	\$ 2,694,250	
7	Revenue from Contract Customers	\$ 1,101,724	\$ 1,101,724	\$ -	\$ -	
8	Current Water Revenue	\$ 50,790,679	\$ 42,641,553	\$ 5,454,877	\$ 2,694,250	
9	Miscellaneous Revenues	662,052	553,474	72,680	35,898	
10	Total Revenues	\$ 51,452,731	\$ 43,195,026	\$ 5,527,557	\$ 2,730,148	
Proposed Revenue Requirement						
11	City Bond Fixed Revenue Requirement (CBFRR)	\$ 8,802,880	\$ 7,169,369	\$ 1,153,186	\$ 480,325	
13	Operations & Maintenance Expenses (incl. MOEF Adj)	29,520,463	25,701,449	2,734,152	1,084,861	
14	Amortization Expense	187,983	153,100	24,626	10,257	
15	Taxes Other than Income	6,031,122	4,969,447	752,111	309,564	
16	Debt Service Revenue Requirement (DSRR 1.0)	10,104,322	8,229,309	1,323,676	551,337	
17	0.1 Debt Service Revenue Requirement (0.1 DSRR)	1,010,432	822,931	132,368	55,134	
18	Income Taxes	105,815	86,180	13,862	5,774	
19	Total Revenue Requirement	\$ 55,763,016	\$ 47,131,785	\$ 6,133,980	\$ 2,497,251	
20	Miscellaneous Revenues	662,052	553,474	72,680	35,898	
21	Total Base Revenue Requirement	\$ 55,100,965	\$ 46,578,312	\$ 6,061,300	\$ 2,461,353	
22	Total Revenue (Deficiency)/Surplus	\$ (4,310,286)	\$ (3,936,759)	\$ (606,423)	\$ 232,897	
23	Increase	8.49%	9.23%	11.12%	-8.64%	
24	Total Base Revenue Requirement (excl. Fixed Contract Revenues not subject to Rate Increase)	\$ 53,999,241	\$ 45,476,588	\$ 6,061,300	\$ 2,461,353	
25	Proposed Revenue from Contract Customers	3,051,152	3,051,152	-	-	
26	Total Base Revenue Requirement (excl. Revenue from Contract Customers)	\$ 52,049,812	\$ 43,527,160	\$ 6,061,300	\$ 2,461,353	
			83.63%	11.65%	4.73%	

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	Proposed Total Revenue Requirement	\$ 55,100,965									
2	Proposed Municipal Fire Revenue	\$ 6,061,300									
3	Proposed Private Fire Revenue	\$ 2,461,353									
4	Special Contract Fixed Fee Revenue	\$ 1,101,724									
5	Collect from GM Rates and Contract Volumetric Rates	\$ 45,476,588									
6	ACOS Revenue Requirement (Excl. Misc Revenues)										
		General	Muni Fire	Private Fire	Total						
7	Base Cost	\$19,863,082	\$139,547	\$48,084	\$20,050,713						
8	Customer Costs + Capacity Costs	\$ 26,715,230	\$ 5,921,753	\$ 2,413,269	\$35,050,252						
9	Total	\$ 46,578,312	\$ 6,061,300	\$ 2,461,353	\$55,100,965						
10	Fixed Cost per Meter Equivalent per Year	\$ 591.63									
11	Fixed Cost per Meter Equivalent per Month	\$ 49.30									
12	Base Cost per CCF	\$ 3.88									
13	Proposed Rates										
14	Meter Charge (\$/Month)	\$ 29.02									
15	Volumetric Rate (\$/CCF)	\$ 5.43									
16	Contract Customer Meter Charge Revenues										
			Anheuser-Busch	Hudson	Milford	Tyngsboro	MVD				
17	Meter Size - Meter 1		6"	6"	4"	6"	6"				
18	Meter Size - Meter 2		6"								
19	Current Meter Charge - Meter 1		\$1,207.21	\$ 77.49	\$ 66.17	\$ -	\$ 78.33				
20	Current Meter Charge - Meter 2		\$1,207.21								
21	Proposed Meter Charge - Meter 1		\$1,450.80	\$93.12	\$78.90	\$0.00	\$94.14				
22	Proposed Meter Charge - Meter 2		\$1,450.80								
23	Pro Forma TY Current Meter Charge Revenue		\$28,973	\$930	\$794	\$0	\$940	\$31,637			
24	Proposed Meter Charge Revenue		\$34,819	\$1,117	\$947	\$0	\$1,130	\$38,013			
25	Volumetric Revenue										
		General Metered	Anheuser-Busch	Hudson	Milford	Tyngsboro	MVD				
26	Volume (CCF)	5,122,648	385,466	487,968	82,763	148,110	121,992				
27	Current Rate (\$ per CCF)		\$1.112	\$0.998	\$1.667	\$2.500	\$0.940				
28	Proposed Rate (\$ per CCF)	\$ 5.43	\$1.38	\$1.24	\$2.07	\$3.11	\$1.17				
29	Pro Forma TY Five Year Ave. Volumetric Revenue	\$26,458,022	\$428,750	\$487,201	\$137,958	\$370,301	\$114,709	\$27,996,942			
30	Proposed Volumetric Revenue	\$27,804,503	\$532,529	\$605,129	\$171,351	\$459,933	\$142,474	\$29,715,918			
31	GM Meter Revenue										
	Meter Size	Count	Equivalent Ratio	Proposed Rate (\$/Month)	Proposed Monthly Revenue	Pro Forma TY Current Annual Revenue	Proposed Annual Revenue				
32											
33	5/8"	35,217	1.00	\$ 29.02	\$ 1,021,860	\$ 12,262,314	\$ 12,262,314				
34	3/4"	647	1.50	\$ 43.52	\$ 28,160	\$ 337,921	\$ 337,921				
35	1"	777	2.50	\$ 72.54	\$ 56,364	\$ 676,365	\$ 676,365				
36	1 1/2"	532	5.00	\$ 145.08	\$ 77,183	\$ 926,193	\$ 926,193				
37	2"	348	8.00	\$ 232.13	\$ 80,781	\$ 969,369	\$ 969,369				
38	3"	61	16.00	\$ 464.26	\$ 28,320	\$ 339,836	\$ 339,836				
39	4"	9	25.00	\$ 725.40	\$ 6,529	\$ 78,343	\$ 78,343				
40	6"	6	50.00	\$ 1,450.80	\$ 8,705	\$ 104,458	\$ 104,458				
41	8"	1	80.00	\$ 2,321.29	\$ 2,321	\$ 27,855	\$ 27,855				
42	10"		-	\$ -	\$ -	\$ -	\$ -				
43	Total	37,598			\$ 1,310,221	\$ 15,722,657	\$ 15,722,657				
44	Total TY Revenues with Five Year Pro Forma	\$ 51,868,725									
45	Total System Proposed Revenue Collected	\$ 55,100,964									
46	Total System Proposed Revenue to be Collected	\$ 55,100,965									

Current PWW Rate (\$/CCF)	% Change
\$ 4.37	24.21%

Meter Size	Current PWW Rate (\$/month)	% Change
5/8"	\$ 26.90	7.87%
3/4"	\$ 39.14	11.20%
1"	\$ 63.03	15.09%
1 1/2"	\$ 122.88	18.07%
2"	\$ 201.15	15.40%
3"	\$ 368.87	25.86%
4"	\$ 608.39	19.23%
6"	\$ 1,207.21	20.18%
8"	\$ 1,925.97	20.53%

\$ 0 <-- Check

* Using Current Revenue from Schedules 1C and 5/8 meter equivalent

Line No.	Municipal Fire Protection													Rate Per Inch-Ft by Municipality		
1	ISO/Avail Flow Rate (gpm)	4500		2500		3500		500		22.00						
2	Flow Rate Factor	9.00		5.00		7.00		1.00		22.00						
3	% of Total Factor	40.91%		22.73%		31.82%		4.55%		100.00%						
4	ACOS Revenue Requirement	Core		Non Core Large		Pittsfield		Non Core Small		Allocator	Units	Unit Cost			Core	Non Core Large
5		Inch - Feet	Charge	Inch - Feet	Charge	Inch - Feet	Charge	Inch - Feet	Charge						1	2
6	Base Cost	\$ 139,547	15,005,040	\$ 104,292	8,310,305	32,089	483,668	2,615	713,372	\$ 551	24,512,385	# of Inch Ft	\$0.005693	Base Cost	\$0.006950	\$0.003861
7	Extra Capacity - Max Day	\$ 1,034,134	15,005,040	\$ 772,872	8,310,305	237,802	483,668	19,376	713,372	\$ 4,083	24,512,385	# of Inch Ft	\$0.042188	Extra Capacity - Max Day	\$0.051508	\$0.028615
8	Extra Capacity - Max Hour	\$ 3,497,077	15,005,040	\$ 2,613,584	8,310,305	804,162	483,668	65,524	713,372	\$ 13,806	24,512,385	# of Inch Ft	\$0.142666	Extra Capacity - Max Hour	\$0.174180	\$0.096767
9	Customer Service & Billing	\$ 915	<i>Spread by individual town inch feet</i>										\$0.000037	Customer Service & Billing		
10	Meters	\$ -									24,512,385	# of Inch Ft	\$0.000000	Meters		
11	Service Lines	\$ -									24,512,385	# of Inch Ft	\$0.000000	Service Lines		
12	Fire Hydrants	\$ 1,389,627									3,388	# of Hydrants	\$410.16	Fire Hydrants		
13	Total	\$ 6,061,300		\$ 3,490,749		\$ 1,074,053		\$ 87,515		\$ 18,440						
14	Total less Hydrants	\$ 4,671,673								\$ 4,670,757					\$0.232638	\$0.129244
15																
16	Private Fire Protection															
17	ACOS Revenue Requirement									Allocator	Units	Unit Cost				
18	Base Cost	\$ 48,084								1,425	# of Private Fire	\$33.74				
19	Extra Capacity - Max Day	\$ 438,842								1,182,533	Peak Day (GPD)	\$0.37				
20	Extra Capacity - Max Hour	\$ 1,463,721								1,546,796	Peak Hour (GPH)	\$0.95				
21	Customer Service & Billing	\$ 129,985								1,425	# of Private Fire	\$91.22				
22	Meters	\$ -								1,425	# of Private Fire	\$0.00				
23	Service Lines	\$ 380,720								1,425	# of Private Fire	\$267.17				
24	Fire Hydrants	\$ -								1,425	# of Private Fire	\$0.00				
25	Total	\$ 2,461,353														
26																
27																
28																
29																
30																

Note: Reflects OCA 3-1 Adjustment to # of Provide Fire Services

Municipal Fire Community Group	
Pittsfield	Non Core Small
3	4
\$0.005406	\$0.000772
\$0.040061	\$0.005723
\$0.135474	\$0.019353
\$0.180941	\$0.025849

Pennichuck Water Works - Fire Protection
Town-Specific Cost Allocation Method

Fire Protection Counts by Type and Town

Private Fire Services by Size and Town										
Town	1 1/2"	2"	4"	6"	8"	10"	12"	16"	Total Private Fire Services	# of Private Hydrants
Amherst - Core	1	24	14	31	12	2	1	-	85	-
Atkinson	-	-	1	-	-	-	-	-	1	-
Bedford	-	-	1	8	2	-	-	-	11	-
Bow	16	-	1	1	-	-	-	-	18	6
Center Barnstead	-	-	-	-	-	-	-	-	-	-
Chester	-	-	-	-	-	-	-	-	-	-
Derry	-	-	-	-	-	-	-	-	-	-
Epping	-	-	-	-	-	-	-	-	-	-
Exeter	-	-	-	-	-	-	-	-	-	-
Hollis - Core	24	-	-	-	1	-	1	-	26	-
Hooksett	-	-	-	-	-	-	-	-	-	-
Lee	-	-	-	-	-	-	-	-	-	-
Litchfield - Core	-	41	-	2	4	-	1	-	48	7
Londonderry	55	36	25	37	23	-	2	-	178	50
Merrimack - Core	-	3	12	17	14	4	3	-	53	-
Middleton	-	-	-	-	-	-	-	-	-	-
Milford	-	-	1	-	-	-	-	-	1	-
Nashua - Core	78	58	116	391	269	2	8	1	923	-
Newmarket	-	-	-	-	-	-	-	-	-	-
North Conway	-	-	-	-	-	-	-	-	-	-
Pelham	40	11	1	6	4	-	-	-	62	7
Pittsfield	-	-	1	10	1	-	-	-	12	-
Plaistow	-	-	-	-	-	-	-	-	-	-
Raymond	-	-	-	-	-	-	-	-	-	-
Salem	-	-	-	-	-	-	-	-	-	-
Sandown	-	-	-	-	-	-	-	-	-	-
Tilton	-	6	-	-	-	-	-	-	6	-
Weare	-	-	-	-	-	-	-	-	-	-
Windham	-	-	1	-	-	-	-	-	1	-
Total	214	179	174	503	330	8	16	1	1,425	70

Municipal Fire Protection		
# of Individual Public Hydrant Accounts	# of inch feet	# of municipal hydrants
-	1,732,133	149
-	-	-
-	1,325,842	131
26	22,942	5
-	-	-
-	228,510	36
-	-	-
52	30,923	4
-	-	-
34	22,508	7
-	2,774,321	271
-	1,974,466	222
-	549,444	50
-	-	-
-	-	-
-	14,455,596	2,336
-	-	-
219	75,624	6
-	503,543	47
-	483,668	68
-	-	-
246	97,666	12
-	-	-
-	-	-
-	-	-
341	235,199	44
918	24,512,385	3,388

Note: Reflects OCA 3-1 Adjustment to # of Private Fire Services

**Pennichuck Water Works - Fire Protection
 Town-Specific Cost Allocation Method**

Community Statistics and Billing Determinants													
Community	Community Group No.	Public Fire Provided	Private Fire Provided	Average Day (Winter) (GPD)	Average Day (Summer) (GPD)	Peak Day (GPD)	Peak HR (GPH)	Fire Flow Peak Day (GPD)	Fire Flow Peak Hour (GPH)	Fire Flow Peak Hour (GPD)	Public Fire Flow Req'd by ISO or available based on system, which ever is least.	Duration of Fire Flow (min)	
Amherst - Core	2	Y	Y	209,310	662,895	928,054	66,848	300,000	150,000	450,000	2,500	120	
Atkinson	4	N	Y	829	1,511	2,116	152	3,000	6,000	18,000	100	30	
Bedford	2	Y	Y	182,796	706,301	988,821	71,225	300,000	150,000	450,000	2,500	120	
Bow	4	Y	Y	19,897	27,453	38,434	2,768	30,000	30,000	90,000	500	60	
Center Barnstead	4	N	N	76,090	84,169	117,837	8,488	-	-	-	-	-	
Chester	4	N	N	2,267	2,215	3,101	223	-	-	-	-	-	
Derry	4	Y	N	142,756	250,399	350,558	25,251	30,000	30,000	90,000	500	60	
Epping	4	N	N	9,377	13,205	18,487	1,332	-	-	-	-	-	
Exeter	4	Y	N	8,818	10,952	15,333	1,104	30,000	30,000	90,000	500	60	
Hollis - Core	4	N	Y	7,905	37,486	52,481	3,780	60,000	60,000	180,000	1,000	60	
Hooksett	4	N	N	22,358	35,985	50,379	3,629	-	-	-	-	-	
Lee	4	Y	N	5,456	9,695	13,572	978	30,000	30,000	90,000	500	60	
Litchfield - Core	2	Y	Y	310,569	599,837	839,772	60,489	300,000	150,000	450,000	2,500	120	
Londonderry	2	Y	Y	417,311	817,427	1,144,398	82,431	450,000	150,000	450,000	2,500	180	
Merrimack - Core	1	Y	Y	1,143,259	1,816,069	2,542,496	183,136	630,000	210,000	630,000	3,500	180	
Middleton	4	N	N	7,504	11,119	15,566	1,121	-	-	-	-	-	
Milford	4	N	Y	116,445	463,127	648,377	46,703	30,000	30,000	90,000	500	60	
Nashua - Core	1	Y	Y	5,905,588	12,656,552	17,719,173	1,276,315	810,000	270,000	810,000	4,500	180	
Newmarket	4	N	N	9,750	13,880	19,431	1,400	-	-	-	-	-	
North Conway	4	Y	N	20,702	29,579	41,411	2,983	30,000	30,000	90,000	500	60	
Pelham	2	Y	Y	55,424	115,529	161,741	11,650	240,000	120,000	360,000	2,000	120	
Pittsfield	3	Y	Y	115,557	125,367	175,513	12,642	420,000	210,000	630,000	3,500	120	
Plaistow	4	N	N	26,689	34,111	47,755	3,440	-	-	-	-	-	
Raymond	4	Y	N	35,771	43,242	60,539	4,361	30,000	30,000	90,000	500	60	
Salem	4	N	N	10,705	28,509	39,913	2,875	-	-	-	-	-	
Sandown	4	N	N	1,068	1,446	2,025	146	-	-	-	-	-	
Tilton	4	N	Y	4,233	5,335	7,469	538	3,000	6,000	18,000	100	30	
Weare	4	N	N	2,568	4,890	6,847	493	-	-	-	-	-	
Windham	4	Y	Y	119,098	245,821	344,150	24,789	30,000	30,000	90,000	500	60	
				26,395,750	1,901,290	3,756,000	1,722,000	5,166,000					

Max HR / Max Day 1.73

Coefficient 2.63

Max Fire Flow Duration (mins) 180 Hydrant Diameter 6

**Pennichuck Water Works - Fire Protection
 Town-Specific Cost Allocation Method**

Community	Estimated Flow Rates										Public and Municipal Hydrants	Peak Day (GPD)		Peak Hour (GPD)	
	1.5	2	4	6	8	10	12	16	Private Hydrants	Total Private		Private Fire	Muni Fire	Private Fire	Muni Fire
Amherst - Core	3	149	536	3,451	2,846	853	689	-	-	8,527	16,585	101,868	198,132	152,803	297,197
Atkinson	-	-	38	-	-	-	-	-	-	38	-	3,000	-	18,000	-
Bedford	-	-	38	890	474	-	-	-	-	1,403	14,582	26,335	273,665	39,503	410,497
Bow	46	-	38	111	-	-	-	-	6	202	557	7,992	22,008	23,976	66,024
Center Barnstead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Chester	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Derry	-	-	-	-	-	-	-	-	-	-	4,007	-	30,000	-	90,000
Epping	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Exeter	-	-	-	-	-	-	-	-	-	-	445	-	30,000	-	90,000
Hollis - Core	70	-	-	-	237	-	689	-	-	996	-	60,000	-	180,000	-
Hooksett	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lee	-	-	-	-	-	-	-	-	-	-	779	-	30,000	-	90,000
Litchfield - Core	-	254	-	223	949	-	689	-	7	2,121	30,165	19,711	280,289	29,566	420,434
Londonderry	160	223	958	4,119	5,456	-	1,378	-	50	12,343	24,711	149,898	300,102	149,898	300,102
Merrimack - Core	-	19	460	1,892	3,321	1,706	2,067	-	-	9,465	5,566	396,723	233,277	396,723	233,277
Middleton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Milford	-	-	38	-	-	-	-	-	-	38	-	30,000	-	90,000	-
Nashua - Core	227	359	4,445	43,523	63,809	853	5,512	1,468	-	120,196	260,022	256,060	553,940	256,060	553,940
Newmarket	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
North Conway	-	-	-	-	-	-	-	-	-	-	668	-	30,000	-	90,000
Pelham	116	68	38	668	949	-	-	-	7	1,846	5,232	62,605	177,395	93,907	266,093
Pittsfield	-	-	38	1,113	237	-	-	-	-	1,389	7,569	65,108	354,892	97,663	532,337
Plaistow	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Raymond	-	-	-	-	-	-	-	-	-	-	1,336	-	30,000	-	90,000
Salem	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sandown	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tilton	-	37	-	-	-	-	-	-	-	37	-	3,000	-	18,000	-
Weare	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Windham	-	-	38	-	-	-	-	-	-	38	4,898	233	29,767	699	89,301
	622	1,108	6,668	55,989	78,278	3,413	11,025	1,468	70	158,641	377,121	1,182,533	2,573,467	1,546,796	3,619,204

Demand Ratio: 29.61% : 70.39%

**Pennichuck Water Works - Fire Protection
 Town-Specific Cost Allocation Method**

Flow Rates by Service Type			
	Peak Day (GPD)	Peak Hour (GPD)	Ratio PH/PD
General Metered	26,395,750	45,630,950	1.73
Private Fire	1,182,533	1,546,796	1.31
Public Fire	2,573,467	3,619,204	1.41
Ratio Peak Hour to Peak Day			
	Peak Day (GPD)	Peak Hour (GPD)	Ratio PH/PD
General Metered	26,395,750	-	-
Private Fire	1,182,533	-	-
Public Fire	2,573,467	-	-

**Pennichuck Water Works - Fire Protection
 Town-Specific Cost Allocation Method**

Community Group No.	Community	Muni Fire -Billing Determinants		Muni Fire - Revenue Requirement by Town							
		inch ft	hydrants	Base Cost	Extra Capacity - Max Day	Extra Capacity - Max Hour	Customer Service & Billing	Meters	Service Lines	Fire Hydrants	Revenue Requirement
2	Amherst - Core	1,732,133	149	6,688	49,565	167,613	65	-	-	61,114	285,046
4	Atkinson	-	-	-	-	-	-	-	-	-	-
2	Bedford	1,325,842	131	5,120	37,939	128,298	49	-	-	53,731	225,137
4	Bow	22,942	5	18	131	444	1	-	-	2,051	2,645
4	Center Barnstead	-	-	-	-	-	-	-	-	-	-
4	Chester	-	-	-	-	-	-	-	-	-	-
4	Derry	228,510	36	176	1,308	4,422	9	-	-	14,766	20,681
4	Epping	-	-	-	-	-	-	-	-	-	-
4	Exeter	30,923	4	24	177	598	1	-	-	1,641	2,441
4	Hollis - Core	-	-	-	-	-	-	-	-	-	-
4	Hooksett	-	-	-	-	-	-	-	-	-	-
4	Lee	22,508	7	17	129	436	1	-	-	2,871	3,454
2	Litchfield - Core	2,774,321	271	10,713	79,388	268,462	104	-	-	111,154	469,820
2	Londonderry	1,974,466	222	7,624	56,500	191,063	74	-	-	91,056	346,317
1	Merrimack - Core	549,444	50	3,819	28,300	95,702	20	-	-	20,508	148,350
4	Middleton	-	-	-	-	-	-	-	-	-	-
4	Milford	-	-	-	-	-	-	-	-	-	-
1	Nashua - Core	14,455,596	2,336	100,473	744,572	2,517,882	539	-	-	958,137	4,321,604
4	Newmarket	-	-	-	-	-	-	-	-	-	-
4	North Conway	75,624	6	58	433	1,464	3	-	-	2,461	4,419
2	Pelham	503,543	47	1,944	14,409	48,726	19	-	-	19,278	84,376
3	Pittsfield	483,668	68	2,615	19,376	65,524	18	-	-	27,891	115,424
4	Plaistow	-	-	-	-	-	-	-	-	-	-
4	Raymond	97,666	12	75	559	1,890	4	-	-	4,922	7,450
4	Salem	-	-	-	-	-	-	-	-	-	-
4	Sandown	-	-	-	-	-	-	-	-	-	-
4	Tilton	-	-	-	-	-	-	-	-	-	-
4	Weare	-	-	-	-	-	-	-	-	-	-
4	Windham	235,199	44	182	1,346	4,552	9	-	-	18,047	24,135
		24,512,385	3,388	139,547	1,034,133	3,497,077	915	-	-	1,389,627	6,061,299
1	2	3	4	5	6	7	8	9	10	11	(1)
Community Group	inch ft	hydrants	Inch Ft Charge					Hydrant	check		
1 Core Inc-Ft	15,005,040	2,386	\$ 0.00695	\$ 0.05151	\$ 0.17418	\$ 0.00004	\$ -	\$ -	\$ 410.16		
2 Non Core - Large	8,310,305	820	\$ 0.00386	\$ 0.02862	\$ 0.09677	\$ 0.00004	\$ -	\$ -	\$ 410.16		
3 Pittsfield	483,668	68	\$ 0.00541	\$ 0.04006	\$ 0.13547	\$ 0.00004	\$ -	\$ -	\$ 410.16		
4 Non Core - Small	713,372	114	\$ 0.00077	\$ 0.00572	\$ 0.01935	\$ 0.00004	\$ -	\$ -	\$ 410.16		
	24,512,385	3,388							\$ 410.16		

**Pennichuck Water Works - Fire Protection
 Town-Specific Cost Allocation Method**

Private Fire - Revenue Requirement by Town								
Community	Base Cost	Extra Capacity - Max Day	Extra Capacity - Max Hour	Customer Service & Billing	Meters	Service Lines	Fire Hydrants	Revenue Requirement
Amherst - Core	2,868	37,804	144,596	7,753	-	22,710	-	215,731
Atkinson	34	1,113	17,033	91	-	267	-	18,539
Bedford	371	9,773	37,381	1,003	-	2,939	-	51,468
Bow	607	2,966	22,688	1,642	-	4,809	-	32,713
Center Barnstead	-	-	-	-	-	-	-	-
Chester	-	-	-	-	-	-	-	-
Derry	-	-	-	-	-	-	-	-
Epping	-	-	-	-	-	-	-	-
Exeter	-	-	-	-	-	-	-	-
Hollis - Core	877	22,266	170,333	2,372	-	6,946	-	202,794
Hooksett	-	-	-	-	-	-	-	-
Lee	-	-	-	-	-	-	-	-
Litchfield - Core	1,620	7,315	27,978	4,378	-	12,824	-	54,115
Londonderry	6,006	55,628	141,848	16,237	-	47,557	-	267,275
Merrimack - Core	1,788	147,225	375,416	4,835	-	14,160	-	543,424
Middleton	-	-	-	-	-	-	-	-
Milford	34	11,133	85,166	91	-	267	-	96,692
Nashua - Core	31,145	95,025	242,307	84,194	-	246,600	-	699,271
Newmarket	-	-	-	-	-	-	-	-
North Conway	-	-	-	-	-	-	-	-
Pelham	2,092	23,233	88,864	5,655	-	16,565	-	136,409
Pittsfield	405	24,162	92,417	1,095	-	3,206	-	121,285
Plaistow	-	-	-	-	-	-	-	-
Raymond	-	-	-	-	-	-	-	-
Salem	-	-	-	-	-	-	-	-
Sandown	-	-	-	-	-	-	-	-
Tilton	202	1,113	17,033	547	-	1,603	-	20,499
Weare	-	-	-	-	-	-	-	-
Windham	34	86	661	91	-	267	-	1,140
	48,084	438,842	1,463,721	129,985	-	380,720	-	2,461,353

<i>Allocator</i>	<i>No. Services</i>	<i>Peak Day</i>	<i>Peak Hour</i>	<i>No. Services</i>	<i>No. Services</i>	<i>No. Services</i>	<i>No. Services</i>
Unit Rates	\$ 33.74	\$ 0.37	\$ 0.95	\$ 91.22	\$ -	\$ 267.17	\$ -

<i>Private Hydrants</i>	Number	Factor *	Equivs.	Annual Charge per	COSS based	Current PWW	Current PEU	Current PAC	
1 1/2"	214	2.9	621.6	\$ 45	\$ 9,649.07	\$ 3.76	\$ 13.31	\$ 12.05	\$ 73.79
2"	179	6.2	1108.1	\$ 96	\$ 17,199.40	\$ 8.01	\$ 31.68	\$ 21.41	\$ 73.79
3"	0	18.0	0.0	\$ 279	\$ -	\$ 23.26	\$ 53.18	\$ 48.18	\$ 73.79
4"	174	38.3	6667.6	\$ 595	\$ 103,494.80	\$ 49.57	\$ 126.77	\$ 85.66	\$ 73.79
6"	503	111.3	55989.4	\$ 1,728	\$ 869,075.04	\$ 143.98	\$ 212.71	\$ 192.77	\$ 211.75
8"	330	237.2	78278.2	\$ 4,118.13	\$ 1,358,981.64	\$ 343.18	\$ 313.19	\$ 342.65	\$ 449.72
10"	8	426.6	3412.6	\$ 4,118.13	\$ 32,945.01	\$ 343.18	\$ 313.19	\$ 564.99	\$ 449.72
12"	16	689.0	11024.7	\$ 4,118.13	\$ 65,890.02	\$ 343.18	\$ 313.19	\$ 909.95	\$ 449.72
16"	1	1468.4	1468.4	\$ 4,118.13	\$ 4,118.13	\$ 343.18	\$ 313.19	\$ 909.95	\$ 449.72
Subtotal: Private	1425		158570.5	\$	2,461,353.10				
Target Private Fire Revenues -				2,461,353.10	Goal Seek to Zero ->	\$	(0.00)		
Annual price per equivalent -				\$	15.52				

* Nominal size to the 2.63 power.

**Municipal Fire Protection
 Comparison of Current and Proposed Revenue Requirements**

Row	(A)	(B)	(C)	(D)	(E)					
1		Municipal Fire				Private Fire				
3	Community	Current Revenue Requirement	Proposed Revenue Requirement	Higher / (Lower) than Current	Percent Change	Current Revenue Requirement	Proposed Revenue Requirement	Higher / (Lower) than Current	Percent Change	
4	Amherst - Core	\$ 295,093	\$ 285,046	\$ (10,048)	-3.40%		\$ 215,731	\$ 215,731	73.11%	
5	Atkinson	\$ -	\$ -	\$ -			\$ 18,539	\$ 18,539		
6	Bedford	\$ 295,601	\$ 225,137	\$ (70,464)	-23.84%		\$ 51,468	\$ 51,468	17.41%	
7	Bow	\$ 2,552	\$ 2,645	\$ 92	3.61%		\$ 32,713	\$ 32,713	1281.63%	
8	Center Barnstead	\$ -	\$ -	\$ -			\$ -	\$ -		
9	Chester	\$ -	\$ -	\$ -			\$ -	\$ -		
10	Derry	\$ 53,990	\$ 20,681	\$ (33,309)	-61.69%		\$ -	\$ -	0.00%	
11	Epping	\$ -	\$ -	\$ -			\$ -	\$ -		
12	Exeter	\$ 5,529	\$ 2,441	\$ (3,088)	-55.85%		\$ -	\$ -	0.00%	
13	Hollis - Core	\$ -	\$ -	\$ -			\$ 202,794	\$ 202,794		
14	Hooksett	\$ -	\$ -	\$ -			\$ -	\$ -		
15	Lee	\$ 4,586	\$ 3,454	\$ (1,132)	-24.69%		\$ -	\$ -	0.00%	
16	Litchfield - Core	\$ 400,563	\$ 469,820	\$ 69,258	17.29%		\$ 54,115	\$ 54,115	13.51%	
17	Londonderry	\$ 298,239	\$ 346,317	\$ 48,078	16.12%		\$ 267,275	\$ 267,275	89.62%	
18	Merrimack - Core	\$ 118,744	\$ 148,350	\$ 29,607	24.93%		\$ 543,424	\$ 543,424	457.64%	
19	Middleton	\$ -	\$ -	\$ -			\$ -	\$ -		
20	Milford	\$ -	\$ -	\$ -			\$ 96,692	\$ 96,692		
21	Nashua - Core	\$ 3,801,778	\$ 4,321,604	\$ 519,825	13.67%		\$ 699,271	\$ 699,271	18.39%	
22	Newmarket	\$ -	\$ -	\$ -			\$ -	\$ -		
23	North Conway	\$ 11,073	\$ 4,419	\$ (6,655)	-60.10%		\$ -	\$ -	0.00%	
24	Pelham	\$ 78,715	\$ 84,376	\$ 5,661	7.19%		\$ 136,409	\$ 136,409	173.30%	
25	Pittsfield	\$ 185,382	\$ 115,424	\$ (69,957)	-37.74%		\$ 121,285	\$ 121,285	65.42%	
26	Plaistow	\$ -	\$ -	\$ -			\$ -	\$ -		
27	Raymond	\$ 15,159	\$ 7,450	\$ (7,709)	-50.85%		\$ -	\$ -	0.00%	
28	Salem	\$ -	\$ -	\$ -			\$ -	\$ -		
29	Sandown	\$ -	\$ -	\$ -			\$ -	\$ -		
30	Tilton	\$ -	\$ -	\$ -			\$ 20,499	\$ 20,499		
31	Weare	\$ -	\$ -	\$ -			\$ -	\$ -		
32	Windham	\$ 38,815	\$ 24,135	\$ (14,679)	-37.82%		\$ 1,140	\$ 1,140	2.94%	
33	Total	\$ 5,605,818	\$ 6,061,299	\$ 455,481	8.13%	\$ -	\$ 2,461,353	\$ 2,461,353	43.91%	

Pennichuck Water Works, Inc.
Report of Proposed Rate Changes
For the Twelve Months Ended December 31, 2022

Pro Forma
Schedule 9
Bingo-Perm

UTILITY:

Pennichuck Water Works, Inc.

TARIFF NO.:

6 or PAGE NOS. 43-45 and 47

Rate or Class of Service	Estimated Annual Revenue w/o QCPAC Revenues				Proposed Change	
	Effect of Proposed Change *	Customers at end of 2022 TY	Pro Forma Rates to TY Five Year Ave.(1)	Proposed Rates (2)	\$\$ Amount increase over TY Current Rates 5 Yr. Ave. Pro Form	%
G-M (PWW) Fixed Meter	COSS	28,615	\$ 10,857,251	\$ 12,247,690	1,390,440	12.81%
G-M (PEU) Fixed Meter	COSS	8,347	\$ 2,311,903	\$ 3,199,198	887,295	38.38%
G-M (PAC) Fixed Meter	COSS	636	\$ 225,115	\$ 275,769	50,654	22.50%
G-M (PWW) Volumetric & Other Charges - All Customer types but MFR			\$ 14,442,285	\$ 19,154,228	4,711,942	32.63%
G-M (PWW) Volumetric & Other Charges - MFR			\$ 4,148,413	\$ 4,544,717	396,304	9.55%
G-M (PEU) Volumetric & Other Charges - All Customer types but MFR			\$ 6,396,609	\$ 3,376,688	(3,019,921)	-47.21%
G-M (PEU) Volumetric & Other Charges - MFR			\$ 835,499	\$ 429,169	(406,330)	-48.63%
G-M (PAC) Volumetric & Other Charges - All Customer types but MFR			\$ 372,010	\$ 268,801	(103,209)	-27.74%
G-M (PAC) Volumetric & Other Charges - MFR			\$ 50,104	\$ 30,901	(19,204)	-38.33%
G-M (PEU NC) Capital Recover Surcharge			\$ 179,140	\$ -	(179,140)	-100.00%
Private FP - PWW	COSS	1,099	\$ 2,307,828	\$ 1,809,379	(498,449)	-21.60%
Private Hydrants - PEU	COSS	70	\$ 355,881	\$ 530,689	174,809	49.12%
Private FP - PEU	COSS	314				
Private FP - PAC	COSS	12	\$ 30,541	\$ 121,285	90,744	297.12%
FP - Hydrants Group 1		2	\$ 3,920,522	\$ 4,469,954	549,432	14.01%
FP - Hydrants Group 2		5	\$ 1,368,210	\$ 1,410,696	42,486	3.11%
FP - Hydrants Group 3 (Pittsfield)		1	\$ 185,382	\$ 115,424	(69,958)	-37.74%
FP - Hydrants Group 4		7	\$ 131,704	\$ 65,225	(66,479)	-50.48%
Anheuser Busch Contract						
Contract Charges	No Increase		\$ 356,622	\$ 356,622	\$ -	0.00%
Volumetric and Meter Charges	Increase	2	\$ 457,723	\$ 567,348	109,625	23.95%
Milford Contract						
Contract Charges	No Increase		\$ 105,943	\$ 105,943	\$ -	0.00%
Volumetric and Meter Charges	Increase	1	\$ 138,752	\$ 172,298	33,545	24.18%
Hudson Contract						
Contract Charges	No Increase		\$ 457,441	\$ 457,441	\$ -	0.00%
Volumetric and Meter Charges	Increase	1	\$ 488,131	\$ 606,246	118,115	24.20%
Tyngsborough Contract						
Volumetric and Meter Charges	Increase	1	\$ 370,301	\$ 459,933	89,632	24.21%
Merrimack Village District						
Contract Charges	No Increase		\$ 181,718	\$ 181,718	\$ -	0.00%
Volumetric and Meter Charges	Increase	1	\$ 115,649	\$ 143,604	27,955	24.17%
TOTALS		39,114	\$ 50,790,679	\$ 55,100,965	\$ 4,310,286	8.49%

Signed by:

Donald L. Ware

Title:

Chief Operating Officer

1. Exclusive of QCPAC

2. Proposed increase to all Customer Class Rates based on COSS and proposed three tier inclining block rate structure

Pennichuck Water Works, Inc.
DW 23-101

Request For Change In Rates
Responses to OCA Data Requests – Set 4

Date Request Received: 7/11/24
Request No. OCA 4-3

Date of Response: 7/25/24
Witness: Donald L. Ware

REQUEST:

Please provide the 51 long-run variable costs of production along with the associated number of retail general service customers associated with each cost.

RESPONSE:

Please see OCA Attachment 4-3 for the 52 variable costs of production.

DW 23-101
2023 Variable Cost to Produce Water by System
OCA Attachment 4-3
7/19/24

Variable Cost of Water Production by Water System						
Utility	Community	System	# of Customers	Source of Supply	Treatment ³	Cost per CCF ¹
PEU	Atkinson	Pioneer Industrial Park	10	1 Well	None	\$ 0.045
PEU	Londonderry	Avery	47	HWD	Purchased	\$ 2.513
PEU	Sandown	Beaver Hollow	11	1 Well	Fe/Mn/CL	\$ 0.244
PEU	Conway	Birch Hill	219	NCWP	Purchased	\$ 1.577
PEU	Bow	Bow Highlands	44	HVWP	Purchased	\$ 5.890
PEU	Londonderry	Brook Park	349	MWW	Purchased	\$ 1.320
PEU	Windham	Castle Reach	40	2 Wells	Fe/Mn/CL/pH/PFAS	\$ 1.117
PEU	Raymond	Clearwater	65	2 Wells	CL	\$ 0.092
PEU	Weare	Daniels Lake	28	1 Well	Fe/Mn/CL/pH/ZOP	\$ 0.396
PEU	Derry	Farmstead	36	2 Wells	As/BP/CL	\$ 1.530
PEU	Windham	Fletchers Corner	53	2 Wells	Ra	\$ 0.056
PEU	Exeter	Forest Ridge	52	3 Wells	Fe/Mn/CL	\$ 0.244
PEU	Pelham	Gage Hill	27	1 Well	BP/CL	\$ 0.134
PEU	Windham	Goldenbrook	128	4 Wells	ZOP/CL/pH	\$ 0.244
PEU	Raymond	Green Hills	248	RWD	Purchased	\$ 3.290
PEU	Windham	Hardwood Estates	40	3 Wells	ZOP/Fe/Mn/CL/pH/SOFT	\$ 0.925
PEU	Londonderry	Harvest Village	70	2 Wells	CL/SOFT/PFAS	\$ 1.385
PEU	Londonderry	Hickory Woods	105	HWD	Purchased	\$ 2.513
PEU	Windham	Lampighter Village	65	3 Wells	Ra/CL/Fe/Mn/pH	\$ 0.364
PEU	Raymond	Liberty Tree	72	2 Wells	CL, SOFT	\$ 0.621
PEU	Litchfield	Litchfield Core	2465	PWW WTP	Purchased	\$ 2.513
PEU	Barnstead	Locke Lake	898	8 Wells.Webster Stream	As/Fe/Mn/CL	\$ 1.640
PEU	Londonderry	Londonderry Core	1598	MWW	Purchased	\$ 1.320
PEU	Derry	Maple Hills	199	DWD	Purchased	\$ 3.040
PEU	Londonderry	Ministerial Heights	118	2 Wells	pH/Ra/CL/Fe/Mn	\$ 0.364
PEU	Tilton	Northern Shores	33	1 Well	CL/Fe/Mn	\$ 0.244
PEU	Derry/Windham	Oakwood	123	DWD	Purchased	\$ 2.540
PEU	Londonderry	Pinehaven	35	2 Wells	CL/pH/Ra	\$ 0.213
PEU	Litchfield	Pine Creek	49	MWW	Purchased	\$ 1.320
PEU	Londonderry	R&B	54	PWW WTP	Purchased	\$ 2.513
PEU	Plaistow	Rolling Hills	20	PWD	Purchased	\$ 0.894
PEU	Chester	Shaker Heights	33	1 Well	CL	\$ 0.092
PEU	Pelham	Skyview Estates	63	2 Wells	Cl/As/Ion ex.	\$ 1.455
PEU	Hooksett	Smythe Woods	65	MWW	Purchased	\$ 1.577
PEU	Londonderry	Springwood Hills	90	MWW	Purchased	\$ 1.577
PEU	Windham	Spruce Pond	47	2 Wells	Fe/Mn/CL/SOFT	\$ 0.773
PEU	Bow	Stone Sled	42	2 Wells	SOFT/As/pH/FeMN	\$ 2.232
PEU	Middleton	Sunrise Estates	87	3 Wells	None	\$ 0.045
PEU	Lee	Thurston Woods	34	2 Wells	As/CL	\$ 1.488
PEU	Windham	W&E	204	4 Wells - SWD	Purchased	\$ 0.883
PEU	Bow/Hooksett	WESCO	36	HVWP	Purchased	\$ 5.890
PEU	Pelham/Windham	Whispering Winds	158	HWD	Purchased	\$ 2.513
PEU	Bow	White Rock Senior	44	2 Wells	CL/pH/Ra/Fe/Mn	\$ 0.364
PEU	Pelham	Williamsburg	347	2 Wells	CL/pH	\$ 0.202
PEU	Tilton	Winnisquam Village	36	2 Wells	CL	\$ 0.092
PEU	Windham	Woodmeadow	35	3 Wells	FeMn/As/Cl/Aer	\$ 1.559
PWW	Milford	Ashley Commons	29	MWD	purchased	\$ 3.293
PWW	Salem	Autumn Woods	72	3 Wells	Fe/Mn/CL/Ra	\$ 0.255
PWW	Milford	Badger Hill	175	4 Wells	CL/Fe/Mn	\$ 0.244
PWW	Amherst	All other than SW	1373	PWW WTP	PWW WTP	\$ 0.808
PWW	Bedford	Cabot Preserve	383	MVD	Purchased	\$ 3.690
PWW	Derry	Drew Woods	555	6 Wells/DWD	BP - Purchased	\$ 2.582
PWW	Bedford	English Woods	19	2 Wells	Fe/Mn/Ra/pH	\$ 0.364
PWW	Nashua	Farley Road Estates	30	2 Wells	As/Ra/Antimony	\$ 1.452
PWW	Milford	Federal Hill	78	MWD	Purchased	\$ 3.293
PWW	Hollis	Nashua Core	158	PWW WTP	PWW WTP	\$ 0.808
PWW	Derry	Glen Ridge	101	2 Wells	BP/Ra/CL/U	\$ 0.144
PWW	Newmarket	Great Bay	87	2 Wells	Fe/Mn/CL	\$ 0.244
PWW	Milford	Greatbrook	1	MWD	Purchased	\$ 3.293
PWW	Derry	Hi-Lo Estates	56	1 Well/DWD	Fe/Mn/CL	\$ 0.244
PWW	Bedford	Little Pond	249	MWW	Purchased	\$ 1.320
PWW	Derry	Maple Haven	100	3 Wells	BP	\$ 0.086
PWW	Merrimack	Nashua Core	437	PWW WTP	PWW WTP	\$ 0.808
PWW	Nashua	Nashua Core	24596	PWW WTP	PWW WTP	\$ 0.808
PWW	Bedford	Powder Hill	450	MWW	Purchased	\$ 1.320
PWW	Amherst	Souhegan Woods	117	Wells/MVD	CL/pH/ZOP	\$ 0.244
PWW	Plaistow	Sweet Hill	30	PWD - Wells	Purchased - CL/Ra	\$ 0.103
PWW	Plaistow	Twin Ridge	112	PWD	Purchased Water	\$ 5.240
PWW	Plaistow	Valleyfield	75	2 Wells	Fe/Mn/CL/Ra/pH	\$ 0.364
PWW	Epping	The Woodlands	79	2 Wells	As	\$ 1.441
PAC	Pittsfield	PAC	649	Berry Pond	Conventional/CL/pH	\$ 0.328

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Data:

	Average Cost per Kw-Hr - \$	0.180	and	30% run time					
Ave. Kw required to produce -	20 gpm	2.99	HP based on an average lift of	400	feet from well to tap and a motor eff of	90%	and pump eff of	75%	Well pump
	30 gpm	1.79	HP based on an average pressure of	138.6	feet or 60 psi and motor efficiency of	90%	and pump eff of	65%	Booster pump
Ave. CCF er dau -	14.438503								
	Average CWS Pumping Costs per CCF - \$	0.045	based on average cost for Kw-Hr of						

Average Treatn Average Treatment Costs⁴:

Radon Removal (Ra) - \$	0.011	Includes electricity costs only
Softening (soft) - \$	0.529	
pH adjustment (pH) - \$	0.110	
Blended phosphate - Corrosion Control (BP) - \$	0.042	
Corrosion control (ZOP) - \$	0.042	Includes chemical costs only
Chlorination (CL) - \$	0.047	
Arsenic removal via media (As) - \$	1.396	
Iron/Manganese Removal (Fe/Mn) - \$	0.152	
PFAS media - \$	0.764	based on current cost per CF of media
Nashua WTP Variable Cost - \$	0.808	includes electricity and chemicals
PAC WTP Variable Cost - \$	0.328	includes electricity and chemicals

Notes:

1. CCF - One Hundred Cubic Feet. One hundred cubic feet equals 748 gallons of water, includes chemical, electrical and purchased water costs as applicable.
2. GPM - Gallons per minute
3. Treatment Acronyms - See above in Average Treatment Cost Section
4. Chemical costs only, no labor or ROI on invested equipment per CCF
5. Purchased Water System Name Abbreviations:
 - DWD - Derry Water Department
 - HVWP - Hooksett Village Water Precinct
 - HWD - Hudson Water Department
 - MVD - Merrimack Village District
 - MWD - Milford Water Department
 - MWW - Manchester Water Department
 - RWD - Raymond Water Department
 - PWD - Plaistow Water Department
 - SWD - Salem Water Department

Pennichuck Water Works, Inc.
DW 23-101
2023 Treatment costs
6/21/24

Treatment Process

	Unit	Cost/unit	Avg. used/year	Gallons treated/year	Avg. unit/gal	Unit cost/gal.	Cost/CCF
Softening:							
Salt	lbs	\$ 0.29	12,680	5,240,000	0.0024	\$ 0.000708	\$ 0.529
Iron/Mn removal							
Potassium Permanganate	55 KG pails	\$ 212.5200	5	5,240,000	0.0000010	\$ 0.000203	\$ 0.152
Chlorination							
Sodium Hypochlorite	gallons	\$ 1.94	255	7,800,000	0.0000327	\$ 0.000063	\$ 0.047
pH Adjustment							
Sodium Hydroxide	gallons	\$ 1.60	480	5,240,000	0.0000916	\$ 0.000147	\$ 0.110
Corrosion Protection/Iron/Mn sequestration:							
Blended Phosphate	gallons	\$ 4.44	50	4,000,000	0.0000125	\$ 0.000056	\$ 0.042
Arsenic Removal							
Removal media (2.5 yr life)	cu. Ft.	\$ 700.00	40	15,000,000	0.0000027	\$ 0.001867	\$ 1.396
Zinc Orthophosphate (ZOP)							
Zinc. Ortho	gallons	\$ 14.85	20	5,240,000	0.0000038	\$ 0.000057	\$ 0.042
PFAS Removal							
Removal media (1.0 yr life)	cu. Ft.	\$ 600.00	8	4,700,000	0.0000017	\$ 0.001021	\$ 0.764
Radon Treatment with Aeration:							
hours run/day	11						
GPD	14,000						
Blower HP	0.125						
KW	0.1036						
Kw-Hr per day	1.1393						
KWH/CCF	0.0609						
Cost/CCF - \$			0.0110				

Pennichuck Water Works, Inc.
DW 23-101
2023 Nashua Water Treatment Plant Treatment costs
6/21/24

	Variable Costs of Production: 2023												12 month ave.
	Jan.	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
WTP finished water production per month in millions of gallons	285.7	278.0	306.8	329.6	455.7	421.1	393.0	390.2	353.2	306.5	267.7	274.6	4062.1
Electric Costs per million gallons	\$ 155	\$ 178	\$ 174	\$ 217	\$ 174	\$ 189	\$ 178	\$ 178	\$ 200	\$ 172	\$ 165	\$ 174	
Chemical Costs (including residuals disposal) per million gallons	\$ 455	\$ 455	\$ 455	\$ 482	\$ 482	\$ 482	\$ 485	\$ 485	\$ 485	\$ 461	\$ 462	\$ 461	
Total Variable Costs (not including Merrimack River station electricity) per MG	\$ 610	\$ 633	\$ 629	\$ 698	\$ 656	\$ 670	\$ 663	\$ 663	\$ 684	\$ 633	\$ 627	\$ 635	\$ 650
Merrimack River Electric cost/mg of finished water	\$ 68	\$ 90	\$ 91	\$ 92	\$ 80	\$ 139	\$ 151	\$ 30	\$ 158	\$ 114	\$ 110	\$ 104	
Total Variable Costs w/ Merrimack River per MG before GAC consideration	\$ 679	\$ 723	\$ 721	\$ 791	\$ 736	\$ 809	\$ 814	\$ 693	\$ 842	\$ 747	\$ 737	\$ 739	\$ 753
Variable Cost/100 CCF w/ Merrimack River before GAC consideration	\$ 0.51	\$ 0.54	\$ 0.54	\$ 0.59	\$ 0.55	\$ 0.61	\$ 0.61	\$ 0.52	\$ 0.63	\$ 0.56	\$ 0.55	\$ 0.55	\$ 0.56

GAC Analysis

	2022	2023	Total in 24 months	Average /year
Millions of gallons processed through WTP/year	4841.3	4062.1	8903.4	4451.7
Millions of gallons through an individual filter	403.4	338.5	742.0	371.0
qty. of media in each filter in Cubic feet	2460	2461		
qty of media in all 12 filters	29520	29532		
Life span of filter media in months	18	18		
Average flow through an individual filter per year in million gallons	371.0	371.0		
Average flow through an individual filter per month in million gallons	30.9	30.9		
Replacement cost per pound of virgin GAC	\$ 2.43	\$ 2.43		
average unit weight of dry GAC in pounds/cubic foot	30.5	30.5		
Cost per cu/ft virgin GAC	\$ 74.12	\$ 74.12		
Cost/filter bed with virgin GAC	\$ 182,322.90	\$ 182,397.02		
Cost for 12 filters virgin GAC	\$ 2,187,874.80	\$ 2,188,764.18		
Cost per million gallons of water processed during media lifespan, Virgin GAC	\$ 327.65	\$ 327.78		
Cost per 100 CCF, Virgin GAC	\$ 0.25	\$ 0.25		

Plant Variable Costs w/ Virgin GAC	
per MG	\$ 1,080.20
per 100 CC	\$ 0.808

Pittsfield

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Finished Water mg:	3.78	3.54	3.75	3.89	4.04	3.68	3.87	3.95	3.62	4.03	3.56	3.66	45.37
2023 Annual Cost:													
Alum	-	-	-	1,635.00	-	-	-	1,495.00	-	-	1,495.00	-	
Chlorine	175.00	275.00	-	-	651.40	-	651.40	-	651.40	613.90	-	-	
Corrosion Inhibitor	239.94	-	-	479.88	-	-	-	693.90	173.48	-	350.68	-	
Soda Ash	-	-	1,263.00	-	-	1,263.00	-	-	-	1,333.50	-	-	
Power	645.01	626.24	653.15	562.17	525.28	531.68	454.89	444.50	443.65	460.39	517.92	700.10	
	\$1,059.95	\$901.24	\$1,916.15	\$2,677.05	\$1,176.68	\$1,794.68	\$1,106.29	\$2,633.40	\$1,268.53	\$2,407.79	\$2,363.60	\$700.10	
Cost/MG	\$ 280.41	\$254.59	\$ 510.97	\$ 688.19	\$ 291.26	\$ 487.68	\$ 285.86	\$ 666.68	\$ 350.42	\$ 597.47	\$ 663.93	\$191.28	\$439.06
Cost/CCF	\$ 0.21	\$ 0.19	\$ 0.38	\$ 0.51	\$ 0.22	\$ 0.36	\$ 0.21	\$ 0.50	\$ 0.26	\$ 0.45	\$ 0.50	\$ 0.14	\$ 0.33

Pennichuck Water Works. Inc.
DW 23-101
2023 Nashua Water Treatment Plant Electric Costs
6/21/24

PWW WTP Electric - 2023

		Jan	Feb	Mar
Gallons Pumped in millions of gallons		285.7	278.0	306.8
KWH consumed per month		299171	318084	376543
KW Demand (peak value per month)		555	747	566
Customer Charge per month	\$ 211.210000	\$ 211.21	\$ 211.21	\$ 211.21
Distribution Demand Charge				
	Jan. - June			
	July - Dec			
First 100 KW	\$ 7.270000	\$ 727.00	\$ 727.00	\$ 727.00
following KW	\$ 7.010000	\$ 3,189.55	\$ 4,535.47	\$ 3,266.66
Transmission Demand Charge per KW	\$ 8.150000	\$ 4,523.25	\$ 6,088.05	\$ 4,612.90
Stranded Cost Recovery Demand Charge per KW	\$ 0.650000	\$ 360.75	\$ 485.55	\$ 367.90
KWH Distribution Charge				
	First 200K KWH	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00
	Following KWH	\$ 657.50	\$ 782.90	\$ 1,170.48
KWH Stranded Cost Recovery Charge	\$ 0.004080	\$ 1,220.62	\$ 1,297.78	\$ 1,536.30
System Benefits Charge per KWH	\$ 0.009050	\$ 2,707.50	\$ 2,878.66	\$ 3,407.71
regulatory reconciliation adj. demand charge	\$ 0.060000	\$ 33.30	\$ 44.82	\$ 33.96
Peak Smart metering charge	\$ -	\$ -	\$ -	\$ -
Apparatus Rental Charge per month		\$ 698.64	\$ 698.64	\$ 698.64
Energy Service charge per KWH				
	As of Jan 1, 12	\$ 0.095990		
	As of July 1, 12	\$ 0.095990		
		\$ 28,717.42	30,532.88	36,144.36
		\$ 44,346.74	\$ 49,582.96	\$ 53,477.12
Electric Cost/MG and pumped based on current rates -		\$ 155.22	\$ 178.36	\$ 174.31

Note: Actual pumpage and electric costs used January - June, July - Dec.

	Jan	Feb	Mar
Merrimack River Pumps station:			
Estimated total monthly cost			
variable cost/mg	0	0	0

Pennichuck Water Works, Inc.
DW 23-101
2023 Nashua Water Treatment Plant Chemical Costs
6/21/24

PWW WTP 2023
Chemical Quantities (lbs)

	January	February	March	April	May	June	July	August	September	October	November	December	Annual Total in lbs
WTP Pumpage in millions of gallons	285.7	278.0	306.8	329.6	455.7	421.1	393.0	390.2	353.2	306.5	267.7	274.6	4062.1

	Chemical Dose (PPM)				Chemical Quantities (lbs)												
	qtr. 1	qtr. 2	qtr. 3	qtr. 4	January	February	March	April	May	June	July	August	September	October	November	December	Annual Total in lbs
Sodium Permanganate				0	0	0	0	0	0	0	0	0	0	0	0	0	0
50% Caustic Soda coag. pH adjust	12	15	15	12	28593	27822	30705	41233	57008	52680	49164	48814	44185	30675	26791	27482	465200
Carbon Dioxide			0		0	0	0	0	0	0	0	0	0	0	0	0	0
Ferric Chloride	35	35	35	35	83396	81148	89555	96210	133019	122919	114717	113899	103099	89467	78142	80156	1185800
Polymer	0.1	0.1	0.1	0.1	238	232	256	275	380	351	328	325	295	256	223	229	3400
Sodium Hypochlorite	2	2.5	2.75	2.5	4765	4637	5117	6872	9501	8780	9013	8949	8101	6391	5582	5725	83500
Zinc Ortho-phosphate	2.5	2.5	2.5	2.5	5957	5796	6397	6872	9501	8780	8194	8136	7364	6391	5582	5725	84700
Tetra potassium pyrophosphate	0.55	0.55	0.55	0.55	1311	1275	1407	1512	2090	1932	1803	1790	1620	1406	1228	1260	18700
50% Caustic Soda final pH adjust	15	18	18	15	35741	34778	38381	49480	68410	63216	58997	58577	53022	38343	33489	34352	566800
25% Caustic Soda (sludge adjust)	70	70	70	70	1336	1301	1437	1541	2131	1969	1838	1825	1651	1432	1253	1284	19100

	Unit Cost per quarter				Chemical Cost												
	qtr. 1	qtr. 2	qtr. 3	qtr. 4	Unit	January	February	March	April	May	June	July	August	September	October	November	December
Sodium Permanganate					lbs.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50% Caustic Soda coag. pH adjust	\$ 0.4036	\$ 0.4036	\$ 0.4036	\$ 0.4036	lbs.	\$ 11,550	\$ 11,230	\$ 12,400	\$ 16,650	\$ 23,010	\$ 21,270	\$ 19,850	\$ 19,710	\$ 17,840	\$ 12,390	\$ 10,820	\$ 11,100
Carbon Dioxide					lbs.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ferric Chloride	\$ 0.5680	\$ 0.5680	\$ 0.5680	\$ 0.5680	lbs.	\$ 47,370	\$ 46,100	\$ 50,870	\$ 54,650	\$ 75,560	\$ 69,820	\$ 65,160	\$ 64,700	\$ 58,570	\$ 50,820	\$ 44,390	\$ 45,530
Polymer	\$ 2.13	\$ 2.13	\$ 2.13	\$ 2.13	lbs.	\$ 510	\$ 500	\$ 550	\$ 590	\$ 810	\$ 750	\$ 700	\$ 700	\$ 630	\$ 550	\$ 480	\$ 490
Sodium Hypochlorite	\$ 1.5400	\$ 1.5400	\$ 1.5400	\$ 1.5400	lbs.	\$ 7,340	\$ 7,150	\$ 7,890	\$ 10,590	\$ 14,640	\$ 13,530	\$ 13,890	\$ 13,790	\$ 12,480	\$ 9,850	\$ 8,600	\$ 8,820
Zinc Ortho-phosphate	\$ 1.149	\$ 1.149	\$ 1.149	\$ 1.149	lbs.	\$ 6,850	\$ 6,660	\$ 7,350	\$ 7,900	\$ 10,920	\$ 10,090	\$ 9,420	\$ 9,350	\$ 8,460	\$ 7,350	\$ 6,420	\$ 6,580
TKPP	\$ 3.17	\$ 3.17	\$ 3.17	\$ 3.17	lbs.	\$ 4,160	\$ 4,050	\$ 4,470	\$ 4,800	\$ 6,630	\$ 6,130	\$ 5,720	\$ 5,680	\$ 5,140	\$ 4,460	\$ 3,900	\$ 4,000
50% Caustic Soda final pH adjust	\$ 0.4036	\$ 0.4036	\$ 0.4036	\$ 0.4036	lbs.	\$ 14,430	\$ 14,040	\$ 15,500	\$ 19,970	\$ 27,620	\$ 25,520	\$ 23,820	\$ 23,650	\$ 21,400	\$ 15,480	\$ 13,520	\$ 13,870
25% Caustic Soda	\$ 0.6420	\$ 0.6420	\$ 0.6420	\$ 0.6420	lbs.	\$ 860	\$ 840	\$ 930	\$ 990	\$ 1,370	\$ 1,270	\$ 1,190	\$ 1,180	\$ 1,060	\$ 920	\$ 810	\$ 830
						\$ 93,070	\$ 90,570	\$ 99,960	\$ 116,140	\$ 160,560	\$ 148,380	\$ 139,750	\$ 138,760	\$ 125,580	\$ 101,820	\$ 88,940	\$ 91,220

	Sludge produced gallons/MG				100 ccf	Sludge Disposal Costs												
	qtr.1	qtr.2	qtr.3	qtr.4		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
WTP Sludge disposal	8000	8000	8000	8000	100 ccf	3060	2980	3290	3530	4880	4510	4210	4180	3780	3280	2870	2940	43510
Sludge gallons/mg of raw water flow	12.06	12.06	12.06	12.06	mnthly. \$	\$ 36,910	\$ 35,940	\$ 39,680	\$ 42,580	\$ 58,860	\$ 54,400	\$ 50,780	\$ 50,420	\$ 45,590	\$ 39,560	\$ 34,620	\$ 35,460	\$ 524,800
Unit cost/100 cuft						19.0892592	18.590194	20.524073	22.02127	30.443002	28.134823	26.263327	26.076178	23.58085	20.46169	17.903978	18.340661	
Million lbs/month																		\$ -
Chemical costs/MG produced						\$ 455	\$ 455	\$ 455	\$ 482	\$ 482	\$ 482	\$ 485	\$ 485	\$ 485	\$ 461	\$ 462	\$ 461	\$ 471

Specific Gravity of Liquid Chemicals	Liquid Chemical Conversion Lbs to Gallons																		
					Gallons/month														
solution Strength	Specific Gravity	wet Lbs/gallon	Dry lbs/gallon	\$/gallon	jan	feb	mar	apr	may	jun	jul	aug	sep	oct	nov	dec			
Sodium Permanganate	40%	1.375	11.4675	4.587	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
50% Caustic Soda	50%	1.55	12.927	6.72	\$ 2.71	9580	9320	10290	13510	18670	17250	16100	15990	14470	10280	8980	9210	153650	12804.17
Ferric Chloride	40%	1.4	11.676	4.6704	\$ 2.65	17860	17380	19180	20600	28490	26320	24570	24390	22080	19160	16740	17170	253940	21161.67
Sodium Hypochlorite	13%	1.2	10.008	1.251	\$ 1.93	3810	3710	4100	5500	7600	7020	7210	7160	6480	5110	4470	4580	66750	5562.5
Zinc Orthophosphate	100%	1.55	12.927	12.927	\$ 14.85	470	450	500	540	740	680	640	630	570	500	440	450	6610	550.8333
25% Caustic	25%	1.27	10.5918	2.75247	\$ 1.77	490	480	530	570	780	720	670	670	600	530	460	470	6970	580.8333

		Merrimack River Station													
		jan	feb	mar	apr	may	jun	jul	aug	sep	oct	nov	dec		
KWH consumed		128800	177600	204400	226400	242000	440400	440400	53200	408400	218000	216400	207600		
KW Demand		313	320	321	319	594	595	595	316	594	589	305	307		
Customer Charge	211.21	211.21	211.21	211.21	211.21	211.21	211.21	211.21	211.21	211.21	211.21	211.21	211.21		
Distribution Demand Charge															
	First 100 KW	\$ 7.270000	\$ 7.200000	\$ 727.00	\$ 727.00	\$ 727.00	\$ 727.00	\$ 727.00	\$ 720.00	\$ 720.00	\$ 720.00	\$ 720.00	\$ 720.00	\$ 720.00	\$ 720.00
	following KW	\$ 7.010000	\$ 6.940000	\$ 1,493.13	\$ 1,542.20	\$ 1,549.21	\$ 1,535.19	\$ 3,462.94	\$ 3,469.95	\$ 3,435.30	\$ 1,499.04	\$ 3,428.36	\$ 3,393.66	\$ 1,422.70	\$ 1,436.58
Regulatory Reconciliation Adjustment Demand Charge		\$ 0.060000	\$ 0.430000	\$ 18.78											
Transmission Demand Charge per KW		\$ 8.150000	\$ 10.240000	\$ 2,550.95	\$ 2,608.00	\$ 2,616.15	\$ 2,599.85	\$ 4,841.10	\$ 4,849.25	\$ 6,092.80	\$ 3,235.84	\$ 6,082.56	\$ 6,031.36	\$ 3,123.20	\$ 3,143.68
Stranded Cost Recovery Demand Charge per KW		\$ 0.410000	\$ 0.650000	\$ 128.33	\$ 131.20	\$ 131.61	\$ 130.79	\$ 243.54	\$ 243.95	\$ 386.75	\$ 205.40	\$ 386.10	\$ 382.85	\$ 198.25	\$ 199.55
KWH Distribution Charge	First 200K KWH	\$ 0.006630	\$ 0.006300	\$ 853.94	\$ 1,177.49	\$ 1,355.17	\$ 1,501.03	\$ 1,604.46	\$ 2,919.85	\$ 2,774.52	\$ 335.16	\$ 2,572.92	\$ 1,373.40	\$ 1,363.32	\$ 1,307.88
	Following KWH	\$ 0.000470	\$ 0.000470	\$ (33.46)	\$ (10.53)	\$ 2.07	\$ 12.41	\$ 19.74	\$ 112.99	\$ 112.99	\$ (69.00)	\$ 97.95	\$ 8.46	\$ 7.71	\$ 3.57
KWH Stranded Cost Recovery Charge		\$ 0.004700	\$ 0.004080	\$ 605.36	\$ 834.72	\$ 960.68	\$ 1,064.08	\$ 1,137.40	\$ 2,069.88	\$ 1,796.83	\$ 217.06	\$ 1,666.27	\$ 889.44	\$ 882.91	\$ 847.01
System Benefits Charge per KWH		\$ 0.009050	\$ 0.009050	\$ 1,165.64	\$ 1,607.28	\$ 1,849.82	\$ 2,048.92	\$ 2,190.10	\$ 3,985.62	\$ 3,985.62	\$ 481.46	\$ 3,696.02	\$ 1,972.90	\$ 1,958.42	\$ 1,878.78
Electricity Consumption Tax Charge per KWH		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Peak Smart metering charge		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Apparatus Rental Charge		\$ 177.630000	\$ 177.63	\$ 177.63	\$ 177.63	\$ 177.63	\$ 177.63	\$ 177.63	\$ 177.63	\$ 177.63	\$ 177.63	\$ 177.63	\$ 177.63	\$ 177.63	\$ 177.63
Energy Service charge per KWH		\$ 0.090200	\$ 11,617.76	\$ 16,019.52	\$ 18,436.88	\$ 20,421.28	\$ 21,828.40	\$ 39,724.08	\$ 39,724.08	\$ 4,798.64	\$ 36,837.68	\$ 19,663.60	\$ 19,519.28	\$ 18,725.52	
Energy Service charge per KWH		\$ 0.090200													
Total Delivery Service		\$ -	\$ 7,931.97	\$ 9,016.73	\$ 9,578.48	\$ 9,995.70	\$ 14,595.38	\$ 18,654.34	\$ 19,580.66	\$ 7,082.80	\$ 18,941.07	\$ 15,152.45	\$ 10,057.64	\$ 9,922.32	
Total Supplier Service		\$ 11,617.76	\$ 16,019.52	\$ 18,436.88	\$ 20,421.28	\$ 21,828.40	\$ 39,724.08	\$ 39,724.08	\$ 4,798.64	\$ 36,837.68	\$ 19,663.60	\$ 19,519.28	\$ 18,725.52		
Delivery Service budget multiplier	1								1						
Budgeted Delivery Service		\$ 7,931.97	\$ 9,016.73	\$ 9,578.48	\$ 9,995.70	\$ 14,595.38	\$ 18,654.34	\$ 19,580.66	\$ 7,082.80	\$ 18,941.07	\$ 15,152.45	\$ 10,057.64	\$ 9,922.32		
Total Budgeted Expense:		\$ 19,550.00	\$ 25,040.00	\$ 28,020.00	\$ 30,420.00	\$ 36,430.00	\$ 58,380.00	\$ 59,310.00	#####	\$ 55,780.00	\$ 34,820.00	\$ 29,580.00	\$ 28,650.00	\$ 417,870.00	
WTP production:		285.7	278	306.8	329.6	455.7	421.1	393	390.2	353.2	306.5	267.7	274.6		
Merrimack River cost / MG		\$ 68.43	\$ 90.07	\$ 91.33	\$ 92.29	\$ 79.94	\$ 138.64	\$ 150.92	\$ 30.47	\$ 157.93	\$ 113.61	\$ 110.50	\$ 104.33		