



April 5, 2024

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

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

Dear Ms. Massaro:

On behalf of Pascoag Utility District Electric Department (Pascoag, District, or PUD), we herewith file an original and nine copies of Pascoag's Cost of Service Study and revised Tariffs with a requested effective date of April 05, 2024. The revised Tariffs represent increases for Residential, Small Commercial B under 15 kW, General Service Commercial that is equal to or greater than 15kW but less than 200kW, Municipal Low Capacity Factor Rate and Large General Service Commercial and Industrial is equal to or greater than 200 kW, as well as an increase to the street light rates. Proposed changes are also requested in the District's Terms and Conditions.

This Cost of Service Study is proposing a reallocation of revenues between the classes based on the testimony and exhibits included in this filing. The proposed changes are contained in the exhibits accompanying the filing. The new rates, as proposed, are requested to become effective May 05, 2024. PUD is seeking a rate increase over test year revenue of \$444,918, which translates to a 4.73% increase over test year revenues. There may be increases in rates for all customer classes as well as an increase to the street lighting rate.

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

A copy of the proposed Notice of Rate Change is included in this filing. This notice will be published in the local newspaper, "The Bargain Buyer," on Tuesday, April; 16, 2024, and will also be posted on the District's website. A copy of this notice will be included in a bill insert in the May 2024 billing cycles to all customers.

RIPUC Docket No. _____

April 5, 2024

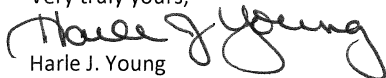
Page 2

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

<u>Name</u>	<u>E-mail</u>	<u>Phone/Fax</u>
Michael R. Kirkwood General Manager Pascoag Utility District P O Box 107 Pascoag, RI 02859	mkirkwood@pud-ri.org	(401) 568-6222 (401) 568-0066
William J. Guertin Assistant General Manger Pascoag Utility District P O Box 107 Pascoag, RI 02859	bguertin@pud-ri.org	(401) 568-6222 (401) 567-1255
Harle J. Young Manager of Finance & Customer Service Pascoag Utility District P O Box 107 Pascoag, RI 02859	hyoung@pud-ri.org	(401) 567-1260
Desarae Dolan Supervisor OF Administration Pascoag Utility District P O Box 107 Pascoag, RI 02859	ddolan@pud-ri.org	(401) 567-1262
William L. Bernstein, Esq. 35 Rustic Acres Drive Chepachet, RI 02814	wblaw7@gmail.com	(401) 640-9351
David Bebyn, CPA 21 Dryden Lane Providence, RI 02904	dbebyn@beconsulting.biz	(401)-741-4492 Cell (401) 785-0800 X 29

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

Very truly yours,



Harle J. Young

Manager of Finance and Customer Service

Pascoag Utility District

Docket No.: _____

INDEX AND REPONSES IN COMPLIANCE WITH THE RHODE ISLAND PUBLIC UTILITIES COMMISSION'S RULES AND PRATICE AND PROCEDURE, PART 5. (810-RICR-00-00-5), SECTION 5.4 THOUGH 5.9

I. Index and Responses in Compliance with Part 5. Section 5.4

**Item 5.4. Notice of Filing (to be published in Bargain Buyer Burrillville Edition).
Notice of Proposed General Rate Schedule to Customers (to be included as a bill insert within the next 60 days)**

Response: Included in this filing. Pascoag is seeking Commission's approval of the attached notice so it can be published as prescribed by law.

II. Index and Responses in Compliance with Part 5. Section 5.5

Item 5.5.A.1. Current and Proposed Tariffs, Rate Schedule, Terms and Conditions.

Response: Included in this filing.

Item 5.5.A.2. Complete Direct Case.

Responses: Please see the direct testimony of William Guertin (WG), Assistant General Manager and David G. Bebyn, CPA (DBG).

Item 5.5.A.3.a. Annual Report to Commission for the Last Two Years.

Responses: All Required reports are on file with the Rhode Island Public Utilities Commission.

Item 5.5.A.3.b. Federal Energy Regulation Commission or Federal Communication Commission Annual Reports.

Response: Not Applicable.

Item 5.5.D Index Outlining information 5.5 through 5.9

Item 5.5.A.3.c. Federal Energy Regulatory/Communications Commission Audit Reports.

Responses: Not Applicable.

Item 5.5.A.3.d. Security and Exchange Commission Report.

Response: Not Applicable.

Item 5.5.A.3.e. Prospectus for Last Two Years.

Response: Not Applicable.

Item 5.5.A.3.f. Annual Reports to Stockholders.

Response: Not Applicable.

Item 5.5.a.3.g. Statements Reconciling Differences in filing and items in any above reports.

Response: Not Applicable

Item 5.5.B. Documents provided to Commission in prior proceedings with in twelve months.

Response: Not Applicable

Item 5.5.C. Service Documents provided to the Attorney General.

Serve Nicholas Vaz, Special Assistant Attorney General

Item 5.5.D. Index outlining information 5.5 through 5.9.

Response: This Index included in this filing

III. Index and responses in Compliance with Part 5. Section 6.

Item 5.6.A . Test Year (January 1, 2023 to December 31, 2023).

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

Item 5.6.B. Rate Year (January 1, 2025 to December 31, 2025).

Response: Please see testimony of David Bebyn and Supporting Schedules.

Item 5.6.C. Adjustments to the Test Year

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

IV. Index and responses to Compliance with Part 5, Section 7.

Item 5.7. Attestation of financial Data.

Response: Attached to testimony of David Bebyn.

V. Index and Responses in Compliance with Part 5, Section 5.8

Item 5.8.A. 1-23 Supporting Information and Work Papers to be filed by Investor-Owned Utilities.

Response: Not applicable.

VI. Index and responses in Compliance with Part 5, Section 5.9

Item 5.9.A.1. Cost of Service Schedules.

Response: Please see Testimony of David Bebyn.

Item 5.9.A.2. Working Papers Supporting Claim for Working Capital

Response: Please Testimony of William J. Guertin.

Item 5.9.3. Working Papers Supporting Allocation of Cost of Service among Associated Entities.

Response: Not applicable.

Item 5.9.A.4. Work Papers Detailing Test Year and Rate Year Revenues, etc.

Response: Please see testimony of David G. Bebyn and supporting schedules.

Item 5.9.A.5. Effect of Proposed Rate Changes for Each Rate Class.

Response: Please see testimony of David G. Bebyn and supporting schedules. For sample bills see "Attachment Item 5.9.A.5" for proposed tariffs.

Item 5.9.A.6. Debt Service Schedules.

Response: Please see Testimony of David Bebyn and "Attachment Item 5.9.A.6."

Item 5.9.A.7. Schedule of Lease Payments.

Response: Please see Attachment Item 5.9.A.7.

Item 5.9.A.8. Analysis of Revenues and Associated Expenses for Test Year

Response: Please see testimony of David G. Bebyn and supporting schedules.

Item 5.9.A.9. Rate Year Municipal Tax Expense Calculation

Response: Not applicable.

Item 5.9.A.10. Employee Information

Responses: Please see Attachment 5.9.A.10.

Item 5.9.A.11. Summary of Affiliated Entities Transactions.

Response: Please see Attachment 5.9.A.11.

Item 5.9.A.12. Financial Data for Non-Coinciding Test Year.

Response: Not applicable.

Item 5.9.A.13. Summary of Expenses Incurred and Projected Related to Instant Rate Case.

Response: Please see Attachment 5.9.A.13.

Item 5.9.A.14a. Unaccounted for Water

Response: Not applicable.

Item 5.9. A.14b. Loss of Transmission of Electricity

Response: Please see attachment 5.9.A.14b.

Item 5.9.A.14c. Five Year Summary of Utilities own Electric Usage

Response: Please see attachment 5.9.A.14c

Item 5.9.A.14d. Summary of Compliance and Reporting Required by Prior Commission Orders.

Response: Pascoag Utility District is compliant with prior Commission Orders.

(Notice to appear in the Bargain Buyer- Burrillville Edition)
(To be included as a bill insert in May 2024)

**State of Rhode Island
PUBLIC UTILITIES COMMISSION**

**RE: PASCOAG UTILITY DISTRICT
RIPUC DOCKET NO.: _____**

NOTICE OF CHANGE IN RATE

Pursuant to Rhode Island General Laws (R.I.G.L.), Section 39-3-11, and in accordance with Part 5 (810-RICR-00-00-5) of the Rules of Practice and Procedure of the Rhode Island Public Utilities Commission (RIPUC), the Pascoag Utility District hereby gives notice of a proposed change in rates filed and published in compliance with R.I.G.L. 39-3-10.

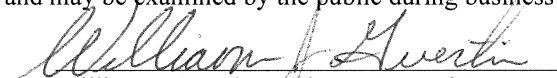
The proposed changes are contained in the exhibits accompanying the filing. While the new rates requested are proposed to become effective May 05, 24, the Commission can suspend the rates up to eight months from the proposed effective date. No rate change will take effect until the Commission has conducted a full investigation and hearing on the proposal. The Commission will publish a notice of the hearing dates when they are scheduled. Ratepayers may comment on the proposed rate change at that time. The rate filing can be access on the Commission’s website at: (RIPUC to provide Link)

PUD is seeking a rate increase over test year revenue of \$444.918 which translates to a 4.73% increase over test year revenues. There may be increases in rates for all customer classes as well as increases to some of the street lighting rates.

The monthly bill impact on a residential customer using 500 kWhrs would be an increase from \$88.08 to \$92.26, an increase of \$4.18, or 4.75%. The impact on all other customers would be an increase in the range of 3.43% to 5.25%.

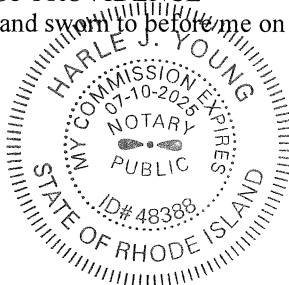
Be advised as follows:

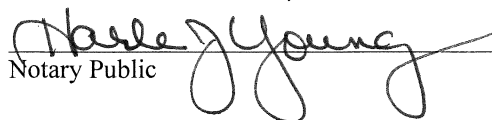
- 1) Pascoag Utility District, incorporated by a special act of the General Assembly, is a quasi-municipal utility within the Village of Pascoag with offices located at 253 Pascoag Main Street, Pascoag, Rhode Island.
- 2) The Electric Department of the Pascoag Utility District operates an electric distribution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


William J. Guertin, Assistant General Manager
Pascoag Utility District

STATE OF RHODE ISLAND
COUNTY OF PROVIDENCE

Subscribed and sworn to before me on the 5 day of April, 2024




Notary Public

Terms and Conditions

Current Terms and Conditions

Red-lined Terms and Conditions

Clean Copy of Proposed Terms and Conditions

PASCOAG UTILITY DISTRICT
TERMS AND CONDITIONS FOR ELECTRIC SERVICE

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

Service Connection

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

Application for Service

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

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

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

Terms and Conditions

Company will require the Customer to provide a permanent easement.

Attachments

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

Outside Basic Local Distribution Services

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

Acquisition of Necessary Permits

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

Service to "Out-Building"

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

Customer Furnished Equipment

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

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

Terms and Conditions

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

Up-Keep of Customer Equipment

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

Installation of Meters

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

Unauthorized and Unmetered Use

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

Definition of Month

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

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

Payment Due Date -- Interest Charge

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

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

Returned Check Fee

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

Deposit and Security

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

Payments for Line Extensions

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

Determining Customer's Demand

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

Customer Changing Rates

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

Discontinuance of Service

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

Right of Access

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

Safeguarding Company Equipment

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

Temporary Service

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

Terms and Conditions

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

Limitation of Liability for Service Problems

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

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

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

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

Company Right to Place Facilities on Customer Property

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

Company Right to Request a Guarantee

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

Fluctuating Load & Harmonic Distortion

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

Terms and Conditions

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

Apparatus and Equipment Requirements

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

Customer Tax Liability

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

Customer Notice and Right to Appeal

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

Filing Date: March 19, 2021
Effective Date: January 1, 2022

PASCOAG UTILITY DISTRICT
TERMS AND CONDITIONS FOR ELECTRIC SERVICE

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

Service Connection

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

Application for Service

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

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

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

Company will require the Customer to provide a permanent easement.

Attachments

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

Outside Basic Local Distribution Services

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

Acquisition of Necessary Permits

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

Service to "Out-Building"

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

Customer Furnished Equipment

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

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

Terms and Conditions

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

Up-Keep of Customer Equipment

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

Installation of Meters

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

Unauthorized and Unmetered Use

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

Definition of Month

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

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

Payment Due Date -- Interest Charge

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

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

Returned Check Fee

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

Deposit and Security

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

Payments for Line Extensions

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

Determining Customer's Demand

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

Customer Changing Rates

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

Discontinuance of Service

19. Subject to the Rules and Regulations of the Commission, the Company shall have the right to discontinue its service upon due notice and to remove its property from the premises in case the Customer fails to pay any bill due the Company for such service, or fails to perform any of its obligations to the Company. For restoration of service after such discontinuance, a reconnection charge shall be billed to the Customer as follows: A reconnection during normal office hours is \$440, reconnection made after normal office hours is \$11100. Should the reconnection need to be done at the pole, during normal office hours the fee is \$8377 and after normal office hours it is \$214196.

Right of Access

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

Safeguarding Company Equipment

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

Temporary Service

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

Terms and Conditions

installation of the connection by the Company. In addition, the Customer shall pay the applicable regular local distribution service and power supply and transmission service rates. The Customer shall build or cause to be built the temporary service in accordance with the standards set forth in the Pascoag Utility District Information and Requirements Electric Service Handbook.

Limitation of Liability for Service Problems

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

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

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

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

Company Right to Place Facilities on Customer Property

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

Company Right to Request a Guarantee

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

Fluctuating Load & Harmonic Distortion

27. In certain instances, extreme fluctuating loads or harmonic distortions which are created by

Terms and Conditions

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

Apparatus and Equipment Requirements

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

Customer Tax Liability

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

Customer Notice and Right to Appeal

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

2024

Filing Date: ~~March 19, 2021~~ March xx,

Effective Date: January 1, 202~~5~~²

PASCOAG UTILITY DISTRICT
TERMS AND CONDITIONS FOR ELECTRIC SERVICE

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

Service Connection

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

Application for Service

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

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

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

Terms and Conditions

Company will require the Customer to provide a permanent easement.

Attachments

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

Outside Basic Local Distribution Services

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

Acquisition of Necessary Permits

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

Service to "Out-Building"

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

Customer Furnished Equipment

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

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

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

Up-Keep of Customer Equipment

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

Installation of Meters

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

Unauthorized and Unmetered Use

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

Definition of Month

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

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

Payment Due Date -- Interest Charge

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

Terms and Conditions

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

Returned Check Fee

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

Deposit and Security

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

Payments for Line Extensions

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

Determining Customer's Demand

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

Customer Changing Rates

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

Discontinuance of Service

19. Subject to the Rules and Regulations of the Commission, the Company shall have the right to discontinue its service upon due notice and to remove its property from the premises in case the Customer fails to pay any bill due the Company for such service, or fails to perform any of its obligations to the Company. For restoration of service after such discontinuance, a reconnection charge shall be billed to the Customer as follows: A reconnection during normal office hours is \$44, reconnection made after normal office hours is \$111. Should the reconnection need to be done at the pole, during normal office hours the fee is \$83 and after normal office hours it is \$214.

Right of Access

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

Safeguarding Company Equipment

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

Temporary Service

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

Terms and Conditions

installation of the connection by the Company. In addition, the Customer shall pay the applicable regular local distribution service and power supply and transmission service rates. The Customer shall build or cause to be built the temporary service in accordance with the standards set forth in the Pascoag Utility District Information and Requirements Electric Service Handbook.

Limitation of Liability for Service Problems

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

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

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

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

Company Right to Place Facilities on Customer Property

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

Company Right to Request a Guarantee

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

Fluctuating Load & Harmonic Distortion

27. In certain instances, extreme fluctuating loads or harmonic distortions which are created by

Terms and Conditions

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

Apparatus and Equipment Requirements

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

Customer Tax Liability

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

Customer Notice and Right to Appeal

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

Filing Date: April 5, 2024
Effective Date: January 1, 2025

Item 5.5.A.1 Current Rate Schedules

RIPUC No. 109
Canceling RIPUC No. 108

RESIDENTIAL SERVICE RATE

1. DESIGNATION: A

2. APPLICABLE TO:

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

3. CHARACTER OF SERVICE:

120-240 volts, 3 wire, single phase

4. RATE SCHEDULE:

Customer Charge per month:	\$6.00
Distribution Access Charge per kWh - all kWh :	\$0.04558

5. TRANSMISSION COST:

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

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

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

7. PAYMENT OF BILL:

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

8. TERMS AND CONDITIONS:

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

Filing Date: MARCH 19, 2021

Effective Date January 1, 2022

RIPUC No. 203
Canceling RIPUC No. 202

GENERAL SERVICE -
MUNICIPAL LOW CAPACITY FACTOR RATE

1. DESIGNATION: M

2. APPLICABLE TO:

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

3. CHARACTER OF SERVICE:

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

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

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

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

4. RATE SCHEDULE:

MONTHLY ENERGY CHARGE

Customer Charge per month:	\$112.75
Distribution Access Charge per kWh - All kWh:	\$ 0.13185

MONTHLY DEMAND CHARGE, per KW

All KW	\$5.96
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5. **POWER FACTOR ADJUSTMENT:**

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

6. **TRANSMISSION COST:**

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

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

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

8. PAYMENT OF BILL:

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

9. TERMS AND CONDITIONS:

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

Filing Date: March 19, 2021

Effective Date: January 1, 2022

RIPUC. No. 308
Canceling RIPUC No. 307

COMMERCIAL

1. DESIGNATION: B

2. APPLICABLE TO:

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

3. CHARACTER OF SERVICE:

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

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

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

4. RATE SCHEDULE:

Customer Charge, per month:	\$15.00
Distribution Access Charge per kWh - all kWh :	\$0.04876

5. TRANSMISSION COST:

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

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

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

7. PAYMENT OF BILL:

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

8. TERMS AND CONDITIONS:

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

Filing Date: March 19, 2021
Effective Date: January 1, 2022

RIPUC No. 410

Canceling RIPUC No. 409

GENERAL SERVICE <200KW

1. DESIGNATION: C

2. APPLICABLE TO:

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

3. CHARACTER FO SERVICE:

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

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

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

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

4. RATE SCHEDULE:

MONTHLY ENERGY CHARGE

Customer Charge per month: \$112.75

Distribution Access Charge per kWh - All kWh : \$ 0.02428

MONTHLY DEMAND CHARGE, per KW

All KW \$5.11

5. POWER FACTOR ADJUSTMENT:

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

6. TRANSMISSION COST:

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

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

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

8. PAYMENT OF BILL:

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

9 TERMS AND CONDITIONS:

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

10. DEMAND CHARGE:

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

Filing Date: March 19, 2021

Effective Date: January 1, 2022

RIPUC No. 450

GENERAL SERVICE >200KW

1. DESIGNATION: D

2. APPLICABLE TO:

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

3. CHARACTER OF SERVICE:

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

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

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

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

4. RATE SCHEDULE:

MONTHLY ENERGY CHARGE

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

MONTHLY DEMAND CHARGE, per KW

All KW	\$12.91
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5. POWER FACTOR ADJUSTMENT:

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

6. TRANSMISSION COST:

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

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

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

8. PAYMENT OF BILL:

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

9. TERMS AND CONDITIONS:

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

10. DEMAND CHARGE:

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

Filing Date: March 19, 2021

Effective Date: January 1, 2022

RIPUC No. 609

Cancelling RIPUC No. 608

PUBLIC AND PRIVATE LIGHTING RATE

<u>Lamp Size</u>	<u>Monthly Rate</u>	<u>Annual Rate</u>
Mercury:		
175 Watt	\$9.84	\$118.08
Sodium:		
50 Watt	\$5.32	\$63.84
70 Watt	\$6.04	\$72.48
100 Watt	\$7.40	\$88.80
150 Watt	\$9.45	\$113.40
250 Watt	\$12.74	\$152.88
400 Watt	\$18.29	\$219.48
LED:		
25W LED/2111 Lumens	\$2.87	\$34.44
50 W LED/ 3816 Lumens	\$3.71	\$44.52
120 W LED Flood/ 11,730	\$8.13	\$97.56
240 W LED Flood/ 22,797	\$12.73	\$152.76
73 W LED Decorative/5,962	\$8.59	\$103.08

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

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

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

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

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

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

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

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

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

Filing Date: March 19, 2021

Effective Date: January 1, 2022

Item 5.5.A.1 Proposed Rate Schedules -Red Lined

RIPUC No. ~~109~~110
Canceling RIPUC No. ~~109~~8

RESIDENTIAL SERVICE RATE

1. DESIGNATION: A

2. APPLICABLE TO:

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

3. CHARACTER OF SERVICE:

120-240 volts, 3 wire, single phase

4. RATE SCHEDULE:

Customer Charge per month:	\$6.00
Distribution Access Charge per kWh - all kWh :	\$0.0 53944558

5. TRANSMISSION COST:

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

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

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

7. PAYMENT OF BILL:

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

8. TERMS AND CONDITIONS:

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

Filing Date: ~~MARCH~~ April 5¹⁹, 2024¹

Effective Date: January 1, 2025²

RIPUC No. ~~2032~~204

Canceling RIPUC No. ~~2032~~

GENERAL SERVICE -
MUNICIPAL LOW CAPACITY FACTOR RATE

1. DESIGNATION: M

2. APPLICABLE TO:

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

3. CHARACTER OF SERVICE:

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

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

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

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

4. RATE SCHEDULE:

MONTHLY ENERGY CHARGE

Customer Charge per month: \$112.75

Distribution Access Charge per kWh - All kWh: \$ ~~0.43185~~15604

MONTHLY DEMAND CHARGE, per KW

All KW \$~~5.967~~.05

5. POWER FACTOR ADJUSTMENT:

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

6. TRANSMISSION COST:

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

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

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

8. PAYMENT OF BILL:

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

9. TERMS AND CONDITIONS:

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

Filing Date: ~~March 19, 2021~~ April 5, 2024
Effective Date: ~~January 1, 2025~~ 2

RIPUC. No. 30~~9~~8

Canceling RIPUC No. 30~~8~~7

COMMERCIAL

1. DESIGNATION: B

2. APPLICABLE TO:

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

3. CHARACTER OF SERVICE:

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

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

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

4. RATE SCHEDULE:

Customer Charge, per month: \$15.00

Distribution Access Charge per kWh - all kWh : \$0.~~048760~~5770

5. TRANSMISSION COST:

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

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

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

7. PAYMENT OF BILL:

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

8. TERMS AND CONDITIONS:

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

Filing Date: ~~March 19, 2021~~ April 5, 2024
Effective Date: January 1, 2025

RIPUC No. 4110

Canceling RIPUC No. 40109

GENERAL SERVICE <200KW

1. DESIGNATION: C

2. APPLICABLE TO:

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

3. CHARACTER FO SERVICE:

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

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

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

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

4. RATE SCHEDULE:

MONTHLY ENERGY CHARGE

Customer Charge per month: \$112.75

Distribution Access Charge per kWh - All kWh : \$ ~~0.02428~~0.02873

MONTHLY DEMAND CHARGE, per KW

All KW \$~~5.116~~6.05

5. POWER FACTOR ADJUSTMENT:

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

6. TRANSMISSION COST:

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

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

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

8. PAYMENT OF BILL:

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

9 TERMS AND CONDITIONS:

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

10. DEMAND CHARGE:

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

Filing Date: ~~March 19, 2021~~ April 5, 2024

Effective Date: January 1, 2025

RIPUC No. 4510

Canceling RIPUC No. 450

GENERAL SERVICE >200KW

1. DESIGNATION: D

2. APPLICABLE TO:

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

3. CHARACTER OF SERVICE:

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

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

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

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

4. RATE SCHEDULE:

MONTHLY ENERGY CHARGE

Customer Charge per month: \$112.75

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

MONTHLY DEMAND CHARGE, per KW

All KW ~~\$12.91~~15.28

5. POWER FACTOR ADJUSTMENT:

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

6. TRANSMISSION COST:

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

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

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

8. PAYMENT OF BILL:

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

9. TERMS AND CONDITIONS:

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

10. DEMAND CHARGE:

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

Filing Date: ~~March 19, 2021~~ April 5, 2024
Effective Date: ~~January 1, 2025~~

RIPUC No. ~~61009~~

Cancelling RIPUC No. ~~6098~~

PUBLIC AND PRIVATE LIGHTING RATE

<u>Lamp Size</u>	<u>Monthly Rate</u>	<u>Annual Rate</u>
Mercury:		
175 Watt	\$9.84 <u>11.65</u>	\$118.08 <u>139.80</u>
Sodium:		
50 Watt	\$5.32 <u>6.30</u>	\$63.84 <u>75.60</u>
70 Watt	\$6.04 <u>7.15</u>	\$72.48 <u>85.80</u>
100 Watt	\$7.40 <u>8.76</u>	\$105.12 <u>88.80</u>
150 Watt	\$11.18 <u>9.45</u>	\$134.16 <u>113.40</u>
250 Watt	\$15.08 <u>12.74</u>	\$180.96 <u>152.88</u>
400 Watt	\$21.65 <u>18.29</u>	\$259.80 <u>219.48</u>
LED:		
25W LED/2111 Lumens	\$2.87	\$34.44
50 W LED/ 3816 Lumens	\$3.71	\$44.52
120 W LED Flood/ 11,730	\$8.13	\$97.56
240 W LED Flood/ 22,797	\$12.73	\$152.76
73 W LED Decorative/5,962	\$8.59	\$103.08

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

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

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

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

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

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

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

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

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

Filing Date: ~~March 19, 2021~~April 5, 2024

Effective Date: January 1, 2025~~2~~

Item 5.5.A.1 Proposed Rate Schedules -Clean

RIPUC No. 110
Canceling RIPUC No. 109

RESIDENTIAL SERVICE RATE

1. DESIGNATION: A

2. APPLICABLE TO:

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

3. CHARACTER OF SERVICE:

120-240 volts, 3 wire, single phase

4. RATE SCHEDULE:

Customer Charge per month:	\$6.00
Distribution Access Charge per kWh - all kWh :	\$0.05394

5. TRANSMISSION COST:

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

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

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

7. PAYMENT OF BILL:

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

8. TERMS AND CONDITIONS:

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

Filing Date: April 5, 2024

Effective Date January 1, 2025

RIPUC No. 204
Canceling RIPUC No. 203

GENERAL SERVICE -
MUNICIPAL LOW CAPACITY FACTOR RATE

1. DESIGNATION: M

2. APPLICABLE TO:

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

3. CHARACTER OF SERVICE:

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

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

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

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

4. RATE SCHEDULE:

MONTHLY ENERGY CHARGE

Customer Charge per month:	\$112.75
Distribution Access Charge per kWh - All kWh:	\$ 0.15604

MONTHLY DEMAND CHARGE, per KW

All KW	\$7.05
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5. POWER FACTOR ADJUSTMENT:

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

6. TRANSMISSION COST:

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

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

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

8. PAYMENT OF BILL:

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

9. TERMS AND CONDITIONS:

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

Filing Date: April 5, 2024
Effective Date: January 1, 2025

RIPUC. No. 309
Canceling RIPUC No. 308

COMMERCIAL

1. DESIGNATION: B

2. APPLICABLE TO:

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

3. CHARACTER OF SERVICE:

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

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

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

4. RATE SCHEDULE:

Customer Charge, per month:	\$15.00
Distribution Access Charge per kWh - all kWh :	\$0.05770

5. TRANSMISSION COST:

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

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

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

7. PAYMENT OF BILL:

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

8. TERMS AND CONDITIONS:

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

Filing Date: April 5, 2024

Effective Date: January 1, 2025

RIPUC No. 411
Canceling RIPUC No. 4010

GENERAL SERVICE <200KW

1. DESIGNATION: C

2. APPLICABLE TO:

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

3. CHARACTER FO SERVICE:

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

4. RATE SCHEDULE:

MONTHLY ENERGY CHARGE

Customer Charge per month:	\$112.75
Distribution Access Charge per kWh - All kWh :	\$ 0.02873

MONTHLY DEMAND CHARGE, per KW

All KW	\$6.05
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5. POWER FACTOR ADJUSTMENT:

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

6. TRANSMISSION COST:

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

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

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

8. PAYMENT OF BILL:

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

9 TERMS AND CONDITIONS:

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

10. DEMAND CHARGE:

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

Filing Date: April 5, 2024

Effective Date: January 1, 2025

RIPUC No. 451

Canceling RIPUC No. 450

GENERAL SERVICE >200KW

1. DESIGNATION: D

2. APPLICABLE TO:

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

3. CHARACTER OF SERVICE:

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

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

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

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

4. RATE SCHEDULE:

MONTHLY ENERGY CHARGE

Customer Charge per month: \$112.75

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

MONTHLY DEMAND CHARGE, per KW

All KW \$15.28

5. POWER FACTOR ADJUSTMENT:

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

6. TRANSMISSION COST:

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

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

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

8. PAYMENT OF BILL:

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

9. TERMS AND CONDITIONS:

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

10. DEMAND CHARGE:

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

Filing Date:	April 5, 2024
Effective Date:	January 1, 2025

RIPUC No. 610
 Cancelling RIPUC No. 609

PUBLIC AND PRIVATE LIGHTING RATE

<u>Lamp Size</u>	<u>Monthly Rate</u>	<u>Annual Rate</u>
Mercury:		
175 Watt	\$11.65	\$139.80
Sodium:		
50 Watt	\$6.30	\$75.60
70 Watt	\$7.15	\$85.80
100 Watt	\$8.76	\$105.12
150 Watt	\$11.18	\$134.16
250 Watt	\$15.08	\$180.96
400 Watt	\$21.65	\$259.80
LED:		
25W LED/2111 Lumens	\$2.87	\$34.44
50 W LED/ 3816 Lumens	\$3.71	\$44.52
120 W LED Flood/ 11,730	\$8.13	\$97.56
240 W LED Flood/ 22,797	\$12.73	\$152.76
73 W LED Decorative/5,962	\$8.59	\$103.08

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

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

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

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

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

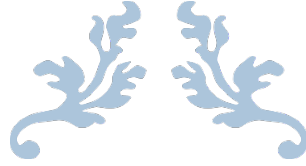
Number of Public Street Lights multiplied by the applicable rate per light, as stated herein, divided by the number of customers.

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

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

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

Filing Date: April 5, 2024
 Effective Date: January 1, 2025



PREFILED TESTIMONY OF WILLIAM J. GUERTIN

PASCOAG UTILITY DISTRICT DOCKET NO. _____



APRIL 1, 2024
PASCOAG UTILITY DISTRICT

Pre-filed Testimony of William J. Guertin – Pascoag Utility District Cost of Service

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

2. A. My name is William J. Guertin. I am the Assistant General Manager of Operations at
3. Pascoag Utility District. My business address is 253 Pascoag Main Street, Pascoag, RI
4. 02859.

5. **Q. What is the Purpose of your testimony?**

6. A. The purpose of my testimony is to discuss some disturbing trends which have been
7. affecting us operationally for the past few years, and how Pascoag Utility District
8. (“Pascoag”) intends to rectify or reduce these challenges, as we propose in this Cost of
9. Service rate case.

10. **Q. What experience do you have in the electrical industry, and do you think your**
11. **experience/education has benefited you in identifying these operational issues?**

12. A. I started my electrical career 34 years ago as a meter reader with Pascoag in 1990, and
13. I have been fortunate enough to work my way up through every position on the electrical
14. division side. I am certified in metering, substations and as a first-class lineman. I have
15. held several leadership positions throughout my career, such as line foreman, electrical
16. superintendent, operations manager, and my current position, as Assistant General Manager.
17. Each position has offered different challenges and operational perspectives. I am very
18. fortunate to have had the opportunity to work and experience every position, to see how
19. each position effects the business operationally and financially.
20. While serving in the operations manager role, I was responsible for day-to-day operations,
21. such as inventory, fleet maintenance and building maintenance, etc. I am astonished at how
22. quickly the prices of everything such as materials, inventory, transformers, fuel, changed so
23. frequently, because when I was attending college, we discussed these issues, but at the time, I

Pre-filed Testimony of William J. Guertin – Pascoag Utility District Cost of Service

24. never thought these issues from a textbook could be applied to the industry I was interested in

25. pursuing a career in. My formal education includes a Bachelor of Science in Business

26. Administration and a Master of Science in Business of Business Administration.

27. **Q. How do market prices affect Capital projects?**

28. **A.** I have been in charge of several large capital projects throughout my career here at

29. Pascoag. My first large project was to convert our entire distribution system from 4kV to

30. 13.8kV. This project took several years to complete, and it required major planning. The

31. largest obstacle however, were the number of transformers required to complete the job.

32. Initially, the cost for transformers were reasonable however, as the project proceeded, my

33. sales representative alerted me that due to past storms and spikes in steel prices, that the price

34. of transformers were probably going to double, and that lead times could possibly be more

35. than a year out for delivery. Operationally, I had to convince management at the time to

36. purchase the remaining transformers at the reduced price. This decision unfortunately meant

37. that we would have to forfeit other critical required items in our capital reserve fund for that

38. year. This decision resulted being a wise one, as it saved Pascoag thousands of dollars in

39. (anticipated future) inflated steel prices of the transformers and allowed us to finish the

40. conversion on time and within budget.

41. **Q. Is the company requesting an increase in its Capital Restricted Fund? If so,**

42. **what is the reason behind such a request?**

43. **A.** Yes, Pascoag is requesting that we be allowed to fund our capital reserve account at

44. \$380,211 , as reflective in Exhibit-1. This amount would be similar to the amount of \$376, 651,

45. which was granted Pascoag back in 2004, in Docket No.3546. Currently, our capital reserve

46. account is funded annually at \$306,200, an amount which was approved in

Pre-filed Testimony of William J. Guertin – Pascoag Utility District Cost of Service

47. Docket No.4341 – Order No. 20977, Schedule TSC-1, 2/28/2013.

48. There are several reasons for the requested increase that Pascoag is seeking. The first and
49. most apparent reason is that since 2013, the costs for all products has risen. Throughout this
50. timeframe, we have tried diligently to maintain the same funding levels in our capital reserve
51. account, by decreasing the amount of required vital materials required to successfully
52. operate and maintain this utility. Unfortunately, due to the ever-increasing costs of
53. materials, Pascoag in good conscience cannot continue the practice of reducing quantities
54. of vital equipment each year to work and sustain our current capital reserve fund at
55. its current levels. For reference and convenience, I have included an Inventory Comparison
56. spreadsheet which references Exhibit 2 through Exhibit 4. The allowance for distribution
57. transformers stay the same in our capital budget each year. Therefore, as prices increase, our
58. only option is to work within those parameters and reduce our quantity. In FY2022, as a cost
59. saving solution and to work within our budget, Pascoag decided to start purchasing
60. remanufactured transformers. To date, we have had no issues with the units operationally.
61. The price increases are not only on transformers, but we are seeing increases on all inventory
62. items, especially poles and wire. These examples are reflected in the Inventory
63. Comparison spreadsheet and in Exhibit 3 and Exhibit 4.

64. **Q. Does Pascoag have any large Capital projects planned? If so, how does Pascoag**
65. **plan on financing them?**

66. **A.** Yes, Pascoag has two large capital projects listed in Exhibit-1 attached. Both
67. projects are vital for Pascoag’s infrastructure to ensure it maintains its system integrity and
68. reliability, now and into the future. The first and most exciting project for Pascoag, will be its
69. Automated Metering Infrastructure (AMI) project. Pascoag plans on converting our current

Pre-filed Testimony of William J. Guertin – Pascoag Utility District Cost of Service

70. metering system from Automated Meter Reading (AMR) to Advanced Metering
71. Infrastructure (AMI). Last year, Pascoag worked with our consultant
72. LIG Consultants, Inc. to prepare a Request for Proposal (RFP) for AMI metering. We
73. received three bids in response to our RFP. Pascoag and LIG Consultants worked together
74. for several months to compare and grade each vendor, to see which one would be the best fit
75. for Pascoag. After careful deliberation, Pascoag chose Tantalus as the vendor that financially
76. and operationally best fit our utility's needs.
77. Pascoag chose to finance this project through its capital budget and spread it out over four
78. (4) years. In Exhibit-1, our plan is to have this project completed and completely funded by
79. FY2027. We chose this route for several reasons. The first and most apparent, was to avoid
80. the high interest rates. Our Business Manager Harle Young had the foresight to utilize funds
81. from our retained earnings as a result of receiving funds from the Paycheck Protection
82. Program (PPP). Pascoag employees would be doing all the work throughout this conversion.
83. She sought authorization with the auditors and was granted approval to use \$300,000 of those
84. monies towards this project which will help greatly reduce the approximate cost which is
85. \$1,136,590.00.
86. We are currently working with this vendor to discuss scheduling, inventory
87. and logistical issues such as training and delivery of equipment. Pascoag will be
88. installing all required "back-end" infrastructure required for this system to be operational.
89. Additionally, Pascoag staff will be installing all AMI electrical meters because our customers
90. would prefer to have our familiar staff performing the work on their premises, and we find it
91. more convenient and beneficial to have our employees do the work. Additionally, we can
92. spread the work out over a few years to meet our timeline and budget.

Pre-filed Testimony of William J. Guertin – Pascoag Utility District Cost of Service

93. The second project is the Osmose Project. The Osmose Project will be a very large
94. project and require 287 assorted utility poles to be changed out. Several years ago, Verizon
95. conducted a survey of every utility pole in Rhode Island to check the integrity of each pole
96. for decay, termite, or carpenter ant damage and identified them according to their condition.
97. Poles which were found to be in the worst conditions, were marked with red or yellow tags
98. with a white arrow. These tags warn utility workers that the poles are unsafe to climb and
99. need to be replaced immediately. The bracing which was conducted were placed numerous
100. those poles for another 30 years. Pascoag opines it would be better to be proactive and
101. change out these decayed poles now, to keep our system viable and maintain our reliability. As
102. the saying goes, “an ounce of prevention is worth a pound of cure”.

103. Upon completion of both major projects, it is Pascoag’s intention to continue to utilize these
104. monies and put them towards uprating and hardening both our dedicated distribution feeders
105. from Rhode Island Energy to meet expected future growth. Pascoag Utility District
106. commissioned National Grid to conduct a System Impact Study back in 2019, after thermal
107. overloading occurred for short durations during peak conditions. The costs that National Grid
108. presented in this study to rebuild both feeders were too exorbitant. Pascoag chose the less costly
109. option, which was to split its buss and partially upgrade the 127W41 feeder. In addition to
110. splitting the buss, Pascoag opted to take a non-wires alternative approach, and work with
111. AGILITAS to install Rhode Island’s First Battery Storage system. The battery is rated at 3MW-
112. 9MWH, system, which means it can be utilized in multiple ways in periods of high load
113. conditions. For example, when RI Energy had the catastrophic loss of their Nasonville
114. substation, Pascoag had to dispatch each of our available assets, Tangents 1.1MW natural gas
115. Peaker unit which is connected to our 127W41 circuit, and the Agilintas’ battery storage which is

Pre-filed Testimony of William J. Guertin – Pascoag Utility District Cost of Service

116. connected to the 127W43 feeder. Pascoag worked closely with the State of RI and RI Energy

117. during those difficult times, and thanks to leadership and great teamwork of everyone involved,

118. and the flexibility of the battery storage unit, we were able to overcome that adverse condition

119. without noticeable incident to our valuable customers.

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

121. **A. Yes it Does.**

New Proposed - Five Year Capital Budget - Electric
2025-2029

<u>Current 2024</u>	
Computer Replacements	\$ 10,000
Street Lights	\$ 4,500
Poles	\$ 15,000
Transformers	\$ 35,000
Wire & miscellaneous	\$ 27,500
IT System Upgrade/Reliability	\$ 20,000
AMI Meter Conversion start	\$ 270,000
Contingency	\$ 4,000
2024 capital and debt	\$ 386,000

<u>2025</u>	
Computer Replacements	\$ 10,000
Osrose Pole Replacement	\$ 26,803
Street Lights	\$ 7,500
Poles	\$ 15,000
Transformers	\$ 50,000
Wire & miscellaneous	\$ 35,000
IT System Upgrade/Reliability	\$ 20,000
Substation Maintenance	\$ 22,500
Contingency	\$ 4,500
AMI meter conversion - con't	\$ 87,555
2025 capital and debt	\$ 278,858

<u>2026</u>	
Computer Replacements	\$ 15,000
Osrose Pole Replacement	\$ 26,803
Street Lights	\$ 7,500
Poles	\$ 15,000
Transformers	\$ 50,000
Wire & miscellaneous	\$ 35,000
IT System Upgrade/Reliability	\$ 20,000
Substation Maintenance	\$ 22,500
Recloser/Pole Switches	\$ 20,000
Contingency	\$ 4,000
AMI meter conversion - con't	\$ 231,556
2026 capital and debt	\$ 447,359

<u>2027</u>	
Computer Replacements	\$ 15,000
Osrose Pole Replacement	\$ 26,803
2014 T4 Bucket Truck	\$ 235,000
Street Lights	\$ 7,500
Poles	\$ 15,000
Transformers	\$ 50,000
Wire & miscellaneous	\$ 35,000
IT System Upgrade/Reliability	\$ 20,000
Substation Maintenance	\$ 22,500
General Manager - Car 1	\$ 50,000
Contingency	\$ 4,000
AMI meter conversion - con't	\$ 247,479
2027 capital and debt	\$ 728,282

<u>2028</u>	
Computer Replacements	\$ 15,000
Osrose Pole Replacement	\$ 26,803
Street Lights	\$ 7,500
Poles	\$ 22,500
Transformers	\$ 50,000
Wire & miscellaneous	\$ 35,000
IT System Upgrade/Reliability	\$ 20,000
Substation Maintenance	\$ 22,500
Recloser/Switches	\$ 20,000
Contingency	\$ 4,000
2028 capital and debt	\$ 223,303

<u>2029</u>	
Computer Replacements	\$ 15,000
Osrose Pole Replacement	\$ 26,803
Street Lights	\$ 7,500
Poles	\$ 22,500
Transformers	\$ 50,000
Wire & miscellaneous	\$ 35,000
IT System Upgrade/Reliability	\$ 20,000
Substation Maintenance	\$ 22,500
Recloser/Switches	\$ 20,000
Contingency	\$ 4,000
2029 capital and debt	\$ 223,303

Five Year Total	\$ 1,901,105
Five Year Average	\$ 380,221

Encumbered Capital	\$ 270,000.00
AMI Meters	\$ 566,590.00
From retained earning	\$ 300,000.00
	\$ 1,136,590

Exhibit 2													
Transformers													
DATE	10/26/2015	Total	DATE	06/20/22	Total	DATE	07/29/2022		DATE	02/28/24			
Condition	New		Condition	Reconditioned		Condition	New	Cancelled	Condition	New	Quote		
	QTY			QTY			QTY	QTY		QTY	QTY		
Vendor	Wesco		Vendor	Utility Transformer Brokers		Vendor	Yale Electric		Vendor	Wesco			
15 KVA Pole Mount XFMR	10	\$803.00	\$8,030	15 KVA Pole Mount XFMR		15 KVA Pole Mount XFMR			15 KVA Pole Mount XFMR		\$2,797.00	10	27,970.00
25 KVA Pole Mount XFMR	10	\$930.00	\$9,300	25 KVA Pole Mount XFMR	7	\$1,190.00	8,330.00		25 KVA Pole Mount XFMR		\$3,310.00	10	33,100.00
37.5 KVA Pole Mount XFMR	10	\$1,066.00	\$10,660	37.5 KVA Pole Mount XFMR	7	\$1,375.00	9,625.00		37.5 KVA Pole Mount XFMR		\$4,291.00	10	42,910.00
50 KVA Pole Mount XFMR		\$0.00	\$0	50 KVA Pole Mount XFMR	6	\$1,565.00	9,390.00		50 KVA Pole Mount XFMR		\$5,136.00	10	51,360.00
						Expedite Shipping for 20 units \$175.00 ea.	\$3,500.00						
			<u>\$27,990.00</u>				<u>\$30,845.00</u>				<u>125,645.00</u>		<u>155,340.00</u>

Exhibit 3							
Wire							
Date	QTY	07/21/2014	Total	Date	QTY	07/28/2023	Total
Vendor		Wesco		Vendor		Wesco	
Purchase/Quote		Purchase		Purchase/Quote		Purchase	
1/0 Triplex Cable	2400	\$1.06	\$2,536.32	1/0 Triplex Cable	3000	\$2.35	\$7,050.00
			<u>\$2,536.32</u>				<u>\$7,050.00</u>

Exhibit 4							
Poles							
Date	QTY	04/25/2023	Total	Date	QTY	02/28/2024	Total
Vendor		Koppers		Vendor		Stella.Jones	
Purchase/Quote		Purchase		Purchase/Quote		Quote	
Pole 35' Class 3	4	\$240.02	\$960.08	Pole 35' Class 3	1	\$730.00	\$730.00
Pole 40' Class 2	10	\$373.43	\$3,734.30	Pole 40' Class 2	1	\$903.00	\$903.00
Pole 45' Class 2	10	\$451.56	\$4,515.60	Pole 45' Class 2	1	\$1,092.00	\$1,092.00
			<u>\$9,209.98</u>	Pole 50' Class 2	1	\$1,293.00	\$1,293.00
							<u>\$2,725.00</u>

PURCHASE ORDER



Vendor	PO Number
127	124
Print Date	Page
10/26/2015	1

TO
WESCO RECEIVABLES CORP
LOCKBOX#771751
1751 SOLUTIONS CENTER DR
CHICAGO, IL 60677

SHIP TO
ELECTRIC
PO BOX 107
253 PASCOAG MAIN STREET
Pascoag, RI 02859
Phone: (401)568-6222
Fax: (401)568-0066

Phone: (781)441-8172
Fax:

BILL TO
ELECTRIC
PO BOX 107
253 PASCOAG MAIN STREET
Pascoag, RI 02859
Phone: (401)568-6222
Fax: (401)568-0066

LN	ITEM	LOC	QUANTITY	UOM	DESCRIPTION	UNIT COST	DISCOUNT	TOTAL
10		1	10.000	EA	15 KVA pole mount transformer Delivery Date: 10/26/2015	803.0000	0.00	8,030.00
20		1	10.000	EA	25 KVA pole mount transformer Delivery Date: 10/26/2015	930.0000	0.00	9,300.00
30		1	10.000	EA	37.5 KVA pole mount transformer Delivery Date: 10/26/2015	1,066.000	0.00	10,660.00
						Extended	Cost:	27,990.00

Discount:	0.00	Additional Charge Amount:	0.00	Sales Tax:	0.00	Total Cost:	27,990.00
				Use Tax:	0.00		

Ship Method: UNITED PARCEL SERVIC

Authorizing Signatures

William J. Guertin
Bill Guertin
Assistant General Manager of Operati

PURCHASE ORDER



Vendor	PO Number
924	517
Print Date	Page
06/20/2022	1

TO UTILITY TRANSFORMER BROKERS LLC
PO BOX 535
SANTAQUIN, UT 84655

SHIP TO ELECTRIC
PO BOX 107
253 PASCOAG MAIN STREET
Pascoag, RI 02859
Phone: (401)568-6222
Fax: (401)568-0066

Phone:
Fax:

** This company sells refurbished transformers!*

BILL TO ELECTRIC
PO BOX 107
253 PASCOAG MAIN STREET
Pascoag, RI 02859
Phone: (401)568-6222
Fax: (401)568-0066

LN	ITEM	LOC	QUANTITY	UOM	DESCRIPTION	UNIT COST	DISCOUNT	TOTAL
1	0		7.000	EA	25 kVA transformer Delivery Date: 06/20/2022	1,190.0000	0.00	8,330.00
2	0		7.000	EA	37.5 kva transformer Delivery Date: 06/20/2022	1,375.0000	0.00	9,625.00
3	0		6.000	EA	50 kVA transformer Delivery Date: 06/20/2022	1,565.0000	0.00	9,390.00
4	0		20.000	EA	Expedite 20 transformer units Delivery Date: 06/20/2022	175.0000	0.00	3,500.00
						Extended	Cost:	30,845.00

Discount:	0.00	Additional Charge:	0.00	Sales Tax:	0.00	Total Cost:	30,845.00
				Use Tax:	0.00		

Ship Method: UNITED PARCEL SER

Authorizing Signatures
Chris Piccardi
CHRISTOPHER PICCARDI
Line Foreman

PURCHASE ORDER



Vendor	PO Number
926	521
Print Date	Page
07/29/2022	1

TO YALE ELECTRIC EAST LLC
55 SHAWMUT RD
CANTON, MA 02021

SHIP TO ELECTRIC
PO BOX 107
253 PASCOAG MAIN STREET
Pascoag, RI 02859
Phone: (401)568-6222
Fax: (401)568-0066

Phone:
Fax:

BILL TO ELECTRIC
PO BOX 107
253 PASCOAG MAIN STREET
Pascoag, RI 02859
Phone: (401)568-6222
Fax: (401)568-0066

LN	ITEM	LOC	QUANTITY	UOM	DESCRIPTION	UNIT COST	DISCOUNT	TOTAL
1	0		15.000	EA	Transformers 25KVA Delivery Date: 07/29/2022	2,580.0000	0.00	38,700.00
2	0		15.000	EA	Transformers 37.5 Delivery Date: 07/29/2022	3,215.0000	0.00	48,225.00
3	0		10.000	EA	Transformers 50KVA Delivery Date: 07/29/2022	3,872.0000	0.00	38,720.00
						Extended	Cost:	125,645.00

Discount:	0.00	Additional Charge:	0.00	Sales Tax:	0.00	Total Cost:	125,645.00
				Use Tax:	0.00		

*This Purchase Order was
Cancelled, due to the High Cost!
We purchased the same transformers
from Utility Transformer Brokers (refurbished).*

Ship Method: FEDERAL EXPRESS

Authorizing Signatures
Chris Piccardi
CHRISTOPHER PICCARDI
Line Foreman



Eaton Power Systems Division
1319 Lincoln Ave
Waukesha, WI 53186 US

Item Number : 1.0 Catalog # : EB2A12079Y2JP00

Item Details

Customer RFQ Information : Email -- dated: 2024-02-28

Catalog # : **EB2A12079Y2JP00 **

Price Each	Quantity	Extended Price
\$ 27,970.00	10	\$279,700.00

Lead-time (Per Lead-time definition in Proposal Specifics):
Manufacturing Lead-time: 186 weeks after release of order by customer
Approval Drawing Lead-time: 3 weeks upon receipt of order

kVA	15 kVA 1-Phase Pole-mount Transformer
Configuration	Standard Design
Mounting Provisions	Hanger Brackets (One Set)
Temperature Rise	65 degree average winding rise
Cooling Class	ONAN
Insulating fluid	Mineral Oil
Efficiency Standard	DOE 2016
High Voltage	7970/13800Y
High Voltage kV Class	15 kV Class
High Voltage BIL	95 kV BIL
Taps	No Taps
Primary Bushings	15 kV Cover Mount (Qty: 2)
Overcurrent Protection	None
Low Voltage	120/240
Low Voltage kV Class	1.2 kV Class
Low Voltage BIL	30 kV BIL
Secondary Bushings	5/8 Eyebolt with 3/8-16 stud (polymer) (Qty:3)
Coatings	ANSI 70 Sky Gray - Munsell 5.0BG 7.0/0.4
Tank Construction	Mild Steel
Gauges & Fittings	PRD, 35 SCFM
Packaging	Pallet

PERFORMANCE DATA:	
No Load Losses @100% - Guaranteed Average (@20 C)	35. Watts
Load Losses (Incl Breaker) - Guaranteed Average (@85 C)	232. Watts
Fluid Weight	53. lbs
Total Weight	231. lbs
Fluid Volume	7.1 Gal
Tank Diameter	12.50 inches
Overall Height	34.7 inches
Overall Width	16.6 inches
Overall Depth	19.4 inches



Eaton Power Systems Division
1319 Lincoln Ave
Waukesha, WI 53186 US

Item Number : 1.0 Catalog # : EB2A12079Y2JP00

Outside Tank Height	25.30 inches
Cover Tank Height	26.98 inches
Primary Conductor Material	Aluminum
Secondary Conductor Material	Aluminum



Eaton Power Systems Division
1319 Lincoln Ave
Waukesha, WI 53186 US

Item Number : 2.0

Catalog # :EB2A12079Y3JP0T

Item Details

Customer RFQ Information : Email -- dated: 2024-02-28

Catalog # : **EB2A12079Y3JP0T **

Price Each	Quantity	Extended Price
\$ 3310.00	10	\$ 33,100.00

Lead-time (Per Lead-time definition in Proposal Specifics):
Manufacturing Lead-time: 186 weeks after release of order by customer
Approval Drawing Lead-time: 3 weeks upon receipt of order

kVA	25 kVA 1-Phase Pole-mount Transformer
Configuration	Standard Design
Mounting Provisions	Hanger Brackets (One Set)
Temperature Rise	65 degree average winding rise
Cooling Class	ONAN
Insulating fluid	Mineral Oil
Efficiency Standard	DOE 2016
High Voltage	7970/13800Y
High Voltage kV Class	15 kV Class
High Voltage BIL	95 kV BIL
Taps	No Taps
Primary Bushings	15 kV Cover Mount (Qty: 2)
Overcurrent Protection	None
Low Voltage	120/240
Low Voltage kV Class	1.2 kV Class
Low Voltage BIL	30 kV BIL
Secondary Bushings	13/16 Eyebolt with 3/8-16 stud (polymer) (Qty:3)
Coatings	ANSI 70 Sky Gray - Munsell 5.0BG 7.0/0.4
Tank Construction	Mild Steel
Gauges & Fittings	PRD, 35 SCFM
Packaging	Pallet

PERFORMANCE DATA:	
No Load Losses @100% - Guaranteed Average (@20 C)	48. Watts
Load Losses (Incl Breaker) - Guaranteed Average (@85 C)	354. Watts
Fluid Weight	77. lbs
Total Weight	316. lbs
Fluid Volume	10.4 Gal
Tank Diameter	14.88 inches
Overall Height	35.8 inches
Overall Width	18.9 inches
Overall Depth	22.2 inches



Eaton Power Systems Division
1319 Lincoln Ave
Waukesha, WI 53186 US

Item Number : 2.0

Catalog # :EB2A12079Y3JP0T

Outside Tank Height	26.30 inches
Cover Tank Height	28.12 inches
Primary Conductor Material	Aluminum
Secondary Conductor Material	Aluminum



Eaton Power Systems Division
1319 Lincoln Ave
Waukesha, WI 53186 US

Item Number : 3.0

Catalog # : EB2A12079Y4JP05

Item Details

Customer RFQ Information : Email -- dated: 2024-02-28

Catalog # : **EB2A12079Y4JP05 **

Price Each	Quantity	Extended Price
\$4291.00	10	\$42,910.00

Lead-time (Per Lead-time definition in Proposal Specifics):
Manufacturing Lead-time: 187 weeks after release of order by customer
Approval Drawing Lead-time: 3 weeks upon receipt of order

kVA	37.5 kVA 1-Phase Pole-mount Transformer
Configuration	Standard Design
Mounting Provisions	Hanger Brackets (One Set)
Temperature Rise	65 degree average winding rise
Cooling Class	ONAN
Insulating fluid	Mineral Oil
Efficiency Standard	DOE 2016
High Voltage	7970/13800Y
High Voltage kV Class	15 kV Class
High Voltage BIL	95 kV BIL
Taps	No Taps
Primary Bushings	15 kV Cover Mount (Qty: 2)
Overcurrent Protection	None
Low Voltage	120/240
Low Voltage kV Class	1.2 kV Class
Low Voltage BIL	30 kV BIL
Secondary Bushings	13/16 Eyebolt with 1/2-13 stud (polymer) (Qty:3)
Coatings	ANSI 70 Sky Gray - Munsell 5.0BG 7.0/0.4
Tank Construction	Mild Steel
Gauges & Fittings	PRD, 35 SCFM
Packaging	Pallet

PERFORMANCE DATA:	
No Load Losses @100% - Guaranteed Average (@20 C)	75. Watts
Load Losses (Incl Breaker) - Guaranteed Average (@85 C)	442. Watts
Fluid Weight	116. lbs
Total Weight	432. lbs
Fluid Volume	15.6 Gal
Tank Diameter	17.25 inches
Overall Height	36.9 inches
Overall Width	21.3 inches
Overall Depth	24.5 inches

Proposal Number: W241035452P

Revision: 2

Page: 11/16



Eaton Power Systems Division
1319 Lincoln Ave
Waukesha, WI 53186 US

Item Number : 3.0

Catalog # :EB2A12079Y4JP05

Outside Tank Height	27.30 inches
Cover Tank Height	29.34 inches
Primary Conductor Material	Aluminum
Secondary Conductor Material	Aluminum



Eaton Power Systems Division
1319 Lincoln Ave
Waukesha, WI 53186 US

Item Number : 4.0

Catalog # :EB2A12079Y5JP0M

Item Details

Customer RFQ Information : Email -- dated: 2024-02-28

Catalog # : **EB2A12079Y5JP0M **

Price Each	Quantity	Extended Price
45,136.00	10	451,360.00

Lead-time (Per Lead-time definition in Proposal Specifics):
Manufacturing Lead-time: 187 weeks after release of order by customer
Approval Drawing Lead-time: 3 weeks upon receipt of order

kVA	50 kVA 1-Phase Pole-mount Transformer
Configuration	Standard Design
Mounting Provisions	Hanger Brackets (One Set)
Temperature Rise	65 degree average winding rise
Cooling Class	ONAN
Insulating fluid	Mineral Oil
Efficiency Standard	DOE 2016
High Voltage	7970/13800Y
High Voltage kV Class	15 kV Class
High Voltage BIL	95 kV BIL
Taps	No Taps
Primary Bushings	15 kV Cover Mount (Qty: 2)
Overcurrent Protection	None
Low Voltage	120/240
Low Voltage kV Class	1.2 kV Class
Low Voltage BIL	30 kV BIL
Secondary Bushings	13/16 Eyebolt with 1/2-13 stud (polymer) (Qty:3)
Coatings	ANSI 70 Sky Gray - Munsell 5.0BG 7.0/0.4
Tank Construction	Mild Steel
Gauges & Fittings	PRD, 35 SCFM
Packaging	Pallet

PERFORMANCE DATA:	
No Load Losses @100% - Guaranteed Average (@20 C)	92. Watts
Load Losses (Incl Breaker) - Guaranteed Average (@85 C)	541. Watts
Fluid Weight	121. lbs
Total Weight	513. lbs
Fluid Volume	16.2 Gal
Tank Diameter	17.25 inches
Overall Height	39.9 inches
Overall Width	21.3 inches
Overall Depth	24.5 inches

Proposal Number: W241035452P

Revision: 2

Page: 13/16



Eaton Power Systems Division
1319 Lincoln Ave
Waukesha, WI 53186 US

Item Number : 4.0

Catalog # :EB2A12079Y5JP0M

Outside Tank Height	30.30 inches
Cover Tank Height	32.34 inches
Primary Conductor Material	Aluminum
Secondary Conductor Material	Aluminum



Eaton
Power Systems Division
Proposal Number: W241035452P
Date: Mar 05, 2024

WESCO DISTRIBUTION INC 1120
117 LONDONDERRY TURNPIKE
HOOKSETT New Hampshire 03106-2015

End Customer: PASCOAG UTILITY DISTRICT
P06,Pascoag

Eaton is pleased to present our response to your request. The attached proposal is based on our interpretation of any specifications, drawings and/or other information provided to Eaton.

Should you have any questions or require any additional information, please feel free to contact me. Eaton appreciates the opportunity to provide a response to your inquiry and looks forward to receiving your order.

Sincerely,
KAREN GLENZ
USWA1-Utility|SRNortheastRegion@Eaton.com

Proposal Specifics

- Proposal Valid From: Mar 12, 2024
- Proposal Valid To: Apr 11, 2024
- Terms of Sale: PP3 - FOB Destination - Freight Prepaid and Allowed
- Payment Terms: Net 45 days
- Standard 12 Months Warranty

Orders must be issued to "Cooper Power Systems, LLC" and are subject to the included Eaton's Terms and Conditions of Sale and/or previously agreed to terms and conditions. For additional ordering information, please see the Proposal Notes section.



Proposal Notes

Seller shall not be responsible for any failure to perform, or delay in performance of, its obligations resulting from the COVID-19 pandemic or any future epidemic, and Buyer shall not be entitled to any damages resulting thereof.

Pricing will be reviewed upon the announcement of any tariffs pertaining to the importation or exportation of key components or power distribution products in their entirety.

Orders must be issued to "Cooper Power Systems, LLC" and are subject to Eaton's Terms and Conditions of Sale that are included or have been provided previously to the buyer.

The following are the purchase order requirements for Eaton's Power Systems Division

- All purchase orders must have the following clearly identified to be accepted by Power Systems. If a purchase order is missing any one of the requirements, it will be returned for revision prior to entering the order.
 - Legal entity – Cooper Power Systems
 - PO number
 - Sold to number or address
 - Ship to number or address ('will advise' acceptable temporarily)
 - Price per line item
 - Quantity per line item
 - Catalog number, customer material number, or quote number with identified item numbers
 - Freight Terms
 - Currency if international
 - Payment Terms

Listing any of the following additional requirements on your purchase order will assist in the speed and accuracy of processing your order and preventing orders from being placed on hold:

- Valid and current contract or quote number
- Shipping Notes (if required)
 - If shipping collect an account number must be provided
 - If shipping third party a payer address is needed
 - If shipping direct to the end user, provide an address, contact name and contact number
 - If shipping complete, this must be noted
- Please note any special instructions, including special billing and customer witness tests. It is preferred that they are highlighted.
- Lead-times
 - Please note when the customer needs the material
 - If expedited lead-times have been committed please note who you received the lead-time from and what the commitment was

Proposal number and item number should be referenced on purchase order.

Quoted lead-times are based on current factory loading and are subject to change.

All prices here represent those in effect at time of quotation and are subject to change at a minimum of 30 days prior to shipment.

Transformer Product Line Notes

Eaton's Standard Terms and Conditions apply. Eaton will assume no obligations or liabilities beyond those specifically stated in these published Terms and Conditions.



Eaton's standard limited warranty covers any defect which shall appear under proper and normal use of its equipment within one (1) year after date of shipment or within one (1) year after installation of the equipment,

but not exceeding eighteen (18) months from date of shipment. An extended warranty period for units shipping within US or Canada can be provided upon request for an additional fee.

Units shipping outside of the US or Canada are not eligible for extended warranty. Reference applicable installation and maintenance instructions for preventative maintenance instructions to maintain the warranty period.

Performance of warranty services shall not extend the warranty period on the goods affected.

In the event Buyer cancels this agreement after award, Buyer may terminate upon payment to Seller of reasonable termination charges, including progress billings and all incurred direct manufacturing costs.

Purchase orders may be placed for immediate Release for Manufacture or Hold for Approval Drawing Submittal.

When the order is placed for Hold for Approval Drawing Submittal, the Approval Drawings must be returned to the submitting sales office with a Release for Manufacture within 60 days of the original P.O. date.

When the Release for Manufacture order arrives after the 60 days mentioned above, or 30 days from receipt of approval drawings, whichever is later, an escalation schedule shall be applied as follows:

- Greater than 60 days after PO or 30 days after receipt of approval drawings, whichever is later = 4% total price escalation
- Greater than 90 days after PO or 60 days after receipt of approval drawings, whichever is later = 6% total price escalation
- Greater than 120 days and less than 180 days = Orders will be repriced upon release, at current commodity market conditions
- Greater than 180 days = Orders subject to cancellation with payment to Seller of reasonable termination charges, including progress billings, engineering costs, and all incurred direct manufacturing costs.

In the case of a shipment delayed by the customer after unit has been released to manufacture, the price will increase 1.5% for each month or portion of the month that the shipment is delayed.

If the order or shipment is requested to be delayed prior to manufacture, the order is subject to repricing to reflect the later date.

Lead times quoted are based on accurate and complete information from the customer.

If additional information or clarifications are required, a delayed response from the customer may affect the ship date(s) of the unit(s). The manufacturer cannot be held accountable for such delays.

3 Phase Designs: For a fee of \$1500 per design, Eaton will provide approval drawings prior to placement of a purchase order for the quoted units.

This fee can then be applied toward the future purchase of the quoted units. For more information, please contact your Eaton Sales Representative.

If FOB destination is required there will be a percentage adder applied based on the shipping region. For US/domestic shipments a 2% adder is applied and for Canadian shipments a 5% adder is applied.



All Canadian shipment destinations shall be below the 55th parallel.

This quotation is valid for the unit specifically described in this proposal. Adding of any required feature not included in this description may result in revisions to price, delivery, or other particulars of the quotation.

Eaton's Cooper Power Systems, Transformer Products is an ISO 9001:2015 certified company, per ABS Quality Evaluations, certificate no. 38983, revised July 29, 2021.

If the scheduled delivery of any Equipment is delayed by Purchaser past the agreed ship date by more than 2 weeks or by Force Majeure:

- Eaton reserves the right to move the product to external storage near Eaton's factory where the customer will assume title/ ownership at that site.
- Any cost for transportation, material handling, and storage will be the responsibility of the purchaser.
- Eaton can assist with significantly lower cost, off-site storage options to mitigate factory on-site storage fees.
- The warranty period commences upon shipment.

All sales, use, excise, or other taxes applicable to the equipment or the sale or use thereof shall be paid by Purchaser and may be added to the invoice.

All dimensions provided at time of quote are approximate and subject to change.

FOR 1PH DISTRIBUTOR QUOTES ONLY - A 10% drop ship charge fee will be added to quoted items not shipped to a distributor branch location.

- For purposes of this policy, full truckload quantities are defined as 20 1PH padmount transformers or 40 1PH polemount transformers.
- Combining Padmount and polemount transformers to achieve minimum full truckload order quantities is not allowable due to variations in lead time.
- Purchase orders with multiple blanket release ship dates must meet the above criteria for each requested shipment.
- Box truck less-than-truckload (LTL) carriers are the default option for any drop shipments.
- Order quantities less than a full truckload may not be specified with flatbed carrier requirements.

Eaton, in its sole discretion, may waive the drop ship charge fee, if:

- (1) full truckload quantities are specified for drop ship locations; or,
- (2) the Customer specifies freight collect and provides an account number at time of order; or,
- (3) the Customer specifies freight collect and schedules collection of the units at the Nacogdoches, TX plant within 5 business days of notification of unit availability



In the event Eaton does not automatically waive the drop ship charge fee for (1) to (3) it is the responsibility of the Customer to request a waiver of the drop ship charge fee in writing.

DOE Efficiency Notice

- On January 13, 2023, the United States Department of Energy issued a Notice of Proposed Rulemaking to increase the minimum efficiency requirements of distribution transformers.
- The projected date that this would become applicable to products is January 1, 2027.
- Products manufactured to meet these standards prior to or after the applicability date would likely require design modifications to comply with the new standard, which may include changes in performance, dimensions, and price.

1ph Pad & Pole Non-Canadian Notes

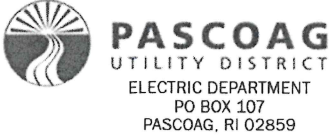
All 1 phase padmount transformers will be designed and manufactured in accordance with the latest revision of IEEE Standards C57.12.38 and C57.12.28.

All 1 phase overhead transformers will be designed and manufactured in accordance with the latest revision of IEEE Standards C57.12.20.

Proposal Specific Notes

Units have been quoted without taps, without fusing and without arresters. Please contact Eaton for any changes.

PURCHASE ORDER



Vendor	PO Number
127	5
Print Date	Page
07/21/2014	1

TO WESCO RECEIVABLES CORP
LOCKBOX#771751
1751 SOLUTIONS CENTER DR
CHICAGO, IL 60677-007

SHIP TO ELECTRIC
PO BOX 107
253 PASCOAG MAIN STREET
Pascoag, RI 02859
Phone: (401)568-6222
Fax: (401)568-0066

Phone: (781)441-8172
Fax:

BILL TO ELECTRIC
PO BOX 107
253 PASCOAG MAIN STREET
Pascoag, RI 02859
Phone: (401)568-6222
Fax: (401)568-0066

LN	ITEM	LOC	QUANTITY	UOM	DESCRIPTION	UNIT COST	DISCOUNT	TOTAL
1	256	1	6,095.000	FT	1/0 ALUMINUM (BARE) Delivery Date: 07/21/2014	0.2524	0.00	1,538.38
2	274	1	2,400.000	FT	1/0 TRIPLEX CABLE Delivery Date: 07/21/2014	1.0568	0.00	2,536.32
3	308	1	50.000	EA	3/8" GUY DEADEND Delivery Date: 07/21/2014	13.2300	0.00	661.50
						Extended	Cost:	4,736.20

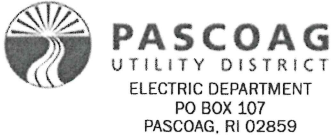
Discount:	0.00	Additional Charge Amount:	0.00	Sales Tax:	0.00	Total Cost:	4,736.20
				Use Tax:	0.00		

Ship Method:

Authorizing Signatures

Bill Guertin
Assistant General Manager of Operati

PURCHASE ORDER



Vendor	PO Number
157	590
Print Date	Page
07/28/2023	1

TO ┌
ARTHUR J. HURLEY COMPANY, INC.
PO BOX 190550
2500 WASHINGTON STREET
BOSTON, MA 02119

SHIP TO ┌
ELECTRIC
PO BOX 107
253 PASCOAG MAIN STREET
Pascoag, RI 02859
Phone: (401)568-6222
Fax: (401)568-0066

Phone: (617)442-9200
Fax:

BILL TO ┌
ELECTRIC
PO BOX 107
253 PASCOAG MAIN STREET
Pascoag, RI 02859
Phone: (401)568-6222
Fax: (401)568-0066

LN	ITEM	LOC	QUANTITY	UOM	DESCRIPTION	UNIT COST	DISCOUNT	TOTAL
1	259	1	3,000.000	FT	1/0 CU Triplex Service Cable Delivery Date: 07/28/2023	2.3500	0.00	7,050.00
2	0	1	1.000	EA	parallrlng charge Delivery Date: 07/28/2023	75.0000	0.00	75.00
Extended							Cost:	7,125.00

Discount:	0.00	Additional Charge:	0.00	Sales Tax:	0.00	Total Cost:	7,125.00
				Use Tax:	0.00		

	Ship Method: FEDERAL EXPRESS
	Authorizing Signatures _____ CHRISTOPHER PICCARDI Line Foreman _____

PURCHASE ORDER



Vendor	PO Number
855	572
Print Date	Page
04/25/2023	1

TO KOPPERS UTILITY & INDUSTRIAL PRODUCTS INC
PO BOX 746367
ATLANTA, GA 30374-6367

SHIP TO ELECTRIC
PO BOX 107
253 PASCOAG MAIN STREET
Pascoag, RI 02859
Phone: (401)568-6222
Fax: (401)568-0066

Phone: (910)371-3131
Fax: (910)371-3137

BILL TO ELECTRIC
PO BOX 107
253 PASCOAG MAIN STREET
Pascoag, RI 02859
Phone: (401)568-6222
Fax: (401)568-0066

LN	ITEM	LOC	QUANTITY	UOM	DESCRIPTION	UNIT COST	DISCOUNT	TOTAL
1	3	1	4.000	EA	POLE 35' CLASS 3 Delivery Date: 04/25/2023	240.0200	0.00	960.08
2	2	1	10.000	EA	POLE 40' CLASS 2 Delivery Date: 04/25/2023	373.4300	0.00	3,734.30
3	1	1	10.000	EA	POLE 45' CLASS 2 Delivery Date: 04/25/2023	451.5600	0.00	4,515.60
Extended							Cost:	9,209.98

Discount: 0.00	Additional Charge: 0.00	Sales Tax: 0.00	Total Cost: 9,209.98
		Use Tax: 0.00	

	Ship Method: FEDERAL EXPRESS
Authorizing Signatures	
_____ CHRISTOPHER PICCARDI Line Foreman	

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

**Pascoag Utility District
Docket _____**

April 2024

1 **INTRODUCTION**

2

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

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

6

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

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

11

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

14 A. Yes. I have provided testimony on rate-related matters before utility commissions in
15 Rhode Island and Connecticut. Regarding the Rhode Island Public Utilities Commission, I
16 have prepared testimony and testified in the Pascoag Utility District's (PUD) last rate
17 filings in Docket #4341 and Docket #5134 in support of the adjusted test year, rate year
18 and rate design. I also prepared testimony on behalf of the Block Island Utility District in
19 Docket #4975 in support of the adjusted test year and rate year. In addition to rate filings
20 before the Commission, I provided testimony supporting Pascoag Utility District's last
21 financing request with the Division in Docket #D-20-11.

22

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

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

26

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

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

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

2 A. PUD last filed for rate relief in March of 2021; the rate year was the FYE December
3 31, 2022 (Docket 5134). While it has been a short time since PUD filed last, cost increases
4 are beginning to outpace almost level revenue. The balance of the Test Year is below the
5 normal operating reserve. This leaves the PUD with insufficient funds to cover overall
6 rising costs, the cost of items postponed due to funding and additional new costs like the
7 annual data services regarding the PUD's new Automated Metering Infrastructure (AMI)
8 project. Furthermore, PUD is experiencing increasing product costs for capital projects and
9 will need increased Capital Restricted Fund funding. Docket 5134 had left Capital
10 Restricted Fund funding at the level approved in Docket 4341, which dates back to 2013.
11 The Rate Year will show that expenditures and funding of reserves exceed current
12 revenues.

13
14 **Q. What increase is PUD requesting in this filing?**

15 A. Pascoag is requesting an increase in revenue requirement of \$444,918, a 4.73%
16 increase over the test year revenue. This increase represents a 14.19% increase over the
17 adjusted rate year revenue (excluding Pass-Through revenue) at current rates

18
19 **Q. Will all rates increase by 14.19%?**

20 A. No. First, not all revenue is from tariff rates, so the increase over the test year is only
21 4.73%. Furthermore, I have made some customer classification changes in light of Docket
22 5134, which covered rate design issues. (See Schedule DGB-RD-1 thru 2 for these rate
23 design issues).

24
25 **Q. Does that conclude your introduction?**

26 A. Yes.

27
28 **Q. What would you like to discuss next?**

29 A. I would like to review my test year adjustments and the rate year revenue requirement.
30
31
32

1
2
3 **TEST YEAR (DECEMBER 31, 2023)**
4

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

6 A. I used the test year from January 1, 2023 to December 31, 2023.
7

8 **Q. What adjustments did you make to convert the December 31, 2023 financial**
9 **statements prepared on a Generally Accepted Accounting Principles (GAAP) basis to**
10 **arrive at a normalized "rate-making basis" test year?**

11 A. I made seven adjustments to the test year prepared on a GAAP basis to present the test
12 year on a normalized "rate-making basis" as follows:
13

14 A. Reclassified and normalized electric charges by customer class to revenue source
15 by rate. As presented In Pascoag's 2023 Annual Reconciliation of the Standard
16 Offer Service Rate, Transition Adjustment Factor and Transmission Adjustment
17 Factor filing, usage levels were set at the FY December 2023 levels. (See
18 Schedule DGB-TY-1a).
19

20 B. Removed interest income earned on monies held in the restricted accounts
21 required by the Rhode Island Public Utilities Commission (RIPUC). The
22 restricted accounts required by the RIPUC cover Purchase Power and Capital
23 reserve.
24

25 C. Grant revenue is not available to pay for normal operations. This grant revenue is
26 also not expected to reoccur. The Mutual Aid revenues are a revenue source that
27 is not expected to reoccur. Therefore, I have removed all grant and mutual aid
28 revenues and expenditures from the GAAP basis financial statements.
29

30 D. Increase principal payments to the test year because PUD is regulated on a cash
31 basis.

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

3
4 F. Increased the capital expenditure to reflect the level granted and required to be
5 restricted in the last rate filing.

6
7 G. Removed all depreciation expenses from the test year because PUD is regulated
8 on a cash basis.

9
10 **Q. Mr. Bebyn, in your professional opinion, does your adjusted test year present a**
11 **proper normalized test year?**

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

15
16 **Q. Did you complete any other reviews to prepare your test year adjustments?**

17 A. Yes, I did. I prepared a three-year analysis of the actual (audited) revenue and
18 expenses for the years 2021, 2022 & TY 2023 (unaudited). Major variances were
19 investigated to determine if an adjustment was needed.

20
21 **Q. Did you include a schedule of the three-year comparison with this testimony?**

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

23
24 **Q. Did you prepare any other schedules in support of the test year?**

25 A. Yes, I did. I prepared Schedule DGB-TY-1a to detail the adjusted test year revenues
26 by source, reflecting the rates approved in Docket #5134. Sales volumes and customer
27 counts by rate class for the test year were also presented. I also prepared Schedule DGB-
28 TY-1b to detail my review of kW and kWh totals by customer class to determine the
29 normalized test year consumption level. The calendar year ending 2023 was utilized to
30 reflect a better fit for the downward industrial trend.

31
32 **Q. Does that conclude your testimony of the test year?**

1 A. Yes.

2

3

4

REVENUE REQUIREMENT

5

Rate Year - (January 1, 2025 – December 31, 2025)

6

7
8 **Q. Mr. Bebyn, in what order would you like to review your rate year adjustments**
9 **for revenue requirement?**

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

13

14 **Revenues:**

15

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

17 A. PUD received revenue in the test year from fifteen sources (including two pass-
18 through revenue accounts). I have combined these revenue accounts into five related
19 classifications in this presentation and my testimony.

Pass-through Revenues	\$6,262,325	66.62%
Demand/Distribution charges	2,409,670	25.63%
Customer charges	494,085	5.26 %
Other revenue	65,758	0.70 %
Miscellaneous revenue	157,715	1.79 %

TOTAL TEST YEAR REVENUE	\$9,400,261	100.0 %
-------------------------	-------------	---------

20

21 The largest revenue classification is pass-through revenue (66.62% of total revenue),
22 which has been eliminated from the rate year revenue requirement for this rate filing, along
23 with the related pass-through (purchase power) expense. See the section on pass-through
24 revenue later in this testimony.

25

1 The second largest revenue source is the service charges for demand and distribution of
2 electricity, representing 25.63% of the total revenue in the test year. The other three
3 sources of revenue account for approximately 8% of the total adjusted test year revenue.
4

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

8 A. Certainly. I eliminated this pass-through revenue from the rate year revenue
9 requirement. The rates for these revenue sources are set separately from the other tariff
10 rates as part of a year-end filing before the PUC. Purchased power and related costs are
11 treated as a pass-through charge to the ratepayers. To recover these costs, the upcoming
12 period's costs are estimated. This estimate is adjusted by a true-up of the prior periods
13 when actual sales are compared to actual purchase costs.
14

15 Prior to this filing, Pascoag filed their year-end report (Docket 23-42-EL) in November to
16 set the rates for the Standard Offer, Transmission and Transition revenues. Therefore,
17 since these rates for 2024 will be set by the filing of docket 23-42-EL, I eliminated both
18 pass-through revenues and pass-through costs from consideration of PUD's base rate
19 calculation.
20

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

23 A. Yes. To project the demand/distribution revenue level for FYE 2025, I kept this
24 account at the test year levels since they were set with the calendar year ending 2023,
25 which was a better fit for the industrial down tread. This setting of the Test Year for the
26 Rate Year was also consistent with what Pascoag had filed for in the most recent year-end
27 pass-through filing. The only modification I made was to adjust for a reduction of KWH
28 and KW projected for three large General Service Customers who have or will implement
29 an energy-saving program during the interim year. I prepared Schedule DGB-RY-2a to
30 present this modified demand/distribution revenue level for FYE 2025.
31

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

3 A. Customer charge revenues have increased by a modest amount since the last Docket.
4 The level allowed in Docket #5134 was \$487,878. The actual test year customer charge
5 revenue for the FYE 2023 was \$494,085. The difference would constitute less than 1.5%
6 growth per year since the last rate docket. The test year revenue already reflects the ending
7 December 2023 counts, so no adjustment was made.

8
9 **Q. The next largest classification of revenue is other revenues. How have you**
10 **projected these revenues?**

11 A. This classification includes Public street lighting, private street lighting and power
12 factor. These revenues were once again left at test year levels. There was no adjustment for
13 either public or private street lighting.

14
15 **Q. What is your projected Rate Year Revenue at current rates?**

16 A. I have projected \$3,135,071 as shown on Schedule DGB-RY -2.

17
18 **Q. Does that include your revenue analysis?**

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

21
22 **Expenses:**

23
24 **Q. Mr. Bebyn, would you please explain how you calculate expense balances?**

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

27

<u>ACCOUNT #</u>	<u>ACCOUNT</u>	<u>TY BALANCE</u>
<u>Pass-Through Related:</u>		
555.000	Purchase Power	\$3,667,303
565.000	Transmission	2,595,022
	Total	<u>\$ 6,262,325</u>

28

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

7
8 **Payroll Expense**
9

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

11 A. The next area that I looked at was payroll. Payroll costs are allocated to various
12 expense accounts based on where the employees worked during the day. Administration
13 and customer service employees mainly stay with the customer record/collection account
14 and administrative general salaries account. The operations employees are spread over the
15 various operations and maintenance accounts. These employees are allocated to the various
16 accounts based on the timesheet/work order system.

17
18 This work order system also tracks transportation charges and materials. These additional
19 charges are also included in the various operations and maintenance accounts. A
20 reconciliation breaking down payroll compensation, transportation charges and material
21 expenses are provided with Schedule DGB-RY-4, so the increase/decrease in these
22 amounts could be easily determined.

23
24 This analysis summarizes the payroll amount from the test year shown on my Schedule
25 DGB-RY-4 and reconciles it to the actual payroll paid to PUD's employees per Schedule
26 DGB-RY-4a.

27
28 **Q. How did you calculate the rate year level for the payroll accounts?**

29 A. Using the test year information per employee as a base (see Schedule DGB-RY-4a), I
30 prepared a list of employees that ties into the W-2. I further reviewed the list of employees
31 to determine the amount of overtime and standby charges to be separated to adequately
32 reflect the employees and their annual salaries. I then increased all the salaries for the

1 full-year impact of the known and measurable 4% to 6% salary increases given to the
2 employees in FYE 2024 (the interim year). Next, I increased the interim year salary levels
3 by 4% for the anticipated rate year salary levels.

4
5 The Assistant General Manager position was eliminated for the Rate Year since the current
6 Assistant General Manager will replace the current General Manager in the interim year.
7 The Assistant General Manager position is being replaced with a new position of Electrical
8 Superintendent. One of PUD's current employees will fill the new position of Electrical
9 Superintendent. As a result, PUD will have to hire a new Lineman position. The rate year
10 listing of employees and count is sufficient to cover PUD's operations.

11
12 The total salary level for the rate year for all employees is shown on Schedule DGB-RY-
13 4a. The total salaries were then applied to the summary payroll compensation amount on
14 Schedule DGB-4. This subtotal was added to the rate year level for transportation and
15 materials and allocated to the various expense accounts listed on Schedule DGB-RY-4.
16 Lastly, the resulting rate year levels were posted to the summary expense Schedule DGB-
17 RY-3. The adjustment from test year to rate year uses the symbol "B" on Schedule DGB-
18 RY-3.

19 20 **Items Averaged over Five Year**

21
22 **Q. What types of accounts have you addressed as a group?**

23 A. Many of these accounts have no specific trend in increases or decreases. Furthermore,
24 these accounts vary significantly from year to year. The sum of the adjustments for these
25 various accounts was a reduction of \$12,009 in expenses. These accounts are shown on my
26 Schedule DGB-RY -3 with an adjustment symbol "C."

27 28 **Items Left at Test Year Levels**

29
30 **Q. Are there any other accounts that you addressed as a group?**

31 A. Yes. It was reasonable to save rate case time and money to leave many smaller
32 accounts at the test year levels. These accounts are shown on my Schedule DGB-RY-3 as

1 accounts with no adjustment (in the adjustment column) from the adjusted test year to the
2 rate year level.

3
4
5 **Q. In what order would you like to analyze the remaining accounts?**

6 A. It is easier to go in the same order as the trial balance, so I don't miss any accounts.

7
8 **Custodial Expense (Account 921.010)**

9
10 **Q. What account would you like to discuss next?**

11 A. This account is covered by an outside provider. The rate year contract is increasing an
12 additional 10% above the interim year.

13
14 **Administrative Expense Transfer (Account 922.000)**

15
16 **Q. What would you like to discuss next?**

17 A. Administrative Expense Transfer. PUD provides both electric and water utilities.
18 These two services are segregated by two independent divisions. The electric division is
19 regulated by the RIPUC, while the water division is not. To avoid running two separate
20 payrolls for the various administrative and customer service employees, all employees who
21 work for both divisions are paid through the Electric Division.
22 Instead of netting the reductions for portions allotted to the water division to the various
23 payroll-related and benefits accounts, this account was established to provide an
24 expenditure offset. The allocation of these expenses to the water division is detailed on my
25 Schedule DGB-RY -7. The allocation includes salary, benefits and pension contributions.
26 Each position is allocated separately from the other based on work performed. Based upon
27 Schedule DGB-RY -7, the Administrative Transfer Expense's proper balance for the rate
28 year is \$(124,315).

29
30 **Q. I believe you have completed your review of the administrative transfer expense.
31 What would you like to discuss next?**

1 A. Outside Services – Legal. The test year results from the timing of expenditures
2 between fiscal periods. This has resulted in a test year level of about \$10,000. While the
3 current three-year average resulted in a level of about \$12,000, this is relatively low since
4 the three-year average in the Prior Docket was around \$38,000. In addition, costs are
5 expected to increase since PUD's long-time-serving legal council is retiring during the
6 interim year. The rate year increased to \$18,000, of which none of this expense includes
7 any amount to cover this rate filing. That will be addressed in the Rate Case expense.

8

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

10 A. The rate year amount reflects the costs from a new three-year contract for auditing
11 services. The rate year expense for audit services will be \$41,000.

12

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

15 A. The rate year amount reflects the costs of implementing the AMI project. The rate year
16 expense for computer services will be \$140,823.

17

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

19 A. I prepared Schedule DGB-RY -11, which shows the rate year calculations for the rate
20 case. Since the prior Docket was filed within the past three years, there was some residual
21 amortized rate case expense for the test year. This amortized rate case expense does not
22 impact the rate year estimate. The estimated total for the rate filing was divided by three to
23 recover the rate case expense over three years. These calculations result in an adjustment
24 of \$33,333 for the rate year.

25

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

28 A. No, although PUD has incurred regulatory expenses since the last full filing docket,
29 these relate to the year-end status filings, demand-side management program and other
30 miscellaneous DPUC and PUC dockets. These regulatory costs were charged to current
31 operations as incurred and not deferred. Furthermore, these filings were handled internally
32 by PUD staff.

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

A. The Dues and membership have been evaluated and projected for the rate year at an estimated \$14,000. The additional increase is due to Pascoag's need to rejoin NEPPA for Safety Training and Line School, which is part of the rate year.

Q. How have you calculated Property Insurance expenses?

A. I prepared Schedule DGB-RY -8, which shows the interim year and rate year calculations for the various insurances listed under property insurance. The interim year rates shown reflect the amounts from actual invoices for all line items except "License & Permitting," which was left at the test year level. The rate year was calculated by increasing the interim year by 5%. This amount was the same percentage increase from the test year to the interim year. Pascoag only receives one bill and rate for the entire company. As a result, this account must be allocated between water and electrical. Pascoag uses an allocation factor of 80% electric and 20% water for most policies. Pascoag uses an allocation factor of 29% electric and 71% water for commercial property policies to reflect the investment of assets. These calculations result in a rate year expense of \$70,612.

Q. The next two accounts cover employee benefits. How did you project these accounts for the rate year?

A. The first of these accounts, entitled "Benefits/injuries and damages," covers the Workers Compensation premium. The rate year balance used the three-year average. This resulted in a reduction of \$906 for the rate year.

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

The rates used on this Schedule are based on the 2024 rates. The 2024 rates have been increased for health and dental by 8%. The long-term health & disability, vision and life insurance rates, however, were not increased. These calculations result in a rate year expense of \$232,452.

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Q. Mr. Bebyn, do the employees contribute to these employee benefits?

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

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

A. I prepared Schedule DGB-RY-9, which shows the rate year calculations for various expenditures for schooling and seminars. The primary line item for this account was the operation line item. This line item allocates a portion of the linemen's payroll to cover the hours spent attending lineman training courses. The payroll allocation is also reflected in Schedule DGB-RY-4.

Due to financial concerns, many of these items had to be reduced in FY 2022, FY 2023, and the interim year, but they need to return to normal levels. This resulted in an adjustment of \$37,356 for the rate year.

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

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

Only one board member is eligible to participate in the health care plan. The Rate Year cost of the policy is \$9,088.75. The Rate Year cost of the stipend for the four remaining ineligible board members is \$12,000. These expenses are allocated between electric and water using the same 80% electric and 20% water split. Considering all of these factors, this calculation results in a rate year expense of \$16,871.

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

A. Certainly. PUD contributes towards an employee's DBP based upon 10% of their base salary. To calculate the rate year amount, I used the rate year payroll and salary figures from Schedule DGB-RY-4a, to which I applied the 10% contribution rate. I prepared Schedule DGB-RY-6, which shows the rate year calculations for the DBP contribution. These calculations result in a rate year expense of \$148,408.

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

A. Yes. Mr. Guertin, in his testimony, goes into greater detail about the activity of these accounts. The funding levels are expected to increase to \$381,000 in the current five-year capital plan.

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

A. I prepared Schedule DGB-4b, which shows the rate year calculations for the Social Security and Medicare payroll taxes. This Schedule uses the rate year payroll and salary figures from schedule DGB-4a and lists the amounts by employee. The General Manager's FICA tax was below the maximum earnings of \$168,600, the projected FICA cap for 2024. These calculations result in a rate year expense of \$113,648.

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

A. PUD has existing debt, which PUD acquired to pay for eligible energy efficiency projects. The annual funding for FY 2025 will require \$112,055 per year to cover both principal and interest payments.

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

3 **A.** PUD must maintain a 125% coverage on the revenue bonds required by the RIIB bond
4 indentures. The additional 25% above what has been requested for debt service would be
5 \$28,000. While the capital fund has a residual cash balance, this residual balance cannot be
6 factored into the yearly coverage calculation. This coverage must, therefore, come from the
7 current year's revenues. One source of this revenue comes from debt service funding.
8 Another revenue source would be to request that the current year's capital funding be used
9 as an additional source to provide the funding for the debt service coverage portion. This
10 approach is the same as the PUD used in Docket #5134 for their debt service coverage.
11 Using both the Capital and debt service current year funding, PUD would be able to make
12 the coverages each year as shown in Schedule DGB-RY-12.

13
14 **Q. What account would you like to discuss next?**

15 **A.** Outside Service Engineer. This account will be covered by an outside provider. PUD
16 will need additional outside engineering services to cover the change in staffing regarding
17 position and duties. The rate year expense for engineering services will be \$5,000.

18
19 **Q. What did you use to base the rate year amount for the Tree Trimming?**

20 **A.** I prepared Schedule DGB-10, which shows the rate year calculations for Tree
21 Trimming services provided by an outside contractor. For the past two years, PUD has had
22 to cut hours due to increased rates to maintain their budget. PUD has prepared a three-year
23 average with an inflator on the contract rates while maintaining the original 925 service
24 hours. The rate year expense for Tree Trimming will be \$196,563.

25
26 **Q. Does that conclude your revenue and expense (revenue requirement) testimony?**

27 **A.** Yes.

28
29 **Q. What would you like to discuss next?**

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

31
32 **Rate Design**

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

A. No. I believe it is prudent to implement a modified across-the-board increase. In Pascoag's last filing in Docket #5134, Pascoag made significant changes to the overall rate design. In that Docket, Pascoag had proposed: (1) A change in how the demand/distribution costs were allocated between the classes using kW demand by customer class for the month, which occurs when PUD experiences its system peak. (2) A change to make customer class changes, namely the proposed updated classes, will be Residential, Commercial, General Service Demand <200kW, General Service Demand >200kW, and Municipal Low Capacity Factor Rate. These new classes will also have their individual calculated customer service charges. (3) A change in how the small demand ratepayers' charges are structured. The General Service Demand <200kW class will have a kWh and ratchet kW component. (4) Lastly, a change to eliminate the seasonal rates. All of these changes were agreed upon in the Settlement Agreement for Docket #5134.

Q. Mr. Bebyn, were rates in Docket #5134 fully implemented using the cost-of-service model?

A. No. The functional costs of service in Docket #5134 had recommended rate reductions to all Customer Service Charges and most Street Lighting Charges. The Division and PUD agreed to hold all Customer Service Charges and the LED Street Lighting Charges to the current rate while increasing all other Demand/Distribution Rates Non-LED Street Lighting Charges across the board.

Q. Please describe what steps you took to calculate rates.

A. I used the same approach in the Settlement Agreement in Docket #5134, seeing that Customer Service Charges and the LED Street Lighting Charges would still be collecting more than the function cost of service model from that Docket. Once again, all customer service charges and the LED street lighting charges are held at current rates while increasing all other demand/distribution rates. The non-LED street lighting charge is increased across the board.

Q. Please describe your Rate Design schedules.

1 A. There are two main schedules. These schedules are:

2

- 3 • **Schedule DGB-RD-1** This Schedule presents a revenue check schedule
- 4 incorporating an overall increase of 14.19%.
- 5 • **Schedule DGB-RD-2** This Schedule presents the calculation of each
- 6 ratepayer class's impact.

7

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

10 A. Schedule DGB-RD-2 presents the impacts on various customers and types of services.
11 A typical residential customer using 500 kWh per month will see their electrical bill
12 increase by 4.75% from \$88 to \$92. This would represent only a \$4 increase per month.
13 The smaller customer's increase was slightly higher than the overall increase due to the
14 proposed increase in the service charge, which is a more significant portion of their total
15 bill.

16

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

18 A. Yes.

19

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

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

22

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

24 A. Yes, one minor change has been made to our terms and conditions, which are included
25 in this filing. The change was to update the Discontinuance of Service section on page 5 to
26 update the fees to current costs.

27

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

29 A. Yes.

**ADJUSTED TEST YEAR
PASCOAG UTILITY DISTRICT**

ACCT. #	BUDGET ACCOUNT DESCRIPTION	TEST YEAR 12/31/23	TEST YEAR ADJUSTMENTS	ADJUSTED TEST YEAR
REVENUE				
<i>Operating Revenue---Electricity Charges by Customer Class</i>				
440.000	Residential sales	\$ 5,955,162	A (5,955,162)	\$ -
442.010	Commercial sales	624,608	A (624,608)	0
442.000	Industrial sales	2,541,598	A (2,541,598)	0
444.000	Public street lights	29,237	A (29,237)	0
444.010	Private street lights	47,155	A (47,155)	0
<i>Total Operating Revenue---Electricity Charges</i>		9,197,760	(9,197,760)	0
<i>Operating Revenue---Pass Through</i>				
	Transmission	0	A 2,595,022	2,595,022
	Transition	0	A 0	0
	Standard Offer		A 3,667,303	3,667,303
	PPRFC		A 0	0
<i>Total Operating Revenue---Pass Through</i>		0	6,262,325	6,262,325
<i>Operating Revenue---Electricity Charge by Rate Class</i>				
	Demand/Distribution	0	A 2,409,670	2,409,670
	Customer Chg	0	A 494,085	494,085
	Public street lights	0	A 29,248	29,248
	Private street lights	0	A 47,217	47,217
	power Flr	0	A 0	0
<i>Total Operating Revenue---Service Charges</i>		0	2,980,220	2,980,220
<i>Other Revenue</i>				
419.000	Interest income	73,596	B (25,979)	47,617
426.300	Penalty interest	25,269		25,269
421.000	Non-operating income	0		0
421.020	Non-operating Grant	220,492	C (220,492)	0
455.000	Other revenue/rent	29,364		29,364
456.000	Other electric revenue	24,845		24,845
421.010	Gain on sale of assets	30,620		30,620
<i>Total Other Revenue</i>		404,186	(246,471)	157,715
TOTAL REVENUE				
		\$ 9,601,946	\$ (201,685)	\$ 9,400,261

**ADJUSTED TEST YEAR
PASCOAG UTILITY DISTRICT**

ACCT. #	BUDGET ACCOUNT DESCRIPTION	TEST YEAR 12/31/23	TEST YEAR ADJUSTMENTS	ADJUSTED TEST YEAR
EXPENSES				
<i>Operating Expense---Power Production</i>				
555.000	Purchased power	\$ 3,667,303		\$ 3,667,303
555.500	Power supply expense	0		0
565.000	Transmission	2,595,022		2,595,022
<i>Total Operating Expense---Power Production</i>		6,262,325	0	6,262,325
<i>Operating Expense---Distribution</i>				
593.130	over/short inventory exp	678		678
580.000	Operation Supervisor	115,318		115,318
582.000	Operation supply & expense	106,349		106,349
586.000	O&M Meter expense	36,092		36,092
588.000	Misc distribution expense	0		0
<i>Total Operating Expense---Distribution</i>		258,436	0	258,436
<i>Operating Expense---Customer Service</i>				
675.000	Misc. general	0		0
902.000	Customer meter reading	19,639		19,639
903.000	Customer record/collection	216,512		216,512
904.000	Uncollectible accounts	21,851		21,851
<i>Total Operating Expense---Customer Service</i>		258,002	0	258,002
<i>Operating Expense---Administrative</i>				
920.000	Admin general salaries	497,646		497,646
921.000	Office supplies and expense	100,889		100,889
921.010	Custodial expense	14,454		14,454
922.000	Admin expense transfer	(139,692)		(139,692)
921.030	Dues and memberships	5,286		5,286
923.000	Outside Service-legal	10,310		10,310
923.001	Outside Service-auditing	37,550		37,550
923.003	Outside Service-pension	11,330		11,330
923.002	Outside Service-Engineer	0		0
923.004	Outside Service-consulting	2,400		2,400
923.005	Outside Service-computer/IT	130,631		130,631
928.000	Rate Case	14,300		14,300
923.006	GNEF	1,500		1,500
924.000	Property insurance	64,030		64,030
925.000	Benefits/injuries & damages	21,760		21,760
926.000	Benefits/Flex	0		0
926.020	Employee Benefits-health	206,047		206,047
926.030	Schools & seminars	1,535		1,535
926.040	Health Care - Others	16,550		16,550
926.005	DBP contributions	134,634		134,634
926.060	Employee benefits UHC-HRA	15,324		15,324
933.000	Transportation	22,235		22,235
999-9999	Defined Benefit adjustment	0		0
<i>Total Operating Expense---Administrative</i>		1,168,719	0	1,168,719

**ADJUSTED TEST YEAR
PASCOAG UTILITY DISTRICT**

ACCT. #	BUDGET ACCOUNT DESCRIPTION	TEST YEAR 12/31/23	TEST YEAR ADJUSTMENTS	ADJUSTED TEST YEAR
<i>Maintenance Expense---Distribution System</i>				
585.000	Maint of street lights	496		496
584.000	Underground expense	0		0
592.000	Maint of station expense	7,661		7,661
592.100	Maint of structures	7,592		7,592
593.000	Overhead line expense	493,653		493,653
593.010	Tree Trimming (Outside contractor)	154,123		154,123
597.000	Maint of meters	0		0
<i>Total Maintenance Expense---Distribution System</i>		663,525	0	663,525
<i>Maintenance Expense---General</i>				
930.230	Hazardous waste	1,798		1,798
	<i>Capitalized Labor</i>	0	E 2,063	2,063
	Future capital	0	F 306,000	306,000
	Storm Contingency	0	F 12,000	12,000
935.000	Maint of plant	53,747		53,747
<i>Maintenance Expense---General</i>		55,545	320,063	375,607
<i>Taxes</i>				
408.000	Taxes - real estate	0		0
408.010	Taxes - employer FICA	108,529		108,529
408.020	Unemployment security	0		0
<i>Total Taxes</i>		108,529	0	108,529
<i>Depreciation</i>				
403.000	Depreciation	304,824	G (304,824)	0
<i>Total Depreciation</i>				
<i>Other Deductions</i>				
428.000	Amortization of debt acq	0		0
	LTD Principal		D 91,000	91,000
505-4270	Interest on LTD	21,489		21,489
431.000	Other interest expense	13,216		13,216
<i>Total Other Deductions</i>		34,705	91,000	125,705
<i>Misc. General</i>				
930.100	General advertising	0		0
930.200	Safety expense	17,018		17,018
930.210	Misc. general expense	98,659		98,659
930.220	Donations	1,300		1,300
903.010	Billing expense	42,991		42,991
930.250	RIGGI Funds Expense	0	C 0	0
<i>Total Misc. General</i>		159,968	0	159,968
TOTAL EXPENSES		9,274,578	106,239	9,380,817
NET INCOME		\$ 327,368	\$ (307,924)	\$ 19,444

(A) = Reclass revenue items from Customer Class to Rate Class DGB Testimony page 3.

**ADJUSTED TEST YEAR
PASCOAG UTILITY DISTRICT**

ACCT. #	BUDGET ACCOUNT DESCRIPTION	TEST YEAR 12/31/23	TEST YEAR ADJUSTMENTS	ADJUSTED TEST YEAR
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- (B) = Remove interest income on the Purchase Power and Capital restricted accounts
- (C) = Normalized Non reoccurring Grant & Mutual Aid Income DGB Testimony page 3.
- (D) = Adjust for Principal Paid on LTD
- (E) = Record Capitalized Labor
- (F) = Increased the Capital expenditure to reflect the level granted in Docket 5134
- (G) = Remove Depreciation

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

Schedule DGB-TY-1a

	TY 2023 Residential Revenue	TY 2023 Commercial Revenue	TY 2023 Industrial Revenue	TY 2023 Street Lighting Revenue	TY 2023 Total Revenue
Kw	-	-	55,874 *	-	55,874
Kwhrs	34,864,167	3,184,648	15,450,184	386,634	53,885,633
Count	4,361	542	61	-	4,964

Rates

Transmission	\$ 0.04851	\$ 0.04851	\$ 0.04851
Transition	\$ -	\$ -	\$ -
Standard Offer	\$ 0.06855	\$ 0.06855	\$ 0.06855
PPRFC	\$ -	\$ -	\$ -

Demand/Distribution	\$ 0.04558	\$ 0.04876	See Below *
Customer Chg	\$ 6.00	\$ 15.00	\$ 112.75
Street Lighting power Flr	\$ -	\$ -	\$ -

See Below

Revenue

Transmission	\$ 1,691,121	\$ 154,475	\$ 749,427	\$ -	\$ 2,595,022
Transition	\$ -	\$ -	\$ -	\$ -	\$ -
Standard Offer	\$ 2,389,904	\$ 218,304	\$ 1,059,095	\$ -	\$ 3,667,303
PPRFC	\$ -	\$ -	\$ -	\$ -	\$ -
Demand/Distribution	\$ 1,589,109	\$ 155,283	\$ 665,278 *	\$ -	\$ 2,409,670
Customer Chg	\$ 313,992	\$ 97,560	\$ 82,533	\$ -	\$ 494,085
Street Lighting power Flr	\$ -	\$ -	\$ -	\$ 76,465	\$ 76,465
Year-end accrual	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ 5,984,126</u>	<u>\$ 625,622</u>	<u>\$ 2,556,332</u>	<u>\$ 76,465</u>	<u>\$ 9,242,546</u>

	Useage	Revenue	Rate
General Service MLCFR - per kWh	23,919	\$ 3,154	\$0.13185
General Service <200 KW - per kWh	8,204,125	\$ 199,196	\$0.02428
General Service <200 KW - per kWh	7,222,140	\$ -	0
	<u>15,450,184</u>	\$ -	
General Service MLCFR - per kW	177	\$ 1,055	\$5.96000
General Service <200 KW - per kW	32,972	\$ 168,485	\$5.11000
General Service >200 KW	22,726	\$ 293,388	12.91
	<u>55,874</u>	<u>\$ 665,278</u>	

Street Lighting	kwhr	Revenue
Public	124,444	\$ 29,248
Private	262,190	\$ 47,217
	<u>386,634</u>	<u>\$ 76,465</u>

Analysis of KW KWH sales
Pascoag Electric Division

Schedule DGB-TY-1b

	<u>Residential kwhrs</u>	<u>Commercial kwhr</u>	<u>Industrial kwhrs</u>	<u>Subtotal kwhrs</u>	<u>Street Light kwhrs</u>	<u>Total kwhr</u>
<u>KWHR</u>						
Prior filing	32,414,464	3,321,658	18,195,779	53,931,901	399,768	54,331,669
YE 12/2021	35,058,819	3,012,312	15,692,395	53,763,526	389,927	54,153,453
YE 12/2022	35,343,901	3,210,352	16,120,313	54,674,566	391,896	55,066,462
YE 12/2023	34,864,167	3,184,648	15,450,184	53,498,999	386,634	53,885,633 *
3 Year Average	35,088,962	3,135,771	15,754,297	53,979,030	389,486	54,368,516
Test Year	34,864,167	3,184,648	15,450,184	53,498,999	386,634	53,885,633 *

<u>Industrial kwhrs</u>	Prior filing	FY 21	FY 22	FY 23	Average	Test Year
General Service kW<200	8,729,450.00	8,275,915	8,649,642	8,204,125	8,376,561	8,204,125
General Service kW>200	9,437,240.00	7,396,620	7,448,240	7,222,140	7,355,667	7,222,140
General Service Municipal	29,089.00	19,860	22,431	23,919	22,070	23,919
	18,195,779.00	15,692,395	16,120,313	15,450,184	15,754,297	15,450,184

	<u>Industrial kw</u>
Prior filing	66,269
YE 12/2021	58,178
YE 12/2022	58,191
YE 12/2023	55,874
3 Year Average	57,414
Test Year	55,874

<u>Industrial kw</u>	Prior filing	FY 21	FY 22	FY 23	Average	Test Year
General Service kW<200	35,587.38	33,262	34,098	32,972	33,444	32,972
General Service kW>200	30,036.96	24,795	23,727	22,726	23,749	22,726
General Service Municipal	644.38	121	367	177	222	177
	66,268.72	58,178	58,191	55,874	57,414	55,874

THREE YEAR COMPARISON OF REVENUES & EXPENSES
PASCOAG UTILITYDISTRICT

ACCT. #	BUDGET ACCOUNT DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	3 year average (17,18,19)
REVENUE					
<i>Operating Revenue---Electricity Charges by Customer Class</i>					
440.000	Residential sales	\$ 5,130,646	\$ 5,489,897	\$ 5,955,162	\$ 5,525,235
442.010	Commercial sales	518,096	571,000	624,608	571,235
442.000	Industrial sales	2,214,517	2,401,013	2,541,598	2,385,710
444.000	Public street lights	29,383	29,168	29,237	29,263
444.010	Private street lights	44,275	47,543	47,155	46,324
<i>Total Operating Revenue---Electricity Charges by Customer Class</i>		7,936,917	8,538,621	9,197,760	8,557,766
<i>Operating Revenue---Pass Through</i>					
	Transmission	-	-	-	-
	Transition	-	-	-	-
	Standard Offer				-
407.040	Regulatory Credit-OC flow back	-	-	-	-
407.030	Regulatory Credit-PP Credit Refund	-	-	-	-
<i>Total Operating Revenue---Pass Through</i>		0	0	0	0
<i>Operating Revenue---Electricity Charge by Rate Class</i>					
	Demand/Distribution	-	-	-	-
	Customer Chg				-
	Conservation				-
	Renewables				*
	Public street lights				-
	Private street lights	-	-	-	-
	power Flr	-	-	-	-
<i>Total Operating Revenue---Electricity Charge by Rate Class</i>		0	0	0	0
<i>Other Revenue</i>					
419.000	Interest income	2,527	16,964	73,596	31,029
426.300	Penalty interest	3,873	28,005	25,269	19,049
421.000	Non-operating income	140	-	-	47
421.020	Non-operating Grant	173,725	40,473	220,492	144,897
455.000	Other revenue/rent	27,900	28,752	29,364	28,672
456.000	Other electric revenue	385,830	33,573	24,845	148,083
421.010	Gain on sale of assets	59,648	22,522	30,620	37,597
<i>Total Other Revenue</i>		653,643	170,290	404,186	409,373
TOTAL REVENUE		\$ 8,590,560	\$ 8,708,910	\$ 9,601,946	\$ 8,967,139

THREE YEAR COMPARISON OF REVENUES & EXPENSES
PASCOAG UTILITYDISTRICT

ACCT. #	BUDGET ACCOUNT DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	3 year average (17,18,19)
EXPENSES					
<i>Operating Expense---Power Production</i>					
555.000	Purchased power	3,387,868	3,520,021	3,667,303	3,525,064
555.500	Power supply expense				-
565.000	Transmission	1,961,483	2,131,145	2,595,022	2,229,217
<i>Total Operating Expense---Power Production</i>		5,349,352	5,651,167	6,262,325	5,754,281
<i>Operating Expense---Distribution</i>					
593.130	over/short inventory exp	5,543	4,449	678	3,557
580.000	Operation Supervisor	103,058	102,601	115,318	106,992
582.000	Station Equip/Op Exp./Sick & Vac	116,257	104,163	106,349	108,923
586.000	O&M Meter expense	22,569	30,589	36,092	29,750
588.000	Misc distribution expense	268	888	-	385
<i>Total Operating Expense---Distribution</i>		247,695	242,691	258,436	249,607
<i>Operating Expense---Customer Service</i>					
	Misc general	-	-	-	-
902.000	Customer meter reading	19,636	13,355	19,639	17,543
903.000	Customer record/collection	191,111	233,869	216,512	213,831
904.000	Uncollectible accounts	22,192	28,216	21,851	24,086
<i>Total Operating Expense---Customer Service</i>		232,939	275,440	258,002	255,460
<i>Operating Expense---Administrative</i>					
920.000	Admin general salaries	475,594	498,968	497,646	490,736
921.000	Office supplies and expense	68,281	83,907	100,889	84,359
921.010	Custodial expense	11,918	14,047	14,454	13,473
922.000	Admin expense transfer	(129,528)	(132,624)	(139,692)	(133,948)
921.030	Dues and memberships	10,437	7,464	5,286	7,729
923.000	Outside Service-legal	8,863	17,505	10,310	12,226
923.001	Outside Service-auditing	41,360	38,139	37,550	39,016
923.003	Outside Service-pension	6,239	8,992	11,330	8,854
923.002	Outside Service-Engineer	-	-	-	-
923.004	Outside Service-consulting	15,225	3,195	2,400	6,940
923.005	Outside Service-computer/IT	97,253	121,346	130,631	116,410

THREE YEAR COMPARISON OF REVENUES & EXPENSES
PASCOAG UTILITYDISTRICT

ACCT. #	BUDGET ACCOUNT DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	3 year average (17,18,19)
928.000	Rate Case	34,500	28,661	14,300	25,820
923.006	GNEF	1,500	2,254	1,500	1,751
924.000	Property insurance	58,290	47,180	64,030	56,500
925.000	Benefits/injuries & damages	16,620	24,182	21,760	20,854
926.000	Benefits/Flex	-	-	-	-
926.020	Employee Benefits-health	190,339	190,810	206,047	195,732
926.030	Schools & seminars	30,117	9,371	1,535	13,674
926.040	Health Care - Others	16,550	16,550	16,550	16,550
926.005	DBP contributions	138,547	129,142	134,634	134,108
926.060	Employee benefits UHC-HRA	16,518	15,161	15,324	15,668
933.000	Transportation	16,518	15,161	22,235	17,971
999-9999	Defined Benefit adjustment	-	-	-	-
<i>Total Operating Expense---Administrative</i>		1,125,142	1,139,409	1,168,719	1,144,423
<i>Maintenance Expense---Distribution System</i>					
585.000	Maint of street lights	-	-	496	165
584.000	Underground expense	-	-	-	-
592.000	Maint of station expense	6,261	3,993	7,661	5,972
592.100	Maint of structures	8,561	10,046	7,592	8,733
593.000	Overhead line expense	434,680	458,615	493,653	462,316
593.010	Tree Trimming (Outside contractor)	155,000	155,000	154,123	154,708
597.000	Maint of meters	-	165	-	55
<i>Total Maintenance Expense---Distribution System</i>		604,502	627,819	663,525	631,949
<i>Maintenance Expense---General</i>					
930.230	Hazardous waste	4,905	2,325	1,798	3,009
	Future capital & Storm	-	-	-	-
935.000	Maint of plant	43,677	45,755	53,747	47,726
<i>Total Maintenance Expense---General</i>		48,582	48,080	55,545	50,736
<i>Taxes</i>					
408.000	Taxes - real estate	-	-	-	-
408.010	Taxes - employer FICA	100,957	104,550	108,529	104,679
408.020	Unemployment security	-	-	-	-

THREE YEAR COMPARISON OF REVENUES & EXPENSES
PASCOAG UTILITYDISTRICT

ACCT. #	BUDGET ACCOUNT DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	3 year average (17,18,19)
<i>Total Taxes</i>		100,957	104,550	108,529	104,679
<i>Depreciation</i>					
403.000	Depreciation	304,824	304,824	304,824	304,824
<i>Total Depreciation</i>					
<i>Other Deductions</i>					
428.000	Amortization of debt acq Principal	-	-	-	-
505-4270	Interest on LTD	23,598	22,590	21,489	22,559
431.000	Other interest expense	4,723	6,038	13,216	7,992
<i>Total Other Deductions</i>		28,321	28,628	34,705	30,551
					-
<i>Misc. General</i>					-
930.100	General advertising	1,428	0	0	476
930.200	Safety expense	15,800	22,208	17,018	18,342
930.210	Misc. general expense	68,283	78,593	98,659	81,845
930.220	Donations	400	500	1,300	733
903.010	Billing expense	37,022	40,067	42,991	40,027
930.250	RIGGI Funds Expense	-	-	-	-
<i>Total Misc General</i>		122,933	141,368	159,968	141,423
					-
TOTAL EXPENSES		8,165,246	8,563,975	9,274,578	8,667,933
NET INCOME/ (LOSS)		\$ 425,315	\$ 144,935	\$ 327,368	\$ 299,206

COST OF SERVICE SUMMARY
PASCOAG UTILITY DISTRICT

Schedule DGB-RY-1

	TEST YEAR	ADJUSTMENTS	CURRENT RATES RATE YEAR	REVENUE REQUIREMENT	NEW RATES RATE YEAR
TOTAL REVENUE -- DGB-RY-2	\$ 9,400,261	\$ (6,265,190)	\$ 3,135,071	\$ 444,918	3,579,989
TOTAL EXPENSES -- DGB-RY-3	9,380,817	(5,853,735)	3,527,083	0	3,527,083
NET OPERATING INCOME	\$ 19,444	\$ (411,456)	\$ (392,012)	\$ 444,918	\$ 52,906 <i>er</i>

Percentage increase over TY Revenue (Including Fuel Revenue) \$ 444,918 / \$ 9,400,261 4.73%

Percentage increase over RY Revenue at Current Rates 444,918 / 3,135,071 14.19%

er 1.5% of Expenses

COMPARATIVE REVENUES ANALYSIS
PASCOAG UTILITYDISTRICT

Schedule DGB-RY-2

ACCT. #	BUDGET ACCOUNT DESCRIPTION	TY 2023 ACTUAL	INTERIM YEAR	RATE YEAR
REVENUE				
<i>Operating Revenue---Electricity Charges by Customer Class</i>				
401-4401	Residential sales			
401-4421	Commercial sales			
401-4420	Industrial sales			
401-4440	Public street lights			
401-4441	Private street lights			
<i>Total Operating Revenue---Electricity Charges by Custome</i>		0	0	0
<i>Operating Revenue---Pass Through</i>				
	Transmission	2,595,022	2,595,022	-
	Transition	-	-	-
	Standard Offer	3,667,303	3,667,303	
	PPRFC	-	-	
<i>Total Operating Revenue---Pass Through</i>		6,262,325	6,262,325	0
<i>Operating Revenue---Electricity Charge by Rate Class</i>				
	Demand/Distribution	2,409,670	2,409,670	2,406,806
	Customer Chg	494,085	494,085	494,085
	Public street lights	29,248	29,248	29,248
	Private street lights	47,217	47,217	47,217
	Power Factor Adjustment	-	-	-
<i>Total Operating Revenue---Electricity Charge by Rate Cla</i>		2,980,220	2,980,220	2,977,356
<i>Other Revenue</i>				
405-4190	Interest income	47,617	47,617	47,617
405-4220	Penalty interest	25,269	25,269	25,269
405-4210	Non-operating income	-	-	-
408-4510	Misc service revenue	-	-	-
408-4550	Other revenue/rent	29,364	29,364	29,364
408-4560	Other electric revenue	24,845	24,845	24,845
408-4570	Gain on sale of assets	30,620	30,620	30,620
<i>Total Other Revenue</i>		157,715	157,715	157,715
TOTAL REVENUE		\$ 9,400,261	\$ 9,400,261	\$ 3,135,071

Detail of Revenues by Source, Tariff & Rate Class at Current Rates
Pascoag Electric Division

Schedule DGB-RY-2a

	Rate Year Residential Revenue	Rate Year Commercial Revenue	Rate Year Industrial Revenue	Rate Year Street Lighting Revenue	Rate Year Total Revenue
Kw	-	-	55,640 *	-	55,640
Kwhrs	34,864,167	3,184,648	14,906,036	386,634	53,341,485
Count	4,361	542	61	-	4,964

Rates

Transmission	\$ 0.04851	\$ 0.04851	\$ 0.04851
Transition	\$ -	\$ -	\$ -
Standard Offer	\$ 0.06855	\$ 0.06855	\$ 0.06855
PPRFC	\$ -	\$ -	\$ -

Demand/Distribution	\$ 0.04558	\$ 0.04876	See Below *
Customer Chg	\$ 6.00	\$ 15.00	\$ 112.75
Street Lighting power Flr	\$ -	\$ -	\$ -

See Below

Revenue

Transmission	\$ 1,691,121	\$ 154,475	\$ 723,032	\$ -	\$ 2,568,628
Transition	\$ -	\$ -	\$ -	\$ -	\$ -
Standard Offer	\$ 2,389,904	\$ 218,304	\$ 1,021,794	\$ -	\$ 3,630,002
PPRFC	\$ -	\$ -	\$ -	\$ -	\$ -

Demand/Distribution	\$ 1,589,109	\$ 155,283	\$ 662,413 *	\$ -	\$ 2,406,806
Customer Chg	\$ 313,992	\$ 97,560	\$ 82,533	\$ -	\$ 494,085
Street Lighting power Flr	\$ -	\$ -	\$ -	\$ 76,465	\$ 76,465
Year-end accrual	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ 5,984,126</u>	<u>\$ 625,622</u>	<u>\$ 2,489,772</u>	<u>\$ 76,465</u>	<u>\$ 9,175,986</u>

	Usage	Revenue	Rate
General Service MLCFR - per kWh	23,919	\$ 3,154	\$0.13185
General Service <200 KW - per kWh	8,168,631	\$ 198,334	\$0.02428
General Service >200 KW - per kWh	6,713,486	\$ -	0
	<u>14,906,036</u>	\$ -	
General Service MLCFR - per kW	177	\$ 1,055	\$5.96000
General Service <200 KW - per kW	32,841	\$ 167,816	\$5.11000
General Service >200 KW	22,622	\$ 292,054	12.91
	<u>55,640</u>	<u>\$ 662,413</u>	

Street Lighting	kwhr	Revenue
Public	124,444	\$ 29,248
Private	262,190	\$ 47,217
	<u>386,634</u>	<u>\$ 76,465</u>

Adj for energy Savings program

General Service <200 KW - per kWh	8,204,125
Hauser Field	<u>(35,494)</u>
	<u>8,168,631</u>
General Service <200 KW - per kW	32,972
Hauser Field	<u>(130,91)</u>
	<u>32,841</u>
General Service >200 KW - per kWh	7,222,140
Burrillville HS	<u>(273,143)</u>
Zambarano	<u>(235,511)</u>
	<u>6,713,486</u>
General Service >200 KW - per kW	22,726
Burrillville HS	<u>(54.11)</u>
Zambarano	<u>(49.23)</u>
	<u>22,622</u>

EXPENSE ANALYSIS
PASCOAG UTILITY DISTRICT

ACCT. #	BUDGET ACCOUNT DESCRIPTION	ADJUSTED TEST YEAR	ADJUSTMENTS	ADJUSTED RATE YEAR
EXPENSES				
<i>Operating Expense---Power Production</i>				
555.000	Purchased power	\$ 3,667,303	A (\$3,667,303)	\$ -
555.500	Power supply expense	0	A 0	0
565.000	Transmission	2,595,022	A (2,595,022)	0
<i>Total Operating Expense---Power Production</i>		6,262,325	(6,262,325)	0
<i>Operating Expense---Distribution</i>				
593.130	over/short inventory exp	678	C 2,879	3,557
580.000	Operation Supervisor	115,318	B 15,460	130,778
582.000	Operation supply & expense	106,349	B (349)	106,000
586.000	O&M Meter expense	36,092	B 42,634	78,726
588.000	Misc distribution expense	0	B 1,161	1,161
<i>Total Operating Expense---Distribution</i>		258,436	61,786	320,222
<i>Operating Expense---Customer Service</i>				
675.000	Misc. general	0	B 0	0
902.000	Customer meter reading	19,639	B 5,294	24,933
903.000	Customer record/collection	216,512	B 41,999	258,511
904.000	Uncollectible accounts	21,851	C 2,235	24,086
<i>Total Operating Expense---Customer Service</i>		258,002	49,528	307,530
<i>Operating Expense---Administrative</i>				
920.000	Admin general salaries	497,646	B 26,508	524,154
921.000	Office supplies and expense	100,889	TY 0	100,889
921.010	Custodial expense	14,454	D 3,036	17,490
922.000	Admin expense transfer	(139,692)	E 15,377	(124,315)
921.030	Dues and memberships	5,286	J 8,714	14,000
923.000	Outside Service-legal	10,310	F 7,690	18,000
923.001	Outside Service-auditing	37,550	G 3,450	41,000
923.003	Outside Service-pension	11,330	TY (0)	11,330
923.002	Outside Service-Engineer	0	R 5,000	5,000
923.004	Outside Service-consulting	2,400	C 4,540	6,940
923.005	Outside Service-computer/IT	130,631	H 10,192	140,823
928.000	Rate Case	14,300	I 33,333	33,333
923.006	GNEF	1,500	C 251	1,751
924.000	Property insurance	64,030	K 6,582	70,612
925.000	Benefits/injuries & damages	21,760	C (906)	20,854
926.000	Benefits/Flex	0	C 0	0
926.020	Employee Benefits-health	206,047	L 26,405	232,452
926.030	Schools & seminars	1,535	M 37,356	38,891
926.040	Health Care - Others	16,550	N 321	16,871
926.005	DBP contributions	134,634	O 13,774	148,408
926.060	Employee benefits UHC-HRA	15,324	TY 0	15,324
933.000	Transportation	22,235	TY 0	22,235
999-9999	Defined Benefit adjustment	0	TY 0	0
<i>Total Operating Expense---Administrative</i>		1,168,719	201,623	1,356,042

EXPENSE ANALYSIS
PASCOAG UTILITY DISTRICT

ACCT. #	BUDGET ACCOUNT DESCRIPTION	ADJUSTED TEST YEAR	ADJUSTMENTS	ADJUSTED RATE YEAR
<i>Maintenance Expense---Distribution System</i>				
585.000	Maint of street lights	496	B 44	540
584.000	Underground expense	0	B 0	0
592.000	Maint of station expense	7,661	B 819	8,480
592.100	Maint of structures	7,592	B 1,148	8,740
593.000	Overhead line expense	493,653	B (4,130)	489,523
593.010	Tree Trimming (Outside contractor)	154,123	S 42,440	196,563
597.000	Maint of meters	0	B 1,000	1,000
<i>Total Maintenance Expense---Distribution System</i>		663,525	41,320	704,846
<i>Maintenance Expense---General</i>				
930.230	Hazardous waste	1,798	C 1,211	3,009
	Capitalized Labor	2,063	B (2,063)	0
	Future capital	306,000	T 0	381,000
	Storm Contingency	12,000	T 0	0
935.000	Maint of plant	53,747	TY 0	53,747
<i>Maintenance Expense---General</i>		375,607	(851)	437,756
<i>Taxes</i>				
408.000	Taxes - real estate	0	TY 0	0
408.010	Taxes - employer FICA	108,529	P 5,119	113,648
408.020	Unemployment security	0	TY 0	0
<i>Total Taxes</i>		108,529	5,119	113,648
<i>Depreciation</i>				
403.000	Depreciation	0	TY 0	0
<i>Total Depreciation</i>				
<i>Other Deductions</i>				
428.000	Amortization of debt acq	0	TY 0	0
	LTD Principal	91,000	Q 2,000	93,000
505-4270	Interest on LTD	21,489	Q (2,434)	19,055
431.000	Other interest expense	13,216	TY 0	13,216
<i>Total Other Deductions</i>		125,705	(434)	125,271
<i>Misc. General</i>				
930.100	General advertising	0	C 476	476
930.200	Safety expense	17,018	C 1,323	18,341
930.210	Misc. general expense	98,659	TY 0	98,659
930.220	Donations	1,300	TY 0	1,300
903.010	Billing expense	42,991	TY 0	42,991
930.250	RIGGI Funds Expense	0	TY 0	0
<i>Total Misc General</i>		159,968	1,799	161,767
TOTAL EXPENSES		9,380,817	(5,902,435)	3,527,083

EXPENSE ANALYSIS
PASCOAG UTILITY DISTRICT

ACCT. #	BUDGET ACCOUNT DESCRIPTION	ADJUSTED TEST YEAR	ADJUSTMENTS	ADJUSTED RATE YEAR
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- TY = Item left at test year level for the rate year.
- (A) = Power items eliminated DGB Testimony page 7.
 - (B) = Payroll adjustment. (Schedule DGB-RY-4).
 - (C) = Three year average used for rate year.
 - (D) = Custodial expenses set to new contract DGB Testimony pages 10.
 - (E) = Admin Transfer adjusted to rate year employee compensation. (Schedule DGB-RY-7).
 - (F) = Adjust Outside Services-legal expenses DGB Testimony pages 11.
 - (G) = Outside Services-auditing expenses set to new contract DGB Testimony pages 11.
 - (H) = Outside Service-computer/IT expenses includes Implement cyber security DGB Testimony pages 11.
 - (I) = Rate case expense DGB Testimony page 11. (Schedule DGB-RY-11).
 - (J) = Dues and memberships adjustment DGB Testimony page 11.
 - (K) = Property Insurance adjustment. (Schedule DGB-RY-8).
 - (L) = Employee Benefits adjustment. (Schedule DGB-RY-5).
 - (M) = School and Seminar adjustment. (Schedule DGB-RY-9).
 - (N) = Adjust Health Benefit other for increase in healthcare rates and reflect current participation. DGB testimony pages 13.
 - (O) = Adjust DBP contribution for rate year employee compensation. (Schedule DGB-RY-6)
 - (P) = Payroll tax adjustment. (Schedule DGB-RY-4b).
 - (Q) = Debt Service Funding DGB Testimony pages 14 (Schedule DGB-RY-12).
 - (R) = Outside Service-Engineer DGB Testimony pages 15
 - (S) = Tree Trimming adjustment. (Schedule DGB-RY-10).
 - (T) = Capital Funding DGB Testimony pages 14 (Schedule DGB-RY-12).

**RATE YEAR COMPENSATION EXPENSES
PASCOAG UTILITY DISTRICT**

Schedule DGB-RY-4

ACCT. #	BUDGET ACCOUNT DESCRIPTION	ADJUSTED TEST YEAR	ADJUSTMENTS	RATE YEAR PERCENTAGE INCREASE	ADJUSTED RATE YEAR
EXPENSES					
<i>Operating Expense---Distribution</i>					
580.000	Operation Supervisor	115,318	B 15,460	130,778	130,778
582.000	Operation supply & expense	106,349	B (349)	106,000	106,000
586.000	O&M Meter expense	36,092	B 42,634	78,726	78,726
588.000	Misc distribution expense	0	B 1,161	1,161	1,161
<i>Operating Expense---Customer Service</i>					
675.000	Misc general	0		0	0
902.000	Customer meter reading	19,639	B 5,294	24,933	24,933
903.000	Customer record/collection	216,512	B 41,999	258,511	258,511
<i>Operating Expense---Administrative</i>					
920.000	Admin general salaries	497,646	B 26,508	524,154	524,154
506-9262	Schools & seminars (LABOR ONLY)	1,063	4,137	5,200	5,200
<i>Maintenance Expense---Distribution System</i>					
502-5850	Maint of street lights	496	B 44	540	540
502-5840	Underground expense	0	B 0	0	0
502-5920	Maint of station expense	7,661	B 819	8,480	8,480
502-5921	Maint of structures	7,592	B 1,148	8,740	8,740
502-5930	Overhead line expense	493,653	B (4,130)	489,523	489,523
502-5970	Maint of meters	0	B 1,000	1,000	1,000
<i>Maintenance Expense---General</i>					
<i>Capitalized Labor</i>					
		2,063	B (2,063)	0	0
		\$ 1,504,083	\$ - \$ 133,663		\$ 1,637,746
	Compensation Schedule DGB RY-4a	\$ 1,462,899	\$ 65,076		\$ 1,527,974
	Covered by DSM	\$ (27,797)	\$ -		\$ (27,797)
	Transportation (non labor)	46,143	\$ 3,857		50,000
	AMI reoccurring expenses		\$ 42,000		42,000
	Materials	22,838	\$ 22,162		45,000
		\$ 1,504,083	\$ 133,094		\$ 1,637,177

DGB-9

**RATE YEAR COMPENSATION
PASCOAG UTILITY DISTRICT**

Schedule DGB-RY-4a

Employee Position	Test Year Compensation Overtime Included by employee	Test Year Compensation Overtime budgeted separately		Interim Year Compensation		Rate Year Compensation
<i>Administration and Customer Service</i>						
GM-CEO	\$ 158,059	\$ 158,059	4%	\$ 164,381	(a)	\$ 155,697
AGM-OPS	123,596	123,596	4%	128,540	(a)	-
MANAGER Fin & CS	110,074	110,074	6%	116,679	4%	121,346
SUPERVISOR Admin.	90,508	90,508	6%	95,938	4%	99,775
HR COORDINATOR	72,645	72,385	4%	75,281	4%	78,292
Project Coordinator	57,192	56,520	4%	58,781	4%	61,132
CSR#1	55,703	55,443	4%	57,661	4%	59,967
CSR#2	51,714	51,453	4%	53,511	4%	55,651
CSR#3	51,453	51,453	4%	53,511	4%	55,651
<i>Operations</i>						
Electric Superintendent	-	-		-	(b)	119,600
Foreman	113,366	104,407	4%	108,583	4%	112,926
Lineman 1st class A	101,438	99,150	4%	103,116	4%	107,241
Lineman 1st class A (a)	102,262	97,070	4%	101,036	4%	105,078
Lineman 1st class A	100,872	97,070	4%	101,036	4%	105,078
Lineman 1st class A	102,406	97,070	4%	101,036	4%	105,078
Lineman 1st class A	108,940	99,150	4%	103,116	(b)	-
Lineman 3rd class B					(c)	71,114
System Tech (e)	62,672	58,906		67,741	4%	70,451
Utility Worker (f)	-	-		-		-
Overtime & Standby		40,585		42,208		43,897
<i>Total Compensation</i>	\$ 1,462,899	\$ 1,462,899		\$ 1,532,155		\$ 1,527,974

- (a) - This position was consolidated with the retirement of the current GM during the interim year. The AGM position was eliminated for the Rate Year
- (b) - This position for Electrical Superintendent is a new position formed after the elimination of the AGM position.
- (c) - Newly higher to fill lineman position vacated to fill Electrical Superintendent position

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

Schedule DGB-RY-4b

Employee Position	RATE YEAR COMPENSATION	FICA TAX	MEDICARE	RATE YEAR PAYROLL TAX
<i>Administration and Customer Service</i>				
GM-CEO	\$ 155,697	\$ 8,537	\$ 2,258	\$ 10,795
AGM-OPS	0	0	0	0
MANAGER Fin & CS	121,346	7,523	1,760	9,283
SUPERVISOR Admin.	99,775	6,186	1,447	7,633
HR COORDINATOR	78,292	4,854	1,135	5,989
Project Coordinator	61,132	3,790	886	4,677
CSR#1	59,967	3,718	870	4,588
CSR#2	55,651	3,450	807	4,257
CSR#3	55,651	3,450	807	4,257
<i>Operations</i>	0			
Electric Superintendent	119,600	7,415	1,734	9,149
Foreman	112,926	7,001	1,637	8,639
Lineman 1st class A	107,241	6,649	1,555	8,204
Lineman 1st class A	105,078	6,515	1,524	8,038
Lineman 1st class A	105,078	6,515	1,524	8,038
Lineman 1st class A	105,078	6,515	1,524	8,038
Lineman 3rd class B	71,114	4,409	1,031	5,440
System Tech	70,451	4,368	1,022	5,390
Utility Worker	0	0	0	0
Overtime & Standby	43,897	2,722	637	3,358
	\$ 1,527,974	\$ 93,619	\$ 22,156	\$ 115,774
Covered by DSM	(\$27,797)	(1,723)	(403)	(2,126)
	\$ 1,500,177	\$ 91,895	\$ 21,753	\$ 113,648

Test Year 504-4081 Taxes - employer FICA \$ 108,529

Rate Year 504-4081 Taxes - employer FICA 113,648

Rate Year Adjustment \$ 5,119

RATE YEAR EMPLOYEE BENEFIT EXPENSES
PASCOAG UTILITY DISTRICT

Schedule DGB-RY-5

Administrative/Customer Accounts:

	Health	Dental	VISION	Life LTD,LTCH	Monthly Total	Annual Total
GM-CEO	\$ 1,212	\$ 44	\$ 8	\$ 99	\$ 1,363	\$16,354
AGM-OPS--Electric Sup	2,037	88	13	75	2,212	26,549
MANAGER Fin & CS	1,193	44	8	81	1,325	15,905
SUPERVISOR Admin.	1,052	88	13	68	1,220	14,643
HR COORDINATOR	1,671	167	0	62	1,900	22,802
Project Coordinator	0	167	21	51	239	2,867
CSR#1	0	44	8	50	102	1,223
CSR#2	2,762	167	0	51	2,980	35,760
CSR#3	2,425	88	13	102	2,627	31,527
	<u>\$ 12,352</u>	<u>\$ 896</u>	<u>\$ 82</u>	<u>\$ 639</u>	<u>\$ 13,969</u>	<u>\$ 167,630</u>

Operations

	Health	Dental	VISION	Life LTD,LTCH	Monthly Total	Annual Total
Foreman	\$ 1,361	\$ 109	\$ 13	\$ 69	\$ 1,552	\$ 18,627
Lineman 1st class A	1,303	167	13	69	1,553	18,630
Lineman 1st class A	0	0	21	76	97	1,159
Lineman 1st class A	491	44	0	69	604	7,245
Lineman 1st class A	1,267	88	13	70	1,437	17,248
Lineman 3rd class A	0	0	13	90	102	1,227
System Tech	0	0	0	57	57	686
Utility Worker/Meter Tec	N/A	N/A	n/a	n/a	0	0
	<u>\$ 4,422</u>	<u>\$ 408</u>	<u>\$ 71</u>	<u>\$ 501</u>	<u>\$ 5,402</u>	<u>\$ 64,822</u>

Net Benefit Cost	\$ 16,774	\$ 1,304	\$ 153	\$ 1,140	\$ 19,371	\$ 232,452
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<i>Test Year 926.020 Employee Benefits-health</i>	\$ 206,047
<i>Rate Year 926.020 Employee Benefits-health</i>	<u>232,452</u>
<i>Rate Year Adjustment</i>	<u><u>\$ 26,405</u></u>

- (1) This is based on actual cost to District. On health and dental, the District pays 80%; the employee 20%
 Health and dental are based on 2024 rates, plus 8% increase
 For Life Ins, LTD, LTHC, the District pays 100%
 For Vision, the District pays 80%; the employee 20%

RATE YEAR DBP EXPENSE
PASCOAG UTILITY DISTRICT

Schedule DGB-RY-6

Employee Position	Rate Year Compensation	DBP Rate	Rate Year DBP Contribution
<i>Administration and Customer Service</i>			
GM-CEO	\$ 155,697	10%	\$ 15,570
AGM-OPS	-	10%	-
MANAGER Fin & CS	121,346	10%	12,135
SUPERVISOR Admin.	99,775	10%	9,978
HR COORDINATOR	78,292	10%	7,829
Project Coordinator	61,132	10%	6,113
CSR#1	59,967	10%	5,997
CSR#2	55,651	10%	5,565
CSR#3	55,651	10%	5,565
<i>Operations</i>			
	-		-
Electric Superintendant	119,600	10%	11,960
Foreman	112,926	10%	11,293
Lineman 1st class A	107,241	10%	10,724
Lineman 1st class A	105,078	10%	10,508
Lineman 1st class A	105,078	10%	10,508
Lineman 1st class A	105,078	10%	10,508
Lineman 3rd class B	71,114	10%	7,111
System Tech	70,451	10%	7,045
Utility Worker	-	10%	-
Overtime & Standby (c)	43,897		-
	\$ 1,527,974		\$ 148,408

<i>Test Year 926.005 DBP Contribution</i>	\$ 134,634
<i>Rate Year 926.005 DBP Contribution</i>	148,408
<i>Rate Year Adjustment</i>	\$ 13,774

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

RATE YEAR ADMIN TRANSFER
PASCOAG UTILITY DISTRICT

Schedule DGB-RY-7

	Title/Position	Salary (1)	Benefits (2) (see note)	Total Compensation	Split Time (3) Water/Electric %	Split Time Water/Electric \$'s	Salary/ Hourly
1	General Manager FICA DBP (10% salary)	\$ 155,697	\$ 16,354 \$ 10,795 \$ 15,570 \$ 42,718	\$ 198,416	16% water 85% electric	\$ 31,747 \$ 166,669 \$ 198,416	S
2	AGM-Operations FICA DBP (10% salary) FICA (in 2012, this was changed to 70% Admin/30% Op)	\$ -	\$ - \$ - \$ - \$ -	\$ -	15% water 85% electric	\$ - \$ - \$ -	S
3	AGM-Finance FICA DBP (10% salary)	\$ 121,346	\$ 15,905 \$ 9,283 \$ 12,135 \$ 37,322	\$ 158,668	15% water 85% electric	\$ 23,800 \$ 134,868 \$ 158,668	S
4	SUPERVISOR Admin. FICA DBP (10% salary)	\$ 99,775	\$ 14,643 \$ 7,633 \$ 9,978 \$ 32,254	\$ 132,029	15% water 85% electric	\$ 19,804 \$ 112,225 \$ 132,029	S
5	HR - Administrator FICA DBP (10% salary)	\$ 78,292	\$ 22,802 \$ 5,989 \$ 7,829 \$ 36,620	\$ 114,912	10% water 90% electric	\$ 11,491 \$ 103,421 \$ 114,912	H
6	Project Coordinator FICA DBP (10% salary)	\$ 61,132	\$ 2,867 \$ - \$ 6,113 \$ 8,981	\$ 70,112	20% water 80% electric	\$ 14,022 \$ 56,090 \$ 70,112	S
7	CSR #1 FICA DBP (10% salary)	\$ 59,967	\$ 1,223 \$ 4,677 \$ 5,997 \$ 11,897	\$ 71,864	5% water 95% electric	\$ 3,593 \$ 68,271 \$ 71,864	H
8	CSR #2 FICA DBP (10% salary)	\$ 55,651	\$ 35,760 \$ 4,588 \$ 5,565 \$ 45,913	\$ 101,564	10% water 90% electric	\$ 10,156 \$ 91,408 \$ 101,564	H
9	CSR #3 FICA DBP (10% salary)	\$ 55,651	\$ 31,527 \$ 4,257 \$ 5,565 \$ 41,349	\$ 97,001	10% water 90% electric	\$ 9,700 \$ 87,300 \$ 97,001	H

Totals	<u>\$ 687,513</u>	\$ 141,081 \$ 47,222 <u>\$ 68,751</u> <u>\$ 257,054</u>	<u>\$ 944,567</u>	Water	\$ 124,315
				Electric	\$ 820,252
					<u>\$ 944,567</u>

Test Year 922.000 Admin expense transfer \$ (139,692)

Rate Year 922.000 Admin expense transfer (124,315)

Rate Year Adjustment \$ 15,377

RATE YEAR SCHOOLS & SEMINARS EXPENSE
PASCOAG UTILITY DISTRICT

Schedule DGB-RY-9

Rate Year

Operations	\$	5,200	DGB-4
DC Legislative Rally		3,000	
PURMA Annual Conference		1,500	
NISC Training		8,500	
NEPPA Management Training (PUMP)		1,432	
NEPPA Crew Leadership		425	
NEPPA Meter Program 1 & 2		933	
NEPPA Apprentice linework Program		8,401	
Board Training		1,000	
Tuition Reimbursement/Books		0	
Customer Service Training		2,000	
HR CornerStone		1,000	
Human Resource Seminars		1,500	
NEPPA Annual Conference		4,000	
Misc		0	
	<u>\$</u>	<u>38,891</u>	

RATE YEAR RATE CASE EXPENSE
PASCOAG UTILITY DISTRICT

Schedule DGB-RY-10

Tree Trimming GL 593.01

Year Budget allowed Per COS 2020 \$ 155,000

	Allowance	Rate	# hours	# Weeks
Year 1 2022	\$ 155,000.00	\$167.50	925	23
Year 2 2023	\$ 155,000.00	\$175.00	886	22
Year 3 2024	\$ 155,000.00	\$187.50	827	21

The District is requesting to increase the weeks to 26 weeks

Year	Request	Estimated Rate	Hrs
2025	\$ 185,000.00	\$200.00	925
2026	\$ 196,562.50	\$212.50	925
2027	\$ 208,125.00	\$225.00	925
average	\$ 196,562.50		

Rate Year Rate Case Expense \$ 196,563

RATE YEAR RATE CASE EXPENSE
PASCOAG UTILITY DISTRICT

Schedule DGB-RY-11

<u>Item/Vendor</u>	<u>Expense</u>
Division Consultants	\$ 33,032
B&E Consulting	62,044
Legal	4,409
Legal Notices	300
Printer	<u>215</u>
	\$ 100,000
Amortization period	<u>3</u>
Rate Year Rate Case Expense	<u><u>\$ 33,333</u></u>

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

	<u>Total Debt</u>	<u>Funding Debt Service</u>	<u>Funding Capital</u>	<u>Total</u>	<u>Debt Service Coverage</u>
2024	112,306	113,600	28,077	141,677	126%
2025	112,055	112,055	28,014	140,069	125%
2026	111,753	112,055	27,938	139,993	125%
2027	111,399	112,055	27,850	139,905	126%
2028	110,974	112,055	27,744	139,799	126%

	<u>Funding</u>	<u>Prior Year Debt Coverage allocated back</u>	<u>Current Year Debt Expense</u>	<u>Current Year Coverage allocated to Debt</u>	<u>Capital Budget expense (per B. Guertin testimony)</u>	<u>Year end Balance</u>
2023						564,815.08
2024	306,200	28,077	-	28,014	386,000	485,077.83
2025	380,221	28,014		27,938	278,858	586,516.33
2026	380,221	27,938		27,850	447,359	519,466.83
2027	380,221	27,850		27,744	728,252	171,542.08
2028	380,221	27,744		27,744	223,303	328,460.08

Rate Design - Proof
 Rate Year Ended December 31, 2025

	Count or Usage	Current	18.344%	Proposed Rate	Current Revenue	Revenue at New Rates	Pascoag Dollar Increase/(Decrease)	Pascoag Percent Increase/(Decrease)
Demand/Distribution Rates								
Residential (A) - per kWh	34,864,167	\$ 0.04558	118%	\$ 0.05394	\$ 1,589,109	\$ 1,880,615	\$ 291,506	18.34%
Commercial (B) - kWh	3,184,648	\$ 0.04876	118%	\$ 0.05770	\$ 155,283	\$ 183,769	\$ 28,485	18.34%
			118%				\$ -	
General Service MLCFR - per kWh	23,919	\$ 0.13185	118%	\$ 0.15604	\$ 3,154	\$ 3,732	\$ 579	
General Service MLCFR - per kW	177	\$ 5.96	118%	\$ 7.05	\$ 1,055	\$ 1,248	\$ 194	18.34%
General Service <200 KW - per kWh	8,168,631	\$ 0.02428	118%	\$ 0.02873	\$ 198,334	\$ 234,717	\$ 36,382	18.34%
General Service <200 KW - per kW	32,841	\$ 5.11	118%	\$ 6.05	\$ 167,818	\$ 198,602	\$ 30,784	
General Service >200 KW	22,622	\$ 12.91	118%	\$ 15.28	\$ 292,050	\$ 345,624	\$ 53,574	18.34%
					\$ 2,406,803	\$ 2,848,307	\$ 441,504	
Customer Charge (per month rate)								
			0	Hold to Current				
Residential (A)	52,332	\$ 6.00	100%	\$ 6.00	\$ 313,992	\$ 313,992	\$ -	0.00%
Commercial (B)	6,504	\$ 15.00	100%	\$ 15.00	\$ 97,560	\$ 97,560	\$ -	0.00%
General Service MLCFR - per kW	24	\$ 112.75	100%	\$ 112.75	\$ 2,706	\$ 2,706	\$ -	0.00%
General Service <200 KW - per kWh	636	\$ 112.75	100%	\$ 112.75	\$ 71,709	\$ 71,709	\$ -	0.00%
General Service >200 KW	72	\$ 112.75	100%	\$ 112.75	\$ 8,118	\$ 8,118	\$ -	0.00%
					\$ 494,085	\$ 494,085	\$ -	
Street Lighting (per month rate)								
			18%	Increase Non-LED by Overall Increase		LED by Overall Increase		
175 Watt Mercury	120	\$ 9.84	118%	\$ 11.65	\$ 1,181	\$ 1,397	\$ 217	18.34%
50 Watt Sodium	-	\$ -	118%	\$ -	\$ -	\$ -	\$ -	
70 Watt Sodium	480	\$ 5.32	118%	\$ 6.30	\$ 2,554	\$ 3,022	\$ 468	18.34%
100 Watt Sodium	180	\$ 6.04	118%	\$ 7.15	\$ 1,087	\$ 1,287	\$ 199	18.34%
150 Watt Sodium	12	\$ 7.40	118%	\$ 8.76	\$ 89	\$ 105	\$ 16	18.34%
250 Watt Sodium	96	\$ 9.45	118%	\$ 11.18	\$ 907	\$ 1,074	\$ 166	18.34%
400 Watt Sodium	504	\$ 12.74	118%	\$ 15.08	\$ 6,421	\$ 7,599	\$ 1,178	18.34%
	348	\$ 18.29	118%	\$ 21.65	\$ 6,365	\$ 7,533	\$ 1,168	18.34%
			0%	Hold LED Street Lighting to Current		Hold LED to Current		
25W LED/ 2,188 Lumens	9,816	\$ 2.87	100%	\$ 2.87	\$ 28,172	\$ 28,172	\$ -	0.00%
50W LED/ 3,956 Lumens	2,328	\$ 3.71	100%	\$ 3.71	\$ 8,637	\$ 8,637	\$ -	0.00%
120W LED/ 11,730 Lumens	1,212	\$ 8.13	100%	\$ 8.13	\$ 9,854	\$ 9,854	\$ -	0.00%
240W LED/ 22,797 Lumens	564	\$ 12.73	100%	\$ 12.73	\$ 7,180	\$ 7,180	\$ -	0.00%
73W LED Decroitive with pole	468	\$ 8.59	100%	\$ 8.59	\$ 4,020	\$ 4,020	\$ -	0.00%
					\$ 76,466	\$ 79,878	\$ 3,413	
Power Factor Adjustment					\$ -	\$ -	\$ -	
Total Rates and Charges					\$ 2,977,353	\$ 3,422,270	\$ 444,917	
Total Other Revenue (Schedule DGB RY-2)					\$ 157,715	\$ 157,715	\$ -	
TOTAL REVENUE					\$ 3,135,068	\$ 3,579,985	\$ 444,917	

Rate Year Ended June 30, 2025

	Usage (kWh)	Usage (kW)	Current Revenue	Proposed Revenue	Dollar Increase	% Increase
Residential (A)						
	300		\$ 55.25	\$ 57.75	\$ 3	4.54%
	500		\$ 88.08	\$ 92.26	\$ 4	4.75%
	1000		\$ 170.15	\$ 178.51	\$ 8	4.91%
	2,000		\$ 334.30	\$ 351.02	\$ 17	5.00%
Commercial (B)						
	500		\$ 98.67	\$ 103.14	\$ 4	4.53%
	800		\$ 148.86	\$ 156.02	\$ 7	4.81%
	1000		\$ 182.33	\$ 191.28	\$ 9	4.91%
	3,000		\$ 516.99	\$ 543.83	\$ 27	5.19%
	5,000		\$ 851.66	\$ 896.38	\$ 45	5.25%
General Service <200 KW						
		18	\$ 1,076.69	\$ 1,120.75	\$ 44	4.09%
	6,104					
		53	\$ 2,659.62	\$ 2,780.27	\$ 121	4.54%
	15,933					
		105	\$ 5,675.80	\$ 5,930.94	\$ 255	4.50%
	35,187					
General Service >200 KW						
		350	\$ 24,195.47	\$ 25,024.34	\$ 829	3.43%
	165,000					
		620	\$ 34,202.57	\$ 35,670.86	\$ 1,468	4.29%
	220,000					
			(A)	*		
		Percentage increa	\$ 444,918	/ \$ 9,400,261		<u>4.73%</u>
		Percentage increa	444,918	/ 3,135,071		<u>14.19%</u>

Notes and Source:

* Schedule DGB-RY-1

**STATE OF RHODE ISLAND
PROVIDENCE, RI**

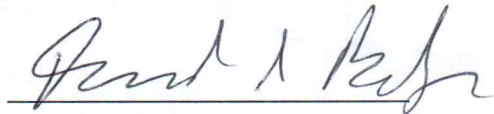
**PUBLIC UTILITIES
COMMISSION**

IN RE: Pascoag Utility District:

Docket No: _____

ATTESTATION
OF FINANCIAL DATA PURSUANT TO RULE 2.7

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



A handwritten signature in cursive script, appearing to read "David A. Bebyn", is written over a horizontal line.

Dated April 4, 2024

**Average Residential Customer
Harrisville Customer**

<u>Actual Use (kwhr)</u>	<u>500</u>	<u>Current Rate</u>		<u>Proposed Rate</u>	<u>Increase</u>	<u>Percentage</u>
Customer Charge		\$ 6.00		\$ 6.00		
Distribution	0.045580	\$ 22.79	0.053940	\$ 26.97		
Transition	-	\$ -		\$ -		
Transmission	0.039303	\$ 19.65		\$ 19.65		
PPRFC	(0.000389)	\$ (0.19)		\$ (0.19)		
SOS	0.076357	\$ 38.18		\$ 38.18		
Conservation	0.003000	\$ 1.50		\$ 1.50		
Renewable	0.000300	\$ 0.15		\$ 0.15		
Total		<u>\$ 88.08</u>		<u>\$ 92.26</u>	<u>\$ 4.18</u>	<u>4.75%</u>

**Average Residential Customer
Pascoag Customer**

<u>Actual Use (kwhr)</u>	<u>500</u>	<u>Current Rate</u>		<u>Proposed Rate</u>	<u>Increase</u>	<u>Percentage</u>
Customer Charge		\$ 6.00		\$ 6.00		
Distribution	0.045580	\$ 22.79	0.053940	\$ 26.97		
Transition	-	\$ -		\$ -		
Transmission	0.039303	\$ 19.65		\$ 19.65		
PPRFC	(0.000389)	\$ (0.19)		\$ (0.19)		
SOS	0.076357	\$ 38.18		\$ 38.18		
Conservation	0.003000	\$ 1.50		\$ 1.50		
Renewable	0.000300	\$ 0.15		\$ 0.15		
Total		<u>\$ 88.08</u>		<u>\$ 92.26</u>	<u>\$ 4.18</u>	<u>4.75%</u>

Please Note: The impacts on this schedule are a snapshot of an average month (yearly usage averaged for 12 months) which is Presented on Mr. Bebyn's Schedule DGB-RD-2.

**Sample Residential Customer
Harrisville Customer**

<u>Actual Use (kwhr)</u>	<u>315</u>	<u>Current Rate</u>	<u>Proposed Rate</u>	<u>Increase</u>	<u>Percentage</u>
Customer Charge		\$ 6.00	\$ 6.00		
Distribution	0.045580	\$ 14.36	0.053940 \$ 16.99		
	-	\$ -	\$ -		
Transmission	0.039303	\$ 12.38	\$ 12.38		
PPRFC	(0.000389)	\$ (0.12)	\$ (0.12)		
SOS	0.076357	\$ 24.05	\$ 24.05		
Conservation	0.003000	\$ 0.95	\$ 0.95		
Renewable	0.000300	\$ 0.09	\$ 0.09		
Total		<u>\$ 57.71</u>	<u>\$ 60.34</u>	<u>\$ 2.63</u>	<u>4.56%</u>

**Sample Residential Net Metering Customer
Harrisville Customer**

<u>Actual Use (kwhr)</u>	<u>769</u>	<u>Current Rate</u>	<u>Proposed Rate</u>	<u>Increase</u>	<u>Percentage</u>
	476 offset				
Customer Charge		\$ 6.00	\$ 6.00		
Distribution	0.045580	\$ 35.05	0.053940 \$ 41.48		
	-	\$ -	\$ -		
Transmission	0.039303	\$ 30.22	\$ 30.22		
PPRFC	(0.000389)	\$ (0.30)	\$ (0.30)		
SOS	0.076357	\$ 58.72	\$ 58.72		
Conservation	0.003000	\$ 3.74	\$ 3.74		
Renewable	0.000300	\$ 0.37	\$ 0.37		
Renewable credit	(0.076357)	\$ (36.35)	\$ (36.35)		
Conservation offset	(0.003000)	\$ (1.43)	\$ (1.43)		
Renewable credit	(0.000300)	\$ (0.14)	\$ (0.14)		
Renewable	-	\$ -	\$ -		
Total		<u>\$ 95.89</u>	<u>\$ 102.32</u>	<u>\$ 6.43</u>	<u>6.70%</u>

Please Note: The impacts on this schedule are a snapshot of **one month's usage and does not reflect the Typical KW customer's bill** (yearly usage averaged for 12 months) which is Presented on Mr. Bebyn's Schedule DGB-RD-2.

**Sample Commercial Customer
Harrisville Customer**

<u>Actual Use (kwhr)</u>	<u>1,382</u>	<u>Current Rate</u>	<u>Proposed Rate</u>	<u>Increase</u>	<u>Percentage</u>
Customer Charge		\$ 15.00	\$ 15.00		
Distribution	0.048760	\$ 67.39	0.057700 \$ 79.74		
Demand		\$ -	\$ -		
Transmission	0.039303	\$ 54.32	\$ 54.32		
PPRFC	(0.000389)	\$ (0.54)	\$ (0.54)		
SOS	0.076357	\$ 105.53	\$ 105.53		
Conservation	0.003000	\$ 4.15	\$ 4.15		
Renewable	0.000300	\$ 0.41	\$ 0.41		
Total		<u>\$ 246.25</u>	<u>\$ 258.61</u>	<u>\$ 12.36</u>	<u>5.02%</u>

**Sample Municipal Customer
Harrisville Customer**

<u>Actual Use (kwhr)</u>	<u>1,124</u>	<u>Current Rate</u>	<u>Proposed Rate</u>	<u>Increase</u>	<u>Percentage</u>
	13.54 KW				
Customer Charge		\$ 112.75	\$ 112.75		
Distribution	0.131850	\$ 148.20	0.156040 \$ 175.39		
Demand	5.960000	\$ 80.70	7.050000 \$ 95.46		
Transmission	0.039303	\$ 44.18	\$ 44.18		
PPRFC	(0.000389)	\$ (0.44)	\$ (0.44)		
SOS	0.076357	\$ 85.83	\$ 85.83		
Conservation	0.003000	\$ 3.37	\$ 3.37		
Renewable	0.000300	\$ 0.34	\$ 0.34		
Total		<u>\$ 474.92</u>	<u>\$ 516.87</u>	<u>\$ 41.95</u>	<u>8.83%</u>

Please Note: The impacts on this schedule are a snapshot of **one month's usage and does not reflect the Typical KW customer's bill** (yearly usage averaged for 12 months) which is Presented on Mr. Bebyn's Schedule DGB-RD-2.

**Sample General Service under 200 KW Customer
Harrisville Customer**

<u>Actual Use (kwhr)</u>	<u>84,240</u>	<u>Current Rate</u>		<u>Proposed Rate</u>	<u>Increase</u>	<u>Percentage</u>
	177.78 KW					
Customer Charge		\$ 112.75		\$ 112.75		
Distribution	0.024280	\$ 2,045.35	0.028730	\$ 2,420.22		
Demand	5.110000	\$ 908.46	6.050000	\$ 1,075.57		
Transmission	0.039303	\$ 3,310.88		\$ 3,310.88		
PPRFC	(0.000389)	\$ (32.77)		\$ (32.77)		
SOS	0.076357	\$ 6,432.31		\$ 6,432.31		
Conservation	0.003000	\$ 252.72		\$ 252.72		
SL-25 Watt LED	3 2.870000	\$ 8.61	2.870000	\$ 8.61		
SL-120 Watt LED	6 8.130000	\$ 48.78	8.130000	\$ 48.78		
Renewable	0.000300	\$ 25.27		\$ 25.27		
Total		\$ 13,112.36		\$ 13,654.35	\$ 541.98	4.13%

**Sample General Service under 200 KW Customer
Harrisville Customer**

<u>Actual Use (kwhr)</u>	<u>10,440</u>	<u>Current Rate</u>		<u>Proposed Rate</u>	<u>Increase</u>	<u>Percentage</u>
	50.72 KW					
Customer Charge		\$ 112.75		\$ 112.75		
Distribution	0.024280	\$ 253.48	0.028730	\$ 299.94		
Demand	5.110000	\$ 259.18	6.050000	\$ 306.86		
Transmission	0.039303	\$ 410.32		\$ 410.32		
PPRFC	(0.000389)	\$ (4.06)		\$ (4.06)		
SOS	0.076357	\$ 797.17		\$ 797.17		
Conservation	0.003000	\$ 31.32		\$ 31.32		
SL-175 Watt Mercury	2 9.840000	\$ 19.68	11.650000	\$ 23.30		
SL-25 Watt LED	10 2.870000	\$ 28.70	2.870000	\$ 28.70		
SL-120 Watt LED	2 8.130000	\$ 16.26	8.130000	\$ 16.26		
Renewable	0.000300	\$ 3.13		\$ 3.13		
Total		\$ 1,927.93		\$ 2,025.69	\$ 97.75	5.07%

**Sample General Service under 200 KW Customer
Harrisville Customer**

<u>Actual Use (kwhr)</u>	<u>21,040</u>	<u>Current Rate</u>		<u>Proposed Rate</u>	<u>Increase</u>	<u>Percentage</u>
	98.64 KW					
Customer Charge		\$ 112.75		\$ 112.75		
Distribution	0.024280	\$ 510.85	0.028730	\$ 604.48		
Demand	5.110000	\$ 504.05	6.050000	\$ 596.77		
Transmission	0.039303	\$ 826.94		\$ 826.94		
PPRFC	(0.000389)	\$ (8.18)		\$ (8.18)		
SOS	0.076357	\$ 1,606.55		\$ 1,606.55		
Conservation	0.003000	\$ 63.12		\$ 63.12		
Renewable	0.000300	\$ 6.31		\$ 6.31		
Total		\$ 3,622.39		\$ 3,808.74	\$ 186.35	5.14%

Please Note: The impacts on this schedule are a snapshot of **one month's usage and does not reflect the Typical KW customer's bill** (yearly usage averaged for 12 months) which is Presented on Mr. Bebyn's Schedule DGB-RD-2.

**Sample General Service over 200 KW Customer
Harrisville Customer**

<u>Actual Use (kwhr)</u>	<u>97,120</u>	<u>Current</u>		<u>Proposed</u>	<u>Increase</u>	<u>Percentage</u>
	296.96 KW	Rate		Rate		
Customer Charge		\$ 112.75		\$ 112.75		
Distribution	-	\$ -	-	\$ -		
Demand	12.910000	\$ 3,833.75	15.280000	\$ 4,537.55		
Transmission	0.039303	\$ 3,817.11		\$ 3,817.11		
PPRFC	(0.000389)	\$ (37.78)		\$ (37.78)		
SOS	0.076357	\$ 7,415.79		\$ 7,415.79		
Conservation	0.003000	\$ 291.36		\$ 291.36		
SL-25 Watt LED	2 2.870000	\$ 5.74	2.870000	\$ 5.74		
SL-50 Watt LED	8 3.710000	\$ 29.68	3.710000	\$ 29.68		
SL-120 Watt LED	14 8.130000	\$ 113.82	8.130000	\$ 113.82		
Renewable	0.000300	\$ 29.14		\$ 29.14		
Total		<u>\$ 15,611.36</u>		<u>\$ 16,315.15</u>	<u>\$ 703.80</u>	<u>4.51%</u>

Please Note: The impacts on this schedule are a snapshot of **one month's usage and does not reflect the Typical KW customer's bill** (yearly useage averaged for 12 months) which is Presented on Mr. Bebyn's Schedule DGB-RD-2.

**Sample Residential Customer
Pascoag Customer**

<u>Actual Use (kwhr)</u>	<u>626</u>	<u>Current Rate</u>	<u>Proposed Rate</u>	<u>Increase</u>	<u>Percentage</u>
Customer Charge		\$ 6.00	\$ 6.00		
Distribution	0.045580	\$ 28.53	0.053940 \$ 33.77		
	-	\$ -	\$ -		
Transmission	0.039303	\$ 24.60	\$ 24.60		
PPRFC	(0.000389)	\$ (0.24)	\$ (0.24)		
SOS	0.076357	\$ 47.80	\$ 47.80		
Conservation	0.003000	\$ 1.88	\$ 1.88		
Pascoag Public SL		\$ 0.50	\$ 0.50		
SL-50 Watt Sodium	1 5.320000	\$ 5.32	6.300000 \$ 6.30		
Renewable	0.000300	\$ 0.19	\$ 0.19		
Total		<u>\$ 114.58</u>	<u>\$ 120.79</u>	<u>\$ 6.21</u>	<u>5.42%</u>

**Sample Residential Net Metering Customer
Pascoag Customer**

<u>Actual Use (kwhr)</u>	<u>1,588</u>	<u>Current Rate</u>	<u>Proposed Rate</u>	<u>Increase</u>	<u>Percentage</u>
	441 offset				
Customer Charge		\$ 6.00	\$ 6.00		
Distribution	0.045580	\$ 72.38	0.053940 \$ 85.66		
	-	\$ -	\$ -		
Transmission	0.039303	\$ 62.41	\$ 62.41		
PPRFC	(0.000389)	\$ (0.62)	\$ (0.62)		
SOS	0.076357	\$ 121.25	\$ 121.25		
Conservation	0.003000	\$ 6.09	\$ 6.09		
Renewable	0.000300	\$ 0.61	\$ 0.61		
Renewable credit	(0.076357)	\$ (33.67)	\$ (33.67)		
Conservation offset	(0.003000)	\$ (1.32)	\$ (1.32)		
Renewable credit	(0.000300)	\$ (0.13)	\$ (0.13)		
Pascoag Public SL		\$ 0.50	\$ 0.50		
SL-50 Watt Sodium	1 5.320000	\$ 5.32	6.300000 \$ 6.30		
Total		<u>\$ 238.82</u>	<u>\$ 253.07</u>	<u>\$ 14.26</u>	<u>5.97%</u>

Please Note: The impacts on this schedule are a snapshot of **one month's usage and does not reflect the Typical KW customer's bill** (yearly usage averaged for 12 months) which is Presented on Mr. Bebyn's Schedule DGB-RD-2.

**Sample Commercial Customer
Pascoag Customer**

<u>Actual Use (kwhr)</u>	<u>61</u>	<u>Current Rate</u>	<u>Proposed Rate</u>	<u>Increase</u>	<u>Precentage</u>
Customer Charge		\$ 15.00	\$ 15.00		
Distribution	0.048760	\$ 2.97	0.057700 \$ 3.52		
Demand		\$ -	\$ -		
Transmission	0.039303	\$ 2.40	\$ 2.40		
PPRFC	(0.000389)	\$ (0.02)	\$ (0.02)		
SOS	0.076357	\$ 4.66	\$ 4.66		
Conservation	0.003000	\$ 0.18	\$ 0.18		
Pascoag Public SL		\$ 0.50	\$ 0.50		
Renewable	0.000300	\$ 0.02	\$ 0.02		
Total		<u>\$ 25.71</u>	<u>\$ 26.25</u>	<u>\$ 0.55</u>	<u>2.12%</u>

**Sample Municipal Customer
Pascoag Customer**

<u>Actual Use (kwhr)</u>	<u>125</u>	<u>Current Rate</u>	<u>Proposed Rate</u>	<u>Increase</u>	<u>Precentage</u>
	0.27 KW				
Customer Charge		\$ 112.75	\$ 112.75		
Distribution	0.131850	\$ 16.48	0.156040 \$ 19.51		
Demand	5.960000	\$ 1.61	7.050000 \$ 1.90		
Transmission	0.039303	\$ 4.91	\$ 4.91		
PPRFC	(0.000389)	\$ (0.05)	\$ (0.05)		
SOS	0.076357	\$ 9.54	\$ 9.54		
Conservation	0.003000	\$ 0.38	\$ 0.38		
Pascoag Public SL		\$ 0.50	\$ 0.50		
Renewable	0.000300	\$ 0.04	\$ 0.04		
Total		<u>\$ 146.16</u>	<u>\$ 149.48</u>	<u>\$ 3.32</u>	<u>2.27%</u>

Please Note: The impacts on this schedule are a snapshot of **one month's usage and does not reflect the Typical KW customer's bill** (yearly usage averaged for 12 months) which is Presented on Mr. Bebyn's Schedule DGB-RD-2.

**Sample General Service under 200 KW Customer
Pascoag Customer**

<u>Actual Use (kwhr)</u>	<u>49,140</u>	<u>Current Rate</u>		<u>Proposed Rate</u>	<u>Increase</u>	<u>Percentage</u>
	118.86 KW					
Customer Charge		\$ 112.75		\$ 112.75		
Distribution	0.024280	\$ 1,193.12	0.028730	\$ 1,411.79		
Demand	5.110000	\$ 607.37	6.050000	\$ 719.10		
Transmission	0.039303	\$ 1,931.35		\$ 1,931.35		
PPRFC	(0.000389)	\$ (19.12)		\$ (19.12)		
SOS	0.076357	\$ 3,752.18		\$ 3,752.18		
Conservation	0.003000	\$ 147.42		\$ 147.42		
Pascoag Public SL		\$ 0.50		\$ 0.50		
SL-240 Watt LED	2 12.730000	\$ 25.46	12.730000	\$ 25.46		
Renewable	0.000300	\$ 14.74		\$ 14.74		
Total		<u>\$ 7,765.78</u>		<u>\$ 8,096.18</u>	<u>\$ 330.40</u>	<u>4.25%</u>

**Sample General Service over 200 KW Customer
Pascoag Customer**

<u>Actual Use (kwhr)</u>	<u>105,840</u>	<u>Current Rate</u>		<u>Proposed Rate</u>	<u>Increase</u>	<u>Percentage</u>
	375.84 KW					
Customer Charge		\$ 112.75		\$ 112.75		
Distribution	-	\$ -	-	\$ -		
Demand	12.910000	\$ 4,852.09	15.280000	\$ 5,742.84		
Transmission	0.039303	\$ 4,159.83		\$ 4,159.83		
PPRFC	(0.000389)	\$ (41.17)		\$ (41.17)		
SOS	0.076357	\$ 8,081.62		\$ 8,081.62		
Conservation	0.003000	\$ 317.52		\$ 317.52		
Pascoag Public SL		\$ 0.50		\$ 0.50		
Renewable	0.000300	\$ 31.75		\$ 31.75		
Total		<u>\$ 17,514.90</u>		<u>\$ 18,405.64</u>	<u>\$ 890.74</u>	<u>5.09%</u>

**Sample General Service over 200 KW Customer
Pascoag Customer**

<u>Actual Use (kwhr)</u>	<u>78,160</u>	<u>Current Rate</u>		<u>Proposed Rate</u>	<u>Increase</u>	<u>Percentage</u>
	242.64 KW					
Customer Charge		\$ 112.75		\$ 112.75		
Distribution	-	\$ -	-	\$ -		
Demand	12.910000	\$ 3,132.48	15.280000	\$ 3,707.54		
Transmission	0.039303	\$ 3,071.92		\$ 3,071.92		
PPRFC	(0.000389)	\$ (30.40)		\$ (30.40)		
SOS	0.076357	\$ 5,968.06		\$ 5,968.06		
Conservation	0.003000	\$ 234.48		\$ 234.48		
Pascoag Public SL		\$ 0.50		\$ 0.50		
SL-240 Watt LED	4 12.730000	\$ 50.92	12.730000	\$ 50.92		
Renewable	0.000300	\$ 23.45		\$ 23.45		
Total		<u>\$ 12,564.16</u>		<u>\$ 13,139.22</u>	<u>\$ 575.06</u>	<u>4.58%</u>

Please Note: The impacts on this schedule are a snapshot of **one month's usage and does not reflect the Typical KW customer's bill** (yearly usage averaged for 12 months) which is Presented on Mr. Bebyn's Schedule DGB-RD-2.

NET DEBT SERVICE

**Rhode Island Infrastructure Bank
2020 Efficient Buildings Fund Loan
Pascoag Utility District Issue
Preliminary, Subject to Change**

Period Ending	Principal	Interest	Total Debt Service	RIIB Fee (0.30%)	Net Debt Service
12/31/2020	65,000	6,355.16	71,355.16	1,348.09	72,703.25
12/31/2021	90,000	19,535.94	109,535.94	4,062.14	113,598.08
12/31/2022	91,000	18,797.94	109,797.94	3,792.14	113,590.08
12/31/2023	91,000	17,969.84	108,969.84	3,519.14	112,488.98
12/31/2024	92,000	17,059.84	109,059.84	3,246.14	112,305.98
12/31/2025	93,000	16,084.64	109,084.64	2,970.14	112,054.78
12/31/2026	94,000	15,061.64	109,061.64	2,691.14	111,752.78
12/31/2027	95,000	13,990.04	108,990.04	2,409.14	111,399.18
12/31/2028	96,000	12,850.04	108,850.04	2,124.14	110,974.18
12/31/2029	98,000	11,640.44	109,640.44	1,836.14	111,476.58
12/31/2030	99,000	10,337.04	109,337.04	1,542.14	110,879.18
12/31/2031	101,000	8,753.04	109,753.04	1,245.14	110,998.18
12/31/2032	102,000	6,904.74	108,904.74	942.14	109,846.88
12/31/2033	105,000	4,803.54	109,803.54	636.14	110,439.68
12/31/2034	107,045	2,462.04	109,507.04	321.14	109,828.18
	1,419,045	182,605.92	1,601,650.92	32,685.05	1,634,335.97

COS 2024									<i>Item 5.9.A.7</i>	
Summary of Operating Leases										
Company		Equipment			Start Date		End Date		Monthly	Quarterly
CIT		Color Copier			4/1/2020		4/1/2025		\$ 394.00	
Pitney Bowes		Postage Machine			10/4/2022		10/4/2027		\$ 121.40	364.2

Item 5.9.A.10. Employee Information

Summary of Overtime

Year	Expenses Operations		Administrative	
	Expenses	Hours	Expenses	Hours
2020	\$ 46,193.08	830.5	\$ 1,916.65	52
2021	\$ 44,188.09	775	\$ 629.29	17
2022	\$ 43,771.90	709.5	\$ 1,364.39	34.5
2023	\$ 43,141.00	658	\$ 1,453.01	35.5

At the beginning of FY2023, Pascoag Utility District (PUD) had 18 employees at the end of FY2023 PUD had 18 employees. As of this filing date PUD has 18 full time employees.

PAYROLL/LABOR LABOR DISTRIBUTION HISTORY

Totals By GL Account

For Labor Period JAN 2020 TO DEC 2020

GL GL Div Acct	Work Order	Hours	Labor Amt	Overhead Amt	Sec Dist Amt	Total
1 0107.2	201808	6.00	309.13	0.00		309.13
Total For GL Acct 1 0107.2:		6.00	309.13	0.00		309.13
1 0580.0		25.00	1,693.13	0.00		1,693.13
1 0582.0		2.00	125.64	0.00		125.64
1 0586.0		18.00	640.08	0.00		640.08
1 0592.1		3.00	149.63	0.00		149.63
1 0593.0		714.50	40,960.51	0.00		40,960.51
1 0593.01		60.00	2,189.32	0.00		2,189.32
1 0933.0		2.00	125.64	0.00		125.64
2 2601.01		85.50	3,857.44	0.00		3,857.44
2 2932.05		2.00	103.62	0.00		103.62
Grand Total:		918.00	50,154.14	0.00		50,154.14

918	\$50,154.14
-85.50	-\$ 3,857.44 Water
-2	-\$ 103.62 Water
=830.50	=\$46,193.08 Electric OT Operations

PAYROLL/LABOR LABOR DISTRIBUTION HISTORY

Detail By GL Account

For Labor Period **JAN 2021** TO **DEC 2021**

GL Div Acct	Work Order	Empl Name	Pay	GL Dept	GL Actv	Hours	Labor Amt	Ovh Amt	Sec Dist Amt	Total
1 0107.2	201808	6	1	0	0	2.50	174.04	0.00		174.04
		9	1	0	0	2.50	165.30	0.00		165.30
		15	1	0	0	2.50	161.55	0.00		161.55
		16	1	0	0	2.50	161.55	0.00		161.55
		19	1	0	0	4.50	290.79	0.00		290.79
		26	1	0	0	2.50	137.33	0.00		137.33
		35	1	0	0	2.50	68.78	0.00		68.78
		Total For GL Acct 1 0107.2:				19.50	1,159.34	0.00		1,159.34
1 0580.0		6	1	0	0	11.50	800.58	0.00		800.58
1 0592.1		26	1	0	0	15.50	851.43	0.00		851.43
1 0593.0		2	1	0	0	1.00	53.25	0.00		53.25
		6	1	0	0	96.00	6,679.29	0.00		6,679.29
		9	1	0	0	43.00	2,843.16	0.00		2,843.16
		15	1	0	0	104.00	6,720.48	0.00		6,720.48
		16	1	0	0	44.50	2,875.59	0.00		2,875.59
		19	1	0	0	113.00	7,302.06	0.00		7,302.06
		26	1	0	0	132.00	7,336.46	0.00		7,336.46
		32	1	0	0	12.00	497.71	0.00		497.71
		35	1	0	0	37.50	1,125.00	0.00		1,125.00
		Total For GL Acct 1 0593.0:				583.00	35,433.00	0.00		35,433.00
1 0926.03		19	1	0	0	12.00	775.44	0.00		775.44
2 2601.01		2	1	0	0	14.00	745.50	0.00		745.50
		19	1	0	0	9.00	581.58	0.00		581.58
		26	1	0	0	9.00	494.37	0.00		494.37
		32	1	0	0	50.00	2,073.78	0.00		2,073.78
		35	1	0	0	9.00	247.59	0.00		247.59
		Total For GL Acct 2 2601.01:				91.00	4,142.82	0.00		4,142.82
2 2921.03		32	1	0	0	9.00	373.31	0.00		373.31
2 2932.05		2	1	0	0	2.50	133.13	0.00		133.13
		19	1	0	0	2.50	161.55	0.00		161.55
		26	1	0	0	2.50	137.33	0.00		137.33
		32	1	0	0	3.50	145.16	0.00		145.16

**PAYROLL/LABOR
LABOR DISTRIBUTION HISTORY**

Detail By GL Account

For Labor Period **JAN 2021 TO DEC 2021**

GL Div	GL Acct	Work Order	Empl Name	Pay	GL Dept	GL Actv	Hours	Labor Amt	Ovh Amt	Sec Dist Amt	Total
2	2932.05		35	1	0	0	2.50	75.00	0.00		75.00
			Total For GL Acct 2 2932.05:				13.50	652.17	0.00		652.17
Grand Total:								755.00	\$ 44,188.09	\$ 0.00	\$ 44,188.09

\$44,188.09
 -4142.82 water
 -652.17 water
 =**\$39,393.10 Electric OT Operations**

**PAYROLL/LABOR
LABOR DISTRIBUTION HISTORY**

Detail By GL Account

For Labor Period JAN 2022 TO DEC 2022

GL Div	GL Acct	Work Order	Empl Name	Pay	GL Dept	GL Actv	Hours	Labor Amt	Ovh Amt	Sec Dist Amt	Total
1	0592.1		6	1	0	0	3.00	215.15	0.00		215.15
			9	1	0	0	1.00	68.10	0.00		68.10
			26	1	0	0	17.50	1,102.50	0.00		1,102.50
			35	1	0	0	3.00	108.00	0.00		108.00
			Total For GL Acct 1 0592.1:				24.50	1,493.75	0.00		1,493.75
1	0593.0		2	1	0	0	3.00	164.57	0.00		164.57
			6	1	0	0	86.50	6,203.39	0.00		6,203.39
			9	1	0	0	49.00	3,336.90	0.00		3,336.90
			15	1	0	0	116.50	7,756.92	0.00		7,756.92
			16	1	0	0	41.00	2,730.60	0.00		2,730.60
			19	1	0	0	80.50	5,361.30	0.00		5,361.30
			26	1	0	0	113.00	7,483.65	0.00		7,483.65
			32	1	0	0	33.00	1,642.42	0.00		1,642.42
			35	1	0	0	71.00	2,556.00	0.00		2,556.00
			Total For GL Acct 1 0593.0:				593.50	37,235.75	0.00		37,235.75
1	0903.0		15	1	0	0	2.00	133.20	0.00		133.20
2	2601.01		2	1	0	0	18.50	1,014.82	0.00		1,014.82
			6	1	0	0	7.00	502.01	0.00		502.01
			26	1	0	0	7.00	441.00	0.00		441.00
			32	1	0	0	26.00	1,294.02	0.00		1,294.02
			35	1	0	0	7.00	252.00	0.00		252.00
			Total For GL Acct 2 2601.01:				65.50	3,503.85	0.00		3,503.85
2	2932.05		2	1	0	0	6.00	329.13	0.00		329.13
			19	1	0	0	6.00	399.60	0.00		399.60
			26	1	0	0	6.00	378.00	0.00		378.00
			32	1	0	0	6.00	298.62	0.00		298.62
			Total For GL Acct 2 2932.05:				24.00	1,405.35	0.00		1,405.35
Grand Total:											\$ 43,771.90

43771.90
-3503.85 Water
-1405.35 Water
=\$38,862.70

PAYROLL/LABOR LABOR DISTRIBUTION HISTORY

Detail By GL Account

For Labor Period **JAN 2023 TO DEC 2023**

GL Div	GL Acct	Work Order	Empl Name	Pay	GL Dept	GL Actv	Hours	Labor Amt	Ovhd Amt	Sec Dist Amt	Total
1	0373.0		15	1	0	0	7.00	466.20	0.00		466.20
1	0592.1		26	1	0	0	2.00	143.01	0.00		143.01
			35	1	0	0	6.50	276.12	0.00		276.12
			Total For GL Acct 1 0592.1:				8.50	419.13	0.00		419.13
1	0593.0		2	1	0	0	7.50	432.00	0.00		432.00
			6	1	0	0	113.50	8,526.83	0.00		8,526.83
			9	1	0	0	32.00	2,288.17	0.00		2,288.17
			15	1	0	0	67.50	4,725.35	0.00		4,725.35
			16	1	0	0	33.50	2,345.18	0.00		2,345.18
			19	1	0	0	80.50	5,635.43	0.00		5,635.43
			26	1	0	0	135.00	9,646.41	0.00		9,646.41
			32	1	0	0	17.00	973.08	0.00		973.08
			35	1	0	0	83.00	3,490.20	0.00		3,490.20
			38	1	0	0	3.00	183.92	0.00		183.92
			Total For GL Acct 1 0593.0:				572.50	38,246.57	0.00		38,246.57
2	2601.01		2	1	0	0	9.00	512.91	0.00		512.91
			6	1	0	0	8.00	577.31	0.00		577.31
			15	1	0	0	1.00	70.01	0.00		70.01
			19	1	0	0	1.00	70.01	0.00		70.01
			26	1	0	0	8.00	548.21	0.00		548.21
			32	1	0	0	35.00	1,936.17	0.00		1,936.17
			35	1	0	0	8.00	294.48	0.00		294.48
			Total For GL Acct 2 2601.01:				70.00	4,009.10	0.00		4,009.10
Grand Total:								658.00	\$ 43,141.00	\$ 0.00	\$ 43,141.00

\$43,141
-4009.10 Water
=**\$39,131.9 Elec OT Operations**

PAYROLL/LABOR
LABOR DISTRIBUTION HISTORY

Totals By GL Account

For Labor Period JAN 2020 TO DEC 2020

GL GL Div Acct	Work Order	Hours	Labor Amt	Overhead Amt	Sec Dist Amt	Total
1 0903.0		48.85	1,801.18	0.00		1,801.18
1 0920.0		3.15	115.47	0.00		115.47
Grand Total:			52.00 \$	1,916.65 \$	0.00 \$	1,916.65 \$

Administrative OT

No activity for GL254.02 Due to covid

PAYROLL/LABOR LABOR DISTRIBUTION HISTORY

Detail By GL Account

For Labor Period JAN 2021 TO DEC 2021

GL Div	GL Acct	Work Order	Empl Name	Pay	GL Dept	GL Actv	Hours	Labor Amt	Ovhd Amt	Sec Dist Amt	Total
1	0903.0		12	1	0	0	0.50	17.15	0.00		17.15
			14	1	0	0	3.00	144.81	0.00		144.81
			20	1	0	0	0.45	16.96	0.00		16.96
			24	1	0	0	0.50	18.49	0.00		18.49
			37	1	0	0	9.50	295.76	0.00		295.76
			Total For GL Acct 1 0903.0:				13.95	493.17	0.00		493.17
1	0920.0		14	1	0	0	2.00	96.54	0.00		96.54
			20	1	0	0	1.05	39.58	0.00		39.58
			Total For GL Acct 1 0920.0:				3.05	136.12	0.00		136.12
Grand Total:								17.00	\$ 629.29	\$ 0.00	\$ 629.29

Admin Labor OT

**PAYROLL/LABOR
LABOR DISTRIBUTION HISTORY**

Detail By GL Account

For Labor Period **JAN 2022** TO **DEC 2022**

GL Div	GL Acct	Work Order	Empl Name	Pay	GL Dept	GL Actv	Hours	Labor Amt	Ovh Amt	Sec Dist Amt	Total
1	0254.02	DC2201	14	1	0	0	6.00	298.26	0.00		298.26
			20	1	0	0	11.00	427.02	0.00		427.02
			24	1	0	0	6.00	228.51	0.00		228.51
			37	1	0	0	6.00	212.04	0.00		212.04
		DC2202	20	1	0	0	1.00	38.82	0.00		38.82
			Total For GL Acct 1 0254.02:				30.00	1,204.65	0.00		1,204.65
1	0903.0		20	1	0	0	0.15	5.82	0.00		5.82
			37	1	0	0	4.00	140.33	0.00		140.33
			Total For GL Acct 1 0903.0:				4.15	146.15	0.00		146.15
1	0920.0		20	1	0	0	0.35	13.59	0.00		13.59
			Grand Total:				34.50	\$ 1,364.39	\$ 0.00		\$ 1,364.39

Admin OT Labor

**PAYROLL/LABOR
LABOR DISTRIBUTION HISTORY**

Detail By GL Account

For Labor Period **JAN 2023 TO DEC 2023**

GL Div	GL Acct	Work Order	Empl Name	Pay	GL Dept	GL Actv	Hours	Labor Amt	Ovh Amt	Sec Dist Amt	Total
1	0254.02	DC2301	12	1	0	0	5.00	185.55	0.00		185.55
			14	1	0	0	5.00	261.00	0.00		261.00
			20	1	0	0	13.00	529.82	0.00		529.82
			37	1	0	0	5.00	185.55	0.00		185.55
		DC2302	20	1	0	0	1.00	40.76	0.00		40.76
			Total For GL Acct 1 0254.02:				29.00	1,202.68	0.00		1,202.68
1	0903.0		12	1	0	0	2.00	74.22	0.00		74.22
			20	1	0	0	0.15	6.11	0.00		6.11
			37	1	0	0	2.00	74.22	0.00		74.22
			Total For GL Acct 1 0903.0:				4.15	154.55	0.00		154.55
1	0920.0		20	1	0	0	2.35	95.78	0.00		95.78
			Grand Total:				35.50	1,453.01	0.00		1,453.01

Admin OT Labor

Summary of Affiliated Entities Transaction

The Districts' current software tracks this for us and created the due to and from entries automatically.

Item 5.9.A.13

Expenses Associated with Pascoag Utility District's COS Study

Item/Vendor	Expenses	
Division Consultants	\$	33,032.00
B&E Consultants	\$	62,044.00
Legal (Bernstein)	\$	4,409.00
Legal Notices	\$	300.00
Printer and Materials/ Court Repo	\$	<u>215.00</u>
	\$	100,000.00

Based on cost of last Rate Case

Loss of Transmission of Electricity Kilowatt-Hours 2019-2023

YEAR	Kilowatt-hours Sold	Kilowatt-hours Purchased	Kwhrs Purchased in excess of Kwhr Sales	Percent
2019	54,325,995	59,131,000	4,805,005	8.1%
2020	54,135,061	59,001,610	4,866,549	8.2%
2021	54,153,498	58,651,238	4,497,740	7.7%
2022	55,066,642	58,955,729	3,889,087	6.6%
2023	53,903,696	57,630,655	3,726,959	6.5%

Pascoag Utility District's Own Use of Electricity							
Year	Billed DMD	KWH Metered	Street Light Usage	Total KWH Usage			
2019	623.40	243,659	12,331	255,990			
2020	626.68	255,032	11,151	266,183			
2021	611.16	254,070	10,515	264,585			
2022	635.84	260,544	10,980	271,524			
2023	608.98	236,400	11,089	247,489			

Summary of the status of compliance and reporting required by prior Commission orders:

Order Requirement:	RIPUC Docket/Order	Compliance
1. Pascoag will create a restricted fund for the purpose of funding capital projects and debt service. The annual funding level is \$306,000	RIPUC #5134	Pascoag is compliant with the order. We transfer \$25,500 per month to the RF for Capital and Debt Services.
2. Pascoag will create a Purchase Power Restricted fund with a limit of \$500,000.	RIPUC Docket #5134	The District has funded the PPRF to the \$500,000 level and flows back any overages to the customers through a Purchase Power Restrict Fund Credit which is determined in the Year-End Status Report.
3. Purchase Power Restricted Fund Credit	RIPUC Docket #23-42-EL	The District is flowing back an over collection of \$20,933.04 with a credit of (\$0.000389) per kilowatt hour on each customer's bill.
4. Pascoag will create a Storm Fund Reserve with a goal of \$150,000	RIPUC Docket #5134	The District continues to transfer \$3,000 quarterly to the Restricted Storm Fund. As of March 22nd, the balance in this account is \$142,909
5. Pascoag will file monthly purchase power reconciliation with the Division and an annual true up with Commission.	RIPUC Docket #4006 RIPUC Order #19583 Issued 12-23-2008	Pascoag has complied with this requirement by filing monthly purchase power reconciliations with Division and an annual true up.
6. Pascoag will create a Debt Service Restricted Fund.	RIPUC Docket #5134	The District funds this account with \$113,600 and makes loan payment to RIIB from this fund.