

**DIRECT TESTIMONY OF  
RALPH SMITH, CPA  
BEFORE THE  
RHODE ISLAND PUBLIC UTILITIES COMMISSION**

**PASCOAG UTILITY DISTRICT**

**RATE CASE**

**DOCKET NO. 24-14-EL**

**ON BEHALF OF  
THE DIVISION OF PUBLIC UTILITIES AND CARRIERS**

**October 11, 2024**

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Exhibits:

RCS-1, Ralph Smith Background and Qualifications

RCS-2, Revenue Requirement and Adjustment Schedules

RCS-3, Proposed Rate Design

1 **I. INTRODUCTION**

2 **Q. What is your name, occupation, and business address?**

3 A. My name is Ralph Smith. I am a Certified Public Accountant licensed in the State of  
4 Michigan and a senior regulatory consultant at the firm Larkin & Associates, PLLC,  
5 Certified Public Accountants, with offices at 15728 Farmington Road, Livonia,  
6 Michigan 48154.

7

8 **Q. Please describe the firm Larkin & Associates, PLLC.**

9 A. Larkin & Associates, PLLC ("Larkin"), is a Certified Public Accounting and  
10 Regulatory Consulting Firm. The firm performs independent regulatory consulting  
11 primarily for public service/utility commission staffs and consumer interest groups  
12 (public counsels, public advocates, consumer counsels, attorneys general, etc.).  
13 Larkin has extensive experience in the utility regulatory field as expert witnesses in  
14 over 600 regulatory proceedings, including numerous electric, water and wastewater,  
15 gas and telephone utility cases.

16

17 **Q. Mr. Smith, please summarize your educational background and recent work  
18 experience.**

19 A. I received a Bachelor of Science degree in Business Administration (Accounting  
20 Major) with distinction from the University of Michigan - Dearborn, in April 1979.  
21 I passed all parts of the C.P.A. examination on my first sitting in 1979, received my  
22 C.P.A. license in 1981, and received a certified financial planning certificate in 1983.  
23 I also have a Master of Science in Taxation from Walsh College, 1981, and a law

1 degree (J.D.) cum laude from Wayne State University, 1986. In addition, I have  
2 attended a variety of continuing education courses in conjunction with maintaining  
3 my accountancy license. I am a licensed Certified Public Accountant and attorney in  
4 the State of Michigan. Since 1981, I have been a member of the Michigan  
5 Association of Certified Public Accountants. I am also a member of the Michigan  
6 Bar Association. I have also been a member of the American Bar Association (ABA),  
7 and the ABA sections on Public Utility Law and Taxation.

8  
9 **Q. Please summarize your professional experience.**

10 A. After graduating from the University of Michigan, and after a short period of  
11 installing a computerized accounting system for a Southfield, Michigan realty  
12 management firm, I accepted a position as an auditor with the predecessor CPA firm  
13 to Larkin & Associates in July 1979. Before becoming involved in utility regulation  
14 where the majority of my time for the past 45 years has been spent, I performed audit,  
15 accounting, and tax work for a wide variety of businesses that were clients of the  
16 firm.

17  
18 **Q. Have you previously testified before the Rhode Island Public Utilities  
19 Commission?**

20 A. Yes. I previously testified before the Rhode Island Public Utilities Commission for  
21 a Providence Water rate case, Docket No. 4618, a Suez Water rate case, Docket No.  
22 4800, and in Narragansett Bay Commission rate cases, Docket Nos. 4890 and 22-47-  
23 WW. I also presented testimony in a Block Island Utility District d/b/a Block Island

1 Power Company rate case, Docket No. 4975 and a Pascoag Utility District rate case,  
2 Docket No. 5134.

3

4 **Q. Have you previously submitted testimony before other state regulatory**  
5 **commissions?**

6 A. Yes. I have previously submitted testimony before many other state regulatory  
7 commissions, including Alabama, Alaska, Arizona, Arkansas, California,  
8 Connecticut, Delaware, Florida, Georgia, Hawaii, Illinois, Indiana, Kansas,  
9 Kentucky, Louisiana, Maine, Maryland, Michigan, Minnesota, Mississippi,  
10 Missouri, Montana, New Jersey, New Mexico, New York, Nevada, North Carolina,  
11 North Dakota, Ohio, Pennsylvania, Puerto Rico, Rhode Island, South Carolina, South  
12 Dakota, Tennessee, Texas, Utah, Vermont, Virginia, Washington, Washington D.C.,  
13 West Virginia, and Canada as well as the Federal Energy Regulatory Commission  
14 and various state and federal courts of law. My prior testimonies have included  
15 evaluations of numerous utility rate case filings and revenue requirement  
16 determinations.

17

18 **Q. Have you prepared an exhibit describing your qualifications and experience?**

19 A. Yes. I have attached Exhibit No. RCS-1, which is a summary of my regulatory  
20 experience and qualifications.

21

22 **Q. On whose behalf are you appearing?**

23 A. Larkin & Associates, PLLC, was retained by the Division of Public Utilities and  
24 Carriers ("the Division") to review the rate request of Pascoag Utility District

1 (“Pascoag”, “PUD” or “Company”). Accordingly, I am appearing on behalf of the  
2 Division.

3

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

5 A. I am presenting the Division's overall recommended revenue requirement for Pascoag  
6 in this case. I sponsor several adjustments to the Company's proposed revenue  
7 requirement. I present a recalculation of PUD’s proposed rate design, using the  
8 Division’s adjusted revenue requirement. Finally, I address the Company’s proposed  
9 changes to terms and conditions in its Tariff.

10

11 **Q. Have you attached any other Exhibits or Schedules to your testimony?**

12 A. Yes. I prepared Exhibit RCS-2 which presents the revenue requirement calculation  
13 for the Rate Year ending December 31, 2025, giving effect to all of the adjustments  
14 that I am recommending in this testimony. Exhibit RCS-2 contains schedules  
15 showing the revenue requirement, operating revenues, operating expenses, debt  
16 service and adjusted net operating income, and also includes schedules for each  
17 adjustment I am recommending.

18 I also prepared Exhibit RCS-3 which presents a summary of proposed rate  
19 design for Pascoag.

20

21 **Q. How will your testimony be organized?**

22 A. In Section II, I present the overall financial summary for the base rate change to be  
23 effective for the Rate Year ended December 31, 2025, showing the revenue  
24 requirement and revenue increase recommended by the Division.

1 In Section III, I discuss my proposed adjustments which impact the  
2 Company's revenue requirement. Exhibit RCS-2 attached to my testimony presents  
3 the Division's Revenue Requirement and Adjustment Schedules.

4 In Section IV, I discuss Pascoag's proposed rate design and present the  
5 Division's recommendations. Exhibit RCS-3 presents a summary of proposed rate  
6 design for Pascoag.

7 Finally, in Section V, I discuss the Company's proposed changes to terms and  
8 conditions in its Tariff.

9  
10 **II. OVERALL FINANCIAL SUMMARY – BASE RATE CHANGE**

11 **Q. What overall revenue increase has the Company indicated that it is seeking?**

12 A. The Company has stated that it is seeking a rate increase over test year revenues of  
13 \$444,918, or a 4.73 percent increase over test year revenues including power and  
14 transmission revenue (Pass-through revenue). As explained by Pascoag witness  
15 Bebyn at page 2 of his Direct Testimony, this increase represents a 14.19 percent  
16 increase over the adjusted rate year revenue (excluding Pass-through revenue) at  
17 current rates.

18  
19 **Q. What revenue increase is the Division proposing for Pascoag?**

20 A. The Division is proposing a revenue requirement increase of \$381,122, or a 4.05  
21 percent increase over test year revenues. This increase represents a 12.16 percent  
22 increase over the adjusted rate year revenue (excluding Pass-through revenue) at  
23 current rates.

1 **III. REVENUE REQUIREMENT**

2 Background

3 **Q. When was Pascoag's last rate case?**

4 A. Pascoag had a general rate case in Docket No. 5134 that it filed on March 19, 2021,  
5 which resulted in Commission Order No. 24315 approving new rates for Pascoag  
6 effective January 1, 2022, and a revenue requirement of \$3,094,255.

7

8 **Q. What test year and rate year has Pascoag used?**

9 A. Pascoag witness Bebyn indicates at page 3 of his Direct Testimony that Pascoag used  
10 the test year ending December 31, 2023. Mr. Bebyn's Direct Testimony at page 6  
11 indicated that Pascoag is using a rate year ending December 31, 2025.

12 Pascoag Proposed Rate Year Revenue Requirement

13 **Q. What revenue requirement has Pascoag proposed in this proceeding?**

14 A. Pascoag Schedule DGB-RY-1 shows that the Company is proposing a Rate Year  
15 revenue requirement of \$3,579,989 at proposed rates, which is a \$444,918 increase  
16 over rate year revenue at current rates of \$3,135,071. These revenue amounts exclude  
17 Pass-through revenues.

18 Rate Year Revenues

19 **Q. What level of rate year revenue does Pascoag propose?**

20 A. As shown in Pascoag Schedule DGB-RY-1, Pascoag is proposing a rate year revenue  
21 of \$3,579,989 at proposed rates, not including Pass-through revenue. As described  
22 in Mr. Bebyn's Direct Testimony at page 7 and shown on his Schedule DGB-RY-2,  
23 Pascoag projects an amount of \$3,135,071 for Rate Year Revenue at current rates,

1 consisting of \$2,977,356 of operating revenue from electricity charges to ratepayers  
2 and \$157,715 of other revenue.

3

4 **Q. Please discuss Pascoag's revenue adjustments to base rate revenue that reflect**  
5 **adjustments from the test year to the rate year to eliminate Pass-through**  
6 **revenue.**

7 A. Pascoag eliminated Pass-through revenue (and the related pass-through costs)  
8 because those revenues are determined in separate proceedings. Pass-through  
9 revenue includes revenue for the recovery of purchased power and related costs. At  
10 page 6 of his Direct Testimony, Mr. Bebyn indicates that Pascoag filed its year-end  
11 report in Docket No. 23-42-EL in November to set rates for the Standard Offer,  
12 Transmission and Transition revenues. Because those revenues are being re-set by  
13 the filings made by Pascoag in Docket No. 23-42-EL, Mr. Bebyn eliminated the Pass-  
14 through revenue and the related costs from consideration in Pascoag's base rate  
15 calculation.

16

17 **Q. Does the Division agree with Pascoag's elimination of Pass-through revenue,**  
18 **and the related costs, from consideration in Pascoag's base rate calculation?**

19 A. Yes.

20

21 **Q. You previously mentioned that Pascoag projects an amount of \$3,135,071 for**  
22 **Rate Year Revenue at current rates. What is included in that amount?**

23 A. Pascoag's projected amount for Rate Year Revenue at current rates of \$3,135,071  
24 includes amounts for (1) \$2,406,806 of demand/distribution revenue for electricity

1 sales, (2) \$494,085 customer charge revenue, (3) \$29,248 for public street light  
2 revenue, (4) \$47,217 for private street light revenue and (5) \$157,715 for other  
3 revenue. PUD proposes operating revenue at current rates of \$2,977,356 and other  
4 revenue of \$157,715.

5  
6 **Q. What was the comparable test year recorded amount of other revenue?**

7 A. The test year amount of other revenue was \$404,186 as shown on PUD Schedule  
8 DGB-TY-1.

9  
10 **Q. What adjustments did PUD make to the recorded test year revenue?**

11 A. As shown on PUD Schedule DGB-TY-1, PUD removed \$220,492 for a non-  
12 operating grant. PUD also reduced the test year recorded amount of interest income  
13 of \$73,596 by \$25,979 to derive its proposed rate year amount of \$47,617. Mr.  
14 Bebyn's direct testimony at page 3 indicates that the adjustment to interest revenue  
15 removes interest income earned on monies held in restricted accounts required by the  
16 Commission that cover purchased power and the capital reserve.

17  
18 **Q. Is the Division proposing any adjustments to Pascoag's proposed Rate Year  
19 revenue at current rates?**

20 A. No. PUD's proposed amount of Rate Year revenue of \$3,135,071 has been accepted  
21 after review.

1           Rate Year Expenses

2   **Q.    What level of rate year expenses does Pascoag propose?**

3   A.    As shown on Pascoag Schedule DGB-RY-3 and discussed in the Direct Testimony  
4           of Pascoag witness Bebyn, Pascoag proposes total rate year expenses of \$3,527,083.

5

6   **Q.    In arriving at its proposed rate year expenses, did Pascoag remove expenses that  
7           are related to Pass-through revenue?**

8   A.    Yes. As described in Mr. Bebyn's Direct Testimony at pages 7-8, Pascoag eliminated  
9           the power supply and transmission expenses that are related to the Pass-through  
10          revenue.

11

12   **Q.    Does the Division agree with Pascoag's elimination of expenses that are related  
13          to Pass-through revenue?**

14   A.    Yes.

15

16   **Q.    Has the Division made any adjustments to Pascoag's proposed level of rate year  
17          expenses?**

18   A.    Yes. Adjustments to Pascoag's proposed level of rate year expenses are  
19          recommended for the following items:

- 20                   • Account 921.030, Dues and Memberships
- 21                   • Account 923.004, Outside Service-Consulting
- 22                   • Account 923.006, GNEF
- 23                   • Account 924.000, Property Insurance
- 24                   • Account 926.030, Schools and Seminars

- 1 • Account 930.230, Hazardous Waste
- 2 • Account 930.100, General Advertising
- 3 • Account 930.210, Misc. General Expense
- 4 • Account 930.220, Donations
- 5 • Account 593.010, Tree Trimming (Outside Contractor)

6 Account 921.030, Dues and Memberships

7 **Q. What Rate Year expense amount has PUD proposed for Dues and**  
8 **Memberships?**

9 A. As shown on Schedule DGB-RY-3, PUD has proposed an amount of \$14,000.

10

11 **Q. Do you agree with that amount?**

12 A. No. On page 12 of his Direct Testimony, PUD witness Bebyn states that the  
13 additional increase to the FY 2023 expense of \$5,286 is due to Pascoag's need to  
14 rejoin NEPPA for Safety Training and Line School. However, Schedule DGB-RY-9  
15 includes several expenses for NEPPA in Account 926.030, Schools and Seminars.  
16 Since NEPPA expenses of \$11,191 have been included in Account 926.030, Schools  
17 and Seminars, for account 921.030, Dues and Memberships, I used PUD's test year  
18 expense of \$5,286 as the rate year expense, which reduces PUD's proposed expense  
19 for account 921.030 by \$8,714 as shown on Schedule RCS-4.

20 Account 923.004, Outside Service-Consulting

21 **Q. What Rate Year expense amount has PUD proposed for Outside Service-**  
22 **Consulting?**

23 A. As shown on Schedule DGB-RY-3, PUD has proposed an amount of \$6,940.

1 **Q. Do you agree with that amount?**

2 A. No. PUD's proposed amount is based on a three-year average. However, the oldest  
3 year (FY2021) does not appear to be representative of recent experience.  
4 Consequently, I recommend using a two-year average (FY 2022 and FY 2023) of  
5 \$3,195 and \$2,400, respectively, which produces a Rate Year amount of \$2,797  
6 PUD's proposed amount of \$6,940 is reduced by \$4,143.

7 Account 923.006, GNEF

8 **Q. What Rate Year expense amount has PUD proposed for GNEF?**

9 A. As shown on Schedule DGB-RY-3, PUD has proposed an amount of \$1,751 based  
10 on a three-year average.

11

12 **Q. Do you agree with that amount?**

13 A. No. The amount in the most recent fiscal year of \$1,500 does not appear to require  
14 adjustment. PUD recorded the same amount, \$1,500, in this account in FY 2023 and  
15 in FY 2021. PUD's proposed amount of \$1,751 for the Rate Year is reduced by \$251.

16 Account 924.000, Property Insurance

17 **Q. What Rate Year expense amount has PUD proposed for Property Insurance?**

18 A. As shown on Schedules DGB-RY-3 and DGB-RY-8, PUD has proposed a Rate Year  
19 amount of \$70,612 for property insurance.

20

21 **Q. Do you agree with that amount?**

22 A. No. In its response to PUC 1-10, the Company provided invoices for the insurances  
23 included in this account. I have used the provided invoices to recalculate the Property

1 Insurance expense. As shown on Schedule RCS-7, I calculated a \$59,997 Property  
2 Insurance expense for PUD's electric utility.

3 PUD's proposed Rate Year amount of \$70,612 is based upon applying a 5%  
4 increase to its estimated interim year amount of \$67,249. As shown on PUD Schedule  
5 DGB-TY-2, page 3 of 4, Property Insurance expense decreased from FY 2021 to FY  
6 2022 indicating that this account does not increase by an inflation rate each year.  
7 Consequently, I did not apply an additional 5% increase to my calculated Rate Year  
8 amount of \$59,997. This adjustment reduces PUD's proposed expense overall for  
9 this account by \$10,615.

10

11 Account 926.030, Schools and Seminars

12 **Q. What Rate Year expense amount has PUD proposed for Schools and**  
13 **Conferences?**

14 A. As shown on Schedules DGB-RY-3 and DGB-RY-9, PUD has proposed a Rate Year  
15 amount of \$38,891.

16

17 **Q. Do you agree with that amount?**

18 A. No. The Rate Year amount proposed by PUD for this account is vastly higher than  
19 the \$9,371 and \$1,535 recorded in FY 2022 and FY 2023, respectively. Moreover, a  
20 review of the items listed on Schedule DGB-RY-9 reveals that PUD's proposed  
21 amount includes a number of items which PUD has not demonstrated are necessary  
22 for the provision of safe and reliable electricity service to its customers. I therefore  
23 recommend a Rate Year amount for this account of no more than \$30,391. This  
24 amount includes \$11,191 related to NEPPA. This reduces PUD's proposed expense

1 by \$8,500. As shown on Schedule RCS-8, costs for the following items are  
2 eliminated:

- 3 • DC Legislative Rally, \$3,000
- 4 • PURMA Annual Conference, \$1,500
- 5 • NEPPA Annual Conference, \$4,000

6 As shown on Schedule RCS-8, the Division's recommended allowed Rate  
7 Year amount of \$30,391 is comparable with PUD's actual FY 2021 expense amount  
8 of \$30,117.

9 Account 930.230, Hazardous Waste

10 **Q. What Rate Year expense amount has PUD proposed for Hazardous Waste?**

11 A. As shown on Schedule DGB-RY-3, PUD has proposed an amount of \$3,009 based  
12 on a three-year average.

13

14 **Q. Do you agree with that amount?**

15 A. No. As shown on Schedule DGB-TY-2, page 3 of 4, the expense has declined from  
16 the FY 2021 amount. The FY 2022 amount is lower than the FY 2021 amount and  
17 the FY 2023 amount is lower than the FY 2022 amount. Consequently, the test year  
18 amount of \$1,798 is being used for the Rate Year. This reduces PUD's proposed  
19 expense for this account by \$1,211, as shown on Schedule RCS-9.

20 Account 930.100, General Advertising

21 **Q. What Rate Year expense amount has PUD proposed for General Advertising?**

22 A. As shown on Schedule DGB-RY-3, PUD has proposed an amount of \$476.

1 **Q. Do you agree with that amount?**

2 A. No. As shown on Schedule DGB-TY-2, page 4, PUD did not have any General  
3 Advertising expense in either FY 2022 or FY 2023 and has not demonstrated that it  
4 would need such expense in the Rate Year. Consequently, I have eliminated PUD's  
5 proposed Rate Year amount for this account and held the expense at the zero amounts  
6 for FY 2022 and FY 2023. This reduces PUD's proposed expense by \$476.

7 Account 930.210, Misc. General Expense

8 **Q. What Rate Year expense amount has PUD proposed for Misc. General**  
9 **Expenses?**

10 A. As shown on Schedule DGB-RY-3, PUD has proposed an amount of \$98,659.

11

12 **Q. Do you agree with that amount?**

13 A. No. I recommend using a three-year average amount of \$81,845 for this account.  
14 This reduces PUD's proposed expense by \$16,814, as shown on Schedule RCS-11.

15 Account 930.220, Donations

16 **Q. What Rate Year expense amount has PUD proposed for Donations?**

17 A. As shown on Schedule DGB-RY-3, PUD has proposed an amount of \$1,300.

18

19 **Q. Do you agree with that amount?**

20 A. No. I recommend using a three-year average amount of \$733 for this account. This  
21 reduces PUD's proposed expense by \$567, as shown on Schedule RCS-12.

1 Account 593.010, Tree Trimming (Outside Contractor) Expense

2 **Q. What has PUD proposed for Tree Trimming expense?**

3 A. As shown on Schedule DGB-RY-10, PUD has proposed \$196,563, which is a  
4 substantial \$42,440 increase over the test year amount of \$154,123. At page 15 of  
5 his Direct Testimony, PUD witness Bebyn states that the Company’s proposed  
6 amount for tree trimming is based on “a three-year average with an inflator on the  
7 contract rates while maintaining the original 925 service hours.” He states that: “The  
8 rate year expense for Tree Trimming will be \$196,563.”

9  
10 **Q. What explanation has PUD provided for the need to increase tree trimming?**

11 A. PUD’s response to PUC 1-7, provided the following explanation:

12 The district was allowed \$155,000 in the last rate case which gave us  
13 925 hours of trimming at a rate of \$167.50 per hour or about 23 weeks  
14 of trimming. The actual price on the contract in the first year was  
15 \$162.50 (per hour, for 2 personnel, chipper and bucket truck). Each  
16 year the contract increased by \$12.50 per hour, so in year two we only  
17 received 22 weeks of trimming and in year three that was reduced to  
18 21 weeks.

19 For this rate filing we estimated an additional \$12.50 per hour on the  
20 rate over the next three years using the 925 hours or 23 weeks as a  
21 guide. We then took the average of the three years and asked to  
22 increase the line item to \$196,563 for the rate year 2025.

23 Our current contract is good through 2024, so we are in the process of  
24 creating an RFP for Tree Trimming.

25 Please see the current contract with the pricing for 2022-2024.  
26

27 **Q. Are you proposing an adjustment to PUD’s requested tree trimming expense?**

28 A. Yes. PUD’s proposed 2025 Rate Year amount is based on an average of projected  
29 amounts for FY 2025, FY 2026 and FY 2027. PUD’s response to PUC 1-7 has  
30 indicated that the Company does not have a contract for those years yet. In PUD’s

1 last rate case, an amount of \$155,000 was used. I recommend using PUD's estimated  
2 amount for FY 2025, but not including the Company's projected escalations for FY  
3 2026 and FY 2027, which appear to be speculative at this time. Using the \$185,000  
4 amount for FY 2025 provides for an estimated 925 hours of trimming at an hourly  
5 contractor cost of \$200 per hour. This adjustment reduces PUD's proposed expense  
6 by \$11,563, as shown on Schedule RCS-13.

7 Account 928.000, Rate Case Expense

8 **Q. What has PUD proposed for Rate Case expense?**

9 A. As shown on Schedule DGB-RY-11, PUD has proposed a total amount of \$100,000,  
10 amortized over three years, for an annual expense amount of \$33,333.

11

12 **Q. Has PUD stated when it anticipates filing its next rate case?**

13 A. Yes. PUD's response to DIV 1-13 states that:

14 PUD would plan on filing its next rate case in three years unless there  
15 are unforeseen circumstances.

16

17 **Q. Are you recommending an adjustment for Rate Case Expense?**

18 A. Not at this time. PUD's last rate increase was from Docket No. 5134 and used a Rate  
19 Year ending December 31, 2022, which is three years from the Company's requested  
20 increase for the new rates to be determined in the Company's current rate case, so a  
21 three-year period for normalizing the rate case expense appears reasonable for PUD  
22 in the current case.

1 **Q. Should the PUD's estimated rate case expense amount be updated to actual at**  
2 **the end of this rate case?**

3 A. Yes. I understand the Commission's practice is generally for utilities to update their  
4 rate case expense at the end of the case, so the actual amount can be reflected. PUD  
5 should provide an updated amount of its actual rate case expense, and the Company's  
6 assumed amount can be updated to actual, for purposes of developing the Company's  
7 final revenue requirement.

8 Work Force and Payroll

9 **Q. How many employees does PUD have in its Electric Department?**

10 A. PUD's response to DIV 1-15 states that as of June 30, 2024, PUD had 14 employees  
11 in its Electric Department.

12

13 **Q. Are the costs of PUD's work force allocated between its electric and water**  
14 **utilities?**

15 A. Yes. PUD's response to PUC 1-2 provides the following explanation of the General  
16 Manager's allocation:

17 The General Manager has a time split of 16 % water and 84 % electric.  
18 The water department is not regulated and requires much less time to  
19 reconcile. Much of the reporting requirements are done by the new  
20 water superintendent with some oversight by the General Manager.  
21 We eliminated the Assistant General Manager position and replaced  
22 that position with the Electric Superintendent.

23 Additionally, PUD's response to PUC 1-3 provides the following explanation for  
24 allocations applied to other members of its work force and how those are determined:

25 The percentages for electric and water are similar to the last rate case.  
26 The District bases this allocation upon the total number of customers.  
27 As of the end of 2023 there are 4,964 customers in electric and 1,135  
28 customers in water. Which equates to an 81% electric and 19% water.

1 The District has kept the split at 80/20 spit for this filing. The property  
2 insurance is based on assets and has a spit of 71% water / 29% electric  
3 based on the previous rate filing.

4 During the budget meetings each year, the time for each position is  
5 determined based on projects and daily processes. Many of the  
6 processes that are done in the office are performed together for both  
7 water and electric. It would be very difficult to keep a timesheet. The  
8 District creates an administrative transfer sheet as seen in schedule  
9 DGB-RY-7 and we book the entry to the general ledger on a monthly  
10 basis. Two of our customer service representatives are allocated 10%  
11 water/ 90% electric. They spend their time process payments, taking  
12 care of walk-in customers, processing applications, answering phones  
13 and processing customer bills. They have seven billing cycles and  
14 only one the cycles are for water. The turnover of customers is far less  
15 in water because many of the properties are rental, and the water  
16 remains in the landlord's name. The head clerk is responsible for  
17 electric disconnections and only spends five percent of her time on  
18 water. The General Manager allocations are listed in the previous  
19 question. The Manager of Finance and the Administrative Supervisor  
20 have time splits of 85% electric/ 15% water. The Human Resource  
21 Coordinator spends 10% water/ 90 % electric, she has two employees  
22 in water and sixteen employees in electric. The project Coordinator  
23 who also takes care of accounts payable invoices spends 20% water/  
24 80% electric.

25

26 **Q. Does it appear that the PUD's work force is undergoing changes, including a**  
27 **number of recent job vacancies, which are affecting PUD's staffing?**

28 A. Yes. As explained in PUD's response to PUC 1-6:

29

30 The current General Manager is retiring at the end of June and  
31 William Guertin will be promoted to General Manager as of July 1,  
32 2024. He will start at the entry level of compensation for that position.

33 Additionally, concerning the efforts by PUD to fill positions that were  
34 unfilled as of May 1, 2024, Mr. Guertin's response to PUC 1-11 states as follows:

35 I can explain in detail, the personnel switch and the new roles that  
36 existing employees will all assume effective July 1, 2024, listed in  
37 Schedule DBG-4a. Unfortunately, on June 28, we are losing two  
38 valuable employees, Mr. Kirkwood, General Manager/CEO, and Gary  
39 Kimatian, First Class Lineman. Mr. Guertin will assume duties as  
40 General Manager/CEO and his former position of Assistant General  
41 Manager will be eliminated. The position of Electrical Superintendent

1 will be created and Mr. Piccardi who is our current Line Foreman will  
2 assume that role. The Line Foreman position will be filled internally  
3 by Mr. Derby, thus creating two vacancies within Lineman 1st Class  
4 A positions.

5 In anticipation of these possible changes, Pascoag trained and  
6 qualified an employee who can function in dual roles, with knowledge  
7 of meters and substations as well as training to become a Lineman.  
8 This individual will fill Mr. Kimatian's position, but he will be  
9 reclassified from System Technician to Lineman 3rd Class B. He has  
10 agreed to perform dual roles while he attends the 4-year Lineman  
11 apprenticeship school.

12 It is Pascoag's intention, to publish vacancy notices for two positions  
13 at the end of this year. Those positions would be for an apprentice  
14 lineman, and a utility worker.

15

16 **Q. Are you adjusting PUD's proposed payroll and benefit expense at this time?**

17 A. No. However, if it becomes apparent during the course of this proceeding that PUD  
18 will be unable to fill all vacant positions, an appropriate adjustment to payroll,  
19 benefits and payroll taxes may need to be made.

20 AMI Upgrade and Increased Expense

21 **Q. Has PUD proposed increased expenses for AMI?**

22 A. Yes. On PUD Schedule DGB-RY-4, an additional amount of \$42,000 is listed for  
23 AMI recurring expenses. At page 11 of his Direct Testimony, PUD witness Bebyn  
24 states that: "The rate year amount reflects the costs of implementing the AMI project.  
25 The rate year expense for computer services will be \$140,823." The PUD's capital  
26 plan, which does not directly affect PUD's revenue requirement in the current case,  
27 also appears to include amounts related to the AMI upgrade.

1 **Q. Has PUD provided additional explanations for the need for the AMI upgrade,**  
2 **benefits of the upgrade, and how PUD would address the event if the project**  
3 **exceeds budget?**

4 A. Yes. PUD's response to PUC 1-18 provides explanations for those items.

6 **Q. Are you recommending any adjustment to PUD's proposed AMI costs?**

7 A. No adjustment is being recommended for the PUD's AMI costs. Based on the  
8 explanations provided in PUD's responses to discovery, such as PUC 1-18, it appears  
9 that PUD's existing meters may be approaching the end of their useful life and  
10 implementing AMI could have benefits to the Company and to its customers.

11 Operating Reserve

12 **Q. Have you made any changes to the Operating Reserve?**

13 A. Yes. As shown on Exhibit RCS-2, Schedule RCS-1, Column H, Line 3, I have  
14 recalculated the Operating Reserve to be \$51,963 instead of \$52,906, which was  
15 proposed by the Company.

16

17 **IV. RATE DESIGN**

18 General Rate Design Principles

19 **Q. What general rate design principles has Pascoag stated that it has applied?**

20 A. On page 16 of Mr. Bebyn's testimony, Mr. Bebyn indicated that he is proposing to  
21 implement a modified across-the-board increase. In Pascoag's last filing (Docket No.  
22 5134), Pascoag made significant changes to the overall rate design which were agreed

1 upon in a Settlement Agreement. Pascoag is not proposing additional changes to its  
2 rate design.

3

4 **Q. Has the Division utilized those same principles?**

5 A. Yes. Using a modified across-the-board increase approach is reasonable in the  
6 context of the current PUD rate case.

7 Revenue Requirement to Be Recovered in Base Rates

8 **Q. What amount of base rate revenue requirement did Pascoag use for its proposed  
9 rate design?**

10 A. As shown on Schedule DGB-RD-1, Pascoag used a \$3,579,985 revenue requirement  
11 for its proposed rate design.

12

13 **Q. Did Pascoag exempt certain rates from its proposed rate increase?**

14 A. Yes. Pascoag proposes no increase for the monthly customer charge rates or for LED  
15 street lighting rates. Pascoag proposes a 18.34 % increase to the rates that would be  
16 getting a rate increase.

17

18 **Q. What amount of required base rate revenue did you use in developing the  
19 proposed rate design for Pascoag?**

20 A. I used the Division's adjusted amount of revenue requirement of \$3,516,193.

21

22 **Q. Have you attached an Exhibit showing the new base rates for PUD electric  
23 service that you developed using that adjusted amount of revenue requirement?**

24 A. Yes. Exhibit RCS-3 which presents a summary of proposed rate design for Pascoag.

1 **Q. Did you apply the rate increase to the same rate categories on Exhibit RCS-3**  
2 **that PUD applied on its Schedule DGB-RD-1?**

3 A. Yes.

4

5 **Q. What percentage increase did you apply to those rates?**

6 A. As shown on Exhibit RCS-3, I applied an across-the-board increase of 15.71% to  
7 those rates. This compares with Pascoag's application of an 18.34% increase to those  
8 rates.

9

10 **V. TERMS AND CONDITIONS**

11 **Q. What changes to Terms and Conditions has Pascoag proposed?**

12 A. As described by PUD witness Bebyn on page 17 of his direct testimony, PUD is  
13 proposing a change to the Discontinuance of Service section on page 5 of its Terms  
14 and Conditions to update the fees to current costs. Mr. Bebyn characterizes this as a  
15 minor change.

16

17 **Q. Does the Division agree with that PUD-proposed change?**

18 A. Yes.

19

20 **Q. Does this complete your direct testimony?**

21 A. Yes, it does.

**Exhibit RCS-1**  
**QUALIFICATIONS OF RALPH C. SMITH**

**Accomplishments**

Mr. Smith's professional credentials include being a Certified Financial Planner™ professional, a Certified Rate of Return Analyst, a licensed Certified Public Accountant and attorney. He functions as project manager on consulting projects involving utility regulation, regulatory policy and ratemaking and utility management. His involvement in public utility regulation has included project management and in-depth analyses of numerous issues involving telephone, electric, gas, and water and sewer utilities.

Mr. Smith has performed work in the field of utility regulation on behalf of industry, public service commission staffs, state attorney generals, municipalities, and consumer groups concerning regulatory matters before regulatory agencies in Alabama, Alaska, Arizona, Arkansas, Barbados, California, Connecticut, Delaware, Florida, Georgia, Hawaii, Illinois, Indiana, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, New Jersey, New Mexico, New York, Nevada, North Carolina, North Dakota, Ohio, Oregon, Pennsylvania, Puerto Rico, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia, Washington, Washington DC, West Virginia, Canada, Federal Energy Regulatory Commission and various state and federal courts of law. He has presented expert testimony in regulatory hearings on behalf of utility commission staffs and intervenors on several occasions.

Project manager in Larkin & Associates' review, on behalf of the Georgia Commission Staff, of the budget and planning activities of Georgia Power Company; supervised 13 professionals; coordinated over 200 interviews with Company budget center managers and executives; organized and edited voluminous audit report; presented testimony before the Commission. Functional areas covered included fossil plant O&M, headquarters and district operations, internal audit, legal, affiliated transactions, and responsibility reporting. All of our findings and recommendations were accepted by the Commission.

Key team member in the firm's management audit of the Anchorage Water and Wastewater Utility on behalf of the Alaska Commission Staff, which assessed the effectiveness of the Utility's operations in several areas; responsible for in-depth investigation and report writing in areas involving information systems, finance and accounting, affiliated relationships and transactions, and use of outside contractors. Testified before the Alaska Commission concerning certain areas of the audit report. AWWU concurred with each of Mr. Smith's 40 plus recommendations for improvement.

Co-consultant in the analysis of the issues surrounding gas transportation performed for the law firm of Cravath, Swaine & Moore in conjunction with the case of Reynolds Metals Co. vs. the Columbia Gas System, Inc.; drafted in-depth report concerning the regulatory treatment at both state and federal levels of issues such as flexible pricing and mandatory gas transportation.

Lead consultant and expert witness in the analysis of the rate increase request of the City of Austin - Electric Utility on behalf of the residential consumers. Among the numerous ratemaking issues addressed were the economies of the Utility's employment of outside services; provided both written and oral testimony outlining recommendations and their bases. Most of Mr. Smith's recommendations were adopted by the City Council and Utility in a settlement.

Key team member performing an analysis of the rate stabilization plan submitted by the Southern Bell Telephone & Telegraph Company to the Florida PSC; performed comprehensive analysis of the Company's projections and budgets which were used as the basis for establishing rates.

Lead consultant in analyzing Southwestern Bell Telephone separations in Missouri; sponsored the complex technical analysis and calculations upon which the firm's testimony in that case was based. He has also assisted in analyzing changes in depreciation methodology for setting telephone rates.

Lead consultant in the review of gas cost recovery reconciliation applications of Michigan Gas Utilities Company, Michigan Consolidated Gas Company, and Consumers Power Company. Drafted recommendations regarding the appropriate rate of interest to be applied to any over or under collections and the proper procedures and allocation methodology to be used to distribute any refunds to customer classes.

Lead consultant in the review of Consumers Power Company's gas cost recovery refund plan. Addressed appropriate interest rate and compounding procedures and proper allocation methodology.

Project manager in the review of the request by Central Maine Power Company for an increase in rates. The major area addressed was the propriety of the Company's ratemaking attrition adjustment in relation to its corporate budgets and projections.

Project manager in an engagement designed to address the impacts of the Tax Reform Act of 1986 on gas distribution utility operations of the Northern States Power Company. Analyzed the reduction in the corporate tax rate, uncollectibles reserve, ACRS, unbilled revenues, customer advances, CIAC, and timing of TRA-related impacts associated with the Company's tax liability.

Project manager and expert witness in the determination of the impacts of the Tax Reform Act of 1986 on the operations of Connecticut Natural Gas Company on behalf of the Connecticut Department of Public Utility Control - Prosecutorial Division, Connecticut Attorney General, and Connecticut Department of Consumer Counsel.

Lead Consultant for The Minnesota Department of Public Service ("DPS") to review the Minnesota Incentive Plan ("Incentive Plan") proposal presented by Northwestern Bell Telephone Company ("NWB") doing business as U S West Communications ("USWC"). Objective was to express an opinion as to whether current rates addressed by the plan were appropriate from a Minnesota intrastate revenue requirements and accounting perspective, and to assist in developing recommended modifications to NWB's proposed Plan.

Performed a variety of analytical and review tasks related to our work effort on this project. Obtained and reviewed data and performed other procedures as necessary (1) to obtain an understanding of the Company's Incentive Plan filing package as it relates to rate base, operating income, revenue requirements, and plan operation, and (2) to formulate an opinion concerning the reasonableness of current rates and of amounts included within the Company's Incentive Plan filing. These procedures included requesting and reviewing extensive discovery, visiting the Company's offices to review data, issuing follow-up information requests in many instances, telephone and on-site discussions with Company representatives, and frequent discussions with counsel and DPS Staff assigned to the project.

Lead Consultant in the regulatory analysis of Jersey Central Power & Light Company for the Department of the Public Advocate, Division of Rate Counsel. Tasks performed included on-site review and audit of Company, identification and analysis of specific issues, preparation of data requests, testimony, and cross examination questions. Testified in Hearings.

Assisted the NARUC Committee on Management Analysis with drafting the Consultant Standards for Management Audits.

Presented training seminars covering public utility accounting, tax reform, ratemaking, affiliated transaction auditing, rate case management, and regulatory policy in Maine, Georgia, Kentucky, and Pennsylvania. Seminars were presented to commission staffs and consumer interest groups.

### Previous Positions

With Larkin, Chapski and Co., the predecessor firm to Larkin & Associates, was involved primarily in utility regulatory consulting, and also in tax planning and tax research for businesses and individuals, tax return preparation and review, and independent audit, review and preparation of financial statements.

Installed computerized accounting system for a realty management firm.

### Education

Bachelor of Science in Administration in Accounting, with distinction, University of Michigan, Dearborn, 1979.

Master of Science in Taxation, Walsh College, Michigan, 1981. Master's thesis dealt with investment tax credit and property tax on various assets.

Juris Doctor, cum laude, Wayne State University Law School, Detroit, Michigan, 1986. Recipient of American Jurisprudence Award for academic excellence.

Continuing education required to maintain CPA license and CFP® certificate.

Passed all parts of CPA examination in first sitting, 1979. Received CPA certificate in 1981 and Certified Financial Planning certificate in 1983. Admitted to Michigan and Federal bars in 1986.

Michigan Bar Association.

American Bar Association, sections on public utility law and taxation.

Partial list of utility cases participated in:

79-228-EL-FAC	Cincinnati Gas & Electric Company (Ohio PUC)
79-231-EL-FAC	Cleveland Electric Illuminating Company (Ohio PUC)
79-535-EL-AIR	East Ohio Gas Company (Ohio PUC)
80-235-EL-FAC	Ohio Edison Company (Ohio PUC)
80-240-EL-FAC	Cleveland Electric Illuminating Company (Ohio PUC)
U-1933	Tucson Electric Power Company (Arizona Corp. Commission)
U-6794	Michigan Consolidated Gas Co. --16 Refunds (Michigan PSC)
81-0035TP	Southern Bell Telephone Company (Florida PSC)
81-0095TP	General Telephone Company of Florida (Florida PSC)
81-308-EL-EFC	Dayton Power & Light Co.- Fuel Adjustment Clause (Ohio PUC)
810136-EU	Gulf Power Company (Florida PSC)
GR-81-342	Northern States Power Co. -- E-002/Minnesota (Minnesota PUC)
Tr-81-208	Southwestern Bell Telephone Company (Missouri PSC))
U-6949	Detroit Edison Company (Michigan PSC)
8400	East Kentucky Power Cooperative, Inc. (Kentucky PSC)
18328	Alabama Gas Corporation (Alabama PSC)
18416	Alabama Power Company (Alabama PSC)
820100-EU	Florida Power Corporation (Florida PSC)
8624	Kentucky Utilities (Kentucky PSC)
8648	East Kentucky Power Cooperative, Inc. (Kentucky PSC)
U-7236	Detroit Edison - Burlington Northern Refund (Michigan PSC)
U6633-R	Detroit Edison - MRCS Program (Michigan PSC)
U-6797-R	Consumers Power Company -MRCS Program (Michigan PSC)
U-5510-R	Consumers Power Company - Energy conservation Finance Program (Michigan PSC)
82-240E	South Carolina Electric & Gas Company (South Carolina PSC)
7350	Generic Working Capital Hearing (Michigan PSC)
RH-1-83	Westcoast Transmission Co., (National Energy Board of Canada)
820294-TP	Southern Bell Telephone & Telegraph Co. (Florida PSC)
82-165-EL-EFC (Subfile A)	Toledo Edison Company(Ohio PUC)
82-168-EL-EFC	Cleveland Electric Illuminating Company (Ohio PUC)
830012-EU	Tampa Electric Company (Florida PSC)
U-7065	The Detroit Edison Company - Fermi II (Michigan PSC)
8738	Columbia Gas of Kentucky, Inc. (Kentucky PSC)
ER-83-206	Arkansas Power & Light Company (Missouri PSC)
U-4758	The Detroit Edison Company – Refunds (Michigan PSC)
8836	Kentucky American Water Company (Kentucky PSC)
8839	Western Kentucky Gas Company (Kentucky PSC)
83-07-15	Connecticut Light & Power Co. (Connecticut DPU)
81-0485-WS	Palm Coast Utility Corporation (Florida PSC)
U-7650	Consumers Power Co. (Michigan PSC)
83-662	Continental Telephone Company of California, (Nevada PSC)
U-6488-R	Detroit Edison Co., FAC & PIPAC Reconciliation (Michigan PSC)
U-15684	Louisiana Power & Light Company (Louisiana PSC)
7395 & U-7397	Campaign Ballot Proposals (Michigan PSC)
820013-WS	Seacoast Utilities (Florida PSC)
U-7660	Detroit Edison Company (Michigan PSC)
83-1039	CP National Corporation (Nevada PSC)
U-7802	Michigan Gas Utilities Company (Michigan PSC)
83-1226	Sierra Pacific Power Company (Nevada PSC)
830465-EI	Florida Power & Light Company (Florida PSC)
U-7777	Michigan Consolidated Gas Company (Michigan PSC)
U-7779	Consumers Power Company (Michigan PSC)

U-7480-R	Michigan Consolidated Gas Company (Michigan PSC)
U-7488-R	Consumers Power Company – Gas (Michigan PSC)
U-7484-R	Michigan Gas Utilities Company (Michigan PSC)
U-7550-R	Detroit Edison Company (Michigan PSC)
U-7477-R	Indiana & Michigan Electric Company (Michigan PSC)
18978	Continental Telephone Co. of the South Alabama (Alabama PSC)
R-842583	Duquesne Light Company (Pennsylvania PUC)
R-842740	Pennsylvania Power Company (Pennsylvania PUC)
850050-EI	Tampa Electric Company (Florida PSC)
16091	Louisiana Power & Light Company (Louisiana PSC)
19297	Continental Telephone Co. of the South Alabama (Alabama PSC)
76-18788AA	
&76-18793AA	
85-53476AA	
& 85-534785AA	
U-8091/U-8239	Detroit Edison - Refund - Appeal of U-4807 (Ingham County, Michigan Circuit Court)
TR-85-179	
85-212	Detroit Edison Refund - Appeal of U-4758 (Ingham County, Michigan Circuit Court)
ER-85646001	Consumers Power Company - Gas Refunds (Michigan PSC)
& ER-85647001	United Telephone Company of Missouri (Missouri PSC)
850782-EI & 850783-EI	Central Maine Power Company (Maine PSC)
R-860378	
R-850267	New England Power Company (FERC)
851007-WU & 840419-SU	Florida Power & Light Company (Florida PSC)
G-002/GR-86-160	Duquesne Light Company (Pennsylvania PUC)
7195 (Interim)	Pennsylvania Power Company (Pennsylvania PUC)
87-01-03	Florida Cities Water Company (Florida PSC)
87-01-02	Northern States Power Company (Minnesota PSC)
	Gulf States Utilities Company (Texas PUC)
	Connecticut Natural Gas Company (Connecticut PUC))
	Southern New England Telephone Company (Connecticut Department of Public Utility Control)
3673-	Georgia Power Company (Georgia PSC)
29484	Long Island Lighting Co. (New York Dept. of Public Service)
U-8924	Consumers Power Company – Gas (Michigan PSC)
Docket No. 1	Austin Electric Utility (City of Austin, Texas)
Docket E-2, Sub 527	Carolina Power & Light Company (North Carolina PUC)
U-87-47	Anchorage Water and Wastewater Utility (Alaska PUC)
870853	Pennsylvania Gas and Water Company (Pennsylvania PUC)
880069	Southern Bell Telephone Company (Florida PSC)
U-1954-88-102	
& E-1032-88-102	
89-0033	Citizens Utilities Rural Company, Inc. & Citizens Utilities Company, Kingman Telephone Division (Arizona CC)
U-89-2688-T	Illinois Bell Telephone Company (Illinois CC)
R-891364	Puget Sound Power & Light Company (Washington UTC))
F.C. 889	Philadelphia Electric Company (Pennsylvania PUC)
Case No. 88/546	Potomac Electric Power Company (District of Columbia PSC)
	Niagara Mohawk Power Corporation, et al Plaintiffs, v. Gulf+Western, Inc. et al, defendants (Supreme Court County of Onondaga, State of New York)
87-11628	Duquesne Light Company, et al, plaintiffs, against Gulf+Western, Inc. et al, defendants (Court of the Common Pleas of Allegheny County, Pennsylvania Civil Division)
	Florida Power & Light Company (Florida PSC)
890319-EI	Gulf Power Company (Florida PSC)
891345-EI	Jersey Central Power & Light Company (BPU)
ER 8811 0912J	Hawaiian Electric Company (Hawaii PUCs)
6531	

R-901595	Equitable Gas Company (Pennsylvania Consumer Counsel)
90-10	Artesian Water Company (Delaware PSC)
89-12-05	Southern New England Telephone Company (Connecticut PUC)
900329-WS	Southern States Utilities, Inc. (Florida PSC)
90-12-018	Southern California Edison Company (California PUC)
90-E-1185	Long Island Lighting Company (New York DPS)
R-911966	Pennsylvania Gas & Water Company (Pennsylvania PUC)
I.90-07-037, Phase II	(Investigation of OPEBs) Department of the Navy and all Other Federal Executive Agencies (California PUC)
U-1551-90-322	Southwest Gas Corporation (Arizona CC)
U-1656-91-134	Sun City Water Company (Arizona RUCO)
U-2013-91-133	Havasu Water Company (Arizona RUCO)
91-174	Central Maine Power Company (Department of the Navy and all Other Federal Executive Agencies)
U-1551-89-102 & U-1551-89-103	Southwest Gas Corporation - Rebuttal and PGA Audit (Arizona Corporation Commission)
Docket No. 6998 TC-91-040A and TC-91-040B	Hawaiian Electric Company (Hawaii PUC)
9911030-WS & 911-67-WS	Intrastate Access Charge Methodology, Pool and Rates Local Exchange Carriers Association and South Dakota Independent Telephone Coalition General Development Utilities - Port Malabar and West Coast Divisions (Florida PSC)
U-91-091	Anchorage Telephone Utility (Alaska PUC)
922180	The Peoples Natural Gas Company (Pennsylvania PUC)
7233 and 7243	Hawaiian Nonpension Postretirement Benefits (Hawaiian PUC)
R-00922314 & M-920313C006	Metropolitan Edison Company (Pennsylvania PUC)
R00922428	Pennsylvania American Water Company (Pennsylvania PUC)
E-1032-92-083 & U-1656-92-183	Citizens Utilities Company, Agua Fria Water Division (Arizona Corporation Commission)
92-09-19	Southern New England Telephone Company (Connecticut PUC)
E-1032-92-073	Citizens Utilities Company (Electric Division), (Arizona CC)
UE-92-1262	Puget Sound Power and Light Company (Washington UTC)
92-345	Central Maine Power Company (Maine PUC)
R-932667	Pennsylvania Gas & Water Company (Pennsylvania PUC)
U-93-60	Matanuska Telephone Association, Inc. (Alaska PUC)
U-93-50	Anchorage Telephone Utility (Alaska PUC)
U-93-64	PTI Communications (Alaska PUC)
7700	Hawaiian Electric Company, Inc. (Hawaii PUC)
E-1032-93-111 & U-1032-93-193	Citizens Utilities Company - Gas Division (Arizona Corporation Commission)
R-00932670	Pennsylvania American Water Company (Pennsylvania PUC)
U-1514-93-169/ E-1032-93-169	Sale of Assets CC&N from Contel of the West, Inc. to Citizens Utilities Company (Arizona Corporation Commission)
7766	Hawaiian Electric Company, Inc. (Hawaii PUC)
93-2006- GA-AIR	The East Ohio Gas Company (Ohio PUC)
94-E-0334	Consolidated Edison Company (New York DPS)
94-0270	Inter-State Water Company (Illinois Commerce Commission)
94-0097	Citizens Utilities Company, Kauai Electric Division (Hawaii PUC)
PU-314-94-688	Application for Transfer of Local Exchanges (North Dakota PSC)
94-12-005-Phase I	Pacific Gas & Electric Company (California PUC)
R-953297	UGI Utilities, Inc. - Gas Division (Pennsylvania PUC)

95-03-01	Southern New England Telephone Company (Connecticut PUC)
95-0342	Consumer Illinois Water, Kankakee Water District (Illinois CC)
94-996-EL-AIR	Ohio Power Company (Ohio PUC)
95-1000-E	South Carolina Electric & Gas Company (South Carolina PSC)
Non-Docketed	Citizens Utility Company - Arizona Telephone Operations Staff Investigation (Arizona Corporation Commission)
E-1032-95-473	Citizens Utility Co. - Northern Arizona Gas Division (Arizona CC)
E-1032-95-433	Citizens Utility Co. - Arizona Electric Division (Arizona CC) Collaborative Ratemaking Process Columbia Gas of Pennsylvania (Pennsylvania PUC)
GR-96-285	Missouri Gas Energy (Missouri PSC)
94-10-45	Southern New England Telephone Company (Connecticut PUC)
A.96-08-001 et al.	California Utilities' Applications to Identify Sunk Costs of Non-Nuclear Generation Assets, & Transition Costs for Electric Utility Restructuring, & Consolidated Proceedings (California PUC)
96-324	Bell Atlantic - Delaware, Inc. (Delaware PSC)
96-08-070, et al.	Pacific Gas & Electric Co., Southern California Edison Co. and San Diego Gas & Electric Company (California PUC)
97-05-12	Connecticut Light & Power (Connecticut PUC)
R-00973953	Application of PECO Energy Company for Approval of its Restructuring Plan Under Section 2806 of the Public Utility Code (Pennsylvania PUC)
97-65	Application of Delmarva Power & Light Co. for Application of a Cost Accounting Manual and a Code of Conduct (Delaware PSC)
16705	Entergy Gulf States, Inc. (Cities Steering Committee)
E-1072-97-067	Southwestern Telephone Co. (Arizona Corporation Commission)
Non-Docketed	Delaware - Estimate Impact of Universal Services Issues Staff Investigation (Delaware PSC)
PU-314-97-12	US West Communications, Inc. Cost Studies (North Dakota PSC)
97-0351	Consumer Illinois Water Company (Illinois CC)
97-8001	Investigation of Issues to be Considered as a Result of Restructuring of Electric Industry (Nevada PSC)
U-0000-94-165	Generic Docket to Consider Competition in the Provision of Retail Electric Service (Arizona Corporation Commission)
98-05-006-Phase I	San Diego Gas & Electric Co., Section 386 costs (California PUC)
9355-U	Georgia Power Company Rate Case (Georgia PUC)
97-12-020 - Phase I	Pacific Gas & Electric Company (California PUC)
U-98-56, U-98-60,	
U-98-65, U-98-67	Investigation of 1998 Intrastate Access charge filings (Alaska PUC)
U-99-66, U-99-65,	
U-99-56, U-99-52	Investigation of 1999 Intrastate Access Charge filing (Alaska PUC)
Phase II of	
97-SCCC-149-GIT	Southwestern Bell Telephone Company Cost Studies (Kansas CC)
PU-314-97-465	US West Universal Service Cost Model (North Dakota PSC)
Non-docketed	Bell Atlantic - Delaware, Inc., Review of New Telecomm. Assistance and Tariff Filings (Delaware PSC)
Contract Dispute	City of Zeeland, MI - Water Contract with the City of Holland, MI (Before an arbitration panel)
Non-docketed Project	City of Danville, IL - Valuation of Water System (Danville, IL)
Non-docketed Project	Village of University Park, IL - Valuation of Water and Sewer System (Village of University Park, Illinois)
E-1032-95-417	Citizens Utility Co., Maricopa Water/Wastewater Companies et al. (Arizona Corporation Commission)
T-1051B-99-0497	Proposed Merger of the Parent Corporation of Qwest Communications Corporation, LCI International Telecom Corp., and US West Communications, Inc. (Arizona CC)
T-01051B-99-0105	US West Communications, Inc. Rate Case (Arizona CC)

A00-07-043	Pacific Gas & Electric - 2001 Attrition (California PUC)
T-01051B-99-0499	US West/Quest Broadband Asset Transfer (Arizona CC)
99-419/420	US West, Inc. Toll and Access Rebalancing (North Dakota PSC)
PU314-99-119	US West, Inc. Residential Rate Increase and Cost Study Review (North Dakota PSC)
98-0252	Ameritech - Illinois, Review of Alternative Regulation Plan (Illinois CUB)
00-108	Delmarva Billing System Investigation (Delaware PSC)
U-00-28	Matanuska Telephone Association (Alaska PUC)
Non-Docketed	Management Audit and Market Power Mitigation Analysis of the Merged Gas System Operation of Pacific Enterprises and Enova Corporation (California PUC)
00-11-038	Southern California Edison (California PUC)
00-11-056	Pacific Gas & Electric (California PUC)
00-10-028	The Utility Reform Network for Modification of Resolution E-3527 (California PUC)
98-479	Delmarva Power & Light Application for Approval of its Electric and Fuel Adjustments Costs (Delaware PSC)
99-457	Delaware Electric Cooperative Restructuring Filing (Delaware PSC)
99-582	Delmarva Power & Light dba Conectiv Power Delivery Analysis of Code of Conduct and Cost Accounting Manual (Delaware PSC)
99-03-04	United Illuminating Company Recovery of Stranded Costs (Connecticut OCC)
99-03-36	Connecticut Light & Power (Connecticut OCC)
Civil Action No.	
98-1117	West Penn Power Company vs. PA PUC (Pennsylvania PSC)
Case No. 12604	Upper Peninsula Power Company (Michigan AG)
Case No. 12613	Wisconsin Public Service Commission (Michigan AG)
41651	Northern Indiana Public Service Co Overearnings investigation (Indiana UCC)
13605-U	Savannah Electric & Power Company – FCR (Georgia PSC)
14000-U	Georgia Power Company Rate Case/M&S Review (Georgia PSC)
13196-U	Savannah Electric & Power Company Natural Gas Procurement and Risk Management/Hedging Proposal, Docket No. 13196-U (Georgia PSC)
Non-Docketed	Georgia Power Company & Savannah Electric & Power FPR Company Fuel Procurement Audit (Georgia PSC)
Non-Docketed	Transition Costs of Nevada Vertically Integrated Utilities (US Department of Navy)
Application No.	
99-01-016, Phase I	Post-Transition Ratemaking Mechanisms for the Electric Industry Restructuring (US Department of Navy)
99-02-05	Connecticut Light & Power (Connecticut OCC)
01-05-19-RE03	Yankee Gas Service Application for a Rate Increase, Phase I-2002-IERM (Connecticut OCC)
G-01551A-00-0309	Southwest Gas Corporation, Application to amend its rate Schedules (Arizona CC)
00-07-043	Pacific Gas & Electric Company Attrition & Application for a rate increase (California PUC)
97-12-020 Phase II	Pacific Gas & Electric Company Rate Case (California PUC)
01-10-10	United Illuminating Company (Connecticut OCC)
13711-U	Georgia Power FCR (Georgia PSC)
02-001	Verizon Delaware § 271(Delaware DPA)
02-BLVT-377-AUD	Blue Valley Telephone Company Audit/General Rate Investigation (Kansas CC)
02-S&TT-390-AUD	S&T Telephone Cooperative Audit/General Rate Investigation (Kansas CC)

01-SFLT-879-AUD	Sunflower Telephone Company Inc., Audit/General Rate Investigation (Kansas CC)
01-BSTT-878-AUD	Bluestem Telephone Company, Inc. Audit/General Rate Investigation (Kansas CC)
P404, 407, 520, 413 426, 427, 430, 421/ CI-00-712	Sherburne County Rural Telephone Company, dba as Connections, Etc. (Minnesota DOC)
U-01-85	ACS of Alaska, dba as Alaska Communications Systems (ACS), Rate Case (Alaska Regulatory Commission PAS)
U-01-34	ACS of Anchorage, dba as Alaska Communications Systems (ACS), Rate Case (Alaska Regulatory Commission PAS)
U-01-83	ACS of Fairbanks, dba as Alaska Communications Systems (ACS), Rate Case (Alaska Regulatory Commission PAS)
U-01-87	ACS of the Northland, dba as Alaska Communications Systems (ACS), Rate Case (Alaska Regulatory Commission PAS)
U-01-84	ACS of Fairbanks dba Alaska Communications Systems (ACS), Rate Case (Alaska Regulatory Commission PAS)
U-01-82	ACS of Anchorage dba Alaska Communications Systems (ACS), Rate Case (Alaska Regulatory Commission PAS)
U-01-86	ACS of Alaska dba Alaska Communications Systems (ACS), Rate Case (Alaska Regulatory Commission PAS)
96-324, Phase II	Verizon Delaware, Inc. UNE Rate Filing (Delaware PSC)
03-WHST-503-AUD	Wheat State Telephone Company (Kansas CC)
04-GNBT-130-AUD	Golden Belt Telephone Association (Kansas CC)
Docket 6914	Shoreham Telephone Company, Inc. (Vermont BPU)
Docket No. E-01345A-06-009	Arizona Public Service Company (Arizona Corporation Commission)
Case No. 05-1278-E-PC-PW-42T	Appalachian Power Company and Wheeling Power Company both d/b/a American Electric Power (West Virginia PSC)
Docket No. 04-0113	Hawaiian Electric Company (Hawaii PUC)
Case No. U-14347	Consumers Energy Company (Michigan PSC)
Case No. 05-725-EL-UNC	Cincinnati Gas & Electric Company (PUC of Ohio)
Docket No. 21229-U	Savannah Electric & Power Company (Georgia PSC)
Docket No. 19142-U	Georgia Power Company (Georgia PSC)
Docket No. 03-07-01RE01	Connecticut Light & Power Company (CT DPUC)
Docket No. 19042-U	Savannah Electric & Power Company (Georgia PSC)
Docket No. 2004-178-E	South Carolina Electric & Gas Company (South Carolina PSC)
Docket No. 03-07-02	Connecticut Light & Power Company (CT DPUC)
Docket No. EX02060363, Phases I&II	Rockland Electric Company (NJ BPU)
Docket No. U-00-88	ENSTAR Natural Gas Company and Alaska Pipeline Company (Regulatory Commission of Alaska)
Phase 1-2002 IERM, Docket No. U-02-075	Interior Telephone Company, Inc. (Regulatory Commission of Alaska)
Docket No. 05-SCNT-1048-AUD	South Central Telephone Company (Kansas CC)
Docket No. 05-TRCT-607-KSF	Tri-County Telephone Company (Kansas CC)
Docket No. 05-KOKT- 060-AUD	Kan Okla Telephone Company (Kansas CC)
Docket No. 2002-747	Northland Telephone Company of Maine (Maine PUC)
Docket No. 2003-34	Sidney Telephone Company (Maine PUC)
Docket No. 2003-35	Maine Telephone Company (Maine PUC)
Docket No. 2003-36	China Telephone Company (Maine PUC)
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Docket Nos. U-04-022, U-04-023	Anchorage Water and Wastewater Utility (Regulatory Commission of Alaska)
U-04-81	Protest by Aurora Gas, LLC against Beluga Pipe Line Company (Regulatory Commission of Alaska)
Case 05-116-U/06-055-U	Entergy Arkansas, Inc. EFC (Arkansas Public Service Commission)
Case 04-137-U	Southwest Power Pool RTO (Arkansas Public Service Commission)
Case No. 7109/7160	Vermont Gas Systems (Department of Public Service)
Case No. ER-2006-0315	Empire District Electric Company (Missouri PSC)
Case No. ER-2006-0314	Kansas City Power & Light Company (Missouri PSC)
Docket No. U-05-043,44	Golden Heart Utilities/College Park Utilities (Regulatory Commission of Alaska)
A-122250F5000	Equitable Resources, Inc. and The Peoples Natural Gas Company, d/b/a Dominion Peoples (Pennsylvania PUC)
E-01345A-05-0816	Arizona Public Service Company (Arizona CC)
Docket No. 05-304	Delmarva Power & Light Company (Delaware PSC)
05-806-EL-UNC	Cincinnati Gas & Electric Company (Ohio PUC)
U-06-45	Anchorage Water Utility (Regulatory Commission of Alaska)
03-93-EL-ATA,	
06-1068-EL-UNC	Duke Energy Ohio (Ohio PUC)
PUE-2006-00065	Appalachian Power Company (Virginia Corporation Commission)
G-04204A-06-0463 et. al	UNS Gas, Inc. (Arizona CC)
U-06-134	Chugach Electric Association, Inc. (Regulatory Commission of Alaska)
Docket No. 2006-0386	Hawaiian Electric Company, Inc (Hawaii PUC)
E-01933A-07-0402	Tucson Electric Power Company (Arizona CC)
G-01551A-07-0504	Southwest Gas Corporation (Arizona CC)
Docket No. 07-186	Chesapeake Utilities Corporation (Delaware PSC)
Docket No. UE-072300	Puget Sound Energy, Inc. (Washington UTC)
PUE-2008-00009	Virginia-American Water Company (Virginia SCC)
PUE-2008-00046	Appalachian Power Company (Virginia SCC)
E-01345A-08-0172	Arizona Public Service Company (Arizona CC)
A-2008-2063737	Babcock & Brown Infrastructure Fund North America, LP. and The Peoples Natural Gas Company, d/b/a Dominion Peoples (Pennsylvania PUC)
08-1783-G-42T	Hope Gas, Inc., dba Dominion Hope (West Virginia PSC)
08-1761-G-PC	Hope Gas, Inc., dba Dominion Hope, Dominion Resources, Inc., and Peoples Hope Gas Companies (West Virginia PSC)
Docket No. 2008-0083	Hawaiian Electric Company, Inc. (Hawaii PUC)
Docket No. 2008-0266	Young Brothers, Limited (Hawaii PUC)
G-04024A-08-0571	UNS Gas, Inc. (Arizona CC)
Docket No. 09-29	Tidewater Utilities, Inc. (Delaware PSC)
Docket No. UE-090704	Puget Sound Energy, Inc. (Washington UTC)
09-0878-G-42T	Mountaineer Gas Company (West Virginia PSC)
2009-UA-0014	Mississippi Power Company (Mississippi PSC)
Docket No. 09-0319	Illinois-American Water Company (Illinois CC)
Docket No. 09-414	Delmarva Power & Light Company (Delaware PSC)
R-2009-2132019	Aqua Pennsylvania, Inc. (Pennsylvania PUC)
Docket Nos. U-09-069, U-09-070	ENSTAR Natural Gas Company (Regulatory Commission of Alaska)
Docket Nos. U-04-023, U-04-024	Anchorage Water and Wastewater Utility - Remand (Regulatory Commission of Alaska)
W-01303A-09-0343 & SW-01303A-09-0343	Arizona-American Water Company (Arizona CC)

09-872-EL-FAC & 09-873-EL-FAC	Financial Audits of the FAC of the Columbus Southern Power Company and the Ohio Power Company - Audit I (Ohio PUC)
2010-00036	Kentucky-American Water Company (Kentucky PSC)
E-04100A-09-0496	Southwest Transmission Cooperative, IHnc. (Arizona CC)
E-01773A-09-0472	Arizona Electric Power Cooperative, Inc. (Arizona CC)
R-2010-2166208, R-2010-2166210, R-2010-2166212, & R-2010-2166214	Pennsylvania-American Water Company (Pennsylvania PUC)
PSC Docket No. 09-0602	Central Illinois Light Company D/B/A AmerenCILCO; Central Illinois Public Service Company D/B/A AmerenCIPS; Illinois Power Company D/B/A AmerenIP (Illinois CC)
10-0713-E-PC Docket No. 31958	Allegheny Power and FirstEnergy Corp. (West Virginia PSC)
Docket No. 10-0467	Georgia Power Company (Georgia PSC)
PSC Docket No. 10-237	Commonwealth Edison Company (Illinois CC)
U-10-51	Delmarva Power & Light Company (Delaware PSC)
10-0699-E-42T	Cook Inlet Natural Gas Storage Alaska, LLC (Regulatory Commission of Alaska)
10-0920-W-42T	Appalachian Power Company and Wheeling Power Company (West Virginia PSC)
A.10-07-007	West Virginia-American Water Company (West Virginia PSC)
A-2010-2210326	California-American Water Company (California PUC)
09-1012-EL-FAC	TWP Acquisition (Pennsylvania PUC)
10-268-EL FAC et al.	Financial, Management, and Performance Audit of the FAC for Dayton Power and Light – Audit 1 (Ohio PUC)
Docket No. 2010-0080	Financial Audit of the FAC of the Columbus Southern Power Company and the Ohio Power Company – Audit II (Ohio PUC)
G-01551A-10-0458	Hawaiian Electric Company, Inc. (Hawaii PUC)
10-KCPE-415-RTS	Southwest Gas Corporation (Arizona CC)
PUE-2011-00037	Kansas City Power & Light Company – Remand (Kansas CC)
R-2011-2232243	Virginia Appalachian Power Company (Commonwealth of Virginia SCC)
U-11-100	Pennsylvania-American Water (Pennsylvania PUC)
A.10-12-005	Power Purchase Agreement between Chugach Association, Inc. and Fire Island Wind, LLC (Regulatory Commission of Alaska)
PSC Docket No. 11-207	San Diego Gas & Electric Company (California PUC)
Cause No. 44022	Artesian Water Company, Inc. (Delaware PSC)
PSC Docket No. 10-247	Indiana-American Water Company, Inc. (Indiana Utility Regulatory Commission)
G-04204A-11-0158	Management Audit of Tidewater Utilities, Inc. Affiliate Transactions (Delaware Public Service Commission)
E-01345A-11-0224	UNS Gas, Inc. (Arizona Corporation Commission)
UE-111048 & UE-111049	Arizona Public Service Company (Arizona CC)
Docket No. 11-0721	Puget Sound Energy, Inc. (Washington Utilities and Transportation Commission)
11AL-947E	Commonwealth Edison Company (Illinois CC)
U-11-77 & U-11-78	Public Service Company of Colorado (Colorado PSC)
Docket No. 11-0767	Golden Heart Utilities, Inc. and College Utilities Corporation (The Regulatory Commission of Alaska)
PSC Docket No. 11-397	Illinois-American Water Company (Illinois CC)
Cause No. 44075	Tidewater Utilities, Inc. (Delaware PSC)
Docket No. 12-0001	Indiana Michigan Power Company (Indiana Utility Regulatory Commission)
	Ameren Illinois Company (Illinois CC)

11-5730-EL-FAC	Financial, Management, and Performance Audit of the FAC for Dayton Power and Light – Audit 2 (Ohio PUC)
PSC Docket No. 11-528	Delmarva Power & Light Company (Delaware PSC)
11-281-EL-FAC et al.	Financial Audit of the FAC of the Columbus Southern Power Company and the Ohio Power Company – Audit III (Ohio PUC)
Cause No. 43114-IGCC-4S1	Duke Energy Indiana, Inc. (Indiana Utility Regulatory Commission)
Docket No. 12-0293	Ameren Illinois Company (Illinois CC)
Docket No. 12-0321	Commonwealth Edison Company (Illinois CC)
12-02019 & 12-04005	Southwest Gas Corporation (Public Utilities Commission of Nevada)
Docket No. 2012-218-E	South Carolina Electric & Gas (South Carolina PSC)
Docket No. E-72, Sub 479	Dominion North Carolina Power (North Carolina Utilities Commission)
12-0511 & 12-0512	North Shore Gas Company and The Peoples Gas Light and Coke Company (Illinois CC)
E-01933A-12-0291	Tucson Electric Power Company (Arizona CC)
Case No. 9311	Potomac Electric Power Company (Maryland PSC)
Cause No. 43114-IGCC-10	Duke Energy Indiana, Inc. (Indiana Utility Regulatory Commission)
Docket No. 36498	Georgia Power Company (Georgia PSC)
Case No. 9316	Columbia Gas of Maryland, Inc. (Maryland PSC)
Docket No. 13-0192	Ameren Illinois Company (Illinois CC)
12-1649-W-42T	West Virginia-American Water Company (West Virginia PSC)
E-04204A-12-0504	UNS Electric, Inc. (Arizona CC)
PUE-2013-00020	Virginia and Electric Power Company (Virginia SCC)
R-2013-2355276	Pennsylvania-American Water Company (Pennsylvania PUC)
Formal Case No. 1103	Potomac Electric Power Company (District of Columbia PSC)
U-13-007	Chugach Electric Association, Inc. (The Regulatory Commission of Alaska)
12-2881-EL-FAC	Financial, Management, and Performance Audit of the FAC for Dayton Power and Light – Audit 3 (Ohio PUC)
Docket No. 36989	Georgia Power Company (Georgia PSC)
Cause No. 43114-IGCC-11	Duke Energy Indiana, Inc. (Indiana Utility Regulatory Commission)
UM 1633	Investigation into Treatment of Pension Costs in Utility Rates (Oregon PUC)
13-1892-EL FAC	Financial Audit of the FAC and AER of the Ohio Power Company – Audit I (Ohio PUC)
E-04230A-14-0011 & E-01933A-14-0011	Reorganization of UNS Energy Corporation with Fortis, Inc. (Arizona CC)
14-255-EL RDR	Regulatory Compliance Audit of the 2013 DIR of Ohio Power Company (Ohio PUC)
U-14-001	Chugach Electric Association, Inc. (The Regulatory Commission of Alaska)
U-14-002	Alaska Power Company (The Regulatory Commission of Alaska)
PUE-2014-00026	Virginia Appalachian Power Company (Commonwealth of Virginia SCC)
14-0117-EL-FAC	Financial, Management, and Performance Audit of the FAC and Purchased Power Rider for Dayton Power and Light – Audit 1 (Ohio PUC)
14-0702-E-42T	Monongahela Power Company and The Potomac Edison Company (West Virginia PSC)
Formal Case No. 1119	Merger of Exelon Corporation, Pepco Holdings, Inc., Potomac Electric Power Company, Exelon Energy Delivery Company, LLC, and New Special Purpose Entity, LLC (District of Columbia PSC)
R-2014-2428742	West Penn Power Company (Pennsylvania PUC)
R-2014-2428743	Pennsylvania Electric Company (Pennsylvania PUC)
R-2014-2428744	Pennsylvania Power Company (Pennsylvania PUC)
R-2014-2428745	Metropolitan Edison Company (Pennsylvania PUC)

Cause No. 43114-IGCC-12/13 14-1152-E-42T	Duke Energy Indiana, Inc. (Indiana Utility Regulatory Commission) Appalachian Power Company and Wheeling Power Company (West Virginia PSC)
WS-01303A-14-0010 2014-000396 15-03-45	EPCOR Water Arizona, Inc. (Arizona CC) Kentucky Power Company (Kentucky PSC) Iberdrola, S.A. Et Al, and UIL Holdings Corporation merger (Connecticut PURA)
A.14-11-003 U-14-111 2015-UN-049 15-0003-G-42T PUE-2015-00027 Docket No. 2015-0022	San Diego Gas & Electric Company (California PUC) ENSTAR Natural Gas Company (Regulatory Commission of Alaska) Atmos Energy Corporation (Mississippi PSC) Mountaineer Gas Company (West Virginia PSC) Virginia Electric and Power Company (Commonwealth of Virginia SCC) Hawaiian Electric Company, Inc., Hawaii Electric Light Company, Inc., Maui Electric Company Limited, and NextEra Energy, Inc. (Hawaii PUC)
15-0676-W-42T 15-07-38	West Virginia-American Water Company (West Virginia PSC) Iberdrola, S.A. Et Al, and UIL Holdings Corporation merger (Connecticut PURA)
15-26	Iberdrola, S.A. Et Al, and UIL Holdings Corporation merger (Massachusetts DPU)
15-042-EL-FAC	Management/Performance and Financial Audit of the FAC and Purchased Power Rider for Dayton Power and Light (Ohio PUC)
U-15-016	Cook Inlet Natural Gas Storage Alaska, LLC (Regulatory Commission of Alaska)
2015-UN-0080 Docket No. 15-00042 WR-2015-0301/SR-2015-0302 U-15-089, U-15-091,& U-15-092	Mississippi Power Company (Mississippi PSC) B&W Pipeline, LLC (Tennessee Regulatory Authority) Missouri American Water Company (Missouri PSC) Golden Heart Utilities, Inc. and College Utilities Corporation (The Regulatory Commission of Alaska)
Docket No. 16-00001	Kingsport Power Company d/b/a AEP Appalachian Power (Tennessee Regulatory Authority)
PUE-2015-00097 15-1854-EL-RDR	Virginia-American Water Company (Commonwealth of Virginia SCC) Management/Performance and Financial Audit of the Alternative Energy Recovery Rider of Duke Energy Ohio, Inc. (Ohio PUC)
P-15-014 P-15-020 U-15-127 through U-15-138 Docket No. 40161 Formal Case No. 1137 160021-EI, et al. R-2016-2537349 R-2016-2537352 R-2016-2537355 R-2016-2537359 16-0717-G-390P 15-1256-G-390P (Reopening)/16-0922-G-390P 16-0550-W-P	PTE Pipeline LLC (Regulatory Commission of Alaska) Swanson River Oil Pipeline, LLC (Regulatory Commission of Alaska) Dyon Utilities, LLC (Regulatory Commission of Alaska) Georgia Power Company – Integrated Resource Plan (Georgia PSC) Washington Gas Light Company (District of Columbia PSC) Florida Power Company (Florida PSC) Metropolitan Edison Company (Pennsylvania PUC) Pennsylvania Electric Company (Pennsylvania PUC) Pennsylvania Power Company (Pennsylvania PUC) West Penn Power Company (Pennsylvania PUC) Hope Gas, Inc., dba Dominion Hope (West Virginia PSC)
CEPR-AP-2015-0001 E-01345A-16-0036 Docket No. 4618 Docket No. 46238	Mountaineer Gas Company (West Virginia PSC) West Virginia-American Water Company (West Virginia PSC) Puerto Rico Electric Power Authority (Puerto Rico Energy Commission) Arizona Public Service Company (Arizona CC) Providence Water Supply Board (Rhode Island PUC) Joint Report and Application of Oncor Electric Delivery Company LLC and NextEra Energy Inc. (Texas State Office of Administrative Hearings; Texas PUC)
U-16-066 Case No. 2016-00370	ENSTAR Natural Gas Company (Regulatory Commission of Alaska) Kentucky Utilities Company (Kentucky PSC)

Case No. 2016-00371	Louisville Gas and Electric Company (Kentucky PSC)
P-2015-2508942	Metropolitan Edison Company (Pennsylvania PUC)
P-2015-2508936	Pennsylvania Electric Company (Pennsylvania PUC)
P-2015-2508931	Pennsylvania Power Company (Pennsylvania PUC)
P-2015-2508948	West Penn Power Company (Pennsylvania PUC)
E-04204A-15-0142	UNS Electric, Inc. (Arizona CC)
E-01933A-15-0322	Tucson Electric Power Company (Arizona CC)
UE-170033 & UG-170034	Puget Sound Energy, Inc. (Washington UTC)
Case No. U-18239	Consumers Energy Company (Michigan PSC)
Case No. U-18248	DTE Electric Company (Michigan PSC)
Case No. 9449	Merger of AltaGas Ltd. and WGL Holdings (Maryland PSC)
Formal Case No. 1142	Merger of AltaGas Ltd. and WGL Holdings (District of Columbia PSC)
Case No. 2017-00179	Kentucky Power Company (Kentucky PSC)
Docket No. 29849	Georgia Power Plant Vogtle Units 3 and 4, VCM 17 (Georgia PSC)
Docket No. 2017-AD-112	Mississippi Power Company (Mississippi PSC)
Docket No. D2017.9.79	Montana-Dakota Utilities Co. (Montana PSC)
SW-01428A-17-0058 et al	Liberty Utilities (Litchfield Park Water & Sewer) Corp. (Arizona CC)
U-18-021 & U-18-033	Chugach Electric Association, Inc. (Regulatory Commission of Alaska)
Docket No. 4800	Suez Water Rhode Island Inc. (Rhode Island PUC)
General Order No. 236.1	In the Matter of the Effects on Utilities of the 2017 Tax Cuts and Jobs Act (West Virginia PSC)
20180047-EI	Duke Energy Florida, LLC. (Florida PSC)
20180046-EI	Florida Power & Light Company (Florida PSC)
20180048-EI	Florida Public Utilities Company – Electric (Florida PSC)
20180052-GU	Florida Public Utilities Company – Indiantown (Florida PSC)
20180054-GU	Florida Division of Chesapeake Utilities Corporation (Florida PSC)
20180051-GU	Florida Public Utilities Company – Gas Division (Florida PSC)
20180053-GU	Florida Public Utilities Company - Fort Meade (Florida PSC)
Cause No. 45032 S4	Indiana American Water Company, Inc. Phase 2 (Indiana Utility Regulatory Commission)
Docket No. D2018.1.6	Montana-Dakota Utilities Co. (Montana PSC)
Docket No. D2018.4.24	NorthWestern Energy (Montana PSC)
Docket No. D2018.4.22	Montana-Dakota Utilities Co. (Montana PSC)
18-0573-W-42T & 18-0576-S-42T	West Virginia-American Water Company (West Virginia PSC)
18-0646-E-42T & 18-0645 E-D	Appalachian Power Company and Wheeling Power Company (West Virginia PSC)
18-0049-GA-ALT, 18-0298-GA-AIR, & 18-0299-GA-ALT	Vectren Energy Delivery of Ohio, Inc. (Ohio PUC)
R-2018-3003558, R-2018-3003561	Aqua Pennsylvania, Inc. and Aqua Pennsylvania Wastewater, Inc. (Pennsylvania PUC)
Cause No. 45142	Indiana-American Water Company, Inc. (Indiana Utility Regulatory Commission)
U-18-043	Cook Inlet Natural Gas Storage Alaska, LLC (Regulatory Commission of Alaska)
T-03214-17-0305	Citizens Telecommunications Company of The White Mountains, Inc. d/b/a Frontier Communications of The White Mountains (Arizona CC)
Docket No. D2018.9.60	Montana-Dakota Utilities Co. (Montana PSC)
Docket No. 4890	Narragansett Bay Commission (Rhode Island PUC)
PUR-2018-00131	Columbia Gas of Virginia (Virginia SCC)
EL18-152-000	Louisiana PSC v. System Energy Resources, Inc. and Entergy Services, Inc. (FERC)
PUR-2018-00175	Virginia-American Water Company (Virginia SCC)

A-2018-3006061, A-2018-3006062 and A-2018-3006063	Aqua America, Inc., Aqua Pennsylvania, Inc., Aqua Pennsylvania Wastewater, Inc., Peoples Natural Gas Company LLC, Peoples Gas Company LLC (Pennsylvania PUC)
Docket No. D2018.2.12	NorthWestern Energy (Montana PSC)
Docket No. 42310	Georgia Power Company – Integrated Resource Plan (Georgia PSC)
U-18-102	Municipality of Anchorage d/b/a Municipal Light & Power Department (Regulatory Commission of Alaska)
PUC Docket No. 49494	AEP Texas, Inc. (Texas PUC)
Application 18-12-009	Pacific Gas and Electric Company (California PUC)
19-0316-G-42T	Mountaineer Gas Company (West Virginia PSC)
U-19-020	Chugach Electric Association, Inc. and Municipality of Anchorage d/b/a Municipal Light & Power Department (Regulatory Commission of Alaska)
19-0051-EL-RDR	Management/Performance and Financial Audit of the Alternative Energy Recovery Rider of Duke Energy Ohio, Inc. (Ohio PUC)
A-2018-3006061, A-2018-3006062, and A-2018-3006063	Joint Application of Aqua America, Inc., Aqua Pennsylvania, Inc. Aqua Pennsylvania Wastewater, Inc., Peoples Natural Gas Company LLC, and Peoples Gas Company LLC (Pennsylvania PUC)
ER-18-1182-001	System Energy Resources, Inc. (FERC)
E-01933A-19-0028	Tuscon Electric Power Company (Arizona CC)
G-01551A-19-0055	Southwest Gas Corporation (Arizona CC)
2018-UN-205	Entergy Mississippi, LLC (Mississippi PSC)
W-03039A-17-0295, W-03039A-19-0092, and WS-01303A-19-0092	Brooke Water, LLC and EPCOR Water Arizona (Arizona CC)
Docket No. 4975	Block Island Utility District d/b/a Block Island Power Company (Rhode Island PUC)
A-2019-3014248	Pennsylvania-American Water Company and Wastewater System Assets of Kane Borough (Pennsylvania PUC)
Docket No. 4994	Providence Water Supply Board (Rhode Island PUC)
19-0791-GA-ALT	Plant in Service and Capital Spending Prudence Audit of Duke Energy Ohio (Ohio PUC)
U-19-070/U-19-071/ U-19-087/U-19-088	Golden Heart Utilities, Inc. and College Utilities Corporation (Regulatory Commission of Alaska)
Docket No. 42516	Georgia Power Company (Georgia PSC)
20200070-EI	Gulf Power Company (Florida PSC)
20200071-EI	Florida Power & Light Company (Florida PSC)
20200092-EI	Florida Power & Light Company and Gulf Power Company (Florida PSC)
20-GREC-01	Fitchburg Gas and Electric Light Company d/b/a Unitil (Massachusetts DPU)
20-GREC-03	Boston Gas Company and Colonial Gas Company d/b/a National Grid (Massachusetts DPU)
20-GREC-04	Liberty Utilities (New England Natural Gas Company) Corp d/b/a Liberty Utilities (Massachusetts DPU)
PUR-2020-00015	Appalachian Power Company (Virginia SCC)
20-0414-G-390P	Hope Gas, Inc. dba Dominion Energy West Virginia (West Virginia PSC)
Cause No. 45032-S16	Hamilton Southeastern Utilities, Inc. (Indiana URC)
2019.1.101	NorthWestern Energy (Montana PSC)

A-2019-3015173	Aqua Pennsylvania Wastewater Inc. and Wastewater System Assets of the Delaware County Regional Water Quality Control Authority (Pennsylvania PUC)
R-2020-3019369 and R-2020-3019371 2020.06.076 P-20-005 2020.05.055 2020.05.066 PUR-2020-00169 20-0746-G-42T	Pennsylvania American Water Company (Pennsylvania PUC) Montana-Dakota Utilities Co. (Montana PSC) Cook Inlet Pipeline LLC (Regulatory Commission of Alaska) Montana-Dakota Utilities Co. (Montana PSC) NorthWestern Energy (Montana PSC) Virginia Electric and Power Company (Virginia SCC) Hope Gas, Inc., d/b/a Dominion Energy West Virginia (West Virginia PSC)
20-553-EL-RDR	Management/Performance and Financial Audit of the Alternative Energy Rider of the Dayton Power and Light Company (Ohio PUC)
E-01345A-19-0236 U-20-012	Arizona Public Service Company (Arizona CC) Cook Inlet Natural Gas Storage Alaska, LLC (Regulatory Commission of Alaska)
Docket No. 20-01-31	The Southern New England Telephone Company d/b/a Frontier Communications of Connecticut (SNET) (Connecticut PURA)
P-2020-3021191 A-2021-3026523, A-2021-3026515, and A-2021-3026522	Peoples Natural Gas Company LLC (Pennsylvania PUC)
A-2021-3026794 and A-2021-3026796	Joint Application of Veolia Environnement S.A., Veolia North America, Inc., SUEZ S.A., SUEZ Water Pennsylvania Inc. and SUEZ Water Bethel Inc. (Pennsylvania PUC)
A-2021-3026774 and A-2021-3026775	Joint Application of Peoples Natural Gas Company LLC and Peoples Gas Company (Pennsylvania PUC)
A-2021-3024267 R-2021-3027385 and R-2021-3027386	Joint Application of Aqua Pennsylvania Inc., and Aqua Pennsylvania Wastewater Inc. (Pennsylvania PUC) Aqua Pennsylvania Wastewater Inc. (Pennsylvania PUC)
21-0595-WW-AIR 21-0596-ST-AIR 21-0369-W-42T U-21-058	Aqua Pennsylvania, Inc. and Aqua Pennsylvania Wastewater, Inc. (Pennsylvania PUC) Aqua Ohio, Inc. (Ohio PUC) Aqua Ohio Wastewater, Inc. (Ohio PUC) West Virginia-American Water Company (West Virginia PSC) Cook Inlet Natural Gas Storage Alaska, LLC (Regulatory Commission of Alaska)
E-01345A-21-0056	Fuel and Purchased Power Audit of Arizona Public Service Company (Arizona CC)
SW-20445A-20-0214 et al PUR-2021-00058 U-21-070/U-21-071	Global Water Resources, Inc. (Arizona CC) Virginia Electric and Power Company (Virginia SCC) Golden Heart Utilities, Inc. and College Utilities Corporation (Regulatory Commission of Alaska)
U-22-001	Railbelt Reliability Council for Certification of an Electric Reliability Organization (Regulatory Commission of Alaska)
Docket No. 44160 22-620-GA-RDR	Georgia Power Company Integrated Resource Plan (Georgia PSC) Plant in Service and Capital Spending Prudence Audit of Vectren Energy Delivery of Ohio, Inc. d/b/a CenterPoint Energy Ohio (Ohio PUC)
PUR-2021-00255 RP19-3-003 22-0304-E-P	Virginia-American Water Company (Virginia SCC) El Paso Natural Gas Company, LLC (FERC) Appalachian Power Company and Wheeling Power Company (West Virginia PSC)

R-2022-3031672 and R-2022-3031673 22-0294-G-PC	Pennsylvania-American Water Company (Pennsylvania PUC) Hope Gas, Inc., dba Dominion Energy West Virginia and Hope Gas Holdings (West Virginia PSC)
G-01551A-21-0368 2022-06-064 U-21-088, U-21-089, U-22-006, U-2-007, U-22-008, U-22-009	Southwest Gas Corporation (Arizona CC) NorthWestern Energy (Montana PSC)
20220067-GU	Sand Point Generating, LLC, North Slope Generating, LLC, TDX Manley Generating, LLC, TDX North Slope Generating, LLC, Sand Point Generating, LLC, TDX ADAK Generating, LLC. (Regulatory Commission of Alaska)
PUR-2020-00015 U-22-029	Florida Public Utilities Company, Florida Division of Chesapeake Utilities Corporation, Florida Public Utilities Company – Fort Meade, and Florida Public Utilities Company – Indiantown Division (Florida PSC)
22-0393-E-ENEC	Appalachian Power Company – Remand (Virginia SCC)
E-01773A-21-0298 Docket No. 44280 FTC-01/2021-BL&P- RRA-20211004	Golden Valley Electric Association, Inc. (Regulatory Commission of Alaska)
U-22-002 and U-22-003	Appalachian Power Company and Wheeling Power Company (West Virginia PSC)
A-2019-3015173	Arizona Electric Power Cooperative, Inc. (Arizona CC)
2022.07.078 A.22-05-016 2022-UN-86/2022-UN-087 E-01933A-22-0107 A-2022-3035298, A-2022-3035299, A-2022-3035490, A-2022-3035492	Georgia Power Company (Georgia PSC)
PUR-2022-00052 U-22-078	Barbados Light & Power Company Limited (Barbados Fair Trading Commission)
U-22-081 22-47-WW E-01345A-22-0144 E-04204A-22-0251 PUR-2023-00002 22-1094-WW-AIR 22-1096-ST-AIR A-2022-3037047, et al.	Municipality of Anchorage d/b/a Anchorage Water and Wastewater Utility (Regulatory Commission of Alaska)
PUR-2023-00067 and PUR-2023-00112	Aqua Pennsylvania Wastewater Inc. and Wastewater System Assets of the Delaware County Regional Water Quality Control Authority - Remand (Pennsylvania PUC)
Docket No. 54634	NorthWestern Energy (Montana PSC)
	San Diego Gas & Electric Company (California PUC)
	Great River Utility Operating Company, LLC (Mississippi PSC)
	Tucson Electric Power Company (Arizona CC)
	Manwalamink Water Company, Manwalamink Sewer Company, NextEra Water Pennsylvania, LLC (Pennsylvania PUC)
	Virginia Natural Gas, Inc. (Virginia SCC)
	Alaska Electric Light & Power Company (Regulatory Commission of Alaska)
	ENSTAR Natural Gas Company (Regulatory Commission of Alaska)
	Narragansett Bay Commission (Rhode Island PUC)
	Arizona Public Service Company (Arizona CC)
	UNS Electric, Inc. (Arizona CC)
	Appalachian Power Company (Virginia SCC)
	Aqua Ohio, Inc. (Ohio PUC)
	Aqua Ohio Wastewater, Inc. (Ohio PUC)
	Pennsylvania-American Water Company, Butler Area Sewer Authority (Pennsylvania PUC)
	Virginia Electric and Power Company d/b/a Dominion Energy Virginia (Virginia SCC)
	Southwestern Public Service Company (Texas PUC)

23-0089-EL-RDR	Duke Energy Ohio, Inc. (Ohio PUC)
23-0280-G-42T	Mountaineer Gas Company (West Virginia PSC)
2022-0208	Kauai Island Utility Cooperative (Hawaii PUC)
PUR-2023-00101	Virginia Electric and Power Company d/b/a Dominion Energy Virginia (Virginia SCC)
23-0383-W-42T and	
23-0384-S-42T	West Virginia-American Water Company (West Virginia PSC)
23-0460-E-42T	Monongahela Power Company and The Potomac Edison Company (West Virginia PSC)
R-2023-3043189&	
R-2023-3043190	Pennsylvania-American Water Company (Pennsylvania PUC)
U-23-047/U-23-048	Chugach Electric Association (Regulatory Commission of Alaska)
U-23-054	Alaska Power Company (Regulatory Commission of Alaska)
U-23-065 through U-23-073	Alaska Waste (Regulatory Commission of Alaska)
T-03214A-23-0250	Citizens Telecommunications of the White Mountains, Inc., dba Frontier Communications of the White Mountains (Arizona CC)
PUR-2023-00194	Virginia-American Water Company (Virginia SCC)
G-01551A-23-0341	Southwest Gas Corporation (Arizona CC)
PUR-2024-00024	Appalachian Power Company (Virginia SCC)
R-2024-3047822 &	
R-2024-3047824	Aqua Pennsylvania, Inc. and Aqua Pennsylvania Wastewater, Inc. (Pennsylvania PUC)

**Pascoag Utility District**  
**Docket No. 24-14-EL**  
**Exhibit RCS-2**  
**Revenue Requirement and Adjustment Schedules**  
**Accompanying the Direct Testimony of Ralph Smith**

**CONTENTS**

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RCS-4	Account 921.030, Dues and Memberships	1	No	7
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Line No.	Description	Per Pascoag					Per Division			Difference (I)=(G)-(D)
		Test Year (A)	Adjustments (B)	Rate Year - Current Rates (C)	Revenue Requirement (D)	Rate Year - New Rates (E)	Rate Year - Current Rates (F)	Revenue Requirement (G)	Rate Year - New Rates (H)	
1	<b>Total Revenue</b>	\$ 9,400,261	\$ (6,265,190)	\$ 3,135,071	\$ 444,918	\$ 3,579,989	\$ 3,135,071	\$ 381,122	\$ 3,516,193	\$ (63,796)
2	<b>Total Expenses</b>	9,380,817	\$ (5,853,735)	\$ 3,527,083	\$ -	\$ 3,527,083	\$ 3,464,230	\$ -	\$ 3,464,230	\$ -
3	<b>Net Operating Income</b>	<u>\$ 19,444</u>	<u>\$ (411,456)</u>	<u>\$ (392,012)</u>	<u>\$ 444,918</u>	<u>\$ 52,906</u> [A]	<u>\$ (329,159)</u>	<u>\$ 381,122</u>	<u>\$ 51,963</u>	<u>\$ (63,796)</u>
4	Percentage increase over TY Revenue (Including Fuel Revenue)			\$ 444,918 / \$ 9,400,261 =	<u>4.73%</u>		\$ 381,122 / \$ 9,400,261 =	<u>4.05%</u>		
5	Percentage increase over RY Revenue at Current Rates			\$ 444,918 / \$ 3,135,071 =	<u>14.19%</u>		\$ 381,122 / \$ 3,135,071 =	<u>12.16%</u>		

Notes and Source:

Cols. A-E: Schedule DGB-RY-1 from the Company's filing  
 Col. F: Schedule RCS-2

Line No.	Acct. #	Budget Account Description	Per Pascoag			Division Adjustments (D)	Division Adjusted (E) = (C) + (D)
			TY 2023 Actual (A)	Interim Year (B)	Rate Year (C)		
<b>REVENUE</b>							
<i>Operating Revenue---Electricity Charges by Customer Class</i>							
1	401-4401	Residential sales	\$ -	\$ -	\$ -		\$ -
2	401-4421	Commercial sales	\$ -	\$ -	\$ -		\$ -
3	401-4420	Industrial sales	\$ -	\$ -	\$ -		\$ -
4	401-4440	Public street lights	\$ -	\$ -	\$ -		\$ -
5	401-4441	Private street lights	\$ -	\$ -	\$ -		\$ -
6	<i>Total Operating Revenue---Electricity Charges by Customer Class</i>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Operating Revenue---Pass Through</i>							
7		Transmission	\$ 2,595,022	\$ 2,595,022	\$ -		\$ -
8		Transition	\$ -	\$ -	\$ -		\$ -
9		Standard Offer	\$ 3,667,303	\$ 3,667,303	\$ -		\$ -
10		PPRFC	\$ -	\$ -	\$ -		\$ -
11	<i>Total Operating Revenue---Pass Through</i>		<u>\$ 6,262,325</u>	<u>\$ 6,262,325</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Operating Revenue---Electricity Charge by Rate Class</i>							
12		Demand/Distribution	\$ 2,409,670	\$ 2,409,670	\$ 2,406,806		\$ 2,406,806
13		Customer Chg	\$ 494,085	\$ 494,085	\$ 494,085		\$ 494,085
14		Public street lights	\$ 29,248	\$ 29,248	\$ 29,248		\$ 29,248
15		Private street lights	\$ 47,217	\$ 47,217	\$ 47,217		\$ 47,217
16		Power Factor Adjustment	\$ -	\$ -	\$ -		\$ -
17	<i>Total Operating Revenue---Electricity Charge by Rate Class</i>		<u>\$ 2,980,220</u>	<u>\$ 2,980,220</u>	<u>\$ 2,977,356</u>	<u>\$ -</u>	<u>\$ 2,977,356</u>
<i>Other Revenue</i>							
18	405-4190	Interest income	\$ 47,617	\$ 47,617	\$ 47,617		\$ 47,617
19	405-4220	Penalty interest	\$ 25,269	\$ 25,269	\$ 25,269		\$ 25,269
20	405-4210	Non-operating income	\$ -	\$ -	\$ -		\$ -
21	408-4510	Misc service revenue	\$ -	\$ -	\$ -		\$ -
22	408-4550	Other revenue/rent	\$ 29,364	\$ 29,364	\$ 29,364		\$ 29,364
23	408-4560	Other electric revenue	\$ 24,845	\$ 24,845	\$ 24,845		\$ 24,845
24	408-4570	Gain on sale of assets	\$ 30,620	\$ 30,620	\$ 30,620		\$ 30,620
25	<i>Total Other Revenue</i>		<u>\$ 157,715</u>	<u>\$ 157,715</u>	<u>\$ 157,715</u>	<u>\$ -</u>	<u>\$ 157,715</u>
26	<b>TOTAL REVENUE</b>		<u>\$ 9,400,261</u>	<u>\$ 9,400,261</u>	<u>\$ 3,135,071</u>	<u>\$ -</u>	<u>\$ 3,135,071</u>

Notes and Source:

Cols. A-C: Schedule DGB-RY-2 from the Company's filing

Line No.	Acct. #	Budget Account Description	Per Pascoag			Division Adjustments (D)	Division Adjusted (E) = (C) + (D)
			Test Year - Adjusted (A)	Adjustments (B)	Rate Year - Adjusted (C)		
<b>OPERATING EXPENSES</b>							
1		<i>Operating Expense---Power Production</i>					
2	555.000	Purchased power	\$ 3,667,303	\$ (3,667,303)	\$ -		\$ -
3	555.500	Power supply expense	\$ -	\$ -	\$ -		\$ -
4	565.000	Transmission	\$ 2,595,022	\$ (2,595,022)	\$ -		\$ -
5		<i>Total Operating Expense---Power Production</i>	\$ 6,262,325	\$ (6,262,325)	\$ -	\$ -	\$ -
<i>Operating Expense---Distribution</i>							
6	593.130	over/short inventory exp	\$ 678	\$ 2,879	\$ 3,557		\$ 3,557
7	580.000	Operation Supervisor	\$ 115,318	\$ 15,460	\$ 130,778		\$ 130,778
8	582.000	Operation supply & expense	\$ 106,349	\$ (349)	\$ 106,000		\$ 106,000
9	586.000	O&M Meter expense	\$ 36,092	\$ 42,634	\$ 78,726		\$ 78,726
10	588.000	Misc distribution expense	\$ -	\$ 1,161	\$ 1,161		\$ 1,161
11		<i>Total Operating Expense---Distribution</i>	\$ 258,436	\$ 61,786	\$ 320,222	\$ -	\$ 320,222
<i>Operating Expense---Customer Service</i>							
12	675.000	Misc. general	\$ -	\$ -	\$ -		\$ -
13	902.000	Customer meter reading	\$ 19,639	\$ 5,294	\$ 24,933		\$ 24,933
14	903.000	Customer record/collection	\$ 216,512	\$ 41,999	\$ 258,511		\$ 258,511
15	904.000	Uncollectible accounts	\$ 21,851	\$ 2,235	\$ 24,086		\$ 24,086
16		<i>Total Operating Expense---Customer Service</i>	\$ 258,002	\$ 49,528	\$ 307,530	\$ -	\$ 307,530
<i>Operating Expense---Administrative</i>							
17	920.000	Admin general salaries	\$ 497,646	\$ 26,508	\$ 524,154		\$ 524,154
18	921.000	Office supplies and expense	\$ 100,889	\$ -	\$ 100,889		\$ 100,889
19	921.010	Custodial expense	\$ 14,454	\$ 3,036	\$ 17,490		\$ 17,490
20	922.000	Admin expense transfer	\$ (139,692)	\$ 15,377	\$ (124,315)		\$ (124,315)
21	921.030	Dues and memberships	\$ 5,286	\$ 8,714	\$ 14,000	\$ (8,714)	\$ 5,286
22	923.000	Outside Service-legal	\$ 10,310	\$ 7,690	\$ 18,000		\$ 18,000
23	923.001	Outside Service-auditing	\$ 37,550	\$ 3,450	\$ 41,000		\$ 41,000
24	923.003	Outside Service-pension	\$ 11,330	\$ (0)	\$ 11,330		\$ 11,330
25	923.002	Outside Service-Engineer	\$ -	\$ 5,000	\$ 5,000		\$ 5,000
26	923.004	Outside Service-consulting	\$ 2,400	\$ 4,540	\$ 6,940	\$ (4,143)	\$ 2,797
27	923.005	Outside Service-computer/IT	\$ 130,631	\$ 10,192	\$ 140,823		\$ 140,823
28	928.000	Rate Case	\$ 14,300	\$ 33,333	\$ 33,333		\$ 33,333
29	923.006	GNEF	\$ 1,500	\$ 251	\$ 1,751	\$ (251)	\$ 1,500
30	924.000	Property insurance	\$ 64,030	\$ 6,582	\$ 70,612	\$ (10,615)	\$ 59,997
31	925.000	Benefits/injuries & damages	\$ 21,760	\$ (906)	\$ 20,854		\$ 20,854
32	926.000	Benefits/Flex	\$ -	\$ -	\$ -		\$ -
33	926.020	Employee Benefits-health	\$ 206,047	\$ 26,405	\$ 232,452		\$ 232,452
34	926.030	Schools & seminars	\$ 1,535	\$ 37,356	\$ 38,891	\$ (8,500)	\$ 30,391
35	926.040	Health Care - Others	\$ 16,550	\$ 321	\$ 16,871		\$ 16,871
36	926.005	DBP contributions	\$ 134,634	\$ 13,774	\$ 148,408		\$ 148,408
37	926.060	Employee benefits UHC-HRA	\$ 15,324	\$ -	\$ 15,324		\$ 15,324
38	933.000	Transportation	\$ 22,235	\$ -	\$ 22,235		\$ 22,235
39	999-9999	Defined Benefit adjustment	\$ -	\$ -	\$ -		\$ -
40		<i>Total Operating Expense---Administrative</i>	\$ 1,168,719	\$ 201,623	\$ 1,356,042	\$ (32,223)	\$ 1,323,820
41		<i>Total Operating Expenses</i>	\$ 7,947,483	\$ (5,949,388)	\$ 1,983,795	\$ (32,223)	\$ 1,951,572
42		<i>Total Other Expenses</i>	\$ 1,433,334	\$ 46,954	\$ 1,543,288	\$ (30,630)	\$ 1,512,657
43		<i>Total Expenses</i>	\$ 9,380,817	\$ (5,902,435)	\$ 3,527,083	\$ (62,853)	\$ 3,464,230

Notes and Source:  
 Cols. A-C: Schedule DGB-RY-3 from the Company's filing  
 Col. D: Schedule RCS-3  
 Line 42: Schedule RCS-2, Page 3, Line 33

<u>Per Pascoag</u>							
<u>Line No.</u>	<u>Acct. #</u>	<u>Budget Account Description</u>	<u>Test Year - Adjusted (A)</u>	<u>Adjustments (B)</u>	<u>Rate Year - Adjusted (C)</u>	<u>Division Adjustments (D)</u>	<u>Division Adjusted (E) = (C) + (D)</u>
<b>OTHER EXPENSES</b>							
<i>Maintenance Expense---Distribution System</i>							
1	585.000	Maint of street lights	\$ 496	\$ 44	\$ 540		\$ 540
2	584.000	Underground expense	\$ -	\$ -	\$ -		\$ -
3	592.000	Maint of station expense	\$ 7,661	\$ 819	\$ 8,480		\$ 8,480
4	592.100	Maint of structures	\$ 7,592	\$ 1,148	\$ 8,740		\$ 8,740
5	593.000	Overhead line expense	\$ 493,653	\$ (4,130)	\$ 489,523		\$ 489,523
6	593.010	Tree Trimming (Outside contractor)	\$ 154,123	\$ 42,440	\$ 196,563	\$ (11,563)	\$ 185,000
7	597.000	Maint of meters	\$ -	\$ 1,000	\$ 1,000		\$ 1,000
8		<i>Total Maintenance Expense---Distribution System</i>	<u>\$ 663,525</u>	<u>\$ 41,320</u>	<u>\$ 704,846</u>	<u>\$ (11,563)</u>	<u>\$ 693,283</u>
<i>Maintenance Expense---General</i>							
9	930.230	Hazardous waste	\$ 1,798	\$ 1,211	\$ 3,009	\$ (1,211)	\$ 1,798
10		<i>Capitalized Labor</i>	\$ 2,063	\$ (2,063)	\$ -		\$ -
11		Future capital	\$ 306,000	\$ -	\$ 381,000		\$ 381,000
12		Storm Contingency	\$ 12,000	\$ -	\$ -		\$ -
13	935.000	Maint of plant	\$ 53,747	\$ 0	\$ 53,747		\$ 53,747
14		<i>Total Maintenance Expense---General</i>	<u>\$ 375,607</u>	<u>\$ (851)</u>	<u>\$ 437,756</u>	<u>\$ (1,211)</u>	<u>\$ 436,545</u>
<i>Taxes</i>							
15	408.000	Taxes - real estate	\$ -	\$ -	\$ -		\$ -
16	408.010	Taxes - employer FICA	\$ 108,529	\$ 5,119	\$ 113,648		\$ 113,648
17	408.020	Unemployment security	\$ -	\$ -	\$ -		\$ -
18		<i>Total Taxes</i>	<u>\$ 108,529</u>	<u>\$ 5,119</u>	<u>\$ 113,648</u>	<u>\$ -</u>	<u>\$ 113,648</u>
<i>Depreciation</i>							
19	403.000	Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -
20		<i>Total Depreciation</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Other Deductions</i>							
21	428.000	Amortization of debt acq	\$ -	\$ -	\$ -		\$ -
22		LTD Principal	\$ 91,000	\$ 2,000	\$ 93,000		\$ 93,000
23	505-4270	Interest on LTD	\$ 21,489	\$ (2,434)	\$ 19,055		\$ 19,055
24	431.000	Other interest expense	\$ 13,216	\$ -	\$ 13,216		\$ 13,216
25		<i>Total Other Deductions</i>	<u>\$ 125,705</u>	<u>\$ (434)</u>	<u>\$ 125,271</u>	<u>\$ -</u>	<u>\$ 125,271</u>
<i>Misc. General</i>							
26	930.100	General advertising	\$ -	\$ 476	\$ 476	\$ (476)	\$ -
27	930.200	Safety expense	\$ 17,018	\$ 1,323	\$ 18,341		\$ 18,341
28	930.210	Misc. general expense	\$ 98,659	\$ 0	\$ 98,659	\$ (16,814)	\$ 81,845
29	930.220	Donations	\$ 1,300	\$ -	\$ 1,300	\$ (567)	\$ 733
30	903.010	Billing expense	\$ 42,991	\$ -	\$ 42,991		\$ 42,991
31	930.250	RIGGI Funds Expense	\$ -	\$ -	\$ -		\$ -
32		<i>Total Misc General</i>	<u>\$ 159,968</u>	<u>\$ 1,799</u>	<u>\$ 161,767</u>	<u>\$ (17,856)</u>	<u>\$ 143,911</u>
33		<i>Total Other Expenses</i>	<u>\$ 1,433,334</u>	<u>\$ 46,954</u>	<u>\$ 1,543,288</u>	<u>\$ (30,630)</u>	<u>\$ 1,512,657</u>

Notes and Source:

Cols. A-C: Schedule DGB-RY-3 from the Company's filing  
 Col. D: Schedule RCS-3

Line No.	Description	Division Adjustments	Account 921.030, Dues and Memberships RCS-4	Account 923.004, Outside Service - Consulting RCS-5	Account 923.006, GNEF RCS-6	Account 924.000, Property Insurance RCS-7	Account 926.030, Schools and Seminars RCS-8	Account 930.230, Hazardous Waste RCS-9	Account 930.100, General Advertising RCS-10	Account 930.210, Misc. General Expense RCS-11	Account 930.220, Donations RCS-12	Account 593.010, Tree Trimming RCS-13
<b>Revenue</b>												
1	Operating Revenue---Electricity Charges by Customer Class	\$ -										
2	Operating Revenue---Pass Through	-										
3	Operating Revenue---Electricity Charge by Rate Class	-										
4	Other Revenue	-										
5	Total Revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Expenses</b>												
<b>Operations and Maintenance Expense</b>												
6	Operating Expense---Power Production	\$ -										
7	Operating Expense---Distribution	-										
8	Operating Expense---Customer Service	-										
9	Operating Expense---Administrative	(32,223)	(8,714)	(4,143)	(251)	(10,615)	(8,500)					
10	Maintenance Expense---Distribution System	(11,563)										(11,563)
11	Maintenance Expense---General	(1,211)						(1,211)				
12	Taxes	-										
13	Depreciation	-										
14	Other Deductions	-										
15	Misc. General	(17,856)							(476)	(16,814)	(567)	
16	Total Expenses	<u>\$ (62,853)</u>	<u>\$ (8,714)</u>	<u>\$ (4,143)</u>	<u>\$ (251)</u>	<u>\$ (10,615)</u>	<u>\$ (8,500)</u>	<u>\$ (1,211)</u>	<u>\$ (476)</u>	<u>\$ (16,814)</u>	<u>\$ (567)</u>	<u>\$ (11,563)</u>
17	Net Operating Income	<u>\$ 62,853</u>	<u>\$ 8,714</u>	<u>\$ 4,143</u>	<u>\$ 251</u>	<u>\$ 10,615</u>	<u>\$ 8,500</u>	<u>\$ 1,211</u>	<u>\$ 476</u>	<u>\$ 16,814</u>	<u>\$ 567</u>	<u>\$ 11,563</u>

Pascoag Utility District  
Account 921.030, Dues and Memberships  
Rate Year Ended December 31, 2025

Exhibit RCS-2  
Docket No. 24-14-EL  
Schedule RCS-4  
Page 1 of 1

<u>Line No.</u>	<u>Description</u>	<u>Per Company</u> (A)	<u>Per Division</u> (B)	<u>Adjustment</u> (C) = (B) - (A)
1	Adjustment to Dues and Memberships	<u>\$ 14,000</u>	<u>\$ 5,286</u>	<u>\$ (8,714)</u>

Notes and Source:

Company Schedule DGB-RY-3, page 1 of 3

Pascoag Utility District  
Account 923.004, Outside Service - Consulting  
Rate Year Ended December 31, 2025

Exhibit RCS-2  
Docket No. 24-14-EL  
Schedule RCS-5  
Page 1 of 1

<u>Line No.</u>	<u>Description</u>	<u>Per Company</u> (A)	<u>Per Division</u> (B)	<u>Adjustment</u> (C) = (B) - (A)
1	FY 2021 Actual	\$ 15,225		
2	FY 2022 Actual	\$ 3,195	\$ 3,195	
3	FY 2023 Actual	<u>\$ 2,400</u>	<u>\$ 2,400</u>	
4	Outside Service - Consulting - Average	<u>\$ 6,940</u>	<u>\$ 2,797</u>	<u>\$ (4,143)</u>

Notes and Source:

Lines 1-3: Company Schedule DGB-TY-2, page 2 of 4

Col. A, Line 4: Company used a 3 year average

Col. B, Line 4: Division is using a 2 year average

Pascoag Utility District  
Account 923.006, GNEF  
Rate Year Ended December 31, 2025

Exhibit RCS-2  
Docket No. 24-14-EL  
Schedule RCS-6  
Page 1 of 1

<u>Line No.</u>	<u>Description</u>	<u>Per Company</u> (A)	<u>Per Division</u> (B)	<u>Adjustment</u> (C) = (B) - (A)
1	Adjustment to Acct. 923.006 - GNEF	<u>\$ 1,751</u>	<u>\$ 1,500</u>	<u>\$ (251)</u>

Notes and Source:

Company Schedule DGB-TY-2, page 3 of 4 and Company Schedule DGB-RY-3, page 1 of 3

Line No.	Policy	Per Company			Per Division			Adjustment (G) = (F) - (C)
		Amount (A)	Allocation (B)	Electric (C) = (A) x (B)	Amount (D)	Allocation (E)	Electric (F) = (D) x (E)	
1	Excess Liability	\$ 12,276	80%	\$ 9,821	\$ 12,129	80%	\$ 9,703	
2	General Liability	\$ 9,755	80%	\$ 7,804	\$ 8,737	80%	\$ 6,990	
3	Auto Physical Damage	\$ 5,788	80%	\$ 4,630	\$ 5,447	80%	\$ 4,358	
4	Auto Liability	\$ 7,001	80%	\$ 5,601	\$ 6,855	80%	\$ 5,484	
5	Fiduciary	\$ 3,060	80%	\$ 2,448	\$ 2,500	80%	\$ 2,000	
6	Public Officials	\$ 4,352	80%	\$ 3,482	\$ 3,868	80%	\$ 3,094	
7	Premium Credit	\$ (1,662)	80%	\$ (1,330)	\$ (1,922)	80%	\$ (1,538)	
8	Commercial Property	\$ 43,621	29%	\$ 12,650	\$ 41,271	29%	\$ 11,969	
9	Crime	\$ 2,991	80%	\$ 2,393	\$ 2,849	80%	\$ 2,279	
10	Contractor Equip-PERMA	\$ 686	80%	\$ 548	\$ 612	80%	\$ 490	
11	Transportation Bond Starkweather & Shepley	\$ 525	0%	\$ -	\$ 525	0%	\$ -	
12	Employment Practices/Purma Fees	\$ 9,477	80%	\$ 7,582	\$ 5,645	80%	\$ 4,516	
13	ERISA (3Year Policy Pd in 2020 \$412)	\$ 164	80%	\$ 131	\$ 443	80%	\$ 354	
14	PURMA Fee	\$ 960	80%	\$ 768	\$ 1,173	80%	\$ 938	
15	Cyber Security	\$ 1,300	80%	\$ 1,040	\$ 10,400	80%	\$ 8,320	
16	Annual Dues	\$ 12,100	80%	\$ 9,680	\$ 1,300	80%	\$ 1,040	
17	Interim Year (2024)	\$ 112,395		\$ 67,249	\$ 101,831		\$ 59,997	
18	Average Yearly Increase	5%		5%	0%		0%	
19	Rate Year Property Insurance	\$ 118,015		\$ 70,612	\$ 101,831		\$ 59,997	\$ (10,615)

Notes and Source:

Cols. A-C: Company Schedule DGB-RY-8  
 Cols. D-F: Company response to PUC 1-10

Line No.	Description	Per Company (A)	Per Division (B)	Adjustment (C) = (B) - (A)
<b><u>I. Rate Year Amounts</u></b>				
1	Operations	\$ 5,200	\$ 5,200	\$ -
2	DC Legislative Rally	\$ 3,000	\$ -	\$ (3,000)
3	PURMA Annual Conference	\$ 1,500	\$ -	\$ (1,500)
4	NISC Training	\$ 8,500	\$ 8,500	\$ -
5	NEPPA Management Training (PUMP)	\$ 1,432	\$ 1,432	\$ -
6	NEPPA Crew Leadership	\$ 425	\$ 425	\$ -
7	NEPPA Meter Program 1 & 2	\$ 933	\$ 933	\$ -
8	NEPPA Apprentice linework Program	\$ 8,401	\$ 8,401	\$ -
9	Board Training	\$ 1,000	\$ 1,000	\$ -
10	Tuition Reimbursement/Books	\$ -	\$ -	\$ -
11	Customer Service Training	\$ 2,000	\$ 2,000	\$ -
12	HR CornerStone	\$ 1,000	\$ 1,000	\$ -
13	Human Resource Seminars	\$ 1,500	\$ 1,500	\$ -
14	NEPPA Annual Conference	\$ 4,000	\$ -	\$ (4,000)
15	Misc	\$ -	\$ -	\$ -
16	Totals	<u>\$ 38,891</u>	<u>\$ 30,391</u>	<u>\$ (8,500)</u>

<b><u>II. Compare Expenses Recorded in Last Three Years</u></b>	
17	FY 2021 Actual \$30,117
18	FY 2022 Actual \$9,371
19	FY 2023 Actual <u>\$1,535</u>
20	Three-year Average <u><u>\$13,674</u></u>

Notes and Source:

Col. A, Lines 1-16: Company Schedule DGB-RY-9  
 Lines 17-20: Company Schedule DBG-TY-2, page 3 of 4

NEPPA Management Training (PUMP)	\$ 1,432
NEPPA Crew Leadership	\$ 425
NEPPA Meter Program 1 & 2	\$ 933
NEPPA Apprentice linework Program	<u>\$ 8,401</u>
Total NEPPA Related Expenses Allowed by Division	<u><u>\$ 11,191</u></u>

Pascoag Utility District  
Account 930.230, Hazardous Waste  
Rate Year Ended December 31, 2025

Exhibit RCS-2  
Docket No. 24-14-EL  
Schedule RCS-9  
Page 1 of 1

<u>Line No.</u>	<u>Description</u>	<u>Per Company</u> (A)	<u>Per Division</u> (B)	<u>Adjustment</u> (C) = (B) - (A)
1	Adjustment to Hazardous Waste Expense	<u>\$ 3,009</u>	<u>\$ 1,798</u>	<u>\$ (1,211)</u>

Notes and Source:

Company Schedule DGB-TY-2, page 3 of 4 and Company Schedule DGB-RY-3, page 2 of 3

Pascoag Utility District  
Account 930.100, General Advertising  
Rate Year Ended December 31, 2025

Exhibit RCS-2  
Docket No. 24-14-EL  
Schedule RCS-10  
Page 1 of 1

<u>Line No.</u>	<u>Description</u>	<u>Per Company</u> (A)	<u>Per Division</u> (B)	<u>Adjustment</u> (C) = (B) - (A)
1	Adjustment to General Advertising Expense	<u>\$ 476</u>	<u>\$ -</u>	<u>\$ (476)</u>

Notes and Source:

Company Schedule DGB-TY-2, page 4 of 4 and Company Schedule DGB-RY-3, page 2 of 3

Pascoag Utility District  
Account 930.210, Misc. General Expense  
Rate Year Ended December 31, 2025

Exhibit RCS-2  
Docket No. 24-14-EL  
Schedule RCS-11  
Page 1 of 1

<u>Line No.</u>	<u>Description</u>	<u>Per Company</u> (A)	<u>Per Division</u> (B)	<u>Adjustment</u> (C) = (B) - (A)
1	Adjustment to Misc. General Expense	<u>\$ 98,659</u>	<u>\$ 81,845</u>	<u>\$ (16,814)</u>

Notes and Source:

Company Schedule DGB-TY-2, page 4 of 4 and Company Schedule DGB-RY-3, page 2 of 3

Pascoag Utility District  
Account 930.220, Donations  
Rate Year Ended December 31, 2025

Exhibit RCS-2  
Docket No. 24-14-EL  
Schedule RCS-12  
Page 1 of 1

<u>Line No.</u>	<u>Description</u>	<u>Per Company</u> (A)	<u>Per Division</u> (B)	<u>Adjustment</u> (C) = (B) - (A)
1	Adjustment to Donations Expense	<u>\$ 1,300</u>	<u>\$ 733</u>	<u>\$ (567)</u>

Notes and Source:

Company Schedule DGB-TY-2, page 4 of 4 and Company Schedule DGB-RY-3, page 2 of 3

<u>Line No.</u>	<u>Description</u>	<u>Per Company</u> (A)	<u>Per Division</u> (B)	<u>Adjustment</u> (C) = (B) - (A)
1	Adjustment to Tree Trimming Expense	\$ 196,563	\$ 185,000	\$ (11,563)

Notes and Source:

Company Schedule DGB-RY-10 (see below)

**Part I. Currently Allowed Tree Trimming Expense**

2 Budget allowed Per COS 2020 \$ 155,000

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

**Part II. Company Proposed Tree Trimming Expense**

The District is requesting to increase the weeks to 26 weeks

	<u>Year</u>	<u>Request</u>	<u>Estimated Rate</u>	<u>Hrs</u>
6	2025	\$ 185,000.00	\$ 200.00	925
7	2026	\$ 196,562.50	\$ 212.50	925
8	2027	\$ 208,125.00	\$ 225.00	925
9	Average	\$ 196,562.50		

Line No.	Description	Count or Usage (A)	Current (B)	Calculations for Division Proposed New Rates					
				Rate Increase 15.714% (C)	Proposed Rate (D)	Current Revenue (E)	Revenue at New Rates (F)	Dollar Increase/(Decrease) (G)	Percent Increase (H)
<b>Demand/Distribution Rates</b>									
1	Residential (A) - per kWh	34,864,167	\$ 0.04558	115.71%	\$ 0.05274	\$ 1,589,109	\$ 1,838,817	\$ 249,709	15.71%
2	Commercial (B) - kWh	3,184,648	\$ 0.04876	115.71%	\$ 0.05642	\$ 155,283	\$ 179,684	\$ 24,401	15.71%
3							\$ -	\$ -	
4	General Service MLCFR - per kWh	23,919	\$ 0.13185	115.71%	\$ 0.15257	\$ 3,154	\$ 3,649	\$ 496	
5	General Service MLCFR - per kW	177	\$ 5.96	115.71%	\$ 6.90	\$ 1,055	\$ 1,221	\$ 166	15.71%
6	General Service <200 KW - per kWh	8,168,631	\$ 0.02428	115.71%	\$ 0.02810	\$ 198,334	\$ 229,500	\$ 31,166	15.71%
7	General Service <200 KW - per kW	32,841	\$ 5.11	115.71%	\$ 5.91	\$ 167,818	\$ 194,188	\$ 26,370	
8	General Service >200 KW	22,622	\$ 12.91	115.71%	\$ 14.94	\$ 292,050	\$ 337,942	\$ 45,892	15.71%
9	Subtotals					\$ 2,406,803	\$ 2,785,002	\$ 378,199	
<b>Customer Charge (per month rate)</b>									
10	Residential (A)	52,332	\$ 6.00	100%	\$ 6.00	\$ 313,992	\$ 313,992	\$ -	0.00%
11	Commercial (B)	6,504	\$ 15.00	100%	\$ 15.00	\$ 97,560	\$ 97,560	\$ -	0.00%
12	General Service MLCFR - per kW	24	\$ 112.75	100%	\$ 112.75	\$ 2,706	\$ 2,706	\$ -	0.00%
13	General Service <200 KW - per kWh	636	\$ 112.75	100%	\$ 112.75	\$ 71,709	\$ 71,709	\$ -	0.00%
14	General Service >200 KW	72	\$ 112.75	100%	\$ 112.75	\$ 8,118	\$ 8,118	\$ -	0.00%
15	Subtotals					\$ 494,085	\$ 494,085	\$ -	
<b>Street Lighting (per month rate)</b>									
16	175 Watt Mercury	120	\$ 9.84	115.71%	\$ 11.39	\$ 1,181	\$ 1,366	\$ 186	15.71%
17	-	-		115.71%	\$ -		\$ -	\$ -	
18	50 Watt Sodium	480	\$ 5.32	115.71%	\$ 6.16	\$ 2,554	\$ 2,955	\$ 401	15.71%
19	70 Watt Sodium	180	\$ 6.04	115.71%	\$ 6.99	\$ 1,087	\$ 1,258	\$ 171	15.71%
20	100 Watt Sodium	12	\$ 7.40	115.71%	\$ 8.56	\$ 89	\$ 103	\$ 14	15.71%
21	150 Watt Sodium	96	\$ 9.45	115.71%	\$ 10.93	\$ 907	\$ 1,050	\$ 143	15.71%
22	250 Watt Sodium	504	\$ 12.74	115.71%	\$ 14.74	\$ 6,421	\$ 7,430	\$ 1,009	15.71%
23	400 Watt Sodium	348	\$ 18.29	115.71%	\$ 21.16	\$ 6,365	\$ 7,365	\$ 1,000	15.71%
24	25W LED/ 2,188 Lumens	9,816	\$ 2.87	100%	\$ 2.87	\$ 28,172	\$ 28,172	\$ -	0.00%
25	50W LED/ 3,956 Lumens	2,328	\$ 3.71	100%	\$ 3.71	\$ 8,637	\$ 8,637	\$ -	0.00%
26	120W LED/ 11,730 Lumens	1,212	\$ 8.13	100%	\$ 8.13	\$ 9,854	\$ 9,854	\$ -	0.00%
27	240W LED/ 22,797 Lumens	564	\$ 12.73	100%	\$ 12.73	\$ 7,180	\$ 7,180	\$ -	0.00%
28	73W LED Decorative with pole	468	\$ 8.59	100%	\$ 8.59	\$ 4,020	\$ 4,020	\$ -	0.00%
29	Subtotals					\$ 76,466	\$ 79,389	\$ 2,923	
30	Power Factor Adjustment					\$ -	\$ -	\$ -	
31	Total Rates and Charges					\$ 2,977,353	\$ 3,358,476	\$ 381,122	
32	Total Other Revenue					\$ 157,715	\$ 157,715	\$ -	
33	TOTAL REVENUE					\$ 3,135,068	\$ 3,516,191	\$ 381,122	
34	Total expenses	3,527,083	3,527,083			\$ 3,464,230	\$3,464,230		
35	Net Operating Reserve	52,906	52,906			\$ 51,963	\$51,963		
36	Total revenue requirement	3,579,989	3,579,989			3,516,193	3,516,193		
37	Revenue deficiency	\$ 444,921				\$ 381,125	\$ 2		

Notes and Source:

Comparative Company Schedule DGB-RD-1

38	Total Rates and Charges at Present Rates			Line 31	\$ 2,977,353	\$ 2,977,353	
	Less revenue at current rates for groups not getting a rate increase:						
39	LED Street lighting				\$ (76,466)		
40	Customer charge				\$ (494,085)		Proposed Increase
41	Revenue at current rates from classes getting an increase				\$ 2,406,803		\$ 381,122
42	Revenues at current rates to which the rate increase is being applied				\$ 2,406,803		Division Increase
43	Division calculated revenue increase					\$ 381,122	\$ 381,122
44	Total Rates and Charges at Present Rates at Proposed Rates					\$ 3,358,476	From RCS-1
						Line 31	