



November 10, 2021

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

Re: RIPUC Docket No. 5134  
Commission's Seventh Data Request

Dear Ms. Massaro:

On behalf of Pascoag Utility District Electric Department (Pascoag or the District), we herewith file an original and nine copies of Pascoag's responses to Commission's Seventh Set of Data Requests.

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

Very truly yours,

Harle J Young  
Manager of Finance and Customer Service

Service list

**STATE OF RHODE ISLAND  
PUBLIC UTILITIES COMMISSION**

**IN RE: PASCOAG UTILITY DISTRICT :  
2021 COST OF SERVICE STUDY : DOCKET NO. 5134**

**PUBLIC UTILITIES COMMISSION'S SEVENTH SET OF DATA REQUESTS  
DIRECTED TO PASCOAG UTILITY DISTRICT**

**Issued November 5, 2021  
A response is requested as soon as possible**

COMM 7-1 For each line item on schedule JS-2 where the settled Rate Year Value varies by more than 5% from the Test Year Value, please provide a brief explanation of the adjustment and the reason it is an appropriate adjustment. If any of the variances are explained in the language of the settlement, feel free to simply reference the appropriate paragraph in the settlement in lieu of typing out an answer if that is easier.

**Response:**

See Attachment to COMM 7-1a.

In addition to COMM 7-1a, the analysis of the payroll-related accounts has been prepared on attachment COMM 7-1b. This extra schedule was prepared due to the wide variances that appear when looking at the individual accounts. Still, these wide variances diminish when all payroll-related accounts are taken as a whole. When these accounts are taken as a whole, the variance from Rate Year to Test Year was only 8%. Furthermore, since there is an interim year of increase between the Rate Year and Test Year, the results would calculate only a 4% increase per year. This attachment also includes the adjustment for replacing the Tree Service employees with outside contractors.

Witness responsible: David G. Bebyn, CPA

Pascoag Utility District

Docket No. 5134

Summary of Revenues and Expenses  
Rate Year Ended June 30, 2022Schedule JS-2  
Page 1 of 3

		<u>Per Pascoag</u>					
Line No.	Acct. #	Budget Account Description	TY 2020 - Actual	Interim Year	Rate Year	Settlement Adjustments	Settlement Adjusted (E) = (C) + (D)
			(A)	(B)	(C)	(D)	
<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	\$ 1,988,469	\$ 1,988,469	\$ -		\$ -
8		Transition	\$ -	\$ -	\$ -		\$ -
9		Standard Offer	\$ 3,383,148	\$ 3,383,148			\$ -
10		PPRFC	\$ (69,572)	\$ (69,572)			\$ -
11	407.040	Regulatory Credit-OC flow back	\$ (15,780)	\$ (15,780)			\$ -
12	407.030	Regulatory Credit-PP Credit Refund	\$ -	\$ -	\$ -		\$ -
13		<i>Total Operating Revenue---Pass Through</i>	<u>\$ 5,286,265</u>	<u>\$ 5,286,265</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Operating Revenue---Electricity Charge by Rate Class</i>							
14		Demand/Distribution	\$ 2,089,919	\$ 2,089,919	\$ 2,089,919		\$ 2,089,919 0%
15		Customer Chg	\$ 489,630	\$ 489,630	\$ 489,630		\$ 489,630 0%
16		Public street lights	\$ 43,872	\$ 43,872	\$ 43,872		\$ 43,872 0%
17		Private street lights	\$ 29,459	\$ 29,459	\$ 29,459		\$ 29,459 0%
18		Power Factor Adjustment	\$ (7,573)	\$ (7,573)	\$ (7,573)		\$ (7,573) 0%
19		<i>Total Operating Revenue---Electricity Charge by Rate Class</i>	<u>\$ 2,645,307</u>	<u>\$ 2,645,307</u>	<u>\$ 2,645,307</u>	<u>\$ -</u>	<u>\$ 2,645,307</u>
<i>Other Revenue</i>							
20	405-4190	Interest income	\$ 6,746	\$ 6,746	\$ 6,746		\$ 6,746 0%
21	405-4220	Penalty interest	\$ 23,038	\$ 23,038	\$ 23,038		\$ 23,038 0%
22	405-4210	Non-operating income	\$ 3,190	\$ 3,190	\$ 3,190		\$ 3,190 0%
23	408-4510	Misc service revenue	\$ -	\$ -	\$ -		\$ - 0%
24	408-4550	Other revenue/rent	\$ 23,478	\$ 23,478	\$ 23,478		\$ 23,478 0%
25	408-4560	Other electric revenue	\$ 29,131	\$ 29,131	\$ 29,131	1,100	\$ 30,231 4%
26	408-4570	Gain on sale of assets	\$ 21,781	\$ 21,781	\$ 21,781		\$ 21,781 0%
27		<i>Total Other Revenue</i>	<u>\$ 107,364</u>	<u>\$ 107,364</u>	<u>\$ 107,364</u>	<u>\$ 1,100</u>	<u>\$ 108,464</u>
28		<b>TOTAL REVENUE</b>	<u>\$ 8,038,936</u>	<u>\$ 8,038,936</u>	<u>\$ 2,752,671</u>	<u>\$ 1,100</u>	<u>\$ 2,753,771</u>

Notes and Source:

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

Pascoag Utility District

Docket No. 5134

Summary of Revenues and Expenses  
Rate Year Ended June 30, 2022Schedule JS-2  
Page 2 of 3

Line No.	Acct. #	Budget Account Description	Per Pascoag	Settlement	
			Test Year - Adjusted (A)	Adjusted (E) = (C) + (D)	
<b>OPERATING EXPENSES</b>					
<i>Operating Expense---Power Production</i>					
1					
2	555.000	Purchased power	\$ 3,733,562	\$ -	
3	555.500	Power supply expense	\$ 2,340	\$ -	
4	565.000	Transmission	\$ 1,550,363	\$ -	
5		<b>Total Operating Expense---Power Production</b>	<b>\$ 5,286,265</b>	<b>\$ -</b>	
<i>Operating Expense---Distribution</i>					
6	593.130	over/short inventory exp	\$ 1,875	\$ 1,875	0%
7	580.000	Operation Supervisor	\$ 99,887	\$ 111,447	12% Payroll related- See Attachment COMM 7-1b
8	582.000	Operation supply & expense	\$ 89,215	\$ 89,335	0% Payroll related- See Attachment COMM 7-1b
9	586.000	O&M Meter expense	\$ 47,839	\$ 48,048	0% Payroll related- See Attachment COMM 7-1b
10	588.000	Misc distribution expense	\$ 3,285	\$ 3,634	11% Payroll related- See Attachment COMM 7-1b
11		<b>Total Operating Expense---Distribution</b>	<b>\$ 242,101</b>	<b>\$ 254,339</b>	
<i>Operating Expense---Customer Service</i>					
12	675.000	Misc. general	\$ -	\$ -	0%
13	902.000	Customer meter reading	\$ 8,499	\$ 8,929	5% Payroll related- See Attachment COMM 7-1b
14	903.000	Customer record/collection	\$ 214,267	\$ 227,881	6% Payroll related- See Attachment COMM 7-1b
15	904.000	Uncollectible accounts	\$ 44,172	\$ 37,319	-16% The rate year is set at an average of the cost for the last three years including the Adj Test Year
16		<b>Total Operating Expense---Customer Service</b>	<b>\$ 266,938</b>	<b>\$ 274,129</b>	
<i>Operating Expense---Administrative</i>					
17	920.000	Admin general salaries	\$ 452,327	\$ 385,963	-15% See Item c on Page 3 of settlement
18	921.000	Office supplies and expense	\$ 73,002	\$ 68,638	-6% The rate year is set at an average of the cost for the last three years including the Adj Test Year
19	921.010	Custodial expense	\$ 9,615	\$ 16,887	76% This account is explained in detail on Page 11 of Mr. Bebyn's Testimony
20	922.000	Admin expense transfer	\$ (124,410)	\$ (127,422)	2%
21	921.030	Dues and memberships	\$ 11,492	\$ 11,492	0%
22	923.000	Outside Service-legal	\$ 19,843	\$ 25,000	26% This account is explained in detail on Page 12 of Mr. Bebyn's Testimony
23	923.001	Outside Service-auditing	\$ 29,043	\$ 36,000	24% This account is explained in detail on Page 12 of Mr. Bebyn's Testimony
24	923.003	Outside Service-pension	\$ 11,926	\$ 10,043	-16% The rate year is set at an average of the cost for the last three years including the Adj Test Year
25	923.004	Outside Service-consulting	\$ 13,540	\$ 13,540	0%
26	923.005	Outside Service-computer/IT	\$ 102,327	\$ 109,480	7% There are additional cost for new security features New expenditure for Rate Year to Cover the
27	928.000	Rate Case	\$ -	\$ 34,492	100% amortization of this filing
28	923.006	GNEF	\$ 1,500	\$ 3,000	100% See Item H on Page 5 of settlement
29	924.000	Property insurance	\$ 50,762	\$ 49,243	-3%
30	925.000	Benefits/injuries & damages	\$ 43,272	\$ 28,054	-35% This account is explained in detail on Page 14 of Mr. Bebyn's Testimony
31	926.000	Benefits/Flex	\$ 1,104	\$ -	-100% This account is explained in detail on Page 14 of Mr. Bebyn's Testimony
32	926.020	Employee Benefits-health	\$ 190,341	\$ 218,073	15% This account is explained in detail on Page 14 of Mr. Bebyn's Testimony
33	926.030	Schools & seminars	\$ 41,400	\$ 38,392	-7% This account is explained in detail on Page 15 of Mr. Bebyn's Testimony
34	926.040	Health Care - Others	\$ 15,197	\$ 16,465	8% This account is explained in detail on Page 15 of Mr. Bebyn's Testimony
35	926.005	DBP contributions	\$ 127,306	\$ 132,241	4%
36	926.060	Employee benefits UHC-HRA	\$ 7,398	\$ 7,398	0%
37	933.000	Transportation	\$ (5,057)	\$ (31,057)	514% Adjustment due to out sourcing of Tree Function.
38	999-9999	Defined Benefit adjustment	\$ -	\$ -	0%
39		<b>Total Operating Expense---Administrative</b>	<b>\$ 1,071,928</b>	<b>\$ 1,045,922</b>	
40		<b>Total Operating Expenses</b>	<b>\$ 6,867,232</b>	<b>\$ 1,574,391</b>	
41		<b>Total Other Expenses</b>	<b>\$ 1,174,450</b>	<b>\$ 1,474,137</b>	
42		<b>Total Expenses</b>	<b>\$ 8,041,682</b>	<b>\$ 3,048,528</b>	

## Notes and Source:

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

Col. D: Schedule JS-3

Line 42: Schedule JS-2, Page 3, Line 32

Pascoag Utility District

Docket No. 5134

Summary of Revenues and Expenses  
Rate Year Ended June 30, 2022

Schedule JS-2

Page 3 of 3

Line No.	Acct. #	Budget Account Description	Per Pascoag		
			Test Year - Adjusted (A)	Settlement Adjusted (E) = (C) + (D)	
<b>OTHER EXPENSES</b>					
<i>Maintenance Expense---Distribution System</i>					
1	585.000	Maint of street lights	\$ 784	\$ 1,500	91% Payroll related- See Attachment COMM 7-1b
2	584.000	Underground expense	\$ -	\$ -	0% Payroll related- See Attachment COMM 7-1b
3	592.000	Maint of station expense	\$ 4,811	\$ 10,500	118% Payroll related- See Attachment COMM 7-1b
4	592.100	Maint of structures	\$ 5,934	\$ 8,000	35% Payroll related- See Attachment COMM 7-1b
5	593.000	Overhead line expense	\$ 373,739	\$ 451,252	21% Payroll related- See Attachment COMM 7-1b
6	593.010	Contracted OH expense	\$ 150,393	\$ 323,128	115% See Item c on Page 3 of settlement
7	597.000	Maint of meters	\$ -	\$ 2,000	100% Payroll related- See Attachment COMM 7-1b
8		<i>Total Maintenance Expense---Distribution System</i>	<u>\$ 535,661</u>	<u>\$ 796,380</u>	
<i>Maintenance Expense---General</i>					
9	930.230	Hazardous waste	\$ 125	\$ 42	-66% No futher analysis since dollars were di minimis
10		<i>Capitalized Labor</i>	\$ 40,599	\$ -	-100% Payroll related- See Attachment COMM 7-1b
11		Future capital	\$ 306,000	\$ 306,000	0%
12		Storm Contingency	\$ 20,000	\$ 12,000	-40% See Item A on Page 2&3 of settlement
13	935.000	Maint of plant	\$ 33,863	\$ 33,863	0%
14		<i>Total Maintenance Expense---General</i>	<u>\$ 400,587</u>	<u>\$ 351,905</u>	
<i>Taxes</i>					
15	408.000	Taxes - real estate	\$ -	\$ -	0%
16	408.010	Taxes - employer FICA	\$ 99,860	\$ 95,264	-5% Adjustment due to out sourcing of Tree Function.
17	408.020	Unemployment security	\$ -	\$ -	0%
18		<i>Total Taxes</i>	<u>\$ 99,860</u>	<u>\$ 95,264</u>	
<i>Depreciation</i>					
19	403.000	Depreciation	\$ -	\$ -	
20		<i>Total Depreciation</i>	<u>\$ -</u>	<u>\$ -</u>	
<i>Other Deductions</i>					
21	428.000	Amortization of debt acq	\$ -	\$ -	0%
22	505-4270	LTD	\$ -	\$ 113,600	100% Debt is new since the Test Year
23	431.000	Other interest expense	\$ 10,867	\$ 10,867	0%
24		<i>Total Other Deductions</i>	<u>\$ 10,867</u>	<u>\$ 124,467</u>	
<i>Misc. General</i>					
25	930.100	General advertising	\$ 976	\$ 808	The rate year is set at an average of the cost for the last three years including the Adj Test Year
26	930.200	Safety expense	\$ 21,074	\$ 21,074	0%
27	930.210	Misc. general expense	\$ 75,153	\$ 53,838	-28% See Item D on Page 3&4 of settlement
28	930.220	Donations	\$ 520	\$ 650	The rate year is set at an average of the cost for the last three years including the Adj Test Year
29	903.010	Billing expense	\$ 29,752	\$ 29,752	0%
30	930.250	Transfers	\$ -	\$ -	0%
31		<i>Total Misc General</i>	<u>\$ 127,475</u>	<u>\$ 106,122</u>	
32		<i>Total Other Expenses</i>	<u>\$ 1,174,450</u>	<u>\$ 1,474,137</u>	

## Notes and Source:

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

Col. D: Schedule JS-3

**RATE YEAR COMPENSATION EXPENSES  
PASCOAG UTILITY DISTRICT**

**Schedule DGB-RY-4**

ACCT. #	BUDGET ACCOUNT DESCRIPTION	ADJUSTED TEST YEAR	ADJUSTMENTS	RATE YEAR PERCENTAGE INCREASE	ADJUSTED RATE YEAR	Settlement Adjustment	Settlement Rate Year	
<b>EXPENSES</b>								
<i>Operating Expense---Distribution</i>								
580.000	Operation Supervisor	99,887	B 11,560	111,447	111,447		111,447	12%
582.000	Operation supply & expense	89,215	B 120	89,335	89,335		89,335	0%
586.000	O&M Meter expense	47,839	B 209	48,048	48,048		48,048	0%
588.000	Misc distribution expense	3,285	B 349	3,634	3,634		3,634	11%
<i>Operating Expense---Customer Service</i>								
675.000	Misc general	0		0	0		0	0%
902.000	Customer meter reading	8,499	B 430	8,929	8,929		8,929	5%
903.000	Customer record/collection	214,267	B 13,614	227,881	227,881		227,881	6%
<i>Operating Expense---Administrative</i>								
920.000	Admin general salaries	452,327	B 29,432	481,759	481,759	(95,795)	385,964	-15%
506-9262	Schools & seminars (LABOR ONLY)	10,922	2,634	13,556	13,556		13,556	24%
<i>Maintenance Expense---Distribution System</i>								
502-5850	Maint of street lights	784	B 716	1,500	1,500		1,500	91%
502-5840	Underground expense	0	B 0	0	0		0	0%
502-5920	Maint of station expense	4,811	B 5,689	10,500	10,500		10,500	118%
502-5921	Maint of structures	5,934	B 2,066	8,000	8,000		8,000	35%
502-5930	Overhead line expense	373,739	B 77,513	451,252	451,252		451,252	21%
502-5931	Contracted OH expense	150,393	B 17,735	168,128	168,128	155,000	323,128	115%
502-5970	Maint of meters	0	B 2,000	2,000	2,000		2,000	100%
<i>Maintenance Expense---General</i>								
	Health Ins Savings from Tree EmPLY					(18,071.00)	(18,071)	-100%
	DPB Contrib Savings from Tree EmPLY					(9,580.00)	(9,580)	-100%
	FICA Savings from Tree EmPLY					(7,328.00)	(7,328)	-100%
	Transport Savings from Tree EmPLY					(26,000.00)	(26,000)	-100%
	Capitalized Labor	40,599	B (40,599)	0	0		0	-100%
		<u>\$ 1,502,501</u>	<u>\$ - \$ 123,468</u>		<u>\$ 1,625,969</u>		<u>\$ 1,624,195</u>	
	Compensation Schedule DGB RY-4a	\$ 1,370,071	\$ 107,656		\$ 1,477,726		\$ 1,381,931	
	Covered by DSM	\$ (22,421)	\$ (5,407)		\$ (27,828)		\$ (27,828)	
	Tree Consultant	\$ -	\$ -		\$ -	155,000	155,000	
	Health Ins Savings from Tree EmPLY					(18,071.00)	(18,071)	
	DPB Contrib Savings from Tree EmPLY					(9,580.00)	(9,580)	
	FICA Savings from Tree EmPLY					(7,328.00)	(7,328)	
	Transport Savings from Tree EmPLY					(26,000.00)	(26,000)	
	Transportation (non labor)	74,768	\$ (713)		74,055		74,055	
	Materials	80,084	\$ 21,931		102,015		102,015	
		<u>\$ 1,502,501</u>	<u>\$ 123,467</u>		<u>\$ 1,625,968</u>		<u>\$ 1,624,194</u>	

Test Year	\$ 1,502,501	\$ 1,502,501
Rate Year	\$ 1,625,969	\$ 1,624,194
percentage increase for total of interim year and Rate Year	8%	8%
<b>percentage increase for one year</b>	<b>4%</b>	<b>4%</b>

**RATE YEAR COMPENSATION  
PASCOAG UTILITY DISTRICT**

**Schedule DGB-RY-4a**

Employee Position	Test Year Compensation Overtime Included by employee	Test Year Compensation Overtime budgeted separately		Interim Year Compensation		Rate Year Compensation	Settlement Adjustment	Settlement Rate Year Compensation
<i>Administration and Customer Service</i>								
GM-CEO	\$ 143,574	\$ 143,574	3%	\$ 147,305	3%	\$ 151,082		\$ 151,082
AGM-OPS	109,502	109,502	3%	112,726	3%	115,996		115,996
MANAGER Fin & CS	95,479	95,479	4%	99,356	4%	103,306		103,306
SUPERVISOR Admin.	78,506	78,506	4%	81,694	4%	84,942		84,942
HR COORDINATOR	63,697	63,697	3%	65,799	3%	67,935		67,935
Project Coordinator	50,075	50,075	3%	51,549	3%	53,045		53,045
CSR#1	52,171	49,121	3%	50,567	3%	52,034		52,034
CSR#2	48,635	45,585	3%	46,927	3%	48,289		48,289
CSR#3	48,635	45,585	3%	46,927	3%	48,289		48,289
<i>Operations</i>								
Foreman	101,693	92,501		95,224		97,987		97,987
Lineman 1st class A	95,177	87,844	3%	90,430	3%	93,053		93,053
Lineman 1st class A (a)	87,200	83,249	(a)	88,254	3%	90,942		90,942
Lineman 1st class A	92,349	85,607	3%	88,254	3%	90,942		90,942
Lineman 1st class A	96,055	85,607	3%	88,254	3%	90,942		90,942
Lineman 1st class B	81,989	73,625	3%	75,903	3%	78,214		78,214
Arborist (b)	37,867	37,867	(b)	58,629	3%	60,330	(60,329.55)	-
Arborist-2nd position (c)	22,923	22,923	(c)	-		-		-
System Tech-Retired (d)	22,702	22,702	(d)	-		-		-
System Tech (e)	22,952	22,952	(e)	53,550	3%	55,419		55,419
Utility Worker (f)	18,889	17,975	(f)	34,466		35,466	(35,465.85)	-
Overtime & Standby		56,097		57,780		59,513		59,513
<b>Total Compensation</b>	<b>\$ 1,370,071</b>	<b>\$ 1,370,071</b>		<b>\$ 1,433,594</b>		<b>\$ 1,477,726</b>	<b>\$ (95,795)</b>	<b>\$ 1,381,931</b>

- (a) - This position was vacant for a few weeks with the employee on medical during the Test Year . The base salary for a full year was \$85,607 the entire test year.
- (b) - This position was vacant for part of the year with the employee on medical during the CY 2019 which is part of the Test Year . The base salary for a full year was \$56,952 This position was permantly filled by a 2nd arborist position during CY 2020. The base salary for a full year was \$56,952 the entire test year.
- (c) - See note (b) above
- (d) - This Systems Tech position employee retired in January of the Test Year. The position was filled by the employee who left the Arborist position during the middle of the Test Year for medical leave.
- (e) - See note (b) above. The base salary for a full year was \$51,713
- (f) - This was a new higher during the test year to assit the new Arborist. The base salary for a full year was \$33,480

**STATE OF RHODE ISLAND  
PUBLIC UTILITIES COMMISSION**

**IN RE: PASCOAG UTILITY DISTRICT :  
2021 COST OF SERVICE STUDY : DOCKET NO. 5134**

**PUBLIC UTILITIES COMMISSION'S SEVENTH SET OF DATA REQUESTS  
DIRECTED TO PASCOAG UTILITY DISTRICT**

**Issued November 5, 2021  
A response is requested as soon as possible**

COMM 7-2 Please update schedule JS-2. Please replace the Test Year Values with the Rate Year Values as approved in 4341. Where the 4341 approved values vary by more than 15% from the current settled Rate Year values, please provide a brief explanation of the adjustment and the reason it is an appropriate adjustment.

**Response:**

See Attachment to COMM 7-2.

Witness responsible: David G. Bebyn, CPA



Pascoag Utility District  
 Summary of Revenues and Expenses  
 Rate Year Ended June 30, 2022

Docket No. 5134  
 Schedule JS-2  
 Page 1 of 3

Line No.	Acct. #	Budget Account Description	Docket 4341	
			Settlement Adjusted	Settlement Adjusted
			(E) = (C) + (D)	
<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>
<i>Operating Revenue---Pass Through</i>				
7		Transmission	\$ -	\$ -
8		Transition	\$ -	\$ -
9		Standard Offer	\$ -	\$ -
10		PPRFC	\$ -	\$ -
11	407.040	Regulatory Credit-OC flow back	\$ -	\$ -
12	407.030	Regulatory Credit-PP Credit Refund	\$ -	\$ -
13	<i>Total Operating Revenue---Pass Through</i>		<u>\$ -</u>	<u>\$ -</u>
<i>Operating Revenue---Electricity Charge by Rate Class</i>				
14		Demand/Distribution	\$ 2,089,919	\$ 1,876,005
15		Customer Chg	\$ 489,630	\$ 460,698
16		<b>Public street lights</b>	\$ 43,872	\$ 53,815
17		<b>Private street lights</b>	\$ 29,459	\$ 36,136
18		Power Factor Adjustment	\$ (7,573)	\$ 1,541
19	<i>Total Operating Revenue---Electricity Charge by Rate Class</i>		<u>\$ 2,645,307</u>	<u>\$ 2,428,196</u>
<i>Other Revenue</i>				
20	405-4190	<b>Interest income</b>	\$ 6,746	\$ 2,897
21	405-4220	<b>Penalty interest</b>	\$ 23,038	\$ 29,505
22	405-4210	<b>Non-operating income</b>	\$ 24,971	\$ 30,850
23	408-4510	<b>Misc service revenue</b>	\$ -	\$ 11,410
24	408-4550	<b>Other revenue/rent</b>	\$ 23,478	\$ 31,932
25	408-4560	<b>Other electric revenue</b>	\$ 30,231	\$ 5,245
26	408-4570	<b>Gain on sale of assets</b>	\$ 21,781	\$ -
27	<i>Total Other Revenue</i>		<u>\$ 108,464</u>	<u>\$ 111,839</u>
28	<b>TOTAL REVENUE</b>		<u>\$ 2,753,771</u>	<u>\$ 2,540,035</u>

Variations are not analyzed since balances do not impact the revenue requirement.

Some of the above other revenues have changed how each individual line item are recorded between account on a whole this group is only has a 3% variance since the last rate filing

Notes and Source:

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

Pascoag Utility District  
 Summary of Revenues and Expenses  
 Rate Year Ended June 30, 2022

Docket No. 5134  
 Schedule JS-2  
 Page 2 of 3

Line No.	Acct. #	Budget Account Description	Docket 4341		
			Settlement Adjusted (E) = (C) + (D)	Settlement Adjusted (E) = (C) + (D)	
<b>OPERATING EXPENSES</b>					
1		Operating Expense---Power Production			
2	555.000	Purchased power	\$ -	\$ -	
3	555.500	Power supply expense	\$ -	\$ -	
4	565.000	Transmission	\$ -	\$ -	
5		Total Operating Expense---Power Production	\$ -	\$ -	
<i>Operating Expense---Distribution</i>					
6	593.130	over/short inventory exp	\$ 1,875	\$ 26,000	-93% See Item E on Page 4 of settlement
7	580.000	Operation Supervisor	\$ 111,447	\$ 112,000	0%
8	582.000	Operation supply & expense	\$ 89,335	\$ 90,000	-1%
9	586.000	O&M Meter expense	\$ 48,048	\$ 48,000	0%
10	588.000	Misc distribution expense	\$ 3,634	\$ -	100% Increase due to new distribution expenses from LED Street lighting program since the last docket
11		Total Operating Expense---Distribution	\$ 254,339	\$ 276,000	
<i>Operating Expense---Customer Service</i>					
12	675.000	Misc. general	\$ -	\$ -	#DIV/0!
13	902.000	Customer meter reading	\$ 8,929	\$ 50,000	-82% Labor Costs changed due to change in Billing Software going from manual to remote reading. Labor costs reallocated to Maint of Distribution system.
14	903.000	Customer record/collection	\$ 227,881	\$ 235,093	-3%
15	904.000	Uncollectible accounts	\$ 37,319	\$ 25,087	49% Variance is due to just product of write-off being higher than last rate filing. The rate year is consistent with an average of the cost for the last three years
16		Total Operating Expense---Customer Service	\$ 274,129	\$ 310,180	
<i>Operating Expense---Administrative</i>					
17	920.000	Admin general salaries	\$ 385,963	\$ 336,633	14.7%
18	921.000	Office supplies and expense	\$ 68,638	\$ 70,520	-3%
19	921.010	Custodial expense	\$ 16,887	\$ 8,060	110% This account is explained in detail on Page 11 of Mr. Bebyn's Testimony
20	922.000	Admin expense transfer	\$ (127,422)	\$ (113,392)	12%
21	921.030	Dues and memberships	\$ 11,492	\$ 9,164	25% This account was left at test year level actual with no increase to rate year
22	923.000	Outside Service-legal	\$ 25,000	\$ 19,500	28% This account is explained in detail on Page 12 of Mr. Bebyn's Testimony
23	923.001	Outside Service-auditing	\$ 36,000	\$ 20,700	74% This account is explained in detail on Page 12 of Mr. Bebyn's Testimony
24	923.003	Outside Service-pension	\$ 10,043	\$ 8,840	14%
25	923.004	Outside Service-consulting	\$ 13,540	\$ 29,811	-55% See Item E on Page 4 of settlement
26	923.005	Outside Service-computer/IT	\$ 109,480	\$ 45,262	142% Since Docket 4341 PUD has installed a new billing and Accounting System which has higher monthly contract costs. In addition this line item covers the cost of sending out bills now performed by it vendor that use to be performed in house. Last there are additional cost for new security features which start in the rate year.
27	928.000	Rate Case	\$ 34,492	\$ 22,508	53% This Docket included expenses for a cost service study which docket 4341 did not have.
28	923.006	GNEF	\$ 3,000	\$ 1,500	100% See Item H on Page 5 of settlement
29	924.000	Property insurance	\$ 49,243	\$ 45,049	9%
30	925.000	Benefits/injuries & damages	\$ 28,054	\$ 20,456	37% Cost shifted from Unemployment tax on next page since Docket 4341. The rate year is consistent with an average of the cost for the last three years
31	926.000	Benefits/Flex	\$ -	\$ -	0%
32	926.020	Employee Benefits-health	\$ 218,073	\$ 226,755	-4%
33	926.030	Schools & seminars	\$ 38,392	\$ 43,000	-11%
34	926.040	Health Care - Others	\$ 16,465	\$ 23,581	-30% Prior docket use to cover all board members. Replace with stipend and only one board member is grandfathered with old coverage.
35	926.005	DBP contributions	\$ 132,241	\$ 112,413	18% Function of Salary costs. This line item has been adjusted for Outsourcing of Tree Function
36	926.060	Employee benefits UHC-HRA	\$ 7,398	\$ 6,000	23% Variance is due to just product of higher costs than last rate filing. The rate year is set at level below an average of the cost for the last three years
37	933.000	Transportation	\$ (31,057)	\$ 12,209	-354% Adjustment due to out sourcing of Tree Function. See Item c on Page 3 of settlement
38	999-9999	Defined Benefit adjustment	\$ -	\$ -	0%
39		Total Operating Expense---Administrative	\$ 1,045,922	\$ 948,569	
40		Total Operating Expenses	\$ 1,574,391	\$ 1,534,749	
41		Total Other Expenses	\$ 1,474,137	\$ 967,749	
42		Total Expenses	\$ 3,048,528	\$ 2,502,499	

## Notes and Source:

Cols. A-C: Schedule DGB-RY-3 from the Company's filing  
 Col. D: Schedule JS-3  
 Line 42: Schedule JS-2, Page 3, Line 32

Pascoag Utility District  
 Summary of Revenues and Expenses  
 Rate Year Ended June 30, 2022

Docket No. 5134  
 Schedule JS-2  
 Page 3 of 3

Line No.	Acct. #	Budget Account Description	Settlement Adjusted	Docket 4341 Settlement Adjusted	
(E) = (C) + (D) (E) = (C) + (D)					
<b>OTHER EXPENSES</b>					
<i>Maintenance Expense---Distribution System</i>					
Reallocation of costs between account since last rate filing. Also Payroll expenses were explained in detail on Schedule RY-4 of Mr. Bebyn's Testimony and were consistent with a normal increase for the interim and rate years.					
1	585.000	Maint of street lights	\$ 1,500	\$ -	100%
2	584.000	Underground expense	\$ -	\$ -	100%
3	592.000	Maint of station expense	\$ 10,500	\$ -	100%
4	592.100	Maint of structures	\$ 8,000	\$ 25,000	-68%
5	593.000	Overhead line expense	\$ 451,252	\$ 254,210	78%
6	593.010	Contracted OH expense	\$ 323,128	\$ 85,000	280%
7	597.000	Maint of meters	\$ 2,000	\$ -	200%
8		<i>Total Maintenance Expense---Distribution System</i>	<u>\$ 796,380</u>	<u>\$ 364,210</u>	
<i>Maintenance Expense---General</i>					
9	930.230	Hazardous waste	\$ 42	\$ 352	-88%
10		Capitalized Labor	\$ -	\$ -	0%
11		Future capital	\$ 306,000	\$ 306,200	0%
12		Storm Contingency	\$ 12,000	\$ 20,000	-40%
13	935.000	Maint of plant	\$ 33,863	\$ 39,000	-13%
14		<i>Total Maintenance Expense---General</i>	<u>\$ 351,905</u>	<u>\$ 365,552</u>	
<i>Taxes</i>					
15	408.000	Taxes - real estate	\$ -	\$ 800	-100%
16	408.010	Taxes - employer FICA	\$ 95,264	\$ 81,753	17%
17	408.020	Unemployment security	\$ -	\$ 5,000	-100%
18		<i>Total Taxes</i>	<u>\$ 95,264</u>	<u>\$ 87,553</u>	
<i>Depreciation</i>					
19	403.000	Depreciation	\$ -	\$ -	
20		<i>Total Depreciation</i>	<u>\$ -</u>	<u>\$ -</u>	
<i>Other Deductions</i>					
21	428.000	Amortization of debt acq	\$ -	\$ -	0%
22	505-4270	LTD	\$ 113,600	\$ -	100%
23	431.000	Other interest expense	\$ 10,867	\$ 7,525	44%
24		<i>Total Other Deductions</i>	<u>\$ 124,467</u>	<u>\$ 7,525</u>	
<i>Misc. General</i>					
25	930.100	General advertising	\$ 808	\$ 1,066	-24%
26	930.200	Safety expense	\$ 21,074	\$ 23,268	-9%
27	930.210	Misc. general expense	\$ 53,838	\$ 73,198	-26%
28	930.220	Donations	\$ 650	\$ 1,261	-48%
29	903.010	Billing expense	\$ 29,752	\$ 44,116	-33%
30	930.250	Transfers	\$ -	\$ -	0%
31		<i>Total Misc General</i>	<u>\$ 106,122</u>	<u>\$ 142,909</u>	
32		<i>Total Other Expenses</i>	<u>\$ 1,474,137</u>	<u>\$ 967,749</u>	

## Notes and Source:

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

**STATE OF RHODE ISLAND  
PUBLIC UTILITIES COMMISSION**

**IN RE: PASCOAG UTILITY DISTRICT :  
2021 COST OF SERVICE STUDY : DOCKET NO. 5134**

**PUBLIC UTILITIES COMMISSION'S SEVENTH SET OF DATA REQUESTS  
DIRECTED TO PASCOAG UTILITY DISTRICT**

**Issued November 5, 2021  
A response is requested as soon as possible**

COMM 7-3 Please explain why the parties settled on a 3-year amortization of rate case expense given that the interval between Pascoag base rate cases historically has exceeded 3 years.

**Response:**

Pascoag feels a 3-year amortization is a fair compromise that does not jeopardize the company's ability to maintain cash flow, considering the balance of all revenues and expenses that must be managed on a continual basis to maintain such cash flow. We note that we have to pay for these rate case expenses as they occur, so that the amortization of these expenses over an extended period of time means we have to adjust our spending on other items during that same period in order to maintain adequate cash flow. Also, although Pascoag uses fiscal discipline in order to avoid frequent, costly rate cases, there is no guarantee that we will be able to go extended periods of time before needing a new rate review and adjustment. It could come in 3 years, or 5 years or some other period depending on the business climate that is continually evolving.

Witness responsible: Michael Kirkwood and Harle Young

**STATE OF RHODE ISLAND  
PUBLIC UTILITIES COMMISSION**

**IN RE: PASCOAG UTILITY DISTRICT :  
2021 COST OF SERVICE STUDY : DOCKET NO. 5134**

**PUBLIC UTILITIES COMMISSION’S SEVENTH SET OF DATA REQUESTS  
DIRECTED TO PASCOAG UTILITY DISTRICT**

**Issued November 5, 2021  
A response is requested as soon as possible**

COMM 7-4 Paragraph H of the settlement states that Pascoag hosts the GNEF breakfast “approximately” every 3 years. Is there a policy or agreement (either written or handshake) that details which utility will be hosting the breakfast in any given year?

**Response:**

The three year rotation has been established over time as a matter of practice. The two electric/gas mainland distribution companies, National Grid and Pascoag, have always been in the rotation and we have been able to bring in one of the other energy company participants as a third part of the rotation depending on who is on the committee from these companies each year, and their willingness to participate, especially since much of the involvement is in radio and television interviews.

Witness responsible: Michael Kirkwood and Harle Young

**STATE OF RHODE ISLAND  
PUBLIC UTILITIES COMMISSION**

**IN RE: PASCOAG UTILITY DISTRICT :  
2021 COST OF SERVICE STUDY : DOCKET NO. 5134**

**PUBLIC UTILITIES COMMISSION’S SEVENTH SET OF DATA REQUESTS  
DIRECTED TO PASCOAG UTILITY DISTRICT**

**Issued November 5, 2021  
A response is requested as soon as possible**

COMM 7-5 Please provide a forward-looking itemization of the inflows and outflows of the Capital Project Restricted Account. The beginning balance of the itemization should be the balance in the account as of January 1, 2021 and the ending date of the itemization should be December 31, 2026. Please be sure to include the expected balance in the account as of each year ending December 31<sup>st</sup>.

**Response:**

Please see Comm 7.5-1 and Comm 7.5-2 Forward-looking itemizations of inflows and outflows to the Capital Project Restricted Account Jan 2021 –Dec 31, 2026.

Year End Date:	Expected Balance
12-31-21	\$532,466.92
12-31-22	\$595,499.92
12-31-23	\$671,499.92
12-31-24	\$537,999.92
12-31-25	\$434,499.92
12-31-26	\$530,999.92

Witness responsible: Harle Young & David G. Bebyn, CPA



Pascoag Utility District - Five Year Capital Budget - Electric  
2022-2026

Draft 1

Current year

<u>2021</u>	
Computer Replacements	\$ 10,000
AMR Meters	\$ 10,000
Street Lights	\$ 10,000
Poles	\$ 15,000
Transformers	\$ 25,000
Wire & miscellaneous	\$ 30,000
IT System Upgrade/Reliability	\$ 20,000
Digger Derek	\$ 250,000
Contingency	\$ 9,000
New Substation fencing	\$ 25,000
Older Substation maintenance	\$ 25,000
<b>2021 capital and debt</b>	<b>\$ 429,000</b>

<u>2022</u>	
Computer Replacements	\$ 10,000
AMR Meters	\$ 5,000
Street Lights	\$ 10,000
Poles	\$ 15,000
Transformers	\$ 25,000
Wire & miscellaneous	\$ 35,000
IT System Upgrade/Reliability	\$ 20,000
Tree Chipper Replacement	\$ 50,000
Substation enhancements	\$ 20,000
Contingency	\$ 8,000
Initial study - AMI conversion	\$ 5,000
T6 Replacement	\$ 40,000
<b>2022 capital and debt</b>	<b>\$ 243,000</b>

2003 Freightliner

2011 Chipper

2012 Tacoma

<u>2023</u>	
Computer Replacements	\$ 10,000
AMR Meters	\$ 5,000
Street Lights	\$ 10,000
Poles	\$ 15,000
Transformers	\$ 25,000
Wire & miscellaneous	\$ 35,000
IT System Upgrade/Reliability	\$ 20,000
SystemTech vehicle - T3	\$ 40,000
Plow Truck - T8	\$ 60,000
Contingency	\$ 5,000
AMI study, continued	\$ 5,000
<b>2022 capital and debt</b>	<b>\$ 230,000</b>

<u>2024</u>	
Computer Replacements	\$ 10,000
AMR Meters	\$ -
Street Lights	\$ 10,000
Poles	\$ 15,000
Transformers	\$ 25,000
Wire & miscellaneous	\$ 35,000
IT System Upgrade/Reliability	\$ 20,000
General Manager - Car 1	\$ 50,000
AMI Meter Conversion start	\$ 270,000
Contingency	\$ 4,500
<b>2022 capital and debt</b>	<b>\$ 439,500</b>

2015 Ford Explorer

2008 Ford F-250

2017 Jeep Rubicon

<u>2025</u>	
Computer Replacements	\$ 10,000
AMR Meters	\$ -
Street Lights	\$ 10,000
Poles	\$ 15,000
Transformers	\$ 25,000
Wire & miscellaneous	\$ 35,000
IT System Upgrade/Reliability	\$ 20,000
Substation Maintenance	\$ 25,000
Study moving to IMR	\$ -
Contingency	\$ 4,500
AMI meter conversion - con't	\$ 265,000
<b>2022 capital and debt</b>	<b>\$ 409,500</b>

<u>2026</u>	
Computer Replacements	\$ 10,000
AMR Meters	\$ -
Street Lights	\$ 10,000
Poles	\$ 15,000
Transformers	\$ 25,000
Wire & miscellaneous	\$ 35,000
IT System Upgrade/Reliability	\$ 20,000
Substation Maintenance	\$ 25,000
Study moving to IMR	\$ -
Contingency	\$ 4,500
AMI meter conversion - con't	\$ 65,000
<b>2022 capital and debt</b>	<b>\$ 209,500</b>

Five Year Average: **\$ 306,300**

(1) Note, unless otherwise noted all capital projects will be paid for using Pascoag's Restricted Fund Account



**STATE OF RHODE ISLAND  
PUBLIC UTILITIES COMMISSION**

**IN RE: PASCOAG UTILITY DISTRICT :  
2021 COST OF SERVICE STUDY : DOCKET NO. 5134**

**PUBLIC UTILITIES COMMISSION'S SEVENTH SET OF DATA REQUESTS  
DIRECTED TO PASCOAG UTILITY DISTRICT**

**Issued November 5, 2021  
A response is requested as soon as possible**

COMM 7-6 Please explain how the September 30, 2022 date was chosen as the date by which installation of the two-meter system would be installed by.

**Response:**

Pascoag will try to expedite the two-meter change overs as quickly as possible for the seven existing net metered customers, and we will hopefully be able to accomplish them all prior to September 30. However, since we are entering into an unusual task here, and since we will need to hire an electrician to accomplish the work, engineer each site depending on its specific installation, and order the appropriate equipment considering the current supply chain issues, we wanted to give ourselves a comfortable cut-off date to accomplish this task.

Witness responsible: Michael Kirkwood and Harle Young