

m.k.

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LA PUBLIC SERVICE COMM
MAY 23 2023 PM 3:43

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May 23, 2023

VIA HAND DELIVERY

Mr. Brandon Frey

Executive Secretary

Louisiana Public Service Commission

Post Office Box 91154

Baton Rouge, LA 70821-9154

Re: Utilities, Inc. of Louisiana – 2022 Formula Rate Plan Annual Report

Dear Secretary Frey:

Please find attached, in accordance with Louisiana Public Service Commission Docket U-36003, Utilities, Inc. of Louisiana's ("UIL") Formula Rate Plan ("FRP") Annual Report. The attached Annual Report is based upon the test year ending on December 31, 2022 and has been calculated in accordance with the Formula Rate Plan Rider Schedule FRP and the associated attachments as indicated in the joint stipulated settlement by and between UIL and Commission Staff. UIL requests that this matter be given a **fifteen (15) day intervention period in the upcoming Commission's Official Bulletin (Bulletin No. 1298).**

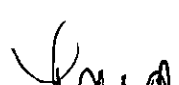
If any additional information is needed, please feel free to contact me. Thank you and kindest regards.

Sincerely,



ROUTE TO Kara B. Kantrow ROUTE FROM
DEPT. Bull DATE 5/23 DEPT. _____
DEPT. _____ DATE _____ DEPT. _____
DEPT. _____ DATE _____ DEPT. _____
DEPT. _____ DATE _____ DEPT. _____

Enclosure: as stated



Utilities, Inc. of Louisiana
Summary of Current and Proposed Rates

	RATES			AVERAGE BILL			
	Current	Proposed	Difference	Current	Proposed	Difference	% Increase
Water Service							
Residential Volumetric				\$ 40.67	\$ 42.74	\$ 2.06	5.08%
Base Facility Charge	\$ 23.67	\$ 24.87	\$ 1.20				
Volumetric Rate	\$ 4.84	\$ 5.09	\$ 0.25				
Residential Irrigation				\$ 103.11	\$ 108.34	\$ 5.23	5.08%
Base Facility Charge	\$ 23.67	\$ 24.87	\$ 1.20				
Volumetric Rate	\$ 4.84	\$ 5.09	\$ 0.25				
Residential Flat Rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Commercial Volumetric				\$ 258.74	\$ 271.88	\$ 13.14	5.08%
Base Facility Charge	\$ 97.63	\$ 102.59	\$ 4.96				
Volumetric Rate	\$ 5.14	\$ 5.40	\$ 0.26				
Commercial Irrigation				\$ 348.36	\$ 366.05	\$ 17.69	5.08%
Base Facility Charge	\$ 97.63	\$ 102.59	\$ 4.96				
Volumetric Rate	\$ 5.14	\$ 5.40	\$ 0.26				
Commercial Flat Rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Wastewater Service							
Residential Volumetric				\$ 50.05	\$ 53.35	\$ 3.30	6.60%
Base Facility Charge	\$ 37.37	\$ 39.84	\$ 2.47				
Volumetric Rate	\$ 2.36	\$ 2.52	\$ 0.16				
Residential Flat Rate	\$ 49.91	\$ 53.20	\$ 3.29	\$ 49.91	\$ 53.20	\$ 3.29	6.60%
Commercial Volumetric							
Base Facility Charge - 5/8" Meter	\$ 65.02	\$ 69.31	\$ 4.29	\$ 118.72	\$ 126.56	\$ 7.84	6.60%
Base Facility Charge - 3/4" Meter	\$ 65.02	\$ 69.31	\$ 4.29	\$ 107.16	\$ 114.23	\$ 7.07	6.60%
Base Facility Charge - 1" Meter	\$ 65.02	\$ 69.31	\$ 4.29	\$ 140.77	\$ 150.06	\$ 9.29	6.60%
Base Facility Charge - 1.5" Meter	\$ 109.47	\$ 116.70	\$ 7.23	\$ 274.84	\$ 292.98	\$ 18.14	6.60%
Base Facility Charge - 2" Meter	\$ 218.97	\$ 233.42	\$ 14.45	\$ 621.34	\$ 662.35	\$ 41.01	6.60%
Base Facility Charge - 2.5" Meter	\$ 218.97	\$ 233.42	\$ 14.45	\$ 311.09	\$ 331.63	\$ 20.53	6.60%
Base Facility Charge - 3" Meter	\$ 350.33	\$ 373.45	\$ 23.12	\$ 2,085.04	\$ 2,222.66	\$ 137.61	6.60%
Base Facility Charge - 4" Meter	\$ 350.33	\$ 373.45	\$ 23.12	\$ 1,848.39	\$ 1,970.38	\$ 121.99	6.60%
Base Facility Charge - 6" Meter	\$ 350.33	\$ 373.45	\$ 23.12	\$ 2,768.61	\$ 2,951.34	\$ 182.73	6.60%
Base Facility Charge - 8" Meter	\$ 350.33	\$ 373.45	\$ 23.12	\$ 2,514.81	\$ 2,680.79	\$ 165.98	6.60%
Volumetric Rate	\$ 7.16	\$ 7.63	\$ 0.47	Included Above			
Commercial Flat Rate	\$ 49.91	\$ 53.20	\$ 3.29	\$ 49.91	\$ 53.20	\$ 3.29	6.60%
Formulaic Flat Rate							
Customer 1	\$ 74.86	\$ 79.80	\$ 4.94	\$ 74.86	\$ 79.80	\$ 4.94	6.60%
Customer 2	\$ 123.27	\$ 131.41	\$ 8.14	\$ 123.27	\$ 131.41	\$ 8.14	6.60%
Customer 3	\$ 132.26	\$ 140.99	\$ 8.73	\$ 132.26	\$ 140.99	\$ 8.73	6.60%
Customer 4	\$ 144.73	\$ 154.28	\$ 9.55	\$ 144.73	\$ 154.28	\$ 9.55	6.60%
Customer 5	\$ 174.68	\$ 186.21	\$ 11.53	\$ 174.68	\$ 186.21	\$ 11.53	6.60%
Customer 6	\$ 418.73	\$ 446.36	\$ 27.64	\$ 418.73	\$ 446.36	\$ 27.64	6.60%
Customer 7	\$ 668.63	\$ 712.76	\$ 44.13	\$ 668.63	\$ 712.76	\$ 44.13	6.60%

Utilities, Inc. of Louisiana
Balance Sheet
Test Year Ended December 31, 2022

ASSETS		LIABILITIES AND OTHER CREDITS	
Plant In Service		Capital Stock and Retained Earnings	
Water	\$ 41,077,760	Common Stock and Paid In Capital	\$ 2,545,508
Sewer	79,883,214	Retained Earnings	21,969,723
Other	7,534,302		
Total	\$ 128,495,276	Total	\$ 24,515,231
Accumulated Depreciation-Water	(7,542,216)		
Accumulated Depreciation-Sewer	(13,427,350)	Current and Accrued Liabilities	
Accumulated Depreciation-Other	(6,158,447)	Accounts Payable-Trade	2,702,579
Total	\$ (27,128,013)	Taxes Accrued	163,072
		Customer Deposits	209,278
Plant Acquisition Adjustment-Water		Customer Deposits - Interest	2,813
Plant Acquisition Adjustment-Sewer		A/P - Assoc. Companies	25,674,038
Plant Acquisition Adjustment-Other		Deferred Revenue	-
Total	\$ 101,367,262	Total	\$ 28,751,781
Construction Work In Process-Water	532,260	Advances In Aid of Construction	
Construction Work In Process-Sewer	1,930,766	Water	-
Construction Work In Process-Other		Sewer	-
Total	\$ 2,463,026	Total	\$ -
Current Assets		Contributions In Aid of Construction	
Cash	420	Water	10,061,034
Accounts Receivable - Net	2,803,849	Sewer	12,954,980
A/R - Assoc. Companies	(22,235,312)	Total	\$ 23,016,014
Other Current Assets	87,776	Accumulated Deferred Income Tax	
Total	\$ (19,343,266)	Unamortized ITC	-
		Deferred Tax - Federal	4,661,752
Deferred Charges	2,588,278	Deferred Tax - State	1,040,259
TOTAL ASSETS	\$ 81,985,038	Total	\$ 5,702,011
		TOTAL LIABILITIES AND OTHER CREDITS	\$ 81,985,038

Allocation of Other Plant In Service	
Water	Sewer
Direct	41,077,760
Other	79,883,214
WIP	3,278,017
Total Gross	44,355,777
	84,139,498

Allocation of Other Accumulated Depreciation	
Water	Sewer
Direct	(7,542,216)
Other	(13,427,350)
WIP	(2,668,860)
Total Gross	(10,211,076)
	(16,916,937)

	Per Books	Pro Forma Adjustments	Pro Forma Present	Proposed Increase	Pro Forma Proposed
Operating Revenues					
Service Revenues - Water	5,744,599	1,453,818 [a],[b]	7,198,416	365,440 [l]	7,563,856
Service Revenues - Sewer	11,887,329	218,599 [a],[b]	12,105,928	798,591 [l]	12,904,519
Purchased Water Surcharge	-	-	-	-	-
Purchased Sewer Surcharge	-	-	-	-	-
Miscellaneous Revenues	742,843	-	742,843	-	742,843
Uncollectible Accounts	(320,447)	-	(320,447)	(19,329) [m]	(339,776)
Total Operating Revenues	18,054,324	1,672,416	19,726,740	1,145,102	20,871,842
Maintenance Expenses					
Salaries & Wages - Operations	2,448,958	98,932 [c],[d]	2,547,890	-	2,547,890
Purchased Power	1,583,008	-	1,583,008	-	1,583,008
Purchased Sewer & Water	44,117	-	44,117	-	44,117
Maintenance and Repair	1,165,223	24,964 [p]	1,190,187	-	1,190,187
Maintenance Testing	174,627	-	174,627	-	174,627
Meter Reading	169,581	-	169,581	-	169,581
Chemicals	635,964	-	635,964	-	635,964
Transportation	238,116	-	238,116	-	238,116
Operating Exp. Cap time Charged to Plant	(359,871)	-	(359,871)	-	(359,871)
Outside Services - Other	3,111,907	(536,032) [f]	2,575,875	-	2,575,875
Total	9,211,631	(412,135)	8,799,495	-	8,799,495
General Expenses					
Salaries and Wages	1,197,984	14,582 [c],[d],[o]	1,212,567	-	1,212,567
Office Expense	184,798	-	184,798	-	184,798
Regulatory Commission Exp.	214,647	24,750 [e]	239,397	-	239,397
Pension & Other Benefits	890,928	15,334 [c],[d],[o]	906,262	-	906,262
Rent	41,982	-	41,982	-	41,982
Insurance	434,761	-	434,761	-	434,761
Office Utilities	145,869	-	145,869	-	145,869
Miscellaneous	68,896	-	68,896	-	68,896
Total	3,179,866	54,666	3,234,532	-	3,234,532
Depreciation	2,093,906	-	2,093,906	-	2,093,906
Amortization of PAA	(128,328)	-	(128,328)	-	(128,328)
Taxes Other Than Income	1,538,690	14,445 [c],[d],[o]	1,553,135	1,514 [n]	1,554,649
Income Taxes - Federal	274,911	303,358 [g]	578,269	220,941 [g]	799,210
Income Taxes - State	188,052	51,397 [h]	239,449	91,487 [h]	330,936
Excess ADIT	-	(62,866) [i]	(62,866)	-	(62,866)
Amortization of ITC	(2,468)	-	(2,468)	-	(2,468)
Amortization of CIAC	(454,577)	-	(454,577)	-	(454,577)
Total	3,510,186	306,333	3,816,518	313,942	4,130,461
Total Operating Expenses	15,901,682	(51,136)	15,850,546	313,942	16,164,488
Net Operating Income	2,152,641	1,723,552	3,876,194	831,160	4,707,354
Other Income	(6,072)	6,072 [j]	-	-	-
Interest During Construction	(114,001)	114,001 [j]	-	-	-
Interest on Debt	1,667,448	(29,512) [k]	1,637,936	-	1,637,936
Net Income	605,267	1,632,991	2,238,258	831,160	3,069,418

	Per Books	Pro Forma Adjustments	Pro Forma Present	Proposed Increase	Pro Forma Proposed
Operating Revenues					
Service Revenues - Water	5,744,599	1,453,818 [a],[b]	7,198,416	365,440 [l]	7,563,856
Service Revenues - Sewer	-	-	-	-	-
Purchased Water Surcharge	-	-	-	-	-
Purchased Sewer Surcharge	-	-	-	-	-
Miscellaneous Revenues	558,360	-	558,360	-	558,360
Uncollectible Accounts	(179,358)	-	(179,358)	(6,066) [m]	(185,425)
Total Operating Revenues	6,123,600	1,453,818	7,577,417	359,374	7,936,791
Maintenance Expenses					
Salaries & Wages - Operations	1,064,771	43,014 [c],[d]	1,107,785	-	1,107,785
Purchased Power	303,940	-	303,940	-	303,940
Purchased Sewer & Water	11,381	-	11,381	-	11,381
Maintenance and Repair	312,783	-	312,783	-	312,783
Maintenance Testing	12,403	-	12,403	-	12,403
Meter Reading	169,581	-	169,581	-	169,581
Chemicals	305,228	-	305,228	-	305,228
Transportation	101,689	-	101,689	-	101,689
Operating Exp. Cap time Charged to Plant	(65,299)	-	(65,299)	-	(65,299)
Outside Services - Other	1,339,249	(223,855) [f]	1,115,394	-	1,115,394
Total	3,555,726	(180,841)	3,374,885	-	3,374,885
General Expenses					
Salaries and Wages	520,866	6,340 [c],[d],[e]	527,206	-	527,206
Office Expense	75,863	-	75,863	-	75,863
Regulatory Commission Exp.	84,364	10,761 [c]	95,125	-	95,125
Pension & Other Benefits	421,602	7,544 [c],[d],[e]	429,146	-	429,146
Rent	18,128	-	18,128	-	18,128
Insurance	183,317	-	183,317	-	183,317
Office Utilities	51,714	-	51,714	-	51,714
Miscellaneous	23,565	-	23,565	-	23,565
Total	1,379,418	24,645	1,404,063	-	1,404,063
Depreciation	761,181	-	761,181	-	761,181
Amortization of PAA	(67,104)	-	(67,104)	-	(67,104)
Taxes Other Than Income	991,344	8,296 [c],[d],[e]	999,641	475 [a]	1,000,116
Income Taxes - Federal	116,244	43,350 [g]	159,593	69,339 [e]	228,933
Income Taxes - State	83,632	(17,548) [h]	66,084	28,712 [b]	94,796
Excess ADIT	-	(27,333) [f]	(27,333)	-	(27,333)
Amortization of ITC	(1,212)	-	(1,212)	-	(1,212)
Amortization of CIAC	(194,251)	-	(194,251)	-	(194,251)
Total	1,689,835	6,765	1,696,600	98,526	1,795,126
Total Operating Expenses	6,624,980	(149,432)	6,475,548	98,526	6,574,074
Net Operating Income	(501,380)	1,603,249	1,101,869	260,848	1,362,717
Other Income	(2,650)	2,650 [j]	-	-	-
Interest During Construction	(21,247)	21,247 [i]	-	-	-
Interest on Debt	600,098	(125,937) [k]	474,161	-	474,161
Net Income	(1,077,581)	1,705,290	627,708	260,848	888,556

	Per Books	Pro Forma Adjustments	Pro Forma Present	Proposed Increase	Pro Forma Proposed
Operating Revenues					
Service Revenues - Water	-	-	-	-	-
Service Revenues - Sewer	11,887,329	218,599 [a],[b]	12,105,928	798,991 [j]	12,904,919
Purchased Water Surcharge	-	-	-	-	-
Purchased Sewer Surcharge	-	-	-	-	-
Miscellaneous Revenues	184,483	-	184,483	-	184,483
Uncollectible Accounts	(141,088)	-	(141,088)	(13,263) [m]	(154,351)
Total Operating Revenues	11,930,724	218,599	12,149,323	785,728	12,935,051
Maintenance Expenses					
Salaries & Wages - Operations	1,384,187	55,918 [c],[d]	1,440,105	-	1,440,105
Purchased Power	1,279,068	-	1,279,068	-	1,279,068
Purchased Sewer & Water	32,736	-	32,736	-	32,736
Maintenance and Repair	852,439	24,964 [p]	877,404	-	877,404
Maintenance Testing	162,224	-	162,224	-	162,224
Meter Reading	-	-	-	-	-
Chemicals	330,736	-	330,736	-	330,736
Transportation	136,427	-	136,427	-	136,427
Operating Exp. Cap time Charged to Plant	(294,573)	-	(294,573)	-	(294,573)
Outside Services - Other	1,772,658	(312,176) [q]	1,460,481	-	1,460,481
Total	5,655,904	(231,294)	5,424,610	-	5,424,610
General Expenses					
Salaries and Wages	677,118	8,242 [c],[d],[e]	685,360	-	685,360
Office Expense	108,935	-	108,935	-	108,935
Regulatory Commission Exp.	130,284	13,989 [e]	144,273	-	144,273
Pension & Other Benefits	469,326	7,790 [c],[d],[e]	477,116	-	477,116
Rent	23,854	-	23,854	-	23,854
Insurance	251,444	-	251,444	-	251,444
Office Utilities	94,155	-	94,155	-	94,155
Miscellaneous	45,332	-	45,332	-	45,332
Total	1,800,448	30,021	1,830,469	-	1,830,469
Depreciation	1,332,725	-	1,332,725	-	1,332,725
Amortization of PAA	(61,224)	-	(61,224)	-	(61,224)
Taxes Other Than Income	547,346	6,149 [c],[d],[e]	553,494	1,039 [n]	554,533
Income Taxes - Federal	158,667	260,008 [g]	418,675	151,602 [a]	570,277
Income Taxes - State	104,420	68,945 [h]	173,364	62,775 [b]	236,140
Excess ADIT	-	(35,533) [i]	(35,533)	-	(35,533)
Amortization of ITC	(1,256)	-	(1,256)	-	(1,256)
Amortization of CIAC	(260,326)	-	(260,326)	-	(260,326)
Total	1,820,351	299,568	2,119,919	215,416	2,335,335
Total Operating Expenses	9,276,703	98,295	9,374,998	215,416	9,590,414
Net Operating Income	2,654,021	120,303	2,774,325	570,313	3,344,637
Other Income	(3,422)	3,422 [l]	-	-	-
Interest During Construction	(92,754)	92,754 [j]	-	-	-
Interest on Debt	1,067,350	96,425 [k]	1,163,775	-	1,163,775
Net Income	1,682,848	(72,298)	1,610,549	570,313	2,180,862

Utilities, Inc. of Louisiana
Explanation of Adjustments to Income Statement
Test Year Ended December 31, 2022

- [a] Test Year Revenue was adjusted for annualization of current Tariff rates effective January 12, 2023. See work paper G.
- [b] Test Year Revenue was adjusted for decreased usage in the test year in comparison to the last FRP filing. See work paper G.
- [c] Payroll & benefits costs are annualized at known and measurable 2022 pay rates. See work papers A.
- [d] An adjustment to Salaries and wages is made for merit awarded April 1, 2022 based on 2021 performance, with commensurate adjustments to payroll taxes and employee benefits. See work paper A.
- [e] Regulatory expense has been adjusted for the total estimated cost of this filing for Year 1 FRP2 Adjustment, amortized over the three-year term of the FRP. See work paper D.
- [f] Corporate allocation adjustment. See Work paper H.
- [g] Federal tax rate computed using 21%. See work paper B.
- [h] State tax rate computed using 8%. See work paper B.
- [i] Adjustment for amortization of Excess Accumulated Deferred Income Tax ("ADIT") to account for the Tax Cuts and Jobs Act of 2017. See work paper C.
- [j] Other Income and Interest During Construction eliminated for rate making purposes.
- [k] Interest on debt has been computed using a 49% debt ratio and a 4.93% cost of debt.
- [l] Proposed Revenue Increase.
- [m] Correlating with the Proposed Revenue Increase, a commensurate adjustment to Uncollectible Accounts at the current rate for the Test Year.
- [n] Correlating with the Proposed Revenue Increase, a commensurate adjustment to Taxes Other Than Income for revenue based I&S Fees at current rate for the Test Year.
- [o] Remove Payroll & Benefits associated with retention payments. See work paper L.
- [p] Adjustment for out of period DEQ permit fees reclass which reduced operating expenses.

	Per Regs TOTAL	Per Regs LA - Direct/SVP	Pro Forma Adj LA - Direct	Per Regs WSC & CIL - Allocated	Pro Forma Adj WSC & CIL - Allocated	Per Regs TOTAL
Operating Revenues						
Service Revenues - Water	5,744,599	5,744,599	1,433,818	-	-	7,198,416
Service Revenues - Sewer	11,887,329	11,887,329	218,599	-	-	12,105,928
Purchased Water Surcharge	-	-	-	-	-	-
Purchased Sewer Surcharge	-	-	-	-	-	-
Miscellaneous Revenues	742,843	742,843	-	-	-	742,843
Uncollectible Accounts	(320,447)	(320,447)	-	-	-	(320,447)
Total Operating Revenues	18,054,324	18,054,324	1,672,416	-	-	19,726,740
Maintenance Expenses						
Salaries & Wages - Operations	2,448,958	2,448,958	98,932	-	-	2,547,890
Purchased Power	1,583,008	1,583,008	-	-	-	1,583,008
Purchased Sewer & Water	44,117	44,117	-	-	-	44,117
Maintenance and Repair	1,165,223	1,165,223	24,964	-	-	1,190,187
Maintenance Testing	174,627	174,627	-	-	-	174,627
Meter Reading	169,581	169,581	-	-	-	169,581
Chemicals	635,964	635,964	-	-	-	635,964
Transportation	238,116	238,116	-	-	-	238,116
Operating Exp. Cap time Charged to Plant	(359,871)	(359,871)	-	-	-	(359,871)
Outside Services - Other	3,111,507	17,032	-	3,094,875	(536,032)	2,575,875
Total	9,211,631	6,116,756	123,896	3,094,875	(536,032)	8,799,495
General Expenses						
Salaries and Wages	1,197,984	1,197,984	14,582	-	-	1,212,567
Office Expense	184,798	184,798	-	-	-	184,798
Regulatory Commission Exp.	214,647	214,647	24,750	-	-	239,397
Pension & Other Benefits	890,928	890,928	15,334	-	-	906,262
Rent	41,982	41,982	-	-	-	41,982
Insurance	434,761	434,761	-	-	-	434,761
Office Utilities	145,869	145,869	-	-	-	145,869
Miscellaneous	68,896	68,896	-	-	-	68,896
Total	3,179,866	3,179,866	54,666	-	-	3,234,532
Depreciation	2,093,906	2,093,906	-	-	-	2,093,906
Amortization of PAA	(128,328)	(128,328)	-	-	-	(128,328)
Taxes Other Than Income	1,538,690	1,538,690	14,445	-	-	1,553,135
Income Taxes - Federal	274,911	274,911	303,358	-	-	578,269
Income Taxes - State	188,052	188,052	51,397	-	-	239,449
Excess ADIT	-	-	(62,866)	-	-	(62,866)
Amortization of ITC	(2,468)	(2,468)	-	-	-	(2,468)
Amortization of CIAC	(454,577)	(454,577)	-	-	-	(454,577)
Total	3,510,185	3,510,185	306,333	-	-	3,816,518
Total Operating Expenses	15,901,682	12,806,808	484,895	3,094,875	(536,032)	15,850,546
Net Operating Income	2,152,641	5,247,516	1,187,521	(3,094,875)	536,032	3,876,194
Other Income	(6,072)	(6,072)	6,072	-	-	-
Interest During Construction	(114,001)	(114,001)	114,001	-	-	-
Interest on Debt	1,667,448	1,667,448	(29,512)	-	-	1,637,936
Net Income	605,267	3,700,141	1,096,959	(3,094,875)	536,032	2,238,258

	GAAP	For Books LA-Direct/SVP	Pro Forma Adj LA-Direct	For Books WSC & CIL-Allocated	Pro Forma Adj WSC & CIL-Allocated	Pro Forma TOTAL
Operating Revenues	TOTAL					TOTAL
Service Revenues - Water	5,744,599	5,744,599	1,453,818	-	-	7,198,416
Service Revenues - Sewer	-	-	-	-	-	-
Purchased Water Surcharge	-	-	-	-	-	-
Purchased Sewer Surcharge	-	-	-	-	-	-
Miscellaneous Revenues	558,360	558,360	-	-	-	558,360
Uncollectible Accounts	(179,338)	(179,338)	-	-	-	(179,338)
Total Operating Revenues	6,123,600	6,123,600	1,453,818	-	-	7,577,417
Maintenance Expenses						
Salaries & Wages - Operations	1,064,771	1,064,771	43,014	-	-	1,107,785
Purchased Power	303,940	303,940	-	-	-	303,940
Purchased Sewer & Water	11,381	11,381	-	-	-	11,381
Maintenance and Repair	312,783	312,783	-	-	-	312,783
Maintenance Testing	12,403	12,403	-	-	-	12,403
Meter Reading	169,581	169,581	-	-	-	169,581
Chemicals	305,228	305,228	-	-	-	305,228
Transportation	101,689	101,689	-	-	-	101,689
Operating Exp. Cap time Charged to Plant	(65,299)	(65,299)	-	-	-	(65,299)
Outside Services - Other	1,399,249	2,846	-	1,336,403	(223,855)	1,115,394
Total	3,555,726	2,219,324	43,014	1,336,403	(223,855)	3,374,885
General Expenses						
Salaries & Wages	520,866	520,866	6,340	-	-	527,206
Office Expense	75,863	75,863	-	-	-	75,863
Regulatory Commission Exp.	84,364	84,364	10,761	-	-	95,125
Pension & Other Benefits	421,602	421,602	7,544	-	-	429,146
Rent	18,128	18,128	-	-	-	18,128
Insurance	183,317	183,317	-	-	-	183,317
Office Utilities	51,714	51,714	-	-	-	51,714
Miscellaneous	23,565	23,565	-	-	-	23,565
Total	1,379,418	1,379,418	24,645	-	-	1,404,063
Depreciation	761,181	761,181	-	-	-	761,181
Amortization of PAA	(67,104)	(67,104)	-	-	-	(67,104)
Taxes Other Than Income	991,344	991,344	8,296	-	-	999,641
Income Taxes - Federal	116,244	116,244	43,250	-	-	159,593
Income Taxes - State	83,632	83,632	(17,548)	-	-	66,084
Excess ADIT	-	-	(27,333)	-	-	(27,333)
Amortization of ITC	(1,212)	(1,212)	-	-	-	(1,212)
Amortization of CIAC	(194,251)	(194,251)	-	-	-	(194,251)
Total	1,689,835	1,689,835	6,765	-	-	1,696,600
Total Operating Expenses	6,624,980	5,288,577	74,424	1,336,403	(223,855)	6,475,548
Net Operating Income	(501,380)	835,023	1,379,394	(1,336,403)	223,855	1,101,869
Other Income	(2,650)	(2,650)	2,650	-	-	-
Interest During Construction	(21,247)	(21,247)	21,247	-	-	-
Interest on Debt	600,098	600,098	(125,937)	-	-	474,161
Net Income	(1,077,581)	258,821	1,481,434	(1,336,403)	223,855	627,708

	Per Books TOTAL	Per Books LA-Direct/SVP	Pro Forma Adj LA-Direct	Per Books WSC & CIL-Allocated	Pro Forma Adj WSC & CIL-Allocated	Pro Forma TOTAL
Operating Revenues						
Service Revenues - Water	-	-	-	-	-	-
Service Revenues - Sewer	11,887,329	11,887,329	218,599	-	-	12,105,928
Purchased Water Surcharge	-	-	-	-	-	-
Purchased Sewer Surcharge	-	-	-	-	-	-
Miscellaneous Revenues	184,483	184,483	-	-	-	184,483
Uncollectible Accounts	(141,088)	(141,088)	-	-	-	(141,088)
Total Operating Revenues	11,930,724	11,930,724	218,599	-	-	12,149,323
Maintenance Expenses						
Salaries & Wages - Operations	1,384,187	1,384,187	55,918	-	-	1,440,105
Purchased Power	1,279,068	1,279,068	-	-	-	1,279,068
Purchased Sewer & Water	32,736	32,736	-	-	-	32,736
Maintenance and Repair	852,439	852,439	24,964	-	-	877,404
Maintenance Testing	162,224	162,224	-	-	-	162,224
Meter Reading	-	-	-	-	-	-
Chemicals	330,736	330,736	-	-	-	330,736
Transportation	136,427	136,427	-	-	-	136,427
Operating Exp. Cap time Charged to Plant	(294,573)	(294,573)	-	-	-	(294,573)
Outside Services - Other	1,772,538	16,186	-	1,758,472	(312,176)	1,460,481
Total	5,655,904	3,897,432	80,882	1,758,472	(312,176)	5,424,610
General Expenses						
Salaries and Wages	677,118	677,118	8,242	-	-	685,360
Office Expense	108,935	108,935	-	-	-	108,935
Regulatory Commission Exp.	130,284	130,284	13,589	-	-	144,273
Pension & Other Benefits	469,326	469,326	7,790	-	-	477,116
Rent	23,854	23,854	-	-	-	23,854
Insurance	251,444	251,444	-	-	-	251,444
Office Utilities	94,155	94,155	-	-	-	94,155
Miscellaneous	45,332	45,332	-	-	-	45,332
Total	1,800,448	1,800,448	30,021	-	-	1,830,469
Depreciation	1,332,725	1,332,725	-	-	-	1,332,725
Amortization of PAA	(61,224)	(61,224)	-	-	-	(61,224)
Taxes Other Than Income	547,346	547,346	6,149	-	-	553,494
Income Taxes - Federal	158,667	158,667	260,008	-	-	418,675
Income Taxes - State	104,420	104,420	68,945	-	-	173,364
Excess ADIT	-	-	(35,533)	-	-	(35,533)
Amortization of ITC	(1,256)	(1,256)	-	-	-	(1,256)
Amortization of CIAC	(260,326)	(260,326)	-	-	-	(260,326)
Total	1,820,351	1,820,351	299,568	-	-	2,119,919
Total Operating Expenses	9,276,703	7,518,231	410,472	1,758,472	(312,176)	9,374,998
Net Operating Income	2,654,021	4,412,493	(191,873)	(1,758,472)	312,176	2,774,325
Other Income	(3,422)	(3,422)	3,422	-	-	-
Interest During Construction	(92,754)	(92,754)	92,754	-	-	-
Interest on Debt	1,067,350	1,067,350	96,425	-	-	1,163,775
Net Income	1,687,848	3,441,320	(184,473)	(1,758,472)	312,176	1,610,549

	Per Books	Pro Forma Adjustments	Pro Forma Present	Proposed Increase	Effect of Proposed Increase
Net Operating Income	<u>2,152,641</u>	<u>1,723,552</u> [a]	<u>3,876,194</u>	<u>831,160</u> [a]	<u>4,707,354</u>
Gross Plant In Service	128,495,276	-	128,495,276	-	128,495,276
Construction Work In Process	-	-	-	-	-
Accumulated Depreciation	<u>(27,128,013)</u>	<u>-</u>	<u>(27,128,013)</u>	<u>-</u>	<u>(27,128,013)</u>
Net Plant In Service	<u>101,367,262</u>	<u>-</u>	<u>101,367,262</u>	<u>-</u>	<u>101,367,262</u>
Cash Working Capital	1,781,329	(42,878) [b]	1,738,451	-	1,738,451
Contributions In Aid of Construction	(23,016,014)	-	(23,016,014)	-	(23,016,014)
Advances in Aid of Construction	-	-	-	-	-
Accumulated Deferred Income Taxes	(5,702,011)	-	(5,702,011)	-	(5,702,011)
Regulatory Liability - Excess ADIT	(3,180,679)	-	(3,180,679)	-	(3,180,679)
Customer Deposits	(212,091)	-	(212,091)	-	(212,091)
Deferred Charges	2,588,278	(1,139,075) [c]	1,449,203	-	1,449,203
Plant Acquisition Adjustment	(5,090,263)	-	(5,090,263)	-	(5,090,263)
Excess Book Value	-	-	-	-	-
Total Rate Base	<u>68,535,811</u>	<u>(1,181,953)</u>	<u>67,353,858</u>	<u>-</u>	<u>67,353,858</u>
Return on Rate Base	<u>3.14%</u>		<u>5.75%</u>		<u>6.99%</u>

	Per Books	Pro Forma Adjustments	Pro Forma Present	Proposed Increase	Effect of Proposed Increase
Net Operating Income	<u>(501,380)</u>	<u>1,603,249</u> [a]	<u>1,101,869</u>	<u>260,848</u> [a]	<u>1,362,717</u>
Gross Plant In Service	44,355,777	-	44,355,777	-	44,355,777
Construction Work In Process	-	-	-	-	-
Accumulated Depreciation	<u>(10,211,076)</u>	<u>-</u>	<u>(10,211,076)</u>	<u>-</u>	<u>(10,211,076)</u>
Net Plant In Service	<u>34,144,701</u>	<u>-</u>	<u>34,144,701</u>	<u>-</u>	<u>34,144,701</u>
Cash Working Capital	763,231	(18,488) [b]	744,743	-	744,743
Contributions In Aid of Construction	(10,061,034)	-	(10,061,034)	-	(10,061,034)
Advances in Aid of Construction	-	-	-	-	-
Accumulated Deferred Income Taxes	(2,479,151)	-	(2,479,151)	-	(2,479,151)
Regulatory Liability - Excess ADIT	(1,402,707)	-	(1,402,707)	-	(1,402,707)
Customer Deposits	(92,214)	-	(92,214)	-	(92,214)
Deferred charges	1,053,143	(301,080) [c]	752,063	-	752,063
Plant Acquisition Adjustment	(2,108,342)	-	(2,108,342)	-	(2,108,342)
Excess Book Value	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Rate Base	<u>19,817,626</u>	<u>(319,568)</u>	<u>19,498,059</u>	<u>-</u>	<u>19,498,059</u>
Return on Rate Base	<u>-2.53%</u>		<u>5.65%</u>		<u>6.99%</u>

	Per Books	Pro Forma Adjustments	Pro Forma Present	Proposed Increase	Effect of Proposed Increase
Net Operating Income	<u>2,654,021</u>	<u>120,303</u> [a]	<u>2,774,325</u>	<u>570,313</u> [a]	<u>3,344,637</u>
Gross Plant In Service	84,139,498		84,139,498	-	84,139,498
Construction Work In Process		-	-	-	-
Accumulated Depreciation	<u>(16,916,937)</u>	<u>-</u>	<u>(16,916,937)</u>	<u>-</u>	<u>(16,916,937)</u>
Net Plant In Service	<u>67,222,561</u>	<u>-</u>	<u>67,222,561</u>	<u>-</u>	<u>67,222,561</u>
Cash Working Capital	1,018,098	(24,391) [b]	993,708	-	993,708
Contributions In Aid of Construction	(12,954,980)	-	(12,954,980)	-	(12,954,980)
Advances in Aid of Construction	-	-	-	-	-
Accumulated Deferred Income Taxes	(3,222,861)	-	(3,222,861)	-	(3,222,861)
Regulatory Liability - Excess ADIT	(1,777,972)	-	(1,777,972)	-	(1,777,972)
Customer Deposits	(119,877)	-	(119,877)	-	(119,877)
Deferred charges	1,535,135	(837,995) [c]	697,140	-	697,140
Plant Acquisition Adjustment	(2,981,920)	-	(2,981,920)	-	(2,981,920)
Excess Book Value	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Rate Base	<u>48,718,185</u>	<u>(862,385)</u>	<u>47,855,799</u>	<u>-</u>	<u>47,855,799</u>
Return on Rate Base	<u>5.45%</u>		<u>5.80%</u>		<u>6.99%</u>

- [a] Refer to Schedule B-LS for explanations of adjustments to income statement.
- [b] Working Capital is calculated based on 1/8 of pro forma operating expenses and taxes other than income tax.
- [c] Regulatory assets related to rate case expenses and Deferred Maintenance CWIP are excluded for rate making purposes. See work paper E.

Rider FRP Revenue Redetermination Formula
Test Year Ended December 31, 2022

SECTION 1 BANDWIDTH CHECK									
Line	Description	Reference	Water	Sewer	Total				
1	Pro Forma Present Net Income	Schedule B	\$ 627,708.00	\$ 1,610,549.00	\$ 2,238,257.00				
2	Pro Forma Present Rate Base	Schedule C	\$ 19,498,058.50	\$ 47,855,799.47	\$ 67,353,857.97				
3	Equity % of Capital Structure	Input Schedule L1 / (L2 * L3)	50.64%	50.64%	50.64%				
4	Earned Rate of Return on Equity		6.36%	6.65%	6.56%				
5	Evaluation Period Cost Rate for Common Equity		10.23%	10.23%	10.23%				
6	If L5 + 0.50% < L4	GO TO Section 2							
7	If L5 + 0.50% > L4	GO TO Section 3							
8	Otherwise	No Rate Change							
SECTION 2 UPPER BAND TEST AND RESET TO MIDPOINT									
Line	Description	Reference	Water	Sewer	Total				
9	Earned Rate of Return on Common Equity	L4	0.00%	0.00%	0.00%				
10	Upper Band	Input Schedule L9 - L11	10.00%	10.00%	10.00%				
11	Lower band reset target		9.00%	9.00%	9.00%				
12	If L9 > L10, reduce to Mid-Point	See Note 1	0.00%	0.00%	0.00%				
13	Extraordinary Costs		\$ -	\$ -	\$ -				
14	Common Equity Capital Ratio	Input Schedule L14 * L15 * L16	50.64%	50.64%	50.64%				
15	Pro Forma Present Rate Base	Schedule C	\$ 19,498,058.50	\$ 47,855,799.47	\$ 67,353,857.97				
16	Revenue Conversion Factor	Input Schedule L13 / (L14 * L15 * L16)	1.40	1.40	1.40				
17	Net Cost Impact on Common Equity		0.00%	0.00%	0.00%				
18	Reduction due to Extraordinary Costs	Lesser of L11 or L17	0.00%	0.00%	0.00%				
19	Reduction in Earned Rate of	If L11 > L18 then							
20	Return on Common Equity	(L11 - L18); otherwise zero	0.00%	0.00%	0.00%				
21	Total ROE Reduction	L18 + L20	0.00%	0.00%	0.00%				
22	If L 21 ≤ 0.05%		No Rate Change	No Rate Change	No Rate Change				
23	If L 21 > 0.05%. Then								
24	Reduction in Base Rider FRP Revenue	L14 * L15 * L16 * L21	\$ -	\$ -	\$ -				
SECTION 3 LOWER BAND TEST AND RESET TO MIDPOINT									
Line	Description	Reference	Water	Sewer	Total				
25	Lower Band	Input Schedule L4	9.00%	9.00%	9.00%				
26	Earned Rate of Return on Common Equity		6.36%	6.65%	6.56%				
27	Lower band reset target	Input Schedule L27 - L26	9.00%	9.00%	9.00%				
28	If L26 < L25, Increase to Mid-Point		2.64%	2.35%	2.44%				
29	Increase in Earned Rate of Return on								
30	Common Equity	L28	2.64%	2.35%	2.44%				
31	If L20 < 0.05%		No Rate Change	No Rate Change	No Rate Change				
32	If L20 > 0.05%. Then								
33	Increase in Earned Rate of Return on Equity	L30	2.64%	2.35%	2.44%				
34									
35	Common Equity Capital Ratio	Input Schedule L33 * L35 * L36 * L37	50.64%	50.64%	50.64%				
36	Pro Forma Present Rate Base	Schedule C	\$ 19,498,058.50	\$ 47,855,799.47	\$ 67,353,857.97				
37	Revenue Conversion Factor	Input Schedule L33 * L35 * L36 * L37	1.40	1.40	1.40				
38	Increase in Base Rider FRP Revenue		\$ 365,439.92	\$ 798,991.49	\$ 1,164,431.42				

WATER							
Line	Rate Class	Reference	Test Year Revenues	% of Total	Allocation of Line 8		
1	U/L Residential - Volumetric	Schedule F, Rate Schedule	\$ 4,899,789.99	68.07%	\$ 248,746.23		5.08%
2	U/L Residential Irrigation - Volumetric	Schedule F, Rate Schedule	\$ 66,402.28	0.92%	\$ 3,371.03		5.08%
3	U/L Residential - Flat Rate	Schedule F, Rate Schedule	\$ -	0.00%	\$ -		0.00%
4	U/L Commercial - Volumetric	Schedule F, Rate Schedule	\$ 2,201,916.35	30.59%	\$ 111,784.05		5.08%
5	U/L Commercial Irrigation - Volumetric	Schedule F, Rate Schedule	\$ 30,307.54	0.42%	\$ 1,538.61		5.08%
6	U/L Commercial - Flat Rate	Schedule F, Rate Schedule	\$ -	0.00%	\$ -		0.00%
7	Subtotal		\$ 7,198,416.16				
8	Total Increase/Reduction in FRP Revenue				\$ 365,439.92		5.08%
WASTEWATER							
Line	Rate Class	Reference	Test Year Revenues	% of Total	Allocation of Line 6		
1	U/L Residential - Volumetric	Schedule F, Rate Schedule	\$ 5,635,493.84	46.55%	\$ 371,942.71		6.60%
2	U/L Residential - Flat Rate	Schedule F, Rate Schedule	\$ 2,690,718.56	22.23%	\$ 177,587.48		6.60%
3	U/L Commercial - Volumetric	Schedule F, Rate Schedule	\$ 2,993,366.37	24.73%	\$ 197,562.24		6.60%
4	U/L Sewer District 6	Schedule F, Rate Schedule	\$ 741,047.12	6.12%	\$ 48,909.13		6.60%
5	U/L Commercial - Flat Rate	Schedule F, Rate Schedule	\$ 24,456.09	0.20%	\$ 1,614.10		6.60%
6	U/L Commercial - Formulaic Flat Rate	Schedule F, Rate Schedule	\$ 20,845.80	0.17%	\$ 1,375.82		6.60%
7	Subtotal		\$ 12,105,927.77				
8	Total Increase/Reduction in FRP Revenue				\$ 798,991.49		6.60%

WATER										CURRENT RATES										PROPOSED RATES										% Increase Avg Bill
Rate Schedule	Class	Meter Size	Test Year Estimate	Test Year End of Bill	Usage Charge	Vol Revenue	Rate/Plat Fee	Base Revenue	Rate	Usage Charge	Vol Revenue	Rate	Base Revenue	Rate	Usage Charge	Vol Revenue	Rate	Base Revenue	Rate	Usage Charge	Vol Revenue	Rate	Base Revenue	Rate	% of Total Revenues	% of Total Revenues	% of Total Revenues	Average Bill		
UTI Residential - Volumetric	RES	AI	433,237,201	120.443	\$	4.84	\$	2,618,431	\$	23.67	\$	2,618,431	\$	40.67	\$	5.09	\$	23,523	\$	24.87	\$	2,994,115	\$	51,483.56	60.79%	4,274	5.08%			
UTI Residential - Flat Rate	RES	AI	10,506,999	644	\$	4.84	\$	15,233	\$	23.67	\$	66,402	\$	103.11	\$	5.09	\$	53,576	\$	24.87	\$	-	\$	-	0.00%	5	0.00%			
UTI Commercial - Volumetric	COM	AI	246,748,664	8,310	\$	5.14	\$	13,712,053	\$	97.63	\$	438,831	\$	252.71	\$	5.40	\$	14,605,661	\$	103.59	\$	423,010	\$	23,137.09	10.55%	271.48	5.08%			
UTI Commercial - Flat Rate	COM	AI	4,243,516	27	\$	5.14	\$	21,414	\$	97.63	\$	6,494	\$	541.36	\$	5.40	\$	22,921	\$	103.59	\$	6,923	\$	21,864	0.43%	564.05	5.08%			
TOTAL WATER																												5.08%		
Check																												5.08%		
UTI Residential - Flat Rate																												5.08%		
UTI Residential - Volumetric	RES	AI	181,294	\$	2.36	\$	1,427,753	\$	37.27	\$	4,297,741	\$	5,635.64	48.53%	\$	50.05	\$	1,521,043	\$	39.84	\$	4,443,452	\$	4,007,437	48.53%	\$	53.35	6.00%		
UTI Commercial - Volumetric	COM	AI	33,911	\$	7.16	\$	134,899	\$	63.02	\$	15,321	\$	204,222	24.96%	\$	118.72	\$	163,603	\$	60.31	\$	171,103	\$	312,906	24.96%	\$	126.56	6.00%		
UTI Commercial - Flat Rate	COM	AI	145	\$	7.16	\$	6,110	\$	63.02	\$	9,478	\$	15,528	0.13%	\$	107.16	\$	6,515	\$	69.31	\$	10,290	\$	16,540	0.13%	\$	111.23	6.00%		
UTI Commercial - Volumetric	COM	AI	11,407,240	\$	7.16	\$	83,334	\$	63.02	\$	73,139	\$	174,344	1.38%	\$	1,407.79	\$	84,842	\$	69.31	\$	78,240	\$	185,043	1.38%	\$	150.08	6.00%		
UTI Commercial - Flat Rate	COM	AI	635	\$	7.16	\$	105,011	\$	109.47	\$	46,935	\$	179,529	2.44%	\$	27.84	\$	111,842	\$	115.70	\$	71,103	\$	186,043	1.44%	\$	205.98	6.00%		
UTI Commercial - Volumetric	COM	AI	1,179,763	\$	7.16	\$	1,179,763	\$	218.97	\$	642,009	\$	1,317,712	15.03%	\$	611.34	\$	1,257,227	\$	235.42	\$	664,342	\$	1,747,029	10.55%	\$	662.35	6.00%		
UTI Commercial - Flat Rate	COM	AI	31	\$	7.16	\$	12,401	\$	129.35	\$	3,205	\$	3,205	0.03%	\$	2,033.04	\$	1,178	\$	2,033.04	\$	3,180	\$	3,980	0.03%	\$	2,161.83	6.00%		
UTI Commercial - Volumetric	COM	AI	12,401,405	\$	7.16	\$	90,125	\$	390.33	\$	52,109	\$	238,716	1.96%	\$	1,613.39	\$	223,270	\$	323.45	\$	172,749	\$	279,453	2.14%	\$	1,979.33	6.00%		
UTI Commercial - Flat Rate	COM	AI	140	\$	7.16	\$	209,728	\$	500.33	\$	40,046	\$	258,271	2.14%	\$	1,444.39	\$	223,270	\$	323.45	\$	172,749	\$	279,453	2.14%	\$	1,979.33	6.00%		
UTI Commercial - Volumetric	COM	AI	15,543,857	\$	7.16	\$	111,341	\$	500.33	\$	10,115	\$	127,556	1.05%	\$	2,744.41	\$	127,556	\$	579.45	\$	125,241	\$	1,056	\$	2,951.34	6.00%			
UTI Commercial - Flat Rate	COM	AI	32	\$	7.16	\$	25,971	\$	500.33	\$	4,254	\$	30,978	0.23%	\$	321.48	\$	27,468	\$	579.45	\$	4,481	\$	31,960	0.23%	\$	348.79	6.00%		
UTI Commercial - Volumetric	COM	AI	272,104,816	\$	7.16	\$	1,947,363.74	\$	500.33	\$	1,046,930.60	\$	2,993,364.37	24.73%	\$	19,439	\$	2,075,846.30	\$	4,481	\$	1,118,042.43	\$	3,190,934.62	24.73%	\$	24,853	6.00%		
UTI Commercial - Flat Rate	COM	AI	11,481	\$	7.16	\$	174,466	\$	500.33	\$	429,129	\$	656,085	5.18%	\$	3,274	\$	183,319	\$	39.84	\$	457,772	\$	644,807	5.18%	\$	56.23	6.00%		
UTI Commercial - Volumetric	COM	AI	3,254,586	\$	7.16	\$	23,592	\$	63.02	\$	4,845	\$	792,271	0.23%	\$	91.82	\$	7,653	\$	69.31	\$	6,455	\$	81,920	0.23%	\$	77.38	6.00%		
UTI Commercial - Flat Rate	COM	AI	96	\$	7.16	\$	2,573	\$	63.02	\$	5,241	\$	8,815	0.07%	\$	1,640	\$	7,653	\$	69.31	\$	5,927	\$	9,078	0.07%	\$	97.38	6.00%		
UTI Commercial - Volumetric	COM	AI	357,639	\$	7.16	\$	1,128	\$	109.47	\$	62,946	\$	154,640	0.23%	\$	154.40	\$	1,203	\$	116.70	\$	2,917	\$	4,120	0.23%	\$	164.40	6.00%		
UTI Commercial - Flat Rate	COM	AI	24	\$	7.16	\$	2,166	\$	218.97	\$	5,355	\$	7,422	0.06%	\$	309.23	\$	2,309	\$	233.92	\$	5,602	\$	7,793	0.06%	\$	323.14	6.00%		
UTI Commercial - Volumetric	COM	AI	2,321,700	\$	7.16	\$	18,649	\$	1,413.31	\$	17,020	\$	35,050	0.23%	\$	2,923.36	\$	19,340	\$	1,511.92	\$	18,140	\$	37,583	0.23%	\$	3,113.28	6.00%		
UTI Commercial - Flat Rate	COM	AI	11,237	\$	7.16	\$	232,844.24	\$	1,413.31	\$	977,192.40	\$	741,047.32	6.12%	\$	8,320	\$	332,439.29	\$	1,511.92	\$	551,216.96	\$	789,558.23	6.12%	\$	43.11	6.00%		
TOTAL WATER																												6.00%		
Check																												6.00%		
UTI Commercial - Flat Rate																												6.00%		
Customer 1	COM	AI	480	\$	-	\$	-	\$	49.81	\$	24,456	\$	24,456	0.20%	\$	49.81	\$	33,220	\$	36,070	\$	955	\$	958	0.01%	\$	53.20	6.00%		
Customer 2	COM	AI	12	\$	-	\$	-	\$	74.86	\$	898	\$	898	0.01%	\$	74.86	\$	79,840	\$	955	\$	131.41	\$	1,577	0.01%	\$	151.41	6.00%		
Customer 3	COM	AI	12	\$	-	\$	-	\$	133.27	\$	1,479	\$	1,479	0.01%	\$	133.27	\$	140.99	\$	1,692	\$	1,891	\$	2,254	0.01%	\$	140.99	6.00%		
Customer 4	COM	AI	12	\$	-	\$	-	\$	157.77	\$	1,707	\$	1,707	0.01%	\$	157.77	\$	164.28	\$	1,891	\$	2,134	\$	2,504	0.02%	\$	164.28	6.00%		
Customer 5	COM	AI	12	\$	-	\$	-	\$	183.26	\$	2,096	\$	2,096	0.02%	\$	183.26	\$	184.23	\$	2,134	\$	2,428	\$	2,804	0.02%	\$	184.23	6.00%		
Customer 6	COM	AI	12	\$	-	\$	-	\$	217.77	\$	2,496	\$	2,496	0.02%	\$	217.77	\$	217.26	\$	2,428	\$	2,726	\$	3,103	0.02%	\$	217.26	6.00%		
Customer 7	COM	AI	12	\$	-	\$	-	\$	242.26	\$	2,802	\$	2,802	0.02%	\$	242.26	\$	242.26	\$	2,726	\$	3,020	\$	3,397	0.02%	\$	242.26	6.00%		
Customer 8	COM	AI	12	\$	-	\$	-	\$	266.76	\$	3,002	\$	3,002	0.02%	\$	266.76	\$	266.76	\$	2,726	\$	3,020	\$	3,397	0.02%	\$	266.76	6.00%		
Customer 9	COM	AI	12	\$	-	\$	-	\$	291.26	\$	3,302	\$	3,302	0.02%	\$	291.26	\$	291.26	\$	2,726	\$	3,020	\$	3,397	0.02%	\$	291.26	6.00%		
Customer 10	COM	AI	12	\$	-	\$	-	\$	315.76	\$	3,602	\$	3,602	0.02%	\$	315.76	\$	315.76	\$	2,726	\$	3,020	\$	3,397	0.02%	\$	315.76	6.00%		
Customer 11	COM	AI	12	\$	-	\$	-	\$	340.26	\$	3,902	\$	3,902	0.02%	\$	340.26	\$	340.26	\$	2,726	\$	3,020	\$	3,397	0.02%	\$	340.26	6.00%		
Customer 12	COM	AI	12	\$	-	\$	-	\$	364.76	\$	4,202	\$	4,202	0.02%	\$	364.76	\$	364.76	\$	2,726	\$	3,020	\$	3,397	0.02%	\$	364.76	6.00%		
Customer 13	COM	AI	12	\$	-	\$	-	\$	389.26	\$	4,502	\$	4,502	0.02%	\$	389.26	\$	389.26	\$	2,726	\$	3,020	\$	3,397	0.02%	\$	389.26	6.00%		
Customer 14	COM	AI	12	\$	-	\$	-	\$	413.76	\$	4,802	\$	4,802	0.02%	\$	413.76	\$	413.76	\$	2,726	\$	3,020	\$	3,397	0.02%	\$	413.76	6.00%		
Customer 15	COM	AI	12	\$	-	\$	-	\$	438.26	\$	5,102	\$	5,102	0.02%	\$	438.26	\$	438.26	\$	2,726	\$	3,020	\$	3,397	0.02%	\$	438.26	6.00%		
Customer 16	COM	AI	12	\$	-	\$	-	\$	462.76	\$	5,402	\$	5,402	0.02%	\$	462.76	\$	462.76	\$	2,726	\$	3,020	\$	3,397	0.02%	\$	462.76	6.00%		
Customer 17	COM	AI	12	\$	-	\$	-	\$	487.26	\$	5,702	\$	5,702	0.02%	\$	487.26	\$	487.26	\$	2,726	\$	3,020	\$	3,397	0.02%	\$	487.26	6.00%		
Customer 18	COM	AI	12	\$	-	\$	-	\$	511.76	\$	6,002	\$	6,002	0.02%	\$	511.76	\$	511.76	\$	2,726	\$	3,020	\$	3,397	0.02%	\$	511.76	6.00%		
Customer 19	COM	AI	12	\$	-	\$	-	\$	536.26	\$	6,302	\$	6,302	0.02%	\$	536.26	\$	536.26	\$	2,726	\$	3,020	\$	3,397	0.02%	\$	536.26	6.00%		
Customer 20	COM	AI	12	\$	-	\$	-	\$	560.76	\$	6,602	\$	6,602	0.02%	\$	560.76	\$	560.76	\$	2,726	\$	3,020	\$	3,397	0.02%	\$	560.76	6.00%		
Customer 21	COM	AI	12	\$	-	\$	-	\$	585.26	\$	6,902	\$	6,902	0.02%	\$	585.26	\$	585.26	\$	2,726	\$	3,020	\$	3,397	0.02%	\$	585.26	6.00%		
Customer 22	COM	AI	12	\$	-	\$	-	\$	609.76	\$	7,202	\$	7,202	0.02%	\$	609.76	\$	609.76	\$	2,726	\$	3,020	\$	3,397	0.02%	\$	609.76	6.00%		
Customer 23	COM	AI	12	\$	-	\$	-	\$	634.26	\$	7,502	\$	7,502	0.02%	\$	634.26	\$	634.26	\$	2,726	\$	3,020	\$	3,397	0.02%	\$	634.26	6.00%		
Customer 24	COM	AI	12	\$	-	\$	-	\$	65809.																					