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MAY 25 2021

LA Public Service Commission

BEFORE THE

LOUISIANA PUBLIC SERVICE COMMISSION

UTILITIES, INC. OF LOUISIANA

DOCKET NO. U-\_\_\_\_\_

*In re: Request for Extension of Formula Rate Plan with Modifications Thereto*

**REQUEST FOR EXTENSION OF FORMULA RATE PLAN  
WITH MODIFICATIONS THERETO**

NOW BEFORE the Louisiana Public Service Commission (hereinafter referred to “**Commission**” or “**LPSC**”), through undersigned counsel, comes Utilities, Inc. of Louisiana (hereinafter referred to as “**UIL**” or “**Applicant**” or “**Company**”) who, in support of their *Request for Extension of Formula Rate Plan with Modifications Thereto*, avers as follows:

1.

UIL, a Louisiana corporation, is a Commission regulated for-profit utility providing water and wastewater service to approximately 10,916 water and 14,475 connections throughout nineteen (19) parishes in Louisiana (Ascension, Assumption, Bienville, Calcasieu, East Baton Rouge, Evangeline, Jackson, Livingston, Madison, Morehouse, Richland, St. Landry, St. Tammany, Tangipahoa, Vermilion, Washington, West Baton Rouge, West Feliciana, and Winn). UIL is a direct, wholly owned subsidiary of Corix Regulated Utilities (US) Inc., which is an indirect, wholly owned subsidiary of Corix Infrastructure, Inc. (hereinafter referred to as “**Corix**”), headquartered at 1188 West Georgia Street, Suite 1600, Vancouver, British Columbia.

2.

Corix, a corporation organized under the laws of the Province of British Columbia, Canada has a single ultimate controlling owner, British Columbia Investment Management Corporation

ROUTE TO	ROUTE FROM
DEPT. <u>buil</u>	DEPT. _____
DATE <u>5/25</u>	DATE _____
DEPT. _____	DEPT. _____
DEPT. _____	DEPT. _____

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*F 2L 60790*

(“BCI”). BCI is based in Victoria, British Columbia, Canada and the corporation is one of Canada’s largest institutional investors and its activities finance the retirement benefits for nearly 630,000 public sector pension plan members (including university and college instructors and staff, municipal employees, public servants, healthcare workers, teachers, firefighters, and police officers) and the compulsory insurance and benefit funds that cover British Columbia workers and motorists.<sup>1</sup>

3.

The Commission exercises jurisdiction over the rates and services of its regulated utility companies, including UIL, pursuant to Article 4, Section 21, of the Louisiana Constitution.

4.

#### **INITIAL FRP**

By way of background, UIL’s rates are currently structured under a Formula Rate Plan (hereinafter referred to as a “FRP”) and it is UIL’s desire to continue operating its rates under an FRP structure similar to the existing rate mechanisms currently in place as doing so is in the best interest of UIL’s ratepayers. UIL’s original Formula Rate Plan (hereinafter referred to as the “Initial FRP”) was authorized by LPSC Order No. U-34742, *In re: Request for Statewide Consolidation of Assets, Request for Uniform Rate Structure, Request for the Establishment of Formula Rate Plan, and Application for Adjustment in Retail Rates, as well as Reservation of Rights to Request Interim Rates*, issued October 30, 2018. UIL’s Initial FRP began with test year 2018 and expired with test year 2020 and had a Return on Equity (hereinafter referred to as

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<sup>1</sup> Pursuant to BCI’s constituting and governing legislation, the *Public Sector Pension Plans Act* (British Columbia), there are restrictions as to who BCI may accept as a client. BCI is only permitted to act for government trust funds, special funds, government bodies and public sector institutions that have been specifically designated, by regulation of the British Columbia Lieutenant Governor in Council, as a permitted client of BCI. Institutions so designated by the Lieutenant Governor in Council must have a connection to the British Columbia public sector.

“ROE”) bandwidth of 9.75%-10.75% ROE with a 10.25% ROE midpoint reset, whereby a rate reset would occur to the midpoint if the ROE calculation at the end of each test year fell above or below the bandwidth.

5.

#### **REQUEST FOR RENEWAL AND MODIFICATION**

UIL requests a renewal of the Initial FRP with certain modifications. UIL’s requested renewed and modified FRP, as with its Initial FRP, calls for yearly review of submitted financial information with appropriate revenue and expense adjustments in the form of a Rider applied to all base rate revenues, which is currently based on a proposed ROE bandwidth of a minimum level of 9.75% ROE, a maximum level 10.75% ROE, and a mid-point level of 10.25% ROE. To that end, the Initial FRP provides that any adjustments to ROE be made to correct UIL’s ROE to a mid-point level of 10.25% ROE. As noted below, UIL is requesting a change to the allowed ROE percentages, but requesting that a midpoint correction continue to be utilized. In essence, just as the Initial FRP has operated, regardless of whether the ROE falls below or exceeds the ROE band level, the FRP revenue level will be reset to the mid-point, not the extreme low level or high level of the band.

6.

As will be seen from the attached testimonies, schedules and exhibits, the proposed FRP is in the public interest. A continuation of a rate mechanism similar to the Initial FRP (with certain modifications) will assist UIL in its continued efforts to provide rate stability and provide quality water and wastewater service to its customers. Further, as has been seen with the Initial FRP, a continuation of a rate mechanism will allow UIL to purposefully plan for the determination and adjustment UIL’s revenue requirements while also allowing UIL to maintain financial integrity

and provide sufficient margins for increased equity, general funds, and capital credit requirements. Moreover, a continuation of a rate mechanism similar to the Initial FRP will permit UIL to make necessary system improvements and expansions that in turn will allow UIL to continue providing adequate and reliable service to its customers.

7.

**MODIFICATIONS TO FORMULA RATE PLAN RIDER SCHEDULE FRP**

As stated above, UIL is requesting an extension of most provisions of its current FRP while also requesting a modification to certain, administrative provisions of the same. To that end, UIL submits, attached hereto as Exhibit “B”, a redlined version of UIL’s current “Formular Rate Plan Rider Schedule FRP,” which was submitted with the Initial FRP as Exhibit E. In addition, UIL has attached hereto as Exhibit “C” an excel annual report template, which outlines the details of the Company’s instant request.

8.

For clarification purposes, UIL is requesting a modification as it relates to the ROE (and associated bandwidth) assigned to the Company’s FRP. UIL is requesting a ROE bandwidth of a minimum level of 10.50% ROE, a maximum level 11.50% ROE, and a mid-point level of 11.00% ROE. Similar to the Initial FRP, any adjustments to ROE are to continue being done in accordance with a mid-point reset. UIL is proposing a mid-point level of 11.00% ROE. It should be noted that UIL is not requesting any change to the capital structure utilized for UIL with the Initial FRP.

9.

In support of this *Request for Extension of Formula Rate Plan with Modifications Thereto* (hereinafter referred to as the “**Company’s Request**”), UIL attaches to and makes part of this request the following testimonies and exhibits as Exhibit “A” *in globo*:

- a. Testimony of Mr. Aaron Accardo, President of UIL – provides a general description of UIL and its corporate structure, current operations and recent capital investments, discusses the Initial FRP as well as the Company's Request. Additionally, Mr. Accardo will introduce UIL's other witnesses in this docket.
- b. Testimony and Exhibits of Mr. Brian Francis, Director of Financial Planning and Analysis of UIL – discusses the Company's Request and provide general commentary on UIL's return on equity and capital structure proposed in the Request for Renewal; and
- c. Testimony of Mr. Alex Williams, Louisiana State Director of UIL – describes the Company's systems and operations while also identifying improvements and capital expenditures that have been recently placed in service within the Company's territory; and
- d. Testimony and Exhibits of Mr. Sean Elicegui, Chief Legal Officer and Corporate Secretary of Corix Infrastructure – explains how administrative and general support services are provided to the Company so that it can fulfill its statutory obligation to provide water and sewer service to Louisiana residents, while also explains how the costs associated with providing the corporate support services are allocated among certain operating subsidiaries; and
- e. Testimony and Exhibits of Mr. Dyan D'Ascendis, Director, Scottmadden, Inc.- discusses the appropriate capital structure and corresponding ROE for the Company and describes the appropriateness of the Company's instant request.

**OUTSIDE SERVICES – OTHER – COST ALLOCATION MECHANISM**

In the past UIL FRP Annual Report filings, specifically the filings contained in LPSC Docket No. U-35558 and LPSC Docket No. U-35200, Commission Staff has disallowed expenses related to corporate support services and shared services provided through UIL's affiliated sister company. Despite this disallowance, the Company has continually reserved its right to request future adjustments and inclusion of certain costs related to such expenses such as support services. Given that such support services are strategic in nature and focus on business oversight and enterprise-wide polices, such as customer service, billing and collections, accounting, legal, human resources and health environmental and safety compliance review, UIL continues to emphasize its continued request for the inclusion of such expenses in UIL's cost of service. To that end, UIL has submitted testimony from various UIL representatives (in attached Exhibit "A" *in globo*), which highlights the importance of inclusion of such expenses. UIL expects to request the inclusion of the expenses related to corporate service services and shared service in future annual report filings.

**WHEREFORE**, for the foregoing reasons, UIL respectfully requests that the Commission act expeditiously to grant UIL's Request for this Renewal of Formula Rate Plan with Modification Thereto. In accordance therewith, UIL respectfully requests that this request be published in the Official Bulletin 1246, dated May 28, 2021, and interested parties be given **fifteen (15) days** to file any notice of intervention and/or protest.

Respectfully Submitted,

**MARIONNEAUX KANTROW, LLC**



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***Counsel for Utilities, Inc. of Louisiana***

MAY 25 2021

Public Service Commission

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**EXHIBIT E**  
**FORMULA RATE PLAN RIDER SCHEDULE OF**  
**UTILITIES, INC. OF LOUISIANA**

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**1. GENERAL**

Formula Rate Plan Rider Schedule FRP ("Rider FRP") defines the procedure by which the contained in the Utilities, Inc. of Louisiana ("UIL" or "Company") rate schedules designated in Attachment A to this Rider FRP ("Rate Schedules") may be periodically adjusted. Rider FRP shall apply in accordance with the provisions of Section 2.A below to all water and wastewater service billed under the Rate Schedules, whether metered or unmetered, subject to the jurisdiction of the Louisiana Public Services Commission ("LPSC" or "Commission").

**2. APPLICATION AND ANNUAL REDETERMINATION PROCEDURE**

**2.A. RATE ADJUSTMENTS**

The Rate Adjustments shall be determined in accordance with the provisions of Sections 2.B and 2.C below.

**2.B. ANNUAL FILING AND REVIEW**

**2.B.1. FILING DATE**

On or before May 30 of each of the years ~~2019~~2022, 2023~~0~~, and 2024~~1~~, UIL shall file a report with the Commission containing a calculation of the Company's revenue requirement based on the twelve months ending December 31 of the previous year ("test year") prepared in accordance with the provisions of Section 2.C below. The annual filing shall be referred to as the "FRP Annual Report". A revised rate schedule shall be included in each such filing containing revised FRP Rate Changes by Tariff determined in accordance with the provisions of Section 2.C below.

**2.B.2 REVIEW PERIOD**

The Commission Staff ("Staff"), its outside advisors, if any, and all Intervenor of record as of the filing date, hereinafter collectively referred to as the "Parties", shall each be provided a copy of each FRP Annual Report filing at the time it is filed with the Commission along with all pleadings in the FRP-related proceedings (subject to confidentiality agreements where applicable). At the time each such FRP Annual Report is filed, UIL shall provide the Parties with all workpapers supporting the data and calculations reflected in the FRP Annual Report, including electronic spreadsheets with formulas



intact. The Parties may request clarification and additional supporting data.

The Parties shall have until August 30 of the filing year to review the FRP Annual Report to ensure that it complies with the requirements of Section 2.C below. If the Parties should detect an error(s) in the application of the principles and procedures contained in Section 2.C below or should otherwise disagree with any of the computations, revenues, or costs included in such computations, such error(s) and/or disagreements shall be formally communicated in writing to UIL by the August 30 deadline. Each such indicated error or disagreement shall include documentation of the proposed correction. The Company shall then have until September 30 to review any proposed corrections and/or adjustments, to work with the Parties to resolve any differences and to file a revised Rate schedule containing FRP Rate Changes by Tariff reflecting all corrections and adjustments upon which the Parties agree. The Company shall provide the Parties with all workpapers supporting any revisions made to the FRP Annual Report initially filed for the test year.

Except where there is an unresolved dispute, which shall be addressed in accordance with the provisions of Section 2.B.3 below, the FRP Rate Changes by Tariff initially filed under the provisions of Section 2.B.1 above, or such revised FRP Rate Changes by Tariff as may be determined pursuant to the terms of this Section 2.B.2, shall become effective for bills rendered on and after the first billing cycle for the month of November of the filing year. Those FRP Rate Changes by Tariff shall then remain in effect until changed pursuant to the provisions of this Rider.

To the extent that there are no issues raised during the annual review period of the FRP or any issues raised are amicably resolved, i.e., there are no unresolved issues to be addressed pursuant to Section 2.B.3, the Parties shall submit a summary of the proceedings to the Commission for consideration as timely as practicable, including the terms under which any issues have been resolved and the resulting effect on rates.

### **2.B.3. RESOLUTION OF DISPUTED ISSUES**

In the event there are disputes regarding any FRP Annual Report, the Parties and the Company shall work together in good faith to resolve such disputes. If the Parties and the Company are unable to resolve all disputes by the end of September 30 provided for in Section 2.B.2 above, ~~a Tariff revised FRP Rate Changes by Tariff~~ reflecting all revisions to the FRP Rate Changes by Tariff initially filed on which the Company and Parties agree shall become effective as provided for in Section 2.B.2 above. Any disputed issues shall be submitted to the Commission's Administrative Hearing Division for a

hearing on the disputed issues, with an ultimate Commission approval (if necessary) for resolution.

If the Commission's final ruling on any disputed issues requires changes in the FRP Rate Changes by Tariff initially implemented pursuant to the above provisions, the Company shall file a revised FRP Annual Report containing such further modified FRP Rate Changes by Tariff within 15 days after receiving the Commission's Order resolving the dispute. The Company shall provide a copy of the revised filing to the Parties together with supporting documentation and workpapers, including electronic spreadsheets with formulas intact. Such modified FRP Rate Changes by Tariff shall then be implemented with the next applicable monthly billing cycle after this filing and shall remain in effect until superseded by any subsequent FRP Rate Changes by Tariff established in accordance with the provisions of this Rider FRP.

Within 60 days after receipt of the Commission's final ruling on disputed issues, the Company shall determine the amount to be refunded or surcharged to customers due to the disputed issues, if any, together with interest at the published legal rate of interest from ~~November 1~~the effective date of the rate at issue of the filing year and the adjustment to the FRP Rate Changes by Tariff to be applied prospectively. Any refund/surcharge amount shall be applied on a percentage basis pursuant to Section 2.C.3 of this Rider FRP and shall be based on the customer's applicable base revenue from the first billing cycle of ~~November~~the effective date of the rate at issue of the filing year through the last date the prior FRP Rate Changes by Tariff were billed. Such refund/surcharge amount shall be applied to customers' bills in the manner prescribed by the Commission.

## **2.C. ANNUAL REDETERMINATION OF RATE ADJUSTMENTS**

### **2.C.1. DEFINITION OF TERMS**

#### **a. TEST YEAR**

The test year shall be the twelve-month period ending December 31 immediately preceding the year in which the FRP Annual Report is filed.

#### **b. CALCULATED RETURN ON EQUITY RATIO**

The Calculated Return on Equity Ratio ("ROE") for each test year shall be determined as Net Income for the test year divided by the equity portion of rate base for the test year. The ROE determination shall reflect the actual results for the test year as recorded on the Company's books in accordance with the NARUC Uniform System of Accounts.

Adjusted Net Income / (Adjusted Rate Base \* Equity % of Capital Structure) = ROE

**c. BANDWIDTH FOR ROE RATIO**

The ROE Ratio Bandwidth ("Bandwidth") shall be the range of values with a lower limit ("Lower Band") equal to ~~9.75~~10.50% and an upper limit ("Upper Band") equal to ~~10.75~~11.50%.

**d. MIDPOINT FOR ROE RATIO**

The ROE Ratio Midpoint ("Midpoint") shall be equal to ~~10.25~~11.00%.

**2.C.2 RIDER FRP REVENUE LEVEL**

For each test year, the Total Rider FRP Revenue level shall be determined using the following rules:

**a. NO RIDER FRP CHANGE**

There shall be no change in the Rider FRP Revenue level in effect for the test year if the ROE is greater than or equal to the Lower Band and less than or equal to the Upper Band.

**b. RIDER FRP INCREASE - ROE**

If the ROE is less than the Lower Band, the Rider FRP Revenue level in effect for the test year shall be increased by 100% of the difference between the ROE and the Midpoint.

**c. RIDER FRP DECREASE – ROE**

If the ROE exceeds the Upper Band, the Rider FRP Revenue level in effect for the test year shall be reduced by 100% of the difference between the ROE and the Midpoint.

**2.C.3. RIDER FRP REVENUE ALLOCATION**

The Total Rider FRP Revenue, as determined under the provisions of Section 2.C.2 above, shall be allocated to each applicable rate schedule included in Attachment A to this Rider FRP ("Rate Schedules") based on an equal percentage of applicable base revenue. This percentage shall be developed by dividing the Total Rider FRP Revenue by the total applicable base revenue.

**2.C.4. RIDER FRP RATE CHANGES BY TARIFF**

All applicable retail rates and riders on file with the Louisiana Public Service Commission will be adjusted so that average bills will be equal for customers in each rate class by service type.

**3. PROVISIONS FOR OTHER RATE CHANGES**

**3.A. NO BASE RATE CHANGE**

During the term of this FRP, UIL shall not file a base rate increase and the Commission shall not initiate a base rate reduction, except as otherwise specifically provided for herein.

### **3.B. EXTRAORDINARY COST CHANGES**

If UIL experiences a single extraordinary increase or decrease or multiple increases or decreases in expenses or a single extraordinary decrease or multiple extraordinary decreases in base revenues, net of any related offsetting reductions in expenses, in a test year having a net annual revenue requirement impact exceeding ~~\$1 million~~ 250,000.00 on a Louisiana retail jurisdictional basis, then either the Company or the Commission may address the ratemaking effects of such cost increase(s) or decrease(s) or decrease in base revenues in either the annual FRP proceedings or in a separate proceeding outside the provisions of the FRP and established for that purpose. Such extraordinary increases or decreases in expenses or decrease in base revenues shall be limited to an event or events of force majeure beyond the reasonable and direct control of UIL, including a natural disaster, pandemic, damage or unforeseeable loss of distribution assets, changes in regulation ordered by a regulatory body or other entity with appropriate jurisdiction, and orders or acts of civil or military authority.

In conjunction with any ~~certification~~ application or other approval request filed by UIL with the LPSC relating to the satisfaction of the current and/or future water and wastewater service needs of its ~~UIL's~~ members, including but not limited to ~~certification of new capacity or approval of an~~ acquisition, as well as a public interest or other determination related to water and wastewater service, then the Company or the Commission may address the ratemaking effects of the related costs outside the FRP.

### **~~3.C. STORM RECOVERY~~**

~~Docket Nos. S-34607 and S-34608, recommending authorizations of Storm Recovery Riders for the Density and WTSO assets related to the Great Flood of 2016, will be implemented by UIL as relates to CULI-Density and CULI-WTSO customers respectively. CULI-Density customers will be subject to a rate rider being \$0.58 per month per ERC, and the rate rider charge being for a period of 18 months, unless terminated earlier or an extension is requested. CULI-WTSO customers will be subject to a rate rider being \$0.40 per month per ERC, and the rate rider charge being for a period of 18 months, unless terminated earlier or an extension is requested.~~

### **~~3.D. INTERIM RATE REFUND~~**

~~To the extent that the initial adjustment in rates authorized by Order U-34742 results in lower rates than the interim rates currently being charged to CULI customers, refunds must be issued to said customers. CULI-WTSO water customers will receive a refund being \$17.05 per month for a 10-month~~

period not to exceed a maximum total payout of \$76,384 to all customers. CULI-Density and CULI-WTSO sewer customers will receive a refund being \$17.46 per month for a 10-month period not to exceed a maximum total payout of \$751,132 to all customers. A true-up will occur after the 10-month period has expired.

### **3.E. TAX CUT AND JOBS ACT (TCJA) REFUND**

UIL will pay a refund to all customers of UIL and former CULI as it relates to the TCJA and amounts collected in 2018 at the 35% tax rate. UIL customers will receive a refund being \$1.65 per month for a 10-month period not to exceed a maximum total payout of \$412,946 to all customers. CULI-Density and CULI-WTSO customers will receive a refund being \$1.28 per month for a 10-month period not to exceed a maximum total payout of \$72,855 to all customers. A true-up will occur after the 10-month period has expired.

### **3.EF. SPECIAL RATE FILINGS**

In order to address competitive and other business needs, the FRP shall not preclude UIL from proposing revisions to existing rate schedules or new rate schedules, such as experimental, developmental, and alternative rate schedules, to address competitive and other business needs. Additionally, the FRP shall not preclude UIL from proposing certain rate riders on a customer's bill when such recovery is deemed in the public interest and reasonable. UIL shall file any such proposed rate schedules, riders, or changes with the Commission and the Commission shall evaluate UIL's proposals in accordance with the rules and procedures then in effect.

## **4. EFFECTIVE DATE AND TERM**

Rider FRP shall continue in effect for three years with FRP Annual Report filings to be made on or before May 30 of each of the years ~~2019~~2022, 2023~~0~~, and 2024~~1~~, for the test years ending December 31, ~~2018~~2021, 2022~~19~~, and 2023~~0~~, respectively. Unless Rider FRP is extended by the Commission, the FRP Rate Changes by Tariff resulting from the ~~2021~~2024 FRP Annual Report filing based on the ~~2020~~2023 test year shall continue in effect until such time as they are superseded pursuant to a final Commission order. If this Rider FRP is terminated by a future order of the Commission, the then-existing Total FRP Revenue shall continue to be in effect until new base rates reflecting the then-existing Total FRP Revenue are duly approved and implemented. Nothing contained in this Rider FRP shall limit the right of any party to file an appeal as provided by law.

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## MAY 25 2021

Utilities, Inc. of Louisiana  
 LA Public Service Commission Balance Sheet  
 Test Year Ended December 31, 202X

Exhibit D, Schedule A

<u>ASSETS</u>		<u>LIABILITIES AND OTHER CREDITS</u>	
Plant In Service		Capital Stock and Retained Earnings	
Water	\$ -	Common Stock and Paid In Capital	\$ -
Sewer	-	Retained Earnings	-
Other	-		
	<u>-</u>	Total	\$ <u>-</u>
Total	\$ <u>-</u>		
Accumulated Depreciation-Water	-	Current and Accrued Liabilities	
Accumulated Depreciation-Sewer	-	Accounts Payable-Trade	-
Accumulated Depreciation-Other	-	Taxes Accrued	-
	<u>-</u>	Customer Deposits	-
Total	\$ <u>-</u>	Customer Deposits - Interest	-
		A/P - Assoc. Companies	-
Net Utility Plant	\$ <u>-</u>	Deferred Revenue	-
			<u>-</u>
		Total	\$ <u>-</u>
Plant Acquisition Adjustment-Water	-	Advances In Aid of Construction	
Plant Acquisition Adjustment-Sewer	-	Water	-
	<u>-</u>	Sewer	-
Total	\$ <u>-</u>		<u>-</u>
		Total	\$ <u>-</u>
Construction Work In Process-Water	-	Contributions In Aid of Construction	
Construction Work In Process-Sewer	-	Water	-
	<u>-</u>	Sewer	-
Total	\$ <u>-</u>		<u>-</u>
		Total	\$ <u>-</u>
Current Assets		Accumulated Deferred Income Tax	
Cash	-	Unamortized ITC	-
Accounts Receivable - Net	-	Deferred Tax - Federal	-
A/R - Assoc. Companies	-	Deferred Tax - State	-
Other Current Assets	-		
	<u>-</u>		
Total	\$ <u>-</u>	Total	\$ <u>-</u>
Deferred Charges	-		
TOTAL ASSETS	\$ <u><u>-</u></u>	TOTAL LIABILITIES AND OTHER CREDITS	\$ <u><u>-</u></u>

Allocation of Other Plant In Service		
	Water	Sewer
Direct	-	-
Other	-	-
Total Gross	-	-

Allocation of Other Accumulated Depreciation		
	Water	Sewer
Direct	-	-
Other	-	-
Total Gross	-	-



	Per Books	Pro Forma Adjustments	Pro Forma Present	Proposed Increase	Pro Forma Proposed
<b>Operating Revenues</b>					
Service Revenues - Water	-	- [a]	-	#DIV/0! [l]	#DIV/0!
Service Revenues - Sewer	-	- [a]	-	#DIV/0! [l]	#DIV/0!
Purchased Water Surcharge	-	-	-	-	-
Purchased Sewer Surcharge	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-
Uncollectible Accounts	-	- [a]	-	#DIV/0! [m]	#DIV/0!
<b>Total Operating Revenues</b>	-	-	-	#DIV/0!	#DIV/0!
<b>Maintenance Expenses</b>					
Salaries & Wages - Operations	-	#DIV/0! [b],[c],[d]	#DIV/0!	-	#DIV/0!
Purchased Power	-	-	-	-	-
Purchased Sewer & Water	-	-	-	-	-
Maintenance and Repair	-	- [f]	-	-	-
Maintenance Testing	-	-	-	-	-
Meter Reading	-	-	-	-	-
Chemicals	-	-	-	-	-
Transportation	-	-	-	-	-
Operating Exp. Cap time Charged to Plant	-	-	-	-	-
Outside Services - Other	-	- [o]	-	-	-
<b>Total</b>	-	#DIV/0!	#DIV/0!	-	#DIV/0!
<b>General Expenses</b>					
Salaries and Wages	-	-	-	-	-
Office Expense	-	-	-	-	-
Regulatory Commission Exp.	-	#DIV/0! [e]	#DIV/0!	-	#DIV/0!
Pension & Other Benefits	-	#DIV/0! [b],[c],[d]	#DIV/0!	-	#DIV/0!
Rent	-	-	-	-	-
Insurance	-	-	-	-	-
Office Utilities	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<b>Total</b>	-	#DIV/0!	#DIV/0!	-	#DIV/0!
Depreciation	-	-	-	-	-
Amortization of PAA	-	-	-	-	-
Taxes Other Than Income	-	#DIV/0! [b],[c],[d]	#DIV/0!	#DIV/0! [n]	#DIV/0!
Income Taxes - Federal	-	#DIV/0! [g]	#DIV/0!	#DIV/0! [g]	#DIV/0!
Income Taxes - State	-	#DIV/0! [h]	#DIV/0!	#DIV/0! [h]	#DIV/0!
Excess ADIT	-	- [i]	-	-	-
Amortization of ITC	-	-	-	-	-
Amortization of CIAC	-	-	-	-	-
<b>Total</b>	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
<b>Total Operating Expenses</b>	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
<b>Net Operating Income</b>	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Other Income	-	- [j]	-	-	-
Interest During Construction	-	- [j]	-	-	-
Interest on Debt	-	#DIV/0! [k]	#DIV/0!	-	#DIV/0!
<b>Net Income</b>	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

	Per Books	Pro Forma Adjustments	Pro Forma Present	Proposed Increase	Pro Forma Proposed
<u>Operating Revenues</u>					
Service Revenues - Water	-	- [a]	-	#DIV/0!	[i] #DIV/0!
Service Revenues - Sewer	-	-	-	-	-
Purchased Water Surcharge	-	-	-	-	-
Purchased Sewer Surcharge	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-
Uncollectible Accounts	-	-	-	#DIV/0!	[m] #DIV/0!
<b>Total Operating Revenues</b>	-	-	-	#DIV/0!	#DIV/0!
<u>Maintenance Expenses</u>					
Salaries & Wages - Operations	-	#DIV/0! [b],[c],[d]	#DIV/0!	-	#DIV/0!
Purchased Power	-	-	-	-	-
Purchased Sewer & Water	-	-	-	-	-
Maintenance and Repair	-	-	-	-	-
Maintenance Testing	-	-	-	-	-
Meter Reading	-	-	-	-	-
Chemicals	-	-	-	-	-
Transportation	-	-	-	-	-
Operating Exp. Cap time Charged to Plant	-	-	-	-	-
Outside Services - Other	-	- [o]	-	-	-
<b>Total</b>	-	#DIV/0!	#DIV/0!	-	#DIV/0!
<u>General Expenses</u>					
Salaries and Wages	-	-	-	-	-
Office Expense	-	-	-	-	-
Regulatory Commission Exp.	-	#DIV/0!	#DIV/0!	-	#DIV/0!
Pension & Other Benefits	-	#DIV/0! [b],[c],[d]	#DIV/0!	-	#DIV/0!
Rent	-	-	-	-	-
Insurance	-	-	-	-	-
Office Utilities	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<b>Total</b>	-	#DIV/0!	#DIV/0!	-	#DIV/0!
Depreciation	-	-	-	-	-
Amortization of PAA	-	-	-	-	-
Taxes Other Than Income	-	#DIV/0! [b],[c],[d]	#DIV/0!	#DIV/0!	[n] #DIV/0!
Income Taxes - Federal	-	#DIV/0!	#DIV/0!	#DIV/0!	[g] #DIV/0!
Income Taxes - State	-	#DIV/0!	#DIV/0!	#DIV/0!	[h] #DIV/0!
Excess ADIT	-	- [i]	-	-	-
Amortization of ITC	-	-	-	-	-
Amortization of CIAC	-	-	-	-	-
<b>Total</b>	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
<b>Total Operating Expenses</b>	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
<b>Net Operating Income</b>	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Other Income	-	- [j]	-	-	-
Interest During Construction	-	- [j]	-	-	-
Interest on Debt	-	#DIV/0! [k]	#DIV/0!	-	#DIV/0!
<b>Net Income</b>	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

	Per Books	Pro Forma Adjustments	Pro Forma Present	Proposed Increase	Pro Forma Proposed
<b>Operating Revenues</b>					
Service Revenues - Water	-	-	-	-	-
Service Revenues - Sewer	-	-	[a]	#DIV/0!	[i] #DIV/0!
Purchased Water Surcharge	-	-	-	-	-
Purchased Sewer Surcharge	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-
Uncollectible Accounts	-	-	-	#DIV/0!	[m] #DIV/0!
<b>Total Operating Revenues</b>	-	-	-	#DIV/0!	#DIV/0!
<b>Maintenance Expenses</b>					
Salaries & Wages - Operations	-	#DIV/0!	[b],[c],[d] #DIV/0!	-	#DIV/0!
Purchased Power	-	-	-	-	-
Purchased Sewer & Water	-	-	-	-	-
Maintenance and Repair	-	-	[f]	-	-
Maintenance Testing	-	-	-	-	-
Meter Reading	-	-	-	-	-
Chemicals	-	-	-	-	-
Transportation	-	-	-	-	-
Operating Exp. Cap time Charged to Plant	-	-	-	-	-
Outside Services - Other	-	-	[o]	-	-
<b>Total</b>	-	#DIV/0!	#DIV/0!	-	#DIV/0!
<b>General Expenses</b>					
Salaries and Wages	-	-	-	-	-
Office Expense	-	-	-	-	-
Regulatory Commission Exp.	-	#DIV/0!	[e] #DIV/0!	-	#DIV/0!
Pension & Other Benefits	-	#DIV/0!	[b],[c],[d] #DIV/0!	-	#DIV/0!
Rent	-	-	-	-	-
Insurance	-	-	-	-	-
Office Utilities	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<b>Total</b>	-	#DIV/0!	#DIV/0!	-	#DIV/0!
Depreciation	-	-	-	-	-
Amortization of PAA	-	-	-	-	-
Taxes Other Than Income	-	#DIV/0!	[b],[c],[d] #DIV/0!	#DIV/0!	[n] #DIV/0!
Income Taxes - Federal	-	#DIV/0!	[g] #DIV/0!	#DIV/0!	[g] #DIV/0!
Income Taxes - State	-	#DIV/0!	[h] #DIV/0!	#DIV/0!	[h] #DIV/0!
Excess ADIT	-	-	[i]	-	-
Amortization of ITC	-	-	-	-	-
Amortization of CIAC	-	-	-	-	-
<b>Total</b>	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
<b>Total Operating Expenses</b>	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
<b>Net Operating Income</b>	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Other Income	-	-	[j]	-	-
Interest During Construction	-	-	[j]	-	-
Interest on Debt	-	#DIV/0!	[k] #DIV/0!	-	#DIV/0!
<b>Net Income</b>	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Utilities, Inc. of Louisiana  
Explanation of Adjustments to Income Statement  
Test Year Ended December 31, 202X

- [a] Test Year Revenue was adjusted for annualization of current Tariff rates effective January 1, 202x. See work paper G.
- [b] Salaries and wages are annualized for direct employees hired during the year, including vacancies, with commensurate adjustments to payroll taxes and employee benefits. See work paper A.
- [c] An adjustment to Salaries and wages is made for annualization of merit awarded April 1, 202x, with commensurate adjustments to payroll taxes and employee benefits. See work paper A.
- [d] An adjustment to Salaries and wages is made for merit awarded April 1, 202x based on 202x 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 3 FRP Adjustment, amortized over the three-year term of the FRP. See work paper D.
- [f] An adjustment is made to remove DEQ permit fees passed through to customers as a line item charge.
- [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 50% debt ratio and a 4.10% 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] Excludes cost related to customer outreach & awareness, corporate donations, transition costs, and Canadian-only operations.

	<u>Per Books</u>	<u>Pro Forma Adjustments</u>		<u>Pro Forma Present</u>	<u>Proposed Increase</u>		<u>Effect of Proposed Increase</u>
Net Operating Income	-	#DIV/0!	[a]	#DIV/0!	#DIV/0!	[a]	#DIV/0!
Gross Plant In Service	-	-		-	-		-
Construction Work In Process	-	-		-	-		-
Accumulated Depreciation	-	-		-	-		-
Net Plant In Service	-	-		-	-		-
Cash Working Capital	-	#DIV/0!	[b]	#DIV/0!	-		#DIV/0!
Contributions In Aid of Construction	-	-		-	-		-
Advances in Aid of Construction	-	-		-	-		-
Accumulated Deferred Income Taxes	#DIV/0!	-		#DIV/0!	-		#DIV/0!
Regulatory Liability - Excess ADIT	-	-		-	-		-
Customer Deposits	#DIV/0!	-		#DIV/0!	-		#DIV/0!
Deferred Charges	#DIV/0!	-	[c]	#DIV/0!	-		#DIV/0!
Plant Acquisition Adjustment	-	-		-	-		-
Excess Book Value	-	-		-	-		-
Total Rate Base	#DIV/0!	#DIV/0!		#DIV/0!	-		#DIV/0!
Return on Rate Base	#DIV/0!			#DIV/0!			#DIV/0!

	Per Books	Pro Forma Adjustments		Pro Forma Present	Proposed Increase		Effect of Proposed Increase
Net Operating Income	-	#DIV/0!	[a]	#DIV/0!	#DIV/0!	[a]	#DIV/0!
Gross Plant In Service	-	-		-	-		-
Construction Work In Process	-	-		-	-		-
Accumulated Depreciation	-	-		-	-		-
Net Plant In Service	-	-		-	-		-
Cash Working Capital	-	#DIV/0!	[b]	#DIV/0!	-		#DIV/0!
Contributions In Aid of Construction	-	-		-	-		-
Advances in Aid of Construction	-	-		-	-		-
Accumulated Deferred Income Taxes	#DIV/0!	-		#DIV/0!	-		#DIV/0!
Regulatory Liability - Excess ADIT	-	-		-	-		-
Customer Deposits	#DIV/0!	-		#DIV/0!	-		#DIV/0!
Deferred charges	#DIV/0!	-	[c]	#DIV/0!	-		#DIV/0!
Plant Acquisition Adjustment	-	-		-	-		-
Excess Book Value	-	-		-	-		-
Total Rate Base	#DIV/0!	#DIV/0!		#DIV/0!	-		#DIV/0!
Return on Rate Base	#DIV/0!			#DIV/0!			#DIV/0!

	Per Books	Pro Forma Adjustments		Pro Forma Present	Proposed Increase		Effect of Proposed Increase
Net Operating Income	-	#DIV/0!	[a]	#DIV/0!	#DIV/0!	[a]	#DIV/0!
Gross Plant In Service	-	-		-	-		-
Construction Work In Process	-	-		-	-		-
Accumulated Depreciation	-	-		-	-		-
Net Plant In Service	-	-		-	-		-
Cash Working Capital	-	#DIV/0!	[b]	#DIV/0!	-		#DIV/0!
Contributions In Aid of Construction	-	-		-	-		-
Advances in Aid of Construction	-	-		-	-		-
Accumulated Deferred Income Taxes	(573,035)	-		(573,035)	-		(573,035)
Regulatory Liability - Excess ADIT	-	-		-	-		-
Customer Deposits	#DIV/0!	-		#DIV/0!	-		#DIV/0!
Deferred charges	#DIV/0!	-	[c]	#DIV/0!	-		#DIV/0!
Plant Acquisition Adjustment	-	-		-	-		-
Excess Book Value	-	-		-	-		-
Total Rate Base	#DIV/0!	#DIV/0!		#DIV/0!	-		#DIV/0!
Return on Rate Base	#DIV/0!			#DIV/0!			#DIV/0!

- [a] Refer to Schedule B-I.S 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, 202X

SECTION 1 BANDWIDTH CHECK						
Line	Description	Reference	Water	Sewer	Total	
1	Pro Forma Present Net Income	Schedule B	#DIV/0!	#DIV/0!	#DIV/0!	
2	Pro Forma Present Rate Base	Schedule C	#DIV/0!	#DIV/0!	#DIV/0!	
3	Equity % of Capital Structure	Input Schedule	50.00%	50.00%	50.00%	
4	Earned Rate of Return on Equity	L1 / (L2 * L3)	#DIV/0!	#DIV/0!	#DIV/0!	
5	Evaluation Period Cost Rate for Common Equity		10.25%	10.25%	10.25%	
6	If L5 + 0.50% < L4		GO TO Section 2	GO TO Section 2	GO TO Section 2	
7	If L5 + 0.50% > L4		GO TO Section 3	GO TO Section 3	GO TO Section 3	
8	Otherwise		No Rate Change	No Rate Change	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	#DIV/0!	#DIV/0!	#DIV/0!	
10	Upper Band	Input Schedule	11.50%	11.50%	11.50%	
11	Mid-point reset target	Input Schedule	11.00%	11.00%	11.00%	
12	If L9 > L10, reduce to Mid-Point	L9 - L11	#DIV/0!	#DIV/0!	#DIV/0!	
13	Extraordinary Costs	See Note 1	\$ -	\$ -	\$ -	
14	Common Equity Capital Ratio	Input Schedule	50.00%	50.00%	50.00%	
15	Pro Forma Present Rate Base	Schedule C	#DIV/0!	#DIV/0!	#DIV/0!	
16	Revenue Conversion Factor	Input Schedule	#DIV/0!	#DIV/0!	#DIV/0!	
17	Net Cost Impact on Common Equity	L13 / (L14 * L15 * L16)	#DIV/0!	#DIV/0!	#DIV/0!	
18	Reduction due to Extraordinary Costs	Lesser of L11 or L17	#DIV/0!	#DIV/0!	#DIV/0!	
19	Reduction in Earned Rate of	if L11 > L18 then				
20	Return on Common Equity	(L11 - L18); otherwise zero	#DIV/0!	#DIV/0!	#DIV/0!	
21	Total ROE Reduction	L18 + L20	#DIV/0!	#DIV/0!	#DIV/0!	
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	#DIV/0!	#DIV/0!	#DIV/0!	
SECTION 3 LOWER BAND TEST AND RESET TO MIDPOINT						
Line	Description	Reference	Water	Sewer	Total	
25	Lower Band	Input Schedule	10.50%	10.50%	10.50%	
26	Earned Rate of Return on Common Equity	L4	#DIV/0!	#DIV/0!	#DIV/0!	
27	Mid-point reset target	Input Schedule	11.00%	11.00%	11.00%	
28	If L26 < L25, Increase to Mid-Point	L27 - L26	#DIV/0!	#DIV/0!	#DIV/0!	
29	Increase in Earned Rate of Return on					
30	Common Equity	L28	#DIV/0!	#DIV/0!	#DIV/0!	
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	#DIV/0!	#DIV/0!	#DIV/0!	
34						
35	Common Equity Capital Ratio	Input Schedule	50.00%	50.00%	50.00%	
36	Pro Forma Present Rate Base	Schedule C	#DIV/0!	#DIV/0!	#DIV/0!	
37	Revenue Conversion Factor	Input Schedule	#DIV/0!	#DIV/0!	#DIV/0!	
38	Increase in Base Rider FRP Revenue	L33 * L35 * L36 * L37	#DIV/0!	#DIV/0!	#DIV/0!	

Notes:

Formula Rate plan (Rider FRP)  
 Test Year Ended December 31, 202X

WATER			Test Year		Allocation of Line 8	
Line	Rate Class	Reference	Revenues	% of Total		
1	UIL Residential - Volumetric	Schedule F, Rate Schedule	\$ 3,660,458.49	69.52%	#DIV/0!	0.00%
2	UIL Residential Irrigation - Volumetric	Schedule F, Rate Schedule	\$ 37,822.55	0.72%	#DIV/0!	0.00%
3	UIL Residential - Flat Rate	Schedule F, Rate Schedule	\$ -	0.00%	#DIV/0!	0.00%
4	UIL Commercial - Volumetric	Schedule F, Rate Schedule	\$ 1,542,469.41	29.30%	#DIV/0!	0.00%
5	UIL Commercial Irrigation - Volumetric	Schedule F, Rate Schedule	\$ 24,392.55	0.46%	#DIV/0!	0.00%
6	UIL Commercial - Flat Rate	Schedule F, Rate Schedule	\$ -	0.00%	#DIV/0!	0.00%
7	Subtotal		\$ 5,265,143.01		#DIV/0!	
8	Total Increase/Reduction in FRP Revenue				#DIV/0!	#DIV/0!

  

WASTEWATER			Test Year		Allocation of Line 6	
Line	Rate Class	Reference	Revenues	% of Total		
1	UIL Residential - Volumetric	Schedule F, Rate Schedule	\$ 5,066,589.54	48.24%	#DIV/0!	0.00%
2	UIL Residential - Flat Rate	Schedule F, Rate Schedule	\$ 2,176,123.98	20.72%	#DIV/0!	0.00%
3	UIL Commercial - Volumetric	Schedule F, Rate Schedule	\$ 2,590,679.29	24.67%	#DIV/0!	0.00%
	UIL Sewer District 6	Schedule F, Rate Schedule	\$ 636,477.40	6.06%	#DIV/0!	0.00%
	UIL Commercial - Flat Rate	Schedule F, Rate Schedule	\$ 13,566.33	0.13%	#DIV/0!	0.00%
4	UIL Commercial - Formulaic Flat Rate	Schedule F, Rate Schedule	\$ 18,457.47	0.18%	#DIV/0!	0.00%
5	Subtotal		\$ 10,501,894.01		#DIV/0!	
6	Total Increase/Reduction in FRP Revenue				#DIV/0!	#DIV/0!

WATER			CURRENT RATES										FRP ADJUSTMENT							
Rate Schedule	Class	Meter Size	Test Year Gallonage	Test Year # of Bills	Usage Charge	Vol Revenue	BFC or Flat Rate	Base Revenue	Total Revenues	% of Total Revenues	Average Bill	Usage Charge	Vol Revenue	BFC	Base Revenue	Total Revenues	% of Total Revenues	Average Bill	% Increase Avg Bill	
UIL Residential - Metered	RES	All	462,992,209	122,233	\$ 3.45	\$ 1,595,943	\$ 16.89	\$ 2,064,515	\$ 3,660,458	69.52%	\$ 29.95	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!	\$ -	-100.00%
UIL Residential Irrigation - Metered	RES	All	7,741,720	658	\$ 3.45	\$ 26,709	\$ 16.89	\$ 11,114	\$ 37,823	0.72%	\$ 57.48	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!	\$ -	-100.00%
UIL Residential - Unmetered	RES	All	-	-	\$ -	\$ -	\$ 28.96	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!	\$ -	0.00%
UIL Commercial - Metered	COM	All	240,217,014	9,482	\$ 3.67	\$ 881,858	\$ 69.67	\$ 660,611	\$ 1,542,469	29.30%	\$ 162.67	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!	\$ -	-100.00%
UIL Commercial Irrigation - Metered	COM	All	4,672,173	104	\$ 3.67	\$ 17,147	\$ 69.67	\$ 7,246	\$ 24,393	0.46%	\$ 234.54	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!	\$ -	-100.00%
UIL Commercial - Unmetered	COM	All	-	-	\$ -	\$ -	\$ 28.96	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	#DIV/0!	#DIV/0!	\$ -	0.00%
<b>TOTAL WATER</b>			<b>715,223,116</b>	<b>132,477</b>		<b>\$ 2,521,657</b>		<b>\$ 2,743,486</b>	<b>\$ 5,285,143</b>	<b>100.00%</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>\$ -</b>	<b>#DIV/0!</b>
Check									<b>\$ 5,265,143</b>								<b>#DIV/0!</b>			
WASTEWATER			CURRENT RATES										FRP ADJUSTMENT							
Rate Schedule	Class	Meter Size	Test Year Gallonage	Test Year # of Bills	Usage Charge	Vol Revenue	BFC or Flat Rate	Base Revenue	Total Revenues	% of Total Revenues	Average Bill	Usage Charge	Vol Revenue	BFC	Base Revenue	Total Revenues	% of Total Revenues	Average Bill	% Increase Avg Bill	
UIL Residential - Metered	RES	All	645,979,532	112,315	\$ 2.09	\$ 1,350,097	\$ 33.09	\$ 3,716,492	\$ 5,066,590	48.24%	\$ 45.11	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
UIL Residential - Unmetered Rate	RES	All	-	49,245	\$ -	\$ -	\$ 44.19	\$ 2,176,124	\$ 2,176,124	20.72%	\$ 44.19			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
UIL Commercial Wastewater - Metered	COM	5/8"	13,365,503	3,036	\$ 6.33	\$ 84,640	\$ 57.57	\$ 174,771	\$ 259,410	2.47%	\$ 85.44	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
UIL Commercial Wastewater - Metered	COM	3/4"	325,406	204	\$ 6.33	\$ 2,061	\$ 57.57	\$ 11,743	\$ 13,804	0.13%	\$ 67.67	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
UIL Commercial Wastewater - Metered	COM	1"	9,811,179	1,260	\$ 6.33	\$ 62,131	\$ 57.57	\$ 72,533	\$ 134,664	1.28%	\$ 106.88	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
UIL Commercial Wastewater - Metered	COM	1.5"	15,333,594	696	\$ 6.33	\$ 97,103	\$ 96.93	\$ 67,464	\$ 164,567	1.57%	\$ 236.45	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
UIL Commercial Wastewater - Metered	COM	2"	142,692,242	3,348	\$ 6.33	\$ 903,625	\$ 193.88	\$ 649,118	\$ 1,552,743	14.79%	\$ 463.78	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
UIL Commercial Wastewater - Metered	COM	2.5"	4,181	36	\$ 6.33	\$ 26	\$ 193.88	\$ 6,980	\$ 7,006	0.07%	\$ 194.62	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
UIL Commercial Wastewater - Metered	COM	3"	9,167,721	108	\$ 6.33	\$ 58,056	\$ 310.19	\$ 33,500	\$ 91,557	0.87%	\$ 847.75	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
UIL Commercial Wastewater - Metered	COM	4"	26,753,418	228	\$ 6.33	\$ 169,421	\$ 310.19	\$ 70,723	\$ 240,144	2.29%	\$ 1,053.26	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
UIL Commercial Wastewater - Metered	COM	6"	12,920,825	60	\$ 6.33	\$ 81,823	\$ 310.19	\$ 18,611	\$ 100,435	0.96%	\$ 1,673.91	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
UIL Commercial Wastewater - Metered	COM	8"	3,375,022	12	\$ 6.33	\$ 22,627	\$ 310.19	\$ 3,722	\$ 26,349	0.25%	\$ 2,195.76	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
UIL Commercial Wastewater - Metered	COM	All	233,947,892	8,988		\$ 1,481,512.88		\$ 1,109,166.31	\$ 2,590,679.29	24.87%	\$ 288.24		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Sewer District 6 Residential	RES	All	69,205,232	11,386	\$ 2.09	\$ 144,639	\$ 33.09	\$ 376,763	\$ 521,402	4.96%	\$ 45.79	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Sewer District 6 Commercial	COM	5/8"	3,326,404	875	\$ 6.33	\$ 21,065	\$ 57.57	\$ 50,370	\$ 71,435	0.68%	\$ 81.64	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Sewer District 6 Commercial	COM	1"	375,978	98	\$ 6.33	\$ 2,381	\$ 57.57	\$ 3,641	\$ 8,022	0.08%	\$ 81.86	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Sewer District 6 Commercial	COM	1.5"	153,644	24	\$ 6.33	\$ 973	\$ 96.93	\$ 2,326	\$ 3,299	0.03%	\$ 137.47	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Sewer District 6 Commercial	COM	2"	307,308	24	\$ 6.33	\$ 1,946	\$ 193.88	\$ 4,653	\$ 6,599	0.06%	\$ 274.97	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Sewer District 6 Commercial Customer A	COM	All	1,681,672	12	\$ 6.33	\$ 10,649	\$ 1,255.82	\$ 15,070	\$ 25,719	0.24%	\$ 2,143.27	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Sewer District 6	COM	All	75,050,238	12,419		\$ 181,653.51		\$ 454,823.89	\$ 636,477.40	6.06%	\$ 51.25		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
<b>UIL Commercial Wastewater - Unmetered Rate</b>																				
Base Unmetered Rate	COM	All	-	307	\$ -	\$ -	\$ 44.19	\$ 13,566	\$ 13,566	0.13%	\$ 44.19			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Customer 1	COM	All	-	12	\$ -	\$ -	\$ 66.29	\$ 795	\$ 795	0.01%	\$ 66.29			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Customer 2	COM	All	-	12	\$ -	\$ -	\$ 109.15	\$ 1,310	\$ 1,310	0.01%	\$ 109.15			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Customer 3	COM	All	-	12	\$ -	\$ -	\$ 117.10	\$ 1,405	\$ 1,405	0.01%	\$ 117.10			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Customer 4	COM	All	-	12	\$ -	\$ -	\$ 128.15	\$ 1,538	\$ 1,538	0.01%	\$ 128.15			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Customer 5	COM	All	-	12	\$ -	\$ -	\$ 154.67	\$ 1,856	\$ 1,856	0.02%	\$ 154.67			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Customer 6	COM	All	-	12	\$ -	\$ -	\$ 370.75	\$ 4,449	\$ 4,449	0.04%	\$ 370.75			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Customer 7	COM	All	-	12	\$ -	\$ -	\$ 592.02	\$ 7,104	\$ 7,104	0.07%	\$ 592.02			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Formulaic Unmetered Rate	COM	All	-	84	\$ -	\$ -	\$ -	\$ 18,457.47	\$ 18,457.47	0.18%	\$ 219.73	\$ -			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
<b>TOTAL WASTEWATER</b>			<b>954,976,862</b>	<b>183,357</b>		<b>\$ 3,013,264</b>		<b>\$ 7,488,630</b>	<b>\$ 10,501,894</b>	<b>100.00%</b>		<b>\$ 37.28</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>
Check									<b>\$ 10,501,894</b>								<b>#DIV/0!</b>			
<b>GRAND TOTAL</b>						<b>\$ 5,534,921</b>		<b>\$ 10,232,116</b>	<b>\$ 15,767,037</b>			<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>
									<b>\$ 15,767,037</b>								<b>#DIV/0!</b>			