

October 1, 2018

Mr. Kasey Emmick, Manager East Daviess County Water Association 9210 KY 144 Philpot, KY 42366-9743

Re: Wholesale Water Rate Increase

Dear Kasey:

We have made the required rate calculations for the fiscal year 2018-2019 interim rate, pursuant to Section 8.10 of our contract. This new rate includes the Debt Service for the Expanded Treatment Facility. A copy of these calculations is enclosed, as well as a copy of the fiscal year 2017-2018 true-up calculations.

Based on these calculations, the rate charged to the East Daviess County Water Association will increase to a rate of \$1.570 per thousand gallons, effective December 1, 2018.

The ultimate per unit cost to EDCWA is dependent upon annual water usage and the costs contractually allocated to your district. Future year calculations may result in fluctuations in the rate per thousand gallons. The formal calculation will continue to be prepared annually.

Please contact me with any questions, or if you need further information.

Sincerely,

Kevia D. Frizzell

Interim General Manager

Cc: Kentucky Public Service Commission L. Holland, B. Howton, T. Lyons, J. Potts

Enclosures

NOTICE

Owensboro Municipal Utilities ("OMU") has filed a proposed rate schedule which will adjust the rate for water service provided as follows:

	Current Rate	Proposed Rate	% Difference
Southeast Daviess County Water District	\$1.665 per 1000 gallons	\$1.850 per 1000 gallons	11.11% increase
West Daviess County Water District	\$1.640 per 1000 gallons	\$2.200 per 1000 gallons	34.15% increase
East Daviess County Water Association	\$1.280 per 1000 gallons	\$1.570 per 1000 gallons	22.66% increase

The proposed effective date is December 1, 2018.

The rates contained in this notice are the rates proposed by OMU. However, the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this notice.

Any corporation, association, or person with a substantial interest in the matter may, by written request, within thirty (30) days after publication or mailing of this notice of the proposed rate changes request to intervene. Intervention may be granted beyond the thirty (30) day period for good cause shown.

Any person who has been granted intervention by the Public Service Commission may obtain copies of the rate application and any other filings made by OMU by contacting the Interim General Manager, Kevin D. Frizzell, at the offices of OMU, 2070 Tamarack Road in Owensboro, Kentucky; telephone 270-926-3200.

Any person may examine the rate application and other filings made by OMU by visiting the offices of OMU at 2070 Tamarack Road in Owensboro, or by contacting the Public Service Commission at 211 Sower Boulevard in Frankfort, Kentucky; telephone 502-564-3940; psc.ky.gov.

Schedule 1 Exhibit B for FY 2018 Billing Determinants

Line

10-1-2018

1.000							Calculated	
1.001			FY 1991	FY 1991	Inflation	Growth	Growth	FY 2018
1.002			Amount	Reference	Factor	Factor	Factor	Amount
1.003								
1.004	Water Custom Demands and Hoose						28 Vaara	
1.005 1.006	Water System Demands and Usage						Years	
1.007	System Annual Quantity	Mil. Gal.	4,846	+S10.050	0%	-0.31%	0.918	4,448
1.007	Gystem Aimaa Quantity	wiii. Gai.	4,040	+010.030	0 70	0.0176	0.510	4,440
1.009	District Annual Quantity							
1.010	Southeast Daviess	Mil. Gal.	532	+S10.039	0%	0.98%	1.316	700
1.011	West Daviess	Mil. Gal.	345	+S10.039	0%	0.94%	1.299	448
1.012	East Daviess	Mil. Gal.	154	+S10.039	0%	2.68%	2.097	323
1.013	2401 2411000			1010.000	0,0	2.0070	2.007	020
1.014	Maximum Day Quantity							
1.015	Southeast Daviess	mgd	1.990	+S10.040	0%	1.09%	1.354	2.694
1.016	West Daviess	mgd	1.378	+S10.040	0%	0.90%	1.284	1.769
1.017	East Daviess	mgd	0.612	+S10.040	0%	2.21%	1.846	1.130
1.018								
1.019	System Maximum Day Quantity	mgd	16.91	+S10.045	0%	-0.30%	0.920	15.55
1.020								
1.021	Operation and Maintenance Expense							
1.022								
1.023	Transmission and Dist. Expense	\$	269,521	(a)	5.36%	0%	4.312	1,162,060
1.024	Source of Supply Expense	\$	121,068	(a)	6.92%	0%	6.504	787,381
1.025	Existing Treatment Plant Expense							
1.026	Chemicals	\$	198,132	(a)	1.32%	-0.31%	1.325	262,551
1.027	Other	\$	405,493	(a)	3.04%	0%	2.310	936,669
1.028	New Treatment Plant Expense	_	_					
1.029	Chemicals	\$	0		n/a	n/a	n/a	216,317
1.030	Other	\$	0		n/a	n/a	n/a	756,748
1.031	Expanded Treatment Plant Expense	•			-1-	-1-	-1-	_
1.032	Chemicals	\$	0		n/a	n/a	n/a	0
1.033	Other	\$	0		n/a	n/a	n/a	0
1.034	Pumping Expense	\$	040 404	(-)	4.100/	0.010/	0.050	004.044
1.035 1.036	Electric Power Other-Existing Plant	\$ \$	240,191	(a)	4.12% 8.11%	-0.31% 0%	2.852 8.878	684,914
	•	Ф \$	8,840	(a)				78,479
1.037 1.038	Other-New Plant Other-Expanded Plant	φ \$	0		n/a n/a	n/a n/a	n/a n/a	70,409 0
1.039	Other-Expanded Flant	Φ	U		II/a	II/a	II/a	U
1.040	Administrative Expenses	\$	689,980	(a)	2.93%	0%	2.247	1,550,507
1.041	Customer Accounting & Information	\$	176,825	(a)	5.49%	0%	4.469	790,278
1.042	Customer Accounting a morniation	Ψ	170,020	(α)	0.1070	070	1.100	700,270
1.043	(a) FY 1991 financial statements.		2,110,050	•				7,296,315
1.044	(a) 11 1001 imanolal diatements.		2,110,000	:			:	7,200,010
1.045								
1.046	Debt Service Payments							
1.047	DODE OCIVIDO I AYMONIO							
1.048	Existing Plant	\$	487,100					0
1.049	1999 Improvements	\$	0					51,116
1.050	2003 Improvements	\$	0					311,979
1.051	2009 Improvements	\$	0					204,031
1.052	2014 Improvements	\$	0					247,558
1.053	2015 Improvements	\$	0					217,257
1.054	Cavin Plant	\$	0					997,137
1.055	2018 Improvements	\$	0					939,170
1.056	•		487,100				•	2,968,247
1.057				•			•	
1.058								

Schedule 2 Exhibit B-1 for FY 2018 Determine District Percentage Responsibility for Costs

Line	Line FY 2019 Interim Rate									
2.000 2.001				esale Custom			OMU	Total		
2.001 2.002 2.003 2.004		Units	Southeast Daviess	West Daviess	East Daviess	Subtotal	Retail Customers	OMU System		
2.005 2.006	FY 2018 System Annual Quantity	Mil. gal.					2,977		+S1.007	
2.007	FY 2018 District Annual Quantity	Mil. gal.	700	448	323	1,471	+S1.010, +S			
2.009 2.010 2.011	District Responsibility for Variable Expense	es	15.74%	10.07%	7.26%	33.07%	@ROUND(+	52.007/52.0	06,4)	
2.012 2.013										
2.015	FY 1989 District Base Quantity FY 1989 Plant Usage (Base) After June 1, 2018?	mgd mgd Yes	2.378	1.939	0.594	4.911	+S10.010	17.54	+S10.021	
2.017	Percentages after June 1, 2018 District Responsibility for Fixed Costs of Ex		13.56%	9.65%	4.09%	27.30%				
2.019	Percent		13.56%	9.65%	4.09%	27.30%	@IF(S2.016=	:No,ROUND((+S2.014/S2.015,4),ROUND(+S2.018,4)	
2.021 2.022 2.023	D22 <u>District Responsibility for Fixed Costs of Existing Transmission Facilities</u>									
2.024 2.025 2.026	FY 2018 District Maximum Day Quantity FY 2018 System Maximum Day Quantity		2.694	1.769	1.130	5.593	+S1.015, +S	,	+S1.019	
2.027 2.028 2.029	District Responsibility for Fixed Costs of Ex Percent	xisting Transmis	sion Facilities 17.32%	11.38%	7.27%	35.97%	@ROUND(+	S2.024/S2.0	25,4)	
2.030 2.031 2.032	<u>District Responsibility for Fixed Costs of New F</u>	<u>acilities</u>								
2.033 2.034 2.035	FY 2018 System Maximum Day Quantity less Base Year Plant Usage	mgd mgd						15.55 17.54	+S1.019 Contract	
2.036 2.037	New Plant Capacity FY 2018 New Plant Usage	mgd mgd						10.00	Input +S2.033-S2.034	
2.038 2.039 2.040	FY 2018 New Plant Usage FY 2018 Reserve Capacity	mgd mgd	(but not less	than zero)				0.00		
2.041 2.042	FY 2018 Maximum Day Quantity FY 1989 District Base Quantity	mgd mgd	2.694 2.378	1.769 1.939	1.130 0.594	5.593 4.911	+S2.024 +S10.010			
2.043 2.044	District Growth Quantity But not less than zero	mgd mgd	0.316 0.316	(0.170) 0.000	0.536 0.536		+S2.041-S2. @IF(S2.043		3)	
2.045 2.046 2.047	District Growth Ratio		1.000	0.000	1.000		@IF(S2.038=	0,@IF(S2.04	14=0,0,1),S2.044/S2.038	
2.048 2.049	Ratio District Growth Quantity / New Plant	Capacity								
2.050 2.051 2.052	Factor	percent	3.16%	0.00%	5.36%		@ROUND(S	2.044/S2.03	6,4)	
2.053 2.054	Minimum District Responsibility	percent	12.75%	8.25%	4.00%	25.00%	(a)			
2.055 2.056 2.057 2.058	District Responsibility for Fixed Costs of N- Percent (a) Per Contracts.	ew Facilities	12.75%	8.25%	5.36%	26.36%	@MAX(S2.0	50,S2.053)		
2.059	District Responsibility for Fixed Costs of Expan	ded Facilities								
2.061 2.062	FY 2018 System Maximum Day Quantity	mgd						15.55	+S1.019	
2.063 2.064	less Base Year Plant Usage	mgd						17.54	Contract	
2.065 2.066	New Plant Capacity FY 2018 Expanded Plant Usage	mgd mgd						, ,	Input +S2.062-S2.063	
2.067 2.068 2.069	FY 2018 Expanded Plant Usage FY 2018 Reserve Capacity	mgd mgd	(but not less	than zero)				0.00 10.00	- ,	
2.070 2.071	FY 2018 Maximum Day Quantity FY 1989 District Base Quantity	mgd mgd	2.694 2.378	1.769 1.939	1.130 0.594	5.593 4.911	+S2.024 +S10.010			
2.072	District Growth Quantity	mgd	0.316	(0.170)	0.536	4.511	+S2.070-S2.			
2.073 2.074 2.075	But not less than zero District Growth Ratio	mgd	0.316 1.000	0.000	0.536 1.000		@IF(S2.072< @IF(S2.067=		2) 73=0,0,1),S2.073/S2.067	
2.076 2.077	Ratio District Growth Quantity / Expanded	Plant Capacity					= •	X = 10 T	• •	
2.078 2.079	Factor	percent	3.16%	0.00%	5.36%		@ROUND(S	2 073/52 06	5.4)	
2.080 2.081		·					,	07.07.02.00	- , .,	
2.082 2.083 2.084	Minimum District Responsibility District Responsibility for Fixed Costs of Example 1.	percent	15.61%	10.94%	7.07%	33.62%	(a)			
2.084 2.085 2.086	Percent (a) Per Contracts.	rpanucu Fauillili	15.61 ^{Rat}	e Calculation	.xls.xls 7.07%	33.62%	@MAX(S2.0	79,S2.082)		

Schedule 3 Exhibit C for FY 2018 Transmission O&M Expense 10-1-2018

Analysis: Proforma Charges to Wholesale Customers

Fiscal Year Ending May 31, 2018

FY 2019 Interim Rate

Line 3.000 3.001 3.002 FY 2018 Annual Transmission & Distribution Expense \$1,162,060 +S1.023 (a) 3.003 3.004 Beginning of year inch-feet of transmission and distribution system 3.005 3.006 Distribution mains (less than 8 inch) 6,861,278 3.007 3.008 Transmission mains (8 inch & over) 5,294,404 3.009 3.010 12,155,682 Total 3.011 3.012 Transmission portion 43.55% 3.013 3.014 Calculated Transmission O&M Expense 3.015 \$506,077 @ROUND(S3.002*S3.012,0) Net Distribution O&M Expense 3.016 \$655,983 +S3.002-S3.014 3.017 3.018 3.019 3.020 3.021 (a) Total water trans. & dist. expense less maintenance of services, 3.022 meters, hydrants and misc. plant. 3.023

Schedule 4 Exhibit D for FY 2018 Water Supply & Treatment O&M Expense Analysis: Proforma Charges to Wholesale Customers
Fiscal Year Ending May 31, 2018
EV 2010 Interim Page

Line	FY 2019 Interim Rate							
4.000		FY 2018						
4.001								
4.002		\$						
4.003	0 (0 5	707.004	04.004					
	Source of Supply Expense	787,381	+S1.024					
4.005	Water Transment							
	Water Treatment							
4.007	Existing Plant Chemicals	000 554	61.000					
4.008 4.009	Other	262,551 936,669	+S1.026 +S1.027					
4.009	Other	930,009	+31.027					
4.010	New Plant							
4.011	Chemicals	216,317	+S1.029					
4.012	Other	756,748						
4.014	Other	730,740	+01.000					
4.015	Expanded Plant							
4.016	Chemicals	0	+S1.032					
4.017	Other	0	+\$1.033					
4.018	0.1.0.	v	1011000					
	Pumping Expense							
4.020	Electric Power	684,914	+S1.035					
4.021	Other-Existing Plant	78,479	+S1.036					
4.022	Other-New Plant	70,409	+S1.037					
4.023	Other-Expanded Plant	0	+S1.038					
4.024								
4.025	Variable Expenses							
4.026	Electric Power	684,914	+S4.020					
4.027	Chemicals-Existing Plant	262,551	+S4.008					
4.028	Chemicals-New and Expanded Plant	216,317	+S4.012					
4.029	Total Variable Expenses	1,163,782	@SUM(S4.026S4.028)					
4.030								
4.031								
4.032								
4.033								

Rate Calculation.xls.xls

Line	F	Y 2019 Inter	im Rate	
5.000			FY 2018	
5.001			Φ	
5.002 5.003	Existing Revenue Bonds		\$	
5.004 5.005	Annual P & I		0	+S1.048
5.006	Allocation - Existing Revenue Bonds	(a)		
5.007	Water Supply & Treatment	66.28%	0	@ROUND(S5.004*S5.007,0)
5.008 5.009	Transmission Mains Total	33.72% 100.00%	0	@ROUND(S5.004*S5.008,0) +S5.007+S5.008
5.010	. 600.	100.0070	ŭ	100.007 100.000
5.011				
5.012	Debt Service on Improvements - 1999 Bonds		51,116	. \$1.040
5.013 5.014	Annual P & I Debt Service on Improvements - 2003 Bonds		31,116	+S1.049
5.015	Annual P & I		311,979	+S1.050
5.016	Debt Service on Improvements - 2009 Bonds			
5.017 5.018	Annual P & I Debt Service on Improvements - 2014 Bonds		204,031	+S1.051
5.019	Annual P & I		247,558	+S1.052
5.020	Debt Service on Improvements - 2015 Bonds		,,	
5.021	Annual P & I		217,257	+S1.053
5.022 5.023	Debt Service on Cavin Project Annual P & I		997,137	+S1.054
5.024	Debt Service on Improvements - 2018 Bonds		337,137	131.034
5.025	Annual P & I		939,170	+S1.055
5.026	Allowed and Apple to the second and	(1-)		
5.027 5.028	Allocation - 1999 Improvements Water Supply & Treatment	(b) 42.25%	21,596	@ROUND(S5.013*S5.028,0)
5.029	Transmission Mains	57.75%	29,519	@ROUND(S5.013*S5.029,0)
5.030	Total	100.00%	51,115	+S5.028+S5.029
5.031	Allegation 2000 Images and	(h)		
5.032 5.033	Allocation - 2003 Improvements Water Supply & Treatment	(b) 47.74%	148,939	@ROUND(S5.015*S5.033,0)
5.034	Transmission Mains	52.26%	163,040	@ROUND(S5.015*S5.034,0)
5.035	Total	100.00%	311,979	+S5.033+S5.034
5.036	Allegation 2000 Improvements	(0)		
5.037 5.038	Allocation - 2009 Improvements Water Supply & Treatment	(c) 58.51%	119,379	@ROUND(S5.017*S5.038,0)
5.039	Transmission Mains	4.74%	9,671	@ROUND(S5.017*S5.039,0)
5.040	Cavin Plant	13.68%	27,911	@ROUND(S5.017*S5.040,0)
5.041 5.042	Distribution/General Plant Total	23.07% 100.00%	47,070 204,031	@ROUND(S5.017*S5.041,0) +S5.038+S5.039+S5.040+S5.041
5.043	Total	100.0070	204,001	+00.000+00.000+00.040+00.041
5.044	Allocation - 2014 Improvements	(d)		
5.045	Water Supply & Treatment Transmission Mains	27.26%	67,484 65,677	@ROUND(S5.019*S5.045,0)
5.046 5.047	Cavin Plant	26.53% 11.89%	29,435	@ROUND(S5.019*S5.046,0) @ROUND(S5.019*S5.047,0)
5.048	Distribution/General Plant	34.32%	84,962	@ROUND(S5.019*S5.048,0)
5.049	Total	100.00%	247,558	+S5.045+S5.046+S5.047+S5.048
5.050 5.051	Allocation - 2015 Improvements	(e)		
5.052	Water Supply & Treatment	44.00%	95,593	@ROUND(S5.021*S5.052,0)
5.053	Cavin Plant	0.00%		@ROUND(S5.021*S5.053,0)
5.054	Expanded Plant	56.00%	121,664	
5.055 5.056	Total	100.00%	217,257	+S5.052+S5.053+S5.054
5.057	Allocation - 2018 Improvements	(f)		
5.058	Water Supply & Treatment	6.13%	57,571	@ROUND(\$5.025*\$5.058,0)
5.059 5.060	Transmission Mains Cavin Plant	2.79% 0.00%	26,203 0	@ROUND(\$5.025*\$5.059,0) @ROUND(\$5.025*\$5.060,0)
5.061	Expanded Plant	88.93%	835,204	@ROUND(S5.025*S5.061,0)
5.062	Distribution/General Plant	2.15%	20,192	@ROUND(S5.025*S5.062,0)
5.063 5.064	Total	100.00%	939,170	+\$5.058+\$5.059+\$5.060+\$5.061+\$5.062
5.065	Debt Service Summary			
5.066	Existing Treatment Facility		510,562	+\$5.007+\$5.028+\$5.033+\$5.038+\$5.045+\$5.052+\$5.058
5.067	New Treatment Facility		1,054,483	+\$5.023+\$5.040+\$5.047+\$5.053+\$5.060
5.068 5.069	Transmission Facilities Expanded Treatment Facility		294,110 956,868	+\$5.008+\$5.029+\$5.034+\$5.039+\$5.046+\$5.059 +\$5.054+\$5.061
5.069	Distribution/General Plant		152,224	
5.071		=	2,968,247	
5.072	(a) Exhibit E, Contract	oor Motor O	onetruction F	iund cahadula
5.073 5.074	(b) Based on dollars spent on improvements,(c) Based on dollars spent on improvements,			
5.075	(d) Based on estimated dollars to be spent on	improveme	nts, per Wate	r Financial model.
5.076	(e) Based on estimated dollars to be spent on			
5.077	(f) Based on estimated dollars to be spent on	ıııprovemen	us, per water	rinanciai Model.

Schedule 6 Exhibit F for FY 2018 Allocation of Admin. and General Expenses

10-1-2018

Line		FY 2019 Interim Rate	11, 2016
6.000		FY 2018	
6.001		\$	
6.003 6.004	Administrative and General Expenses	1,550,507	+S1.040
6.005 6.006	Basis of Allocation = Supervised Expenses (b)		
6.007 6.008	Existing Treatment Facility	1,802,530	+S4.004+S4.009+S4.021
6.009 6.010	New Treatment Facility	827,158	+S4.013+S4.022
6.011	Expanded Treatment Facility	0	+S4.017+S4.023
6.013 6.014	Transmission System	506,077	+S3.014
6.015 6.016	Distribution System	655,983	+S3.016
6.017 6.018	Customer Accounting & Information	790,278	+S1.041
6.019	Total Above	4,582,026	@SUM(S6.007S6.017)
6.021	Allocation Of Admin. & Gen. Expense		
6.022 6.023	Existing Treatment Facility	609,956	@ROUND(+S6.004*S6.007/S6.019,0)
6.024 6.025	New Treatment Facility	279,901	@ROUND(+S6.004*S6.009/S6.019,0)
6.026 6.027	Expanded Treatment Facility	0	@ROUND(+S6.004*S6.011/S6.019,0)
6.028 6.029	Transmission System	171,251	@ROUND(+S6.004*S6.013/S6.019,0)
6.030 6.031	Distribution System	221,977	@ROUND(+S6.004*S6.015/S6.019,0)
6.032	Customer Accounting & Information	267,421	@ROUND(+S6.004*S6.017/S6.019,0)
6.034 6.035	Total Above	1,550,506	@SUM(S6.022S6.032)
6.036	(b) Excludes expenses which vary with the	quantity of water produced.	

Summary of Annual Fixed and Variable Costs

Analysis: Proforma Charges to Wholesale Customers
Fiscal Year Ending May 31, 2018

Line		Year Ending May 3 9 Interim Rate	31, 2018
7.000 7.001		FY 2018	
7.002		\$	
7.004	Existing Treatment Facility Fixed Costs Debt Service	510,562	+S5.066
7.005 7.006	O&M Expense	1,802,530	+\$4.004+\$4.009+\$4.021
7.007 7.008	Replacements & Improvements	139,950	+\$7.057
7.009 7.010	Admin. & General Expense	609,956	+S6.022
7.011 7.012	Total Existing Treatment Facility Fixed Costs	3,062,998	@SUM(S7.004S7.010)
7.013 7.014 7.015	New Treatment Facility Fixed Costs		
7.015	New Treatment Facility Fixed Costs		
7.017 7.018	Debt Service	1,054,483	+S5.067
7.019 7.020	O&M Expense	827,158	+S4.013+S4.022
7.021 7.022	Replacements & Improvements	308,545	+S7.061
7.023 7.024	Admin. & General Expense	279,901	+\$6.024
7.025 7.026	Total New Treatment Facility Fixed Costs	2,470,087	@SUM(S7.017S7.023)
7.027 7.028	Transmission Facility Fixed Costs Debt Service	204 110	. CE 069
7.029		294,110	+\$5.068
7.030 7.031	O&M Expense	506,077	
7.032	Replacements & Improvements	227,860	+\$7.065
7.034 7.035	Admin. & General Expense		+\$6.028
7.036	Total Transmission Facility Fixed Costs	1,199,298	@SUM(S7.028S7.034)
7.038 7.039	Expanded Treatment Facility Fixed Costs		
7.040 7.041	Debt Service	956,868	+\$5.069
7.042 7.043	O&M Expense	0	+S4.017+S4.023
7.044 7.045	Replacements & Improvements	0	+S7.069
7.046 7.047	Admin. & General Expense	0	+S6.026
7.048 7.049	Total Expanded Treatment Facility Fixed Costs	956,868	@SUM(S7.040S7.046)
	Variable Expenses		
7.051 7.052	Total Amount	1,163,782	+S4.029
7.052	Plant Investment as of May 31, 2017:		
7.054	Existing Treatment Facilities		
7.055	Existing/Additions	(a) 9,584,144	1.25% 119,802
7.056 7.057	Cavin Project Improvements	(a) <u>1,611,825</u> 11,195,969	1.25% <u>20,148</u> 139,950
7.058	New Treatment Facilities	11,100,000	100,000
7.059	Additions	(a) 1,466,041	1.25% 18,326
7.060 7.061	Cavin Project Improvements	(a) <u>23,217,545</u> 24,683,586	1.25% <u>290,219</u> 308,545
7.062	Transmission Facilities	,,	,-
7.063	Existing/Additions	(a) 15,773,353	1.25% 197,167
7.064	Cavin Project Improvements	(a) 2,455,475	1.25% 30,693
7.065 7.066	Expanded Treatment Facilities	18,228,828	227,860
7.067	Additions	(a) 0	1.25% 0
7.068	Cavin Project Improvements	(a) <u>0</u>	1.25%0
7.069		0	0
7.070 7.071	(a) Contributions to R&R Fund for FY 2017 were 1.25%	of Plant Investmen	t
7.071 7.072 7.073	excluding land. Distribution Plant and General Plan Water District cost allocations.		

Schedule 8 Exhibit H for FY 2018

Development of Charges to Districts

Line		Fiscal Year FY 2019 Inte	Ending May 3 erim Rate	1, 2018			
8.000			Who	lesale Custor	ners		
8.001		Total					
8.002		System	Southeast	West	East		
8.003		Costs	Daviess	Daviess	Daviess	Subtotal	
8.004							
8.005 8.006	Existing Treatment Facility						
8.007	Total Costs	\$3,062,998	+S7.012				
8.008	. 614. 666.6	φο,σο <u>υ</u> ,σοσ	1071012				
8.009	District Responsibility						
8.010	Percent		13.56%	9.65%	4.09%	27.30%	+S2.019
8.011	Amount		\$415,342	\$295,579	\$125,277	\$836,198	@ROUND(S8.007*S8.010,0)
8.012							
8.013	N T						
	New Treatment Facility	#0 470 007	. 07.005				
8.015 8.016	Total Costs	\$2,470,087	+S7.025				
8.017	District Responsibility						
8.018	Percent		12.75%	8.25%	5.36%	26.36%	+S2.056
8.019	Amount		\$314,936	\$203,782	\$132,397	\$651,115	@ROUND(S8.015*S8.018,0)
8.020			*- ,	,, -	* - /	, , -	C (
8.021							
8.022	Transmission Facilities						
8.023	Total Costs	\$1,199,298	+S7.036				
8.024	District Decree 2520						
8.025 8.026	District Responsibility Percent		17.32%	11.38%	7.27%	35.97%	+S2.028
8.027	Amount		\$207,718	\$136,480	\$87,189	\$431,387	@ROUND(S8.023*S8.026,0)
8.028	Amount		Ψ207,710	φ100,400	ψ07,103	φ-101,007	@110014b(00.020 00.020,0)
8.029							
8.030	Expanded Treatment Facility						
8.031	Total Costs	\$956,868	+S7.048				
8.032							
8.033	District Responsibility		45.040/	400404	7.070/	00 000/	00.005
8.034	Percent		15.61%	10.94%	7.07%		+\$2.085
8.035 8.036	Amount		\$149,367	\$104,681	\$67,651	\$321,699	@ROUND(S8.031*S8.034,0)
8.037							
8.038	Variable Expenses						
8.039	Total Costs	\$1,163,782	+S7.051				
8.040							
8.041	District Responsibility						
8.042	Percent		15.74%	10.07%	7.26%		+\$2.009
8.043	Amount		\$183,179	\$117,193	\$84,491	\$384,863	@ROUND(S8.039*S8.042,0)
8.044 8.045			SEDC	WDC	EDC		
8.046	Total Prior Year True-Up Adjustment		(\$71,343)	\$110,698	(\$117,156)	(\$77,801)	
8.047	. ,		\$0	\$0	\$26,000	\$26,000	
8.048	True-Up Adjustment This Period		(\$71,343)	\$110,698	(\$91,156)	(\$51,801)	
8.049							
8.050	Total Charges to Districts for FY 2018		\$1,199,199	\$968,413	\$405,849	\$2,573,461	+\$8.011+\$8.019+\$8.027+\$8.035+\$8.043+\$8.048
8.051							
8.052	F# # 11 * 01						
	Effective Unit Charge		SEDC	WDC	EDC	ተ ለ E00	@POLIND(, 69 011//1000*60 009) 2)
8.054 8.055	Existing Treatment Facility New Treatment Facility		\$0.605 \$0.459	\$0.672 \$0.463	\$0.395 \$0.418	\$0.580 \$0.451	@ROUND(+S8.011/(1000*S9.008),3) @ROUND(+S8.019/(1000*S9.008),3)
8.056	Transmission Facilities		\$0.459 \$0.303	\$0.463 \$0.310	\$0.416	\$0.451	@ROUND(+S8.027/(1000 S9.006),3)
8.057	Expanded Treatment Facility		\$0.218	\$0.238	\$0.213	\$0.223	@ROUND(+S8.035/(1000*S9.008),3)
8.058	Variable Expenses		\$0.267	\$0.266	\$0.267	\$0.267	@ROUND(+S8.043/(1000*S9.008),3)
8.059	Prior Year Trueup		(\$0.104)	\$0.252	(\$0.288)	(\$0.036)	@ROUND(+S8.048/(1000*S9.008),3)
8.060	•						
8.061	w/ true up		\$1.748	\$2.201	\$1.280	\$1.783	@SUM(S8.054S8.059)
8.062	w/o true up		\$1.852	\$1.949	\$1.568		

Schedule 9 Exhibit I for FY 2018 Effective Unit Rate

Line

9.000			Who	lesale Custor	nere		
9.001							
9.002			Southeast	West	East		
9.003			Daviess	Daviess	Daviess	Subtotal	
9.004							
9.005							
9.006	Sales, FY 1991	Mil. gal	521	338	151	1,010	+S10.027
9.007	Growth Factor		1.316	1.299	2.097		S1.010 through S1.012
9.008	Sales, FY 2018	Mil. gal	686	440	317	1,443	@ROUND(S9.006*S9.007,0)
9.009							
9.010	Total FY 2018 Charges		\$1,199,199	\$968,413	\$405,849	\$2,573,461	+S8.050
9.011							
9.012	Effective unit cost (per 1000 gallor	ns)	\$1.748	\$2.201	\$1.280	\$1.783	@ROUND(+S9.010/(1000*S9.008),3)
9.013							
9.014	Rate Floor - set in first fiscal year						
9.015	operation of New Treatment Fa	cility	\$1.148	\$1.213	\$1.148	\$1.168	(Per Contracts)
9.016							
9.017	WATER RATES effective June 1	, 2018	\$1.748	\$2.201	\$1.280	\$1.783	@MAX(+S9.012,+S9.015)
9.018							
9.019	Effective R	ate Over (Under) Floor	\$0.600	\$0.988	\$0.132		
9.020							
9.021			A		***		
9.022	Current Rates (per 1000 gallons) - effective 6-1-2018	\$1.665	\$1.640	\$1.280		
9.023	Increase (Decrease)		\$0.083	\$0.561	\$0.000		
9.024	Percent Increase (Decrease)		5.0%	34.2%	0.0%		

Line		FY 2019 Inte	erim Rate	,, _0.0						
10.000			Who	lesale Custo	mers					
10.001								OMU	Total	
10.002			Southeast	West		East		Retail	OMU	
10.003		Units	Daviess	Daviess		Daviess	Subtotal	Customers	System	
10.004										
	Data for Base Year FY 1989									
10.006										
10.007	Average of 5 Maximum Day Demands				(c)					
10.008	Amount (a)	mgd	2.330	1.900		0.582	4.812			
10.009	Allowance for Transmission Losses		2%	2%	•	2%	Estimated			
10.010	Amount Adjusted for Losses	mgd	2.378	1.939		0.594	4.911			
10.011	For lefe weather Oak									
10.012	For Information Only	Mil cf	67.00	45.00		01.00	(-)			
10.013 10.014	Annual sales Annual sales		67.08 502	45.89 343		21.02 157		7.40*010.012.0\		
10.014	Average Day	Mil. gal.	1.38	0.94		0.43	+S10.014/36	7.48*S10.013,0)		
10.015	Ratio Max to Average Day	mgd	1.69	2.02		1.35	+S10.014/36			
10.017	Hallo Wax to Average Day		1.03	2.02		1.00	+310.000/3	10.013		
10.017										
10.019	Average of System 5 maximum day demar	nds						mgd	17.90	(a)
10.020	Allowance for filter wash water							94	2%	
10.021	Adj. System 5 Maximum Day Demands (B	ase vear plant i	usage)					mgd	17.54	@ROUND(+S10.019*(1-S10.020),2)
10.022	., .,	,						3-		C (
10.023										
10.024										
10.025	Input data for FY 1991 (a)									
10.026	Annual Sales	Million cf			(b)		135.0	399.2	534.2	
10.027	Annual Sales	Mil. gal.	521	338		151	1,010	2,986	3,996	
10.028					(c)					
10.029	Average of 5 Maximum Day Demands	mgd	1.95	1.35		0.60	@ROUND(S	S10.033*S10.027	7/365,3)	
10.030										
10.031	For Information Only						0.40.007/0	-		
10.032	Average Day	mgd	1.427	0.926		0.414	+S10.027/36			A OF 0 W
10.033	Ratio Max to Average Day		1.37	1.46		1.45	+S10.029/S	10.032	1.41	<< Ave SE & W
10.034	Allamana far Transmississ I assas		00/	00/		00/	Cation at a d			
10.035 10.036	Allowance for Transmission Losses		2%	2%	'	2%	Estimated			
	Data Adjusted for Water Losses									
	District Data:									
10.039	Annual Water Sales	Mil. gal.	532	345		154	@ROUND(+	-S10.027/(1-S10	.035).0)	
10.040	Average of 5 Maximum Day Demands	mgd	1.990	1.378		0.612	- '	-S10.029/(1-S10	, . ,	
10.041		3-							//-/	
10.042	Total System Data:									
10.043	Average of 5 Maximum Day Demands							mgd	17.26	(a)
10.044	Filter wash water						1	mgd	0.35	@ROUND(0.02*S10.043,2)
10.045	Adj. 5 Max. Day Demands							mgd	16.91	+S10.043-S10.044
10.046										
10.047										
10.048	Total treated water							Mil. gal.	4,944	@ROUND(660.9*7.48,0)
10.049	Filter wash water						. ,	Mil. gal.	98	@ROUND(13.1*7.48,0)
10.050	Treated water delivered to trans. system							Mil. gal.	4,846	+S10.048-S10.049
10.051										
10.052 10.053										
10.053	(a) Source: OMU staff tabulation dated 8-1	Q_Q1		(h) Total who	ادعمام	اع عما ما	outheast David	ess and West Da	wiese	
10.055	May, 1991 Financial Statement	0 01		(c) Amount p				300 and ***Cot Be		
10.056	way, 10011 manolal statement			ratios of th						
10.057										
	(d) East Daviess est 5 day max day demand									
10.059	FY 1989 Annual Sales	Million cf	21.02	<< OMU m	onthly	y listing o	f district sales	;		
10.060	FY 1989 Annual Sales	Mil. gal.	157.2	@ROUND	(S10.	059*7.48	,1)			
10.061	Average day demand	mgd	0.431	@ROUND	(S10.	060/365,3	3)			
10.062	Estimated Max day ratio		1.35							
10.063	Est. East Daviess 5 day max day demand	(mgd)	0.582	@ROUND	(S10.	061*S10.	062,3)			
10.064										
10.065										
10.066										
10.067										

East Daviess County Water Association Historical Rate Analysis Summary Costs and Charges after Floor

Fiscal Year	Rate Chg.	Estimate Gals. (000)	Actual Gals. (000)	Rate/ Thous. Gals. \$	Collected From District \$	Actual Cost	Difference
FY 2007	0.00%	312,000	311,340	\$1.148	\$357,418	\$397,486	(\$40,068)
FY 2008	8.89%	315,000	315,964	\$1.250	\$394,955	\$422,121	(\$27,166)
FY 2009	8.80%	309,000	308,795	\$1.360	\$419,961	\$396,189	\$23,772
FY 2010	0.00%	299,000	291,304	\$1.360	\$396,173	\$334,417	\$61,756
FY 2011	0.00%	305,000	302,172	\$1.360	\$410,953	\$352,677	\$58,276
FY 2012	0.00%	296,000	301,556	\$1.360	\$410,116	\$359,043	\$51,073
FY 2013	-11.76%	303,000	308,007	\$1.200	\$369,524	\$417,815	(\$48,291)
FY 2014	0.00%	296,000	296,754	\$1.200	\$356,105	\$359,745	(\$3,640)
FY 2015	6.67%	297,000	294,469	\$1.280	\$376,919	\$338,050	\$38,869
FY 2016	0.00%	295,000	292,417	\$1.280	\$374,295	\$350,695	\$23,600
FY 2017	0.00%	297,000	297,336	\$1.280	\$380,590	\$394,433	(\$13,843)
FY 2018	0.00%	309,000	317,367	\$1.280	\$406,230	\$413,412	(\$7,182)
Totals to	Date	3,633,000	3,637,481		\$4,653,239	\$4,536,083	\$117,156

10/01/2018

RateHistory.xls.xls

Schedule 1 Exhibit B for FY 2018 Billing Determinants

Line

1.000 1.001 1.002 1.003			FY 1991 Amount	FY 1991 Reference	Inflation Factor	Growth Factor	Calculated Growth Factor	FY 2018 Amount
1.003 1.004 1.005 1.006	Water System Demands and Usage						27 Years	
1.006	System Annual Quantity	Mil. Gal.	4,846	+S10.050	0%	-0.32%	0.918	4,448
1.009 1.010	District Annual Quantity Southeast Daviess	Mil. Gal.	532	+\$10.039	0%	1.02%	1.316	700
1.011	West Daviess East Daviess	Mil. Gal. Mil. Gal.	345 154	+S10.039 +S10.039	0% 0%	0.97% 2.78%	1.299 2.097	448 323
1.013 1.014	Maximum Day Quantity							
1.015	Southeast Daviess	mgd	1.990	+S10.040	0%	1.13%	1.354	2.694
1.016	West Daviess	mgd	1.378	+S10.040	0%	0.93%	1.284	1.769
1.017 1.018	East Daviess	mgd	0.612	+S10.040	0%	2.30%	1.846	1.130
1.019 1.020	System Maximum Day Quantity	mgd	16.91	+S10.045	0%	-0.31%	0.920	15.55
1.021	Operation and Maintenance Expense							
1.022								
1.023	Transmission and Dist. Expense	\$	269,521	(a)	5.56%	0%	4.312	1,162,060
1.024	Source of Supply Expense	\$	121,068	(a)	7.18%	0%	6.504	787,381
1.025	Existing Treatment Plant Expense							
1.026	Chemicals	\$	198,132	(a)	1.37%	-0.32%	1.325	262,551
1.027	Other	\$	405,493	(a)	3.15%	0%	2.310	936,669
1.028	New Treatment Plant Expense							
1.029	Chemicals	\$	0		n/a	n/a	n/a	216,317
1.030	Other	\$	0		n/a	n/a	n/a	756,748
1.031	Pumping Expense							
1.032	Electric Power	\$	240,191	(a)	4.28%	-0.32%	2.852	684,914
1.033	Other-Existing Plant	\$	8,840	(a)	8.42%	0%	8.878	78,479
1.034 1.035	Other-New Plant	\$	0		n/a	n/a	n/a	70,409
1.036	Administrative Expenses	\$	689,980	(a)	3.04%	0%	2.247	1,550,507
1.037 1.038	Customer Accounting & Information	\$	176,825	(a)	5.70%	0%	4.469	790,278
1.039	(a) FY 1991 financial statements.		2,110,050				-	7,296,315
1.040							=	
1.041								
1.042	Debt Service Payments							
1.043								
1.044	Existing Plant	\$	487,100					0
1.045	1999 Improvements	\$	0					51,116
1.046	2003 Improvements	\$	0					311,979
1.047	2009 Improvements	\$	0					296,644
1.048	2014 Improvements	\$	0					247,558
1.049	2015 Improvements	\$	0					217,257
1.050	Cavin Plant	\$	0					997,137
1.051			487,100				_	2,121,691
1.052							-	
1.053								

		11102 01 07	ALGGEATION						
2.000			Wholesale Customers				OMU	Total	
2.001		Units	Southeast Daviess	West Daviess	East Daviess	Subtotal	Retail Customers	OMU System	
2.004								•	
2.005 2.006 2.007 2.008	FY 2018 System Annual Quantity FY 2018 District Annual Quantity	Mil. gal. Mil. gal.	700	448	323	1,471	2,977 +S1.010, +S		+\$1.007 012
2.009 2.010 2.011	District Responsibility for Variable Expense	s	15.74%	10.07%	7.26%	33.07%	@ROUND(+	S2.007/S2.0	06,4)
	District Responsibility for Fixed Costs of Existing	Facilities							
	FY 1989 District Base Quantity FY 1989 Plant Usage (Base)	mgd mgd	2.378	1.939	0.594	4.911	+\$10.010	17.54	+S10.021
2.016 2.017 2.018	District Responsibility for Fixed Costs of Ex Percent	isting Facilities	13.56%	11.05%	3.39%	28.00%	@ROUND(+	S2.014/S2.0	15,4)
2.019 2.020 2.021	District Responsibility for Fixed Costs of Existing	Transmission	Facilities						
2.022 2.023 2.024	FY 2018 District Maximum Day Quantity FY 2018 System Maximum Day Quantity		2.694	1.769	1.130	5.593	+S1.015, +S		017 +S1.019
2.024 2.025 2.026 2.027 2.028	District Responsibility for Fixed Costs of Ex Percent	isting Transmis	ssion Facilities 17.32%	11.38%	7.27%	35.97%	@ROUND(+	S2.022/S2.0	23,4)
	District Responsibility for Fixed Costs of New Fa	<u>acilities</u>							
2.031 2.032 2.033	FY 2018 System Maximum Day Quantity less Base Year Plant Usage	mgd mgd						15.55 17.54	+S1.019 Contract
2.034 2.035 2.036 2.037	New Plant Capacity FY 2018 New Plant Usage FY 2018 New Plant Usage FY 2018 Reserve Capacity	mgd mgd mgd mgd	(but not less	than zero)				10.00 (1.99) 0.00 10.00	Input +S2.031-S2.032 @IF(S2.035<0,0,+S2.035) +S2.034-S2.036
2.038	FY 2018 Maximum Day Quantity	mgd	2.694	1.769	1.130	5.593	+S2.022	.0.00	102.00 1 02.000
2.040 2.041 2.042	FY 1989 District Base Quantity District Growth Quantity But not less than zero	mgd mgd mgd	2.378 0.316 0.316	1.939 (0.170) 0.000	0.594 0.536 0.536	4.911	+S10.010 +S2.039-S2. @IF(S2.041-		1)
2.043 2.044	District Growth Ratio	mgu	1.000	0.000	1.000				42=0,0,1),S2.042/S2.036
2.045 2.046 2.047	Ratio District Growth Quantity / New Plant	Capacity							
2.047 2.048 2.049 2.050	Factor	percent	3.16%	0.00%	5.36%		@ROUND(S	62.042/S2.03	4,4)
2.051 2.052	Minimum District Responsibility	percent	12.75%	8.25%	4.00%	25.00%	(a)		
2.053 2.054 2.055 2.056	District Responsibility for Fixed Costs of Ne Percent (a) Per Contracts.	w Facilities	12.75%	8.25%	5.36%	26.36%	@MAX(S2.0	48,S2.051)	

Schedule 3 Exhibit C for FY 2018 Transmission O&M Expense

Owensboro Municipal Utilities ~ Black & Veatch Project: 17656.010

10-1-2018

Line	TRUE-UP CALCULATION							
3.000								
3.001								
3.002	FY 2018 Annual Transmission & Distribution Expense	\$1,162,060	+S1.023	(a)				
3.003								
3.004	Beginning of year inch-feet of transmission and distribution	on system						
3.005								
3.006	Distribution mains (less than 8 inch)	6,861,278						
3.007								
3.008	Transmission mains (8 inch & over)	5,294,404						
3.009	Total	40.455.000						
3.010	Total	12,155,682						
3.011 3.012	Transmission portion	43.55%						
3.012	Transmission portion	43.33 /6						
3.014	Calculated Transmission O&M Expense	\$506,077	@BOLINE	(S3.002*S3.012,0)				
3.015	Odiodiatod Transmission Odivi Expense	φοσο,στ	@1100112	(00.002 00.012,0)				
3.016	Net Distribution O&M Expense	\$655,983	+\$3.002-5	33.014				
3.017	·							
3.018								
3.019								
3.020								
3.021	(a) Total water trans. & dist. expense less maintenance of services,							
3.022	meters, hydrants and misc. plant.							
3.023								
3.024								

Schedule 4 Exhibit D for FY 2018 Water Supply & Treatment O&M Expense

Analysis: Proforma Charges to Wholesale Customers Fiscal Year Ending May 31, 2018 TRUE-UP CALCULATION

Line		TRUE-UP CA	ALCULATION
4.000		FY 2018	
4.001		Φ	
4.002		\$	
4.003	Causes of Curally Fundance	707.001	. C1. 004
4.004 4.005	Source of Supply Expense	787,381	+S1.024
	Water Treatment		
4.007	Existing Plant		
4.007	Chemicals	262,551	+S1.026
4.009	Other	936.669	+S1.020 +S1.027
4.010	Guici	300,003	+01.027
4.011	New Plant		
4.012	Chemicals	216,317	+S1.029
4.013	Other	756.748	
4.014			
4.015	Pumping Expense		
4.016	Electric Power	684,914	+S1.032
4.017	Other-Existing Plant	78,479	+S1.033
4.018	Other-New Plant	70,409	+S1.034
4.019			
4.020	Variable Expenses		
4.021	Electric Power	684,914	+S4.016
4.022	Chemicals-Existing Plant	262,551	+S4.008
4.023	Chemicals-New Plant	216,317	
4.024	Total Variable Expenses	1,163,782	@SUM(S4.021S4.023)
4.025			
4.026			
4.027			
4.028			

Rate Calculation.xls.xls

Line	TF	RUE-UP CA	LCULATION	
5.000			FY 2018	
5.001				
5.002			\$	
	Existing Revenue Bonds			
5.004	Annual P & I		0	+S1.044
5.005 5.006	Allocation - Existing Revenue Bonds	(a)		
5.007	Water Supply & Treatment	(a) 66.28%	0	@ROUND(S5.004*S5.007,0)
5.008	Transmission Mains	33.72%	Ő	@ROUND(S5.004*S5.008,0)
5.009	Total	100.00%	0	+S5.007+S5.008
5.010				
	New Revenue Bonds			
5.012 5.013	Debt Service on Improvements - 1999 Bonds Annual P & I		51,116	+S1.045
5.014	Debt Service on Improvements - 2003 Bonds		31,110	101.040
5.015	Annual P & I		311,979	+S1.046
5.016	Debt Service on Improvements - 2009 Bonds			
5.017	Annual P & I		296,644	+S1.047
5.018 5.019	Debt Service on Improvements - 2014 Bonds Annual P & I		247,558	+S1.048
5.020	Debt Service on Improvements - 2015 Bonds		247,330	+31:040
5.021	Annual P & I		217,257	+S1.050
5.022	Debt Service on Cavin Project			
5.023	Annual P & I		997,137	+S1.050
5.024	Allegation 4000 learness	(1-)		
5.025 5.026	Allocation - 1999 Improvements Water Supply & Treatment	(b) 42.25%	21,596	@ROUND(S5.013*S5.026,0)
5.027	Transmission Mains	57.75%	29,519	@ROUND(S5.013*S5.027,0)
5.028	Total	100.00%	51,115	+S5.026+S5.027
5.029				
5.030	Allocation - 2003 Improvements	(b)	4 40 000	ODOLIND (OF 045±05 004 0)
5.031 5.032	Water Supply & Treatment Transmission Mains	47.74%	148,939 163,040	@ROUND(\$5.015*\$5.031,0)
5.032	Total	52.26% 100.00%	311,979	@ROUND(S5.015*S5.032,0) +S5.031+S5.032
5.034	. 5.00.	100.0070	0,0.0	100.001100.002
5.035	Allocation - 2009 Improvements	(c)		
5.036	Water Supply & Treatment	58.51%	173,568	@ROUND(S5.017*S5.036,0)
5.037	Transmission Mains	4.74%	14,061	@ROUND(S5.017*S5.037,0)
5.038 5.039	Cavin Plant Distribution/General Plant	13.68% 23.07%	40,581 68,436	@ROUND(S5.017*S5.038,0) @ROUND(S5.017*S5.039,0)
5.040	Total	100.00%	296,646	+S5.036+S5.037+S5.038+S5.039
5.041			,	
5.042	Allocation - 2014 Improvements	(d)		
5.043	Water Supply & Treatment	27.26%	67,484	@ROUND(S5.019*S5.043,0)
5.044 5.045	Transmission Mains Cavin Plant	26.53% 11.89%	65,677 29,435	@ROUND(S5.019*S5.044,0) @ROUND(S5.019*S5.045,0)
5.045	Distribution/General Plant	34.32%	84,962	@ROUND(S5.019*S5.046,0)
5.047	Total	100.00%	247,558	+S5.043+S5.044+S5.045+S5.046
5.048				
5.049	Allocation - 2015 Improvements	(e)		
5.050	Water Supply & Treatment	44.00%	95,593	@ROUND(S5.036*S5.050,0)
5.051 5.052	Cavin Plant Total	56.00% 100.00%	121,664 217,257	@ROUND(S5.036*S5.051,0) +S5.050+S5.051
5.053	Τοιαι	100.0070	217,237	+00.000+00.001
5.054	Debt Service Summary			
5.055	Existing Treatment Facility		507,180	+S5.007+S5.026+S5.031+S5.036+S5.043+S5.050
5.056	New Treatment Facility		1,188,817	+\$5.023+\$5.038+\$5.045+\$5.051
5.057	Transmission Facilities Distribution/General Plant		272,297	+\$5.008+\$5.027+\$5.032+\$5.037+\$5.044
5.058 5.059	Distribution/General Plant	-	153,398 2,121,692	+\$5.039+\$5.046 +\$5.055+\$5.056+\$5.057+\$5.058
5.060	(a) Exhibit E, Contract		_, ,002	.55.5551-00.0001-00.007-00.000
5.061	(b) Based on dollars spent on improvements,	oer Water C	Construction F	Fund schedule.
5.062	(c) Based on dollars spent on improvements, I			
5.063	(d) Based on estimated dollars to be spent on	improveme	nts, per Wate	er Financial model.

Schedule 6 Exhibit F for FY 2018 Allocation of Admin. and General Expenses

Line	11	RUE-UP CALCULATION	
6.000		FY 2018	
6.001		Φ.	
6.002 6.003		\$	
6.004	Administrative and General Expenses	1,550,507	+S1.036
6.005	rammotative and denotal Expenses	1,000,007	101.000
6.006	Basis of Allocation = Supervised Expenses (b)		
6.007	Existing Treatment Facility	1,802,530	+S4.004+S4.009+S4.017
6.008			
6.009	New Treatment Facility	827,158	+S4.013+S4.018
6.010			
6.011	Transmission System	506,077	+S3.014
6.012 6.013	Diatrikutian Custana	CEE 000	. 60.010
6.014	Distribution System	655,983	+\$3.016
6.015	Customer Accounting & Information	790,278	+S1.037
6.016	castomer recounting a minimation	.00,2.0	1011001
6.017	Total Above	4,582,026	@SUM(S6.007S6.015)
6.018			
6.019	Allocation Of Admin. & Gen. Expense		
6.020	Existing Treatment Facility	609,956	@ROUND(+S6.004*S6.007/S6.017,0)
6.021			
6.022	New Treatment Facility	279,901	@ROUND(+S6.004*S6.009/S6.017,0)
6.023 6.024	Transmission System	171,251	@ROUND(+S6.004*S6.011/S6.017,0)
6.025	Transmission System	171,231	@HOUND(+36.004 36.011/36.017,0)
6.026	Distribution System	221,977	@ROUND(+S6.004*S6.013/S6.017,0)
6.027	Distribution System	221,077	@1100112(100.001 00.010/00.017,0)
6.028	Customer Accounting & Information	267,421	@ROUND(+S6.004*S6.015/S6.017,0)
6.029	Ŭ		- , ,
6.030	Total Above	1,550,506	@SUM(S6.020S6.028)
6.031			
6.032	(b) Excludes expenses which vary with the qua	ntity of water produced.	

Schedule 7 Exhibit G for FY 2018 Summary of Annual Fixed and Variable Costs

Line	TRUE-	UP CALCULATION	l
7.000		FY 2018	
7.001			
7.002		\$	
7.003	Existing Treatment Facility Fixed Costs		
7.004	Debt Service	507,180	+S5.055
7.005	ORM Funence	1 000 500	- 64 004 - 64 000 - 64 017
7.006 7.007	O&M Expense	1,802,530	+S4.004+S4.009+S4.017
7.007	Replacements & Improvements	139,950	+S7.045
7.000	riepiacements & improvements	109,930	+37.043
7.010	Admin. & General Expense	609,956	+S6.020
7.011			
7.012	Total Existing Treatment Facility Fixed Costs	3,059,616	@SUM(S7.004S7.010)
7.013			
7.014			
7.015	New Treatment Facility Fixed Costs		
7.016			
7.017	Debt Service	1,188,817	+S5.056
7.018	00115	007.450	04.040.04.040
7.019	O&M Expense	827,158	+S4.013+S4.018
7.020	Deplements & Improvements	200 545	. 67.040
7.021 7.022	Replacements & Improvements	308,545	+S7.049
7.022	Admin. & General Expense	279,901	±S6 022
7.024	Admin. & deficial Expense	273,301	+00.022
7.025	Total New Treatment Facility Fixed Costs	2,604,421	@SUM(S7.017S7.023)
7.026	Total Now Trouble Laboraty Lixou Goods	2,001,121	@301M(87.01737.020)
	Transmission Facility Fixed Costs		
7.028	Debt Service	272,297	+S5.057
7.029			
7.030	O&M Expense	506,077	+S3.014
7.031			
7.032	Replacements & Improvements	227,860	+S7.053
7.033			
7.034	Admin. & General Expense	171,251	+S6.024
7.035	Total Transmission Facility Fixed Costs	1 177 105	@CUM/C7 000 C7 004\
7.036 7.037	Total Transmission Facility Fixed Costs	1,177,485	@SUM(S7.028S7.034)
	Variable Expenses		
7.039	Total Amount	1,163,782	+S4.024
7.040	Total / tillount	1,100,702	101.021
	Plant Investment as of May 31, 2017:		
7.042	Existing Treatment Facilities		
7.043	Existing/Additions	(a) 9,584,144	1.25% 119,802
7.044	Cavin Project Improvements	(a) <u>1,611,825</u>	1.25%20,148_
7.045		11,195,969	139,950
7.046	New Treatment Facilities		
7.047	Additions	(a) 1,466,041	1.25% 18,326
7.048	Cavin Project	(a) <u>23,217,545</u>	1.25% 290,219
7.049	Transmission Facilities	24,683,586	308,545
7.050	Transmission Facilities	(a) 15 770 050	1.050/ 107.107
7.051 7.052	Existing/Additions Cavin Project Improvements	(a) 15,773,353 (a) 2,455,475	1.25% 197,167 1.25% 30,693
7.052	Cavin Floject improvements	18,228,828	227.860
7.053		10,220,020	221,000
7.055	(a) Contributions to R&R Fund for FY 2017 were 1.25%	6 of Plant Investmen	t
7.056	excluding land. Distribution Plant and General Plan		676,355
7.057	Water District cost allocations.		,

Owensboro Municipal Utilities ~ Black & Veatch Project: 17656.010

10-1-2018

Schedule 8 Exhibit H for FY 2018 Development of Charges to Districts Analysis: Proforma Charges to Wholesale Customers Fiscal Year Ending May 31, 2018 TRUE-UP CALCULATION

Line		Fiscal Year Ending May 31, 2018 TRUE-UP CALCULATION					
8.000		Tatal	Who	esale Custon	ners		
8.001 8.002 8.003 8.004		Total System Costs	Southeast Daviess	West Daviess	East Daviess	Subtotal	
8.005 8.006	Existing Treatment Facility						
8.007 8.008	Total Costs	\$3,059,616	+S7.012				
8.009	District Responsibility						
8.010	Percent		13.56%	11.05%	3.39%		+S2.017
8.011 8.012 8.013	Amount		\$414,884	\$338,088	\$103,721	\$856,693	@ROUND(S8.007*S8.010,0)
8.014							
8.015 8.016	Total Costs	\$2,604,421	+S7.025				
8.017	District Responsibility		10.750/	0.050/	F 000/	00.000/	CO 054
8.018 8.019	Percent Amount		12.75% \$332,064	8.25% \$214,865	5.36% \$139,597	\$686.526	+S2.054 @ROUND(S8.015*S8.018,0)
8.020 8.021			φ332,004	φ214,003	φ139,397	φ000,320	@hOUND(36.013 36.016,0)
	Transmission Facilities						
8.023	Total Costs	\$1,177,485	+S7.036				
8.024							
8.025	District Responsibility						
8.026	Percent		17.32%	11.38%	7.27%		+S2.026
8.027	Amount		\$203,940	\$133,998	\$85,603	\$423,541	@ROUND(S8.023*S8.026,0)
8.028							
8.029							
8.030		44 400 700	07.000				
8.031	Total Costs	\$1,163,782	+S7.039				
8.032	Division 1979						
8.033	District Responsibility		45 740/	40.070/	7.000/	00.070/	00.000
8.034	Percent		15.74%	10.07%	7.26%		
8.035	Amount		\$183,179	\$117,193	\$84,491	\$384,863	@ROUND(S8.031*S8.034,0)
8.036 8.037							
8.038	Total Prior Year True-Up Adjustment		\$0	\$0	\$0	\$0	
8.039	Unrecovered True-Up Charges		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
8.040	True-Up Adjustment This Period		\$0 \$0	\$0 \$0	\$0	\$0 \$0	
8.041	True-op Adjustment This Fenod		ΨΟ	ΨΟ	ΨΟ	ΨΟ	
	Total Charges to Districts for FY 2018		\$1,134,067	\$804,144	\$413 412	\$2,351,623	+\$8.011+\$8.019+\$8.027+\$8.035+\$8.038
8.043	Total Gharges to Districts for 1 1 2010		ψ1,104,007	ψου-, ι	ψ+10,+12	Ψ2,001,020	+00.011+00.013+00.021+00.000+00.000
8.044							
	Effective Unit Charge						
8.046	Existing Treatment Facility		\$0.605	\$0.770	\$0.327	\$0.594	@ROUND(+S8.011/(1000*S9.008),3)
8.047	New Treatment Facility		\$0.484	\$0.489	\$0.440	\$0.476	@ROUND(+S8.019/(1000*S9.008),3)
8.048	Transmission Facilities		\$0.297	\$0.305	\$0.270	\$0.294	@ROUND(+S8.027/(1000*S9.008),3)
8.049	Variable Expenses		\$0.267	\$0.267	\$0.267	\$0.267	@ROUND(+S8.035/(1000*S9.008),3)
8.050	Prior Year Trueup		\$0.000	\$0.000	\$0.000	\$0.000	@ROUND(+S8.038/(1000*S9.008),3)
8.051	<u>-</u>						((
8.052			\$1.653	\$1.832	\$1.304	\$1.631	@SUM(S8.044S8.049)
8.053							•

Schedule 9 Exhibit I for FY 2018 Effective Unit Rate

9.025

Owensboro Municipal Utilities ~ Black & Veatch Project: 17656.010

10-1-2018

Analysis: Proforma Charges to Wholesale Customers Fiscal Year Ending May 31, 2018

Line	TRUE-UP CALCULATION						
9.000		Wholesale Customers					
9.001							
9.002			Southeast	West	East		
9.003			Daviess	Daviess	Daviess	Subtotal	
9.004							
9.005 9.006	Sales, FY 1991	Milasi	521	338	151	1,010	+S10.027
9.006	Growth Factor	Mil. gal	1.316	1.299	2.097	1,010	
9.007		Milwel				1 110	\$1.010 through \$1.012
	Sales, FY 2018	Mil. gal	686	439	317	1,442	@ROUND(S9.006*S9.007,0)
9.009	Tatal EV 0010 Charres		¢1 104 007	COO4 144	0440 440	#0.051.000	C0 040
9.010	Total FY 2018 Charges		\$1,134,067	\$804,144	\$413,412	\$2,351,623	+\$8.040
9.011	E#		#4 050	#4 000	04.004	Φ4 004	OBOUND/ 00 040//4000*00 000\ 0\
9.012	Effective unit cost (per 1000 gallons)		\$1.653	\$1.832	\$1.304	\$1.631	@ROUND(+S9.010/(1000*S9.008),3)
9.013	Data Flores and in final flores and an end						
9.014	Rate Floor - set in first fiscal year of		04.440	# 4 040	04 4 40	# 4.400	(D 0tt-)
9.015	operation of New Treatment Facility		\$1.148	\$1.213	\$1.148	\$1.168	(Per Contracts)
9.016	WATER RATES (C. 1) 4 0040			44 000		# 4 00 4	OMAN// OO 040 OO 045)
9.017	WATER RATES effective June 1, 2018		\$1.653	\$1.832	\$1.304	\$1.631	@MAX(+S9.012,+S9.015)
9.018	F" " B . O	// L \ FI	40.505	40.010	40.450		
9.019	Effective Rate Ove	er (Under) Floor	\$0.505	\$0.619	\$0.156		
9.020							
9.021							
9.022	Current Rates (per 1000 gallons) - effec	ctive 6-1-2014	\$1.540	\$1.640	\$1.280		
9.023	Increase (Decrease)		\$0.113	\$0.192	\$0.024		
9.024	Percent Increase (Decrease)		7.3%	11.7%	1.9%		
0.005							

Schedule 10 Exhibit J for FY 2018 District and System Data

Analysis: Proforma Charges to Wholesale Customers

Fiscal Year Ending May 31, 2018 TRUE-UP CALCULATION

Line 10.000 Wholesale Customers 10.001 OMU Total 10.002 Retail OMU Southeast West East Units 10.003 **Daviess Daviess** Daviess Subtotal Customers System 10.004 10.005 Data for Base Year FY 1989 10.006 10.007 Average of 5 Maximum Day Demands (c) 2.330 1.900 0.582 4.812 10.008 Amount (a) mgd 10.009 Allowance for Transmission Losses 2% 2% Estimated 10.010 Amount Adjusted for Losses mgd 2.378 1.939 0.594 4.911 10.011 10.012 For Information Only 10.013 Annual sales 67.08 45.89 21.02 (a) @ROUND(7.48*S10.013,0) 10.014 Annual sales Mil. gal. 343 157 502 10.015 Average Day 1.38 0.94 0.43 +S10.014/365 mad 10.016 Ratio Max to Average Day +S10.008/S10.015 1.69 2.02 1.35 10.017 10.018 Average of System 5 maximum day demands 17 90 10.019 mgd 2% 10.020 Allowance for filter wash water @ROUND(+S10.019*(1-S10.020),2) 10.021 Adj. System 5 Maximum Day Demands (Base year plant usage) mgd 17.54 10.022 10.023 10.024 10.025 Input data for FY 1991 (a) 10.026 Annual Sales Million cf (b) 135.0 399.2 534.2 10.027 Mil. gal. 521 338 151 Annual Sales 1.010 2.986 3.996 10.028 (c) Average of 5 Maximum Day Demands @ROUND(S10.033*S10.027/365,3) 10.029 1.35 mgd 1.95 0.60 10.030 For Information Only 10.031 10.032 Average Day mad 1.427 0.926 0.414 +S10.027/365 10.033 Ratio Max to Average Day 1.37 1.46 1.45 +S10.029/S10.032 1.41 << Ave SE & W 10.034 10.035 Allowance for Transmission Losses 2% 2% Estimated 10.036 10.037 Data Adjusted for Water Losses 10.038 District Data: 10 039 Annual Water Sales Mil. gal. 532 345 154 @ROUND(+S10.027/(1-S10.035),0) 10.040 Average of 5 Maximum Day Demands 1.378 @ROUND(+S10.029/(1-S10.035),3) mgd 1.990 0.612 10.041 10.042 Total System Data: 10.043 Average of 5 Maximum Day Demands 17.26 mgd 10.044 Filter wash water mgd 0.35 @ROUND(0.02*S10.043,2) 10.045 Adj. 5 Max. Day Demands mgd 16.91 +S10.043-S10.044 10.046 10.047 @ROUND(660.9*7.48,0) 10.048 Total treated water Mil. gal. 4,944 (a) Mil. gal. @ROUND(13.1*7.48,0) 10.049 Filter wash water 98 (a) 10.050 Treated water delivered to trans. system Mil. gal. 4,846 +S10.048-S10.049 10.051 10 052 10.053 10.054 (a) Source: OMU staff tabulation dated 8-19-91 (b) Total wholesale less Southeast Daviess and West Daviess. 10.055 May, 1991 Financial Statement (c) Amount per Districts' attorney. 10.056 ratios of the other districts. 10.057 10.058 (d) East Daviess est 5 day max day demand 10.059 FY 1989 Annual Sales Million cf 21.02 << OMU monthly listing of district sales 10.060 FY 1989 Annual Sales Mil. gal. 157.2 @ROUND(S10.059*7.48,1) @ROUND(S10.060/365.3) 10.061 Average day demand mad 0.431 10.062 Estimated Max day ratio 1 35 Est. East Daviess 5 day max day demand (mgd) @ROUND(S10.061*S10.062,3) 10.063 0.582 10.064 10.065 10.066 10.067