

March 8, 2019

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 fiscal year 2019-2020, as per the terms of our contract. 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 \$1.63 per thousand gallons for the fiscal year beginning June 1, 2019.

The ultimate per unit cost to EDCWA is dependent upon annual water usage and the costs contractually allocated to your association. 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,

Kevin D. Frizzell 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	\$1.850 per 1000 gallons	\$1.890 per 1000 gallons	2.16% increase
West Daviess County Water District	\$2.200 per 1000 gallons	\$2.270 per 1000 gallons	3.18% increase
East Daviess County Water Association	\$1.570 per 1000 gallons	\$1.630 per 1000 gallons	3.82% increase

The proposed effective date is June 1, 2019.

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.

Line

3-6-2019

Line		Estimate 1	or FY 2020 Rai	ie				
1.000 1.001 1.002			FY 1991 Amount	FY 1991 Reference	Inflation Factor	Growth Factor	Calculated Growth Factor	FY 2019 Amount
1.003 1.004 1.005	Water System Demands and Usage						28 Years	
1.006 1.007 1.008	System Annual Quantity	Mil. Gal.	4,846	+S10.050	0%	-0.39%	0.896	4,343
1.009	District Annual Quantity							
1.010	Southeast Daviess	Mil. Gal.	532	+S10.039	0%	0.90%	1.284	683
1.011	West Daviess	Mil. Gal.	345	+\$10.039	0%	0.86%	1.272	439
1.012 1.013	East Daviess	Mil. Gal.	154	+S10.039	0%	2.36%	1.922	296
1.014	Maximum Day Quantity							
1.015	Southeast Daviess	mgd	1.990	+S10.040	0%	0.69%	1.212	2.412
1.016	West Daviess	mgd	1.378	+S10.040	0%	0.84%	1.266	1.744
1.017 1.018	East Daviess	mgd	0.612	+S10.040	0%	1.97%	1.727	1.057
1.019 1.020	System Maximum Day Quantity	mgd	16.91	+S10.045	0%	-0.52%	0.865	14.62
1.021 1.022	Operation and Maintenance Expense							
1.023	Transmission and Dist. Expense	\$	269,521	(a)	5.82%	0%	4.872	1,313,009
1.024	Source of Supply Expense	\$	121,068	(a)	7.47%	0%	7.519	910,309
1.025	Existing Treatment Plant Expense							
1.026	Chemicals	\$	198,132	(a)	1.57%	-0.39%	1.388	275,035
1.027	Other	\$	405,493	(a)	3.00%	0%	2.285	926,632
1.028	New Treatment Plant Expense							
1.029	Chemicals	\$	0		n/a	n/a	n/a	198,934
1.030	Other	\$	0		n/a	n/a	n/a	897,968
1.031	Expanded Treatment Plant Expense							
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							
1.035	Electric Power	\$	240,191	(a)	4.04%	-0.39%	2.725	654,518
1.036	Other-Existing Plant	\$	8,840	(a)	8.17%	0%	9.015	79,696
1.037	Other-New Plant	\$	0		n/a	n/a	n/a	67,125
1.038	Other-Expanded Plant	\$	0		n/a	n/a	n/a	0
1.039								
1.040	Administrative Expenses	\$	689,980	(a)	3.44%	0%	2.576	1,777,303
1.041	Customer Accounting & Information	\$	176,825	(a)	5.54%	0%	4.525	800,062
1.042								
1.043	(a) FY 1991 financial statements.		2,110,050					7,900,591
1.044							-	
1.045								
1.046	Debt Service Payments							
1.047	·							
1.048	Existing Plant	\$	487,100					0
1.049	1999 Improvements	\$	0					0
1.050	2003 Improvements	\$	0					312,184
1.051	2009 Improvements	\$	0					203,798
1.052	2014 Improvements	\$	0					231,872
1.053	2015 Improvements	\$	0					221,114
1.054	Cavin Plant	\$	0					590,438
1.055	2018 Improvements	\$	0					939,170
1.056	····p· - · - ···-	*	487,100				-	2,498,576
1.057							=	, ,
1.058								
1.000								

Schedule 2

2.086

(a) Per Contracts.

Exhibit B-1 for FY 2019

Determine District Percentage Responsibility for Costs Analysis: Proforma Charges to Wholesale Customers

Fiscal Year Ending May 31, 2019

Estimate for FY 2020 Rate 2.000 Wholesale Customers 2.001 OMU Total 2.002 Southeast West East Retail OMU 2.003 Units Daviess Subtotal Customers Daviess Daviess System 2.004 2.005 2.006 FY 2019 System Annual Quantity Mil. gal. 4,343 +S1.007 2.007 FY 2019 District Annual Quantity Mil. gal. 683 439 296 +S1.010, +S1.011, +S1.012 2.008 2.009 District Responsibility for Variable Expenses 15.73% 10.11% 6.82% 32.66% @ROUND(+S2.007/S2.006,4) 2.010 2.011 2.012 <u>District Responsibility for Fixed Costs of Existing Facilities</u> 2.013 2.014 FY 1989 District Base Quantity 4.911 2.378 1.939 0.594 +S10.010 mgd 2.015 FY 1989 Plant Usage (Base) 17.54 +S10.021 mgd 2.016 After June 1, 2018? Yes Percentages after June 1, 2018 9 65% 4 09% 27 30% 2 017 13 56% 2 018 District Responsibility for Fixed Costs of Existing Facilities 2.019 13.56% 9.65% 4.09% 27.30% @IF(S2.016=No,ROUND(+S2.014/S2.015,4),ROUND(+S2.018,4) 2.020 2.021 2.022 <u>District Responsibility for Fixed Costs of Existing Transmission Facilities</u> 2.023 2.024 FY 2019 District Maximum Day Quantity 2.412 1.744 1.057 5 213 +S1.015, +S1.016, +S1.017 2.025 FY 2019 System Maximum Day Quantity 14.62 +S1.019 2.026 2.027 District Responsibility for Fixed Costs of Existing Transmission Facilities 2.028 11.93% 7.23% 35.66% @ROUND(+S2.024/S2.025,4) 2.029 2.030 2.031 <u>District Responsibility for Fixed Costs of New Facilities</u> 2.032 2.033 FY 2019 System Maximum Day Quantity 14.62 +S1.019 mgd 2.034 less Base Year Plant Usage 17.54 Contract mgd 2.035 2.036 **New Plant Capacity** mgd 10.00 Input FY 2019 New Plant Usage (2.92)+\$2.033-\$2.034 2.037 mgd FY 2019 New Plant Usage @IF(S2.037<0,0,+S2.037) 2.038 mgd (but not less than zero) 0.00 +S2.036-S2.038 2 039 FY 2019 Reserve Capacity mgd 10.00 2 040 2.041 FY 2019 Maximum Day Quantity 2.412 1 744 1.057 5.213 +S2 024 mgd 2 042 FY 1989 District Base Quantity mgd 2 378 1 939 0.594 4.911 +S10.010 2 043 District Growth Quantity 0.034 (0.195)0.463 +S2.041-S2.042 mgd 2.044 But not less than zero 0.034 0.000 0.463 @IF(S2.043<0,0,+S2.043) mgd 2.045 2.046 District Growth Ratio 1.000 0.000 1.000 @IF(S2.038=0,@IF(S2.044=0,0,1),S2.044/S2.038 2.047 2.048 Ratio District Growth Quantity / New Plant Capacity 2.049 2.050 percent 0.34% 0.00% 4.63% @ROUND(S2.044/S2.036,4) 2.051 2.052 25.00% (a) 2.053 Minimum District Responsibility 12.75% 8.25% 4.00% percent 2.054 2.055 District Responsibility for Fixed Costs of New Facilities 2.056 12.75% 8.25% 4.63% 25.63% @MAX(S2.050,S2.053) Percent 2.057 (a) Per Contracts. 2.058 2.059 2.060 <u>District Responsibility for Fixed Costs of Expanded Facilities</u> 2 061 14.62 +S1.019 2.062 FY 2019 System Maximum Day Quantity mgd 2.063 less Base Year Plant Usage 17.54 Contract mgd 2.064 2.065 **New Plant Capacity** 10.00 mgd Input 2.066 FY 2019 Expanded Plant Usage (2.92)+S2.062-S2.063 mgd 2.067 FY 2019 Expanded Plant Usage mgd (but not less than zero) 0.00 @IF(S2.066<0,0,+S2.066) FY 2019 Reserve Capacity 2.068 mgd 10.00 +S2.065-S2.067 2.069 2.070 1.057 5.213 +S2.024 FY 2019 Maximum Day Quantity 2.412 1.744 mgd 2.071 FY 1989 District Base Quantity mgd 2.378 1.939 0.594 +S10.010 2.072 0.034 District Growth Quantity (0.195)0.463 +S2.070-S2.071 mgd 2.073 But not less than zero 0.034 0.000 0.463 @IF(S2.072<0,0,+S2.072) mgd 2.074 2.075 District Growth Ratio 1.000 0.000 1.000 @IF(S2.067=0,@IF(S2.073=0,0,1),S2.073/S2.067 2.076 2.077 Ratio District Growth Quantity / Expanded Plant Capacity 2.078 0.34% 2.079 percent 0.00% 4.63% @ROUND(S2.073/S2.065,4) Factor 2.080 2.081 2 082 Minimum District Responsibility percent 15 61% 10.94% 7.07% 33.62% (a) 2.083 2.084 District Responsibility for Fixed Costs of Expanded Facilities 15.61 Rate Calculation.xls.xls.07% 2 085 Percent 33.62% @MAX(S2.079,S2.082)

Schedule 3 Exhibit C for FY 2019 Transmission O&M Expense

3.023

Owensboro Municipal Utilities ~ Black & Veatch Project: 17656.010

3-6-2019

Analysis: Proforma Charges to Wholesale Customers Fiscal Year Ending May 31, 2019 Estimate for FY 2020 Rate

Line 3.000 3.001 3.002 FY 2019 Annual Transmission & Distribution Expense \$1,313,009 +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) 6,869,294 3.007 3.008 Transmission mains (8 inch & over) 5,295,022 3.009 3.010 Total 12,164,316 3.011 3.012 43.53% Transmission portion 3.013 3.014 Calculated Transmission O&M Expense \$571,553 @ROUND(S3.002*S3.012,0) 3.015 3.016 \$741,456 +S3.002-S3.014 Net Distribution O&M Expense 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.

Schedule 4 Exhibit D for FY 2019 Water Supply & Treatment O&M Expense

Analysis: Proforma Charges to Wholesale Customers Fiscal Year Ending May 31, 2019

Line		Estimate for	FY 2020 Rate
4.000		FY 2019	
4.001			
4.002		\$	
4.003	0 (0 5	040.000	.04.004
	Source of Supply Expense	910,309	+S1.024
4.005	Water Teacher and		
	Water Treatment		
4.007	Existing Plant Chemicals	075 005	.04.000
4.008			+S1.026
4.009 4.010	Other	926,632	+\$1.027
4.010	New Plant		
4.011		100 024	+S1.029
4.012	Other	897,968	
4.013	Other	097,900	+31.030
4.015	Expanded Plant		
4.016	Chemicals	0	+S1.032
4.017	Other	0	+\$1.033
4.018	Outer	O	101.000
	Pumping Expense		
4.020	Electric Power	654 518	+S1.035
4.021		79,696	
4.022	Other-New Plant	67,125	
4.023	Other-Expanded Plant	0	+S1.038
4.024	•		
4.025	Variable Expenses		
4.026	Electric Power	654,518	+S4.020
4.027	Chemicals-Existing Plant	275,035	+S4.008
4.028	Chemicals-New and Expanded Plant	198,934	+S4.012
4.029	Total Variable Expenses	1,128,487	@SUM(S4.026S4.028)
4.030			
4.031			
4.032			
4.033			

Schedule 5 Exhibit E for FY 2019 Allocation of Revenue Bond Debt Service

Line	Es		FY 2020 Rat	
5.000			FY 2019	
5.001				
5.002	5 · C · D · · · D · · ·		\$	
5.003	Existing Revenue Bonds Annual P & I		0	+S1.048
5.005	Ailliail Ci		O	.01.040
5.006	Allocation - Existing Revenue Bonds	(a)		
5.007	Water Supply & Treatment	66.28%	0	@ROUND(\$5.004*\$5.007,0)
5.008 5.009	Transmission Mains Total	33.72% 100.00%	0	@ROUND(\$5.004*\$5.008,0) +\$5.007+\$5.008
5.010	iotai	100.0070	O	100.007 100.000
	New Revenue Bonds			
5.012	Debt Service on Improvements - 1999 Bonds			0.4.0.40
5.013 5.014	Annual P & I Debt Service on Improvements - 2003 Bonds		0	+S1.049
5.015	Annual P & I		312,184	+S1.050
5.016	Debt Service on Improvements - 2009 Bonds		,	
5.017	Annual P & I		203,798	+S1.051
5.018 5.019	Debt Service on Improvements - 2014 Bonds Annual P & I		231 872	+\$1.052
5.020	Debt Service on Improvements - 2015 Bonds		201,072	101.002
5.021	Annual P & I		221,114	+S1.053
5.022	Debt Service on Cavin Project		500 100	0.4.05.4
5.023 5.024	Annual P & I Debt Service on Improvements - 2018 Bonds		590,438	+S1.054
5.025	Annual P & I		939,170	+S1.055
5.026				
5.027	Allocation - 1999 Improvements	(b)		ODOLUJD (05.010405.000.0)
5.028 5.029	Water Supply & Treatment Transmission Mains	42.25% 57.75%	0	• ,
5.030	Total	100.00%	0	+S5.028+S5.029
5.031				
5.032	Allocation - 2003 Improvements	(b)		ODOLUND(05.045+05.000.0)
5.033 5.034	Water Supply & Treatment Transmission Mains	47.74% 52.26%	149,037 163,147	@ROUND(\$5.015*\$5.033,0) @ROUND(\$5.015*\$5.034,0)
5.035	Total	100.00%	312,184	+S5.033+S5.034
5.036			,	
5.037	Allocation - 2009 Improvements	(c)	440.040	ODOLIND(05.047*05.000.0)
5.038 5.039	Water Supply & Treatment Transmission Mains	58.51% 4.74%	119,243 9,660	• ,
5.040	Cavin Plant	13.68%	27,880	
5.041	Distribution/General Plant	23.07%	47,016	• ,
5.042	Total	100.00%	203,799	+\$5.038+\$5.039+\$5.040+\$5.041
5.043 5.044	Allocation - 2014 Improvements	(d)		
5.045	Water Supply & Treatment	27.26%	63,208	@ROUND(S5.019*S5.045,0)
5.046	Transmission Mains	26.53%	61,516	@ROUND(S5.019*S5.046,0)
5.047	Cavin Plant	11.89%	27,570	• ,
5.048 5.049	Distribution/General Plant Total	34.32% 100.00%	79,579 231,873	• ,
5.050	. 500	100.0070	20.,0.0	30.0.0
5.051	Allocation - 2015 Improvements	(e)		
5.052	Water Supply & Treatment	44.00%	97,290	@ROUND(\$5.021*\$5.052,0)
5.053 5.054	Cavin Plant Expanded Plant	0.00% 56.00%	0 123,824	@ROUND(S5.021*S5.053,0) @ROUND(S5.021*S5.054,0)
5.055	Total	100.00%	221,114	+\$5.052+\$5.053+\$5.054
5.056	All 11 00404	(6)		
5.057 5.058	Allocation - 2018 Improvements Water Supply & Treatment	(f) 6.13%	57,571	@ROUND(S5.025*S5.058,0)
5.059	Transmission Mains	2.79%	26,203	@ROUND(S5.025*S5.059,0)
5.060	Cavin Plant	0.00%	0	@ROUND(S5.025*S5.060,0)
5.061	Expanded Plant	88.93%	835,204	
5.062 5.063	Distribution/General Plant Total	2.15% 100.00%	20,192 939,170	@ROUND(\$5.025*\$5.062,0) +\$5.058+\$5.059+\$5.060+\$5.061+\$5.062
5.064	Total	100.0070	000,170	30.000 30.000 30.000 30.001
	Debt Service Summary			
5.066	Existing Treatment Facility		486,349	+\$5.007+\$5.028+\$5.033+\$5.038+\$5.045+\$5.052+\$5.058
5.067 5.068	New Treatment Facility Transmission Facilities		645,888 260,526	+\$5.023+\$5.040+\$5.047+\$5.053+\$5.060 +\$5.008+\$5.029+\$5.034+\$5.039+\$5.046+\$5.059
5.069	Expanded Treatment Facility		959,028	+S5.054+S5.061
5.070	Distribution/General Plant	-	146,787	
5.071	(a) Exhibit E. Contract		2,498,578	+S5.066+S5.067+S5.068+S5.069+S5.070
5.072 5.073	(a) Exhibit E, Contract(b) Based on dollars spent on improvements,	per Water (Construction	Fund schedule.
5.074	(c) Based on dollars spent on improvements,			
5.075	(d) Based on estimated dollars to be spent on			
5.076 5.077	(e) Based on estimated dollars to be spent on(f) Based on estimated dollars to be spent on			
5.011	(.) Bassa on commuted donars to be spent on	p	, poi vvale	

Schedule 6 Exhibit F for FY 2019 Allocation of Admin. and General Expenses

Line	Estimate for FY 2020 Rate									
6.000		FY 2019								
6.001										
6.002 6.003		\$								
	Administrative and General Expenses	1.777.303	+S1.040							
6.005	Administrative and General Expenses	1,777,505	131.040							
	Basis of Allocation = Supervised Expenses (b)									
6.007	Existing Treatment Facility	1,916,637	+S4.004+S4.009+S4.021							
6.008	,	, ,								
6.009	New Treatment Facility	965,093	+S4.013+S4.022							
6.010										
6.011	Expanded Treatment Facility	0	+S4.017+S4.023							
6.012										
6.013	Transmission System	571,553	+\$3.014							
6.014	D: 1.7. / 0. 1	744.450	.00.040							
6.015 6.016	Distribution System	741,456	+\$3.016							
6.017	Customer Accounting & Information	800,062	+S1.041							
6.018	Customer Accounting & Information	000,002	+31.041							
6.019	Total Above	4,994,801	@SUM(S6.007S6.017)							
6.020	10141718010	1,001,001	@som(es.ser.ses.srr)							
6.021	Allocation Of Admin. & Gen. Expense									
6.022	Existing Treatment Facility	681,998	@ROUND(+S6.004*S6.007/S6.019,0)							
6.023										
6.024	New Treatment Facility	343,410	@ROUND(+S6.004*S6.009/S6.019,0)							
6.025										
6.026	Expanded Treatment Facility	0	@ROUND(+S6.004*S6.011/S6.019,0)							
6.027										
6.028	Transmission System	203,376	@ROUND(+S6.004*S6.013/S6.019,0)							
6.029	Distribution Contons	000 000	@DOLIND(: CC 004*CC 045/CC 040 0)							
6.030 6.031	Distribution System	263,833	@ROUND(+S6.004*S6.015/S6.019,0)							
6.032	Customer Accounting & Information	284,686	@ROUND(+S6.004*S6.017/S6.019,0)							
6.033	Oustonier Accounting & Information	204,000	(E10014D(100.004 00.017/00.013,0)							
6.034	Total Above	1,777,303	@SUM(S6.022S6.032)							
6.035		1,111,000	©()							
6.036	(b) Excludes expenses which vary with the qua	antity of water produced.								

Analysis: Proforma Charges to Wholesale Customers Fiscal Year Ending May 31, 2019

Line		Year Ending May : ite for FY 2020 Rat	
7.000		FY 2019	
7.001			
7.002	Eviating Treatment Facility Fixed Costs	\$	
7.004	Existing Treatment Facility Fixed Costs Debt Service	486,349	+\$5.066
7.005 7.006 7.007	O&M Expense	1,916,637	+\$4.004+\$4.009+\$4.021
7.007 7.008 7.009	Replacements & Improvements	140,010	+\$7.057
7.009 7.010 7.011	Admin. & General Expense	681,998	+\$6.022
7.011 7.012 7.013	Total Existing Treatment Facility Fixed Costs	3,224,994	@SUM(S7.004S7.010)
7.014	New Treatment Facility Fixed Costs		
7.015	New Treatment Facility Fixed Costs		
7.017 7.018	Debt Service	645,888	+S5.067
7.019 7.020	O&M Expense	965,093	+\$4.013+\$4.022
7.021 7.022	Replacements & Improvements	312,721	+\$7.061
7.023 7.024	Admin. & General Expense	343,410	+\$6.024
7.025	Total New Treatment Facility Fixed Costs	2,267,113	@SUM(S7.017S7.023)
7.026 7.027	Transmission Facility Fixed Costs		
7.028	Debt Service	260,526	+S5.068
7.029	O&M Expense	571,553	+\$3.014
7.031 7.032	Replacements & Improvements	233,374	+\$7.065
7.033	Admin. & General Expense	203,376	+\$6.028
7.035	Total Transmission Facility Fixed Costs	1,268,829	@SUM(S7.028S7.034)
	Expanded Treatment Facility Fixed Costs		
7.039 7.040	Debt Service	959,028	+S5.069
7.041 7.042	O&M Expense	0	+\$4.017+\$4.023
7.043 7.044	Replacements & Improvements	0	+\$7.069
7.045 7.046	Admin. & General Expense	0	+\$6.026
7.047 7.048	Total Expanded Treatment Facility Fixed Costs	959,028	@SUM(S7.040S7.046)
7.049	Variable Expenses		
7.051 7.052	Total Amount	1,128,487	+\$4.029
	Plant Investment as of May 31, 2018:		
7.054	Existing Treatment Facilities		
7.055	Existing/Additions	(a) 9,588,933	1.25% 119,862
7.056 7.057	Cavin Project Improvements	(a) <u>1,611,825</u> 11,200,758	1.25% <u>20,148</u> 140,010
7.058	New Treatment Facilities	,200,. 00	1.0,0.0
7.059	Additions	(a) 1,800,161	1.25% 22,502
7.060 7.061	Cavin Project Improvements	(a) <u>23,217,545</u> 25,017,706	1.25% <u>290,219</u> 312,721
7.062	Transmission Facilities	, , ,	- ,
7.063	Existing/Additions	(a) 16,214,463	1.25% 202,681
7.064 7.065	Cavin Project Improvements	(a) <u>2,455,475</u> 18,669,938	1.25% <u>30,693</u> 233,374
7.066	Expanded Treatment Facilities	10,003,300	200,014
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%	6 of Plant Investmen	nt
7.071 7.072 7.073	excluding land. Distribution Plant and General Plan Water District cost allocations.		

Schedule 8 Exhibit H for FY 2019 Development of Charges to Districts

Line		Estimate for	r FY 2020 Rat	е			
8.000			Whol	esale Custon	ners		
8.001		Total					
8.002		System	Southeast	West	East	0.1	
8.003		Costs	Daviess	Daviess	Daviess	Subtotal	
8.004							
8.005	Existing Treatment Facility						
8.007	Total Costs	\$3,224,994	+\$7.012				
8.008	Total Goots	ψ0,ZZ-1,00-1	.07.012				
8.009	District Responsibility						
8.010	Percent		13.56%	9.65%	4.09%	27.30%	+S2.019
8.011	Amount		\$437,309	\$311,212	\$131,902	\$880,423	@ROUND(S8.007*S8.010,0)
8.012							
8.013							
	New Treatment Facility						
8.015	Total Costs	\$2,267,113	+S7.025				
8.016	D: 1: 1 D						
8.017 8.018	District Responsibility		10.750/	8.25%	4 620/	25 620/	182.056
8.019	Percent Amount		12.75% \$289,057	0.25% \$187,037	4.63% \$104,967	\$581,061	+S2.056 @ROUND(S8.015*S8.018,0)
8.020	Amount		\$209,007	ψ107,037	ψ104,907	ψ301,001	(@INOOND(30.013 30.010,0)
8.021							
	Transmission Facilities						
8.023	Total Costs	\$1,268,829	+S7.036				
8.024							
8.025	District Responsibility						
8.026	Percent		16.50%	11.93%	7.23%		+S2.028
8.027	Amount		\$209,357	\$151,371	\$91,736	\$452,464	@ROUND(S8.023*S8.026,0)
8.028							
8.029	Evenended Treatment Facility						
8.031	Expanded Treatment Facility Total Costs	\$959.028	+\$7.048				
8.032	Total Costs	ψ959,020	137.040				
8.033	District Responsibility						
8.034	Percent		15.61%	10.94%	7.07%	33.62%	+S2.085
8.035	Amount		\$149,704	\$104,918	\$67,803	\$322,425	@ROUND(S8.031*S8.034,0)
8.036							
8.037							
	Variable Expenses						
8.039	Total Costs	\$1,128,487	+S7.051				
8.040 8.041	District Posponsibility						
8.042	District Responsibility Percent		15.73%	10.11%	6.82%	32.66%	+S2.009
8.043	Amount		\$177,511	\$114,090	\$76,963	\$368,564	@ROUND(S8.039*S8.042,0)
8.044	, unount		Ψ177,011	Ψ114,000	ψ1 0,000	ψοσο,σσ-ι	(E110 5115 (50.000 50.012,0)
8.045			SEDC	WDC	EDC		
8.046	Total Prior Year True-Up Adjustment		(\$71,343)	\$110,698	(\$117,156)	(\$77,801)	
	Unrecovered True-Up Charges		\$71,343	\$0	\$117,156	\$188,499	
8.048	True-Up Adjustment This Period		\$0	\$110,698	\$0	\$110,698	
8.049	T. 1.01		** ***	****	A 4=0 0=4	**	00.044 00.040 00.007 00.007 00.040 00.040
	Total Charges to Districts for FY 2019		\$1,262,938	\$979,326	\$473,371	\$2,715,635	+\$8.011+\$8.019+\$8.027+\$8.035+\$8.043+\$8.048
8.051 8.052							
	Effective Unit Charge		SEDC	WDC	EDC		
8.054	Existing Treatment Facility		\$0.654	\$0.722	\$0.455	\$0.633	@ROUND(+S8.011/(1000*S9.008),3)
8.055	New Treatment Facility		\$0.432	\$0.434	\$0.362	\$0.418	@ROUND(+S8.019/(1000*S9.008),3)
8.056	Transmission Facilities		\$0.313	\$0.351	\$0.316	\$0.326	@ROUND(+S8.027/(1000*S9.008),3)
8.057	Expanded Treatment Facility		\$0.224	\$0.243	\$0.234	\$0.232	@ROUND(+S8.035/(1000*S9.008),3)
8.058	Variable Expenses		\$0.265	\$0.265	\$0.265	\$0.265	@ROUND(+S8.043/(1000*S9.008),3)
8.059	Prior Year Trueup		\$0.000	\$0.257	\$0.000	\$0.080	@ROUND(+S8.048/(1000*S9.008),3)
8.060							
8.061	w/ true up		\$1.888	\$2.272	\$1.632	\$1.954	@SUM(S8.054S8.059)
8.062	w/o true up		\$1.888	\$2.015	\$1.632		

Line		Estimate for	r F Y 2020 Rat	е			
9.000			Who	lesale Custor	ners		
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	+\$10.027
9.007	Growth Factor		1.284	1.272	1.922		S1.010 through S1.012
9.008	Sales, FY 2019	Mil. gal	669	431	290	1,390	@ROUND(S9.006*S9.007,0)
9.009							
9.010	Total FY 2019 Charges		\$1,262,938	\$979,326	\$473,371	\$2,715,635	+S8.050
9.011							
9.012	Effective unit cost (per 1000 gallons)		\$1.888	\$2.272	\$1.632	\$1.954	@ROUND(+S9.010/(1000*S9.008),3)
9.013							
9.014	Rate Floor - set in first fiscal year of						
9.015	operation of New Treatment Facility		\$1.148	\$1.213	\$1.148	\$1.168	(Per Contracts)
9.016							
9.017	WATER RATES effective June 1, 2019		\$1.888	\$2.272	\$1.632	\$1.954	@MAX(+S9.012,+S9.015)
9.018							
9.019	Effective Rate Ov	er (Under) Floor	\$0.740	\$1.059	\$0.484		
9.020							
9.021							
9.022	Current Rates (per 1000 gallons) - effe	ective 12-1-18	\$1.850	\$2.200	\$1.570		
9.023	Increase (Decrease)		\$0.038	\$0.072	\$0.062		
9.024	Percent Increase (Decrease)		2.1%	3.3%	3.9%		

Whole-set Whole-set Whole-set Whole-set Whole-set Southeast West East Refault OMU	Line		Estimate for	FY 2020 Rat	te						
10,003				Who	lesale Custo	mers					
1000				Coutboost	\\/oct		Foot				
10006 Date Prises Vear FY 1989 10006 Verrigon of Statemur Day Demands			Units					Subtotal			
Data for Place Year PY 1989 Data			Office	Davicss	Davicss	'	Davicss	Oubtotal	Oustomers	Cystein	
10006	10.005	Data for Base Year FY 1989									
1,000		Average of 5 Maximum Day Demands				(c)					
			mgd	2.330	1.900	. ,	0.582	4.812			
10.012				2%	2%		2%	Estimated			
10.012		Amount Adjusted for Losses	mgd	2.378	1.939		0.594	4.911			
10.014		For Information Code									
10.014			Mil of	67.08	45.80		21.02	(2)			
10.016									48*\$10.013.0)		
1.69 2.02 1.35 +\$10.008/\$10.015											
10.018			Ü								
10.012											
10.020											
10 10 10 10 10 10 10 10			nds						mgd		
10.022			ase vear plant	neade)					mad		
10,023		Auj. System 5 Maximum Day Demands (D	ase year plant	usage)					mgu	17.54	@NOOND(1310.019 (1-310.020),2)
10026											
10.026	10.024										
10.027 Annual Sales Mil. gal. 521 338 151 1,010 2,986 3,996											
10028				=0.4		(b)					
10.029		Annual Sales	Mil. gal.	521	338	(0)	151	1,010	2,986	3,996	
10.030		Average of 5 Maximum Day Demands	mad	1 95	1.35	(C)	0.60	@ROUND(S	\$10 033*\$10 027	7365 3)	
10.031 For Information Only		Average of 5 Maximum Day Demands	iligu	1.55	1.00		0.00	@1100110	710.000 010.027	7000,0)	
1.37 1.46 1.45 +\$10.029/\$10.032 1.41 << Ave SE & W		For Information Only									
10.034 10.035 10.036 10.037 Data Adjusted for Water Losses 10.038 District Data: 10.039 Annual Water Sales Mil. gal. 1.990 1.378 0.612 ROUND(+\$10.027/(1-\$10.035),0) Average of 5 Maximum Day Demands mgd 1.990 1.378 0.612 ROUND(+\$10.029/(1-\$10.035),3) 1.041 1.041 1.041 1.041 1.042 Total System Data: 1.043 Average of 5 Maximum Day Demands mgd 1.990 1.378 0.612 ROUND(+\$10.029/(1-\$10.035),3) 1.044 Riter wash water 1.045 Riter wash water 1.046 1.046 1.046 1.047 1.048 Total treated water 1.048 Total treated water 1.049 Total treated water delivered to trans. system 1.049 1.049 Interest of the other districts 1.049 Interest of the other districts 1.040 Interest of the other districts ales 1.055 May, 1991 Financial Statement 1.055 May, 1991 Financial Statement 1.055 Round Round Round Round 1.056 1.057 1.058 Round		Average Day	mgd	1.427	0.926		0.414	+S10.027/36	35		
10.035		Ratio Max to Average Day		1.37	1.46		1.45	+S10.029/S1	10.032	1.41	<< Ave SE & W
10.036		Allerman for Transmississ I according		20/	00/		20/	F-4:41			
10.037 Data Adjusted for Water Losses 10.038 District Data: 1.009		Allowance for Transmission Losses		2%	2%		2%	Estimated			
10.038 District Data:		Data Adjusted for Water Losses									
1.990 1.378 0.612 @ROUND(+\$10.029/(1-\$10.035),3) 1.0041 1.0042 Total System Data: 1.0043 Average of 5 Maximum Day Demands 1.0044 Filter wash water 1.0045 Adj. 5 Max. Day Demands 1.0046 10.046 1.0047 1.0048 Total treated water 1.0049 Filter wash water 1.0050 Treated water delivered to trans. system 1.0051 1.0055 1.0055 1.0055 May, 1991 Financial Statement 1.0056 1.0059 FY 1989 Annual Sales Mil. gal. 1.990 1.378 0.612 @ROUND(\$10.061*\$10.062,3) 1.0062 Estimated Max day ratio 1.0064 1.0065 1.0065 1.0066 1											
10.041 10.042 Total System Data: 10.043	10.039	Annual Water Sales	Mil. gal.	532	345		154	@ROUND(+	S10.027/(1-S10	.035),0)	
10.042 Total System Data:		Average of 5 Maximum Day Demands	mgd	1.990	1.378		0.612	@ROUND(+	·S10.029/(1-S10	.035),3)	
10.043		Total Contant Date:									
10.044 Filter wash water Adj. 5 Max. Day Demands 10.046 10.047 10.048 Total treated water 10.049 Filter wash water 10.050 Treated water delivered to trans. system 10.051 10.051 10.052 10.053 10.054 10.055 10.055 10.055 10.056 10.057 10.058 (d) East Daviess est 5 day max day demand 10.059 FY 1989 Annual Sales Mil. gal. 157.2 (ROUND(S10.059*7.48,1)) 10.060 FY 1989 Annual Sales Mil. gal. 157.2 (ROUND(S10.059*7.48,1)) 10.061 Average day demand mgd 10.062 Estimated Max day ratio 10.063 Est. East Daviess 5 day max day demand (mgd) 10.064 10.065 10.066 10.066									mad	17 26	(a)
10.045		,							-		
10.047 10.048 Total treated water 10.049 Filter wash water 10.050 Treated water delivered to trans. system 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. ratios of the other districts. 10.057 10.058 (d) East Daviess est 5 day max day demand 10.059 FY 1989 Annual Sales Mill. gal. 157.2 @ROUND(S10.050*7*48,1) 10.060 FY 1989 Annual Sales Mill. gal. 157.2 @ROUND(S10.050*7*48,1) 10.061 Average day demand mgd 0.431 10.062 Estimated Max day ratio 1.35 10.065 10.066 10.066											
10.048 Total treated water 10.049 Filter wash water 10.050 Treated water delivered to trans. system 10.051 10.052 10.053 10.054 (a) Source: OMU staff tabulation dated 8-19-91 10.055 May, 1991 Financial Statement 10.056 (d) East Daviess est 5 day max day demand 10.057 10.058 (d) East Daviess est 5 day max day demand 10.059 FY 1989 Annual Sales Mill. gal. 10.060 FY 1989 Annual Sales Mil. gal. 10.061 Average day demand mgd 10.063 Est. East Daviess 5 day max day demand (mgd) 10.064 (a) Source: OMU staff tabulation dated 8-19-91 (b) Total wholesale less Southeast Daviess and West Daviess. (c) Amount per Districts' attorney. ratios of the other districts. (c) Amount per Districts' attorney. ratios of the other districts. (d) East Daviess est 5 day max day demand 10.059 FY 1989 Annual Sales Million of 21.02 (C) OMU monthly listing of district sales 10.060 FY 1989 Annual Sales Mil. gal. 10.061 Average day demand mgd 0.431 (C)											
10.049 Filter wash water Treated water delivered to trans. system (a) Mil. gal. 98 @ROUND(13.1*7.48,0) Mil. gal. 4,846 +\$10.048-\$10.049 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 Mil. gal. 157.2 @ROUND(\$10.059*7.48,1) 10.061 Average day demand mgd 0.431 @ROUND(\$10.060/365,3) 10.062 Estimated Max day ratio 1.35 10.065 10.066 10.066 10.066								, ,			O D O I IV D (000 047 40 0)
10.050 Treated water delivered to trans. system Mil. gal. 4,846 +\$10.048-\$10.049 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 of 21.02 << OMU monthly listing of district sales 10.060 FY 1989 Annual Sales Mil. gal. 157.2 @ROUND(\$10.059*7.48,1) 10.061 Average day demand mgd 0.431 @ROUND(\$10.0695*7.48,1) 10.062 Estimated Max day ratio 1.35 10.063 Est. East Daviess 5 day max day demand (mgd) 10.064 10.065 10.066											
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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 Mill. gal. 157.2 @ROUND(S10.059*7.48,1) 10.061 Average day demand mgd 0.431 @ROUND(S10.060/365,3) 10.062 Estimated Max day ratio 1.35 10.063 Est. East Daviess 5 day max day demand (mgd) 10.064 10.065 10.066		Troutou Maior domerou to trailer byetem							····· 9a	.,0.0	5 10.0 10 5 10.0 10
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 ratios of the other districts. 10.058 (d) East Daviess est 5 day max day demand 10.059 FY 1989 Annual Sales Mill. gal. 10.060 FY 1989 Annual Sales Mil. gal. 10.061 Average day demand mgd 0.431 @ROUND(S10.059*7.48,1) 10.062 Estimated Max day ratio 1.35 10.063 Est. East Daviess 5 day max day demand (mgd) 10.064 10.065 10.066											
10.055 May, 1991 Financial Statement (c) Amount per Districts' attorney. 10.056 ratios of the other districts. 10.057 ratios of the other districts. 10.058 (d) East Daviess est 5 day max day demand 10.059 FY 1989 Annual Sales Mill. gal. 157.2 @ROUND(S10.059*7.48,1) 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) 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) 10.065 10.066											
10.056 10.057 10.058 (d) East Daviess est 5 day max day demand 10.059 FY 1989 Annual Sales Million of 21.02 << OMU monthly listing of 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) 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			9-91		` '				ess and West Da	aviess.	
10.057 10.058 (d) East Daviess est 5 day max day demand 10.059 FY 1989 Annual Sales Mill. gal. 157.2 @ROUND(S10.059*7.48,1) 10.061 Average day demand mgd 0.431 @ROUND(S10.060/365,3) 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		May, 1991 Financial Statement									
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					181103 01 1	iic oui	ici distric				
10.059 FY 1989 Annual Sales Million cf 21.02 << OMU monthly listing of district sales		(d) East Daviess est 5 day max day demand									
10.061 Average day demand mgd 0.431 @ROUND(S10.060/365,3) 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	10.059	FY 1989 Annual Sales							;		
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											
10.063 Est. East Daviess 5 day max day demand (mgd) 0.582 @ROUND(S10.061*S10.062,3) 10.064 10.065 10.066			mgd		@ROUND	(510.0	J6U/365,3	3)			
10.064 10.065 10.066			(mad)		@ROI IND	(S10 (061*S10	062 3)			
10.065 10.066		Lot. Last Davious o day max day demand	(···ɡч)	0.002	w. (0014D)	, 5 , 0.0		552,01			
10.066											
10.067	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 I	Date	3,633,000	3,637,481		\$4,653,239	\$4,536,083	\$117,156

RateHistory.xls.xls 03/06/2019

Schedule 1 Exhibit B for FY 2018 Billing Determinants

Line

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

1.000 1.001 1.002 1.003			FY 1991 Amount	FY 1991 Reference	Inflation Factor	Growth Factor	Calculated Growth Factor	FY 2018 Amount
1.004	Water System Demands and Usage						27 Years	
1.006 1.007 1.008	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	+S10.039	0%	1.02%	1.316	700
1.010	West Daviess	Mil. Gal.	345	+S10.039	0%	0.97%	1.299	448
1.012	East Daviess	Mil. Gal.	154	+S10.039	0%	2.78%	2.097	323
1.013	Manianum Day Overstitu							
1.014	, ,		1 000	010.040	00/	1 100/	1.054	0.004
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	East Daviess	mgd	0.612	+S10.040	0%	2.30%	1.846	1.130
1.018	Contain Marianan Day Constitu		10.01	010.045	00/	0.010/	0.000	45.55
	System Maximum Day Quantity	mgd	16.91	+S10.045	0%	-0.31%	0.920	15.55
1.020	O							
1.021	Operation and Maintenance Expense							
1.022	Transmission and Dist Frances	ф	000 501	(-)	F FC0/	00/	4.040	1 100 000
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		100 100	(-)	4.070/	0.000/	4 005	000 554
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	•			,	,	,	010017
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	Customer Accounting & Information	\$	176,825	(a)	5.70%	0%	4.469	790,278
1.038								
1.039	(a) FY 1991 financial statements.		2,110,050	•			·-	7,296,315
1.040							-	
1.041								
1.042	Debt Service Payments							
1.043	<u> </u>							
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	Jann Flant	Ψ	487,100	•			-	2,121,691
			407,100	ı			=	١٤١,٥٦١
1.052								
1.053								

Line

Schedule 2 Exhibit B-1 for FY 2018

Determine District Percentage Responsibility for Costs

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

2.000			Wholesale Customers						
2.001 2.002 2.003		Units	Southeast Daviess	West Daviess	East Daviess	Subtotal	OMU Retail Customers	Total OMU System	
2.004 2.005								-,	
2.006 2.007	FY 2018 System Annual Quantity FY 2018 District Annual Quantity	Mil. gal. Mil. gal.	700	448	323	1,471	2,977 +S1.010, +S1	, ,	+S1.007 12
2.008 2.009 2.010	District Responsibility for Variable Expense	es	15.74%	10.07%	7.26%	33.07%	@ROUND(+S	\$2.007/S2.00	06,4)
2.011 2.012 2.013	<u>District Responsibility for Fixed Costs of Existin</u>	g Facilities							
2.014 2.015	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(+S	S2.014/S2.0	15,4)
	District Responsibility for Fixed Costs of Existin	g Transmission	<u>Facilities</u>						
2.021 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	+\$1.015, +\$1		17 +S1.019
2.025 2.026 2.027	District Responsibility for Fixed Costs of Ex Percent	isting Transmis	ssion Facilities 17.32%	11.38%	7.27%	35.97%	@ROUND(+S	S2.022/S2.02	23,4)
2.028 2.029 2.030	District Responsibility for Fixed Costs of New F	acilities							
2.030 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	New Plant Capacity FY 2018 New Plant Usage FY 2018 New Plant Usage	mgd mgd mgd	(but not less	than zero)				10.00 (1.99) 0.00	Input +S2.031-S2.032 @IF(S2.035<0,0,+S2.035)
2.037 2.038	FY 2018 Reserve Capacity	mgd	(but not icss	11411 2010)				10.00	+S2.034-S2.036
2.039 2.040 2.041 2.042	FY 2018 Maximum Day Quantity FY 1989 District Base Quantity District Growth Quantity But not less than zero	mgd mgd mgd mgd	2.694 2.378 0.316 0.316	1.769 1.939 (0.170) 0.000	1.130 0.594 0.536 0.536	5.593 4.911	+\$2.022 +\$10.010 +\$2.039-\$2.0 @IF(\$2.041<)
2.043 2.044 2.045	District Growth Ratio		1.000	0.000	1.000		@IF(S2.036=0),@IF(S2.04	42=0,0,1),S2.042/S2.036
2.045 2.046 2.047	Ratio District Growth Quantity / New Plant	Capacity							
2.048 2.049 2.050	Factor	percent	3.16%	0.00%	5.36%		@ROUND(S2	2.042/S2.034	4,4)
2.050 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 No Percent (a) Per Contracts.	ew Facilities	12.75%	8.25%	5.36%	26.36%	@MAX(S2.04	8,S2.051)	

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

Line

Owensboro Municipal Utilities ~ Black & Veatch Project: 17656.010

3-6-2018

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

3.009 3.010 Total 12,155,682 3.011 3.012 Transmission portion 43.55%

3.012 Transmission portion 43.55% 3.013

3.014 Calculated Transmission O&M Expense \$506,077 @ROUND(S3.002*S3.012,0) 3.015

3.016 Net Distribution O&M Expense \$655,983 +S3.002-S3.014 3.017

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

3.018 3.019 Owensboro Municipal Utilities ~ Black & Veatch Project: 17656.010

3-6-2018

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

Line		TRUE-UP CA	ALCULATION
4.000		FY 2018	
4.001		\$	
4.002 4.003		Ф	
	Course of Cumply Evange	707 201	. 61 004
4.004	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	+S1.027
4.010	Circi	000,000	101.027
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	
4.022	Chemicals-Existing Plant	262,551	
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

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

Line	Т	RUE-UP CA	LCULATION	
5.000			FY 2018	
5.001				
5.002			\$	
5.003	Existing Revenue Bonds Annual P & I		0	+S1.044
5.004	Alliluai P & I		U	+51.044
5.006	Allocation - Existing Revenue Bonds	(a)		
5.007	Water Supply & Treatment	66.28%	0	@ROUND(S5.004*S5.007,0)
5.008	Transmission Mains	33.72%	0	C (,-,
5.009	Total	100.00%	0	+S5.007+S5.008
5.010	New Revenue Bonds			
5.012	Debt Service on Improvements - 1999 Bonds			
5.013	Annual P & I		51,116	+S1.045
5.014	Debt Service on Improvements - 2003 Bonds			
5.015	Annual P & I		311,979	+S1.046
5.016 5.017	Debt Service on Improvements - 2009 Bonds Annual P & I		296,644	. \$1.047
5.017	Debt Service on Improvements - 2014 Bonds		290,044	+S1.047
5.019	Annual P & I		247,558	+S1.048
5.020	Debt Service on Improvements - 2015 Bonds			
5.021	Annual P & I		217,257	+S1.050
5.022	Debt Service on Cavin Project		007.407	04.050
5.023 5.024	Annual P & I		997,137	+S1.050
5.025	Allocation - 1999 Improvements	(b)		
5.026	Water Supply & Treatment	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)		
5.030	Water Supply & Treatment	(b) 47.74%	148,939	@ROUND(S5.015*S5.031,0)
5.032	Transmission Mains	52.26%	163,040	@ROUND(S5.015*S5.032,0)
5.033	Total	100.00%	311,979	+\$5.031+\$5.032
5.034				
5.035	Allocation - 2009 Improvements	(c)	470 500	OPOUND(05 047±05 000 0)
5.036 5.037	Water Supply & Treatment Transmission Mains	58.51% 4.74%	173,568 14,061	@ROUND(S5.017*S5.036,0) @ROUND(S5.017*S5.037,0)
5.038	Cavin Plant	13.68%	40,581	@ROUND(S5.017*S5.038,0)
5.039	Distribution/General Plant	23.07%	68,436	@ROUND(S5.017*S5.039,0)
5.040	Total	100.00%	296,646	+\$5.036+\$5.037+\$5.038+\$5.039
5.041				
5.042	Allocation - 2014 Improvements	(d)	67.404	@POUND(CF 010*CF 040 0)
5.043 5.044	Water Supply & Treatment Transmission Mains	27.26% 26.53%	67,484 65,677	@ROUND(S5.019*S5.043,0) @ROUND(S5.019*S5.044,0)
5.045	Cavin Plant	11.89%	29,435	@ROUND(S5.019*S5.045,0)
5.046	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)	05 500	@DOLIND(\$5 026*\$5 050 0)
5.050 5.051	Water Supply & Treatment Cavin Plant	44.00% 56.00%	95,593 121,664	@ROUND(S5.036*S5.050,0) @ROUND(S5.036*S5.051,0)
5.052	Total	100.00%	217,257	+S5.050+S5.051
5.053			,	
5.054	,			
5.055	Existing Treatment Facility		507,180	+\$5.007+\$5.026+\$5.031+\$5.036+\$5.043+\$5.050
5.056 5.057	New Treatment Facility Transmission Facilities		1,188,817 272,297	+\$5.023+\$5.038+\$5.045+\$5.051 +\$5.008+\$5.027+\$5.032+\$5.037+\$5.044
5.058	Distribution/General Plant		153,398	+\$5.008+\$5.027+\$5.032+\$5.037+\$5.044 +\$5.039+\$5.046
5.059		=	2,121,692	+S5.055+S5.056+S5.057+S5.058
5.060	(a) Exhibit E, Contract		•	
5.061	(b) Based on dollars spent on improvements, i			
5.062 5.063	(c) Based on dollars spent on improvements, p(d) Based on estimated dollars to be spent on			
5.063	(u) based on estimated dollars to be spent on	mproveme	no, per water	i i mandal mudel.

Analysis: Proforma Charges to Wholesale Customers Fiscal Year Ending May 31, 2018 Allocation of Admin. and General Expenses

rinaryolo: i rolomia omargos to 11	٠
Fiscal Year Ending May 31, 201	8
TRUE-UP CALCULATION	

Line		TRUE-UP CALCULATION	1, 2018
LITTE		TRUE-OF CALCULATION	
6.000		FY 2018	
6.001			
6.002		\$	
6.003	Administrative and General Expenses	1,550,507	+S1.036
6.005	Administrative and General Expenses	1,550,507	+31.030
	Basis of Allocation = Supervised Expenses (b)		
6.007	Existing Treatment Facility	1,802,530	+S4.004+S4.009+S4.017
6.008	,	1,00=,000	
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	Distribution System	655,983	+S3.016
6.014			
6.015	Customer Accounting & Information	790,278	+S1.037
6.016	Total Alexand	4.500.000	001114/00 007 00 045)
6.017 6.018	Total Above	4,582,026	@SUM(S6.007S6.015)
	Allocation Of Admin. & Gen. Expense		
6.020	Existing Treatment Facility	609,956	@ROUND(+S6.004*S6.007/S6.017,0)
6.021	Existing Treatment Facility	000,000	@110011D(+00.004 00.007/00.017,0)
6.022	New Treatment Facility	279,901	@ROUND(+S6.004*S6.009/S6.017,0)
6.023	, v	-,	C 11 (11111 111111 1111 1111 1111 1111
6.024	Transmission System	171,251	@ROUND(+S6.004*S6.011/S6.017,0)
6.025	•		
6.026	Distribution System	221,977	@ROUND(+S6.004*S6.013/S6.017,0)
6.027			
6.028	Customer Accounting & Information	267,421	@ROUND(+S6.004*S6.015/S6.017,0)
6.029			
6.030	Total Above	1,550,506	@SUM(S6.020S6.028)
6.031	(h) Francisco concessor reliable con critical de la		
6.032	(b) Excludes expenses which vary with the	quantity of water produced.	

Schedule 7 Exhibit G for FY 2018 Summary of Annual Fixed and Variable Costs Analysis: Proforma Charges to Wholesale Customers Fiscal Year Ending May 31, 2018

No.	Line	TRUE	-UP CALCULATION	,
7.002 \$ 7.004 Debt Service 507,180 +S5.055 7.005 C&M Expense 1,802,530 +\$4.004+\$4.009+\$4.017 7.007 Replacements & Improvements 139,950 +\$7.045 7.008 Replacements & Improvements 139,950 +\$7.045 7.001 Admin. & General Expense 609,956 +\$6.020 7.011 Total Existing Treatment Facility Fixed Costs \$8.020 7.011 New Treatment Facility Fixed Costs \$8.020 7.015 New Treatment Facility Fixed Costs \$8.000 7.016 Debt Service 1,188,817 +\$5.056 7.017 Debt Service 1,188,817 +\$5.056 7.018 O&M Expense 827,158 +\$4.013+\$4.018 7.021 Replacements & Improvements 308,545 +\$7.049 7.022 Admin. & General Expense 279,901 +\$6.022 7.023 Total New Treatment Facility Fixed Costs 2,604,421 @SUM(\$7.017.\$\$\sumsymmetric 7.024 Expenses 272,297 +\$5.057	7.000		FY 2018	
Total Expense 1,802,530 507,180 507,180 507,180 507,180 507,180 508,00		Existing Treatment Facility Fixed Costs	Φ	
7.006 C&M Expense 1,802,530 +\$4.004+\$4.009+\$4.017 7.007 Replacements & Improvements 139,950 +\$7.045 7.001 Admin. & General Expense 609,956 +\$6.020 7.011 Total Existing Treatment Facility Fixed Costs 3,059,616 @SUM(\$7.004.\$7.010) 7.017 New Treatment Facility Fixed Costs 1,188,817 +\$5.056 7.017 Debt Service 1,188,817 +\$5.056 7.018 Seplacements & Improvements 308,545 +\$4.013+\$4.018 7.020 Replacements & Improvements 279,901 +\$6.022 7.021 Replacements & Improvements 2,604,421 @SUM(\$7.017.\$7.023) 7.022 Admin. & General Expense 279,901 +\$5.057 7.023 Total New Treatment Facility Fixed Costs 2,604,421 @SUM(\$7.017.\$7.023) 7.025 Total New Treatment Facility Fixed Costs 272,297 +\$5.057 7.027 Transmission Facility Fixed Costs 272,297 +\$5.057 7.028 Replacements & Improvements 227,860 +\$7.053 7.031	7.004		507,180	+\$5.055
Replacements & Improvements 139,950 +S7.045 +S6.020	7.006	O&M Expense	1,802,530	+S4.004+S4.009+S4.017
	7.008	Replacements & Improvements	139,950	+\$7.045
Total Existing Treatment Facility Fixed Costs 3,059,616 @SUM(S7.004S7.010)	7.010	Admin. & General Expense	609,956	+\$6.020
7.016 7.017 7.018 7.019 7.019 7.020 7.021 Replacements & Improvements 7.022 7.023 7.023 7.024 7.025 7.026 7.027 7.027 7.027 7.028 7.029 7.030 7.029 7.030 7.029 7.029 7.021 7.021 7.022 7.023 7.023 7.024 7.025 7.026 7.027 7.027 7.027 7.028 7.029 7.030 7.028 7.029 7.030 7.031 7.031 7.031 7.031 7.031 7.031 7.031 7.031 7.031 7.031 7.031 7.031 7.031 7.031 7.032 7.033 7.033 7.033 7.034 7.035 7.039 7.036 7.037 7.038 7.039 7.039 7.039 7.031 7.031 7.031 7.032 7.033 7.034 7.035 7.036 7.037 7.038 7.037 7.038 7.039 7.030 7.031 7.031 7.031 7.032 7.032 7.033 7.034 7.035 7.036 7.037 7.038 7.037 7.038 7.039 7.030 7.031 7.031 7.031 7.032 7.032 7.033 7.033 7.034 7.035 7.036 7.037 7.038 7.038 7.039 7.039 7.039 7.030 7.031 7.031 7.031 7.032 7.038 7.034 7.035 7.036 7.036 7.037 7.038 7.037 7.038 7.038 7.039 7.039 7.039 7.030 7.031 7.031 7.031 7.031 7.032 7.032 7.033 7.034 7.035 7.036 7.036 7.037 7.038 7.037 7.038 7.038 7.039 7.039 7.039 7.030 7.031 7.031 7.031 7.031 7.031 7.031 7.032 7.032 7.034 7.035 7.036 7.036 7.037 7.037 7.038 7.037 7.038 7.038 7.039 7.039 7.039 7.030 7.031 7.031 7.031 7.031 7.031 7.031 7.031 7.032 7.032 7.032 7.033 7.034 7.035 7.036 7.036 7.037 7.038 7.037 7.038 7.038 7.039 7.039 7.039 7.039 7.030 7.031 7.031 7.031 7.031 7.031 7.031 7.031 7.031 7.031 7.031 7.031 7.032 7.032 7.032 7.032 7.033 7.034 7.035 7.036 7.036 7.037 7.037 7.038 7.038 7.038 7.039 7.039 7.039 7.039 7.039 7.030 7.030 7.031 7.	7.012	Total Existing Treatment Facility Fixed Costs	3,059,616	@SUM(S7.004S7.010)
7.016 7.017 7.018 7.018 7.019 7.019 7.020 Replacements & Improvements 308,545 7.021 7.022 7.023 Admin. & General Expense 279,901 7.025 7.026 7.027 7.027 7.028 Debt Service 272,297 7.030 Replacements & Improvements 272,297 7.030 Replacements & Improvements 272,297 7.031 Replacements & Improvements 272,297 7.032 Replacements & Improvements 272,297 7.033 Replacements & Improvements 227,860 7.034 Replacements & Improvements 227,860 8.57.053 7.035 7.036 Replacements & Improvements 227,860 8.57.053 7.037 7.038 Replacements & Improvements 227,860 8.57.053 7.038 7.039 7.030 Replacements & Improvements 171,251 175,455 8.5024 8				
Total Province Tota		New Treatment Facility Fixed Costs		
Total Transmission Facility Fixed Costs Total Transmission Facilities Total	7.017	Debt Service	1,188,817	+\$5.056
7.021	7.019	O&M Expense	827,158	+S4.013+S4.018
7.023 Admin. & General Expense 279,901 +\$6.022 7.025 Total New Treatment Facility Fixed Costs 2,604,421 @SUM(\$7.017\$7.023) 7.026 Transmission Facility Fixed Costs 272,297 +\$5.057 7.027 Debt Service 272,297 +\$5.057 7.029 O&M Expense 506,077 +\$3.014 7.031 Replacements & Improvements 227,860 +\$7.053 7.032 Admin. & General Expense 171,251 +\$6.024 7.033 Admin. & General Expense \$0.04 \$0.04 7.034 Total Transmission Facility Fixed Costs 1,177,485 @SUM(\$7.028\$\$7.034) 7.035 Total Amount 1,163,782 +\$4.024 7.039 Total Amount 1,163,782 +\$4.024 7.041 Plant Investment as of May 31, 2017: Existing Treatment Facilities 7.042 Existing Treatment Facilities 11,195,969 119,802 7.043 Existing Treatment Facilities 11,195,969 139,950 7.044 Cavin Project Improvements 24,863,586 29	7.021	Replacements & Improvements	308,545	+\$7.049
Total New Treatment Facility Fixed Costs 2,604,421 @SUM(S7.017S7.023 7.026 7.027 7.027 7.027 7.028 Debt Service 272,297 +S5.057 7.029 7.030 O&M Expense 506,077 +S3.014 7.031 7.031 7.032 Replacements & Improvements 227,860 +S7.053 7.033 7.034 Admin. & General Expense 171,251 +S6.024 7.035 7.036 Total Transmission Facility Fixed Costs 1,177,485 @SUM(S7.028S7.034) 7.037 7.038 Variable Expenses 7.039 Total Amount 1,163,782 +S4.024 7.040 7.041 Plant Investment as of May 31, 2017:	7.023	Admin. & General Expense	279,901	+\$6.022
7.027 Transmission Facility Fixed Costs 7.028 Debt Service 272,297 +S5.057 7.029 7.020 C&M Expense 506,077 +S3.014 7.031 7.032 Replacements & Improvements 227,860 +S7.053 7.033 Admin. & General Expense 171,251 +S6.024 7.035 Total Transmission Facility Fixed Costs 1,177,485 @SUM(\$7.028\$7.034) 7.037 Variable Expenses 7.039 Total Amount 1,163,782 +S4.024 7.040 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) 1,611,825 1.25% 20,148 7.045 New Treatment Facilities 7.046 New Treatment Facilities 7.047 Additions (a) 1,466,041 1.25% 18,326 7.048 Cavin Project (a) 23,217,545 1.25% 290,219 7.049 Cavin Project Improvements (a) 1,5773,353 1.25% 290,219 7.049 Existing/Additions (a) 15,773,353 1.25% 308,545 7.050 Transmission Facilities 7.051 Existing/Additions (a) 1,5773,353 1.25% 30,693 7.052 Cavin Project Improvements (a) 2,455,475 1.25% 30,693 7.053 (a) Contributions to R&R Fund for FY 2017 were 1.25% of Plant Investment, excluding land. Distribution Plant and General Plant are excluded from 676,355	7.025	Total New Treatment Facility Fixed Costs	2,604,421	@SUM(S7.017S7.023)
7.028 Debt Service 272,297 +S5.057 7.029 7.030 O&M Expense 506,077 +S3.014 7.031 Replacements & Improvements 227,860 +S7.053 7.033 Admin. & General Expense 171,251 +S6.024 7.035 Total Transmission Facility Fixed Costs 1,177,485 @SUM(S7.028S7.034) 7.037 Variable Expenses 1,163,782 +S4.024 7.039 Total Amount 1,163,782 +S4.024 7.040 Plant Investment as of May 31, 2017: Existing Treatment Facilities 7.042 Existing/Additions (a) 9,584,144 1.25% 119,802 7.043 Existing/Additions (a) 1,611,825 1.25% 20,148 7.044 Cavin Project Improvements (a) 1,466,041 1.25% 18,326 7.048 Cavin Project (a) 23,217,545 1.25% 290,219 7.049 Additions (a) 15,773,353 1.25% 290,219 7.051 Existing/Additions (a) 15,773,353 1.25% 30,693		Transmission Facility Fixed Costs		
7.030 O&M Expense 506,077 +S3.014 7.031 Replacements & Improvements 227,860 +S7.053 7.032 Admin. & General Expense 171,251 +S6.024 7.035 Total Transmission Facility Fixed Costs 1,177,485 @SUM(S7.028S7.034) 7.037 Variable Expenses 20,000 \$1,163,782 +S4.024 7.039 Total Amount 1,163,782 +S4.024 7.040 Plant Investment as of May 31, 2017: Existing Treatment Facilities 7.042 Existing/Additions (a) 9,584,144 1.25% 119,802 7.043 Existing/Additions (a) 1,611,825 1.25% 20,148 7.044 Cavin Project Improvements (a) 1,466,041 1.25% 18,326 7.047 Additions (a) 1,466,041 1.25% 290,219 7.048 Cavin Project (a) 23,217,545 1.25% 290,219 7.049 Z4,683,586 308,545 7.050 Transmission Facilities 7.051 Existing/Additions (a) 15,773,353 <td< td=""><td>7.028</td><td></td><td>272,297</td><td>+S5.057</td></td<>	7.028		272,297	+S5.057
7.032 Replacements & Improvements 227,860 +S7.053 7.033 Admin. & General Expense 171,251 +S6.024 7.035 Total Transmission Facility Fixed Costs 1,177,485 @SUM(S7.028S7.034) 7.037 Variable Expenses 1,163,782 +S4.024 7.039 Total Amount 1,163,782 +S4.024 7.040 Plant Investment as of May 31, 2017: 7.042 Existing Treatment Facilities 7.043 Existing/Additions (a) 9,584,144 1.25% 11,9802 7.044 Cavin Project Improvements (a) 1,611,825 1.25% 20,148 7.045 New Treatment Facilities 7.047 Additions (a) 1,466,041 1.25% 18,326 7.048 Cavin Project (a) 23,217,545 1.25% 290,219 7.049 Z4,683,586 308,545 7.050 Transmission Facilities 7.051 Existing/Additions (a) 15,773,353 1.25% 197,167 7.052 Cavin Project Improvements (a) 2,455,475 1.25% 30,693 7.054 Cavin Project Improvements (a) 2,455,475 1.25% 30,693 7.054 Cavin Project Improvements (a) 2,455,475 1.25% 30,693		O&M Expense	506,077	+S3.014
7.033 7.034 Admin. & General Expense 7.035 7.036 Total Transmission Facility Fixed Costs 7.037 7.038 Variable Expenses 7.039 Total Amount 7.040 7.041 7.041 Plant Investment as of May 31, 2017: Existing Treatment Facilities 7.042 Existing/Additions (a) 9,584,144 1.25% 119,802 7.044 Cavin Project Improvements (a) 1,611,825 1.25% 20,148 7.045 New Treatment Facilities 7.047 Additions (a) 1,466,041 1.25% 18,326 7.048 Cavin Project (a) 23,217,545 1.25% 290,219 7.049 7.050 Transmission Facilities 7.051 Existing/Additions (a) 15,773,353 1.25% 308,545 7.052 Cavin Project Improvements (a) 2,455,475 1.25% 30,693 7.054 (a) Contributions to R&R Fund for FY 2017 were 1.25% of Plant Investment, excluding land. Distribution Plant and General Plant are excluded from		Replacements & Improvements	227,860	+\$7.053
7.035 7.036 7.037 7.037 7.038 7.038 7.039 Variable Expenses 7.039 Total Amount 7.040 7.041 7.042 7.042 7.042 7.043		·		
7.037 7.038 Variable Expenses 7.039 Total Amount 1,163,782 +S4.024 7.040 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) 1,611,825 1.25% 20,148 7.045 New Treatment Facilities 7.047 Additions (a) 1,466,041 1.25% 18,326 7.048 Cavin Project (a) 23,217,545 1.25% 290,219 7.049 Cavin Project (a) 23,217,545 1.25% 290,219 7.050 Transmission Facilities 7.051 Existing/Additions (a) 15,773,353 1.25% 197,167 7.052 Cavin Project Improvements (a) 2,455,475 1.25% 30,693 7.053 (a) Contributions to R&R Fund for FY 2017 were 1.25% of Plant Investment, excluding land. Distribution Plant and General Plant are excluded from		- 		
7.038 Variable Expenses 7.039 Total Amount 1,163,782 +S4.024 7.040 7.040 7.041 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) 1,611,825 1.25% 20,148 7.045 T.046 New Treatment Facilities 7.047 Additions (a) 1,466,041 1.25% 18,326 7.048 Cavin Project (a) 23,217,545 1.25% 290,219 7.049 Cavin Project (a) 23,217,545 1.25% 290,219 7.050 Transmission Facilities 7.051 Existing/Additions (a) 15,773,353 1.25% 308,545 7.052 Cavin Project Improvements (a) 2,455,475 1.25% 30,693 7.053 (a) Contributions to R&R Fund for FY 2017 were 1.25% of Plant Investment, excluding land. Distribution Plant and General Plant are excluded from		Total Transmission Facility Fixed Costs	1,177,485	@SUM(S7.028S7.034)
7.040 7.041 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) 1,611,825 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) 23,217,545 1.25% 290,219 7.049 Transmission Facilities 7.050 Transmission Facilities 7.051 Existing/Additions (a) 15,773,353 1.25% 197,167 7.052 Cavin Project Improvements (a) 2,455,475 1.25% 30,693 7.053 18,228,828 227,860 7.055 (a) Contributions to R&R Fund for FY 2017 were 1.25% of Plant Investment, excluding land. Distribution Plant and General Plant are excluded from	7.038	Variable Expenses		
7.041 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) 1,611,825 1.25% 20,148 7.045 I1,195,969 7.046 New Treatment Facilities 7.047 Additions (a) 1,466,041 7.048 Cavin Project (a) 23,217,545 7.049 24,683,586 7.050 Transmission Facilities 7.051 Existing/Additions (a) 15,773,353 1.25% 290,219 7.052 Cavin Project Improvements (a) 2,455,475 1.25% 30,693 7.054 7.055 (a) Contributions to R&R Fund for FY 2017 were 1.25% of Plant Investment, excluding land. Distribution Plant and General Plant are excluded from		Total Amount	1,163,782	+S4.024
7.043 Existing/Additions (a) 9,584,144 1.25% 119,802 7.044 Cavin Project Improvements (a) 1,611,825 1.25% 20,148 7.045 11,195,969 139,950 7.046 New Treatment Facilities 11,195,969 18,326 7.047 Additions (a) 1,466,041 1.25% 18,326 7.048 Cavin Project (a) 23,217,545 1.25% 290,219 7.049 24,683,586 308,545 7.050 Transmission Facilities 30,545 7.051 Existing/Additions (a) 15,773,353 1.25% 197,167 7.052 Cavin Project Improvements (a) 2,455,475 1.25% 30,693 7.053 Cavin Project Improvements (a) 2,455,475 1.25% 30,693 7.054 Cavin Project Improvements (a) 2,455,475 1.25% 30,693 7.055 (a) Contributions to R&R Fund for FY 2017 were 1.25% of Plant Investment, excluded from 676,355		Plant Investment as of May 31, 2017:		
7.044 Cavin Project Improvements (a) 1,611,825 1.25% 20,148 7.045 11,195,969 139,950 7.046 New Treatment Facilities 11,195,969 18,326 7.047 Additions (a) 1,466,041 1.25% 290,219 7.048 Cavin Project 23,217,545 1.25% 290,219 7.049 24,683,586 308,545 7.050 Transmission Facilities 308,545 7.051 Existing/Additions (a) 15,773,353 1.25% 197,167 7.052 Cavin Project Improvements (a) 2,455,475 1.25% 30,693 7.053 18,228,828 227,860 7.054 (a) Contributions to R&R Fund for FY 2017 were 1.25% of Plant Investment, excluding land. Distribution Plant and General Plant are excluded from 676,355	7.042	Existing Treatment Facilities		
7.045 New Treatment Facilities 7.047 Additions (a) 1,466,041 1.25% 18,326 7.048 Cavin Project (a) 23,217,545 1.25% 290,219 7.049 24,683,586 308,545 7.050 Transmission Facilities 7.051 Existing/Additions (a) 15,773,353 1.25% 197,167 7.052 Cavin Project Improvements (a) 2,455,475 1.25% 30,693 7.053 7.054 (a) Contributions to R&R Fund for FY 2017 were 1.25% of Plant Investment, excluding land. Distribution Plant and General Plant are excluded from 676,355			. , , , ,	
7.046 New Treatment Facilities (a) 1,466,041 1.25% 18,326 7.048 Cavin Project (a) 23,217,545 1.25% 290,219 7.049 24,683,586 308,545 7.050 Transmission Facilities (a) 15,773,353 1.25% 197,167 7.052 Cavin Project Improvements (a) 2,455,475 1.25% 30,693 7.053 18,228,828 227,860 7.054 (a) Contributions to R&R Fund for FY 2017 were 1.25% of Plant Investment, excluding land. Distribution Plant and General Plant are excluded from 676,355		Cavin Project Improvements		
7.047 Additions (a) 1,466,041 1.25% 18,326 7.048 Cavin Project (a) 23,217,545 1.25% 290,219 7.049 24,683,586 308,545 7.050 Transmission Facilities 15,773,353 1.25% 197,167 7.052 Cavin Project Improvements (a) 2,455,475 1.25% 30,693 7.053 18,228,828 227,860 7.054 (a) Contributions to R&R Fund for FY 2017 were 1.25% of Plant Investment, excluding land. Distribution Plant and General Plant are excluded from 676,355			11,195,969	139,950
7.048 Cavin Project (a) 23,217,545 1.25% 290,219 7.049 24,683,586 308,545 7.050 Transmission Facilities 15,773,353 1.25% 197,167 7.052 Cavin Project Improvements (a) 2,455,475 1.25% 30,693 7.053 18,228,828 227,860 7.054 (a) Contributions to R&R Fund for FY 2017 were 1.25% of Plant Investment, excluded from 676,355			(-) 4 400 044	1.050/ 10.000
7.049				
7.050 Transmission Facilities 7.051 Existing/Additions (a) 15,773,353 1.25% 197,167 7.052 Cavin Project Improvements (a) 2,455,475 1.25% 30,693 7.053 18,228,828 227,860 7.054 (a) Contributions to R&R Fund for FY 2017 were 1.25% of Plant Investment, excluding land. Distribution Plant and General Plant are excluded from 676,355		Cavin Project		
7.051 Existing/Additions (a) 15,773,353 1.25% 197,167 7.052 Cavin Project Improvements (a) 2,455,475 1.25% 30,693 7.053 18,228,828 227,860 7.054 (a) Contributions to R&R Fund for FY 2017 were 1.25% of Plant Investment, excluding land. Distribution Plant and General Plant are excluded from 676,355		Transmission Essilities	24,683,386	308,545
7.052 Cavin Project Improvements (a) 2,455,475 1.25% 30,693 7.053 18,228,828 227,860 7.054 (a) Contributions to R&R Fund for FY 2017 were 1.25% of Plant Investment, excluding land. Distribution Plant and General Plant are excluded from 676,355			(a) 15 773 359	1 25% 107 167
7.053		ŭ		,
7.054 7.055 (a) Contributions to R&R Fund for FY 2017 were 1.25% of Plant Investment, 7.056 excluding land. Distribution Plant and General Plant are excluded from 676,355		Oaviii i Toject improvements	· /	
7.055 (a) Contributions to R&R Fund for FY 2017 were 1.25% of Plant Investment, 7.056 excluding land. Distribution Plant and General Plant are excluded from 676,355			10,220,020	221,000
7.056 excluding land. Distribution Plant and General Plant are excluded from 676,355		(a) Contributions to R&R Fund for FY 2017 were 1.25%	of Plant Investment	
	7.056	excluding land. Distribution Plant and General Plan		

Owensboro Municipal Utilities ~ Black & Veatch Project: 17656.010

3-6-2018

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

Line		Fiscal Year Ending May 31, 2018 TRUE-UP CALCULATION					
8.000			Wholesale Customers				
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	\$3,059,616	±\$7.012				
8.008	10tai 003t3	ψ0,000,010	+07.012				
8.009	District Responsibility						
8.010	Percent		13.56%	11.05%	3.39%	28.00%	+S2.017
8.011	Amount		\$414,884	\$338,088	\$103,721	\$856,693	@ROUND(S8.007*S8.010,0)
8.012							
8.013	N						
8.014 8.015	New Treatment Facility Total Costs	PO CO4 401	+S7.025				
8.015	Total Costs	\$2,604,421	+57.025				
8.017	District Responsibility						
8.018	Percent		12.75%	8.25%	5.36%	26.36%	+S2.054
8.019	Amount		\$332,064	\$214,865	\$139,597	\$686,526	@ROUND(S8.015*S8.018,0)
8.020							,
8.021							
	Transmission Facilities						
8.023	Total Costs	\$1,177,485	+S7.036				
8.024	District Deepensibility						
8.025 8.026	District Responsibility Percent		17.32%	11.38%	7.27%	35 97%	+S2.026
8.027	Amount		\$203,940	\$133,998	\$85,603	\$423,541	@ROUND(S8.023*S8.026,0)
8.028	7.11.100.11		Ψ200,010	ψ.σσ,σσσ	φοσ,σσσ	Ψ.20,0	(2.12-0.12 (20.020 20.020,0)
8.029							
8.030	Variable Expenses						
8.031	Total Costs	\$1,163,782	+S7.039				
8.032	Plant of a Paragraph 999						
8.033 8.034	District Responsibility Percent		15.74%	10.07%	7.26%	33 07%	+S2.009
8.035	Amount		\$183,179	\$117,193	\$84,491	\$384,863	@ROUND(S8.031*S8.034,0)
8.036	Amount		φ100,170	Ψ117,100	ψο 1, 10 1	φοσ 1,000	@1100112 (00.001 00.001,0)
8.037							
8.038	Total Prior Year True-Up Adjustment		\$0	\$0	\$0	\$0	
	Unrecovered True-Up Charges		\$0	\$0	\$0	\$0	
8.040	True-Up Adjustment This Period		\$0	\$0	\$0	\$0	
8.041	T. 101		*	****	****	** *** ***	00.044.00.040.00.007.00.005.00.000
8.042	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							
	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			#1 CEO	#1 000	¢1 204	ен сон	@CLIM/C2 044 C2 040\
8.052 8.053			\$1.653	\$1.832	\$1.304	\$1.631	@SUM(S8.044S8.049)
0.033							

Schedule 9 Exhibit I for FY 2018 Effective Unit Rate

9.025

Owensboro Municipal Utilities ~ Black & Veatch Project: 17656.010

3-6-2018

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

Line							
9.000			Who	lesale Custon	ners		
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	wiii. yai	1.316	1.299	2.097	1,010	\$1.010 through \$1.012
9.008	Sales, FY 2018	Mil. gal	686	439	317	1,442	@ROUND(S9.006*S9.007,0)
9.009							- ,
9.010	Total FY 2018 Charges		\$1,134,067	\$804,144	\$413,412	\$2,351,623	+S8.040
9.011							
9.012 9.013	Effective unit cost (per 1000 gallons)		\$1.653	\$1.832	\$1.304	\$1.631	@ROUND(+S9.010/(1000*S9.008),3)
9.013	Rate Floor - set in first fiscal year of						
9.015	operation of New Treatment Facility		\$1.148	\$1.213	\$1.148	\$1.168	(Per Contracts)
9.016	operation of rion froatment admity		ψο	ψ	ψο	ψσσ	(1 01 001111 4010)
9.017	WATER RATES effective June 1, 2018	3	\$1.653	\$1.832	\$1.304	\$1.631	@MAX(+S9.012,+S9.015)
9.018							
9.019	Effective Rate C	over (Under) Floor	\$0.505	\$0.619	\$0.156		
9.020							
9.021							
9.022	Current Rates (per 1000 gallons) - eff	ective 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%		

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			Ending May 3 ALCULATION							
10.000				lesale Custo				01411	T.1.1	
10.001 10.002			Southeast	West		East		OMU Retail	Total OMU	
10.002		Units	Daviess	Daviess		Daviess	Subtotal	Customers	System	
10.004									-,	
	Data for Base Year FY 1989									
10.006										
10.007 10.008	Average of 5 Maximum Day Demands Amount (a)	mad	2.330	1.900	(c)	0.582	4.812			
10.008	Allowance for Transmission Losses	mgd	2.330	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	NAT - 6	07.00	45.00		04.00	(-)			
10.013 10.014	Annual sales Annual sales	Mil cf Mil. gal.	67.08 502	45.89 343		21.02 157		'.48*S10.013,0)		
10.014	Average Day	mgd	1.38	0.94		0.43	+S10.014/36	. ,		
10.016	Ratio Max to Average Day	3 -	1.69	2.02		1.35	+S10.008/S			
10.017										
10.018	Average of Contain Francisco de desagn								17.00	(-)
10.019 10.020	Average of System 5 maximum day demai Allowance for filter wash water	ias						mgd	17.90 2%	(a)
10.021	Adj. System 5 Maximum Day Demands (B	ase vear plant ı	usage)					mgd	17.54	@ROUND(+S10.019*(1-S10.020),2)
10.022	., .,,,	, , , , , , , , , , , , , , , , , , , ,	3-7					3-		(
10.023										
10.024	Input data for EV 1001 (a)									
10.025	Input data for FY 1991 (a) 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	310.033*S10.027	7/365,3)	
10.030 10.031	For Information Only									
10.031	Average Day	mgd	1.427	0.926		0.414	+S10.027/36	65		
10.033	Ratio Max to Average Day	3 -	1.37	1.46		1.45	+S10.029/S	10.032	1.41	<< Ave SE & W
10.034										
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	- ,	-S10.027/(1-S10	, . ,	
10.040	Average of 5 Maximum Day Demands	mgd	1.990	1.378		0.612	@ROUND(+	-S10.029/(1-S10	.035),3)	
10.041	Total System Data:									
10.043	Average of 5 Maximum Day Demands							mgd	17.26	(a)
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										
10.047	Total treated water						(a)	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										
10.052										
10.054	(a) Source: OMU staff tabulation dated 8-1	9-91		(b) Total who	olesal	le less So	utheast Davie	ess and West Da	viess.	
10.055	May, 1991 Financial Statement			(c) Amount p						
10.056				ratios of th	ne oth	ner distric	ts.			
10.057 10.058	(d) East Daviess est 5 day max day demand									
10.059	FY 1989 Annual Sales	Million cf	21.02	<< OMU mo	onthly	y listing o	f district sales			
10.060	FY 1989 Annual Sales	Mil. gal.	157.2	@ROUND(
10.061	Average day demand	mgd	0.431	@ROUND(S10.0	060/365,3	3)			
10.062 10.063	Estimated Max day ratio Est. East Daviess 5 day max day demand	(mad)	1.35 0.582	@ROUND(S10.0	061*S10	062.3)			
10.064	and a supplied to any man any definant	· 3-/	0.002				,-,			
10.065										
10.066										
10.067										