

March 15, 2021

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 2021-2022, as per the terms of our contract. A copy of these calculations is enclosed, as well as a copy of the fiscal year 2019-2020 true-up calculations.

Based on these calculations, the rate charged to the East Daviess County Water Association will increase to a rate of \$2.16 per thousand gallons for the fiscal year beginning June 1, 2021.

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,

Keyin D. Frizzell

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

Enclosures

Owensboro Municipal Utilities • P.O. Box 806 • Owensboro, KY 42302-0806 • 270-926-3200 • www.omu.org

### NOTICE

Owensboro Municipal Utilities ("OMU") is providing notice that on March 26, 2021, it filed with the Public Service Commission to increase the wholesale rate it charges Southeast Daviess County Water District, West Daviess County Water District, and East Daviess County Water Association effective for water service rendered on and after June 1, 2021. The proposed rates are as follows:

	Current Rate	New Rate	<u>\$ Change</u>	<u>% Change</u>
Southeast Daviess County WD	\$2.350 per 1,000 gallons	\$2.770 per 1,000 gallons	\$0.42 Increase	17.87% Increase
West Daviess County WD	\$2.800 per 1,000 gallons	\$3.160 per 1,000 gallons	\$0.36 Increase	12.86% Increase
East Daviess County WA	\$1.940 per 1,000 gallons	\$2.160 per 1,000 gallons	\$0.22 Increase	11.34% Increase

This filing may be examined at the offices of OMU located at 2070 Tamarack Road in Owensboro, Kentucky; telephone 270-926-3200.

This filing may also be examined at the offices of the Public Service Commission located at 211 Sower Boulevard in Frankfort, Kentucky, Monday – Friday from 8:00 am – 4:30 pm or on the PSC website at <u>http://psc.ky.gov</u>.

Comments regarding this filing may be submitted by mail to the Public Service Commission, Post Office Box 615, Frankfort KY 40602; or through its website at <u>http://psc.ky.gov</u>.

The new rates are the rates proposed by OMU in its filing but the Public Service Commission may order rates that differ from the proposed rates.

Intervention may be requested by submitting a timely written request for intervention by mail to the Public Service Commission, Post Office Box 615, Frankfort, KY 40602. The request for intervention must establish the grounds for the request including the status and interest of the party.

If the Public Service Commission does not receive a written request for intervention within thirty (30) days of the providing of this notice, the Public Service Commission may take final action on the filing.

Owensboro Municipal Utilities ~ Black & Veatch Project: 17656.010

3-15-2020

1.000 1.001			FY 1991	FY 1991	Inflation	Growth	Calculated Growth	FY 2020
1.002			Amount	Reference	Factor	Factor	Factor	Amount
1.003								
1.004							29	
1.005	Water System Demands and Usage						Years	
1.006								
1.007	System Annual Quantity	Mil. Gal.	4,846	+S10.050	0%	-0.47%	0.871	4,223
1.008								
1.009	District Annual Quantity							
1.010	Southeast Daviess	Mil. Gal.	532	+S10.039	0%	0.90%	1.295	689
1.011	West Daviess	Mil. Gal.	345	+S10.039	0%	0.79%	1.255	433
1.012	East Daviess	Mil. Gal.	154	+S10.039	0%	2.43%	2.006	309
1.013								
1.014	Maximum Day Quantity							
1.015	Southeast Daviess	mgd	1.990	+S10.040	0%	0.83%	1.271	2.529
1.016	West Daviess	mgd	1.378	+S10.040	0%	0.61%	1.192	1.643
1.017	East Daviess	mgd	0.612	+S10.040	0%	1.85%	1.701	1.041
1.018		Ū						
1.019	System Maximum Day Quantity	mgd	16.91	+S10.045	0%	-0.52%	0.860	14.55
1.020	-,,,							
1.021	Operation and Maintenance Expense							
1.022	operation and Maintenance Expense							
1.023	Transmission and Dist. Expense	\$	269,521	(a)	5.66%	0%	4.943	1,332,247
1.024	Source of Supply Expense	\$	121,068	(a)	7.51%	0%	8.158	987,704
1.025	Existing Treatment Plant Expense	Ψ	121,000	(u)	7.0170	070	0.100	001,104
1.026	Chemicals	\$	198,132	(a)	2.43%	-0.47%	1.757	348,130
1.020	Other	\$	405,493	(a)	2.73%	-0.47%	2.185	886,027
1.027	New Treatment Plant Expense	Ψ	400,400	(a)	2.7570	070	2.105	000,027
1.020	Chemicals	\$	0		n/a	n/a	n/a	122,028
1.029	Other	э \$	0		n/a	n/a	n/a	796,645
1.030	Expanded Treatment Plant Expense	φ	0		n/a	n/a	n/a	790,045
		¢	0		7/2	n/a	7/2	0
1.032	Chemicals Other	\$	0		n/a		n/a	0
1.033		\$	0		n/a	n/a	n/a	0
1.034	Pumping Expense	<u>^</u>	040404	( )	0 70%	0.470/	0 550	040.000
1.035	Electric Power	\$	240,191	(a)	3.76%	-0.47%	2.553	613,306
1.036	Other-Existing Plant	\$	8,840	(a)	7.85%	0%	8.958	79,188
1.037	Other-New Plant	\$	0		n/a	n/a	n/a	73,893
1.038	Other-Expanded Plant	\$	0		n/a	n/a	n/a	0
1.039								
1.040	Administrative Expenses	\$	689,980	(a)	2.54%	0%	2.072	1,429,644
1.041	Customer Accounting & Information	\$	176,825	(a)	4.79%	0%	3.881	686,324
1.042							-	
1.043	(a) FY 1991 financial statements.		2,110,050				-	7,355,135
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					307,120
1.051	2009 Improvements	\$	0					378,777
1.052	2014 Improvements	\$	0					236,577
1.053	2015 Improvements	\$	0					215,305
1.054	Cavin Plant	\$	0					848,180
1.055	2018 Improvements	\$	0					2,494,699
1.056			487,100				-	4,480,659
1.057							-	
1.058								

Line

	1 for FY 2020 P District Percentage Responsibility for Costs	Analysis: Profe Fiscal Year En TRUE-UP CAI	nding May 3		le Customers				
000			Whol	esale Custorr	ners				
001 002 003 004		Units	Southeast Daviess	West Daviess	East Daviess	Subtotal	OMU Retail Customers	Total OMU System	
005 006 007 008	FY 2020 System Annual Quantity FY 2020 District Annual Quantity	Mil. gal. Mil. gal.	689	433	309	1,431	2,792 +S1.010, +S1	· · ·	+S1.007 012
009 010	District Responsibility for Variable Expense	es	16.32%	10.25%	7.32%	33.89%	@ROUND(+S	S2.007/S2.0	006,4)
011 012 <u>D</u>	District Responsibility for Fixed Costs of Existin	g Facilities							
013 014 F	Y 1989 District Base Quantity	mgd	2.378	1.939	0.594	4.911	+S10.010		
	Y 1989 Plant Usage (Base) After June 1, 2018?	mgd Yes						17.54	+S10.021
017 018	Percentages after June 1, 2018 District Responsibility for Fixed Costs of Ex		13.56%	9.65%	4.09%	27.30%			
019 020	Percent	asung racinues	13.56%	9.65%	4.09%	27.30%	@IF(S2.016=I	No,ROUND	(+S2.014/S2.015,4),ROUND(+S2.01
021 022 <u>D</u>	District Responsibility for Fixed Costs of Existin	q Transmission	Facilities						
023 024 025	FY 2020 District Maximum Day Quantity FY 2020 System Maximum Day Quantity	-	2.529	1.643	1.041	5.213	+S1.015, +S1		017 +S1.019
026 027 028 029	District Responsibility for Fixed Costs of Ex Percent	tisting Transmis	sion Facilities 17.38%	s 11.29%	7.15%	35.82%	@ROUND(+S	52.024/S2.0	25,4)
030	Natriat Deenensikility for Fived Costs of New F	adilitiaa							
032	District Responsibility for Fixed Costs of New F								
033 034 035	FY 2020 System Maximum Day Quantity less Base Year Plant Usage	mgd mgd						14.55 17.54	+S1.019 Contract
036 037	New Plant Capacity FY 2020 New Plant Usage	mgd mgd						10.00 (2.99)	Input +S2.033-S2.034
038 039	FY 2020 New Plant Usage FY 2020 Reserve Capacity	mgd mgd	(but not less	than zero)				0.00	@IF(S2.037<0,0,+S2.037)
040 041	FY 2020 Maximum Day Quantity	mgd	2.529	1.643	1.041	5.213			
042 043	FY 1989 District Base Quantity District Growth Quantity	mgd mgd	2.378 0.151	1.939 (0.296)	0.594 0.447	4.911	+S10.010 +S2.041-S2.0	)42	
044	But not less than zero	mgd	0.151	0.000	0.447		@IF(S2.043<		3)
045 046	District Growth Ratio		1.000	0.000	1.000		@IF(S2.038=0	0,@IF(S2.04	44=0,0,1),S2.044/S2.038
047 048	Ratio District Growth Quantity / New Plant	Capacity							
049 050 051	Factor	percent	1.51%	0.00%	4.47%		@ROUND(S2	2.044/S2.03	6,4)
052 053 054	Minimum District Responsibility	percent	12.75%	8.25%	4.00%	25.00%	(a)		
055	District Responsibility for Fixed Costs of Ne	ew Facilities							
056 057 058	Percent (a) Per Contracts.		12.75%	8.25%	4.47%	25.47%	@MAX(S2.05	50,S2.053)	
059 060 <u>D</u> 061	District Responsibility for Fixed Costs of Expan	ded Facilities							
062 063 064	FY 2020 System Maximum Day Quantity less Base Year Plant Usage	mgd mgd						14.55 17.54	+S1.019 Contract
065	New Plant Capacity	mgd						10.00	Input
066 067	FY 2020 Expanded Plant Usage FY 2020 Expanded Plant Usage	mgd mgd	(but not less	than zero)				(2.99) 0.00	+S2.062-S2.063 @IF(S2.066<0,0,+S2.066)
068 069	FY 2020 Reserve Capacity	mgd		,				10.00	
070	FY 2020 Maximum Day Quantity	mgd	2.529	1.643	1.041		+S2.024		
071 072	FY 1989 District Base Quantity District Growth Quantity	mgd mgd	2.378 0.151	1.939 (0.296)	0.594 0.447	4.911	+S10.010 +S2.070-S2.0	)71	
073 074	But not less than zero	mgd	0.151	0.000	0.447		@IF(S2.072<		2)
075	District Growth Ratio		1.000	0.000	1.000		@IF(S2.067=0	0,@IF(S2.0	73=0,0,1),S2.073/S2.067
076 077	Ratio District Growth Quantity / Expanded	Plant Capacity							
078 079	Factor	percent	1.51%	0.00%	4.47%		@ROUND(S2	2 073/52 06	55 4)
080	. 40101	poroon	1.0170	0.0070	7,170		@,,00,00		,
081 082 083	Minimum District Responsibility	percent	15.61%	10.94%	7.07%	33.62%	(a)		
084 085	District Responsibility for Fixed Costs of Ex Percent (a) Per Contracts.	panded Facilitie	s 15.61 <sup>®at</sup>	e Calgulation	.xls.xl <mark>s</mark> .07%	33.62%	@MAX(S2.07	79,S2.082)	

Schedule 3 Exhibit C for FY 2020 Transmission O&M Expense

Owensboro Municipal Utilities ~ Black & Veatch Project: 17656.010

Analysis: Proforma Charges to Wholesale Customers Fiscal Year Ending May 31, 2020

Line	TRUE-UP CALCULATION						
3.000							
3.001							
3.002	FY 2020 Annual Transmission & Distribution Expense	\$1,332,247	+S1.023	(a)			
3.003							
3.004	Beginning of year inch-feet of transmission and distribut	ion system					
3.005							
3.006	Distribution mains (less than 8 inch)	6,900,594					
3.007							
3.008	Transmission mains ( 8 inch & over)	5,301,976					
3.009							
3.010	Total	12,202,570					
3.011	<b>—</b>	10 150					
3.012	Transmission portion	43.45%					
3.013	Colouistad Transmission OSM Function	¢570.004					
3.014 3.015	Calculated Transmission O&M Expense	\$578,861	@ROUNL	0(S3.002*S3.012,0)			
3.015	Net Distribution O&M Expense	\$753,386	+\$3.002-5	2 014			
3.010	Net Distribution Oam Expense	φ <i>1</i> 55,560	+33.002-0	55.014			
3.017							
3.010							
3.020							
3.021	(a) Total water trans. & dist. expense less mainten	ance of services					
3.022	meters, hydrants and misc. plant.						
3.023							

3-15-2020

Owensboro Municipal Utilities ~ Black & Veatch Project: 17656.010
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# Exhibit D for FY 2020 Water Supply & Treatment O&M Expense

Schedule 4

Exhibit [	D for FY 2020						
Water Supply & Treatment O&M Expense		Analysis: Proforma Charges to Wholesale Customers Fiscal Year Ending May 31, 2020					
Line		TRUE-UP CALCULATION					
4.000		FY 2020					
4.001							
4.002		\$					
4.003							
4.004	Source of Supply Expense	987,704	+S1.024				
4.005							
4.006	Water Treatment						
4.007	Existing Plant						
4.008	Chemicals	348,130	+S1.026				
4.009	Other	886,027	+S1.027				
4.010							
4.011	New Plant						
4.012	Chemicals	122,028	+S1.029				
4.013	Other	796,645	+S1.030				
4.014							
4.015	Expanded Plant						
4.016	Chemicals	0	+S1.032				
4.017	Other	0	+S1.033				
4.018							
4.019	Pumping Expense						
4.020	Electric Power	613,306	+S1.035				
4.021	Other-Existing Plant	79,188	+S1.036				
4.022	Other-New Plant	73,893	+S1.037				
4.023	Other-Expanded Plant	0	+S1.038				
4.024							
	Variable Expenses						
4.026	Electric Power	613,306	+S4.020				
4.027	0	348,130					
4.028	Chemicals-New and Expanded Plant	122,028	+S4.012				
4.029	Total Variable Expenses	1,083,464	@SUM(S4.026S4.028)				
4.030							
4.031							
4.032							

4.032 4.033

Rate Calculation.xls.xls

3-15-2020

3-15	-2020
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Analysis: Proforma Charges to Wholesale Customers
Fiscal Year Ending May 31, 2020
TRUE-UP CALCULATION

Line	TF	RUE-UP CA	LCULATION	4
5.000			FY 2020	
5.001 5.002			\$	
5.003 5.004	Existing Revenue Bonds Annual P & I		0	+S1.048
5.005 5.006	Allocation - Existing Revenue Bonds	(a)		
5.000	Water Supply & Treatment	(a) 66.28%	0	@ROUND(S5.004*S5.007,0)
5.008	Transmission Mains	33.72%	0	@ROUND(S5.004*S5.008,0)
5.009	Total	100.00%	0	+S5.007+S5.008
5.010	New Revenue Bonds			
5.011	Debt Service on Improvements - 1999 Bonds			
5.013	Annual P & I		0	+S1.049
5.014	Debt Service on Improvements - 2003 Bonds		007 100	. 04 050
5.015 5.016	Annual P & I Debt Service on Improvements - 2009 Bonds		307,120	+S1.050
5.017	Annual P & I		378,777	+S1.051
5.018	Debt Service on Improvements - 2014 Bonds			
5.019 5.020	Annual P & I Debt Service on Improvements - 2015 Bonds		236,577	+S1.052
5.020	Annual P & I		215,305	+S1.053
5.022	Debt Service on Cavin Project		-,	
5.023	Annual P & I		848,180	+S1.054
5.024 5.025	Debt Service on Improvements - 2018 Bonds Annual P & I		2,494,699	+S1.055
5.026			2,404,000	101.000
5.027	Allocation - 1999 Improvements	(b)		
5.028	Water Supply & Treatment	42.25%	0	@ROUND(S5.013*S5.028,0)
5.029 5.030	Transmission Mains Total	57.75% 100.00%	0	@ROUND(S5.013*S5.029,0) +S5.028+S5.029
5.031	i otai	100.0070	0	100.020100.023
5.032	Allocation - 2003 Improvements	(b)		
5.033	Water Supply & Treatment Transmission Mains	47.74%	146,619	@ROUND(S5.015*S5.033,0)
5.034 5.035	Total	52.26% 100.00%	160,501 307,120	@ROUND(S5.015*S5.034,0) +S5.033+S5.034
5.036		100.0070	001,120	
5.037	Allocation - 2009 Improvements	(c)		
5.038 5.039	Water Supply & Treatment Transmission Mains	58.51% 4.74%	221,624 17,954	@ROUND(S5.017*S5.038,0) @ROUND(S5.017*S5.039,0)
5.039	Cavin Plant	13.68%	51,817	@ROUND(\$5.017*\$5.040,0)
5.041	Distribution/General Plant	23.07%	87,384	@ROUND(S5.017*S5.041,0)
5.042	Total	100.00%	378,779	+\$5.038+\$5.039+\$5.040+\$5.041
5.043 5.044	Allocation - 2014 Improvements	(d)		
5.045	Water Supply & Treatment	27.26%	64,491	@ROUND(S5.019*S5.045,0)
5.046	Transmission Mains	26.53%	62,764	@ROUND(S5.019*S5.046,0)
5.047 5.048	Cavin Plant Distribution/General Plant	11.89% 34.32%	28,129 81,193	@ROUND(S5.019*S5.047,0) @ROUND(S5.019*S5.048,0)
5.040	Total	100.00%	236,577	+\$5.045+\$5.046+\$5.047+\$5.048
5.050				
5.051	Allocation - 2015 Improvements	(e)	04 704	
5.052 5.053	Water Supply & Treatment Cavin Plant	44.00% 0.00%	94,734 0	@ROUND(S5.021*S5.052,0) @ROUND(S5.021*S5.053,0)
5.054	Expanded Plant	56.00%	120,571	@ROUND(S5.021*S5.054,0)
5.055	Total	100.00%	215,305	+\$5.052+\$5.053+\$5.054
5.056 5.057	Allocation - 2018 Improvements	(f)		
5.057	Water Supply & Treatment	(f) 6.13%	152,925	@ROUND(S5.025*S5.058,0)
5.059	Transmission Mains	2.79%	69,602	@ROUND(\$5.025*\$5.059,0)
5.060	Cavin Plant	0.00%	0	@ROUND(S5.025*S5.060,0)
5.061 5.062	Expanded Plant Distribution/General Plant	88.93% 2.15%	2,218,535 53,636	@ROUND(S5.025*S5.061,0) @ROUND(S5.025*S5.062.0)
5.063	Total	100.00%		+\$5.058+\$5.059+\$5.060+\$5.061+\$5.062
5.064				
	Debt Service Summary		690 202	+\$5.007+\$5.028+\$5.033+\$5.038+\$5.045+\$5.052+\$5.058
5.066 5.067	Existing Treatment Facility New Treatment Facility		680,393 928,126	+\$5.023+\$5.040+\$5.047+\$5.053+\$5.060
5.068	Transmission Facilities		310,821	+\$5.008+\$5.029+\$5.034+\$5.039+\$5.046+\$5.059
5.069	Expanded Treatment Facility		2,339,106	+S5.054+S5.061
5.070 5.071	Distribution/General Plant	-	222,213 4,480,659	+S5.041+S5.048+S5.062 +S5.066+S5.067+S5.068+S5.069+S5.070
5.071	(a) Exhibit E, Contract		4,400,009	· 33.000 · 33.007 · 33.000 · 33.009 · 33.070
5.073	(b) Based on dollars spent on improvements,	•		
5.074	(c) Based on dollars spent on improvements,			
5.075 5.076	<ul> <li>(d) Based on estimated dollars to be spent on</li> <li>(e) Based on estimated dollars to be spent on</li> </ul>			
5.070	(f) Based on estimated dollars to be spent on		<i>,</i> ,	

5.077 (f) Based on estimated dollars to be spent on improvements, per Water Financial model.

### Analysis: Proforma Charges to Wholesale Customers Fiscal Year Ending May 31, 2020 TRUE-UP CALCULATION

LINC		INCE-OF CALCULATION	
6.000		FY 2020	
6.001			
6.002		\$	
6.003		1 400 044	.01.010
	Administrative and General Expenses	1,429,644	+S1.040
6.005			
	Basis of Allocation = Supervised Expenses (b)	4 050 040	. 64 004 . 64 000 . 64 004
6.007	Existing Treatment Facility	1,952,919	+S4.004+S4.009+S4.021
6.008		070 500	. 64 042 . 64 002
6.009	New Treatment Facility	870,538	+S4.013+S4.022
6.010		0	. 0.4. 0.4.7. 0.4.000
6.011	Expanded Treatment Facility	0	+S4.017+S4.023
6.012	<b>T</b>	570.001	.00.011
6.013	Transmission System	578,861	+S3.014
6.014		750.000	.00.010
6.015	Distribution System	753,386	+S3.016
6.016	Queterrar Accounting 8 Information	COC 224	01.011
6.017 6.018	Customer Accounting & Information	686,324	+S1.041
		4.040.000	
6.019	Total Above	4,842,028	@SUM(S6.007S6.017)
6.020	Allesstice Of Admin 8 Oce Evenence		
6.021	Allocation Of Admin. & Gen. Expense Existing Treatment Facility	576.613	@ROUND(+S6.004*S6.007/S6.019,0)
6.022	Existing Treatment Facility	576,613	@ROUND(+36.004 36.007/36.019,0)
	New Treatment Facility	257.022	
6.024 6.025	New Treatment Facility	257,033	@ROUND(+S6.004*S6.009/S6.019,0)
6.025	Expanded Treatment Facility	0	@ROUND(+S6.004*S6.011/S6.019,0)
6.020	Expanded Treatment Facility	0	@ROUND(+30.004 30.011/30.019,0)
6.027	Transmission System	170,913	@ROUND(+S6.004*S6.013/S6.019,0)
6.028	Transmission System	170,913	@ROUND(+30.004 30.013/30.019,0)
6.030	Distribution System	222.443	@ROUND(+S6.004*S6.015/S6.019,0)
6.031	Distribution System	222,443	@100110(100.004 00.010/00.019,0)
6.032	Customer Accounting & Information	202,642	@ROUND(+S6.004*S6.017/S6.019,0)
6.033	Customer Accounting & Information	202,042	(arconto(.004 00.017/00.013,0)
6.033	Total Above	1 420 644	@SUM(S6.022S6.032)
6.035		1,429,044	(00.02200.002)
6.035	(b) Excludes expenses which you with the	quantity of water produced	

6.036 (b) Excludes expenses which vary with the quantity of water produced.

Line		UP CALCULATION	-
7.000 7.001		FY 2020	
7.002		\$	
	Existing Treatment Facility Fixed Costs Debt Service	600 202	+95.066
7.004		680,393	+\$5.066
7.006	O&M Expense	1,952,919	+S4.004+S4.009+S4.02
7.007	Replacements & Improvements	147 471	+S7.057
7.008	Replacements & improvements	147,471	+37.007
7.010	Admin. & General Expense	576,613	+S6.022
7.011	Total Existing Treatment Facility Fixed Costs	3,357,396	@SUM(S7.004S7.010)
7.012	Total Existing Treatment Facility Fixed Costs	3,337,330	@30M(37.00437.010,
7.014			
7.015	New Treatment Facility Fixed Costs		
7.017	Debt Service	928,126	+S5.067
7.018	00115	070 500	01010-01000
7.019 7.020	O&M Expense	870,538	+S4.013+S4.022
7.021	Replacements & Improvements	312,875	+S7.061
7.022	Admin. & General Expense	257 022	+96.024
7.023 7.024	Admin. & General Expense	257,033	+30.024
7.025	Total New Treatment Facility Fixed Costs	2,368,573	@SUM(S7.017S7.023)
7.026	Transmission Facility Fixed Costs		
7.027	Debt Service	310,821	+\$5.068
7.029			
7.030 7.031	O&M Expense	578,861	+S3.014
7.031	Replacements & Improvements	241,349	+S7.065
7.033			
7.034 7.035	Admin. & General Expense	170,913	+S6.028
7.036	Total Transmission Facility Fixed Costs	1,301,944	@SUM(S7.028S7.034)
7.037			
7.038	Expanded Treatment Facility Fixed Costs		
7.040	Debt Service	2,339,106	+S5.069
7.041	OPM Frances	0	. 04 047 . 04 000
7.042 7.043	O&M Expense	0	+S4.017+S4.023
7.044	Replacements & Improvements	0	+S7.069
7.045	Admin & Constal Exponse	0	156.026
7.046 7.047	Admin. & General Expense	0	+S6.026
7.048	Total Expanded Treatment Facility Fixed Costs	2,339,106	@SUM(S7.040S7.046)
7.049	Variable Expenses		
7.050	Total Amount	1,083,464	+S4.029
7.052			
7.053 7.054	Plant Investment as of May 31, 2019: Existing Treatment Facilities		
7.055	Existing /Additions	(a) 10,185,837	1.25% 127,323
7.056	Cavin Project Improvements	(a) <u>1,611,825</u>	1.25% 20,148
7.057 7.058	New Treatment Facilities	11,797,662	147,471
7.059	Additions	(a) 1,812,492	1.25% 22,656
7.060	Cavin Project Improvements	(a) 23,217,545	1.25% 290,219
7.061 7.062	Transmission Facilities	25,030,037	312,875
7.063	Existing/Additions	(a) 16,852,493	1.25% 210,656
7.064	Cavin Project Improvements	(a) <u>2,455,475</u>	1.25% 30,693
7.065 7.066	Expanded Treatment Facilities	19,307,968	241,349
7.067	Additions	(a) 0	1.25% 0
7.068	Cavin Project Improvements	(a) <u>0</u>	1.25% 0
7.069 7.070		0	0
7.070	(a) Contributions to R&R Fund for FY 2017 were 1.25%	% of Plant Investme	nt,

Schedule 8 Exhibit H for FY 2020 Development of Charges to Districts

Line

### 3-15-2020

LINE			ALCOLATIO				
8.000			Who	lesale Custon	ners		
8.001		Total					
8.002		System	Southeast	West	East		
8.003		Costs	Daviess	Daviess	Daviess	Subtotal	
8.004							
8.005	Existing Treatment Excility						
8.006 8.007	Existing Treatment Facility Total Costs	\$3,357,396	+S7.012				
8.008		φ3,337,330	107.012				
8.009	District Responsibility						
8.010	Percent		13.56%	9.65%	4.09%	27 30%	+S2.019
8.011	Amount		\$455,263	\$323,989	\$137,317	\$916,569	@ROUND(S8.007*S8.010,0)
8.012						. ,	
8.013							
8.014	New Treatment Facility						
8.015	Total Costs	\$2,368,573	+S7.025				
8.016							
8.017	District Responsibility						
8.018	Percent		12.75%	8.25%	4.47%		+S2.056
8.019	Amount		\$301,993	\$195,407	\$105,875	\$603,275	@ROUND(S8.015*S8.018,0)
8.020							
8.021	Transmission Facilities						
8.022	Total Costs	\$1,301,944	+S7.036				
8.024	10121 00313	φ1,001,044	.07.000				
8.025	District Responsibility						
8.026	Percent		17.38%	11.29%	7.15%	35.82%	+S2.028
8.027	Amount		\$226,278	\$146,989	\$93,089	\$466,356	@ROUND(S8.023*S8.026,0)
8.028							
8.029							
8.030	Expanded Treatment Facility						
8.031	Total Costs	\$2,339,106	+S7.048				
8.032							
8.033	District Responsibility			10.010/			00.005
8.034	Percent		15.61%		7.07%		+S2.085
8.035 8.036	Amount		\$365,134	\$255,898	\$165,375	\$786,407	@ROUND(S8.031*S8.034,0)
8.030							
	Variable Expenses						
8.039	Total Costs	\$1,083,464	+S7.051				
8.040							
8.041	District Responsibility						
8.042	Percent		16.32%	10.25%	7.32%	33.89%	+S2.009
8.043	Amount		\$176,821	\$111,055	\$79,310	\$367,186	@ROUND(S8.039*S8.042,0)
8.044							
8.045			SEDC	WDC	EDC		
	Total Prior Year True-Up Adjustment		\$0	\$0	\$0	\$0	
	Unrecovered True-Up Charges		\$0 ©0	\$0 \$0	\$0 ©0	\$0 ©0	
8.048 8.049	True-Up Adjustment This Period		\$0	\$0	\$0	\$0	
	Total Charges to Districts for FY 2020		\$1 525 489	\$1,033,338	\$580.966	\$3,139,793	+\$8.011+\$8.019+\$8.027+\$8.035+\$8.043+\$8.048
8.051			ψ1,020,400	φ1,000,000	ψ000,000	ψ0,100,700	100.011100.013100.021100.003100.043100.040
8.052							
	Effective Unit Charge		SEDC	WDC	EDC		
8.054	Existing Treatment Facility		\$0.674	\$0.762	\$0.453	\$0.653	@ROUND(+S8.011/(1000*S9.008),3)
8.055	New Treatment Facility		\$0.447	\$0.460	\$0.349	\$0.430	@ROUND(+S8.019/(1000*S9.008),3)
8.056	Transmission Facilities		\$0.335	\$0.346	\$0.307	\$0.332	@ROUND(+S8.027/(1000*S9.008),3)
8.057	Expanded Treatment Facility		\$0.541	\$0.602	\$0.546	\$0.561	@ROUND(+S8.035/(1000*S9.008),3)
8.058	Variable Expenses		\$0.262	\$0.261	\$0.262	\$0.262	@ROUND(+S8.043/(1000*S9.008),3)
8.059	Prior Year Trueup		\$0.000	\$0.000	\$0.000	\$0.000	@ROUND(+S8.048/(1000*S9.008),3)
8.060			£2.260		¢4 047	#0.000	@SUM/S9.054_S9.050
8.061 8.062	w/ true up w/o true up		\$2.260 \$2.260	\$2.431 \$2.431	\$1.917 \$1.917	\$2.238	@SUM(S8.054S8.059)
0.002	w/o uue up		<i>ψ</i> 2.200	φ <b>2.4</b> 31	ψ1. <b>3</b> 1/		

2							
9.000			Wh	olesale Custor	ners		
9.001							
9.002			Southeast	West	East		
9.003			Daviess	Daviess	Daviess	Subtotal	
9.004							
9.005							
9.006	Sales, FY 1991 M	il. gal	521	338	151	1,010	+S10.027
9.007	Growth Factor		1.295	1.255	2.006		S1.010 through S1.012
9.008	Sales, FY 2020 M	il. gal	675	425	303	1,403	@ROUND(S9.006*S9.007,0)
9.009							
9.010	Total FY 2020 Charges		\$1,525,489	\$1,033,338	\$580,966	\$3,139,793	+S8.050
9.011							
9.012	Effective unit cost (per 1000 gallons)		\$2.260	\$2.431	\$1.917	\$2.238	@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, 2020		\$2.260	\$2.431	\$1.917	\$2.238	@MAX(+S9.012,+S9.015)
9.018							
9.019	Effective Rate Over (U	nder) Floor	\$1.112	\$1.218	\$0.769		
9.020							
9.021							
9.022	Current Rates (per 1000 gallons) - effective	6/1/2020	\$2.350	\$2.800	\$1.940		
9.023	Increase (Decrease)		(\$0.090)	(\$0.369)	(\$0.023)		
9.024	Percent Increase (Decrease)		-3.8%	-13.2%	-1.2%		

### Analysis: Proforma Charges to Wholesale Customers Fiscal Year Ending May 31, 2020 TRUE-UP CALCULATION

Line		Fiscal Year En TRUE-UP CAL							
10.000			Who	lesale Custome	ers				
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	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 10.012	For Information Only								
10.012	Annual sales	Mil cf	67.08	45.89	21.02	(a)			
10.014	Annual sales	Mil. gal.	502	343	157		7.48*S10.013,0)		
10.015	Average Day	mgd	1.38	0.94	0.43	+S10.014/3			
10.016 10.017	Ratio Max to Average Day		1.69	2.02	1.35	+S10.008/S	10.015		
10.018									
10.019	Average of System 5 maximum day demar	nds					mgd	17.90	(a)
10.020	Allowance for filter wash water							2%	
10.021 10.022	Adj. System 5 Maximum Day Demands (Ba	ase year plant us	age)				mgd	17.54	@ROUND(+S10.019*(1-S10.020),2)
10.022									
10.024									
	Input data for FY 1991 (a)	Millian of		(1-		405.0	200.0	524.0	
10.026 10.027	Annual Sales Annual Sales	Million cf Mil. gal.	521	(b 338	9) 151	135.0 1,010	399.2 2,986	534.2 3,996	
10.027	Annual Gales	iviii. gai.	521	(C		1,010	2,500	0,000	
10.029	Average of 5 Maximum Day Demands	mgd	1.95	1.35 `	0.60	@ROUND(	S10.033*S10.02	7/365,3)	
10.030									
10.031 10.032	For Information Only Average Day	mgd	1.427	0.926	0.414	+S10.027/3	85		
10.032	Ratio Max to Average Day	iliga	1.37	1.46	1.45	+S10.029/S		1.41	<< Ave SE & W
10.034	0, 7								
10.035	Allowance for Transmission Losses		2%	2%	2%	Estimated			
10.036	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	@ROUND(-	+S10.029/(1-S10	0.035),3)	
10.041	Total System Data:								
10.042	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									
10.048	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									
10.053									
10.054	(a) Source: OMU staff tabulation dated 8-1	9-91					ess and West D	aviess.	
10.055	May, 1991 Financial Statement			(c) Amount per		,			
10.056 10.057				ratios of the	other distric	IS.			
	(d) East Daviess est 5 day max day demand								
10.059	FY 1989 Annual Sales	Million cf	21.02	<< OMU mon			5		
10.060	FY 1989 Annual Sales	Mil. gal.	157.2	@ROUND(S1					
10.061 10.062	Average day demand Estimated Max day ratio	mgd	0.431 1.35	@ROUND(S1	0.060/365,	3)			
10.062	Est. East Daviess 5 day max day demand	(mgd)	0.582	@ROUND(S1	0.061*S10.	062,3)			
10.064				- '					
10.065									
10.066									

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
	0.000/			<b>*</b> 4 4 4 <b>•</b>			
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)
FY 2019	11.02%	290,000	294,748	\$1.421	\$418,874	\$481,561	(\$62,687)
FY 2020	14.71%	302,000	302,523	\$1.630	\$493,112	\$580,966	(\$87,854)
Totals to I	Date	4,225,000	4,234,752		\$5,565,225	\$5,598,610	(\$33,385)

Owensboro Municipal Utilities ~ Black & Veatch Project: 17656.010

3-15-2021

Line		Estimate f	or FY 2022 Ra	te				
1.000 1.001 1.002			FY 1991 Amount	FY 1991 Reference	Inflation Factor	Growth Factor	Calculated Growth Factor	FY 2021 Amount
1.003 1.004 1.005	Water System Demands and Usage						30 Years	
1.006 1.007	System Annual Quantity	Mil. Gal.	4,846	+S10.050	0%	-0.55%	0.846	4,101
1.008								
1.009	District Annual Quantity							
1.010	Southeast Daviess	Mil. Gal.	532	+S10.039	0%	0.97%	1.335	710
1.011	West Daviess	Mil. Gal.	345	+S10.039	0%	0.66%	1.217	420
1.012	East Daviess	Mil. Gal.	154	+S10.039	0%	2.42%	2.052	316
1.013								
	Maximum Day Quantity					0.000/	4 000	
1.015	Southeast Daviess	mgd	1.990	+S10.040	0%	0.96%	1.332	2.651
1.016	West Daviess	mgd	1.378	+S10.040	0%	0.51%	1.166	1.607
1.017 1.018	East Daviess	mgd	0.612	+S10.040	0%	1.88%	1.750	1.071
1.019	System Maximum Day Quantity	mgd	16.91	+S10.045	0%	-0.66%	0.821	13.88
	Operation and Maintenance Expense							
1.022	Transmission and Dist. Expense	\$	269.521	(a)	5.67%	0%	5.235	1,410,896
1.024	Source of Supply Expense	\$	121,068	(a)	7.36%	0%	8.425	1,019,970
1.025	Existing Treatment Plant Expense	Ţ	,	()				.,,
1.026	Chemicals	\$	198,132	(a)	1.16%	-0.55%	1.200	237,824
1.027	Other	\$	405,493	(a)	3.47%	0%	2.783	1,128,679
1.028	New Treatment Plant Expense							
1.029	Chemicals	\$	0		n/a	n/a	n/a	198,462
1.030	Other	\$	0		n/a	n/a	n/a	1,055,221
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)	4.02%	-0.55%	2.786	669,108
1.036	Other-Existing Plant	\$	8,840	(a)	7.33%	0%	8.351	73,820
1.037	Other-New Plant	\$	0		n/a	n/a	n/a	77,761
1.038 1.039	Other-Expanded Plant	\$	0		n/a	n/a	n/a	0
1.040	Administrative Expenses	\$	689,980	(a)	2.23%	0%	1.939	1,337,575
1.041	Customer Accounting & Information	\$	176,825	(a)	3.81%	0%	3.073	543,335
1.042							-	
1.043 1.044	(a) FY 1991 financial statements.		2,110,050					7,752,651
1.045								
	Debt Service Payments							
1.047								
1.048	Existing Plant	\$	487,100					0
1.049	1999 Improvements	\$	0					0
1.050	2003 Improvements	\$	0					311,788
1.051	2009 Improvements	\$	0					390,244
1.052	2014 Improvements	\$	0					232,221
1.053	2015 Improvements	\$	0					220,367
1.054	Cavin Plant	\$	0					842,758
1.055 1.056	2018 Improvements	\$	0 487.100					2,500,889 4,498,267
1.056			407,100					4,430,207
1.057								
1.056								

Line

Line			Ending May 31 r FY 2022 Rate						
2.000			Whole	sale Custon	ners				
2.001							OMU	Total	
2.002		1.1	Southeast	West	East	0	Retail	OMU	
2.003 2.004		Units	Daviess	Daviess	Daviess	Subtotal	Customers	System	
2.004									
2.006 2.007	FY 2021 System Annual Quantity FY 2021 District Annual Quantity	Mil. gal. Mil. gal.	710	420	316	1,446	2,655 +S1.010, +S		+S1.007 012
2.008			17.04%	40.040/	7 740/	05 000/		00 007/00 0	20 A)
2.009 2.010	District Responsibility for Variable Expense	es	17.31%	10.24%	7.71%	35.26%	@ROUND(+	52.007/52.0	00,4)
2.011	District Responsibility for Fixed Costs of Existir	ng Facilities							
2.013									
	FY 1989 District Base Quantity	mgd	2.378	1.939	0.594	4.911	+S10.010	47.54	. 640.004
	FY 1989 Plant Usage (Base) After June 1, 2018?	mgd Yes						17.54	+S10.021
2.017	Percentages after June 1, 2018	100	13.56%	9.65%	4.09%	27.30%			
2.018	District Responsibility for Fixed Costs of E	xisting Facilitie							
2.019	Percent		13.56%	9.65%	4.09%	27.30%	@IF(S2.016=	No,ROUND	(+S2.014/S2.015,4),ROUND(+S2.018,
2.020 2.021									
2.022	District Responsibility for Fixed Costs of Existin	ng Transmissio	n Facilities						
2.023		-							
2.024	FY 2021 District Maximum Day Quantity		2.651	1.607	1.071	5.329	+S1.015, +S		
2.025 2.026	FY 2021 System Maximum Day Quantity							13.88	+S1.019
2.020	District Responsibility for Fixed Costs of E	xisting Transm	ission Facilities						
2.028	Percent	-	19.10%	11.58%	7.72%	38.40%	@ROUND(+	S2.024/S2.0	25,4)
2.029									
2.030 2.031	District Responsibility for Fixed Costs of New F	acilities							
2.032		dointido							
2.033	FY 2021 System Maximum Day Quantity	mgd						13.88	+S1.019
2.034	less Base Year Plant Usage	mgd						17.54	Contract
2.035 2.036	New Plant Capacity	mgd						10.00	Input
2.037	FY 2021 New Plant Usage	mgd							+\$2.033-\$2.034
2.038	FY 2021 New Plant Usage	mgd	(but not less	than zero)				0.00	@IF(S2.037<0,0,+S2.037)
2.039	FY 2021 Reserve Capacity	mgd						10.00	+S2.036-S2.038
2.040 2.041	FY 2021 Maximum Day Quantity	mgd	2.651	1.607	1.071	5.329	+S2.024		
2.042	FY 1989 District Base Quantity	mgd	2.378	1.939	0.594	4.911	+S10.010		
2.043	District Growth Quantity	mgd	0.273	(0.332)	0.477		+S2.041-S2.		
2.044 2.045	But not less than zero	mgd	0.273	0.000	0.477		@IF(S2.043	<0,0,+S2.04	3)
2.045	District Growth Ratio		1.000	0.000	1.000		@IF(S2.038=	=0,@IF(S2.04	44=0,0,1),S2.044/S2.038
2.047							0		
2.048 2.049	Ratio District Growth Quantity / New Plant	Capacity							
2.049	Factor	percent	2.73%	0.00%	4.77%		@ROUND(S	2.044/S2.03	6.4)
2.051		porooni	2	0.0070			@	2.01.02.00	o, i y
2.052									
2.053 2.054	Minimum District Responsibility	percent	12.75%	8.25%	4.00%	25.00%	(a)		
2.054	District Responsibility for Fixed Costs of N	ew Facilities							
2.056	Percent		12.75%	8.25%	4.77%	25.77%	@MAX(S2.0	50,S2.053)	
2.057	(a) Per Contracts.								
2.058 2.059									
	District Responsibility for Fixed Costs of Expan	ded Facilities							
2.061									
2.062	FY 2021 System Maximum Day Quantity	mgd mgd						13.88	+S1.019
2.063 2.064	less Base Year Plant Usage	mgd						17.54	Contract
2.065	New Plant Capacity	mgd						10.00	Input
2.066	FY 2021 Expanded Plant Usage	mgd						(3.66)	+\$2.062-\$2.063
2.067	FY 2021 Expanded Plant Usage	mgd mgd	(but not less	than zero)				0.00	@IF(S2.066<0,0,+S2.066)
2.068 2.069	FY 2021 Reserve Capacity	mgd						10.00	+S2.065-S2.067
2.070	FY 2021 Maximum Day Quantity	mgd	2.651	1.607	1.071	5.329	+S2.024		
2.071	FY 1989 District Base Quantity	mgd	2.378	1.939	0.594	4.911	+S10.010		
2.072	District Growth Quantity	mgd mgd	0.273	(0.332)	0.477		+S2.070-S2.		2)
2.073 2.074	But not less than zero	mgd	0.273	0.000	0.477		@IF(S2.072	~0,0,+52.072	<i>د</i> ر
2.075	District Growth Ratio		1.000	0.000	1.000		@IF(S2.067=	=0,@IF(S2.07	73=0,0,1),S2.073/S2.067
2.076							- •		
2.077	Ratio District Growth Quantity / Expanded	Plant Capacity	/						
2.078 2.079	Factor	percent	2.73%	0.00%	4.77%		@ROUND(S	2.073/52 06	5.4)
2.079	. 40101	porooni	2.10/0	0.0070	7.7770				-,.,
2.081									
2.082	Minimum District Responsibility	percent	15.61%	10.94%	7.07%	33.62%	(a)		
2 002									
	District Responsibility for Fixed Costs of F	xpanded Facili	ties						
2.083 2.084 2.085	District Responsibility for Fixed Costs of E Percent	xpanded Facili	ties 15.61 <sup>®ate</sup>	e Calgulation	n.xls.xl <mark>s</mark> .07%	33.62%	@MAX(S2.0	79,S2.082)	

Schedule 3 Exhibit C for FY 2021 Transmission O&M Expense

Owensboro Municipal Utilities ~ Black & Veatch Project: 17656.010

Line	Fiscal Year Ending May 31, 2021							
3.000								
3.001								
3.002	FY 2021 Annual Transmission & Distribution Expense	\$1,410,896	+S1.023 (a)					
3.003								
3.004	Beginning of year inch-feet of transmission and distribution	ion system						
3.005								
3.006	Distribution mains (less than 8 inch)	6,926,862						
3.007								
3.008	Transmission mains ( 8 inch & over)	5,316,958						
3.009	<b>T</b> ( )	40.040.000						
3.010	Total	12,243,820						
3.011 3.012	Topografication and in a	43.43%						
3.012	Transmission portion	43.43%						
	Calculated Transmission O&M Expense	\$612.752	@ROUND(S3.002*S3.01	2 0)				
3.014		ψ012,732	@100110(33.002 33.01	2,0)				
3.016	Net Distribution O&M Expense	\$798.144	+S3.002-S3.014					
3.017		\$100,111	00.002 00.011					
3.018								
3.019								
3.020								
3.021	(a) Total water trans. & dist. expense less maintena	ance of services,						
3.022	meters, hydrants and misc. plant.							
3.023	• •							

Schedule 4 Exhibit D for FY 2021		Owensboro Municipal Utilities ~ Black & Veatch Project: 17656.010						
	Supply & Treatment O&M Expense		Analysis: Proforma Charges to Wholesale Customers Fiscal Year Ending May 31, 2021					
Line			FY 2022 Rate					
4.000		FY 2021						
4.001								
4.002 4.003		\$						
	Source of Supply Expense	1,019,970	+S1.024					
4.004		1,019,970	131.024					
	Water Treatment							
4.007	Existing Plant							
4.008		237,824	+S1.026					
4.009	Other	1,128,679	+S1.027					
4.010								
4.011	New Plant							
4.012	Chemicals	198,462	+S1.029					
4.013		1,055,221	+S1.030					
4.014								
4.015								
4.016		0	+\$1.032					
4.017	Other	0	+S1.033					
4.018								
	Pumping Expense	000 400	. 64.025					
4.020 4.021	Electric Power	669,108 73,820	+S1.035 +S1.036					
4.021	Other-Existing Plant Other-New Plant	73,820	+S1.036 +S1.037					
4.022		0	+S1.037 +S1.038					
4.023	Other-Expanded Hant	0	101.000					
	Variable Expenses							
4.026	•	669,108	+S4.020					
4.027		237,824	+S4.008					
4.028		198,462	+S4.012					
4.029	Total Variable Expenses	1,105,394	@SUM(S4.026S4.028)					
4.030			,					
4.031								
4.032								
4.033								

3-15-2021

Schedule 5 Exhibit E for FY 2021 Allocation of Revenue Bond Debt Service

Line

Analysis: Proforma Charges to Wholesale Customers	
Fiscal Year Ending May 31, 2021	
Estimate for FY 2022 Rate	

Line	Es	stimate for	FY 2022 Rat	te
5.000			FY 2021	
5.001				
5.002	Evistina Devenue Develo		\$	
5.003 5.004	Existing Revenue Bonds Annual P & I		0	+S1.048
5.005			Ŭ	
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	@ROUND(S5.004*S5.008,0)
5.009 5.010	Total	100.00%	0	+\$5.007+\$5.008
	New Revenue Bonds			
5.012	Debt Service on Improvements - 1999 Bonds			
5.013	Annual P & I		0	+S1.049
5.014	Debt Service on Improvements - 2003 Bonds			
5.015 5.016	Annual P & I Debt Service on Improvements - 2009 Bonds		311,788	+S1.050
5.010	Annual P & I		390,244	+S1.051
5.018	Debt Service on Improvements - 2014 Bonds		000,211	
5.019	Annual P & I		232,221	+S1.052
5.020	Debt Service on Improvements - 2015 Bonds			
5.021 5.022	Annual P & I Debt Service on Cavin Project		220,367	+S1.053
5.022	Annual P & I		842,758	+S1.054
5.024	Debt Service on Improvements - 2018 Bonds		0.2,000	
5.025	Annual P & I		2,500,889	+S1.055
5.026				
5.027	Allocation - 1999 Improvements Water Supply & Treatment	(b)	0	
5.028 5.029	Transmission Mains	42.25% 57.75%	0	@ROUND(S5.013*S5.028,0) @ROUND(S5.013*S5.029,0)
5.030	Total	100.00%	0	+\$5.028+\$5.029
5.031				
5.032	Allocation - 2003 Improvements	(b)		
5.033	Water Supply & Treatment	47.74%	148,848	@ROUND(S5.015*S5.033,0)
5.034 5.035	Transmission Mains Total	52.26% 100.00%	162,941 311,789	@ROUND(S5.015*S5.034,0) +S5.033+S5.034
5.036	Total	100.0070	011,700	
5.037	Allocation - 2009 Improvements	(c)		
5.038	Water Supply & Treatment	58.51%	228,333	@ROUND(S5.017*S5.038,0)
5.039	Transmission Mains	4.74%	18,498	@ROUND(S5.017*S5.039,0)
5.040 5.041	Cavin Plant Distribution/General Plant	13.68% 23.07%	53,385 90,029	@ROUND(S5.017*S5.040,0) @ROUND(S5.017*S5.041,0)
5.042	Total	100.00%	390,245	+\$5.038+\$5.039+\$5.040+\$5.041
5.043				
5.044	Allocation - 2014 Improvements	(d)	07 400	
5.045 5.046	Water Supply & Treatment Transmission Mains	37.51% 32.41%	87,106 75,263	@ROUND(S5.019*S5.045,0)
5.040	Cavin Plant	8.29%	19,251	@ROUND(S5.019*S5.046,0) @ROUND(S5.019*S5.047,0)
5.048	Distribution/General Plant	21.79%	50,601	@ROUND(S5.019*S5.048,0)
5.049	Total	100.00%	232,221	+\$5.045+\$5.046+\$5.047+\$5.048
5.050				
5.051	Allocation - 2015 Improvements	(e) 44.00%	06.060	
5.052 5.053	Water Supply & Treatment Cavin Plant	44.00% 0.00%	96,962 0	@ROUND(S5.021*S5.052,0) @ROUND(S5.021*S5.053,0)
5.054	Expanded Plant	56.00%	123,406	@ROUND(S5.021*S5.054,0)
5.055	Total	100.00%	220,368	+S5.052+S5.053+S5.054
5.056				
5.057	Allocation - 2018 Improvements Water Supply & Treatment	(f)	452.205	@ROUND(S5.025*S5.058.0)
5.058 5.059	Transmission Mains	6.13% 2.79%	153,305 69,775	@ROUND(\$5.025 \$5.050,0) @ROUND(\$5.025*\$5.059,0)
5.060	Cavin Plant	0.00%	00,770	@ROUND(S5.025*S5.060,0)
5.061	Expanded Plant		2,224,041	@ROUND(S5.025*S5.061,0)
5.062	Distribution/General Plant	2.15%	53,769	@ROUND(S5.025*S5.062,0)
5.063	Total	100.00%	2,500,890	+S5.058+S5.059+S5.060+S5.061+S5.062
5.064	Debt Service Summary			
5.066	Existing Treatment Facility		714,554	+\$5.007+\$5.028+\$5.033+\$5.038+\$5.045+\$5.052+\$5.058
5.067	New Treatment Facility		915,394	+S5.023+S5.040+S5.047+S5.053+S5.060
5.068	Transmission Facilities		326,477	+\$5.008+\$5.029+\$5.034+\$5.039+\$5.046+\$5.059
5.069	Expanded Treatment Facility		2,347,447	+\$5.054+\$5.061
5.070	Distribution/General Plant	-	194,399 4,498,271	
5.071 5.072	(a) Exhibit E, Contract		4,490,271	·33.000+33.007+33.000+33.009+33.070
5.072	(b) Based on dollars spent on improvements,	per Water (	Construction	Fund schedule.
5.074	(c) Based on dollars spent on improvements,	per Water (	Construction	Fund schedule.
5.075	(d) Based on estimated dollars to be spent on			
5.076 5.077	<ul> <li>(e) Based on estimated dollars to be spent on</li> <li>(f) Based on estimated dollars to be spent on</li> </ul>			
5.077	(1) Dased on estimated dollars to be spent on	mproverne	mo, per vvalt	

### Analysis: Proforma Charges to Wholesale Customers Fiscal Year Ending May 31, 2021 Estimate for FY 2022 Rate

LINC	•		
6.000		FY 2021	
6.001 6.002			
		\$	
6.003	Administrative and Canaral Evenness	1 227 575	+S1.040
6.004	Administrative and General Expenses	1,337,575	+31.040
	Basis of Allocation = Supervised Expenses (b)		
6.007	Existing Treatment Facility	2,222,469	+S4.004+S4.009+S4.021
6.008		2,222,403	134.004 134.009 134.021
6.009	New Treatment Facility	1,132,981	+S4.013+S4.022
6.010	New Heatment Facility	1,102,001	104.010104.022
6.011	Expanded Treatment Facility	0	+S4.017+S4.023
6.012	Expanded frediment facinty	Ŭ	04.011 04.020
6.013	Transmission System	612,752	+S3.014
6.014	··		
6.015	Distribution System	798,144	+S3.016
6.016		,	
6.017	Customer Accounting & Information	543,335	+S1.041
6.018	-		
6.019	Total Above	5,309,682	@SUM(S6.007S6.017)
6.020			
6.021	Allocation Of Admin. & Gen. Expense		
6.022	Existing Treatment Facility	559,868	@ROUND(+S6.004*S6.007/S6.019,0)
6.023			
6.024	New Treatment Facility	285,412	@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	154,360	@ROUND(+S6.004*S6.013/S6.019,0)
6.029		004 000	
6.030	Distribution System	201,062	@ROUND(+S6.004*S6.015/S6.019,0)
6.031	Our terrer Assessmentian & Information	400.070	
6.032	Customer Accounting & Information	136,873	@ROUND(+S6.004*S6.017/S6.019,0)
6.033 6.034	Total Above	1,337,575	@SUM(S6.022S6.032)
6.034		1,337,575	(WOUNI(OU.UZZOU.UJZ)
6.035	(b) Excludes expenses which vary with the o	uantity of water produced	

6.036 (b) Excludes expenses which vary with the quantity of water produced.

Line	Estima	ate for FY 2022 Rat	e
7.000		FY 2021	
7.001 7.002		\$	
7.003	Existing Treatment Facility Fixed Costs		
7.004 7.005	Debt Service	714,554	+S5.066
7.006	O&M Expense	2,222,469	+S4.004+S4.009+S4.021
7.007 7.008	Replacements & Improvements	147,471	+97.057
7.008	Replacements & improvements	147,471	+37.037
7.010	Admin. & General Expense	559,868	+S6.022
7.011 7.012	Total Existing Treatment Facility Fixed Costs	3,644,362	@SUM(S7.004S7.010)
7.013	- ·		
7.014 7.015	New Treatment Facility Fixed Costs		
7.016	·		
7.017 7.018	Debt Service	915,394	+S5.067
7.019	O&M Expense	1,132,981	+S4.013+S4.022
7.020 7.021	Replacements & Improvements	313,606	+97.061
7.021		515,000	137.001
7.023	•	285,412	+S6.024
7.024 7.025	Total New Treatment Facility Fixed Costs	2,647,393	@SUM(S7.017S7.023)
7.026			
7.027	Transmission Facility Fixed Costs Debt Service	326,477	+S5.068
7.029			
7.030 7.031	O&M Expense	612,752	+S3.014
7.032	Replacements & Improvements	250,617	+S7.065
7.033 7.034		154,360	+56.028
7.034	Aumin. & General Expense	154,500	130.020
7.036	Total Transmission Facility Fixed Costs	1,344,206	@SUM(S7.028S7.034)
7.037 7.038	Expanded Treatment Facility Fixed Costs		
7.039	Data Canica	0.047.447	
7.040 7.041	Debt Service	2,347,447	+55.069
7.042	O&M Expense	0	+S4.017+S4.023
7.043 7.044	Replacements & Improvements	75,946	+S7.069
7.045			
7.046 7.047	Admin. & General Expense	0	+S6.026
7.048	Total Expanded Treatment Facility Fixed Costs	2,423,393	@SUM(S7.040S7.046)
7.049	Variable Expenses		
7.051	Total Amount	1,105,394	+S4.029
7.052	Plant Investment on of May 21, 2020		
7.053	Plant Investment as of May 31, 2020: Existing Treatment Facilities		
7.055	Existing/Additions	(a) 10,185,837	1.25% 127,323
7.056 7.057	Cavin Project Improvements	(a) <u>1,611,825</u> 11,797,662	1.25% <u>20,148</u> 147.471
7.058	New Treatment Facilities		,
7.059 7.060	Additions Cavin Project Improvements	(a) 1,870,992 (a) 23,217,545	1.25% 23,387 1.25% 290,219
7.061		25,088,537	313,606
7.062	Transmission Facilities	(a) 17 502 027	1.05% 010.004
7.063 7.064	Existing/Additions Cavin Project Improvements	(a) 17,593,927 (a) 2,455,475	1.25% 219,924 1.25% 30,693
7.065		20,049,402	250,617
7.066 7.067	Expanded Treatment Facilities Additions	(a) 6,075,708	1.25% 75,946
7.068	Cavin Project Improvements	(a) 0 6,075,708	1.25% 0
7.069 7.070		6,075,708	75,946
7.070	(a) Contributions to R&R Fund for FY 2017 were 1.25	% of Plant Investmer	nt,
	excluding land. Distribution Plant and General Pla		

Schedule 8 Exhibit H for FY 2021 Development of Charges to Districts

Line

### 3-15-2021

LINE		Loundle IO	111 2022 1.a				
8.000			Who	lesale Custon	ners		
8.001		Total					
8.002		System	Southeast	West	East	Subtatal	
8.003 8.004		Costs	Daviess	Daviess	Daviess	Subtotal	
8.005							
8.005	Existing Treatment Facility						
8.007	Total Costs	\$3,644,362	+S7 012				
8.008		+-,,					
8.009	District Responsibility						
8.010	Percent		13.56%	9.65%	4.09%	27.30%	+S2.019
8.011	Amount		\$494,176	\$351,681	\$149,054	\$994,911	@ROUND(S8.007*S8.010,0)
8.012							
8.013							
	New Treatment Facility						
8.015	Total Costs	\$2,647,393	+S7.025				
8.016	District Responsibility						
8.017 8.018	District Responsibility Percent		12.75%	8.25%	4.77%	25 77%	+S2.056
8.019	Amount		\$337,543	\$218,410	\$126,281	\$682,234	@ROUND(S8.015*S8.018,0)
8.020	/ mount		<i>\\</i> 001,040	φ210,410	ψ120,201	<i>\\</i> 002,204	(artoont)(co.oro co.oro,o)
8.021							
8.022	Transmission Facilities						
8.023	Total Costs	\$1,344,206	+S7.036				
8.024							
8.025	District Responsibility						
8.026	Percent		19.10%	11.58%	7.72%		+S2.028
8.027 8.028	Amount		\$256,743	\$155,659	\$103,773	\$516,175	@ROUND(S8.023*S8.026,0)
8.028							
	Expanded Treatment Facility						
8.031	Total Costs	\$2,423,393	+S7.048				
8.032							
8.033	District Responsibility						
8.034	Percent		15.61%		7.07%		+S2.085
8.035	Amount		\$378,292	\$265,119	\$171,334	\$814,745	@ROUND(S8.031*S8.034,0)
8.036							
8.037	Variable Expenses						
8.039	Total Costs	\$1,105,394	+S7.051				
8.040		.,					
8.041	District Responsibility						
8.042	Percent		17.31%	10.24%	7.71%		+S2.009
8.043	Amount		\$191,344	\$113,192	\$85,226	\$389,762	@ROUND(S8.039*S8.042,0)
8.044			0550				
8.045	Total Drian Vaar True Lin Adjustment		SEDC	WDC	EDC	¢407.659	
	Total Prior Year True-Up Adjustment Unrecovered True-Up Charges		\$268,360 \$0	\$195,913 \$0	\$33,385 \$0	\$497,658 \$0	
8.048	True-Up Adjustment This Period		\$268,360	\$195,913	\$33,385	\$497,658	
8.049			¢200,000	\$100,010	<i><b>400</b></i> ,000	¢101,000	
	Total Charges to Districts for FY 2021		\$1,926,458	\$1,299,974	\$669,053	\$3,895,485	+\$8.011+\$8.019+\$8.027+\$8.035+\$8.043+\$8.048
8.051							
8.052							
8.053	Effective Unit Charge		SEDC	WDC	EDC		
8.054	Existing Treatment Facility		\$0.710	\$0.854	\$0.481	\$0.702	@ROUND(+S8.011/(1000*S9.008),3)
8.055	New Treatment Facility		\$0.485	\$0.530	\$0.407	\$0.481	@ROUND(+S8.019/(1000*S9.008),3)
8.056	Transmission Facilities Expanded Treatment Facility		\$0.369 \$0.544	\$0.378	\$0.335 \$0.552	\$0.364 \$0.575	@ROUND(+S8.027/(1000*S9.008),3) @ROUND(+S8.035/(1000*S9.008),3)
8.057 8.058	Variable Expenses		\$0.544 \$0.275	\$0.643 \$0.275	\$0.553 \$0.275	\$0.575 \$0.275	@ROUND(+S8.043/(1000*S9.008),3) @ROUND(+S8.043/(1000*S9.008),3)
8.059	Prior Year Trueup		\$0.386	\$0.476	\$0.108	\$0.351	@ROUND(+S8.048/(1000*S9.008),3)
8.060	······································						
8.061	w/ true up		\$2.768	\$3.155	\$2.158	\$2.747	@SUM(S8.054S8.059)
8.062	w/o true up		\$2.382	\$2.680	\$2.051		

2	-						
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 N	/lil. gal	521	338	151	1,010	+S10.027
9.007	Growth Factor		1.335	1.217	2.052		S1.010 through S1.012
9.008	Sales, FY 2021 N	/lil. gal	696	412	310	1,418	@ROUND(S9.006*S9.007,0)
9.009							
9.010	Total FY 2021 Charges		\$1,926,458	\$1,299,974	\$669,053	\$3,895,485	+S8.050
9.011							
9.012	Effective unit cost (per 1000 gallons)		\$2.768	\$3.155	\$2.158	\$2.747	@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	\$1.167	(Per Contracts)
9.016							
9.017	WATER RATES effective June 1, 2021		\$2.768	\$3.155	\$2.158	\$2.747	@MAX(+S9.012,+S9.015)
9.018							
9.019	Effective Rate Over (Under) Floor		\$1.620	\$1.942	\$1.010		
9.020							
9.021							
9.022	Current Rates (per 1000 gallons) - effective	\$2.350	\$2.800	\$1.940			
9.023	Increase (Decrease)		\$0.418	\$0.355	\$0.218		
9.024	Percent Increase (Decrease)		17.8%	12.7%	11.2%		

### 3-15-2021

### Analysis: Proforma Charges to Wholesale Customers Fiscal Year Ending May 31, 2021 Estimate for FY 2022 Rate

Line		Fiscal Year Ending May 31, 2021 Estimate for FY 2022 Rate									
10.000			Who	lesale Custorr	ners						
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)						
10.007	Amount (a)	mgd	2.330	1.900	c) 0.582	4.812					
10.009	Allowance for Transmission Losses	ingu	2:000	2%		Estimated					
10.010	Amount Adjusted for Losses	mgd	2.378	1.939	0.594	4.911					
10.011		Ū.									
10.012	For Information Only										
10.013	Annual sales	Mil cf	67.08	45.89	21.02						
10.014	Annual sales	Mil. gal.	502	343	157		7.48*S10.013,0)				
10.015 10.016	Average Day Ratio Max to Average Day	mgd	1.38 1.69	0.94 2.02	0.43 1.35	+S10.014/3 +S10.008/S					
10.010	Natio Max to Average Day		1.03	2.02	1.55	1010.000/0	10.015				
10.018											
10.019	Average of System 5 maximum day demar	nds					mgd	17.90	(a)		
10.020	Allowance for filter wash water						•	2%			
10.021	Adj. System 5 Maximum Day Demands (Ba	ase year plant us	age)				mgd	17.54	@ROUND(+S10.019*(1-S10.020),2)		
10.022											
10.023											
10.024	Input data for FY 1991 (a)										
10.025	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		Ū		(	(c)	,					
10.029	Average of 5 Maximum Day Demands	mgd	1.95	1.35	0.60	@ROUND(	S10.033*S10.02	7/365,3)			
10.030											
10.031	For Information Only		4 407	0.000	0.444	. 0.40, 0.07/0	05				
10.032	Average Day	mgd	1.427	0.926	0.414	+\$10.027/3		1 1 1			
10.033 10.034	Ratio Max to Average Day		1.37	1.46	1.45	+S10.029/S	010.032	1.41	<< Ave SE & W		
10.035	Allowance for Transmission Losses		2%	2%	2%	Estimated					
10.036			2/0	2.0	270	Louinatoa					
10.037	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	0.035),3)			
10.041	Total System Data:										
10.042	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											
10.048	Total treated water					(a)	Mil. gal.	4,944	@ROUND(660.9*7.48,0)		
10.049 10.050	Filter wash water Treated water delivered to trans. system						Mil. gal. Mil. gal.	98 4,846	@ROUND(13.1*7.48,0) +S10.048-S10.049		
10.050	Treated water delivered to trans. system						wiii. gai.	4,040	1310.040-310.049		
10.052											
10.053											
10.054	(a) Source: OMU staff tabulation dated 8-1	9-91		(b) Total whol	esale less S	Southeast Dav	iess and West D	aviess.			
10.055	May, 1991 Financial Statement			(c) Amount pe							
10.056				ratios of the	e other distri	cts.					
10.057	(d) East Daviess est 5 day max day demand										
10.058	FY 1989 Annual Sales	Million cf	21.02	<< OMI1 mo	nthly listing	of district sale	s				
10.060	FY 1989 Annual Sales	Mil. gal.	157.2		ionthly listing of district sales (S10.059*7.48,1)						
10.061	Average day demand	mgd	0.431	@ROUND(S							
10.062	Estimated Max day ratio	-	1.35								
10.063	Est. East Daviess 5 day max day demand	(mgd)	0.582	@ROUND(S	510.061*S10	0.062,3)					
10.064											
10.065 10.066											
10.000											

10.066 10.067

Rate Calculation.xls.xls