

March 15, 2022

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 2022-2023, as per the terms of our contract. A copy of these calculations is enclosed, as well as a copy of the fiscal year 2020-2021 true-up calculations.

Based on these calculations, the rate charged to the East Daviess County Water Association will increase to a rate of \$2.64 per thousand gallons for the fiscal year beginning June 1, 2022.

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. Chapman, L. Holland, B. Howton, T. Lyons

Enclosures

NOTICE

Owensboro Municipal Utilities ("OMU") is providing notice that on March 17, 2022, 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, 2022. The proposed rates are as follows:

| | Current Rate | New Rate | \$ Change | % Change |
|-----------------------------|---------------------------|---------------------------|-----------------|----------------|
| Southeast Daviess County WD | \$2.770 per 1,000 gallons | \$2.770 per 1,000 gallons | \$0.00 Decrease | 0.0% Decrease |
| West Daviess County WD | \$3.160 per 1,000 gallons | \$3.160 per 1,000 gallons | \$0.00 Decrease | 0.0% Decrease |
| East Daviess County WA | \$2.160 per 1,000 gallons | \$2.640 per 1,000 gallons | \$0.48 Increase | 22.2% 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 http://psc.ky.gov.

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 http://psc.ky.gov.

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.

Schedule 1 Exhibit B for FY 2021 Billing Determinants

3-16-2021

Analysis: Proforma Charges to Wholesale Customers Fiscal Year Ending May 31, 2021 TRUE-UP CALCULATION

| 1 : | | | r Ending May | | | | | |
|----------------|--------------------------------------|-----------|--------------|-----------|-----------|--------|------------|----------------------|
| Line | | TRUE-UP | CALCULATION | ı | | | | |
| 1.000 | | | | | | | Calculated | |
| 1.001 | | | FY 1991 | FY 1991 | Inflation | Growth | Growth | FY 2021 |
| 1.002 | | | Amount | Reference | Factor | Factor | Factor | Amount |
| 1.003 | | | | | | | | |
| 1.004 | | | | | | | 30 | |
| 1.005 | Water System Demands and Usage | | | | | | Years | |
| 1.006 | Trater eyetem Bernande and eedge | | | | | | . 54.5 | |
| 1.007 | System Annual Quantity | Mil. Gal. | 4,846 | +S10.050 | 0% | -0.63% | 0.827 | 4,010 |
| 1.008 | -, | | ., | | | | | 1,010 |
| 1.009 | District Annual Quantity | | | | | | | |
| 1.010 | Southeast Daviess | Mil. Gal. | 532 | +S10.039 | 0% | 1.02% | 1.355 | 721 |
| 1.011 | West Daviess | Mil. Gal. | 345 | +S10.039 | 0% | 0.60% | 1.197 | 413 |
| 1.012 | East Daviess | Mil. Gal. | 154 | +S10.039 | 0% | 2.47% | 2.078 | 320 |
| 1.013 | | | | | | | | |
| 1.014 | Maximum Day Quantity | | | | | | | |
| 1.015 | Southeast Daviess | mgd | 1.990 | +S10.040 | 0% | 1.07% | 1.377 | 2.740 |
| 1.016 | West Daviess | mgd | 1.378 | +S10.040 | 0% | 0.56% | 1.181 | 1.628 |
| 1.017 | East Daviess | mgd | 0.612 | +S10.040 | 0% | 2.18% | 1.908 | 1.168 |
| 1.018 | | • | | | | | | |
| 1.019 | System Maximum Day Quantity | mgd | 16.91 | +S10.045 | 0% | -0.65% | 0.823 | 13.91 |
| 1.020 | | - | | | | | | |
| 1.021 | Operation and Maintenance Expense | | | | | | | |
| 1.022 | | | | | | | | |
| 1.023 | Transmission and Dist. Expense | \$ | 269,521 | (a) | 5.80% | 0% | 5.435 | 1,464,727 |
| 1.024 | Source of Supply Expense | \$ | 121,068 | (a) | 6.99% | 0% | 7.585 | 918,266 |
| 1.025 | Existing Treatment Plant Expense | | | | | | | |
| 1.026 | Chemicals | \$ | 198,132 | (a) | 1.35% | -0.63% | 1.240 | 245,613 |
| 1.027 | Other | \$ | 405,493 | (a) | 3.22% | 0% | 2.591 | 1,050,811 |
| 1.028 | New Treatment Plant Expense | | | | | | | |
| 1.029 | Chemicals | \$ | 0 | | n/a | n/a | n/a | 197,172 |
| 1.030 | Other | \$ | 0 | | n/a | n/a | n/a | 949,263 |
| 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) | 3.95% | -0.63% | 2.666 | 640,368 |
| 1.036 | Other-Existing Plant | \$ | 8,840 | (a) | 7.13% | 0% | 7.904 | 69,868 |
| 1.037 | Other-New Plant | \$ | 0 | | n/a | n/a | n/a | 73,403 |
| 1.038 | Other-Expanded Plant | \$ | 0 | | n/a | n/a | n/a | 0 |
| 1.039 | | _ | | | | | | |
| 1.040 | Administrative Expenses | \$ | 689,980 | (a) | 2.19% | 0% | 1.916 | 1,321,812 |
| 1.041 | Customer Accounting & Information | \$ | 176,825 | (a) | 3.62% | 0% | 2.907 | 514,062 |
| 1.042 | (-) FV 4004 fire sign state as a set | | 0.440.050 | | | | | 7 445 200 |
| 1.043 | (a) FY 1991 financial statements. | | 2,110,050 | | | | | 7,445,366 |
| 1.044 | | | | | | | | |
| 1.045 | D.110 : D | | | | | | | |
| | Debt Service Payments | | | | | | | |
| 1.047 | Estation Disease | | 407.400 | | | | | • |
| 1.048 | Existing Plant | \$ | 487,100 | | | | | 0 |
| 1.049 | 1999 Improvements | \$ | 0 | | | | | 0 |
| 1.050 | 2003 Improvements | \$ | 0 | | | | | 311,838 |
| 1.051 | 2009 Improvements | \$ \$ | 0 | | | | | 390,644 |
| 1.052 | 2014 Improvements | \$ \$ | 0 | | | | | 232,459 |
| 1.053 1.054 | 2015 Improvements Cavin Plant | \$ \$ | 0 | | | | | 220,585 |
| 1.054 | | \$ \$ | 0 | | | | | 843,115 2,502,974 |
| 1.055 | 2018 Improvements | φ | 487,100 | | | | | 4,501,615 |
| 1.050 | | | 401,100 | | | | : | 4,001,010 |
| 1.057 | | | | | | | | |
| 1.006 | | | | | | | | |

Schedule 2 Exhibit B-1 for FY 2021 Determine District Percentage Responsibility for Costs

Analysis: Proforma Charges to Wholesale Customers Fiscal Year Ending May 31, 2021 TRUE-UP CALCULATION

| Line | | TRUE-UP CA | LCULATION | | | | | | | |
|----------------|--|--------------------|----------------------|-----------------|-----------------|----------------|---------------------|-----------------|---|--|
| 2.000 | | | Whol | esale Custom | ners | | | | | |
| 2.001 | | - | 0 | | | | OMU | Total | | |
| 2.002 | | Units | Southeast Daviess | West Daviess | East Daviess | Subtotal | Retail Customers | OMU System | | |
| 2.004 | | | | | | | | -, | | |
| 2.005 2.006 | FY 2021 System Annual Quantity | Mil. gal. | | | | | 2,556 | 4.010 | +S1.007 | |
| 2.007 | FY 2021 District Annual Quantity | Mil. gal. | 721 | 413 | 320 | 1,454 | +S1.010, +S1 | | | |
| 2.008 | | _ | | | | | | | | |
| 2.009 2.010 | District Responsibility for Variable Expense | es | 17.98% | 10.30% | 7.98% | 36.26% | @ROUND(+8 | S2.007/S2.0 | 06,4) | |
| 2.010 | | | | | | | | | | |
| | District Responsibility for Fixed Costs of Existing | g Facilities | | | | | | | | |
| 2.013 | FY 1989 District Base Quantity | mgd | 2.378 | 1.939 | 0.594 | 4 911 | +S10.010 | | | |
| | FY 1989 Plant Usage (Base) | mgd | 2.070 | 1.555 | 0.004 | 4.511 | 1010.010 | 17.54 | +S10.021 | |
| | After June 1, 2018? | Yes | | | | | | | | |
| 2.017 2.018 | Percentages after June 1, 2018 District Responsibility for Fixed Costs of Ex | disting Facilities | 13.56% | 9.65% | 4.09% | 27.30% | | | | |
| 2.019 | Percent | acang r acamaco | 13.56% | 9.65% | 4.09% | 27.30% | @IF(S2.016=I | No,ROUND(| +S2.014/S2.015,4),ROUND(+S2.018,4) | |
| 2.020 | | | | | | | | | | |
| 2.021 2.022 | | | | | | | | | | |
| 2.023 | • | | | | | | | | | |
| 2.024 2.025 | FY 2021 District Maximum Day Quantity | | 2.740 | 1.628 | 1.168 | 5.536 | +S1.015, +S1 | | 117 +S1.019 | |
| 2.025 | FY 2021 System Maximum Day Quantity | | | | | | | 13.91 | +31.019 | |
| 2.027 | District Responsibility for Fixed Costs of Ex | disting Transmis | | | | | | | | |
| 2.028 2.029 | Percent | | 19.70% | 11.70% | 8.40% | 39.80% | @ROUND(+ | S2.024/S2.0 | 25,4) | |
| 2.030 | | | | | | | | | | |
| 2.031 | District Responsibility for Fixed Costs of New Fa | acilities_ | | | | | | | | |
| 2.032 | FY 2021 System Maximum Day Quantity | mgd | | | | | | 13.91 | +S1.019 | |
| 2.034 | less Base Year Plant Usage | mgd | | | | | | 17.54 | Contract | |
| 2.035 | New Black Consults | | | | | | | 40.00 | In and | |
| 2.036 2.037 | New Plant Capacity FY 2021 New Plant Usage | mgd mgd | | | | | | 10.00 (3.63) | Input +S2.033-S2.034 | |
| 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 | 2.740 | 1.628 | 1.168 | 5.536 | +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 | 0.362 | (0.311) | 0.574 | | +S2.041-S2.0 | | 2) | |
| 2.044 2.045 | But not less than zero | mgd | 0.362 | 0.000 | 0.574 | | @IF(S2.043< | 0,0,+52.043 | 3) | |
| 2.046 | District Growth Ratio | | 1.000 | 0.000 | 1.000 | | @IF(S2.038=0 | 0,@IF(S2.04 | 14=0,0,1),S2.044/S2.038 | |
| 2.047 2.048 | Ratio District Growth Quantity / New Plant | Capacity | | | | | | | | |
| 2.049 | Natio District Growth Quantity / New Frank | Сарасну | | | | | | | | |
| 2.050 | Factor | percent | 3.62% | 0.00% | 5.74% | | @ROUND(S2 | 2.044/S2.03 | 6,4) | |
| 2.051 2.052 | | | | | | | | | | |
| 2.053 | Minimum District Responsibility | percent | 12.75% | 8.25% | 4.00% | 25.00% | (a) | | | |
| 2.054 | District Descriptibility for Fixed Costs of No | ===:!!#:== | | | | | | | | |
| 2.055 2.056 | District Responsibility for Fixed Costs of Ne Percent | ew Facilities | 12.75% | 8.25% | 5.74% | 26.74% | @MAX(S2.05 | 50.S2.053) | | |
| 2.057 | (a) Per Contracts. | | | 2.2070 | 2 | _3 70 | J. (02.00 | ., | | |
| 2.058 | | | | | | | | | | |
| 2.059 2.060 | District Responsibility for Fixed Costs of Expand | ded Facilities | | | | | | | | |
| 2.061 | | | | | | | | | | |
| 2.062 2.063 | FY 2021 System Maximum Day Quantity less Base Year Plant Usage | mgd mgd | | | | | | 13.91 17.54 | +S1.019 Contract | |
| 2.064 | loss base real riant osage | mgu | | | | | | 17.54 | Contract | |
| 2.065 | New Plant Capacity | mgd | | | | | | 10.00 | Input | |
| 2.066 2.067 | FY 2021 Expanded Plant Usage FY 2021 Expanded Plant Usage | mgd mgd | (but not less | than zero) | | | | (3.63) | +\$2.062-\$2.063 @IF(\$2.066<0,0,+\$2.066) | |
| 2.068 | FY 2021 Reserve Capacity | mgd | (but not loss | s triair zeroj | | | | 10.00 | +S2.065-S2.067 | |
| 2.069 | EV 2004 Marianan Bara Caratita | | 0.740 | 4.000 | 4.400 | 5 500 | . 00 004 | | | |
| 2.070 2.071 | FY 2021 Maximum Day Quantity FY 1989 District Base Quantity | mgd mgd | 2.740 2.378 | 1.628 1.939 | 1.168 0.594 | 5.536 4.911 | +S2.024 +S10.010 | | | |
| 2.072 | District Growth Quantity | mgd | 0.362 | (0.311) | 0.574 | | +S2.070-S2.0 | 071 | | |
| 2.073 | But not less than zero | mgd | 0.362 | 0.000 | 0.574 | | @IF(S2.072< | 0,0,+S2.072 | 2) | |
| 2.074 2.075 | District Growth Ratio | | 1.000 | 0.000 | 1.000 | | @IF(S2.067=0 | 0,@IF(\$2.07 | 73=0,0,1),S2.073/S2.067 | |
| 2.076 | | | | | | | J (55.) | , () 2.01 | , | |
| 2.077 | Ratio District Growth Quantity / Expanded F | Plant Capacity | | | | | | | | |
| 2.078 2.079 | Factor | percent | 3.62% | 0.00% | 5.74% | | @ROUND(S2 | 2.073/S2.06 | 5,4) | |
| 2.080 | | • | | | | | <u> </u> | | • | |
| 2.081 2.082 | Minimum District Responsibility | percent | 15.61% | 10.94% | 7.07% | 33.62% | (a) | | | |
| 2.083 | withing District Nesponsibility | heireill | 10.0170 | 10.34 /0 | 1.01/0 | JJ.UZ 70 | (a) | | | |
| 2.084 | District Responsibility for Fixed Costs of Ex | rpanded Facilitie | es ,R | ate Calculatio | n.xls | | O11111111 | 70.00.00 | | |
| 2.085 2.086 | Percent (a) Per Contracts. | | 15.61% | 10.94% | 7.07% | 33.62% | @MAX(S2.07 | 79,S2.082) | | |
| 2.000 | (a) i oi contacto. | | | | | | | | | |

Schedule 3 Exhibit C for FY 2021 Transmission O&M Expense 3-16-2021

Analysis: Proforma Charges to Wholesale Customers

Fiscal Year Ending May 31, 2021

TRUE-UP CALCULATION Line 3.000 3.001 3.002 FY 2021 Annual Transmission & Distribution Expense \$1,464,727 +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) 6,926,862 3.007 3.008 5,316,958 Transmission mains (8 inch & over) 3.009 3.010 12,243,820 Total 3.011 3.012 Transmission portion 43.43% 3.013 3.014 Calculated Transmission O&M Expense \$636,131 @ROUND(S3.002*S3.012,0) 3.015 Net Distribution O&M Expense 3.016 \$828,596 +S3.002-S3.014 3.017 3.018 3.019 3.020 3.021 (a) Total water trans. & dist. expense less maintenance of services, 3.022 meters, hydrants and misc. plant. 3.023

Schedule 4 Exhibit D for FY 2021 Water Supply & Treatment O&M Expense

Analysis: Proforma Charges to Wholesale Customers Fiscal Year Ending May 31, 2021

| Line | | | ALCULATION |
|----------------|---|-----------|--------------------|
| 4.000 4.001 | | FY 2021 | |
| 4.002 | | \$ | |
| 4.003 | | | |
| 4.004 | Source of Supply Expense | 918,266 | +S1.024 |
| 4.005 | | | |
| 4.006 | Water Treatment | | |
| 4.007 | Existing Plant | | |
| 4.008 | Chemicals | 245,613 | +S1.026 |
| 4.009 | Other | 1,050,811 | +S1.027 |
| 4.010 | | | |
| 4.011 | New Plant | | |
| 4.012 | Chemicals | 197,172 | +S1.029 |
| 4.013 | Other | 949,263 | +S1.030 |
| 4.014 | | | |
| 4.015 | Expanded Plant | | |
| 4.016 | Chemicals | 0 | +S1.032 |
| 4.017 | Other | 0 | +S1.033 |
| 4.018 | B | | |
| | Pumping Expense | 040.000 | . 04 005 |
| 4.020 | Electric Power | 640,368 | +S1.035 |
| 4.021 | Other-Existing Plant | 69,868 | +S1.036 |
| 4.022 | Other-New Plant | 73,403 | +S1.037 |
| 4.023 | Other-Expanded Plant | 0 | +S1.038 |
| 4.024 | Variable Expenses | | |
| 4.025 | Electric Power | 640,368 | +\$4.020 |
| 4.020 | Chemicals-Existing Plant | 245,613 | +S4.020 +S4.008 |
| 4.027 | Chemicals-Existing Flant Chemicals-New and Expanded Plant | 197,172 | |
| 4.029 | Total Variable Expenses | 1,083,153 | @SUM(S4.026S4.028) |
| 4.029 | Total Vallable Expenses | 1,000,100 | @30W(34.02034.020) |
| 4.031 | | | |
| 4.032 | | | |
| 4.032 | | | |
| 1.000 | | | |

Allocation of Revenue Bond Debt Service

Analysis: Proforma Charges to Wholesale Customers Fiscal Year Ending May 31, 2021 TRUE-UP CALCULATION

| Line | TF | RUE-UP CA | LCULATION | |
|----------------|---|-------------------|----------------------|--|
| 5.000 | | | FY 2021 | |
| 5.001 | | | | |
| 5.002 | Eviating Devenue Bonds | | \$ | |
| 5.003 | Existing Revenue Bonds Annual P & I | | 0 | +\$1.048 |
| 5.005 | | | | |
| 5.006 | Allocation - Existing Revenue Bonds | (a) | | |
| 5.007 5.008 | Water Supply & Treatment Transmission Mains | 66.28% 33.72% | 0 | @ROUND(\$5.004*\$5.007,0) @ROUND(\$5.004*\$5.008,0) |
| 5.009 | Total | 100.00% | 0 | +S5.007+S5.008 |
| 5.010 | | | | |
| | New Revenue Bonds | | | |
| 5.012 5.013 | Debt Service on Improvements - 1999 Bonds Annual P & I | | 0 | +\$1.049 |
| 5.014 | Debt Service on Improvements - 2003 Bonds | | | |
| 5.015 | Annual P & I | | 311,838 | +S1.050 |
| 5.016 5.017 | Debt Service on Improvements - 2009 Bonds Annual P & I | | 390,644 | +\$1.051 |
| 5.018 | Debt Service on Improvements - 2014 Bonds | | 000,011 | |
| 5.019 | Annual P & I | | 232,459 | +S1.052 |
| 5.020 5.021 | Debt Service on Improvements - 2015 Bonds Annual P & I | | 220,585 | +\$1.053 |
| 5.021 | Debt Service on Cavin Project | | 220,303 | 101.000 |
| 5.023 | Annual P & I | | 843,115 | +S1.054 |
| 5.024 | Debt Service on Improvements - 2018 Bonds | | 2 502 074 | LC4 0FF |
| 5.025 5.026 | Annual P & I | | 2,502,974 | +S1.055 |
| 5.027 | Allocation - 1999 Improvements | (b) | | |
| 5.028 | Water Supply & Treatment | 42.25% | 0 | @ROUND(\$5.013*\$5.028,0) |
| 5.029 5.030 | Transmission Mains Total | 57.75% 100.00% | 0 | @ROUND(S5.013*S5.029,0) +S5.028+S5.029 |
| 5.031 | rotar | 100.0070 | O | 100.020100.023 |
| 5.032 | Allocation - 2003 Improvements | (b) | | |
| 5.033 5.034 | Water Supply & Treatment Transmission Mains | 47.74% 52.26% | 148,871 162,966 | @ROUND(\$5.015*\$5.033,0) |
| 5.035 | Total | 100.00% | 311,837 | @ROUND(S5.015*S5.034,0) +S5.033+S5.034 |
| 5.036 | | | , | |
| 5.037 | Allocation - 2009 Improvements | (c) | 220 567 | @DOUND(\$5 047*\$5 039 0) |
| 5.038 5.039 | Water Supply & Treatment Transmission Mains | 58.51% 4.74% | 228,567 18,517 | @ROUND(\$5.017*\$5.038,0) @ROUND(\$5.017*\$5.039,0) |
| 5.040 | Cavin Plant | 13.68% | 53,440 | @ROUND(S5.017*S5.040,0) |
| 5.041 | Distribution/General Plant | 23.07% | 90,122 | @ROUND(S5.017*S5.041,0) |
| 5.042 5.043 | Total | 100.00% | 390,646 | +\$5.038+\$5.039+\$5.040+\$5.041 |
| 5.044 | Allocation - 2014 Improvements | (d) | | |
| 5.045 | Water Supply & Treatment | 37.74% | 87,730 | @ROUND(S5.019*S5.045,0) |
| 5.046 5.047 | Transmission Mains Cavin Plant | 24.64% 8.80% | 57,278 20,456 | @ROUND(\$5.019*\$5.046,0) @ROUND(\$5.019*\$5.047,0) |
| 5.048 | Distribution/General Plant | 28.82% | 66,995 | @ROUND(S5.019*S5.048,0) |
| 5.049 | Total | 100.00% | 232,459 | +\$5.045+\$5.046+\$5.047+\$5.048 |
| 5.050 5.051 | Allocation 2015 Improvements | (0) | | |
| 5.052 | Allocation - 2015 Improvements Water Supply & Treatment | (e) 44.00% | 97,058 | @ROUND(S5.021*S5.052,0) |
| 5.053 | Cavin Plant | 0.00% | 0 | @ROUND(S5.021*S5.053,0) |
| 5.054 | Expanded Plant | 56.00% | 123,528 | @ROUND(\$5.021*\$5.054,0) |
| 5.055 5.056 | Total | 100.00% | 220,586 | +\$5.052+\$5.053+\$5.054 |
| 5.057 | Allocation - 2018 Improvements | (f) | | |
| 5.058 | Water Supply & Treatment | 6.13% | 153,432 | @ROUND(S5.025*S5.058,0) |
| 5.059 5.060 | Transmission Mains Cavin Plant | 2.79% 0.00% | 69,833 0 | @ROUND(\$5.025*\$5.059,0) @ROUND(\$5.025*\$5.060,0) |
| 5.061 | Expanded Plant | 88.93% | 2,225,895 | @ROUND(S5.025*S5.061,0) |
| 5.062 | Distribution/General Plant | 2.15% | 53,814 | @ROUND(S5.025*S5.062,0) |
| 5.063 5.064 | Total | 100.00% | 2,502,974 | +\$5.058+\$5.059+\$5.060+\$5.061+\$5.062 |
| | Debt Service Summary | | | |
| 5.066 | Existing Treatment Facility | | 715,658 | +\$5.007+\$5.028+\$5.033+\$5.038+\$5.045+\$5.052+\$5.058 |
| 5.067 | New Treatment Facility | | 917,011 | +\$5.023+\$5.040+\$5.047+\$5.053+\$5.060 |
| 5.068 5.069 | Transmission Facilities Expanded Treatment Facility | | 308,594 2,349,423 | +\$5.008+\$5.029+\$5.034+\$5.039+\$5.046+\$5.059 +\$5.054+\$5.061 |
| 5.070 | Distribution/General Plant | _ | 210,931 | +S5.041+S5.048+S5.062 |
| 5.071 | (a) Eulibit E. Cantra d | _ | 4,501,617 | +\$5.066+\$5.067+\$5.068+\$5.069+\$5.070 |
| 5.072 5.073 | (a) Exhibit E, Contract(b) Based on dollars spent on improvements, p | ner Water C | onstruction F | und schedule |
| 5.074 | (c) Based on dollars spent on improvements, p | | | |
| 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 i | | | |
| 5.011 | (1) Dasca on estimated dollars to be spellt off t | proveinei | io, pei vvalel | i manoial model. |

3-16-2021

Schedule 6 Exhibit F for FY 2021

Analysis: Proforma Charges to Wholesale Customers Fiscal Year Ending May 31, 2021 TRUE-UP CALCULATION Allocation of Admin. and General Expenses

| Line | | TRUE-UP CALCULATION | |
|----------------|---|-----------------------------|--|
| 6.000 | | FY 2021 | |
| 6.001 | | <u></u> | |
| 6.002 6.003 | | \$ | |
| | Administrative and General Expenses | 1,321,812 | +S1.040 |
| 6.005 | Administrative and General Expenses | 1,321,012 | 131.040 |
| | Basis of Allocation = Supervised Expenses (b) | | |
| 6.007 | Existing Treatment Facility | 2,038,945 | +\$4.004+\$4.009+\$4.021 |
| 6.008 | , | _,,,,,,,, | |
| 6.009 | New Treatment Facility | 1,022,666 | +S4.013+S4.022 |
| 6.010 | , | ,- , | |
| 6.011 | Expanded Treatment Facility | 0 | +S4.017+S4.023 |
| 6.012 | | | |
| 6.013 | Transmission System | 636,131 | +S3.014 |
| 6.014 | | | |
| 6.015 | Distribution System | 828,596 | +S3.016 |
| 6.016 | | | |
| 6.017 | Customer Accounting & Information | 514,062 | +S1.041 |
| 6.018 | | | |
| 6.019 | Total Above | 5,040,400 | @SUM(S6.007S6.017) |
| 6.020 | | | |
| | Allocation Of Admin. & Gen. Expense | | |
| 6.022 | Existing Treatment Facility | 534,700 | @ROUND(+S6.004*S6.007/S6.019,0) |
| 6.023 | N = 1 1 = 10 | 202.422 | ODOLING (00 00 400 000 00 00 00 00 00 |
| 6.024 | New Treatment Facility | 268,188 | @ROUND(+S6.004*S6.009/S6.019,0) |
| 6.025 | Francisco de di Transferent Francisto | 0 | @POLIND(: 00 004*00 044/00 040 0) |
| 6.026 | Expanded Treatment Facility | Ü | @ROUND(+S6.004*S6.011/S6.019,0) |
| 6.027 6.028 | Transmission System | 166,821 | @ROUND(+S6.004*S6.013/S6.019,0) |
| 6.029 | Transmission System | 100,821 | @ROUND(+30.004 30.013/30.019,0) |
| 6.030 | Distribution System | 217,294 | @ROUND(+S6.004*S6.015/S6.019,0) |
| 6.031 | Distribution System | 217,294 | (#INOOND(130.004 30.013/30.019,0) |
| 6.032 | Customer Accounting & Information | 134,809 | @ROUND(+S6.004*S6.017/S6.019,0) |
| 6.033 | Oustomer Accounting a mormation | 104,000 | @110011D(100.004 00.017/00.010,0) |
| 6.034 | Total Above | 1,321,812 | @SUM(S6.022S6.032) |
| 6.035 | | .,021,012 | @(30.0 <u>22</u> 00.002) |
| 6.036 | (b) Excludes expenses which vary with the | quantity of water produced. | |

Schedule 7 Exhibit G for FY 2021 Summary of Annual Fixed and Variable Costs

Analysis: Proforma Charges to Wholesale Customers Fiscal Year Ending May 31, 2021 TRUE-UP CALCULATION

| Line | TRUE- | UP CALCULATION | |
|-------------------------|--|------------------------|--------------------------|
| 7.000 7.001 | | FY 2021 | |
| 7.001 | | \$ | |
| 7.004 | Existing Treatment Facility Fixed Costs Debt Service | 715,658 | +\$5.066 |
| 7.005 7.006 7.007 | O&M Expense | 2,038,945 | +\$4.004+\$4.009+\$4.021 |
| 7.008 7.009 | Replacements & Improvements | 147,471 | +\$7.057 |
| 7.010 7.011 | Admin. & General Expense | 534,700_ | +S6.022 |
| 7.012 7.013 | Total Existing Treatment Facility Fixed Costs | 3,436,774 | @SUM(S7.004S7.010) |
| | New Treatment Facility Fixed Costs | | |
| 7.016 7.017 | Debt Service | 917,011 | +\$5.067 |
| 7.018 7.019 7.020 | O&M Expense | 1,022,666 | +\$4.013+\$4.022 |
| 7.021 7.022 | Replacements & Improvements | 313,606 | +\$7.061 |
| 7.023 7.024 | Admin. & General Expense | 268,188 | +S6.024 |
| 7.025 7.026 | Total New Treatment Facility Fixed Costs | 2,521,471 | @SUM(S7.017S7.023) |
| 7.027 7.028 | Transmission Facility Fixed Costs Debt Service | 308,594 | +\$5.068 |
| 7.029 7.030 | O&M Expense | 636,131 | +\$3.014 |
| 7.031 7.032 7.033 | Replacements & Improvements | 250,617 | +\$7.065 |
| 7.034 7.035 | Admin. & General Expense | 166,821_ | +S6.028 |
| 7.036 7.037 | Total Transmission Facility Fixed Costs | 1,362,163 | @SUM(S7.028S7.034) |
| 7.038 7.039 | Expanded Treatment Facility Fixed Costs | | |
| 7.040 7.041 | Debt Service | 2,349,423 | +\$5.069 |
| 7.042 7.043 | O&M Expense | 0 | +S4.017+S4.023 |
| 7.044 7.045 | Replacements & Improvements | 75,946 | +\$7.069 |
| 7.046 7.047 | Admin. & General Expense | | +\$6.026 |
| 7.048 7.049 | Total Expanded Treatment Facility Fixed Costs | 2,425,369 | @SUM(S7.040S7.046) |
| 7.050 7.051 7.052 | Variable Expenses Total Amount | 1,083,153 | +\$4.029 |
| | Plant Investment as of May 31, 2020: Existing Treatment Facilities | | |
| 7.055 | Existing // 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 | New Treatment Facilities | 11,797,662 | 147,471 |
| 7.058 7.059 | New Treatment Facilities Additions | (a) 1,870,992 | 1.25% 23,387 |
| 7.060 | Cavin Project Improvements | (a) 23,217,545 | 1.25% 290,219 |
| 7.061 | , , | 25,088,537 | 313,606 |
| 7.062 | Transmission Facilities | | |
| 7.063 | Existing/Additions | (a) 17,593,927 | 1.25% 219,924 |
| 7.064 | Cavin Project Improvements | (a) 2,455,475 | 1.25% 30,693 |
| 7.065 | Expanded Treatment Facilities | 20,049,402 | 250,617 |
| 7.066 7.067 | Additions | (a) 6,075,708 | 1.25% 75,946 |
| 7.068 | Cavin Project Improvements | (a) 0,070,700 (a) 0 | 1.25% 73,340 |
| 7.069 7.070 | | 6,075,708 | 75,946 |
| 7.071 7.072 7.073 | (a) Contributions to R&R Fund for FY 2017 were 1.25% excluding land. Distribution Plant and General Plant Water District cost allocations. | | 787,640 |

3-16-2021

Schedule 8 Exhibit H for FY 2021

Development of Charges to Districts

Analysis: Proforma Charges to Wholesale Customers

Fiscal Year Ending May 31, 2021

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** Total Costs \$3,436,774 +S7.012 8.007 8.008 District Responsibility 8.009 4.09% 27.30% +S2.019 8.010 13.56% 9.65% Percent \$938,240 @ROUND(S8.007*S8.010,0) 8.011 Amount \$466.027 \$331.649 \$140.564 8 012 8.013 8.014 New Treatment Facility \$2,521,471 +S7.025 8.015 **Total Costs** 8.016 8.017 District Responsibility 8.018 Percent 12.75% 8.25% 5.74% 26.74% +S2.056 8.019 Amount \$321,488 \$208,021 \$144,732 \$674,241 @ROUND(S8.015*S8.018,0) 8.020 8.021 8.022 Transmission Facilities 8.023 **Total Costs** \$1,362,163 +S7.036 8.024 8.025 District Responsibility 8.026 Percent 19.70% 11.70% 8.40% 39.80% +S2.028 8.027 Amount \$268,346 \$159,373 \$114,422 \$542,141 @ROUND(\$8.023*\$8.026,0) 8.028 8.029 8.030 Expanded Treatment Facility 8.031 Total Costs \$2,425,369 +S7.048 8.032 8.033 District Responsibility 7.07% 33.62% +S2.085 8 034 15 61% 10.94% Percent \$815,409 @ROUND(S8.031*S8.034,0) 8.035 Amount \$378,600 \$265,335 \$171.474 8 036 8.037 8.038 Variable Expenses 8.039 **Total Costs** \$1,083,153 +S7.051 8.040 8.041 District Responsibility 8.042 Percent 17.98% 10.30% 7.98% 36.26% +S2.009 8.043 \$111,565 \$86,436 \$392,752 @ROUND(S8.039*S8.042,0) Amount \$194,751 8.044 8.045 SEDC WDC EDC Total Prior Year True-Up Adjustment \$0 \$0 \$0 \$0 8.047 Unrecovered True-Up Charges \$0 \$0 \$0 8.048 True-Up Adjustment This Period \$0 \$0 \$0 \$0 8.049 8.050 Total Charges to Districts for FY 2021 \$1,629,212 \$1,075,943 \$657,628 \$3,362,783 +S8.011+S8.019+S8.027+S8.035+S8.043+S8.048 8.051 8.052 Effective Unit Charge SEDC WDC EDC 8.053 Existing Treatment Facility 8.054 \$0.660 \$0.817 \$0.448 \$0.658 @ROUND(+S8.011/(1000*S9.008),3) New Treatment Facility \$0.461 @ROUND(+S8.019/(1000*S9.008),3) 8 055 \$0.455 \$0.512 \$0.473 \$0.380 @ROUND(+S8.027/(1000*S9.008),3) \$0.393 \$0.364 8.056 Transmission Facilities \$0.380 **Expanded Treatment Facility** \$0.654 \$0.546 \$0.572 @ROUND(+S8.035/(1000*S9.008),3) 8.057 \$0.536 Variable Expenses @ROUND(+S8.043/(1000*S9.008),3) 8 058 \$0.276 \$0.275 \$0.275 \$0.275 8.059 Prior Year Trueup \$0.000 \$0.000 \$0.000 \$0.000 @ROUND(+S8.048/(1000*S9.008),3) 8.060 \$2,308 \$2,650 \$2.094 \$2.358 @SUM(S8.054..S8.059) 8.061 w/ true up 8.062 w/o true up \$2.308 \$2.650 \$2.094

Schedule 9 Exhibit I for FY 2021 Effective Unit Rate

Analysis: Proforma Charges to Wholesale Customers Fiscal Year Ending May 31, 2021 TRUE-UP CALCULATION

| Line | | | | | | | |
|----------------|--|---------------------|-------------|----------------|-----------|-------------|---------------------------------|
| 9.000 | | | Wh | olesale Custor | ners | | |
| 9.001 9.002 | | | Southeast | West | East | | |
| 9.003 9.004 | | | Daviess | Daviess | Daviess | Subtotal | |
| 9.004 | | | | | | | |
| 9.006 | Sales, FY 1991 | Mil. gal | 521 | 338 | 151 | 1,010 | +S10.027 |
| 9.007 | Growth Factor | | 1.355 | 1.197 | 2.078 | | S1.010 through S1.012 |
| 9.008 9.009 | Sales, FY 2021 | Mil. gal | 706 | 406 | 314 | 1,426 | @ROUND(S9.006*S9.007,0) |
| 9.009 | Total FY 2021 Charges | | \$1,629,212 | \$1,075,943 | \$657,628 | \$3,362,783 | +\$8.050 |
| 9.011 | • | | | | | | |
| 9.012 | Effective unit cost (per 1000 gallons) | | \$2.308 | \$2.650 | \$2.094 | \$2.358 | @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 | WATER RATES offertive lune 4 2004 | | £0.200 | £0.050 | £0.004 | ድር ጋርር | @MAY/: 50 040 : 50 045\ |
| 9.017 9.018 | WATER RATES effective June 1, 2021 | | \$2.308 | \$2.650 | \$2.094 | \$2.358 | @MAX(+S9.012,+S9.015) |
| 9.019 | Effective Pate O | ver (Under) Floor | \$1,160 | \$1,437 | \$0.946 | | |
| 9.020 | Elicolive Nate o | ver (orider) i looi | ψ1.100 | ψ1.407 | ψ0.540 | | |
| 9.021 | | | | | | | |
| 9.022 | Current Rates (per 1000 gallons) - eff | ective 6-1-20 | \$2.350 | \$2.800 | \$1.940 | | |
| 9.023 | Increase (Decrease) | | (\$0.042) | (\$0.150) | \$0.154 | | |
| 9.024 | Percent Increase (Decrease) | | -1.8% | -5.4% | 7.9% | | |

Analysis: Proforma Charges to Wholesale Customers Fiscal Year Ending May 31, 2021

| Line | | | ALCULATION | | | | | | | |
|------------------|---|----------------|----------------------|-----------------|--------|-----------------------|-------------------------|---------------------|---------------|--------------------------------|
| 10.000 | | | Who | olesale Custo | mers | | | 01411 | T.4.1 | |
| 10.001 | | | C | 10/ | | | • | OMU | Total | |
| 10.002 10.003 | | Units | Southeast Daviess | West Daviess | | East Daviess | Subtotal | Retail Customers | OMU System | |
| 10.003 | | Office | Daviess | Daviese | , | Davicss | Gubtotai | Oustorners | Cystein | |
| | Data for Base Year FY 1989 | | | | | | | | | |
| 10.000 | Average of 5 Maximum Day Demands | | | | (c) | | | | | |
| 10.007 | Amount (a) | mgd | 2.330 | 1.900 | (0) | 0.582 | 4.812 | | | |
| 10.009 | Allowance for Transmission Losses | 94 | 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 | | | | | | | | | |
| 10.013 | Annual sales | Mil cf | 67.08 | 45.89 | | 21.02 | (a) | | | |
| 10.014 | Annual sales | Mil. gal. | 502 | 343 0.94 | | 157 | @ROUND(/ +S10.014/36 | 7.48*S10.013,0) | | |
| 10.015 10.016 | Average Day Ratio Max to Average Day | mgd | 1.38 1.69 | 2.02 | | 0.43 1.35 | +S10.014/30 | | | |
| 10.017 | Natio Max to Average Day | | 1.03 | 2.02 | | 1.00 | .010.000/0 | 10.010 | | |
| 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 (B | ase year plant | usage) | | | | | mgd | 17.54 | @ROUND(+S10.019*(1-S10.020),2) |
| 10.022 10.023 | | | | | | | | | | |
| 10.023 | | | | | | | | | | |
| | Input data for FY 1991 (a) | | | | | | | | | |
| 10.026 | Annual Sales | Million cf | | | (b) | | 135.0 | 399.2 | 534.2 | |
| 10.027 | Annual Sales | Mil. gal. | 521 | 338 | | 151 | 1,010 | 2,986 | 3,996 | |
| 10.028 | Average of 5 Marriages Day Demonds | | 1.05 | 4.05 | (c) | 0.00 | @BOUND/ | 240 022*040 02 | //OCE O\ | |
| 10.029 10.030 | Average of 5 Maximum Day Demands | mgd | 1.95 | 1.35 | | 0.60 | @ROUND(S | \$10.033*\$10.027 | 7305,3) | |
| 10.030 | For Information Only | | | | | | | | | |
| 10.032 | Average Day | mgd | 1.427 | 0.926 | | 0.414 | +\$10.027/36 | 35 | | |
| 10.033 | Ratio Max to Average Day | · · | 1.37 | 1.46 | | 1.45 | +S10.029/S | 10.032 | 1.41 | << Ave SE & W |
| 10.034 | | | | | | | | | | |
| 10.035 10.036 | Allowance for Transmission Losses | | 2% | 2% | , | 2% | Estimated | | | |
| | Data Adjusted for Water Losses | | | | | | | | | |
| | District Data: | | | | | | | | | |
| 10.039 | Annual Water Sales | Mil. gal. | 532 | 345 | | 154 | @ROUND(+ | S10.027/(1-S10 | .035),0) | |
| 10.040 | Average of 5 Maximum Day Demands | mgd | 1.990 | 1.378 | | 0.612 | @ROUND(+ | -S10.029/(1-S10 | .035),3) | |
| 10.041 | | | | | | | | | | |
| | Total System Data: | | | | | | | | 47.00 | (-) |
| 10.043 10.044 | Average of 5 Maximum Day Demands Filter wash water | | | | | | | mgd mgd | 17.26 0.35 | (a) @ROUND(0.02*S10.043,2) |
| 10.045 | Adj. 5 Max. Day Demands | | | | | | | mgd | 16.91 | +S10.043-S10.044 |
| 10.046 | , | | | | | | | 3 | | |
| 10.047 | | | | | | | | | | |
| 10.048 | Total treated water | | | | | | . , | Mil. gal. | 4,944 | @ROUND(660.9*7.48,0) |
| 10.049 10.050 | 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 |
| 10.052 | | | | | | | | | | |
| 10.053 | | | | | | | | | | |
| 10.054 | (a) Source: OMU staff tabulation dated 8-1 | 9-91 | | . , | | | | ess and West Da | viess. | |
| 10.055 | May, 1991 Financial Statement | | | (c) Amount p | | | | | | |
| 10.056 10.057 | | | | ratios of t | ne otr | ner distric | its. | | | |
| 10.057 | (d) East Daviess est 5 day max day demand | | | | | | | | | |
| 10.059 | FY 1989 Annual Sales | Million cf | 21.02 | << OMU m | onthl | y listing o | of district sales | ; | | |
| 10.060 | FY 1989 Annual Sales | Mil. gal. | 157.2 | @ROUND | | | | | | |
| 10.061 | Average day demand | mgd | 0.431 | @ROUND | (S10. | 060/365,3 | 3) | | | |
| 10.062 | Estimated Max day ratio | (d) | 1.35 | | (040 | 004*040 | 000.0\ | | | |
| 10.063 10.064 | Est. East Daviess 5 day max day demand | (mga) | 0.582 | @ROUND | (510. | υστ ⁻ S10. | 002,3) | | | |
| 10.064 | | | | | | | | | | |
| 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) |
| 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) |
| FY 2021 | 19.02% | 310,000 | 313,709 | \$1.940 | \$608,554 | \$657,628 | (\$49,074) |
| Totals to | Date | 4,535,000 | 4,548,461 | | \$6,173,779 | \$6,256,238 | (\$82,459) |

RateHistory.xls 3/16/2022

Schedule 1 Exhibit B for FY 2022 Billing Determinants

Line

3-18-2022

| LINE | | Latimate | JI I I 2023 IXAI | .6 | | | | |
|-------------------------|---|------------|--------------------|----------------------|---------------------|------------------|--------------------------------|------------------------|
| 1.000 1.001 1.002 | | | FY 1991 Amount | FY 1991 Reference | Inflation Factor | Growth Factor | Calculated Growth Factor | FY 2022 Amount |
| 1.003 | | | | | | | | |
| 1.004 1.005 | Water System Demands and Usage | | | | | | 31 Years | |
| 1.006 | | | | | | | | |
| 1.007 1.008 | System Annual Quantity | Mil. Gal. | 4,846 | +S10.050 | 0% | -0.52% | 0.851 | 4,126 |
| 1.009 | District Annual Quantity | | | | | | | |
| 1.010 | Southeast Daviess | Mil. Gal. | 532 | +S10.039 | 0% | 1.02% | 1.370 | 729 |
| 1.011 | West Daviess | Mil. Gal. | 345 | +S10.039 | 0% | 0.64% | 1.217 | 420 |
| 1.012 1.013 | East Daviess | Mil. Gal. | 154 | +S10.039 | 0% | 2.40% | 2.084 | 321 |
| | Maximum Day Quantity | | 4.000 | 0.40.040 | 201 | 4.040/ | 4 405 | 0.040 |
| 1.015 | Southeast Daviess | mgd | 1.990 | +S10.040 | 0% | 1.24% | 1.465 | 2.916 |
| 1.016 1.017 | West Daviess East Daviess | mgd mgd | 1.378 0.612 | +S10.040 +S10.040 | 0% 0% | 0.58% 1.95% | 1.198 1.820 | 1.651 1.114 |
| 1.017 | East Daviess | mgu | 0.012 | +310.040 | 0 70 | 1.9370 | 1.020 | 1.114 |
| 1.019 1.020 | System Maximum Day Quantity | mgd | 16.91 | +\$10.045 | 0% | -0.48% | 0.862 | 14.57 |
| 1.021 | Operation and Maintenance Expense | | | | | | | |
| 1.022 | Transmission and Dist Furnass | • | 200 524 | (-) | F F00/ | 00/ | F 202 | 4 450 500 |
| 1.023 1.024 | Transmission and Dist. Expense Source of Supply Expense | \$ \$ | 269,521 121,068 | (a) (a) | 5.59% 7.42% | 0% 0% | 5.393 9.201 | 1,453,523 1,113,905 |
| 1.024 | Existing Treatment Plant Expense | Φ | 121,000 | (a) | 1.42/0 | 0 76 | 9.201 | 1,113,903 |
| 1.025 | Chemicals | \$ | 198,132 | (a) | -8.00% | -0.52% | 0.063 | 12,536 |
| 1.027 | Other | \$ | 405,493 | (a) | -0.32% | 0% | 0.904 | 366,652 |
| 1.028 | New Treatment Plant Expense | • | .00,.00 | (4) | 0.0270 | 0.0 | 0.00 | 000,002 |
| 1.029 | Chemicals | \$ | 0 | | n/a | n/a | n/a | 65,691 |
| 1.030 | Other | \$ | 0 | | n/a | n/a | n/a | 1,032,930 |
| 1.031 | Expanded Treatment Plant Expense | | | | | | | |
| 1.032 | Chemicals | \$ | 0 | | n/a | n/a | n/a | 543,975 |
| 1.033 | Other | \$ | 0 | | n/a | n/a | n/a | 1,140,303 |
| 1.034 | Pumping Expense | • | 040 404 | (-) | 0.070/ | 0.500/ | 0.047 | 000.000 |
| 1.035 1.036 | Electric Power Other-Existing Plant | \$ \$ | 240,191 8,840 | (a) (a) | 3.67% 2.13% | -0.52% 0% | 2.617 1.920 | 628,669 16,977 |
| 1.030 | Other-New Plant | \$ \$ | 0,040 | (a) | 2.13 /6 n/a | n/a | n/a | 70,893 |
| 1.038 | Other-Expanded Plant | \$ | 0 | | n/a | n/a | n/a | 58,881 |
| 1.039 | Cure. Expanded : lain | • | · · | | | .,, | .,, | 00,001 |
| 1.040 | Administrative Expenses | \$ | 689,980 | (a) | 2.36% | 0% | 2.061 | 1,422,124 |
| 1.041 | Customer Accounting & Information | \$ | 176,825 | (a) | 4.45% | 0% | 3.858 | 682,208 |
| 1.042 | | | | = | | | | |
| 1.043 | (a) FY 1991 financial statements. | | 2,110,050 | : | | | : | 8,609,267 |
| 1.044 | | | | | | | | |
| 1.045 1.046 | Debt Service Payments | | | | | | | |
| 1.047 | Debt dervice i ayments | | | | | | | |
| 1.048 | Existing Plant | \$ | 487,100 | | | | | 0 |
| 1.049 | 1999 Improvements | \$ | 0 | | | | | 0 |
| 1.050 | 2003 Improvements | \$ | 0 | | | | | 310,716 |
| 1.051 | 2009 Improvements | \$ | 0 | | | | | 409,530 |
| 1.052 | 2014 Improvements | \$ | 0 | | | | | 239,217 |
| 1.053 | 2015 Improvements | \$ | 0 | | | | | 221,654 |
| 1.054 | Cavin Plant | \$ | 0 | | | | | 832,622 |
| 1.055 | 2018 Improvements | \$ | 407.400 | - | | | | 2,518,050 |
| 1.056 | | | 487,100 | : | | | : | 4,531,789 |
| 1.057 1.058 | | | | | | | | |
| 1.000 | | | | | | | | |

Schedule 2 Exhibit B-1 for FY 2022 Determine District Percentage Responsibility for Costs

| Line | | Estimate for | FY 2023 Rate | • | | | | | |
|----------------|--|--------------------|---------------------------|------------------|-----------------|----------|-----------------------------|---|---|
| 2.000 | | | Whol | esale Custom | ners | | | | |
| 2.001 2.002 | | | Southeast | West | East | | OMU Retail | Total OMU | |
| 2.003 | | Units | Daviess | Daviess | Daviess | Subtotal | Customers | System | |
| 2.004 2.005 | | | | | | | | | |
| 2.006 | FY 2022 System Annual Quantity | Mil. gal. | | | | | 2,656 | 4,126 | +\$1.007 |
| 2.007 2.008 | FY 2022 District Annual Quantity | Mil. gal. | 729 | 420 | 321 | 1,470 | +S1.010, +S1 | 1.011, +S1.0 | 112 |
| 2.009 | District Responsibility for Variable Expense | es | 17.67% | 10.18% | 7.78% | 35.63% | @ROUND(+9 | S2.007/S2.00 | 06,4) |
| 2.010 | | | | | | | | | |
| 2.011 2.012 | District Responsibility for Fixed Costs of Existing | g Facilities | | | | | | | |
| 2.013 | EV 4000 Pictist Procedure | | 0.070 | 4 000 | 0.504 | 4.044 | .040.040 | | |
| | FY 1989 District Base Quantity FY 1989 Plant Usage (Base) | mgd mgd | 2.378 | 1.939 | 0.594 | 4.911 | +S10.010 | 17.54 | +S10.021 |
| 2.016 | After June 1, 2018? | Yes | | | | | | | |
| 2.017 2.018 | Percentages after June 1, 2018 District Responsibility for Fixed Costs of Ex | sisting Facilities | 13.56% | 9.65% | 4.09% | 27.30% | | | |
| 2.019 | Percent | 3 | 13.56% | 9.65% | 4.09% | 27.30% | @IF(S2.016=I | No,ROUND(| (+S2.014/S2.015,4),ROUND(+S2.018,4) |
| 2.020 2.021 | | | | | | | | | |
| 2.022 | District Responsibility for Fixed Costs of Existing | g Transmission | Facilities | | | | | | |
| 2.023 2.024 | FY 2022 District Maximum Day Quantity | | 2.916 | 1.651 | 1.114 | 5.681 | +S1.015, +S1 | 1 016 +51 0 | 17 |
| 2.025 | FY 2022 System Maximum Day Quantity | | 2.510 | 1.001 | 1.114 | 3.001 | 101.010, 101 | | +S1.019 |
| 2.026 2.027 | District Responsibility for Fixed Costs of Ex | rietina Tranemie | sion Facilities | | | | | | |
| 2.028 | Percent Percent | asting manismis | 20.01% | 11.33% | 7.65% | 38.99% | @ROUND(+S | S2.024/S2.0 | 25,4) |
| 2.029 | | | | | | | | | |
| 2.031 | District Responsibility for Fixed Costs of New Fa | acilities_ | | | | | | | |
| 2.032 | FY 2022 System Maximum Day Quantity | mad | | | | | | 14.57 | +S1.019 |
| 2.033 | less Base Year Plant Usage | mgd mgd | | | | | | 17.54 | Contract |
| 2.035 2.036 | Now Plant Canacity | mad | | | | | | 10.00 | loput |
| 2.030 | New Plant Capacity FY 2022 New Plant Usage | mgd mgd | | | | | | | Input +S2.033-S2.034 |
| 2.038 | FY 2022 New Plant Usage | mgd | (but not less | than zero) | | | | 0.00 | @IF(\$2.037<0,0,+\$2.037) |
| 2.039 2.040 | FY 2022 Reserve Capacity | mgd | | | | | | 10.00 | +S2.036-S2.038 |
| 2.041 | FY 2022 Maximum Day Quantity | mgd | 2.916 | 1.651 | 1.114 | 5.681 | +S2.024 | | |
| 2.042 2.043 | FY 1989 District Base Quantity District Growth Quantity | mgd mgd | 2.378 0.538 | 1.939 (0.288) | 0.594 0.520 | 4.911 | +S10.010 +S2.041-S2.0 | 042 | |
| 2.044 | But not less than zero | mgd | 0.538 | 0.000 | 0.520 | | @IF(S2.043< | | 3) |
| 2.045 2.046 | District Growth Ratio | | 1.000 | 0.000 | 1.000 | | @IF(S2.038=0 | 0.@IF(S2.04 | 14=0,0,1),S2.044/S2.038 |
| 2.047 | | | | | | | 0 (111 | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | |
| 2.048 2.049 | Ratio District Growth Quantity / New Plant (| Capacity | | | | | | | |
| 2.050 | Factor | percent | 5.38% | 0.00% | 5.20% | | @ROUND(S2 | 2.044/S2.03 | 6,4) |
| 2.051 2.052 | | | | | | | | | |
| 2.053 | Minimum District Responsibility | percent | 12.75% | 8.25% | 4.00% | 25.00% | (a) | | |
| 2.054 2.055 | District Responsibility for Fixed Costs of Ne | ew Facilities | | | | | | | |
| 2.056 | Percent | | 12.75% | 8.25% | 5.20% | 26.20% | @MAX(S2.05 | 50,S2.053) | |
| 2.057 2.058 | (a) Per Contracts. | | | | | | | | |
| 2.059 | | | | | | | | | |
| 2.060 2.061 | District Responsibility for Fixed Costs of Expand | ded Facilities | | | | | | | |
| 2.062 | FY 2022 System Maximum Day Quantity | mgd | | | | | | 14.57 | +\$1.019 |
| 2.063 2.064 | less Base Year Plant Usage | mgd | | | | | | 17.54 | Contract |
| 2.065 | New Plant Capacity | mgd | | | | | | 10.00 | Input |
| 2.066 2.067 | FY 2022 Expanded Plant Usage FY 2022 Expanded Plant Usage | mgd mgd | (but not less | than zero) | | | | (2.97) 0.00 | +\$2.062-\$2.063 @IF(\$2.066<0,0,+\$2.066) |
| 2.068 | FY 2022 Reserve Capacity | mgd | (but not look | , triari zoroj | | | | 10.00 | +S2.065-S2.067 |
| 2.069 2.070 | FY 2022 Maximum Day Quantity | mgd | 2.916 | 1.651 | 1.114 | 5.681 | +S2.024 | | |
| 2.071 | FY 1989 District Base Quantity | mgd | 2.378 | 1.939 | 0.594 | 4.911 | +S10.010 | | |
| 2.072 2.073 | District Growth Quantity But not less than zero | mgd mgd | 0.538 0.538 | (0.288) 0.000 | 0.520 0.520 | | +S2.070-S2.0 @IF(S2.072< | | 2) |
| 2.074 | But not less than zero | nigu | 0.000 | 0.000 | 0.020 | | (B)1 (O2.072 4 | .0,0, . 02.012 | -) |
| 2.075 2.076 | District Growth Ratio | | 1.000 | 0.000 | 1.000 | | @IF(S2.067=0 | 0,@IF(S2.07 | 73=0,0,1),S2.073/S2.067 |
| 2.077 | Ratio District Growth Quantity / Expanded F | Plant Capacity | | | | | | | |
| 2.078 2.079 | Factor | percent | 5.38% | 0.00% | 5.20% | | @ROUND(S2 | 2.073/\$2.06 | 5.4) |
| 2.080 | · - | r | 3.5070 | 5.5070 | 5.2070 | | G0 0.1D(0) | 2. J. C. 2.00 | -, , |
| 2.081 2.082 | Minimum District Responsibility | percent | 15.61% | 10.94% | 7.07% | 33.62% | (a) | | |
| 2.083 | | · | | | | / | · / | | |
| 2.084 2.085 | District Responsibility for Fixed Costs of Ex Percent | panded Facilitie | es 15.61% ^R | ate Calculatio | on.xls 7.07% | 33.62% | @MAX(S2.07 | 79,S2.082) | |
| 2.086 | (a) Per Contracts. | | | | | | J 1,1-2.01 | ,, | |
| | | | | | | | | | |

Schedule 3 Exhibit C for FY 2022 Transmission O&M Expense

3-18-2022

| Line | Estimate for FY 2023 Rate | | | | | | | |
|----------------|--|------------------|-----------|------------------|---|--|--|--|
| 3.000 3.001 | | | | | | | | |
| 3.002 | FY 2022 Annual Transmission & Distribution Expense | \$1,453,523 | +S1.023 | (a) | | | | |
| 3.003 | | | | | | | | |
| 3.004 | Beginning of year inch-feet of transmission and distribution | n system | | | | | | |
| 3.005 | | | | | | | | |
| 3.006 | Distribution mains (less than 8 inch) | 6,943,944 | | | | | | |
| 3.007 | T | 5 004 400 | | | | | | |
| 3.008 | Transmission mains (8 inch & over) | 5,331,132 | | | | | | |
| 3.009 | Tabl | 40.075.070 | | | | | | |
| 3.010 | Total | 12,275,076 | | | | | | |
| 3.012 | Transmission portion | 43.43% | | | | | | |
| 3.013 | Transmission portion | 40.4070 | | | | | | |
| 3.014 | Calculated Transmission O&M Expense | \$631,265 | @ROUND | (S3.002*S3.012,0 |) | | | |
| 3.015 | Caroanatoa Transmission Cam Expense | 400.,200 | @coz | (00.002 00.0.2,0 | , | | | |
| 3.016 | Net Distribution O&M Expense | \$822,258 | +S3.002-S | 3.014 | | | | |
| 3.017 | • | | | | | | | |
| 3.018 | | | | | | | | |
| 3.019 | | | | | | | | |
| 3.020 | | | | | | | | |
| 3.021 | (a) Total water trans. & dist. expense less maintenar | nce of services, | | | | | | |
| 3.022 | meters, hydrants and misc. plant. | | | | | | | |
| 3.023 | | | | | | | | |
| | | | | | | | | |

Schedule 4 Exhibit D for FY 2022 Water Supply & Treatment O&M Expense

Analysis: Proforma Charges to Wholesale Customers Fiscal Year Ending May 31, 2022

| Line | Estimate for FY 2023 Rate | | | | | |
|----------------|---------------------------------------|------------------|--------------------|--|--|--|
| 4.000 4.001 | | FY 2022 | | | | |
| 4.002 | | \$ | | | | |
| 4.003 | | Ψ | | | | |
| | Source of Supply Expense | 1,113,905 | +S1.024 | | | |
| 4.005 | 11 7 1 | , -, | | | | |
| 4.006 | Water Treatment | | | | | |
| 4.007 | Existing Plant | | | | | |
| 4.008 | Chemicals | 12,536 | +S1.026 | | | |
| 4.009 | Other | 366,652 | +S1.027 | | | |
| 4.010 | | | | | | |
| 4.011 | New Plant | | | | | |
| 4.012 | Chemicals | 65,691 | +S1.029 | | | |
| 4.013 | Other | 1,032,930 | +S1.030 | | | |
| 4.014 | | | | | | |
| 4.015 | Expanded Plant | | | | | |
| 4.016 | | 543,975 | +S1.032 | | | |
| 4.017 | Other | 1,140,303 | +S1.033 | | | |
| 4.018 | B | | | | | |
| | Pumping Expense | 000 000 | . 04 005 | | | |
| 4.020 | Electric Power | 628,669 | | | | |
| 4.021 | - 3 | | +S1.036 +S1.037 | | | |
| 4.022 4.023 | Other-Expanded Plant | 70,693 58,881 | +S1.037 +S1.038 | | | |
| 4.023 | Other-Expanded Plant | 30,001 | +51.036 | | | |
| | Variable Expenses | | | | | |
| 4.026 | Electric Power | 628,669 | +S4.020 | | | |
| 4.027 | Chemicals-Existing Plant | 12,536 | | | | |
| 4.028 | Chemicals-New and Expanded Plant | 609,666 | | | | |
| 4.029 | Total Variable Expenses | 1,250,871 | @SUM(S4.026S4.028) | | | |
| 4.030 | · · · · · · · · · · · · · · · · · · · | .,, | @m(-mm-m-) | | | |
| 4.031 | | | | | | |
| 4.032 | | | | | | |
| 4.033 | | | | | | |

| Line | | | Ending May 3 FY 2023 Rate | |
|----------------|---|-------------------|------------------------------|--|
| | | otimato roi | 1 1 2020 1141 | • |
| 5.000 | | | FY 2022 | |
| 5.001 5.002 | | | \$ | |
| | Existing Revenue Bonds | | Ÿ | |
| 5.004 | Annual P & I | | 0 | +S1.048 |
| 5.005 | Allegation - Evicting Payonus Bonds | (0) | | |
| 5.006 5.007 | Allocation - Existing Revenue Bonds 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 | +\$5.007+\$5.008 |
| 5.010 | 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 | | 310,716 | +S1.050 |
| 5.017 | Annual P & I | | 409,530 | +S1.051 |
| 5.018 | Debt Service on Improvements - 2014 Bonds | | , | |
| 5.019 | Annual P & I | | 239,217 | +S1.052 |
| 5.020 5.021 | Debt Service on Improvements - 2015 Bonds Annual P & I | | 221,654 | +S1.053 |
| 5.021 | Debt Service on Cavin Project | | 221,004 | 131.033 |
| 5.023 | Annual P & I | | 832,622 | +S1.054 |
| 5.024 | Debt Service on Improvements - 2018 Bonds | | 0.540.050 | .04.055 |
| 5.025 5.026 | Annual P & I | | 2,518,050 | +S1.055 |
| 5.027 | Allocation - 1999 Improvements | (b) | | |
| 5.028 | Water Supply & Treatment | 42.25% | 0 | @ROUND(S5.013*S5.028,0) |
| 5.029 | Transmission Mains | 57.75% | 0 | @ROUND(\$5.013*\$5.029,0) |
| 5.030 5.031 | Total | 100.00% | 0 | +S5.028+S5.029 |
| 5.032 | Allocation - 2003 Improvements | (b) | | |
| 5.033 | Water Supply & Treatment | 47.74% | 148,336 | @ROUND(S5.015*S5.033,0) |
| 5.034 | Transmission Mains Total | 52.26% | 162,380 | @ROUND(\$5.015*\$5.034,0) |
| 5.035 5.036 | Total | 100.00% | 310,716 | +\$5.033+\$5.034 |
| 5.037 | Allocation - 2009 Improvements | (c) | | |
| 5.038 | Water Supply & Treatment | 58.51% | 239,617 | @ROUND(\$5.017*\$5.038,0) |
| 5.039 5.040 | Transmission Mains Cavin Plant | 4.74% 13.68% | 19,412 56,024 | @ROUND(\$5.017*\$5.039,0) @ROUND(\$5.017*\$5.040,0) |
| 5.041 | Distribution/General Plant | 23.07% | 94,479 | @ROUND(S5.017*S5.041,0) |
| 5.042 | Total | 100.00% | 409,532 | +\$5.038+\$5.039+\$5.040+\$5.041 |
| 5.043 | Allocation 2014 Improvements | (4) | | |
| 5.044 5.045 | Allocation - 2014 Improvements Water Supply & Treatment | (d) 37.74% | 90,280 | @ROUND(S5.019*S5.045,0) |
| 5.046 | Transmission Mains | 24.64% | 58,943 | @ROUND(S5.019*S5.046,0) |
| 5.047 | Cavin Plant | 8.80% | 21,051 | @ROUND(\$5.019*\$5.047,0) |
| 5.048 5.049 | Distribution/General Plant Total | 28.82% 100.00% | 68,942 239,216 | @ROUND(\$5.019*\$5.048,0) +\$5.045+\$5.046+\$5.047+\$5.048 |
| 5.050 | Total | 100.0070 | 259,210 | 133.043133.040133.047133.040 |
| 5.051 | Allocation - 2015 Improvements | (e) | | |
| 5.052 | Water Supply & Treatment | 44.00% | 97,528 | @ROUND(\$5.021*\$5.052,0) |
| 5.053 5.054 | Cavin Plant Expanded Plant | 0.00% 56.00% | 0 124,126 | @ROUND(\$5.021*\$5.053,0) @ROUND(\$5.021*\$5.054,0) |
| 5.055 | Total | 100.00% | 221,654 | +S5.052+S5.053+S5.054 |
| 5.056 | | | | |
| 5.057 | Allocation - 2018 Improvements | (f) | 454.050 | @DOLIND/CE 035*CE 050 0) |
| 5.058 5.059 | Water Supply & Treatment Transmission Mains | 6.13% 2.79% | 154,356 70,254 | @ROUND(\$5.025*\$5.058,0) @ROUND(\$5.025*\$5.059,0) |
| 5.060 | Cavin Plant | 0.00% | 0 | @ROUND(S5.025*S5.060,0) |
| 5.061 | Expanded Plant | 88.93% | 2,239,302 | @ROUND(S5.025*S5.061,0) |
| 5.062 5.063 | Distribution/General Plant Total | 2.15% 100.00% | 54,138 2,518,050 | @ROUND(\$5.025*\$5.062,0) +\$5.058+\$5.059+\$5.060+\$5.061+\$5.062 |
| 5.064 | Total | 100.00 /6 | 2,516,050 | +33.036+33.039+33.000+33.001+33.002 |
| | Debt Service Summary | | | |
| 5.066 | Existing Treatment Facility | | 730,117 | +\$5.007+\$5.028+\$5.033+\$5.038+\$5.045+\$5.052+\$5.058 |
| 5.067 5.068 | New Treatment Facility Transmission Facilities | | 909,697 310,989 | +\$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 | | 2,363,428 | +\$5.054+\$5.061 |
| 5.070 | Distribution/General Plant | _ | 217,559 | +\$5.041+\$5.048+\$5.062 |
| 5.071 | (a) Eybibit E Control | | 4,531,790 | +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, ; | ner Water C | onstruction = | und schedule |
| 5.073 | (c) Based on dollars spent on improvements, p | | | |
| 5.075 | (d) Based on estimated dollars to be spent on | improveme | nts, per Wate | r Financial model. |
| 5.076 | (e) Based on estimated dollars to be spent on | | | |
| 5.077 | (f) Based on estimated dollars to be spent on i | mprovemer | its, per water | Financiai Model. |

Schedule 6 Exhibit F for FY 2022 Allocation of Admin. and General Expenses 3-18-2022

| Line | | Estimate for FY 2023 Rate | 9 |
|----------------|---|---------------------------|------------------------------------|
| 6.000 | | FY 2022 | |
| 6.002 6.003 | | \$ | |
| | Administrative and General Expenses | 1,422,124 | +S1.040 |
| | Basis of Allocation = Supervised Expenses (b) | | |
| 6.007 | Existing Treatment Facility | 1,497,534 | +S4.004+S4.009+S4.021 |
| 6.008 | | | |
| 6.009 | New Treatment Facility | 1,103,823 | +S4.013+S4.022 |
| 6.010 6.011 | Expanded Treatment Facility | 1,199,184 | +S4.017+S4.023 |
| 6.012 | Expanded Treatment Facility | 1,133,104 | 134.017 134.023 |
| 6.013 | Transmission System | 631,265 | +S3.014 |
| 6.014 | • | | |
| 6.015 | Distribution System | 822,258 | +S3.016 |
| 6.016 | Customer Association & Information | 000 000 | . 04 044 |
| 6.017 6.018 | Customer Accounting & Information | 682,208 | +S1.041 |
| 6.019 | Total Above | 5,936,272 | @SUM(S6.007S6.017) |
| 6.020 | | -,, | @() |
| 6.021 | Allocation Of Admin. & Gen. Expense | | |
| 6.022 | Existing Treatment Facility | 358,757 | @ROUND(+S6.004*S6.007/S6.019,0) |
| 6.023 | No. To the of Earlie | 004 400 | ODOLIND(: 00 004+00 000/00 040 0) |
| 6.024 6.025 | New Treatment Facility | 264,438 | @ROUND(+S6.004*S6.009/S6.019,0) |
| 6.026 | Expanded Treatment Facility | 287,283 | @ROUND(+S6.004*S6.011/S6.019,0) |
| 6.027 | ZAPANAGA NGALINGIN YAGINIY | 201,200 | @.100112(00:00 : 00:01 ;;c) |
| 6.028 | Transmission System | 151,229 | @ROUND(+S6.004*S6.013/S6.019,0) |
| 6.029 | | | |
| 6.030 | Distribution System | 196,984 | @ROUND(+S6.004*S6.015/S6.019,0) |
| 6.031 6.032 | Customer Accounting & Information | 163,433 | @ROUND(+S6.004*S6.017/S6.019,0) |
| 6.033 | Customer Accounting & Information | 103,433 | @ROUND(+36.004 36.017/36.019,0) |
| 6.034 | Total Above | 1,422,124 | @SUM(S6.022S6.032) |
| 6.035 | | , -, | <u> </u> |
| 6.036 | (b) Excludes expenses which vary with the qu | antity of water produced. | |

Summary of Annual Fixed and Variable Costs

| Line | Estimate for FY 2023 Rate | | | | | | | | |
|-------------------------|--|----------------------|--------------------------|--|--|--|--|--|--|
| 7.000 7.001 | | FY 2022 | | | | | | | |
| 7.002 | | \$ | | | | | | | |
| 7.004 | Existing Treatment Facility Fixed Costs Debt Service | 730,117 | +\$5.066 | | | | | | |
| 7.005 7.006 7.007 | O&M Expense | 1,497,534 | +\$4.004+\$4.009+\$4.021 | | | | | | |
| 7.008 7.009 | Replacements & Improvements | 154,265 | +S7.057 | | | | | | |
| 7.010 7.011 | Admin. & General Expense | 358,757 | +\$6.022 | | | | | | |
| 7.012 7.013 | Total Existing Treatment Facility Fixed Costs | 2,740,673 | @SUM(S7.004S7.010) | | | | | | |
| 7.014 7.015 7.016 | New Treatment Facility Fixed Costs | | | | | | | | |
| 7.017 7.018 | Debt Service | 909,697 | +\$5.067 | | | | | | |
| 7.019 7.020 | O&M Expense | 1,103,823 | +S4.013+S4.022 | | | | | | |
| 7.021 7.022 | Replacements & Improvements | 313,111 | +S7.061 | | | | | | |
| 7.023 7.024 | Admin. & General Expense | 264,438 | +S6.024 | | | | | | |
| 7.025 7.026 | Total New Treatment Facility Fixed Costs | 2,591,069 | @SUM(S7.017S7.023) | | | | | | |
| 7.028 | Transmission Facility Fixed Costs Debt Service | 310,989 | +\$5.068 | | | | | | |
| 7.029 7.030 | O&M Expense | 631,265 | +\$3.014 | | | | | | |
| 7.031 7.032 | Replacements & Improvements | 254,751 | +S7.065 | | | | | | |
| 7.033 7.034 7.035 | Admin. & General Expense | 151,229_ | +S6.028 | | | | | | |
| 7.036 7.037 | Total Transmission Facility Fixed Costs | 1,348,234 | @SUM(S7.028S7.034) | | | | | | |
| | Expanded Treatment Facility Fixed Costs | | | | | | | | |
| 7.040 7.041 | Debt Service | 2,363,428 | + \$5.069 | | | | | | |
| 7.042 7.043 | O&M Expense | 1,199,184 | +S4.017+S4.023 | | | | | | |
| 7.044 7.045 | Replacements & Improvements | 575,597 | + \$7.069 | | | | | | |
| 7.046 7.047 | Admin. & General Expense | 287,283 | +S6.026 | | | | | | |
| 7.048 7.049 | Total Expanded Treatment Facility Fixed Costs | 4,425,492 | @SUM(S7.040S7.046) | | | | | | |
| 7.051 | Variable Expenses Total Amount | 1,250,871 | +S4.029 | | | | | | |
| 7.052 7.053 | Plant Investment as of May 31, 2021: | | | | | | | | |
| 7.054 | Existing Treatment Facilities | | | | | | | | |
| 7.055 | Existing/Additions | (a) 10,729,378 | 1.25% 134,117 | | | | | | |
| 7.056 | Cavin Project Improvements | (a) <u>1,611,825</u> | 1.25% 20,148 | | | | | | |
| 7.057 7.058 | New Treatment Facilities | 12,341,203 | 154,265 | | | | | | |
| 7.059 | Additions | (a) 1,831,368 | 1.25% 22,892 | | | | | | |
| 7.060 | Cavin Project Improvements | (a) 23,217,545 | 1.25% 290,219 | | | | | | |
| 7.061 | | 25,048,913 | 313,111 | | | | | | |
| 7.062 | Transmission Facilities | | | | | | | | |
| 7.063 | Existing/Additions | (a) 17,924,644 | 1.25% 224,058 | | | | | | |
| 7.064 | Cavin Project Improvements | (a) 2,455,475 | 1.25% 30,693 | | | | | | |
| 7.065 | Expanded Treatment Facilities | 20,380,119 | 254,751 | | | | | | |
| 7.066 7.067 | Expanded Treatment Facilities Additions | (a) 46,047,733 | 1.25% 575,597 | | | | | | |
| 7.068 | Cavin Project Improvements | | 1.25% 575,597 | | | | | | |
| 7.069 | Savin i rojest improvemente | (a) 0 46,047,733 | 575.597 | | | | | | |
| 7.070 | | , , | 0.0,007 | | | | | | |
| 7.071 | (a) Contributions to R&R Fund for FY 2017 were 1.25% | of Plant Investment | <u></u> | | | | | | |
| 7.072 | excluding land. Distribution Plant and General Plant | are excluded from | 1,297,724 | | | | | | |
| 7.073 | Water District cost allocations. | | | | | | | | |

3-18-2022

Schedule 8 Exhibit H for FY 2022

Development of Charges to Districts

Analysis: Proforma Charges to Wholesale Customers

Fiscal Year Ending May 31, 2022

Estimate for FY 2023 Rate 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** Total Costs \$2,740,673 +S7.012 8.007 8.008 District Responsibility 8.009 4.09% 27.30% +S2.019 8.010 13.56% 9.65% Percent \$748,204 @ROUND(\$8.007*\$8.010,0) 8.011 Amount \$371.635 \$264,475 \$112.094 8 012 8.013 8.014 New Treatment Facility +S7.025 8.015 **Total Costs** \$2.591.069 8.016 8.017 District Responsibility 8.018 Percent 12.75% 8.25% 5.20% 26.20% +S2.056 8.019 Amount \$330,361 \$213,763 \$134,736 \$678,860 @ROUND(S8.015*S8.018,0) 8.020 8.021 8.022 Transmission Facilities 8.023 **Total Costs** \$1,348,234 +S7.036 8.024 8.025 District Responsibility 8.026 Percent 20.01% 11.33% 7.65% 38.99% +S2.028 8.027 Amount \$269,782 \$152,755 \$103,140 \$525,677 @ROUND(\$8.023*\$8.026,0) 8.028 8.029 8.030 Expanded Treatment Facility 8.031 Total Costs \$4,425,492 +S7.048 8.032 8.033 District Responsibility 33.62% +S2.085 8 034 15 61% 10.94% 7.07% Percent \$312,882 \$1,487,850 @ROUND(S8.031*S8.034,0) 8.035 Amount \$690,819 \$484,149 8 036 8 037 8.038 Variable Expenses 8.039 **Total Costs** \$1,250,871 +S7.051 8.040 8.041 District Responsibility 8.042 Percent 17.67% 10.18% 7.78% 35.63% +S2.009 8.043 \$127,339 \$97,318 \$445,686 @ROUND(S8.039*S8.042,0) Amount \$221,029 8.044 8.045 SEDC WDC **EDC** Total Prior Year True-Up Adjustment \$236,681 \$139,058 \$82,459 \$458,198 8.047 Unrecovered True-Up Charges (\$142,527) (\$79,619) (\$11,029) (\$233,175) 8.048 True-Up Adjustment This Period \$94,154 \$59,439 \$71,430 \$225,023 8.049 8.050 Total Charges to Districts for FY 2022 \$1,977,780 \$1,301,920 \$831,600 \$4,111,300 +S8.011+S8.019+S8.027+S8.035+S8.043+S8.048 8.051 8.052 Effective Unit Charge SEDC WDC EDC 8.053 Existing Treatment Facility 8.054 \$0.521 \$0.642 \$0.356 \$0.519 @ROUND(+S8.011/(1000*S9.008),3) New Treatment Facility \$0.519 \$0.428 \$0 471 @ROUND(+S8.019/(1000*S9.008),3) 8 055 \$0.463 \$0.371 @ROUND(+S8.027/(1000*S9.008),3) \$0.365 8.056 Transmission Facilities \$0.378 \$0.327 **Expanded Treatment Facility** @ROUND(+S8.035/(1000*S9.008),3) 8.057 \$0.968 \$1,175 \$0.993 \$1.033 Variable Expenses @ROUND(+S8.043/(1000*S9.008),3) 8 058 \$0.310 \$0.309 \$0.309 \$0.309 8.059 Prior Year Trueup \$0.132 \$0.144 \$0.227 \$0.156 @ROUND(+S8.048/(1000*S9.008),3) 8.060 \$2,770 \$3,160 \$2,640 \$2.853 @SUM(S8.054..S8.059) 8.061 w/ true up 8.062 w/o true up \$2.638 \$3.016 \$2.413

Schedule 9 Exhibit I for FY 2022 Effective Unit Rate

| Line | | | | | | | |
|-------|--|---------------|----------------|-------------|-----------|-------------|---------------------------------|
| 9.000 | | Wh | olesale Custor | mers | | | |
| 9.001 | | | | | | | |
| 9.002 | | | Southeast | | East | | |
| 9.003 | | | Daviess | Daviess | Daviess | Subtotal | |
| 9.004 | | | | | | | |
| 9.005 | 0.1. 51/1001 | | 504 | 200 | 454 | 4 0 4 0 | 040.007 |
| 9.006 | Sales, FY 1991 | Mil. gal | 521 | 338 | 151 | 1,010 | +\$10.027 |
| 9.007 | Growth Factor | | 1.370 | 1.217 | 2.084 | | S1.010 through S1.012 |
| 9.008 | Sales, FY 2022 | Mil. gal | 714 | 412 | 315 | 1,441 | @ROUND(S9.006*S9.007,0) |
| 9.009 | | | | | | | |
| 9.010 | Total FY 2022 Charges | | \$1,977,780 | \$1,301,920 | \$831,600 | \$4,111,300 | +S8.050 |
| 9.011 | | | | | | | |
| 9.012 | Effective unit cost (per 1000 gallons) | | \$2.770 | \$3.160 | \$2.640 | \$2.853 | @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, 2022 | | \$2.770 | \$3.160 | \$2.640 | \$2.853 | @MAX(+S9.012,+S9.015) |
| 9.018 | | | | | | | |
| 9.019 | Effective Rate Over | (Under) Floor | \$1.622 | \$1.947 | \$1.492 | | |
| 9.020 | | | | | | | |
| 9.021 | | | | | | | |
| 9.022 | Current Rates (per 1000 gallons) - effective | ve 6-1-21 | \$2.770 | \$3.160 | \$2.160 | | |
| 9.023 | Increase (Decrease) | | \$0.000 | \$0.000 | \$0.480 | | |
| 9.024 | Percent Increase (Decrease) | | 0.0% | 0.0% | 22.2% | | |
| | • | | | | | | |

Analysis: Proforma Charges to Wholesale Customers Fiscal Year Ending May 31, 2022

| Line | | Estimate for FY 2023 Rate | | | | | | | | |
|------------------|--|---------------------------|---------------------|-------------------------|-------|--------------|-------------------|--------------------------|-------------|---|
| 10.000 | | | Wholesale Customers | | | | | | | |
| 10.001 | | | | | | | • | OMU | Total | |
| 10.002 | | Linita | Southeast | West | | East | Cubtotal | Retail | OMU | |
| 10.003 10.004 | | Units | Daviess | Daviess | | Daviess | Subtotal | Customers | System | |
| | Data for Base Year FY 1989 | | | | | | | | | |
| 10.000 | Average of 5 Maximum Day Demands | | | | (c) | | | | | |
| 10.007 | Amount (a) | mgd | 2.330 | 1.900 | (0) | 0.582 | 4.812 | | | |
| 10.009 | Allowance for Transmission Losses | 9- | 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 | N 411 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 | (a) | 7 40*010 012 0\ | | |
| 10.014 | Armuai sales Average Day | mgd | 1.38 | 0.94 | | 0.43 | +S10.014/36 | 7.48*S10.013,0) | | |
| 10.016 | Ratio Max to Average Day | iligu | 1.69 | 2.02 | | 1.35 | +S10.008/S | | | |
| 10.017 | 3 , | | | | | | | | | |
| 10.018 | | | | | | | | | | |
| 10.019 | Average of System 5 maximum day demar | nds | | | | | | mgd | 17.90 | |
| 10.020 | Allowance for filter wash water | | | | | | | | 2% | |
| 10.021 10.022 | Adj. System 5 Maximum Day Demands (B | ase year plant | usage) | | | | | mgd | 17.54 | @ROUND(+S10.019*(1-S10.020),2) |
| 10.022 | | | | | | | | | | |
| 10.024 | | | | | | | | | | |
| 10.025 | Input data for FY 1991 (a) | | | | | | | | | |
| 10.026 | Annual Sales | Million cf | | | (b) | | 135.0 | 399.2 | 534.2 | |
| 10.027 | Annual Sales | Mil. gal. | 521 | 338 | , , | 151 | 1,010 | 2,986 | 3,996 | |
| 10.028 10.029 | Average of 5 Maximum Day Demands | mad | 1.95 | 1.35 | (c) | 0.60 | @BOLIND/9 | 210 022*210 027 | 7/265.2\ | |
| 10.029 | Average of 5 Maximum Day Demands | mgd | 1.95 | 1.33 | | 0.00 | @ROUND(3 | S10.033*S10.027 | 7303,3) | |
| 10.031 | For Information Only | | | | | | | | | |
| 10.032 | Average Day | mgd | 1.427 | 0.926 | | 0.414 | +S10.027/36 | | | |
| 10.033 | Ratio Max to Average Day | | 1.37 | 1.46 | | 1.45 | +S10.029/S | 10.032 | 1.41 | << Ave SE & W |
| 10.034 | Allewson of the Transmission I access | | 20/ | 20/ | | 20/ | C-4:4 | | | |
| 10.035 10.036 | Allowance for Transmission Losses | | 2% | 2% | | 2% | Estimated | | | |
| | Data Adjusted for Water Losses | | | | | | | | | |
| | District Data: | | | | | | | | | |
| 10.039 | Annual Water Sales | Mil. gal. | 532 | 345 | | 154 | @ROUND(+ | S10.027/(1-S10 | .035),0) | |
| 10.040 | Average of 5 Maximum Day Demands | mgd | 1.990 | 1.378 | | 0.612 | @ROUND(+ | -S10.029/(1 - S10 | .035),3) | |
| 10.041 | Total Custom Date: | | | | | | | | | |
| 10.042 | Total System Data: Average of 5 Maximum Day Demands | | | | | | | mgd | 17.26 | (a) |
| 10.043 | 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 | | | | | | . , | Mil. gal. | 4,944 98 | |
| 10.049 10.050 | Filter wash water Treated water delivered to trans. system | | | | | | | Mil. gal. Mil. gal. | 4,846 | @ROUND(13.1*7.48,0) +S10.048-S10.049 |
| 10.051 | Trouted water delivered to traine, eyetern | | | | | | | wiii. gai. | 1,010 | 3 10.040 0 10.040 |
| 10.052 | | | | | | | | | | |
| 10.053 | | | | | | | | | | |
| 10.054 | (a) Source: OMU staff tabulation dated 8-1 | 9-91 | | . , | | | | ess and West Da | iviess. | |
| 10.055 10.056 | May, 1991 Financial Statement | | | (c) Amount pratios of t | | | | | | |
| 10.057 | | | | 141103 01 1 | ic ou | ici distili | ,i.s. | | | |
| 10.058 | (d) East Daviess est 5 day max day demand | | | | | | | | | |
| 10.059 | FY 1989 Annual Sales | Million cf | 21.02 | | | | of district sales | 3 | | |
| 10.060 | FY 1989 Annual Sales | Mil. gal. | 157.2 | @ROUND | | | , , | | | |
| 10.061 10.062 | Average day demand Estimated Max day ratio | mgd | 0.431 | | | | | | | |
| 10.062 | Est. East Daviess 5 day max day demand | (mad) | 1.35 0.582 | @ROUND | S10 | 061*S10 | 062.3) | | | |
| 10.064 | don't all a contains | ····3~/ | J.JJL | ٠.٠٠٥.١٠٥ | , | | ,0, | | | |
| 10.065 | | | | | | | | | | |
| 10.066 | | | | | | | | | | |
| 10.067 | | | | | | | | | | |
| | | | | | | | | | | |